

## *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, 2016 and ending June 30, 2017:

#### *GENERAL FUND*

General Government	\$10,157,439
Public Safety	29,436,364
Cultural/Recreation	5,727,252
Public Works	4,573,040
Debt Service	5,322,545
Transfers Out	7,103,312

<i>TOTAL GENERAL FUND</i>	<b>\$62,319,952</b>
---------------------------	---------------------

<i>WATER AND SEWER FUND</i>	<b>\$35,881,017</b>
-----------------------------	---------------------

<i>WATER &amp; SEWER STIMULUS GRANT FUND</i>	<b>\$3,977</b>
----------------------------------------------	----------------

<i>WATER &amp; SEWER CAPITAL EXPANSION &amp; DEVELOPMENT FUND</i>	<b>\$3,033,729</b>
-------------------------------------------------------------------	--------------------

<i>WATER &amp; SEWER RENEWAL &amp; REPLACEMENT FUND</i>	<b>\$1,694,814</b>
---------------------------------------------------------	--------------------

<i>ELECTRIC FUND</i>	<b>\$76,535,526</b>
----------------------	---------------------

<i>ELECTRIC RENEWAL &amp; REPLACEMENT FUND</i>	<b>\$1,525,384</b>
------------------------------------------------	--------------------

<i>TRANSIT SYSTEM FUND</i>	\$3,667,461
<i>SOLID WASTE FUND</i>	\$5,114,954
<i>STORMWATER UTILITY FUND</i>	\$2,541,450
<i>DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND</i>	\$129,270
<i>WEBB PROJECT</i>	\$62,612
<i>CONFERENCE CENTER OPERATIONS</i>	\$689,250
<i>SOLID WASTE DISPOSAL TAX FUND</i>	\$240,000
<i>TECHNOLOGY SUPPORT FUND</i>	\$25,100
<i>OCCUPANCY TAX FUND</i>	\$590,000
<i>GENERAL FUND STIMULUS GRANTS</i>	\$6,182
<i>HEALTH SELF INSURANCE FUND</i>	\$8,420,253
<i>DENTAL SELF INSURANCE FUND</i>	\$340,000
<i>FEDERAL ASSET FORFEITURE FUND</i>	\$20,000
<i>STATE ASSET FORFEITURE FUND</i>	\$20,000
<i>POLICE MEMORIAL TRUST FUND</i>	\$2,000
<i>VEHICLE/EQUIPMENT R&amp;R PROGRAM FUND</i>	\$6,145,728
<i>TECHNOLOGY INTERNAL SERVICE FUND</i>	\$6,253,005
<i>INFRASTRUCTURE FUND</i>	<u>\$207,259</u>
<b>TOTAL OPERATING APPROPRIATIONS</b>	<u><u>\$215,468,923</u></u>

**SECTION II.** And that the following revenues will be available during Fiscal Year 2016-2017 to meet the foregoing appropriations:

***GENERAL FUND***

Ad Valorem Property Taxes	\$29,833,168
Payments in Lieu of Taxes	1,622,543
Other Taxes and Licenses	67,400
Interest	28,000
Auto Tag Fee	1,650,000
Utilities Franchise Tax	503,777
Beer and Wine Tax	343,388
Local Option Sales Tax	17,285,133
Powell Bill (Road Tax)	2,053,258
ABC Revenue	400,000
Reimbursement for Services	183,587
Federal, State and Local Grants and Reimbursements	1,160,691
Fees and Permits	1,893,610
Recreation Revenues	583,600
Museum Revenues	425,933
Sale of Real and Personal Property	15,000
Miscellaneous Revenue	251,828
Fund Balance Appropriated	2,019,036
Transfers from other Funds:	
Electric Fund	2,000,000

***TOTAL GENERAL FUND*** **\$62,319,952**

***WATER AND SEWER FUND***

Water and Sewer Sales	\$33,936,084
Other Charges	1,944,933

***TOTAL WATER AND SEWER FUND*** **\$35,881,017**

***WATER & SEWER STIMULUS GRANT FUND***

Transfer from Water & Sewer Capital Expansion & Development Fund	\$3,977
------------------------------------------------------------------	---------

<b><i>TOTAL WATER AND SEWER STIMULUS GRANT FUND</i></b>	<b><i>\$3,977</i></b>
---------------------------------------------------------	-----------------------

***WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND***

Interest	\$10,000
Fund Balance Appropriated	1,723,729
Transfer from Water and Sewer Fund	1,300,000

<b><i>TOTAL W/S CAPITAL EXPANSION &amp; DEVELOPMENT FUND</i></b>	<b><i>\$3,033,729</i></b>
------------------------------------------------------------------	---------------------------

***WATER & SEWER RENEWAL & REPLACEMENT FUND***

Fund Balance Appropriated	\$1,617,000
Interest	\$3,000
Transfer from Water and Sewer Fund	\$74,814

<b><i>TOTAL W/S RENEWAL &amp; REPLACEMENT FUND</i></b>	<b><i>\$1,694,814</i></b>
--------------------------------------------------------	---------------------------

***ELECTRIC FUND***

Electric Sales	\$74,570,726
Other Charges	1,584,800
Transfer from Power Agency Settlement Fund	380,000

<b><i>TOTAL ELECTRIC FUND</i></b>	<b><i>\$76,535,526</i></b>
-----------------------------------	----------------------------

***ELECTRIC RENEWAL & REPLACEMENT FUND***

Transfer from Electric Fund	\$60,000
Fund Balance Appropriated	<u>1,465,384</u>

***TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND*** ***\$1,525,384***

***TRANSIT SYSTEM FUND***

User Charges	\$217,000
Federal and State Grants	2,620,114
Other Fees	9,300
Transfer from General Fund	571,047
Fund Balance Appropriated	<u>250,000</u>

***TOTAL TRANSIT SYSTEM FUND*** ***\$3,667,461***

***SOLID WASTE FUND***

Commercial Collection/Disposal/Recycling Fees	\$1,917,780
Miscellaneous Revenue	4,650
Transfer from General Fund	2,817,189
Transfer from Solid Waste Disposal Tax	200,000
Fund Balance Appropriated	<u>175,335</u>

***TOTAL SOLID WASTE FUND*** ***\$5,114,954***

***STORMWATER UTILITY FUND***

Stormwater Sales	\$2,527,438
Interest	650
Storm Drain Improvement	1,000
Other Fees	<u>12,362</u>

