

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, 2008 and ending June 30, 2009:

GENERAL FUND

General Government	\$16,433,426
Public Safety	25,601,281
Cultural/Recreation	5,248,488
Engineering	1,159,733
Public Works	3,813,247
Debt Service	4,416,481
Transfers Out	699,291

TOTAL GENERAL FUND **\$57,371,947**

<i>WATER AND SEWER FUND</i>	\$28,972,660
<i>WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND</i>	\$1,100,000
<i>WATER & SEWER RENEWAL & REPLACEMENT FUND</i>	\$1,413,133
<i>ELECTRIC FUND</i>	\$65,034,905
<i>POWER AGENCY SETTLEMENT FUND</i>	\$520,039
<i>ELECTRIC RENEWAL & REPLACEMENT FUND</i>	\$1,057,160
<i>TRANSIT SYSTEM FUND</i>	\$2,414,010
<i>GOLF COURSE FUND</i>	\$1,456,172
<i>STORMWATER UTILITY FUND</i>	\$2,117,705
<i>MARKETING/COMMUNICATIONS FUND</i>	\$125,296
<i>UPTOWN MUNICIPAL SERVICES DISTRICT FUND</i>	\$123,801
<i>TECHNOLOGY SUPPORT FUND</i>	\$31,500

<i>OCCUPANCY TAX FUND</i>	\$550,000
<i>HEALTH SELF INSURANCE FUND</i>	\$7,145,268
<i>DENTAL SELF INSURANCE FUND</i>	\$330,800
<i>FEDERAL ASSET FORFEITURE FUND</i>	\$15,000
<i>STATE ASSET FORFEITURE FUND</i>	\$52,500
<i>POLICE MEMORIAL TRUST FUND</i>	\$2,000
<i>VEHICLE/EQUIPMENT R&R PROGRAM FUND</i>	\$7,434,337
<i>TECHNOLOGY INTERNAL SERVICE FUND</i>	\$832,911
<i>INFRASTRUCTURE REHABILITATION</i>	<u>\$250,152</u>
TOTAL OPERATING APPROPRIATIONS	<u><u>\$178,351,296</u></u>

SECTION II. And that the following revenues will be available during Fiscal Year 2008-2009 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Property Taxes	\$27,020,533
Payments in Lieu of Taxes	657,242
Other Taxes and Licenses	349,000
Interest	975,962
Auto Tag Fee	740,000
Utilities Franchise Tax	5,523,171
Beer and Wine Tax	347,000
Local Option Sales Tax	9,988,922
Powell Bill (Road Tax)	2,266,809
Cablevision	100,000
ABC Revenue	620,000
Reimbursement for Services	1,166,617
Federal, State and Local Grants and Reimbursements	749,892
Commercial Collection/Disposal/Recycling Fees	1,745,541
Fees and Permits	1,644,658
Recreation Revenues	380,700
Museum Revenues	455,258
Sale of Real and Personal Property	200,000
Miscellaneous Revenue	285,642
Transfers from other Funds:	
Electric Fund	2,100,000
Capital Reserve Insurance Fund	55,000
Appropriated Fund Balance	<u>0</u>

TOTAL GENERAL FUND **\$57,371,947**

WATER AND SEWER FUND

Water and Sewer Sales	\$27,653,298
Other Charges	1,319,362
Appropriated Fund Balance	<u>0</u>

TOTAL WATER AND SEWER FUND **\$28,972,660**

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Interest	\$130,000
Transfer from Water and Sewer Fund	<u>970,000</u>

TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND **\$1,100,000**

WATER & SEWER RENEWAL & REPLACEMENT FUND

Interest	\$40,000
Fund Balance Appropriated	<u>1,373,133</u>

TOTAL W/S RENEWAL & REPLACEMENT FUND **\$1,413,133**

ELECTRIC FUND

Electric Sales	\$63,747,755
Other Charges	1,782,514
Fund Balance Appropriated	(665,403)
Transfer from Power Agency Settlement Fund	<u>170,039</u>

TOTAL ELECTRIC FUND **\$65,034,905**

POWER AGENCY SETTLEMENT FUND

Interest	\$20,000
Power Agency Settlement	1,354,500
Fund Balance Appropriated	<u>(854,461)</u>

