FISCAL YEAR 2020

City of Gastonia, NC













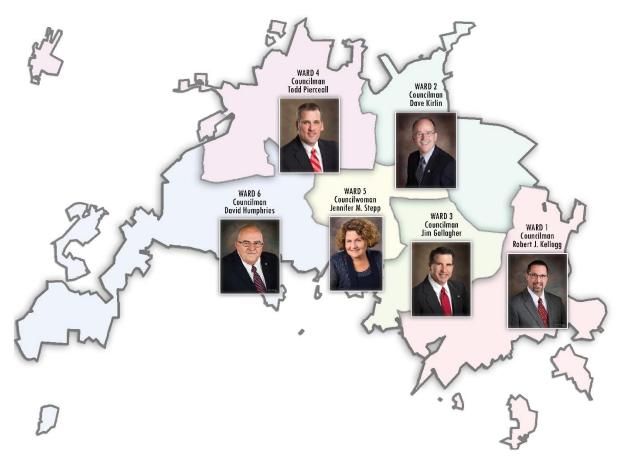


City of Gastonia

Adopted Budget

Fiscal Year 2020

Gastonia City Council by Wards





<u>Mayor</u> Walker E. Reid III

<u>City Manager</u> Michael C. Peoples

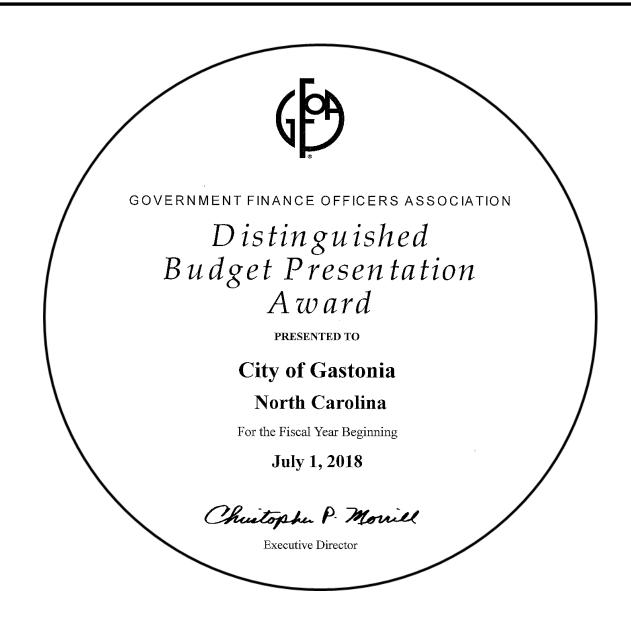
<u>Director of Financial Services</u> Crystal Certain



For more information about the City of Gastonia's budget, please contact the Budget Office.

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Gastonia**, **North Carolina** for its Annual Budget for the fiscal year beginning **July 1, 2018**. In order to receive this award, a governmental unit must publish a budget document and meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

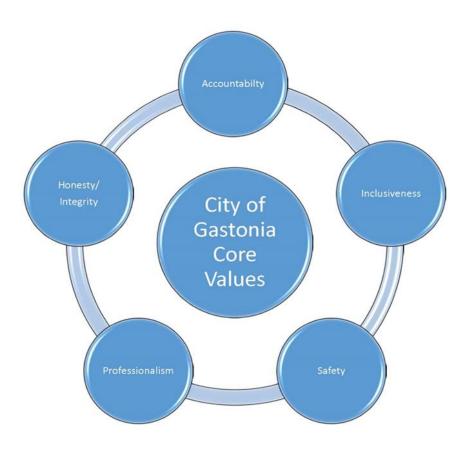
City of Gastonia Priorities

* Vision *

The City of Gastonia serves as a model for civic leadership as we engage our community of dedicated neighbors (Great People). We share a collective passion for personal safety, economic vitality, inclusiveness, cultural richness, and overall sustainability (Great Place). Our distinct character is built upon a rich and unique heritage and fueled by enthusiasm for the promise of a bright tomorrow (Great Promise).

* Mission *

To provide fair, competent, responsive, cost-effective services at the highest level.



* Core Values *

We, the Mayor, City Council, Managers, Supervisors and Employees serve with and practice **ACCOUNTABILITY**, **INCLUSIVENESS**, **SAFETY**, **PROFESSIONALISM**, **HONESTY/INTEGRITY** to safeguard and enhance the public trust in City Government.

City of Gastonia Priorities



We take responsibility for our decisions and actions and promote sound fiscal policies to maintain trust while delivering exceptional service.



We tell the truth and act ethically, leading by example to do the right thing, always.



We work collaboratively, valuing all people and respecting diversity of ideas, backgrounds and experiences.



We are skilled, qualified and committed to providing quality services that strengthen our community.



We share a professional and personal commitment to protecting the safety and health of our customers and employees.



City of Gastonia Priorities

This budget serves four basic functions for City Council, staff, the citizens of Gastonia, and others. First, it is a policy document that articulates the City Council's priorities and issues for the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial plan for the projection of revenues and expenditures; it authorizes expenditures and the means for funding them; and, is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is being spent and what is being accomplished with those expenditures. We hope all readers of this document come away with a better understanding of City services in general and specifically what will be done in Gastonia during the FY 2020.

City staff embraces five Core Values as a guideline for personal conduct when fulfilling the City mission "to provide fair, competent, responsive, cost-effective services at the highest level." Those Core Values are *Accountability, Inclusiveness, Safety, Professionalism and Honesty/Integrity*.

The Strategic Plan focus areas of *Infrastructure Investment, Safety, Healthy Community, Community Identity, Economic Vitality and Good Government* were created by City Council and staff to fulfill that same City mission. It is the hope of City staff that, by using this guide and working with residents, the City can better meet the needs of every citizen.



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Reader's Guide

Welcome

The City of Gastonia thanks you for your interest in your local government and encourages you to use this document to expand your knowledge about our community. Included on the following pages are descriptions of City departments, the services they provide, and how much it costs to provide those services. We hope this information is useful to you and answers your questions about your city government.



Feel free to contact the **City of Gastonia Budget Office** at (704)-866-6957 or (704) 854-6639 and you may also reach us via e-mail at crystalf@cityofgastonia.com or jessiew@cityofgastonia.com with your budget questions, as well as your comments about how we can improve this document.

What's in Here?

This document is divided into numerous sections. The *Executive Summary* section immediately follows. Here you'll find the City Manager's Budget Message which gives information on what's included in the City's budget. It also includes the Budget Highlights with significant changes for expenditures and revenues from the prior fiscal year.



The *Financial Summary* section is next. This section gives budgetary information on the City's revenues and expenditures for current and previous years, along with fund structure, debt service, budgetary process, financial policies and long-range planning,

Following the *Financial Summary* section is the *Organizational Design* section. This section provides information on the organizational structure for the City as well as personnel information.

After the *Organizational Design* section is the *Appropriation by Area* section. This is the largest section of this budget document and it contains profiles and other financial information for each department or service area. For each service area in this section, it begins with an organizational chart for the department and then a chart page. On the chart page, you will find a Department Mission statement describing the department or service area, along with a table and graph with the department's budget information.

Reader's Guide

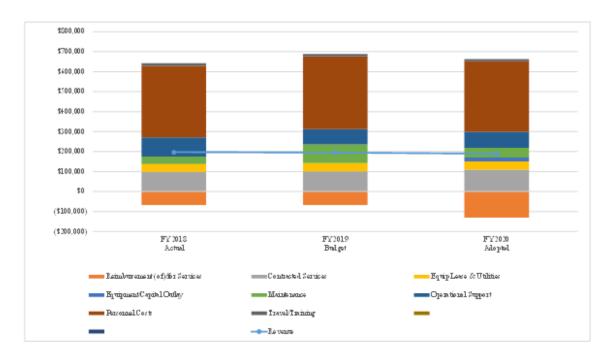


Department Department Head Name

Department Mission

Brief description of the Department's mission

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	96 Change
Revenues					
Other Revenues	\$65,159	\$65,908	\$60,200	(\$5,708)	-8.66%
Fees	\$132,889	\$129,100	\$129,500	\$400	0.31%
Total Revenues	\$198,048	\$195,008	\$189,700	(\$5,308)	-2.72%
Expenditures					
Personnel Costs	\$357,443	\$364,235	\$353,147	(\$11,088)	-3.04%
Travel/Training	\$13,461	\$12,150	\$10,900	(\$1,250)	-10.29%
Operational Support	\$96,125	\$75,655	\$79,971	\$4,316	5.70%
Maintenance	\$37,501	\$94,194	\$47,604	(\$46,590)	-49.46%
Equipment/Capital Outlay	\$0	\$0	\$20,000	\$20,000	100.00%
Equip Lease & Utilities	\$39,018	\$40,484	\$41,952	\$1,468	3.63%
Contracted Services	\$98,266	\$101,200	\$108,825	\$7,625	7.53%
Total Expenditures	\$641,814	\$687,918	\$662,399	(\$25,519)	-3.71%
Reimbursement (off)/for Services	(\$67,187)	(\$67,184)	(\$130.967)	(\$63,783)	94.94%



The **expenditures** for each department are listed in summary format and include amounts budgeted for personnel costs, operational expenses, and outlays for major capital expenditures in the fiscal year. The **revenues** of each department are listed in summary format and identify the amount of money received by a department from the federal and state governments, local and other revenues. Local funds come from the property tax, unearmarked sales tax revenues, interest earnings, and so on. The City's fiscal year begins on July 1 of each year and ends on June 30 of the following year.

Reader's Guide

Figures in the *FY 2018 Actual* column list revenues and expenditures received or spent by the department in that fiscal year. The next column, *FY 2019 Budget*, lists the budgeted revenues and expenditures as adopted by the City Council plus any amendments and carryover amounts for FY 2019. The *FY 2020 Adopted* column lists the expenditure and revenue amounts the City Council adopted for FY 2020. The **Amount Change** and % **Change** columns indicate what the expenditures or sources of funds figures changed from *FY 2019 Budget* to *FY 2020 Adopted*.

Next are the department summary, budget highlights, goals, and objectives. This page(s) has the departmental summaries, budget highlights, department goals, which are broad and generally difficult to measure, and objectives, which are narrow and measurable steps that can be taken to meet the goal.

Following the *Appropriations by Area* section is the *Capital Projects* section where you will find a pro forma that estimates future revenues and expenditures for the major capital project funds, as well as a brief summary of capital improvements that were adopted for FY 2020.

Finally, at the end of this document is the *Appendices* section where you will find the Budget Ordinance, Capital Project Ordinance, Community Development Project Ordinance, FY 2020 Consolidated Fee schedule and a Glossary of technical terms used in this document.



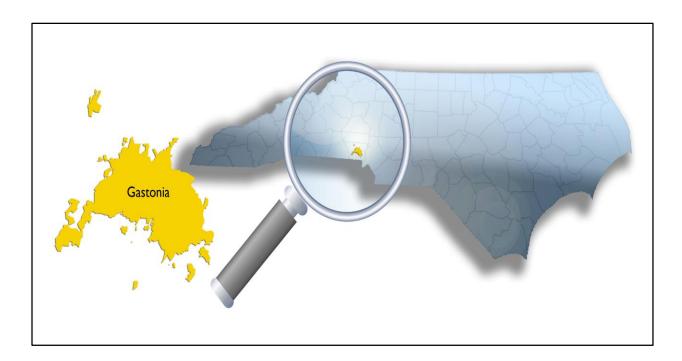
City History

The City of Gastonia incorporated in 1877, the year reconstruction ended, became the county seat of Gaston County in 1911. The impetus for early development Gastonia, which began in 1873 as a small railroad depot, was the combined effect of realignment of the Atlanta & Charlotte Airline Railroad (now



Norfolk Southern) from its original intended path several miles to the north of the City, the charter of the Chester and Lenoir Narrow Gauge Railroad (now CSX) which crossed the Atlanta & Charlotte railroad and the introduction of the steam powered textile mill. The crossing of these two railroads and the beginning of the City's textile industry brought opportunity for employment and social life. The initial population of the town was approximately 200 people and the land area was less than one square mile. The City's original population was reflective of the surrounding county and was comprised of English, German, Scotch Highlander, and Scotch-Irish citizens, with a few African American residents also moving into the settlement. The City has operated continuously under the Council-Manager form of government since its adoption in 1919.

Gastonia is located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte and covers an area of approximately 51.69 square miles. It is the third largest city in the Charlotte-Concord-Gastonia NC-SC Metropolitan Statistical Area (MSA) as identified by the United States Census Bureau, with a 2010 Census population of 2,217,012. As of 2018, the population estimate has increased to 2,569,213 according to the Census Bureau, ranking it 20th in the country. The United States Census Bureau estimates the population of the City at 76,593, ranking it thirteenth in the State.



City Government

The City is responsible for providing governmental services, including police and fire protection, community development, recreation programs, solid waste collection and disposal, water and sewer, electricity, public transportation and other miscellaneous public services. The City is governed by a Mayor and six-member City Council elected on a non-partisan basis. The Mayor and City Council members are elected for four-year staggered terms. Each council member represents a particular City ward, but elections are determined by an at-large vote. The Mayor presides over all City Council meetings (held on the first and third Tuesday of each month), but has the right to vote only when breaking a tie. The City Council enacts all general and technical ordinances, including budgetary appropriations and revenues, construction and zoning ordinances, approves contracts and originates general management policies.

The City Council employs a City Manager who directs the daily operations of the City through one Deputy Manager and two Assistant City Managers. For FY 2020, the City of Gastonia has funds budgeted for 951.75 full-time equivalent employees. This full-time equivalent (FTE) number was arrived at by adding all full-time, part-time and seasonal employee hours and assuming a full-time position is equivalent to 2,080 hours of service.

Property taxes may be levied by the City without a vote of the people and are collected as an annual ad valorem tax on the appraised value of all real and tangible personal property within its boundaries. In FY 1994, Gaston County began collecting current taxes for the City of Gastonia. Delinquent taxes continue to be collected by both the City's collection offices, as well as the County's.

Education

The City of Gastonia is served by the Gaston County public school system, which is governed by the Board of Education. This Board consists of nine members who are elected for four-year terms. A school superintendent is appointed by the Board of Education. The State provides funding for a basic minimum educational program (approximately 69%), which is supplemented by the County and Federal governments. This minimum program provides funding for operational costs only. The financing of public school facilities has been a joint State and County effort. Thus, local financial support is provided by the County for capital and operating costs, which are not provided for by the State or Federal government. The City does not provide any funding for the school system.

Transportation

The City has approximately 445 linear miles of streets. The City and State maintain approximately 345 miles and 100 miles, respectively, of paved streets. Major expansion, improvement and maintenance of primary and secondary highway thoroughfares falls under the responsibilities of the State. Major construction, improvement, and maintenance of the local street system is the responsibility of the City. Construction of new streets within subdivisions is the responsibility of the developer and the City.

Gastonia owns and operates a transit system consisting of eight (8) 35-foot buses, three (3) special handicapped vans and two (2) light transit vehicles (LTV's). The City will receive approximately 50% of the operating costs and 80% of the capital costs from the Federal government. The remaining funds are supplied by the City, with the State contributing a small percentage for capital expenditures. In May 2000, the City of Gastonia and the Charlotte Area Transit System (CATS) entered into a commuter bus program to help reduce vehicular traffic between the two urban areas. In March 2018, 85X Mid-day Express service began.

The Gastonia Municipal Airport, a general aviation airport, is owned by the City. The airport serves the City and the County for both business and pleasure trips. In FY 2018, the City entered into a new agreement with Academy of Aviation, LLC to serve as the Fixed Base Operator for the airport.

Recreation

The City has available many different national, regional and local recreational facilities. A National Football League team, the Carolina Panthers, play in a facility located in the downtown area of Charlotte, North Carolina. In July 2014, after 12 years, the Charlotte Bobcats officially became the Charlotte Hornets again. This change occurred as a result of New Orleans giving up the Hornets name to become the Pelicans. A professional minor league hockey team, the Charlotte Checkers, and a Triple-A minor league baseball team, the Charlotte Knights, are also located within 25 miles of the City. The US Whitewater Center is located just across the Gaston County line, approximately 4.5 miles from the City. The Center provides over 1,300 acres along the Catawba River and is the world's largest man-made whitewater river. It offers more than 30 outdoor activities and various events during the year. It was designed by the United States Olympic Committee as an official Olympic Training site. The U.S. National Whitewater Center

hosts World Cup competitions and Olympic trials. In addition, the NASCAR Hall of Fame opened in Charlotte in May 2010. Also, a Summer Baseball - College All-Star League team, the Gastonia Grizzlies, currently play at Sims Park.

The City sponsors a full range of recreation programs. Recreation facilities are located on approximately 587 acres of land including six community centers, eight jogging tracks, 28 tennis courts, 19 baseball/softball fields, two swimming pools, two splash parks, 16 parks, 4 soccer fields, two disc golf courses and a municipal skeet and trap range. The first portion of the City's Greenway System was dedicated in 2002 and consists of a 2.5 mile paved walking trail stretching from Lineberger Park to the Gastonia Armory. A ½ mile trail section has been added and serves as a connector to Ferguson Park. An additional 1.2 miles of abandoned railway bed was converted as part of the Rails to Trails program and begins at the corner of Broad & Long Streets and runs behind Sims Park just beyond I-85. The walking trail is within walking distance of almost 10,000 City residents.

Public Utility Enterprises

The City owns and operates the water, sanitary sewer and electric systems. Water and sanitary sewer services are provided to customers inside and outside the City limits, with customers outside the City limits paying higher rates. The water, sanitary sewer and electric systems are supported solely by user charges.

Two Rivers Utilities

Gastonia has served as a regional provider of wholesale water and wastewater services to surrounding municipalities for more than two decades. In 2011, after years of discussion on the formation of a regional utility, a consolidation of water and wastewater utility services with the Town of Cramerton created Two Rivers Utilities (TRU). The agreement allowed Gastonia to begin the transformation into a true regional water and wastewater provider.



In addition, the establishment of Two Rivers Utilities proved to be a "win-win" partnership for both Gastonia and Cramerton. As part of the consolidation, Gastonia assumed ownership of Cramerton's water and wastewater utilities. This includes the 4 million gallons per day (MGD) Eagle Road Wastewater Treatment Plant that will be critical for serving future growth in southeastern Gaston County. Cramerton residents benefited from Gastonia's lower utility rates.

Water System

The City's water system consists of 25.3 MGD treatment capacity, with an average daily use of 14.5 MGD. There are approximately 33,050 water meters in use. The current raw water storage capacity is 275 million gallons at the Rankin Lake reservoir. The water distribution system consists of approximately 601 miles of pipeline, 7 million gallons of elevated storage and 6.75 million gallons of ground storage at its Water Treatment Plant.

Gastonia currently serves the cities of Lowell, McAdenville, Ranlo and Cramerton, North

Carolina, and Clover, South Carolina with water treatment and supply. Water system interconnects are also provided to the cities of Dallas, Bessemer City, and Belmont for drinking water and to the City of Mount Holly for use in emergency situations.

The City uses Mountain Island Lake as its primary raw water supply source. Mountain Island Lake is a man-made lake constructed by Duke Energy on the Catawba River between Lake Norman and Lake Wylie, approximately 11 miles northeast of Gastonia. Approximately 11 miles of 54-inch and 48-inch raw water lines provide raw water from the lake to the City. Gastonia has a permit to withdraw up to 75 million gallons per day (MGD) from the lake, with peak rate of withdrawal up to 150 MGD. It is anticipated that this will supply the raw water needs for Gastonia, its municipal customers, and portions of Gaston County until the year 2100.

Sanitary Sewer System

The sanitary sewer system for the City consists of 26 million gallons per day (MGD) treatment capacity at three (3) wastewater treatment facilities. Average maximum daily flow at these plants is 7.2 MGD. The sanitary sewer collection system consists of approximately 561.7 miles of collection lines, including Cramerton, 38 pump stations and TRU has approximately 27,720 sanitary sewer customers, both inside and outside the corporate limits. Of the approximately 27,720 sanitary sewer customers, the top ten customers comprise less than 20% of the City's billed wastewater volume. The service area for the sanitary sewer system encompasses the entire corporate limits of the City and portions of Gaston and Cleveland counties adjoining the city limits and portions of York County, South Carolina. The City also owns and operates under private contract, a 700-acre Biosolids Storage Facility and Resource Recovery Farm located at Pasour Mountain, approximately five miles northwest of the City.

Two Rivers Utility discharges wastewater tributaries of the Catawba River. TRU's Long Creek Wastewater Treatment Plant has a capacity of 16 MGD. The Crowders Creek Wastewater Treatment Plant has a capacity of 6 MGD and the Eagle Road Wastewater Treatment plant has a capacity of 4 MGD. In addition, all three Wastewater Treatment Plants have nutrient removal capability, which gives Gastonia and Two Rivers Utilities the most advanced capability in the region.

Electric System

The City is a member of ElectriCities of North Carolina, Inc., a joint municipal agency serving the interests of municipal electric systems in the State. Of the 71 municipalities in the State that own their electric systems, 64 are members of this agency. Gastonia is also one of 19 cities that own 75% of one unit at the Catawba Nuclear Station. These 19 cities are part of a Power Agency (NCMPA#1) which uses the ownership of the Catawba Nuclear Station to meet the needs of its customers. Employees of the NCMPA#1 facilitate the purchase or sale of energy to balance the energy demands of the 19 members.

The City's electric system operates under a 7,200/12,470 volt distribution system, which serves approximately 29,000 meters in a system of 473 miles of electrical distribution lines. The electric system is the largest revenue producer in the City and has been used to supplement the General Fund and other funds in previous years. In FY 1994, the City Council voted to reduce the dependency on electric revenues and to establish a Rate Stabilization Fund to set aside monies to

provide funding for capital projects, any unforeseen occurrences, and to offset future rate increases.

Solid Waste

The City provides residential refuse, yard waste, bulky waste, and leaf collection to City residents. Bulk container refuse collection to City facilities and the Downtown area businesses, as well as residential curbside recycling service, is provided by a private contractor. A major change to our system was implemented in October 1994, as the City modified its pick-up schedule from backyard to curbside service, while an additional improvement in July 1996 occurred when the City went forward with fully automated collection trucks for the roll out carts. These trucks only need a driver/operator and remove the need for a full manual crew for each vehicle. Continuing to increase automation has been instrumental in the aide in all aspects of this operation. The City's residential and commercial waste is hauled to the Gaston County Landfill located in Dallas, NC.

In July 2011, the Solid Waste program transitioned from a divisional account within the General Fund to an Enterprise Fund. The City began charging a solid waste fee of \$4.00 per month to Solid Waste customers in July 2012 and increased the fee to \$6.50 in July 2016. The fee then increased to \$8.50 effective July 2018 in an effort to split funding 50/50 between Solid Waste and the General Fund.

The City first introduced its recycling program in FY 1994 utilizing 18 gallon bins. Participation was voluntary and customers were charged a fee. In January 2012, the City implemented a citywide recycling program, eliminating the previous recycling fee. The 18-gallon bins were replaced with 95-gallon recycling carts and distributed to all customers, with curbside collections in an effort to encourage more recycling. Multiple adaptions of solid waste services and operations have increased efficiencies, improved customer service, and enhanced the aesthetics of the City.

In January 2012, an excess household trash fee structure was introduced to supplement disposal costs. There are two events offered annually thereby allowing customers to utilize this service at no charge. These piles are collected by manual crews as this is described as items placed curbside and not containerized within your cart. In addition to these services, there are separate fee based charges for collecting other items that require special handling which are appliances, electronics, and tires on/off the rim.

In August 2018, a yard waste fee structure was implemented for sizeable piles of yard waste. The cost for this service is \$25 and is only for yard waste piles that exceed in girth the area of a standard size pickup truck. In 2016, the City began offering a yard waste cart to assist in the automated collection moving forward. This was a prelude to the large yard waste program efforts to assist the customers with ease of collection meanwhile maintaining the aesthetics of curb appeal.

A cart solution service is offered and includes the delivery, pickup, tracking and maintenance/repair of all City issued carts. Administrative services provide customer service regarding services orders and billing. It has recently deployed a handy tool which is a social media app to aide in the amount of necessary communication for these various operations. It allows customers to be reminded about their collection days, determining if an item is recyclable as well

as other relative information. Download **WasteWise** by Gastonia, NC to *Never Miss a Collection Again!* Use the Waste Wizard to search if an item should be *trashed*, *recycled*, *or disposed* of another way.





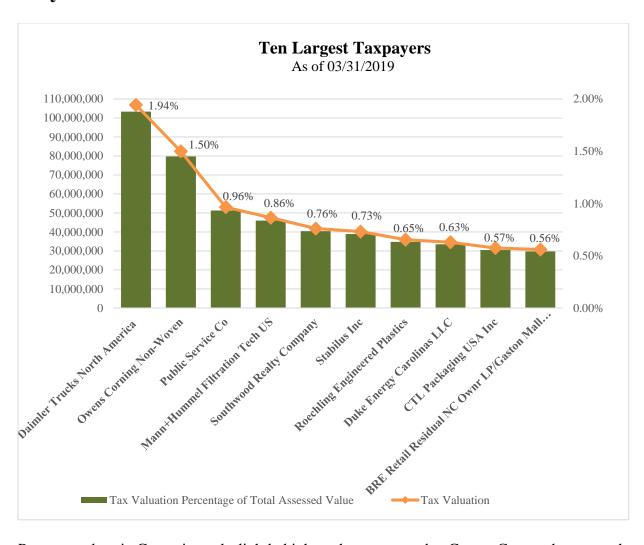
In March 2019, the City contracted with Trinity Hands Staffing Agency to pick up roadside litter on major thoroughfares within Gastonia's city limits. This litter clean-up initiative is also part of the National Pollutant Discharge Elimination System's (NPDES) compliance efforts for the Good Housekeeping and Pollution Prevention minimum measure requirements of the City's permitted MS4 stormwater system permit. The initial results from this program are extremely promising.

Public Safety

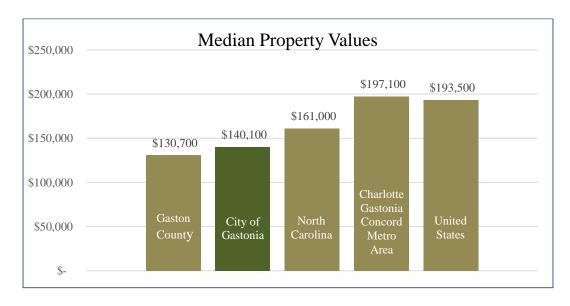
The City currently provides both fire protection and police coverage for its residents. The City of Gastonia Police Department has 170 sworn officers and associated support staff and provides services throughout the City in three (3) patrol districts and twelve (12) beats. Fire services are delivered through eight (8) fire stations located throughout the City with 144 employees.

Tax Base

Another important aspect of the City's economy is its tax base, which is made up of real property (land and buildings), personal property (such as vehicles), and utility certifications. Gaston County collects these taxes on behalf of the City of Gastonia, and administers all tax value appeals, collection and administration. The largest portion of tax revenue is generated through real property. Naturally, upswings in the economy bring increased development and rising property values, causing the tax base to grow and expand. This, in turn, means the City brings in more property tax revenue or a lower tax rate to compensate for the increases in the tax base. During economic downturns, the opposite is true.



Property values in Gastonia track slightly higher when compared to Gaston County; however, they are significantly lower than the state, metropolitan and national averages. To further illustrate, the following chart provides a comparison of median housing values based on Census data from 2017.

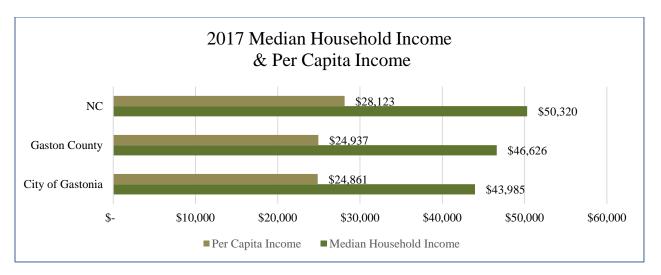


Another way to gauge the health of a location's economy is to look at the strength of the area's retail sales. The following table compares the total retail sales for the City of Gastonia, Gaston County, and the State of North Carolina according to the most recent data available from the U.S Census Bureau.

2012 Retail Sales (\$1,000)

City of Gastonia	Gaston County	State of North Carolina
\$1,341,552	\$2,329,466	\$120,691,007

The chart below shows per capita retail sales comparisons for North Carolina, Gaston County, and the City of Gastonia in 2017 dollars. Per capita retail sales in the City of Gastonia were considerably higher when compared to Gaston County or the State of North Carolina.



Economic Development

Gastonia took a new step in economic development with the creation of its first Economic Development Department and since that time, the department has grown to a staff of three which allows the team to cover multiple areas, such as the Franklin Urban Sports & Entertainment (FUSE) district and Downtown Gastonia.

Staff will focus on completing the design and construction of a multi-use sports/entertainment venue in the FUSE district along with the successful recruitment of significant private investment in surrounding properties. The department will continue to work towards increasing residential and commercial development opportunities. In addition, the Economic Development Department will advocate for a satellite higher education facility in Downtown Gastonia to create additional educational opportunities, jobs, and spur additional foot traffic.

Gastonia has proven to be a hot economic market benefitting from the growth in the Charlotte region. Loray Mill opened Phase I of their project two years ago with over \$22 million invested. Loray is boasting a 100% occupancy rate for its residential units and most closely compares to Charlotte's successful South End, but without the price tag. Loray is home to the

Loray Athletic Club and African American Museum of History and Culture. Additionally, Loray has seen a significant increase recently in securing tenants for their commercial space. For example, Cross Company, an Engineering firm is currently occupying over 10,000 square feet of retail space in Loray Mill. Loray has become a sought after spot for millennial living. Construction on Phase II is slated to begin soon.



Gaston County YMCA opened a \$20 million, 55,230 square foot flagship site near the Robinwood Lake area in December 2017 and we are looking forward to additional opportunities that are developing from other commercial developers.



The most notable project is Gastonia's new Franklin Urban Sports & Entertainment (FUSE) district. This visionary project is located in the former Trenton Mill neighborhood and will serve as a catalyst for redevelopment. FUSE is expected to open in the late Spring or early Summer of 2021. At the heart of FUSE is the multi-use facility that will host sporting events, festivals and concerts year-round. FUSE will provide significant private development opportunities for commercial and residential development, which will return vitality to Gastonia's center city.



Groundbreaking for FUSE will begin in October of 2019 with a large community celebration. Solicitation for private development has started and is already getting multiple inquires. The Trenton Mill development is the first private development pad to begin construction and will offer 84 luxury apartments.

The downtown area of the City is undergoing notable revitalization. Gastonia's FUSE project has energized Downtown as never before, for example, Pita Wheel is a successful restaurant currently located in Dallas. The owner of the restaurant purchased a building and is relocating into Downtown Gastonia. Construction is currently underway, and the restaurant is slated to open at the end of 2019.

Webb Custom Kitchen has grown into a regional destination during its first three years with its upscale menu and movie-themed décor. This success has led the investors of Webb Custom



Kitchen to acquire additional Downtown property for a new high end restaurant, The Fed, art gallery and cooking school.

The Esquire is a nationally branded boutique hotel and located in the historic Lawyers building. The first floor will serve as a restaurant, Barrister's, which will serve upscale European-inspired southern and local cuisines that feature ingredients "extremely endemic to the South."

The addition of Barrister's and The Fed, coupled with the success of Webb Custom Kitchen will make Gastonia the center for high dining.

Commerce and Industry

Gastonia is working to partner with the Akers Center, Eastridge Mall, and Parkdale Mill site owners to invest in and redevelop the properties to maximize value. Burlington, formerly known as Burlington Coat Factory has announced plans to create a large new location at 3584 E. Franklin Blvd., in a portion of the building that Kmart once occupied within the Franklin Square shopping center. Academy Sports and Outdoors opened in Spring 2019, and was the first tenant to secure a portion of that massive, 108,000-square-foot property last fall.

A thorough economic development study was done for Highway 7 that runs east/west through Gastonia. This corridor serves as an entrance into our Downtown and connection to the FUSE district. This study will allow better positioning moving forward to develop this area.

The Gastonia Technology Park, the area's premier international business park, welcomed Owens Corning in 2016 with 120 jobs and an investment of \$120 million and is now planning for additional investment and expansion. Now at almost full build-out, several of the existing industries have already begun expansions. Lanxess has expanded with additional warehouse space and a new production



line. Dixon Quick Coupling has also expanded from their original operation.



CaroMont Health, Inc., the parent corporation for a multi-state, integrated health care system consisting of CaroMont Regional Medical Center (the "Hospital"), physician office practices, imaging centers, outpatient centers, an ambulatory surgery center. nursing home. occupational medicine, hospice, maintains its principal offices in the City. The health system's service area includes

Gaston, Cleveland and Lincoln Counties in North Carolina and York County in South Carolina. The Hospital is located in the City on an 83-acre medical campus and is one of the City's largest employers. The Hospital's physical plant is approximately 1,300,000 square feet and includes 435 licensed beds, a specialty surgery center, a diagnostic center, medical office buildings

and a business services annex. The campus is owned by the County and leased to CaroMont Health, Inc. and the non-profit corporation operating the hospital. The Hospital provides a wide variety of medical services including open heart surgery, a comprehensive cancer center, a neonatal intensive care unit and emergency services. In addition to the medical campus of the Hospital, services are provided at multiple locations throughout the region. The Hospital has received numerous awards and recognition, including Thomson Reuters' "Top 100 Hospitals" award for Quality and Safety and the Advanced Diabetes Certification and Advanced Certification in Heart Failure from the Joint Commission. In 2017, CaroMont opened their new administrative offices on Court Drive, capping that corridor as a prime regional medical employment center.

In 2019, CaroMont Health announced plans to invest more than \$350 million in capital projects and facility improvements in Gaston County over the next five years. Projects include the addition of a critical care tower on the main campus of CaroMont Regional Medical Center in Gastonia, the construction and renovation of several medical office buildings, and the construction of a second hospital in Belmont. "CaroMont Health has provided life-changing and life-saving medical care to the citizens of Gaston County for nearly 75 years," said Chris Peek, President and Chief Executive Officer at CaroMont Health. "This investment is a reflection of our unwavering commitment to this community and the thousands of patients who trust us to care for them."

The City and surrounding area have been defined as a metropolitan-dominated region, with Charlotte serving as the central economic engine and employment center. Within this context, the City and the County are fast becoming what economists refer to as a "regional retail center." With the establishment of the City as a retail destination, an influx of shoppers from surrounding counties such as Lincoln, Cleveland, York and Mecklenburg has been noted.

Over the last several years, building construction has increased. However, a fairly significant decrease was noted in FY 2018, but has since begun swinging upwards again. In addition, residential construction values increased just over 26% from last year and more than doubled from five years ago.



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Tourism

Tourism is another important aspect of Gastonia's economy. Not only does tourism help local businesses and workers in the tourism industry, but it also helps increase the City's sales revenues.

Some of the area attractions include:



Crowders Mountain State Park

Crowders Mountain State Park, a 5,000 plus acre natural mountain park, is partly located in the City, at its western edge. The park offers hiking, rock climbing, fishing, picnicking and other nature and environmental related activities. Rocky ledges and outcrops at the top of the 800 foot peak provide the perfect seats from which to view the panorama below and watch raptors soar in the wind currents.

Schiele Museum

The Schiele Museum features the largest collection of land mammal specimens in the Southeast, Five permanent galleries, plus an outdoor Indian Village and an 18th Century Farm. The Schiele is one of only 70 museums in the U.S. designated as an affiliate of the Smithsonian Institution, enabling it to work with Smithsonian artifacts and materials.





US National Whitewater Center

The U.S. National Whitewater Center is an outdoor recreation facility set on the banks of the Catawba River. The 1,300 plus acres of woodlands is home to the world's largest man-made whitewater river, 14 miles of biking, hiking and running trails, and one of the world's largest outdoor climbing facilities.

American Military Museum

The American Military Museum, originally founded by American Legion Post 23, houses an authentic college of military and related memorabilia from past wars and periods. The Military section, on the second floor in an octagonal room, features a mannequin dressed as a combat infantry soldier in World War II, displays of uniforms and weapons from other wars, and a large model collection of ships, planes, tanks, and other military vehicles from all wars. Medals of



Gastonia's most decorated soldiers are also on display. The Drum and Bugle Corps section located in Memorial Hall features the alumni memorabilia of the Rambling Rebels which was one of the premier marching and music organizations in North Carolina for 30 years.



Rankin Lake Park

Rankin Lake has been a community landmark for the citizens of Gastonia and Gaston County since its construction in 1922 on 242 City-owned acres as a reservoir to provide the City's drinking water. Early work to the park by the depression-era Works Progress Administration helped to develop it as Gastonia's second City park. Rankin Lake Park expanded public recreation in the area and was a

favourite spot for family gatherings, picnicking, bank fishing, and other passive activities. To protect the lake as a first class water source, the City fenced off the lakeside part of the property in the late 1980s, which would then deny public access for more than twenty years. As the lake evolved into a secondary/emergency water source, and governing perceptions changed about public recreation on the lake, the park received the support and funding for a major renovation project that was completed in August 2012. The park features a clubhouse with tables and chairs to accommodate group rentals, a "warming" kitchen, and restrooms; two lakeside, corporate picnic shelters; one large picnic shelter; eight small picnic shelters; an 18-hole disc golf course; two

horseshoe courts; an outdoor classroom; trailhead and connector to the Highland Rail Trail of the greenway system; two boardwalks over Kaylor Creek; an approximately 80 acre lake with a 1.569 mile paved trail around the perimeter; wooden boardwalk over the lake spillway; two fishing piers; one viewing pier; a lake office to handle boat rentals (jon boats, canoes, kayaks, and pedal boats) and fishing permits; and a restroom building.



Martha Rivers Youth Sports Complex

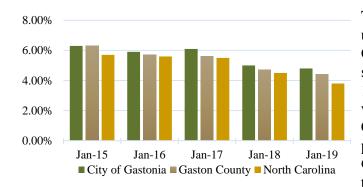


In 1995, the Gastonia City Council, Gaston County Commissioners, and the Gaston County School Board collectively worked to deed an existing 20-acre passive park (named Martha Rivers Park, after the daughter of the



original landowner), and 34 adjoining acres, originally purchased as a future school site, to the City for a Youth Sports Complex. The City then purchased an additional three adjacent acres bringing the total park size to 57.95 acres. Two phases of construction took place between 1997 and 2001 to produce the present facility. The park features four, lighted soccer fields; three, lighted youth baseball fields; one lighted youth softball field, two batting cages, and a scorers' tower with a concessions stand and restrooms. There is one small play area within the baseball complex area. Paved walking trails loop around the outer edge of the baseball fields, playground and soccer fields with several adjoining crossovers to vary distance and geography. There are two large picnic shelters, a sand volleyball court, two horseshoe courts, and a restroom building. The highlight for most children who visit the park is the result of Operation Playground – a one-acre playground designed by children, and built by hundreds of community volunteers who were organized by a group of dedicated citizens using thousands of private fund donations. The largely wooden structure, simply referred to as "the castle" consists of multiple levels and includes such features as a fort, a ship, a race car, swings, slides, a sand pit in which to dig "dinosaur" bones, places to hide, things to climb, places to explore and more, all interconnected by a series of ramps and catwalks above a safe, rubberized surface.

Economic Trends and Indicators



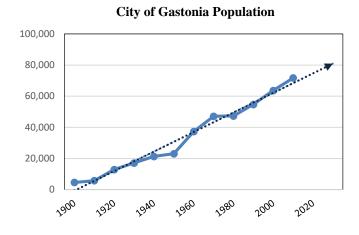
The chart to the left shows monthly unemployment trends for the State, Gaston County and the City of Gastonia since 2015. After reaching a peak of 11.6% in early 2011, while the State's rate was 10.3%, unemployment within the City has continued to decline for the most part, with an upswing in 2017. The City of Gastonia's unemployment rate has tracked slightly above both the State of

North Carolina and Gaston County's rates for the past five years. As of January 2019, Gastonia's unemployment rate is 4.8%, confirming that the economy is continuing to grow.

Moving forward, Gastonia has looked to other industries to expand the local economy. Today, Gastonia's economy is more diversified with a variety of industry, trade, and tourism businesses. Major business and institutional employers in the City include: CaroMont Healthcare, Freightliner Corporation, Gaston County Schools, Gaston County Government, MANN+HUMMEL Filtration, Stabilius, City of Gastonia, and Walmart Stores.

Population

The City of Gastonia's population has increased steadily over the past century, as the graph to the right illustrates. In 1900, the city's population was 4,610; in 2010 the population was 71,741. The current population is estimated at 76,593, according to the United States Census Bureau. Based on projections, population within the City of Gastonia should climb to well over 77,000 by the next census and surpass 80,000 in the year 2025. To that end, projections for population growth for the City of Gastonia suggest a continued



stable increase over the next two decades, and a continued relatively constant share of Gaston County's overall population.

Executive Summary





The City of Gastonia Our Community. Our Future.

City Manager's Budget Message FY 2019-2020

Mayor and City Council:

Enclosed is Gastonia's 2019-20 Adopted Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The budget addresses, within the scope of available revenues, the goals and objectives unanimously updated and approved by the Mayor and City Council.

Supporting economic development that produces jobs and capital investment by the private sector continues to be the City's focus, as we make decisions on where and when to spend our limited resources. Basic municipal services such as water, sewer, electricity, public safety, streets, and solid waste must be in place to support economic development and sustainable growth throughout the City. Parks, recreation, sidewalks, greenways, and museum amenities also support the goal of citywide quality economic development within Gastonia.

Budget Principles and Objectives

The focus for this budget has been centered on three guiding principles: *financial responsibility*, *customer service*, and *economic development*.

Financial responsibility means that the budget includes programs and expenditures that are supported by adequate and predictable revenues. Also, financial responsibility means that capital projects, equipment, and human resource costs are budgeted each year so that the City is not faced with a deterioration that would require a crisis in future years.

Customer service means that the budget focuses on the direct delivery of services to our customers. Expenditures that are directed to serving our citizens deserve to be emphasized. Our customers include our taxpayers, utility customers, and others that receive a service from the City. Our customer base also includes people simply looking to live or start a business venture in Gastonia.

Economic development means that the City should invest in specific ways to grow and diversify Gastonia's economic base. Expenditures in the budget that are targeted to encourage private sector economic investment are important because they stimulate additional jobs and commerce in our City. Public sector expenditures and carefully

MISSION

To provide fair, competent, responsive, cost-effective services at the highest level.



CORE VALUES

Accountability, Inclusiveness, Safety, Professionalism, Honesty/Integrity designed revenues can grow the tax base, so we will not have to consider increasing the tax rate in the future

Budget Objectives

- Provide adequate funding for the basic operations of the City
- Provide adequate funding for City facilities and equipment
- Provide excellent customer service through effective and efficient programs and projects
- Maintain adequate fund balances compliant with the City's adopted fund balance policy
- Provide competitive compensation and benefit structure for all employees; implement a higher level of initiatives to insure inclusiveness throughout the workforce
- Stabilize the City's Health Insurance Fund
- Maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City
- Make improvements to neighborhoods and commercial areas throughout the City as funds are available
- Look for opportunities to provide and implement more cost-effective municipal operations
- Reduce the tax rate due to County property revaluation
- Recommend no fee increases
- Balance the budget without the appropriation of fund balance
- Continue to invest in economic development strategies that grow our local economy

General Fund



The adopted budget for Fiscal Year 2019-20 includes a one-cent decrease to the City's property tax rate.

The County revaluation of real property resulted in an average increase in values of approximately 20% including a factor that anticipates appeals. Revenues for motor vehicles have increased slightly, so the net revenues for all property tax categories are projected to increase by 24.9% over last year's budget.

The general reappraisal of real property for the City of Gastonia occurs once every four to eight years as decided by the Gaston County Board of Commissioners. State law requires that units of local government, including public authorities, publish a revenue-neutral rate in the budget immediately following the completion of the general appraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The revenue-neutral tax rate, as defined by G.S. 159-119(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the

average percentage increase in the tax base due to improvements since the last general appraisal.

The reappraisal produced a tax base of \$6,682,925,455 for the City of Gastonia. The tax levy for the current fiscal year is \$30,675,926, and the growth factor since the last general reappraisal is 2.26%. Using the formula mandated by State law, the revenue-neutral tax rate for the City of Gastonia is 47 cents per hundred dollars of value. The recommended property tax rate for Fiscal Year 2019-2020 is 52 cents per hundred dollars of value, which represents a decrease from the property tax rate of 53 cents for Fiscal Year 2018-2019.

The City has been able to balance the General Fund in prior years with additional revenue, strategic expenditure reductions, and the careful use of available fund balance for one-time expenditures. For the future, the General Fund will continue to be the area where expenditures and revenues will be pressured. For this reason, the staff will continue to focus on the General Fund and will continue to closely monitor the general economic conditions, as well as any changes by State government to the City's revenues.

Electric Fund

No general retail electric rate changes are recommended in the 2019-20 Budget. The City will continue to utilize excess revenues over expenditures for future capital projects and funding for future rate stabilization. This should allow for a consistent rate structure for the next five years. It is important to expand economic development into the areas served by the City's electric system. The City will continue to advocate for rate equity in NCMPA1 according to the approved allocated demand schedule. The City will move forward



with the implementation of the fourth phase of the cost of services study to further adjust and consolidate our rate classifications which is necessary to provide equity and consistency with the complete rate structure. Capital funds will be available for redevelopment as well as for new growth corridors. The FY 2019-20 budget maintains the same amount of adopted policy transfers to the General Fund as in the current budget year. Gastonia needs to maintain the level of transfers approved by the Local Government



Commission as acceptable: 3% of Gross Electric Fixed Asset. The FY 2019-20 budget also provides funding for maintenance and capital projects (including such projects as the relocation of existing infrastructure in the FUSE District and the LED street light conversion in our Downtown area). Expenditures in the Electric Fund are organized into priority areas: *reliability and*

redundancy, safety & maintenance, peak shaving & generation, load growth initiatives, and use of innovative ideas and technology.

Water and Sewer Fund

No water and sewer rate increase is recommended in the 2019-20 budget. The focus of the Water and Sewer Fund continues to be completing the Water Plant renovation currently underway (\$65,000,000), meeting demands for economic development extensions, rehabilitation of older water and sewer lines, and continuing to develop cooperative agreements with surrounding municipal systems and the County. The Water

Plant project is scheduled to be completed in 2019. The City was able to secure two no-interest loans from the North Carolina Department of Natural Resources totaling \$35,000,000. The no-interest loans are expected to save the City approximately \$19,000,000 over the life of the twenty-year loan.

The City is partnering with the Town of McAdenville and Pharr Yarns, LLC to construct a major sewer collection line that will pump to the Duharts Creek Pump Station. Gastonia will treat 100% of sewer flow from the Town of McAdenville and Pharr Yarns, LLC in the 2019-2020 budget year. The City is also partnering with the City of Dallas for an emergency sewer connection which is partially funded by a Gaston County Township grant. The City is also working with the City of Bessemer City on a supplemental water connection that is partially funded by the NC Rural Infrastructure Fund and Gaston County. This project should be completed in 2020.

We have and will continue to partner financially with the State, the private sector, other municipalities, and the County to extend lines into our important growth areas. This is particularly important now as the City and County see renewed development pressure following the last recession. New developments planned between the Union Road and New Hope Road corridors are underway and our water and sewer system will need to accommodate this growth. Staff is currently working with engineering consultants to design and acquire necessary right of way to construct major water distribution and sewer collection systems in this corridor.

Our priority for the Water and Sewer Fund will be safety, increasing our sales, infrastructure maintenance, system performance, system expansion in those areas that provide a viable return on investment, and use of innovative ideas and technology.

Solid Waste Fund

No solid waste fee increases are recommended in the 2019-20 Budget. The City's Solid Waste Fund that was created over seven years ago receives revenues directly from solid waste fees and transfers from the General Fund. With the fee schedule adopted in the current fiscal year solid waste will provide 50% of its revenues from fees and 50% from the General Fund. This also allowed the City to prevent any increases for the adopted FY 2019-20 budget and maintain a 50% fee – 50% General Fund appropriation model.



The City will experience modest increases in contract recycling services, increases in solid waste tipping fees at the Gaston County landfill, increased debt service payments for necessary fleet replacements, and also increases in employee compensation and benefit structures.

Stormwater Fund

No stormwater fee increases are recommended in the 2019-20 Budget. The changes to the City's Stormwater Fund, approved by City Council in November 2013, were fully implemented in the FY 2014-15 budget. The revenues have been directed to stormwater improvement projects throughout the City. Currently, the Stormwater Fund pays for a wide variety of State compliance requirements, maintenance and capital improvement



projects. The priority for stormwater projects is concentrated on projects within public rights-of-way that the City has an obligation to maintain and repair. Improvements proposed for stormwater problems (outside of the rights-of-ways) are given priorities by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. In addition, the City will be working on the Durharts Creek Conservation Area – Short

and Long Term Land Management Plan, approved by City Council in November 2015. City Staff will continue to seek state and federal funds to assist in the construction of demonstration projects, stream restoration, and hazard mitigation projects.

Employee Compensation and Benefits

The total number of authorized full-time employees for the upcoming fiscal year is 906. The size of our workforce has grown slightly following the cutbacks initiated during the recession. The infill of existing residential subdivisions under construction are placing increased demands on City services. The FY 2019-20 budget includes a 2.5% - 4.0% salary increase (effective June 22, 2019) for all full-time and part-time employees. The budget also maintains



the annual \$350 Christmas Bonus for eligible employees, and will be distributed to employees the last week in November. The City will continue the 401(k) program for all full-time employees at the 5% level. The FY 2019-20 budget provides additional funding

for the Employee Education Reimbursement Program (increased to a \$1,000 maximum per employee in FY 2018-19 approved budget) and a centralized and enhanced professional development program.

Like other public and private organizations, controlling health care costs remains a budgetary challenge and will be so for the foreseeable future. The FY 2019-20 budget increase for the City's Health Insurance Fund is \$1,369,387 (17%) higher as compared to the current year. The approved budget also provides funding for a \$750 payment to the Health Savings Account for all employees covered by the City's Health Insurance



Program. Employees not eligible for a federally designated HSA would get the same dollar amount. For the first year, the City will welcome retirees who are enrolled in the City's health plan, to utilize the on-site health clinic. Wellness initiatives and incentives that positively impact employee health will continue for the upcoming fiscal year. Staff will continue to utilize employee wellness committees and focus groups to

improve our overall employee health and wellness. Staff will continue to monitor claims throughout the year and will provide consistent updates through the City Council's Audit, Bids, and Insurance Committee.

Infrastructure

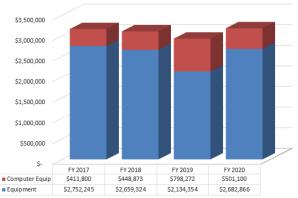
The City of Gastonia is responsible for approximately 445 miles of paved streets (345 miles of local streets) along with sidewalks and traffic control systems, 601 miles of water lines, 561 miles of sewer lines, and 473 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our City is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead

storage tanks, stormwater systems, wastewater treatment plants, parks, and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must consistently maintain and expand when necessary our diverse infrastructure.



Funding for Equipment

Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a fifty-nine month period, thereby leveling the impact of equipment needs from year to year. More than \$5.7 million of vehicle equipment was requested by City departments for replacement or additional equipment in the



upcoming fiscal year. The adopted budget appropriates a total of \$3,183,966 in funding for equipment replacement, including \$501,100 for the replacement and upgrade of necessary computer and communication equipment. We are proposing to replace various fleet vehicles, including 18 police vehicles, a new fire engine truck at a cost of \$642,006, and \$476,588 for Solid Waste vehicles and equipment. Requests by departments for replacement equipment that were approved by the Fleet Services Manager and Public Works Director are included in the budget.

Transportation

The street bond projects approved by the voters in 2010 continues to move towards completion and closure. Titman Road and Myrtle School Road are now finished and will be accepted in this current fiscal year. The South New Hope Road widening project is



under construction and is led by NCDOT. The Union Road project is currently under agreement with NCDOT and is scheduled to be constructed in 2021-2022. The FY 2019-20 budget provides \$1,715,862 for resurfacing and repairing local City streets. Funding comes from Powell Bill funds (\$165,862), Auto Tag Fee revenues (\$800,000) and \$750,000 from the General Fund. Traffic calming devices, such as speed humps, continue to be funded in the FY 2019-20

budget to address neighborhood safety issues. The NCDOT Project upgrading the US 321/I-85 Interchange will continue moving forward and is projected to be complete in 2019-2020.

During the FY 2019-20 fiscal year, the city will invest in an upgrade to the Bradley Transit Station, a new phone application for transit users, and additional grant match funding for the construction of transit oriented infrastructure in the FUSE District. The city will also continue to upgrade transit shelters. Funding scheduled for the Gastonia Airport this year includes over \$1,900,000 in state and federal funding for multiple capital projects, including a comprehensive relocation or realignment study and the renovation of the existing fueling area and tarmac.

Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians, and lane realignments along the Franklin Boulevard corridor. The City is scheduled to apply for NCDOT funding to complete a Comprehensive Bicycle

Plan. The City will continue to partner with the NCDOT to prepare for the proposed widening project for I-85 throughout Gaston County. Finally, the City will continue to support the Catawba Crossings Project (bridge crossings over the South Fork and Catawba Rivers). This is a critically important transportation project, connecting South New Hope Road to I-485 and Charlotte-Douglas International Airport.

Maintaining the Fund Balance

Gastonia is currently well over the 8% minimum available fund balance for the General Fund as recommended by the Local Government Commission (we currently maintain a 32.59% balance) This is above the Council's recently adopted Fund Balance Policy of 25%. The adopted FY 2019-20 Budget appropriates no fund balance. It should be noted that although in past years the City has budgeted fund balance appropriations to balance the budget, these funds are not normally expended, since revenues have expanded and expenditures have been contained.

The FY 2019-20 budget will increase fund balances for both the Electric and Water & Sewer Funds so that funds will be available for capital projects and rate stabilization. The Hotel Occupancy Tax Fund revenues currently cover the Conference Center debt service and operating deficit. The contracted management company Culinaire has significantly reduced the projected operating deficits for this current year and next. However, beginning in fiscal year 2020, the annual debt service will increase from \$308,151 to \$751,006 so all savings in operational costs will be necessary for future debt service payments.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2019, after the close of the FY 2018-19 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2018-19 budget year.

Economic Development

Gastonia has experienced return of positive economic growth. Several new retail commercial developments are currently under construction throughout the City and others



have been approved to begin in FY 2019-20. The Gastonia Technology Park is almost at full capacity with industrial corporate citizens and the City is working with Gaston County and Gaston County Economic Development Commission to identify, secure, and develop additional industrial sites. The City is also working with private landowners, the City of Lowell, Gaston County, and Gaston Economic Development Commission on the potential development of the "Lineberger

Property" along I-85. The partnership is preparing an application for federal funding to match private investment in the construction of necessary infrastructure a potential blend of commercial, retail, office, residential, and light industrial uses.

Previously approved residential developments, primarily in the southeastern portion of the City, that were halted during the 2008 Recession, have restarted. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and will contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve the new development.

The City staff, partnering with Gaston County and the Gaston County Economic Development Commission, has completed the NC Highway 7 Corridor Study and is now tasked with implementing the plan and realize additional economic development while transforming this important gateway corridor into "Gastonia's Second Main Street". The City is also partnering with the Greater Gaston Development Corporation, Gaston County, and other neighboring Gaston municipalities to complete the Gaston County extension addition of the Charlotte-Douglas International Airport Economic Impact Study. The City will take steps towards being more proactive and focused through the fully staffed economic development department. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. It is our on-going objective to grow our tax and utility bases and not our rates.

Gastonia's Center City area has been identified as being critical to our economic development and to our image. However, significant areas in the northern and western portions of the City have still not experienced the kind of economic growth that is otherwise occurring throughout the region. Specifically, the City will focus on the West Franklin corridor and the surrounding neighborhoods. The Loray neighborhood will receive continued focus so that the \$40 million redevelopment investment completed at the Mill, Optimist Park on Vance Street, and the focused efforts of Preservation NC can be leveraged and the surrounding community revitalized.



The largest economic development project moving forward in this budget will be the Franklin Urban Sports and Entertainment (FUSE) Economic Development District. The City has completed the purchase of approximately 16 acres of contiguous property and is currently working towards securing the guaranteed maximum price for the construction of the multi-use sports and entertainment facility. The City has entered

into a partnership with the UNC School of Government Development Finance Initiative group to assist the City in leveraging public investment with necessary private funding which is focused on the Trenton Mill residential adaptive reuse project and other parcels included in the FUSE District. The City will also continue to partner with ElectriCities and Retail Strategies to market and recruit potential developers and businesses to the area. The FUSE district should include a mix of entertainment, restaurants, offices, multi-family residential, and other attractive uses that will make Downtown Gastonia a destination for the region.

Despite the challenges facing the City, the long-range future for Gastonia remains bright.

We are located in one of the fastest growing and most affluent metropolitan areas in the United States. Our region is home to the second largest financial center in the country. Gastonia is located only twenty-five minutes west of the center of the region. Our location is excellent. Interstate 85, the transportation link between Atlanta and Charlotte, bisects our City with eight interchanges. US Highway 321 links us to Hickory and Interstate 40, while the proposed Catawba Crossings project would further



connect Gastonia to the Charlotte-Douglas International Airport and Interstate 485.

We will need to make wise investments that capitalize on our location within the metropolitan region. Also, we will need to capitalize on our current strengths - an abundant water source at Mountain Island Lake, natural features such as Crowders Mountain State Park, the Schiele Museum, our City parks, the Conference Center, the quality of our neighborhoods and our schools. To further enhance our ability to attract quality new investment, we must create a positive private investment climate. Streamlining our regulatory process while delivering excellent citizen services will be our challenge every year.

Creating and Maintaining a Fiscally Sustainable Organization for the Future

In preparing this budget and during City Council work sessions earlier this year, the staff looked beyond this year's budget to identify revenue and expenditure trends focused on the next three years. On the revenue side, the General Fund depends upon tax base growth, which is tied so closely to the economic condition of our community. Regarding future expenditures, over 57.9% of the General Fund consists of salary and fringe benefits. Therefore, most meaningful changes to General Fund expenditures in the future will have human resource implications.

We must always be vigilant for ways to reduce operating costs. Some operating costs will increase no matter what we do so in some cases, services may be reduced or even eliminated. There may be some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department. Expenditure reductions can be accomplished by using the following tools when appropriate: **process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation**.

Our organization and regulations should be streamlined to allow decision-making easier and more efficient. The structure of our organization should be as flat as we can make it. Fewer levels of organization will make us more efficient. We will search for best practices

for delivering services by examining other jurisdictions and benchmarking our efforts with theirs.

New and expanded expenditures are carefully evaluated and must be viewed as an investment. Questions should be asked. If we make this expenditure, what kind of investment return will the City receive? We must view each new expenditure as one that may cause us to reduce an expenditure elsewhere within the City. A request to spend funds must always be viewed within the larger context of our budget. What is the choice we are making? Are we sure that this is the best utilization of our very scarce resources? We must also ask hard questions about the effectiveness of existing expenditures, be willing to modify our service levels and look for innovative ways to deliver services in the most efficient and effective manner.

Regularly, the City reviews user fees so that the actual costs can be tied to services delivered. Fees not representative of true costs should be evaluated and adjusted to reflect actual costs. Fees should be consistent with City objectives and within the market rates for similar services. Normally, fees increase over time, but there are occasions that the City has reduced fees based upon lower actual service costs or to encourage more use of a service and / or better support economic growth. As in previous years, the staff will review fees and make recommendations, if warranted, to the Mayor and City Council for their consideration.

Challenges Ahead

In closing, there were many worthy operating and capital projects that were considered for this budget, but limited funding means they must be prioritized, and if not currently fundable, considered in subsequent years. Employee related costs will continue to be the most significant challenge to fund each year. As pay increases are implemented and embedded into our budget, the new total becomes the floor for the following year. Growing our revenues through quality economic development will be our way to provide the services expected for our City.

For the new fiscal year, our efforts will focus on implementing strategic actions that support the Mayor and City Council approved goals and objectives to build a City with ongoing economic development and livability. We will continue to evaluate operations and processes for methods of efficiency and effectiveness. We will persistently strive to improve the quality of city services at the lowest cost possible, while seeking opportunity to improve all of our citizens' quality of life.

