

# **City of Sanford, North Carolina Annual Operating Budget**

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*Fiscal Year July 1, 2021 – June 30, 2022*

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# **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, 2020**

*Christopher P. Morill*

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, 2020. 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.

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## **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	30,261
Town of Broadway	1,267
Lee County	63,285

**Population Projections**

Lee County in 2030	66,893
Lee County in 2037	70,828

**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 <sup>1</sup> 84

Bond Rating for Lee County

- Standard & Poor's AA-
- Moody's Aa3

**Family Income**

Median Household	\$46,914
Per Capita	\$22,981

<sup>1</sup> 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	248.2 persons/sq. mi.
Urban Area (City of Sanford)	47.8 percent
Rural Area (Outside City)	52.2 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	\$0.76 per \$100 valuation
Sanford	\$0.62 per \$100 valuation
Broadway	\$0.49 per \$100 valuation

*Example: A house valued at \$100,000 would pay \$620 per year in city taxes and \$760 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
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**Water System Daily Capacity**

Sanford	12,000,000 gallons per day
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**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

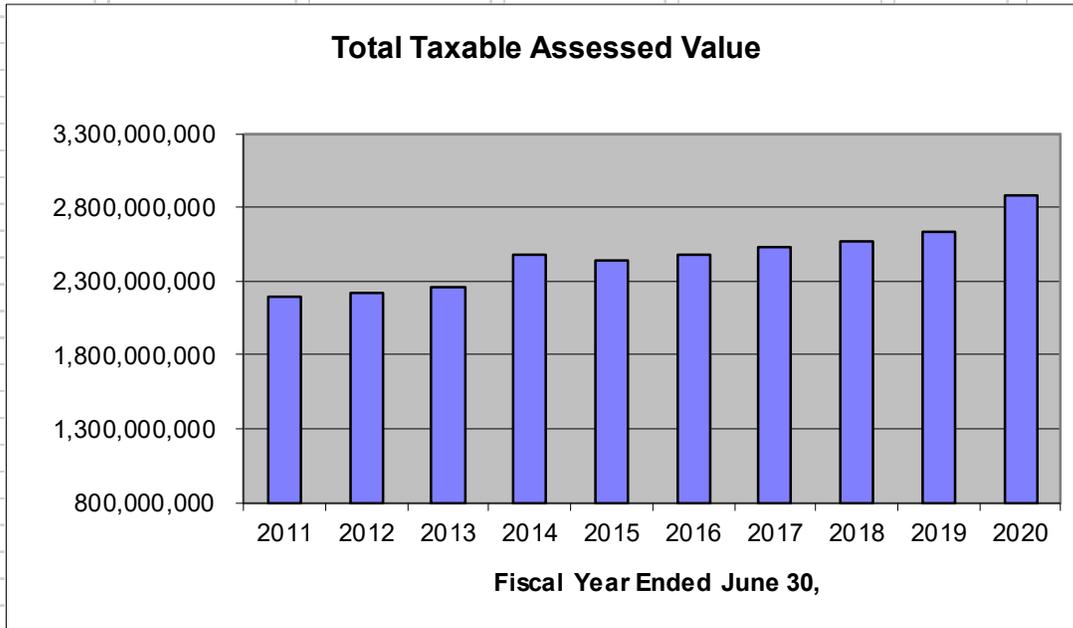
Gas - PSNC Energy

Fiscal Year Ended June 30, 2020

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
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%
2020	30,085	678,928,195	22,567	34.80	9,876	8.3%
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, 2020

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
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%
2020	2,094,325,413	726,056,254	54,086,333	2,874,468,000	0.60	97.53%



Source: Lee County Tax Office

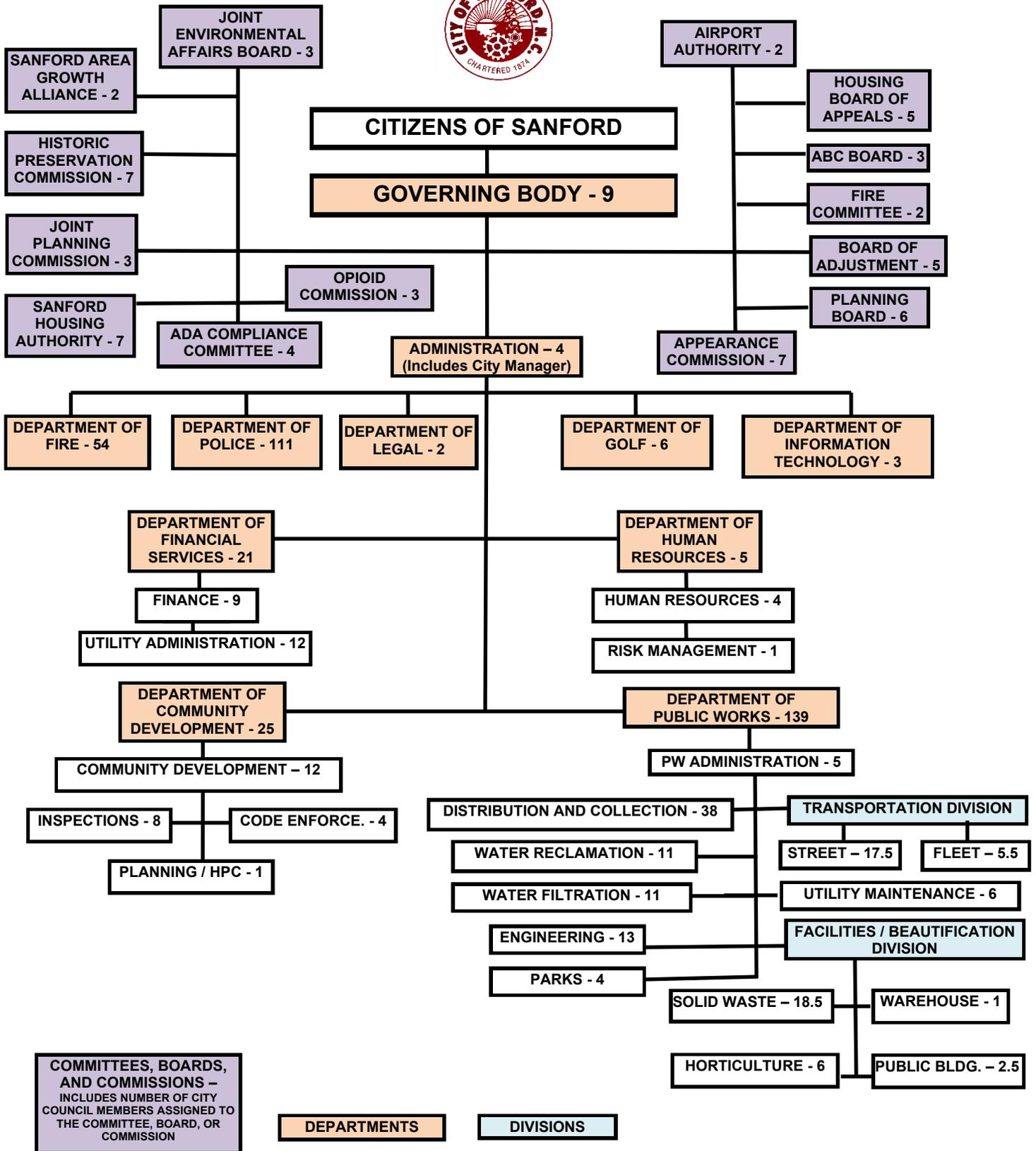
Fiscal Year Ended June 30, 2020

CITY OF SANFORD, NORTH CAROLINA						
PRINCIPAL PROPERTY TAX PAYERS						
JUNE 30, 2020 COMPARED TO JUNE 30, 2010						
	2020			2010		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Taxpayer						
Frontier Spinning Mills, Inc.	\$ 95,276,865	1	3.31%	\$ 40,454,907	3	1.88%
Coty	91,915,049	2	3.20%	77,791,530	1	3.62%
Simpson & Simpson	79,368,782	3	2.76%	62,337,868	2	2.90%
Magneti Marelli USA, Inc.	53,771,443	4	1.87%	35,052,094	4	1.63%
Moen	40,057,711	5	1.39%	34,021,535	5	1.58%
Static Control Components, Inc.	35,163,164	6	1.22%	26,314,627	6	1.22%
Central Carolina Hospital/ AMISUB	34,707,151	7	1.21%	22,746,629	10	1.06%
Southpark Village, LLC	31,276,600	8	1.09%			
Tyson	29,534,941	9	1.03%			
Pentair	26,091,500	10	0.91%			
The Pantry				25,601,806	7	1.19%
Praxis Biologics				24,627,051	8	1.15%
Windstream				23,438,005	9	1.09%
<b>Total</b>	<b>\$ 517,163,206</b>		<b>17.99%</b>	<b>\$ 372,386,052</b>		<b>17.33%</b>
Source: Lee County Tax Office						

Fiscal Year Ended June 30, 2020

CITY OF SANFORD, NORTH CAROLINA					
PRINCIPAL EMPLOYERS					
JUNE 30, 2020 COMPARED TO JUNE 30, 2010					
	2020		2010		
Employer	Employees	Rank	Employees	Rank	
Lee County Schools	1000+	1			
Caterpillar, Inc.	1000+	2			
Pilgrims Pride Corporation	500-999	3			
Kelly Services Inc.	500-999	4			
Central Carolina Community College	500-999	5			
Pentair Water Pool & Spa, Inc.	500-999	6	683	3	
County of Lee	500-999	7			
Coty	500-999	8	900	1	
Frontier Yarns Inc	250-499	9	325	8	
Central Carolina Hospital	250-499	10			
Static Control			850	2	
Tyson			508	4	
Moen			490	5	
Arden			384	6	
J.T. Davenport			339	7	
Magneti Marelli			220	9	
Parkdale Mills			100	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. (See manager's letter for goals considered in FY 2021-22 budget.)

**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 2021-22 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 20-21 are included in an appendix beginning on page 243.*



PO Box 3729

Sanford, NC 27331-3729

**City of Sanford**

(919) 777-1110

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**MEMORANDUM**

TO: The Honorable Mayor Mann and City Council Members

FROM: Hal Hegwer, City Manager

DATE: May 18, 2021

SUBJECT: Proposed Annual Operating Budget Fiscal Year 2021-22

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) 2021-22. The budget is balanced and identifies estimates for all revenues, expenditures, and expenses for the fiscal year.

As the nation and world have weathered the COVID-19 pandemic, we, too, have experienced extreme challenges resulting from the crisis. As a result of federal, state, and local orders associated with payments, and decreased consumption, our utility revenues were negatively impacted. We also faced increased employee leave and modified workforce schedules. To counteract this, we were forced to contract out some services. Still, as a local government, we have been very fortunate in our ability to deliver high-quality services with minimal disruption. Despite the pandemic, we witnessed economic development successes as well as accelerated industrial, commercial, and residential growth and a significant increase in sales tax receipts. Our ability to adapt has been key.

## **BUDGET PRIORITIES**

This past year has been a time of reflection and has emphasized the importance of basic services and the value of planning. As you review this proposed budget, you will observe two major themes. The first is that we must continue to deliver superior services, especially in the realm of public safety. Secondly, we must plan and position ourselves for future growth and economic stability.

You will also note that this budget aims to meet the goals set forth by the Sanford City Council during the most recent annual budget retreat. These goals complement our delivery of core services and must be achieved to foster growth.

### **Goals Considered in Proposed FY 2021-22 Budget**

- ✓ Update Unified Development Ordinance (Phase II).
- ✓ Enhance fire protection in the Deep River area via a new fire station.
- ✓ Begin water filtration facility expansion.

As with every year, the proposed budget reflects Sanford City Council's established 4-prong vision for smart growth, 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.

### ***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. Benefits and salaries are two major components of recruitment and retention. Therefore, the proposed budget funds our existing benefits and a 2-percent employee cost of living increase to take effect on the July 8, 2021 pay date.

Providing exceptional health care benefits for City of Sanford employees is a long-standing priority that has proven to be especially critical during the public health crisis. Based on medical claims for FY 2020-21, the proposed budget includes a 3-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 maintain our wellness incentive programs. The City will absorb this increase rather than pass it along to the employees.

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 funds our analytics program, which allows us to capture 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 and residential development activity and potential economic development opportunities are robust.

Cooperation among local governments remains 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, continues to attract new investment. In part because of the formation of CCEP, we have been able to attract two life science manufacturers. Through the construction of the first spec building at CCEP, we were able to attract Astellas Pharma Inc. (formerly Audentes Therapeutics), which will invest more than \$109 million in our community and create at least 200 jobs. Through the construction of the second spec building, we were able to attract Abzena, which will invest approximately \$213 million in our community and create approximately 325 jobs. On the heels of these successes, we have moved forward with the construction of the third spec building. Construction is taking place under similar terms and conditions as the first two buildings.

Within the proposed budget, you will see the inclusion of \$162,500 toward rental payment of the third spec building if a sale is not secured by the time construction is completed. While we anticipate a company will be recruited for the building prior to completion, we must have these funds in place.

Spec buildings provide unique marketing opportunities. When site selectors visit an area, they often find more opportunities than the one they came to see. When site selectors visit the buildings, we can showcase the many additional assets and amenities offered in our region. In addition to the spec building, two build-to-suit projects are also in process at CCEP.

### ***Previously Deferred Purchases***

In FY 2020-21, projected fiscal constraints due to anticipated COVID-19 implications forced the delay of numerous capital item purchases. While we pressed forward with strict prioritization and minimal purchases, departments are at a point now where many items must be purchased. As you read the proposed budget, you will note that several items are being purchased through cash and many others are being purchased through installment financing.

## **GENERAL FUND**

The General Fund is the largest fund of the City of Sanford. All revenues, expenditures, and capital additions, except those required to be accounted for in other funds, are accounted for in the General Fund. Most governmental services and functions are provided through the General Fund, including general government, public safety,

streets, and sanitation. These services and functions are financed primarily by property taxes, other taxes, and intergovernmental revenues. The FY 2021-22 Proposed Budget for the General Fund totals \$36,961,146, which is 4.4 percent more than the FY 2020-21 Revised Budget of \$35,418,687 as of date.

## **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 70.9 percent of the total projected General Fund revenue for FY 2021-22 excluding installment purchase proceeds and fund balance. Due to growth, ad valorem tax revenues are projected to increase by \$1,053,093, or 6.2 percent, compared to the prior year revised budget. Sales tax revenues are projected to increase by \$1,096,615, or 19.6 percent. The municipal vehicle fee revenue is expected to remain relatively flat. Investment income is expected to decrease by \$35,000, or 69.9 percent.

For the FY 2021-22 budget, I recommend increasing the current tax rate by 2 cents to \$0.62 per \$100 assessed valuation. Ad valorem tax revenues are anticipated to be \$17,968,594. This tax increase is closely tied to our public safety priorities. The 2-cent tax increase will help offset costs associated with the construction of fire station number four, including the property purchase and design expenses. Furthermore, this tax increase will generate sufficient revenue to support the anticipated debt associated with this project.

Sanford City Council recognizes that we must make this investment to ensure our public safety personnel can provide excellent services to all residents as our city boundaries expand. As the pandemic has highlighted, superior public safety services are crucial to the health and wellbeing of a community, which strengthens both quality of place and community pride, two of Council's vision priorities.

## **GENERAL FUND – FUND BALANCE**

Fund balance is the amount of assets in excess of liabilities in a given fund. These funds enable the City to meet financial obligations without interruptions due to cash flow, generate investment income, eliminate the need for short-term borrowing, and provide a reserve of funds to respond to emergencies or opportunities. Occasionally, the City will use money from fund balance to cover one-time expenses such as specific capital items. The City evaluates any decision to use fund balance carefully and often plans the use in advance to ensure adherence to the City's fund balance policy. In FY 2021-22, we are budgeting to allocate \$363,096 from fund balance for the purchase of one-time capital expenditures. Additionally, \$231,045 is budgeted from restricted Inspections Department funds, and \$162,500 is budgeted but not anticipated to be used for rent payment on the third spec building. This totals \$756,641 in budgeted fund balance.

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 52.89 percent of operating costs. Meanwhile, as shown in the chart below, our available fund balance at the end of FY 2019-20 was 45.01 percent, or \$14,680,540.

The fund balance includes law enforcement separation allowance funds (LESFAF) of \$1,316,154; restricted fund balance of \$794,828; original appropriation of \$48,104; re-appropriations of \$1,170,477; and additional appropriations related to projects and capital of \$446,706. For comparative purposes, excluding all these restrictions and commitments, our fund balance would total \$10,904,271 or 36.04 percent.

### City of Sanford Historic Fund Balance

Fund Balance	2020	2019	2018	2017	2016	2015	2014
Available (FBA)	14,680,540	\$13,607,884	\$11,273,592	\$7,334,502	\$8,829,983	\$7,784,597	\$7,619,273
Change in Fund Balance Available	1,072,656	\$2,334,292	\$3,939,089	(\$1,495,481)	\$1,045,886	\$165,324	(\$1,317,993)
Unit FBA%	45.01%	44.10	39.76	24.10	31.82	29.40	32.94
Group Average FBA %	52.89%	55.67	56.37	56.07	53.95	54.43	50.03

\*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 2021-22.

In General Government, major capital expenditures include \$10,000 toward projects that will incrementally transition City facilities into compliance with the Americans with Disabilities Act; \$17,000 for an email server; \$8,000 for a server; \$43,685 for a utility truck for Fleet Maintenance; and \$26,000 for a truck for Horticulture.

We recognize that quality of place and community pride are created by a connected and involved public that views itself as stakeholders. Therefore, the budget for Governing Body includes funding for ongoing community engagement efforts. These projects include National Night Out and training and awareness campaigns for the Commission on the Opioid Abuse Epidemic.

Within the General Government category, \$50,000 is budgeted for improvements to our downtown amphitheater. This amenity, located within Depot Park — the jewel of Sanford's downtown, has potential to provide increased enjoyment for residents and visitors alike. The upgrades would enhance our ability to host attention-grabbing events through audio, video, and lighting improvements. These improvements would help fulfill the goals of "Destination Sanford," community pride, and quality of place and would provide enjoyment during many events for years to come. The proposed improvements will also provide the capability to stream events, which extends the breadth to which we could reach event attendees and promote our assets.

Sanford's next municipal election would typically be scheduled within FY 2021-22. However, due to a delay in the release of the Census Bureau's redistricting data, it is very probable that Sanford's election will be delayed until FY 2022-23. The consideration of the new redistricting data is necessary for fair districting and elections. For this reason, no funds for an election are included.

Each year, the City of Sanford contributes to local organizations that aid in the achievement of three of Council's vision and priorities: "Destination Sanford," quality of place, and community pride. This year, staff received a total of \$41,500 in nonprofit funding requests from Temple Theatre, Lee County Arts Council, and The Railroad House Historical Association, Inc. This year's recommended contributions are \$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, all of which further Council's goals.

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. Despite additional challenges created by the COVID-19 pandemic, SAGA spearheaded several economic development successes throughout FY 2020-21. For consideration within the FY 2021-22 budget, SAGA requested a 10-percent increase, or an additional \$21,423, in funding from the City, which would equate to a \$235,648 contribution. In the request, SAGA stated that the increase is needed to attract, train, and retain talent; invest in technology; and to develop and deploy new strategies. It is my recommendation that our contribution increase by a minimum of 5 percent to a total contribution of \$224,937. Our support of this organization provides the tools to recruit and retain businesses, which will result in further tax base expansion and job creation.

Other contributions include \$219,688 to meet the contractual obligations of economic development incentives. This is an increase of \$152,769 and is the result of qualifying economic development projects coming to fruition.

Through this budget, we continue to support Downtown Sanford, Inc. The budget includes funding the Real Investment in Sanford Entrepreneurs (RISE) program in the amount of \$10,000. This program provides business education and training for new or future business owners and awards one participant a \$5,000 grant for his or her downtown business. Included within the budget is also an increase for the Downtown Sanford, Inc. executive director's salary. Support and promotion of our downtown embodies all four of Council's visions and priorities.

**Public Safety** – This category includes Police, Fire, and Inspections. The Public Safety budget is projected to increase by \$80,916, or 0.5 percent, from FY 2020-21.

Expenditures for Police are budgeted to increase by \$73,783, or 0.7 percent, as compared to FY 2020-21. In Police, major capital expenditures include \$57,299 to replace two investigative vehicles and \$19,127 to purchase four mobile data terminals. The proposed budget also includes \$5,500 for our ongoing participation in the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) program. CALEA is a credentialing authority whose primary mission is to accredit and improve public safety agencies by creating a national body of standards developed by law enforcement professionals. The budget also provides \$13,814 for a part-time Project Safe Neighborhoods position, which will be matched by Lee County. This allocation funds a civilian coordinator to manage our participation in the program. This will be the third fiscal year of funding this position, which was created in response to a request by the United States Attorney General's Office.

Expenditures for Fire are budgeted to increase by \$19,591, or 0.4 percent, as compared to FY 2020-21. The proposed budget includes \$61,360 for a self-contained breathing apparatus (SCBA) air compressor. The amount of \$395,753 is budgeted for the design of a fourth fire station. It is anticipated that the design of fire station number four will be completed within FY 2021-22 and that construction will begin in FY 2022-23. We plan to secure installment purchase financing for costs associated with station construction with an opportunity to reimburse ourselves for the design fees and land purchase.

For Inspections, the proposed budget includes the funding of a new building inspector position slated to be filled mid-year. Restricted department revenues, which statutorily can only be used to fund expenditures associated with building inspections, will fund the position. This position is necessary to keep pace with the increasing volume of the Inspections Department's permits.

**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 increased by \$753,160, or 22.1 percent, from FY 2020-21. The budget includes \$575,000 for street resurfacing and rehabilitation. Additionally, \$100,000 is budgeted for sidewalk replacement, curb and gutter maintenance, and catch basin repairs. Capital outlay funded with cash includes a utility truck and a salt spreader, totaling \$62,089. Additionally, several pieces of rolling stock needed for this category will be purchased through an installment purchase. These items total \$548,500 and include a bucket truck, a flusher/water truck, a dump truck, and two backhoes.

Other funding includes municipal match requirements for North Carolina Department of Transportation road projects.

<b>FY 2021-22 NCDOT Matches</b>	
Broadway Road Widening	\$310,000
Carthage Street Road Diet	\$89,000
Fields Drive Sidewalks	\$34,000
Woodland Avenue Sidewalks	\$28,000

**Sanitation** – This category encompasses our Solid Waste Division and Sanitation Services. Funding for this category is increased by \$844,050, or 25.9 percent, versus FY 2020-21.

Capital outlay funding includes several rolling stock items. A tractor and rear mower totaling \$60,592 will be purchased through cash. Additionally, two tractors, two leaf vac trucks, and two flat dump trucks totaling \$919,142 will be procured through installment purchasing.

In FY 2021-22, GFL Environmental (previously Waste Industries) will charge the City an additional 1.6 percent to reflect the current updated consumer price index (CPI). The increase in expenditures also reflects an increase in the number of anticipated households to 9,311. The recycling processing fee remains unchanged from FY 2020-21.

**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 \$7,720, or 0.4 percent, versus FY 2020-21.

As previously mentioned, one of the primary objectives for the upcoming fiscal year is to position the City for future growth and stability. One of the best ways to execute this is through the support of the Community Development Department, which reviews land uses, enforces associated regulations, and executes Council’s vision for growth.

As Council is aware, our recently adopted Land Use Plan establishes a vision and blueprint for smart 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, commercial, and industrial development. It is funded in the proposed budget in the amount of \$100,000. These updates are crucial and timely as we work to prepare for growth.

The proposed budget includes the addition of a new position. This position is needed to provide professional expertise while considering the UDO's new and enhanced requirements during reviews. Due to UDO modifications, additional staff time will be necessary for thorough project reviews and implementation of new UDO requirements.

In recognition of homelessness and its detrimental effects on our community, the budget allocates \$36,410 for our homelessness initiative. We will continue to employ a consultant to assist in our efforts and have budgeted \$16,000 to continue working with Partners for Impact. Central Carolina Community College (CCCC) and S3 Housing Connect plan to host Project CCCC Connect, a one-day event that would assist students 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 will contribute to the event. The remainder of the funding will go toward the needs of Bread of Life Ministries, which houses the extreme weather shelter. 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.

We have seen success in the installation of wayfinding signage. The aesthetically pleasing signs have been well received by the public. This will be the fifth year and the sixth phase of the wayfinding project. For this phase, \$35,000 has been included in the budget. These attractive signs support "Destination Sanford" and promote community pride.

The City continues to support public art initiatives. Funding is included to contribute to the installment of angel wings, an interactive mural at the improved Charlie Watson Lane. Included is funding toward the Roots and Branches event, a cultural and theatrical performance, made possible through a partnership with the Moore County Arts Council. Public art projects are funded at \$9,500. These projects continue to amplify "Destination Sanford," quality of place, and community pride.

For the upcoming fiscal year, the budget for the Community Development category also includes two vehicles. Two trucks — one for the Community Development

Department and one for the Code Enforcement Department — are funded at \$27,100 each.

**Cultural & Recreation** – This category includes the Golf Department and the Parks Department. There will be an overall decrease in this category of \$335,189, or 20.7 percent, versus FY 2020-21. The overall decrease is primarily due to the acquisition of golf carts in FY 2020-21 and no large capital purchases proposed for FY 2021-22.

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 2020-21, there is an 11.2-percent increase, due to enhanced maintenance at Kiwanis Family Park, Martin Luther King Jr. Park, and Depot Park. Additionally, a new truck in the amount of \$26,000 is budgeted for the Parks Department.

Both the Sanford Municipal Golf Course and the improved Kiwanis Family Park serve to make Sanford a regional destination. Particularly amid the COVID-19 pandemic and the associated Governor's State at Home Order, we saw increased usage of these amenities and anticipate them to remain popular.

**Debt Service** – This category includes principal, interest, and fees paid or accrued on bonds and notes. This account was established for the debt service requirements of the General Fund. The budget includes \$1,572,142 for debt related to streetscape installment purchases, the bonds issued for streetscape and sidewalk projects, and debt issued for rolling stock in FY 2020-21 and FY 2021-22. This is a \$209,599, or 15.4 percent, increase from FY 2020-21 and is the result of additional installment purchases for building improvements and equipment deferred in the original FY 2020-21 budget.

## **UTILITY FUND**

The City of Sanford uses the Utility Fund to account for the City's water and wastewater system operations. This fund operates similarly to private business enterprises. The costs (including depreciation) of providing water and wastewater services to its customers on a continuing basis are financed primarily through user charges.

New to the budget in FY 2021-22 is the addition of the Public Works Department's Utility Maintenance Division. The Utility Maintenance Division is responsible for preventative maintenance and repair of equipment at the water filtration facility, water reclamation facility, water booster stations, and wastewater pumping stations. The division is composed of six employees, who were all transferred from other departments (Distribution and Collections, Water Filtration Facility, and Water Reclamation Facility) for their new or updated roles. Because of this change, you may notice a decrease in expenses for some departments.

In preparation for expected growth, capacity at the water filtration facility must expand by six million gallons per day. We are routinely witnessing maximum daily water demands that exceed 80 percent of our permitted capacity. Additionally, we are experiencing residential and commercial growth more rapidly than we have seen in the past. We are actively negotiating with and soliciting partners for cost sharing for the facility expansion, which will allow us to take advantage of economies of scale associated with a larger capital investment. Regional partnerships with other local governments will enhance our revenue diversity and regional cooperation.

## **UTILITY FUND REVENUES**

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. The budget includes a 12-percent rate increase for water service and a 6-percent increase for wastewater services. These rate increases are imperative to minimize higher rate adjustments in the future and would become effective July 1.

Our revenue bond covenants require that we maintain a debt service coverage ratio of 1.0, which means that a system has exactly enough revenue to cover its annual debt service after all operating expenses have been paid. Failing to meet our dictated ratio could result in a downgrade to our bond rating and affect future borrowing costs. The City's projected debt service ratio for total debt for FY 2021-22 is 1.6.

Utility Fund revenues for FY 2021-22 are estimated at \$22,113,541 (excludes appropriated retained earnings and loan proceeds). This is an increase of \$920,636, or 4.3 percent, as compared to FY 2020-21.

## **UTILITY FUND EXPENSES**

Utility Fund expenses will decrease by \$18,055,200, or 44.9 percent, compared to the FY 2020-21 budget. This decrease is primarily associated with the FY 2020-21 budget's inclusion of water system and wastewater system capital improvements and design costs for the water filtration facility expansion.

The budget includes the addition of a construction inspection position within the Engineering Department. This position is necessary to process the increasing workload caused by new growth and development.

Some new Utility Fund capital items are included. Within the Engineering Department's budget, a truck is budgeted for the new inspector. Within the Distribution and Collections Department, new vehicles and meter reader handheld data collectors are included. Additionally, a new excavator, backhoe, and two dump trucks for the Distribution and Collections Department will be purchased through installment financing.

Major budget expenses are listed below.

<b>Major Budget Expenses:</b>	
Water Rehabilitation Projects	\$100,000
Wastewater Rehabilitation Projects	\$100,000
Disposal Site Land Acquisition	\$100,000
Water Reclamation Facility Internet Fiber	\$80,000

### **MUNICIPAL SERVICE DISTRICT**

The proposed Municipal Service District budget for FY 2021-22 is \$163,300, which reflects a 0.1 percent decrease compared to FY 2020-21. The budget includes \$20,000 for facade improvements, \$32,000 for advertising, and \$10,000 for the Real Investment in Sanford Entrepreneurs (RISE) Program. A salary increase for the executive director is also included. The General Fund contribution to the Municipal Service District is \$74,492, a \$16,005 increase from the prior year. I recommend maintaining the current year tax rate of \$0.11 per \$100 assessed valuation.

### **CHATHAM PARK RECOVERY CENTER - ENTERPRISE FUND**

The Chatham Park Recovery Center, located in Chatham County's Chatham Park, is responsible for treating the community's residential, commercial, and industrial wastewater to State and Environmental Protection Agency (EPA) standards. During FY 2020-21, the City of Sanford entered into an agreement with Chatham Park to operate and maintain its water recovery center. Through this agreement, Chatham Park Investors LLC fully reimburses the City of Sanford for all associated expenses. The Center is currently in a mothballing phase, or period when facilities are preserved while idle so they can be placed into production within a short time. While the facility is not currently treating wastewater, City of Sanford staff is managing the mothballing phase and anticipates \$158,758 in both revenues and expenses.

### **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. A continued 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) enhances staffing to accommodate growth,
- 4) invests in a vision and tools to implement smart growth, and
- 5) continues investment in utility infrastructure.

I believe that this budget maintains our core services and develops a foundation to prepare for imminent growth. The cost to construct and staff a fire station even in a time of accelerated growth cannot be accomplished with revenue from growth alone. We must pursue revenue enhancements in the form of a tax increase and utility rate increases to successfully prepare ourselves for the hurdles and challenges that lie ahead. By making these adjustments now, we position ourselves to mitigate risks resulting from future economic downturns or public health emergencies.

Please feel free to call me if you have any questions regarding the Proposed Annual Operating Budget for Fiscal Year 2021-22.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Hal Hegwer', with a large, stylized loop at the end.

Hal Hegwer, City Manager

**FY 21-22 Changes To Budget Ordinance from Originally Presented to Council**

	<i>AMOUNT PRESENTED TO COUNCIL ON 5/18/2021</i>	<i>CHANGES</i>	<i>NET CHANGE</i>	<i>DESCRIPTION</i>
<b>UTILITY FUND</b>				
<b>EXPENSES</b>				
Sewer Capital	230,000	530,000	300,000	Fund Sewer Needs Study
<b>TOTAL EXPENDITURE ADJUSTMENTS</b>			<b>\$ 300,000</b>	
<b>UTILITY FUND</b>				
<b>REVENUE</b>				
Retained Earnings	(261,166)	38,834	300,000	Increase Retained Earnings
<b>TOTAL REVENUE ADJUSTMENTS</b>			<b>\$ 300,000</b>	

**ANNUAL BUDGET ORDINANCE  
FOR FISCAL YEAR 2021-2022  
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, 2021 and ending June 30, 2022 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$36,961,146	\$36,961,146
Enterprise Fund	22,643,433	22,643,433
Municipal Service District	<u>163,300</u>	<u>163,300</u>
<b>TOTAL BUDGET</b>	<b><u>\$59,767,879</u></b>	<b><u>\$59,767,879</u></b>

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	343,211
Administration	378,449
Human Resources	293,434
Risk Management	82,250
Elections	0
Financial Services	752,246
Information Technology	412,809
Legal	198,806
Public Building	796,569
Central Office	20,501
GF Contributions	1,873,216
Fleet Maintenance	1,211,759
Horticulture	848,781

**PUBLIC SAFETY**

Police	9,274,857
Dispatching Services	1,284,062
Police – 911 Surcharge	470,601
Fire	5,369,283
Inspections	795,245

**TRANSPORTATION**

Street	3,024,710
Street Capital Imp.	1,136,000

**SANITATION**

Solid Waste	2,518,825
Sanitation	1,584,840

**COMMUNITY DEVELOPMENT**

Community Development	1,536,257
Code Enforcement	321,540
Planning / Historic Preservation	174,475

**CULTURAL AND RECREATION**

Parks	527,295
Golf	758,983

**DEBT SERVICE**

1,572,142

**SUBTOTAL GENERAL FUND EXPENDITURES**

37,561,146

Less Departmental Charges (Fleet Maintenance)

(600,000)

**TOTAL GENERAL FUND EXPENDITURES**

36,961,146

**TAXES- AD VALOREM**

Current Year Taxes	16,524,058
Prior Year Taxes	60,000
NC Vehicle Tax	1,336,536
NC Vehicle Tax - Penalties	8,000
Penalties Less Discounts	40,000

**OTHER TAXES**

Vehicle Fees	685,500
Privilege License	2,000
Cable Franchise – Video Programming	166,981
Disposal Tax	16,888
Local Sales Tax – Article 39	2,749,779
Local Sales Tax – Article 40	1,395,986
Local Sales Tax – Article 44	1,168,782
Local Sales Tax – Article 42	1,374,889

**INVESTMENT INCOME**

Interest Income	15,000
Powell Bill Interest Income	100

**LICENSE AND PERMITS**

City Permits – Non-residential	100,000
City Permits – Residential	50,000
City Permits – Other	180,000
County Permits – Non-residential	50,000
County Permits – Residential	55,000
County Permits – Other	110,000
Broadway Permits – Residential	1,400
Broadway Permits – Other	4,500
City of Sanford Zoning Fees	25,000
Lee County Zoning Permits	5,000
Broadway Zoning Permits	500
Fire Permits / Fines	30,000

**INTERGOVERNMENTAL REVENUES****STATE OF NORTH CAROLINA**

Electricity Sales Tax	1,829,608
Natural Gas Sales Tax	88,452
Telecommunication Sales Tax	118,384
Beer and Wine Tax	72,650
N.C. DOT Mowing Agreement	35,401
Powell Bill	728,045
NC Electronics Management Fund	1,800

**OTHER LOCAL GOVERNMENTS**

Consolidated Planning Services	597,825
911 Surcharge Reimbursement	470,601
911 Dispatch	380,261
Financial Services – Broadway	3,500
Receipt Lee County – Buggy Factory	22,527

**SALES AND SERVICE**

Sale of Material	5,000
Sale of Compost Materials	16,000
Sale of Capital Assets	125,000
Sanitation Fees	2,886,410

**GOLF**

Green Fees – Annual	52,000
Green Fees – Daily	250,000
Cart Fees	240,000
Driving Range Fees	17,000
Tournament Fees	11,500
Pro Shop	55,000
Concessions	30,000

**OTHER**

Court Cost Fees	5,000
ABC Revenue	210,000
Street Paving Charges	225,000
Parking Revenue	3,000
Tower Consultant Fee	8,000
Civil Violation	500
Employee Computer Purchase	50,000
Airport Loan Reimbursement	42,000
Animal Control	500
Installment Purchase Proceeds	1,467,642
<b>APPROPRIATED FUND BALANCE</b>	<b>363,096</b>
<b>FUND BALANCE INSPECTIONS</b>	<b>231,045</b>
<b>FUND BALANCE CCEP</b>	<b>162,500</b>

**TOTAL GENERAL FUND REVENUE** 36,961,146

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

Debt Service	4,521,159
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**OTHER**

Utility Fund Contributions	214,874
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**PUBLIC UTILITIES**

UF Administration	2,846,553
Engineering	1,223,458
UF PW Administration	603,624
Distribution and Collection	6,191,828
Water Filtration	2,433,107
Utility Maintenance	1,117,917
Water Reclamation	2,507,491
Water Capital Imp.	150,000

Sewer Capital Imp.	530,000	
Warehouse	352,664	
		22,692,675
	<b>SUBTOTAL UTILITY FUND EXPENSES</b>	
	Less Departmental Charges (Warehouse)	(208,000)
	<b>TOTAL UTILITY FUND EXPENSES</b>	22,484,675

**USER CHARGES**

Water Charges	13,182,187
Sewer Charges	8,116,319

**INVESTMENT INCOME**

Interest Income	3,000
Interest on Assessments	1,000

**OTHER**

Water Capacity Fees	164,035
Taps and Connections	200,000
Sewer Surcharge	13,000
Sludge Charge	80,000
Monitoring Fee	80,000
Charges on Past Due Accounts	120,000
Oil and Grease Fees	21,500
Sales Other Funds	30,000
Non Compliance Fees	2,000
Miscellaneous	7,500
Meter Rental	5,000
Rental Income	80,000
After Hours Fees	2,500
NSF Charges	5,500
Installment Purchase Proceeds	332,300

<b>RETAINED EARNINGS</b>	38,834
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<b>TOTAL UTILITY FUND REVENUE</b>	22,484,675
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**SCHEDULE B: ENTERPRISE FUND  
CHATHAM PARK**

Chatham Park WWTP Operations	158,758	
		<b>TOTAL CHATHAM PARK EXPENSES</b>
		158,758
<b>OTHER</b>		
Receipt Chatham Park	158,758	
		<b>TOTAL CHATHAM PARK REVENUE</b>
		158,758
		<b>TOTAL ENTERPRISE FUND</b>
		22,643,433

**SCHEDULE C: MUNICIPAL SERVICE  
DISTRICT FUND**

<b>OTHER</b>		
Municipal Service District Fund	163,300	
		<b>TOTAL MUNICIPAL SERVICE DISTRICT EXPENSES</b>
		163,300
<b>TAXES AD VALOREM</b>		
Current Year Taxes	75,234	
Motor Vehicle Tax	2,084	
Penalties Less Discounts	100	
<b>INVESTMENT INCOME</b>		
Interest Income	100	
<b>OTHER</b>		
Contribution from General Fund	74,492	
<b>FUND BALANCE APPROPRIATION</b>	11,290	
		<b>TOTAL MUNICIPAL SERVICE DISTRICT REVENUE</b>
		163,300
		<b>TOTAL ALL FUNDS</b>
		<b>\$59,767,879</b>

Section 3: There is hereby levied for the fiscal year ending June 30, 2022, the following rate of taxes on each \$100 assessed valuation of taxable property as listed as of January 1, 2021 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 \$ .62

Section 4: There is hereby levied for the fiscal year ending June 30, 2022, 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, 2021 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, 2022, 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 1st day of June, 2021.

  
T. Chet Mann, Mayor

ATTEST:



Bonnie Davis, City Clerk



Susan C. Patterson, City Attorney

**CITY OF SANFORD**  
**RATE SCHEDULE FOR FISCAL YEARS 2021-2022**  
**RATES EFFECTIVE JULY 1, 2021**

**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)	\$17.70	\$35.38	Minimum Charge for up to 3 ccf (\$ / month)	\$17.70	\$35.38
Over 3 ccf (\$ / ccf)	\$5.36	\$10.68	3 ccf to 8 ccf (\$ / ccf)	\$5.36	\$10.68
			Over 8 ccf (\$ / ccf)	\$3.49	\$6.96

*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)	\$17.89	\$26.84
Over 3 ccf (\$ / ccf)	\$5.97	\$8.94

*1 ccf = 100 cubic feet = 748 gallons*

**Sewer Only Rates**

Monthly Consumption Level	Inside City	Outside City
Flat Fee	\$36.98	\$53.73

**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 2021-2022**  
**RATES EFFECTIVE JULY 1, 2021**

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

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

<b>Sanitation Fee</b>	
Annually	\$310.00

<b>Vehicle Tax</b>	
Annually	\$30.00 per vehicle and trailer

**CITY OF SANFORD**  
**BEER AND WINE FEES FOR FISCAL YEARS 2021-2022**  
**RATES EFFECTIVE JULY 1, 2021**

<b>Beer and Wine Fees</b>		
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 2021-2022**

**Sanford / Lee County Board Applications**

Petition for Zoning Text Amendment	\$300
Petition for Zoning Map Amendment (Rezoning)	\$500
Petition for Zoning Map Amendment (Conditional)	\$750
Variance Application	\$500
Special Use Permit	\$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
Appeal	\$500

**Plan Review / Administrative Approvals**

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

**Compost Facility Fee Schedule  
FY 2021-2022**

<b>Material</b>	<b>Price Per Pickup Load</b>	<b>Price per 2 ½ Cu. Yd. Loader Bucket for Larger Truck Loads</b>
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 **2021-2022 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 2021-2022 Rates for the  
Installation of Hydrant Meters for Contractors**

<b>Hydrant Meter Size</b>	<b>Deposit Fee</b>	<b>Plus Daily Rental Fee</b>
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 2021-2022  
Water and Sewer Tap Rates**

<b>Residential</b>	<b>Tap Size</b>	<b>Rate</b>
<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
<b>Commercial and Industrial</b>	<b>Tap Size</b>	<b>Rate</b>
<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

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

## Construction Reviews/Inspections

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

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

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

Minimum of 4 men Engine Company, billed for each hour or portion thereof.

