



GOVERNING BODY

THE HONORABLE T. CHET MANN, MAYOR

MAYOR PRO TEM JAMES G. WILLIAMS

COUNCIL MEMBER SAMUEL P. GASKINS

COUNCIL MEMBER JIMMY HAIRE

COUNCIL MEMBER BYRON M. BUCKELS

COUNCIL MEMBER CHARLES TAYLOR

COUNCIL MEMBER REBECCA WYHOF

COUNCIL MEMBER NORMAN C. POST III

**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, 2013

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, 2013. 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 over 28,000 residents.

During fiscal year 2004-05 the city purchased the county water system from Lee County. The city now provides water to more than 17,000 city and county residents as well as sewer service to approximately 9,200 city residents. The city is currently expanding the Wastewater Treatment Plant which will boost capacity from the current 6.8 to 12 million gallons daily by 2014.

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

2012 Census Estimates

City of Sanford	28,064
Town of Broadway	1,249
Lee County	59,715

Population Projections

Lee County in 2020	65,261
Lee County in 2030	72,988

Economic Characteristics

Median Age	38 years
Average Household Size	2.69 people
Gross Retail Sales (FY 2013)	
Lee County (including Sanford and Broadway)	\$612 million

Bond Rating for City of Sanford

- Fitch AA-
- Moody's Aa3
- NC Municipal Council ¹ 84

Bond Rating for Lee County

- Standard & Poor's A+
- Moody's Aa2

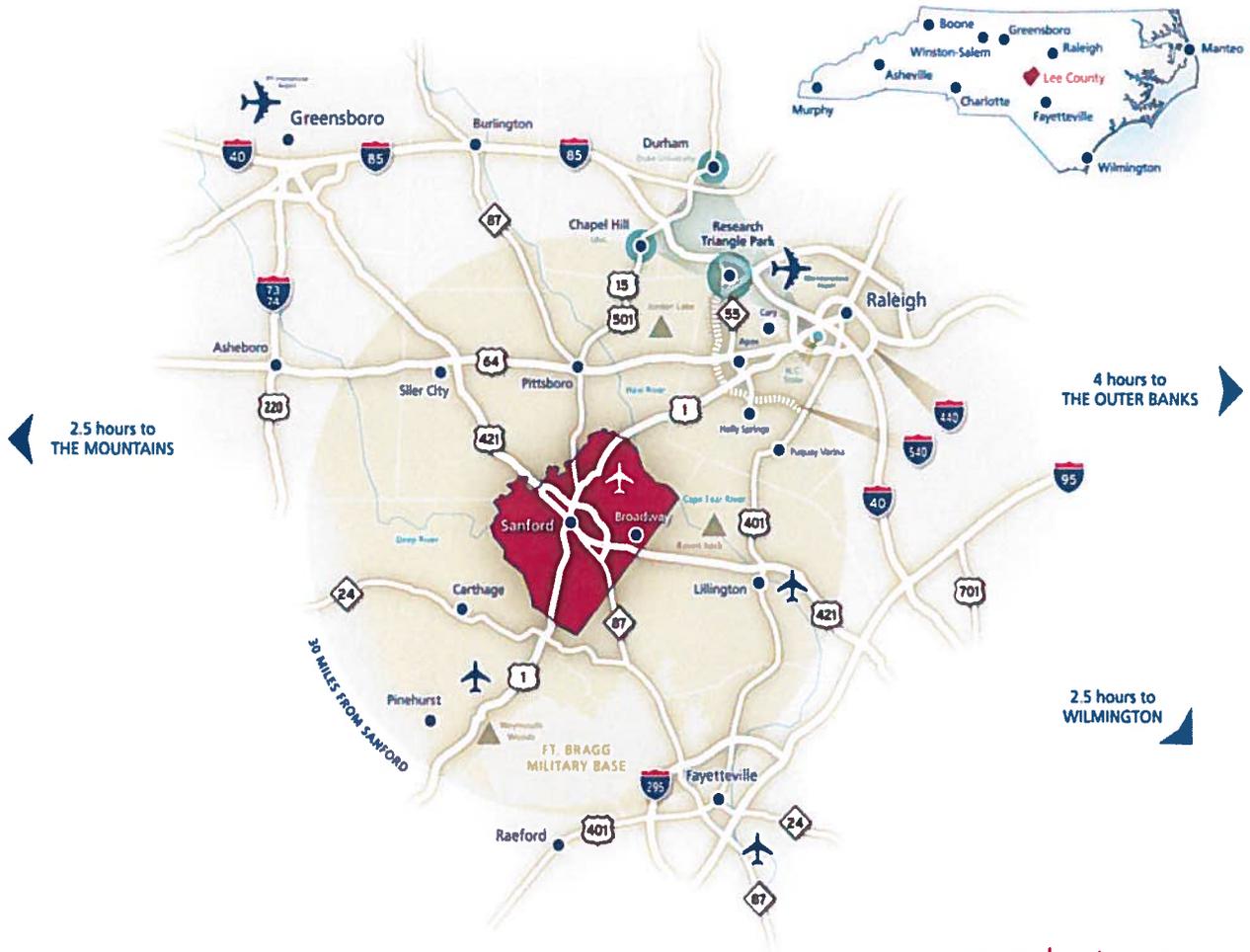
Family Income

Median Household	\$45,284
Per Capita	\$21,716
Median Family	\$53,375

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

Landscape

Land Area*	258.3 sq. miles
Population Density	238.5 persons/sq. mi.
Urban Area (City of Sanford)	49 percent
Rural Area (Outside City)	51 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	\$0.72 per \$100 valuation
Sanford	\$0.60 per \$100 valuation
Broadway	\$0.44 per \$100 valuation

Example: A house valued at \$100,000 would pay \$600 per year in city taxes and \$720 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

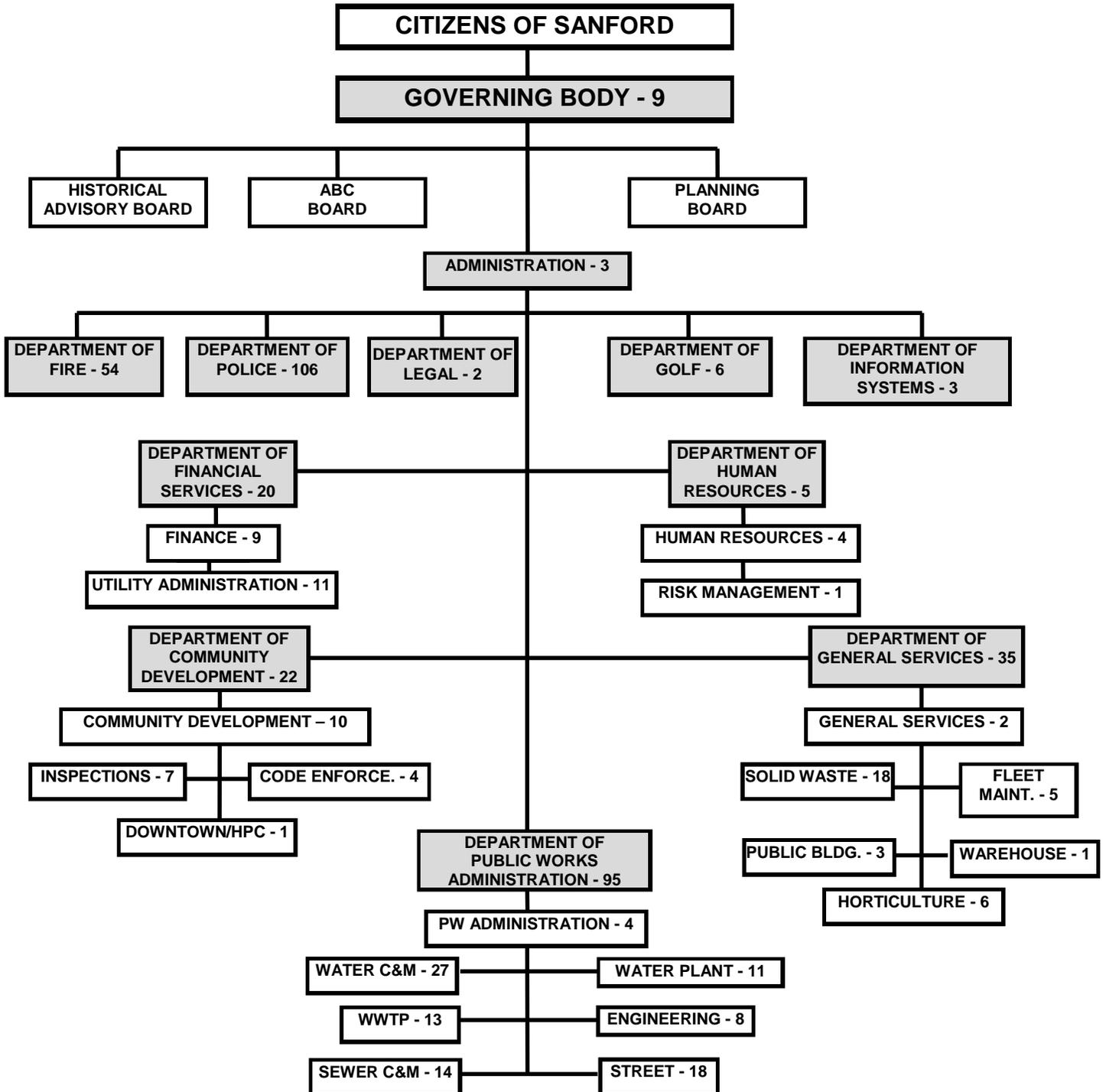
Sanford	6,800,000 gallons per day – expanding to 12 million gallons daily by 2014
Broadway	145,000 gallons per day

General Information

Power - Progress Energy and Central Electric Membership

Gas - PSNC Energy

CITY OF SANFORD ORGANIZATIONAL CHART



CITY OF SANFORD PROGRAM POLICIES

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 2014-2015 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 goals are established with the clear understanding that the citizens of Sanford demand a high quality of service.

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.

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.

FY 13-14 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 plan review and issuance of all building and trade permits as related to the state building codes
- ◇ Continued site inspections for all new construction projects to ensure compliance with state building codes and the Unified Development Ordinance

Fire

- ◇ Implemented a Fee and Fine Schedule that included a nuisance fire alarm fee that will help to reduce the number of false alarm calls
- ◇ Purchased a Quantitative Fit Test machine that will allow staff to perform the annual Fit Test required by OSHA and NFPA in house
- ◇ Replaced the data server to provide space for future growth
- ◇ With the separation of the data from the old server we were able to utilize it for the Virtual Protected Network server. This allowed the city to put Mobile Communications Terminals (MCT) on the first out trucks. These MCT's allow the trucks to communicate to the 911 Center without radio traffic. Personnel are currently in training for this program.
- ◇ With the addition of a part-time inspector, the city currently meets the 1 and 2 year inspection schedule mandated by the NC Fire Prevention Code.
- ◇ Continued five year replacement of turnout gear (NFPA)
- ◇ Continued training staff at the Emergency Services Training Center for more in depth and realistic training

Risk Management

- ◇ Conducted site safety committee meetings and job site and/or facility inspections
- ◇ Safety or risk management related classes coordinated and conducted with departments
- ◇ Maintained compliance with safety standards to include training, hearing conservation program, reporting, HAZCOM, OSHA, etc.

MASTER PLANNING AND ZONING

Code Enforcement

- ◇ Conducted voluntary preoccupancy inspections with landlords on rental properties
- ◇ Assisted Lee County tax office with condemned property assessment in the city

Community Development

- ◇ 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 rezonings, variances, and special use permits for the respective boards of Sanford, Lee County, and the Town of Broadway.

Downtown / HPC

- ◇ Held 7th annual Fall Festival – Jubilee
- ◇ Held 13th annual Christmas Tree Lighting
- ◇ Held 8th annual Holiday Open House

- ◇ Held 6th annual Spring Fling Open House for downtown businesses
- ◇ Continued the “Screen on the Green” movie series
- ◇ Continued the “Function at the Junction” Depot Park summer concert series

TRANSPORTATION AND PUBLIC WORKS

Solid Waste

- ◇ Purchased a new leaf vac truck
- ◇ Work with Lee County on interlocal agreement for storm debris cleanup contract
- ◇ Re-classified compost facility from large type 111 facility to large type 1 facility
- ◇ Waste Industries new transfer station was opened May 2014 completing contractual agreement
- ◇ Continued contract mowing of NC Department of Transportation right-of-ways and city right-of-ways

Street

- ◇ Drainage repair at Markham Street and Sherwood Drive
- ◇ Pipe replacement at 5th Street and Sussex Avenue
- ◇ Pipe repair at Longview Drive and McLeod Drive
- ◇ Street patching at Steele Street, Makepeace Street, and 4th Street
- ◇ Sidewalk repair at Vance Street and Sunset Drive

Fleet Maintenance

- ◇ Continued to buy compact trucks/cars to increase fuel mileage and lower initial costs
- ◇ Continued scrutiny of vehicular use in an attempt to maximize conformance of fleet vehicle replacement program
- ◇ Disposed of surplus property through on line auction with GovDeals

Horticulture

- ◇ Renovated several maintained areas such as City Hall walkway shrub/annual beds, Wicker Street traffic island, Horner Square parking lot, and Watson Avenue park
- ◇ Redesigned all annual beds with plants that grow larger reducing the amount to be planted while still maintaining an asthetically pleasing look
- ◇ Implemented new turf program consisting of turf herbicide applications and regular fertilizer applications. This reduces weed population and provides nutrients to turf to make it healthier and easier to maintain as well as improving the appearance

UTILITIES

Engineering

- ◇ Installed new pumps at Carr Creek lift station and decommissioned the old canned lift station. This completes the modernization of that site by removing equipment that dated back 35 years and replacing it with current technology.
- ◇ Replaced approximately 2,400 feet of small diameter water lines with 6” piping. The project increased flow and pressure to residents.
- ◇ Constructed the Humber Street parking lot with LED lighting and a bio-retention cell for rain water.
- ◇ Completed resurfacing project which involved 5.9 miles of city roads.
- ◇ Completed the Maple Avenue revitalization project which installed sidewalk, curb and gutter, and stormwater structures on Maple Avenue between 4th and 5th Streets. The impacted roads were also resurfaced.
- ◇ Cleaned and television surveyed approximately 9,000 feet of sewer line outfall.

- ◇ Replaced small diameter sewer lines in various areas throughout the city that could not be renewed by using cured in place lining techniques.
- ◇ Construction of the Big Buffalo Wastewater Treatment Plant expansion continued. The contractors are anticipating a completion date earlier than the May 2014 contractual obligation. The plant is already utilizing some of the new equipment. This project, when complete, will increase treatment capacity from 6.8 million gallons per day to 12 million gallons per day.
- ◇ Started construction of the Chatham Street parking lot. This will provide a 97 bay public parking lot built to match the streetscape design of the surrounding area.
- ◇ Started design of downtown streetscapes for the area bordered by Horner Boulevard, Moore Street, Carthage Street, and Wicker Street.

General Services Department

- ◇ Responded to council, city manager, and citizen requests, inquiries, and complaints in a timely and efficient manner
- ◇ Maintained safety in all departments of general services throughout the year and assured compliance with all reporting
- ◇ Assisted the planning department with the completion of neighborhood park at Maple Avenue and Fourth Street

Water Treatment Plant (WTP)

- ◇ Continued education opportunities to enable staff to receive certifications of equipment allowing knowledge necessary to trouble shoot and resolve performance issues
- ◇ The Water Plant was recognized by the NC Department of Labor for seventeen consecutive years with no loss time accidents
- ◇ The Water Plant received recognition from the North Carolina Department of Environment and Natural Resources for filtered water turbidity optimization. This recognition is for achieving a filter turbidity of less than 0.10 NTU's on no less than 95% of samples collected. The optimization provides a barrier of protection from contamination of pathogens and viruses.
- ◇ The Water Plant completed a project removing and installing a new seven hundred horse power variable frequency drive (switch gear) for our #1 high service pump. This project was of utmost importance to the delivery of water into the distribution system. The #1 pump is the workhorse of the four pumps, providing pumping capabilities 75% of the year.

Wastewater Treatment Plant (WWTP)

- ◇ Held a Grade 3 / 4 certification school at the WWTP; 2 employees received Grade II operators certifications
- ◇ Maintained laboratory certification
- ◇ Operators checked approximately 23,000 field parameters for process control; laboratory analyzed approximately 5,500 samples to maintain compliance for our discharge permit; laboratory sampled 10 industries and analyzed approximately 600 samples to ensure industries are maintaining compliance with the Pretreatment Program; treated approximately 1,484,000,000 gallons of wastewater; sent 1,718,650 gallons of reuse water to the golf course; land applied 4,631,400 gallons of sludge

Sewer Construction and Maintenance

- ◇ Improved right-of-way access points and creek crossings
- ◇ Removed trees from cross-country right-of-ways for better access
- ◇ Cleaned 10% of the city's collection system lines
- ◇ Staff responded to 218 stoppage complaints, jetted 26 miles of sewer main, mowed 43 miles of right-of-way easements, inspected 53 miles of priority lines, and inspected 22 miles of the collection system
- ◇ Treated 10,500 linear feet of sewer main with root control
- ◇ Vacuumed all wet wells and cleaned all build up and solids
- ◇ Televised 3,424 linear feet of sewer line
- ◇ Improved stock of spare parts to decrease downtime of lift stations

- ◇ Five employees attended the AWWA Pipe and Meter School to obtain NC state certifications

Water Construction and Maintenance

- ◇ Maintained 583 miles of distribution lines, and 1,565 of hydrants
- ◇ Repaired 10+ major water lines and 48 minor water lines
- ◇ Made 145 new water taps and 118 water retaps
- ◇ Installed 25 new water meters and replaced 727 old meters
- ◇ Tested 21 large water meters and 1 small water meters
- ◇ Read 228,952 water meters
- ◇ Inspected 37 city owned backflow devices and 599 privately owned backflow devices
- ◇ Removed 447,205 gallons of grease containing fluids and inspected 28 (of 180) grease traps
- ◇ Inspected 2,358 valves

FINANCIAL PLANNING

Utility Fund Administration

- ◇ 25,773 payments were collected on-line for a total of \$1,529,514
- ◇ The city's Debt Set Off Program continues to be successful in the collection of delinquent accounts; \$46,329 was collected in outstanding bills

Finance

- ◇ Received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers' Association for the city's June 30, 2013 Comprehensive Annual Financial Report; this is the 33rd 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, 2014; this is the 28th 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

- ◇ Provided many updates on our social networking sites on Facebook and Twitter to keep citizens informed
- ◇ The Information Technology department managed an upgrade of YourGov mobile app to provide more functionality for citizens that can be accessed anywhere in Sanford
- ◇ Purchased and distributed 56 systems for the 2013 Employee Computer Purchase Program
- ◇ Improved processes to provide electronic agendas and budgets to tablet computers
- ◇ Received state grant for operation of the Government Access Channel Sanford TV191
- ◇ Created the video that helped the city win the 2013 National Night Out award as well as producing several informational videos for city services on Sanford TV191 and the website
- ◇ Enhanced the Employee Intranet to stay connected with Human Resources and Risk Management information
- ◇ Maintained, repaired, and supported 225 computer systems / users in 15 different buildings with 40 networked printers
- ◇ Upgraded network managed anti-virus system
- ◇ Installed new software packages, service pack upgrades, and security patches for PCs and servers on the city's LAN and WAN network

- ◇ The Information Technology department set up a temporary data center in the Service Center with several work stations to ensure all critical city functions stayed operational after a diesel spill at city hall
- ◇ Added additional mobile devices to the city's network
- ◇ Installed new Laserfiche application server and upgraded software
- ◇ Enhanced layout of the city's website
- ◇ Installed a new network firewall
- ◇ Installed a new Fire Programs server for increased speed and functionality

Human Resources

- ◇ Over \$2.9 million paid in medical claims/fixed costs under our BCBSNC group health care plan resulting in a loss ratio of 97.11%; down from 99.81% for plan year 2012-2013; claims costs decreased approximately \$504,000 from prior year
- ◇ A rate increase of 10.2% for plan year 2014-2015 was recommended to cover expected medical claims, fixed and health care reform costs. The City made changes to Rx copayments and deductibles which resulted in a final increase recommendation of 5.2%. Employees will see an increase in premiums for 2014-2015 of 3.5% and the additional 1.7% will come from the fund reserve if needed. Successfully re-negotiated no increase in administrative fee and reduced stop-loss fee by increasing specific stop-loss from \$80,000 to \$100,000. Although we are seeing new enrollees in the CDHP, data shows that employees still prefer the PPO option over the CDHP with HSA.
- ◇ Successfully re-negotiated rates for life, accidental death and dismemberment, and short term disability resulting in no rate increase
- ◇ Successfully re-negotiated rates with the city's flexible spending account plan provider with no administrative rate change for 2014-2015 plan year
- ◇ Introduced a true PPO dental option for plan year 2014-2015- resulting in no increase for those employees enrolling into his option. Re-negotiated dental rates for high and low plans resulting in an increase of approximately 5.0% for plan year 2014-2015.
- ◇ Wellness Program continues to be successful; increased participation noted in all programs
- ◇ Coordinated successful flu shot program and health and wellness fair to include health screenings
- ◇ Successfully coordinated the benefits open enrollment program. HR intranet, e-mail, postings and PA announcements all used as communication tools. Conducted three all employee benefit overview meetings and received positive feedback from employees.
- ◇ Recruited, hired, conducted new employee orientation, and processed 31 new employees; processed 10 new council / board / commission members
- ◇ Successfully closed out the Early Retirement Incentive Program with 8 employees accepting the October 2013 retirement. As a result, 1 position was frozen, 3 replacements were filled internally via promotion and 4 were filled externally. Several additional promotions resulted when backfilling the vacancies created by the original promotions, etc. Savings in salary and benefits for direct replacements in FY 2013-2014 of approximately \$260,000 prior to severance payments and approximately \$165,000 following severance payments. Savings will be ongoing.
- ◇ Sponsored and coordinated a number of retirement ceremonies
- ◇ Completed an extensive audit of employee's personal records and life, 401K and retirement beneficiaries. As a result, met one-on-one with numerous employees assisting them in making changes. Processed over 3000 records in Munis and with various vendors.



PO Box 3729

Sanford, NC 27331-3729

City of Sanford

(919)777-1110

MEMORANDUM

TO: The Honorable Mayor Mann and City Council Members

FROM: Hal Hegwer, City Manager

DATE: May 20, 2014

SUBJECT: Proposed Annual Operating Budget Fiscal Year 2014-2015

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) 2014-2015. In September of 2013, voters authorized the City to issue general obligation bonds totaling \$14.5 million for several quality-of-life improvement projects. The proposed schedule for implementation of the projects entails issuing approximately \$8.5 million in bonds in 2015 and approximately \$6 million in 2017. This year's budget objective is to enhance the City's revenue position in anticipation of the first series of bonds by raising revenue required to accommodate the debt service. Adding additional revenue in FY 2014-2015 is expected to help soften the initial debt service payments by stabilizing our fund balance. Raising sufficient revenue now will also present a positive outlook for bond-rating agencies, and potentially minimize future tax rate adjustments. Market trends predict that interest rates will increase in the future, potentially eroding the available funds to complete the projects, so the earlier we issue bonds, the better. This bold endeavor approved by our citizens considerably changes our "pay as you go" philosophy and enables us to make a quick, substantial impact on the amenities they chose to support.

Every budget year, increases in health care costs are extremely difficult to incorporate into our budget because of the rate at which they escalate. The initial projected health insurance renewal for FY 2014-2015 indicated a 10.2 percent increase or \$296,000. In order to reduce the projected renewal rate, we changed our plan design and our specific stop-loss reimbursement structure. These changes reduced the renewal rate to 5.2 percent, or \$151,000. Premiums were increased by 3.5 percent and the remaining 1.7 percent was absorbed through the City's health insurance funds

retained earnings. The total additional cost budgeted for FY 2014-2015 was \$85,000. As of June 30, 2013, the health insurance internal service funds retained earnings totaled \$245,599. For three consecutive years, the City has avoided additional expense in health care premiums by shifting the burden to its employees in the form of higher user fees such as copays, deductibles, etc. This year's increase was divided among the premiums, user fees, and the insurance funds retained earnings.

The Lee County Economic Development Corporation (EDC) has requested the City of Sanford increase its annual funding for economic development in FY 2014-2015 to \$125,000. Prior year's contributions to the EDC were based upon the percentage split in the sales tax distribution for Lee County and the City of Sanford. After the recent change in the sales tax distribution methodology from per-capita to ad-valorem, our contribution to the EDC decreased from approximately \$84,000 to \$62,000. The requested increase is due to the formation of the new economic development organization named the Sanford-Lee County Partnership for Prosperity. The partnership's goal is to enhance the quality of life in Sanford and Lee County through a comprehensive set of sustainable economic and workforce development strategies that supports existing businesses and encourages new businesses. The plan includes merging the EDC with the Sanford Area Chamber of Commerce to form a new public-private nonprofit organization that can capitalize on the synergies and strengths of each organization. It will be staffed and funded to a higher level as a result of significant private funding unavailable in the past. Part of the plan includes co-locating the partnership with City and County planning, inspections, and other agencies to more efficiently serve business and industry.

It is important to remember that in the last year's budget, we increased our tax rate from a revenue neutral rate of \$0.51 to \$0.54 for a \$0.03 increase. Additionally, we increased our solid waste fee by \$25 from \$125 to \$150. These adjustments did help offset our losses in sales tax as a result of Lee County's action to change the distribution methodology, but they did not fully address our approximately \$480,000 revenue shortfall. Last year's change in both the City's and County's tax rates did help readjust the sales tax distribution formula to add an additional \$213,803 of sales tax revenue for FY 2014-2015. In conclusion, we have not recovered approximately \$266,000 of revenue. It is imperative that we address our revenue problems as reasonably as possible.

As with any service industry, our employees continue to be our greatest asset. Maintaining a competitive pay plan is a strategic priority for the City that enables us to attract, recognize, and retain valuable workers. As the economy improves, there will be real challenges to retain, develop, or find the skilled staff needed for essential services. We need to examine pay disparities, compression, and the competitiveness of the pay rate to the labor market. I included \$35,000 in the budget to conduct a review of our current classification system and pay plan. The last comprehensive classification and pay study for the City of Sanford was completed in 2000. A less comprehensive study was performed in 2006, but was not implemented. A study was budgeted in FY 2012-2013 but was cancelled due to revenue shortfalls related to the anticipated sales tax redistribution.

GENERAL FUND OVERVIEW

In the General Fund, our two main sources of revenue include ad valorem property tax and sales tax. These two sources make up 71 percent of the total revenue collected in this fund for FY 2014-2015. The General Fund revenues will increase this year by \$3,107,962, or 13.5 percent, primarily due to higher taxes and fees and revenue available from installment purchase proceeds. Historic, unusually low interest rates provide an opportunity to purchase large capital items that are difficult to purchase as "pay as you go" in the annual budget. Installment purchase proceeds will be utilized to purchase a fire pumper, knuckleboom, leaf vacuum truck, and street sweeper for approximately \$965,000. It is recommended we purchase these large items in this manner to minimize our use of fund balance since we are anticipating issuing bonds in January 2015. Fund balance reserves are an important indicator of financial stability considered by bond-rating agencies. Fund balance reserves are budgeted to increase by \$149,494 in FY 2014-2015. We are using revenue from a fee increase in sanitation to fund \$600,000 in street resurfacing/sidewalk repair. I recommend using \$832,848 of fund balance for one-time capital purchases. We are continuing to freeze five positions in several departments including Human Resources, Inspections, Solid Waste, and the Fire Department. I recommend freezing two additional positions in Community Development this year for a total of seven. However, freezing positions puts more pressure on our service delivery level as we continue to do more with less.

GENERAL FUND REVENUES

I recommend our tax rate be adjusted to \$0.59 for an increase of \$0.05 from our current tax of \$0.54. General Fund revenues are budgeted to be \$26,051,575 for FY 2014-2015. The available fund balance on June 30, 2013 was \$8,937,266, or 36.27 percent of General Fund expenditures. It should be noted that, with the projected use of fund balance in the current FY 2013-2014 budget, the anticipated available fund balance on June 30, 2014 would be \$8,400,005, or 32.2 percent. Our ad valorem tax is projected to increase by \$1,291,529, or 10 percent. Sales tax revenues are projected to increase approximately \$340,000 from the FY 2014-2015 budget or 8.6 percent.

I also recommend an increase of \$75 per residence in the sanitation fee that is imposed on all residential waste accounts. Currently, all residences pay a fee of \$150 per year that generates revenues of approximately \$1,320,000. This user fee, first imposed in FY 1991-1992, was created to offset tipping fees and other related waste disposal costs associated with the compost facility. User fees are typically utilized by local governments to charge for a service that directly benefits the user. Only residential accounts benefit from the waste services, which include residential garbage, recycling, leaf, limb, bulk trash, collection, and disposal. The current sanitation fee covers approximately 65 percent of the cost to provide the service. After the increase, the fee will cover approximately 96 percent of the cost of the service and will provide additional yearly revenue of \$660,000. The last sanitation fee increase was in the FY 2013-2014 budget, raising the fee from \$125 to \$150 per year.

GENERAL FUND-FUND BALANCE

The City of Sanford's fund balance level has been a frequent topic of conversation for several years. Our current fund balance remains healthy; however, we have used significant amounts of fund balance since 2009. As depicted in the chart below, our fund balance at the end of FY 2012-2013 was 36.27 percent or \$8,937,266. The fund balance average percentage for populations of our size is 49.97 percent, and the average for all cities in North Carolina is 42.79 percent. We are no longer higher than our group's average or the state's average. Fund balance is only used to cover capital items and not recurring expenditures. This year, bond-rating agencies will require the City to formally adopt a fund-balance policy.

City of Sanford Historic Fund Balance

Fund Balance Available in Dollars (FBA)	2013	2012	2011	2010	2009	2008	2007
	8,937,266	9,411,869	\$9,386,394	10,756,922	10,956,925	11,350,750	9,698,506
Change in Fund Balance Available	(474,603)	25,475	(1,370,529)	(200,003)	(393,825)	1,652,244	2,108,012
Unit FBA %	36.27	39.65	37.86	46.26	47.33	52.64	49.33
Group Average FBA %	49.97	51.11	49.77	44.27	41.08	43.40	40.43
State Average Non-Electric Group	44.07	42.64	40.91	38.70	37.89	36.66	37.39
State Average FBA %	42.79	41.66	39.42	37.47	37.03	36.34	36.54

*Source: North Carolina Department of State Treasurer.

*FBA is a percentage of net expenditures.

GENERAL FUND EXPENDITURES

Our annual budget ordinance segregates governmental functions within the General Fund into five categories. They are General Government, Public Safety, Transportation, Sanitation, and Community Development. The significant changes in the General Fund expenditures are covered below.

General Government – This category of expenditures includes Governing Body, Administration, Human Resources, Risk Management, Elections, Finance, Information Systems, Legal, Public Building, General Services, Central Office, Other Contributions, Fleet Maintenance, Horticulture, and Debt Service.

There are several operating transfers and contributions to specific organizations included in the General Fund. Staff received a total of five requests for funding including new requests from Brick Capital Community Development Corporation and The Salvation Army. Unfortunately, the two new requests were not received by the deadline. Therefore, this year's proposed contributions are the same as last year and total \$18,000 to the Temple Theater, \$2,700 to the Arts Council, and \$2,700 to the Railroad House. Other contributions include \$118,509 set aside to meet our contractual arrangements to companies receiving incentive grants.

In the last fifteen years, there has been tremendous growth in technology related infrastructure used by staff. Technology use has greatly increased the productivity of every department, but at the same time it has created more work for the Information Systems Department. The department now supports 244 computer systems, over 50 printers and copiers, 35 different software packages on a wide area network of 15 different municipal buildings. The last position added to the department was in 1999, creating a department of two employees. Since 1999, we created an email system, City website, intranet, public portal for the Police Department, and local government TV station. Wireless computing, tablet technology, and mobile applications are more recent additions that continue to add to the workload. Currently, the overflow of work has been managed through the use of consultants. However, we have reached a point where it is financially prudent to add another employee.

In General Government, one position that remains open will continue to be frozen in the Human Resources Department to minimize recurring expenditures. Major capital expenditures include a new email server for \$9,000 and an upgrade to one park for \$75,000. The budget also includes operating funds of \$3,500 for the Citizens 101 Academy and the Citizens Advisory Council.

Public Safety – This category of expenditures includes Police, Fire, and Inspection budgets. The Public Safety category is projected to increase by \$838,368, or 6.4 percent compared to the prior year's budget.

In the Police Department, major capital expenditures include replacing 13 patrol vehicles at a cost of \$332,033 and four mobile data terminals at a cost of \$25,000. A ductless forensic evidence containment cabinet is included to improve evidence integrity and safety for employees. I recommend funding a non-law enforcement receptionist position that was frozen in last year's budget to free up sworn personnel from customer service related duties.

In the Fire Department, the major expenditures include the purchase of a new pumper for \$480,000 that will be housed at Central Fire Station. The new pumper will allow us to phase out a 1977 fire pumper that is currently used as a reserve truck at Fire Station Number 3. Our 2000 ladder truck will be used as a reserve for Central Fire Station and for specific downtown and other multi-story buildings. This will help extend the service life of a 14-year-old ladder truck and allow us to have a 1996 reserve pumper for Fire Station Number 2 and a 1987 reserve pumper for Fire Station Number 3.

In the Inspections Department, I recommend the continued freezing of two positions: one clerical and one field inspector.

Transportation – This category includes Street Maintenance and Street Capital Improvements and its overall increase in expenditures is \$806,603, or 33.1 percent from last year's budget. Last year's budget did not include funding for street resurfacing or sidewalk repair. This budget includes \$500,000 for street resurfacing and \$100,000 for sidewalk repair. This is the fourth consecutive year that I am requesting that we suspend our street-lighting enhancement program. I plan to provide you information

later in the budget year about changing our street-light program to take advantage of changes in light-emitting diode (LED) technology. Recommended capital outlay includes the purchase of a new street sweeper for \$189,633 through installment purchase financing.

Sanitation – This category of expenditures includes our Solid Waste Division, curbside garbage collection, recycling, and disposal. The overall increase in this category is \$241,145, or 9.5 percent versus the FY 2013-2014 budget. Recommended capital outlay in the Solid Waste Division includes replacing a knuckleboom truck and a leaf vacuum truck through installment purchase financing. Effective July 1, the city's monthly charge from Waste Industries for residential solid waste collection, recycling, and disposal will increase 1.2 percent. Also, one position in the division is recommended to remain frozen.

Community Development – This category includes Community Development, Code Enforcement, and Downtown/Historic Preservation. The overall decrease in this category is \$147,342, or 11.1 percent versus the FY 2013-2014 budget. I recommend freezing a vacant administrative position in code enforcement and the Assistant Community Development Director's position while talks are being held with the county about relocating various City and County personnel to one location. This relocation will provide enhanced efficiencies generated by eliminating the Community Development Department's operation out of multiple facilities.

UTILITY FUND OVERVIEW

In FY 2009-2010, we began adjusting utility rates to provide sufficient revenue to meet the debt requirements associated with the Wastewater Treatment Plant expansion. Our strategy of adjusting rates several years ahead of the debt gave us time to position ourselves to absorb the additional debt load. Next year, our debt payments will peak with an additional debt payment required from our \$17.5 million loan from the state revolving loan program. In the future, we will experience relief as our debt payments decrease over time if no additional debt is needed. We anticipate sufficient revenue to meet next year's obligations without having to adjust rates. However, if our revenues do not hold steady or significantly decrease, we may be forced to consider a rate adjustment during the fiscal year. This is necessary because our revenue bond covenants dictate that we meet specific debt coverage ratios or we may face a downgrade in our bond rating. A lower bond rating would increase our cost of borrowing in the future, but would not impact our current revenue bonds debt payments.

UTILITY FUND REVENUES

Utility Fund revenues for FY 2014-2015 are estimated at \$18,596,603 which reflects a decrease of 3.5 percent, or \$682,283 compared to the FY 2013-2014 budget. We anticipate Utility Fund revenues will decrease due to less consumption and revenue accruals.

UTILITY FUND EXPENSES

Utility Fund expenses will increase \$254,064 or 1.3 percent over last year's budget. This year, we will continue our effort to meet our capital needs in our water and wastewater infrastructure by committing \$400,000 for water system rehabilitation and \$450,000 toward wastewater system rehabilitation. Other Utility Fund capital purchases include vehicles and equipment totaling \$658,455. I recommend we continue to freeze two positions in the Engineering Department and one position in the Sewer Construction and Maintenance Division.

GOLF FUND

The overall increase of expenditures in the Golf Fund budget is \$27,541 or 3.9 percent versus the FY 2013-2014 budget. This increase is primarily due to the replacement of a rough mower at a cost of \$40,000 that will be purchased through installment purchase financing. The revenues in the Golf Fund are projected to be \$732,883, including \$40,000 in installment purchase proceeds and \$91,383 in contribution from the General Fund. We increased user fees at the golf course for the last two years. I recommend we leave fees unchanged for FY 2014-2015.

SPECIAL TAX DISTRICT

The proposed Special Tax District budget for FY 2014-2015 is \$87,710, which reflects a 58.4 percent increase compared to last year's budget. The current year tax rate is \$0.11 for \$100 assessed valuation, and I recommended that this tax remain the same. Capital expenditures include \$30,000 to replicate the "Paint What Matters" Benjamin Moore campaign, and an additional \$20,000 for the façade improvement program. The Special Tax District is appropriating fund balance of \$31,914 to balance their budget.

SUMMARY

I recommend that our tax rate be raised from \$0.54 per \$100 assessed valuation to \$0.59 per \$100 assessed valuation. I also request a solid waste fee increase of \$75.00. It is imperative that we raise enough revenue to put us on solid footing going into next year to stabilize our reserves prior to entering the bond market.

I also recommend that we provide a cost-of-living adjustment of 2 percent of salary, effective with the July 3, 2014 pay date. The City of Sanford has invested heavily in our employees, and we must continue to compete with other local governments and the private sector to recruit and retain competent, educated, and qualified workers.

Last year I stated that: "We are seeking public support for quality-of-life projects through a bond referendum. This is a bold endeavor that considerably changes our traditional philosophy of a "pay as you go" approach. This allows us to have a greater impact on our citizenry now, so they may enjoy the amenities that they choose to support. All of the projects on the ballot for consideration were approved. Now it is

imperative that we realize that additional revenue is necessary to accomplish and maintain these projects.

I always ask that when you examine this budget, you do not consider it for just one fiscal year. Consider the budget as a small snapshot of the City at this point in time and realize that decisions made will have repercussions that will last for many years.

I would like to thank Mayor Mann and the City Council for their leadership, guidance, and input into this budget. I would also like to thank Financial Services Director Beth Kelly and her staff for their efforts in preparing this budget. Additionally, the City of Sanford is blessed with a dedicated and engaged workforce, and I am proud to be part of such an organization.

Please feel free to call me if you have any questions regarding the proposed FY 2014-2015 Budget.

Respectfully submitted,

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

Hal Hegwer, City Manager

FY 14-15 Changes To Budget Ordinance from Originally Presented to Council

<i>GENERAL FUND</i>	<i>AMOUNT PRESENTED TO COUNCIL</i>	<i>STAFF OR COUNCIL RECOMM.</i>	<i>NET CHANGE</i>	<i>DESCRIPTION</i>
REVENUES				
Ad Valorem Tax	13,821,228	14,054,101	232,873	Increase tax rate to \$ 0.60
Sales Tax Article 39	1,726,390	1,735,454	9,064	Sales tax increase - effect of 1 additional cent on the tax rate
Sales Tax Article 40	893,634	898,318	4,684	Sales tax increase - effect of 1 additional cent on the tax rate
Sales Tax Article 44	816,220	820,495	4,275	Sales tax increase - effect of 1 additional cent on the tax rate
Sales Tax Article 42	863,195	867,727	4,532	Sales tax increase - effect of 1 additional cent on the tax rate
Fund Balance Appropriation	(149,494)	(184,922)	(35,428)	Additional fund balance reserve
Sanitation Fees	1,963,500	1,743,500	(220,000)	Decrease sanitation fees by \$25 per household
TOTAL REVENUE ADJUSTMENTS			<u>\$ -</u>	

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**ANNUAL BUDGET ORDINANCE
FOR FISCAL YEAR 2014-2015**

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, 2014 and ending June 30, 2015 according to the following summary and schedules.