***TOTAL STORMWATER UTILITY FUND*** ***\$2,541,450***

***DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND***

Ad Valorem Taxes	\$126,740
Other Revenues	<u>\$2,530</u>

<b><i>TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND</i></b>	<b><i>\$129,270</i></b>
---------------------------------------------------------------	-------------------------

***WEBB PROJECT***

Other Fees	<u>\$62,612</u>
------------	-----------------

<b><i>TOTAL WEBB PROJECT</i></b>	<b><i>\$62,612</i></b>
----------------------------------	------------------------

***CONFERENCE CENER OPERATIONS FUND***

Other Fees	\$639,250
Transfer from Municipal Service District	<u>50,000</u>

<b><i>TOTAL CONFERENCE CENTER OPERATIONS FUND</i></b>	<b><i>\$689,250</i></b>
-------------------------------------------------------	-------------------------

***SOLID WASTE DISPOSAL TAX FUND***

Solid Waste Disposal Tax	\$40,000
Fund Balance Appropriated	<u>\$200,000</u>

<b><i>TOTAL SOLID WASTE DISPOSAL TAX FUND</i></b>	<b><i>\$240,000</i></b>
---------------------------------------------------	-------------------------

***TECHNOLOGY SUPPORT FUND***

Other Fees	\$25,000
Interest	<u>100</u>

<b><i>TOTAL TECHNOLOGY SUPPORT FUND</i></b>	<b><i>\$25,100</i></b>
---------------------------------------------	------------------------

***OCCUPANCY TAX FUND***

Occupancy Tax	\$590,000
---------------	-----------

<b><i>TOTAL OCCUPANCY TAX FUND</i></b>	<b>\$590,000</b>
----------------------------------------	------------------

***GENERAL FUND STIMULUS GRANTS***

Other Revenue	\$5,182
Fund Balance Appropriated	1,000

<b><i>TOTAL GENERAL FUND STIMULUS GRANTS</i></b>	<b>\$6,182</b>
<b><i>HEALTH SELF INSURANCE FUND</i></b>	

Interest	\$750
Health Insurance Premiums	7,604,403
Other Revenue	815,100

<b><i>TOTAL HEALTH SELF INSURANCE FUND</i></b>	<b>\$8,420,253</b>
------------------------------------------------	--------------------

***DENTAL SELF INSURANCE FUND***

Dental Insurance Premiums	\$340,000
---------------------------	-----------

<b><i>TOTAL DENTAL SELF INSURANCE FUND</i></b>	<b>\$340,000</b>
------------------------------------------------	------------------

***FEDERAL ASSET FORFEITURE FUND***

Federal Asset Forfeiture	\$20,000
--------------------------	----------

<b><i>TOTAL FEDERAL ASSET FORFEITURE FUND</i></b>	<b>\$20,000</b>
---------------------------------------------------	-----------------



*STATE ASSET FORFEITURE FUND*

State Asset Forfeiture	\$20,000
------------------------	----------

<i>TOTAL STATE ASSET FORFEITURE FUND</i>	<i>\$20,000</i>
------------------------------------------	-----------------

*POLICE MEMORIAL TRUST FUND*

Sale of Promotional Items	\$2,000
---------------------------	---------

<i>TOTAL POLICE MEMORIAL TRUST FUND</i>	<i>\$2,000</i>
-----------------------------------------	----------------

*VEHICLE/EQUIPMENT R&R PROGRAM FUND*

Reimbursement - Vehicle Rental	\$2,941,278
Proceeds from Bank Loan	3,240,045
Fund Balance Appropriated	-35,595

<i>TOTAL VEHICLE/EQUIPMENT R&amp;R PROGRAM FUND</i>	<i>\$6,145,728</i>
-----------------------------------------------------	--------------------

*TECHNOLOGY INTERNAL SERVICE FUND*

Reimbursement for Services	\$6,252,405
Interest	600

<i>TOTAL TECHNOLOGY INTERNAL SERVICE FUND</i>	<i>\$6,253,005</i>
-----------------------------------------------	--------------------

*INFRASTRUCTURE*

Interest	\$200
Rents & Concessions	20,000
Cellular Tower Rental	184,559
Other Revenue	2,500

<i>TOTAL INFRASTRUCTURE FUND</i>	<i>\$207,259</i>
----------------------------------	------------------

<i>TOTAL OPERATING REVENUES</i>	<i>\$215,468,923</i>
---------------------------------	----------------------



**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, 2016, 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, 2016, for the purpose of raising revenue for the said District.

**SECTION IV.** 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 V.** The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2017 Budget.  
*Attachment #1 Resolution adopting proposed Electric Rates and Charges.*

**SECTION VI.** The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2017 Budget.  
*Attachment #2 Resolution adopting proposed Water and Sewer Rates.*

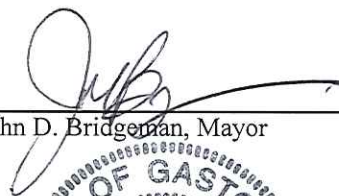
**SECTION VII.** The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2017 Budget.  
*Attachment #3 Resolution adopting proposed Solid Waste Fees.*

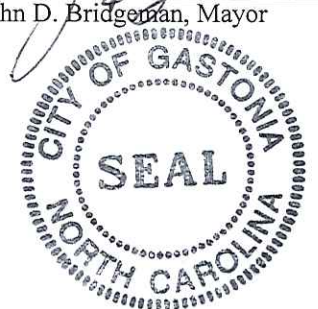
**SECTION VIII.** The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2017 Budget.  
*Attachment #4 Resolution adopting proposed Auto Tag Fee.*

**SECTION IX.** Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2016-2017 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 6/30/2016 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. Prior year encumbrances that are inadvertently closed may be reappropriated 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. Also, any funds not utilized in the Fiscal Year 2016-2017 Budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 7th day of June, 2016.

  
City Clerk

  
John D. Bridgeman, Mayor

  
The seal is circular with a double-lined border. The outer ring contains the text "CITY OF GASTONIA" at the top and "NORTH CAROLINA" at the bottom, separated by small dots. In the center of the seal, the word "SEAL" is prominently displayed.

