City of Gastonia

Fiscal Year 2017



Mayor

John Bridgeman

City Manager

Edward C. Munn

City Council

Ward 1 – Robert J. Kellogg

Ward 2 – Dave Kirlin

Ward 3 – James Gallagher

Ward 4 – Todd Pierceall, Mayor Pro Tem

Ward 5 – Porter McAteer

Ward 6 – David Humphries


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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Gastonia, North Carolina** for its Annual Budget for the fiscal year beginning **July 1, 2015**. In order to receive this award, a governmental unit must publish a budget document and meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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


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City of Gastonia, North Carolina

Vision Statement

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

Mission Statement

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


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CITY OF GASTONIA
BRIEF PROFILE

The City of Gastonia was incorporated in 1877 and became the county seat of Gaston County in 1911. Located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte, it is the second largest city in the Charlotte, - Gastonia, - Concord Metropolitan Statistical Area (MSA) as identified by the United States Bureau of the Census. The MSA 2010 Census population is 1,531,965. Gastonia covers an area of approximately 51.69 square miles. The City has a broad industrial, office and commercial base and is the thirteenth largest city in the State with an estimated population of 73,698 by the United States Bureau of the Census.

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

The City Council employs a City Manager who directs the daily operations of the City through three Assistant City Managers; the Assistant City Manager – Operations, Assistant City Manager Development and Special Projects and the Assistant City Manager – Administration and Public Safety. For Fiscal Year 2017, the City of Gastonia has funds budgeted for 918.25 full time equivalent employees. This full time equivalent (FTE) number was arrived at by adding all full time, part time and seasonal employee hours and assuming a full time position is equivalent to 2080 hours of service. Property taxes may be levied by the City without a vote of the people and are collected as an annual ad valorem tax on the appraised value of all real and tangible personal property within its boundaries. In Fiscal Year 1994, Gaston County began collecting current taxes for the City of Gastonia. Delinquent taxes continue to be collected by both the City's collection offices as well as the County's.

EDUCATION

One public school system serves the City of Gastonia and Gaston County. The Gaston County School Administrative Unit is governed by the Board of Education consisting of nine members elected for four-year terms. A school superintendent is appointed by the Board of Education.

The State provides funding for a basic minimum educational program (approximately 69%), which is supplemented by the County and Federal governments. This minimum program provides funds for operational costs only. The financing of public school facilities has been a joint State and County effort. Thus, local financial support is provided by the County for capital and operating costs which is not provided for by the State or Federal government. The City does not provide any funding for the school system.

TRANSPORTATION

The City has approximately 440 linear miles of streets. The City and State maintain approximately 340 miles and 100 miles, respectively, of paved streets. Major expansion, improvement and maintenance of primary and secondary highway thoroughfares fall under the responsibilities of the State. Major construction, improvement, and maintenance of the local street system is the responsibility of the City. Construction of new streets within subdivisions is the responsibility of the developer and the City.

Gastonia also owns and operates a transit system consisting of eight buses and three special handicapped vans. The City will receive approximately 50% of the operating costs and 80% of the capital costs from the Federal government. The remaining funds are supplied by the City with the State contributing a small percentage for capital expenditures. Through funds from the City, State and the Federal government, the City purchased seven new transit buses in Fiscal Year 2004. The City purchased five new clean diesel buses in 2009, funded entirely with American Recovery and Reinvestment Act (ARRA) funds and received the buses in May 2011. In May 2000, the City of Gastonia and Charlotte Metropolitan Transit entered into a commuter bus program to help reduce vehicular traffic between the two urban areas.

The Gastonia Municipal Airport, a general aviation airport, is owned by the City. The airport serves the City and the County for both business and pleasure trips. In Fiscal Year 2006, the City entered into an agreement with Fly Carolina, LLC to serve as the Fixed Base Operator for the airport.

RECREATION

The City has available many different national, regional and local recreational facilities. A National Football League team, the Carolina Panthers, play in a facility located in the downtown area of Charlotte, North Carolina. In July, 2014 after 12 years, the Charlotte Bobcats officially became the Charlotte Hornets again. This changed occurred as a result of New Orleans giving up the Hornets name to become the Pelicans. The team begain playing as the Charlotte Hornets in the 2014-15 NBA Season. A professional minor league hockey team, the Charlotte Checkers, and a Triple A minor league baseball team, the Charlotte Knights, is also located within 25 miles of the City. The US Whitewater Center is located just across the Gaston County line, approximately 4.5 miles from the City. The Center provides over 300 acres of woodlands along the Catawba River and is the world's only multi-channel re-circulating whitewater river. It has been designed by the United States Olympic Committee as an official Olympic Training site. The U.S. National Whitewater Center hosts World Cup competitions and Olympic Trails. In addition, the NASCAR Hall of Fame opened in Charlotte in May 2010. Also, a Summer Baseball - College All-Star League team, the Gastonia Grizzlies, plays at Sims Park.

The City sponsors a full range of recreation programs. Recreation facilities are located on approximately 587 acres of land including six community centers, eight jogging tracks, 32 tennis courts, 19 baseball/softball fields, two swimming pools, 16 parks, 4 soccer fields, two disc golf courses and a municipal skeet and trap range. The first portion of the City's Greenway System was dedicated in 2002 and consists of a 2.5 mile paved walking trail stretching from Lineberger Park to the Gastonia Armory. A ½ mile trail section has been added and serves as a connector to Ferguson Park. An additional 1.2 miles of abandoned railway bed was converted as part of the Rails to Trails program and begins at the corner of Broad & Long Streets and runs behind Sims Park just beyond I-85. The walking trail is within walking distance of almost 10,000 City residents.

Rankin Lake Park is newly renovated and the improvements take full advantage of the 80 acre water impoundment. The lake is now open to the public for fishing from either of the 2 piers, a 100 yard long stretch open for bank fishing, or from rental boats equipped with electric trolling motors. The lakefront amenities include a lakefront boat rental office, two corporate picnic shelters, adequate restroom facilities, a 1.6 mile paved walking trail around the lake, an outdoor classroom, and an 18 hole disc golf course.

Crowder's Mountain State Park, a 3,000-plus acre natural mountain park area, is located in the City at its western edge. The park offers hiking, rock climbing, fishing, picnicking and other nature and environmental related activities. This is one of only two state parks located within a municipality in the State.

The City also owns an approximately 58 acre park and youth sports complex named Martha Rivers Park. The $4.5 million sport complex consists of four soccer fields; four little league baseball fields with a center control tower, restrooms, and concession stand, approximately two miles of paved walking trails, picnic tables and parking for approximately 290 cars. The Park also includes a community-built playground that includes splash pad, pirate ship, observatory, fun house and a maze of slides, swings and sandboxes.

PUBLIC UTILITY ENTERPRISES

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

Two Rivers Utilities

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

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

Water System

The City's water system consists of 25.3 million gallons per day (MGD) treatment capacity, with an average daily use of 13.5 MGD. There are approximately 29,523 water customers. The current raw water storage capacity is 275 million gallons at the Rankin Lake reservoir. The water distribution system consists of approximately 592 miles of pipeline and 7 million gallons of elevated storage.

Gastonia currently serves the cities of Lowell, McAdenville, Ranlo and Cramerton, North Carolina, and Clover, South Carolina, with water treatment and supply. Water system interconnects are also provided to the cities of Dallas, Bessemer City, Mount Holly and Belmont for use in emergency situations.

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

Top Ten Water Users
(12 months ending 6/30/16)

Number	Customer	Water Gallons Used (000's)	Annual Water System Revenue	Percentage of Total Annual Water System Revenue
1.	Town of Clover	237,378	$660,546	4.40%
2.	City of Lowell	128,609	377,310	2.51%
3.	Town of Ranlo	130,780	369,541	2.46%
4.	Southwood Realty	79,190	297,820	1.98%
5.	Town of McAdenville	89,991	267,730	1.78%
6.	Gaston Memorial Hospital	70,610	218,924	1.46%
7.	Valley Proteins, Inc	42,790	165,441	1.10%
8.	Gaston County Schools	25,155	130,868	0.87%

9.	Gaston County	36,769	129,429	0.86%
10.	Town of Dallas	40,664	112,231	0.75%
	TOTAL	**881,936**	**$2,729,840**	**18.17%**

In November 1999, the City, in advance of a potential major residential and commercial development being built adjacent to our new water intake at Mountain Island Lake, purchased the 430-acre proposed development for $9.4 million. The State of North Carolina Clean Water Trust Fund subsequently awarded the City a $1,000,000 grant to help establish a conservation easement on this property.

Sanitary Sewer System

The sanitary sewer system for the City consists of 26 million gallons per day (MGD) treatment capacity at three (3) wastewater treatment facilities. Average maximum daily flow at these plants is 8.6 MGD. The sanitary sewer collection system consists of approximately 554 miles of collection lines, including Cramerton, 20 pump stations and the City currently has approximately 26,934 sanitary sewer customers both inside and outside the corporate limits. Of the approximately 26,934 sanitary sewer customers, the top ten customers comprise less than 20% of the City's billed wastewater volume. The service area for the sanitary sewer system encompasses the entire corporate limits of the City and portions of Gaston and Cleveland counties adjoining the city limits and portions of York County, South Carolina. The City also owns and operates under private contract, a 700-acre Biosolids Storage Facility and Resource Recovery Farm located at Pasour Mountain, approximately five miles northwest of the City.

The City discharges wastewater into major drainage basins: South Fork and Crowders Creek, which is a tributary to the Catawba River. The Long Creek Wastewater Treatment Plant has a capacity of 16 MGD and serves the Town of Ranlo, the City of High Shoals and a portion of the Town of Stanley. The Crowders Creek Wastewater Treatment Plant serves primarily the western and southwestern parts of the City, along with unincorporated portions of the County, Bessemer City and portions of York County, South Carolina. The Crowders Creek Wastewater Treatment Plant has a capacity of 6 MGD. The Eagle Road Wastewater Treatment plant has a capacity of 4 MGD and serves the Town of Cramerton.

Top Ten Sewer Users
(12 months ending 6/30/16)

Number	Customer	Sewer Gallons Used (000's)	Annual Sewer System Revenue	Percentage of Total Annual Sewer System Revenue
1.	City of Bessemer City	335,647	$1,290,924	6.92%
2.	Town of Clover	233,188	893,848	4.79%
3.	Southwood Realty	84,163	421,171	2.26%

4.	Town of Ranlo	106,490	408,548	2.19%
5.	Valley Proteins Inc.	49,434	249,254	1.34%
6.	Gaston Memorial Hospital	54,082	226,858	1.22%
7.	Gaston County Schools	25,413	187,173	1.00%
8.	Gaston County	36,440	167,345	0.90%
9.	City of Belmont	24,244	96,045	0.51%
10.	City of Lowell	17,648	73,618	0.39%
	TOTAL	**966,749**	**$4,014,784**	**21.52%**

Electric System

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

The City's electric system operates under a 7,200/12,470 volt distribution system, which serves approximately 26,700 meters in a system of 473 miles of electrical distribution lines. The electric system is the largest revenue producer in the City and has been used to supplement the General Fund and other funds in previous years. In Fiscal Year 1994, the City Council voted to reduce the dependency on electric revenues and to establish a Rate Stabilization Fund to set aside monies to provide funding for capital projects, any unforeseen occurrences, and to offset future rate increases.

Top Ten Electric Users
(12 months ending 6/30/16)

Number	Customer	Electric KWH's Billed (000's)	Annual Electric System Revenue	Percentage of Total Annual Electric System Revenue)
1.	Gaston Memorial Hospital	40,500	$3,632,287	4.70%
2.	Freightliner Corp.	31,526	2,341,583	3.03%
3.	Gaston County Schools	18,988	1,820,837	2.35%
4.	Gaston County	13,310	1,302,611	1.68%
5.	Stabilus	12,241	912,657	1.18%

6.	Lanxess Corp	9,827	605,132	0.78%
9.	Foster Wheeler USA Corp	4,382	528,775	0.68%
7.	Food Lion	7,168	570,098	0.74%
8.	Wal Mart	6,070	504,055	0.65%
10.	George Weston Bakery Inc.	4,516	418,666	0.54%
	TOTAL	**148,528**	**$12,636,701**	**16.33%**

SOLID WASTE

The City currently provides residential refuse collection to City residents and commercial refuse collection to City facilities and the Downtown area businesses. Residential service is provided by City forces and commercial service to City facilities and the Downtown area are provided by a private waste hauler under contract with the City. A major change to our system was implemented in October 1994, as the City modified its pick-up schedule to curbside service. An additional improvement in July 1996 occurred when the City went forward with fully automated collection trucks. These trucks only need a driver/operator and delete the need for a full manual crew for each vehicle. The City's residential and commercial waste is hauled to the Gaston County Landfill located near the Town of Dallas. In July 2011, the Solid Waste program transitioned from a divisional account within the General Fund to an Enterprise Fund. The City began charging a solid waste fee of $4.00/month to Solid Waste customers in July 2012. In July 2016 the City increased the solid waste fee from $4.00/month to $6.50/month. The City first introduced its recycling program in Fiscal Year 1994, in January 2012 the City implemented a citywide recycling program which encouraged all City residents to recycle by the elimination of the recycling fee and the distribution of 95-gallon recycling carts. This program has proven to be successful.

PUBLIC SAFETY

The City currently provides both fire protection and police coverage for its residents. The City of Gastonia Police Department has 174 sworn officers and associated support staff and provides services throughout the City in three patrol districts and twelve beats**.** Fire services are delivered through eight fire stations located throughout the City with 141 employees.

COMMERCE AND INDUSTRY

The City's economy has benefited from its location within a major population center, its proximity to Charlotte, access to major interstate highways, and Charlotte-Douglas International Airport. For many years the primary industry in the City was textiles. However, the recent national trend of companies relocating manufacturing facilities outside the United States has resulted in significant losses of jobs and investments in the textile industry. Over the past two decades, the City's economy has diversified through a variety of commercial, industrial, trade and tourism sectors, while the significance of the textile industry has declined. The City emphasizes the attraction of new and diverse industry while providing support for the existing commercial and industrial community, as evidenced by the City's rich

economic development incentives package. These incentives promote new well-paying jobs, entrepreneurialism, industrial projects, as well as, major retail and office development.

The national and worldwide economic downturn since summer 2008, has certainly been felt in Gastonia, however, a variety of new manufacturing and retail establishments were established or expanded and we are rebounding from the 2008 downturn. Gastonia Nissan relocated to a new and larger location investing over $4,000,000 in Gastonia. Carolina Orthopedic constructed a new state-of-the art center near CaroMont Medical Center valued at $4,690,000. Already having two successful stores in Gastonia, Wal-Mart opened a new neighborhood concept store investing $3,775,000 additionally in Gastonia. We are looking forward to new investments in the upcoming two to three years. CaroMont Regional Medical Facility is undertaking new renovations to its Emergency Department, as well as, a large campus master plan. Gaston County YMCA will construct a new flagship site in Gastonia, and we are looking forward to additional opportunities that are developing from other commercial developers.

Gastonia Technology Park (GTP), the area's premier business park, has transformed into a center for international businesses. The Gastonia Technology Park is full, with all available land purchased and planned for development. LANXESS Corporation, a German company, manufactures a wide range of specialty chemicals and polymers, and will manufacture high-tech compounds at the site. LANXESS has already expanded their operation by adding a new production line and has constructed a new warehouse space. REPI, an Italian company that develops and produces among other things, high performance liquid colors and additives, is also located in the Gastonia Technology Park. CTL Packaging USA constructed a consumer products manufacturing facility housing the divisional corporate office, manufacturing, research and development, customer service and distribution. This was over a $50 million investment and created over 100 jobs. Dixon Quick Coupling, a manufacturer of metal couplings for hydraulic and pneumatic systems, has constructed a 100,000 square foot building, an estimated investment of $5 million. Like LANXESS, Dixon has already had success in the Gastonia Technology Park, having undertaken a building expansion. Most recently, Aichele completed a new building in the GTP with a $2 million investment. Aichele Werkzeuge, GmbH is a family-owned company with over 70 years of experience in the area of rotary cutting systems for hygiene, non-wovens and paper industries. Based in Crailsheim Germany, Aichele has earned a world-wide reputation as a recognized specialist in cutting, milling, and drilling tools. The largest addition has been Owens Corning's construction of a $100 million manufacturing facility and 120 new jobs. The Gastonia Technology Park has diversified our industrial base offering high-tech and well paying job opportunities to our community.

Caromont Health, Inc., the parent corporation for a multi-state, integrated health care system, consisting of CaroMont Regional Medical Center, physician office practices, imaging centers, outpatient centers, an ambulatory surgery center, a nursing home, occupational medicine, and hospice, maintains its principal offices in the City. The health system's service area includes Gaston, Cleveland, and Lincoln counties in North Carolina and York County in South Carolina. The hospital is located in the City on an 83-acre medical campus and is one of the City's largest employers. The hospital's physical plant is approximately 1,300,000 square feet and includes 435 licensed beds, a specialty surgery center, a diagnostic center, medical office buildings, and a business services annex. The campus is owned by the

County and leased to CaroMont Health, Inc., and the non-profit corporation operating the hospital. The hospital provides a wide variety of medical services including open heart surgery, a comprehensive cancer center, a neo-natal intensive care unit and emergency services. In addition to the medical campus of the hospital, services are provided at multiple locations throughout the region. The hospital has received numerous awards and recognition, including Thomas Reuters' "Top 100 Hospitals" award for Quality and Safety and the Advanced Diabetes Certification and Advanced Certification in Heart Failure from the Joint Commission.

The downtown area of the City is undergoing notable revitalization. Lilly's Italian Bistro, Life of Pie and Webb Custom Kitchen have joined our existing restaurants. A burgeoning arts district is also spurring investment with a planned $7.9 million live-work ArtSpace development; Arts on Main, an artists' center of studios and galleries located in the historic, 30,000 square foot, City-owned, National Bank building on Main Avenue; a new art supplies store; and numerous private studios and galleries nearby. The $600,000 pedestrian plaza which opened in 2010 and the downtown's urban park, Central City Park, both feature major pieces of public art, which regularly attract visitors to downtown. The City recently completed design and construction of "Maples on Main", a major beautification project that lined downtown's Main Avenue with sugar maple trees that greet visitors with an attractive green canopy during the spring and summer and a burst of autumn color during the fall. The $60,000 + project, funded by revenue from the Downtown Municipal Service District tax levy, also provided additional seating throughout downtown as well as informational kiosks.

The City and surrounding areas have been defined as a metropolitan-dominated region, with Charlotte serving as the central economic engine and employment center. Within this context, the City and Gaston County are fast becoming what economists refer to as a "regional retail center." With the establishment of the City as a retail destination, an influx of shoppers from surrounding counties such as Lincoln, Cleveland, York, and Mecklenburg has been noted. The City's oldest "mall", Gaston Mall, has recently completed redevelopment including a new "big box" store with several smaller anchor tenants and numerous new retail establishments totaling over 180,000 square feet of retail space. The $37 million investment includes anchors such as Target, Dick's Sporting Goods, and TJ Maxx. The City expects this area to generate almost 400 new jobs with over $56 million in annual sales. Eastridge Mall (formerly Westfield Shopping Town Eastridge) is an approximately 1,560,000 square foot retail facility and is the fourth largest mall in North Carolina and South Carolina. Belk, Dillard's, and JC Penney anchor this facility, which is supported by 70 smaller retailers. Franklin Square is another retail shopping area consisting of over 1,000,000 square feet, anchored by Wal-Mart, K-Mart, Lowe's Home Improvement, Home Depot, Sam's Club, Best Buy, and Kohl's. Numerous retailers, restaurants and a 13-screen movie theater are also located in Franklin Square, and a 2008 expansion, the Shops at Franklin Square, includes additional retail space with H.H. Gregg and Ashley Furniture as anchor stores.

Ten Largest Taxpayers
(As of 6/30/16)

Name of Taxpayer	Type of Business	Tax Valuation	Tax Levy	Percentage of Total Assessed Valuation
Daimler Trucks North America	Manufacturing	$63,824,982	$338,272	1.31%
CTL Packaging USA Inc.	Tube Packaging	44,953,282	238,252	0.92%
Wix Filtration Corporation	Manufacturing	42,762,583	226,642	0.88%
Public Service Co.	Utility	40,422,896	214,241	0.83%
Southwood Realty Company	Property Management	37,785,439	200,263	0.77%
Duke Energy Corp	Utility	32,316,692	171,278	0.66%
Centro Bradley Spec 1 LLC	Retail	29,748,358	157,666	0.61%
Stabilus Inc.	Manufacturing	29,452,681	156,099	0.60%
Triangle Real Estate	Property Management	27,218,462	144,258	0.56%
Wal-Mart Real Est Business	Retail	27,071,609	143,480	0.55%
TOTAL		**$375,556,984**	**$1,990,452**	**7.69%**

Statistical Information

Number of Building Permits, 7/1/15 –6/30/16	1,114
Residential Value of Building Permits issued, 7/1/15 – 6/30/16	$117,327,738
Commercial/Industrial Value of Building Permits issued, 7/1/15 – 6/30/16	$101,631,247
Total Retail Sales, as of 6/30/2016	$1,940,105,647
Median Age	39
Gaston County Median Household Income, 2014 (Gaston Co. Economic Development Commission)	42,158
Debt per Capita, 6/30/2016	$399.47
Ratio of Debt to Assessed Value, 6/30/16	0.53%
Unemployment Rate, April 2016	5.8%

CITY OF GASTONIA

EXECUTIVE SUMMARY

The following section consists of the City Manager's budget message, which highlights the major policy changes adopted for the new fiscal year, the Budget Schedule for the Fiscal Year 2017 budget, and an Explanation of the Budget Presentation, which details the layout of the balance of this document.

Presented to the City Council
April 22, 2016

Adopted in Final Form by the City Council
June 7, 2016


GASTONIA
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Great Place. Great People. Great Promise.

City of Gastonia

A Commitment to Excellence

August 20, 2016

CITY MANAGER'S BUDGET MESSAGE

Mayor and City Council:

Enclosed is Gastonia's 2016-2017 Adopted Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this Budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The Budget addresses, within the scope of available revenues, the goals and many of the action steps previously identified by the City Council and Mayor.

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

Budget Principles and Objectives

The focus for this Budget has been centered on three guiding principles: ***Financial Responsibility***, ***Customer Service,*** and ***Economic Development***.

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

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

Economic Development means that the City should invest in specific ways to grow Gastonia's economic base. Expenditures in the budget that are targeted to encourage private economic investment are important because they stimulate additional jobs and commerce in our City. Public sector expenditures and carefully designed revenues can grow the tax base, so we will not have to increase the tax rate.

Budget Objectives:

1. Provide Adequate Funding for the Basic Operations of the City
2. Provide Adequate Funding for City facilities and Equipment
3. Provide Excellent Customer Service Through Effective and Efficient Programs and Projects
4. Maintain a Three-Year Financial Plan
5. Maintain Adequate Fund Balances
6. Provide Adequate Compensation for Employees
7. Stabilize the City's Health Insurance Fund
8. Maintain the City's Existing Infrastructure
9. Expand the City's Infrastructure to Promote Economic Development
10. Fund Capital Projects that Enhance the City
11. Make Improvements to Neighborhoods and Commercial Areas Throughout the City as Funds are Available
12. Look for Opportunities to Reduce the Cost of Municipal Operations
13. Avoid a Property Tax Increase
14. Limit Fee Increases to Amounts Necessary to Provide Acceptable City Services
15. Look for Opportunities to Grow our Local Economy

General Fund

The Adopted Budget for Fiscal Year 2016-17 does not include a change to the City's current tax rate. Property Tax revenue resulting from tax base growth is projected to increase again this year. The 2015 County Revaluation of real property resulted in a slight decrease in value. However, revenues from motor vehicles have increased significantly, so the net revenues from all property tax categories are projected to increase by 2.1% over last year's budget. The tax rate remains the same at $0.53 per hundred dollars of value. We will continue to closely monitor the general economic conditions as well as any changes by State government to the City's revenues.

The General Fund has had revenue and expenditure challenges which have been graphically depicted by our "thermometers". Fortunately, the City has been able to balance each year with additional revenue, expenditure reductions and the careful use of excess fund balance. For the future, the General Fund will continue to be the area where expenditures and revenues will be pressured. For this reason the staff will continue to focus on the General Fund and manage to a three-year horizon. In upcoming fiscal years, debt service payments begin to fall which will help, but as salary increases are embedded, the pressure on the General Fund will increase.

The Fiscal Year 2016-17 Budget reduces the subsidy to the Solid Waste Fund by $659,580 annually. These General Fund dollars have not been programed to any project or program as directed by City Council at our Work Session. They are currently reserved for future appropriation. These funds can be used for capital improvement projects such as the Franklin Urban Sports and Entertainment Complex, additional funds for local street resurfacing or for other needs.