<u>SUMMARY</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$26,051,575	\$26,051,575
Enterprise Fund	20,439,699	20,439,699
Special Tax District	<u>87,710</u>	<u>87,710</u>
TOTAL BUDGET	<u>\$46,578,984</u>	<u>\$46,578,984</u>

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

SCHEDULE A: GENERAL FUND

(Includes Interfund
Reimbursements)

GENERAL GOVERNMENT

Governing Body	282,975
Administration	229,574
Human Resources	277,864
Risk Management	57,638
Elections	0
Finance	701,712
Information Technology	315,475
Legal	148,366
Public Building	691,794
General Services	173,755
Central Office	19,255
GF Contributions	919,914
Fleet Maintenance	1,246,449
Horticulture	605,291

DEBT SERVICE

148,438

PUBLIC SAFETY

Police	7,744,459
Dispatching Services	921,439
Police – 911 Surcharge	311,282
Fire	4,527,906
Inspections	430,310

TRANSPORTATION

Street	2,396,972
Street Capital Imp.	849,191

SANITATION

Solid Waste	1,604,289
Sanitation	1,165,308

COMMUNITY DEVELOPMENT

Community Development	814,304
Code Enforcement	254,830
Downtown / Historic Preservation	116,559

SUBTOTAL GENERAL FUND EXPENDITURES	26,955,349
Less Departmental Charges (Fleet Maintenance)	(903,774)
TOTAL GENERAL FUND EXPENDITURES	26,051,575

TAXES- AD VALOREM

Current Year Taxes	14,054,101
Prior Year Taxes	240,000
Penalties Less Discounts	63,000
Payments in Lieu of Taxes	29,000

OTHER TAXES

Privilege License	2,900
Cable Franchise – Video Programming	197,700
Disposal Tax	16,902
Local Sales Tax – Article 39	1,735,454
Local Sales Tax – Article 40	898,318
Local Sales Tax – Article 44	820,495
Local Sales Tax – Article 42	867,727

LICENSE AND PERMITS

City Permits	192,500
County Permits	125,000
Broadway Permits	7,500
Fire Permits / Fines	25,000

INVESTMENT INCOME

Interest Income	34,900
Interest on Assessments	800

INTERGOVERNMENTAL REVENUES**UNITED STATES OF AMERICA**

Build America Bonds Rebate	192
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STATE OF NORTH CAROLINA

Utility Franchise Tax	1,489,500
Beer and Wine Tax	59,367
N.C. DOT Mowing Agreement	26,000
Powell Bill	815,992
Drug Forfeiture	40,000

OTHER LOCAL GOVERNMENTS

Consolidated Planning Services	369,287
911 Surcharge Reimbursement	311,282
911 Dispatch	188,161
Lee County Inspection Contract	35,786
Financial Services – Broadway	3,500
Clearwater Drive Fire Service	40,000

SALES AND SERVICE

Sale of Materials	3,000
Sale of Compost Materials	55,000
Sale of Fixed Assets	130,000
Waste Mgmt. User Fees	1,743,500

OTHER

Court Cost Fees	10,000
ABC Revenue	160,000
Street Paving Charges	225,000
Parking Revenue	15,000
Miscellaneous	175,000
Animal Control	1,000
Assessments	2,000
Tower Consultant Fee	8,000
Civil Violation	4,000
Installment Purchase Proceeds	964,633
Employee Computer Purchase	50,000

APPROPRIATED FUND BALANCE	(184,922)
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TOTAL GENERAL FUND REVENUE	
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26,051,575

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

Debt Service	6,663,362
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OTHER

Utility Fund Contributions	191,137
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PUBLIC UTILITIES

UF Administration	1,832,230
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Engineering	606,664
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UF PW Administration	360,267
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Sewer Const. & Maint.	1,706,703
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Water Const. & Maint.	3,156,944
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Water Plant	2,102,279
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Wastewater Plant	2,109,249
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Water Capital Imp.	400,000
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Sewer Capital Imp.	450,000
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Warehouse	312,981
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SUBTOTAL UTILITY FUND EXPENSES	19,891,816
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Less Departmental Charges (Warehouse)	(185,000)
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TOTAL UTILITY FUND EXPENSES	19,706,816
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USER CHARGES

Water Charges	10,248,929
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Sewer Charges	6,814,607
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INVESTMENT INCOME

Interest Income	33,000
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Interest on Assessments	2,700
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OTHER

Taps and Connections	125,000
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Sewer Surcharge	30,000
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Sludge Charge	40,000
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Monitoring Fee	80,000
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Charges on Past Due Accounts	150,000
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Oil and Grease Fees	20,000
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Sales Other Funds	25,000
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Non Compliance Fees	2,000
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Sale of Fixed Property	30,000
Miscellaneous	12,000
Meter Rental	3,200
Rental Income	82,000
After Hours Fees	5,000
NSF Charges	8,000

INTERGOVERNMENTAL REVENUES**UNITED STATES OF AMERICA**

Build America Bonds Rebate	885,167
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RETAINED EARNINGS	1,110,213
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TOTAL UTILITY FUND REVENUE	19,706,816
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GOLF FUND**OTHER**

Golf Fund	732,883
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TOTAL GOLF FUND EXPENSES	732,883
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GOLF USER CHARGES

Green Fees Annual	75,000
Green Fees Daily	170,000
Cart Fees	230,000
Driving Range	18,000
Brick Tournament Fees	11,000
School Fees	3,300

OTHER

Concession	35,000
Pro Shop	56,000
Contribution from General Fund	91,383
Miscellaneous	3,000
Installment Purchase Proceeds	40,000

INVESTMENT INCOME

Interest Income	200
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TOTAL GOLF FUND REVENUE	732,883
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TOTAL ENTERPRISE FUND

SCHEDULE C: SPECIAL TAX DISTRICT FUND

OTHER

Special Tax District Fund 87,710

TOTAL SPECIAL TAX DISTRICT EXPENSES 87,710

TAXES AD VALOREM

Current Year Taxes 52,661

Prior Year Taxes 1,000

Penalties Less Discounts 500

INVESTMENT INCOME

Interest Income 135

OTHER

Parking Revenues 1,500

FUND BALANCE APPROPRIATION 31,914

TOTAL SPECIAL TAX DISTRICT REVENUE 87,710

TOTAL ALL FUNDS 46,578,984

Section 4: There is hereby levied for the fiscal year ending June 30, 2015, the following rate of taxes on each \$100 assessed valuation of taxable property as listed as of January 1, 2014 for the purpose of raising the revenue from current year's property tax as set forth in the foregoing estimate of revenue, and in order to finance the foregoing appropriation.

TOTAL RATE PER \$100 VALUATION \$.60

Section 5: There is hereby levied for the fiscal year ending June 30, 2015, the following rate of taxes on each \$100 assessed valuation of property in the Special Tax District defined as the Central Business District listed as of January 1, 2014 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 \$.11

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.

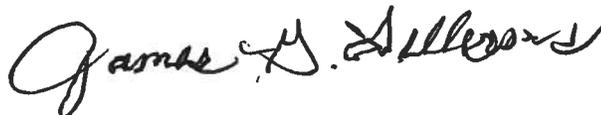
Section 7: Building permits, inspection fees, fire fees, GIS fees, planning fees, compost facility fees, solid waste collection and disposal fees, beer and wine fees, water and wastewater rates are hereby levied at the rate established and shown on the attached schedules. All fees and rates are effective July 1, 2014.

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 3rd day of June, 2014.



James G. Williams, Mayor Pro Tem

ATTEST:



Bonnie Davis, City Clerk



Susan C. Patterson, City Attorney

CITY OF SANFORD

RATE SCHEDULE FOR FISCAL YEARS 2014-2015

RATES EFFECTIVE JULY 1, 2014

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)	\$14.32	\$28.64	Minimum Charge for up to 3 ccf (\$ / month)	\$14.32	\$28.64
Over 3 ccf (\$ / ccf)	\$4.34	\$8.66	3 ccf to 8 ccf (\$ / ccf)	\$4.34	\$8.66
			Over 8 ccf (\$ / ccf)	\$2.82	\$5.63

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)	\$15.30	\$22.95
Over 3 ccf (\$ / ccf)	\$5.10	\$7.65

1 ccf = 100 cubic feet = 748 gallons

Sewer Only Rates

Monthly Consumption Level	Inside City	Outside City
Flat Fee	\$31.63	\$45.95

Industrial Surcharge Rates

Strength Parameter	Proposed Rate (\$/1,000 lb)
BOD	\$145 / 1,000 lb in excess of 250mg/l
SS	\$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 2014-2015
RATES EFFECTIVE JULY 1, 2014

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

Miscellaneous Charges	
Processing Fee For Returned Checks	\$25.00
Late Fee	\$20.00
Additional fee for Reconnection after hours	\$25.00

Waste Management Fee	
Annually	\$200.00

CITY OF SANFORD
BEER AND WINE FEES FOR FISCAL YEARS 2014-2015
RATES EFFECTIVE JULY 1, 2014

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

FEE SCHEDULE, PLANNING & DEVELOPMENT**FISCAL YEAR 2014-2015****Sanford / Lee County Planning Board**

Petition for Zoning Text Amendment	\$180
Petition for Zoning Map Amendment	\$240
Petition for Conditional Zoning Map Amendment	\$360

Sanford / Lee County Board of Adjustment

Variance Application	\$240
Special Use Application	\$240
Additional Fee for review of application for Special Use Permit for telecommunications tower per Section 5.33.8 of Unified Development Ordinance	\$4,000
Appeals	\$240

Site Plan Review

\$60.00 for the first 10,000 sq. ft. or thirty (30) dwelling units, plus \$2.50 for every additional 1,000 sq. ft. or dwelling unit.

Subdivision Plats

Preliminary Plat (Major Subdivision)	\$120 plus \$2.50 per lot/dwelling unit
Final Plat (Major Subdivision)	No Charge
Minor Subdivision Plat	\$60.00

Annexations and Street Closings

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

**Compost Facility Fee Schedule
FY 2014-2015**

Material	Price Per Pickup Load	Price per 2 ½ Cu. Yd. Loader Bucket for Larger Truck Loads
Woodchips	\$15.00*	\$25.00*
Leaf Compost	\$15.00	\$25.00
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. 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 **2014-2015 fiscal year**:

Domestic	\$30 / 1,000 gallons
Commercial	\$65 / 1,000 gallons
Industrial	Minimum \$130 / 1,000 gallons (actual cost may vary)

**Municipal Golf Course
FY 2014-2015 Fee Schedule**

Daily Rates

	<u>Ride</u>	<u>Walk</u>
Daily Rates:		
Monday – Friday	\$24.75	\$14.00
Saturday and Sunday	\$29.75	\$16.00
Afternoon Special:		
Monday – Friday	\$22.75	
Saturday and Sunday	\$26.75	
9 Hole Rates:		
Monday – Friday	\$14.50	\$ 7.00
Saturday and Sunday	\$17.50	\$10.00
Winter Rates (December 1 – February 28)		
Monday – Friday	\$23.00	
Saturday and Sunday	\$29.00	
Senior Rates (Ages 55 and up)		
Monday thru Thursday	\$20.00	
Junior Rates		
Monday – Friday		\$ 7.00
Saturday and Sunday		\$10.00

Annual Membership Rates

	<u>In City</u>	<u>Outside City</u>
1 Person	\$475	\$500
2 Persons	\$595	\$650
Full Family	\$675	\$725
Single LTD	\$420	\$450
Double LTD	\$525	\$575
Junior	\$195	\$225
Payment #1	One-third due in July	
Payment #2	One-third due in September	
Payment #3	One-third due in November	

LTD – Limited Play - Monday – Friday – excluding Holidays

Member Cart Fee \$14.00

School Fees

\$400 per school per season

\$45 per school per match (schools outside of Lee County)

**City of Sanford FY 14-15 Rates for the
Installation of Hydrant Meters for Contractors**

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

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

**City of Sanford FY 2014-2015
Water and Sewer Tap Rates**

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

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

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



SANFORD FIRE DEPARTMENT

POST OFFICE BOX 3729
SANFORD, NC 27331-3729

OFFICE: 919-775-8316

FAX: 919-775-7018

FEE SCHEDULE

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

Construction Reviews/Inspections

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

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

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

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

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

Other Permits/Fees

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

\$ 250.00 per engine

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)

FINES

Open Burning Without Permit	\$	100.00 each
No Key Holder Response	\$	100.00 each
Nuisance Alarms		
4 th . Alarm***	\$	250.00
5 th . Alarm and over***	\$	500.00 each

*****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

1 ST . Offense	\$	150.00
2 nd . Offense	\$	300.00
3 rd . Offense	\$	1,000.00

Life safety violations include any 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.

BUILDING PERMIT FEES RESIDENTIAL

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

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

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

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

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

BUILDING PERMIT FEES COMMERCIAL

COMMERCIAL (New)	50,000 Square Feet and Less.	
Building Permit Fee:	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 \$2	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

COMMERCIAL (New)	50,000 Square Feet and More.	
Building Permit Fee:	Estimated Cost of Construction shall be determined by: 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. 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. Permit Fee = Estimated Cost of Construction (from 1 above), divided by \$1,000, multiplied by \$2 <i>Plus</i> Estimated Cost of Construction (from 2 above), divided by \$1,000, multiplied by \$1.	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

**BUILDING PERMIT FEES
COMMERCIAL (continued)**

COMMERCIAL (New)	Modular Units.	
Building Permit Fee:	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 \$2	
	Assembly	\$100
	Business	\$85
	Educational	\$100
	Factory/Industrial	\$100
	Hazardous	\$100
	Institutional	\$120
	Mercantile	\$100
	Residential	\$100
	Storage	\$50 Heated \$45 Unheated
	Utility and Miscellaneous	\$50 Heated \$45 Unheated
	Mixed Occupancy	Highest Cost per Sq.Ft. of Occupancy Types

OTHER COMMERCIAL CONSTRUCTION	Includes all Commercial Renovations, Repairs, and Other Commercial Construction not listed elsewhere.	
Building Permit Fee:	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: \$2.50 per \$1,000 of Applicants Estimated Cost of Construction. Minimum Building Permit Fee is \$60.00.	

**BUILDING PERMIT FEES
MISCELLANEOUS**

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

ELECTRICAL PERMIT FEES

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

MECHANICAL PERMIT FEES

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

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

PLUMBING PERMIT FEES

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

RECORD RESEARCH

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

SPECIAL NOTES

1. FAILURE TO SECURE PERMIT

Failure to obtain the appropriate permit before construction begins shall result in a 100% penalty (double fees).

Commencement of or proceeding with any work of which a permit is required by the State Building Code or any other state or local laws (shall include digging footings or moving manufactured homes on site). (G.S. § 153A-357, G.S. § 160A-417; G.S. § 153A-354, G.S. § 160A-414; G.S. § 153A-352, G.S. § 160A-412).

2. ISSUANCE OF PERMITS

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

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

All approvals from other regulatory agencies (local, state, and federal) must be documented (i.e. zoning approval, erosion control, historic district, environmental health, etc.) before building permits will be issued. (G.S. § 153A-357, G.S. § 153A-363, G.S. § 160A-417, G.S. § 160A-423).

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

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

BUILDING PERMITS

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

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

- Building permits will be issued to a properly licensed North Carolina General Contractor.

OR

- To the owner of the property on which the building is to be built and occupied by said owner for at least twelve (12) months following completion (no rental property). Volume I-A, G.S. 87-1.

OR

- To an individual when a general contractor's license is not required. The cost of the undertaking cannot exceed thirty thousand dollars (\$30,000).

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

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

HOMEOWNER RECOVERY FUND:

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

ELECTRICAL PERMITS

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

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

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

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

Temporary Service Poles

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

MECHANICAL PERMITS

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

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

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

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

Grease Canopy Hoods do not require a licensed contractor.

MANUFACTURED HOME PERMITS

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

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

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

MODULAR PERMITS

A building permit is required for modular homes.

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

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

NO TEMPORARY SERVICE WILL BE AUTHORIZED FOR ANY MODULAR CONSTRUCTION.

PLUMBING PERMITS

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

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

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

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

RENTAL PROPERTY

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

- **Rental Property – Building Permits**

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

- **Rental Property – Electrical Permits**

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

- **Rental Property – Mechanical Permits**

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

- **Rental Property – Plumbing Permits**

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

RENEWING EXPIRED PERMITS:

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

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

PERMIT REFUNDS

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

POSTING BONDS

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

3. POSTING OF PERMIT CARDS:

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

4. INSPECTIONS

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

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

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

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

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

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

Priorities for daily inspections will be as follows:

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

RE-INSPECTION FEES

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

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

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

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CITY OF SANFORD FINANCIAL POLICIES

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

Operating Budget Policies

Pursuant to the North Carolina General Statutes Article 159-11 the city will adopt a balanced budget, which provides a work program and an operational plan for the ensuing year. The city will maintain a program of budgetary controls to ensure adherence to the budget. 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 totals \$50,000 and Utility Fund is \$100,000. 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, 2013 was \$8,937,266. General Fund balance available for appropriation was \$7,983,961 or 31.45% of General Fund expenditures. Management has recommended that General fund balance be held to an amount equal to twenty-five percent of General Fund expenditures.

The city has adjusted utility rates for the last five years in anticipation of the debt requirements associated with the Wastewater Treatment Plant expansion. As the completion of this expansion comes to an end, the city anticipates sufficient revenue to meet this year's obligations without having to adjust water and sewer rates. However, if revenues do not hold steady or significantly decrease, the city may be forced to consider a rate adjustment during the fiscal year. The Utility Fund shows a net income before capital contributions and transfers of \$5,101,674 for the year compared with a net income before capital contributions of \$3,739,158 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.

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, 2013. 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, 2013. 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.

BUDGET PROCESS

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

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

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

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

BASIS OF BUDGETING

The budget is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become measurable and expenditures at the time liabilities are incurred. The General, Special Tax, and Capital Project Funds are presented in the financial statements on this same basis. The Utility and Golf Funds are presented in the financial statements on the accrual basis of accounting. Under the 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. Departments discuss these requests in detail with council at the annual retreat. Long term city goals and/or projects are formulated by the City Council.

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

November 1, 2013	CIP	Memo/instructions and CIP form transmitted to departments
November 25, 2013	CIP	CIP request forms due from department managers
January 15, 2014	CIP	Finalize prioritization of projects and assignment of revenues
January 21, 2014	Year End Estimates	Memo/MUNIS budget worksheet program transmitted to departments
January 31, 2014	FY 13-14 Budget	Year end revenue estimates consolidated and reviewed
January 31, 2014	Year End Estimates	Year end estimates due from department managers (year end expenditure estimates entered into the MUNIS worksheet program by departments)
February 11, 2014	FY 13-14 Budget	Year end departmental expenditure estimates consolidated and reviewed
February 14, 2014	FY 14-15 Budget	Prepare and transmit FY 14-15 departmental request information to department heads
March 7, 2014	FY 14-15 Budget	Departmental budget requests for FY 14-15 due from departments
March 25, 2014	FY 14-15 Budget	Need insurance estimate numbers from HR
March 26-27, 2014	FY 14-15 Budget	Superintendents / Department Heads to present a short budget overview of their departmental requests to city manager
March 31, 2014	FY 14-15 Budget	Finalize 14-15 revenue projections
April 3, 2014	FY 14-15 Budget	City manager and department heads begin review of department requests
April 15, 2014	FY 13-14 Budget	Present cleanup amendment to council for FY 13-14
April 14, 2014	FY 14-15 Budget	Need final insurance numbers from HR
April 15, 2014	FY 14-15 Budget	Review preliminary budget with department heads at staff meeting
April 25, 2014	FY 14-15 Budget	Budget must be balanced by this date to allow finance staff time to prepare presentation at May 14 th law and finance meeting
May 14, 2014	FY 14-15 Budget	Present to council at law and finance meeting and publish public hearing notice (publish at least ten days prior to public hearing)
May 28, 2014	FY 14-15 Budget	Regular Law & Finance - May 20, 2014 council meeting recessed and reconvened at 1 PM to hold budget work session
June 11, 2014	FY 14-15 Budget	Regular Law & Finance – June 3, 2014 council meeting recessed and reconvened at 1 PM to hold budget work session (if necessary)
June 17, 2014	FY 14-15 Budget	Public hearing and adopt budget (second scheduled meeting in June)
June 17, 2014	Year End Estimates	Present FY 13-14 year end cleanup budget amendment to council
June 25, 2014	FY 14-15 Budget	Alternate date to adopt FY 14-15 budget (regular L & F meeting) June 17, 2014 council meeting recessed and reconvened at 1 PM
June 25, 2014	Year End Estimates	Alternate date to present cleanup budget amendment to council (regular L & F meeting) June 17, 2014 council meeting recessed and reconvened at 1 PM
July 1, 2014	FY 14-15 Budget	Present adopted budget to departments prior to this date

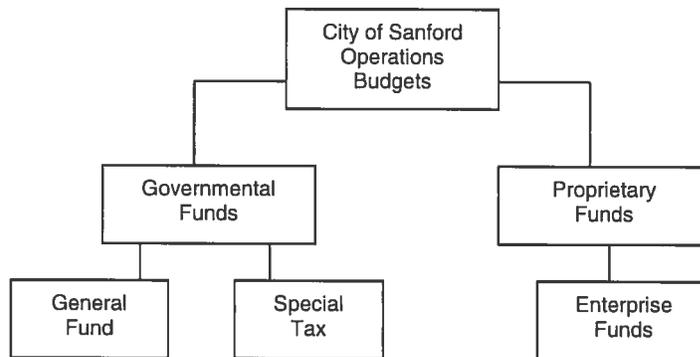
BUDGET FORMAT

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

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, and community development.

The Enterprise Fund accounts for the operations of the water treatment and distribution systems, the wastewater treatment systems, warehouse operations, and golf.

The Special Tax District Fund accounts for the activities of the Central Business Tax District set up to assist in revitalization of the downtown area.



Departments by Fund

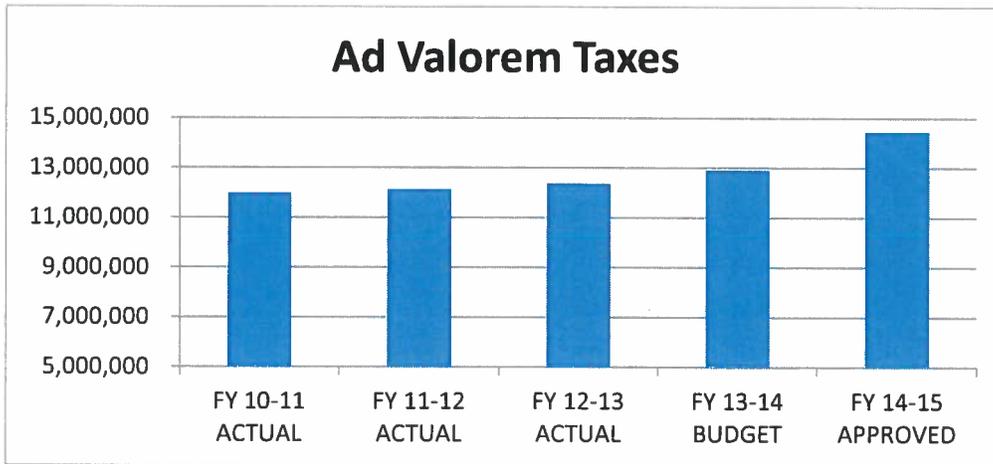
Department	Fund
Administration	General
Billing	Utility
Central Office	General
Code Enforcement	General
Community Development	General
Debt Service	General / Utility
Downtown/HPC	General
Elections	General
Engineering	Utility
Finance	General
Fire	General
Fleet Maintenance	General
General Fund Contributions	General
General Services	General
Golf	Golf
Governing Body	General
Horticulture	General
Human Resources	General
Information Systems	General
Inspections	General
Legal	General
Police	General
Public Building	General
Public Works Administration	Utility
Risk Management	General
Sanitation	General
Sewer Capital Improvements	Utility
Sewer Construction & Maintenance	Utility
Solid Waste	General
Special Tax	Special Tax
Street	General
Street Capital	General
Utility Fund Administration	Utility
Utility Fund Contributions	Utility
Warehouse	Utility
Wastewater Treatment Plant	Utility
Water Capital Improvements	Utility
Water Construction & Maintenance	Utility
Water Plant	Utility

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.

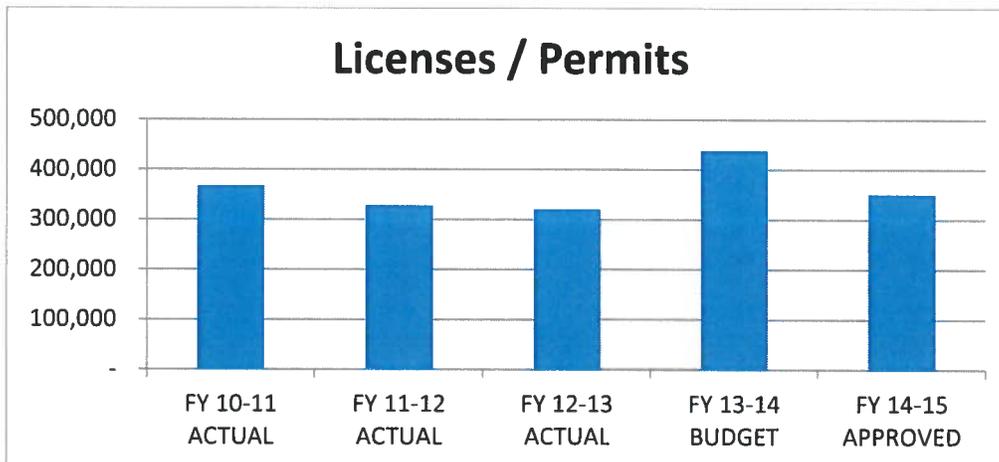
The major revenues by source are as follows:

Ad Valorem Taxes - Collections of current year and prior year tax levies; and payment in lieu of taxes.

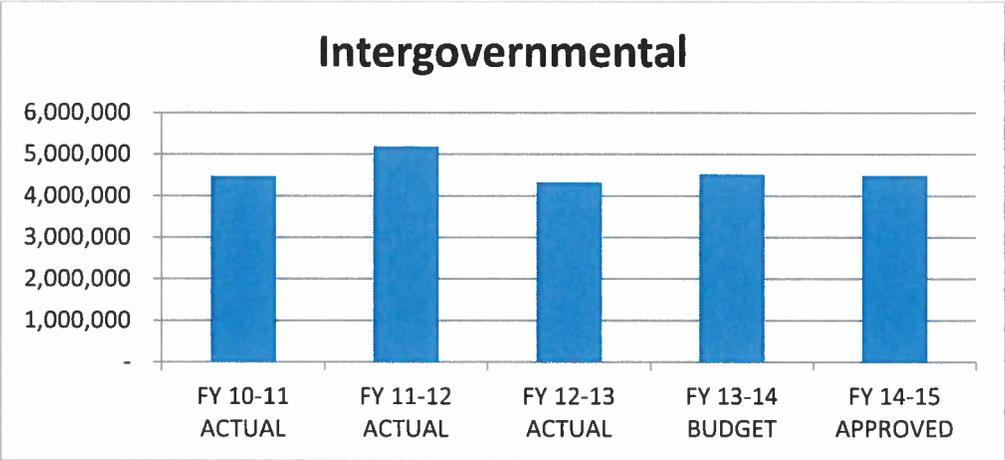


Penalties Less Discounts – Interest on delinquent taxes; late listing penalties; and other costs of collecting delinquent taxes.

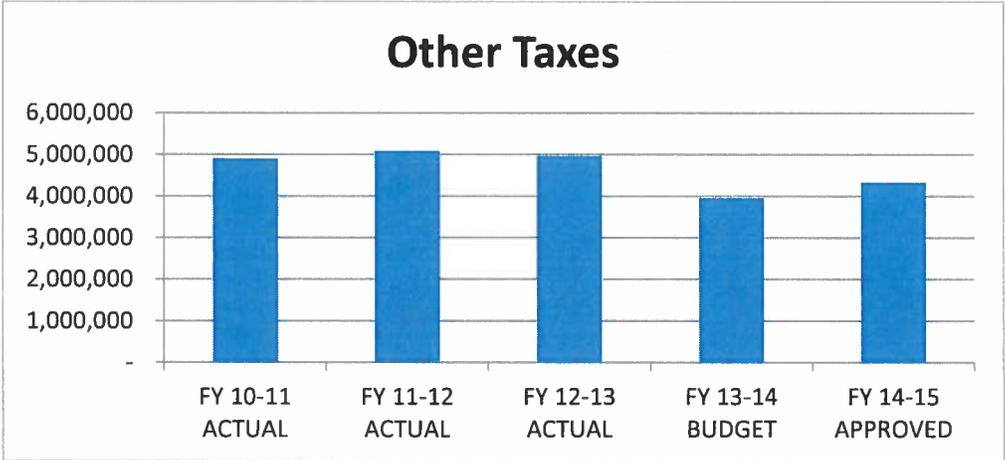
Licenses and Permits – Building permits; inspection penalties; inspection fees; and code enforcement.



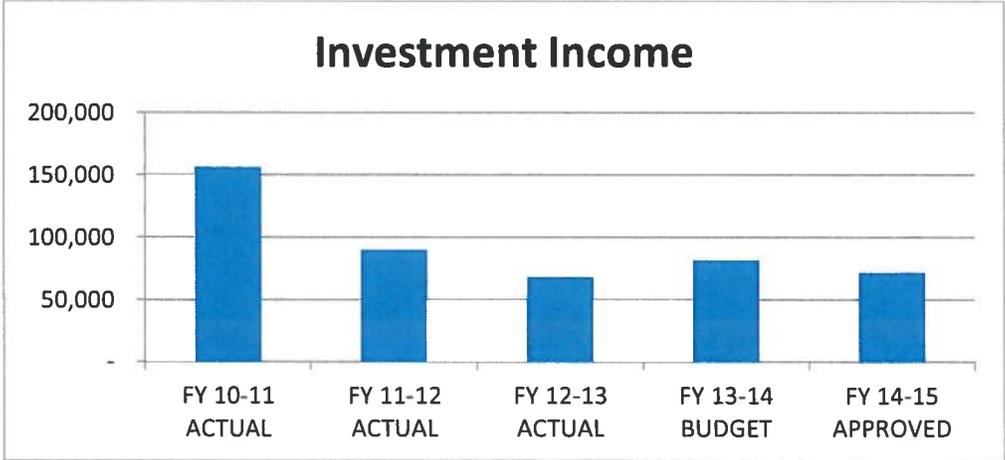
Intergovernmental - Federal, State, and local financial assistance; retail inventory taxes; utility franchise tax; beer & wine tax; and Powell Bill funds.



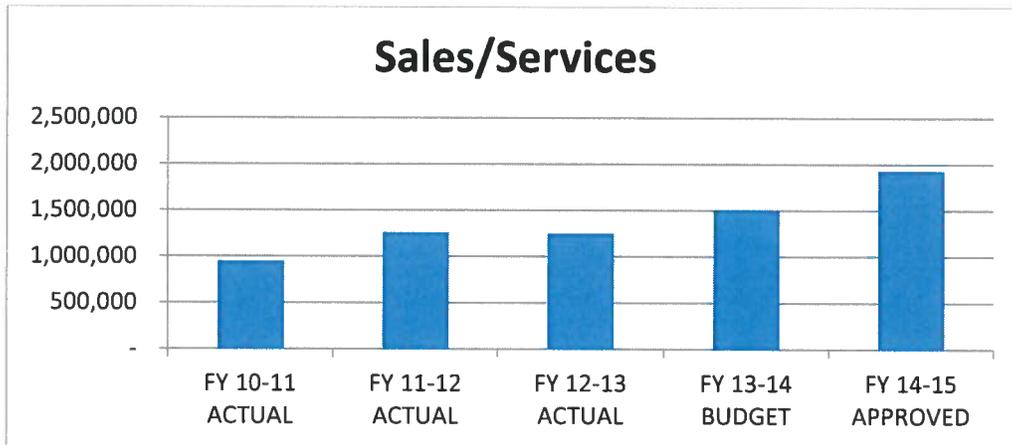
Other Taxes - Collections of the one percent local options sales tax and the one-half of one percent local option sales taxes (Articles 39, 40, 42, and 44); privilege license; and cable franchise tax.



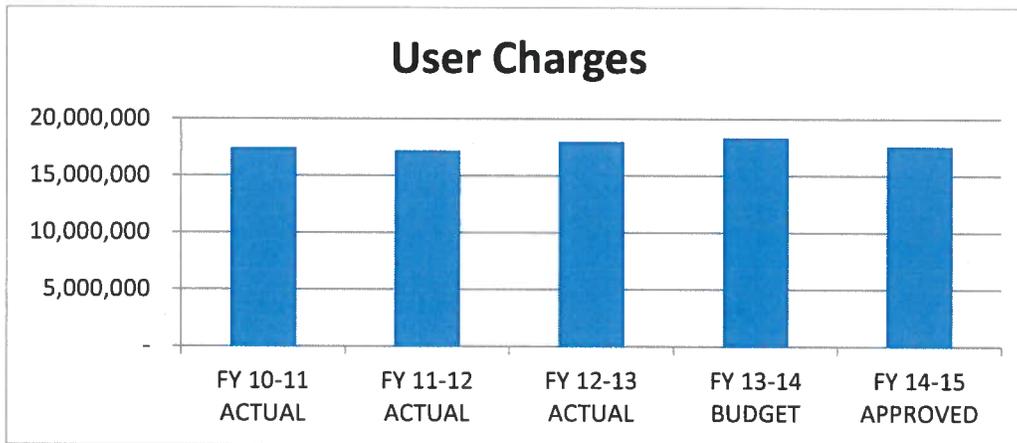
Investment Income – Interest earned.



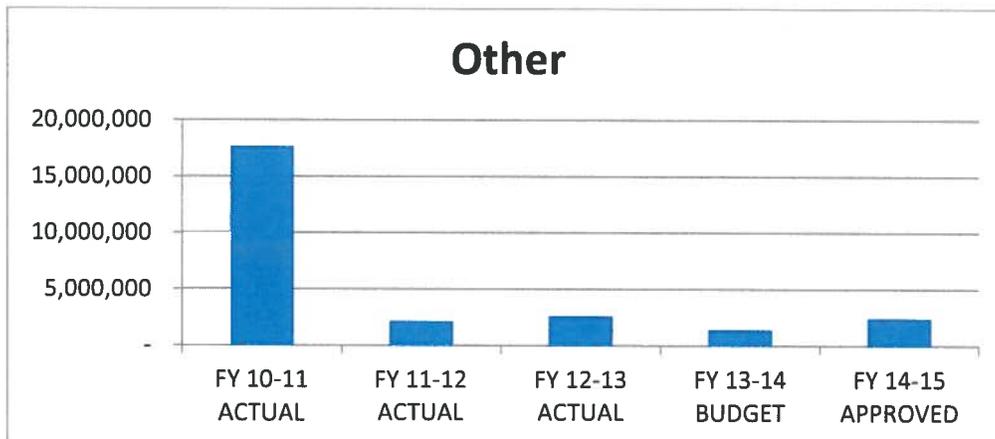
Sales and Service – Sale of materials; sale of compost; sale of fixed assets; sale of land; and waste management fees.



User Charges - Water and sewer charges; annual green fees; daily green fees; cart fees; and driving range fees.



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.

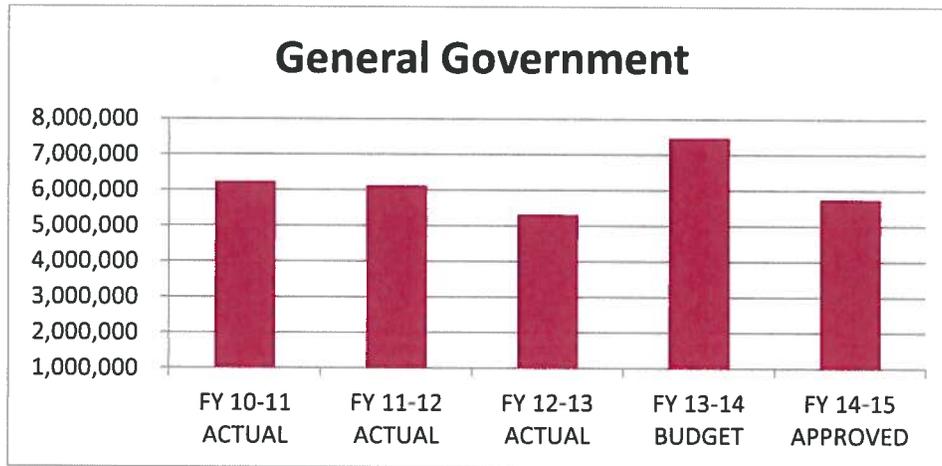


EXPENDITURES BY FUNCTION

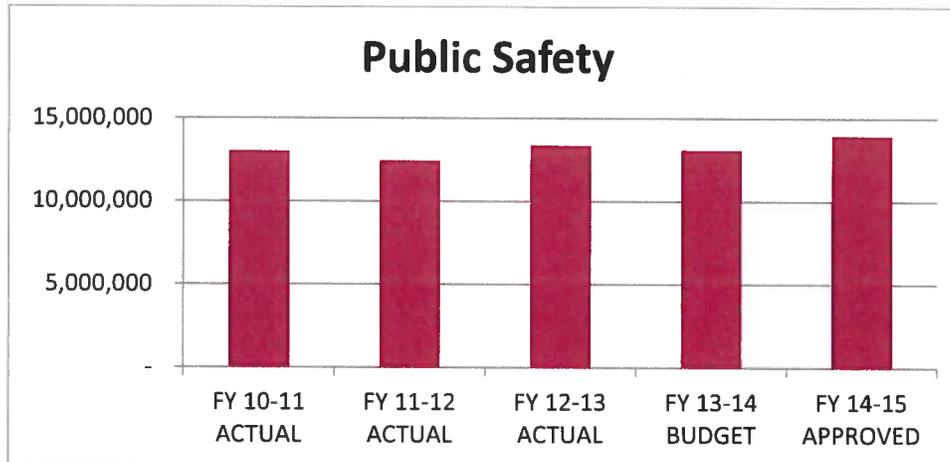
Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made and by the object of expenditures, which provides greater detail for controlling expenditures. Funds are appropriated at adequate 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:

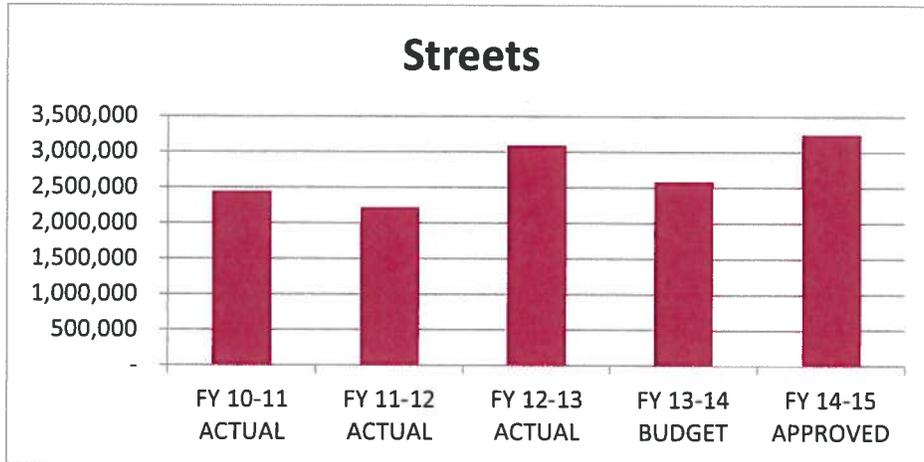
General Government - Expenditures for the Governing Body, Administration, Human Resources, Risk Management, Elections, Finance, Information Technology, Legal, Public Building, General Services, Central Office, GF Contributions, Fleet Maintenance, and Horticulture.



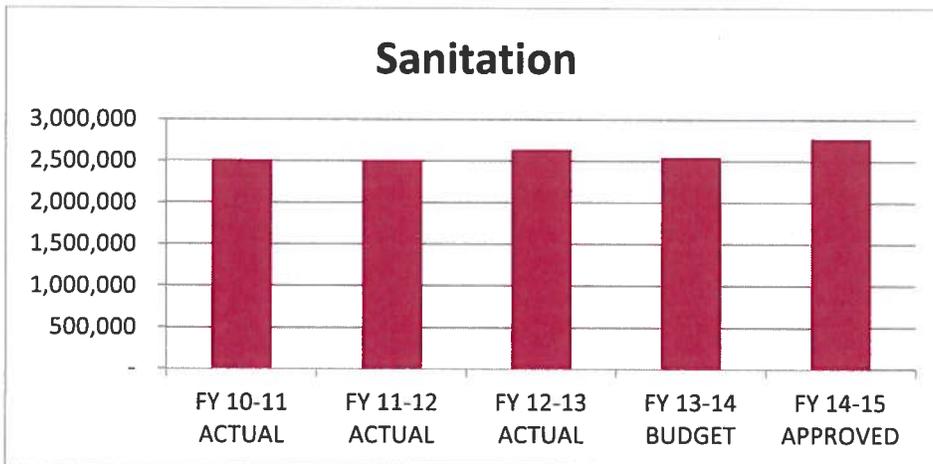
Public Safety - Expenditures for Police, Fire, and Inspections.



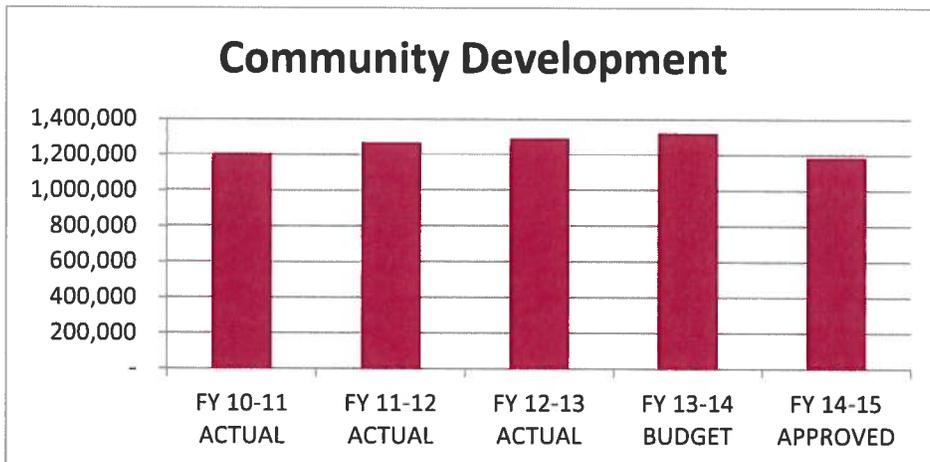
Streets - Expenditures for Street Maintenance and Street Capital Improvements.



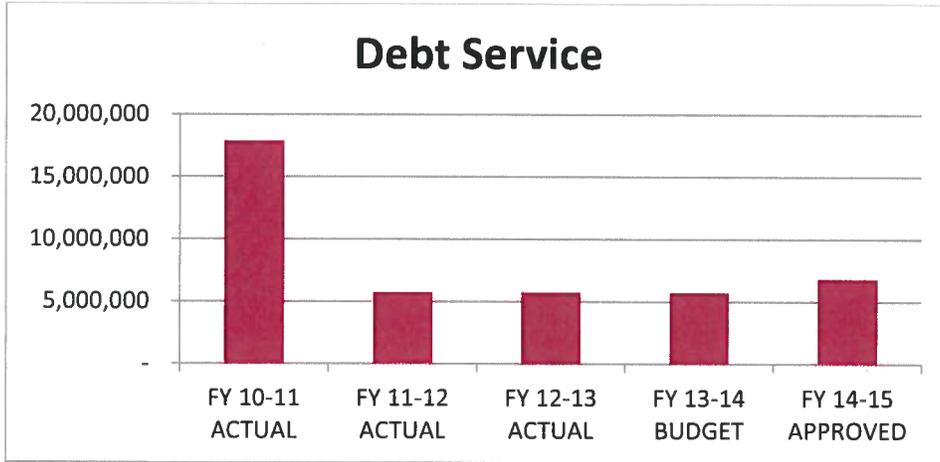
Sanitation - Expenditures for Solid Waste and Sanitation.