**Any work started prior to proper permits being issued is subject to 100% penalty (Permit fees x 2), or \$250.00, whichever is greater.**

**FINES**

<b>Open Burning Without Permit</b>	<b>\$ 100.00</b>	each
<b>No Key Holder Response</b>	<b>\$ 100.00</b>	each
<b>Nuisance Alarms – Effective January 1, 2021</b>		
<b>4<sup>th</sup>. Alarm***</b>	<b>Commercial \$ 250.00</b>	<b>Residential \$ 50.00</b>
<b>5<sup>th</sup>. Alarm and over***</b>	<b>Commercial \$ 500.00</b>	<b>each Residential \$ 75.00</b>

**\*\*\*3 Nuisance alarms per calendar year at no charge.**

**Nuisance alarms** = any alarm caused by mechanical failure, malfunction, or an alarm activated by a cause that cannot be determined. *Essentially, any alarm, which occurs as a result of a condition that is not normal, or the intended operation of the system.*

**LIFE SAFETY VIOLATIONS**

<b>1<sup>ST</sup>. Offense</b>	<b>\$ 150.00</b>
<b>2<sup>nd</sup>. Offense</b>	<b>\$ 300.00</b>
<b>3<sup>rd</sup>. Offense</b>	<b>\$ 1,000.00</b>

**Life safety violations include each locked, blocked or otherwise impeded means of egress, any deficiencies or impairments, in any fire suppression, detection and or notification devices and or systems, or any other violation that in the opinion of the Fire Code Official may be harmful to any building occupants including but not limited to overcrowding per person over the legal capacity.**

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

<b>RESPONSE UNITS</b>	<b>Inside City Limits Response</b>	<b>County Response</b>
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 <sup>st</sup> 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

<b>RESIDENTIAL (New)</b>	<b>Includes all Single Family Dwellings, Duplexes, and Townhouses.</b>
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).

<b>RESIDENTIAL (Modular Homes)</b>	<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

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

<b>OTHER RESIDENTIAL CONSTRUCTION</b>	<b>Includes all Residential Additions.</b>
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>

<b>OTHER RESIDENTIAL CONSTRUCTION</b>	<b>Includes all Residential Renovations, Repairs, and Other Residential Construction not listed elsewhere.</b>
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

<b>(New) Non-Phased COMMERCIAL and SHELL BUILDINGS</b>	<b>50,000 Square Feet and Less.</b>	
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

<b>(New) Non-Phased COMMERCIAL and SHELL BUILDINGS</b>	<b>50,001 Square Feet and More.</b>	
Building Permit Fee:	<p>Estimated Cost of Construction shall be determined by:</p> <ol style="list-style-type: none"> <li>1. 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.</li> <li>2. 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.</li> </ol> <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)**

<b>PHASED CONSTRUCTION PERMIT</b>	New commercial projects which involves <u>multiple plan submittals</u> by a contractor who has been hired to do a complete “Turn-key” project for the owner.
Building Permit Fee:	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.

<b>COMMERCIAL (New)</b>	<b>Modular Units.</b>	
Building Permit Fee:	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;  Permit Fee = Estimated Cost of Construction (from above) divided by \$1,000, multiplied by \$4	
	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

<b>OTHER COMMERCIAL CONSTRUCTION</b>	<b>Includes all Commercial Renovations, Repairs, Tenant Fit-ups, and Other Commercial Construction not listed elsewhere.</b>	
Building Permit Fee:	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.	

**BUILDING PERMIT FEES  
MISCELLANEOUS**

<b>MISCELLANEOUS BUILDING PERMITS</b>	
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
Tent Permit	\$60.00 each
Outdoor Advertising Sign (For Lee County Only)	\$90.00 each
Other Signs	\$60.00 each

## ELECTRICAL PERMIT FEES

<b>RESIDENTIAL</b>	
<b>RESIDENTIAL (New):</b> Basic Fee \$135.00 (up to 200 Amps) Basic Fee <i>plus</i> \$20.00 per each 100 Amps over 200 Amps	
<b>RESIDENTIAL (Renovations) (Maximum Fee \$135.00):</b> 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	
<b>RESIDENTIAL (Room Additions) (Maximum Fee \$135.00):</b> 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.	
<b>MANUFACTURED HOME</b>	Basic Fee \$55.00 each
<b>MODULAR HOMES</b>	\$75.00 each
<b>COMMERCIAL</b>	
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
<b>*Special Outlets – 30 Amp/240 Volt or Greater*</b>	
<b>MISCELLANEOUS ELECTRICAL PERMITS</b>	
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
<b>Service Change (Up to 100 amps)</b>	\$60.00
<b>Service Change (125-200 Amps)</b>	\$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

<b>RESIDENTIAL</b>	
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 <sup>st</sup> 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
<b>COMMERCIAL</b>	
<b>Basic Fee</b>	<b>*\$60.00 plus any of the following that apply:</b>
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 <sup>st</sup> 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

<b>RESIDENTIAL (New)</b>
Basic Fee \$60.00 plus \$25.00 for every Full Bath \$20.00 for every Half Bath
<b>RESIDENTIAL (Modular Homes)</b>
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.
<b>RESIDENTIAL (Manufactured Homes)</b>
Basic Fee \$50.00
<b>OTHER RESIDENTIAL CONSTRUCTION</b>
Basic Fee \$60.00 plus \$5.50 per fixture ( <i>see plumbing permit application</i> ).
<b>COMMERCIAL (New)</b>
Basic Fee \$60.00 plus \$5.50 per fixture ( <i>see plumbing permit application</i> ).
<b>COMMERCIAL (Modular)</b>
Basic Fee \$60.00 plus \$5.50 for water line \$5.50 for sewer line
<b>MISCELLANEOUS PLUMBING PERMITS</b>
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:

- 1<sup>st</sup> Inspection Trip – No Charge. Door Hanger will be left instructing owner to schedule an inspection.
- 2<sup>nd</sup> 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. These strategies are reviewed and updated annually.

### **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 contingency appropriation of \$75,000 and Utility Fund contingency appropriation of \$50,000. 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, 2020 was \$13,885,712. General Fund balance available for appropriation was \$13,885,712 or 42.6% 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 a 12 percent rate increase for water service and a 6% rate increase for wastewater service effective July 1, 2021. 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 2021-22 is 1.2. The Utility Fund shows a net income before capital contributions and transfers of (\$2,887,512) for the year compared with a net income before capital contributions of (\$2,111,162) 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.

### **Economic Development Policy**

The City does not have a formal adopted Economic Development Policy as each economic development project is reviewed separately by City Council. Fundamentally, economic development should enhance the quality of life for Sanford's citizens. The City wishes to attract, retain, and expand businesses that broaden employment opportunities and increase the ratio of commercial to residential property tax base.

## **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. Citizens are allowed to attend budget workshops as well as the public hearing on the budget for input and changes. 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**

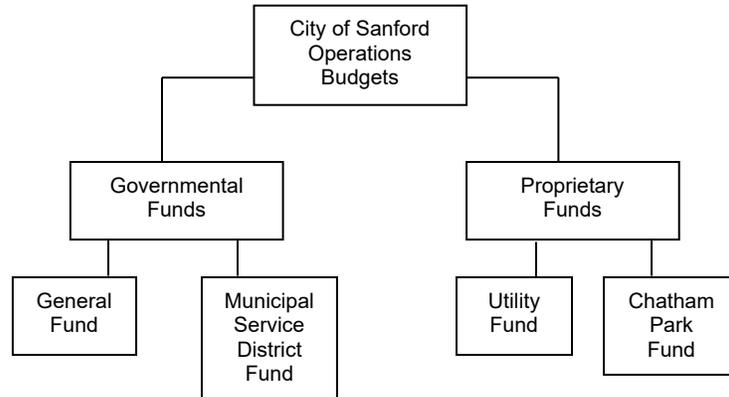
Any revisions that alter total expenditures / revenues of the adopted budget must be approved by the City Council through legislative action. All budget amendments must be reported in a public meeting of the City Council and made a matter of record in the minutes. The city manager has the authority to 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 8, 2020	CIP	Memo/instructions and CIP form transmitted to departments
January 8, 2021	CIP	CIP request forms due from department managers
January 22, 2021	Year End Estimates	Memo/MUNIS budget worksheet program transmitted to departments
January 27, 2021	Year End Estimates	Year end estimates due from department managers (year end expenditure estimates entered into the MUNIS worksheet program by departments)
February 3, 2021	FY 20-21 Year End Estimates	Year end revenue estimates consolidated and reviewed
February 3, 2021	FY 20-21 Year End Estimates	Year end departmental expenditure estimates consolidated and reviewed
February 3, 2021	CIP	Finalize prioritization of projects and assignment of revenues
February 4 and 5, 2021	City Council Retreat	Prioritize and approve long term goals / strategic planning
February 26, 2021	FY 21-22 Budget	Prepare and transmit FY 21-22 departmental request information to department heads
March 19, 2021	FY 21-22 Budget	Departmental budget requests for FY 21-22 due from departments
March 29, 2021	FY 21-22 Budget	Need insurance estimate numbers from HR
April 8, 2021	FY 21-22 Budget	City manager and department heads begin review of department requests
April 16, 2021	FY 21-22 Budget	Finalize 21-22 revenue projections
April 16, 2021	FY 21-22 Budget	Need final insurance numbers from HR
April 23, 2021	FY 21-22 Budget	Budget must be balanced by this date to allow finance staff time to prepare presentation at May 18 <sup>th</sup> council meeting
April 28, 2021	FY 21-22 Budget	Review preliminary budget with department heads at staff meeting
May 18, 2021	FY 21-22 Budget	Present budget to council and publish public hearing notice (publish at least ten days prior to public hearing)
May 21, 2021	FY 21-22 Budget	Budget work session
June 1, 2021	FY 21-22 Budget	Budget work session
June 1, 2021	FY 21-22 Budget	Public hearing and adopt budget (first scheduled meeting in June)
June 15, 2021	FY 20-21 Budget	Present cleanup amendment to council for FY 20-21
June 15, 2021	FY 21-22 Budget	Alternate date to adopt budget (regular scheduled meeting)
June 22, 2021	FY 21-22 Budget	Alternate date to adopt budget (special called meeting)
June 22, 2021	FY 20-21 Budget	Alternate date to present cleanup amendment for FY 20-21
July 1, 2021	FY 21-22 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 four funds: General Fund, Utility Fund, Municipal Service District Fund, and Chatham Park Wastewater Treatment Plant 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.

### Non-Major Funds – Proprietary

The City has entered into a contract to operate the Chatham Park Wastewater Treatment Plant (WWTP). Chatham Park Investors, LLC will fully reimburse the City for expenses related to maintaining this operation. This **Chatham Park Wastewater Treatment Plant (WWTP) Fund** was established to account for these activities.

## Departments by Fund

<b>Department</b>	<b>Fund</b>
Administration	General
Central Office	General
Chatham Park	Chatham Park
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
Municipal Service District	Municipal Service District
Parks	General
Police	General
Public Building	General
Public Works Administration	Utility
Risk Management	General
Sanitation	General
Sewer Capital Improvements	Utility
Solid Waste	General
Street	General
Street Capital	General
Utility Fund Administration	Utility
Utility Fund Contributions	Utility
Utility Maintenance	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.

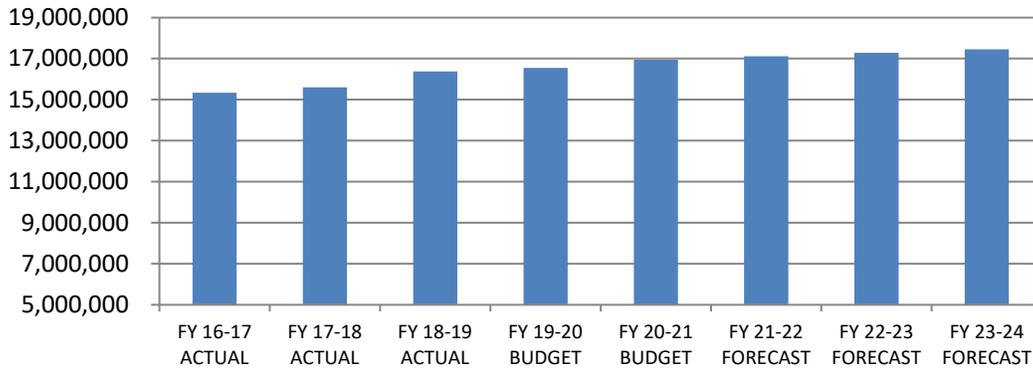
## REVENUES

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.

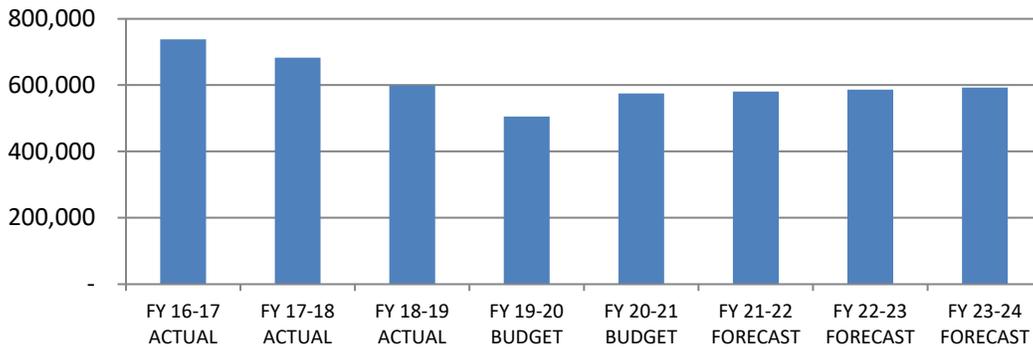
### Ad Valorem Taxes



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

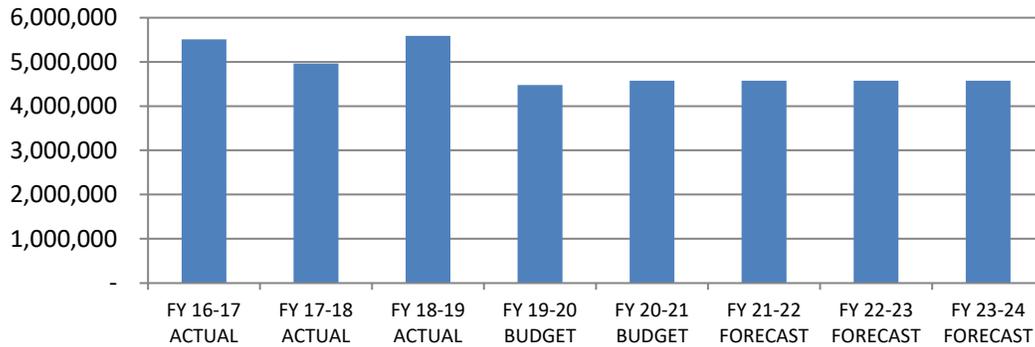
**Licenses and Permits** – Building permits; inspection penalties; inspection fees; and code enforcement. Forecast increase due to estimated growth in commercial permits.

### Licenses / Permits



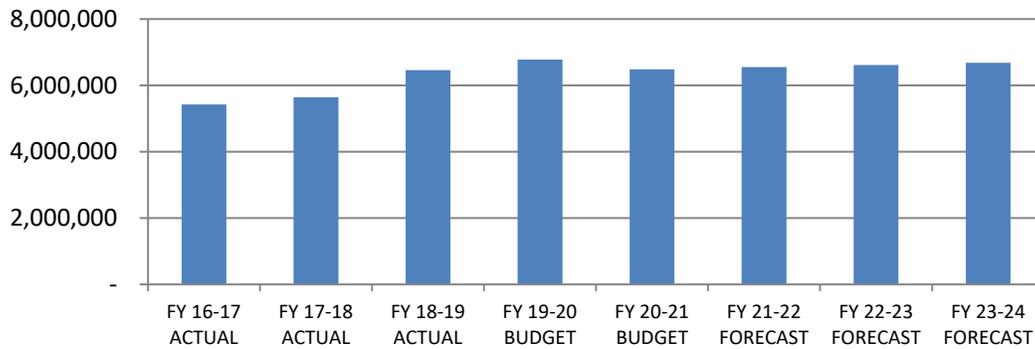
**Intergovernmental** - Federal, State, and local financial assistance; retail inventory taxes; utility franchise tax; beer & wine tax; and Powell Bill funds. Forecast remains relatively flat.

### Intergovernmental



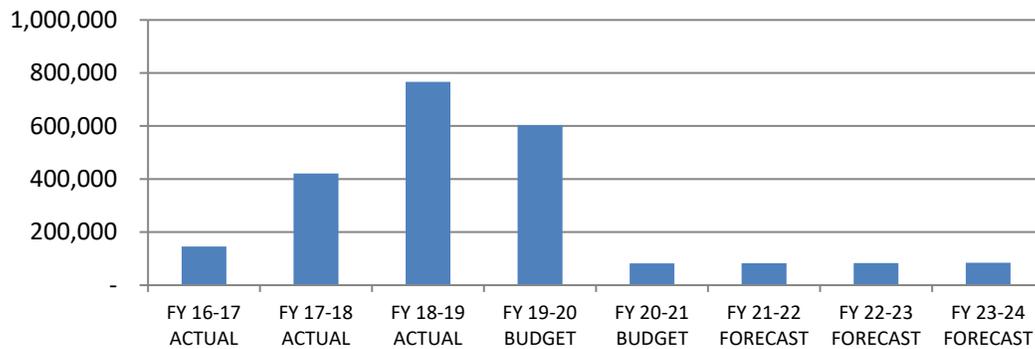
**Other Taxes** - Collections of the one percent local options sales tax and the one-half of one percent local option sales taxes (Articles 39, 40, 42, and 44); privilege license; and cable franchise tax. Forecast shows slight growth related to local option sales tax.

### Other Taxes



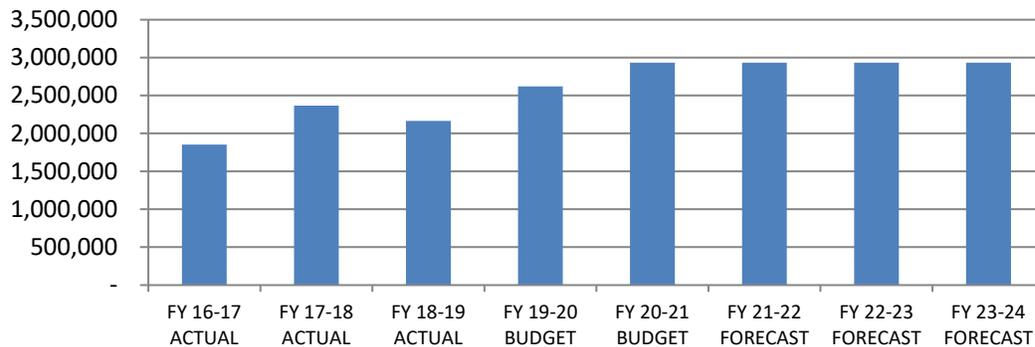
**Investment Income** – Interest earned. Forecast shows slight growth due to increase in interest rates. Fluctuations due to varying interest rates.

### Investment Income



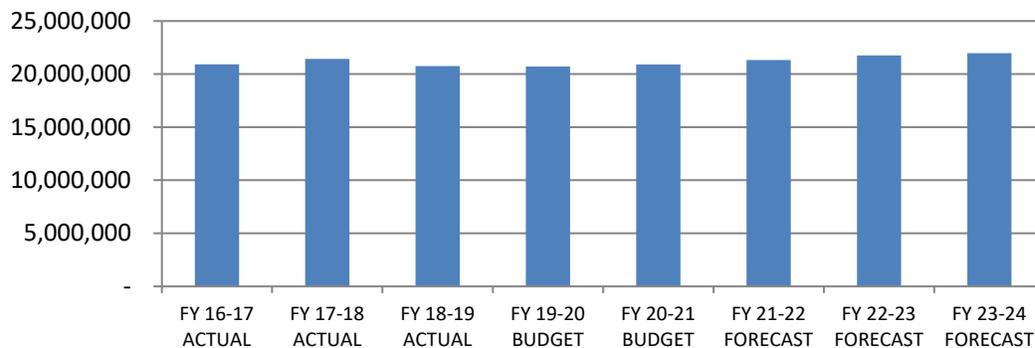
**Sales and Service** – Sale of materials; sale of compost; sale of fixed assets; sale of land; and waste management fees. Forecast remains relatively flat.

### Sales/Services



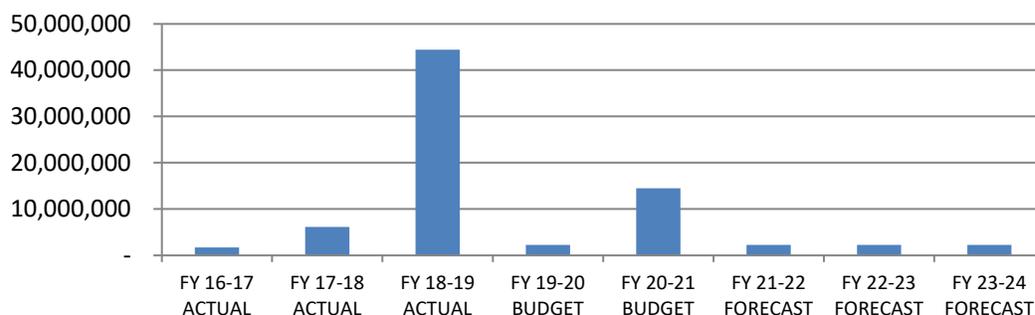
**User Charges** - Water and sewer charges; annual green fees; daily green fees; park fees; cart fees; and driving range fees. Forecast shows increases due to predicted water and sewer rate increases as well as a 1% growth in consumption.

### 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. Large spike in FY 18-19 is related to bond proceeds pertaining to debt issuance.

### Other



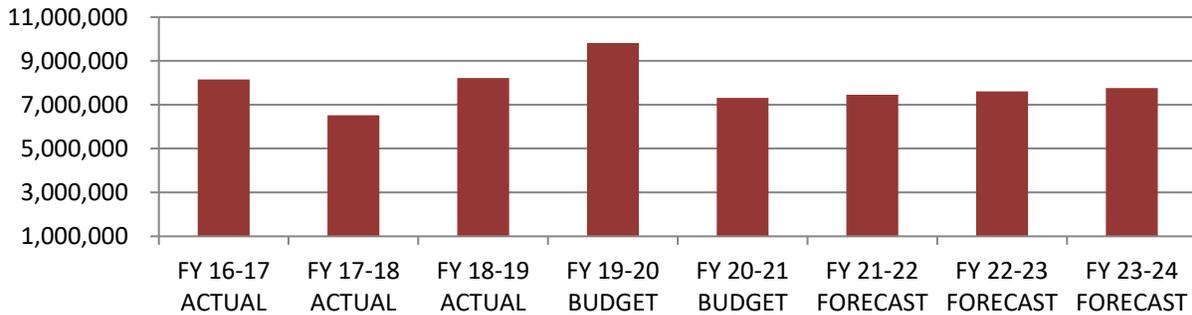
## EXPENDITURES BY FUNCTION

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:

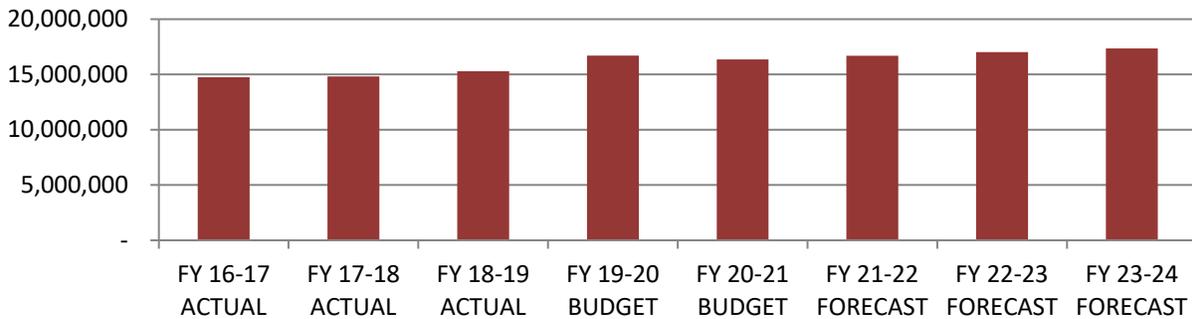
**General Government** - Expenditures for the Governing Body, Administration, Human Resources, Risk Management, Elections, Finance, Information Technology, Legal, Public Building, General Services, Central Office, GF Contributions, Fleet Maintenance, and Horticulture.

### General Government



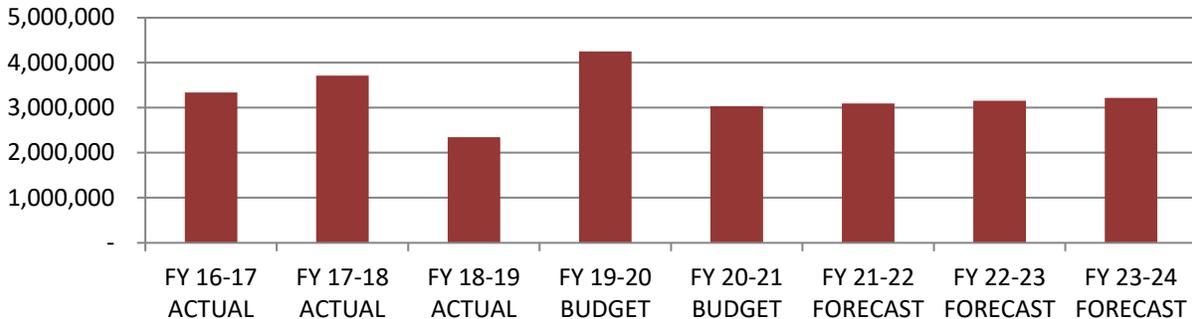
**Public Safety** - Expenditures for Police, Fire, and Inspections.

### Public Safety



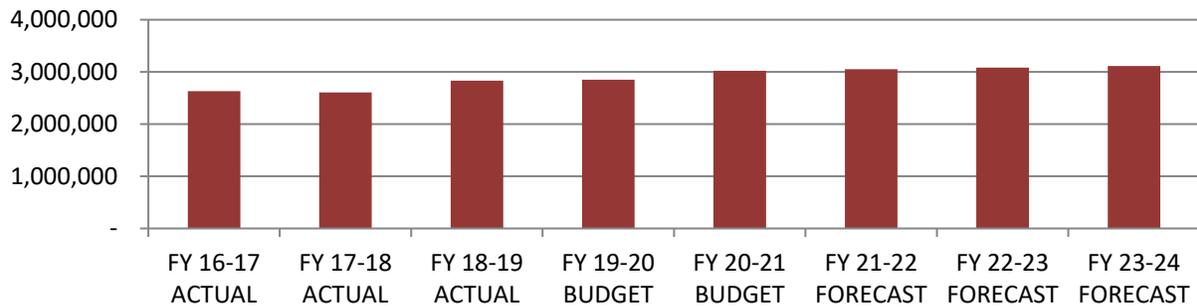
**Streets** - Expenditures for Street Maintenance and Street Capital Improvements.

### Streets



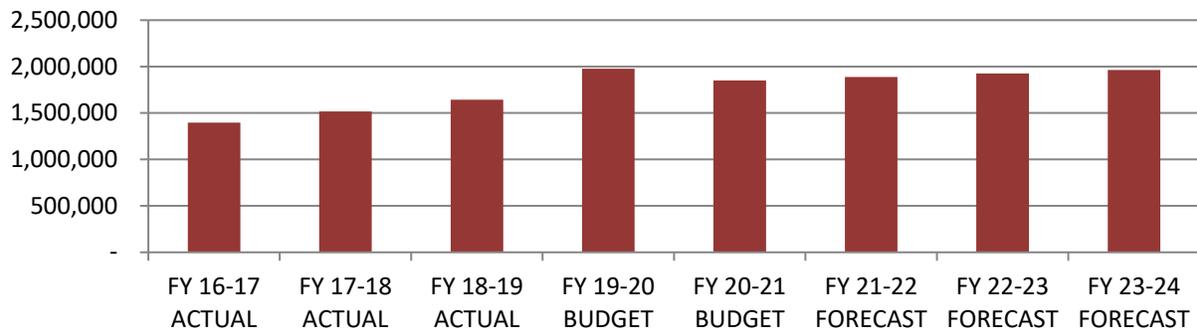
**Sanitation** - Expenditures for Solid Waste and Sanitation.

### Sanitation



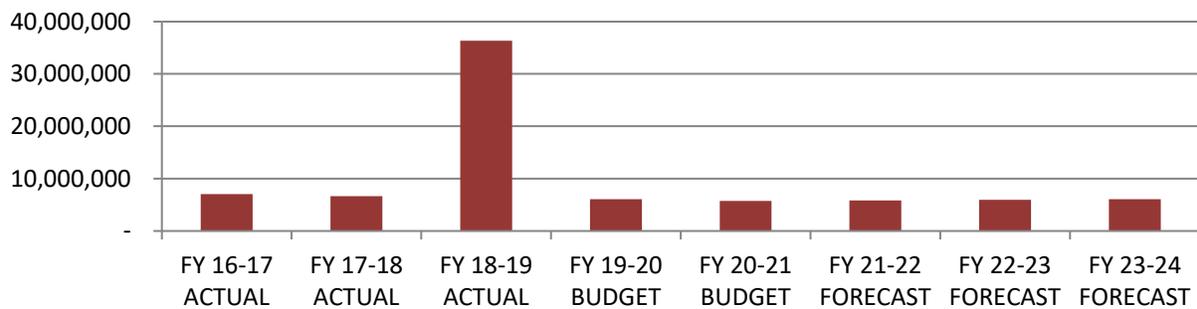
**Community Development** – Expenditures for Community Development, Community Enhancement – Code Enforcement, and Community Enhancement – Downtown / HPC.

### Community Development

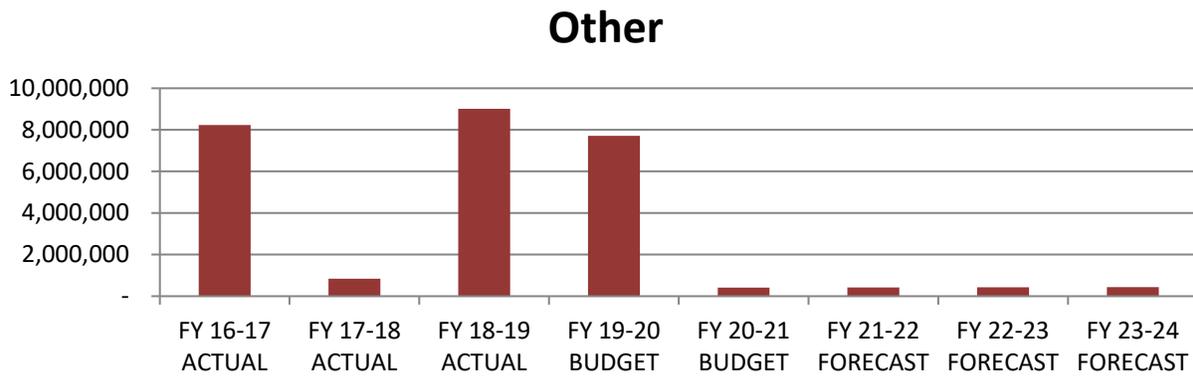


**Debt Service** - Principal; interest; and fees paid or accrued on bonds and notes. Large spike in FY 18-19 due to refunding of debt.

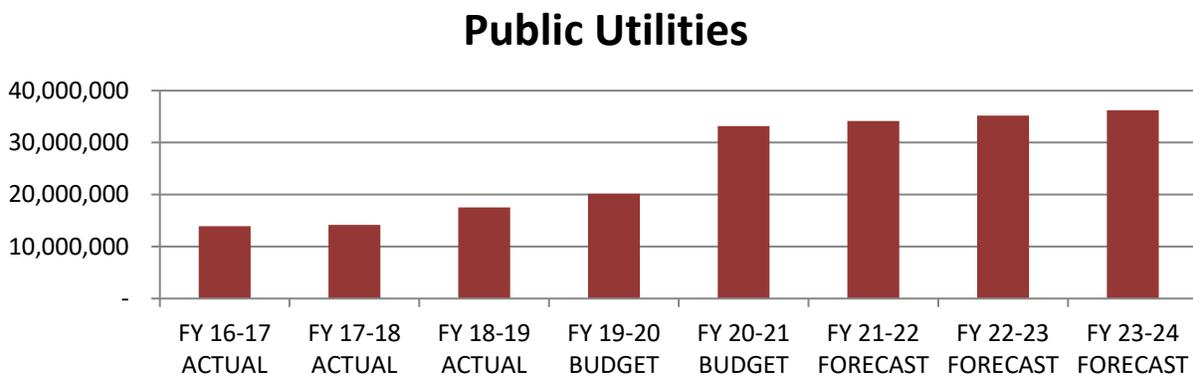
### Debt Service



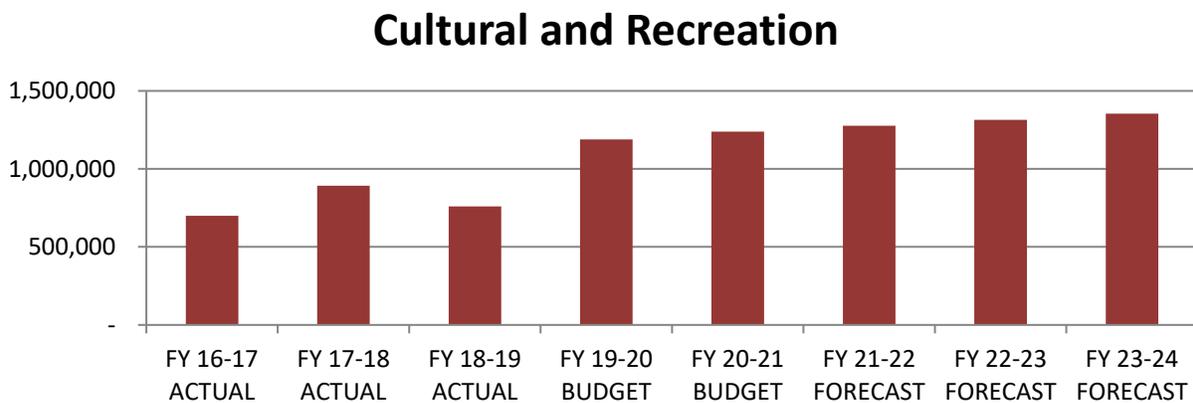
**Other** - Expenditures for operating transfers and Municipal Service District Fund. Large spikes in FY 16-17, FY 18-19 and 19-20 are due to transfers to capital projects.



