

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, 2022 and ending June 30, 2023:

GENERAL FUND

General Government	\$	13,770,929
Public Safety		39,930,451
Cultural/Recreation		8,699,817
Public Works		3,944,818
Debt Service		2,430,539
Transfers Out		6,499,748
TOTAL GENERAL FUND	\$	75,276,302
WATER AND SEWER FUND	\$	47,220,158
WATER & SEWER STIMULUS GRANT FUND	\$	3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	\$	5,839,633
ELECTRIC FUND	\$	78,324,200
ELECTRIC RATE STABILIZATION FUND	\$	6,600,000
TRANSIT SYSTEM FUND	\$	685,061
SOLID WASTE FUND	\$	6,941,987
SOLID WASTE DISPOSAL TAX FUND	\$	50,000
STORMWATER UTILITY FUND	\$	4,204,005
AMERICAN RESCUE PLAN ACT FUND	\$	594,666
FUSE FACILITY OPERATIONS FUND	\$	2,352,492
CONFERENCE CENTER OPERATIONS FUND	\$	780,916
TECHNOLOGY SUPPORT FUND	\$	55,000
BUILDING SERVICES FUND	\$	1,312,927
POWELL BILL FUND	\$	3,396,479
OCCUPANCY TAX FUND	\$	760,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$	174,680
TOTAL OPERATING APPROPRIATIONS	\$	234,572,483

City of Gastonia, North Carolina

SECTION II....and that the following revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

GENERAL FUND

Ad Valorem and Personal Property Taxes	\$	39,584,256
Fees and Permits		4,612,675
Investment Earnings		11,000
Grant Funding		590,408
Other Revenues		1,739,723
Sales Tax		18,697,390
State Transfers		5,554,000
Fund Balance Appropriated		1,986,850
Transfer from Other Funds		2,500,000
TOTAL GENERAL FUND	\$	75,276,302

WATER AND SEWER FUND

Water and Sewer Sales	\$	45,907,852
Assessments		1,129
Fees		1,250,177
Investment Earnings		1,500
Other Revenues		59,500
TOTAL WATER AND SEWER FUND	\$	47,220,158

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

Investment Earnings	\$	3,000
Transfer from Water and Sewer Fund		5,836,633
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	\$	5,839,633

ELECTRIC FUND

Electric Sales	\$	76,469,700
Fees		875,000
Investment Earnings		7,000
Other Revenues		972,500
TOTAL ELECTRIC FUND	\$	78,324,200

ELECTRIC RATE STABILIZATION FUND

Transfer from Electric Fund	\$	6,600,000
TOTAL ELECTRIC RATE STABILIZATION FUND	\$	6,600,000

TRANSIT SYSTEM FUND

Operating Grants	\$	492,899
Transfer from General Fund		192,162
TOTAL TRANSIT SYSTEM FUND	\$	685,061

SOLID WASTE FUND

Solid Waste Residential and Commercial Fees	\$	3,619,000
Fees		417,100
Other Revenues		3,000
Transfer from General Fund		2,902,887
TOTAL SOLID WASTE FUND	\$	6,941,987

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SOLID WASTE DISPOSAL TAX FUND	
Solid Waste Disposal Tax	\$ 50,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	\$ 50,000
STORMWATER UTILITY FUND	
Stormwater Sales	\$ 4,187,930
Fees	16,075
TOTAL STORMWATER UTILITY FUND	\$ 4,204,005
AMERICAN RESCUE PLAN ACT FUND	
Fund Balance Appropriated	\$ 594,666
TOTAL GENERAL AMERICAN RESCUE PLAN ACT FUND	\$ 594,666
FUSE FACILITY OPERATIONS FUND	
Fees	\$ 85,808
Other Revenues	140,000
Transfer from General Fund	2,126,684
TOTAL FUSE FACILITY OPERATIONS FUND	\$ 2,352,492
CONFERENCE CENTER OPERATIONS FUND	
Other Revenues	\$ 740,916
Transfer from Municipal Service District	40,000
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 780,916
TECHNOLOGY SUPPORT FUND	
Fees	\$ 55,000
TOTAL TECHNOLOGY SUPPORT FUND	\$ 55,000
BUILDING SERVICES FUND	
Building Permit Fees	1,312,927
TOTAL BUILDING SERVICES FUND	\$ 1,312,927
POWELL BILL FUND	
Funding for Roads	\$ 2,023,631
Other Revenues	1,500
State Transfers	140,000
Transfer from General Fund	1,231,348
TOTAL POWELL BILL FUND	\$ 3,396,479
OCCUPANCY TAX FUND	
Occupancy Tax	\$ 760,000
TOTAL OCCUPANCY TAX FUND	\$ 760,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	
Ad Valorem Taxes	\$ 171,800
Fees	2,880
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 174,680
TOTAL OPERATING REVENUES	\$ 234,572,483

SECTION III. That pursuant to Section 13.1 of Chapter 159, of the General Statutes of North Carolina, the following Internal Service Financial Plans are hereby established:

City of Gastonia, North Carolina

HEALTH SELF INSURANCE FUND

Total Estimated Revenues	\$	13,955,200
Total Estimated Expenditures	\$	13,955,200

DENTAL SELF INSURANCE FUND

Total Estimated Revenues	\$	365,486
Total Estimated Expenditures	\$	365,486

VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND

Total Estimated Revenues	\$	4,631,899
Total Estimated Expenditures	\$	4,631,899

TECHNOLOGY SERVICES FUND

Total Estimated Revenues	\$	7,544,044
Total Estimated Expenditures	\$	7,544,044

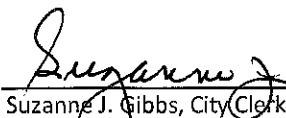
SECTION IV. And there is hereby levied an Ad Valorem Property Tax of \$0.52 on each one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2022 for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. Additionally, 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, 2022 for the purpose of raising revenue for said district.