Electric Fund

No general retail electric rate increase is planned in the 2016-17 Budget. ElectriCities Power Agency One implemented a debt restructuring plan last year which is projected to lower our wholesale costs next year and stabilize it for the next five years. It is important to expand economic development into the areas served by City's electric system. The City will continue to advocate for rate equity in Power Agency One according to the approved schedule. Some adjustment and consolidation of our 21 rate classifications may be necessary to provide equity and consistency with the whole rate structure. Funds will be available for redevelopment as well as for new growth corridors. The FY 2016-17 Budget maintains the same amount of transfers to the General Fund as in the current budget year. Gastonia needs to maintain the level of transfers established by the Local Government Commission as acceptable: 3% of Gross Electric Fixed Asset. The 2016-17 Budget provides funding for maintenance and capital projects (including the new substation planned for the Gastonia Technology Park). Expenditures in the Electric Fund are organized into priority areas: ***safety & maintenance, peak shaving & generation, load growth initiatives, and use of innovative ideas and technology.***

Water and Sewer Fund

A 2% Water and Sewer rate increase to be implemented effective January 1, 2017. There has not been an increase in our water or sewer rates for the past four budget years. However, as we have discussed in our previous meetings, water and sewer rates will begin to have modest increases periodically to help support the utility's long term financial health as major capital projects move forward. The focus of the Water and Sewer Fund continues to be completing the Water Plant renovation currently underway ($65,000,000), meeting demands for economic development extensions, rehabilitation of older water and sewer lines and continuing to develop cooperative agreements with surrounding municipal systems and the County. The Water Plant project is scheduled to be completed in 2019. The City was able to secure two no-interest loans from the North Carolina Department of Natural Resources totaling $35,000,000. The no-interest loans are expected to save the City approximately $19,000,000 over the life of the twenty-year loan. In addition, a major step in utility regionalization was completed in 2016 when the Stanley Sewer Outfall was completed and fully connected to Gastonia's (Two Rivers Utility) treatment facility at Long Creek.

We have and will continue to partner financially with the State, the private sector, other municipalities and the County to extend lines into our important growth areas. This is particularly important now as the City and County see renewed development pressure following the last recession. New developments planned between the Union Road and New Hope Road corridors are underway and our water and sewer system will need to accommodate this growth. We will also seek to increase water and sewer usage through infill development because the infrastructure is already in place. Our priority for the Water and Sewer Fund will be: ***safety, increasing our sales, infrastructure maintenance, system performance, system expansion in those areas that provide a viable return on our investment, and use of innovative ideas and technology.***

Solid Waste Fund

The City's Solid Waste fund created a few years ago receives revenues directly from solid waste fees and from transfers from the General Fund. The City Council's direction to move the solid waste fees from $4.00 a month to $6.50 per month will reduce the General Fund subsidy from $ 3,476,769 budgeted in FY15/16 to $ 2,817,189 budgeted in FY16/17, an estimated reduction of $659,580 annually. A new contract for recycling services will be completed this year. It should be noted that the market for recycled materials continues to struggle. More new equipment and stable landfill tipping fees help to maintain the effective operations in this Fund.

Stormwater Fund

The changes to the City's Stormwater Fund, approved by City Council in November, 2013, were fully implemented in the FY 2014-15 Budget. The new revenues have been directed to stormwater improvement projects throughout the City. Currently the Stormwater Fund pays for a wide variety of maintenance and capital improvement projects. The priority for stormwater projects is concentrated on projects within public rights-of-way that the City has an obligation to maintain and repair. Improvements proposed for stormwater problems (outside of the rights-of-ways) are given priorities by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. In addition, the City will be working on the Durharts Creek Conservation Area – Short and Long Term Land Management Plan, approved by City Council in November 2015.

Employee Compensation and Benefits

The total number of budgeted full time employees for the upcoming fiscal year is 876. The size of our workforce has grown slightly following the cutbacks initiated during the recession. Although changes in the State annexation laws and the delay of the Garden Parkway has slowed the City's expected growth significantly, new residential subdivisions are under construction placing increased demands on City services. FY 2016-2017 Budget includes a 3% salary increase (effective March 19, 2016) for all full time and part time employees. The on-going market review of salaries should be finished by November 2016. The Budget also maintains the annual $350 Christmas Bonus for eligible employees. The bonus will be given to employees the last week in November. The City will continue the 401(k) program for all full time employees at the 5% level. The 2016-17 Budget provides continued funding for the Employee Education Reimbursement Program ($500 maximum per employee).

Like other public and private organizations, controlling health care costs remains a budgetary challenge and will be so for the foreseeable future. The FY 2016-2017 Budget increase for the City's Health Insurance Fund is $758,000 (12.5%) higher as compared to the current year. The Adopted Budget also provides funding for a $750 payment to the Health Savings Account for all employees covered by the City's Health Insurance Program. Employees not eligible for a federally designated HSA would get the same dollar amount. Wellness initiatives and incentives that positively impact employee health and claims will be implemented during FY16-17 Budget Year. We plan to use employee wellness committees and focus groups to improve our Health Insurance Program. The staff will continue to monitor claims filed though the year and work closely with the City Council Insurance Committee.

Infrastructure

The City of Gastonia is responsible for approximately 440 miles of paved streets (340 miles of local streets) with sidewalks and traffic control systems, 592 miles of water lines, 554 miles of sewer lines, 250 miles of storm drains, and 473 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our City and most cities is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead storage tanks, stormwater systems, waste water treatment plants, parks and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as roads, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must always maintain and expand when necessary, our diverse infrastructure.

Funding For Equipment

Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a fifty-nine month period, thereby leveling the impact of equipment needs from year to year. More than $6.5 million of vehicle equipment was requested by City departments for replacement or additional equipment. In the FY 2016-2017 Budget, we are funding equipment replacement for a total of $3,184,045. This includes, $411,800 for computer/communication equipment is also included for replacement and upgrade. We are proposing to replace vehicles, including 14 Police vehicles, a new and upgraded Fire Truck (Quint) for $774,506 and $245,012 for Solid Waste vehicles and equipment. Requests by departments for replacement equipment that were approved by the Equipment Manager/Garage are included in the budget.

Transportation

The two bond projects approved by the voters in 2010 should be completed in FY16/17: Titman Road - Fall 2016 and Myrtle School Road - Spring 2017. The contract for the South New Hope widening project will be let by the State in the next few months and the Union Road project is currently under design. The FY16/17 Budget provides $1,715,676 for local City streets. Funding comes from Powell Bill funds– $165,675, new Auto Tag Fee revenues $800,000 and $750,000 from the General Fund Balance. Traffic calming devices such as speed humps, continue to be funded in the 2016-17 Budget to address neighborhood safety issues. The State Highway Project upgrading the US 321/I-85 Interchange should move forward to construction in the coming year. During the 2016-17 Fiscal Year, we will receive the results of the Comprehensive Transit Study. Funding scheduled for the Gastonia Airport this year includes $166,667 for improvement to the fueling area

and tarmac (90% State and Federal funding). Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians and lane realignments along the Franklin Boulevard Corridor. The City remains concerned that the proposed widening project for I-85 will create a bottleneck in the middle of the City at the US 321 Interchange. The widening should extend at least to the US 29/74 Interchange. Finally, the City should strongly support the Catawba Crossings Project (bridge crossings over the South Fork and Catawba Rivers) It is a critically important transportation project, connecting South New Hope Road to I-485.

Maintaining the Fund Balance

Gastonia is well over the 8% minimum Available Fund Balance for the General Fund as recommended by the Local Government Commission. In the General Fund, we are currently at 35% of annual expenditures. This is well above our minimum, as defined in the City's Reserve Policy: that the Available Fund Balance should be between 12% and 15% as a minimum. Beginning in the this fiscal year and over the next three fiscal years, the General Fund Balance will be drawn down carefully to an amount just over 15%. A total of $2,019,036 of General Fund Balance ($750,000 again for street resurfacing) is appropriated this year to balance the operating and capital budgets. It should be noted that although the City uses fund balance appropriations to balance each year, these funds are not actually spent, since revenues have expanded and expenditure have been contained.

The 2016-2017 Budget will increase fund balances for both the Electric and Water & Sewer Funds so that funds will be available for capital projects and rate stabilization. The Hotel Occupancy Tax Fund revenues currently cover the Conference Center debt service and operating deficit. The new management company has significantly reduced the projected operating deficits for this year and next. However, beginning in Fiscal Year 2020, the annual debt service rises in two years from $283,862 to $751,006.

We will not know the precise amount of fund balances for each fund until September, 2016, after the close of the 2015-16 Budget Year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the 2016-2017 Budget Year.

Economic Development

Gastonia has experienced some return of positive economic growth. Several new retail commercial developments are under construction throughout the City. The Gastonia Technology Park is almost at full capacity with new industrial development. Additional industrial sites will need to be identified to sustain further industrial growth. The County and the City are perusing potential properties for a new technology park. Previously approved residential developments, primarily in the southeastern portion of the City, that were halted during the 2008 Recession, have restarted. The challenge for

Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve the new development. The City staff, working with Gaston EDC and ElectriCities, have identified key parcels throughout Gastonia that have the potential for development or redevelopment. The Chamber of Commerce and the Greater Gaston Development Corporation will also be important to achieving our economic goals. In the coming year, the City may be more pro-active and create a new position to initiate economic development. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. ***It is our objective to grow our tax and utility bases and not our rates***.

Gastonia's Center City area has been identified as being critical to our economic development and to our image. However, significant areas in the northern and western portions of the City have still not experienced the kind of economic growth that is otherwise occurring throughout the region. Specifically, the City will focus on the West Franklin corridor and the surrounding neighborhoods. The Loray Neighborhood will receive continued focus so that the $40 million redevelopment effort underway at the Mill and the new Optimist Park on Vance Street can be leveraged and the surrounding community revitalized. The possibility of a Technology Incubator at Loray Mill is a strong possibility in the coming year. The City Council authorized a Market and Financial Feasibility Study for the potential Franklin Urban Sports and Entertainment (FUSE) Economic Development District. Major decisions regarding this potential economic development initiative will likely be made this year.

Despite the challenges facing the City, the long-range future for Gastonia remains bright. We are located in one of the fastest growing and most affluent metropolitan areas in the United States. Our region is home to the second largest financial center in the country. Gastonia is located only twenty-five minutes west of the center of the region. Our location is excellent. Interstate 85, the transportation link between Atlanta and Charlotte, bisects our City with eight interchanges. US Highway 321 links us to Hickory and Interstate 40, while the proposed Garden Parkway would further connect Gastonia to the Charlotte International Airport and Interstate 485.

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

Creating and Maintaining a Fiscally Sustainable Organization for the Future

In preparing this Budget and during City Council work sessions earlier this year, the staff looked beyond this year's Budget to identify revenue and expenditure trends focused on the next three years. On the revenue side, the General Fund depends upon tax base growth, which is tied so closely to the economic condition of our community. Regarding future expenditures, over 58% of the General Fund consists of salary and fringe benefits. Therefore, most meaningful changes to General Fund expenditures in the future will have human resource implications.

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

Our organization and regulations should be streamlined to allow decision-making easier and more efficient. The structure of our organization should be as flat as we can make it. Fewer levels of organization will make us more efficient. We will search for best practices for delivering services by examining other jurisdictions and benchmarking our efforts with theirs.

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

Regularly, the City reviews user fees so that the actual costs can be tied to services delivered. Fees not representative of true costs should be evaluated and adjusted to reflect actual costs. Fees should be consistent with City objectives and within the market rates for similar services. Normally, fees increase over time, but there are occasions that the City has reduced

fees based upon lower actual service costs or to encourage more use of a service. As in previous years, the staff will review fees and make recommendations, if warranted, to the Mayor and City Council for their consideration.

Challenges Ahead

In closing, there were many worthy operating and capital projects that were considered for this budget, but limited funding means they must be considered in subsequent years. Employee related costs will continue to be the most significant challenge to fund each year. As pay increases are implemented and embedded into our budget, the new total becomes the floor for the following year. Growing our revenues through economic development will be our way to provide the services expected for our City.

For the new fiscal year, our efforts will focus on implementing actions that support the Mayor and City Council goals to build a City with on-going economic development and livability. We will continue to move toward a system of constant quality improvement that always examines what we are doing and looks for ways to do it better.

Respectfully submitted,

Edward C. Munn

Edward C. Munn
City Manager

BUDGET SCHEDULE - FISCAL YEAR 2016-2017

January 8, 2016	**Initial equipment requests due to the Budget Office.**
January 15, 2016	**Preliminary revenue and expenditure budget worksheets and information distributed to Departments.**
January 23, 2016	**Strategic Planning Meeting.**
February 12, 2016	**Expenditure and revenue worksheets, capital project worksheets and new program initiative requests are due. All departmental requests (expenditures & revenues) along with comments justifying all requests should be entered.**
February 16, 2016	**The Departments can make no further changes unless approved by the Budget Office.**
February 26, 2016	**Mission Statements/Goals & Objectives/Accomplishments due. Analysis and reports prepared by the Budget Office.**
March 7-March 15, 2016	**Review of departmental requests by City Manager, Assistant City Managers, Department Heads and Budget Office staff. Reviews will be scheduled daily. Department Heads should try to leave their schedules open for these two weeks.**
March 29, 2016	**Council work session: Budget Outlook.**
April 8, 2016	**Budget should be finalized and balanced based on recommendations of the City Manager.**
April 21, 2016	**Proposed budget should be printed and notice of public hearing completed.**
April 28, 2016	**Budget presented to City Council and press.**
May 3, 2016	**Public Hearing on the Budget and Budget discussion at the Council Meeting.**
May 16 & 19, 2016	**City Council budget work session.**
June 7, 2016	**Adoption of the Fiscal Year 2016-2017 budget.**

4/22/2016

FUND LAYOUT

This budget is designed to present revenues and expenditures by Fund and expenditure detail by Department. The format of this budget is basically the same as last year. It begins with a section laid out by Fund which includes revenues and expenditure summaries. Each Fund type has a locator tab with the Fund type listed on the tab.

There are six Fund types in the Fiscal Year 2017 budget. They are as listed on the right side of the page. An explanation of each Fund type is included in the glossary located in the Appendices section of this budget and in the Accounting System and Budgetary Control description in the Financial Summary section.

The layout of the expenditure detail is graphically explained on the following pages.

General Government Funds
(Governmental Funds)

General Fund #110
Webb Theater Project #113
Conference Center Operations #114
Solid Waste Disposal Tax Fund #115
Martha Rivers Oper. Playground #118
Technology Support Fund #119
Capital Reserve – Insurance #169
Federal Asset Forfeiture #173
State Asset Forfeiture #174
Local Law Enforcement Block Grant #176

Enterprise Funds
(Proprietary Funds)

Water & Sewer Fund #330
Water & Sewer Stimulus Project Fund #312
W/S Capital Exp & Dev #342
W/S Renewal & Replace #351
Electric Fund #331
Power Agency Settlement #337
Electric Renewal & Replace #352
Transit Fund #332
Solid Waste Fund #335
Stormwater Fund #336

Capital Projects Funds
(Governmental Funds)

Airport Project Fund #244
Water & Sewer Project Fund #462
Water & Sewer Expansion Fee Fund #460
Electric Capital Project Fund #478
Stormwater Project Fund #479
Street Capital Project Fund #263
General Fund Capital Project Fund #283

Internal Service Funds
(Proprietary Funds)

Health Self-Insurance Fund #868
Dental Self-Insurance Fund #870
Veh/Equip Replacement Fund #880
Tech Services Internal Service Fund #881

Special Revenue Funds
(Governmental Funds)

General Fund Stimulus Grants #611
Community Development Fund #621
CD/108-Downtown Revit Fund #622
CD/Home Investment Fund #624
Occupancy Tax Fund #628
Downtown Municipal Services Fund #629
Infrastructure Rehab Fund #687

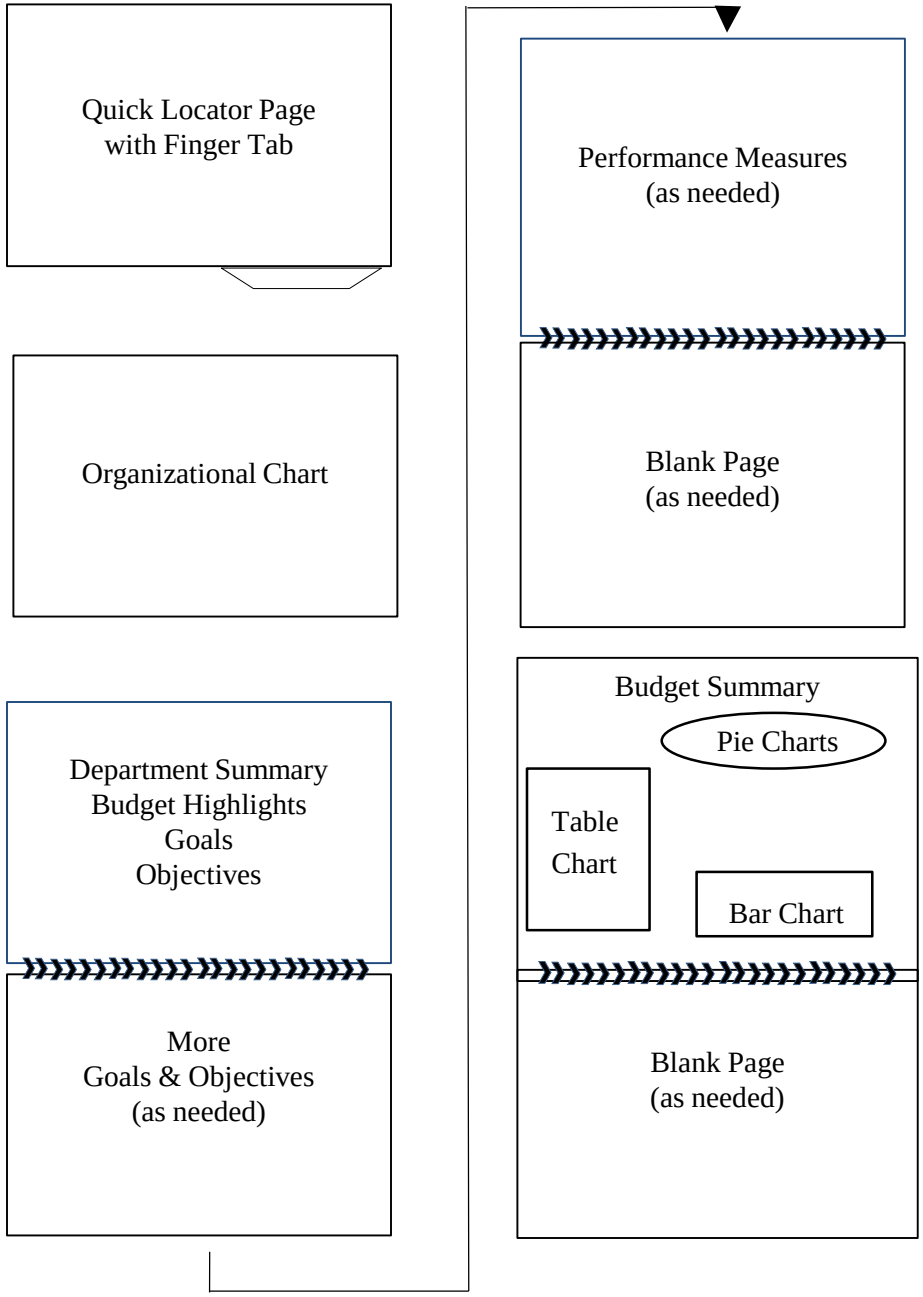
Trust & Agency Funds
(Governmental Funds)

Police Memorial Trust #775

EXPENDITURE DETAIL LAYOUT

The expenditure detail section includes the information as shown in the page layout on the right side of this page. The detail begins with the Mayor/Council budget and proceeds to the City Manager and through the City Departments.

Following the organizational chart are the Department Summary, Budget Highlights, Goals and Objectives. The next page presents an overview of the department's budget in the form of a summary. (Please see the next page in the introduction for a more detailed explanation of the overview/summary section.) the remaining pages are line item details for each area within the department.

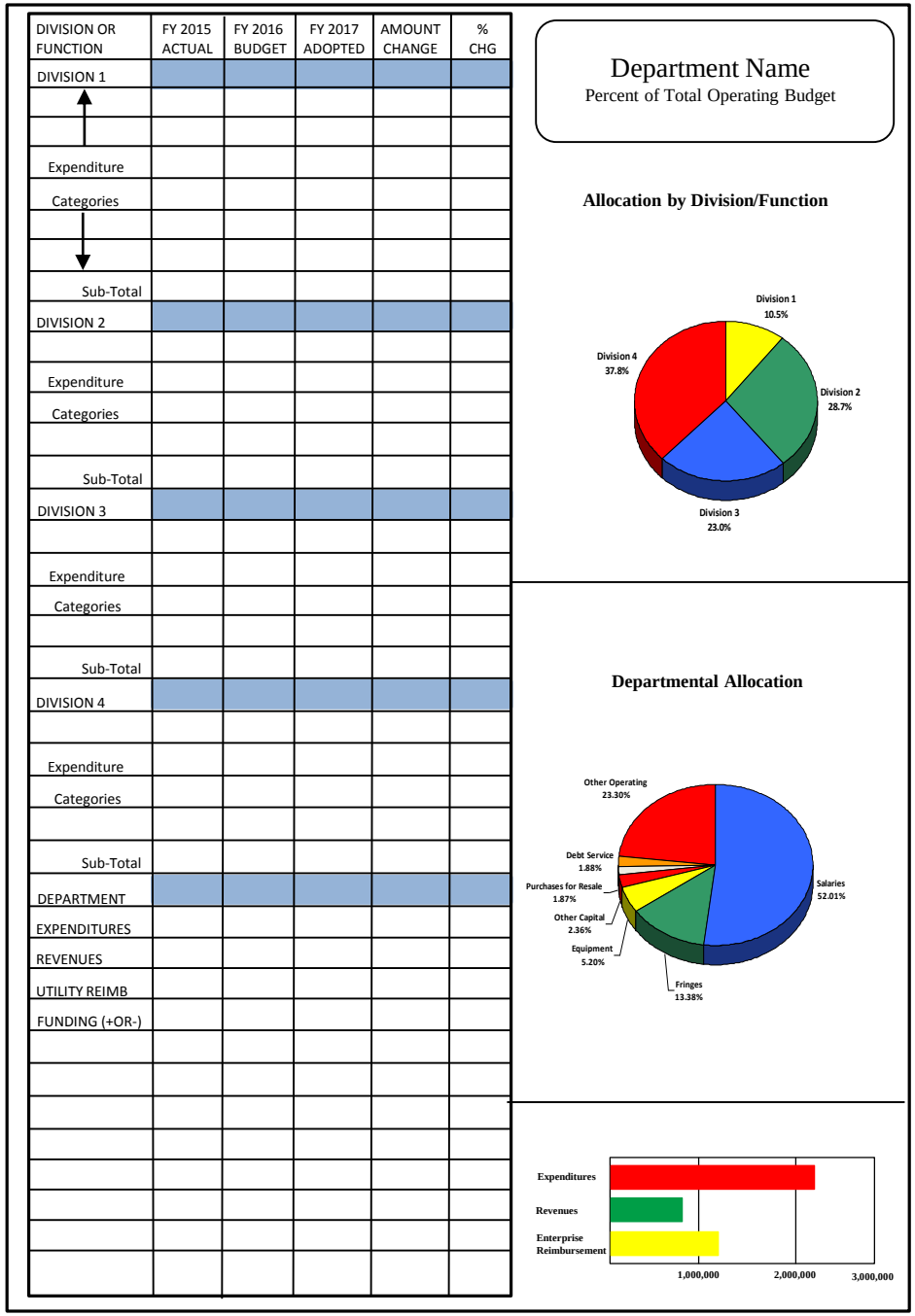


The budget summary page is in chart form. It allows the reader to get a "quick picture" of the department's proposal. The chart on the left side of the page is a table which summarizes expenditures by division (or function) within the categories as generally used in the City's monthly financial reports. These categories are as follows:

Salaries
Fringe Benefits
Equipment
Other Capital Outlay
Purchases for Resale
Debt Service
Other Operating Expenditures

The division are listed top to bottom in the same sequence as the detail following the chart. The department codes included in each division (or function) subtotal are listed in the bar beside the division (or function) name. These codes (XXX-YYY) represent the fund (XXX) and department (YYY) as reported in the upper left corner of the detail sheets which follow the summary page. In the case of multi-division/function departments, totals are provided at the bottom of the chart. Total expenditures are compared to total revenues and utility reimbursements. Utility reimbursements are overhead costs charged to the Enterprise Funds for services provided.