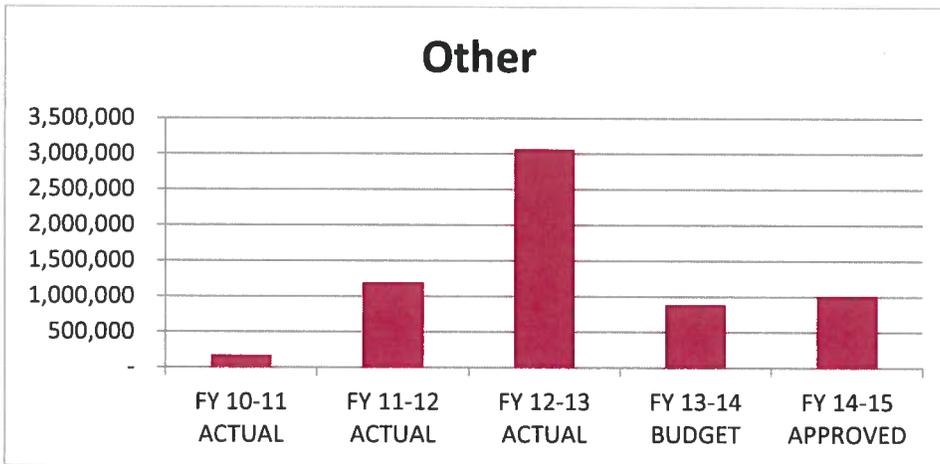
Community Development – Expenditures for Community Development, Community Enhancement – Code Enforcement, and Community Enhancement – Downtown / HPC.



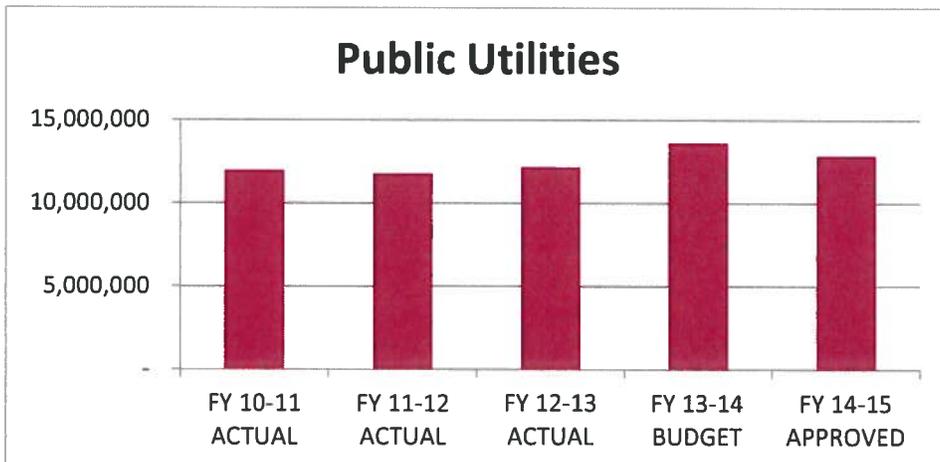
Debt Service - Principal; interest; and fees paid or accrued on bonds and notes.



Other - Expenditures for operating transfers, Golf Fund, and Special Tax Fund.



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

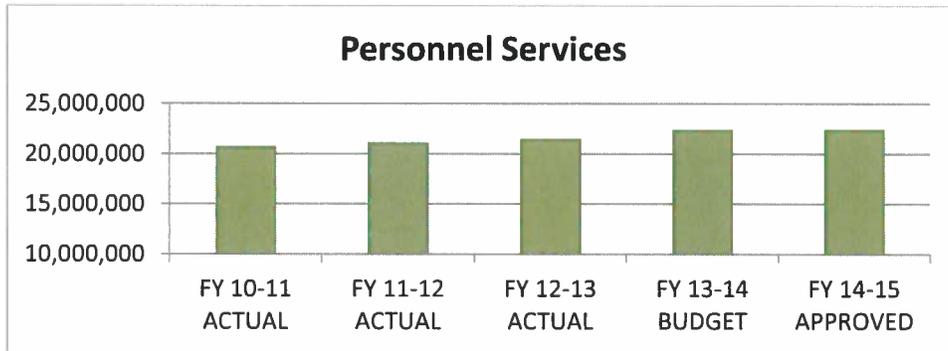


EXPENDITURES BY CATEGORY

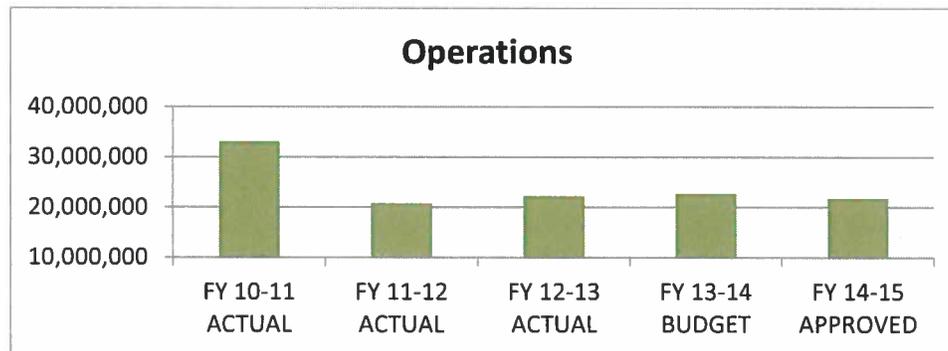
Expenditures by object are divided into three major categories - personnel services, operating expenses and capital outlays.

These categories are summarized below:

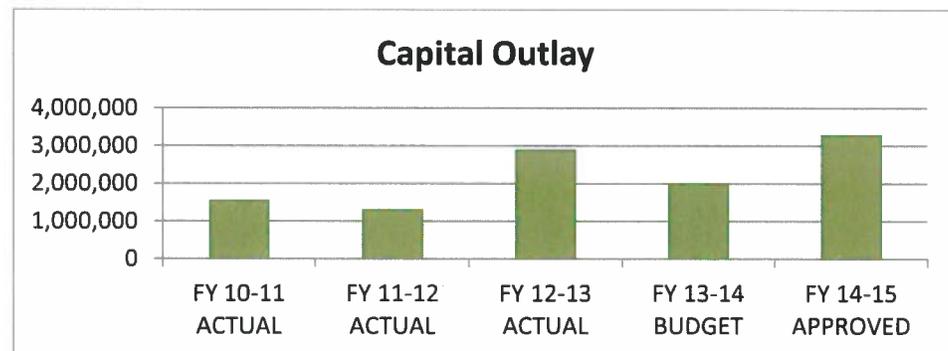
Personnel Services - Expenses, which can be directly attributed to the individual employee. These expenses would include salaries, group insurance, retirement, 401K expense and FICA. The cost of group insurance, retirement, 401K expenses and FICA has been budgeted within each operating department, which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



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.



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.



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 following are some assumptions concerning revenues, which were forecast in the City of Sanford 2014-2015 Budget.

REVENUE	FORECAST RATIONALE
ABC Revenue	The city receives a portion of the net operating revenue derived from the operation of the local liquor stores and a contractual agreement with the ABC Board to provide certain regulatory officer support. Appropriation--General Fund \$160,000
Ad Valorem Taxes	Property valuations are established by the Lee County Tax Assessor from which the tax rate is set. The General Fund tax rate is sixty cents per one hundred dollars of valuation. Projections of assessed valuations are based on preliminary tax information received from the County of Lee. The Special Tax district rate is set at eleven cents per one hundred dollars of valuation. Projections of assessed valuations are based on information provided by the County of Lee. Prior year taxes are based on accounts receivable balances as they relate to anticipated collections. Appropriation--General Fund \$14,294,101 Special Tax \$53,661
After Hours	Fees charged to customers for after hour service calls. Appropriation—Utility Fund \$5,000
Animal Control	Revenue received for animal violations. Appropriation—General Fund \$1,000
Appropriated Fund Balance	The source of this revenue is fund balance. The amount appropriated is dependent on current reserve limitations and requirements of funds to balance projected revenues to expenditures as well as funding needed for capital items. Appropriation--General Fund (\$184,922) Utility Fund \$1,110,213 Special Tax \$31,914
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 \$59,367
Brick Tournament Fees	Fees are collected and segregated for this annual golf tournament event. Appropriation--Golf Fund \$11,000

REVENUE

FORECAST RATIONALE

Build American Bonds Rebate

Revenue received from the Internal Revenue Service for a 35% interest rebate pertaining to the Build American Bonds loan the city received to purchase the 911 communication console system. This loan originated in November of 2009; the city will receive this rebate for five years. **Appropriation--General Fund \$192 Utility Fund \$885,167**

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. A technology fee was implemented to support technical upgrades, however, this fee is scheduled to expire next year. **Appropriation--General Fund \$192,500**

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 \$125,000**

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 \$7,500**

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 \$197,700**

Cart Fees

Fees are collected for rental of golf carts with projections based on trend analysis. **Appropriation--Golf Fund \$230,000**

Charges on Past Due Accts.

Charges assessed against accounts that are paid after the due date. **Appropriation—Utility Fund \$150,000**

REVENUE

FORECAST RATIONALE

Civil Violations

Fines are levied by the city for violations of the city's ordinances. Projections are based on historical trends. **Appropriation--General Fund \$4,000**

Clearwater Fire Protection

Lee County contracts with the city for fire protection of property located outside the city limits on Clearwater Drive. **Appropriation--General Fund \$40,000**

Concessions

Revenue received for sale of concessions at the golf course. Projections are based on historical trends. **Appropriation--Golf Fund \$35,000**

Contribution from General Fund

This contribution represents the General Fund support of the golf course. **Appropriation--Golf Fund \$91,383**

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 \$10,000**

Disposal Tax

The state levies a tax on disposal of waste. The city's portion is based on per capita share. **Appropriation--General Fund \$16,902**

Driving Range

Fees are collected for use of golf course driving range. Revenues are estimates based on anticipated use. **Appropriation--Golf Fund \$18,000**

Employee Computer Purchase

The employee computer purchase program is a benefit that allows employees to purchase equipment through payroll deductions. **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 \$25,000**

Green Fees Annual

An annual fee is available for unlimited play at the Municipal Golf Course. Revenues are projected based on historical trends. **Appropriation--Golf Fund \$75,000**

Green Fees Daily

Fees are collected for daily play at the Municipal Golf Course. Estimates are based on historical data. **Appropriation--Golf Fund \$170,000**

REVENUE

FORECAST RATIONALE

Installment Purchase Proceeds

Installment purchase proceeds, which result from issuing debt, will be used to purchase 1 fire pumper (\$480,000); 1 knuckleboom truck (\$150,000); 1 leaf vac truck (\$145,000); 1 street sweeper (\$189,633); and 1 rough mower (\$40,000). **Appropriation--General Fund \$964,633 Golf Fund \$40,000**

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 \$34,900 Utility Fund \$33,000 Golf Fund \$200 Special Tax \$135**

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 \$800 Utility Fund \$2,700**

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 a per capita basis according to the total population of the taxing county and municipalities. 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. Net proceeds are distributed on a per capita basis. 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 \$4,321,994**

Meter Rental

Revenue received from contractors for rental of meters placed on hydrants for temporary water access. **Appropriation-- Utility Fund \$3,200**

Miscellaneous

This revenue includes revenue sources not otherwise classified. Projections are based on comparisons of past operating data. **Appropriation--General Fund \$175,000 Utility Fund \$12,000 Golf Fund \$3,000**

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 \$8,000**

REVENUE

FORECAST RATIONALE

Oil and Grease Fees

The city has initiated an oil and grease trap control program per mandate of the State. The program should assist in the prevention of water and sewer system contamination. The fee was established to offset such program costs.
Appropriation--Utility Fund \$20,000

OPEB Distribution

Anticipated market gains from Other Post Employment Benefit (OPEB) Trust fund. The city began making contributions into this fund in 2008 and continues to contribute annually as funds are available. **Appropriation—General Fund \$0 Utility Fund \$0**

Parking Revenues

Proceeds projected for parking fines and parking space rentals.
Appropriation—General Fund \$15,000 Special Tax \$1,500

Payment in Lieu of Taxes

The Sanford Housing Authority makes an annual payment in lieu of taxes for housing projects located within the corporate limits. Projections are based on historical data, which reflects no significant change in receipts over the last several years.
Appropriation--General Fund \$29,000

Penalties Less Discounts

The revenues attained from penalties less discounts are estimated based on trend analysis and increases in tax levies. Discounts are not planned during this fiscal year. 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 \$63,000 Special Tax \$500

Powell Bill

1 ¼ cent per gallon of the state gasoline tax is distributed to municipalities to be earmarked for street construction and maintenance. Seventy five percent of the distribution is based on per capita and the remaining twenty five percent is based on number of miles of streets maintained. The state provides the estimated value to place on each: 135.13 miles of street times \$1,579 and population 28,178 times \$20.13. **Appropriation--General Fund \$815,992**

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 \$2,900

REVENUE

FORECAST RATIONALE

Pro Shop Sales

Revenue received thru sales at the golf course pro shop.
Appropriation--Golf Fund \$56,000

Receipt Local Inspections Contract

The city and county Inspection Departments have merged their operations. The county's share of the merged departments is projected as follows. **Appropriation--General Fund \$35,786**

Receipt Other Governments-
State

The state will pay for mowing right-of-ways through negotiated contract. **Appropriation--General Fund \$26,000**

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 18.62% calls ratio (\$188,161). The county's cost of the merged community development department is projected to be \$361,287. 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 \$311,282. **Appropriation--General Fund \$361,287, \$311,282, \$188,161, \$8,000, \$3,500**

Rental Income

To account for rental of office spaces at the Federal Building by county agencies and cell tower rental on the city's water tanks. **Appropriation--General Fund \$0 Utility Fund \$82,000**

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 \$55,000**

Sale of Fixed Property

Funds are generated from the sale of surplus properties and/or equipment. **Appropriation--General Fund \$130,000 Utility Fund \$30,000**

Sale of Materials

Funds are generated from the sale of surplus materials. Projection rationales are derived by using historical trend analysis. **Appropriation--General Fund \$3,000**

Sales Other Funds

To record revenue from other funds due the Utility Fund for items received from internal store. **Appropriation--Utility Fund \$25,000**

REVENUE

FORECAST RATIONALE

Sales Tax Refund

Per G.S. 105-164.14(c), revenue received for governmental entity claim for refund of state and county sales and use tax. **Appropriation--General Fund \$0**

School Fees

Fees are collected for schools to play at the Municipal Golf Course. Fee implemented in 2014. **Appropriation—Golf Fund \$3,300**

Sewer Charges

Proceeds are received for the collection and treatment of wastewater. Projections are based on historical user trends. **Appropriation--Utility Fund \$6,814,607**

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 \$30,000**

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 \$40,000**

Special Assessments

Charges are levied against particular properties to pay for public improvements that specifically benefit those properties. Revenues are derived from accounts receivable data and additions for new projects. **Appropriation—General Fund \$2,000**

State Drug Enforce. Proceeds

State funds received for drug forfeiture. **Appropriation--General Fund \$40,000**

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 \$125,000**

Tower Rental

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

REVENUE

FORECAST RATIONALE

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 \$1,489,500**

Waste Management Fees

Proceeds are received for landfill disposal. These charges are based on actual needs. Fees are assessed uniformly (\$200 annually) to all residential property owners on the tax bill. **Appropriation--General Fund \$1,743,500**

Water Charges

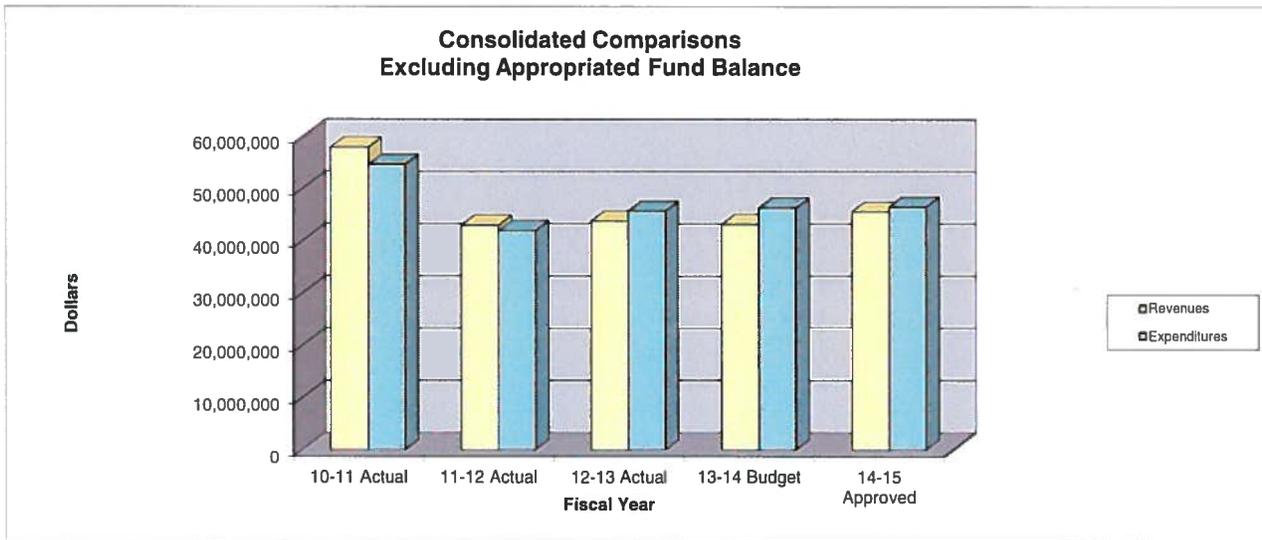
Proceeds are from the sale of treated water through the distribution system. Revenue estimates are based on historical user trends adjusted to reflect the existing rate structure. **Appropriation--Utility Fund \$10,248,929**

**CONSOLIDATED BUDGET
FUND SUMMARIES**

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
REVENUES								
General Fund	23,470,284	23,681,512	24,013,649	23,135,107	26,236,497	26,236,497	3,101,390	13%
Enterprise Fund	34,360,874	19,668,247	19,773,056	19,980,953	19,329,486	19,329,486	-651,467	-3%
Special Tax District	74,844	87,737	58,503	55,388	55,796	55,796	408	1%
SUB-TOTAL	57,906,002	43,437,497	43,845,208	43,171,448	45,621,779	45,621,779	2,450,331	6%
Appropriated Fund Balance	0	0	0	3,164,722	957,205	957,205	-2,207,517	-70%
Less Interfund Activity	-20,000	-512,191	-106,890	-73,922	-48,922	-91,383	-17,461	24%
TOTAL BUDGET	57,886,002	42,925,306	43,738,318	46,262,248	46,530,062	46,487,601	225,353	0%
EXPENDITURES								
General Fund	24,646,163	23,737,019	24,834,253	26,122,688	29,735,803	26,051,575	-71,113	0%
Enterprise Fund	29,943,198	18,612,811	20,876,821	20,158,094	20,805,304	20,439,699	281,605	1%
Special Tax District	52,096	70,162	80,195	55,388	87,710	87,710	32,322	58%
SUB-TOTAL	54,641,457	42,419,993	45,791,269	46,336,170	50,628,817	46,578,984	242,814	1%
Less Interfund Activity	-20,000	-512,191	-106,890	-73,922	-48,922	-91,383	-17,461	24%
TOTAL BUDGET	54,621,457	41,907,802	45,684,379	46,262,248	50,579,895	46,487,601	225,353	0%

GRAPHIC REPRESENTATION

Illustrated below are revenues as they relate to expenditures.



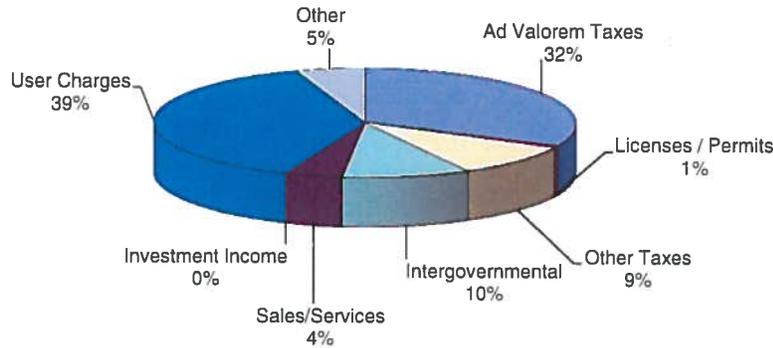
**CONSOLIDATED BUDGET
REVENUE SUMMARIES**

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
REVENUES								
Ad Valorem Taxes	11,984,965	12,138,677	12,363,749	12,915,452	14,440,262	14,440,262	1,524,810	12%
Licenses / Permits	367,185	327,955	320,529	437,604	350,000	350,000	-87,604	-20%
Other Taxes	4,902,504	5,086,599	4,965,129	3,961,538	4,324,894	4,324,894	363,356	9%
Intergovernmental	4,471,894	5,184,074	4,320,874	4,514,413	4,488,836	4,488,836	-25,577	-1%
Sales/Services	948,775	1,259,759	1,248,963	1,505,929	1,931,500	1,931,500	425,571	28%
Investment Income	156,112	89,784	68,055	81,708	71,735	71,735	-9,973	-12%
User Charges	17,437,183	17,191,096	17,960,556	18,347,626	17,570,836	17,570,836	-776,790	-4%
Other	17,637,385	2,159,551	2,597,353	1,407,178	2,443,716	2,443,716	1,036,538	74%
SUB-TOTAL	57,906,002	43,437,497	43,845,208	43,171,448	45,621,779	45,621,779	2,450,331	6%
Appropriated Fund Balance	0	0	0	3,164,722	957,205	957,205	-2,207,517	-70%
Less Interfund Activity	-20,000	-512,191	-106,890	-73,922	-48,922	-91,383	-17,461	24%
TOTAL BUDGET	57,886,002	42,925,306	43,738,318	46,262,248	46,530,062	46,487,601	225,353	0%

GRAPHIC REPRESENTATION

The relative value of major revenue sources are shown below. Taxes Ad-Valorem and User Charges represent 73% of the revenues received by the city.

FY 2014-2015 Approved Budget Revenue Sources

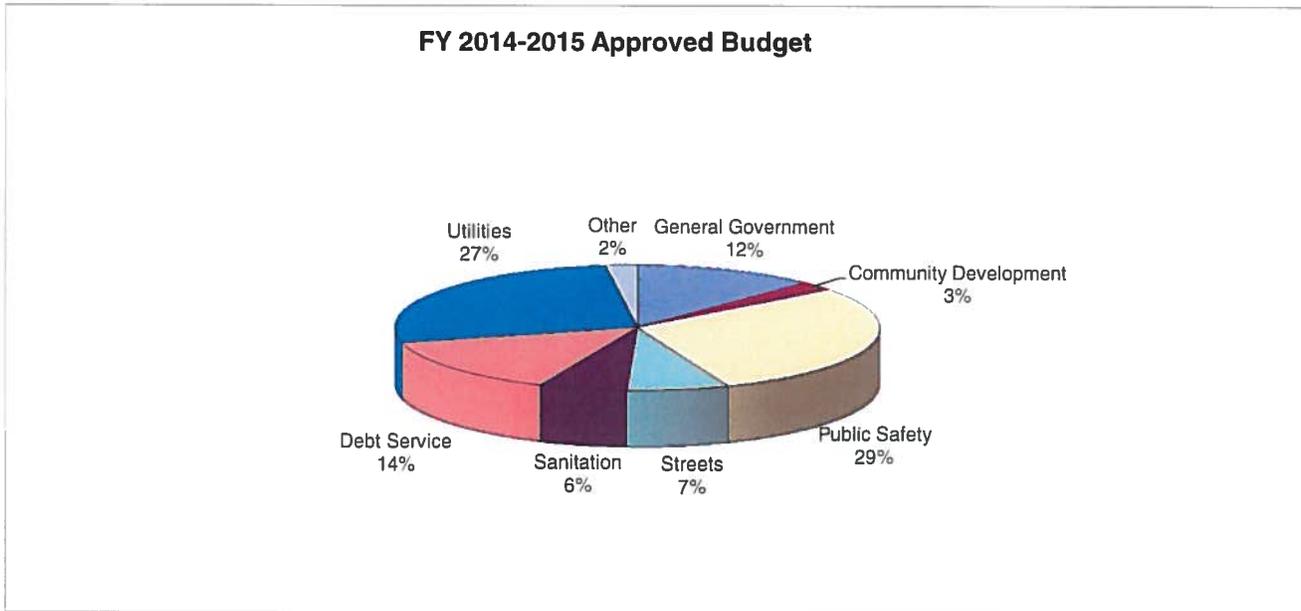


**CONSOLIDATED BUDGET
EXPENDITURE SUMMARIES**

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
FUNCTIONS								
General Government	6,224,541	6,115,185	5,313,311	7,466,731	6,271,082	5,754,322	-1,712,409	-23%
Community Development	1,206,556	1,269,348	1,292,033	1,323,230	1,268,712	1,185,693	-137,537	-10%
Public Safety	13,022,764	12,427,152	13,350,440	13,074,528	16,005,187	13,935,396	860,868	7%
Streets	2,441,139	2,215,920	3,090,164	2,583,230	4,318,929	3,246,163	662,933	26%
Sanitation	2,510,662	2,504,079	2,636,189	2,545,452	2,859,927	2,769,597	224,145	9%
Debt Service	17,870,154	5,731,603	5,736,447	5,708,358	6,663,362	6,811,800	1,103,442	19%
Utilities	11,954,400	11,760,473	12,154,608	13,617,565	13,021,245	12,852,317	-765,248	-6%
Other	170,739	1,190,897	3,065,961	887,559	1,208,407	1,011,730	124,171	14%
SUB-TOTAL	55,400,954	43,214,657	46,639,153	47,206,653	51,616,851	47,567,018	360,365	1%
Less Interfund Activity	-20,000	-512,191	-106,890	-73,922	-48,922	-91,383	-17,461	24%
Interfund Reimbursement	-759,497	-794,664	-847,884	-870,483	-988,034	-988,034	-117,551	14%
TOTAL BUDGET	54,621,457	41,907,802	45,684,379	46,262,248	50,579,895	46,487,601	225,353	0%

GRAPHIC REPRESENTATION

Expenditures classed by function reflect cost as it relates to total spending. Public safety and utilities represent 59% of the city's total appropriations.

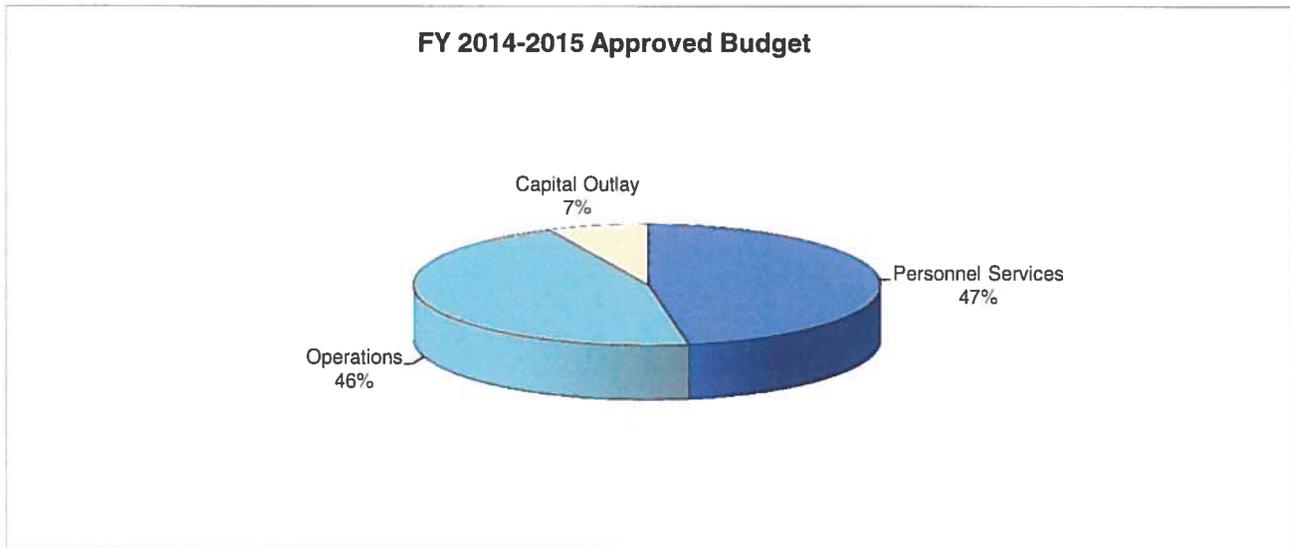


**CONSOLIDATED BUDGET
EXPENDITURE SUMMARIES**

	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
EXPENDITURES								
Personnel Services	20,761,674	21,124,205	21,512,814	22,416,036	22,115,016	22,450,726	34,690	0%
Operations	33,075,843	20,773,699	22,219,639	22,770,301	24,363,832	21,814,356	-955,945	-4%
Capital Outlay	1,563,437	1,316,754	2,906,700	2,020,316	5,138,003	3,301,936	1,281,620	63%
SUB-TOTAL	55,400,954	43,214,657	46,639,153	47,206,653	51,616,851	47,567,018	360,365	1%
Less Interfund Activity	-20,000	-512,191	-106,890	-73,922	-48,922	-91,383	-17,461	24%
Interfund Reimbursement	-759,497	-794,664	-847,884	-870,483	-988,034	-988,034	-117,551	14%
TOTAL BUDGET	54,621,457	41,907,802	45,684,379	46,262,248	50,579,895	46,487,601	225,353	0%

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 359 employees. 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

REVENUE SOURCES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Prior	183,909	247,418	223,968	230,000	240,000	240,000	10,000	4%
Current	11,668,499	11,753,820	11,993,980	12,553,029	14,054,101	14,054,101	1,501,072	12%
Payment in Lieu of Taxes	31,209	22,923	28,755	28,670	29,000	29,000	330	1%
Penalties Less Discounts	48,642	58,834	60,361	50,000	63,000	63,000	13,000	26%
Total Ad Valorem Taxes	11,932,260	12,082,995	12,307,064	12,861,699	14,386,101	14,386,101	1,524,402	12%
Local Sales Tax - Article 39	2,066,640	2,196,993	2,084,939	1,643,795	1,735,454	1,735,454	91,659	6%
Local Sales Tax - Article 40	973,287	1,003,615	1,001,428	797,469	898,318	898,318	100,849	13%
Local Sales Tax - Article 44	866,295	841,382	883,819	710,176	820,495	820,495	110,319	16%
Local Sales Tax - Article 42	992,527	1,041,384	992,114	807,698	867,727	867,727	60,029	7%
Privilege License	3,685	3,190	2,745	2,400	2,900	2,900	500	21%
Past Due	70	35	85	0	0	0	0	#DIV/0!
Total Other Taxes	4,902,504	5,086,599	4,965,129	3,961,538	4,324,894	4,324,894	363,356	9%
Fire Permits / Fines	0	0	6,364	62,000	25,000	25,000	-37,000	-60%
City Permits	206,275	199,082	195,907	240,570	192,500	192,500	-48,070	-20%
County Permits	156,887	122,930	110,204	128,794	125,000	125,000	-3,794	-3%
Broadway Permits	4,023	5,943	8,054	6,240	7,500	7,500	1,260	20%
Total Licenses / Permits	367,185	327,955	320,529	437,604	350,000	350,000	-87,604	-20%
Interest Income	69,969	34,980	32,582	45,000	34,900	34,900	-10,100	-22%
Interest on Assessments	1,769	2,844	1,755	1,400	800	800	-600	-43%
Interest Income - Police Grants	18	6	0	0	0	0	0	#DIV/0!
Total Investment Income	71,756	37,829	34,337	46,400	35,700	35,700	-10,700	-23%
Green Fees Annual	66,325	0	0	0	0	0	0	#DIV/0!
Green Fees Daily	180,714	0	0	0	0	0	0	#DIV/0!
Cart Fees	234,499	0	0	0	0	0	0	#DIV/0!
Tournament	12,525	0	0	0	0	0	0	#DIV/0!
Driving Range	18,766	0	0	0	0	0	0	#DIV/0!
Total Golf User Charges	512,828	0	0	0	0	0	0	#DIV/0!
Intergovernmental Revenues								
United States of America								
FEMA Proceeds-Federal	97,482	0	0	0	0	0	0	#DIV/0!
Federal ARRA	0	138,163	0	0	0	0	0	#DIV/0!
Police Grants	193,906	221,939	0	0	0	0	0	#DIV/0!
Build American Bonds Rebate	4,840	3,696	2,427	1,145	192	192	-953	-83%
Federal Drug Forfeiture	2,479	0	0	0	0	0	0	#DIV/0!
State of North Carolina								
Utility Franchise Tax	1,445,370	1,471,408	1,443,802	1,470,680	1,489,500	1,489,500	18,820	1%
Beer & Wine Tax	62,252	61,044	57,090	64,000	59,367	59,367	-4,633	-7%
Powell Bill	760,294	776,434	796,175	813,028	815,992	815,992	2,964	0%
State Drug Forfeiture	712	22,305	9,912	70,000	40,000	40,000	-30,000	-43%
Rec. Other Gov.-State	28,806	30,218	30,624	26,372	26,000	26,000	-372	-1%
Shared Cable	193,194	280,532	114,564	203,650	197,700	197,700	-5,950	-3%
Court Cost Fees	15,184	11,589	9,042	9,000	10,000	10,000	1,000	11%
Disposal Tax	18,784	19,753	15,781	17,750	16,902	16,902	-848	-5%
NC Electronics Management Fund	0	0	1,623	0	0	0	0	#DIV/0!
State Grant	20,725	0	0	0	0	0	0	#DIV/0!
FEMA Proceeds-State	32,494	0	0	0	0	0	0	#DIV/0!
Child Passenger Safety Grant	0	0	0	300	0	0	-300	-100%
Sales Tax Refund	2,408	0	0	0	0	0	0	#DIV/0!
Other Local Governments								
Rec. Other Gov.-Local	2,035	0	0	0	0	0	0	#DIV/0!
Clearwater Fire Protection	0	36,000	36,000	36,000	40,000	40,000	4,000	11%
Rec. Lee Co. - Tornado Security	0	129,159	0	0	0	0	0	#DIV/0!
Consolidated Planning Services	385,108	395,812	399,081	398,559	369,287	369,287	-29,272	-7%
911 Surcharge Reimbursement	505,989	253,013	234,674	307,195	311,282	311,282	4,087	1%
911 Dispatch	208,548	209,279	202,678	197,657	188,161	188,161	-9,496	-5%
Rec. Local Inspections Contract	17,970	29,303	41,616	17,145	35,786	35,786	18,641	109%
Financial Services - Broadway	4,000	4,000	4,000	3,500	3,500	3,500	0	0%
Total Intergovernmental	4,002,580	4,093,647	3,399,089	3,635,981	3,603,669	3,603,669	-32,312	-1%

GENERAL FUND REVENUE

REVENUE SOURCES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Sale of Materials	1,813	4,267	4,521	3,500	3,000	3,000	-500	-14%
Sale of Compost Materials	43,375	59,363	52,853	60,000	55,000	55,000	-5,000	-8%
Sale of Fixed Assets	37,640	94,368	101,463	140,429	130,000	130,000	-10,429	-7%
Sale of Land	0	2,000	0	0	0	0	0	#DIV/0!
Waste Mgmt. User Fees	865,947	1,099,761	1,090,125	1,302,000	1,743,500	1,743,500	441,500	34%
Total Sales and Service	948,775	1,259,759	1,248,963	1,505,929	1,931,500	1,931,500	425,571	28%
Concession	38,853	0	0	0	0	0	0	#DIV/0!
Miscellaneous	190	0	0	0	0	0	0	#DIV/0!
Pro Shop Sales	56,833	0	0	0	0	0	0	#DIV/0!
Total Golf Other	95,876	0	0	0	0	0	0	#DIV/0!
Installment Purchase Proceeds	0	0	950,000	0	964,633	964,633	964,633	#DIV/0!
Employee Computer Purchase	0	0	0	0	50,000	50,000	50,000	#DIV/0!
Transfer in Capital Projects	1	7,155	0	0	0	0	0	#DIV/0!
Insurance Proceeds	0	0	0	28,156	0	0	-28,156	-100%
Reimbursement-Golf	0	0	275	0	0	0	0	#DIV/0!
Youth Council	0	2,795	1,775	0	0	0	0	#DIV/0!
ABC Revenue	170,000	205,000	230,000	140,000	160,000	160,000	20,000	14%
Street Charges	328,979	295,670	271,876	340,000	225,000	225,000	-115,000	-34%
Rental Income	24,942	15,510	15,510	0	0	0	0	#DIV/0!
Parking Revenue	21,291	21,044	14,667	15,000	15,000	15,000	0	0%
Animal Control	1,297	1,398	1,891	1,500	1,000	1,000	-500	-33%
Cable Franchise Fees	30,640	31,979	8,290	0	0	0	0	#DIV/0!
Miscellaneous	44,831	187,293	234,325	150,300	175,000	175,000	24,700	16%
Civil Violations	3,898	4,333	2,540	0	4,000	4,000	4,000	#DIV/0!
Tower Rental	4,200	0	4,000	8,000	8,000	8,000	0	0%
Special Assessments	2,641	20,250	3,390	3,000	2,000	2,000	-1,000	-33%
MLK Donations	3,800	300	0	0	0	0	0	#DIV/0!
Total Other	636,520	792,728	1,738,539	685,956	1,604,633	1,604,633	918,677	134%
SUB-TOTAL GENERAL FUND	23,470,284	23,681,512	24,013,649	23,135,107	26,236,497	26,236,497	3,101,390	13%
Appropriated Fund Balance	0	0	0	2,987,581	-184,922	-184,922	-3,172,503	-106%
TOTAL GENERAL FUND	23,470,284	23,681,512	24,013,649	26,122,688	26,051,575	26,051,575	-71,113	0%

GENERAL FUND EXPENDITURES

DEPARTMENT	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Governing Body	291,208	308,610	309,664	330,656	342,316	354,821	24,165	7%
Administration	204,259	223,077	243,514	264,035	274,807	286,802	22,767	9%
Human Resources	268,051	276,413	287,938	291,723	305,174	344,927	53,204	18%
Risk Management	79,133	72,319	64,403	67,963	83,289	84,763	16,800	25%
Elections	0	29,452	0	49,891	0	0	-49,891	-100%
Finance	853,587	916,225	926,697	1,017,905	985,306	996,145	-21,760	-2%
Information Technology	296,787	307,929	300,508	335,327	338,275	384,508	49,181	15%
Legal	242,966	231,372	232,568	248,428	248,373	246,318	-2,110	-1%
Public Building	1,361,040	899,569	830,306	945,693	1,453,949	917,761	-27,932	-3%
General Services	171,886	182,294	182,032	256,454	185,637	189,088	-67,366	-26%
Central Office	19,520	33,195	25,350	26,993	25,543	25,543	-1,450	-5%
GF Contributions	906,447	1,741,854	1,014,134	2,544,715	984,908	919,914	-1,624,801	-64%
Golf	722,530	0	0	0	0	0	0	#DIV/0!
Fleet Maintenance	1,148,574	1,231,087	1,189,538	1,345,556	1,329,830	1,302,215	-43,341	-3%
Less Fleet Maintenance Charges	-796,999	-843,059	-818,075	-842,774	-903,774	-903,774	-61,000	7%
Horticulture	455,552	504,847	524,736	584,166	617,449	605,291	21,125	4%
General Government	6,224,541	6,115,185	5,313,311	7,466,731	6,271,082	5,754,322	-1,712,409	-23%
Police	7,111,476	6,803,838	7,441,081	7,422,153	7,714,494	7,744,459	322,306	4%
Police - 911 Surcharge	551,116	216,505	238,486	308,395	311,282	311,282	2,887	1%
Police - Dispatching	898,551	952,435	948,675	957,101	904,186	921,439	-35,662	-4%
Police Grants	197,706	225,369	1,000	4,168	0	0	-4,168	-100%
Fire	3,860,962	3,841,936	4,324,308	3,969,191	6,652,138	4,527,906	558,715	14%
Fire Grant	0	0	0	300	0	0	-300	-100%
Inspection	402,952	387,068	396,890	413,220	423,087	430,310	17,090	4%
Public Safety	13,022,764	12,427,152	13,350,440	13,074,528	16,005,187	13,935,396	860,868	7%
Street	2,038,004	1,955,980	2,026,144	2,294,981	2,488,408	2,396,972	101,991	4%
Street Capital Imp.	403,135	259,940	1,064,020	288,249	1,830,521	849,191	560,942	195%
Streets	2,441,139	2,215,920	3,090,164	2,583,230	4,318,929	3,246,163	662,933	26%
Debt Service	0	0	0	0	0	148,438	148,438	0%
Solid Waste	1,262,002	1,226,127	1,315,306	1,389,102	1,694,619	1,604,289	215,187	15%
Sanitation	1,248,660	1,277,952	1,320,883	1,156,350	1,165,308	1,165,308	8,958	1%
Sanitation	2,510,662	2,504,079	2,636,189	2,545,452	2,859,927	2,769,597	224,145	9%
Community Development	824,845	903,909	902,595	897,820	889,595	814,304	-83,516	-9%
Comm. Enhance.-Code Enforce.	284,916	267,837	277,532	315,185	250,698	254,830	-60,355	-19%
Comm. Enhancement-Downtown	96,795	97,602	111,906	110,225	128,419	116,559	6,334	6%
Community Development	1,206,556	1,269,348	1,292,033	1,323,230	1,268,712	1,185,693	-137,537	-10%
SUB-TOTAL GENERAL FUND	25,405,660	24,531,683	25,682,137	26,993,171	30,723,837	27,039,609	46,438	0%
Interfund Reimbursements	-759,497	-794,664	-847,884	-870,483	-988,034	-988,034	-117,551	14%
TOTAL GENERAL FUND	24,646,163	23,737,019	24,834,253	26,122,688	29,735,803	26,051,575	-71,113	0%