Respectfully submitted,

Michael C. Peoples

Michael C. Peoples City Manager



Budget Highlights

Significant changes in expenditures from FY 2019 to FY 2020 include:

•	City-wide	Overview	
	0	\$2,060,613	Increase in Salaries due to compensation increases for all employees based on years of service
	0	\$829,383	Increase in General and Police Retirement costs
	0	\$1,369,387	Increase in Medical Insurance costs
•	General Fu	und Overview	
	0	\$250,000	Unified Development Ordinance/comprehensive plan update
	0	\$209,500	Schiele Museum Planetarium roof replacement
	0	\$157,500	Rankin Lake Clubhouse renovations
	0	\$85,000	Erwin Center roof replacement
	0	\$82,000	Phillips Center gym floor replacement
	0	\$45,000	City Hall fire panel replacement
•	Water/Sew	ver Fund Overv	view
	0	\$190,000	Front end loader
	0	\$112,500	Municipal Operations Center roof replacement
	0	\$150,000	Southwest sewer utility extension study
•	Stormwate	er Fund Overvi	ew
	0	\$83,000	Staffing contract for litter and illegal sign pick up
•	Solid Wast	te Fund Overvi	ew
	0	\$165,469	Recycling contract CPI adjustment
	0	\$57,000	Gaston County landfill tipping fee (increased tonnage)
•	Electric Fu	ınd Overview	
	0	\$112,500	Municipal Operations Center roof replacement
	0	\$80,000	Increase to tree trimming contract (\$35/hour rate increase)
•	Transit Fu	ind Overview	
	0	\$436,000	Pedestrian improvements at FUSE
	0	\$220,000	Bradley Station renovations
	0	\$130,000	Bus shelter improvement program
	0	\$100,000	Ticket kiosk
	0	\$50,000	Transit phone application
•	Health Ins	urance Fund O	
	0	\$153,962	Continuation of City wellness program
	0	\$53,000	Diabetes program
•			ncement Fund Overview
	0	\$642,006	
	0	\$458,458	Police vehicles (18)
	0	\$333,500	Public Safety mobile laptops
	0	\$252,006	Knuckleboom
	0	\$205,006	Automated leaf vacuum truck
	0	\$156,000	Mini excavators (2)
	0	\$127,006	Flatbed dump truck with plow
	0	\$100,000	Backhoe
	0	\$96,006	1 ½ ton utility truck with crane and air compressor



Budget Highlights

Significant changes in revenues from FY 2019 to FY 2020 include:

• General Fund Overview

0	\$2,255,136	Increase in Ad Valorem Taxes
0	\$737,330	Increase in Sales Tax
0	\$375,000	Increase in Utility Sales Tax
0	\$128,514	Increase in Payment in lieu of Taxes
0	\$44,421	Decrease in Building Permit revenue
0	\$30,000	Decrease in Museum Admissions
\circ	\$20,000	Decrease in Planetarium Fees

Water/Sewer Fund Overview

0	\$1,310,000	Increase in Water/Sewer sales
0	\$58,250	Increase in Water Meter Fees
0	\$200,000	Decrease in Water Sales – Irrigation

• Solid Waste Fund Overview

0	\$87,828	Increase in Residential Waste Collections
0	\$17,000	Increase in Yard Waste Cart Sales
0	\$81,000	Decrease in Excess Yard Waste Fee

• Electric Fund Overview

0	\$500,000	Increase in Electric sales
0	\$59,000	Decrease in NCMPA Rebates

• Transit Fund Overview

o \$794,957 Increase in Federal grants

• Health Self-Insurance Fund Overview

o \$1,550,370 Increase in Health Insurance Premiums



Financial Summary





All Funds

(includes Internal Service Financial Plans)

F J	F 1 (F'4)	FY 2019	FY 2019	FY 2020	% Change from
Fund	Fund Title	Original	Revised	Adopted	Original Budget
110	General Fund	\$ 62,478,724	\$ 65,590,768	\$ 67,197,427	7.55%
113	Webb Project	\$ 63,200	\$ 503,922	\$ -	-100.00%
114	Conference Center Operations	\$ 782,150	\$ 1,344,766	\$ 846,960	8.29%
115	Solid Waste Disposal Tax	\$ 104,000	\$ 173,248	\$ 40,000	-61.54%
119	Technology Support	\$ 35,400	\$ 193,269	\$ 37,000	4.52%
170	Powell Bill	\$ 3,885,910	\$ 3,885,910	\$ 3,914,912	0.75%
173	Fed Asset Forfeiture Trust	\$ 40,000	\$ 781,226	\$ 80,000	100.00%
174	State Asset Forfeiture Fd	\$ 20,000	\$ 70,000	\$ 30,000	50.00%
176	Local Law Enf Block Grant	\$ -	\$ 99,006	\$ -	0.00%
244	C.PAirport Projects	\$ 1,984,613	\$ 2,281,447	\$ 166,667	-91.60%
263	Capital ProjStreet Improvement	\$ -	\$ 8,419,563	\$ 586,000	100.00%
283	General Fund Capital Projects	\$ 719,580	\$ 5,476,683	\$ 25,370,000	3425.67%
312	Water/Sewer Stimulus Grant	\$ 3,977	\$ 3,977	\$ 3,977	0.00%
330	Water & Sewer Fund	\$ 38,690,049	\$ 42,291,769	\$ 40,056,522	3.53%
331	Electric Fund	\$ 80,518,650	\$ 85,362,453	\$ 87,257,648	8.37%
332	Transit System Fund	\$ 2,768,377	\$ 3,915,921	\$ 3,829,583	38.33%
335	Solid Waste Fund	\$ 5,597,670	\$ 5,920,875	\$ 5,818,043	3.94%
336	Stormwater Utility Fund	\$ 2,577,122	\$ 2,843,975	\$ 2,766,228	7.34%
342	W&S Capital Expansion/Dev	\$ 2,550,094	\$ 4,255,094	\$ 4,859,885	90.58%
351	W&S Renewal & Replacement	\$ 1,890,000	\$ 1,890,000	\$ 1,985,000	5.03%
352	Electric Renwal & Replace	\$ 1,655,000	\$ 1,655,000	\$ 1,675,000	1.21%
460	Water & Sewer System Development Fees	\$ 320,000	\$ 2,320,000	\$ 320,000	0.00%
462	Water & Sewer Capital Projects	\$ 2,240,800	\$ 16,450,054	\$ 2,628,800	17.32%
478	Capital ProjElectric System	\$ 2,000,000	\$ 5,760,522	\$ 7,300,000	265.00%
479	Stormwtr Capital Projects	\$ 574,761	\$ 1,637,004	\$ 449,085	-21.87%
611	Gen Fund Stimulus Grants	\$ 6,647	\$ 135,742	\$ 6,647	0.00%
621	Comm Dev Block Grant	\$ 689,359	\$ 1,595,870	\$ 682,841	-0.95%
622	108 Loan-Downtown Revitalization	\$ 28,140	\$ 28,140	\$ 28,140	0.00%
624	Home Investment Trust Fund	\$ 832,159	\$ 1,787,830	\$ 1,101,759	32.40%
628	Occupancy Tax	\$ 726,700	\$ 726,700	\$ 759,700	4.54%
629	Downtown Municipal Svcs District	\$ 134,975	\$ 269,959	\$ 160,920	19.22%
687	Infrastructure	\$ 223,589	\$ 750,132	\$ 196,024	-12.33%
775	Police Memorial Trust	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
868	Health Self-Insurance	\$ 9,590,194	\$ 9,790,194	\$ 11,169,064	16.46%
870	Dental Self-Insurance	\$ 340,786	\$ 344,786	\$ 340,786	0.00%
880	Veh/Equip R&R Program	\$ 6,291,904	\$ 8,727,608	\$ 6,659,706	5.85%
881	Tech Internal Svcs Fund	\$ 6,625,960	\$ 9,715,972	\$ 6,851,469	3.40%
Grand Tot	al	\$ 236,992,490	\$ 297,001,385	\$ 285,177,793	20.33%

^{*} Internal Service Financial Plans

Summary of Revenues and Expenditures (Includes Internal Service Financial Plans)

	Capital Project Funds	Enterprise Funds	General Government Funds	Internal Service Funds	Special Revenue Funds	Trust and Agency Funds
Ad Valorem Taxes	1 dires		\$37,815,717	2 dilas	\$157,000	2 (11)
Assessments		\$2,800	Ψ37,013,717		Ψ157,000	
Electric Collections		\$79,434,194				
Fees	\$320,000	\$2.259.890	\$4.885.600	\$5.067.885	\$2,920	\$2.000
Funding for Roads	Ψ320,000	Ψ2,237,070	\$2,036,349	ψ3,007,003	\$2,720	Ψ2,000
Investment Earnings	\$270,000	\$322,500	\$291,000	\$50,300	\$2,000	
Non-recurring Grants	Ψ270,000	Ψ322,300	\$106.685	Ψ50,500	\$6,647	
Operating Grants		\$2,467,078	\$539,589		\$1,417,600	
Other Revenues	\$29,450,000	\$6,176,332	\$2,410,126	\$19,802,840	\$1,349,864	
Recurring Grants	Ψ29,130,000	ψ0,170,552	Ψ2,110,120	Ψ19,002,010	Ψ1,517,001	
Sales Tax			\$14,398,170			
Solid Waste Charges		\$2,498,000	Ψ11,570,170			
State Transfers		Ψ2, 170,000	\$5,898,000			
Stormwater		\$2,661,178	ψ5,070,000			
Water & Sewer		\$38,925,695				
Appropriated Fund Balance		\$8,017,885		\$100,000		
Transfers In	\$6,780,552	\$5,486,334	\$3,765,063	+,		
Revenues Total	\$36,820,552	\$148,251,886	\$72,146,299	\$25,021,025	\$2,936,031	\$2,000
Contracted Services	\$938,000	\$5,606,901	\$2,080,229	\$2,210,034	\$985,220	
Debt Service		\$7,008,035	\$5,416,949	\$3,240,688	\$19,730	
Equip Lease & Utilities		\$5,485,719	\$2,987,042	\$446,914	\$13,663	
Equipment/Capital Outlay	\$28,667,824	\$5,686,908	\$1,786,950	\$2,913,366	\$201,285	
Maintenance	\$245,000	\$4,670,885	\$2,636,362	\$106,069	\$2,200	
Operational Support	\$6,969,728	\$13,825,888	\$8,916,613	\$12,466,483	\$1,468,759	
Personnel Costs		\$18,988,241	\$50,773,176	\$3,570,771	\$207,566	
Purchases - Resale		\$67,895,888	\$90,500			\$2,000
Travel/Training		\$174,605	\$367,206	\$66,700	\$5,747	,
Reimbursement of Services		\$9,141,954	(\$9,133,815)		(\$8,139)	
Transfers Out		\$9,766,862	\$6,225,087		\$40,000	
Expenditures Total	\$36,820,552	\$148,251,886	\$72,146,299	\$25,021,025	\$2,936,031	\$2,000

Revenues, Expenditures and Other Financing Sources/Uses 110 - General Fund

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Ad Valorem Taxes	\$ 32,972,658	\$ 33,068,103	\$ 33,510,597	\$ 37,815,717
Fees	\$ 5,060,188	\$ 4,803,181	\$ 4,771,562	\$ 4,850,600
Sales Tax	\$ 13,384,385	\$ 13,589,538	\$ 10,967,878	\$ 14,398,170
Investment Earnings	\$ 237,261	\$ 152,500	\$ 368,937	\$ 255,000
State Transfers	\$ 5,776,586	\$ 5,413,525	\$ 4,502,902	\$ 5,758,000
Funding for Roads	\$ 2,030,347	\$ -	\$ -	\$ -
Operating Grants	\$ 285,585	\$ 479,900	\$ 259,464	\$ 539,589
Other Revenues	\$ 1,838,464	\$ 1,887,680	\$ 1,551,515	\$ 1,473,666
Non-recurring Grants	\$ 55,668	\$ 69,944	\$ 51,440	\$ 106,685
Transfers In	\$ 2,007,900	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Appropriated Fund Balance	\$ -	\$ 4,126,397	\$ -	\$ -
Revenues Total	\$ 63,649,043	\$ 65,590,768	\$ 57,984,295	\$ 67,197,427
Personnel Costs	\$ 43,928,348	\$ 45,636,978	\$ 45,012,373	\$ 49,217,127
Operational Support	\$ 7,109,577	\$ 8,947,472	\$ 7,976,808	\$ 8,591,792
Maintenance	\$ 1,885,061	\$ 2,455,020	\$ 2,207,046	\$ 2,106,190
Equip Lease & Utilities	\$ 2,557,313	\$ 2,492,657	\$ 2,433,888	\$ 2,657,001
Contracted Services	\$ 1,344,512	\$ 1,671,586	\$ 1,316,059	\$ 1,957,479
Travel/Training	\$ 279,796	\$ 313,592	\$ 272,600	\$ 352,914
Equipment/Capital Outlay	\$ 414,093	\$ 449,158	\$ 405,835	\$ 224,450
Debt Service	\$ 4,294,434	\$ 3,930,431	\$ 3,927,463	\$ 4,690,048
Purchases - Resale	\$ 88,904	\$ 86,135	\$ 84,330	\$ 90,500
Transfers Out	\$ 6,621,009	\$ 7,311,327	\$ 7,311,327	\$ 6,225,087
Reimbursement of Services	\$ (7,412,935)	\$ (7,703,588)	\$ (8,064,812)	\$ (8,915,161)
Expenditures Total	\$ 61,110,111	\$ 65,590,768	\$ 62,882,916	\$ 67,197,427

Revenues, Expenditures and Other Financing Sources/Uses 113 - Webb Project

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 1.019	\$ 200	\$ 3,723	\$ _
Other Revenues	\$ 52,074	\$ 238,243	\$ 231,629	\$ - -
Appropriated Fund Balance	\$ -	\$ 265,479	\$ -	\$ -
Revenues Total	\$ 53,092	\$ 503,922	\$ 235,352	\$ -
Operational Support	\$ -	\$ 124,367	\$ -	\$ -
Debt Service	\$ 31,998	\$ 379,555	\$ 379,554	\$ -
Expenditures Total	\$ 31,998	\$ 503,922	\$ 379,554	\$ -

Revenues, Expenditures and Other Financing Sources/Uses 114 - Conference Center Operations

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 18,762	\$ _	\$ 31,947	\$ 22,000
Other Revenues	\$ 713,969	\$ 742,150	\$ 192,976	\$ 784,960
Non-recurring Grants	\$ 600	\$ -	\$ -	\$ -
Transfers In	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Appropriated Fund Balance	\$ -	\$ 562,616	\$ -	\$ -
Revenues Total	\$ 773,331	\$ 1,344,766	\$ 264,923	\$ 846,960
				_
Personnel Costs	\$ 62	\$ 52	\$ -	\$ -
Operational Support	\$ 50,530	\$ 311,737	\$ 74,420	\$ 111,259
Maintenance	\$ 9,488	\$ 58,866	\$ 14,503	\$ 8,800
Equip Lease & Utilities	\$ _	\$ 12,806	\$ -	\$ -
Contracted Services	\$ -	\$ 20,082	\$ 14,241	\$ -
Debt Service	\$ 424,499	\$ 941,223	\$ 424,709	\$ 726,901
Expenditures Total	\$ 484,578	\$ 1,344,766	\$ 527,873	\$ 846,960

Revenues, Expenditures and Other Financing Sources/Uses 115 - Solid Waste Disposal Tax

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Fees	\$ 830	\$ -	\$ -	\$ -
Investment Earnings	\$ 703	\$ -	\$ 970	\$ -
Other Revenues	\$ 51,198	\$ 46,000	\$ 53,333	\$ 40,000
Appropriated Fund Balance	\$ -	\$ 127,248	\$ -	\$ -
Revenues Total	\$ 52,731	\$ 173,248	\$ 54,303	\$ 40,000
Operational Support	\$ -	\$ 58,000	\$ _	\$ -
Equip Lease & Utilities	\$ 34,751	\$ 57,248	\$ 15,480	\$ 40,000
Transfers Out	\$ -	\$ 58,000	\$ 58,000	\$ -
Expenditures Total	\$ 34,751	\$ 173,248	\$ 73,480	\$ 40,000

Revenues, Expenditures and Other Financing Sources/Uses 119 - Technology Support

		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
Fees	\$	47.430	\$	35,000	\$	40.913	\$	35.000
Investment Earnings	\$ \$	2.316	\$ \$	400	\$ \$	2.990	\$ \$	2.000
0		,	-	400	Τ.	,	-	2,000
Other Revenues	\$	104	\$	-	\$	15	\$	-
Appropriated Fund Balance	\$	-	\$	157,869	\$	-	\$	-
Revenues Total	\$	49,851	\$	193,269	\$	43,918	\$	37,000
Operational Support	\$	5,149	\$	11,150	\$	8,860	\$	11,750
Contracted Services	\$	103,526	\$	179,619	\$	59,616	\$	22,750
Travel/Training	\$	-	\$	2,500	\$	-	\$	2,500
Expenditures Total	\$	108,676	\$	193,269	\$	68,476	\$	37,000

Revenues, Expenditures and Other Financing Sources/Uses 170 - Powell Bill

		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
T (F)	•		Ф		Ф	22 104	¢.	12 000
Investment Earnings	\$	-	\$	-	\$	22,194	\$	12,000
State Transfers	\$	-	\$	130,000	\$	182,032	\$	140,000
Funding for Roads	\$	-	\$	2,030,347	\$	2,036,349	\$	2,036,349
Other Revenues	\$	-	\$	500	\$	1,503	\$	1,500
Transfers In	\$	-	\$	1,725,063	\$	1,725,063	\$	1,725,063
Revenues Total	\$	-	\$	3,885,910	\$	3,967,141	\$	3,914,912
-								
Personnel Costs	\$	_	\$	1,453,164	\$	1,298,214	\$	1,556,049
Operational Support	\$	-	\$	188,119	\$	181,541	\$	191,812
Maintenance	\$	-	\$	514,705	\$	287,805	\$	521,372
Equip Lease & Utilities	\$	-	\$	358,781	\$	352,044	\$	290,041
Travel/Training	\$	-	\$	11,792	\$	5,357	\$	11,792
Equipment/Capital Outlay	\$	-	\$	1,572,500	\$	8,780	\$	1,562,500
Reimbursement of Services	\$	-	\$	(213,151)	\$	(110,947)	\$	(218,654)
Expenditures Total	\$	-	\$	3,885,910	\$	2,022,795	\$	3,914,912

Revenues, Expenditures and Other Financing Sources/Uses 173 - Fed Asset Forfeiture Trust

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 6,796	\$ -	\$ 13,772	\$ -
Other Revenues	\$ 299,211	\$ 155,841	\$ 245,308	\$ 80,000
Appropriated Fund Balance	\$ -	\$ 625,385	\$ -	\$ -
Revenues Total	\$ 306,007	\$ 781,226	\$ 259,080	\$ 80,000
Operational Support	\$ -	\$ 395,085	\$ 945	\$ 10,000
Contracted Services	\$ 6,207	\$ 282,633	\$ 98,276	\$ 70,000
Travel/Training	\$ -	\$ 17,097	\$ 7,947	\$ -
Equipment/Capital Outlay	\$ -	\$ 86,411	\$ 81,210	\$ -
Expenditures Total	\$ 6,207	\$ 781,226	\$ 188,378	\$ 80,000

Revenues, Expenditures and Other Financing Sources/Uses 174 - State Asset Forfeiture Fd

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 591	\$ _	\$ 2,188	\$ _
Other Revenues	\$ 63,992	\$ 20,000	\$ 73,153	\$ 30,000
Appropriated Fund Balance	\$ -	\$ 50,000	\$ -	\$ -
Revenues Total	\$ 64,583	\$ 70,000	\$ 75,342	\$ 30,000
Operational Support	\$ -	\$ 60,100	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -	\$ 30,000
Travel/Training	\$ -	\$ 9,900	\$ -	\$ -
Expenditures Total	\$ -	\$ 70,000	\$ -	\$ 30,000

Revenues, Expenditures and Other Financing Sources/Uses 176 - Local Law Enf Block Grant

	FY 2018	FY 2019		YTD	FY 2020
	Actuals	Budget		Jun-30-2019	Adopted
Investment Earnings	\$ 121	\$ -	\$	408	\$ -
Other Revenues	\$ 458	\$ -	\$	-	\$ -
Non-recurring Grants	\$ (3,262)	\$ -	\$	-	\$ -
Recurring Grants	\$ 5,582	\$ 99,006	\$	321	\$ -
Revenues Total	\$ 2,899	\$ 99,006	\$	729	\$
Personnel Costs	\$ (371)	\$ _	\$	_	\$ _
Operational Support	\$ 1,278	\$ 42,820	\$	-	\$ -
Contracted Services	\$ 4,303	\$ 26,686	\$	8,986	\$ -
Travel/Training	\$ (46)	\$ -	\$	-	\$ -
Equipment/Capital Outlay	\$ -	\$ 29,500	\$	-	\$ -
Expenditures Total	\$ 5,164	\$ 99,006	\$	8,986	\$ -

Revenues, Expenditures and Other Financing Sources/Uses 244 - C.P.-Airport Projects

		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
T (F)	•	1 275	Ф		Φ	005	ф	
Investment Earnings	\$	1,375	\$	-	\$	905	\$	-
Other Revenues	\$	-	\$	2,117,946	\$	167,423	\$	150,000
Transfers In	\$	16,667	\$	16,667	\$	16,667	\$	16,667
Appropriated Fund Balance	\$	-	\$	146,834	\$	-	\$	-
Revenues Total	\$	18,042	\$	2,281,447	\$	184,995	\$	166,667
Maintenance	\$	9,675	\$	56,993	\$	33,081	\$	-
Contracted Services	\$	-	\$	314,699	\$	258,671	\$	-
Equipment/Capital Outlay	\$	-	\$	1,909,755	\$	17,643	\$	166,667
Expenditures Total	\$	9,675	\$	2,281,447	\$	309,395	\$	166,667

Revenues, Expenditures and Other Financing Sources/Uses 263 - Capital Proj.-Street Improvement

	FY 2018	FY 2019	YTD		FY 2020
	Actuals	Budget	Jun-30-2019		Adopted
Investment Earnings	\$ (18,598)	\$ _	\$ 14.239	\$	_
State Transfers	\$ 319,902	\$ 4,845,107	\$ (2,248)	-	_
Operating Grants	\$ 211,384	\$, , , <u>-</u>	\$ -	\$	-
Other Revenues	\$ 23,392	\$ _	\$ -	\$	-
Transfers In	\$ 80,000	\$ -	\$ -	\$	586,000
Appropriated Fund Balance	\$ -	\$ 3,574,456	\$ -	\$	-
Revenues Total	\$ 616,080	\$ 8,419,563	\$ 11,991	\$	586,000
Operational Support	\$ -	\$ 43,796	\$ 56	\$	423,000
Maintenance	\$ 210,483	\$ 67,920	\$ 38,980	\$	-
Contracted Services	\$ 161,082	\$ 355,931	\$ 141,307	\$	88,000
Equipment/Capital Outlay	\$ 654,074	\$ 7,951,916	\$ 219,708	\$	75,000
Expenditures Total	\$ 1,025,639	\$ 8,419,563	\$ 400,051	\$	586,000

Revenues, Expenditures and Other Financing Sources/Uses 283 - General Fund Capital Projects

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
_				
Fees	\$ 17,240	\$ -	\$ 90,965	\$ -
Investment Earnings	\$ 16,297	\$ -	\$ 26,694	\$ 270,000
State Transfers	\$ 59,400	\$ 88,692	\$ 44,760	\$ -
Other Revenues	\$ 349,706	\$ 1,497,638	\$ 60,279	\$ 24,000,000
Non-recurring Grants	\$ 306,492	\$ 103,507	\$ (11,602)	\$ -
Transfers In	\$ 3,066,614	\$ 1,759,580	\$ 1,759,580	\$ 1,100,000
Appropriated Fund Balance	\$ -	\$ 2,027,266	\$ -	\$ -
Revenues Total	\$ 3,815,749	\$ 5,476,683	\$ 1,970,675	\$ 25,370,000
Operational Support	\$ 2,307	\$ 7,207	\$ 4,926	\$ 270,000
Maintenance	\$ 1,803,166	\$ 17,008	\$ 22	\$ -
Equip Lease & Utilities	\$ 25,998	\$ 65,902	\$ 31,396	\$ -
Contracted Services	\$ 1,016,135	\$ 1,754,444	\$ 891,994	\$ -
Travel/Training	\$ -	\$ 3,118	\$ 3,047	\$ -
Equipment/Capital Outlay	\$ 1,972,701	\$ 3,556,004	\$ 397,919	\$ 25,100,000
Debt Service	\$ -	\$ 73,000	\$ -	\$ -
Transfers Out	\$ 2,905	\$ -	\$ -	\$ -
Expenditures Total	\$ 4,823,212	\$ 5,476,683	\$ 1,329,305	\$ 25,370,000

Revenues, Expenditures and Other Financing Sources/Uses 312 - Water/Sewer Stimulus Grant

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Investment Earnings	\$ 56	\$ -	\$ 94	\$ -
Transfers In	\$ 3,977	\$ 3,977	\$ 3,977	\$ 3,977
Revenues Total	\$ 4,033	\$ 3,977	\$ 4,071	\$ 3,977
Debt Service	\$ 3,977	\$ 3,977	\$ 3,977	\$ 3,977
Expenditures Total	\$ 3,977	\$ 3,977	\$ 3,977	\$ 3,977

Revenues, Expenditures and Other Financing Sources/Uses 330 - Water & Sewer Fund

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Water & Sewer	\$ 35,800,349	\$ 39,754,116	\$ 39,140,421	\$ 38,925,695
Fees	\$ 1,052,527	\$ 793,483	\$ 1,012,296	\$ 843,027
Assessments	\$ 6,720	\$ 1,650	\$ 5,067	\$ 2,800
Investment Earnings	\$ 58,408	\$ 50,000	\$ 82,045	\$ 60,000
Other Revenues	\$ 109,487	\$ 90,800	\$ 123,649	\$ 75,000
Transfers In	\$ -	\$ 925,000	\$ 925,000	\$ 150,000
Appropriated Fund Balance	\$ -	\$ 676,720	\$ -	\$ -
Revenues Total	\$ 37,027,490	\$ 42,291,769	\$ 41,288,477	\$ 40,056,522
Personnel Costs	\$ 8,348,377	\$ 9,402,935	\$ 8,543,090	\$ 9,737,726
Operational Support	\$ 6,166,151	\$ 6,979,695	\$ 6,605,497	\$ 7,194,837
Maintenance	\$ 2,953,577	\$ 2,791,613	\$ 2,336,517	\$ 2,711,010
Equip Lease & Utilities	\$ 4,217,000	\$ 5,469,447	\$ 5,040,541	\$ 4,391,033
Contracted Services	\$ 2,246,958	\$ 3,429,873	\$ 2,795,649	\$ 2,315,061
Travel/Training	\$ 53,941	\$ 80,997	\$ 66,134	\$ 79,240
Equipment/Capital Outlay	\$ 365,071	\$ 609,579	\$ 280,539	\$ 670,043
Debt Service	\$ 5,733,620	\$ 7,418,262	\$ 7,233,763	\$ 6,938,426
Transfers Out	\$ 3,485,636	\$ 2,370,800	\$ 2,370,800	\$ 1,375,000
Reimbursement of Services	\$ 3,457,161	\$ 3,738,568	\$ 3,942,808	\$ 4,644,146
Expenditures Total	\$ 37,027,490	\$ 42,291,769	\$ 39,215,339	\$ 40,056,522

Revenues, Expenditures and Other Financing Sources/Uses $331 \quad \text{- Electric Fund}$

	FY 2018	FY 2019	YTD	FY 2020
-	Actuals	Budget	Jun-30-2019	Adopted
Electric Collections	\$ 77,262,256	\$ 78,825,150	\$ 76,737,073	\$ 79,434,194
Fees	\$ 823,021	\$ 887,000	\$ 889,719	\$ 820,000
Investment Earnings	\$ 99,167	\$ 60,000	\$ 247,788	\$ 100,000
Other Revenues	\$ 1,138,167	\$ 894,082	\$ 1,027,892	\$ 5,903,454
Non-recurring Grants	\$ -	\$ 15,000	\$ -	\$ -
Transfers In	\$ 226,000	\$ 42,000	\$ 42,000	\$ -
Appropriated Fund Balance	\$ -	\$ 4,639,221	\$ -	\$ 1,000,000
Revenues Total	\$ 79,548,612	\$ 85,362,453	\$ 78,944,472	\$ 87,257,648
Personnel Costs	\$ 4,106,078	\$ 4,337,466	\$ 4,241,922	\$ 4,546,750
Operational Support	\$ 2,781,287	\$ 3,040,050	\$ 2,774,702	\$ 3,375,985
Maintenance	\$ 1,028,157	\$ 1,046,059	\$ 926,133	\$ 1,253,003
Equip Lease & Utilities	\$ 477,668	\$ 481,836	\$ 437,814	\$ 426,663
Contracted Services	\$ 791,745	\$ 1,188,277	\$ 933,348	\$ 1,230,542
Travel/Training	\$ 45,599	\$ 67,271	\$ 53,824	\$ 80,440
Equipment/Capital Outlay	\$ 128,650	\$ 447,567	\$ 396,789	\$ 274,865
Debt Service	\$ 16,869	\$ 16,869	\$ 16,869	\$ 65,632
Purchases - Resale	\$ 61,251,097	\$ 66,715,631	\$ 56,523,749	\$ 67,895,888
Transfers Out	\$ 4,145,948	\$ 5,160,000	\$ 5,160,000	\$ 5,160,000
Reimbursement of Services	\$ 2,626,389	\$ 2,861,427	\$ 2,902,196	\$ 2,947,880
Expenditures Total	\$ 77,399,488	\$ 85,362,453	\$ 74,367,345	\$ 87,257,648

Revenues, Expenditures and Other Financing Sources/Uses \$33\$ - Transit System Fund

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Fees	\$ 156,169	\$ 178,500	\$ 147,348	\$ 173,013
Investment Earnings	\$ 2,670	\$ 2,000	\$ (365)	\$ 2,500
Operating Grants	\$ 1,472,758	\$ 2,497,671	\$ 2,075,776	\$ 2,467,078
Other Revenues	\$ 238,805	\$ 249,728	\$ 243,335	\$ 192,228
Transfers In	\$ 576,836	\$ 682,046	\$ 682,046	\$ 994,764
Appropriated Fund Balance	\$ -	\$ 305,976	\$ -	\$ -
Revenues Total	\$ 2,447,238	\$ 3,915,921	\$ 3,148,140	\$ 3,829,583
Personnel Costs	\$ 1,409,128	\$ 1,522,038	\$ 1,426,623	\$ 1,579,019
Operational Support	\$ 303,478	\$ 304,233	\$ 234,232	\$ 330,337
Maintenance	\$ 182,302	\$ 175,600	\$ 134,813	\$ 164,736
Equip Lease & Utilities	\$ 14,546	\$ 15,753	\$ 13,926	\$ 20,657
Contracted Services	\$ 107,229	\$ 239,331	\$ 216,900	\$ 189,449
Travel/Training	\$ 3,363	\$ 5,700	\$ 4,476	\$ 3,200
Equipment/Capital Outlay	\$ 209,942	\$ 1,312,848	\$ 1,140,588	\$ 1,082,000
Transfers Out	\$ 23,697	\$ -	\$ -	\$ -
Reimbursement of Services	\$ 404,836	\$ 340,418	\$ 343,571	\$ 460,185
Expenditures Total	\$ 2,658,521	\$ 3,915,921	\$ 3,515,127	\$ 3,829,583

Revenues, Expenditures and Other Financing Sources/Uses 335 - Solid Waste Fund

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Solid Waste Charges	\$ 1,860,206	\$ 2,393,172	\$ 2,479,623	\$ 2,498,000
Fees	\$ 263,974	\$ 462,400	\$ 318,851	\$ 406,800
Investment Earnings	\$ 4,057	\$ -	\$ 6,997	\$ 5,000
Other Revenues	\$ 9,168	\$ 3,650	\$ 8,075	\$ 5,650
Transfers In	\$ 2,900,939	\$ 2,738,448	\$ 2,738,448	\$ 2,902,593
Appropriated Fund Balance	\$ -	\$ 323,205	\$ -	\$ -
Revenues Total	\$ 5,038,343	\$ 5,920,875	\$ 5,551,993	\$ 5,818,043
				·
Personnel Costs	\$ 2,194,997	\$ 2,407,174	\$ 2,276,611	\$ 2,487,228
Operational Support	\$ 446,519	\$ 667,023	\$ 521,936	\$ 546,010
Maintenance	\$ 463,718	\$ 351,147	\$ 337,175	\$ 410,436
Equip Lease & Utilities	\$ 504,168	\$ 550,497	\$ 541,298	\$ 612,375
Contracted Services	\$ 1,440,734	\$ 1,636,674	\$ 1,383,667	\$ 1,755,994
Travel/Training	\$ 5,031	\$ 5,105	\$ 4,103	\$ 6,000
Equipment/Capital Outlay	\$ -	\$ 303,255	\$ 303,254	\$ -
Transfers Out	\$ 49,076	\$ -	\$ -	\$ -
Reimbursement of Services	\$ (46,646)	\$ _	\$ -	\$ -
Expenditures Total	\$ 5,057,597	\$ 5,920,875	\$ 5,368,045	\$ 5,818,043

Revenues, Expenditures and Other Financing Sources/Uses 336 - Stormwater Utility Fund

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Stormwater	\$ 2,581,284	\$ 2,562,572	\$ 2,608,653	\$ 2,661,178
Fees	\$ 17,985	\$ 13,050	\$ 16,757	\$ 17,050
Investment Earnings	\$ 3,872	\$ 1,500	\$ 6,390	\$ 5,000
Other Revenues	\$ 2,080	\$ -	\$ 1,046	\$ -
Transfers In	\$ -	\$ 19,000	\$ 19,000	\$ -
Appropriated Fund Balance	\$ -	\$ 247,853	\$ -	\$ 83,000
Revenues Total	\$ 2,605,221	\$ 2,843,975	\$ 2,651,847	\$ 2,766,228
Personnel Costs	\$ 488,771	\$ 534,652	\$ 444,486	\$ 637,518
Operational Support	\$ 255,186	\$ 286,653	\$ 265,449	\$ 301,611
Maintenance	\$ 97,606	\$ 123,161	\$ 99,686	\$ 131,700
Equip Lease & Utilities	\$ 4,742	\$ 32,916	\$ 30,265	\$ 34,991
Contracted Services	\$ 39,110	\$ 57,315	\$ 48,155	\$ 115,855
Travel/Training	\$ 2,183	\$ 4,476	\$ 3,060	\$ 5,725
Equipment/Capital Outlay	\$ -	\$ 5,851	\$ 5,850	\$ _
Transfers Out	\$ 639,082	\$ 814,761	\$ 814,761	\$ 449,085
Reimbursement of Services	\$ 978,006	\$ 984,190	\$ 995,200	\$ 1,089,743
Expenditures Total	\$ 2,504,686	\$ 2,843,975	\$ 2,706,912	\$ 2,766,228

Revenues, Expenditures and Other Financing Sources/Uses 342 - W&S Capital Expansion/Dev

		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
	4	112.120	Φ.	7. 000	Φ.	215 100	•	120,000
Investment Earnings	\$	113,138	\$	75,000	\$	217,499	\$	120,000
Other Revenues	\$	166	\$	-	\$	11	\$	-
Transfers In	\$	2,369,101	\$	2,240,800	\$	2,240,800	\$	1,300,000
Appropriated Fund Balance	\$	-	\$	1,939,294	\$	-	\$	3,439,885
Revenues Total	\$	2,482,405	\$	4,255,094	\$	2,458,310	\$	4,859,885
Operational Support	\$	-	\$	305,317	\$	-	\$	2,077,108
Transfers Out	\$	1,581,342	\$	3,949,777	\$	3,949,777	\$	2,782,777
Expenditures Total	\$	1,581,342	\$	4,255,094	\$	3,949,777	\$	4,859,885

Revenues, Expenditures and Other Financing Sources/Uses 351 - W&S Renewal & Replacement

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 16,091	\$ 10,000	\$ 30,510	\$ 15,000
Transfers In	\$ 75,000	\$ 130,000	\$ 130,000	\$ 75,000
Appropriated Fund Balance	\$ -	\$ 1,750,000	\$ -	\$ 1,895,000
Revenues Total	\$ 91,091	\$ 1,890,000	\$ 160,510	\$ 1,985,000
Equipment/Capital Outlay	\$ -	\$ 1,890,000	\$ -	\$ 1,985,000
Expenditures Total	\$ -	\$ 1,890,000	\$ -	\$ 1,985,000

Revenues, Expenditures and Other Financing Sources/Uses 352 - Electric Renwal & Replace

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Investment Earnings	\$ 14,483	\$ 8,000	\$ 26,889	\$ 15,000
Transfers In	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Appropriated Fund Balance	\$ -	\$ 1,587,000	\$ -	\$ 1,600,000
Revenues Total	\$ 74,483	\$ 1,655,000	\$ 86,889	\$ 1,675,000
Equipment/Capital Outlay	\$ -	\$ 1,655,000	\$ -	\$ 1,675,000
Expenditures Total	\$ -	\$ 1,655,000	\$ -	\$ 1,675,000

Revenues, Expenditures and Other Financing Sources/Uses 460 - Water & Sewer System Development Fees

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Fees	\$ 382,407	\$ 320,000	\$ 378,484	\$ 320,000
Investment Earnings	\$ -	\$ -	\$ 11,284	\$ -
Appropriated Fund Balance	\$ -	\$ 2,000,000	\$ -	\$ -
Revenues Total	\$ 382,407	\$ 2,320,000	\$ 389,769	\$ 320,000
Operational Support	\$ -	\$ 320,000	\$ -	\$ 320,000
Transfers Out	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Expenditures Total	\$ -	\$ 2,320,000	\$ 2,000,000	\$ 320,000

Revenues, Expenditures and Other Financing Sources/Uses 462 - Water & Sewer Capital Projects

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Investment Earnings	\$ 228,582	\$ -	\$ 111,809	\$ _
Operating Grants	\$ -	\$ 300,000	\$ 23,100	\$ -
Other Revenues	\$ 9,133,251	\$ 7,039,928	\$ 2,773,915	\$ -
Transfers In	\$ 2,365,900	\$ 5,020,800	\$ 5,020,800	\$ 2,628,800
Appropriated Fund Balance	\$ 	\$ 4,089,326	\$ -	\$ -
Revenues Total	\$ 11,727,733	\$ 16,450,054	\$ 7,929,624	\$ 2,628,800
Operational Support	\$ 116	\$ 756,601	\$ 124	\$ _
Maintenance	\$ 34,278	\$ 439,690	\$ 90,852	\$ -
Contracted Services	\$ 2,428,717	\$ 2,039,826	\$ 941,671	\$ 650,000
Equipment/Capital Outlay	\$ 22,556,930	\$ 13,213,937	\$ 9,150,956	\$ 1,978,800
Expenditures Total	\$ 25,020,041	\$ 16,450,054	\$ 10,183,603	\$ 2,628,800

Revenues, Expenditures and Other Financing Sources/Uses 478 - Capital Proj.-Electric System

		FY 2018	018 FY 2019 YTD		YTD		FY 2020	
		Actuals		Budget		Jun-30-2019		Adopted
Investment Femines	\$	20 155	\$		\$	65.281	\$	
Investment Earnings	Þ	38,155	-	-		03,281)	-
State Transfers	\$	-	\$	141,044	\$	-	\$	-
Other Revenues	\$	117	\$	-	\$	358	\$	5,300,000
Transfers In	\$	2,000,000	\$	2,000,000	\$	2,000,000	\$	2,000,000
Appropriated Fund Balance	\$	-	\$	3,619,478	\$	-	\$	-
Revenues Total	\$	2,038,272	\$	5,760,522	\$	2,065,638	\$	7,300,000
Operational Support	\$	20,690	\$	509,704	\$	-	\$	5,550,000
Maintenance	\$	15,564	\$	586,935	\$	573,246	\$	245,000
Contracted Services	\$	83,148	\$	1,298,007	\$	239,879	\$	200,000
Equipment/Capital Outlay	\$	1,319,782	\$	3,323,876	\$	1,020,748	\$	1,305,000
Transfers Out	\$	226,000	\$	42,000	\$	42,000	\$	-
Expenditures Total	\$	1,665,183	\$	5,760,522	\$	1,875,873	\$	7,300,000

Revenues, Expenditures and Other Financing Sources/Uses 479 - Stormwtr Capital Projects

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Investment Earnings	\$ 7,721	\$ _	\$ 14,225	\$ -
Other Revenues	\$ 6,482	\$ -	\$ 4,027	\$ -
Transfers In	\$ 630,788	\$ 814,761	\$ 814,761	\$ 449,085
Appropriated Fund Balance	\$ -	\$ 822,243	\$ -	\$ -
Revenues Total	\$ 644,992	\$ 1,637,004	\$ 833,013	\$ 449,085
Operational Support	\$ 221,923	\$ 808,743	\$ 379,626	\$ 406,728
Contracted Services	\$ 50,183	\$ 130,457	\$ 46,110	\$ -
Equipment/Capital Outlay	\$ 581,447	\$ 678,804	\$ 249,213	\$ 42,357
Transfers Out	\$ -	\$ 19,000	\$ 19,000	\$ -
Expenditures Total	\$ 853,554	\$ 1,637,004	\$ 693,949	\$ 449,085

Revenues, Expenditures and Other Financing Sources/Uses 611 - Gen Fund Stimulus Grants

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 1,094	\$ _	\$ 2,065	\$ -
Other Revenues	\$ 618	\$ 71,800	\$ -	\$ -
Non-recurring Grants	\$ 6,648	\$ 6,647	\$ 6,648	\$ 6,647
Appropriated Fund Balance	\$ _	\$ 57,295	\$ -	\$ _
Revenues Total	\$ 8,360	\$ 135,742	\$ 8,713	\$ 6,647
Equip Lease & Utilities	\$ _	\$ 402	\$ -	\$ -
Contracted Services	\$ 600	\$ 135,340	\$ -	\$ 6,647
Expenditures Total	\$ 600	\$ 135,742	\$ -	\$ 6,647

Revenues, Expenditures and Other Financing Sources/Uses 621 - Comm Dev Block Grant

		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
T	•	(2.651)	Φ	2 200	Φ	(6,060)	Φ	
Investment Earnings	\$	(3,651)		2,309	\$	(6,960)		-
Operating Grants	\$	518,713	\$	737,992	\$	457,179	\$	671,841
Other Revenues	\$	69,155	\$	824,219	\$	52,692	\$	11,000
Appropriated Fund Balance	\$	-	\$	31,350	\$	-	\$	-
Revenues Total	\$	584,217	\$	1,595,870	\$	502,912	\$	682,841
Personnel Costs	\$	112,012	\$	120,519	\$	118,985	\$	127,267
Operational Support	\$	19,267	\$	391,415	\$	204,684	\$	20,972
Maintenance	\$	88	\$	466	\$	462	\$	200
Equip Lease & Utilities	\$	1,696	\$	3,100	\$	1,716	\$	2,500
Contracted Services	\$	180,364	\$	721,734	\$	290,815	\$	334,509
Travel/Training	\$	6,881	\$	6,500	\$	2,332	\$	4,247
Equipment/Capital Outlay	\$	289,672	\$	360,000	\$	28,433	\$	201,285
Transfers Out	\$	2,370	\$	-	\$	-	\$	-
Reimbursement of Services	\$	(6,811)	\$	(7,864)	\$	(8,016)	\$	(8,139)
Expenditures Total	\$	605.539	\$	1.595.870	\$	639,411	\$	682.841

Revenues, Expenditures and Other Financing Sources/Uses 622 - 108 Loan-Downtown Revitalization

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
-				
Investment Earnings	\$ 39	\$ -	\$ 88	\$ -
Other Revenues	\$ 30,397	\$ 28,140	\$ 16,680	\$ 28,140
Revenues Total	\$ 30,436	\$ 28,140	\$ 16,768	\$ 28,140
Operational Support	\$ -	\$ <u>-</u>	\$ -	\$ 8,410
Debt Service	\$ 19,525	\$ 28,140	\$ 20,147	\$ 19,730
Expenditures Total	\$ 19,525	\$ 28,140	\$ 20,147	\$ 28,140

Revenues, Expenditures and Other Financing Sources/Uses 624 - Home Investment Trust Fund

	FY 2018	FY 2019		YTD		FY 2020
	Actuals	Budget		Jun-30-2019		Adopted
Investment Earnings	\$ (2,597)	\$ 1,985	\$	(856)	\$	1,000
Operating Grants	\$ 817,292	\$ 1,415,542	\$	514,291	\$	745,759
Other Revenues	\$ 253,784	\$ 335,137	\$	145,178	\$	355,000
Appropriated Fund Balance	\$ -	\$ 35,166	\$	-	\$	-
Revenues Total	\$ 1,068,479	\$ 1,787,830	\$	658,613	\$	1,101,759
Personnel Costs	\$ 72,489	\$ 75,724	\$	74,630	\$	80,299
Operational Support	\$ 304,543	\$ 477,293	\$	316,086	\$	375,396
Equip Lease & Utilities	\$ 1,215	\$ 176	\$	83	\$	500
Contracted Services	\$ 501,005	\$ 1,232,637	\$	581,877	\$	644,064
Travel/Training	\$ 2,011	\$ 2,000	\$	1,032	\$	1,500
Transfers Out	\$ 1,185	\$ -	\$	-	\$	-
Expenditures Total	\$ 882,448	\$ 1,787,830	\$	973,708	\$	1,101,759

Revenues, Expenditures and Other Financing Sources/Uses 628 - Occupancy Tax

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Other Revenues	\$ 673,572	\$ 726,700	\$ 573,098	\$ 759,700
Revenues Total	\$ 673,572	\$ 726,700	\$ 573,098	\$ 759,700
Operational Support	\$ 673,572	\$ 726,700	\$ 573,098	\$ 759,700
Expenditures Total	\$ 673,572	\$ 726,700	\$ 573,098	\$ 759,700

Revenues, Expenditures and Other Financing Sources/Uses 629 - Downtown Municipal Svcs District

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Ad Valorem Taxes	\$ 132.735	\$ 132.055	\$ 131.803	\$ 157,000
Fees	\$ 2,920	\$ 2,920	\$ 2,150	\$ 2,920
Investment Earnings	\$ 893	\$ -	\$ 2,480	\$ 1,000
Other Revenues	\$ 6,278	\$ -	\$ 167	\$ -
Transfers In	\$ 50,000	\$ -	\$ -	\$ _
Appropriated Fund Balance	\$ -	\$ 134,984	\$ -	\$ -
Revenues Total	\$ 192,826	\$ 269,959	\$ 136,600	\$ 160,920
Operational Support	\$ 33,755	\$ 216,990	\$ 74,230	\$ 108,257
Maintenance	\$ -	\$ 2,000	\$ -	\$ 2,000
Equip Lease & Utilities	\$ 9,715	\$ 10,969	\$ 8,121	\$ 10,663
Contracted Services	\$ 638	\$ -	\$ -	\$ -
Transfers Out	\$ 50,315	\$ 40,000	\$ 40,000	\$ 40,000
Expenditures Total	\$ 94,422	\$ 269,959	\$ 122,351	\$ 160,920

Revenues, Expenditures and Other Financing Sources/Uses 687 - Infrastructure

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 7,336	\$ 4.000	\$ 13.401	\$ _
Other Revenues	\$ 417,505	\$ 219,589	\$ 240,172	\$ 196,024
Transfers In	\$ 10,315	\$, -	\$ -	\$, -
Appropriated Fund Balance	\$ -	\$ 526,543	\$ -	\$ -
Revenues Total	\$ 435,156	\$ 750,132	\$ 253,573	\$ 196,024
Operational Support	\$ 362	\$ 562,733	\$ 18,856	\$ 196,024
Maintenance	\$ 11,853	\$ 30,661	\$ -	\$ -
Equip Lease & Utilities	\$ 30,530	\$ 120,481	\$ -	\$ -
Contracted Services	\$ 21,400	\$ 31,426	\$ 21,213	\$ -
Equipment/Capital Outlay	\$ -	\$ 4,831	\$ -	\$ -
Transfers Out	\$ 747,906	\$ -	\$ -	\$ -
Expenditures Total	\$ 812,051	\$ 750,132	\$ 40,069	\$ 196,024

Revenues, Expenditures and Other Financing Sources/Uses 775 - Police Memorial Trust

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Fees	\$ -	\$ 2,000	\$ -	\$ 2,000
Investment Earnings	\$ -	\$ -	\$ (92)	\$ -
Revenues Total	\$ -	\$ 2,000	\$ (92)	\$ 2,000
Purchases - Resale	\$ -	\$ 2,000	\$ -	\$ 2,000
Expenditures Total	\$ -	\$ 2,000	\$ -	\$ 2,000

Revenues, Expenditures and Other Financing Sources/Uses $\bf 868 - Health\ Self-Insurance$

	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 3,069	\$ 1,000	\$ 16,157	\$ 8,000
Other Revenues	\$ 9,332,861	\$ 9,589,194	\$ 9,815,883	\$ 11,161,064
Transfers In	\$ 1,000,000	\$ -	\$ -	\$ -
Appropriated Fund Balance	\$ -	\$ 200,000	\$ -	\$ -
Revenues Total	\$ 10,335,930	\$ 9,790,194	\$ 9,832,040	\$ 11,169,064
Operational Support	\$ 9,505,961	\$ 9,418,074	\$ 8,511,035	\$ 10,736,231
Contracted Services	\$ 309,544	\$ 372,120	\$ 319,643	\$ 432,833
Expenditures Total	\$ 9,815,504	\$ 9,790,194	\$ 8,830,677	\$ 11,169,064

Revenues, Expenditures and Other Financing Sources/Uses $\bf 870 - Dental\ Self-Insurance$

	FY 2018 Actuals	FY 2019 Budget	YTD Jun-30-2019	FY 2020 Adopted
Investment Earnings	\$ 280	\$ -	\$ 693	\$ 300
Other Revenues	\$ 309,578	\$ 340,786	\$ 359,836	\$ 340,486
Appropriated Fund Balance	\$ =	\$ 4,000	\$ =	\$ =
Revenues Total	\$ 309,858	\$ 344,786	\$ 360,529	\$ 340,786
Operational Support	\$ 326,808	\$ 344,786	\$ 356,565	\$ 340,786
Expenditures Total	\$ 326,808	\$ 344,786	\$ 356,565	\$ 340,786

Revenues, Expenditures and Other Financing Sources/Uses 880 - Veh/Equip R&R Program

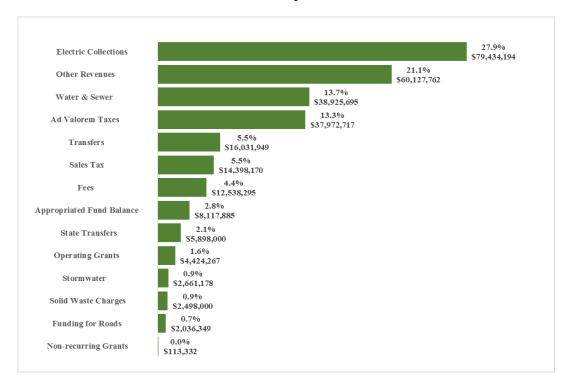
	FY 2018	FY 2019	YTD	FY 2020
	Actuals	Budget	Jun-30-2019	Adopted
Investment Earnings	\$ 31,454	\$ -	\$ 49,878	\$ 30,000
Other Revenues	\$ 6,495,315	\$ 6,627,067	\$ 6,939,206	\$ 6,529,706
Transfers In	\$ 147,502	\$ -	\$ -	\$ -
Appropriated Fund Balance	\$ -	\$ 2,100,541	\$ -	\$ 100,000
Revenues Total	\$ 6,674,271	\$ 8,727,608	\$ 6,989,084	\$ 6,659,706
Operational Support	\$ 132,703	\$ 1,318,675	\$ 452,887	\$ 539,552
Maintenance	\$ 15,758	\$ 1,481	\$ 181	\$ 600
Contracted Services	\$ 54,557	\$ 17,768	\$ 17,105	\$ 5,500
Equipment/Capital Outlay	\$ 2,946,272	\$ 3,821,093	\$ 2,901,623	\$ 2,873,366
Debt Service	\$ 3,382,782	\$ 3,568,591	\$ 3,563,324	\$ 3,240,688
Expenditures Total	\$ 6,532,073	\$ 8,727,608	\$ 6,935,120	\$ 6,659,706

Revenues, Expenditures and Other Financing Sources/Uses 881 - Tech Internal Svcs Fund

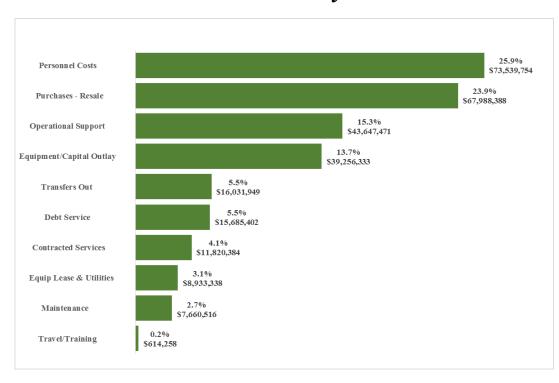
		FY 2018		FY 2019		YTD		FY 2020
		Actuals		Budget		Jun-30-2019		Adopted
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Fees	\$	4,902,938	\$	4,846,249	\$	4,812,980	\$	5,067,885
Investment Earnings	\$	12,781	\$	1,500	\$	27,008	\$	12,000
Other Revenues	\$	1,854,107	\$	1,778,211	\$	1,132,917	\$	1,771,584
Transfers In	\$	-	\$	1,547,523	\$	1,547,523	\$	-
Appropriated Fund Balance	\$	-	\$	1,542,489	\$	-	\$	-
Revenues Total	\$	6,769,826	\$	9,715,972	\$	7,520,428	\$	6,851,469
D 10	4	2 200 400	Φ.	2.45.522	Φ.	2 20 4 700	Φ.	2 550 551
Personnel Costs	\$	3,290,498	\$	3,456,220	\$	3,304,798	\$	3,570,771
Operational Support	\$	768,238	\$	3,827,381	\$	1,093,546	\$	849,914
Maintenance	\$	85,271	\$	143,311	\$	92,113	\$	105,469
Equip Lease & Utilities	\$	517,268	\$	478,266	\$	472,083	\$	446,914
Contracted Services	\$	1,529,815	\$	1,686,562	\$	1,392,869	\$	1,771,701
Travel/Training	\$	32,985	\$	58,170	\$	29,861	\$	66,700
Equipment/Capital Outlay	\$	542,316	\$	66,062	\$	62,676	\$	40,000
Transfers Out	\$	46,073	\$	-	\$	-	\$	-
Expenditures Total	\$	6,812,463	\$	9,715,972	\$	6,447,945	\$	6,851,469



Where the Money Comes From

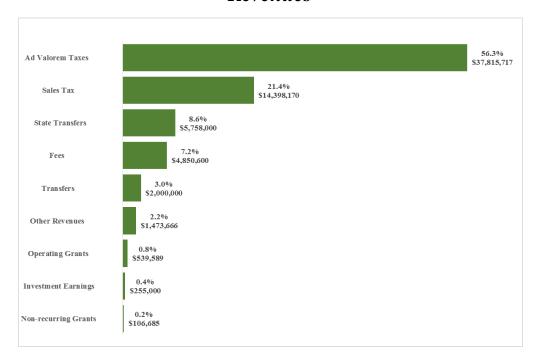


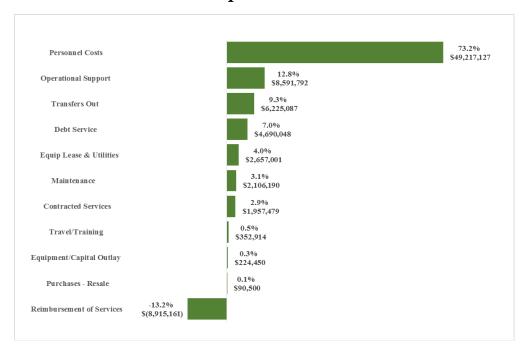
Where the Money Goes



General Fund \$67,197,427

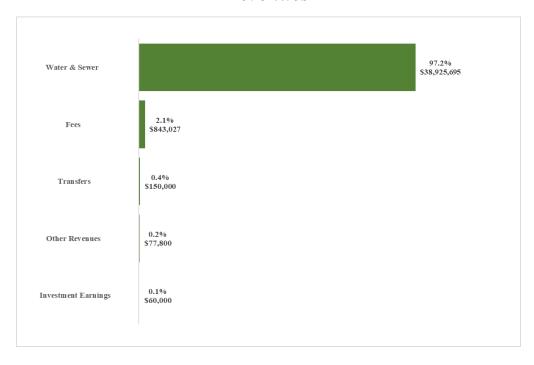
Revenues

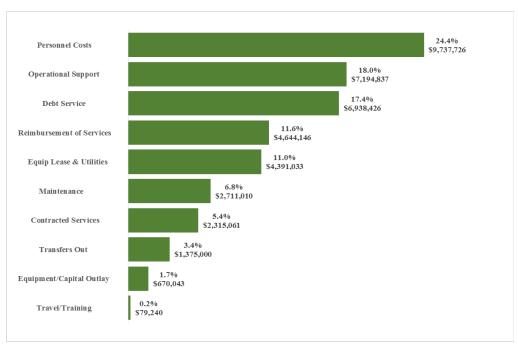




Water & Sewer Fund \$40,056,522

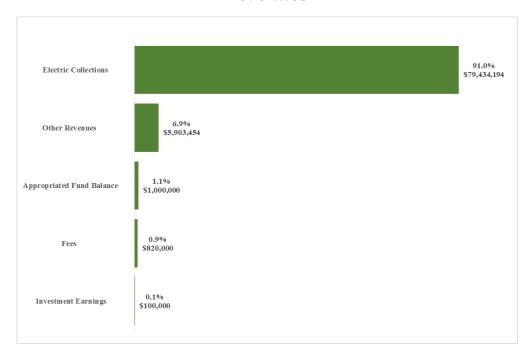
Revenues

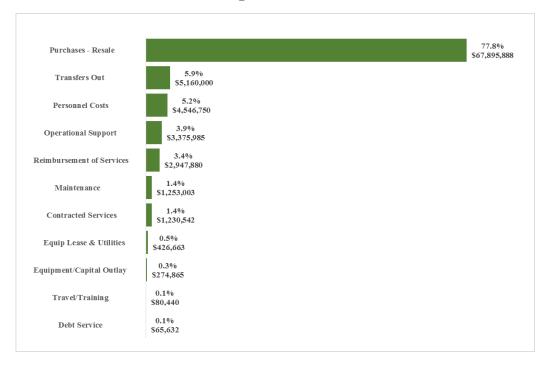




Electric Fund \$87,257,648

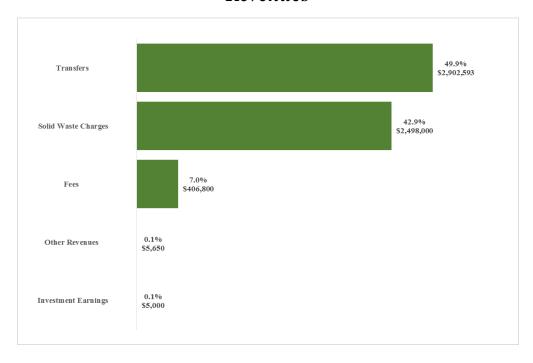
Revenues

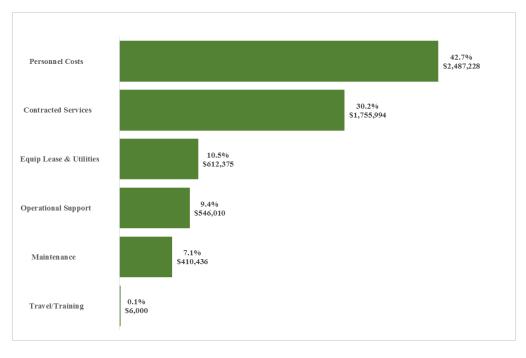




Solid Waste Fund \$5,818,043

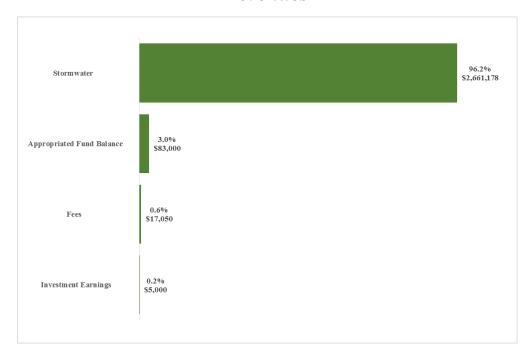
Revenues

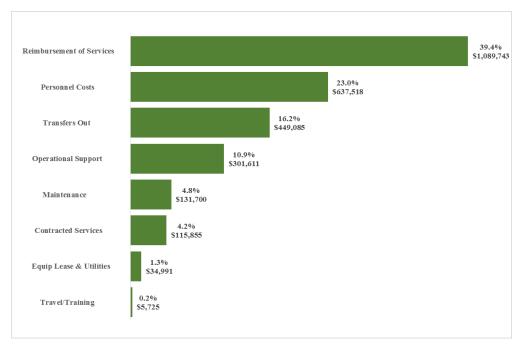




Stormwater Fund \$2,766,228

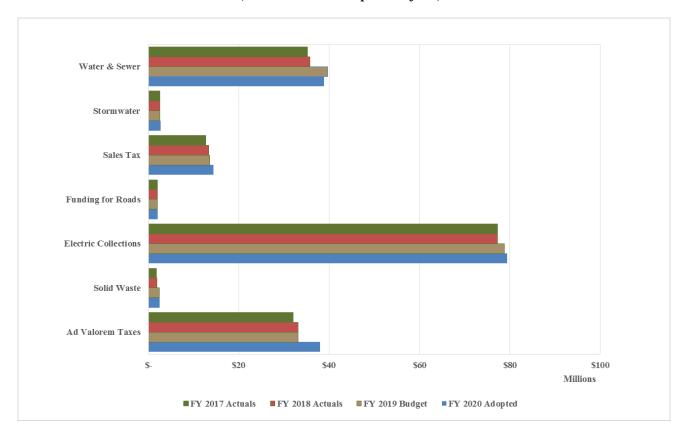
Revenues





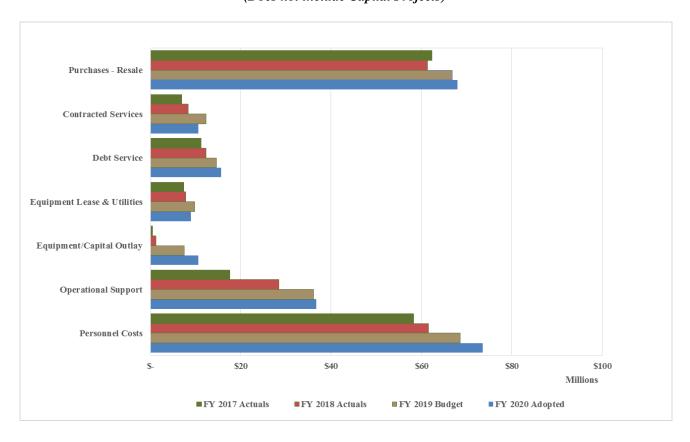
Comparison of Major Revenues

(Does not include Capital Projects)



Comparison of Major Expenditures

(Does not include Capital Projects)



City of Gastonia Comparison of Budgeted Tax Levies

Regular Levy	Adopted Tax Values-TR-2 2017 Receive from County on 1-1-2018 for real, personal, and utilities NCVTS tax values historical data	Budget FY 2018-20 Tax Levies	Projected Collections	Adopted Tax Values-TR-2 2018 Receive from County on 1-6-2019 for personal, and utilities NCVTS tax values current historical data/real property reval recd from County in Feb 2019 less 1.5% appeals	i Budget FY 2019-; Tax Levies	Proposed collections	Projected 2019-2020 % Increase (Decrease)
Real Property	4,352,395,984	23,067,699	22,779,352	5,326,408,973	27,697,327	27,400,965	20.29%
Personal Property	736,366,852	3,902,744	3,853,960	740,796,144	3,852,140	3,810,922	-1.12%
Utility Certifications	145,393,613	770,586	770,586	153,419,394	797,781	797,781	3.53%
Motor Vehicles-						F	
Legacy System	12,720	67	67	17,880	93	92	
Motor Vehicles-	•			•			
NCVTS	443,502,950	2,350,566	2,350,566	462,283,064	2,403,872	2,403,872	2.27%
Grand Total	\$5,677,672,119	\$30,091,662	\$29,754,532	\$6,682,925,455	\$34,751,212	\$34,413,633	

Proposed Budget FY 2019-2020

Tax Values for Real Property received 2-15-2019 which is preliminary reappraisal total taxable value is 5,407,521,800 less 1.5% appeals

Tax Values for Personal Property, and Utility Certifications are from TR-2-18 (as of 1-1-2018) report recd 1/02/2019

Tax Values for Motor Vehicles-NCVTS for most current historical data collections

Tax levies based on tax rate .52 per \$100 valuation

2019-2020 Proposed collections using audited 17/18 collection percentage as of 6/30/2018

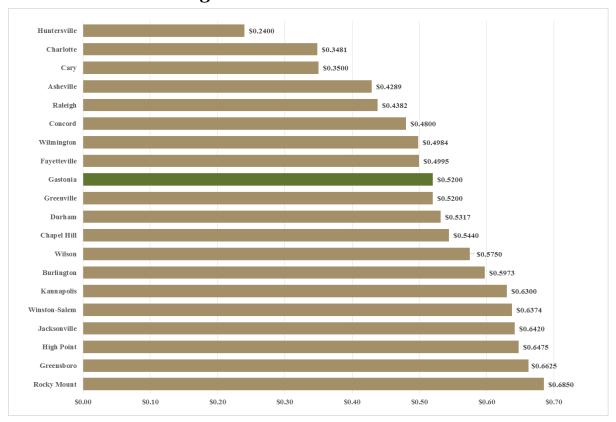
Property-98.93%, Utility Certif- 100%, and Motor Veh- 99.48% (Legacy Down due to GAP) Motor Veh-100.00% NCVTS

City of Gastonia Tax Values, Rates, Levies and Collections

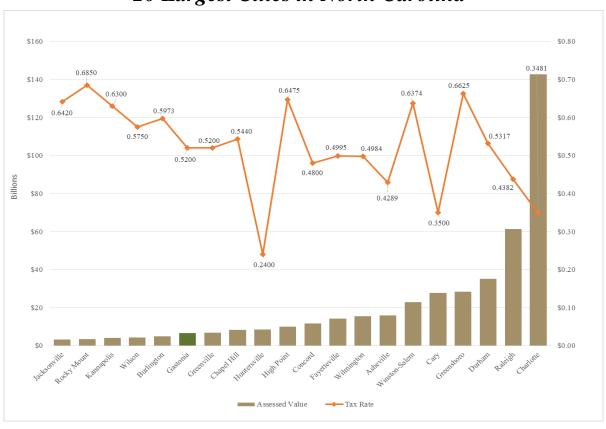
(Dollars in Thousands)

Fiscal Year Ended	Real Property	Personal Property	Public Service Companies	Regular Tax Levy	% Collected Sch A-6	Motor Vehicles	Motor Vehicle Tax Levy	% Collected Sch A-6	Total Tax Valuation	Tax Rate	Total Tax Levy	Total Percent Collected Sch A-6
2010	4,135,722	489,271	116,435	25,130	97.02%	402,900	2,135	83.78%	5,144,328	0.5300	27,265	96.01%
2011	4,159,158	470,599	108,636	25,113	97.34%	373,641	1,980	83.43%	5,112,034	0.5300	27,093	96.31%
2012	4,184,015	461,499	120,953	24,786	98.12%	389,889	2,027	82.74%	5,156,356	0.5200	26,813	96.92%
2013	4,213,067	481,162	115,685	25,492	98.10%	419,048	2,220	82.87%	5,228,962	0.5300	27,713	96.87%
2014	4,262,079	495,290	113,014	25,813	98.35%	414,707	2,198	89.02%	5,285,091	0.5300	28,011	97.88%
2015	4,307,805	526,332	116,399	26,237	98.42%	493,274	2,614	99.98%	5,443,810	0.5300	28,851	98.53%
2016	4,200,524	552,606	132,616	25,894	98.64%	523,063	2,772	99.99%	5,408,809	0.5300	28,666	98.74%
2017	4,260,390	660,221	147,673	26,862	98.75%	422,737	2,240	100.00%	5,491,021	0.5300	29,102	98.85%
2018	4,352,396	736,367	145,394	27,741	98.93%	443,516	2,351	100.00%	5,677,673	0.5300	30,092	98.97%
2019	4,427,187	740,796	153,419	28,203		462,301	2,450		5,783,703	0.5300	30,653	
2020	5,326,408	740,796	153,419	32,009		462,301	2,404		6,682,924	0.5200	34,413	

Comparison of Ad Valorem Tax Rates 20 Largest Cities in North Carolina

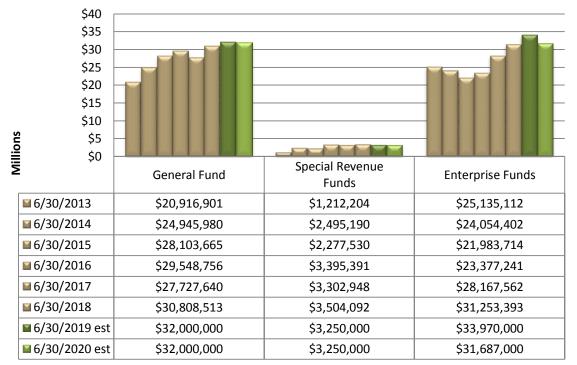


Comparison of Total Assessed Values & Ad Valorem Tax Rates 20 Largest Cities in North Carolina



Year Over Year Fund Balance Comparison By Accounting Fund Type

Fiscal Years 2013-2020 (estimate)



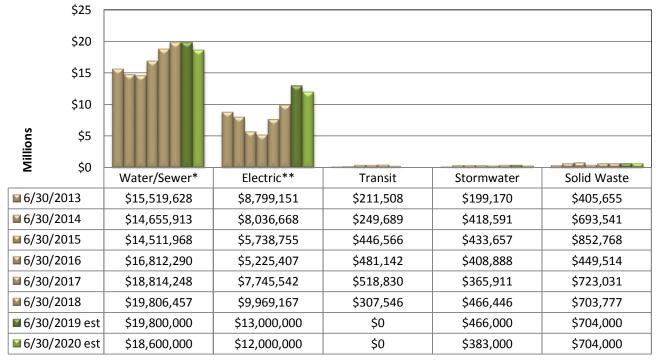
General Funds: 110, 113, 114, 115, 117, 118, 119, 145, 146, 147, 148, 167, 169, 171, 173, 174, 775, 176

Special Revenue Funds: 611, 621, 622, 623, 624, 625, 626, 627, 628, 629, 687

Enterprise Funds: 330, 342, 351, 460, 331, 352, 332, 335, 336, 337

Year Over Year Fund Balance Comparison Enterprise Funds

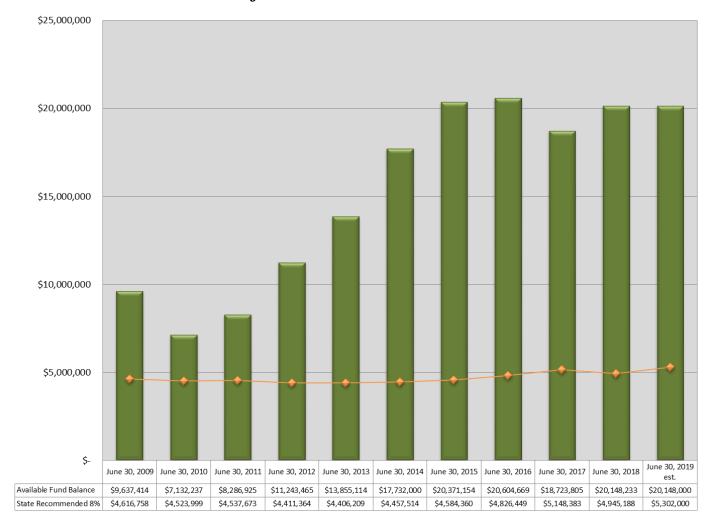
Fiscal Years 2013-2020 (estimate)



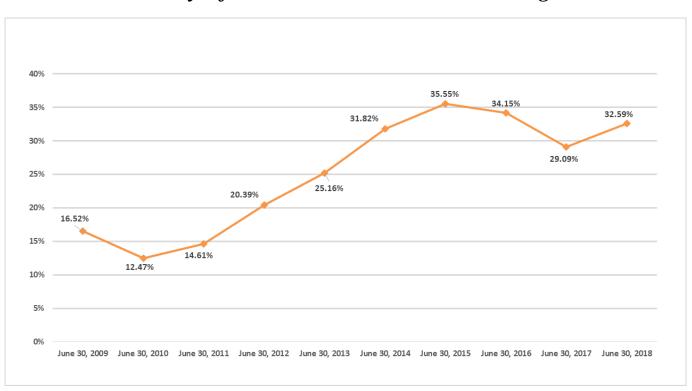
^{*} Includes Funds 351 Water & Sewer Renewal & Replacement Fund, Fund 342 W/S Expansion Fund, and Fund 312 Water & Sewer Stimulus Grant Fund

^{**} Includes Funds 352 Electric Renewal & Replacement Fund and Fund 337 Power Agreement Settlement Fund

Historical Trend of General Fund Available Fund Balance



History of General Fund Balance Percentage



Fund Balances

Fund balance equals the difference between a fund's assets and liabilities, in the same way owner's equity equals the difference between assets and liabilities in business accounting. Put simply, fund balance comprises the City's reserves, minus non-spendable items such as inventories. Fund balance mostly includes cash and investments.