The right side of the chart page is basically a visual illustration of the text and numbers which appeared in the table discussed above. Just below the department name is the department's total expenditures as compared to the total operating budget and reported as a percentage figure. Next is a pie chart showing the percentage of the budget allocated to each division (or function). A second pie chart portrays the allocations by the expenditure categories. The horizontal bar chart a the bottom right compares expenditures, revenues and utilities reimbursements/service charges. This is a graphic illustration of the information on the bottom line of the table.



Total Budget – All Funds

	FY 15/16 Original	FY 15/16 Revised *	FY 16/17 Adopted	% Change from Original Budget
Fund #110 - General Fund	58,349,581	60,784,554	62,319,952	6.80%
Fund #113 - Webb Project	33,000	213,000	62,612	89.73%
Fund #114 - Conference Center Operations	664,295	784,812	689,250	3.76%
Fund #115 - Solid Waste Disposal Tax Fund	40,000	220,000	240,000	500.00%
Fund #118 - Martha Rivers Operation Playground Fund	0	4,900	0	0.00%
Fund #119 - Technology Support Fund	25,100	175,100	25,100	0.00%
Fund #173 - Federal Asset Forfeiture	20,000	500,000	20,000	0.00%
Fund #174 - State Asset Forfeiture	20,000	113,245	20,000	0.00%
Fund #176 - Law Enforcement Block Grant Fund	0	126,369	0	0.00%
Fund #244 - Airport Capital Projects	166,667	955,072	166,667	0.00%
Fund #263 - Street Capital Projects Fund	20,000	24,438,635	236,000	1080.00%
Fund #264 - Developer Sidewalks Fund	0	63,200	0	0.00%
Fund #283 - General Fund Capital Projects Fund	3,824,304	5,683,787	3,298,409	-13.75%
Fund #312 - Water & Sewer Stimulus Grant Fund	3,977	3,977	3,977	0.00%
Fund #330 - Water & Sewer Enterprise Fund	34,692,851	34,937,336	35,881,017	3.42%
Fund #331 - Electric Enterprise Fund	76,349,965	76,554,498	76,535,526	0.24%
Fund #332 - Transit System Enterprise Fund	2,319,474	2,560,324	3,667,461	58.12%
Fund #335 - Solid Waste Enterprise Fund	4,634,619	5,200,478	5,114,954	10.36%
Fund #336 - Stormwater Utility Fund	2,546,473	2,758,673	2,541,450	-0.20%
Fund #337 - Power Agency Settlement Fund	0	3,035,391	0	0.00%
Fund #342 - Water & Sewer Capital Expansion & Development	6,993,799	7,201,190	3,033,729	-56.62%
Fund #351 - Water & Sewer Renewal & Replacement	1,616,599	1,616,599	1,694,814	4.84%
Fund #352 - Electric Renewal & Replacement	1,465,384	1,465,384	1,525,384	4.09%
Fund #460 - Water & Sewer System Expansion Fee	320,000	320,000	320,000	0.00%
Fund #462 - Water & Sewer Capital Projects Fund	4,208,600	67,925,401	1,300,000	-69.11%
Fund #478 - Electric Capital Projects Fund	1,000,000	5,538,719	1,000,000	0.00%
Fund #479 - Stormwater Capital Projects Fund	782,413	1,930,013	646,966	-17.31%
Fund #611 - General Fund Stimulus Grant Fund	76,182	214,705	6,182	-91.89%
Fund #621 - Community Development Fund	724,633	1,816,888	722,112	-0.35%
Fund #622 - CD - 108 Loan-Downtown Fund	19,500	97,500	21,000	7.69%
Fund #624 - CD - Home Investment Trust Fund	570,440	2,084,214	627,552	10.01%
Fund #628 - Occupancy Tax Fund	484,500	640,000	590,000	21.78%
Fund #629 - Uptown Municipal Services District Fund	131,685	225,785	129,270	-1.83%
Fund #687 - Infrastructure Rehabilitation Fund	111,620	509,907	207,259	85.68%
Fund #775 - Police Memorial Trust Fund	2,000	2,000	2,000	0.00%
Fund #868 - Health Self-Insurance Fund	7,650,879	9,100,879	8,420,253	10.06%
Fund #870 - Dental Self-Insurance	340,000	340,000	340,000	0.00%
Fund #880 - Vehicle/Equipment Renewal & Replacement	5,865,077	7,508,451	6,145,728	4.79%
Fund #881 - Technology Internal Services Fund	6,236,946	7,093,897	6,253,005	0.26%
TOTAL ALL FUNDS	**222,310,563**	**334,744,883**	**223,807,629**	**0.67%**

*** FY 15/16 Revised includes carry over funding**

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES
GRAND TOTAL

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
AD VALOREM TAXES	31,182,824	31,084,761	30,303,229	30,300,840	31,647,451
APPROPRIATED FUND BALANCE	0	0	47,467,136	0	7,420,209
ASSESSMENTS	24,738	12,460	6,814	16,736	6,814
CAPITAL OUTLAY	0	0	407,000	0	0
ELECTRIC COLLECTIONS	73,359,718	74,126,763	74,530,532	75,192,793	74,714,526
FEES	7,672,890	11,070,491	11,317,591	12,019,927	13,050,812
FUNDING FOR ROADS	2,714,565	2,725,837	6,623,627	3,152,997	2,438,258
INVESTMENT EARNINGS	96,323	95,406	49,300	219,818	62,770
NON-RECURRING GRANTS	82,929	149,172	1,177,016	99,680	129,976
OPERATING GRANTS	2,467,468	2,718,028	6,514,612	2,595,743	4,272,238
OTHER REVENUES	24,745,890	19,169,848	82,674,557	53,224,957	20,639,686
RECURRING GRANTS	273,966	173,302	58,023	0	0
SALES TAX	9,188,630	16,067,729	15,057,800	12,765,135	17,285,133
STATE TRANSFERS	6,311,796	1,791,617	904,000	704,200	847,165
STORMWATER	2,103,080	2,477,330	2,531,261	2,499,045	2,527,438
TRANSFERS	20,346,722	15,456,005	21,216,290	20,716,290	13,729,069
WATER & SEWER	33,039,811	33,209,468	33,906,095	34,643,670	35,036,084
TOTAL REVENUES BY TYPE	***213,611,349***	***210,328,217***	***334,744,883***	***248,151,831***	***223,807,629***
BENEFITS	12,968,617	12,802,093	14,281,802	14,111,938	15,582,354
CAPITAL OUTLAY	4,884,457	912,647	53,926,091	7,063,248	500
DEBT SERVICE	19,414,217	16,988,576	16,726,343	13,665,292	16,078,586
EQUIPMENT & CAPITAL OUTLAY	2,168,482	9,852,524	47,969,435	16,918,018	12,264,429
INSURANCE	1,392,754	1,902,441	1,745,858	1,697,818	1,774,840
MAINTENANCE	5,914,341	5,589,719	7,544,416	6,385,294	6,632,075
OPERATIONAL SUPPORT	13,306,750	17,579,542	20,825,556	18,294,843	19,437,084
OTHER EXPENSES	5,954,131	6,134,099	13,414,535	6,711,448	11,852,464
OTHER PURCHASES FOR RESALE	63,062,825	65,356,047	62,860,932	61,493,727	62,411,988
OVERTIME	1,340,655	1,363,477	1,557,176	1,434,818	1,291,700
PROFESSIONAL & CONTRACTED SVCS	11,357,755	10,233,295	20,900,635	10,305,124	8,710,545
SALARIES & WAGES	41,155,570	41,286,180	43,824,525	43,029,435	45,923,089
TRANSFERS	20,346,722	15,456,005	21,216,290	20,716,290	13,729,069
TRAVEL & TRAINING	343,492	382,469	495,501	352,786	470,977
UTILITIES & LEASES	6,470,039	6,944,749	7,455,788	7,205,333	7,647,929
TOTAL APPPROPRIATIONS BY TYPE	***210,080,807***	***212,783,862***	***334,744,883***	***229,385,412***	***223,807,629***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

110 GENERAL FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
AD VALOREM TAXES	31,060,162	30,962,337	30,182,773	30,174,221	31,520,711
APPROPRIATED FUND BALANCE	0	0	3,289,983	0	2,019,036
FEES	3,963,738	3,848,488	3,493,024	3,808,661	4,452,154
FUNDING FOR ROADS	2,455,545	2,364,613	2,372,865	2,619,679	2,438,258
INVESTMENT EARNINGS	22,122	19,207	18,500	51,705	29,300
NON-RECURRING GRANTS	26,763	113,262	111,834	70,029	124,794
OPERATING GRANTS	399,732	421,542	568,848	306,496	349,805
OTHER REVENUES	2,445,349	1,555,830	1,484,927	1,357,547	1,253,596
SALES TAX	9,188,630	16,067,729	15,057,800	12,765,135	17,285,133
STATE TRANSFERS	6,311,796	1,791,617	904,000	704,200	847,165
TRANSFERS	2,717,464	2,000,000	3,300,000	3,300,000	2,000,000
TOTAL REVENUES BY TYPE	***58,591,300***	***59,144,625***	***60,784,554***	***55,157,672***	***62,319,952***
BENEFITS	8,935,882	8,444,582	9,461,069	9,413,869	10,437,329
CAPITAL OUTLAY	15,005	312	208,079	184,817	500
DEBT SERVICE	5,990,090	5,950,467	5,987,177	5,979,685	5,322,545
EQUIPMENT & CAPITAL OUTLAY	96,623	339,655	391,195	353,020	213,700
INSURANCE	1,206,451	1,445,225	1,403,000	1,422,260	1,475,000
MAINTENANCE	1,623,622	1,675,249	2,003,187	1,792,387	2,063,039
OPERATIONAL SUPPORT	3,848,228	4,881,624	5,113,366	4,796,183	4,971,920
OTHER EXPENSES	563,567	620,020	998,912	879,063	954,245
OTHER PURCHASES FOR RESALE	82,182	70,993	85,862	77,956	83,700
OVERTIME	564,235	580,031	676,107	635,766	555,800
PROFESSIONAL & CONTRACTED SVCS	1,865,434	1,136,918	1,498,208	1,167,893	1,215,612
REIMBURSEMENTS	-6,631,530	-5,768,956	-6,310,642	-6,113,748	-6,696,156
SALARIES & WAGES	29,580,084	28,600,367	30,274,431	30,162,084	31,966,810
TRANSFERS	5,077,499	6,157,603	6,716,491	6,374,544	7,103,312
TRAVEL & TRAINING	226,526	217,001	265,172	207,671	277,696
UTILITIES & LEASES	1,783,542	1,852,347	2,012,940	1,972,674	2,374,900
TOTAL APPPROPRIATIONS BY TYPE	***54,827,440***	***56,203,437***	***60,784,554***	***59,306,123***	***62,319,952***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

113 WEBB PROJECT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	213,000	0	0
FEES	6,762	-7,758	0	0	0
INVESTMENT EARNINGS	41	341	0	1,608	0
OTHER REVENUES	86,150	52,157	0	30,625	62,612
TOTAL REVENUES BY TYPE	***92,953***	***44,740***	***213,000***	***32,233***	***62,612***
DEBT SERVICE	30,831	32,714	33,000	32,538	33,000
OTHER EXPENSES	0	0	179,850	0	29,612
UTILITIES & LEASES	0	6,124	150	134	0
TOTAL APPPROPRIATIONS BY TYPE	***30,831***	***38,838***	***213,000***	***32,672***	***62,612***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

114 CONFERENCE CENTER OPERATIONS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	120,517	0	0
INVESTMENT EARNINGS	294	275	0	3,496	0
OTHER REVENUES	584,954	744,591	595,295	569,147	639,250
TRANSFERS	60,000	60,000	69,000	69,000	50,000
TOTAL REVENUES BY TYPE	***645,248***	***804,867***	***784,812***	***641,643***	***689,250***
DEBT SERVICE	425,200	424,499	427,513	424,499	567,300
EQUIPMENT & CAPITAL OUTLAY	0	52,128	3	0	0
MAINTENANCE	104	18,306	37,345	34,115	0
OPERATIONAL SUPPORT	12,581	7,559	9,142	7,962	21,950
OTHER EXPENSES	185,000	129,146	264,963	155,781	100,000
PROFESSIONAL & CONTRACTED SVCS	944	137,261	9,309	4,239	0
UTILITIES & LEASES	0	42,864	36,537	21,548	0
TOTAL APPPROPRIATIONS BY TYPE	***623,829***	***811,763***	***784,812***	***648,145***	***689,250***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

115 SOLID WASTE DISPOSAL TAX

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	180,000	0	200,000
INVESTMENT EARNINGS	216	254	0	547	0
OPERATING GRANTS	0	0	0	6,225	0
OTHER REVENUES	40,733	46,439	40,000	46,489	40,000
TOTAL REVENUES BY TYPE	***40,949***	***46,693***	***220,000***	***53,261***	***240,000***
OPERATIONAL SUPPORT	0	0	79,600	19,328	40,000
OTHER EXPENSES	0	0	140,400	0	0
TRANSFERS	0	0	0	0	200,000
TOTAL APPPROPRIATIONS BY TYPE	***0***	***0***	***220,000***	***19,328***	***240,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

118 M RIVERS OPER. PLAYGROUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	4,900	0	0
INVESTMENT EARNINGS	22	7	0	14	0
OTHER REVENUES	319	0	0	0	0
TOTAL REVENUES BY TYPE	***341***	***7***	***4,900***	***14***	***0***
MAINTENANCE	5,700	0	4,900	0	0
TOTAL APPPROPRIATIONS BY TYPE	***5,700***	***0***	***4,900***	***0***	***0***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

119 TECHNOLOGY SUPPORT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	150,000	0	0
FEES	33,462	40,561	25,000	53,333	25,000
INVESTMENT EARNINGS	158	205	100	475	100
OTHER REVENUES	-6	3	0	52	0
TOTAL REVENUES BY TYPE	***33,614***	***40,769***	***175,100***	***53,860***	***25,100***
OPERATIONAL SUPPORT	3,191	2,024	8,358	417	13,358
OTHER EXPENSES	0	0	150,000	0	0
PROFESSIONAL & CONTRACTED SVCS	6,736	13,468	11,742	6,050	9,242
TRAVEL & TRAINING	0	0	5,000	0	2,500
UTILITIES & LEASES	2,142	0	0	0	0
TOTAL APPPROPRIATIONS BY TYPE	***12,069***	***15,492***	***175,100***	***6,467***	***25,100***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

173 FED ASSET FORFEITURE TRUS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	480,000	0	0
INVESTMENT EARNINGS	100	514	0	1,400	0
OTHER REVENUES	221,451	256,713	20,000	116,556	20,000
TOTAL REVENUES BY TYPE	***221,551***	***257,227***	***500,000***	***117,956***	***20,000***
EQUIPMENT & CAPITAL OUTLAY	0	9,990	21,972	0	0
OPERATIONAL SUPPORT	0	0	478,028	34,305	20,000
TOTAL APPPROPRIATIONS BY TYPE	***0***	***9,990***	***500,000***	***34,305***	***20,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

174 STATE ASSET FORFEITURE FD

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	93,245	0	0
INVESTMENT EARNINGS	284	135	0	295	0
OTHER REVENUES	38,220	20,937	20,000	46,851	20,000
TOTAL REVENUES BY TYPE	***38,504***	***21,073***	***113,245***	***47,146***	***20,000***
EQUIPMENT & CAPITAL OUTLAY	6,577	0	36,790	0	0
OPERATIONAL SUPPORT	33,285	5,523	59,793	3,151	20,000
PROFESSIONAL & CONTRACTED SVCS	5,405	20,732	16,662	6,762	0
TOTAL APPPROPRIATIONS BY TYPE	***45,268***	***26,255***	***113,245***	***9,913***	***20,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

176 LOCAL LAW ENF BLOCK GRANT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	28,346	0	0
INVESTMENT EARNINGS	82	-21	0	12	0
NON-RECURRING GRANTS	0	29,262	40,000	13,003	0
OPERATING GRANTS	-193	9,284	0	1,169	0
OTHER REVENUES	26	5	0	11	0
RECURRING GRANTS	0	73,620	58,023	0	0
TRANSFERS	0	3,675	0	0	0
TOTAL REVENUES BY TYPE	***-85***	***115,825***	***126,369***	***14,194***	***0***
EQUIPMENT & CAPITAL OUTLAY	0	43,987	10,450	10,450	0
OPERATIONAL SUPPORT	258	45,059	26,248	0	0
OVERTIME	0	0	19,169	1,093	0
PROFESSIONAL & CONTRACTED SVCS	24,191	2,024	58,658	0	0
TRAVEL & TRAINING	72	0	11,844	2,580	0
TOTAL APPPROPRIATIONS BY TYPE	***24,521***	***91,069***	***126,369***	***14,123***	***0***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

244 C.P.-AIRPORT PROJECTS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	55,177	0	0
INVESTMENT EARNINGS	52	-198	0	-59	0
OTHER REVENUES	156,758	4,414	883,228	-89,703	150,000
TRANSFERS	36,500	16,667	16,667	16,667	16,667
TOTAL REVENUES BY TYPE	***193,310***	***20,883***	***955,072***	***-73,095***	***166,667***
CAPITAL OUTLAY	69,584	0	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	36,324	852,453	0	166,667
MAINTENANCE	88,786	0	0	0	0
OPERATIONAL SUPPORT	0	0	80	0	0
PROFESSIONAL & CONTRACTED SVCS	15,805	0	102,539	2,165	0
TOTAL APPPROPRIATIONS BY TYPE	***174,175***	***36,324***	***955,072***	***2,165***	***166,667***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

263 CAP. PROJ.-STREET IMPROVM

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	20,300,718	0	0
FUNDING FOR ROADS	259,020	361,224	4,058,762	532,967	0
INVESTMENT EARNINGS	20,444	19,363	0	13,621	0
OPERATING GRANTS	0	0	0	0	216,000
OTHER REVENUES	23,636	61,575	0	196	0
TRANSFERS	0	30,000	79,155	79,155	20,000
TOTAL REVENUES BY TYPE	***303,100***	***472,162***	***24,438,635***	***625,938***	***236,000***
CAPITAL OUTLAY	1,467,605	834,802	1,922,605	60,338	0
EQUIPMENT & CAPITAL OUTLAY	0	1,802,057	20,184,337	4,217,872	236,000
OTHER EXPENSES	293	317	19,043	604	0
PROFESSIONAL & CONTRACTED SVCS	509,225	468,182	942,775	382,276	0
SALARIES & WAGES	0	0	69,875	0	0
TRANSFERS	0	0	1,300,000	1,300,000	0
TOTAL APPPROPRIATIONS BY TYPE	***1,977,123***	***3,105,358***	***24,438,635***	***5,961,091***	***236,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

264 DEVELOPER SIDEWALKS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	63,200	0	0
INVESTMENT EARNINGS	730	136	0	183	0
OTHER REVENUES	500	1,250	0	750	0
TOTAL REVENUES BY TYPE	***1,230***	***1,387***	***63,200***	***933***	***0***
EQUIPMENT & CAPITAL OUTLAY	0	41,742	22,971	0	0
OTHER EXPENSES	0	0	40,229	0	0
PROFESSIONAL & CONTRACTED SVCS	0	12,058	0	0	0
TOTAL APPPROPRIATIONS BY TYPE	***0***	***53,800***	***63,200***	***0***	***0***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

283 GENERAL FUND CAPITAL PROJ

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	2,457,299	0	0
CAPITAL OUTLAY	0	0	180,000	0	0
FEES	0	0	90,000	90,000	0
FUNDING FOR ROADS	0	0	192,000	352	0
INVESTMENT EARNINGS	2,530	2,392	0	4,180	0
NON-RECURRING GRANTS	0	0	420,000	5,000	0
OTHER REVENUES	171,248	425,902	1,546,488	771	0
TRANSFERS	302,231	923,427	798,000	798,000	3,298,409
TOTAL REVENUES BY TYPE	***476,008***	***1,351,721***	***5,683,787***	***898,302***	***3,298,409***
CAPITAL OUTLAY	214,970	0	57,069	26	0
EQUIPMENT & CAPITAL OUTLAY	0	295,270	4,557,545	1,793,416	1,825,000
MAINTENANCE	0	0	131,298	131,297	0
OPERATIONAL SUPPORT	0	4,849	2,819	0	0
OTHER EXPENSES	5,100	217,621	282,639	1,145	1,473,409
PROFESSIONAL & CONTRACTED SVCS	51,645	90,544	652,417	154,011	0
TRANSFERS	684,440	245,000	0	0	0
TOTAL APPPROPRIATIONS BY TYPE	***956,155***	***853,284***	***5,683,787***	***2,079,896***	***3,298,409***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

312 WATER/SEWER STIMULUS GRAN

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
INVESTMENT EARNINGS	2	7	0	14	0
TRANSFERS	3,977	3,977	3,977	3,977	3,977
TOTAL REVENUES BY TYPE	***3,979***	***3,984***	***3,977***	***3,991***	***3,977***
DEBT SERVICE	3,977	3,977	3,977	3,977	3,977
TOTAL APPPROPRIATIONS BY TYPE	***3,977***	***3,977***	***3,977***	***3,977***	***3,977***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

330 WATER & SEWER FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	244,485	0	0
ASSESSMENTS	24,738	12,460	6,814	16,736	6,814
FEES	805,501	808,873	679,114	865,798	755,869
INVESTMENT EARNINGS	8,878	10,105	8,000	21,334	8,000
OTHER REVENUES	6,049,114	168,932	92,828	103,757	74,250
WATER & SEWER	33,039,811	33,209,468	33,906,095	34,643,670	35,036,084
TOTAL REVENUES BY TYPE	***39,928,042***	***34,209,838***	***34,937,336***	***35,651,294***	***35,881,017***
BENEFITS	1,967,659	1,958,712	2,171,415	2,111,475	2,340,139
CAPITAL OUTLAY	5,030	0	1,100	1,028	0
DEBT SERVICE	10,538,525	7,325,515	7,195,611	4,178,435	7,194,462
EQUIPMENT & CAPITAL OUTLAY	176,658	136,014	196,137	88,136	129,390
INSURANCE	47,013	313,059	194,000	191,357	190,000
MAINTENANCE	2,515,698	2,402,095	2,791,930	2,281,515	2,720,209
OPERATIONAL SUPPORT	2,471,311	2,971,372	3,130,121	2,837,341	3,207,810
OTHER EXPENSES	2,532,070	2,584,310	2,640,201	2,619,190	3,435,431
OVERTIME	398,852	370,494	381,100	372,440	319,300
PROFESSIONAL & CONTRACTED SVCS	1,863,332	1,738,125	2,294,579	2,023,693	1,944,662
REIMBURSEMENTS	3,276,035	2,825,770	3,095,870	3,009,210	3,190,221
SALARIES & WAGES	5,517,415	5,478,325	5,853,495	5,470,363	6,110,564
TRANSFERS	5,086,164	2,567,019	1,200,000	1,200,000	1,374,814
TRAVEL & TRAINING	46,494	51,526	55,618	48,016	55,650
UTILITIES & LEASES	3,493,635	3,619,806	3,736,159	3,638,735	3,668,365
TOTAL APPPROPRIATIONS BY TYPE	***39,935,890***	***34,342,141***	***34,937,336***	***30,070,935***	***35,881,017***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

331 ELECTRIC FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	204,533	0	0
ELECTRIC COLLECTIONS	73,359,718	74,126,763	74,530,532	75,192,793	74,714,526
FEES	927,136	110,706	687,500	748,211	759,500
INVESTMENT EARNINGS	14,815	9,031	10,000	19,979	10,000
OTHER REVENUES	965,330	819,543	741,933	808,848	671,500
TRANSFERS	0	380,000	380,000	380,000	380,000
TOTAL REVENUES BY TYPE	***75,266,999***	***75,446,043***	***76,554,498***	***77,149,831***	***76,535,526***
BENEFITS	835,843	790,997	865,605	849,242	881,327
CAPITAL OUTLAY	155,317	0	0	0	0
DEBT SERVICE	16,869	16,869	16,869	16,869	16,869
EQUIPMENT & CAPITAL OUTLAY	23,067	164,715	183,796	183,596	248,000
INSURANCE	72,306	14,275	54,419	64,235	43,500
MAINTENANCE	1,075,885	817,622	1,061,928	1,008,455	1,041,725
OPERATIONAL SUPPORT	500,320	1,058,426	1,110,997	1,051,189	1,220,731
OTHER EXPENSES	1,153,464	1,028,893	1,143,945	1,043,568	1,367,750
OTHER PURCHASES FOR RESALE	62,979,769	65,284,854	62,773,070	61,413,772	62,326,288
OVERTIME	175,095	160,886	203,000	188,125	192,000
PROFESSIONAL & CONTRACTED SVCS	695,579	663,255	831,629	785,566	828,619
REIMBURSEMENTS	2,373,130	1,948,398	2,164,875	2,100,858	2,310,744
SALARIES & WAGES	2,520,005	2,376,479	2,486,059	2,469,408	2,477,826
TRANSFERS	3,061,168	3,011,507	3,133,197	3,107,957	3,060,000
TRAVEL & TRAINING	36,372	30,770	41,842	30,083	37,850
UTILITIES & LEASES	423,587	442,856	483,267	478,781	482,297
TOTAL APPPROPRIATIONS BY TYPE	***76,097,774***	***77,810,803***	***76,554,498***	***74,791,704***	***76,535,526***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