UTILITY FUND REVENUE

REVENUE SOURCES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Water Charges	10,097,230	9,973,786	10,297,001	10,674,976	10,248,929	10,248,929	-426,047	-4%
Sewer Charges	6,827,124	6,675,393	7,142,787	7,119,305	6,814,607	6,814,607	-304,698	-4%
Total User Charges	16,924,354	16,649,179	17,439,788	17,794,281	17,063,536	17,063,536	-730,745	-4%
Interest Income	80,913	37,658	29,095	32,673	33,000	33,000	327	1%
Interest on Assessments	3,189	13,839	4,080	2,500	2,700	2,700	200	8%
Interest on Judgements	15	159	300	0	0	0	0	#DIV/0!
Total Investment Income	84,117	51,656	33,476	35,173	35,700	35,700	527	1%
Taps and Connections	116,058	153,206	117,692	125,000	125,000	125,000	0	0%
Sewer Surcharge	11,678	10,641	23,668	8,000	30,000	30,000	22,000	275%
Meter Rental	3,168	3,447	4,444	2,500	3,200	3,200	700	28%
Sludge Charge	35,662	40,061	37,940	35,000	40,000	40,000	5,000	14%
Non Compliance Fines	2,255	1,829	750	0	2,000	2,000	2,000	#DIV/0!
Monitoring Fee	87,114	88,167	80,784	80,000	80,000	80,000	0	0%
Charges on Past Due Accounts	150,289	166,791	163,260	155,000	150,000	150,000	-5,000	-3%
Oil and Grease Fees	20,217	20,458	20,533	20,000	20,000	20,000	0	0%
Sales Other Funds	36,243	24,561	27,790	25,000	25,000	25,000	0	0%
Sale of Fixed Property	0	24,857	12,877	15,000	30,000	30,000	15,000	100%
After Hours	4,620	2,925	4,525	3,000	5,000	5,000	2,000	67%
NSF Charges	4,708	8,952	7,797	6,000	8,000	8,000	2,000	33%
Miscellaneous	12,667	2,935	68,319	10,000	12,000	12,000	2,000	20%
Reimbursement-Golf	0	5,552	0	0	0	0	0	#DIV/0!
Transfer In-Capital Project	0	36,486	1,126	0	0	0	0	#DIV/0!
Contribution - Capital Project	16,308,691	0	0	0	0	0	0	#DIV/0!
Contribution - Customer	5,225	275	0	0	0	0	0	#DIV/0!
Rental Income	84,496	89,515	81,872	86,500	82,000	82,000	-4,500	-5%
Total Other Revenue	16,883,090	680,656	653,378	571,000	612,200	612,200	41,200	7%
Federal ARRA Grant	0	14,734	0	0	0	0	0	#DIV/0!
FEMA Proceeds-Federal	33,277	27,990	1,125	0	0	0	0	#DIV/0!
FEMA Proceeds-State	11,092	9,330	375	0	0	0	0	#DIV/0!
Build American Bonds Rebate	424,944	1,038,373	920,285	878,432	885,167	885,167	6,735	1%
Total Intergovernmental	469,313	1,090,427	921,785	878,432	885,167	885,167	6,735	1%
SUB-TOTAL UTILITY FUND	34,360,874	18,471,918	19,048,427	19,278,886	18,596,603	18,596,603	-682,283	-4%
Appropriated Fund Balance	0	0	0	173,866	1,110,213	1,110,213	936,347	539%
TOTAL UTILITY FUND	34,360,874	18,471,918	19,048,427	19,452,752	19,706,816	19,706,816	254,064	1%

UTILITY FUND EXPENSES

DEPARTMENT	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Debt Service	17,870,154	5,731,603	5,736,447	5,708,358	6,663,362	6,663,362	955,004	17%
UF Contributions	118,644	101,594	2,072,909	126,829	388,055	191,137	64,308	51%
Other	118,644	101,594	2,072,909	126,829	388,055	191,137	64,308	51%
Warehouse	290,982	294,919	275,971	314,317	311,904	312,981	-1,336	0%
Less Warehouse Charges	-186,352	-217,031	-189,060	-185,000	-185,000	-185,000	0	0%
UF Administration	1,311,446	1,380,861	1,635,475	1,758,377	1,813,303	1,832,230	73,853	4%
Utility Billing	233,921	213,714	0	0	0	0	0	#DIV/0!
Engineering	502,165	511,889	518,637	525,437	592,586	606,664	81,227	15%
UF Public Works Administration	250,090	274,705	331,332	364,637	353,661	360,267	-4,370	-1%
Sewer Const.	1,254,541	1,382,846	1,672,154	1,925,617	1,756,871	1,706,703	-218,914	-11%
Water Const.	2,684,813	2,700,834	2,738,974	3,140,293	3,145,079	3,156,944	16,651	1%
Water Plant	1,993,316	2,208,765	2,121,165	2,305,742	2,087,709	2,102,279	-203,463	-9%
Wastewater Plant	1,678,752	1,526,180	1,570,873	2,019,765	2,045,132	2,109,249	89,484	4%
Water Capital Imp.	881,064	954,750	875,385	598,380	500,000	400,000	-198,380	-33%
Sewer Capital Imp.	1,059,662	528,041	603,702	850,000	600,000	450,000	-400,000	-47%
Public Utilities	11,954,400	11,760,473	12,154,608	13,617,565	13,021,245	12,852,317	-765,248	-6%
TOTAL UTILITY FUND	29,943,198	17,593,671	19,963,963	19,452,752	20,072,662	19,706,816	254,064	1%

GOLF FUND REVENUE

DEPARTMENT	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Green Fees Annual	0	73,082	72,322	83,545	75,000	75,000	-8,545	-10%
Green Fees Daily	0	181,211	172,454	185,000	170,000	170,000	-15,000	-8%
Cart Fees	0	255,875	244,980	255,000	230,000	230,000	-25,000	-10%
Tournament	0	12,600	11,250	11,000	11,000	11,000	0	0%
School Fees	0	0	0	0	3,300	3,300	3,300	#DIV/0!
Driving Range	0	19,149	19,762	18,800	18,000	18,000	-800	-4%
Total Golf User Charges	0	541,917	520,768	553,345	507,300	507,300	-46,045	-8%
Interest Income	0	69	130	0	200	200	200	#DIV/0!
Total Investment Income	0	69	130	0	200	200	200	#DIV/0!
Concession	0	39,640	37,049	39,000	35,000	35,000	-4,000	-10%
Miscellaneous	0	580	3,751	2,800	3,000	3,000	200	7%
Pro Shop Sales	0	58,791	56,042	58,000	56,000	56,000	-2,000	-3%
Installment Purchase Proceeds	0	0	0	0	40,000	40,000	40,000	#DIV/0!
Contribution from General Fund	0	482,191	106,890	48,922	91,383	91,383	42,461	87%
Sale of Capital Assets	0	73,141	0	0	0	0	0	#DIV/0!
Total Golf Other	0	654,343	203,732	148,722	225,383	225,383	76,661	52%
SUB-TOTAL GOLF FUND	0	1,196,329	724,630	702,067	732,883	732,883	30,816	4%
Appropriated Fund Balance	0	0	0	3,275	0	0	-3,275	-100%
TOTAL GOLF FUND	0	1,196,329	724,630	705,342	732,883	732,883	27,541	4%

GOLF FUND EXPENSES

DEPARTMENT	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Golf	0	1,019,141	912,858	705,342	732,642	732,883	27,541	4%
Total Other	0	1,019,141	912,858	705,342	732,642	732,883	27,541	4%
TOTAL GOLF EXPENSES	0	1,019,141	912,858	705,342	732,642	732,883	27,541	4%

SPECIAL TAX FUND REVENUE

REVENUE SOURCES	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Current Year Taxes	51,871	53,772	54,712	52,728	52,661	52,661	-67	0%
Prior Year Taxes	479	1,557	1,504	800	1,000	1,000	200	25%
Penalties Less Discounts	356	353	469	225	500	500	275	122%
Total Ad Valorem Taxes	52,705	55,682	56,685	53,753	54,161	54,161	408	1%
Interest Income	238	230	113	135	135	135	0	0%
Total Investment Income	238	230	113	135	135	135	0	0%
Parking Revenues	1,900	1,825	1,705	1,500	1,500	1,500	0	0%
Contribu. From General	20,000	30,000	0	0	0	0	0	#DIV/0!
Total Other	21,900	31,825	1,705	1,500	1,500	1,500	0	0%
SUB-TOTAL SPEC. TAX	74,844	87,737	58,503	55,388	55,796	55,796	408	1%
Appropriated Fund Balance	0	0	0	0	31,914	31,914	31,914	#DIV/0!
TOTAL SPECIAL TAX	74,844	87,737	58,503	55,388	87,710	87,710	32,322	58%

SPECIAL TAX FUND EXPENDITURES

DEPARTMENT	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 14-15 REQUESTED	FY 14-15 APPROVED	VARIANCE	% CHG.
Special Tax	52,096	70,162	80,195	55,388	87,710	87,710	32,322	58%
Total Other	52,096	70,162	80,195	55,388	87,710	87,710	32,322	58%
TOTAL SPECIAL TAX	52,096	70,162	80,195	55,388	87,710	87,710	32,322	58%

Staffing Comparison - Headcount

Department	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Recomm.
Governing Body - Elected	9	9	9	9	9
Administration	2	3	3	3	3
Human Resources	4	4	4	4	4
Risk Management	1	1	1	1	1
Financial Services	8	8	9	9	9
Information Technology	2	2	2	2	3
Legal	2	2	2	2	2
Public Building	3	3	3	3	3
General Services	2	2	2	2	2
Golf	6	0	0	0	0
Fleet Maintenance	5	5	5	5	5
Horticulture	6	6	6	6	6
TOTAL GENERAL GOVERNMENT	50	45	46	46	47
Police	106	106	106	106	106
Fire	53	54	54	54	54
Inspections	7	7	7	7	7
TOTAL PUBLIC SAFETY	166	167	167	167	167
Street	18	18	18	18	18
TOTAL TRANSPORTATION	18	18	18	18	18
Solid Waste	18	18	18	18	18
TOTAL SANITATION	18	18	18	18	18
Community Development	10	10	10	10	10
Code Enforcement	4	4	4	4	4
Downtown/HPC	1	1	1	1	1
TOTAL COMMUNITY DEVELOPMENT	15	15	15	15	15
TOTAL GENERAL FUND	267	263	264	264	265

Includes permanent part-time position and frozen position

Includes permanent part-time position

Includes frozen position(s)

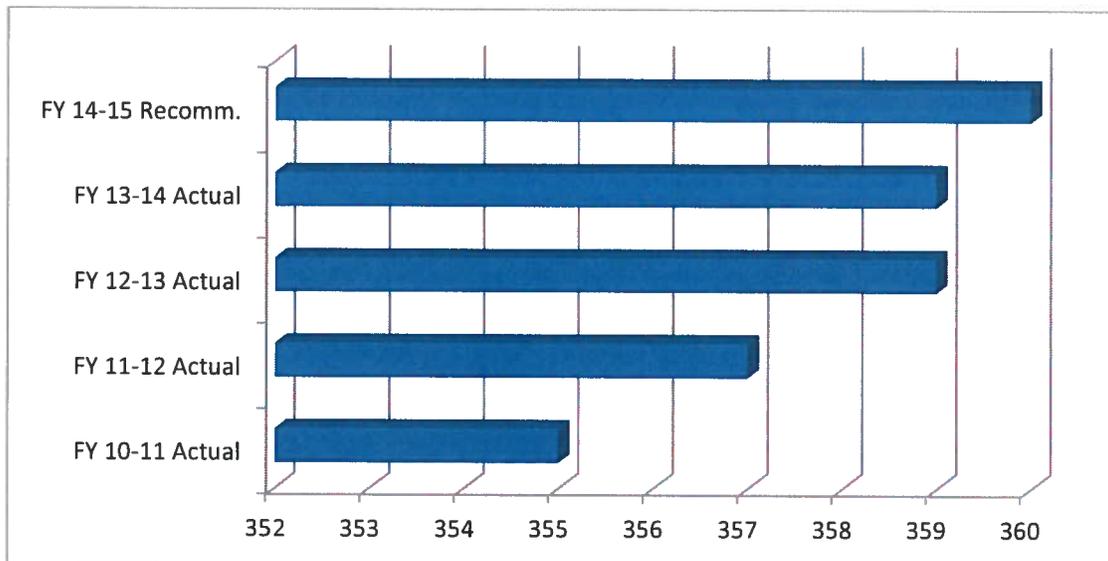
Staffing Comparison - Headcount

Department	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Recomm.
Warehouse	1	1	1	1	1
UF Administration	9	9	11	11	11
Utility Billing	2	2	0	0	0
Engineering	8	8	8	8	8
Public Works Administration	3	3	4	4	4
Sewer Construction & Maintenance	14	14	14	14	14
Water Construction & Maintenance	27	27	27	27	27
Water Plant	11	11	11	11	11
Wastewater Treatment Plant	13	13	13	13	13
TOTAL PUBLIC UTILITIES	88	88	89	89	89
TOTAL UTILITY FUND	88	88	89	89	89
TOTAL GOLF FUND	0	6	6	6	6
TOTAL ENTERPRISE FUND	88	94	95	95	95
GRAND TOTAL	355	357	359	359	360

Includes permanent part-time position

Includes frozen position(s)

Total Budgeted Employees



GENERAL FUND CAPITAL OUTLAY

QTY	ITEM	DEPARTMENT	REQUESTED		APPROVED
			REPLACE	NEW	
1	Mail server	Information Technology	\$ 9,000		\$ 9,000
1	Energov server	Inspections	9,000		9,000
1	Terminal server	Fire	6,500		6,500
4	Mobile data terminals	Police	25,000		25,000
	Subtotal Computers and Equipment		\$ 49,500	\$ -	\$ 49,500
	Four bay metal storage building	Fire		\$ 370,000	\$ -
	Renovation at #2 station	Fire	671,565		-
	Hawkins Avenue roundabouts	Street Capital	143,670		143,670
	Subtotal Major Capital Construction		\$ 815,235	\$ 370,000	\$ 143,670
	Bay doors at Central	Fire	\$ 89,500		\$ -
	Rubber roof at Central	Fire	66,550		-
	Concrete at Central	Fire	79,000		-
	Replace floor at #3	Fire	8,950		-
	Space re-allocation at #3	Fire		37,000	-
	Upgrade park	Public Building		75,000	75,000
	Improvements at city hall	Public Building	40,000		-
	Acoustic panels at service center	Public Building		6,245	6,245
	Welcome to Sanford signs	Downtown/HPC		10,000	-
	Preservation of ghost signage	Downtown/HPC		3,700	-
	Mural arts program	Downtown/HPC		3,000	3,000
	Subtotal Other Construction		\$ 284,000	\$ 134,945	\$ 84,245
	Exercise equipment	Fire	24,800		12,400
1	Foam injection system	Fire	8,000		8,000
1	SCBA air compressor	Fire	40,000		-
1	VHF P-25 base repeater	Fire		24,150	-
1	Walker front mount mower	Horticulture		17,000	17,000
1	Evidence drying cabinet	Police		11,000	11,000
2	Rear flail mowers	Solid Waste	13,000		-
1	Side mounted flail mower	Solid Waste	26,000		-
1	Hardee bush hog mower	Solid Waste	3,000		-
1	Tractor	Solid Waste	45,000		-
1	Curb cutter tractor	Solid Waste	35,000		-
	Subtotal Other Equipment		\$ 194,800	\$ 52,150	\$ 48,400
1	SUV	Fire	24,300		-
1	Investigative vehicle	Police	22,622		-
13	Patrol vehicles	Police	332,033		332,033
2	1/2 ton trucks	Horticulture	37,000		18,500
1	3/4 ton truck	Horticulture	21,000		21,000
1	Midsized sedan	Fleet Maintenance		19,000	-
2	1/2 ton trucks	Solid Waste	37,000		37,000
1	1/2 ton truck	Solid Waste	21,500		-
1	1/2 ton truck	Solid Waste	26,000		-
4	1/2 ton trucks	Street (Fund one truck)	74,000		18,500
1	1 ton truck	Street	36,000		36,000
	Subtotal Vehicles		\$ 631,455	\$ 19,000	\$ 463,033

GENERAL FUND CAPITAL OUTLAY

QTY	ITEM	DEPARTMENT	REQUESTED		APPROVED
			REPLACE	NEW	
1	Knuckleboom truck	Solid Waste (Installment purchase)	150,000		150,000
1	Leaf vac truck	Solid Waste (Installment purchase)	145,000		145,000
1	Brush truck / tow vehicle	Fire	110,000		-
1	Pumper	Fire (Installment purchase)	480,000		480,000
1	Dump truck	Street	95,000		-
1	Street sweeper	Street (Installment purchase)	189,633		189,633
	Subtotal Heavy Equipment		\$ 1,169,633	\$ -	\$ 964,633
1	Land acquisition for #4 fire station	Fire		750,000	-
	Subtotal Land Acquisition		\$ -	\$ 750,000	\$ -
	Subtotal General Fund		\$ 3,144,623	\$ 1,326,095	\$ 1,753,481
	Less E-911 Equipment				-
	TOTAL GENERAL FUND		\$ 3,144,623	\$ 1,326,095	\$ 1,753,481

UTILITY FUND CAPITAL OUTLAY

QTY	ITEM	DEPARTMENT	REQUESTED		APPROVED
			REPLACE	NEW	
1	Mower tractor	Sewer C & M	65,000		-
1	Backhoe	Water C & M	78,000		78,000
	Subtotal Heavy Equipment		\$ 143,000	\$ -	\$ 78,000
3	Chemical flow meters	WTP	12,000		12,000
2	Flocculator gear boxes	WTP	42,000		42,000
1	Fire alarm monitoring system	WTP		6,500	6,500
2	HACH portable samplers	WWTP	5,350		5,350
1	YSI proplus portable meter	WWTP		3,105	3,105
1	Water meter test bench	Water C & M	17,000		17,000
1	10 ton equipment trailer	Water C & M	12,500		12,500
1	Lite tower	Water C & M	14,500		14,500
	Subtotal Other Equipment		\$ 103,350	\$ 9,605	\$ 112,955
1	Public works server	Engineering	9,000		9,000
	Subtotal Computers and Equipment		\$ 9,000	\$ -	\$ 9,000
	Sewer rehabilitation	Sewer Capital	600,000		450,000
	Water rehabilitation	Water Capital	500,000		400,000
	Subtotal Major Capital Construction		\$ 1,100,000	\$ -	\$ 850,000
2	1/2 ton trucks	Engineering	52,000		52,000
1	1/2 ton standard truck	WTP	18,500		18,500
1	Midsize sedan	WWTP	19,000		-
1	1 ton utility truck	WWTP	36,000		36,000
2	1 ton utility trucks	Sewer C & M	72,000		72,000
3	1/2 ton trucks	Sewer C & M	55,500		55,500
1	3/4 ton truck	Sewer C & M	24,000		24,000
3	1 ton utility trucks	Water C & M	108,000		108,000
6	1/2 ton trucks (fund 5 trucks)	Water C & M	111,000		92,500
	Subtotal Vehicles		\$ 496,000	\$ -	\$ 458,500
	TOTAL UTILITY FUND		\$ 1,851,350	\$ 9,605	\$ 1,508,455

GOLF FUND CAPITAL OUTLAY

QTY	ITEM	DEPARTMENT	REQUESTED		APPROVED
			REPLACE	NEW	
1	Rough mower (installment purchase)	Golf	40,000		40,000
	TOTAL GOLF FUND		\$ 40,000	\$ -	\$ 40,000

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, 2013 is as shown in the following table.

Assessed Valuations	<u>\$ 2,270,804,633</u>
Debt limit 8% of assessed valuations	\$ 181,664,371
Amount of debt applicable to debt limit	46,925,000
Outstanding debt not evidenced by bonds:	
Notes	19,145,546
Installment purchase contracts	1,013,495
Capital leases	-
Annexation liability for fire protection	-
	<u>67,084,041</u>
Less deduction allowed by G.S. 159.55(a)(2) and G.S. 159.55(b)-Utility debt	<u>46,925,000</u>
Net Debt	<u>20,159,041</u>
LEGAL DEBT MARGIN	<u>\$ 161,505,330</u>

Revenue bonds in the amount of \$52.8 million were issued in December of 2010 to fund an expansion of the Wastewater Treatment Plant. This expansion will boost capacity from 6.8 to 12 million gallons daily by 2014. The bond ratings received for these bonds are as follows:

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

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

The City has increased water and sewer rates for the seventh consecutive year to accommodate the debt service for our planned capital improvements in the Utility Fund. The City must continue to adjust our rates in order to maintain a strong bond rating, adequate reserves, and debt coverage necessary to meet our obligations.

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

The debt service coverage ratio calculation for the year ended June 30, 2013 is as follows:

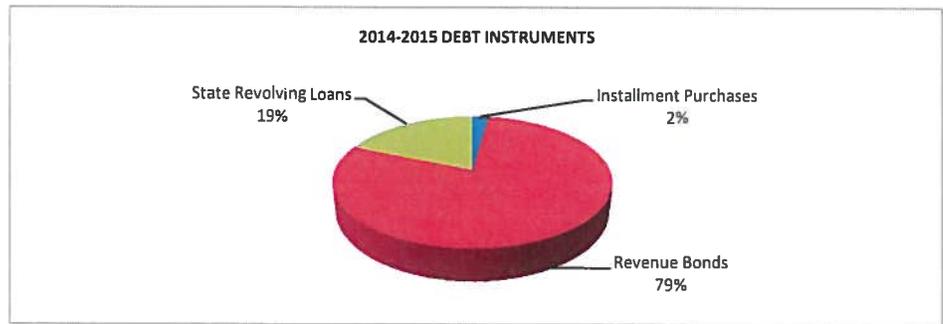
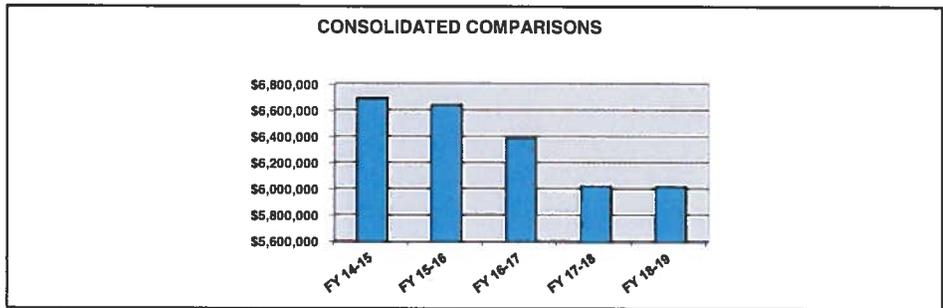
Operating revenues	\$ 18,046,920
Operating expenses	<u>(14,505,528)</u>
Operating income	3,541,392
Non-operating revenues (expenses)*	<u>1,560,282</u>
Income before transfers and capital contributions	5,101,674
Adjustments:	
Depreciation and amortization expense (net)	3,558,481
Interest expense	60,085
Other postemployment benefit accrued expense	266,008
Loss on disposal of capital assets	159,820
Replacement of capital assets	<u>(683,409)</u>
Income available for debt service	<u>\$ 8,462,659</u>
Parity debt service (Revenue bonds only)	\$ 5,444,103
Parity debt service coverage ratio	1.79
G.O., Subordinate, and all other indebtedness	<u>298,229</u>
Total debt service	<u>\$ 5,742,332</u>

Total debt service coverage ratio 1.69

*Per rate covenants, this does not include revenue bond interest paid of \$2,814,103.

SCHEDULE OF DEBT SERVICE

DESCRIPTIONS	FY 14-15 REQ.	FY 15-16 REQ.	FY 16-17 REQ.	FY 17-18 REQ.	FY 18-19 REQ.	FY 19-20 REQ.	TOTAL
Installment Purchases							
Street Resurfacing; dated 7/12/2012; 2.09% interest; BB & T; 10 years outstanding \$885,415	\$ 105,520	\$ 105,520	\$ 105,520	\$ 105,520	\$ 105,520	\$ 342,940	\$ 870,540
Police Dept.; 911 Communications Console; dated 11/03/09; 5 years; outstanding \$128,134	44,333	-	-	-	-	-	44,333
	\$ 149,853	\$ 105,520	\$ 105,520	\$ 105,520	\$ 105,520	\$ 342,940	\$ 914,873
Revenue Bonds							
Revenue Bonds Series 2010; issued 12/22/10; 3.51% interest; outstanding \$46,925,000	5,281,603	5,280,853	5,031,853	4,668,506	4,665,628	49,828,454	74,756,897
	\$ 5,281,603	\$ 5,280,853	\$ 5,031,853	\$ 4,668,506	\$ 4,665,628	\$ 49,828,454	\$ 74,756,897
State Revolving Loans							
Water Imp.; 2.6% interest; issued 11/1/00; due annually to 2022; outstanding \$877,500	117,780	115,245	112,710	110,175	107,640	307,710	871,260
Water Treatment Plant; 0% interest; issued 1/29/10; due annually to 2030; outstanding \$768,045	45,179	45,179	45,179	45,179	45,179	496,971	722,866
WWTP SRF Loan; 2.22% interest; issued 10/4/2010; 20 years; outstanding \$17,500,000	1,095,096	1,093,099	1,093,099	1,093,099	1,093,099	16,372,250	21,839,741
	\$ 1,258,055	\$ 1,253,523	\$ 1,250,988	\$ 1,248,453	\$ 1,245,918	\$ 17,176,931	\$ 23,433,867
TOTAL DEBT SERVICE	\$ 6,689,511	\$ 6,639,896	\$ 6,388,361	\$ 6,022,479	\$ 6,017,066	\$ 67,348,325	\$ 99,105,637



Note: Principle and interest included with annual requirements.

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GENERAL FUND

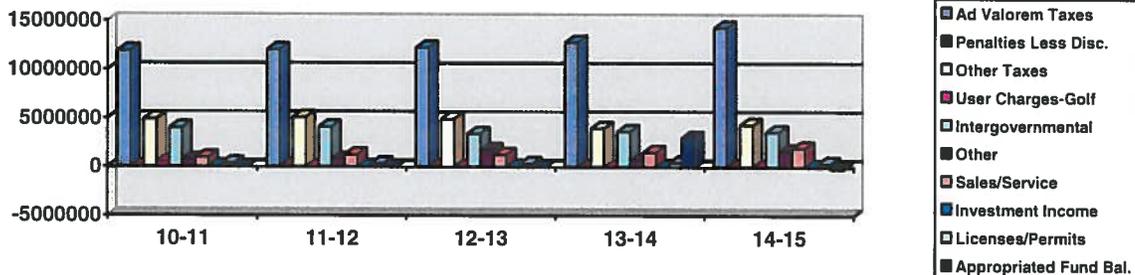
Goal: To account for the revenues of all city departments except those required to be accounted for in other funds.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Ad Valorem Taxes	11,883,618	12,024,161	12,246,703	12,811,699	14,323,101	14,323,101
Penalties Less Disc.	48,642	58,834	60,361	50,000	63,000	63,000
Other Taxes	4,902,504	5,086,599	4,965,129	3,961,538	4,324,894	4,324,894
User Charges-Golf	512,828	0	0	0	0	0
Intergovernmental	4,002,580	4,093,647	3,399,089	3,635,981	3,603,669	3,603,669
Other	732,396	792,728	1,738,539	685,956	1,604,633	1,604,633
Sales/Service	948,775	1,259,759	1,248,963	1,505,929	1,931,500	1,931,500
Investment Income	71,756	37,829	34,337	46,400	35,700	35,700
Licenses/Permits	367,185	327,955	320,529	437,604	350,000	350,000
Appropriated Fund Balance	0	0	0	2,987,581	(184,922)	(184,922)
Total	23,470,284	23,681,512	24,013,649	26,122,688	26,051,575	26,051,575

GRAPHIC REPRESENTATION

FY 14-15 revenues reflect a decrease of \$71,113 compared to the **FY 13-14** budget. Ad valorem taxes and penalties less discounts are showing a combined increase of \$1,524,402 or twelve percent (12%) from prior year due to an increase of six cents on the tax rate. Other tax revenue shows an increase in the amount of \$363,356 or nine percent (9%). Lee County chose to change the sales tax distribution methodology in **FY 13-14**. The increase in current year is a result of the first year of history available after the change in distribution methodology. Intergovernmental reflects a \$32,312 or one percent (1%) decrease mainly shown within State drug forfeiture funds. Consolidated Planning Services also reflects a decrease due to the retirement of an employee and staff agreeing to freeze a position within the Community Development department. Investment income reflects a decrease in the amount of \$10,700 or twenty-three percent (23%) as interest rates continue to fall. Other revenue reflects an increase of \$918,677 or one hundred and thirty-four (134%) percent mainly due to funding capital through installment purchase proceeds. Sales and service reflects an increase of \$425,571 or twenty-eight percent (28%) which includes an increase in the annual waste management fee of \$50 per household. Licenses and permits show a decrease of \$87,604 or twenty percent (20%) compared to prior year. Due to the increase in the tax rate and the annual waste management fee, the city plans to increase fund balance in the amount of \$184,922. **FY 13-14** reflects a substantial increase from **FY 12-13** mainly due to fund balance appropriation. As stated earlier, Lee County changed the sales tax distribution methodology in **FY 13-14**. The annual waste management fee was also increased by \$25 per household in **FY 13-14** and a three cent tax increase was implemented. Council increased compost fees in **FY 12-13** and is shown within sales and service. **FY 11-12** intergovernmental includes funds received from Lee County for security provided after a tornado destroyed area businesses and residential housing. Council elected to move the golf department into an Enterprise Fund in **FY 11-12**. The city increased the annual waste management fee in **FY 11-12** from \$100 to \$125 resulting in additional revenue within sales and services. A tornado devastated the community in the spring of 2011. Additional permitting revenue is shown within **FY 10-11** for permits issued to re-build the community.



GENERAL FUND

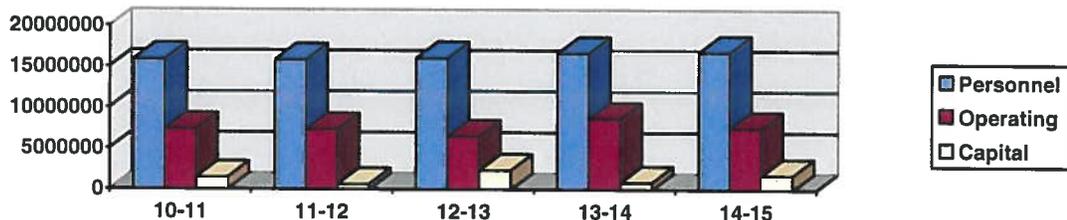
Goal: To account for the expenditures of all city departments except those required to be accounted for in other funds.

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	15,893,790	15,827,599	16,044,276	16,653,347	16,595,640	16,814,812
Operating	7,322,841	7,297,547	6,460,431	8,615,807	8,803,115	7,483,282
Capital Outlay	1,429,532	611,873	2,329,546	853,534	4,337,048	1,753,481
Total	24,646,163	23,737,019	24,834,253	26,122,688	29,735,803	26,051,575
Budgeted Employees	267	263	264	264	264	265

GRAPHIC REPRESENTATION

FY 14-15 expenditures reflect a decrease of \$71,113 compared to the **FY 13-14** budget. Personnel costs represent sixty-five (65%) percent of the total general fund budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and the addition of a programmer analyst position within the Information Technology department. Five (5) positions remain frozen and are included within the Human Resources, Fire, Solid Waste, and Inspections departments. Two additional positions are frozen as well - one in Code Enforcement and one in Community Development. Please note freezing a total of seven positions puts more pressure on our service delivery level as we continue to do more with less. Operating reflects a decrease of \$1,132,525 or fifteen percent (15%) compared to prior year. A contribution to capital projects for G.O. Bonds was made in prior year resulting in the decrease shown. Street resurfacing in the amount of \$500,000 is included within operating. Interfund reimbursements are shown as reductions to expenses for services provided and charged to other funds. Capital outlay funding includes police patrol vehicles, a park upgrade, a knuckleboom truck (IP), a leaf vac truck (IP), a fire pumper, (IP), a street sweeper (IP), and other various items listed at the departmental level. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, a one-time bonus for employees, and several employees took advantage of the early retirement incentive package offered by the City. Operating includes a capital contribution for G.O. Bonds in the amount of \$1,722,030. The contribution to Lee County for animal control was eliminated. **FY 12-13** personnel costs include a 2.5% cost of living adjustment for employees and a 0.14% reduction in the employer retirement contribution. The city elected to make changes to health plan copays and deductibles rather than increase health insurance premiums. Employees now have the option to choose between a Preferred Provider Organization (PPO) or a Consumer Driven Health Plan (CDHP). A new computer systems administrator position is funded within the Finance department. Street paving funds are included in **FY 12-13** and shown within capital outlay. Personnel adjustments in **FY 11-12** reflect a 3% cost of living adjustment, an additional 0.53% state mandated employer retirement contribution, a 9% health insurance premium adjustment, and the addition of a part-time grant writer position. Also funded within **FY 11-12** are mobile radios and new software to allow the public online access to police reports, fifty-two (52) golf cars, police vehicles, a heavy duty equipment truck, and a tractor with flail mowers. **FY 10-11** includes a 2.5% cost of living adjustment for employees, the first year of an additional state mandated employer retirement contribution of 1.55%, a 2.8% health insurance premium adjustment, and shown within the operating cost center an increase due to the retirement of debt.



FUND BALANCE GOVERNMENTAL FUNDS

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	BUDGET 14-15
GENERAL FUND					
BEGINNING BALANCE	\$ 13,742,151	\$ 12,546,272	\$ 11,580,210	\$ 10,554,486	\$ 7,492,983
REVENUES					
AD VALOREM TAXES	11,932,260	12,082,995	12,307,065	12,861,699	14,386,101
INTERGOVERNMENTAL	4,002,580	4,093,647	3,399,089	3,635,981	3,603,669
SALES TAX	4,902,504	5,086,599	4,965,129	3,961,538	4,324,894
OTHER	2,632,940	2,418,271	3,342,366	2,675,889	3,921,833
TOTAL	23,470,284	23,681,512	24,013,649	23,135,107	26,236,497
EXPENDITURES					
GENERAL GOVERNMENT	5,465,042	5,320,520	4,465,427	4,872,218	4,766,288
PUBLIC SAFETY	13,022,764	12,427,152	13,350,440	13,074,528	13,935,396
STREETS	2,441,139	2,215,920	3,090,164	2,583,230	3,246,163
DEBT SERVICE	0	0	0	0	148,438
SANITATION	2,510,662	2,504,079	2,636,189	2,545,452	2,769,597
COMMUNITY DEV.	1,206,556	1,269,348	1,292,033	1,323,230	1,185,693
TOTAL	24,646,163	23,737,019	24,834,253	24,398,658	26,051,575
TRANSFER TO OTHER FUNDS	20,000	910,555	205,120	1,797,952	91,383
ENDING BALANCE	\$ 12,546,272	\$ 11,580,210	\$ 10,554,486	\$ 7,492,983	\$ 7,586,522

Note: The reduction shown in FY 13-14 is the result of a capital contribution made to the General Obligation Bond projects which will be reimbursed to the General Fund once the bonds are issued. Also, 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

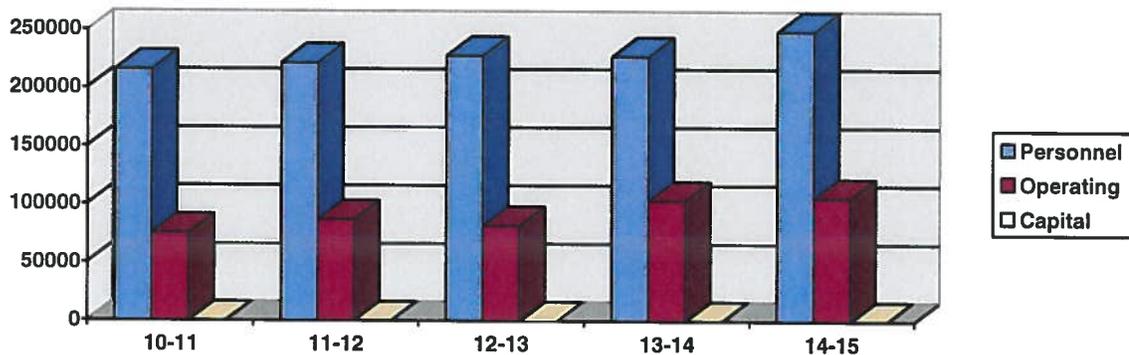
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	215,812	221,657	228,044	227,366	238,466	248,971
Operating	75,396	86,953	81,620	103,290	103,850	105,850
Capital	0	0	0	0	0	0
Subtotal	291,208	308,610	309,664	330,656	342,316	354,821
Less Interfund Reimbursement	(55,279)	(64,576)	(67,018)	(71,790)	(71,846)	(71,846)
Total	235,929	244,034	242,646	258,866	270,470	282,975
Budgeted Employees	9	9	9	9	9	9

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$24,165 or 7% compared to **FY 13-14** budget prior to interfund reimbursements. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and additional council members taking health insurance. New programs are funded within operating resulting in the increase shown. They include Citizens 101 Academy and Citizens Advisory Council. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel cost center reflects a 2.5% cost of living adjustment and a retirement contribution rate decrease of 0.14%. A 3% cost of living adjustment, a 9% health insurance increase as well as a state mandated retirement contribution rate increase of 0.53% are included in **FY 11-12** personnel cost center. **FY 11-12** operating cost center reflects funding for tourism brochures to market the City of Sanford as well as the purchase of iPads for council use. Increases within the **FY 10-11** personnel cost center are the result of a 2.5% cost of living adjustment, and the first year of the state mandated employer retirement contribution increase of 1.55%.



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	12-13 Actual	13-14 Projected	14-15 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	5	5
National League of Cities conferences (members attending)	4	4	4
NC League of Municipalities conferences (members attending)	3	4	5
Chamber of Commerce meetings	13	13	13
Lee County Economic Development meetings	12	12	12

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	37	35	35
National Night Out awards received	18	19	20
Coordinate National Night Out events	40	40	40

Performance Measures

**12-13
Actual**

**13-14
Projected**

**14-15
Projected**

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

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

Measures:

Law and Finance Committee meetings	24	24	24
Work sessions	6	6	6
City Council meetings	24	26	26
Prepare agendas and attend commission meetings	50	50	50
Adopted city ordinances and resolutions	101	110	110
Prepare applications for Boards and Commissions appointments	25	25	25

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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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

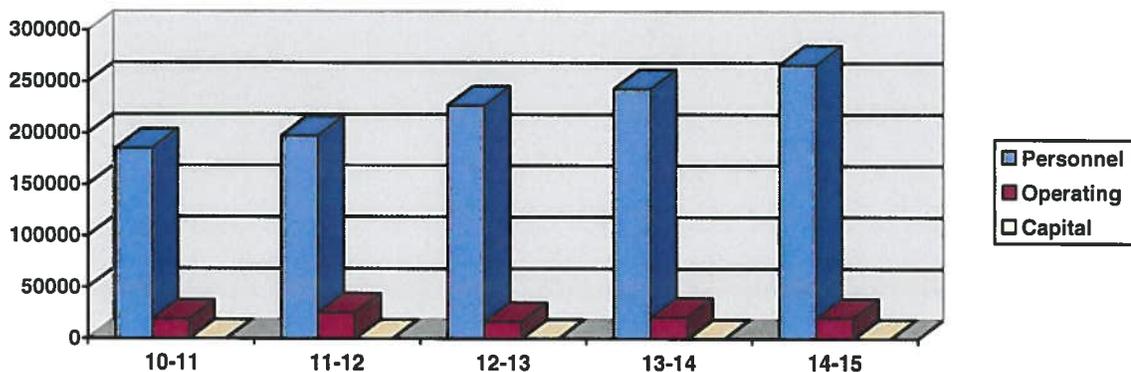
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	185,269	197,824	227,077	243,395	254,317	266,712
Operating	18,990	25,253	16,437	20,640	20,490	20,090
Capital	0	0	0	0	0	0
Subtotal	204,259	223,077	243,514	264,035	274,807	286,802
Less Interfund Reimbursement	(40,355)	(45,408)	(47,008)	(51,894)	(57,228)	(57,228)
Total	163,904	177,669	196,506	212,141	217,579	229,574
Budgeted Employees	2	3	3	3	3	3

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$22,767 or nine percent (9%) compared to FY 13-14 budget prior to interfund reimbursements. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and converting a part time employee into a full time position with benefits. FY 13-14 personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. FY 12-13 reflects 2.5% cost of living adjustment, a retirement contribution rate decrease of 0.14%, and additional hours for the public information officer. Operating reflects a decrease due to the purchase of iPads and other necessary supplies for the public information officer in FY 11-12. FY 11-12 personnel cost center shows a 3% cost of living adjustment, state mandated retirement contribution increase of 0.53%, and a new part-time public information officer / grant writer position.



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	12-13 Actual	13-14 Projected	14-15 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	8	8	8
Congressional Action Committee meetings attended	12	12	12
Town Hall Day (members attending)	7	7	7
National League of Cities conferences (members attending)	6	4	4
NC League of Municipalities conferences (members attending)	4	1	2
Committee of 100 meetings	12	12	12
Chamber of Commerce meetings	13	13	13
Lee County Economic Development meetings	18	18	18
Airport Authority meetings	12	12	12

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

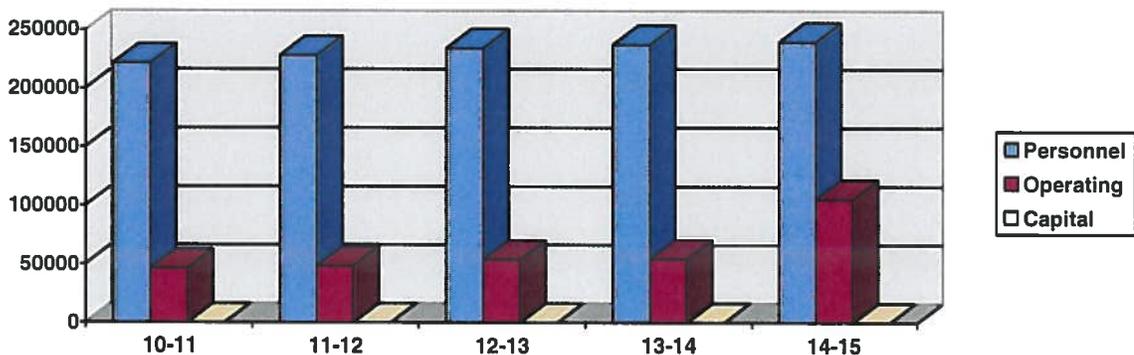
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	221,683	228,132	234,289	237,369	234,920	239,673
Operating	46,368	48,281	53,649	54,354	70,254	105,254
Capital	0	0	0	0	0	0
Subtotal	268,051	276,413	287,938	291,723	305,174	344,927
Less Interfund Reimbursement	(55,867)	(62,757)	(61,823)	(62,974)	(67,063)	(67,063)
Total	212,184	213,656	226,115	228,749	238,111	277,864
Budgeted Employees	4	4	4	4	4	4

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$53,204 or eighteen percent (18%) compared to FY13-14 budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. One receptionist position remains frozen resulting in a savings of \$40,245. Operating reflects a substantial increase due to funding a salary study in the amount of \$35,000 as well as funding employee awards for current year and prior year. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. Retirement celebrations and employee awards were not funded in **FY 13-14**. Personnel adjustments shown in **FY 12-13** are the result of a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel adjustments include a 3% cost of living increase, a 0.53% state mandated additional employer retirement contribution, and a 9% health insurance increase. Funded within **FY 11-12** operating cost center is an administrative fee for Blue Cross to serve as claims administrator for the Early Retiree Reinsurance Program (ERRP). This is a federally funded program designed to provide financial assistance to health plan sponsors that make coverage available to millions of early retirees and their families.



