



BUDGET

FY 2022-2023

Annual Operating Budget
& Performance Plan

MISSION

The City of Concord partners with our community to deliver excellent service, and plans for the future while preserving, protecting, and enhancing the quality of life.

CORE VALUES

CULTURE OF EXCELLENCE We respect members of the public and each other, and treat all with courtesy and dignity. We rely on teamwork to provide a seamless experience for all customers. We uphold high ethical standards in our personal, professional, and organizational conduct. We continuously improve by promoting innovation and flexibility to best meet the needs of customers with available resources.

ACCOUNTABILITY We accept responsibility for our personal and organizational decisions and actions, while delivering cost-effective and efficient services that are done right the first time.

COMMUNICATION We openly communicate with the public and each other by sharing information and soliciting feedback to achieve our goals.

ENVIRONMENT We are concerned about our natural, historic, economic, and aesthetic resources and work to preserve and enhance them for future generations.

SAFETY We use education, prevention, and enforcement methods to protect life and property in the community, and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop, and play.

TRUST We realize the perception of our organization is dependent upon the public's confidence in our commitment to our core values and to meeting the goals set collectively by the Mayor and City Council.



Concord
NORTH CAROLINA



PRINCIPLES OF EXCELLENT SERVICE

Teamwork

Taking Ownership

Fair & Equitable Service

Timeliness

Professional Service

Effective Communications

Customer Focus

Great Service Recovery

Concern for the Individual



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Concord
North Carolina**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

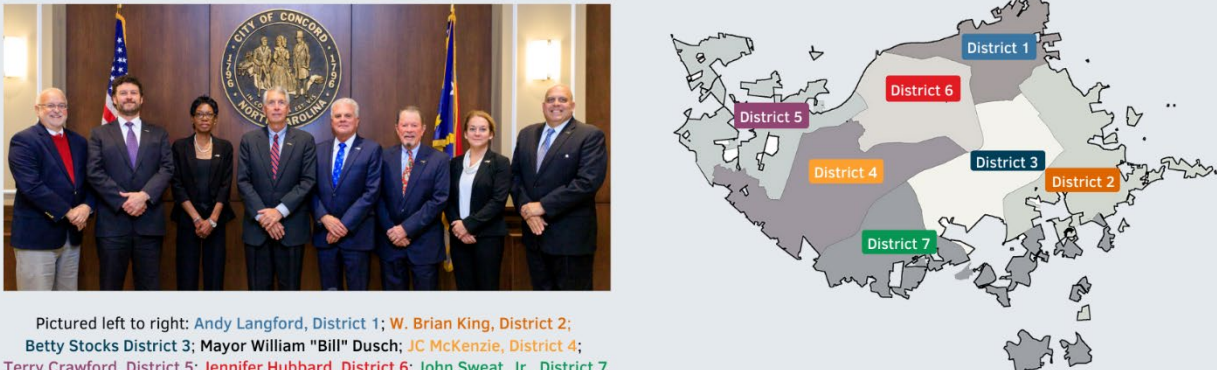
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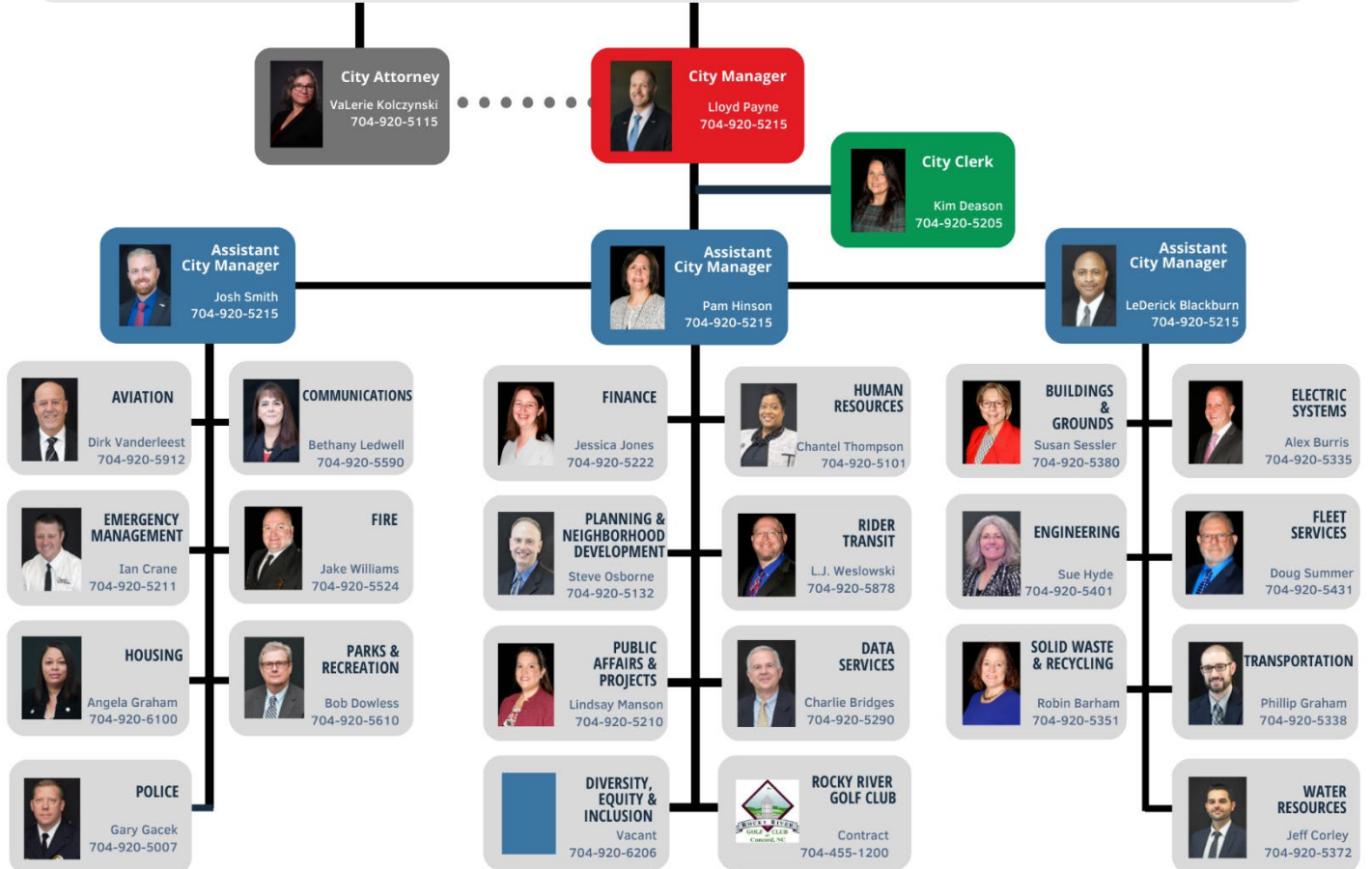
City Organizational Chart

The Mayor and City Council serve part-time and are elected at-large on a non-partisan basis to four-year terms. Under the council-manager form of government, City Council acts as the legislative body in establishing policy and drives the City's Mission. The Mayor serves as the presiding officer at City Council meetings and is the official head of the City for ceremonial purposes. City Council appoints the City Attorney and a professional City Manager who serves as the Council's chief advisor, handles day-to-day City operations, and is responsible for all City personnel, except for the City Attorney. The City Manager provides functional supervision of the Legal Department.

Citizens of Concord
Represented by Mayor & City Council



Pictured left to right: **Andy Langford, District 1**; **W. Brian King, District 2**; **Betty Stocks, District 3**; **Mayor William "Bill" Dusch**; **JC McKenzie, District 4**; **Terry Crawford, District 5**; **Jennifer Hubbard, District 6**; **John Sweat, Jr., District 7**



Budget Message

May 19, 2022

The Honorable William C. “Bill” Dusch, Mayor
Members of the City Council
Concord, North Carolina

Dear Mayor Dusch and Members of the City Council:

I am pleased to present the Fiscal Year (FY) 2022-2023 Annual Budget for your review and consideration. This proposed budget represents the goals and priorities expressed by you at our annual planning session and budget workshop. Staff has worked hard to align your goals with the recommended projects and operational items. Continuous improvement is always at the forefront of our decision-making process.

The proposed annual budget was prepared in accordance with North Carolina General Statutes Chapter 159, Article 3, The Local Government Budget and Fiscal Control Act. All funds within the proposed budget are balanced, and all revenues and expenditures are identified for FY 2023. I want to offer a special thanks to our Assistant City Managers, Finance Director, Budget & Performance Manager, Senior Budget Analysts, and all Department Directors for their commitment to developing a budget that enhances the excellent service provided to our citizens.

Per the Cabarrus County tax collector’s office, the City’s updated assessed property values are \$15,259,110,068, which is a 5.8% increase over the previous year. One cent of the property tax rate equates to \$1,442,298 after the City’s collection rate of 98.4% is applied.

The City-wide budget totals \$302,825,728 for all funds, including utilities and special revenue funds. This is an overall budget increase of 10.1% over the FY 2022 adopted budget. The recommended General Fund budget for FY 2023 is \$118,600,024 and maintains the tax rate at 48¢ per \$100 of valuation, which is the same tax rate since 2013. This budget continues setting aside the equivalent of 2.5¢ of the tax rate for use in the Transportation Improvement Fund, 1¢ for Parks & Recreation Projects, and 1¢ designated for Affordable Housing as mandated by City Council.

I am recommending the use of \$5,851,700 from the City’s General Capital Reserve Fund for the purchase of Fire apparatus and the construction of an Equipment Shed to accommodate the move towards providing garbage and recycling services in-house. The anticipated General Fund Balance will continue to meet Council’s goal of maintaining a Fund Balance target between 30% and 35% of expenditures. I am not recommending any use of Fund Balance in the FY 2023 budget.

No residential or commercial rate increases are anticipated for Water, Stormwater or Wastewater funds, despite a 4.7% increase in our wastewater treatment rates from the Water and Sewer Authority of Cabarrus County (WSACC). No changes are recommended in Electric base rates. If there is a need to consider an additional Purchased Power Adjustment, changes would be implemented based on the unpredictability of natural gas costs. In this fiscal year, the City will pursue revenue bonds for major capital improvements at our water treatment plants and for water line extensions. I am also recommending \$1,200,000 from the Utility Capital Reserve Fund to pay for construction of Electric’s Substation S.

Per Council’s direction, the focus of this budget is maintaining essential services and funding critical projects to maintain and improve the quality of life in a growing community. My recommended budget was developed with this focus in mind. What follows is a discussion of important considerations in the budget development process.

Contending with COVID-19

As we enter the third year of the COVID-19 pandemic, our community is developing strategies for learning to “live” with the virus and its innumerable variants. Vaccinations are now widely available for those over the age of 5 and promising treatments are on the horizon. COVID-19 continues to shape our lives in unprecedented ways and local governments are not exempt from its impacts.

Budget development for FY 2023 was made more difficult due to levels of inflation not seen in this country in more than 40 years. The US inflation rate (CPI-U) reached 8.3% in April 2022. The City continues to feel the impacts of inflation and the ongoing supply chain crisis through spikes in material costs, double-digit percentage increases in fuel prices, and long delays for equipment purchases. These uncertainties made for a challenging environment as we developed budgets for the upcoming fiscal year. One bright spot, however, is a fundamental shift in how citizens purchase goods and services. Local governments across the state have experienced unparalleled increases in sales tax revenues, as consumers shifted their spending both closer to home and online. No one knows yet if this revenue growth is sustainable, but the outlook is promising.

A Growing Community

The 2020 US Census showed the tremendous growth our community has experienced over the last ten years. We are one of the fastest growing cities in North Carolina with a population of more than 105,000 residents. As Concord continues to grow, we remain committed to keeping our community safe and livable with a well-maintained infrastructure network.

Keeping our Community Safe

Public Safety remains a high priority in this budget. Concord Fire achieved a Class 1 Insurance Services Office (ISO) rating in FY 2019 and has maintained that status for the last three years. Construction for Fire Station 12 was completed in April 2022 giving necessary coverage for planned industrial development at The Grounds at Concord site. Development throughout the City necessitated adding a ladder truck at Fire Station 10 along with 18 additional personnel to staff it. Concord Police continues to pursue national accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA) with the goal of becoming accredited in FY 2023. In the upcoming school year, Cabarrus County will open the Roberta Road Middle School where the City will provide an additional School Resource Officer (SRO). Concord Police staffs 22 SROs and 2 SRO supervisors to cover all elementary, middle, and high schools within City limits.

Committing to Affordable Housing

The City continues to place great emphasis on affordable housing by maintaining its relationship with WeBuild Concord (previously Concord Family Enrichment Association). I am continuing to recommend that 1¢ of the tax rate be set aside to fund construction of new affordable housing units and/or the renovation of dilapidated housing for affordable housing purposes. In FY 2022, \$1,000,000 was appropriated to WeBuild to develop and build affordable housing projects through reimbursable contracts with the City and Cabarrus County. The goal is to provide 50 to 60 affordable units for single family, multi-family, and senior housing with approximately 75% ownership and 25% rental. The first phase of this plan is the Lincoln Street Townhomes project, which is comprised of 26 units. The City is planning to use a portion of the transformational American Rescue Plan Act (ARPA) funding for this effort.

Working through Downtown Development

The City's downtown is undergoing a metamorphosis, with multiple residential developments underway and an increase in pedestrian friendly amenities. Development (new and infill) is strong in downtown. New businesses and restaurants continue to fill vacancies as soon as they become available. Lansing Melbourne Group (LMG) is constructing three mixed-use Novi projects, representing an estimated \$70 million in private investment. Approximately 294 dwelling units, including 170 affordable/workforce units, are being built. These units provide more options for those who work in the City to live here too. Construction will begin soon on the new Union StreetScape, which will widen sidewalks and create additional opportunities for outdoor dining. Means Avenue will be transformed into an open, pedestrian-friendly space for future programming and activities driven by the expansion and renovation of the County courthouse, with a tentative opening date in 2023. The Annex project, formerly the home of the City's Planning and Human Resources departments, is nearing completion. Its lowest level operates as a non-profit center, providing affordable office space to local non-profits. The main and second levels will soon open as retail, restaurant, and office space. Staff are working diligently to promote downtown Concord as an ideal place to live and work.

Maintaining our Water and Electric Infrastructure

Funding is proposed in our CIP to continue the implementation of our Master Plans. The City will use a mix of funding sources to pay for these projects – including reserves, operating revenues, and revenue bonds. Water will partner with Kannapolis

and Albemarle on a preliminary study to determine the infrastructure needed to expand Albemarle's water treatment plant. This expansion will provide Concord and Kannapolis an additional 5 million gallons per day of treated water from the Yadkin River Basin. Investing in our water infrastructure allows us to be proactive towards future growth while sustaining our current system. Below is a list of anticipated capital projects for Water, Wastewater, and Stormwater.

Water Projects

- Construction for:
 - GAC Contactors at Hillgrove Water Treatment Plant (\$3,200,000)
 - US Highway 29/601 bridge over Irish Buffalo Creek (\$510,000)
- Settling Basin Improvements at Hillgrove Water Treatment Plant (\$750,000)
- Right-of-way acquisition and construction for:
 - NC Highway 49 24" Water Line Extension (\$4,851,00)
 - 5 MGD Water Booster Pump Station (3,034,000)

Wastewater Projects

- Design and right-of-way acquisition for the Cold Water Creek Tributary Outfall to NC Highway 49 (\$418,000)
- Construction of Coddle Creek Tributary Outfall Weyburn Drive to Sunberry Lane (\$601,000)

Stormwater Projects

- Mall North Culvert Replacement (\$516,000)

Sewer availability has become a hot topic due to limited capacity within WSACC's Rocky River Wastewater Treatment Plant. The plant will be expanded to meet current and future wastewater needs. Until that expansion is completed, the plant's remaining sewer capacity has been allocated to its four member jurisdictions. Concord's Sewer Allocation Policy assures responsible growth while carefully allocating available sewer flow. To do this, Council has changed the sewer allocation methodology to require approval of a preliminary sewer allocation before a project may proceed.

I am not recommending a change to Electric base rates in this budget, marking the 7th year that rates have remained the same. A volatile natural gas market caused a dramatic spike in the City's purchased power costs over the last year. This unprecedented increase left Concord at an impasse: either raise base rates or change the Purchased Power Adjustment (PPA). The PPA was created in 2011 to help Concord manage purchased power cost volatilities throughout the year without having to change base rates. To help pay for the cost increase, the City made the tough decision to reset the purchase power adjustment to zero for the first time since 2016. Rate stabilization funds were also used to help alleviate additional cost increases and prevent base rate changes. Planned Electric projects in FY 2023:

- Right-of-way Acquisition for Substation S (\$1,200,000)
- Design and construction for Substation V (\$6,945,500)
- Completion of the Electric Operations Center (\$1,800,000)

Concord entered into a 20-year agreement with NTE Energy effective January 1, 2019 to purchase power. Savings from this contract allowed Electric to complete five substations, three delivery stations, and construct the Electric Operations Center without having to raise rates. In FY 2023, Electric's budget includes \$90,000 for a Cost-of-Service Analysis to ensure revenues are keeping up with the cost of service delivery. Investments in our electric system will allow us to provide reliable public power now and into the future.

Improving Transportation and Transit

Citizen surveys continue to state the need for transportation improvements across the City. This budget maintains an allocation equal to the value of 2.5¢ of the City's ad valorem tax collections for the Transportation Improvement Fund. The primary focus of these dedicated monies is to fund roadway projects and will be supplemented by dollars generated from local vehicle license fees. The proposed budget includes \$2.9 million for street resurfacing.

Staff works closely with North Carolina Department of Transportation to reduce traffic and congestion concerns. The City maintains 297.8 miles of sidewalk and 764.9 lane miles of roads. Despite continuing cost increases, we can and should improve the maintenance of these assets. In addition, there are still areas throughout the City where sidewalks are needed to enhance the connectivity and walkability. The FY 2023 budget includes funding for sidewalk extensions along Glenn Street NW and Elm Avenue.

Our current motor vehicle tax is \$30, and State Statutes dictate how the revenue generated must be used. Currently, the \$30 is broken up as follows: \$5 to Transit, \$5 for sidewalk extensions, and \$20 to supplement the cost of road resurfacing. Major projects in this proposal include:

- Funding toward the Spring Street concrete street replacement
- Land and right-of-way acquisition for the intersection improvements at Poplar Tent Road/Harris Road
- Construction of the Lincoln Street Bridge replacement

CK Rider is primarily funded with federal dollars. As the lead agency, Concord is the responsible party for federal transit funds in Cabarrus County, Rowan County, and Salisbury. Over the past two budget cycles, the City received COVID relief funds, which allowed us to pause contributions from the General Fund. The FY 2023 budget reinstates the General Fund transit contribution of approximately \$1.2 million.

The Public Transit Master Plan was completed in 2020. The Plan detailed suggestions for enhancing service, including a consolidation of the City and Cabarrus County's transit systems. In the coming months, both systems will begin the process of planning for consolidation. The study is expected to be complete early in calendar year 2023. It will review governance models, service delivery, staffing structures, financing, public education efforts, and marketing strategies. One anticipated finding is the need for the design and construction of a new operations and maintenance facility to be built with the long-range transit plan in mind.

Innovation at the Airport

Concord-Padgett Regional Airport has partially emerged from the COVID-19 crisis. Flights, parking, and fuel sales have begun to bounce back to pre-pandemic levels. This recovery allowed the Airport to increase fuel sale revenues and continue with maintenance projects. While some projects are still on hold, such as the domicile base for Allegiant Travel Company, there are exciting things coming to the airport. New remote traffic control tower technology from Kongsberg will be implemented at the airport along with installing phase one of three for fiber feedback loop construction and the expansion of the North Apron. These projects allow the Airport to remain at the front of innovation and efficiency.

Committed to Excellent Service

Bringing Solid Waste Services In-House

In FY 2020, Council instituted a nominal monthly Solid Waste fee. A small increase to this fee is proposed for FY 2023 to cover increased service costs. Solid Waste Services provides high quality garbage, recycling, and yard-waste collection to our citizens through a partnership with Waste Pro. In FY 2022, the decision was made to transition services fully in-house in two phases. This budget continues to lay the groundwork for this change, starting phase one of assuming bulky waste collection in July 2022 and transitioning to City-collected garbage and recycling in July 2023. By providing all aspects of solid waste collection, the City will reduce costs and customer complaints, deliver prompt and reliable service, and provide more responsive service recovery. As we draw closer to full-service control, the Solid Waste department is gearing up to ensure a smooth transition. Phase two includes bringing in 19 positions at the end of FY 2023 to begin garbage collection. A new equipment shed will be paid for using general capital reserves and built at the Brown Operations Center to house additional vehicles needed for garbage services.

Staff is working to enhance all aspects of solid waste services, including education. A recent service enhancement is Cartology, an informational and educational app available for download on mobile devices. Cartology provides detail on recyclable items, personalized collections schedules, and push notifications for any service changes or updates.

Providing Customer Service and Citizen Communications

In a rapidly changing world, expectations about what it means to deliver excellent Customer Service have shifted. Now more than ever, technology plays a significant role in the way the City conducts business. Our residents increasingly rely on digital platforms to receive and digest information. To keep up with this demand, Customer Care launched a virtual chat feature on the City's website, allowing citizens to inquire about City services without having to visit City Hall or call our customer service line. This feature has the potential to fundamentally change the work of our current coworkers. As the popularity of chat increases, the City will shift additional staff away from in-person service to online assistance. We continue to look for ways to increase accessibility of public meetings. AV upgrades are currently underway in Council Chambers to install the

capability to live-stream meetings, allowing residents and stakeholders to participate without requiring them to attend in-person.

As our city continues to grow and become more diverse, it is important that we continue to broaden our communication methods to reach our community where they are. To help us share our story, we are incorporating more video-forward content to highlight our employees, community events, and share important information. Creating and sharing video-based content allows us to personalize our story, reach a larger audience, and is a useful tool in helping to increase our social media following. While this is important to our communication growth and reach, we also know communication must continue to be varied and expansive. Direct mailings such as the City Circular newsletter, newspaper placements, the CityLink electronic newsletter, website, news releases, television, radio, and other outlets will continue.

Engaging Our Citizens

Giving Back: External Agency Funding

Non-profits play an important role in ensuring a high quality of life in our community and often provide a safety net for those in need during difficult times. Funding provided to these agencies through tax dollars, utility revenues, or Community Development Block Grant funds (CDBG) allows us to focus on our core mission of providing municipal services. While many of the services these agencies provide are vital, they are not considered “municipal” by statute in North Carolina. CDBG funds can be used for human services and housing, but they are limited to a certain percentage of the grant amount. All non-profits receiving funds from the City must sign an agreement and are accountable for how they spend these public monies.

To comply with new regulations provided by the state in N.C.G.S. § 14-234.3, the City updated the budget adoption process for external agencies. Grant funds comprising \$80,000 from the General Fund with \$28,000 being adopted separately for the Cabarrus Arts Council are recommended by City Council. CDBG monies totaling \$86,500, and \$40,500 from utility funds are also included with this budget.

Promoting Diversity, Equity, and Inclusion

My goal is to attract and retain the very best employees possible for a workforce that resembles the community we serve. Our ability to do this is vital to the City’s success in achieving the high level of customer service we are committed to providing for our citizens. To ensure that the City is meeting our commitment to diversity, City Council created the Concord United Committee (CUC) and appointed its first slate of 24 members in May 2021. Its members represent the various racial groups, religious backgrounds, socio-economic statuses, and geographic locations of the City.

The Committee was charged with evaluating City departments and activities for racial and other inequities. Over the past 6 months, CUC examined the City’s Affordable Housing efforts to fully understand the process and procedures Concord uses for providing affordable housing for our residents. CUC will spend the remainder of this fiscal year and the beginning of FY 2023 reviewing Transit’s practices and policies. Once this review is complete, CUC will study the City’s hiring and promotion policies while focusing on racial and gender diversity in the City’s leadership. The Committee’s diversity and representation make them an excellent group for providing insight in other aspects of the City.

Expanding Recreation and Open Spaces

The adopted Comprehensive Master Plan and Open Space Connectivity Plan continue to drive Parks & Recreation greenway expansion, park development, and connectivity to neighborhoods and schools across the City. The 1¢ dedicated to Parks & Recreation helps to accelerate site control and increase connectivity. To further enhance and expand our parks, the City will place a \$60 million general obligation bond package on the ballot this November. If passed, bond funding will accelerate projects related to the adopted master plans and address City-wide needs for additional recreation resources. The funding will go towards developing playgrounds, splashpads, a pump track, and more at ten locations across the City.

Parks & Recreation continues to focus on site control for greenway development, with a goal of having 30 miles of greenways by 2030. In FY 2021, staff acquired 70 acres of land for future development and added an additional mile of greenway. An estimated 2.8 miles of future greenway will come from this added acreage. In the coming year, staff will focus on:

- Design plans for the Academy/Gibson Village area (\$929,400), Wilson Street Park (\$90,000), David Phillips Activity Center Park Development (\$170,000), and the WW Flowe Complex (\$205,000)

- Beginning phase one of Les Myers Park improvements (\$160,000)
- Greenway design for the Hector H Henry II Greenway, Canon Crossing Phase (\$160,000) and the construction of the Clarke Creek Greenway, Cox Mill Loop (\$375,000)

We continue to maintain our current recreation investments by dedicating funds to roof, bridge, and light pole replacements throughout our current parks in this budget.

Team Concord

In the current ultracompetitive job market, we must compete not only with other governmental entities, but also the private sector for many of our positions. In the coming year, we will continue to enhance our workplace culture to ensure Concord is a place where our employees are excited about coming to work each day, find value in the work they perform, and encourage others to seek employment with Team Concord. We continue to evaluate options for remote work and flexible staff scheduling as well as compensation and benefits plans that allow employees the opportunity to select from a “menu of options” for health insurance plans and benefits.

Supporting our Staff and Departments

COVID-19 ushered in a fundamental shift in how society thinks about work. Recruiting and keeping qualified employees continues to be challenging as personnel shortages impact all aspects of the economy. According to a recent Pew Research Center study, nearly 60% of workers with telework-capable jobs are choosing to work from home. This presents a challenge for the City, as many of our jobs require extensive field work. We continue to look for ways to be more flexible while maintaining the excellent service that Team Concord is known for.

A 2% cost of living adjustment will be provided to all employees effective July 11, 2022. In addition, I am proposing performance-based merit increases to range from 1% to 3%, depending upon performance. The career development program will continue to provide staff with an opportunity to enhance their skill sets in the coming year – benefiting themselves and the City. As employees complete their career development, I am proposing they receive a 1.5% salary increase.

The City’s required contribution levels to the North Carolina Local Government Employees Retirement System will increase again in FY 2023. The contribution rate for general employees is now 12.1%, while the rate for law enforcement officers is 13.1%. By State mandate, the City contributes 5% to 401(k) accounts for sworn law enforcement officers. New for FY 2023, the City will increase its contribution for non-sworn coworkers from 3.5% to 4%. By FY 2025, the City plans to contribute 5% to 401(k) for all coworkers.

This budget includes funding for 48 additional full-time staff positions for FY 2023. The recommended positions are budgeted to start in October 2022, unless otherwise noted.

General Fund (40)

- Police: SRO for new Roberta Road Middle School (August 2022)
- Fire: Ladder 10 Positions: 9 Firefighters, 3 Engineers, 3 Lieutenants, 3 Captains (March 2023), and Training Captain
- Solid Waste: Assistant Superintendent, 2 Crew Supervisors (April 2023), 7 Senior Equipment Operators, 9 Equipment Operators (May 2023)
- Parks & Recreation: Reservation/Facility Leader

Other Funds (8)

- Aviation: Aviation Project Manager (August 2022), Operations/Communication Coordinator (January 2023), Aviation Service Worker, Custodian
- Electric: Administration Manager (August 2022)
- Water Resources: Senior Equipment Operator
- Buildings & Grounds: Administrative Assistant, Custodian (December 2022)

Reclasses & Moves

- Buildings & Grounds: Reclass of Custodial Supervisor to Custodial Services Manager and a Reclass of Custodian to Custodial Supervisor
- Customer Care/Solid Waste & Recycling: Transfer 1 Customer Service Specialist from Customer Care to Solid Waste

- Two Utility Locator positions will move from Electric to Water to allow for more specialized locates.

A total of 1,198.2 full-time equivalent positions are recommended for funding. This figure includes 1,179 full-time and 41 part-time positions.

Offering a Menu of Healthcare Options

The City is self-insured for the medical insurance available to employees and their dependents. The City offers coworkers the choice of three health insurance plans: the High Performance Network Plan, offering reduced premiums in exchange for a limited network of providers; the Basic Plan with lower monthly premiums and a higher deductible; or the HRA plan, with a lower deductible, but higher premiums. All plans are administered by Blue Cross/Blue Shield. No premium increases are recommended for employees in the upcoming fiscal year.

Health care benefits are provided for eligible retirees until they become Medicare eligible. The cost of this benefit to the City continues to increase as the number of baby boomers reaching retirement eligibility grows. The City is preparing for this cost by ensuring annual contributions are made to fund a trust for post-employment benefits where possible.

Wellness efforts are a priority, both for the benefit of our coworkers and to reduce costs. The Wellness Center provides a basic level of routine medical services and health screenings to all full-time City employees, retirees, spouses, and dependents enrolled in a City insurance plan. It is not intended to replace an individual's primary care physician, but rather to provide a convenient, no-cost access point for basic medical care. In addition, the Human Resources Department offers multiple health/wellness-oriented trainings each month for coworkers.

Coworkers continue to be offered incentives for managing their health. Employees can receive a reduction in insurance premiums if they visit their dentist for an annual cleaning appointment and/or complete a Health Risk Assessment and certify they do not use tobacco or attend a tobacco cessation program. The Health Risk Assessment includes the completion of a questionnaire and biometric measures.

Conclusion

My proposed budget is designed to address many of the goals set forth in the 2020-2023 Strategic Plan as established by the Mayor and City Council in 2019. I, along with staff, have been very deliberate in ensuring we first provide excellent existing services to our citizens while looking for ways to build upon and enhance the quality of life for our City. I feel the proposed FY 2023 annual budget does this.

As always, City staff have worked closely with me to develop this proposed budget. Concord is growing and we will continue to look towards the future as City Council updates our Strategic Plan in the coming year. Our aim is to ensure we are correctly positioned and have the resources available to handle this growth responsibly. It takes all of us working together to meet this goal, and Team Concord strives to do this each day for our citizens.

Respectfully submitted,



Lloyd Wm. Payne, Jr., ICMA-CM
City Manager

What is New or Changed?

The items below summarize City Council changes to the City Manager's Recommended Budget, budget process changes, staffing additions in the budget, and any budget document changes/additions from the prior fiscal year.

City Council Changes to the City Manager's Recommended Budget

City Council made no changes to the City Manager's Recommended Budget.

New Funds and/or Budget Units

Budget Unit 4320, Fiber Network Management, was added to the General Fund to track expenditures related to managing the City's fiber network. This work had previously been completed through a contracted service.

Planning Year Budgets

The City continues to include a second-year budget to assist departments with forecasting expenditures and assessing future demands on their revenue. New for this fiscal year, planning year budgets have been tentatively balanced across all funds.

New Position Request Process

Budget partnered with Human Resources to standardize the process for requesting new positions as part of the annual budget. The Personnel Request Process, or PReP, provides Human Resources time to better assess how new positions will fit into the existing compensation structure, allowing for more accurate personnel budgeting.

Personnel Changes

A total of 48 full-time positions were added in the FY 2022-23 budget. Beginning with FY 2023, all new positions will be funded assuming October start dates unless specifically noted otherwise.

Police: One School Resource Officer will be added with this budget to staff the new Roberta Road Middle School. The City's salary, benefit, and equipment costs for this Officer starting in August 2022 are \$148,429.

Fire: Fire will add 19 new positions. Nine Firefighters, 3 Fire Engineers, 3 Fire Lieutenants, and 3 Fire Captains will be hired in March 2023 to staff the new Ladder #10 crew. An additional Training Captain will also be added to assist with recruitment efforts and special operations training. Their salaries, gear, uniforms, and radios will be \$748,720.

Solid Waste: Solid Waste continues to gradually hire the staff needed to bring garbage and recycling collection in-house. One Assistant Superintendent, 2 Crew Supervisors 7 Senior Equipment Operators, and 9 Equipment Operators will be hired in April and May 2023. The partial year cost of salary/benefits and supplies for these positions will be \$119,724.

Parks & Recreation: One new Reservation/Facility Leader will be added to monitor and provide onsite customer service for community rooms and park shelters. This new position will be added at a first-year cost of \$52,999.

Aviation: Aviation will add four new positions in FY 2023: 1 Aviation Project Manager in August, 1 Aviation Service Worker and 1 Custodian in October; and 1 Operations/Communications Coordinator in January. These positions will assist the airport with the increasing number of projects, passengers, and aircraft. The cost of salaries, benefits, and supplies for these positions will be \$214,698.

Electric Systems: One new Administration Manager will be added to manage department procedures, personnel, contracts, and budgets. Salaries, benefits, and related equipment will be \$68,036.

Water Resources: One new Senior Equipment Operator will allow for creation of a new crew. The cost of this position with benefits is \$45,049.

Buildings & Grounds: The new Electric Operations facility will open in December 2023, creating the need for 1 additional Custodian to service the building starting mid-year. Buildings & Grounds will also add an Administrative Assistant to

replace a shared Executive Assistant who will be relocating with the opening of the Electric Operations facility. Salary, benefits, and equipment for these positions will be \$77,847.

Reclassifications/Moves: The City continues to adjust personnel to meet the evolving needs of the organization. This budget includes funding to reclassify positions in Buildings & Grounds to improve supervisory span of control. The estimated cost for these changes is budgeted at \$20,801.

Reclassifications:

Previous Position	New Position	Estimated Cost
Custodial Supervisor	Custodial Services Manager	\$5,313
Custodian	Custodial Supervisor	\$15,488

Three positions will also move between departments to better align staffing with current workload.

Moves:

Position	Previous Budget Unit	New Budget Unit
Customer Service Specialist	Customer Care	Solid Waste Services
Utility Locator (2 positions)	Electric	Water Resources

Changes to the Budget Document:

The FY 2022-23 Budget Document continues to build on the improvements made in prior years to enhance its user-friendliness. Informational pages are re-worked to include additional illustrative graphics. Redesigned departmental pages and performance measurement charts. A financial forecast has also been included in the budget document to demonstrate some of the City’s future financial considerations. For the online version of the book, Return to Index buttons have been added and page formatting was adjusted to assist the reader with navigation and readability. Other minor structure changes were made to improve the flow of the document.

Guide to the Budget Document

The budget outlines the City's plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and City Council. More specifically, the budget is a financial plan consisting of an estimate of proposed expenditures, the proposed means of financing, and the goals and objectives of the expenditures for a fiscal year (July 1 to June 30). The major components of the budget document include:

Introduction: The introduction's largest component is the City Manager's Message – an executive summary of the recommended budget from the City Manager to the Mayor and City Council. It discusses the major budget items, changes, and the City's financial condition. Other components of the introduction include a summary of the City's budget process and calendar, an organizational chart, a discussion of what is new or has changed, a brief history of the City, the City Profile, Strategic Plan highlights, and the budget ordinance.

Budget Summary: The Budget Summary section begins with an outline of the City's fund and cost center structure and the City's organizational chart. This section is then followed by discussion of major revenue assumptions and trends. After revenue assumptions are tables and charts that outline the City's revenue and expenditure plan by fund, function, and department. The Budget Summary also includes a personnel summary, background on the City's performance measurement and customer service efforts, and a listing of funded External Agencies.

General Fund (Fund 100): The General Fund accounts for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. It is the City's main operating fund. This section contains a summary of the General Fund, summaries of the General Fund's five functions (General Government, Public Safety, Public Works, Economic Development, and Recreation & Culture), and a detailed breakdown of each department.

Special Revenue Funds: Funds that are used or required to account for specific revenues that are legally restricted to expenditures for particular purposes. This section follows the layout of the General Fund. For the City of Concord, Special Revenue Funds include:

Municipal Service District Fund (Fund 201): This fund accounts for taxes levied on behalf of the downtown service district and used to fund the Downtown Development budget unit for use in the promotion and improvement of the City's downtown area.

Housing Assistance Fund – Section 8 (Fund 210): This fund is used to account for federal grants received to provide housing assistance payments for low-income families.

Addl. \$5 Vehicle Tax (Transit) (Fund 292): This fund accounts for revenues collected from the Municipal Vehicle Tax for Public Transportation, which is levied on each motor vehicle resident within the City of Concord and licensed or required to be licensed by the State of North Carolina.

Community Development Block Grant Fund (Fund 310): The CDBG fund accounts for federal grants under the Community Development Block Grant program.

Home Consortium Fund (Fund 320): This fund accounts for federal grants received to expand the supply of decent, affordable housing for low and very low-income families with emphasis on rental housing, build state and local capacity to carry out affordable housing programs, and provide for coordinated assistance to participants and the development of affordable low-income housing.

Market Rate Units (Fund 350): This fund accounts for revenues received to maintain housing stock above quality requirements to serve low-income families for whom conventional housing is unaffordable.

Revolving Housing Fund (Fund 370): This fund accounts for dedicated revenues to serve low-income families for whom conventional housing is unaffordable.

Enterprise Funds: These funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. For the City of Concord, those funds include:

Stormwater Fund (Fund 600): The Stormwater Fund accounts for monies associated with operating the City's EPA Phase II Stormwater management program. The program's purpose is to reduce erosion and run-off pollution associated with rain events.

Electric Fund (Fund 610): The Electric Fund accounts for all monies associated with operating the City's electric distribution system.

Water Fund (Fund 620): This fund accounts for all monies associated with operating the City's water treatment and distribution system.

Transit Fund (Fund 630): This fund accounts for all monies associated with operating the *Rider - Concord/Kannapolis Area Transit System* fixed-route public transit system.

Wastewater Fund (Fund 640): Wastewater Fund monies are designated for use in maintaining and construction of the City's wastewater collection system.

Golf Course Fund (Fund 650): This fund accounts for monies used in operation of the City's municipal golf course.

Aviation Fund (Fund 680): This fund accounts for monies associated with the operation of the City's regional airport.

Public Housing Fund (Fund 690): This fund is used to account for the operations of the City's public housing department.

Internal Services Fund (Fund 800): This fund accounts for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost reimbursement basis.

Debt Service / Capital Improvement Plan (CIP): The Debt Service section outlines the regulations municipalities in North Carolina must follow when issuing debt, the types of debt financing used by the City of Concord, and a summary of the City's current debt structure. The CIP section provides a brief summary of the City's capital improvement projects approved in the FY 23 budget process and those projects that are currently in-progress.

Supplemental Information: This section contains supplemental information regarding the City's Debt Management & Reserve policies, a listing of Authorized Positions, salary grades, and a glossary.

How to Read Budget Informational Charts

On the next page is a guide for how to read and interpret some of the most common charts within this document. These charts help provide guidance on what specific columns reference as well as general information regarding what specific categories mean.

Example of a Fund Summary Table

Use the call-out boxes below to learn more about the data contained in a Fund Summary Table.

General Fund Expenditures

Recently ended fiscal year budget with amendments.

Actual expenses from recently ended fiscal year budget as of a specific date.

Council adopted budget for the upcoming year.

Functional Area	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Function	2023-2024 Planning Year
General Government	15,638,886	18,543,425	18,665,547	16,616,707	11,873,347	10.0%	12,206,986
Public Safety	50,058,376	54,352,175	62,559,100	57,102,110	66,308,975	55.9%	67,393,407
Public Works	16,578,067	22,941,075	30,089,118	24,166,087	25,544,029	21.5%	23,995,142
Economic Development	4,899,215	4,918,999	4,858,615	3,908,483	4,203,554	3.5%	4,433,479
Cultural & Recreational	6,584,512	7,806,047	10,743,297	8,707,210	10,670,119	9.0%	15,494,501
Total Expenditures	\$ 93,759,056	\$ 108,561,720	\$ 126,915,677	\$ 110,500,596	\$ 118,600,024	100.0%	\$ 123,523,515

* as amended
**as of June 30, 2022

Function within General Fund. Each function has multiple departments.

Prior year actual data from audit.

Percent of how much each group represents out of the total.

Planned expenditures for the fiscal year after next. These are not adopted by Council.

Example of Budget by Category Table

Use the call-out boxes below to learn more about the data contained in a Budget by Category Table.

Includes salaries, FICA costs, employee insurance, 401k, retirement costs, career development & workers comp.

Includes all items not associated with personnel, capital items, transfers, or debt service. Operations can include things like utilities, dues, phone, supplies, etc.

Includes capital items such as land, vehicles, equipment, etc.

Budget by Category

Budget Unit #: 6120	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	1,743,321	1,701,588	2,405,859	1,899,827	2,761,885	2,830,364
Operations	2,101,815	1,689,139	3,945,464	2,736,692	3,460,060	3,166,246
Capital Outlay	269,720	82,456	-	-	20,000	110,000
Debt Service	184,600	175,760	-	-	-	3,400,000
Cost Allocations	2,167,993	2,701,028	2,764,904	2,534,495	2,803,036	2,994,907
Transfers	-	1,351,664	1,414,018	1,414,018	1,442,298	2,791,144
Total Expenditures	\$ 6,467,448	\$ 7,701,636	\$ 10,530,245	\$ 8,585,032	\$ 10,487,279	\$ 15,292,661

* as amended
**as of June 30, 2022

Includes annual debt service payments for capital items.

Includes funds being moved out of a budget unit to cover capital improvement projects, payments to other funds, etc.

Includes costs for internal services like Data Services, Customer Care, Buildings & Grounds, Engineering and more that are allocated out to departments.

Budget Process

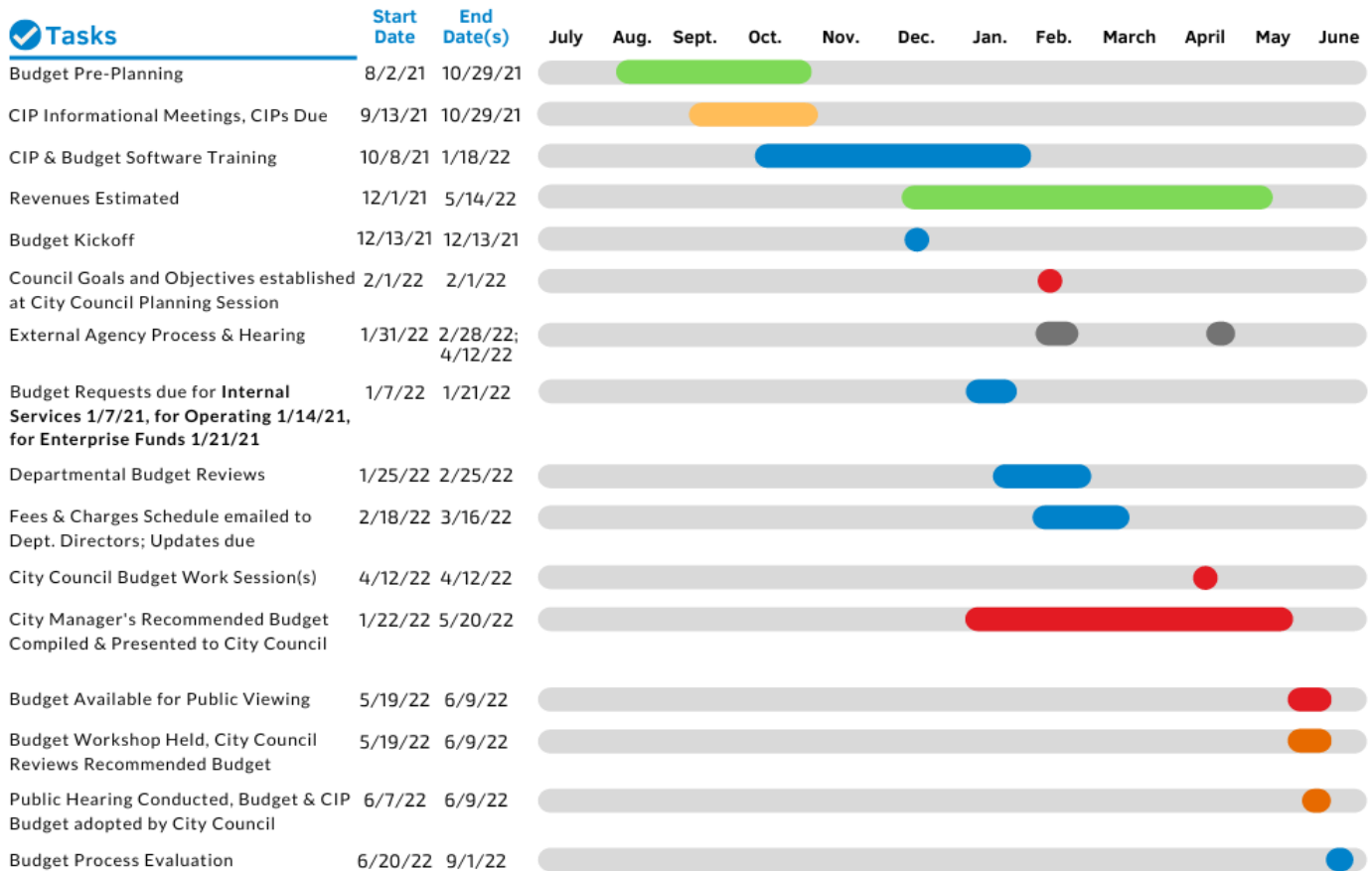
The annual budget document outlines policy direction and serves citizens by providing an understanding of the City's operating fiscal programs. It reflects the City's commitment to maintaining necessary services, improving the quality of service, and keeping the impact of taxes to citizens at a minimum.

The City operates under an annual budget ordinance adopted by the City Council in accordance with the provisions of N.C.G.S. 159 – known as the Local Government Budget and Fiscal Control Act. The City Manager is required to submit a balanced budget by June 1, and the Council must adopt the budget by July 1. The fiscal year encompasses the period between July 1 and June 30.

Procedures: The City's budget process begins in the fall, at which time CIP instructions are explained and distributed to departments. All departments receive their operating budget forms and instructions in December. Department Directors are responsible for estimating departmental expenditures. The Finance Director in conjunction with appropriate Department Directors determines revenues. 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 to achieve departmental goals and objectives. Departmental requests are submitted to Budget Staff, then organized and analyzed.

The budget reflects the service priorities of the Governing Body and Citizens of Concord. The service needs of the community are determined by public hearings and feedback through the Mayor and City Council. The City Manager and Budget Staff then conduct a comprehensive review of service needs versus departmental budget requests. After final service priorities are established and decided upon, a balanced funding plan is formulated. Through careful assessment of funding requirements and financing methods, a proposed budget document is organized into final format and submitted to the Mayor and City Council for their consideration and adoption.

FY 2022-23 Operating/CIP Budget & Performance Plan Development Calendar



Legend: ● City Mgt, Budget Staff, Department Staff ● External Agencies, Budget Staff, City Council ● City Council
 ● Budget Staff and CIP Users ● City Council, City Management, Dept. Directors, Budget Staff ● Finance & Budget Staff

The Mayor and City Council review the recommended budget, including departmental performance objectives, thoroughly with the City Manager and Budget Staff during special work sessions. A copy of the proposed budget with recommended changes is filed with the City Clerk for public inspection. A public hearing is scheduled prior to the formal adoption of the budget. Adoption of the budget by the City Council establishes the legal authority to incur expenditures in the ensuing fiscal year. All annual appropriations lapse at fiscal year-end.

Budget Communication: Information regarding the Annual Budget is published to the City’s website and social media channels. Each year, budget staff produces a short video describing the contents of the budget. It can be found at www.concordnc.gov/budget or on the [City’s YouTube channel](#).

Budget Transfers & Amendments: Even though the budget begins July 1, changes to revenues and expenditures can occur throughout the fiscal year. Under a budget transfer, monies are transferred within the departmental budget, from one line-item revenue or expenditure to another line-item. This process requires the approval of the City Manager (or his/her designee if sum is under \$10,000). The City Manager may authorize any amount of money to be shifted within a budget unit. The City Manager is also authorized to effect interdepartmental transfers within the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced.

A budget amendment usually involves larger sums of money and results in a significant change to the department’s overall revenue and/or expenditure level. Budget amendments require City Council approval. Budget transfers and amendments must adhere to balanced budget requirements and impose no additional tax levy liability on citizens. Below is a chart that walks through the different levels of control in changing the budget throughout the year.

Type of Budget Change	Who has legal level of control?
Departmental allocation changes for various expenditures less than \$10,000. May include changes between line-items within a departmental budget.	Approval from the City Manager or approved designee.
Departmental allocation changes for various expenditures above \$10,000. May include changes between line-items within a departmental budget.	Approval from the City Manager.
Interdepartmental transfers within the same fund (moving monies from one department to another) less than 10% of appropriated monies from the transferring department.	Approval from the City Manager.
Interdepartmental transfers within the same fund above 10% of appropriated monies from the transferring department.	Approval from City Council.
Contingency Funds Transfer	The City Manager can appropriate and/or transfer up to \$50,000 in contingency funds. The transfer must be recorded by a budget amendment at the next regularly scheduled City Council meeting.
All Other Transfers	Approval from City Council.

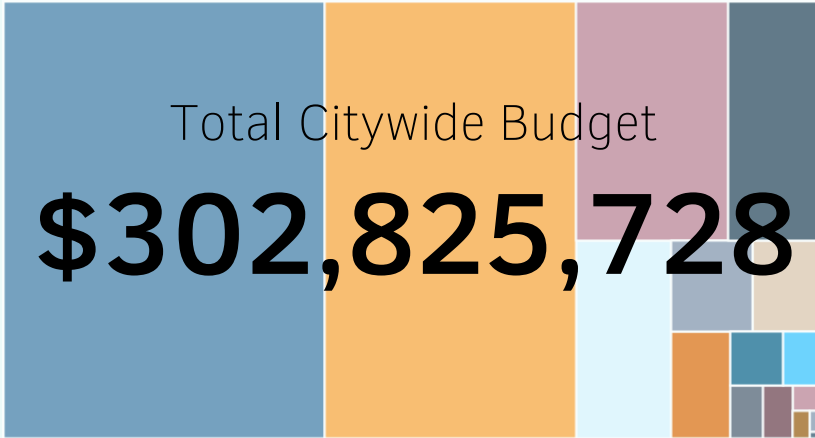
Encumbrances: All monies at fiscal year-end lapse and spending authority ceases unless specific services or goods are encumbered. Encumbrances are a financial commitment or earmark for services, contracts, or goods that have not been delivered by the end of the fiscal year. Encumbered monies are carried over into the new fiscal year’s budget. Outstanding encumbrances at fiscal year-end do not constitute expenditures or liabilities.

Basis of Budgeting and Accounting: In accordance with the North Carolina Budget and Fiscal Control Act, the budget is developed and adopted under the modified accrual basis of accounting. Under this format, revenues are recognized when measurable and available and obligations of the City are budgeted as expenditures. During the fiscal year, budgets are monitored and accounted for using the modified accrual basis. At fiscal year-end, the City’s Annual Comprehensive Financial Report (ACFR) is prepared using Generally Accepted Accounting Principles, or GAAP.






All governmental funds are reported using the modified accrual basis of accounting. Although the ACFR reports all proprietary funds using the full accrual basis of accounting, whereby revenues are recognized when earned and expenses recognized in the period incurred, for simplicity, the budget document reports all proprietary funds’ prior year actuals using the modified accrual method.

Budget in Brief: FY 2023

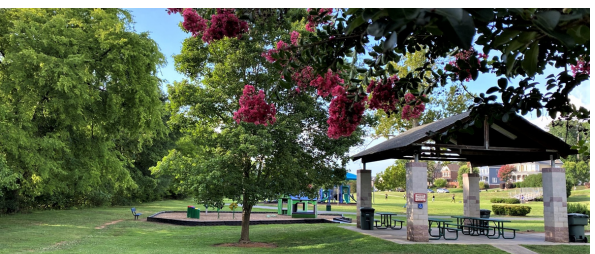
Budget Fast Facts



To learn more, visit: concordnc.gov/budget

-  Property tax rate is 48¢ per \$100 of valuation - the same since 2013!
-  No residential or commercial rate increases for Electric, Water, Storm water, or Sewer.
-  40¢ monthly increase to the Solid Waste fee due to more expensive service costs.
-  48 new positions - citywide total of 1,179 full-time & 41 part-time positions.
-  \$6.49M in dedicated funding for Council's Strategic Priorities: Transportation, Affordable Housing, and Parks & Recreation.

"The proposed budget not only maintains the excellent service for Team Concord that sets our City apart, but it also builds upon our strengths, tackles existing challenges, and in doing so seeks to enhance the quality of our daily lives."
- Lloyd Payne, Concord City Manager



Prepare park projects for GO Bond vote this fall by starting park and greenway design work.



Invest in our City's substations, waterlines, culverts, streets, and water treatment plants to maintain our current infrastructure.



Provide better customer serve by transitioning Solid Waste Services in-house, starting with bulky waste collection in July.



Keep people safe by adding a new ladder crew at Fire Station 10 & providing a SRO for the new middle school on Roberta Road.



Use the QR Code on the right for more detailed information!

City Profile

As of June 30, 2022 unless otherwise noted

Demographics

Population: 107,697

Population by Race

- White: 54.4% Black: 22.4% Hispanic: 13.9%
- Asian, AIAN, NHPI, Other, 2 or more Races: 9.3%

Age

- (Birth-17): 25.7%
- (18+): 74.3%
- (65+): 12.1%
- Median Age: 37.7

Median Household Income: \$70,973

Number of Households

- 2000: 22,485
- 2010: 32,130
- 2020: 33,059

Homeownership Rate: 69.6%

Poverty Rate: 10%

Educational Attainment:

- High School or Equivalent: 22.3%
- Some College: 19.7%
- Associate's Degree: 8.8%
- Bachelor's Degree: 23.8%
- Graduate or Professional Degree: 14.5%

Average Commute Time: 28.6 minutes

Information from the U.S. Census, 2020 ACS Survey

City Facts

City Land Area: 63.627 square miles

Date of Incorporation: 1796

Education

Public Schools in City Limits: 20

Exceptional Children's Preschool: 1

Higher Education

- Rowan-Cabarrus Community College
- Cabarrus College of Health Sciences

Housing

Median Home Sales Price: \$305,000

Fair Market Rent (FMR) of 1BR Apartment: \$870

FMR of 2BR Apartment: \$995

FMR of 3BR Apartment: \$1,310

Public Housing Units: 174

Housing Choice Voucher Units: 541

VASH & Homeless Vouchers: 37

Labor Market (May 2022)

Civilian Labor Force: 51,368

Employed Residents: 49,611

Unemployed Residents: 1,757

Unemployment Rate: 3.4%

Tax Rates

Property Tax Rate per \$100 Valuation: 48¢

Cabarrus Co. Property Tax Rate per \$100: 74¢

Sales Tax: 7.0%

City Bond Ratings

Fitch IBCA: AAA/AA **Standard and Poor's:** AAA/A+

Moody's: Aa1/Aa2

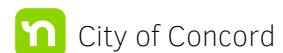
Want to learn more about Concord?

For more information, visit:

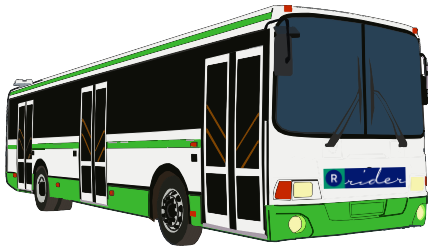
Website: concordnc.gov

Strategic Plan: concordnc.gov/strategicplan

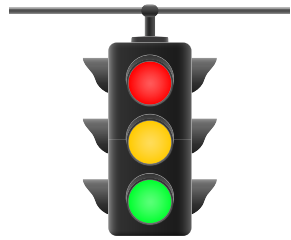
Community Resource Guide: concordnc.gov/Services/Getting-Involved/Community-Resource-Guide



City Residents... can get where they want to go...



Rider Transit from Concord to Kannapolis



Maintain 167 street intersections

Concord-Padgett Regional Airport



764.9 Street Lane Miles



297.8 Miles of Sidewalks

are kept safe...



4.63 minute response time for High Priority Calls

1,004 Calls Dispatched*



ISO 1 Class Rating - the best possible!



are able to enjoy outdoor activities...

8 Parks and 13 Playgrounds

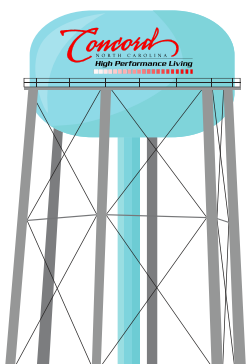


122 Program Offerings and 6 Sports Available



17 Miles of Greenways & Trails

and can help keep our City clean!

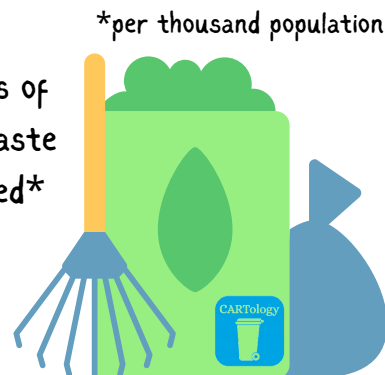


9.5 million gallons of water treated daily at our Water Treatment Plants

82 tons of Recyclables Collected*



53 tons of Yard Waste Collected*



*per thousand population

History of Concord

Concord's history dates back more than 200 years. In the late 1700's, the German and Scotch-Irish settlements in the area disagreed over exactly where the County seat of the newly formed County of Cabarrus should be located. Eventually, a compromise was reached, and the new city was founded in 1796 on a 26-acre site purchased by John Means and Leonard Barbrick for \$62.30. To reflect the spirit in which the issue was settled, the city was named Concord, meaning "harmony," and the main thoroughfare through downtown was labeled "Union Street".

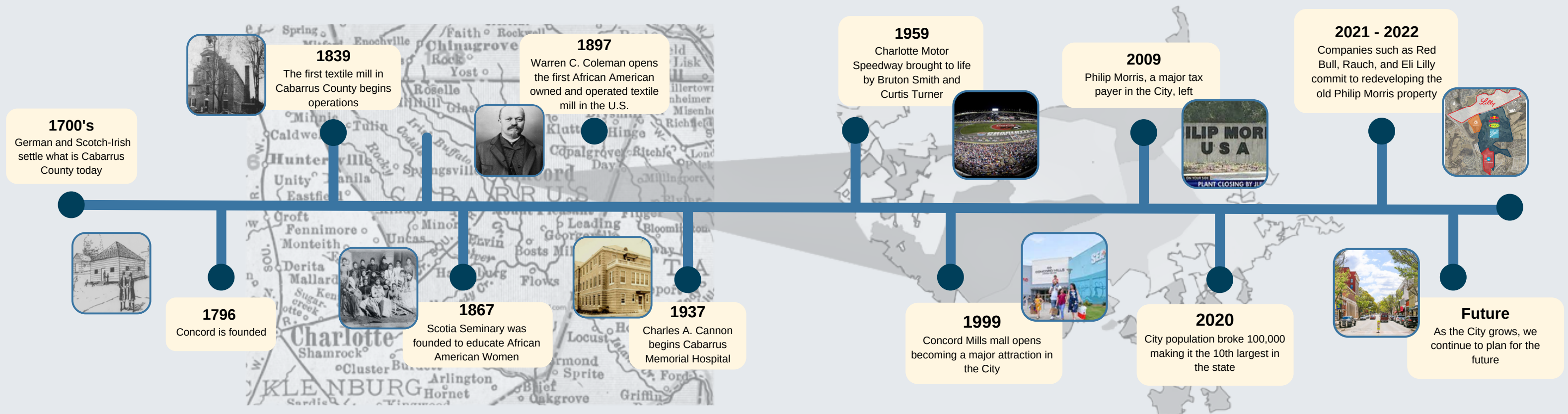
Concord emerged as a major textile center for the county in the late 1800's when John Odell, James Cannon, and Warren Coleman established mills. Although much of the City's heritage centers on the textile industry, recent decades have witnessed an entrepreneurial spirit that has flourished the current economy with diversity and vitality. Home to Charlotte Motor Speedway, major industries now include automotive racing, coffee, healthcare, manufacturing, educational institutions, retail sales, and food distribution.

In addition to increased economic diversity, significant population growth (27,347 in 1990, 55,977 in 2000, 79,066 in 2010, and 107,697 in 2022) has fueled Concord's economic vitality and influence as a key economic component of the Southeastern U.S.

Concord continues looking toward the future with plans visioning far ahead to the year 2050. The ideals of sustainability guide these plans, as the growth of residential, commercial, and industrial areas drive the need for improved infrastructural, recreational, and public safety systems.

Citizens enjoy a multitude of options for dining, shopping, and entertainment and have easy access to travel options if a trip is required. Concord is located conveniently along the I-85 corridor just minutes from Charlotte. I-85 provides access to I-485, allowing connectivity to the I-77 corridor as well. U.S. routes 29 and 601, along with NC routes 49 and 73 serve drivers in, around, and out of town. The City is home to Concord-Padgett Regional Airport and within a half-hour drive to Charlotte-Douglas International Airport.

When you look at Concord today, the wonderful mixture of progress, heritage, and the perfect blend of business, industry, and residential life, you can see that Concord still embodies the meaning of its name - "harmony."



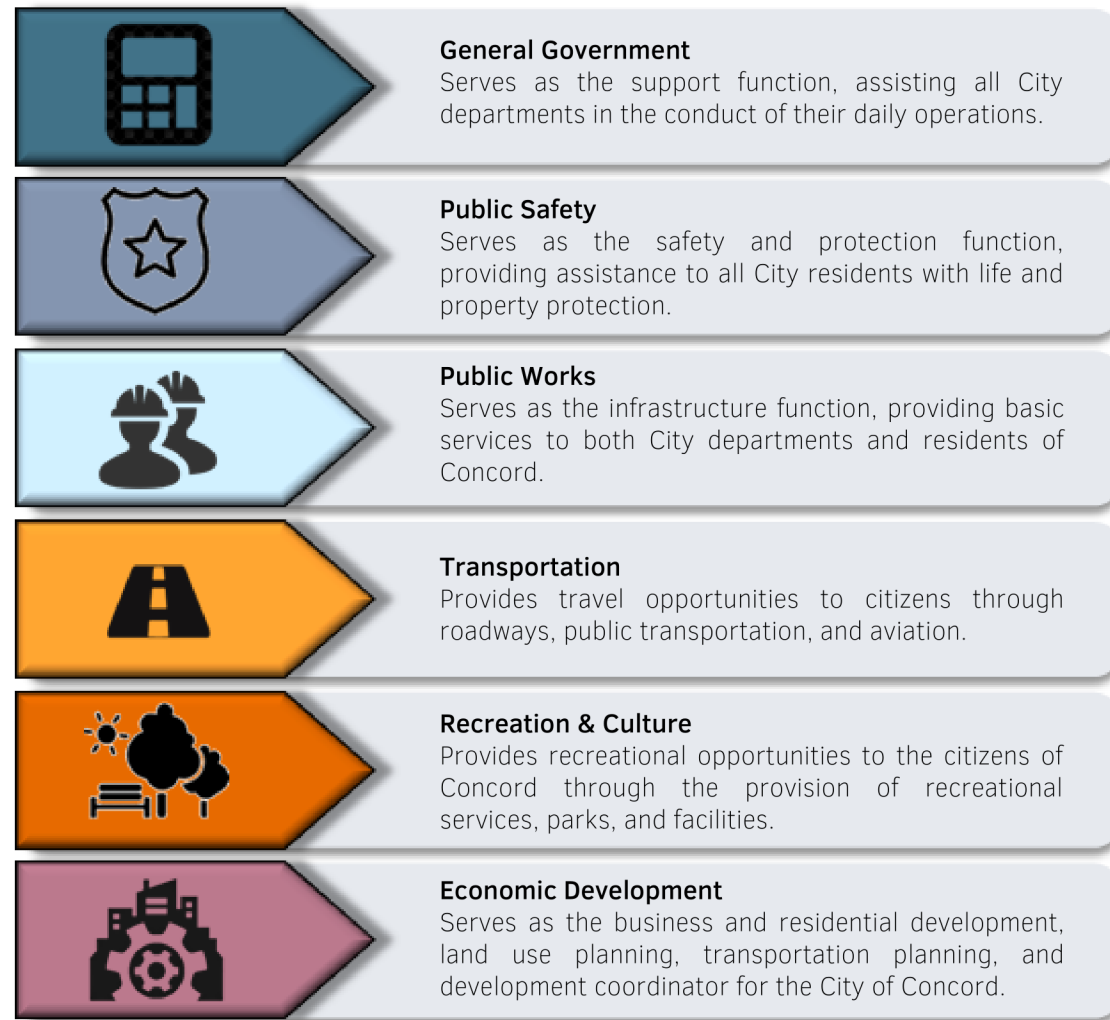
Strategic Plan 2020-2023

The Strategic Plan was adopted by City Council on April 11, 2019. The plan was drafted by the City Manager, presented at the Annual City Council Planning Session on January 31, 2019, and revised based on City Council's feedback. The plan outlines the goals and objectives for Fiscal Years 2020-2023 and serves as a guide for budget development.

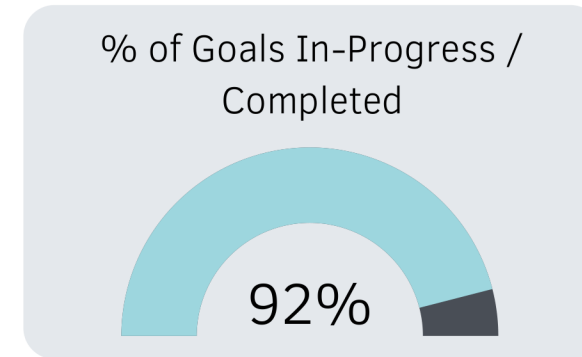
The Strategic Plan is a planning tool that prioritizes the goals and objectives of the City Council. This plan guides the City and its departments in funding decisions for each year. Some of the goals and objectives are harder to track than others. Departmental performance measures allow the City to quantify the accomplishments being made. These could be employee retention numbers or the response times of emergency responders (Police and Fire).

The Strategic Plan is broken into six distinct functional areas:

General Government, Public Safety, Public Works, Transportation, Recreation & Culture, and Economic Development.



Budget Highlights



General Government

FY 22 accomplishments: 7 Job reclasses to match compensation with increasing workloads. Neighborhood Matching Grant and Liaison Awards (\$38K). Video Production Services. Community partnerships with the Concord United Committee and the Barber Scotia Task Force. Competitive compensation and benefits plan.

FY 23: Continue to fund: competitive compensation and benefits plan, the Customer Service Advancement Team, Neighborhood programs, and services that promote relationship building & good financial stewardship.

Public Safety

FY 22 accomplishments: 11 new public safety personnel to properly staff for community needs. Purchase of Ladder 10 with the personnel anticipated in the FY 23 budget. To address Public Safety facility needs, \$90K was appropriated to replace carpeting in Police Headquarters.

FY 23: 18 new fire personnel to staff Ladder 10. 1 SRO to staff the new Roberta Road Middle School. Work collaboratively with Kannapolis and Cabarrus County on a joint funding study to identify collective needs of public safety agencies in the County.

Public Works

FY 22 accomplishments: Purchase fusion splicer kit for Radio Shop to use on fiber splicing projects. Increased the solid waste fee to \$2.91. \$4,000 budgeted for educational programming (recycling, reduction, reuse). Continued to use CARTology to educate customers on proper recycling techniques and procedures. 4 new Solid Waste personnel started May 2021 to begin transition to in-house service provision.

FY 23: Continue to fund educational programs across departments. Increase the solid waste fee to \$3.31. Fund 9 CIP projects related to the Water, Sewer and Stormwater Master plans, including issuing a revenue bond to fund Water Projects. Bring the Fiber Network Manager fully in-house to reduce cost and strengthen infrastructure.

Transportation

FY 22 accomplishments: Allocation of 2.5¢ of the Ad Valorem tax rate to the transportation fund for projects (\$3,547,130).

FY 23: Continue to dedicate 2.5¢ of the Ad Valorem tax rate to the transportation fund for projects (\$3,605,745).

Recreation & Culture

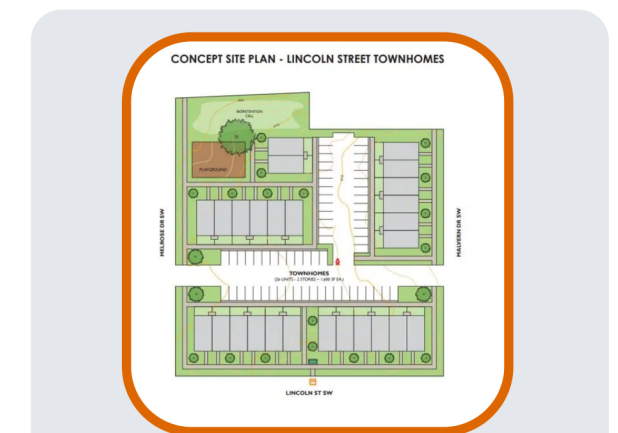
FY 22 accomplishments: Allocated 1¢ of the Ad Valorem tax rate for Park land/ROW needs (\$1,418,852). Funding for Public Art (\$60,000). Memorial tree dedication program.

FY 23: Continue to dedicate 1¢ of the Ad Valorem tax rate for Park land/ROW needs (\$1,442,298) with the continued emphasis on land acquisition for greenways. Continue Memorial tree program & Arbor day partnership. Plan for a \$60M GO bond for park development and renovations across the City.

Economic Development

FY 22 accomplishments: Added Barber Scotia location to the Downtown Master Plan (\$15,000). Allocated 1¢ of the Ad Valorem tax rate for Affordable Housing (\$1,418,852). Continue to provide incentive grants to businesses within City limits. Redevelop 66 Union St. S to create a nonprofit center where NGOs can work and collaborate.

FY 23: Continue to dedicate 1¢ of the Ad Valorem tax rate for Affordable Housing needs (\$1,442,298). Fund the Bruton Smith, Concord Mills Small Area Plan (\$150,000). Work with WeBuild Concord to create more affordable housing options. Downtown StreetScape will be underway as well as the redevelopment of other downtown infrastructure.



WeBuild Concord plans to create \$11M worth of Affordable Housing. Phase 1 of that effort is the Lincoln Street Townhomes project.

INVESTING TODAY IN YOUR FUTURE

CITY OF CONCORD STRATEGIC PLAN 2020 – 2023



MISSION

The City of Concord partners with our community to deliver excellent service, and plans for the future while preserving, protecting, and enhancing the quality of life.

CORE VALUES

As representatives of the City of Concord, we pledge to promote a **Culture of Excellence**, provide and expect **Accountability**, openly **Communicate**, protect our **Environment**, focus on **Safety**, and enhance public **Trust**.

PRINCIPLES OF EXCELLENT SERVICE

Concern for the Individual
Professional Service
Timeliness

Customer Focus
Effective Communications
Teamwork

Fair and Equitable Service
Taking Ownership
Great Service Recovery





GOALS & OBJECTIVES

GENERAL GOVERNMENT

Continue to adhere to approved financial management policies that maintain the City's financial strength and integrity including continuation of conservative revenue estimates that reflect economic conditions and the aggressive pursuit of revenues collections.

Continue to enhance partnership among management, directors, and Customer Service Advancement Team to serve our employees and citizens, apply best practices to enhance satisfaction levels, and focus on continuous improvement.

Implement recommendations from employee survey to ensure employee voice is a priority throughout our organization.

Invest in coworker compensation and benefits to ensure the recruitment and retention of talent to deliver community services.

Support the recognized neighborhood program and seek opportunities to enhance the quality of relationships, strengthen communications, and build capacity of neighborhood leaders.

Explore additional resources to provide enhanced communications and outreach in the form of more original content and improved social media engagement.

Redesign City website to make it more user and mobile friendly.

Continue to establish and cultivate relationships at the local, State, and Federal levels to facilitate collaborative projects for Concord.

MISSION

The City of Concord partners with our community to deliver excellent service, and plans for the future while preserving, protecting, and enhancing the quality of life.

CORE VALUES

As representatives of the City of Concord, we pledge to promote a **Culture of Excellence**, provide and expect **Accountability**, openly **Communicate**, protect our **Environment**, focus on **Safety**, and enhance public **Trust**.



PUBLIC WORKS

Fund recommendations to fully implement Water, Sewer, and Storm Water master plans.

Continue emphasis on improving community appearance through regular street sweeping, litter pick-up and removal of signs that violate City ordinance. Focus on litter through enforcement, communication, and City-led roadside activities.

Continue to pursue strategies to promote water conservation, water re-use, and investigate alternatives to reducing individual water use.

Examine ways to better educate the public on importance of recycling.

Explore options for implementing a solid waste fee.

Strengthen the City's fiber infrastructure and ensure all City facilities have fiber capability.

Secure property for Electric Delivery #4 and budget for construction.



PUBLIC SAFETY

Support the projected Public Safety facility, equipment, and personnel needs to meet service demands.

Secure property for Fire Station #12 and budget for construction.

Actively look for property to construct a Fire/Police training facility.

Complete the Weddington Road communication tower relocation.

RECREATION AND CULTURE

Consider enhancing the City's support of public art installations with process and funding models recommended by the Public Art Advisory Committee.

Continue to explore options to acquire property in the northwest area of Concord for the development of passive and active recreation.

Address the deteriorating health of downtown street trees, and communicate with stakeholders and the community in general about how street trees and lighting relate to the Downtown Master Plan's streetscape and beautification goals.

Work with internal City departments to identify projects that offer opportunities for greenway, park, and connectivity development.

Actively look for opportunities to open space/greenspace in Downtown Concord.

Work with Planning Department with a goal of having ordinances in place by 2020 to require dedication and potential construction of greenways and connectivity. Supporting language exists in the Parks and Recreation section of the draft 2030 Land Use Plan.

Pursue funding for acquisition and construction consistent with the Parks & Recreation Open Space Connectivity Analysis and Comprehensive Master Plan.

Support the connectivity of City parks, neighborhoods, and community centers through the enhancement of greenways, sidewalks, and multi-use paths.



ECONOMIC DEVELOPMENT

Implement the 2030 Land Use Plan, including prioritization of follow-up corridor and area plans.

Continue strategic implementation of the Downtown Master Plan, according to the plan's existing implementation matrix.

Evaluate ways to enhance the City's role in maintaining and building affordable housing, including exploring the pros and cons of investing in a General Fund allocation, creation of an affordable housing non-profit entity, and/or establishing formal designation as a Housing Authority.

Continue to regulate the design criteria for commercial development in accordance with the Concord Development Ordinance (CDO), with emphasis on low impact development.

Continue to work closely with economic development partners in Cabarrus County to present a complete coordinated recruitment and retention effort.

Work with public and private partners to redevelop and revitalize abandoned and blighted properties.



TRANSPORTATION

Continue, at a minimum, appropriating existing revenue amounts using 2-cents of the Ad Valorem tax and \$5.00 of the Vehicle tax for the Transportation Fund.

Continue efforts to secure funding for Congestion Mitigation Air Quality (CMAQ), Federal Transportation, Community, and System Preservation Program (TCSP), Economic Enhancement, Highway Safety Improvement (HSIP), and small construction projects from the federal government and/or the NCDOT, and continue to coordinate associated local activities with NCDOT Division 10.

Continue to routinely monitor projects and consider participation in additional projects to assure Transportation Fund revenues are being used to fund highest priorities and funds are available for local matches to leverage additional projects with a focus on City infrastructure.

Develop a viability analysis process to support privately and/or publicly-owned corporate/general aviation hangars at Concord Regional Airport.

Work with CATS, Cabarrus County, and the City of Kannapolis on the extension of the light rail into Concord/Cabarrus County.

Work with Cabarrus County and the City of Kannapolis to implement recommendations from the Public Transit Master Plan.

CONCORD CITY COUNCIL

Samuel Leder District 1
W. Brian King District 2
Ella Mae Small District 3
Mayor William C. "Bill" Dusch
JC McKenzie District 4
Terry Crawford District 5
Jennifer Parsley District 6
John Sweat, Jr. - District 7

Core Values

CULTURE OF EXCELLENCE

We respect members of the public and each other and treat all with courtesy and dignity. We rely on teamwork to provide a seamless experience for all customers. We uphold high ethical standards in our personal, professional, and organizational conduct. We continuously improve by promoting innovation and flexibility to best meet the needs of customers with available resources.

ACCOUNTABILITY

We accept responsibility for our personal and organizational decisions and actions while delivering cost-effective and efficient services that are done right the first time.

COMMUNICATION

We openly communicate with the public and each other by sharing information and soliciting feedback to achieve our goals.

ENVIRONMENT

We are concerned about our natural, historic, economic, and aesthetic resources and work to preserve and enhance them for future generations.

SAFETY

We use education, prevention, and enforcement methods to protect life and property in the community and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop, and play.

TRUST

We realize the perception of our organization is dependent upon the public's confidence in our commitment to our core values and to meeting the goals set collectively by the Mayor and City Council.

2022 - 2023 BUDGET ORDINANCE

BE IT ORDAINED by the City Council of the City of Concord, North Carolina, meeting in open session this 9th day of June 2022 that the following fund revenues and departmental expenditures, together with certain restrictions and authorizations are adopted.

SECTION I. GENERAL FUND:

Revenues totaling \$118,600,024 are hereby approved from the following sources:

Ad Valorem Taxes	\$	72,702,504
Sales Taxes		23,241,601
Unrestricted Intergovernmental Revenue		6,047,257
Restricted Intergovernmental Revenue		5,142,664
Licenses, Permits and Fees		2,232,500
Sales & Services Revenue		1,335,341
Other Revenues		3,617,457
Investment Earnings		0
Transfer from Capital Reserves		4,280,700
TOTAL	\$	118,600,024

A total of \$118,600,024 is hereby authorized to be expended from the departmental accounts of the General Fund as follows:

Governing Body	\$	297,009
Public Services – Admin.		159,828
City Manager's Office		1,090,915
Human Resources		1,413,640
Wellness Center		338,536
Finance		907,291
Tax		443,501
Legal		527,658
Non-Departmental		6,694,969
Police		27,791,577
Code Enforcement		1,169,015
Communications		2,322,334
Fiber Network Management		281,995
Radio Shop		470,931
Fire		32,167,255
Fire – Prevention		1,095,403
Fire – Training		816,838
Emergency Management		193,627
Streets & Traffic		9,791,257
Powell Bill		1,862,543
Traffic Signal Division		1,712,484
Traffic Services		706,880
Solid Waste & Recycling		10,661,662
Cemeteries		809,203
Fleet Services (costs are direct billed)		0
Planning & Neighborhood Development		3,056,159
Transportation Planning		428,438
Economic Development		718,957
Parks & Recreation		10,487,279
Parks & Recreation - Aquatics		182,840
TOTAL	\$	118,600,024

SECTION II. SPECIAL REVENUE FUNDS:

Revenues totaling \$9,446,614 are hereby approved comprising Municipal Service District Tax Revenues, Housing Assistance Voucher Program, \$5 Vehicle Tax-Transit Fund, Community Development Block Grant Fund, H.O.M.E. Consortium Fund, Market Rate Units Fund, and Affordable Housing Revolving Fund.

A total of \$9,446,614 is hereby authorized to be expended from Special Revenue Funds as follows:

Municipal Service District Fund	\$	243,304
Housing Assistance Voucher Program Fund		5,312,887
\$5 Vehicle Tax – Transit Fund		400,000
Community Development Block Grant Fund		650,000
H.O.M.E. Consortium Fund		1,331,006
Market Rate Units Fund		67,119
Affordable Housing Revolving Fund		1,442,298
TOTAL	\$	9,446,614

SECTION III. STORMWATER FUND:

Revenues are hereby approved comprised of \$5,503,035 in operating revenue, \$6,000 in non-operating revenues, and \$0 in retained earnings appropriated. A total of \$5,509,035 is hereby authorized to be expended from the Stormwater Fund as follows:

Stormwater Operations & Maintenance	\$	5,509,035
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SECTION IV. ELECTRIC FUND:

Revenues are hereby approved comprised of \$88,624,114 in operating revenues, \$70,000 in non-operating revenues, and \$4,423,727 in retained earnings appropriated. A total of \$93,117,841 is hereby authorized to be expended from the Electric Fund as follows:

Electric Administration	\$	7,010,128
Purchased Power		59,385,350
Maintenance - Power Lines		10,153,368
Tree Trimming		1,310,483
Electric Construction		13,836,113
Electric Engineering		1,187,394
Utility Locate Services		235,005
TOTAL	\$	93,117,841

SECTION V. WATER FUND:

Revenues are hereby approved comprised of \$27,682,415 in operating revenue, non-operating revenue of \$60,000, and \$2,955,923 in retained earnings appropriated. A total of \$30,698,338 is hereby authorized to be expended from the Water Fund as follows:

Hillgrove Water Plant	\$	3,955,339
Coddle Creek Water Plant		9,853,891
Waterlines - Operation & Maintenance		16,889,108
TOTAL	\$	30,698,338

SECTION VI. TRANSIT FUND:

Revenues are hereby approved comprised of \$244,208 in operating revenues, restricted intergovernmental revenue of \$4,370,317, transfer from the General Fund of \$1,254,271 and transfer of \$400,000 from the \$5 Vehicle Tax – Transit Fund. A total of \$6,268,796 is hereby authorized to be expended from the Transit Fund as follows:

Transit Farebox/Local Expense	\$	1,947,843
Transit Grant Expense		4,320,953
TOTAL	\$	6,268,796

SECTION VII. WASTEWATER FUND:

Revenues are hereby approved comprised of operating revenues of \$19,054,092, non-operating revenues of \$2,000, and \$0 in retained earnings appropriated. A total of \$19,056,092 is hereby authorized to be expended from the Wastewater Fund as follows:

Wastewater Operations & Maintenance	\$	19,056,092
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SECTION VIII. GOLF COURSE FUND:

Revenues are hereby approved comprised of \$2,358,347 in operating revenues and \$7,650 in other revenues. A total of \$2,365,997 is hereby authorized to be expended from the Golf Course Fund as follows:

Golf Course Operating	\$	2,365,997
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SECTION IX. AVIATION FUND:

Revenues are hereby approved comprised of \$13,740,130 in operating revenue, \$61,000 in non-operating revenue, \$0 in restricted intergovernmental revenues, \$115,000 in licenses/permits/fees, and transfers of \$2,019,932. A total of \$15,936,062 is hereby authorized to be expended from the Aviation Fund as follows:

Aviation Operating	\$	15,936,062
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SECTION X. PUBLIC HOUSING FUND:

Revenues are hereby approved comprised of \$445,000 in operating revenues, \$70,000 in other revenue, a Transfer from Market Rate Fund of \$3,351, a Transfer from the General Fund of \$436,658, and HUD contributions of \$871,920. A total of \$1,826,929 is hereby authorized to be expended from the Public Housing Fund as follows:

Public Housing Operations	\$	1,826,929
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SECTION XI. DEBT SERVICE (FIRST CONCORD):

Revenues are hereby approved comprised of transfers from operating funds in the amount of \$2,329,031. A total of \$2,329,031 is hereby authorized to be expended from First Concord for debt service payments as follows:

2014 LOBS	\$	2,329,031
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SECTION XII. ENCUMBRANCES AS OF JUNE 30, 2021:

Funds appropriated in the 2021-2022 budget and encumbered at June 30, 2022, shall be authorized as part of the 2022-2023 budget appropriation by adoption of this budget ordinance.

SECTION XIII. EMPLOYEE COMPENSATION:

In accordance with the provisions of the current Personnel Policy for the City of Concord, a 4.0% contribution to a 401K program is included for all employees except law enforcement. Law enforcement is funded at 5%, as required. Monies have been set aside in each fund for a 2.0% market adjustment to all employees effective July 11, 2022, as well as merit increase opportunities for co-workers. An overall average merit increase of 2% of salaries is authorized in each fund for FY 23. The range for merit increases will be from 1 to 3%, depending on performance.

SECTION XIV. TAX RATE ESTABLISHED:

An Ad Valorem Tax rate of \$0.48 per \$100 property valuation is hereby established as the official tax rate for the City of Concord for the fiscal year 2022-2023. The adopted tax rate is based on an estimated valuation of \$15,259,110,068 (including motor vehicles) and an estimated 98.4% collection rate.

Municipal Service District Tax of \$0.23 per \$100 property valuation (other than personal property of public service corporations) is hereby established for revitalization and other services permitted under N.C. General Statute 160A-536 in the Downtown Municipal Service District created July 1, 1989. The adopted MSD rate reflects an estimated valuation of \$57,965,040 with an estimated 98.4% percent collection rate.

Allocation of the 2022-2023 tax rates will be as follows:

GENERAL FUND	\$	0.4800
MUNICIPAL SERVICE DISTRICT	\$	0.2300

SECTION XV. SPECIAL AUTHORIZATION – CITY MANAGER:

- a. The City Manager (or his/her designee if sum is under \$10,000) shall, be authorized to reallocate departmental appropriations among the various objects of expenditures, as he/she believes necessary.
- b. The City Manager shall be authorized to effect interdepartmental transfers in the same fund, not to exceed 10 percent of the appropriated monies for the department whose allocation is reduced.
- c. Interfund transfers, which are already established in the budget document, may be accomplished without recourse to the Council.
- d. The City Manager, by designation of City Council under NC General Statute 159-13, shall be authorized to appropriate and/or transfer up to \$50,000 in Contingency funds. The transfer must be recorded by budget amendment at the next regularly scheduled City Council meeting.