**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.



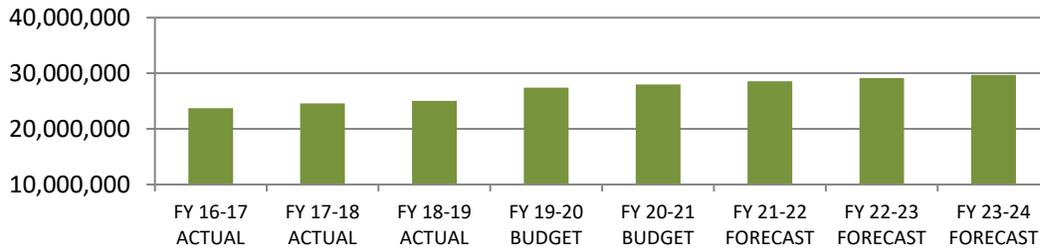
## EXPENDITURES BY CATEGORY

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

These categories are summarized below:

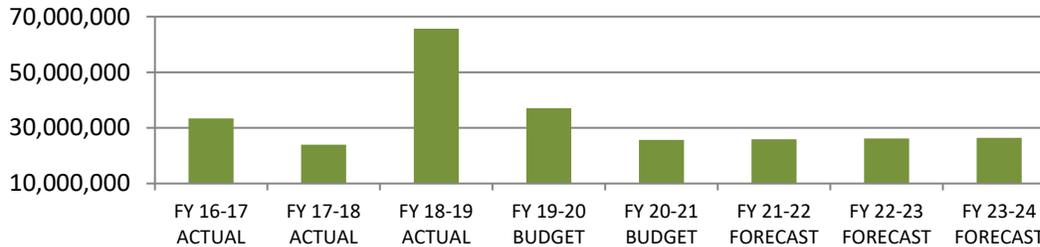
**Personnel Services** - Expenses, which can be directly attributed to the individual employee. These expenses would include salaries, group insurance, retirement, 401K expense and FICA. The cost of group insurance, retirement, 401K expenses and FICA has been budgeted within each operating department,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

### Personnel Services



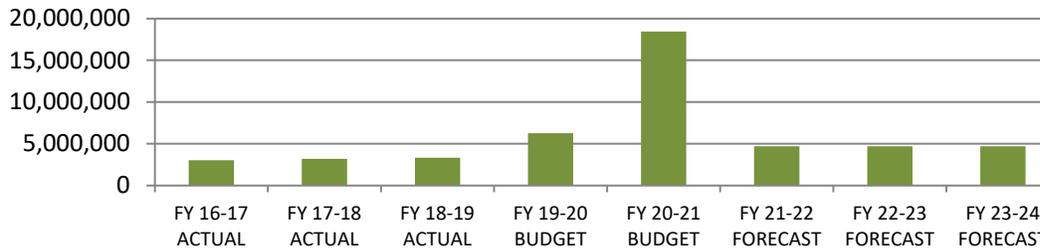
**Operating Expenses** - Costs other than personnel and capital outlay that are required for the operations of the city. Operational line item expenditures are directly affected by inflationary trends, increased service demands and enforcement of governmental regulations. Forecast increases related to 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 2021-2022 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. <b>Appropriation--General Fund \$210,000</b>
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 increased by 2 cents and is sixty-two 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. <b>Appropriation--General Fund \$17,928,594 Municipal Service District Fund \$77,318</b>
After Hours	Fees charged to customers for after hour service calls. <b>Appropriation—Utility Fund \$2,500</b>
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. <b>Appropriation—General Fund \$42,000</b>
Animal Control	Revenue received for animal violations. <b>Appropriation—General Fund \$500</b>
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. <b>Appropriation--General Fund \$756,641 Utility Fund \$38,834 Municipal Service District Fund \$11,290</b>

## REVENUE

## FORECAST RATIONALE

### 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 \$72,650**

### 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 \$330,000**

### 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 \$215,000**

### 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 \$5,900**

### 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 \$166,981**

### Cart Fees

Fees are collected for rental of golf carts with projections based on trend analysis. **Appropriation--General Fund \$240,000**

### 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

### 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 \$74,492**

### 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 \$5,000**

### Disposal Tax

The state levies a tax on disposal of waste. The city's portion is based on per capita share. **Appropriation—General Fund \$16,888**

### Driving Range

Fees are collected for use of golf course driving range. Revenues are estimates based on anticipated use. **Appropriation—General Fund \$17,000**

### 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**

### 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 \$30,000**

### 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 \$52,000**

### Green Fees Daily

Fees are collected for daily play at the Municipal Golf Course. Estimates are based on historical data. **Appropriation--General Fund \$250,000**

### Installment Purchase Proceeds

Installment purchase proceeds, which result from issuing debt, will be used to purchase various capital items. **Appropriation—General Fund \$1,467,642 Utility Fund \$332,300**

### 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 \$15,100 Utility Fund \$3,000 Municipal Service District Fund \$100**

## REVENUE

## FORECAST RATIONALE

### 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 \$1,000**

### 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 \$6,689,436**

### Meter Rental

Revenue received from contractors for rental of meters placed on hydrants for temporary water access. **Appropriation-- Utility Fund \$5,000**

### Miscellaneous

This revenue includes revenue sources not otherwise classified. Projections are based on comparisons of past operating data. **Appropriation--General Fund \$0 Utility Fund \$7,500**

### 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 \$2,000**

### NSF Charges

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

### 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 \$21,500**

### Parking Revenues

Proceeds projected for parking fines and parking space rentals. **Appropriation—General Fund \$3,000**

## REVENUE

## FORECAST RATIONALE

### 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 \$40,000      Municipal Service District Fund - \$100**

### 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 20-21: 139.73 miles of street times \$1,520.17 and population 30,398 times \$18.12. **Appropriation--General Fund \$728,045**

### 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 \$80,000**

### 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 \$2,000**

### Pro Shop Sales

Revenue received thru sales at the golf course pro shop. **Appropriation--General Fund \$55,000**

### Receipt Chatham Park

The City has entered into a contract to operate the Chatham Park Wastewater Treatment Plant. Chatham Park Investors, LLC will fully reimburse the City for expenses related to maintaining this operation. **Appropriation—Chatham Park Wastewater Treatment Plant Operation Fund \$158,758**

### 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**

### Receipt Other Governments- State

The state will pay for mowing right-of-ways through negotiated contract. **Appropriation--General Fund \$35,401**

## REVENUE

## FORECAST RATIONALE

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 24.95% calls ratio (\$380,261). The county's cost of the merged community development department is projected to be \$589,825. 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 \$470,601. **Appropriation--General Fund \$380,261, \$589,825, \$470,601, \$8,000, \$3,500**

Rental Income

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

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 \$16,000**

Sale of Fixed Property

Funds are generated from the sale of surplus properties and/or equipment. **Appropriation--General Fund \$125,000 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**

Sales Other Funds

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

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 \$2,886,410**

Sewer Charges

Proceeds are received for the collection and treatment of wastewater. Projections are based on historical user trends. **Appropriation--Utility Fund \$8,116,319**

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 \$13,000**

## REVENUE

## FORECAST RATIONALE

### 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 \$80,000**

### 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 \$200,000**

### 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 \$2,036,444**

### 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 \$164,035**

### 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 \$13,182,187**

**REVENUE**

**FORECAST RATIONALE**

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 \$25,000**

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 \$500**

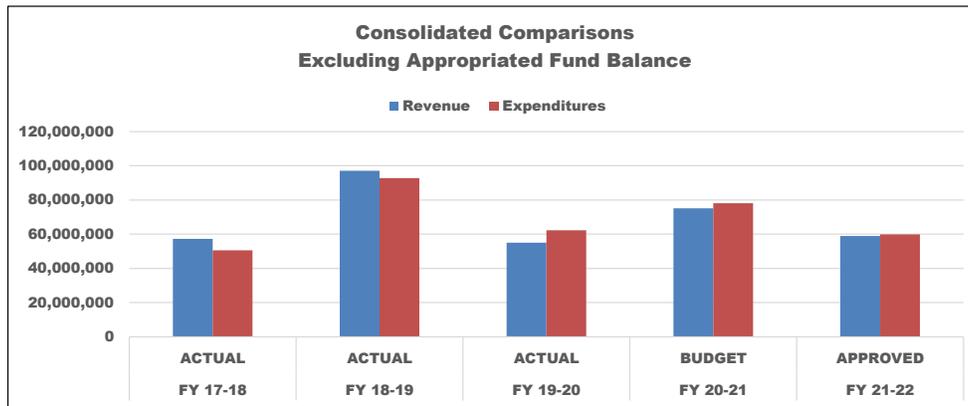
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**CONSOLIDATED BUDGET  
FUND SUMMARIES**

	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>REVENUES</b>								
General Fund	33,294,114	33,706,261	33,713,250	34,846,949	36,204,505	36,204,505	1,357,556	4%
Enterprise Fund	23,807,181	63,288,628	21,130,024	39,957,808	22,445,841	22,445,841	-17,511,967	-44%
Chatham Park Fund	0	0	0	73,000	158,758	158,758	85,758	117%
Special Tax District	116,417	122,768	141,405	143,055	152,010	152,010	8,955	6%
<b>SUB-TOTAL</b>	<b>57,217,712</b>	<b>97,117,656</b>	<b>54,984,679</b>	<b>75,020,812</b>	<b>58,961,114</b>	<b>58,961,114</b>	<b>-16,059,698</b>	<b>-21%</b>
Appropriated Fund Balance	0	0	0	3,112,065	506,765	806,765	-2,305,300	-74%
Less Interfund Activity	-3,169,948	-12,150,010	-60,090	-5,695,211	-74,492	-74,492	5,620,719	-99%
<b>TOTAL BUDGET</b>	<b>54,047,764</b>	<b>84,967,646</b>	<b>54,924,589</b>	<b>72,437,666</b>	<b>59,393,387</b>	<b>59,693,387</b>	<b>-12,744,279</b>	<b>-18%</b>
<b>EXPENDITURES</b>								
General Fund	29,538,695	30,831,694	32,740,754	36,971,730	41,269,023	36,961,146	-10,584	0%
Enterprise Fund	20,836,210	61,795,960	29,468,649	40,924,743	42,501,450	22,484,675	-18,440,068	-45%
Chatham Park Fund	0	0	0	73,000	0	158,758	85,758	117%
Special Tax District	110,231	117,019	106,848	163,404	178,330	163,300	-104	0%
<b>SUB-TOTAL</b>	<b>50,485,136</b>	<b>92,744,673</b>	<b>62,316,251</b>	<b>78,132,877</b>	<b>83,948,803</b>	<b>59,767,879</b>	<b>-18,364,998</b>	<b>-24%</b>
Less Interfund Activity	-3,169,948	-12,150,010	-60,090	-5,695,211	-74,492	-74,492	5,620,719	-99%
<b>TOTAL BUDGET</b>	<b>47,315,189</b>	<b>80,594,663</b>	<b>62,256,161</b>	<b>72,437,666</b>	<b>83,874,311</b>	<b>59,693,387</b>	<b>-12,744,279</b>	<b>-18%</b>

**GRAPHIC REPRESENTATION**

Illustrated below are revenues as they relate to expenditures.

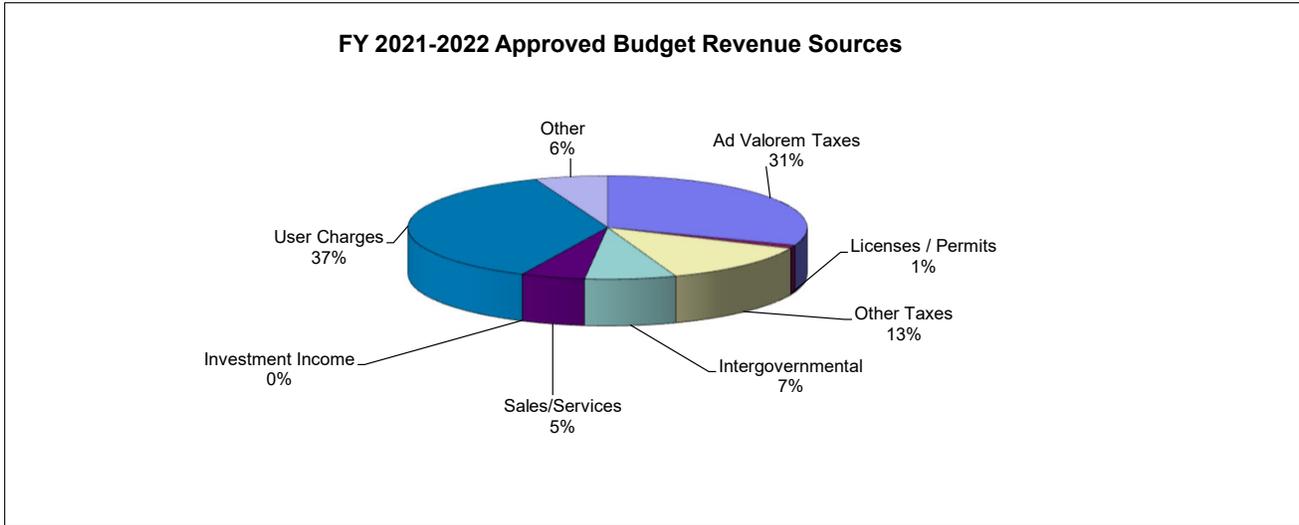


**CONSOLIDATED BUDGET  
REVENUE SUMMARIES**

	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>REVENUES</b>								
<b>Ad Valorem Taxes</b>	15,600,336	16,372,058	17,218,072	17,024,869	18,046,012	18,046,012	1,021,143	6%
<b>Licenses / Permits</b>	682,409	598,721	1,256,186	574,850	611,400	611,400	36,550	6%
<b>Other Taxes</b>	5,637,784	6,457,497	6,993,602	6,483,558	7,560,805	7,560,805	1,077,247	17%
<b>Intergovernmental</b>	4,962,134	5,589,558	4,722,019	5,180,151	4,349,054	4,349,054	-831,097	-16%
<b>Sales/Services</b>	2,366,621	2,164,977	2,423,495	3,021,430	3,032,410	3,032,410	10,980	0%
<b>Investment Income</b>	420,642	765,966	401,831	81,900	19,200	19,200	-62,700	-77%
<b>User Charges</b>	21,426,063	20,759,080	20,354,695	20,918,630	21,869,006	21,869,006	950,376	5%
<b>Other</b>	6,121,723	44,409,800	1,614,781	21,735,424	3,473,227	3,473,227	-18,262,197	-84%
<b>SUB-TOTAL</b>	<b>57,217,712</b>	<b>97,117,656</b>	<b>54,984,679</b>	<b>75,020,812</b>	<b>58,961,114</b>	<b>58,961,114</b>	<b>-16,059,698</b>	<b>-21%</b>
<b>Appropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,112,065</b>	<b>506,765</b>	<b>806,765</b>	<b>-2,305,300</b>	<b>-74%</b>
<b>Less Interfund Activity</b>	<b>-3,169,948</b>	<b>-12,150,010</b>	<b>-60,090</b>	<b>-5,695,211</b>	<b>-74,492</b>	<b>-74,492</b>	<b>5,620,719</b>	<b>-99%</b>
<b>TOTAL BUDGET</b>	<b>54,047,764</b>	<b>84,967,646</b>	<b>54,924,589</b>	<b>72,437,666</b>	<b>59,393,387</b>	<b>59,693,387</b>	<b>-12,744,279</b>	<b>-18%</b>

**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.

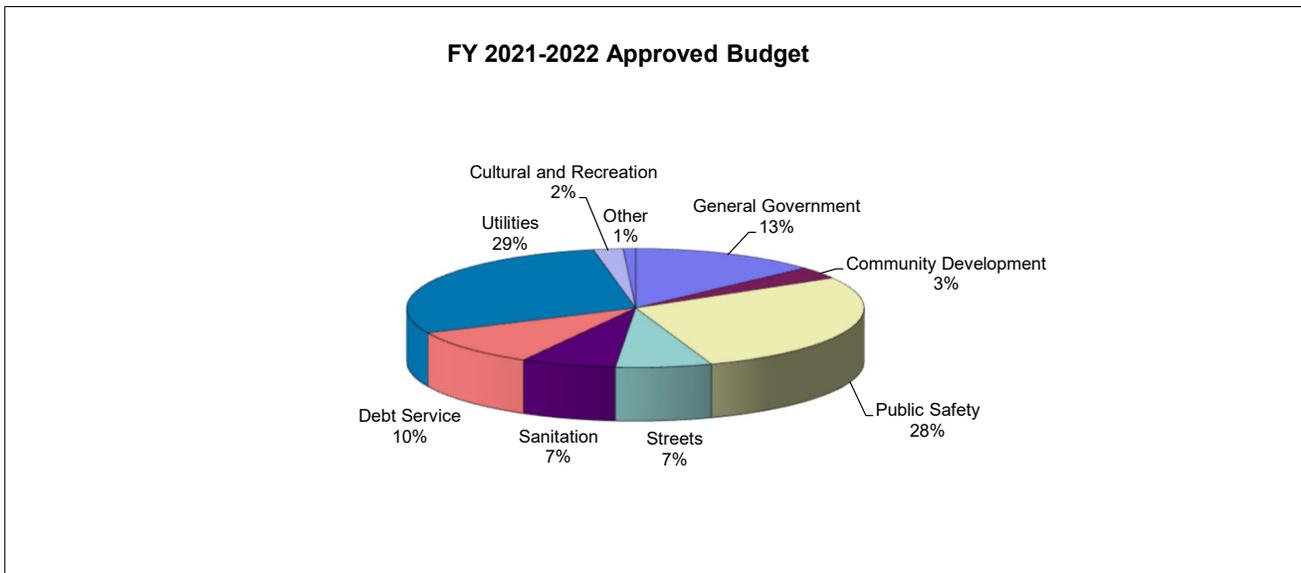


**CONSOLIDATED BUDGET  
EXPENDITURE SUMMARIES**

	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>FUNCTIONS</b>								
General Government	6,517,593	8,217,041	8,909,176	9,320,363	9,872,364	8,124,594	-1,195,769	-13%
Community Development	1,516,296	1,642,836	1,655,619	2,039,992	1,964,998	2,032,272	-7,720	0%
Public Safety	14,809,965	15,292,646	14,984,871	17,366,075	18,436,704	17,194,048	-172,027	-1%
Streets	3,709,949	2,342,767	3,471,291	3,407,550	3,985,148	4,160,710	753,160	22%
Sanitation	2,605,076	2,830,106	2,805,159	3,294,215	4,394,004	4,103,665	809,450	25%
Debt Service	6,654,854	36,341,461	5,908,331	5,716,687	5,683,301	6,093,301	376,614	7%
Utilities	14,156,100	17,535,323	17,166,580	35,204,018	37,889,491	17,748,642	-17,455,376	-50%
Cultural and Recreation	891,573	759,925	1,094,137	1,621,467	1,410,640	1,286,278	-335,189	-21%
Other	844,987	9,009,316	7,637,144	1,602,985	439,130	536,932	-1,066,053	-67%
<b>SUB-TOTAL</b>	<b>51,706,394</b>	<b>93,971,421</b>	<b>63,632,308</b>	<b>79,573,352</b>	<b>84,075,780</b>	<b>61,280,442</b>	<b>-18,292,910</b>	<b>-23%</b>
Less Interfund Activity	-3,169,948	-12,150,010	-60,090	-5,695,211	-74,492	-74,492	5,620,719	-99%
Interfund Reimbursement	-1,221,258	-1,226,748	-1,316,057	-1,440,475	-126,977	-1,512,563	-72,088	5%
<b>TOTAL BUDGET</b>	<b>47,315,189</b>	<b>80,594,663</b>	<b>62,256,161</b>	<b>72,437,666</b>	<b>83,874,311</b>	<b>59,693,387</b>	<b>-12,744,279</b>	<b>-18%</b>

**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.

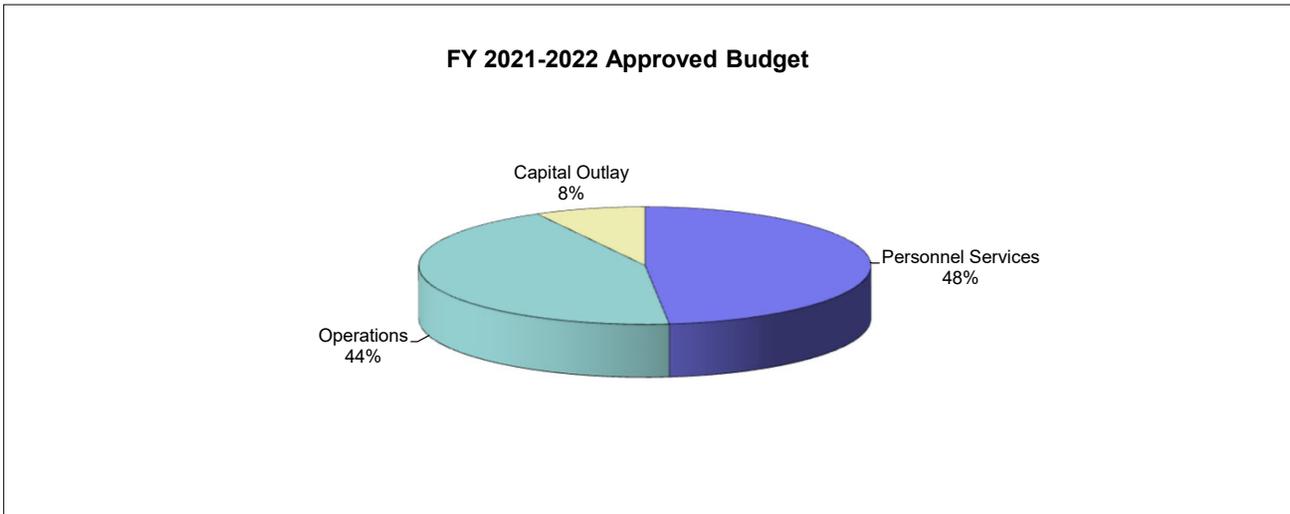


**CONSOLIDATED BUDGET  
EXPENDITURE SUMMARIES**

	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>EXPENDITURES</b>								
<b>Personnel Services</b>	24,574,305	25,038,687	25,795,383	28,131,604	26,387,120	29,593,348	1,461,744	5%
<b>Operations</b>	23,945,489	65,617,511	34,044,533	31,267,941	27,921,161	26,830,866	-4,437,075	-14%
<b>Capital Outlay</b>	3,186,600	3,315,223	3,792,392	20,173,807	29,767,499	4,856,228	-15,317,579	-76%
<b>SUB-TOTAL</b>	<b>51,706,394</b>	<b>93,971,421</b>	<b>63,632,308</b>	<b>79,573,352</b>	<b>84,075,780</b>	<b>61,280,442</b>	<b>-18,292,910</b>	<b>-23%</b>
<b>Less Interfund Activity</b>	<b>-3,169,948</b>	<b>-12,150,010</b>	<b>-60,090</b>	<b>-5,695,211</b>	<b>-74,492</b>	<b>-74,492</b>	<b>5,620,719</b>	<b>-99%</b>
<b>Interfund Reimbursement</b>	<b>-1,221,258</b>	<b>-1,226,748</b>	<b>-1,316,057</b>	<b>-1,440,475</b>	<b>-126,977</b>	<b>-1,512,563</b>	<b>-72,088</b>	<b>5%</b>
<b>TOTAL BUDGET</b>	<b>47,315,188</b>	<b>80,594,663</b>	<b>62,256,161</b>	<b>72,437,666</b>	<b>83,874,311</b>	<b>59,693,387</b>	<b>-12,744,279</b>	<b>-18%</b>

**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 379 employees. Six (6) 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.



**GENERAL FUND REVENUE**

<b>REVENUE SOURCES</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Prior	94,298	83,208	74,054	60,000	60,000	60,000	0	0%
Current	14,141,533	14,859,009	15,704,842	15,601,651	16,524,058	16,524,058	922,407	6%
Motor Vehicle Tax	1,205,732	1,310,964	1,311,057	1,234,350	1,336,536	1,336,536	102,186	8%
Payment in Lieu of Taxes	44,349	0	0	0	0	0	0	#DIV/0!
Penalties Less Discounts	45,346	44,846	38,057	43,000	40,000	40,000	-3,000	-7%
Motor Vehicle Tax - Penalties	9,050	8,317	10,183	8,000	8,000	8,000	0	0%
<b>Total Ad Valorem Taxes</b>	<b>15,540,306</b>	<b>16,306,344</b>	<b>17,138,193</b>	<b>16,947,001</b>	<b>17,968,594</b>	<b>17,968,594</b>	<b>1,021,593</b>	<b>6%</b>
Local Sales Tax - Article 39	2,244,766	2,349,071	2,558,834	2,273,134	2,749,779	2,749,779	476,645	21%
Local Sales Tax - Article 40	1,059,374	1,119,647	1,200,730	1,107,187	1,395,986	1,395,986	288,799	26%
Local Sales Tax - Article 44	1,047,306	1,122,807	1,159,415	1,123,594	1,168,782	1,168,782	45,188	4%
Local Sales Tax - Article 42	1,073,851	1,120,167	1,209,446	1,088,906	1,374,889	1,374,889	285,983	26%
Privilege License	5,870	4,520	2,730	4,000	2,000	2,000	-2,000	-50%
Shared Cable Revenue	187,173	181,149	170,403	179,850	166,981	166,981	-12,869	-7%
Disposal Tax Revenue	19,444	21,876	22,674	21,387	16,888	16,888	-4,499	-21%
Vehicle Fee	0	538,260	669,360	685,500	685,500	685,500	0	0%
Past Due	0	0	10	0	0	0	0	#DIV/0!
<b>Total Other Taxes</b>	<b>5,637,784</b>	<b>6,457,497</b>	<b>6,993,602</b>	<b>6,483,558</b>	<b>7,560,805</b>	<b>7,560,805</b>	<b>1,077,247</b>	<b>17%</b>
City Zoning Fees	0	17,946	36,670	17,000	25,000	25,000	8,000	47%
Broadway Zoning Fees	0	125	1,850	100	500	500	400	400%
Lee County Zoning Fees	0	11,113	17,251	5,000	5,000	5,000	0	0%
Fire Permits / Fines	28,812	28,099	29,208	28,000	30,000	30,000	2,000	7%
City Permits	338,976	0	0	0	0	0	0	#DIV/0!
City Permits-Non Residential	0	73,686	294,676	90,000	100,000	100,000	10,000	11%
City Permits-Residential	0	52,001	63,661	50,000	50,000	50,000	0	0%
City Permits-Other	0	187,770	283,016	170,000	180,000	180,000	10,000	6%
County Permits	304,893	0	0	0	0	0	0	#DIV/0!
County Permits-Non Residential	0	57,036	302,905	50,000	50,000	50,000	0	0%
County Permits-Residential	0	55,961	61,893	50,000	55,000	55,000	5,000	10%
County Permits-Other	0	110,306	146,841	110,000	110,000	110,000	0	0%
Broadway Permits	9,728	0	0	0	0	0	0	#DIV/0!
Broadway Permits-Non Residential	0	0	349	0	0	0	0	#DIV/0!
Broadway Permits-Residential	0	1,415	7,056	250	1,400	1,400	1,150	460%
Broadway Permits-Other	0	3,263	10,812	4,500	4,500	4,500	0	0%
<b>Total Permits and Fees</b>	<b>682,409</b>	<b>598,721</b>	<b>1,256,186</b>	<b>574,850</b>	<b>611,400</b>	<b>611,400</b>	<b>36,550</b>	<b>6%</b>
Interest Income	179,988	336,410	190,057	50,000	15,000	15,000	-35,000	-70%
Powell Bill Interest Income	1,002	7,108	3,001	100	100	100	0	0%
Interest Income - Federal Drug Forfeit.	733	1,236	934	0	0	0	0	#DIV/0!
Interest Income - State Drug Forfeit.	34	76	173	0	0	0	0	#DIV/0!
<b>Total Investment Income</b>	<b>181,757</b>	<b>344,830</b>	<b>194,165</b>	<b>50,100</b>	<b>15,100</b>	<b>15,100</b>	<b>-35,000</b>	<b>-70%</b>
Green Fees Annual	50,279	50,320	51,187	60,900	52,000	52,000	-8,900	-15%
Green Fees Daily	215,525	206,277	237,907	200,000	250,000	250,000	50,000	25%
Cart Fees	237,235	224,032	251,170	220,000	240,000	240,000	20,000	9%
Tournament	11,535	12,440	9,490	11,500	11,500	11,500	0	0%
Driving Range	15,096	15,121	20,097	15,000	17,000	17,000	2,000	13%
Park Fees	0	1,900	450	0	0	0	0	#DIV/0!
<b>Total User Charges</b>	<b>529,669</b>	<b>510,090</b>	<b>570,301</b>	<b>507,400</b>	<b>570,500</b>	<b>570,500</b>	<b>63,100</b>	<b>12%</b>
<b>Intergovernmental Revenues</b>								
<b>United States of America</b>								
FEMA Proceeds-Federal	0	123,714	495	0	0	0	0	#DIV/0!
CARES	0	0	92,125	554,949	0	0	-554,949	-100%
Federal Grant	0	15,002	0	0	0	0	0	#DIV/0!
Federal Drug Forfeiture	0	0	78,855	79,000	0	0	-79,000	-100%
<b>State of North Carolina</b>								
Electricity Sales Tax	1,788,332	1,930,791	1,921,307	1,983,250	1,829,608	1,829,608	-153,642	-8%
Natural Gas Sales Tax	70,333	85,430	83,572	75,734	88,452	88,452	12,718	17%
Telecommunications Sales Tax	167,016	150,170	130,696	126,128	118,384	118,384	-7,744	-6%
Beer & Wine Tax	63,382	63,611	64,434	63,929	72,650	72,650	8,721	14%
Powell Bill	801,200	796,057	799,869	791,153	728,045	728,045	-63,108	-8%
State Drug Forfeiture	12,822	13,540	6,688	12,000	0	0	-12,000	-100%
Rec. Other Gov.-State	28,086	30,556	37,484	37,484	35,401	35,401	-2,083	-6%
NC Electronics Management Fund	2,336	1,839	1,758	1,800	1,800	1,800	0	0%
Foundation Grants	300	0	0	0	0	0	0	#DIV/0!
FEMA Proceeds-State	0	41,238	165	0	0	0	0	#DIV/0!
State Grant - NC DEQ	0	0	0	8,000	0	0	-8,000	-100%

**GENERAL FUND REVENUE**

<b>REVENUE SOURCES</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>Other Local Governments</b>								
Rec. Lee County-Buggy Factory	15,175	15,688	18,071	22,527	22,527	22,527	0	0%
Clearwater Fire Protection	43,000	43,000	46,000	48,000	0	0	-48,000	-100%
Rec. Lee County	9,165	40,896	0	52,184	0	0	-52,184	-100%
Consolidated Planning Services	404,324	417,694	473,767	511,126	597,825	597,825	86,699	17%
911 Surcharge Reimbursement	350,410	299,911	245,103	368,786	470,601	470,601	101,815	28%
911 Dispatch	317,712	357,836	370,287	407,126	380,261	380,261	-26,865	-7%
Financial Services - Broadway	3,500	3,500	3,500	3,500	3,500	3,500	0	0%
<b>Total Intergovernmental</b>	<b>4,077,094</b>	<b>4,430,473</b>	<b>4,374,177</b>	<b>5,146,676</b>	<b>4,349,054</b>	<b>4,349,054</b>	<b>-797,622</b>	<b>-15%</b>
<b>Total Sales and Service</b>								
Sale of Materials	5,545	6,060	9,577	5,000	5,000	5,000	0	0%
Sale of Non-Capital Assets	6,770	4,651	-5	5,000	0	0	-5,000	-100%
Sale of Compost Materials	26,545	16,990	23,189	17,000	16,000	16,000	-1,000	-6%
Sale of Capital Assets	322,972	137,316	0	138,400	125,000	125,000	-13,400	-10%
Sale of Capital Assets - Drug Forfeiture	18,374	4,975	0	0	0	0	0	#DIV/0!
Sanitation Fees	1,986,415	1,994,985	2,390,734	2,856,030	2,886,410	2,886,410	30,380	1%
<b>Total Sales and Service</b>	<b>2,366,621</b>	<b>2,164,977</b>	<b>2,423,495</b>	<b>3,021,430</b>	<b>3,032,410</b>	<b>3,032,410</b>	<b>10,980</b>	<b>0%</b>
<b>Total Other</b>								
Court Cost Fees	6,734	6,281	5,323	5,500	5,000	5,000	-500	-9%
Installment Purchase Proceeds	1,000,000	0	0	1,209,000	1,467,642	1,467,642	258,642	21%
Employee Computer Purchase	0	0	0	50,000	50,000	50,000	0	0%
Charges on Past Due Accounts	50	65	0	0	0	0	0	#DIV/0!
Insurance Proceeds	12,822	89,637	52,651	28,113	0	0	-28,113	-100%
Airport Loan Reimbursement	97,256	39,000	40,000	41,000	42,000	42,000	1,000	2%
ABC Revenue	210,000	260,000	360,000	210,000	210,000	210,000	0	0%
Contribution-Other	0	0	13,889	0	0	0	0	#DIV/0!
Street Charges	215,402	177,391	139,400	225,000	225,000	225,000	0	0%
Block Party Funds	558	0	0	0	0	0	0	#DIV/0!
Parking Revenue	6,041	5,893	3,560	5,000	3,000	3,000	-2,000	-40%
Animal Control	1,100	500	1,100	500	500	500	0	0%
Donations	250	0	0	0	0	0	0	#DIV/0!
Miscellaneous	77,697	121,489	46,653	75,000	0	0	-75,000	-100%
Miscellaneous - Golf	635	942	983	0	0	0	0	#DIV/0!
Civil Violations	885	456	685	500	500	500	0	0%
Progressive - Buggy Factory	240	240	240	0	0	0	0	#DIV/0!
Firefighters Burn Grant	0	0	0	500	0	0	-500	-100%
Foundation Grant - Duke Racial Equity	0	0	0	5,000	0	0	-5,000	-100%
Foundation Grants	0	0	0	1,000	0	0	-1,000	-100%
Tower Consultant Fee	0	0	0	8,000	8,000	8,000	0	0%
Homelessness	0	4,671	7,080	0	0	0	0	#DIV/0!
Golf Concessions	31,170	28,862	32,415	30,000	30,000	30,000	0	0%
Pro Shop Sales	61,398	61,852	59,152	50,000	55,000	55,000	5,000	10%
MLK Donations	0	50	0	0	0	0	0	#DIV/0!
<b>Total Other</b>	<b>1,722,238</b>	<b>797,329</b>	<b>763,131</b>	<b>1,944,113</b>	<b>2,096,642</b>	<b>2,096,642</b>	<b>152,529</b>	<b>8%</b>
<b>SUB-TOTAL GENERAL FUND</b>	<b>30,737,878</b>	<b>31,610,261</b>	<b>33,713,250</b>	<b>34,675,128</b>	<b>36,204,505</b>	<b>36,204,505</b>	<b>1,529,377</b>	<b>4%</b>
<b>Appropriated Fund Balance</b>								
Appropriated Fund Balance	0	0	0	2,124,781	363,096	363,096	-1,761,685	-83%
Fund Balance - Inspections	0	0	0	0	231,045	231,045	231,045	#DIV/0!
Fund Balance - CCEP	0	0	0	0	162,500	162,500	162,500	#DIV/0!
Transfer in Capital Projects	2,556,236	2,096,000	0	171,821	0	0	-171,821	-100%
<b>TOTAL GENERAL FUND</b>	<b>33,294,114</b>	<b>33,706,261</b>	<b>33,713,250</b>	<b>36,971,730</b>	<b>36,961,146</b>	<b>36,961,146</b>	<b>-10,584</b>	<b>0%</b>

**GENERAL FUND EXPENDITURES**

<b>DEPARTMENT</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Governing Body	359,008	351,266	350,715	425,128	325,402	426,503	1,375	0%
Administration	404,936	457,743	485,706	513,877	471,647	536,776	22,899	4%
Human Resources	325,815	348,880	340,796	370,536	338,892	374,371	3,835	1%
Risk Management	86,077	97,668	107,826	111,838	102,947	132,462	20,624	18%
Elections	22,087	0	32,613	0	76,992	0	0	#DIV/0!
Financial Services	972,459	1,063,560	1,119,987	1,366,839	1,165,196	1,277,284	-89,555	-7%
Information Technology	460,554	459,116	467,010	497,999	473,137	520,158	22,159	4%
Legal	312,384	279,077	314,226	448,945	354,337	345,133	-103,812	-23%
Public Building	1,090,232	998,099	871,986	2,413,365	2,291,863	1,055,435	-1,357,930	-56%
Central Office	22,672	22,506	20,433	28,204	29,064	29,064	860	3%
GF Contributions	1,271,089	2,941,073	3,583,739	1,707,791	1,847,202	1,873,216	165,425	10%
Fleet Maintenance	1,036,766	1,092,282	974,913	1,196,301	1,359,251	1,305,411	109,110	9%
Less Fleet Maintenance Charges	-550,700	-615,677	-513,606	-575,000	0	-600,000	-25,000	4%
Horticulture	704,214	721,448	752,832	814,540	1,036,434	848,781	34,241	4%
<b>General Government</b>	<b>6,517,593</b>	<b>8,217,041</b>	<b>8,909,176</b>	<b>9,320,363</b>	<b>9,872,364</b>	<b>8,124,594</b>	<b>-1,195,769</b>	<b>-13%</b>
Police	7,988,818	8,259,911	7,977,450	9,316,677	9,577,304	9,274,857	-41,820	0%
Police - 911 Surcharge	357,482	307,744	242,014	368,786	368,786	470,601	101,815	28%
Police - Dispatching	1,178,561	1,163,763	1,155,237	1,270,274	1,225,979	1,284,062	13,788	1%
Fire	4,825,283	5,064,592	5,062,382	5,602,635	6,535,626	5,369,283	-233,352	-4%
Inspection	459,821	496,635	547,788	807,703	729,009	795,245	-12,458	-2%
<b>Public Safety</b>	<b>14,809,965</b>	<b>15,292,646</b>	<b>14,984,871</b>	<b>17,366,075</b>	<b>18,436,704</b>	<b>17,194,048</b>	<b>-172,027</b>	<b>-1%</b>
Street	2,466,702	2,091,865	2,041,188	2,397,550	2,849,148	3,024,710	627,160	26%
Street Capital Imp.	1,243,248	250,903	1,430,103	1,010,000	1,136,000	1,136,000	126,000	12%
<b>Streets</b>	<b>3,709,949</b>	<b>2,342,767</b>	<b>3,471,291</b>	<b>3,407,550</b>	<b>3,985,148</b>	<b>4,160,710</b>	<b>753,160</b>	<b>22%</b>
<b>Debt Service</b>	<b>709,500</b>	<b>973,121</b>	<b>1,136,558</b>	<b>1,362,543</b>	<b>1,332,142</b>	<b>1,572,142</b>	<b>209,599</b>	<b>15%</b>
Solid Waste	1,417,372	1,601,097	1,436,280	1,721,545	2,809,164	2,518,825	797,280	46%
Sanitation	1,187,704	1,229,009	1,368,879	1,572,670	1,584,840	1,584,840	12,170	1%
<b>Sanitation</b>	<b>2,605,076</b>	<b>2,830,106</b>	<b>2,805,159</b>	<b>3,294,215</b>	<b>4,394,004</b>	<b>4,103,665</b>	<b>809,450</b>	<b>25%</b>
Parks	0	74,510	355,993	473,986	730,676	527,295	53,309	11%
Golf	891,573	685,415	738,144	1,147,481	679,964	758,983	-388,498	-34%
<b>Cultural and Recreation</b>	<b>891,573</b>	<b>759,925</b>	<b>1,094,137</b>	<b>1,621,467</b>	<b>1,410,640</b>	<b>1,286,278</b>	<b>-335,189</b>	<b>-21%</b>
Community Development	1,083,085	1,210,630	1,260,188	1,511,072	1,415,770	1,536,257	25,185	2%
Code Enforcement	246,690	294,465	269,222	367,225	307,285	321,540	-45,685	-12%
Planning / Historic Preservation	186,521	137,741	126,210	161,695	241,943	174,475	12,780	8%
<b>Community Development</b>	<b>1,516,296</b>	<b>1,642,836</b>	<b>1,655,619</b>	<b>2,039,992</b>	<b>1,964,998</b>	<b>2,032,272</b>	<b>-7,720</b>	<b>0%</b>
<b>SUB-TOTAL GENERAL FUND</b>	<b>30,759,953</b>	<b>32,058,442</b>	<b>34,056,811</b>	<b>38,412,205</b>	<b>41,396,000</b>	<b>38,473,709</b>	<b>61,504</b>	<b>0%</b>
Interfund Reimbursements	-1,221,258	-1,226,748	-1,316,057	-1,440,475	-126,977	-1,512,563	-72,088	5%
<b>TOTAL GENERAL FUND</b>	<b>29,538,695</b>	<b>30,831,694</b>	<b>32,740,754</b>	<b>36,971,730</b>	<b>41,269,023</b>	<b>36,961,146</b>	<b>-10,584</b>	<b>0%</b>

**UTILITY FUND REVENUE**

<b>REVENUE SOURCES</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Water Charges	11,229,428	11,028,895	11,403,746	11,927,750	13,182,187	13,182,187	1,254,437	11%
Sewer Charges	9,666,965	9,220,095	8,380,647	8,483,480	8,116,319	8,116,319	-367,161	-4%
<b>Total User Charges</b>	<b>20,896,394</b>	<b>20,248,990</b>	<b>19,784,393</b>	<b>20,411,230</b>	<b>21,298,506</b>	<b>21,298,506</b>	<b>887,276</b>	<b>4%</b>
Interest Income	234,572	403,502	204,797	30,000	3,000	3,000	-27,000	-90%
Interest on Assessments	89	0	3	100	1,000	1,000	900	900%
Interest on Revenue Bonds	2,836	14,590	1,429	0	0	0	0	#DIV/0!
<b>Total Investment Income</b>	<b>237,497</b>	<b>418,092</b>	<b>206,230</b>	<b>30,100</b>	<b>4,000</b>	<b>4,000</b>	<b>-26,100</b>	<b>-87%</b>
Taps and Connections	161,142	155,905	175,914	165,000	200,000	200,000	35,000	21%
Sewer Surcharge	13,526	24,125	12,814	13,600	13,000	13,000	-600	-4%
Meter Rental	3,801	2,426	3,303	3,000	5,000	5,000	2,000	67%
Sludge Charge	55,620	67,755	73,530	55,000	80,000	80,000	25,000	45%
Non Compliance Fines	450	2,558	2,050	1,000	2,000	2,000	1,000	100%
Pretreatment Monitoring Fee	80,784	75,240	77,616	75,000	80,000	80,000	5,000	7%
Charges on Past Due Accounts	147,716	123,055	80,244	120,000	120,000	120,000	0	0%
Oil and Grease Fees	21,275	21,233	21,466	20,000	21,500	21,500	1,500	8%
Sales Other Funds	29,651	36,001	33,647	30,000	30,000	30,000	0	0%
Water Capacity Fee	82,018	164,035	164,035	160,000	164,035	164,035	4,035	3%
Sale of Capital Assets	48,172	56,411	0	280,000	0	0	-280,000	-100%
Sale of Non-Capital Assets	641	11,009	0	0	0	0	0	#DIV/0!
Special Assessments	0	-42	46,992	0	0	0	0	#DIV/0!
After Hours	8,675	5,950	2,625	5,000	2,500	2,500	-2,500	-50%
NSF Charges	7,125	6,125	6,400	5,500	5,500	5,500	0	0%
Miscellaneous	5,187	5,704	9,084	5,000	7,500	7,500	2,500	50%
Customer Incentive	-10,720	-36,610	0	0	0	0	0	#DIV/0!
Installment Purchase Proceeds	0	0	0	0	332,300	332,300	332,300	#DIV/0!
Revolving Loan Proceeds	0	0	0	3,000,000	0	0	-3,000,000	-100%
Bond Proceeds - WTP	0	0	0	10,000,000	0	0	-10,000,000	-100%
Bond Proceeds Series 2010A	0	25,095,000	0	0	0	0	0	#DIV/0!
Bond Premium 2019	0	5,564,280	0	0	0	0	0	#DIV/0!
Contribution from Other Agencies	500,000	0	0	0	0	0	0	#DIV/0!
Insurance Proceeds	0	1,677	0	0	0	0	0	#DIV/0!
Rental Income	74,476	80,624	81,839	80,000	80,000	80,000	0	0%
<b>Total Other Revenue</b>	<b>1,229,538</b>	<b>31,462,461</b>	<b>791,560</b>	<b>14,018,100</b>	<b>1,143,335</b>	<b>1,143,335</b>	<b>-12,874,765</b>	<b>-92%</b>
FEMA Proceeds-Federal	0	254,199	222,029	0	0	0	0	#DIV/0!
CARES - Federal	0	0	19,983	33,475	0	0	-33,475	-100%
FEMA Proceeds-State	6,888	84,733	74,010	0	0	0	0	#DIV/0!
Build American Bonds Rebate	878,153	820,153	31,820	0	0	0	0	#DIV/0!
<b>Total Intergovernmental</b>	<b>885,041</b>	<b>1,159,085</b>	<b>347,841</b>	<b>33,475</b>	<b>0</b>	<b>0</b>	<b>-33,475</b>	<b>-100%</b>
<b>SUB-TOTAL UTILITY FUND</b>	<b>23,248,469</b>	<b>53,288,628</b>	<b>21,130,024</b>	<b>34,492,905</b>	<b>22,445,841</b>	<b>22,445,841</b>	<b>-12,047,064</b>	<b>-35%</b>
Retained Earnings	0	0	0	966,935	-261,166	38,834	-928,101	-96%
Transfer In-Capital Project	558,712	10,000,000	0	5,464,903	0	0	-5,464,903	-100%
<b>TOTAL UTILITY FUND</b>	<b>23,807,181</b>	<b>63,288,628</b>	<b>21,130,024</b>	<b>40,924,743</b>	<b>22,184,675</b>	<b>22,484,675</b>	<b>-18,440,068</b>	<b>-45%</b>