332 TRANSIT SYSTEM

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	234,406	0	250,000
FEES	201,123	195,817	220,500	207,172	220,500
INVESTMENT EARNINGS	163	-36	0	961	0
OPERATING GRANTS	1,113,781	1,235,909	1,193,849	1,170,816	2,390,114
OTHER REVENUES	238,697	225,971	225,500	253,156	235,800
TRANSFERS	621,610	671,756	686,069	686,069	571,047
TOTAL REVENUES BY TYPE	***2,175,374***	***2,329,417***	***2,560,324***	***2,318,174***	***3,667,461***
BENEFITS	311,475	310,186	351,006	346,688	363,013
CAPITAL OUTLAY	15,718	0	0	0	0
EQUIPMENT & CAPITAL OUTLAY	5,750	9,190	201,111	182,936	1,270,000
INSURANCE	30,204	28,727	41,000	2,430	44,000
MAINTENANCE	63,609	72,793	149,186	145,286	112,100
OPERATIONAL SUPPORT	322,526	281,215	248,129	209,785	345,448
OTHER EXPENSES	-2,587	17,120	500	14,865	1,000
OVERTIME	51,510	28,821	78,000	50,036	38,000
PROFESSIONAL & CONTRACTED SVCS	78,881	90,021	102,509	100,024	96,452
REIMBURSEMENTS	345,481	358,726	388,779	380,186	386,487
SALARIES & WAGES	897,995	895,994	945,972	939,703	993,938
TRANSFERS	545	24,037	36,598	23,978	0
TRAVEL & TRAINING	2,069	1,830	3,200	1,805	3,200
UTILITIES & LEASES	14,016	13,879	14,334	13,552	13,823
TOTAL APPPROPRIATIONS BY TYPE	***2,137,192***	***2,132,540***	***2,560,324***	***2,411,275***	***3,667,461***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

335 SOLID WASTE FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	565,859	0	175,335
FEES	1,163,592	1,192,183	1,147,950	1,270,717	1,908,330
OTHER REVENUES	12,769	25,771	9,900	25,812	14,100
TRANSFERS	3,392,381	3,365,106	3,476,769	3,476,769	3,017,189
TOTAL REVENUES BY TYPE	***4,568,743***	***4,583,060***	***5,200,478***	***4,773,298***	***5,114,954***
BENEFITS	481,202	472,717	538,312	532,606	603,459
EQUIPMENT & CAPITAL OUTLAY	5,117	0	415,733	415,639	0
INSURANCE	11,376	22,212	10,415	10,619	10,000
MAINTENANCE	331,945	367,814	459,827	488,113	346,800
OPERATIONAL SUPPORT	426,260	394,079	331,419	322,598	452,603
OTHER EXPENSES	14,782	59	13,600	13,598	13,500
OVERTIME	125,280	182,385	145,800	138,995	150,000
PROFESSIONAL & CONTRACTED SVCS	1,408,024	1,466,314	1,532,718	1,515,298	1,621,050
REIMBURSEMENTS	-50,894	-52,040	-54,779	-59,729	-46,192
SALARIES & WAGES	1,188,070	1,128,355	1,273,222	1,264,934	1,397,984
TRANSFERS	987	42,351	66,226	43,389	0
TRAVEL & TRAINING	2,005	1,742	1,800	1,793	3,050
UTILITIES & LEASES	336,703	397,845	466,185	460,169	562,700
TOTAL APPPROPRIATIONS BY TYPE	***4,280,856***	***4,423,834***	***5,200,478***	***5,148,022***	***5,114,954***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

336 STORMWATER UTILITY FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	212,200	0	0
FEES	15,201	18,099	14,562	22,848	13,362
INVESTMENT EARNINGS	618	850	650	1,678	650
OTHER REVENUES	1,888	959	0	2,870	0
STORMWATER	2,103,080	2,477,330	2,531,261	2,499,045	2,527,438
TOTAL REVENUES BY TYPE	***2,120,787***	***2,497,238***	***2,758,673***	***2,526,440***	***2,541,450***
BENEFITS	127,810	126,226	157,098	140,567	160,126
EQUIPMENT & CAPITAL OUTLAY	11,542	0	0	0	0
INSURANCE	25,403	78,943	25,942	6,917	8,000
MAINTENANCE	95,636	138,211	132,045	117,429	135,811
OPERATIONAL SUPPORT	51,066	251,831	279,460	246,306	282,613
OTHER EXPENSES	141	1,977	0	0	841
OVERTIME	5,763	5,138	16,500	15,913	500
PROFESSIONAL & CONTRACTED SVCS	30,667	28,665	32,800	31,728	36,806
REIMBURSEMENTS	786,135	695,524	726,103	690,027	865,610
SALARIES & WAGES	368,773	365,373	421,736	343,464	404,885
TRANSFERS	379,919	780,668	954,613	950,406	636,966
TRAVEL & TRAINING	2,497	3,460	5,348	3,295	3,675
UTILITIES & LEASES	11,720	6,154	7,028	6,995	5,617
TOTAL APPPROPRIATIONS BY TYPE	***1,897,072***	***2,482,172***	***2,758,673***	***2,553,046***	***2,541,450***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

337 POWER AGENCY SETTLEMENT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	3,035,391	0	0
INVESTMENT EARNINGS	6,088	4,699	0	1,927	0
TOTAL REVENUES BY TYPE	***6,088***	***4,699***	***3,035,391***	***1,927***	***0***
TRANSFERS	0	0	3,035,391	3,035,391	0
TOTAL APPPROPRIATIONS BY TYPE	***0***	***0***	***3,035,391***	***3,035,391***	***0***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

342 W&S CAPITAL EXPANSION/DEV

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	5,993,690	0	1,723,729
INVESTMENT EARNINGS	7,271	10,610	7,500	19,803	10,000
OTHER REVENUES	4,866	2,566	0	1,340	0
TRANSFERS	5,082,892	2,344,174	1,200,000	1,200,000	1,300,000
TOTAL REVENUES BY TYPE	***5,095,029***	***2,357,350***	***7,201,190***	***1,221,143***	***3,033,729***
OTHER EXPENSES	0	0	2,781,222	0	1,729,752
TRANSFERS	5,961,488	2,446,656	4,419,968	4,348,454	1,303,977
TOTAL APPPROPRIATIONS BY TYPE	***5,961,488***	***2,446,656***	***7,201,190***	***4,348,454***	***3,033,729***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

351 W&S RENEWAL & REPLACEMENT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,613,599	0	1,617,000
INVESTMENT EARNINGS	2,741	2,467	3,000	4,453	3,000
TRANSFERS	0	75,190	0	0	74,814
TOTAL REVENUES BY TYPE	***2,741***	***77,657***	***1,616,599***	***4,453***	***1,694,814***
EQUIPMENT & CAPITAL OUTLAY	0	0	1,616,599	0	1,694,814
TOTAL APPPROPRIATIONS BY TYPE	***0***	***0***	***1,616,599***	***0***	***1,694,814***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

352 ELECTRIC RENWAL & REPLACE

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,405,384	0	1,465,384
INVESTMENT EARNINGS	2,205	2,148	0	3,978	0
TRANSFERS	60,000	60,000	60,000	60,000	60,000
TOTAL REVENUES BY TYPE	***62,205***	***62,148***	***1,465,384***	***63,978***	***1,525,384***
EQUIPMENT & CAPITAL OUTLAY	0	0	1,465,384	0	1,525,384
TOTAL APPPROPRIATIONS BY TYPE	***0***	***0***	***1,465,384***	***0***	***1,525,384***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

460 WATER & SEWER SYSTEM EXPANSION FEE

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
FEES	376,186	250,308	320,000	314,568	320,000
TOTAL REVENUES BY TYPE	***376,186***	***250,308***	***320,000***	***314,568***	***320,000***
OTHER EXPENSES	0	0	320,000	0	320,000
TOTAL APPPROPRIATIONS BY TYPE	***0***	***0***	***320,000***	***0***	***320,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

462 WATER & SEWER CAP PROJ

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	2,048,531	0	0
CAPITAL OUTLAY	0	0	227,000	0	0
INVESTMENT EARNINGS	6,938	7,189	0	49,560	0
NON-RECURRING GRANTS	0	0	600,000	0	0
OPERATING GRANTS	0	0	300,000	300,000	0
OTHER REVENUES	124,800	1,329	60,541,270	33,925,928	0
TRANSFERS	5,655,000	2,442,679	4,208,600	4,208,600	1,300,000
TOTAL REVENUES BY TYPE	***5,786,738***	***2,451,198***	***67,925,401***	***38,484,087***	***1,300,000***
CAPITAL OUTLAY	1,681,002	77,377	51,734,239	6,814,582	0
EQUIPMENT & CAPITAL OUTLAY	156,926	2,080,314	11,214,312	5,658,110	1,300,000
MAINTENANCE	23,739	0	380,224	86,604	0
OPERATIONAL SUPPORT	0	0	889	889	0
OTHER EXPENSES	841	202	147,398	3,916	0
PROFESSIONAL & CONTRACTED SVCS	2,836,502	2,212,952	4,358,314	2,152,933	0
TRANSFERS	0	0	83,155	83,155	0
UTILITIES & LEASES	0	0	6,870	6,870	0
TOTAL APPPROPRIATIONS BY TYPE	***4,699,010***	***4,370,846***	***67,925,401***	***14,807,059***	***1,300,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

478 C.P.-ELECTRIC SYSTEM

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,503,328	0	0
INVESTMENT EARNINGS	3,502	2,430	0	11,470	0
NON-RECURRING GRANTS	0	0	0	5,000	0
OTHER REVENUES	3,565	158,770	0	249	0
TRANSFERS	1,000,000	900,000	4,035,391	4,035,391	1,000,000
TOTAL REVENUES BY TYPE	***1,007,067***	***1,061,200***	***5,538,719***	***4,052,110***	***1,000,000***
CAPITAL OUTLAY	850,883	0	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	1,122,071	1,097,894	455,833	520,000
OTHER EXPENSES	200,000	0	256,705	100,000	0
PROFESSIONAL & CONTRACTED SVCS	367,176	195,061	4,160,120	95,866	480,000
TRANSFERS	0	0	24,000	24,000	0
TOTAL APPPROPRIATIONS BY TYPE	***1,418,059***	***1,317,132***	***5,538,719***	***675,699***	***1,000,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

479 STORMWTR CAPITAL PROJECTS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	947,600	0	0
INVESTMENT EARNINGS	1,300	1,245	0	2,654	0
OTHER REVENUES	8,605	7,030	40,000	117	10,000
TRANSFERS	379,737	773,800	942,413	942,413	636,966
TOTAL REVENUES BY TYPE	***389,642***	***782,075***	***1,930,013***	***945,184***	***646,966***
CAPITAL OUTLAY	257,461	156	2,999	2,456	0
EQUIPMENT & CAPITAL OUTLAY	0	491,403	1,135,382	735,174	192,729
MAINTENANCE	28,405	0	0	0	0
OTHER EXPENSES	113	0	355,505	129,544	454,237
PROFESSIONAL & CONTRACTED SVCS	30,326	11,426	436,127	19,575	0
UTILITIES & LEASES	2,605	0	0	0	0
TOTAL APPPROPRIATIONS BY TYPE	***318,909***	***502,985***	***1,930,013***	***886,748***	***646,966***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

611 GEN FUND STIMULUS GRANTS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	15,216	0	1,000
INVESTMENT EARNINGS	-360	7	0	45	0
NON-RECURRING GRANTS	56,166	6,648	5,182	6,648	5,182
OTHER REVENUES	72,575	69,097	71,000	13	0
TRANSFERS	310,685	453,996	123,307	123,307	0
TOTAL REVENUES BY TYPE	***439,066***	***529,748***	***214,705***	***130,013***	***6,182***
BENEFITS	65,070	26,680	0	0	0
OPERATIONAL SUPPORT	-2,286	-1,650	0	0	0
OVERTIME	4,134	445	0	0	0
PROFESSIONAL & CONTRACTED SVCS	93,288	10,693	213,705	98,623	5,182
SALARIES & WAGES	231,199	77,825	0	0	0
TRANSFERS	0	2,676	0	0	0
UTILITIES & LEASES	576	1,338	1,000	956	1,000
TOTAL APPPROPRIATIONS BY TYPE	***391,981***	***118,008***	***214,705***	***99,578***	***6,182***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

621 COMM DEV BLOCK GRANT

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-235,642	0	0
INVESTMENT EARNINGS	-787	-543	0	-1,141	0
OPERATING GRANTS	419,860	475,304	1,953,748	643,924	713,330
OTHER REVENUES	7,107	9,680	98,782	9,145	8,782
TRANSFERS	0	1,338	0	0	0
TOTAL REVENUES BY TYPE	***426,179***	***485,779***	***1,816,888***	***651,928***	***722,112***
BENEFITS	23,572	20,210	21,509	21,270	23,058
DEBT SERVICE	198,815	235,253	350,081	350,081	0
EQUIPMENT & CAPITAL OUTLAY	0	0	397,779	112,412	2,000
INSURANCE	0	0	16,807	0	4,340
MAINTENANCE	72	348	7,809	735	1,000
OPERATIONAL SUPPORT	12,112	13,312	106,397	13,800	29,190
OTHER EXPENSES	1,252	1,728	71,680	2,361	6,000
OVERTIME	0	0	0	0	100
PROFESSIONAL & CONTRACTED SVCS	128,010	123,501	630,011	116,503	565,591
REIMBURSEMENTS	-6,740	-7,422	-10,206	-6,804	-10,714
SALARIES & WAGES	77,403	84,491	88,664	87,798	89,841
TRANSFERS	1,202	2,289	118,396	117,194	0
TRAVEL & TRAINING	1,553	1,629	5,967	644	8,706
UTILITIES & LEASES	1,595	1,163	11,994	796	3,000
TOTAL APPPROPRIATIONS BY TYPE	***438,845***	***476,501***	***1,816,888***	***816,791***	***722,112***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

622 108 LOAN-DOWNTOWN REVITA

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	80,820	0	4,320
INVESTMENT EARNINGS	14	96	0	53	0
OTHER REVENUES	16,680	16,680	16,680	16,680	16,680
TOTAL REVENUES BY TYPE	***16,694***	***16,776***	***97,500***	***16,733***	***21,000***
DEBT SERVICE	18,526	19,360	47,296	19,140	21,000
OTHER EXPENSES	0	0	50,204	0	0
TOTAL APPPROPRIATIONS BY TYPE	***18,526***	***19,360***	***97,500***	***19,140***	***21,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

624 HOME INVESTMENT TRUST FUN

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-438,516	0	0
INVESTMENT EARNINGS	-739	-522	0	-1,023	0
OPERATING GRANTS	534,288	575,989	2,498,167	167,114	602,989
OTHER REVENUES	33,736	150,421	24,563	59,564	24,563
RECURRING GRANTS	273,966	99,682	0	0	0
TRANSFERS	0	1,338	0	0	0
TOTAL REVENUES BY TYPE	***841,251***	***826,907***	***2,084,214***	***225,654***	***627,552***
BENEFITS	15,165	13,269	15,005	14,341	15,615
EQUIPMENT & CAPITAL OUTLAY	0	0	83,044	0	0
INSURANCE	0	0	275	0	0
OPERATIONAL SUPPORT	6,041	9,776	27,462	8,476	8,209
OTHER EXPENSES	267,784	315,813	573,879	312,068	267,024
PROFESSIONAL & CONTRACTED SVCS	491,737	307,474	1,320,856	80,897	278,938
SALARIES & WAGES	53,173	51,941	57,940	53,982	55,266
TRANSFERS	26	1,145	1,743	1,142	0
TRAVEL & TRAINING	977	2,297	1,308	422	2,500
UTILITIES & LEASES	0	0	2,702	0	0
TOTAL APPPROPRIATIONS BY TYPE	***834,902***	***701,714***	***2,084,214***	***471,328***	***627,552***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

628 OCCUPANCY TAX

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
OTHER REVENUES	474,255	567,496	640,000	517,551	590,000
TOTAL REVENUES BY TYPE	***474,255***	***567,496***	***640,000***	***517,551***	***590,000***
OTHER EXPENSES	474,255	567,496	640,000	636,438	590,000
TOTAL APPPROPRIATIONS BY TYPE	***474,255***	***567,496***	***640,000***	***636,438***	***590,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

629 DOWNTOWN MUNICIPAL SVCS DIS

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
AD VALOREM TAXES	122,661	122,424	120,456	126,619	126,740
APPROPRIATED FUND BALANCE	0	0	103,769	0	0
FEES	2,460	2,570	1,560	2,135	2,360
INVESTMENT EARNINGS	199	157	0	214	170
OTHER REVENUES	139	94	0	26	0
TOTAL REVENUES BY TYPE	***125,459***	***125,245***	***225,785***	***128,994***	***129,270***
MAINTENANCE	1,998	0	66,983	58,942	2,000
OPERATIONAL SUPPORT	2,706	1,405	4,700	2,723	1,775
OTHER EXPENSES	23,771	26,072	48,400	19,967	40,058
PROFESSIONAL & CONTRACTED SVCS	29,518	24,725	27,000	26,100	26,500
TRANSFERS	60,000	60,000	69,000	69,000	50,000
UTILITIES & LEASES	8,978	9,154	9,702	8,823	8,937
TOTAL APPPROPRIATIONS BY TYPE	***126,970***	***121,357***	***225,785***	***185,554***	***129,270***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

687 INFRASTRUCTURE

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	398,287	0	0
INVESTMENT EARNINGS	379	740	200	2,043	200
OTHER REVENUES	148,859	214,435	111,420	348,043	207,059
TOTAL REVENUES BY TYPE	***149,238***	***215,176***	***509,907***	***350,085***	***207,259***
EQUIPMENT & CAPITAL OUTLAY	0	0	3,831	0	500
MAINTENANCE	9,772	23,492	14,000	5,131	16,000
OPERATIONAL SUPPORT	893	0	1,794	428	911
OTHER EXPENSES	0	283	381,145	0	153,928
PROFESSIONAL & CONTRACTED SVCS	0	10,039	16,961	0	0
UTILITIES & LEASES	38,368	32,181	92,176	31,839	35,920
TOTAL APPPROPRIATIONS BY TYPE	***49,032***	***65,994***	***509,907***	***37,397***	***207,259***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

775 POLICE MEMORIAL TRUST

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
FEES	130	110	2,000	280	2,000
INVESTMENT EARNINGS	-11	-6	0	-14	0
OTHER REVENUES	0	0	0	4	0
TOTAL REVENUES BY TYPE	***119***	***104***	***2,000***	***270***	***2,000***
OTHER PURCHASES FOR RESALE	0	200	2,000	2,000	2,000
TOTAL APPPROPRIATIONS BY TYPE	***0***	***200***	***2,000***	***2,000***	***2,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

868 HEALTH SELF-INSURANCE

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
INVESTMENT EARNINGS	1,793	1,469	750	1,075	750
OTHER REVENUES	6,386,874	6,208,040	7,650,129	7,671,966	8,419,503
TRANSFERS	421,734	948,882	1,450,000	950,000	0
TOTAL REVENUES BY TYPE	***6,810,402***	***7,158,391***	***9,100,879***	***8,623,040***	***8,420,253***
MAINTENANCE	0	0	100	31	0
OPERATIONAL SUPPORT	6,060,363	6,320,703	8,222,879	7,281,816	7,542,253
OTHER EXPENSES	520,787	553,501	700,000	697,390	700,000
PROFESSIONAL & CONTRACTED SVCS	162,225	152,310	177,900	179,494	178,000
TOTAL APPPROPRIATIONS BY TYPE	***6,743,374***	***7,026,513***	***9,100,879***	***8,158,731***	***8,420,253***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

870 DENTAL SELF-INSURANCE

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
INVESTMENT EARNINGS	127	202	0	272	0
OTHER REVENUES	317,419	311,766	340,000	316,134	340,000
TOTAL REVENUES BY TYPE	***317,546***	***311,968***	***340,000***	***316,406***	***340,000***
OPERATIONAL SUPPORT	327,566	323,724	340,000	321,039	340,000
TOTAL APPPROPRIATIONS BY TYPE	***327,566***	***323,724***	***340,000***	***321,039***	***340,000***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

880 VEH/EQUIP R&R PROGRAM

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,627,802	0	-35,595
INVESTMENT EARNINGS	-3,047	217	0	1,572	0
OTHER REVENUES	5,514,758	5,559,701	5,880,649	5,943,853	6,181,323
TOTAL REVENUES BY TYPE	***5,511,711***	***5,559,918***	***7,508,451***	***5,945,425***	***6,145,728***
CAPITAL OUTLAY	100,057	0	0	0	0
DEBT SERVICE	2,191,385	2,458,922	2,664,819	2,660,069	2,919,433
EQUIPMENT & CAPITAL OUTLAY	1,655,913	3,085,725	3,858,909	2,689,616	2,940,245
MAINTENANCE	0	0	114,580	110,427	21,150
OPERATIONAL SUPPORT	178,118	384,907	536,787	498,000	258,650
OTHER EXPENSES	0	0	327,106	0	0
PROFESSIONAL & CONTRACTED SVCS	141,961	76,747	6,250	5,628	6,250
TOTAL APPPROPRIATIONS BY TYPE	***4,267,434***	***6,006,301***	***7,508,451***	***5,963,740***	***6,145,728***