SECTION XVI. RESTRICTIONS – CITY MANAGER:

- a. The interfund transfer of monies, except as noted in Section XV, Paragraph C and D, shall be accomplished with Council authorization only.

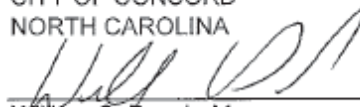
SECTION XVII. UTILIZATION OF BUDGET AND BUDGET ORDINANCE:

This Ordinance includes the 2022-2023 Annual Operating Budget document, which is on file with the City Clerk and adopted as a part of this Ordinance is incorporated by reference as if fully re-stated herein. The 2022-2023 Schedule of User Fees, Rates and Charges is also included within the Annual Operating Budget document and is thereby adopted under this ordinance.

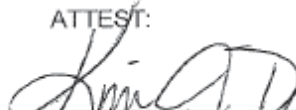
This Ordinance shall be the basis of the financial operation of the City of Concord during the 2022-2023 fiscal year. The City Manager shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the Budget, the Ordinance, and the appropriate statutes of the State of North Carolina.

This ordinance is approved and adopted this 9th day of June 2022.

CITY COUNCIL
CITY OF CONCORD
NORTH CAROLINA


William C. Dusch, Mayor

ATTEST:


Kim J. Deason, City Clerk




Valerie Kolczynski, City Attorney

Fund & Budget Unit Structure (FY 2022-2023)

Below outlines the organizational structure the City uses to account for revenues and expenditures of City operations. Revenues are accounted at the fund level with a three-digit code (100: General Fund). Expenditures are accounted at the budget unit level with a four-digit code (e.g. Tax – 4140, Aquatics – 6121, Engineering – 4230, etc.).

100: General Fund

- Governing Body – 4110
- Public Services Admin. – 4115
- City Manager's Office – 4120
- Human Resources – 4125
- Wellness Center – 4126
- Finance – 4130
- Tax – 4140
- Legal – 4150
- Non-Departmental – 4190
- Police – 4310
- Code Enforcement – 4312
- Emergency Communications – 4315
- Fiber Network Management – 4320
- Radio Shop – 4330
- Fire Operations – 4340
- Fire Prevention – 4341
- Fire Training – 4342
- Emergency Management – 4343
- Streets & Traffic – 4510
- Powell Bill – 4511
- Traffic Signals – 4513
- Traffic Services – 4514
- Solid Waste & Recycling – 4520
- Cemeteries – 4540
- Fleet Services – 4550
- Planning & Neighborhood Development – 4910
- Transportation Planning – 4915
- Economic Development – 4920
- Parks & Recreation – 6120
- Aquatics – 6121

Enterprise Funds

- 600:** Stormwater – 7100
- 610:** Electric Systems
 - Electric Administration – 7200
 - Purchased Power – 7210
 - Powerlines Maintenance – 7220
 - Tree Trimming – 7230
 - Electric Construction – 7240
 - Electric Engineering Services – 7250
 - Utility Locate Services – 7260
- 620:** Water Resources
 - Hillgrove Water Treatment Plant – 7330
 - Coddle Creek Water Treatment Plant – 7331
 - Waterlines Operations & Maintenance – 7340
- 630:** Public Transit
 - Rider Transit Farebox/Local Expense – 7650
 - Transit Grant Expense – 7690
- 640:** Wastewater Resources – 7420
- 650:** Golf Course – 7501
- 680:** Aviation – 4530
- 690:** Public Housing – 1000

800: Internal Services Fund

- Utilities Collections – 4200
- Data Services – 4210
- Billing – 4215
- Customer Care – 4220
- Engineering – 4230
- Purchasing – 4250
- Buildings & Grounds – 4270

Special Revenue Funds

- 201:** Municipal Service District – 5000
- 210:** Section 8 Voucher Program – 1500 Admin. & 1501 HAP
- 292:** Addl. \$5 Vehicle Tax (Transit) – 8200
- 310:** Community Development Block Grant – 3118 Admin. & 3119 Proj.
- 320:** Home Consortium – 3215 Admin. & 3216 Proj.
- 350:** Market Rate Units – 3500
- 370:** Revolving Housing – 3700

Capital Project Funds

- 420:** Parks & Recreation – 8300 P&R Project & 8311 HHH II Greenway
- 421:** Wastewater – 8402
- 423:** Transportation – 8600
- 426:** Fire – 8670
- 429:** Water – 8700
- 430:** General – 8800 BOC Admin. & 8804 General Projects
- 451:** Airport – 6300
- 473:** Electric – 6949
- 474:** Stormwater – 7103
- 475:** Rocky River Golf Course – 7550

First Concord/Debt Service Funds

- 552:** 2014 LOBS – 6990

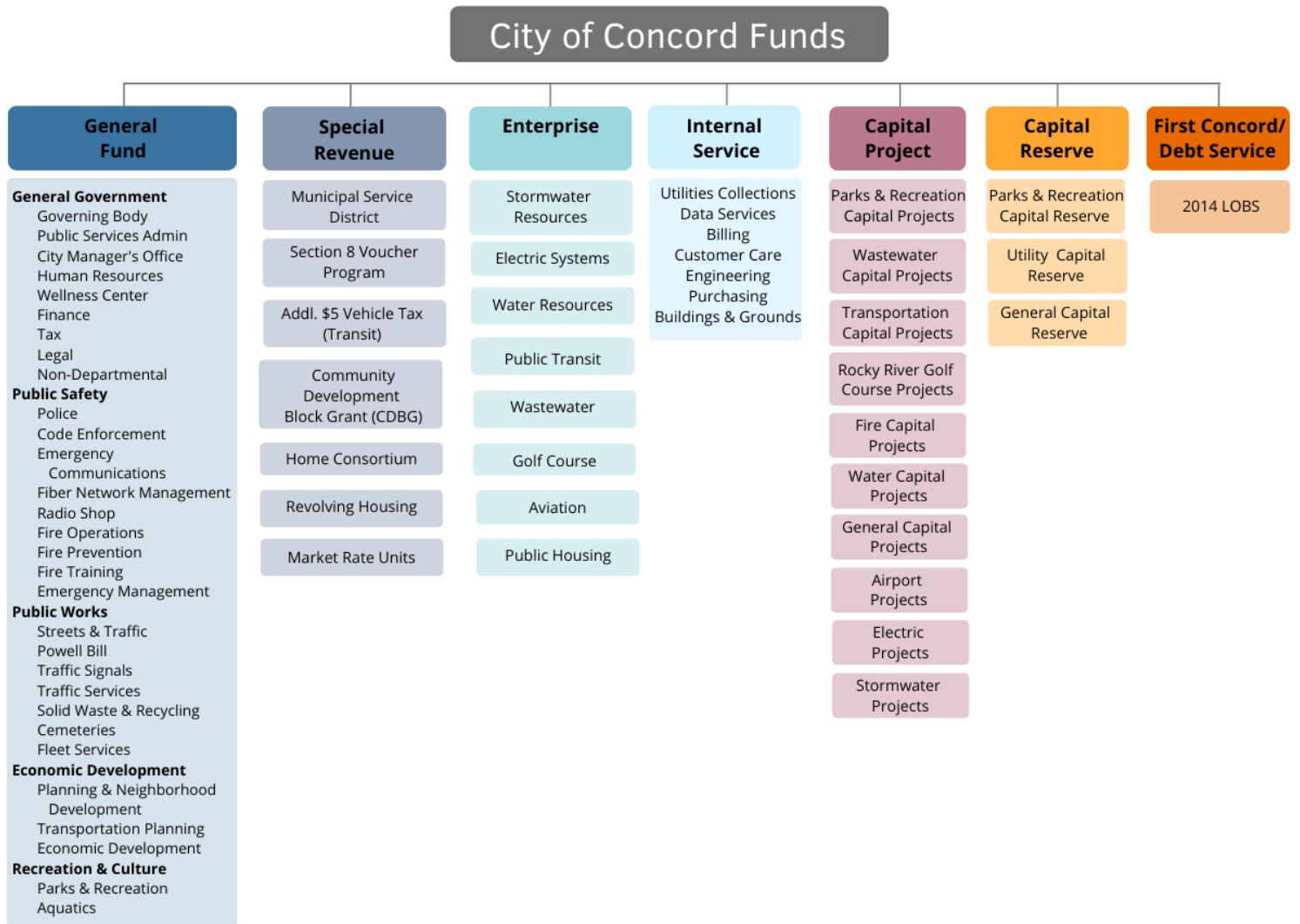
Capital Reserve Funds

- 280:** Parks & Recreation – 8100
- 282:** Utility – 8120
- 285:** General Projects – 8150

Appropriated Funds Matrix

The appropriated funds matrix shows the relationship between the City's funds and budget units. Differences between funds occur when funds have specific revenue sources (monies coming in) or expenditures (monies going out) that require individual reporting. Some funds must be self-sufficient while others are supported through grants, federal funding, or other revenues. For example, the General Fund is predominantly supported through property tax and sales tax dollars with services available for all citizens. Enterprise funds, such as the Electric Fund, are supported through rates and charges with services only available to users. All funds are required to be balanced.

The chart below shows all active budget units and funds. For more information about different fund types, please visit the City's Financial Archive: concordnc.gov/Departments/Finance/Financial-Archive



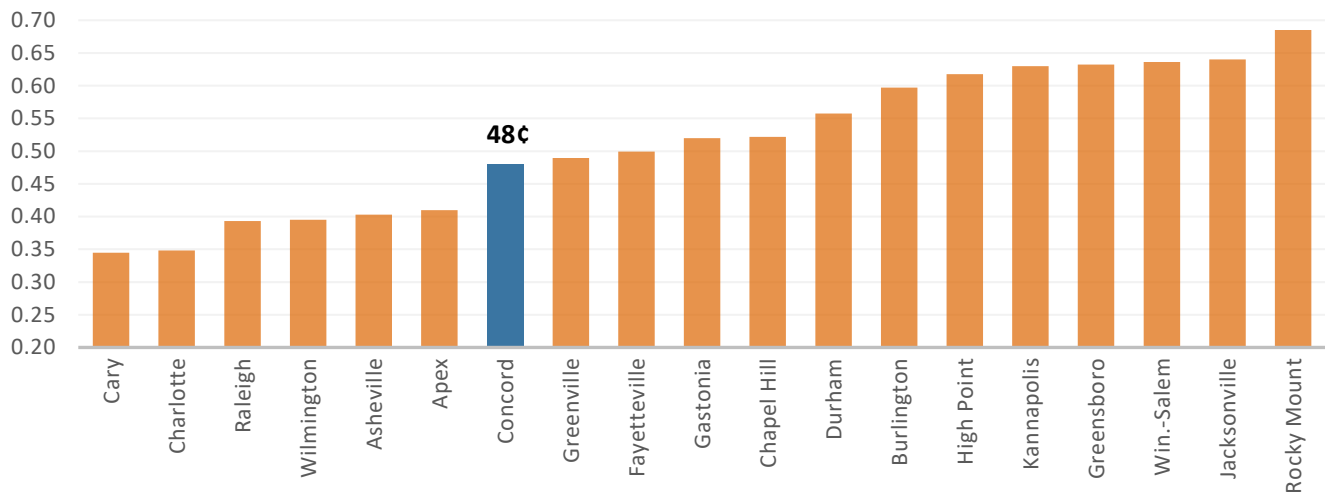
Major Revenue Sources

General Fund

The current General Fund budget for the 2023 fiscal year totals \$118,600,024 compared to the original adopted budget of \$109,257,712 for FY 2022. Factoring out transfers, financing proceeds, and appropriations from fund balance (non-operating revenue); there is a revenue increase of \$7,515,336 (7%) when compared to the prior year original current budget. The increase in revenues for the City’s General Fund budget proposal is a result of a very conservative approach to revenue projections during the pandemic. The City’s current tax rate of 48¢ per \$100 will not change in this budget proposal. This rate should produce approximately \$72,064,504 in current year ad valorem revenue. Sales tax collections are estimated conservatively for FY 2023, as these revenues are directly related to economic conditions. The 2023 budget includes an increase in expected revenue from the Local Option sales tax source in the amount of \$2.6 million or 12.7% when compared to current year budgeted collections. Due to ongoing effects of the COVID-19 pandemic, the City continues to estimate revenues conservatively for FY 2023. Staff utilized information provided by the North Carolina League of Municipalities, historical and statistical trends, and other local factors. This budget was prepared under the assumption that the City of Concord will receive all its State shared revenues in FY 2023.

Property Taxes: The budget is balanced with a property tax rate of 48¢ per \$100 valuation. This rate will yield \$72,702,504 in total current and prior year ad valorem tax revenue based on an average real and personal property collection rate of 98.4%. This collection rate is projected to result in an increase of \$4 million in property tax revenue. The City’s updated assessed value used in this budget preparation represents a 5.8% increase in property values for a total valuation of \$15,259,110,068 (including motor vehicles). One cent on the City’s tax rate produces \$1,442,298 in revenue, after the City’s estimated collection rate is applied. This rate compares favorably to past City tax rates and is compared to other medium to large size cities in the graph below.

Property Tax Rates:
NC Full-Service Cities over 50,000 Population
(Cents per \$100 Valuation)



Sales Taxes: The State of North Carolina collects sales taxes and distributes them to the local units. Local sales taxes levied by the County comprise 2.25% of the total 7.0% sales tax paid on retail sales in North Carolina. The local sales tax portion consists of a 1¢ tax that was first levied in 1971, a ½¢ tax levied in 1983, a ½¢ tax levied in 1986 and a ½¢ that was levied in 2003. In 2009, the State also took control of the ½¢ of the Article 44 local option sales tax and now reimburses the City through hold-harmless payments.

Local option sales taxes, telecommunications sales taxes and video programming sales taxes are estimated to be \$23,241,601 for fiscal year 2023. Sales tax allocations for municipalities in Cabarrus County are based on proportional property tax levies. The City is projected to receive 20% of the total County allocation. This total revenue source is expected to increase 12.7% when compared to the prior year budgeted collections. Sales tax distribution growth has remained strong throughout the COVID-19 pandemic and are coming in higher than the original budgeted amount for FY 2022. It is anticipated that sales tax distributions will continue to increase into the proposed budget year 2022-23.

As State and local tax rates change, the net proceeds on which the municipal distribution is based also changes, keeping each municipality's revenue share neutral. The rate is currently 18.7%. The projected budget for the telecommunications sales tax included in FY 2023 is \$319,747 which represents a 2% increase when compared to FY 2022 estimated collections.

The N.C. Department of Revenue distributes part of the state sales tax collected on video programming and telecommunication services to counties and cities. Local governments receive 23.6% of the sales tax collections from video programming service, an additional 7.7% of the existing telecommunications sales tax and 37.1% of sales tax collections on satellite television service. The estimated video programming sales tax included in the FY 2023 budget proposal is \$539,175, which represents 2% increase in this revenue source when compared to FY 2022 estimated collections.

Electric Sales Tax & Piped Natural Gas Sales Tax: The general sales tax rate is applied to the sales of electricity. Forty-four percent of the proceeds from the sales tax are returned to cities and towns. That percentage was chosen with the intent that it would be sufficient to hold municipalities harmless from the amount they were currently receiving in utility franchise tax distributions. The amount of electricity franchise tax municipalities received in Fiscal Year 2013-14 serves as a baseline for the amount received going forward. The City has projected Electric Sales Tax in FY 2023 to be \$4.8 million which is flat when compared to estimated collections in FY 2022.

The general sales tax rate is applied to the sale of piped natural gas, and 20% of the proceeds from the sales tax are returned to cities and towns. Like the electricity sales tax, that percentage was chosen with the intention that it would be sufficient to hold municipalities harmless from the amount they were currently receiving in piped natural gas distributions. The amount of piped natural gas excise tax municipalities received in Fiscal Year 2013-14 is intended to serve as a baseline for the amount they are to receive going forward. The FY 2023 proposed budget of \$250,000 is flat when compared to estimated collections for FY 2022.

These revenue sources are affected by the weather; thus, a warm winter will cause revenues to be lower than expected. The City estimates these revenue sources conservatively, so the weather should not affect our ability to support our funding proposals.

Powell Bill Street Allocation: Current law states that Powell Bill revenues will be determined by an appropriation of funds by the General Assembly. There is no set formula that determines the total amount of Powell Bill funds received each year. Of the funds available each year, 25% is distributed to cities based on local street miles and 75% based on population. The use of these funds is restricted to maintaining, repairing, constructing, reconstructing, or widening any public street or thoroughfare within the City limits. Bridges, drainage, curb and gutter and other necessary appurtenances are also approved uses of these funds, but legislation passed in 2015 specifies that the funds should be primarily for resurfacing streets. These funds are expected to provide \$2,900,000 for FY 2023, which represents a 26.4% increase when compared to FY 2022 estimates. This revenue source will increase as the City's population increases and the miles of City streets grow. The State's allocation per street mile has currently remained consistent.

Fund Balance: The City's unassigned General Fund balance was \$54,743,932 as of June 30, 2021. It is anticipated that the City will meet our target goal of a 30-35% minimum General Fund unassigned fund balance at June 30, 2022. Our ability to maintain a healthy fund balance in previous fiscal years was attributable to the economic vibrancy present in the City of Concord and increases in available cash for investments, collection percentage of property taxes, and conservative estimates on revenues. The proposed budget for FY 2023 does not include an appropriation from fund balance.

The City maintains a General Fund Reserve to prepare for future projects. Each year, the City follows the Council's Reserve Funds financial policy to determine available resources to allocate to the Capital Reserve Fund. These funds are designated for use based on the City's Capital Improvement Plan that is presented to Council each year. The funds may also be applied to designated capital outlay in the City's operating budget.

The recommended budget appropriates \$4,280,700 from the General Capital Reserve fund balance for one-time capital expenditures and \$1,572,000 for one-time capital projects. These purchases will reduce the general fund unassigned fund balance by an estimated \$5.8 million. Although these reserves (approximately \$29 million at June 30, 2021) now reside in a separate fund from the General Fund and are no longer included in the City's General Fund Balance, the amounts are still available for projects and capital designated by the City Council.

Special Revenue Funds

The Municipal Service District tax rate will remain at 23¢ per \$100 assessed valuation. Also included in the Special Revenue Fund is the budget request for Community Development Block Grant Funds, the HOME Consortium, Affordable Housing Revolving fund, the Market Rate Units fund, the \$5 Vehicle Tax fund (Transit), and the Section 8 Housing Vouchers program. The special revenue funds total is \$9,446,614.

Enterprise Funds

Stormwater, Electric, Water, and Wastewater rates and operating charges will generate \$140,863,656 in revenues. Projections for FY 2023 were based on final collection estimates for FY 2022 and anticipated growth in the customer base.

Stormwater: The Stormwater Fund is comprised of \$5,503,035 in operating revenues and \$6,000 in non-operating revenues. No fee increases are proposed for the Stormwater program. Rate revenue for FY 2023 is expected to increase 2% when compared to FY 2022 year-end estimates. Increases in rate revenue correlate with anticipated customer base growth in the City.

Electric Fund: The Electric Fund is comprised of \$88,624,114 in operating revenues and \$70,000 in non-operating revenues, with \$4,423,727 in appropriation from retained earnings. Electric revenues are estimated using the City's rate model. The purchase power adjustment to rates will be evaluated during the year, but the FY 2023 budget proposal does not include increases in purchase power rate adjustments. FY 2023 rate revenue is anticipated to increase 4.8% when compared to FY 2022 year-end estimates.

Water Fund: The Water Fund is comprised of \$27,682,415 in operating revenue, non-operating revenue of \$60,000, and there will be an appropriation from retained earnings of \$2,955,923 for one-time expenses. The FY 2023 budget proposal does not include a water rate increase. The rate revenue projections for FY 2023 are conservative with 2% growth when compared to FY 2022 year-end estimates.

Wastewater Funds: The Wastewater Fund is comprised of operating revenue of \$19,054,092 and non-operating revenue of \$2,000. There are no wastewater rate increases in the FY 2023 budget. Wastewater revenues are expected to increase 2% when compared to FY 2022 year-end estimates.

Public Transit: The Public Transit budget is comprised of \$244,208 in operating revenue, \$4,370,317 in restricted intergovernmental revenue, and \$1,654,271 in transfers. Transit resumed fare collection at the beginning of FY 2022. After a pause due to availability of CARES Act and American Rescue Plan funds in FY 2022, Concord's General Fund contribution to the Transit system will resume in FY 2023.

Golf Course: The Golf Course Fund anticipates earned revenue for FY 2023 to increase over FY 2022 due to a continued shift in leisure activities as a legacy of COVID-19. Total revenues are estimated at \$2,365,997, which is an increase of 23.1% over what was budgeted in FY 2022.

Aviation: The Aviation budget is comprised of \$13,740,130 in operating revenue, \$61,000 in non-operating revenue, \$115,000 in fees, a state grant of \$1,158,273, and a transfer of \$861,659 from the General Fund, which represents payment in lieu of property tax for aircraft based at Concord-Padgett Regional Airport. The COVID-19 pandemic had a significant impact on the operations at the airport. The estimates for FY 2021-22 were very conservative. Luckily, airport operations resumed at a level that is exceeding the original budget estimates. Revenues for the FY 2023 budget are estimated to be 1.6% above FY 2022 year-end estimates.

Public Housing: The Public Housing budget is comprised of \$1,386,920 in housing revenues and \$440,009 in transfers from the General Fund and Market Rate Units fund.

Internal Services Fund

The Internal Services Fund – comprised of Data Services, Customer Care, Utilities Collections, Billing, Engineering, Buildings & Grounds and Purchasing – totals \$18,824,098. All costs within this fund are allocated among the Electric, Water, Wastewater, Stormwater, Aviation and General Funds based on percentages derived from a cost allocation method.

Rates, Fees, and Other Charges

All rates, fees, and charges are listed in the Schedule of Fees and Charges.

Five-Year Financial Forecast (General Fund)

The City of Concord maintains a five-year financial forecast for planning purposes, which is a long-range financial plan that guides the budget development process. All numbers on the chart below are ESTIMATES (even the adopted budget) and should be treated as such. These estimates help the City predict future needs and spending by departments, and is created by looking at current economic conditions, input from departments, and trends calculated from previous years' audited financials.

Process

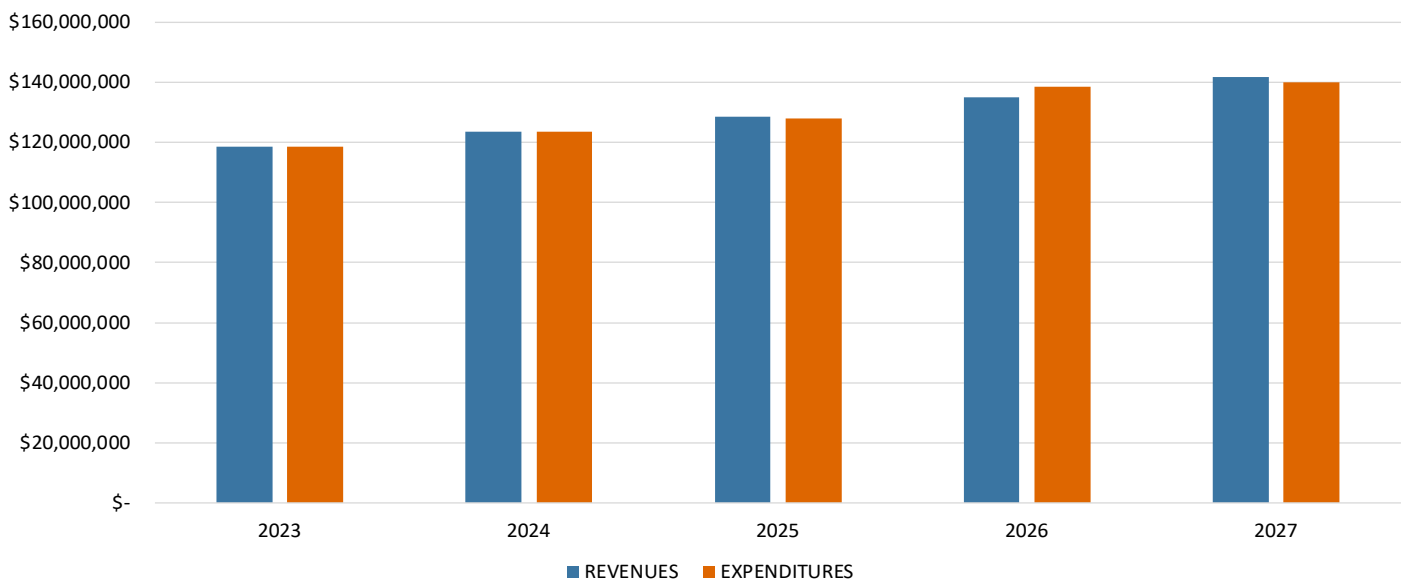
Revenues

The City takes a very conservative approach to projecting revenues for the future to limit the City's risk of financial stress and allow for flexibility to engage with unexpected opportunities throughout the year. The City also works with external partners such as the County to obtain information about the total assessed property values in the City and the City's sales tax allocations.

Expenditures

City departments are required to submit a forecasting form annually with realistic depictions of their personnel, operating, and capital needs for the next 5 years. These forms are vetted by leadership and priorities are ranked based on the strategic plan and Council's goals and priorities. Many of the items on the forms are not funded in the year they are anticipated or are not funded at all, but they give a picture of what it would cost to fund all items requested by departments.

	Adopted Budget	Planning Year	Forecast Years		
	2023	2024	2025	2026	2027
REVENUES					
TOTAL	\$ 118,600,024	\$ 123,523,515	\$ 128,464,456	\$ 134,887,678	\$ 141,632,062
EXPENDITURES					
TOTAL	\$ 118,600,024	\$ 123,523,515	\$ 127,923,082	\$ 138,353,543	\$ 139,922,451



Key Considerations

Economic Conditions

Forecasting in general gives the City estimates to help predict costs and needs; however, forecasting in the current economic climate has presented new challenges. With inflation levels not seen in the country in nearly 40 years, costs for items ranging from everyday office supplies to capital projects have increased. The City works diligently to estimate to the best of its ability what costs *could* look like over the next five years.

Community Growth

As one of the fastest growing communities in North Carolina, there are many factors to consider when forecasting financials and many questions that must be asked: Will this growth sustain over the next five-years? When will new revenues be actualized from new industries that have located in our community? And how do we continue to provide low-cost services to citizens?

Noted above, revenues continue to be projected conservatively, so we do not overestimate community growth. This keeps us in a positive financial situation if growth does not continue at the same rate and allows us to deal with unexpected costs more effectively and efficiently. Growth is also incorporated in the forecasted expenditures. The forms that departments submit help the City understand what is necessary to continue providing the same level of service in five-years as citizens receive today based on the growth they are seeing.

Customer Focus

Many items that make it into the budget and the 5-year financial forecast are related to customer service. From bringing Solid-Waste services in-house to an online chat feature for our City's Customer Service department, the City strives to provide excellent service to all of its citizens. The City makes sure to forecast the expenses for these items before they make it into the budget to make sure they would be cost-effective.

Other Considerations

Other items that are included in the forecast are all estimates for current and proposed debt; capital items related to the City's vehicle and equipment replacement schedule; all current contracts, licenses, and fees that are expected to continue; and personnel increases over time that are included in the annual budgets.

City Revenues & Expenditures

	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2023-2024 Planning Year
By Fund						
General Fund	96,252,963	115,309,446	126,915,677	113,451,326	118,600,024	123,523,515
Municipal Service District	97,357	189,699	219,613	207,698	243,304	249,228
HOME Consortium Fund	1,129,872	414,085	1,788,215	607,583	1,331,006	1,331,006
Community Development Block Grant (CDBG) Fund	441,551	1,132,062	738,925	1,118,560	650,000	650,000
\$5 Vehicle Tax for Public Transit	349,439	428,558	440,000	352,885	400,000	400,000
Section 8 Voucher Program	4,876,182	5,241,847	5,142,951	4,718,625	5,312,887	5,309,886
Market Rate Units Fund	63,751	61,998	66,616	57,964	67,119	69,129
Revolving Housing Fund	-	1,955,100	1,640,559	1,463,638	1,442,298	1,471,144
Stormwater Fund	5,420,409	5,341,665	6,792,098	5,232,883	5,509,035	7,135,392
Electric Fund	85,815,990	88,196,914	112,650,550	82,785,742	93,117,841	90,787,107
Water Resources Fund	27,232,905	26,668,461	32,699,069	26,432,584	30,698,338	29,375,125
Transit Fund	4,637,368	3,731,456	12,776,014	2,733,009	6,268,796	6,335,251
Wastewater Resources Fund	18,346,200	18,436,308	19,335,610	19,094,989	19,056,092	19,437,213
Golf Course Fund	2,768,709	3,109,134	2,194,364	1,982,391	2,365,997	2,365,997
Aviation Fund	12,303,424	11,690,437	16,354,715	17,531,425	15,936,062	15,144,098
Public Housing	1,505,803	1,542,355	1,468,896	1,339,584	1,826,929	1,848,444
TOTAL CITY REVENUES	\$ 261,241,921	\$ 283,449,523	\$ 341,223,872	\$ 279,110,884	\$ 302,825,728	\$ 305,432,535

* as amended

**as of June 30, 2022

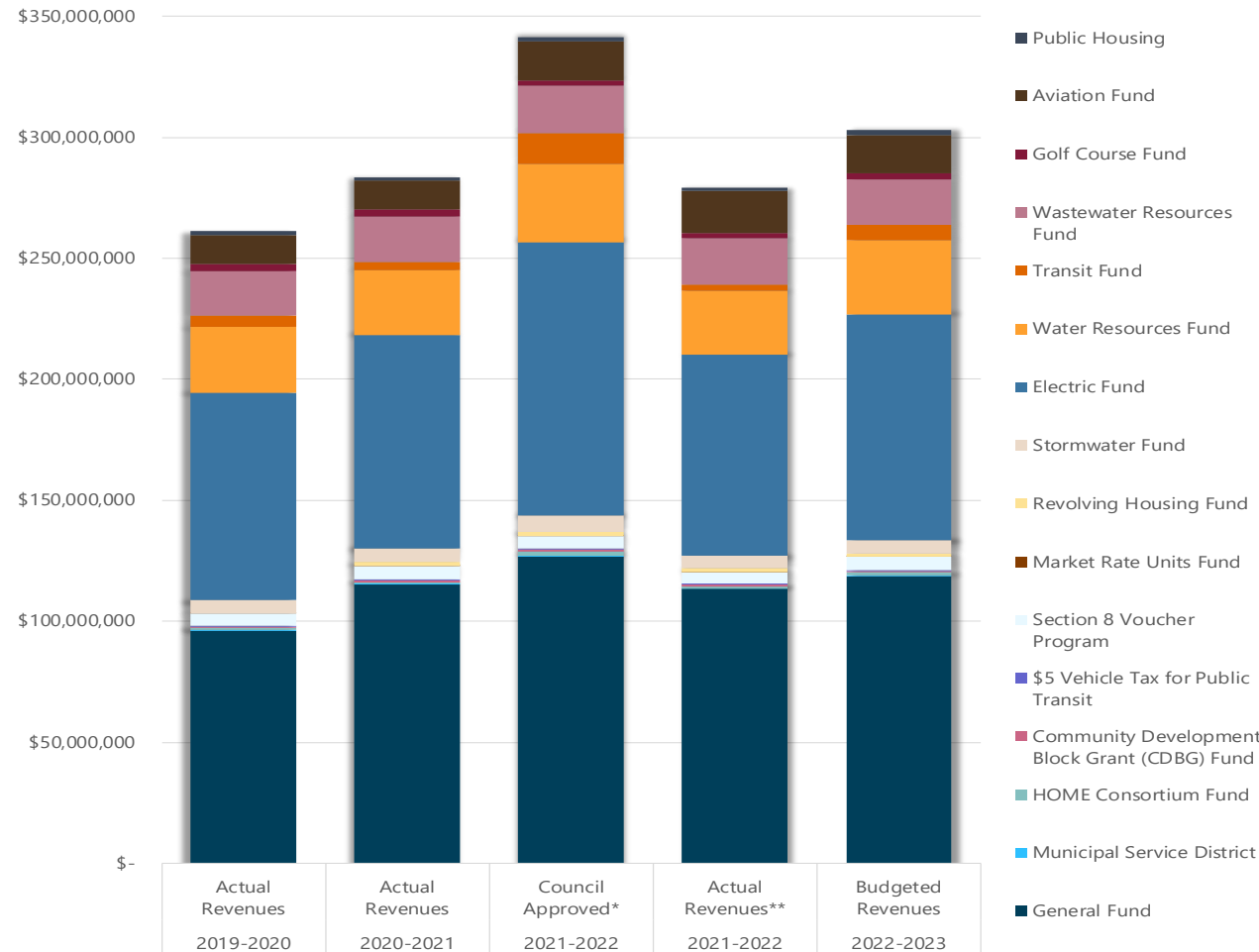
	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
By Fund						
General Fund	93,759,056	108,561,720	126,915,677	110,500,596	118,600,024	123,523,515
Municipal Service District	97,379	154,363	219,613	193,669	243,304	249,228
HOME Consortium Fund	855,711	332,904	1,788,215	784,476	1,331,006	1,331,006
Community Development Block Grant (CDBG) Fund	441,551	1,132,062	738,925	1,303,474	650,000	650,000
\$5 Vehicle Tax for Public Transit	349,439	428,558	440,000	275,509	400,000	400,000
Section 8 Voucher Program	4,852,341	5,163,603	5,142,951	4,673,956	5,312,887	5,309,886
Market Rate Units Fund	31,824	31,935	66,616	37,124	67,119	69,129
Revolving Housing Fund	-	880,385	1,640,559	2,065,753	1,442,298	1,471,144
Stormwater Fund	5,872,020	6,330,634	6,792,098	5,908,703	5,509,035	7,135,392
Electric Fund	93,086,868	79,707,650	112,650,550	92,908,793	93,117,841	90,787,107
Water Resources Fund	25,266,286	30,144,647	32,699,069	27,034,083	30,698,338	29,375,125
Transit Fund	5,571,167	5,906,183	12,776,014	5,568,219	6,268,796	6,335,251
Wastewater Resources Fund	17,309,891	18,082,100	19,335,610	15,663,323	19,056,092	19,437,213
Golf Course Fund	2,820,960	3,189,508	2,194,364	1,456,021	2,365,997	2,365,997
Aviation Fund	13,307,660	12,334,296	16,354,715	14,917,692	15,936,062	15,144,098
Public Housing	1,829,443	1,847,738	1,468,896	1,369,510	1,826,929	1,848,444
Internal Service Fund***	-	-	-	-	-	-
TOTAL CITY EXPENDITURES	\$ 265,451,595	\$ 274,228,286	\$ 341,223,872	\$ 284,660,900	\$ 302,825,728	\$ 305,432,535

* as amended

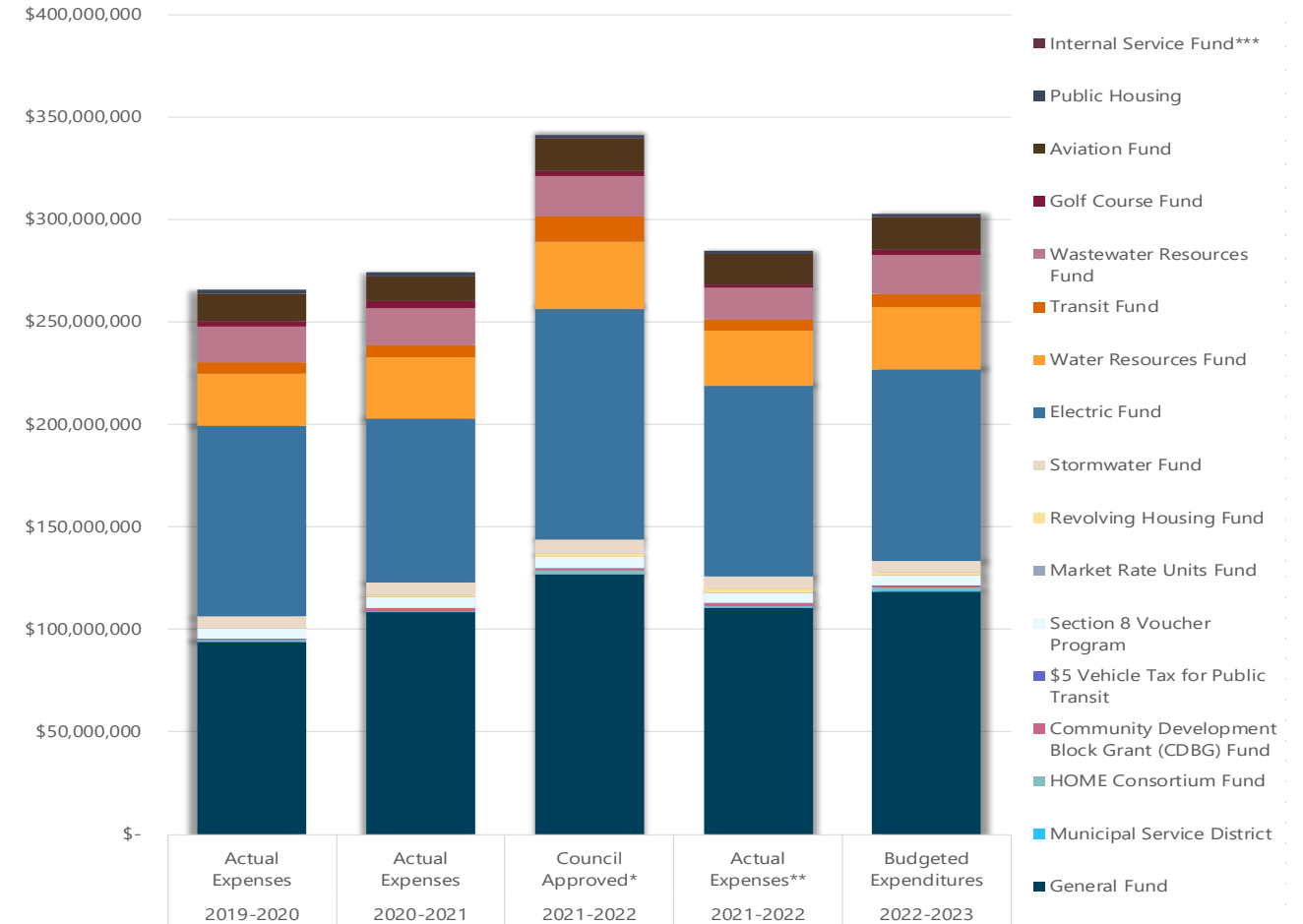
**as of June 30, 2022

*** All Internal Service Expenditures are allocated to other City departments.

City Revenues by Fund



City Expenses by Fund



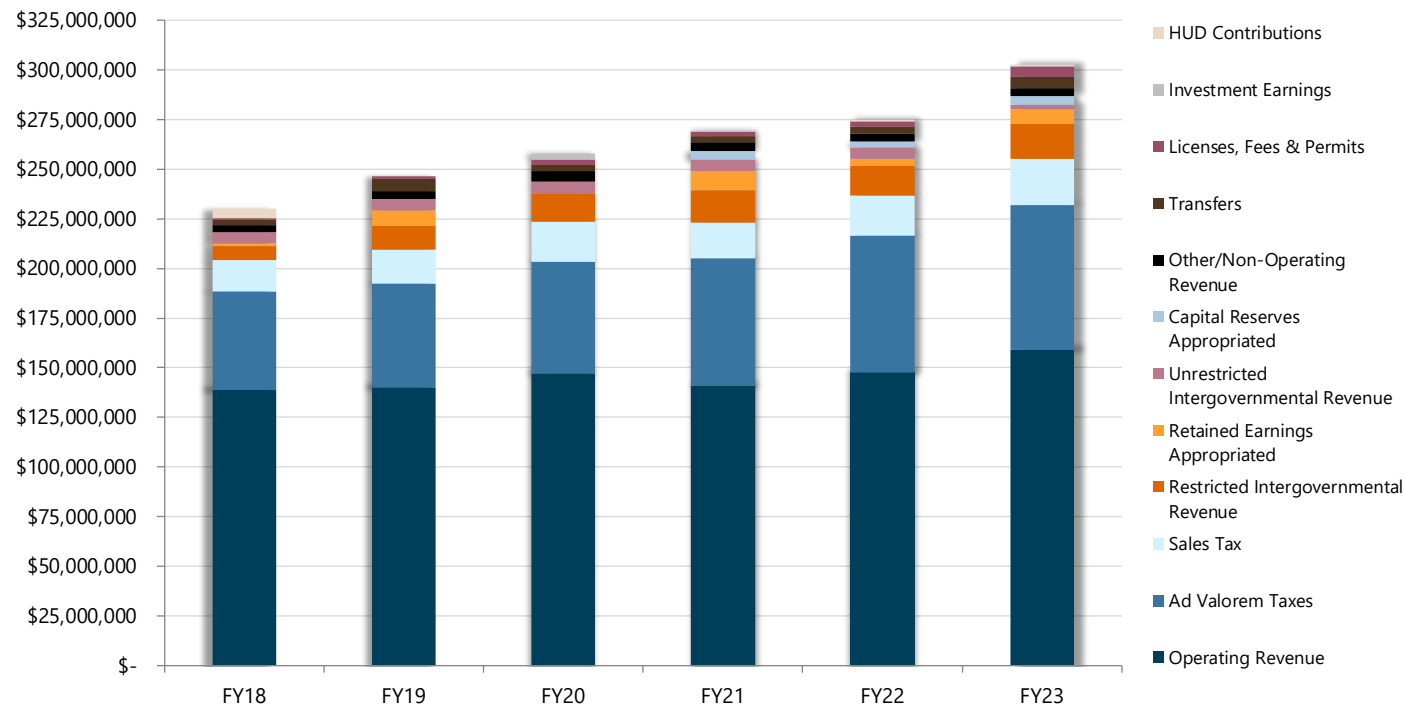
FY 2022-2023 Budget by Fund

Revenues:	General Fund			Special Revenue Funds					Enterprise Funds								All Funds	Percentage by Type
	General Fund	Municipal Service District	Section 8 Voucher Program	HOME Consortium	CDBG	\$5 Vehicle Tax	Market Rate Units	Revolving Housing Fund	Stormwater	Electric	Water Resources	Transit	Wastewater Resources	Golf Course	Aviation	Public Housing		
Ad Valorem Taxes	72,702,504	243,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 72,945,808	24.1%
Sales Tax	23,241,601	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 23,241,601	7.7%
Unrestricted Intergovernmental Revenue	6,047,257	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 6,047,257	2.0%
Restricted Intergovernmental Revenue	5,142,664	-	5,312,887	1,200,000	648,000	-	-	-	-	-	-	4,370,317	-	-	-	-	\$ 16,673,868	5.5%
Licenses, Fees & Permits	2,232,500	-	-	-	-	400,000	-	-	-	-	-	-	-	-	115,000	-	\$ 2,747,500	0.9%
Operating Revenue	1,335,341	-	-	-	-	-	67,119	-	5,503,035	88,624,114	27,682,415	244,208	19,054,092	2,358,347	13,740,130	445,000	\$ 159,053,801	52.5%
Other/Non-Operating Revenue	3,617,457	-	-	100,000	2,000	-	-	-	6,000	70,000	60,000	-	2,000	7,650	61,000	70,000	\$ 3,996,107	1.3%
Investment Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	0.0%
Retained Earnings Appropriated	-	-	-	-	-	-	-	-	-	4,423,727	2,955,923	-	-	-	-	-	\$ 7,379,650	2.4%
Capital Reserves Appropriated	4,280,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 4,280,700	1.4%
HUD Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	871,920	\$ 871,920	0.3%
Transfers	-	-	-	31,006	-	-	-	1,442,298	-	-	-	1,654,271	-	-	2,019,932	440,009	\$ 5,587,516	1.8%
TOTAL REVENUE	\$ 118,600,024	\$ 243,304	\$ 5,312,887	\$ 1,331,006	\$ 650,000	\$ 400,000	\$ 67,119	\$ 1,442,298	\$ 5,509,035	\$ 93,117,841	\$ 30,698,338	\$ 6,268,796	\$ 19,056,092	\$ 2,365,997	\$ 15,936,062	\$ 1,826,929	\$ 302,825,728	100.0%

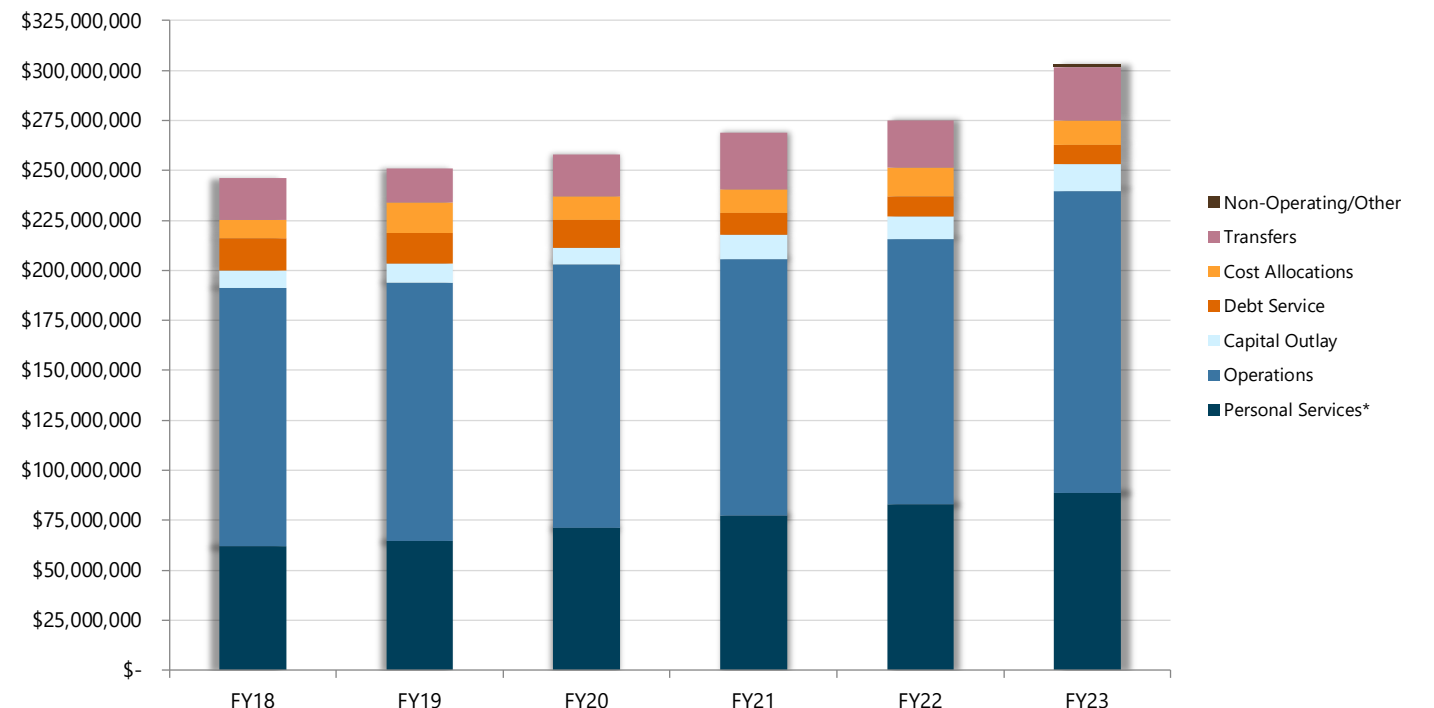
Expenditures:	General Fund	Municipal Service District	Section 8 Voucher Program	HOME Consortium	CDBG	\$5 Vehicle Tax	Market Rate Units	Revolving Housing Fund	Stormwater	Electric	Water Resources	Transit	Wastewater Resources	Golf Course	Aviation	Public Housing	All Funds	Percentage by Type
Personal Services*	65,036,447	166,999	94,572	71,459	111,375	-	-	-	1,899,659	8,428,402	5,627,827	598,150	2,830,500	-	3,631,954	223,582	\$ 88,720,926	29.3%
Operations	33,941,266	47,699	5,162,221	1,259,547	538,625	-	29,411	-	709,276	70,071,922	11,385,662	5,480,667	10,125,201	2,036,253	8,876,555	1,156,031	\$ 150,820,336	49.8%
Capital Outlay	7,199,900	-	-	-	-	-	-	1,442,298	233,000	828,600	2,841,750	-	407,000	-	489,000	-	\$ 13,441,548	4.4%
Debt Service	2,995,821	-	-	-	-	-	-	-	-	1,467,046	2,799,728	-	1,258,946	-	1,158,273	-	\$ 9,679,814	3.2%
Cost Allocations	(676,937)	28,606	53,213	-	-	-	-	-	2,019,765	2,925,994	4,009,371	189,979	2,591,324	51,053	747,045	439,971	\$ 12,379,384	4.1%
Transfers	9,173,844	-	2,881	-	-	400,000	37,708	-	647,335	9,395,877	4,034,000	-	1,843,121	278,691	833,235	-	\$ 26,646,692	8.8%
Non-Operating/Other	929,683	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	7,345	\$ 1,137,028	0.4%
TOTAL EXPENDITURES	\$ 118,600,024	\$ 243,304	\$ 5,312,887	\$ 1,331,006	\$ 650,000	\$ 400,000	\$ 67,119	\$ 1,442,298	\$ 5,509,035	\$ 93,117,841	\$ 30,698,338	\$ 6,268,796	\$ 19,056,092	\$ 2,365,997	\$ 15,936,062	\$ 1,826,929	\$ 302,825,728	100.0%

*Note: Personal Service costs for the Internal Service Fund (\$9,545,251) are captured in the Cost Allocations line above

Budgeted Revenues FY18-FY23



Budgeted Expenditures FY18-FY23



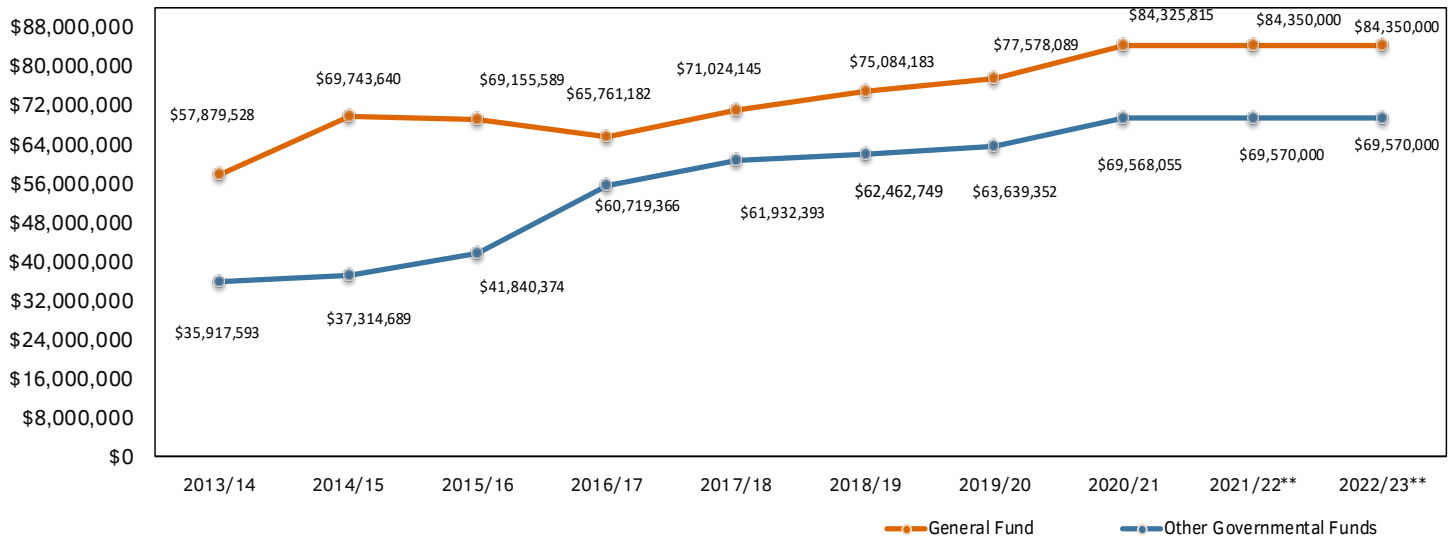
Fund Balance / Net Position

Fund Balance

One measure of a city's financial stability is the level of its unassigned fund balance. Amounts shown as fund balance for Governmental Funds represent a running total of monies over the years that remain unspent after all budgeted expenditures have been made. The North Carolina Local Government Commission recommends that units retain an amount of available fund balance in the general fund of at least 8% of the appropriations of the fund or one month of operating expenditures. City Council has a financial policy requiring a fund balance between 30%-35% of its General Fund operating budget to avoid cash flow interruptions, generate investment income, eliminate the need for short-term borrowing, and have a reserve available in case of sudden emergencies.

	2018/19	2019/20	2020/21	2021/22*	2022/23**
General Fund	\$ 75,084,183	\$ 77,578,089	\$ 84,325,815	\$ 84,350,000	\$ 84,350,000
Other Governmental Funds	\$ 62,462,749	\$ 63,639,352	\$ 69,568,055	\$ 69,570,000	\$ 69,570,000
Total	\$ 137,546,932	\$ 141,217,441	\$ 153,893,870	\$ 153,920,000	\$ 153,920,000

Historical Fund Balance



Net Position

In accordance with GASB, the City reports net position (total assets and deferred outflows of resources less total liabilities and deferred inflows of resources) in Proprietary Funds as opposed to retained earnings (accumulated earnings of funds after all budget business expenses have been made).

	2018/19	2019/20	2020/21	2021/22*	2022/23**
Business Type Activities - Enterprise Funds					
Electric Fund	\$ 149,569,623	\$ 175,168,555	\$ 195,708,378	\$ 185,700,000	\$ 185,700,000
Water Fund	\$ 133,202,537	\$ 141,036,931	\$ 152,436,868	\$ 150,450,000	\$ 150,450,000
Wastewater Fund	\$ 97,337,850	\$ 104,040,101	\$ 110,833,142	\$ 110,850,000	\$ 110,850,000
Aviation Fund	\$ 84,421,603	\$ 88,723,072	\$ 92,078,318	\$ 92,080,000	\$ 92,080,000
Stormwater Fund	\$ 54,697,867	\$ 55,485,102	\$ 56,174,132	\$ 56,200,000	\$ 56,200,000
Other Enterprise Funds	\$ 12,757,282	\$ 12,637,013	\$ 11,275,820	\$ 11,300,000	\$ 11,300,000
Total	\$ 531,986,762	\$ 577,090,774	\$ 618,506,658	\$ 606,580,000	\$ 606,580,000

* unaudited

** estimated

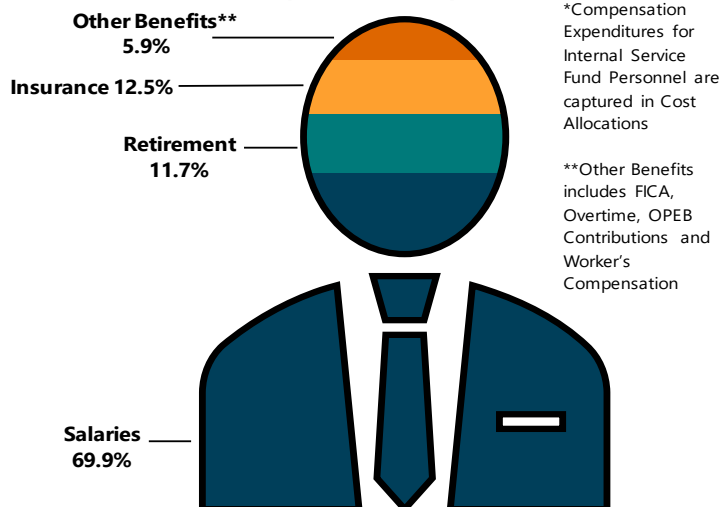
Personnel Summary

Personnel counts are calculated using the full-time-equivalent (FTE) method for all full-time and permanent part-time city employees (seasonal and temporary positions are not included). The FTE converts the hours worked by a position into a percentage of a full year's number of hours. For most city positions, 1 FTE equals 2,080 hours per year per position (based on a 40-hour work week and a 52-week work year). If a position works 1,040 hours per year, this translates into .5 FTE. In the case of Police Officer positions, 1 FTE equals 2,229.84 hours per year. A Firefighter FTE equals 2,920.96 hours per year.

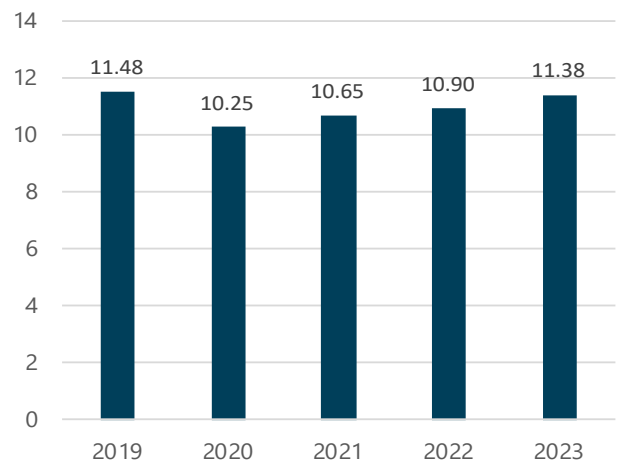
Budget Unit	FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE	FY 2021-22 FTE	FY 2022-23 FTE
GENERAL FUND					
General Government					
Public Services Administration	1	1	1	1	1
City Manager's Office	6.5	7.0	9	9	9
Human Resources	13	13	13	13	13
Finance	13	14	15	15	15
Tax	1	1	1	1	1
Legal	6	6	6	6	6
Non-Departmental	-	-	-	-	-
Public Safety					
Police	206	209	217	226	227
Code Enforcement	9	9	9	9	9
Emergency Communications	25.5	25.5	25.5	25.5	25.5
Fiber Network Management	-	-	-	1	1
Radio Shop	4.1	4.5	4.5	5.5	5.5
Fire	200	217	238	239.8	257.9
Fire Prevention	10.2	10.2	10.2	10.2	10.2
Fire Training	4	4	4	5	6
Emergency Management	2	1	1	1	1
Public Works					
Streets & Traffic	35	36	36	36	36
Powell Bill (staff part of Streets & Traffic)	-	-	-	-	-
Traffic Signals	6	7	8	8	8
Traffic Services	5	5	5	5	5
Solid Waste & Recycling	34.5	36.0	36.5	40.6	60.6
Cemeteries	8	9	9	9	9
Fleet Services	14	14	14	15	15
Economic Development					
Planning & Neighborhood Development	18	18	19	19	19
Transportation Planning (contract)	-	-	-	-	-
Economic Development	1	1	1	1	1
Culture & Recreation					
Parks & Recreation	31.5	35.0	36.0	36.5	37.5
Parks & Recreation - Aquatics (seasonal staff)	-	-	-	-	-
Total FTE General Fund	653.6	682.5	718.7	738.2	779.2
OTHER FUNDS					
Municipal Service District Fund	-	-	2	2	2
HOME Consortium Fund	0.8	0.8	1	0.7	0.7
Transportation Improvement Fund	-	-	-	-	-
CDBG Fund	1.2	1.2	1	1.3	1.3
Addl. \$5 Vehicle Tax (Transit) Fund	-	-	-	-	-

Budget Unit	FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE	FY 2021-22 FTE	FY 2022-23 FTE
Stormwater Fund					
Stormwater Operations	20.58	20.58	20.26	21.59	21.59
Electric Systems Fund					
Electric Administration	3	3	3	4	5
Purchased Power	-	-	-	-	-
Powerlines Maintenance	18	18	18	19	19
Tree Trimming	8	8	10	10	10
Electric Construction	37	37	37	37	37
Peak Shaving	-	-	-	-	-
Electric Engineering Services	8	8	8	8	8
Utility Locate Services	5	5	5	3	3
Water Resources Fund					
Hillgrove Water Treatment Plant	14.5	14.5	15.5	15.5	15.5
Coddle Creek Water Treatment Plant	16.5	16.5	15.5	15.5	15.5
Waterlines Operations & Maintenance	35.09	36.09	37.76	40.10	41.10
Public Transit Fund					
Rider Transit System	6.5	6.5	6.5	6.5	6.5
Wastewater Resources Fund					
Wastewaterlines Operations & Maintenance	32.16	32.16	31.48	31.81	31.81
Golf Course Fund					
Golf Course Operations (contract)	-	-	-	-	-
Aviation Fund					
Aviation Operations	43.5	45.5	45.5	47.5	51.5
Public Housing / Sec. 8 Vouchers Funds					
Public Housing Operations / Vouchers Program	14	14	13	13	13
Internal Services Fund					
Utilities Collections	5	5	3.8	3.8	3.8
Data Services (contract)	1	1	1	-	-
Billing	14.25	16.25	16.25	16.25	16.25
Customer Care	25	25	25	25	24
Engineering	26	26	26	26	26
Purchasing	7	7	7	7	7
Buildings & Grounds	47.5	49.5	52.5	57.5	59.5
Total FTE Other Funds	389.6	396.6	402.0	412.0	419.0
Total FTE All City Funds	1,043.1	1,079.0	1,120.7	1,150.2	1,198.2

**FY 22-23 Summary of Budgeted City-wide
Compensation Expenditures*
(\$88,196,090)**



City Employees Per Capita



CUSTOMER SERVICE FOCUS

Concord is committed to creating a culture of customer service and providing the best service possible. Customer service is the responsibility of every coworker; and as such, each time a coworker interacts with an individual, answers a telephone, sends an e-mail, writes a letter, or attends a meeting, an impression is made on customers - whether they are citizens, visitors, or coworkers. The City hopes that TEAM CONCORD becomes the standard for how we work together to serve and interact with customers.

Background

Upon the direction of the City Council, a customer service team composed of a dedicated group of coworkers from across the City was formed in September 2007. The group's charge was to establish a shared definition of excellent customer service and determine the best way to develop a culture of providing excellent customer service. Team members held frequent meetings and worked with a facilitator to develop a strategy. They adopted a motto - "Committed to Excellent Service" - and established a shared set of values known as the 9 Principles of Excellent Service.

After several years of work, the team added members and adopted a new name - Customer Service Advancement Team. The team successfully expanded the employee recognition program. The High 5 for Excellent Service program provides internal and external customers the ability to recognize coworkers for providing exceptional service.

The Customer Service Advancement Team is comprised of coworkers from each City department. The members are appointed by the City Manager based on the recommendation from their Department Director. Team meetings are held at 9:00 a.m. on the 2nd Wednesday of each month. During these meetings, team members present updates to programs and discuss ways to continue to promote the culture of excellent customer service for our organization.



TEAM MEMBERS

Facilitators:
Desmond Miller
& Rita Ellison

Angel Hernandez - Police
Aprill King - Fire
Brandon Edwards - Finance
Brian Stancil - Buildings & Grounds
Chis Smith - Wastewater
Dustin Cress - Transportation
Elizabeth Rutledge - Housing
Gerald Warren - Planning
Heather Freeman - Stormwater
Jason Allen - Fire
Jenny Varney - Parks & Recreation
Jenny Volpicelli - Electric

Jody Brewer - Aviation
Josh Braswell - Solid Waste
Latoya Peterson - Human Resources
Lisa Cloninger - Legal
Michelle Freeland - Customer Care
Michelle Hunt - Transit
Nick Blalock - Communications
Racquel Chestnut - Engineering
Robert Beamon - Fleet
Shane Russ - Water
Ytalo Delgado - Police

PERFORMANCE MEASUREMENT EFFORTS

Concord is deeply committed to providing cost-effective and quality services to citizens. To support these efforts, the City monitors its performance using a performance measurement program. Performance measurement involves the regular collection of quantifiable information regarding the results of City services. The City's collected metrics help demonstrate what kind of job we are doing and the effects our efforts are having in our community. In addition to the City's performance measurement program, benchmarking data is used to manage for results, improve productivity, and ensure Strategic Plan Goals are met. Performance information is a tool for use by citizens, City Council, City management, department directors, supervisors, and front-line employees.

Why do local governments measure performance? There are many reasons, which include [1]:

- To improve accountability
- To enhance city planning and budgeting
- To improve operational practices
- To conduct performance evaluations/management by objectives/performance appraisals
- To assist decision-making regarding resource allocation, and
- To enhance management decisions and contract monitoring

Since 2001, the City has maintained an aggressive effort to incorporate the use of performance measures in all departments. Most City departments monitor their performance through a series of semi-annual measures. Detailed measures are tied to each department's major service areas and associated performance goals. Nearly all departments report performance information, which can be found on individual departmental pages in Performance Summary Tables later in this document. The implementation and enhancement of performance measurement is a continuous journey as reflected in the budget document.

North Carolina Benchmarking Project

In 1999, Concord joined the North Carolina Benchmarking Project - coordinated by the UNC School of Government. The Project's measures are standardized so city services can be compared across participating municipalities. The program tracks performance information on the following city services:

- | | | |
|--------------------------------|---|-----------------------------|
| -Residential Refuse Collection | -Police Services | -Yard Waste/Leaf Collection |
| -Asphalt Maintenance & Repair | -Emergency Communications | -Fleet Maintenance |
| -Fire Services | -Human Resources | -Household Recycling |
| -Water Services | -Building Inspections (provided by Cabarrus County) | |
| -Sewer | -Parks & Recreation | |

This budget document does not attempt to list all performance measures associated with the NC Benchmarking Project. However, many participating departments in the project do include benchmarking measures in their Performance Summary tables. Additional Project information can be obtained by contacting the Budget Department or the UNC School of Government.

[1] Ammons, David N. (2001). *Municipal Benchmarks: Assessing Local Performance and Establishing Community Standards* (2nd ed.). Thousand Oaks, CA: Sage Publications.



Summary of External Agency Funding

The City of Concord grants funding to External Agencies, or non-governmental organizations that contribute to the City's cultural, social, and economic vitality. External Agency funding requests are considered by the City Council under the auspices of the Public Purpose Clause of the North Carolina State Constitution (Article V, Sec. 2(7)). Further guidance by North Carolina Supreme Court case law allows the City Council to choose to fund activities that 1) are within the appropriate scope of governmental involvement and reasonably related to community needs and 2) benefit the public, as opposed to special interests or persons.

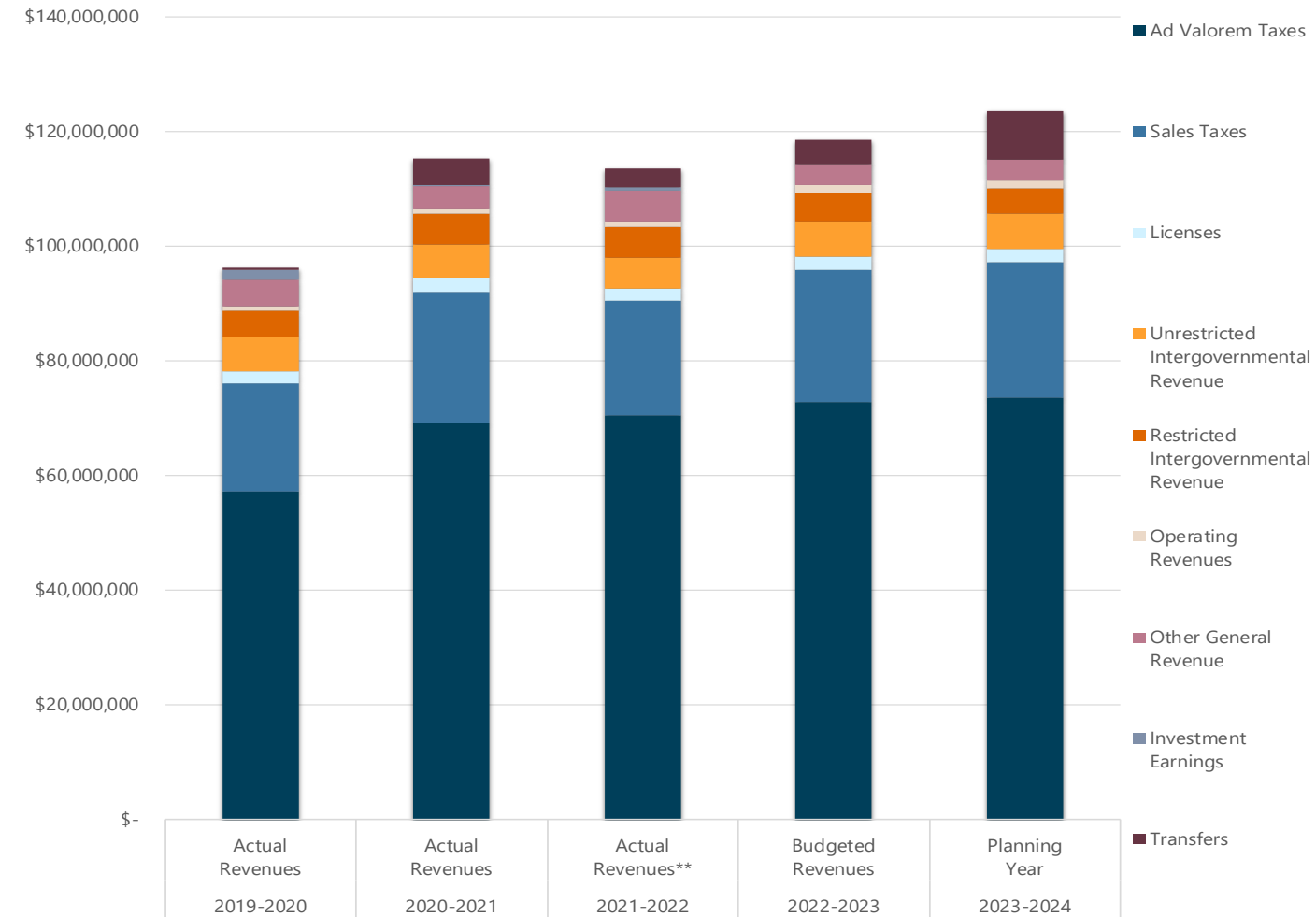
External Agency	Proposed Usage:	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
General Fund				
Bethpage United Presbyterian Church (AYA House)	Director & Peer Support Salaries	-	2,500	500
Big Brothers, Big Sisters of Cabarrus County	Match Activities - Financial Literacy	5,500	6,000	5,000
Boys & Girls Club of Cabarrus County	-	9,000	8,000	-
*Cabarrus Arts Council, Inc	Core Operational Expenses	37,000	37,000	28,000
Cabarrus County Education Foundation	Purchase of Books	-	-	1,000
Cabarrus Events Association	-	6,000	6,000	-
Cabarrus Victims Assistance Network (CVAN)	Shelter & Support Services	10,000	10,000	10,000
Coltrane LIFE Center	Overhead Utilities	-	-	3,000
Conflict Resolution Center - Teen Court	Operational Costs	8,500	6,000	5,000
El Puente Hispano	Adult Programs	2,000	3,000	3,500
Habitat for Humanity - Cabarrus County	Critical Repairs	12,000	12,000	14,500
Historic Cabarrus, Inc	Operational Costs-Programming, Archiving	10,500	9,000	7,500
International Center for Community Development	-	-	500	-
Opportunity House	-	-	2,000	-
Special Olympics - Cabarrus County	Spring Games	2,500	2,500	2,000
Sub-total		\$103,000	\$104,500	\$80,000
Utility Funds				
Cabarrus Cooperative Christian Ministries	Utility Bill Assistance	25,000	30,000	34,000
Salvation Army	Rent & Utility Bill Assistance	-	-	6,500
Sub-total		\$25,000	\$30,000	\$40,500
Community Development Block Grant				
Academic Learning Center	Teacher Stipends	4,000	3,500	2,500
Bethpage United Presbyterian Church (AYA House)	-	-	1,250	-
Big Brothers, Big Sisters of Cabarrus County	Career Counseling	-	4,000	3,500
Cabarrus County Education Foundation	Reading Mentors	-	-	1,000
Cabarrus Cooperative Christian Ministries	Affordable Housing, Utilities, etc.	8,500	13,000	15,000
Cabarrus Meals on Wheels	Purchase of Food for Meals	9,000	9,000	8,500
Coltrane LIFE Center	Health Care Supplies, etc.	6,500	9,000	9,000
Conflict Resolution Center - Teen Court	Public Safety Services	5,000	4,500	5,000
El Puente Hispano	After School Program & Workshops	10,500	8,000	8,500
Gibson Village Community Development Corporation	-	-	3,500	-
Habitat for Humanity - Cabarrus County	Homeowner Services Program	6,000	6,000	8,000
Hope Haven	Drug Counseling & Treatment etc.	8,000	6,000	6,000
Multicultural Community Student Union	-	6,500	4,500	-
Opportunity House	-	6,500	4,500	-
Prosperity Unlimited, Inc	Homebuyer Education	8,500	7,500	6,500
Salvation Army	Educational & Job Training Programs	12,500	12,500	13,000
Sub-total		\$91,500	\$96,750	\$86,500
TOTAL FOR ALL FUNDS		\$219,500	\$231,250	\$207,000

Agencies with an * at the beginning of their names have been adopted separately from the budget ordinance in accordance with N.C.G.S. Section 14 article 234.

General Fund Revenues & Expenditures

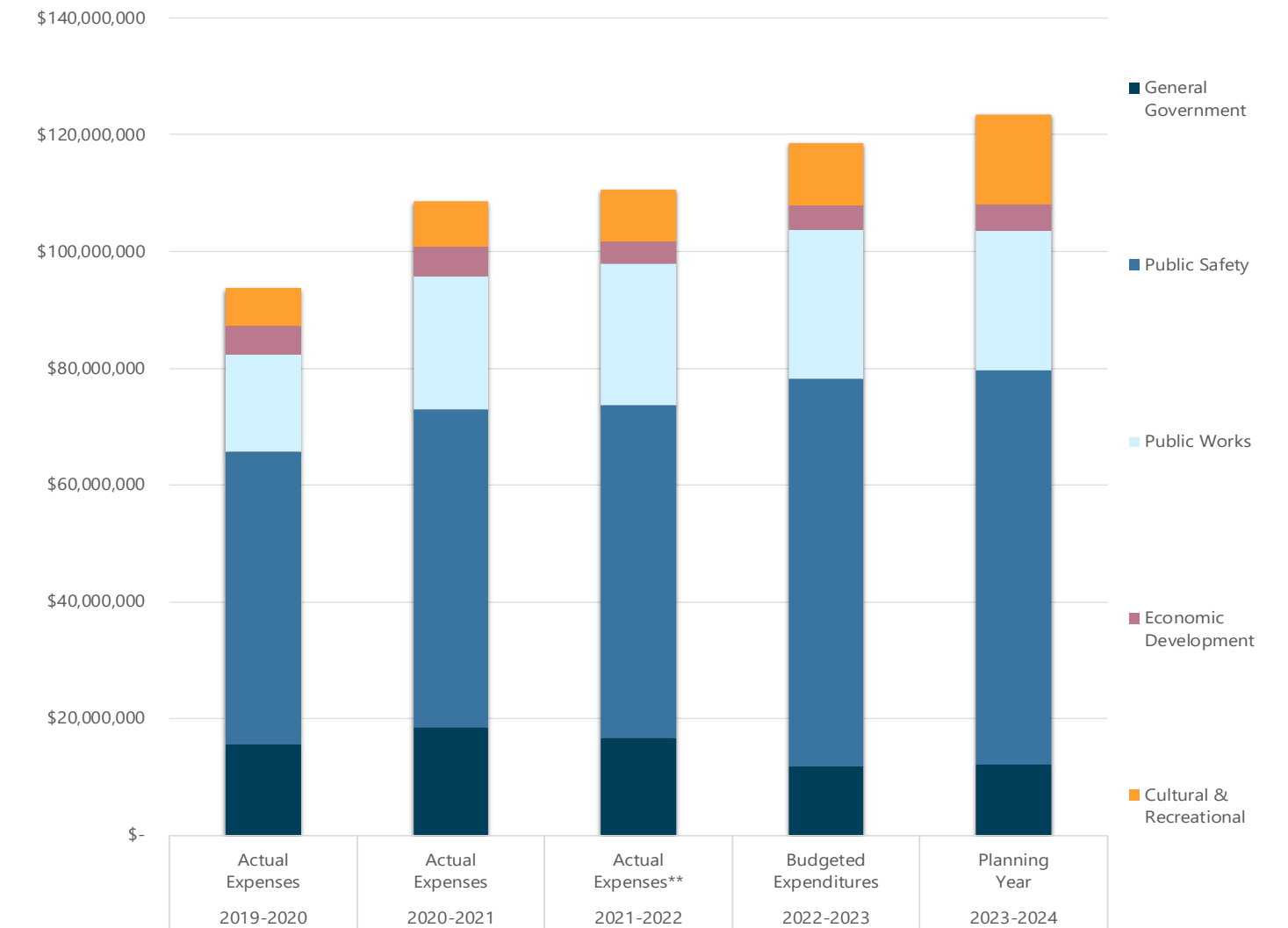
	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 100							
Ad Valorem Taxes	57,136,757	69,201,973	70,262,889	70,426,736	72,702,504	61.30%	73,497,584
Sales Taxes	18,919,783	22,777,368	25,234,820	20,033,197	23,241,601	19.60%	23,705,234
Licenses	2,141,309	2,566,877	2,265,500	2,154,325	2,232,500	1.88%	2,269,500
Unrestricted Intergovernmental Revenue	5,913,419	5,785,031	5,974,645	5,288,861	6,047,257	5.10%	6,138,000
Restricted Intergovernmental Revenue	4,643,675	5,260,366	5,761,997	5,406,517	5,142,664	4.34%	4,536,448
Operating Revenues	845,368	858,843	1,133,380	1,071,047	1,335,341	1.13%	1,347,002
Other General Revenue	4,459,083	4,087,732	13,085,446	5,277,091	3,617,457	3.05%	3,623,959
Investment Earnings	1,756,530	144,361	-	596,630	-	0.00%	-
Transfers	437,038	4,626,893	3,197,000	3,196,922	4,280,700	3.61%	8,405,788
Total Revenues	\$ 96,252,963	\$ 115,309,446	\$ 126,915,677	\$ 113,451,326	\$ 118,600,024	100.0%	\$ 123,523,515

* as amended
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Function	2023-2024 Planning Year
Functional Area							
General Government	15,638,886	18,543,425	18,665,547	16,616,707	11,873,347	10.0%	12,206,986
Public Safety	50,058,376	54,352,175	62,559,100	57,102,110	66,308,975	55.9%	67,393,407
Public Works	16,578,067	22,941,075	30,089,118	24,166,087	25,544,029	21.5%	23,995,142
Economic Development	4,899,215	4,918,999	4,858,615	3,908,483	4,203,554	3.5%	4,433,479
Cultural & Recreational	6,584,512	7,806,047	10,743,297	8,707,210	10,670,119	9.0%	15,494,501
Total Expenditures	\$ 93,759,056	\$ 108,561,720	\$ 126,915,677	\$ 110,500,596	\$ 118,600,024	100.0%	\$ 123,523,515

* as amended
**as of June 30, 2022

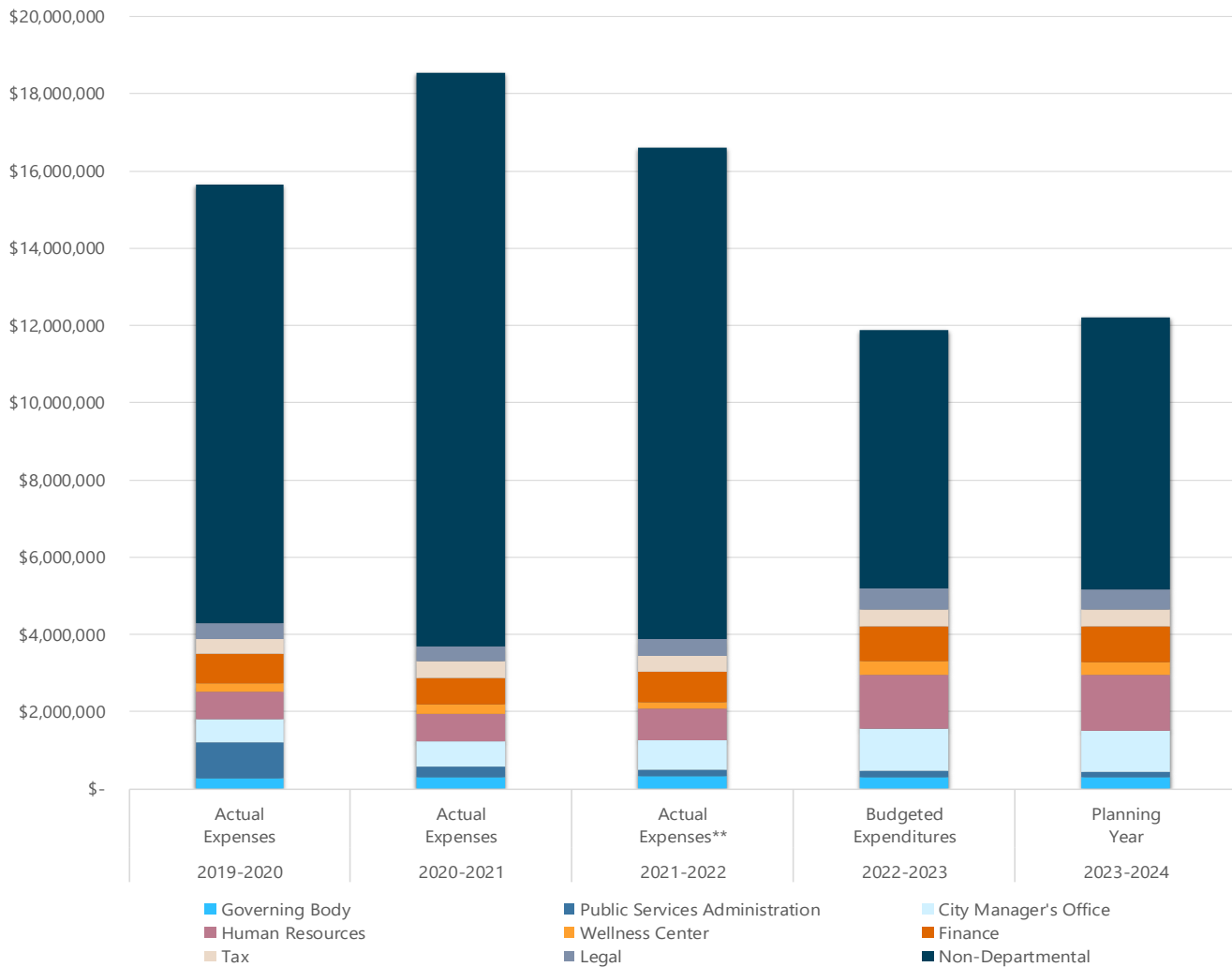


General Government Expenditures

Budget Unit (General Fund)	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Governing Body	286,360	312,020	479,788	330,592	297,009	2.5%	298,515
Public Services Administration	910,084	269,116	183,585	159,180	159,828	1.3%	130,554
City Manager's Office	613,987	651,829	911,316	757,114	1,090,915	9.2%	1,081,832
Human Resources	705,309	700,450	891,967	830,532	1,413,640	11.9%	1,434,573
Wellness Center	214,168	250,579	263,329	172,536	338,536	2.9%	342,125
Finance	758,216	683,601	837,776	780,795	907,291	7.6%	907,955
Tax	386,262	443,834	457,964	399,546	443,501	3.7%	444,616
Legal	401,439	383,843	472,788	458,702	527,658	4.4%	530,136
Non-Departmental	11,363,061	14,848,153	14,167,033	12,727,711	6,694,969	56.4%	7,036,680
Total Expenditures	\$ 15,638,886	\$ 18,543,425	\$ 18,665,547	\$ 16,616,707	\$ 11,873,347	100.0%	\$ 12,206,986

* as amended

**as of June 30, 2022



Governing Body

Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4110 Governing Body

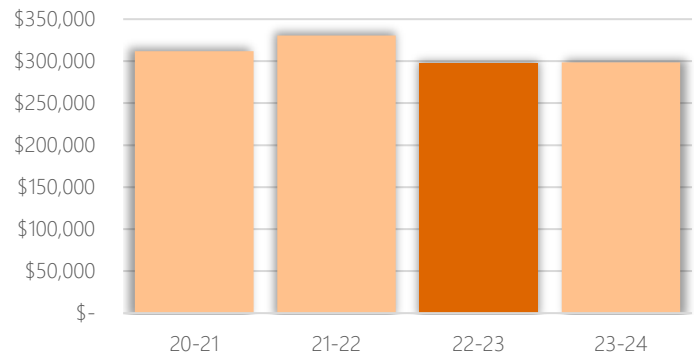
Mission Statement

The City of Concord partners with our community to deliver excellent service, and plans for the future while preserving, protecting, and enhancing the quality of life.

Major Services Provided

- Legislative governance
- Set policy for operation of government and establish goals and objectives guided by those policies
- Seek economic development through partnerships with other governments and private interests
- Set budget guidelines and adopt financial plans to provide services and retain financial stability of the City

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
8	8	8	8	8

*Governing Body FTE are not included in counting the total FTE at the City.