**UTILITY FUND EXPENSES**

<b>DEPARTMENT</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
<b>Debt Service</b>	<b>5,945,354</b>	<b>35,368,340</b>	<b>4,771,773</b>	<b>4,354,144</b>	<b>4,351,159</b>	<b>4,521,159</b>	<b>167,015</b>	<b>4%</b>
UF Contributions	734,755	8,892,298	7,530,296	1,366,581	260,800	214,874	-1,151,707	-84%
<b>Other</b>	<b>734,755</b>	<b>8,892,298</b>	<b>7,530,296</b>	<b>1,366,581</b>	<b>260,800</b>	<b>214,874</b>	<b>-1,151,707</b>	<b>-84%</b>
Warehouse	306,627	322,409	315,538	346,111	366,392	352,664	6,553	2%
Less Warehouse Charges	-189,310	-189,733	-209,422	-205,000	0	-208,000	-3,000	1%
UF Administration	2,198,771	2,334,203	2,336,975	2,821,810	2,564,565	2,846,553	24,743	1%
Engineering	686,533	719,015	952,044	1,039,382	1,065,588	1,223,458	184,076	18%
UF Public Works Administration	545,891	581,877	560,902	585,141	528,052	603,624	18,483	3%
Utility Maintenance	0	0	0	0	1,135,022	1,117,917	1,117,917	#DIV/0!
Water Filtration	2,375,218	2,400,838	2,567,977	3,137,563	2,392,391	2,433,107	-704,456	-22%
Water Reclamation	1,978,101	2,537,012	2,543,008	2,968,429	2,676,865	2,507,491	-460,938	-16%
Distribution & Collection	5,237,447	5,699,050	5,886,893	6,596,461	6,580,616	6,191,828	-404,633	-6%
Water Capital Imp.	649,510	1,259,782	670,695	13,668,608	16,450,000	150,000	-13,518,608	-99%
Sewer Capital Imp.	367,313	1,870,869	1,541,969	4,245,513	4,130,000	530,000	-3,715,513	-88%
<b>Public Utilities</b>	<b>14,156,100</b>	<b>17,535,323</b>	<b>17,166,580</b>	<b>35,204,018</b>	<b>37,889,491</b>	<b>17,748,642</b>	<b>-17,455,376</b>	<b>-50%</b>
<b>TOTAL UTILITY FUND</b>	<b>20,836,210</b>	<b>61,795,960</b>	<b>29,468,649</b>	<b>40,924,743</b>	<b>42,501,450</b>	<b>22,484,675</b>	<b>-18,440,068</b>	<b>-45%</b>

**CHATHAM PARK - WASTEWATER TREATMENT PLANT (WWTP) OPERATION**

<b>REVENUE SOURCES</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Transfers In - Utility Fund	0	0	0	30,000	0	0	-30,000	-100%
Receipt - Chatham Park	0	0	0	43,000	158,758	158,758	115,758	269%
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>158,758</b>	<b>158,758</b>	<b>85,758</b>	<b>117%</b>
<b>TOTAL CHATHAM PARK - WWTP OPERATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>158,758</b>	<b>158,758</b>	<b>85,758</b>	<b>117%</b>

**CHATHAM PARK - WASTEWATER TREATMENT PLANT (WWTP) OPERATION**

<b>DEPARTMENT</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Chatham Park WWTP Operation	0	0	0	73,000	0	158,758	85,758	117%
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>0</b>	<b>158,758</b>	<b>85,758</b>	<b>117%</b>
<b>TOTAL CHATHAM PARK - WWTP OPERATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>0</b>	<b>158,758</b>	<b>85,758</b>	<b>117%</b>

**MUNICIPAL SERVICE DISTRICT FUND REVENUE**

<b>REVENUE SOURCES</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Current Year Taxes	56,331	62,490	77,591	75,936	75,234	75,234	-702	-1%
Prior Year Taxes	1,421	458	218	0	0	0	0	#DIV/0!
Motor Vehicle Tax	1,963	2,584	1,947	1,932	2,084	2,084	152	8%
Motor Vehicle Tax - Penalties	40	12	11	0	0	0	0	#DIV/0!
Penalties Less Discounts	274	170	112	0	100	100	100	#DIV/0!
<b>Total Ad Valorem Taxes</b>	<b>60,029</b>	<b>65,714</b>	<b>79,879</b>	<b>77,868</b>	<b>77,418</b>	<b>77,418</b>	<b>-450</b>	<b>-1%</b>
Interest Income	1,387	3,044	1,436	1,700	100	100	-1,600	-94%
<b>Total Investment Income</b>	<b>1,387</b>	<b>3,044</b>	<b>1,436</b>	<b>1,700</b>	<b>100</b>	<b>100</b>	<b>-1,600</b>	<b>-94%</b>
Contribution - Other	0	0	0	5,000	0	0	-5,000	-100%
<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>-5,000</b>	<b>-100%</b>
<b>SUB-TOTAL MUNICIPAL SERVICE DISTRICT FUND</b>	<b>61,417</b>	<b>68,758</b>	<b>81,315</b>	<b>84,568</b>	<b>77,518</b>	<b>77,518</b>	<b>-7,050</b>	<b>-8%</b>
Appropriated Fund Balance	0	0	0	20,349	11,290	11,290	-9,059	-45%
Contribution From General Fund	55,000	54,010	60,090	58,487	74,492	74,492	16,005	27%
<b>TOTAL MUNICIPAL SERVICE DISTRICT FUND</b>	<b>116,417</b>	<b>122,768</b>	<b>141,405</b>	<b>163,404</b>	<b>163,300</b>	<b>163,300</b>	<b>-104</b>	<b>0%</b>

**MUNICIPAL SERVICE DISTRICT FUND EXPENDITURES**

<b>DEPARTMENT</b>	<b>FY 17-18 ACTUAL</b>	<b>FY 18-19 ACTUAL</b>	<b>FY 19-20 ACTUAL</b>	<b>FY 20-21 BUDGET</b>	<b>FY 21-22 REQUESTED</b>	<b>FY 21-22 APPROVED</b>	<b>VARIANCE 21 BUD./22 APP.</b>	<b>% CHG.</b>
Municipal Service District	110,231	117,019	106,848	163,404	178,330	163,300	-104	0%
<b>Total Other</b>	<b>110,231</b>	<b>117,019</b>	<b>106,848</b>	<b>163,404</b>	<b>178,330</b>	<b>163,300</b>	<b>-104</b>	<b>0%</b>
<b>TOTAL MUNICIPAL SERVICE DISTRICT FUND</b>	<b>110,231</b>	<b>117,019</b>	<b>106,848</b>	<b>163,404</b>	<b>178,330</b>	<b>163,300</b>	<b>-104</b>	<b>0%</b>

## Staffing Comparison - Headcount

Department	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved
Governing Body - Elected	9	9	9	9	9
Administration	4	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	2.5	2.5	2.5	2.5
Fleet Maintenance	5.5	5.5	5.5	5.5	5.5
Horticulture	6	6	6	6	6
<b>TOTAL GENERAL GOVERNMENT</b>	<b>47</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
Police	110	110	110	111	111
Fire	54	54	54	54	54
Inspections	7	7	7	8	8
<b>TOTAL PUBLIC SAFETY</b>	<b>171</b>	<b>171</b>	<b>171</b>	<b>173</b>	<b>173</b>
Street	17.5	17.5	17.5	17.5	17.5
<b>TOTAL TRANSPORTATION</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>
Solid Waste	18.5	18.5	18.5	18.5	18.5
<b>TOTAL SANITATION</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>
Community Development	10	10	11	11	12
Code Enforcement	4	4	4	4	4
Planning/HPC	1	1	1	1	1
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>17</b>
Parks	0	4	4	4	4
Golf	6	6	6	6	6
<b>TOTAL CULTURAL AND RECREATION</b>	<b>6</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>TOTAL GENERAL FUND</b>	<b>275</b>	<b>278</b>	<b>279</b>	<b>281</b>	<b>282</b>

Includes permanent part-time position(s)

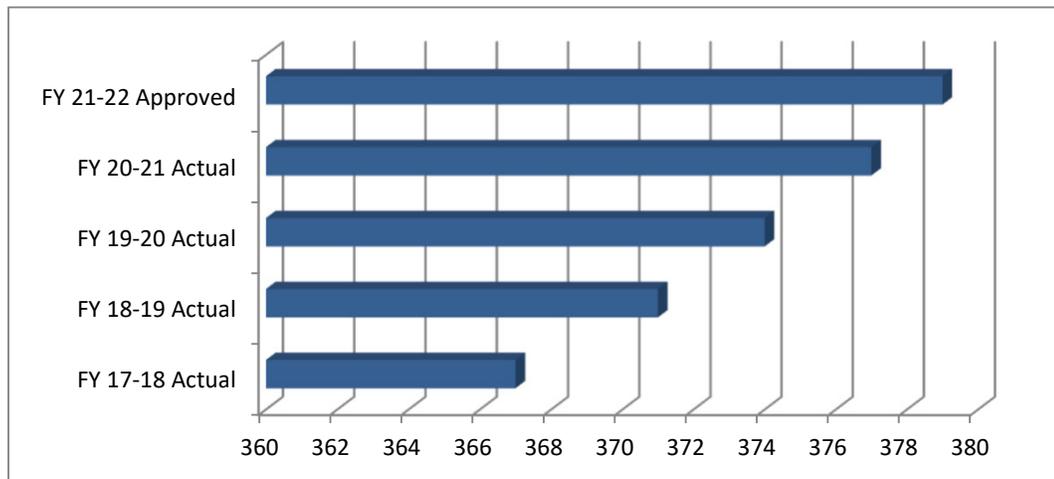
Includes frozen position(s)

## Staffing Comparison - Headcount

Department	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Approved
Warehouse	1	1	1	1	1
UF Administration	11	12	12	12	12
Engineering	10	11	12	12	13
Public Works Administration	6	5	5	5	5
Utility Maintenance	0	0	0	0	6
Distribution and Collection	40	40	41	41	38
Water Filtration	11	11	11	12	11
Water Reclamation	13	13	13	13	11
<b>TOTAL PUBLIC UTILITIES</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>96</b>	<b>97</b>
<b>TOTAL UTILITY FUND</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>96</b>	<b>97</b>
<b>TOTAL ENTERPRISE FUND</b>	<b>92</b>	<b>93</b>	<b>95</b>	<b>96</b>	<b>97</b>
<b>GRAND TOTAL</b>	<b>367</b>	<b>371</b>	<b>374</b>	<b>377</b>	<b>379</b>

Includes permanent part-time position

Includes frozen position(s)



Full Time Employees (FTE) added in FY 21-22 include a planner and a building inspector in the General Fund. The actual count is only increased by one as the building inspector was a previously frozen position. These new positions relate to the strategic goals of Master Planning and Zoning referenced on page 14.

A new constructor inspector position is included in FY 21-22 in the Utility Fund. This new position relates to the strategic goals of Utilities referenced on page 14.

## FY 2021-2022 GENERAL FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
1	1	Fire Proof File Cabinet	Governing Body		4,700	4,700
		<b>Total Governing Body</b>		-	<b>4,700</b>	<b>4,700</b>
1	1	Email Server	Information Technology	17,000		17,000
1	2	Rip/Run Server	Information Technology	8,000		8,000
		<b>Total Information Technology</b>		<b>25,000</b>	-	<b>25,000</b>
1	1	1/2 Ton Truck	Community Development		27,100	27,100
		<b>Total Community Development</b>		-	<b>27,100</b>	<b>27,100</b>
	1	Improvements to Amphitheater	Public Building	50,000		50,000
1	2	Rock/Salt Shed	Public Building	253,000		-
1	3	1 Ton Utility Truck - Unit 30	Public Building	45,300		-
1	4	Sedan - Unit 41	Public Building	18,710		-
		<b>Total Public Building</b>		<b>367,010</b>	-	<b>50,000</b>
1	1	1 Ton Utility Truck - Unit 28	Fleet Maintenance	43,685		43,685
1	2	Minivan - Unit 23	Fleet Maintenance	24,673		-
1	3	Midsized Sedan - Unit 22	Fleet Maintenance	18,896		-
1	4	1/2 Ton Truck - Unit 24	Fleet Maintenance	24,000		-
1	5	1/2 Ton Truck - Unit 25	Fleet Maintenance	24,000		-
1	6	Midsized Sedan - Unit 21	Fleet Maintenance	18,896		-
		<b>Total Fleet</b>		<b>154,150</b>	-	<b>43,685</b>
1	1	3/4 Ton Truck - Unit 47 (fund 1/2 ton truck)	Horticulture	29,375		26,000
1	2	Zero Turn Mower - Unit 44	Horticulture	13,955		-
1	3	3/4 Ton Truck - Unit 35	Horticulture	29,375		-
1	4	3/4 Ton Truck - Unit 34	Horticulture	29,375		-
1	5	3/4 Ton Truck - Unit 40	Horticulture	37,375		-
1	6	3/4 Ton Truck - Unit 37	Horticulture	37,375		-
1	7	1/2 Ton Truck - Unit 45	Horticulture	26,375		-
1	8	Zero Turn Mower - Unit 43	Horticulture	13,955		-
1	9	Zero Turn Mower - Unit 32	Horticulture	11,000		-
		<b>Total Horticulture</b>		<b>228,160</b>	-	<b>26,000</b>
4	1	Mobile Data Terminals	Police	19,127		19,127
2	2	Investigative Vehicles	Police	57,299		57,299
1	1	Texting Server	Police - E-911	7,000		7,000
2	2	Replacement of Recording Systems at the E911 Primary and Backup Centers	Police - E-911	92,800		92,800
		<b>Total Police</b>		<b>176,226</b>	-	<b>176,226</b>
2	1	Panasonic Toughbooks	Fire	5,200		5,200
1	2	SCBA Air Compressor	Fire	61,360		61,360
1	4	Aerial Platform	Fire	1,600,000		-
1	5	Brush Truck	Fire	150,000		-
	6	Concrete at Central Fire Station	Fire	98,000		-
	3	Design of Fire Station # 4	Fire		395,753	395,753
		<b>Total Fire</b>		<b>1,914,560</b>	<b>395,753</b>	<b>462,313</b>
1	1	1/2 Ton Truck - Unit 84	Code Enforcement	27,100		27,100
		<b>Total Code Enforcement</b>		<b>27,100</b>	-	<b>27,100</b>
1	1	Wayfinding Signage	Planning/HPC		35,000	35,000
1	2	Bike Lanes	Planning/HPC		25,000	-
1	3	Wilrik Pedestrian Alley	Planning/HPC		50,000	-
		<b>Total Planning / HPC</b>		-	<b>110,000</b>	<b>35,000</b>
1	1	Bucket Truck - Unit 307 (Installment Purchase)	Street	115,000		115,000
1	2	Flusher/Water Truck - Unit 305 (Installment Purchase)	Street	82,300		82,300
1	3	Midsized Sedan - Unit 301	Street	18,896		-

## FY 2021-2022 GENERAL FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
1	4	Dump Truck - Unit 303 (Installment Purchase)	Street	121,200		121,200
1	5	Snow Plow - Unit 325sp	Street	9,842		-
1	6	Backhoe - Unit 309 (Installment Purchase)	Street	115,000		115,000
1	7	1 Ton Utility Truck - Unit 302	Street	43,685		43,685
1	8	1/2 Ton Truck - Unit 317	Street	26,000		-
1	9	Backhoe - Unit 318 (Installment Purchase)	Street	115,000		115,000
1	10	Salt Spreader - Unit 319	Street	18,404		18,404
1	11	1 Ton Utility Truck - Unit 313	Street	43,685		-
1	12	1/2 Ton Truck - Unit 321	Street	26,000		-
1	13	1/2 Ton Truck - Unit 306	Street	26,000		-
		<b>Total Street</b>		<b>761,012</b>	<b>-</b>	<b>610,589</b>
	1	Street Rehabilitation	Street Capital	575,000		575,000
	2	Sidewalk Replacement, Curb & Gutter, and Catch Basin Repair	Street Capital	100,000		100,000
	3	Broadway Road Widening (U3830)	Street Capital		310,000	310,000
	4	Carthage Street Road Diet	Street Capital		89,000	89,000
	5	Fields Drive Sidewalks	Street Capital		34,000	34,000
	6	Woodland Avenue Sidewalks	Street Capital		28,000	28,000
		<b>Total Street Capital</b>		<b>675,000</b>	<b>461,000</b>	<b>1,136,000</b>
1	1	Tractor w/ side and rear mowers - Unit 361, 361-1, and 361-2 (Installment Purchase)	Solid Waste	100,909		100,909
1	2	1/2 Ton 4 Door Truck - Unit 363	Solid Waste	34,150		-
1	3	Leaf Vac - Unit 378 (Installment Purchase)	Solid Waste	210,600		210,600
1	4	Passenger Car - Unit 351	Solid Waste	18,710		-
1	5	Leaf Vac - Unit 375 (Installment Purchase)	Solid Waste	210,600		210,600
1	6	Mower - Unit 364	Solid Waste	13,955		-
1	7	Tractor and Rear Mower- Units 359 and 359-1	Solid Waste	60,592		60,592
1	8	Tractor - Unit 362	Solid Waste	50,600		-
1	9	Tractor - Unit 373 (Installment Purchase)	Solid Waste	152,133		152,133
1	10	Tractor and Rear Mower- Unit 368	Solid Waste	71,787		-
1	11	Trailer (Inmate Porta John) - Unit 365	Solid Waste	23,500		-
1	12	Flat Dump Truck w/ Water Tank - Unit 357 (Installment Purchase)	Solid Waste	121,800		121,800
1	13	Flat Dump Truck - Unit 353 (Installment Purchase)	Solid Waste	123,100		123,100
1	14	1/2 Ton Truck - Unit 352	Solid Waste	26,150		-
1	15	3/4 Ton 4x4 Truck - Unit 374	Solid Waste	33,150		-
1	16	1/2 Ton 4x4 Truck - Unit 382	Solid Waste	29,150		-
1	17	Rubber Tire Loader - Unit 376	Solid Waste	195,797		-
		<b>Total Solid Waste</b>		<b>1,476,683</b>	<b>-</b>	<b>979,734</b>
1	1	1/2 Ton Truck	Parks		27,050	26,000
1	2	Pocket Park Plan Surface Replacement	Parks	200,000		-
1	3	Crossover Vehicle - Unit 401	Parks	16,910		-
1	4	1/2 Ton Truck - Unit 402	Parks	27,050		-
1	5	1/2 Ton Truck - Unit 403	Parks	27,050		-
		<b>Total Parks</b>		<b>271,010</b>	<b>27,050</b>	<b>26,000</b>
		<b>SUBTOTAL GENERAL FUND</b>		<b>6,075,911</b>	<b>1,025,603</b>	<b>3,629,447</b>
		<b>LESS ITEMS PAID WITH E911 FUNDS</b>				<b>(99,800)</b>
		<b>LESS STREET PAVING</b>				<b>(575,000)</b>
		<b>TOTAL GENERAL FUND CAPITAL</b>				<b>2,954,647</b>

## FY 2021-2022 UTILITY FUND CAPITAL OUTLAY

QTY	PRIORITY BY DEPT	ITEM	DEPARTMENT	REQUESTED		APPROVED
				REPLACE	NEW	
1	1	1/2 Ton Truck - Unit 33	Warehouse	26,150		-
		<b>Total Warehouse</b>		<b>26,150</b>	-	-
1	1	1/2 Ton Truck	Engineering		25,170	25,170
1	2	Panasonic Toughbook	Engineering	3,175		3,175
1	3	Cable Locator	Engineering		4,900	4,900
		<b>Total Engineering</b>		<b>3,175</b>	<b>30,070</b>	<b>33,245</b>
1	1	Water Bath	Water Filtration	3,000		-
1	2	1/2 Ton Truck - Unit 72	Water Filtration	24,000		-
		<b>Total Water Filtration</b>		<b>27,000</b>	-	-
1	1	Chevrolet Equinox	Utility Maintenance		21,200	21,200
3	4	Wilo Basin Pump 1B, 2A, and 2B	Utility Maintenance	28,404		28,404
	5	Pole Top Fixtures	Utility Maintenance	38,375		-
1	2	1/2 Ton 4x4 Truck - Unit 75	Utility Maintenance	30,050		-
1	3	1/2 Ton 4x4 Truck - Unit 53	Utility Maintenance	30,050		-
		<b>Total Utility Maintenance</b>		<b>126,879</b>	<b>21,200</b>	<b>49,604</b>
	5	Road repairs to Water Reclamation Facility	Water Reclamation		80,000	-
1	1	1/2 Ton 4x4 Truck - Unit 54	Water Reclamation	27,000		-
1	2	Midsized Sedan - Unit 51	Water Reclamation	24,500		-
1	3	1/2 Ton 4x4 Truck - Unit 53	Water Reclamation	27,000		-
1	4	Moisture Balance	Water Reclamation	4,000		-
		<b>Total Water Reclamation</b>		<b>82,500</b>	<b>80,000</b>	-
1	1	Health/Wellness Fitness Equipment	Distribution & Collection	22,000		22,000
9	2	Meter Reader Handheld Data Collector	Distribution & Collection	52,232		52,232
1	3	1/2 Ton Truck - Unit 627	Distribution & Collection	26,200		26,200
1	4	1/2 Ton Truck - Unit 606	Distribution & Collection	26,200		26,200
1	5	1/2 Ton Truck - Unit 607	Distribution & Collection	26,200		-
1	6	1/2 Ton Truck - Unit 654	Distribution & Collection	26,200		-
1	7	1/2 Ton Truck - Unit 628	Distribution & Collection	26,200		-
1	8	1 Ton Utility Truck - Unit 614	Distribution & Collection	47,000		-
1	9	1 Ton Utility Truck - Unit 615	Distribution & Collection	47,000		-
1	10	1 Ton Utility Truck - Unit 603	Distribution & Collection	47,000		-
1	11	Excavator - Unit 626 (Installment Purchase)	Distribution & Collection	98,800		98,800
1	12	Backhoe - Unit 640 (Installment Purchase)	Distribution & Collection	110,000		110,000
1	13	1/2 Ton Truck - Unit 632	Distribution & Collection	26,200		-
1	14	Air Compressor - Unit 636	Distribution & Collection	19,495		-
1	15	Rocky Top TV Trailer - Unit 673	Distribution & Collection	87,045		-
1	16	Aquaflow Bulk Water System	Distribution & Collection	26,990		-
1	17	1/2 Ton Truck - Unit 600	Distribution & Collection	26,200		-
1	18	2 Ton Dump Truck w/ Flat Bed - Unit 616 (Installment Purchase)	Distribution & Collection	123,500		123,500
1	19	1/2 Ton Truck - Unit 620	Distribution & Collection	26,200		-
1	20	1 Ton Utility Truck - Unit 635	Distribution & Collection	47,000		-
1	21	1/2 Ton Truck - Unit 619	Distribution & Collection	26,200		-
1	22	1/2 Ton 4x4 Truck - Unit 655	Distribution & Collection	33,200		-
1	23	1/2 Ton Truck - Unit 646	Distribution & Collection	26,200		-
1	24	1/2 Ton Truck - Unit 605	Distribution & Collection	26,200		-
1	25	1/2 Ton Truck - Unit 625	Distribution & Collection	26,200		-
1	26	Passenger Car - Unit 601	Distribution & Collection	18,689		-
		<b>Total Distribution &amp; Collection</b>		<b>1,094,351</b>	-	<b>458,932</b>
		Wastewater System Rehabilitation	Sewer Capital Improvements	700,000		100,000
		Chatham Street Area Sewer Rehab	Sewer Capital Improvements		1,500,000	-
		Blowers at the Water Reclamation Facility	Sewer Capital Improvements		2,000,000	-
		System Wide Sewer Needs Study	Sewer Capital Improvements		500,000	300,000
		Fiber to the Water Reclamation Facility - Internet and Phone	Sewer Capital Improvements		80,000	80,000
		Land acquisition for additional disposal site	Sewer Capital Improvements		50,000	50,000
		<b>Total Sewer Capital Improvements</b>		<b>700,000</b>	<b>4,130,000</b>	<b>530,000</b>
		Automatic Metering Infrastructure Engineering	Water Capital Improvements		700,000	-
		System Wide Water Needs Study	Water Capital Improvements		500,000	-
		Waterline relocates for NCDOT maintenance activities	Water Capital Improvements		100,000	-
		Water System Rehabilitation	Water Capital Improvements	600,000		100,000
		Land Acquisition for Additional Disposal Site	Water Capital Improvements		50,000	50,000
		<b>Total Water Capital Improvements</b>		<b>600,000</b>	<b>1,350,000</b>	<b>150,000</b>
		<b>TOTAL UTILITY FUND</b>		<b>2,660,055</b>	<b>5,611,270</b>	<b>1,221,781</b>

## 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, 2020 is as shown in the following table.

Assessed Valuations	<u>\$ 2,874,468,000</u>
Debt limit 8% of assessed valuations	229,957,440
Amount of debt applicable to debt limit	46,745,000
Outstanding debt not evidenced by bonds:	
Notes	12,710,354
Installment purchase contracts	3,178,703
Capital leases	-
Annexation liability for fire protection	-
	<u>62,634,057</u>
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	<u>38,595,000</u>
Net Debt	<u>24,039,057</u>
<b>LEGAL DEBT MARGIN</b>	<b><u>\$ 205,918,383</u></b>

The City of Sanford's total net debt decreased by \$4,251,747 during fiscal year 2019-2020. The key factors in this decrease was the annual debt service payments for revenue bonds and notes payable in the utility fund and the annual debt service payment for installment purchase contracts in the general fund. The City's current bond ratings are as follows:

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

<sup>1</sup> 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.

In order to fund planned capital improvements, this budget includes a 12-percent rate increase for water service and a 6-percent rate increase for wastewater services. It is important for the City to maintain a strong bond rating, adequate reserves, and debt coverage necessary to meet our obligations.

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay \$38,595,000 in enterprise system revenue bonds issued in June 2019. Proceeds from the bonds provided financing for the completion of various water and sewer projects and to advance refund \$29,005,000 of the 2010 revenue bonds as detailed below. The bonds are payable solely from water and sewer customer net revenues and are payable through 2045. The total principal and interest remaining to be paid on the bonds is \$55,143,450. Interest payments for the current year totaled \$1,609,500 with no principal payments.

Advanced Refunding

On June 1, 2019 the City issued \$30,184,726 of advanced refunding revenue bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust to be used for all future debt service payments of \$29,005,000 of existing revenue bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the utilities activity column of the statement of net position. The preacquisition price exceeded the net carrying amount of the old debt by \$1,179,726. In addition, there was an unamortized bond premium on the existing debt of \$870,602. The net difference of these amounts, \$309,124 is being netted against the net debt as a deferred outflow of resources. This will be amortized over the life of the existing bonds through fiscal year 2035. This advance refunding was undertaken to reduce total debt service payments over the next 16 year by \$2,708,578 and resulted in an economic gain of \$2,189,636.

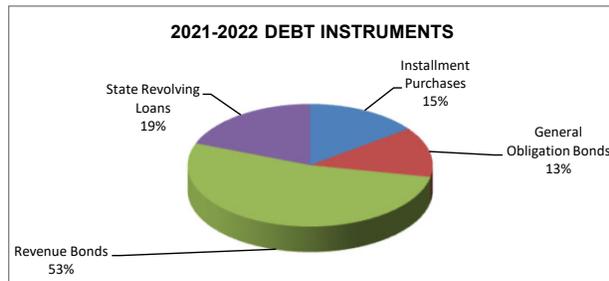
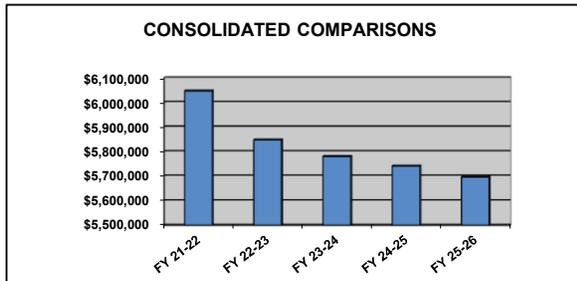
The debt service coverage ratio calculation for the year ended June 30, 2020 is as follows:

Operating revenues	\$ 20,850,129
Operating expenses	<u>(22,368,621)</u>
Operating income	(1,518,492)
Non-operating revenues (expenses)	<u>(1,643,415)</u>
Income before transfers and capital contributions	(3,161,907)
Adjustments:	
Depreciation and amortization expense (net)	5,497,921
Interest expense	2,007,811
Increase in other post-employment benefits	<u>3,715,087</u>
Income available for debt service	<u>\$ 8,058,912</u>
Parity debt service (Revenue bonds only)	\$ 3,572,625
Parity debt service coverage ratio	2.26
G.O., Subordinate, and all other indebtedness	<u>1,164,978</u>
Total debt service**	<u>\$ 4,737,603</u>

Total debt service coverage ratio 1.70

**SCHEDULE OF DEBT SERVICE**

DESCRIPTIONS	FY 21-22 REQ.	FY 22-23 REQ.	FY 23-24 REQ.	FY 24-25 REQ.	FY 25-26 REQ.	FY 26-39 REQ.	TOTAL
<b>Installment Purchases</b>							
Street Resurfacing; dated 7/12/2012; 2.09% interest; BB&T; 10 years outstanding \$129,857.57	\$ 105,521	\$ 26,381	\$ -	\$ -	\$ -	\$ -	\$ 131,902
Street Resurfacing; dated 01/17/18 2.28% interest; Regions; 10 years outstanding \$736,842.10	121,464	119,064	116,664	114,264	111,864	216,527	799,847
Streetscape; dated 01/17/18 2.28% interest; Regions; 10 years outstanding \$1,842,105.25	303,658	297,658	291,658	285,658	279,658	541,316	1,999,606
City Hall & Public Works Building Repairs dated 06/16/21; 2.18% interest; Truist; 15 years; outstanding \$1,165,908.56	98,666	101,314	99,611	97,912	96,213	868,630	\$1,362,346
	<b>\$ 629,309</b>	<b>\$ 544,417</b>	<b>\$ 507,933</b>	<b>\$ 497,834</b>	<b>\$ 487,735</b>	<b>\$ 1,626,473</b>	<b>\$ 4,293,701</b>
<b>General Obligation Bonds</b>							
Streetscape and sidewalk GO Bonds Series 2015; 2/10/15; 2.545749% interest; outstanding \$5,800,000.00	637,500	619,500	601,500	578,500	560,700	4,040,600	7,038,300
Parks & Recreation, Series 2019 06/04/2019 All in TIC 2.446651% outstanding \$1,800,000.00	164,000	160,000	156,000	152,000	148,000	1,587,000	2,367,000
	<b>\$ 801,500</b>	<b>\$ 779,500</b>	<b>\$ 757,500</b>	<b>\$ 730,500</b>	<b>\$ 708,700</b>	<b>\$ 5,627,600</b>	<b>\$ 9,405,300</b>
<b>Revenue Bonds</b>							
Enterprise Bonds Series; 2019; issued 05/29/19; 3.13% interest; outstanding \$37,070,000.00	3,188,750	3,188,750	3,184,750	3,186,750	3,179,250	36,025,200	51,953,450
	<b>\$ 3,188,750</b>	<b>\$ 3,188,750</b>	<b>\$ 3,184,750</b>	<b>\$ 3,186,750</b>	<b>\$ 3,179,250</b>	<b>\$ 36,025,200</b>	<b>\$ 51,953,450</b>
<b>Installment Purchases</b>							
Water & Sewer Reimbursement - Forge dated 06/16/21; 2.18% interest; Truist; 15 years; outstanding \$3,158,091.44	267,256	274,419	269,816	265,213	260,610	2,352,852	3,690,166
	<b>\$ 267,256</b>	<b>\$ 274,419</b>	<b>\$ 269,816</b>	<b>\$ 265,213</b>	<b>\$ 260,610</b>	<b>\$ 2,352,852</b>	<b>\$ 3,690,166</b>
<b>State Revolving Loans</b>							
Water Imp.; 2.6% interest; issued 11/1/00; due annually to 2022; outstanding \$97,500.00	100,035	-	-	-	-	-	100,035
Water Treatment Plant; 0% interest; issued 1/29/10; due annually to 2030; outstanding \$406,612.35	45,180	45,180	45,180	45,180	45,180	180,717	406,617
WWTP SRF Loan; 2.22% interest; issued 10/4/2010; 20 years; outstanding \$11,314,267.18	1,014,695	1,014,695	1,014,695	1,014,695	1,014,695	8,050,529	13,124,004
	<b>\$ 1,159,910</b>	<b>\$ 1,059,875</b>	<b>\$ 1,059,875</b>	<b>\$ 1,059,875</b>	<b>\$ 1,059,875</b>	<b>\$ 8,231,246</b>	<b>\$ 13,630,656</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 6,046,725</b>	<b>\$ 5,846,961</b>	<b>\$ 5,779,874</b>	<b>\$ 5,740,172</b>	<b>\$ 5,696,170</b>	<b>\$ 53,863,371</b>	<b>\$ 82,973,273</b>



Note: Principle and interest included with annual requirements.

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## 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Ad Valorem Taxes	15,494,960	16,261,498	17,100,136	16,904,001	17,928,594	17,928,594
Penalties Less Disc.	45,346	44,846	38,057	43,000	40,000	40,000
Other Taxes	5,637,784	6,457,497	6,993,602	6,483,558	7,560,805	7,560,805
User Charges	529,669	510,090	570,301	507,400	570,500	570,500
Intergovernmental	4,077,094	4,430,473	4,374,177	5,146,676	4,349,054	4,349,054
Other	1,722,238	797,329	763,131	1,944,113	2,096,642	2,096,642
Sales/Service	2,366,621	2,164,977	2,423,495	3,021,430	3,032,410	3,032,410
Investment Income	181,757	344,830	194,165	50,100	15,100	15,100
Permits and Fees	682,409	598,721	1,256,186	574,850	611,400	611,400
Appropriated Fund Balance	0	0	0	2,124,781	363,096	363,096
Fund Balance-Inspections	0	0	0	0	231,045	231,045
Fund Balance-CCEP	0	0	0	0	162,500	162,500
Transfer in Cap.Proj.	2,556,236	2,096,000	0	171,821	0	0
<b>Total</b>	<b>33,294,114</b>	<b>33,706,261</b>	<b>33,713,250</b>	<b>36,971,730</b>	<b>36,961,146</b>	<b>36,961,146</b>

### GRAPHIC REPRESENTATION

**FY 21-22** revenues reflect a decrease of \$10,584 compared to the FY 20-21 budget. Ad valorem tax revenues are projected to increase by \$1,024,593 or six percent compared to prior year due to growth. City Council approved a 2-cent tax increase to \$0.62 per \$100 assessed valuation. This 2-cent tax increase will help offset costs associated with the construction of fire station number four, including the property purchase and design expenses. Other taxes are predicted to increase by \$1,077,247 or seventeen percent compared to prior year. This increase is primarily due to sales tax revenue received as budget amounts were conservative due to the unknown impact of the pandemic. Investment income is expected to decrease by \$35,000, or 70 percent compared to prior year. Sales and service reflects slight increase of \$10,980 compared to prior year. The annual sanitation fee remains at \$310 per household. Other revenue reflects an increase of \$152,529 or eight percent compared to prior year mainly due to an increase in installment purchase proceeds. A motor vehicle fee remains in place at \$30 per vehicle and trailer. User charges and permits and fees are both showing an increase from prior year. Intergovernmental reflects a decrease mainly due to CARES revenue received in prior year. Lee County elected not to renew their contract with the City to provide fire protection in the Clearwater area resulting in \$48,000 less revenue.

**FY 20-21** ad valorem tax reflects a slight decrease from prior year. Tax rates will remain at \$0.60 per \$100 assessed valuation. Other taxes are showing a decrease mainly due to sales tax revenue related to COVID-19 pandemic. Investment income is showing a \$144,065 decrease from prior year. Sales and service reflects an increase as 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 an increase mainly due to installment purchase proceeds. A motor vehicle fee remains in place at \$30 per vehicle and trailer.

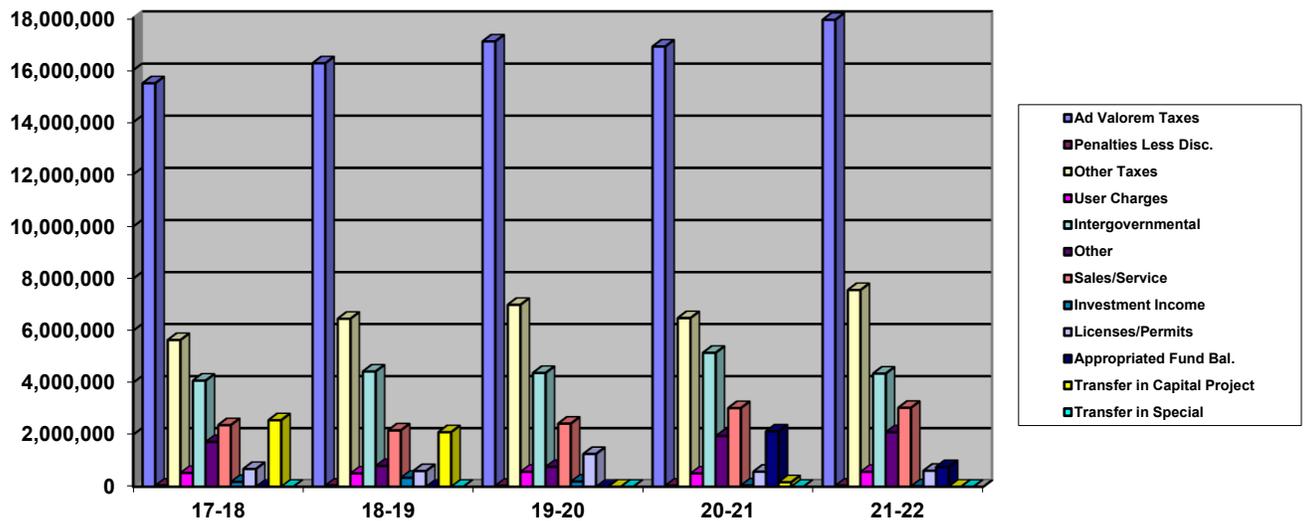
**FY 19-20** ad valorem tax reflects an increase from prior year. Lee County performed property reappraisals in early 2019. Based on the revaluation, Council elected to reduce the tax rate from \$0.62 to \$0.60 per \$100 assessed valuation. This amount is the revenue neutral rate of \$0.598 rounded to the nearest cent. Sales tax revenues are projected to increase due to growth as a result of the FY 18-

## GENERAL FUND REVENUE SUMMARIES (Continued)

19 two cent tax rate increase. This is shown within the other tax revenue source. Sales and service reflects an increase of \$258,518 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.