*Attachment #1*

***RESOLUTION ADOPTING PROPOSED ELECTRIC  
RATES FOR FISCAL YEAR 2016-2017***

WHEREAS, the City Council of the City of Gastonia annually approves for adoption the succeeding Fiscal Year Electric System Rates; and

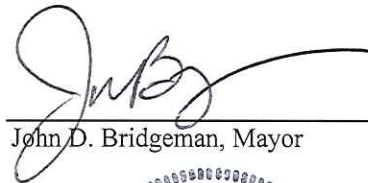
WHEREAS, the rate schedules for Fiscal Year 2015/2016 were previously set by the City Council upon consideration of the information then available;  
and


WHEREAS, the City's Electric Schedules, as currently set, do not now generate sufficient income to pay for all costs of operating, maintenance,  
debt service, and capital costs of said electric system;

Now, therefore, BE IT RESOLVED by the City Council of the City of Gastonia that:

1. The Fiscal Year 2016/2017 Electric Rate Schedule be approved as presented in the proposed budget.
2. The rates, as proposed shall become effective on dates stated on the Electric Rate Schedule.
3. The provisions as included in each electric rate schedule shall be effective on dates stated on the Electric Rate Schedule.

This the 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, Mayor

  
\_\_\_\_\_  
City Clerk



## MEMORANDUM

DATE: June 1, 2016  
TO: Edward C Munn, City Manager  
FROM: Gary Lutz, Power System Engineer / Rates Specialist  
THRU: Michael C. Peoples, Assistant City Manager  
SUBJECT: Electric Rate Recommendations for FY 2017

- Implement the following riders submitted by Electricities effective **July 1, 2016** (refer to page 6).

Renewable Energy Portfolio Standards (REPS) charge – The total monthly REPS charge is applied to every electric bill the City renders. It is passed through to all electric customers enabling the City to meet its Renewable Energy Portfolio Standards compliance as required by the NC General Assembly.

Renewable Energy Credits (RECR-1) – This is the rate the City credits electric consumers who have installed generators powered by wind and/or solar energy at their home or business. The City currently have 15 customers that have installed solar panels and benefit from this credit.
  - Close the Very Large Industrial rate schedule effective **July 1, 2016**.

There are currently no customers on this rate schedule.

Availability paragraph in the Large Industrial rate currently specifies kWd between 500 and 1,000. The language will need to specify kWd greater than 500.

Coincident Peak rates are available for very large C&I customers that are much more attractive to the customer.
  - Add minimum demand language to the C&I Time of Use (TOU) rate schedule to comply with other C&I rate schedules to become effective **July 1, 2016**. The current language allows low-use customers to purchase energy at a rate designed for high-use customers. This is not an established practice in the electric utility industry.
- AVAILABLE TO COMMERCIAL AND INDUSTRIAL ESTABLISHMENTS  
WHOSE MONTHLY DEMAND IS EQUAL TO OR EXCEEDS 100 KW IN ANY  
THREE MONTHS OF THE PRECEDING TWELVE MONTHS.
- Instead of:
- THIS SCHEDULE IS AVAILABLE TO ANY LARGE GENERAL SERVICE  
CUSTOMER CONTRACTING FOR A DEMAND OF 100 KW OR MORE OF  
ALTERNATING CURRENT ELECTRICITY EXCEPT THAT IT IS NOT  
AVAILABLE FOR RESALE, BREAKDOWN OR PARALLEL OPERATION.
- Replace the Determination of Demand wording in the Medium Commercial rate schedule to comply with the other commercial rate schedules effective **July 1, 2016**.
- AT ITS OPTION, THE CITY MAY INSTALL A DEMAND METER TO  
MEASURE DEMAND FOR ANY CONSUMER SERVED UNDER THIS  
SCHEDULE. THE DEMAND FOR BILLING PURPOSES EACH MONTH SHALL  
BE THE MAXIMUM INTEGRATED 30-MINUTE DEMAND MEASURED IN  
ANY 30-MINUTE INTERVAL DURING THE CURRENT BILLING MONTH  
BUT NOT LESS THAN 30 KW.
- Instead of:
- AT ITS OPTION, THE CITY MAY INSTALL A DEMAND METER TO  
MEASURE DEMAND FOR ANY CONSUMER SERVED UNDER THIS  
SCHEDULE. THE DEMAND FOR BILLING PURPOSES EACH MONTH SHALL  
BE THE MAXIMUM INTEGRATED 30-MINUTE DEMAND KW MEASURED  
DURING THE MONTH FOR WHICH THE BILL IS RENDERED.
- The City will not make rate changes to any affected customers currently billed under the Time of Use and Medium Commercial rate schedules before determining the impact of the language changes in the previous two bullets and further consideration of Council.



- Implement the electric rates calculated and recommended through the cost of service study by Utility Financial Solutions, LLC (UFS) through Electricities to become effective **October 1, 2016** (pages 3-6).

The proposed rates reflect the findings of the cost of service study performed by UFS.

The proposed rates reflect modern trends in electric rate design.

The total rate package is streamlined by consolidating the three residential rates into one.

The proposed changes are revenue neutral.

Each rate class (residential, commercial, industrial) will experience no more than a 2% fluctuation in revenues.

Individual customers may experience higher or lower power bills depending on individual load profiles and other operational factors.

City of Gastonia Electric Rate Index (rates to become effective 7/1/2016)

Time-Of-Use Service	ETU	Commercial or Industrial service equal to or exceeding 100kW per month.
Commercial Medium Service	ECM	Equal to or exceeds 100kW but less than 250kW per month.

City of Gastonia Electric Rate Index (rates to become effective 10/1/2016)

**Electric Rate Schedules (to become effective 10/1/2016)**

<b>Residential</b>		
Residential Service	ERS	Residential Service.

<b>Commercial</b>		<b>Peak Demands must meet the following limits at least 3 of the previous 12 months:</b>
Commercial Small Service	ECS	Less than 100kW per month.
Commercial Large Service	ECL	Equal to or exceeds 250kW but less than 500 per month.
Commercial Very Large Service	ECK	Greater than 500kW per month
Commercial Other	ECO	Restricted to buildings in which only activities of a religious nature are performed.

<b>Industrial</b>		<b>Peak Demands must meet the following limits at least 3 of the previous 12 months:</b>
Industrial Small Service	EIS	Less than 100kW per month.
Industrial Medium Service	EIM	Equal to or exceeds 100kW but less than 500kW per month.
Industrial Large Service	EIL	Equal to or exceeds 500kW per month.
On-Peak 03-31	EIO3	Equal to or exceeds 2,500kW per month.

<b>Coincident Peak Commercial Rates</b>		<b>Peak Demands must meet the following limits at least 3 of the previous 12 months:</b>
Coincident Peak 08-2C	ECR2	Equal to or exceeds 250kW but less than 750kW per month.
Coincident Peak 08-3C	ECR3	Equal to or exceeds 750kW but less than 4,000kW per month.
Coincident Peak 08-4C	ECR4	Large Electric Boiler equal to or exceeding 4,000kW per month.