Fund balance can increase during a fiscal year if actual expenditures are less than the total budgeted expenditures while revenues are greater than expected. This surplus amount is then available for use in future years.

Local governments need adequate fund balances for several reasons. To give a few examples:

- Adequate fund balance helps ensure that money is available to meet emergency or unforeseen needs.
- Most property taxes aren't received until the middle of the fiscal year, which means the government must have funds available in the meantime to pay for operating expenses.
- Bond rating agencies tend to give better ratings to governments with substantial fund balances. In turn, better ratings result in lower interest rates and savings to taxpayers. If a county or city with a low fund balance tries to issue bonds, its rating will suffer and it will have to pay more interest over the life of the bond.

North Carolina law limits the amount of fund balance available for appropriation (G.S. 159-8(a)). According to the law, "Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year."

Restricted fund balance includes amounts restricted by law for specific purposes or controlled by outside parties. The most common example of restricted fund balance would be grants.

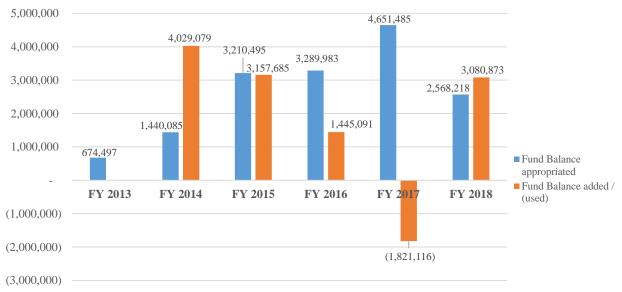
Committed fund balance is the amount that elected officials have dedicated for a particular purpose through an official action. Unlike restrictions, commitments are not legally binding and, thus, they can be changed but only through an official action.

Assigned fund balance is the portion of fund balance that either the elected official or the appointed manager intends to use for a specific purpose. However, no formal action has taken place, or more importantly, no formal action is necessary to change the purpose.

Unassigned fund balance represents the portion of fund balance that has not been assigned to another fund or is not restricted, committed, or assigned for specific purposes or other funds.

The City of Gastonia has a minimum fund balance policy for the General Fund and Enterprise Funds which instructs management to conduct the business of the City in such a manner that available fund balance equals 25% of budgeted expenditures for the General Fund and 30-days of operating expenses for the Enterprise Funds. The Local Government Commission—a division of the North Carolina Department of State Treasurer—recommends that cities and counties maintain a fund balance of at least 8% of the government's expenditures.

General Fund Fund Balance History



Fund Structure Matrix

	Fund Title	General Government Funds	Enterprise Funds	Capital Project Funds	Internal Service Funds	Special Revenue Funds	Trust & Agency Funds
110	General Fund	$\sqrt{}$					
113	Webb Project						
114	Conference Center Operations	√					
115	Solid Waste Disposal Tax	√					
119	Technology Support	√					
170	Powell Bill	√					
173	Federal Assest Forfeiture	√					
174	State Asset Forfeiture	√					
176	Local Law Enforcement Block Grant	√					
244	Airport Capital Projects			√			
263	Street Capital Projects			√			
283	General Fund Capital Projects			V			
330	Water & Sewer		$\sqrt{}$				
312	Water & Sewer Stimulus Project		$\sqrt{}$				
342	Water & Sewer Capital Exp & Dev		√ .				
351	Water & Sewer Renewal & Replacement		√ .				
331	Electric		√				
352	Electric Renewal & Replacement		√ .				
332	Transit		√				
335	Solid Waste		√ .				
—	Stormwater		$\sqrt{}$,			
	Water & Sewer Capital Projects			1			
460	Water & Sewer System Development Fee			√ ,			
	Electric Capital Projects			√ ,			
_	Stormwater Capital Projects			√			
	General Fund Stimulus Grants					√ /	
	Community Development Grants					V	
	CD/108-Downtown Revitalization					V	
	CD/Home Investment					√ /	
	Occupancy Tax					√ /	
—	Downtown Municipal Services District					V	
	Infrastructure					√	,
	Police Memorial Trust				,		V
-	Health Self-Insurance				√ /		
	Dental Self-Insurance				√ /		
-	Veh/Equip Replacement				√ /		
881	Technology Internal Services				V		

All City funds are accounted for on the modified accrual basis in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest on long-term debt which is recognized when due.

The proprietary funds (enterprise) are converted to the full accrual basis for presentation in the financial statements. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period when incurred.

The accounts of the City are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City operates its various funds under three broad categories and six generic fund types. The two account groups are not funds but are used to establish accountability over the City's general fixed assets and general long-term debt.

The City of Gastonia uses the following fund types:

Governmental Funds

This group of funds are accounting segregations of financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the differences between governmental fund assets and liabilities (the fund equity) is referred to as "Fund Balance". The primary measurement focus is "flow of current financial resources". Put in other words, are there more or less resources that can be spent in the near future as a result of transactions of the period. Increases in spendable resources are reported in the operating statement as revenues or other financing sources, and decreases are reported as expenditures or other financing uses.

General Fund is the general operating fund for the City. It is used to account for all financial resources except for those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, state-shared revenues and transfers from the Enterprise Funds. The primary expenditures are for public safety, streets and highways, parks and recreation, museum and general government services.

Webb Project Fund is used to account for debt service for Webb Project. In 2010, the City received funding from a \$500,000 U.S. Housing and Urban Development loan which helped to renovate the old Webb Theatre in downtown Gastonia and was paid off in May 2019. The theatre was a long running movie house which opened in 1927 and was designed by architect Hugh White. The



building contains some 8,000 square feet and can seat approximately 175 people on two levels. The building is currently used as a restaurant.

Conference Center Operations Fund is used to account for financial costs related to the Gastonia Conference Center. The Gastonia Conference Center is a state-of-the-art facility which is owned by the City and managed by a hospitality management firm. The conference center is a two-story facility that will accommodate over



450 meeting attendees and 350 for a seated banquet function and features 10 separate, purpose-built and distraction-free meeting rooms, event spaces and 5,100 square-foot ballroom. The Conference Center is a keystone for the revitalization Gastonia's historic downtown area.

Solid Waste Disposal Tax Fund is the fund in which the receipts from the Solid Waste Disposal Tax is collected and expended when necessary. A Solid Waste Disposal Tax is imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted under Article 9 of Chapter 130A and on the transfer of such waste and debris to a transfer station permitted under the same Article for disposal outside this State. Effective July 1, 2008, tax at the rate of \$2.00 per ton of waste is imposed on waste and debris received from third parties and on waste and debris disposed of by the owners or operators of qualifying landfills or transfer stations.

Technology Support Fund is used to account for the technology fee that is charged based upon all building and zoning permits. The 5% fee is used to enhance technology for Building Services.

Powell Bill Fund is used to account for funding from stateshared gasoline tax which is restricted for use on maintenance, repairing and constructing local streets/roads or thoroughfares, including bridges, drainage, sidewalks, curbs and gutters. Street





maintenance includes street cleaning and snow removal. Permitted construction expenditures include all phases of construction: right-of-way acquisitions; legal and engineering expenses; salaries, wages, and fringe benefits; materials for construction; payments to contractors, and so forth. Cities may also use the funds for traffic control devices and signs, debt service on street

bonds, and the City's share of special assessments for street improvements.

Federal Asset Forfeiture Fund is the fund in which the receipts from the sale of confiscated assets are received from the federal government. The funds are part of equitable sharing which refers to a United States program in which the proceeds of liquidated seized assets are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with federal agents.

State Asset Forfeiture Fund is the fund in which the receipts from the sale of confiscated assets are received from State of North Carolina. The funds are part of equitable sharing which refers to a United States program in which the proceeds of liquidated seized assets are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with federal agents.

Local Law Enforcement Block Grant Fund is used to account for the grant funds that we receive from the US Department of Justice for block grant funds and other Police grant funds.

Special Revenue Funds

This group of funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The following are Special Revenue Funds:

General Fund Stimulus Grants Fund is used to account for grant revenues and related expenditures of various federal economic stimulus grants.

Community Development Fund is used to account for grant revenues and related expenditures under various federal and state grants. The funds are used to help provide low income housing and other programs to citizens.

CD/108 – Downtown Revitalization Fund is used to account for funds from the Section 108 Loan Guarantee Program which provides a source of financing for economic development, housing rehabilitation, public facilities, and other physical development projects. The program offers local governments the ability to transform a small portion of their Community Development Block Grant (CDBG) funds into federally guaranteed loans.

CD/Home Investment Fund is used to account for funds from the HOME Investment Partnerships Program (HOME) which provide formula grants to local governments that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income citizens. The picture to the right is a home that was built using HOME funds.



Occupancy Tax Fund is used to account for Gastonia's Room Occupancy Tax assessed to promote tourism and provide support for tourist-related expenditures. The taxes are levied at a rate of three (3%) of the gross receipts derived for the rental of any room, lodging, or accommodations furnished by a hotel, motel, inn, tourist camp or similar place within the City. The tax does not apply to accommodations furnished by non-profit charitable, educational, or religious organizations.

Downtown Municipal Services District Fund is to account for special property taxes assessed that will be used for downtown improvements. The Downtown Municipal Services District was established in 1997 and currently the tax rate is set at \$.20.

Infrastructure Fund is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

Capital Project Funds

This group of funds is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The following are Capital Project Funds:

Airport Projects Fund is used to account for the acquisition or construction of major capital facilities, equipment and improvements to the City of Gastonia Municipal Airport.

Water & Sewer Projects Fund is used to account for the acquisition or construction of major capital facilities, equipment and improvements to the City of Gastonia water and sewer facilities and assets. The fund is primarily financed with the proceeds of bond sales, interfund transfers and reimbursements from the North Carolina Department of Transportation.



Water & Sewer System Development Fee Fund is a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system.

Electric Projects Fund is used to account for the acquisition or construction of major capital improvements to the City of Gastonia electric system. This fund is primarily financed with interfund transfers.

Stormwater Projects Fund is used to account for the costs related to improvements for the City's stormwater system. The priority for stormwater projects is concentrated on those within the public right-of-way that the City has an obligation to maintain and repair. Improvement proposed for stormwater problems (outside of the right-of-way) are given priorities by the Stormwater Citizen's



Advisory Committee. Projects are rated according to a three-tier priority system. The fund is primarily financed with interfund transfers.



Street Improvement Projects Fund is used to account for major improvements to City streets and is primarily financed with the proceeds of bond sales, interfund transfers and reimbursements from the North Carolina Department of Transportation.

General Fund Projects Fund is used to account for the acquisition, construction or general improvements financed primarily by interfund transfers and bond proceeds.

Enterprise Funds

This group of funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following are Enterprise Funds:

Water & Sewer Fund is used to account for the operation of water and sewer services to the residents of the City and some municipalities. This fund includes all operating and debt service associated with providing water and sewer services and is funded mainly by rates set by City Council.



Water & Sewer Stimulus Project Fund is used to account for the payment of debt service on a North Carolina Department of Environment and Natural Resources State Revolving loan for \$159,077. In June, 2009 the City received the loan and the funds were used for the main inflow pipe and vault rehabilitation at Catawba Creek Pump Station.

Water & Sewer Capital Expansion & Development Fund is the excess from the Water & Sewer Fund after paying current operating, debt service and capital projects. These cumulative funds will help offset the cost of future system needs and the cost of future expansion to the base structure needed in the instance of annexation.

Water & Sewer Renewal & Replacement Fund is funding that is to be used as a reserve for unbudgeted and unexpected capital expenditures. Prior to 1994, the City used unappropriated fund balance during the fiscal year to handle unexpected and unbudgeted capital expenditures. In February, 1994 a resolution was approved that established a formal reserve to cover the costs of these expenditures for the Water & Sewer Fund.



Electric Fund is used to account for the operation of electric service to the residents of the City. This fund includes all operating costs to provide this service and is funded mainly by rates set by City Council.

Power Agency Settlement Fund is used to account for settlement funds received from ElectriCities for phase out of electric Tier 1 & 2 discounts.

Electric Renewal & Replacement Fund is funding that is to be used as a reserve for unbudgeted and unexpected capital expenditures. Prior to 1994, the City used unappropriated fund balance during the fiscal year to handle unexpected and unbudgeted capital expenditures. In February, 1994 a resolution was approved that established a formal reserve to cover the costs of these expenditures for the Electric Fund.

Transit Fund is used to account for the operation of transit services to the residents of the City. This fund includes all operating costs and capital costs needed to provide this service and is funded by Federal, State and local revenues.





Solid Waste Fund is used to account for the operation of solid waste services to the residents of the City. This fund includes all operating costs to provide this service and is funded by a monthly user fee and transfer from the General Fund.

Stormwater Fund is used to account for the operation and maintenance of the stormwater program to the residents of the City. Stormwater services include runoff, bank stabilization and maintenance of detention lakes and ponds. This fund includes all operating costs to provide this service and is funded by a monthly user fee.



Internal Service Funds

This group of funds is an accounting device used to accumulate and allocate costs internally among the functions of the City of Gastonia and are shown as charges in each operating fund. These funds are not approved as part of the Budget Ordinance but must have a balanced Financial Plan approved at the same time that the Budget Ordinance is approved by City Council. The City has four internal service funds:

Health Self-Insurance Fund is used to accumulate and allocate the costs of providing self-insured medical coverage to the City employees.

Dental Self-Insurance Fund is used to accumulate and allocate the costs of providing self-insured medical coverage to the City employees.

Vehicle/Equipment Replacement Fund is used to accumulate and allocate the costs associated with the City's vehicle and equipment replacement.

Technology Internal Services Fund is used to accumulate and allocate the costs of computer support and other technology services throughout the City.

Trust and Agency Funds

This group of funds are used to account for resources held for the benefit of parties outside the government. The City has one trust and agency fund:

Police Memorial Trust Fund

This group of funds are used to account for funds held on behalf of the Gastonia Police Foundation. The Gastonia Police Foundation is a nonprofit 501(c)(3) organization that assists the Gastonia Police Department by providing support and funds for equipment, programs and events which are not included in the Police Department's budget.

Account Groups

These represent another accounting entity used to establish accounting control and accountability for the City's general fixed assets and the outstanding principal of its general long-term debt (General Fixed Assets and General Long-Term Debt Account Groups). These records are accounted for in a self-balancing group of accounts because the City's general fixed assets -- all fixed assets except those accounted for in Proprietary Funds or Trust Funds -- are not financial resources available for expenditures, and because the outstanding principal of the general long term debt-long term liabilities not accounted for in the Proprietary Funds or Trust Fund does not require an appropriation or expenditure during the account year.

General Fixed Assets Account Group

This group of accounts is established to account for all fixed assets for the City. General fixed assets acquired are recorded as expenditures in the various funds at the time of purchase. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings; such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems, are excluded. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group

This group of accounts is established to account for all long-term obligations of the City except those which are accounted for in the proprietary funds.

Fund to Department Relationship

	Mayor/Council	City Management	Legal	Development Services	Communications & Marketing	Economic Development	Police	Fire
General Fund	√	V	√	V	√ √	V	√	√
Webb Project Fund						V		
Conference Center Fund						√		
Solid Waste Disposal Tax Fund								
Technology Support Fund								
Powell Bill Fund								
Federal/State Asset Forfeiture Funds							√	
Local Law Enforcement Block Grants Fund							√	
Airport Capital Projects Fund								
Street Improvement Capital Projects Fund				√				
General Fund Capital Projects Fund		V						
Water & Sewer Stimulus Grant Fund								
Water & Sewer Utilitiy Fund								
Electric Utility Fund								
Transit System Fund								
Solid Waste Utility Fund								
Stormwater Utility Fund								
Water & Sewer Capital Expansion/Development Fund								
Water & Sewer Renewal & Replacement Fund								
Electric Renewal & Replacement Fund								
Water & Sewer Capital System Development Fee Fund								
Water & Sewer Capital Projects								
Electric Capital Projects								
Stormwater Capital Projects Fund								
General Fund Stimulus Grant Fund								
Community Development Block Grant Funds								
Occupancy Tax Fund								
Downtown Municipal Services District Fund						√		
Infrastructure Fund		1						
Police Memorial Trust Fund							V	
Health Self-Insurance Fund								
Dental Self-Insurance Fund								
Vehicle/Equipment Renewal & Replacement Fund								
Technology Internal Service Fund								

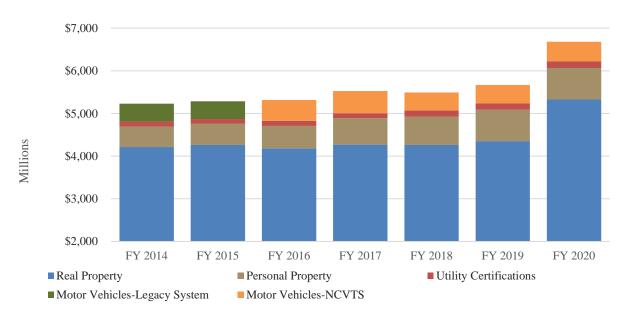
Fund to Department Relationship

	Human Resources	Technology Services	Financial Services	Community Services	Parks & Recreation	Schiele Museum	Public Works	Public Utilities
	Hun	Teck	Fina	Сош	Park	Schi	Pub]	Pub]
General Fund	√		√	√	1	√	1	
Webb Project Fund	<u> </u>		<u> </u>	, , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , ,		,	
Conference Center Fund								
Solid Waste Disposal Tax Fund							√	
Technology Support Fund		$\sqrt{}$						
Powell Bill Fund							√	
Federal/State Asset Forfeiture Funds								
Local Law Enforcement Block Grants Fund								
Airport Capital Projects Fund				√				
Street Improvement Capital Projects Fund							√	
General Fund Capital Projects Fund								
Water & Sewer Stimulus Grant Fund								√
Water & Sewer Utilitiy Fund								√
Electric Utility Fund								√
Transit System Fund				√			√	
Solid Waste Utility Fund							√	
Stormwater Utility Fund							V	
Water & Sewer Capital Expansion/Development Fund								
Water & Sewer Renewal & Replacement Fund								
Electric Renewal & Replacement Fund								$\sqrt{}$
Water & Sewer Capital System Development Fee Fund								
Water & Sewer Capital Projects								$\sqrt{}$
Electric Capital Projects								√
Stormwater Capital Projects Fund							V	
General Fund Stimulus Grant Fund				√				
Community Development Block Grant Funds				√				
Occupancy Tax Fund								
Downtown Municipal Services District Fund								
Infrastructure Fund								
Police Memorial Trust Fund								
Health Self-Insurance Fund	√							
Dental Self-Insurance Fund	√							
Vehicle/Equipment Renewal & Replacement Fund		√					√	
Technology Internal Service Fund		√						

GENERAL FUND

Tax Base

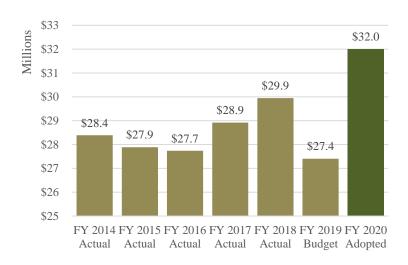
The tax base is what ad valorem, otherwise known as property taxes are levied against and includes real property (land, buildings, and other improvements to land), personal property (business equipment, vehicles, etc.) and public service (utility) company properties.



Ad Valorem Tax

Several factors influence the City's property tax revenues. First is the total value of real, personal, and public service company properties. The tax base valuation is determined by the County using various system reports.

For real property valuation, a system report indicates the value of the taxable real property as of the annual listing date, which is January 1 before the fiscal year begins. This number is the most dependable component of the estimate because most appraisal work has been completed at that time and the only significant variable is pending real property appeals. By identifying the total value of property under appeal, it is possible to account for the worst case scenario. In most years, even the total value under appeal is insignificant, but this number tends to



increase in reappraisal or "reval" years. North Carolina requires reappraisals to be done at least every eight years, but a county has the authority to choose a different cycle, as long as it is no more than eight

years. Gaston County is on a four-year cycle and underwent reappraisals in 2019. For the Fiscal Year 2020 adopted budget, real property values for the City are estimated at \$5.33 billion.

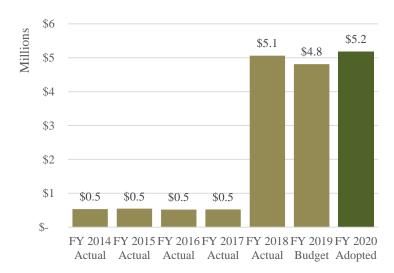
The January 1 listing date is also used to determine personal property valuations. The system valuation report identifies the value of the tax listings that have been keyed by the County at the time the report is generated. The listing deadline for personal property may be extended to April 15, but the County's tax office makes a firm effort to key the majority of listings by May 1, especially as it relates to the largest accounts. However, there are some listings that are filed late, which increases the total personal property valuation. The value of personal property is estimated at \$741 million.

The public service company valuations are provided by the North Carolina Department of Revenue. Unfortunately, the actual numbers for each year are not provided until September, which is after the budget has been adopted. Therefore, prior year numbers are used for this valuation in the tax base. These numbers tend to stay relatively static each year, but significant changes are always a possibility. Public service company property values are estimated at \$153 million.

The anticipated tax collection rate is another element in defining the City's property tax revenues. This collection percentage is restricted by G.S. 159-13(b) (6). The estimated collection rate for budget purposes is not allowed to exceed the prior fiscal year's actual rate, with some adjustments allowed for motor vehicle property tax collection. The anticipated tax collection rates for Fiscal Year 2020 are 98.93% for both real and personal property, while the public service company property has a 100% estimated collection rate.

The tax rate is the final factor in determining budgeted property tax revenues. Due to the County's revaluations of properties, effective January 1, 2019, the City proposes that the tax rate for Fiscal Year 2020 be reduced to 52 cents per \$100 of valuation. This will be a one cent reduction and the first tax rate decrease since Fiscal Year 2013.

Budgeted net property tax collections are estimated at \$34,413,633 for Fiscal Year 2020. This is based on an estimated valuation of \$6.68 billion, 52 cents per \$100 valuation tax rate, and a 98.93% collection rate.



Utility Sales Taxes

Utility Sales Taxes are comprised of four separate taxes: Electricity Sales Tax, Piped Natural Gas Sales Tax, Telecommunications Sales Tax and Local Video Programming Tax. These taxes are imposed by the NC Department of Revenue, which then distributes the revenues to the individual municipalities quarterly.

A tax rate of 7% is imposed on electric utility sales. The Department then distributes 44% of the net proceeds to the

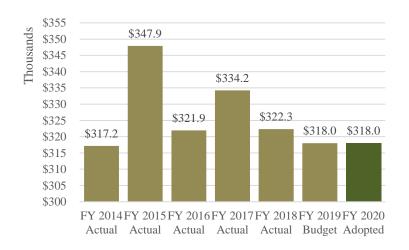
municipalities. Piped Natural Gas Sales Tax is a 7% rate as well. However, only 20% of the net proceeds are remitted to the municipalities. Both percentages were chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015). The City of Gastonia expects to receive \$4,000,000 in total for Electric and Piped Natural Gas Taxes during Fiscal Year 2020.

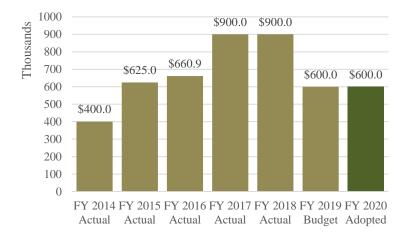
The sales tax rate on gross receipts of telecommunications services is the total of the State's sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State then distributes 18.7% minus \$2,620,948 to the municipalities. For Fiscal Year 2020, Gastonia anticipates to receive \$700,000 in Telecommunications Taxes.

The final category of Utility Sales Tax is Video Programming Taxes. As with the other utility sales taxes, this replaced a prior revenue stream, Cable Franchise Tax, in 2007. All counties and municipalities now receive 7.7% of the net proceeds of tax revenue on telecommunications services, 23.6% of the net proceeds of taxes collected on video programming services, and 37.1% of the net proceeds of tax revenue on direct-to-home satellite services. The City projects to receive \$485,000 in Video Programming Tax for Fiscal Year 2020.

Beer & Wine Tax

The State levies an excise tax on alcohol produced in North Carolina. A city or county is eligible to share in this tax revenue if alcohol may be legally sold within its boundaries. Distribution of this tax revenue is based on the population of eligible cities and counties. Growth has been slow and, as in all state allocated revenues, the distribution of these funds is subject to the State's discretion. The City of Gastonia expects Beer and Wine Tax revenues to remain at \$318,000 during Fiscal Year 2020.



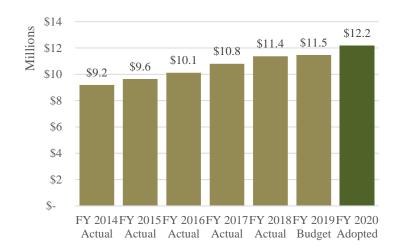


ABC Net Revenues

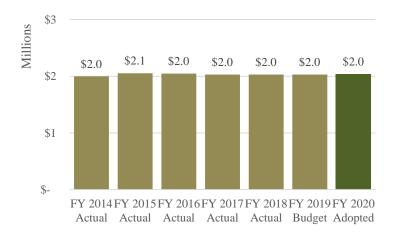
North Carolina General Statutes require certain distributions be made by the Gastonia ABC Board, including a 3.5% quarterly distribution to the City. In addition, any remaining gross revenue after all required distributions are to be submitted to the City quarterly. For Fiscal Year 2020, the City of Gastonia estimates ABC revenues to be \$600,000.

Sales Tax

The sales tax rate in the City of Gastonia is 7.00%, which includes the State's sales and use tax rate of 4.75%. Each county levies an additional 2% local sales tax, made up of the Article 39 one cent tax, originally levied in 1971, the Article 40 half-cent tax, originally levied in 1983, and the Article 42 half-cent tax, originally levied in 1986. Counties are allowed to charge an additional .25 percent tax with voter approval. During the 2018 elections, voters approved this tax rate increase to help pay for a \$250 million bond



referendum with the money going towards school projects. These taxes are collected by the State and then distributed to the counties and municipalities. Prior to Fiscal Year 2005, Gaston County's revenue was distributed between the county and municipalities based on population. After this point in time, Gaston County opted to distribute sales tax revenues using the ad valorem method, in which the proceeds are distributed based on relative property tax levies. For Fiscal Year 2020, the City approximates Sales Tax revenues to be \$12,200,000.

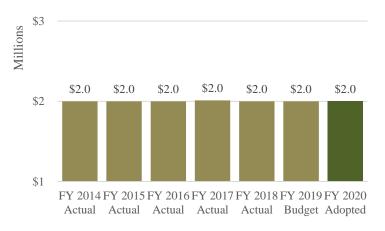


Powell Bill

Prior to 2013, Powell Bill distributions were based on the State's Motor Fuels Tax. However, in 2013, Powell Bill funding changed to a direct appropriation from the State. Seventy-five percent of the distribution is based on population, while the remaining 25% is based on mileage of city-maintained streets. Powell Bill funds must be spent "primarily for the resurfacing of streets". The City's estimate for Fiscal Year 2019 is \$2,036,349.

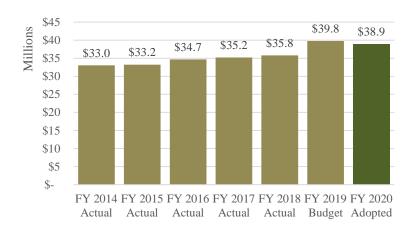
Transfer from Electric Fund

With the implementation of the City Manager's Transfer Policy in February of 1994, we established a set policy on the allowable transfer from the Electric Fund to supplement the General Fund. In prior years, all profits remaining after operating costs were transferred to the General Fund at year end. The rationale behind this was that this enabled the City to keep the tax rate as low as possible. However, due to a request by the bond rating agencies, and the Local Government Commission, beginning in Fiscal



Year 1995, the City began to reduce its reliance on electric transfers. In April 1997, Council changed the Electric Transfer Policy from a target of 8% to a maximum of 3%. The total transfer budgeted for Fiscal Year 2020 is \$2,000,000, which should not exceed the 3% maximum.

ENTERPRISE FUNDS

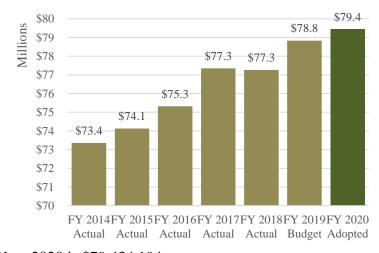


Water and Sewer Fund

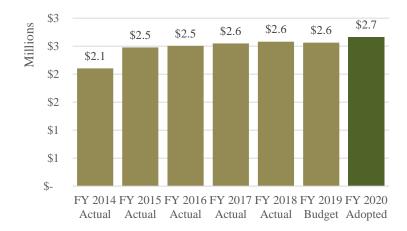
The Water and Sewer Fund is operated as a self-sustaining enterprise fund. After all miscellaneous revenue is recognized, the water and sewer rates are set to balance the revenues to expenses. Growth in this fund is affected by the economy and, of course, the number of customers coming on the system as a result of economic development. The water and sewer sales estimate for Fiscal Year 2020 is \$38,925,695.

Electric Fund

The Electric Fund is operated as an enterprise fund with a portion of its profits passed to the General Fund each Our sales forecast takes into year. consideration: customer growth. business activity and peak requirements due to weather conditions. The rates are set by the City Council taking into account the total expenditures necessary to operate, pay debt service, make capital improvements and cover the cost of wholesale power purchases and are not projected to increase through Fiscal



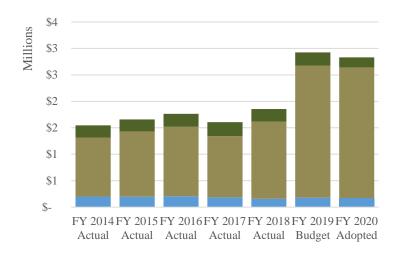
Year 2020. The sales estimate for Fiscal Year 2020 is \$79,434,194.



Stormwater Fund

The Stormwater Fund is operated as an enterprise fund. The City's Stormwater Utility maintains the network of public stormwater drains and also offers two different programs to help residents dealing with the effects of increased runoff. These programs vary greatly on solution options, cost and time frame for completion. Funding for the Stormwater Fund is provided by a Stormwater Fee of

\$0.25 per Equivalent Residential Unit or ERU (2,650 square feet). Residential customers are charged 1 ERU per month. Non-residential customers are charged per amount of impervious service per month. The sales estimate for Fiscal Year 2020 is \$2,661,178.



Transit System Fund User Fees, Federal and State Grants

The City operates a mass transit system. While this fund does raise revenues through user fees and advertising, most of the revenue is received through Federal and State Grants and from Transfers from the General Fund. The Transit System operates at a loss to the City, but continues to provide a vital service to the citizens of Gastonia. Our estimate for Fiscal Year 2020 for user fees is \$173,013 and for grant funds is \$2,467,078.

Sources of Revenues

(Governmental Funds)

General Government

General Fund

Key Revenues/Sources of Funds

- Property Taxes
- Sales Taxes
- Fees, Licenses & Permits
- · Investment Earnings

Webb Project

Key Revenues/Sources of Funds

Loan repayments

Conference Center Operations

Key Revenues/Sources of Funds

- Funds from the Gastonia Tourism Authority
- Rzed Bonds Interest Subsidy

Solid Waste Disposal Tax

Key Revenues/Sources of Funds

State funds

Technology Support

Key Revenues/Sources of Funds

• Technology Surcharge (fee)

Powell Bill

Key Revenues/Sources of Funds

- State funds
- Transfer from General Fund

Federal Asset Forfeiture

Key Revenues/Sources of Funds

• Federal funds (equitable sharing)

State Asset Forfeiture Funds

Key Revenues/Funding Sources

• State funds (equitable sharing)

Local Law Enforcement Block Grant

Key Revenues/Funding Sources

· Federal Grant funds



Special Revenue Funds

General Fund Stimulus Grants

Kev Revenues/Sources of Funds

Loan repayments

Community Development Grant

Key Revenues/Sources of Funds

Federal Funds

CD/108 Downtown Revitalization

Kev Revenues/Sources of Funds

Federal Funds

CD/Home Investment

Key Revenues/Sources of Funds

· Federal Funds

Occupancy Tax

Key Revenues/Sources of Funds

· Occupancy Tax

Downtown Municipal Service District

Key Revenues/Sources of Funds

· Property Taxes

Infrastructure

Key Revenues/Sources of Funds

· Cell Tower rental fees

Capital Project Funds

Airport Projects

Kev Revenues/Sources of Funds

· Transfer from General Fund

Street Capital Projects

Key Revenues/Sources of Funds

• Transfer from General Fund

General Fund Capital Projects

Key Revenues/Sources of Funds

· Transfer from General Fund

Water & Sewer Capital Projects

Kev Revenues/Sources of Funds

- Transfer from Water & Sewer Operating
- State Loans & Grants

Water & Sewer System Development Fee

Key Revenues/Sources of Funds

• System Development Fees

Electric Capital Projects

Key Revenues/Sources of Funds

• Transfer from Electric Operating Fund

Stormwater Capital Projects

Key Revenues/Sources of Funds

• Transfer from Stormwater Operating Fund

Sources of Revenues

(Proprietary & Fiduciary Funds)

Enterprise Funds

Water & Sewer Fund

Key Revenues/Sources of Funds

- Sales
- Fees, Licenses & Permits
- Investment Earnings

Water & Sewer Stimulus Project

Key Revenues/Sources of Funds

• Transfer from Water & Sewer Operating

Water & Sewer Capital Expansion & Development

Key Revenues/Sources of Funds

Transfer from Water & Sewer Operating

Water & Sewer Renewal & Replacement

Key Revenues/Sources of Funds

• Transfer from Water & Sewer Operating

Electric Fund

Key Revenues/Sources of Funds

- Sales
- Fees, Licenses & Permits

Electric Renewal & Replacement

Key Revenues/Sources of Funds

• Transfer from Electric Operating

Transit Fund

Key Revenues/Sources of Funds

- User Charges & Fees
- · Transfer from General Fund

Solid Waste Fund

Key Revenues/Funding Sources

- User Charges & Fees
- · Transfer from General Fund

Stormwater Fund

Key Revenues/Funding Sources

• Fees





Internal Service Funds

Health Self-Insurance Fund

Key Revenues/Sources of Funds

User Fees

Dental Self-Insurance Fund

Key Revenues/Sources of Funds

User Fees

Vehicle/Equipment Replacement Fund

Key Revenues/Sources of Funds

• Reimbursements from Departmental operating funds

Technology Services Fund

Key Revenues/Sources of Funds

- User Fees
- · Reimbursement from other government agencies

Trust & Agency Fund

Police Memorial Trust Fund

Key Revenues/Sources of Funds

• Sales



In North Carolina, an agency known as the Local Government Commission or LGC was established by G.S. 159-3 and approves the issuance of debt for all units of local government and assists those units with fiscal management. The LGC approves the debt based on a conclusion that the unit has sufficient fiscal capacity to repay debt and are within statutory limitations set forth by the Local Government Bond Act of North Carolina which limits the amount of net bonded debt to 8% of the appraised value of property subject to taxation. The primary mission of the LGC is focused in three areas of responsibility and authority.

- 1. A unit of government must seek LGC approval before it can borrow money. In reviewing each proposed borrowing, the LGC examines whether the amount being borrowed is adequate and reasonable for the projects and is an amount the unit can reasonably afford to repay
- 2. Once a borrowing is approved, the LGC is responsible for selling the debt (or bonds) on the unit's behalf
- 3. The LGC staff regulates annual financial reporting by oversight of the annual independent auditing of local governments, by monitoring the fiscal health of local governments and by offering broad assistance in financial administration to local governments.

Debt Management

The City of Gastonia's primary focus in debt management is to keep the amount of indebtedness at a level whereby available resources can carry the debt and to keep the debt within the legal debt limitations established by the State of North Carolina Department of State Treasurer while maintaining a minimum cost to the taxpayer.

The City's sound financial condition is evidenced by the current credit ratings for both General Obligation debt and Revenue Bond debt which are the following: Standard and Poor's Corporation **AA-**, Moody's Investor Service **Aa2** and Fitch **AA**.

Legal Debt Margin

By State law, local governments may issue debt totaling 8% of the total assessed value of real and personal property. The 8% limit applies to all debt not applicable to Enterprise Funds. Outstanding debt in most governmental units falls well below the 8% of the total assessed value limit, and typically ranges from 1% to 4% for most governments, depending on the utility enterprise operated by the unit. The legal debt margin as of June 30, 2019 is computed in the following chart on the next page:

Assessed Value of Property at 6/30/2019 est.	\$	5,815,290,489
Statutory Debt Limit: 8% of Assessed Value	\$	465,223,239
Gross Debt		
Authorized & Outstanding bonded debt	\$	57,404,000
Outstanding debt not evidenced by bonds	<u>\$</u> \$	46,613,147
	\$	104,017,147
Statutory Deductions		
Bonds and other debt not evidenced by bonds		
applicable to Enterprise Funds	\$	62,953,932
Amount designated for payment of gross debt		
other than Enterprise Fund debt	\$	31,135
-	\$	62,985,067
Net Debt	\$	41,032,080
Legal Debt Margin	\$	424,191,159

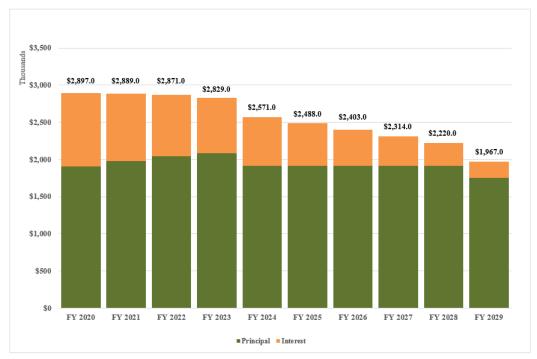
Long-Term Obligations

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, the City had the statutory capacity to incur additional net debt, excluding debt for water and electric purposes, in the approximate amount of \$424,191,159 as of June 30, 2019. For purposes of continued review, the distinction should be made about the three types of bonded debt the City carries.

General Obligation Bonds

First, we have General Obligation (GO) Bonds which are backed by the "full faith and credit" of the City. The General Assembly has pledged the power and obligation of the City to levy taxes and raise other revenues for the prompt payment of installments of principal and interest or for the maintenance of sinking funds. This authority is unrestricted as to rate and/or amount. In North Carolina, no bonds may be issued without the approval of the Department of State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed 8% of the appraised value of the property subject to taxation by the governing unit. The exceptions to this limitation are the refunding of existing bonds, the continued funding of existing authorized debt, bonds issued for water, gas or electric power purposes, or two or more of such purposes, certain sanitary sewer, sewage disposal or sewage purification plant bonds, or bonds issued for erosion control purposes or bonds issued for the purposes of erecting jetties or

other protective works to prevent encroachment by certain bodies of water. The following charts will summarize the City's outstanding General Obligation debt as well as the outstanding debt ratios



Outstanding General Obligation Debt

G.O. Bonds	June 30, 2017	June 30, 2018	June 30, 2019
Street Bonds	24,680,000	23,040,000	21,355,000
Other Bonds	1,795,000	1,625,000	1,455,000
Refunding	196,000	-	-

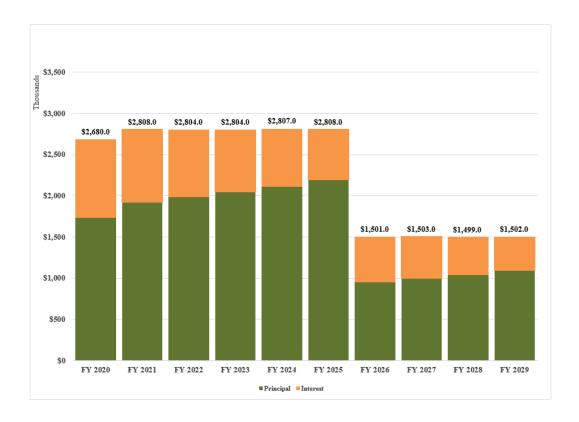
Debt Ratios

June 30	То	otal GO Debt	Assessed Valuation	Debt to Assessed Value	Population		Oebt per Capita
2015 2016 2017 2018 2019	\$ \$ \$ \$	32,100,000 29,440,000 26,671,000 24,665,000 22,810,000	\$ 5,317,314,009 \$ 5,526,746,003 \$ 5,491,022,638 \$ 5,677,672,119 \$ 5,815,290,489	0.60% 0.53% 0.49% 0.43% 0.39%	72,947 73,698 74,413 75,536 76,593	\$ \$ \$ \$	440.05 399.47 358.42 326.53 297.81

Revenue Bonds

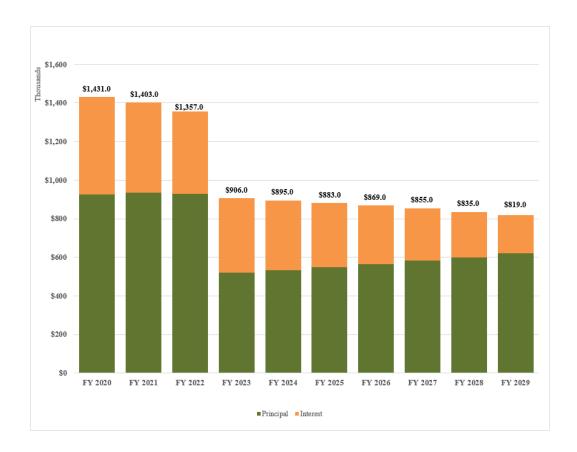
The second type of bonded debt carried by the City are Revenue Bond Issues. These are Combined Utility Water and Sewer Revenue Issues in the original issue amounts of 2009 refunded \$19,605,000, 2011 refunded \$4,318,000, 2013 refunded \$5,895,000 and 2015 revenue bonds \$20,130,000 with projected June 30, 2019 outstanding balances of \$415,000, \$3,039,000, \$3,595,000 and \$18,075,000. The major difference between the Revenue issues and General Obligation issues is that the "full faith and credit" of the City is not pledged for the repayment of the bonds. This debt is payable solely through revenues raised by the City's water and sewer utility systems. The revenues of the enterprise are required by statute to be applied with the following priority: (1) to pay the operating, maintenance and capital expenses of the utility, (2) to pay when due the interest on and principal of outstanding bonds issued for capital projects that are or were part of the utility, and (3) for any other lawful purpose. As with General Obligation bonds, the issue of revenue bonds requires the approval of the North Carolina Department of State Treasurer, Local Government Commission.

On the City's existing revenue issue, a minimum parity debt coverage ratio of 1.2 must be maintained. This means the net utility operating revenues must exceed 120 percent of the maximum annual parity debt service cost. Each year, any excess after paying current operating, debt service and capital projects is placed in a Capital Expansion and System Development Fund for future use. These cumulative funds will help offset the cost of future system needs and the cost of future expansion to the base structure needed in the instance of annexation.



Limited Obligation Bonds

Limited Obligation Bonds, formerly referred to as Certificates of Participation (COPs), is an alternative financing method requiring no voter approval. The major distinction which needs to be made is that this type of debt does not pledge the "full faith and credit" of the City either, but rather offers the investors the property as security for the certificates and the repayment is subject to annual appropriation. These issues operate similar to a conventional home mortgage whereby the property collateralizes the loan. In fiscal year 2010 the City issued Limited Obligation Bonds to be used for the cost of acquisition, improvement and equipping of a conference center, parking deck, an environmental studies center to the Schiele Museum and related park improvements.



Installment Financing

Installment Financing is a short-term borrowing method of debt. Both cities and counties are authorized to borrow money by entering into installment financing agreements. An installment financing agreement is a loan transaction in which a local government borrows money to finance or re-finance the purchase of a capital asset (real or personal) or the construction or repair of fixtures or improvements on real property owned by the City. This type of financing is repaid over time with a set number of scheduled payments. The authority for this type of borrowing transaction, as well as the procedural requirements and limitations, is found in a single statute—

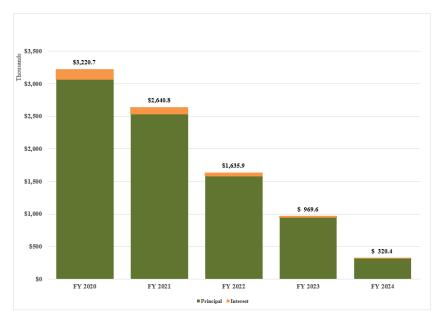
G.S. 160-20. That is why installment financings often are referred to as 160-20s.

The City must grant a security interest in the asset that is being purchased or in the real property or fixtures and improvements to that real property (or both) being financed with the borrowed funds, The security interest cannot be in real or personal property that is not part of the financing.

Installment financing agreements generally take one of three basic forms. The simplest form is commonly referred to as "*vendor financing*." This type of financing is where the parties enter into an agreement under which the vendor conveys the equipment or property to the local government and the local government promises to pay for the equipment or property through a series of installment payments. The agreement gives the vendor a lien in the equipment or a deed of trust on the property to secure the government's payment obligations under the agreement. If the government defaults under the agreement, the vendor may repossess the equipment or foreclose on the property.

A more common form of an installment financing is considered "lending institution financing" and involves two different agreements—one between the unit of government and the vendor or contractor and one between the unit of local government and the lending institution. The government enters into a purchase agreement with a vendor or contractor, who is paid in full upon delivery of the asset or completion of the construction project. The government enters into a separate installment finance agreement with a financial institution; under this agreement the institution provides the moneys necessary to pay the vendor or the contractor and the local government agrees to repay those moneys in installments with interest. The financial institution takes a security interest in the asset being purchased or constructed (or the land on which it is constructed), to secure the government's payment obligations under the installment finance contract.

The third type of installment financing is considered "bond market financing". If a unit borrows more than \$10 million in a calendar year the loan typically is sold publicly. That is, rather than the government borrowing the money from a single bank or vendor, the loan is sold to individual investors through the issuance of certificates of participation (COPs), or more recently, limited obligation bonds (LOBs).

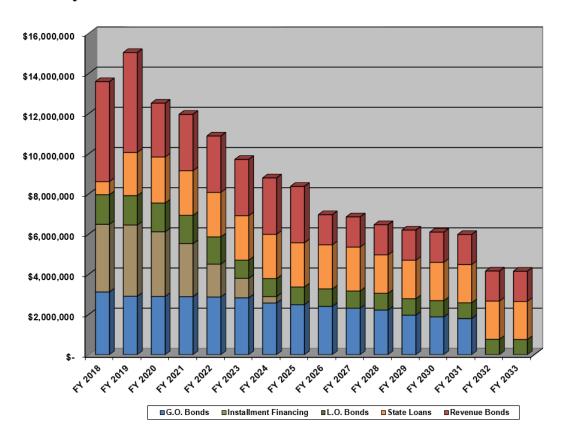


Debt Service Payments budgeted

The FY 2020 Budget provides \$12,540,474 for debt service as follows:

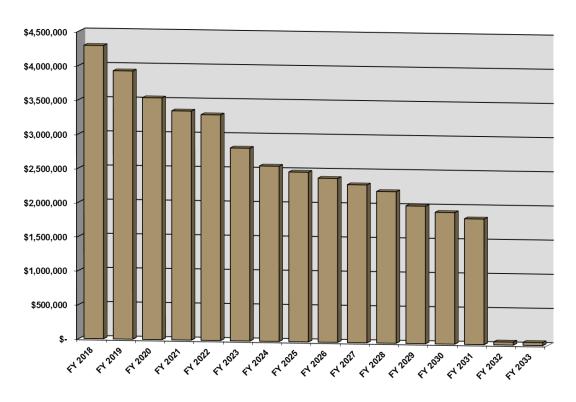
Water & Sewer Fund	\$ 4,967,841	
Water & Sewer Stimulus Fund	\$ 3,977	
Electric Fund	\$ 65,632	(2008 2/3rds GOBs)
General Fund	\$ 2,750,330	(Streets)
General Fund	\$ 206,676	(Recreation)
General Fund	\$ 67,942	(Museum)
General Fund	\$ 432,361	(Fire)
General Fund	\$ 80,896	(2008 2/3rds GOBs)
Conference Center Operations Fund	\$ 724,401	(2010 LOBs)
Community Development Fund	\$ 19,730	(108 Loans)
Vehicle/Equipment Replacement Fund	\$ 3,220,688	(Short-term installment financing)

Total Debt by Fiscal Year

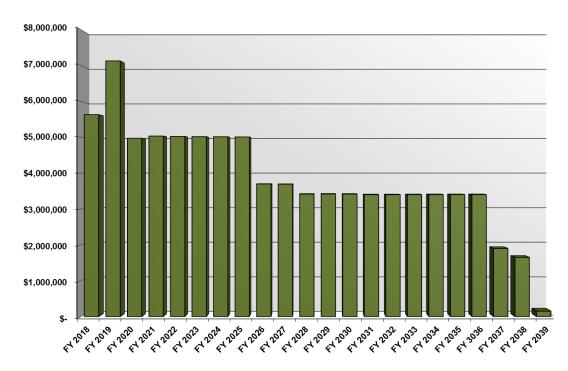


Debt Summary by Fund

General Fund Debt



Water & Sewer Fund Debt



Preparing the Fiscal Year 2020 Budget

The budget presented herein is for the FY 2020, which will begin on July 1, 2019 and will conclude on June 30, 2020. Preparations for this budget began in January 2019.

In January, Equipment Services and Technology Services turned in their recommendations for vehicles, equipment, computers, servers, etc. and the City Council held its annual Strategic Planning meeting to provide direction on the budget process.

By February 1st, the Departments had their budget requests entered into the City's Financial System (Eden) and Budget staff prepared estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service. Budget staff periodically reassessed these estimates leading up to the May 2020 Proposed Budget presentation.

In February, Technology Services prepared departmental summary spreadsheets for the departments to review and update with notes. Next, the Assistant City Managers met with departments to review their budget requests. Also during this month, departments turned in any new position requests, changes to programs or new program suggestions, and facility change requests to be considered for the FY 2020.

In March, the City Manager, Assistant City Managers, Director of Financial Services and Budget staff met with department directors to review their budget requests.

The Manager's proposed budget was presented to City Council on May 7, 2019 and adopted by City Council on June 4, 2019. The calendar on the following page outlines the major steps the City of Gastonia has taken in preparing the FY 2020 Adopted Budget.



Budget Schedule

January 11, 2019	Initial equipment requests due to the Budget Office.
January 14, 2019	Preliminary revenue and expenditure budget worksheets and information distributed to Departments, including Mission Statements, Department Summary, Budget Highlights, Goals & Objectives, and New Initiatives / Programs / Personnel Requests
January 25, 2019	Strategic Planning – Council Conference Room 2:00 – 6:00
January 26, 2019	Current Financial Position Trends and Revaluations Meeting – Council Conference Room $8{:}00-2{:}00$
February 1, 2019	Expenditure and revenue worksheets must be complete and entered into Eden. Departments can make no further changes unless approved by the Budget Office.
February 4-5, 2019	Budget Office to do analysis to ensure all accounts have been budgeted.
February 6-8, 2019	Technology Services to prepare summary spreadsheets.
February 8, 2019	New program initiatives / personnel requests / facility changes are due, as well as any Fee Schedule amendments/requests.
February 11, 2019	Budget Office to distribute spreadsheets to Departments.
February 11-15, 2019	Departments need to review spreadsheets and update notes section to include budget highlights.
February 18-22, 2019	Assistant City Managers, Finance Director and Budget staff to meet with respective Departments to discuss initial budget requests.
February 22, 2019	Mission Statements, Department Summary, Budget Highlights, Goals & Objective due.
March 11-15, 2019	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff. Reviews will be scheduled daily. Department Head should try to leave their schedules open.
March 19, 2019	Budget Discussion could be added to Council agenda
March 26, 2019	Council work session: Budget Outlook 5:30pm Council Conference Room
April 2 & 16, 2019	Budget Discussion could be added to Council agenda
April 12, 2019	Budget should be finalized and balanced based on recommendations of the City Manager.

Budget Schedule

April 26, 2019	Proposed budget should be printed and notice of public hearing completed
April 29, 2019	Budget distributed to City Council and public
May 7, 2019	Public Hearing on the Budget and Budget discussion at the Council Meeting.
May 9 & 13, 2019	Budget Work Session 5:30pm Council Conference Room (if needed)
May 21, 2019	Budget Discussion could be added to Council agenda
June 4, 2019	Adoption of the Fiscal Year 2019-2020 budget

Balanced Budget Requirement

North Carolina law requires cities and counties to adopt a balanced budget at the start of each fiscal year. According to G.S. 159-8, "A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations." The City of Gastonia's Fiscal Year 2019-2020 budget is balanced in accordance with the law.

Amending the Budget

The budget ordinance as adopted by the City Council may be amended in several ways: (1) line item transfers within a budget appropriation, or transfers between appropriations, (2) transfers between funds and (3) increases or decreases in revenues and/or expenditures. Procedure (1) can be approved by the Budget Administrator if it does not involve salary or travel and is less than \$10,000. The City Manager or his designee will approve transfers more than \$10,000 and using salary or travel sub accounts. A monthly report of Budget Transfers approved by the Budget Administrator shall be submitted to the City Manager. Procedures (2 & 3) can be approved only through City Council action.

Transfers Between Budget Appropriations (Procedure 1) To transfer funds within an appropriation, the requesting department requests a budget transfer number from the Budget Office, then completes a Budget Transfer in the Eden Administrative system, showing the account description, account number to be transferred to and from, the amount to be transferred and a reason for the transfer. Once the department head or their designee approves, the transfer is sent to the Budget Office. The transfer is then reviewed by the Budget Office for compliance with the current policies. The Budget Administrator approves and if required, the transfer is sent to the City Manager for approval. After approval, the request is posted into the general ledger system and the requesting department is emailed a notification that the transfer has been processed. If the transfer is more than \$10,000 and/or utilizes salary or travel line items, it will be forwarded to the City Manager or his designee for approval.

Transfers Between Funds and Fund Appropriation Increases and/or Decreases (Procedures 2 & 3) A budget ordinance amendment which results in either an increase or decrease in a fund's total budget or transfers monies between funds require City Council approval. For example, if revenue is received during the fiscal year that was not included in the original adopted budget, the City Council may appropriate this revenue and budget a corresponding expenditure for a stated purpose. Additionally, the City Council may elect to transfer, contribute to or reimburse one fund from another fund for a stated purpose. In any of these instances an increase in the fund's budget is the result. To process these amendments, the department completes a budget amendment form and forwards this form to the Budget Office along with a memo. Once received, the Budget Office will have the City Manager sign and we will enter the item in the Granicus system (agenda software) for presentation to the City Council. After Council deliberation, if approved, the Budget Amendment is filed with the City Clerk and returned to the Budget Office to complete the process of updating the general ledger.



In recent years, changing conditions along with the demand for increased services, have forced a reevaluation of the role of local governments. As public officials, we are charged with the responsibility of ensuring that all local governmental services are provided in the most efficient and effective manner possible in order to maximize available resources. The budgetary process allows for the accumulation of financial and performance information relative to these services and provides the tools necessary to analyze the merits and cost implications of each.

The City of Gastonia's financial policies set forth basic guidelines for the overall fiscal managements of the City. Operating independently of changing circumstances and conditions, these policies provide a framework to assist in the decision-making process of the City Council and City Administration and guidelines for evaluating both current activities and proposed future programs.