Major Accomplishments & Performance Goals

- Continue maintaining a healthy fund balance and capital reserves while meeting necessary expenses on a pay-as-you-go basis.
- Provide funding and support for goals and objectives of the City of Concord Strategic Plan 2020-2023 in the areas of General Government, Public Works, Public Safety, Recreation and Culture, Economic Development, and Transportation.
- The establishment of the Concord United Committee to promote diversity, equity, and inclusion within the City of Concord.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4110						
Personnel Services	174,791	186,018	180,836	185,401	162,492	134,200
Operations	213,532	394,151	480,893	300,588	248,556	278,174
Debt Service	136,492	136,870	136,581	136,581	136,581	136,826
Cost Allocations	(338,454)	(405,019)	(318,522)	(291,979)	(250,620)	(250,685)
Transfers	100,000	-	-	-	-	-
Total Expenditures	\$ 286,360	\$ 312,020	\$ 479,788	\$ 330,592	\$ 297,009	\$ 298,515

* as amended

**as of June 30, 2022

Public Services Administration

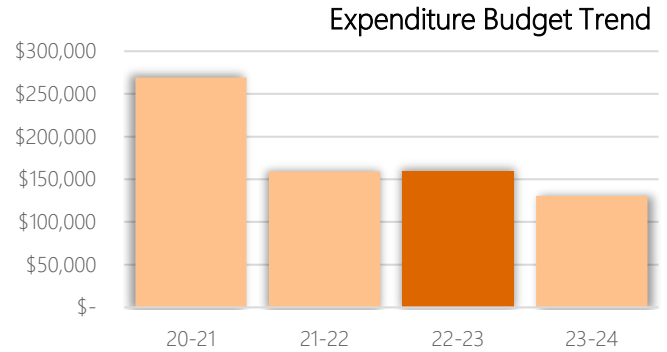
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4115 Public Services Administration

Mission Statement

Provides effective leadership, coordinates services, and promotes new initiatives for the infrastructure/development departments with the desire to support and achieve the goals of the Mayor, City Council, and the City Manager.

Major Services Provided

- Support and direction for City utility, infrastructure, and engineering departments
- Ensure safe work environment



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
1	1	1	1	1

FY 21-22 Major Accomplishments

- Completed roof restoration maintenance work on 2 shed mezzanines.
- Completed construction of BOC entrance roundabout and access road to the Traffic Management Center.
- Began design of new Fleet Services facility.
- Completed new fiber installation and technology upgrades.
- Completed renovations of new Transportation Department facility.
- Completed HVAC replacements.
- Completed smoke detector installation.

FY 22-23 Budget Highlights

- Continue roof inspections and restoration work on metal sheds and mezzanines.
- Replace HVAC units in Operations Building.
- Replace front/back gate loop sensors.
- Replace BOC camera server.
- Replace BOC Ready Room wall fabric.

FY 23-24 Planning Year Goals

- Continue roof inspection work on sheds.
- Repurpose Fleet Services facility.
- Continue departmental relocation plan (Electric and Transportation departments).
- Enhance BOC employee break areas.

Program & Strategy Enhancements

- Implement technology proposals to aid in performance measurement and improve communication.
- Continue to implement personnel expansions to allow increases in efficiency, improve operational safety, and bring supervisor to subordinate ratios into nationally recommended span of control for all infrastructure departments.
- Focus on personnel development and mentorship to plan for future growth, succession planning, and employee development.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Support & Direction	Provide quality customer service to City departments, citizens, and the development community a timely manner to expedite the delivery of infrastructure and planning services.	% of performance objectives achieved by infrastructure/development departments	80%	80%	78%	80%	100%
		% of constituent inquiries/complaints responded to within 24 hours	New for FY22	New for FY22	98%	100%	N/A
Safety	Promote safety in the workplace for planning and infrastructure co-workers to maintain a safe working environment.	Total number of recordable injuries for infrastructure/development coworkers	29	20	21	18	N/A

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	167,714	181,668	185,045	184,093	195,665	196,242
Operations	414,286	304,170	398,421	329,196	353,788	280,120
Debt Service	1,025,241	149,343	149,392	149,391	149,333	-
Cost Allocations	(1,155,156)	(366,066)	(549,273)	(503,500)	(538,958)	(345,808)
Transfers	458,000	-	-	-	-	-
Total Expenditures	\$ 910,084	\$ 269,116	\$ 183,585	\$ 159,180	\$ 159,828	\$ 130,554

* as amended

**as of June 30, 2022

City Manager's Office

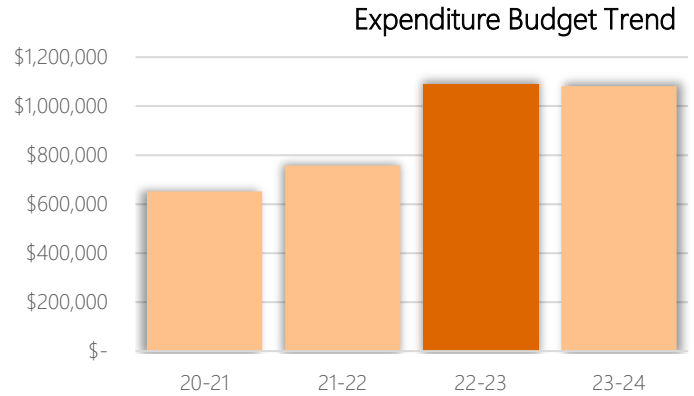
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4120 City Manager's Office

Mission Statement

Plan and deliver City services to all citizens in the most efficient, economical, and effective manner. Keep our citizens informed and aware of City government.

Major Services Provided

- Present reports and recommendations in assistance to the Mayor and City Council
- Manage the delivery of City services through coordination and direction of all City Departments
- Assure public notices and City Council meetings follow all procedures, statutes, and ordinances
- Maintain complete and accurate records of the proceedings of City Council meetings
- Provide a comprehensive public affairs program in support of Council action and departmental activities including outreach opportunities such as Concord 101, Civic Education, and Partnerships for Stronger Neighborhoods



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
7	8	9	9	9

FY 21-22 Major Accomplishments

- Developed a diversity, equity, and inclusion (DEI) program.
- Continued social media communication efforts.

FY 22-23 Budget Highlights

- Continue social media communication efforts to enhance followers on all social media platforms.
- Public communication training for Elected Officials.
- Enhance communications regarding downtown improvements.
- Coordinate with Human Resources to implement recommendations from the Concord United Committee.
- Expand DEI conversations into the community.

FY 23-24 Planning Year Goals

- Rewriting of the Strategic Plan.
- Enhance and expand communication efforts.
- Coordinate with Cabarrus County staff for programming of new StreetScape platform.

Program & Strategy Enhancements

- Continue with monthly staff and functional meetings to review progress with departmental goals and responsibilities.
- Continue to enhance partnerships among management, directors, and the Customer Service Advancement Team to help service citizens and customers, help departments apply best practices to enhance customer satisfaction.
- Continue working with City departments to foster more sustainable, environmentally friendly, and conservation-minded practices.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Assistance to Mayor & City Council	Provide thorough information to Mayor and City Council to facilitate informed decision-making concerning the City.	% of Council Members rating overall satisfaction with Admin as "very" or "somewhat" satisfied	100%	100%	100%	100%	100%
Coordination of City Departments	Provide timely and accurate information to City departments for effective use of City resources.	% of City staff rating overall positive satisfaction with Admin	97%	100%	97%	100%	100%
		% of citizens rating overall satisfaction with City services positive or neutral	N/A based on bi-annual survey	95%	N/A - biennial survey will be completed in FY22-23	100%	100%
Customer Service	Provide promotion, leadership, and monitoring for the City's commitment to provide excellent and continuously improving customer service.	% of citizens rating overall satisfaction with quality of customer service received positive or neutral	N/A based on bi-annual survey	95%	N/A - biennial survey will be completed in FY22-23	95%	N/A
Public Affairs	Provide quality, comprehensive, and timely information to the public and City neighborhoods on major events/issues and projects in Concord; develop community outreach opportunities; create environmental stewardship within the community and organization; and foster clear communication and productive relationships between City government and citizens.	% of active recognized neighborhood organizations engaged in programs & activities	N/A due to Covid-19	100%	100%	100%	100%
		% of budgeted Neighborhood Matching Grant (NMG) funding awarded	100%	100%	100%	100%	100%
		% of 3rd grade teachers rating overall satisfaction with Civic Education Program as "very" or "somewhat"	N/A due to Covid-19	100%	N/A	100%	95%
		% of Concord 101 participants rating overall satisfaction with the program as "very" or "somewhat"	100%	100%	100%	100%	98%
		Growth in CityLink Newsletter subscriptions	50%	100%	5%	50%	50%
Records	Provide accurate notification of public meetings, prepare and maintain all Statutes and Ordinances, and compile and disseminate City Council minutes in a timely manner.	% of draft regular meeting minutes ready for adoption by next month	100%	100%	100%	100%	100%

Budget by Category

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
Budget Unit #: 4120	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Planning Year
Personnel Services	895,943	1,012,549	1,235,753	1,181,756	1,311,963	1,304,210
Operations	315,278	353,899	394,457	222,707	346,803	334,192
Debt Service	139,559	139,946	139,650	139,650	139,650	139,901
Cost Allocations	(736,793)	(854,566)	(858,544)	(786,999)	(707,501)	(696,471)
Total Expenditures	\$ 613,987	\$ 651,829	\$ 911,316	\$ 757,114	\$ 1,090,915	\$ 1,081,832

* as amended

**as of June 30, 2022

Human Resources

Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4125 Human Resources

Mission Statement

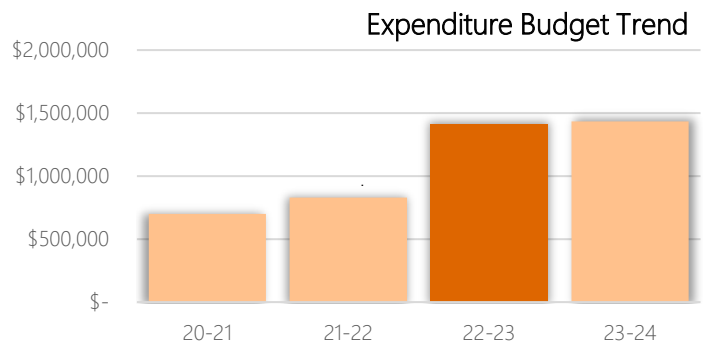
Perform with the highest level of confidentiality, professionalism, and integrity with a primary focus on decreasing liability and helping to make the City of Concord a preferred employer. Major areas of expertise include policy development, federal and state employment law compliance, employee relations, general liability insurance management, benefits administration, recruitment, worker’s compensation, position management, compensation, safety and risk management, performance management, and occupational health and wellness.

Vision Statement

The Human Resources Department will be a preferred partner to stakeholders by using automation to build a diverse talent pipeline and provide robust training and development—promoting an inclusive and engaging work environment.

Major Services Provided

- Federal and State Employment Law Compliance
- Benefits Administration
- Employee Relations
- Worker’s Compensation
- Recruitment/Retention
- Safety & Training



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
13	13	13	13	13

FY 21-22 Major Accomplishments

- Introduced a City-wide internship program.
- Managed a third in-network only medical plan option to address the need for a more affordable family medical coverage option.
- Completed phase 2 of the HR Market Study and submitted compensation structure recommendations to City leadership.
- Provided COVID-19 support and guidance to coworkers and management.
- Implemented a City-wide training management software to assign, track and manage coworker training more efficiently.
- Successfully transitioned Journey through Concord, Service Awards, and Jo Atwater Award from CSAT to HR.

FY 22-23 Budget Highlights

- Continue to use City-wide training management software to best serve coworkers’ needs.
- Explore HRIS and Risk software options to enhance services and reduce data loss and unneeded duplication.
- Continue to promote and provide Journey through Concord, Service Awards, and Jo Atwater Award.

FY 23-24 Planning Year Goals

- Explore HRIS options to eliminate data duplication and create a centralized database to streamline applicant tracking, onboarding, and performance management data.
- Continue to audit policies and practices from the lens of employment law compliancy and best practice methodology.
- Continue to look for ways to improve City-wide interviewing and candidate selection processes to remain in alignment with the City’s diversity and inclusion efforts.
- Continue to manage and oversee the City-wide internship program.
- Continue to explore opportunities to attract and retain top talent.
- Implement a City-wide supervisor prep program to promote upward mobility within the City and enhance career development opportunities.
- Enhance the exit interview process to better utilize exit interview information to reduce turnover and increase retention.

Program & Strategy Enhancements

- Continue to prioritize continuous learning through formal HR-related training and internal cross-training.
- Continue to encourage coworkers, retirees, and covered dependents to select cost-effective insurance plans.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Federal & State Employment Law Compliance	Ensure clear and objective development and administration of policies to ensure compliance with federal and state employment regulations, for the well-being of the City and its coworkers.	# of HR related trainings attended by staff	128	52	48	52	20
Customer Service	Provide promotion, leadership, and monitoring for the City's commitment to provide excellent and continuously improving customer service.	% of new hires completing Journey Through Concord training within 1 year	N/A*	N/A	N/A	100%	N/A
Employee Relations	Encourage and provide a thorough and streamlined grievance process to review issues fairly and expediently	% of grievances resolved at department level	50%	>85%	100%	<85%	80%
Recruitment/Retention	Provide strong position descriptions to attract qualified employees to ensure appropriate staffing levels	Average # of days from open to fill for full-time job vacancies	60	<70	53	<70	70
		Turnover Rate	7.52%	<10%	9%	<10%	10.2%
Worker's Compensation	Ensure a thorough review and correct processing of related claims	# of worker's compensation injuries	40	<100	65	100	<100
Safety & Training	Promote safe practices and awareness Citywide for the benefit of employee health and safety and insurance	# of departments receiving Dept. of Labor Safety Award	8	19	14	33	19
		% of employees receiving OSHA required annual training courses	30%	90%	49%	90%	90%

*Journey Through Concord was paused during FY 21 due to COVID-19.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	1,102,918	1,108,886	1,225,326	1,178,500	1,298,226	1,305,150
Operations	320,248	367,219	505,191	408,426	643,200	662,188
Debt Service	147,227	147,635	147,323	147,323	147,323	147,587
Cost Allocations	(865,083)	(923,291)	(985,873)	(903,717)	(675,109)	(680,352)
Total Expenditures	\$ 705,309	\$ 700,450	\$ 891,967	\$ 830,532	\$ 1,413,640	\$ 1,434,573

* as amended

**as of June 30, 2022

Wellness Center

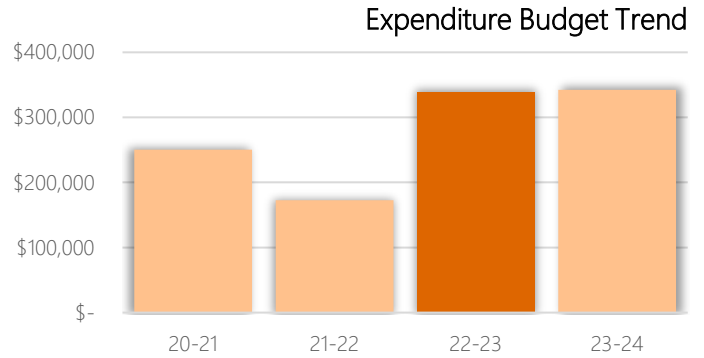
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4126 Wellness Center

Mission Statement

Create an environment dedicated to improving the health and wellness of our coworkers by diagnosing and treating illness/injuries and providing opportunities for employees to learn the skills they need in order to optimize their health and well-being. The Wellness Center is committed to providing easily accessible and confidential services and consistently providing all customers with professionalism, expertise, and high-quality customer service in the administration of services.

Major Services Provided

- Drug Testing
- Immunizations
- Workers' Compensation Services
- Illness prevention and risk-reduction counseling
- Treatment of chronic and acute episodic injuries, illnesses, and accidents
- Provide comprehensive physical examinations for: Annual requirements for applicable positions and pre-employment for positions as needed



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
Contract	Contract	Contract	Contract	Contract

FY 21-22 Major Accomplishments

- Continued to enhance contract provider services.
- Maintained expanded clinic staffing model and clinic hours in response to increased utilization.
- Received Healthiest Employer Award in the region by the Charlotte Business Journal for the fifth consecutive year.
- Held drive-thru flu clinic—resulting in 202 flu vaccinations being administered.
- Held two COVID-19 vaccination clinics.
- Successful virtual benefits information sessions and open enrollment.
- Continued to provide virtual training options for City-wide wellness career development trainings.
- Increased fitness center utilization.
- Introduced on-site fitness training to promote physical fitness among coworkers.

FY 22-23 Budget Highlights

- Continue to add additional wellness trainings and seminars.

FY 23-24 Planning Year Goals

- Continue to add additional wellness trainings and seminars.

Program & Strategy Enhancements

- Develop and promote additional wellness initiatives to engage coworkers and potentially reduce health care costs through:
 - Nutrition
 - Heart Health
 - Weight Loss
 - Cancer Prevention
 - Diabetes Management
 - Stress Management
 - Breast Cancer Awareness
 - Well Visits

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Education	Provide information and support for coworkers to change their behaviors and adopt a new wellness lifestyle by educating them regarding unhealthy habits and the benefits of healthy habits – for themselves and their families.	# of risk-reduction or patient education programs (smoking cessation, weight management)	84	20	90	20	20
Customer Service	Enhance the level of customer service provided to coworkers by providing cost saving alternatives.	# of Patient Visits	2,732	2,000	2,563	2,000	2,000

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Operations	341,031	396,486	467,688	359,866	456,896	457,481
Cost Allocations	(126,864)	(145,907)	(204,359)	(187,329)	(118,360)	(115,356)
Total Expenditures	\$ 214,168	\$ 250,579	\$ 263,329	\$ 172,536	\$ 338,536	\$ 342,125

* as amended

**as of June 30, 2022

Finance

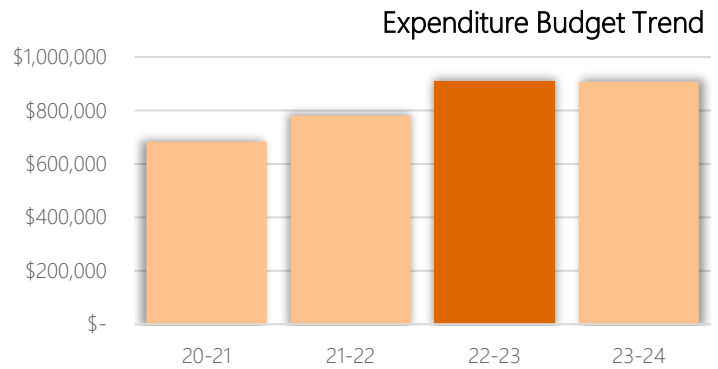
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4130 Finance

Mission Statement

Provide sound and innovative financial management in the areas of financial record keeping, accounting, payroll, accounts payable, and budgeting to the Mayor and City Council, City Management, City departments, regulatory agencies, vendors, and U.S. financial markets with the desire to conduct ourselves according to the highest professional standards of financial planning and reporting.

Major Services Provided

- Accounts Payable
- Payroll
- Accounting & Grants
- Budgeting & Performance Measurement
- Investments & Debt Management



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
14	15	15	15	15

FY 21-22 Major Accomplishments

- Issued an RFP for banking services.
- Added Docuware enhancements to allow invoice display with simple keystrokes while viewing check payment history in FinancePlus.
- Created an import for customer service refund check requests from Collections to FinancePlus to improve efficiency.
- Aligned the annual budget to the City Council’s Strategic Plan 2020-2023’s goals and objectives.
- Worked with Planning to incorporate all City grant recipients within Neighborly Software to streamline grant process.
- Added a Senior Payroll Technician position to create a career ladder opportunity within Finance.
- Implemented cost allocation findings within the budget process.
- Won the Triple Crown Award from GFOA for having received the Certificate of Achievement for Excellence in Financial Reporting (COA), the Distinguished Budget Presentation Award, & the Popular Annual Financial Reporting Award.

FY 22-23 Budget Highlights

- Issue debt associated with potential upcoming Capital Projects.
- Explore options for an automated Annual Financial Statement software.
- Work with the Sustainability Committee to develop a comprehensive performance measurement program.
- Partner with the City Manager’s Office on incorporating Strategic Plan updates into annual budgets.

FY 23-24 Planning Year Goals

- Practice good stewardship and accountability in managing the City of Concord’s financial resources.
- Continue transparent financial reporting through the budget and audit process.
- Explore options for electronic refunds for Customer Care and Parks & Recreation.
- Develop automation in budget reporting and collaborate with departments to streamline budget processes.

Program & Strategy Enhancements

- Grants continues to maintain compliance in monitoring and reporting.
- Budget uses the NC Benchmarking Project to evaluate and improve departmental performance.
- Accounts Payable reviews monthly on-time payment reports to identify problems and causes for late payments.
- Payroll reviews monthly payroll accuracy reports to reduce or eliminate potential for error on future payroll processes.
- Accounting regularly reviews Generally Accepted Accounting Principles (GAAP) and updates procedures to ensure that the City is 100% in compliance with the highest accounting standards.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Accounting & Grants	Provide accurate financial information in a timely manner to the City Council, department directors, and external agencies to comply with local, state, and federal laws, and governmental accounting and regulatory requirements.	Receipt of GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Pending	Yes	Yes
		% of journal entries made as corrections	1.65%	< 5%	1.36%	<5%	<5%
		% of external reporting deadlines met	100%	100%	100%	100%	100%
Payroll	Provide accurate and timely payments to City employees to comply with the City's compensation plan.	Payroll accuracy rate	99.7%	99%	99%	99%	99%
Accounts Payable	Provide accurate and timely issuance of payments to vendors to maximize the City's cash flow position.	% of vendors paid on-time	88%	95%	94%	95%	95%
		% of payments made electronically	65%	55%	76%	80%	75%
Budgeting & Performance Management	Provide timely and accurate budget and performance information to the Mayor/City Council, management, department directors, external agencies, and the public to maintain effective use of City resources.	Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Pending	Yes	Yes
		Receipt of GFOA Popular Annual Report Award	Yes	Yes	Pending	Yes	Yes
Engagement	Distribute easy to consume and informational products to the stakeholders of the City.	# of views of Annual Budget Video	New	New	438	1,000	1,000

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4130						
Personnel Services	1,262,229	1,242,470	1,325,115	1,251,485	1,380,509	1,389,134
Operations	171,351	111,620	188,400	131,857	319,249	308,498
Capital Outlay	41,457	21,030	-	-	-	-
Debt Service	202,438	202,999	202,570	202,570	202,570	202,933
Cost Allocations	(919,260)	(894,519)	(878,309)	(805,117)	(995,037)	(992,610)
Total Expenditures	\$ 758,216	\$ 683,601	\$ 837,776	\$ 780,795	\$ 907,291	\$ 907,955

* as amended

**as of June 30, 2022

Tax

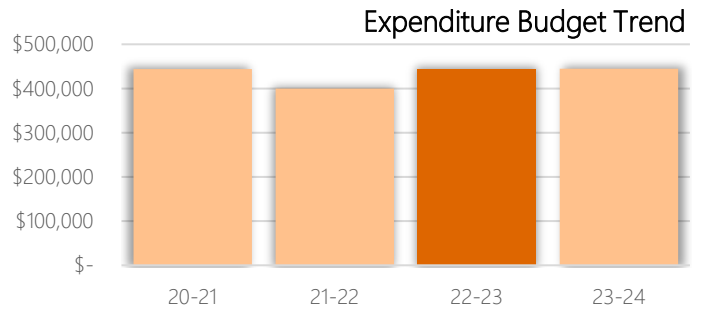
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4140 Tax

Mission Statement

Provide accurate and timely vehicle, heavy equipment, and beer/wine tax and license billings; processing of payments, and enforcement of collections to provide the City with the resources for the delivery of quality public services and assist Council in ensuring a fair and equitable tax rate.

Major Services Provided

- Bill and Collect: Beer/Wine License Tax, Vehicle Rental Tax, Heavy Equipment Tax
- Cemetery Record Maintenance



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
.75	1	1	1	1

Major Accomplishments and Performance Goals

- Conduct Beer & Wine License Audit and educate businesses on the requirement to obtain a license.
- Monitor Vehicle Rental Tax revenues.
- Make necessary updates, trainings, and changes to cemetery software.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Billing & Processing of Tax Bills	Provide low-cost Tax Division services to maximize use of resources required to service the City's taxpayers.	% of Beer/Wine License fees collected	87%	95%	96%	95%	N/A
Revenue Collection	Provide accurate and timely reporting of revenue collections to management team.	Timely reporting of Tax revenue – by the Agenda deadline	100%	100%	100%	100%	N/A

Budget by Category

Budget Unit #: 4140	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	59,476	91,463	93,711	93,567	100,729	101,307
Operations	298,736	321,704	336,563	278,806	309,402	309,425
CIP Projects	-	3,450	-	-	-	-
Debt Service	21,471	21,530	21,485	21,485	21,485	21,523
Cost Allocations	6,579	5,686	6,205	5,688	11,885	12,361
Total Expenditures	\$ 386,262	\$ 443,834	\$ 457,964	\$ 399,546	\$ 443,501	\$ 444,616

* as amended

**as of June 30, 2022

Legal

Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4150 Legal

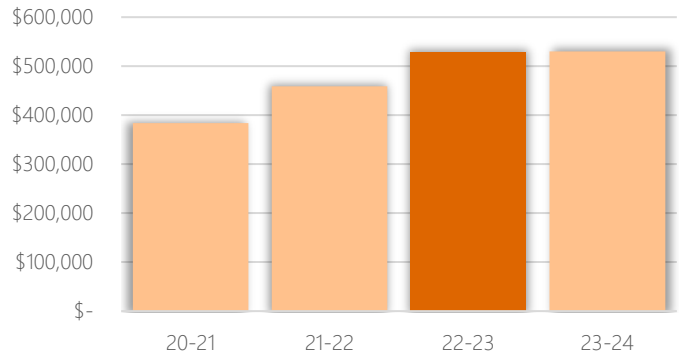
Mission Statement

Provide efficient and effective in-house legal counsel to all City departments, the City Manager’s Office, the Mayor, City Council, Planning and Zoning Commission, Zoning Board of Adjustment, and the Historic Commission with the desire to reduce the City’s potential liabilities and damages.

Major Services Provided

- Real Property - Research and acquire real property; handle disposition of surplus properties
- Contracts - Research and write contracts, deeds, leases, releases, and other legal documents; review and certify as to form and legal acceptability of contracts prepared by others
- Litigation - Research and prepare documents necessary for the defense of lawsuits against the City or its employees brought against them for conduct while in the line of duty
- City Code/Ordinances - Research and draft new ordinances and changes to City Code
- Education - Review legal periodicals/recent court decisions to advise City Management and staff of legal implications and potential impact on policies and procedures. Train staff and elected officials in proper legal procedures and changing laws
- Advise Policy Makers - Provide legal counsel to Policy Makers, City Council, City Manager, Department Heads, City staff, Historic Preservation Commission, Planning & Zoning Commission, and Zoning Board of Adjustment

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
6	6	6	6	6

FY 21-22 Major Accomplishments

- Continued to represent the City in litigation matters, including code enforcement, personnel, workers compensation, civil rights cases, eminent domain, collections, contracts, and bankruptcies.
- Drafted and negotiated contracts.
- Researched and assembled responses to subpoenas and public records requests.
- Title search for code enforcement, subdivision, and utility projects; negotiated and acquired properties for parks, utilities, and infrastructure.
- Drafted code amendments and new code sections.
- Reviewed and drafted various City policy and technical documents.

FY 22-23 Budget Highlights

- Continue to demonstrate a strong commitment to providing quality, responsive legal services.
- Identify the goals and objectives of the City Council.

FY 23-24 Planning Year Goals

- Provide high quality, cost-effective legal advice and services to City Council and City departments.
- Seek justice and enhance public safety through the effective enforcement of laws.

Program & Strategy Enhancements

- Staff attend continuing education classes.
- Keep City staff, elected officials, and appointed officers informed and trained on legal procedures and changing laws.
- Efficient review of contracts in a timely manner.
- Cross-train staff for efficiency when absences occur.
- Scan historic documents for general use.
- Updating CDO and COD to conform to changes in GIS to shorten and make them more user-friendly.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Real Property	Check ownership and liens on all titles for acquisition, litigation and code enforcement purposes in order to ensure that the City obtains clear property titles, and in order to name the proper parties in litigation and code enforcement actions.	# of title searches	149	200	157	200	N/A
Contracts	Efficiently review, amend, and execute contracts in order to ensure that the City's interests are properly addressed, and that goods and services are procured in a timely manner.	Avg. days turnaround time to review written contracts	1	1	1	1	3
Education	Train staff, elected officials, and appointed officers in proper legal procedures and changing laws to reduce or eliminate potential liability to ensure compliance with all applicable local, state, and federal laws/regulations	% of state mandated training completed by Attorneys and staff	100%	100%	100%	100%	100%
Advise Policy Makers	Provide legal advice, counseling and support to Council and all applicable boards and commissions as well as City leadership and staff to make informed decisions, comply with all applicable laws, and reduce potential liabilities.	Create, maintain, & update a bank of legal bulletins on the City's intranet	Yes	Yes	Yes	Yes	Yes

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4150						
Personnel Services	679,000	721,762	731,452	729,330	779,437	782,322
Operations	76,454	45,122	137,795	82,307	131,141	131,114
Debt Service	125,757	126,105	125,839	125,839	125,839	126,064
Cost Allocations	(479,772)	(509,147)	(522,298)	(478,773)	(508,759)	(509,364)
Total Expenditures	\$ 401,439	\$ 383,843	\$ 472,788	\$ 458,702	\$ 527,658	\$ 530,136

* as amended

**as of June 30, 2022

Non-Departmental

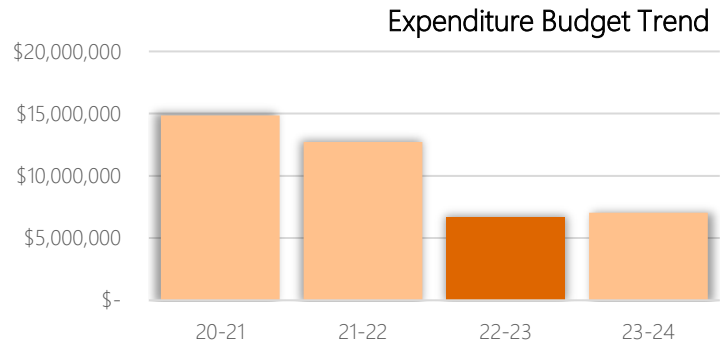
Fund: 100 General Fund | Functional Area: General Government | Budget Unit: 4190 Non-Departmental

Mission Statement

The Non-Departmental budget unit includes expenses that are unable to or are not required to be assigned to a specific General Fund City department.

Major Services Provided

N/A



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	0	0

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4190						
Personnel Services	13,669	32,936	300,000	-	376,211	300,000
Operations	1,378,104	2,293,753	1,835,736	1,559,035	1,436,498	1,606,338
Capital Outlay	23,156	39,533	123,282	113,503	-	-
CIP Projects	130,334	88,813	74,321	138,633	-	-
Debt Service	203,060	193,336	-	-	-	-
Cost Allocations	1,532,121	1,878,311	1,913,697	1,754,222	400,016	429,413
Transfers	8,082,616	10,321,471	9,645,159	9,162,318	4,050,801	4,354,429
Non-Operating Expenses	-	-	274,839	-	431,443	346,500
Total Expenditures	\$ 11,363,061	\$ 14,848,153	\$ 14,167,033	\$ 12,727,711	\$ 6,694,969	\$ 7,036,680

* as amended

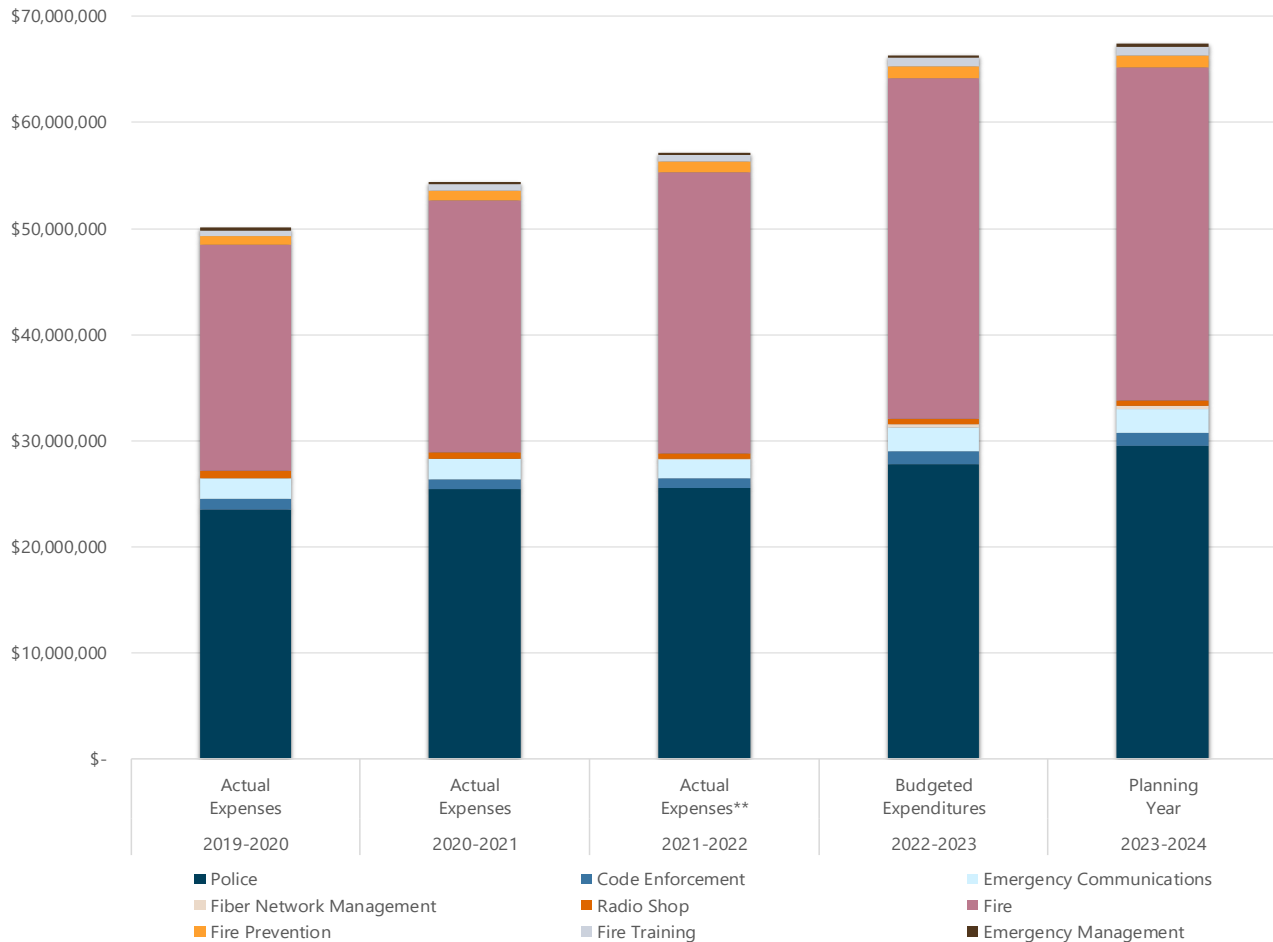
**as of June 30, 2022

Public Safety Expenditures

Budget Unit (General Fund)	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Police	23,539,709	25,422,407	27,340,289	25,518,462	27,791,577	41.9%	29,541,427
Code Enforcement	979,215	952,636	1,138,879	909,504	1,169,015	1.8%	1,168,422
Emergency Communications	1,906,557	1,945,231	2,042,298	1,796,119	2,322,334	3.5%	2,279,337
Fiber Network Management	-	-	48,532	8,130	281,995	0.4%	282,439
Radio Shop	709,596	617,071	615,240	553,690	470,931	0.7%	479,357
Fire	21,300,759	23,676,031	29,411,755	26,490,748	32,167,255	48.5%	31,426,449
Fire Prevention	893,842	986,913	1,071,443	1,020,574	1,095,403	1.7%	1,122,757
Fire Training	508,145	544,455	685,824	627,507	816,838	1.2%	838,218
Emergency Management	220,553	207,431	204,840	177,377	193,627	0.3%	255,001
Total Expenditures	\$ 50,058,376	\$ 54,352,175	\$ 62,559,100	\$ 57,102,110	\$ 66,308,975	100.0%	\$ 67,393,407

* as amended

**as of June 30, 2022



Police

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4310 Police

Mission Statement

In partnership with the community, we will reduce the levels of crime, fear, and disorder through evidence-based community policing strategies. We embrace transparency and accountability, provide exceptional service, and are committed to a culture of excellence.

Vision Statement

A community where citizens and police work together, in harmony, to achieve the highest standards of public safety.

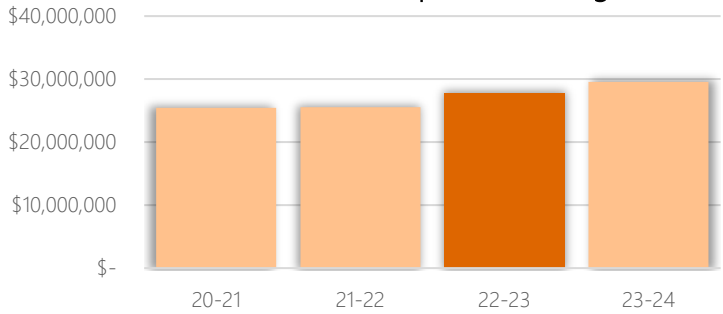
Core Values

Competence | Courage | Integrity | Leadership | Respect | Restraint

Major Services Provided

- Evidence-based community policing, including:
 - Geographically assigned patrol
 - Criminal and forensic investigations
 - Community outreach and education
 - Airport security and customer service
 - Tactical and strategic planning
 - Community engagement

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
209	217	226	227	244

FY 21-22 Major Accomplishments

- Increased patrol staffing by 8 police officers via COPS Hiring Grant. (Year 2 of a 4-year plan).
- Added Court Liaison officer to increase district court efficiency and patrol staffing while court is in session.
- Continued pursuing accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA).

FY 22-23 Budget Highlights

- Add school resource officer for Roberta Road Middle School set to open in August of 2022.
- Continue the use of Gray Key Mobile Digital Forensics Software.

FY 23-24 Planning Year Goals

- Increase patrol staffing by 8 police officers.
- Add crime prevention officer to increase effectiveness of education to community. (CPTED)
- Work with Aviation Director to add 2 police officers to the airport depending upon increase in commercial activity.
- Continue the use of Gray Key Mobile Digital Forensics Software.

Program & Strategy Enhancements

- Continue utilization of data performance indicators at the city, district, and team levels.
- Continue evidence-based community policing philosophy with emphasis on community partnerships, problem-solving, transparency and accountability, and customer service.
- Continue to expand capacity of digital forensic investigators.
- Expand training beyond the classroom environment to provide staff with more relevant hands-on experiences.
- Continue to host Youth Police Academy and Crime & Safety Sessions.
- Continue to use social media to enhance community engagement.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Evidence-based community policing services (COPS)	Achieve the highest standards of public safety. The Concord Police Department seeks to reduce the levels of crime, fear, and disorder through evidence-based community policing strategies.	# of dispatched calls per officer	1,196	1,250	1,180	1,250	807
		# of incoming calls per 1,000 population	1,017	1,150	984	<2,500	<2,500
		Average monthly staffing level	95%	95%	93%	95%	95%
		Part I Crimes per 1,000 population *	15	<30	5.6	<30	55
		% of Part I cleared of those reported	34%	40%	26%	40%	40%
		# of crashes at top 5 intersections	157	200	84	200	<150
		Average response time to high-priority calls in minutes	4:30	<5.0	4:38	<5.0	5
		Bicycle Patrol Hours	487	1,000	663	1,000	N/A
		Foot Patrol Hours	6,948	8,200	3,241	8,000	N/A

*Using NIBRS, previous Part 1 Crimes are now called Group A. However, Group A offenses include many more crimes than Part 1 crimes contained. For this measure, we are measuring Murder, Rape, Robbery, Aggravated Assault, Burglary, Larceny Theft, Motor Vehicle Theft, and Arson.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	17,069,870	18,197,969	19,311,203	18,485,693	19,954,058	20,960,969
Operations	3,784,208	4,113,794	4,713,571	3,832,769	4,813,540	5,084,054
Capital Outlay	970,033	1,377,178	1,533,046	1,494,206	1,090,000	1,532,000
Debt Service	826,407	789,200	771,416	771,416	743,570	715,724
Cost Allocations	889,191	936,369	990,192	907,676	1,140,409	1,198,680
Other Financing Uses	-	7,896	-	26,701	-	-
Total Expenditures	\$ 23,539,709	\$ 25,422,407	\$ 27,340,289	\$ 25,518,462	\$ 27,791,577	\$ 29,541,427

* amended

**as of June 30, 2022

Code Enforcement

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4312 Code Enforcement

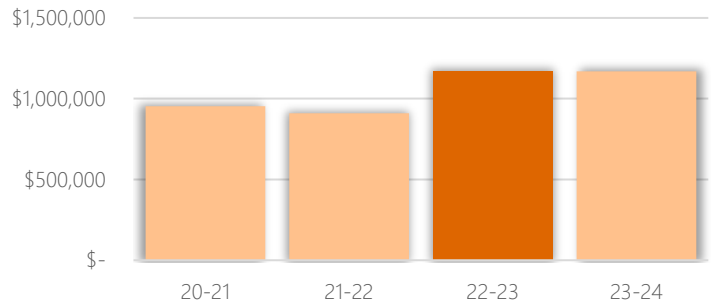
Mission Statement

Maximize the quality of life for the citizens of the City and its visitors by protecting property and the natural, historic, and economic environment. Code Enforcement combats crime and the fear of crime while upholding the law fairly, firmly, and respectfully. This is accomplished with teamwork, building community partnerships, solving problems, and being accountable to those we serve. We will do this with integrity, common sense, sound judgment, and respect for cultural diversity and high ethical standards.

Major Services Provided

- Enforcement of codes related to disorder issues
- Enforcement of established zoning codes
- Enforcement of minimum housing codes

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
9	9	9	9	9

FY 21-22 Major Accomplishments

- Improved speed and efficiency in resolving City Works complaints.
- Met with Accella and City Works software personnel to discuss feasibility of tracking additional performance measures.
- Increased proactive neighborhood sweeps to address code issues.
- Researched additional methods to address repeat offenders and absent owners.

FY 22-23 Budget Highlights

- Improve and develop training programs for Code Enforcement staff.
- Work with Planning to identify dilapidated structures that could be developed into affordable housing.
- Complete Year 1 of 2 of upgrading computer tablets.
- Purchase Body Cameras for all 9 employees.

FY 23-24 Planning Year Goals

- Complete Year 2 of 2 of upgrading computer tablets.
- Continue to explore pertinent performance measures to increase division's efficiency.
- Analyze the Code Enforcement Body Camera Program's effectiveness prior to updating contract.

Program & Strategy Enhancements

- Continued improvement in consistency and efficiency of daily operations while being able to track stats and work trends.
- Review processes to continue improvement or determine if they are as efficient and effective as allowed by law.
- Code Enforcement will continue to focus on the division's statistics to direct where an emphasis of enforcement is needed the most and use targeted enforcement or education and compliance efforts in those areas, placing a greater emphasis on minimum housing standards.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Code Enforcement	Provide citizens comprehensive and consistent enforcement of zoning and City code regulations to improve neighborhood appearance, quality of life, and reduce the fear of crime.	# of targeted enforcement sweeps conducted by Code Enforcement	43	45	52	45	6
		Average # of cases per Code Enforcement Officer per Year	844	550	932	950	N/A
		Average # of new cases per day per officer	3.38	3	3.51	3	N/A
		Average # of days for case completion from the time the citizen request is received until is closed*	New	New	2.3	Pending	N/A

*After examination of existing performance measures, two measures were removed that were not beneficial to determining effectiveness of the unit. A new performance measure was added for FY 23. We will develop the FY 23 objective upon review of this measure in July 2022.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4312						
Personnel Services	672,234	769,464	801,796	750,419	798,571	803,733
Operations	280,957	133,028	253,159	133,488	278,456	271,704
Capital Outlay	26,024	49,856	56,000	-	56,000	56,000
Cost Allocations	-	289	27,924	25,597	35,988	36,985
Total Expenditures	\$ 979,215	\$ 952,636	\$ 1,138,879	\$ 909,504	\$ 1,169,015	\$ 1,168,422

* as amended

**as of June 30, 2022

Emergency Communications

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4315 Emergency Communications

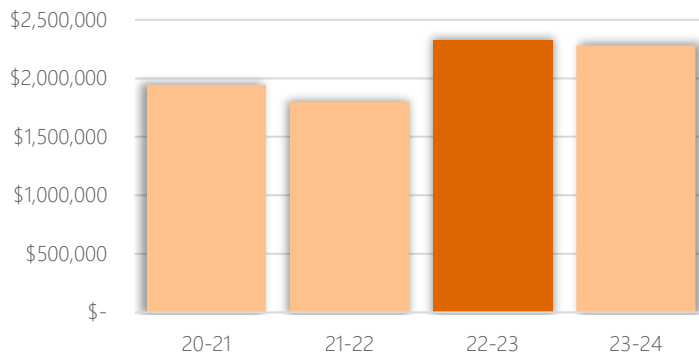
Mission Statement

Provide, through partnerships with other departments, a high level of customer service to citizens in their time of need by quick and efficient handling of calls and providing information to responding departments.

Major Services Provided

- Call-taking
- Dispatching
- Alarm Billing
- Dispatch calls for Town of Harrisburg

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
25.5	25.5	25.5	25.5	27

FY 21-22 Major Accomplishments

- Purchased and implemented digital schedule application.
- Focused on False Alarm Reduction Program education for citizens and business owners specifically targeting parent companies.
- Reclassified the 911 Telecommunications Center Manager position to Communications Center Manager.
- Began providing fire dispatch services to the Town of Harrisburg.
- Installed First Arriving dashboards to enhance information flow and training opportunities.

FY 22-23 Budget Highlights

- Will join AT&T's ESINet (Emergency Services IP Network) via a hosted solution, operating with two circuits to ensure enhanced system integrity and service redundancy.
- Replace CAD workstations and CAD server.
- Locate and renovate workspace for additional administrative support staff for Communications, Radio Shop, and Network Manager.
- Continue to monitor and identify areas for improvements within the False Alarm Reduction Program.

FY 23-24 Planning Year Goals

- Addition of Training Coordinator/Quality Assurance Analyst position.
- Upgrade False Alarm Reduction Program software.
- Renovation, planning, and design for new Communications space.

Program & Strategy Enhancements

- Continued focus on coworker career development.
- Continue monitoring industry trends in emerging technology, best practices, and training.
- Continue analyzing fire dispatch practices to enhance response times and provide a higher level of customer service to responders.
- Work closely with Police on changing response procedures and districting as implemented within the department.
- Continue analyzing procedures and practices within the False Alarm Reduction Program with a focus on customer service, public education, and program success.
- Continued work with both City and County GIS to enhance public safety AVL responses.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Call Taking	Provide timely call-taking to the residents of Concord to reduce call building time and ensure the prompt responses to inquiries and requests for service.	Avg. # of seconds from ring to answer	4.18	<5	4.4	<5	<5
		% of initial call-taking entry for emergency calls within 30 seconds	98%	>90%	97.8%	>90%	>90%
		Avg. # of calls answered per Telecommunicator	4,131	<6,000	4,408	<6,000	<8,000
		Avg. # of calls dispatched per Telecommunicator	6,584	<8,000	7,427	<8,000	<8,000
		# of calls dispatched for Harrisburg	New	New	2,094	>2,000	>2,000
Dispatching	Provide the closest resources available to all emergency situations by tracking all personnel activity to reduce response times.	% of emergency calls dispatched within 60 seconds	91.4%	>90%	91.3%	>90%	>90%
		Cost per call for service	\$11.17	<\$12	\$10.66	<\$12	<\$12

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4315						
Personnel Services	1,552,188	1,657,531	1,745,694	1,538,139	1,806,347	1,896,375
Operations	118,105	121,846	156,643	129,683	362,647	306,474
Capital Outlay	80,786	18,334	-	-	80,000	-
Cost Allocations	155,477	147,520	139,961	128,298	73,340	76,488
Total Expenditures	\$ 1,906,557	\$ 1,945,231	\$ 2,042,298	\$ 1,796,119	\$ 2,322,334	\$ 2,279,337

* as amended

**as of June 30, 2022

Fiber Network Management

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4320 Fiber Network Management

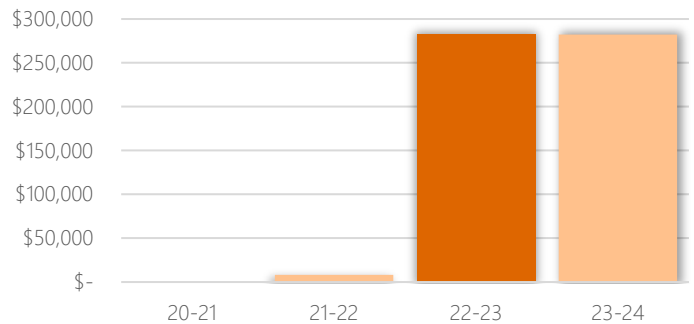
Mission Statement

Provide reliable and cost-effective service through partnerships with other governmental entities and departments, by maintaining GIS mapping and asset management of the City's existing fiber optic network infrastructure along with the planning and design of new fiber expansions.

Major Services Provided

- Fiber Network Management and Planning
- Internet Connectivity
- Intranet Connectivity

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
Contract	Contract	1	1	1

FY 21-22 Major Accomplishments

- Added Network Manager position to bring fiber network management in-house.

FY 22-23 Budget Highlights

- Begin mapping the City's current fiber infrastructure.
- Establish inventory tracking and sourcing systems.
- Identify infrastructure areas that need immediate attention.
- Establish internal relationships with City departments to identify needs.

FY 23-24 Planning Year Goals

- Enhance fiber infrastructure GIS mapping.
- Development of fiber network strategic plan.
- Continue identifying areas to enhance infrastructure integrity.

Program & Strategy Enhancements

- Work with other City departments to identify their future fiber needs including those related to capital improvement projects.
- Monitor industry trends related to inventory control and pricing to ensure quality materials are available at comparable market pricing.
- Identify fiber infrastructure needs and develop plans for enhancement.
- Continue working closely with Electric, Transportation, and Radio Shop along with external contractors to schedule and oversee fiber repairs and installations.
- Continue working with Tech Edge on network connectivity for City facilities.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Fiber System	Provide system maintenance of fiber equipment to ensure constant network connectivity	% of outages caused by mechanical failure	New	New	New	New	New
Network Availability	Provide timely and preventative maintenance service to the City's fiber infrastructure to minimize down time or disruption to users	Total amount of network downtime due to fiber loss (In minutes)	New	New	New	New	New

Budget by Category

Budget Unit #: 4320	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	-	-	36,090	-	100,182	100,759
Operations	-	-	12,442	8,130	266,045	266,045
Cost Allocations	-	-	-	-	(84,232)	(84,365)
Total Expenditures	\$ -	\$ -	\$ 48,532	\$ 8,130	\$ 281,995	\$ 282,439

* as amended

**as of June 30, 2022

Radio Shop

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4330 Radio Shop

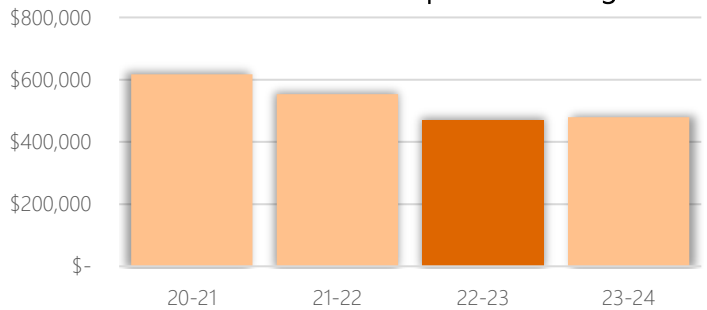
Mission Statement

Provide, through partnerships with other governmental entities and departments, reliable and cost-effective maintenance to the communications infrastructure that links our citizens, employees, and services together.

Major Services Provided

- Telephone System
- Radio System
- Vehicle Electronics & Lighting
- Network Data Installation

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
4.1	4.5	5.5	5.5	6

FY 21-22 Major Accomplishments

- Hired additional Communications Technician to create a two-person field crew.
- Installed fiber network for Fire Station #12.
- Continued work with Technologies Edge to add network connectivity for City facilities.
- Completed departmental radio replacement for end-of-support radios.
- Two Senior Communications Technicians completed fiber splicing training and purchased interior splicer to streamline installations.
- Added a second network circuit and network monitor with automatic failover to enhance the City's network reliability.
- Completed a review of City's Windstream services and negotiated a renewal cutting most department's telephone cost.

FY 22-23 Budget Highlights

- Add interior fiber splicing to data installation services.
- Replace aging fax server with an IP based fax service.
- Begin replacing CFD's APX6000 AN model portable radios.
- Add HVAC monitoring to Pitts School Rd. communications tower site.

FY 23-24 Planning Year Goals

- Begin replacing 5300 series Mitel telephones with 6900 series Mitel telephones.
- Complete replacement of CFD's APX6000 AN model portable radios.
- Design Radio Shop relocation to Fleet Services.
- Addition of an Administrative Assistant to support Radio Shop, Communications, and Network Manager.
- Begin Mitel system upgrades to the City's three controllers.

Program & Strategy Enhancements

- Streamline ordering of anticipated emergency lighting for non-public safety vehicle installations prior to need arising.
- Annual tuning of radios to identify deficiencies and reduce equipment downtime.
- Continued analysis of connectivity within City facilities to increase efficiency while reducing dependency and fiscal obligations to outside telecommunications vendors.
- Enhance our current radio infrastructure to create a more robust system to ensure adequate radio signal strength to cover the expanding west side of the City to benefit both public safety and public works personnel.
- Expand fiber optic capabilities to include interior splicing to enhance timeliness of data installations.
- Continued focus on coworker career development and team building.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Telephone System	Provide timely and preventative maintenance service to the City's telephone and voice mail systems to minimize down time or disruption to users.	Total annual telephone system downtime (in minutes)	0	0	0	0	<5
Radio System	Oversee preventative maintenance service to county-wide radio system and microwave backbone to minimize down time or disruption to users	# of field radios maintained/ total count of radios	1,140	N/A	1,274	N/A	900
		% of field radios receiving annual preventative maintenance	10%	90%	30%	>90%	>90%
Vehicle Systems	Provide timely installations of radios, emergency lighting, and other related equipment in the City fleet to have new vehicles ready to provide service to citizens	% of installations within the last three months not needing corrections or repairs	96%	>95%	97	>95%	>95%
		# of vehicle installations	155	N/A	191	>40	>40

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	309,388	327,580	420,496	400,697	448,482	451,835
Operations	343,702	235,528	119,187	74,540	130,186	124,381
Capital Outlay	-	-	10,400	14,330	-	15,000
Debt Service	56,506	53,962	52,746	52,746	50,842	48,938
Cost Allocations	-	-	12,411	11,377	(158,579)	(160,797)
Total Expenditures	\$ 709,596	\$ 617,071	\$ 615,240	\$ 553,690	\$ 470,931	\$ 479,357

* as amended

**as of June 30, 2022

Fire

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4340 Fire

Mission Statement

Support high performance living for our customers and shareholders through preparation, prevention, education, and emergency responses.

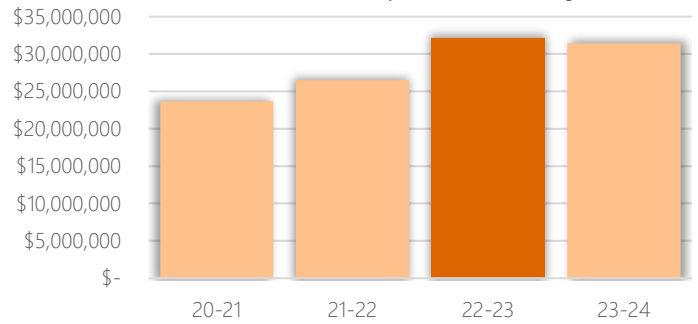
Vision

To meet the growing needs of our city, we will continuously improve our personnel, resources, and capabilities through our strategic initiatives.

Major Services Provided

- Fire, Rescue, and Medical Assistance Response
- Special Operations
 - Hazardous Materials
 - Urban Search and Rescue
 - Aircraft Rescue-Firefighting Protection

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
217	238	239.8	257.9	282.8

FY 21-22 Major Accomplishments

- Purchased fire truck for Ladder 10.
- Published comprehensive strategic plan and master plan initiated in 2020.
- Finalized station alerting and notification updates for all fire stations.
- Added a Logistics Officer I.
- Transferred GIS Coordinator to Fire from Data Services.

FY 22-23 Budget Highlights

- Continue to evaluate and analyze management practices, workload (input/output), deployment models, and performance measures to meet the needs of the citizens, stakeholders, and customers of the City of Concord.
- Enhance firefighter physical program to include chest x-rays and ultrasounds for cancer and critical illness identification.
- Implement Ladder 10 to increase ISO distribution credit, improve service delivery and associated performance measures.
- Replace fire apparatus based on fleet master replacement schedule.

FY 23-24 Planning Year Goals

- Start construction of a new joint facility at Concord-Padgett Regional Airport (Fire Station 6 / David District Police Office).
- Implement phase 3 of the FY 18 Staffing Study.

Program & Strategy Enhancements

- Complete the comprehensive strategic plan and master plan for the department.
- Implement technology proposals to aid in performance measurement and improve communications to all department employees.
- Continue to monitor the effectiveness of staff allocations and assignments to meet the demands of the services provided.
- Plan for future growth through fulfilling strategic plan initiatives and reporting KPIs and benchmarks to internal/external customers.
- Focus on personnel development and mentorship to plan for future growth and development of employees.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Fire, Rescue, & Medical Assistance	Provide effective and timely response to fire/rescue/medical assistance incidents within the City to minimize loss of life and destruction of personal property.	% of 360 evaluation on all declared working fires completed	*	New	*	100%	N/A
		Transmit an "all clear" within 10 minutes on all declared working fires	56%	*	*	≤ 10 Mins.	90%
		Transmittal of "under control" on all declared working fires	78%	*	*	90%	90%
		% of dollar value lost (% loss compared to assessed FY value)	*	New	*	<5%	N/A
		Average reaction time to emergency calls (dispatch -> En-route) 100' or less (bedroom/office)	*	New	*	≤ 60 seconds	N/A
		Average reaction time to emergency calls (dispatch -> En-route) greater than 100' (bedroom/office)	*	New	*	≤ 70 seconds	N/A
		% of first unit arrivals within 4 mins (supp.)	81%	90%	78%	90%	90%
		% of first unit arrivals within 4 mins (EMS)	51%	90%	77%	90%	90%
		% of calls dispatched within 60 seconds (Communications Driven / FD Impact)	*	New	*	≤ 60 seconds	≤ 60 seconds
Administrative Services	Manage and deliver effective and efficient programs to ensure optimal internal and external customer service standards	% of PAN / Administrative Documents Processed within 48 hours of submittal	*	New	*	90% ≤ 48 hours	N/A
		% of critical work orders filled within 24 hours	*	New	*	90%	N/A
		% of projects completed within schedule	*	New	*	100%	N/A
		# of employment applications received and processed	*	New	*	>5% of previous year	N/A

*Measurement redefined in late FY 22 during a strategic planning process and will be reporting out Mid-Year FY 24.

Budget by Category

Budget Unit #: 4340	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	16,008,301	17,476,794	19,569,120	18,584,922	20,737,161	22,254,462
Operations	2,929,367	2,886,513	4,095,818	3,007,302	4,320,946	4,341,993
Capital Outlay	732,409	1,634,381	3,395,352	2,658,057	4,433,700	2,082,000
Debt Service	503,305	483,105	1,019,500	1,019,500	1,000,862	980,074
Cost Allocations	1,127,377	1,195,238	1,331,965	1,220,968	1,624,586	1,717,920
Total Expenditures	\$ 21,300,759	\$ 23,676,031	\$ 29,411,755	\$ 26,490,748	\$ 32,167,255	\$ 31,426,449

* as amended

**as of June 30, 2022

Fire Prevention

Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4341 Fire Prevention

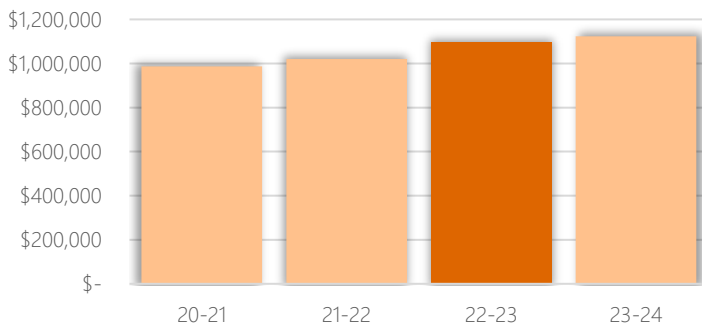
Mission Statement

Regulate and inspect the construction of new buildings and inspection of existing buildings for compliance with the State of North Carolina Building Codes and ISO Inspection Schedules. Furthermore, State laws mandate fire origin and cause be determined to protect the public from crimes, hazardous materials releases, and improperly designed equipment and/or appliances.

Major Services Provided

- Fire Inspections
- Fire Investigations
- Plan Review
- Fire and Life Safety Education
- Code Enforcement

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
10.2	10.2	10.2	10.2	12.2

FY 21-22 Major Accomplishments

- Began formal analysis of division workflow, inspector distribution, and associated efficiency and effectiveness of allocated FTEs.
- Continued to take a disciplined approach to reach targeted demographics for fire education and prevention materials.

FY 22-23 Budget Highlights

- Finalize divisional workflow analysis process started in FY 22.
- Enhance fire education and prevention programs through strengthening community partnerships.
- Manage new benchmarks and KPIs identified through Strategic Planning Committee.

FY 23-24 Planning Year Goals

- Implement two additional Assistant Fire Marshal positions to improve benchmarks and enhance inspection schedule for existing occupancies within the City.

Program & Strategy Enhancements

- Participate in the department's comprehensive strategic planning and master planning processes to identify more efficient and effective methods for division roles and responsibilities.
- Continue to evaluate performance measurements, workload analysis, and impacts of growth and development regarding occupancy, inspector ratios, and fire prevention and education programs delivered in the City.
- Explore opportunities to partner with NGOs to expand fire education delivery within the City.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Fire Investigations	Provide educational programs to the community that stress total life safety to aid the prevention of accidents and injuries.	% of fires with cause being determined accidental	*	New	*	<50%	N/A
		% of fires where juveniles are involved in ignition	4%	<10%	0%	<10%	N/A
		% of residential fires where the dwelling has no working smoke alarms	1%	0%	14%	0%	0%
New Construction Section	Provide and maintain initial and ongoing plan reviews and site inspections to meet the needs of the customers of the City of Concord.	% of 1st submittals reviewed within 14 days	*	New	*	100%	N/A
		% of plans being approved with no more than two submittals	*	New	*	> 80% did not reach 3 rd review	N/A
		% of requested construction inspections completed within 48 hrs of the request	*	New	*	100%	N/A
Existing Construction Section	Provide and maintain a fire inspection and code enforcement program that meets all local, state, and federal requirements to reduce the potential for future fires.	Completion of annual inspections based on ISO schedule	*	New	*	100%	100%
		Completion of periodic inspections based on NC Fire Code schedule	*	New	*	100%	100%
		% of inspections audited for quality assurance	*	New	*	Audit 5%	N/A
		% of recurring fire violations by type (extinguishers, alarms, etc.)	*	New	*	5% reduction in type year over year	N/A
		% of fire code violations cleared within 90 days in City Facilities	85%	95%	11%	95%	N/A
		% of fire code violations cleared within 90 days	91%	95%	69%	95%	95%
Education Section	Provide educational programs to the community that stress total life safety to aid in the prevention of accidents and injuries.	% Community Risk Reduction (CRR) topics delivered	*	New	*	100% of relevant CRR	N/A
		% of population reached by Community Risk Reduction topics	*	New	*	40% of population per CRR	N/A
		% of Child Passenger Safety Seat Check recipients that return	*	New	*	% not yet established	N/A
		# of people reached by Fire Education activities	334,068	Population	541,406	Population	100% Population

*Measurement redefined in late FY 22 during a strategic planning process and will be reporting out Mid-Year FY 24.

Budget by Category

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
Budget Unit #: 4341	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Planning Year
Personnel Services	835,813	904,366	971,506	949,174	999,359	1,081,378
Operations	37,978	69,590	62,705	37,270	75,965	20,294
Capital Outlay	20,051	12,956	-	-	-	-
Cost Allocations	-	-	37,232	34,129	20,079	21,085
Total Expenditures	\$ 893,842	\$ 986,913	\$ 1,071,443	\$ 1,020,574	\$ 1,095,403	\$ 1,122,757

* as amended

**as of June 30, 2022

Fire Training & Safety

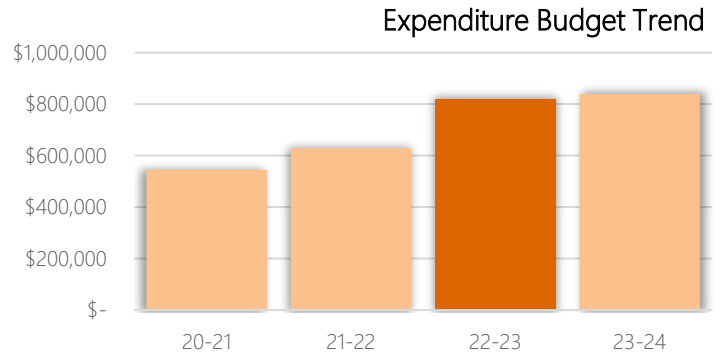
Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4342 Fire Training & Safety

Mission Statement

Provide all initial recruit training and certification; Fire, Rescue and EMS continuing education training and recertification. The division also facilitates specialty training such as collapse/trench rescue training, Confined Space, Haz-Mat, Technical Rescue, Emergency Vehicle Driving, Driver operator training, Incident Command training and Emergency Medical Technician training.

Major Services Provided

- Manage Department Safety Program
- Manage, Deliver, and Facilitate the Departments Training, Recruitment, and Developmental Programs (Continuing Education, Recruit Training Program, Specialized Training, Licensing, and Vital Records)



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
4	4	5	6	6

FY 21-22 Major Accomplishments

- Worked with the County and Police department on planning of the Joint Public Safety Training Facility.
- Developed Driver Operator and Engineer Qualification process and assessments.
- Added a Training Captain.
- Implemented Live Fire Instructor training to improve delivery and safety in training.
- Developed and delivered advanced Rapid Intervention Crew (RIC) and Firefighter Survival Training Program.

FY 22-23 Budget Highlights

- Continue to monitor and evaluate program enhancements identified in FY 22.
- Continue to work with the County and Police department in completing the Joint Public Safety Training Facility.
- Implement a Recruitment and Special Operations Training Captain.
- Strengthen personnel development through Strategic Planning Committee workstreams.

FY 23-24 Planning Year Goals

- Explore opportunities to further enhance training and developmental programs.
- Explore options to create training area at the airport / FS9 for FAA 139 Burns.

Program & Strategy Enhancements

- Increased efforts toward safety training to curtail accidents and reduce injuries.
- Increased emphasis on wellness activities to increase number of personnel reaching an acceptable level of fitness.
- Design, implement, and deliver Officer Candidate and Driver Operator Candidate training programs.
- Deliver more company evolutions to improve deficiencies through the NIST critical fireground tasks analysis.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Safety	Provide and maintain a work environment that meets and exceeds all safety standards to include station safety, incident safety, employee health, apparatus, and equipment safety to ensure optimal physical fitness of Fire personnel.	# of work-related injuries per 100 Firefighters	3.94	<5	5.5	<5	7
		# of preventable vehicle and equipment accidents	7	<7	11	<7	7
		% of department members scoring at or above 48 VO2 Max	95%	100%	95%	100%	N/A
Training	Provide comprehensive continuing education, recruit training, and specialized training to ensure personnel are prepared for incident response.	% met of 1 Specialty specific refresher training (Haz-Mat, ARFF, Swiftwater, and USAR) per specialty, per year	*	New	*	100%	100%
		1st time pass rate of recruit's block skills test	*	New	*	≥ 90%	90%
		1st time pass rate of Driver/Operator academy testing	*	New	*	≥ 90%	90%
		1 st time pass rate Officer Candidate School (OCS) academy testing	*	New	*	≥ 90%	90%

*Measurement redefined in late FY 22 during a strategic planning process and will be reporting out Mid-Year FY 24.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	402,819	439,041	518,654	502,084	638,065	662,689
Operations	105,326	105,413	154,759	114,046	170,542	166,941
Cost Allocations	-	-	12,411	11,377	8,231	8,588
Total Expenditures	\$ 508,145	\$ 544,455	\$ 685,824	\$ 627,507	\$ 816,838	\$ 838,218

* as amended

**as of June 30, 2022

Emergency Management

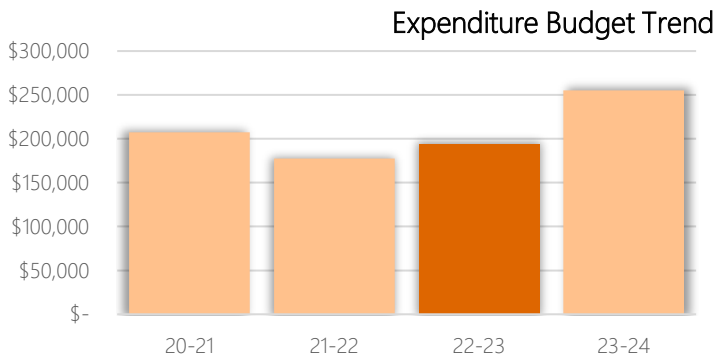
Fund: 100 General Fund | Functional Area: Public Safety | Budget Unit: 4343 Emergency Management

Mission Statement

Lead the planning and coordination of homeland security and emergency management efforts to ensure that the City of Concord is prepared to prevent, protect against, respond to, mitigate, and recover from risks and hazards that affect our community.

Major Services Provided

- Emergency Management function for the City, including preparedness, response, recovery, and mitigation
- Coordination of a joint Public Safety response during large scale incidents and planned events
- Environmental response, inspection, and follow-up
- Emergency Management Education
- Risk Assessments for critical infrastructure facilities



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
1	1	1	1	1

FY 21-22 Major Accomplishments

- Added additional pilots to the City’s unmanned aircraft systems (UAS) program from a variety of City departments.
- Continued to educate City staff and the public on emergency preparedness.
- Maintained positive relations with State and Federal agencies by attending seminars, workshops, and other training opportunities.

FY 22-23 Budget Highlights

- Continue to expand the emergency exercise program to City departments outside of Public Safety.
- Implement Web EOC virtual incident management software for response to planned City events and emergency incidents.
- Enhance public outreach and educational programs in our community.
- Promote emergency preparedness within City departments and members of the Concord community.

FY 23-24 Planning Year Goals

- Continue to expand the emergency exercise program to all City departments.
- Utilize Web EOC incident management software to provide updates throughout emergency situations and planned events.
- Continue to build positive relations with State and Federal agencies by attending state and regional training and conferences.
- Continue to expand the Emergency Management Division to keep up with the City’s fast-paced growth.

Program & Strategy Enhancements

- Increase awareness to staff and the public on community preparedness, resiliency, and emergency management.
- Ensure that the City’s overall emergency management objectives are addressed.
- Ensure a common operating picture during emergencies to facilitate informed decision-making and response.
- Coordinate and integrate all activities necessary to build, sustain, and improve the City’s capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.
- Establish a standardized planning system that delineates the structure, plans, processes, and personnel needed to execute the City’s preparedness planning activities.
- Establish and ensure compliance with a multi-year exercise program based on the Homeland Security Exercise and Evaluation Program (HSEEP) requirements and National Incident Management System (NIMS).

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Emergency Management	Promote public protective actions and domestic preparedness through a comprehensive and effective emergency management program to mitigate against, prepare for, respond to, and quickly recover from the multi-hazards that may impact the residents of the City of Concord.	% of emergency plans updated based on the plan update schedule	100%	100%	100%	100%	100%
		# of emergency drills at City facilities	5	3	3	3	3
		% of responsible parties billed within a 20 day window of Hazmat incident	100%	100%	100%	100%	75%
		% of required emergency exercises completed based on the required exercise schedule	100%	100%	100%	100%	100%
		Conduct 2 emergency training sessions for City employees	2	2	2	2	2
		% of annual risk assessments conducted on required critical infrastructures within City limits	100%	100%	100%	100%	100%

*Due to COVID-19 some performance metrics were not able to be accomplished; therefore, the performance measures were negatively affected.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	129,916	122,104	123,944	123,844	134,099	214,135
Operations	77,924	76,332	71,655	44,550	101,860	99,391
Debt Service	6,134	6,151	6,138	6,138	6,138	6,149
Cost Allocations	6,579	2,843	3,103	2,844	(48,470)	(64,674)
Total Expenditures	\$ 220,553	\$ 207,431	\$ 204,840	\$ 177,377	\$ 193,627	\$ 255,001

* as amended

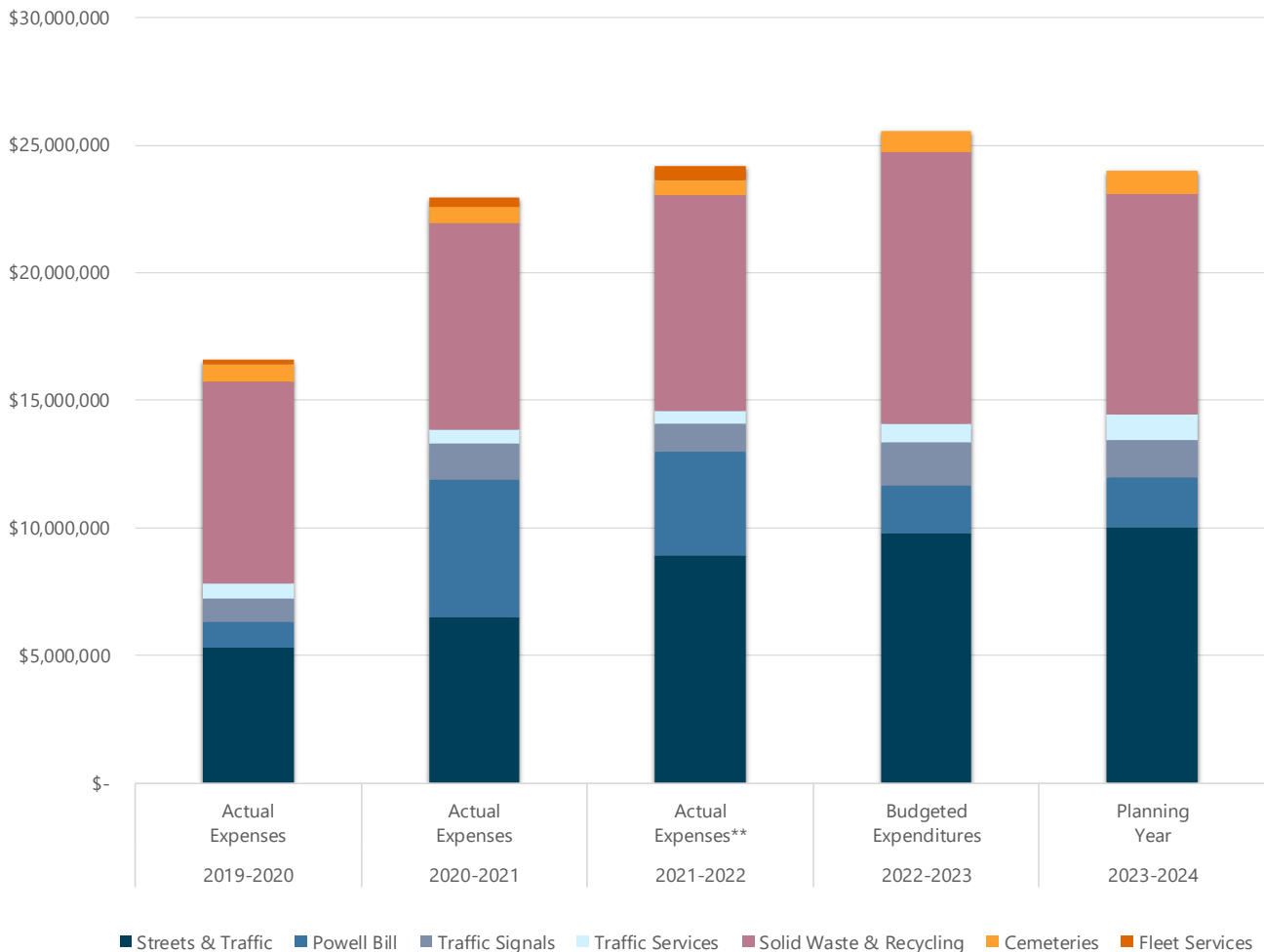
**as of June 30, 2022

Public Works Expenditures

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit (General Fund)							
Streets & Traffic	5,331,735	6,506,228	10,487,554	8,902,603	9,791,257	38.3%	10,038,367
Powell Bill	983,947	5,384,856	7,113,333	4,093,654	1,862,543	7.3%	1,922,219
Traffic Signals	892,915	1,398,359	1,316,515	1,101,104	1,712,484	6.7%	1,461,414
Traffic Services	596,031	586,623	674,379	497,092	706,880	2.8%	1,046,248
Solid Waste & Recycling	7,931,716	8,059,793	9,313,528	8,447,710	10,661,662	41.7%	8,607,884
Cemeteries	662,426	644,097	837,000	598,104	809,203	3.2%	919,010
Fleet Services	179,297	361,119	346,809	525,820	-	0.0%	-
Total Expenditures	\$ 16,578,067	\$ 22,941,075	\$ 30,089,118	\$ 24,166,087	\$ 25,544,029	100.0%	\$ 23,995,142

* as amended

**as of June 30, 2022



Streets & Traffic

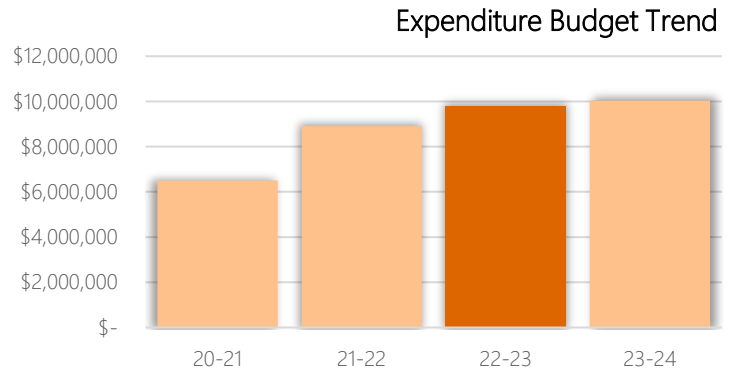
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4510 Streets & Traffic

Mission Statement

Manage, inspect, perform maintenance, and enhance the safety and serviceability of the City of Concord's Street, Bike, and Pedestrian systems for the benefit and welfare of the traveling public.

Major Services Provided

- Roadway Maintenance
- Minor Construction or Enhancement Projects
- Emergency Response and Inclement Weather Mitigation
- Traffic Engineering, Technical Support, Contract, and Customer Service
- Infrastructure Inspection, Quality Assurance, and Asset Management



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
35.5	36	36	36	36

FY 21-22 Major Accomplishments

- Street Preservation & Resurfacing Contract: funded approximately 40% of the contract through the General Fund. This allowed us to complete approximately 27 lane miles of resurfacing and roughly 20 additional lane miles using 10,000 tons of patching work. The annual resurfacing contract is in addition to the maintenance patching and other work performed by City staff.
- Provided 20% funding to match 80% Federal funding for design of intersection improvements at Poplar Tent Rd. at Harris Rd. as well as the design of an additional lane on US 601 and sidewalk between Flowes Store Rd. and Zion Church Rd.
- Designed the Lincoln St. bridge for replacement in 2023.
- Funded the construction of sidewalk along Old Charlotte Rd. from Office Dr. to US 601, funded the design and construction of 5 segments of sidewalk near and including Crowell St. as part of the Pedestrian Improvement Plan.
- Continued to participate in funding sidewalk and multi-use paths along NCDOT roadway projects.
- Began renovations and prepared to move into new Transportation building.
- Purchased Crack Sealing equipment to bring this work in-house, allowing for additional lane miles of resurfacing.

FY 22-23 Budget Highlights

- Street Preservation & Resurfacing Contract: Fund approximately 60% of the contract through the General Fund, in conjunction with Powell Bill funding, for an estimated 20 lane miles of resurfacing and approximately 4,000 tons of patching work on roughly 10 additional lane miles to improve and maintain the conditions of City streets. The annual resurfacing contract is in addition to maintenance patching and other work performed by City staff.
- Begin the next Pavement Evaluation Study of the City's streets to plan and prepare for the most appropriate pavement treatment strategies and to ensure the available funding is utilized in the most effective way possible.
- Fund construction and/or design of the next highest priority sidewalk segments along City streets as identified by the PIP prioritization.
- Continue to participate in funding of sidewalk and multi-use paths along NCDOT roadway projects.
- Complete construction of Lincoln St. bridge replacement.

FY 23-24 Planning Year Goals

- Continue funding additional street preservation annually to improve the average pavement rating.
- Continue funding design/construction of PIP prioritized sidewalk projects.
- Continue to participate in funding of sidewalk and multi-use paths along NCDOT roadway projects.

Program & Strategy Enhancements

- Continue to explore new methods for improved operational procedures to achieve higher benefit-cost ratios for all programs, services, and activities performed by the Streets and Traffic Division.
- Continue use of asset-resource management software to evaluate performance and maximize effectiveness and efficiency of non-Powell Bill operations.
- Continue to participate in UNC School of Government's Benchmarking Project.
- Utilize data from consulting firm for Pavement Evaluation and Maintenance Budget Optimization to increase the effectiveness of current maintenance practices and ensure the best value is obtained for every dollar spent.
- Continue to work on Sidewalk Inventory and Prioritization Project to identify key connections and gaps in the network to budget and plan projects that create a more complete pedestrian network throughout the City.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Roadway Maintenance & Construction	Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public to facilitate the movement of people, goods, and services.	Average response / analysis time (in days) for traffic safety and speeding complaints	26	30	24	30	30
Infrastructure Inspection & Quality Assurance	Provide a system of regular inspections and project quality control on a continuing, systematic basis to serve both internal and external customers and to ensure Council Goals are met within the limits of fiscal constraints.	% of repairs to utility cuts and other non-pothole repair customer requests completed within 24-hrs. of being logged	95%	95%	95%	95%	95%
Traffic Engineering, Technical & Customer Services	Investigate traffic inquires, complaints, and service requests, apply technical expertise, and administer departmental work plans to provide excellent service to both internal and external customers to ensure Council Goals are met and to provide for an adequate, safe local transportation system.	% of customer inquiries responded to within 24-hrs	95%	95%	95%	95%	97%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4510						
Personnel Services	1,622,770	959,809	820,826	989,910	2,727,449	2,747,036
Operations	692,154	927,909	5,532,583	3,873,184	2,449,511	2,466,926
Capital Outlay	228,698	460,233	223,295	159,976	297,000	425,250
Debt Service	166,140	158,184	-	-	-	-
Cost Allocations	453,027	620,931	375,805	344,488	711,552	721,295
Transfers	2,168,946	3,379,162	3,535,045	3,535,045	3,605,745	3,677,860
Total Expenditures	\$ 5,331,735	\$ 6,506,228	\$ 10,487,554	\$ 8,902,603	\$ 9,791,257	\$ 10,038,367

* as amended

**as of June 30, 2022

Powell Bill

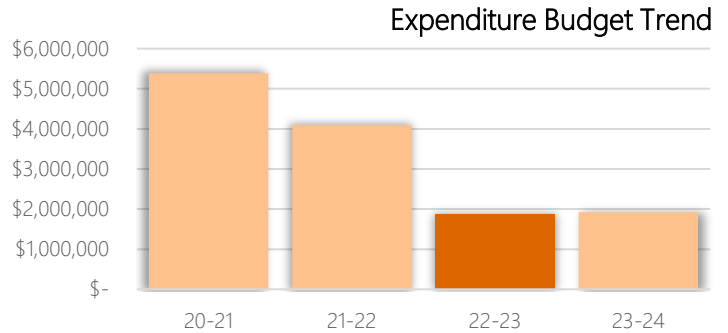
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4511 Powell Bill

Mission Statement

Maintain and enhance the City of Concord’s Street, Bike, and Pedestrian systems for the benefit and welfare of the traveling public through the restricted local use of state-shared motor vehicle fuel taxes.

Major Services Provided

- Powell Bill Eligible Roadway Maintenance
- Minor Construction or Enhancement Projects
- Emergency Response and Inclement Weather Mitigation
- Traffic Engineering, Technical Support, Contract and Customer Service
- Infrastructure Inspection, Quality Assurance and Asset Management



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	0	0

FY 21-22 Major Accomplishments

- Funded approximately 60% of annual street preservation and resurfacing contract with Powell Bill funding, for approximately 27 lane miles of resurfacing and 10,000 tons of patching work on roughly 20 additional lane miles to improve and maintain the condition of City streets. The annual resurfacing contract is in addition to the maintenance patching and other work performed by City staff.
- Replaced 5 brine tanks and 5 salt spreaders to help ensure the City is prepared to respond to winter weather events.
- Provided 25% funding match to replace a water truck and a backhoe.
- Worked to reduce the current street repaving cycle time by maximizing the number of lane miles resurfaced and/or preserved with available Powell Bill funds and provided regular street maintenance, sidewalk maintenance, bridge maintenance, and street right-of-way operations.
- Provided funding for specialized Powell Bill eligible private sector contract services such as consulting engineering for bridge inspections, tree and limb removal, guardrail maintenance, installation of raised pavement markers, and thermoplastic pavement markings on City streets.