**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.



**GENERAL FUND**

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

**EXPENDITURE SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	18,766,693	18,979,926	19,401,727	21,154,392	20,311,505	22,249,787
Operating	8,751,323	10,725,341	11,346,900	12,434,919	13,009,035	11,081,912
Capital Outlay	2,020,679	1,126,427	1,992,127	3,382,419	7,948,483	3,629,447
<b>Total</b>	<b>29,538,695</b>	<b>30,831,694</b>	<b>32,740,754</b>	<b>36,971,730</b>	<b>41,269,023</b>	<b>36,961,146</b>
Budgeted Positions	275	278	279	281	282	282

**GRAPHIC REPRESENTATION**

**FY 21-22** personnel cost represent sixty (60%) percent of the total general fund budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, the addition of a new planner position, and the addition of a building inspector position funded for ½ year. The planner position is needed to provide professional expertise while considering the Unified Development Ordinance’s (UDO) new and enhanced requirements during reviews. The building inspector position is necessary to keep pace with the increasing volume of the Inspections Department permits. 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. Operating reflects a decrease of \$1,353,007 mainly due to improvements to City Hall/Service Center and CARES money budgeted in prior year. A contribution is made to Downtown Sanford, Inc. (DSI) in the amount of \$97,600 to fund downtown policing. Contributions are also made for the following: Central Business Tax District, \$74,492; SAGA economic development administration, \$224,937; SAGA economic development incentives, \$219,688; Strategic Services, \$112,528; and Central Carolina Enterprise Park (CCEP) spec building, \$162,500. Community Development includes funds for Unified Development Ordinance (UDO) Phase II re-write, \$100,000 and S3 homelessness project, \$36,410. The police department includes funds for Project Safe Neighborhoods and Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA). This budget also includes \$575,000 for street rehabilitation and \$120,000 for debt payment of rolling stock. Capital is shown at the departmental level.

**FY 20-21** 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 applied 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; however, the city was not approved for this grant. FY 20-21 also includes approximately \$100,000 to purchase uniforms, regulators, masks, and two sets of turnout gear for each of the 9 additional firefighter positions. Budgetarily the funds still remain in FY 20-21 for these 9 firefighter positions and equipment but are not included in FY 21-22. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was approved for employees in November of 2020. 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). This budget also includes \$575,000 for street rehabilitation.

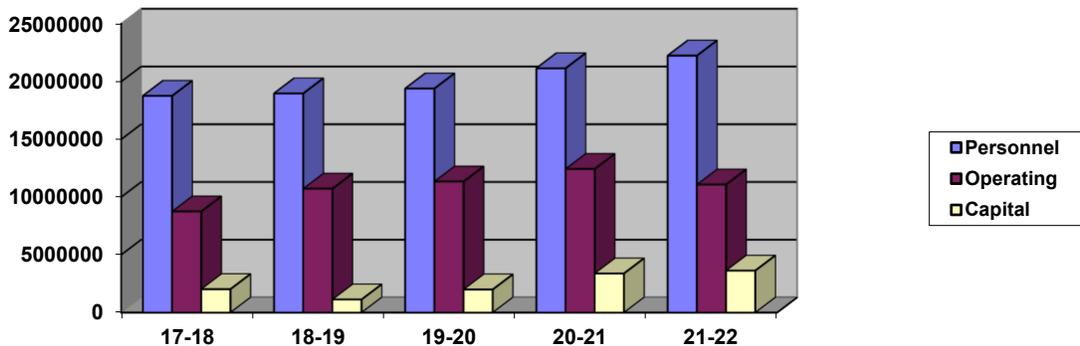
**FY 19-20** personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 10% increase for group health insurance, and the addition of one planner position in the Community Development department. Operating includes a \$162,500 contribution to Central Carolina

**GENERAL FUND EXPENDITURE SUMMARIES (Continued)**

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 (CCEP). 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 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 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.



**GENERAL FUND - UNAUDITED**

	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>BUDGET 21-22</b>
<b>GENERAL FUND</b>					
BEGINNING BALANCE	\$ 9,823,467	\$ 14,228,451	\$ 17,290,537	\$ 18,414,444	\$ 14,849,188
REVENUES					
AD VALOREM TAXES	15,540,306	16,253,181	17,089,953	16,896,001	17,920,594
INTERGOVERNMENTAL	4,077,094	4,943,754	4,972,577	5,146,676	4,349,054
SALES TAX	5,431,167	6,254,472	6,800,515	5,592,821	6,689,436
OTHER	5,689,311	3,937,014	4,791,637	7,039,630	7,245,421
<b>TOTAL</b>	<b>30,737,878</b>	<b>31,388,421</b>	<b>33,654,682</b>	<b>34,675,128</b>	<b>36,204,505</b>
EXPENDITURES					
GENERAL GOVERNMENT	5,296,336	4,950,487	5,234,528	9,320,363	8,124,594
PUBLIC SAFETY	14,809,965	15,025,201	14,821,699	17,366,075	17,194,048
STREETS	3,709,949	2,112,906	3,223,065	3,407,550	4,160,710
DEBT SERVICE	709,500	1,383,178	1,446,491	1,362,543	1,572,142
SANITATION	2,605,076	2,770,664	2,784,800	3,294,215	4,103,665
CULTURAL AND RECREATION	891,573	751,910	1,091,394	1,621,467	1,286,278
COMMUNITY DEV.	1,516,296	1,642,834	1,655,620	2,039,992	2,032,272
<b>TOTAL</b>	<b>29,538,695</b>	<b>28,637,180</b>	<b>30,257,597</b>	<b>38,412,205</b>	<b>38,473,709</b>
TRANSFER TO OTHER FUNDS	361,691	(2,039,809)	(2,358,590)	-	-
IP ISSUANCE	1,000,000				
INSURANCE RECOVERY	-	89,637	52,651	-	-
SALE OF PROPERTY		165,017	32,761		
TRANSFER IN CAPITAL PROJECT	2,556,236	2,096,000	-	171,821	-
ADJUSTMENT	11,256				
<b>ENDING BALANCE</b>	<b>\$ 14,228,451</b>	<b>\$ 17,290,537</b>	<b>\$ 18,414,444</b>	<b>\$ 14,849,188</b>	<b>\$ 12,579,984</b>

Note: FY 17-18 and FY 18-19 reflects reimbursement into the general fund for a capital contribution made to the General Obligation Bond projects in FY 16-17 and is shown within Transfer in Capital Project. The transfer to other funds shown in FY 18-19 and FY 19-20 is mainly for Project Forge site prep and roadway. FY 20-21 reflects expenditures to be paid with fund balance for items such as purchase of new capital and land, contribution to Parks Capital Reserve, upgrade of Depot Amphitheatre, and security enhancements at City Hall. 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	261,624	264,476	273,313	307,531	225,112	300,382
Operating	97,384	86,790	77,402	117,597	100,290	121,421
Capital	0	0	0	0	0	4,700
Subtotal	359,008	351,266	350,715	425,128	325,402	426,503
Less Interfund Reimbursement	(77,368)	(75,239)	(79,789)	(82,424)	0	(83,292)
Total	281,640	276,028	270,926	342,704	325,402	343,211
Budgeted Positions	9	9	9	9	9	9

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) fire proof filing cabinet, \$4,700.

**GRAPHIC REPRESENTATION**

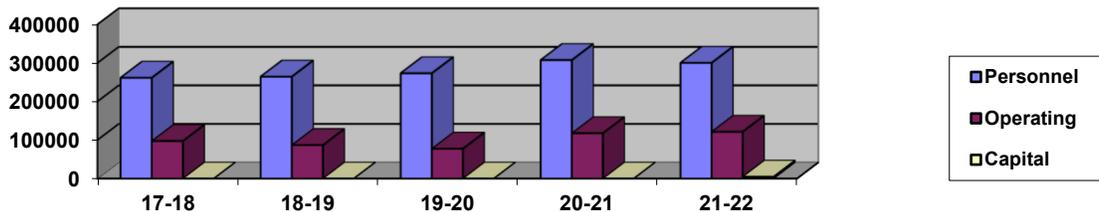
**FY 21-22** appropriations reflect an increase of \$1,375 compared to FY 20-21 budget prior to interfund reimbursements. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating includes funds for Opioid 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.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. 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. Homelessness Project, Opioid Task Force, and National Night Out continue to be funded within this department. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	5
NC League of Municipalities conferences (members attending)	2	0	2
Public Policy meetings	12	12	12
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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	16	16
City Council meetings	26	26	26
Prepare agendas and attend commission meetings	36	36	36
Adopted city ordinances and resolutions	145	101	125
Prepare applications for Boards and Commissions appointments	26	26	26
Sister City meetings	12	6	6
Joint Interlocal Committee meetings	4	4	4
Triangle J. Council (Virtual)	12	12	12
Public Policy meetings	12	12	12
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%
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**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	370,256	430,094	460,129	479,222	430,367	496,868
Operating	34,680	27,649	25,577	34,655	41,280	39,908
Capital	0	0	0	0	0	0
Subtotal	404,936	457,743	485,706	513,877	471,647	536,776
Less Interfund Reimbursement	(98,604)	(101,826)	(125,996)	(148,004)	0	(158,327)
Total	306,332	355,917	359,710	365,873	471,647	378,449
Budgeted Positions	4	4	4	4	4	4

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

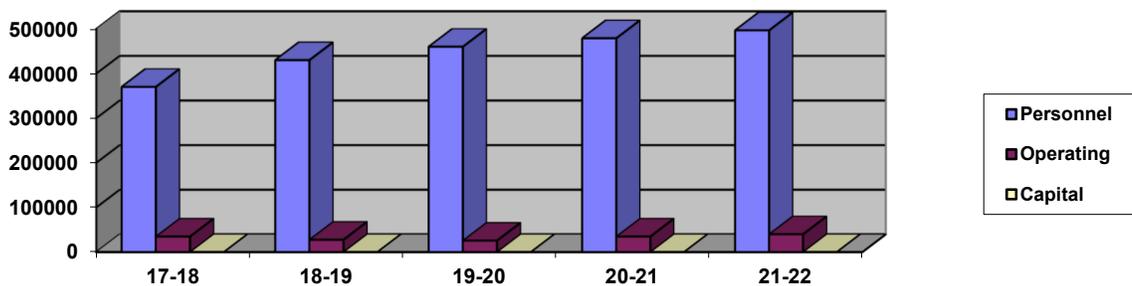
**FY 21-22** appropriations reflect an increase of \$22,899 or four percent (4%) compared to FY 20-21 budget prior to interfund reimbursements. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating increase is related to replacement of computers, iPad, and scanner.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	255,311	268,162	279,364	288,643	259,797	299,008
Operating	70,504	80,718	61,432	81,893	79,095	75,363
Capital	0	0	0	0	0	0
Subtotal	325,815	348,880	340,796	370,536	338,892	374,371
Less Interfund Reimbursement	(66,998)	(68,561)	(72,412)	(81,864)	(81,864)	(80,937)
Total	258,817	280,319	268,384	288,672	257,028	293,434
Budgeted Positions	4	4	4	4	4	4

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

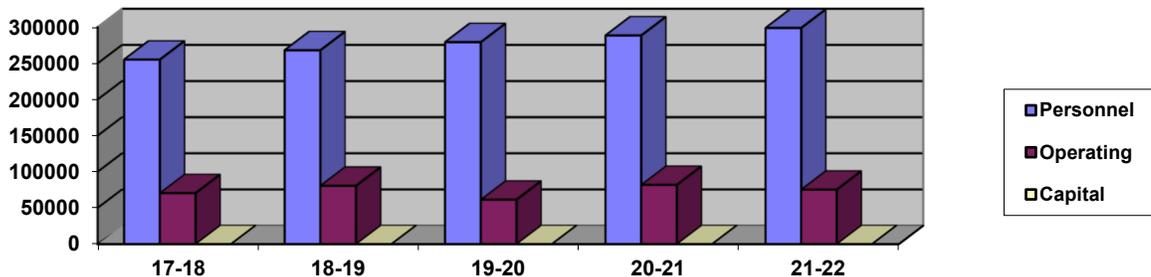
**FY 21-22** appropriations reflect an increase of \$3,835 or one percent (1%) compared to FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. One vacant receptionist position remains frozen resulting in a savings of approximately \$46,000. No significant changes within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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 Recipients (calendar year)	59	46	42
Wellness Program / Lunch-n-Learn sessions	13	6	6
Employee Relations Activities	4	2	2
Formal Benefit Meetings	2	1	1

**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	27	27	24
Personnel hired – temporary	5	4	4
Personnel changes – promotions	31	20	18
Personnel changes – promotions / transfers	4	4	2
Personnel changes – demotions	1	2	0
Personnel separated – all personnel	24	22	24
Personnel separated – excluding retirees	17	16	10
Turnover rate – all personnel	7.16%	6.56%	7.16%
Turnover rate – excluding retirees	5.08%	4.77%	2.98%

**HUMAN RESOURCES**

Performance Measures	19-20 Actual	20-21 Projected	21-22 Projected
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**Goal:** To ensure that the city remains compliant with all applicable federal, state, and local laws and city policies

<b>Objective:</b> To ensure compliance with COBRA regulations
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**Measures:**

COBRA notices to new employees	26	27	24
COBRA election forms to eligible employees / dependents	23	22	24

<b>Objective:</b> 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	82,360	84,937	88,963	91,978	82,247	95,230
Operating	3,717	12,731	18,863	19,860	20,700	37,232
Capital	0	0	0	0	0	0
Subtotal	86,077	97,668	107,826	111,838	102,947	132,462
Less Interfund Reimbursement	(39,828)	(36,534)	(38,261)	(45,113)	(45,113)	(50,212)
Total	46,249	61,134	69,565	66,725	57,834	82,250
Budgeted Positions	1	1	1	1	1	1

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

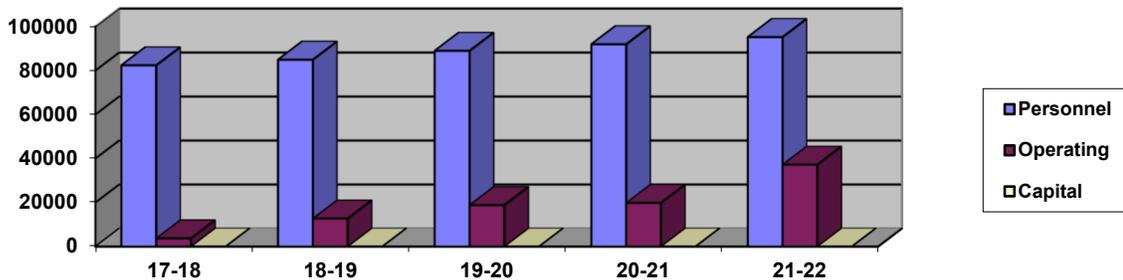
**FY 21-22** appropriations reflect an increase of \$20,624 or eighteen percent (18%) compared to FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Cyber insurance drives the increase shown within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	3	10
Field inspections related to employee and public safety	12	4	10
Workers' comp claims administered per calendar year	19	9	10
Recordable cases	14	13	14
Lost Work Days (LWD)	74	74	74
Workers' comp claims paid	\$61,090	\$42,334	\$51,712
Property and liability claims administered	40	19	30
Property and liability annual loss incurred	\$119,642	\$67,283	\$93,463

## ELECTIONS

**Fund:** General

**Function:** General Government

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

### DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	22,087	0	32,613	0	76,992	0
Capital	0	0	0	0	0	0
<b>Total</b>	<b>22,087</b>	<b>0</b>	<b>32,613</b>	<b>0</b>	<b>76,992</b>	<b>0</b>
Budgeted Positions	0	0	0	0	0	0

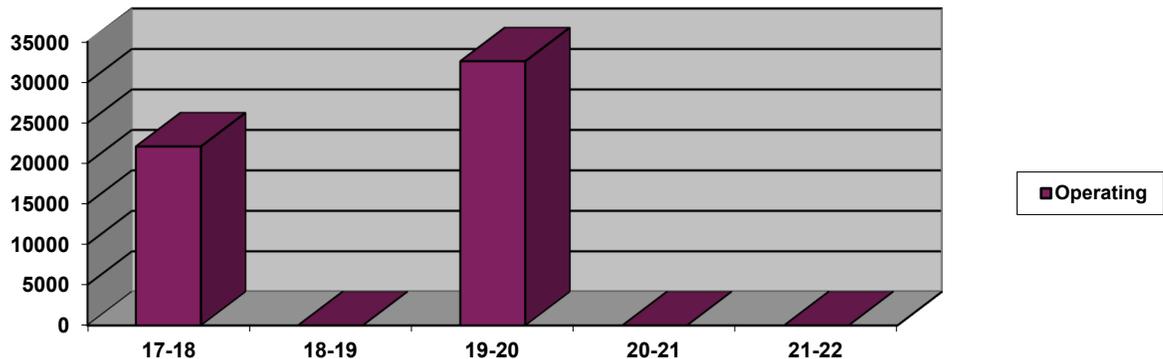
### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

Due to the delay in the release of the Census Bureau's redistricting data, Sanford's election is expected to be delayed until FY 2022-23. For this reason, no funds for an election are included.

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. This department goal is linked to our City strategic goals as shown on page 14.

### DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	603,350	679,809	711,877	759,438	669,339	784,768
Operating	369,109	383,751	408,110	607,401	495,857	492,516
Capital	0	0	0	0	0	0
Subtotal	972,459	1,063,560	1,119,987	1,366,839	1,165,196	1,277,284
Less Interfund Reimbursement	(356,745)	(349,607)	(354,277)	(446,742)	0	(525,038)
Total	615,714	713,953	765,710	920,097	1,165,196	752,246
Budgeted Positions	9	9	9	9	9	9

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

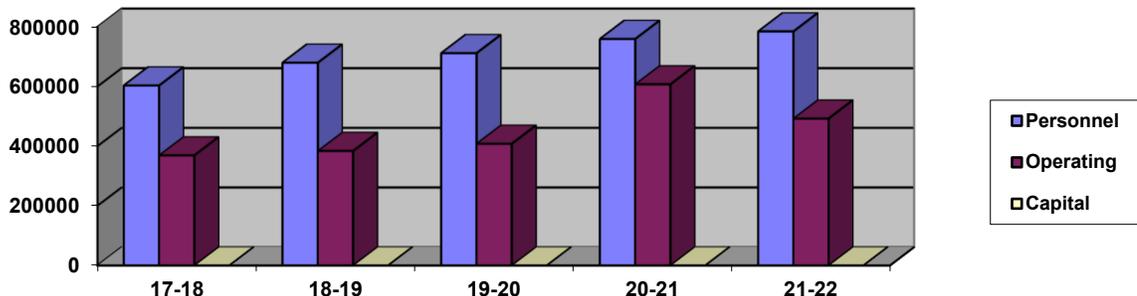
**FY 21-22** appropriations reflect a decrease of \$89,555 or seven percent (7%) compared to FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. The decrease shown within operating is mainly due to Wilrik Hotel expenditures and initial startup of Debtbook Software in prior year.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. The increase shown within operating is mainly due to the Lee County collection fees, Wilrik Hotel expenditures, and Debtbook Software.

**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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	40	41	42
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	34	35	36

**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**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	313,418	320,875	336,740	347,475	320,982	361,416
Operating	123,237	121,502	115,270	133,524	135,155	133,742
Capital	23,899	16,739	15,000	17,000	17,000	25,000
Subtotal	460,554	459,116	467,010	497,999	473,137	520,158
Less Interfund Reimbursements	(86,484)	(91,952)	(97,046)	(103,803)	0	(107,349)
Total	374,070	367,164	369,964	394,196	473,137	412,809
Budgeted Positions	3	3	3	3	3	3

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) email server, \$17,000; and one (1) rip/run server, \$8,000.

**GRAPHIC REPRESENTATION**

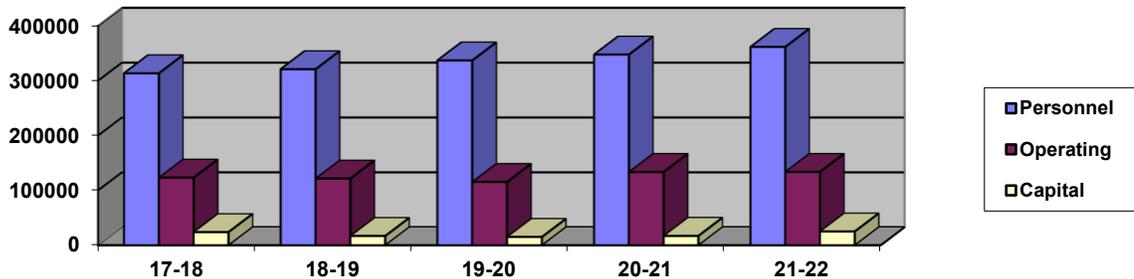
**FY 21-22** appropriations reflect an increase of \$22,159 or four percent (4%) compared to the FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. No significant changes within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees in November of 2020. The increase shown within operating is mainly due to the purchase of computers, printers, and I-pads.

**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. 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.



## 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](http://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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	310	310
Number of computer systems in place	250	300	300
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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	224,063	232,236	241,838	246,027	229,212	256,473
Operating	88,321	46,841	72,388	166,918	125,125	88,660
Capital	0	0	0	36,000	0	0
Subtotal	312,384	279,077	314,226	448,945	354,337	345,133
Less Interfund Reimbursement	(124,989)	(119,738)	(138,854)	(128,907)	0	(146,327)
Total	187,395	159,339	175,372	320,038	354,337	198,806
Budgeted Positions	2	2	2	2	2	2

### 2021-2022 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

### GRAPHIC REPRESENTATION

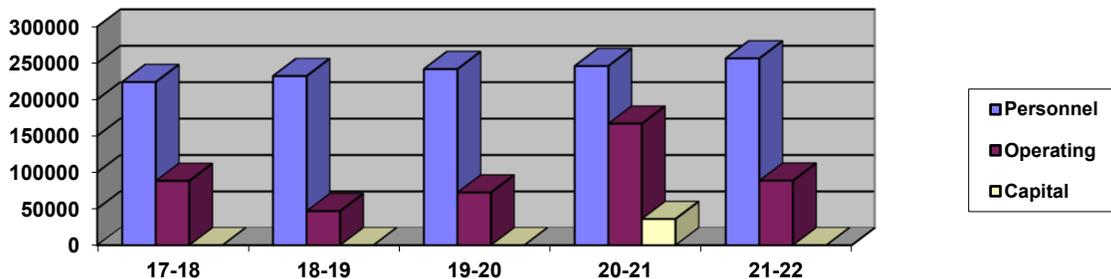
**FY 21-22** appropriations reflect a decrease of \$103,812 or twenty-three percent (23%) compared to FY 20-23 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. The decrease shown within operating is mainly due to outside legal counsel costs in prior year.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. The increase within operating is mainly due to outside legal counsel. The \$36,000 shown within capital is for an option to purchase land.

**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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	256,858	182,263	152,012	175,581	151,633	183,012
Operating	756,278	766,927	679,274	1,348,827	826,964	822,423
Capital	77,096	48,909	40,700	888,957	1,313,266	50,000
Subtotal	1,090,232	998,099	871,986	2,413,365	2,291,863	1,055,435
Less Interfund Reimbursements	(292,930)	(296,727)	(318,957)	(306,544)	0	(258,866)
Total	797,302	701,372	553,029	2,106,821	2,291,863	796,569
Budgeted Positions	3 ½	2 ½	2 ½	2 ½	2 ½	2 ½

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes \$50,000 for improvements to the downtown amphitheater.

**GRAPHIC REPRESENTATION**

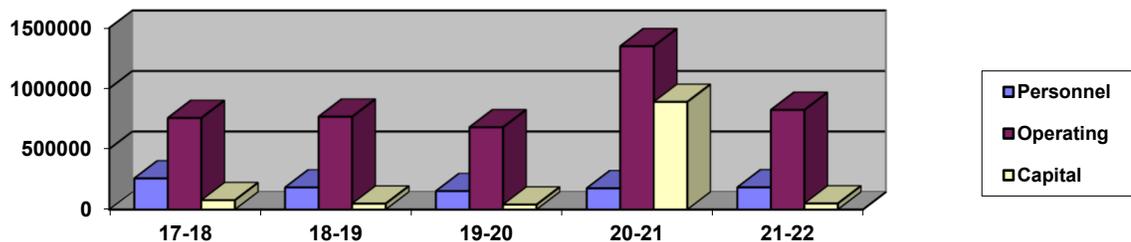
**FY 21-22** appropriations reflect a decrease of \$1,357,930 or fifty-six percent (56%) compared to FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating reflects a decrease mainly due to the implementation of a new phone system.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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**

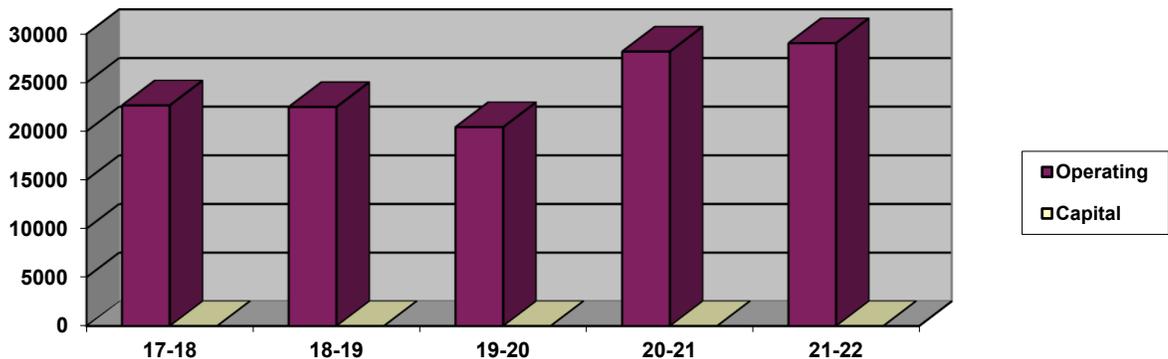
<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	0	0	0	0	0	0
Operating	22,672	22,506	20,433	28,204	29,064	29,064
Capital	0	0	0	0	0	0
Subtotal	22,672	22,506	20,433	28,204	29,064	29,064
Less Interfund Reimbursement	(7,201)	(7,193)	(8,062)	(8,317)	(8,563)	(8,563)
Total	15,471	15,313	12,371	19,887	20,501	20,501
Budgeted Positions	0	0	0	0	0	0

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital was requested.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$860 or three percent (3%) compared to FY 20-21 budget prior to interfund reimbursement. 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**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	0	0	0	0	0	0
Operating	1,271,089	2,941,073	3,583,739	1,707,791	1,847,202	1,873,216
Capital	0	0	0	0	0	0
<b>Total</b>	<b>1,271,089</b>	<b>2,941,073</b>	<b>3,583,739</b>	<b>1,707,791</b>	<b>1,847,202</b>	<b>1,873,216</b>
Budgeted Positions	0	0	0	0	0	0

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay was requested.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$165,425 or ten percent (10%) compared to FY 20-21 budget. Contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Municipal Service District will receive a contribution from the City in the amount of \$74,492. This is an \$11,005 increase from prior year and includes \$10,000 for the Rural Innovation Stronger Economy (RISE) Grant. Strategic Services (\$112,528), Economic Development incentives (\$219,688), and Economic Development administration (\$224,937) are included for a total combined increase from prior year of \$170,479. 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 \$75,000. Contributions are also included in the amount of \$25,000 for Capital Reserve for Parks Projects and \$162,500 for Central Carolina Enterprise Park (CCEP) spec building.

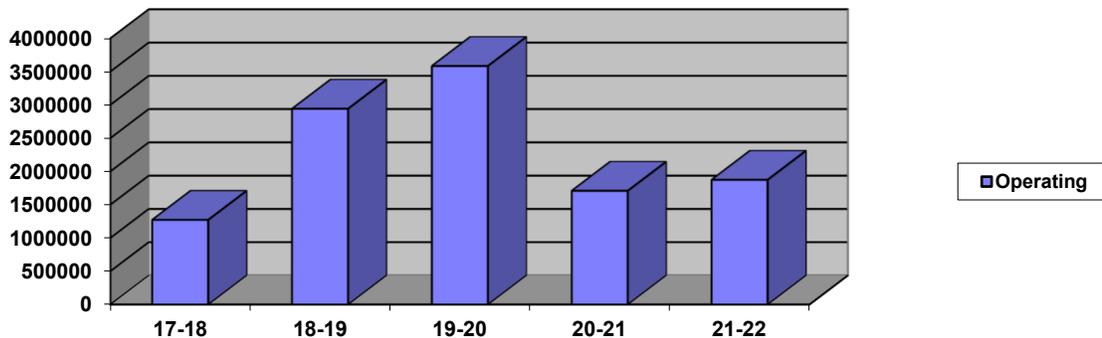
**FY 20-21** reflects a decrease and is the result of contributions made to capital projects in prior year mainly for Project Forge Site Prep / Roadway project. Contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). Central Business Tax 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.

### GENERAL FUND CONTRIBUTIONS (Continued)

**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.

**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.



**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	397,113	407,181	401,253	427,819	373,066	442,887
Operating	615,379	685,101	573,660	768,482	846,931	818,839
Capital	24,274	0	0	0	139,254	43,685
Subtotal	1,036,766	1,092,282	974,913	1,196,301	1,359,251	1,305,411
Less Interfund Reimbursement	(70,111)	(79,370)	(82,402)	(88,757)	0	(93,652)
Total	966,655	1,012,912	892,511	1,107,544	1,359,251	1,211,759
Budgeted Positions	5 ½	5 ½	5 ½	5 ½	5 ½	5 ½

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) 1-ton utility truck, \$43,685.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$109,110 or nine percent (9%) compared to FY 20-21 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating includes sales for fuel and parts to other departments and varies from year to year.

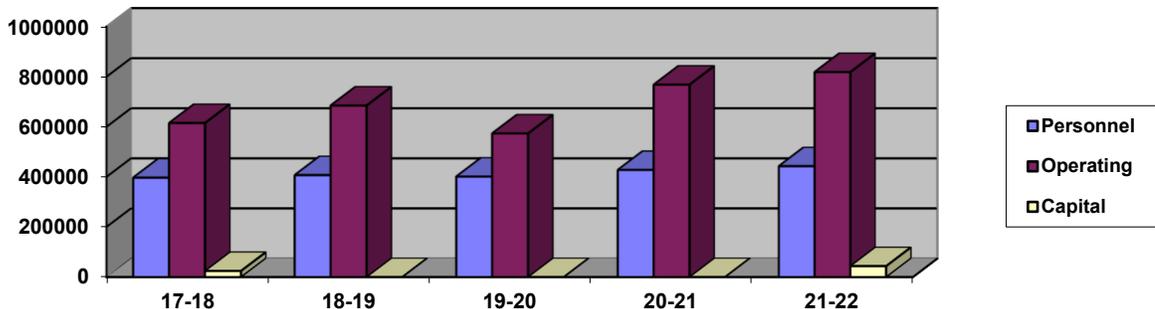
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Operating includes sales for fuel and parts 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.

**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, 4 knucklebooms, 5 leaf vacs, and 65 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	271	297	300
Average percent of fleet in service	97%	97%	97%
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	585
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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	347,397	326,272	330,420	385,157	334,079	408,788
Operating	343,852	395,176	418,095	429,383	474,195	413,993
Capital	12,965	0	4,317	0	228,160	26,000
Total	704,214	721,448	752,832	814,540	1,036,434	848,781
Budgeted Positions	6	6	6	6	6	6

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) ½ ton truck, \$26,000.

### GRAPHIC REPRESENTATION

**FY 21-22** appropriation reflects an increase of \$34,241 or four percent (4%) compared to FY 20-21 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating reflects a reduction mainly shown within contractual services.

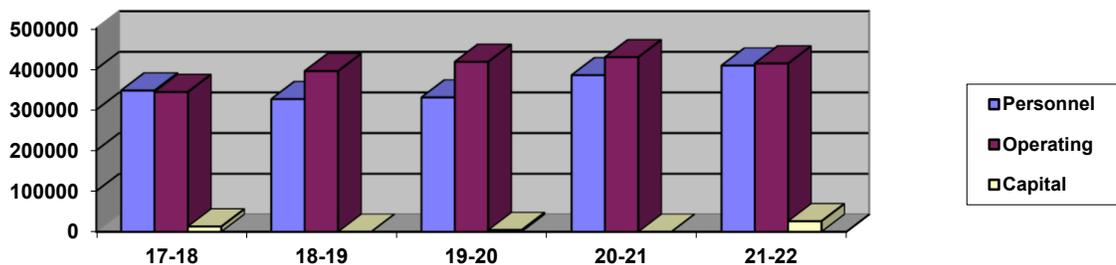
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Funds to maintain the Greenway were previously 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.

**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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	67	70
Plant beds installed / renovated	3	5	5
Annuals grown and planted	30,000	50,000	30,000
Acres mowed	16	21	21
Litter removal	30,000	50,000	50,000
Interior plants maintained	75	125	50

**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	709,500	973,121	1,136,558	1,362,543	1,332,142	1,572,142
Capital	0	0	0	0	0	0
<b>Total</b>	<b>709,500</b>	<b>973,121</b>	<b>1,136,558</b>	<b>1,362,543</b>	<b>1,332,142</b>	<b>1,572,142</b>
Budgeted Positions	0	0	0	0	0	0

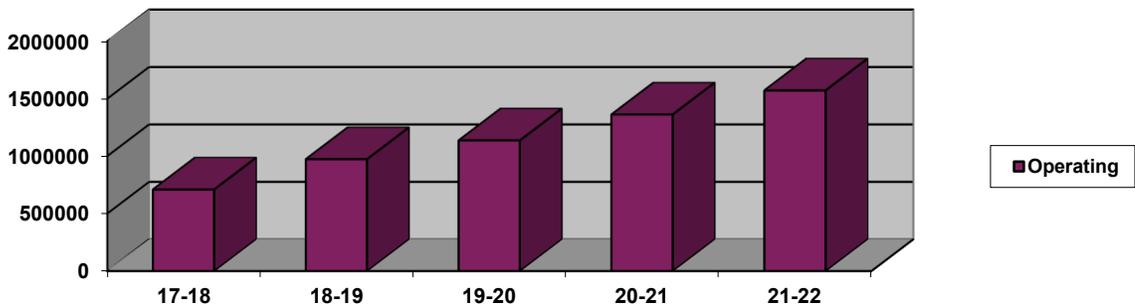
**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay was requested.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriation reflects an increase of \$209,599 or fifteen percent (15%) compared to FY 20-21 budget. These funds are for debt related to bonds issued for streetscape / sidewalk projects, streetscape installment purchase debt, bond issuance debt for parks, and debt issued at the end of FY 20-21 for public building repairs, and expected debt issuance for FY 21-22 for rolling stock. 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. This department goal is linked to our City strategic goals as shown on page 14.

**DEPARTMENTAL SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	7,876,030	7,757,409	7,675,508	8,549,818	9,161,266	9,049,846
Operating	1,476,668	1,532,705	1,450,860	1,944,388	1,850,377	1,803,448
Capital	172,163	441,304	248,333	461,531	160,426	176,226
Total	9,524,861	9,731,418	9,374,701	10,955,737	11,172,069	11,029,520
Budgeted Positions	110	110	110	111	111	111

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes four (4) mobile data terminals, \$19,127; two (2) investigative vehicles, \$57,299; one (1) texting server, \$7,000; and replacement of the recording systems at the E911 primary and backup centers, \$92,800.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$73,783 compared to FY 20-21 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. 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 \$5,500 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. Prior year operating includes funds for new body cameras, radios, tactical equipment, as well as covid expenditures resulting in the decrease shown.

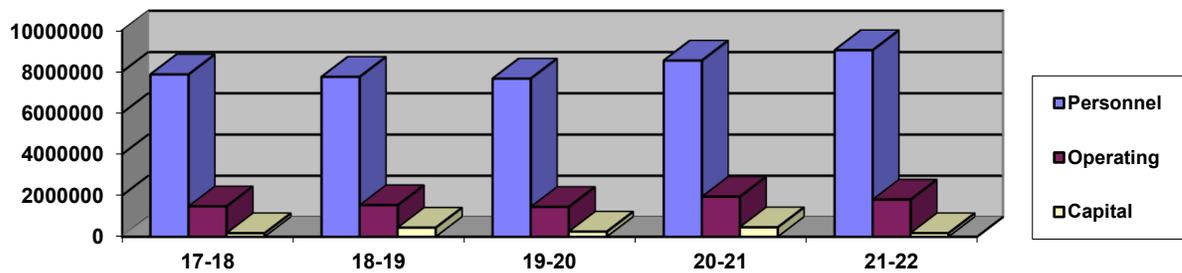
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and the addition of a new position funded for half of the fiscal year dedicated to evidence collection processing and storage. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. 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).

**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.

## POLICE (Continued)

**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.



## 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	19-20 Actual	20-21 Actual	21-22 Projected
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**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	26,071	31,500	30,500
Number of accident investigations	1,630	1,675	1,620

**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	126	114	21
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**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	963	850	950
Property damage	\$6,540,392	\$5,675,000	\$6,450,000

**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. This department goal is linked to our City strategic goals as shown on page 14.

**DEPARTMENTAL SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	3,872,750	3,970,864	4,019,586	4,163,161	3,636,374	4,321,463
Operating	643,252	666,605	632,018	1,047,212	588,939	585,507
Capital	309,281	427,123	410,778	392,262	2,310,313	462,313
<b>Total</b>	<b>4,825,283</b>	<b>5,064,592</b>	<b>5,062,382</b>	<b>5,602,635</b>	<b>6,535,626</b>	<b>5,369,283</b>
Budgeted Positions	54	54	54	54	54	54

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes two (2) Panasonic toughbooks, \$5,200; one (1) SCBA air compressor, \$61,360; and design of #4 fire station, \$395,753.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations decreased \$233,352 or four percent (4%) compared to the FY 20-21 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Prior year operating includes funds for Staffing for Adequate Fire and Emergency Response (SAFER) grant resulting in the decrease shown. These funds were not requested in current year as the City was not approved for the grant.

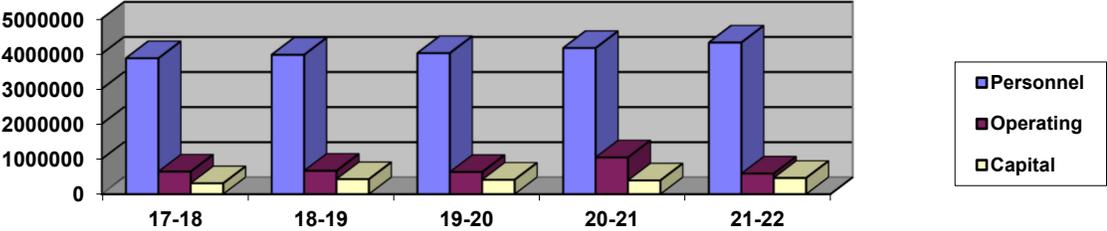
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and the addition of nine firefighters funded for three months. The city plans to apply for a Staffing for Adequate Fire and Emergency Response (SAFER) grant to assist with the cost 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.

**FIRE (Continued)**

**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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	1,521	1,450	1,475
Number of structure fires	34	45	50
Number of vehicle fires	31	30	35
Number of motor vehicle accident responses	341	300	340
All other responses	1,115	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	912	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	54
Number of state certified fire instructors	25	25	25

## FIRE

Performance Measures	19-20 Actual	20-21 Projected	21-22 Projected
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**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)	99	25	30
Number of fires deemed incendiary or still under investigation	2	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	*0	175	200
Number reached by programs (school age > senior citizen)	*0	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	*0	80	80

**\*Were not allowed to provide fire and life safety programs due to COVID.**

## INSPECTIONS

**Fund:** General

**Function:** Public Safety

**Goal:** To enforce the North Carolina state building code and related codes and ordinances. This department goal is linked to our City strategic goals as shown on page 14.

### DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	410,047	449,777	466,288	637,343	645,799	711,498
Operating	49,774	46,858	54,427	112,935	83,210	83,747
Capital	0	0	27,073	57,425	0	0
Total	459,821	496,635	547,788	807,703	729,009	795,245
Budgeted Positions	7	7	7	8	8	8

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

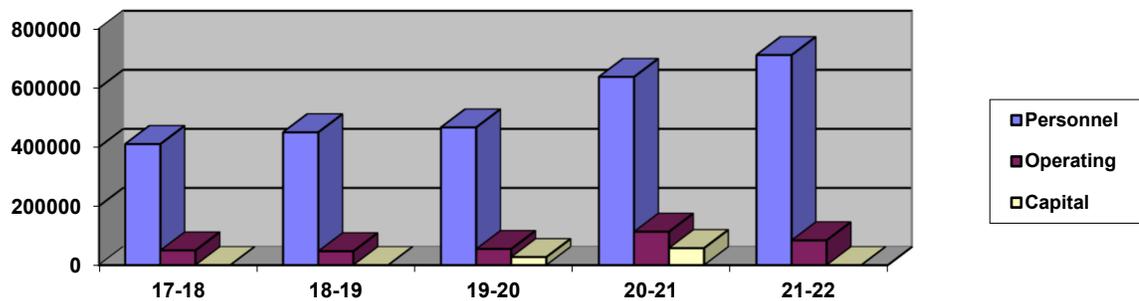
**FY 21-22** appropriations reflect a decrease of \$12,458 or two percent (2%) compared to the FY 20-21 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the addition of one previously frozen building inspector position to be funded for half a year. This position is necessary to keep pace with the increasing volume of the Inspections Department permits. Operating reflects a decrease mainly due to temporary employee hired through contractual services in prior year.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020.