TOTAL POWER AGENCY SETTLEMENT FUND **\$520,039**

ELECTRIC RENEWAL & REPLACEMENT FUND

Interest	\$25,000
Transfer from Electric Fund	60,000
Fund Balance Appropriated	972,160

TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND **\$1,057,160**

TRANSIT SYSTEM FUND

User Charges	\$191,500
Federal and State Grants	1,506,978
Other Fees	4,000
Fund Balance Appropriated	197,500
Transfer from General Fund	514,032

TOTAL TRANSIT SYSTEM FUND **\$2,414,010**

GOLF COURSE FUND

Fees and Cart Rental	\$925,000
Golf Shop, Food and Beverage Sales	145,000
Interest	5,000
Other Fees	49,433
Fund Balance Appropriated	182,480
Transfer from General Fund	149,259

TOTAL GOLF COURSE FUND **\$1,456,172**

STORMWATER UTILITY FUND

Stormwater Sales	\$2,077,105
Interest	15,000
Storm Drain Improvement	12,000
Other Fees	13,600

TOTAL STORMWATER UTILITY FUND **\$2,117,705**

MARKETING/COMMUNICATIONS FUND

Reimbursement - Tourism Authority	\$123,296
Sale of Promotional Items	2,000

TOTAL MARKETING/COMMUNICATIONS FUND **\$125,296**

UPTOWN MUNICIPAL SERVICES DISTRICT FUND

Ad Valorem Taxes	\$123,801
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TOTAL UPTOWN MUNICIPAL SERVICES DISTRICT FUND	\$123,801
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TECHNOLOGY SUPPORT FUND

Interest	\$1,500
Other Fees	30,000

TOTAL TECHNOLOGY SUPPORT FUND	\$31,500
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OCCUPANCY TAX FUND

Occupancy Tax	\$550,000
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TOTAL OCCUPANCY TAX FUND	\$550,000
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HEALTH SELF INSURANCE FUND

Interest	\$35,000
Health Insurance Premiums	7,100,000
Fund Balance Appropriated	10,268

TOTAL HEALTH SELF INSURANCE FUND	\$7,145,268
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DENTAL SELF INSURANCE FUND

Interest	\$800
Dental Insurance Premiums	330,000

TOTAL DENTAL SELF INSURANCE FUND	\$330,800
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FEDERAL ASSET FORFEITURE FUND

Federal Asset Forfeiture	\$15,000
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TOTAL FEDERAL ASSET FORFEITURE FUND	\$15,000
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STATE ASSET FORFEITURE FUND

State Asset Forfeiture	\$50,000
Interest	2,500

TOTAL STATE ASSET FORFEITURE FUND	\$52,500
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POLICE MEMORIAL TRUST FUND

Sale of Promotional Items	<u>\$2,000</u>
TOTAL POLICE MEMORIAL TRUST FUND	\$2,000

VEHICLE/EQUIPMENT R&R PROGRAM FUND

Reimbursement - Vehicle Rental	\$3,583,900
Proceeds from Bank Loan	4,093,994
Interest	150,000
Fund Balance Appropriated	<u>-393,557</u>
TOTAL VEHICLE/EQUIPMENT R&R PROGRAM FUND	\$7,434,337

TECHNOLOGY INTERNAL SERVICE FUND

Reimbursement for Services	\$831,411
Interest	<u>1,500</u>
TOTAL TECHNOLOGY INTERNAL SERVICE FUND	\$832,911

INFRASTRUCTURE REHABILITATION

Fund Balance Appropriated	\$233,452
Interest	8,000
Cellular Tower Rental	<u>8,700</u>
TOTAL INFRASTRUCTURE REHABILITATION FUND	\$250,152

TOTAL OPERATING REVENUES \$178,351,296

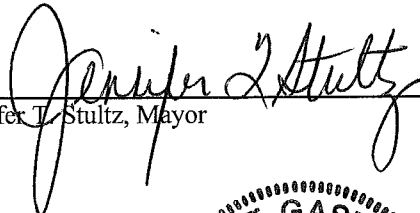
SECTION III. And there is hereby levied an Ad Valorem Property Tax of \$0.53 on each one-hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2008, for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. 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 Uptown Municipal Services District for taxes as of January 1, 2008, for the purpose of raising revenue for the said District.

