

FISCAL POLICY

A. REVENUE POLICY

1. As provided by the North Carolina Local Government Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:
 - a. Assessed valuation shall be estimated based on historical trends and growth patterns in a conservative manner.
 - b. The estimated percentage rate of collection of the tax levy shall not exceed the rate of the preceding fiscal year.
 - c. The tax rate shall be set each year based on the cost of providing general government services.
 - d. The City shall operate under an annual balanced budget ordinance adopted and administered in accordance with G.S. 159-8(a). A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations.
2. The City will set fees for services to maximize user charges for identifiable services.
 - a. To the extent possible, the rate structure established for water, sewer, and electric customers will be sufficient to finance all operating, capital and debt service costs for providing said services.
 - b. To the extent practical, any general City service which is of a higher level to benefits recipients shall be supported by user fees designed to recover costs from those recipients. Examples are certain recreation programs to be funded through user fees and registration charges, and zoning and code enforcement activities funded through zoning permit fees and demolition charges.
 - c. Where user fees are based on cost recovery, costs should be reviewed annually during the budget process and user fees adjusted as practicable.

B. CAPITAL IMPROVEMENT POLICY

1. The City will update annually a five-year capital improvement program, which details each capital project, the estimated cost, project description and anticipated funding source.
2. A Capital Improvement Projects Ordinance will be adopted along with the City's Operating Budget automatically transferring approved dollars to project funds and establishing budgets for projects included in year one of the Capital Improvement Plan.
3. Current Operating Budget expenditures will be used to maintain and provide all salaries, operating costs, and small capital outlay required for the Capital Improvement Projects adopted.

C. ACCOUNTING POLICY

1. The City will establish and maintain its accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act.
2. Financial systems will be maintained to monitor revenues and expenditures on a monthly basis.
3. All revenue collections will be consolidated under the Finance Director and audited annually.
4. The Finance Department's Procedures Manual will be maintained as a central reference source and handbook for all procedures which have a fiscal impact within the City. It will serve as the City's authoritative source for fiscal procedure.
5. An annual audit will be performed by an independent certified public accounting firm which will issue an official opinion on the annual financial statements, with a management letter explaining recommended improvements, if required.
6. The City's comprehensive annual financial report will be prepared in compliance with necessary criteria established to obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting and submitted each year for that recognition.

D. DEBT POLICY

1. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the anticipated useful life of the project.
2. In compliance with NC Statutes, general obligation debt of the City of Concord will not exceed 8% of the assessed valuation of the taxable property of the City.
3. The City will maintain its financial condition so as to continue a minimum bond rating of A+/A1.

E. RESERVE POLICY

1. The City will maintain an undesignated General Fund fund balance minimum between 30% and 35% of General Fund expenditures.
2. The City will evaluate ending undesignated General Fund fund balance each year to determine if an amount is available for transfer to the capital reserve fund. Any amount over the undesignated General Fund balance target is deemed available for transfer to the capital reserve account for future capital projects.
3. These policies will be evaluated each year during the budget process.

F. CITY MANAGER CONTRACT APPROVAL POLICY

1. The City Manager is authorized to award contracts, rejects bids, re-advertise to receive bids and waive bid bonds or other deposit requirements, pursuant to G.S. 143-129(a). Specifically the Manager is authorized to:
 - a. Exempt particular projects from the provision of the NC General Statute Chapter 143, Article 3D, Procurement of Architectural, Engineering and Surveying Services in cases where the estimated professional fee for a particular project is less than \$30,000.
 - b. Approve and execute contracts involving informal bids of up to \$100,000 for construction projects budgeted in an annual budget ordinance as amended.
 - c. Approve and execute maintenance contracts.
 - d. Approve and execute leases of City real property that do not require formal advertising.
 - e. Approve and execute engineering contracts under \$100,000.
 - f. Approve and execute professional service contracts.
 - g. Approve and execute change orders to all approved contracts not to exceed \$50,000 in the total amount of change order.
 - h. Approve and execute the purchases of apparatus, supplies, materials, or equipment for all purchases that do not exceed \$90,000.
2. The City Manager is authorized to dispose of surplus property under the informal procedures described in G.S. 160A-266(c) of up to \$30,000 in value.
3. The City Manager is authorized to approve the purchase of a capital item when the purchase price does not exceed \$100,000.

CAPITAL IMPROVEMENT PLAN, BUDGET, AND FINANCIAL POLICY

I. PREPARATION OF THE CAPITAL IMPROVEMENT PLAN (CIP):

- A. The purpose of the capital improvement plan (CIP) is to forecast and match projected revenues and major capital needs over a five (5)-year period. Long-range capital planning is an important management tool, which strengthens the linkages between community infrastructure needs and the financial capacity of the City.
- B. All proposals for capital investment shall go through the capital planning process.
- C. Definition of appropriate capital items for inclusion on the CIP:
 - 1. Definition of a CIP capital expenditure – 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.
 - 2. As a rule of thumb, items to be included in the CIP include those which:
 - (a) Involve the acquisition, renovation, and/or construction of a single fixed asset greater than \$100,000
 - (b) involve any land purchases not associated with or included in another CIP project
 - (c) involve capital road maintenance or construction greater than \$100,000 – excluding recurring or routine maintenance projects
- D. Difference between departmental capital outlay items (in operating budget) and capital project outlay items (in CIP):
 - 1. Departmental capital items shall not be submitted as part of the CIP. Departmental capital items include:
 - (a) equipment/tools, furniture, office equipment such as computers and fax machines, minor remodeling, or other construction projects below \$100,000 (such items should be outlined in the “Capital Outlay” section of the operating budget request).
 - (b) all vehicles/rolling stock/machinery below \$100,000
 - 2. However, any upcoming, or 1st year costs associated with a CIP request shall be entered in the department's operating budget request in order to ensure that 1st year CIP costs are noted and included in the Manager's Recommended Budget.
- E. Inclusion of expenditures for maintenance and/or staffing in the CIP:
 - 1. All operating, maintenance, and personnel budget expenditures associated with the purchase of a CIP item shall be included and noted in the annual operating budget. However, for reporting and future expenditure forecasting purposes, the estimated additional expenditures on operating, maintenance, and personnel shall be included on all CIP requests.

II. ORGANIZATIONAL ISSUES:

- A. Departments are responsible for identifying, documenting, and justifying CIP requests. Departments are also responsible for obtaining project cost estimates and identifying appropriate revenue sources for the project (the Finance Dept. shall assist in identifying costs and appropriate revenue sources).
- B. The City Manager, in conjunction with the Finance Director and Budget staff, shall be responsible for coordinating the CIP process and submission of the CIP to the Mayor and City Council.
- C. A capital project selection committee shall be used to evaluate and recommend a ranking of proposed projects to the City Manager. This committee shall be comprised of:
City Manager, Assistant City Manager, Director of Development Services, Finance Director, Budget & Performance Manager, Budget & Management Analyst, Business & Neighborhood Services Director, and Director of Engineering.
- D. Council review, recommendation, and adoption of CIP:

1. The City Manager's Recommended CIP shall be submitted to the Mayor and City Council for their review and recommendation during the beginning stages of the annual budget process. **NOTE:** Governing Body recommendation of the CIP does not authorize money for any of the projects in the plan, but the recommendation by the Governing Body shall provide the City Manager direction to proceed with formulating the annual CIP and inclusion of first year CIP items in the City Manager's Recommended City Budget.
2. A Capital Projects Ordinance will be adopted by City Council with the City's Operating Budget establishing necessary project fund structures for CIP expenditures at the beginning of the fiscal year.

III. EVALUATION OF PROJECT MERIT:

- A. Proposed CIP items will be evaluated and ranked according to merit.
- B. Projects should generally be foreseen ahead of the time (preferably 2+ years) of need to allow time for planning long-term financing strategies or financing methods.

IV. FUNDING SOURCES:

- A. Debt will be considered for capital projects under the following circumstances:
 1. The capital item is a long-living (useful life greater than one (1) year) asset.
 2. The asset has a useful life expectancy that equals or exceeds the length of the debt financing period.
- B. The following types or combination of financing may be considered under the following circumstances:
 1. *Debt methods:*
 - (a) *General Obligation Bonds (G.O. Bonds)* – The capital item is used for a public facility or equipment that is a public good and that has no revenue-producing capability (e.g. streets and municipal buildings or structures). Generally, G.O. Bonds are only used for major General Fund projects.
 - (b) *2/3's General Obligation Bonds* – Without voter approval, G.O. Bonds may be issued annually on 2/3 of net G.O. debt reduction (principal retirement) in the prior year.
 - (c) *Revenue Bonds* -- The capital item is used for a non-public good in which a revenue stream is associated with the capital item (e.g. airport, water, wastewater, and electric system capital items).
 - (d) *Special Obligation Bonds (S.O. Bonds)* – S.O. Bonds may be used for solid waste management projects which can include equipment or facilities for construction of incinerators, land for recycling facilities, drainage collection and treatment systems for landfills, land and liners for landfills, monitoring wells, recycling equipment and facilities, and volume reduction equipment; can also be used for water/sewer projects
 - (e) *Special Assessments* – The capital item benefits only immediately adjacent property. Adjacent property owners pay the special assessments after the improvement is completed and its cost is known. Therefore, special assessments are not a method of capital financing, but rather a method of eventually paying for the improvements for which they are levied. Other sources of funds are needed to finance the improvements for which the assessments are later levied.
 - (f) *Property Secured Debt* – The capital item can be secured as collateral itself. Includes lease or installment purchase transactions and certificates of participation (COPS).
 2. *Non-debt methods (Also referred to as Pay-as-you-go, or Pay-Go)*
 - (a) *Current revenues* – The capital item can be acquired through existing revenues.

- (b) *Capital reserves* – The capital item can be funded from City Council designated taxes or revenue streams that are set aside in a separate fund.
- (c) *Capital recovery, facility, or impact fees* – Capital items may be financed from charges to benefiting property owners for major infrastructure or facilities that benefit that property. Charges can be levied and collected before infrastructure is built.
- (d) *Fund Balance* – The capital item can be funded with undesignated operating fund balances.
- (e) *Transportation Improvement Fund* – Capital items from this fund must be used to supplement maintenance and construction of local streets and sidewalks.
- (f) *Grants* – Funding of the capital item was secured upon application of a governmental grant (examples might include CDBG or HOME grants, law enforcement grants, or EPA water quality grants.)
- (g) *Gifts* – The capital item may be purchased or acquired with restricted or non-restricted donations by citizens or corporations.

C. Debt Limits

- 1. The City shall not exceed N.C.G.S. 159-55(c) limiting the amount of net bonded debt outstanding to 8% of appraised value of property subject to taxation, and
- 2. Annual G.O Bond debt service payments (principal and interest) shall not exceed 15% of the City's General Fund operating budget.

D. Course of action in the event that the costs of a capital project are under or overestimated

- 1. Underestimated –
 - (a) Review project scope and performance of contractor.
 - (b) Analyze need for more funding – i.e. cost overruns, unforeseen circumstances, new legal requirements.
 - (c) Execute budget transfers to obtain idle funds.
 - (d) Close out PO's to obtain additional funding from idle funds.
 - (e) Develop and present options with recommended action to the Governing Body.
- 2. Overestimated –
 - (a) Savings are reprogrammed in the next CIP.
 - (b) Analyze reasons for overestimation.

Authorized Positions

Bolded FY 2009-10 figures represent new position requests or changes to the City's organizational structure for FY 2009-10.

Blue figures indicate positions that were frozen for 2009-2010.

Changes made during the fiscal year by the City Council are not bolded.

Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
General Government										
<i>(City Manager's Office)</i>										
City Manager	S	1		1	1		1		1	
Assistant City Manager	21	1		1	1		1		1	
City Clerk	13	1		1	1		1		1	
Public Relations Manager	13	1		1	1		1		1	
Deputy City Clerk	8	1		1	0		0		0	
Executive Assistant	7	1		1	<u>1</u>		<u>1</u>		<u>1</u>	
Management Analyst	12	<u>0</u>		<u>0</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		6		6.00	6		6.00		6	
<i>(Public Services Administration)</i>										
Deputy City Manager	23	1		1	1		1		1	
Executive Assistant	7	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		2		2.00	2		2.00		2	
<i>(Human Resources)</i>										
Human Resources Director	19	1		1	1		1		1	
Human Resources Assistant Director	16	1		1	1		1		1	
Safety, Health & Risk Mngr/ADA Coordinator	14	1		1	1		1		1	
Human Resources Analyst	13	1		1	1		1		1	
Workers Compensation & Safety Administrator	8	1		1	1		1		1	
Human Resources Specialist	7	2		2	2		2		2	
Human Resources Coordinator	12	<u>0</u>		<u>0</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		7		7.00	8		8.00		8	
<i>(Finance)</i>										
Finance Director	20	1		1	1		1		1	
Accounting Manager	15	1		1	1		1		1	
Finance Manager	14	1		1	1		1		1	
Budget & Performance Manager	13	1		1	1		1		1	
Budget Analyst	12	1		1	1		1		1	
Accountant (1 add'l position unfunded)	10	2		2	2		2		2	
Accounting Technician II	7	<u>6</u>		<u>6</u>	<u>6</u>		<u>6</u>		<u>6</u>	
		13		13.00	13		13.00		13	
<i>(Tax)</i>										
Tax Collector/Collections Mgr (split with Utility Collections)	13	1		1	1		1		1	0.5
Deputy Tax Collector	6	3		3	3		3		3	
Business License Officer	7	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		5		5.00	5		5.00		5	4.50
<i>(Legal)</i>										
City Attorney	S	1		1	1		1		1	
Deputy City Attorney	18	1		1	1		1		1	
Paralegal	9	2		2	2		2		2	
Legal Assistant	8	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		5		5.00	5		5.00		5	5.00
General Government Sub-total		38	0	38.00	39	0	39.00		39	0
Public Safety										
<i>(Police)</i>										
Police Chief	21	1		1	1		1		1	
Deputy Police Chief	18	1		1	1		1		1	
Police Major	15	2		2	2		2		2	
Police Captain	13	6		6	7		7		8	
Police Sergeant	12	25		24.67	25		25		25	
GIS Analyst	12	1		1	1		1		1	
Master Police Officer										
(.75 of MPO position is budgeted to Parks and Rec)	10	38		38	42		42		40	
Police Officer (includes SRO positions, 1 new SRO in FY10)	9	82		79.58	79		78.25		81	80.25
Executive Assistant (non-sworn)	7	1		1	1		1		1	
Administrative Assistant (non-sworn)	6	4		4	5		5		5	
Customer Service Specialist (non-sworn)	5	11		11	11		11		10	10
Parking Enforcement Technician (non-sworn)	4	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		173		170.25	176		175.25		176	175.25
<i>(Code Enforcement)</i>										
Code Enforcement Manager	12	1		1	1		1		1	
Senior Code Enforcement Officer	10	1		1	1		1		1	
Code Enforcement Officer	9	<u>5</u>		<u>5</u>	<u>5</u>		<u>5</u>		<u>5</u>	
		7		7.00	7		7.00		7	7.00
<i>(Emergency Communications)</i>										
Communications Director (position split with Radio Shop)	18	1		0.5	1		0.5		1	0.5
Customer Service Manager	11	1		1	1		1		1	
Communications Supervisor	10	4		4	4		4		4	

Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Telecommunicator	6	<u>16</u>	<u>4</u>	<u>17</u>	<u>16</u>	<u>4</u>	<u>17</u>	<u>16</u>	<u>4</u>	<u>17</u>
(Radio Shop)		22	4	22.50	22	4	22.50	22	4	22.50
Communications Director (position split with Communications)	18	-		0.5	-		0.5	-		0.5
Communications Technician Supervisor	8	2		2	2		2	2		2
Communications Technician	6	2		2	2		2	2		2
Administrative Assistant	6	<u>0</u>		<u>0.2</u>	<u>0</u>		<u>0.2</u>	<u>0</u>		<u>0</u>
(Fire & Life Safety - Operations)		4		4.70	4		4.70	4		4.50
Fire Chief	21	1		1	1		1	1		1
Deputy Fire Chief	17	2		1.5	2		2	2		2
Battalion Chief	14	3		3	6		5.5	6		6
Battalion Captain	12	9		9	9		9	7		7
Fire Captain	12	20		20	21		21	26		26
Senior Firefighter	9	55		55	56		56	43		43
Logistics Officer	8	1		1	1		1	1		1
Firefighter	8	76		66	74		74	80		80
Automotive Technician	7	1		1	1		1	1		1
Executive Assistant	7	1		1	1		1	1		1
Administrative Assistant	6	<u>2</u>		<u>1.8</u>	<u>2</u>		<u>1.8</u>	<u>2</u>		<u>2</u>
(Fire & Life Safety - Prevention)		171		160.30	174		173.30	170		170.00
Battalion Chief	14	1		1	1		1	1		1
Assistant Fire Marshall	11	2		2	2		2	2		2
Fire Inspector/Investigator	11	<u>3</u>		<u>3</u>	<u>3</u>		<u>3</u>	<u>3</u>		<u>3</u>
(Fire & Life Safety - Training)		6		6.00	6		6.00	6		6.00
Battalion Chief	14	2		2	2		2	2		2
(Fire & Life Safety - Emergency Mgt.)		2		2.00	2		2.00	2		2.00
Emergency Management Coordinator (other .20 FTE in Customer Care Center Department)	14	1		0.85	1		0.80	1		0.80
Education Specialist	11	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>
		3		2.85	3		2.8	3		2.8
Public Safety Sub-total		388	4	375.60	394	4	393.55	390	4	390.05
Public Works										
(Streets & Traffic)										
Transportation Director	18	1		1	1		1	1		1
Engineering Manager	16	1		1	1		1	1		1
Utility Services Coordinator	12	1		1	1		1	1		1
Staff Engineer	12	1		1	1		1	1		1
GIS Analyst	12	1		1	1		1	1		1
Construction Inspector	10	2		2	2		2	2		2
Utility Services Supervisor	9	4		4	4		4	4		4
CAD Technician	8	1		1	1		1	1		1
Equipment Operator	6	10		10	10		10	10		10
Utility Services Worker	5	<u>5</u>		<u>5</u>	<u>5</u>		<u>5</u>	<u>4</u>		<u>4</u>
(Traffic Signals)		27		27.00	27		27.00	26		26.00
Traffic Engineer	13	1		1	1		1	1		1
Transportation Technician II	8	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>
(Traffic Services)		3		3.00	3		3.00	3		3.00
Transportation Coordinator	12	1		1	1		1	1		1
Transportation Technician II	8	2		2	2		2	2		2
Transportation Technician I	6	<u>3</u>		<u>3</u>	<u>3</u>		<u>3</u>	<u>3</u>		<u>3</u>
(Solid Waste & Recycling)		6		6.00	6		6.00	6		6.00
Solid Waste Services Director	18	1		1	1		1	1		1
Utility Services Coordinator	12	1		1	1		1	1		1
Education Specialist	11	1		1	1		1	1		1
Utility Services Supervisor	9	2		2	3		3	2		2
Executive Assistant (split with Stormwater)	7	-		-	-		-	-		0.5
Sr. Customer Service Specialist	6	1		1	1		1	1		1
Equipment Operator	6	17		16.67	17		17	17		17
Utility Services Worker	5	<u>13</u>		<u>12.67</u>	<u>13</u>		<u>13</u>	<u>13</u>		<u>13</u>
(Cemeteries - Buildings & Grounds)		36		35.34	37		37.00	36		36.50
Utility Services Coordinator	12	1		1	1		1	1		1
Utility Services Supervisor	9	2		2	2		2	2		2
Utility Services Worker	5	<u>5</u>		<u>5</u>	<u>5</u>		<u>5</u>	<u>5</u>		<u>5</u>
		8		8.00	8		8.00	8		8.00
Public Works Sub-total		80	0	79.34	81	0	81.00	79	0	79.50

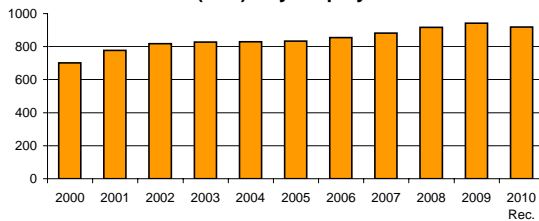
Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)			
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	
Economic Development											
<i>(Business & Neighborhood Services)</i>											
Business & Neighborhood Services Director	18	1		1	1	1	1		1	1	
Deputy Director	16	1		1	1	1	1		1	1	
Planning & Development Manager	15	2		2	2	2	2		2	2	
GIS Manager	14	1		1	1	1	1		1	1	
Neighborhood Program Manager	12	1		1	1	1	1		1	1	
GIS Coordinator	13	1		1	1	1	1		1	1	
Senior Planner (split with HOME)	12	-	0.5	-	-	0.5	-	-	-	0.5	
Planner (split with HOME)	11	0		0	-	0.5	-	-	-	0.5	
Executive Assistant	7	1		1	1	1	1		1	1	
		8		8.50	8		9.00		8	9.00	
<i>(Development Services)</i>											
Development Services Director	19	1		1	1	1	1		1	1	
Development Review Administrator	16	1		1	1	1	1		1	1	
Development Services Manager	15	1		1	1	1	0		0	0	
Senior Planner	12	3		3	3	3	3		3	3	
Planner	11	1		1	1	1	1		1	1	
Development Services Technician	7	2		2	2	2	2		2	2	
Executive Assistant	7	1		1	1	1	1		1	1	
		10		10.00	10		10.00		9	9.00	
Economic Development Sub-total		18	0	18.50	18	0	19.00		17	0	18.00
Parks & Recreation											
Parks & Recreation Director	18	1		1	1	1	1		1	1	
Parks & Recreation Deputy Director	16	1		1	1	1	1		1	1	
Parks & Recreation Supervisor	8	7		7	7	7	7		7	7	
Parks & Recreation Coordinator	12	2		2	3	3	3		3	3	
Master Police Officer/Park Ranger (other 0.25 FTE in Police)	9	-	0.75	-	-	0.75	-	-	-	0.75	
Executive Assistant	7	1		1	1	1	1		1	1	
Parks & Recreation Specialist	7	3		3	3	3	2		2	2	
Administrative Assistant	6	1	1	1.5	1	1	1.5	1	1	1.75	
Recreation Center Leaders	3	-	9	4.5	-	9	4.5	-	9	4.5	
		16	10	21.75	17	10	22.75		16	10	22.00
Parks & Recreation Sub-total		16	10	21.75	17	10	22.75		16	10	22.00
Community Development Block Grant											
Construction Coordinator	12	1		1	1	1	1		1	1	
Planner	11	1		1	-	-	-		-	-	
Planning and Development Assistant (split with HOME)	6	0		0	-	0.5	-	-	0.5	0.5	
		2		2.00	1		1.50		1	1.50	
CDBG Sub-total		2	0	2.00	1	0	1.50		1	0	1.50
Home Consortium											
Planner (split with Business & Neighborhood Services)	11	0		0	1	0.5	1		1	0.5	
Senior Planner (split with Business & Neighborhood Services)	12	1		0.5	1	0.5	1		1	0.5	
(split with CDBG)	6	1		1	1	0.5	1		1	0.5	
		2	0	1.50	3	0	1.50		3	0	1.50
Home Consortium Sub-total		2	0	1.50	3	0	1.50		3	0	1.50
Electric Systems											
<i>(Electric Administration)</i>											
Electric Systems Director	20	1		1	1	1	1		1	1	
Electric Systems Deputy Director	17	1		0.75	1	1	0		0	0	
Executive Assistant	7	1		1	1	1	1		1	1	
		3		2.75	3		3.00		2	2.00	
<i>(Powerline Maintenance)</i>											
Electric Systems Coordinator I	12	3		3	3	3	3		3	3	
Electric Systems Technician II	8	5		5	5	5	5		5	5	
Electric Systems Technician I	7	5		5	4	4	5		5	5	
Senior Customer Service Specialist	6	1		1	1	1	0		0	0	
		14		14.00	13		13.00		13	13.00	
<i>(Tree Trimming)</i>											
Electric Systems Crew Supervisor II	10	0		0	1	1	1		1	1	
Electric Systems Crew Supervisor I	9	4		4	3	3	3		3	3	
Electric Systems Technician I	7	6		6	6	6	5		5	5	
		10		10.00	10		10.00		9	9.00	
<i>(Electric Construction)</i>											
Electric Systems Manager	16	1		1	1	1	1		1	1	
Electric Systems Coordinator II	13	2		2	2	2	2		2	2	
Electric Systems Crew Supervisor II	10	7		7	7	7	7		7	7	
Electric Systems Line Technician II	9	12		12	12	12	12		12	12	
Education Specialist	11	1		1	1	1	1		1	1	
Electric Systems Line Technician I	8	11		11	11	11	11		11	11	
		34		34.00	34		34.00		34	34.00	
<i>(Peak Shaving)</i>											

Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Electric Systems Technician I	7	1		1	2		2	2		2
		1		1.00	2		2.00	2		2.00
<i>(Electric Engineering)</i>										
Electrical Engineer	15	1		1	1		1	1		1
Project Engineer	14	0		0	1		1	0		0
GIS Supervisor	13	1		1	1		1	1		1
Electric Engineering Technician	10	2		2	2		2	2		2
GIS Analyst	12	2		2	1		1	1		1
		6		6.00	6		6.00	5		5.00
<i>(Utility Locate Services)</i>										
Electric Systems Crew Supervisor I	9	1		1	1		1	1		1
Utility Locator	7	4		4	4		4	4		4
		5		5.00	5		5.00	5		5.00
Electric System Sub-total		73	0	72.75	73	0	73.00	70	0	70.00
Water Resources										
<i>(Hillgrove Water Treatment Plant)</i>										
Laboratory Coordinator	12	1		0.5	1		0.5	1		0.5
Utility Services Coordinator	12	1		1	1		1	1		1
Maintenance Mechanic	7	2		2	2		2	2		2
Utility Services Operator	7	8		8	8		8	8		8
Utility Services Technician	6	2		2	2		2	2		2
Utility Services Worker	5	1		1	1		1	1		1
		15		14.50	15		14.50	15		14.50
<i>(Coddle Creek Water Treatment Plant)</i>										
Laboratory Coordinator (position shared with Hillgrove WTP)	12	-		0.5	-		0.5	-		0.5
Utility Services Coordinator	12	1		1	1		1	1		1
Water Systems Supervisor	11	1		1	1		1	1		1
Maintenance Mechanic	7	3		3	3		3	3		3
Utility Services Operator	7	8		8	8		8	8		8
Utility Services Technician	6	1		1	1		1	1		1
Utility Services Worker	5	1		1	1		1	1		1
		15		15.50	15		15.50	15		15.50
<i>(Waterlines Operations & Maintenance)</i>										
Water Resources Director	18	1		1	1		1	1		1
Deputy Water Resources Director	16	1		1	1		1	1		1
Utility Services Coordinator	12	2		2	2		2	2		2
Staff Engineer	12	-		-	-		-	0		0
Education Specialist	11	1		1	1		1	0		0
Water Meter Services Supervisor	10	1		1	1		1	1		1
Water Backflow Administrator	10	1		1	1		1	1		1
Utility Services Supervisor	9	5		5	5		5	5		5
GIS Technician	8	1		1	1		1	1		1
Executive Assistant	7	1		1	1		1	1		1
Utility Services Technician	6	5		5	4		4	4		4
Senior Customer Service Specialist	6	1		1	1		1	1		1
Administrative Assistant	6	0		0	1		1	1		1
Equipment Operator	6	5		5	5		5	5		5
Utility Services Worker	5	12		12	12		12	11		11
		37		37.00	37		37.00	35		35.00
Water Resources Sub-total		67	0	67.00	67	0	67.00	65	0	65.00
Wastewater Resources										
<i>(Wastewaterlines Operation & Maintenance)</i>										
Wastewater Resources Director	18	1		1	1		1	1		1
Utility Services Coordinator	12	2		2	2		2	2		2
Wastewater System Compliance Officer	10	1		1	1		1	1		1
Maintenance Supervisor	9	1		1	1		1	1		1
Utility Services Supervisor	9	5		5	5		5	5		5
GIS Technician	8	1		1	1		1	1		1
Maintenance Mechanic	7	1		1	1		1	1		1
Technical Equipment Operator	6	6		6	6		6	6		6
Equipment Operator	6	7		7	7		7	7		7
Utility Services Worker	5	6		6	6		6	5		5
		31		31.00	31		31.00	30		30.00
Wastewater Resources Sub-total		31	0	31.00	31	0	31.00	30	0	30.00
Stormwater										
Stormwater Services Director	18	1		1	1		1	1		1
Engineering Manager	16	1		1	1		1	1		1
Project Engineer	14	-		-	-		-	-		-
Staff Engineer	12	1		1	2		2	1		1
Utility Services Coordinator	12	1		1	1		1	1		1
Utility Services Supervisor	9	2		2	2		2	2		2
GIS Technician	8	1		1	1		1	1		1

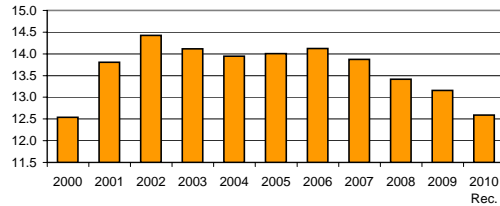
Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Executive Assistant	7	1		1	1		1		0.5	
Technical Equipment Operator	6	4		4	4		4		4	
Equipment Operator	6	6		6	6		6		6	
Utility Services Worker	5	<u>2</u>		<u>2</u>	<u>2</u>		<u>2</u>		<u>2</u>	
		20		20.00	21		21.00		20.50	
Stormwater Sub-total		20	0	20.00	21	0	21.00	21	0	20.50
Internal Services										
<i>(Utilities Collections)</i>										
Tax Collector/Collections Mgr (split with Utility Collections)	13	1		1	1		-		0.5	
Accounting Technician I	6	<u>4</u>		<u>4</u>	<u>4</u>		<u>4</u>		<u>4</u>	
		5		5.00	5		5.00		4	4.50
<i>(Data Services)</i>										
GIS Coordinator	13	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		1		1.00	1		1.00		1	1.00
<i>(Billing)</i>										
Utility Billing Manager	11	1		1	1		1		1	
Senior Meter Technician	7	1		1	1		1		1	
Meter Technician	6	7		7	7		4		4	
Utility Billing Specialist	5	<u>4</u>		<u>4</u>	<u>4</u>		<u>5</u>		<u>5</u>	
		13		13.00	13		13.00		11	11.00
<i>(Customer Service)</i>										
Customer Service Manager	11	1		1	1		1		1	
Utility Services Supervisor	9	1		1	1		1		1	
Meter Technician	6	6		6	6		6		6	
Senior Customer Service Specialist	6	2		2	2		2		2	
Customer Service Specialist	5	<u>7</u>		<u>7</u>	<u>7</u>		<u>7</u>		<u>7</u>	
		17		17.00	17		17.00		17	17.00
<i>(Engineering)</i>										
Engineering Director	19	1		1	1		1		1	
Deputy City Engineer	17	1		1	1		1		1	
Engineering Manager	16	1		1	1		1		1	
Project Engineer	14	2		2	2		2		2	
Engineering Construction Manager	14	1		1	1		1		1	
Surveyor / Real Estate Supervisor	14	1		1	1		1		1	
Staff Engineer	12	2		2	2		0		0	
Staff Engineer Trainee	12	-		-	-		1		1	
GIS Coordinator	13	1		1	1		1		1	
Engineer Coordinator	12	1		1	1		1		1	
Engineering Construction Supervisor	11	1		1	1		1		1	
Assistant Surveyor Supervisor (reclass from Chief Survey Technician)	11	1		1	1		1		1	
Construction Inspector	10	6		6	6		5		5	
CAD Analyst	9	1		1	1		0		0	
Right of Way Agent	7	1		1	1		1		1	
Survey Technician II	7	2		2	2		2		2	
CAD Technician	8	2		2	2		2		2	
Executive Assistant	7	1		1	1		1		1	
Administrative Assistant	6	1		1	1		1		1	
Survey Technician I	5	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		28		28.00	28		28.00		25	25.00
<i>(Fleet Services)</i>										
Fleet & Transit Services Director	18	1		1	1		1		1	
Fleet Services Coordinator	11	1		1	1		1		1	
Fleet Services Supervisor	10	1		1	1		1		1	
Automotive Parts Supervisor	8	1		1	1		1		1	
Fleet Training Supervisor	7	1		1	1		1		0.25	
Automotive Technician	7	7		7	7		7		7	
Executive Assistant	7	1		1	1		1		1	
Automotive Parts Clerk	4	<u>1</u>		<u>1</u>	<u>1</u>		<u>1</u>		<u>1</u>	
		14		14.00	14		14.00		14	13.25
<i>(Purchasing)</i>										
Purchasing Manager	13	1		1	1		1		1	
Purchasing Technician	8	3		3	3		3		3	
Warehouse Supervisor	8	1		1	1		1		1	
Warehouse Clerk	5	<u>4</u>		<u>4</u>	<u>4</u>		<u>4</u>		<u>4</u>	
		9		9.00	9		9.00		9	9.00
<i>(Customer Care Center)</i>										
Emergency Management Coordinator (other .80 FTE in Fire & Life Safety Department)	14	-		0.15	-		0.2		0.2	
Senior Customer Service Specialist	6	2		2	2		2		2	
Customer Service Specialist	5	<u>5</u>		<u>5</u>	<u>5</u>	<u>1</u>	<u>5.75</u>	<u>1</u>	<u>5.5</u>	
		7		7.15	7	1	7.95	7	1	7.70
<i>(Buildings & Grounds Maintenance)</i>										
Buildings and Grounds Director	18	1		1	1		1		1	
Utility Services Coordinator	12	2		2	2		2		2	
Utility Services Supervisor	9	5		5	5		4		4	
Maintenance Supervisor	9	2		2	2		2		2	