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

	12-13 Actual	13-14 Projected	14-15 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 employees honored (calendar year)	57	58	60
Wellness Program / Lunch-n-Learn sessions	38	40	40

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 provide monthly cost effective technical, interpersonal, and career development training and coaching for employees

Measures:

Management Educational Sessions	2	2	2
Employee Educational Sessions	1	1	1

Objective: To hire the most qualified employees by pre-planning staffing 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.

Performance Measures	12-13 Actual	13-14 Projected	14-15 Projected
Measures:			
US DOL / ESC Monthly Employment Statistics Report	12	12	12
Personnel hired – full time regular	16	20	15
Personnel hired – temporary	4	1	1
Personnel changes – promotions	19	21	19
Personnel changes – promotions / transfers	3	1	1
Personnel changes – transfers	2	1	2
Personnel separated – all personnel	18	21	15
Personnel separated – excluding retirees	10	10	11
Turnover rate – all personnel	7.85%	5.40%	5.40%
Turnover rate – excluding retirees	3.94%	3.30%	3.30%

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

Objective: To ensure compliance with COBRA regulations

Measures:

COBRA notices to new employees	15	20	15
COBRA election forms to eligible employees / dependents	19	20	20

Objective: To update City of Sanford personnel policies and procedures in an effort to ensure compliance with federal, state, and local laws and city practice and assure fair and equitable treatment

Measures:

Review and revise City of Sanford Personnel Policy	2	4	4
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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

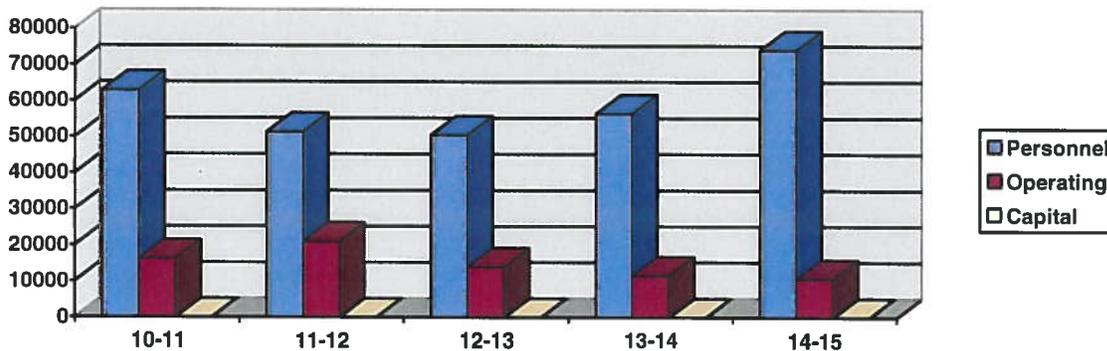
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	62,933	51,365	50,525	56,457	72,617	74,091
Operating	16,200	20,954	13,878	11,506	10,672	10,672
Capital	0	0	0	0	0	0
Subtotal	79,133	72,319	64,403	67,963	83,289	84,763
Less Interfund Reimbursement	(29,237)	(32,129)	(33,843)	(30,942)	(27,125)	(27,125)
Total	49,896	40,190	30,560	37,021	56,164	57,638
Budgeted Employees	1	1	1	1	1	1

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$16,800 or twenty-five percent (25%) compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. This department had an employee on military leave in **FY 13-14**. These remaining funds were transferred at year end to accommodate another department's shortfall. This transfer skews the percentage increase within personnel. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. Training of employees was transferred into the Public Works Administration department for the safety officer to oversee in **FY 13-14**. **FY 12-13** personnel cost center shows a 2.5% cost of living adjustment and an employer retirement contribution rate decrease of 0.14%. Operating reflects a decrease due to the purchase of a defibrillator and computer in prior year. Also, flu shots were inadvertently budgeted in Human Resources and Risk Management departments. Human Resources have paid for these shots in the past; therefore, Risk Management's budget was reduced to reflect this change. **FY 11-12** personnel costs reflect a 3% cost of living adjustment as well as a state mandated employer retirement contribution rate increase of 0.53%. The increase shown within operating is mainly due to funding a defibrillator and walkie-talkie.



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

12-13 Actual	13-14 Projected	14-15 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	16	10	13
Field inspections related to employee and public safety	28	20	24
Workers' comp claims administered per calendar year	26	31	29
Recordable cases	14	14	14
Lost Work Days (LWD)	144	113	129
Medical and indemnity annual loss incurred	\$417,641	\$316,977	\$367,310
Auto / general liability claims administered	24	9	17
Auto / general liability annual loss incurred	\$101,149	\$48,183	\$74,666

ELECTIONS

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

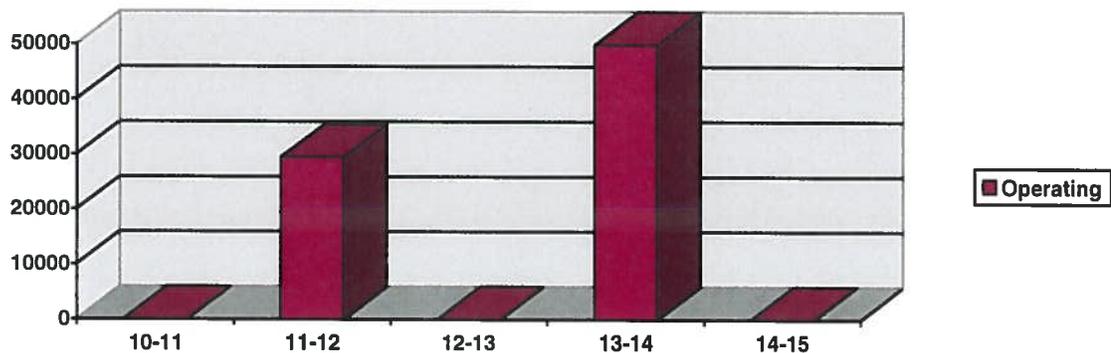
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	0	29,452	0	49,891	0	0
Capital	0	0	0	0	0	0
Total	0	29,452	0	49,891	0	0
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

Elections reflect costs associated with the city election held bi-annually. **FY 13-14** reflects a \$20,439 increase compared to FY 11-12. The NC House of Representatives elected to change the voting process in Lee County, therefore requiring the city to have two elections within one year. **FY 11-12** increase shown is mainly due to additional workers required for early voting polls.



FINANCIAL SERVICES

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

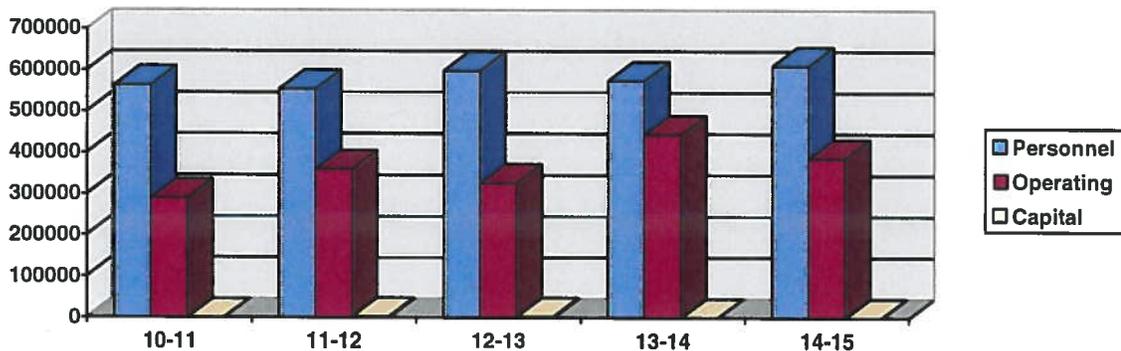
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	563,929	554,093	598,289	574,161	598,171	610,310
Operating	289,658	359,632	326,058	443,744	387,135	385,835
Capital	0	2,500	2,350	0	0	0
Subtotal	853,587	916,225	926,697	1,017,905	985,306	996,145
Less Interfund Reimbursement	(180,113)	(190,379)	(243,098)	(257,245)	(294,433)	(294,433)
Total	673,474	725,846	683,599	760,660	690,873	701,712
Budgeted Employees	8	8	9	9	9	9

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$21,760 or two percent (2%) compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. This department had staff turnover in prior year. These remaining funds were transferred at year end to accommodate another department's shortfall. This transfer skews the percentage increase within personnel. A decrease is shown within operating mainly due to actuarial study funded in **FY 13-14** (required to be performed once every two years) and a change in the bank service contract. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel cost center shows a 2.5% cost of living adjustment, a 0.14% employer retirement contribution decrease, and the addition of one computer systems administrator position. Seventy-five percent (75%) of this new position will be charged to the Utility Fund and is reflected through interfund reimbursement. **FY 11-12** personnel costs reflect a 3% cost of living adjustment as well as a state mandated employer retirement contribution rate increase of 0.53%. The employee computer purchase program budget of \$50,000 is reflected in **FY 13-14** and **FY 14-15**. However, it is not shown within Actual 10-11, 11-12, and 12-13 since these funds are returned to the city through payroll deduction.



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

12-13 Actual	13-14 Projected	14-15 Projected
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Goal: To insure 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	33	34	35
Publish financial statements within 10 days of month end	100%	100%	100%

Goal: To insure 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	27	28	29

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

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

Measures:

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

INFORMATION TECHNOLOGY

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

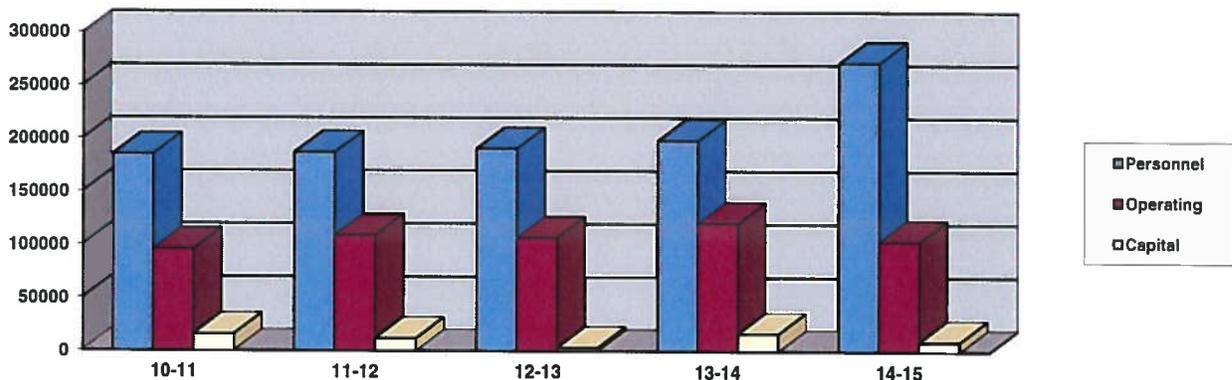
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	185,369	187,098	190,831	198,420	197,518	272,042
Operating	95,727	109,017	106,713	120,507	131,757	103,466
Capital	15,691	11,814	2,964	16,400	9,000	9,000
Subtotal	296,787	307,929	300,508	335,327	338,275	384,508
Less Interfund Reimbursements	(45,794)	(60,742)	(63,623)	(67,196)	(69,033)	(69,033)
Total	250,993	247,187	236,885	268,131	269,242	315,475
Budgeted Employees	2	2	2	2	2	3

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) email server, \$9,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$49,181 or fifteen percent (15%) compared to the **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and the addition of a programmer analyst position. Operating reflects a decrease mainly due to a reduction in contractual services related to the addition of new analyst position. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments reflect a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** and **FY 12-13** operating shows an increase mainly due to labor required while employee was on leave. **FY 11-12** personnel increases relate to a 3% cost of living adjustment for employees and also a 0.53% state mandated employer retirement contribution increase.



INFORMATION TECHNOLOGY

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

	12-13 Actual	13-14 Projected	14-15 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	225	235	240
Number of computer systems in place	225	230	235
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

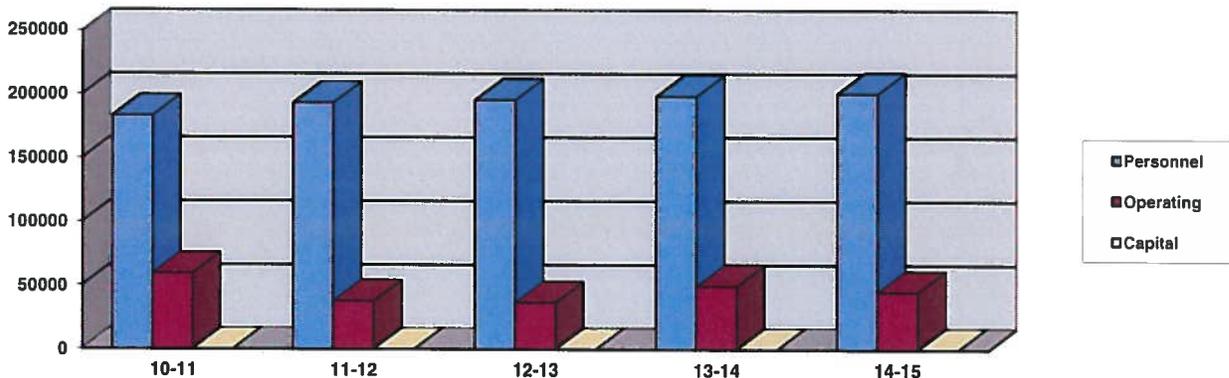
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	183,400	193,502	195,870	198,850	197,170	201,115
Operating	59,566	37,870	36,698	49,578	51,203	45,203
Capital	0	0	0	0	0	0
Subtotal	242,966	231,372	232,568	248,428	248,373	246,318
Less Interfund Reimbursement	(90,390)	(107,052)	(103,910)	(98,992)	(97,952)	(97,952)
Total	152,576	124,320	128,658	149,436	150,421	148,366
Budgeted Employees	2	2	2	2	2	2

2014-2015 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$2,110 or one percent (1%) compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Operating reflects a decrease mainly shown within contractual services. Staff anticipates reduced hiring of outside council. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center shows a 3% cost of living adjustment for employees and a 0.53% state mandated employer retirement increase.



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	12-13 Actual	13-14 Projected	14-15 Projected
Goal: To insure 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 insure proper procedures are followed at meetings			
Measures:			
Attend Council workshops and retreats	99%	99%	99%
City Council meetings	99%	99%	99%
Board of Adjustment meetings	100%	100%	100%
Housing Board of Appeals meetings	100%	100%	100%

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

Objective: To assist with interpreting the law			
Measures:			
Review ordinances, minutes, resolutions	99%	99%	99%
Review contracts, documents, easements	100%	100%	100%
Provide guidance on statutes, ordinances and regulations	Daily	Daily	Daily

Goal: To insure 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

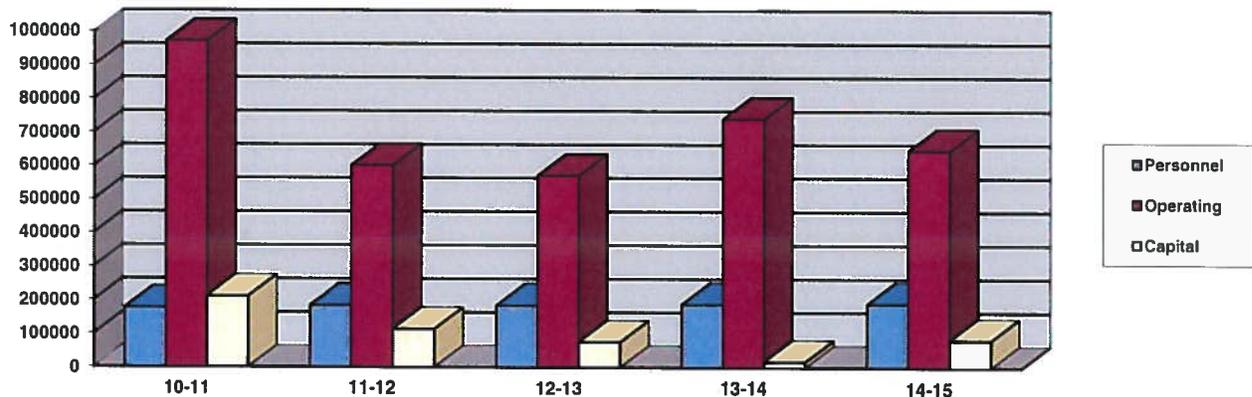
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	177,255	184,181	184,049	187,864	185,822	189,634
Operating	972,594	601,853	571,325	740,909	1,146,882	646,882
Capital	211,191	113,535	74,932	16,920	121,245	81,245
Subtotal	1,361,040	899,569	830,306	945,693	1,453,949	917,761
Less Interfund Reimbursements	(170,900)	(159,379)	(158,285)	(154,710)	(225,967)	(225,967)
Total	1,190,140	740,190	672,021	790,983	1,227,982	691,794
Budgeted Employees	3	3	3	3	3	3

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes acoustic panels at the Public Works Service Center, \$6,245; and upgrade one (1) park, \$75,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$27,932 or three (3%) percent compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. The decrease shown within operating is mainly due to the cleanup of a diesel spill at City Hall in prior year. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease; however, only a slight increase is shown due to the retirement of an employee in **FY 11-12**. A space needs study was performed in **FY 12-13**. **FY 11-12** reflects a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution increase. Operating decreases are attributed to outstanding debt payoff in prior year.



PUBLIC BUILDING

Building maintenance is responsible for the routine and preventive maintenance of city buildings (approximately 150,000 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	12-13 Actual	13-14 Projected	14-15 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%

GENERAL SERVICES

Fund: General

Function: General Government

Goal: To increase the effectiveness of all divisions within the Public Works Department.

DEPARTMENTAL SUMMARIES

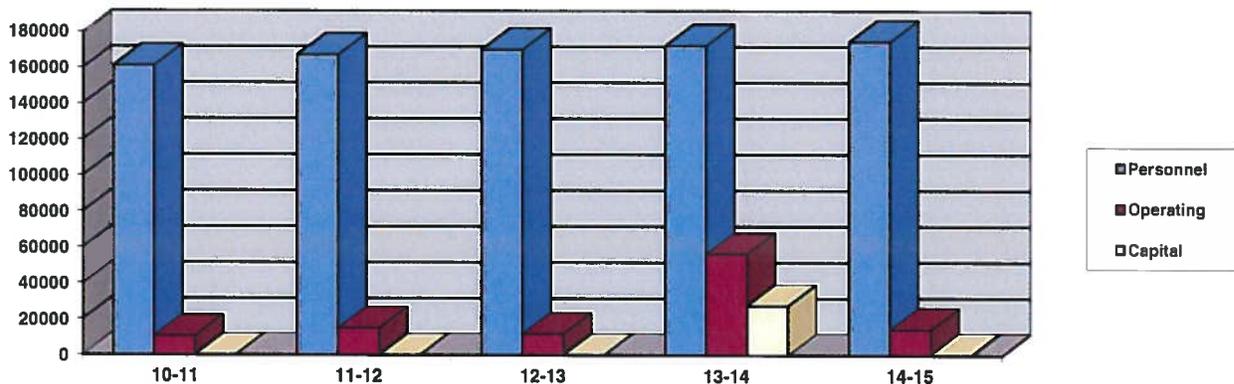
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	161,292	167,265	170,211	172,537	171,310	174,761
Operating	10,594	15,029	11,821	56,417	14,327	14,327
Capital	0	0	0	27,500	0	0
Subtotal	171,886	182,294	182,032	256,454	185,637	189,088
Less Interfund Reimbursement	(12,078)	(14,179)	(14,702)	(15,599)	(15,333)	(15,333)
Total	159,808	168,115	167,330	240,855	170,304	173,755
Budgeted Employees	2	2	2	2	2	2

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$67,366 or twenty-six percent (26%) compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. An environmental study of property was funded in prior year resulting in the decrease shown within operating. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living adjustment and a 0.14% employer retirement contribution decrease. **FY 11-12** reflects a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution. Operating reflects an increase mainly due to unexpected vehicle repairs.



GENERAL SERVICES

The General Services Division is responsible for the effective management of the General Services Department. 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 General Services 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 routine record keeping, implementation of written policies, information literature for in-house and public use, special projects and public relations.

Performance Measures	12-13 Actual	13-14 Projected	14-15 Projected
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Goal: General Services maintains 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, efficient, and courteous manner possible

Objective: To provide constructive leadership to the General Services 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 and user departments

Measures:

Contact citizens that have a complaint within 24 hours	100%	100%	100%
Attend special meetings	100%	100%	100%
Provide competent, timely repair / service to user departments	98%	98%	100%
Manage special projects of the city in such a manner as to produce quality products in a timely manner	97%	98%	100%

CENTRAL OFFICE

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

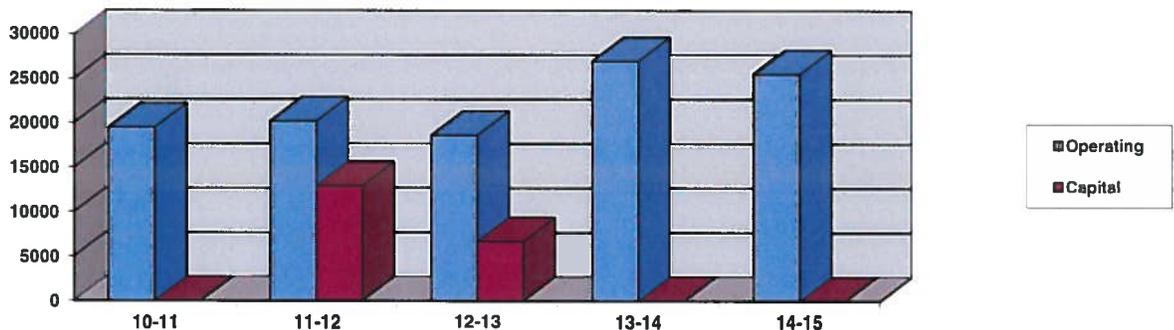
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	19,520	20,238	18,662	26,993	25,543	25,543
Capital	0	12,957	6,688	0	0	0
Subtotal	19,520	33,195	25,350	26,993	25,543	25,543
Less Interfund Reimbursement	(5,591)	(1,867)	(1,670)	(1,732)	(6,288)	(6,288)
Total	13,929	31,328	23,680	25,261	19,255	19,255
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 reflects a decrease of \$1,450 or five (5%) percent compared to FY 13-14 budget prior to interfund reimbursement. **FY 12-13** reflects the purchase of a shredder shown within the capital cost center. **FY 11-12** reflects the purchase of a mail machine shown within the capital cost center. The interfund reimbursement calculation reflects the utility fund's portion of this department cost. The percent allocation was increased in FY 14-15 due to increase in volume of accounts payable checks and paper supplies used by the Utility Fund.



GENERAL FUND CONTRIBUTIONS

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

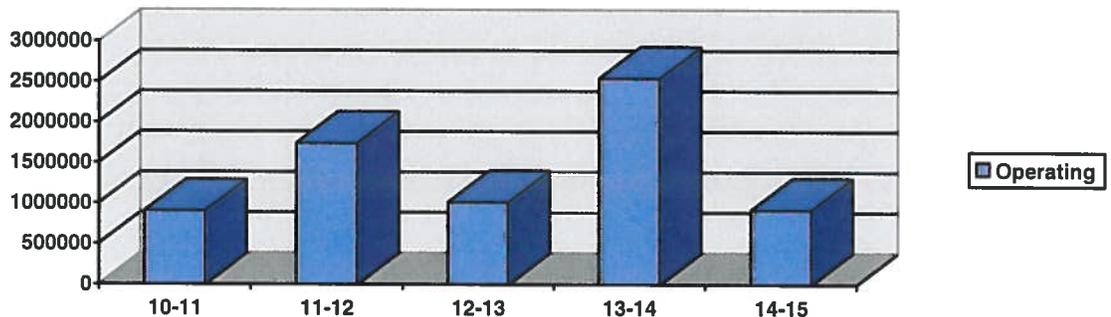
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	906,447	1,741,854	1,014,134	2,544,715	984,908	919,914
Capital	0	0	0	0	0	0
Total	906,447	1,741,854	1,014,134	2,544,715	984,908	919,914
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$1,624,801 or sixty-four percent (64%) compared to **FY 13-14** budget. A contribution was made for voter approved bond projects in **FY 13-14** in the amount of \$1,722,030 resulting in the decrease shown. Contributions are included for non-profits such as Temple Theatre, Railroad House, and Arts Council (total of \$23,400). No contributions were made to the Central Business Tax District, Other Post Employment Benefits (OPEB) Trust Fund, or for Animal Control. Strategic Services (\$79,695), and Economic Development incentives (\$118,509) are included. There is also a contribution made to support the Golf Fund in the amount of \$91,383. Contingency funds are included at \$50,000. With the formation of a new economic development organization (Sanford-Lee County Partnership for Prosperity), the city's portion to fund this organization has increased to \$125,000, a \$62,967 increase from prior year. **FY 13-14** includes contributions for non-profits in the amount of \$23,400, Strategic Services (\$79,695), Economic Development incentives (\$151,817), Golf Fund (\$48,922), contingency (\$47,507), as well as a contribution to the voter approved \$14 million bond projects for improvements within the city in the amount of \$1,722,030. **FY 12-13** includes contributions for non-profits in the amount of \$26,000, Animal Control (\$70,535), Strategic Services (\$94,518), Economic Development incentives (\$134,733), Golf Fund (\$106,890), and contingency \$100,000). **FY 11-12** reflects a \$370,000 contribution for downtown improvements and a \$482,191 contribution made to support the Golf Fund which includes \$150,000 for paving cart paths. No contribution was made to the OPEB Trust Fund. Central Business Tax District includes a \$30,000 contribution for Christmas decorations. Contributions made to the Economic Development Corporation in the amount of \$84,684 are included. Animal control was funded at \$64,711 (\$50,000 prior years) which includes technology equipment that allows staff the ability to complete reports in field. **FY 10-11** shows a \$100,000 contribution made to the OPEB Trust Fund. Other annual expenditures include support for the League of Municipalities, Region, J, Institute of Government, Chamber of Commerce, Temple Theatre, and the Arts Council.



GOLF

Fund: General

Function: General Government

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

DEPARTMENTAL SUMMARIES

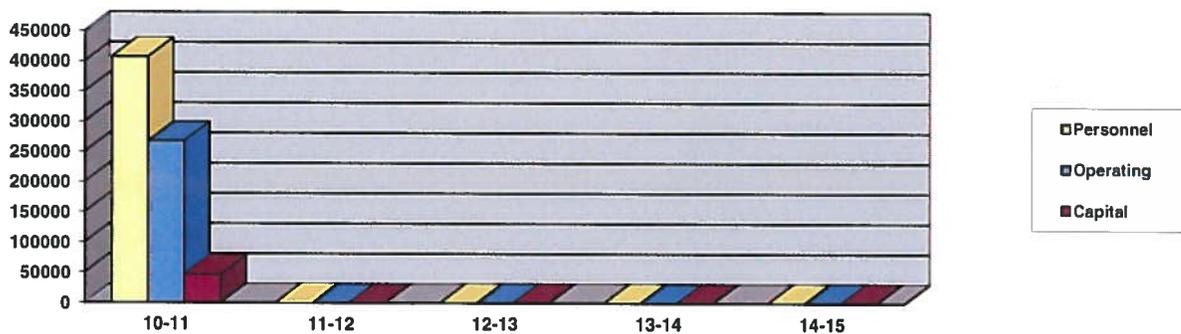
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	407,409	0	0	0	0	0
Operating	268,255	0	0	0	0	0
Capital	46,866	0	0	0	0	0
Total	722,530	0	0	0	0	0
Budgeted Employees	6	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

This department was moved into an Enterprise Fund in FY 11-12.



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 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	285,287	300,274	298,372	314,248	311,234	317,619
Operating	833,012	907,631	860,740	981,308	999,596	984,596
Capital	30,275	23,182	30,426	50,000	19,000	0
Subtotal	1,148,574	1,231,087	1,189,538	1,345,556	1,329,830	1,302,215
Less Interfund Reimbursement	(73,893)	(56,196)	(52,905)	(57,409)	(55,766)	(55,766)
Total	1,074,681	1,174,891	1,136,633	1,288,147	1,274,064	1,246,449
Budgeted Employees	5	5	5	5	5	5

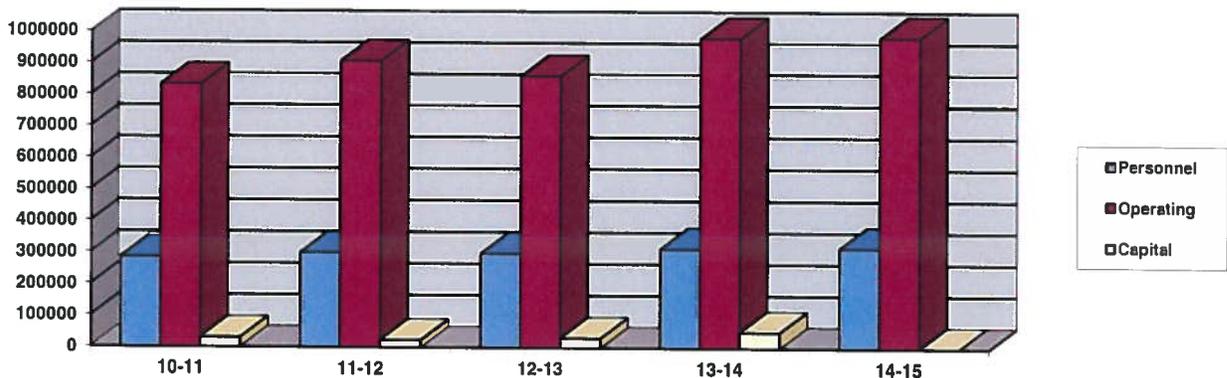
2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was approved.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$43,341 or three (3%) percent compared to **FY 13-14** budget prior to interfund reimbursement. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Operating changes are related to fluctuation in prices for fuel and parts. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement decrease. **FY 11-12** reflects a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution increase.

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



FLEET MAINTENANCE

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

Performance Measures	12-13 Actual	13-14 Projected	14-15 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	250	250	250
Average percent of fleet in service	95%	97%	98%
Complete minor repairs in house within 24 hours	95%	97%	98%
Complete major repairs in house within 3 days	95%	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	550	580	580
PMI's for Fire Rescue Emergency Response 2 times per year	100%	100%	100%
PMI's for police patrol every 3,000 miles	95%	95%	95%
PMI's for non-emergency vehicles every 3,000 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

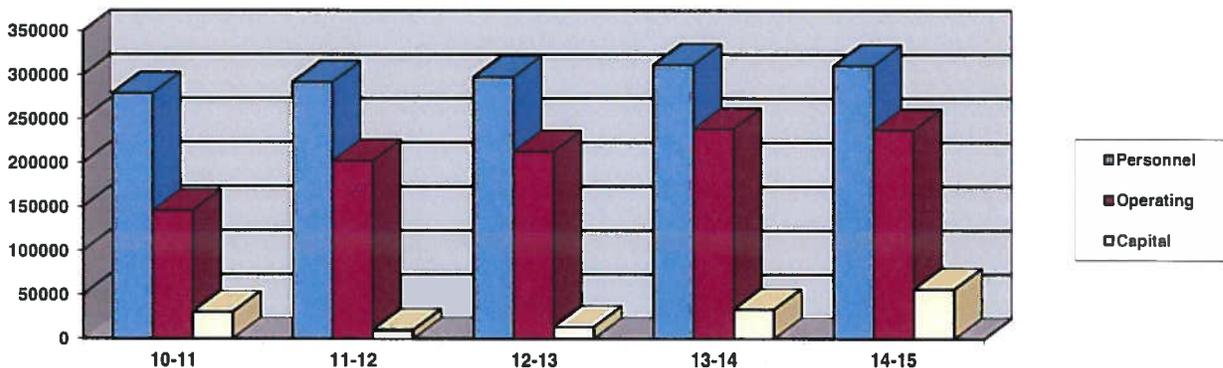
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	279,429	292,215	297,992	311,999	304,601	310,943
Operating	145,805	202,632	213,154	238,931	237,848	237,848
Capital	30,318	10,000	13,590	33,236	75,000	56,500
Total	455,552	504,847	524,736	584,166	617,449	605,291
Budgeted Employees	6	6	6	6	6	6

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) ½ ton truck, \$18,500; one (1) ¾ ton truck, \$21,000; and one (1) front mount mower, \$17,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriation reflects an increase of \$21,125 or four (4%) percent compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. No significant changes within operating. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Increases are shown within operating for improvements to the train at Depot Park (\$28,000). **FY 11-12** personnel increases are attributed to a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution increase. **FY 10-11, FY 11-12, FY 12-13, and FY 13-14** operating cost centers continue to increase 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	12-13 Actual	13-14 Projected	14-15 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	66	67
Plant beds installed / renovated	3	3	3
Annuals grown and planted	50,000	53,000	50,000
Acres mowed	21	20	20
Litter removal	50,000	55,000	50,000
Interior plants maintained	150	150	150

GENERAL FUND DEBT SERVICE

Fund: General

Function: Debt Service

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

DEPARTMENTAL SUMMARIES

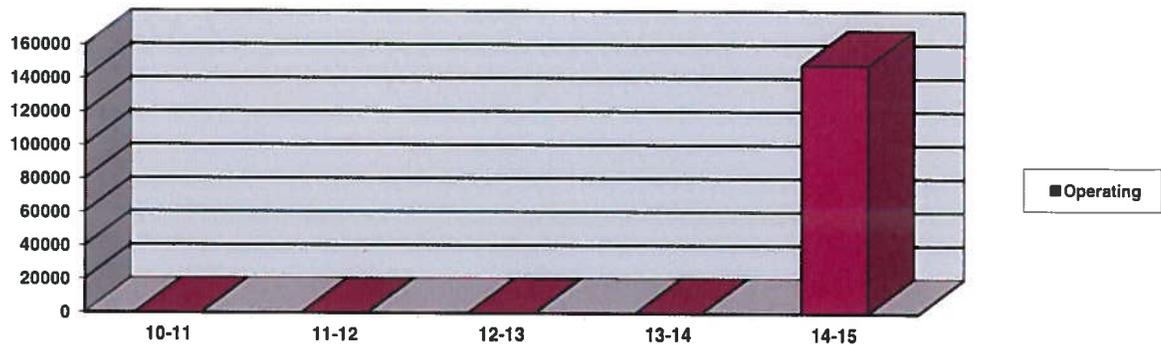
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	0	0	0	0	0	148,438
Capital	0	0	0	0	0	0
Total	0	0	0	0	0	148,438
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

In September, 2013, voters authorized the City to issue general obligation bonds totaling \$14.5 million for several quality-of-life improvement projects. This is the first debt payment (interest only) related to the issuance of these bonds.



POLICE

Fund: General

Function: Public Safety

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

DEPARTMENTAL SUMMARIES

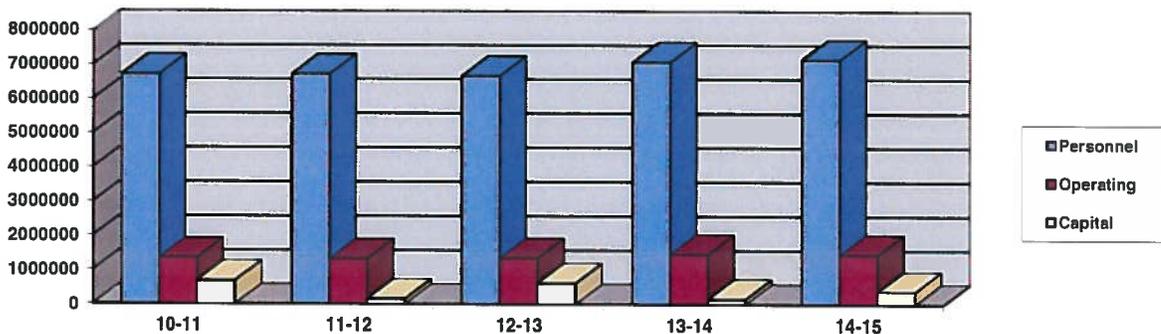
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	6,723,395	6,730,388	6,677,507	7,083,478	7,121,778	7,160,448
Operating	1,352,094	1,316,827	1,339,920	1,459,410	1,407,529	1,448,699
Capital	683,360	150,932	611,815	148,929	400,655	368,033
Total	8,758,849	8,198,147	8,629,242	8,691,817	8,929,962	8,977,180
Budgeted Employees	106	106	106	106	106	106

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes thirteen (13) patrol vehicles, \$332,033; one (1) evidence drying cabinet, \$11,000; and four (4) mobile data terminals, \$25,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$285,363 or three (3%) percent compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. A front desk position frozen in previous years has been funded. No significant changes within operating. Capital reflects a substantial increase for the purchase of patrol vehicles. These vehicles are purchased every other year. **FY 13-14** personnel adjustments are related to a 0.07% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, a one-time bonus for employees, and freezing a front desk position. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. This is the final year the city will receive COPS Hiring Recovery Grant funds to partially offset the cost of four patrol officers. **FY 11-12** reflects personnel adjustments of 0.53% state mandated employer retirement contribution increase, a 3% cost of living adjustment, and a 9% health insurance increase. Funded within the operating cost center are mobile radios and new software to allow the public online access to police reports. Capital is showing a substantial decrease as patrol vehicles, mobile data terminals, and the E-911 backup system were funded in prior year.



POLICE

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

Performance Measures	12-13 Actual	13-14 Projected	14-15 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	33,663	33,691	33,700
Number of accident investigations	1,425	1,384	1,400

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	167	435	400
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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	905	885	900
Property damage	\$4,904,622	\$4,766,357	\$4,800,000

FIRE

Fund: General

Function: Public Safety

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

DEPARTMENTAL SUMMARIES

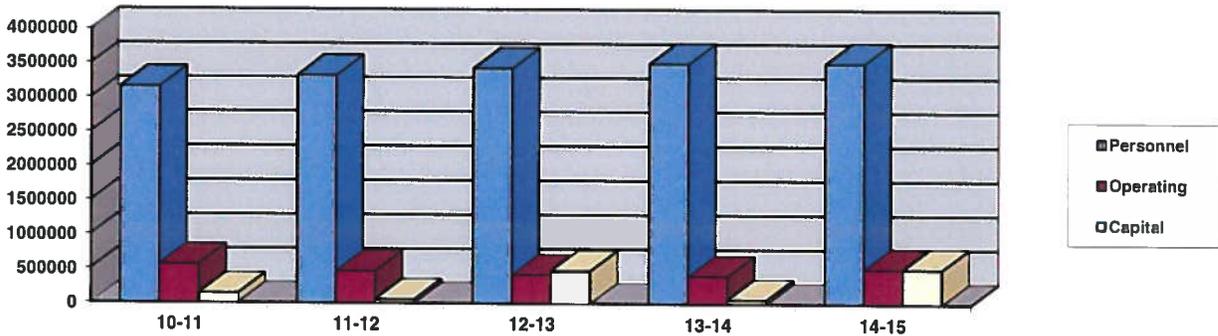
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	3,160,799	3,326,718	3,433,527	3,508,082	3,449,095	3,514,811
Operating	562,979	463,166	416,092	402,434	412,728	506,195
Capital	137,184	52,052	474,689	58,975	2,790,315	506,900
Total	3,860,962	3,841,936	4,324,308	3,969,491	6,652,138	4,527,906
Budgeted Employees	53	54	54	54	54	54

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) fire pumper, \$480,000 (installment purchase); one (1) terminal server, \$6,500; one (1) foam injection system, \$8,000; and exercise equipment, \$12,400.

GRAPHIC REPRESENTATION

FY 14-15 appropriations increased \$558,415 or fourteen percent (14%) compared to the **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and one firefighter position remains frozen. Operating reflects increases within training, utilities, departmental supplies/computers, uniforms and contractual services. The increase within capital is mainly due to the purchase of a fire pumper. Other capital is shown above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, a one-time bonus for employees and freezing one firefighter position. The decrease reflected within operating is mainly due to the completion of the narrow banding project and the purchase of self-contained breathing apparatus (SCBA) equipment in prior year. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. A heavy duty equipment truck was funded within the capital cost center. **FY 11-12** personnel increases are reflective of a 3% cost of living adjustment and an additional 0.53% state mandated employer retirement contribution. Also funded within personnel is a part-time fire inspector to assist with meeting compliance of state mandated inspections. Funded within the operating cost center are data circuits, replacement of portable radios, and SCBA cylinder. Pay off of outstanding debt contributes to the increase shown within **FY 10-11** operating cost center.