- City Council provides general guidance through the adoption of the annual budget while
 the City Manager is given the maximum flexibility to implement the budget throughout
 the fiscal year. To this end, City Council has adopted a series of policies designed to
 give the Manager authority to, among other things, transfer of funds within
 appropriations to meet changing operational needs and to move personnel positions
 during the year throughout the budget so long as total authorized headcount is not
 exceeded.
- The budget process places emphasis on those personnel and management issues of critical importance to the City's fiscal health: Employee relations, office automation, implementation of new technologies, long-term work force planning and management incentives. In doing so, it provides for adequate levels of funding for all retirement systems and maintains the principle of avoiding layoffs to balance the budget by planning personnel reductions to come from attrition whenever possible.
- Generally, expansion of existing service and programs, or the addition of a new service or program is considered in the proposed budget only when a new revenue source can support the ongoing costs or when the requesting department can identify an existing service or program which can be reduced or eliminated.
- The City shall monitor departmental expenditures on a monthly basis to ensure conformity to adopted budgets and prepare monthly financial reports on all major funds comparing actual revenues and expenditures to budgeted amounts. This report shall be presented to City Council at public session.
- Where possible, the City shall combine performance measurement and productivity indicators with the budget to enable the ongoing analysis of operating effectiveness and efficiency.
- The City shall avoid budgeting practices or procedures that balance current period expenditures at the expense of future years' revenues or that utilize one-time revenues for on-going expenditures and it shall be general policy not to use prior year Fund Balance for operating and other on-going expenditures.
- The budget shall provide for the satisfactory maintenance of capital facilities and equipment, and for their orderly replacement.
- The Operating and Capital Budgets shall fully describe the major goals to be achieved by department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions.

Revenue Policies

- The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.
- The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.
- The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City shall review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.
- The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

Reserve Policies

- The City minimum unassigned Fund Balance Policy for the General Fund and Enterprise Funds instructs management to conduct the business of the City in such a manner than unassigned available fund balance equals 25% of budgeted expenditures for the General Fund and 30-days of operating expenses for the Enterprise Funds.
- The City shall respect the integrity of fund balances and allow each enterprise fund to retain all excess earnings as fund balance.

Accounting, Auditing and Financial Reporting Policies

- An independent audit shall be performed annually.
- The City shall produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Auditing, Accounting and Financial Reporting (GAAFR).
- The City shall maintain accounting control systems to ensure the safety of all assets held in the public trust and staff shall perform periodic unscheduled audits of all City departments that handle cash and negotiable instruments in the course of daily activities.

Investment Policies

- The City shall preserve capital and invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City while complying with all state statutes governing the investment of public funds.
 - o The primary objectives of the City's investments are, in order of priority: safety, liquidity and yield.
 - Safety Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seek to ensure the preservation of capital in the overall portfolio. The objective will to mitigate credit risk and interest rate risk.

- Liquidity The investment portfolio shall remain sufficiently liquid to meet all cash flow requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. It is the City's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, since all possible cash demands cannot be anticipated, or economic and market conditions may change, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in a mutual fund for local government investment approved in accordance with N.C.G.S. §159-30(c)(8).
- Yield The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.
- The City shall utilize a third-party custodial agent for book entry transactions, all of which shall be maintained in the City's name. The custodial agent, as designated by the Finance Director, shall be a trust department authorized to do business in North Carolina that has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Director or their designee. All transactions entered into by the City will be conducted on a delivery-versus-payment basis.
- The City shall diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification shall be determined and revised periodically as needed.

Debt Policies

- The City shall confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and where the issuance of long-term debt is required, it will repay the bonds within a period not to exceed the expected useful life of the project.
- The City shall attempt to keep average maturity of general obligation bonds at or below 20 years.
- When possible, the City shall use special assessment, revenue, or other self-supporting bonds.
- When approving bonds for capital projects, Council shall increase the needed revenue for debt service at the time the project is approved.
- The City shall not incur long-term debt to support current operations.
- General obligation debt shall not be used for enterprise activities.

Capital Improvement Budget Policies

- The City shall maintain the fiscal integrity of the City's operating, debt service and capital improvement budgets in order to provide services, construct and maintain public facilities, street and utilities.
- The City shall make all capital improvements in accordance with an adopted capital acquisition program.
- The City shall develop a five-year plan for capital improvements, with proposed funding sources identified for each project. The plan should be updated and extended annually.
- The City shall coordinate decision making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities as well as planning for future needs.
- The City shall use intergovernmental assistance to finance only those capital improvements that are consistent with the adopted capital improvement plan, City priorities, and for which operating and maintenance costs have been included in the operating budget.
- The City shall attempt to maintain all its assets at a level adequate to protect the City's capital investment, to minimize future maintenance and replacement costs, and to maximize operating efficiency.
- The City shall maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements with an ongoing systematic bonding program, which spreads the costs of the improvements to benefiting citizens, present and future.

Intergovernmental Policies

- The City shall continuously review its programs and procedures in light of savings or other
 efficiencies to be gained through cooperation and consolidation opportunities with the
 County and the surrounding municipalities.
- The City shall take advantage of public private grant opportunities that support approved programs and projects.
- The City shall maintain and enhance, where appropriate, incentives for surrounding municipalities to abandon their water/sewer systems and become long-term utility customers of the City.

Deposits

All deposits of the City are made in board designated official depositories and collateralized as required by General Statute 159-31. The City may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. Also, the City may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

All of the City's deposits are either insured or collateralized by using one of two options. Under Option 1, all deposits over the federal depository insurance coverage are collateralized with securities held by the City's agent in the City's name. Under Option 2, a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name

to the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the City, these deposits are considered to be held by the City's agent in the City's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using Option 2 report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the City or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the City under Option 2, the potential exists for undercollateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. The City utilizes one official depository which collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

Investments

G.S. 159-30 (c) authorizes the City to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and banker's acceptances; and the North Carolina Cash Management Trust, an SEC registered mutual fund. [Investments are stated at market value.] The City pools monies from several funds to facilitate disbursement and investment and maximize investment income. Therefore, all enterprise fund cash and investments are essentially demand deposits and are considered cash and equivalents.

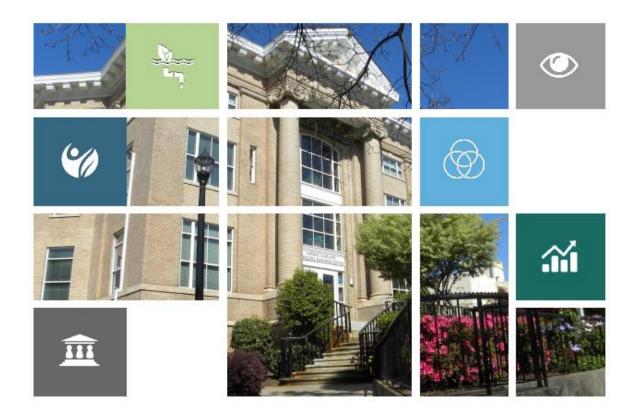
Budgetary Control

The City's Financial Management System provides for excellent fiscal management. Through utilization of budgetary accounting methods, effective budgetary control and accountability can be maintained. The annual budget is adopted as required by state statute. An annual budget ordinance, which is adopted at the function level, authorizes and provides the basis for the City's financial management plan. The adopted appropriations constitute the maximum expenditure authorization during the fiscal year and can only be amended by action of the City Council. Project ordinances are adopted for capital project funds and are appropriated for the life of the project as well as Community Grant funding which is a multi-year funding. The basis for budgeting is a cash basis.

Expenditures may not legally exceed appropriations at the function level for all annually budgeted funds and at the project level for the capital project funds. However, accounting control is exercised at the line item level by encumbering purchase amounts prior to the release of purchase orders to vendors. Purchase orders which would result in an overrun of line item balances are not released until additional appropriations are made available. Open encumbrances are reviewed at year-end, and, if deemed appropriate to carry forward, are treated as commitments, rather than expenditures, and such encumbered funds are appropriated for expenditure in the subsequent fiscal year.

Basis of Budgeting and Budget Structure

The City of Gastonia does not distinguish between the Basis of Budgeting and the Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized within a fund's operating statement. All funds are maintained on a Modified Accrual Basis in accordance with the North Carolina General Statutes.





Infrastructure Investment

Continue to partner with GCLMPO, CRTPO, NCDOT, Gaston County, surrounding municipalities, the City of Charlotte and private property owners to successfully plan and provide a funding mechanism for the construction of a new southern connection from Gaston County to Mecklenburg County over the South Fork and Catawba Rivers.

Work with interested stakeholders (property owners, USDOT, NCDOT, GCLMPO and the City of Lowell) to receive a federal TIGER Grant for the transportation network necessary to move forward on the new development opportunity of the Lineberger property adjacent to I-85.

Implement plans/capital improvement projects:

- NC Highway 7 Corridor recommendations
- Second Avenue bicycle and pedestrian improvements
- FUSE District development
- Dixie Village pedestrian/transit upgrades



 Continued extension of sidewalks and greenways mostly using federal, state and regional funding (FTA, CMAQ, and NCDOT STIP)

Continue and/or complete several identified projects in advancement of water and wastewater regionalization.

Update and meet NC General Statute compliance requirements for the implementation of an amended utility system development fee; implement the Southeast Utility System development fee.



Complete the \$65 million water treatment plant renovation and upgrade project, all testing and certifications and bring new facilities and processes online.

Complete the independent fee estimate study on the Gastonia Municipal Airport runway project.

Through the use of consultants and the Airport Advisory Committee, evaluate how to provide sufficient airport facilities and services to address the current and future needs of the community.

Complete the change-out program from existing high-pressure sodium street lights to more efficient and cost-effective LED lights.

Evaluate potential location and timing of the construction of a multi-modal transportation facility.



Safety

Evaluate fire station facility needs to provide coverage for potential expansion and / or annexation in or near the southeast portion of the City (Southeastern Annexation Expansion).

Evaluate, expand and improve upon our recruitment, retention and training processes and programs to better serve our community, maximize officer safety, promote professional standards and increase diversity and inclusion.





Promote and advance intelligence-led, problem-oriented policing and community-oriented City initiatives to identify and manage public safety issues.

Upgrade the security systems at community centers and parks (camera system).

Upgrade the traffic signal system: the current system is over 10 years old and is overdue for an upgrade to an Internet-based system; include discussions about expansion of our operational area in cooperation with NCDOT and other municipalities.





Update the Parks and Recreation Master Plan.

Complete a citywide comprehensive bicycle plan.

Evaluate completion of the Greenway Master Plan and update plan as needed.

Partner with private developers of Greenfield properties to explore dedicated recreation and park properties in strategic areas of the City.

Improve the Urban Forestry Program within the City of Gastonia. This includes a citywide tree canopy inventory along with developing policies and guidelines for management of the urban forest within the City.

Develop a new master plan for the Nature Trail and outdoor exhibits at the Schiele Museum of Natural History.

Continue to develop plans and projects to reduce the potential for flooding in the Duhart's Creek Stormwater basin. This would include leveraging funds from state and federal partners for demonstration projects and best management practices.



Community Identity

Expand the use of social media and website communication channels to reach more of the City's constituents.

Increase number of news releases, advisories and alerts distributed to media to better promote City's programs, initiatives and accomplishments. Pursue more opportunities to

promote the City's desirable quality of life and economic development prospects.

Schedule a leadership workshop with the Mayor, Council, senior management and department heads to discuss inclusion and diversity in the City of Gastonia.

Use marketing and communication assets to assist in promoting Downtown businesses and events as well as other economic development strengths.



Complete a comprehensive wayfinding signage program for the City.



Build a least ten more homes using federal HOME/CDBG funds for new homeowners in the low-to-moderate areas of Gastonia within the next three years.

Investigate options and methods to efficiently and effectively

pick up litter in the main areas and thoroughfares of

the City.

Continue revitalizing and stabilizing the Highland area with new construction projects.

Create a Keep Gastonia Beautiful public art master plan.





Complete the design and construction of a multi-use sports/entertainment venue in the FUSE District along with the successful recruitment of significant private investment in surrounding properties.

Continue to support the occupancy of Loray Mill commercial, office and retail space while partnering with the owner/development group for the completion of Phase II.

Complete the Greater Gaston Development Corporation (GGDC)-sponsored Charlotte Douglas International Airport Gaston County Economic Development Plan by MXD



Development Strategists to identify additional ways for the City to benefit economically from its proximity to the Charlotte airport.

Increase Downtown residential and commercial occupancy rates.

Partner with the Akers Center, Eastridge Mall and Parkdale Mill site owners and management companies to invest and redevelop the properties to maximize value.

Recruit satellite higher education facilities to Downtown Gastonia to create additional educational opportunities, create jobs and spur additional foot traffic.

Develop a plan for the creation of shared workspace and/or business incubator space at Loray Mill to inspire entrepreneurship and assist in workforce development.

Evaluate the use of CDBG funds to create an employment advancement and training facility in the Highland area or central City to better serve citizens, especially in the low-to-moderate income areas.





Good Government

Develop and implement employee engagement opportunities with a focus on professional development and leadership, inclusion, retention, communication and productivity.



Continue to monitor the job market for compensation and hiring trends, making adjustments when and where needed to ensure we continue to attract and retain qualified City employees in an efficient and timely manner.

Implement an evaluation system that brings more flexibility, ease, relevance and decision-making

data to the employee evaluation process.

Maximize investments and cash balances to make the most of City revenue in a safe, conservative manner.

Maintain a fund balance goal of at least 25% of General Fund expenditures and use fund balance only for non-recurring capital expenditures.

Connect all City facilities with fiber where ROI (return on investment) is positive.

Explore the utilization of City-owned fiber for a private/public partnership.

Work with City departments to understand their unique challenges and help them identify areas in which technology solutions can be implemented which improve service delivery to our citizens.

Continue to balance various rate components and adjust electric rates as needed to cover the true costs associated with owning and operating the electric grid.

Implement necessary rate increases to provide additional funding for repair and replacement of critical capital needs in the water and wastewater systems.

Complete the Municipal Operations Center Facility Master Plan and develop a plan for its implementation in order to update the facility and make the delivery of services to citizens more efficient and effective.

Long-Range Planning

Gastonia has become a model for long-range and strategic planning in all areas of city government. The City's long-range planning process is citizen driven. The City has a long tradition of acknowledging the importance of citizen participation which can be a key to enriching the quality of life within the City. The City has a variety of boards and commissions and residents are encouraged to serve to provide insight on the policies that help guide and support their government and their city. Currently the Community Development Citizens Advisory Board, Gastonia Planning Commission, Recreation Advisory Commission, Stormwater Advisory Commission, Tourism Development Authority and Zoning Board of Adjustment are some of the Boards and Commissions that help shape the future for Gastonia.

2025 Comprehensive Plan

In the year 2025, Gastonia will be a great place, with great people, and great promise. We already have a strong and



diverse economy, an efficient and fiscally responsible government, a vibrant central city, a high quality environmentally sustainable transportation system, and diverse neighborhoods. Our area has a high quality of life, characterized by the efficient delivery of public services, combined with land use planning that promotes sustainable development principles. There is a strong sense of community and we are knowledgeable about our cultural and historic resources, and scenic assets, which we strive to preserve and enhance. We have outstanding recreational amenities with linkages to a comprehensive system of greenways and trails, bike paths and walkways, and livable streets.

The Gastonia of 2025 confidently navigates regional and global challenges pertaining to the national economy, housing, energy, and sustainability. We are working hard to implement our comprehensive plan, understanding that implementation is a collaborative effort requiring innovative public and private partnerships. To manage Gastonia's future wisely, we need a shared vision of what we want to attain for ourselves, our children and our future generations — and then direct our actions toward achieving that vision. This vision must seek to balance a wide array of community needs, objectives, and realities. It must be both idealistic and practical — reflecting our highest ambitions, while taking into account the social, economic, political, geographic, and environmental realities we are likely to face in the future.

The comprehensive plan is a tool to achieve these goals. It serves as a long-range vision of what we want our city to become, as a tool for making decisions to achieve that vision, and as a specific program of action for reaching the stated objectives. The *Gastonia 2025 Comprehensive Plan: Our Place in the Future*, has two phases. The first phase was made up of the formulation of 11 "key guiding principles" that became the plan's foundation as it was being written. The second stage involved writing the actual plan, which includes goals and objectives to achieve the key guiding principles and land use analysis by sector.

Long-Range Planning

A steering committee of 25 people from throughout the community led the process, receiving technical support from the Planning Department. The final topic was reviewed during summer 2005 with sector analysis starting immediately thereafter. On May 17, 2011, City Council adopted the 2025 Comprehensive Plan. The plan is an evolving document that compiles information, community dialogue, and preferred public policy choices for the City through the year 2025. The Plan establishes a vision for the City (as established by the citizens), and will guide policymakers as they make decisions about the physical, social, and economic development of the community. In January 2018 the Development Services, Planning Division conducted an audit of the 2025 Comprehensive Plan. The audit showed that the City has completed and continues to address objectives to guide us towards achieving our vision for the future of Gastonia.

Sidewalks, Bikeways and Greenways Plan

The City has taken a proactive measure to sidewalk construction over the last few years by passing General Obligation (GO) bonds for street and sidewalk construction. The City of Gastonia currently has about 132 miles of existing sidewalk, and approximately 4.6 miles of greenway trails. Our Greenways are the Avon and Catawba Creeks Greenway, which is approximately 3 miles long and connects Lineberger Park to Ferguson Park, and the Highland Rail Trail, which starts near the Gastonia Police Department on Long Avenue and continues past Sims Park with future plans to connect to Rankin Lake Park.



Parks and Recreation Plans

In April 2018, the City's Parks & Recreation Department, in conjunction with the Recreation Advisory Board and the Citizen's Advisory Committee, began planning for a new 10-15 year Comprehensive Master Plan. This plan will be a comprehensive analysis of current Parks and Recreation facilities and programs, current trends and issues in recreation demand. It will also include goals and objectives for future recreational decision making.

Gastonia is working to link our downtown area to the historic Loray Mill area and creating a walkable neighborhood. The Franklin Urban Sports Entertainment (FUSE) project is a 16-acre development in the downtown area and will include a multi-use facility that will host sporting events, festivals and concerts year-round. This project will provide opportunities for new residential and commercial development like restaurants, offices and retail shops. The City is currently working to obtain the financing for the Franklin Urban Sports Entertainment (FUSE) project and expects a ground-breaking to be held in October 2019.

The FUSE Project, Comprehensive Master Plan and Park Planning will be considered a priority in the long range planning of recreational opportunities.

Long-Range Planning

Utility Strategies

In addition to the traditional budgetary planning tools used by the City's Water/Sewer and Electric utilities, both systems have implemented forward looking programs to address long-term issues.



Water and Sewer Combined Utilities

The City currently provides water service to the Town of Ranlo, the City of Lowell, the Town of McAdenville, the Town of Clover, and the Spencer Mountain Village in the Town of Dallas. The City has emergency water connections with the Town of Dallas, The City of Bessemer City and the City of Belmont. The City also provides sewer service to Bessemer City, the Town of Ranlo, the City of High Shoals, the Town of Clover, The Town of Stanley, portions of the Town of Lowell, the Spencer Mountain Village portion of the Town of Dallas, and portions of the City of Kings Mountain. The water and sewer services are provided through municipal agreements. With the loss of many textile customers in the early 1990's, the City has excess capacity at the Water Treatment Plant and at three Wastewater Treatment Plants. In an effort to increase the economy of scale for the water and sewer utility operations for the City of Gastonia, discussions concerning regionalization of utility systems continue with some of the municipalities in the County.

The City consolidated systems with the Town of Cramerton, creating Two Rivers Utility (TRU). Utility consolidation studies with the Town of Dallas and the Town of Ranlo have been completed. TRU has entered into an agreement with the Town of McAdenville to operate their water system, sewer system, and Wastewater Treatment Plant. The South Fork Phase II Regional Sewer Project is a regional sewer system project with the Town of McAdenville and Pharr Yarns, LLC to connect their sewer systems to the Duhart Creek Pump Station. This will allow the Town of McAdenville and Pharr Yarns, LLC to decommission their wastewater treatment plants and remove two wastewater discharges from the South Fork River. This project is currently under construction. TRU partnered with the Town of Stanley on a wastewater project that connected the Town of Stanley to the High Shoals sewer line and allowed Stanley to decommission their wastewater plant. Phase 2 of the Stanley Sewer Project was recently completed which sends the remainder of Stanley's wastewater flows to the TRU System for treatment.

TRU is currently undertaking the first phase of the Water Treatment Renovation Project which will restore the plant capacity to 27.3 MGD. The improvements are being

constructed in a multi-phase project to allow the water plant to remain in operation while the upgrades are completed. The renovation project includes membrane filtration which will improve the water quality and allow the City to meet future regulatory requirements. The improvements will allow a future re-rating of the filters to provide



additional treatment capacity with little additional cost to take the City of Gastonia into the future.

Long-Range Planning

Much of the development in Gaston County is in the southeastern part of the county. This



area is currently outside the sewer service area. The South East Sewer Update Study was completed to look at options to serve the southeastern portion of the county. A multi-phased approach was selected and the first phase of the South East Sewer Project is currently under design. The design includes pump stations that can be expanded and parallel lines that can be installed at a later date as growth happens to reduce the initial capital cost. The construction of the project may include developer participation. System development fees were adopted, which will provide

funding to assist with debt service for the projects.

Electric Utility

The City of Gastonia Electric Department operates and maintains its electrical system in a manner to provide satisfactory service for all citizens at a fair and equitable cost. In addition, the department will implement all major goals and objectives to provide for electric system reliability and infrastructure improvements.



The City of Gastonia owns the municipal electric system and is a member of ElectriCities of North Carolina and a member of Municipal Power Agency # 1. The City Electric Department currently serves approximately 27,500 customers through 485 miles of 15 KV distribution lines and 11 power substations. The City of Gastonia Electric also maintains 75 miles of fiber optic lines throughout the service territory. The City buys power wholesale and distributes it to customers within the City and supplies an average of 56,281,500 KWH per month with a peak KW of 175 MW.

There are three types of major providers of electricity at the retail level in North Carolina: (i) municipalities, (ii) power companies (Duke), and (iii) electric membership corporations (REA). Legislation entitled, the 1965 Electric Act, dictates how municipalities, power companies, and electric memberships compete for new electric load within cities or newly annexed areas. The North Carolina law grants a supplier of electricity exclusive rights to sell to customers wholly within 300 feet of an existing electric line. Because Gastonia is surrounded by other suppliers, Gastonia's Electric Division is frequently engaged in competing for new loads along the outskirts of our grid.

The costs of energy and fuel have stabilized in recent years. As a result, the City of Gastonia has been able to avoid rate increases since 2014. The Electric Department is well equipped to manage growth in the city as well as future expansion of services to high growth and newly annexed areas in order to keep down costs passed on to ratepayers.

While the pressure to increase electric rates has subsided, the trend is to simplify rates to make it easier for customers to understand the power bill. Furthermore, with the growth

Long-Range Planning

in the renewable energy market, the Electric Department is reviewing and revising the rate structure to ensure the costs of owning and operating the grid are properly allocated.

The Electric Department plans to conduct cost-of-service studies every the 3-5 years, depending on market conditions. Such studies will ensure that electric rates stay on-target to cover operating costs and allow for adequate capital reserves to finance growth and technology upgrades.

Electric plans to continue reviewing advanced metering infrastructure (AMI) platforms as the technology improves and the cost come down. Plans are also in place to implement a restorative feeder automation / self-healing system to improve reliability by shortening outage durations.





Five-Year Financial Forecast

A financial forecast for the General Fund is included in the annual budget. This forecast includes prior history for five years, the FY 2019 Budget, FY 2020 Adopted Budget and projections for the General Fund. The projections provide an estimate of financial costs for the next five years. Projections only include current levels of activity and do not estimate future service expansions.

We are projecting into the future based on what we know today and what we have experienced in the past but future revenues can be affected by economic conditions and therefore can be extremely volatile, particularly as it relates to future revenue growth. We have some level of control over future expenditure growth, but economic conditions will ultimately dictate future revenue growth. Our forecasted revenue growth is estimated at what we believe to be achievable levels, but there are no guarantees.

You will notice that projected expenditures may exceed projected revenues. Every Annual Budget adopted by the City Council is statutorily required to be balanced, so these unbalanced projected numbers reflect the work which must be done every year to get expenditures in line with revenues. Improved economic conditions will translate into revenue growth that exceeds what is being forecast in this document. This generally translates into fewer cuts on the expenditure side or less pressure to increase revenue through new or increased taxes to provide the same level of service or new services.

The following projections present the budget framework around which planning for the City's next five fiscal years can begin.

Revenue Assumptions FY 2021 – FY 2025

- Property taxes account for approximately 56% of the General Fund. Projected property tax growth is based on the historical trends for the past four years on non-revaluation years and is estimated to be 2.5%
- The second largest revenue is sales tax which accounts for approximately 21% of the General Fund. Sales taxes are impacted by both local and state-wide economic conditions. Therefore they are more difficult to predict on a long-term basis. The average growth for the last four years of 2.5% is used to project future revenue.
- City Fees & Charges include revenues such as Permit/Fees, Rents/Concessions, Inspection Fees, Building Permits, Auto Tag Fees, Pistol/Rifle Fees and several other revenues. The growth in this category is projected based on the Consumer Price Index (CPI) obtained from the U.S. Bureau of Labor Statistics website which is currently 1.6%.
- Investment Earnings are revenues gained by the investment of the City's cash reserves. A conservative 1% growth is estimated based upon the current percentage received.
- State Transfers are revenues received from NC Department of Revenue that have no restrictions on use. The average growth for the past five years of 2.4% is used to project future revenue.
- Operating Grants mainly includes yearly funding for Transportation Planning. There are some smaller grants that we receive on a yearly basis as well as a few non-recurring grants. The growth in this category is projected based on the CPI of 1.6%.

Five-Year Financial Forecast

• Other Revenues are miscellaneous revenues which do not fit in any of the other categories. The growth in this category is projected based on the CPI of 1.6%.

Expenditure Assumptions FY 2021 – FY 2025

- Personnel costs (overtime, salaries & wages and fringe benefits) are costs incurred as a result of full-time and part-time employees. These costs account for approximately 73% of the General Fund. Increases are driven by annual salary adjustments, increasing costs of providing health & dental insurance coverage as well as mandated increases from the Local Government Employees' Retirement System. Increases in the overtime category are projected to increase by 5.3% and salaries & wages to increase by 2.1% based on the averages for the past five years of actuals. Fringe Benefits are projected to increase by 7.2% mainly due to increasing health care and retirement costs. The addition of new employees for new or expanded services will increase this expenditure by more than the projected increases.
- The Debt Service costs account for the payment of principal and interest on proceeds from debt issued to finance major capital projects and capital purchases. The future costs are actual based on current debt service schedules with the exception of the financing for the FUSE (Franklin Urban Sports & Entertainment) project. The debt service payment for the FUSE debt is estimated based on preliminary financial information provided for a bond rating agency presentation which was prepared by the City and a Financial Advisor for the City.
- Transfers Out are funds that are transferred from the General Fund to another City fund. This category includes current annual transfers which are transfers to three enterprise funds which are subsidized by the General Fund and the City's match to cover the annual grant for the City Airport. These costs are projected to increase by 2% annually.
- The remaining categories: professional/contracted services, operational support, travel & training, utilities & rent, maintenance, non-HR insurance, equipment, capital outlay, other expenses, purchases for resale and reimbursements for services are projected based on the CPI of 1.6%.

CITY OF GASTONIA

General Fund (Fund 110)

Daniera	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual		FY 2019 Budget
Revenues							
Ad Valorem Taxes	\$ 31,060,162	\$ 30,962,337	\$ 30,751,148	\$ 31,878,261	\$ 32,972,658	\$	33,068,103
Sales Tax	9,188,630	16,067,729	16,692,142	12,703,073	13,384,385		13,589,538
City Fees & Charges	3,963,738	3,848,488	3,961,396	4,776,939	5,060,188		4,803,181
Investment Earnings	22,122	19,207	49,520	59,691	237,261		152,500
State Transfers	6,311,796	1,791,617	837,998	5,673,378	5,776,586		5,413,525
Funding for Roads	2,455,545	2,364,613	2,619,679	2,030,974	2,030,347		-
Operating Grants	426,495	534,804	486,668	480,645	341,253		549,844
Other Revenues	2,445,349	1,555,830	1,597,286	1,816,318	1,838,464		1,887,680
Solid Waste Fees	-	-	4,331	-	-		
Appropriated Fund Balance	-	-	-	-	-		4,126,397
Transfers In:							
Marketing/Communications	33,024	-	-	-	-		-
Martha Rivers Operation Playground	-	-	-	-	4,995		-
Electric Fund	2,000,000	2,000,000	2,000,000	2,011,667	2,000,000		2,000,000
Water & Sewer Fund	-	-	-	11,667	-		-
Street Capital Projects	-	-	1,300,000	-	-		-
General Fund Capital Projects	684,440	-	-	-	2,905		-
Total Revenues	\$ 58,591,301	\$ 59,144,625	\$ 60,300,168	\$ 61,442,614	\$ 63,649,043	\$	65,590,768
Expenditures							
Overtime	\$ 564,235	\$ 580,031	\$ 629,379	\$ 679,927	\$ 692,175	\$	748,394
Salaries & Wages	29,580,084	28,600,367	30,162,084	31,062,828	32,023,159		33,149,785
Fringe Benefits	8,935,882	8,444,582	9,452,019	10,362,808	11,213,015		11,738,799
Professional/Contracted Services	1,865,434	1,136,918	1,172,052	1,175,743	1,344,512		1,671,586
Operational Support	3,848,228	4,881,624	4,826,847	4,745,302	4,849,996		5,164,586
Travel & Training	226,526	217,001	207,737	226,278	279,796		313,592
Utilities & Leases	1,783,542	1,852,347	1,943,189	2,322,941	2,557,313		2,492,657
Maintenance	1,623,622	1,675,249	1,794,210	2,064,724	1,885,061		2,455,020
Insurance (Non-HR)	1,206,451	1,445,225	1,422,260	1,344,700	1,131,741		1,287,300
Equipment & Capital Outlay	111,628	339,967	539,916	77,940	414,093		449,158
Debt Service	5,990,090	5,950,467	5,979,681	5,314,344	4,294,434		3,930,431
Other Expenses	563,567	620,020	897,697	1,020,304	1,127,840		2,495,586
Purchases for Resale	82,182	70,993	77,956	77,772	88,904		86,135
Reimbursements for Services	(6,631,530)	(5,768,956)	(6,113,748)	(6,525,959)	(7,412,935)		(7,703,588)
Transfer Out:							
Local Law Enforcement Block Grant Fund	-	3,675	-	-	-		-
Powell Bill Fund	-	-	-	-	-		1,725,063
108 Loan - Neighborhood Revitalization	-	-	294,625	-	-		-
CD - Economic Development	-	-	2,614	-	-		-
Marketing/Communications	-	-	17,598	-	-		-
Electric	-	380,000	380,000	-	-		-
Transit Fund	620,460	671,756	686,069	575,070	571,047		682,046
Solid Waste	3,392,381	3,365,106	3,476,769	2,817,189	2,900,939		2,680,448
General Fund Stimulus Grants	310,685	153,996	8,397	-	-		-
Capital Reserve - Insurance	-	-	72,105	-	-		-
Technology Internal Service Fund	-	-	-	-	-		1,547,523
Municipal Service District	-	-	-	-	50,000		-
Health Self-Insurance Fund	415,242	636,403	932,509	-	683,648		-
Street C/P Fund	-	30,000	20,000	20,000	30,000		-
General Fund Capital Projects	302,231	900,000	750,000	5,678,298	2,368,708		659,580
Airport C/P	36,500	16,667	16,667	16,667	16,667		16,667
Total Expenditures	\$ 54,827,440	\$ 56,203,438	\$ 59,648,631	\$ 63,056,875	\$ 61,110,111	\$	65,590,768
Revenue Over(Under) Expenditures	\$ 3,763,861	\$ 2,941,187	\$ 651,538	\$ (1,614,261)	\$ 2,538,932	\$	<u>-</u>
Estimated Fund Balance	\$ 23,332,873	\$ 26,274,060	\$ 26,925,598	\$ 25,311,337	\$ 27,850,269	<u>\$</u>	27,850,269

CITY OF GASTONIA

General Fund (Fund 110)

	FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate		FY 2023 Estimate		FY 2024 Estimate		FY 2025 Estimate
Revenues											
Ad Valorem Taxes	\$ 37,815,717	\$	38,299,758	\$	38,789,995	\$	39,286,507	\$	39,789,374	\$	40,298,678
Sales Tax	14,398,170	•	14,628,541		14,862,597		15,100,399		15,342,005		15,587,477
City Fees & Charges	4,850,600	1	4,899,106		4,948,097		4,997,578		5,047,554		5,098,029
Investment Earnings	255,000	1	278,503		273,956		255,685		239,944		223,598
State Transfers	5,758,000	1	5,893,889		6,032,985		6,175,363		6,321,102		6,470,280
Funding for Roads			-		-		-		-		-
Operating Grants	646,274		656,614		667,120		677,794		688,639		699,657
Other Revenues	1,473,666		1,497,245		1,521,201		1,545,540		1,570,268		1,595,393
Solid Waste Fees	-		-		-		-		-		-
Appropriated Fund Balance Transfers In:											
Marketing/Communications			-		-		-		-		-
Martha Rivers Operation Playground			-		-		-		-		-
Electric Fund	2,000,000	1	2,000,000		2,000,000		2,000,000		2,000,000		2,000,000
Water & Sewer Fund			-		-		-		-		-
Street Capital Projects			-		-		-		-		-
General Fund Capital Projects	-	•	-		=		-		-		-
Total Revenues	\$ 67,197,427	\$	68,153,655	\$	69,095,951	\$	70,038,866	\$	70,998,886	\$	71,973,112
Expenditures											
Overtime	\$ 611,650	\$	644,006	\$	657,530	\$	671,339	\$	685,437	\$	699,831
Salaries & Wages	35,283,098		36,009,930	Ψ	36,009,930	Ψ	36,009,930	Ψ	36,009,930	Ψ	36,009,930
Fringe Benefits	13,322,379		14,284,709		15,316,553		16,422,931		17,609,227		18,881,214
Professional/Contracted Services	1,957,479		1,988,799		1,988,799		1,988,799		1,988,799		1,988,799
Operational Support	5,114,074		5,195,899		5,195,899		5,195,899		5,195,899		5,195,899
Travel & Training	352,914		358,561		358,561		358,561		358,561		358,561
Utilities & Leases	2,657,001		2,699,513		2,699,513		2,740,006		2,794,806		2,850,702
Maintenance	2,106,190		2,139,889		2,139,889		2,171,987		2,794,800		2,259,736
Insurance (Non-HR)	1,305,000		1,325,880		1,325,880		1,345,768		1,372,684		1,400,137
Equipment & Capital Outlay	224,450		228,041		232,830		237,719		242,712		247,809
Debt Service	4,690,048		4,177,011		5,457,494		4,946,452		4,653,304		4,534,056
Other Expenses	2,172,718		2,172,718		2,218,345		2,264,930		2,312,494		2,361,056
Purchases for Resale	90,500		91,948		93,879		95,850		97,863		99,918
Reimbursements for Services	(8,915,161		(9,057,804)		(9,248,017)		(9,442,226)		(9,640,513)		(9,842,963)
Transfer Out:	(0,713,101	,	(2,037,004)		(2,240,017)		(7,442,220)		(2,040,313)		(7,042,703)
Local Law Enforcement Block Grant Fund	2 211 002		0.257.204		2.404.422		0.450.510		2.501.562		2 551 600
Powell Bill Fund	2,311,063		2,357,284		2,404,430		2,452,519		2,501,569		2,551,600
108 Loan - Neighborhood Revitalization			-		-		-		-		-
CD - Economic Development			-		-		-		-		-
Marketing/Communications Electric			-		-		-		-		-
Transit Fund	994,764		1,014,659		1,034,952		1,055,652		1,076,765		1,098,300
Solid Waste	2,902,593		2,960,645		3,019,858		3,080,255		3,141,860		3,204,697
General Fund Stimulus Grants	2,502,555		2,900,043		3,019,636		3,060,233		3,141,000		3,204,097
Capital Reserve - Insurance			_		_		_		_		_
Technology Internal Service Fund											
Municipal Service District	_		_		_		_		_		_
Health Self-Insurance Fund			_		_		_		_		_
Street C/P Fund			-		-		_		_		_
General Fund Capital Projects											
Airport C/P	16,667		16,667		16,667		16,667		16,667		16,667
Total Expenditures	\$ 67,197,427	\$		\$		\$	71,613,037	\$	72,633,489	\$	73,915,948
Revenue Over(Under) Expenditures	\$ -	<u>\$</u>	(454,701)	<u>\$</u>	(1,827,041)	\$	(1,574,171)	\$	(1,634,603)	\$	(1,942,836)
Estimated Fund Balance	\$ 27,850,269	- \$	27,395,569	\$	25,568,528	¢	23,994,357	\$	22,359,754	\$	20 416 019
Estimated Fund Datailee	φ 41,000,409	Φ	41,393,309	Φ	43,300,340	\$	43,774,331	Φ	44,339,134	Φ	20,416,918



Organizational Design







City of Gastonia





The City of Gastonia operates according to the Council-Manager form of government, where a professional City Manager serves at the pleasure of the City Council as chief executive of the organization. The City Manager is responsible for all City personnel, with the exception of the City Attorney and the City Clerk, who are also appointed by the City Council. The City Manager provides functional supervision for the City Clerk.





ASSISTANT CITY MANAGER

Melody Braddy 704-854-6678



FINANCIAL SERVICES

Crystal Certain 704-866-6800



COMMUNITY SERVICES

Vincent Wong 704-866-6756



PARKS AND RECREATION

Cam Carpenter 704-866-6841



SCHIELE MUSEUM

Dr. Ann Tippitt 704-866-6902



COMMUNICATIONS & MARKETING

Rachel Bagley 704-866-6749











North Carolina





REPRESENTED BY MAYOR **AND** CITY COUNCIL



CITY ATTORNEY

L. Ashley Smith 704-866-6735

CITY MANAGER

Michael C. Peoples 704-866-6721

> **DEPUTY CITY MANAGER**

> **Todd Carpenter**

POLICE

Chief Robert Helton 704-866-6891

FIRE

Chief Philip Welch Jr 704-866-6806

HUMAN RESOURCES

Judy Smith 704-866-6786

TECHNOLOGY SERVICES

Beverly Bieker 704-866-6959



704-866-6860



PUBLIC UTILITIES

Joseph Albright 704-869-1929



PUBLIC WORKS

Dale Denton 704-866-6028



ASSISTANT CITY MANAGER

Quentin McPhatter 704-866-6013



DEVELOPMENT **SERVICES**

Rusty Bost 704-854-6635



ECONOMIC DEVELOPMENT

Kristy Crisp 704-842-5105

Human Resources



The FY 2020 Budget contains funding for an organization whose workforce size has increased over the past decade.

The chart at the bottom of this page depicts changes in budgeted positions and human resources costs. The net change in the number of budgeted positions reflects an increase of 19 positions since FY 2013. During this same period, the City has continued to grow geographically and in population. This clearly demonstrates a rather remarkable effort at controlling the increase of staff resources.

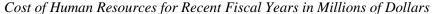
In the budget, the average cost of salary and fringe benefits for each full time employee is approximately \$75,017 per year. Consistent management of the size of the City's work force is a critically important factor in controlling not only the cost of human resources but the entire City budget.

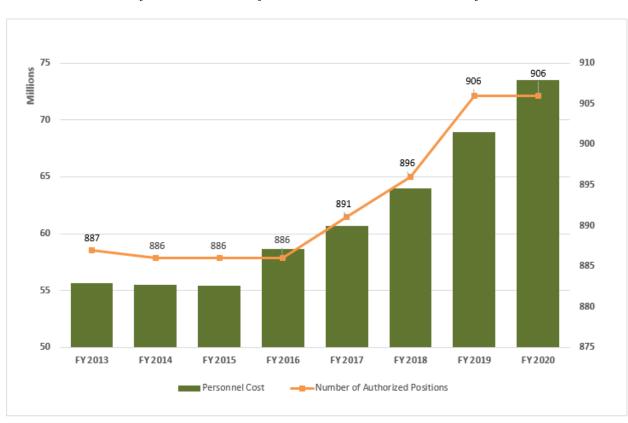
The FY 2020 human resources budget is comprised of the following components:

*All employee medical, life and dental insurance coverage's are included as well as funding for retirement, F.I.C.A. and all budgeted overtime.

*A Christmas Bonus of 3.50% of salary with a \$350.00 maximum.

*Funding for an increase for all employees based on years of service: 2.5% with 2 years or less; 2.75% with between 2-5 years; 3.25% with between 5-10 years; 3.75% with between 10-15 years and 4% for employees with over 15 years of service.





Departm	ent	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
•				
City Man	_	_		
110-420	City Manager	3	3	3
110-471	City Attorney	3	3	3
110-419	Assistant City Manager - Economic Development	0	0	1
110-469	Assistant City Manager	1	1	1
110-432	Deputy City Manager	1	1	1
	Department Total	8	8	9
Commun	ications & Marketing			
110-411	Communications & Marketing	1	3	3
Financial	Services			
110-415	Budget	2	2	2
110-440	Accounting	7	7	7
110-441	Accounts Receivable	6	7	7
110-442	Meter Services	13	13	13
110-443	Purchasing	3	3	3
110-445	Warehouse	2	2	2
110-449	Administration	2	2	2
110-451	Parts Inventory	2	2	2
110-452	Revenue Administration	2	2	2
110-460	Customer Service	10	10	10
	Department Total	49	50	50
Human F	Resources			
110-421	Human Resources	8	8	9
Economi	c Development			
110-492	Economic Development	1	3	3
Technolo	gy Services			
881-423	Administration	1	1	1
881-424	Data Processing	2	2	2
881-426	Telephone Communications	1	2	1
881-427	Computer Support	5	5	5
881-428	Database Administration	2	2	2
881-429	GIS Administration	2	3	3
881-438	CIS Applications	4	3	3
881-439	Support Administration	2	2	3
881-444	Radio Communications	11	10	9
	Core Server/Domain Support	2	2	2

Departm	ent	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Departin		Duuget	Duaget	Duaget
Technolo	gy Services - cont'd			
881-516	M.I.S.	4	4	4
	Department Total	36	36	35
Fire				
110-530	Administration	4	4	4
110-531	Fire Prevention	7	7	7
110-532	Operations	130	132	132
110-533	Training	1	1	1
	Department Total	142	144	144
Police				
110-509	Investigations	42	41	39
110-510	Administration	6	5	5
110-514	Field Services	128	130	132
110-515	Problem Analysis Research Center (PARC)	4	4	4
110-518	Support Services	6	7	7
110-520	ABC Enforcement	1	1	1
110-525	Police Records Bureau	13	13	13
	Department Total	200	201	201
Commur	ity Services			
110-493	Housing & Neighborhoods	2	2	2
110-590	Keep Gastonia Beautiful	2	2	2
110-595	Sister Cities	2	2	1
332-494	Transit Administration	2	3	2
332-495	Transit Operation	11	11	11
332-498	ADA Paratransit	4	4	4
621-720	Community Development Administration	1	1	2
621-721	Community Development Housing Rehab	1	1	0
624-719	Community Development Home Program	1	1	0
	Department Total	24	25	24
Developr	nent Services			
110-490	Planning	7	7	7
110-491	Transportation Planning	5	5	5
110-540	Building Support	12	12	7
110-551	Land Development	9	0	0
110-552	Engineering	17	26	26
110-594	Code Enforcement	0	0	5
	Department Total	50	50	50

		FY 2018	FY 2019	FY 2020
Departme	ent	Budget	Budget	Budget
Parks and	d Recreation			
110-596	Downtown Cleaning	2	2	2
110-620	Administration	4	4	4
110-621	Athletics	7	7	7
110-622	Roland Bradley Community Center	3	3	3
110-624	Erwin Community Center	3	3	3
110-625	Phillips Community Center	3	3	3
110-626	Landscape/Maint. & Development	6	7	13
110-628	Adult Recreation Center	2	2	2
110-630	T. Jeffers Community Center	3	3	3
110-633	Martha Rivers Park	4	4	4
110-636	Rankin Lake	1	1	1
110-640	Cemeteries	4	4	5
330-572	Landscape Maintenance	3	3	3
220 272	Department Total	45	46	
	F 2		••	
Schiele M	(useum			
110-707	Collect/Research	2	2	0
110-708	Education	6	6	8
110-709	Exhibits	2	2	2
110-712	Administration	3	3	3
110-713	Operations	3	3	3
110-715	Programs	1	1	1
	Department Total	17	17	17
Public W	orks			
110-502	Building & Grounds	14	13	13
110-502	Equipment Services	16	16	16
110-559	Traffic Services	8	8	8
110-559	Street Supervision	3	2	2
110-500	Landscape Maintenance	6	6	0
110-372	Street Maintenance	0	0	5
170-570	Powell Bill	29	29	30
332-496	Transit Maintenance	4	4	4
335-580	Administration	2	4	4
335-581	Refuse Collection	30	27	29
335-585	Refuse Yard Waste	15	17	15
335-587	Refuse Recycle	13	1	13
336-578	Stormwater Utilities - Operations	5	5	5
336-378	Stormwater Utilities - Admin	2	2	2
330-120	Department Total	135	134	134
		100	10 1	201

Departm	ent	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget
Public U	tilities			
330-720	Water & Sewer Administration	5	5	3
330-811	Water Supply & Treatment	20	21	21
330-812	Water & Sewer Customer Service	7	7	6
330-814	Water & Sewer Facility Maintenance	13	13	13
330-815	Water & Sewer Street Maintenance	5	5	0
330-818	Water Line Maintenance	22	22	22
330-822	Sewage Treatment	42	42	43
330-828	Sewer Line Maintenance	21	21	21
331-720	Administration	9	9	9
331-820	Utility Locator	2	2	2
331-832	Electric Service	10	10	10
331-833	Electric Substations	4	4	4
331-834	Electric Street Lights	3	3	3
331-837	Electric Underground Construction	4	4	4
331-838	Electric Line Maintenance	5	5	5
331-839	Electric Line Construction	8	8	8
	Department Total	180	181	174

OTAL	896	906	906

Appropriations by Areas



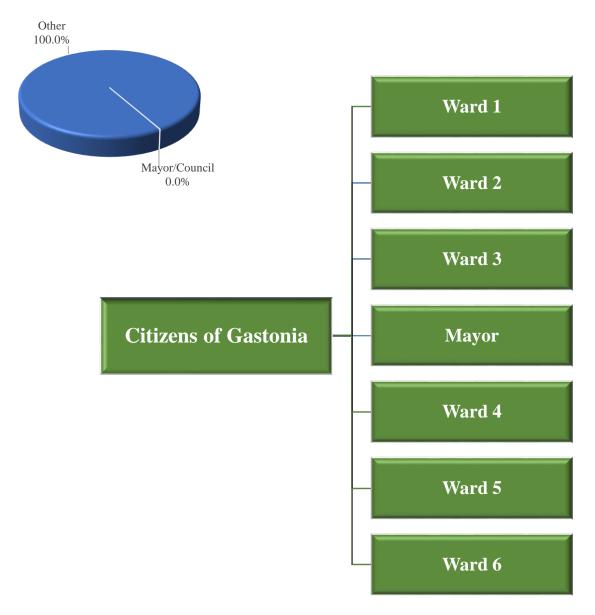




Mayor & Council









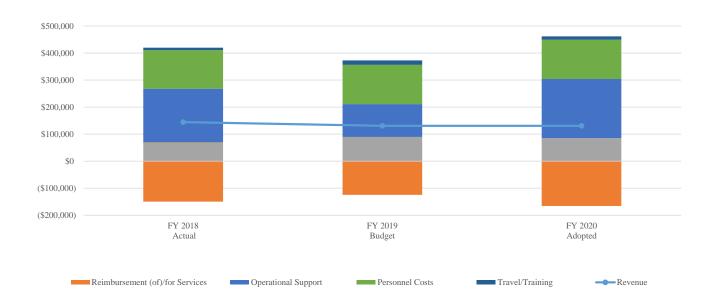
Mayor/Council

Walker E. Reid, III - Mayor

Department Mission

The City of Gastonia serves as a model for civic leadership as we engage our community of dedicated neighbors (Great People). We share a collective passion for personal safety, economic vitality, cultural richness, and overall sustainability (Great Place). Our distinct character is built upon rich and unique heritage and fueled by enthusiasm for the promise of a bright tomorrow (Great Promise). To provide fair, competent, responsive, cost-effective services at the highest level.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$144,388	\$130,760	\$130,760	\$0	0.00%
Fees	\$90	\$0	\$0	\$0	0.00%
Total Revenues	\$144,478	\$130,760	\$130,760	\$0	0.00%
Expenditures					
Personnel Costs	\$142,904	\$145,326	\$145,326	\$0	0.00%
Travel/Training	\$8,846	\$16,201	\$12,500	(\$3,701)	-22.84%
Operational Support	\$198,056	\$121,524	\$218,686	\$97,162	79.95%
Maintenance	\$211	\$0	\$0	\$0	0.00%
Contracted Services	\$69,818	\$89,696	\$85,300	(\$4,396)	-4.90%
Total Expenditures	\$419,835	\$372,747	\$461,812	\$89,065	23.89%
Reimbursement (of)/for Services	(\$149,606)	(\$124,707)	(\$165,514)	(\$40,807)	32.72%



Department Summary

The City of Gastonia serves as a model for civic leadership as we engage our community of dedicated neighbors (Great People). We share a collective passion for personal safety, economic vitality, cultural richness, and overall sustainability (Great Place). Our distinct character is built upon a rich and unique heritage and fueled by enthusiasm for the promise of a bright tomorrow (Great Promise). To provide fair, competent, responsive, cost-effective services at the highest level.

Budget Highlights

- Implementation of the third round of increases in the compensation plan for all employees based on an across the board increase to current salaries based on years of service, which will increase market competiveness and address salary compaction.
- An additional \$1,369,387 is appropriated for the Employee Health Insurance Plan and \$146,000 is budgeted for the City Employee Wellness plan.
- No increase of the Property Tax Rate.
- Provide funding for Diversity, Equity, and Inclusion Program and election costs.
- No City program eliminated.

Goals

- Provide municipal government leadership which is open, responsive, and inclusive for all citizens.
- Promoting public trust, transparency, and confidence in the future of the City.
- Deliver excellent customer service in all City programs and services.
- Ensure that the City is financially responsible by maintaining adequate fund balances.
- Expand economic development in the City to grow the tax base and grow employment.
- Increase the proactive marketing and communications of the City to all citizens and employees.
- Work cooperatively with the private sector and other local governments.
- Provide the most effective and efficient municipal services possible.

Objectives

- Provide adequate funding for the basic operations of the City.
- Provide adequate funding for City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.
- Maintain adequate fund balances.
- Provide competitive compensation for employees.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.
- Fund capital projects that enhance the City.
- Make improvement to neighborhoods and commercial areas throughout the City as funds are available.

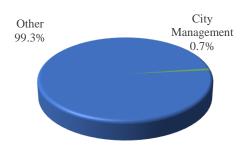
Objectives (continued)

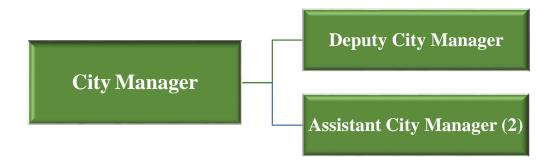
- Look for opportunities to reduce the cost of municipal operations.
- Avoid a property tax increase.
- Limit fee increases to amounts necessary to provide acceptable City services.
- Look for opportunities to grow our local economy.

City Management











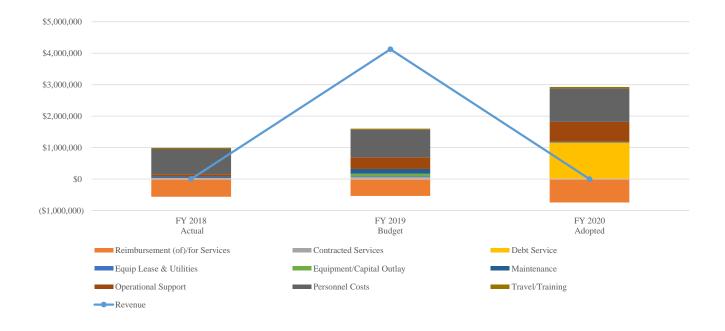
City Management

Michael C. Peoples - City Manager

Department Mission

The mission of the City Manager is to provide leadership and supervision to the City staff necessary for the cost-effective delivery of public services. The City Manager must consistently monitor and evaluate the City's overall progress in meeting the City's stated goals and objectives and, in turn, offer recommendations for improvement whenever necessary to achieve maximum results on behalf of City residents and taxpayers. The City Manager's commitment is to bring credibility, innovation, and professionalism to the ongoing management of the vast array of local government functions in order to best serve the needs of the community; to fully uphold the laws and regulations of the City; and to protect and preserve the rights and property of all citizens.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$1,000	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$4,126,397	\$0	(\$4,126,397)	-100.00%
Total Revenues	\$1,000	\$4,126,397	\$0	(\$4,126,397)	-100.00%
Expenditures					
Personnel Costs	\$800,168	\$876,727	\$1,066,808	\$190,081	21.68%
Travel/Training	\$37,295	\$30,663	\$43,385	\$12,722	41.49%
Operational Support	\$69,322	\$373,143	\$631,045	\$257,902	69.12%
Maintenance	\$39,757	\$152,874	\$1,000	(\$151,874)	-99.35%
Equipment/Capital Outlay	\$0	\$85,727	\$5,000	(\$80,727)	-94.17%
Equip Lease & Utilities	\$18,690	\$20,110	\$19,055	(\$1,055)	-5.25%
Debt Service	\$0	\$0	\$1,147,243	\$1,147,243	100.00%
Contracted Services	\$27,439	\$61,910	\$15,200	(\$46,710)	-75.45%
Total Expenditures	\$992,670	\$1,601,154	\$2,928,736	\$1,327,582	82.91%
Reimbursement (of)/for Services	(\$563,296)	(\$537,145)	(\$746,271)	(\$209,126)	\$ 0





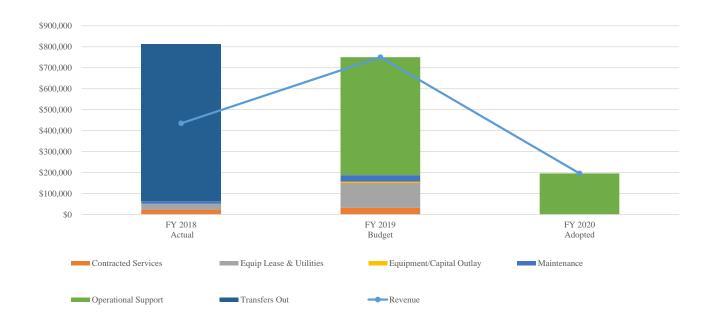
Infrastructure

Michael C. Peoples - City Manager

Department Mission

The Infrastructure Fund is a special revenue fund that is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$417,505	\$219,589	\$196,024	(\$23,565)	-10.73%
Appropriated Fund Balance	\$0	\$526,543	\$0	(\$526,543)	-100.00%
Investment Earnings	\$7,336	\$4,000	\$0	(\$4,000)	-100.00%
Transfers In	\$10,315	\$0	\$0	\$0	0.00%
Total Revenues	\$435,156	\$750,132	\$196,024	(\$554,108)	-73.87%
Erm on ditunes					
Expenditures	#2.52	Φ <i>5</i>	0106024	(0.000 700)	65 150/
Operational Support	\$362	\$562,733	\$196,024	(\$366,709)	-65.17%
Maintenance	\$11,853	\$30,661	\$0	(\$30,661)	-100.00%
Equipment/Capital Outlay	\$0	\$4,831	\$0	(\$4,831)	-100.00%
Transfers Out	\$747,906	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$30,530	\$120,481	\$0	(\$120,481)	-100.00%
Contracted Services	\$21,400	\$31,426	\$0	(\$31,426)	-100.00%
Total Expenditures	\$812,051	\$750,132	\$196,024	(\$554,108)	-73.87%



Department Summary

Provide leadership and supervision to City staff necessary for the cost-effective delivery of public services. The City Manager must consistently monitor and evaluate the City's overall progress in meeting the City's stated goals and objectives and, in turn, offer recommendations for improvement whenever and wherever necessary to achieve maximum results on behalf of City residents and taxpayers. The City Manager's commitment is to bring credibility, innovation, and professionalism to the ongoing management of the vast array of local government functions in order to best serve the needs of the community; to fully uphold the laws and regulations of the City; and to protect and preserve the rights and property of all citizens.

The role of the Deputy City Manager is to assist the City Manager in various assignments related to City operations and to facilitate the efficiency and effectiveness of assigned City departments through management support and oversight.

The role of the Assistant City Managers is to provide professional, technical and administrative assistance in a variety of assignments relating to the management, planning, direction, evaluation and programming for the operation of the City.

Budget Highlights

- Provide a high level of service in a cost effective manner.
- Assist in managing overall City financial challenges; oversight of applicable budgets this remains a critical component of upcoming budgets.
- Continue the multi-year plan for City street resurfacing efforts.
- Coordination of various capital project initiatives; various economic development projects, water and sewer expansions and utility regionalism
- Evaluate business models (ROIs) for the City in possible pursuit of (special) capital project initiatives, including, but not limited to the FUSE (Franklin Urban Sports & Entertainment).
- Work with all parties to further implement the FUSE initiative.
- Further evaluate and research the local impacts of major changes in the global recycling market; develop a multi-year plan to address these market conditions, including but not limited to, regulatory and legislative conditions.

Goals

- Provide adequate funding for the City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.
- Maintain adequate fund balances.
- Provide competitive compensation for employees.
- Maximize the potential of every employee that works for City of Gastonia.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.
- Fund capital projects that enhance the City.
- Look for opportunities to reduce the cost of municipal operations and work with City Staff to identify increased efficiencies in operations.
- Avoid a property tax increase.

Goals (continued)

- Limit Fee increases to amounts necessary to provide acceptable services.
- Ensure that the City of Gastonia is a safe place to live and work by reducing crime and the fear of crime, and protecting lives and property for all citizens.
- Continue close communications with all department heads and staff; regularly attend applicable meetings to solicit input on management issues, provide feedback to improving operational effectiveness and efficiencies.
- Coordinate revision for Council consideration to the various City codes, ordinances, and policies, as needed.
- Stay informed in County, State and Federal regulation changes and funding opportunities that could affect and/or benefit Gastonia.
- Maintain an open line of communication with all City staff, elected officials, and citizens to provide the highest level of service at the most reasonable cost possible.
- Review, provide recommendations, and implement an updated strategic plan.

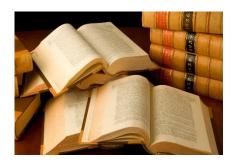
Objectives

- Administer any fiscal measures instituted in response to economic conditions and changes instituted by the State and Federal governments.
- Simplify regulations and municipal processes to ease the burden for our customers and to achieve internal efficiencies.
- Focus on revitalizing our Center City through strategic investments through major investments, new business recruitment and redevelopment opportunities.
- Complete budgeted improvements to municipal buildings and infrastructure.
- Focus Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, speeding and illegal drugs.
- To develop effective funding strategies for infrastructure maintenance, replacement, and expansion that can prove equitable to tax and fee payers.
- Economic Development Initiative that identifies key commercial, industrial, and office properties that are available for development Citywide.
- To refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources.
- Expand the Water and Sewer capital projects to address the projected growth and development.
- Participate with Gaston County and the Gaston County Economic Development Commission in the development of the Apple Creek Industrial Park (Technology Park II).
- Implement and support programs and processes that add value to our employees and enable each to contribute at optimum levels, leading to improved employee relations, empowerment, equity, wellness, safety, and retention.
- Provide support, guidance, and direction to department managers so as to help them accomplish the objectives set forth for their respective areas.
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities.
- Focus on Customer Service initiatives and efforts; assist Customers in being successful in quality business endeavors.
- Evaluate the Museum administrative structure and analyze the best options going forward.

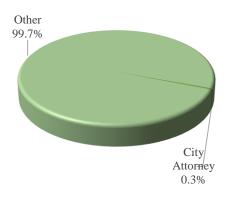
Objectives (continued)

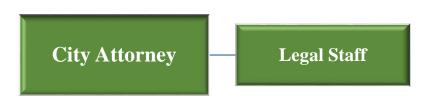
- Coordination of various special project initiatives:
 - o Commercial, office, industrial, and small business initiatives in the area of economic development to create jobs and encourage private sector investment.
 - Evaluation of employee compensation issues as related to job performance / merit based systems.
 - Continued major project(s) implementation and five-year capital planning initiatives.
- Advance the overall economic development and implementation of the Franklin Urban Sports and Entertainment (FUSE) District, including private sector participation and investment.
- Complete various other capital projects, in addition to other Mayor & Council initiatives and
 directives; partner with other governmental entities and development groups to design and fund
 the construction of water and wastewater service in the southeast portion of Gaston County;
 partner with ElectriCities to provide the most affordable and reliable electric service to
 customers.

City Attorney











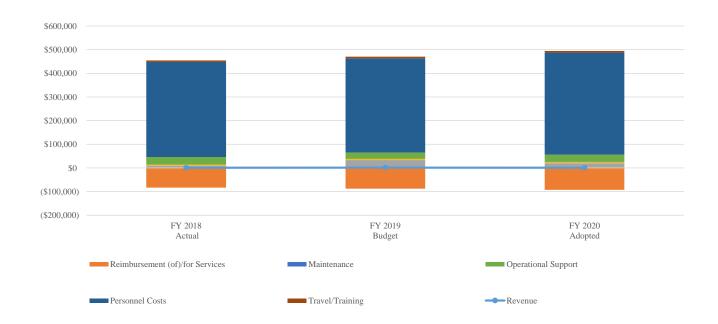
City Attorney

L. Ashley Smith - City Attorney

Department Mission

The mission of the City Attorney's Department is to provide legal counsel and representation to the City Council, City Manager, departments of the City government, and City-appointed boards and commissions, and to carry out the constitutional and statutory responsibilities of City government.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$750	\$1,250	\$750	(\$500)	-40.00%
Total Revenues	\$750	\$1,250	\$750	(\$500)	-40.00%
Expenditures					
Personnel Costs	\$401,966	\$397,613	\$431,940	\$34,327	8.63%
Travel/Training	\$6,408	\$7,000	\$7,000	\$0	0.00%
Operational Support	\$31,831	\$27,114	\$30,366	\$3,252	11.99%
Maintenance	\$495	\$761	\$950	\$189	24.84%
Equip Lease & Utilities	\$4,169	\$4,300	\$4,503	\$203	4.72%
Contracted Services	\$9,680	\$33,449	\$20,000	(\$13,449)	-40.21%
Total Expenditures	\$454,548	\$470,237	\$494,759	\$24,522	5.21%
Reimbursement (of)/for Services	(\$83,007)	(\$87,668)	(\$92,719)	(\$5,051)	5.76%



Department Summary

The City Attorney's office performs legal research and offers advisory opinions and responds to requests from Council and City staff to draft or review contracts, ordinances and other legal documents. The office represents the City in litigation and provides assistance in the selection of outside legal counsel when necessary.