FY 22-23 Budget Highlights

- Fund approximately 40% of the annual Street Preservation and Resurfacing Contract with Powell Bill funding, for an estimated 20 lane miles of resurfacing and approximately 4,000 tons of patching work on roughly 10 additional lane miles to improve street conditions. The annual resurfacing contract is in addition to the maintenance patching and other work performed by City staff.
- Focus on reducing the current street repaving cycle time by maximizing the number of lane miles resurfaced and/or preserved with available Powell Bill funds and to provide regular street maintenance, sidewalk maintenance, bridge maintenance, and street right-of-way operations.

FY 23-24 Planning Year Goals

- Reduce the current street repaving cycle time by maximizing the number of lane miles resurfaced and/or preserved with available Powell Bill funds and to provide regular street maintenance, sidewalk maintenance, bridge maintenance, and street right-of-way operations.
- Provide funding for specialized Powell Bill eligible private sector contract services such as consulting engineering for bridge inspections, tree and limb removal, guardrail maintenance, installation of raised pavement markers, and thermoplastic pavement markings on City streets.

Program & Strategy Enhancements

- Explore new methods to improve operational procedures and achieve higher benefit-cost ratios for all programs, services, and activities performed under Powell Bill line items.
- Use asset-resource management software to evaluate and maximize effectiveness and efficiency of Powell Bill operations.
- Participate in the UNC School of Government’s Benchmarking Project to measure services against other comparable NC cities.
- Monitor and quickly identify potential expenditure problems and improve asset management with monthly budget and work plan review.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Roadway Maintenance & Construction	Provide maintenance and small construction enhancements on all streets within the City of Concord to benefit citizens and the traveling public in order to facilitate the movement of people, goods, and services at a safe, acceptable, and cost-effective level of service.	Cost of asphalt maintenance per lane mile	\$3,300	\$3,400	\$5,174	\$5,200	\$2,400
		% of reported pot holes repaired within 24-hours	95%	95%	95%	95%	95%
		% of lane miles rated 85% or better	35%	40%	43%	44%	68%
		% of lane miles rated below 45%	13%	10%	11%	10%	1%
		Average Pavement Rating of Entire System (street-lane-miles)	69%	70%	70%	75%	85%
Bridge Maintenance & Upkeep	Provide regular bridge maintenance on City bridges for the traveling public to keep this infrastructure in acceptable condition.	% of City bridges rated "not deficient" on a bi-annual basis	100%	100%	100%	100%	100%
Right-of-Way Operations	Provide maintenance of City street rights-of-way for citizens and the traveling public to provide clean, visually appealing, and safe roadways.	% of mowing routes rated monthly at satisfactory or better during growing season	100%	100%	100%	100%	100%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4511						
Personnel Services	544,772	1,501,627	1,750,422	1,528,113	6,000	6,000
Operations	260,064	3,664,843	5,030,311	2,349,160	1,765,543	1,774,469
Capital Outlay	179,111	218,386	332,600	216,381	91,000	141,750
Total Expenditures	\$ 983,947	\$ 5,384,856	\$ 7,113,333	\$ 4,093,654	\$ 1,862,543	\$ 1,922,219

* as amended

**as of June 30, 2022

Note: Powell Bill monies fund approximately 70% of Streets & Traffic Division field employees, however for budgeting purposes, Transportation salaries are budgeted in 4510 Streets & Traffic and allocated back to 4511 during the year.

Traffic Signals

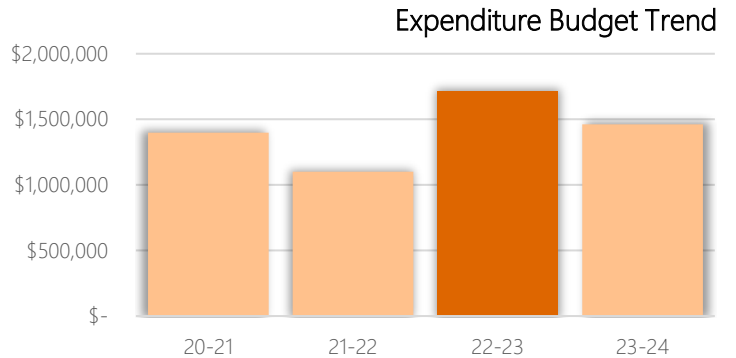
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4513 Traffic Signals

Mission Statement

Maintain, optimize, and enhance traffic control signals, intersection control beacons, and school zone flashers owned by the City of Concord and the NCDOT for the benefit and welfare of the traveling public. Additionally, the Signal Division assists in maintenance of the City's fiber optic communications and camera network.

Major Services Provided

- Maintain 161 Traffic Control Signals, 6 Intersection Control Beacons, 22 School Zone Flashers, and 106 Intersection Pedestrian Signals
- Maintain and operate 85 PTZ Traffic Cameras and 89 Security Cameras
- Signal diagnostic and optimization services
- Maintenance of 102+ miles of the City's fiber optic network
- Emergency response and resolution of service area signal problems



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
7	8	8	8	9

FY 21-22 Major Accomplishments

- Renegotiated and renewed NCDOT reimbursement agreement and continued supplemental funding for regular and routine signal maintenance on City and NCDOT area signals.
- Continued Flashing Yellow Arrow (FYA) Upgrade Program in coordination with NCDOT at designated signals in the service area.
- Investigated a career progression ladder for reclassing two Signal Technician positions to Signal Technician IIs.

FY 22-23 Budget Highlights

- Fund Video Management server replacement.
- Continue supplementing NCDOT reimbursements for regular and routine signal maintenance on City and NCDOT area signals.
- Continue Flashing Yellow Arrow (FYA) Upgrade Program in coordination with NCDOT.
- Fund engineering phase for signal plan changes as part of a 3-year process to upgrade the Traffic Signal Central System.
- Continue platform modernization to provide continuous performance monitoring traffic signals.

FY 23-24 Planning Year Goals

- Fund hardware phase of signal plan changes as part of a 3-year process to upgrade the Traffic Signal Central System.
- Continue to supplement NCDOT reimbursements for regular and routine signal maintenance on City and NCDOT area signals.
- Continue Flashing Yellow Arrow (FYA) Upgrade Program in coordination with NCDOT at designated signals in the service area.

Program & Strategy Enhancements

- Expand integrated signal communication and traffic management software to improve operational efficiency.
- Continue to explore new methods to improve operational procedures to achieve higher benefit cost ratios for all programs, services, and activities performed by the Traffic Signals Division.
- Provide continuing education and training opportunities through NCDOT and IMSA courses.
- Monitor and quickly identify potential expenditure problems and improve asset management using monthly budget and work plan review meetings.
- Plan for additional staff and equipment required for projected Traffic Signal maintenance growth due to planned City, NCDOT and development projects from 161 current Traffic Signals to an estimated 170 in the next 5 years and 200 in the next 10 years.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Signal, Beacon, & Flasher Maintenance	Provide programmed maintenance and emergency service to signals, beacons and flashers in order to ensure public confidence in the Concord area's signalized traffic control system.	% on-site response to malfunctioning signals made within 2-hrs or less	100%	100%	100%	100%	100%
		% of repairs to indication failures in 24-hrs or less	100%	100%	100%	100%	100%
Signal Optimization	Provide regular, scheduled maintenance service on non-coordinated system signals to the traveling public to meet or exceed NCDOT Schedule C standards.	% of NCDOT signals checked on time to meet Schedule C requirement (once/year)	100%	100%	100%	100%	100%
	Provide regular, scheduled optimization service on eight area coordinated system signals to the traveling public to meet or exceed NCDOT Schedule D standards.	% of NCDOT signals optimized on time to Schedule D maintenance (once/year)	44%	66%	44%	66%	100%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4513						
Personnel Services	505,195	636,139	664,321	691,047	715,465	719,504
Operations	368,297	520,951	622,373	387,304	638,535	611,622
Capital Outlay	-	224,209	5,000	-	275,000	42,000
Cost Allocations	19,422	17,060	24,821	22,753	83,484	88,288
Total Expenditures	\$ 892,915	\$ 1,398,359	\$ 1,316,515	\$ 1,101,104	\$ 1,712,484	\$ 1,461,414

*as amended

**as of June 30, 2022

Traffic Services

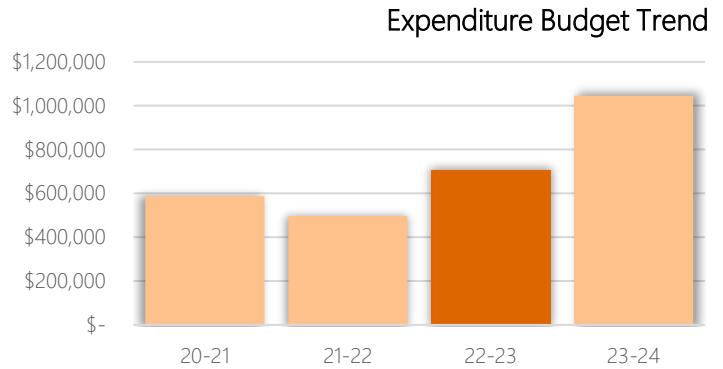
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4514 Traffic Services

Mission Statement

Maintain, evaluate, and enhance traffic control signs, pavement markings, and traffic safety measures on the City of Concord's Street, Bike, and Pedestrian Systems for the benefit and welfare of the traveling public.

Major Services Provided

- Maintenance of Traffic Control Signage and Pavement Markings
- Traffic Services Technical Assistance as related to Work Zone, Detour Routing, and Special Events signage
- Emergency response and resolution of service area signage problems
- Design and Install Custom Signs and Decals for Internal Customers and for Recognized Neighborhoods



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
5	5	5	5	5

FY 21-22 Major Accomplishments

- Emphasized maintaining current level of service within approved funding allocation(s).
- Continued Regulatory and Warning Sign maintenance programs.
- Continued decal striping City of Concord vehicles.
- Purchased a Solar Tech Silent Messenger II board for communication with the public on traffic pattern changes.

FY 22-23 Budget Highlights

- Continue identifying and performing in-house striping throughout the City.
- Continue support of traffic and pedestrian control associated with special events and activities.
- Continue Regulatory and Warning Sign maintenance programs while maintaining current level of service.
- Continue decal striping City of Concord vehicles.

FY 23-24 Planning Year Goals

- Provide support of traffic and pedestrian control associated with special events and activities.
- Continue Regulatory and Warning Sign maintenance programs.
- Provide emphasis on maintaining current level of service within approved funding allocation(s).
- Continue responsibilities associated with the decal striping of City of Concord vehicles

Program & Strategy Enhancements

- Explore new methods to improve operational procedures to achieve cost savings for all programs, services, and activities.
- Use asset-resource management programs to provide prompt replacement of deficient or missing regulatory and warning signs and to evaluate performance effectiveness.
- Monitor and quickly identify potential expenditure problems and improve management of assets using monthly budget and work plan review meetings.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Traffic Control Signage & Pavement Markings	Maintain and provide traffic control signs and pavement markings for the traveling public to promote safety and the orderly movement of traffic.	% of STOP sign knock downs responded to within 1 hour	100%	100%	100%	100%	100%
		% of in-field work orders for regulatory or warning sign replacements made within 72 hours	100%	100%	100%	100%	95%
		% of programmed sign replacements made within one week of scheduling	100%	100%	100%	100%	100%
		% of identified pavement marking issues mitigated within 1 year.	100%	100%	100%	100%	New
Traffic Services Technical Assistance	Provide technical assistance to internal customers to support their work operations where temporary traffic control set-ups or pavement markings are warranted.	% of on-call assistance for utility emergency or incident operations made within 2 hours	100%	100%	100%	100%	100%
		% of Streets quality controlled with regards to sign washing	NEW	100%	100%	100%	N/A
Custom Signs & Decals	Provide custom sign and decal services to internal customers and Recognized Neighborhoods to support emergency vehicle identification and recognition goals.	% of custom sign requests completed within 2 weeks for internal customers	100%	100%	100%	100%	100%
Custom Signs & Decals	Provide signing of Zoning Public Hearing Notices for Concord Development Services Department to meet time posting requirements under the NC General Statutes.	% of rezoning/special use notice postings made accurately within the legal time requirement	100%	100%	100%	100%	100%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	400,979	397,121	396,702	393,347	419,358	552,652
Operations	158,987	157,286	238,164	89,524	233,710	229,317
Capital Outlay	19,775	18,000	24,000	-	6,000	214,000
Cost Allocations	16,290	14,217	15,513	14,220	47,812	50,279
Total Expenditures	\$ 596,031	\$ 586,623	\$ 674,379	\$ 497,092	\$ 706,880	\$ 1,046,248

*as amended

**as of June 30, 2022

Solid Waste & Recycling

Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4520 Solid Waste & Recycling

Mission Statement

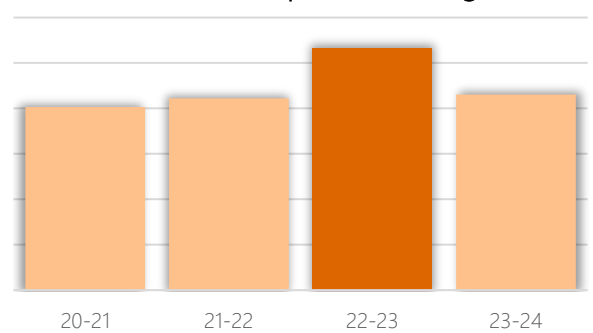
Provide residential garbage, recycling, and yard waste collection/disposal. Solid Waste & Recycling also provides businesses with waste reduction and recycling opportunities to protect, preserve, and enhance public health, safety, and the physical environment.

Major Services Provided

- Residential Garbage, Bulky, and Recycling Collection
- Commercial Cardboard and Commingled Recycling Collection
- Yard Waste Collection
- White Goods, Metal, Tires, Electronic Waste and Building Material Collection

\$12,000,000
\$10,000,000
\$8,000,000
\$6,000,000
\$4,000,000
\$2,000,000
\$-

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
36	36.5	40.6	60.6	63.6

FY 21-22 Major Accomplishments

- Prepared for provision of in-house bulky waste collection service on July 1, 2022. Collection of garbage and recycling begins July 2023.
- Continued RFID scanning of all carts deployed across the City to maintain accurate inventory and track set-out rates.
- Reorganization of staff to incorporate administrative duties, including customer service and compliance functions.
- Shifted management of the cart management program to administrative supervision to make improvements in asset tracking and inventory.

FY 22-23 Budget Highlights

- Begin bulky waste collection services in-house.
- Hire and train staff necessary to provide garbage and recycling service to residents by our own City crews in July 2023.
- Expand education and compliance efforts as plastic bags are eliminated from the yard waste collection process.
- Rewrite the Solid Waste Ordinance and procedures as we move towards providing all services in-house.
- Begin new contact with third-party vendor for City facility dumpsters.
- Implementation of routing software for all garbage and recycling routes, including customer service features.

FY 23-24 Planning Year Goals

- Begin garbage and recycling services in-house.
- Add a Solid Waste Worker position as a second, dedicated position in the Cart Management program.
- Add a Yard Waste route for limbs (if needed), including a Knuckleboom truck and 2 employees.

Program & Strategy Enhancements

- Monitor the new collection routes for efficiency and effectiveness as designed.
- Continue development of Mobile 311 to monitor weekly Yard Waste & Bulky Waste Collection Performance.
- Look for opportunities to address the roadside litter issue that exists across the City.
- Conduct a customer satisfaction survey that will target recycling participation and other service areas in the City of Concord.
- Promote recycling participation using CARTology, website enhancements, social media, direct mail, City Circular articles, and other practical outreach measures to grow recycling participation and collect "clean" recyclables.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Residential Garbage/ Bulky/ Recycling Collection	Provide residential garbage, bulky, and recycling collection to City residents to maintain a safe and healthy living environment for present and future generations to live, grow, and work.	All contractor (garbage, bulky, recycling) complaints per 1,000 collection points	126	80	86	80	50
		Tons per 1,000 population	350	300	327	300	N/A
		% of customers participating in curbside recycling program	60%	67%	57%	65%	70%
		Avg. pounds of recyclables collected per household in curbside recycling program	312	350	296	320	400
Commercial Cardboard/ Office Paper/ Commingled Recycling Collection	Provide attractive commercial recycling programs to businesses to promote waste reduction and provide cost reduction opportunities in the business community.	Tons of corrugated cardboard collected per customer	4.4	4.5	4.1	4.5	N/A
		Net Cost per ton corrugated cardboard collection	\$120	\$125	\$60	\$50	\$50
		# of commercial corrugated cardboard recycling customers	282	278	289	285	N/A
		Cost per Ton of Contracted Commercial Cardboard Collection	\$174	\$160	\$194	\$170	\$148
Yard Waste Collection	Provide yard waste collection to City residents to keep neighborhoods clean and attractive.	All Complaints per 10,000 collection points (city)	65	60	73	60	50
		Pounds per collection point (non-seasonal yard waste)	486	475	386	475	N/A
		Tons collected per collection FTE (non-seasonal yard waste)	371	350	265	350	350
Outreach & Education	Provide residents and businesses with outreach and education on garbage, bulky, and recycling collection.	% of collection points who are signed up for service reminders using CARTology app	24.3%	30%	29%	35%	50%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4520						
Personnel Services	2,243,257	2,395,308	2,656,295	2,328,145	3,208,360	4,334,245
Operations	5,237,450	5,248,936	5,862,557	5,324,650	6,321,584	3,351,158
Capital Outlay	275,541	227,203	596,448	613,207	804,200	590,000
Cost Allocations	175,468	188,346	198,228	181,709	327,518	332,481
Total Expenditures	\$ 7,931,716	\$ 8,059,793	\$ 9,313,528	\$ 8,447,710	\$ 10,661,662	\$ 8,607,884

* as amended

**as of June 30, 2022

Cemeteries

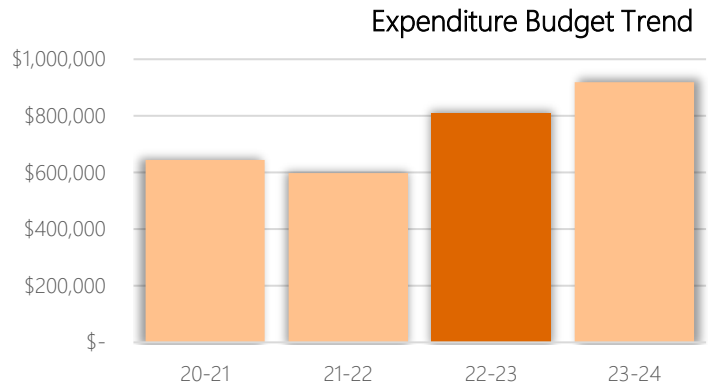
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4540 Cemeteries

Mission Statement

Provide efficient, professional, and comprehensive care and maintenance of the City cemeteries.

Major Services Provided

- Cemetery Operations



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
9	9	9.1	9	9

FY 21-22 Major Accomplishments

- Completed improvements to the Rutherford Cemetery and West Concord Cemetery entrances. Improvements include a decorative fence, pillars, and restored gates.
- Increased enclosed storage at Academy Shop by repurposing an underutilized carport.
- Removed a hazardous gazebo at West Concord.
- Finished landscape improvements to the front entrance of Oakwood Cemetery.

FY 22-23 Budget Highlights

- Reconstruct the gazebo at West Concord.
- Develop cost estimates for Rutherford’s master plan, West Concord’s master plan, and the expansion of the Oakwood columbarium.
- Complete historical records entry into the cemetery software.
- Create a public interface within the cemetery software that will allow the public to research and locate deceased family and friends.
- Install section markers in each cemetery so the public can locate where deceased family and friends are buried.
- Created an area for the in-ground burial of cremains at Rutherford Cemetery.

FY 23-24 Planning Year Goals

- Continue landscape improvements at all three cemeteries.
- Construct the columbarium expansion at Oakwood Cemetery.

Program & Strategy Enhancements

- Conduct monthly departmental staff meetings where a portion of the meeting focuses on safety procedures while on the job.
- Encourage departmental Career Development.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Cemetery Operations	Provide efficient, accurate, and professional burial services.	% of Cemetery improvement projects completed	94%	96%	96%	96%	100%
	Maintain the Cemetery grounds to the highest standards to meet or exceed visitor expectations.	% of Cemetery mowing completed on time	98%	96%	97%	96%	100%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4540						
Personnel Services	412,886	405,884	538,169	410,284	548,332	553,525
Operations	141,082	186,012	202,653	153,447	184,024	179,793
Capital Outlay	85,590	32,298	68,254	8,776	17,000	122,000
Cost Allocations	22,869	19,903	27,924	25,597	59,847	63,692
Total Expenditures	\$ 662,426	\$ 644,097	\$ 837,000	\$ 598,104	\$ 809,203	\$ 919,010

* as amended

**as of June 30, 2022

Fleet Services

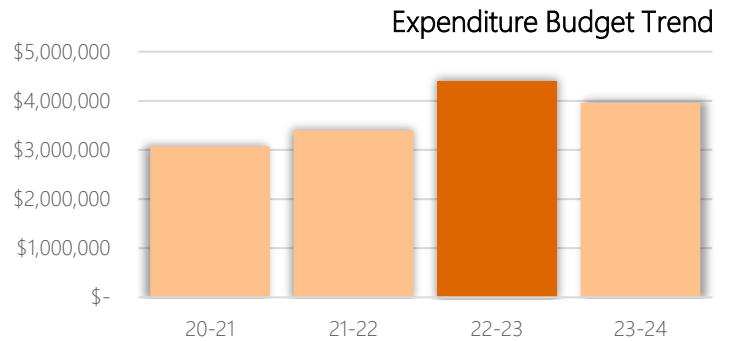
Fund: 100 General Fund | Functional Area: Public Works | Budget Unit: 4550 Fleet Services

Mission Statement

Provide City departments with the most timely and cost-effective vehicle/equipment maintenance, repair, and fueling services. Our focus is to maintain a competitive advantage by providing the best value to our customers, which will in turn allow for a greater level of service to Concord citizens.

Major Services Provided

- Vehicle / Equipment Maintenance
- Fueling Services
- Vehicle / Equipment Specifications / Purchasing
- Vehicle / Equipment Disposal
- CDL 3rd Party Testing



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
14	14	15	15	17

FY 21-22 Major Accomplishments

- Maintained average fuel cost at \$2.55 per gallon.
- Planned for future Fleet Facility design.
- Added new Fleet Services Training Coordinator.
- Finish application process for becoming a 3rd party registered agent for CDL licensing.
- Continue design work for new Fleet Services building.

FY 22-23 Budget Highlights

- Complete design work and plan for Fleet Facility construction.
- Increase average fuel cost to \$2.60 per gallon and added additional fuel funding to alleviate volatile fuel prices.
- Increase parts line item to account for expanded fleet/increased parts cost.

FY 23-24 Planning Year Goals

- Begin Fleet Facility Construction.
- Increase Fleet maintenance due to bringing Solid Waste in-house.

Program & Strategy Enhancements

- Educate coworkers using the Journey through Concord program on how to use Fleet.
- Focus mechanic training on specific reasons for vehicle returns.
- Continue emphasis on ASE Certifications for mechanics.
- Continue outside education opportunities for mechanics at RCCC.
- Encourage and fund qualified candidates to become CAFM certified to address Fleet succession.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Maintenance	Provide high quality and timely vehicle maintenance for City departments to achieve maximum fleet availability and high customer satisfaction.	Hours billed as % of billable hours	65%	70%	70%	70%	80%
		% of work orders completed within 24 hours	99%	99%	99%	99%	98%
		% of work orders that require repeat repairs within 30 days	0.38%	0.40%	0.41%	0.40%	0.40%
		% of customers rating overall service as "Excellent" or "Good"	100%	98%	100%	99%	98%
		Fleet Availability Rate	99%	99%	99%	99%	99%

Budget by Category

Budget Unit #:	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	1,084,613	1,160,824	1,178,489	1,123,499	1,325,441	1,322,871
Operations	2,003,890	2,249,569	2,794,880	2,803,143	3,036,096	2,576,780
Capital Outlay	-	24,822	-	-	30,000	60,000
Cost Allocations	(2,909,207)	(3,074,096)	(3,626,560)	(3,400,823)	(4,391,537)	(3,959,651)
Total Expenditures	\$ 179,297	\$ 361,119	\$ 346,809	\$ 525,820	\$ -	\$ -

* as amended

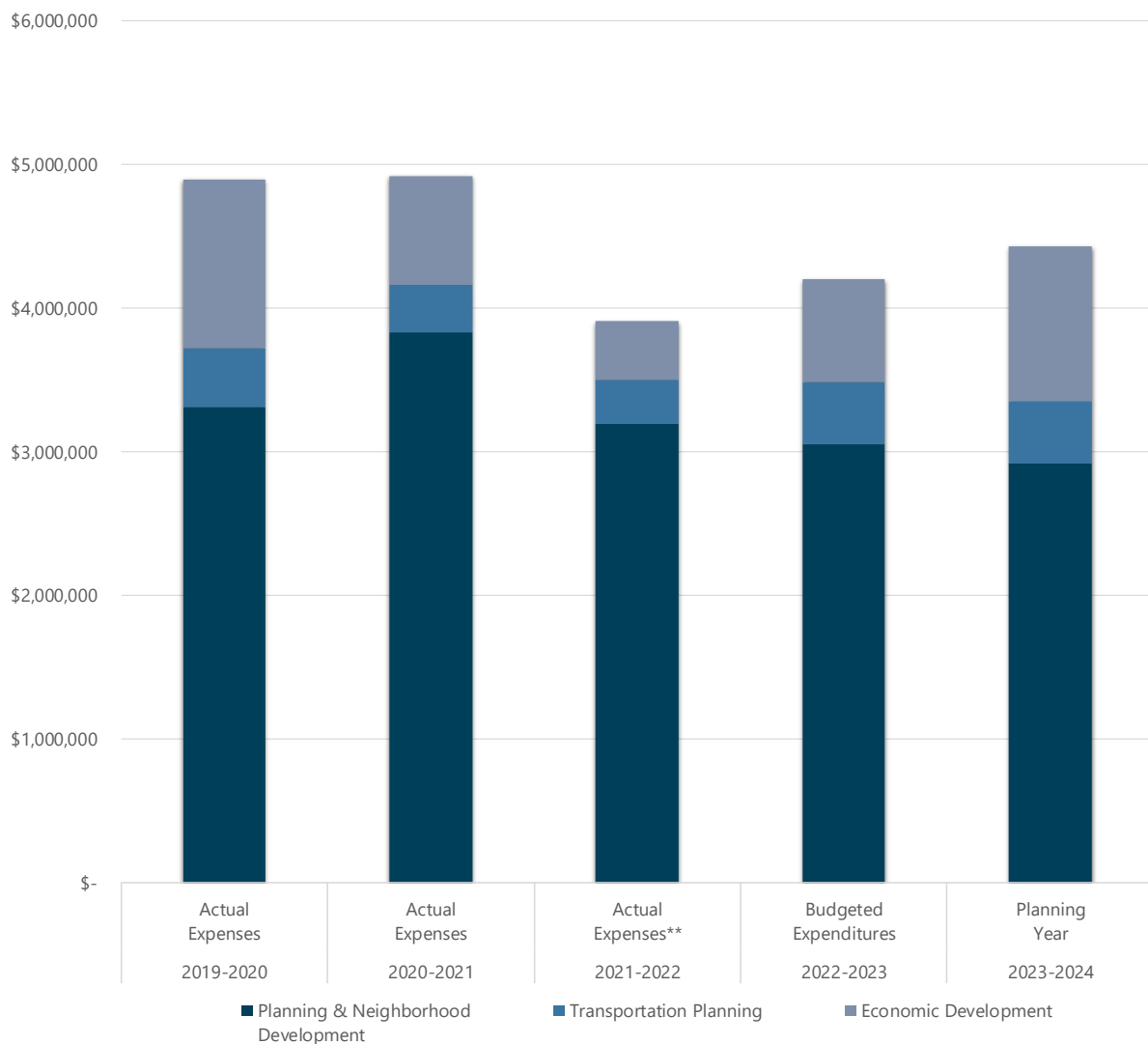
**as of June 30, 2022

Economic Development Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Unit (General Fund)							
Planning & Neighborhood Development	3,316,047	3,836,830	3,484,247	3,194,599	3,056,159	72.7%	2,921,321
Transportation Planning	404,413	329,419	353,335	306,362	428,438	10.2%	428,438
Economic Development	1,178,755	752,750	1,021,033	407,522	718,957	17.1%	1,083,720
Total Expenditures	\$ 4,899,215	\$ 4,918,999	\$ 4,858,615	\$ 3,908,483	\$ 4,203,554	100.0%	\$ 4,433,479

* as amended

**as of June 30, 2022



Planning & Neighborhood Development

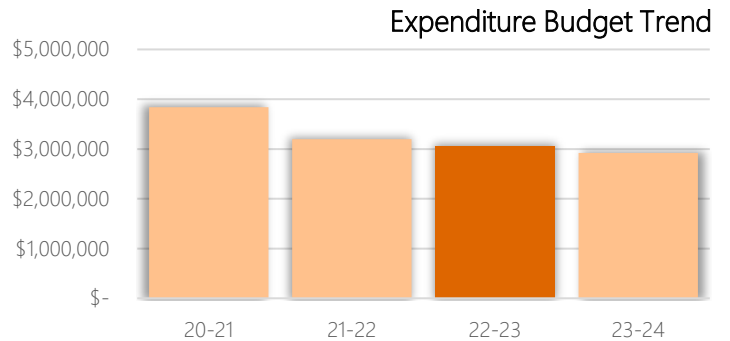
Fund: 100 General Fund | Functional Area: Economic Development | Budget Unit: 4910 Planning & Neighborhood Development

Mission Statement

Provide courteous, effective, and accurate planning, development, and inspection services to City of Concord residents and development community to build a thriving, prosperous, and safe community that enhances the quality of life for all residents of the City of Concord.

Major Services Provided

- Development Plan Review and Permitting
- Public Hearings: Planning & Zoning Commission, Board of Adjustment, and the Historic Preservation Commission
- Downtown Development
- CDBG/HOME Program
- Long-range planning in partnership with citizens
- Coordinate Economic Development in partnership with Economic Development Corp.
- Small Area and Corridor Plans



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
18	19	19	19	20

FY 21-22 Major Accomplishments

- Began preliminary work on the Concord Mills Blvd./Bruton Smith Blvd. Small Area Plan.
- Completed Weddington Road corridor plan.
- Started Union StreetScape improvements.
- Constructed 3 new affordable homes. Purchased and renovated 10 multi-family properties.
- Completed the modular unit move from Fire Station #10 to Pharr Drive and renovation to a duplex.
- Continued to acquire land for affordable housing and pursue nonprofit and for-profit partnerships.
- Developed preliminary design for 26 townhomes on Lincoln St. bordered by Malvern St. and Melrose St.
- Began the Coleman Mill redevelopment (152 units of affordable housing).
- Completed Historic Handbook rewrite and the first phase of the Logan Community Historic designation study.
- Finished two public art installations at ClearWater.
- Continued improving Accela permitting system.
- Completed the Downtown Master Plan and the Liles Small Area Plan.
- Rewrote major parts of the Concord Development Ordinance.

FY 22-23 Budget Highlights

- Start the Concord Mills/Bruton Smith Blvd. Small Area Plan.
- Complete 6 new affordable homes and finish the Union StreetScape improvements.
- Partner with the Housing Department with the redevelopment of Wilkinson Court property.
- Complete Logan Neighborhood Historic Study and the Public Art Master Plan.

FY 23-24 Planning Year Goals

- Complete Bruton Smith/Concord Mills Small Area Plan
- Begin work at Wilkinson Court Property.

Program & Strategy Enhancements

- Conduct weekly staff meetings to discuss all upcoming projects including those that appear before various boards and commissions regarding design, site plan layout, and other issues.
- Improve coordination with other departments to ensure that projects stay on track and problems are identified and solved early.
- Explore options to market the City's mission statement and identity to department employees.
- Continue to improve Accela in conjunction with the County.
- Continue to improve and refine the plan review process to make it more efficient and customer friendly.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.**	FY 22 Actual	FY 23 Obj.**	Industry Benchmark
Development Plan Review	Provide an accurate and timely review for the development community to ensure that requirements of the ordinance are met and quality development in the City is achieved.	# of plans submitted	1,998	-	1,617	-	-
Permitting	Provide accurate and timely issuance of development permits to developers and citizen to ensure compliance with local ordinances.	Single-Family Residential*	834	-	597	-	-
		Single-Family Residential Attached (units)*	59	-	112	-	-
		Two, Three, or Four-Family Residential (units)*	341	-	3	-	-
		Multi-Family Residential (units)*	442	-	355	-	-
		Commercial Buildings*	140	-	153	-	-
		Industrial Buildings*	2	-	6	-	-
		Temporary Sign Registrations*	26	-	19	-	-
		Sign Permits*	102	-	150	-	-
		Certificates of Compliance*	424	-	410	-	-
		Permits for Additions/Accessories*	674	-	446	-	-
		Temporary Use Permits (construction trailers, etc.)*	45	-	40	-	-
Temporary Power Permits*	11	-	306	-	-		
Annexations	Ensure that the City grows in a controlled and orderly manner and that City services can be provided.	# of Areas Annexed into City Limits	9	-	7	-	-
Subdivisions of Land	Ensure that land in the City is subdivided in a manner that provides for quality of life and orderly growth, and that natural resources are protected.	# of Major Subdivision Plats	17	-	8	-	-
		# of Preliminary Subdivision Plats	31	-	13	-	-
Zoning Cases and Public Hearings	Provide due process for the community so that zoning requests are processed in accordance with state and local laws; and that complete, factual, and accurate information is provided to City boards so that board members can make well-educated decisions pertaining to zoning and development.	# of Administrative Appeals	1	-	3	-	-
		# of Certificates of Appropriateness (in Historic Districts)	33	-	26	-	-
		# of Site Plans*	1	-	1	-	-
		# of Special Use Permits	4	-	4	-	-
		# of Text Amendments to Concord Development Ordinance	8	-	12	-	-
		# of Variances	2	-	4	-	-
# of Zoning Map Amendments (Rezoning)	27	-	23	-	-		

Affordable Housing	Create affordable housing opportunities for those with earnings above the HUD assistance threshold of 80% area median income.	# of Houses Underway/Sold	4	4	0	3	-
		Average Sales Price of Homes	\$156,250	\$185,000	No homes sold YTD	TBD	-
		Funds Reinvested into Account	\$312,500	\$370,000	No homes sold YTD	TBD	-

* Denotes permits or certificates issued.

** Planning & Neighborhood Development does not create objectives for some of the reported measures due to limited industry benchmarks.

Budget by Category

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
Budget Unit #: 4910	Actual Expenditures	Actual Expenditures	Council Approved*	Actual Expenditures**	Budgeted Expenditures	Planning Year
Personnel Services	1,575,547	1,764,249	1,874,900	1,796,527	1,946,482	1,957,991
Operations	275,431	257,118	321,419	194,837	387,927	214,869
Debt Service	271,450	272,203	271,628	271,628	271,628	272,114
Cost Allocations	883,299	1,245,768	1,016,300	931,608	450,122	476,347
Transfers	47,938	295,542	-	-	-	-
Non-Operating Expenses	262,382	1,950	-	-	-	-
Total Expenditures	\$ 3,316,047	\$ 3,836,830	\$ 3,484,247	\$ 3,194,599	\$ 3,056,159	\$ 2,921,321

* as amended

**as of June 30, 2022

Transportation Planning

Fund: 100 General Fund | Functional Area: Economic Development | Budget Unit: 4915 Transportation Planning

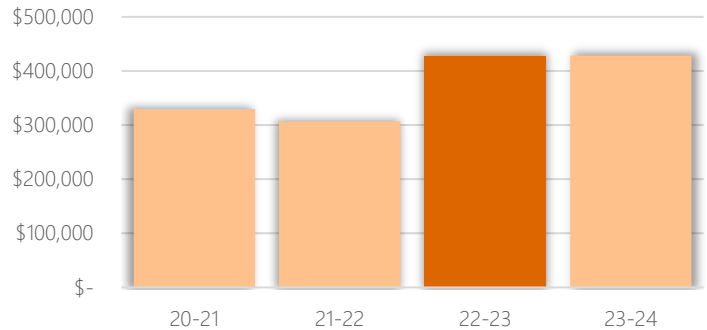
Mission Statement

Transportation Planning is accomplished through local urban design efforts and a cooperative partnership with the Cabarrus-Rowan Metropolitan Planning Organization (CRMPO). CRMPO plans for regional transportation needs including highway, transit, air, bicycle, and pedestrian facilities within both Cabarrus and Rowan counties as well as connections to the greater Metrolina Area. Concord is the lead agency and Transportation Department staff serves as members and alternates to the CRMPO's Technical Coordinating Committee.

Major Services Provided

- Support for local urban design efforts
- MPO transportation planning
- Regional coordination on transportation issues in the Charlotte metro area

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
Contract	Contract	Contract	Contract	Contract

FY 21-22 Major Accomplishments

- Assisted in the latest update of NCDOT's Comprehensive Transportation Plan (CTP) for the CRMPO along with the City's latest revisions.
- Participated in the Regional Model maintenance, including updates to socioeconomic base year data and changes to the model network(s).
- Worked with City infrastructure departments, consulting engineers, the CRMPO, and contracted agents to complete construction of local approved projects on the State Transportation Improvement Plan (STIP).

FY 22-23 Budget Highlights

- Continue to assist in updating NCDOT's CTP for the CRMPO in coordination with the City's latest revision of its CTP.
- Maintain participation in the Regional Model updates.
- Continue to work with City infrastructure departments, consulting engineers, the CRMPO and contracted agents to complete construction of STIP approved local projects.

FY 23-24 Planning Year Goals

- Continue with items set forth in Budget Highlights above.

Program & Strategy Enhancements

- Improve communication efforts between City and fellow jurisdictions within the CRMPO.
- Improve staff involvement and support to Charlotte Regional Alliance for Transportation (CRAFT).
- Continue to support efforts and interagency communications for ranking STIP Projects using data driven criteria.
- Continue to coordinate and work within the CRMPO and with the NCDOT on the State's Comprehensive Transportation Plan (CTP) and the Regional Model for the metropolitan area.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
MPO Transportation Planning	Provide active representation in the MPO transportation planning process through representation on the Technical Coordinating Committee to address issues to increase transportation choices, reduce road congestion, increase traffic flow, and improve traffic safety.	% of TCC meetings attended	100%	100%	100%	100%	100%
Regional Coordination	Provide regional representation to coordinate and cooperate with partners in the Charlotte metro area, as outlined and required by USDOT and NCDOT, and to provide a significant presence in any regional discussions about transportation planning and project/service delivery.	% of Regional Model Executive Committee meeting attended	100%	100%	100%	100%	100%

Budget by Category

	2019-2020 Actual Expenditures	2020-2021 Actual Expenditures	2021-2022 Council Approved*	2021-2022 Actual Expenditures**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4915						
Operations	404,413	329,419	353,335	306,362	428,438	428,438
Total Expenditures	\$ 404,413	\$ 329,419	\$ 353,335	\$ 306,362	\$ 428,438	\$ 428,438

* as amended

**as of June 30, 2022

Economic Development

Fund: 100 General Fund | Functional Area: Economic Development | Budget Unit: 4920 Economic Development

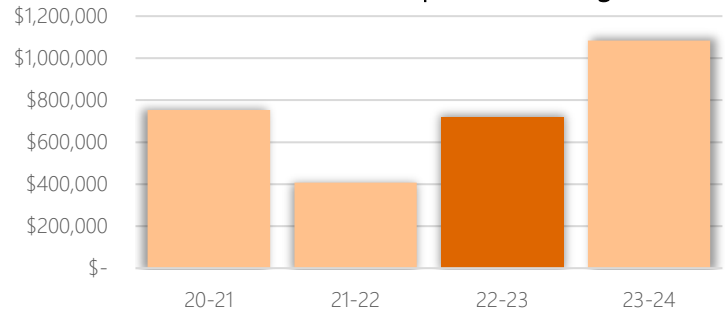
Mission Statement

Administer local, state, and federal funds to stabilize neighborhoods, improve infrastructure, and create jobs through economic development opportunities.

Major Services Provided

- Recruit, retain, and help expand businesses
- Facilitate redevelopment to assist developers through complex renovation/reuse projects

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
1	1	1	1	1

FY 21-22 Major Accomplishments

- Coordinated business recruitment, expansion, permitting, and marketing with Cabarrus EDC and downtown staff.
- Supported StreetScape planning and launched construction mitigation planning.
- Contracted with Sublimnl Design to develop graphic designs for construction mitigation promotions.
- Replaced downtown race banners with new design by a local artist.
- Contracted with Perry Productions and partnered with Cabarrus EDC to complete a digital advertisement campaign designed to recruit target industries and promote Concord's quality of life and business friendly environment.
- Supported Cabarrus EDC in recruitment of major projects in Concord including Springs Business Park, Red Bull/Rauch/Ball, STERIS, Kroger/Ocado, and Eli Lilly.
- Worked with Cabarrus Entrepreneurship Council in developing effective programming at the Cabarrus Center (e.g. new retail co-op space).
- Completed Downtown Master Plan update, including updated parking analysis.
- Worked with planning staff to continue implementing downtown master plan.
- Developed and implemented new downtown façade grant program.
- Continued ongoing StreetScape maintenance (poles, bulbs, crosswalks, etc.), incentive grant payments and Historic Cabarrus external agency funding.

FY 22-23 Budget Highlights

- Continue coordinated economic development efforts with Cabarrus EDC and downtown staff.
- Facilitate permitting and construction for economic development projects (e.g. GoldenHome, RRB, Kroger/Ocado, Cardinal, Novi, etc.).
- Continue implementation of downtown façade grant program.
- Develop new digital advertisement campaign based on previous campaign data.
- Market new StreetScape updates, development, and business recruitment opportunities in downtown Concord.
- Proceed with ongoing incentive payments and StreetScape maintenance.

FY 23-24 Planning Year Goals

- Develop City-wide restaurant and retail recruitment plan.
- Celebrate and market opening of Union StreetScape.
- Funding for outdoor dining furniture for new Union Street streetscape.
- Continue support for City-wide economic development recruitment, expansion, and construction.
- Coordinated marketing strategy with Cabarrus EDC that emphasizes quality of life.
- Continue ongoing incentive payments.

Program & Strategy Enhancements

- Engage Cabarrus EDC on developing new strategic plan.
- Engage economic development partners on cost sharing opportunities and sponsorships.
- Review economic development incentive programs in context of changing economic development environment and update as needed.
- Ongoing communications with EDC and downtown staff and committees to secure economic development projects.
- Actively market programs and successes to encourage investment from the private sector.
- Continued engagement with the Cabarrus Center’s entrepreneurship council to promote small business growth in Concord.
- Maintain strong communication among departments and partners to achieve quick and effective responses for economic development projects.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.*	FY 22 Actual	FY 23 Obj.*	Industry Benchmark
Investment Tracking	Provide accurate information in a timely manner to developers, elected officials, and City management regarding public and private investment throughout the City of Concord.	Total Industrial Investment	\$40,105,452	-	\$184,136,320	-	-
		Total Commercial Investment	\$203,286,550	-	\$83,050,902	-	-
		Total Downtown MSD Investment	\$31,375,835	-	\$9,490,568	-	-
		Union St. Investment (StreetScape Impact)	\$5,236,673	-	\$1,816,700	-	-
		Cabarrus EDC – Concord Projects/RFIs	119	-	84	-	-

* Economic Development does not create objectives for some of the reported measures due to limited industry benchmarks.

Budget by Category

Budget Unit #: 4920	2019-2020 Actual Expenditures	2020-2021 Actual Expenditures	2021-2022 Council Approved*	2021-2022 Actual Expenditures**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	90,109	96,787	100,969	103,373	113,009	113,586
Operations	220,542	127,205	275,329	163,316	130,388	342,723
Cost Allocations	-	-	8,420	7,718	2,320	2,411
Transfers	212,708	69,000	75,000	75,000	75,000	75,000
Other Financing Uses	655,396	459,759	561,315	58,115	398,240	550,000
Total Expenditures	\$ 1,178,755	\$ 752,750	\$ 1,021,033	\$ 407,522	\$ 718,957	\$ 1,083,720

* as amended

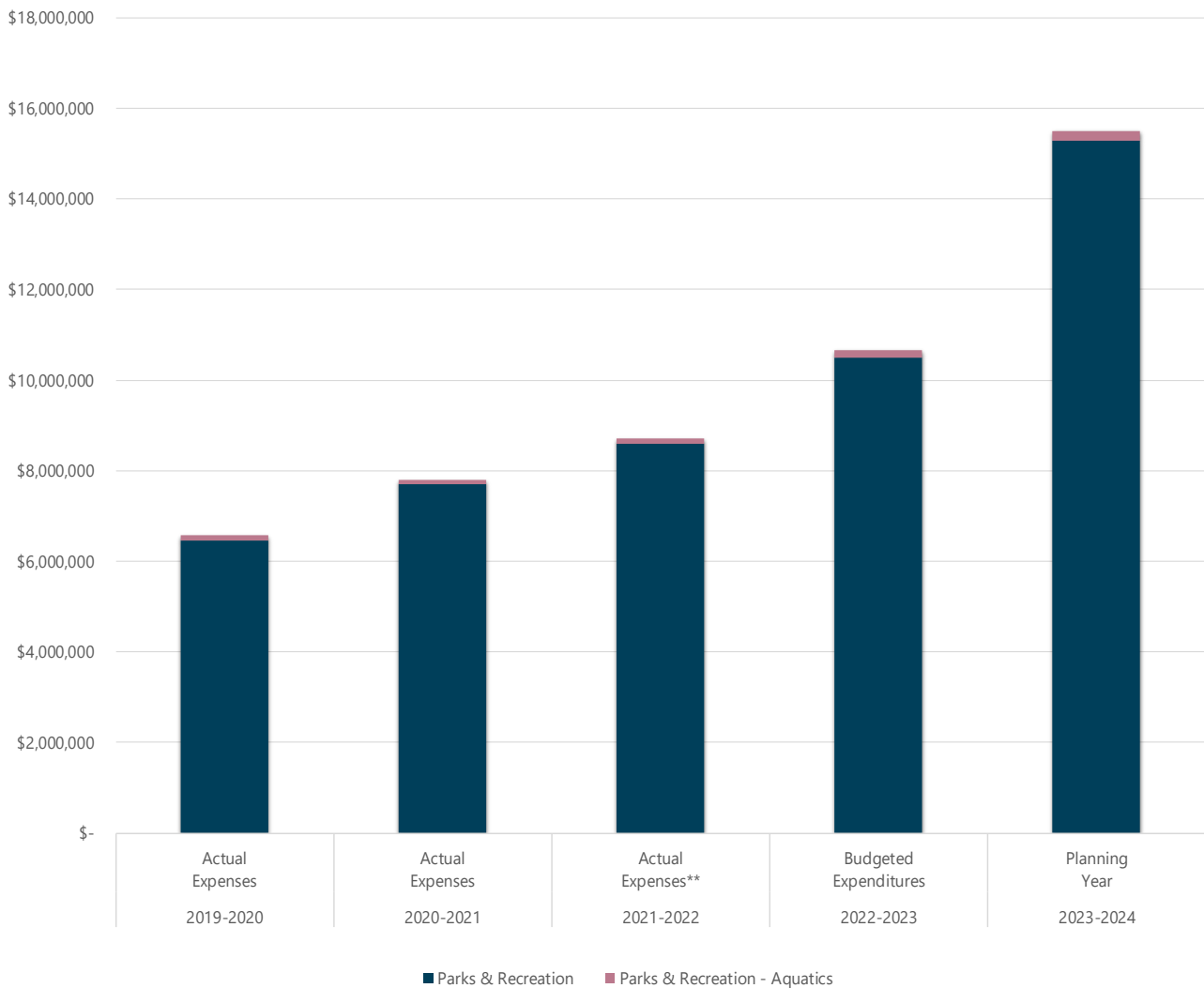
**as of June 30, 2022

Recreation & Culture Expenditures

Budget Unit (General Fund)	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Parks & Recreation	6,467,448	7,701,636	10,530,245	8,585,032	10,487,279	98.3%	15,292,661
Parks & Recreation - Aquatics	117,064	104,411	213,052	122,178	182,840	1.7%	201,840
Total Expenditures	\$ 6,584,512	\$ 7,806,047	\$ 10,743,297	\$ 8,707,210	\$ 10,670,119	100.0%	\$ 15,494,501

* as amended

**as of June 30, 2022



Parks & Recreation

Fund: 100 General Fund | Functional Area: Recreation & Culture | Budget Unit: 6120 Parks & Recreation

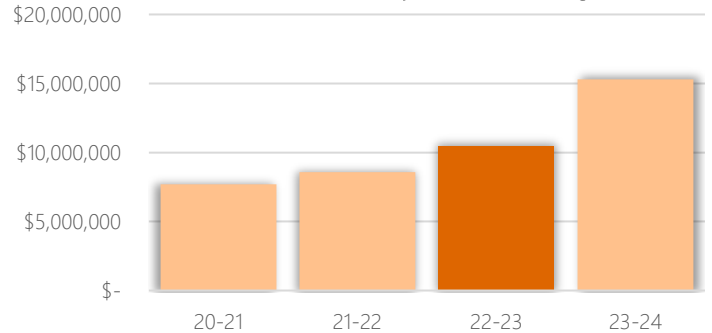
Mission Statement

Provide recreation services, parks, and facilities that enrich the lives of all residents and promote the opportunity for a healthy lifestyle.

Major Services Provided

- Facility Development
- Festivals, Events, and Programs
- Athletics
- Recreation Center Operations and Programming
- Facility Operations
- Customer Service

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
35	36	36.5	37.5	40

FY 21-22 Major Accomplishments

- Replaced a playground unit at McGee Park, lights at Beverly Hills tennis courts, and the roof at Hartsell Recreation Center.
- Continued acquisition and design of five priority greenway corridors identified in the Connectivity Analysis.
- Completed Coddle Creek, Afton Run Connector Greenway.
- Continued the Master Plan process for WW Flowe Park.

FY 22-23 Budget Highlights

- Help prepare educational information for Parks and Recreation GO bond vote.
- Continue acquisition and design of five priority greenway corridors identified in the Connectivity Analysis.
- Replace lights at Gibson Field, roofs at Academy Recreation Center and Frank Dusch Amphitheater, boardwalk at George Liles Greenway, and bridge boardwalks at Dorton Park.
- Add Pickleball Courts at Les Myers Park.

FY 23-24 Planning Year Goals

- Complete Bicycle and Wayfinding Master Plans.
- Manage multiple transformative parks capital projects (conditioned upon Parks GO Bond being approved).
- Add recycling receptacles at Wilson Street Trailhead Parking Lot and McGee Park.

Program & Strategy Enhancements

- Provide information about greenways to the public.
- Expand capabilities of professional staff to include Project Management, Park Operations, ADA compliance, and Grant opportunities.
- Be proactive in customer service and outreach to the public through technical means (social media, operations manuals, and more).
- Emphasize connectivity following the recommendation of the Open Space Connectivity Analysis.
- Aggressively search for and evaluate new greenway opportunities within priority greenway corridors.
- Emphasize programming following the recommendation of the Park Master Plan.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Customer Service	Provide tools to communicate with the public while tracking and evaluating responses.	Amount of organic reach on social media	278,371	375,000	716,490	375,000	80,000
		% of online registrations	46%	40%	40%	50%	60%
Facility Development	Pursue park facility development, including long range visioning, partnerships, alternative funding, donations, evolving role of athletics, site control efforts, master planning, design, and construction.	# of donations, partnerships, grant applications submitted & funding sources secured.	49	20	43	25	10
Festivals, Events, Programs, & Athletics	Provide basic, extended, and special leisure/athletic programming to youth and adults that are cost effective and engaging to provide social, educational, athletic, and mentally stimulating experiences.	# of adults participating in adult programs	3,961	5,000	13,326	5,000	3,000
		% of program participants reporting being "very" satisfied with their experience	96%	98%	98%	98%	100%
		# of youth in youth programming	4,410	20,000	17,265	20,000	15,000
		# of volunteer hours	10,777	15,000	26,100	15,000	7,000
		# of Youth Council Participant Volunteer Hours	383	500	1,158	800	900
Recreation Center Operations & Programming	Operate recreation centers that are positive destination points for the residents of Concord. Market the recreation centers by providing programs and activities that are popular with the communities served.	Total Attendance at Recreation Centers	40,235	75,000	118,351	75,000	80,000
		# of youth and teens participating in recreation center programs	472	2,800	1,206	2,800	3,000
Facility Operations	Operate park facilities that are positive destination points for residents. Provide safe leisure experiences in a cost-effective manner.	Revenue as a % of operating expenses	16%	15%	17%	20%	15%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 6120						
Personnel Services	1,743,321	1,701,588	2,405,859	1,899,827	2,761,885	2,830,364
Operations	2,101,815	1,689,139	3,945,464	2,736,692	3,460,060	3,166,246
Capital Outlay	269,720	82,456	-	-	20,000	110,000
Debt Service	184,600	175,760	-	-	-	3,400,000
Cost Allocations	2,167,993	2,701,028	2,764,904	2,534,495	2,803,036	2,994,907
Transfers	-	1,351,664	1,414,018	1,414,018	1,442,298	2,791,144
Total Expenditures	\$ 6,467,448	\$ 7,701,636	\$ 10,530,245	\$ 8,585,032	\$ 10,487,279	\$ 15,292,661

* as amended

**as of June 30, 2022

Parks & Recreation - Aquatics

Fund: 100 General Fund | Functional Area: Recreation & Culture | Budget Unit: 6121 Aquatics

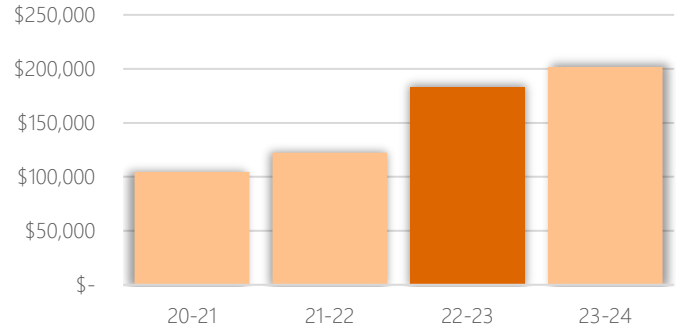
Mission Statement

Provide recreation services, parks, and facilities that enrich the lives of all residents and promote the opportunity for a healthy lifestyle.

Major Services Provided

- Facility Operations
- Customer Service

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	Contract	Contract

FY 21-22 Major Accomplishments

- Replaced lifeguard stands and safety training aids.
- Began transition to contracting out lifeguard and swim lesson services.
- Developed COVID-19 protocol for pool following CDC guidelines.

FY 22-23 Budget Highlights

- Fully transition to contracted out lifeguard services.

FY 23-24 Planning Year Goals

- Improve swim membership process.
- Add a shade canopy.

Program & Strategy Enhancements

- Focus on contract staff training to increase customer satisfaction, including discussion of complaint resolution.
- Increase staff training regarding safety awareness and swim instruction.
- Use Operations Manual for improved customer service.
- Improve process for pool memberships, with collection of fees and updating facility forms.
- Collect customer satisfaction surveys weekly.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Pool Operations	Operate aquatic facilities for the residents of Concord in a cost-effective manner to provide patrons with a pleasant and safe leisure experience.	% of pool patrons "somewhat" or "very" satisfied with their experience	98%	98%	98%	98%	100%
		# of aquatics injuries	0	0	0	0	0
Pool Programs	Provide aquatics instruction and programming to the residents of Concord in a cost-effective manner to improve the skill level of residents in a safe environment.	Aquatic Center Attendance	2,718*	3,500	6,196	3,800	7,500
		Aquatics revenue as % of operating expenditures	11%	30%	102%	30%	35%

*Attendance down due to COVID-19 closures and pool restrictions

Budget by Category

Budget Unit#: 6121	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	63,497	38,929	69,037	26,146	43,110	43,110
Operations	53,566	52,822	144,015	96,032	139,730	158,730
Capital Outlay	-	12,660	-	-	-	-
Total Expenditures	\$ 117,064	\$ 104,411	\$ 213,052	\$ 122,178	\$ 182,840	\$ 201,840

* as amended

**as of June 30, 2022

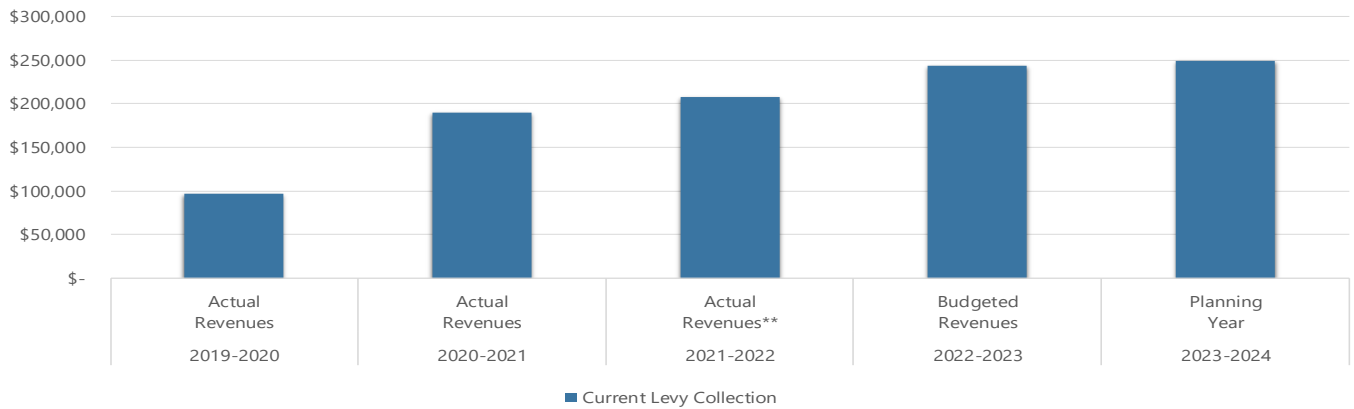
Note: All aquatics staff prior to FY 21 are temporary part-time employees. In FY 21, aquatic staff will begin to transition to contract services.

Municipal Service District Revenues & Expenditures

	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 201							
Current Levy Collection	97,357	189,699	219,613	207,698	243,304	100.0%	249,228
Total Revenues	\$ 97,357	\$ 189,699	\$ 219,613	\$ 207,698	\$ 243,304	100.0%	\$ 249,228

*as amended

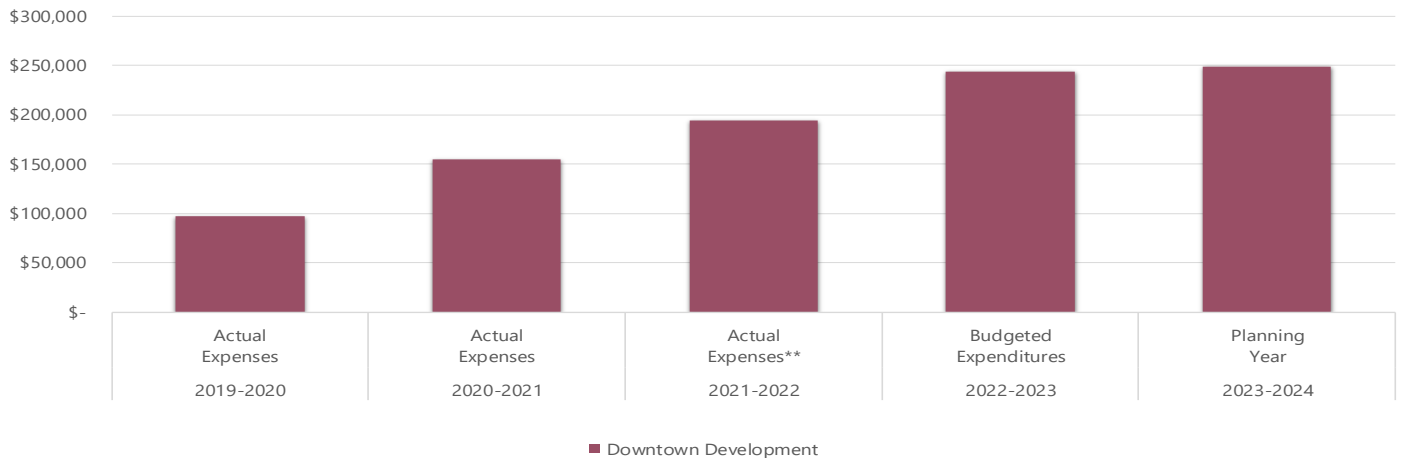
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit							
Downtown Development	97,379	154,363	219,613	193,669	243,304	100.0%	249,228
Total Expenditures	\$ 97,379	\$ 154,363	\$ 219,613	\$ 193,669	\$ 243,304	100.0%	\$ 249,228

* as amended

**as of June 30, 2022



Downtown Development

Fund: 201 Municipal Service District Revenue | Budget Unit: 5000 Downtown Development

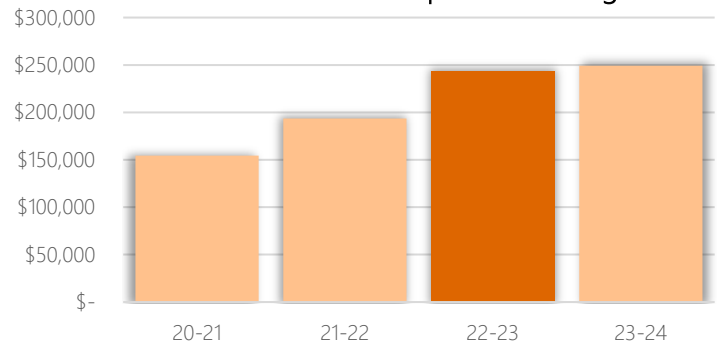
Mission Statement

The mission of Downtown Development is to enhance the economic, social, and aesthetic values of Historic Downtown Concord through business development, business recruitment, and design, through the leveraging of public and private partnerships.

Major Services Provided

- Enhance Historic Downtown Concord
- Business Development, Recruitment, and Design
- Leverage Public and Private Partnerships

Expenditure Budget Trend



FTE Per Fiscal Year

	19-20	20-21	21-22	22-23	23-24 Planning
Contract		2	2	2	2

FY 21-22 Major Accomplishments

- Adapted Spring Into Arts into four quarterly Art Walks in partnership with Cabarrus Arts Council.
- Continued communication with downtown stakeholders regarding StreetScape and other new construction projects.
- Created Small Business Saturday, a street event to promote social distancing while shopping during COVID-19 pandemic.
- Developed a mitigation strategy for impacted businesses regarding StreetScape and new construction projects.
- Engaged businesses and facilitated applications for Façade Grant Projects (e.g. Lofts at 14th, Press and Porter, 2Gals, Goldberry Books, etc.).
- Marketed projects including: Union StreetScape, new construction, events, and business updates, in coordination with Sublmln Designs.
- Developed new Concorddowntown.com website.
- Secured tenants for vacant spaces downtown (i.e. Hawthorne’s Pizza at 25 Union N; Ashton Renee at 7 Cabarrus W; Table 11 at 11 Union S; tenants for 30 Church St S, 35 Union S, and 17 Cabarrus Ave W; etc.).

FY 22-23 Budget Highlights

- Begin a branding and market initiative that builds upon the new Downtown environment and highlights downtown Concord.
- Continue marketing and mitigation for Union Streetscape project and downtown redevelopment projects.
- Implement the first phase of the marketing campaign and reopening celebration, highlighting major renovations as completed.
- Host quarterly Art Walks in partnership with the Cabarrus Arts Council.
- Recruit new businesses for retail space in new construction projects.

FY 23-24 Planning Year Goals

- Begin identifying new public-private partnerships for upcoming residential and commercial projects.
- Begin year-long celebration and activities to promote downtown as major events or projects are completed.
- Partner with Cabarrus Arts Council to increase the number of performances and attendance, drawing more visitors to Downtown.
- Prepare destination Downtown Concord study and implementation plan.

Program & Strategy Enhancements

- Reinstate monthly mixers with business owners.
- Increase sponsorship for events and programming.
- Continuing education and training through the North Carolina Main Street Program.
- Increase volunteerism for events and programming.
- Increase community engagement in downtown projects.
- Work with community partners to implement new downtown events outside of City or Downtown Development’s management.

- Recruitment of restaurant and retail tenants.
- Continue constant marketing and promotion for downtown.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Business Activity	Develop and execute strategies to increase business activities.	Annual % increase in sales in 51% or more of businesses	New*	51%	N/A**	51%	N/A
Economic Development	Work in an open and transparent partnership with public and private partners to recruit and retain businesses.	# of businesses who have received support from Downtown staff annually	69	66	N/A**	75	N/A
		# of businesses open in Downtown is greater than the number of businesses closed	7	+6	+4	+6	N/A
Marketing	Provide effective marketing services for Downtown events, businesses, venues, and available real estate.	% increase in annual social media follows and unique website views	8%	5%	8%	5%	N/A
Communications	Communicate and engage with all downtown stakeholders and the public sector.	% of businesses, property owners, and residents reporting they received communications from CDDC	29%	16%	N/A**	50%	16%
Building Vacancy Rate	Reduce and maintain vacancy rates for available properties both ground floor and upper story.	# of vacant spaces available in the MSD	6	4	7	6	N/A

*Data collection for this measure was postponed due to COVID-19.

**Data was not available in time for publication.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 5000						
Personnel Services	-	65,638	158,149	156,618	166,999	168,153
Operations	97,379	88,726	54,224	30,414	47,699	51,391
Cost Allocations	-	-	7,240	6,637	28,606	29,684
Total Expenditures	\$ 97,379	\$ 154,363	\$ 219,613	\$ 193,669	\$ 243,304	\$ 249,228

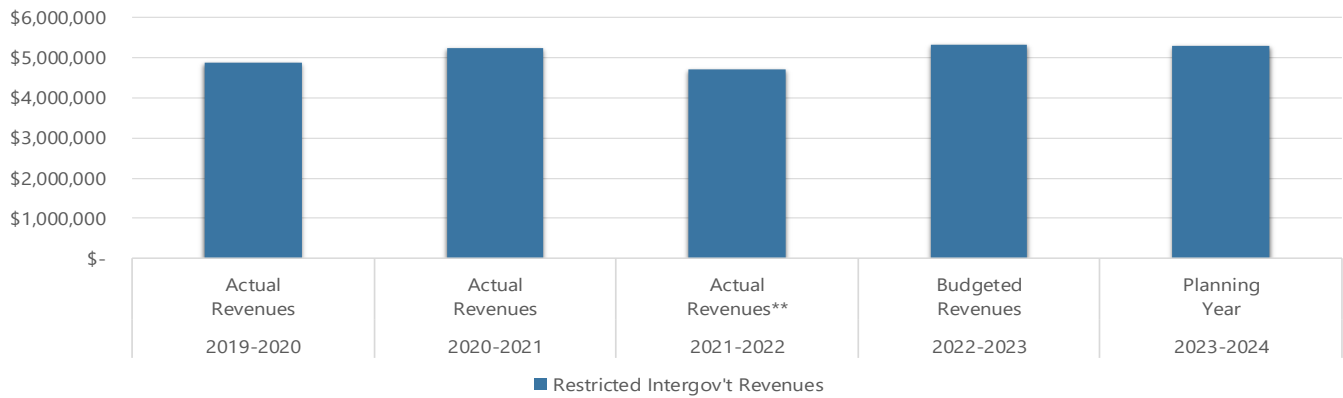
* as amended

**as of June 30, 2022

Section 8 Voucher Program Revenues & Expenditures

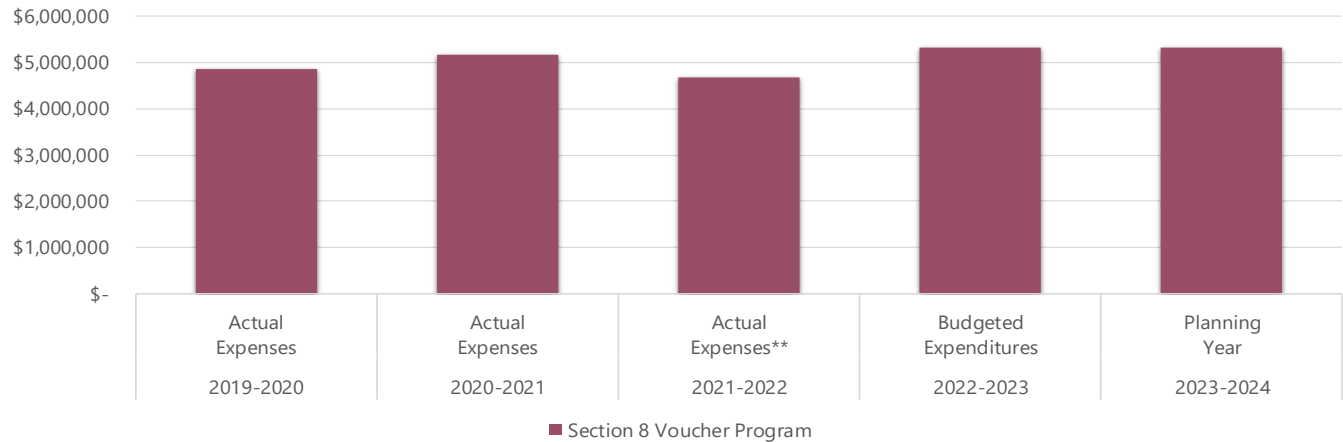
	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 210							
Restricted Intergov't Revenues	4,876,182	5,241,847	5,142,951	4,718,625	5,312,887	100.0%	5,309,886
Total Revenues	\$ 4,876,182	\$ 5,241,847	\$ 5,142,951	\$ 4,718,625	\$ 5,312,887	100.0%	\$ 5,309,886

* as amended
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit							
Section 8 Voucher Program	4,852,341	5,163,603	5,142,951	4,673,956	5,312,887	100.0%	5,309,886
Total Expenditures	\$ 4,852,341	\$ 5,163,603	\$ 5,142,951	\$ 4,673,956	\$ 5,312,887	100.0%	\$ 5,309,886

* as amended
**as of June 30, 2022



Section 8 Housing Choice Voucher Program

Fund: 210: Voucher Program | Budget Units: 1500 HCV Admin & 1501 HCV HAP

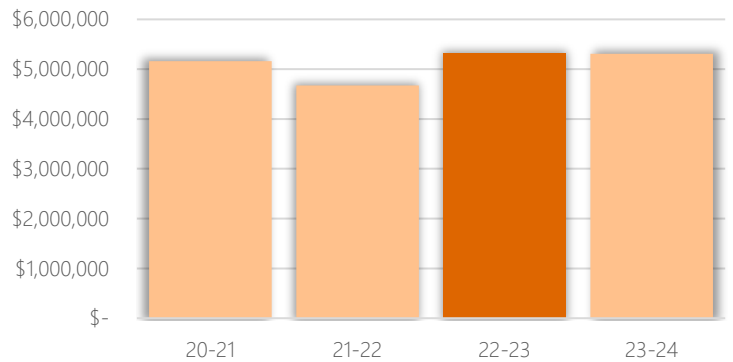
Mission Statement

The City of Concord’s Housing Department serves low-income families for whom conventional housing is unaffordable. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

Major Services Provided

- Decent, Safe, and Sanitary Housing
- Family Self-Sufficiency (FSS)
- Education

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
4.4	3.9	3.4	3.4	3.4

FY 21-22 Major Accomplishments

- Aggressively marketed the Section 8 program to new landlords.
- Explored new funding through grant opportunities.
- Exhausted 2007 waiting list.
- Offered Spring and Fall Virtual Landlord Workshops.
- Offered project-based vouchers through Coleman Mills project.
- Maintain 99% Annual Recertification.
- Awarded homelessness Vouchers as well as Emergency Vouchers.
- Continued to promote VASH vouchers for veterans to support those that could benefit from the program.
- Received the FSS Grant for Section 8 to enhance the quality of life for our Section 8 families.

FY 22-23 Budget Highlights

- Continue to explore new funding through new grant opportunities, i.e. Family Unification Voucher Grant, VASH Vouchers.
- Continue to support and promote Homelessness, Emergency, and VASH vouchers for veterans to support those that could benefit from the programs.
- 9 Family Self-Sufficiency program Graduates.
- 3 residents transitioned to homeownership.
- Issuing vouchers to remaining applicants on current waiting list.

FY 23-24 Planning Year Goals

- Continue to work with Planning on building more affordable market rate rentals.
- Solicit new landlords through educational workshops on how to become a Section 8 landlord.

Program & Strategy Enhancements

- Provide decent, safe, and sanitary housing in good repair in compliance with program uniform physical condition standards for very low and low-income families.
- Promote fair housing and the opportunity for very low-income and low-income families of all races, ethnicities, national origins, religions, ethnic backgrounds, and with all types of disabilities, to participate in the Housing Choice Vouchers program and its services.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.
- Continue to provide education on policies and procedures through annual Landlord workshops.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Decent, Safe, & Sanitary Housing	Provide high quality housing to residents/clients to obtain a safe & enjoyable living environment.	% of Utilization of Voucher Funding Authorized	98%	98%	98%	103%	98%
Family Self-Sufficiency	Provide Family Self-Sufficiency support resources to our housing residents to promote the goal of homeownership.	# of participants in the FSS Program	41	80	N/A	80	25
Education	Improve on educating landlords/property owners in the Housing Choice Voucher Program through forums and workshops.	% of new landlords attending landlord forums/workshops	N/A*	100%	N/A	100%	98%

*Workshops are usually held twice a year. However, due to COVID-19 restrictions, the fall workshop was moved to spring only for FY 21.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 1500 & 1501						
Personnel Services	75,081	77,343	77,864	87,045	94,572	95,070
Operations	6,114	4,580	9,525	3,145	9,805	9,928
Operating Expense - Control	4,756,906	4,935,449	5,021,887	4,583,766	5,152,416	5,151,189
Capital Outlay	-	11,654	-	-	-	-
Cost Allocations	-	-	-	-	53,213	53,699
Transfers	-	-	33,675	-	2,881	-
Other Financing Uses	14,240	134,576	-	-	-	-
Total Expenditures	\$ 4,852,341	\$ 5,163,603	\$ 5,142,951	\$ 4,673,956	\$ 5,312,887	\$ 5,309,886

* as amended

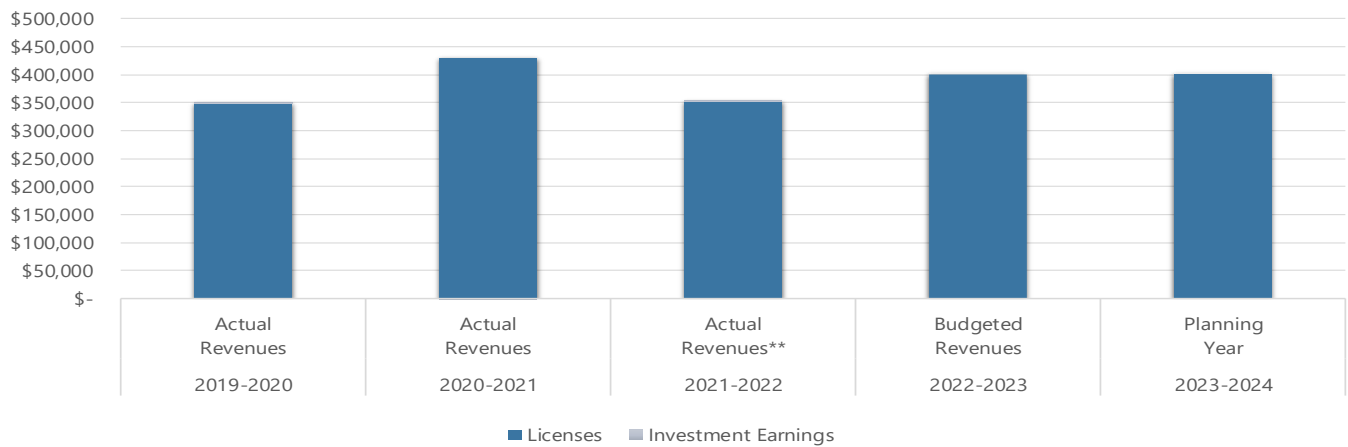
**as of June 30, 2022

Additional \$5 Vehicle Tax (Transit) Revenues & Expenditures

	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 292							
Licenses	348,588	428,931	440,000	352,487	400,000	100.0%	400,000
Investment Earnings	851	(372)	-	397	-	0.0%	-
Total Revenues	\$ 349,439	\$ 428,558	\$ 440,000	\$ 352,885	\$ 400,000	100.0%	\$ 400,000

* as amended

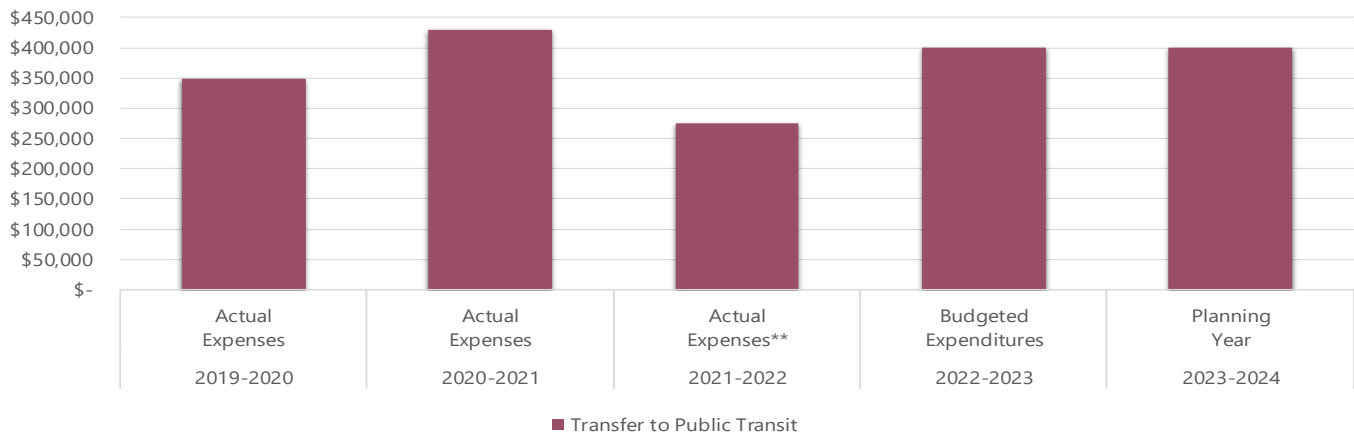
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Department	2023-2024 Planning Year
Budget Unit							
Transfer to Public Transit	349,439	428,558	440,000	275,509	400,000	100.0%	400,000
Total Expenditures	\$ 349,439	\$ 428,558	\$ 440,000	\$ 275,509	\$ 400,000	100.0%	\$ 400,000

* as amended

**as of June 30, 2022



Additional \$5 Vehicle Tax

Fund: 292 Additional \$5 Vehicle Tax – Transit | Budget Unit: 8200 Additional \$5 Vehicle Tax - Transit

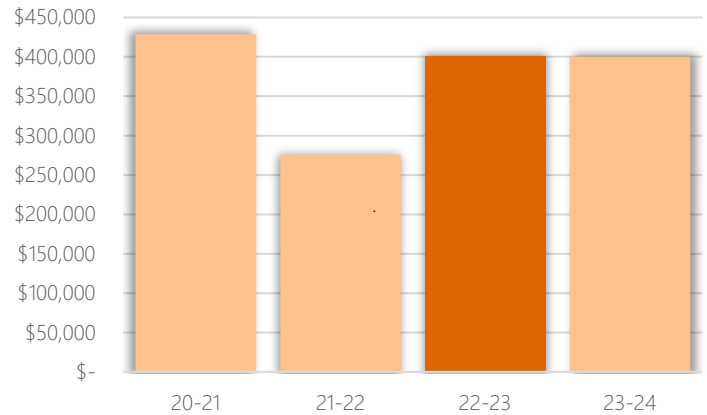
Mission Statement

N/A

Major Services Provided

- A Special Revenue Fund pass-through agent for funding dedicated to public transit.

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	0	0

Budget by Category

Budget Unit #: 8200	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Transfers	349,439	428,558	440,000	275,509	400,000	400,000
Total Expenditures	\$ 349,439	\$ 428,558	\$ 440,000	\$ 275,509	\$ 400,000	\$ 400,000

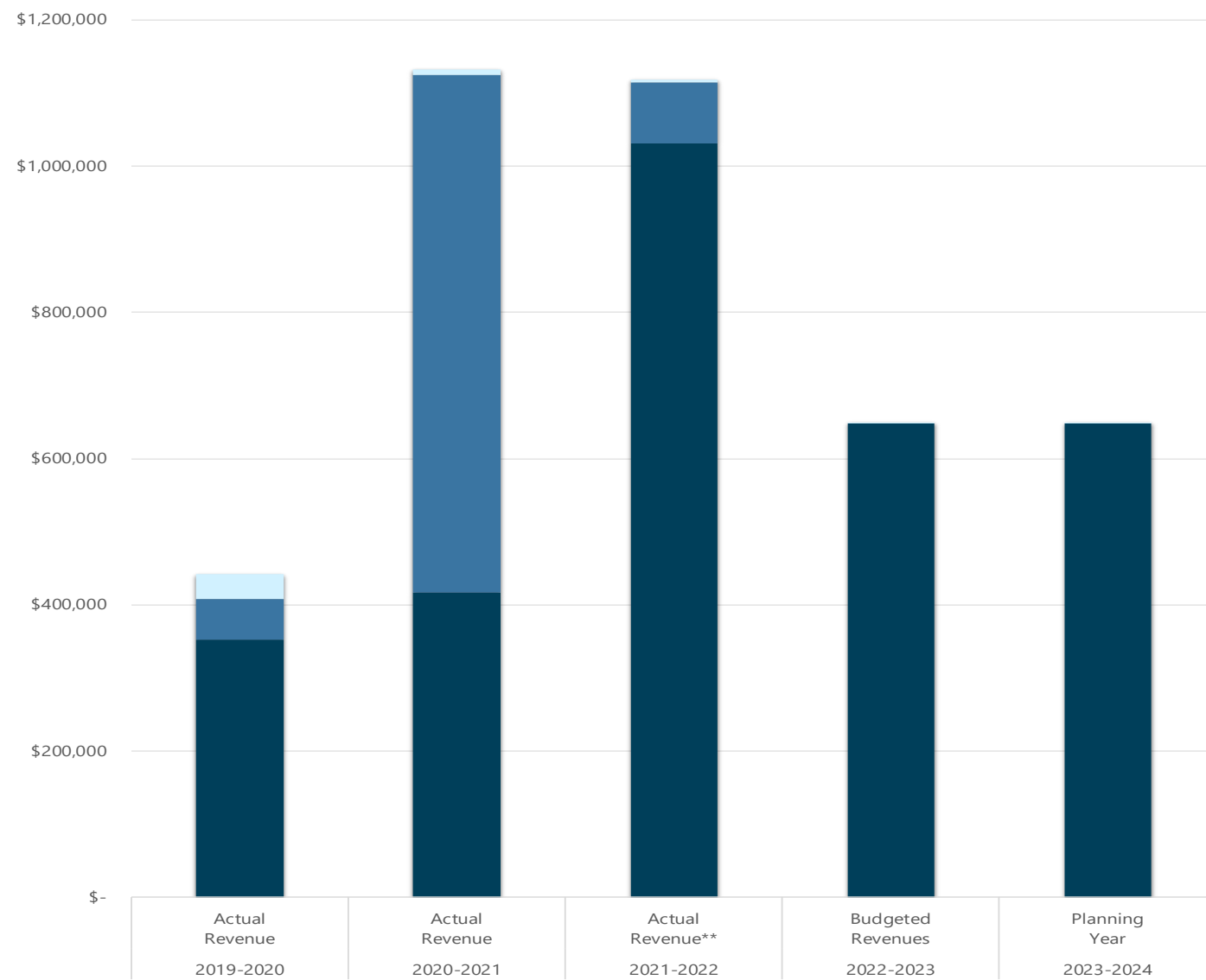
* as amended

**as of June 30, 2022

Community Development Block Grant (CDBG) Revenues & Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Revenue	Actual Revenue	Council Approved*	Actual Revenue**	Budgeted Revenues	Percentage by Source	Planning Year
Fund 310							
Restricted Intergov'tl Revenue	352,947	416,312	685,728	1,030,650	648,000	99.7%	648,000
CARES Act***	54,767	708,575	-	83,494	-	0.0%	-
Other Revenue	33,837	7,175	53,197	4,416	2,000	0.3%	2,000
Total Revenues	\$ 441,551	\$ 1,132,062	\$ 738,925	\$ 1,118,560	\$ 650,000	100.0%	\$ 650,000

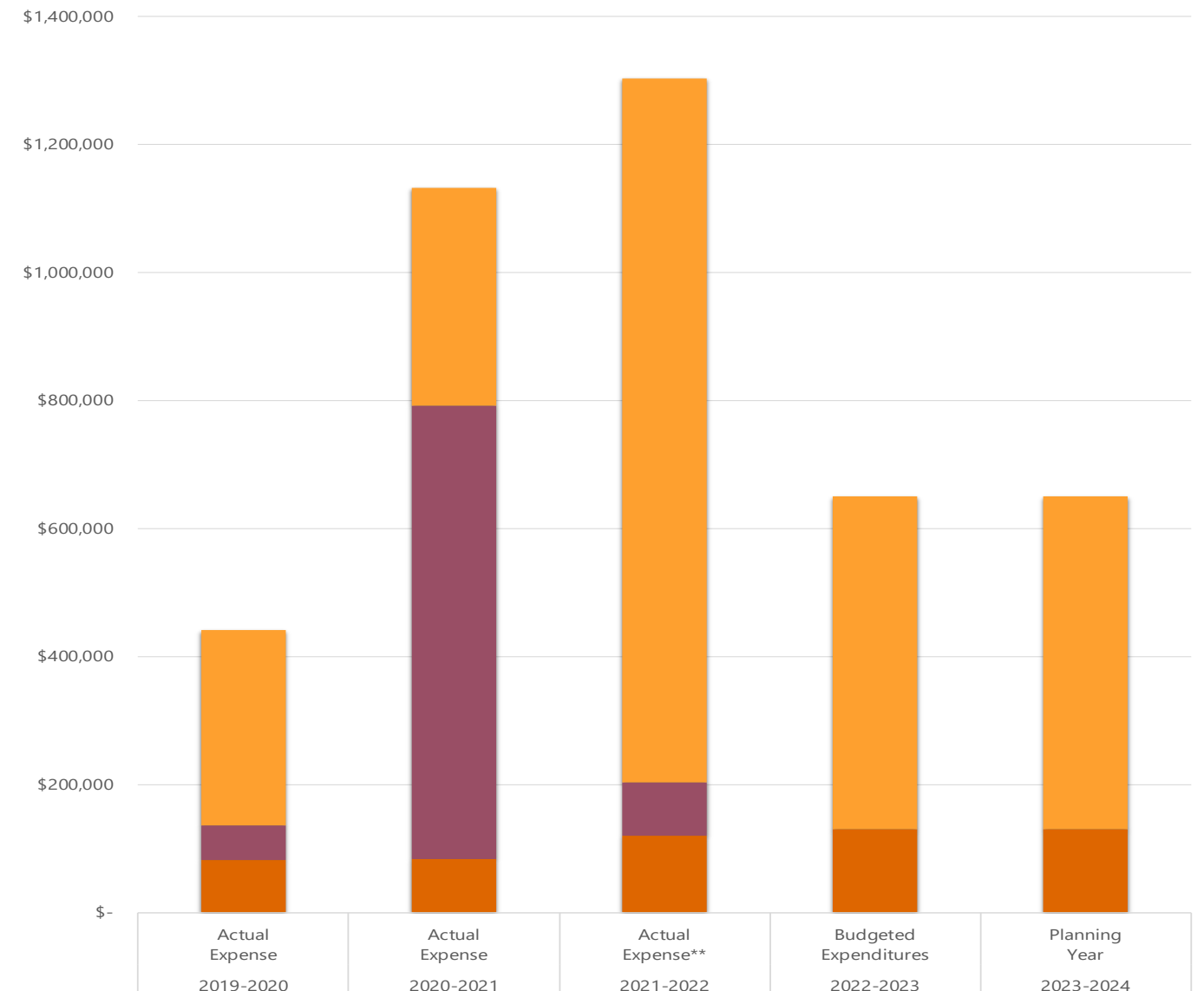
* as amended
 **as of June 30, 2022
 *** CARES Act is one time funding placed in a separate budget unit from normal departmental units reported.