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	12-13 Actual	13-14 Projected	14-15 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	964	950	970
Number of structure fires	28	50	40
Number of vehicle fires	28	25	30
Number of motor vehicle accident responses	137	250	250
All other responses	771	600	600

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

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

Measures:

Number of fire safety inspections performed	1,472	1,500	1,500
Number of logged pre-incident plans	175	225	225
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	222	240	240
Total number of training hours for department	11,552	12,800	12,800
Number of state certified firefighters (including part-time)	52	52	52
Number of state certified fire instructors	25	20	23

Performance Measures**12-13
Actual****13-14
Projected****14-15
Projected****Goal:** Identify factors of origin and cause of unintentional and intentional fires**Objective:** To investigate origin and cause of fires, and to help with prosecution of those who intentionally set fires to structures and other objects, by maintaining knowledgeable and capable investigators and engine company officers**Measures:**

Number of investigations conducted (structural)	13	25	25
Number of fires deemed incendiary or still under investigation	6	5	5
Number of certified fire / arson investigators	1	2	2

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	14	35	35
Number of fire and life-safety education programs	526	100	100
Number reached by programs (school age > senior citizen)	12,462	4,300	4,300
Number of state certified fire and life safety educators	5	4	4
Number of child passenger safety seats installed or checked	75	35	35

INSPECTIONS

Fund: General

Function: Public Safety

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

DEPARTMENTAL SUMMARIES

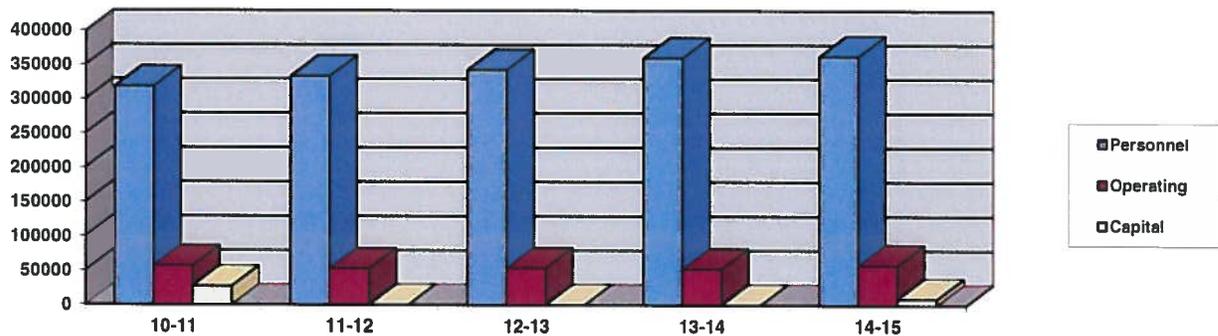
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	318,762	333,976	343,099	360,642	356,000	363,223
Operating	56,997	53,092	53,791	52,578	58,087	58,087
Capital	27,193	0	0	0	9,000	9,000
Total	402,952	387,068	396,890	413,220	423,087	430,310
Budgeted Employees	7	7	7	7	7	7

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) server, \$9,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$17,090 or four percent (4%) compared to the FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Due to current economic conditions, two vacant positions continue to remain frozen for a total savings of \$104,700. New code books are funded resulting in the increase shown within operating. Capital is reflected above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center shows an increase for 3% cost of living adjustments, 0.53% state mandated employer retirement contribution increase, and insurance adjustments. Laptops and related items for Mobilegov, a software program to allow inspectors real time reporting from vehicles, were purchased in **FY 10-11**.



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 insure 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

	12-13 Actual	13-14 Projected	14-15 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	412	332	339
Number of electrical permits issued	1,221	790	806
Number of mechanical permits issued	765	723	738
Number of plumbing permits issued	381	323	330
Other permits issued	251	290	302
Revenue generated from permits	\$320,529	\$337,024	\$350,000

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	6,575	5,876	5,995
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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.

DEPARTMENTAL SUMMARIES

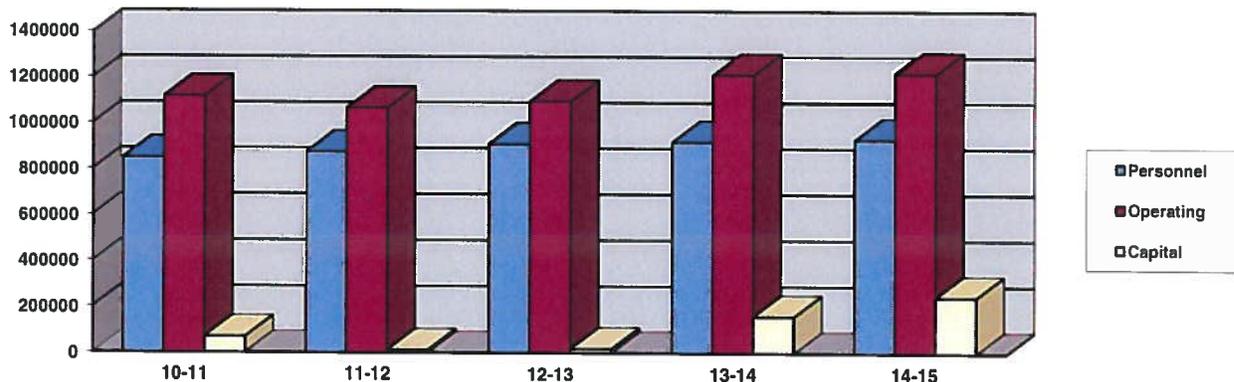
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	850,670	876,632	910,624	921,053	913,370	932,390
Operating	1,118,684	1,068,230	1,098,272	1,214,428	1,180,405	1,220,449
Capital	68,650	11,118	17,248	159,500	394,633	244,133
Total	2,038,004	1,955,980	2,026,144	2,294,981	2,488,408	2,396,972
Budgeted Employees	18	18	18	18	18	18

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) sweeper truck, \$189,633 (installment purchase); one (1) utility truck, \$36,000; and one (1) ½ ton truck, \$18,500.

GRAPHIC REPRESENTATION

FY 14-15 appropriations increased \$101,991 or four (4%) percent compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and the retirement of an employee. No significant changes within operating. Street lighting upgrades continue to remain on hold until further notice. Capital is reflected above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. Increases shown within **FY 13-14** operating is mainly due to additional funds required for utilities and departmental supplies. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Included within operating is a street survey in the amount of \$20,000. City Council has put a hold on street lighting upgrades until further notice. Personnel adjustments, state mandated retirement contribution, and insurance all attribute to the increase shown within **FY 11-12** personnel cost center. **FY 11-12** operating reflects reductions within supplies, contractual services, and landfill based on historical trend. Jonesboro streetscape was funded in **FY 10-11**.



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	12-13 Actual	13-14 Projected	14-15 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	2,209	1,800	2,000
Feet of curb and gutter installed / repaired	987	790	850
Feet of sidewalk installed / repaired	1,943	1,760	1,920
Cutbacks for site distance	467	360	400
Feet of on-street ditches cleaned	7,052	11,530	9,000
Hours of street cleaning	1,370	1,160	1,200
Feet of shoulder work repair	29,678	18,000	18,000

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	3,443	200	2,148
Traffic sign installation	311	190	1,500
Street markers installed / replaced / repaired	311	200	300

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

Measures:

Number of lights within city	3,280	3,500	3,500
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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

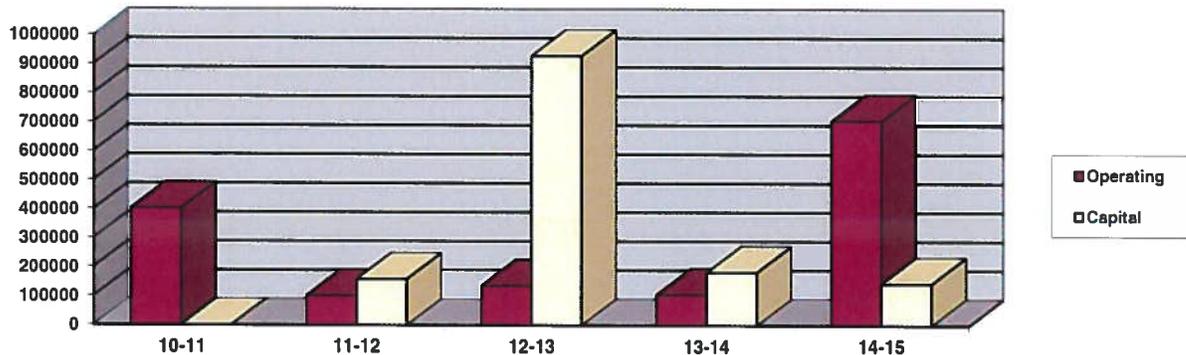
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	403,135	101,666	136,175	106,125	1,830,521	705,521
Capital	0	158,274	927,845	182,124	0	143,670
Total	403,135	259,940	1,064,020	288,249	1,830,521	849,191
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes \$143,670 for Hawkins Avenue roundabouts.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$560,942 or one hundred and ninety-five (195%) percent compared to **FY 13-14** budget. Street resurfacing is funded at \$500,000. Debt payments in the amount of \$105,521 are included to repay funds borrowed in **FY 2012-13** for street resurfacing. Street resurfacing as well as sidewalk curb and gutter repair were not funded in **FY 13-14**. **FY 11-12** and **FY 12-13** reflect increases within capital for street resurfacing funded with new debt. Retirement of debt contributes to the decrease shown within **FY 11-12** operating. Street paving was not funded in **FY 10-11**.



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

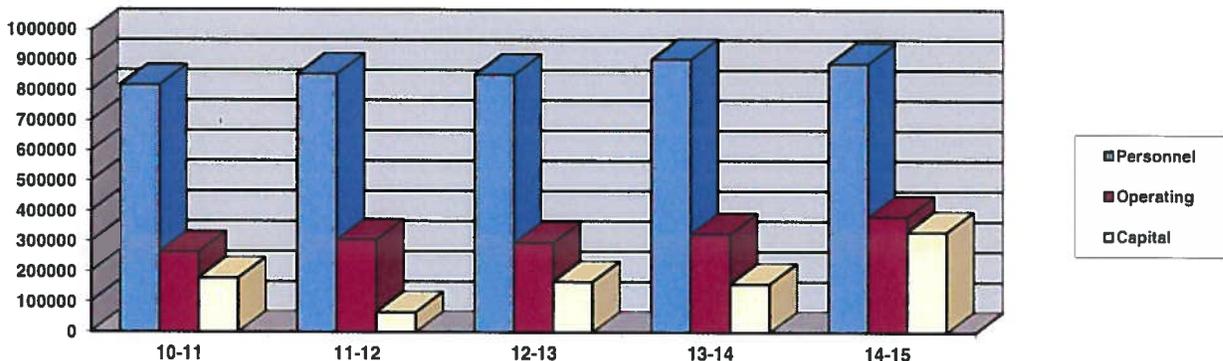
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	817,830	854,876	852,688	903,664	871,650	889,787
Operating	265,369	305,741	295,618	325,488	321,469	382,502
Capital	178,803	65,510	167,000	159,950	501,500	332,000
Total	1,262,002	1,226,127	1,315,306	1,389,102	1,694,619	1,604,289
Budgeted Employees	18	18	18	18	18	18

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) knuckleboom truck, \$150,000 (installment purchase); one (1) leaf vac truck, \$145,000 (installment purchase); and two (2) ½ ton trucks, \$37,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$215,187 or fifteen (15%) percent compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and an employee who elected the early retirement incentive package. One maintenance worker position remains frozen resulting in a savings of \$40,244. The debt of new capital is included in the operating cost center which reflects a substantial increase. Capital is reflected above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** funded within the personnel cost center a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution increase. The initial startup of electronic recycling began in January of 2011 resulting in a decline in bulk trash pickup. **FY 10-11** funded a one ton dump truck required for the state mandated recycling of televisions and computers. The city received a \$20,000 grant to assist in funding this vehicle. The personnel cost center reflects a 2.5% cost of living adjustment, 1.55% state mandated employer retirement contribution, and one frozen position. The decrease within the operating cost center reflects retirement of debt.



SOLID WASTE

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

Performance Measures	12-13 Actual	13-14 Projected	14-15 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	2,074	2,100	2,120
Number of loads of bulk trash hauled	520	575	585

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	185	500	510
Equipment hours mowing	1,135	1,200	1,210
Equipment hours cleaning sidewalk	240	250	300
Pounds of litter collected by inmates	22,932	23,400	23,500

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

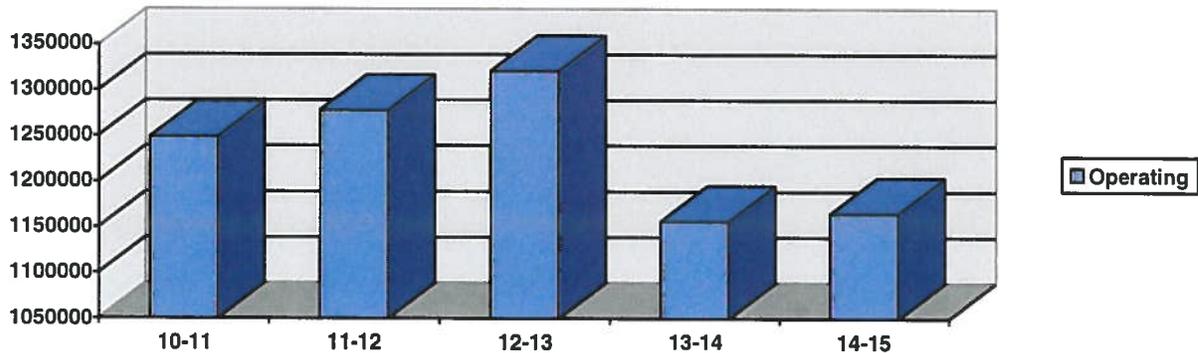
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	1,248,660	1,277,952	1,320,883	1,156,350	1,165,308	1,165,308
Capital	0	0	0	0	0	0
Total	1,248,660	1,277,952	1,320,883	1,156,350	1,165,308	1,165,308
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$8,958 or one percent (1%) compared to **FY 13-14** budget. **FY 14-15** reflects a 1.2% C.P.I. adjustment. **FY 13-14** reflects a newly awarded waste collection contract resulting in a savings for the city. Recycling carts were purchased in **FY 12-13**. **FY 12-13** reflects a 3.3% C.P.I. adjustment; **FY 11-12** reflects a 2.2% C.P.I. adjustment.



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

	12-13 Actual	13-14 Projected	14-15 Projected
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Goal: Provide timely, efficient, and cost effective services to all residential customers being responsive to residents concerns and desired level of performance

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

Measures:

Number of units	8,781	8,819	8,850
Solid waste fees collected	\$1,090,125	*\$1,304,491	**\$1,743,500

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

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

Measures:

Number of tons of recycling collected	1,185	1,600	1,650
Number of tons of residential waste	7,138	6,700	6,675

* The city increased the annual waste management fee from \$125 to \$150 resulting in additional projected revenue.

**The city increased the annual waste management fee from \$150 to \$200 resulting in additional projected revenue.

COMMUNITY DEVELOPMENT

Fund: General

Function: Community Development

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

DEPARTMENTAL SUMMARIES

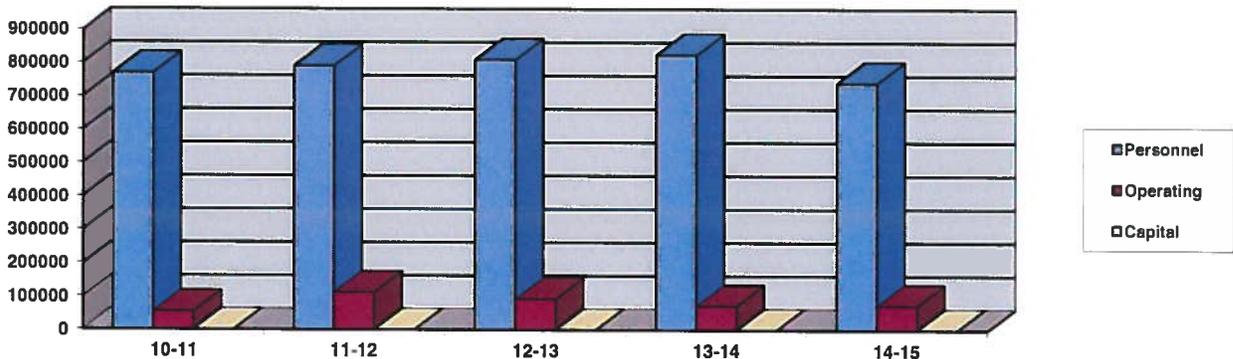
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	770,487	791,926	810,448	825,425	816,435	741,144
Operating	54,358	111,983	92,147	72,395	73,160	73,160
Capital	0	0	0	0	0	0
Total	824,845	903,909	902,595	897,820	889,595	814,304
Budgeted Employees	10	10	10	10	10	10

2014-2015 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$83,516 or nine percent (9%) compared to the **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. With the retirement of a top level employee, a position has been frozen resulting in the decrease shown within personnel. No significant changes within operating. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. Engineering services for the Endor Iron Trail Greenway are included in **FY 12-13**. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center includes a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and health insurance adjustments. A \$50,000 appropriation is included for the design of the Greenway Project within the operating cost center.



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 and Lee County; developing, maintaining and providing compliance review of the city's comprehensive plan; preparation and maintenance of the city's base map; providing technical assistance and staff support to the City of Sanford and County of Lee Planning and Zoning Boards, and the Planning Commission.

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

	12-13 Actual	13-14 Projected	14-15 Projected
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Goal: To develop administrative programs and procedures designed to provide efficient customer service in all functions of the department

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

Measures:

Respond to all correspondence within five working days	98%	98%	98%
Return all phone calls same day	99%	99%	99%

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

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

Measures:

Community wide meetings	6	5	2
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Goal: To provide opportunities for low-to-moderate income households by rehabilitating existing homes

Objective: Complete rehabilitation to owner occupied units in order to provide decent, safe, and standard housing units (funded via CDBG Programs)

Measures:

Historic preservation – Wicker School	100%	100%	100%
Residential rehabilitation	4	4	4
Youth Council Grant	50%	50%	50%

Performance Measures

**12-13
Actual**

**13-14
Projected**

**14-15
Projected**

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

Objective: To enforce the Watershed Protection Ordinance and the Unified Development Ordinance, which are compatible for Sanford, Lee County and Broadway, and all other related codes and ordinances

Measures:

Number of planning commission / board of adjustment cases processed	21	22	28
Number of preliminary subdivision plats approved	1	2	2
Number of commercial zoning approvals issued	179	185	219

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

Measures:

Zoning complaints received	256	301	278
Zoning complaints resolved	254	300	277

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

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

Measures:

Maple Avenue CDBG Project	6	0	0
NC HFA Urgent Repair Program	14	22	11
NC HFA Single Family Rehabilitation Program	1	3	3
Annual block party	1	1	1
Sanford / Lee County Youth Council meetings per year	12	12	12

COMMUNITY ENHANCEMENT – 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

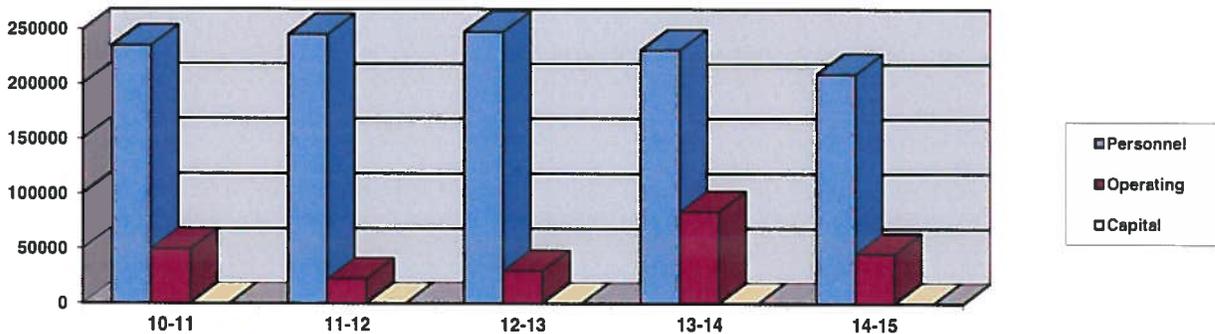
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	235,277	245,412	247,766	231,256	205,247	209,379
Operating	49,639	22,425	29,766	83,929	45,451	45,451
Capital	0	0	0	0	0	0
Total	284,916	267,837	277,532	315,185	250,698	254,830
Budgeted Employees	4	4	4	4	4	4

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$60,355 or nineteen percent (19%) compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and an employee who elected the early retirement incentive package. One staff assistant position has been frozen resulting in a savings of \$47,377. Operating reflects a decrease due to Energov software and licenses funded in prior year. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. Operating reflects an increase for laptops and software budgeted to improve efficiency in the field. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel increase is attributed to 3% cost of living adjustment, 0.53% state mandated employer retirement contribution increase as well as insurance adjustments. Decreases within the operating cost center are reflective of demolition cost related to asbestos enforcement in prior year.



COMMUNITY ENHANCEMENT – 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. Security is accomplished through the process of performing inspections on nuisance violations (i.e. rodent, overgrown lots, trash / junk, health / fire hazard, junked / nuisance vehicles, animals). Inspections are conducted on structures that are substandard to insure that they are fit for human habitation. Code Enforcement is responsible for pre-occupancy inspections and field zoning enforcement.

Performance Measures	12-13 Actual	13-14 Projected	14-15 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, and related North Carolina General Statutes, and to ensure fitness for human habitation, and safeguard the interest of the general public by investigating and bringing into compliance all nuisance violations

Objective: Investigate complaints of overgrown lots, trash / junk, junk / nuisance vehicles, rodents, animals, health / safety, and minimum housing within the City of Sanford

Measures:

Overgrown lot complaints	1,764	911	930
Trash / junk complaints	402	219	224
Abandoned vehicle complaints	121	89	91
Sewer complaints	87	4	5
Minimum housing complaints	87	54	55
Other nuisance complaints	471	48	49
Health / fire complaints	n/a	38	39
Animals / poultry complaints	n/a	24	25
Laps / limbs complaints	n/a	25	26

Objective: To investigate zoning violation complaints pertaining to illegal signage within the City of Sanford

Measures:

Illegal banner sign complaints	1,275	1,250	1,225
Illegal pennant, flag and temporary sign complaints	40	40	35
Telephone complaints	328	362	400

Objective: To conduct pre-occupancy inspections for home buyers within the City of Sanford to insure minimum housing standards are met

Measures:

Pre-occupancy inspections	3	4	5
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COMMUNITY ENHANCEMENT – DOWNTOWN / HPC

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

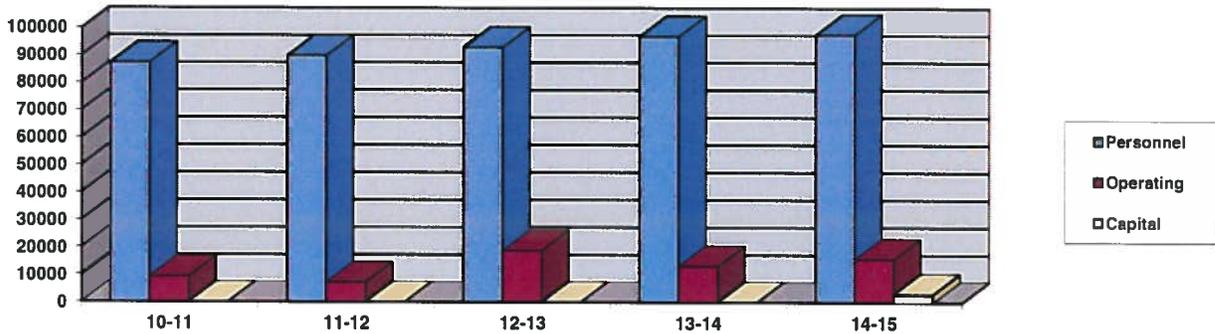
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	87,503	90,065	93,068	97,081	95,919	97,759
Operating	9,292	7,237	18,838	13,144	15,800	15,800
Capital	0	0	0	0	16,700	3,000
Total	96,795	97,602	111,906	110,225	128,419	116,559
Budgeted Employees	1	1	1	1	1	1

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes a Mural Arts Program, \$3,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$6,334 or six percent (6%) compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Included within operating is a program to scan all historic district case files resulting in the increase shown. Capital is reflected above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Funded within operating is historic entrance and welcome to Sanford signs. **FY 11-12** personnel increases are the result of a 3% cost of living adjustment, a 9% health insurance increase, and a 0.53% state mandated employer retirement contribution increase.



COMMUNITY ENHANCEMENT – DOWNTOWN / HPC

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.

Performance Measures	12-13 Actual	13-14 Projected	14-15 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 insure 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:

Investigate and approve applications for minor works that do not interfere with the integrity of the property	70	80	105
Prepare formal applications for major works to the Historic Preservation Commission	9	20	20
Investigate design guideline violations	13	15	18
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	0	5	5
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UTILITY FUND

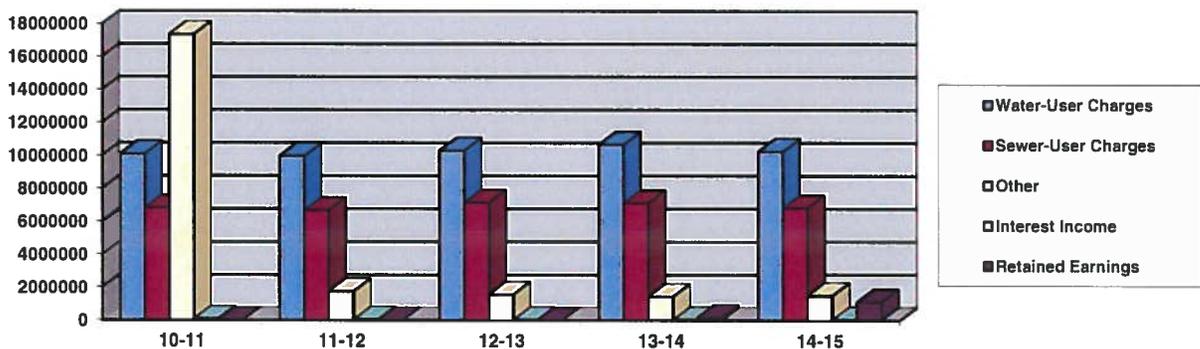
Goal: To account for the operations of the water treatment, wastewater treatment, and distribution systems.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Water-User Charges	10,097,230	9,973,786	10,297,001	10,674,976	10,248,929	10,248,929
Sewer-User Charges	6,827,124	6,675,393	7,142,787	7,119,305	6,814,607	6,814,607
Other	17,352,403	1,771,083	1,575,163	1,449,432	1,497,367	1,497,367
Interest Income	84,117	51,656	33,476	35,173	35,700	35,700
Retained Earnings	0	0	0	173,866	1,110,213	1,110,213
Total	34,360,874	18,471,918	19,048,427	19,452,752	19,706,816	19,706,816

GRAPHIC REPRESENTATION

FY 14-15 revenues increased \$254,064 or one (1%) percent compared to FY 13-14 budget. User charges reflect a decrease of \$730,745 or four (4%) percent due to less consumption and revenue accruals. Currently, utility rates will not be adjusted in this fiscal year. However, if revenues do not hold steady an adjustment may be necessary mid-year. Retained earnings represent the purchase of one time capital. **FY 13-14** increased water and sewer rates by two percent effective August 1, 2013. The average monthly impact on a city water/sewer account will be \$1.32 per month. Interest income continues to decline. **FY 12-13** user charges reflect a two percent water and wastewater rate increase. **FY 11-12** user charges reflect a two percent (2%) water rate increase and a three percent (3%) wastewater rate increase. **FY 10-11** shows a \$16,408,725 contribution to capital projects. This revenue is for the bonds issued pertaining to the Wastewater Treatment Plant expansion. **FY 10-11** shows water rate increases of 4% and sewer rate increases of 6%. The city added in **FY 10-11** a new bulk water customer with anticipated additional revenue of \$55,000 per year. These revenues are projected conservatively and based on historical data. **FY 10-11** also shows within other revenue anticipated market gains in the Other Post Employment Benefit (OPEB) Trust fund.



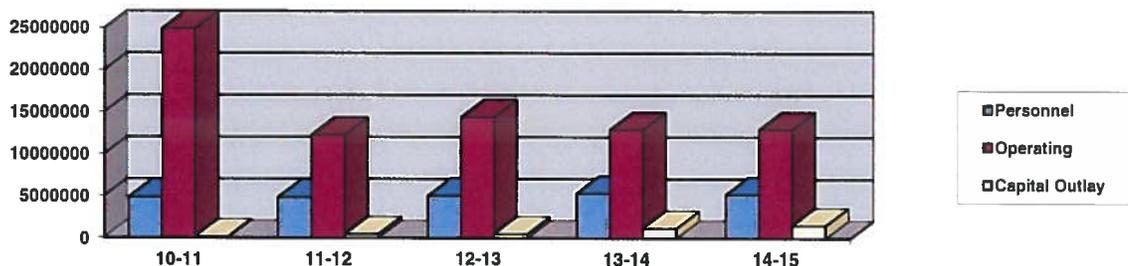
UTILITY FUND

EXPENDITURE SUMMARIES

Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	4,867,883	4,845,869	5,059,452	5,340,751	5,105,458	5,215,334
Operating	24,941,410	12,302,432	14,432,261	12,951,394	14,206,249	12,983,027
Capital Outlay	133,905	445,370	472,250	1,160,607	760,955	1,508,455
Total	29,943,198	17,593,671	19,963,963	19,452,752	20,072,662	19,706,816
Budgeted Employees	88	88	89	89	89	89

GRAPHIC REPRESENTATION

FY 14-15 appropriation reflects an increase of \$254,064 or one percent (1%) compared to FY 13-14 budget. Personnel costs represent twenty-six (26%) percent of the total utility fund budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. A total of three (3) positions remain frozen. They are included within the Engineering and Sewer Construction and Maintenance departments. Several employees elected to take advantage of the early retirement incentive package resulting in the decrease shown within personnel. Capital outlay funding includes \$450,000 for sewer rehabilitation and \$400,000 for water rehabilitation. Other capital purchases include vehicles and equipment totaling \$658,455. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. The city funded \$1,000,000 for water and sewer rehabilitation in **FY 13-14** as well as a Comprehensive Wastewater Master Plan in the amount of \$100,000. Capital includes funds in the amount of \$250,000 for upgrade to Gaster's Creek Lift Station. **FY 12-13** personnel cost center reflects a 2.5% cost of living adjustment and a 0.14% employer retirement contribution decrease. The city elected to make changes to health plan copays and deductibles rather than increase health insurance premiums. Employees now have the option to choose between a Preferred Provider Organization (PPO) or a Consumer Driven Health Plan (CDHP). **FY 12-13** operating cost center reflects a \$2,000,000 capital contribution for the Hawkins Avenue Waterline project. Capital outlay funding includes \$500,000 for utility improvements, \$90,000 for a control center, and \$88,750 for HVAC at the Water Plant. **FY 11-12** includes a 3% cost of living adjustment, an additional 0.53% state mandated employer retirement contribution, and a 9% health insurance adjustment. Funded within **FY 11-12** is a program that allows customers the option to pay their bills on-line as well as an internet service upgrade to allow real time alarm status from remote lift stations. Capital funding includes diesel engine and components at the Water Treatment Plant, eight (8) Itron handheld units with charging cradle, Munis dashboard, server, SQL server, Tyler forms server, vehicles, and laboratory autoclave. **FY 10-11** includes a 2.5% cost of living adjustment, an additional 1.55% employer retirement contribution, and a 2.8% health insurance increase. The Wastewater Treatment Plant expansion began in **FY 10-11**. The city was issued bonds in the amount of \$52.8 million to boost capacity at the Wastewater Treatment Plant from 6.8 to 12 million gallons daily. NC Department of Transportation payments for utility relocates to accommodate the 421 bypass began in **FY 10-11**.



UTILITY FUND DEBT SERVICE

Fund: Utility

Function: Debt Service

Goal: To account for the operations of debt service.

DEPARTMENTAL SUMMARIES

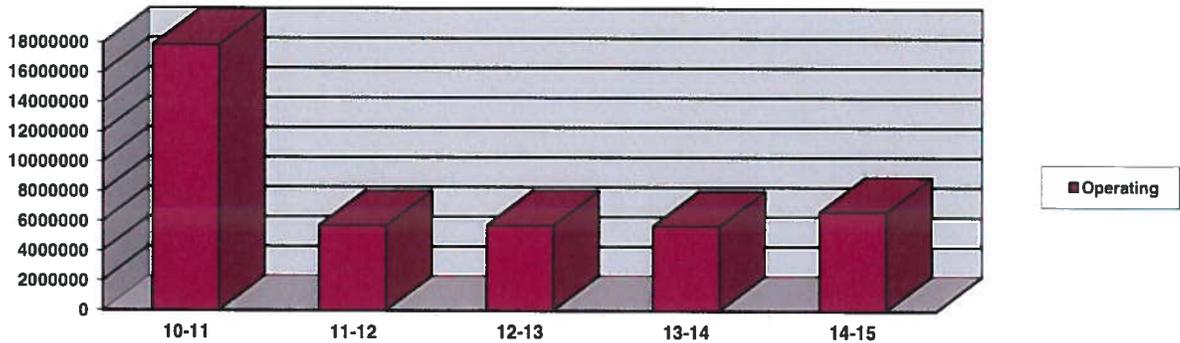
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	17,870,154	5,731,603	5,736,447	5,708,358	6,663,362	6,663,362
Capital	0	0	0	0	0	0
Total	17,870,154	5,731,603	5,736,447	5,708,358	6,663,362	6,663,362
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a \$955,004 or seventeen (17%) percent increase compared to FY 13-14 budget. The first annual payment on the \$17,500,000 State Revolving Fund loan for the Wastewater Treatment Plant Expansion will be due in **FY 14-15**. **FY 10-11** shows initial debt for the Wastewater Treatment Plant expansion. This expansion will boost capacity from 6.8 to 12 million gallons daily. **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, capital projects and capital reserve fund.

DEPARTMENTAL SUMMARIES

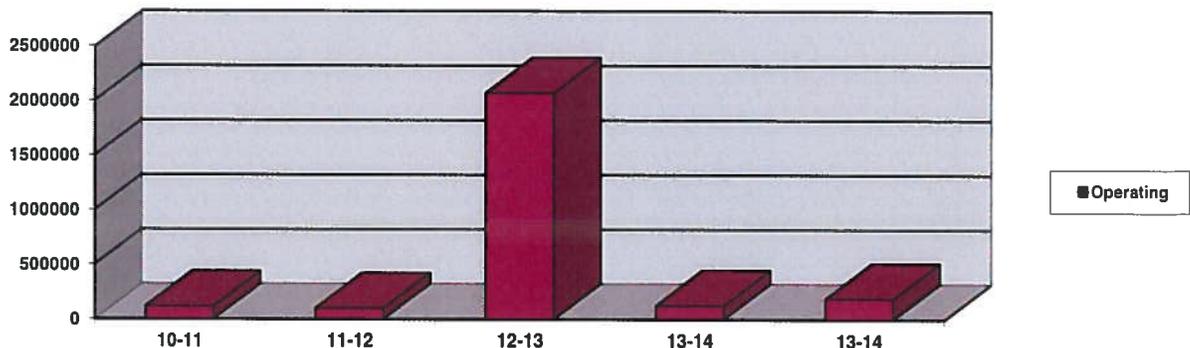
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	118,644	101,594	2,072,909	126,829	388,055	191,137
Capital	0	0	0	0	0	0
Total	118,644	101,594	2,072,909	126,829	388,055	191,137
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$64,308 or fifty-one (51%) percent compared to **FY 13-14** budget. Contingency appropriation was reduced from \$300,000 in prior year to \$100,000 for current year. A capital contribution for the Hawkins Avenue Waterline project (\$2,000,000) was made in **FY 12-13**. 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. Other Post Employment Benefit (OPEB) contribution was not funded in **FY 14-15**, **FY 13-14**, **FY 12-13** or **FY 11-12**. **FY 10-11** shows a contribution in the amount of \$18,750 made to the Other Post Employment Benefit (OPEB) Trust Fund.



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 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	48,483	50,583	51,323	52,631	51,784	52,861
Operating	242,499	244,336	224,648	261,686	260,120	260,120
Capital	0	0	0	0	0	0
Total	290,982	294,919	275,971	314,317	311,904	312,981
Budgeted Employees	1	1	1	1	1	1

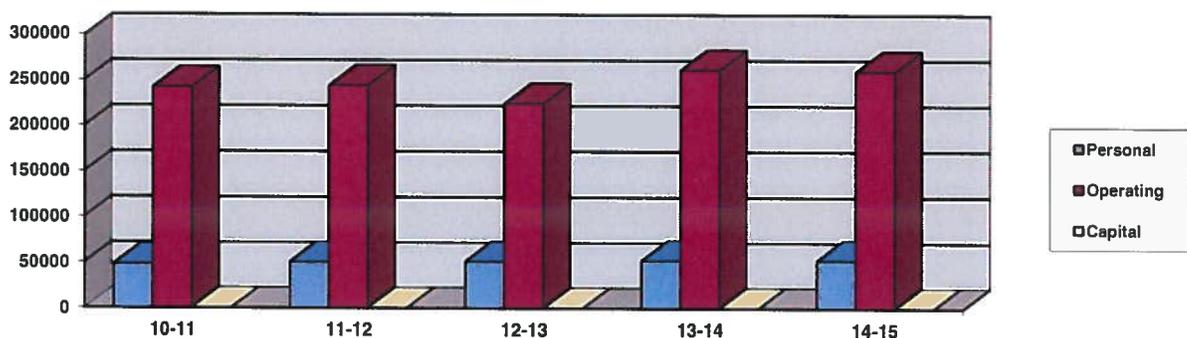
2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$1,336 compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. No significant changes within operating. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Personnel adjustments shown within **FY 11-12** include a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment.

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	12-13 Actual	13-14 Projected	14-15 Projected
Goal: To provide user departments with materials which are required for departmental operations, a complete inventory program is established			
Objective: Working with department personnel in identifying additional items that need to be added to warehouse room inventory for departmental operational use			
Measures:			
Additional materials added to actual warehouse room inventory	9	9	9
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	98%	99%	98%
Goal: To ensure that all materials are purchased at the most economical cost, a process of acquiring competitive bids on supplies and materials will be maintained			
Objective: Secure competitive bids on purchases for water and sewer department's brass and copper parts, which consist of approximately 80% of actual warehouse room inventory; these bid quotes should not exceed more than 10% of purchasing the same materials from previous fiscal year			
Measures:			
Bid quotes obtained for water and sewer warehouse materials by approved vendors on a yearly basis	3	3	3

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

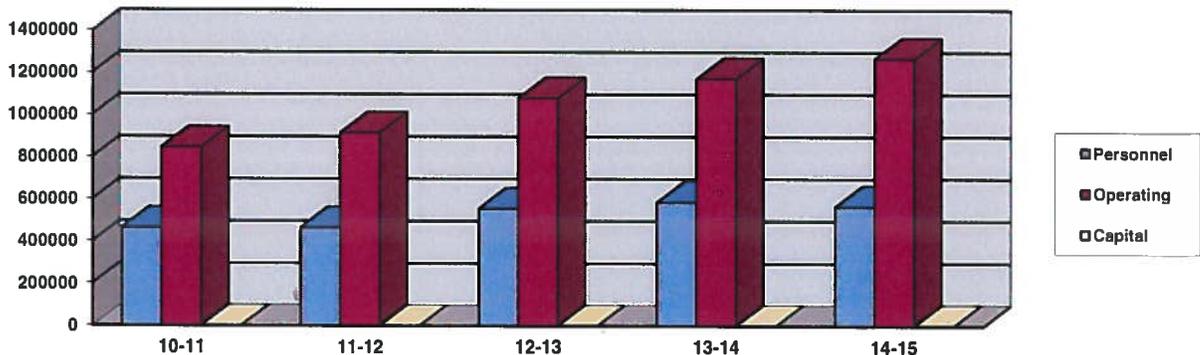
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	465,015	465,486	556,081	586,427	553,665	565,396
Operating	846,431	915,375	1,079,394	1,171,950	1,259,638	1,266,834
Capital	0	0	0	0	0	0
Total	1,311,446	1,380,861	1,635,475	1,758,377	1,813,303	1,832,230
Budgeted Employees	9	9	11	11	11	11

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$73,853 or four (4%) percent compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and an employee who elected to participate in the early retirement incentive package. Operating reflects an increase 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 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. For more efficient management, this department was combined with the Billing department in **FY 12-13**, therefore increases are shown throughout. **FY 12-13** personnel adjustments reflect a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. Also funded within the operating cost center is a program to allow customers the ability to pay their water and/or sewer bill on line. A part time collections clerk was funded in **FY 10-11**.



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	12-13 Actual	13-14 Projected	14-15 Projected
Goal: To insure accurate posting of collections to customer accounts and insure correct receivable balances			
Objective: To achieve a minimum cash drawer accuracy of at least 95% department wide			
Measures:			
Accuracy of payments versus receivable reports	93%	93%	93%
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	\$908,909	\$816,660	\$830,700
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	17,390	17,450	17,525

UTILITY BILLING

Fund: Utility

Function: Public Utilities

Goal: To invoice water and sewer customers monthly in an accurate and timely manner.

DEPARTMENTAL SUMMARIES

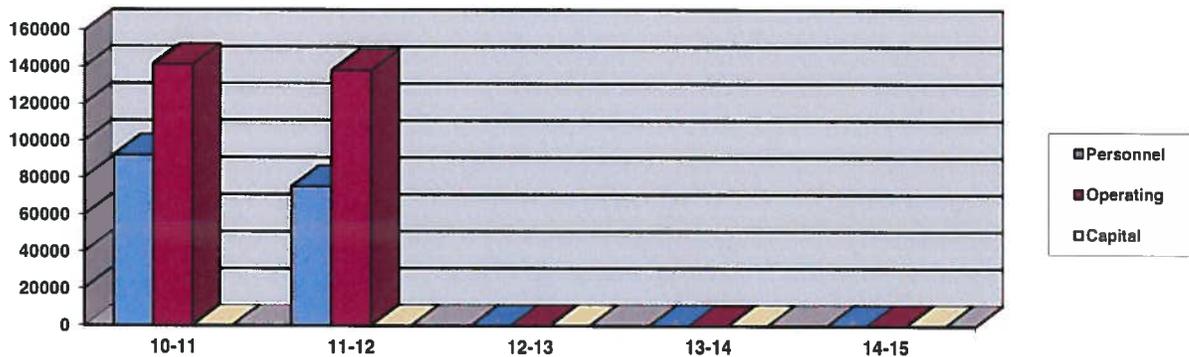
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	92,443	75,429	0	0	0	0
Operating	141,478	138,285	0	0	0	0
Capital	0	0	0	0	0	0
Total	233,921	213,714	0	0	0	0
Budgeted Employees	2	2	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

No capital outlay funding was requested.