Position	Salary Band	FY 2007-2008 (original)			FY 2008-2009(original)			FY 2009-2010 (Adopted)		
		Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE	Full-time	Perm. Part-time	FTE
Maintenance Mechanic	7	4		4	4		4		4	
Custodian Supervisor	8	1		1	1		1		1	
Utility Services Worker	5	15		15	14		14		14	
Custodian	3	6	11	11.27	7	11	12.5	7	11	11.6
		36	11	41.27	36	11	41.5	35	11	39.60
Internal Services Sub-total		130	11	135.420	130	12	136.450	123	12	128.050
Aviation (Concord Regional Airport)										
Aviation Director	18	1		1	1		1		1	
Aviation Assistant Director	16	1		1	1		1		1	
Aviation Manager	13	1		1	1		1		1	
Aviation Coordinator	13	1		1	1		1		1	
Aviation Supervisor	9	2		2	2		2		2	
Senior Aviation Service Worker	7	4		4	4		4		4	
Maintenance Mechanic	7	1		1	1		1		1	
Accounting Technician II	7	1		1	1		1		1	
Executive Assistant	7	1		1	1		1		1	
Senior Customer Service Specialist	6	1		1	1		1		1	
Aviation Service Worker	6	14		14	14		14		14	
Customer Service Specialist	5	4	3	5.5	5	2	6	3	4.5	
Accounting Supervisor	12	1		1	1		1		1	
Courier / Custodian	3	1		1	1		1		1	
Aviation Assistant	3	0	4	2	0	8	2	0	6	1.5
Custodian	3	0	1	0.5	0	1	0.5	0	1	0.5
		34	8	38	35	11	38.5	33	10	36.5
Aviation Sub-total		34	8	38.00	35	11	38.50	33	10	36.50
Housing Department (HUD Funded)										
Housing Director	18	1		1	1		1		1	
Housing Manager	13	1		1	1		1		1	
Accounting Supervisor	12	1		1	1		1		1	
Housing Inspector	10	1		1	1		1		1	
Accountant	10	-		-	-		-		-	
Maintenance Supervisor	9	1		1	1		1		1	
Housing Supervisor (Grant Funded)	8	1		1	1		1		1	
Executive Assistant	7	1		1	1		1		1	
Maintenance Mechanic	7	2		2	2		2		3	
Housing Specialist (3.5 Grant Funded)	6	6		6	6		6	1	6.5	
Customer Service Specialist	5	1		1	1		1		1	
		16		16.00	16		16.00	16		16.50
Housing Department Sub-total		16	0	16.00	16	0	16.00	16	0	16.50
TOTAL FULL-TIME EMPLOYEES				915			926			903
TOTAL PERM. PART-TIME EMPLOYEES				33			37			36
TOTAL FTE				916.860			941.250			917.600

Number of Budgeted Full-Time-Equivalent (FTE) City Employees



Number of City Employees Per 1000 Population



Employee Salary Bands

<u>Band</u>	Minimum	Midpoint	Maximum
3	\$19,638	\$25,529	\$34,561
4	\$22,503	\$29,254	\$39,604
5	\$25,368	\$32,979	\$44,648
6	\$28,234	\$36,705	\$49,692
7	\$29,785	\$38,721	\$52,423
8	\$31,590	\$41,067	\$55,598
9	\$33,395	\$43,414	\$58,774
10	\$35,200	\$45,760	\$61,951
11	\$39,509	\$51,363	\$69,537
12	\$45,821	\$59,568	\$80,645
13	\$48,397	\$62,917	\$85,179
14	\$50,974	\$66,266	\$89,714
15	\$53,551	\$69,616	\$94,249
16	\$56,127	\$72,966	\$98,784
17	\$58,707	\$76,319	\$103,324
18	\$64,833	\$84,284	\$114,107
19	\$66,580	\$86,551	\$117,180
20	\$72,326	\$94,024	\$127,294
21	\$75,685	\$98,391	\$133,206
22	\$79,044	\$102,758	\$139,120

FY 2009-10 ADOPTED FEES, RATES AND CHARGES SCHEDULE

(Effective July 1, 2009 or first applicable billing cycle for Utilities;
Fees subject to change by Council.)

ADMINISTRATIVE

Board Meeting Agendas	\$ 10.00/yr
City Code	\$100.00 Bound Copy \$ 75.00 Unbound Copy \$ 20.00 Renewal Subscription
Laser Printer Copies / Photocopies	
1-10 Copies	Free
11 or more Copies	\$0.25 photo copy or page printed
Child Support Payroll Administration Fee	\$ 2.00 each
Duplicate W-2's	\$ 5.00 each
Official Public Budget Document	\$ 50.00/book
Attorney's Fee	\$250.00/hr or reimbursement of contract actual cost
Paralegal Fee	\$ 95.00 per hour
Parking Deck Fee:	
Level 1 & 1.5	\$25.00/space/month
Level 3	\$15.00/space/month
Level 4	\$10.00/space/month
Discount	\$ 1.00/space/month on all singly-purchased blocks of 10 or more spaces (\$5 late fee charged on all past due payments)
Parking Deck Sticker (City Employees only)	First two stickers free Third and each subsequent sticker \$10.00 each
Encroachment/Permit for Sidewalk Dining	\$175.00
Payment by Credit Card	May be assessed by a 3 rd party vendor a convenience fee for using this service.

Civil Penalty for Violating City Code, "(a)(1) Unless otherwise specifically provided, violation of any provision of this Code or any other city ordinance shall subject the offender to a civil penalty in the amount of \$500.00 or as specified in the then current Fees, Rates and Charges Schedule adopted as part of the City of Concord Annual Operating Budget; except, that where the General Statutes of North Carolina provide specific remedies for violations of provisions of this Code adopted pursuant to such statutes, such remedies available to the city for enforcement of this Code shall be in addition to the remedies hereinafter stated; except, that where the General Statutes of North Carolina provide specific remedies for violations of provisions of this Code adopted pursuant to such statutes, such remedies available to the city for enforcement of this Code shall be in addition to the remedies hereinafter stated. (4) Except as otherwise specifically provided, each day's continuing violation of any provision of this Code or any other city ordinance shall be a separate and distinct offense. (f)(3) (3) Any willful failure to pay any civil penalty imposed within this Code is a misdemeanor under G.S. § 14-4 and punishable by a fine of \$500.00 or 30 days in jail, or both."

Excerpts from Sec 1.6, Code of Ordinances of the City of Concord.

AVIATION

DAILY RATES

Category I	Remain Over Night (RON): \$15.00; Hangar In Common (HIC): \$30.00; Landing: \$10.00 All Cessna 100/200 Series Models, Tripacer, Colt, Comanche, Cherokee, Pacer, Musketeer, Bonanza, Mooney, Rockwell Commander, Lance, Arrow, Cirrus.
Category II	RON: \$18.00; HIC: \$35.00; Landing: \$12.00 Cessna 310, 335, 336, 337, 401, 402, 411, 414, 421, - All 300's/400's, Aztec, Apache, Navajo, Twin Comanche, Duke, Baron, Duchess, Seminole, Seneca, Aerostar, Saratoga, Malibu.
Category III	RON: \$25.00; HIC: \$50.00; Landing: \$30.00 Kingair, Twin Beech (D-18), Queenair, Aero/Grand Commander, Cheyenne, Turbo-Commander, Conquest, MU-2, Metroliner, Merlin, Caravan, Jetstream, Avanti, Palatus.
Category IV	RON: \$25.00; HIC: \$80.00; Landing: \$40.00 Lear, Citation, Jet-Commander, Saber-liner, Hansa, Lodestar, Westwind, Starship, Diamond, Beech Jet, Falcon 10, Astra, Premier, Beach 1900, Beachjet 400, Hawker 700, Hawker 800, Hawker 1000.

Category V	RON: \$30.00; HIC: \$120.00; Landing: \$75.00 Falcon 20, 50, 200, 900, G-I, II, III, IV, V, Jetstar, DC-3, DH-8, Shorts 360, SAAB 340, Challenger, Twin Otter Challenger 601, Challenger 604, Regional Jet, EMB 120, ERJ 135, 145, Galaxy, ATR 42, Fokker 50.
Category VI	RON: \$82.00; HIC: \$145.00; Landing: Based on weight DC-8, DC-9, 727, 737, BAC1-11, Convair 440, 640, 580, MD80, Global Express, Saab 2000.
Helicopters	RON: \$18.00; HIC: \$50.00; Landing: \$18.00
T-Hangar:	
Single Engine	\$ 35.00/day
Twin Engine - piston	\$ 40.00/day
King Air 90 and 100 series	\$ 60.00/day

MONTHLY RATES

Open Tie-Down:	
Category I	\$ 65.00/month
Category II	\$ 95.00/month
Category III	\$130.00/month
Category IV	\$180.00/month
Category V	\$230.00/month
Category VI	Negotiated
T-Hangars:	
T-10	\$245.00/month
T-40	\$270.00/month
T-50	\$370.00/month

Hangar In Common Monthly Rate starting at \$188.00 for a small single engine up to \$1345.00 for a Gulfstream V. All aircraft larger than a Gulfstream V will be at a negotiable rate.

HIC - Helicopter (Jet Ranger, Hughes 500, Astar)	\$ 284.00/month
HIC - Helicopter (S-76, Bell 222)	\$ 389.00/month
Terminal Office Space	\$ 1.36/month/square foot
HIC Office Space	\$ 1.31 /month/square foot
Modular Building Office Space	\$ 1.31/month/square foot
Terminal Counter Space	\$ 200.00/month plus % of gross
Terminal General Merchandise	Negotiated Rate Plus % of Gross
Mailbox Rental	\$ 20.00
Advertising Agency Fee	Negotiated
Lobby Advertising	Negotiated

PRIVILEGE / OPERATING FEES:

(ALL COMMERCIAL AERONAUTICAL OPERATORS MUST ALSO HAVE WRITTEN AGREEMENT WITH CITY)

Fixed Base Operation – Full service (excluding fueling)	\$2,000 /month
Fixed Base Operation – Aircraft Airframe / Engine Maintenance	\$300 /month
Fixed Base Operation – Specialized Repair (ie Avionics)	\$300 /month
Fixed Base Operation – Aircraft Charter & Air Taxi	\$300 /month
Fixed Base Operation – Air Cargo	\$200 /month*
Fixed Base Operation – Flight Training	\$300 /month*
Fixed Base Operation – Ground Classroom or Sim. Training	\$300 /month*
Fixed Base Operation – Banner Tow / Aerial Advertising	\$100 /day or \$50 per banner
Fixed Base Operation – Aircraft Management / Fractional	\$300 /month
Fixed Base Operation – Pilot Check Ride	\$50 /month
Fixed Base Operation – Aircraft Sales	\$300 /month
Fixed Base Operation – Aircraft Cleaning	\$275 /month*
Fixed Base Operation – Medical Services (Physicals)	\$90 /month
Fixed Base Operation – Aircraft Hangaring (per aircraft)	\$200 /month
Fixed Base Operation – Pilot Services	\$300 /month
Fixed Base Operation – Aircraft Rental	\$300 /month
Fixed Base Operation – Aircraft Ground Services	\$300 /month
Fixed Base Operation – Aircraft Line Services	\$300 /month
Fixed Base Operation – Aerial Photography	\$200 /month
Fixed Base Operation – Other	Negotiated
Non-Based Operations - (no based aircraft or office space lease)	\$300 / month minimum. Actual fee negotiated after review of proposed operations.