**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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	760	806	967
Number of electrical permits issued	911	989	1,186
Number of mechanical permits issued	1,019	1,096	1,315
Number of plumbing permits issued	587	663	795
Other permits issued	210	216	259
Revenue generated from permits	\$1,171,208	\$929,784	\$1,076,373

**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	10,238	11,464	13,756
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**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. This department goal is linked to our City strategic goals as shown on page 14.

**DEPARTMENTAL SUMMARIES**

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	957,544	904,828	914,596	1,055,601	881,380	1,101,506
Operating	1,407,469	1,187,037	1,126,592	1,341,949	1,436,756	1,312,615
Capital	101,689	0	0	0	531,012	610,589
Total	2,466,702	2,091,865	2,041,188	2,397,550	2,849,148	3,024,710
Budgeted Positions	17 ½	17 ½	17 ½	17 ½	17 ½	17 ½

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) bucket truck, \$115,000 (installment purchase); one (1) flusher/water truck, \$82,300 (installment purchase); one (1) dump truck, \$121,200 (installment purchase); two (2) backhoes, \$230,000 (installment purchase); one (1) one ton utility truck, \$43,685; and one (1) salt spreader, \$18,404.

**GRAPHIC REPRESENTATION**

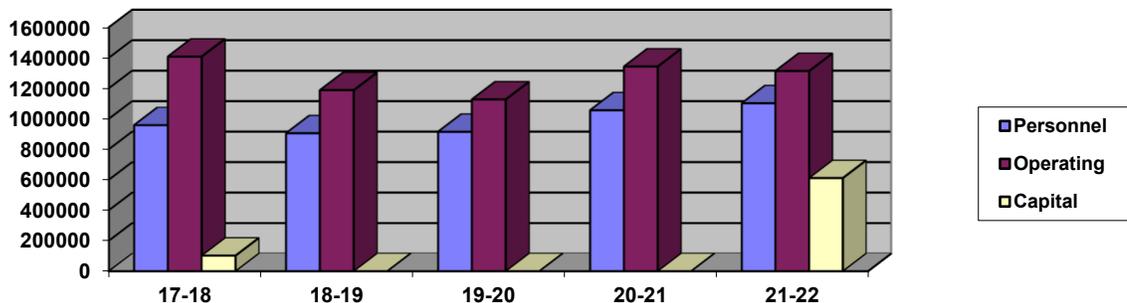
**FY 21-22** appropriations increased \$627,160 or twenty-six percent (26%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Utilities decreased and results in the reduction are shown within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	897	1,000	1,200
Feet of curb and gutter installed / repaired	161	550	550
Feet of sidewalk installed / repaired	631	750	750
Cutbacks for site distance	178	480	500
Feet of on-street ditches cleaned	4,050	6,500	6,500
Hours of street cleaning	1,279	1,520	1,520
Feet of shoulder work repair	10,503	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	393	1,500	1,000
Traffic sign installation / replaced / repaired	97	200	100
Street markers installed / replaced / repaired	93	200	100

**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 the city	3,583	3,590	3,600
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## 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	246,489	250,903	246,283	9,840	0	0
Capital	996,759	0	1,183,820	1,000,160	1,136,000	1,136,000
<b>Total</b>	<b>1,243,248</b>	<b>250,903</b>	<b>1,430,103</b>	<b>1,010,000</b>	<b>1,136,000</b>	<b>1,136,000</b>
Budgeted Positions	0	0	0	0	0	0

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes \$100,000 for sidewalk replacement, curb and gutter, and catch basin repair; \$575,000 for street resurfacing; \$310,000 for Broadway Road widening; \$89,000 for Carthage Street Road diet; \$34,000 for Fields Drive sidewalks; and \$28,000 for Woodland Avenue sidewalks.

### GRAPHIC REPRESENTATION

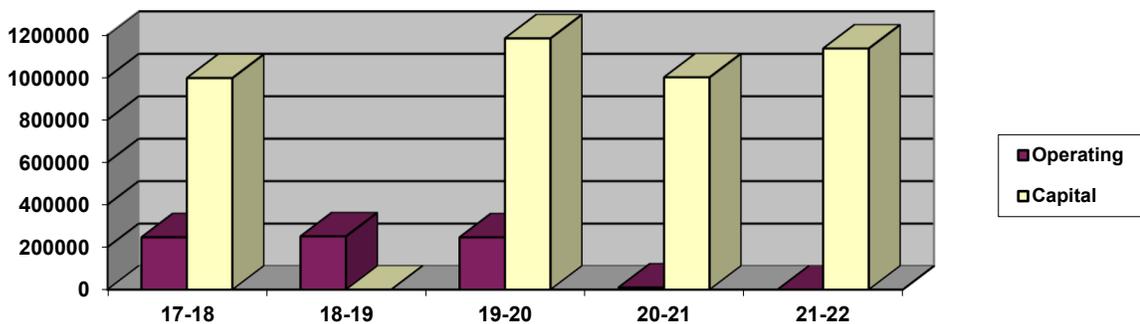
**FY 21-22** appropriations reflect an increase of \$126,000 or twelve percent (12%) compared to FY 20-21 budget. Capital is shown above.

**FY 20-21** 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.

**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.



## 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	1,018,175	1,026,045	1,067,749	1,121,562	943,301	1,160,584
Operating	399,197	412,707	368,531	363,237	389,180	378,507
Capital	0	162,345	0	236,746	1,476,683	979,734
Total	1,417,372	1,601,097	1,436,280	1,721,545	2,809,164	2,518,825
Budgeted Positions	18 ½	18 ½	18 ½	18 ½	18 ½	18 ½

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) tractor with side and rear mowers, \$100,909 (installment purchase); two (2) leaf vacs, \$421,200 (installment purchase); one (1) tractor, \$152,133 (installment purchase); one (1) flat dump truck with water tank, \$121,800 (installment purchase); one (1) flat dump truck, \$123,100 (installment purchase); and one (1) tractor with rear mower, \$60,592.

### GRAPHIC REPRESENTATION

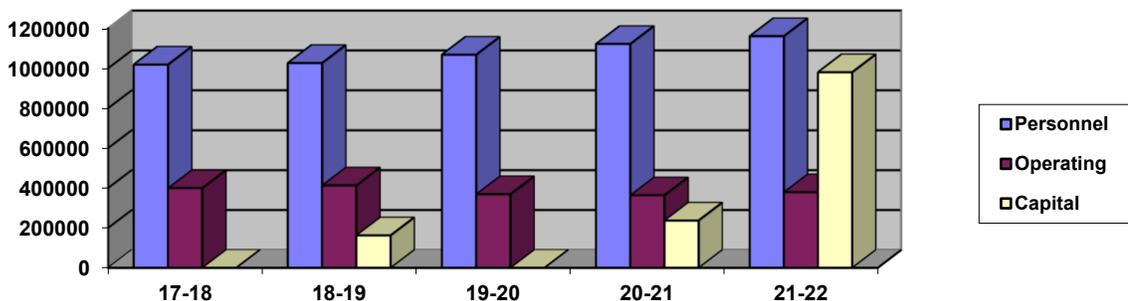
**FY 21-22** appropriations reflect an increase of \$797,280 or forty-six percent (46%) compared to FY 20-21 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. One maintenance worker position remains frozen resulting in a savings of approximately \$46,000. Operating includes additional funds for hauling leaves and woodchips. Capital is shown above.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.

**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.



## SOLID WASTE

The Solid Waste Division 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 collection 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, spraying weed killer, litter pickup, and graffiti removal.

Performance Measures	18-19 Actual	19-20 Projected	20-21 Projected
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**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	2,492	2,399	2,659
Number of loads of bulk trash hauled	833	878	966

**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	137	132	145
Equipment hours mowing (street right-of-ways and city lots)	72	613	675
Equipment hours cleaning sidewalk	86	108	119
Pounds of litter collected by inmates	47,560	23,540	25,903

**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	1,187,704	1,229,009	1,368,879	1,572,670	1,584,840	1,584,840
Capital	0	0	0	0	0	0
<b>Total</b>	<b>1,187,704</b>	<b>1,229,009</b>	<b>1,368,879</b>	<b>1,572,670</b>	<b>1,584,840</b>	<b>1,584,840</b>
Budgeted Positions	0	0	0	0	0	0

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay was requested.

**GRAPHIC REPRESENTATION**

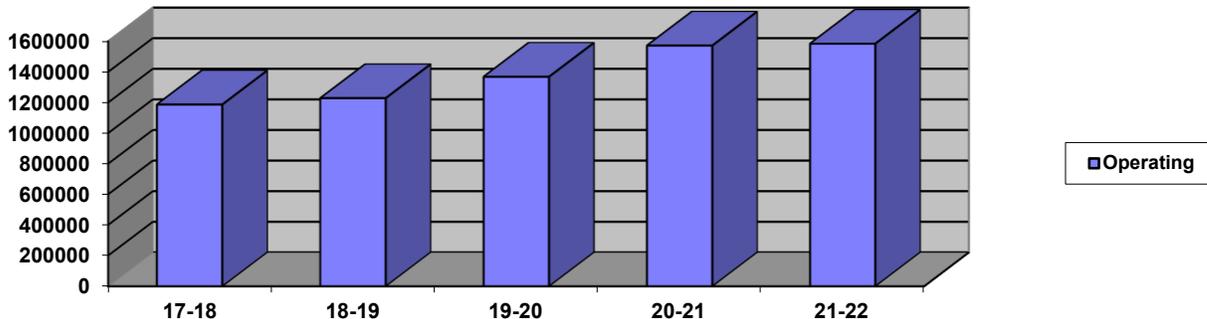
**FY 21-22** appropriations reflect an increase of \$12,170 or one percent (1%) compared to FY 20-21 budget. An increase in the number of households and Consumer Price Index (C.P.I.) (1.6%) are reflected within operating. The sanitation fee remains at \$310 annually per residence.

**FY 20-21** reflects an increase in the number of households and C.P.I. (2.3%). 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	9,161	9,229	9,311
Solid waste fees collected	\$2,390,734	\$2,793,586	\$2,886,410

**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	2,117	2,316	2,567
Number of tons of residential waste collected	8,594	9,176	10,097

## PARKS

**Fund:** General

**Function:** Cultural and Recreation

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

### EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	59,534	271,140	309,977	287,826	335,091
Operating	0	14,976	84,853	144,009	144,815	166,204
Capital	0	0	0	20,000	298,035	26,000
<b>Total</b>	<b>0</b>	<b>74,510</b>	<b>355,993</b>	<b>473,986</b>	<b>730,676</b>	<b>527,295</b>
Budgeted Positions	0	4	4	4	4	4

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) ½ ton truck, \$26,000.

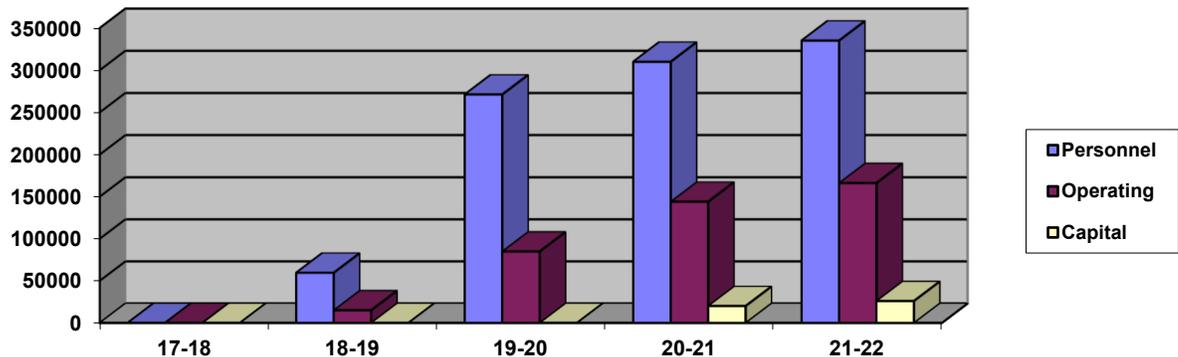
### GRAPHIC REPRESENTATION

**FY 21-22** appropriations reflect an increase of \$53,309 or eleven (11%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating includes additional funds to maintain the Kiwanis Family Park, Martin Luther King Park, and Depot Park, resulting in the increase shown.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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	19-20 Actual	20-21 Actual	21-22 Projected
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**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	2	12
Marketing efforts	0	0	6
Cooperative community partnerships	2	1	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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	443,591	469,690	482,380	506,681	455,822	520,742
Operating	214,978	215,725	208,864	241,632	224,142	238,241
Capital	233,004	0	46,900	399,168	0	0
Total	891,573	685,415	738,144	1,147,481	679,964	758,983
Budgeted Positions	6	6	6	6	6	6

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay was requested.

**GRAPHIC REPRESENTATION**

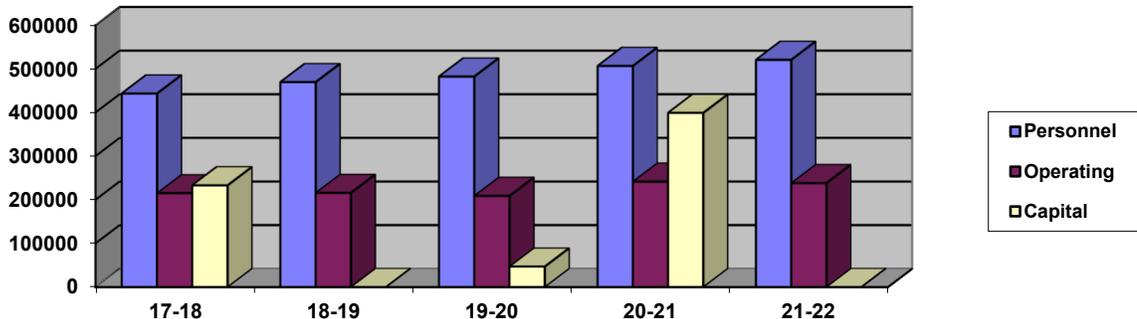
**FY 21-22** appropriations reflect a decrease of \$388,498 or three-four percent (34%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. No significant changes in operating. New golf carts were purchased in prior year resulting in the decrease shown within capital.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. No significant changes within operating. The purchase of new golf carts is shown within the capital line.

**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.



## 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	19-20 Actual	20-21 Actual	21-22 Projected
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**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	30	30	30
Top dress greens	15	16	16
Spray for foreign grass	6	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	29,189	31,689	31,000
Days closed	51.5	52	52

**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. This department goal is linked to our City strategic goals as shown on page 14.

**DEPARTMENTAL SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	787,069	844,389	913,761	975,254	940,285	1,083,551
Operating	296,016	366,241	346,427	535,818	448,385	425,606
Capital	0	0	0	0	27,100	27,100
<b>Total</b>	<b>1,083,085</b>	<b>1,210,630</b>	<b>1,260,188</b>	<b>1,511,072</b>	<b>1,415,770</b>	<b>1,536,257</b>
Budgeted Positions	10	10	11	11	12	12

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) ½ ton truck, \$27,100.

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$25,185 or two percent (2%) compared to the FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the addition of a new planner position. This position is needed to provide professional expertise while considering the Unified Development Ordinance’s (UDO) new and enhanced requirements during reviews. The assistant director position remains frozen resulting in a savings of approximately \$100,000. Operating includes \$100,000 to re-write Phase II of the UDO and \$36,410 for S3 task force for homelessness expenditures. Prior year operating includes funds for Rapid Rehousing and Partners for Impact resulting in the decrease shown.

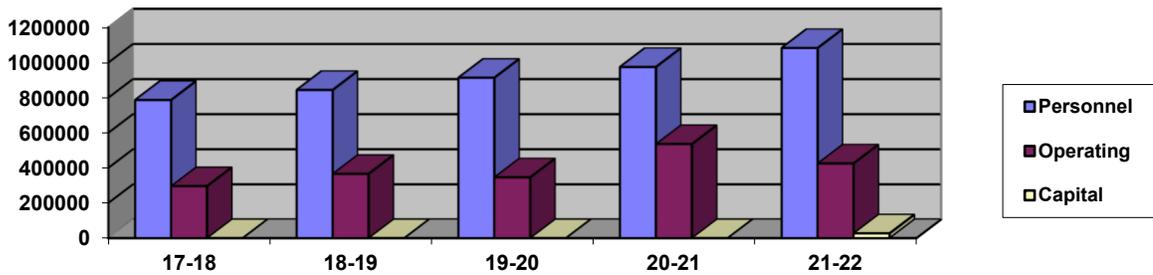
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement, and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Operating includes \$50,000 for update of 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.

### COMMUNITY DEVELOPMENT (Continued)

**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

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	19-20 Actual	20-21 Projected	21-22 Projected
<b>Goal:</b> To develop administrative programs and procedures designed to provide efficient customer service in all functions of the department			
<b>Objective:</b> Respond to all correspondence items and/or requests for information within established timeframes			
<b>Measures:</b>			
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	5	5	7
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**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	19-20 Actual	20-21 Projected	21-22 Projected
<b>Measures:</b>			
Number of Planning Board cases processed	26	34	36
Number of Board of Adjustment cases processed	8	4	6
Number of major subdivision plats reviewed and/or approved	4	14	14
Number of minor subdivision plats reviewed and/or approved	57	80	90
Number of zoning permits (signs, temporary uses, ABC, etc.)	95	103	120
Number of zoning permits (residential projects)	598	891	1,200
Number of zoning permits (commercial projects)	195	176	200

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

**Measures:**

Zoning complaints received	60	84	104
Zoning complaints resolved	60	79	104

**Goal:** To provide opportunities for low to moderate income eligible households by rehabilitating existing homes and improving the housing stock throughout the county.

**Objective:** Complete rehabilitation to owner occupied units in order to provide decent, safe, and standard housing units (funded through NC Housing Finance Agency).

**Measures:**

NC HFA Urgent Repair Program	14	15	12
NC HFA Essentials Single Family Rehabilitation Program	0	3	6

**Goal:** To promote community engagement and neighbors helping neighbors through an annual block party utilizing volunteers, donated supplies and services to improve the appearance of corridors and neighborhoods within the city limits.

**Objective:** To have an annual block party at neighborhoods throughout the city.

**Measures:**

Annual Block Party	0	0	1
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**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	200,835	209,062	219,686	226,334	196,265	233,422
Operating	45,855	85,403	49,536	140,891	83,920	61,018
Capital	0	0	0	0	27,100	27,100
Total	246,690	294,465	269,222	367,225	307,285	321,540
Budgeted Positions	4	4	4	4	4	4

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) ½ ton truck, \$27,100.

**GRAPHIC REPRESENTATION**

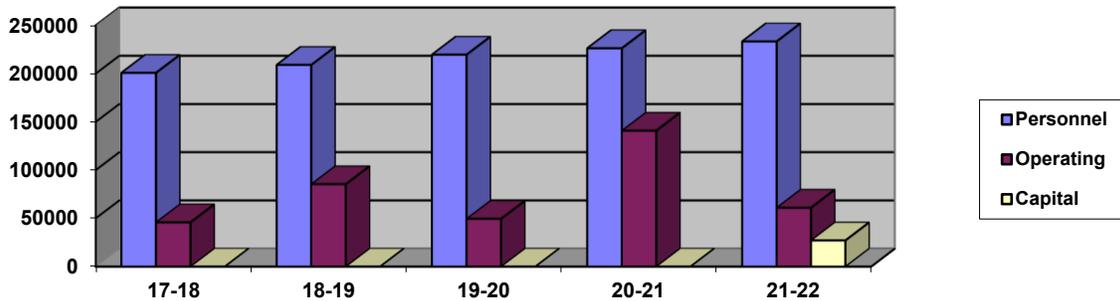
**FY 21-22** appropriations reflect a decrease of \$45,685 or twelve percent (12%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. One administrative assistant position remains frozen resulting in a savings of approximately \$54,000. The decrease shown within operating is due to demolition of property and Energov (software) in prior year. Capital is shown above.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. Demolition of property and Energov is reflected within the operating cost center resulting in the increase 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. 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.



## 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	7	10	10
Commercial maintenance	18	20	75
Minimum housing complaints	90	90	90
Miscellaneous	99	100	100
Nuisance complaints	1,666	1,350	1,350
Vehicle complaints	257	300	300
Zoning	24	25	25
Housing task force block party	25	n/a	n/a
Solid waste violations	31	40	50
COVID-19 related orders	n/a	700	200

**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	88,903	92,023	95,125	99,790	88,493	103,252
Operating	28,068	15,710	15,877	34,205	43,450	36,223
Capital	69,550	30,008	15,208	27,700	110,000	35,000
Total	186,521	137,741	126,210	161,695	241,943	174,475
Budgeted Positions	1	1	1	1	1	1

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes Wayfinding Signage, \$35,000.

**GRAPHIC REPRESENTATION**

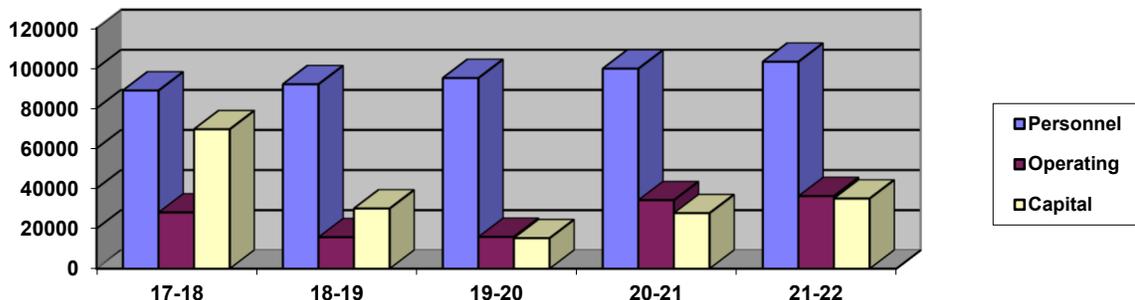
**FY 21-22** appropriations reflect an increase of \$12,780 or eight percent (8%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. Operating includes \$2,000 for plaques to recognize individuals who paid for murals throughout the City, \$5,000 for a Roots and Branches concert, and \$2,500 for Angel Wings on Charlie Watson Lane.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.



**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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	41	51	60
Major certificate of appropriateness	10	22	30
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
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**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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	2	3	3
Sculptures installed	17	1	1
Utility box wraps	6	0	0
Street Piano	1	1	0

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## UTILITY FUND

**Goal:** To account for the operations of the water treatment, wastewater treatment, and distribution systems.

### REVENUE SUMMARIES

Revenue Sources	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Water-User Charges	11,229,428	11,028,895	11,403,746	11,927,750	13,182,187	13,182,187
Sewer-User Charges	9,666,965	9,220,095	8,380,647	8,483,480	8,116,319	8,116,319
Other	1,229,538	31,462,461	791,560	14,018,100	1,143,335	1,143,335
Intergovernmental	885,041	1,159,085	347,841	33,475	0	0
Interest Income	237,497	418,092	206,230	30,100	4,000	4,000
Retained Earnings	0	0	0	966,935	-261,166	38,834
Transfer in Cap. Proj.	558,712	10,000,000	0	5,464,903	0	0
<b>Total</b>	<b>23,807,181</b>	<b>63,288,628</b>	<b>21,130,024</b>	<b>40,924,743</b>	<b>22,184,675</b>	<b>22,484,675</b>

### GRAPHIC REPRESENTATION

**FY 21-22** revenues decreased \$12,047,064 or thirty-five percent (35%) compared to FY 20-21 budget (not including retained earnings and transfers in from capital projects). This decrease is mainly due to loan and/or bond proceeds for an expansion at the City's water filtration facility and Little Buffalo Upper Reach Sewer Remediation budgeted in prior year and shown within other revenue sources. In preparation for debt service of planned capital improvements, **this budget includes a 12 percent rate increase for water service and a 6 percent increase for wastewater services.** These rate increases are imperative to minimize higher rate adjustments in the future as the City prepares to expand its water plant and these rates would become effective July 1. Interest income continues to decline due to market. The City strives to use retained earnings for one time capital expenses.

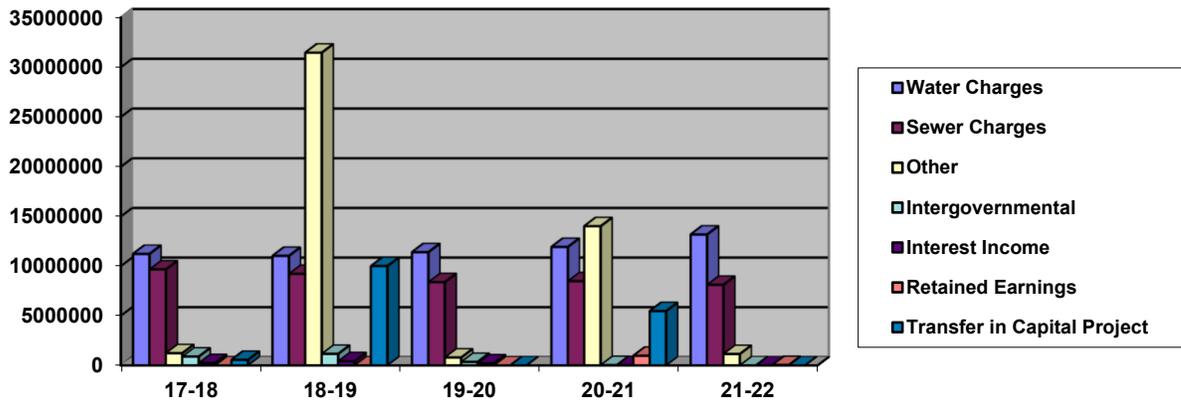
**FY 20-21** includes funds for loan and/or bond proceeds appropriated for an expansion at the City's water filtration facility (\$10,000,000), as well as Little Buffalo Upper Reach Sewer Remediation (\$3,000,000). In preparation for expected growth, **this budget includes a 5 percent rate increase for 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 \$966,935 appropriated for retained earnings is for rolling stock 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.

**UTILITY FUND REVENUE SUMMARIES (Continued)**

**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**

**EXPENDITURE SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	5,805,147	6,058,760	6,393,656	6,977,212	6,074,475	7,328,681
Operating	13,865,474	53,548,404	21,274,728	17,156,143	14,438,825	13,934,213
Capital Outlay	1,165,589	2,188,796	1,800,265	16,791,388	21,988,150	1,221,781
<b>Total</b>	<b>20,836,210</b>	<b>61,795,960</b>	<b>29,468,649</b>	<b>40,924,743</b>	<b>42,501,450</b>	<b>22,484,675</b>
Budgeted Positions	92	93	95	96	97	97

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriation reflects a decrease of \$18,440,068 or forty-five percent (45%) compared to FY 20-21 budget. This decrease is primarily due to prior year water and wastewater capital improvement costs as well as design costs for the Water Filtration Facility expansion. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. A new construction inspector position is included within the Engineering department. This position is necessary to process the increasing workload caused by new growth and development. Contributions to capital projects and covid expenses in prior year result in the decrease shown within operating. A new Utility Maintenance department has been created by transferring six employees from the Distribution and Collection department, the Water Filtration department, and the Water Reclamation department to maintain essential equipment at each of these facilities, as well as the water booster stations and the sewage pumping stations. Capital is shown at departmental level.

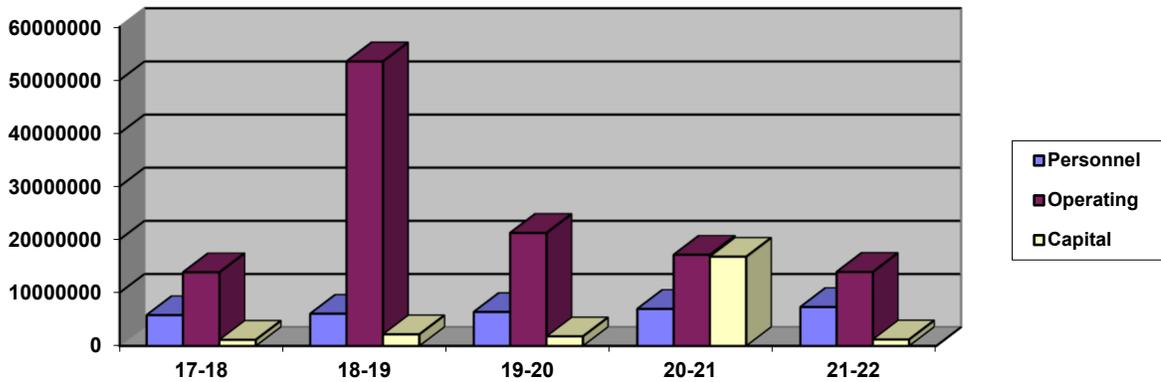
**FY 20-21** personnel changes are related to a 1.2% increase in retirement, a 7% increase for group health insurance, and a new solids handling operator included within the Water Filtration department. Three positions remain frozen and are included in the Engineering and Distribution and Collection departments. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Prior year operating includes contributions to several capital projects, resulting in the decrease shown. Debt service decreased and is the result of refunding of revenue bonds. Funded within capital is \$10,000,000 for design of the Water Filtration Facility expansion to be funded with bonds and \$3,000,000 for Little Buffalo Upper Reach sewer remediation to be funded with loans. Capital also includes \$400,000 for Skunk Creek Railroad Crossing replacement; \$2,250,000 for NC 42 water line relocation; \$300,000 for Gaster's Creek lift station replacement; and \$487,000 in capital equipment.

**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.

**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.

### UTILITY FUND EXPENDITURE SUMMARIES (Continued)

**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 (CEEP) waterline extension, sewer remediation, and sewer assessments.



**UTILITY FUND DEBT SERVICE**

**Fund:** Utility

**Function:** Debt Service

**Goal:** To account for the operations of debt service.

**DEPARTMENTAL SUMMARIES**

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	5,945,354	35,368,340	4,771,773	4,354,144	4,351,159	4,521,159
Capital	0	0	0	0	0	0
<b>Total</b>	<b>5,945,354</b>	<b>35,368,340</b>	<b>4,771,773</b>	<b>4,354,144</b>	<b>4,351,159</b>	<b>4,521,159</b>
Budgeted Positions	0	0	0	0	0	0

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay was requested.

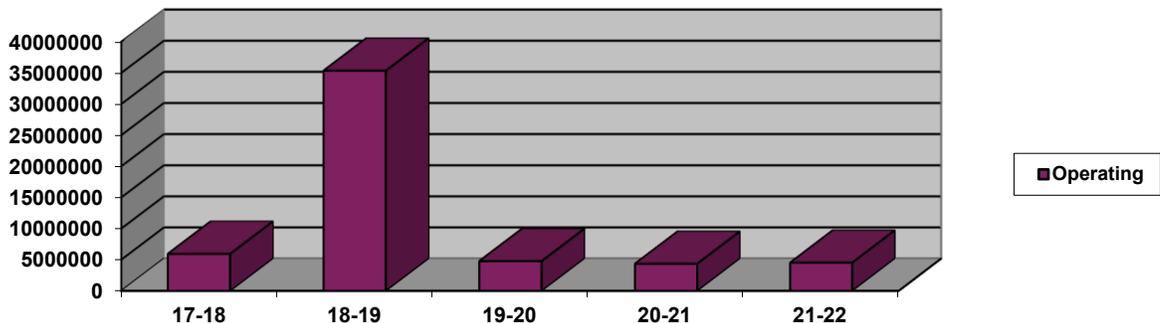
**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations reflect an increase of \$167,015 or four percent (4%) compared to FY 20-21 budget. This increase is mainly due to debt issued at the end of FY 2020-21 and new anticipated debt to be issued in FY 21-22.

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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	734,755	8,892,298	7,530,296	1,366,581	260,800	214,874
Capital	0	0	0	0	0	0
Total	734,755	8,892,298	7,530,296	1,366,581	260,800	214,874
Budgeted Positions	0	0	0	0	0	0

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

### GRAPHIC REPRESENTATION

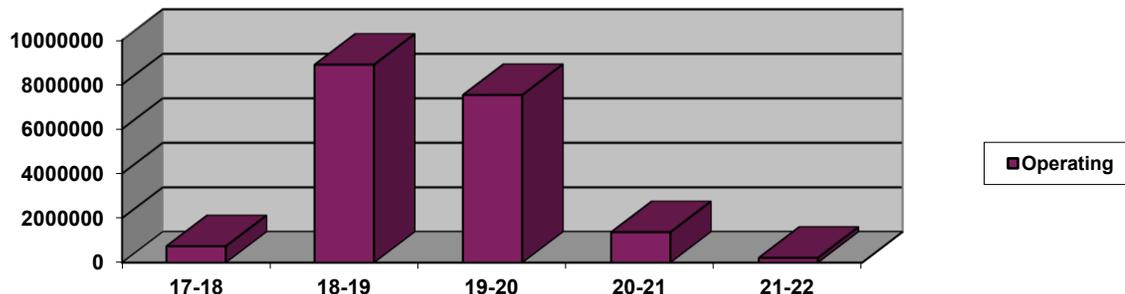
**FY 21-22** appropriations reflect a decrease of \$1,151,707 or eighty-four percent (84%) compared to FY 20-21 budget. This decrease is mainly due to contributions to capital projects made in prior year. Contingency funds are included in the amount of \$50,000; and \$25,000 is budgeted for the contribution to Other Post-Employment Benefits (OPEB) Trust.

**FY 20-21** includes contributions to major capital projects such as 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.

**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	58,980	63,810	67,196	69,826	60,307	72,851
Operating	228,012	258,599	248,342	276,285	306,085	279,813
Capital	19,635	0	0	0	0	0
Total	306,627	322,409	315,538	346,111	366,392	352,664
Budgeted Positions	1	1	1	1	1	1

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay requested.

### GRAPHIC REPRESENTATION

**FY 21-22** appropriations reflect an increase of \$6,553 or two percent (2%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. No significant changes within operating.

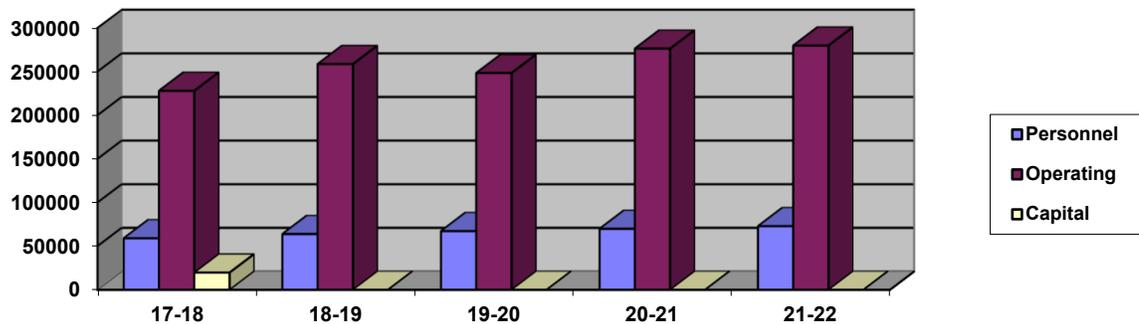
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020.

**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.

**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
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**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
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**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%
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**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
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## 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	563,012	611,996	616,857	735,939	560,984	762,691
Operating	1,635,759	1,722,207	1,720,118	2,085,871	2,003,581	2,083,862
Capital	0	0	0	0	0	0
Total	2,198,771	2,334,203	2,336,975	2,821,810	2,564,565	2,846,553
Budgeted Positions	11	12	12	12	12	12

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay requested.

### GRAPHIC REPRESENTATION

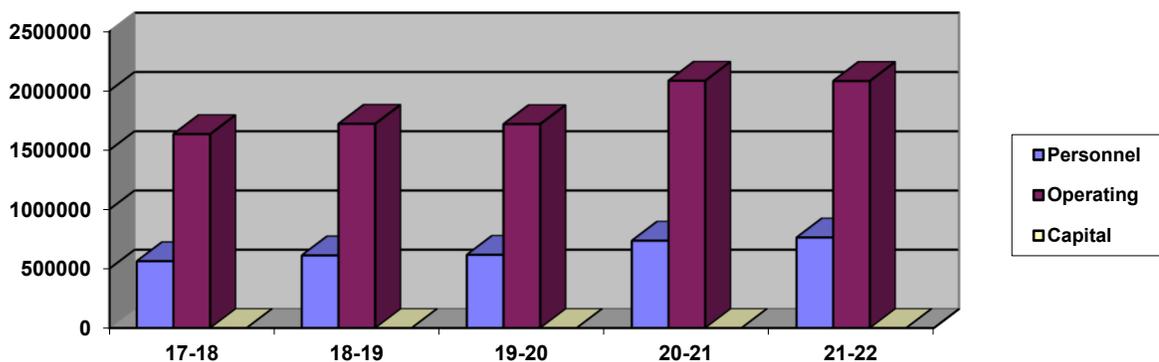
**FY 21-22** appropriations reflect an increase of \$24,743 or one percent (1%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. No significant changes within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.



## 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
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**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%
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**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
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**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
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## 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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	622,681	634,863	766,781	898,610	857,393	1,017,564
Operating	63,852	79,668	125,809	105,885	178,125	172,649
Capital	0	4,484	59,454	34,887	30,070	33,245
Total	686,533	719,015	952,044	1,039,382	1,065,588	1,223,458
Budgeted Positions	10	11	12	12	13	13

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) ½ ton truck, \$25,170; one (1) Panasonic Toughbook, \$3,175; and one (1) cable locator, \$4,900.

### GRAPHIC REPRESENTATION

**FY 21-22** appropriations reflect an increase of \$184,076 or eighteen percent (18%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the addition of one new construction inspector position. This position is necessary to process the increasing workload caused by new growth and development. An engineering technician position remains frozen for a savings of approximately \$64,000. A pavement condition survey is included in the amount of \$68,000 resulting in the increase shown within operating. This survey is performed every four years. Capital is shown above.

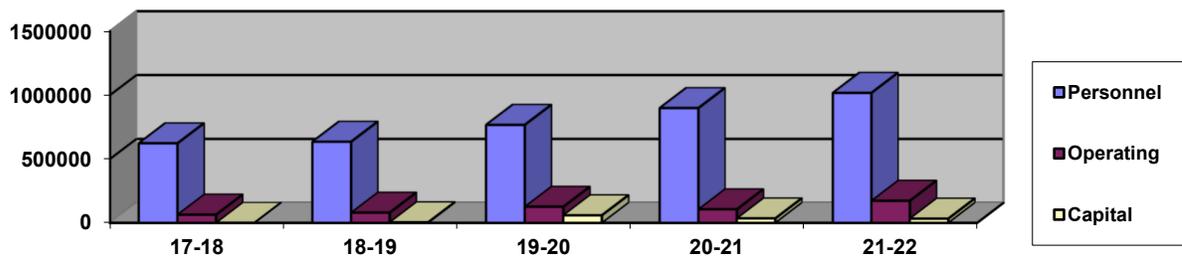
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Prior year operating includes street model 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.

## ENGINEERING (Continued)

**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.



## 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
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**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**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	511,920	526,473	530,546	544,371	497,440	564,079
Operating	33,971	37,410	30,356	40,770	30,612	39,545
Capital	0	17,994	0	0	0	0
<b>Total</b>	<b>545,891</b>	<b>581,877</b>	<b>560,902</b>	<b>585,141</b>	<b>528,052</b>	<b>603,624</b>
Budgeted Positions	6	5	5	5	5	5

**2021-2022 CAPITAL OUTLAY DETAIL**

No funding for capital outlay requested.

**GRAPHIC REPRESENTATION**

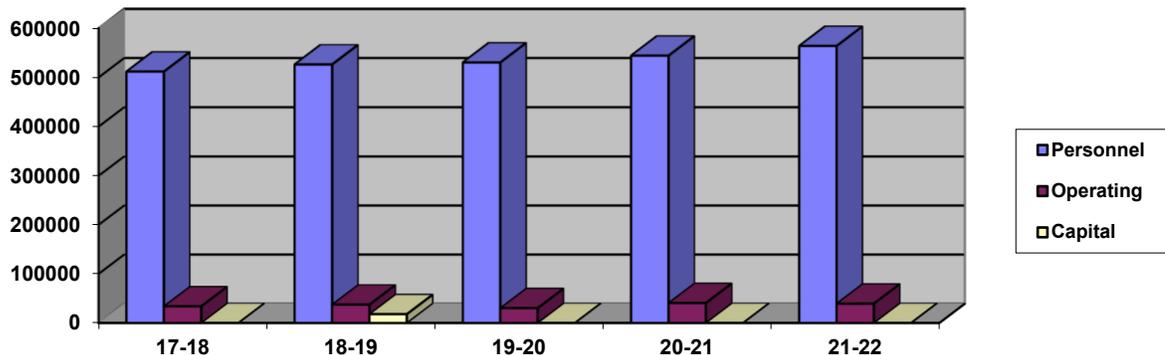
**FY 21-22** appropriations reflect an increase of \$18,483 or three percent (3%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance. No significant changes within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020.