GRAPHIC REPRESENTATION

This department has been combined with the Utility Fund Administration department to increase efficiency of management. **FY 11-12** reflects a 3% cost of living adjustment, a 0.53% employer retirement contribution increase, and a 9% health insurance adjustment. Operating cost center included postage and printing for second notices and privilege licenses and contractual services for outsource billing.



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

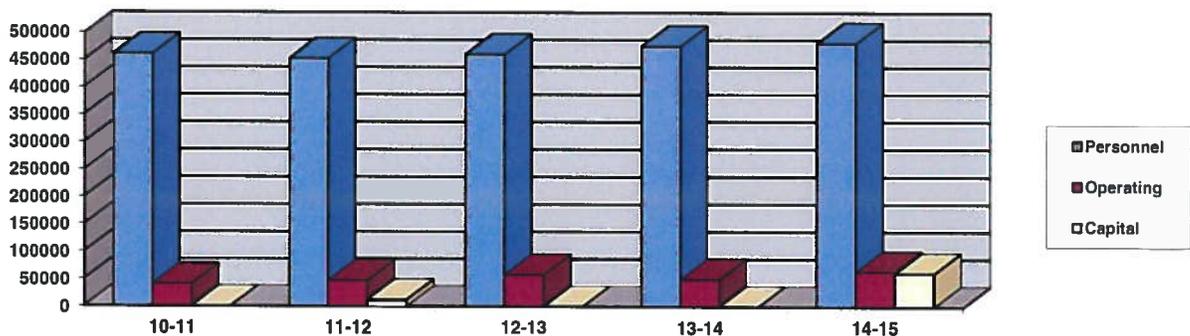
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	461,416	452,926	460,762	475,757	467,447	481,525
Operating	40,749	46,926	57,875	49,680	64,139	64,139
Capital	0	12,037	0	0	61,000	61,000
Total	502,165	511,889	518,637	525,437	592,586	606,664
Budgeted Employees	8	8	8	8	8	8

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes two (2) ½ ton trucks, \$52,000; and one (1) public works server, \$9,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$81,227 or fifteen percent (15%) compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Two positions remain frozen within this department for a savings of \$119,016. A new Mobile 311 service is funded within operating. This service is a website that links the city's construction drawings into a file index system which can be accessed from any computer. This gives employees the ability to e-mail drawings to contractors or engineers immediately. Capital is shown above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. A Chatham County engineering study was funded in **FY 12-13** and is shown within operating. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. A decrease is shown within the personnel cost center due to overtime for special projects required in prior year.



ENGINEERING

The department provides technical support to all division 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	12-13 Actual	13-14 Projected	14-15 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	97%	98%	100%
Provide technical advice within 5 days	98%	98%	100%
Attend special meetings	99%	99%	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	98%	98%	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%
Make contact with citizens that have a complaint within 24 hours of first contact	99%	100%	100%

UF PUBLIC WORKS ADMINISTRATION

Fund: Utility

Function: Public Utilities

Goal: To administer engineering and construction contracts and assure that work proceeds in an efficient and timely manner.

DEPARTMENTAL SUMMARIES

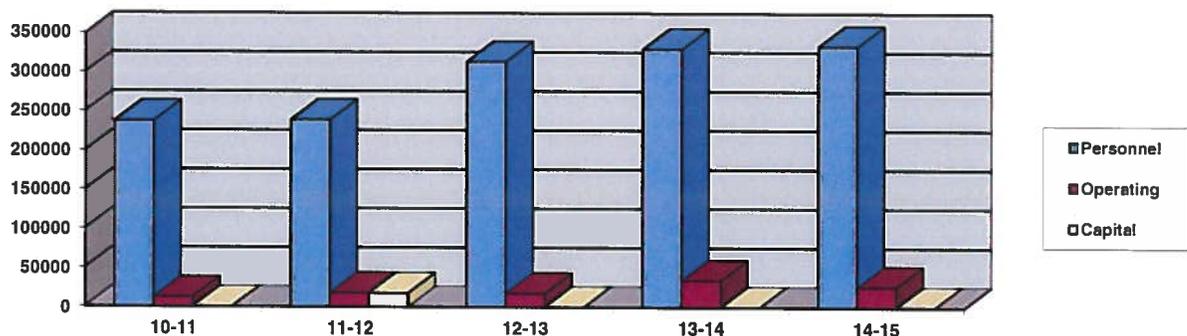
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	237,800	239,328	313,953	330,359	327,476	334,082
Operating	12,290	17,842	17,379	34,278	26,185	26,185
Capital	0	17,535	0	0	0	0
Total	250,090	274,705	331,332	364,637	353,661	360,267
Budgeted Employees	3	3	4	4	4	4

2014-2015 CAPITAL OUTLAY DETAIL

No funding for capital outlay was requested.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$4,370 or one percent (1%) compared to FY 13-14 budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Jordan Lake Partnership was funded in FY 13-14 resulting in the decrease shown within operating. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase, a 0.14% employer retirement contribution decrease, and the addition of a new safety officer position. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. **FY 11-12** reflects an increase within operating for the first year of Jordan Lake Partnership dues (\$2,500).



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	12-13 Actual	13-14 Projected	14-15 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	98%	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	98%	98%	100%

SEWER CONSTRUCTION AND MAINTENANCE

Fund: Utility

Function: Public Utilities

Goal: To expand and maintain a sewer system which will be safe, sanitary, and adequate through an effective construction and maintenance program.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	635,511	625,670	738,171	791,762	716,811	731,643
Operating	581,660	736,473	846,983	987,035	823,560	823,560
Capital	37,370	20,703	87,000	146,820	216,500	151,500
Total	1,254,541	1,382,846	1,672,154	1,925,617	1,756,871	1,706,703
Budgeted Employees	14	14	14	14	14	14

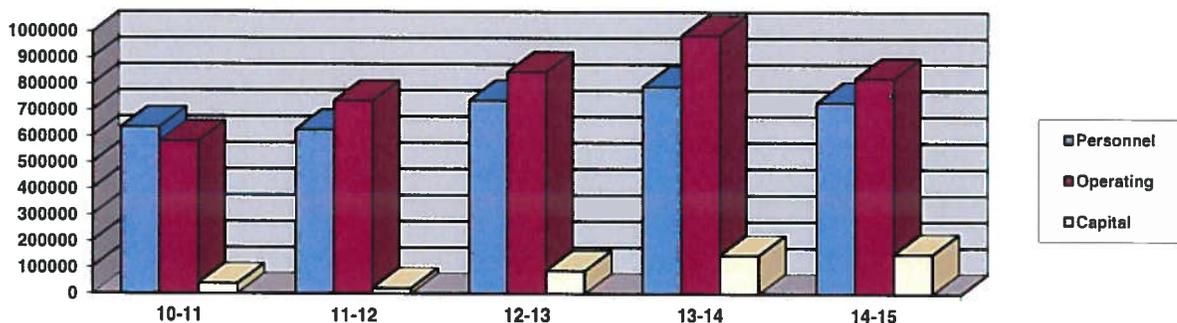
2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes two (2) utility trucks, \$72,000; three (3) ½ ton trucks, \$55,500; and one (1) ¾ ton truck, \$24,000

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$218,914 or eleven percent (11%) compared to **FY 13-14**. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and the retirement of an employee who elected the early retirement incentive package. One position remains frozen resulting in a savings of \$40,243. The decrease within operating is mainly due to a reduction in interfund services. This department is charged for the cost of the city Street Department to patch over sewer lines and construction. Contractual services have been utilized more due to size of patches required. Capital is shown above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. **FY 11-12** operating cost center reflects an increase due to the transfer of two lift stations from the Wastewater Treatment Plant.

It should be noted that asphalt, concrete, and material prices fluctuate due to fuel cost, therefore the operating cost center may show inconsistency from year to year. Occasionally, before the end of a fiscal year, contingency funds may be transferred into this department for emergency purposes only (sewer main break, etc.).



SEWER CONSTRUCTION AND MAINTENANCE

The Sewer Construction and Maintenance 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 190.4 miles of gravity wastewater lines, 17 miles of pressurized force mains, 10,000 service laterals, 4,436 manholes, 8 wastewater lift stations, and 1 potable water booster station. 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	12-13 Actual	13-14 Projected	14-15 Projected
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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) To provide proper maintenance of sanitary sewer systems; 2) to continue TV inspection and smoke testing programs; 3) to continue manhole rehabilitation and inflow / infiltration efforts to reduce flow and cost at the treatment plant; 4) repair and replace sanitary sewer lines to reduce inflow and infiltration

Measures:

Stoppage complaints	230	271	250
New taps installed	21	21	15
Rights-of-Way mowed (feet)	235,526	176,230	200,000
Sewer line jetted (feet)	278,726	290,157	175,000
Sewer retaps	95	62	55
Priority outfall line inspection (feet)	406,525	341,855	350,000
Collections system line inspection (feet)	258,445	275,061	175,000
Manhole Adjustments	52	46	30

WATER CONSTRUCTION AND MAINTENANCE

Fund: Utility

Function: Public Utilities

Goal: To expand and maintain a water system which will be safe, sanitary, and adequate through an effective construction and maintenance program.

DEPARTMENTAL SUMMARIES

Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	1,490,469	1,457,574	1,406,637	1,479,468	1,466,024	1,496,389
Operating	1,189,224	1,155,744	1,231,305	1,422,325	1,338,055	1,338,055
Capital	5,120	87,516	101,032	238,500	341,000	322,500
Total	2,684,813	2,700,834	2,738,974	3,140,293	3,145,079	3,156,944
Budgeted Employees	27	27	27	27	27	27

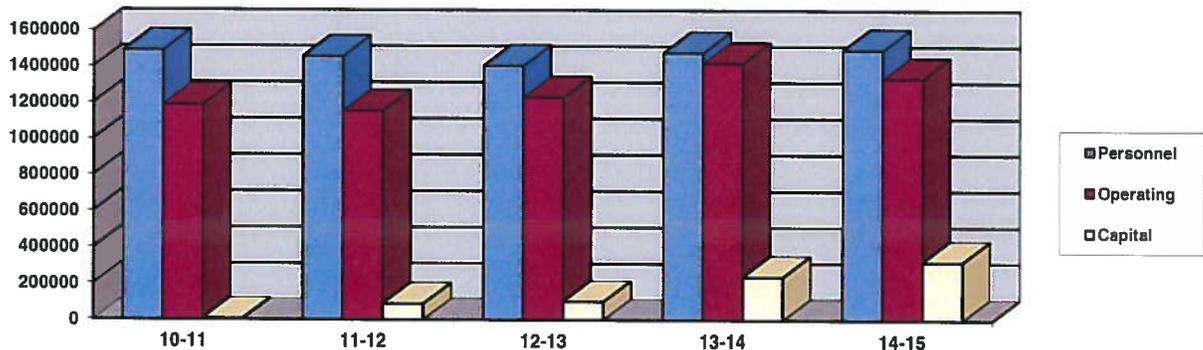
2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes three (3) utility trucks, \$108,000; five (5) ½ ton trucks, \$92,500; one (1) backhoe, \$78,000; one (1) water meter test bench, \$17,000; one (1) lite tower, \$14,500; and one (1) equipment trailer, \$12,500.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$16,651 or one percent (1%) compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. The decrease within operating is mainly due to a reduction in interfund services. This department is charged for the cost of the city Street Department to patch over water lines and construction. Contractual services have been utilized more due to size of patches required. Capital is shown above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase, a 0.14% employer retirement contribution decrease, and additional funds required for overtime. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated retirement contribution increase, and health insurance adjustments.

It should be noted that asphalt, concrete, and material prices fluctuate due to fuel cost, therefore the operating cost center may show inconsistency from year to year. Occasionally, before the end of a fiscal year, contingency funds may be transferred into this department for emergency purposes only (water main break, etc.).



WATER CONSTRUCTION AND MAINTENANCE

The basic function of the Water Construction and Maintenance 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.

Performance Measures	12-13 Actual	13-14 Projected	14-15 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	590	610	625
Leak investigations	339	342	346
Major water line repairs (6" or greater)	166	167	170
Minor water line repairs (4" or smaller)	49	52	55
New water taps made	128	132	138
Water retaps	151	149	153

Objective: To install new meters, read existing meters, test meters, replace old meters and ensure optimum levels of customer service

Measures:

New meters installed	121	62	62
Water meters read	208,635	227,400	229,400
Large water meters tested (3" or greater)	31	30	30
Small meters tested (2" or smaller)	5	20	28
Replace old meters	799	700	786

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	2,090	2,200	2,200
Valves inspected / exercised	2,884	2,725	2,224

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	19	27	32
Privately owned backflow devices inspected	506	439	278
Grease containing fluids removed (gallons)	352,277	289,086	325,000

WATER TREATMENT PLANT

Fund: Utility

Function: Public Utilities

Goal: To treat and maintain an adequate and safe supply of water for our citizens.

DEPARTMENTAL SUMMARIES

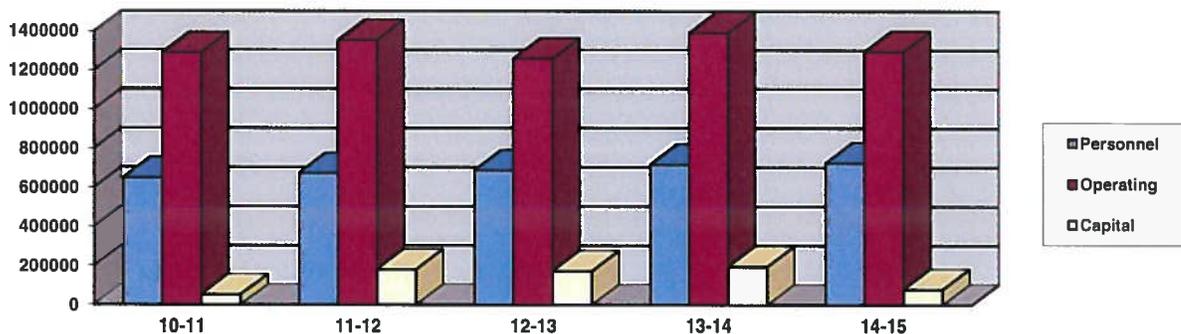
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	650,437	673,778	688,560	718,207	712,134	726,704
Operating	1,290,974	1,354,729	1,260,253	1,392,416	1,296,575	1,296,575
Capital	51,905	180,258	172,352	195,119	79,000	79,000
Total	1,993,316	2,208,765	2,121,165	2,305,742	2,087,709	2,102,279
Budgeted Employees	11	11	11	11	11	11

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) ½ ton truck, \$18,500; three (3) chemical flow meters, \$12,000; two (2) flocculator gear boxes, \$42,000; and one (1) fire alarm monitoring system, \$6,500.

GRAPHIC REPRESENTATION

FY 14-15 appropriations decreased \$203,463 or nine percent (9%) compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment and a 3.5% increase for group health insurance. Operating reflects a decrease within utilities since Duke Energy bought out Progress Energy. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. Also included within personnel is the addition of an intern position (\$2,500). New to the operating cost center in **FY 10-11** is a bench test to analyze the effectiveness of chemicals to remove contaminants.



WATER TREATMENT PLANT

The Water Treatment Plant 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	12-13 Actual	13-14 Projected	14-15 Projected
Goal: To provide a safe, reliable, uninterrupted supply of potable water to our customers			
Objective: Maintain elevated tank levels above 50% and maintain system pressure above 100% psi			
Measures:			
SCADA computer records of tank levels	93%	92%	95%
SCADA computer records of system pressure	100%	100%	100%
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	90%	92%	92%
Maintain a heterotrophic plate count below 500	98%	98%	99%
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%
Reduce employee turnover	100%	100%	100%

WASTEWATER TREATMENT PLANT

Fund: Utility

Function: Public Utilities

Goal: To provide an effective recycling of domestic and industrial wastewater.

DEPARTMENTAL SUMMARIES

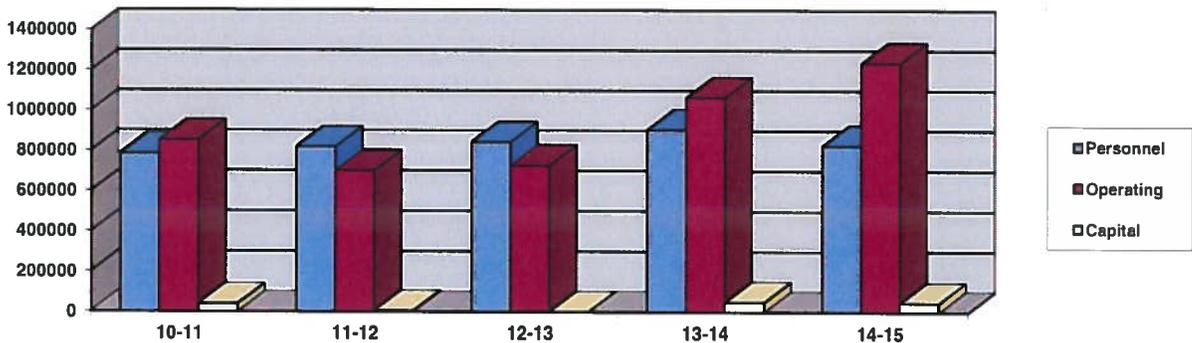
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	786,310	819,770	843,964	906,140	810,117	826,734
Operating	852,932	701,363	726,909	1,065,389	1,171,560	1,238,060
Capital	39,510	5,047	0	48,236	63,455	44,455
Total	1,678,752	1,526,180	1,570,873	2,019,765	2,045,132	2,109,249
Budgeted Employees	13	13	13	13	13	13

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) utility truck, \$36,000; two (2) portable samplers, \$5,350; and one (1) portable meter, \$3,105.

GRAPHIC REPRESENTATION

FY 14-15 appropriations increased \$89,484 or four (4%) percent compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and the retirement of two employees who elected to participate in the early retirement incentive package. Operating reflects a substantial increase mainly shown within utilities due to new equipment and buildings coming on line in regards to the Wastewater Treatment Plant expansion. Capital is shown above. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 13-14** operating cost center reflects an increase mainly due to the utility budget increase to cover the new equipment and buildings coming on line in regards to the expansion. **FY 12-13** personnel adjustments are related to a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Operating reflects an increase in utilities. **FY 11-12** personnel cost center reflects a 3% cost of living adjustment, a 0.53% state mandated employer retirement contribution increase, and a 9% health insurance adjustment. Included in **FY 10-11** is a compensatory stream mitigation fee for the Wastewater Treatment Plant expansion, Patterson Creek water quality monitoring, and additional chemicals for odor control at Gaster's Creek lift station. The transfer of two lift stations into the Sewer Construction and Maintenance department was completed in **FY 11-12**.



WASTEWATER TREATMENT PLANT

The Wastewater Treatment Plant 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. Current operations of the new bio-solids handling facility has enhanced efficiency and reduced operating cost.

Performance Measures	12-13 Actual	13-14 Projected	14-15 Projected
Goal: Comply with state and EPA regulations for Industrial Pretreatment Program and plant			
Objective: Monitor industries with an aggressive sampling program to ensure compliance with their permits and test daily influent and effluent at the plant			
Measures:			
Number of samples taken from industries and at the plant	8,646	9,000	10,000
Goal: Comply with state and EPA regulations for Land Application Program			
Objective: Permit additional acreage for application of bio-solids			
Measures:			
Number of acres permitted for Land Application Program	1,200	1,200	1,200
Goal: Operate the plant with skilled and certified personnel for efficient operation			
Objective: Certify all personnel to NC Biological Operator Certification grade I			
Measures:			
Percent of certified operators of plant staff	100%	100%	100%

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

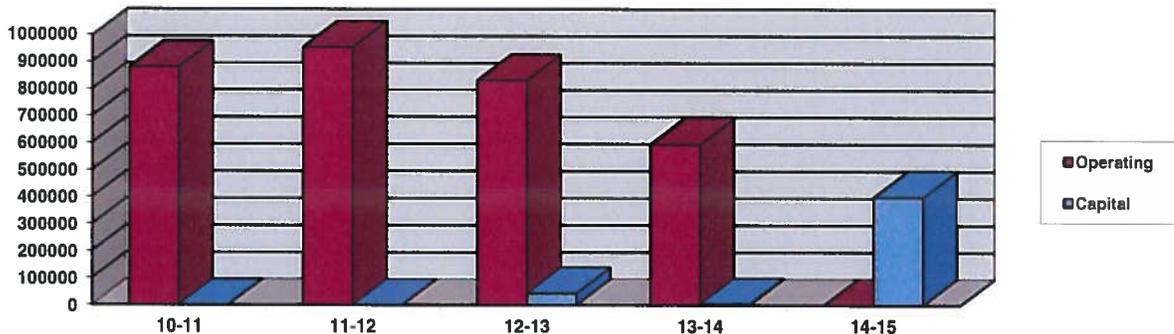
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	881,064	954,750	832,246	594,180	500,000	0
Capital	0	0	43,139	4,200	0	400,000
Total	881,064	954,750	875,385	598,380	500,000	400,000
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes water rehabilitation, \$400,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$198,380 or thirty-three (33%) percent compared to **FY 13-14** budget. Major project approved within the capital cost center is water rehabilitation in the amount of \$400,000. This was previously budgeted in the operating cost center. **FY 12-13, FY 11-12** and **FY 10-11** reflect NC Department of Transportation utility relocate payments totaling \$1,045,904. 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

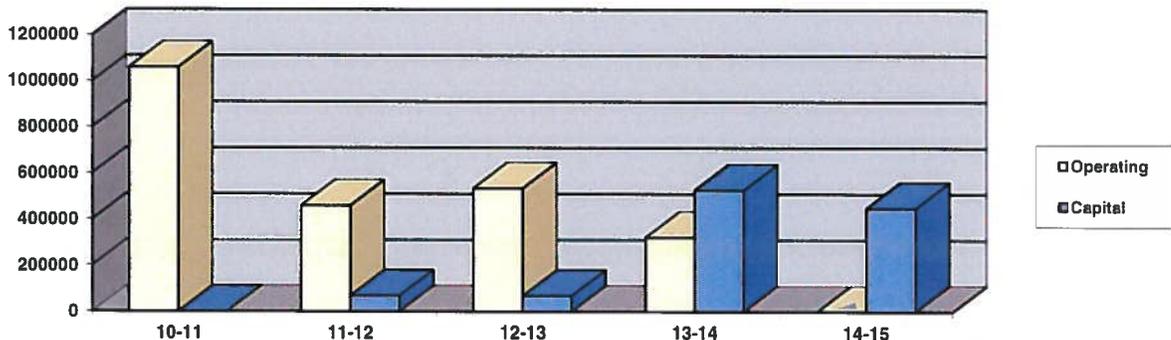
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	1,059,662	459,230	534,975	322,268	600,000	0
Capital	0	68,811	68,727	527,732	0	450,000
Total	1,059,662	528,041	603,702	850,000	600,000	450,000
Budgeted Employees	0	0	0	0	0	0

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes sewer rehabilitation, \$450,000.

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect a decrease of \$400,000 or forty-seven percent (47%) compared to **FY 13-14** budget. Major project approved within the capital cost center is sewer rehabilitation in the amount of \$450,000. This was previously budgeted in the operating cost center. **FY 13-14** includes funds for Gaster's Creek improvements. **FY 12-13** included \$547,510 for sewer rehabilitation. **FY 12-13** reflects capital for a 24" steel encasement pipe related to the 421 bypass utility relocates. **FY 11-12** shows sewer rehabilitation in the amount of \$459,230. Capital items include the installation of generators at two lift stations (\$68,811). 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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GOLF FUND

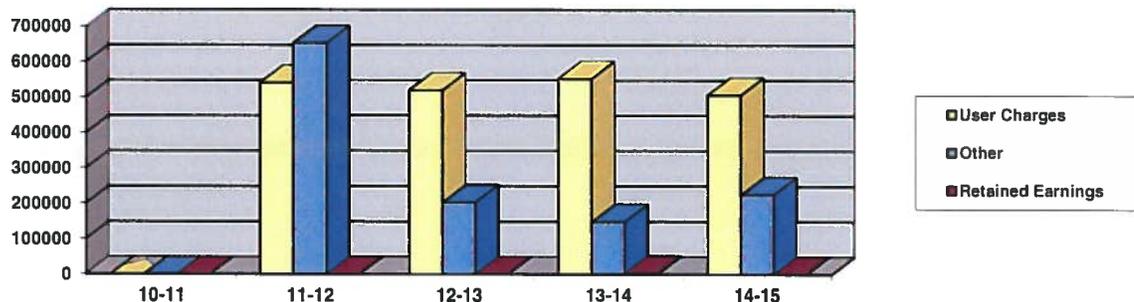
Goal: To account for the activities of the City of Sanford Golf Course.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
User Charges	0	541,917	520,768	553,345	507,300	507,300
Other	0	654,343	203,732	148,722	225,383	225,383
Interest Income	0	69	130	0	200	200
Retained Earnings	0	0	0	3,275	0	0
Total	0	1,196,329	724,630	705,342	732,883	732,883

GRAPHIC REPRESENTATION

FY 14-15 golf revenue increased \$27,541 or four percent (4%) compared to FY 13-14 budget. This increase is mainly due to an appropriation of \$40,000 for installment purchase proceeds for the purchase of a rough mower, and a contribution of \$91,383 from the General Fund. The General Fund contribution increased \$42,461 from prior year. User charges reflect a decrease of \$46,045 or eight (8%) percent compared to prior year. User fees represent sixty-nine (69%) percent of total golf fund revenue. The City elected to leave user fees unchanged in this fiscal year as the fees were increased in FY 11-12, FY 12-13 and FY 13-14. The number of days closed due to weather and rounds played drive this revenue source. The Golf Department was transferred into the Enterprise Fund in **FY 11-12** and is now referred to as the Golf Fund. Actual revenue for FY 10-11 is shown within the General Fund.



GOLF FUND

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

EXPENDITURE SUMMARIES

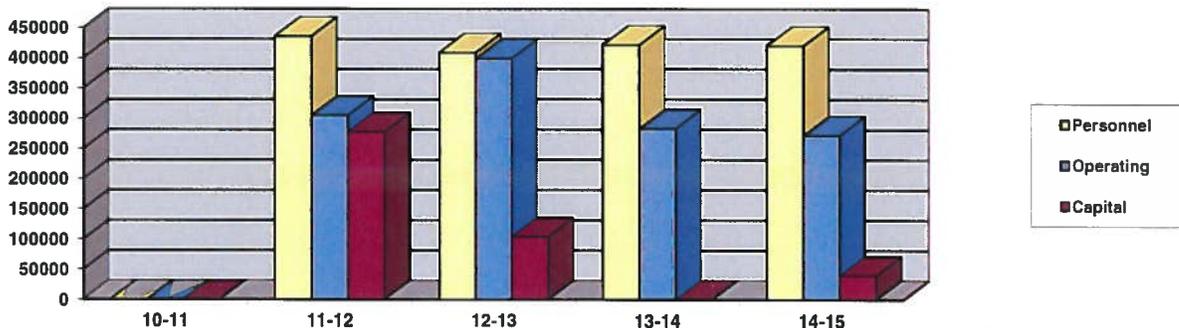
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	436,061	409,084	421,938	413,918	420,580
Operating	0	305,330	399,589	283,404	278,724	272,303
Capital	0	277,750	104,185	0	40,000	40,000
Total	0	1,019,141	912,858	705,342	732,642	732,883
Budgeted Employees	0	6	6	6	6	6

2014-2015 CAPITAL OUTLAY DETAIL

Capital outlay funding includes one (1) rough mower, \$40,000 (installment purchase).

GRAPHIC REPRESENTATION

FY 14-15 appropriations reflect an increase of \$27,541 or four (4%) percent compared to **FY 13-14** budget. Personnel adjustments are related to a 2% cost of living adjustment, a 3.5% increase for group health insurance, and a decrease shown within temporary salaries. Operating reflects a decrease mainly due to a reduction in utilities. The city charges the golf course for water and consumption is not as high as originally anticipated. A debt payment in the amount of \$8,447 is included for the purchase of the capital item listed above and is shown within the operating cost center. **FY 13-14** personnel adjustments are related to a 0.33% state mandated employer retirement contribution rate increase, a change in method of funding unemployment insurance, and a one-time bonus for employees. **FY 13-14** personnel also reflect a shift from one full time position to a part time position. **FY 12-13** personnel adjustments include a 2.5% cost of living increase and a 0.14% employer retirement contribution decrease. Cart paths, a fairway mower, and an HVAC unit were funded in **FY 12-13** and shown within capital. **FY 11-12** personnel costs include a 3% cost of living adjustment and a 0.53% state mandated employer retirement contribution increase. Golf carts, a turbine blower, and a utility cart were purchased in **FY 11-12**. This department was transferred from the General Fund into the Enterprise Fund in **FY 11-12** and is now referred to as Golf Fund.



GOLF FUND

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	12-13 Actual	13-14 Projected	14-15 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	2	2
Aerate tees	2	2	2
Fertilize fairways	2	2	2
Fertilize greens	27	28	30
Top dress greens	13	14	15
Spray for foreign grass	3	3	4
Overseed tees	2	2	2
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	29,296	26,966	30,000
Days closed	48	67.5	55

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SPECIAL TAX DISTRICT FUND

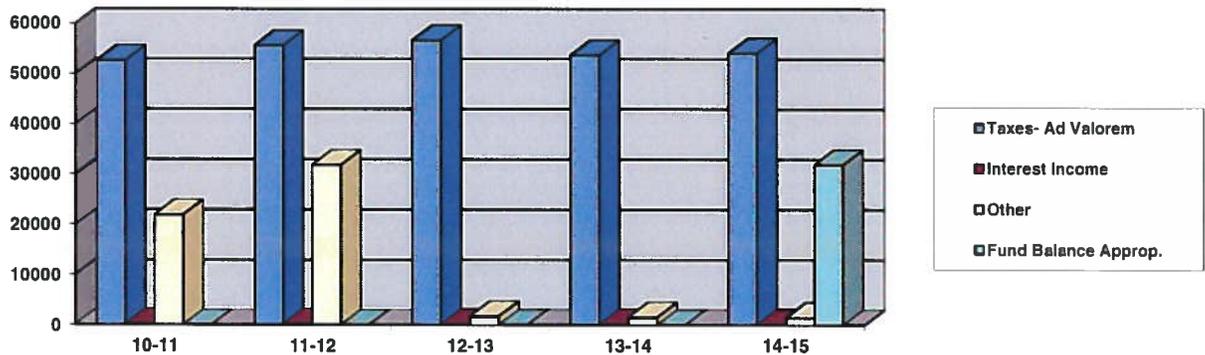
Goal: To account for the activities of the Central Business Tax District established to assist in revitalization of the downtown area.

REVENUE SUMMARIES

Revenue Sources	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Taxes- Ad Valorem	52,705	55,682	56,685	53,753	54,161	54,161
Interest Income	238	230	113	135	135	135
Other	21,900	31,825	1,705	1,500	1,500	1,500
Fund Balance Appropriation	0	0	0	0	31,914	31,914
Total	74,844	87,737	58,503	55,388	87,710	87,710

GRAPHIC REPRESENTATION

FY 14-15 Special Tax District revenue increased \$32,322 or fifty-eight percent (58%) compared to FY 13-14 budget. The tax rate remains level at 11 cents per \$100 valuation. Fund balance appropriated in the amount of \$31,914 is for building improvements within the City. The General Fund contribution to downtown was eliminated in **FY 12-13** resulting in the reduction shown within other.



SPECIAL TAX DISTRICT FUND

EXPENDITURE SUMMARIES

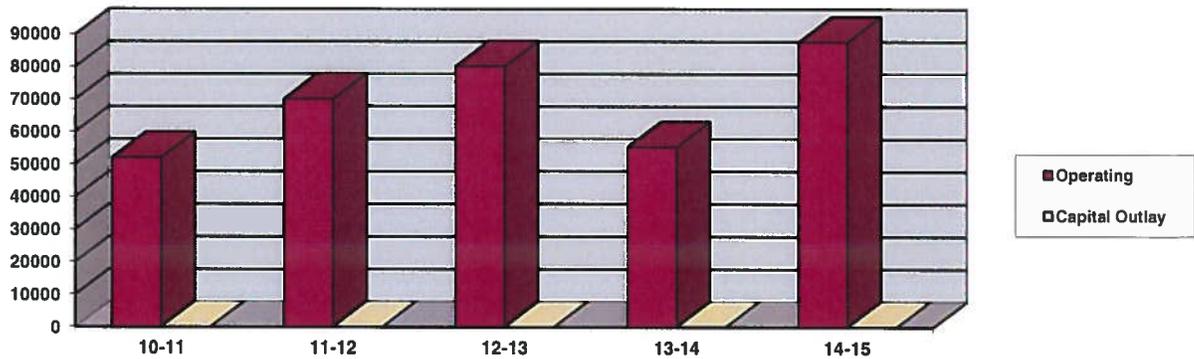
Object of Expenditure	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	REQUESTED 14-15	APPROVED 14-15
Personnel	0	0	0	0	0	0
Operating	52,096	70,162	80,195	55,388	87,710	87,710
Capital Outlay	0	0	0	0	0	0
Total	52,096	70,162	80,195	55,388	87,710	87,710

2014-2015 CAPITAL OUTLAY DETAIL

No capital outlay funding was approved.

GRAPHIC REPRESENTATION

FY 14-15 Special Tax District expenditures reflect an increase totaling \$32,322 or fifty-eight percent (58%) compared to FY 13-14 budget. This increase is mainly due to additional funds budgeted for building improvements. A \$40,000 contribution is included in **FY 12-13** for improvements to McIver Street sidewalk. **FY 11-12** includes funding of \$30,000 for Christmas decorations.



FUND BALANCE GOVERNMENTAL FUNDS

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	BUDGET 13-14	BUDGET 14-15
SPECIAL TAX					
BEGINNING BALANCE	\$ 63,082	\$ 85,829	\$ 103,404	\$ 81,712	\$ 81,712
REVENUES					
AD VALOREM TAXES	52,705	55,682	56,329	53,753	54,161
OTHER	<u>22,138</u>	<u>32,055</u>	<u>2,174</u>	<u>1,635</u>	<u>1,635</u>
TOTAL	<u>74,843</u>	<u>87,737</u>	<u>58,503</u>	<u>55,388</u>	<u>55,796</u>
EXPENDITURES					
DOWNTOWN REVITALIZATION	<u>52,096</u>	<u>70,162</u>	<u>80,195</u>	<u>55,388</u>	<u>87,710</u>
TOTAL	<u>52,096</u>	<u>70,162</u>	<u>80,195</u>	<u>55,388</u>	<u>87,710</u>
ENDING BALANCE	<u>\$ 85,829</u>	<u>\$ 103,404</u>	<u>\$ 81,712</u>	<u>\$ 81,712</u>	<u>\$ 49,798</u>

Note: The Special Tax District plans to use fund balance in FY 14-15 to improve the facades of downtown buildings. Fund balance was used in FY 12-13 for the McIver Street sidewalk.

SPECIAL TAX

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	12-13 Actual	13-14 Projected	14-15 Projected
Goal: To retain and develop downtown businesses			
Objective: Actively pursue federal and state grants and other local fundraising opportunities which will improve the downtown infrastructure conducive for economic retention and development			
Measures:			
Apply for federal and state grants	\$75,000	\$150,000	\$150,000
Private funds attained	\$4,810	\$6,135	\$10,000
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	10	5
Represent DSI on various local boards	3	2	2
Goal: To improve the district's overall appearance			
Objective: To fund projects to improve the district's overall appearance			
Measures:			
Streetscape implemented on a number of downtown blocks	0	0	6
Building improvement grants awarded	7	8	8
Art project	1	1	1
Goal: To add to the quality of life of local residents			
Objective: Sponsor events that add to the quality of life to local residents while at the same time exposing them to other opportunities that downtown has to offer			
Measures:			
Summer concert series	1	1	1
Holiday tree lighting	1	1	1
Movie series	2	2	2
Downtown festival	1	0	1
Merchant open house	2	1	1
Sanford Second Sunday series	0	1	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	BUDGET YEAR 2014-15	PLANNING YEAR 2015-16	PLANNING YEAR 2016-17	PLANNING YEAR 2017-18	PLANNING YEAR 2018-19
WATER:						
Water Rehabilitation	6	400,000	-	-	-	-
Erection of Elevated Storage Facility for Potable Water	6	-	-	1,500,000	-	-
Hawkins Avenue Waterline	6	-	2,250,000	2,250,000	-	-
TOTAL WATER		400,000	2,250,000	3,750,000	-	-
SEWER:						
Sewer Rehabilitation	6	450,000	-	-	-	-
Gum Fork Branch Forced Main Replacement	6	-	-	1,000,000	-	-
TOTAL SEWER		450,000	-	1,000,000	-	-
TOTAL UTILITY FUND		850,000	2,250,000	4,750,000	-	-
STREET:						
Hawkins Avenue Roundabouts	5	143,670	-	-	-	-
Sidewalks	2	859,000	1,141,000	-	-	-
TOTAL STREET		1,002,670	1,141,000	-	-	-
GENERAL SERVICES:						
Park Upgrade	5	75,000	-	-	-	-
Jonesboro Streetscape	2	750,000	750,000	-	-	-
Downtown Streetscape	2	189,000	4,811,000	-	-	-
San Lee Parking Lot	5	-	125,000	-	-	-
421 Bypass Sign	5	-	80,000	-	-	-
Municipal Park	2	-	112,950	1,082,950	804,100	-
Wicker St.-Kiwanis Family Park Greenway	2	-	89,995	510,005	-	-
Medical Mile Greenway / Carthage Greenway	2	-	-	306,525	1,593,475	-
Little Buffalo Greenway	2	-	-	-	350,000	350,000
Downtown Wicker Street Greenway	2	-	90,700	-	400,000	309,300
Passenger Depot	5	-	250,000	250,000	-	-
Parking Expansion at Service Center	5	-	15,000	135,000	-	-
Remodel / Renovate City Hall	5	-	-	-	-	2,500,000
Greenway System Development	5	-	-	-	1,500,000	1,500,000
Vehicle, Salt, Sand, Rock Storage Buildings	6	-	-	1,000,000	-	-
TOTAL GENERAL SERVICES		1,014,000	6,324,645	3,284,480	4,647,575	4,659,300
PUBLIC SAFETY:						
Public Safety Facility	5	-	500,000	3,235,000	3,500,000	-
Central Station Bay Renovation	5	-	90,000	-	-	-
Replace Concrete at Central	5	-	80,000	-	-	-
Sprinkler and Fire Alarm Grant	3	-	222,900	-	-	-
Roof Replacement at Central	5	-	60,000	-	-	-
Equipment Storage Building	5	-	-	380,000	-	-
Renovation - #2 Fire Station	5	-	-	639,585	-	-
Land Acquisition No. 4 Fire Station	5	-	750,000	-	-	-
No. 4 Fire Station	5	-	-	1,960,000	-	-
Land Acquisition No. 5 Fire Station	5	-	-	-	750,000	-
No. 5 Fire Station	5	-	-	-	-	1,960,000
TOTAL PUBLIC SAFETY		-	1,702,900	6,214,585	4,250,000	1,960,000
TOTAL GENERAL FUND		2,016,670	9,168,545	9,499,065	8,897,575	6,619,300

CAPITAL IMPROVEMENTS SCHEDULE

PROJECT DESCRIPTION	FUNDING SOURCE	BUDGET YEAR 2014-15	PLANNING YEAR 2015-16	PLANNING YEAR 2016-17	PLANNING YEAR 2017-18	PLANNING YEAR 2018-19
GOLF:						
Cart Storage Facility	6	-	-	200,000	-	-
Club House Renovations	6	-	-	-	950,000	300,000
TOTAL GOLF		-	-	200,000	950,000	300,000
TOTAL ALL FUNDS		2,866,670	11,418,545	14,449,065	9,847,575	6,919,300

FUNDING SOURCE

- 1 = ASSESSMENTS - Budgeted within Annual Operating Budget
- 2 = BONDS - Budgeted within Capital Projects Ordinances
- 3 = GRANTS - Budgeted within Capital Projects Ordinances
- 4 = LOAN PROCEEDS - Budgeted within Capital Projects Ordinances
- 5 = GENERAL FUND OPERATING REVENUE - Budgeted within Annual Operating Budget
- 6 = ENTERPRISE FUND OPERATING REVENUE - Budgeted within Annual Operating Budget
- 7 = SPECIAL TAX FUND OPERATING REVENUE - Budgeted within Annual Operating Budget
- 8 = STATE FUNDING - Budgeted within Annual Operating Budget
- 9 = GRANTS/LOAN FORGIVENESS - Budgeted within Capital Projects Ordinances

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering		Project Title: Water Rehabilitation
PROJECT DESCRIPTION: Maintenance and construction expenses associated with repairing and rehabilitating the City's water infrastructure.		
PROJECT JUSTIFICATION: To maintain the City's existing water infrastructure.		

Externally Mandated:	No	Growth Related:	Yes	Service Related:	Yes		
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IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:				PROJECTED DATES:	
2014 Appropriation:		\$0		Projected Begin:	Jul-14
Current Budget Amt:	\$400,000			Est. Completion:	Jun-15
Total Expenditures:					
Projected Balance:					

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design							0
Acquisition							0
Construction	400,000						400,000
Other							0
Total	400,000	0	0	0	0	0	400,000

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund							0
Utility Fund	400,000						400,000
Revenue Bonds							0
GO Bonds							0
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	400,000	0	0	0	0	0	400,000

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense							0
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	0	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	
	This program will reduce the loads on the lines and the plant, and delay capital costs for expansion.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering		Project Title: Sewer Rehabilitation
PROJECT DESCRIPTION: Maintenance and construction expenses associated with repairing and rehabilitating the City's sewer infrastructure.		
PROJECT JUSTIFICATION: To maintain the City's existing sewer infrastructure.		

Externally Mandated:	No	Growth Related:	Yes	Service Related:	Yes		
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IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:				PROJECTED DATES:			
2014 Appropriation:		\$0		Projected Begin:		Jul-14	
Current Budget Amt:		\$450,000		Est. Completion:		Jun-15	
Total Expenditures:							
Projected Balance:							

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design							0
Acquisition							0
Construction	450,000						450,000
Other							0
Total	450,000	0		0	0	0	450,000

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund							0
Utility Fund	450,000						450,000
Revenue Bonds							0
GO Bonds							0
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	450,000	0	0	0	0	0	450,000

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense							0
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	0	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	
	This program will reduce the loads on the lines and the plant, and delay capital costs for expansion.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering		Project Title: Hawkins Avenue Roundabouts
PROJECT DESCRIPTION: Design and construction of the beautification of roundabouts on Hawkins Avenue.		
PROJECT JUSTIFICATION: To enhance the aesthetic appeal of a gateway for traffic into the City.		