■ Restricted Intergov'tl Revenue ■ CARES Act*** ■ Other Revenue

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expense	Actual Expense	Council Approved*	Actual Expense**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Units							
Administration	82,033	84,154	82,856	119,770	130,000	20.0%	130,000
CARES Act***	54,767	708,575	3,098	83,494	-	0.0%	-
Projects	304,750	339,332	652,971	1,100,210	520,000	80.0%	520,000
Total Expenditures	\$ 441,551	\$ 1,132,062	\$ 738,925	\$ 1,303,474	\$ 650,000	100.0%	\$ 650,000

* as amended
 **as of June 30, 2022
 *** CARES Act is one time funding placed in a separate budget unit from normal departmental units reported.



■ Administration ■ CARES Act*** ■ Projects

Community Development Block Grant (CDBG)

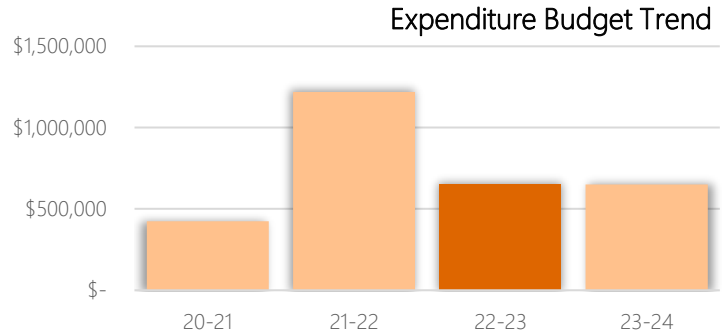
Fund: 310 Community Development Block Grant | Budget Units: 3118 CDBG Administration & 3119 CDBG Projects 2022

Mission Statement

The CDBG program for the City of Concord provides individual citizens, neighborhoods, non-profit organizations and other government agencies with neighborhood revitalization assistance, housing rehabilitation, new home construction, job creation, infrastructure improvements, code enforcement, and blight clearance to enhance the vitality, safety, and attractiveness of Concord's neighborhoods.

Major Services Provided

- CDBG Admin and Sub-Recipient Program Management
- Emergency Needs Program Assisting Low and Moderate-Income Homeowners
- Provide funding for infrastructure needs (i.e. sidewalks, road repairs) in LMI neighborhoods
- Manage Clearwater Arts Center & Studios



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
1.2	1.0	1.3	1.3	1.3

FY 21-22 Major Accomplishments

- Rehabilitation work continued during COVID-19 issues. Concord staff has worked diligently to ensure safety of residents and contractors.
- Addressed all clients currently housed on the waiting list and staff assisted 60% of the households with rehab assistance.
- Completed update to CDBG manual for HUD compliance.
- Began construction on Phase V renovation at ClearWater, which will complete the Ceramic Center.
- Received Hayes Grant to purchase kilns for Ceramics Center at ClearWater in the amount of \$12,000 and Cabarrus Arts Grant in the amount of \$4,234 for ClearWater to help with marketing efforts.
- Worked with B&G to install new keyless entry to ClearWater main building. Keyless entry will be installed at Ceramic Center as part of the renovation. Also, facilitated Wood Turners installation of dust filtration system.
- Updated camera system inside and outside of the ClearWater main building to bring the lower level online. Staff worked with Risk Management to implement better safety procedures for ClearWater campus.
- Researched over 30 properties to acquire, rehab, or resell with Code Enforcement and Legal.
- Hosted two (2) Fair Housing workshops and partnered on two (2) others to help educate residents, tenants, and landlords about Fair Housing rules, requirements, and individual rights.
- Worked with Gibson Village to provide Neighborhood Grant funds. Community installed one bike rack at ClearWater with a second to be placed at Gibson Mill.
- Assisted Logan and Gibson Mill with food drops to provide food assistance to LMI residents.
- Worked with Gibson Village to host The Bulb pop up market at ClearWater. Also, working with Logan to provide a similar market there.
- Provided CDBG funding for Logan Historic Study.
- Fully implemented the CDBG Neighborly Software system to include all bidding and contractor pay requests online.
- Completed virtual monitoring and pre and post-application training for all sub-recipients within the Neighborly System to ensure compliance.
- Fully allocated remaining CARES funds to subrecipients. Completed CARES related repairs to Salvation Army food pantry building.
- Continued working with CCM to house persons needing to quarantine due to COVID-19 at Vance Drive quadplex.

FY 22-23 Budget Highlights

- Complete construction on Phase V renovation at ClearWater, which will finalize the Ceramic Center.
- Pursue grants for ClearWater to find an outside funding source for the facility rehabilitation efforts as well as marketing opportunities.
- Complete installation of mural on ClearWater campus approved in FY 22.
- Work with LMI communities to educate about eligible Neighborhood Grant activities.
- Provide additional funding for Logan Historic Study, and work with Transportation to repair the Lincoln Street bridge in Logan.
- Continue efforts to partner with communities and agencies (The Bulb) to provide fresh food options to identified food deserts in Concord.
- Complete CARES funding monitoring and closeouts.
- Continue efforts with Parks and Rec to fully activate ClearWater's entire campus and repurpose the store located at 208 Kerr Street.

FY 23-24 Planning Year Goals

- Begin planning for next phase of work at ClearWater.
- Continue to seek opportunities for corporate event/showings within ClearWater gallery space.
- Address infrastructure needs, community engagement and education opportunities for LMI residents.
- Continue expanding activities/events at ClearWater by working with Parks and Rec to increase activities.

Program & Strategy Enhancements

- Work to increase citizen knowledge of community development efforts through workshops and presentations.
- Maintain a waiting list of five (5) or fewer clients.
- Seek education options for staff, which will benefit personal growth within CDBG related programs.
- Work with Code Enforcement to identify homeowners who could be assisted with CDBG funding and properties to acquire, rehab, or resell.
- Work with subrecipients to educate on the regulations of the CDBG program, thus ensuring compliance. Continue education/training for CDBG subrecipients to ensure compliance.
- Provide Fair Housing and other trainings to educate about area needs, individual housing rights and how to report issues.
- Research and apply for additional funding sources to help support the community development mission of ClearWater.
- Work with local community agencies (subrecipients) to provide funding assistance for service programs and operations.
- Hold monthly meetings with Habitat, Cabarrus County, Independent Living and others to better assist residents needing home rehab.
- Encourage the partnerships with the Housing Department, Habitat Cabarrus, Cabarrus Health Alliance and other agencies to work towards goals of; more affordable housing, greater access to food, elimination of barriers to benefit residents throughout Concord.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
CDBG Administration	Provide on-going technical assistance, on-site monitoring visits and program support to CDBG sub-recipients to achieve full regulatory compliance through effective program administration.	% of sub-recipients that are in full compliance	100%	100%	100%	100%	100%
		% of Allowable Administrative funds expended	61%	95%	92%	95%	100%
		# of households assisted with emergency needs	2	10	2	6	13
Emergency Needs	Provide timely assistance to low and moderate-income homeowners with emergency repairs to achieve program objectives and expend grant funds in a timely manner.	% of available emergency needs funds expended	57%	90%	92%	99%	90%

Budgets by Category

Note: CDBG budgets are "project" budgets and remain in use over multiple fiscal years.

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 3118						
Personnel Services	65,134	75,319	108,331	106,787	111,375	112,126
Operations	16,899	8,835	(25,475)	12,984	18,625	17,874
Total Expenditures	\$ 82,033	\$ 84,154	\$ 82,856	\$ 119,770	\$ 130,000	\$ 130,000

* as amended

**as of June 30, 2022

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 3119						
Operations	304,750	339,332	652,971	1,100,210	520,000	520,000
Total Expenditures	\$ 304,750	\$ 339,332	\$ 652,971	\$ 1,100,210	\$ 520,000	\$ 520,000

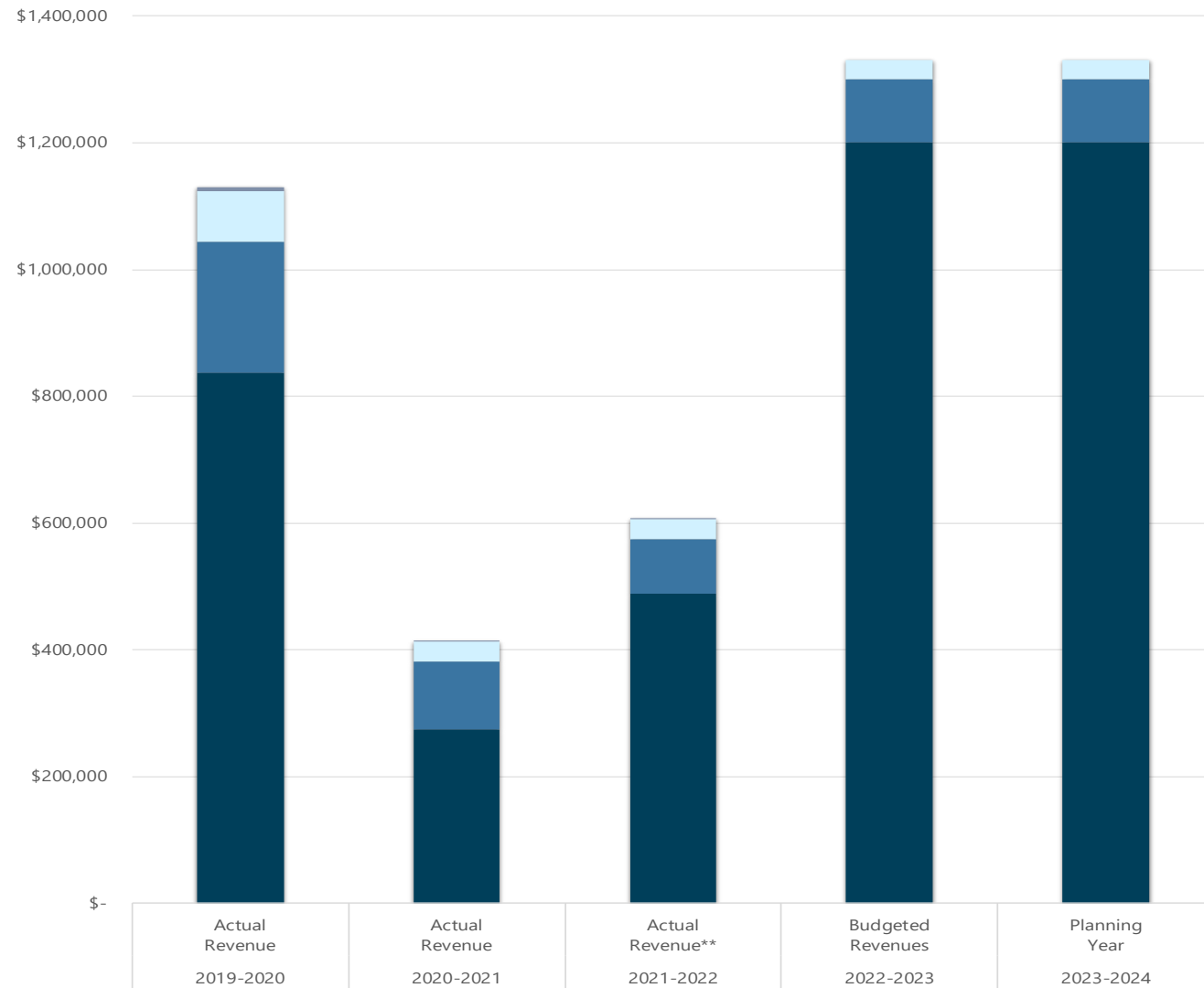
* as amended

**as of June 30, 2022

HOME Consortium Revenues & Expenditures

	2019-2020 Actual Revenue	2020-2021 Actual Revenue	2021-2022 Council Approved*	2021-2022 Actual Revenue**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 320							
Restricted Intergov'tl Revenue	836,847	273,745	1,316,767	487,963	1,200,000	90.2%	1,200,000
Other Revenue	207,552	107,320	431,897	86,934	100,000	7.5%	100,000
Transfers	78,944	31,406	31,406	31,006	31,006	2.3%	31,006
Investment Earnings	6,530	1,614	8,145	1,680	-	0.0%	-
Total Revenues	\$1,129,872	\$ 414,085	\$ 1,788,215	\$ 607,583	\$ 1,331,006	100.0%	\$ 1,331,006

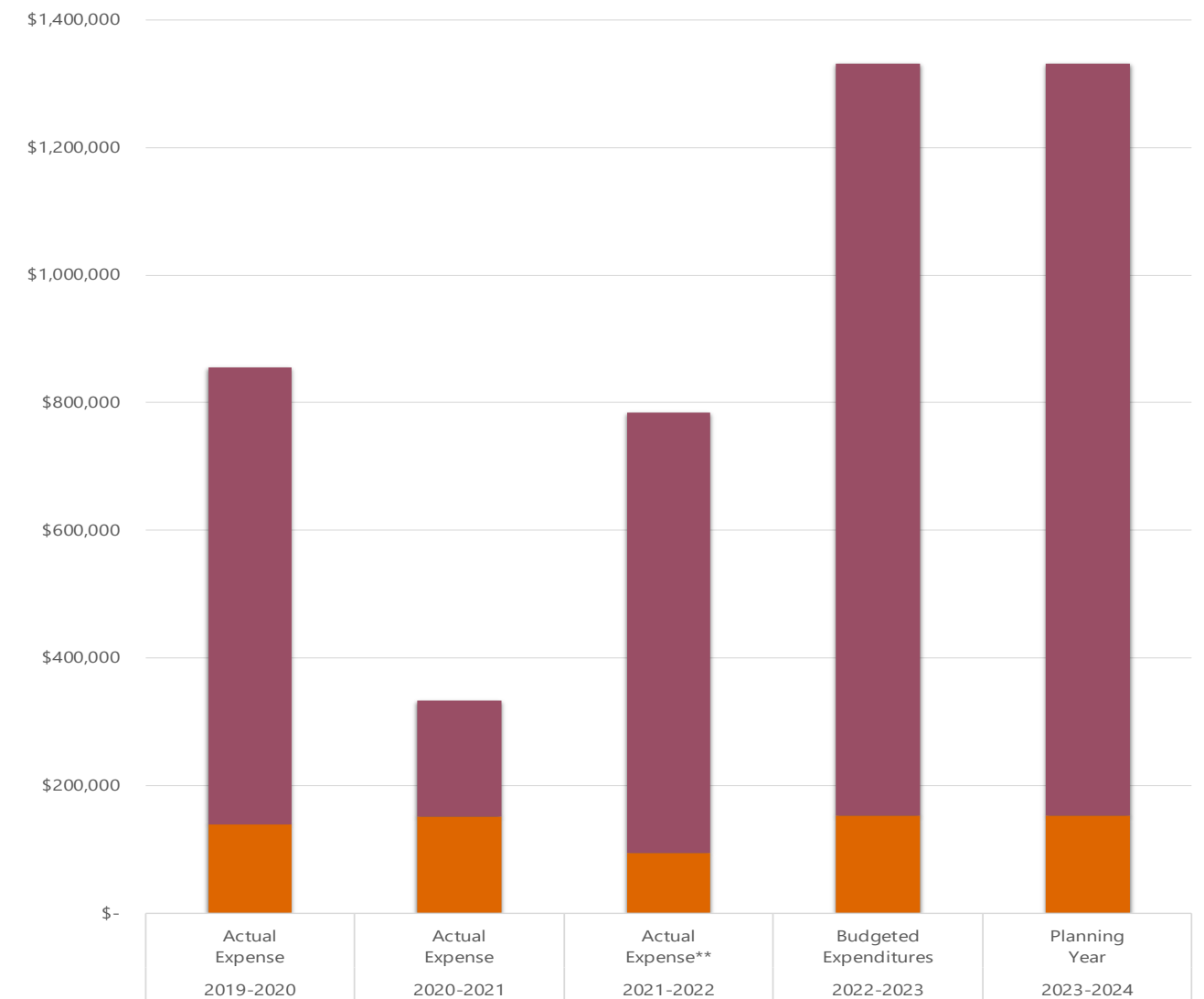
* as amended
**as of June 30, 2022



■ Restricted Intergov'tl Revenue ■ Other Revenue ■ Transfers ■ Investment Earnings

	2019-2020 Actual Expense	2020-2021 Actual Expense	2021-2022 Council Approved*	2021-2022 Actual Expense**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Units							
Administration	139,562	150,752	159,221	95,021	153,000	11.5%	153,000
Projects	716,149	182,152	1,628,995	689,454	1,178,006	88.5%	1,178,006
Total Expenditures	\$ 855,711	\$ 332,904	\$ 1,788,215	\$ 784,476	\$ 1,331,006	100.0%	\$ 1,331,006

* as amended
**as of June 30, 2022



■ Administration ■ Projects

HOME Consortium

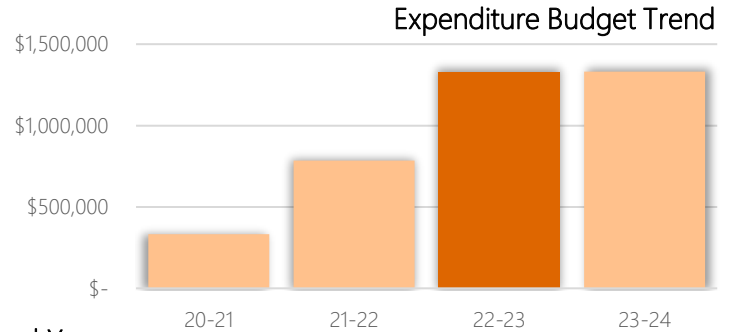
Fund: 320 HOME Consortium | Budget Units: 3215 HOME Administration & 3216 HOME Projects 2022

Mission Statement

Provide low and moderate-income citizens with major housing rehabilitation, new home construction, and homebuyer assistance to improve their quality of life and enhance the vitality, safety, and attractiveness of neighborhoods.

Major Services Provided

- Lead Agency Administration of the Cabarrus/Iredell/Rowan HOME Consortium.
- Down Payment Assistance to Low and Moderate-Income Homebuyers.
- New Construction of Affordable Housing Units.
- Renovation of existing homes.



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0.8	1.0	0.7	0.7	0.7

FY 21-22 Major Accomplishments

- Updated the Uniform Relocation Policy and the HOME Consortium manual.
- Staff completed multiple HOME-ARP trainings to ensure Consortium activities, reporting, and pay requests will comply with the new funding.
- Conducted a virtual monitoring of all members per HUD regulation ensure compliance and hosted a member training to address issues noted in prior HUD audit. All funding deadlines and projects are in good standing with HUD.
- Implemented the client management software system for all HOME members, moving 99% of Consortium interactions to paperless.
- Assessed all clients currently on the waiting list and provided 60% of the households with rehab assistance. Partnered with Habitat and Cabarrus County to provide additional rehab assistance to residents. Hosted monthly collaboration meetings with partners to better assist residents needing rehab within Concord.
- Partnered with Legal Aid, Habitat, Cabarrus Health Alliance, and others on work towards more affordable housing, eliminating barriers, and seek other resources for residents who are not eligible for HOME assistance.
- Staff completed education sessions with Logan community and other residents about HOME program eligibility and how to apply.
- Completed 3 videos for public input under HOME and HOME-ARP. The initial public input for HOME-ARP funding received 783 responses from the three-county area. Began work with the Housing Dept. for potential use of HOME-ARP funds.
- New home construction was paused due to material costs. Staff will be beginning a project the second half of the fiscal year.
- Pursued land acquisition through eminent domain and tax foreclosure for future projects. Staff evaluated 30+ properties as possible purchase opportunities. Continued working with Code Enforcement and Legal to identify properties to acquire, rehab and resell. Worked with Code to identify homeowners who could be assisted with HOME funding.
- Worked with developers on the Coleman Mills projects. HOME funds will help finance the rehabilitation of 7 floating affordable units.
- Worked with the Housing Department and residents to provide homeownership options to residents.
- Hosted 2 Fair Housing workshops and partnered on 2 others to help educate residents, tenants, and landlords about rules, requirements and individual rights.
- Hosted a lender meeting and realtor meeting for HUD compliance and to raise awareness of the City's down payment program.
- Worked with Legal Aid in Concord, Habitat Cabarrus, Community Outreach, and other partners to provide education to LMI residents about the need for estate planning. Provided contact information to households who are currently encumbered with their property.
- Set a goal with Finance to move all program invoices to paperless and provided Soil SHOP (LBP training) during the 'Love My City' events.

FY 22-23 Budget Highlights

- Seek out other resources to assist clients who are not eligible for HOME or need assistance we are unable to provide due to funding limits.
- Continue working with Code Enforcement to identify homeowners who could be assisted with HOME funds.
- Continue working with Code Enforcement and Legal to identify properties to acquire, rehab, and resell.
- Partner with the Housing Department and WeBuild to provide affordable housing options for households who do not want to purchase.
- Continue efforts with partners such as Legal Aid in Concord, Habitat Cabarrus, Cabarrus Health Alliance, and others towards the goals of more affordable housing and the elimination of barriers to benefits all residents.

- Provide Fair Housing and other trainings to educate about area needs, individual rights, and how to report issues.
- Nurture partnership with Habitat and Cabarrus County to provide additional down payment or housing options to assist LMI residents outside the City Limits or below income limits.
- Work with Housing Department to facilitate affordable housing for HOME-ARP funds.

FY 23-24 Planning Year Goals

- Continue with items set forth in the Budget Highlights above.

Program & Strategy Enhancements

- Construct or renovate to resell 2 new homes.
- Maintain a waiting list of 5 or fewer clients
- Establish a consistent training schedule for HOME Consortium members to provide effective and efficient tools to administer projects.
- Partner with the Housing Department to provide homeownership information participants in the Family Self Sufficiency Program.
- Seek education options for staff that will benefit personal growth within HOME programs.
- Explore additional funding opportunities to help support the City's affordable housing construction efforts.
- Enhance monitoring of City financed tax credit project regarding HUD's Affirmatively Furthering Fair Housing (AFFH) regulations.
- Continue efforts to assist with multi-family tax credit development and rehabilitation projects.
- Provide additional education to residents about programs available and Fair Housing issues.
- Continue monthly collaboration meetings with partners to better assist residents needing rehab within Concord.
- Seek partnerships with developers and grant options for affordable housing options within the City.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Lead Agency Administration	Provide Home Consortium members and participating CHDO's technical assistance and regular monitoring to maintain compliance with program regulations.	% of HOME consortium members and participating CHDOs that are in full compliance	100%	100%	100%	100%	100%
Down Payment Assistance	Offer down payment assistance and homebuyer education to provide homeownership opportunities to qualified buyers.	% of allowable administrative funds expended	54%	90%	50%	80%	95%
		# of households who received down payment assistance	2	5	0	5	5
Owner-Occupied Rehab	Rehabilitation assistance for qualified low- and moderate-income homeowners to maintain a safe and healthy living environment.	# of households assisted with whole house rehabilitation	6	6	8	10	9

Budget by Category

Note: HOME budgets are "project" budgets and remain in use over multiple fiscal years

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 3215						
Personnel Services	91,255	82,586	68,310	64,888	71,459	71,865
Operations	48,306	68,166	90,911	30,133	81,541	81,135
Total Expenditures	\$ 139,562	\$ 150,752	\$ 159,221	\$ 95,021	\$ 153,000	\$ 153,000

* as amended

**as of June 30, 2022

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 3216						
Operations	716,149	182,152	1,628,995	689,454	1,178,006	1,178,006
Total Expenditures	\$ 716,149	\$ 182,152	\$ 1,628,995	\$ 689,454	\$ 1,178,006	\$ 1,178,006

* as amended

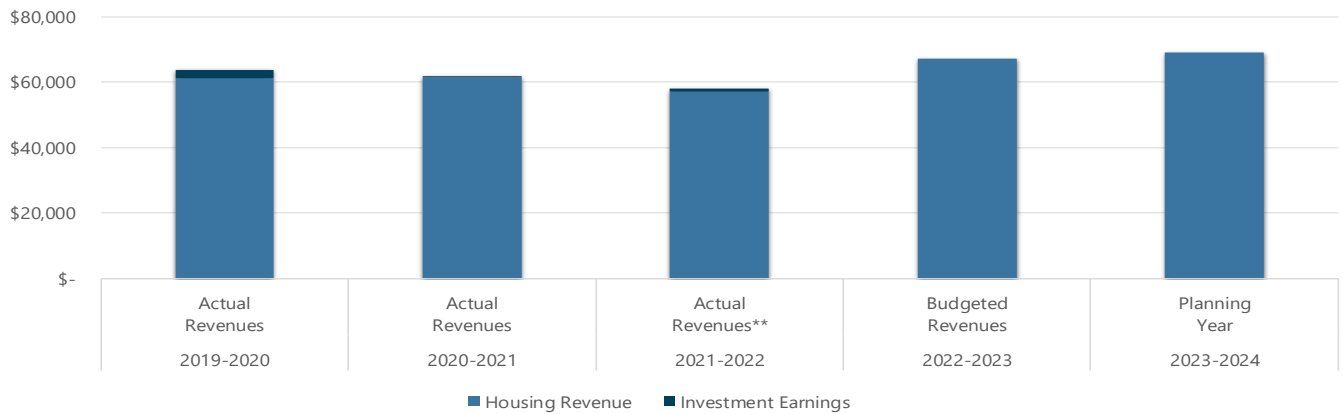
**as of June 30, 2022

Market Rate Units Fund Revenues & Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Revenues	Actual Revenues	Council Approved*	Actual Revenues**	Budgeted Revenues	Percentage by Source	Planning Year
Fund 350							
Housing Revenue	61,103	61,634	66,616	57,184	67,119	100%	69,129
Investment Earnings	2,648	364	-	780	-	0%	-
Total Revenues	\$ 63,751	\$ 61,998	\$ 66,616	\$ 57,964	\$ 67,119	100.0%	\$ 69,129

*as amended

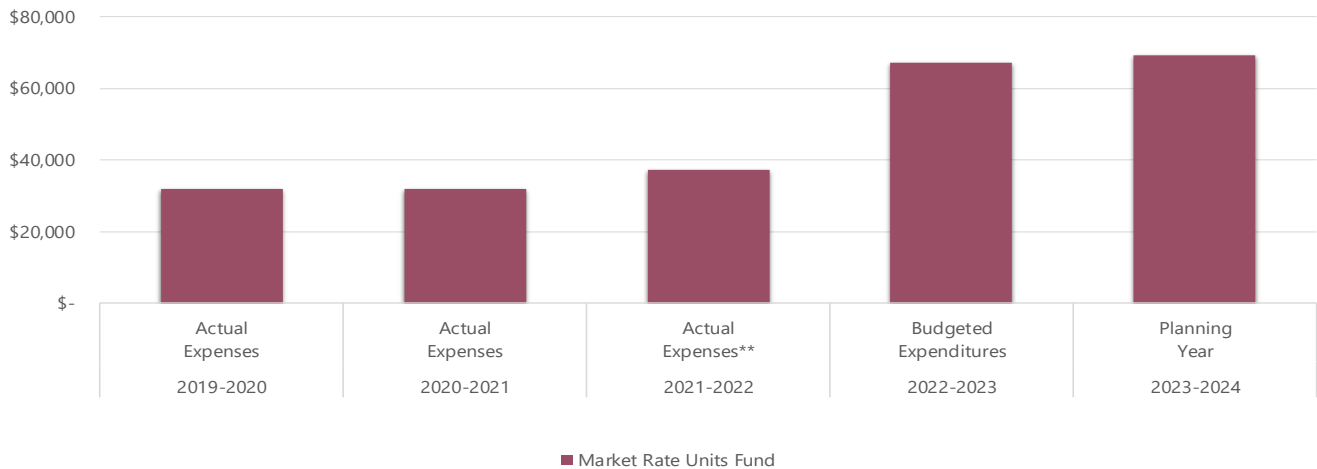
**as of June 30, 2022



	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Unit							
Market Rate Units Fund	31,824	31,935	66,616	37,124	67,119	100.0%	69,129
Total Expenditures	\$ 31,824	\$ 31,935	\$ 66,616	\$ 37,124	\$ 67,119	100.0%	\$ 69,129

* as amended

**as of June 30, 2022



Market Rate Units

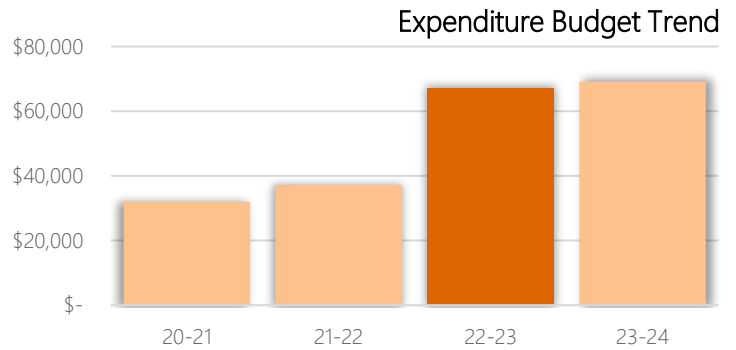
Fund: 350 Market Rate Units | Budget Unit: 3500 Market Rate Units

Mission Statement

The City of Concord's Housing Department serves low-income families for whom conventional housing is unaffordable. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

Major Services Provided

- Decent, Safe, and Sanitary Housing for our Citizens
- Affordable Housing
- Property Maintenance and Grounds



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	0	0

Major Accomplishments and Performance Goals

- Maintain housing stock above quality requirements.
- Continue to explore new funding through grant opportunities being made available both locally, state, and nationally.
- Provide decent, safe, and sanitary housing in good repair – in compliance with program uniform physical condition.
- Promote fair housing and the opportunity for families of all races, ethnicities, national origins, religions, ethnic backgrounds, and with all types of disabilities, to participate in the public housing program and its services.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.
- Increase Market Rate Units stock by exploring new opportunities and developing innovative ways to encourage more units.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Accounting	Provide accurate financial information, in a timely manner, to the City and HUD to comply with local/state/ federal laws, governmental accounting, & regulatory requirements.	% of Tenant Accounts Collected	86%	100%	85%	100%	98%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 3500						
Operations	-	-	-	32	-	-
Operating Expense - Control	819	929	28,970	-	29,411	31,421
Transfers	31,006	31,006	37,646	37,092	37,708	37,708
Total Expenditures	\$ 31,824	\$ 31,935	\$ 66,616	\$ 37,124	\$ 67,119	\$ 69,129

* as amended

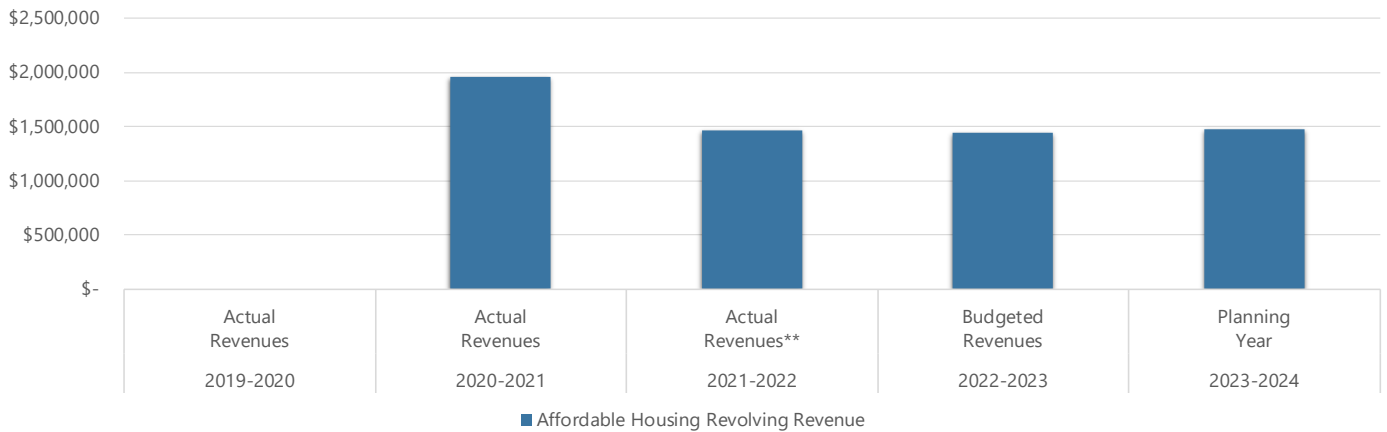
**as of June 30, 2022

Affordable Housing Revolving Fund Revenues & Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Revenues	Actual Revenues	Council Approved*	Actual Revenues**	Budgeted Revenues	Percentage by Source	Planning Year
Fund 370							
Affordable Housing Revolving Revenue	-	1,955,100	1,640,559	1,463,638	1,442,298	100.0%	1,471,144
Total Revenues	\$ -	\$ 1,955,100	\$ 1,640,559	\$ 1,463,638	\$ 1,442,298	100.0%	\$ 1,471,144

*as amended

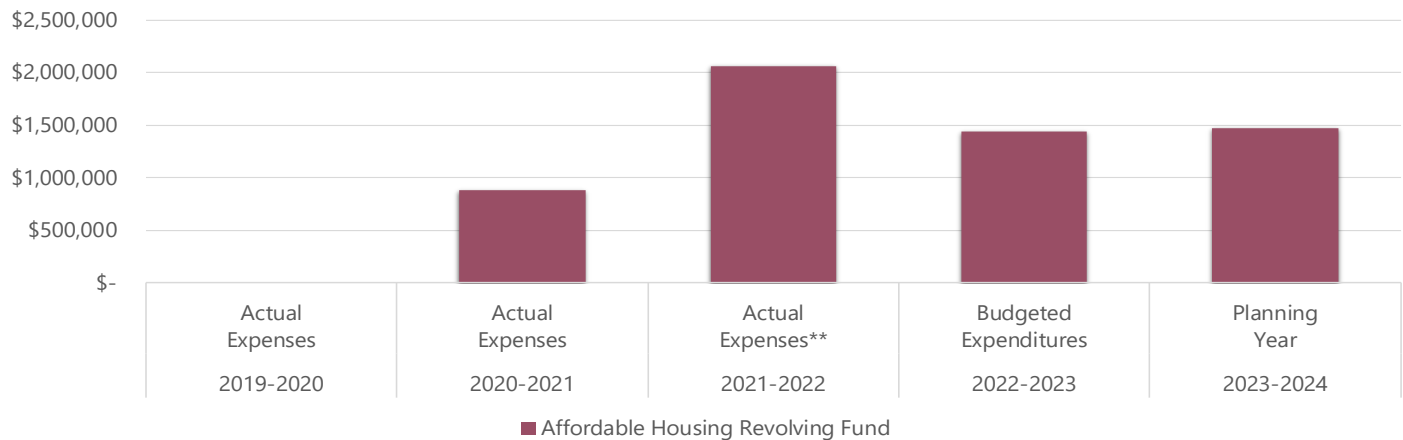
**as of June 30, 2022



	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Unit							
Affordable Housing Revolving Fund	-	880,385	1,640,559	2,065,753	1,442,298	100.0%	1,471,144
Total Expenditures	\$ -	\$ 880,385	\$ 1,640,559	\$ 2,065,753	\$ 1,442,298	100.0%	\$ 1,471,144

* as amended

**as of June 30, 2022



Affordable Housing Revolving Fund

Fund: 370 Affordable Housing Revolving Fund | Budget Unit: 3700 Affordable Housing Revolving Fund

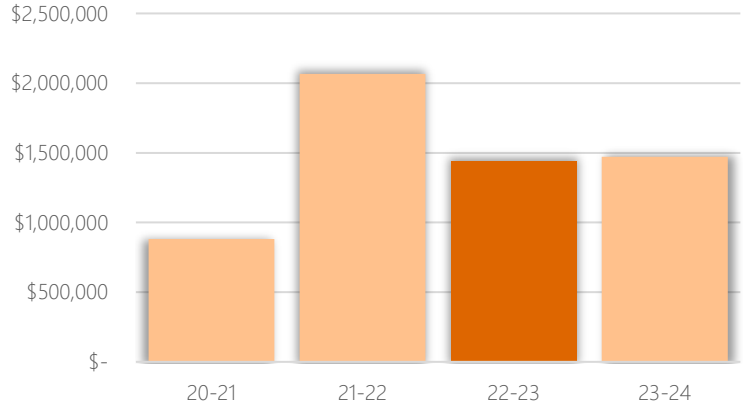
Mission Statement

N/A

Major Services Provided

- Revolving funds related to Affordable Housing within the City
- Funded by 1¢ of dedicated property taxes

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
0	0	0	0	0

Budget by Category

Budget Unit #: 3700	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Operations	-	300,000	1,000,000	1,000,036	-	-
Capital Outlay	-	15,200	15,200	-	-	-
CIP Projects	-	-	89,892	-	1,442,298	1,471,144
Non-Operating Expenses	-	565,185	535,467	1,065,717	-	-
Total Expenditures	\$ -	\$ 880,385	\$ 1,640,559	\$ 2,065,753	\$ 1,442,298	\$ 1,471,144

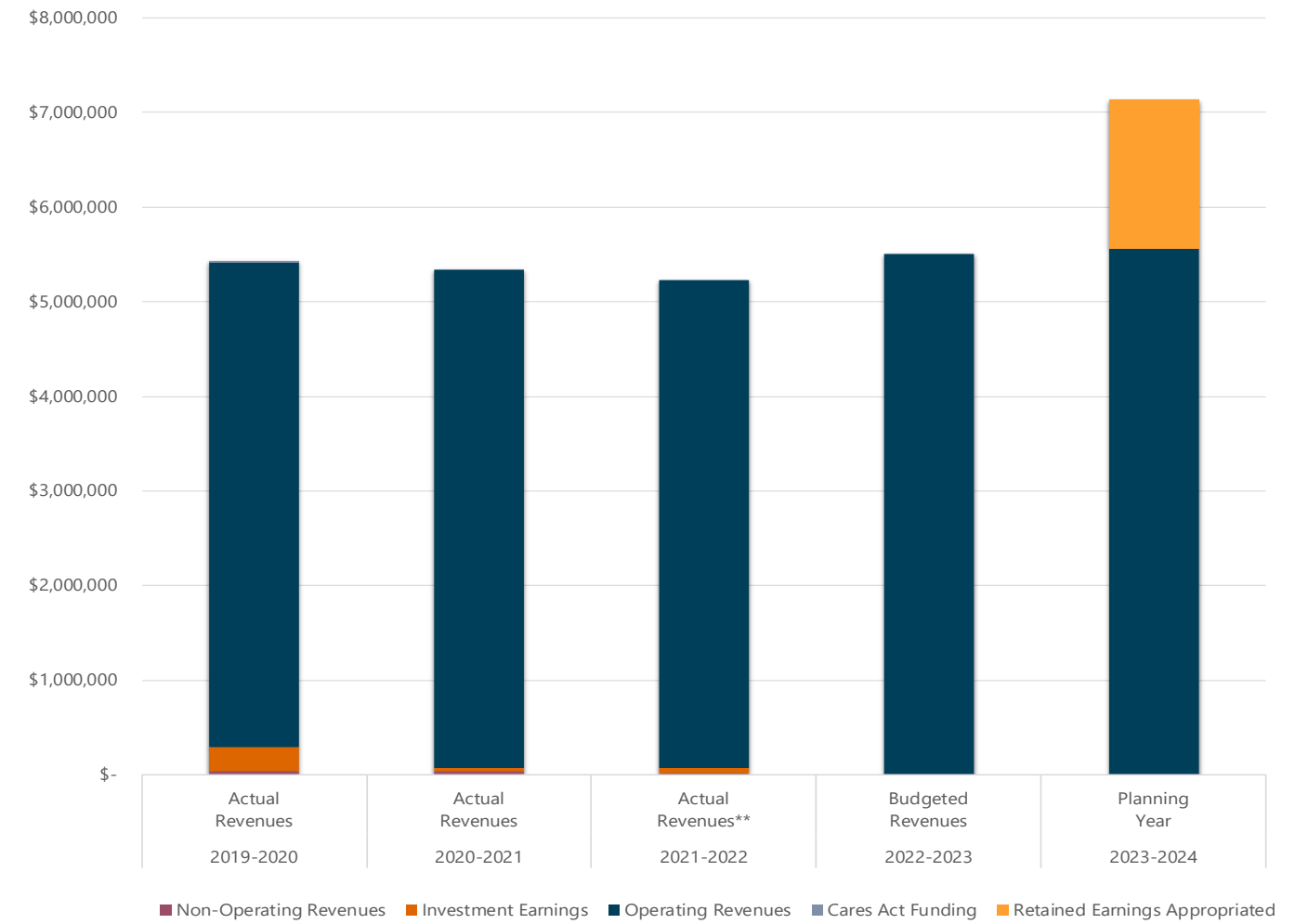
* as amended

**as of June 30, 2022

Stormwater Fund Revenues & Expenditures

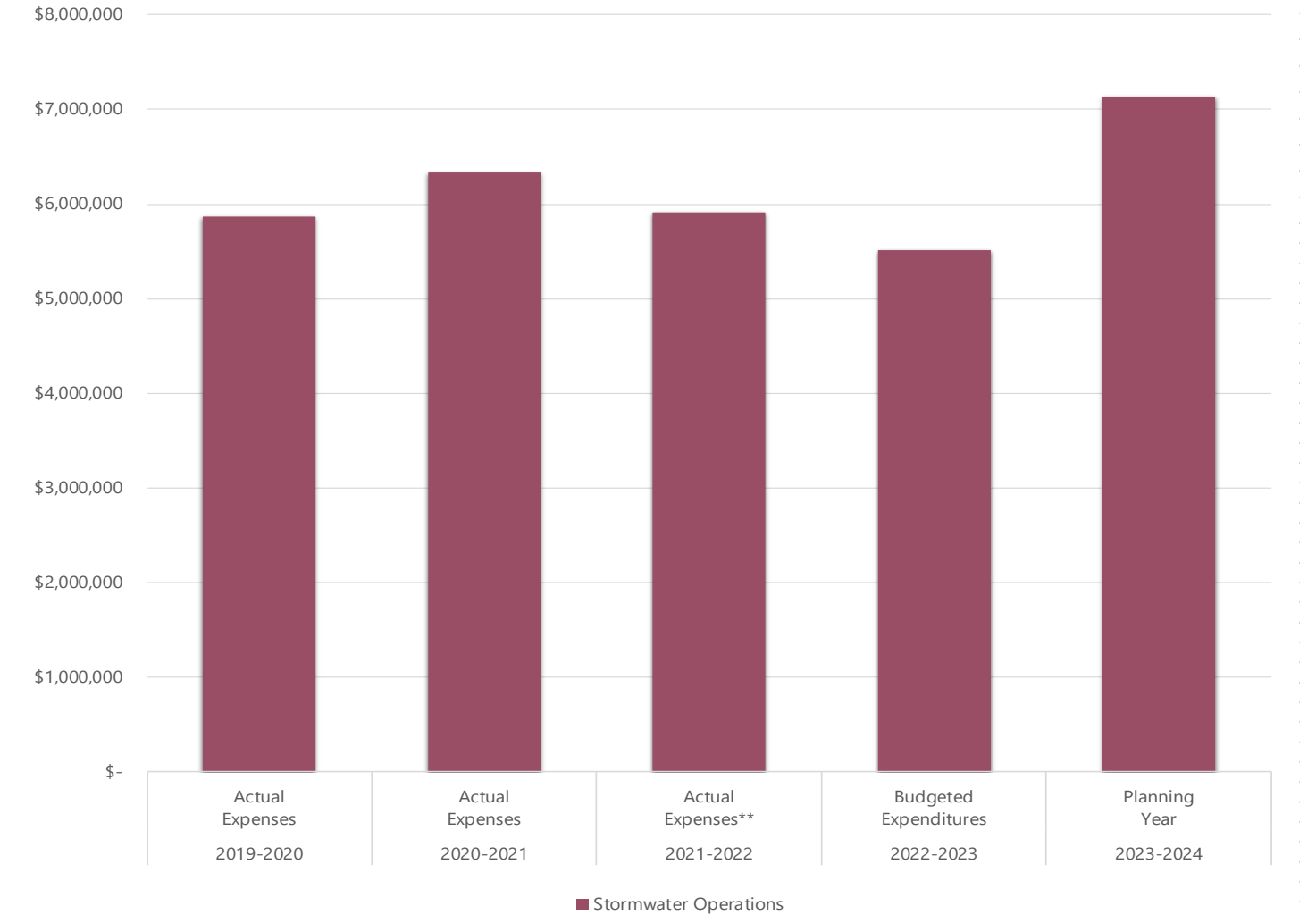
	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 600							
Non-Operating Revenues	37,964	41,905	6,000	12,167	6,000	0.1%	6,000
Investment Earnings	250,179	25,809	-	61,849	-	0.0%	-
Operating Revenues	5,129,661	5,273,951	5,254,875	5,158,867	5,503,035	99.9%	5,558,076
Cares Act Funding	2,605	-	-	-	-	0.0%	-
Retained Earnings Appropriated	-	-	1,531,223	-	-	0.0%	1,571,316
Total Revenues	\$5,420,409	\$5,341,665	\$6,792,098	\$5,232,883	\$ 5,509,035	100.0%	\$ 7,135,392

* as amended
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit							
Stormwater Operations	5,872,020	6,330,634	6,792,098	5,908,703	5,509,035	100.0%	7,135,392
Total Expenditures	\$ 5,872,020	\$ 6,330,634	\$ 6,792,098	\$ 5,908,703	\$ 5,509,035	100.0%	\$ 7,135,392

* as amended
**as of June 30, 2022



Stormwater Operations & Maintenance

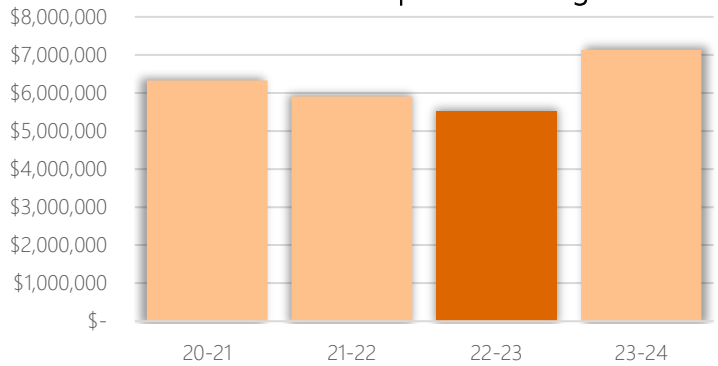
Fund: 600 Stormwater Fund | Budget Unit: 7100 Stormwater

Mission Statement

Provide timely response to customer inquiries concerning drainage, water quality, and stormwater utility; maintain the existing stormwater infrastructure within City maintained rights-of-way and easements; implement the NPDES Phase II Stormwater Permit requirements; and ensure new development meets or exceeds development standards in an effort to reduce potential losses to property owners during flooding rains and to reduce pollutants entering streams and lakes.

Major Services Provided

- Respond to customer inquiries related to drainage and stormwater quality in a timely manner
- Maintain drainage system within City maintained rights-of-way
- Maintain compliance with the City's NPDES Phase II Stormwater Permit
- Assist in development plan review to ensure compliance with City ordinances that address floodplain protection, water quality, and water quantity from stormwater runoff
- Provide scheduled street sweeping within City limits to enhance water quality



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
20.58	20.26	21.59	21.59	21.59

FY 21-22 Major Accomplishments

- Constructed the Glen Eagles Lane and Duval Street Culvert replacement projects.
- Designed, acquired easements, and bid the Country Club Drive Culvert replacement project.
- Designed the Dylan Place Culvert replacement (Upper Section) project.
- Began design of the Mall North Culvert replacement project.
- Bid and began stormwater line construction for the Union StreetScape project.
- Developed and enhanced the Good Housekeeping inspection process and the annual SCM inspection process to be entirely electronic.
- Completed the Stormwater Management Plan (SWMP) and other related documents prior to the February 2022 NCDEQ audit of the NPDES Stormwater Permit.

FY 22-23 Budget Highlights

- Complete construction of the Country Club Drive project.
- Begin design, easement acquisition, and construction of the Mall North Culvert replacement project.
- Complete construction of the stormwater lines related to the Union StreetScape project.
- Acquire easements, bid and begin construction of the Brookwood Avenue Roadway Improvements.
- Continue updating various Stormwater Permit documents and place all these documents into the department's electronic files.

FY 23-24 Planning Year Goals

- Finish funding and construction of the Mall North Culvert replacement project.
- Complete construction of the Brookwood Avenue Roadway Improvements.

Program & Strategy Enhancements

- Monitor potential regulatory changes to NPDES Stormwater Permit.
- Leverage GIS capabilities in the field/office to help identify issues and solutions as well as improve database accuracy.
- Deploy new GIS technology in the field to enhance the overall customer service and efficiency of the department.
- Coordinate with Engineering staff to collect GIS data for newly installed stormwater infrastructure.
- Program system changes and develop/design projects recommended by the stormwater master planning and related studies.
- Evaluate the ditch maintenance program to maximize efficiencies.
- Develop educational programs that relate to the Stormwater Utility Credit and Adjustment Manual.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Customer Service	Respond to inquiries within 2 working days and schedule meetings with customers or initiate investigations to evaluate customer concerns and identify necessary corrective actions.	% of service requests investigated & responded to within 2 working days	100%	100%	99%	100%	100%
Safety	Provide training and corrective actions to support a safe working environment for co-workers and the public.	# of preventable accidents	0	0	0	0	0
Maintain NPDES Phase II Compliance	Implement required NPDES Phase II Stormwater program elements to reduce pollution and erosion caused by stormwater runoff.	Phase II education events	35	30	30	30	30
		% of BMPs inspected per year	57%	25%	37%	25%	25%
		% of City facilities inspected	100%	100%	100%	100%	100%
Scheduled Street Sweeping	Complete established sweeping routes on schedule to reduce pollution from streets reaching streams and degrading water quality.	Total # of times streets swept	12	12	12	12	12

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7100						
Personnel Services	1,905,532	1,954,900	1,713,997	1,527,885	1,899,659	1,810,288
Operations	408,445	389,574	732,680	498,180	709,276	679,298
Capital Outlay	-	-	435,000	32,949	233,000	347,000
Cost Allocations	969,763	704,488	851,775	791,042	2,019,765	1,953,990
Transfers	1,129,423	1,678,000	3,058,646	3,058,646	647,335	2,344,816
Depreciation & Amortization	1,830,160	1,848,560	-	-	-	-
Non-Operating Expenses	(371,304)	(244,888)	-	-	-	-
Total Expenditures	\$ 5,872,020	\$ 6,330,634	\$ 6,792,098	\$ 5,908,703	\$ 5,509,035	\$ 7,135,392

* as amended

**as of June 30, 2022

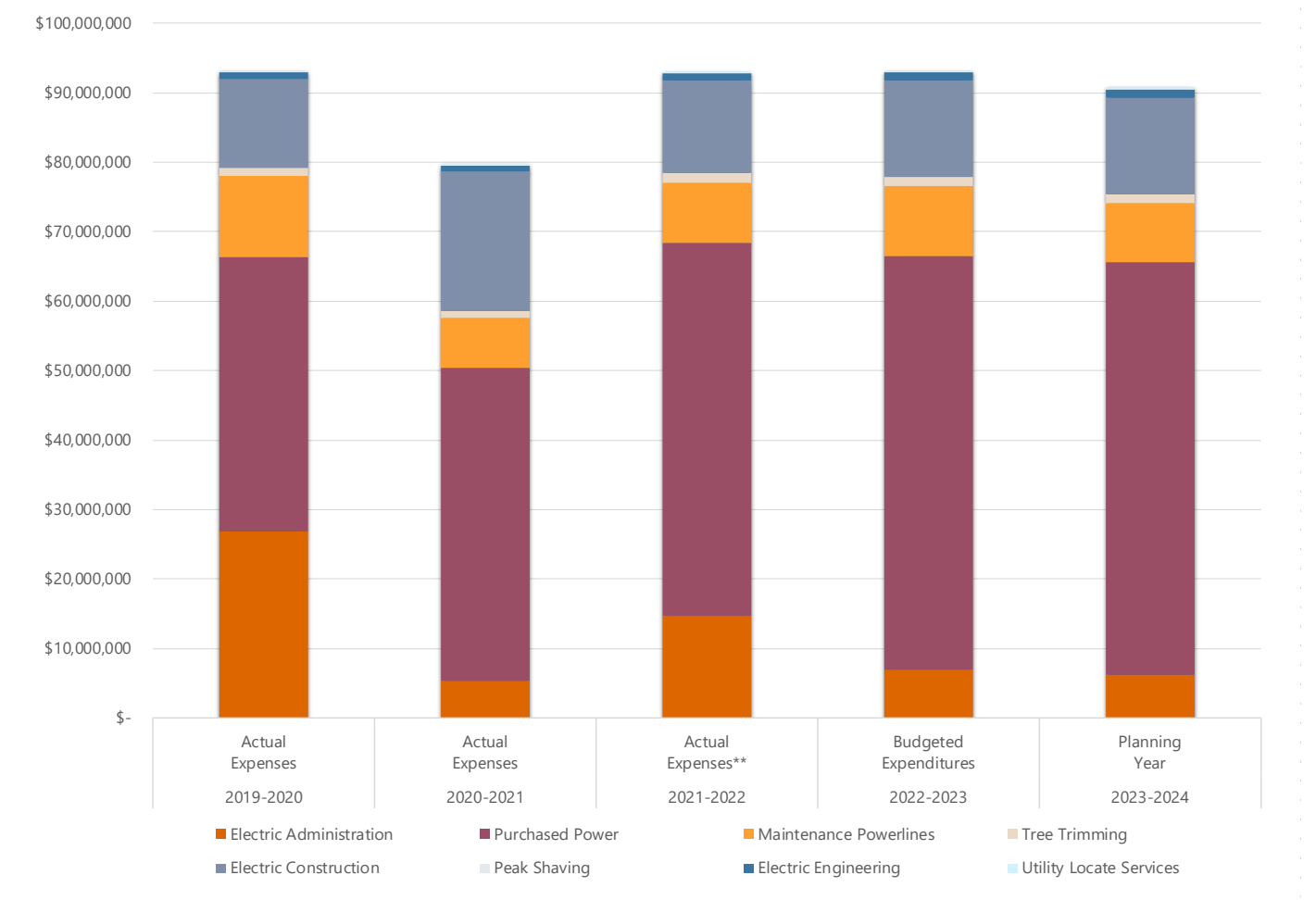
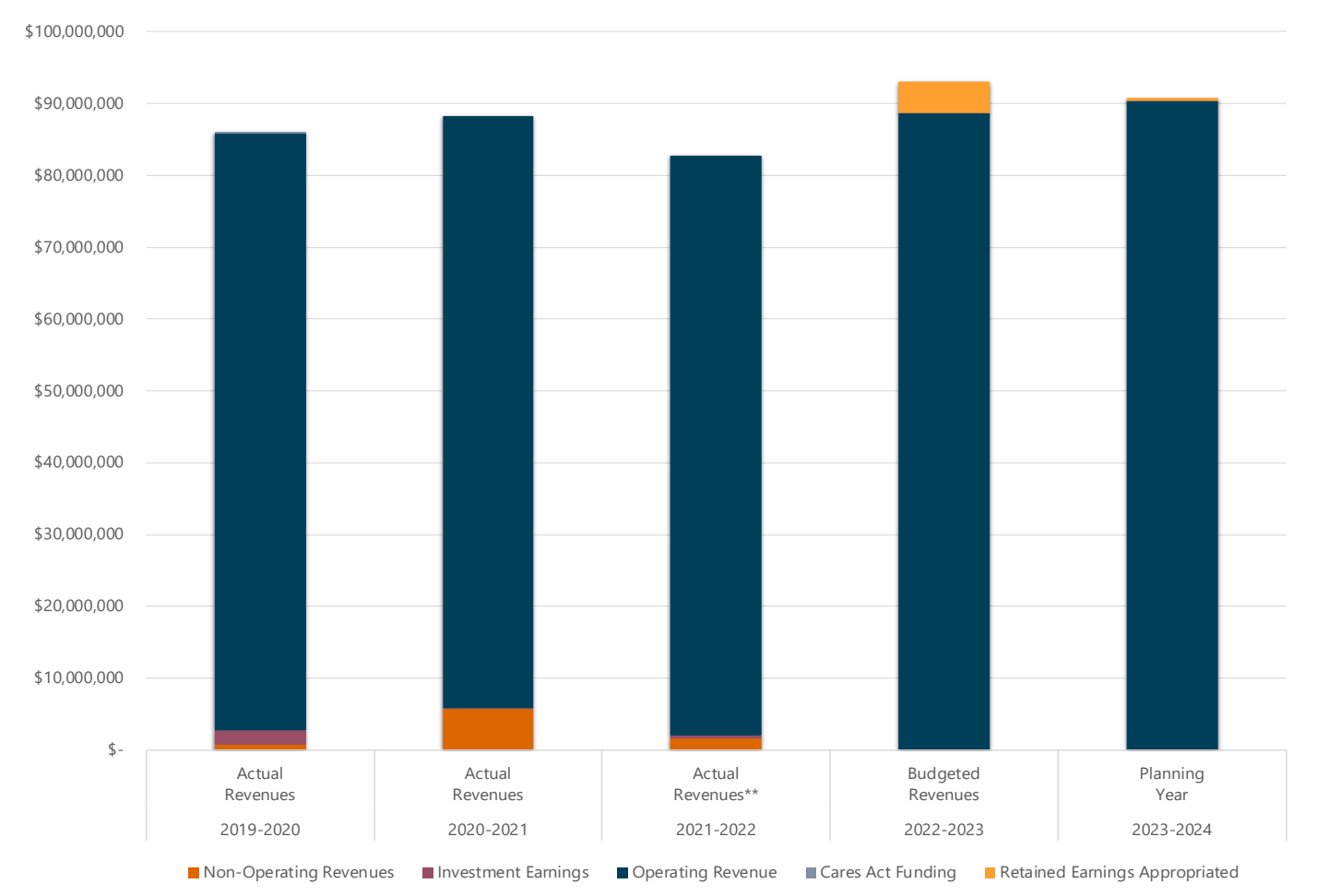
Electric Systems Revenues & Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Revenues	Actual Revenues	Council Approved*	Actual Revenues**	Budgeted Revenues	Percentage by Source	Planning Year
Fund 610							
Non-Operating Revenues	781,283	5,653,944	1,546,823	1,553,645	70,000	0.1%	70,000
Investment Earnings	1,940,127	231,200	-	429,737	-	0.0%	-
Operating Revenue	83,092,308	82,311,769	85,100,423	80,802,360	88,624,114	95.2%	90,292,078
Cares Act Funding	2,272	-	-	-	-	0.0%	-
Retained Earnings Appropriated	-	-	26,003,304	-	4,423,727	4.8%	425,029
Total Revenues	\$ 85,815,990	\$ 88,196,914	\$ 112,650,550	\$ 82,785,742	\$ 93,117,841	100.0%	\$ 90,787,107

* as amended
**as of June 30, 2022

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Units							
Electric Administration	26,918,223	5,350,294	15,368,832	14,705,015	7,010,128	7.5%	6,219,571
Purchased Power	39,403,663	45,060,401	68,667,720	53,604,038	59,385,350	63.8%	59,385,350
Maintenance Powerlines	11,687,666	7,120,223	9,211,666	8,742,189	10,153,368	10.9%	8,489,536
Tree Trimming	1,130,581	1,006,843	1,450,882	1,339,163	1,310,483	1.4%	1,224,982
Electric Construction	12,741,525	19,988,833	16,234,790	13,382,893	13,836,113	14.9%	13,944,976
Peak Shaving	31,551	16,812	-	-	-	0.0%	-
Electric Engineering	967,432	919,387	1,396,040	943,376	1,187,394	1.3%	1,235,791
Utility Locate Services	206,226	244,859	320,621	192,120	235,005	0.3%	286,901
Total Expenditures	\$ 93,086,868	\$ 79,707,650	\$ 112,650,550	\$ 92,908,793	\$ 93,117,841	100.0%	\$ 90,787,107

* as amended
**as of June 30, 2022



Electric Systems Administration

Fund: 610 Electric Fund | Budget Unit: 7200 Electric Systems Administration

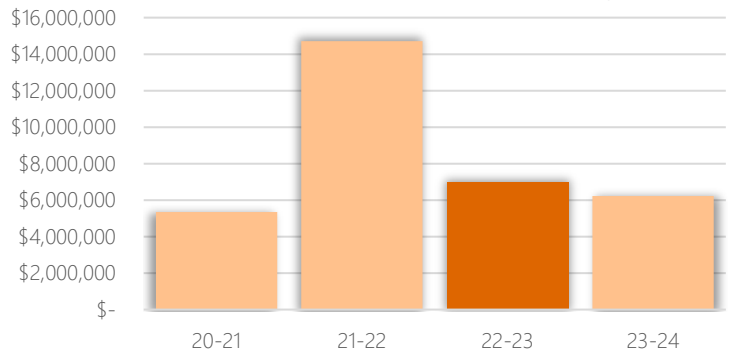
Mission Statement

Ensure that the City of Concord's Electric System Department operates in a manner that provides a reliable source of electric power to the City's customers in a fiscally responsible manner that is safe for employees, customers, and the general public.

Major Services Provided

- Safety
- Electric System Management

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
3	3	4	5	7

FY 21-22 Major Accomplishments

- Developed plans for the new Operations Center's construction, contractor selection, and subsequent project management.
- Provided as needed funding for supporting possible audits, review of wholesale power rates, annual adjustments, and system design.
- Continued to fund Payment in Lieu of Taxes (PILOT) and provided support to the City for tax revenue offset.
- Managed Rate Stabilization and Capital Improvement reserve funds for use in multiple capital projects, helping offset rate increases.
- Managed power supply contract for possible savings opportunities, ensuring stable electric rates.
- Created an Operations Manager position to assist with management oversight.
- Increased safety and training efforts to maintain a safe and efficient workforce.

FY 22-23 Budget Highlights

- Fully transition to the new Operations Center, ensuring viable workspace for the foreseeable future.
- Creation of one new position – Administration Manager.
- Begin development of renewable energy profiles to support technology advancements.

FY 23-24 Planning Year Goals

- Develop a strategic plan for rate development in support of capital projects.
- Continue efforts to ensure safe and efficient work practices are employed.
- Manage overall efforts to commission two new power delivery points.
- Request two new positions to address growth.

Program & Strategy Enhancements

- Continuous efforts will be made to ensure proper selection of legal and engineering consultants.
- Bi-monthly staff meetings to ensure clear understanding of departmental objectives and individual roles.
- Hold regular departmental safety meetings to ensure personnel are trained and understand expectations for safe working practices.
- Staff will monitor the power supply contract to ensure all the obligations are met and power takeoff remains successful.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Safety	Provide a safe work environment for employees to minimize the safety risk.	OSHA 300 reportable incidents	15	3	3.52	5	5
		$\frac{\text{Number of injuries} \times 200,000}{\text{Hours worked}}$					

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7200						
Personnel Services	690,152	598,015	504,629	418,928	614,062	762,361
Operations	299,665	246,746	472,332	239,000	533,400	439,282
Capital Outlay	-	-	80,000	-	-	-
Cost Allocations	2,480,705	2,171,986	3,361,846	3,097,062	3,412,289	3,285,248
Transfers	23,347,658	2,118,035	10,950,025	10,950,025	2,450,377	1,732,680
Depreciation & Amortization	773	23	-	-	-	-
Non-Operating Expenses	99,269	215,489	-	-	-	-
Total Expenditures	\$ 26,918,223	\$ 5,350,294	\$ 15,368,832	\$ 14,705,015	\$ 7,010,128	\$ 6,219,571

* as amended

**as of June 30, 2022

Purchased Power

Fund: 610 Electric Fund | Budget Unit: 7210 Purchased Power

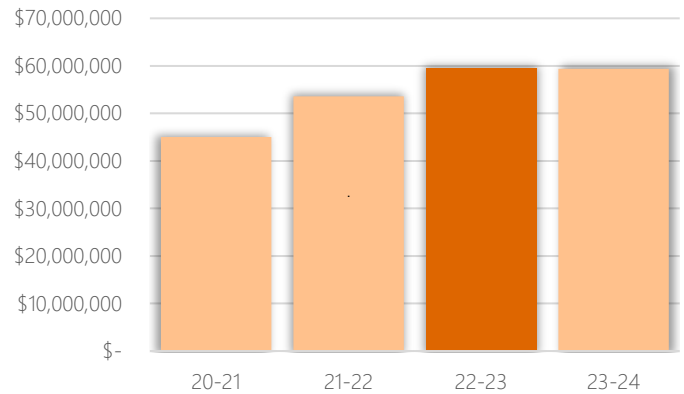
Mission Statement

Maintain a dependable, reliable, and affordable source of electricity for resale to customers of the City of Concord's Electric System.

Major Services Provided

- Purchase Wholesale Power
- Monitor current contracts for the City's purchase of wholesale power to ensure economic and operational integrity, reliability, and fair/equitable cost distribution
- Closely analyze monthly wholesale power bills for accuracy
- Analyze anticipated electric system peaks and determine load ratio share calculations for annual billing projections
- Explore opportunities for renewable resource inclusion

Expenditure Budget Trend



Major Accomplishments and Performance Goals

- Research programs to enhance demand management and employ as applicable to help reduce capacity charges.
- Closely monitor purchase power contracts to reduce costs and for adherence to terms and conditions.
- Closely monitor pre-pay natural gas contracts for potential opportunities to reduce fuel costs and research options for supply hedging.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Purchase Wholesale Power	Ensure the accuracy of all payments for purchased power by reviewing and comparing metering data and bill calculations.	Accuracy Rate for Purchased Power Payments	100%	100%	100%	100%	100%
	Predict annual system peak and load ratio share calculations that will minimize end impact of end of year true up process.						
Resource Management	Provide efficient utilization of resources to limit or reduce costs of electric system operation.	Average Cost of Purchased Power (in cents)	.0448¢	6.50¢	6.69¢	6.50¢	7.00¢

Budget by Category

Budget Unit #: 7210	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Operations	39,403,663	45,060,401	68,667,720	53,604,038	59,385,350	59,385,350
Total Expenditures	\$ 39,403,663	\$ 45,060,401	\$ 68,667,720	\$ 53,604,038	\$ 59,385,350	\$ 59,385,350

* as amended

**as of June 30, 2022

Maintenance Powerlines

Fund: 610 Electric Fund | Budget Unit: 7220 Maintenance Powerlines

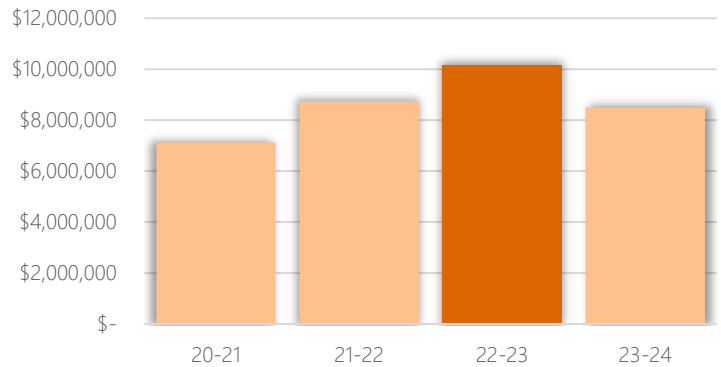
Mission Statement

Ensure that the City’s electric customers receive safe and reliable electric service by maintaining, measuring, and monitoring the City’s power grid.

Major Services Provided

- System Monitoring
- Electric Equipment Maintenance
- Testing/Installation

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
18	18	19	19	19

FY 21-22 Major Accomplishments

- Commissioned Delivery Station 6 and Substation P, increasing capacity in the southern grid sector.
- Continued substation camera installation project to improve substation security and equipment monitoring.
- Replaced 44 kV Substation B power transformer.
- Purchased 100 kV back-up substation power transformer.
- Selected locations for two additional retail substations.

FY 22-23 Budget Highlights

- Commissioning of Delivery Station 4, Substation Q, and Substation T.
- Replace four antiquated 12 kV circuit breakers to improve system reliability.
- Site selection for one retail substation R or U.
- Complete Advanced Metering Infrastructure installation of remaining legacy electric meters.
- Initiate cloud-based storage for metering data.

FY 23-24 Planning Year Goals

- Commissioning of Substation V in the western grid sector and Delivery Station 5.
- Improve backhaul communication for Advanced Metering Infrastructure.

Program & Strategy Enhancements

- Maintain a routine preventive maintenance and emergency repair program to ensure effectiveness of power lines, substations, power delivery stations, electric metering, and SCADA operations.
- Staff will continue to evaluate outage data to improve system reliability.
- Career development training will continue to enhance the skill set of internal employees.
- The SCADA department will work with GIS to update and ensure a viable and reliable mapping database.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
System Monitoring	Provide timely response to power outages for business and residential customers to minimize power disruptions.	System Average Interruption Duration Index (SAIDI) (in mins)	23.13	40	185.5	40	110
		System Average Interruption Frequency (SAIFI) (# of events)	0.43	0.61	1.69	0.61	1.10
		Customer Average Interruption Duration Index (CAIDI) (in mins)	53.25	66	110.1	66	80
Electric Equipment Maintenance	Provide system maintenance of electrical equipment to ensure constant flow of power.	% of outages caused by mechanical failure	7%	3%	7%	3%	3%
Testing/Installation	Ensure the accuracy and integrity of all electric meter systems to maintain compliance with State regulations and proper billing.	# of watt-hr. meters tested/calibrated	3,304	3,000	3,381	3,000	N/A

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7220						
Personnel	1,476,440	1,590,024	1,636,742	1,642,792	1,856,381	1,867,344
Operations	346,947	412,050	725,763	502,598	830,487	799,192
Capital Outlay	-	-	1,787,500	1,540,568	521,000	635,000
Cost Allocations	64,311	52,226	65,161	59,731	-	-
Transfers	8,488,441	4,223,000	4,996,500	4,996,500	6,945,500	5,188,000
Depreciation & Amortization	1,311,528	842,924	-	-	-	-
Total Expenditures	\$ 11,687,666	\$ 7,120,223	\$ 9,211,666	\$ 8,742,189	\$ 10,153,368	\$ 8,489,536

* as amended

**as of June 30, 2022

Tree Trimming

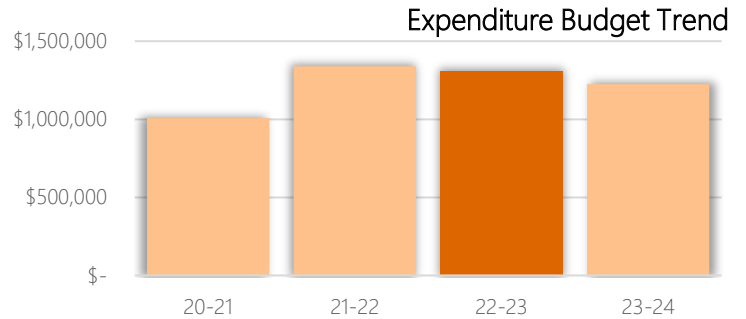
Fund: 610 Electric Fund | Budget Unit: 7230 Tree Trimming

Mission Statement

Maintain tree clearance and plant growth in power line rights-of-way and easements in a manner that provides more reliable electric service to the City's electric customers.

Major Services Provided

- Line Clearance Tree Trimming
- Educate citizens on proper practices for ROW clearance



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
8	10	10	10	10

Major Accomplishments and Performance Goals

- Utilized contract labor as needed to assist in trimming efforts.
- Trained and educated new crew members to enhance skills and safety.
- Use contract labor during peak growth times to enhance levels of service.
- Find training opportunities to enhance the service provided to customers by increasing the proficiency of Tree Trimming personnel.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Tree Trimming	Provide timely notification to customers of tree trimming services scheduled near or on their property to heighten awareness of work crew activity and customer service.	% of customers receiving personal or door hanger notification of service on their property within 24 hrs. of scheduled tree trimming	100%	100%	100%	100%	100%
	Provide thorough tree trimming and timely response to customer tree maintenance to minimize potential or further damage to electrical infrastructure and property.	% of main circuit right-of-way trimmed/ maintained per year	12%	33%	10%	4%	33.3%
		% of power outages caused by trees and tree limbs	10%	10%	15.12%	11%	10%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7230						
Personnel Services	561,550	591,852	736,762	669,764	746,966	752,159
Operations	475,413	301,678	359,757	317,055	482,517	472,823
Capital Outlay	-	-	318,163	319,160	81,000	-
Cost Allocations	28,548	22,895	36,200	33,183	-	-
Depreciation & Amortization	65,069	90,417	-	-	-	-
Total Expenditures	\$ 1,130,581	\$ 1,006,843	\$ 1,450,882	\$ 1,339,163	\$ 1,310,483	\$ 1,224,982

* as amended

**as of June 30, 2022

Electric Construction

Fund: 610 Electric Fund | Budget Unit: 7240 Electric Construction

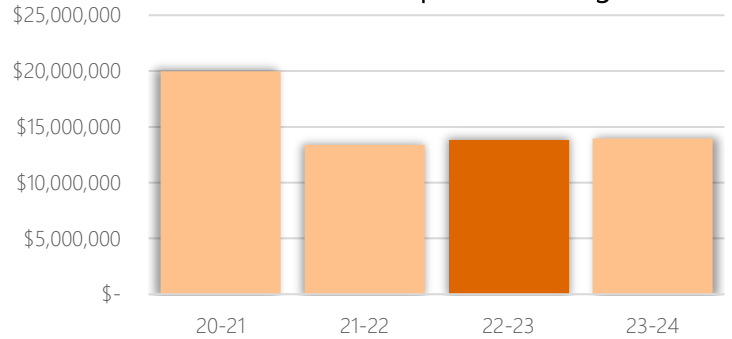
Mission Statement

Extend, construct, and install major overhead and underground electric facilities for current and future City of Concord electric customers to meet the needs for electric system capacity.

Major Services Provided

- Underground Utility Construction
- Overhead Utility Construction

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
37	37	37	37	38

FY 21-22 Major Accomplishments

- Continued transmission circuit construction in preparation for Delivery 4 commissioning.
- Completed the transmission and distribution of circuits for Delivery 6.
- Allocated time for pole inspections and routine maintenance on the system.
- Initiated NCDOT projects at Rock Hill Church Road and Christenbury Corners.

FY 22-23 Budget Highlights

- Finish electric construction work on the Cabarrus County Courthouse project.
- Complete transmission and distribution circuits for Delivery 4, Substation Q, and Substation T.
- Continue to find and utilize quality career development activities.

FY 23-24 Planning Year Goals

- Maintain a routine maintenance and repair program for transmission and distribution lines.
- Continue developing, training, and progressive promotion of employees.

Program & Strategy Enhancements

- Maintain truck/equipment replacement schedule to ensure maximum fleet availability and responsiveness to customer needs.
- Utilize contract labor as a means of providing high levels of service in periods of increased service demand.
- Regularly inspect wooden poles on the system to protect against disruptions in the system.
- Provide career development training to increase the knowledge and performance of employees.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Electric Construction	Provide timely response to calls for service to ensure that citizens obtain proper electrical service in a reasonable period.	% of service installations completed within 10 working days	99%	99%	99%	99%	99%
		% of outdoor lights installed within 5 working days	99%	99%	99%	99%	99%
		% of street lights repaired within 2 working days	99%	99%	99%	99%	99%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7240						
Personnel Services	3,497,969	3,701,594	3,860,627	3,714,028	4,057,094	4,164,778
Operations	5,712,560	5,325,776	8,071,560	6,118,668	8,152,373	8,058,152
Capital Outlay	-	-	1,092,189	486,510	159,600	255,000
CIP Projects	(3,323,708)	(373,475)	-	-	-	-
Debt Service	526,053	421,898	1,466,053	1,432,491	1,467,046	1,467,046
Cost Allocations	1,908,952	1,688,164	1,744,361	1,631,196	-	-
Transfers	1,000,000	6,108,220	-	-	-	-
Depreciation & Amortization	3,386,425	3,149,930	-	-	-	-
Non-Operating Expenses	33,274	(33,274)	-	-	-	-
Total Expenditures	\$ 12,741,525	\$ 19,988,833	\$ 16,234,790	\$ 13,382,893	\$ 13,836,113	\$ 13,944,976

* as amended

**as of June 30, 2022

Electric Engineering Services

Fund: 610 Electric Fund | Budget Unit: 7250 Electric Engineering Services

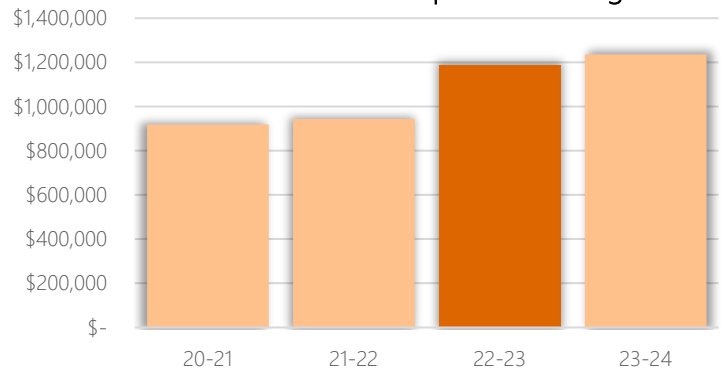
Mission Statement

Provide the highest level of service to both internal and external customers of the City's electric grid, through engineering and design of new and existing electric services, along with documenting City assets through GIS mapping technology.

Major Services Provided

- Electric engineering and design services
- Compliance with NESC, NEC, and other industry codes
- GIS mapping services

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
8	8	8	8	8

FY 21-22 Major Accomplishments

- Maintained the accuracy of the electric GIS system database by starting a system wide inventory of assets.
- Began transitioning to a paperless work order system.
- Replaced the aging network server supporting the Partner Staking software.
- Verified GIS data obtained during pole inspections and developed an ArcGIS Field Map application to collect data for pole inspections.
- Started developing GIS mobile mapping application and rolled out an Electric GIS mobile app.
- Installed software upgrades for Partner and Milsoft software.

FY 22-23 Budget Highlights

- Continue data maintenance in the electric GIS system database by completing the system wide inventory of assets.
- Update annual labor and material cost in the Partner Software to provide financial reporting and carefully track installation assets.
- Finalize roll out of the Electric GIS mobile app and seek input from the Electric Locators.
- Continue transitioning to a paperless work order system.
- Continue use of the ArcGIS Field Map application to collect data for pole inspections.
- Complete relocation into the new Operations Center.

FY 23-24 Planning Year Goals

- Maintain stored data in the electric GIS system database and install necessary Partner and Milsoft software upgrades.
- Annual labor and material cost update in the Partner Software to provide financial reporting from the staking software to carefully track installed assets and develop NCDOT cost tracking.

Program & Strategy Enhancements

- Find training opportunities by using cost-effective training courses.
- Refine database maintenance techniques as we strive to provide the highest integrity possible.
- Manage our Heat Pump Rebate and Peak Partners Programs.
- Manage our Key Accounts Program to maintain the relationship between Electric Systems and Key Accounts.
- Update staking software with updated labor and material costs.
- Research and develop a method for tracking after-hours map changes to be corrected within the GIS system.
- Install software upgrades for Partner and Milsoft software.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Planning & Design	Provide prompt response to customers to determine their needs and desires for electric service.	Complete the design of a job and release to construction within 10 working days.	97%	95%	100%	97%	N/A
GIS Application Service	Identify and address internal customer needs such as calculations and maps promptly to maintain construction and service schedules.	Provide requested GIS data within 5 working days	99%	95%	99.64%	95%	N/A

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	749,200	781,570	917,766	769,232	864,155	868,771
Operations	131,199	82,412	376,514	122,171	323,239	327,020
Capital Outlay	-	-	72,800	25,426	-	40,000
Cost Allocations	28,548	22,895	28,960	26,547	-	-
Depreciation & Amortization	58,485	32,510	-	-	-	-
Total Expenditures	\$ 967,432	\$ 919,387	\$ 1,396,040	\$ 943,376	\$ 1,187,394	\$ 1,235,791

* as amended

**as of June 30, 2022

Utility Locate Services

Fund: 610 Electric Fund | Budget Unit: 7260 Utility Locate Services

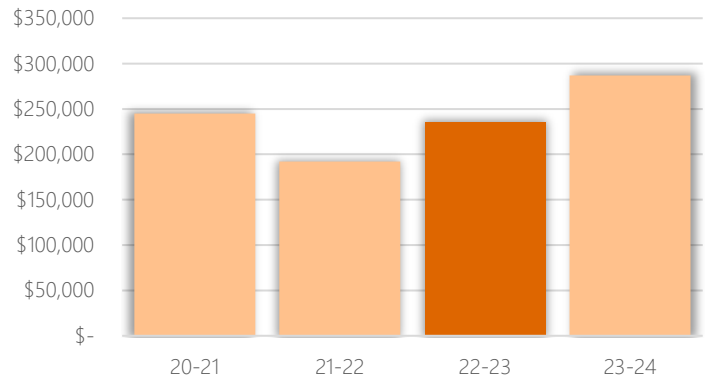
Mission Statement

Ensure that all City utilities are accurately located in adequate time to comply with the N.C. Underground Damage Prevention Act.

Major Services Provided

- Utility Location services for Electric, Water, and Sewer infrastructure assets
- All underground utilities are located upon request to prevent possible damage and service interruptions

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
5	5	5	3	3

FY 21-22 Major Accomplishments

- Allocated training time to keep up with the rapidly changing locate practices.
- Continued to invest in new technology to make our locating department more efficient and accurate.
- Focused on improving coordination between assigned areas to enhance response times.
- Provided equipment and tools required to allow locators to locate all the City's utilities.
- Transferred 2 vacant positions to Water Resources to begin the process of creating a Water/Sewer focused locate team.

FY 22-23 Budget Highlights

- Keep up to date on new technology to allow the City to provide better, more accurate service to our customers.
- Keep ticket response times down with the use of City crews and contract locators.

FY 23-24 Planning Year Goals

- Keeping ahead of locates for the Google project.
- Complete transition to an Electric-specific Locate team.
- Continue to invest in new technology to make our locating department more efficient and accurate.