**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.



## 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
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**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%

**UTILITY MAINTENANCE**

**Fund:** Utility

**Function:** Public Utilities

**Goal:** To maintain essential equipment at the Water Filtration Facility, the Water Reclamation Facility, as well as at the water booster stations, and sewage pumping stations.

**DEPARTMENTAL SUMMARIES**

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	392,126	469,371
Operating	0	0	0	0	621,817	598,942
Capital	0	0	0	0	121,079	49,604
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,135,022</b>	<b>1,117,917</b>
Budgeted Positions	0	0	0	0	6	6

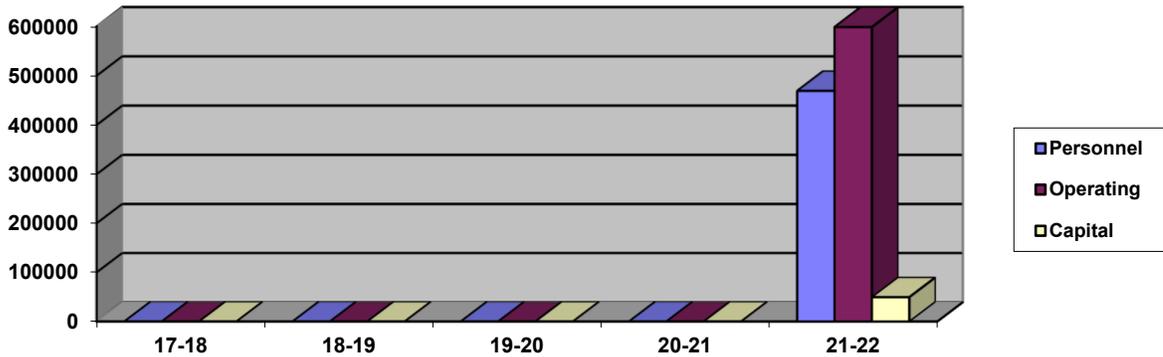
**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes one (1) Chevrolet Equinox, \$21,200; and two (2) Wilo Basin Pumps, \$28,404.

**GRAPHIC REPRESENTATION**

**NOTE:** This is a newly created department established for better efficiency of maintaining essential equipment at the Water Filtration Facility, the Water Reclamation Facility, as well as at water booster stations, and sewage pumping stations. Six employees and maintenance costs have been transferred into this department from the Distribution and Collection Department, the Water Filtration Department, and the Water Reclamation Department.

**FY 21-22** personnel adjustments are related to a 2% cost of living adjustment, a 1.2% increase in retirement, and a 3% increase for group health insurance.



## UTILITY MAINTENANCE

The Utility Maintenance Division is responsible for preventative maintenance and repair of equipment to assure continued operation of the City's Water Filtration Facility, Water Reclamation Facility, three water booster stations, and ten sewage pumping stations. This division is composed of six employees.

Performance Measures	19-20 Actual	20-21 Projected	21-22 Projected
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**Goal:** To provide quality drinking water and wastewater services to the residents of Sanford and Lee County, North Carolina. The systems operate 24 hours a day, 7 days a week, and must meet numerous state and federal regulations, which requires a dedicated team from a variety of disciplines working together to oversee utility infrastructure and assets. The Utility Maintenance Division is committed to providing high quality services and customer feedback is critical to our success in meeting this goal.

**Objective:** To efficiently and effectively operate, protect, and manage all water/wastewater infrastructure and resources while ensuring fiscal responsibility and accountability. Comply with state and EPA regulations.

**Measures:**

Respond to emergency stations within 2 hours	100%
Number of violations reported to NCDEQ	0
Schedule meetings to provide adequate communication	100%
Training opportunities to ensure staff is adequately trained	100%

## WATER FILTRATION

**Fund:** Utility

**Function:** Public Utilities

**Goal:** To treat and maintain an adequate and safe supply of water for our citizens. This department goal is linked to our City strategic goals as shown on page 14.

### DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	775,842	794,178	814,627	934,835	748,518	883,621
Operating	1,450,211	1,574,902	1,625,131	2,030,448	1,589,873	1,549,486
Capital	149,165	31,758	128,219	172,280	54,000	0
<b>Total</b>	<b>2,375,218</b>	<b>2,400,838</b>	<b>2,567,977</b>	<b>3,137,563</b>	<b>2,392,391</b>	<b>2,433,107</b>
Budgeted Positions	11	11	11	12	11	11

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

### GRAPHIC REPRESENTATION

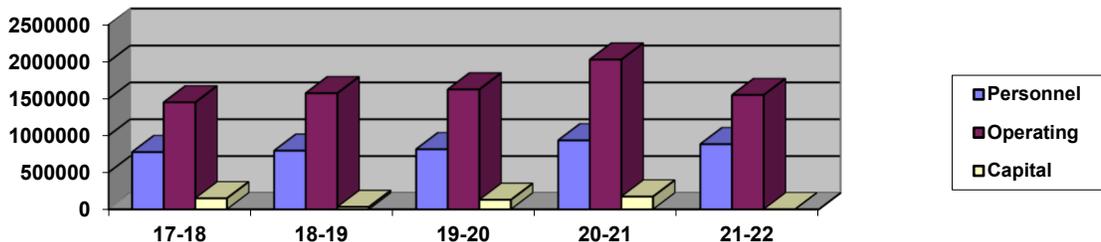
**FY 21-22** appropriations decreased \$704,456 or twenty-two percent (22%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the transfer of one (1) position into the newly created Utility Maintenance department. A large portion of maintenance funds budgeted within this department have been moved into the new Utility Maintenance department, resulting in the decrease shown within operating.

**FY 20-21** 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 initially, however a 2% cost of living adjustment was given to employees November of 2020. 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.



## 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
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**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. This department goal is linked to our City strategic goals as shown on page 14.

### DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	908,132	932,454	968,234	1,000,872	727,589	866,859
Operating	1,038,196	1,589,780	1,565,093	1,956,927	1,866,776	1,640,632
Capital	31,773	14,778	9,681	10,630	82,500	0
Total	1,978,101	2,537,012	2,543,008	2,968,429	2,676,865	2,507,491
Budgeted Positions	13	13	13	13	11	11

### 2021-2022 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

### GRAPHIC REPRESENTATION

**FY 21-22** appropriations decreased \$460,938 or sixteen percent (16%) compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the transfer of two (2) positions into the newly created Utility Maintenance department. A large portion of maintenance funds budgeted within this department have been moved into the new Utility Maintenance department, resulting in the decrease shown within operating.

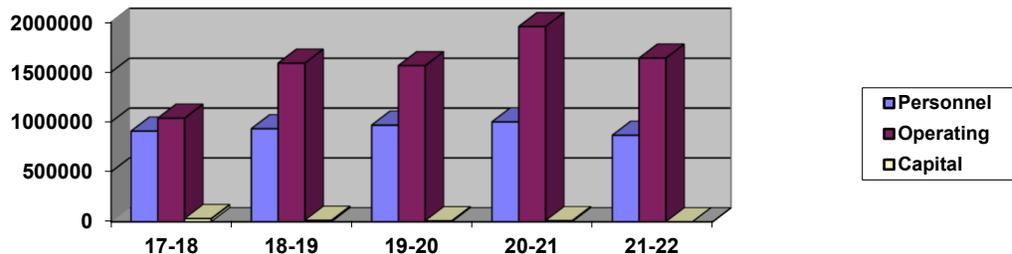
**FY 20-21** personnel adjustments are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Operating includes \$50,000 for repairs to the ultraviolet system.

**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.

**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
<b>Goal:</b> Comply with state and EPA regulations for Industrial Pretreatment Program and plant permits			
<b>Objective:</b> Monitor industries with an aggressive sampling program to ensure compliance with their permits and test daily influent and effluent at the plant			
<b>Measures:</b>			
Number of samples taken from industries and at the plant	9,000	9,000	9,000
<b>Goal:</b> Comply with state and EPA regulations for Land Application Program			
<b>Objective:</b> Permit additional acreage for application of bio-solids			
<b>Measures:</b>			
Number of acres permitted for Land Application Program	828	828	828
<b>Goal:</b> Operate the plant with skilled and certified personnel for efficient operation			
<b>Objective:</b> Certify all personnel to NC Biological Operator Certification grade I			
<b>Measures:</b>			
Percent of certified operators of plant staff	100%	100%	100%
<b>Goal:</b> To maintain compliance with NPDES permit requirements			
<b>Objective:</b> 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.			
<b>Measures:</b>			
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. This department goal is linked to our City strategic goals as shown on page 14.

**DEPARTMENTAL SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	2,364,580	2,494,986	2,629,414	2,792,759	2,230,118	2,691,645
Operating	2,632,933	2,999,912	2,709,426	3,314,696	3,256,147	3,041,251
Capital	239,934	204,152	548,053	489,006	1,094,351	458,932
<b>Total</b>	<b>5,237,447</b>	<b>5,699,050</b>	<b>5,886,893</b>	<b>6,596,461</b>	<b>6,580,616</b>	<b>6,191,828</b>
Budgeted Positions	40	40	41	41	38	38

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes nine (9) meter reader handheld data collectors, \$52,232; health and wellness fitness equipment, \$22,000; two (2) ½ ton trucks, \$52,400; one (1) excavator, \$98,800 (installment purchase); one (1) backhoe, \$110,000 (installment purchase); and one (1) 2-ton dump truck with flat bed, \$123,500 (installment purchase).

**GRAPHIC REPRESENTATION**

**FY 21-22** appropriations decreased \$404,633 or six (6%) percent compared to FY 20-21 budget. Personnel changes are related to a 2% cost of living adjustment, a 1.2% increase in retirement, a 3% increase for group health insurance, and the transfer of three (3) positions into the newly created Utility Maintenance department. One position remains frozen for a savings of approximately \$46,000. A large portion of maintenance funds budgeted within this department have been moved into the new Utility Maintenance department, resulting in the decrease shown within operating. Capital is shown above.

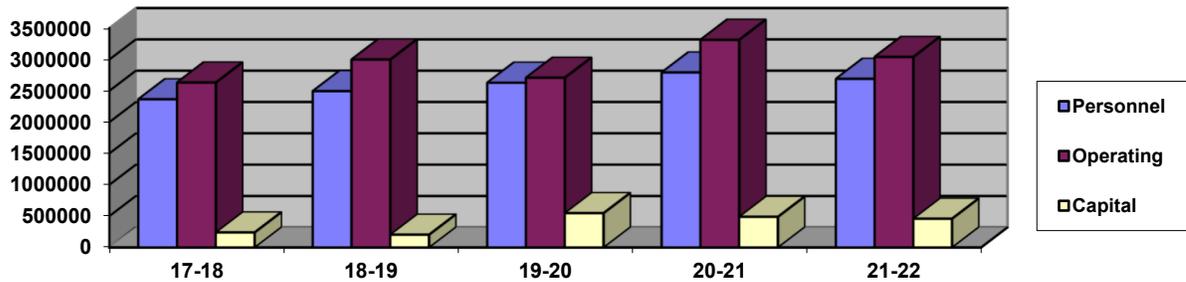
**FY 20-21** personnel changes are related to a 1.2% increase in retirement and a 7% increase for group health insurance. Cost of living and merit were not funded initially, however a 2% cost of living adjustment was given to employees November of 2020. Operating increased due to additional funds required for the meter change out program and in contractual services for repairs to utility lines. Capital funding includes three backhoes, five ½-ton trucks, and a one-ton utility truck.

**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.

### DISTRIBUTION AND COLLECTION (Continued)

**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.



## 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
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**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
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**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	164,447	441,507	441,419	328,166	0	0
Capital	485,063	818,275	229,576	13,340,442	16,450,000	150,000
<b>Total</b>	<b>649,510</b>	<b>1,259,782</b>	<b>670,695</b>	<b>13,668,608</b>	<b>16,450,000</b>	<b>150,000</b>
Budgeted Positions	0	0	0	0	0	0

### 2021-2022 CAPITAL OUTLAY DETAIL

Capital outlay funding includes water rehabilitation in the amount of \$100,000; and land acquisition for additional disposal site in the amount of \$50,000.

### GRAPHIC REPRESENTATION

**FY 21-22** appropriations reflect a decrease of \$13,518,608 or ninety-nine percent (99%) compared to FY 20-21 budget. Prior year budget includes \$12,250,000 for capital items, resulting in the decrease shown.

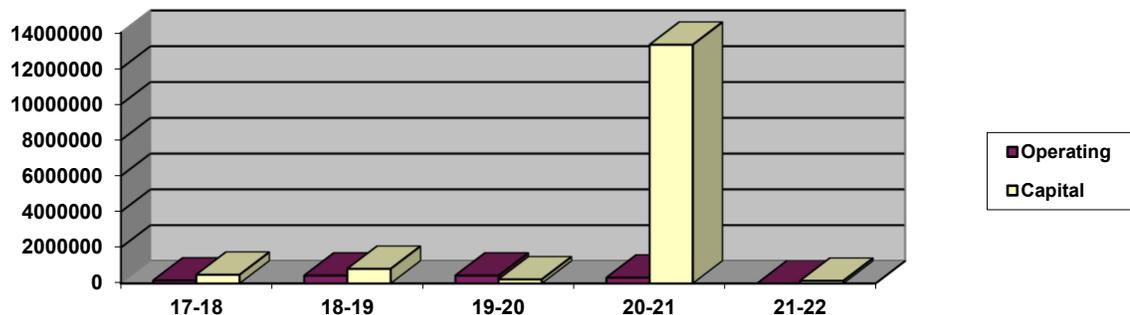
**FY 20-21** includes \$10,000,000 for the Water Filtration Facility expansion design and \$2,250,000 for the NC 42 waterline relocate. In preparation for expected growth, the City plans to add an additional 6 million gallons per day capacity to the City's water filtration facility. This expansion is expected to be funded through bond proceeds, however, the City is actively negotiating with and soliciting partners for cost sharing for the facility expansion.

**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.

**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 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Personnel	0	0	0	0	0	0
Operating	127,295	773,514	716,388	698,614	0	0
Capital	240,018	1,097,355	825,581	3,546,899	4,130,000	530,000
<b>Total</b>	<b>367,313</b>	<b>1,870,869</b>	<b>1,541,969</b>	<b>4,245,513</b>	<b>4,130,000</b>	<b>530,000</b>
Budgeted Positions	0	0	0	0	0	0

**2021-2022 CAPITAL OUTLAY DETAIL**

Capital outlay funding includes sewer rehabilitation, \$100,000; land acquisition for additional disposal site, \$50,000; fiber to the Water Reclamation Facility for internet and phone service, \$80,000; and sewer needs study, \$300,000.

**GRAPHIC REPRESENTATION**

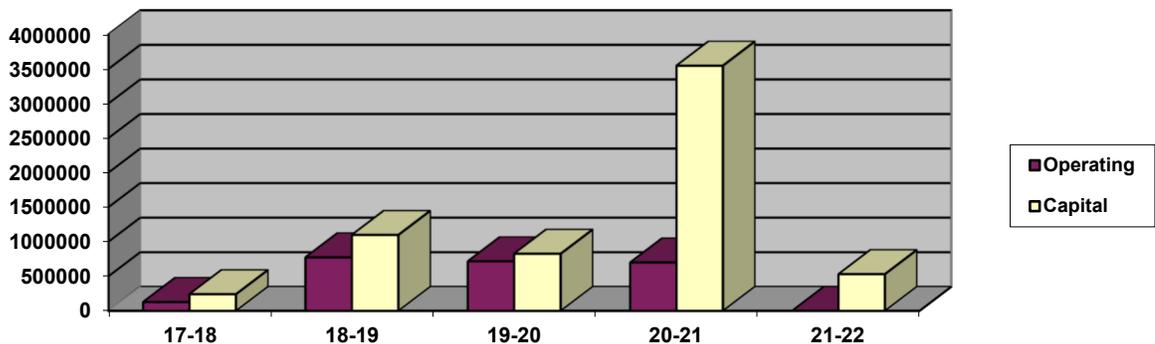
**FY 21-22** appropriations reflect a decrease of \$3,715,513 or eighty-eight percent (88%) compared to FY 21-22 budget. Capital is shown above.

**FY 20-21** includes funds for Gaster’s Creek Lift Station replacement, Little Buffalo Upper Reach sewer remediation, and Skunk Creek Railroad Crossing replacement.

**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.

**Capital costs drive expenditures within this cost center. Specific projects are analyzed and recommended for funding within the Capital Improvements Program.**



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## CHATHAM PARK – WASTEWATER TREATMENT PLANT (WWTP) OPERATION

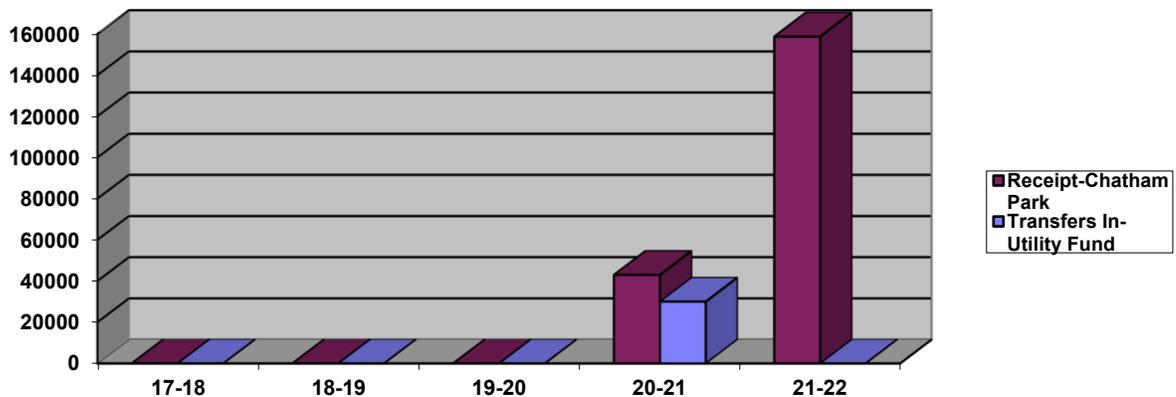
**Goal:** The Chatham Park Water Recovery Center is responsible for treating wastewater by it's residential, commercial, and industrial users to state and EPA requirements.

### REVENUE SUMMARIES

Revenue Sources	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Receipt-Chatham Park	0	0	0	43,000	158,758	158,758
Transfers In-Utility Fund	0	0	0	30,000	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>158,758</b>	<b>158,758</b>

### GRAPHIC REPRESENTATION

The City has entered into a contract to operate the Chatham Park Wastewater Treatment Plant. Chatham Park Investors, LLC will fully reimburse the City monthly for any expenses related to maintaining this operation. Once wastewater begins to be treated then the City will receive a management fee from Chatham Park Investors, LLC. A transfer from the Utility Fund was budgeted in FY 20-21 for the startup funds necessary to begin setup with vendors and utility accounts for the Wastewater Treatment Plant.



**CHATHAM PARK – WASTEWATER TREATMENT PLANT (WWTP) OPERATION**

**EXPENDITURE SUMMARIES**

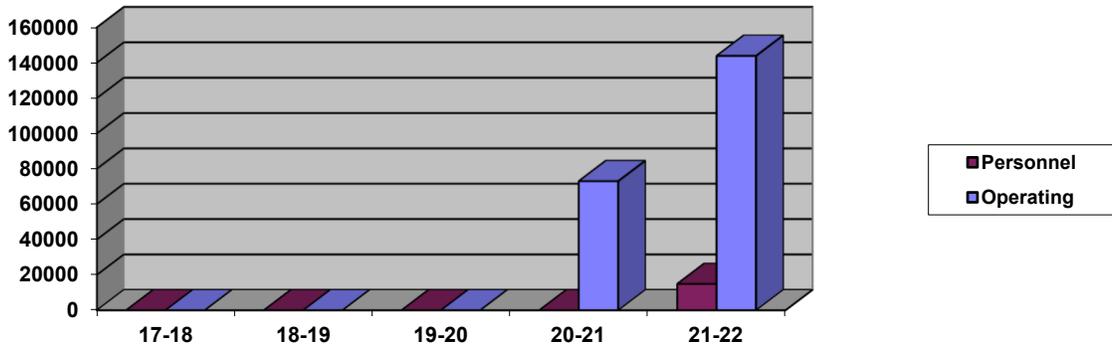
<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	0	0	0	0	0	14,880
Operating	0	0	0	73,000	0	143,878
Capital Outlay	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,000</b>	<b>0</b>	<b>158,758</b>

**2021-2022 CAPITAL OUTLAY DETAIL**

No capital outlay funding was requested.

**GRAPHIC REPRESENTATION**

The Chatham Park Water Recovery Center 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.



## CHATHAM PARK – WASTEWATER TREATMENT PLANT (WWTP) OPERATION

The Water Reclamation Department and Utility Maintenance Department are responsible for treating wastewater 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 the effluent discharge to ensure that compliance is maintained with all state permits.

Performance Measures	19-20 Actual	20-21 Projected	21-22 Projected
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**Goal:** Comply with State and EPA regulations.

**Objective:** Monitor with a sampling program to ensure compliance with permits and test influent and effluent at the plant.

**Measures:**

Number of samples taken	50-100
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**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%
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**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 NC State Division of Water Resources	0
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## 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

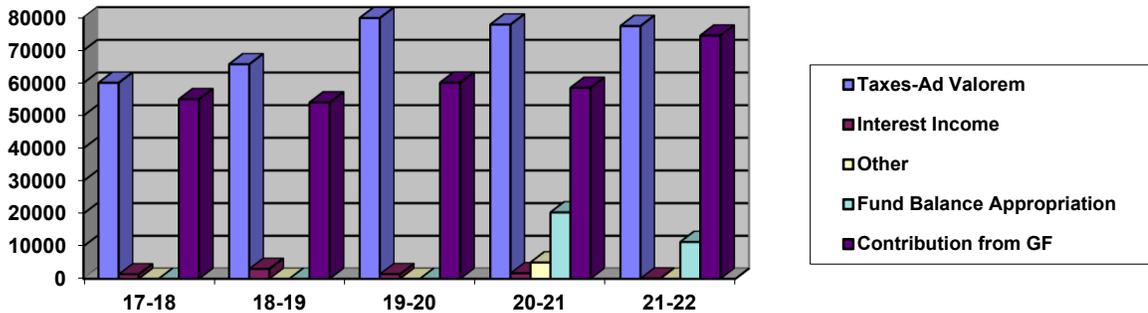
Revenue Sources	ACTUAL 17-18	ACTUAL 18-19	ACTUAL 19-20	BUDGET 20-21	REQUESTED 21-22	APPROVED 21-22
Taxes- Ad Valorem	60,029	65,714	79,879	77,868	77,418	77,418
Interest Income	1,387	3,044	1,436	1,700	100	100
Other	0	0	0	5,000	0	0
Fund Balance Appropriation	0	0	0	20,349	11,290	11,290
Contribution from GF	55,000	54,010	60,090	58,487	74,492	74,492
<b>Total</b>	<b>116,417</b>	<b>122,768</b>	<b>141,405</b>	<b>163,404</b>	<b>163,300</b>	<b>163,300</b>

### GRAPHIC REPRESENTATION

**FY 21-22** Municipal Service District revenue decreased \$104 compared to FY 20-21 budget. The contribution from the General Fund increased to fund additional personnel expenses as well as the RISE (Rural Innovation Stronger Economy) grant in the amount of \$10,000. 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 to fund additional personnel.

**FY 18-19** tax rate remains level at 11 cents per \$100 valuation.



**MUNICIPAL SERVICE DISTRICT FUND**

**EXPENDITURE SUMMARIES**

<b>Object of Expenditure</b>	<b>ACTUAL 17-18</b>	<b>ACTUAL 18-19</b>	<b>ACTUAL 19-20</b>	<b>BUDGET 20-21</b>	<b>REQUESTED 21-22</b>	<b>APPROVED 21-22</b>
Personnel	0	0	0	0	0	0
Operating	110,231	117,019	106,848	163,404	178,330	163,300
Capital Outlay	0	0	0	0	0	0
<b>Total</b>	<b>110,231</b>	<b>117,019</b>	<b>106,848</b>	<b>163,404</b>	<b>178,330</b>	<b>163,300</b>

**2021-2022 CAPITAL OUTLAY DETAIL**

No capital outlay funding was requested.

**GRAPHIC REPRESENTATION**

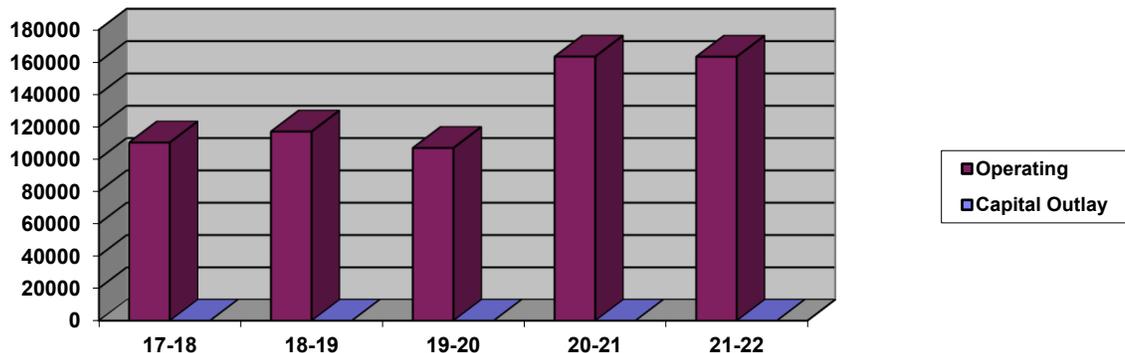
**FY 21-22** Municipal Service District expenditures reflect a decrease totaling \$104 compared to FY 20-21 budget. Operating includes building improvement grants in the amount of \$20,000; RISE (Rural Innovation Stronger Economy) grant in the amount of \$10,000; advertising in the amount of \$32,000; and \$64,492 for Downtown Sanford, Inc. (DSI) to fund personnel expenses.

**FY 20-21** did not fund the Entrepreneurship grant; building improvement was funded at \$20,000 and advertising was 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.



**MUNICIPAL SERVICE DISTRICT FUND - UNAUDITED**

**FUND BALANCE GOVERNMENTAL FUNDS**

	<u>ACTUAL 17-18</u>	<u>ACTUAL 18-19</u>	<u>ACTUAL 19-20</u>	<u>BUDGET 20-21</u>	<u>BUDGET 21-22</u>
<b>MUNICIPAL SERVICE</b>					
BEGINNING BALANCE	\$ 89,250	\$ 95,435	\$ 101,184	\$ 133,922	\$ 113,573
REVENUES					
CONTRIBUTION OTHER	-	-	-	5,000	
AD VALOREM TAXES	59,715	65,532	79,756	77,868	77,418
OTHER	1,701	3,225	1,559	1,700	100
TOTAL	<u>61,416</u>	<u>68,757</u>	<u>81,315</u>	<u>84,568</u>	<u>77,518</u>
EXPENDITURES					
DOWNTOWN REVITALIZATION	<u>110,231</u>	<u>117,018</u>	<u>108,667</u>	<u>163,404</u>	<u>163,300</u>
TOTAL	<u>110,231</u>	<u>117,018</u>	<u>108,667</u>	<u>163,404</u>	<u>163,300</u>
TRANSFERS IN - GENERAL FUND	55,000	54,010	60,090	58,487	74,492
<b>ENDING BALANCE</b>	<b><u>\$ 95,435</u></b>	<b><u>\$ 101,184</u></b>	<b><u>\$ 133,922</u></b>	<b><u>\$ 113,573</u></b>	<b><u>\$ 102,283</u></b>

Note: The Municipal Service District plans to use fund balance in FY 20-21 and FY 21-22 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	19-20 Actual	20-21 Projected	21-22 Projected
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**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	\$20,000	\$20,000	\$20,000
Private funds attained	\$25,000	\$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	5	5	5
Represent DSI on various local boards (TDA Board, Depot Building Committee, Chamber, Small Business Advocacy Committee)	3	3	3

**Goal:** To improve the district's overall appearance

**Objective:** To fund projects to improve the district's overall appearance

**Measures:**

Building improvement grants awarded	5	5	5
Art project	2	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	6	12	12
Holiday tree lighting	1	1	1
Movie series	0	0	3
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	0	0	1

## 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	PLANNING YEAR 2021-22	PLANNING YEAR 2022-23	PLANNING YEAR 2023-24	PLANNING YEAR 2024-25	PLANNING YEAR 2025-26
<b>WATER:</b>						
Water Rehabilitation	6	100,000	600,000	600,000	600,000	600,000
Water Line Relocates for NCDOT Maintenance Activities	6	-	100,000	100,000	100,000	100,000
Water Treatment Plant Expansion	4,6,10	12,000,000	130,000,000			
NC42 Water Line Relocate Including Engineering (R-3830)	3,6	507,270	1,992,730			
System Wide Water Needs Study	6		300,000			
Automatic Metering Infrastructure	4,6		700,000	7,000,000		
Carthage Waterline Relocate-Fire Tower to Wicker (U-5709)	6		100,000			500,000
Paint Water Tank - Harkey Road	6					400,000
Land Acquisition for Debris Disposal	6	50,000				
<b>TOTAL WATER</b>		<b>12,657,270</b>	<b>133,792,730</b>	<b>7,700,000</b>	<b>700,000</b>	<b>1,600,000</b>
<b>SEWER:</b>						
Sewer Rehabilitation	6	100,000	700,000	700,000	700,000	700,000
Chatham Street Area Sewer Rehabilitation	6		1,500,000			
Blowers at the WWTP	6		2,000,000			
System Wide Sewer Needs Study	6	300,000				
Fiber to the Water Reclamation Facility - internet improvements	6	80,000				
Woodland Avenue Area Sewer Rehabilitation Project	6		1,500,000			
Big Buffalo Dry Creek Outfall Replacement	4,6		1,000,000	7,000,000		
West Rose Street Area Sewer Rehabilitation Project	6			1,500,000		
Third Street Area Sewer Rehabilitation Project	6				1,500,000	
Dry Creek (Area 1) Improvements	6					1,500,000
Land Acquisition for Debris Disposal	6	50,000				
<b>TOTAL SEWER</b>		<b>530,000</b>	<b>6,700,000</b>	<b>9,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>
<b>TOTAL UTILITY FUND</b>		<b>13,187,270</b>	<b>140,492,730</b>	<b>16,900,000</b>	<b>2,900,000</b>	<b>3,800,000</b>
<b>STREET:</b>						
Street Resurfacing	5	575,000	575,000	575,000	575,000	575,000
Sidewalk replacement, curb and gutter, catch basin repair	5	100,000	100,000	100,000	100,000	100,000
Street Full Depth Reclamation Project	5		500,000			
City Hall Parking and Driveway Rehabilitation	5			400,000		
Service Center Parking and Driveway Rehabilitation	5				650,000	
<b>TOTAL STREET</b>		<b>675,000</b>	<b>1,175,000</b>	<b>1,075,000</b>	<b>1,325,000</b>	<b>675,000</b>
<b>PUBLIC SAFETY:</b>						
Concrete at Central	5		98,000			
#4 Fire Station Design	5	395,753				
#4 Fire Station Construction	4,5		4,089,000			
#5 Fire Station Construction	5				4,794,400	
Self Contained Breathing Apparatus (SCBA)	5		438,851			
Central Station Bay Renovation	5		103,000			
#2 Station Renovation Construction	4,5			1,277,400		
#6 Fire Station Construction	5					4,794,400
<b>TOTAL PUBLIC SAFETY</b>		<b>395,753</b>	<b>4,728,851</b>	<b>1,277,400</b>	<b>4,794,400</b>	<b>4,794,400</b>

## CAPITAL IMPROVEMENTS SCHEDULE

PROJECT DESCRIPTION	FUNDING SOURCE	PLANNING YEAR 2021-22	PLANNING YEAR 2022-23	PLANNING YEAR 2023-24	PLANNING YEAR 2024-25	PLANNING YEAR 2025-26
<b>GENERAL SERVICES:</b>						
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	35,000
Broadway Road Widening (U-3830) (Bike Lanes and Sidewalks)	5	310,000				
Carthage Street Road Diet/Wicker to Chatham	5	89,000	294,000			
Fields Drive Sidewalks	5	34,000	149,000			
Woodland Ave Sidewalks	5	28,000	116,000			
West Lee Greenway Phase I	5		210,000	1,165,000		
Downtown Wicker Street Greenway	4,5		175,000	3,000,000		
Charlotte Avenue Road Diet / Chatham to 11th	5			38,000		257,000
Carthage Street Improvements (U-5709)	5				200,000	
McIver Street Sidewalk and Bike Lanes / Chatham to Ninth	5				26,000	
Improvements to Amphitheater	5	50,000				
Passenger Depot	5				825,000	
Parking Expansion at Service Center	5				15,000	135,000
Pocket Park Plan Surface Replacement	5		200,000			
New Utility Building	4,5					6,000,000
Enterprise Park Greenway	5					150,000
<b>TOTAL GENERAL SERVICES</b>		<b>546,000</b>	<b>1,299,000</b>	<b>4,428,000</b>	<b>1,176,000</b>	<b>6,577,000</b>
<b>TOTAL GENERAL FUND</b>		<b>1,616,753</b>	<b>7,202,851</b>	<b>6,780,400</b>	<b>7,295,400</b>	<b>12,046,400</b>
<b>TOTAL ALL FUNDS</b>		<b>14,804,023</b>	<b>147,695,581</b>	<b>23,680,400</b>	<b>10,195,400</b>	<b>15,846,400</b>
<b>FUNDING SOURCE</b>						
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						
10 = OTHER LOCAL GOVERNMENT - Budgeted within Capital Projects Ordinance						

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
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:** NO **Service:** YES

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed.

**PROJECTED STATUS** as of JUNE 30, 2021:

<b>2021 Appropriation:</b>		<b>PROJECTED DATES:</b>	
Current Budget Amt:	\$300,000	Projected Begin:	7/1/2021
Total Expenditures:	\$300,000	Est. Completion:	ongoing
Projected Balance:	\$0		

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	100,000	600,000	600,000	600,000	600,000	2,500,000
Other						0
<b>Total</b>	<b>100,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>2,500,000</b>

Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund						0
Utility Fund	100,000	600,000	600,000	600,000	600,000	2,500,000
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
<b>Total</b>	<b>100,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>2,500,000</b>

Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2021-2026  
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 61% capacity in 2019. At 90% capacity, the City would be required to put a moratorium on growth until corrective action was taken. Full cost for 18 MGD Expansion

**Externally Mandated:** NO **Growth:** YES **Service:** YES

**IMPACT IF CANCELLED OR DELAYED:** Delay can hinder growth.

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:		Easement acquisition is nearing completion.		<b>PROJECTED DATES:</b>	
<b>2021 Appropriation:</b>		<b>\$0</b>		Projected Begin:	7/1/2021
Current Budget Amt:	\$0			Est. Completion:	3/1/2026
Total Expenditures:	\$0				
Projected Balance:	\$0				

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design	12,000,000					12,000,000
Acquisition						0
Construction		130,000,000				130,000,000
Other						0
Total	12,000,000	130,000,000	0	0	0	142,000,000

Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund						0
Utility Fund	2,500,000					2,500,000
Revenue Bonds		20,000,000				20,000,000
GO Bonds						0
Installment Contracts						0
Other Local Govt***	9,500,000	50,000,000				59,500,000
SRF Loan		60,000,000				60,000,000
Other (Specify - Notes)						0
Prior Year Balance						0
Total	12,000,000	130,000,000	0	0	0	142,000,000

Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	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
------	------------------------

<b>Water Plant</b>	We expect the expanded water plant to be operational in March 2026 so there will be no impact to operating budgets until FY 26-27.
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\*\*\*To be received from Fuquay Varina, Holly Springs, Chatham County, and Pittsboro.

**CITY OF SANFORD**  
**CAPITAL IMPROVEMENT PROGRAM 2021-2026**  
**PROJECT SUMMARY FORM**

<b>Responsible Dept:</b> Engineering - 721	<b>Project Title:</b> NC 42 water line relocation (includes engineering cost)
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**PROJECT DESCRIPTION:** NC 42 Water line relocation (includes engineering cost)



**PROJECT JUSTIFICATION:** DOT is in the process of widening highway NC 42. We have an agreement with DOT that allows us to have a water line in this right of way. Part of that agreement requires us to move our water line if it conflicts with their plans. This is required as part of the Broadway Road widening project.

<b>Externally Mandated:</b>	YES	<b>Growth</b>	YES	<b>Service</b>	YES
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**IMPACT IF CANCELLED OR DELAYED:** The Cities contribution is 25% of the actual cost.

**PROJECTED STATUS** as of JUNE 30, 2021:

<b>2021 Appropriation:</b>		<b>\$0</b>			<b>PROJECTED DATES:</b>
					Projected Begin: 7/1/2021
Current Budget Amt:	\$0				Est. Completion: 6/30/2022
Total Expenditures:	\$0				
Projected Balance:	\$0				

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	\$ 507,270	1,992,730				2,500,000
Other						0
<b>Total</b>	<b>507,270</b>	<b>1,992,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>

Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund						0
Utility Fund	2,392,730					2,392,730
Revenue Bonds						0
GO Bonds						0
Installment Contracts						0
Other Local Gov't (Specify - Notes)						0
Grants (Specify - Notes)	107,270					107,270
Other (Specify - Notes)						0
Prior Year Balance						0
<b>Total</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>

Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
<b>Department/Division Impacted</b>	
<b>Collections and Distribution</b>	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 2021-2026  
PROJECT SUMMARY FORM**

<b>Responsible Dept:</b> Engineering - 721		<b>Project Title:</b> Land acquisition for additional disposal site				
<b>PROJECT DESCRIPTION:</b> This will purchase land to be used for the disposal of construction debris. Cost will be split 50/50 between water capital and sewer capital departments.						
<b>PROJECT JUSTIFICATION:</b> Our current location is filling up. We need another location to put materials that result from the Cities repair effort.						
<b>Externally Mandated:</b>	YES	<b>Growth</b>	YES	<b>Service</b>	YES	
<b>IMPACT IF CANCELLED OR DELAYED:</b> Increased cost of disposal of debris at register landfills.						
<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0		<b>Projected Begin:</b>	7/1/2021	
<b>Current Budget Amt:</b>	\$0			<b>Est. Completion:</b>	6/30/2022	
<b>Total Expenditures:</b>	\$0					
<b>Projected Balance:</b>	\$0					
<b>Approx./Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition	100,000					100,000
Construction						0
Other						0
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
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
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Budget Impacts:</b> Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).						
<b>List</b>	<b>Explanation: How &amp; Why</b>					
<b>Department/Division Impacted</b>	This will not increase the operating budget.					
<b>Collections and Distribution</b>						

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** Wastewater 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.

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		<b>\$500,000</b>		Projected Begin:	7/1/2021	
Current Budget Amt:	\$500,000			Est. Completion:	ongoing	
Total Expenditures:	\$500,000					
Projected Balance:	\$0					

<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-2023</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction	100,000	700,000	700,000	700,000	700,000	2,900,000
Other						0
<b>Total</b>						
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-2023</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund						0
Utility Fund	100,000	700,000	700,000	700,000	700,000	2,900,000
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
<b>Total</b>	<b>100,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>2,900,000</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-2023</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

<b>List</b>	<b>Explanation: How &amp; Why</b>
<b>Department/Division Impacted</b>	
<b>Collections and Distribution</b>	There will be no impacts to the operating budget. The City maintains 200 miles of underground assets which must be maintained.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** Systemwide Sewer Needs Study

**PROJECT DESCRIPTION:** This will in conjunction with planning, help determine location and capacities of sewer lift stations.



**PROJECT JUSTIFICATION:** Growth is causing lift stations to approach capacity which limits advanced planning needed to prevent negative impacts on growth.