<b>Coincident Peak Industrial Rates</b>		<b>Peak Demands must meet the following limits at least 3 of the previous 12 months:</b>
Coincident Peak 08-1I	EIP1	Equal to or exceeds 100kW but less than 500kW per month.
Coincident Peak 08-2I	EIP2	Equal to or exceeds 500kW but less than 2,000kW per month.
Coincident Peak 08-3I	EIP3	Equal to or exceeds 2,000kW per month.

**Electric Riders (effective 7/1/2016)**

<b>All Customers</b>		
Renewable Energy Portfolio Standards Rider	REPS	Monthly charge passed through enabling the City to meet its Renewable Energy Portfolio Standards compliance as required by the NC General Assembly.
Wholesale Power Cost Adjustment Rider	WPCA	Annual adjustment to energy cost (Included in listed rate schedules) needed to recover the full wholesale cost of power and energy. This rider is currently set at \$0.00 per kWh and has been for several years.
Renewable Energy Credit Rider	RECR	Optional rider available to customers who operate solar photovoltaic, wind-powered, or biomass-fueled generating systems.
<b>Commercial or Industrial</b>		
Customer Generation Credit Rider 1	ECG1	Customer-owned generation of at least 500kW and the customer has an anytime peak demand of at least 500kW during at least 3 of a 12-month period and is on one of the following rate schedules: ECX, EIX, EIP2, EIP3, ECP2, ECP3.
Customer Generation Credit Rider 2	ECG2	Type 1 customer-owned generation of at least 1,600kW and the customer has an anytime peak demand of at least 1,600kW during at least 3 of a 12-month period and is on one of the following rate schedules: ECX, EIX, EIP2, EIP3, ECP3.
Economic Development Rider	EDR	New loads equal to or exceeding 1,000kW during at least 3 of a 12-month period.
Economic Re-Development Rider	ERDR	New loads at an existing facility which has been vacant for at least six months equal to or exceeding 1,000kW during at least 3 of a 12-month period.

# Electric Rate Summary

## SCHEDULE ERS - Residential Service

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$13.44	\$13.44
ENERGY CHARGE		
All kWh	\$0.12500 per kWh	\$0.10000 per kWh

## SCHEDULE ECS - Small Commercial Service

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$21.09	\$21.09
FIRST 30 KW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 30 KW OF BILLING DEMAND	\$10.00 per kW	\$9.00 per kW
ENERGY CHARGE		
First 100 kWh per kW of billing demand up to 3,000 kWh	\$0.16000 per kWh	\$0.15000 per kWh
All additional kWh	\$0.09341 per kWh	\$0.08341 per kWh

## SCHEDULE EGM - Medium Com. Service

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$25.00	\$25.00
ALL KW OF BILLING DEMAND	\$11.00 per kW	\$9.00 per kW
ENERGY CHARGE	\$0.08269 per kWh	\$0.07269 per kWh

## SCHEDULE ECL - Large Commercial Service

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$40.00	\$40.00
ALL KW OF BILLING DEMAND	\$11.00 per kW	\$9.00 per kW
ENERGY CHARGE	\$0.07960 per kWh	\$0.06960 per kWh

## SCHEDULE ECX - Very Large Commercial Service

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$50.00	\$50.00
ALL KW OF BILLING DEMAND	\$11.00 per kW	\$9.00 per kW
ENERGY CHARGE	\$0.07902 per kWh	\$0.06902 per kWh

## SCHEDULE ECO - Commercial Other

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$20.00	\$20.00
FIRST 30 KW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 30 KW OF BILLING DEMAND	\$2.60 per kW	\$2.60 per kW
ENERGY CHARGE		
First 1,000 kWh	\$0.16000 per kWh	\$0.15000 per kWh
All Additional kWh	\$0.12867 per kWh	\$0.11867 per kWh

## SCHEDULE ETU - LG. General Time of Use

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$151.25	\$151.25
ALL KW OF BILLING DEMAND	\$14.00 per kW	\$12.00 per kW
ENERGY CHARGE	\$0.07325 per kWh	\$0.06325 per kWh

**SCHEDULE EIS - Small Industrial Service**

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$40.00	\$40.00
FIRST 10 KW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 10 KW OF BILLING DEMAND	\$11.00 per kW	\$10.00 per kW
ENERGY CHARGE		
First 1,000 KWH	\$0.16500 per KWH	\$0.15500 per KWH
All Additional KWH	\$0.09250 per KWH	\$0.07867 per KWH

**SCHEDULE EIM - Medium Industrial Service**

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$50.00	\$50.00
ALL KW OF BILLING DEMAND	\$10.00 per KW	\$9.00 per KW
ENERGY CHARGE	\$0.08206 per KWH	\$0.07206 per KWH

**SCHEDULE EIL - Large Industrial Service**

Effective Date 10/1/2016

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$70.00	\$70.00
ALL KW OF BILLING DEMAND	\$11.00 per KW	\$10.00 per KW
ENERGY CHARGE	\$0.07840 per KWH	\$0.06840 per KWH

**SCHEDULE EIO3 - On Peak rate (OP-03-3I)**

Effective Date 10/1/2016 (2500KW+)

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$500.00	\$500.00
MONTHLY BILLING DEMAND	\$15.01 per KW	\$4.66 per KW
EXCESS DEMAND	\$2.07 per KW	\$2.07 per KW
ENERGY CHARGE		
On-Peak KWH	\$0.06407 per KWH	\$0.05874 per KWH
Off-Peak KWH	\$0.06116 per KWH	\$0.05731 per KWH

**SCHEDULE EIP1 - Coincident Peak Rate 08-1I**

Effective Date 10/1/2016 (100-500KW)

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$75.00	\$75.00
MONTHLY BILLING DEMAND	\$18.15 per KW	\$6.00 per KW
EXCESS DEMAND	\$3.00 per KW	\$3.00 per KW
ENERGY CHARGE		
On-Peak KWH	\$0.05314 per KWH	\$0.04985 per KWH
Off-Peak KWH	\$0.04930 per KWH	\$0.04711 per KWH

**SCHEDULE ECP2 - Coincident Peak Rate 08-2C**

Effective Date 10/1/2016 (250-750KW)

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$500.00	\$500.00
MONTHLY BILLING DEMAND	\$18.00 per KW	\$5.00 per KW
EXCESS DEMAND	\$3.50 per KW	\$3.50 per KW
ENERGY CHARGE		
On-Peak KWH	\$0.04862 per KWH	\$0.04541 per KWH
Off-Peak KWH	\$0.04627 per KWH	\$0.04435 per KWH