Program & Strategy Enhancements

- Staff researches available techniques, programs, and technical support to stay current with standard practices to protect the City's utility investment.
- Continue to train assigned personnel to handle locating tasks accurately and more efficiently.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Utility Location	Locate all utilities in compliance with the NC Underground Damage Prevention Act guidelines of accuracy and time requirements to prevent damage to underground water, wastewater, and electric infrastructure.	% of locates that are located within 72 hours	99%	100%	99%	100%	99%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7260						
Personnel Services	415,564	409,893	422,495	402,523	289,744	350,700
Operations	154,517	280,139	322,444	255,994	364,556	346,142
Capital Outlay	-	-	107,000	20,644	67,000	67,000
Cost Allocations	(394,566)	(473,676)	(531,318)	(487,042)	(486,295)	(476,941)
Depreciation & Amortization	30,710	28,502	-	-	-	-
Total Expenditures	\$ 206,226	\$ 244,859	\$ 320,621	\$ 192,120	\$ 235,005	\$ 286,901

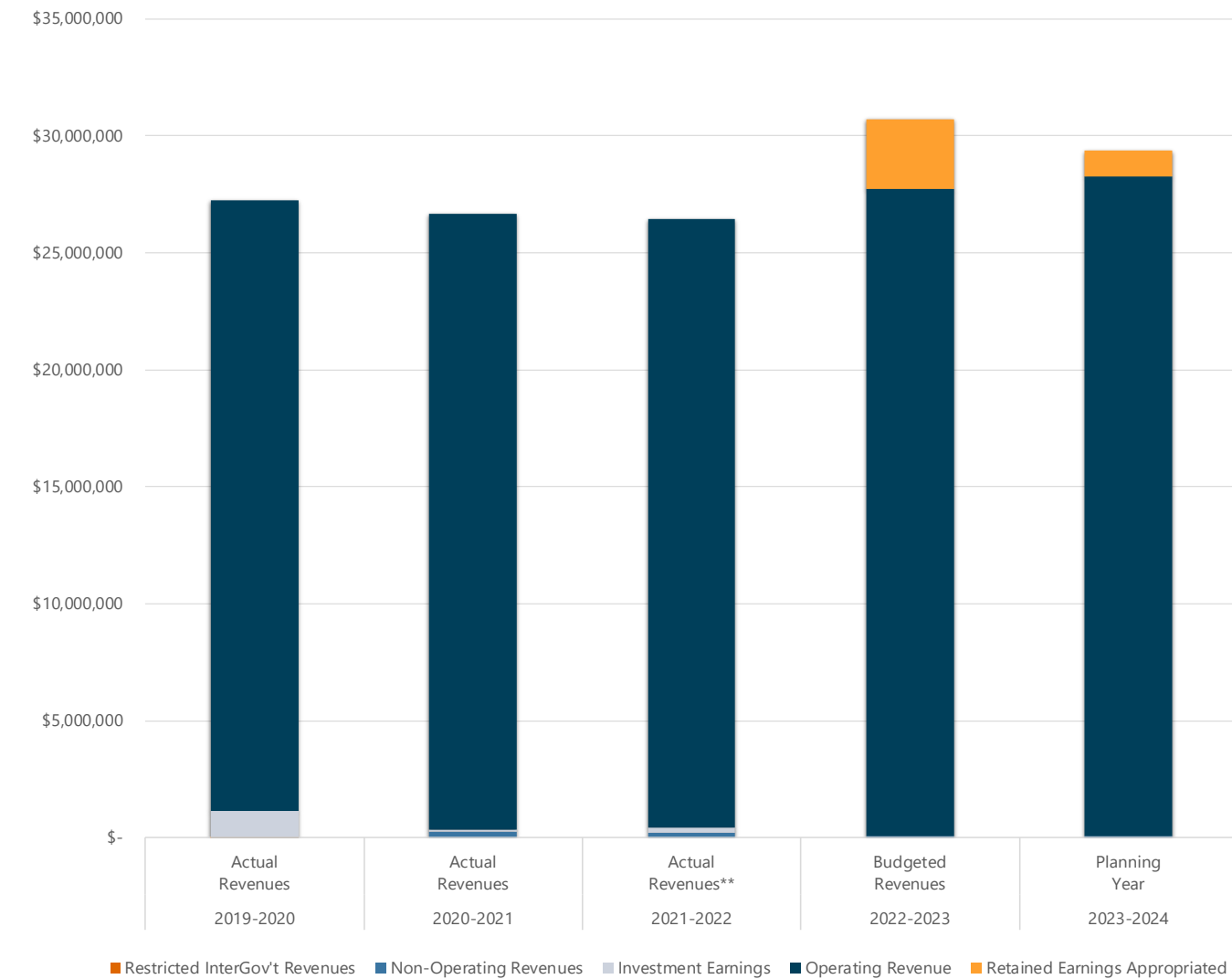
* amended

**as of June 30, 2022

Water Resources Revenues & Expenditures

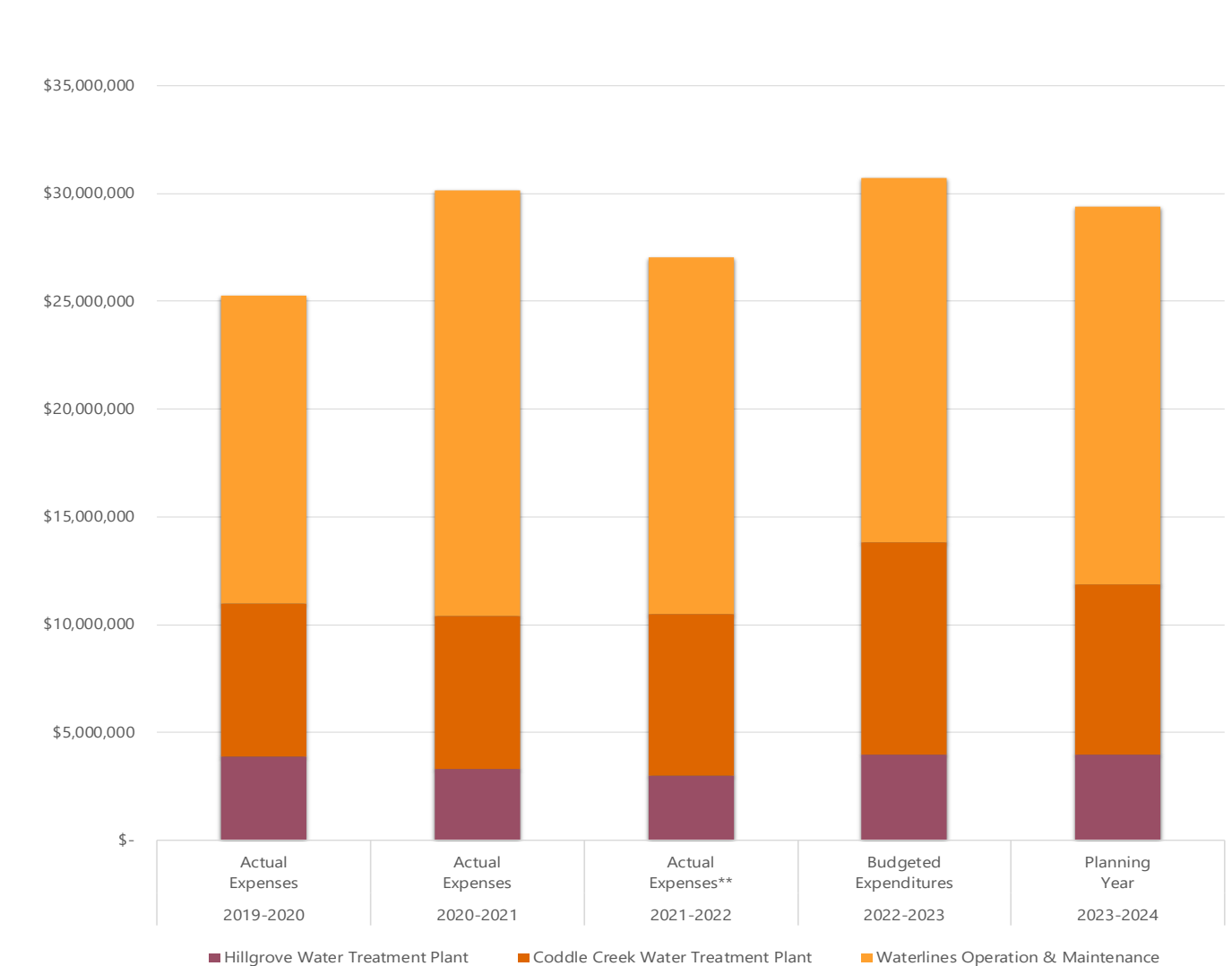
	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 620							
Restricted InterGov't Revenues	7,913	-	-	-	-	0.0%	-
Non-Operating Revenues	36,178	237,358	209,586	212,744	60,000	0.2%	60,000
Investment Earnings	1,097,018	94,622	-	224,273	-	0.0%	-
Operating Revenue	26,091,797	26,336,481	27,412,870	25,995,567	27,682,415	90.2%	28,219,283
Retained Earnings Appropriated	-	-	5,076,613	-	2,955,923	9.6%	1,095,842
Total Revenues	\$ 27,232,905	\$ 26,668,461	\$ 32,699,069	\$ 26,432,584	\$ 30,698,338	100.0%	\$ 29,375,125

* as amended
**as of June 30, 2022



	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Units							
Hillgrove Water Treatment Plant	3,883,353	3,324,547	4,001,548	2,996,352	3,955,339	12.9%	3,969,865
Coddle Creek Water Treatment Plant	7,094,500	7,073,739	8,727,372	7,476,062	9,853,891	32.1%	7,882,384
Waterlines Operation & Maintenance	14,288,433	19,746,360	19,970,150	16,561,669	16,889,108	55.0%	17,522,876
Total Expenditures	\$ 25,266,286	\$ 30,144,647	\$ 32,699,069	\$ 27,034,083	\$ 30,698,338	100.0%	\$ 29,375,125

* as amended
**as of June 30, 2022



Hillgrove Water Treatment Plant

Fund: 620 Water Fund | Budget Unit: 7330 Hillgrove Water Treatment Plant

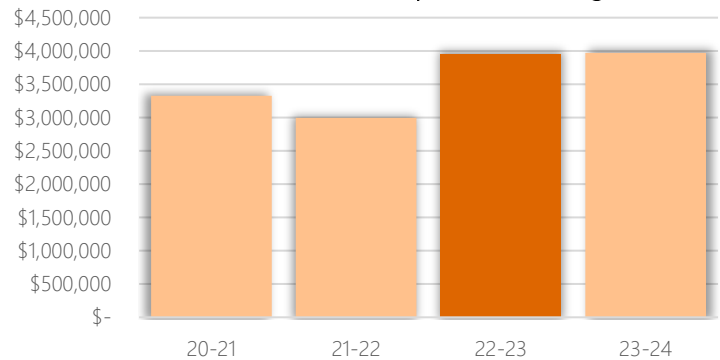
Mission Statement

Provide safe, sufficient drinking water at the most economical rate, meeting all state and federal regulations for customers of the City of Concord, Cabarrus County, and our neighboring municipalities Harrisburg, Kannapolis, and Midland.

Major Services Provided

- Water Treatment and Analysis

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
14.5	15.5	15.5	15.5	15.5

FY 21-22 Major Accomplishments

- Completed bidding for basin upgrades.
- Reorganized maintenance personnel to improve response times and incorporated a succession plan.
- Completed bidding activities for the Granular Activated Carbon (GAC) contactors project.
- Installed a generator at the Carbon Pump Station.
- Applied for American Rescue Plan Act (ARPA) funding from the state of North Carolina for raw and finished water improvements.

FY 22-23 Budget Highlights

- Complete construction of basin upgrades and begin evaluating water quality improvements.
- Meet a 50% completion goal for the construction of GAC contactors given the project's complexity.
- Reduce the number of lead service lines in the distribution system to position Concord for early compliance with the Lead and Copper Rule.

FY 23-24 Planning Year Goals

- Make structural upgrades at facilities to maximize the facilities' life span and enhance security needs.
- Evaluate the use of ultrasonic buoys to reduce algal activity.
- Complete the construction of GAC contactors.

Program & Strategy Enhancements

- Attend training sessions to obtain knowledge on new regulations and treatment processes.
- Attend training on OSHA safety programs.
- Plan for upgrades and technology enhancements to address future regulations and provide high quality water for years to come.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Water Treatment & Analysis	Comply with and exceed state/federal regulations to provide safe drinking water.	% of treated water meeting or surpassing State and Federal Regulations	100%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.30 NTU*	100%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.20 NTU**	99.9%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.10 NTU**	99.7%	99%	98%	100%	87%
	Provide efficient production of treated water to reduce the total treatment cost per 1,000 gallons.	Gallons of water required to produce 1 finished gallon of water	1.01	1.01	1.01	1.01	1.03
Safety	Provide a safe work environment for coworkers.	# of preventable accidents	0	0	0	0	0

*State and Federal Regulation is 95%.

**These are internally established limits that exceed State and Federal Regulations.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7330						
Personnel Services	871,755	1,033,285	1,180,676	1,096,242	1,139,633	1,148,000
Operations	1,803,652	1,885,238	2,742,072	1,850,335	2,791,206	2,797,365
Capital Outlay	-	-	24,500	-	24,500	24,500
Cost Allocations	50,474	45,417	54,300	49,775	-	-
Transfers	775,949	-	-	-	-	-
Depreciation & Amortization	381,522	360,608	-	-	-	-
Total Expenditures	\$ 3,883,353	\$ 3,324,547	\$ 4,001,548	\$ 2,996,352	\$ 3,955,339	\$ 3,969,865

* as amended

**as of June 30, 2022

Coddle Creek Water Treatment Plant

Fund: 620 Water Fund | Budget Unit: 7331 Coddle Creek Water Treatment Plant

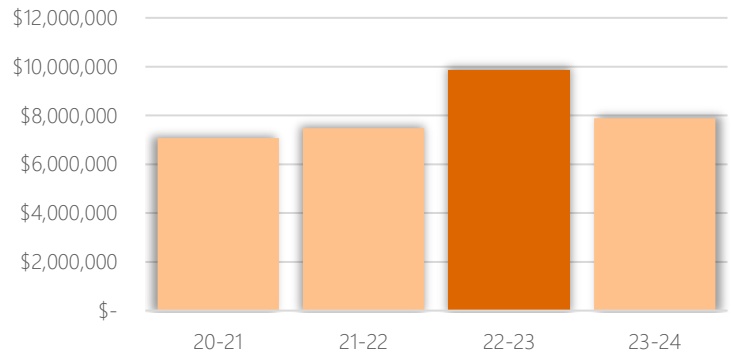
Mission Statement

Provide safe, sufficient drinking water at the most economical rate, meeting all state and federal regulations for customers of the City of Concord, Cabarrus County, and our neighboring municipalities Harrisburg, Kannapolis, and Midland.

Major Services Provided

- Water Treatment and Analysis

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
16.5	15.5	15.5	15.5	15.5

FY 21-22 Major Accomplishments

- Conducted high-rate study to enable Coddle Creek Water Treatment Plant to go from 12 Million Gallons per Day (MGD) to 15 MGD without further upgrades or construction.
- Enhanced laboratory capabilities by obtaining certification for Haloacetic Acids (HAA) in-house.

FY 22-23 Budget Highlights

- Complete construction of a 36" raw water line at Coddle Creek Water Treatment Plant.
- Make structural upgrades at facilities to maximize the facilities' lifespan and enhance security needs.
- Reduce the number of lead service lines in the distribution system to position Concord for early compliance with the Lead and Copper Rule.

FY 23-24 Planning Year Goals

- Choose consultant and begin Granular Activated Carbon (GAC) Contactor design and the chlorine storage facility.
- Evaluate potential use of ultrasonic buoys to reduce algal blooms.

Program & Strategy Enhancements

- Attend training sessions and seminars to stay abreast of the newest regulations, treatment techniques, and testing methods.
- Network with our peers in the industry, state, and regulatory personnel.
- Plan for upgrades and technology enhancements to address future regulations and provide high quality water for years to come.
- Work to meet more stringent voluntary programs such as the Area Wide Optimization Program (AWOP).

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Water Treatment & Analysis	Comply with and exceed state and federal regulations to provide safe drinking water.	% of treated water meeting or surpassing State and Federal Regulations	100%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.30 NTU*	100%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.20 NTU**	100%	100%	100%	100%	100%
		% of treated water turbidity at or below 0.10 NTU**	97%	98%	99%	98%	98%
	Provide efficient production of treated water to reduce the total treatment cost per 1,000 gallons.	Gallons of water required to produce 1 finished gallon of water	1.02	1.02	1.02	1.03	1.03
Safety	Provide a safe work environment for coworkers.	# of preventable accidents	0	0	0	0	0

*State and Federal Regulation is 95%.

**These are internally established limits that exceed State and Federal Regulations.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7331						
Personnel Services	1,249,804	1,183,040	1,176,834	1,087,056	1,198,173	1,207,904
Operations	5,412,083	5,538,023	7,273,668	6,116,813	6,488,468	6,646,480
Capital Outlay	-	-	18,950	19,100	2,167,250	28,000
CIP Projects	94,732	-	-	-	-	-
Cost Allocations	41,104	48,635	57,920	53,093	-	-
Transfers	-	10,000	200,000	200,000	-	-
Depreciation & Amortization	296,777	294,042	-	-	-	-
Total Expenditures	\$ 7,094,500	\$ 7,073,739	\$ 8,727,372	\$ 7,476,062	\$ 9,853,891	\$ 7,882,384

* as amended

**as of June 30, 2022

Water Operations & Maintenance

Fund: 620 Water Fund | Budget Unit: 7340 Water Operations & Maintenance

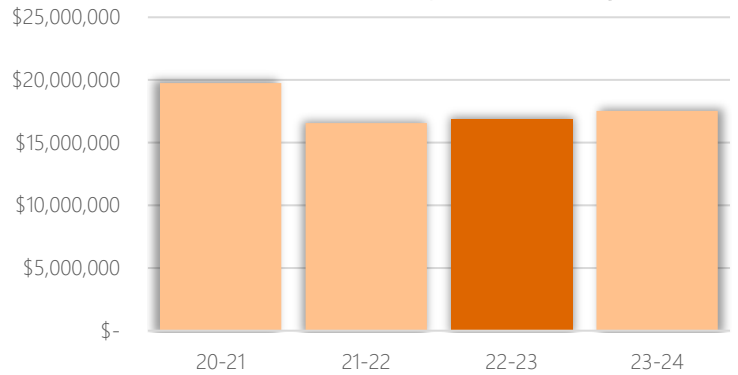
Mission Statement

Provide quality drinking water, accountability, respect, continuous improvement, and trust to our customers including the planning of long-range water needs to meet future growth and demands on our water distribution system.

Major Services Provided

- Maintenance
- New Construction
- Water Quality
- Water Meters

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
36.09	37.76	40.10	41.10	42.10

FY 21-22 Major Accomplishments

- Constructed the General Services Drive 12" Parallel Water Line project.
- Transferred 2 position from Electric to focus on Water and Sewer utility locates.
- Bid and began construction of the NC 73 Interconnection with Charlotte Water and the Union StreetScape project's water lines.
- Designed and began easement acquisition of the NC 49 24" Water Line project.
- Designed, acquired easements, and bid the Zion Church Road 12" Parallel Water Line project.
- Designed and acquired easements for the 5 Million Gallons per Day (MGD) Water Booster Pump Station project.

FY 22-23 Budget Highlights

- Complete construction of the NC 73 Interconnection with Charlotte Water, Zion Church Road 12" Parallel Water Line, and the 5 MGD Water Booster Pump Station projects.
- Transfer an additional position from Electric to create a Water and Sewer utility locate team.
- Complete construction of the Union StreetScape project's water lines.
- Begin construction of the NC 49 24" Water Line project.
- Complete design and easement acquisition of the Cross Country 16" Water Line and the Rocky River Road 16" Water Line projects.
- Begin design and easement acquisition of the Stough Road 24" Water Line project.
- Issue revenue bonds to fund Capital Improvement Projects: GAC Contactors at Hillgrove WTP, Hillgrove WTP Settling Basin Improvements, & the NC Highway 49 24" Water Line Extension.

FY 23-24 Planning Year Goals

- Complete construction of the NC 49 24" Water Line project.
- Begin construction of the Cross Country 16" Water Line and the Rocky River Road 16" Water Line projects.
- Complete design and easement acquisition of the Stough Road 24" Water Line project.

Program & Strategy Enhancements

- Perform leak detection of 10% of the existing water system to facilitate repair of small leaks before they become major water main breaks in roadways or under sidewalks; this effort includes integrating the field results within the GIS system.
- Reduce water quality complaints by replacing older water mains and installing automatic flushing devices on dead end mains.

- Monitor potential regulatory changes to water distribution and treatment permits and enhance the current water quality procedures. Work with Fire in looking at areas in the existing water system that have low pressure and/or low flows and update ISO (Insurance Service Office) mapping of existing fire hydrants.
- Leverage GIS capabilities in the field/office to help identify issues and solutions as well as improve database accuracy.
- Deploy new GIS technology in the field to enhance the overall customer service and efficiency of the department.
- Coordinate with Engineering staff in collecting GIS data for newly installed water infrastructure.
- Program system changes and develop/design projects recommended by the water master plan and related studies.
- Enhance the backflow prevention database by continuing to input all applicable information on existing and new backflow devices and keeping testers updated on these enhancements and accountable for accurate electronic input of annual test results.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Maintenance	Conduct leak detection surveys on the 10% of the water distribution system annually to reduce the number of leaks and reduce un-accounted water loss.	% of system leak detection surveys completed	10%	10%	10%	10%	10%
New Construction	Provide more efficient water service installations for residential, commercial, and industrial customers to help expedite the construction of development projects.	Average # of days to install ¾" through 2" water service	6	10	6	6	8
Water Quality	Provide the highest quality water to customers by meeting and exceeding both state and EPA guidelines to ensure the safety and health of the water supply.	# of customer complaints per 1,000 accounts	6	1	5	1	1
Safety	Provide a safe work environment for coworkers.	# of preventable accidents	0	0	0	0	0

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 7340						
Personnel Services	5,420,147	2,697,700	2,913,030	2,608,370	3,290,021	3,363,282
Operations	1,767,962	2,720,036	3,378,968	1,824,265	2,105,988	2,065,088
Capital Outlay	73,089	124,421	1,148,776	474,030	650,000	730,000
Debt Service	860,185	728,419	2,899,997	2,348,942	2,799,728	3,679,815
Cost Allocations	3,591,059	3,015,290	4,523,158	4,202,720	4,009,371	3,926,380
Transfers	1,487,665	6,472,733	5,106,221	5,103,343	4,034,000	3,758,311
Depreciation & Amortization	3,711,254	3,764,314	-	-	-	-
Non-Operating Expenses	(2,622,929)	223,448	-	-	-	-
Total Expenditures	\$ 14,288,433	\$ 19,746,360	\$ 19,970,150	\$ 16,561,669	\$ 16,889,108	\$ 17,522,876

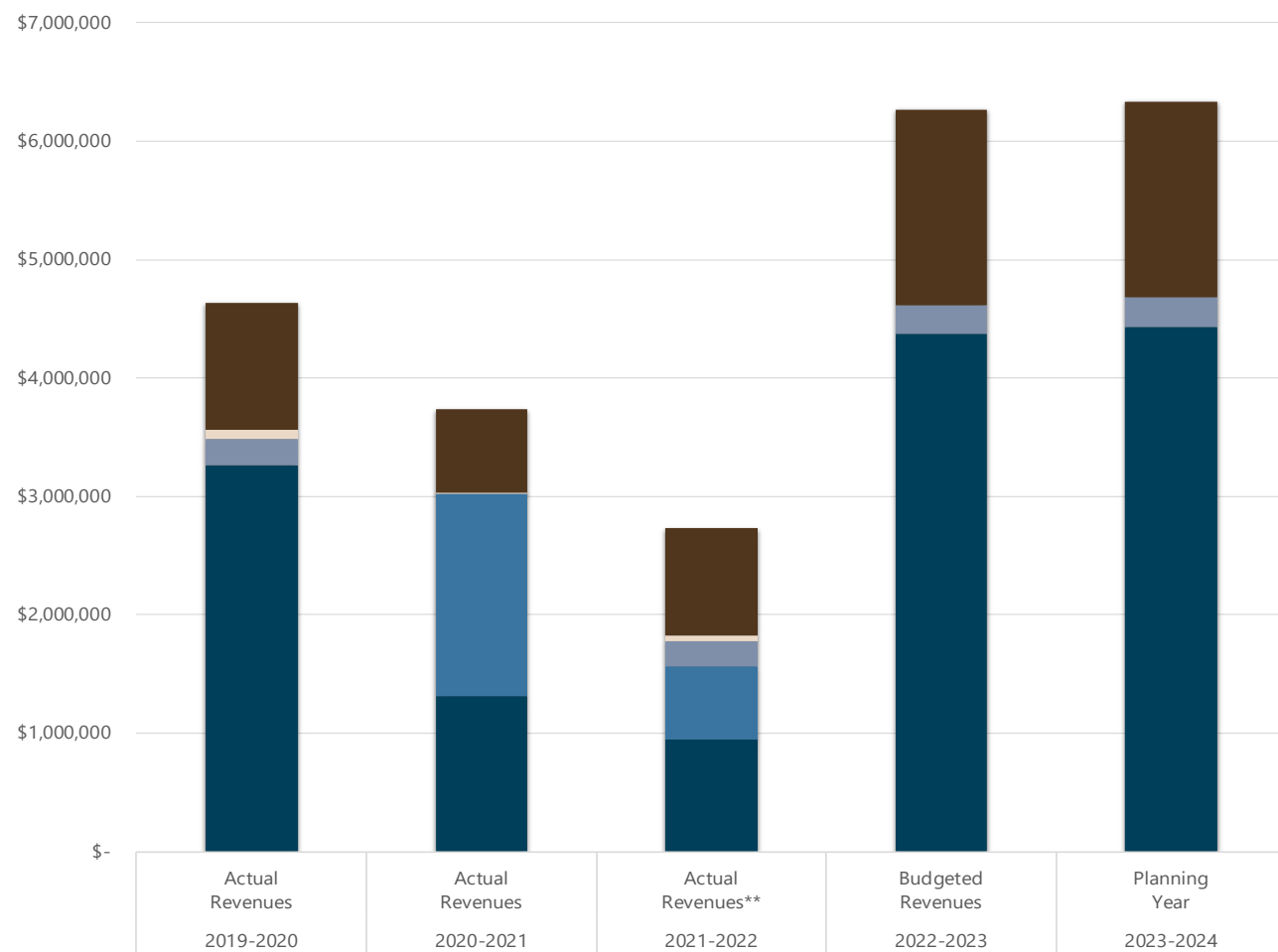
* as amended

**as of June 30, 2022

Transit System Revenues & Expenditures

	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 630							
Restricted Intergov't Revenue	3,263,641	1,312,119	7,657,273	949,192	4,370,317	69.7%	4,433,153
CARES Act Funding	-	1,711,942	2,500,000	610,264	-	0.0%	-
Operating Revenues	225,057	1,272	317,766	218,611	244,208	3.9%	244,209
Non-Operating Revenue	73,955	10,045	-	42,012	-	0.0%	-
Appropriated Retained Earnings	-	-	1,273,554	-	-	0.0%	-
Transfers	1,074,715	696,078	1,027,421	912,930	1,654,271	26.4%	1,657,889
Total Revenues	\$ 4,637,368	\$ 3,731,456	#####	\$ 2,733,009	\$ 6,268,796	100.0%	\$ 6,335,251

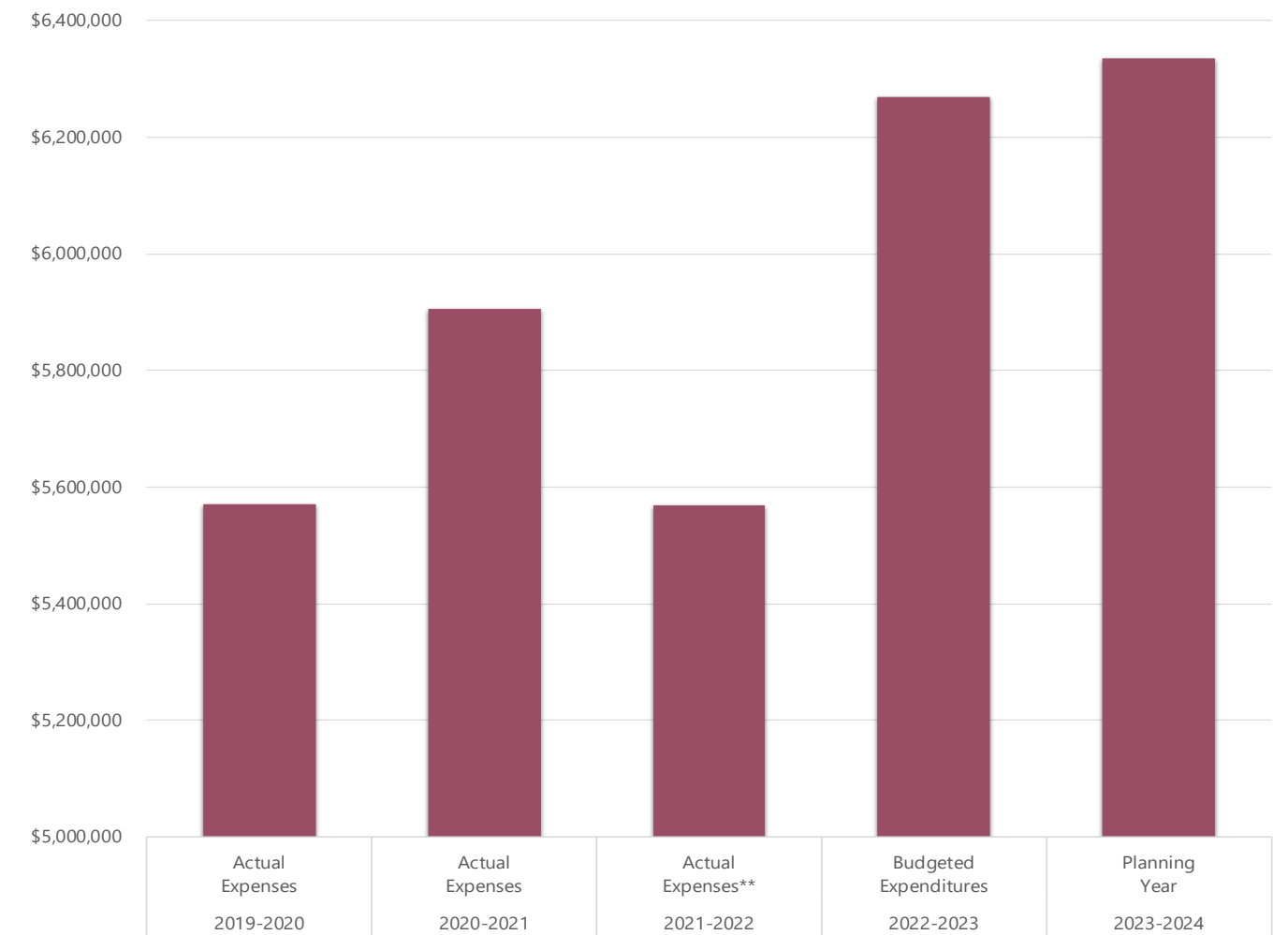
* as amended
**as of June 30, 2022



■ Restricted Intergov't Revenue
■ CARES Act Funding
■ Operating Revenues
■ Non-Operating Revenue
■ Appropriated Retained Earnings
■ Transfers

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit							
Transit - Rider	5,571,167	5,906,183	12,776,014	5,568,219	6,268,796	100.0%	6,335,251
Total Expenditures	\$ 5,571,167	\$ 5,906,183	\$ 12,776,014	\$ 5,568,219	\$ 6,268,796	100.0%	\$ 6,335,251

* as amended
**as of June 30, 2022



■ Transit - Rider

Rider Transit System

Fund: 630 Transit | Budget Units: 7650 Transit Farebox/Local Expense & 7690 Transit Grant Expense

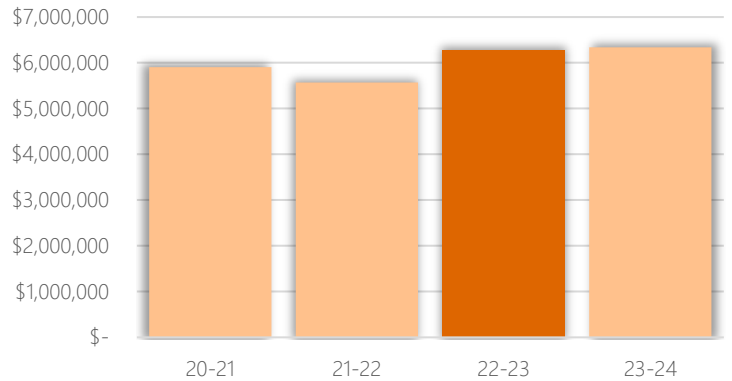
Mission Statement

Provide safe, dependable, and user-friendly transportation services to the citizens of Concord and Kannapolis with the desire to operate at the highest level of rider satisfaction.

Major Services Provided

- Fixed-route and paratransit service to Concord and Kannapolis

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
6.5	6.5	6.5	6.5	6.5

FY 21-22 Major Accomplishments

- Reinstated the collection of fares by successfully rolling out a new digital pass and fare payment platform, which was very well received.
- Purchased one expansion bus with STBG-DA grant funds and 6 replacement buses through a 5339b Bus Facilities grant.
- Researched Paratransit scheduling software options to determine if we remain with current product or move to a new software platform. Explored an opportunity to partner with CATS on a new software platform as we look to enhance regional coordination and buying power.
- Replaced and upgraded the mobile surveillance systems and electronic vehicle inspection devices on all 18 revenue service vehicles.
- Completed site design work for all phases of Transit Bus Stop Amenity Plan; released phase one construction RFP.
- Successfully completed our FTA Triennial Review, which had been delayed an additional year due to COVID-19.
- Initiated a 5-year On-Call Transit Planning contract. Begin Task #1 this year - a Consolidation Implementation Plan to bring Rider Transit and CCTS together has 5303 funding from the CRMPO. The Plan will be completed next fiscal year.
- Begin a county-wide study of viable High-Capacity Transit options and associated transit-oriented development.
- Continued and completed our participation in the CONNECT Beyond Regional Long-Range Transit Plan.
- Constructed a new second busway entrance to aide in the flow of bus traffic as well as allow future rehabilitation work of the busway.
- Updated Transit's Title VI Civil Rights Plan.
- Completed procurement and installation of a backup generator for the Rider Transit Center.
- Implemented onsite Transit Center security staff.

FY 22-23 Budget Highlights

- One replacement bus is on order and should arrive late 2022/early 2023. Additional replacement buses will be ordered with a 5339b grant.
- Continue to work towards consolidation of Rider and CCTS and implementation of the Cabarrus County Long Range Public Transportation Master Plan where possible.
- Continue work on the High-Capacity Transit and Transit-Oriented Development studies.
- Continue to support and participate in the implementation of the CONNECT Beyond Regional Transit Plan.
- Update Transit's ADA self-evaluation and transition plan.
- Update Transit's DBE program plan and goal, supported by the new On-Call Planning contractors.
- Complete the first phase of installation of the Transit Bus Stop Amenity Plan.
- Begin the right-of-way acquisition needed to complete second and final phase of the current Bus Stop Amenity Plan.
- Analyze and implement new service option(s) to fully leverage economic development and employment opportunities (vanpool, micro/on-demand transit, additional Fixed Route service).

FY 23-24 Planning Year Goals

- Busway repair and a refresh of bus platform canopy.
- Complete right-of-way acquisition needed to begin phase two of the bus stop amenity plan and implement the second and final phase of construction and installation of those amenities.
- Complete the High-Capacity Transit and Transit-Oriented Development Study.
- Prepare for the 5-year update to the Cabarrus County Long Range Public Transportation Master Plan.

Program & Strategy Enhancements

- Continue to investigate and implement technological options to improve passenger experience and system performance; complete onboard surveillance system and electronic vehicle inspection systems upgrades; and examine new scheduling platforms to improve ADA Paratransit Demand Response Services.
- Reintroduction of the Transit Planner and Technology Coordinator position to effectively monitor system health and service design and ensure our various technology platforms are fully optimized and utilized.
- Continue redistribution of grant and compliance tasks among the transit management team.
- Ongoing monitoring of development, cost, and utilization of the ADA Paratransit program.
- Continue implementation of Long-Range Transit Plan recommendations specifically transit system consolidation process.
- Work with marketing partner to continue improving Rider Transit's marketing program and impact. Work towards transitioning to dedicated marketing and communications position.
- Continue to develop understanding of Bipartisan Infrastructure Bill, including the reauthorization of the FAST Act legislation while seeking new ways and means to effectively utilize the increased level of funding for transit operations and projects.
- Continue efforts to improve local and regional coordination/communication between CK Rider and neighboring transit systems/services.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Fixed-route & ADA Paratransit Service	To provide safe, quality service to riders to attract new and retain existing riders, prevent roadway injuries and property damage, keep costs low, and maintain bus trip and ADA Paratransit schedules.	# of Riders	321,967	300,000	305,157	300,000	500,000
		# of bus passengers per revenue hour	8.07	8	7.7	8	15
		# of preventable accidents per 100,000 bus miles	0.94	0.60	0.14	0.60	0.60
		# of verified bus rider complaints per 100,000 riders/trips	12.13	10	8.52	10	10
		On-time Performance (Bus)	N/A	85%	86%	85%	95%
		% of fare box recovery	N/A	N/A	3.96%	5%	15%
		# of Paratransit Riders	12,140	14,500	15,306	16,500	20,000
		# of paratransit rider complaints per 10,000 rider/trips	5.21	20	3.27	20	20
		On-time Performance (Paratransit)	89%	92%	85%	92%	92%
		# of paratransit preventable accidents per 25,000 miles	1.45	0.60	0.72	0.60	0.60

Budget by Category

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
Budget Unit #: 7650 & 7690	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Planning Year
Personnel Services	504,547	563,979	564,488	514,144	598,150	601,323
Operations	3,707,300	4,345,510	5,014,923	4,146,279	5,480,667	4,027,838
Capital Outlay	-	-	7,142,069	716,550	-	-
Cost Allocations	44,186	44,120	54,534	50,617	189,979	197,151
Transfers	2,548	-	-	-	-	8,939
Depreciation & Amortization	1,107,982	875,844	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Non-Operating Expenses	204,602	76,730	-	140,629	-	1,500,000
Total Expenditures	\$ 5,571,167	\$ 5,906,183	\$ 12,776,014	\$ 5,568,219	\$ 6,268,796	\$ 6,335,251

* as amended

**as of June 30, 2022

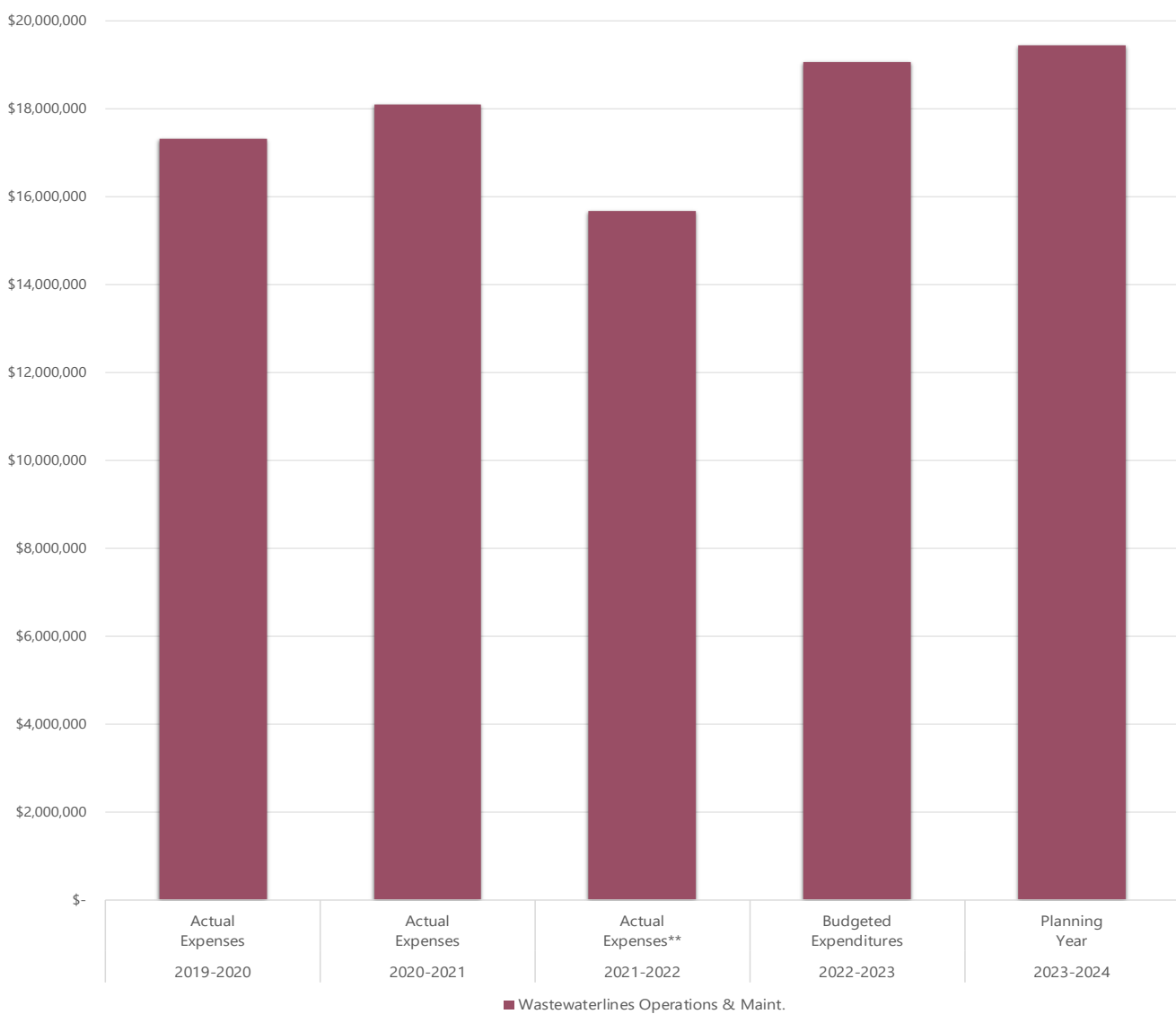
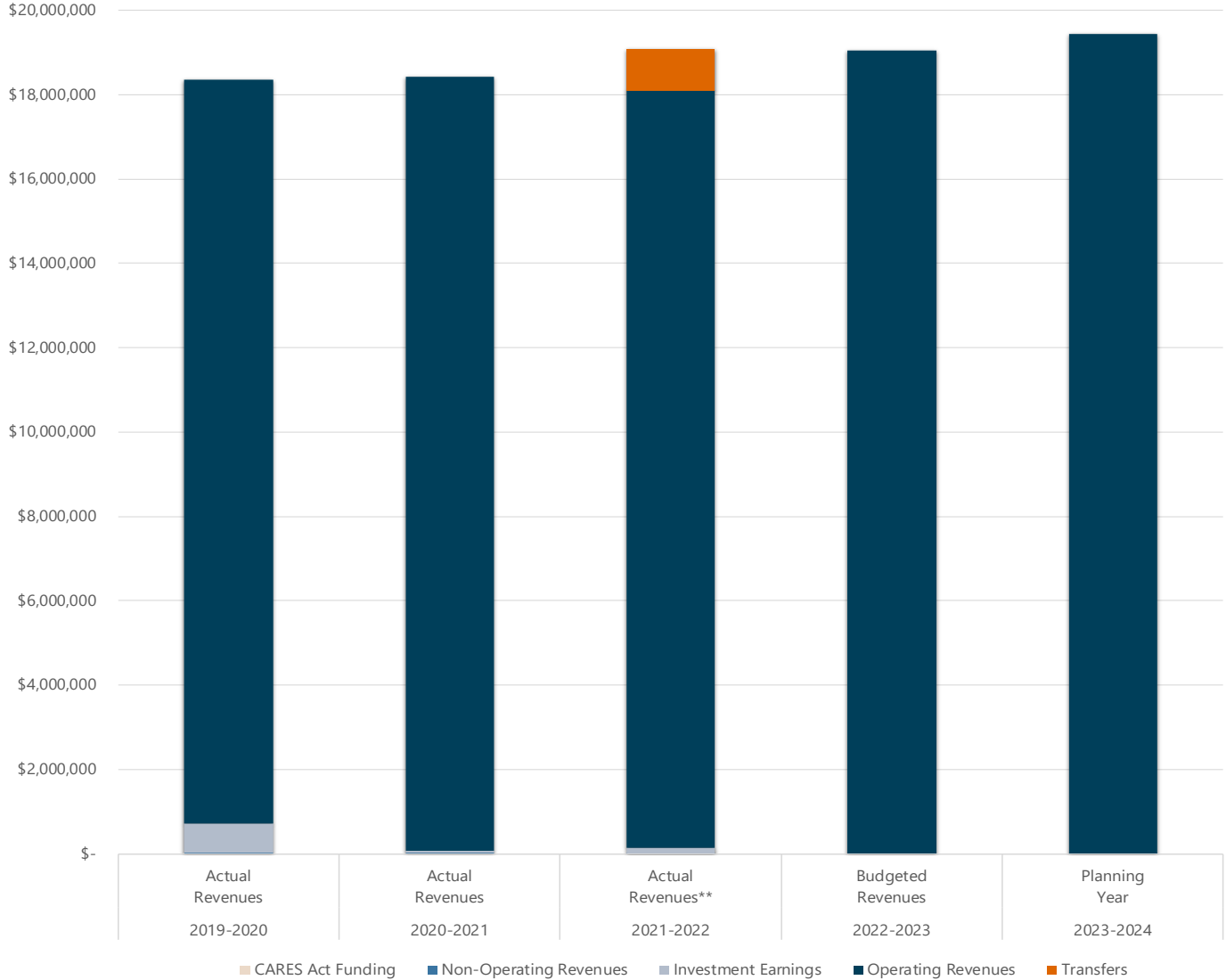
Wastewater Resources Revenues & Expenditures

	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Fund 640							
CARES Act Funding	4,544	-	-	-	-	0.0%	-
Non-Operating Revenues	9,594	14,351	2,000	1,884	2,000	0.0%	2,040
Investment Earnings	707,227	58,767	-	148,790	-	0.0%	-
Operating Revenues	17,624,834	18,363,189	18,333,610	17,944,316	19,054,092	100.0%	19,435,173
Transfers	-	-	1,000,000	1,000,000	-	0.0%	-
Total Revenues	\$ 18,346,200	\$ 18,436,308	19,335,610	\$ 19,094,989	\$ 19,056,092	100.0%	\$ 19,437,213

* as amended
**as of June 30, 2022

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Budget Unit							
Wastewaterlines Operations & Maint.	17,309,891	18,082,100	19,335,610	15,663,323	19,056,092	100.0%	19,437,213
Total Expenditures	\$ 17,309,891	\$ 18,082,100	\$ 19,335,610	\$ 15,663,323	\$ 19,056,092	100.0%	\$ 19,437,213

* as amended
**as of June 30, 2022



Wastewaterlines Operations & Maintenance

Fund: 640 Wastewater Fund | Budget Unit: 7420 Wastewater Operations & Maintenance

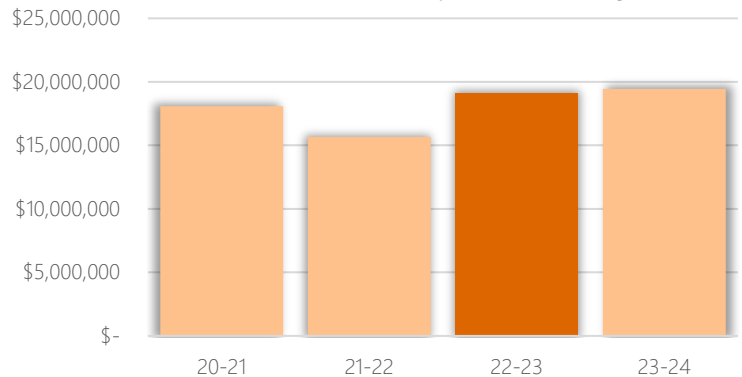
Mission Statement

Provide efficient and timely sanitary sewer collection service to residential, commercial, and industrial customers, while building the integrity of our system to enhance water quality and protect the environment for future generations.

Major Services Provided

- Sanitary Sewer Collection Service
- Lining & Manhole Rehabilitation
- Inflow/infiltration Testing & Flow Monitoring
- Fats, Oils, & Grease (FOG) Program

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
32.16	31.48	31.81	31.81	31.81

FY 21-22 Major Accomplishments

- Designed, acquired easements, bid, and began construction on the Coddle Creek Tributary Outfall to Weyburn Drive project.
- Began design of the Coddle Creek Tributary Outfall to Sunberry Lane project.
- Bid and began construction of the sewer lines related to the Union StreetScape project.

FY 22-23 Budget Highlights

- Finish the construction of the Coddle Creek Tributary Outfall to Weyburn Drive project.
- Complete design, acquire easements, bid, and begin construction of the Coddle Creek Tributary Outfall to Sunberry Lane project.
- Complete construction of the sewer lines related to the Union StreetScape project.
- Begin design and easement acquisition of the Coddle Creek Tributary Outfall Extension from US Highway 29 to Rock Hill Church Road.

FY 23-24 Planning Year Goals

- Construct the Coddle Creek Tributary Outfall to Sunberry Lane project.
- Complete design, easement acquisition, and bidding, and begin construction of the Coddle Creek Tributary Outfall Extension from US Highway 29 to Rock Hill Church Road.

Program & Strategy Enhancements

- Perform lining and manhole rehabilitation programs to address the oldest or most defective system areas.
- Identify and resolve inflow and infiltration issues through field-testing and sewer flow monitoring. This includes adding various existing sewer lines that have these issues to the lining projects.
- Evaluate projects from the sewer master planning effort based on results from field inflow/infiltration testing and sewer flow monitoring.
- Deploy new GIS technology in the field to enhance the overall customer service and efficiency of the department.
- Coordinate with Engineering Department staff in collecting GIS data for newly installed wastewater infrastructure.
- Program system changes and develop/design projects recommended by the wastewater master plan and related studies.
- Monitor potential regulatory changes to sewer permit.
- Enhance right-of-way maintenance program through new equipment and procedures, including updated GIS mapping.
- Revamp the Fats, Oils, and Greases (FOG) Program by completing more in-depth inspections performed by System Protection and Wastewater personnel, and then integrate the field results within the GIS system.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Manage & Maintain Sewer System	Provide quality and cost-efficient management and maintenance of the City's sewer system to maximize resources and ensure the health and safety of the community.	% of repairs completed within 8 working days	100%	100%	100%	80%	80%
		% of high priority lines inspected	100%	100%	100%	100%	N/A
		% of food service facilities inspected annually	100%	100%	100%	100%	N/A
		# of reportable Sanitary Sewer Overflows (SSOs)	6	0	4	0	0
		Miles of right-of-way mowed annually	150	100	122	82	82
Emergency Response Calls	Provide timely response to all emergency calls (line or service blockages) to quickly correct system disruptions and potential damage to the system and personal property.	% of emergency call on-site evaluations within 120 minutes	100%	100%	100%	100%	100%
Jetting & Cleaning	Provide comprehensive jetting and cleaning of collection mains to quickly correct system disruptions and potential damage to the system and personal property.	Miles of sewer main cleaned	63	57	42	57	N/A
Safety	Provide training and corrective actions to support a safe work environment for coworkers and the public.	# of preventable accidents	0	0	0	0	0

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	2,167,364	3,582,200	2,530,786	2,344,484	2,830,500	2,708,241
Operations	7,807,376	8,141,439	9,946,487	7,279,776	10,125,201	10,473,705
Capital Outlay	582,112	566,203	344,607	18,922	407,000	567,000
Debt Service	319,837	167,919	1,520,939	1,244,280	1,258,946	243,527
Cost Allocations	2,143,234	2,107,358	2,756,416	2,561,149	2,591,324	2,506,965
Transfers	399,422	802,503	2,236,375	2,214,712	1,843,121	2,937,775
Depreciation & Amortization	3,746,067	3,795,646	-	-	-	-
Non-Operating Expenses	144,480	(1,081,168)	-	-	-	-
Total Expenditures	\$ 17,309,891	\$ 18,082,100	\$ 19,335,610	\$ 15,663,323	\$ 19,056,092	\$ 19,437,213

* as amended

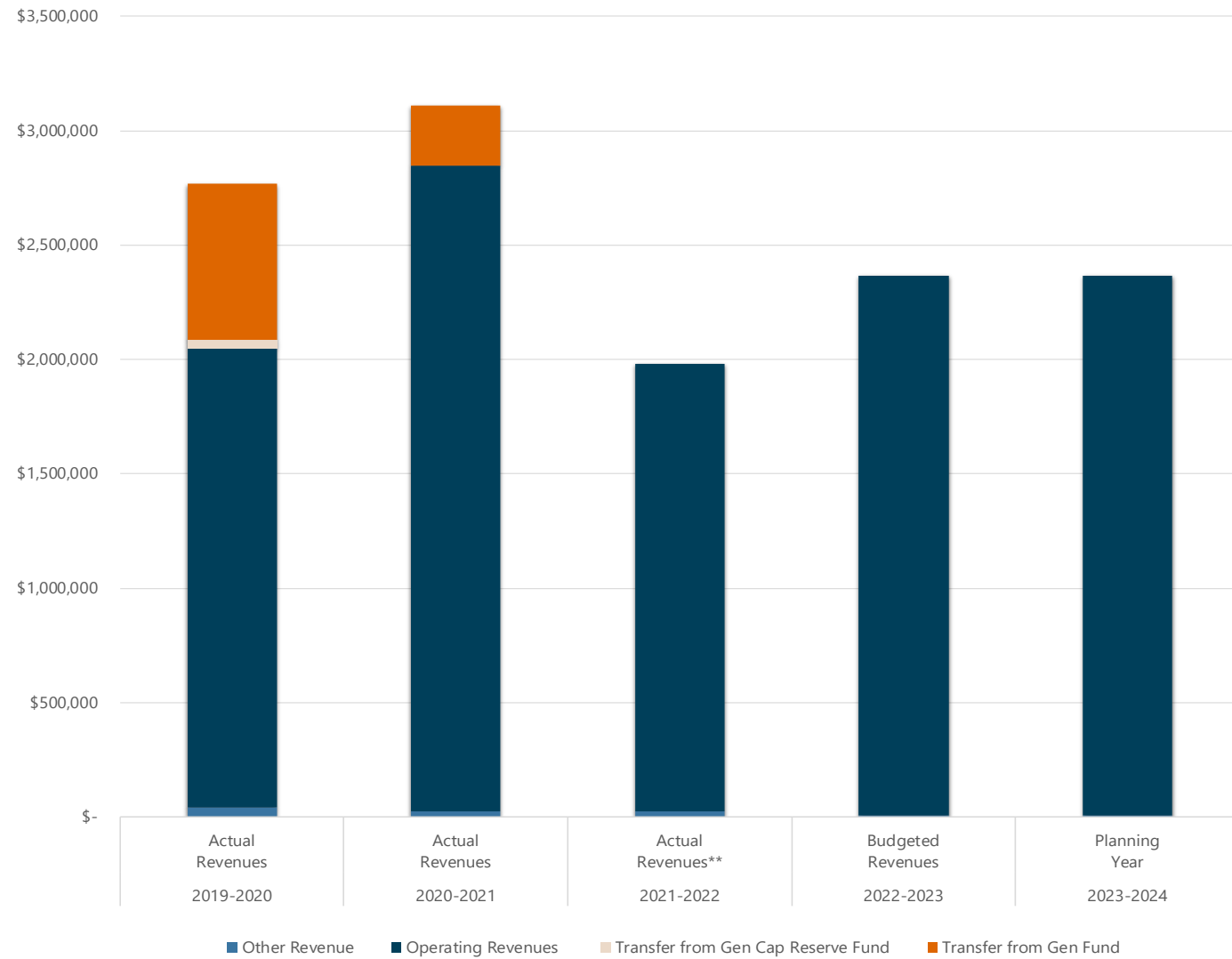
**as of June 30, 2022

Rocky River Golf Course Revenues & Expenditures

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Revenues	Actual Revenues	Council Approved*	Actual Revenues**	Budgeted Revenues	Percentage by Source	Planning Year
Fund 650							
Other Revenue	41,129	27,289	28,273	25,057	7,650	0.3%	7,650
Operating Revenues	2,010,105	2,821,451	2,166,091	1,957,334	2,358,347	99.7%	2,358,347
Transfer from Gen Cap Reserve Fund	35,200	-	-	-	-	0.0%	-
Transfer from Gen Fund	682,274	260,394	-	-	-	0.0%	-
Total Revenues	\$ 2,768,709	\$ 3,109,134	\$ 2,194,364	\$ 1,982,391	\$ 2,365,997	100.0%	\$ 2,365,997

* as amended

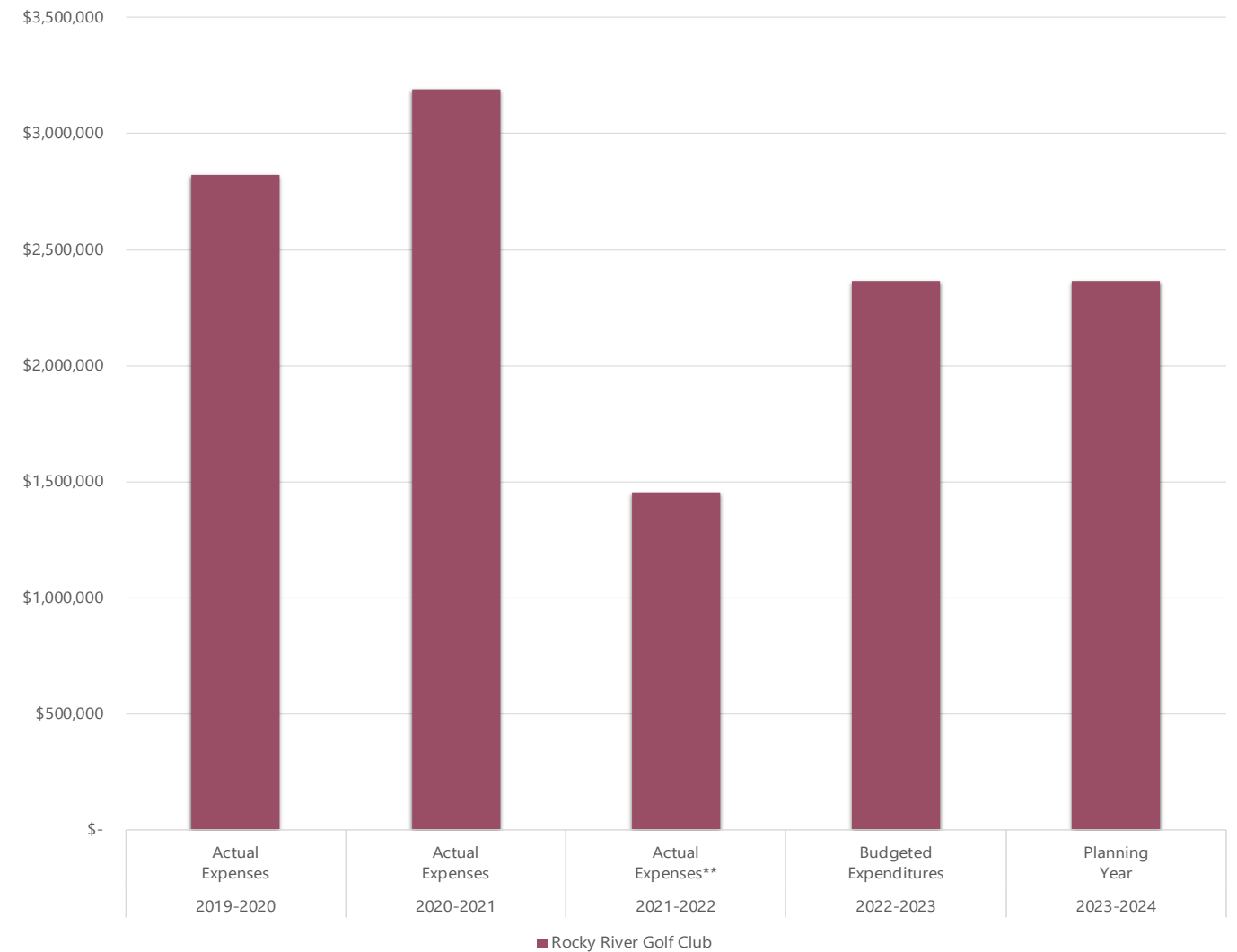
**as of June 30, 2022



	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Budgeted Expenditures	Percentage by Budget Unit	Planning Year
Budget Unit							
Rocky River Golf Club	2,820,960	3,189,508	2,194,364	1,456,021	2,365,997	100.0%	2,365,997
Total Expenditures	\$ 2,820,960	\$ 3,189,508	\$ 2,194,364	\$ 1,456,021	\$ 2,365,997	100.0%	\$ 2,365,997

* as amended

**as of June 30, 2022



Golf Course

Fund: 650 Golf Course Fund | Budget Unit: 7501 Rocky River Golf Club

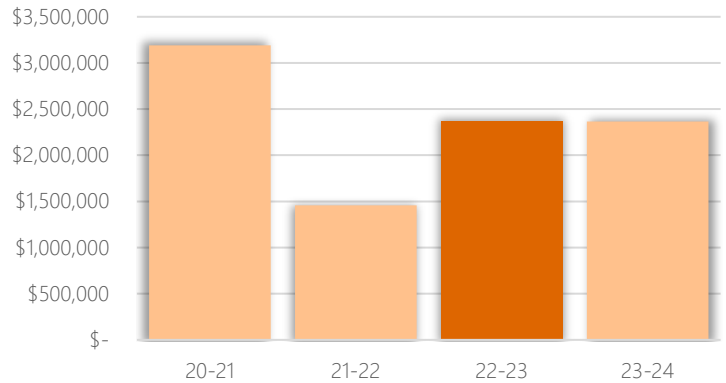
Mission Statement

The Golf Course is committed to excellence in offering a full-service quality golf facility and consistently providing high quality course conditions and customer services.

Major Services Provided

- Full-Service Golf Facility:
 - Bar and grill, banquet facilities, and associated catering services
 - Practice range with putting green and target greens
 - Complete instructional programs by PGA professionals through clinics and individual golf lessons
 - Retail merchandising of golf-related apparel and equipment
 - Maintenance of Clubhouse landscaping and irrigation

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
Contract	Contract	Contract	Contract	Contract

FY 21-22 Major Accomplishments

- Renovated practice area with improved downrange sloping, newly installed artificial turf hitting stations, and expanded concrete area for additional cart parking.
- Repaired existing range netting as well as added additional coverage to improve customer experience.
- Improved the patio and outdoor seating area to attract special events.
- Managed increases in events and service demand from relaxed COVID-19 restrictions and seasonable weather throughout the year.

FY 22-23 Budget Highlights

- Remodel the Clubhouse.
- Increase outings and events utilizing new clubhouse and patio.
- Maintaining position as the best public course in the Charlotte metro region.

FY 23-24 Planning Year Goals

- Increase Concord resident rounds.
- Continue to enhance player experience through course and clubhouse enhancements.
- Revenue optimization to reduce foot traffic and better maintain greenspace asset.

Program & Strategy Enhancements

- Emphasis on player/community development and engagement through clinics, leagues, event marketing, and junior golf.
- Hiring new Food & Beverage (F&B) Manager with extensive experience to increase F&B revenue capture and enhance overall operations.
- Leverage growing customer database and social media presence to keep consumers up-to-date on Rocky River GC content and services.
- Continue to host local high school teams and promote the game to new players.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Full-Service Golf Facility	Consistently provide a quality golf facility at an affordable rate with superlative customer service to both residents and non-residents of the City of Concord to provide the best possible golf experience and maximize both recreational use and revenue.	# of rounds played (18-hole equivalent)	46,164	35,457	44,712	37,755	34,000
		# of pass-holder rounds played (18-hole equivalent)	3,276	4,097	3,387	3,535	5,000
		Average golf & food/beverage revenue per 18-hole round	\$61.47	\$55.25	\$65.62	\$63.00	N/A
		Average operating cost per 18-hole round	\$42.20	\$50.00	\$46.15	\$53.41	N/A

Budget by Category

Budget Unit #: 7500 & 7501	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Operations	1,781,307	2,144,078	2,161,619	1,451,276	2,036,253	2,018,067
Capital Outlay	-	-	30,000	2,000	-	-
Debt Service	941,643	940,163	-	-	-	-
Cost Allocations	-	-	-	-	51,053	50,940
Transfers	8,755	-	2,745	2,745	278,691	296,990
Depreciation & Amortization	89,256	105,267	-	-	-	-
Total Expenditures	\$ 2,820,960	\$ 3,189,508	\$ 2,194,364	\$ 1,456,021	\$ 2,365,997	\$ 2,365,997

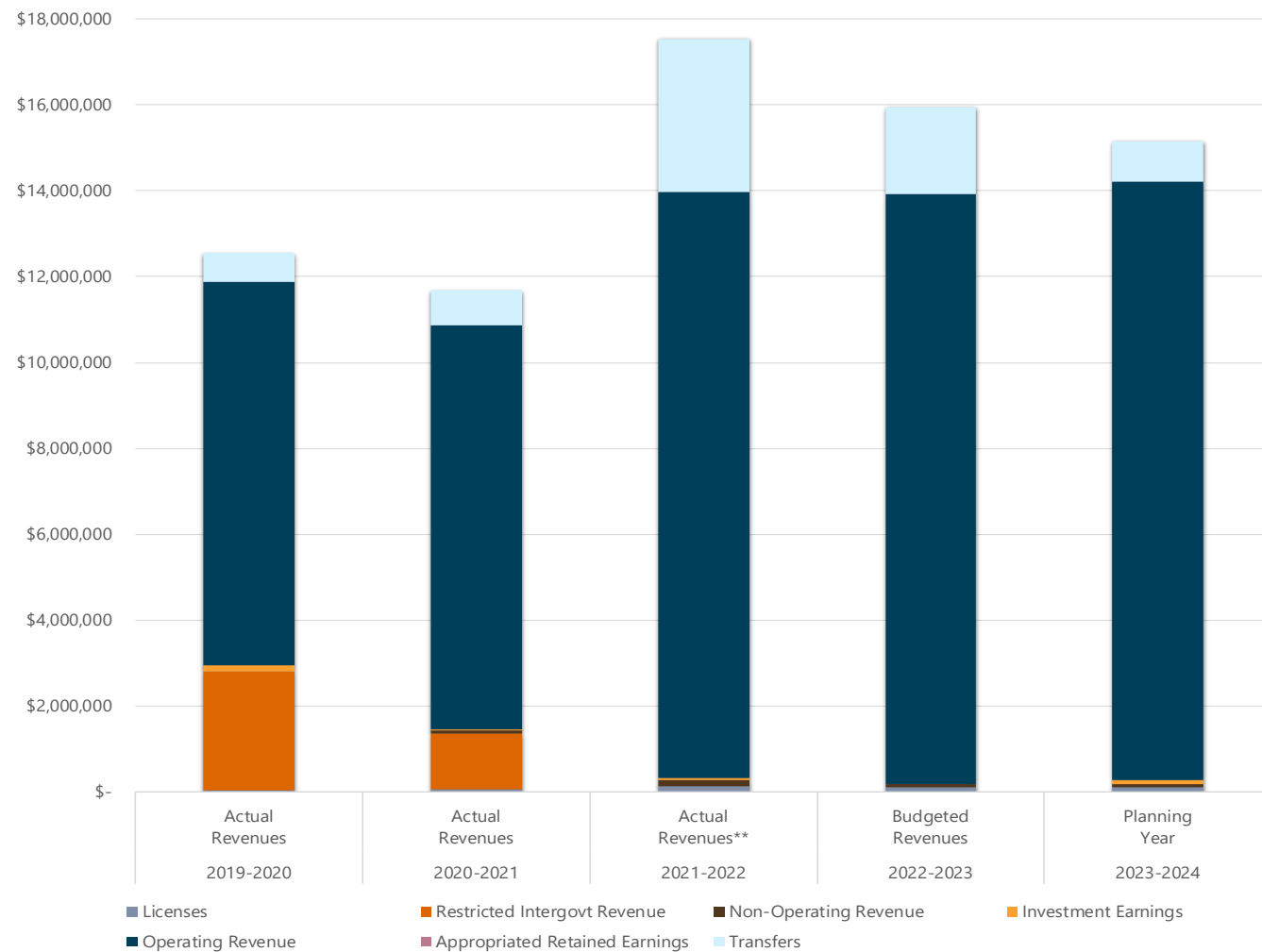
* as amended

**as of June 30, 2022

Aviation Revenues & Expenditures

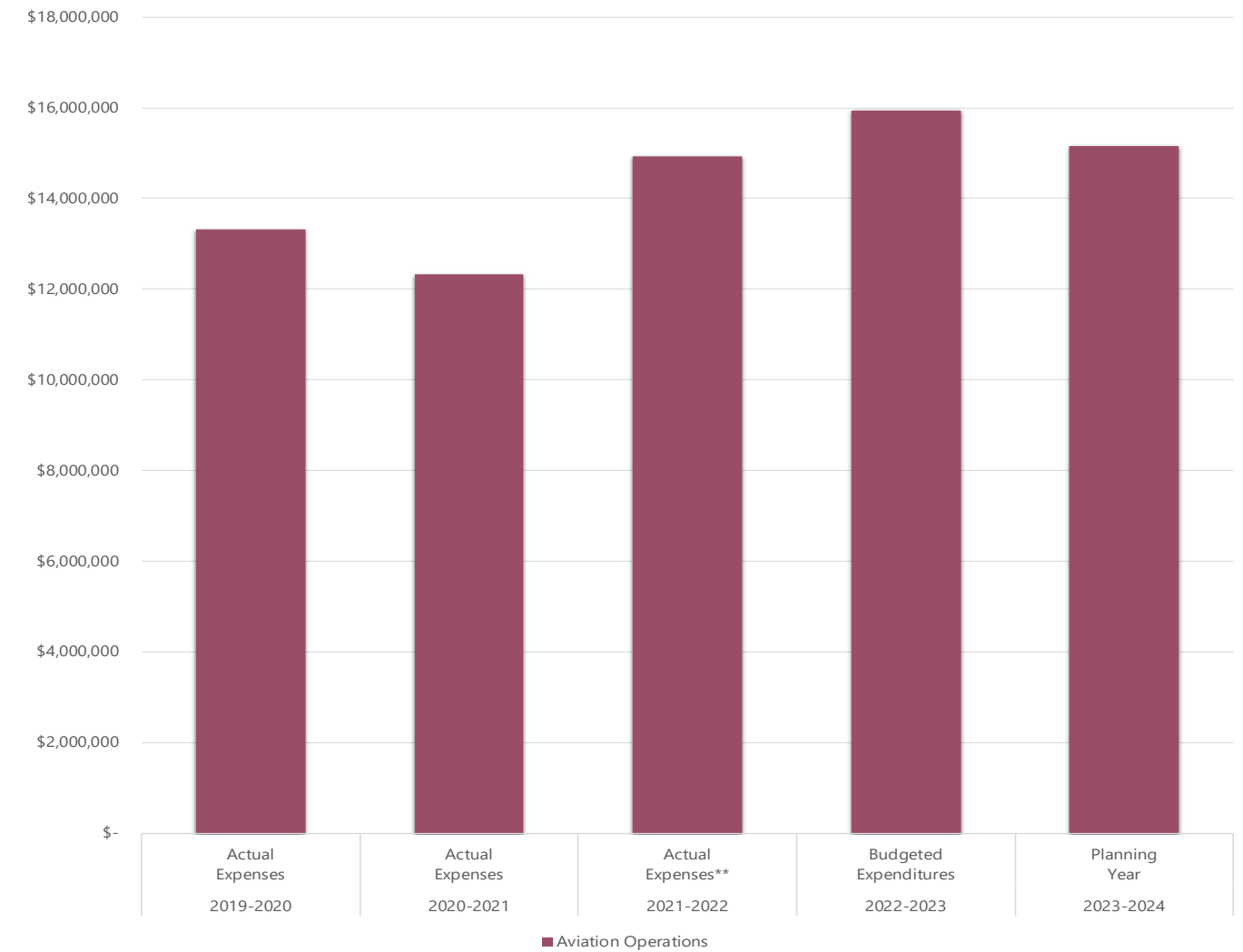
	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
Fund 680	Revenues	Revenues	Council	Actual	Budgeted	Percentage by	Planning
			Approved*	Revenues**	Revenues	Source	Year
Licenses	46,404	68,851	117,060	146,167	115,000	0.7%	115,000
Restricted Intergovt Revenue	2,754,062	1,304,067	-	-	-	0.0%	-
Non-Operating Revenue	(252,136)	59,247	123,969	123,218	61,000	0.4%	61,000
Investment Earnings	156,838	33,880	-	47,385	-	0.0%	100,000
Operating Revenue	8,920,168	9,408,345	12,833,678	13,663,500	13,740,130	86.2%	13,947,856
Appropriated Retained Earnings	-	-	0	-	-	0.0%	-
Transfers	678,089	816,046	3,280,008	3,551,156	2,019,932	12.7%	920,242
Total Revenues	\$ 12,303,424	\$ 11,690,437	\$ 16,354,715	\$ 17,531,425	\$ 15,936,062	100.0%	\$ 15,144,098

* as amended
**as of June 30, 2022



	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
	Actual	Actual	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
Budget Unit	Expenses	Expenses	Council	Actual	Budgeted	Percentage by	Planning
			Approved*	Expenses**	Expenditures	Budget Unit	Year
Aviation Operations	13,307,660	12,334,296	16,354,715	14,917,692	15,936,062	100.0%	15,144,098
Total Expenditures	\$ 13,307,660	\$ 12,334,296	\$ 16,354,715	\$ 14,917,692	\$ 15,936,062	100.0%	\$ 15,144,098

* as amended
**as of June 30, 2022



Aviation Operations

Fund: 680 Aviation Fund | Budget Unit: 4530 Aviation Operations

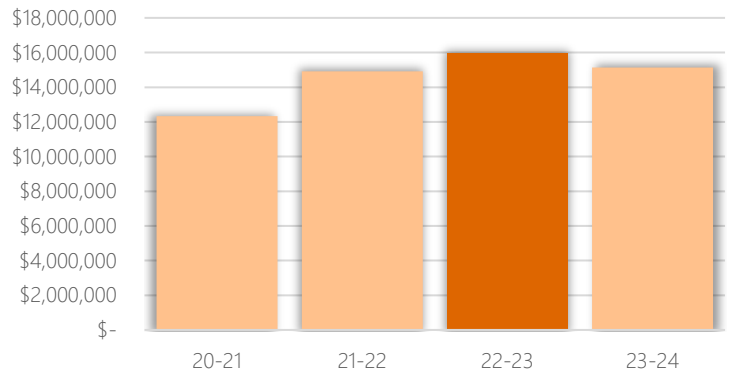
Mission Statement

Provide services in a safe and secure manner that exceed expectations for the corporate, business, and general aviation communities with the desire to increase and support economic development in the City of Concord and the region.

Major Services Provided

- Airport Management, Operation, Development, Community Outreach, and Marketing
- Airport Facility Maintenance, Safety, and Security
- Aviation Fixed Base Operation (Aircraft Fueling & Line Services, Hangar Rental, etc.)
- Continued working with Federal Aviation Administration to identify projects eligible under the Non-Primary Entitlement grant program

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
45.5	45.5	47.5	51.5	58.5

FY 21-22 Major Accomplishments

- Continued to replace outdated vehicles as well as make repairs and improvements to aging buildings.
- Replaced aging ground support equipment.
- Began Stage 3 of IS-BAH Program.

FY 22-23 Budget Highlights

- Upgrade airfield infrastructure and complete utility upgrades on all buildings (Natural Gas and Fiber).
- Complete environmental assessment for Terminal Expansion and South Commercial Apron.
- Hire an Aviation Project Manager, an Ops/Communications Coordinator, an Aviation Service Worker, and a Custodian to better meet the growing needs within the airport.
- Complete General Aviation parking lot improvements.
- Complete Airport Wayfinding Signage.

FY 23-24 Planning Year Goals

- Complete utility upgrade on all buildings (Natural Gas and Fiber).
- Purchase additional maintenance equipment to increase in-house production.
- Complete hangar repairs to T-hangars and work on the North Apron Expansion.
- Request additional personnel to keep up with growth within the airport.
- Replace aging golf carts for customer transportation.

Program & Strategy Enhancements

- IS-BAH Stage 3 Certification.
- Air Elite Training.
- Implementation of Master Plan.
- Update Rules and Regulations.
- Update Minimum Standards.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Airport Management & Development	Operate and develop the City's Airport in the most fiscally responsible way to ensure aeronautical and facility needs are met to support growth and the related economic development of the City, County, and region.	# of based aircraft	185	200	188	190	200
		% of office space leased	98%	100%	100%	100%	100%
Airport Facility Maintenance, Safety, & Security	Protect life and property at the airport by proactive in maintaining the safest possible facilities, equipment, and staff that complies or exceeds federal, state, and local safety and security regulations	# of 139 Inspections Discrepancies	N/A*	4	N/A*	0	0
Fixed Base Operations and Customer Service	Provide outstanding aviation services, amenities, and customer service to visiting aviation users and based customers, realizing that the Concord Regional Airport is the first and last impression many people get of our City and community.	% of airfield inspections completed	100%	100%	100%	100%	100%

*Inspections did not occur due to COVID-19. Expected to be completed by August 2022.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4530						
Personnel Services	2,870,860	3,141,175	3,272,753	3,165,960	3,631,954	4,124,391
Operations	5,526,353	5,307,228	9,430,437	8,983,844	8,876,555	8,389,423
Capital Outlay	-	(100,400)	696,328	283,379	489,000	597,500
Debt Service	446,691	447,587	2,172,209	1,994,056	1,158,273	1,129,533
Cost Allocations	520,995	503,390	522,338	479,803	747,045	771,855
Transfers	608,214	-	10,650	10,650	833,235	131,396
Depreciation & Amortization	3,040,022	2,859,022	-	-	-	-
Other Financing Uses	30,600	100,400	-	-	-	-
Non-Operating Expenses	263,925	75,893	250,000	-	200,000	-
Total Expenditures	\$ 13,307,660	\$ 12,334,296	\$ 16,354,715	\$ 14,917,692	\$ 15,936,062	\$ 15,144,098

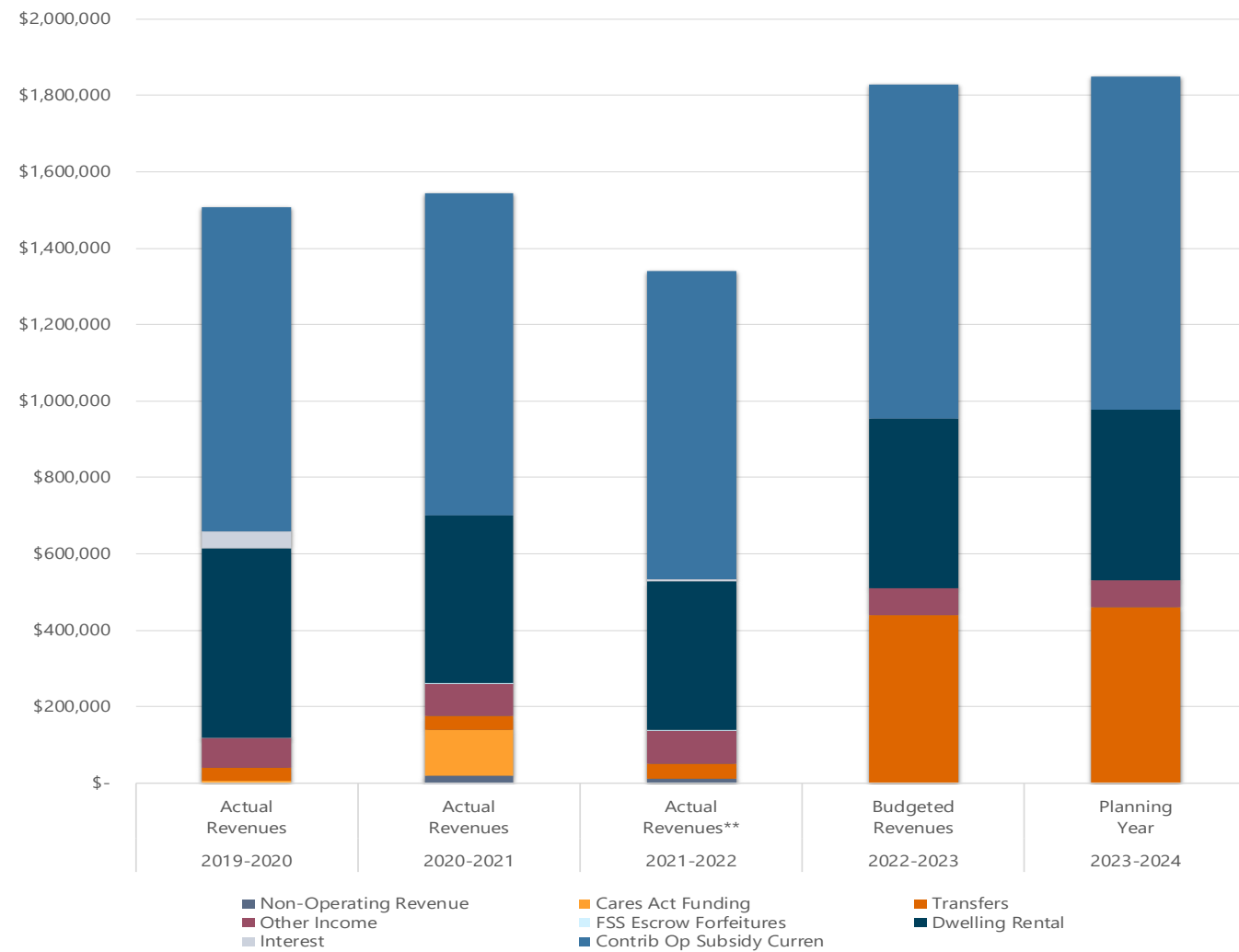
* as amended

**as of June 30, 2022

Public Housing Revenues & Expenditures

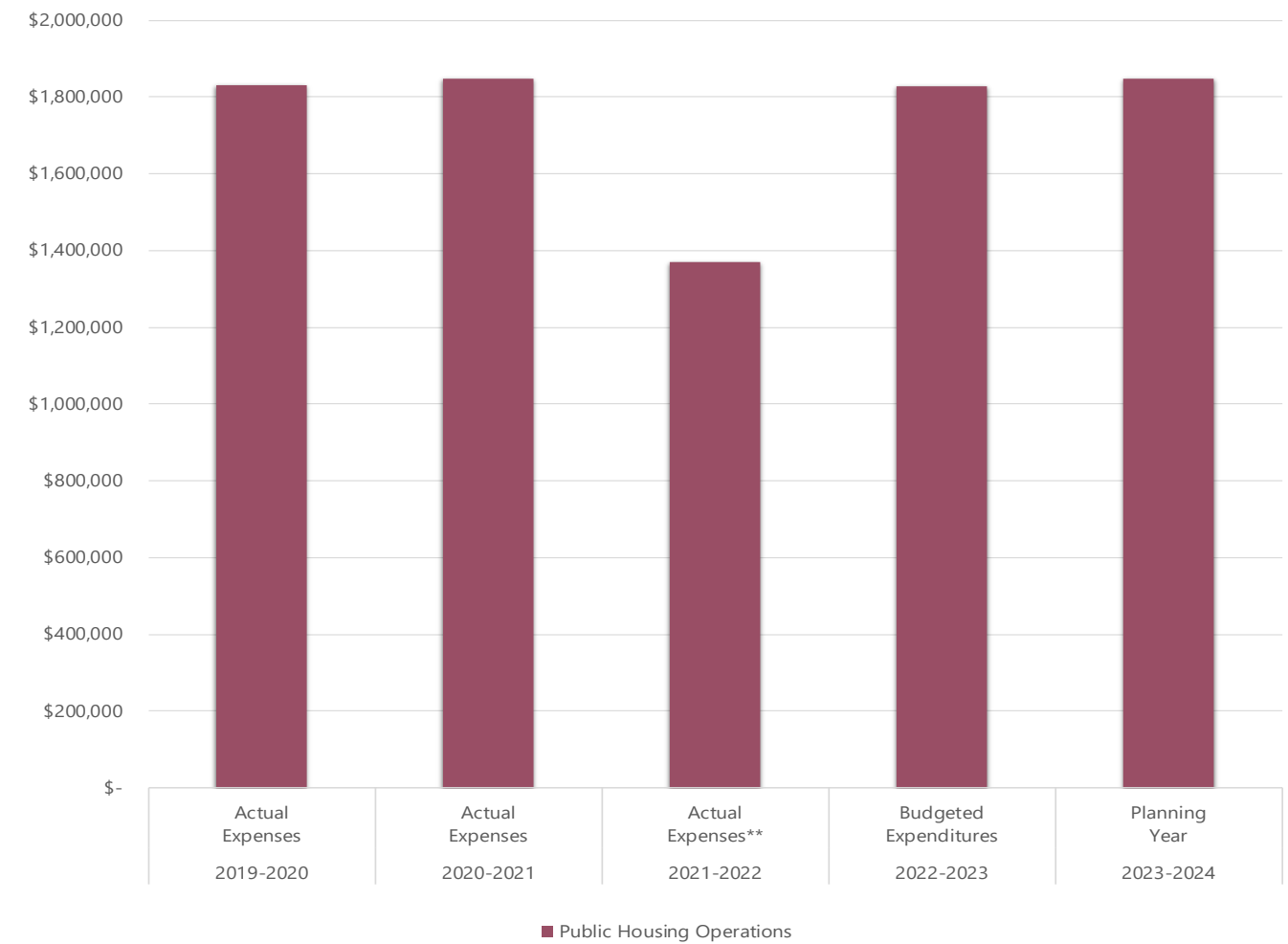
Fund 690	2019-2020 Actual Revenues	2020-2021 Actual Revenues	2021-2022 Council Approved*	2021-2022 Actual Revenues**	2022-2023 Budgeted Revenues	2022-2023 Percentage by Source	2023-2024 Planning Year
Non-Operating Revenue	-	19,801	-	12,388	-	0.0%	-
Cares Act Funding	6,793	120,928	-	-	-	0.0%	-
Transfers	34,397	34,741	66,837	39,784	440,009	24.1%	461,524
Other Income	78,052	83,655	70,000	84,947	70,000	3.8%	70,000
FSS Escrow Forfeitures	414	2,129	-	1,296	-	0.0%	-
Dwelling Rental	494,189	439,710	445,000	388,792	445,000	24.4%	445,000
Interest	43,996	(1,737)	-	7,548	-	0.0%	-
Contrib Op Subsidy Curren	847,961	843,128	887,059	804,830	871,920	47.7%	871,920
Total Revenues	\$ 1,505,803	\$ 1,542,355	\$ 1,468,896	\$ 1,339,584	\$ 1,826,929	100.0%	\$ 1,848,444

* as amended
**as of June 30, 2022



Budget Unit	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2022-2023 Percentage by Budget Unit	2023-2024 Planning Year
Public Housing Operations	1,829,443	1,847,738	1,468,896	1,369,510	1,826,929	100.0%	1,848,444
Total Expenditures	\$ 1,829,443	\$ 1,847,738	\$ 1,468,896	\$ 1,369,510	\$ 1,826,929	100.0%	\$ 1,848,444

* as amended
**as of June 30, 2022



Public Housing

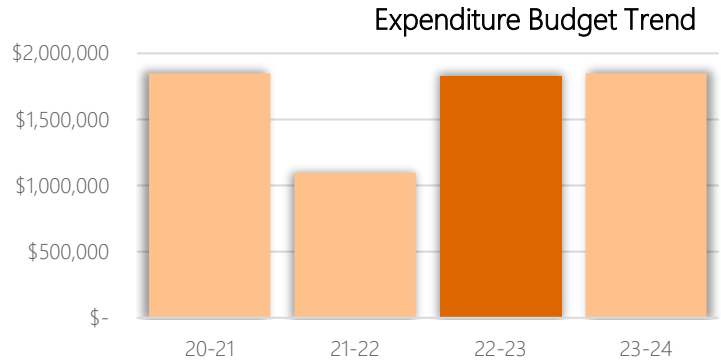
Fund: 690 Public Housing | Budget Unit: 1000 Public Housing

Mission Statement

The City of Concord's Housing Department serves low-income families for whom conventional housing is unaffordable. Our mission is to provide these families with decent, safe, and sanitary housing while supporting their efforts to achieve economic independence and self-sufficiency.