MISCELLANEOUS FEES

Commercial Aircraft Terminal Fee	\$200.00/operation
Commercial Aircraft Ramp Fee	\$250.00/aircraft arrival

Baggage Handling Fee	\$ 4.00/passenger (\$200.00 Minimum Charge)
Aircraft Tow	\$10.00 (Category I, II); \$14.00 (Category III, IV); \$20.00 (Category V)
Exclusively Leased or Privately Owned Hangar Aircraft Tow	\$15.00 (Category I, II); \$20.00 (Category III, IV); \$25.00 (Category V)
Auxiliary Power Unit	\$ 5.00 Engine Start Only; \$5.00/15min. of Continuous Use
Wash Rack	\$5.00 single; \$10.00 twin
Self-Maintenance Hangar	\$5.00/hour (Reservations required-more than 24 continuous hours requires Aviation Director approval)
Potable Water	\$20.00
Lavatory Service	\$40.00
T-Hangar Cleaning	\$50.00
Defueling Cart	\$10.00/day
Re-coring tenant locks on T-hangars	\$50.00 (when tenant loses keys)
Extra keys	\$ 5.00 each for tenants
Helicopter Platforms	\$60.00/month or \$5.00/day
Blimp Mooring	\$50.00/day
Banner Towing	\$50.00/tow or \$200.00/ tow aircraft/day or negotiated percentage of gross
Terminal Conference Room	<u>Full room</u> \$200/day or \$100/half day; includes coffee service (can accommodate 24) <u>Half room</u> \$100/day or \$50/half day; includes coffee service (can accommodate 12)
Training room (Hangar A)	\$200.00/day or \$100/half day (can accommodate 50)
Catering Delivery	10% surcharge added to retail price of catering order
Catering Pick-up	25% surcharge added to retail price of catering order
Set up fee and clean up fee	\$50.00 (set up); \$50.00 (clean up)
Hangar Rental Special Events	\$750.00/day
Special Event Site Fee	\$500.00/day
Video Conferencing	\$50.00/hour
Xerox Copies	\$ 0.25/page
Fax Service	Local \$1.00/page; long distance \$2.00/page
Notary Public	\$ 3.00
Audio/Visual	\$20.00/day
Off-site Rent-a-car pick-up / drop-off (Companies must submit activity report to City or \$300 will be charged)	\$ 5.00 per car or \$300.00/month
Limousine	\$ 5.00/load or \$30.00/car/month
Shuttle Bus	\$ 5.00/load or \$30.00/bus/month
Taxi Cab	\$ 5.00/load or \$30.00/car/month
Annual operating decal fee for all limousine taxicab shuttle companies (fee is for unscheduled carriers)	\$50.00
City Shuttle	\$10.00 minimum per person
City Assistance	\$25.00/hr minimum (includes administrative research and document preparation)
Aircraft Debris Removal (Accident)	\$200.00 minimum fee + \$75.00/hour
Loss Revenue (Accident)	TBD
Outside Vendor	Per event (percentage of gross or set fee)
Office Janitorial Service	\$10.00/day or \$100.00/month (vacuum, dust, and trash disposal)
Vacuum Rental	\$20.00
Coffee	\$ 4.00/pot
Ice	\$ 1.00/bag
Fuel & Oil	Per fuel policy of minimum margin as set in budget
Self-Fueling Flowage Fees	Determined by an accounting study of Airport expenses

- 1) Late Charge:
 - i) A late charge of 1 ½ percent is charged on all unpaid balances. A late fee applies if payment is not paid by the 26th day, in accordance with City of Concord Policy.
- 2) Security Deposits:
 - i) All hangar rentals are required to deposit an amount equal to one month's rental.

- 3) On Account (Monthly Fuel Billing):
 - i) All Customers wishing to bill fuel on account must sign a "Guarantee of Payment" and complete a "City of Concord Regional Airport Credit Application." Only those customers having a satisfactory credit rating are allowed to bill fuel on account.
- 4) Partial Payment Application:
 - i) Partial payments are applied first to the oldest invoices or any delinquent charges first, unless otherwise specified. Customer is responsible for remaining past due amounts and is subject to any liens or lease termination per Aircraft Storage Permit.
- 5) Check Cashing:
 - i) Checks are not accepted for accounts terminated due to non-payment and /or returned checks.
 - ii) No third party checks will be cashed.
- 6) Returned Check Charge:
 - i) There is a \$25.00 service charge for returned checks. It is the City of Concord's Policy to process Non-sufficient Funds (NSF) checks twice before being returned from the bank. If the City receives two NSF checks in a sixty-day (60) period, accounts are placed on and marked "CASH-ONLY" for a one (1) year period. "CASH-ONLY" status is reviewed after one year.

BUSINESS & NEIGHBORHOOD SERVICES

GIS FEES

Digital files:	
GIS Data on CD (ESRI format)	\$20.00
GIS layers (ESRI format)	\$ 5.00
Maps:	
GIS Map – 11" X 17" or "18" X 24"	\$ 1.00
GIS Map – 24" wide	\$ 8.00
GIS Map – 30" wide	\$10.00
GIS Map – 36" wide	\$14.00
GIS Map – 42" wide	\$19.00
Folded road map	\$ 3.00 each
Printing:	
Subdivision Listing	\$ 3.00 each
Street Listing	\$ 3.00 each
GIS Miscellaneous:	
Custom Request	\$40.00/hr

NOTE: Prices include sales tax.

MISCELLANEOUS

House plans for homes constructed by the City	\$50.00/set
Land Use Plans	\$30.00

CEMETERIES

OPENING AND CLOSING CHARGES

Rutherford, West Concord and Oakwood	
Weekdays	
Arrival at the gravesite before 3:30	\$525.00
Arrival at gravesite at or after 3:30	\$625.00
Weekends/Holidays	
Arrival at the gravesite before 3:30	\$675.00
Arrival at gravesite at or after 3:30	\$800.00
Cremains Section in West Concord	
Weekdays	
Arrival at the gravesite before 3:30	\$225.00
Arrival at the gravesite at or after 3:30	\$325.00
Weekends/Holidays	
Arrival at the gravesite before 3:30	\$325.00
Arrival at the gravesite at or after 3:30	\$425.00
Infant Site in Rutherford, West Concord and Oakwood (up to 3')	
Weekdays	
Arrival at the gravesite before 3:30	\$275.00
Arrival at the gravesite at or after 3:30	\$375.00
Weekends/Holidays	
Arrival at the gravesite before 3:30	\$350.00

Arrival at the gravesite at or after 3:30	\$450.00
Inurnment at Columbarium	
Weekdays	\$100.00
Weekends/Holidays	\$150.00

LOT FEES

West Concord - Creains Section only:	<i>Total</i>	<i>Current</i>	<i>Endowment*</i>
Resident	\$200.00	\$ 66.67	\$ 133.33
Non-Resident	\$275.00	\$ 91.67	\$ 183.33
Rutherford – Cemetery Lot Fee:			
<i>Resident</i>	<i>Total</i>	<i>Current</i>	<i>Endowment*</i>
1 grave lot	\$350.00	\$116.67	\$233.33
<i>Non-Resident</i>			
1 grave lot	\$500.00	\$166.67	\$333.33
Columbarium Niche:			
Resident	\$1,500		
Non-Resident	\$1,800		
Engrave Niche Cover	\$ 300		

NOTE: Lots must be marked within a year from burial.
 Infant grave price same as above.

*Endowments are contributions toward the cost of lot mowing, as well as a fee for the one lot share of ordinary, general cemetery property upkeep.

DEVELOPMENT SERVICES

APPLICATIONS FOR COMMISSIONS AND/OR COUNCIL REVIEW

Rezoning/Amendments to conditional use district	\$400.00
Second Rezoning/Amendment in less than 12 months	\$800.00
Text Amendment Fee	\$400.00
Land use plan amendment	\$400.00
Concurrent conditional use district and conditional use permit	\$600.00
Conditional use permit	\$400.00
Vested rights certification	\$400.00
Variance and Appeals	\$400.00
Appeal from a Final order, Decision or Interpretation	\$300.00
Historic District Map Amendment	\$350.00
Certificate of Appropriateness	\$ 20.00
Street, Alley or Right-of-way closing	\$300.00
Voluntary Annexation Petition	\$300.00

PUBLICATIONS

Historic Handbook & Guidelines	\$ 10.00
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PERMITS

New Construction (Zoning Clearance Approval/Permit):	
Single Family	\$100.00
Multi-family (5 units or less)	\$100.00 + \$10.00/unit
Multi-family (more than 5 units)	\$300.00 or \$0.04/sf whichever is greater
Commercial	\$300.00 or \$0.04/sf whichever is greater
Industrial	\$75.00 for 1 st acre impervious
	\$500.00 for every additional impervious acre
	\$100.00 for every acre pervious
Grading/Paving/Land Disturbing Approval Permit:	\$200.00 less than 1 acre
	\$400.00 1-5 acres
	\$600.00 over 5 acres
Additions, Accessory, Up fits (Zoning Clearance Approval/Permit):	
Residential	\$ 40.00
Commercial Addition/Accessory	\$100.00 or \$0.03/sf whichever is greater
Commercial Up fit	\$100.00
Industrial Addition/Accessory	\$225.00 or \$0.03/sf whichever is greater
Industrial Up fit	\$100.00
Certificate of Compliance (final approval/acceptance for all non-residential projects)	\$100.00

Temporary Permits:	
Temporary Construction Trailer	\$100.00
Temporary Use Permit	\$ 50.00
Temporary Power Compliance	\$ 50.00 (fire fee may apply)
Sign Permits:	
Wall Mounted, Projecting, or Canopy	\$ 60.00
Temporary Sign/Banner	\$ 25.00
Ground Mounted	\$140.00
Outdoor Advertising	\$300.00
Change of Panel	\$ 40.00
Miscellaneous:	
Home Occupation Permit	\$ 50.00
Change of Use Permit	\$ 50.00
Architectural Review (shopping centers)	\$ 50.00
Re-review (after 3 submittals)	\$ 50.00+\$0.01/sf of site
Zoning Verification/ABC letter	\$ 30.00
Certificate of Non-Conformity Adjustment	\$100.00
Fine for Construction without a permit	Double permit fee
Flood Study Review	\$400.00
Permit Renewal	\$ 40.00

PLATS

Subdivisions:	
Preliminary Plat (new submittals)	
less than 2 acres	\$100.00
2-10 acres	\$200.00
10-25 acres	\$300.00
over 25 acres	\$400.00
Preliminary Plat Extensions	\$100.00
Construction Plans	
less than 2 acres	\$175.00
2-10 acres	\$400.00
10-25 acres	\$500.00
over 25 acres each additional acre	\$ 50.00
Final Plat Review	
less than 2 acres	\$ 80.00
2-10 acres	\$125.00

ELECTRIC

At the FY2009-10 City Council Planning Session, Council members reviewed the 18.5% increase in wholesale electric costs the City has experienced since adopting the budget in June of 2008. Combined with the other wholesale fuel adjustment increases experienced since 2002, it was necessary to increase retail rates to cover a portion of these costs. A cost of service study was requested to determine what rate structure would best support the level of service that citizens have come to expect. This rate study will not be completed until Fall 2009. A rate structure reflecting a 9% increase is needed to continue operating the system as this rate study is completed. The following rates were effective May 1, 2009.

RESIDENTIAL

	<u>1-RS</u>	<u>2-RS</u>	<u>3-RS</u>	<u>4-RS</u>
Basic Charges	\$8.58	\$8.58	\$8.58	\$8.58
Energy Charges per kWh (July-October)				
First 350*	8.3982¢	8.3982¢	8.3982¢	8.3982¢
Over 350	8.8231¢	8.6923¢	8.3823¢	8.2401¢
Energy charges per kWh (November-June)				
First 350*	8.3982¢	8.3982¢	8.3982¢	8.3982¢
Over 350	8.7538¢	7.7616¢	8.3350¢	7.4461¢

*For customer receiving Supplemental Security Income (SSI) the rate for the first 350 kWh used per month shall be 6.7738 cents per kWh.

NET METERING SERVICE

Availability

Available to Residential customers that purchase and operate approved generating equipment that is tied to the City Electric Grid via an approved interconnection standard.

Application Fee	\$100.00
Basic Facility Charge	\$ 8.58

NOTE: Reference City of Concord Technical Standards Manual for details on the use of this rate schedule.