Budget Highlights

- Negotiations, contract preparation, and economic redevelopment work for FUSE; Trenton Mill Redevelopment work
- Charter Amendment regarding 4-year term of office
- Legal advice and contract drafting for developer reimbursement and utility agreements in the Southeast including VCM Bowman, MT Land, Presley
- Multiple title searches, easement preparations and work with Engineering on right of way acquisition for the Highland Creek Sewer Outfall repair project
- Hiring of new Paralegal
- N.C. Supreme Court decision in Meinck v. Gastonia

Goals

- Continued focus on Southeast utility issues and a possible redevelopment of Eastridge Mall
- Keep City Council and Management advised as to the status of pending legal claims and liability exposures facing the City
- Provide legal guidance to city policymakers on all levels as to economic development, contracts, purchasing, zoning, collections, code enforcement, public safety, and human resource issues
- Comprehensive review of city code of ordinances as part of a continuous update process to have a modern, correct, clear and legally defensible City code

Objectives

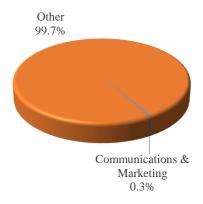
- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes favorable to the City.
- Efficient review & drafting of a large volume of contracts in a timely manner to ensure that
 the City's interests are properly addressed and that goods & services are procured in a costeffective way.
- Work with all city departments to minimize risks and costs to the taxpayers stemming from negligence or breach of duty.
- Keep elected officials, appointed board members and city staff informed & trained on legal procedures and changing law.



Communications & Marketing







Communications & Marketing





Department Mission

The mission of the Communications & Marketing Department is to increase awareness of the City's services and programs among citizens and other stakeholders and to expand regional and national awareness of the City's strengths and assets.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Investment Earnings	\$1	\$0	\$0	\$0	0.00%
Total Revenues	\$1	\$0	\$0	\$0	0.00%
Expenditures					
Personnel Costs	\$196,805	\$279,791	\$297,316	\$17,525	6.26%
Travel/Training	\$452	\$2,175	\$4,600	\$2,425	111.49%
Purchases - Resale	\$3,885	\$0	\$0	\$0	0.00%
Operational Support	\$14,481	\$27,324	\$27,292	(\$32)	-0.12%
Maintenance	\$0	\$0	\$500	\$500	100.00%
Equip Lease & Utilities	\$0	\$3,500	\$4,000	\$500	14.29%
Contracted Services	\$11,952	\$22,051	\$20,000	(\$2,051)	-9.30%
Total Expenditures	\$227,575	\$334,841	\$353,708	\$18,867	5.63%
Reimbursement (of)/for Services	(\$105,219)	(\$126,764)	(\$134,409)	(\$7,645)	6.03%



Department Summary

Communications and Marketing coordinates an array of responsibilities and projects related to public and media relations, marketing, advertising, and internal and external communications, designed to inform citizens, build local support and pride, attract and retain businesses, residents and visitors, and foster employee morale.

Budget Highlights

- Continue to take advantage of cost-effective communications methods and channels that reach citizens, other constituents and employees on a regular basis.
- Review and revise advertising expenditures to meet changing priorities.

Goals

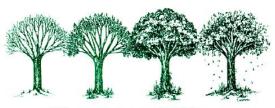
- Continue to seek out and use effective forms of communication and best practices to improve the reach and influence of the City's messages to its audiences.
- Develop mutually beneficial relationships with media organizations that result in fair and accurate coverage of news stories about City government, programs, services, employees, etc., and increased positive coverage of the City's efforts to improve the quality of life for citizens and the business environment for the commercial and industrial sectors.
- Counsel and assist other City departments in their efforts to market City projects and services
 to target audiences. Build public awareness of City programs, especially those designed to
 improve and broaden City services for citizens and the business community.

Objectives

- Implement a plan to inform the City's constituents of the ongoing progress on the FUSE project and its benefits to the City and County.
- Coordinate the roll-out and implementation of the City's new logo among City departments
 and external audiences. Develop and employ key messages about the change that promote
 support and enthusiasm for the new logo and its widespread use.
- Continue to foster proactive media contacts to effectively promote the City's programs, initiatives and accomplishments, especially those related to the FUSE project and other major economic development initiatives.
- Continue to use social media to reach a growing segment of the City's constituents.
- Use available advertising monies to expand promotional opportunities available to the City.



Community Services



Volunteers - Our Seeds Of Success







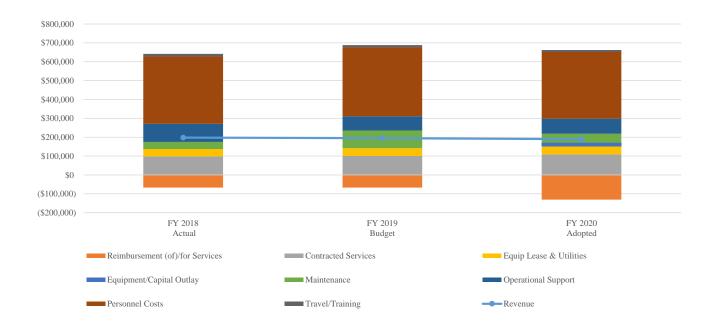
Community Services

Vincent Wong - Director of Community Services

Department Mission

The mission of the Community Services Department is to encourage sustainable neighborhoods by improving the availability, affordability, and quality of housing in the community. Keep Gastonia Beautiful mission is to inspire and educate people to take action every day to improve and beautify their community's environment. Gastonia Sister Cities fosters and promotes friendships and mutual understanding between the people of the Gastonia area and foreign countries, through partnerships in education, culture, economic development and dialogue. The mission of the City of Gastonia Airport is to provide a reliable airport for citizens and visitors.

ī	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$65,159	\$65,908	\$60,200	(\$5,708)	-8.66%
Fees	\$132,889	\$129,100	\$129,500	\$400	0.31%
Total Revenues	\$198,048	\$195,008	\$189,700	(\$5,308)	-2.72%
Expenditures					
Personnel Costs	\$357,443	\$364,235	\$353,147	(\$11,088)	-3.04%
Travel/Training	\$13,461	\$12,150	\$10,900	(\$1,250)	-10.29%
Operational Support	\$96,125	\$75,655	\$79,971	\$4,316	5.70%
Maintenance	\$37,501	\$94,194	\$47,604	(\$46,590)	-49.46%
Equipment/Capital Outlay	\$0	\$0	\$20,000	\$20,000	100.00%
Equip Lease & Utilities	\$39,018	\$40,484	\$41,952	\$1,468	3.63%
Contracted Services	\$98,266	\$101,200	\$108,825	\$7,625	7.53%
Total Expenditures	\$641,814	\$687,918	\$662,399	(\$25,519)	-3.71%
Reimbursement (of)/for Services	(\$67,187)	(\$67,184)	(\$130,967)	(\$63,783)	94.94%





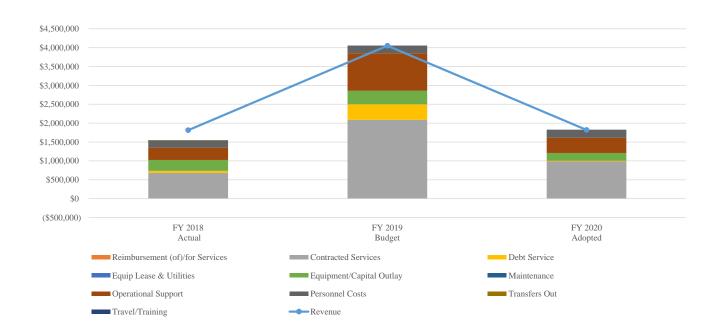
Community Development

Vincent Wong - Director of Community Services

Department Mission

The mission of the City of Gastonia Community Development division is to develop, promote, and implement innovative housing and community development policies, practices, and partnerships to create and preserve affordable and safe housing opportunities for low and moderate income residents of the City of Gastonia.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$474,189	\$1,497,539	\$394,140	(\$1,103,399)	-73.68%
Appropriated Fund Balance	\$0	\$389,290	\$0	(\$389,290)	-100.00%
Operating Grants	\$1,336,004	\$2,153,534	\$1,417,600	(\$735,934)	-34.17%
Non-recurring Grants	\$6,648	\$6,647	\$6,647	\$0	0.00%
Investment Earnings	(\$3,972)	\$4,494	\$1,000	(\$3,494)	-77.75%
Total Revenues	\$1,812,870	\$4,051,504	\$1,819,387	(\$2,232,117)	-55.09%
Expenditures					
Personnel Costs	\$184,501	\$196,243	\$207,566	\$11,323	5.77%
Travel/Training	\$8,892	\$8,500	\$5,747	(\$2,753)	-32.39%
Operational Support	\$323,810	\$993,075	\$404,778	(\$588,297)	-59.24%
Maintenance	\$88	\$466	\$200	(\$266)	-57.08%
Equipment/Capital Outlay	\$289,672	\$360,000	\$201,285	(\$158,715)	-44.09%
Transfers Out	\$3,555	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$2,911	\$3,678	\$3,000	(\$678)	-18.43%
Debt Service	\$51,523	\$407,695	\$19,730	(\$387,965)	-95.16%
Contracted Services	\$681,969	\$2,089,711	\$985,220	(\$1,104,491)	-52.85%
Total Expenditures	\$1,546,922	\$4,059,368	\$1,827,526	(\$2,231,842)	-54.98%
Reimbursement (of)/for Services	(\$6,811)	(\$7,864)	(\$8,139)	(\$275)	3.50%





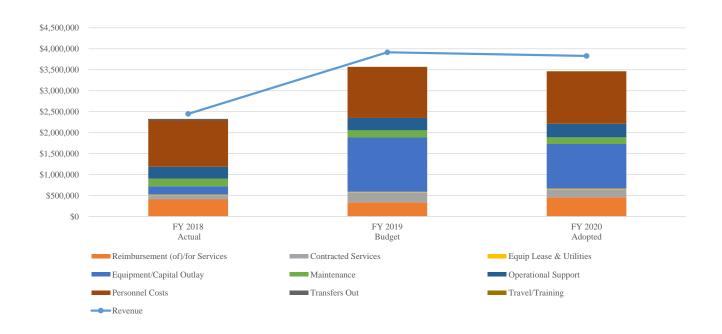
Transit

Vincent Wong - Director of Community Services

Department Mission

The mission of the City of Gastonia Transit system is to provide safe, reliable, and affordable public transportation services to residents and visitors of the City of Gastonia.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues	Actual	Duuget	Adopted	Change	Change
Other Revenues	\$238,805	\$249,728	\$192,228	(\$57,500)	-23.03%
Appropriated Fund Balance	\$0	\$305,976	\$0	(\$305,976)	-100.00%
Operating Grants	\$1,472,758	\$2,497,671	\$2,467,078	(\$30,593)	-1.22%
Investment Earnings	\$2,670	\$2,000	\$2,500	\$500	25.00%
Fees	\$156,169	\$178,500	\$173,013	(\$5,487)	-3.07%
Transfers In	\$576,836	\$682,046	\$994,764	\$312,718	45.85%
Total Revenues	\$2,447,238	\$3,915,921	\$3,829,583	(\$86,338)	-2.20%
Expenditures					
Personnel Costs	\$1,113,786	\$1,213,200	\$1,252,523	\$39,323	3.24%
Travel/Training	\$3,246	\$5,300	\$2,800	(\$2,500)	-47.17%
Operational Support	\$284,938	\$294,393	\$322,362	\$27,969	9.50%
Maintenance	\$179,849	\$169,900	\$159,736	(\$10,164)	-5.98%
Equipment/Capital Outlay	\$198,508	\$1,295,113	\$1,062,000	(\$233,113)	-18.00%
Transfers Out	\$23,697	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$14,546	\$15,753	\$20,657	\$4,904	31.13%
Contracted Services	\$104,020	\$234,831	\$185,449	(\$49,382)	-21.03%
Total Expenditures	\$1,922,589	\$3,228,490	\$3,005,527	(\$222,963)	-6.91%
Reimbursement (of)/for Services	\$404,836	\$340,418	\$460,185	\$119,767	35.18%



Department Summary

The Community Services Department provides resources and education to engage citizens in building a more beautiful and diverse community. The Department is made up of multiple divisions that include Keep Gastonia Beautiful, Gastonia Sister Cities, Airport, Community Development and Transit. Keep Gastonia Beautiful inspires and educates people to take action every day to improve and beautify the community's environment. Gastonia Sister Cities fosters and promotes friendships and mutual understanding between the people of the Gastonia area and foreign countries through partnerships in education, culture, economic development and dialogue. The City of Gastonia Airport provides a reliable airport for citizens and visitors. Community Development focuses on creating vibrant, diverse neighborhoods by developing partnerships and resources for stronger and safer neighborhoods. Transit ensures services provided shall be designed to maintain and encourage the use of public transportation and shall contribute to the economic vitality of the community, the conservation of natural resources and the protection of the environment.

Budget Highlights

- Every \$1 of funding received \$17.18 worth of benefits were returned to the community.
- 23,674 volunteers participated and over 59,122 volunteer hours were logged in various Keep Gastonia Beautiful projects and events.
- Hosted 25 students/chaperone guests from both Germany and Peru during the same time period.
- Selected new Fixed Based Operator for Municipal Airport.
- Completed construction on three new homes.
- Provided Homebuyer assistance to over 75 families in the community.
- Built a community Youth Garden in Highland Community.
- Purchased two new Light Transit Vehicles (LTV's).
- Updated Routes and Maps to provide better connectivity to our customer's.
- Implemented new Bus Shelter replacement program.

Goals

- Continue to expand beautification efforts including public art.
- Promote environmental education including litter abatement and recycling.
- Continue fostering friendships with Gotha, Germany and Surco, Peru through yearly student exchanges with both countries.
- Maintain maximum safety for all aircraft operators, their passengers and the surrounding Airport neighbors.
- Improve overall airport operations by maximizing existing infrastructure, continue to partner with the FBO (Fixed Base Operator) for operations, and take full advantage of additional funding opportunities to improve appearance, safety and usability.
- Strive to educate more citizen/customers about availability and affordability of housing in the community.

Goals (continued)

- Provide safe, decent, affordable housing, a suitable living environment and economic opportunities, specifically for low and moderate income individuals and communities.
- Continue to make improvements on Transit system-wide routes to improve safety and efficiencies.
- Provide Transportation services which meet the mobility needs of the community, within available financial resources.
- Promote the use of public transportation services within the community.

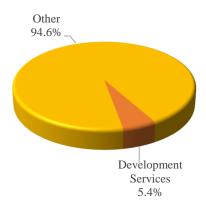
Objectives

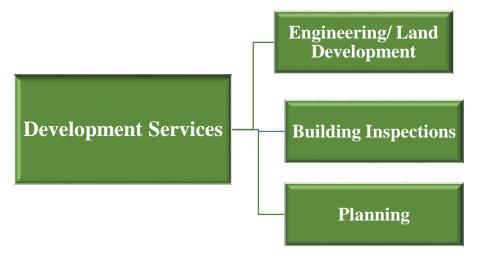
- Provide community resources to address the wide range of community needs to enhance and improve quality of life including transit and airport operations.
- Make the community at large, knowledgeable and responsible in natural resource conservation, solid waste handling, recycling, litter abatement and beautification.
- Continued promotion of our Sister Cities within the community and throughout the schools to allow more local students the opportunity to participate by increasing fundraising/local partnerships.
- Preserve the quality of the City's existing housing stock through grants and loans for housing rehabilitation.
- Provide community resources to address the wide range of community needs to enhance and improve quality of life.
- Implement a transit service that is efficient and reliable.
- Evaluate the potential for developing public transportation options.

Development Services











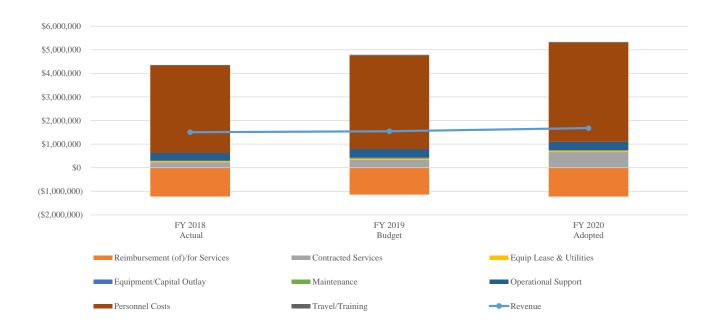
Development Services

Rusty Bost - Director of Development Services

Department Mission

To provide a fair, efficient and sustainable environment for growth and development (both public and private) of the City, through clear and concise application of the City's planning and engineering standards, and the NC Building Code.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$75,357	\$68,850	\$78,300	\$9,450	13.73%
Operating Grants	\$285,585	\$392,627	\$539,589	\$146,962	37.43%
Non-recurring Grants	\$36,167	\$65,944	\$102,685	\$36,741	55.72%
Fees	\$1,108,552	\$1,017,671	\$960,700	(\$56,971)	-5.60%
Total Revenues	\$1,505,662	\$1,545,092	\$1,681,274	\$136,182	8.81%
Expenditures					
Personnel Costs	\$3,700,000	\$3,954,576	\$4,200,987	\$246,411	6.23%
Travel/Training	\$29,461	\$40,102	\$38,272	(\$1,830)	-4.56%
Operational Support	\$328,240	\$365,359	\$360,215	(\$5,144)	-1.41%
Maintenance	\$13,139	\$16,701	\$18,356	\$1,655	9.91%
Equipment/Capital Outlay	\$419	\$20,185	\$1,400	(\$18,785)	-93.06%
Equip Lease & Utilities	\$49,365	\$56,216	\$51,403	(\$4,813)	-8.56%
Contracted Services	\$235,568	\$335,671	\$665,734	\$330,063	98.33%
Total Expenditures	\$4,356,192	\$4,788,810	\$5,336,367	\$547,557	11.43%
Reimbursement (of)/for Services	(\$1,224,078)	(\$1,136,871)	(\$1,220,349)	(\$83,478)	7.34%



Department Summary

The City of Gastonia's Development Services Department is comprised of three (3) Divisions: Engineering/Land Development, Planning/Transportation Planning and Building Inspections/Code Enforcement.

The Engineering/Land Development Division's primary responsibility is to administer development related reviews, permits and construction for compliance with City standards, provide project management and design for Capital Projects. This is accomplished by being the single point of contact for projects (private developers or City sponsored), coordinating with all City Departments throughout project scoping, design, permitting and construction phases of projects, and placing an emphasis on timely, fair, and equitable customer service.

The Building Services Division is responsible for providing building inspections, and enforce City codes concerning minimum housing, illegal dumping, nuisance or overgrown lots, and junk cars.

The Planning/Transportation Planning Division is responsible for both the current and long-range planning functions of the City of Gastonia. These responsibilities encompass zoning, permitting and enforcement, comprehensive and small area planning and design, rezoning and other public hearing processes, as well as coordination of local historic districts and other design and development review processes. The City of Gastonia is the largest municipality of the 17 voting local government members of the Gaston Cleveland Lincoln Metropolitan Planning Organization (GCLMPO) and serves as the Lead Planning Agency (LPA) providing comphrensive, regional Transportation Planning.

Budget Highlights

- Maintain expenditure levels and continue to look for opportunities to create more efficiencies through technologies.
- Have employees acquire certifications to allow them to perform functions that we've previously hired consultants for (primarily in the construction inspections group).
- Expand the rewrite of our residential street standards part of the UDO to be comprehensive.
- Based on recently complete Pavement Condition Rating study, implement a multiyear Pavement Management Plan.
- Continue to partner with regional jurisdictions in use of the CommunityViz software to provide enhanced data for the Regional Metropolitan Travel Model used in prioritizing NCDOT projects.

Goals

- Provide quality customer service to residents, customers, and project stakeholders.
- Work with city departments and other stakeholders to maintain or improve utility, transportation, and stormwater infrastructure.
- Support funding and administration of locally-administered transportation projects and studies.

Goals (continued)

- Support economic development efforts.
- Build positive relationships with our development partners (NCDOT, Gaston County, local municipalities, Gaston County Schools, private utilities, NCDEQ, etc.).
- Improve Urban Forestry Program within the City of Gastonia developing policies and guidelines for management of the urban forest within the city.

Objectives

- Complete construction on CIP Projects; South Fork Sewer Ph II, FUSE Utilities Relocations, 2018 Sewer Projects (Firestone Outfall Interceptor, Highland Outfall Repairs, Barrington extension).
- Begin construction of CIP projects; Modena Street sidewalk extension (RXR to Harrison), Highland Branch Greenway, Dixie Village Pedestrian Improvements, Southeast Sewer Phase I, Court and Wellman Stormwater Improvements.
- Coordinate with NCDOT on projects; I-85/US-321 reconfiguration, widening of I-85, implementation of projects from Cox/Franklin Traffic Study, new right turn lane from New Hope Road onto Franklin Blvd, Signal System upgrade, widening of S. New Hope Rd.
- Continue design Lyon St. storm drainage improvements (Construct FY19/20).
- Continue construction FUSE Utilities Upgrades. (Construct FY18/19).
- Begin design City Facilities Fleet Services detention pond (Design FY19/20).
- Begin comprehensive rewriting of the Unified Development Ordinance.
- Improve web presence of the City (street condition rating map) mapping.
- Complete a Land Use Study for the recently widened Myrtle School Road corridor.



Development Services Department Building Support Services

Service Area Objective

The goal of the Building Support Services Division is to ensure compliance with building codes, local flood ordinance, zoning ordinance, minimum housing and nuisance ordinances through plan review, inspection and enforcement.

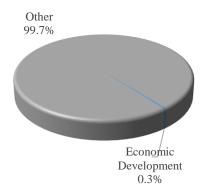
Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Actual	2019/2020 Goal
# of building inspections performed	Workload Measure	19,133	19,344	20,000
# of housing inspections performed	Workload Measure	775	682	750
# of nuisance inspections performed	Workload Measure	5,894	5,817	5,900
# of warning citations issued	Workload Measure	1,769	1,736	1,750
# of civil citations issued	Workload Measure	42	28	30
% of code cases resolved within 30 days	Efficiency Messure	10	10	10
after hearing	Efficiency Measure	10	10	10
Cost per inspection - all types	Efficiency Measure	\$45.12	\$45.56	\$45.75
% of ordinance violations resolved	Efficiency Massyra	-1	<1	<1
without court action	Efficiency Measure	<1	<1	<1
Commercial plan reviews	Efficiency Measure	236	179	200
Inspections performed (hours spent per	Effectiveness Measure	2	2	2
item)	Effectiveness Measure	۷	2	2
% of notification of violations to property	Effectiveness Messure	00	00	00
owners sent within 2 days of investigation	Effectiveness Measure	90	90	90
% inspection responses within one	Tice di M	00	00	00
working day of request	Effectiveness Measure	90	90	90



Economic Development







Economic Development





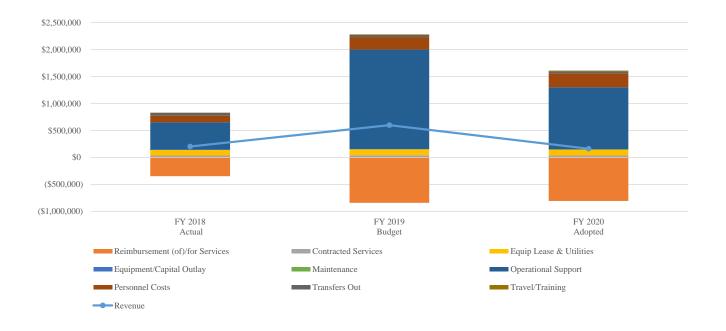
Economic Development

Kristy Crisp - Director of Economic Development

Department Mission

The mission of the Economic Development Department is to promote the economy of Gastonia by fostering the creation and attraction of new businesses and the retention and expansion of existing businesses to stimulate job opportunities that improve quality of life in our City.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$15,006	\$328,125	\$0	(\$328,125)	-100.00%
Appropriated Fund Balance	\$0	\$134,984	\$0	(\$134,984)	-100.00%
Investment Earnings	\$893	\$0	\$1,000	\$1,000	100.00%
Fees	\$2,920	\$2,920	\$2,920	\$0	0.00%
Transfers In	\$50,000	\$0	\$0	\$0	0.00%
Ad Valorem Taxes	\$132,735	\$132,055	\$157,000	\$24,945	18.89%
Total Revenues	\$201,554	\$598,084	\$160,920	(\$437,164)	-73.09%
Expenditures					
Personnel Costs	\$121,761	\$232,034	\$259,454	\$27,420	11.82%
Travel/Training	\$7,749	\$9,000	\$10,500	\$1,500	16.67%
Operational Support	\$495,773	\$1,846,898	\$1,151,818	(\$695,080)	-37.63%
Maintenance	\$0	\$2,000	\$2,000	\$0	0.00%
Equipment/Capital Outlay	\$14,016	\$0	\$0	\$0	0.00%
Transfers Out	\$50,315	\$40,000	\$40,000	\$0	0.00%
Equip Lease & Utilities	\$106,103	\$110,969	\$110,663	(\$306)	-0.28%
Contracted Services	\$34,830	\$39,619	\$35,000	(\$4,619)	-11.66%
Total Expenditures	\$830,547	\$2,280,520	\$1,609,435	(\$671,085)	-29.43%
Reimbursement (of)/for Services	(\$349,187)	(\$843,454)	(\$807,520)	\$35,934	-4.26%





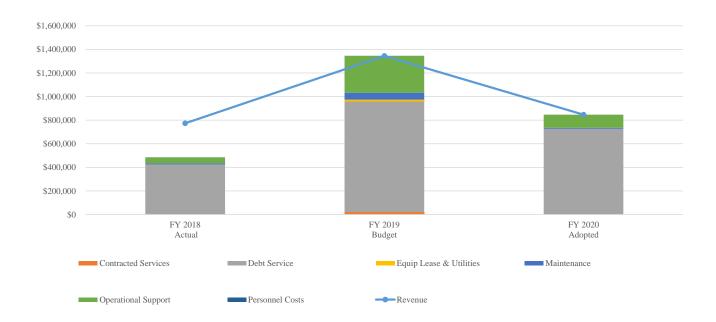
Gastonia Conference Center

Kristy Crisp - Director of Economic Development

Department Mission

The Gastonia Conference Center is a 30,000 square-foot technologically advanced and sustainably built conference center that is designed to generate business and support the local Gastonia community. The Conference Center accommodates over 450 meeting attendees and 300 for a seated banquet function and features ten separate purpose-built and distraction-free meeting rooms, event spaces and 5,100 square-foot ballroom. It has gained recognition as the greater Charlotte region's foremost destination for events of all kinds.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$713,969	\$742,150	\$784,960	\$42,810	5.77%
Appropriated Fund Balance	\$0	\$562,616	\$0	(\$562,616)	-100.00%
Non-recurring Grants	\$600	\$0	\$0	\$0	0.00%
Investment Earnings	\$18,762	\$0	\$22,000	\$22,000	100.00%
Transfers In	\$40,000	\$40,000	\$40,000	\$0	0.00%
Total Revenues	\$773,331	\$1,344,766	\$846,960	(\$497,806)	-37.02%
Erman ditang					
Expenditures	0.52	4.50	40	(0.72)	100.000/
Personnel Costs	\$62	\$52	\$0	(\$52)	-100.00%
Operational Support	\$50,530	\$311,737	\$111,259	(\$200,478)	-64.31%
Maintenance	\$9,488	\$58,866	\$8,800	(\$50,066)	-85.05%
Equip Lease & Utilities	\$0	\$12,806	\$0	(\$12,806)	-100.00%
Debt Service	\$424,499	\$941,223	\$726,901	(\$214,322)	-22.77%
Contracted Services	\$0	\$20,082	\$0	(\$20,082)	-100.00%
Total Expenditures	\$484,578	\$1,344,766	\$846,960	(\$497,806)	-37.02%



Department Summary

The Economic Development Department continues to focus on all opportunities to increase tax base and investment in the City limits of Gastonia. Our department consists of three staff members and has a broad focus on Downtown development, industrial recruitment, retail recruitment and general commercial project development. The Franklin Urban Sports & Entertainment (FUSE) is a transformational economic development project that is currently under development in West Gastonia. This department is fostering other large-scale private investment redevelopment projects across Gastonia.

Budget Highlights

- Reduction in budget for Gastonia Conference Center due to increased revenues and decrease
 of loss funding.
- Inclusion of funds to implement Economic Development branding and web development.
- Maintain existing programs, but develop new opportunities to support development in Gastonia.

Goals

- Increase visibility and promotion of development opportunities in Gastonia.
- Develop partnerships that will provide a strong network of opportunities for existing business.
- Develop and promote large-scale catalyst projects to serve as economic development triggers.
- Increase building occupancy in Downtown.

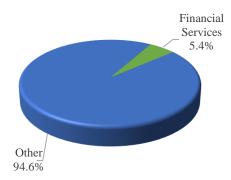
Objectives

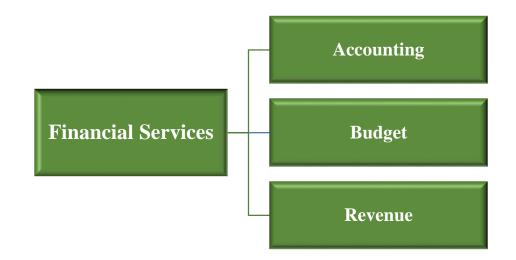
- Update the Economic Development page on the City website to be a better tool for business recruitment.
- Strategically work with UNC DFI to identify and recruit quality developers for private FUSE development.
- Increase Gastonia's visibility in the Charlotte region by taking part in regional forums and events geared to economic development.
- Create a building inventory of available buildings in Downtown Gastonia.
- Work with Downtown property owners to maximize the highest and best use for Downtown property as a strategy to increase building occupancy.

Financial Services











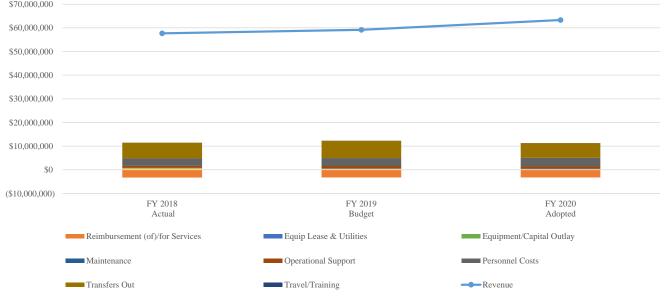
Financial Services

Crystal Certain - Director of Financial Services

Department Mission

In a spirit of excellence, integrity and dedication, the Finance Department is committed to providing timely, accurate, clear and complete financial information and support to elected officials, other city departments, citizens and the community at large, while maintaining a high level of compliance with all pertinent Federal, State, and local regulations and rules.

	FY 2018	FY 2019	FY 2020	Amount	9/
	Actual	Budget	Adopted	Change	Chang
Revenues					
State Transfers	\$5,385,813	\$5,128,000	\$5,503,000	\$375,000	7.319
Sales Tax	\$13,384,385	\$13,589,538	\$14,398,170	\$808,632	5.95%
Other Revenues	\$981,354	\$687,800	\$693,000	\$5,200	0.76%
Appropriated Fund Balance	\$0	\$2,100,541	\$100,000	(\$2,000,541)	-95.249
Non-recurring Grants	\$0	\$3,500	\$4,000	\$500	14.29%
Investment Earnings	\$236,873	\$152,500	\$255,000	\$102,500	67.21%
Fees	\$2,571,491	\$2,443,200	\$2,552,350	\$109,150	4.47%
Transfers In	\$2,155,402	\$2,000,000	\$2,000,000	\$0	0.00%
Ad Valorem Taxes	\$32,972,658	\$33,068,103	\$37,815,717	\$4,747,614	14.36%
Total Revenues	\$57,687,976	\$59,173,182	\$63,321,237	\$4,148,055	7.01%
Expenditures					
Personnel Costs	\$3,142,707	\$3,398,188	\$3,650,909	\$252,721	7.449
Travel/Training	\$12,362	\$28,300	\$31,850	\$3,550	12.549
Operational Support	\$831,627	\$996,226	\$1,006,419	\$10,193	1.02%
Maintenance	\$31,973	\$53,070	\$52,543	(\$527)	-0.99%
Equipment/Capital Outlay	\$139,460	\$27,365	\$1,000	(\$26,365)	-96.35%
Transfers Out	\$6,621,009	\$7,311,327	\$6,225,087	(\$1,086,240)	-14.86%
Equip Lease & Utilities	\$82,594	\$88,804	\$78,507	(\$10,297)	-11.60%
Debt Service	\$344,257	\$199,717	\$80,896	(\$118,821)	-59.49%
Contracted Services	\$211,763	\$211,656	\$199,250	(\$12,406)	-5.86%
Total Expenditures	\$11,417,753	\$12,314,653	\$11,326,461	(\$988,192)	-8.02%
\$70,000,000					
\$70,000,000					
\$60,000,000					





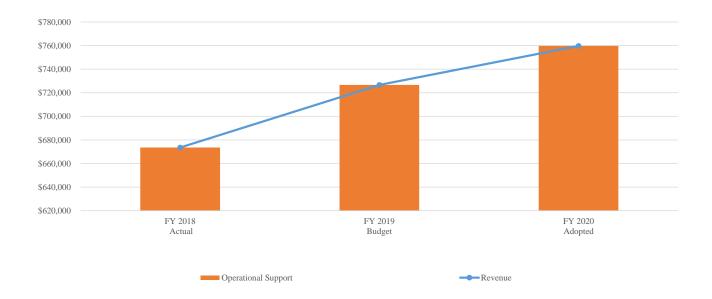
Occupancy Tax

Crystal Certain - Director of Financial Services

Department Mission

An Occupancy Tax is imposed and levied on the gross receipts derived from the rental of an accommodation. An accommodation is defined as a hotel room, motel room, residence, cottage, or similar lodging facility for occupancy by an individual. The tax applies to accommodations rented to the same person for a period of less than 90 continuous days. Occupancy taxes received must be used to promote travel and tourism in the City or attract tourists or business travelers to the City.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues			•		
Other Revenues	\$673,572	\$726,700	\$759,700	\$33,000	4.54%
Total Revenues	\$673,572	\$726,700	\$759,700	\$33,000	4.54%
Expenditures					
Operational Support	\$673,572	\$726,700	\$759,700	\$33,000	4.54%
Total Expenditures	\$673,572	\$726,700	\$759,700	\$33,000	4.54%



Department Summary

The primary role of the Financial Services Department is to guide and support the City with financial accountability and reporting. We partner with all City Departments to understand their financial needs and assist them in the accurate accounting for all revenues and expenditures while providing accurate and timely financial information for elected officials and citizens. Additionally, we are responsible for the City's purchasing and warehouse functions, utility billing and customer service. The Department accomplishes its mission by working collaboratively to provide exceptional service to both internal and external customers.

Budget Highlights

- Maintain budget allocation from previous year.
- Upgrade meter reading software and ensure compatibility with handheld devices and future integration with Advanced Metering Infrastructure ("AMI") system to allow continued efficient and accurate meter reading services.
- Utilize electronic payment methods to pay accounts payable vendors who agree to receive payments via electronic means.
- Improve layout of the warehouse inventory lot.
- Increase training opportunities to allow team members to enhance their skills and knowledge.

Goals

- Continue to work with Public Works and Electric departments to replace aging utility Encoder Receiver Transmitter ("ERT") devices.
- Update monthly financial report to enhance the clarity and usefulness of the financial information for its readers.
- Create route time standards for completion on monthly meter reading routes.
- Continue to cross train employees on other functions to ensure coverage when needed.
- Further implement enhanced customer portal for electronic payment processing that includes scheduled payment and the ability to securely store bank and credit card information for future transactions.
- Utilize electronic payment methods to pay accounts payable vendors who agree to receive payments via electronic means.
- Designate a position of Grants Administrator to seek grants and ensure compliance with state and federal guidelines.

Objectives

- Continue to monitor cash balances and investments to minimize service charges incurred and maximize investment earnings.
- Ensure good and services are procured at the most cost effective price and all qualified vendors have the opportunity to do business with the City.
- Provide prompt, professional and accurate service to all customers, both internal and external
- Comply with all financial and payroll reporting regulatory requirements.
- Provide the citizens of Gastonia with a budget document that is informative and transparent.
- Continue to look for ways to make utility account information, programs and processes more easily accessible and efficient for customers.
- Maintain or improve the City's credit rating.
- Work with Technology Services to continually improve all processes within the Department.



Financial Services Department Accounting Division

Service Area Objective

The goal of the City of Gastonia Finance Department Accounting Division is to maintain the fiscal integrity of the City's finances in accounting, purchasing, payroll, cash management, grant administration, asset management, and internal audit in accordance with Federal, State and City policies.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of accounts payable transactions processed	Workload Measure	11,343	12,550	12,500
# of accounts payable checks written	Workload Measure	8,152	8,750	8,700
# of journal entries process	Workload Measure	40,898	41,000	41,000
# of direct deposits processed	Workload Measure	27,116	27,200	27,500
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Workload Measure	46,552	46,560	46,560
# of capital asset additions and disposals	Workload Measure	164	180	170
# of construction in progress capital projects maintained/# of transactions	Workload Measure	71	60	60
Cost per accounts payable transaction processed	Efficiency Measure	\$14.72	\$13.83	\$14.38
Cost per payroll check/direct deposit processed	Efficiency Measure	\$3.34	\$3.47	\$3.61
% of invoices paid by due date	Efficiency Measure	85%	85%	90%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Effectiveness Measure	Yes	Yes	Yes



Financial Services Department Budget Division

Service Area Objective

The goal of the City of Gastonia Finance Department Budget Division is to provide timely and accurate financial data to inform resource allocation decisions and planning to ensure budgetary compliance.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of budget transfers completed	Workload Measure	538	550	535
# of budget amendments completed	Workload Measure	40	40	35
Receipt of GFOA Distinguished Budget Presentation Award	Effectiveness Measure	Yes	Yes	Yes



Financial Services Department Purchasing Division

Service Area Objective

The goal of the City of Gastonia Finance Department Purchasing Division provides centralized purchasing services for

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of purchase orders issued	Workload Measure	1,672	2,070	2,400
# of purchasing card transactions	Workload Measure	15,533	14,100	14,000
# of contracts processed	Workload Measure	159	175	200
average number of days to process a purchase order	Efficiency Measure	3	3	3

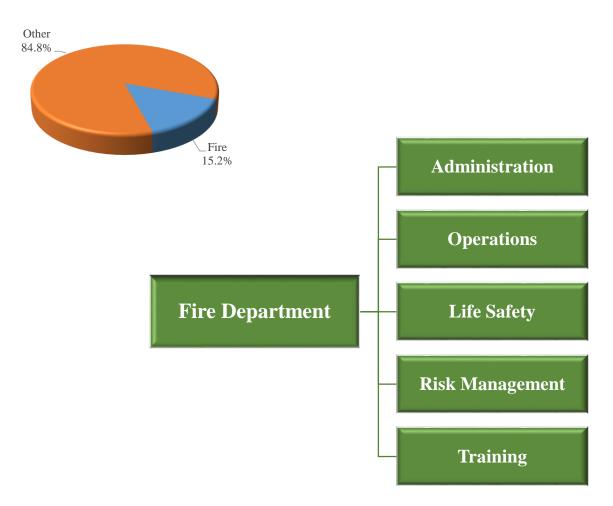


Fire











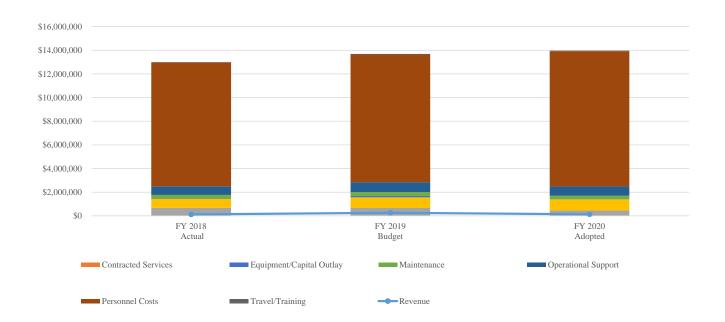
Fire

Phillip B Welch, Jr. - Fire Chief

Department Mission

The mission of the Gastonia Fire Department is to save lives and property and to proudly serve the citizens and visitors of the City of Gastonia.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$92,592	\$125,819	\$90,000	(\$35,819)	-28.47%
Operating Grants	\$0	\$87,273	\$0	(\$87,273)	-100.00%
Fees	\$30,867	\$41,260	\$38,200	(\$3,060)	-7.42%
Total Revenues	\$123,458	\$254,352	\$128,200	(\$126,152)	-49.60%
Expenditures					
Personnel Costs	\$10,454,319	\$10,795,693	\$11,437,015	\$641,322	5.94%
Travel/Training	\$43,108	\$49,736	\$43,100	(\$6,636)	-13.34%
Operational Support	\$733,904	\$843,284	\$784,184	(\$59,100)	-7.01%
Maintenance	\$307,297	\$327,720	\$291,791	(\$35,929)	-10.96%
Equipment/Capital Outlay	\$34,095	\$111,650	\$15,000	(\$96,650)	-86.57%
Equip Lease & Utilities	\$754,573	\$900,803	\$955,908	\$55,105	6.12%
Debt Service	\$670,703	\$660,115	\$434,361	(\$225,754)	-34.20%
Contracted Services	\$3,943	\$4,000	\$7,000	\$3,000	75.00%
Total Expenditures	\$13,001,943	\$13,693,001	\$13,968,359	\$275,358	2.01%



Department Summary

The mission of the Fire Department is accomplished through Fire Administration, Fire Operations, Life Safety/Public Fire Education, Fire Training, and Emergency Management. These divisions functioning together allow the city to accomplish one of the two keystones in the City of Gastonia's Core Service Mission, to protect lives and property.

Budget Highlights

- Placed in service a new Fire Engine at the Carson Road Fire Station.
- Members completed over 38,896 hours of Training.
- Completed over 760 Building Plans Reviews and conducted over 4,760 Fire Inspections.
- Completed our promotional process for Fire Engineer.

Goals

- To continue to provide the best possible services to the citizens and visitors to the City of Gastonia.
- To maintain adequate responses times for an effective firefighting force set by the National Fire Protection Association (NFPA) and The Commission on Fire Accreditation International (CFAI).
- To ensure that all businesses are inspected on schedule according to the North Carolina Fire Prevention Code.

Objectives

- To complete our annual compliance report for the Commission on Fire Accreditation International (CFAI).
- To ensure all fire department members receive the required training recommended by the Insurance Service Office (ISO).
- To complete the purchase of a Fire Engine to be assigned to the Gaston Day Road Fire Station to coincide with our Fire Apparatus Replacement Schedule.
- To maintain the Fire Inspection Schedule set forth by the North Carolina Fire Prevention Code.



Fire Department Life Safety Division

Service Area Objective

The goal of the Gastonia Fire Department Life Safety Division is to maintain responsibility for fire inspection, plan review and fire cause determination through fire code enforcement and public education.

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Estimate	2020/2021 Goal	
# of inspections	Workload Measure	5,117	5,576	5,900	
# of violation notices issued	Workload Measure	4,949	5,050	3,700	
# of education programs conducted	Workload Measure	146	215	325	
Annual cost per inspection	Efficiency Measure	\$101.25	\$105.50	\$107.00	
# of inspections per inspector	Efficiency Measure	1,450	1,550	1,500	
# of complaints per inspector	Efficiency Measure	7	8	3	
% of violations arising from an inspection	Effectiveness Measure	59%	62%	52%	
% of re-inspections arising from an inspection	Effectiveness Measure	29%	32%	20%	
Number of residents receiving public education & training	Effectiveness Measure	6,200	6,700	7,200	
Public education program hours of training provided	Effectiveness Measure	279	325	375	
Fire cause & origin investigations	Effectiveness Measure	323	374	225	

Fire Department Training Division

Service Area Objective

The goal of the Gastonia Fire Department Training Division is to provide training to 134 certified firefighters and 5 life

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Estimate	2020/2021 Goal
# of training hours per firefighter	Workload Measure	212	227	248
Cost of training per firefighter	Efficiency Measure	\$304.96	\$304.96	\$320.20
Total number of required certifications held by firefighters	Efficiency Measure	563	563	563
Average budgeted cost per training per firefighter	Efficiency Measure	\$304.96	\$304.96	\$320.20
% of employees meeting NC mandate of		100%	100%	100%
36 hours of training per firefighter to	Effectiveness Measure	meeting this	meeting this	meeting this
maintain eligibility for pension fund		requirement	requirement	requirement
Total training hours logged per year	Effectiveness Measure	29,978	32,000	35,000
% of employees meeting ISO		60%	85%	95%
recommendation of 228 hours of	Effectiveness Measure	meeting this	meeting this	meeting this
training per employee		requirement	requirement	requirement



Fire Department Operations Division

Service Area Objective

The goal of the Operations Division of the Gastonia Fire Department is to help safeguard the lives and property of the citizens of Gastonia from the adverse effects of fires, medical emergencies, chemical exposure emergencies or any other dangerour occurrences. In addition, the Operations Division performs considerable non-emergency duties including training, preplanning, hydrant inspections, publice education, apparatus maintenance and station maintenance.

Performance Indicator	Measure Type	2018/2019 Actual	2018/2019 Estimate	2019/2020 Goal
# of dispatched calls	Workload Measure	10,435	11,500	11,000
# of HazMat incidents	Workload Measure	137	120	125
Total property loss from fires	Efficiency Measure	\$668,226	\$1,400,000	\$600,000
Total dollar savings from fires	Efficiency Measure	\$6,264,379	\$7,000,000	\$7,000,000
Company turn-out time for	Effectiveness Measure	89.01% of	< 90-92% of	< 90-92% of
emergencies	Effectiveness Measure	the time	the time	the time
% of time 1st Company on scene in	Effectiveness Measure	96%	94%	95%
under 5 minutes on structure fires	Effectiveness Measure	90%	94%	93%
*Effective Response force time	Effectiveness Messure	92%	< 10:20 96%	< 10:20 95%
	Effectiveness Measure	of the time	of the time	of the time

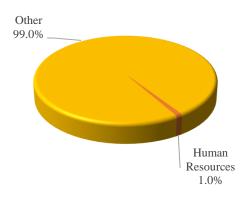
^{*} Effective Response force is the number of personnel (15 firefighters) needed on scene to effectively mitigate fire scenes. < 10:20, 90% of the time is our benchmark.

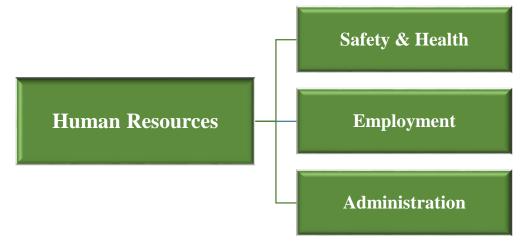


Human Resources











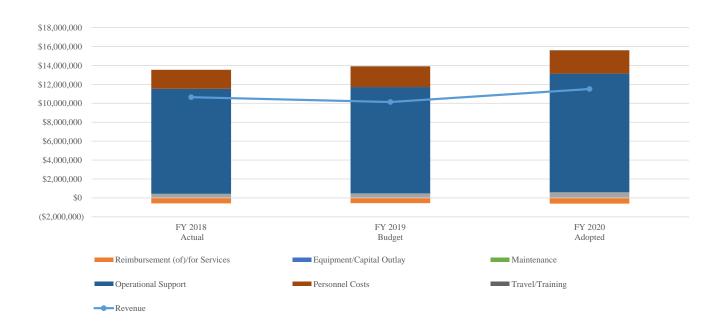
Human Resources

Judy Smith - Director of Human Resources

Department Mission

The mission of the City of Gastonia's Human Resources Department is to support the City's strategic vision by attracting, developing and retaining a highly qualified and diverse workforce.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$9,642,524	\$9,929,980	\$11,501,550	\$1,571,570	15.83%
Appropriated Fund Balance	\$0	\$204,000	\$0	(\$204,000)	-100.00%
Investment Earnings	\$3,349	\$1,000	\$8,300	\$7,300	730.00%
Transfers In	\$1,000,000	\$0	\$0	\$0	0.00%
Total Revenues	\$10,645,873	\$10,134,980	\$11,509,850	\$1,374,870	13.57%
Expenditures					
Personnel Costs	\$1,992,745	\$2,186,548	\$2,448,350	\$261,802	11.97%
Travel/Training	\$10,210	\$13,394	\$30,115	\$16,721	124.84%
Operational Support	\$11,100,644	\$11,206,417	\$12,539,697	\$1,333,280	11.90%
Maintenance	\$397	\$3,000	\$1,012	(\$1,988)	-66.27%
Equipment/Capital Outlay	\$0	\$5,106	\$0	(\$5,106)	-100.00%
Equip Lease & Utilities	\$7,591	\$7,690	\$8,167	\$477	6.20%
Contracted Services	\$426,201	\$498,370	\$585,763	\$87,393	17.54%
Total Expenditures	\$13,537,788	\$13,920,525	\$15,613,104	\$1,692,579	12.16%
Reimbursement (of)/for Services	(\$575,563)	(\$553,391)	(\$606,023)	(\$52,632)	9.51%



The primary role of the City of Gastonia's Human Resources Department is to maximize the potential of every single employee. We accomplish this by recruiting a diversified and qualified workforce, offering competitive compensation, outstanding benefits, and employee relations. This department ensures compliance in all employment and employee matters. Additionally, we are responsible for the City's risk management, health and wellness, and safety programs. This is accomplished in an atmosphere of teamwork and positive customer service.

Budget Highlights

- Coordinate two assessment centers in the public safety area at a cost of \$18,000.
- Purchase property and liability coverages for all City properties at a cost of \$600,500.
- File all claims through the claims administrator at a cost of \$134,500 in the General Fund.
- Purchase workers' compensation coverage and process claims at a cost of \$600,000 in the general fund.

Goals

- Provide guidance to all departments on employee issues and personnel policies, ensuring compliance with all federal, state, and local regulations.
- Strive to improve customer service so as to improve recruitment, retention, wellness, employee relations, and employee safety.

- Ensure market competitive classification and compensation.
- Coordinate and conduct biennial compensation study.
- Review and update all career paths.
- Implement formalized supervisor training program.
- Implement employee engagement and development program including leadership academy.
- Implement diversity, equity, and inclusion program.
- Ensure continuous improvement of and expansion of wellness program and overall culture of workplace wellness.



Human Resources Administration & Employment Division

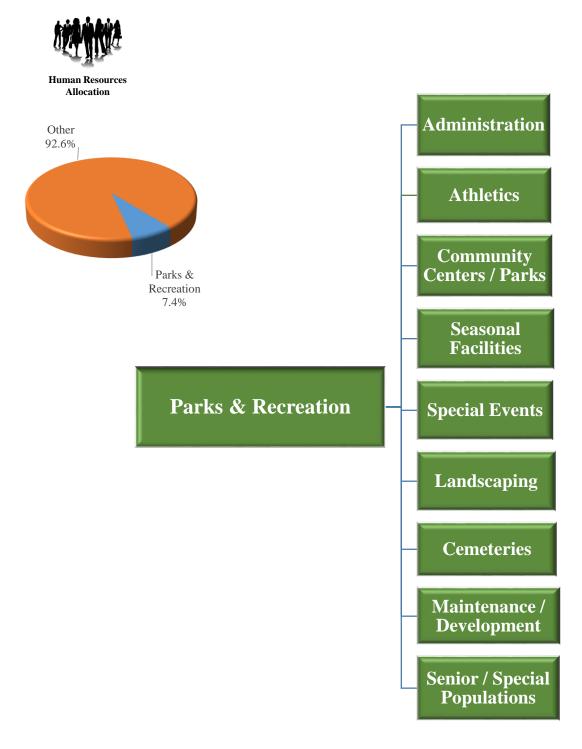
Service Area Objective

The goal of the City of Gastonia Human Resources Administration & Employment Division is to provide for the administration of the City's risk management, insurance, benefits, employee health and safety, employment, and other personnel related programs for the City and its workforce. In addition, the division is responsible for maintaining employee records and regulatory compliance, as well as for providing policy guidance and assistance to the City's managers, supervisors and employees.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of property/casualty insurance claims processed	Workload Measure	87	101	85
# of employment applications taken	Workload Measure	9,973	9,784	9,800
Avg cost of property/casualty claims	Effectiveness Measure	\$1,491.08	\$1,372.95	\$1,500.00
# of individuals promoted/hired	Effectiveness Measure	176	188	180
# of physician required medicals	Effectiveness Measure	39	22	25

Parks & Recreation







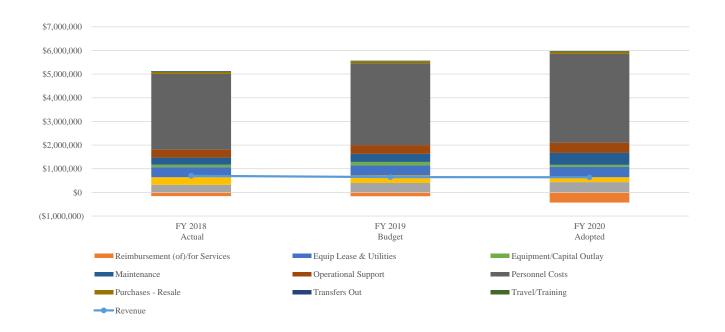
Parks & Recreation

Cam Carpenter - Director of Parks & Recreation

Department Mission

The mission of the Gastonia Parks and Recreation Department is to responsibly manage natural resources; provide excellent parks, facilities, and recreation opportunities for the community; and ensure the highest quality of life for current and future generations.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues	Actual	Duuget	Adopted	Change	Change
Other Revenues	\$15,936	\$13,480	\$9,000	(\$4,480)	-33.23%
Non-recurring Grants	\$827	\$500	\$0	(\$500)	-100.00%
Investment Earnings	\$82	\$0	\$0	\$0	0.00%
Fees	\$683,779	\$632,650	\$629,150	(\$3,500)	-0.55%
Total Revenues	\$700,625	\$646,630	\$638,150	(\$8,480)	-1.31%
Expenditures					
Personnel Costs	\$3,206,757	\$3,455,360	\$3,750,654	\$295,294	8.55%
Travel/Training	\$24,401	\$28,244	\$36,082	\$7,838	27.75%
Purchases - Resale	\$85,019	\$85,727	\$90,500	\$4,773	5.57%
Operational Support	\$338,479	\$371,057	\$437,178	\$66,121	17.82%
Maintenance	\$300,479	\$339,680	\$502,213	\$162,533	47.85%
Equipment/Capital Outlay	\$100,358	\$149,278	\$87,000	(\$62,278)	-41.72%
Transfers Out	\$4,995	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$425,120	\$425,050	\$435,797	\$10,747	2.53%
Debt Service	\$320,607	\$314,403	\$207,476	(\$106,927)	-34.01%
Contracted Services	\$321,570	\$399,331	\$434,465	\$35,134	8.80%
Total Expenditures	\$5,127,784	\$5,568,130	\$5,981,365	\$413,235	7.42%
Reimbursement (of)/for Services	(\$156.967)	(\$166.172)	(\$432,862)	(\$266,690)	160.49%



The City of Gastonia Parks and Recreation Department works to provide a wholesome program of leisure, recreational, tourism and cultural opportunities and facilities to enhance the quality of life for Gastonia residents and visitors.

Budget Highlights

- Security Camera upgrades to Rankin and Lineberger Parks.
- Prioritize and complete wooden athletic light poles replacement plan.
- Gym Renovations at Phillips Center (floor, scoreboard, and paint).
- Complete renovations to Martha Rivers (Backstop area, LED pathway lighting, and Restrooms repairs).
- Completion of PARTF (Parks and Recreation Trust Fund) and RTP (Recreational Trails-Program Grant) grant applications.
- Construction of Columbarium at Armstrong cemetery.
- Downtown and street beautification projects.

Goals

- Continue successful partnerships with community stakeholders.
- Complete safety (lighting and security camera) upgrades at all Community Centers.
- Complete renovations to Martha Rivers (Backstop area, LED pathway lighting, and Restrooms repairs).
- Complete gym floor replacement at Phillips Center.
- Construct new playgrounds at T Jeffers, Phillips, and Erwin Centers utilizing CDBG funding.
- Increase Parks and Recreation facility, parks and program awareness.
- Develop site plan, cost estimates, and funding opportunities for All Inclusive Park for special populations, seniors, and Veterans.
- Increase youth and adult participation in facilities, programs, and athletics.
- Plan and Implement a successful Special Event series.

- Expand community partnerships among private and civic organizations, schools, and local organizations.
- Increase marketing, implementation of new programs, and increase participation in youth and adult activities and programs.
- Expand partnerships/opportunities with Senior and Special Population Communities.
- Develop and implement best practices for maximizing facility utilization for weekend athletic tournaments which impact the community's travel and tourism.
- Streamline Parks and Recreation operations to better utilize current resources and maximize revenue potential.
- Develop a systematic approach to market facilities, parks, and programs.
- Research and apply for local, state, and federal grants to develop and assist projects.



Recreation Department Athletics Division

Service Area Objective

The goal of the City of Gastonia Recreation Department Athletics Division is to provide programs for Gastonia residents and visitors in the form of leagues, tournaments, clincis and other special events which are designed to enhance the lives of our citizens by providing wholesome leisure time activities.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of youth athletic teams	Workload Measure	235	239	240
# of adult athletic teams	Workload Measure	43	33	45
# of swimmers at City pool facilities	Workload Measure	29,383	37,066	36,000
Monthly cost per athletic team participant (youth)	Efficiency Measure	\$8.37	\$8.71	\$9.04
Monthly cost per athletic team participant (adult)	Efficiency Measure	\$9.54	\$11.76	\$9.83
Total cost for operation of City pool facilities (10 & 12 weeks)*	Efficiency Measure	\$93,500	\$112,000	\$120,000
% of cost of pool operation vs. revenues received	Effectiveness Measure	93.00%	85.00%	93.63%

Recreation Department Organized Programs Division

Service Area Objective

The goal of the City of Gastonia Recreation Department Organized Programs Division is to provide for the day-to-day needs of the community by offering year round instructional classes for persons of all ages at a nominal fee.

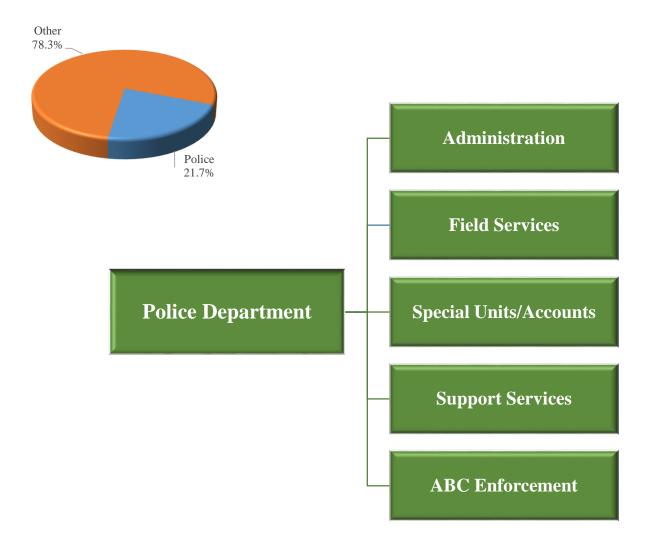
Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of participants in special population activities	Workload Measure	27	30	30
# of adults participating in programs	Workload Measure	306	286	300
# of children attending live theatrical performances	Workload Measure	18	8	18
Monthly cost per special population participant	Efficiency Measure	\$1.01	\$0.84	\$0.89
Monthly cost per adult program participant	Efficiency Measure	\$0.83	\$0.96	\$0.88
Monthly cost per theatrical performance attendee	Efficiency Measure	\$0.92	\$2.02	\$0.94
% of cost of program operation vs. revenue received	Effectiveness Measure	5.31%	7.80%	6.13%
% of cost of special population programs vs. revenue received	Effectiveness Measure	7.87%	6.38%	6.81%
% of cost of theatrical performances vs. revenue received	Effectiveness Measure	3.77%	9.51%	3.75%
% of cost of adult program vs. revenue received	Effectiveness Measure	5.36%	8.96%	5.33%

Police











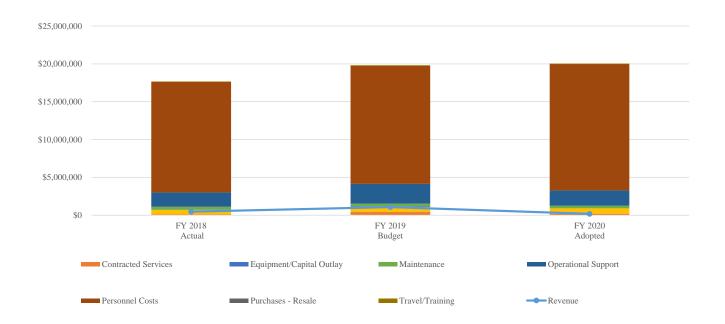
Police

Robert C. Helton, Jr. - Police Chief

Department Mission

To protect, serve, and enhance the quality of life for all.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Recurring Grants	\$5,582	\$99,006	\$0	(\$99,006)	-100.00%
Other Revenues	\$439,006	\$291,697	\$169,500	(\$122,197)	-41.89%
Appropriated Fund Balance	\$0	\$675,385	\$0	(\$675,385)	-100.00%
Non-recurring Grants	\$15,412	\$0	\$0	\$0	0.00%
Investment Earnings	\$7,875	\$0	\$0	\$0	0.00%
Fees	\$4,528	\$9,100	\$8,500	(\$600)	-6.59%
Total Revenues	\$472,403	\$1,075,188	\$178,000	(\$897,188)	-83.44%
Expenditures					
Personnel Costs	\$14,597,383	\$15,598,767	\$16,699,181	\$1,100,414	7.05%
Travel/Training	\$66,101	\$91,631	\$67,800	(\$23,831)	-26.01%
Purchases - Resale	\$0	\$2,408	\$2,000	(\$408)	-16.94%
Operational Support	\$1,902,871	\$2,605,500	\$2,021,549	(\$583,951)	-22.41%
Maintenance	\$373,760	\$331,472	\$316,352	(\$15,120)	-4.56%
Equipment/Capital Outlay	\$44,970	\$123,242	\$10,000	(\$113,242)	-91.89%
Equip Lease & Utilities	\$588,656	\$654,022	\$720,121	\$66,099	10.11%
Debt Service	\$0	\$954	\$0	(\$954)	-100.00%
Contracted Services	\$105,493	\$419,905	\$208,075	(\$211,830)	-50.45%
Total Expenditures	\$17,679,235	\$19,827,901	\$20,045,078	\$217,177	1.10%



The Gastonia Police Department is a professional police services organization that is committed to enhancing the quality of life for all citizens by utilizing the philosophy of Intelligence-Led Problem Oriented Policing to prevent crime and reduce the fear of crime. We do this by partnering with our community to promote a responsible approach to quality of life issues. The Gastonia Police Department promotes effective coordination and cooperation with other city agencies and community organizations in order to prevent crime and solve neighborhood issues, allowing the City of Gastonia to be safe and inviting for all who live, work and recreate in our city.

Budget Highlights

- Utilizing Asset Forfeiture funds for one (1) officer to attend Polygraphist School \$14,000.
- Requesting grant funding for four (4) traffic officers and equipment through NC Governor's Highway Safety Program \$476,260.

Goals

- Utilize Intelligence-Led Problem Oriented Policing to identify and manage public safety issues.
- Improve the efficiency and effectiveness of our delivery of police services by adopting relevant available technological solutions.
- Expand our emphasis on recruitment, retention efforts and training in order to maintain full staffing levels, maximize officer safety and promote professional standards.
- Continue maintenance of the CALEA accreditation program and maintain standards to achieve annual audits.
- Develop, promote, and maintain community partnerships.
- Communicate effectively throughout the organization with external partners.
- Advance a culture of health and wellness for all employees at the GPD.
- Provide employees with opportunities for meaningful work, challenging goals, and career development.
- Continue involvement and support of the Drug Diversion and Treatment program to include the continued partnership with The Gaston Controlled Substances Coalition in addressing the opioid epidemic.