CITY OF GASTONIA
REVENUES, EXPENDITURES AND OTHER FINANCING SOURCES/USES

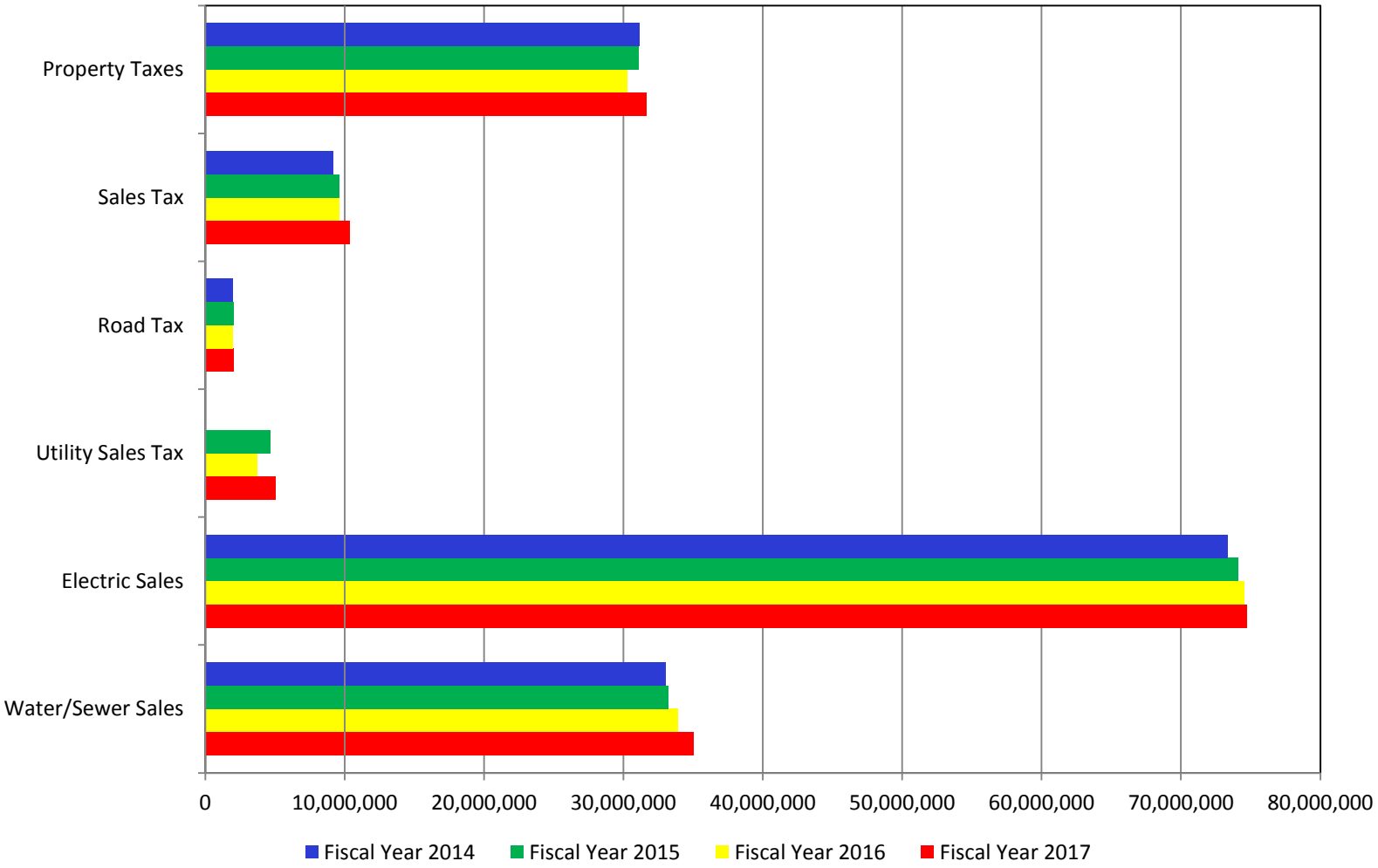
881 TECH INTERNAL SVCS FUND

	2013 - 2014 ACTUALS	2014 - 2015 ACTUALS	2016 BUDGET	YTD 06/30/2016	2016 - 2017 COUNCIL
APPROPRIATED FUND BALANCE	0	0	856,951	0	0
FEES	177,400	4,610,534	4,636,381	4,636,206	4,591,737
INVESTMENT EARNINGS	644	539	600	1,732	600
OTHER REVENUES	578,424	1,481,632	1,599,965	1,140,570	1,660,668
TOTAL REVENUES BY TYPE	***756,468***	***6,092,705***	***7,093,897***	***5,778,508***	***6,253,005***
BENEFITS	190,645	638,514	700,783	681,879	758,288
EQUIPMENT & CAPITAL OUTLAY	30,309	71,215	21,808	21,808	0
MAINTENANCE	49,371	73,790	189,074	124,825	172,241
OPERATIONAL SUPPORT	-953,093	620,104	707,088	639,110	659,663
OTHER EXPENSES	0	69,542	887,009	81,950	215,677
OVERTIME	15,786	35,277	37,500	32,449	36,000
PROFESSIONAL & CONTRACTED SVCS	515,068	1,240,202	1,466,846	1,349,800	1,417,641
SALARIES & WAGES	649,538	2,227,028	2,353,131	2,237,698	2,425,975
TRANSFERS	260	36,627	57,512	37,680	0
TRAVEL & TRAINING	24,928	72,212	98,402	56,475	76,150
UTILITIES & LEASES	352,574	519,038	574,744	563,460	491,370
TOTAL APPPROPRIATIONS BY TYPE	***875,385***	***5,603,549***	***7,093,897***	***5,827,136***	***6,253,005***

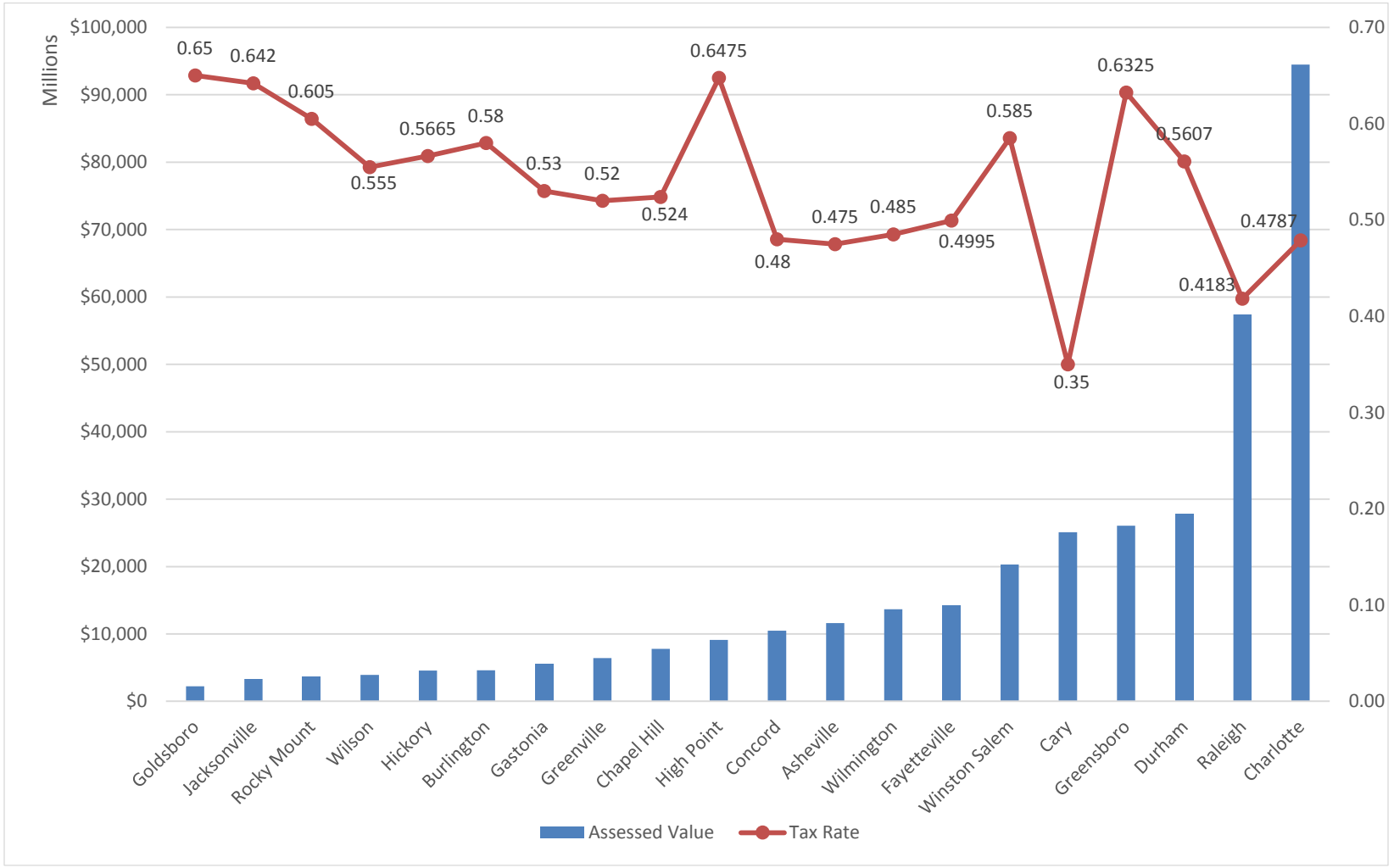

GASTONIA
NC
Great Place. Great People. Great Promise.

Comparison of Major Revenues

FY14 Actual – FY15 Actual – FY16 Budget – FY17 Adopted



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



City of Gastonia
Comparison of Budgeted Tax Levies

	Adopted Budget FY 2015-2016			Adopted Budget FY 2016-2017			
Regular Levy	Tax Value Summary Report for RP 3-11-2015 less 1.5% for appeals and TR2 Values for personal property as of - 1-2-15	Tax Levies	Projected Collections	Tax Values- County Report 05-06-2016	Tax Levies	Proposed collections	Projected 2016-2017 % Increase (Decrease)
Real Property	4,181,309,375	22,160,940	21,795,284	4,269,511,413	22,628,410	22,270,882	2.18%
Personal Property	526,331,648	2,789,558	2,743,530	617,772,394	3,274,194	3,222,461	17.46%
Utility Certifications	116,398,612	616,913	616,913	116,398,612	616,913	616,913	0.00%
Motor Vehicles- Legacy System	5,578,525	29,566	26,320	0	0	0	
Motor Vehicles- NCVTS	487,695,849	2,584,788	2,300,978	523,063,584	2,772,237	2,572,913	11.82%
Grand Total Property Taxes	$5,317,314,009	$28,181,764	$27,483,025	$5,526,746,003	$29,291,754	$28,683,169	

Adopted Budget FY 2015-2016

Real property value of 4,244,984,137 is from the County Tax Value Summary Report by Property Type as of 3-11-2015 less 1.5% for appeals

Tax values for personal property are fromTR2-14 Report dated 1/02/2015

Tax levies based on tax rate .53 per $100 valuation

New Vehicle Tax Value is based on NCVTS Finance Reports/ average gross levy amount for 2014 calendar year

2015-2016 Projected collections using audited 13/14 collection percentage as of 6/30/2014

Property-98.35%, Utility Certif- 100%, and Motor Veh- 89.02%

Proposed Budget FY 2016-2017

Tax values changes for real and personal property are from the Value Summary Report from Gaston County as of 05-6-2016

Tax levies based on tax rate .53 per $100 valuation

New Vehicle Tax Value is based on NCVTS Finance Reports/ average gross levy amount for 2015 calendar year

2016-2017 Projected collections using audited 14/15 collection percentage as of 6/30/2015

Property-98.42%, Utility Certif- 100%, and Motor Veh- 92.81%

City of Gastonia
Tax Values, Rates, Levies and Collections
(Dollars in Thousands)

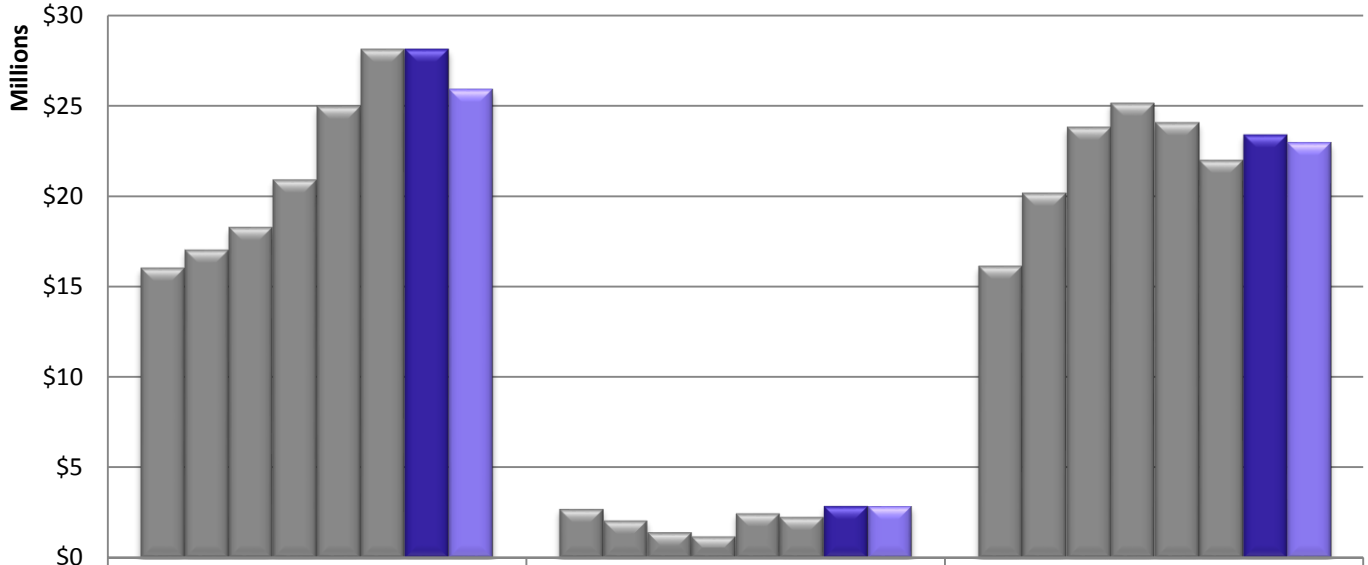
Fiscal Year Ended	TR2	Real Property	Personal Property	Public Service Companies	Regular Tax Levy	% Collected Sch A-6	Motor Vehicles	Motor Vehicle Tax Levy	% Collected Sch A-6	Total Tax Valuation	Tax Rate	Total Tax Levy before factoring collection %	Total Percent Collected Sch A-6
2005-06	2005	3,389,163	477,540	98,925	21,414	97.20%	420,911	2,273	83.67%	4,386,539	0.5400	23,687	95.90%
2006-07	2006	3,463,484	496,793	103,924	21,950	97.50%	410,628	2,217	80.79%	4,474,829	0.5400	24,167	96.40%
2007-08	2007	3,945,878	485,315	110,132	24,110	97.09%	428,148	2,299	83.50%	4,969,473	0.5300	26,409	95.91%
2008-09	2008	4,082,384	482,831	116,429	24,813	96.72%	433,571	2,298	84.42%	5,115,215	0.5300	27,111	95.70%
2009-10	2009	4,135,722	489,271	116,435	25,130	97.02%	402,900	2,135	83.78%	5,144,328	0.5300	27,265	96.01%
2010-11	2010	4,159,158	470,599	108,636	25,113	97.34%	373,641	1,980	83.43%	5,112,034	0.5300	27,093	96.31%
2011-12	2011	4,184,015	461,499	120,953	24,786	98.12%	389,889	2,027	82.74%	5,156,356	0.5200	26,813	96.92%
2012-13	2012	4,213,067	481,162	115,685	25,492	98.10%	419,048	2,220	82.87%	5,228,962	0.5300	27,713	96.87%
2013-14	2013	4,262,079	495,290	113,014	25,813	98.35%	414,707	2,198	89.02%	5,285,091	0.5300	28,011	97.88%
2014-15	2014	4,181,309	526,332	116,399	25,567	98.42%	493,274	2,614	99.98%	5,317,314	0.5300	28,182	98.53%
2015-16	2015	4,269,511	617,772	132,616	26,605		506,846	2,686		5,526,745	0.5300	29,292	

City of Gastonia
Legal Debt Margin – Direct & Overlapping Debt

June 30, 2016
Unaudited

Assessed valuation	
Assessed value - Fiscal Year 2016	$5,526,746,003
Debt Limit	
Eight percent (8%) of valuation	$442,139,680
Gross Debt	
Authorized & Outstanding bonded debt	$78,009,000
Outstanding debt not evidenced by bonds	$24,683,639
	$102,692,639
Statutory Deductions	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	$51,643,487
Amount designated for payment of gross debt other than Enterprise Fund debt	$30,500
	$51,673,987
Net Debt	**$51,018,652**
Legal Debt Limit	$391,121,028

Year Over Year Fund Balance Comparison
By Accounting Fund Type
Fiscal Years 2010-2017 (estimate)

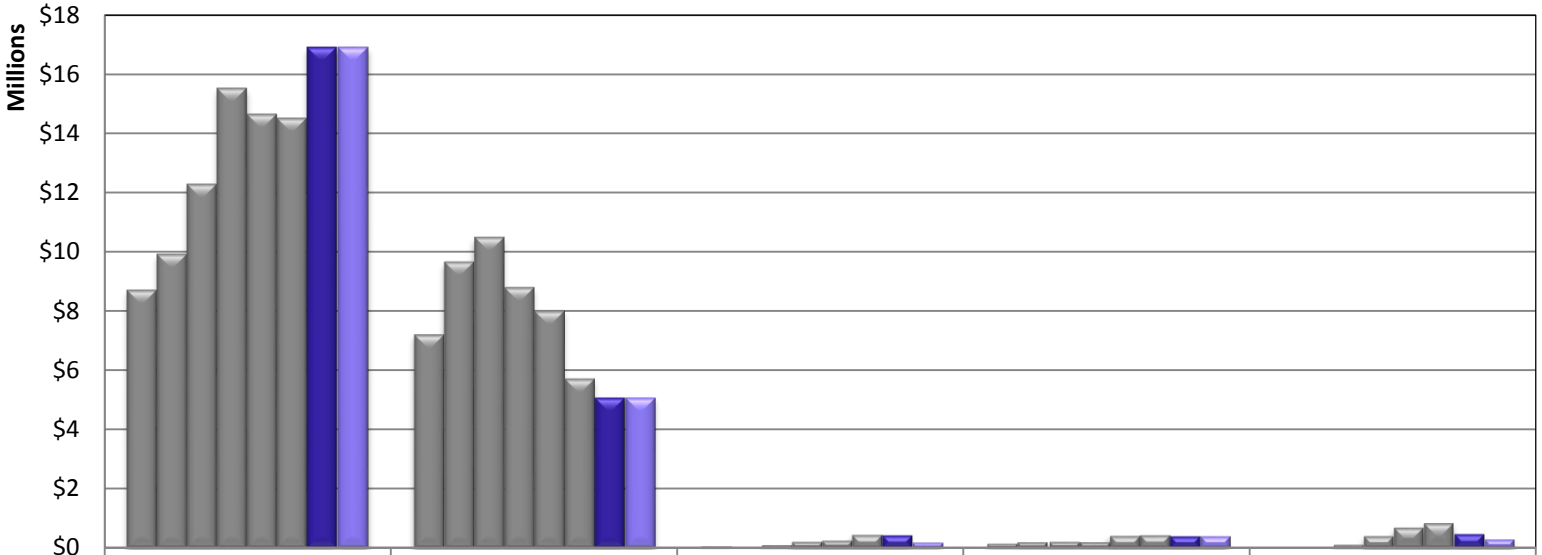


	General Fund	Special Revenue Funds	Enterprise Funds
6/30/2010	$16,004,601	$2,730,234	$16,117,441
6/30/2011	$17,037,031	$2,078,711	$20,168,530
6/30/2012	$18,255,394	$1,438,580	$23,790,438
6/30/2013	$20,916,901	$1,212,204	$25,135,112
6/30/2014	$24,945,980	$2,495,190	$24,054,402
6/30/2015	$28,103,665	$2,277,530	$21,983,714
6/30/2016 est	$28,103,665	$2,884,623	$23,368,000
6/30/2017 est	$25,884,629	$2,879,303	$22,942,000

General Funds: 110, 113, 114, 115, 117, 118, 119, 145, 146, 147, 148, 167, 169, 171, 173, 174, 775, 176 Enterprise Funds: 330, 342, 351, 460, 331, 352, 332, 333, 335, 336, 337

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

Year Over Year Fund Balance Comparison
Enterprise Funds
Fiscal Years 2010-2017 (estimate)

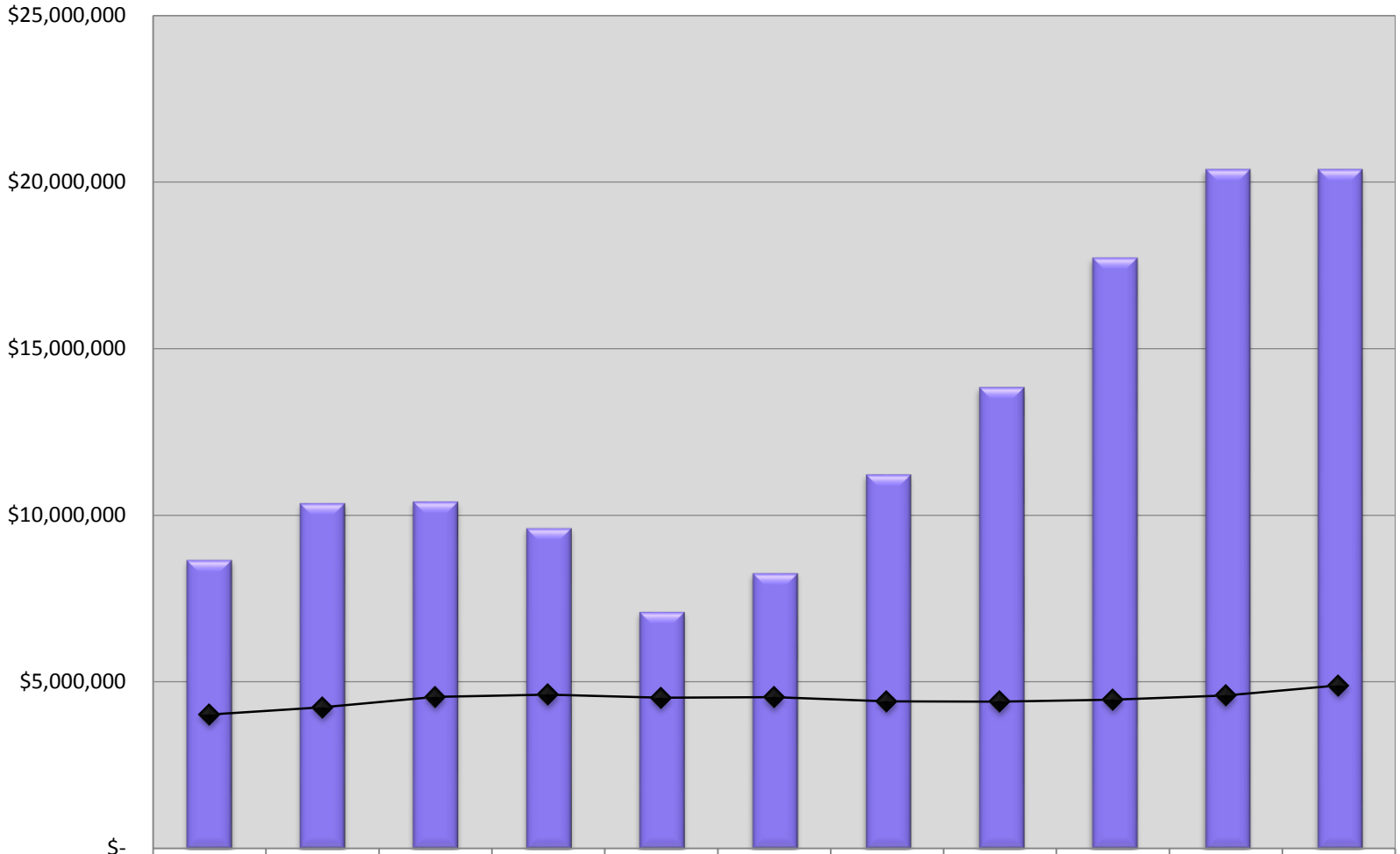


	Water/Sewer*	Electric**	Transit	Stormwater	Solid Waste
6/30/2010	$8,699,118	$7,205,663	$64,208	$148,452	$0
6/30/2011	$9,916,226	$9,651,513	$23,142	$203,889	$0
6/30/2012	$12,279,351	$10,489,808	$99,772	$210,108	$118,635
6/30/2013	$15,519,628	$8,799,151	$211,508	$199,170	$405,655
6/30/2014	$14,655,913	$8,036,668	$249,689	$418,591	$693,541
6/30/2015	$14,511,968	$5,738,755	$446,566	$433,657	$852,768
6/30/2016 est	$16,916,000	$5,127,000	$440,000	$407,000	$478,000
6/30/2017 est	$16,916,000	$5,127,000	$190,000	$407,000	$302,000

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

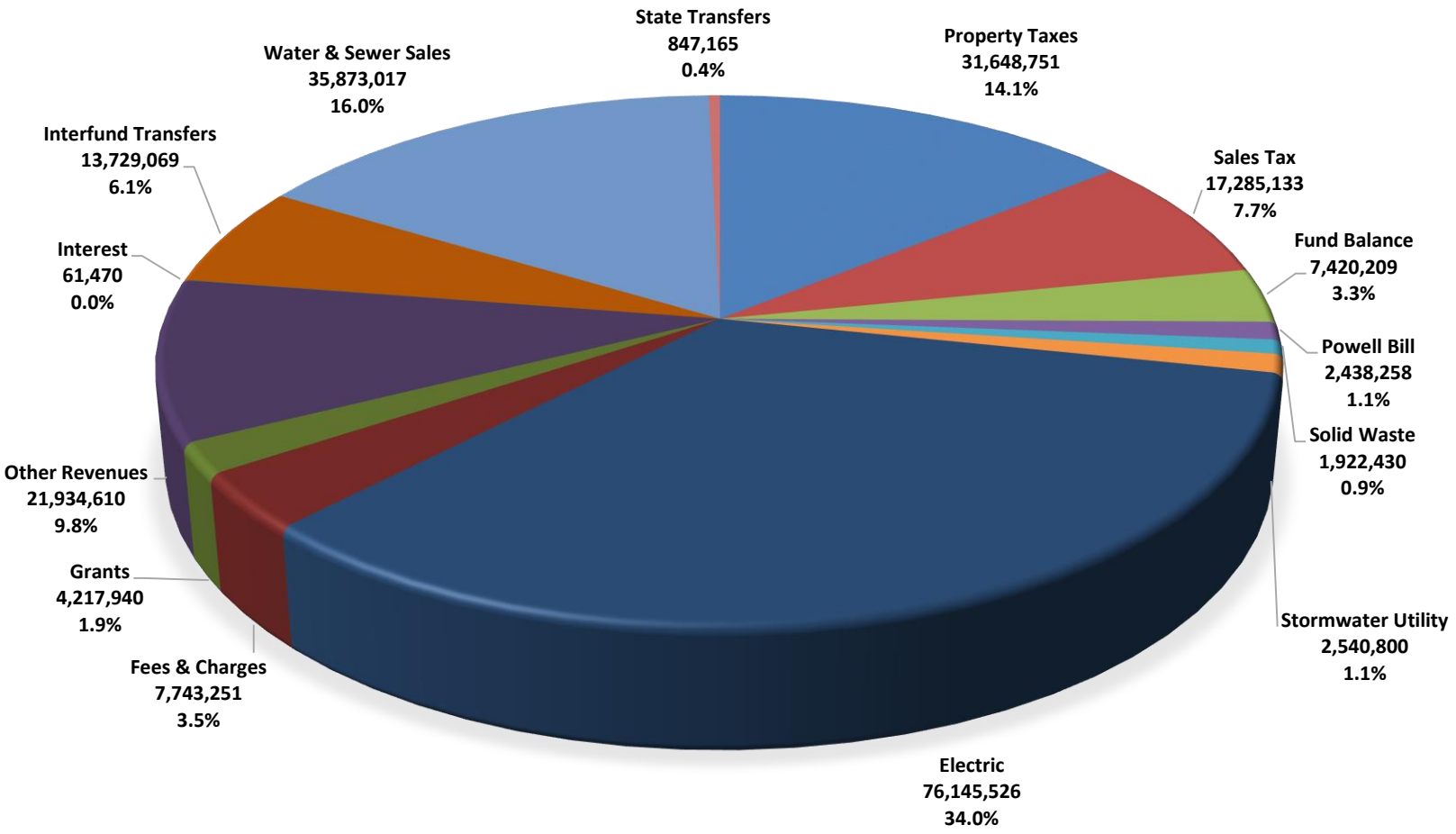
** Includes Funds 352 Electric Renewal & Replacement Fund and Fund 337 Power Agreement Settlement Fund