**SCHEDULE ECP3 - Coincident Peak Rate 08-3C**  
Effective Date 10/1/2016 (750-4000kW)

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$500.00	\$500.00
MONTHLY BILLING DEMAND	\$18.00 per kW	\$5.00 per kW
EXCESS DEMAND	\$3.50 per kW	\$3.50 per kW
ENERGY CHARGE		
On-Peak kWh	\$0.04911 per kWh	\$0.04671 per kWh
Off-Peak kWh	\$0.04565 per kWh	\$0.04458 per kWh

**SCHEDULE EIP3 - Coincident Peak Rate 08-3I**  
Effective Date 10/1/2016 (2000kW+)

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$500.00	\$500.00
MONTHLY BILLING DEMAND	\$17.00 per kW	\$5.00 per kW
EXCESS DEMAND	\$3.00 per kW	\$3.00 per kW
ENERGY CHARGE		
On-Peak kWh	\$0.04642 per kWh	\$0.04477 per kWh
Off-Peak kWh	\$0.04313 per kWh	\$0.04203 per kWh

**SCHEDULE ECP4 - Coincident Peak Rate 08-4C**  
Effective Date 7/1/2014 (4000kW+)

**NO CHANGES TO THIS RATE SCHEDULE**

	ELECTRIC BOILER RATE FOR GMH SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$300.59	\$300.59
MONTHLY BILLING DEMAND	\$16.35 per kW	\$3.07 per kW
EXCESS DEMAND	\$1.79 per kW	\$1.79 per kW
ENERGY CHARGE		
On-Peak kWh	\$0.04190 per kWh	\$0.03843 per kWh
Off-Peak kWh	\$0.03549 per kWh	\$0.03501 per kWh

**RIDERS**

Effective Date 7/1/2016

**WPCA PASS THROUGH** \$ - Equates To: 0.00%

**REPS Charge:**

	RENEWABLE RESOURCES	DSM/ENERGY EFFICIENCY	REPS CHARGE
RESIDENTIAL	\$0.54	\$0.07	\$0.61
COMMERCIAL	\$2.95	\$0.00	\$2.95
INDUSTRIAL	\$30.41	\$0.00	\$30.41

**REC-1:**

**FIXED LONG-TERM RATE**

**WIND AND BIOMASS ENERGY CREDIT (\$ per kW)**

	VARIABLE	5 YEARS	10 YEARS	15 YEARS
On-Peak kWh	\$	0.0280	\$ 0.0315	\$ 0.0337
Off-Peak kWh	\$	0.0103	\$ 0.0108	\$ 0.0110
SOLAR PHOTOVOLTAIC ENERGY CREDIT				
All Energy kWh	\$	0.0304	\$ 0.0336	\$ 0.0359
				\$ 0.0383

*Attachment #2*

***RESOLUTION ADOPTING PROPOSED WATER AND SEWER  
RATES FOR FISCAL YEAR 2016-2017***

WHEREAS, the City Council of the City of Gastonia annually approves for adoption the succeeding Fiscal Year Water and Sewer System Rates; and

WHEREAS, the rate schedules for Fiscal Year 2015/2016 were previously set by the City Council upon consideration of the information then available; and

WHEREAS, the City's Water and Sewer Rate Schedule, as currently set, do not now generate sufficient income to pay for all costs of operating, maintenance, debt service, and capital costs of said water and sewer system;

Now, therefore, BE IT RESOLVED by the City Council of the City of Gastonia that:

1. The Fiscal Year 2016/2017 Water and Sewer Rate Schedule be approved as presented in the proposed budget.
2. The rates, as proposed shall become effective on January 1, 2017.
3. The provisions as included in each Water and Sewer Rate Schedule shall be effective on January 1, 2017.

This the 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, Mayor

  
\_\_\_\_\_  
City Clerk





**TWO RIVERS UTILITIES**  
**GASTONIA, NORTH CAROLINA**  
**WATER & SEWER RATE SCHEDULE**  
**January 1, 2017 - December 31, 2017**

**WATER**

**RESIDENTIAL**

**SEWER**

**INSIDE CITY**

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$9.10
1"	\$22.75
1 1/2"	\$45.45
2"	\$72.75
3"	\$145.40
4"	\$227.25
6"	\$454.50
8"	\$727.00
10"	\$1,136.25

**INSIDE CITY**

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$13.10
1"	\$32.75
1 1/2"	\$65.40
2"	\$104.65
3"	\$209.30
4"	\$327.20
6"	\$654.30
8"	\$1,046.50
10"	\$1,635.90

VOLUME CHARGE PER 1,000 GALLONS:

0 - 6,000 Gallons	\$2.69
6,001 to 12,000 Gallons	\$2.95
Over 12,000 Gallons	\$3.46

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE	\$3.88
-----------	--------

**IRRIGATION RATES PER 1,000 GALLONS:**

0 - 12,000 Gallons	\$2.95
Over 12,000 Gallons	\$3.46

**OUTSIDE CITY**

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$18.15
1"	\$45.45
1 1/2"	\$90.90
2"	\$145.40
3"	\$290.85
4"	\$454.50
6"	\$909.00
8"	\$1,452.30
10"	\$2,272.45

**OUTSIDE CITY**

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$22.80
1"	\$57.00
1 1/2"	\$113.80
2"	\$182.10
3"	\$364.20
4"	\$569.25
6"	\$1,116.20
8"	\$1,820.90
10"	\$2,846.40

VOLUME CHARGE PER 1,000 GALLONS:

0 - 6,000 Gallons	\$5.39
6,001 to 12,000 Gallons	\$5.90
Over 12,000 Gallons	\$6.92

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE	\$6.74
-----------	--------

**IRRIGATION RATES PER 1,000 GALLONS:**

0 - 12,000 Gallons	\$5.90
Over 12,000 Gallons	\$6.92

**UNMETERED SEWER CUSTOMERS (Based on 6,000 gallons Usage):**

INSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:

\$39.40

OUTSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:

\$66.25

**WATER****NON****SEWER****INSIDE CITY****RESIDENTIAL****INSIDE CITY**

CUSTOMER CHARGE:

\$3.02

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$9.10
1"	\$22.75
1 1/2"	\$45.45
2"	\$72.75
3"	\$145.40
4"	\$227.25
6"	\$454.50
8"	\$727.00
10"	\$1,136.25

AVAILABILITY CHARGE:

3/4"	\$13.10
1"	\$32.75
1 1/2"	\$65.40
2"	\$104.65
3"	\$209.30
4"	\$327.20
6"	\$654.30
8"	\$1,046.50
10"	\$1,635.90