- Formalize a Career Development Program within the department to help promote career path opportunities and improve employee retention.
- Identify social diversion opportunities within the community and create evidence-based programs to address the issue.
- Develop and distribute mainstream GPD recruiting media to address current deficiencies in staffing.
- Pursue intelligence led problem oriented policing training for all employees.
- Partner with area high schools, the medical community, and the North Carolina Drivers Education System in implementing the evidence-based Teen Driving Education program, ThinkFirst.



Police Department Patrol Division

Service Area Objective

The goal of the Patrol Division of the Gastonia Police Department is to address community problems and assure a safe community environment through directed and routine patrols and through community involvement and education. The division includes the Patrol Bureau, Community Services Bureau, the K-9 Unit, Property/Evidence, Planning/Training and the Police Pistol/Rifle Range.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# UCR Part I Crimes	Workload Measure	4,510	4,137	4,200
# of sworn patrol officers per 1,000 UCR Part I Crime	Workload Measure	29.05	32.15	32.14
Annual cost per dispatched call	Efficiency Measure	\$123.80	\$136.13	\$147.33
# dispatched calls per patrol officer	Efficiency Measure	634	601	593
Annual average response time to highest priority calls	Effectiveness Measure	0:05:45	0:05:59	0:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Effectiveness Measure	5.09	3.51	3.21



Police Department Support Services Division

Service Area Objective

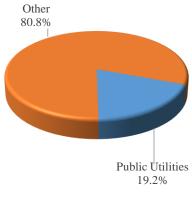
The goal of the Support Services Division of the Gastonia Police Department is to provide investigation services consisting of

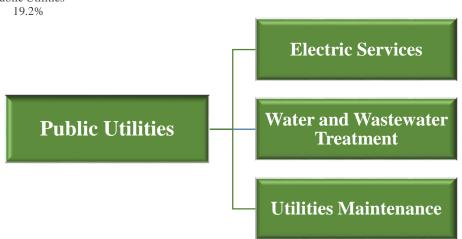
Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Workload Measure	4,510	4,137	4,200
# of cases assigned annually	Workload Measure	2,392	1,863	2,000
Cost per case assigned annually	Efficiency Measure	\$1,445.95	\$1,975.61	\$1,932.02
# of cases assigned annually per investigative officer	Efficiency Measure	58.3	46.6	52.6
# UCR Part I crimes cleared in year as % of such crimes reported in year	Effectiveness Measure	42.2%	37.7%	38.1%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Effectiveness Measure	0.26	0.13	0.13

Public Utilities











Revenue

Electric

Joe Albright - Director of Public Utilities

Department Mission

The Electric Divsion is committed to operate and maintain its electrical system in a manner to provide the most reliable and satisfactory electric service for all citizens at a fair and equitable cost.

		FY 2018	FY 2019	FY 2020	Amount	%
		Actual	Budget	Adopted	Change	Change
Revenues						
Other Revenu		\$1,138,167	\$894,082	\$5,903,454	\$5,009,372	560.28%
Appropriated	Fund Balance	\$0	\$6,226,221	\$2,600,000	(\$3,626,221)	-58.24%
Non-recurring	g Grants	\$0	\$15,000	\$0	(\$15,000)	-100.00%
Investment E	arnings	\$113,668	\$68,000	\$115,000	\$47,000	69.12%
Fees		\$823,021	\$887,000	\$820,000	(\$67,000)	-7.55%
Electric Collec	ctions	\$77,262,256	\$78,825,150	\$79,434,194	\$609,044	0.77%
Transfers In		\$286,000	\$102,000	\$60,000	(\$42,000)	-41.18%
Total Revenue	es	\$79,623,112	\$87,017,453	\$88,932,648	\$1,915,195	2.20%
Expenditures						
Personnel Cos	ats	\$4,106,078	\$4,337,466	\$4,546,750	\$209,284	4.83%
Travel/Trainin		\$42,557	\$63,871	\$77,040	\$13,169	20.62%
Purchases - Re	0	\$61,251,097	\$66,715,631	\$67,895,888	\$1,180,257	1.77%
Operational Su		\$2,761,745	\$3,032,298	\$3,372,685	\$340,387	11.23%
Maintenance		\$1,028,157	\$1,045,734	\$1,252,678	\$206,944	19.79%
Equipment/Ca	npital Outlay	\$128,650	\$2,102,567	\$1,949,865	(\$152,702)	-7.26%
Transfers Out		\$4,145,948	\$5,160,000	\$5,160,000	\$0	0.00%
Equip Lease &		\$477,668	\$481,836	\$426,663	(\$55,173)	-11.45%
Debt Service		\$16,869	\$16,869	\$65,632	\$48,763	289.07%
Contracted Ser	rvices	\$718,721	\$1,056,022	\$1,150,684	\$94,662	8.96%
Total Expendi		\$74,677,490	\$84,012,294	\$85,897,885	\$1,885,591	2.24%
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\$10,000,000 —						
\$0 —						
	FY 2018 Actual		FY 2019 Budget		FY 2020 Adopted	
	Reimbursement (of)/for Services	Equip Lease	e & Utilities	Equipment/0	Capital Outlay	
	Maintenance	Operational	Support	Personnel C	osts	
	Purchases - Resale	Transfers O	ut	Travel/Train	ning	



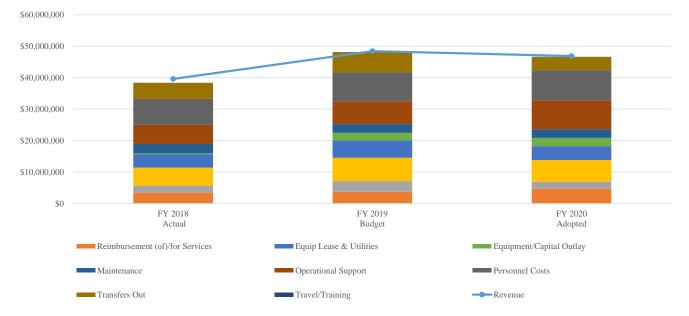
Water/Sewer

Joe Albright - Director of Public Utilities

Department Mission

The Water/Sewer division is committed to serving the needs of all customers by providing reliable high-quality drinking water and wastewater disposal services, while providing for future economic growth via progressive planning; implementing water conservation measures; safeguarding public health and the environment; and providing for continuous process improvements and cost efficiencies.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Water & Sewer	\$35,800,349	\$39,754,116	\$38,925,695	(\$828,421)	-2.08%
Other Revenues	\$109,653	\$90,800	\$75,000	(\$15,800)	-17.40%
Appropriated Fund Balance	\$0	\$4,366,014	\$5,334,885	\$968,871	22.19%
Investment Earnings	\$187,692	\$135,000	\$195,000	\$60,000	44.44%
Fees	\$1,052,527	\$793,483	\$843,027	\$49,544	6.24%
Assessments	\$6,720	\$1,650	\$2,800	\$1,150	69.70%
Transfers In	\$2,448,078	\$3,299,777	\$1,528,977	(\$1,770,800)	-53.66%
Total Revenues	\$39,605,019	\$48,440,840	\$46,905,384	(\$1,535,456)	-3.17%
Expenditures					
Personnel Costs	\$8,205,669	\$9,254,462	\$9,582,365	\$327,903	3.54%
Travel/Training	\$52,542	\$77,700	\$75,990	(\$1,710)	-2.20%
Operational Support	\$6,156,618	\$7,269,235	\$9,245,295	\$1,976,060	27.18%
Maintenance	\$2,947,862	\$2,784,288	\$2,700,685	(\$83,603)	-3.00%
Equipment/Capital Outlay	\$365,071	\$2,467,601	\$2,655,043	\$187,442	7.60%
Transfers Out	\$5,066,978	\$6,320,577	\$4,157,777	(\$2,162,800)	-34.22%
Equip Lease & Utilities	\$4,187,932	\$5,440,379	\$4,361,965	(\$1,078,414)	-19.82%
Debt Service	\$5,737,597	\$7,422,239	\$6,942,403	(\$479,836)	-6.46%
Contracted Services	\$2,219,793	\$3,395,723	\$2,269,257	(\$1,126,466)	-33.17%
Total Expenditures	\$34,940,060	\$44,432,204	\$41,990,780	(\$2,441,424)	-5.49%
Reimbursement (of)/for Services	\$3,457,161	\$3,738,568	\$4,644,146	\$905,578	24.22%



The City of Gastonia's Public Utilities Department desires to be a recognized and valued leader in the delivery of electric, water and sewer services and continually strive toward excellence. The Department provides electric service to over 28,000 customers, which includes residential, commercial, and industrial customers. In addition to electric service, the Department provides water/sewer service to over 30,000 customers, and is also a regional provider of wholesale water and sewer services to surrounding municipalities.

Budget Highlights

- Continue to prioritize tree trimming to maintain electrical system reliability while preserving a balanced approach, respectful of the Tree City USA status.
- Complete the electric utility relocation for the Franklin Urban Sports & Entertainment District.
- Continue program of changing out public streetlight from high pressure sodium to LED.
- Initiation of new membrane filtration and other new technologies and processes at the Water Treatment Plant following completion of the renovation project.
- Continued 15-year replacement cycle for water meters.
- Continue phase clearing of the Cramer Mountain sewer right of ways.

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications as well as administrative tasks for the department.
- Improve the electric system reliability.
- Lower overall electric system losses.
- Conduct an employee growth and development program within the electric division.
- Continue and enhance the vegetation management solution to increase reliability of the City's electric grid.
- Promote TRU by forming new partnerships and continuing existing partnerships.
- Serve growth areas with water and sewer service as part of the regional system.
- Improve condition and knowledge of water distribution and sanitary sewer collection systems.
- Reduce overall sanitary sewer collection system inflow and infiltration.
- Ensure wastewater treatment plants can meet NPDES permit limits through 2030.
- Ensure the operability of the water and sewer SCADA control system.
- Improve the overall conservation of water.
- Ensure TRU Drinking Water meets all current and proposed State and Federal regulations.

- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers.
- Provide regular training opportunities to develop knowledge, consistency, and accuracy among staff.
- Continue electrical pole inspections, perform substation and electric system maintenance, and perform system sectionalizing study all to improve the electric system reliability.
- Increase electric conductor size, evaluate transformer loading, replace HPS with LED lighting, and implement system voltage optimization to lower system losses.
- Continue providing lineman career development through ElectriCities of North Carolina.
- Maintain job safety training, first aid training, and create software training programs for electric employees.
- Complete the installation of the first redundant electrical substation at the Long Creek Wastewater Treatment Plant.
- Work with municipal wholesale and other bulk water and sewer customers to renew utility agreements as they reach the renewal period.
- Complete the Asset and Inventory Assessment for the water and sewer systems.
- Continue valve inspection program with a goal to exercise, inspect, and GPS at least 10% of distribution valves a year.
- Continue TRU leak detection program and sewer acoustic inspection program to evaluate 10% of the distribution and collection system this year.
- Undertake and complete computer modeling of the Crowders Creek Wastewater Treatment Plant processes.
- Complete SCADA projects to ensure the reliability of the Crowders Creek WWTP control system and determine the optimal communication routes between remote sites.



Public Utilities Department Electric Division

Service Area Objective

The goal of the Electric Services Division is to maintain and operate a safe and reliable system in an economic and environmentally friendly manner for its customer owners, which includes residential, commercial and industrial customers.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# of service calls	Workload Measure	2,651	2,515	2,700
# of meters repaired	Workload Measure	290	347	250
Annual cost per service call	Efficiency Measure	\$415.75	\$471.60	\$475.93
# of service calls assigned per technician	Efficiency Measure	204	193	208
# of meters repaired by technician	Efficiency Measure	41	43	41
Annual average response time for	Effectiveness Measure	27.50	20.00	20.00
service calls (emergencies only)	Effectiveness Measure	Minutes	Minutes	Minutes



Public Utilities Department Water Treatment Division

The goal of the City of Gastonia Water Treatment Division is to provide water to all household, municipal, commercial and industrial customers and to guarantee prompt courteous and reliable service. The Division is also responsible for ensuring customers receive water that is free of health hazards and meets all applicable federal and state standards.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
Aveg daily treatment per each water customer (gallons)	Workload Measure	464.61	467.18	461.89
Average annual operating cost per thousand gallon of water treated	Efficiency Measure	\$0.8070	\$1.1200	\$0.9200
Annual operating costs per water customer	Efficiency Measure	\$145.51	\$190.44	\$155.18
Annual operating cost per customer by population served	Efficiency Measure	\$51.99	\$69.16	\$56.88
Water complaints responded to within 24 hours	Effectiveness Measure	87%	91%	100%



Public Utilities Department Wastewater Treatment Division

Service Area Objective

The goal of the City of Gastonia Wastewater Treatment Division as part of Two Rivers Utilities is to provide wastewater treatment services to individual consumers, as well as industrial and commercial customers of the greater Gastonia area in a prompt, courteous and reliable manner.

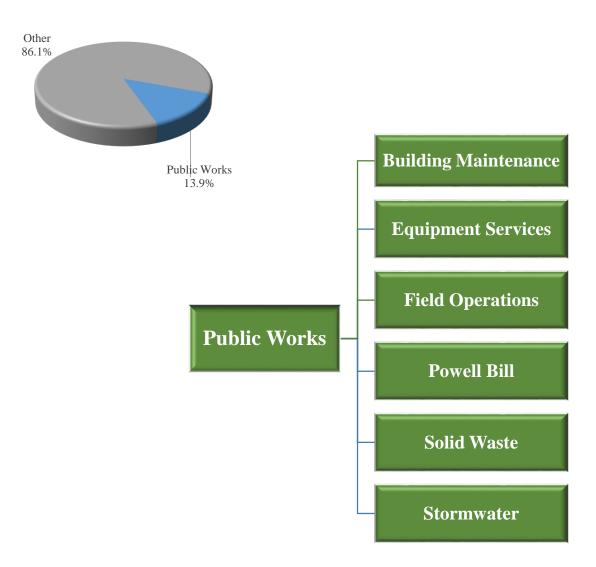
Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
Average daily treatment per each sewer customer (gallons)	Workload Measure	393	488	388
Average annual operating cost per thousand gallon of sewer treated	Efficiency Measure	\$2.17	\$1.88	\$2.17
Annual operating costs per sewer customer	Efficiency Measure	\$311.47	\$355.14	\$307.16
Annual operating cost per customer by population served	Efficiency Measure	\$106.66	\$113.50	\$102.07
Number of validated complaints per customers regarding odors	Effectiveness Measure	0.09	0.04	0.06
# of sewer overflows	Effectiveness Measure	15	15	15



Public Works









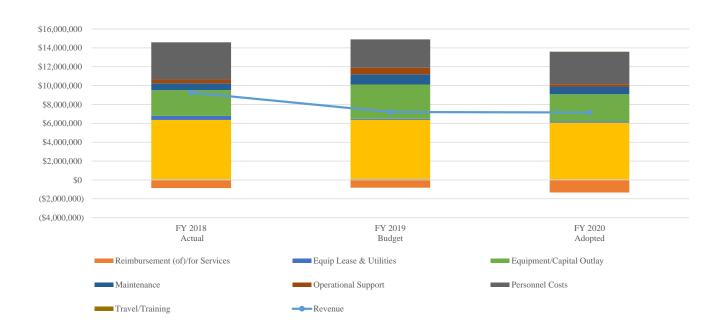
Public Works

Dale Denton - Director of Public Works

Department Mission

The mission of the Public Works Department is to continually strive toward excellence in the delivery of municipal services to our citizens and customers in a courteous, safe, efficient, and cost-effective manner in the areas of Transportation Systems, Stormwater Systems, Solid Waste and other Public Works Programs. The Department also procures, manages and maintains vehicles and equipment for all City Departments, and maintains all City buildings.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
State Transfers	\$390,773	\$285,525	\$255,000	(\$30,525)	-10.69%
Other Revenues	\$6,809,985	\$6,912,567	\$6,815,206	(\$97,361)	-1.41%
Investment Earnings	\$31,771	\$0	\$30,000	\$30,000	100.00%
Funding for Roads	\$2,030,347	\$0	\$0	\$0	0.00%
Fees	\$532	\$600	\$50,600	\$50,000	8333.33%
Total Revenues	\$9,263,408	\$7,198,692	\$7,150,806	(\$47,886)	-0.67%
Expenditures					
Personnel Costs	\$3,915,318	\$3,002,344	\$3,439,008	\$436,664	14.54%
Travel/Training	\$15,934	\$9,095	\$12,460	\$3,365	37.00%
Operational Support	\$416,553	\$685,296	\$249,766	(\$435,530)	-63.55%
Maintenance	\$722,082	\$1,091,223	\$821,997	(\$269,226)	-24.67%
Equipment/Capital Outlay	\$2,732,710	\$3,622,215	\$2,862,916	(\$759,299)	-20.96%
Equip Lease & Utilities	\$429,393	\$120,066	\$145,727	\$25,661	21.37%
Debt Service	\$6,277,931	\$6,260,662	\$5,992,518	(\$268,144)	-4.28%
Contracted Services	\$80,727	\$109,331	\$77,600	(\$31,731)	-29.02%
Total Expenditures	\$14,590,649	\$14,900,232	\$13,601,992	(\$1,298,240)	-8.71%
Reimbursement (of)/for Services	(\$856,590)	(\$817,785)	(\$1,322,116)	(\$504,331)	61.67%





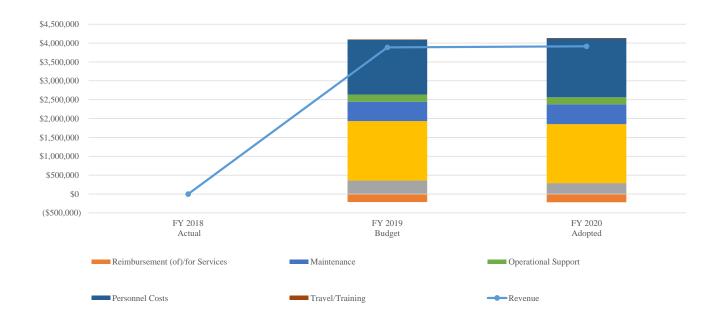
Powell Bill

Dale Denton - Director of Public Works

Department Mission

Powell Bill funds are State appropriated revenues that are used primarily for the maintenance and resurfacing of streets within the limits of the City of Gastonia, as mandated by North Carolina General Statute 136-41.3. Additional allowable uses include maintaining, repairing, constructing, reconstructing or widening of streets or public thoroughfares, including bridges, drainage, curb and gutter, and sidewalks.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues	retuar	Duager	Haoptea	Change	Change
State Transfers	\$0	\$130,000	\$140,000	\$10,000	7.69%
Other Revenues	\$0	\$500	\$1,500	\$1,000	200.00%
Investment Earnings	\$0	\$0	\$12,000	\$12,000	100.00%
Funding for Roads	\$0	\$2,030,347	\$2,036,349	\$6,002	0.30%
Transfers In	\$0	\$1,725,063	\$1,725,063	\$0	0.00%
Total Revenues	\$0	\$3,885,910	\$3,914,912	\$29,002	0.75%
Expenditures					
Personnel Costs	\$0	\$1,453,164	\$1,556,049	\$102,885	7.08%
Travel/Training	\$0	\$11,792	\$11,792	\$0	0.00%
Operational Support	\$0	\$188,119	\$191,812	\$3,693	1.96%
Maintenance	\$0	\$514,705	\$521,372	\$6,667	1.30%
Equipment/Capital Outlay	\$0	\$1,572,500	\$1,562,500	(\$10,000)	-0.64%
Equip Lease & Utilities	\$0	\$358,781	\$290,041	(\$68,740)	-19.16%
Total Expenditures	\$0	\$4,099,061	\$4,133,566	\$34,505	0.84%
Reimbursement (of)/for Services	\$0	(\$213,151)	(\$218,654)	(\$5,503)	2.58%





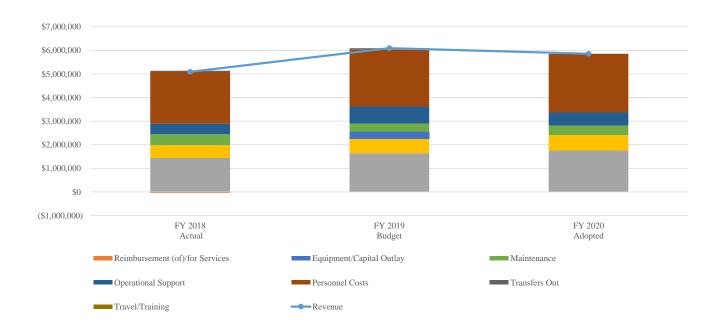
Solid Waste

Dale Denton - Director of Public Works

Department Mission

The mission of the Public Works Department's Solid Waste Division is to plan, develop, and operate a sustainable system of solid waste collection and disposal that reduces the impact on our natural resources by promoting residential recycling and ensures an ongoing dedication to customer satisfaction.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues			•		<u> </u>
Solid Waste Charges	\$1,860,206	\$2,393,172	\$2,498,000	\$104,828	4.38%
Other Revenues	\$60,366	\$49,650	\$45,650	(\$4,000)	-8.06%
Appropriated Fund Balance	\$0	\$450,453	\$0	(\$450,453)	-100.00%
Investment Earnings	\$4,760	\$0	\$5,000	\$5,000	100.00%
Fees	\$264,804	\$462,400	\$406,800	(\$55,600)	-12.02%
Transfers In	\$2,900,939	\$2,738,448	\$2,902,593	\$164,145	5.99%
Total Revenues	\$5,091,074	\$6,094,123	\$5,858,043	(\$236,080)	-3.87%
Expenditures					
Personnel Costs	\$2,194,997	\$2,407,174	\$2,487,228	\$80,054	3.33%
Travel/Training	\$5,031	\$5,105	\$6,000	\$895	17.53%
Operational Support	\$446,519	\$725,023	\$546,010	(\$179,013)	-24.69%
Maintenance	\$463,718	\$351,147	\$410,436	\$59,289	16.88%
Equipment/Capital Outlay	\$0	\$303,255	\$0	(\$303,255)	-100.00%
Transfers Out	\$49,076	\$58,000	\$0	(\$58,000)	-100.00%
Equip Lease & Utilities	\$538,920	\$607,745	\$652,375	\$44,630	7.34%
Contracted Services	\$1,440,734	\$1,636,674	\$1,755,994	\$119,320	7.29%
Total Expenditures	\$5,138,994	\$6,094,123	\$5,858,043	(\$236,080)	-3.87%
Reimbursement (of)/for Services	(\$46,646)	\$0	\$0	\$0	0.00%





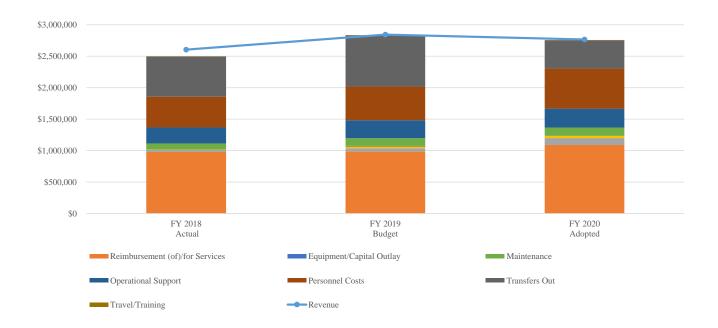
Stormwater Utilities

Dale Denton - Director of Public Works

Department Mission

The mission of the Public Works Department's Stormwater Utility is dedicated to the management, construction, maintenance, NPDES Permit compliance, and enhancement of stormwater systems and programs in the City of Gastonia. The Stormwater Utility works in concert with other water resource management programs.

	FY 2018 Actual	FY 2019 Budget	FY 2020 Adopted	Amount Change	% Change
Revenues			•		<u> </u>
Stormwater	\$2,581,284	\$2,562,572	\$2,661,178	\$98,606	3.85%
Other Revenues	\$2,080	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$247,853	\$83,000	(\$164,853)	-66.51%
Investment Earnings	\$3,872	\$1,500	\$5,000	\$3,500	233.33%
Fees	\$17,985	\$13,050	\$17,050	\$4,000	30.65%
Transfers In	\$0	\$19,000	\$0	(\$19,000)	-100.00%
Total Revenues	\$2,605,221	\$2,843,975	\$2,766,228	(\$77,747)	-2.73%
Expenditures					
Personnel Costs	\$488,771	\$534,652	\$637,518	\$102,866	19.24%
Travel/Training	\$2,183	\$4,476	\$5,725	\$1,249	27.90%
Operational Support	\$255,186	\$286,653	\$301,611	\$14,958	5.22%
Maintenance	\$97,606	\$123,161	\$131,700	\$8,539	6.93%
Equipment/Capital Outlay	\$0	\$5,851	\$0	(\$5,851)	-100.00%
Transfers Out	\$639,082	\$814,761	\$449,085	(\$365,676)	-44.88%
Equip Lease & Utilities	\$4,742	\$32,916	\$34,991	\$2,075	6.30%
Contracted Services	\$32,604	\$50,915	\$109,040	\$58,125	114.16%
Total Expenditures	\$1,520,173	\$1,853,385	\$1,669,670	(\$183,715)	-9.91%
Reimbursement (of)/for Services	\$978,006	\$984,190	\$1,089,743	\$105,553	10.72%



We are dedicated to providing effective leadership and management that enables the Department to operate in an efficient and cost-effective manner, and to create a work environment that attracts and retains highly competent, dedicated, and productive employees.

Budget Highlights

- Replacement of roofs at various City Buildings.
- Market and advertise the mobile solid waste customer application to improve customer education and satisfaction.
- Implement a multi-year street resurfacing plan.

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department.
- Provide quality fleet management services through the maintenance and repairs of all City vehicles in a cost effective and efficient manner.
- Continue to improve operational efficiencies within the Solid Waste Division, including working toward implementation of full automation of yard waste and leaf collection.
- Improve building illumination and energy efficiency.
- Evaluate all City facilities to develop a master capital improvement plan.
- Develop and implement a stormwater management program.
- Continue to implement the City's new traffic signal system.

- Maintain Blue Seal of Excellence Recognition through ASE which identifies highly qualified fleet repair facilities and their commitment to excellence.
- Encourage and promote all automotive fleet mechanics to pursue ASE Master Certification.
- Improve solid waste marketing efforts by expanded use of social media footprint and regular newsletters to citizens.
- City Hall and the Garland Business Center to be upgraded with high efficiency LED lighting.
- Develop an improved street sweeping program to include zone maps and time elements.
- Develop a new plan for residential recycling in coordination with Gaston County and other local municipalities.



Public Works Department Street Maintenance Division

Service Area Objective

The goal of the City of Gastonia Street Maintenance Division is to perform routine street maintenance activities including patching and street paving, as well as being responsible for right-of-way mowing and maintenance, storm drain and culvert maintenance, landscaping of planted areas and grounds maintenance of City-owned facilities along with I-85 interchange landscaping and maintenance.

Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
# miles of streets City is responsible for maintaining	Workload Measure	442.95*	444.68*	445.11*
Annual # tons of material put into place per mile maintained	Workload Measure	11.43	11.35	11.50
Avg. annual cost per ton put into place by contractors for repaying	Efficiency Measure	\$128.00	\$0.00	\$203.64
Avg. annual cost per mile repaved during the year for repaving	Efficiency Measure	\$213,460	\$0	\$303,292.89
Rating on most recent pavement condition assessment, e.g. ITRE	Effectiveness Measure	68.3	67.0	70.0
% of asphalt failures presening road hazards that are abated within 24 hours of being identified	Effectiveness Measure	100.00%	100.00%	100.00%
Average length of time taken to repair routine pavement failures, such as potholes, etc	Effectiveness Measure	1.2 day	1.0 day	1.0 day

^{*}Includes 100 miles of State roads



Public Works Department Solid Waste Division

Service Area Objective

The goal of the City of Gastonia Solid Waste Division is devoted to planning, developing and operating a sustainable system of solid waste disposal which reduces the impact on our natural resources and promotes an ongoing dedication to customer satisfaction.

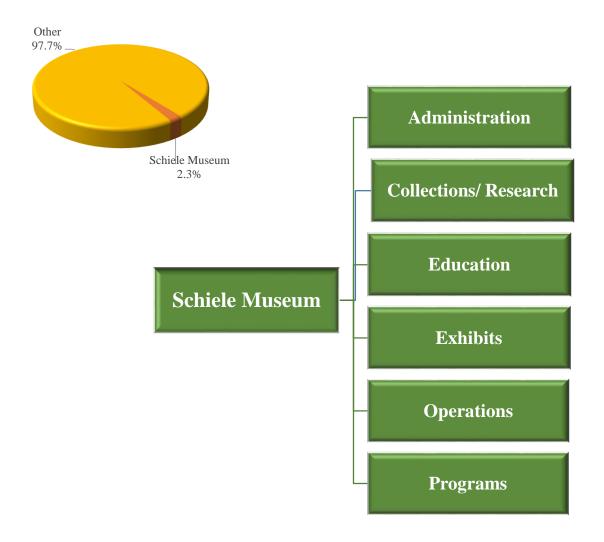
Performance Indicator	Measure Type	2017/2018 Actual	2018/2019 Estimate	2019/2020 Goal
Total tons collected	Workload Measure	21,696	23,089	25,000
Tons per 1,000 collection points	Workload Measure	943	989	1,059
Cost per ton collected	Efficiency Measure	\$228.35	\$233.88	\$234.24
Annual cost per residential collection	Efficiency Measure	\$178.19	\$195.13	\$201.49
Monthly cost per residential collection	Efficiency Measure	\$14.85	\$16.26	\$16.79



Schiele Museum









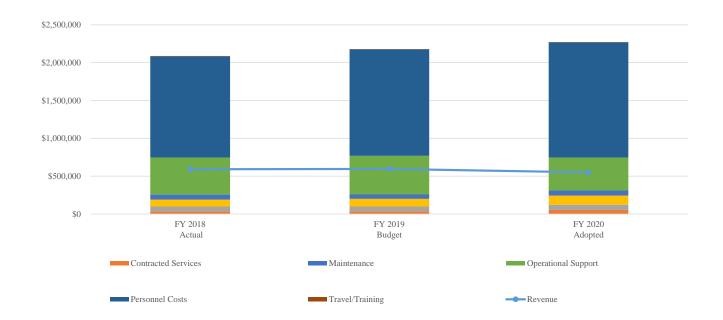
Museum

Dr. Ann Tippitt - President Schiele Museum

Department Mission

The Schiele Museum of Natural History is committed to inspiring curiosity and understanding of science and the natural world through exceptional educational programs, exhibits, and research.

	FY 2018	FY 2019	FY 2020	Amount	%
	Actual	Budget	Adopted	Change	Change
Revenues					
Other Revenues	\$63,717	\$64,332	\$66,656	\$2,324	3.61%
Fees	\$527,462	\$531,600	\$483,600	(\$48,000)	-9.03%
Total Revenues	\$591,179	\$595,932	\$550,256	(\$45,676)	-7.66%
Expenditures					
Personnel Costs	\$1,335,751	\$1,407,087	\$1,518,889	\$111,802	7.95%
Travel/Training	\$4,578	\$3,845	\$5,250	\$1,405	36.54%
Operational Support	\$491,255	\$510,907	\$437,407	(\$73,500)	-14.39%
Maintenance	\$66,139	\$57,206	\$66,872	\$9,666	16.90%
Equip Lease & Utilities	\$90,825	\$100,680	\$120,929	\$20,249	20.11%
Debt Service	\$63,717	\$63,171	\$68,242	\$5,071	8.03%
Contracted Services	\$36,068	\$36,711	\$54,600	\$17,889	48.73%
Total Expenditures	\$2,088,332	\$2,179,607	\$2,272,189	\$92,582	4.25%



The Schiele Museum of Natural History is committed to inspiring curiosity and understanding of science and the natural world through exceptional educational programs, exhibits, and research. Located on 20 acres in Gastonia, the Schiele Museum provides exhibits and programs on the natural history of North America and North Carolina. The museum includes exhibits, special programs, a planetarium, a Nature Trail with a pond, Catawba Indian Village, and the Farm.

Budget Highlights

- Planetarium roof replacement
- Henry Hall of the American Indian HVAC replacement
- Annual service agreement on Spitz Planetarium system
- Organizational assessment of the public-private partnership
- Rental of temporary exhibits

Goals

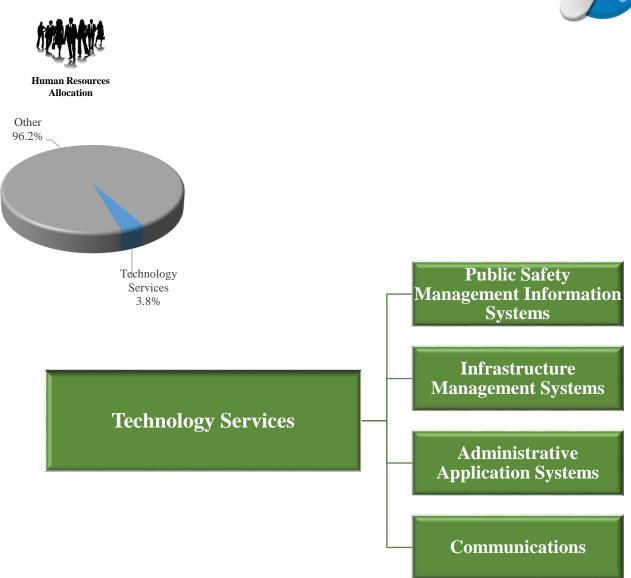
- Provide exciting educational experiences for a diverse audience of students and families.
- Develop new exhibits and programs to increase attendance and bring more visitors to Gastonia.
- Expand the effective use of technology to enhance the visitor experience.
- Expand marketing efforts to reach new and diverse audience segments.

- Open *Block Party*: Children's Interactive STEAM exhibit.
- Concept development, design and installation of a permanent exhibit gallery on paleontology, earth, science, and geology.
- Design, fabrication, and installation of a new featured exhibit for 2019.
- Expand diverse programming for the James H. Lynn Planetarium.
- Develop new community and regional partnerships, sponsorships, and grant opportunities.
- Expand marketing and promotion of the museum in the southeast region.
- Host featured exhibits: Tiny Titans [dinosaurs], Bejeweled Objects of Desire [gem and minerals], Things Come Apart [design and engineering].



Technology Services







Technology Services

Beverly Bieker - Chief Information Officer

Department Mission

The mission of the Technology Services Department is to guide and manage the use of existing and emerging communication systems and technology throughout the City, so as to serve the citizens of Gastonia in a more efficient, cost effective, and transparent manner.

	FY 2018 Actual	FY 2019 Budget	FY 2020	Amount	%
Revenues	Actual	Duaget	Adopted	Change	Change
Other Revenues	\$1,854,212	\$1,778,211	\$1,771,584	(\$6,627)	-0.37%
		. , ,		* '	
Appropriated Fund Balance	\$0	\$1,700,358	\$0	(\$1,700,358)	-100.00%
Investment Earnings	\$15,098	\$1,900	\$14,000	\$12,100	636.84%
Fees	\$4,950,368	\$4,881,249	\$5,102,885	\$221,636	4.54%
Transfers In	\$0	\$1,547,523	\$0	(\$1,547,523)	-100.00%
Total Revenues	\$6,819,677	\$9,909,241	\$6,888,469	(\$3,020,772)	-30.48%
Expenditures					
Personnel Costs	\$3,290,498	\$3,456,220	\$3,570,771	\$114,551	3.31%
Travel/Training	\$36,926	\$66,820	\$75,350	\$8,530	12.77%
Operational Support	\$881,141	\$4,560,198	\$1,250,614	(\$3,309,584)	-72.58%
Maintenance	\$101,029	\$145,261	\$106,719	(\$38,542)	-26.53%
Equipment/Capital Outlay	\$848,086	\$357,169	\$155,500	(\$201,669)	-56.46%
Transfers Out	\$46,073	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$517,268	\$478,266	\$446,914	(\$31,352)	-6.56%
Contracted Services	\$1,789,688	\$2,051,379	\$1,909,928	(\$141,451)	-6.90%
Total Expenditures	\$7,510,709	\$11,115,313	\$7,515,796	(\$3,599,517)	-32.38%



Technology Services is responsible for providing hardware, software, architecture and networking support to the City's business practices. We strive to provide outstanding services in the protection of data, service availability, application support and radio/telephony communications. We partner with City Departments to understand their business requirements and then act as technology consultants, project managers, systems implementers, developers, change managers, and technical support to ensure the delivery of technology solutions that provide value through automation.

Budget Highlights

- Replace the Public Safety mobile laptops.
- Continue to replace aging networking infrastructure components, as well as other computer desktop/server equipment that is at end of life.
- Replace/upgrade the Fleet Management software application.

Goals

- Strive to provide more citizen/customer web applications that enhance the City's business practices.
- Work with City departments to enhance the applications that serve their business units.
- Enhance and harden the infrastructure components.
- Provide an environment that ensures business continuity.

- Refresh the City's website to aid citizen engagement.
- Research viable software applications to replace aging software systems and begin the implementation/migration process.
- Develop best practices for business continuity and disaster recovery; as well as review and enhance the network security.

Capital Projects



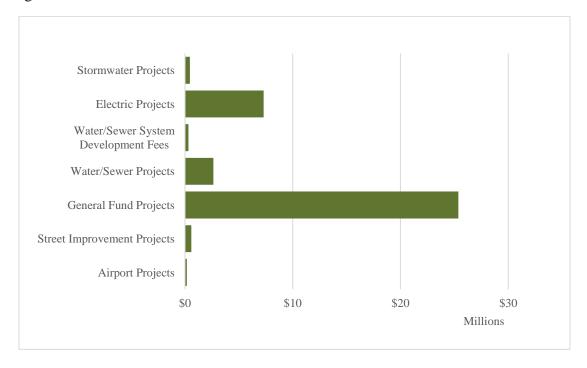


Capital Projects

When developing a capital improvement plan an important criterion is to consider the operating impact that a completed capital project will have on the annual operating budget. Operating impacts are defined as any staffing, operating or maintenance needs associated with a completed capital project that must be met on an annual basis in order to run or maintain the item, facility or asset. While some completed projects may have little to no staffing or operating/maintenance costs associated with them (i.e. the replacement of a water/sewer line), others may have considerable annual costs (i.e. the opening of a newly constructed fire station) that will have to be funded by the City's operating budget in future years. Some projects may impact the operating budget by generating additional revenue as well as additional costs. Other projects may create cost savings by reducing annual operating expenses. Advance knowledge of these costs and/or additional funding sources will aid in the budgeting process.

Each year as part of the budget preparation process, the City Manager's office, along with the Budget Office and affected departments, propose a capital improvement plan for each major capital fund. The plan is basically a planning tool for management and the City Council. The first year of the plan is the only year considered for budget adoption purposes since needs and priorities change from year to year and is adopted in the form of a Capital Projects Ordinance. The projects listed in following years give an idea of future needs and to help facilitate future budget planning. By planning ahead, the funding for staffing needs and other day-to-day operating costs can be projected in subsequent operating budgets to begin addressing potential long-term operating expenses.

The Total FY 2020 adopted budget (includes Internal Service Funds) for the City of Gastonia is \$285,177,793. This incorporates both operating costs as well as funding for capital needs. The operating budget is \$248,357,241 which covers departmental operating expenses and human resources costs throughout the City. The capital budget amounts to \$36,820,552 for FY 2020 new funding.



City of Gastonia Airport Capital Projects Fund 244

Revenues	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget
Balance Forward Interest Income NCDOT Aviation Division Fund Balance Appropriated Transfer from Fund 110	\$ 53,209 52 156,758 - 36,500	\$ 72,344 (198) 4,414 16,667	\$ 56,903 (59) 2,618 - 16,667	\$ 73,964 639 54,893 - 16,667	\$ 142,147 1,375 - 16,667	\$ 150,515 - 2,117,946 146,834 16,667
Total Revenues	\$ 246,519	\$ 93,227	\$ 76,129	\$ 146,163	\$ 160,190	\$ 2,431,962
Expenditures 244-501 Airport Operations	 174,175	 36,324	 2,165	 4,016	 9,675	 2,281,447
Total Expenditures	\$ 174,175	\$ 36,324	\$ 2,165	\$ 4,016	\$ 9,675	\$ 2,281,447
Fund Balance Forward	\$ 72,344	\$ 56,903	\$ 73,964	\$ 142,147	\$ 150,515	\$ 150,515

City of Gastonia Airport Capital Projects Fund 244

Revenues	FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate		FY 2025 Estimate
Balance Forward	\$ 150,51	5 5	\$ 150,515	\$	150,515	\$ 150,515	\$ 150,515	\$	150,515
Interest Income NCDOT Aviation Division Fund Balance Appropriated	150,000	-	150,000		150,000	150,000	150,000		150,000
Transfer from Fund 110	16,66	7	16,667		16,667	16,667	16,667	_	16,667
Total Revenues	\$ 317,182	2 5	\$ 317,182	\$	317,182	\$ 317,182	\$ 317,182	\$	317,182
Expenditures 244-501 Airport Operations	166,66	<u>7</u> _	166,667	_	166,667	 166,667	 166,667	_	166,667
Total Expenditures	\$ 166,66	7 5	\$ 166,667	\$	166,667	\$ 166,667	\$ 166,667	\$	166,667
Fund Balance Forward	\$ 150,51	5 5	\$ 150,515	\$	150,515	\$ 150,515	\$ 150,515	\$	150,515

For the upcoming year, the City of Gastonia will mainly focus on continuing and/or completing those projects previously funded (and currently underway), as well as, propose the planning and begin the process of implementing those additional ones shown herein.

Gastonia Municipal Airport / 244-501

Description: These projects consists of hangar improvements, runway realignment

study, taxi lane lighting & signage, rehabilitate fuel farm, rehabilitate corporate hangar taxiway and miscellaneous Airport improvement

projects.

Location: Gastonia Municipal Airport

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$166,667











City of Gastonia

Street Improvement Capital Projects Fund 263

	FY 2014 Actual	FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual	FY 2019 Budget
Revenues									
Balance Forward Interest Income	\$ 24,607,939 20,444	\$ 22,933,916 19,363	\$	20,300,720 13,621	\$	15,211,925 (24,876)	\$	3,984,017 (18,598)	\$ 3,574,458
Transfer from Fund 110 Transfer from Fund 462	-	30,000		20,000 59,155		20,000		30,000	-
Transfer from Fund 264	_	_		-		57,324		_	_
Transfer from Fund 687	_	_		_				50,000	_
Federal Grant - FTA Capital	-	-		-		-		211,384	-
NCDOT	259,020	361,224		779,324		(138,864)		319,902	4,845,107
Reimbursement	23,630	61,370		-		-		-	-
Miscellaneous	 6	 205	_	196	_	144	_	23,392	 <u>-</u>
Total Revenues	\$ 24,911,039	\$ 23,406,078	\$	21,173,016	\$	15,125,653	\$	4,600,097	\$ 8,419,565
Expenditures									
263-619 Joint Venture-Streets	\$ -	\$ -	\$	64,762	\$	25,820	\$	_	\$ 50,000
263-670 Cox Rd NCDOT	-	-		-		157,828		-	-
263-720 720 Admin., Design & Inspect.	-	13,777		-		-		-	-
263-862 Traffic Calming Construction	-	24,198		-		-		71,236	4,565
263-866 W. Davidson Bridge	-	-		-		-		-	6,200
263-871 Miscellaneous Sidewalks	-	-		-		308,561		-	-
263-872 Bridge Repairs & Replacements	-	-		-		-		-	-
263-892 Capital Reserve	-	-		-		-		-	-
263-971 2010 GOB - Road Widening	1,664,941	2,217,703		4,491,815		10,596,087		638,343	6,784,202
263-972 2010 GOB - Sidewalks 263-973 2010 GOB - Resurfacing	166,700 121,760	70,119 1,365		5,817 968		30,142		464	1,280,201
263-975 Lineberger/Downtown Ped Connector	121,700	1,303		900		-		308,903	44,395
263-978 2010 GOB - Premium Links & Sidewalks	_	130,110		-		23,198		6,692	44,393
263-979 2010 GOB - Premium Resurfacing	91	388,180		97,728		23,170		0,072	_
263-917 Traffic Signal System	23,630	259,906				_		_	250,000
263-990 Transfer to General Fund		-		1,300,000		-		-	, - , - , -
Total Expenditures	\$ 1,977,123	\$ 3,105,358	\$	5,961,091	\$	11,141,636	\$	1,025,639	\$ 8,419,563
Fund Balance Forward	\$ 22,933,916	\$ 20,300,720	\$	15,211,925	\$	3,984,017	\$	3,574,458	\$ 2

City of Gastonia

Street Improvement Capital Projects Fund 263

Revenues	FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate		FY 2023 Estimate		FY 2024 Estimate			FY 2025 Estimate	
Revenues													
Balance Forward	\$ 2	\$	2	\$	2	:	\$ 2	\$	3	2	\$		2
Interest Income	-		-		-		-			-			-
Transfer from Fund 110	586,000		-		-		-			-			-
Transfer from Fund 462	-		-		-		-			-			-
Transfer from Fund 264	-		-		-		-			-			-
Transfer from Fund 687	-		-		-		-			-			-
Federal Grant - FTA Capital	-		-		-		-			-			-
NCDOT	-		-		-		-			-			-
Reimbursement	-		-		-		-			-			-
Miscellaneous		_		_			-	_		_	_		_
Total Revenues	\$ 586,002	\$	2	\$	2		\$ 2	9	2	2	\$		2
Total Revenues	Ψ 500,002	Ψ	2	Ψ	2	•	ν	4	,	_	Ψ		_
Expenditures													
263-619 Joint Venture-Streets	\$ -	\$	-	\$	-	:	\$ -	. 9	3	-	\$		-
263-670 Cox Rd NCDOT			-		-		-			-			-
263-720 720 Admin., Design & Inspect.	-		-		-		-			-			-
263-862 Traffic Calming Construction	-		-		-		-			-			-
263-866 W. Davidson Bridge	-		-		-		-			-			-
263-871 Miscellaneous Sidewalks	-		-		-		-			-			-
263-872 Bridge Repairs & Replacements	75,000												
263-892 Capital Reserve	423,000												
263-971 2010 GOB - Road Widening	-		-		-		-			-			-
263-972 2010 GOB - Sidewalks			-		-		-			-			-
263-973 2010 GOB - Resurfacing	-		-		-		-			-			-
263-975 Lineberger/Downtown Ped Connector			-		-		-			-			-
263-978 2010 GOB - Premium Links & Sidewalks	-		-		-		-			-			-
263-979 2010 GOB - Premium Resurfacing	-		-		-		-			-			-
263-917 Traffic Signal System	88,000		-		-		-			-			-
263-990 Transfer to General Fund		_		_	-		-	_		-	_		_
Total Expenditures	\$ 586,000	\$		\$			\$ -	\$	5	_	\$		_
Fund Balance Forward	\$ 2	\$	2	\$	2	:	\$ 2	. \$	S	2	\$		2

Street Improvement Capital Projects

Bridge Repairs & Replacements / 263-872

Description: Structural Design for repairs to

be made for the Fifth Avenue

Bridge.

Location: Fifth Avenue

Estimated Completion

Date: FY 2021

Estimated Project Cost: \$75,000 (FY 2020) for

design. Consultant will provide a construction

estimate





Traffic Calming / 263-971

Description: Speed Humps are installed by

petition as per City Policy.

Location: Various Locations within the

City limits.

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$30,000 (Carryover funding

from prior years)



Gastonia Signal System Replacement (TIP# C-5703) / 263-917

Description: Replacement of existing field infrastructure, replacement of existing

central system, migrating to an IP/Ethernet based communications network, expanding the existing closed circuit television camera

coverage, and retiming of the traffic signal operations.

Location: 160 signalized intersections throughout the City of Gastonia - 148 owned

and maintained by NCDOT (92.5%); 12 owned and maintained by the

City of Gastonia (7.5%)

Estimated Completion

Date: FY 2021

Estimated Project Cost: \$10,600,000 (CMAQ 80%, NCDOT 18.5%, Gastonia 1.5%)

\$88,000 (FY 19/20)





CITY OF GASTONIA

General Fund Capital Projects Fund 283

			FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual		FY 2019 Budget
	Revenues												
	Balance Forward	\$	2,603,637	\$	2,123,490	\$	2,621,927	\$	1,440,333	\$	3,107,353	\$	2,099,890
	Interest Earnings		2,530		2,392		-		15,311		16,297		-
	Transfer In		302,231		923,427		798,000		5,903,298		3,066,614		1,759,580
	Gaston County Board of Education		-		-		90,000		-		-		-
	Gaston County		-		-		-		150,500		207,500		
	D.O.T. Revenues		-		-		352		234,783		365,892		192,199
	Other Municipal Grant Match		-		-		5,000				-		-
	Congestion Mitigation and Air Quality		-		-		4,180		-		98,000		1,393,488
	State Grants		-		-		-		-		-		-
	FUSE Lease Revenue		-		-		-		28,953		17,240		21.000
	Reimb _Farmers Mkt Shed		-		-		-		21,800		6,200		31,000
	Reimbursement - Tourism Authority		-		-		-		-		-		60,000
	Museum Board		171 249		425.002		771		- 00.010		29.006		12.150
	Misc. Grants/Misc. Revenues		171,248		425,902		771		98,810		38,006		13,150
	Bond Proceeds	_	<u>-</u>			_		_		_	<u>_</u>		
	Total Revenues	\$	3,079,645	\$	3,475,211	\$	3,520,229	\$	7,893,788	\$	6,923,102	\$	5,549,307
	Expenditures												
283-412	Mayor's Youth Council	\$	_	\$	_	\$	_	\$	_	\$		\$	300
	Mayor & Council	Ф	-	Ф	35,104	Ф	-	Ф	-	Ф	-	Ф	300
283-410 283-440	Financial Services / Accounting		2,932		33,104 804		3,750		7,600		2 115		108,823
283-440	Planning / Transportation		2,932		62,500		41,250		7,063		3,115 148,766		1,623,107
283-491	Economic Development		-		02,300		6,666		25,000		81,500		
283-492	F.S. / Equipment		-		-		5,261		49,187		74,150		3,500 111,404
283-570	P.W / Field Operations / Powell Bill		(147)		13,016		1,514,465		1,483,215		1,749,726		536
283-590	Keep Gastonia Beautiful		(147)		13,010		1,314,403		1,465,215		1,749,720		1,191
283-620	Recreation / Adminstration		-		-		-		-		1,026		148,500
283-633	Martha Rivers Park		-		-		4,114		-		-		3,114
283-636	Rankin Lake		_		_		4,114		_		-		3,114
283-637	2010 LOBs - Recreation		1,125		1,215		2,460		_		4,562		7,424
283-642	Gastonia Optimist Club Park		132,013		88,765		33,893		-		4,302		33,719
283-643	Skeet / Trap Improvements		132,013		1,500		33,073		_				33,717
283-644	Greenway Parking		_		7,440		290,726		_		_		_
283-645	Downtown Sports & Entertainment Complex (*)		_		7,440		25,644		2,532,529		2,087,073		3,103,758
283-710	Schiele Museum Building Settlement Issue		_		_		32,572		275,318		2,007,073		3,103,730
283-848	Farmers' Market		40,402		_		32,372		83,134		3,065		5,801
283-863	Greenways		15,865		13,911		35,144		84,521		425,000		307,613
283-876	Schiele Environmental Studies		37,512		219,874		-		0.,021		.25,000		-
283-883	Recreation Const. & Renov. Projects		8,969		101,897		30,776		147,325		238,980		17,893
283-884	2010 2/3s GOB		100		-		52,225						
283-885	Annexation - Street Paving		20,581		48,276		,		_		_		_
283-887	2010 GOB - Net Premium Recreation				-		_		_		_		_
283-892	Capital Reserve		-		-		-		-		_		-
283-960	2/3s GOB		12,365		13,983		_		-		-		_
283-962	Downtown Revitalization		-		, -		950		-				-
283-968	Downtown Revitalization Grant		-		-		-		91,542		2,743		_
283-990	Transfers Out/Misc. Expend.		684,440		245,000	_			<u> </u>	_	2,905		
	Total Expenditures	\$	956,155	\$	853,284	\$	2,079,896	\$	4,786,435	\$	4,823,212	\$	5,476,683
	Fund Balance Forward	\$	2,123,490	\$	2,621,927	\$	1,440,333	\$	3,107,353	\$	2,099,890	\$	72,624

 $E\text{-}10 \hspace{35mm} \text{Fund 283 2019 Projections}$

CITY OF GASTONIA

General Fund Capital Projects Fund 283

	Revenues	Ado	2020 opted mate		FY 2021 Estimate		FY 2022 Estimate		FY 2023 Estimate		FY 2024 Estimate		FY 2025 Estimate
		ф	50.604	Ф	70.604	Ф	72.624	Ф	72.624	Ф	70.604	Ф	70.604
	Balance Forward Interest Earnings	\$	72,624	\$	72,624 135,000	\$	72,624	\$	72,624	\$	72,624	\$	72,624
	Transfer In		270,000 100,000		133,000		-		-		-		-
	Gaston County Board of Education	1,	100,000		_		_		_		_		_
	Gaston County Gaston County												
	D.O.T. Revenues		_		_		_		_		_		_
	Other Municipal Grant Match		_		_		_		_		_		_
	Congestion Mitigation and Air Quality		-		-		-		-		-		_
	State Grants		-		-		-		-		_		-
	FUSE Lease Revenue												
	Reimb _Farmers Mkt Shed												
	Reimbursement - Tourism Authority												
	Museum Board		-		-		-		-		-		-
	Misc. Grants/Misc. Revenues		-		-		-		-		-		-
	Bond Proceeds	24,0	000,000			_		_					
	Total Revenues	\$ 25.4	442,624	\$	207,624	\$	72,624	\$	72,624	\$	72,624	\$	72,624
	10001100	Ψ ==,	,	Ψ	207,02	Ψ	, 2,02 .	Ψ	, 2,02 .	Ψ	72,02	Ψ	72,02
	Expenditures												
283-412	Mayor's Youth Council	\$	_	\$	_	\$	_	\$	_	\$	_	\$	
283-410	•	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	_
283-440	,		_		_		_		_		_		_
283-491			_		_		_		_		_		_
283-492	• •		_		_		_		_		_		_
	F.S. / Equipment		_		-		-		-		-		_
283-570			-		-		-		-		-		_
283-590	Keep Gastonia Beautiful		-		-		-		-		_		-
283-620	Recreation / Adminstration		-		-		-		_		-		-
283-633	Martha Rivers Park		-		-		-		-		-		-
283-636	Rankin Lake		-		-		-		-		-		-
283-637	2010 LOBs - Recreation		-		-		-		-		-		-
283-642	Gastonia Optimist Club Park		-		-		-		-		-		-
283-643	Skeet / Trap Improvements		-		-		-		-		-		-
283-644	Greenway Parking		.		-		-		-		-		-
283-645	Downtown Sports & Entertainment Complex (*)	25,	370,000		135,000		-		-		-		-
283-710	Schiele Museum Building Settlement Issue		-		-		-		-		-		-
283-848 283-863	Farmers' Market Greenways		-		-		-		-		-		-
283-803	Schiele Environmental Studies		_		-		-		_		_		-
283-883	Recreation Const. & Renov. Projects		_		_		_		_		_		_
283-884	2010 2/3s GOB		_		_		_		_		_		_
283-885	Annexation - Street Paving		_		_		_		_		_		_
283-887	2010 GOB - Net Premium Recreation		-		-		-		-		-		_
283-892	Capital Reserve		-		-		-		-		_		-
283-960	2/3s GOB		-		-		-		-		-		-
283-962	Downtown Revitalization		-		-		-		-		-		-
283-968	Downtown Revitalization Grant		-		-		-		-		-		-
283-990	Transfers Out/Misc. Expend.												
	Total Expenditures	\$ 25,	370,000	\$	135,000	\$	_	\$	_	\$	_	\$	_
	Total Expenditures	<u>Ψ 20,</u>	270,000	Ψ	155,000	Ψ		Ψ		Ψ		Ψ	
	Fund Balance Forward	\$	72,624	\$	72,624	\$	72,624	\$	72,624	\$	72,624	\$	72,624

E-11 Fund 283 2019 Projections

General Fund Capital Projects

Franklin Urban Sports & Entertainment District "FUSE" / 283-645 and 478-645

Description: At the heart of FUSE is the multi-use facility that will host sporting

events, festivals and concerts year-round. The FUSE district connects prime properties associated with Gastonia's heritage to exciting new uses essential for the city's future. It connects neighbors with neighbors. FUSE provides opportunities for new residential and commercial development. It connects the public and private sectors in an exciting

new way. It brings vitality and energy to Gastonia.

Location: West of main Downtown area, bounded by Franklin Blvd (South), Clay

St (East). Highland St (West), and Norfolk Southern Railway (North)

Estimated Completion

Date: Stadium Completion: FY 2021

Estimated New

Operating Personnel: No additional personnel planned at this time

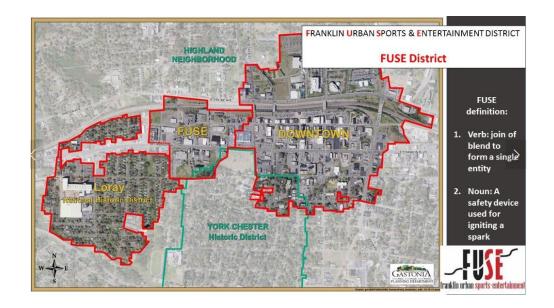
Estimated Project Cost: \$25-\$30 Million (FY 2020 \$24,000,000 from Limited Obligation Bonds;

\$1,000,000 transferred from the Electric Fund for additional electric

utility relocations

Estimated Future (Cost)/

Savings: To be determined at a later date



Water & Sewer System Development Capital Projects

Water & Sewer System Development / 460-Various

Description: A system development fee is a one-time charge implemented to recover

(in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system. Such capital costs generally include the construction of facilities as well as engineering, surveys, land, financing, legal and administrative costs. It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps to mitigate the need for existing customers to pay for system

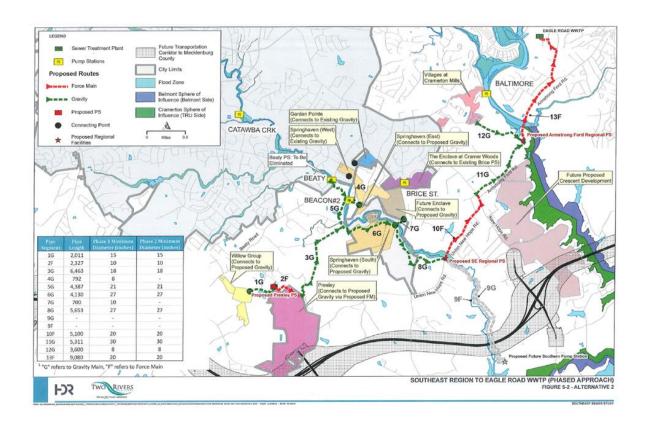
expansions entirely through increased user rates.