SECTION V. Council subsidy will be increased 10.7%, going from \$1,432.50 per month to \$1,585.78 for the Mayor and from \$1,232.50 per month to \$1,364.38 for the regular members. Additionally, the monthly expense allowance will be increased 10.7%, going from \$350.00 to \$387.45. 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 2022-2023 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that carry forward funding matches the audited year ending June 30, 2022 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2022-2023 budget may be collapsed with the City Manager's approval. This will ensure an 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 inadvertently closed may be reappropriated with the City Manager's approval. Any remaining funding for the Unified Development Ordinance/Comprehensive Plan Update 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. Special Revenue 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. Governmental funding not depleted during the prior fiscal year, with the exception of the General Fund unless specified in Section VI, may be carried over with the City Manager's approval. Electric Rate Stabilization funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Enterprise Renewal and Replacement 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.

ADOPTED this 7th day of June 2022.


Suzanne J. Gibbs, City Clerk




Jafer E. Reid, III, Mayor

City of Gastonia, North Carolina

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, 2022 and ending June 30, 2023:

AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS	\$	30,000
WATER AND SEWER IMPROVEMENTS	\$	3,490,000
WATER AND SEWER SYSTEM DEVELOPMENT FEES	\$	2,800,000
ELECTRIC SYSTEM IMPROVEMENTS	\$	5,250,000
STORMWATER IMPROVEMENTS	\$	1,000,000
INFRASTRUCTURE IMPROVEMENTS	\$	280,000
TOTAL CAPITAL PROJECTS	<u>\$</u>	<u>13,016,667</u>

SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

AIRPORT IMPROVEMENTS		
NCDOT Aviation Division	\$	150,000
Transfer from General Fund		<u>16,667</u>
TOTAL AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS		
Transfer from General Fund	\$	<u>30,000</u>
TOTAL STREET IMPROVEMENTS	\$	30,000
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	\$	<u>3,490,000</u>
TOTAL WATER AND SEWER IMPROVEMENTS	\$	3,490,000
WATER AND SEWER SYSTEM DEVELOPMENT FEES		
Sewer System Development Fee	\$	400,000
Southeast Sewer System Development Fee		800,000
Southwest Sewer System Development Fee		50,000
Water System Development Fee		700,000
Southeast Water System Development Fee		800,000
Southwest Water System Development Fee		<u>50,000</u>
TOTAL WATER AND SEWER IMPROVEMENTS	\$	2,800,000

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ELECTRIC SYSTEM IMPROVEMENTS

Transfer from Electric Fund	\$ 5,250,000
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	\$ 5,250,000

STORMWATER IMPROVEMENTS

Transfer from Stormwater Utilities Fund	\$ 1,000,000
TOTAL STORMWATER IMPROVEMENTS	\$ 1,000,000

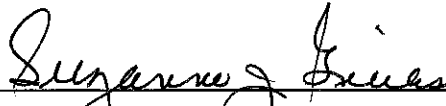
INFRASTRUCTURE

Cellular Tower Rental	\$ 280,000
TOTAL INFRASTRUCTURE IMPROVEMENTS	\$ 280,000

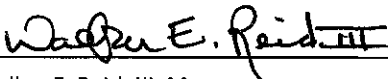
TOTAL CAPITAL PROJECTS	\$ 13,016,667
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SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2022-2023 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending June 30, 2022 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, 2022.


Suzanne J. Gibbs, City Clerk




Walker E. Reid, III, Mayor

City of Gastonia, North Carolina

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, 2022 and ending June 30, 2023:

COMMUNITY DEVELOPMENT FUND	\$	654,391
108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	16,680
HOME INVESTMENT TRUST FUND	\$	804,224
TOTAL GRANT PROJECT APPROPRIATIONS	\$	1,475,295

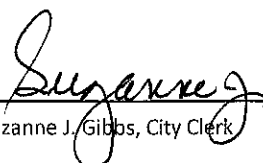
SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	\$	654,391
TOTAL COMMUNITY DEVELOPMENT FUND	\$	654,391
108 LOAN-DOWNTOWN REVITALIZATION FUND		
Repayment/Loan - Investor	\$	16,680
TOTAL 108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	16,680
HOME INVESTMENT TRUST FUND		
Federal Home Program	\$	786,526
Repayment/Loan - Homeowner		17,698
TOTAL HOME INVESTMENT TRUST FUND	\$	804,224
TOTAL GRANT PROJECT REVENUES	\$	1,475,295

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2022-2023 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, 2022 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 2022-2023 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, 2022.


Walker E. Reid, III, Mayor


Suzanne J. Gibbs, City Clerk