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE

\$2.95

VOLUME CHARGE PER 1,000 GALLONS:

\$3.88

IRRIGATION RATES PER 1,000 GALLONS:

0 - 12,000 Gallons	\$2.95
Over 12,000 Gallons	\$3.46

**OUTSIDE CITY**

CUSTOMER CHARGE:

\$3.02

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$18.15
1"	\$45.45
1 1/2"	\$90.90
2"	\$145.40
3"	\$290.85
4"	\$454.50
6"	\$909.00
8"	\$1,452.30
10"	\$2,272.45

AVAILABILITY CHARGE:

3/4"	\$22.80
1"	\$57.00
1 1/2"	\$113.80
2"	\$182.10
3"	\$364.20
4"	\$569.25
6"	\$1,116.20
8"	\$1,820.90
10"	\$2,846.40

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE

\$5.90

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE

\$6.74

IRRIGATION RATES PER 1,000 GALLONS:

0 - 12,000 Gallons	\$5.90
Over 12,000 Gallons	\$6.92

**UNMETERED SEWER CUSTOMERS (Based on 6,000 gallons Usage):**

INSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:

\$39.40

OUTSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:

\$66.25



**WATER****MUNICIPAL  
WHOLESALE****SEWER**

CUSTOMER CHARGE:

\$3.02

CUSTOMER CHARGE:

\$3.02

AVAILABILITY CHARGE:

3/4"	\$9.10
1"	\$22.75
1 1/2"	\$45.45
2"	\$72.75
3"	\$145.40
4"	\$227.25
6"	\$454.50
8"	\$727.00
10"	\$1,136.25

AVAILABILITY CHARGE:

3/4"	\$13.10
1"	\$32.75
1 1/2"	\$65.40
2"	\$104.65
3"	\$209.30
4"	\$327.20
6"	\$654.30
8"	\$1,046.50
10"	\$1,635.90

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE

\$2.82

VOLUME CHARGE PER 1,000 GALLONS:

ALL USAGE

\$3.88

**RAW WATER:**

VOLUME CHARGE PER 1,000 GALLONS

ALL USAGE

\$0.36

**SURCHARGES:**

HIGH STRENGTH BOD	\$0.2177 Per lb.
HIGH STRENGTH TSS	\$0.0450 Per lb
HIGH STRENGTH TKN	\$0.4830 Per lb.
HIGH STRENGTH TP	\$0.8470 Per lb

(for High Strength greater than 250 mg/l).  
(for High Strength greater than 250 mg/l).  
(for High Strength greater than 25 mg/l)  
(for High Strength greater than 8 mg/l).

**OTHER FEES AND CHARGES:****Significant Industrial User Permit Fee:**

Initial Issuance	\$1,000.00
Annual Maintenance	\$250.00
Reopening Fee	\$500.00
<b>General User Permit Fees:</b>	
Initial Issuance	\$250.00
Annual Maintenance	\$100.00
<b>Pretreatment Monitoring Fees:</b>	
Composite Sampling Event	\$300.00
Grab Sampling Event	\$150.00

**Miscellaneous Fees:**

Acute Toxicity Screening	\$635.00
Chronic Toxicity Screening	\$1,300.00
OCPSE Analysis	\$400.00
TTO with Pesticides Analysis	\$525.00
TTO without Pesticides Analysis	\$450.00
Centralized Waste Stream Analysis	\$150.00
Water Meter Test	\$60.00

Note 1: 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.

Note 2: Water availability and volume charges are approximately 2.0 times the inside-City charges; Sewer availability and volume charges are approximately 1.74 times the inside-City charges.

**EFFECTIVE FOR ALL BILLS RENDERED ON OR AFTER JANUARY 1, 2017****EFFECTIVE JANUARY 1, 2017 TO DECEMBER 31, 2017**

**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. THIS DEPOSIT WILL BE REFUNDED AT THE TERMINATION OF SERVICE, PROVIDED ALL OUTSTANDING BILLS HAVE BEEN PAID. THE CITY PAYS THE STANDARD PASSBOOK RATE OF INTEREST ON ALL DEPOSITS.

AN ADDITIONAL DEPOSIT MAY BE REQUIRED IF A CUSTOMER'S ACCOUNT HAS BECOME INACTIVE BECAUSE OF NON-PAYMENT. THE DEPOSIT AMOUNT MAY BE EQUAL TO TWICE THE AMOUNT OF THE CUSTOMERS AVERAGE BILL OVER THE PREVIOUS TWELVE (12) MONTHS OR THE ORIGINAL AMOUNT, WHICHEVER IS GREATER.

**TERMS OF PAYMENT:**

ALL BILLS ARE DUE AND PAYABLE TWENTY-ONE (21) DAYS FROM THE DATE OF THE BILL. IF NOT PAID WITHIN THIS PERIOD, THE CITY RESERVES THE RIGHT TO DISCONTINUE SERVICE AND HOLD ANY DEPOSIT UNTIL THE BILL IS PAID. SERVICES SCHEDULED FOR DISCONNECTION FOR NON-PAYMENT ARE SUBJECT TO ADMINISTRATIVE/DIS-CONNECTION CHARGES NOT TO EXCEED \$75. IF SERVICE IS DISCONNECTED FOR NON-PAYMENT, THE CUSTOMER MUST PAY THE PAST DUE BILL, A RECONNECTION FEE AND A DEPOSIT AS OUTLINED ABOVE TO HAVE SERVICES RESTORED. IF RECONNECTION OF AN ACCOUNT THAT HAS BEEN DISCONNECTED FOR NON-PAYMENT IS REQUESTED AFTER 5:00 PM AN ADDITIONAL CHARGE WILL BE ADDED TO THE CUSTOMERS ACCOUNT IN ORDER TO HAVE SERVICE RESTORED.

**EFFECTIVE ON ALL BILLS RENDERED ON OR AFTER JANUARY 1, 2017.**

*Attachment #3*

***RESOLUTION INCREASING FEES CHARGED FOR  
SOLID WASTE SERVICES PROVIDED BY THE CITY***

WHEREAS, the City of Gastonia currently offers solid waste services to citizens based on a fee schedule; and


WHEREAS, the fee schedules for Fiscal Year 2015/2016 were previously set by the City Council upon consideration of the information then available; and

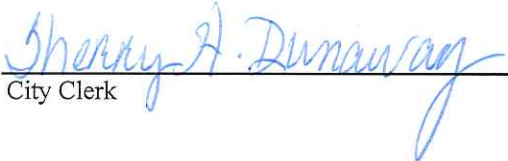
WHEREAS, the City's Solid Waste fee schedule, as currently set, does not now generate sufficient income to pay for all costs of operating, maintenance, debt service, and capital costs of said solid waste collection system;

Now, therefore, BE IT RESOLVED by the City Council of the City of Gastonia that:

1. The Fiscal Year 2016/2017 Solid Waste fee increase from \$4.00 per month for the first cart be increased to \$6.50 per month for the first cart be approved as presented in the proposed budget.
2. The rates, as proposed shall become effective on July 1, 2016.
3. The provisions as included in each solid waste fee schedule shall be effective on July 1, 2016.