Location: Throughout the City

Estimated Completion

Date: On-going project

Estimated Project Cost: \$320,000 (budgeted for FY 2020)



City of Gastonia

Water and Sewer Capital Projects Fund 462

	Revenues		FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual		FY 2019 Budget
		Φ.	4.045.045	Φ.	5 225 455	Φ.	2.41 < 0.27	Φ.	25 050 020	Φ.	10.454.500	Φ.	5 100 100
	Balance Forward Rates - Budget Transferred From 342	\$	4,247,947 1,200,000	\$	5,335,675 1,200,000	\$	3,416,027 1,200,000	\$	27,059,820 1,300,000	\$	18,474,790 1,434,000	\$	5,182,482 3,020,800
	Revenue Over Expendirures Transfer From 342		4,455,000		1,242,679		3,008,600		1,961,000		-		-
	Budgeted Transfer From 330 Budgeted Transfer From 460		-		-		-		-		896,900		2,000,000
	Budgeted Transfer From 331		-		-		-		-		35,000		2,000,000
	Interest		6,938		7,189		49,560		177,263		228,582		_
	Revenue Bond		-		-		20,130,000		-		-		-
	Revenue Bond - Premium		-		-		2,368,171		-		-		-
	Loan Proceeds - NCSRLF		-		-		11,390,347		13,698,392		8,898,794		1,012,466
	NCDOT (NC Department of Transportation)		-		-		-		-		-		200.000
	NCDEQ (NC Department of Environmental Quality) State Clean Water Trust		-		-		300,000		-		227,870		300,000 372,129
	McAdenville - NC Commerce Grant		-		-		300,000		_		227,870		750,000
	McAdenville - NCDEQ - SRI		-		_		_		-		-		320,494
	McAdenville - Gaston County		-		-		_		_		-		500,000
	Loan Proceeds - NCDEQ		-		-		-		-		-		2,999,839
	Golden Leaf Grant		-		-		-		-		-		858,000
	Reimbursement - Other Municipalities		-		-		-		27,356		-		-
	Gaston County		- 00.500		-		-		-		-		227,000
	Liquidated Damages Miscellaneous, Donations		99,500 25,300		1,329		16,953		33,560		6,587		-
	Wiscondicous, Bondions	_	23,300			_		-		_			
	Total Revenues	\$	10,034,685	\$	7,786,873	\$	41,879,657	\$	44,257,391	\$	30,202,523	\$	17,543,210
	Expenditures												
462-413	Misc Grants / Donations	\$	_	\$	_	\$	_	\$	_	\$	_	\$	300,000
	Municipal Operations Center	-	103,320	-	51,795	-	_	7	-	_	-	-	320,000
462-644	Greenway Parking		-		-		71,843		-		-		-
	Downtown Sports & Entertainment Complex		-		-		-		-		-		695,000
	Economic Development		-		-		16,667		-		-		-
	Regionalization		88,061		128,871		62,153		86,863		2,224,029		4,742,412
	WWTP Improvements Southeast Sewer Expansion		14,023		-		-		585,610		1,305,576		250,600 2,777,141
	Sewer Improvements - NCDOT Conflicts		231,204		383,441		8,288		505,010		1,303,370		2,777,141
	Southeast Water Expansion				-		-		-		-		_
	Facility Upgrades-Sewer		-		-		-		-		-		-
	Wastwater Improvements - Revenue Bonds		-		-		-		-		-		-
	Collection System Improvements		172,333		799,266		658,425		1,358,227		48,536		1,059,440
	Special Assessments SCADA Replacement		6,129		113,514		654		101,502		-		277,796 363,200
	Pump Station/Force Main Improvements		61,006		110,467		29,912		119,749		71,569		313,822
	Long Creek WWTP Improvements		205,007		684				262,447		55,575		208,076
	Capital Reserve		-		-		-		-		-		500,000
462-903	Water Improvements - NCDOT Conflicts		598,211		610,515		178,910		91,330		-		-
	Water Distribution Improvements		54,368		-		12,795		52,400		-		103,242
	Water Supply/Treatment Improvements		333,885		14,600		180,721		1 272 092		- 044 222		- 020 021
	Water Treatment Plant Rehabilitation Special Assessments - Water		2,757,840 1,636		2,079,894 1,976		954,213		1,373,983		944,322		820,831
	Water Imp - Revenue Bond		1,030		1,770		3,580		_		-		_
	Planning Loan -WTP Renovation		-		_		230,054		37,834		36,773		-
	\$5M State Revolving Loan - Clearwell Project		-		-		4,760,488		239,512		-		-
	WTP Project - \$30M SRL and 2015 Rev Bonds		-		-		7,567,979		21,440,008		20,333,661		3,462,017
	Working Reserve		-		-		-		-		-		256,477
	Utility System Improvement		-		-		92 155		33,135		-		-
	Transfers to Water Improvements - Revenue Bonds		71,987		75,824		83,155		-		-		-
102 721	act improvements revenue Donus	_		-		_		-		_		_	
	Total Expenditures	\$	4,699,010	\$	4,370,846	\$	14,819,837	\$	25,782,601	\$	25,020,041	\$	16,450,054
	Fund Balance Forward	\$	5,335,675	\$	3,416,027	\$	27,059,820	\$	18,474,790	\$	5,182,482	\$	1,093,156

City of Gastonia

Water and Sewer Capital Projects Fund 462

		FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate		FY 2023 Estimate		FY 2024 Estimate		FY 2025 Estimate
Revenues												
Balance Forward	\$	1,093,156	\$	1,093,156	\$	1,118,156	\$		\$	1,168,156	\$	1,193,156
Rates - Budget Transferred From 342		2,628,800		1,500,000		1,500,000		1,500,000		1,500,000		1,500,000
Revenue Over Expendirures Transfer From 342 Budgeted Transfer From 330		_		-		-		-		-		-
Budgeted Transfer From 460				_		_		-		_		-
Budgeted Transfer From 331		-		_		-		_		-		_
Interest		-		25,000		25,000		25,000		25,000		25,000
Revenue Bond		-		4,936,800		-		-		-		-
Revenue Bond - Premium		-		-		-		-		-		-
Loan Proceeds - NCSRLF		-		-		-		-		-		-
NCDOT (NC Department of Transportation) NCDEQ (NC Department of Environmental Quality)		-		-		-		-		-		-
State Clean Water Trust				-		_		_		_		_
McAdenville - NC Commerce Grant		-		_		-		-		-		_
McAdenville - NCDEQ - SRI		-		-		-		-		-		-
McAdenville - Gaston County		-		-		-		-		-		-
Loan Proceeds - NCDEQ		-		-		-		-		-		-
Golden Leaf Grant		-		-		-		-		-		-
Reimbursement - Other Municipalities Gaston County		-		-		-		-		-		-
Liquidated Damages		-		-		-		-		-		_
Miscellaneous, Donations		-		_		-		-		-		_
,							_		_			
Total Revenues	\$	3,721,956	\$	7,554,956	\$	2,643,156	\$	2,668,156	\$	2,693,156	\$	2,718,156
Expenditures												
-												
462-413 Misc Grants / Donations	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
462-475 Municipal Operations Center 462-644 Greenway Parking		-		-		-		-		-		-
462-645 Downtown Sports & Entertainment Complex		-		-		-		-		-		-
462-492 Economic Development		-		_		_		_		_		_
462-800 Regionalization		-		-		-		-		-		-
462-801 WWTP Improvements		-		373,900		-		-		-		-
462-802 Southeast Sewer Expansion		-										
462-803 Sewer Improvements - NCDOT Conflicts				4.026.000		-		-		-		-
462-804 Southeast Water Expansion 462-810 Facility Upgrades-Sewer		-		4,936,800		500,000						
462-821 Wastwater Improvements - Revenue Bonds				-		300,000		-		-		-
462-824 Collection System Improvements		950,000		814,900		700,000		843,725		754,000		355,000
462-825 Special Assessments		250,000		· -		,		*		-		20,000
462-854 SCADA Replacement		-		-		-		-		-		-
462-860 Pump Station/Force Main Improvements				215,500		-		-				
462-882 Long Creek WWTP Improvements		350,000		-		175,000		656,275		350,000		350,000
462-892 Capital Reserve 462-903 Water Improvements - NCDOT Conflicts				-		125,000		-		-		-
462-908 Water Distribution Improvements		350,000		95,700		123,000		_		151,000		755,000
462-911 Water Supply/Treatment Improvements		728,800		7-,		-				225,000		-
462-930 Water Treatment Plant Rehabilitation		´ -		-		-		-		-		-
462-913 Special Assessments - Water		-		-		-		-		20,000		20,000
462-921 Water Imp - Revenue Bond		-		-		-		-		-		-
462-931 Planning Loan -WTP Renovation		-		-		-		-		-		-
462-932 \$5M State Revolving Loan - Clearwell Project 462-933 WTP Project - \$30M SRL and 2015 Rev Bonds		-		-		-		-		-		-
462-660 Working Reserve				-		-		_		-		-
462-971 Utility System Improvement				-		_		_		_		_
462-990 Transfers to		-		-		-		-		-		-
462-921 Water Improvements - Revenue Bonds		-					_					
Total Expenditures	\$	2,628,800	\$	6,436,800	\$	1,500,000	\$	1,500,000	\$	1,500,000	\$	1,500,000
Loui Expenditures	Ψ	2,020,000	Ψ	3,730,000	Ψ	1,500,000	Ψ	1,500,000	Ψ	1,500,000	Ψ	1,500,000
Fund Balance Forward	\$	1,093,156	\$	1,118,156	\$	1,143,156	\$	1,168,156	\$	1,193,156	\$	1,218,156

Water & Sewer Capital Projects

Main Avenue Streetscape-Sewer Linings (FUSE) / 462-824

Description: Installation of a sanitary sewer lining to the existing sewer system. The

existing sewer is comprised of 8" clay sewer pipe and has potentially experienced infiltration at the pipe joints. There will be approximately 1600 linear feet of sanitary sewer lining to complete the Main Ave corridor sewer upgrades. The lining will seal all infiltration points and

yield an extended life of the existing system.

Location: Main Avenue corridor from Trenton Street to Chester Street

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$150,000

Main Avenue Streetscape-Waterline Upgrades (FUSE) / 462-908

Description: Upgrading the waterline. The existing waterline is comprised of an old

6" cast iron line. There will be approximately 1650 linear feet of new 8" waterline to be installed for the future service. The new waterline will better address the water usage needs for the future development of the

FUSE District.

Location: Main Avenue corridor from Trenton Street to Chester Street

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$350,000



Sewer Pier Failures / 462-824

Description: The repair and reconstruction of

existing water and sewer aerial crossings with new piers and ductile iron pipe. Pipe sizes vary. Project will repair 2 to 3 of the most critical

crossing locations.

Location: Various

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$200,000





Firestone Lower Basin I & I / 462-824

Description: Project includes the CIPP lining of existing aged sewer lines and various

point repair locations to decrease infiltration of stormwater into the

Firestone Sanitary Sewer Basin lines.

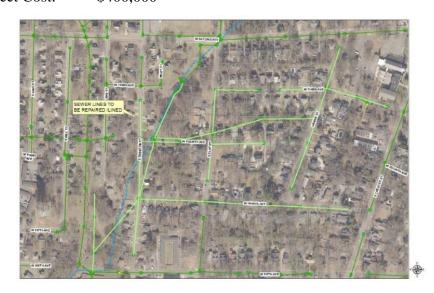
Location: Lower Basin between Trenton St. and Chester St. and 3rd Ave and 5th

Ave

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$400,000



Sewer Lining Projects / 462-824

Description: The installation of CIPP lining of

existing damaged and/or aged sewer lines. Project will decrease the infiltration of stormwater and groundwater into the existing sewer lines and repair damaged pipe

sections with new CIPP linings.

Location: Various

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$200,000





Sewer Petition Kendrick Road and Eaglebrook Drive / 462-825

Description: Project consists of the survey, design, permitting and construction of 900

lineal feet of sanitary sewer by the City's petition process. The project

will serve 9 lots.

Location: Kendrick Road and Eaglebrook

Drive

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$250,000

Redundant Secondary Substation #1 / 462-882

Description: Redundant Secondary

Substation #1

Location: Long Creek WWTP

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$350,000



Replacement of Raw Water Line from Long Creek to Rankin Lake (PER) / 462-911

Description: This Preliminary Engineering Report (PER) will assess the potential cost

of replacing the two raw water transmission lines consisting of 36". Concrete Cylinder Pipes, one was install in the late 1950's and the other in the early 1970's. These lines have been in constant service since and

as a result of a significant change in service conditions i.e. operating under a greater hydraulic gradient there are concerns about long-term reliability and ongoing cost

of repair.

Location: From Long Creek to Rankin

Lake

Estimated Completion

Date: FY 2021

Estimated Project Cost: \$150,000 (FY 2020 for PER)



Raw Water Pumping Improvements / 462-911

Description: This project will develop improvements at the Mountain Island Lake

Pump Station, the South Fork Pump Station, and the Rankin Lake Modulating Valve. The overall goal is to improve the level of monitoring and control at each station, including replacing aging PLCs, improving

or enhancing the CCTV systems, and improving the telemetry communications system

at each station.

.

Location: Various Pump Stations

Estimated Completion

Date: FY 2021

Estimated Project Cost: \$461,800 (FY 2020)





Raw Water System Monitoring / 462-911

Description: This project will improve the remote monitoring systems associated with

the raw water systems. The two monitoring areas included in this project

are improvements to the Mountain Island Lake CCTV system and the pilot of the deployment of water quality instrumentation in the raw water

Supply.

Location: Mountain Island Lake

Estimated Completion

Date: FY 2021

Estimated Project Cost: \$117,000 (FY 2020)





City of Gastonia Electric Capital Projects Fund 478

	Revenues		FY 2014 Actual		FY 2015 Actual		FY 2016 Actual		FY 2017 Actual		FY 2018 Actual		FY 2019 Budget
	Revenues												
	Balance Forward	\$	2,304,803	\$	1,893,812	\$	1,637,880	\$	5,014,291	\$	3,285,711	\$	3,658,800
	Interest Earnings		3,502		2,430		11,470		27,344		38,155		-
	ElectriCities ROI		-		-		-		-		-		-
	ElectriCities Credit		3,035		-		_		_		-		_
	ElectriCities Grant		-		-		5,000		-		-		_
	Reimbursement for Services		_		158,579		_		_		_		_
	North Carolina Dept of Transportation		_		-		_		_		_		141,044
	Miscellaneous		531		191		249		_		117		-
	Proceeds From Sale Of Bond		_						125		_		_
	Transfer- In - Electric Operating		1,000,000		900,000		1,000,000		1,000,000		2,000,000		2,000,000
	Transfer-In - NCMPA Settlement Fund		1,000,000		700,000		3,035,391		1,000,000		2,000,000		2,000,000
	Transfer-In - General Fund				_		3,033,371						
	Transfer-in - General Fund	_		_		_		_		-		_	
	Total Revenues	\$	3,311,870	\$	2,955,012	\$	5,689,991	\$	6,041,760	\$	5,323,983	\$	5,799,844
	Expenditures												
478-492	Economic Development	\$	200,000	\$	_	\$	121,693	\$	-	\$	_	\$	184,507
478-475	Municipal Operations Center		_		-		-		-		-		_
478-645	Downtown Sports & Entertainment Complex		_		-		-		-		112,291		1,887,708
478-665	Franklin Streetscape		_		_		_		_		_		_
478-835	Outside Storage		_		_		_		_		12,225		179,156
478-844	New Tech Park - Substation		_		11,170		42,125		2,175,834		428,166		584,566
478-845	Advanced Metering Infras (AMI)		_		,								-
478-854	SCADA Replacement		6,220		_		_		_		_		328,100
478-892	_		0,220								_		
478-892	Working Capital Reserve Long Creek Generation		371,627		-		-		-		-		372,000
478-900	City Electric Tie Lines / GTP II		,		355,575		199,228		06 444		260,424		78,373 587,366
	•		237,872		,		199,228		96,444		200,424		
478-902 478-905	Kendrick Extension/ Catawba		252.060		48,999		106,224		101 (62		204.665		65,001
	Underground System Replacement		353,960		70,604		,		181,663		204,665		435,016
478-909	Electric Development		43,078		216,539		80,020		138,834		219,414		204,949
478-915	Residential Dev-System Expansion		15,586		125,203		85,006		130,470		185,094		319,446
478-916	Loray Mill		189,717		409,286		-		-		-		15,801
478-918	NCDOT City Fiber Optic		-		-		-		3,064		-		66,080
478-960	2/3s GOB		-		-		17,082		29,740		1,341		25,518
478-940	CityWide Streetlight Replacement to LED		-		-		-		-		15,564		384,935
478-942	Centrix Auto-Restoration / NE Corridor Sub		-		-		-		-		-		-
478-990	Transfers to CP - Mayor / Council		-		-		24,000		-		-		-
478-990	Transfers to Electric Operating		-		-		-		-		226,000		42,000
478-976	Main Avenue Properties	_		_	79,755	_	320	_		_		_	
	Total Expenditures	\$	1,418,059	\$	1,317,131	\$	675,699	\$	2,756,049	\$	1,665,183	\$	5,760,522
	Fund Balance Forward	\$	1,893,812	\$	1,637,880	\$	5,014,291	\$	3,285,711	\$	3,658,800	\$	39,322

City of Gastonia Electric Capital Projects Fund 478

	Revenues		FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate		FY 2025 Estimate
	Balance Forward Interest Earnings ElectriCities ROI ElectriCities Credit ElectriCities Grant	\$	39,322 - 5,300,000 - -	\$	39,322	\$	39,322	\$ - - - -	\$ - - - -	\$	- - - -
	Reimbursement for Services North Carolina Dept of Transportation Miscellaneous Proceeds From Sale Of Bond Transfer- In - Electric Operating Transfer-In - NCMPA Settlement Fund		2,000,000		4,200,000		- - - 2,960,678	9,750,000	5,500,000		9,500,000
	Transfer-In - General Fund Total Revenues Expenditures	\$	7,339,322	\$	4,239,322	\$	3,000,000	\$ 9,750,000	\$ 5,500,000	\$	9,500,000
478-492 478-475 478-645 478-665 478-835 478-844 478-845	Economic Development Municipal Operations Center Downtown Sports & Entertainment Complex Franklin Streetscape Outside Storage New Tech Park - Substation Advanced Metering Infras (AMI)	\$	250,000 1,000,000 - - 250,000	\$	250,000 750,000 1,000,000 - - 250,000	\$	- - 1,000,000 - - 250,000	\$ 250,000 - 1,000,000 - - 3,000,000	\$ 1,000,000	\$	1,000,000
478-854 478-892 478-900 478-901 478-902 478-905 478-909 478-915	SCADA Replacement Working Capital Reserve Long Creek Generation City Electric Tie Lines / GTP II Kendrick Extension/ Catawba Underground System Replacement Electric Development		5,300,000 90,000 - - - 75,000		1,300,000 - 100,000 150,000		250,000 550,000 - 100,000 150,000	450,000 - 100,000 300,000	100,000 - - 450,000 - 100,000 150,000		100,000 - 300,000 - 100,000 200,000
478-915 478-916 478-960 478-940 478-942 478-990 478-990	Residential Dev-System Expansion Loray Mill NCDOT City Fiber Optic 2/3s GOB CityWide Streetlight Replacement to LED Centrix Auto-Restoration / NE Corridor Sub Transfers to CP - Mayor / Council Transfers to Electric Operating		90,000		150,000 - - - 250,000		200,000 - - - 250,000 250,000	4,150,000 - - 250,000 250,000	200,000 - - - 250,000 250,000		300,000 - - 250,000 4,250,000
478-976	Main Avenue Properties Total Expenditures Fund Balance Forward	<u>\$</u>	7,300,000	<u>\$</u>		\$ \$	3,000,000	\$ 9,750,000	\$ 5,500,000	\$ \$	9,500,000

Electric Capital Projects

Municipal Operations Center Project / 478-475

Description: Up fit and remodel of the

Municipal Operations

Center Broad Street

Location: 1300 N. Broad Street

Estimated Completion

Date:

To Be Determined

Estimated Project Cost: \$250,000 (FY 2020)



Advanced Metering Infrastructure / 478-845

Description: Metering setup that aids in two-way communication between different

applications and their respective service providers. The application usually has an IP address through which it establishes a connection to the server and sends its status information. The goal of an AMI is to

provide real-time data about electric consumption.

Location: Citywide

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$250,000





Long Creek Generation Project / 478-900

Description: Upgrade PLC Control

System

Location: Long Creek WWTP

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$90,000



Economic Developments / 478-909

Description: Service to new Commercial

Developments

Location: Various

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$75,000



Residential Development/System Expansion / 478-915

Description: Service to new residential

developments

Location: Various

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$90,000



Citywide Streetlight Replacement to LED / 478-940

Description: Replacement of City

Streetlights with LED

Location: Various

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$245,000





City of Gastonia

Stormwater Capital Projects Fund 479

Revenues]	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget
Balance Forward Transfer-In Stormwater Operating Interest Property Owner Assistance Reimbursements / Miscellaneous	\$	597,984 379,737 1,300 8,000 605	\$ 668,717 773,800 1,245 2,009 5,021	\$ 947,807 942,413 2,654 - 117	\$ 1,006,243 886,966 6,464 - 153	\$ 1,035,011 630,788 7,721 5,955 527	\$ 826,449 814,761 - -
Total Revenues	\$	987,626	\$ 1,450,792	\$ 1,892,991	\$ 1,899,825	\$ 1,680,002	\$ 1,641,210
Expenditures							
479-674 Stormwater System	\$	-	\$ _	\$ _	\$ _	\$ _	\$ 450,521
479-674 Stormwater System	\$	304,362	\$ 328,527	\$ 662,429	\$ 483,733	\$ 582,717	\$ 247,070
479-675 Stormwater Noncapital		14,548	174,458	224,319	381,082	270,837	920,413
Transfer-Out Stormwater Operating			 	 	 	 	 19,000
Total Expenditures	\$	318,909	\$ 502,985	\$ 886,748	\$ 864,815	\$ 853,554	\$ 1,637,004
Fund Balance Forward	\$	668.717	\$ 947,807	\$ 1.006.243	\$ 1.035.011	\$ 826.449	\$ 4.206

City of Gastonia

Stormwater Capital Projects Fund 479

Revenues		FY 2020 Adopted Budget		FY 2021 Estimate		FY 2022 Estimate		FY 2023 Estimate		FY 2024 Estimate		FY 2025 Estimate
Balance Forward Transfer-In Stormwater Operating Interest Property Owner Assistance	\$	4,206 449,085 -	\$	4,206 480,000 -								
Reimbursements / Miscellaneous Total Revenues	\$	453,291	\$	484,206	\$	484,206	\$	484,206	\$	484,206	\$	484,206
Expenditures 479-674 Stormwater System 479-674 Stormwater System 479-675 Stormwater Noncapital Transfer-Out Stormwater Operating	\$	42,357 406,728	\$ \$	120,000 360,000								
Total Expenditures Fund Balance Forward	<u>\$</u>	449,085	\$	480,000	\$	480,000	\$	480,000	\$	480,000	\$	480,000

Stormwater Capital Projects

Stormwater System Improvements / 479-674

Description: The City will be remediating the

existing culvert that runs under 3rd Ave. and along S. South St. down to 4th Ave. The culvert is in good structural standing but needs preventative maintenance items preformed to extend the life of the structure. Structural point repairs will be made where necessary and the culvert will be spray lined with concrete to seal the

interior walls.

Location(s): S. South Street (3rd Ave to 4th Ave)

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$150,000



Stormwater Assistance Program Projects / 479-675

Description: The City will be assisting in the design and construction of an off right

of way storm drainage channel that conveys street water from an inlet on East Park Drive to an outfall on Poston Circle. The existing channel has become overburdened with sediment and debris and is causing flooding to a downstream property and home. The City will also be assisting in the design and construction of other off right of way projects as well.

Location(s): 1525 Poston Circle and

other locations

Estimated Completion

Date: FY 2020

Estimated Project Cost: \$299,085



Major Capital Projects Currently Underway (Funded from prior fiscal years)

• General Obligation Bond Projects

- o Gaston County YMCA Reimbursement for asphalt at Bus Shelter) \$80,000
- o Gaston County YMCA Crosswalks/Pedestrian signals at Robinson Road: \$100,000
- o Dixie Village Pedestrian Improvements: \$300,000 (local share \$60,000)
- Neal Hawkins at Valleywood Pedestrian Crossing: \$83,000
- o Second Avenue Bike/Ped Plan (Restriping missing link sidewalks): \$200,000
- o FUSE Silent Crossing at Trenton: \$350,000
- o FUSE Sidewalk/Pedestrian Crossing on Airline at Trenton
- o FUSE Sidewalk, Streetscape Improvements on Main Ave and Trenton

• General Fund

- o FUSE: \$25,000,000
- Greenway Project (Rankin Lake Park to Bulb Avenue): \$525,000 (local share -\$105,000)
- o Erwin Center Parking Lot Expansion: \$40,000
- o Replacement of wooden athletic field poles at various City parks: \$108,500

• Water & Sewer

- Asset Inventory and Assessment for Water and Sewer: \$300,000 (local share \$7,500 in-kind services)
- Sewer Lining projects at various locations: \$124,680
- o Firestone Outfall Parallel Line: \$264,467
- o Highland Branch Outfall: \$388,367
- o Barrington Drive Sewer Improvements: \$302,825
- o Duhart Pump Station PLC Replacement: \$120,345
- o Catawba Pump Station Main Lift Station PLC Replacement: \$134,949
- o Long Creek Intermediate Lift Station PLC Replacement: \$108,697
- o Long Creek Main Lift Station PLC Replacement: \$118,700
- o FUSE Utility Relocation: \$694,159

• <u>Electric</u>

- o Continue LED Street Light replacements/upgrades
- o FUSE Utility Relocation: \$40,000 (Design)

Stormwater

- System Improvements
- o FUSE Utility Relocation: \$450,521
- Stormwater Assistance Projects

Other Major Capital Projects Being Considered (Funding to be identified)

- Construction of Southeast Water and Sewer Expansion
- Franklin Blvd. Corridor Improvements
- Gastonia Technology Park II Expansion / Development
- Hangars, Fencing and Other Improvements at the Gastonia Airport
- <u>Martha Rivers Park Expansion (Adjoining Property Acquisition)</u>
- <u>AMI / AMR Improvements (Electric, Water / Sewer, Finance, Technology Services)</u>
- <u>NCDOT Bike / Pedestrian Improvements</u> (DOT projects with local share required: Franklin Blvd from Cox Road going east)

The following fund is not considered a capital project fund but includes funding for street resurfacing which is a major investment in the City's road infrastructure therefore we are noting it in the capital project summary.

Powell Bill Fund

Resurfacing / 170-570

Description: Resurfacing of most critical City streets based on pavement management

survey.

Location: Various streets in the City

limits

Estimated Completion

Date: On-going project

Estimated Project Cost: \$1,717,329 (FY 2020-

\$1,550,000 from transfers in from the General Fund and \$167,329 from Powell Bill

allocation)





Appendices





City of Gastonia, North Carolina

BUDGET ORDINANCE

BE IT ORDAINED BY THE CITY OF GASTONIA, NORTH CAROLINA:

SECTION I. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments, City-owned public utilities, for the payment of debt service and for capital outlay and projects for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

GENERAL FUND

General Government	\$ 13,585,293
Public Safety	33,467,076
Cultural/Recreation	7,217,045
Public Works	3,160,121
Debt Service	3,542,805
Transfers Out	6,225,087
TOTAL GENERAL FUND	\$ 67,197,427
WATER AND SEWER FUND	\$ 40,056,522
WATER & SEWER STIMULUS GRANT FUND	\$ 3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	\$ 4,859,885
WATER & SEWER RENEWAL & REPLACEMENT FUND	\$ 1,985,000
ELECTRIC FUND	\$ 87,257,648
ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 1,675,000
TRANSIT SYSTEM FUND	\$ 3,829,583
SOLID WASTE FUND	\$ 5,818,043
SOLID WASTE DISPOSAL TAX FUND	\$ 40,000
STORMWATER UTILITY FUND	\$ 2,766,228
CONFERENCE CENTER OPERATIONS FUND	\$ 846,960
TECHNOLOGY SUPPORT FUND	\$ 37,000
POWELL BILL FUND	\$ 3,914,912

TOTAL OPERATING APPROPRIATIONS	\$	221,523,476
POLICE MEMORIAL TRUST FUND	_\$	2,000
INFRASTRUCTURE FUND	\$	196,024
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$	160,920
OCCUPANCY TAX FUND	\$	759,700
GENERAL FUND STIMULUS GRANTS FUND	\$	6,647
STATE ASSET FORFEITURE FUND	\$	30,000
FEDERAL ASSET FORFEITURE FUND	\$	80,000

SECTION II....and that the following revenues will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Property Taxes	\$ 35,573,632
Payments in Lieu of Taxes	2,182,085
Other Taxes and Licenses	105,550
Interest	250,000
Auto Tag Fee	1,700,000
Utilities Franchise Tax	5,185,000
Beer and Wine Tax	318,000
Sales Tax	14,398,170
ABC Revenue	600,000
Reimbursement for Services	204,750
Federal, State and Local Grants and Reimbursements	1,211,874
Fees and Permits	2,784,600
Sale of Real and Personal Property	15,000
Miscellaneous Revenue	668,766
Transfer from Electric Fund	 2,000,000
TOTAL GENERAL FUND	\$ 67,197,427
WATER AND SEWER FUND	
Water and Sewer Sales	\$ 37,925,695
Other Charges	1,980,827
Transfer from Water & Sewer Capital Expansion & Development Fund	\$ 150,000
TOTAL WATER AND SEWER FUND	\$ 40,056,522

WATER & SEWER STIMULUS GRANT FUND		
Transfer from Water & Sewer Capital Expansion & Development Fund	\$	3,977
TOTAL WATER AND SEWER STIMULUS GRANT FUND	\$	3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND		
Interest	\$	120,000
Fund Balance Appropriated Transfer from Water and Sewer Fund	,	3,439,885 1,300,000
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	\$	4,859,885
WATER & SEWER RENEWAL & REPLACEMENT FUND		
Interest		15,000
Transfer from Water and Sewer Fund Fund Balance Appropriated	\$	75,000 1,895,000
TOTAL W/S RENEWAL & REPLACEMENT FUND	\$	1,985,000
ELECTRIC FUND		
Electric Sales	\$	79,284,194
Other Charges Fund Balance Appropriated	\$	6,973,454 1,000,000
TOTAL ELECTRIC FUND	\$	87,257,648
ELECTRIC RENEWAL & REPLACEMENT FUND		
Transfer from Electric Fund	\$	60,000
Interest Fund Balance Appropriated		15,000 1,600,000
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	\$	1,675,000
TRANSIT SYSTEM FUND		
User Charges	\$	169,513
Federal and State Grants Other Fees		2,649,578 15,728
Transfer from General Fund		994,764
TOTAL TRANSIT SYSTEM FUND	\$	3,829,583

SOLID WASTE FUND	
Commercial Collection/Disposal/Recycling Fees Miscellaneous Revenue Transfer from General Fund	\$ 2,904,000 11,450 2,902,593
TOTAL SOLID WASTE FUND	\$ 5,818,043
SOLID WASTE DISPOSAL TAX FUND	
Solid Waste Disposal Tax	\$ 40,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	\$ 40,000
STORMWATER UTILITY FUND	
Stormwater Sales Interest Storm Drain Improvement Other Fees Fund Balance Appropriated	\$ 2,661,178 5,000 1,000 16,050 83,000
TOTAL STORMWATER UTILITY FUND	\$ 2,766,228
CONFERENCE CENTER OPERATIONS FUND	
Other Fees Interest Transfer from Municipal Service District	\$ 784,960 22,000 40,000
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 846,960
TECHNOLOGY SUPPORT FUND	
Other Fees Interest	\$ 35,000 2,000
TOTAL TECHNOLOGY SUPPORT FUND	\$ 37,000

POWELL BILL FUND		
Funding for Roads Reimbursement for Services Interest Transfer from General Fund	\$	2,176,349 1,500 12,000 1,725,063
TOTAL POWELL BILL FUND	\$	3,914,912
FEDERAL ASSET FORFEITURE FUND		
Federal Asset Forfeiture	\$	80,000
TOTAL FEDERAL ASSET FORFEITURE FUND	\$	80,000
STATE ASSET FORFEITURE FUND		
State Asset Forfeiture	\$	30,000
TOTAL STATE ASSET FORFEITURE FUND	\$	30,000
GENERAL FUND STIMULUS GRANTS FUND		
Other Revenue	_\$	6,647
TOTAL GENERAL FUND STIMULUS GRANTS	\$	6,647
OCCUPANCY TAX FUND		
Occupancy Tax	\$	759,700
TOTAL OCCUPANCY TAX FUND	\$	759,700
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND		
Ad Valorem Taxes Other Revenues	\$	157,000 3,920
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$	160,920
INFRASTRUCTURE FUND		
Cellular Tower Rental Other Revenue).	184,600 11,424
TOTAL INFRASTRUCTURE FUND	\$	196,024

POLICE MEMORIAL TRUST FUND

Sale of Promotional Items	\$	2,000
TOTAL POLICE MEMORIAL TRUST FUND	\$	2,000
TOTAL OPERATING REVENUES	\$	221,523,476
SECTION III. That pursuant to Section 13.1 of Chapter 159, of the General Statutes of Nort Internal Service Financial Plans are hereby established:	h Caroli	na, the following
HEALTH SELF INSURANCE FUND		
Total Estimated Revenues	\$	11,169,064
Total Estimated Expenditures	\$	11,169,064
DENTAL SELF INSURANCE FUND		
Total Estimated Revenues	\$	340,786
Total Estimated Expenditures	\$	340,786
VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND		
Total Estimated Revenues	\$	6,659,706
Total Estimated Expenditures	\$	6,659,706
TECHNOLOGY SERVICES FUND		
Total Estimated Revenues	\$	6,851,469
Total Estimated Expenditures	\$	6,851,469

SECTION IV. And there is hereby levied an Ad Valorem Property Tax of \$0.52 on each one-hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2019, for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. Additionally, there is levied an Ad Valorem Tax of \$0.20 on each one-hundred dollars (\$100.00) of valuation on taxable property in the Downtown Municipal Services District for taxes as of January 1, 2019, for the purpose of raising revenue for the said District.

SECTION V. Council subsidy will be \$1,432.50/month for the Mayor and \$1,232.50/month for the regular members. Additionally, a \$350/month expense allowance is continued. Any Council member may elect to accept or reject any portion of said subsidy at their discretion.

SECTION VI. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2019-2020 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 6/30/2019 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2019-2020 Budget may be collapsed with the City Manager's approval. This will ensuan accurate chart of accounts as necessary. Any adjustment between appropriations within a single fund can be approved by the City Manager. Prior year encumbrances that are inadvertantly closed may be reappropriated with the City Manager approval. Electric Rate Stabilization funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. In addition, any remaining funding for the Unified Development Ordinance/Comprehensive Plan Update and Franklin Urban Sports and Entertainment Complex may be carried over with the City Manager's approval.

SECTION VII. Grant funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Internal Service funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Trust and Agency funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Special Revenue funding not depleted during the prior fiscal year may be carried over with the City Manager's approval.

ADOPTED this 4th day of June, 2019.

Walker E Raid III Mayo

CAPITAL PROJECTS ORDINANCE

BE IT ORDAINED BY THE CITY OF GASTONIA, NORTH CAROLINA:

SECTION I. The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

AIRPORT IMPROVEMENTS	\$ 166,667
STREET IMPROVEMENTS	\$ 586,000
WATER AND SEWER IMPROVEMENTS	\$ 2,628,800
WATER AND SEWER SYSTEM DEVELOPMENT FEES	\$ 320,000
ELECTRIC SYSTEM IMPROVEMENTS	\$ 7,300,000
STORMWATER IMPROVEMENTS	\$ 449,085
GENERAL FUND CAPITAL PROJECTS	\$ 25,370,000
TOTAL CAPITAL PROJECTS	\$ 36,820,552

SECTION II.... and that the following revenues will be available during fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the foregoing appropriations:

AIRPORT IMPROVEMENTS

NCDOT Aviation Division Transfer from General Fund	\$	150,000 16,667
TOTAL AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS		
Transfer from General Fund	_\$	586,000
TOTAL STREET IMPROVEMENTS	\$	586,000
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	\$	2,628,800
TOTAL WATER AND SEWER IMPROVEMENTS	\$	2,628,800

WATER AND SEWER SYSTEM DEVELOPMENT FEES

Sewer System Development Fee Water System Development Fee	\$	120,000 200,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$	320,000
ELECTRIC SYSTEM IMPROVEMENTS		
ROI from ElectriCities Transfer from Electric Fund	\$ _\$	5,300,000 2,000,000
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	\$	7,300,000
STORMWATER IMPROVEMENTS		
Transfer from Stormwater Utilities Fund	_\$	449,085
TOTAL STORMWATER IMPROVEMENTS	\$	449,085
GENERAL FUND CAPITAL PROJECTS		
Interest Proceeds - Sale of Bonds Transfer from Electric Fund	\$	270,000 24,000,000 1,100,000
TOTAL GENERAL FUND CAPITAL PROJECTS	\$	25,370,000
TOTAL CAPITAL PROJECTS	\$	36,820,552

SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2019-2020 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/19 balances and will eliminate over appropriation of funds. Any Capital Projects completed with funds remaining can be reverted back to the originating fund at the City Manager's approval.

ADOPTED this 4th day of June, 2019.

Walker E. Reid, III, Mayor

Walken E. Ka

COMMUNITY DEVELOPMENT GRANT PROJECTS ORDINANCE

BE IT ORDAINED BY THE CITY OF GASTONIA, NORTH CAROLINA:

SECTION I. The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

COMMUNITY DEVELOPMENT FUND	\$	682,841
108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	28,140
HOME INVESTMENT TRUST FUND	\$	1,101,759
TOTAL GRANT PROJECT APPROPRIATES	\$	1,812,740
SECTION II and that the following revenues will be available during fiscal year beginning July 30, 2020 to meet the foregoing appropriations:	1, 2019 ar	nd ending June
COMMUNITY DEVELOPMENT FUND		
Community Development Grant Repayment/Loan - Homeowner	\$	671,841 11,000
TOTAL COMMUNITY DEVELOPMENT FUND	\$	682,841
108 LOAN-DOWNTOWN REVITALIZATION FUND		
Repayment/Loan - Investor	\$	28,140
TOTAL 108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	28,140
HOME INVESTMENT TRUST FUND		
Federal Home Program Repayment/Loan - Homeowner Interest Sale of Real Property	\$	745,759 25,000 1,000 330,000
TOTAL HOME INVESTMENT TRUST FUND	\$	1,101,759

1,812,740

TOTAL GRANT PROJECT REVENUES

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2019-2020 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/19 balances and will eliminate over appropriation of funds. Any adjustment between appropriation within a single fund can be approved by the City Manager. Also, any funds not utilized in the Fiscal Year 2019-2020 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

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ADOPTED this 4th day of June, 2019.



Consolidated Fee Schedule

Effective 7/1/2019

Cemetery Division



Division/Program	Amount
Adult Grave Space - City Resident	\$1,000.00
Adult Grave Space - Non-City Resident	\$1,200.00
Infant Grave Space	\$150.00
Double Niche in Columbarium	\$700.00
Cremains Burial in Cremains Garden at Hollywood Cemetery	\$300.00
Scattering Cremains in Cremains Garden at Hollywood Cemetery	\$100.00
Locate & Mark Grave for Burial or Cremains during Weekdays	\$50.00
Locate & Mark Grave for Burial or Cremains during Weekends	\$150.00
Dig & Cover for Cremains Burial (in addition to Locate Fee)	\$100.00

Community Services



Division/Program	Amount
Keep Gastonia Beautiful	
Farmer's Market Rental Deposit	\$200.00
Farmer's Market - Rental Fee per Day	\$60.00
Rotary Pavilion Rental	
Rental Fee Per Day - Government/Non-Profit/City Resident	\$100.00
Rental Fee Per Day - NOT Government/Non-Profit/City Resident	\$200.00
Trash Deposit (Refundable)	\$100.00
Event Permit	\$30.00
Noise Permit	\$5.00
Temporary Street Closing	\$30.00
Fleet Services/Airport	
Hangar Rental (Small T-hangar) per month	\$200.00
Hangar Rental (Large T-hangar) per month	\$230.00
Hangar Rental (Small Corporate) per month	\$575.00
Hangar Rental (Large Corporate) per month	\$660.00
Fleet Services/Gastonia Transit	
Single Full Fare Ride	\$1.25
Single Reduced Fare Ride	\$0.60
10 Ride Full Fare Ticket	\$12.00
10 Ride Reduced Fare Ticket	\$6.00
10 Ride ADA Van Ticket	\$25.00
Single Ride ADA van	\$2.50
Sunway Charter/Greyhound Connector	\$7.00
CATS 85X 10 Ride Ticket	\$44.00



Division/Program		Amount
Land Development		
Right-of-Way Utilization Permit		\$85.00
Private Facilities Encroachment Permit		\$85.00
Driveway Permit - Residential		\$35.00
Driveway Permit - Commercial		\$50.00
Right of Way Work Permit - Non Utility (Other than Driveway)		\$35.00
Easement Undedication		\$50.00
Easement Undedication (Advertisement Deposit)		\$500.00
Street Closing Request		\$50.00
Street Closing Request (Advertisement Deposit)		\$500.00
Street Name Change Request		\$100.00
Street Name Change Request (Advertisement Deposit)		\$500.00
Annexation, Voluntary - Contiguous		\$200.00
Annexation, Voluntary - Satellite		\$200.00
Annexation, Voluntary (Advertisement Deposit)		\$500.00
Performance Bond/Letter of Credit Application		\$150.00
Plan Review Fees		
Site Plan Review, Less than 1 acre	*	\$175.00
Site Plan Review, 1 to 5 acres	*	\$250.00
Site Plan Review, Over 5 acres	*	\$400.00
Preliminary Subdivision Plans, Less than 2 acres	*	\$175.00
Preliminary Subdivision Plans, 2 - 10 acres	*	\$300.00
Preliminary Subdivision Plans, 10 - 25 acres	*	\$400.00
Preliminary Subdivision Plans, Over 25 acres	*	\$400.00
Preliminary Subdivision Plans, Over 25 acres, each additional acre	*	\$40.00
Final Plat Review	*	\$80.00
Unified Development Review, Less than 5 acres	*	\$300.00
Unified Development Review, 5 - 10 acres	*	\$375.00
Unified Development Review, Over 10 acres	*	\$425.00
Unified Development Review, Over 10 acres, each additional acre	*	\$40.00
Storm Drainage Policy, Application Fee		\$100.00
Flood Study, Special Exception, Fringe Area		\$225.00
Flood Study, Special Exception, Floodway		\$430.00
Storm Water Detention Basin Re-review	***	\$75.00
Inspection Fees		
Site Plan Inspection, Less than 1 acre	**	\$50.00
Site Plan Inspection, 1 - 5 acres	**	\$75.00
Site Plan Inspection, Over 5 acres	**	\$100.00
Final Inspection Fee	**	\$200.00

Engineering Land Development & General

Inspection Fees (continued)

Unified Development, Inspection, Less than 5 acres	**	\$225.00
Unified Development, Inspection, 5 - 10 acres	**	\$425.00
Unified Development, Inspection, Over 10 acres	**	\$425.00
Unifed Development, Inspection, Over 10 acres, each additional acre	**	\$50.00
Water Permit Process, Inspection (minimum \$250.00), per LF		\$1.00
Sewer Permit Process, Inspection (minimum \$250.00), per LF		\$1.00

^{* &}quot;Re-review" of site plans/subdivision plans/plats reviewed more than two (2) times will result in

Sale of City Publications

Black & White Plan Copies - All Sizes, per page	\$1.00
Color Plot Charge - 11" x 17", per page	\$2.00
Color Plot Charge - 18" x 24", per page	\$6.00
Color Plot Charge - 24" x 36", per page	\$13.00
Color Plot Charge - 36 x 48", per page	\$19.00

Other Permits, Fees and Charges

Children at Play Sign Installation		\$25.00
Engineering Reports, per page		\$0.05
FHA/VA Letter		\$20.00
Land Development - Water Permit, Application Fee		\$300.00
Water Reimbursement Contract Application (Legal Review Fee)	4	\$125.00
Land Development - Sewer Permit, Application Fee		\$400.00
Sewer Reimbursement Contract Application (Legal Review Fee)	4	\$125.00
Water/Sewer/Street Availability Letter		\$20.00
Water Meter Fee (Meter Size to Determine Fee)	2	Varies
Payment in Lieu of Sidewalks	1	Varies
Payment in Lieu of Streets	1	Varies
Noise Permit - Permit Requested 48 Hours in Advance of Permit		\$5.00
Noise Permit - Permit Requested Less than 48 Hours in Advance of		
Permit		\$25.00
Event Permit/Temporary Street Closing Permit		\$30.00
Storm Drainage Policy - Pipe Installation	3	Varies

Notes:

- 1. Contact Engineering-Land Development at 704-866-6022
- 2. Contact Utilities at 704-836-0037
- 3. Contact Engineering at 704-866-6943
- 4. For Offsite and Oversize

^{** &}quot;Re-inspection" of site plans/unified developments review more than two (2) times will result in

^{*** &}quot;Re-review" of storm water detention basins will result in duplicate original fee cost.



Division/Program Amount

Building Permit Fee Schedule

The Building Permit Fee for new buildings and the addition to, or alterations of buildings shall be based upon the cost of general construction including the cost of electrical, plumbing, heating, and air conditioning work according to the fee schedule below:

Minimum Fee \$50.00

Building Value Amounts:

Build	ing Value		Fee
\$	0-999.00	\$	50.00
<i>\$</i>	1,000.00	<i>\$</i>	50.00
<i>\$</i>	2,000.00	<i>\$</i>	50.00
<i>\$</i>	3,000.00	<i>\$</i>	50.00
<i>\$</i>	4,000.00	<i>\$</i>	50.00
<i>\$</i>	5,000.00	<i>\$</i>	50.00
<i>\$</i>	6,000.00	<i>\$</i>	56.00
<i>\$</i>	7,000.00	<i>\$</i>	62.00
<i>\$</i>	8,000.00	<i>\$</i>	68.00
<i>\$</i>	9,000.00	<i>\$</i>	74.00
<i>\$</i>	10,000.00	<i>\$</i>	80.00
<i>\$</i>	11,000.00	<i>\$</i>	86.00
<i>\$</i>	12,000.00	\$	92.00
<i>\$</i>	13,000.00	<i>\$</i>	98.00
\$	14,000.00	\$	104.00
\$	15,000.00	\$	110.00
\$	16,000.00	\$	116.00
<i>\$</i>	17,000.00	\$	122.00
\$	18,000.00	\$	128.00
\$	19,000.00	\$	134.00
<i>\$</i>	20,000.00	\$	140.00
<i>\$</i>	21,000.00	\$	146.00
<i>\$</i>	22,000.00	\$	152.00
<i>\$</i>	23,000.00	\$	158.00
<i>\$</i>	24,000.00	\$	164.00
\$	25,000.00	\$	170.00
<i>\$</i>	26,000.00	\$	176.00
<i>\$</i>	27,000.00	\$	182.00
\$	28,000.00	\$	188.00
\$	29,000.00	\$	194.00
<i>\$</i>	30,000.00	\$	200.00
<i>\$</i>	31,000.00	<i>\$</i>	206.00
\$	32,000.00	<i>\$</i>	212.00
<i>\$</i>	33,000.00	\$	218.00
<i>\$</i>	34,000.00	<i>\$</i>	224.00
<i>\$</i>	35,000.00	\$ #	230.00
\$ \$	36,000.00	\$ \$	236.00 242.00
\$ \$	37,000.00	<i>\$</i>	2 4 2.00 2 4 8.00
<i>≯</i> \$	38,000.00 39,000.00	≯ \$	2 4 6.00 254.00
<i>\$</i> \$	40,000.00	≯ \$	260.00
₹	40,000.00	Þ	∠00.00

Buildi	ng Value		Fee
<i>\$</i>	41,000.00	\$	266.00
<i>\$</i>	42,000.00	\$	272.00
<i>\$</i>	43,000.00	\$	278.00
<i>\$</i>	44,000.00	\$	284.00
<i>\$</i>	45,000.00	\$	290.00
<i>\$</i>	46,000.00	\$	296.00
<i>\$</i>	47,000.00	\$	302.00
<i>\$</i>	48,000.00	\$	308.00
<i>\$</i>	49,000.00	\$	314.00
<i>\$</i>	50,000.00	\$	320.00
<i>\$</i>	51,000.00	\$	325.00
<i>\$</i>	52,000.00	\$	330.00
<i>\$</i>	53,000.00	\$	335.00
\$	54,000.00	\$	340.00
\$	55,000.00	\$	345.00
\$	56,000.00	\$	350.00
\$	57,000.00	\$	355.00
\$	58,000.00	\$	360.00
\$	59,000.00	\$	365.00
<i>\$</i>	60,000.00	\$	370.00
<i>\$</i>	61,000.00	\$	375.00
<i>\$</i>	62,000.00	\$	380.00
<i>\$</i>	63,000.00	\$	385.00
<i>\$</i>	64,000.00	\$	390.00
<i>\$</i>	65,000.00	\$	395.00
<i>\$</i>	66,000.00	\$	400.00
<i>\$</i>	67,000.00	\$	405.00
<i>\$</i>	68,000.00	\$	410.00
<i>\$</i>	69,000.00	\$	415.00
<i>\$</i>	70,000.00	\$	420.00
<i>\$</i>	71,000.00	\$	425.00
<i>\$</i>	72,000.00	\$	430.00
<i>\$</i>	73,000.00	\$	435.00
<i>\$</i>	74,000.00	\$	440.00
<i>\$</i>	75,000.00	\$	445.00
<i>\$</i>	76,000.00	\$	450.00
<i>\$</i>	77,000.00	\$	455.00
<i>\$</i>	78,000.00	\$	460.00
<i>\$</i>	79,000.00	\$	465.00
<i>\$</i>	80,000.00	\$	470.00
<i>\$</i>	81,000.00	\$	475.00

\$75.00



Building Value Amounts (continued)

Build	ling Value		Fee	Bui	lding Value		Fee
<i>\$</i>	82,000.00	\$	480.00	\$	97,000.00	\$	555.00
<i>\$</i>	83,000.00	\$	485.00	\$	98,000.00	\$	560.00
<i>\$</i>	84,000.00	\$	490.00	\$	99,000.00	\$	565.00
<i>\$</i>	85,000.00	\$	495.00	\$	100,000.00	\$	570.00
<i>\$</i>	86,000.00	\$	500.00	\$	200,000.00	\$	1,020.00
\$	87,000.00	\$	505.00	\$	300,000.00	\$	1,445.00
\$	88,000.00	\$	510.00	\$	400,000.00	\$	1,845.00
\$	89,000.00	\$	515.00	\$	500,000.00	\$	2,245.00
\$	90,000.00	\$	520.00	\$	600,000.00	\$	2,595.00
\$	91,000.00	\$	525.00	\$	700,000.00	\$	2,945.00
<i>\$</i>	92,000.00	\$	530.00	\$	800,000.00	\$	3,295.00
<i>\$</i>	93,000.00	\$	535.00	\$	900,000.00	\$	3,645.00
<i>\$</i>	94,000.00	\$	540.00	\$	1,000,000.00	\$	3,995.00
<i>\$</i>	95,000.00	\$	545.00	\$	2,000,000.00	\$	6,495.00
<i>\$</i>	96,000.00	\$	550.00	\$	3,000,000.00	\$	8,995.00

<u>Note</u>: The Inspections Division determines the cost of building based on the ICC Building Valuation Data Chart published periodically in the "Building Safety Journal". Contract prices are not accepted for new buildings or additions.

Additional Charges for Building Permits:

\$50.00
\$300.00 \$400.00 \$50.00
\$75.00 \$100.00 \$100.00
\$200.00
\$50.00
\$120.00
\$50.00
\$75.00
Bldg. Cost
\$150.00

Certificate of Occupancy



Other Fees & Charges (continued)

ABC Inspection	\$75.00
Miscellaneous or Change of Tenant	\$75.00
Change of Use	\$75.00
Tents	\$75.00
Temporary Power	\$50.00

Note: Penalty for Working w/out Permit - Fees Double



Division/Program	Amount
Billing & Customer Service - Fees & Penalties	
Late Fee - 1.50% of Past Due Balance with Minimum of:	\$5.00
Administration Fee	\$25.00
Reconnection Fee	\$20.00
Reconnection Fee - After Hours	\$30.00
Returned Check Fee - NCGS 25-3-506	\$25.00
Meter Re-Read Fee (Customer Request)	\$10.00
Same Day New Service - After Hours	\$30.00
Utility Deposits for New Service - Residential	
Inside City	
Electric - Minimal Risk	\$140.00
Electric - Substantial Risk	\$200.00
Water - Minimal Risk	\$30.00
Water - Substantial Risk	\$50.00
Sewer - Minimal Risk	\$30.00
Sewer - Substantial Risk	\$50.00
Outside City	
Water - Minimal Risk	\$50.00
Water - Substantial Risk	\$75.00
Sewer - Minimal Risk	\$50.00
Sewer - Substantial Risk	\$75.00
Utility Deposits for New Service - Non Residential	
Two (2) Times Average Bill amount for Location where services	
are being requested. For new locations, or those without	Varies
adequate usage history, deposit amount will be determined by the	1/
Financial Services Dept.	Varies





Division/Prog	ram	Amount
NC State Fire	Code Permits	
<u>Code</u>	<u>Description</u>	
105.3.3	Construction Re-inspection	\$75.00
105.4.1	Plan Review Fee	\$100.00
105.6.1	Aerosol Products	\$50.00
105.6.2	Amusement Buildings	\$100.00
105.6.3	Aviation Facilities	\$50.00
105.6.4	Carnivals and fairs	\$50.00
105.6.5	Cellulose Nitrate Film: store, handle or use in Group A occupancy	\$50.00
105.6.6	Combustible Dust Producing Operations	\$50.00
105.6.7	Combustible Fibers: storage and handling > 100 cu. ft.	\$50.00
105.6.8	Compressed Gases	\$50.00
105.6.9.1	Covered Mall Buildings (see code for special conditions)	\$50.00
105.6.9.2	Covered Mall Buildings - display of liquid fuel vehicles	\$50.00
	Covered Mall Buildings - use of open flame or flame producing	
105.6.9.3	equipment	\$50.00
105.6.10	Cryogenic Fluids	\$50.00
105.6.11	Cutting & Welding	\$50.00
105.6.12	Dry Cleaning Plants	\$50.00
105.6.13	Exhibits & Trade Shows	\$50.00
105.6.14	EXPLOSIVES storage, handling, use Chapter 33	\$50.00
105.6.15	Fire Hydrants & Valves: to use or operate	\$50.00
105.6.16-01	F/C Use or operate pipeline containing flam. liquid	\$50.00
105.6.16-02	F/C Store, handle, use > 5 gallons inside/10 gal. outside (Class I) F/C Store, handle, use Class II or III > 25 gal. inside or 60 gal.	\$50.00
105.6.16-03	outside	\$50.00
105.6.16-04	F/C Class IIIB	\$50.00
	Remove Class I or II from underground tank	\$50.00
105.6.16-06	F/C Operate tank vehicles, equipment, dispensing stations F/C Install, Alter, Remove, Abandon, Place temporarily out of	\$50.00
105.6.16-07	service	\$50.00
105.6.16-08	F/C Change contents of tank to > hazard	\$50.00
105.6.16-09	F/C Manufacture, process, blend or refine	\$50.00
105.6.16-10	F/C Dispense liquid fuel into tanks of motor vehicles	\$50.00
105.6.16-11	F/C Utilize a site for dispensing fuel from tank vehicle	\$50.00
105.6.17	Floor Finishing Class I or II > 350 sq. ft.	\$50.00
105.6.18	Fruit and crop ripening	\$50.00
105.6.19	Fumigation	\$50.00
105.6.20	Hazardous Materials (store, transport, dispense, use, handle)	\$100.00
105.6.21	Hazardous Materials Facilities	\$50.00



NC State Fire Code Permits (continued)

<u>Code</u>	<u>Description</u>	
105.6.22	High Pile Storage (area > 500 sq. ft.)	\$50.00
105.6.23	Hot Work	\$50.00
105.6.24	Industrial Ovens	\$50.00
105.6.25	Lumber Yards & Woodworking Plants > 100,000 board ft.	\$50.00
105.6.26	Liquid/Gas Fueled vehicles in place of assembly	\$50.00
105.6.28	Magnesium > 10 lbs.	\$50.00
105.6.29	Misc. Combustible Storage (amounts > 2,500 sq. ft.)	\$50.00
105.6.30	Open Burning (except in violation of City ordinance)	\$50.00
105.6.31	To remove paint with a torch	\$50.00
105.6.32	Open Flames & Candles	\$50.00
105.6.33	For an organic-coating manufacturing operations	\$50.00
105.6.34	Place of Assembly (except non-profits)	\$50.00
105.6.35	For removal of service Private Fire Hydrants	\$100.00
105.6.36	Pyrotechnic Special Effects Materials	\$100.00
105.6.37	For Storage or handling of more than 25 lbs of cellulose nitrate	\$50.00
105.6.38	Refrigeration Equipment	\$50.00
105.6.39	Repair Garages	\$50.00
105.6.40	Rooftop heliports	\$50.00
105.6.41	Spraying or dipping	\$50.00
105.6.42	Storage of scrap tires and tire by-products	\$50.00
105.6.43	Temporary membrane structures, tents and canopies	\$50.00
105.6.44	Tire re-building plants	\$50.00
105.6.45	Waste handling	\$50.00
105.6.46	Wood Products (chips, lumber, plywood > 200 cu. ft.	\$50.00
105 7 1	Construction of Fire Sprinkler or Automatic Fire Extinguishing	±52.50
105.7.1	Systems Construction of Battom Contains	\$52.50
105.7.2	Construction of Battery Systems	\$52.50
105.7.3	Construction of Compressed Gas Systems	\$52.50
105.7.4	Construction of Cryogenic Fluid Systems	\$52.50
105.7.5	Construction of Fire Alarm and Detection Systems	\$52.50
105.7.6	Construction of Florensehle and Combustible Liquid Contract	\$52.50
105.7.7	Construction of Flammable and Combustible Liquid Systems	\$52.50
105.7.8	Construction Permit for Hazardous Materials Systems	\$52.50
105.7.9	Construction of Industrial Ovens	\$52.50
105.7.10	Construction Permit for Installation of LP Gas System	\$52.50
105.7.11	Construction Permit for Installation of Private Hydrants	\$52.50
105.7.12	Construction Permit for Installing Spray Room, Dip Tank, or Both	\$52.50
105.7.13	Construction Permit for Installing Standpipe Systems	\$52.50
	Temporary Air Supported membrane structure & Tents in excess	,
105.7.14	of 400 sq ft.	\$52.50



Other Fees & Charges

<u>Code</u>	<u>Description</u>	
GFD-01	Haz-Mat Standby per hour	\$200.00
GFD-02	Standby Assistance per hour	\$150.00
GFD-03	Excessive False Alarms (> than 3 per annum) 4th alarm	\$100.00
GFD-04	Excessive False Alarms (> than 3 per annum) 5th alarm	\$200.00
GFD-05	Excessive False Alarms (> than 3 per annum) > 5 each @	\$250.00
GFD-06	Fire Hydrant Flow Tests	\$100.00
GFD-07	Fire Report (single report)	\$3.00
GFD-08	Fire Report (additional reports) @ per page of	\$0.50
GFD-09	Fireworks Display	\$200.00
GFD-10	Blasting, one day	\$100.00
GFD-11	Blasting, two or more days	\$200.00
GFD-12	Third Reinspection Service Charge	\$50.00
	Each violation still evident will also carry a charge of no less than	
GFD-12	\$50.00	\$50.00



Division/Program	Amount
Athletics - Team Entry Fees Individual Players will be charged a \$5.00 fee in order to be placed on a teams's roster after the start of a league.	
Adult League - Basketball Heating & Lighting Booking Fee Trophy Fee * Entry Fee Outside City Teams	\$50.00 \$20.00 League Option \$15.00 \$50.00
Adult League - Softball Maintenance & Lighting, one night per week Maintenance & Lighting, two nights per week Booking Fee Trophy Fee * Entry Fee Outside City Teams (one night per week) Outside City Teams (two nights per week)	\$50.00 \$100.00 \$20.00 League Option \$15.00 \$50.00
Adult League - Volleyball Maintenance & Lighting Trophy Fee * Entry Fee Outside City Teams	\$25.00 \$20.00 \$15.00 \$50.00
* Entry Fees are Non-Refundable Youth Teams All City Youth Teams will be charged fees to defray the cost of game balls, trophies, scorekeepers, booking fees and other direct expenses for league operation (the Recreation Department will furnish game officials for youth leagues without charge).	
All outside City Youth Teams will be charged fees to defray the cost of game officials, game balls, trophies, and other direct expenses for league operation plus an additional \$50.00 per sport. Youth teams will pay all related costs for second season sports leagues.	
Registration Fee per Individual Player (Non-refundable)	\$5.00

Instructional Programs

Fees for instructional programs shall be set at a rate that will defray direct costs including the instructor, materials and supplies and certain indirect costs.

All outside City residents will be charged \$5.00 more per class than City residents with the City retaining the entire \$5.00.

GASTONIA	Parks & Recreation
Equipment Rentals	
Aluminum Bleachers (per bleacher/ per day)	
(5 rows, 15 feet long)	\$50.00
If delivered and picked up by the Recreation Department	\$150.00
Dance Floor	
20 x 20	\$50.00
30 x 30	\$75.00
40 x 40	\$100.00
Set up and delivery fee	\$150.00
Community Centers, Parks & Pools	
Adult Recreation Center	
Facility Use - Club Activity, Meeting Rooms	
Inside City, Non-Profit 0-4 Hours	\$20.00
Inside City, Profit 0-4 Hours	\$50.00
Outside City, Non-Profit 0-4 Hours	\$35.00
Outside City, Profit 0-4 Hours	\$70.00
Gymnasium Use	
Inside City, Non-Profit 0-4 Hours	\$80.00
Inside City, Profit 0-4 Hours	\$180.00
Outside City, Non-Profit 0-4 Hours	\$120.00
Outside City, Profit 0-4 Hours	\$270.00
Janitorial Service	\$50.00
Kitchen Use	
Non-Profit 0-4 Hours	\$20.00
Profit 0-4 Hours	\$40.00
Personnel Fee, during non-operating hours	
per hour	\$30.00
Bradley Center	
Facility Use - Club Activity, Meeting Rooms	
Inside City, Non-Profit 0-4 Hours	\$20.00
Inside City, Profit 0-4 Hours	\$50.00
Outside City, Non-Profit 0-4 Hours	\$35.00
Outside City, Profit 0-4 Hours	\$70.00
Gymnasium Use	
Inside City, Non-Profit 0-4 Hours	\$80.00
Inside City, Profit 0-4 Hours	\$180.00
Outside City, Non-Profit 0-4 Hours	\$120.00
Outside City, Profit 0-4 Hours	\$270.00

GASTONIA	Parks & Recreatio
Bradley Center (continued) Janitorial Service	\$50.00
Kitchen Use Non-Profit 0-4 Hours Profit 0-4 Hours	\$20.00 \$40.00
Personnel Fee, during non-operating hours per hour	\$30.00
Large Picnic Shelter Inside City Outside City	\$15.00 \$20.00
Tennis Court Reservations & Tournaments Inside City, per court per hour Outside City, per court, per hour Co-sponsored Events Tournaments Inside City, Profit (per court/hr) Outside City, Profit (per court/hr)	\$2.00 \$3.00 No Charge \$3.00 \$4.00
Erwin Center Park & Pool Facility Use - Club Activity, Meeting Rooms Inside City, Non-Profit 0-4 Hours Inside City, Profit 0-4 Hours Outside City, Non-Profit 0-4 Hours Outside City, Profit 0-4 Hours	\$20.00 \$50.00 \$35.00 \$70.00
Gymnasium Use Inside City, Non-Profit 0-4 Hours Inside City, Profit 0-4 Hours Outside City, Non-Profit 0-4 Hours Outside City, Profit 0-4 Hours	\$80.00 \$180.00 \$120.00 \$270.00
Janitorial Service	\$50.00
Kitchen Use Non-Profit 0-4 Hours Profit 0-4 Hours	\$20.00 \$40.00
Personnel Fee, during non-operating hours per hour	\$30.00
Large Picnic Shelter Inside City Outside City	\$15.00 \$20.00
Pool - Daily Swimming, per person (Adult/Child)	\$2.00
Pool - Swim Lessons, Two Week Session (8 Lessons)	\$15.00

City

Non-



Erwin Center Park & Pool (continued) City Non-Pool - Group Rentals (2 hours) Resident Resident 25 & Under \$125.00 \$ 175.00 25-50 \$200.00 \$ 250.00 \$300.00 \$ 350.00 51-150 151-250 \$400.00 \$ 450.00 **Ferguson Park** Daytime Reservation of Athletic Fields City Residents, per hour, per field \$10.00 Non-City Residents, per hour, per field \$15.00 Field Preparation, per field for initial preparation \$50.00 Field Preparations, per field, between games \$25.00 Night Use of Athletic Fields City Residents, per hour, per field \$25.00 Non-City Residents, per hour, per field \$30.00 Field Preparation, per field for initial preparation \$50.00 Field Preparations, per field, between games \$25.00 Ferguson Park Softball Complex (Includes all 4 Fields) City Residents, per day \$150.00 Non-City Residents, per day \$225.00 Lights, per hour, per field \$20.00

(City to receive 2	25% of g	ross revenues	if user	charges	admission)
	_			_	

Tennis Court Reservations & Tournaments	
Inside City, per court per hour	\$2.00
Outside City, per court, per hour	\$3.00
Co-sponsored Events	No Charge
Tournaments	
Inside City, Profit (per court/hr)	\$3.00
Outside City, Profit (per court/hr)	\$4.00

Lineberger Park & Pool

Pool - Daily Swimming, per person (Adult/Child)	\$3.00
Pool - Swim Lessons, Two Week Session (8 Lessons)	\$15.00

Pool - Group Rentals (2 hours)	Resident	<u>Resident</u>
25 & Under	\$250.00	\$300.00
26-75	\$325.00	\$375.00
76-125	\$400.00	\$450.00
126-175	\$475.00	\$525.00
176-225	\$550.00	\$600.00
226-300	\$625.00	\$675.00



Lineberger	Park & Pool	(continued)
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	<u>City</u>	Non-
Shelter Rental	<u>Resident</u>	Resident
#1 All day rental, 9 tables w/ grill	\$20.00	\$30.00
#2 All day rental, 3 tables w/ grill	\$10.00	\$20.00
#3 All day rental, 2 tables w/ grill	\$10.00	\$20.00
#4 All day rental, 4 tables no grill	\$10.00	\$20.00
#5 All day rental, 4 tables no grill #6 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$10.00 \$25.00	\$20.00 \$35.00
Train	Ψ25.00	ψ33.00
Train, per ride, per person	\$1.00	
Group /Private Rentals		
A. Inside City of Gastonia, per hour	\$75.00	
B. Outiside City of Gastonia, per hour	\$100.00	
Martha Rivers Park		
Pidi did Rivers Fark	<u>City</u>	Non-
Shelter Rental (4 hour sessions)	<u>Resident</u>	Resident
#1 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$25.00	\$35.00
#2 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$25.00	\$35.00
Martha Rivers Park Youth Complex - Baseball/Soccer Fields (per field rates)		
City Residents, per game (2 hrs)	\$30.00	
City Residents, daily maximum	\$150.00	
Non-City Residents, per game (2 hrs)	\$40.00	
Non-City Residents, daily maximum	\$200.00	
Phillips Center		
Facility Use - Club Activity, Meeting Rooms		
Inside City, Non-Profit 0-4 Hours	\$20.00	
Inside City, Profit 0-4 Hours	\$50.00	
Outside City, Non-Profit 0-4 Hours	\$35.00	
Outside City, Profit 0-4 Hours	\$70.00	
Gymnasium Use		
Inside City, Non-Profit 0-4 Hours	\$80.00	
Inside City, Profit 0-4 Hours	\$180.00	
Outside City, Non-Profit 0-4 Hours	\$120.00	
Outside City, Profit 0-4 Hours	\$270.00	
Janitorial Service	\$50.00	
Kitchen Use		
Non-Profit 0-4 Hours	\$20.00	
Profit 0-4 Hours	\$40.00	
Personnel Fee, during non-operating hours		
per hour	\$30.00	

GASTONIA	Parks & Recreation
Phillips Center (continued) Large Picnic Shelter	
Inside City	\$15.00
Outside City	\$20.00
Tennis Court Reservations & Tournaments	
Inside City, per court per hour	\$2.00
Outside City, per court, per hour	\$3.00
Co-sponsored Events	No Charge
Tournaments	5
Inside City, Profit (per court/hr)	\$3.00
Outside City, Profit (per court/hr)	\$4.00
Rankin Lake Park	
Building Rentals	
1. City Resident	
a. Non Profit/ Group	\$100.00
b. Commercial/ For Profit	\$200.00
2. Non-City Resident	
a. Non Profit/ Group	\$150.00
b. Commercial/ For Profit	\$250.00
Refundable Security Deposit	\$50.00
closing at dusk. Additional hours may be purchased in advance for a	\$30.00
Picnic Shelters	
Small - 3 tables w/ grill	
City Residents	\$10.00
non-residents	\$20.00
Large - 9 tables w/ grill	
city residents	\$20.00
non-residents	\$30.00
Corporate Shelters (4 hour session)	
City Residents	\$50.00
non-residents	\$75.00
Lake Front Rentals	4.5.55
Daily Fishing Permits	
a. City Residents, 15 & under	\$1.00
b. city residents, 70 & older	\$1.00
c. city resident, 16 & older	\$2.00
d. non-city resident, 15 & older	\$2.00
e. non-city resident, 16 & older	\$3.00
	φ3.00
Boat Rentals	
a. Jon Boat/Canoe1. per/hour without motor	¢4 00
per/nour without motor* per/day without motor*	\$4.00 ¢20.00
3. per/day with motor	\$20.00 \$6.00
4. per/day with motor*	\$30.00
* One daily fishing permit included w/ a daily boat rental	φ30.00
, , , , , , , , , , , , , , , , , , , ,	



Rankin Lake Park (continued)	
Boat Rentals (continued)	
b. Kayak	
1. per/hour	\$4.00
c. Pedalboats	
1. per/ one half hour	\$5.00
2. per/hour	\$8.00
Launch Fees for Personal Canoe and Kayak/vessel	\$3.00
Sims Park	
Baseball	
Inside City - Non-profit (local civic, charitable)	
Day, per hour	\$20.00
Night, per hour	\$40.00
Inside City - Profit - Tournaments	
Day	\$250.00
Nights/Weekends/Holidays	\$350.00
Outside City - Non-profit (local civic, charitable)	
Day, per hour	\$30.00
Night, per hour	\$50.00
Outside City - Profit - Tournaments	
Day	\$350.00
Nights/Weekends/Holidays	\$500.00
Field Preparation	
Initial Preparation	\$100.00
to drag and line field between games at same event.	\$50.00
Musical Events/Special Events/ Commercial	
Inside City - Non-profit (local or City school, civic, charitable)	
Day, per hour	\$20.00
Nights, Weekends, Holidays, per hour	\$40.00
Outside City - Non-profit	
Day, per hour	\$30.00
Nights/Weekends/Holidays - per hour	\$50.00
Commercial - For Profit	
per day, requires 1,000,000 General Liability Insurance	\$1,000.00
Skeet & Trap	
Per round to include 25 targets	
Inside City - 65 or older, 15 & under	\$4.25
Outside City	\$4.75
Group Rentals / Corporate Events	
Field rental per hour (includes targets and safety instructions)	
Inside City	\$75.00
Outside City	\$100.00

GI 10 I CI III NC	i teel eat
Skeet & Trap (continued) Multiple field use and groups over 10 will require an additional staff member at a cost of \$30.00 per hour.	\$30.00
T. Jeffers Center	
Facility Use - Club Activity, Meeting Rooms	
Inside City, Non-Profit 0-4 Hours	\$20.00
Inside City, Profit 0-4 Hours	\$50.00
Outside City, Non-Profit 0-4 Hours	\$35.00
Outside City, Profit 0-4 Hours	\$70.00
Gymnasium Use	
Inside City, Non-Profit 0-4 Hours	\$80.00
Inside City, Profit 0-4 Hours	\$180.00
Outside City, Non-Profit 0-4 Hours	\$120.00
Outside City, Profit 0-4 Hours	\$270.00
Janitorial Service	\$50.00
Kitchen Use	
Non-Profit 0-4 Hours	\$20.00
Profit 0-4 Hours	\$40.00
Personnel Fee, during non-operating hours	
per hour	\$30.00
Large Picnic Shelter	
Inside City	\$15.00
Outside City	\$20.00
	7-0.00

The Parks and Recreation Director or his/her designee has the authority to negotiate terms and associated fees with groups requesting the use of parks and other recreation facilities for major group functions, tournaments, or public special events, both profit and non-profit in nature.