**Externally Mandated:** YES **Growth:** NO **Service:** YES

**IMPACT IF CANCELLED OR DELAYED:** At some point growth will have to stop until this is addressed.

**PROJECTED STATUS** as of JUNE 30, 2021: **PROJECTED DATES:**

<b>2021 Appropriation:</b>		<b>\$0</b>					<b>Projected Begin:</b>	7/1/2021
Current Budget Amt:	\$0						<b>Est. Completion:</b>	6/30/2022
Total Expenditures:	\$0							
Projected Balance:	\$0							

<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction						0
Other-Study	300,000					300,000
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund						0
Utility Fund	300,000					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
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

<b>List</b>	<b>Explanation: How &amp; Why</b>
<b>Department/Division Impacted</b>	
Collections and Distribution	This is a planning exercise and will not affect the operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

<b>Responsible Dept:</b> Engineering - 721		<b>Project Title:</b> Fiber to the Water Reclamation Facility - Internet and Phone				
<b>PROJECT DESCRIPTION:</b> This project will install a fiber service to the Water Reclamation Facility.						
<b>PROJECT JUSTIFICATION:</b> The Big Buffalo Water Reclamation Facility has intermittent phone and internet service. The ability to communicate with the facility and for the facility to obtain information via an internet connection is hampered by inadequate infrastructure.						
<b>Externally Mandated:</b>	NO	<b>Growth Related:</b>	NO	<b>Service Related:</b>	YES	
<b>IMPACT IF CANCELLED OR DELAYED:</b> Continued poor phone and internet service.						
<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0			Projected Begin:	7/1/2021
Current Budget Amt:	\$0				Est. Completion:	6/30/2022
Total Expenditures:	\$0					
Projected Balance:	\$0					
<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction	80,000					80,000
Other						0
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund						0
Utility Fund	80,000					80,000
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
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense		3,120	3,120	3,120	3,120	12,480
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>3,120</b>	<b>3,120</b>	<b>3,120</b>	<b>3,120</b>	<b>12,480</b>
<b>Operating Budget Impacts:</b> Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).						
List	Explanation: How & Why					
<b>Department/Division Impacted</b>						
<b>Water Reclamation Facility</b>	This will increase the operating budget to pay for the increased level of internet service.					

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
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 140 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.

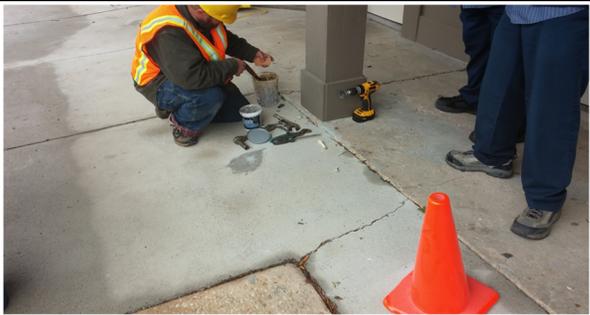
<b>PROJECTED STATUS</b> as of JUNE 30, 2021:			<b>PROJECTED DATES:</b>			
<b>2021 Appropriation:</b>		<b>\$575,000</b>			Projected Begin:	7/1/2021
Current Budget Amt:	\$575,000				Est. Completion:	ongoing
Total Expenditures:	\$575,000					
Projected Balance:	\$0					

<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction	575,000	575,000	575,000	575,000	575,000	2,875,000
Other						0
<b>Total</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>2,875,000</b>
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
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
<b>Total</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>2,875,000</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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	There will be no cost to the divisions operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2019-2024  
PROJECT SUMMARY FORM**

<b>Responsible Dept:</b> Engineering - 721		<b>Project Title:</b> Sidewalk Replacement, Curb & Gutter and Catch Basin Repair	
<b>PROJECT DESCRIPTION:</b> Sidewalk Replacement, Curb & Gutter and Catch Basin Repair to meet the Americans with disabilities Act Requirements.			
<b>PROJECT JUSTIFICATION:</b> 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.			
<b>Externally Mandated:</b>	NO	<b>Growth Related:</b>	NO
<b>Service Related:</b>	YES		

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		<b>\$75,000</b>		Projected Begin:	7/1/2021	
Current Budget Amt:	\$75,000			Est. Completion:	ongoing	
Total Expenditures:	\$75,000					
Projected Balance:	\$0					
<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction	100,000	100,000	100,000	100,000	100,000	500,000
Other						0
<b>Total</b>						
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund	100,000	100,000	100,000	100,000	100,000	500,000
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
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
<b>Department/Division Impacted</b>	
Transportation	Minimal impact in operating budget for items such as trip and fall claims and minor maintenance.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Fire **Project Title:** Design of #4 Fire Station

**PROJECT DESCRIPTION:** Design of Fire Station. The design is to fit a station on designated property.

**PROJECT JUSTIFICATION:** This will allow an Architect/Engineer to design a fire station on property that which the City will build a station upon.



**Externally Mandated:** Y **Growth Related:** Y **Service Related:** Y

**IMPACT IF CANCELLED OR DELAYED:** Will delay the construction process.

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:			<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0	Projected Begin:	7/1/2021	
Current Budget Amt:	\$0		Est. Completion:	6/30/2022	
Total Expenditures:	\$0				
Projected Balance:	\$0				

<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design	395,753					395,753
Acquisition						0
Construction						0
Other						0
<b>Total</b>	<b>395,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,753</b>
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund	395,753					395,753
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
<b>Total</b>	<b>395,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>395,753</b>
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

<b>List</b>	<b>Explanation: How &amp; Why</b>
<b>Department/Division Impacted</b>	
	This design will not affect the operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Planning Department **Project Title:** Wayfinding Signage

**PROJECT DESCRIPTION:** Wayfinding refers to information systems that guide people through a physical environment and enhance their understanding and experience of the space. In urban settings, wayfinding specialists develop signage and information systems for both pedestrians and motorists, who each have unique challenges navigating streets and roadways. Signs will be focused on 1) Main Thoroughfare Signage, 2) Downtown Pedestrian Oriented Signage, 3) Parking Lot Signage, 4) Visitor Information Kiosks, 5) City Gateway Concepts, and 6) Greenway Signage.



**PROJECT JUSTIFICATION:** The Planning Staff would like to begin to install phases of the Wayfinding Plan as agreed upon by the City Council. Wayfinding signs identify destinations for both visitors and residents, including but not limited to downtown, tourist destinations, municipal facilities, institutional centers, parks, greenways, and school facilities.

**Externally Mandated:** NO **Growth Related:** NO **Service Related:** YES

**IMPACT IF CANCELLED OR DELAYED:**

**PROJECTED STATUS** as of JUNE 30, 2021:

<b>2021 Appropriation:</b>	\$0	<b>PROJECTED DATES:</b>	
Current Budget Amt:	\$0	Projected Begin:	6/1/2021
Total Expenditures:	\$0	Est. Completion:	6/1/2026
Projected Balance:	\$0		

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	35,000	35,000	35,000	35,000	35,000	175,000
Other						0
<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>

Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	35,000	35,000	35,000	35,000	35,000	175,000
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
<b>Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>175,000</b>

Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
Public Works - Street Department	The Street Division will be responsible for any maintenance of the signs in the future.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** *Broadway Road Widening*

**PROJECT DESCRIPTION:** *Bike Lanes and Sidewalks*



**PROJECT JUSTIFICATION:** *DOT Administered Project - scheduled to be complete in 2023, includes match for sidewalk/sidepath/bike lane.*

**Externally Mandated:** YES **Growth:** NO **Service:** YES

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed.

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0		Projected Begin:	7/1/2021	
Current Budget Amt:	\$0			Est. Completion:	6/30/2022	
Total Expenditures:	\$0					
Projected Balance:	\$0					

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	310,000					310,000
Other						0
<b>Total</b>						
Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	310,000					310,000
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
<b>Total</b>	310,000	0	0	0	0	310,000
Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	0	0	0	0	0	0

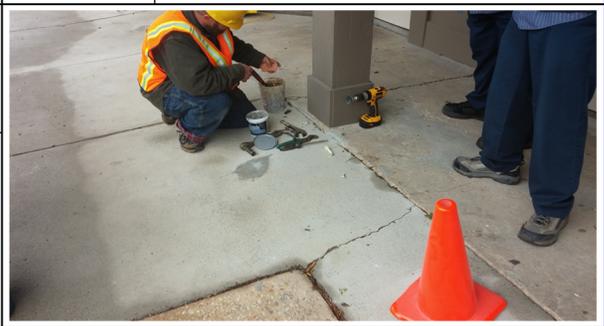
**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Transportation	No impacts to the divisions operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** Carthage St Road Diet

**PROJECT DESCRIPTION:** Carthage St Road Diet



**PROJECT JUSTIFICATION:** Total planning and ROW cost is \$150,000; total construction cost is \$1,764,000; NCDOT to pay 80%

**Externally Mandated:** NO **Growth Related:** NO **Service Related:** YES

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed

**PROJECTED STATUS** as of JUNE 30, 2021:

<b>2021 Appropriation:</b>	\$0	<b>PROJECTED DATES:</b>	
Current Budget Amt:	\$0	Projected Begin:	7/1/2021
Total Expenditures:	\$0	Est. Completion:	6/30/2023
Projected Balance:	\$0		

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	89,000	294,000				383,000
Other						0
<b>Total</b>						

Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	89,000	294,000				383,000
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
<b>Total</b>	89,000	294,000	0	0	0	383,000

Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	0	0	0	0	0	0

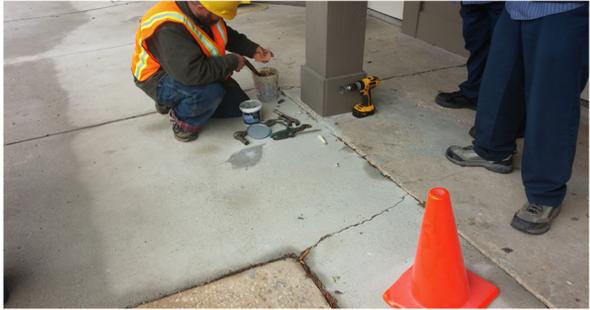
**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Transportation	No impacts to the divisions operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** Fields Drive Sidewalks

**PROJECT DESCRIPTION:** Bike Lanes and Sidewalks



**PROJECT JUSTIFICATION:** Total planning and ROW cost is \$170,000; total construction cost is \$744,000; NCDOT to pay 80%

**Externally Mandated:** NO **Growth Related:** NO **Service Related:** YES

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0		Projected Begin:	7/1/2021	
Current Budget Amt:	\$0			Est. Completion:	6/30/2023	
Total Expenditures:	\$0					
Projected Balance:	\$0					

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	34,000	149,000				183,000
Other						0
<b>Total</b>						
Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	34,000	149,000				183,000
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
<b>Total</b>	<b>34,000</b>	<b>149,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,000</b>
Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

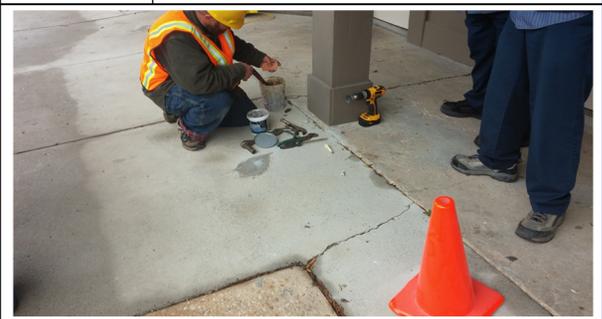
**Operating Budget Impacts:** Upon Completion, this Project may/will affect the following Department(s)/Division(s) (Note how & why).

List	Explanation: How & Why
Department/Division Impacted	
Transportation	No impacts to the divisions operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

**Responsible Dept:** Engineering - 721 **Project Title:** Woodland Avenue Sidewalks

**PROJECT DESCRIPTION:** Woodland Avenue Sidewalks



**PROJECT JUSTIFICATION:** Total planning and ROW cost is \$142,000; total construction cost is \$580,000; NCDOT to pay 80%

**Externally Mandated:** NO **Growth Related:** NO **Service Related:** YES

**IMPACT IF CANCELLED OR DELAYED:** Maintenance will be delayed

**PROJECTED STATUS** as of JUNE 30, 2021:

<b>2021 Appropriation:</b>	\$0	<b>PROJECTED DATES:</b>	
Current Budget Amt:	\$0	Projected Begin:	7/1/2021
Total Expenditures:	\$0	Est. Completion:	6/30/2023
Projected Balance:	\$0		

Appro/Expenditure Plan	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Planning/Design						0
Acquisition						0
Construction	28,000	116,000				144,000
Other						0
<b>Total</b>						
Financing Plan (to be completed by Finance Dept.)	2021-22	2022-23	2023-24	2024-25	2025-26	Total
General Fund	28,000	116,000				144,000
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
<b>Total</b>	28,000	116,000	0	0	0	144,000
Operating Budget Impact	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	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
<b>Department/Division Impacted</b>	
Transportation	No impacts to the divisions operating budget.

**CITY OF SANFORD  
CAPITAL IMPROVEMENT PROGRAM 2021-2026  
PROJECT SUMMARY FORM**

<b>Responsible Dept:</b> Public Building - 500		<b>Project Title:</b> Improvements to Amphitheater	
<b>PROJECT DESCRIPTION:</b> Improvements to amphitheater			
<b>PROJECT JUSTIFICATION:</b> Enhance sound and lighting at the amphitheatre through audio, video, and lighting improvements.			
<b>Externally Mandated:</b>	NO	<b>Growth Related:</b>	NO
<b>Service Related:</b>	YES		

**IMPACT IF CANCELLED OR DELAYED:**

<b>PROJECTED STATUS</b> as of JUNE 30, 2021:				<b>PROJECTED DATES:</b>		
<b>2021 Appropriation:</b>		\$0		Projected Begin:	7/1/2021	
Current Budget Amt:	\$0			Est. Completion:	6/30/2022	
Total Expenditures:	\$0					
Projected Balance:	\$0					
<b>Appro/Expenditure Plan</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Planning/Design						0
Acquisition						0
Construction	50,000					50,000
Other						0
<b>Total</b>						
<b>Financing Plan (to be completed by Finance Dept.)</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
General Fund	50,000					50,000
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
<b>Total</b>	50,000	0	0	0	0	50,000
<b>Operating Budget Impact</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Total</b>
Personnel						0
Operating Expense						0
Capital Outlay						0
(Minus Revenues)						0
<b>Net Operating Effect</b>	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
<b>Department/Division Impacted</b>	
Transportation	This project will not impact the operating budget.

**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:

<b>APPROPRIATION</b>	<b>PROJECT / PROGRAM BUDGET</b>	<b>PRIOR YRS. ACTIVITY</b>	<b>CLOSED PROJECTS</b>	<b>CURRENT YEAR ACTIVITY</b>	<b>TOTAL TO JUNE 30, 2020</b>
<b>SPECIAL REVENUES</b>					
<b>Community Development</b>					
Revenues	3,796,087	1,336,409	-	953,073	2,289,482
Expenditures	6,089,587	767,561	-	1,831,240	2,598,801
Other financing sources (uses)	2,293,500	45,000	-	2,248,500	2,293,500
Project Fund Balance					<u>\$ 1,984,181</u>
<b>GENERAL FUND CAPITAL PROJECTS</b>					
<b>Sidewalk / Greenway / Streetscape / Parks</b>					
Revenues	727,860	353,629	(355,860)	17,424	15,193
Other financing sources (uses)	3,027,198	3,027,198	(2,297,278)	0	729,920
Expenditures	3,755,058	2,255,858	(2,653,138)	788,598	391,318
Project Fund Balance					<u>\$ 353,795</u>
<b>UTILITY CAPITAL PROJECTS</b>					
<b>Water &amp; Sewer Capital Improvements</b>					
Revenues	14,728,964	6,106,373	(152,268)	4,219,581	10,173,686
Other financing sources	28,387,435	21,006,566	(4,532,313)	7,380,871	23,855,124
Expenditures	43,116,399	12,525,957	(4,684,581)	13,871,697	21,713,073
Project Fund Balance					<u>\$ 12,315,737</u>

**2021-2022  
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>GOVERNING BODY (9)</b>		
Mayor	1	*
City Council Members	7	*
City Clerk/Asst. to City Manager	1	\$52,845 - \$87,194
<b>DEPARTMENT OF ADMINISTRATION (4)</b>		
City Manager	1	*
Deputy City Clerk	1	\$39,284 - \$64,819
Public Information Officer/Grant Writer	1	\$52,845 - \$87,194
Management Analyst	1	\$58,333 - \$96,249
<b>DEPARTMENT OF HUMAN RESOURCES (5)</b>		
<i>HUMAN RESOURCES</i>		
Human Resources/Risk Mgmt. Director	1	\$82,413 - \$135,981
Human Resources Analyst	1	\$47,869 - \$78,983
Human Resources Assistant	1	\$39,284 - \$64,819
Receptionist	1	\$29,212 - \$48,200
<i>RISK MANAGEMENT</i>		
Risk Manager	1	\$61,301 - \$101,146
<b>DEPARTMENT OF LEGAL (2)</b>		
City Attorney	1	\$90,965 - \$150,093
Paralegal	1	\$41,286 - \$68,122
<b>DEPARTMENT OF COMMUNITY DEVELOPMENT (25)</b>		
<i>COMMUNITY DEVELOPMENT</i>		
Comm. Development Director	1	\$86,609 - \$142,905
Asst. Comm. Dev. Director	1	\$78,442 - \$129,430
Comm. Development Manager	1	\$64,401 - \$106,261
Zoning Administrator	1	\$64,401 - \$106,261
Senior Planner / Long Range	1	\$64,401 - \$106,261
Planner II	2	\$55,522 - \$91,611
Planner I	2	\$50,293 - \$82,983
Planning Technician	2	\$43,386 - \$71,587
Administrative Assistant III	1	\$43,386 - \$71,587

\* Amount is established and set by the City Council on a year to year basis.

**2021-2022  
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF COMMUNITY DEVELOPMENT CON'T (25)</b>		
<i>INSPECTIONS</i>		
Inspections Administrator	1	\$64,401 - \$106,261
Building Inspector I	3	\$47,869 - \$78,983
Administrative Assistant II	1	\$39,284 - \$64,819
Administrative Assistant I	2	\$35,604 - \$58,747
Field Superintendent	1	\$58,333 - \$96,249
<i>COMMUNITY ENHANCEMENT – CODE ENFORCEMENT</i>		
Code Enforcement Supervisor	1	\$52,845 - \$87,194
Code Enforcement Officer	2	\$45,581 - \$75,208
Administrative Assistant I	1	\$35,604 - \$58,747
<i>COMMUNITY ENHANCEMENT –PLANNING/HPC</i>		
Planner II	1	\$55,522 - \$91,611
<b>DEPARTMENT OF INFORMATION TECHNOLOGY (3)</b>		
Information Technology Director	1	\$78,442 - \$129,430
System Analyst/Webmaster	2	\$55,522 - \$91,611
<b>SANFORD GOLF COURSE (6)</b>		
Golf Course Manager	1	\$67,661 - \$111,640
Golf Course Superintendent	1	\$55,522 - \$91,611
Asst. Golf Course Manager	1	\$45,581 - \$75,208
Lead Turfgrass Technician	1	\$35,604 - \$58,747
Turfgrass Technician	2	\$32,248 - \$53,210

**2021-2022  
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF POLICE (111)</b>		
Chief of Police	1	\$105,525 - \$174,117
Assistant Chief	1	\$86,609 - \$142,905
Major	1	\$78,442 - \$129,430
Police Captain	8	\$71,083 - \$117,288
Administrative Assistant II	1	\$39,284 - \$64,819
Administrative Assistant I	1	\$35,604 - \$58,747
Police Records Supervisor	1	\$43,386 - \$71,587
Records Clerk	1	\$35,604 - \$58,747
Internal Affairs / Training Officer	1	\$71,083 - \$117,288
Sergeant	7	\$61,301 - \$101,146
Detective	11	\$55,522 - \$91,611
Narcotics Agent	5	\$55,522 - \$91,611
Police Officer III	32	\$52,845 - \$87,194
Police Officer II	5	\$50,293 - \$82,983
Police Officer I	14	\$47,869 - \$78,983
Telecomm. Supervisor	1	\$45,581 - \$75,208
Lead Telecommunicator	4	\$41,286 - \$68,122
Telecommunicator	12	\$37,421 - \$61,745
Receptionist	4	\$29,212 - \$48,200
<b>DEPARTMENT OF FIRE (54)</b>		
Fire Chief	1	\$86,609 - \$142,905
Deputy Fire Chief / Fire Marshal	1	\$67,661 - \$111,640
Battalion Chief	3	\$58,333 - \$96,249
Deputy Fire Marshal	1	\$55,522 - \$91,611
Administrative Assistant II	1	\$39,284 - \$64,819
Company Captain	9	\$50,293 - \$82,983
Firefighter III	17	\$43,386 - \$71,587
Fire Inspector	1	Part-time
Firefighter III/Driver Operator	9	\$43,386 - \$71,587
Firefighter II	6	\$41,286 - \$68,122
Firefighter I	5	\$39,284 - \$64,819

2021-2022

DEPARTMENTAL EMPLOYEE CLASSIFICATION

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF FINANCIAL SERVICES (21)</b>		
<i>FINANCE</i>		
Director of Financial Services	1	\$86,609 - \$142,905
Financial Services Supervisor	1	\$61,301 - \$101,146
Financial Services Support Assistant	1	\$35,604 - \$58,747
Accountant I	1	\$45,581 - \$75,208
Accountant II	1	\$50,293 - \$82,983
Senior Budget Analyst	1	\$52,845 - \$87,194
Accounting Technician	2	\$35,604 - \$58,747
Financial Services Support Specialist	1	\$50,293 - \$82,983
<i>UTILITY FUND ADMINISTRATION</i>		
Customer Service Manager	1	\$58,333 - \$96,249
Assistant Customer Service Manager	1	\$52,845 - \$87,194
Senior Accountant	1	\$55,522 - \$91,611
Contract / Purchasing Specialist	1	\$52,845 - \$87,194
Customer Service Representative	4	\$32,248 - \$53,210
Customer Service Representative	1	Part-time
Senior Customer Service Represent.	1	\$37,421 - \$61,745
Customer Service Specialist	1	\$35,604 - \$58,747
Customer Service Billing Specialist	1	\$43,386 - \$71,587

**2021-2022  
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF PUBLIC WORKS (139)</b>		
<i>PUBLIC WORKS ADMINISTRATION</i>		
Public Works Director	1	\$90,965 - \$150,093
Public Works Manager	1	\$78,442 - \$129,430
Public Works Administrator	1	\$52,845 - \$87,194
Public Works Safety Officer	1	\$45,581 - \$75,208
Administrative Assistant I	1	\$35,604 - \$58,747
 <i>STREET</i>		
Administrator	½	\$64,401 - \$106,261
Crew Supervisor I	3	\$41,286 - \$68,122
Equipment Operator III	1	\$35,604 - \$58,747
Equipment Operator II	3	\$32,248 - \$53,210
Maintenance Worker II	5	\$30,696 - \$50,649
Lead Maintenance Worker	2	\$35,604 - \$58,747
Traffic Services Technician	1	\$37,421 - \$61,745
Maintenance Worker I	2	\$29,212 - \$48,200
 <i>SOLID WASTE</i>		
Administrator	½	\$64,401 - \$106,261
Crew Supervisor I	2	\$41,286 - \$68,122
Equipment Operator II	8	\$32,248 - \$53,210
Equipment Operator I	2	\$30,696 - \$50,649
Lead Maintenance Worker / Graffiti	1	\$35,604 - \$58,747
Maintenance Worker II	3	\$30,696 - \$50,649
Compost Facility Operator	1	\$32,248 - \$53,210
Coordinator	1	\$50,293 - \$82,983
 <i>HORTICULTURE</i>		
Horticulturist	1	\$50,293 - \$82,983
Lead Groundskeeper	2	\$35,604 - \$58,747
Groundskeeper II	1	\$30,696 - \$50,649
Groundskeeper I	2	\$29,212 - \$48,200

**2021-2022  
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF PUBLIC WORKS CON'T (139)</b>		
<i>FLEET MAINTENANCE</i>		
Administrator	½	\$64,401 - \$106,261
Coordinator	1	\$50,293 - \$82,983
Mechanic II	3	\$39,284 - \$64,819
Fleet Maintenance Clerk	1	\$35,604 - \$58,747
<i>ENGINEERING</i>		
City Engineer	1	\$78,442 - \$129,430
Civil Engineer II	1	\$61,301 - \$101,146
Engineering Technician	1	\$43,386 - \$71,587
Administrative Assistant II	1	\$39,284 - \$64,819
Engineering Services Specialists	1	\$55,522 - \$91,611
Utility Locator	2	\$37,421 - \$61,745
Engineering GIS Technician	1	\$41,286 - \$68,122
Construction Inspector	3	\$43,386 - \$71,587
Engineering Project Administrator	1	\$61,301 - \$101,146
Drafting Technician	1	\$43,386 - \$71,587
<i>DISTRIBUTION AND COLLECTION</i>		
Distribution & Collection Administrator	1	\$64,401 - \$106,261
Distribution & Collection Coordinator	1	\$50,293 - \$82,983
Utility Connection Coordinator	1	\$50,293 - \$82,983
Crew Supervisor I	6	\$41,286 - \$68,122
Utility Maint. Worker II	7	\$30,696 - \$50,649
Utility Maint. Worker I	3	\$29,212 - \$48,200
Lead Utility Maint. Worker	5	\$35,604 - \$58,747
Equipment Operator III	1	\$35,604 - \$58,747
Equipment Operator II	5	\$32,248 - \$53,210
Meter Reader	7	\$32,248 - \$53,210
Meter Services Technician	1	\$33,894 - \$55,925
<i>PARKS</i>		
Administrator	1	\$64,401 - \$106,261
Park Technician / Team Supervisor	1	\$41,286 - \$68,122
Park Attendant	2	\$35,604 - \$58,747

**2021-2022**  
**DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
<b>DEPARTMENT OF PUBLIC WORKS CON'T (139)</b>		
<i>WATER FILTRATION</i>		
Water Filtration Administrator	1	\$64,401 - \$106,261
Chief Operator	1	\$50,293 - \$82,983
Operator III	3	\$43,386 - \$71,587
Solids Operator	1	\$35,604 - \$58,747
Operator I	3	\$35,604 - \$58,747
Lab Supervisor	1	\$52,845 - \$87,194
Lab Technician II	1	\$43,386 - \$71,587
<i>WATER RECLAMATION</i>		
Water Reclamation Administrator	1	\$64,401 - \$106,261
Chief Operator	1	\$50,293 - \$82,983
Pretreatment Coordinator	1	\$47,869 - \$78,983
Lab Supervisor	1	\$52,845 - \$87,194
Lab Technician II	1	\$43,386 - \$71,587
Operator III	3	\$43,386 - \$71,587
Operator II	1	\$39,284 - \$64,819
Operator I	2	\$35,604 - \$58,747
<i>WAREHOUSE</i>		
Maintenance/Inventory Tech.	1	\$35,604 - \$58,747
<i>PUBLIC BUILDING</i>		
Administrator	½	\$64,401 - \$106,261
Facilities Maintenance Technician	1	\$35,604 - \$58,747
Administrative Assistant I	1	\$35,604 - \$58,747
<i>UTILITY MAINTENANCE</i>		
Utility Maintenance Coordinator	1	\$50,293 - \$82,983
Utility Mechanic II	2	\$41,286 - \$68,122
Utility Technician	2	\$37,421 - \$61,745
Utility Maintenance Worker I	1	\$29,212 - \$48,200

**CITY OF SANFORD, NC**  
**PERSONNEL PROCEDURE**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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**

<b>SUBJECT</b>	<b>EFFECTIVE DATE</b>	<b>NUMBER</b>
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.

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## APPENDIX

### FY 20-21 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 911 building permits.
- ◇ Completed 12,306 building inspections.

##### ***Police***

- ◇ The Sanford Police Department worked toward law enforcement accreditation through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). Our award was announced in July 2021. Only 5% of United States law enforcement agencies are accredited.
- ◇ The Sanford Police Department purchased BolaWraps, which are used to restrain resisting subjects from a distance without relying on pain compliance tools.

##### ***Fire***

- ◇ A new fire engine was placed in service at #2 fire station.
- ◇ Installed washer and dryers at three stations to decontaminate duty uniforms after a fire (cancer initiative).
- ◇ Replaced weight machine at Central fire station.
- ◇ Continued 5-year replacement of turnout gear (NFPA).

##### ***Risk Management***

- ◇ Investigated and resolved ten (10) Windstream/Charter claims against the City for damages to underground cable.
- ◇ Conducted 10 job site and/or field inspections.
- ◇ Managed the City Workers' Compensation claims with 15 claims of work-related injury.
- ◇ Conducted research and offered guidance to department personnel concerning COVID-19. Distributed communications to all employees regarding interim change in policy, coordinated COVID-19 vaccination appointments at the Civic Center, and conducted employee vaccination status survey.
- ◇ Worked directly with the Public Works Safety Officer to develop training in trenching competent person, work zone safety, confined space, Asbestos & Silica awareness.
- ◇ Provided guidance and conducted research for City department heads on workers' compensation insurance, City of Sanford safety requirements, NC motor vehicle law, property and liability claims (per department), and OSHA regulations.

#### PLANNING AND ZONING

##### ***Code Enforcement***

- ◇ Focused increase in resolving solid waste/illegal dumping violations, 157 cases; commercial maintenance, 23 cases; minimum housing, 70 cases; miscellaneous, 32 cases; nuisance, 1,403 cases; and vehicles, 278 cases.

- ◇ Demolished four vacant/abandoned structures and one fire-damaged structure.
- ◇ Achieved voluntary compliance through repair for 17 properties on the vacant and abandoned residential properties list, demolition by owner for 3 additional properties on the list, and repairs are in progress for 7 properties.
- ◇ Provided education and assisted in enforcement of COVID-19 related state and local orders for over 700 area businesses.

### ***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).
- ◇ Actively working on rewriting the UDO subdivision regulations for larger major subdivisions per the director of the Sanford City Council.

### ***Community Development***

- ◇ Continued to serve as lead staff for the administration of NC Housing Finance Agency Single-Family Rehab (SFR) and Urgent Repair (URP) grant programs.
- ◇ Continued to serve as lead staff for the administration of the NC Department of Commerce Community Development Block Grant (CDBG) for the 226 Linden Avenue Rehabilitation Project, in partnership with the Sanford Housing Authority, to develop 5 units of housing for previously homeless individuals.
- ◇ Staff continued to serve as lead support for S3 Housing Connect, a homeless initiative that began in winter 2017. S3 Connect has flourished into multiple committees of volunteers from non-profits, faith-based organizations and community leaders. These committees meet monthly to push forward with different goals and tasks to improve our community's response to homelessness.
- ◇ The City of Sanford established an Equity Taskforce. The Sanford Equity Task Force Initiative collaboratively examines and works to dismantle disparities in the lives of Sanford residents by bringing an equity lens to improve outcomes for all populations. The Task Force's mission is to identify community needs through research, open forums, community meetings, surveys, and collaboration with various municipal departments, groups, and individuals working in service areas critical to the health and well-being of Sanford residents.
- ◇ Through a judicial order, the City of Sanford was granted control over the Sanford Affordable Housing Development Corporation. This gave the City control of the Wilrik Hotel Apartments, a 41-unit complex downtown. Since this time, the City has made safety enhancements and other updates to improve the quality of life for the building's residents.

### ***Planning***

- ◇ Downtown Sanford, Inc. (DSI)
  - Had six Downtown Alive concerts at the Depot with weekly attendance ranging from 300-700 people.
  - Completed second year of officer initiative patrolling the streets of downtown.
  - One Picnic, One Depot – served 280 people in April at the Depot as the second fundraiser to raise money for the renovation of the Depot Building.

- A Holiday Open House, Small Business Saturday, and Holiday Punch card were launched in November with double the holiday sales from the year before.
- Depot Tree and Train Lighting was virtual because of COVID but a successful Sunday with Santa drew several hundred to the park to have their picture made with Santa on the back of a vintage truck decorated for the holidays.
- Sanford Farmers' Market completed a second successful year. Huge efforts were made securing funds for the future home of the indoor market and pavilion to be at the King Roofing Building. The city will be contributing the building and the grounds to the project in addition to the county funding a full-time Local Food Coordinators position to run the facility. Pilgrim's of Sanford awarded DSI and the city \$505,000 to begin the project as well as the Worthy Lands Trust gave \$278,000 to help in the efforts. More contributions are being secured and announcements will come in the next few months. In partnership with the NC Cooperative Extension, the City of Sanford, Lee County, and Downtown Sanford Inc., the Pilgrim's of Sanford Ag Marketplace will serve as a farmer's market where the community can access affordable, fresh, and local foods. The Marketplace will also serve as a multi-functional space for civic events and gatherings, including 4-H meetings, farmer education courses, a food donation hub, and bi-lingual classes on food safety, budget planning, and cooking. Additional private donations and pledges have also been received to fund this project.
- Building Improvement Grants helped pay for 7 new awnings in downtown as well as help paint and repair plaster to one building.
- ◇ Public Art Initiative
  - Completed Public ARTS Projects to include, Street Piano, Dr. Mary Margert McLeod Mural.
  - Portal installed in Charlie Watson Lane with mosaic tiled pillars.
  - Planted one tree in Depot Park, City owned park for Arbor Day.
  - Continue to maintain the Appearance Commission Facebook page and provide updates for Ottocast page.
  - Mounted plaques to recognize contributors of Public Art
  - Received local, regional, and state press for City of Sanford Public Art Program.

## **TRANSPORTATION AND PUBLIC WORKS**

### ***Solid Waste***

- ◇ Collected 2,664 tons of leaves
- ◇ Collected 4,008 tons of limbs
- ◇ Collected 1,429 tons of bulk trash

### ***Sanitation***

- ◇ Collected 9,298 tons of household garbage
- ◇ Collected 2,295 tons of recyclables

### ***Street***

- ◇ 1,578 tons of asphalt were installed for patching; 163 linear feet of concrete were installed for curb and gutter, and approximately 285 cubic feet of sidewalk.
- ◇ Installed 281 ft. of drainage pipe.
- ◇ Completed approximately 341 site distance cut backs.
- ◇ Created, placed, and installed approximately 80 street signs throughout the city.
- ◇ Graded 27,752 feet of gravel streets.
- ◇ Continued to work with many contractors in the installation of Storm Drain Pipe in major areas where we have had a significant amount of pipe failures, and roadway wash out along with sinkholes.

### ***Fleet Maintenance***

- ◇ Made much needed repairs pertaining to the City Garage fuel system. The pumps in both the diesel and gas fuel tanks have been replaced along with a much-needed software upgrade to the system.
- ◇ Performed 200 vehicle services
- ◇ Completed approximately 198 vehicle repairs.

### ***Public Building***

- ◇ Installed plexiglass shields at all customer service areas.
- ◇ The installation of two electronic gates provides controlled access and enhanced security at the Public Works Service Center.
- ◇ Installed new phone system at City Hall and the Public Works Service Center.

### ***Warehouse***

- ◇ Continue to consistently maintain a sufficient inventory of parts / supplies at low cost for all operational departments.

### ***Horticulture***

- ◇ Mulched and pruned all of downtown streetscapes
- ◇ Renovated several traffic islands landscapes
- ◇ Transitioned turf from Fescue to Bermuda grass in small traffic islands

## **UTILITIES**

### ***Water Filtration***

- ◇ The Water Filtration Plant exceeded meeting all state / federal regulations for drinking water.
- ◇ The Water Filtration Plant treated 2.72 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 845 dry tons of sludge.
- ◇ Disposed of 3081 wet tons to landfill
- ◇ Treated 2.0 billion gallons of wastewater.
- ◇ Used 3 million gallons of reclaimed water.
- ◇ Sampled 11 industries semi-annually to ensure compliance with pretreatment program.
- ◇ Collected over 1,800 samples to ensure compliance.

### ***Distribution and Collection***

- ◇ Maintained 600 miles of distribution lines, 232 hydrants, and 270 miles of collection system.
- ◇ Repaired 48 major water lines and 6 minor water lines.
- ◇ Made 298 new water taps and 51 water retaps.
- ◇ Made 36 new 4" sewer taps
- ◇ Installed 90 new water meters and replaced 2,555 old meters.
- ◇ Tested 8 large water meters and 24 small water meters.
- ◇ Read 247,104 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***

- ◇ Upgraded to interactive Lockbox portal to reduce the number of exceptions received through Fed-ex daily. Decrease in weekly postage fees. Average weekly fees reduced from \$191.68 to \$42.59.
- ◇ Implemented SSN and ID validation for new accounts through the online system.
- ◇ Completed the AMI Program.
- ◇ Payment Plan Program – a total of 283 customers were on the program; 248 paid as planned; 34 customers left with balance; 1 active.
- ◇ \$32,511 collected in outstanding bills, ordinance violations, and judgements through Debt Setoff Program.
- ◇ \$7,869 collected from outside collections agency (Online Utilities).
- ◇ \$58,684 payments collected from on-line for a total of \$4,010,438.
- ◇ 17,369 payments collected with IVR for a total of \$1,058,296.
- ◇ 36,322 payments collected through the lockbox for a total of \$4,012,036.
- ◇ Assisted 203 customers through Sanford Cares Program.
- ◇ Donation through Sanford Cares Program total \$29,960.

### ***Finance***

- ◇ Received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers' Association for the city's June 30, 2020 Comprehensive Annual Financial Report; this is the 40th 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, 2021; this is the 35th 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 body camera system and software.
- ◇ Enhanced the city website [www.sanfordnc.net](http://www.sanfordnc.net) by enabling new features and improving graphics.
- ◇ Updated the city email system for increased functionality for mobile phones and mobile devices.
- ◇ Replaced the CAD servers.
- ◇ Upgraded software in 911 dispatch and updated computer systems in police cars.
- ◇ Installed several computer systems and printers at city hall, the police department, and the public works service center.
- ◇ Purchased and distributed 49 systems for the 2020 Employee Computer Purchase Program.
- ◇ Updated desktop computers at Central Fire Station, Fire Station #2, and Fire Station #3.
- ◇ Installed several new computer systems at the Waste Water Reclamation Facility.
- ◇ 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 printer at the Sanford Municipal Golf Course.
- ◇ Upgraded GIS software for the engineering department.
- ◇ Improved processes to provide electronic agendas and budgets to tablet computers.
- ◇ Replaced the LaserFiche Server.
- ◇ Performed several performance enhancements to the wireless network.

- ◇ Produced 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 300 computer systems / users in 14 buildings with 40 networked 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 \$3.6M paid in medical/Rx claims/fixed costs under our BCBSNC group health care plan for plan year 2020-2021 resulting in a loss ratio of 80.54%; a decrease from 91.0% for plan year 2019-2020. Claims costs decreased more than \$975,000.00 from plan year 2019-2020.
- ◇ A rate increase of 3% for plan year 2021-2022 was recommended to cover expected medical claims, administrative, stop loss, health care reform, and wellness program initiative costs. Increase felt on employer funding side; no increase in dependent premiums. Successfully renegotiated a 1.0% increase in the administrative fee with an 8.8% increase in the stop-loss fee for an annual increase of approximately \$118,000.00. The PPO medical plan option continues to be the plan of choice among employees.
- ◇ Continued to coordinate all HealthMapRx wellness programs (diabetes, cardiovascular, and biometric) for employees through PPCN. Savings net costs for all three programs for 2020-2021 is approximately \$333,000 (\$56,000 diabetes, \$108,000 cardiovascular, \$169,000 biometric).
- ◇ Recruited, hired, conducted new employee orientation, and processed 37 new employees (FT, Temp, Intern, Board/Committee Members) during FY 2020-2021.
- ◇ Processed 28 employee promotions during FY 2020-2021.
- ◇ Worked closely with BCBSNC to establish policy language for benefit eligible retirees who are transitioning from the group plan to a Medicare supplement plan; however, wishing to continue group coverage for eligible dependents.

## **RECREATION**

### **Golf**

- ◇ The Sanford Municipal Golf Course renovated hole # 4 and # 18.
- ◇ Set a new record of 33,243 rounds of golf played.

### **Parks**

- ◇ Kiwanis Family Park splash pad operated a full year, at its peak the splash pad hosted over 30,000 visitors during the month of July.
- ◇ The Sanford Parks Commission was established. The Sanford Parks Commission is an advisory group of citizens with particular interests related to promoting the creation, development, and use of municipal parks. The members represent and communicate the needs and interests of park visitors and neighbors to park management and city leaders. As such, the Commission is essentially a forum for discussion and a vehicle for communication and promotion of the city's park needs and activities. All employees are certified in recognized pool management.
- ◇ Equipment was purchased to enhance audio and improve lighting at the Depot Park Amphitheater. Additionally, an LED screen was purchased.

## 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

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