This the 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, Mayor

  
\_\_\_\_\_  
City Clerk





*Attachment #4*

***RESOLUTION INCREASING FEES CHARGED FOR  
AUTO TAG FEE***

WHEREAS, the City of Gastonia currently constructs and maintains public streets within the City limits; and

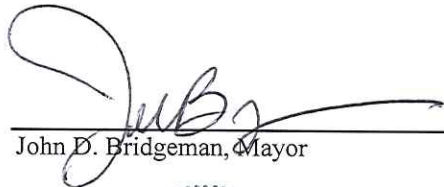
WHEREAS, the auto tag fee for Fiscal Year 2015/2016 was previously set by the City Council upon consideration of the information then available; and

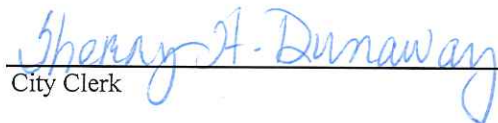
WHEREAS, the City's auto tag fee, as currently set, does not now generate sufficient income to pay for all costs of maintaining, repairing, constructing, reconstructing, widening or improving public streets within the City of Gastonia which do not form a part of the State highway system;

Now, therefore, BE IT RESOLVED by the City Council of the City of Gastonia that:

1. The Fiscal Year 2016/2017 auto tag fee of \$15.00 per vehicle be increased to \$30.00 per vehicle be approved as presented in the proposed budget.
2. The fee increase, as proposed, shall become effective on July 1, 2016.
3. The provisions as included in the auto tag fee shall be effective on July 1, 2016.

This the 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, Mayor

  
\_\_\_\_\_  
City Clerk





*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, 2016 and ending June 30, 2017:

<i>COMMUNITY DEVELOPMENT FUND</i>	\$ 722,112
<i>108 LOAN-DOWNTOWN REVITALIZATION</i>	21,000
<i>HOME INVESTMENT TRUST FUND</i>	<u>627,552</u>
 <i>TOTAL GRANT PROJECT APPROPRIATIONS</i>	 <u><u>\$ 1,370,664</u></u>

**SECTION II.** . . . and that the following revenues will be available during Fiscal Year 2016-2017 to meet the foregoing appropriations:

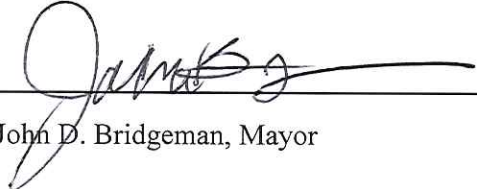
<i>COMMUNITY DEVELOPMENT FUND</i>	
Repayment/Loan – Homeowner	\$ 8,782
Community Development Grant	<u>713,330</u>
	\$ 722,112
 <i>108 LOAN-DOWNTOWN REVITALIZATION FUND</i>	
Fund Balance Appropriated	\$ 4,320
Repayment/Loan-Investor	<u>16,680</u>
	\$ 21,000

**HOME INVESTMENT TRUST FUND**

Repayment/Loan Home Owner	\$ 20,563
Federal Home Program	602,989
Miscellaneous Revenue	<u>4,000</u>
	\$ 627,552
 <b>TOTAL GRANT PROJECT REVENUES</b>	 <b><u><u>\$ 1,370,664</u></u></b>

**SECTION III.** Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2016-2017 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 June 30, 2016 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 2016-2017 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, 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, 2016 and ending June 30, 2017:

#### ***CAPITAL PROJECTS***

##### **Airport Capital Projects**

Airport Improvements	\$ 166,667
	<u>\$ 166,667</u>

##### **Street Capital Projects**

Speed Humps	\$ 20,000
Miscellaneous Sidewalks	216,000
	<u>\$ 236,000</u>

##### **Water and Sewer Improvements**

Regionalization	\$ 140,000
Collection System Improvements	892,000
Sewer Assessments	120,000
Pumpstation/Forcemain Improvements	73,000
Water Supply/Treatment Improvements	75,000
	<u>\$ 1,300,000</u>

##### **Water and Sewer System Expansion Fee**

Sewer System Expansion Fee	\$ 120,000
Water System Expansion Fee	200,000
	<u>\$ 320,000</u>

**Electric System**

Outside Storage	\$ 50,000
City Electrical Tie Lines	325,000
New Tech Park - Substation	115,000
Underground System Replacement	285,000
Electric Developments	100,000
Residential Development	125,000
	<u>\$ 1,000,000</u>

**Stormwater Capital Projects**

Stormwater System Improvement	\$ 453,429
Stormwater Noncapital	193,537
	<u>\$ 646,966</u>

**General Fund Capital Projects**

P.W./Powell Bill	\$ 1,550,000
Schiele Museum Building settling	275,000
Capital Reserve	1,473,409
	<u>\$ 3,298,409</u>

**TOTAL CAPITAL PROJECTS**

\$ 6,968,042

**SECTION II.** . . and that the following revenues will be available during Fiscal Year 2016-2017 to meet the foregoing appropriations:

***CAPITAL PROJECTS*****Airport Capital Projects**

NCDOT Aviation Division	\$ 150,000
Transfers from other Funds:	
General Fund	16,667
	<u>\$ 166,667</u>



**Street Capital Projects**

Federal Grant-FTA/Capital	\$ 216,000
Transfers from other Funds:	
General Fund	20,000
	<u>\$ 236,000</u>

**Water and Sewer Improvements**

Transfers from other Funds:	
Water and Sewer Capital Expansion Fund	1,300,000
	<u>\$ 1,300,000</u>

**Water and Sewer System Expansion Fee**

Sewer System Expansion Fee	\$ 120,000
Water System Expansion Fee	200,000
	<u>\$ 320,000</u>

**Electric System**

Transfers from other Funds:	-
Electric Fund	1,000,000
	<u>\$ 1,000,000</u>

**Stormwater Capital Projects**

Property Owner Assistance	\$ 10,000
Transfer from other Funds:	
Stormwater Utilities Fund	636,966
	<u>\$ 646,966</u>