Historical Trend of General Fund Available Fund Balance

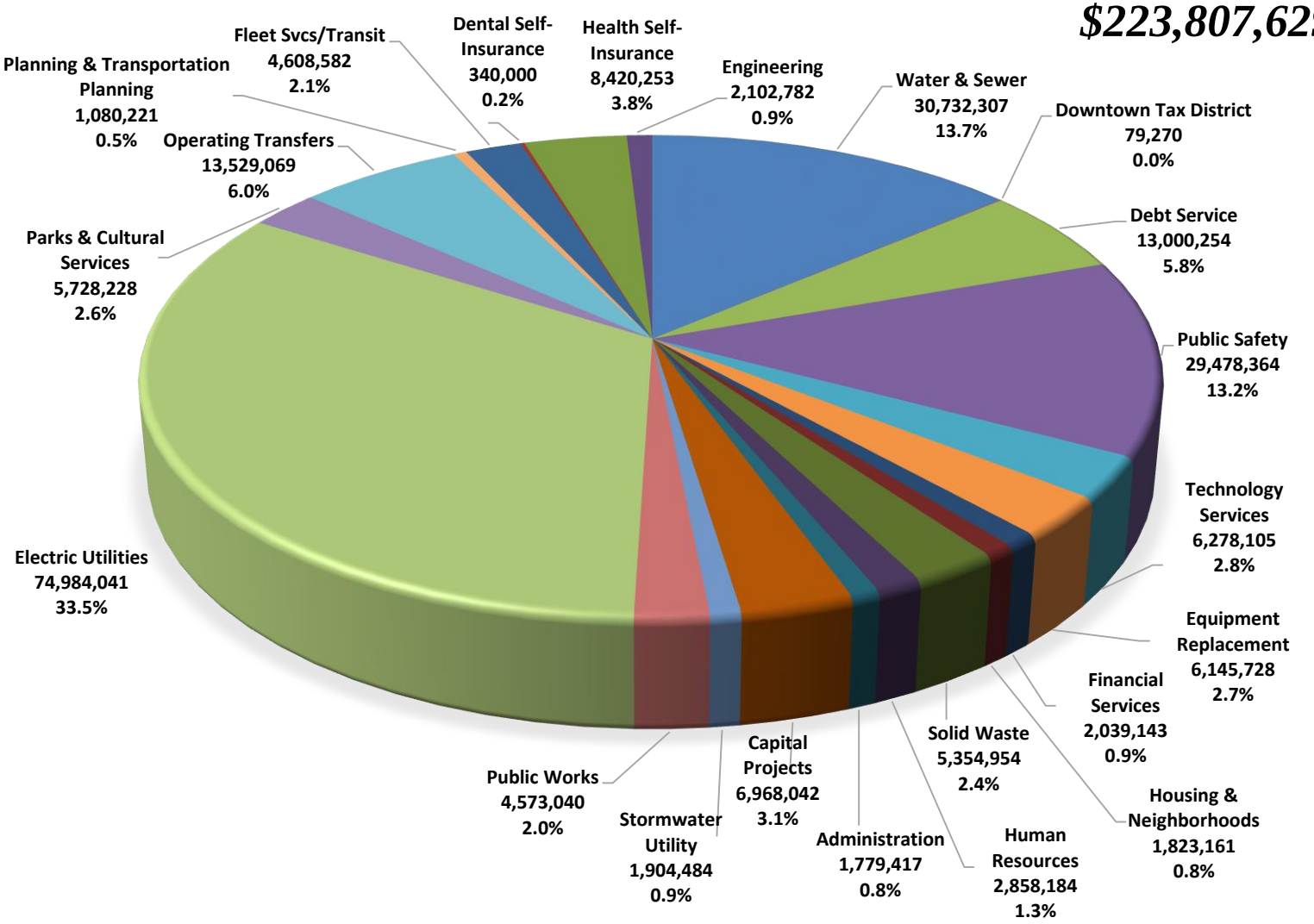


	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016 est.
Available Fund Balance	$8,683,807	$10,383,17	$10,435,15	$9,637,414	$7,132,237	$8,286,925	$11,243,46	$13,855,11	$17,732,00	$20,371,15	$20,371,15
State Recommended 8%	$4,015,600	$4,231,613	$4,549,714	$4,616,758	$4,523,999	$4,537,673	$4,411,364	$4,406,209	$4,457,514	$4,584,360	$4,895,000

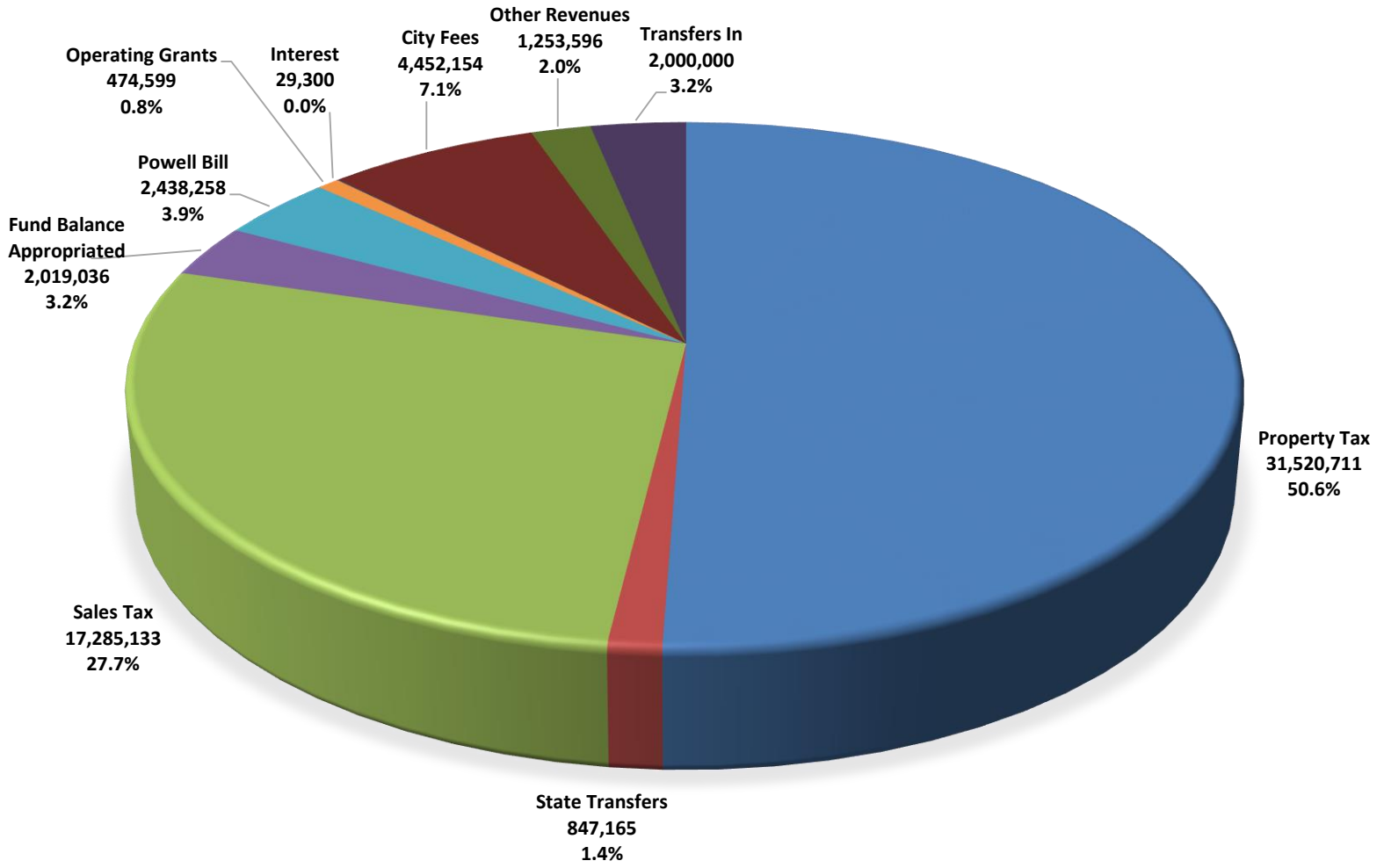
Annual Budget Revenues
Fiscal Year 2017
$223,807,629



Annual Budget Expenditures Fiscal Year 2017 $223,807,629

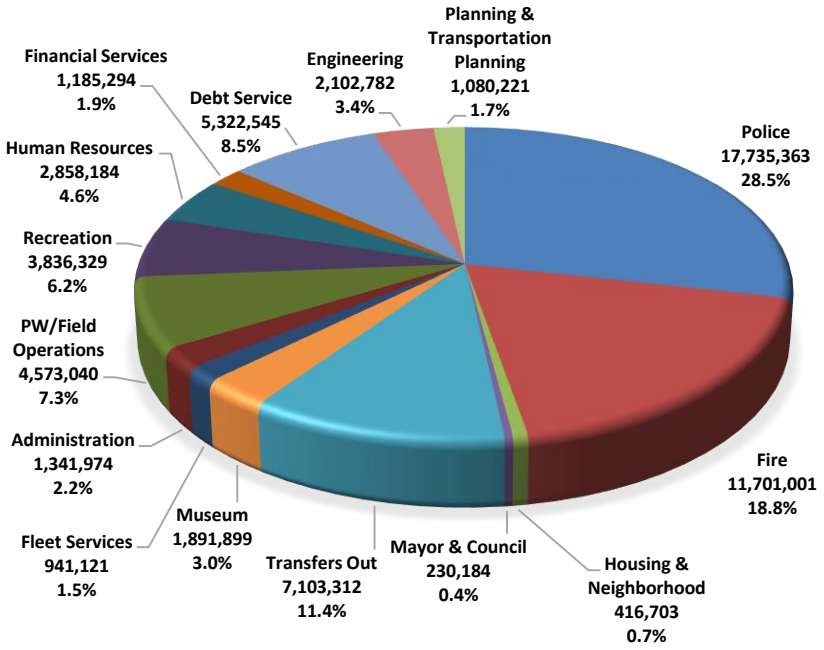


General Fund Revenues
Fiscal Year 2017
$62,319,952

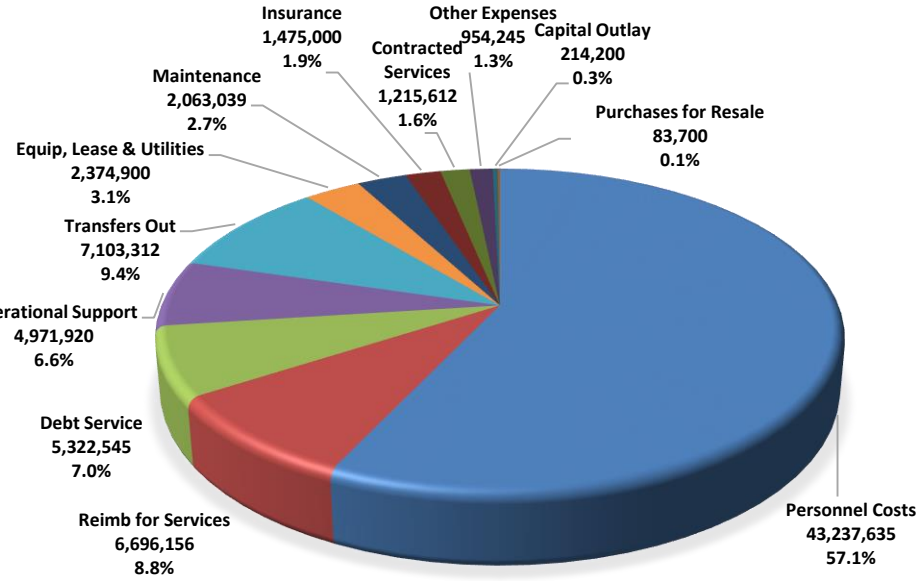


General Fund
Fiscal Year 2017
$62,319,952

Expenditures By Function

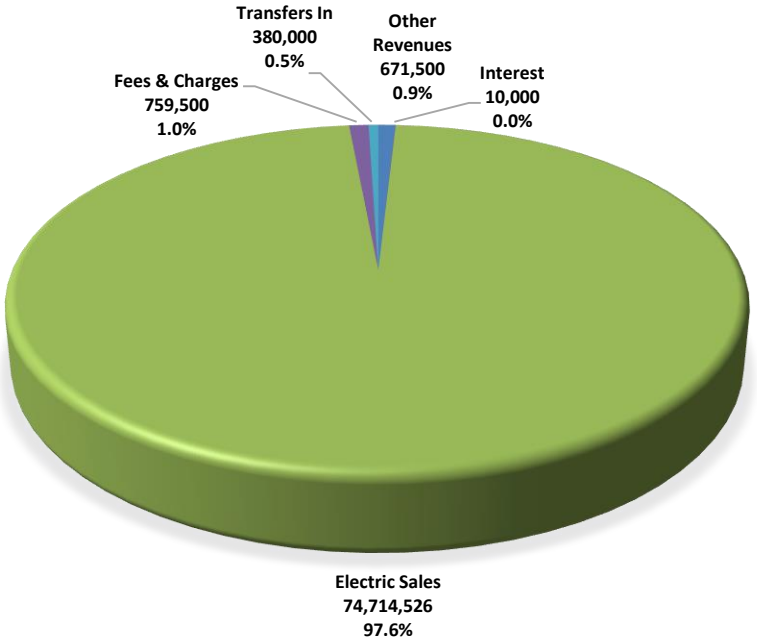


Expenditures By Category

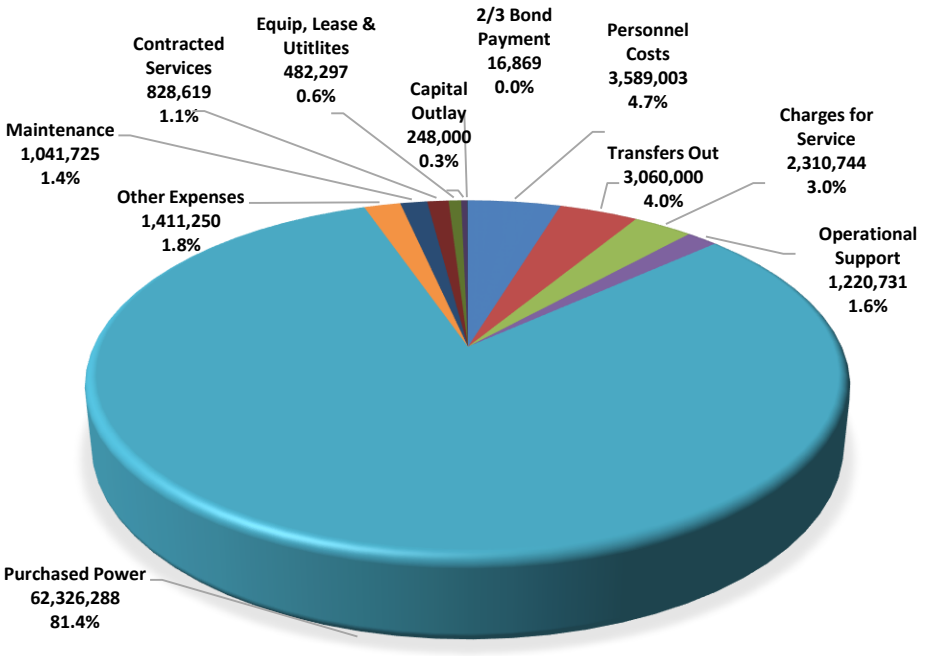


Electric Fund
Fiscal Year 2017
$76,535,526

Revenues

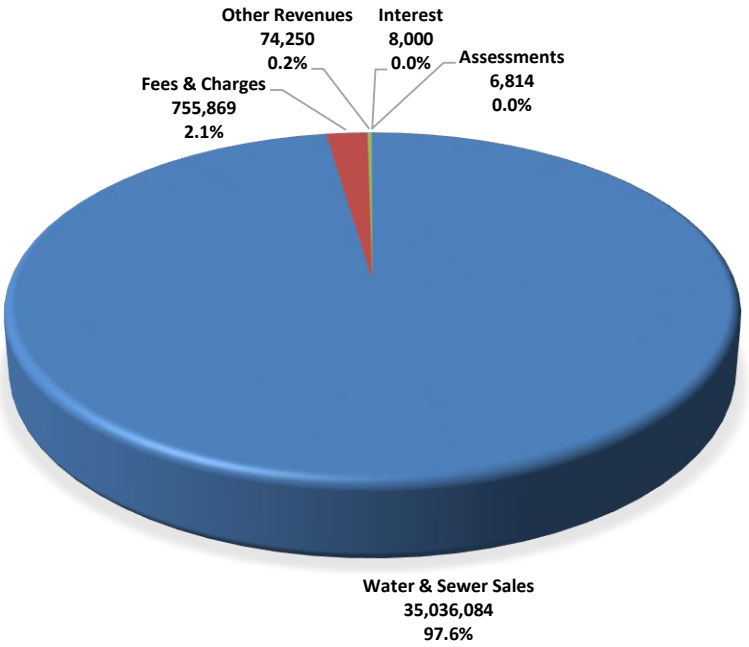


Expenditures

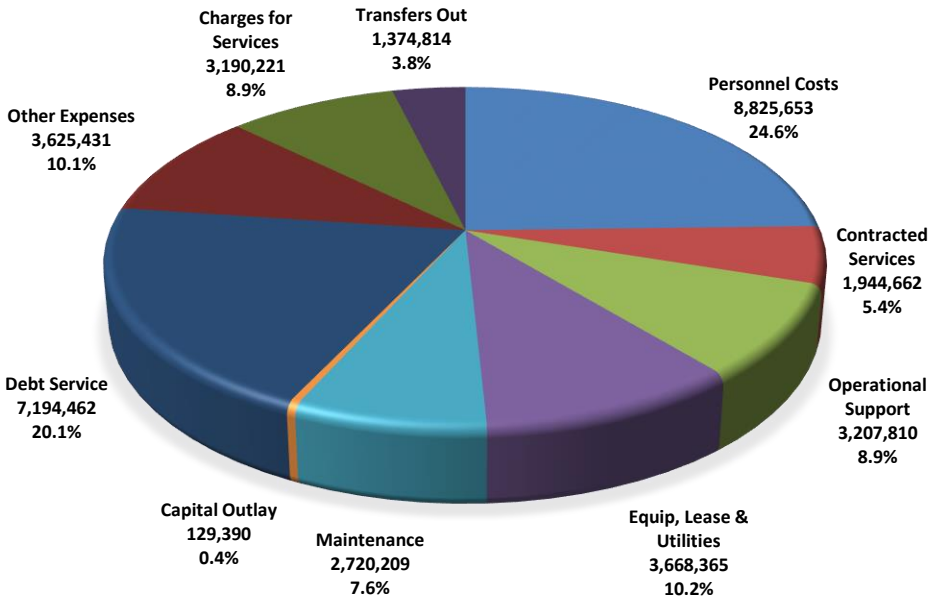


Water & Sewer Fund
Fiscal Year 2017
$35,881,017

Revenues



Expenditures



MAJOR REVENUE SOURCE ANALYSIS

The following analysis includes a breakdown of major revenue sources for the various operating funds. Actual revenue figures are used for Fiscal Years 2008 through 2015. The Fiscal Year 2016 numbers are budgeted amounts. The Fiscal Year 2017 estimates are determined by the operating departments' best estimates on receipts for the upcoming fiscal year.

GENERAL FUND

TAX BASE

Property tax valuations have shown an increase from Fiscal Year 2008 to the present. After 1988, the State Legislature removed property and business inventories from the taxable base but with revaluation and economic development, we have maintained some growth each year until now.

2007-08	4,969,472,571
2008-09	5,089,893,878
2009-10	5,145,529,270
2010-11	5,144,327,985
2011-12	5,112,034,174
2012-13	5,156,355,933
2013-14	5,228,962,017
2014-15	5,285,091,435
2015-16	5,317,314,009
2016-17	5,526,746,003

AD VALOREM TAX

Budgeted net property tax estimates of $28,683,169 for Fiscal Year 2017 are based on $5.527 billion estimated valuation, 53¢ per $100 valuation tax rate and a 98.42% collection rate.

Major Revenue Sources - General Fund, continued

UTILITIES FRANCHISE TAX

In North Carolina, a 6% franchise tax was levied on utility gross sales. After collection, the State would keep 50% and distribute the remaining 50% to the governmental units located in the area producing the utility sales. As of July 1, 2014 this tax was repealed by the State. The FY 2014-15 amount was the 4th quarter distribution for FY 2014 ending 6/30/2014, therefore it is actual dollars received instead of budgeted amount.

2007-08	3,394,229
2008-09	3,601,749
2009-10	3,522,544
2010-11	3,634,806
2011-12	3,635,093
2012-13	3,730,758
2013-14	3,738,468
2014-15	899,729

UTILITY SALES TAX (REPLACES UTILITIES FRANCHISE TAX)

This revenue replaces the Utilities Franchise tax which was repealed as of July 1, 2014. The Utility Sales Tax imposes the 7% combined general rate of sales and use tax on the gross receipts derived from the sale of electricity. From the proceeds of this tax, 44 percent is allocated to be distributed to cities and towns. The estimate for Fiscal Year 2017 is $5,020,262.

2014-15	4,689,016
2015-16	3,700,000

Major Revenue Sources - General Fund, continued

BEER & WINE TAX

The state levies a number of taxes on alcoholic beverages. A city or county is eligible to share in the beer and wine excise tax revenues if beer or wine may be legally sold within its boundaries. Distribution of the beer and wine tax revenue is based on the population of eligible cities and counties. Growth has been slow and, as in all state allocated revenues, the distribution of these funds is subject to the state's discretion. During 2010, the State withheld approximately two-thirds of our distribution. Our estimate for Gastonia for Fiscal Year 2017 is $343,388.

2007-08	328,786
2008-09	347,159
2009-10	106,282
2010-11	331,788
2011-12	311,311
2012-13	291,396
2013-14	317,167
2014-15	347,911
2015-16	340,000

ABC NET REVENUES

The ABC revenues are determined by the amount requested from the ABC Board by the City Council. This revenue is usually based on net sales received above the working capital required to operate in that fiscal year. In Fiscal Year 1992-93, the City Council requested all funds set aside for a new ABC store plus the normal request above the working capital amount. In Fiscal Year 1996-97, City Council requested $650,000 for the Martha Rivers Park Youth Sports Complex and in 2010 the City received a one-time distribution from ABC fund balance of $300,000. In Fiscal Year 2010-11, the City received a one time distribution of $420,000 to match a grant for 800 Mhz radios for Public Safety. In Fiscal Year 2017, the City is expecting $400,000.