5-G GENERAL SERVICE

Basic Facilities Charge	\$17.17
Plus Demand Charge	
First 30 kW of billing demand	No charge
For all over 30 kW of billing demand	\$ 3.56/KW
Plus Energy Charge	
First 125 kWh per kW billing demand per month	
First 3000	10.7729¢ per kWh
Next 87,000	6.4693¢ per kWh
Over 90,000	6.2515¢ per kWh
Next 275 kWh per kW billing demand per month	
First 6000	6.1751¢ per kWh
Next 134,000	5.4884¢ per kWh
Over 140,000	5.2705¢ per kWh
All over 400 kWh per kW billing demand	
All kWh	5.1615¢ per kWh

5-GB GENERAL SERVICE (Rate schedule closed to all future customers as of June 1, 1983)

Basic facilities charge	\$18.19
Plus Energy Charge	
First 125 kWh per kW billing demand per month	<u>General Service</u>
First 3000	11.9919¢ per kWh
Next 87,000	10.7138¢ per kWh
Over 90,000	9.7141¢ per kWh
Next 275 kWh per kW billing demand per month	
First 6000	8.0438¢ per kWh
Next 134,000	6.7024¢ per kWh
Over 140,000	5.7660¢ per kWh
All over 400 kWh per kW billing demand	
All kWh	5.5256¢ per kWh

6-GA GENERAL SERVICE, ALL ELECTRIC

Basic facilities charge	\$17.17	
Plus demand charge		
First 30 kW of billing demand per month	No charge	
All over 30 kW billing demand per month	\$3.56/kW	
Plus energy charge		
First 125 kWh per kW billing demand per month	April-Nov	December-March
First 3,000	10.7729¢ per kWh	10.4680¢per kWh
Next 87,000	6.4693¢ per kWh	6.2920¢ per kWh
Over 90,000	6.2515¢ per kWh	6.0808¢ per kWh
Next 275 kWh per kW billing demand per month		
First 6,000	6.1751¢ per kWh	6.0066¢per kWh
Next 134,000	5.4884¢ per kWh	5.3403¢per kWh
Over 140,000	5.2705¢ per kWh	5.1289¢per kWh
Next 400 kWh per kW billing demand per month		
All kWh	5.1615¢ per kWh	5.0230¢ per kWh

TOU GENERAL SERVICE

Availability:

This schedule is available only to non-residential loads with a demand greater than or equal to 100kW during at least three months of a twelve-month period and an average annual load factor of at least 55%. Service under this Schedule should be used for a Customer with a single enterprise located entirely on a single, continuous premise.

Basic facilities charge	\$43.60	
Demand Charge	Summer Months	Winter Months
	<u>June1-Sept. 30</u>	<u>Oct. 1-May 31</u>
A. On-Peak Demand Charge per month	\$12.54 per KW	\$ 8.18 per KW
B. Economy Demand Charge	\$ 1.09 per KW	\$ 1.09 per KW

Energy Charge		
A. All On-Peak Energy per month	7.6008¢ per kWh	7.3587¢ per kWh
B. All Off-Peak Energy per month	4.3330¢ per kWh	4.0909¢ per kWh

On-Peak and Off-Peak Hours	Summer Months <u>June 1-Sept. 30</u>	Winter Months <u>Oct. 1-May 31</u>
On-Peak Period Hours	1:00 p.m. – 7:00 p.m.	6:00 a.m.–9:00 a.m.
Off-Peak Period Hours	Monday-Friday All other weekday hours and all Sunday and Saturday hours.	Monday-Friday

NET METERING SERVICE

Availability
Available to Non-residential customers that purchase and operate approved generating equipment that is tied to the City Electric Grid via an approved interconnection standard.

Application Fee	\$250.00
Basic Facility Charge	\$ 17.17

NOTE: Reference City of Concord Technical Standards Manual for details on the use of this rate schedule.

7-1 INDUSTRIAL SERVICE

Basic Facilities Charge	\$17.17
Plus demand charge	
First 30 kW of billing demand per month	No charge
Over 30 kW billing demand per month	\$ 3.35 per kW
Plus energy charge	
First 125 kWh per kW billing demand per month	
First 3,000	9.9641¢ per kWh
Next 87,000	5.9189¢ per kWh
Over 90,000	5.7143¢ per kWh
Next 275 kWh per kW billing demand per month	
First 140,000	4.9969¢ per kWh
Over 140,000	4.7921¢ per kWh
Over 400 kWh per kW billing demand per month	
All kWh	4.6896¢ per kWh

TOU INDUSTRIAL SERVICE

Availability:
This schedule is available only to industrial loads with a demand greater than or equal to 100kW during at least three months of a twelve-month period and an average annual load factor of at least 55%. Service under this Schedule should be used for a Customer with a single enterprise located entirely on a single, continuous premise.

Basic facilities charge	\$43.60	
Demand Charge	Summer Months <u>June 1-Sept. 30</u>	Winter Months <u>Oct. 1-May 31</u>
A. On-Peak Demand Charge per month	\$11.99 per KW	\$ 7.63 per KW
B. Economy Demand Charge	\$ 1.09 per KW	\$ 1.09 per KW
Energy Charge		
A. All On-Peak Energy per month	7.7318¢ per kWh	7.6004¢ per kWh
B. All Off-Peak Energy per month	4.1816¢ per kWh	4.0500¢ per kWh
On-Peak and Off-Peak Hours	Summer Months <u>June 1-Sept. 30</u>	Winter Months <u>Oct. 1-May 31</u>
On-Peak Period Hours	1:00 p.m.–7:00 p.m.	6:00 a.m.–9:00 a.m.
Off-Peak Period Hours	Monday-Friday All other weekday hours and all Sunday and Saturday hours.	Monday-Friday

ECONOMIC DEVELOPMENT RIDER

Availability:
Only at the City's option, to nonresidential establishments receiving service from the City under Schedule 5-G, 6-GA, 7-1 or TOU provided that the establishment is classified as Retail Trade or Public Administration by the North American Industry Classification System as published by the United States government.

Application of Credit:

Beginning with the Operational Date, a credit based on the percentages below will be applied to the total bill for the New Load contracted for under this Rider, calculated on the applicable rate schedule, including the Basic Facilities, Demand Charge, Energy Charge, or Minimum Bill excluding other applicable Riders, and excluding extra Facilities Charges.

Months 01 – 12	20%
Months 13 – 24	15%
Months 25 – 36	10%
Months 37 – 48	5%
After Month 48	0%

Extra Facilities Charge:

A monthly "Extra Facilities Charge" equal to 1.7% of the installed cost of extra facilities necessary for service for additional metering required under this Rider TOU, but not less than \$25, shall be billed to the Customer in addition to the bill under the appropriate rate schedule and this Rider, when applicable.

9-BC BUILDING CONSTRUCTION SERVICE

First 50 kWh per month	\$17.17 basic charge plus 8.1254¢ per kWh
Over 50 kWh per month	6.3814¢ per kWh

12-OPT (Not available to future customers after July 1, 2002)

Basic facilities charge	\$39.80	
Plus demand charge		
On peak demand charge per month	June-Sept.	October-May
First 2000 kW	\$13.3075 per KW	\$7.8327 per KW
Next 3000 kW	\$12.1791 per KW	\$6.7050 per KW
For all over 5000 kW	\$11.0623 per KW	\$5.5670 per KW
Economy demand charge	\$1.0560 per KW	\$1.0560 per KW
Energy charge		
All on-peak energy per month	5.5697¢ per kWh	
All off-peak energy per month	3.2631¢ per kWh	
Determination of on-peak and off-peak hours		
On-peak period hours	1:00-9:00pm	6:00am-1:00pm
	Monday-Friday	Monday-Friday
Off-peak period hours	All other weekday hours and all Saturday and Sunday hours. All hours for the following holidays shall be considered as off-peak; New Year's Day, Memorial Day, Good Friday, Independence Day, Labor Day, Thanksgiving Day and Christmas Day.	

OUTDOOR LIGHTING SERVICE (OL) – RENTAL – per month

Availability:

Available for service supplied in the lighting of outdoor areas, private streets, and private driveways by means of metal halide and sodium vapor lighting units. This schedule is not available for lighting of dedicated streets or highways.

	Rate Existing	Rate New	Rate Wood Pole Served Underground
100 watts	\$7.54	\$13.24	\$17.29
150 watts (cobra HPSV)	\$9.00	\$14.70	\$18.75
175 watts (1)	\$7.54 ⁽¹⁾	\$13.24	\$17.29
250 watts (HPSV)	\$10.35	\$16.05	\$20.10
250 watts (mercury vapor)	\$10.35 ⁽¹⁾	\$16.05	\$20.10
400 watts (HPSV)	\$12.20	\$17.90	\$21.95
400 watts (1) (mercury vapor)	\$12.20 ⁽¹⁾	\$17.90	\$21.95
400 watts (metal halide)	\$15.30	\$21.00	\$25.05
1000 watts (1) (mercury vapor)	\$23.17	\$28.87	\$32.92
1000 watts (HPSV)	\$25.27	\$30.97	\$35.02
1000 watts (metal halide)	\$28.43	\$34.13	\$38.18

⁽¹⁾ These units are no longer available for replacement installations. Rate applies to existing installations.

Special Conditions:

Customer may request luminary be installed on wood pole larger than 30 foot by paying in advance actual difference in cost of 30 foot class five (5) pole and that of pole requested.

Luminaires installed under this schedule will remain the property of the City who will assume responsibility for supplying the current for the operation and maintenance. The customer will assume responsibility for any damage to said luminaires. Customer may discontinue rental of luminary by giving notice at the City's office two weeks in advance of the date they wish service discontinued after contract period.

FLOOD LIGHTING (FL) SERVICE (including Mongoose and Multi-mount)

Lumens	kWh/mo.	Rate Existing Wooden Pole	Rate New Wooden Pole	Rate Wood Pole Served Underground
High pressure sodium vapor				
27,500 (1)	104	\$12.70	\$20.16	\$24.21
50,000	156	\$13.68	\$21.18	\$25.23
Metal Halide				
40,000	155	\$15.45	\$22.95	\$27.00

(1) These units are no longer available for replacement installations. Rate applies to existing.

Special Conditions:

Customer may request luminaires be installed on wood pole larger than 30 foot by paying in advance actual difference in cost of 30 foot class five (5) pole and that of pole requested.

Luminaires installed under this schedule will remain the property of the City who will assume responsibility for supplying the current for the operation and maintenance. The customer will assume responsibility for any damage to said luminaires.

Customer may discontinue rental of luminaires by giving notice at the City's office two weeks in advance of the date they wish service discontinued after contract period.

Additional monthly charges pertaining to Outside Lighting and Flood Rates:

Additional monthly charge (OL, FL Rate) of \$5.70 for wooden pole without luminaire.

Underground charges (OL, FL Rate) – Depending upon the electrical source and distance of the underground cable, additional underground charges may apply. These charges are calculated on the average distance of underground conductor per pole. A charge of \$0.07 per 10 foot increment per pole is charged for the distance exceeding 150 ft. per pole. This fee will be added to the base rate.

PUBLIC LIGHTING (PL) SERVICE RATE SCHEDULE

Availability:

Availability for the purpose of lighting streets, highways, parks, and other public places for Municipal, County, State, and Federal Governments at locations inside the municipal limits on the City's distribution system. This schedule is not available for service to non-governmental entities.

	Rate (PL Base) Wooden Pole	Rate (PL-FL Base) Wooden Pole
100 watts (HPSV)	\$6.66	N/A
150 watts (HPSV)	\$8.13	N/A
175 watts (1) (mercury vapor)	\$6.65	N/A
250 watts (1) (mercury vapor)	\$8.46	N/A
250 watts (HPSV)	\$9.48	\$12.70
400 watts (HPSV)	\$11.35	\$13.68
400 watts (1) (mercury vapor)	\$8.47	N/A
400 watts (metal halide)	\$14.10	\$15.45
1000 watts (HPSV)	\$22.25	N/A
1000 watts (metal halide)	\$25.52	N/A

(1) These units are no longer available for replacement installations. Rate applies to existing installations.

Note: For more than one fixture per pole, a credit of \$1.78 will be given for each additional fixture. For example: two 250 watt HPSV lights would be billed at \$16.28. This is figured at (2 x \$9.03) - \$1.78.