Externally Mandated:	No	Growth Related:	Yes	Service Related:	Yes		
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IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:				PROJECTED DATES:			
2014 Appropriation:		\$0		Projected Begin:		Jul-14	
Current Budget Amt:	\$143,670			Est. Completion:		Jun-15	
Total Expenditures:							
Projected Balance:							

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design							0
Acquisition							0
Construction	143,670						143,670
Other							0
Total	143,670	0		0	0	0	143,670

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund	143,670						143,670
Utility Fund							0
Revenue Bonds							0
GO Bonds							0
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	143,670	0	0	0	0	0	143,670

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense							0
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	0	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	
	This project will not affect the operating budget.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering				Project Title: Sidewalks	
PROJECT DESCRIPTION: Construction of sidewalks including curb and gutter, lighting, landscaping in high priority areas as identified by the pedestrian plan and staff.					
PROJECT JUSTIFICATION: To improve accessibility and pedestrian safety around the city.					
Externally Mandated:	No	Growth Related:	Yes	Service Related:	Yes

IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:			PROJECTED DATES:			
2014 Appropriation:		\$0	Projected Begin:		Nov-14	
Current Budget Amt:	\$859,000		Est. Completion:		Nov-15	
Total Expenditures:						
Projected Balance:						

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design	100,000	141,000					241,000
Acquisition							0
Construction	759,000	1,000,000					1,759,000
Other							0
Total	859,000	1,141,000	0	0	0	0	2,000,000

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund							0
Utility Fund							0
Revenue Bonds							0
GO Bonds	859,000	1,141,000					2,000,000
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	859,000	1,141,000	0	0	0	0	2,000,000

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense	31,875	177,225	174,675	172,125	169,575	2,204,732	2,930,207
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	31,875	177,225	174,675	172,125	169,575	2,204,732	2,930,207

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	
Debt Service	Funds are required to re-pay the debt associated with the issuance of GO bonds.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering				Project Title: Park Upgrade	
PROJECT DESCRIPTION: Upgrade one park to add areas for shade and provide safer fall zone in play areas.					
PROJECT JUSTIFICATION: To enhance safety features of a local park.					
Externally Mandated:	No	Growth	Yes	Service	Yes

IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:			PROJECTED DATES:			
2014 Appropriation:		\$0		Projected Begin:	Jul-14	
Current Budget Amt:	\$75,000			Est. Completion:	Jun-15	
Total Expenditures:	\$0					
Projected Balance:	\$75,000					

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design							0
Acquisition							0
Construction	75,000						75,000
Other							0
Total	75,000	0	0	0	0	0	75,000

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund	75,000						75,000
Utility Fund							0
Revenue Bonds							0
GO Bonds							0
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	75,000	0	0	0	0	0	75,000

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense							0
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	0	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	
	This project will not affect the operating budget.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering	Project Title: Jonesboro Streetscapes
PROJECT DESCRIPTION: Street and intersection improvements to Dalrymple St, Lee Avenue, Main Street, and Trade St in Jonesboro.	
PROJECT JUSTIFICATION: Provide quality of life amenities to the general public.	

Externally Mandated:	No	Growth Related:	Yes	Service Related:	Yes
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IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:		PROJECTED DATES:	
2014 Appropriation:	\$0	Projected Begin:	Mar-15
Current Budget Amt:	\$1,500,000	Est. Completion:	Nov-15
Total Expenditures:			
Projected Balance:			

Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design	0						0
Acquisition							0
Construction	750,000	750,000					1,500,000
Other							0
Total	750,000	750,000		0	0	0	1,500,000

Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund							0
Utility Fund							0
Revenue Bonds							0
GO Bonds	750,000	750,000					1,500,000
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	750,000	750,000	0	0	0	0	1,500,000

Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense	23,906	132,919	131,006	129,094	127,181	1,653,549	2,197,655
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	23,906	132,919	131,006	129,094	127,181	1,653,549	2,197,655

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	
Debt Service	Funds are required to re-pay the debt associated with the issuance of GO bonds.

**CITY OF SANFORD
CAPITAL IMPROVEMENT PROGRAM 2014-2019
PROJECT SUMMARY FORM**

Responsible Dept: Engineering		Project Title: Downtown Streetscapes	
PROJECT DESCRIPTION: Street and intersection improvements to Carthage, Steele, Moore, and Wicker St and Homer Blvd in downtown Sanford.			
PROJECT JUSTIFICATION: Provide quality of life amenities to the general public.			
Externally Mandated:	No	Growth Related:	Yes
Service Related:	Yes		

IMPACT IF CANCELLED OR DELAYED:

PROJECTED STATUS as of JUNE 30, 2014:				PROJECTED DATES:			
2014 Appropriation:		\$0		Projected Begin:		Mar-15	
Current Budget Amt:	\$189,000			Est. Completion:		Nov-15	
Total Expenditures:							
Projected Balance:							
Appro/Expenditure Plan	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Planning/Design	189,000	135,000					324,000
Acquisition							0
Construction		4,676,000					4,676,000
Other							0
Total	189,000	4,811,000	0	0	0	0	5,000,000
Financing Plan (to be completed by Finance Dept.)	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
General Fund							0
Utility Fund							0
Revenue Bonds							0
GO Bonds	189,000	4,811,000					5,000,000
Installment Contracts							0
Other Local Govt (Specify - Notes)							0
Grants (Specify - Notes)							0
Other (Specify - Notes)							0
Prior Year Balance							0
Total	189,000	4,811,000	0	0	0	0	5,000,000
Operating Budget Impact	2014-15	2015-16	2016-17	2017-18	2018-19	Remaining Yrs	Total
Personnel							0
Operating Expense	77,031	428,294	422,132	415,969	409,806	5,328,102	7,081,334
Capital Outlay							0
(Minus Revenues)							0
Net Operating Effect	77,031	428,294	422,132	415,969	409,806	5,328,102	7,081,334

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	
Debt Service	Funds are required to re-pay the debt associated with the issuance of GO bonds.

CITY OF SANFORD CAPITAL/GRANT BUDGETS

The City of Sanford's Capital/Grant Budgets are authorized for appropriations through General Statutes 159-13.2 and are adopted separate from the annual operating budget. This authorization includes funding of "capital project" and "grant project" appropriations. The capital budget is used for projects financed totally or in part through bond proceeds, notes or other debt instruments which involve a capital asset. The grant budget refers to projects financed with revenues received from state or federal government for operation or capital purposes defined by the specific grant. The project ordinance authorizes the funding for the length of the project, therefore funds are cumulative for the life of the project. The city uses these ordinances to fund projects within the Capital Improvements Program and Community Development Grant Program. Each ordinance clearly identifies its purpose and authorization and identifies the revenues and appropriations (balanced). A project ordinance may be amended with City Council enactment in the same manner as the annual operating ordinance.

Following is a summary of ongoing project activity:

APPROPRIATION	PROJECT / PROGRAM BUDGET	CURRENT YR. ACTIVITY	PRIOR YRS. ACTIVITY	CLOSED	TOTAL TO JUNE 30, 2013
SPECIAL REVENUES					
Community Development					
Revenues	4,064,632	908,927	3,348,739	-	4,257,666
Expenditures	4,064,632	924,382	2,868,620	-	3,793,002
Project Fund Balance					<u>\$ 464,664</u>
GENERAL FUND CAPITAL PROJECTS					
Downtown Improvements					
Revenues	91,995	91,995	-	-	91,995
Other financing source	468,230	98,230	370,000	-	468,230
Expenditures	560,225	147,669	101,384		249,053
Project Fund Balance					<u>\$ 311,172</u>
UTILITY CAPITAL PROJECTS					
Water & Sewer Capital Improvements					
Revenues	433,000	382,912	2,587,110	(2,448,892)	521,130
Other financing source	60,843,371	2,000,000	54,652,007	3,159,351	59,811,358
Expenditures	61,276,371	15,141,359	41,601,976	(3,932,642)	52,810,693
Project Fund Balance					<u>\$ 7,521,795</u>

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**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
GOVERNING BODY (9)		
Mayor	1	*
City Council Members	7	*
City Clerk/Asst. to City Manager	1	\$46,920 - \$71,394
DEPARTMENT OF ADMINISTRATION (3)		
City Manager	1	*
Administrative Support Assistant	1	\$34,880 - \$53,075
Public Information Officer/Grant Writer	1	\$34,880 - \$53,075
DEPARTMENT OF HUMAN RESOURCES (5)		
<i>HUMAN RESOURCES</i>		
Human Resources Director	1	\$69,648 - \$105,977
Human Resources Analyst	1	\$42,502 - \$64,671
Human Resources Assistant	1	\$34,880 - \$53,075
Receptionist	1	\$25,937 - \$39,467
<i>RISK MANAGEMENT</i>		
Risk Management Officer	1	\$49,297 - \$75,010
DEPARTMENT OF LEGAL (2)		
City Attorney	1	\$76,899 - \$117,010
Paralegal	1	\$36,657 - \$55,779
DEPARTMENT OF COMMUNITY DEVELOPMENT (22)		
<i>COMMUNITY DEVELOPMENT</i>		
Comm. Development Director	1	\$76,899 - \$117,010
Asst. Comm. Dev. Director	1	\$60,075 - \$91,411
Administrative Services Coord.	1	\$38,522 - \$58,616
Comm. Development Manager	1	\$57,180 - \$87,006
Planner II	3	\$49,297 - \$75,010
Planning Technician	2	\$38,522 - \$58,616
Staff Assistant	1	\$31,613 - \$48,102

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

**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF COMMUNITY DEVELOPMENT CON'T (22)		
<i>INSPECTIONS</i>		
Inspections Administrator	1	\$57,180 - \$87,006
Field Superintendent	1	\$51,793 - \$78,809
Building Inspector III	1	\$46,920 - \$71,394
Building Inspector I	2	\$42,502 - \$64,671
Permit Coordinator	1	\$28,633 - \$43,568
Administrative Technician I	1	\$31,613 - \$48,102
<i>COMMUNITY ENHANCEMENT – CODE ENFORCEMENT</i>		
Code Enforcement Supervisor	1	\$46,920 - \$71,394
Code Enforcement Officer	2	\$40,470 - \$61,580
Staff Assistant	1	\$28,633 - \$43,568
<i>COMMUNITY ENHANCEMENT – DOWNTOWN/HPC</i>		
Downtown Development Manager II	1	\$57,180 - \$87,006
DEPARTMENT OF INFORMATION TECHNOLOGY (3)		
Information Technology Director	1	\$69,648 - \$105,977
Program Analyst/Webmaster	2	\$49,297 - \$75,010
SANFORD GOLF COURSE (6)		
Golf Course Manager	1	\$60,075 - \$91,411
Golf Course Superintendent	1	\$49,297 - \$75,010
Asst. Golf Course Manager	1	\$40,470 - \$61,580
Lead Turfgrass Technician	1	\$31,613 - \$48,102
Turfgrass Technician	1	\$28,633 - \$43,568
Turfgrass Technician	1	Part-time

**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF POLICE (106)		
Chief of Police	1	\$76,899 - \$117,010
Assistant Chief	1	\$63,114 - \$96,035
Administrative Support Asst.	1	\$34,880 - \$53,075
Staff Assistant	1	\$31,613 - \$48,102
Police Records Supervisor	1	\$38,522 - \$58,616
Records Clerk	1	\$31,613 - \$48,102
Major	1	\$60,075 - \$91,411
Internal Affairs / Training Officer	1	\$54,438 - \$82,817
Patrol Captain	6	\$51,793 - \$78,809
Narcotics Sergeant	1	\$46,920 - \$71,394
Detective Sergeant	1	\$46,920 - \$71,394
Sergeant	3	\$44,654 - \$67,947
Detective Captain	1	\$54,438 - \$82,817
Detective	10	\$42,502 - \$64,671
Narcotics Agent	4	\$42,502 - \$64,671
Police Officer III	36	\$40,470 - \$61,580
Police Officer II	6	\$38,522 - \$58,616
Police Officer I	13	\$36,657 - \$55,779
Telecomm. Supervisor	1	\$40,470 - \$61,580
Telecommunicator	12	\$33,226 - \$50,557
Receptionist	4	\$25,937 - \$39,467
DEPARTMENT OF FIRE (54)		
Chief	1	\$73,173 - \$111,341
Division Commander / Fire Marshal	1	\$51,793 - \$78,809
Battalion Commander	3	\$51,793 - \$78,809
Staff Assistant	1	\$31,613 - \$48,102
Company Captain	9	\$44,654 - \$67,947
Firefighter III	21	\$38,522 - \$58,616
Fire Inspector	1	\$42,502 - \$64,671
Fire Inspector	1	Part-time
Firefighter III/Driver Operator	9	\$38,522 - \$58,616
Firefighter II	5	\$36,657 - \$55,779
Firefighter I	2	\$34,880 - \$53,075

2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF FINANCIAL SERVICES (20)		
	<i>FINANCE</i>	
Director of Financial Services	1	\$76,899 - \$117,010
Financial Services Support Assistant	1	\$31,613 - \$48,102
Accountant I	3	\$36,657 - \$55,779
Budget Analyst	1	\$42,502 - \$64,671
Accounting Technician	2	\$31,613 - \$48,102
Finance Application Support Analyst	1	\$46,920 - \$71,394
	<i>UTILITY FUND ADMINISTRATION</i>	
Revenue Manager	1	\$51,793 - \$78,809
Assistant Revenue Manager	1	\$46,920 - \$71,394
Senior Accountant	1	\$44,654 - \$67,947
Customer Service Representative	4	\$28,633 - \$43,568
Customer Service Representative	1	Part-time
Senior Customer Service Represent.	1	\$31,613 - \$48,102
Revenue Assistant	1	\$31,613 - \$48,102
Billing Clerk	1	\$31,613 - \$48,102

**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF PUBLIC WORKS (130)		
<i>PUBLIC WORKS ADMINISTRATION</i>		
Public Works Director	1	\$80,767 - \$122,896
Public Works Administrator	1	\$46,920 - \$71,394
Public Works Safety Officer	1	\$40,470 - \$61,580
Administrative Support Asst.	1	\$34,880 - \$53,075
<i>STREET</i>		
Street Superintendent	1	\$51,793 - \$78,809
Crew Supervisor I	3	\$34,880 - \$53,075
Equipment Operator III	1	\$31,613 - \$48,102
Equipment Operator II	4	\$28,633 - \$43,568
Equipment Operator I	2	\$27,255 - \$41,471
Maintenance Worker II	5	\$27,255 - \$41,471
Lead Maintenance Worker	1	\$28,633 - \$43,568
Traffic Services Technician	1	\$33,226 - \$50,557
<i>SOLID WASTE</i>		
Solid Waste Superintendent	1	\$51,793 - \$78,809
Crew Supervisor I	3	\$34,880 - \$53,075
Equipment Operator II	8	\$28,633 - \$43,568
Equipment Operator I	1	\$27,255 - \$41,471
Lead Maintenance Worker / Graffiti	1	\$28,633 - \$43,568
Maintenance Worker II	2	\$27,255 - \$41,471
Maintenance Worker I	2	\$25,937 - \$39,467
<i>HORTICULTURE</i>		
Horticulturist	1	\$44,654 - \$67,947
Lead Groundskeeper	2	\$28,633 - \$43,568
Groundskeeper II	1	\$27,255 - \$41,471
Groundskeeper I	2	\$25,937 - \$39,467

**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF PUBLIC WORKS CON'T (130)		
<i>FLEET MAINTENANCE</i>		
Fleet Maint. Superintendent	1	\$51,793 - \$78,809
Mechanic II	3	\$34,880 - \$53,075
Garage Clerk	1	\$31,613 - \$48,102
<i>ENGINEERING</i>		
City Engineer	1	\$66,293 - \$100,873
Civil Engineer II	1	\$54,438 - \$82,817
Civil Engineer I	1	\$49,297 - \$75,010
Drafting Technician	2	\$33,226 - \$50,557
Engineering Technician	1	\$38,522 - \$58,616
Construction Inspector	2	\$38,522 - \$58,616
<i>SEWER CONST. & MAINT.</i>		
Sewer Utilities Superintendent	1	\$51,793 - \$78,809
Public Works Coordinator	1	\$44,654 - \$67,947
Utility Connection Coordinator	1	\$44,654 - \$67,947
Crew Supervisor I	1	\$34,880 - \$53,075
Utility Technician	1	\$33,226 - \$50,557
Utility Maint. Worker II	2	\$27,255 - \$41,471
Utility Maint. Worker I	3	\$25,937 - \$39,467
Lead Utility Maint. Worker	1	\$28,633 - \$43,568
Equipment Operator III	1	\$31,613 - \$48,102
Equipment Operator II	2	\$28,633 - \$43,568
<i>WATER CONST. & MAINT.</i>		
Water Utilities Superintendent	1	\$51,793 - \$78,809
Crew Supervisor I	4	\$34,880 - \$53,075
Lead Utility Maint. Worker	4	\$28,633 - \$43,568
Utility Maintenance Worker II	4	\$27,255 - \$41,471
Utility Maintenance Worker I	1	\$25,937 - \$39,467
Meter Reading Supervisor	1	\$34,880 - \$53,075
Meter Reader	8	\$28,633 - \$43,568
Meter Services Technician	1	\$30,094 - \$45,791
Equipment Operator II	3	\$28,633 - \$43,568

**2014-2015
DEPARTMENTAL EMPLOYEE CLASSIFICATION**

POSITION TITLES	BUDGETED POSITIONS	SALARY RANGE
DEPARTMENT OF PUBLIC WORKS CON'T (130)		
<i>WATER PLANT</i>		
WTP Superintendent	1	\$57,180 - \$87,006
Chief WTP Operator	1	\$40,470 - \$61,580
WTP Operator III	4	\$34,880 - \$53,075
WTP Operator II	2	\$31,613 - \$48,102
Utility Mechanic II	1	\$34,880 - \$53,075
Lab Supervisor	1	\$46,920 - \$71,394
Lab Technician II	1	\$38,522 - \$58,616
<i>WASTEWATER TREATMENT PLANT</i>		
WWTP Superintendent	1	\$57,180 - \$87,006
Chief WWTP Operator	1	\$40,470 - \$61,580
Pretreatment Coordinator	1	\$42,502 - \$64,671
Lab Supervisor	1	\$46,920 - \$71,394
Lab Technician II	1	\$38,522 - \$58,616
Utility Mechanic II	1	\$36,657 - \$55,779
Utility Mechanic I	1	\$34,880 - \$53,075
WWTP Operator III	3	\$34,880 - \$53,075
WWTP Operator II	3	\$31,613 - \$48,102
<i>WAREHOUSE</i>		
Maintenance/Inventory Tech.	1	\$31,613 - \$48,102
<i>PUBLIC BUILDING</i>		
Bldg./Grounds Superintendent	1	\$51,793 - \$78,809
Maintenance/Inventory Tech.	1	\$31,613 - \$48,102
Staff Assistant	1	\$31,613 - \$48,102
<i>GENERAL SERVICES</i>		
General Services Director	1	\$69,648 - \$105,977
Staff Assistant	1	\$31,613 - \$48,102

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

1.0 GENERAL

It is the City of Sanford's policy to fairly compensate each employee for the value of his contribution to the success of the city through his assigned work. The employee wage and salary program will promote the goals of the City of Sanford and individual employees by optimizing employee performance and contributions. It is our intention to use a compensation system that will determine the current market value of a position based on the skills, knowledge and behaviors required of a fully competent incumbent. The system used will be objective and non-discriminatory in theory, application and practice.

The program includes the basic "salary schedule" and the "positions listed by salary grade". The salary schedule consists of steps for minimum, maximum, and intervening rates of pay for all classes of positions. The salaries and wages shall be adopted within the annual budget ordinance.

2.0 ADMINISTRATION AND MAINTENANCE

The City Manager shall be responsible for the administration and maintenance of the pay plan. The plan is intended to provide equitable compensation for all positions, reflecting differences in duties and responsibilities, the comparable rates of pay for positions in private and public employment in the area, changes in cost of living, the financial conditions of the City, and other factors.

To assist the City Manager in evaluating pay levels and benefits, the Human Resources department will conduct and/or participate in periodic wage surveys of local businesses, industrial establishments and other North Carolina municipalities. The information obtained from such surveys, in conjunction with other economic indicators, is the basis for the Manager's proposed salary recommendations for maintaining a pay plan that is current, competitive, and promotes the attainment of the city's goals and objectives.

3.0 NEW EMPLOYEES – STARTING SALARIES

Under normal circumstances, a qualified but inexperienced new employee starts at the minimum salary for the classification in which they are employed; however, exceptionally well qualified applicants may be employed above the minimum of the established salary range upon approval by the City Manager.

New employees will be given written performance appraisals as they complete milestone points following date of hire based on the following schedule:

- a. Six (6) months - performance appraisal with salary adjustment, if approved

An employee appointed for less than full-time service will be paid an equitable compensation for the position assumed. The wage-rate must be approved by the City Manager.

4.0 TRAINEE DESIGNATION AND PROVISIONS

Applicants being considered for employment or City employees who do not meet the established minimum requirements for the position which they are being considered may be hired or engaged in a "trainee" status and appointed a rate of pay below the minimum established for the position. "Trainee" salaries shall be one grade below the minimum salary established for the position for which the person is being trained. A new employee designated as "trainee" shall concurrently serve a probationary period. However, probationary periods shall be no less than six months and trainee periods may extend from three to eighteen months. A trainee shall remain a probationary employee until the trainee period is satisfactorily completed. If the

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

training is successfully completed, the employee shall be paid at least the minimum rate established for the position for which the employee was trained.

5.0 PROBATIONARY PAY INCREASES

Employees hired, promoted, or reclassified may receive a pay increase within the range of up to approximately 5% upon successful completion of the probationary period. Employees serving a twelve-month probationary period are eligible for consideration of approximately a 2.5% increase after six months of successful employment and up to approximately an additional 5% upon successful completion of twelve months. The Human Resources Director must recommend and the City Manager must approve any exception.

6.0 MERIT PAY

Employees may be considered for advancement within the established salary range based on the quality of their overall performance. Guidelines for determining performance levels and performance pay increases shall be established and approved by the City Manager.

Merit increases are given at the discretion of City Council based upon available funds. When provided, a merit increase shall be given at the employee's anniversary/evaluation date, which is generally 12-months from the employee's probationary date, and shall accompany a written performance appraisal. Performance appraisals will be conducted for all employees in accordance with COS-PP-303, Employee Performance Appraisal, and forwarded to the Human Resources Department at least fourteen (14) days prior to the effective date. The salary increase should be in accordance with approved guidelines. The City Manager must approve any exception.

If the performance and salary review date for an employee occurs during a leave of absence, the employee should be reviewed within two (2) weeks of the employee's return to work unless an adjustment to the performance evaluation due date is approved. If a salary adjustment is recommended and approved, the adjustment will be effective at the beginning of the payroll period following the employee's return to work or adjusted performance evaluation due date.

7.0 MERIT/PERFORMANCE PAY BONUS

Employees who are at the maximum of their salary range for their position classification are eligible to be considered for a merit/performance pay bonus. Merit/performance pay bonuses shall be awarded in a lump sum payment and do not become part of the employee's base salary. The performance appraisal rating required for bonus consideration and the amount of the performance pay bonus will be determined by the City Manager with recommendation from the department head and the Human Resources Department.

8.0 SALARY EFFECT - PROMOTIONS/DEMOTIONS/TRANSFERS/RECLASSIFICATIONS

Promotions – When an employee is promoted into a position to which he is qualified, the employee's salary shall normally be advanced to the minimum level of the new position, or to a salary which provides an increase of up to approximately 5% over the employee's salary before the promotion, provided, however, that the new salary may not exceed the maximum rate of the new salary range. The purpose of the promotion pay increase is to recognize and compensate the employee for taking on increased responsibility. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Employee Wage and Salary Program	March 1, 2012	COS-PP-301

At the discretion of the department head, a promoted employee may serve a six-month (6) probationary period in the new position. Upon satisfactory completion of the probationary period, the department head may recommend a probationary pay increase for the employee. A written performance appraisal must accompany the request and be submitted to the Human Resources Department. The increase must be recommended by the department head and Human Resources Director and approved by the City Manager.

Demotions – When an employee is demoted into a position to which he is qualified, the employee's salary shall be adjusted as indicated below:

Demotion initiated by management:

- as a result of marginal or unacceptable performance or disciplinary reasons - the salary shall be decreased at least 5%, or to the maximum of the new range.
- due to reasons other than inadequate performance or discipline - the salary will not be reduced.

Demotion requested by employee:

- due to dissatisfaction with the job or for other personal reasons - the salary shall be set at a rate in the lower pay range based on the skills, knowledge, and abilities of the employee as compared to position requirements.

The demotion must be recommended by the department head, reviewed by the Human Resources Director and approved by the City Manager. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

Transfers – The salary of an employee reassigned to a position in the same class or to a position in a different class within the same salary range shall not be changed by the assignment. Exceptions require prior approval of the City Manager. A written performance appraisal is required if more than six months have elapsed since the last appraisal was conducted.

Reclassifications – An employee whose position is reclassified to a class having a higher salary range shall receive a pay increase to the minimum of the new pay range or adjusted upward by at least 5.0% or an amount approved by the City Manager. If the employee is required to complete a probationary period, the employee's salary may be advanced according to probationary pay guidelines. A written performance appraisal must accompany the request and be submitted to the Human Resources Department. The increase must be recommended by the department head and Human Resources Director and approved by the City Manager.

If the position is reclassified to a lower pay range, the employee's salary shall remain the same. If the employee's salary is above the maximum established for the new range, the salary of the employee shall be maintained at the current level until the range is increased above the employee's salary.

9.0 POSITION DESCRIPTION, RE-EVALUATION, & EFFECT ON SALARY

Written position descriptions should be kept current and accurately reflect the responsibilities and requirements of the position. The Human Resources Department will maintain all position descriptions. Preparation of the position description is the responsibility of the employee's supervisor. Supervisors may request an analysis of a new position or re-evaluation of a current position description through Human Resources.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

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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

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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
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Employee Wage and Salary Program	March 1, 2012	COS-PP-301

On-Call Pay - Non-exempt employees required to be "on-call" duty will be paid for five hours of work for each week of on-call time they serve plus any actual hours worked during the call. An additional two hours of overtime will be paid when the Service Center is closed for a holiday. Hours actually worked while on-call are calculated beginning when the employee leaves home to report to the work site and are added to the regular total hours worked for the week. On-call time is defined as that time when an employee must remain near an established telephone or otherwise substantially restrict personal activities in order to be ready to respond when called.

17.0 PAYROLL DEDUCTIONS

Deductions shall be made from each employee's salary, as required by law. Additional deductions may be made upon request of the employee on determination by the City Manager as to the capability of payroll equipment and appropriateness of the deduction.

There are three (3) classes of payroll deductions:

1. Statutory deductions - mandatory for all full-time employees:
 - a) F.I.C.A.
 - b) Federal Income Tax
 - c) State Income Tax
 - d) Local Government Employees Retirement

2. Voluntary deductions - these deductions must be authorized in writing, by the employee:
 - a) Voluntary life insurance
 - b) Cancer insurance
 - c) Savings
 - d) Miscellaneous collections

3. Special Deductions - these deductions may be made as requested, but will not require the approval of the employee:
 - a) Tax garnishments
 - b) Overpayment of wages
 - c) Under deduction of statutory deductions
 - d) Court orders

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Performance Management Program	March 1, 2012	COS-PP-303

1.0 GENERAL

Performance management is an ongoing process that helps managers and employees plan performance expectations for the upcoming year, communicate about those expectations during the year and review the results at the end of the year. Our employees benefit from a greater understanding of what is expected of them and the ongoing feedback and support that they need to be successful. The City benefits by having a skilled and knowledgeable workforce focused on achieving results.

The purpose of the performance management program is to:

- a) Provide for a formal method of communicating performance feedback to employees;
- b) Provide information upon which management can base personnel decisions;
- c) Provide a sound basis for compensation decisions;
- d) Standardize records for documenting employee performance;
- e) Provide for the establishment of specific job expectations and measurable and obtainable goals;
- f) Provide annual appraisal of on-the-job performance;
- g) Provide supervisors with a formal means of assessing what the employee accomplishes and how they accomplished it (i.e. customer focused, accountability, flexibility, collaboration, effective communication, etc.);
- h) Assist managers in assessing employee potential;
- i) Provide means for "raising the bar" on overall performance goals and expectations.

2.0 PERFORMANCE MANAGEMENT PROCESS

The Performance Management Process consists of the following steps:

- Performance Planning – establish specific goals and standards required to meet job responsibilities (SMART).
- Performance Monitoring – ongoing process of observing performance and behaviors.
- Providing Feedback – both positive and constructive.
- Performance Review and Appraisal – formal documented system that includes discussion with employee.

The following actions are required:

- a) Within the first thirty (30) days of the new appraisal period, the supervisor must establish job expectations and performance standards, which should include measurable and obtainable goals. These will be discussed with the employee and recorded on the performance appraisal form.
- b) Monitor performance progress throughout the year, observing both performance and behaviors.
- c) Provide consistent feedback to employee (both positive and constructive).
- d) At the end of the appraisal period or prior to a promotion, a performance review is conducted. This performance review will consist of the following:
 1. Review of job expectations and measurable and obtainable goals by supervisor and employee;
 2. Preparation of appraisal form by supervisor;
 3. Conducting of performance appraisal discussion with employee;
 4. Forwarding of forms to Human Resources Department.

CITY OF SANFORD, NC
PERSONNEL PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Performance Management Program	March 1, 2012	COS-PP-303

3.0 PERFORMANCE APPRAISAL GUIDELINES AND DISCUSSION

Performance appraisals must be completed on all:

- Full-time employees at the end of the probationary period and then every 12 months thereafter;
- Transferring or promoted employees if more than six months have elapsed since the last appraisal was conducted.

The appraisal of performance should be based upon performance of the specific job expectations and measurement of completion of goals. The overall performance rating is measured on a scale of one (1) to ten (10) as shown and described on the appraisal form.

An employee with a rating of one (1) or two (2) will be re-appraised in three (3) months. If at that time performance has not improved enough to warrant a rating of three (3) or above, transfer or termination will be considered.

4.0 APPROVALS

Levels of approval for a performance rating will be as follows:

- a) Appraisals with a rating of three (3) through eight (8) require two (2) levels of approval;
- b) Appraisals with a rating of one (1), two (2), nine (9), or ten (10) require three levels of approval, one of which must be the department head with budgetary responsibility for the employee's department and one of which must be the City Manager.

All approval signatures must be obtained prior to the performance appraisal discussion. Each department may expand the approval process as desired.

The City Manager's signature will be required on all performance appraisal forms for those actions requiring approval in accordance with COS-PP-301, 13.0.

The employee performance appraisal discussion must be conducted so that all forms will arrive in the Human Resources Office at least fourteen (14) days prior to the effective date. During the discussion, the supervisor and employee will review the completed appraisal form and discuss goals for the new appraisal period. The employee may enter personal comments and then should sign the form. The employee's signature indicates only that they have reviewed the form and does not indicate agreement with the appraisal.

The supervisor and the employee should retain copies of the completed appraisal form and the original will be placed in the employee's personnel folder.

CITY OF SANFORD, NC

FINANCE PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Investment Policy	June 1, 2006	COS-FP-901

PURPOSE

Funds of the City will be invested in accordance with North Carolina General Statutes 159-30 and these policies and written administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return while preserving and protecting capital in the overall portfolio.

RESPONSIBILITY

The Finance Director or his designee shall have the responsibility for the administration of the investment policy of the City of Sanford. The Finance Director will routinely monitor the contents of the portfolio, the available markets, and the relative values of competing instruments, and will adjust the portfolio accordingly.

PORTFOLIO DIVERSIFICATION

The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities.

<u>Diversification by Instrument:</u>	<u>Percent of Portfolio</u>
U.S. Treasury obligations (bills, notes, bonds)	100%
U.S. Government Agencies (fully guaranteed)	100%
Bankers Acceptance (BAs)	40%
Commercial Paper	40%
Repurchase Agreements	25%
Certificates of Deposit (CDs) Commercial Banks	100%
North Carolina Cash Management Trust	95%
RBC Centura Public Fund Account	30%

Diversification by Financial Institution:

Bankers' Acceptance (BAs):

No more than 25% of the total BA portfolio with any one institution.

Commercial Paper:

No more than 30% of the total commercial paper portfolio with any one issuer.

Repurchase Agreements:

No more than 15% of the total repurchase agreement portfolio with any one institution.

Certificates of Deposit (CDs)

No more than 60% of the total CD portfolio with one institution.

Maturity Scheduling:

Investment maturities shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures, as well as considering sizable blocks of anticipated revenue (tax receipts, etc.). Maturities shall be timed to comply with the following guidelines:

Under	1 year	80%
Under	2 years	100%

CITY OF SANFORD, NC

FINANCE PROCEDURE

SUBJECT	EFFECTIVE DATE	NUMBER
Investment Policy	June 1, 2006	COS-FP-901

A. Strategy

The City invests funds by using a specific, but flexible, investment strategy. The City formulates its investment strategy by monitoring the performance of current economic indicators and current economic projections. The criteria for selecting investments are ranked as to: legality, safety, liquidity, yield, ease and cost of handling. Obvious profit opportunities are taken when market conditions shift (swaps). Long-term investments (over one year) are limited to maturities of two years or less. Maturities are selected to coincide with the periods when funds will be needed to meet expenditures.

B. Market Trading Procedures

The City monitors the investment market daily. It is the city's policy to contact the banks in Sanford for bids and offerings to receive the best pricing/yield possible. Other North Carolina based financial institutions may also be contacted when appropriate. All purchases, sales, swaps, and commitments are verified and documented as to the settlement date, interest rate, maturity date, and price. All transactions are recorded in complete detail. Investments are frequently settled by a bank wire transfer.

C. Collateralization of Deposits

North Carolina General Statute 159-31 (b) requires that sufficient collateral be pledged for all public funds. For demand deposits and time deposits, FDIC and FSLIC protection is available for \$100,000. However, once the City's demand or time deposits exceed \$100,000, specific eligible securities must be pledged as collateral for the City's funds. The Finance Director or his designee will ensure that sufficient and proper collateral exists for all demand and time deposits in excess of \$100,000.

D. Third-Party Safekeeping

The City uses third-party safekeeping for all investments not covered by collateralization requirements. Third-party safekeeping arrangements will be bid as part of the banking services contract. Third-party safekeeping provides the City with the safest category of credit risk for these investments.

REPORTING REQUIREMENTS

The Finance Director shall generate monthly reports for management purposes. In addition, the Law and Finance Committee of the City Council will be provided quarterly reports which include data on investment instruments being held and a statement that the portfolio conforms to these policies.

Extracted from Comprehensive Annual Financial Report
 Fiscal Year Ended June 30, 2013

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
2004	23,625	622,486,150	27,669	36.18	8,924	5.8%
2005	23,832	664,531,488	26,455	36.22	8,958	5.2%
2006	25,864	721,191,776	27,884	36.40	9,021	5.4%
2007	26,633	625,103,143	23,471	38.00	9,125	5.1%
2008	27,271	643,131,993	23,583	38.00	9,304	7.0%
2009	27,806	636,117,862	22,877	38.00	9,579	14.8%
2010	28,178	632,229,786	22,437	38.00	9,545	12.5%
2011	28,249	N/A	N/A	N/A	9,565	11.9%
2012	28,198	N/A	21,035	37.20	9,871	11.8%
2013	28,670	N/A	21,755	37.00	9,585	11.2%

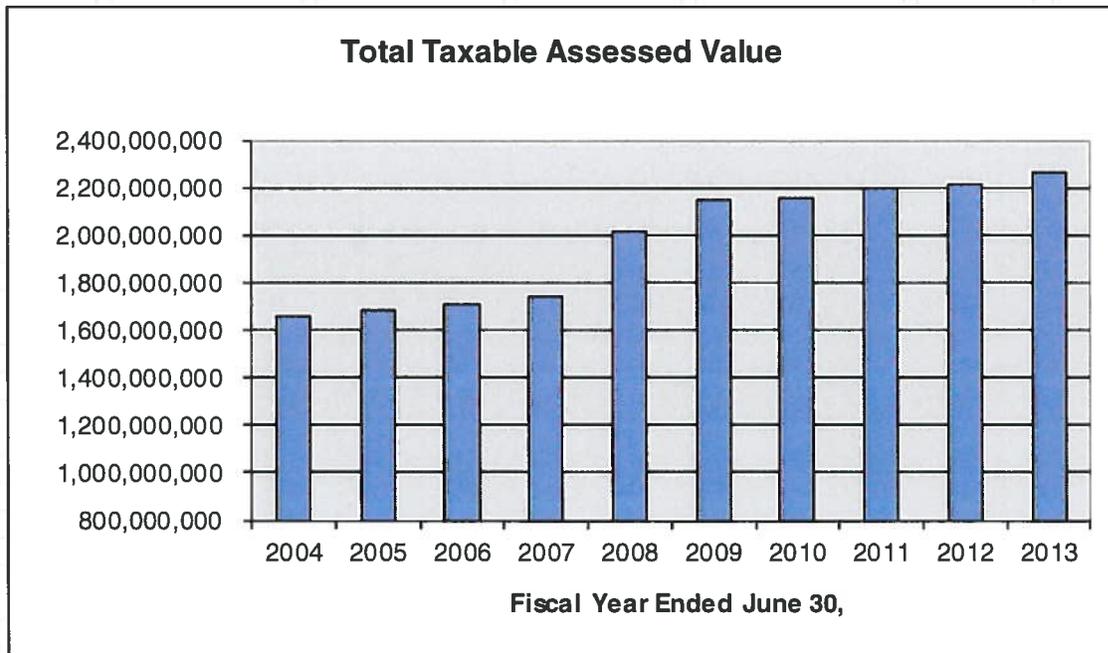
Sources of Information:

- Population information provided by the North Carolina Office of State Budget and Management
- Personal income and median age provided by Lee County Living Magazine
- School enrollment provided by NC School Report Cards
- Unemployment rate provided by North Carolina Department of Commerce Division of Employment Security

Extracted from Comprehensive Annual Financial Report
 Fiscal Year Ended June 30, 2013

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
2004	1,148,068,689	461,678,958	45,914,539	1,655,662,186	0.56	100.00%
2005	1,175,515,025	456,056,792	47,308,731	1,678,880,548	0.59	95.58%
2006	1,219,464,773	444,276,889	46,020,518	1,709,762,180	0.59	88.75%
2007	1,257,811,445	432,756,813	52,686,614	1,743,254,872	0.61	91.13%
2008	1,520,181,596	441,051,810	56,121,257	2,017,354,663	0.54	100.00%
2009	1,590,534,730	502,030,951	56,571,637	2,149,137,318	0.54	93.94%
2010	1,596,056,195	503,155,504	53,650,278	2,152,861,977	0.54	95.77%
2011	1,617,354,027	524,799,038	51,607,449	2,193,760,514	0.54	96.60%
2012	1,608,945,658	553,086,452	50,526,305	2,212,558,415	0.54	98.50%
2013	1,658,374,237	552,791,412	49,831,105	2,260,996,754	0.54	98.37%



Source: Lee County Tax Office

Extracted from Comprehensive Annual Financial Report
 Fiscal Year Ended June 30, 2013

CITY OF SANFORD, NORTH CAROLINA
 PRINCIPAL PROPERTY TAX PAYERS
 JUNE 30, 2013 COMPARED TO JUNE 30, 2003

Taxpayer	2013			2003		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Coty, Inc.	\$ 95,137,325	1	4.29%	\$ 43,207,993	3	2.88%
Frontier Spinning Mills	74,061,462	2	3.34%	76,691,099	1	5.12%
Simpson & Simpson	64,365,322	3	2.90%	25,662,404	5	1.71%
Magneti Marelli USA, INC.	38,891,006	4	1.75%	27,510,298	4	1.84%
Moen, Inc.	31,794,467	5	1.43%	46,273,882	2	3.09%
The Pantry	31,403,608	6	1.42%			
Static Control	28,052,813	7	1.27%			
Pentair	25,060,518	8	1.13%			
AMI/ Central Carolina Hospital	24,060,948	9	1.09%	18,585,195	7	
Postoak Sanford	21,129,600	10	0.95%			
Parkdale				23,756,488	6	1.59%
Alltel Carolina				18,519,111	8	1.24%
Wachovia Capital Markets				18,185,800	9	1.21%
National Textile				13,793,386	10	0.92%
Total	\$ 433,957,069		19.57%	\$ 312,185,656		19.60%

Source: Lee County Tax Office

Note: Cumulative information is only available for the past 6 years. The table will be comparative by a ten year span as the information becomes available.

Extracted from Comprehensive Annual Financial Report
 Fiscal Year Ended June 30, 2013

CITY OF SANFORD, NORTH CAROLINA						
PRINCIPAL EMPLOYERS						
JUNE 30, 2013 COMPARED TO JUNE 30, 2006						
Employer	2013			2006		
	Employees	Rank	Percentage of Total Lee County Employment	Employees	Rank	Percentage of Total Lee County Employment
Static Control	1,250	1	4.66%	1,400	1	5.49%
Pilgrims Pride	1,100	2	4.10%			
Coty	895	3	3.34%	750	2	2.94%
Pentair	600	4	2.24%	420	6	1.65%
Frontier Spinning	460	5	1.72%	345	8	1.35%
Arden	457	6	1.70%	384	7	1.51%
Pfizer	450	7	1.68%			
Tyson	443	8	1.65%	460	5	1.80%
Catepillar	374	9	1.39%	725	3	2.84%
Moen	330	10	1.23%			
Magneti Marelli				585	4	2.29%
Parkdale Mills				220	9	0.86%
National Textiles				165	10	0.65%
Total	6,359		23.71%	5,454		21.38%

Source: Lee County Living Magazine

Note: Cumulative information is only available for the past 7 years. The table will be comparative by a ten year span as the information becomes available.

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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.

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.

Full Faith and Credit – A pledge of a government's taxing power to repay debt obligations.

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.

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.

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

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 indicate 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.

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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