**General Fund Capital Projects Fund**

Fund Balance Appropriated	3,298,409
	<u>\$ 3,298,409</u>

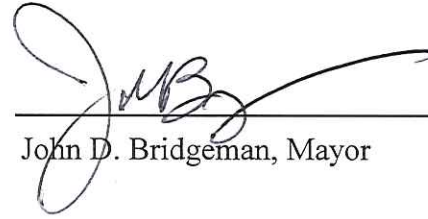
**TOTAL CAPITAL PROJECTS**

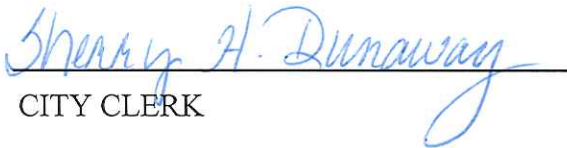
\$ 6,968,042



**SECTION III.** Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2016-2017 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 June 30, 2016 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 7th day of June, 2016.

  
\_\_\_\_\_  
John D. Bridgeman, Mayor

  
\_\_\_\_\_  
CITY CLERK



# CHANGES TO FY 2016-2017 PROPOSED BUDGET

Description	Account #	Increase/ (Decrease)	New Total
<b>REVENUES</b>			
General Fund			
Ad Valorem Taxes	110-460-301010	613,829	\$ 28,683,168
Total Changes in Revenues		613,829	
<b>EXPENDITURES</b>			
General Fund			
General Fund Reserve	110-660-89000	(28,200)	\$ 64,943
Health Insurance	Various	28,200	
Reserve for Future Funding Needs	110-660-89004	(659,580)	\$ -
Transfer to General Fund Capital Projects Fund	110-990-91283	1,273,409	\$ 3,298,409
Total Changes in Expenditures		613,829	
Net Change to the Proposed Budget for the General Fund			-

<b>REVENUES</b>			
Street Improvement Capital Projects			
General Infrastructure	263-871-75010	216,000	\$ 216,000
Total Changes in Revenues		216,000	
<b>EXPENDITURES</b>			
Street Improvement Capital Projects			
Federal Grant - FTA - Capital	263-871-349150	216,000	\$ 216,000
Total Changes in Expenditures		216,000	
Net Change to the Proposed Budget for the Street Improvement Capital Projects			-

<b>REVENUES</b>			
General Fund Capital Projects			
Transfer from General Fund	283-990-397110	1,273,409	\$ 3,298,409

# CHANGES TO FY 2016-2017 PROPOSED BUDGET

Description	Account #	Increase/ (Decrease)	New Total
Total Changes in Revenues		<u>1,273,409</u>	
<b>EXPENDITURES</b>			
General Fund Capital Projects			
Reserve for Future Funding Needs	283-892-89004	1,273,409	\$ 1,473,409
Total Changes in Expenditures		<u>1,273,409</u>	
Net Change to the Proposed Budget for the General Fund Capital Projects		<u>-</u>	
<b>EXPENDITURES</b>			
Water & Sewer Fund			
Water & Sewer Reserve	330-660-89000	(4,800)	\$ 718,714
Health Insurance	Various	4,800	
Net Change to the Proposed Budget for the Water & Sewer Fund		<u>-</u>	
<b>EXPENDITURES</b>			
Electric Fund			
Rate Stabilization Reserve	331-720-89020	(1,200)	\$ 1,429,937
Health Insurance	Various	1,200	
Net Change to the Proposed Budget for the Electric Fund		<u>-</u>	
<b>EXPENDITURES</b>			
Transit Fund			
Fuel Reserve	332-660-31089	(1,200)	\$ 23,800
Health Insurance	Various	1,200	
Net Change to the Proposed Budget for the Transit Fund		<u>-</u>	

# CHANGES TO FY 2016-2017 PROPOSED BUDGET

Description	Account #	Increase/ (Decrease)	New Total
<b>EXPENDITURES</b>			
Solid Waste Fund			
Fuel Reserve	335-660-31089	(600) \$	19,400
Health Insurance	Various	600	
Net Change to the Proposed Budget for the Solid Waste Fund			-
<b>EXPENDITURES</b>			
Stormwater Capital Projects Fund			
Utility System Improvements	479-674-73010	(260,700) \$	192,729
Stormwater Assistance	479-675-14050	260,700 \$	454,237
Net Change to the Proposed Budget for the Stormwater Capital Projects Fund			-
<b>EXPENDITURES</b>			
Technology Internal Service Fund			
Electric Charges	881-453-13020	(2,400) \$	10,075
Health Insurance	Various	2,400	
Net Change to the Proposed Budget for the Technology Internal Service Fund			-



# ***GLOSSARY***

***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 sub-account 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.

# ***GLOSSARY***

***Arbitrage*** - the Internal Revenue Code provides that a state or local government investing tax-exempt 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.

***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 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 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.



# ***GLOSSARY***

***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.

# ***GLOSSARY***

***Capital Outlay*** - an expenditure expected to have a useful life of greater than one year or an estimated total of \$500 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.

***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 funding.

***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.

***Contingency*** - an appropriation used at the City Council discretion to provide funds for unforeseen or unanticipated expenditures.

***Debt Service*** - payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

# ***GLOSSARY***

***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).

# ***GLOSSARY***

***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 330 Water and Sewer, Fund 331 Electric, Fund 332 Transit, Fund 335 Solid Waste and Fund 336 Stormwater Utilities.

***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.

# ***GLOSSARY***

***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.

***GA*** - the acronym used for the North Carolina General Assembly.

***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".

***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*** - 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.

# ***GLOSSARY***

***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.

***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.



# ***GLOSSARY***

***Levy*** - to impose taxes for the support of government activities.

***Licenses/Permits*** - type of revenue that includes funds generated from fees established by state or local statutes. Examples include business privilege licenses, motor vehicle licenses, and building permits.

***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.

***NCDOI*** - the acronym used for North Carolina Department of Insurance.

***NCDOT*** - the acronym used for North Carolina Department of Transportation.

# ***GLOSSARY***

***NCDPPEA*** - the acronym used for North Carolina Department of Pollution Prevention Environmental Assistance.

***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.

# ***GLOSSARY***

***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.

# ***GLOSSARY***

***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.

***Sales Tax*** - a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.75% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.00% 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.

***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.

# ***GLOSSARY***

***Sub-Account*** - a level of budgeting which identifies a specific line of work performed in carrying out a budgeted activity.

***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.

***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.

***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.



# ***GLOSSARY***

***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.