SECTION IV. Council subsidy will continue at \$1,000/month for the Mayor and \$800/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 V. The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2009 Budget. *Attachment #1 Resolution Adopting Proposed Fee Increases at Schiele Museum.*

SECTION VI. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2008-2009 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 6/20/2008 balances and will eliminate over appropriation of funds. Any adjustment between appropriation within a single fund can be approved by the City Manager. 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. Also, any funds not utilized in the Fiscal Year 2008-2009 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 3rd day of June, 2008.



Jennifer J. Stultz, Mayor



Virginia L. Coughton
City Clerk



Attachment #1

RESOLUTION ADOPTING PROPOSED FEE INCREASES AT SCHIELE MUSEUM

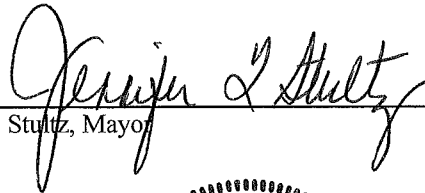
WHEREAS, the City of Gastonia currently offers many services, permits and privileges to individuals upon request for various set fees; and

WHEREAS, it is prudent to review such City fees charged on an annual basis to determine whether such fees accurately reflect the City's cost in providing these services and privileges; and

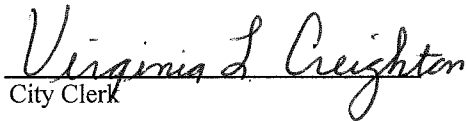
WHEREAS, the City Council deems it necessary from time to time to amend these fees;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Gastonia that the fees attached hereto are officially adopted by the City Council and shall remain in effect until changed by similar resolution.

This the 3rd day of June, 2008.



Jennifer T. Stultz, Mayor



City Clerk



MUSEUM FEES AND CHARGES

Fee Description	Existing Fee	Proposed Fee
Museum Admissions (10-712-365.42)		
City Resident		
Adult	\$0.00	\$5.00
Senior/Student	\$0.00	\$4.00
Non-City Resident		
Adult	\$4.00	\$7.00
Senior/Student	\$2.00	\$6.00

Museum Admission covers admission to the entire museum and grounds, including Featured Traveling Exhibits.

Planetarium (10-715-365.41)		
Adult	\$3.00	\$3.00
Senior/Student	\$2.00	\$3.00

City of Gastonia, North Carolina

COMMUNITY DEVELOPMENT GRANT
PROJECT 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, 2007 and ending June 30, 2008:

COMMUNITY DEVELOPMENT FUND	660,576
108 LOAN-DOWNTOWN REVITALIZATION	23,000
COMMUNITY DEVELOPMENT REHAB FUND	4,500
HOME INVESTMENT TRUST FUND	1,108,593
108 LOAN-NEIGHBORHOOD REVITALIZATION	172,200
108 LOAN-ECONOMIC DEVELOPMENT	<u>25,000</u>
TOTAL GRANT PROJECT APPROPRIATIONS	<u>\$1,993,869</u>

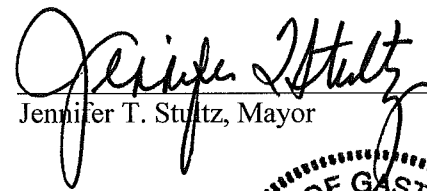
SECTION II. . . . and that the following revenues will be available during Fiscal Year 2007-2008 to meet the foregoing appropriations:

COMMUNITY DEVELOPMENT FUND	
Repayment/Loan – Homeowner	5,300
Interest	1,000
Community Development Grant	<u>654,276</u>
	\$660,576
108 LOAN-DOWNTOWN REVITALIZATION FUND	
Repayment/Loan-Investor	<u>23,000</u>
	\$23,000
COMMUNITY DEVELOPMENT REHAB FUND	
Interest	<u>4,500</u>
	\$4,500
HOME INVESTMENT TRUST FUND	
Repayment/Loan Home Owner	18,000
Home Downpayment Initiative	17,183
Land Sales	300,000
Federal Home Program	<u>773,410</u>