<u>Division/Program</u>	A	mount
Application for Rezoning		
From any district to a single-family district	\$	300.00
Plus \$6 each acre	\$	6.00
From any district to a multi-family district	\$	425.00
Plus \$25 each acre	\$	25.00
From any residential or office district to an office district	\$	425.00
Plus \$25 each acre	\$	25.00
From a business or an industrial district to an office district	\$	300.00
Plus \$6 each acre	\$	6.00
From a residential or an office district to a business district	\$	425.00
Plus \$35 each acre	\$	35.00
From one business district to another business district	\$	425.00
Plus \$30 each acre	\$	30.00
From any residential district to an industrical district	\$	425.00
Plus \$6 each acre	\$	6.00
From any non-residential district or RA district to any industrial district	\$	425.00
Plus \$6 each acre	\$	6.00
From any district to a Planned District (PUD or PRD)	\$	425.00
Plus \$6 each acre	\$	6.00
Other	\$	200.00
Plus \$6 each acre	\$	6.00
Other Hearings/Permits		
Amendment to Conditional District	\$	250.00
Plus \$6 each acre	\$	6.00
Staff approved minor alteration to Conditional or Special Use Permit	\$	50.00
Conditional Use Permits, Residential	\$	180.00
Plus \$6 each acre	\$	6.00
Conditional Use Permits, Non-Residential	\$	180.00
Plus \$6 each acre	\$	6.00
RMF/BC-1 Site Plan Change	\$	250.00
Plus \$6 each acre	\$	6.00
Board of Adjustment Hearing Variance - Single Family Residential	\$	110.00
Board of Adjustment Hearing Variance - Non-Residential	\$	175.00
Plus \$5 each acre	\$	5.00
Board of Adjustment Appeals	\$	100.00
Board of Adjustment Special Exceptions	\$	100.00
Event Permit - carnival, circus, rodeo, or similar (see section 5-22)	\$	125.00
Zoning Permit, \$35 + 5% Technology Fee	\$	36.75
Zoning Verification Letter, \$45 + 5% Technology Fee	\$	47.25
General Sign Permit Fee		
Freestanding Sign, \$50 + 5% Technology Fee	\$	52.50





<u>Division/Program</u>	A	mount
Electronic Changeable Message Board, typically LED		
Freestanding or other exterior building-mounted \$400 + 5% Technology Fee	\$	420.00
Storefront window type, \$150 + 5% Technology Fee	\$	157.50
Publications		
Comprehensive Plan	\$	30.00
GIS service, 8 1/2" x 11" Color Map	\$	1.00
GIS service, 8 1/2" x 14" Color Map	\$	1.00
GIS service, 11" x 17" Color Map	\$	2.00
GIS service, 18" x 24" Color Map	\$	6.00
GIS service, 24" x 36" Color Map	\$	13.00
GIS service, 36" x 48" Color Map	\$	19.00
GIS Aerials & Custom Maps (\$8 per quarter hour to create)	\$	8.00
Plus \$1 per sq.ft. for plotting	\$	1.00
Unified Development Ordinance (UDO)	\$	25.00
Unified Development Ordinance (UDO) Updates	\$	15.00
Zoning Map (B/W)	\$	15.00
Zoning Map (Color)	\$	25.00





Division/Program	Amount
Firing Range - Public Access Day	
City Residents	\$5.00
Non-City Residents	\$10.00
Parking Violations	
Civil Penalty - City Code 6-291(b)	\$5.00
Civil Penalty on Amounts unpaid after ten (10)	
days - City Code 6-291(b)	\$26.00
Photo Monies	
Report copies for non-city residents	\$1.00
Fingerprints	\$10.00
Noise Permits- 48 hrs in advance	\$5.00
Taxi Permit Fees	
New Driver Application Fee	\$25.00
New Driver Permit Fee	\$15.00
Driver Renewal Application Fee	\$25.00
Driver Renewal Permit Fee	\$15.00
Driver Transfer Fee	\$10.00
Publications	
Rental Property Manual	\$10.00
Other Permits, Fees & Charges	
Precious Metal/Pawn Application	\$180.00
Adult Business Fee	\$500.00

Public Utilities Electric Rates



Listed below is a summary of Electric Service rates. Full rate schedule descriptions are available upon request.

SCHEDULE RS - Residential Service					
Effective Date 7/1/2019	SUMMER MONTHS		WINTER MONTHS		
	(June - September)		(October - May)		
FACILITY CHARGE	\$17.50		\$17.50		
ENERGY CHARGE					
All kWh	\$0.10765	per kWh	\$0.09765	per kWh	
SCHEDULE CS - Small Commercial Service	Minimum Billing Der	mand = 30 kW			
Effective Date 7/1/2019	SUMMER MONTHS		WINTER MONTHS		
ations: < 100kW	(June - September)		(October - May)		
FACILITY CHARGE	\$26.00)	\$26.00		
FIRST 30 kW OF BILLING DEMAND	NO CHAR	RGE	NO CHAR	GE	
ALL OVER 30 kW OF BILLING DEMAND	\$12.00	11	\$11.00	per kW	
ENERGY CHARGE					
First 3,000 kWh	\$0.14250	per kWh	\$0.13750	per kWh	
All additional kWh	\$0.09000	per kWh	\$0.08500	per kWh	
SCHEDULE CM - Medium Com. Service	Minimum Billing Der	mand = 30 kW			
Effective Date 7/1/2019	SUMMER MO	SUMMER MONTHS		WINTER MONTHS	
ations: >= 100 kW & < 250kW	(June - September))	(October - May)		
FACILITY CHARGE	\$40.00		\$40.00		
ALL kW OF BILLING DEMAND	\$13.00		\$11.00	per kW	
ENERGY CHARGE	\$0.07032	per kWh	\$0.06532	per kWh	
SCHEDULE CL - Large Commercial Service	Minimum Billing Der	mand = 30 kW			
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	;	
ations: >= 250 kW & < 500kW	(June - September))	(October - May)		
FACILITY CHARGE	\$65.00		\$65.00		
ALL kW OF BILLING DEMAND	\$13.00		\$10.00	per kW	
ENERGY CHARGE	\$0.06950	per kWh	\$0.06450	per kWh	
SCHEDULE CXL - Very Large Commercial Service	Minimum Billing Der	mand = 30 kW			
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	;	
Load Q>= 500 kW	(June - September))	(October - May)		
FACILITY CHARGE	\$80.00		\$80.00		
ALL kW OF BILLING DEMAND	\$13.00		\$11.00	per kW	
ENERGY CHARGE	\$0.06875	per kWh	\$0.06375	per kWh	

GASTONIA

Public Utilities Electric Rates

SCHEDULE CO - Commercial Other	No Minimum Billing	Demand		
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	5
ations: No kW Restrictions	(June - September))	(October - May)	
FACILITY CHARGE	\$25.00		\$25.00	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$3.50	per kW	\$3.50	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.14250	per kWh	\$0.13750	per kWh
All Additional kWh	\$0.11750	per kWh	\$0.11250	per kWh
SCHEDULE TOU - Lg. General Time of Use	Minimum Billing Der	nand = 50% o	f Contract Demand	
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	5
ations: >= 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$151.25		\$151.25	
ALL kW OF BILLING DEMAND	\$15.00	per kW	\$13.00	per kW
ENERGY CHARGE				
All kWh	\$0.06500	per kWh	\$0.06000	per kWh
SCHEDULE IS - Small Industrial Service	No Minimum Billing	Demand		
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	5
ations: < 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$50.00		\$50.00	
FIRST 10 kW OF BILLING DEMAND	NO CHAR	GE	NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$13.00	per kW	\$12.00	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.15250	per kWh	\$0.14750	per kWh
All Additional kWh	\$0.09000	per kWh	\$0.08500	per kWh
SCHEDULE IM - Medium Industrial Service	No Minimum Billing	Demand		
Effective Date 7/1/2019	SUMMER MONTHS	5	WINTER MONTHS	5
ations: >= 100 kW & < 500 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$80.00		\$80.00	
ALL kW OF BILLING DEMAND	\$12.00	per kW	\$11.00	per kW
	712.00	pei kvv	711.00	perkw
ENERGY CHARGE	\$0.06650	per kWh	\$0.06150	per kWh
		per kWh		•
ENERGY CHARGE	\$0.06650	per kWh Demand		per kWh
ENERGY CHARGE SCHEDULE IL - Large Industrial Service	\$0.06650 No Minimum Billing	per kWh Demand	\$0.06150	per kWh
ENERGY CHARGE SCHEDULE IL - Large Industrial Service Effective Date 7/1/2019	\$0.06650 No Minimum Billing SUMMER MONTHS	per kWh Demand	\$0.06150 WINTER MONTHS	per kWh
ENERGY CHARGE SCHEDULE IL - Large Industrial Service Effective Date 7/1/2019 ations: >500 kW	\$0.06650 No Minimum Billing SUMMER MONTHS (June - September)	per kWh Demand	\$0.06150 WINTER MONTH: (October - May)	per kWh

ASTONIA?

Public Utilities Electric Rates

SCHEDULE OP - On Peak rate (OP-03-31)	Billing Demand = Coincident Peak Demand				
Effective Date 7/1/2019 (2500kW+)	SUMMER MONTHS		WINTER MONTHS		
ations: >= 2,500 kW	(June - September)		(October - May)		
FACILITY CHARGE	\$700.00				
MONTHLY BILLING DEMAND	\$15.00	per kW	\$5.00	per kW	
EXCESS DEMAND	\$2.75	per kW	\$2.75	per kW	
ENERGY CHARGE					
On-Peak kWh	\$0.06133	per kWh	\$0.05600	per kWh	
Off-Peak kWh	\$0.05842	per kWh	\$0.05457	per kWh	
SCUEDULE COLL. Coincident Book Bote 09 11	Dilling Domand - Co	incident Dook	Domand		
SCHEDULE CO1I - Coincident Peak Rate 08-1I	Billing Demand = Co			_	
Effective Date 7/1/19	SUMMER MONTHS			WINTER MONTHS	
ations: >= 100 kW & < 500 kW	(June - September)	(October - May)		
FACILITY CHARGE	\$120.00		\$120.00		
MONTHLY BILLING DEMAND	\$19.25	per kW	\$6.00	per kW	
EXCESS DEMAND	\$4.00	per kW	\$4.00	per kW	
ENERGY CHARGE	4	1114	40.0000	1111	
On-Peak kWh	\$0.05329	per kWh	\$0.05000	per kWh	
Off-Peak kWh	\$0.04945	per kWh	\$0.04726	per kWh	
SCHEDULE CO2C - Coincident Peak Rate 08-2C	Billing Demand = Co	incident Peak	Demand		
Effective Date 7/1/19	SUMMER MONTH		WINTER MONTHS	3	
ations: >= 250 kW & < 750 kW	(June - September		(October - May)	•	
FACILITY CHARGE	\$700.00	,	(October May)		
MONTHLY BILLING DEMAND			\$700.00		
Worth Elective Delvin web		ner kW	\$700.00 \$6.00	ner kW	
EXCESS DEMAND	\$19.00	per kW per kW	\$6.00	per kW per kW	
EXCESS DEMAND ENERGY CHARGE		per kW per kW	•	per kW per kW	
EXCESS DEMAND ENERGY CHARGE On-Peak kWh	\$19.00 \$4.00	per kW	\$6.00 \$4.00	per kW	
ENERGY CHARGE On-Peak kWh	\$19.00 \$4.00 \$0.04771	per kW	\$6.00 \$4.00 \$0.04450	per kW	
ENERGY CHARGE	\$19.00 \$4.00	per kW	\$6.00 \$4.00	per kW	
ENERGY CHARGE On-Peak kWh	\$19.00 \$4.00 \$0.04771	per kWh	\$6.00 \$4.00 \$0.04450 \$0.04344	per kW	
ENERGY CHARGE On-Peak kWh Off-Peak kWh	\$19.00 \$4.00 \$0.04771 \$0.04536	per kWh per kWh per kWh incident Peak	\$6.00 \$4.00 \$0.04450 \$0.04344	per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-21	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co	per kWh per kWh per kWh incident Peak	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand	per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 7/1/19	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co	per kWh per kWh per kWh incident Peak	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand	per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-21 Effective Date 7/1/19 ations: >= 500 kW & < 2,000 kW	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co SUMMER MONTHS (June - September	per kWh per kWh per kWh incident Peak	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand WINTER MONTHS (October - May)	per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 7/1/19 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co SUMMER MONTHS (June - September \$700.00	per kWh per kWh per kWh incident Peak	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand WINTER MONTHS (October - May) \$700.00	per kWh per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-21 Effective Date 7/1/19 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE MONTHLY BILLING DEMAND	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co SUMMER MONTH! (June - September \$700.00 \$17.50	per kWh per kWh incident Peak S) per kW	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand WINTER MONTH! (October - May) \$700.00 \$5.50	per kWh per kWh	
ENERGY CHARGE On-Peak kWh Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 7/1/19 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE MONTHLY BILLING DEMAND EXCESS DEMAND	\$19.00 \$4.00 \$0.04771 \$0.04536 Billing Demand = Co SUMMER MONTH! (June - September \$700.00 \$17.50	per kWh per kWh incident Peak S) per kW	\$6.00 \$4.00 \$0.04450 \$0.04344 Demand WINTER MONTH! (October - May) \$700.00 \$5.50	per kWh per kWh	

Public Utilities

Electric Rates

SCHEDULE CO3C - Coincident Peak Rate 08-3C	Billing Demand = Coincident Peak Demand				
Effective Date 7/1/19	SUMMER MONTH	S	WINTER MONTH	IS	
ations: >= 750 kW & < 4,000 kW	(June - September	nber) (October - May)			
FACILITY CHARGE	\$700.00		\$700.00		
MONTHLY BILLING DEMAND	\$19.00	per kW	\$6.00	per kW	
EXCESS DEMAND	\$4.00	per kW	\$4.00	per kW	
ENERGY CHARGE					
On-Peak kWh	\$0.04965	per kWh	\$0.04725	per kWh	
Off-Peak kWh	\$0.04619	per kWh	\$0.04512	per kWh	

SCHEDULE CO3I - Coincident Peak Rate 08-31	Billing Demand = Coincident Peak Demand				
Effective Date 7/1/19 (2000kW+)	SUMMER MONTHS	WINTER MONTHS			
ations: >= 2,000 kW	(June - September)	(June - September) (October - May			
FACILITY CHARGE	\$700.00	.00 \$700.00			
MONTHLY BILLING DEMAND	\$17.50	per kW	\$5.50	per kW	
EXCESS DEMAND	\$4.00	per kW	\$4.00	per kW	
ENERGY CHARGE					
On-Peak kWh	\$0.04640	per kWh	\$0.04475	per kWh	
Off-Peak kWh	\$0.04311	per kWh	\$0.04201	per kWh	

RIDERS

Effective Date 7/1/2019

WPCA PASS THROUGH \$ - Equates To: 0.00%

REPS Charge:

RENEWABLE RESOURCES

RESIDENTIAL \$0.68
COMMERCIAL \$3.71
INDUSTRIAL \$38.22

RECR-1:

WIND AND BIOMASS ENERGY CREDIT (\$

 per kW)
 VARIABLE

 On-Peak kWh
 \$ 0.0280

 Off-Peak kWh
 \$ 0.0103

SOLAR PHOTOVOLTAIC ENERGY CREDIT

All Energy kWh \$ 0.0304



OUTDOOR LIGHTING SERVICE

Class	Input Watts	Lumens	kWh per	Style	Existing Pole	New Pole	New Pole w/UG
			Month		\$/Mo	\$/Mo	\$/Mo
AREA LI							
Mercury A	175	9,500	75	175 w MV Security Light	9.05	14.45	18.30
В	400	20,000	152	400 w MV Security Light	13.20	18.60	22.45
	ssure Sod	-,		- so a commy - gan			
М	100	9,500	47	100 w HPS Security Light	9.50	14.90	18.75
E	100	9,500	47	100 w HPS Deluxe Traditional			27.15
J	100	9,500	47	100 w HPS LED Acorn	10.55	45.05	27.85
C D	150 250	16,000	70 104	150 w HPS Security Light	10.55 12.80	15.95 18.20	19.80
		27,500		250 w HPS Security Light One 250 w HPS Shoe Box Light (on a square	12.80	18.20	22.05
F	250	27,500	104	aluminum pole) Two 250 w HPS Shoe Box Lights (on a square			35.15
G	500	55,000	208	aluminum pole)			59.50
Light En	nitting Dio	de (LED)	ı		Ī		
R	50	5,600	15	50 w LED Security Light (to replace 100 w HPS)	9.50	14.90	18.75
X	47	4,000	14	47 w HPS Deluxe Traditional fixture on fiberglass pole ³			27.15
٧	40	3,700	12	40 w LED Acorn fixture ³ on fiberglass pole			27.85
W	40	3,700	12	40 w LED Acorn on fluted pole ³			39.00
S	73	8,000	22	73 w LED Security Light	10.55	15.95	19.80
Т	161	16,000	48	161 w LED Security Light	12.80	18.20	22.05
Y	161	16,000	48	One 161 w LED ⁴ Shoebox Light (on a square aluminum pole)			35.15
Z	322	32,000	96	Two 161 w LED Shoebox Lights (on a square aluminum pole) ⁴			59.50
U	207	24,000		207 w LED Security Light	18.60	24.00	27.85
AA	207	24,000	62	207 w LED Shoebox⁴			41.55
BB	414	48,000	124	Two 207 w LED Shoebox ⁴			74.20
Metal Ha	alide ⁵						
K	400	40,000	155	Security Light	18.60	24.00	27.85
N	400	40,000	155	One Shoebox Light (on a square aluminum pole)	_		41.55
0	400	50,000	310	Two Shoe Box Lights (on a square aluminum pole)			74.20
FLOOD L High Pre	<u>.IGHTS</u> essure Sod	ium ⁶					
I	400	50,000	156	Flood Light	21.15	24.55	28.40
Metal Ha	alide ⁶	<u> </u>	I.		<u> </u>	<u>ı</u>	
L	400	40,000	155	Flood Light	19.05	26.20	30.05
		do (LED)	•	-			
Light En	litting Dio	ue (LLD)					

^[1] No longer available effective January 1, 2008

^[2] No longer available effective January 1, 2016

^[3] Subject to 10-year contract term

^[4] Subject to 10-year contract term

^[5] No longer available effective January 1, 2016

 $^{^{\}rm [6]}$ No longer available effective July 1, 2018

Public Utilities Electric Rates



Listed below is a summary of Electric Service rates. Full rate schedule descriptions are available upon request.

SCHEDULE RS - Residential Service						
Effective Date 10/1/2019	SUMMER M	SUMMER MONTHS		WINTER MONTHS		
	(June - Sept		(October - May)			
FACILITY CHARGE	\$19.0		\$19.00			
ENERGY CHARGE	·		•			
All kWh	\$0.10577	per kWh	\$0.09577	per kWh		
SCHEDULE CS - Small Commercial Service	Minimum Billing De	mand = 30 kW				
Effective Date 10/1/2019	SUMMER M	IONTHS	WINTER MO	NTHS		
ations: < 100kW	(June - Sept	ember)	(October - I	May)		
FACILITY CHARGE	\$28.0	0	\$28.00)		
FIRST 30 kW OF BILLING DEMAND	NO CHA	RGE	NO CHAR	GE		
ALL OVER 30 kW OF BILLING DEMAND	\$13.00	per kW	\$12.00	per kW		
ENERGY CHARGE						
First 3,000 kWh	\$0.13899	per kWh	\$0.13399	per kWh		
All additional kWh	\$0.09000	per kWh	\$0.08500	per kWh		
SCHEDULE CM Medium Com Service	Minimum Billing Do	mand = 20 kW				
SCHEDULE CM - Medium Com. Service	Minimum Billing De	IIIdiiu – 30 KVV				
Effective Date 10/1/2019	SUMMER M		WINTER MONTHS	5		
ations: >= 100 kW & < 250kW	(June - September	r)	(October - May)			
FACILITY CHARGE	\$45.00		\$45.00			
ALL kW OF BILLING DEMAND	\$14.00		\$12.00	per kW		
ENERGY CHARGE	\$0.06716	per kWh	\$0.06216	per kWh		
SCHEDULE CL - Large Commercial Service	Minimum Billing De	mand = 30 kW				
Effective Date 10/1/2019	SUMMER MONTH	S	WINTER MONTHS	5		
ations: >= 250 kW & < 500kW	(June - September	r)	(October - May)			
FACILITY CHARGE	\$85.00		\$85.00			
ALL kW OF BILLING DEMAND	\$14.00		\$11.00	per kW		
ENERGY CHARGE	\$0.06650	per kWh	\$0.06150	per kWh		
SCHEDULE CXL - Very Large Commercial Service	Minimum Billing De	mand = 30 kW				
Effective Date 10/1/2019	SUMMER MONTH	S	WINTER MONTHS	5		
Load Q>= 500 kW	(June - September	r)	(October - May)			
FACILITY CHARGE	\$105.00		\$105.00			
ALL kW OF BILLING DEMAND	\$14.00		\$12.00	per kW		
ALL RIV OF BILLING BLIVE III						

Public Utilities

Electric Rates

SCHEDULE CO - Commercial Other	No Minimum Billing Demand	
Effective Date 10/1/2019	SUMMER MONTHS	WINTER MONTHS
ations: No kW Restrictions	(June - September)	(October - May)
FACILITY CHARGE	\$28.00	\$28.00
FIRST 10 kW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 10 kW OF BILLING DEMAND	\$4.00 per kW	\$4.00 per kW
ENERGY CHARGE		
First 1,000 kWh	\$0.13899 per kW	•
All Additional kWh	\$0.11429 per kW	h \$0.10929 per kWh
SCHEDULE TOU - Lg. General Time of Use	Minimum Billing Demand = 509	
Effective Date 10/1/2019	SUMMER MONTHS	WINTER MONTHS
ations: >= 100 kW	(June - September)	(October - May)
FACILITY CHARGE	\$151.25	\$151.25
ALL kW OF BILLING DEMAND	\$15.00 per kW	\$13.00 per kW
ENERGY CHARGE		
All kWh	\$0.06488 per kW	h \$0.05988 per kWh
SCHEDULE IS - Small Industrial Service	No Minimum Billing Demand	
Effective Date 10/1/2019	SUMMER MONTHS	WINTER MONTHS
ations: < 100 kW	(June - September)	(October - May)
FACILITY CHARGE	\$55.00	\$55.00
FIRST 10 kW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 10 kW OF BILLING DEMAND	\$14.00 per kW	\$13.00 per kW
ENERGY CHARGE		
First 1,000 kWh	\$0.15440 per kW	h \$0.14940 per kWh
All Additional kWh	\$0.09000 per kW	h \$0.08500 per kWh
SCHEDULE IM - Medium Industrial Service	No Minimum Billing Demand	
Effective Date 10/1/2019	SUMMER MONTHS	WINTER MONTHS
ations: >= 100 kW & < 500 kW	(June - September)	(October - May)
FACILITY CHARGE	\$100.00	\$100.00
ALL kW OF BILLING DEMAND	\$13.00 per kW	\$12.00 per kW
ENERGY CHARGE	\$0.06170 per kW	h \$0.05670 per kWh
SCHEDULE IL - Large Industrial Service	No Minimum Billing Demand	
Effective Date 10/1/2019	SUMMER MONTHS	WINTER MONTHS
ations: >500 kW		(October - May)
	(June - September)	(October - Iviay)
FACILITY CHARGE	(June - September) \$160.00	\$160.00
		\$160.00
FACILITY CHARGE	\$160.00	\$160.00 \$13.00 per kW

Public Utilities

Electric Rates

SCHEDULE OP - On Peak rate (OP-03-31)	Billing Demand = Coincident Peak Demand			
Effective Date 10/1/2019 (2500kW+)	SUMMER MONTH	SUMMER MONTHS		
ations: >= 2,500 kW	(June - September	(June - September)		
FACILITY CHARGE	\$850.00	\$850.00 \$15.00 per kW		
MONTHLY BILLING DEMAND	\$15.00			
EXCESS DEMAND	\$3.00	per kW	\$3.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.06086	\$0.06086 per kWh \$0.055 \$0.05795 per kWh \$0.054		
Off-Peak kWh	\$0.05795			
SCHEDULE COAL Coincident Deals Date 09 11	Dilling Domand - Co	incident Dook	Domand	
SCHEDULE CO11 - Coincident Peak Rate 08-11	Billing Demand = Co			
Effective Date 10/1/2019	SUMMER MONTH	-	WINTER MONTH (October - May)	_
ations: >= 100 kW & < 500 kW FACILITY CHARGE	, ,	(June - September)		
MONTHLY BILLING DEMAND	\$150.00 \$19.20	per kW	\$150.00 \$6.00	nor kM
EXCESS DEMAND	\$19.20 \$5.00	per kW	\$5.00 \$5.00	per kW per kW
ENERGY CHARGE	Ş 3.00	perkw	Ş 3. 00	pei kw
On-Peak kWh	\$0.05329	per kWh	\$0.05000	per kWh
Off-Peak kWh	\$0.04945	per kWh	\$0.04726	per kWh
	, , , , , , , , , , , , , , , , , , ,	μο	φοιο <u></u>	P 0
SCHEDULE CO2C - Coincident Peak Rate 08-2C	Billing Demand = Co	incident Peak	Demand	
Effective Date 10/1/2019	SUMMER MONTH		WINTER MONTH	IS
ations: >= 250 kW & < 750 kW	(June - September		(October - May)	
FACILITY CHARGE	\$850.00	•	\$850.00	,
MONTHLY BILLING DEMAND	\$19.00	per kW	\$6.00	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04726	per kWh	\$0.04405	per kWh
On-Peak kWh Off-Peak kWh	\$0.04726 \$0.04491	per kWh per kWh	\$0.04405 \$0.04299	per kWh per kWh
		per kWh	\$0.04299	•
Off-Peak kWh	\$0.04491	per kWh	\$0.04299	per kWh
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019	\$0.04491 Billing Demand = Co	per kWh pincident Peak	\$0.04299 Demand	per kWh
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019	\$0.04491 Billing Demand = Co	per kWh pincident Peak	\$0.04299 Demand WINTER MONTH	per kWh
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019 ations: >= 500 kW & < 2,000 kW	\$0.04491 Billing Demand = Co SUMMER MONTH (June - September	per kWh pincident Peak	\$0.04299 Demand WINTER MONTH (October - May)	per kWl
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE	\$0.04491 Billing Demand = Co SUMMER MONTH (June - September) \$850.00	per kWh pincident Peak S	\$0.04299 Demand WINTER MONTH (October - May) \$850.00	per kWl
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE MONTHLY BILLING DEMAND	\$0.04491 Billing Demand = Co SUMMER MONTH (June - September \$850.00 \$17.10	per kWh per kWh pincident Peak S per kW	\$0.04299 Demand WINTER MONTH (October - May) \$850.00 \$5.50	per kWl
Off-Peak kWh SCHEDULE CO2I - Coincident Peak Rate 08-2I Effective Date 10/1/2019 ations: >= 500 kW & < 2,000 kW FACILITY CHARGE MONTHLY BILLING DEMAND EXCESS DEMAND	\$0.04491 Billing Demand = Co SUMMER MONTH (June - September \$850.00 \$17.10	per kWh per kWh pincident Peak S per kW	\$0.04299 Demand WINTER MONTH (October - May) \$850.00 \$5.50	per kWl

Public Utilities

Electric Rates

SCHEDULE CO3C - Coincident Peak Rate 08-3C	Billing Demand = Coincident Peak Demand				
Effective Date 10/1/2019	SUMMER MONTHS WINTER MON				
ations: >= 750 kW & < 4,000 kW	(June - September)	ember) (October - May)			
FACILITY CHARGE	\$850.00		\$850.00		
MONTHLY BILLING DEMAND	\$19.00	per kW	\$6.00	per kW	
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW	
ENERGY CHARGE					
On-Peak kWh	\$0.05005	per kWh	\$0.04765	per kWh	
Off-Peak kWh	\$0.04659	per kWh	\$0.04552	per kWh	

HEDULE CO3I - Coincident Peak Rate 08-3I Billing Demand = Coincident Peak Demand				
Effective Date 10/1/2019 (2000kW+)	SUMMER MONTHS WINTER MONTHS			
ations: >= 2,000 kW	(June - September)	ember) (October - May)		
FACILITY CHARGE	\$850.00	0 \$850.00		
MONTHLY BILLING DEMAND	\$17.10	per kW	\$5.50	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04635	per kWh	\$0.04470	per kWh
Off-Peak kWh	\$0.04306	per kWh	\$0.04196	per kWh

RIDERS

Effective Date 10/1/2019

REPS Charge:

RENEWABLE RESOURCES

RESIDENTIAL \$0.72
COMMERCIAL \$3.93
INDUSTRIAL \$40.51

RECR-1:

WIND AND BIOMASS ENERGY CREDIT (\$ per

 VARIABLE

 On-Peak kWh
 \$ 0.0280

 Off-Peak kWh
 \$ 0.0103

SOLAR PHOTOVOLTAIC ENERGY CREDIT

All Energy kWh \$ 0.0304



OUTDOOR LIGHTING SERVICE

Class	Input Watts	Lumens	kWh per Month	Style	Existing Pole \$/Mo	New Pole	New Pole w/UG \$/Mo
AREA LI	GHTS		Pionen		\$/ MU	\$/Mo	\$/ MO
Mercury							
Α	175	9,500	75	175 w MV Security Light	9.05	14.45	18.30
В	400	20,000	152	400 w MV Security Light	13.20	18.60	22.45
	ssure Sod						
M	100	9,500	47	100 w HPS Security Light	9.50	14.90	18.75
E	100 100	9,500	47	100 w HPS Deluxe Traditional			27.15
J C	150	9,500 16,000	47 70	100 w HPS LED Acorn 150 w HPS Security Light	10.55	15.95	27.85 19.80
D	250	27,500	104	250 w HPS Security Light	12.80	18.20	22.05
F	250	27,500	104	One 250 w HPS Shoe Box Light (on a square aluminum pole)	12.00	10.20	35.15
G	500	55,000	208	Two 250 w HPS Shoe Box Lights (on a square aluminum pole)			59.50
Light Em	itting Dio	de (LED)		didifficant pole)			
R	50	5,600	15	50 w LED Security Light (to replace 100 w HPS)	9.50	14.90	18.75
х	47	4,000	14	47 w HPS Deluxe Traditional fixture on fiberglass pole ³			27.15
٧	40	3,700	12	40 w LED Acorn fixture ³ on fiberglass pole			27.85
W	40	3,700	12	40 w LED Acorn on fluted pole ³			39.00
S	73	8,000	22	73 w LED Security Light	10.55	15.95	19.80
Т	161	16,000	48	161 w LED Security Light	12.80	18.20	22.05
Υ	161	16,000	48	One 161 w LED ⁴ Shoebox Light (on a square aluminum pole)			35.15
Z	322	32,000	96	Two 161 w LED Shoebox Lights (on a square aluminum pole) ⁴			59.50
U	207	24,000		207 w LED Security Light	18.60	24.00	27.85
AA	207	24,000	62	207 w LED Shoebox⁴			41.55
ВВ	414	48,000	124	Two 207 w LED Shoebox ⁴			74.20
Metal Ha	ılide⁵						
K	400	40,000	155	Security Light	18.60	24.00	27.85
N	400	40,000	155	One Shoebox Light (on a square aluminum pole)			41.55
0	400	50,000	310	Two Shoe Box Lights (on a square aluminum pole)			74.20
FLOOD L High Pre	IGHTS ssure Sod	ium ⁶					
I	400	50,000	156	Flood Light	21.15	24.55	28.40
Metal Ha	lido ⁶		l				
l-ietai Ma	400	40,000	155	Flood Light	19.05	26.20	30.05
Light Fm	itting Dio		133	1 1000 Light	19.03	20.20	50.05
tbd	150	18,454	58	Flood Light	19.05	26.20	30.05
		-,		<u> </u>			

^[1] No longer available effective January 1, 2008

^[2] No longer available effective January 1, 2016

^[3] Subject to 10-year contract term

^[4] Subject to 10-year contract term

 $^{^{[5]}}$ No longer available effective January 1, 2016

 $^{^{[6]}\,\}mathrm{No}$ longer available effective July 1, 2018



Division/Program	Amount
Electric Utilities - Misc	
Residential Underground Service - Customer Request	\$300.00
Residential Electric Meter Test - Customer Request	\$60.00
Pulse Meters - Commercial & Industrial Service, cost per month	\$26.00
Two Rivers Utilities (TRU) - Water	
Miscellaneous Hydrant Use	
Miscellaneous Fire Hydrant Use (short term)	\$30.00 p/day
Miscellaneous Fire Hydrant Use (long term, 3/4" hydrant meter)	\$100.00 p/month
Miscellaneous Fire Hydrant Use (long term, 3" hydrant meter) Note: In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate	\$200.00 p/month
Water System Development Fees - Except Southeast	
3/4" Water Meter Size	\$1,068.00
1" Water Meter Size	\$2,670.00
1 1/2" Water Meter Size	\$5,340.00
2" Water Meter Size	\$8,544.00
3" Water Meter Size	\$17,088.00
4" Water Meter Size	\$26,700.00
6" Water Meter Size	\$53,400.00
8" Water Meter Size	\$85,440.00
Water System Development Fees - Southeast	
3/4" Water Meter Size	\$1,068.00
1" Water Meter Size	\$2,670.00
1 1/2" Water Meter Size	\$5,340.00
2" Water Meter Size	\$8,544.00
3" Water Meter Size	\$17,088.00
4" Water Meter Size	\$26,700.00
6" Water Meter Size	\$53,400.00
8" Water Meter Size	\$85,440.00
Water Tap Fees	
3/4" Water Tap	\$833.00
1" Water Tap	\$1,110.00
1 1/2" Water Tap	\$2,300.00
2" Water Tap	\$2,707.00
3" and Larger Water Taps - Taps greater than 2" are to be installed by the developer's contractor upon approval by the City. (Meter placement fees will apply.)	



Secondary 3/4" Irrigation Tap set off an existing service line	\$367.00
Secondary 1" Irrigation Tap set off an existing service line	\$634.00
Secondary 1 1/2" Irrigation Tap set off an existing service line	\$1,305.00
Secondary 2" Irrigation Tap set off an existing service line	\$1,800.00
Fire Protection Services (All Sizes) - to be installed by the	

Water Meter Placement Fees

3/4" Meter Placement - ERT	\$190.00
1" Meter Placement - ERT	\$457.00
1 1/2" Meter Placement - ERT	\$670.00
2" Meter Placement - ERT	\$825.00
3" and Larger Meter Placement - ERT	Cost plus 20%

Testing Fees

Water Meter Test at customer's request (3/4" through 2" meters) if	\$60.00
Water Meter Test at customer's request (3" and larger meters) cost	varies by
per annual contract if meter is found to be within APWA	contract
specifications	
Water Service Pressure Test - applicable if problem is found to be	\$60.00
Fire Hydrant Flow Test per hydrant	\$100.00

Two Rivers Utilities (TRU) - Sewer

Sewer System Development Fees - Except Southeast

3/4" Water Meter Size, 4" Sewer Tap Size	\$744.00
1" Water Meter Size, 4" Sewer Tap Size	\$1,860.00
1 1/2" Water Meter Size, 6" Sewer Tap Size	\$3,720.00
2" Water Meter Size, 6" Sewer Tap Size	\$5,952.00
3" Water Meter Size, 8" Sewer Tap Size	\$11,904.00
4" Water Meter Size, 8" Sewer Tap Size	\$18,600.00
6" Water Meter Size, Sewer Tap larger than 8" is required	\$37,200.00
8" Water Meter Size, Sewer Tap larger than 8" is required	\$59,520.00
10" Water Meter Size, Sewer Tap larger than 8" is required	\$85,560.00

Sewer System Development Fees - Southeast

3/4" Water Meter Size, 4" Sewer Tap Size	\$3,150.00
1" Water Meter Size, 4" Sewer Tap Size	\$7,875.00
1 1/2" Water Meter Size, 6" Sewer Tap Size	\$15,750.00
2" Water Meter Size, 6" Sewer Tap Size	\$25,200.00
3" Water Meter Size, 8" Sewer Tap Size	\$50,400.00
4" Water Meter Size, 8" Sewer Tap Size	\$78,750.00
6" Water Meter Size, Sewer Tap larger than 8" is required	\$157,500.00
8" Water Meter Size, Sewer Tap larger than 8" is required	\$252,000.00
10" Water Meter Size, Sewer Tap larger than 8" is required	\$362,250.00

Public Utilities



3/4" Water Meter Size, 4" Sewer Tap Size	\$675.00
1" Water Meter Size, 4" Sewer Tap Size	\$675.00
Taps 6" and greater - to be installed by the developer's contractor	
upon approval by the City	

Other Fees and Charges

Adjustments to water meter boxes, sewer cleanouts, and manhole ring and covers, due to grading by property owner/contractor.	\$185.00 plus materials
Replacing water meter boxes damaged by property owner/contractor.	\$210.00
Relocation of existing water and sewer services at the request of	\$150.00
property owner. Estimates done on case-by-case basis.	Minimum
Reduction in size of water service. Estimates done on case-by-case basis.	\$100.00 minimum
Fire hydrant installation or relocation at the request of property owner. Estimates done on case-by-case basis.	Cost Varies
Repairs to City Facilities due to damage by others. Actual cost (time and materials) necessary for repairs.	Cost Varies

Utilities Maintenance Division

Fee for relocating a water meter up to 8 ft	\$150.00
Fee for relocating water meter over 8 ft to 15 ft	\$250.00





Division/Program	Amount
Solid Waste	
Residential Collection Fee	\$8.50
Residential Collection - Additional Cart Fee	\$8.50
Electronics Curbside Collection	\$25.00
Appliances/White Goods Collection	\$25.00
Tires On Rims	\$8.00
Tires Off Rims	\$5.00
Excess Household Trash ≤ 100lbs	\$15.00
Excess Household Trash >100lbs	\$25.00
Yard Waste 4.5 Cubic Yards (CY) - 9 CY	\$25.00
Yard Waste 9.1 CY - 13.5 CY	\$50.00
Yard Waste 13.6 CY - 18 CY	\$75.00
Cart lease for New Garbage Carts	\$50.00
Cart lease for Yard Waste Carts	\$50.00
Residential Business Collection	\$30.50
Residential Business Extra Carts	\$10.00
Outside City Limits Rate	\$17.50
Downtown Residential w/Recycle	\$8.50
Downtown Commercial Office	\$12.00
Downtown Commercial Retail	\$18.00
Downtown Restaurant	\$40.00
Stormwater	
Residential Stormwater Fee	\$3.25
Non-Residential Stormwater Fee	
Parcel Specific - Based on # of Equivalent Runoff Units (ERUs)	\$3.25 per ERU
Stormwater Assignment Application Fee	
(Only applies to non-residential properties with metered utilities)	\$25.00



WATER & SEWER RATE SCHEDULE July 1, 2019 - June 30, 2020

WATER		SEWER	
CUSTOMER CHARGE (ALL):	\$3.10	CUSTOMER CHARGE (ALL):	\$3.10

INSIDE CITY USAGE RATES

AVAILABILITY CHARG	GE:
3/4"	\$9.30
1"	\$23.30
1 1/2"	\$46.60
2"	\$74.55
3"	\$149.05
4"	\$232.90
6"	\$465.85
8"	\$745.20
10"	\$1,164.65
VOLUME CHARGE PER 1,000	GALLONS:
RESIDENTIAL: 0 - 6,000 Gallo	\$2.76
6,001 to 12,000 Gallons	\$3.02
Over 12,000 Gallons	\$3.55
NON-RESIDENTIAL	\$3.02
MUNICIPAL WHOLESALE	\$2.89
IRRIGATION: 0 - 12,000 Galle	\$3.02
Over 12,000 Gallons	\$3.55

OUTSIDE CITY USAGE RATES

AVAILABILITY CHARC	GE:	AVAILABILITY	CHARGE:
3/4"	\$18.60	3/4"	\$23.40
1"	\$46.60	1"	\$58.40
1 1/2"	\$93.20	1 1/2"	\$116.65
2"	\$149.05	2"	\$186.65
3"	\$298.10	3"	\$373.30
4"	\$465.85	4"	\$583.50
6"	\$931.70	6"	\$1,166.95
8"	\$1,488.60	8"	\$1,866.40
10"	\$2,329.25	10"	\$2,917.55
VOLUME CHARGE PER 1,000 C	GALLONS:	VOLUME CHARGE PER	2 1,000 GALLONS:
RESIDENTIAL: 0 - 6,000 Gallo	\$5.52	RESIDENTIAL	\$6.91
6,001 to 12,000 Gallons	\$6.05		
Over 12,000 Gallons	\$7.09		
NON-RESIDENTIAL	\$6.05	NON-RESIDENTIAL	\$6.91
IRRIGATION: 0 - 12,000 Galle	\$6.05		
Over 12,000 Gallons	\$7.09		

Two Rivers Utilities (TRU)





UNMETERED SEWER CUSTOMERS (Based on 6,000 gallons Usage):

INSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER: \$40.30 OUTSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER: \$67.91

RAW WATER - VOLUME CHARGE PER 1,000 GALLONS:

\$0.37

\$635.00

\$400.00

SURCHARGES:		
HIGH STRENGTH BOD	\$0.2177 Per lb.	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TSS	\$0.0450 Per lb	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TKN	\$0.4830 Per lb.	(for High Strength greater than 25 mg/l)
HIGH STRENGTH TP	\$0.8470 Per lb	(for High Strength greater than 8 mg/l).

Significant Industrial User Permit Fee: **Miscellaneous Fees:** \$1,000.00 Acute Toxicity Screening Initial Issuance Annual Maintenance \$250.00 Chronic Toxicity Screening \$1,300.00 \$500.00 **OCPSF** Analysis Reopening Fee

General User Permit Fees: TTO with Pesticides Analysis \$525.00 Initial Issuance \$250.00 TTO without Pesticides Analysis \$450.00 Annual Maintenance \$100.00 Centralized Waste Stream Analysis \$150.00 **Pretreatment Monitoring Fees:** Water Meter Test \$60.00 \$300.00 Composite Sampling Event

\$150.00 Grab Sampling Event

OTHER FEES AND CHARGES:

Note: Availability charges for customers with compound meters will be based on the larger meter size. Fire Protection (Sprinkler Connection) charges will be customer charge plus 10% of the appropriate availability charge, based on size of connection.

DEPOSITS:

A DEPOSIT MAY BE REQUIRED ON ALL SERVICES BASED ON A SCHEDULE OF DEPOSITS MAINTAINED BY THE BILLING DIVISION OF THE CITY OF GASTONIA. THE CITY OF GASTONIA WILL HOLD THE CUSTOMER'S UTILITY DEPOSIT IN AN INTEREST BEARING ACCOUNT. THIS DEPOSIT MAY BE REFUNDED ONCE THE ACCOUNT MAINTAINS A CREDIT RATING OF GOOD OR EXCELLENT FOR AT LEAST TWELVE (12) CONSECUTIVE MONTHS OR WHEN THE ACCOUNT IS FINALIZED. UPON FINAL DISCONTINUANCE OF UTILITY SERVICE THE CITY WILL REFUND TO THE CUSTOMER THE DEPOSIT PLUS ANY ACCRUED INTEREST, LESS ANY AMOUNTS OWED TO THE CITY.

TERMS OF PAYMENT:

BILLS ARE DUE WHEN RENDERED, AND BECOME PAST DUE TWENTY-ONE (21) DAYS AFTER THE DATE OF THE BILL. ON THE 21ST DAY, A LATE FEE OF \$5.00 OR 1.5%, WHICHEVER IS GREATER, MAY BE ADDED TO THE ACCOUNT. IF THE ACCOUNT REMAINS UNPAID FOURTEEN (14) DAYS LATER, SERVICES WILL BE SUBJECT TO DISCONNECTION AND AN ADMINISTRATIVE FEE IN THE AMOUNT OF \$25.00 MAY BE ADDED TO THE ACCOUNT.

IF SERVICES ARE DISCONNECTED FOR NON-PAYMENT, OTHER FEES ASSOCIATED WITH RECONNECTION OR SERVICE CALLS MAY BE DUE, IN ADDITION TO THE PAST DUE BALANCE ON THE ACCOUNT, IN ORDER TO HAVE SERVICES RESTORED. IF THE UTILITY ACCOUNT HAS BEEN CLOSED, AN ADDITIONAL DEPOSIT MAY ALSO BE REQUIRED.



Division/Program	Amount
General Admission	
Adults	\$7.00
Children (4-18)	\$6.00
Students (with ID)	\$6.00
Seniors (Age 65+)	\$6.00
City Residents	
Adults	\$5.00
Children (4-18)	\$4.00
Students (with ID)	\$4.00
Seniors (Age 65+)	\$4.00
Museum Members	
Adults	\$0.00
Children (4-18)	\$0.00
Students (with ID)	\$0.00
Seniors (Age 65+)	\$0.00
Planetarium and Science Theater Admission	
Adult, Children, Seniors, Students	\$5.00
School Visits	
Admissions	
Student	\$2.00
Chaperone	\$2.00
Teachers / Staff	\$0.00
* Pricing reflects advance reservation for a minimum group of 15 students	
Education Programs	
Student	\$3.00
Chaperone	\$3.00
Teachers / Staff	\$0.00

AACE - the acronym used for American Association of Code Enforcement.

ARRA - the acronym used for American Recovery and Reinvestment Act of 2009.

Accomplishment - the act of accomplishing or completing a goal set by a department.

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a two digit fund number, a three digit division and a four digit subaccount number.

Accounting System - the total set of records and procedures that are used to record, classify and report information on the financial status of an entity or fund during a specific time period.

Accrual - describes the concept (known as accrual accounting) where a revenue or expense is not recorded (recognized) at the same moment in time as the related cash inflow / outflow.

Accrual Basis of Accounting - revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

ADA - a commonly used acronym for the Americans with Disabilities Act.

Ad Valorem - a charge on property (real and personal) based on the assessed value of the property.

Adopted Budget - the official expenditure plan of the City as authorized by City Council for a specified fiscal year.

Amended or Revised Budget - a budget that includes authorized changes to the original adopted budget.

Appropriation - an authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Arbitrage - the Internal Revenue Code provides that a state or local government investing taxexempt debt issue proceeds (interest exempt from federal income taxes) at rates higher than that being paid on the debt may have to rebate the excess interest earned to the U.S. Treasury.

ATB - the acronym used for Across The Board salary increase, which is an increase given to all the employees at the same level.

Assessed Value - the value established for real or personal property and used as the basis for levying property taxes.

Assessment - the process for determining values of real and personal property for taxation purposes.

Asset - resources owned or held by a government which have monetary value.

Asset forteiture (asset seizure) – a form of confiscation of assets by the State or Federal government. It typically applies to the alleged proceeds of crime. It applies, but is not limited, to terrorist activities, drug related, and other criminal and even civil offenses. The purpose of asset forfeiture is to disrupt criminal activity by confiscating assets that potentially could have been beneficial to the individual or organization.

Authorized Positions - employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (**Undesignated**) **Fund Balance** - this refers to the funds, remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - a budget in which the estimated revenues equal the estimated expenditures.

Basis of Accounting - a term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. The City uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Basis of Budgeting - a term used to refer to the recognition of costs and revenues in budget development and in establishing and reporting appropriations, that are the legal authority to spend or collect revenues. The City uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Benchmark - A target or a goal for performance of a service, against which actual performance is compared.

Benefits - Federal and State mandated employee benefits and other council approved programs such as health insurance.

Bond - a long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Budget - (a comprehensive financial plan of operation for which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets - the "operating" budget and the

"capital improvement" budget.) In the State of North Carolina, it is mandated a balanced budget be produced.

Budget Amendment - A legal procedure utilized by the City staff and the City Council to revise a budget appropriation.

Budget Calendar - the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message - (Executive Summary) a letter of transmittal for the proposed budget prepared by the City Manager and addressed to the governing board which contains the Manager's views and recommendations on the City's operations for the coming fiscal year.

Budget Ordinance - the official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Budget System - the total set of records and procedures that are used to record, classify, and report information on the financial plan for an entity of fund covering a specific time period.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Asset - assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - the appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvement Program (CIP) - a 5- to 10-year forecast of needs, costs, sources of financing and impact on Annual Budget.

Capital Outlay - an expenditure expected to have a useful life of greater than one year or an estimated total of \$5,000 or more. Capital Outlay include such purchases as heavy duty equipment, vehicles, computers, or construction materials for small projects.

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies for other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Cash Basis - revenues are not recorded until cash is received and expenditures are not recognized until cash is disbursed.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CDBG - a commonly used acronym for Community Development Block Grant.

Certificates of Participation (COPs) – an installment purchase agreement that can either be "placed" to one or a few buyers, or can be publicly sold. If they are publicly sold, the investor buys an undivided share in contract payments, evidenced by a certificate of participation.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

CMAQ – the acronym used for Congestion Mitigation and Air Quality.

Community Development Block Grant (CDBG) - a federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income.

Community Development Fund - used to account for revenues and expenses derived from the Community Development Block Grant entitlements to the City.

CommunityViz – software to develop detailed demographic data then is used in the Regional Travel Demand model. Helps to more accurately define travel patterns and volumes which is used in scoring transportation projects for funding.

Contingency - an appropriation used at the City Council discretion to provide funds for unforeseen or unanticipated expenditures.

CRTPO – the acroymn used for Charlotte Regional Transportation Planning Organization.

Debt Service - payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

Department - a basic organizational unit of the City which is functionally unique in its delivery of services with possibly one or more divisions.

Depreciation - expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement - the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Donations - revenue received from private contributions for public service expenditures.

EEOC (**Equal Employment Opportunity Commission**) - a government agency which is responsible for the enforcement of equal pay provisions and for the investigation and, if necessary, the prosecution of discriminatory hiring practices.

Effectiveness Measures - These can assess any of the following: The quality level at which a service is provided, the extent to which the service meets the demand for the service or resolves the problem giving rise to the service, the extent to which the service meets the objectives, and/or resources expended on the service in relation to need met or demand fulfilled.

Efficiency Measures - These are usually a ratio between the resources expended to provide a service and the level (quantity) of service provided, assuming a certain level of quality. These measures may also compare resources expended with improvements or changes in service quality, while holding quantity constant.

Employee (or Fringe) Benefits - contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances - obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved (they become expenditures when paid).

Enterprise Fund - a fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. The City's Enterprise Funds are Fund 30 Water and Sewer, Fund 31 Electric, Fund 32 Transit, Fund 33 Golf Course and Fund 36 Stormwater Utilities.

Equiable sharing – a Federal program in which the proceeds of liquidated seized assets from asset forfeiture are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with the federal agents.

ETJ - the acronym used for Extra Territorial Jurisdiction.

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiduciary Funds - used to account for assets held by a government in a trustee or agency capacity, whether for individuals, private organizations, other governmental units, or other funds of the government.

Fiscal Year (FY) - the designated for the beginning and ending of transactions. The City of Gastonia's fiscal year begins July 1 and ends June 30 of the following calendar year as required by state law.

Fiscal Policy - a government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fixed Asset - see "Capital Asset".

FLSA (Fair Labor Standards Act) - a Federal payroll and employment law that sets the minimum wage and overtime rates employees must receive for their work; requires recordkeeping by employers; places restrictions on the types of work children can do.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Fringe Benefits - funds budgeted for the City's contribution for employee benefits including retirement, health insurance, social security, and life insurance.

FTA – acronym used for Federal Transit Administration.

Full-time Equivalent Position (FTE) - a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives.

Fund Balance - the excess of current assets over the current liabilities for each fund at the end of each fiscal year. A negative fund balance is called a deficit. For governmental funds, the fund balance is equal to the excess revenues over expenses for a given fiscal year.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures that exceed current revenues. Fund Balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

FUSE - the acronym used for the Franklin Urban Sports & Entertainment project.

GA - the acronym used for the North Carolina General Assemby.

GASB 34 - the acronym used for Governmental Accounting Standards Board Statement #34, "Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments".

Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) - a multijurisdictional entity comprised of 34 local governments, North Carolina Department of Transportation, United States Department of Transportation, and other providers of transportation services to jointly plan for transportation improvements to the three-county region. The City of Gastonia is the largest municipality of the 17 voting local government members and serves as the Lead Planning Agency (LPA) providing Transportation Planning staff for the GCLMPO.

General Fund - used to account for the ordinary operations of the City which are financed from taxes, other general revenues, contributions, grants, transfers from other funds and reimbursements.

General Ledger - a file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO Bonds)- a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate. It is an obligation of the local government entity guaranteed by the taxing ability of that government unit.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Geographic Information System (GIS) - a collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

GFOA - the acronym used for Government Finance Officers Association of the United States and Canada.

GGDC - the acronym used for Greater Gaston Development Corporation.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds - used to account for the sources, uses, and balances of government's expendable "general government" financial resources.

Grant - a contribution of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. They are usually designated for specific purposes.

HMIS - the acronym used for Homeless Management Information System.

IACO - the acronym used for International Association of Code Enforcement Officials.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfer - amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other.

Internal Service Fund - a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Investment Earnings - revenue earned on investments with a third party. The City pools monies from several funds to facilitate disbursement and investment and maximize investment income.

Lease/Purchase Agreement - a contract granting use of property during a specified period of time in exchange for a specified amount with an option at the end of that period of time to buy the property.

Levy - to impose taxes for the support of government activities.

LGC - the acronym used for Local Government Commission.

Licenses/Permits - type of revenue that includes funds generated from fees established by state or local statues. Examples include business privilege licenses, motor vehicle licenses, and building permits.

Limited Obligation Bonds (LOBs) - debt issued by the City and the repayment is backed by the assest being financed as a guarantee to investors who purchase the debt on the bond market.

Line Items - units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

Local Government Budget and Fiscal Control Act - this act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt - debt with a maturity of more than one year after the date of issuance.

Maturity - the date on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Merit Program - an established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Mission Statement - fundamental purpose; a statement of what a department really wants to accomplish.

Modified Accrual - the accounting basis used by the City. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

NCAHCO - the acronym used for North Carolina Association of Housing Code Officials.

NCDENR - the acronym used for North Carolina Department of Environment and Natural Resources.

NCDEQ - the acronym used for North Carolina Department of Environmental Quality.

NCDOI - the acronym used for North Carolina Department of Insurance.

NCDOT - the acronym used for North Carolina Department of Transportation.

NCDPPEA - the acronym used for North Carolina Department of Pollution Prevention Environmental Assistance.

N.C.G.S. - the acronym used for North Carolina General Statutes.

Need or Demand Indicators - these refer to conditions or problems underlying the need for a service. They have a relationship to the amount of service provided. These are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness.

Non-Departmental – expenditures and/or revenues for purposes that are not related to a specific department.

Objective - a specific target for achievement which represents an interim step or progress toward a goal within a specified time span.

Obligations - amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

Operating Expenses - the cost for personnel, materials and equipment required for a department to function.

Operating Revenue - funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Transfers - routine and/or recurring transfers of assets between funds.

Ordinance - a legislative enactment by the governing body of the City. It has the full force of law within the City if it is not in conflict with any higher form of law.

Part 1 Offenses - a law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measurement - the process of assessing the results produced or achieved by public services. For a particular service, performance measurement might start with the formulation of a mission statement and measurable objectives that reflect or address the need for service. The process also involves identifying measures to assess the extent to which the objectives are met and measuring the costs or the efforts expended to provide the service.

Powell Bill - funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Property Tax - a tax levied on the value of real property set annually by City Council to fund general governmental expenditures. Property tax is expressed as a dollar value per \$100 of assessed valuation.

Property Tax Rate - the value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Reclassification - change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Referendum - presenting an issue to the voters of the City where a majority of voters decide on the issue.

Reserve - an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Revaluation - assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Gaston County Tax Assessor's Office. Under State law, all property must be revalued no less frequently than once every eight years.

Revenue - income received by the City from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - a formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Right-of-Way Acquisition - purchase of property by the City to perform road improvement projects and/or protection of right-of-way for future highway projects.

Rzed Bonds - Interest Subsidy – (Recovery Zone Economic Development Bonds) a direct subsidy bond program created under the American Recovery and Reinvestment Act of 2009 which provided a subsidy for qualifying governmental purpose projects.

Sales Tax - a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.5% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.5% sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Service Charges - a revenue to the General Fund paid by the other City funds for administrative services provided such as payroll and data processing.

Service Description - a description of the service/program that the department is responsible for providing to the citizens.

Service Profile - provides data related to the service/program and identifies important dimensions of service delivery.

SBCCI - the acronym used for Southern Building Code Congress International.

Solid Waste Disposal Tax – a tax on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state, or transferred at a transfer station for disposal outside the state. Cities and counties receive a percent of the tax, and revenues are distributed on per capita basis.

Source of Revenue - revenues are classified according to their source or point of origin.

Special Revenue Funds - to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

STIP – the acronym used for State Transportation Improvement Program.

Sub-Account - a level of budgeting which identifies a specific line of work performed in carrying out a budgeted activity.

System Development Fees (SDF) - a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system.

TASH - the acronym used for The Association for the Severely Handicapped.

Tax Base - the total assessed valuation of real property within the City limits.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

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.

Technology Services - a department within the City that supports other departments in areas of information processing; telephone, pager and two-way radio communications; conditioned uninterruptible power systems and in-house consulting.

Tentative Budget - the preliminary budget approved by the City Council for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

Transportation Investment Generating Econonic Recovery Grant (TIGER Grant) – a supplementary discretionary grant program included in the American Recovery and Reinvestment Act (ARRA) of 2009. The grant was designed to incentivize bettering environmental problems and reducing the US dependence on energy.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund. Also, referred to as Interfund Transfers.

TRU - the acronym used for Two Rivers Utilities.

Trust Funds - to account for cash set aside in a trustee capacity such as donations for certain programs.

Unencumbered Balance - the amount of an appropriation that is neither expended or encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USDOT – the acronym used for United States Department of Transportation.

User Charges/Fees - the payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees. Also known as user fees.

USERRA - the acronym used for The Uniformed Services Employment and Reemployment Rights Act.

Workload Measure - A performance measure identifying how much or how many products or services were produced.

YTD – the acronym used for Year to Date.