Additional monthly charges for underground conductors (PL Rate):

0-150 feet	\$0.35
150-250 feet	\$0.75

This fee will be added to the base rate.

Additional monthly charge of \$1.78 for wooden pole without luminaire.

Contract period for all luminaires:

- a) Three years for all luminaires designed as standard by the City and bracket mounted on standard poles.

- b) Ten years for all luminaires designed as decorative by the City and for all standard luminaires mounted on supports other than standards wooden poles.

Other luminaires:

Decorative and non-standards luminaires can be installed upon request, at the City's option, at the basic rates plus an extra monthly charge equal to 1.7% of the estimated installed cost difference between the luminaire and structure requested and the equivalent luminaire and standard pole.

TS – TRAFFIC SIGNAL SERVICE

Basic Facilities charge	\$3.62
First 50 kWh	15.5854¢ per kWh
Over 50	7.4238¢ per kWh

ELECTRIC METER TEST

Test within 12-month period of any prior tests and no abnormality detected	\$50.00
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ELECTRIC METER BASE FEE

The City of Concord will only connect to electric meter enclosures that are furnished by the City of Concord. All descriptions and fees that are affected are listed below. Payments for meter enclosure will be made at 26 Union St., S. (Customer Service Department). All meter bases must be picked up from the Warehouse Department at the Alfred M. Brown Operations Center located at 850 Warren C. Coleman Blvd. (accompanied by a receipt).

150 amp single-phase overhead	\$ 25.00
200 amp single-phase overhead/underground	\$ 92.00
400 amp single-phase overhead/underground	\$156.00
200 amp poly-phase (3 phase) overhead/underground	\$119.00
400 amp poly-phase (3 phase) overhead/underground	\$222.00
200 amp 2 gang single-phase overhead/underground	\$106.00
200 amp 3 gang single-phase overhead/underground	\$169.00
200 amp 4 gang single-phase overhead/underground	\$161.00
200 amp 5 gang single-phase overhead/underground	\$187.00
200 amp 6 gang single-phase overhead/underground	\$262.00
200 amp single-phase underground mobile home pedestal	\$300.00

For questions contact:

Customer Service – 704-920-5200
 Electric Department – 704-920-5320

ENGINEERING

Water permit application review	\$200.00
Wastewater permit application review	\$400.00

FIRE & LIFE SAFETY

REQUIRED CERTIFICATE OF COMPLIANCE

Certificate of Compliance	
1-1,000 SF	\$ 20.00
1,001-20,000 SF	\$ 50.00
20,000-50,000 SF	\$100.00
50,000-70,000 SF	\$200.00
Every 20,000 SF over 70,000 SF	\$ 50.00 each additional 20,000 SF
Certificate of Compliance Re-inspections	\$ 50.00
Plans Review	\$ 50.00 + .025/SF
Upfit review	\$ 50.00 + .025/SF
Site Plan	\$ 50.00
Re-review fee (applied on 3 rd submittal & each resubmittal thereafter)	\$ 50.00
Hydrant flow test (fee per hydrant)	\$100.00
Temporary Power Inspection	\$ 40.00
Load Merchandise Inspection	\$ 40.00

NOTES:

- (1) For multi-tenant building, fees are per tenant.
- (2) For multiple building owned by the same owner(s), fees are per building as defined by the NC Building Code, Vol. 1.

- (3) Individuals or companies that have not secured permits or Certificates of Compliance prior to beginning work or occupying the structure shall be charged double the listed amount.
- (4) Re-inspections of the Sprinkler System, Fire Alarm System, or building for Certificate of Compliance will result in an additional fee per inspection.
- (5) Certificate of Compliance that is less than 1000 square feet will be \$20.00

REQUIRED CONSTRUCTION PERMITS

	<u>Permit Fee</u>	<u>Test Fee</u>
Automatic Fire Extinguishing Systems (Ansul/Sprinkler)	\$150.00	\$150.00 **
Compressed Gases	\$150.00	\$150.00
Fire Alarm & Detection Systems	\$150.00	\$150.00 **
Fire Pumps	\$150.00	\$150.00
Flammable & Combustible liquids	\$150.00	\$150.00
Hazardous Materials	\$150.00	\$150.00
Industrial Ovens	\$150.00	\$150.00
Private Fire Hydrants	\$150.00	\$150.00
Spraying or Dipping Operations	\$150.00	\$150.00
Standpipe Systems	\$150.00	\$150.00
Temporary Membrane Structures, Tents, Canopies	\$ 50.00 + .01/SF	\$ 0.00

NOTE: Any system installation prior to plan review and/or permit being issued will incur a double fee.

** Any structure over 70,000 SF x .002 + \$150.00 (DOES NOT INCLUDE HOOD SYSTEM/ANSUL)

REQUIRED OPERATION PERMITS

Amusement Buildings	\$ 150.00
Carnivals and Fairs	\$ 300.00
Covered Mall Buildings	\$ 150.00
Exhibits and Trade Shows	\$2,500.00/yr or \$150.00/event
Explosives (Blasting)	\$ 100.00/1-day or \$300.00/90-days
Liquids Use, Dispensing, Storage, Transportation	\$ 150.00
UGST/AGST Install, Alter, Remove, Abandon	\$ 250.00/site
Change in Liquid in Tanks	\$ 150.00
Manufacture or Process Liquids	\$ 150.00
Liquid Dispensing – AGST/UGST to Vehicles	\$ 150.00
Liquid Dispensing – Tanker to Vehicles	\$ 150.00
Fumigation and Insecticidal Fogging	\$ 300.00
Vehicles in Assembly Buildings	\$ 150.00
Private Fire Hydrants	\$ 150.00
Pyrotechnic Special Effects Material/Fireworks	\$ 300.00/day & site
Spraying or Dipping	\$ 150.00
Tents & Canopies	\$ 50.00 + .01/SF

REQUIRED OTHER CHARGES/FEEES

Fire Flow request/Special Request (fee per hydrant)	\$100.00/hydrant
Stand-by firefighters (when required by fire official or requested by occupant)	\$ 20.00/hr per firefighter
After Hours Inspection Review – Special Request	\$ 35.00/hr (minimum of 2 hours)
After Hours Plan Review – Special Request	\$ 150.00/submittal
Other inspections by request – Special Request	\$100.00
Re-inspections (3 rd visit or additional inspections)	\$ 50.00
State License Inspection Fee	\$100.00
Daycare License Inspection Fee	\$ 75.00
Group Home License Inspection Fee (annually)	\$ 75.00
Foster License Inspection Fee (annually)	\$ 0.00 (2 nd visit \$50.00)
Fire Incident Report Copy (s)	\$ 1.00 (per report)
Complete Fire Incident Report Copy (s) on CD	\$ 25.00 (per CD)
Community Rooms (Fire Stations 3, 7, and 8) Rental fee	\$ 20.00/hr or \$50.00/½ day (4 hrs) or \$100.00/full day (8 hrs)
Community Rooms (refundable deposit/clean-up fee)	\$ 50.00/event
Charitable, non-profit, Governmental – exempt	\$ 0.00
Fire extinguisher recharge use for class	\$ 11.00/extinguisher
Fire Extinguisher Program (Training Class)	\$ 50.00/On-site Class at Fire Station #3
Fire Extinguisher Program (Training Class)	\$ 75.00/Off-site Class at Requested Business

FINES BY VIOLATION

Knox Box	\$500.00/day (may be issued after 75 days and 3 written notices)
Burning without a Permit- Residential	\$50.00 (1 st offense); \$100.00 (2 nd offense) (may be issued after one written notice)
Burning without a Permit- Commercial	\$500.00/stack or pile (1 st offense); \$1000.00/stack or pile (2 nd offense) (no notice required)

Code of Ordinances-Chapter 10 Violation	\$500.00/day (may be issued w/o notice, usual practice is after 75 days and three written notices)
Locked Exit / Exit Obstruction	\$500.00 (1 st offense); \$1,000.00 (2 nd offense) (may be issued w/o notice, in usual practice, verbal and written warnings precede citation)
Fire Detection / Protection	\$250.00 (1 st offense); \$500.00/day for any recurring violation (may be issued w/o notice, in usual practice, verbal and written warnings precede citation)

NOTE: Assembly, Hazardous, Institutional Systems must be in service at all times or immediate fire watch provided or shut down and fine; All others a fire watch must be provided in a reasonable period of time and maintained.

Access During Construction	\$1,000.00/day (May be issued w/o notice, in usual practice, verbal and written warnings precede citation.)
Occupancy without COC	\$1,000.00/day (May be issued w/o notice, in usual practice, verbal and written warnings precede citation.) (Issued immediately for new structures and after 45 days for existing, disconnection of utility service may be used in lieu of fines.)
General Violation	\$100.00 (Issued after 45 days and three written notices. This fine is issued per item and not violation.)
False Alarm > 3 per 90 days	\$250.00 (May be issued w/o notice, in usual practice, issued on fourth violation within 90 days after one written notice on the third violation. Alarms in rapid succession are considered an individual occurrence.)
Fire Lane Parking Violations	\$100.00 (May be issued w/o notice when vehicle is not occupied.)
Key Box Maintenance	\$100.00 (May be issued w/o notice when Knox box is found to contain no key or incorrect key. In usual practice one written warning precedes citation.)
Overcrowding	\$500.00 (1 st offense); \$1,000.00 (2 nd offense) (Issued at the time of violation after occupancy overcrowding conditions have been corrected. Third offense may constitute court proceedings. Offenses run calendar year.)
Permits	Double Permit Fee (Charged for any permit for which work was done prior to permit being issued.)
Assault on a Fire Official	The subjection of any authorized fire inspector to physical abuse during an inspection shall be fined \$1,000.00 and/or a criminal offense of assault of \$1,000.00 (If this charge is necessary leave the business/premises and notify Concord PD to respond to in initiate proceedings.)
Matters Not Provided For	Any other violation of the fire code not specifically codified in Ch. 34 shall be fined \$250.00 (The Bureau Chief shall be consulted prior to the levying of any fine using this as the reference.)

HAZARDOUS MATERIALS FEES

Fee	Solids (lbs)	Liquids (gals)	Gases (SCF)
\$50.00	< 501	< 56	< 201
\$150.00	501-5,000	56-550	201-2000
\$200.00	5,001-25,000	551-2,750	2,001-10,000
\$250.00	25,001-50,000	2,751-5,500	10,001-20,000
\$300.00	50,001-75,000	5,501-10,000	20,001-40,000
\$300.00/lb plus \$0.01/additional gal. or SCF	> 75,000	> 10,000	> 40,000

NOTE: Excludes LPG/medical gases

LPG (excluding LPG used only for heating and cooking)	\$150.00/tank
Medical Gases	\$150.00/tank
Radioactive Materials (any amount)	\$125.00

Hazardous Materials Reimbursement or Response fees are based on time and materials used per incident. Additional fees may be charged as recommended by the Emergency Management Coordinator.

FIRE INSPECTION PROGRAM TIME PERIODS AND PENALTIES

1 st Inspection (Initial)	\$0
2 nd Visit (After 30-days)	Potential Civil Penalties
3 rd Visit (After 30-days)	Potential Civil Penalties
4 th Visit (After 10-days)	Civil Penalties & Fines Issued
	5 th Visit (After 10-days) Civil Penalties & Fines, plus Civil Action, Misdemeanor Charges

NOTE: Imminent danger/life safety violation citation will be issued at the time of inspection.