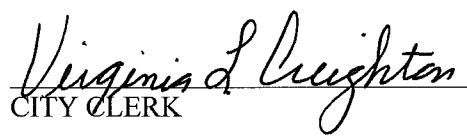
	\$1,108,593
<i>108 LOAN-NEIGHBORHOOD REVITALIZATION FUND</i>	
Fund Balance Appropriated	150,000
Repayment/Loan Home Owner	2,200
Interest	<u>20,000</u>
	\$172,200
<i>108 LOAN-ECONOMIC DEVELOPMENT FUND</i>	
Interest	<u>25,000</u>
	\$25,000
TOTAL GRANT PROJECT REVENUES	<u>\$1,993,869</u>

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2007-2008 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 06/30/07 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 2007-2008 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 5th day of June, 2007.



 Jennifer T. Stultz, Mayor



 CITY CLERK



City of Gastonia, North Carolina

PROJECT 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, 2007 and ending June 30, 2008:

CAPITAL PROJECTS

Municipal Airport Capital Projects

Airport Operations	<u>334,000</u>
	\$334,000

Water and Sewer Improvements

Joint Ventures – Sewer Lines	125,000
Collection System Improvements	425,000
Sewer Assessments	200,000
Long Creek Wastewater Treatment Plant Expansion	300,000
Water Supply/Treatment Improvements	<u>150,000</u>
	\$1,200,000

Electric System

City Electrical Tie Lines	865,000
Electric Developments	250,000
Residential Dev-Sys Exp.	<u>367,341</u>
	\$1,482,341

Golf Course Capital Projects

Golf Safety Improvements	<u>40,500</u>
	\$40,500

Stormwater Capital Projects

Stormwater System Improvement	323,105
Stormwater Noncapital	<u>117,859</u>
	\$440,964

General Fund Capital Improvements

Capital Project Reserve	<u>1,154,750</u>
	\$1,154,750

TOTAL CAPITAL PROJECTS **\$4,652,555**

CAPITAL RESERVES

Insurance	\$134,500
TOTAL CAPITAL RESERVES	<u>\$134,500</u>
TOTAL CAPITAL APPROPRIATIONS	<u>\$4,787,055</u>

SECTION II. . . . and that the following revenues will be available during Fiscal Year 2007-2008 to meet the foregoing appropriations:

CAPITAL PROJECTS

Municipal Airport Capital Projects

Transfers from other Funds:	
General Fund	34,000
NCDOT Aviation Division	<u>300,000</u>
	\$334,000

Water and Sewer Improvements

Interest	100,000
Transfers from other Funds:	
Water and Sewer Capital Expansion Fund	<u>1,100,000</u>
	\$1,200,000

Electric System

Interest	20,000
NCMPA System Expansion Credit	430,000
Transfers from other Funds:	
Electric Fund	682,341
Power Agency Settlement Fund	<u>350,000</u>
	\$1,482,341

Golf Course Capital Projects

Interest	500
Transfer from other Funds:	
Municipal Golf Course Fund	<u>40,000</u>
	\$40,500

Stormwater Capital Projects

Interest	25,000
Transfer from other Funds:	

Stormwater Utilities Fund	<u>415,964</u>
	\$440,964

General Fund Capital Projects

Transfers from other Funds:	
General Fund	<u>1,154,750</u>
	\$1,154,750

TOTAL CAPITAL PROJECTS	<u>\$4,652,555</u>
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CAPITAL RESERVES

Insurance

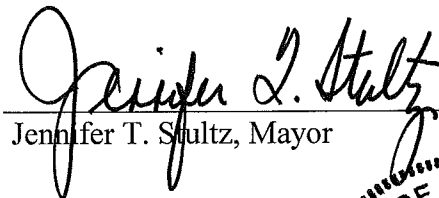
Interest	4,500
Fund Balance Appropriated	<u>130,000</u>
	\$134,500

TOTAL CAPITAL RESERVES	<u>\$134,500</u>
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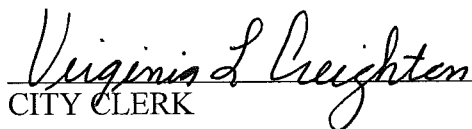
TOTAL CAPITAL REVENUES	<u>\$4,787,055</u>
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SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2007-2008 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/07 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 5th day of June, 2007.



Jennifer T. Stultz, Mayor



CITY CLERK