2007-08	532,000
2008-09	460,000
2009-10	700,000
2010-11	820,000
2011-12	400,000

Major Revenue Sources - General Fund – ABC Net Revenues, continued

2012-13	650,000
2013-14	400,000
2014-15	625,000
2015-16	410,900

SALES TAX

The one cent share from the State of the Sales Tax in Gaston County is distributed on the basis of population as determined by the Gaston County Commissioners. In 1983, 1986 and 2001, Gaston County opted to levy an additional 1/2 cent sales tax as allowed by law. Each are collected by the State and distributed based on the population method statewide. After Fiscal Year 2004, Gaston County opted to use the Ad Valorem Tax formula for distribution; but insured that the municipalities in the County will receive the same amount as Fiscal Year 2004. This would not allow any growth of sales tax to municipalities, all growth would go to the County. The County and City renegotiated the agreement and the County's share will decrease 20% per year beginning 2011 with FY 2014 as the last year to be received. During FY 2014 the State expanded the sales tax base to include other items such as admissions to movies and live events, and service contracts for maintenance and repairs. Our General Fund estimate for Fiscal Year 2017 is $10,360,000.

2007-08	9,988,922
2008-09	9,988,923
2009-10	9,728,777
2010-11	9,456,007
2011-12	9,461,249
2012-13	9,245,172
2013-14	9,188,630
2014-15	9,638,696
2015-16	9,591,607

POWELL BILL

Prior to 2013 Powell Bill funding was tied to the state's motor fuels tax but in 2013, the Powell Bill funding changed to a direct appropriation from the State. One quarter of the Powell Bill revenue distribution is based on mileage of nonstate system streets within the City and three quarters of the distribution is based on the City's population. Powell Bill funds must be spent "primarily for the resurfacing of streets". Our General Fund estimate for Fiscal Year 2017 is $2,053,258.

2007-08	2,411,499
2008-09	2,193,017
2009-10	1,968,971
2010-11	1,908,414
2011-12	1,963,996
2012-13	1,969,111
2013-14	1,997,685
2014-15	2,053,258
2015-16	1,997,685

TRANSFER FROM ELECTRIC FUND

With the implementation of the City Manager's Transfer Policy in February of 1994, we established a set policy on the allowable transfer from the Electric Fund to supplement the General Fund. In prior years, all profits remaining after operating costs were transferred to the General Fund at year end. The rationale behind this was that this enabled the City to keep the tax rate as low as possible. However, due to a request by the bond rating agencies, and the Local Government Commission, beginning in Fiscal Year 1994-95, the City began to reduce its reliance on electric transfers. The transfer from the Electric Fund to the General Fund should be reduced each Fiscal Year until a level equating to 3% of gross fixed assets is attained. This mark is reflective of Council's April 1997 change to the Electric Transfer Policy from a target of 8% to a maximum of 3%. The total transfer budgeted for Fiscal Year 2017 is $2,000,000, this should again meet the 3% goal.

2007-08	2,100,000
2008-09	2,100,000
2009-10	2,100,000
2010-11	2,000,000
2011-12	2,000,000

Major Revenue Sources – General Fund – Transfer From Electric Fund, continued

2012-13	2,000,000
2013-14	2,000,000
2014-15	2,000,000
2015-16	2,000,000

APPROPRIATED FUND BALANCE

In past years we have relied heavily on appropriations from the General Fund Balance to balance the budget. The ability to do this was based on the fact that at year end, the General Fund swept all monies remaining in the Electric Fund. It also previously swept large amounts of Water and Sewer Fund Balance for its needs. These practices were discontinued in 1994 and the Enterprise Funds retained their Fund Balance. The Fiscal Year 2017 budget appropriates Available Fund Balance of $2,019,036.

2007-08	0
2008-09	0
2009-10	0
2010-11	0
2011-12	0
2012-13	0
2013-14	0
2014-15	0
2015-16	3,289,983

WATER AND SEWER FUND

The Water and Sewer Fund is operated as a self-sustaining enterprise fund. After all miscellaneous revenue is recognized, the water and sewer rates are set to balance the revenues to expenses. The growth in this fund would be affected by the economy and, of course, the number of customers coming on the system as a result of economic development. The water and sewer sales estimate for Fiscal Year 2017 is $35,036,084.

2007-08	26,895,014
2008-09	26,253,739
2009-10	26,739,965
2010-11	28,702,254
2011-12	31,586,536
2012-13	32,397,147
2013-14	33,039,812
2014-15	33,209,468
2015-16	33,906,095

ELECTRIC FUND

CUSTOMER SALES

The Electric Fund is operated as an enterprise fund with a portion of its profits passed to the General Fund each year. Our sales forecast takes into consideration customer growth, business activity and peak requirements due to weather conditions. The rates are set by the City Council taking into account the total expenditures necessary to operate, pay debt service, make capital improvements and cover the cost of wholesale power purchases. The sales estimate for Fiscal Year 2017 is $74,714,526

2007-08	61,210,773
2008-09	62,239,810
2009-10	64,084,219
2010-11	69,628,458
2011-12	68,506,783

Major Revenue Sources – Electric Fund – Customer Sales, continued

2012-13	69,503,488
2013-14	73,359,718
2014-15	74,126,763
2015-16	74,530,532

TRANSIT SYSTEM FUND

USER FEES, FEDERAL AND STATE GRANTS

The City operates a mass transit system. While this fund does raise revenues through user fees and advertising, most of the revenue is received through Federal and State Grants and from Transfers from the General Fund. The Transit System operates at a loss to the City, but continues to provide a vital service to the citizens of Gastonia. Our estimate for Fiscal Year 2017 for user fees is $220,500 and for grant funds is $2,620,114.

	User Fees	Federal/State Grants
2007-08	194,307	1,327,680
2008-09	185,822	1,487,117
2009-10	186,699	1,341,804
2010-11	194,167	1,351,441
2011-12	214,576	1,333,951
2012-13	218,520	1,354,317
2013-14	201,124	1,339,953
2014-15	195,817	1,456,018
2015-16	222,500	1,413,849

BONDED DEBT OBLIGATIONS

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

The Fiscal Year 2017 Budget provides $14,093,458 for debt service as follows:

Water and Sewer Fund	$5,384,733
Water and Sewer Stimulus Fund	$ 3,977
Electric Fund	$ 16,869 (2008 2/3rds GOBs)
General Fund	$3,741,121 (Streets)
General Fund	$ 326,780 (Recreation)
General Fund	$ 64,333 (Museum)
General Fund	$ 683,615 (Fire)
General Fund	$ 279,054 (Garland Center)
General Fund	$ 217,142 (2008 2/3rds GOBs)
Webb Theater Project	$ 33,000 (108 and EDI Loan)
Conference Ctr Operations Fund	$ 422,401 (2010 LOBs)
Community Development Funds	$ 21,000 (108 Loans)
Vehicle/Equipment Replacement	$2,899,433 (short–term installment financing)

LEGAL DEBT LIMIT

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, the City had the statutory capacity to incur additional net debt, excluding debt for water, electric and gas purposes, in the approximate amount of $391,121,028 as of the end of June, 2016. For purposes of continued review, the distinction should be made about the three types of bonded debt the City carries. First, we have General Obligation (GO) Bonds which are backed by the "full faith and credit" of the City. The General Assembly has pledged the power and obligation of the City to levy taxes and raise other revenues for the prompt payment of installments of principal and interest or for the maintenance of sinking funds. This authority is unrestricted as to rate and/or amount. In North Carolina, no bonds may be issued without the approval of the Department of State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed 8% of the appraised value of the property subject to taxation by the governing unit. The

exceptions to this limitation are the refunding of existing bonds, the continued funding of existing authorized debt, bonds issued for water, gas or electric power purposes, or two or more of such purposes, certain sanitary sewer, sewage disposal or sewage purification plant bonds, or bonds issued for erosion control purposes or bonds issued for the purposes of erecting jetties or other protective works to prevent encroachment by certain bodies of water. The following charts will summarize the City's outstanding General Obligation debt as well as the outstanding debt ratios.

Outstanding General Obligation Debt

G.O. Bonds	June 30, 2014	June 30, 2015	June 30, 2016
Street Bonds	27,365,000	27,365,000	26,065,000
Other Bonds	3,485,000	2,135,000	1,965,000
Refunding	3,762,000	2,600,000	1,410,000

Debt Ratios

June 30	Total GO Debt	Assessed Valuation	Debt to Assessed Value	Population	Debt Per Capita
2006	$26,215,000	$4,386,539,796	0.59%	68,809	$380.98
2007	$21,735,000	$4,474,829,000	0.49%	72,779	$298.64
2008	$20,395,000	$4,969,473,571	0.40%	71,349	$285.29
2009	$17,265,000	$5,145,529,270	0.34%	72,848	$237.00
2010	$14,070,000	$5,144,327,985	0.27%	74,518	$188.81
2011	$40,480,000	$5,112,034,174	0.79%	71,741	$564.25
2012	$38,749,000	$5,156,355,933	0.75%	71,741	$540.12
2013	$37,051,000	$5,228,962,017	0.71%	72,173	$513.36
2014	$34,612,000	$5,285,091,435	0.65%	72,507	$477.36
2015	$32,100,000	$5,317,314,009	0.60%	72,947	$440.05
2016	$29,440,000	$5,526,746,003	0.53%	73,698	$399.47

The second type of bonded debt carried by the City are Revenue Bond Issues. These are Combined Utility Water and Sewer Revenue Issues in the original issue amounts of 2009 refunded $19,605,000, 2011 refunded $4,318,000, 2013 refunded $5,895,000 and 2015 revenue bonds $20,130,000 with projected June 30, 2016 outstanding balances of $7,940,000, $3,074,000, $5,235,000 and $20,130,000. The major difference between the Revenue issues and General Obligation issues is that the "full faith and credit" of the City is not pledged for the repayment of the bonds. This debt is payable solely through revenues raised by the City's water and sewer utility systems. The revenues of the enterprise are required by statute to be applied with the following priority: (1) to pay the operating, maintenance and capital expenses of the utility, (2) to pay when due the interest on and principal of outstanding bonds issued for capital projects that are or were part of the utility, and (3) for any other lawful purpose. As with General Obligation bonds, the issue of revenue bonds requires the approval of the North Carolina Department of State Treasurer, Local Government Commission.

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

Lastly, the City incurred a final type of debt during fiscal years 1996, 2002, 2003, 2005 and 2011. These Certificates of Participation (COPS) were issued to build a new police facility for 1996, to build four Fire Stations and purchase equipment for 2002, to renovate the old Gaston County Courthouse to be used as City municipal offices for 2003, to partially refund the 1996 COPS for 2005 and in 2011 to build a Conference Center, an Educational Center at the Museum, Park improvements and refunding of the 2002 issue for fire stations and equipment. The major distinction which needs to be made is that this type of debt does not pledge the "full faith and credit" of the City either, but rather offers the investors the property as security for the certificates and the repayment is subject to annual appropriation. These issues operate similar to a conventional home mortgage whereby the property collateralizes the loan. Debt service on these issues are funded through property tax revenues and monthly chargebacks to operating departments for use of the equipment.

The following charts are the debt payment schedules for the City's bonded debt. They are presented with the distinctions made between the various types of debt: General Obligation bonded debt, Revenue Issue debt and outstanding Certificates of Participation.

General Obligation Bonds Outstanding

Fiscal Year	Bonds Payable	Interest Payable	Total
2017	$2,769,000.00	$1,206,131.00	$3,975,131.00
2018	$2,006,000.00	$1,114,448.00	$3,120,448.00
2019	$1,855,000.00	$1,052,156.00	$2,907,156.00
2020	$1,905,000.00	$991,856.00	$2,896,856.00
2021	$1,975,000.00	$913,906.00	$2,888,906.00
2022	$2,045,000.00	$825,763.00	$2,870,763.00
2023	$2,085,000.00	$743,782.00	$2,828,782.00
2024	$1,910,000.00	$660,894.00	$2,570,894.00
2025	$1,910,000.00	$578,059.00	$2,488,059.00
2026	$1,910,000.00	$492,956.00	$2,402,956.00
2027	$1,910,000.00	$403,399.00	$2,313,399.00
2028	$1,910,000.00	$310,261.00	$2,220,261.00
2029	$1,750,000.00	$217,044.00	$1,967,044.00
2030	$1,750,000.00	$130,226.00	$1,880,226.00
2031	$1,750,000.00	$43,409.00	$1,793,409.00
	$29,440,000.00	$9,684,290.00	$39,124,290.00

	Year	Total	Principal	Interest
This Year's Requirement	2017	$3,975,131.00	$2,769,000.00	$1,206,131.00
Maximum Requirement	2017	$3,975,131.00	$2,769,000.00	$1,206,131.00

Combined Water and Sewer Revenue Bonds Outstanding

Fiscal Year	Bonds Payable	Interest Payable	Total
2017	$3,616,000.00	$1,362,944.00	$4,978,944.00
2018	$3,747,000.00	$1,228,321.00	$4,975,321.00
2019	$3,892,000.00	$1,088,655.00	$4,980,655.00
2020	$1,737,000.00	$943,466.00	$2,680,466.00
2021	$1,923,000.00	$884,662.00	$2,807,662.00
2022	$1,987,000.00	$817,017.00	$2,804,017.00
2023	$2,049,000.00	$754,851.00	$2,803,851.00
2024	$2,116,000.00	$690,666.00	$2,806,666.00
2025	$2,192,000.00	$615,515.00	$2,807,515.00
2026	$955,000.00	$546,488.00	$1,501,488.00
2027	$995,000.00	$508,288.00	$1,503,288.00
2028	$1,040,000.00	$458,538.00	$1,498,538.00
2029	$1,095,000.00	$406,538.00	$1,501,538.00
2030	$1,150,000.00	$351,788.00	$1,501,788.00
2031	$1,205,000.00	$294,288.00	$1,499,288.00
2032	$1,240,000.00	$258,138.00	$1,498,138.00
2033	$1,280,000.00	$220,938.00	$1,500,938.00
2034	$1,320,000.00	$182,538.00	$1,502,538.00
2035	$1,385,000.00	$116,538.00	$1,501,538.00
2036	$1,455,000.00	$47,288.00	$1,502,288.00
	$36,379,000.00	$11,777,465.00	$48,156,465.00

	Year	Total	Principal	Interest
This Year's Requirement	2017	$4,978,944.00	$3,616,000.00	$1,362,944.00
Maximum Requirement	2019	$4,980,655.00	$3,892,000.00	$1,088,655.00

Certificates of Participation Outstanding

Includes Limited Obligation Bonds

Fiscal Year	Bonds Payable	Interest Payable	Total
2017	$1,166,667.00	$609,514.00	$1,776,181.00
2018	$1,038,333.00	$572,621.00	$1,610,954.00
2019	$915,000.00	$542,977.00	$1,457,977.00
2020	$925,000.00	$506,377.00	$1,431,377.00
2021	$935,000.00	$467,873.00	$1,402,873.00
2022	$930,000.00	$427,404.00	$1,357,404.00
2023	$520,000.00	$386,315.00	$906,315.00
2024	$535,000.00	$360,471.00	$895,471.00
2025	$550,000.00	$333,079.00	$883,079.00
2026	$565,000.00	$304,094.00	$869,094.00
2027	$585,000.00	$270,239.00	$855,239.00
2028	$600,000.00	$235,186.00	$835,186.00
2029	$620,000.00	$199,234.00	$819,234.00
2030	$645,000.00	$162,084.00	$807,084.00
2031	$665,000.00	$123,435.00	$788,435.00
2032	$685,000.00	$83,588.00	$768,588.00
2033	$710,000.00	$42,543.00	$752,543.00
	$12,590,000.00	$5,627,034.00	$18,217,034.00

	Year	Total	Principal	Interest
This Year's Requirement	2017	$1,776,181.00	$1,166,667.00	$609,514.00
Maximum Requirement	2017	$1,776,181.00	$1,166,667.00	$609,514.00

BUDGET AMENDMENT PROCESS

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

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

Transfers Between Funds and Fund Appropriation Increases and/or Decreases (Procedures 2 & 3) A budget ordinance amendment which results in either an increase or decrease in a fund's total budget or transfers monies between funds require City Council approval. For example, if revenue is received during the fiscal year that was not included in the original adopted budget, the City Council may appropriate this revenue and budget a corresponding expenditure for a stated purpose. Additionally, the City Council may elect to transfer, contribute to or reimburse one fund from another fund for a stated purpose. In any of these instances an increase in the fund’s budget is the result. To process these amendments, the same process is followed as outlined above with the additional step of presentation to the City Council after the City Manager's approval. After Council deliberation, if approved, the Budget Amendment is filed with the City Clerk and returned to the Budget Office to complete the process of updating the general ledger.

ACCOUNTING SYSTEM and BUDGETARY CONTROL

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

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

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

Fund Accounting

Governmental Funds

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

General Fund The General Fund is the general operating fund of the City. The primary revenue sources are ad valorem taxes, state-shared revenues and transfers from the Enterprise Funds. The primary expenditures are for public safety, streets and highways, parks and recreation, museum and general government services.

Special Revenue Funds The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City has ten Special Revenue Funds - the Community Development Block Grant Fund, the CD/Affordable Housing Revolving Loan Fund, the CD/Rehabilitation Revolving Loan Fund, the CD/Section 108 Guaranteed Loan Fund, the CD/Community Housing Development Organization Fund, the Occupancy Tax Fund, the Uptown Municipal Services District Tax Fund, the Technology Support Fund, the Solid Waste Disposal Tax Fund and the Infrastructure Rehabilitation Fund.

Capital Project Funds The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The City has three Capital Projects Funds within the Governmental Fund types.

Proprietary Funds

These funds are sometimes referred to as "income determination," "nonexpendable," or "commercial type" funds and are used to account for a government's on-going organizations and activities which are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities, where net income and capital maintenance are measured, are accounted for through proprietary funds. The generally accepted accounting principles here are those applicable to similar businesses in the private sector, and the measurement focus is the economic condition of the fund as a result of the events and transactions of the period. Events and transactions that improve the economic position of a proprietary fund are reported as revenues or gains in the operating statement. Those that diminish the economic position are reported as expenses or losses.

Enterprise Funds Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City of Gastonia has six Enterprise Funds: the Water and Sewer Fund (with accompanying Renewal and Replacement Fund and Capital Expansion and Development Fund), the Electric Fund (with accompanying Renewal and Replacement Fund), the Stormwater Utility Fund, the Solid Waste Management Fund and the Transit System Fund.

Internal Service Funds Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. An Internal Service Fund for Vehicle/Equipment Renewal & Replacement was instituted in Fiscal Year 1995.

In 2005, a Technology Services Internal Service Fund was created and departments are being charged for hardware,internet access and for applications. In 2007 a Health Self-Insurance Internal Service Fund was created and during 2008 a Dental Self-Insurance Internal Servie Fund was created.

Fiduciary Funds
These funds account for assets held by the City in a trustee capacity or as an agent for other governmental units and for other funds. Each trust fund is accounted for as either a governmental or a proprietary fund.

Trust and Agency Funds (Expendable) This type of trust fund is one in which the principal and its earnings may be expended in the course of their designated operations. The City created a trust fund for Police Federal and State Asset Forfeiture in Fiscal Year 1995. During Fiscal Year 1998, the City created a trust fund for a Police Memorial.

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

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

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

Deposits and Investments

Deposits

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

All of the City's deposits are either insured or collateralized by using one of two options. Under Option 1, all deposits over the federal depository insurance coverage are collateralized with securities held by the City's agent in the City's name. Under Option 2, a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name to the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the City, these deposits are considered to be held by the City's agent in the City's name. The amount of the pledged collateral is based on an approved averaging method for non-interest bearing deposits and the actual current balance for interest bearing deposits. Depositories using Option 2 report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the City or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the City under Option 2, the potential exists for undercollateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. The City utilizes one official depository which collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

Investments

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

Budgetary Data

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

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

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

RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

The Total Fiscal Year 2017 budget for the City of Gastonia is $223,807,629. This incorporates both operating costs as well as funding for capital needs. The operating budget is $216,839,587. These funds cover departmental operating expenses and human resources costs throughout the City. The Capital budget amounts to $6,968,042 for FY 2017 new funding.

The City of Gastonia has several elements of capital expenditures incorporated in its annual budget which are distinguishable from its operating budget. Operating capital items which cost more than $5,000 (office equipment, furniture, etc.) are included in the individual operating budgets where they were originally requested. All vehicles and large pieces of equipment are being "bought" through the Vehicle/Equipment Renewal & Replacement Fund and "leased" to the operating departments.

Each year as part of the budget preparation process, the City Manager's office, along with the Budget Office and affected departments, propose a five-year capital improvement program for each major capital fund. These projects usually represent expenditures that result in the acquisition, addition, or improvement to physical assets with an extended life greater than 5 years.

The program, which emerges after a series of coordination and planning sessions with the City Manager, is basically a planning tool for management and the City Council. The first year of the plan is the only year considered for budget adoption purposes since needs and priorities change from year to year. The projects listed in following years give an idea of future needs and to help facilitate future budget planning.

The Capital Project plan is adopted in the form of a Capital Projects Ordinance. This allows for long-range planning and multi-year appropriations for multi-year capital projects. The long range planning process also incorporates associated operating costs once construction is completed. An example of this planning is the ongoing water treatment facility rehabilitation project. During the budget process, staffing needs and other operating cost projections are prepared to begin addressing potential long-term operating expenses. By planning ahead, the funding for staff members and other day-to-day operating costs can be forecast in subsequent operating budgets.

Please note that with each capital project funded, there could be related operating costs. If applicable, these costs are funded in the departmental operating budgets and usually lead to bottom line increases in expenditures, although on occasion, a new capital project can actually reduce operating expenditures. This year's Capital Projects budget has appropriations budgeted of $6,968,042.

It is the City’s policy to substitute capital expenditures for operating expenditures whenever possible. Technology has been the principle method used to implement this policy. For example, the planned implementation of a GPS / AVL (vehicle) tracking system will make us more efficient and more respondent to our customer needs. The recent implementation of portable laptops for our Operations Crew Chiefs provide ‘real time’ field access to our extensive infrastrucutire, again creating a higher level of efficieny, production, and customer service. Computer technology has also been responsible for continuing the minimization of increases in personnel as our service areas expand. City functions are evaluated periodically to determine if a capital expenditure can have a positive impact on operational procedures and either minimize or reduce annual operating costs.

Major Projects for Fiscal Year 2016 and 2017

	Project	Capital Cost	Project Start Date	Estimated Completion Date	Estimated New Operating Personnel	Total New Estimated (Costs)/Savings	Notes
Water & Sewer	1) Water Treatment Plant Rehabilitation	$65,000,000	FY 12/13	FY 17/18	0 FTE	$114,808,343	Rehabilitation of the Water Treatment Plant's, Filter Trains 1-4 and North Clearwell. Preliminary design was complete in FY 12/13. Construction of Phase I, the Clearwell will be complete in the Fall of 2016. Phase II, Renovations and Upgrades, is scheduled to be complete in FY/18. Savings are based on studies done to determine the cost of building another plant instead of rehabilitating the current one. Funding is from the issuance of Revenue Bonds and State Revolving Loans.
	2) Long Creek WWTP (Internal Sewer) - Phase I	$350,000	FY 16/17	FY 16/17	0 FTE	$0	Replacement of existing internal plant sewer line, used for conveyance of various liquid byproducts back into the head of the plant for treatment.
	3) Remount Road Sewer Improvements	$675,000	FY 16/17	FY 16/17	0 FTE	$0	Replacement by pipe bursting and direct bury of existing 8" to 12" HDPE or DIP with Protecto 401
	4) Firestone Area Sewer Improvements - "Find & Fix"	$1,000,000	On-going	On-going	0 FTE	$68,000/year	Reduction of inflow and infiltration in sewer lines in the Firestone basin and new parallel sewer line for the additional capacity.
	5) Southfork Regional Sewer Project	$3,400,000	FY 16/17	TBD	0 FTE	$70,000/year	City participation in sewer consolidation project with Cramerton, McAdenville, Lowell and Pharr Yarns. $3,000,000 is from a 0% interest SRL and $600,000 grant from CWMTF.
	6) Eagle Road Hydraulic Structure and Downstream Main	$260,000	FY 16/17	TBD	0 FTE	$0	Replacement of the existing hydraulic structure and piping that receives flows from the Baltimore, Lakewood and Timberlake sewer pump stations. The project will replace the current undersized structure.