Major Services Provided

- Decent, Safe, and Sanitary Housing for our Residents
- Administer the Family Self-Sufficiency program



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
9.6	9.1	9.6	9.6	9.6

FY 21-22 Major Accomplishments

- Completed roofing and shutter projects for LarkHaven Community.
- Maintained housing stock above quality requirements.
- Continued to promote self-sufficiency through credit repair and educational programming.
- Explored new grant funding opportunities.
- Installed security cameras in Mary Chapman and Logan communities.
- Replaced roofs in Wilkinson Community.
- Partnered with Planning to manage market rental apartments.
- Worked with Planning to develop the Uniform Relocation Plan to be used under Federal Programs.
- Completed Maintenance Building.
- 5 Family Self-Sufficiency program graduates.
- 3 residents transitioned to homeownership.
- Over 300 attendees for National Night Out.
- Maintain 99% Annual Recertification.
- Received the Human Services Award for Taking Pride Day from Carolinas Council of Housing Redevelopment & Code Officials (CCHRCO).

FY 22-23 Budget Highlights

- Continue to explore new grant funding opportunities, i.e. Safety and Security Grant, FSS Grant, ROSS Grant.
- Explore installing central air at Logan Community Homes.
- Make significant capital improvements to LarkHaven to make units marketable as conventional units.

FY 23-24 Planning Year Goals

- Revitalization of the Wilkerson Community to expand affordable housing.

Program & Strategy Enhancements

- Provide decent, safe, and sanitary housing in good repair and in compliance with program uniform physical condition standards for very low and low-income families.
- Promote fair housing and the opportunity for very low-income and low-income families of all races, ethnicities, national origins, religions, ethnic backgrounds, and with all types of disabilities, to participate in the public housing program and its services.
- Attain and maintain a high level of standards and professionalism in day-to-day management of all program components.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Decent, Safe, & Sanitary Housing	Provide high quality housing to residents/clients to obtain a safe & enjoyable living environment.	% of leased up units	98%	100%	97%	100%	100%
		# of days to turnover unit for move-in	72	15	142*	15	15
Family Self-Sufficiency	Provide Family Self-Sufficiency support resources to our housing residents to promote the ultimate goal of homeownership.	# of participants in the FSS Program	37	30	33	30	30
Accounting	Provide accurate financial information, in a timely manner, to Housing & Urban Development to comply with local/state/federal laws, governmental accounting, & regulatory requirements.	% of Tenant Accounts Collected	75%	98%	80%	98%	98%
Task Tracking	Continue Task Tracking/Management by objectives, which incorporates appropriate elements of PHAS, SEMPA, MASS, & similar measures.	% of participants recertified under program	80%	100%	99%	100%	100%
Public Image	Continue to improve our public image through enhanced communication, coordination & accountability with outside agencies, among the staff & with our residents	# of participants using Tech Center monthly	15**	130	59	130	130

*Abnormal turnover in units has led to longer vacancy periods. Does not include HUD approved vacancies.

**Due to COVID-19 pandemic, City facilities were closed to the public from March 19th– October 12th, 2020.

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 1000						
Personnel Services	154,886	252,251	246,022	233,745	223,582	209,913
Operations	31,256	34,812	54,239	33,308	55,002	54,931
Operating Expense - Control	1,032,004	939,944	1,131,440	1,098,399	1,101,029	1,080,984
Capital Outlay	-	(38,058)	-	-	-	-
Cost Allocations	-	-	-	-	439,971	463,507
Transfers	-	-	29,499	-	-	35,756
Depreciation & Amortization	527,071	539,104	-	-	-	-
Other Financing Uses	6,477	120,928	-	-	-	-
Non-Operating Expenses	77,750	(1,243)	7,696	4,059	7,345	3,353
Total Expenditures	\$ 1,829,443	\$ 1,847,738	\$ 1,468,896	\$ 1,369,510	\$ 1,826,929	\$ 1,848,444

* as amended

**as of June 30, 2022

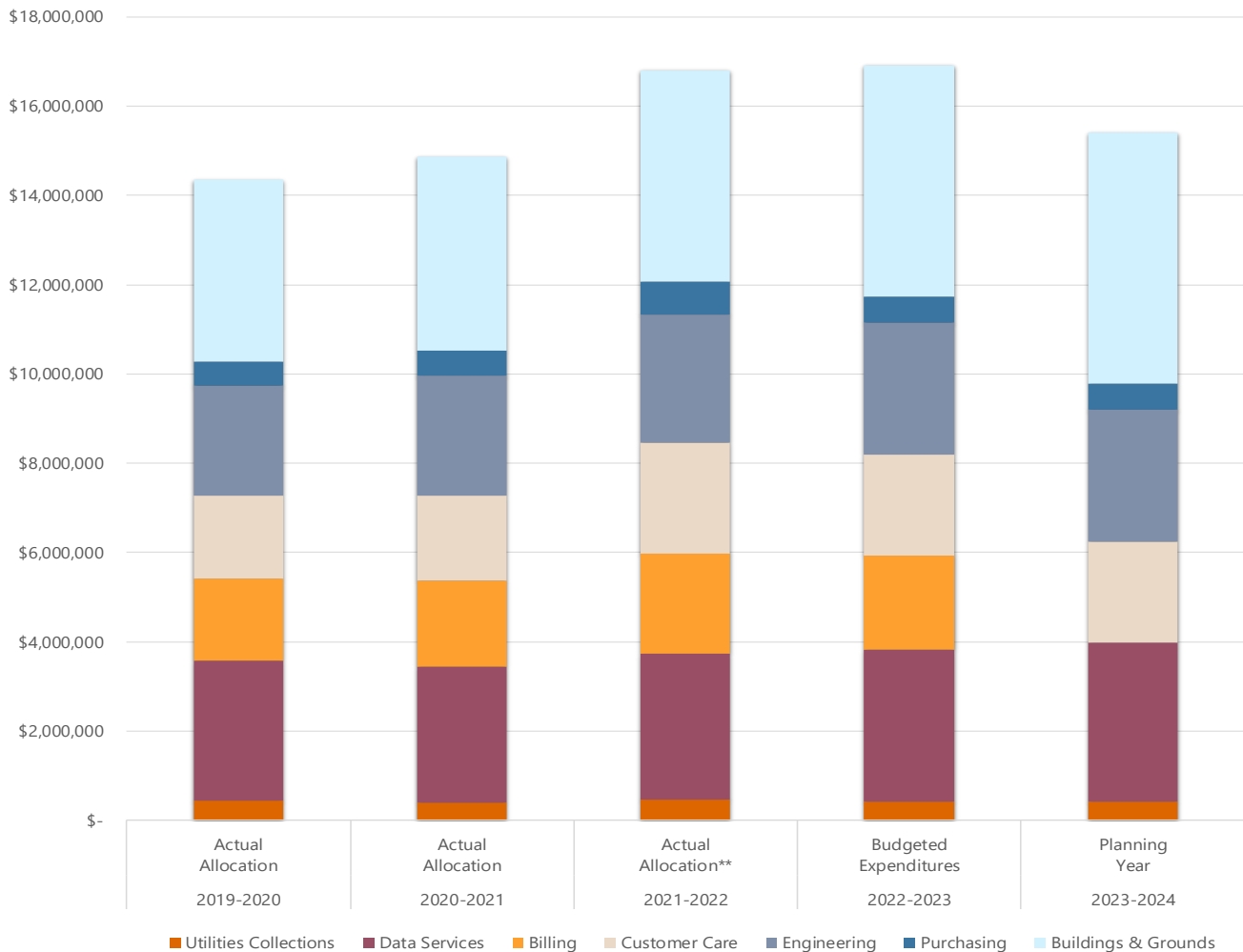
Internal Services Fund Allocated Costs

	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024
Fund 800	Actual	Actual	Council	Actual	Budgeted	Percentage by	Planning
Budget Units	Allocation	Allocation	Approved*	Allocation**	Expenditures	Budget Unit	Year
Utilities Collections	451,606	406,673	510,770	475,295	424,990	2.5%	429,770
Data Services	3,132,306	3,039,034	3,725,359	3,270,703	3,405,680	20.1%	3,560,481
Billing	1,843,562	1,934,667	2,442,146	2,230,323	2,112,232	12.5%	-
Customer Care	1,847,394	1,886,793	2,680,457	2,483,120	2,257,676	13.4%	2,246,520
Engineering	2,471,027	2,706,590	3,111,542	2,865,948	2,950,923	17.5%	2,966,814
Purchasing	523,119	547,909	794,548	742,454	574,189	3.4%	588,413
Buildings & Grounds	4,088,347	4,346,321	5,221,216	4,734,838	5,179,879	30.6%	5,613,078
Total Allocated Costs to other City Departments	\$ 14,357,359	\$ 14,867,988	\$ 18,486,038	\$ 16,802,681	\$ 16,905,569	100.0%	\$ 15,405,076

* as amended

**as of June 30, 2022

Note: All Internal Service Department costs are allocated, or charged out, to other departments.



Utilities Collections

Fund: 800 Internal Services Fund | Budget Unit: 4200 Utilities Collections

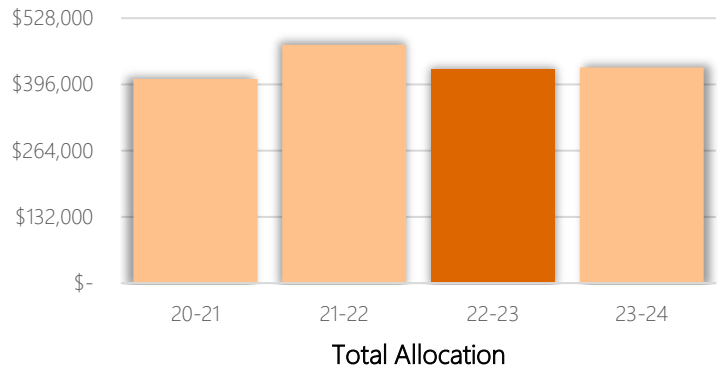
Mission Statement

Provide timely and accurate posting of utility payments for the citizens of Concord with the desire to uphold the highest level of customer service.

Major Services Provided

- Timely and accurate Utility Payment Processing

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
5	3.75	3.75	3.75	3.75

Major Accomplishments and Performance Goals

- Began Remote Bank Deposit process to reduce costs and installed an outside facing payment kiosk.
- Continue to research and modify online payment options for better access, more efficiency, and ease of use.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Utility Payment Processing	Provide accurate posting of utility payments to maintain customer satisfaction and reduce corrections.	# of monthly adjustments for incorrect postings by City staff, bank, or customers.	4.3	5	4.6	5	5

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4200						
Personnel Services	295,518	354,975	357,111	338,171	260,999	263,162
Operations	106,186	99,921	126,036	92,734	136,368	138,935
Debt Service	27,605	27,682	27,623	27,623	27,623	27,673
Cost Allocations	(451,606)	(406,673)	(510,770)	(475,295)	(424,990)	(429,770)
Non-Operating Expenses	22,296	(75,905)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ (16,767)	\$ -	\$ -

* as amended

**as of June 30, 2022

Data Services

Fund: 800 Internal Services Fund | Budget Unit: 4210 Data Services

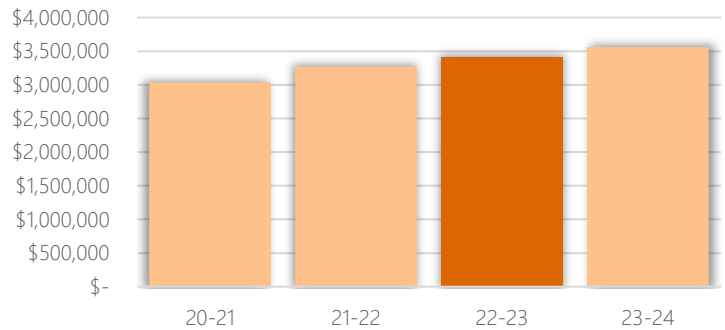
Mission Statement

Provide technology solutions and support to all City departments and employees in a timely and cost-effective manner with the desire to provide access to appropriate information and data required for conducting public business and communicating with citizens.

Major Services Provided

- Network infrastructure design, installation, and maintenance
- Computer hardware and software procurement, installation, and maintenance
- Technology project management and consulting

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
1	1	Contract	Contract	Contract

Total Allocation

FY 21-22 Major Accomplishments

- Implemented multifactor authentication.
- Replaced Northstar servers and continued network switch replacements.
- Began Jantek Clock replacements (Year 1 of 2).
- Completed Docuware server upgrade and replaced City Hall's camera and badge servers.
- Installed the Cisco Umbrella application and a GIS Data Store server.
- Expanded Virtual Server Farm usage.
- Continued work on the AMI Project.
- Provided Fiber Infrastructure Support.
- Strengthened Cyber Security training.
- Transferred GIS Coordinator from Data Services to reporting to the Fire Department (.8 FTE Fire, .1 FTE Cemeteries & .1 FTE Solid Waste & Recycling due to the services this position provides).

FY 22-23 Budget Highlights

- Complete Jantek Clock replacements (Year 2 of 2).
- Continue with AMI support, server upgrades, and network equipment upgrades.
- Expand Virtual Server Farm usage.
- Install Web Applications server, a Mobile Device Management system, and a Network Performance Monitoring system.
- Implement eCare and mCare version upgrades.

FY 23-24 Planning Year Goals

- Expand Cloud storage.
- Implement Project Planning software.
- Continue with AMI support, server upgrades, and network equipment upgrades.

Program & Strategy Enhancements

- Continue to improve communication efforts between Data Services and other departments.
- Continue with Cyber Security enhancements and training.
- Preventive maintenance programs to provide for high network availability.
- Allocate staff resources to meet increasing demand for service requests.

- Customer satisfaction survey to provide direct customer feedback.
- Continue training of staff in Northstar Utility Billing, GIS, and Cityworks programs.
- Provide technology project management and consulting.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Network Infrastructure Support	Provide maximum system uptime for internal and external users during normal operating hours to ensure access to City information and data.	% of Server and Network Availability	99%	99%	99%	99%	99%
Computer Hardware and Software	Provide the highest level of computer services to City computer users to minimize downtime and disruptions and maximize employee productivity.	% of Customers rating response times to service requests as "Excellent" or "Good"	86%	85%	93%	85%	90%
Customer Service	N/A	% of customers rating overall Technology Services as "Excellent" or "Good"	88%	90%	93%	90%	90%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4210						
Personnel Services	107,775	118,304	-	10,146	-	-
Operations	2,725,122	2,856,905	3,211,016	3,022,166	2,945,237	2,679,805
Capital Outlay	-	(257,674)	383,900	167,003	330,000	450,000
Debt Service	130,358	130,719	130,443	130,443	130,443	430,676
Cost Allocations	(3,132,306)	(3,039,034)	(3,725,359)	(3,270,703)	(3,405,680)	(3,560,481)
Depreciation & Amortization	164,231	192,505	-	-	-	-
Non-Operating Expenses	4,819	(1,723)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 59,054	\$ -	\$ -

* as amended

**as of June 30, 2022

Billing

Fund: 800 Internal Services Fund | Budget Unit: 4215 Billing

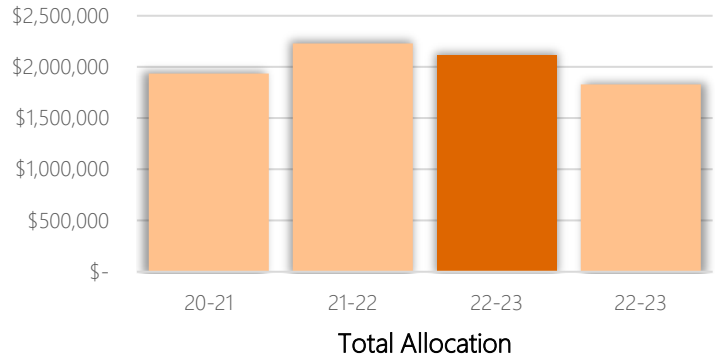
Mission Statement

Provide accurate and on-time monthly meter readings and utility billing statements for all Residential, Commercial, Industrial, Institutional, and Municipal Utility Customers of the City of Concord. The Billing Department exemplifies the highest level of customer service to both our external and internal customers.

Major Services Provided

- Utility Billing Services
- Meter Reading Services for Electric, Water, and Wastewater

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
16.25	16.25	16.25	16.25	16.25

FY 21-22 Major Accomplishments

- Reviewed options for billing frequency, due dates, and smart metering system features such as real time monitoring once the technology is fully deployed.
- Emphasized products such as E-billing, pre-authorized payments, Budget Billing, and additional smart metering monitoring capabilities when available.
- Realigned and reassigned Billing department duties and responsibilities as the Smart Metering system implementation progresses.

FY 22-23 Budget Highlights

- Utilizing Advanced Metering Infrastructure (AMI) functions to streamline billing processes. Reporting accuracy of the Smart Metering system will eliminate several current manual processes.
- Determine department functions and headcount requirements based on full AMI deployment. Consider a dedicated AMI team to maintain and monitor issues as needed.
- Increase E-bill enrollment by at least 5%.

FY 23-24 Planning Year Goals

- Increase billing statement processing frequency to allow due date flexibility and optimize customer options.
- Implementation of quality assurance measures utilizing Smart Metering system to identify and decrease error rates.
- Continued promotion of products and services offered by City of Concord to enhance customer billing experience such as E-billing, pre-authorized payment, Budget Billing and real time monitoring.

Program & Strategy Enhancements

- The combined manual and automated process to exchange water meters to AMI is still in progress. Efforts to drive this to be solely automated are still in the works. We continue to work closely with both Water and Electric departments as we continue with meter installations.
- Users will continue to attend training and meetings pertaining to our utility software to gain current updates, which will help us better serve our utility customers.
- We continue to stay focused on the integrity and quality of the information delivered in the bills as we work through the AMI deployment. We extend operating hours when needed to ensure the billing statements are delivered as quickly as possible. It is anticipated all bill delays will be eliminated once software communications have improved.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Meter Reading	Provide timely and accurate meter readings to all utility customers to ensure accurate billing with minimal re-reads, no reads, or errors.	Average # of meter re-reads per month	577	800	76	800	350
Billing	Provide on-time and accurate billing statements to our utility customers to encourage on-time remittance of payments.	% of utility bills mailed within 24 hours of due date	89%	100%	100%	100%	100%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4215						
Personnel Services	1,104,187	1,508,798	1,636,318	1,610,037	1,245,232	1,247,519
Operations	506,129	466,649	573,989	592,558	685,161	428,949
Capital Outlay	-	-	106,000	55,473	56,000	28,000
Debt Service	125,757	126,105	125,839	125,839	125,839	126,064
Cost Allocations	(1,843,562)	(1,934,667)	(2,442,146)	(2,230,323)	(2,112,232)	(1,830,532)
Depreciation & Amortization	14,391	21,310	-	-	-	-
Non-Operating Expenses	93,099	(188,195)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 153,583	\$ -	\$ -

* as amended

**as of June 30, 2022

Customer Care

Fund: 800 Internal Services Fund | Budget Unit: 4220 Customer Care

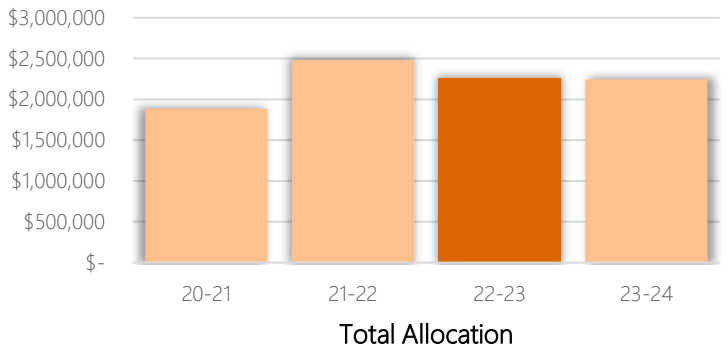
Mission Statement

Provide quality service to City Departments and Utility Customers. By providing timely and accurate information on existing and new accounts, we will continue to establish quality work, good communication, and trusting relationships.

Major Services Provided

- Process Service Requests:
 - Connect/Disconnect Utility Services
 - Install Electric and Water Meters
 - Disconnect Unpaid Accounts/Reconnect after Payment Received
 - Leak Adjustments: Research, Calculate, and Advise Customer
- Research Customer Inquiries:
 - Issue Service Order/Contact Customer when Completed

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
25	25	25	24	24

FY 21-22 Major Accomplishments

- Implemented web-based chat option to provide better customer service.
- Tested and completed implementation of Customer Care Telework capabilities with 3 Customer Care staff employees by replacing desktops with laptops, docking stations, and soft headsets.
- Created an automated process for the electronic transfer of Utility Applications (including rental agreements and letters of credit) to customer accounts within our CIS.
- Reclassified 2 existing Customer Care Specialist positions to new Customer Care Specialist II positions. Customer Care Specialist IIs will be dual phone and web-based chat agents with additional Customer Care duties.

FY 22-23 Budget Highlights

- Reclass existing Customer Care Specialist positions to Customer Care Specialist II positions.
- Move 1 Customer Care Specialist to Solid Waste in anticipation for bringing garbage & recycling in-house.
- Replace 6 desktops to laptops with docking stations and soft headsets for additional staff as needed for emergencies and telework capabilities.

FY 23-24 Planning Year Goals

- Develop an online (paperless) training manual that can be easily accessed and updated electronically as changes in policy and procedure occur so Customer Care staff can stay current with changing information.
- Continue to replace desktops with laptops and docking stations to allow additional Customer Care staff to be prepared for emergencies.

Program & Strategy Enhancements

- Continue to incorporate Customer Service training.
- Monitor and provide coaching/feedback to staff to ensure quality and improved service levels.
- Dedicated staff to be trained as multimedia Customer Care agents.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Timeliness	Provide the timely processing of requests for service, answer customer questions, and set up new service for customers to maintain the high level of service.	Average # of customers seen per day by each Customer Service Representative	10	10	6.25	10	>17
Customer Service	Provide excellent service and information to residential and commercial customers while efficiently assisting a high number of customers daily.	% of total calls abandoned	15%	15%	4%	15%	15%
		% of total calls answered	85%	85%	96%	85%	85%
		Average # of re-queued calls	50	50	42	50	<50
Illegal Meter Usage	N/A	% of Meter Tampering Charges Recovered	68%	68%	53%	68%	25%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4220						
Personnel	1,428,323	1,938,577	2,273,535	2,167,658	1,643,735	1,649,403
Operations	123,822	90,641	207,422	106,115	414,441	397,259
Debt Service	199,370	199,923	199,500	199,500	199,500	199,858
Cost Allocations	(1,847,394)	(1,886,793)	(2,680,457)	(2,483,120)	(2,257,676)	(2,246,520)
Depreciation & Amortization	2,442	-	-	-	-	-
Non-Operating Expenses	93,435	(342,348)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ (9,847)	\$ -	\$ -

* as amended

**as of June 30, 2022

Engineering

Fund: 800 Internal Services Fund | Budget Unit: 4230 Engineering

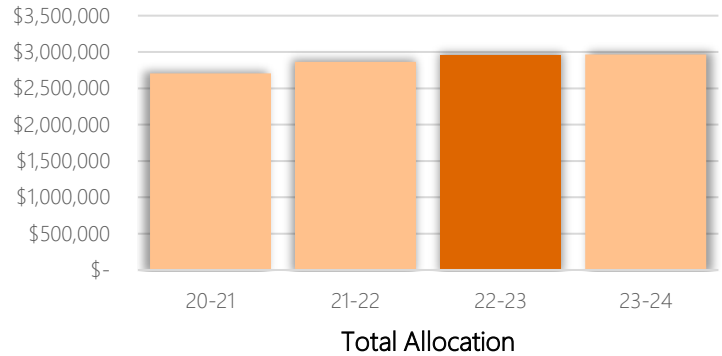
Mission Statement

Provide quality, innovative, and cost-effective engineering consulting services in a timely manner to the various departments of the City for the preservation and continuous enhancement of the safety, health, and quality of life of our citizens, businesses, and guests.

Major Services Provided

- Design
- Construction Inspection
- Surveying

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
26	26	26	26	26

FY 21-22 Major Accomplishments

- Continued to develop software to improve our project management software, Project Tracker.
- Developed new software for the online water/sewer permit add-on to Project Tracker.
- Administered and inspected the construction of proposed Fire Station #12 and Electric Operations Center.
- Completed design, bid, and provided construction administration for the proposed Coddle Creek Greenway.
- Completed design, bid, and provided construction administration and inspection for proposed Duval St. and Dylan Pl. culvert replacements.
- Master planned the proposed Rutherford Cemetery expansion.
- Designed proposed General Services Dr. Water Line Upsizing, Zion Church Rd. Water Line Extension, and Raccoon Hollow Sewer Outfall.
- Completed design, bid, and provided construction administration for the proposed Hwy 73 Charlotte-Concord water interconnection.
- Bid and provided contract administration for the 2021 Sewer Lining Contract and Coddle Creek Sludge Removal Contract.

FY 22-23 Budget Highlights

- Continue adding new capabilities to Project Tracker to improve efficiency within our department.
- Continue providing engineering services to the City of Concord to improve, maintain or construct new infrastructure.

FY 23-24 Planning Year Goals

- Continue adding new capabilities to Project Tracker to improve department efficiency.
- Continue providing engineering services to the City of Concord to improve, maintain or construct new infrastructure.

Program & Strategy Enhancements

- Continue making improvements to the Civil 3D template so the software can be used more efficiently by the Design and Survey division.
- Continue using the time tracking software to monitor effective use of staff time.
- Construction inspectors continue using laptops to file reports and update as-built drawings to improve accuracy and reduce cost.
- Complete software development to track project bonds that can be accessed online by City staff and manage/monitor construction projects progress online.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Design	Provide design services to departments and technical plan review services to developers to ensure that development and infrastructure meet standards, adhere to good engineering practices, and are consistent with the goals of the City.	Average # of days to turnaround review of engineering drawings	3	3	3	3	5.5
		% rating satisfaction with Design Branch as "very or "somewhat" satisfied	100%	95%	93%	100%	95%
Construction Inspection	Provide the best possible construction inspection service to City administration and departments so projects can be executed according to City standards, completed in a timely manner, within budget, and technically correct.	% rating satisfaction with Construction Branch as "very" or "somewhat" satisfied	100%	95%	93%	100%	95%
Surveying	Provide accurate and timely surveying information to all City departments to produce sound designs, comply with local, state, and federal laws, and optimize the use of City resources.	% rating satisfaction with Survey Branch as "very" or "somewhat" satisfied	100%	95%	92%	100%	95%
		% rating overall satisfaction with department as "very" or "somewhat" satisfied	100%	95%	94%	100%	95%

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4230						
Personnel Services	2,150,713	2,781,079	2,836,263	2,727,895	2,680,483	2,695,485
Operations	153,244	222,830	247,279	283,621	249,440	241,329
Capital Outlay	-	-	28,000	-	21,000	30,000
Cost Allocations	(2,471,027)	(2,706,590)	(3,111,542)	(2,865,948)	(2,950,923)	(2,966,814)
Depreciation & Amortization	57,079	60,687	-	-	-	-
Non-Operating Expenses	109,991	(358,006)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 145,568	\$ -	\$ -

* as amended

**as of June 30, 2022

Purchasing

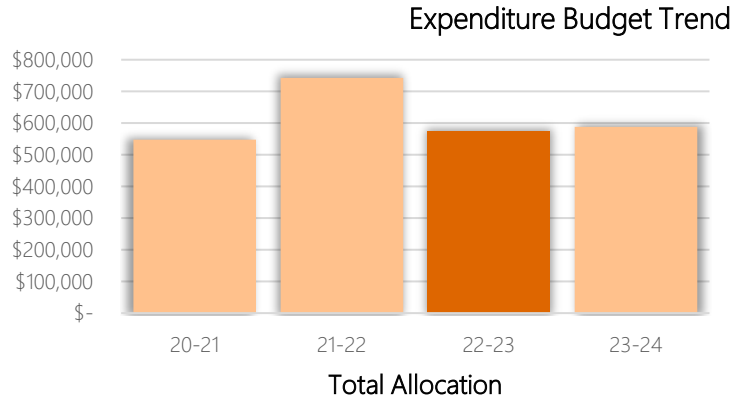
Fund: 800 Internal Services Fund | Budget Unit: 4250 Purchasing

Mission Statement

Provide timely and accurate procurement and sound warehouse management for City departments, ensuring that the goods and services required to deliver public services are available when needed, and that the best possible prices for these goods and services are obtained.

Major Services Provided

- Procurement of goods for Public Services (including guiding departments in following state and local purchasing statutes)
- Warehouse Management of Inventoried Goods



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
7	7	7	7	7

FY 21-22 Major Accomplishments

- Replaced 2003 Model Mitsubishi LP Forklift.
- Updated departmental web page to improve vendor relations.
- Continued to maximize efficiency while minimizing costs.
- Sustained coworker growth and development.
- Sought opportunities that enhance our value to the City.
- Linked the City to the State of NC HUB website to encourage Minority/Women-owned Business Enterprises (MWBE) participation.

FY 22-23 Budget Highlights

- Solidify and strengthen vendor relationships.
- Maintain a robust supply chain.
- Continue to leverage available technologies.

FY 23-24 Planning Year Goals

- Solidify and strengthen vendor relationships.
- Maintain a robust supply chain.
- Continue to leverage available technologies.

Program & Strategy Enhancements

- Continue to identify surplus property and stagnant inventory.
- Continue to streamline purchase order process for maximum efficiency.
- Monitor the uniform and copier service contracts for improving internal customer service.
- Assist City Departments with Purchasing Policy and N.C. General Statute compliance.
- Establish processes that encourage participation from a broad and diverse vendor pool.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Procurement	Provide timely processing of purchase orders and formal bids for departments to expedite procurement of needed supplies.	Average # of hours required to process a purchase order	8	8	8	8	8
Warehouse Management	Reduce the total wait time to fill an inventory order for the various City departments to expedite receipt of requested inventory.	Order fill time in minutes for inventory items requested by departments.	7	7	7	7	<8
	Accurately account for the physical inventory stored in the warehouse and yard areas to adhere to all accounting standards and requirements.	% variance of actual inventory dollars versus reported accounting system value	0.10%	0.10%	0.10%	0.10%	0.25%
		% of departments rating Purchasing services as "excellent" or "good"	100%	100%	100%	100%	100%

Budget by Category

Budget Unit #: 4250	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Personnel Services	430,710	592,638	660,146	638,540	503,290	507,603
Operations	52,352	42,996	69,402	31,578	70,899	80,810
Capital Outlay	-	-	65,000	-	-	-
Cost Allocations	(523,119)	(547,909)	(794,548)	(742,454)	(574,189)	(588,413)
Depreciation & Amortization	9,440	8,493	-	-	-	-
Non-Operating Expenses	30,617	(96,218)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ (72,335)	\$ -	\$ -

* as amended

**as of June 30, 2022

Buildings & Grounds

Fund: 800 Internal Services Fund | Budget Unit: 4270 Buildings & Grounds

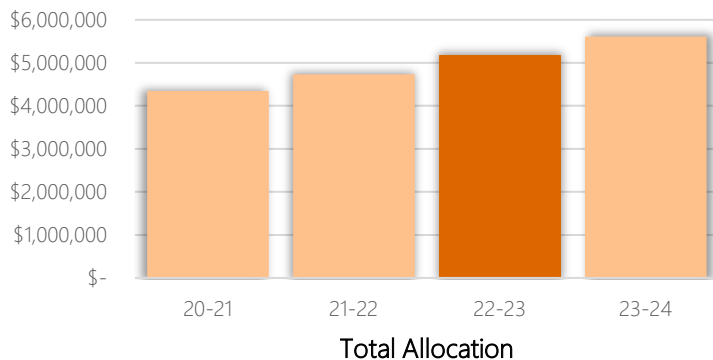
Mission Statement

Maintain City-owned buildings, parks, and greenways to the highest standards with the goal of delivering the best possible facilities for use by the Public and City employees.

Major Services Provided

- Building Maintenance
- Grounds Maintenance
- Urban Forestry

Expenditure Budget Trend



FTE Per Fiscal Year

19-20	20-21	21-22	22-23	23-24 Planning
49.5	52.5	57.5	59.5	59.5

FY 21-22 Major Accomplishments

- Evaluated effectiveness of Grounds Division reclassifications and their impacts on the Grounds Maintenance Manager.
- Monitored the appearance of parks, greenways, and other maintained facilities.
- Worked in partnership with P&R in their efforts to expand athletic programming opportunities for the citizens of Concord by providing care and maintenance of leased county athletic fields.
- Added a new grounds maintenance crew to prepare for increased workload due to athletic programming changes.
- Added a new Building Maintenance Mechanic II – HVAC due to the growth in City facilities.
- Took over maintenance of four I-85 interchanges from NCDOT.

FY 22-23 Budget Highlights

- Review the I-85 Interchange Maintenance service as it relates to the appearance and citizen complaints.
- Evaluate athletic field prep maintenance work as it relates to increased services in City Parks and facilities.
- Reclass 2 custodial positions due to growth of the City and span of control.
- Add a new Administrative Assistant due to increased workload in the department and the loss of the shared Administrative Assistant that is shifting fully to the Electric Department with their move to their new facility.
- Addition of a new Custodian to service the new Electric Operations Center.

FY 23-24 Planning Year Goal

- Evaluate effectiveness of Custodial reclassifications as they relate to increased services in City facilities.
- Evaluate departmental efficiency with the addition of an Administrative Assistant.

Program & Strategy Enhancements

- Encourage staff to participate in career development.
- Identify and present topics specific to the work of each division to increase skill and trade knowledge.
- Continue collaborating with Parks & Recreation concerning ongoing issues, projects, and expansions.
- Continue monthly internal department staff meetings focusing on safety procedures.

Performance Summary

Major Service Area	Performance Goal	Performance Measure	FY 21 Actual	FY 22 Obj.	FY 22 Actual	FY 23 Obj.	Industry Benchmark
Buildings Maintenance	Provide timely responses to and completion of routine and emergency maintenance calls to ensure safe and productive working environments.	% of HVAC requests completed within 24 hours	92%	96%	96%	96%	96%
		% of electrical maintenance requests completed within 2 days	90%	88%	90%	88%	98%
		% of routine building maintenance requests completed within 2 days	98%	96%	98%	96%	99%
	Provide quality custodial services to City employees/customers to provide a clean and safe working environment.	% of health & safety requests responded to and completed within 4 hours	100%	100%	97%	100%	100%
		% of City employees rating satisfaction with custodial services as "very good" or "good" (measured annually at year-end)	98%	96%	98%	96%	99%
Grounds Maintenance	Provide professional turf care and timely mowing service to the various departments and citizens to meet aesthetic and performance expectations of recreational turf areas.	% of landscaped medians & assigned facilities maintained/mowed on-time according to schedule	95%	95%	96%	95%	90%
		% of park/facility mowing schedules completed on-time	98%	96%	98%	96%	95%
	Provide the highest level of public park facility maintenance to meet or exceed expectations of visitors.	% of graffiti/ vandalism responded to within 24 hours	100%	100%	100%	100%	100%
Urban Forestry	Have well-maintained forest space in our communities, City facilities, parks, and greenways that will allow residents to enjoy all the benefits that trees provide and will create attractive venues to improve business traffic and increase property value.	# of trees added to inventory database	120	200	156	200	500
		# of trees planted	71	50	393	50	25
		# of hazard trees removed or abated	48	<25	77	<25	<25
		% of removed trees replaced	122%	150%	510%	150%	100%
		# of trees receiving maintenance	58	100	339	100	100

Budget by Category

	2019-2020 Actual Expenses	2020-2021 Actual Expenses	2021-2022 Council Approved*	2021-2022 Actual Expenses**	2022-2023 Budgeted Expenditures	2023-2024 Planning Year
Budget Unit #: 4270						
Personnel Services	2,768,901	3,935,297	3,753,807	3,344,417	3,925,029	3,983,593
Operations	900,794	941,825	1,141,140	973,975	1,170,550	1,138,485
Capital Outlay	-	-	326,269	203,069	84,300	491,000
Cost Allocations	(4,088,347)	(4,346,321)	(5,221,216)	(4,734,838)	(5,179,879)	(5,613,078)
Depreciation & Amortization	171,973	197,445	-	-	-	-
Non-Operating Expenses	246,680	(728,246)	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ (213,377)	\$ -	\$ -

* as amended

**as of June 30, 2022

City Debt

Background

In North Carolina, the Local Government Commission in the State Treasurer's Office oversees local government bonded debt and assists cities and counties in all areas of fiscal management. This agency conducts bond sales and ensures that local units have sufficient fiscal capacity to repay debt. The City is subject to the Local Government Bond Act of North Carolina, which limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation.

Like most municipalities, the City of Concord uses debt to finance long-term capital projects, and it is our policy that the financing period shall not exceed the useful life of the project. General obligation bonds are collateralized by the full faith, credit, and taxing power of the City. The revenues generated by the debt-financed asset or by the operating system of which that asset is a part are used to secure Revenue Bonds. Installment purchase contracts and Certificates of Participation (COPS) are secured by a security interest in the asset. Principal and interest requirements are provided by appropriation in the year in which they are due.

Long Term Debt Terminology

General Obligation Bonds (GOBS) are payable from the proceeds on an annual property tax, levied within the limitations of the law. The payment of General Obligation Bonds is guaranteed by the full faith and credit of the City. GOBS must be authorized by a citizen vote.

Limited Obligation Bonds (LOBS) are payable from the proceeds on an annual property tax, levied within the limitations of the law. The payment of Limited Obligation Bonds is guaranteed by the asset being borrowed against.

Certificates of Participation (COPS) do not require voter approval and are securities created as part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return on principal) as they are paid.

Installment Financing purchases do not require voter approval and are used to purchase equipment or items in which payments are spread over a period of time, usually 3-7 years. The purchased equipment or item services as collateral and is not guaranteed by the full faith and credit of the City.

Revenue Bonds are bonds payable from specific sources of non-tax revenue such as special assessments, water/sewer fees, or electric fees.

City of Concord's Bond Ratings and Debt Service Payments

The City of Concord holds GO Bond ratings of Aa1 from Moody's Investor Service, AAA from Fitch IBCA, and AAA from Standard & Poors. All debt ratings indicate a strong financial position with moderate debt levels and above average amortization. City currently has no GO Bonds outstanding.

Debt Service payments on Revenue Bonds comprise 48% of all debt service requirements. Funds received from this method of financing were originally borrowed for public utility projects and the construction of the Alfred M. Brown Operations Center. The City of Concord holds Revenue Bond ratings of Aa2 from Moody's Investor Service, AA from Fitch IBCA, and A+ from Standard & Poors. All debt ratings indicate a strong financial position with moderate debt levels and above average amortization.

Debt Service payments on installment notes/purchase contracts, Limited Obligation Bonds and Certificates of Participation comprise 52% of debt service payments for FY23. Funds received from this method of financing were originally borrowed for city hall construction, transportation projects, parks and recreations projects, fire facilities, a downtown parking facility, aviation projects and a municipal golf course.

Computation of Legal Debt Margin as of June 30, 2022*

Total Assessed Value:	\$13,570,723,255
Debt Limit:	8% of total assessed value (mandated by N.C.G.S. 159-88 (c))
Legal Debt Limit:	<u>\$ 1,085,657,860</u>

Gross Debt:

Outstanding G.O. Bonds	\$ 0
Notes Payable/Installment Financing	<u>\$ 32,386,808</u>
	\$ 32,386,808

Less: Amount of debt incurred

For Business-Type Purposes	\$ 10,775,986
----------------------------	---------------

Total Net Debt Applicable to Limit: \$ 21,611,721

Legal Debt Margin:	<u>\$1,064,046,139</u>	
Debt Percentage of Assessed Value:		0.16%

*Estimated unaudited information.

Governmental Debt

2014 A – Limited Obligation Bonds* (\$29,340,000): Building of a new City Hall and refinancing 2005 Certificates of Participation related to refinancing the City golf course, the police headquarters, and communications equipment. The payments are annual with FY 2022's principal payment being \$1,211,500 plus interest. Final payment for this debt is on June 30th, 2034; interest is from 3-5%. *Callable 6/01/2024*

2017 Installment Financing Refunding* (\$3,809,040): Refinancing installment financing contract from 2007. Original financing was for land purchase at the Concord-Padgett Regional Airport, construction of a Fire Station 9 at Ivey Cline Road and Poplar Tent Rd., and construction of a new taxiway, hangar, and fuel farm improvements at the Concord-Padgett Regional Airport. Payments range from \$289,788 to \$714,532 through June 30th, 2028; interest is fixed at 2.040% with FY 2022's principal payment being \$670,912. *Currently Callable*

2021 Installment Financing (\$6,200,000): Financing for the clearing/grading of Fire Station 12's site and construction of the fire station. Payments are secured by the building being built. The payments are semi-annual installments of \$620,000 plus interest through June 30th, 2031; interest is fixed at 1.43%. *Callable 9/01/2021*

**Payments made by both Governmental departments and Business departments.*

Business Debt

2004 Installment Financing (\$4,500,000): Installment Financing for the purchase of an aviation hangar at Concord-Padgett Regional Airport. Payments range from \$94,924 to \$258,348 through November 15th, 2024; interest is fixed at 5.01%. *Currently Callable*

2012 Utilities Systems Revenue Refunding Bond (\$17,635,000): Revenue bond refunding for series 2002A and to pay bond issuing costs. Funds from original bonds were used for Water and Electric capital projects. Payments range from \$760,000 to \$1,390,000 through December 1, 2028; interest rates range from 2-5% with FY 2022's principal payment being \$1,115,000. *Callable 12/01/2022*

2015 Installment Financing (\$5,759,000): Installment Financing for the construction of a parking deck at the Concord-Padgett Regional Airport. Payments range from \$489,461 to \$490,281 through June 30, 2030; interest is fixed at 2.42%. *Currently Callable*

2016 Utilities Systems Revenue Refunding Bond (\$19,085,000): Revenue bond refunding for series 2008 and to pay bond issuing costs. Funds from original bonds were used for Water, Sewer, and Electric capital projects. Payments range from \$745,000 to \$1,090,000 through December 1, 2027; interest rates range from 4-5% with FY 2022's principal payment being \$865,000. *Callable 6/01/2026*

2019 Utilities Systems Revenue Refunding Bond* (\$6,572,000): Revenue bond refunding for Series 2009B and to pay bond issuing costs. Funds from original bonds were used for Water, Sewer, and Electric capital projects. Payments range from \$2,154,000 to \$2,227,000 through June 30th, 2023; interest rate is fixed at 1.67%. *Non Callable*

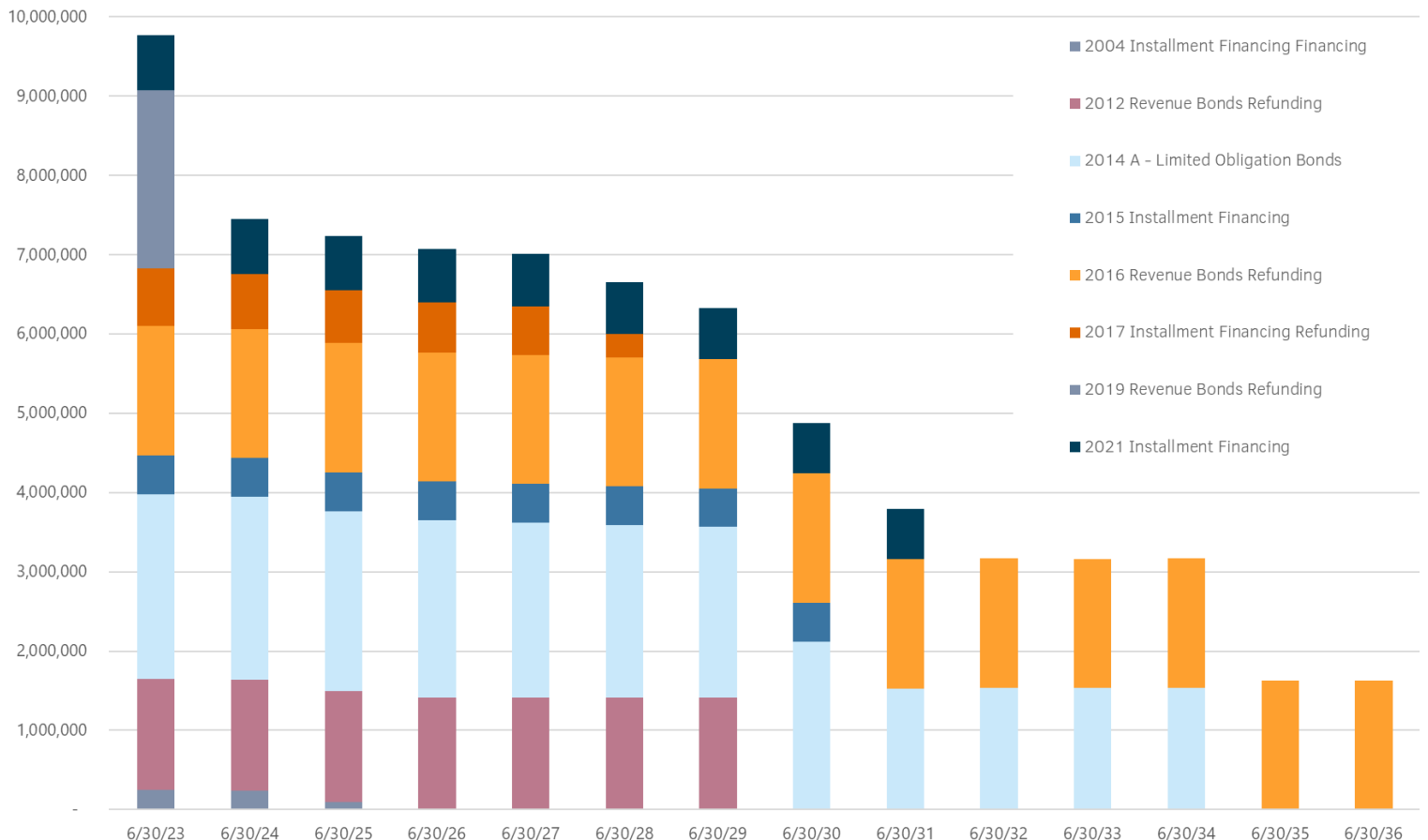
**Payments made by both Governmental departments and Business departments.*

Schedule of Total Debt Requirements by Type

Please note, in the tables that follow, Governmental types are those payable by General Fund and Business types are those payable by Enterprise Funds. The City retired all remaining General Obligation Bond debt in fiscal year 2011, so no General Obligation debt is listed in the charts below.

	Revenue Bonds				Limited Obligation Bonds & Certificates of Participation				Other Lease Purchase & Installment Contracts (Principal & Interest)		Total Debt by Type		Grand Totals
	Governmental		Business		Governmental		Business		Governmental	Business	Governmental	Business	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest					
2023-2025	148,096	1,237	8,298,905	2,906,103	3,824,725	1,621,843	940,275	511,751	2,940,031	3,259,506	8,535,931	15,916,539	24,452,471
2026-2030	0	0	10,765,000	3,025,266	6,934,925	1,540,881	1,860,075	557,587	3,917,612	3,344,394	12,393,418	19,552,322	31,945,740
2031-2035	0	0	6,960,000	1,189,325	3,849,700	354,702	1,770,300	163,111	628,866	0	4,833,268	10,082,736	14,916,004
2036	0	0	1,600,000	32,000	0	0	0	0	0	0	0	1,632,000	1,632,000
Total	148,096	1,237	27,623,905	7,152,693	14,609,350	3,517,426	4,570,650	1,232,449	7,486,509	6,603,900	25,762,617	47,183,597	72,946,214

Combined Issues - Aggregate Annual Payments by Fiscal Year Including Interest



Outstanding Installment Financing by Series including Interest					
Series Name	2004 Installment Financing	2015 Installment Financing	2017 Installment Financing Refunding	2021 Installment Financing	
Supporting Funds	Aviation Fund	Aviation Fund	Aviation Fund (58.3%) General Fund (41.7%)	General Fund	
Fiscal Year End	6/30/2023	247,075	490,281	721,985	699,794
	6/30/2024	235,803	489,480	693,395	690,928
	6/30/2025	94,924	489,461	664,349	682,062
	6/30/2026		490,200	635,738	673,196
	6/30/2027		489,673	606,989	664,330
	6/30/2028		489,904	292,744	655,464
	6/30/2029		489,869		646,598
	6/30/2030		489,568		637,732
	6/30/2031				628,866
	6/30/2032				

Other Outstanding Debt by Series including Interest					
Series Name	2012 Revenue Bonds Refunding	2014 A - Limited Obligation Bonds	2016 Revenue Bonds Refunding	2019 Revenue Bonds Refunding	
Supporting Funds	Water Fund (79%) Electric Fund (21%)	General Fund (77.92%) Internal Service Fund (22.08%)	Electric Fund (36.67%) Water Fund (47.4%) Sewer Fund (14.93%)	Water Fund (23.38%) Sewer Fund (45.19%) General Fund (6.65%) Electric Fund (24.78%)	
Fiscal Year End	6/30/2023	1,402,581	2,329,031	1,635,375	2,245,595
	6/30/2024	1,406,306	2,302,031	1,631,125	
	6/30/2025	1,403,606	2,267,532	1,629,750	
	6/30/2026	1,410,331	2,235,781	1,631,100	
	6/30/2027	1,411,781	2,206,531	1,630,200	
	6/30/2028	1,411,191	2,179,331	1,626,950	
	6/30/2029	1,412,588	2,151,381	1,626,900	
	6/30/2030		2,120,444	1,629,225	
	6/30/2031		1,529,694	1,632,850	
	6/30/2032		1,533,944	1,633,225	
	6/30/2033		1,537,200	1,625,475	
	6/30/2034		1,536,975	1,629,350	
	6/30/2035			1,628,425	
	6/30/2036			1,632,000	

Capital Improvement Plan (CIP) Process

Capital Improvement Plan

The capital improvement plan is simply that – a *plan*. As such, projects are subject to change based on new or shifting service needs, financing opportunities, emergency needs, or other directives established by the Mayor and City Council. City priorities may change, therefore projects included in outward planning years are not guaranteed for funding.

Purpose and Definitions

The purpose of the capital improvement plan (CIP) is to forecast and match major capital needs with projected revenues over a five (5)-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the City.

The City defines a CIP project as an expenditure of major value that recurs irregularly, results in the acquisition of a fixed asset, and has a useful life greater than one (1) year. Projects included in the CIP are those which involve:

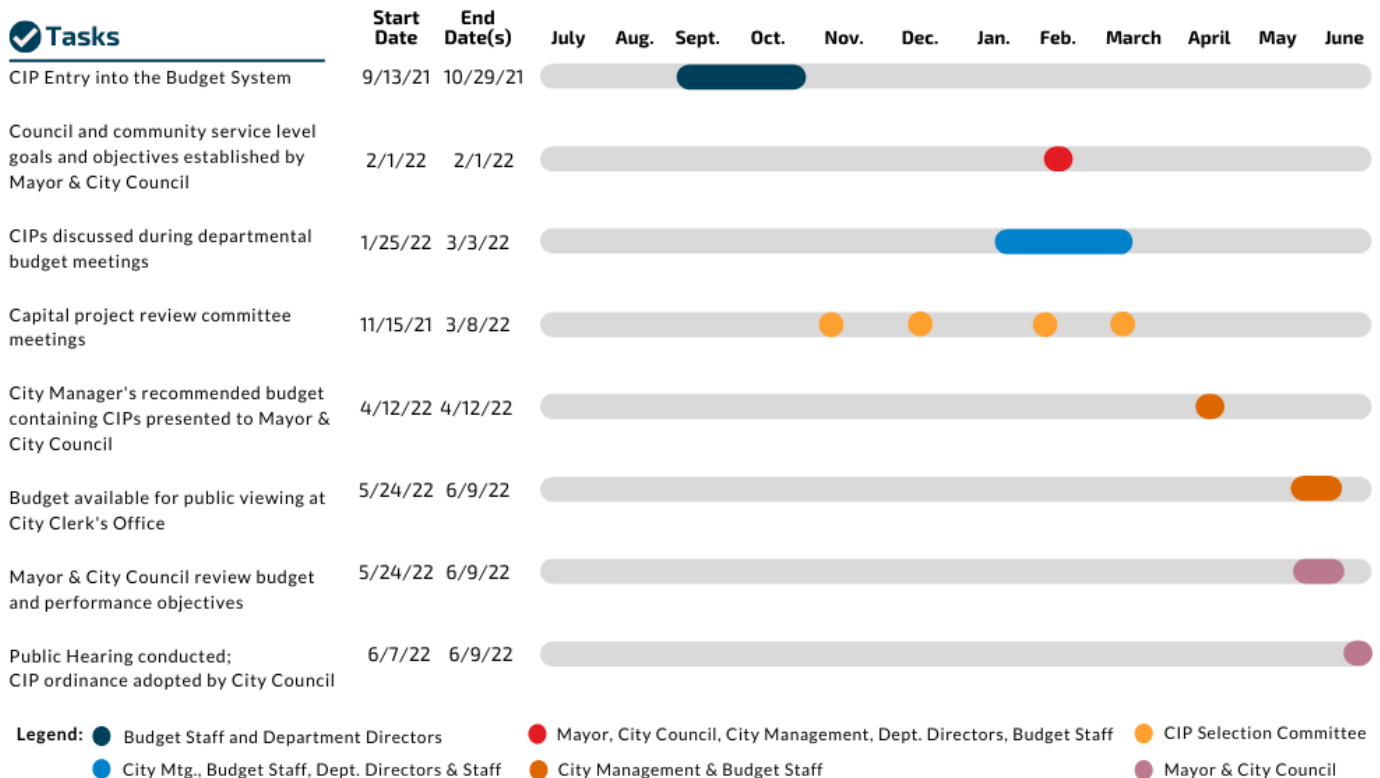
- acquisition, renovation, and/or construction of a single fixed asset greater than \$100,000 – excluding vehicle or equipment purchases,
- any land purchases not associated with another CIP project, or
- capital road maintenance or construction greater than \$100,000 – excluding recurring or routine maintenance projects

Development of the CIP

The CIP is updated annually as part of the budget process. After departments submit their CIP requests to the Budget team, the City’s capital project review committee evaluates the proposed projects based on Strategic Plan alignment, infrastructure needs, financial capacity, and potential impact on operating budgets.

Next, the committee recommends the selection and timing of capital projects in future fiscal years to the City Manager. First-year projects are incorporated into the City Manager’s recommended annual operating budget. Projects for which funding and expenditures cross multiple fiscal years are included in a separate Capital Project ordinance, which is approved by City Council when the budget is adopted in June. The Mayor and City Council are also presented the future, unappropriated, planning years for their consideration, review, and endorsement so that staff can proceed with planning and evaluation of potential capital projects.

FY2023-27 CIP Development Calendar

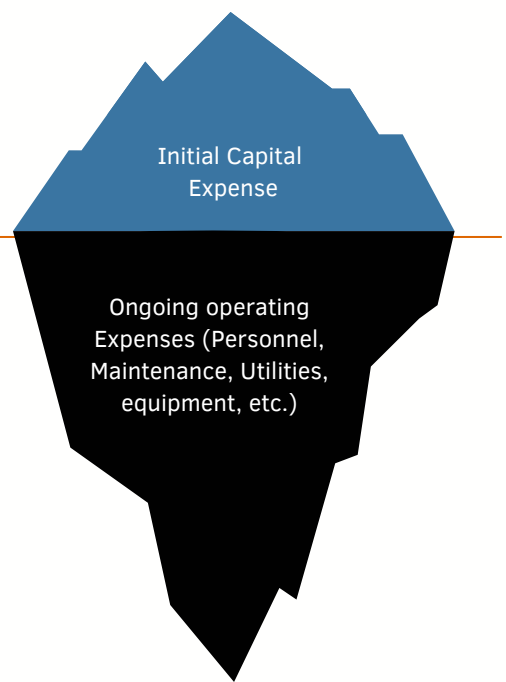


Operating Impacts

Related to Capital Projects

Capital Projects are significant, non-recurring, multi-year projects with an overall cost greater than \$100,000. These projects may come with ongoing operating costs for their maintenance or to keep them running (examples below).

Capital Projects may have additional expenses that are not easily seen - similar to the underside of an iceberg. Within the CIP, staff tries to anticipate and estimate operating impacts of Capital projects so they do not come as a surprise when they are needed.



GENERAL IMPACTS EXPECTED WITH PROJECT TYPES



Transportation Projects:
Little to No Operating Impacts



Infrastructure Projects:
Annual Maintenance
Revenue Possibilities



Building Projects:
Annual Maintenance
New Personnel
Utilities
Equipment

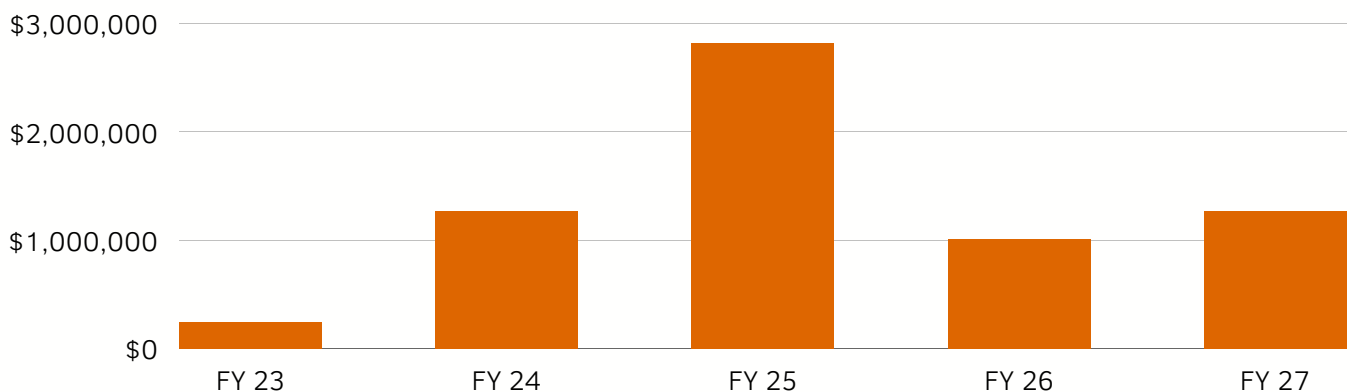


Parks Projects:
Annual Maintenance
New Personnel
Utilities
Equipment



*Bars depict at what level a project has operating impacts

FY 23-27 KNOWN OPERATING IMPACTS



Operating Impacts of First-Year Projects

Capital improvement project revenues are budgeted at the fund level and associated direct expenses are budgeted in capital project budget units. Projects may also have indirect one-time or continuing impacts on operating expenses or revenues. The examples below highlight direct and indirect impacts for a number of projects. However, this is not a comprehensive list. Other projects may have impacts that cannot be anticipated at this time.

Direct Impacts:

Transfers from Operating Budgets

A substantial amount of funding for FY 2023 capital improvement projects comes from transfers from operating budgets. Revenues are generated through sources such as user fees and/or utility rates. The following amounts will be transferred from Operating funds to Capital Project funds:

Water Fund:	\$ 3,034,000	Electric Fund:	\$ 8,745,500
Aviation Fund:	\$ 91,550	Stormwater Fund:	\$ 516,500

Financing Projects

Debt financing proceeds allow for the full cost of a project to be absorbed over multiple years instead of in one year. This debt service is a significant operating impact that can come from capital projects. For FY 2023, a General Obligation Bond referendum for Parks projects will go before the voters and Revenue Bonds will be issued for Water projects.

Indirect Impacts: Additional Operating Impacts for First Year CIPs

General Fund

Park Projects

There are multiple factors to consider when determining operational impacts for adding a new park or updating existing parks facilities. These factors include the addition of City-owned property, buildings/shelters, miles of greenways within the parks, maintenance/upkeep, and potential staffing needs. In general, adding or expanding parks and their amenities will increase operational costs.

Academy Recreation Center/Gibson Village Complex Development: This project is to update existing facilities and expand greenspace in the neighborhood to create a true neighborhood park. Possible additions include adding open space, an event space, paths, or a pump track. With these additions, the anticipated annual operating impact to the Parks budget is \$1,715 in FY 25 and increases to \$2,469 in FY 26.

David Phillips Activity Center Park Development: This project will develop 10 acres of land surrounding the David Phillips Activity Center into a park with amenities such as trails, a playground, and additional restrooms as well as some other possibilities. With anticipated completion of this project in late FY 28, operating impacts would not be realized until FY 29. These would include recurring parks maintenance and utility costs estimated to be \$4,184.

Les Myers Park Improvements: Funding for FY 23 for the Les Myers Park Improvements are for converting the existing playground area to four pickleball courts. This conversion will have very minimal impacts on the operating budget for Parks. Occasional maintenance of the courts/nets or possibly the replacement of some these hardware on the courts is expected.

Wilson Street Park Development: This park consists of creating a park at the trailhead of McEachern Greenway on Wilson Street, which would require annual park maintenance for all the amenities that will be added. Included in the list of amenities are a natural playground and an outdoor classroom/fitness area. Estimated maintenance for this park is \$3,500, beginning in FY 29 after park completion.

WW Flowe Park Phase One Improvements: This project consists of updating the current WW Flowe Park with amenities that allow for more connectivity and new uses. This project does not have operating impacts explicitly listed in its project

sheet, but with new amenities comes new operating costs. Possible additions to this park could be additional parking, trails, and restrooms. All these additions would require some level of annual upkeep to maintain them.

Greenway Projects

The addition of greenway miles always has some level of operating impact due to the recurring maintenance of trails and paths. The material used to construct such a greenway determines the level of maintenance required and the schedule at which the maintenance is needed. Another factor to consider is the length of trail being added, with longer trails requiring additional maintenance.

Clarke Creek Greenway Development, Cox Mill Loop: In the case of this project, approximately 7 miles of greenway will be added by the end of the fourth phase. This will lead to an anticipated \$1,751 of maintenance annually beginning in FY 27 with phases only partially completed. Maintenance costs are anticipated to increase once all phases are complete and time begins to wear on the trails.

Hector H. Henry II Greenway, Cannon Crossing/Trail Head Parking Phase & 73 Phase: This project is to create a trailhead and parking lot along with 1.65 miles of greenway – including 2 pedestrian bridges – to connect to the Clark Creek Greenway. This project will be phased in with the first phase to be complete being the trailhead and parking lot. Once this portion of the project is completed, annual maintenance costs are \$3,251 beginning in FY 30.

Fire:

Fire Station 6/David District PD Substation: This project will be a joint effort from the Fire and Police departments to serve both of their needs in the Northwest area of the City. The first-year cost of this project is the operating expense related purchasing Engine 6 that will be housed at this new fire station. Due to recent supply chain issues, lead times for fire apparatus have drastically increased, requiring the City to purchase vehicles 18 months in advance. This Engine will also need a \$4,200 radio apparatus that will be purchased in FY 23. Other anticipated costs associated with this project are personnel to fill out the new Engine company (FY 24 - \$510,320 for 18 FTE), utilities, supplies, and maintenance.

Police:

Fire Station 6/David District PD Substation: As a partner in this project, Police is expected to incur costs associated with the building itself. Operating impacts for the Police Department will resemble that of Fire: these costs include utilities, supplies, and maintenance.

Solid Waste:

Solid Waste – Equipment Shed: The purpose of this project is to build an open-air shelter with restrooms that will house the new Solid Waste vehicles that have been purchased to bring services in-house. Though this will not be an enclosed building, it will still require being attached to utilities to service lights, outlets, and the restroom facilities. This structure will also require a minimal amount of annual maintenance to keep it in top shape.

Enterprise Funds

Aviation:

Aviation Fiber: Funding in FY 23 will help connect the current Fire Station #6 building, Aviation maintenance shed, and virtual tower project with fiber redundancy. Subsequent years will fund the remaining fiber redundancy and connectivity needs of the airport. This project should have a positive operating impact on the airport as it will mitigate costs that are incurred from network outages.

Electric:

Construction of New Electric Substation S on US Highway 601 South: Funding for land acquisition is programmed in FY 23 with construction in FY 25. Once constructed, the substation project will add minimal operating impacts to the Electric fund for regular maintenance and facility upkeep.

Construction of New Electric Substation V near Weddington Road Ext Southwest of Concord: As mentioned with the Substation S project, after construction is complete, a project such as this may have some, but very little, operating impacts. Construction funding is in FY 23 and any operating impacts that the City may incur with this project will be realized in or late FY 23 or early FY 24.

Construction of New Electric Operations Center: Due to capacity issues at the Alfred M. Brown Operations Center, the Electric Department is constructing a new, standalone operations center. Moving to a new building will require the Electric to incur new expenses that previously ran through the Public Services Admin Department such as utilities, building maintenance & upkeep. Estimated utilities costs for this facility are \$130,000 annually beginning in FY 24.

Water:

GAC Contactors at Hillgrove: Granular Activated Carbon (GAC) Contactors being added to the Hillgrove Water Treatment Plant will reduce the amount of disinfection by-products resulting during the treatment process. Reducing these by-products will potentially reduce chemical and material costs at the water treatment plant. Routine maintenance costs for installing GAC contactors may slightly increase operational budgets.

Hillgrove WTP Settling Basin Improvements: The replacement of the current failing tube settlers at the Hillgrove Water Treatment Plant will maintain the Plant's ability to comply with regulations and maintain water quality. This replacement should also allow for maintenance costs to be reduced while the improvements are still early in their life cycle.

5 MGD Water Booster Pump Station: This project is to construct a new 5 MGD Booster Pump Station facility along NC Highway 29 and is necessary to provide emergency water capacity from 850 MSL to 890 MSL Pressure Zone. This project will have minimal operating impacts, but some expected costs associated could be utilities, maintenance, and upkeep of the station.

Internal Service Fund

Buildings & Grounds:

Various Projects: Buildings & Grounds provides services to all department at some capacity, and the need for their services increases as departments grow. As Parks & Recreation increases parks acreage and greenway mileage, Buildings & Grounds must increase staffing to maintain these assets. Beginning in FY 25, Buildings & Grounds is expected to increase operations by \$299,567 to cover the personnel and the maintenance materials needed to maintain the new or updated parks and greenways. The following years are expected to increase by \$65,562 in FY 26, \$175,920 in FY 27, and \$191,028 in FY 29.

Parks & Recreation is not the only department that will require Buildings & Grounds to hire new staff due to the creation of new assets. Police, Fire, and Electric Systems will be adding new square footage to the City's building stock, which will require staff to maintain the spaces. Due to the size of the new Electric Operations center, a dedicated custodian will be added to perform the daily custodial duties of the building. This position will have a December start date and is estimated to cost \$30,759 in FY 23 and \$52,495 when it's cost will be realized for a full year. Electric currently shares an administrative assistant with Buildings & Grounds but will be taking that position with them when they move to their new facility. This will require Buildings & Grounds to add their own position starting in October and is estimated to cost \$45,509 in FY 23 and \$56,022 for a full year beginning in FY 24.

FY 2023 - FY 2027
Capital Improvement Plan Listing (CIP)

Functional Area / Budget Units	Project Title	Funding Source(s)	Total Appropriations to Date	FY 2023 Budget	Impact on FY 2023 Operating Budget	FY 2024 Budget	Impact on FY 2024 Operating Budget	FY 2025 Budget	Impact on FY 2025 Operating Budget	FY 2026 Budget	Impact on FY 2026 Operating Budget	FY 2027 Budget	Impact on FY 2027 Operating Budget	Future (remainder of project)	Total Budget Impact
Parks & Recreation Capital Projects Fund - 420															
P&R - Capital Projects 8300	J.E. "Jim" Ramseur Park	Bond Proceeds	4,497,587			19,695,500				449,687				30,187,593	50,332,780
	Caldwell Park Improvements	Bond Proceeds	2,138,960			5,442,125				8,892					5,451,017
	McEachern Greenway Development - Hospital Phase	P&R Capital Reserve, Transfer from General Fund	1,189,804					1,648,000		112,811				2,952,000	4,712,811
	Academy Recreation Center / Gibson Village Complex Development	Bond Proceeds, P&R Capital Reserve	47,000	929,400		9,354,000				64,026		5,720			10,353,146
	Clarke Creek Greenway Development, Cox Mill Loop	CMAQ Grant (if awarded), General Capital Reserve, Local Match for CMAQ 20%, P&R Capital Reserve	323,520	375,000				3,579,800					175,920	12,996,280	17,127,000
	Irish Buffalo Creek Greenway	P&R Capital Reserve, Transfer from General Fund	198,480					325,200				2,888,000		15,192,060	18,405,260
	Hartsell Park Improvements	Bond Proceeds	919,488			6,760,000						12,392			6,772,392
	Dorton Park Improvements	Bond Proceeds	990,500			4,366,000								7,184	4,373,184
	Coddle Creek Greenway Development	P&R Capital Reserve, Transfer from General Fund	744,820							6,337,500		62,311		7,407,500	13,807,311
	Wilson Street Park	Bond Proceeds		90,000		960,000								125,887	1,175,887
	David Phillips Activity Center	Bond Proceeds	250,000	170,000		2,650,000								72,825	2,892,825
	WW Flowe Park Phase One Improvements (Phase I)	Bond Proceeds	460,000	205,000		2,102,000									2,307,000
	Hector H. Henry II Greenway, Cannon Crossing/Trail Head Parking Phase & 73 Phase	Bond Proceeds, P&R Capital Reserve, Transfer from General Fund	248,051	160,000		1,680,000							475,200	4,062,251	6,377,451
Les Myers Park Improvements	Future Projects - P&R, General Capital Reserve		160,000										6,570,700	6,730,700	
Hector H. Henry II Greenway 8311	P&R Capital Reserve, Transfer from General Fund	2,839,507							80,000		800,000		20,453,515	21,333,515	
Parks & Recreation Capital Projects Fund CIP Total - Expense			14,847,717	2,089,400		53,009,625		5,553,000	635,416	6,417,500	80,423	4,163,200	175,920	100,027,795	172,152,279
Parks & Recreation Capital Projects Fund - Revenue Sources & Totals															
Bond Proceeds				625,000		53,009,625								29,450,250	83,084,875
CMAQ Grant								1,500,000							1,500,000
Transfer from General Capital Reserve								2,079,800						16,981,340	19,061,140
Operating Revenue									635,416		80,423		175,920	1,339,598	2,231,357
Transfer from General Fund										4,337,500		2,400,000		42,550,007	49,287,507
Transfer from P&R Reserve			1,304,400					1,973,200		2,080,000		1,763,200		9,706,600	16,827,400
Future Project Reserves			160,000											160,000	
Parks & Recreation Capital Projects Fund CIP Total - Revenue				2,089,400		53,009,625		5,553,000	635,416	6,417,500	80,423	4,163,200	175,920	100,027,795	172,152,279
Wastewater Capital Projects Fund - 421															
Wastewater Projects 8402	Coddle Creek Tributary Outfall from Weyburn Drive to Sunberry Lane	Future Project Reserves	3,888,000	601,000											601,000
	Coddle Creek Tributary Outfall Extension from US Highway 29 to Rock Hill Church Road	Future Project Reserves		418,000		1,587,000									2,005,000
	Rocky River Tributary Outfall to Near Odell School Road (RR2)	Transfer from Sewer										4,435,000			4,435,000
	Rocky River Tributary Outfall to near John Q. Hammonds Drive	Transfer from Sewer						1,554,000							1,554,000
	Coddle Creek Tributary Outfall Near Concord Parkway	Transfer from Sewer								4,746,000					4,746,000
Wastewater Capital Projects Fund CIP Total - Expense			3,888,000	1,019,000		1,587,000		1,554,000		4,746,000		4,435,000			13,341,000
Wastewater Capital Projects Fund - Revenue Sources & Totals															
Future Project Reserves				1,019,000		1,587,000									2,606,000
Transfer from Sewer								1,554,000		4,746,000		4,435,000		10,735,000	
Wastewater Capital Projects Fund CIP Total - Revenue				1,019,000		1,587,000		1,554,000		4,746,000		4,435,000			13,341,000
Transportation Capital Projects Fund - 423															
Street Projects 8600	Poplar Tent at Harris Intersection Improvements	2.5c Transportation Reserve, STBG-DA Grant	1,720,000	1,500,000		11,870,000									13,370,000
	Lincoln St. Bridge Replacement	2.5c Transportation Reserve	475,000	2,000,000											2,000,000
	Concord Farms Realignment	2.5c Transportation Reserve								4,000,000					4,000,000
	Dorland Ave Realignment Phase II	2.5c Transportation Reserve									775,000				775,000
	Glenn/Elm Sidewalk Construction	2.5c Transportation Reserve - PIP Sidewalk Funds		344,954											344,954
	Roberta Rd. Middle School Sidewalk Extension	2.5c Transportation Reserve - PIP Sidewalk Funds				370,000									370,000
	Spring Street Phase 1 Concrete Road Replacement	2.5c Transportation Reserve	1,265,223	721,149		344,777									1,065,926
Transportation Capital Projects Fund CIP Total - Expense			3,460,223	4,566,103		12,584,777				4,775,000					21,925,880
Transportation Capital Projects Fund - Revenue Sources & Totals															
Grant Proceeds				1,200,000		10,521,000									11,721,000
Transfer from General Fund				3,366,103		2,063,777				4,775,000				10,204,880	
Transportation Capital Projects Fund CIP Total - Revenue				4,566,103		12,584,777				4,775,000					21,925,880
Fire Station Projects Fund - 426															
Fire Station Projects 8670	Fire Station 6 / David District PD Substation	Financing Proceeds	300,000		772,200	9,520,000	765,520		931,747						11,989,467
	Fire Station 13 (Flowes Store Rd.)	Financing Proceeds						300,000	769,200	5,600,000	765,520	931,737			8,366,457

Functional Area / Budget Units	Project Title	Funding Source(s)	Total Appropriations to Date	FY 2023 Budget	Impact on FY 2023 Operating Budget	FY 2024 Budget	Impact on FY 2024 Operating Budget	FY 2025 Budget	Impact on FY 2025 Operating Budget	FY 2026 Budget	Impact on FY 2026 Operating Budget	FY 2027 Budget	Impact on FY 2027 Operating Budget	Future (remainder of project)	Total Budget Impact
Fire Station Projects Fund CIP Total - Expense			300,000		772,200	9,520,000	765,520	300,000	1,700,947	5,600,000	765,520		931,737		20,355,924
Fire Station Projects Fund - Revenue Sources & Totals															
Financing Proceeds						9,520,000		300,000		5,600,000					15,420,000
Operating Revenue					772,200		765,520		1,700,947		765,520		931,737		4,935,924
Fire Station Projects Fund CIP Total - Revenue					772,200	9,520,000	765,520	300,000	1,700,947	5,600,000	765,520		931,737		20,355,924
Water Capital Projects Fund - 429															
Water Projects 8700	Zion Church Road 12" Parallel Water Line	Transfer from Water	100,000			1,597,000									1,597,000
	GAC Contactors at Hillgrove WTP	Bond Proceeds	5,775,000	3,200,000											3,200,000
	Hillgrove WTP Settling Basin Improvements	Bond Proceeds	4,050,000	750,000											750,000
	NC Highway 49 24" Water Line Extension - Stough Road to General Services Drive	Bond Proceeds	8,597,250	4,851,000											4,851,000
	5 MGD Water Booster Pump Station	Transfer from Water	450,000	3,034,000											3,034,000
	Cross Country 16" Water Line Extension - NC Highway 49 to Rocky River Road	Transfer from Water				200,000				2,795,000					2,995,000
	Rocky River Road 16" Water Line (Hearth Lane to Archibald Road)	Transfer from Water				200,000				2,080,000					2,280,000
	Stough Road 24" Water Line Extension (Roberta Road to NC US Highway 29/601 Bridge Over Irish Buffalo Creek)	Future Project Reserves, Transfer from Water		500,000				7,000,000							7,500,000
	Union Cemetery Road Realignment	Future Project Reserves	20,000	510,000											510,000
	Poplar Tent Road Widening - East of I-85 to George Liles Boulevard	Transfer from Water	30,000			300,000									300,000
	Miami Church Road 12"/24" Parallel Water Line Extension - US Highway 601 to Cold Springs Road	Transfer from Water	200,000							1,001,500		1,001,500			2,003,000
	NC Highway 73 Widening - Poplar Tent Road to US	Utility Capital Reserve										1,418,000		6,300,000	7,718,000
Water Capital Projects Fund CIP Total - Expense			19,622,250	12,845,000		2,297,000		7,000,000		5,876,500		2,419,500		10,300,000	40,738,000
Water Capital Projects Fund - Revenue Sources & Totals															
Transfer from Water				3,034,000		2,297,000		7,000,000		5,876,500		1,001,500		4,000,000	23,209,000
Bond Proceeds				8,801,000											8,801,000
Future Project Reserves				1,010,000											1,010,000
Transfer from Utility Capital Reserve											1,418,000		6,300,000	7,718,000	
Water Capital Projects Fund CIP Total - Revenue				12,845,000		2,297,000		7,000,000		5,876,500		2,419,500		10,300,000	40,738,000
General Capital Projects Fund - 430															
BOC Admin Projects 8800	Fleet Services Facility	General Capital Reserve, Transfers from Aviation, Electric, Housing, Internal Service, Sewer, Stormwater, Transit, & Water	8,810,000			10,936,871	100,000		168,479						11,205,350
	Solid Waste - Equipment Shed	General Capital Reserve	1,050,000	1,572,000											1,572,000
	BOC Expanded Parking at Old Fuel Station	General Capital Reserve						402,500							402,500
General Projects 8804	Fire Station 3 - Expansion & Renovation	General Capital Reserve				4,000,000									4,000,000
	Fleet Facility Redesign for Radio Shop	General Capital Reserve						200,000							200,000
	Renovate Charlie District Police Substation	General Capital Reserve						162,944	149,413						312,357
	Rutherford Expansion - 10.6 Acres Outside the Fence	General Capital Reserve	204,000										700,000		700,000
	West Concord Master Plan - 6.3 Acres	General Capital Reserve	90,000										900,000		900,000
General Capital Projects Fund CIP Total - Expense			10,154,000	1,572,000		14,936,871	100,000	765,444	317,892				1,600,000	19,292,207	
General Capital Projects Fund - Revenue Sources & Totals															
Operating Revenue (for CIP)							100,000		317,892						417,892
Transfer from Aviation						125,146									125,146
Transfer from Electric						1,072,680									1,072,680
Transfer from General Capital Reserve			1,572,000			11,638,380		765,444					1,600,000		15,575,824
Transfer from Internal Service						704,393									704,393
Transfer from Public Housing						35,756									35,756
Transfer from Sewer						446,950									446,950
Transfer from Stormwater						393,316									393,316
Transfer from Transit						8,939									8,939
Transfer from Water						511,311									511,311
General Capital Projects Fund CIP Total - Revenue				1,572,000		14,936,871	100,000	765,444	317,892				1,600,000		19,292,207
Airport Capital Projects Fund - 451															
Airport Capital Projects 8800	Airport Fuel Farm Addition	Transfer from Aviation						443,000							443,000
	Runway Widening	Federal Grant, Transfer from Aviation				6,000,000		4,000,000							10,000,000
	Airport Hangar Taxilane Rehabilitation & Taxilane Strengthening	Federal Grant, State Grant, Transfer from Aviation	201,916			2,700,000									2,700,000
	SDA Commercial Passenger Terminal Building Phase 2	Federal Grant, State Grant, Transfer from Aviation				7,300,000		8,000,000							15,300,000
	South Development Apron Expansion Phase 2	Federal Grant, State Grant, Transfer from Aviation	758,700			4,740,589		250,000		5,914,000					10,904,589
	Airport Ops/Security Center	Federal Grant, State Grant, Transfer from Aviation				100,000		400,000							500,000
	Aviation Fiber	Transfer from Aviation		91,550		237,050		172,501							501,101
	Aviation Blvd/Zephyr Pl Connecting Road	Federal Grant, State Grant						4,000,000							4,000,000
	Commercial Passenger Terminal Parking Phase 2	Transfer from Aviation				6,000,000									6,000,000

Functional Area / Budget Units	Project Title	Funding Source(s)	Total Appropriations to Date	FY 2023 Budget	Impact on FY 2023 Operating Budget	FY 2024 Budget	Impact on FY 2024 Operating Budget	FY 2025 Budget	Impact on FY 2025 Operating Budget	FY 2026 Budget	Impact on FY 2026 Operating Budget	FY 2027 Budget	Impact on FY 2027 Operating Budget	Future (remainder of project)	Total Budget Impact
Airport Projects 6300	Myint Lane Airport Access Road	Transfer from Aviation								700,000					700,000
	Myint Lane Airport Apron Development	Federal Grant, State Grant, Transfer from Aviation						150,000		1,200,000					1,350,000
	North Internal Service Road	Federal Grant, State Grant, Transfer from Aviation								2,149,300					2,149,300
	Runway 20 EMAS	Federal Grant, State Grant, Transfer from Aviation						938,676		3,754,700					4,693,376
	FBO Terminal Building Rehabilitation	General Capital Reserve, Public-Private Partnership				580,000		12,800,000							13,380,000
	East Side Airport Land Acquisition Area	Federal Grant, State Grant, Transfer from Aviation								5,090,000					5,090,000
	Ivy Cline Land Acquisition	Federal Grant, State Grant, Transfer from Aviation								3,400,000					3,400,000
	Airport Helipads	Federal Grant, State Grant, Transfer from Aviation										410,000			410,000
	East Side Commercial Airline Terminal Area	Dedicated Transportation Funds, Federal Grant, Financing Proceeds, Other, State Grant, Transfer from Aviation								600,000		40,000,000			40,600,000
General Aviation (GA) Complex	Transfer from Aviation						10,000,000		10,000,000		10,000,000			30,000,000	
Airport Capital Projects Fund CIP Total - Expense			960,616	91,550		27,657,639		41,154,177		32,808,000		50,410,000			152,121,366
Airport Capital Projects Fund - Revenue Sources & Totals															
Transfer from Aviation				91,550		8,028,608		11,836,185		11,374,568		11,510,250			42,841,161
Grant Proceeds						19,049,031		16,517,992		21,433,432		9,899,750			66,900,205
Other Income								6,400,000						6,400,000	
Transfer from Capital Projects						580,000		6,400,000						6,980,000	
Financing Proceeds											23,000,000			23,000,000	
Operating Revenue											6,000,000			6,000,000	
Airport Capital Projects Fund CIP Total - Revenue				91,550		27,657,639		41,154,177		32,808,000		50,410,000			152,121,366
Electric Capital Projects Fund - 473															
Electric Projects 6949	100 kV Interconnect Between Delivery #4 and Sub E	Transfer from Electric	1,000,000			3,668,000									3,668,000
	Delivery #1 Replacement	Transfer from Electric	700,000			1,500,000									1,500,000
	Construction of New Electric Substation S on US Highway 601	Utility Capital Reserve	35,000	1,200,000				5,235,000							6,435,000
	Construction of New Electric Substation V near Weddington	Transfer from Electric	1,000,000	6,945,500											6,945,500
	100 kV Tie Line - Liles Blvd to Sub O	Transfer from Electric	1,000,000							3,894,000					3,894,000
	Construction of New Electric Substation R on Poplar Tent	Transfer from Electric	1,000,000									5,329,500			5,329,500
	Construction of New Electric Operations Center	Transfer from Electric	19,412,500	1,800,000	76,268		238,517								2,114,785
Electric Capital Projects Fund CIP Total - Expense			24,147,500	9,945,500	76,268	5,168,000	238,517	5,235,000		3,894,000		5,329,500		29,886,785	
Electric Capital Projects Fund - Revenue Sources & Totals															
Transfer from Electric				8,745,500		5,168,000				3,894,000		5,329,500			23,137,000
Transfer from Utility Capital Reserve				1,200,000				5,235,000							6,435,000
Operating Revenue					76,268		238,517								314,785
Electric Capital Projects Fund CIP Total - Revenue				9,945,500	76,268	5,168,000	238,517	5,235,000		3,894,000		5,329,500			29,886,785
Stormwater Capital Projects Fund - 474															
Stormwater Projects 7103	Dylan Place Culvert Replacement - Upper	Transfer from Stormwater						1,149,000							1,149,000
	Mall North Culvert Replacement	Transfer from Stormwater	136,000	516,500		516,500									1,033,000
	Brookwood Avenue Roadway Improvements	Transfer from Stormwater	480,000			1,435,000									1,435,000
	Farmwood Boulevard Culvert Replacement	Transfer from Stormwater	171,000					193,000		1,120,000					1,313,000
	Kerr Street Culvert Replacement	Transfer from Stormwater						1,275,000							1,275,000
	Bridlewood Drive Culvert Replacement	Transfer from Stormwater								275,000		1,765,000			2,040,000
	Miramar Culvert Replacements - Palasade Drive & Grandview	Transfer from Stormwater										303,000		1,942,000	2,245,000
Stormwater Capital Projects Fund CIP Total - Expense			787,000	516,500		1,951,500		2,617,000		1,395,000		2,068,000		1,942,000	10,490,000
Stormwater Capital Projects Fund - Revenue Sources & Totals															
Transfer from Stormwater				516,500		1,951,500		2,617,000		1,395,000		2,068,000		1,942,000	10,490,000
Stormwater Capital Projects Fund CIP Total - Revenue				516,500		1,951,500		2,617,000		1,395,000		2,068,000		1,942,000	10,490,000
CITY OF CONCORD CIP PROJECT TOTAL			78,167,306	32,645,053	848,468	128,712,412	1,104,037	64,178,621	2,654,255	65,512,000	845,943	68,825,200	1,107,657	113,869,795	480,303,441

First Year CIP Project Detail

The boxes below provide summary detail for CIP projects scheduled for funding in year 1, or FY 2023, of the CIP. For additional description and cost information, please see each project's individual page in the City's FY 2023-2027 Capital Improvement Plan.