PARKS AND RECREATION

RECREATION FEES

Adult:

Open League Basketball	\$550.00/team
Other League Basketball	\$550.00/team
Over 30 League Basketball	\$550.00/team
Other League Softball	\$550.00/team
Open League Softball	\$550.00/team
Men's Fall League Softball	\$550.00/team
Adult League Soccer	\$550.00/team
Women's League Softball	\$550.00/team
Women's League Basketball	\$550.00/team
Men's & Women's Co-ed Volleyball	\$100.00/team
Road Races Registration (5K & 10K)	
5K	\$15.00; Early Registration \$12.00
10K	\$20.00; Early Registration \$15.00

Youth:

Mite Basketball	\$200.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Midget Basketball	\$200.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Junior Basketball	\$200.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Senior Basketball	\$200.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Youth Baseball	\$225.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Youth Girls Softball	\$225.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Youth Soccer	\$200.00/sponsor +\$30.00/child (City); +\$50.00/child (All others)
Youth Classic Basketball Tournament	\$100.00/\$500.00/\$1,000.00/\$5,000.00/ sponsor levels; \$15.00 per team registration fee
Basketball Clinic (5-6 year olds)	\$30.00/child
Soccer Clinic (4-5 year olds)	\$30.00/child
Girls Fall Fast Pitch Softball	\$30.00/child (City); \$50.00/child (All others)
Karate (Ages 18 & Under)	Free instruction – parents purchase uniforms
Golf	\$40.00/Golf Club, plus \$5.00 for driving range balls; \$45.00/Rocky River, plus \$4.50 for driving range balls
Tennis	\$15.00/hr for lessons

Various Programs:

Karate (monthly)	\$45.00/month (City); \$55.00/month (All others)
Fitness:	
Get Fit Punch Card – 10 visits	\$30.00 (City); \$35.00 (all others)
Aerobics (12 classes)	\$23.00 (City), \$28.00 (All others)
Aerobics (16 classes)	\$30.00 (City), \$35.00 (All others)
City Employees (any fitness class)	\$15.00/employee/class
Corporate Group Rate (12 classes)	\$20.00/person
Corporate Group Rate (16 classes)	\$27.00/person

CITY PROFILE

(as of June 30, 2009 unless otherwise noted)

Date of Incorporation: 1796
Date of City Charter: 1798
Form of Government: Council-Manager
Land Area: 59.62 square miles
Elevation: 704 feet above sea level

Climate

Average January Temperature
 High 51°/Low 28°
 Average July Temperature
 High 90°/Low 68°
 Record High: 107° (1983)
 Record Low: -5° (1985)
 Annual Precipitation: 47.3 inches

Transportation

Major Highways
 Interstate 85
 U.S. Routes 29 and 601
 NC Routes 3, 49, and 73
 Rail
 Southern Railway Company
 Air
 Charlotte Douglas International Airport
 is approximately 25 miles from the City
 Concord Regional Airport - scheduled service
 Ground
 Concord-Kannapolis Rider bus service
 Greyhound and Trailways bus services
 Privately-owned taxicab service

2005-2007 American Community Survey

Population (2010 est. 73,011)

Residents	
Population	66,283
Male	49.8%
Female	50.2%
Population by Race	
White	71.2%
Black	15.1%
Hispanic	10.5%
Other Races	3.2%
Age (Estimated)	
(1-19)	28.9%
(20-34)	22.3%
(35-64)	38.6%
(65+)	10.2%
Household Size	2.55
Number of Households	
1990	11,670
2000	22,485
2007	25,483

Registered Voters

July 1, 2009	45,543
May 1, 2008	42,615
July 1, 2007	39,425
July 1, 2006	37,931
July 1, 2005	36,873
July 1, 2004	37,329

Economy (Citywide) as of April 2009

Civilian Labor Force	31,170
Employed Residents	28,787
Unemployed Residents	2,383
Unemployment Rate	7.6%

City Taxes

Sales Tax	6.75%
Property Tax Rate Per \$100 valuation	\$0.42

City Bond Ratings

GO/Revenue	
Fitch	AA / AA-
Standard and Poor's	AA- / AA-
Moody's	Aa2 / A1

Fire Protection (ISO Rating: 3)

Stations	9
Firefighters and Officers	174
Administrative Support	3 FTE

Police Protection

Main Station	1
District Stations	4
Sworn Police Officers	158.25
Non-Sworn Police Personnel	17
Code Enforcement	7 FTE

Infrastructure

Miles of power lines	
Overhead	741
Underground	618
Miles of water lines	638
Miles of wastewater lines	515
Lane-miles of street	651.21
Paved (City maintained)	320.85
Paved (State Maintained)	89.03
Paved (Interstate)	18.55

Media Communications

Television	
Major networks and cable	
Local Newspaper	
Concord/Kannapolis Independent Tribune	
Concord Standard & Mt. Pleasant Times	
Charlotte Observer (Neighbors of the North)	

CITY PROFILE (cont.)

Public Recreation

Acreage	145
Facilities (City-Owned)	
Parks	9
Playgrounds	14
Gymnasiums	3
Basketball Courts	7
Tennis Courts	14
Playing Fields	27
Swimming Pools	1
Greenway/Trail Miles	4.5

Top Taxpayers (FY 2008-09)

Philip Morris, USA INC.	11.27%
Concord Mills Mall Ltd. Prtnshp.	2.16%
Lowe's Motor Speedway, LLC.	2.13%
Christenbury Farms	0.61%
JQH-Concord Development	0.58%
Hendrick Motorsports, Inc	0.58%
Shea Homes	0.45%
Windstream Communications	0.42%
Inland Western	0.41%
BFI Waste Systems	0.37%

Utilities

Telephone	
Windstream Communications	
Electric	
City of Concord	
Duke Energy Corporation	
Gas	
Public Service Company	
Water	
City of Concord	
Wastewater	
City of Concord	

Top Water Customers (FY 2008-09)

Town Of Harrisburg-S/A	16.16%
Philip Morris, USA INC.	7.62%
Perdue Farms, Inc.	2.71%
City Of Kannapolis	2.27%
Linde, North America	1.52%
CMC-NorthEast	1.44%
Concord Mills Mall Ltd. Prtnshp.	0.97%
Cabarrus County Schools	0.63%
Don Fry	0.56%
Utilities Inc/Carolina Water	0.49%

Housing, 2009

Estimated Housing Units	31,706
Single-family housing Units	23,705
Condominium apartment Units	374
Townhouse Units	825
Duplex, Triplex, Quadplex Units	720
Mobile home housing Units	1,387
Rental apartment Units	4,695
Median Home Price	\$153,193
Fair Market Rent of 1BR Apartment	\$682
Fair Market Rent of 2BR Apartment	\$757
Fair Market Rent of 3BR Apartment	\$954
Public Housing Units	178
Publicly-Assisted Housing Units	534

Top Wastewater Customers (FY 2008-09)

Philip Morris, USA INC.	7.52%
Perdue Farms, Inc.	3.19%
Concord Mills Mall Ltd. Prtnshp.	1.38%
CMC-NorthEast	0.98%
Cabarrus County Schools	0.82%
Don Fry	0.79%
City of Concord	0.68%
BMA Apartments Assoc., LLC.	0.68%
Star America	0.62%
Whitehurst/Countryview MHP	0.56%

Top Electric Customers (FY 2008-09)

Perdue Farms, Inc.	5.42%
Concord Mills Mall Ltd Prtnshp	3.35%
Pass & Seymour/Legrand	2.55%
RRRWTP	2.27%
City of Concord	2.21%
S&D Coffee	1.69%
Cabarrus County Schools	1.55%
CMC-NorthEast	1.42%
SYSCO Foods	0.99%
JQH Embassy Suites Hotel	0.82%

Medical Facilities

Hospitals	
CMC-NorthEast	457
Nursing Homes	
Avante at Concord	120
Brian Center	90
Five Oaks Nursing Center	160
Gardens at Taylor Glen	8
St. Andrews Center	56
Universal Health Care & Rehab	120

Top Employers

CMC-NorthEast Medical Center	4,300	Kannapolis City Schools	900
Cabarrus County Schools	3,398	Cabarrus County	828
Philip Morris USA Inc	1,384	Shoe Show	650
Connexions	950	State of North Carolina	500
City of Concord	925	Hendrick Motorsports	500

CITY PROFILE (cont.)

Education

Public Schools in City limits	
Elementary	9
Middle School	5
High School	5
Long School Exceptional Children	1
Parochial and Private	5
Higher Education	
<i>Rowan-Cabarrus Community College</i>	
<i>Cabarrus College of Health Sciences</i>	
<i>Louise Harkey School of Nursing</i>	

Note: statistics below are from 2005-2007 American Community Survey

Education Attainment (population 25 and over)

Less than 9th grade	5.0%
9th to 12th grade, no diploma	10.0%
High school graduate	31.2%
Some college, no degree	21.6%
Associate degree	7.9%
Bachelor's degree	17.1%
Graduate or professional degree	7.1%

Households

Households with 1 or more people under 18	36.6%
Households with 1 or more people over 65	18.7%
Average household size	2.55
Average family size	3.10

Occupation

Management, professional, and related	32.4%
Service	14.3%
Sales and office	27.0%
Farming, fishing, and forestry	1.1%
Construction, extraction, and maintenance	12.1%
Production, transport, and material moving	13.0%

Language spoken at home (population 5 and over) *(statistics below from the 2000 Census)*

English only	90.3%
Language other than English	9.7%
Spanish	7.9%
Other Indo-European languages	1.1%
Asian and Pacific Island languages	0.7%

GLOSSARY OF BUDGET & PERFORMANCE MEASUREMENT TERMS & COMMON ACRONYMS

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.)

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.

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, 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.

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.

Cost Center: An organizational budget / operating unit within each City department or division (e.g. Tree Trimming is a cost center within the Electric Systems department.).

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 area.

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.

Designated Fund Balance: Monies over the years that remain unspent after all budgeted expenditures have been made, but which are reserved for specific purposes and are unavailable for appropriation.

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 as yet been delivered by a specified time frame, usually the end of the fiscal year.

Enterprise Fund: A fund that accounts for a governmental activities supported wholly or partially

with user fees or charges and operated using business principles.

Envision Cabarrus: A county-wide, vision-driven strategic planning partnership among the Cabarrus Area Chamber of Commerce, county and municipal governments, and county citizens which was designed to provide direction on the type and quality of life desired by our residents over the next 20 years.

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. With the exception of 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. Generally speaking, 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 35% General Fund 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 more accurately 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 leader of the City.

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. Expenditures are recognized in the period the fund liability is incurred, if measurable, except for un-matured 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.

Outcome Management: A refinement of the Performance Management concept, Outcome Management is structured to place the focus on the end product, not the process. It is defined by high level, core outcomes that determine the service delivery components.

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 Indicator: A performance indicator is a measurement designed to determine whether or not a service objective has been met. It measures 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 the measurement 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.

Public Safety: A group of expenditure related to the provision and enforcement of law enforcement, fire, disaster protection, traffic safety, and communication.

Reappraisal: The process of revaluing a jurisdiction's real property in order 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 particular 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 Fees/Charges."

Tax Levy: The resultant 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 revenues from specific sources that are to be used for legally specified expenditures.

Surplus: The amount by which revenues exceed expenditures.

Undesignated 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.

Workload Measure: A performance measure identifying how much or how many products or services were produced (ex. number of yard waste/leaf collection points served).

**COMMON BUDGET & PERFORMANCE
MEASUREMENT ACRONYMS**

CDBG = Community Development Block Grant

CIP = Capital Improvement Plan

COPS = Certificates of Participation

CMU – Charlotte/Mecklenburg Utilities

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

MPO = Metropolitan Planning Organization

NCGS = North Carolina General Statute

NCLGMP = North Carolina Local Government
Performance Measurement Project

PIP = Pedestrian Improvement Plan

PIT = Productivity Improvement Team

PM = Performance Measurement

UDO = Unified Development Ordinance

WSACC = Water & Sewer Authority of Cabarrus
County