How To Read Example:

Department:	
Project Title:	FY23 Cost
Project Description	<i>Total Capital Cost:</i> Total Cost of Capital Project <i>Total Operating Cost:</i> Total Impact on Operating Budget <i>Funding Source(s):</i> Project's Funding Source

Parks & Recreation Capital Projects:	
Academy Recreation Center / Gibson Village Complex Development	\$ 929,400
This project includes a master plan for the Academy Recreation Center, Academy Complex (including existing park and City facilities), McInnis Aquatic Center, Historic Webb Field, McAllister Field, Gibson Field, Village Greenway corridor, and Kerr Street open space. The plan will explore alternatives, cost estimates, park amenities, and connectivity. This project will explore the creation of a new "Gibson Village Park" concept and will include existing park facilities and City-owned properties. The plan will explore alternatives and cost estimates for park amenities with a major focus on connectivity within the neighborhood. We plan to develop the above properties using the master plan recommendations; identify connectivity opportunities; and develop new programming for athletics and cultural arts. This would include the evaluation of the existing multi-purpose Webb Field by the consideration of adding turf to expand usage without limiting play.	<i>Total Capital Cost:</i> \$10,330,400 <i>Total Operating Cost:</i> \$69,746 <i>Funding Source(s):</i> Bond Proceeds, P&R Capital Reserve
Clarke Creek Greenway Development, Cox Mill Loop	\$ 375,000
This project includes site control, design, and construction of the Clark Creek Greenway (Cox Mill Loop). Phase I: Aragorn Lane to Clarke Creek Parkway (Highland Creek) plus a bridge connection to Cox Mill Fields and the J.E. "Jim" Ramseur Park. Both together total 1.17 miles. This project piggybacks connectivity with the development of the J.E. "Jim" Ramseur Park and begins to establish a critical piece of the Cox Mill Loop. Cost \$2.4 million per mile & a \$400,000 bridge crossing.	<i>Total Capital Cost:</i> \$17,274,600 <i>Total Operating Cost:</i> \$175,920 <i>Funding Source(s):</i> CMAQ Grant (if awarded), General Capital Reserve, Local Match for CMAQ 20%, P&R Capital Reserve
Wilson Street Park Development	\$ 90,000
This project consists of completing the Wilson Street Park according to the adopted master plan. The master plan was adopted July 2020. This site provides a unique neighborhood park experience along an urban and heavily used greenway. It also supports the council goal to expand programming on the greenways and cultural arts programming.	<i>Total Capital Cost:</i> \$1,050,000 <i>Total Operating Cost:</i> \$125,887 <i>Funding Source(s):</i> Bond Proceeds
David Phillips Activity Center Park Development	\$ 170,000
FY23 - Funding for stormwater improvements due to Terraced Garden and Outdoor Learning Center. The David Phillips Activity Center master plan has been completed and adopted by Council. This site could provide a pleasant neighborhood park. It also supports the council goal to expand programming on the greenways and cultural arts programming with community partners and environmental based partnerships.	<i>Total Capital Cost:</i> \$3,070,000 <i>Total Operating Cost:</i> \$72,825 <i>Funding Source(s):</i> Bond Proceeds
WW Flowe Park Phase One Improvements (Phase I)	\$ 205,000
This CIP will improve the existing park and develop a new park according to the master plan recommendations. This project consists of design and renovations to the existing WW Flowe Park. Potential items in this project could be additional parking, facility improvements, a dog park, a multi-purpose field, new restroom, ADA improvements, trails, and a multi-use path to Central Cabarrus High School and neighborhoods along Central Heights.	<i>Total Capital Cost:</i> \$2,767,000 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Bond Proceeds
Hector H. Henry II Greenway, Cannon Crossing/Trail Head Parking Phase & 73 Phase	\$ 160,000
The project addresses bicycle, pedestrian, and greenway needs that were identified in the Parks & Recreation Comprehensive Master Plan and Open Space Connectivity Analysis (OSCA). It includes the development of a trail head parking lot and restrooms along with connectivity to the Clarke Creek Greenway. It also extends the existing greenway from Moss Creek by 1.65 miles at \$2.4 million per mile, which includes 2 pedestrian bridges. Development of trail head parking lot/restrooms along the Rocky River corridor between current Moss Creek Greenway and Poplar Tent.	<i>Total Capital Cost:</i> \$6,622,251 <i>Total Operating Cost:</i> \$3,251 <i>Funding Source(s):</i> Bond Proceeds, P&R Capital Reserve, Transfer from General Fund
Les Myers Park Improvements	\$ 160,000
This project consists of re-developing Les Myers Park according to a new master plan once completed and in compliance with the findings of the landfill mitigation study. Wirth & Associates began the master plan, but it was halted until the State could finish the environmental study. The plan will identify the need for repairs, expansion, or relocation of existing amenities for accessibility and/or safety. Amenities at Les Myers Park include tennis courts, shelters, athletic fields or playgrounds, community room, amphitheater and a greenway connection. Development of the park could occur in different phases.	<i>Total Capital Cost:</i> \$6,730,700 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Future Projects - P&R, General Capital Reserve

Wastewater Capital Projects:		
Coddle Creek Tributary Outfall from Weyburn Drive to Sunberry Lane		\$ 601,000
This project will continue work previously done on Weyburn by installing approximately 2,400' of 15" diameter gravity sewer line that will be tributary to Coddle Creek and will extend from Weyburn Drive (Province Green) to Sunberry Lane (Laurel Park) in order to abandon the existing Laurel Park Pump Station.	Total Capital Cost:	\$4,489,000
	Total Operating Cost:	\$0
	Funding Source(s):	Future Project Reserves
Coddle Creek Tributary Outfall Extension from US Highway 29 to Rock Hill Church Road		\$ 418,000
This project will include the installation of approximately 2,900' of 12" diameter gravity sewer line that will be tributary to Coddle Creek and will be extended to Rock Hill Church Road in order to abandon the existing Crossbow Circle Pump Station.	Total Capital Cost:	\$2,005,000
	Total Operating Cost:	\$0
	Funding Source(s):	Future Project Reserves
Transportation Capital Projects:		
Poplar Tent at Harris Intersection Improvements		\$ 1,500,000
This project consists of a Reduced Conflict Intersection (RCI) along with accommodations to help improve traffic safety and congestion. This project has been scored and approved by the CRMPO to be funded with STBGP-DA funds together with a 20% local match. The total estimate for the project is \$15,080,000 with the Local match totaling approximately \$3,016,000.	Total Capital Cost:	\$15,090,000
	Total Operating Cost:	\$0
	Funding Source(s):	2.5¢ Transportation Reserve, STBG-DA Grant
Lincoln St. Bridge Replacement		\$ 2,000,000
Replace existing Lincoln Street Bridge due to poor conditions in order to provide safer travel and pedestrian improvement.	Total Capital Cost:	\$2,475,000
	Total Operating Cost:	\$0
	Funding Source(s):	2.5¢ Transportation Reserve
Glenn/Elm Sidewalk Construction		\$ 344,954
This project will add sidewalk tying into the existing sidewalk along the SW side of Glenn Street that ties into the existing sidewalk on Academy Ave. in front of the Academy Rec. Center and continues to Elm Ave. Sidewalk will also be added between Glenn St. and tie into the existing sidewalk at the Boys and Girls Club.	Total Capital Cost:	\$344,954
	Total Operating Cost:	\$0
	Funding Source(s):	2.5¢ Transportation Reserve - PIP Sidewalk Funds
Spring Street Phase 1 Concrete Road Replacement		\$ 721,149
This phase of Spring St. will replace the concrete road structure and reconstruct using standard asphalt sections along Spring Street from Wilshire to Fryling as well as replacing most of the curb and gutter in the section due to the overall condition and potential for further damage during demolition of the existing concrete.	Total Capital Cost:	\$1,065,926
	Total Operating Cost:	\$0
	Funding Source(s):	2.5¢ Transportation Reserve
Fire & Life Safety Capital Projects:		
Fire Station 6 / David District PD Substation		\$ 772,200
Use design-build model to construct a new Fire Station 6 / Police David District Substation located at Concord-Padgett Regional Airport.	Total Capital Cost:	\$9,820,000
	Total Operating Cost:	\$2,511,432
	Funding Source(s):	Financing Proceeds
Water Capital Projects:		
GAC Contactors at Hillgrove WTP		\$ 3,200,000
This project consists of designing and constructing Granular Activated Carbon (GAC) contactors at the Hillgrove Water Treatment Plant (WTP).	Total Capital Cost:	\$8,975,000
	Total Operating Cost:	\$0
	Funding Source(s):	Bond Proceeds
Hillgrove WTP Settling Basin Improvements		\$ 750,000
This project is to replace failing tube settlers at Hillgrove WTP.	Total Capital Cost:	\$4,800,000
	Total Operating Cost:	\$0
	Funding Source(s):	Bond Proceeds
NC Highway 49 24" Water Line Extension - Stough Road to General Services Drive		\$ 4,851,000
This project consists of providing a new 24" water line along NC Highway 49 from Stough Road to General Services Drive as part of a water system improvement.	Total Capital Cost:	\$13,448,250
	Total Operating Cost:	\$0
	Funding Source(s):	Bond Proceeds
5 MGD Water Booster Pump Station		\$ 3,034,000
This project includes the construction of a new 5 MGD Booster Pump Station facility along NC Hwy 29. It will include variable frequency drives for all newly installed pumps/motors and the installation of a new 16" water line (suction side) from George Liles Pkwy.	Total Capital Cost:	\$3,484,000
	Total Operating Cost:	\$0
	Funding Source(s):	Transfer from Water
Stough Road 24" Water Line Extension (Roberta Road to NC Highway 49)		\$ 500,000
This project consists of providing a new 24" water line along Stough Road from Roberta Road to NC Highway 49 as part of a water system improvement.	Total Capital Cost:	\$7,500,000
	Total Operating Cost:	\$0
	Funding Source(s):	Future Water Projects Reserves, Transfer from Water
US Highway 29/601 Bridge Over Irish Buffalo Creek		\$ 510,000
This project consists of providing water infrastructure replacements and/or relocations as necessary due to the replacement and/or widening of the existing bridge along US Highway 29/601 over Irish Buffalo Creek as described in the proposed NCDOT project (TIP No. B-5808).	Total Capital Cost:	\$530,000
	Total Operating Cost:	\$0
	Funding Source(s):	Future Water Project Reserves

General Capital Projects:	
Solid Waste - Equipment Shed	\$ 1,572,000
Construct a new equipment shed including restrooms. The shed will be used by Solid Waste when residential collection services are brought in-house.	<i>Total Capital Cost:</i> \$2,622,000 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> General Capital Reserve
Airport Projects	
Aviation Fiber	\$ 91,550
<p>This project is for phased fiber implementation at Concord-Padgett Regional Airport. The airport has experienced fiber outages before and needs additional fiber capacity for redundancy and disaster recovery. Based on recommendations from consultants, this project would be conducted in three phases.</p> <p>Phase I: Additional fiber to the current Fire Station #6 (future security building), Aviation's maintenance shed, and the virtual tower project.</p> <p>This provides for the immediate service needs for City personnel and upcoming projects.</p>	<i>Total Capital Cost:</i> \$501,101 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Transfer from Aviation
Electric Capital Projects:	
Construction of New Electric Substation S on US Highway 601 South	\$ 1,200,000
This project will provide an additional 44kV/12.4kV distribution substation to handle growing capacity needs in the City's Southern service area and enhance the integrity of the current and future electric service to our customers.	<i>Total Capital Cost:</i> \$6,470,000 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Utility Capital Reserve
Construction of New Electric Substation V near Weddington Road Ext Southwest of Concord	\$ 6,945,500
This project will provide an additional 100kV/12.4kV distribution substation to handle growing capacity needs in the City's Southwestern service area and enhance the integrity of the current and future electric service to our customers.	<i>Total Capital Cost:</i> \$7,945,500 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Transfer from Electric
Construction of New Electric Operations Center	\$ 1,876,268
This project will provide a new state-of-the-art Operations Center for use by the Electric Systems Department.	<i>Total Capital Cost:</i> \$21,212,500 <i>Total Operating Cost:</i> \$314,785 <i>Funding Source(s):</i> Transfer from Electric
Stormwater Capital Projects:	
Mall North Culvert Replacement	\$ 516,500
This culvert replacement and upsizing under Le Phillip Court is to reduce flooding risk to neighborhood businesses and replace aging infrastructure.	<i>Total Capital Cost:</i> \$1,169,000 <i>Total Operating Cost:</i> \$0 <i>Funding Source(s):</i> Transfer from Stormwater

Debt Management Policy

Purpose

The City of Concord (City) maintains conservative financial policies to assure strong financial health. One of the keys to sound financial management is the development of a debt policy, which includes methods for determining debt affordability. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association.

The objectives of a debt policy are as follows:

- establish conditions for the use of debt vs. pay-as-you-go, by providing guidelines for consistency in decision making;
- create policies that minimize the City's debt service and issuance costs;
- retain a high credit rating and maintaining full and complete financial disclosure and reporting;
- demonstrates a commitment to long term financial planning;
- aids in development of capital budgets, taking into account financial and economic resources as well as infrastructure needs.

Capital Improvement Plan (CIP)

- A formal CIP is essential to intelligent planning of debt issuance and management and therefore, commits the City to developing and maintaining a long-term plan that identifies and prioritizes potential capital investments, their costs and benefits, and potential funding sources for each item. The City will prepare and update annually a five-year CIP for consideration and adoption by City Council as part of the City's budget process. First-year projects are incorporated in the City Manager's recommended annual budget that is presented to City Council for adoption. The CIP will include possible debt issuance to fund future projects. The Finance Department is responsible for coordinating and analyzing the debt requirements, including timing of debt, analysis of outstanding debt, debt limitations and compliance, forecast of future debt obligations, and current revenue requirements.
- The CIP is updated annually as part of the City's regular budget process. After departments submit their CIP requests to the Finance Department, the City's Capital Project Selection Committee reviews and evaluates the proposed projects based on Mayor and City Council service priorities, infrastructure needs, the financial capacity of the City, and the impact the projects could have on the City's operating budget.
- Debt financing will be considered in conjunction with the approval by the City Council of the CIP. Additionally, debt financing will be considered for large capital items that normally do not go through the CIP process but are included in departmental requests and not considered operating expenditures.

Legal and Regulatory Requirements

Management responsibility for the City's debt program is hereby delegated to the Finance Director, who will establish procedures for the operation of the debt program consistent with the Debt Policy and in full compliance with the North Carolina General Statutes, Local Government Finance Act. It will be the sole responsibility of the Finance Director to issue debt on behalf of the City. The Finance Director may assign another employee to assist in the duties of debt issuance, debt payments, and other debt-related activities. The City Manager will direct the Finance Director in all debt issuance, and the City Council will approve all debt agreements. Where applicable, debt issuances will be approved by the North Carolina Local Government Commission.

The City will provide on-going disclosure information to established national information repositories and maintain compliance with disclosure standards. When applicable, the City will receive an opinion acceptable to market from a law firm that any financing transactions complies with applicable law, and all agreements in connection with any financing are legal, valid, and binding obligations of the City.

Guidelines for Debt Issuance

- Evaluation of Market Conditions: High interest rates increase total debt issuance costs, so the City may consider debt issuance rather than pay-as-you-go when interest rates are lower. It is important that all market conditions are considered before issuance of debt; therefore, this policy allows for flexibility when recommendations are made to the City Manager. Low interest rates are not always the supporting factor for issuing debt.
- Debt should only be incurred for financing capital assets/projects that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current budgeted resources.
- Limitations on Debt Issuance: The City will evaluate the financial ratios as explained in the section titled, *Debt Affordability - Limits on Debt Issued & Outstanding*. The legal debt margin will also be reviewed before any new debt is proposed.
- City Council Authority: Staff will follow all N.C. General Statutes regarding debt issuance. All debt issuance will be approved by City Council and all proceeds from debt issuance for the City of Concord shall be appropriated by City Council.
- Permissible Debt Instruments: The City will follow the N.C. General Statutes in regards to what type of debt a municipality is allowed to issue.
- Pay-As-You-Go Alternative: Staff will use an objective, analytical approach to determine if the City will benefit from pay-as-you-go vs. debt financing. This process involves comparisons of generally accepted standards of affordability to current City values.

- The City will follow all requirements set in the *Fiscal Policy - Reserve Funds Policy* when determining resources available for debt service and pay-as-you-go recommendations.
- When the North Carolina Local Government Commission (LGC) is required to approve the debt issuance, a complete application should be filed four weeks prior to the LGC meeting date (first Tuesday of every month). When applicable, a letter should be submitted to the LGC Joint Legislative Committee in advance to ensure the debt issuance will be supported by the committee.

Arbitrage Requirements and Bond Issuance

If a credit rating is necessary for an issuance, the purpose of the debt issuance will support an investment grade credit rating. The City will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness. The City will maintain a system of record keeping and reporting to meet arbitrage rebate compliance requirements. Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for construction, debt service, and capitalized interest funds. Construction fund draw schedules shall be prepared, and projection of conservative earnings on unspent bond funds should be made in conjunction with planning of the City's CIP. The decision to use bond proceeds to pay interest during construction for revenue-producing projects shall be made on a case by case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs. General obligation bonds will be amortized on a level principal basis to the extent practical, and revenue bonds will be amortized on a level debt service basis to the extent practical considering the forecasted available pledged revenues.

Restrictions on Debt Issuance

- The City will not issue long-term debt for operations.
- Debt will not be issued with a longer amortization period than the life of the asset it is financing.
- Debt structures that result in significant principal payments at the back end of the debt life, instead of equalized over the life of the debt, should be avoided.
- Variable rate debt will not be issued without proper analysis and evaluation to determine that the issuance is in the best interest of the City.
- Debt will not be issued when the limits on debt are exceeded or when the legal debt margin is not met.
- The City will not enter into any debt agreement that is not approved by the N.C. General Statutes.

Requirements for Pay-As-You-Go

The use of current resources and accumulated reserves to purchase capital items or to fund capital projects/improvements is used to keep the debt burden of the City low and because the net benefits derived from the asset are likely to be greater in the early years of the asset's life. The City also maintains a reserve fund so that capital project items may be funded with cash upon recommendation of the City Manager and City Council approval. The City's conservative financial policies enable the City to minimize the use of debt by increasing the use of cash to fund projects over time. The following should be evaluated when a recommendation for Pay-As-You-Go is being considered.

- The City will strive to fund at least 10% of the project costs in the current year CIP with cash when the following apply:
- The asset/project life is less than 10 years.
- The amount of the asset/project is less than \$5,000,000.
- The Fiscal Policy – Reserve Funds Policy is maintained.

Professional Services

The City of Concord has authority, subject to review and approval by the Local Government Commission, to select and retain the financial consultants, underwriters, and bond attorneys to be associated with the bond issue, and selection is made in accordance with G.S. 159-123(e).

- **Bond Counsel** – When applicable, debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the proposed debt. The opinion shall include confirmation that the City has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status, and any other components necessary for the proposed debt.
- **Financial Advisor** – A Financial Advisor(s) may be used to assist in the issuance of the City's debt. The Financial Advisor will provide the City with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing debt, and preparing official statements of disclosure.
- **Underwriters** – An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.

Constitutional and Statutory Limitations:

Debt financing can include general obligation bonds, revenue bonds, certificates of participation, limited obligation bonds, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina statutes. The N.C. General Statutes,

Chapter 159, Article 4. Local Government Bond Act establishes the authority to borrow money. The Statutes further define the types of debt allowable, the purpose and the limitations of each.

Debt Affordability - Limits on Debt Issued and Outstanding

Debt Capacity-General Fund & Governmental Fund Types- the City considers the following factors:

- Annual debt service should not exceed 15% of operating expenditures.
This ratio reflects the City's budgetary flexibility to change spending and respond to economic downturns.
- Net general obligation debt per capita will not exceed \$1,000. All debt per capita will not exceed \$3,000.
This ratio measures the burden of debt placed on the size of the population supporting the debt and is used to measure an issuer's ability to repay the debt.
- Total net bonded debt should not exceed 2% of assessed value.
This ratio measures debt levels against property tax base. The tax base generates the revenue that will be the main source to repay the debt. Although the legal debt margin has a statutory limit of 8%, the City's target is 2%.
- The City will compare the measures above with other units of government with an electric system and that are similar in size.
- No more than 60% of the five-year CIP will be funded from long-term debt.
- Variable rate debt may not exceed 20% of the City's total debt portfolio (includes all debt).
- The City will include a review of direct and overlapping debt in analyzing the financial condition of the City in regards to debt issuance. This analysis is included in the City's Annual Comprehensive Financial Report (Statistical Section) each year.

Legal Debt Margin - Per the N.C. General Statutes, the City's net bonded debt outstanding may not exceed 8% of the appraised value of property subject to taxation.

Debt Capacity-Enterprise Funds - There are no specific debt limits for the City's enterprise funds as utility rates are set as needed to fully cover total costs and debt service. The City will annually calculate debt coverage as required by the revenue bond rate covenant. Normal coverage is at least 1.2, but the revenue bond covenants should be reviewed to ensure coverage levels are satisfied. The standard ratio is calculated by dividing net available revenues by principal and interest requirements for the year. This measure shows the extent to which revenues are available to cover annual debt service requirements after operating costs have been paid.

Refunding of Debt

The City will refund debt when it is in the best financial interest of the City to do so.

Debt Service Savings—When a refunding is undertaken to generate interest rate cost savings, the minimum aggregate present value savings will be 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the financing.

Restructuring—Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds, or remove unduly restrictive bond covenants.

Arbitrage—The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Investor Relations, Disclosure and Communication

- The debt ratios outlined above will be computed annually and reported in the Comprehensive Annual Financial Report, along with a computation of net tax-supported debt per capita.
- The City will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing them the City's Comprehensive Annual Financial Report, Annual budget, and Capital Improvement Plan. The City will seek to obtain the highest credit ratings on its debt issues.
- The City will comply with all of its undertakings in accordance with Securities and Exchange Commission Rule 15c2-21.

NOTE: ALL NUMBERS FOR EVALUATION WILL BE OBTAINED FROM THE MOST CURRENT AUDITED FINANCIAL DOCUMENTS OF THE CITY.

Glossary

Advance Refunding. A refinancing transaction in which new (refunding) bonds are issued to repay (refund) outstanding bonds prior to the first call date. The proceeds of the refunding bonds are deposited in an escrow account, invested in government securities, and used to pay debt service (interest, principal and premium, if any) on the refunded bonds through the applicable call date. For accounting purposes, refunding obligations are not considered a part of an issuer's debt.

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Bond Anticipation Notes (BANs). Notes, which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue, which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Debt. Any obligations of the City for the payment of money issued pursuant to the North Carolina General Statutes, Local Government Bond Act.

Debt Service Reserve Fund. The fund in which moneys are placed, which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensates senior managers for out-of-pocket expenses including: underwriter's counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time, and postage.

General Obligations. Bonds issued by the City secured by the City's pledge of its full faith and credit and unlimited taxing power.

Legal Debt Margin. The amount of federal obligation bonds and certain other interest bearing obligations (other than revenue bonds) that the City may have outstanding expressed as a percentage of the assessed value of real estate in the City as shown on the last preceding assessment for taxes.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Option Value. Option valuation is a methodology for evaluating the efficiency of a refunding. Option valuation calculates the maximum theoretical value of refunding a bond, then expresses the current refunding savings as a percentage of the maximum theoretical savings.

Operating Expenditures. Operating expenditures are the basic expenditures that are needed for operations. Capital, transfers, and other non-operating items are not included in operating expenditures.

Overlapping Debt. The percentage of county's assessed value that is located in the city limits is used to compute overlapping debt.

Pay-As-You-Go. An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax-exempt borrowing rate (or "bond yield") is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Refunding. A transaction in which the City refinances an outstanding issue by issuing new (refunding) bonds and using the proceeds to immediately retire the old (refunded) bonds.

Revenue Bonds. Bonds issued by the City secured by a specific revenue pledge of rates, rents, or fees.

Tax-Supported Debt. Debt that is expected to be repaid from the general fund tax revenues of the City. This includes general obligation bonds, appropriation-supported bonds, and in certain circumstances, moral obligation bonds. For the purpose of this Debt Policy, net tax-supported debt includes general obligation debt for the City, and any moral obligation bonds for which the City has deposited funds to a debt service reserve fund as requested to replenish such reserve fund.

Underwriter. A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter's Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Policy approved 8/1/2014 by City Manager and submitted to City Council for approval on 9/11/2014. In the future the policy will be reviewed and approved as part of the City's budget document each year.

**Last revised 5/13/2022*

Financial Policy- Reserve Funds

Purpose:

Reserve funds will be established and maintained to ensure the continued delivery of City services. The City desires to maintain a prudent level of financial reserves to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The reserves have been accumulated to provide stability and flexibility, to respond to unexpected adversity and/or opportunities, and to stabilize fluctuations in operations' cash flows and rates. Capital Reserve Funds are used to accumulate funds over time that will be used to complete capital projects, acquire major capital assets and support economic development projects.

General Fund Reserves:

Based upon GASB Statement 54, there may be up to five separate categories of fund balance, based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent: *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*. The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself, is termed *unrestricted fund balance*.

The City will maintain adequate reserves of General Fund balance to:

Insulate General Fund programs and current service levels from large and unanticipated one-time expenditure requirements, revenue reductions due to a change in state or federal legislation, adverse litigation or any similar unforeseen action.

- Temporarily insulate General Fund programs and current service levels from slower revenue growth that typically occurs during an economic recession.
- Maintain stable tax rates.
- Aid in long term financial and capital planning.
- Support economic development opportunities.
- Ensure creditworthiness or positive economic conditions to ensure the City maintains a high favorable bond rating.

The City recommends the following General Fund balance levels:

- The City will maintain an *unassigned* General Fund balance minimum between 30% and 35% of General Fund expenditures, which includes transfers.
- *Unrestricted* fund balance in the General Fund should be at a minimum no less than 90 days of regular general fund operating expenditures. Operating expenditures would not include capital outlay or transfers.
- The City will maintain a five-year forecast to monitor projected fund balance levels.
- Per the North Carolina Local Government Commission's recommendations, the City will compare their *unassigned* General Fund Balance to the average unassigned General Fund Balance numbers for electric cities with our population average. This amount can be found on the annual Cash, Taxes and Fund Balance Available statistical reports published by the Department of State Treasurer's office. The benchmark will be to not fall below 40% of our city group average.

The City recommends the following uses of General Fund balance reserves:

- Any amount greater than the *unassigned* General Fund balance target is deemed available for transfer to the capital reserve account for future projects listed in the City's Capital Improvement Plan, acquisition of major capital assets or to support future economic development projects. The City will evaluate each year to determine the amount available for transfer to the capital reserve fund. The City is not required to transfer the entire amount to the reserve fund. Staff will evaluate current economic conditions, the City's forecast for the operating fund, the Capital Improvement Plan and any other relevant factors to determine an acceptable amount to be transferred. The City may elect to transfer no funds to the reserve. Any transfer to the capital reserve will be approved by City Council. The transfer will be determined after the previous year audit is complete and final numbers are available for review.
- Reserves should only be used for specific circumstances: responding to extreme events or emergencies, unanticipated one-time expenditure requirements, to offset unanticipated revenue fluctuations occurring within a fiscal year, and one-time outlays that the City Manager may recommend to City Council.

- All fund balance appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

The City's plan to replenish fund balance levels that fall below the policy guidelines:

- The City will strive to replenish fund balance levels within 3 years.
- The following will be used to replenish reserve levels when available: non-recurring revenues, surplus of year-end revenues that exceed year-end expenditures, and departmental expenditure budget cuts.

Enterprise Fund Reserves – Electric, Water, Wastewater, Stormwater and Airport:

Enterprise funds distinguish between current and non-current assets and liabilities. The measure of working capital (i.e., current assets less current liabilities) indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin for meeting obligations. Working capital is a measure of available margin or buffer in enterprise funds. Enterprise funds should strive to maintain working capital equal to no less than 90 days of operating expenses.

The measure of liquidity helps to assess the ability of the City to sustain a strong financial position. The ratio of unrestricted cash and short-term investments to current liabilities will be used to calculate the liquidity position in Enterprise Funds.

The City will maintain adequate reserves in Enterprise Funds to:

- Ensure stable services and fees.
- Aid in long term financial and capital planning.
- Ensure creditworthiness or positive economic conditions to ensure the City maintains a high favorable bond rating.
- Insulate Enterprise Fund operations and current service levels from large and unanticipated one-time expenditure requirements, a revenue reduction due to a change in state or federal legislation, adverse litigation, or any similar unforeseen action.
- Temporarily insulate the Enterprise Fund operations and current service levels from slower revenue growth that typically occurs during an economic recession.

The City recommends the following Enterprise Fund reserve levels:

- The City will maintain a liquidity ratio of more than one to one.
- The City will maintain 90-days' worth of annual operating expenses.
- The City will maintain rate models to adequately forecast financial condition.

The City recommends the following uses of Enterprise Funds reserves:

- Any amount greater than the working capital target is deemed available for transfer to the capital reserve account for future projects listed in the City's Capital Improvement Plan, large capital asset purchases and economic development projects. The City will evaluate each year to determine the amount for transfer to the capital reserve fund. Staff will evaluate current economic conditions, the City's forecast, and any other relevant factor to determine an acceptable amount to be transferred. The City may elect to transfer no funds to the reserve. Any transfer to the capital reserve will be approved by City Council. The transfer will be determined after the previous year audit is complete and final numbers are available for review.
- Reserves should only be used for specific circumstances: responding to extreme events or emergencies, unanticipated one-time expenditure requirements, to offset unanticipated revenue fluctuations occurring within a fiscal year, and one-time outlays that the City Manager may recommend to City Council.
- Funds will not be available for reserve transfers if working capital targets are not met in the operating fund.
- All retained earnings appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

The City's plan to replenish reserve levels that fall below the policy guidelines:

- The City will strive to replenish reserve levels within 3 years.
- The following will be used to replenish reserve levels when available: non-recurring revenues, surplus of year-end revenues that exceed year-end expenditures, rate adjustments, and departmental expenditure budget cuts.

Capital Project Reserves:

The capital project reserve fund shall be established to maintain and accumulate funds from transfers from the projects related operating fund. These funds shall be maintained to protect the existing assets of the City and ensure public access to City facilities and information while promoting community wide economic development. Capital Project Reserves shall only be used to pay for non-routine and one-time expenditures/expenses, such as land, buildings, construction, large capital outlay, technology improvements, etc. Normally, the following guidelines may be applied to determine if an expenditure/expense is classified as a capital reserve item.

- Construction & Maintenance – 10-year life
- Capital Asset or Vehicle – 10-year life
- Technology Improvements – 5-year life.

The City will maintain adequate capital project reserves to:

- Accumulate funds to acquire large capital assets and to fund various capital projects.
- Allow continued capital improvements during an economic recession or periods of revenue declines.
- Allow for funding of preliminary activities associated with large projects, such as engineering/planning activities.
- Aid in long term capital planning.
- Fund economic development opportunities.

The City recommends the following capital project reserve levels:

- If a capital reserve fund is funded, the City will set a goal to maintain capital reserves of at least 5% of the operating revenue in each operating fund that is associated with the capital project reserve fund. This will be calculated by using the most recent audited financial report.
- The City will maintain a five year operating forecast/rate models to monitor projected reserve levels and to project future capital project funding needs.
- Reserve levels may fall below the recommended target with City Manager recommendation. This situation could arise if the City has an unexpected project that will benefit the community. The project would require City Council approval.

The City recommends the following uses of capital project reserves:

- Acquisition of a major capital asset that recurs irregularly with an estimated useful life of greater than one year. Normally, a major value is defined as greater than \$100,000.
- Major improvement that increases the value of a capital asset \$100,000, excluding reoccurring or routine maintenance projects.
- Funding for large infrastructure projects that exceed \$100,000.
- Economic development activities.
- Funding capital projects that will require longer than one year to complete. (Projects are approved by City Council.)
- The City Manager may recommend an item to City Council that may be classified as a project and funded from these reserves upon Council approval.
- All reserve appropriations will be approved by City Council.
- These policies will be evaluated each year during the budget process to determine if amendments to the policy are needed.

The City's plan to replenish capital project reserve levels that fall below the policy guidelines:

- The City will strive to replenish capital reserve levels within 3 years.
- Capital reserves are funded by transfers from their related operating funds. Surpluses above the reserve targets in each fund will be used to replenish reserve levels in the capital reserve fund.

Policy approved 6/17/2014 by City Manager and submitted to City Council for approval on 9/11/2014. In the future the policy will be reviewed and approved as part of the City's budget document each year.

Authorized Positions

Key for Reading	
	New FY 23 positions with details marked in bold
	New FY 23 changes or adjustments with details marked in bold
	Function Subtotal
	Fund Subtotal

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
General Government										
<i>(Public Services Administration)</i>										
Assistant City Manager	IV	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		1		1.00	1		1.00		1	
<i>(City Manager's Office*)</i>										
City Manager	S	1		1	1		1		1	
Assistant City Manager	IV	2		2	2		2		2	
Public Affairs & Project Manager	112	1		1	1		1		1	
Diversity, Equity, & Inclusion Coordinator	110	1		1	1		1		1	
City Clerk	109	1		1	1		1		1	
Community Outreach Coordinator	109	1		1	1		1		1	
Communications Specialist	210	1		1	1		1		1	
Senior Executive Assistant	209	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		9		9.00	9		9.00		9	
<i>*Note, the Mayor, Mayor Pro-tem & 6 City Council Members are not considered Authorized FTE in this table</i>										
<i>(Human Resources)</i>										
Human Resources Director	II	1		1	1		1		1	
Deputy Human Resources Director	114	1		1	1		1		1	
Safety, Health & Risk Manager	113	1		1	1		1		1	
HR Benefits Manager	111	1		1	1		1		1	
Human Resources Analyst	109	6		6	6		6		6	
Safety, Health & Risk Coordinator	210	2		2	2		2		2	
HR Technician	210	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		13		13.00	13		13.00		13	
<i>(Finance)</i>										
Finance Director	III	1		1	1		1		1	
Deputy Finance Director	114	1		1	1		1		1	
Budget & Performance Manager	113	1		1	1		1		1	
Accounting Operations Manager	112	1		1	1		1		1	
Senior Budget Analyst	110	-		-	2		2		2	
Budget Analyst	210	2		2	-		-		-	
Senior Accountant	210	1		1	1		1		1	
Accountant	209	1		1	1		1		1	
Senior Payroll Technician	209	-		-	1		1		1	
Grants Specialist (2 positions paid 50% each by Transit & Airport)	209	2		1	2		1		2	
Accounting Technician II	207	3		3	3		3		3	
Accounts Payable Technician	207	2		2	2		2		2	
Payroll Technician	207	<u>1</u>		<u>1</u>	-		-		-	
		16		15.00	16		15.00		16	
<i>(Tax)</i>										
Revenue Manager (split with Collections, Billing)	112	1		0.5	1		0.5		1	
Accounting Technician II (split with Collections)	207	<u>1</u>		<u>0.5</u>	<u>1</u>		<u>0.5</u>		<u>1</u>	
		2		1	2		1		2	
<i>(Legal)</i>										
City Attorney	S	1		1	1		1		1	
Deputy City Attorney	114	1		1	1		1		1	
Assistant City Attorney	112	1		1	1		1		1	
Paralegal	210	2		2	2		2		2	
Legal Assistant	210	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		6		6.00	6		6.00		6	
General Government Sub-total		47.0	0.0	45.0	47.0	0.0	45.0		47.0	0.0
										45.0

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Public Safety (Police*)										
Police Chief	III	1		1	1	1	1		1	1
Deputy Police Chief	P7	1		1	1	1	1		1	1
Police Major	P6	2		2	3	3	3		3	3
Police Captain	P5	7		7	7	7	7		7	7
Police Lieutenant	P4	5		5	4	4	4		4	4
Police Sergeant	P3	29		29	29	29	29		29	29
Master Police Officer (Includes SRO positions) (Addition of 1 SRO)	P2	62		62	68	68	67		67	67
Police Officer (includes SRO positions)	P1	89		89	92	92	94		94	94
Police Administration Manager	109	-		-	1	1	1		1	1
Senior Police Crime Analyst (non-sworn)	211	1		1	1	1	1		1	1
Police Crime Analyst (non-sworn)	209	1		1	1	1	1		1	1
Senior Executive Assistant (non-sworn)	209	1		1	-	-	-		-	-
Police Video Technician (non-sworn)	209	1		1	1	1	1		1	1
Executive Assistant	208	-		-	1	1	1		1	1
Senior Customer Service Representative (non-sworn)	207	2		2	2	2	2		2	2
Senior Administrative Assistant (non-sworn)	206	3		3	2	2	2		2	2
Administrative Assistant (non-sworn)	205	2		2	2	2	2		2	2
Customer Service Representative (non-sworn)	204	9		9	9	9	9		9	9
Parking Enforcement Technician (non-sworn)	203	1		1	1	1	1		1	1
		217		217.00	226	226.00	227		227.00	227.00
<i>*Note: School Crossing Guards are not included in this count. Guards are classified as seasonal PT.</i>										
(Code Enforcement)										
Code Enforcement Manager	110	1		1	1	1	1		1	1
Code Enforcement Supervisor	210	1		1	1	1	1		1	1
Senior Code Enforcement Officer	209	2		2	3	3	2		2	2
Code Enforcement Officer	207	5		5	4	4	5		5	5
		9		9.00	9	9.00	9		9	9.00
(Emergency Communications)										
Communications Director (split with Radio Shop)	I	1		0.5	1	0.5	1		0.5	0.5
Communications Center Manager	112	-		-	1	1	1		1	1
911 Telecommunications Center Manager	111	1		1	-	-	-		-	-
911 Shift Supervisor	210	4		4	4	4	4		4	4
Senior Telecommunicator	207	4		4	4	4	4		4	4
Telecommunicator	206	14	4	15	14	4	15	4	14	15
Senior Administrative Assistant	206	1		1	1	1	1		1	1
		25	4	25.50	25	4	25.50	25	4	25.50
(Fiber Network Management)										
Network Manager	112	-		-	1	1.00	1		1.00	1.00
		0		0.00	1	1.00	1		1.00	1.00
(Radio Shop)										
Communications Director (split with Communications)	I	-		0.5	-	0.5	-		0.5	0.5
Communications Shop Manager	111	1		1	1	1	1		1	1
Senior Communications Technician	209	2		2	2	2	2		2	2
Communications Technician	206	1		1	2	2	2		2	2
		4		4.50	5	5.50	5		5.50	5.50
(Fire)										
Fire Chief	III	1		1	1	1	1		1	1
Deputy Fire Chief	F9	2		2	2	2	2		2	2
Division Chief	F8	3		3	3	3	3		3	3
Battalion Chief	F7	9		9	9	9	9		9	9
Fire Captain (Addition of 3 FTE for Ladder 10)	F6	49		49	47	47	48		48	48
Fire Lieutenant (Addition of 3 FTE for Ladder 10)	F4	49		49	48	48	48		48	48
Logistics Officer II	F4	1		1	1	1	1		1	1
Senior Firefighter	F3	4		4	1	1	1		1	1
Logistics Officer I	F2	-		-	1	1	1		1	1
Fire Engineer (Addition of 3 FTE for Ladder 10)	F2	38		38	42	42	48		48	48
Firefighter (Addition of 9 FTE for Ladder 10)	F1	79		79	81	81	92		92	92
GIS Coordinator (split with Solid Waste)	109	-		-	1	0.8	1		0.9	0.9
Fire Administration Manager	109	1		1	1	1	1		1	1
Administrative Assistant	205	2		2	2	2	2		2	2
		238		238	240	239.8	258		257.9	257.9
(Fire - Prevention)										
Division Chief	F8	1		1	1	1	1		1	1
Deputy Fire Marshal	F6	3		3	3	3	3		3	3
Assistant Fire Marshal	F5	5	3	6.2	5	3	6.2	3	5	6.2
		9	3	10.20	9	3	10.20	9	3	10.20

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
<i>(Fire - Training)</i>										
Division Chief	F8	1		1	1		1		1	
Fire Captain (Addition of 1 Training Captain)	F6	<u>3</u>		<u>3</u>	<u>4</u>		<u>4</u>		<u>5</u>	
		4		4.00	5		5.00		6	
<i>(Emergency Mgt. - reports to City Manager's Office)</i>										
Emergency Management Coordinator	113	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		1.00		1.00	1.00		1.00		1.00	
Public Safety Sub-total		507.0	7.0	509.2	521.0	7.0	523.0		541.0	7.0
Public Works										
<i>(Streets & Traffic)</i>										
Transportation Director	III	1		1	1		1		1	
Deputy Transportation Director	114	1		1	1		1		1	
Project Engineer	112	1		1	1		1		1	
Streets Superintendent	110	1		1	1		1		1	
Assistant Streets Superintendent	109	1		1	1		1		1	
Staff Engineer	109	1		1	1		1		1	
GIS Coordinator	109	1		1	1		1		1	
Streets Crew Supervisor	210	5		5	5		5		5	
Construction Inspector	208	1		1	1		1		1	
CAD Technician	208	1		1	1		1		1	
Executive Assistant	208	1		1	1		1		1	
Senior Equipment Operator	207	8		8	8		8		8	
Equipment Operator	205	6		6	6		6		6	
Streets Maintenance Worker	204	<u>7</u>		<u>7</u>	<u>7</u>		<u>7</u>		<u>7</u>	
		36		36.00	36		36.00		36	
<i>(Traffic Signals)</i>										
Engineering Manager	113	-		-	1		1		1	
Traffic Engineer	112	1		1	-		-		-	
Staff Engineer	109	1		1	1		1		1	
Traffic Signal Supervisor	211	1		1	1		1		1	
Traffic Management Center Operator	210	1		1	1		1		1	
Signal Technician II	TBD	-		-	2		2		2	
Signal Technician I	209	<u>4</u>		<u>4</u>	<u>2</u>		<u>2</u>		<u>2</u>	
		8		8.00	8		8.00		8	
<i>(Traffic Services)</i>										
Transportation Coordinator	109	1		1	1		1		1	
Sign Technician II	208	2		2	2		2		2	
Sign Technician I	206	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>		<u>2</u>	
		5		5.00	5		5.00		5	
<i>(Solid Waste & Recycling)</i>										
Solid Waste Services Director	I	1		1	1		1		1	
Deputy Solid Waste Services Director	114	1		1	1		1		1	
GIS Coordinator (split with Fire)	109	-		-	-		0.1		-	0.1
Solid Waste Superintendent	109	1		1	1		1		1	
Solid Waste Administration Manager	109	-		-	1		1		1	
Solid Waste Assistant Superintendent (New Position)	TBD	-		-	-		-		1	1
Solid Waste Crew Supervisor (Addition of 2 FTE)	210	<u>3</u>		<u>3</u>	<u>3</u>		<u>3</u>		<u>5</u>	<u>5</u>
Environmental Education Specialist (split with Water & Stormwater)	209	1		0.5	1		0.5		1	0.5
Executive Assistant	208	1		1	1		1		1	
Senior Customer Service Specialist	208	1		1	1		1		1	
Senior Equipment Operator (Addition of 7 FTE)	207	<u>8</u>		<u>8</u>	<u>10</u>		<u>10</u>		<u>17</u>	<u>17</u>
Customer Service Specialist (Moved from Customer Care)	205	-		-	-		-		1	1
Solid Waste Compliance Inspector	205	2		2	1		1		1	
Equipment Operator (Addition of 9 FTE)	205	<u>10</u>		<u>10</u>	<u>10</u>		<u>10</u>		<u>19</u>	<u>19</u>
Solid Waste Worker	204	<u>8</u>		<u>8</u>	<u>10</u>		<u>10</u>		<u>10</u>	<u>10</u>
		37		36.50	41		40.60		61	60.60
<i>(Cemeteries - Buildings & Grounds)</i>										
Cemetery Maintenance Manager	109	1		1	1		1		1	
GIS Coordinator (split with Fire)	109	-		-	-		0.1		-	-
Cemetery Crew Supervisor	208	2		2	2		2		2	
Cemetery Maintenance Worker	203	<u>6</u>		<u>6</u>	<u>6</u>		<u>6</u>		<u>6</u>	<u>6</u>
		9		9.00	9		9.10		9	9.00
<i>(Fleet Services)</i>										
Fleet Services Director	I	1		1	1		1		1	
Fleet Services Training Coordinator	211	-		-	1		1		1	
Fleet Services Manager	210	1		1	1		1		1	

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
		Fleet Services Supervisor	210	1		1	1	1	1	
Master Mechanic	209	3		3	3	3	4		4	
Automotive Parts Supervisor	208	1		1	1	1	1		1	
Executive Assistant	208	1		1	1	1	1		1	
Fleet Mechanic	207	5		5	5	5	4		4	
Automotive Parts Clerk	204	1		1	1	1	1		1	
		14		14.00	15		15.00	15		15.00
Public Works Sub-total		109.0	0.0	108.5	114.0	0.0	113.7	134.0	0.0	133.6
Economic Development										
<i>(Planning & Neighborhood Development)</i>										
Planning & Neighborhood Development Director	II	1		1	1	1	1		1	
Deputy Director of Planning & Neighborhood Development	114	1		1	1	1	1		1	
Development Review Manager	112	1		1	1	1	1		1	
Planning & Development Manager	112	1		1	1	1	1		1	
Community Development Manager	112	1		1	1	1	1		1	
Design Manager	112	1		1	1	1	1		1	
GIS Administrator	110	1		1	1	1	1		1	
Senior Planner	110	4		4	4	4	4		4	
Clearwater Artist Studio Coordinator	109	1		1	1	1	1		1	
Planner	209	2		2	2	2	2		2	
Urban Planner	209	1		1	1	1	1		1	
Senior Executive Assistant	209	1		1	1	1	1		1	
Community Development Technician	207	1		1	1	1	1		1	
Development Services Technician	206	2		2	2	2	2		2	
		19		19.00	19		19.00	19		19.00
<i>(Economic Development)</i>										
Economic Development Manager	112	-		-	1	1	1		1	
Economic Development Coordinator	111	1		1.00	1	1.00	1		1.00	
		1		1.00	1		1.00	1		1.00
Economic Development Sub-total		20.0	0.0	20.0	20.0	0.0	20.0	20.0	0.0	20.0
Parks & Recreation										
Parks & Recreation Director	II	1		1	1	1	1		1	
Deputy Parks & Recreation Director	114	1		1	1	1	1		1	
Facilities Manager	111	1		1	1	1	1		1	
Senior Planner	110	1		1	1	1	1		1	
Parks & Recreation Coordinator	109	3		3	3	3	3		3	
Parks & Recreation Supervisor	209	6		6	6	6	6		6	
Senior Executive Assistant	209	1		1	1	1	1		1	
Parks & Recreation Assistant Supervisor	208	2		2	2	2	2		2	
Parks & Recreation Specialist	207	3		3	3	3	3		3	
Reservation/Facility Assistant (New Position)	207	-		-	-	-	1		1	
Senior Administrative Assistant	206	2		2	2	2	2		2	
Fitness Instructor/Event Assistant	206	-	1	0.5	-	1	0.5	-	1	0.5
Administrative Assistant	205	1		1	1	1	1		1	
Programmer	205	-	2	1	-	2	1	-	2	1
Part-Time Rec Center Leader	202	-	25	12.5	-	26	13	-	26	13
		22	28	36.00	22	29	36.50	23	29	37.50
Parks & Recreation Sub-total		22.0	28.0	36.0	22.0	29.0	36.5	23.0	29.0	37.5
General Fund Sub-Total		705.0	35.0	718.7	724.0	36.0	738.2	765.0	36.0	779.2
Community Development Block Grant										
Federal Program Coordinator	110	-		-	-	0.3	0		0.3	
Construction Coordinator	109	1		1.00	1	1.00	1		1.00	
		1		1.00	1		1.30	1		1.30
CDBG Sub-total		1.0	0.0	1.0	1.0	0.0	1.3	1.0	0.0	1.3
Home Consortium										
Federal Program Coordinator	110	1		1.00	1	0.7	1		0.7	
		1		1.00	1		0.70	1		0.70
Home Consortium Sub-total		1.0	0.0	1.0	1.0	0.0	0.7	1.0	0.0	0.7

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
		Municipal Service District								
Downtown Development Manager	112	1		1	1	1	1		1	
Downtown Development Specialist	208	1		1	1	1	1		1	
		2	0.0	2.0	2	0.0	2.0	2	0.0	2.0
Municipal Service District Sub-total										
Electric Systems										
<i>(Electric Administration)</i>										
Electric Systems Director	III	1		1	1	1	1		1	
Deputy Electric Systems Director	114	1		1	1	1	1		1	
Electric Operations Manager	113	-		-	1		1		1	
Electric Systems Administration Manager (New Position)	109	-	-	-	-	-	1	1	1	
Executive Assistant	208	1		1	1	1	1		1	
		3	0.0	3.0	4	0.0	4.0	5	0.0	5.0
<i>(Powerline Maintenance)</i>										
Electric Systems Coordinator II	112	2		2	2	2	2		2	
Electric Systems Special Project Manager	112	-		-	1		1		1	
Electric Systems Coordinator I	111	3		3	3	3	3		3	
Electric Systems Technician II	210	5		5	5	5	7		7	
Electric Systems Analyst	210	1		1	1	1	1		1	
Electric Systems Line Technician I	208	1		1	1	1	1		1	
Electric Systems Technician I	208	6		6	6	6	4		4	
		18	0.0	18.00	19	0.0	19.00	19	0.0	19.00
<i>(Tree Trimming)</i>										
Electric Tree Trimming Supervisor	212	1		1	1	1	1		1	
Electric Tree Trimming Crew Leader	209	3		3	3	3	3		3	
Electric Tree Trimmer II	208	3		3	3	3	2		2	
Electric Tree Trimmer I	207	3		3	3	3	4		4	
		10	0.0	10.00	10	0.0	10.00	10	0.0	10.00
<i>(Electric Construction)</i>										
Electric Systems Coordinator II	112	2		2	2	2	2		2	
Electric Systems Coordinator I	111	2		2	2	2	2		2	
Electric Construction Supervisor	212	7		7	7	7	7		7	
Electric Safety Coordinator	211	1		1	1	1	1		1	
Electric Systems Line Technician III	211	12		12	13	13	12		12	
Electric Systems Line Technician II	210	5		5	5	5	6		6	
Electric Systems Line Technician I	208	8		8	7	7	7		7	
		37	0.0	37.00	37	0.0	37.00	37	0.0	37.00
<i>(Electric Engineering)</i>										
Electrical Engineer	113	1		1	1	1	1		1	
Project Engineer	112	1		1	1	1	1		1	
GIS Supervisor	110	1		1	1	1	1		1	
GIS Analyst	211	2		2	2	2	2		2	
Electric Engineering Technician	210	3		3	3	3	3		3	
		8	0.0	8.00	8	0.0	8.00	8	0.0	8.00
<i>(Utility Locate Services)</i>										
Electric Utility Locator Supervisor	211	1		1	1	1	1		1	
Utility Locator	207	4		4	2	2	2		2	
		5	0.0	5.00	3	0.0	3.00	3	0.0	3.00
Electric System Sub-total										
		81.0	0.0	81.0	81.0	0.0	81.0	82.0	0.0	82.0
Stormwater										
Water Resources Director (split with Water & Wastewater)	III	-		0.33	-		0.33	-		0.33
Deputy Water Resources Director (split with Water & Wastewater)	114	1		0.34	1		0.34	1		0.34
Engineering Manager (split with Water & Wastewater)	113	-		0.33	-		0.33	-		0.33
Project Engineer (split with Water & Wastewater)	112	1		0.34	1		0.34	1		0.34
Senior GIS Coordinator (split with Water & Wastewater)	110	-		0.33	-		0.33	-		0.33
Water Resources Superintendent	110	1		1	1	1	1		1	
Staff Engineer (split with Water & Wastewater)	109	1		0.34	1		0.34	1		0.34
Water Crew Supervisor	210	4		4	4	4	4		4	
Water Safety Coordinator	209	-		-	-		0.33	-		0.33
Environmental Education Specialist (split with Solid Waste & Water)	209	-		0.25	-		0.25	-		0.25
Technical Equipment Operator	208	3		3	3	3	3		3	
Senior Equipment Operator	207	5		5	5	5	5		5	
Equipment Operator	205	2		2	3	3	3		3	
Utility Services Worker	204	3		3	3	3	3		3	
		21	0.0	20.26	22	0.0	21.59	22	0.0	21.59

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Stormwater Sub-total		21.0	0.0	20.3	22.0	0.0	21.6	22.0	0.0	21.6
Water Resources										
<i>(Hillgrove Water Treatment Plant)</i>										
Laboratory Coordinator (position shared with Coddle Creek WTP)	110	1		0.5	1		0.5	1		0.5
Treatment Plant Supervisor	110	1		1	1		1	1		1
Water Systems Supervisor	211	1		1	1		1	1		1
Water/Wastewater Systems Technician	208	2		2	2		2	2		2
Water Treatment Plant Operator	208	8		8	8		8	8		8
Utility Systems Technician	207	2		2	2		2	2		2
Custodian	202	1		1	1		1	1		1
		16		15.50	16		15.50	16		15.50
<i>(Coddle Creek Water Treatment Plant)</i>										
Laboratory Coordinator (position shared with Hillgrove WTP)	110	-		0.5	-		0.5	-		0.5
Treatment Plant Supervisor	110	1		1	1		1	1		1
Water Systems Supervisor	211	1		1	1		1	1		1
Water/Wastewater Systems Technician	208	2		2	2		2	2		2
Water Treatment Plant Operator	208	8		8	8		8	8		8
Utility Systems Technician	207	2		2	2		2	2		2
Custodian	202	1		1	1		1	1		1
		15		15.50	15		15.50	15		15.50
<i>(Waterlines Operations & Maintenance)</i>										
Water Resources Director (split with Stormwater & Wastewater)	III	1		0.34	1		0.34	1		0.34
Deputy Water Resources Director (split with Stormwater & Wastewater)	114	-		0.33	-		0.33	-		0.33
Engineering Manager (split with Stormwater & Wastewater)	113	1		0.34	1		0.34	1		0.34
Water Operations Manager	112	1		1	1		1	1		1
Project Engineer (split with Stormwater & Wastewater)	112	-		0.33	-		0.33	-		0.33
Water Resources Superintendent	110	2		2	1		1	1		1
Senior GIS Coordinator (split with Stormwater & Wastewater)	110	1		0.34	1		0.34	1		0.34
System Protection Superintendent (split with Wastewater)	110	1		0.5	1		0.5	1		0.5
Water Resources Project Manager	109	1		1	1		1	1		1
Staff Engineer (split with Stormwater & Wastewater)	109	-		0.33	-		0.33	-		0.33
Water Systems Supervisor	211	-		-	1		1	1		1
Water Meter Services Supervisor	210	1		1	1		1	1		1
Water Crew Supervisor	210	5		5	5		5	5		5
Water Safety Coordinator	209	1		1	1		0.34	1		0.34
Environmental Education Specialist (split with Solid Waste & Stormwater)	209	-		0.25	-		0.25	-		0.25
System Protection Inspector	208	1		1	1		1	1		1
Executive Assistant	208	1		1	1		1	1		1
Senior Customer Service Specialist	208	1		1	1		1	1		1
GIS Technician	207	1		1	1		1	1		1
Senior Equipment Operator (Addition of 1 FTE)	207	4		4	4		4	5		5
Utility Systems Technician	207	4		4	5		5	5		5
Utility Locator	207	-		-	2		2	2		2
Administrative Assistant	205	1		1	1		1	1		1
Equipment Operator	205	4		4	4		4	4		4
Utility Service Worker	204	7		7	7		7	7		7
		39		37.76	42		40.10	43		41.10
Water Resources Sub-total		70.0	0.0	68.8	73.0	0.0	71.1	74.0	0.0	72.1
Public Transit										
Transit Director	I	1		1	1		1	1		1
Transit Manager	113	1		1	1		1	1		1
Transit ADA Coordinator	109	1		1	1		1	1		1
Transit Grants Compliance Coordinator	109	1		1	-		-	-		-
Transit Planner & Technology Coordinator	109	-		-	1		1	1		1
Grants Specialist (split with Finance)	209	-		0.5	-		0.5	-		0.5
Senior Customer Service Representative	207	2		2	2		2	2		2
		6		6.50	6		6.50	6		6.50
Transit Sub-total		6.0	0.0	6.5	6.0	0.0	6.5	6.0	0.0	6.5
Wastewater Resources										
<i>(Wastewaterlines Operation & Maintenance)</i>										
Water Resources Director (split with Water & Stormwater)	III	-		0.33	-		0.33	-		0.33
Deputy Water Resources Director (split with Water & Stormwater)	114	-		0.33	-		0.33	-		0.33
Engineering Manager (split with Water & Stormwater)	113	-		0.33	-		0.33	-		0.33

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
		Project Engineer (split with Water & Stormwater)	111	-	-	0.33	-	-	0.33	-
Senior GIS Coordinator (split with Water & Stormwater)	110	-	-	0.33	-	-	0.33	-	-	0.33
System Protection Superintendent (split with Water)	110	-	-	0.5	-	-	0.5	-	-	0.5
Water Resources Superintendent	110	1	-	1	1	-	1	1	-	1
Staff Engineer (split with Stormwater & Water)	109	-	-	0.33	-	-	0.33	-	-	0.33
W/WW Systems Supervisor	211	1	-	1	1	-	1	1	-	1
Water Systems Supervisor	211	1	-	1	1	-	1	1	-	1
Water Crew Supervisor	210	6	-	6	6	-	6	6	-	6
Water Safety Coordinator	209	-	-	-	-	-	0.33	-	-	0.33
System Protection Inspector	208	1	-	1	1	-	1	1	-	1
W/WW Systems Technician	208	1	-	1	1	-	1	1	-	1
Technical Equipment Operator	208	8	-	8	8	-	8	8	-	8
GIS Technician	207	1	-	1	1	-	1	1	-	1
Senior Equipment Operator	207	3	-	3	3	-	3	3	-	3
Equipment Operator	205	4	-	4	4	-	4	4	-	4
Utility Service Worker	204	2	-	2	2	-	2	2	-	2
		29	0.0	31.48	29	0.0	31.81	29	0.0	31.81
Wastewater Resources Sub-total		29.0	0.0	31.5	29.0	0.0	31.8	29.0	0.0	31.8
Aviation (Concord-Padgett Regional Airport)										
Aviation Director	II	1	-	1	1	-	1	1	-	1
Assistant Aviation Director	113	1	-	1	1	-	1	1	-	1
Aviation Operations Manager	112	1	-	1	1	-	1	1	-	1
Customer Service Manager	112	1	-	1	1	-	1	1	-	1
Aviation Project Manager (New Position)	109	-	-	-	-	-	-	1	-	1
Building Maintenance Supervisor	212	1	-	1	1	-	1	1	-	1
Aviation Coordinator (Additional 1 FTE for Safety & Ops)	210	2	-	2	2	-	2	3	-	3
Customer Service Supervisor	210	1	-	1	1	-	1	1	-	1
Grants Specialist (split with Finance)	209	-	-	0.5	-	-	0.5	-	-	0.5
Aviation Supervisor	208	4	-	4	4	-	4	4	-	4
Executive Assistant	208	1	-	1	1	-	1	1	-	1
Airport Electrician	208	1	-	1	1	-	1	1	-	1
Airport Maintenance Mechanic	206	2	-	2	2	-	2	2	-	2
Aviation Service Worker (Addition of 1 FTE)	205	17	-	17	17	-	17	18	-	18
Administrative Assistant	205	1	-	1	3	-	3	3	-	3
Customer Service Representative	204	9	-	9	8	-	8	8	-	8
Grounds Maintenance Worker	203	-	-	-	1	-	1	1	-	1
Custodian (Addition of 1 FTE)	202	2	-	2	2	-	2	3	-	3
		45	0.0	45.50	47	0.0	47.50	51	0.0	51.50
Aviation Sub-total		45.0	0.0	45.5	47.0	0.0	47.5	51.0	0.0	51.5
Housing Department (HUD Funded) (Public Housing, Section 8 Vouchers, & FSS Grant)										
Housing Director	I	1	-	1	1	-	1	1	-	1
Housing Manager	111	1	-	1	1	-	1	1	-	1
Housing Inspector/ Maintenance Supervisor	210	1	-	1	1	-	1	1	-	1
Senior Executive Assistant	209	1	-	1	1	-	1	1	-	1
Building Maintenance Mechanic II	208	1	-	1	1	-	1	1	-	1
Building Maintenance Mechanic I	206	2	-	2	2	-	2	2	-	2
Family Self-Sufficiency Specialist	205	1	-	1	1	-	1	1	-	1
Housing Specialist	205	3	-	3	3	-	3	3	-	3
Resident Service Coordinator	204	1	-	1	1	-	1	1	-	1
Customer Service Representative	204	1	-	1	1	-	1	1	-	1
		13	0.0	13.00	13	0.0	13.00	13	0.0	13.00
Housing Department Sub-total		13.0	0.0	13.0	13.0	0.0	13.0	13.0	0.0	13.0
Internal Services (Utilities Collections)										
Revenue Manager (split with Tax & Billing)	112	-	-	0.25	-	-	0.25	-	-	0.25
Accounting Technician II (1 FTE split with Tax)	207	1	-	1.5	1	-	1.5	1	-	1.5
Accounting Technician I	206	2	-	2	2	-	2	2	-	2
		3	0.0	3.75	3	0.0	3.75	3	0.0	3.75
(Data Services)										
GIS Coordinator	109	1	-	1	-	-	-	-	-	-
		1	0.0	1.00	0	0.0	0.00	0	0.0	0.00

Position	Salary Grade	FY 2020-2021 Budget			FY 2021-2022 Budget			FY 2022-2023 Budget		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
<i>(Billing)</i>										
Revenue Manager (split with Tax & Utilities Collections)	112	-		0.25	-		0.25	-		0.25
Utility Billing Manager	109	1		1	1		1	1		1
AMI Monitoring Lead	210	1		1	1		1	1		1
Senior Meter Technician	209	1		1	1		1	1		1
Meter Technician	206	8		8	8		8	8		8
Utility Billing Specialist	206	5		5	5		5	5		5
		16		16.25	16		16.25	16		16.25
<i>(Customer Care)</i>										
Customer Service Manager	112	1		1	1		1	1		1
Customer Service Supervisor	210	2		2	2		2	2		2
Senior Meter Technician	209	1		1	1		1	1		1
Senior Customer Service Specialist	208	3		3	3		3	3		3
Customer Service Specialist II	207	-		-	2		2	2		2
Customer Service Specialist (Moved 1 Customer Service Specialist to Solid Waste)	205	18		18	16		16	15		15
		25		25.00	25		25.00	24		24.00
<i>(Engineering)</i>										
Engineering Director	III	1		1	1		1	1		1
Deputy City Engineer	114	1		1	1		1	1		1
Engineering Manager	113	1		1	1		1	1		1
Project Engineer	112	2		2	2		2	2		2
Engineering Construction Manager	111	1		1	1		1	1		1
Surveyor / Real Estate Manager	111	1		1	1		1	1		1
Engineer Coordinator	109	1		1	1		1	1		1
Right of Way Agent	212	1		1	1		1	1		1
Assistant Surveyor Supervisor	210	1		1	1		1	1		1
Senior Engineering Technician	209	2		2	2		2	2		2
Engineering Construction Supervisor	209	1		1	1		1	1		1
Building Construction Specialist	209	1		1	1		1	1		1
Construction Inspector	208	6		6	6		6	6		6
Executive Assistant	208	1		1	1		1	1		1
CAD Technician	208	2		2	2		2	2		2
Survey Technician II	207	2		2	2		2	2		2
Senior Administrative Assistant	206	1		1	1		1	1		1
		26		26.00	26		26.00	26		26.00
<i>(Purchasing)</i>										
Purchasing Manager	111	1		1	1		1	1		1
Warehouse Supervisor	210	1		1	1		1	1		1
Purchasing Technician	207	2		2	2		2	2		2
Logistics Specialist & Safety Representative	205	1		1	1		1	1		1
Logistics Specialist	203	2		2	2		2	2		2
		7		7.00	7		7.00	7		7.00
<i>(Buildings & Grounds Maintenance)</i>										
Buildings & Grounds Director	I	1		1	1		1	1		1
Deputy Buildings & Grounds Director	114	1		1	1		1	1		1
Building Systems & Services Manager	111	1		1	1		1	1		1
Grounds Maintenance Manager	109	1		1	1		1	1		1
Urban Forester	109	1		1	1		1	1		1
Custodial Services Manager (Reclass 1 Custodian Supervisor)	109	-		-	-		-	1		1
Building Maintenance Supervisor	212	3		3	3		3	3		3
Custodian Supervisor (Reclass 1 Custodian)	209	1		1	1		1	1		1
Grounds Crew Supervisor	208	6		6	7		7	7		7
Maintenance Mechanic II	208	3		3	4		4	4		4
Maintenance Mechanic I	206	1		1	1		1	1		1
Administrative Assistant (Addition of 1 FTE)	205	-		-	-		-	1		1
Grounds Maintenance Worker	203	18		18	21		21	21		21
Custodian (Addition of 1 FTE)	202	13	5	15.5	13	5	15.5	13	5	15.5
		50	5	52.50	55	5	57.50	57	5	59.50
Internal Services Sub-total		128.0	5.0	131.5	132.0	5.0	135.5	133.0	5.0	136.5
TOTAL FULL-TIME EMPLOYEES		1102			1131			1179		
TOTAL PERM. PART-TIME EMPLOYEES			40			41			41	
TOTAL FTE				1,120.7			1,150.2			1,198.2

Compensation Plan Grade Assignments

The compensation plan grades listed below have an effective date of July 25, 2022.

Grade	Pay Structure - Annual			Pay Structure - Bi-Weekly			Pay Structure - Hourly		
	Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
202	34,093.08	45,002.87	56,253.58	1,311.27	1,730.88	2,163.60	16.39	21.64	27.04
203	35,115.87	46,352.96	57,941.19	1,350.61	1,782.81	2,228.51	16.88	22.29	27.86
204	36,169.35	47,743.55	59,679.43	1,391.13	1,836.29	2,295.36	17.39	22.95	28.69
205	37,254.43	49,175.86	61,469.81	1,432.86	1,891.38	2,364.22	17.91	23.64	29.55
206	38,372.06	50,651.14	63,313.90	1,475.85	1,948.12	2,435.15	18.45	24.35	30.44
207	39,748.11	52,666.28	65,584.42	1,528.77	2,025.63	2,522.48	19.11	25.32	31.53
208	43,325.46	57,406.22	71,487.02	1,666.36	2,207.93	2,749.50	20.83	27.60	34.37
209	47,224.76	62,572.80	77,920.85	1,816.34	2,406.65	2,996.96	22.70	30.08	37.46
210	51,474.97	68,204.34	84,933.73	1,979.81	2,623.24	3,266.68	24.75	32.79	40.83
211	56,107.74	74,342.73	92,505.63	2,157.99	2,859.34	3,557.91	26.97	35.74	44.47
212	61,157.42	81,033.59	100,909.75	2,352.21	3,116.68	3,881.14	29.40	38.96	48.51
109	55,511.12	73,552.22	91,593.36	2,135.04	2,828.93	3,522.82	26.69	35.36	44.04
110	60,507.10	80,171.92	99,836.75	2,327.20	3,083.54	3,839.88	29.09	38.54	48.00
111	65,952.75	87,387.40	108,822.06	2,536.64	3,361.05	4,185.46	31.71	42.01	52.32
112	72,548.04	96,126.13	119,704.24	2,790.31	3,697.16	4,604.01	34.88	46.21	57.55
113	79,802.83	105,738.77	131,674.67	3,069.34	4,066.88	5,064.41	38.37	50.84	63.31
114	87,783.11	116,312.64	144,842.14	3,376.27	4,473.56	5,570.85	42.20	55.92	69.64
115	95,957.93	127,144.26	158,330.58	3,690.69	4,890.16	6,089.64	46.13	61.13	76.12
I	97,877.08	129,687.13	161,497.18	3,764.50	4,987.97	6,211.43	47.06	62.35	77.64
II	104,728.48	138,765.24	172,801.99	4,028.02	5,337.12	6,646.23	50.35	66.71	83.08
III	112,059.47	148,478.80	184,898.13	4,309.98	5,710.72	7,111.47	53.87	71.38	88.89
IV	119,903.64	158,872.32	197,841.01	4,611.68	6,110.47	7,609.27	57.65	76.38	95.12
V	128,296.89	169,993.38	211,689.87	4,935.50	6,538.21	8,141.92	61.68	81.73	101.77
VI	137,277.67	181,892.91	226,508.16	5,279.91	6,995.88	8,711.85	66.00	87.45	108.90
F1	38,670.11	50,271.15	61,872.18	1,487.31	1,933.51	2,379.70	13.24	17.21	21.18
F2	44,614.63	56,883.65	69,304.27	1,715.95	2,187.83	2,665.55	15.27	19.47	23.73
F4	48,098.90	61,941.91	75,784.93	1,849.96	2,382.38	2,914.81	23.12	29.78	36.44
F5	53,000.92	68,846.19	84,691.45	2,038.50	2,647.93	3,257.36	25.48	33.10	40.72
F6	59,392.62	78,806.51	98,220.39	2,284.33	3,031.20	3,777.71	28.55	37.88	47.22
F7	68,765.47	89,395.11	113,463.02	2,644.83	3,438.27	4,363.96	33.06	42.98	54.55
F8	76,260.90	100,664.39	125,830.49	2,933.11	3,871.71	4,839.63	36.66	48.40	60.50
F9	80,073.95	105,697.61	132,122.02	3,079.77	4,065.29	5,081.62	38.50	50.82	63.52
P1	42,609.48	57,096.22	71,582.96	1,638.83	2,196.01	2,753.19	19.11	25.61	32.10
P2	48,569.92	62,011.03	75,452.14	1,868.07	2,385.04	2,902.01	21.78	27.81	33.84
P3	57,276.82	77,748.61	98,220.39	2,202.95	2,990.33	3,777.71	25.69	34.87	44.05
P4	60,507.10	82,592.20	104,072.21	2,327.20	3,176.62	4,002.78	29.09	39.71	50.03
P5	62,159.65	85,712.79	109,265.93	2,390.75	3,296.65	4,202.54	29.88	41.21	52.53
P6	76,233.71	98,272.95	120,312.19	2,932.07	3,779.73	4,627.39	36.65	47.25	57.84
P7	79,764.13	109,369.37	138,974.65	3,067.85	4,206.51	5,345.18	38.35	52.58	66.81

Anticipated Compensation Guide Changes

From FY 2021 to FY 2022, the HR department conducted a study of our compensation structure. On June 9, 2022, City Council approved changes to this structure that will be effective July 25, 2022. Since these changes will go into effect after the adoption of the FY 2023 budget, they are not reflected in the list of Authorized Positions. These changes are listed below:

Structure Changes

- A new grade of 115 will be added
- A new grade of VI will be added
- New Salary Ranges for Grades I through V with a maximum shift of 10%

Position Changes

Position Title	Previous Grade	New Grade	New Min	New Mid	New Max
Code Enforcement Officer	207	208	43,325.46	57,406.22	71,487.02
Senior Equipment Operator	207	209	47,224.76	62,572.80	77,920.85
Fleet Service Manager	210	212	61,157.42	81,033.59	100,909.75
Communications Shop Operations Manager	111	113	79,802.83	105,738.77	131,674.67
Purchasing Manager	111	113	79,802.83	105,738.77	131,674.67
Revenue Manager	112	113	79,802.83	105,738.77	131,674.67
Economic Development Manager	112	113	79,802.83	105,738.77	131,674.67
Deputy Finance Director	114	115	95,957.93	127,144.26	158,330.26
Deputy Transportation Director	114	115	95,957.93	127,144.26	158,330.26
Solid Waste Director	I	II	104,728.48	138,765.24	172,801.99
Transit Director	I	II	104,728.48	138,765.24	172,801.99
Finance Director	III	IV	119,903.64	158,872.32	197,841.01
Assistant City Manager	IV	V	128,296.89	169,993.38	211,689.87
Deputy City Manager	V	VI	137,277.67	181,892.91	226,508.16

Glossary

Accrual Basis of Accounting (or Full Accrual): Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Ad Valorem Tax: A tax levied in proportion to the value of real property.

Amortization: Paying the principal amount of a debt issue through periodic payments either directly to bondholders or to a sinking fund for later payment to bondholders. Amortization payments include interest and any payment on principal.

Appropriation: Expenditure authority created by the City Council.

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes. (Note: the County establishes Property values.)

Assigned Fund Balance: Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes.

Audit: An annual systematic review of an organization's financial accounts by an independent body.

Authorized Bond: Bonds that have been legally approved but may or may not have been sold.

Balanced Budget: Occurs when planned expenditures equal anticipated revenues. North Carolina state law requires the annual operating budget to be balanced.

Base Budget: Those resources necessary to meet an established and existing service level.

Basis of Accounting: The accounting method that determines when, for accounting purposes, expenditures, expenses, and revenues are recognized. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

Benchmarking: The systematic process of searching for best practices, innovative ideas and highly effective operating procedures that lead to superior performance. The process of identifying the best-in-class and duplicating or surpassing their performance.

Bond: A written promise to pay a specific amount of money with interest within a specific time period, usually long-term.

Bond Rating: A grade indicating a governmental unit's investment qualities. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit. The three main bond-rating agencies include: Standard and Poor's, Moody's, and Fitch.

Budget: The budget translates organizational intentions into actions, allocating resources in support of organizational goals, objectives, and desired service levels.

Budget Amendment: A legal procedure used by the City staff and the City Council to revise a budget appropriation.

Budget Document: A formal document outlining the City's financial plan for a fiscal year.

Budget Message: A written overview of the proposed budget from the City Manager to the Mayor and City Council that discusses the major budget items and changes and the City's present and future financial condition.

Budget Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Budget Unit: An organizational budget / operating unit within each City department or division (e.g. Tree Trimming is a budget unit within the Electric Systems department).

Capital Improvement Program (CIP): A multi-year plan (5 years for the City) for the construction or acquisition of major capital items (over \$100,000). The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

Capital Outlay: An expenditure expected to have a useful life greater than one year or a total value of \$5,000 or more resulting in the acquisition of or addition to a fixed asset. Examples of capital outlay expenditures include vehicles, mowing equipment, and buildings. The portion of the budget pertaining to the purchase of capital outlay items.

Capital Project: A capital improvement that usually requires a major initial investment over \$100,000, and a significant and continuing financial commitment in the form of operating costs.

Certificates of Participation (COPS): A security created as a part of a lease-purchase agreement. The lender, the holder of the certificate, owns a right to participate in periodic lease payments (interest and return of principal) as they are paid.

City Council: A seven-member governing board elected within districts for four-year terms by the citizens of Concord.

City Manager: An individual appointed at the discretion of the Mayor and City Council to serve as the chief administrative officer of the City.

Committed Fund Balance: Used for specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority

Community Development Block Grant (CDBG): An entitlement grant from the U.S. Department of Housing and Urban Development (HUD) to assist low- and moderate-income persons of the City in targeted neighborhoods. This fund is required by federal regulations to account for the use of these funds.

Cost Allocations: Portion of the budget pertaining to payments made to other departments for costs involved in supporting a primary service.

Debt Service: The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

Debt Service Funds: Funds used for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt.

Deficit: The amount by which expenditures exceed revenues during an accounting period.

Department: A major administrative division of the City that has overall management responsibility for an operation within a function.

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 must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Effectiveness Measure: A performance measure identifying quality or extent to which an organization is obtaining its objectives (ex. percentage of yard waste/leaf collection points serviced on time).

Efficiency Measure: A performance measure identifying inputs used per unit of output, or unit costs (ex. cost per ton of yard waste/leaves collected).

Encumbrance: A financial commitment or earmark for services, contracts, or goods that have not yet been delivered by a specified time frame, usually the end of the fiscal year.

Enterprise Fund: A fund that accounts for a governmental activity supported wholly or partially with user fees or charges and operated using business principles.

Expenditures: The measurement focus of governmental fund accounting identifying financial resources expended during a period for operations, capital outlay, and long-term debt principal retirement and interest. Except for long-term debt principal retirement expenditures, expenditures reflect the cost incurred to acquire goods and services.

Expenses: The measurement focus of proprietary fund accounting identifying costs expired during a period, including depreciation and other allocations as in business accounting. Expenses reflect the cost of goods or services used.

External Agency: A non-governmental agency, usually of nonprofit legal status, which may request public funds for use on programs benefiting social, cultural, or economic needs of the City.

Fiscal Policy: The financial plan embracing the general goals and acceptable procedures for managing the City's financial resources.

Fiscal Year: A 12-month period of time, from July 1 through June 30, to which the annual budget applies.

Fixed Asset: An asset of long-term character. For budgetary purposes, a fixed asset is defined as an item costing \$5,000 or more with an expected life of more than one year.

Fringe Benefits: For budgeting purposes, fringe benefits include employer payments for social security, retirement, group health insurance, life insurance, dental insurance, workers compensation, and travel allowances.

Fiduciary Funds: Funds used to separate, control, and track financial resources in which the government oversees as a third party, or on behalf of, another public entity. The four fiduciary fund types include: 1) Agency Fund, 2) Pension Trust, 3) Expendable Trust, and 4) Non-Expendable Trust.

Full Cost Accounting: Type of accounting concerned with accumulating both direct and indirect costs for financial reporting and decision-making purposes. By using this accounting technique, the City is able to assess the complete total cost of providing a service and its associated benefits.

Full-time Equivalent (FTE): An FTE converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position (based on a 40hr. work week and a 52-week work year; does not include temporary part-time staff).

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service. Examples of functions within the City of Concord include Public Safety, Cultural and Recreational, and General Government.

Fund: A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions or limitations as established by State and Federal governments.

Fund Balance: Amounts shown as fund balance represent a running total of monies over the years that remain unspent after all budgeted expenditures have been made. Fund balance includes reserve or "rainy day" monies. North Carolina General Statutes require general fund balance reserves of at least 8% of General Fund expenditures at the end of the fiscal year. The City Council requires the City to maintain a minimum 30-35% General Fund's fund balance reserve.

Funding Sources: Identifies fund(s) that will provide money for project expenditures.

Goal: A broad policy statement outlining the general direction or intent of an organizational unit's major activities within a medium-range time period, usually 3-5 years.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Obligation Bonds (GO Bonds): Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

General Fund: A governmental fund used to account for all financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees.

Governmental Funds: Funds used to separate, control, and track financial resources of general government operations. The four governmental fund types include: 1) General Fund, 2) Special Revenue Funds, 3) Capital Projects Funds, and 4) Debt Service Funds.

Grant: A contribution by a government or other organization to support a particular function.

Indirect Cost: The component of the total cost for a service that is provided by and budgeted within another department or division. Indirect costs are budgeted to better reflect the true total cost for such services such as those provided by the Administrative Departments.

Intergovernmental Revenues: Revenues from other governments (State, Federal, or local) that can be in the form of grants, shared revenues, or entitlements.

Internal Service Fund: This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement, or cost allocation, basis.

Lease/Installment-Purchase Financing: A method of purchasing equipment in which payments are spread over a period of time, usually 3-7 years. The purchased equipment serves as collateral.

Line-Item: A budgetary account representing a specific object of expenditure.

Mayor: An individual elected at-large for four-year terms to serve as chair the City's governing body and the City's leader.

Mission: A broad statement outlining a department's purpose for existing.

Modified Accrual Basis of Accounting: Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Measurable expenditures are recognized in the period the fund liability is incurred, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

Objective: Outcome-based statements that specify - in measurable terms - what will be accomplished within the budget year.

Operating Budget: A financial plan for the provision of direct services and support functions.

Operations: The portion of the budget pertaining to the daily operations that provides basic governmental services. The operating portion of the budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Ordinance: A formal legislative enactment by the City Council that has the full force and effect of law within the boundaries of local, State, and Federal law.

Pay-As-You-Go (or Pay-Go): Financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

Performance Based Budget: A budget wherein expenditures, planning, and management decisions are based primarily upon measurable performance of activities.

Performance Measure: An indicator designed to determine whether a service objective has been met. It assesses the effectiveness of achieving the objective or how well the objective has been accomplished.

Performance Measurement: The regular collection of quantifiable information regarding the results of City services. It includes an assessment of the kind of job we are doing and includes the effects our efforts are having in our community

Personnel Services: Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation. Also included in this account group are fringe benefits paid for employees.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Powell Bill Funds: Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

Productivity Measure: A performance measure combining efficiency and effectiveness measures into a single factor (ex. cost per ton of on-time yard waste/leaf collection)

Program: A well-defined portion of the operating plan for which a distinct set of goals and outcomes may be developed.

Proprietary Funds: Funds used to separate, control, and track financial resources of business-type activities carried out by a government. The two proprietary fund types include: 1) Enterprise Funds and 2) Internal Service Fund.

Reappraisal: The process of revaluing a jurisdiction's real property to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

Reserve: An account designated for a portion of the fund balance that is to be used for a specific purpose.

Retained Earnings: Amounts shown as retained earnings represent accumulated earnings of proprietary funds after all budgeted business expenses have been made.

Revenue: Funds the City receives as income. It includes tax payments, fees for services, grants, fines, forfeitures, and interest income.

Revenue Bonds: Bonds issued by a government that are backed by a specific revenue source – such as special assessments, water/sewer fees, and electric fees.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against persons or property for current or permanent benefit, such as special assessments. This term, also, does not refer to user charges for enterprise type services (i.e. water, wastewater, electricity) or special or enhanced services or products benefiting a single party. See also "User Fee/Charge."

Tax Levy: The product when the tax rate per one-hundred dollars valuation is multiplied by the total taxable valuation, or tax base.

Special Revenue Fund: A fund used to account for the proceeds from specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Surplus: The amount by which revenues exceed expenditures.

Unassigned Fund Balance/Undesignated Retained Earnings: The portion of a fund's unspent monies, or reserves, that is not restricted for a specific purpose and is available for general appropriation.

User Fee/Charge: The payment for direct receipt of a service by the party benefiting from the service.

Working Capital: The result of Current Assets minus Current Liabilities, which is considered a good measure of both an organization's efficiency and its financial health.

Workload Measure: A performance measure identifying how much or how many products or services were produced.

Common Budget & Performance Measurement Acronyms

CDBG = Community Development Block Grant

CDO = Concord Development Ordinance

CHDO = Community Housing Development Organization

COD = Code of Ordinances

CIP = Capital Improvement Plan

COPS = Certificates of Participation

FTE = Full-time Equivalent

FY = Fiscal Year

GAAP = Generally Accepted Accounting Principles

GASB = Governmental Accounting Standards Board

GFOA = Government Finance Officers Association

GO Bonds = General Obligation Bonds

HCV = Housing Choice Vouchers

LMI = Low and Moderate Income as defined by HUD.

NCGS = North Carolina General Statute

PIP = Pedestrian Improvement Plan

PM = Performance Measurement

ROW = Right-of-Way

UDO = Unified Development Ordinance

WSACC = Water & Sewer Authority of Cabarrus County

WTP = Water Treatment Plant