	Project	Capital Cost	Project Start Date	Estimated Completion Date	Estimated New Operating Personnel	Total New Estimated (Costs)/Savings	Notes
	7) Waterline Improvements	$120,000	FY 16/17	TBD	0 FTE	$12,600/year	Upgrade of 2" PVC lines to 8" due to high number of line breaks from Highland to Cramerton
	8) Sewer Pier Failures	$800,000	FY 15/16	FY 16/17	0 FTE	$0	Replacement/repair of failing sewer piers at various locations within the City
Electric	1) Economic Development	$250,000	Ongoing	Ongoing	0 FTE	$0	On-going Technology Park Development; new customer load
	2) Sub Station at Gastonia Technology Park	$3,000,000	Ongoing	Ongoing	0 FTE	$0	Project is currently under design and site is being prepared; built for new economic development.
	3) Electric System Upgrades	$150,000	Ongoing	Ongoing	0 FTE	$0	Install primary infrastructure in revitalized commercial and resdiential developments.
	4) Primary Tie Lines	$200,000	Ongoing	Ongoing	0 FTE	$0	Extend primary infrastructure to balance existing load between delivery points and serve new customers.
General	1) Catawba Creek Greenway Extension	$410,000	FY 16/17	TBD	0 FTE	$0	Extension of the existing Catawba Creek Greenway from Ferguson Park to Marietta Street. Construction will be funded 100% by FHWA and NCDOT

	Project	Capital Cost	Project Start Date	Estimated Completion Date	Estimated New Operating Personnel	Total New Estimated (Costs)/Savings	Notes
	2) Downtown/Lineberger Park Pedestrian/Bicycle Connector	$437,500	FY 14/15	TBD	0 FTE	TBD	Pedestrian and bicycle improvements between Lineberger Park and the intersection of East Second Street and South Marietta Street. Funding will be (80%) from CMAQ and the (20%) local match.
	3) Schiele Museum Building Settlement	$325,000	TBD	TBD	0 FTE	TBD	Foundation and structural repair to the Schiele Museum. Under contract with consultant to design the "fix".
	4) Greenway Collapse at Fern Forest Drive	$325,000	TBD	TBD	0 FTE	TBD	Repair failing culvert and adjoining streambank, erosion and deterioration that is causing the greenway trail to collapse.
Streets	1) Street Resurfacing	$1,550,000	On-going	On-going	0 FTE	$0	Continues the City's street resurfacing program to provide needed maintenance to existing roads.
	2) Traffic Calming	$45,000	On-going	On-going	0 FTE	$0	Installation of speed humps at various locations around the city. Speed Humps are installed by petition as per City Policy.
Stormwater	1) Third Ave/Woodland Ave/Church Street	$200,000	FY 16/17	TBD	0 FTE	$0	Slip lining the existing culvert and constructon of 2 new head walls.
	2) South Street Phase I (from Second Avenue to Third Avenue)	$650,000	FY 16/17	TBD	0 FTE	$0	Upsizing the existing system in order to better control the flow of rainwater runoff

BUDGET POLICIES

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

Financial Policies

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

1. City Council provides general guidance through the adoption of the annual budget while the City Manager is given the maximum flexibility to implement the budget throughout the fiscal year. To this end, City Council has adopted a series of policies designed to give the Manager authority to, among other things, transfer of funds within appropriations to meet changing operational needs and to move personnel positions during the year throughout the budget so long as total authorized head-count is not exceeded.

2. The budget process places emphasis on those personnel and management issues of critical importance to the City's fiscal health: Employee relations, office automation, implementation of new technologies, long-term work force planning and management incentives. In doing so, it provides for adequate levels of funding for all retirement systems and maintains the principle of avoiding layoffs to balance the budget by planning personnel reductions to come from attrition whenever possible.

3. Generally, expansion of existing service and programs, or the addition of a new service or program is considered in the proposed budget only when a new revenue source can support the ongoing costs or when the requesting department can identify an existing service or program which can be reduced or eliminated.

4. The City shall monitor departmental expenditures on a monthly basis to ensure conformity to adopted budgets and prepare monthly financial reports on all major funds comparing actual revenues and expenditures to budgeted amounts. This report shall be presented to City Council at public session.

5. Where possible, the City shall combine performance measurement and productivity indicators with the budget to enable the ongoing analysis of operating effectiveness and efficiency.

6. The City shall avoid budgetary practices or procedures that balance current period expenditures at the expense of future years' revenues or that utilize one-time revenues for on-going expenditures and it shall be general policy not to use prior year Fund Balance for operating and other on-going expenditures.

7. The budget shall provide for the satisfactory maintenance of capital facilities and equipment, and for their orderly replacement.

8. The Operating and Capital Budgets shall fully describe the major goals to be achieved by department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions of prior year accomplishments and mission statements for each department and division.

9. The City shall finance essential City services which have a City-wide benefit in the budget from revenue sources which are generated from a broad base, i.e., property taxes, sales taxes and other State shared revenues.

10. Minimize the impact in use of property tax financing by seeking alternative financing for City services, which focus on user fees for responsive services and upgrading and/or enhancement of the property tax base.

11. The City shall refine assessment financing formulas and user fee rate structures on a yearly basis to continually and accurately charge the cost of service provided to the benefiting user or customers served, while being sensitive to the needs of low-income citizens.

12. The City shall actively oppose any legislation which forces local service mandates without concurrent Federal, State or Regional funding or providing additional locally controlled funding sources.

13. Each operating fund shall budget a working capital reserve to ensure the timely meeting of unforeseen events and provide operational flexibility throughout the year.

Revenue Policies

1. The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.

2. The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.

3. The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City should review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.

4. The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

Reserve Policies

1. The City shall strive to maintain a minimum undesignated General Fund Balance at 8.33% or in an amount equal to at least one month of General Fund operations, and shall work towards the goal of matching the undesignated General Fund Balance at 12% .

2. The City shall respect the integrity of fund balances and allow each enterprise fund to retain all excess earnings as fund balance.

Accounting, Auditing and Financial Reporting Policies

1. An independent audit shall be performed annually.

2. The City shall produce a comprehensive annual financial report in accordance with Generally Accepted Accounting Practices (GAAP) as outlined by Governmental Auditing, Accounting and Financial Reporting (GAAFR).

3. The City shall maintain accounting control systems to ensure the safety of all assets held in the public trust and staff shall perform periodic unscheduled audits of all City departments that handle cash and negotiable instruments in the course of daily activities.

Investment Policies

1. The City shall make a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled such that investment capabilities are maximized and guidelines set forth under North Carolina General Statutes.

2. The City shall invest funds by using a specific, but flexible, investment strategy to secure high returns of income on cash flows that are in excess of current needs and, when permitted by law, will pool cash from several different funds to maximize its potential earnings. Investments will be structured according to the City's overall financial condition in anticipation of financial opportunities and obligations.

3. The City's accounting system will provide regular information concerning cash position and investment performance and will allow earnings to be reflected monthly on financial reports.

Debt Policies

1. The City shall confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and where the issuance of long-term debt is required, it will repay the bonds within a period not to exceed the expected useful life of the project.

2. The City shall attempt to keep average maturity of general obligation bonds at or below 20 years.

3. When possible, the City shall use special assessment, revenue, or other self-supporting bonds.

4. When approving bonds for capital projects, Council shall increase the needed revenue for debt service at the time the project is approved.

5. The City shall not incur long-term debt to support current operations.

6. General obligation debt shall not be used for enterprise activities.

7. The City shall maintain a sound relationship with all bond-rating agencies and will keep them informed about current capital projects and other important fiscal events. Appropriate City staff shall endeavor to visit each agency and/or arrange for a local visit by agency officials once per year.

Capital Improvement Budget Policies

1. The City shall maintain the fiscal integrity of the City's operating, debt service and capital improvement budgets in order to provide services, construct and maintain public facilities, street and utilities.

2. The City shall make all capital improvements in accordance with an adopted capital acquisition program.

3. The City shall develop a five-year plan for capital improvements, with proposed funding sources identified for each project. The plan should be updated and extended annually.

4. The City shall coordinate decision making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities as well as planning for future needs.

5. The City shall use intergovernmental assistance to finance only those capital improvements that are consistent with the adopted capital improvement plan, City priorities, and for which operating and maintenance costs have been included in the operating budget.

6. The City shall attempt to maintain all its assets at a level adequate to protect the City's capital investment, to minimize future maintenance and replacement costs, and to maximize operating efficiency.

7. The City shall maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements with an ongoing systematic bonding program, which spreads the costs of the improvements to benefiting citizens, present and future.

Intergovernmental Policies

1. The City shall continuously review its programs and procedures in light of savings or other efficiencies to be gained through cooperation and consolidation opportunities with the County and the surrounding municipalities.

2. The City shall take advantage of public and private grant opportunities that support approved programs and projects.

3. The City shall maintain and enhance, where appropriate, incentives for surrounding municipalities to abandon their water/sewer systems and become long-term utility customers of the City.

LONG RANGE PLANNING

Gastonia has become a model for long-range and strategic planning in all areas of City Government. The City's long-range planning process is citizen driven. The City has a long tradition of acknowledging the importance of citizen input on major capital improvement decisions. During the past two decades, the City Council has appointed a number of citizen committees to study and recommend major capital improvements to the City Council and voters.

These major committees include: Capital Projects Study Committee, Committee on Surface Transportation, Citizens' Committee for Economic Progress, the Water and Sewer Capital Needs Study Committee, and the Citizens Stormwater Advisory Committee. Every priority identified by these committees has been subsequently approved by City Council and/or the voters. These projects include: Mountain Island Lake Water Supply ($12 million - voter approved), Road Bond Improvement Program ($35 million - voter approved), Long Creek Wastewater Treatment Plant Upgrade/Expansion ($22 million - Revenue Bond), Police Headquarters ($8 million - Council approved and dedicated a 2-cent tax increase to cover debt service), four Fire Stations, including a new Headquarters ($8.2 million and raised taxes to cover debt service), Martha Rivers Youth Complex ($4.5 million - Council approved and funded through existing 3-cent Capital Improvement Program), and renovations at the old Gaston County Courthouse. These renovations resulted in the opening of the Garland Municipal Business Center, a customer friendly, one-stop development center that coordinates all development initiatives throughout Gastonia's jurisdictional area.

There are currently four (4) citizen committees studying future plans for the City. They are as follows: The 2020 Comprehensive Plan Update Committee, Long Range Recreation Planning Committee, the Citizens Stormwater Committee and the Schiele Museum Board of Trustees. The Long Range Recreation Planning Committee has completed its work.

2025 Comprehensive Plan

City Council adopted Gastonia's first Comprehensive Plan, *CityVision 2010*, in July 1995. Since the adoption of the award-winning plan, the City has successfully implemented many of the goals and objectives, such as the sphere of influence agreement with Dallas, the new Avon and Catawba Creeks Greenway, and the Gateway Corridor Overlay. In January 2001, the City began the process to update the plan. The new plan, *Gastonia 2025: Our Place in the Future*, has two phases. The first phase was the formulation of 11 "key guiding principles" that have become the plan's foundation as it is being written. The second stage is writing the actual plan, which includes goals and objectives to achieve the key guiding principles and land use analysis by sector. A steering committee of 25 people from throughout the community has led the process, receiving technical support from the Planning Department. The final topic was reviewed summer 2005 with sector analysis starting immediately thereafter. On May 17, 2011, City Council adopted the 2025 Comprehensive Plan. The

plan is an evolving document that compiles information, community dialogue, and preferred public policy choices for the City, through the year 2025. The Plan establishes a vision for the City (as established by the citizens), and will guide policymakers as they make decisions about the physical, social, and economic development of the community.

Corridor and Transportation Plans

In 1999, the City Council adopted its third of a series of local "corridor" development plans. These comprehensive staff studies address problem areas around the City in an effort to spur development and stabilize neighborhoods. The most recently adopted plans include - the North US 321 Corridor Study, addressing long standing neglect to this major entrance to the City and the North New Hope Road Corridor Plan, identifying appropriate future land uses along the new five lane facility. Landscaped medians, decorative crosswalks and other improvements to this important US 321 gateway into the City are presently under construction. The Planning Department completed a major corridor study for Franklin Boulevard in 2007. The City completed a Multi-Modal Transportation Center and Development Plan in 2009, plus a preliminary cost study for a commuter rail system between Gastonia and Charlotte on the NCDOT P & N rail corridor. The City also completed a preliminary Rapid Transit to Charlotte study, in 2005. In conjunction with the Gaston Urban Area Metropolitan Planning Organization, the City maintains a long range Transportation Plan, updated every three years.

Parks and Recreation Facility Master Plan

In April 1996, the City's Parks and Recreation Department, in conjunction with the Citizen's Advisory Committee on Parks and Recreation, completed a first ever Parks and Recreation Facility Master Plan. This plan was a comprehensive analysis of current Parks and Recreation facilities and programs, current trends and issues in recreation demand, and goals and objectives for future recreational decision-making. It concluded with a facility-by-facility needs analysis for development of a coordinated budgetary approach to meeting these needs. In late 2002 the City Council formed a committee to undertake the task of preparing a Long Range Plan for Parks, Recreation, and Open Spaces, with the assistance of city staff. The committee consisted of the Recreation Advisory Commission (RAC), plus additional members appointed by the City Council. Councilman and RAC Chair, Dave Kirlin chaired the planning group. The City's Parks and Recreation and Planning Departments worked together to support the Committee. A completed plan was approved by the committee in the Spring of 2005 and was adopted by Council on November 15, 2005. It was given the title *GASTONIA- VISION FOR A HEALTHY COMMUNNITY – A Plan for Parks, Recreation and Open Spaces, 2005-2020*. The implementation of the Facility Master Plan began with the Lineberger Park Renovation and Revitalization Project. The Council unanimously approved revisions to Phase I of the Lineberger Park Master Plan and a $500,000 matching grant application to the North Carolina Parks and Recreation Trust Fund in January 2006. The PARTF Grant Awards was announced in June 2006 and the City is a grant recipient. Project planning and utility site work began in early 2007 and the Skate Park has been relocated to a permanent home at Phillips Center. Construction of the $1.3 million project was completed in June 2009. Phases II and III at Lineberger Park were completed in June 2012. Phase II consisted of the renovation of the eastern node of the park and included an extension of the greenway trail connector of the park, relocation of the Vietnam War Memorial, new playground area, shelter renovations, new restrooms and open space. Phase III was the total renovation of

the swimming pool and bathhouse. The new zero-depth entry pool has a 2-story slide, lazy river, dumping buckets, and spray features. The Rankin Lake renovation construction project was completed in August 2012 and opened to the public on August 30, 2012. The renovations at Rankin Lake Park consisted of adding fixed piers and floating docks on the lake, providing electric boats for lake access, 1.8 miles of walking trails, picnic shelters, playground equipment and some minor renovations such as repainting and new commercial appliances to the existing clubhouse. When the park reopened, visitors were able to rent paddle boats, canoes and kayaks.

Sidewalks, Bikeways and Greenways Plan

In late 1996, City Council approved a Citizens Study Committee on Sidewalks, Bikeways and Greenways. This Citizen's Committee effort culminated in April 1998, with a completed Strategic Plan presented to City Council for their acceptance. As a result of the planning process, the City has subsequently been awarded a 1998 North Carolina Clean Water Trust Fund Grant of $347,000 to establish the City's first greenway, a 1999 DOT Grant of $548,320 for construction of the greenway and a 2000 Community Foundation of Gaston County grant of $130,000 for development of access points for the greenways. The 2-½ mile Greenway was dedicated in 2002. Using funds from a small NCDENR grant, the City paved an additional 625' of trail in 2004. This summer, using some additional grant money and assistance from city crews, the City will bring the trail through the Union Road culvert. A greenway system is a never-ending project with trails weaving together all parts of the city. In 2009, the City updated its Greenway Plan, as part of the region wide Carolina Thread Trail Planning process.

Economic Development

In 1997, The Partnership for Economic Growth, a Council Citizens Committee proposed that the City purchase and develop a new 300+ acre industrial park to ensure sufficient industrial growth for the City into the 21st century and the City is identifying suitable parcels for purchase. The Council secured three-year options on almost 400 acres of land surrounding Gaston College for the site. Early in 1998, the City transferred their options to Gaston County for development of the Park through their Economic Development Office. The City and County jointly funded the entrance road to the Park. The first major tenant, Pass and Seymour LeGrand, opened a $30 million facility in July 1999. A new electric substation to serve the park was completed in fiscal year 2002. Today the economic development plans for the City are coordinated with the Gaston County Economic Development Commission, the Gaston County Chamber of Commerce and all Gaston County Municipals through the Gaston 2012 Economic Development Plan. In the past, the Gastonia Technology Park (GTP) has become home to 2 international businesses. LANXESS Corporation, a German company, manufactures a wide range of specialty chemicals and polymers. The Gaston County project will manufacture high-tech compounds that enable engineers to design, as an example, lighter and safer parts for automobiles. Increased efficiency standards are driving demand for these advanced materials. The $15 million investment will create 55 new jobs. REPI is the second firm to locate at the GTP.recently. The Italian company develops and produces high performance liquid colors, additives, and dosing systems for applications in the polyurethane sectors (automobile, footwear, furniture) and the thermoplastic sectors (soft drink bottles, cosmetics). The company plans to create 27 new jobs and invest $5.8 million. Two additional facilities are currently being constructed in the GTP, CTL Packaging USA will construct a state-of-the-art

consumer products manufacturing facility. The facility will house the divisional corporate office,manufacturing, research & development, customer service and distribution. The investment will be $58.5 million and at full operations the company will employ 131 people. The second facility is Dixon Quick Coupling, with is a subsidiary of Dixon Valve & Coupling of Chestertown, MD, is currently constructing a 100,000 square foot building which is a $5 million investment in Gaston County. Dixon makes metal couplings for hydraulic and pneumatic systems. Its biggest customers are in the oil and natural gas, agricultural, chemical and industrial sectors.

Utility Strategies

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

Water and Sewer Combined Utility

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

The City consolidated systems with the Town of Cramerton, creating Two Rivers Utility (TRU) and also has been approached by the Town of Dallas, the Town of McAdenville, and the Town of Ranlo concerning utility consolidations. Utility consolidation studies with the Town of Dallas and the Town of Ranlo have been completed. TRU has entered into an agreement with the Town of McAdenville to operate their water and sewer system. TRU is working on a regional sewer system project with the Town of McAdenville and Pharr Yarns, LLC to connect their sewer systems to the Duhart Creek Pump Station. This will allow the Town of McAdenville and Pharr Yarns, LLC to decommission their wastewater treatment plants and remove two wastewater discharges from the South Fork River. TRU is currently partnering with the Town of Stanley on a wastewater project that will connect the Town of Stanley to the High Shoals sewer line and allow Stanley to decommission their wastewater plant.

TRU is currently completing a study and preliminary engineering reports for an upgrade of the water treatment plant. The improvements will be constructed in a multi-phase project to allow the water plant to remain in operation while the upgrades are completed. The improvements will provide treatment capacity to take the City of Gastonia into the future.

The City continues to complete improvements to the water and wastewater treatment plants that were identified in the 2004 water and sewer master plans.

Electric Utility

The Electric System faces some of the same challenges as the water and sewer utility, and in addition, it faces problems specific to the electric industry. In 2007, City Council adopted a policy to address emerging issues that will be facing all electric utilities.

Over a period of 15 years, the City has met its goal of reducing transfers to the General Fund to less than 3% of gross fixed assets as recommended by the State Treasurers Office. Increases in wholesale electric costs, as well as, projected increases through the next 10 years, have led City Council to adopt a policy passing on these wholesale increases through to retail customers. This policy addresses the concern of possible rate shock by delaying increases, and ensuring operation and maintenance funding are not compromised.

In 2007, City Council adopted a policy to place 1.2% of retail revenue in fund balance. In addition, City Council adopted a 2.2% of retail revenue to be allocated to capital projects.

Gastonia is fortunate that it is essentially a residential-based system – of its estimated 26,000 customers, 90 are industrial. Of the top ten users, only three are industrial customers totaling less than 5% of total system revenue.

The City continues to adopt innovative economic rates that better serve our customers. Recent additions include: Generation riders, On-Peak rates, a restructuring of both commercial and industrial rates to better correlate to wholesale costs and maintaining minimum demand charges.

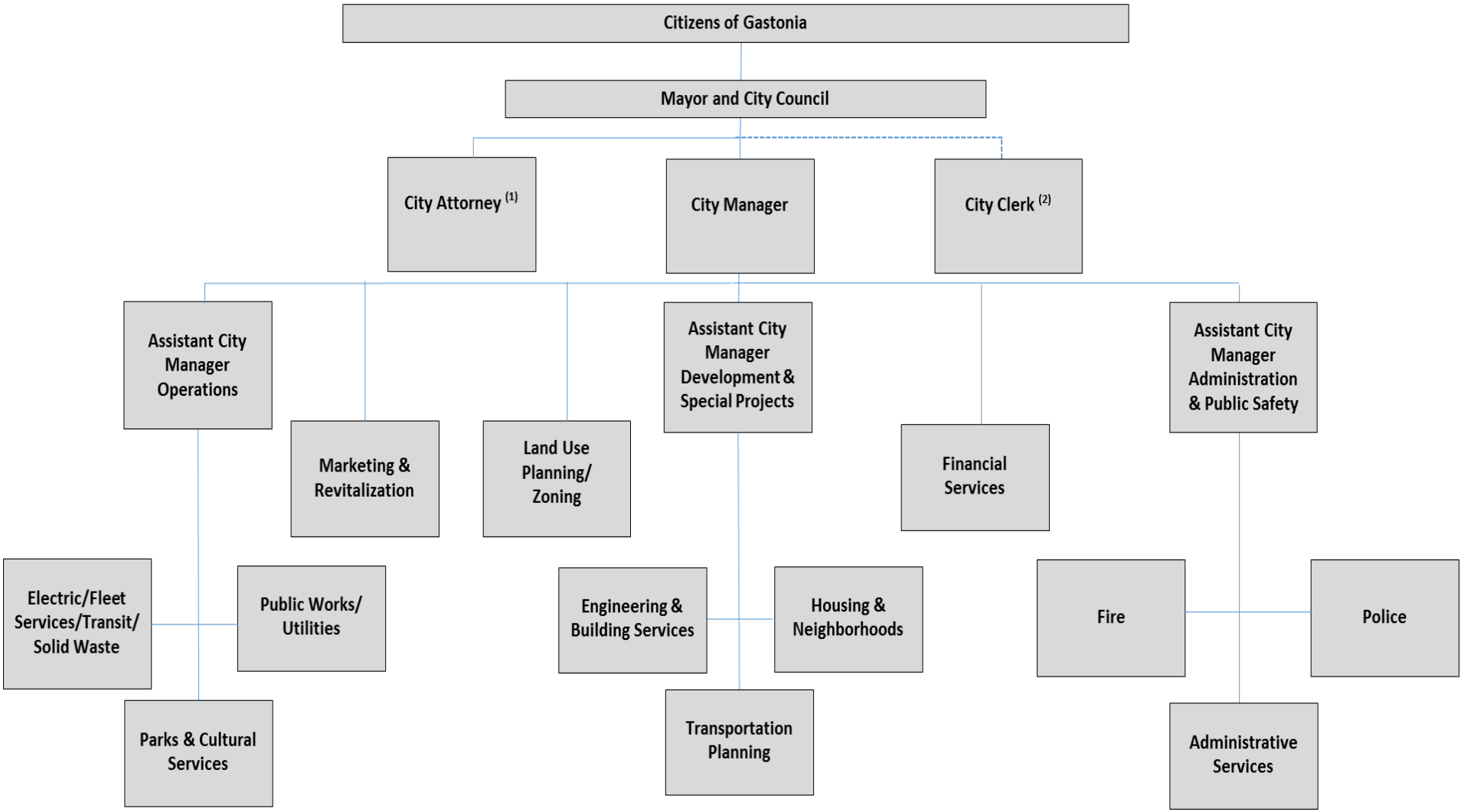
The City continues to market and promote its fiber optic network. This network is also used to promote its economic development efforts by offering alternatives for both voice and data services.

City Council implemented several programs developed by ElectriCities to encourage energy conservation. Programs include; residential heat pump and solar-thermal rebates, as well as, a commercial and industrial site-specific rebate program. In addition to energy conservation programs, Council elected to participate and promote NC GreenPower to offer customers the choice to purchase green alternative energy.

The City has also worked in conjunction with ElectriCities and Gaston County Economic Development Commission to promote development of our Gastonia Technology Park, which has received "Prime Power Park" status by providing backup generation.


GASTONIA
NC
Great Place. Great People. Great Promise.

City of Gastonia, North Carolina
Organizational Chart



(1) Appointed by the City Council
(2) Appointed by the City Council and supervised by the City Manager

Human Resources

The Fiscal Year 2017 Budget contains funding for an organization whose workforce size has decreased over the past decade.

The chart at the lower right of this page depicts changes in budgeted positions and human resources costs. The net change in the number of budgeted positions reflects a decrease of 20 positions since Fiscal Year 2010. During this same period, the City has continued to grow geographically and in population. This clearly demonstrates a rather remarkable effort at controlling the increase of staff resources.

In the budget, the average cost of salary and fringe benefits for each full time employee is approximately $63,491 per year. Consistent management of the size of the City's work force is a critically important factor in controlling not only the cost of human resources but the entire City budget.

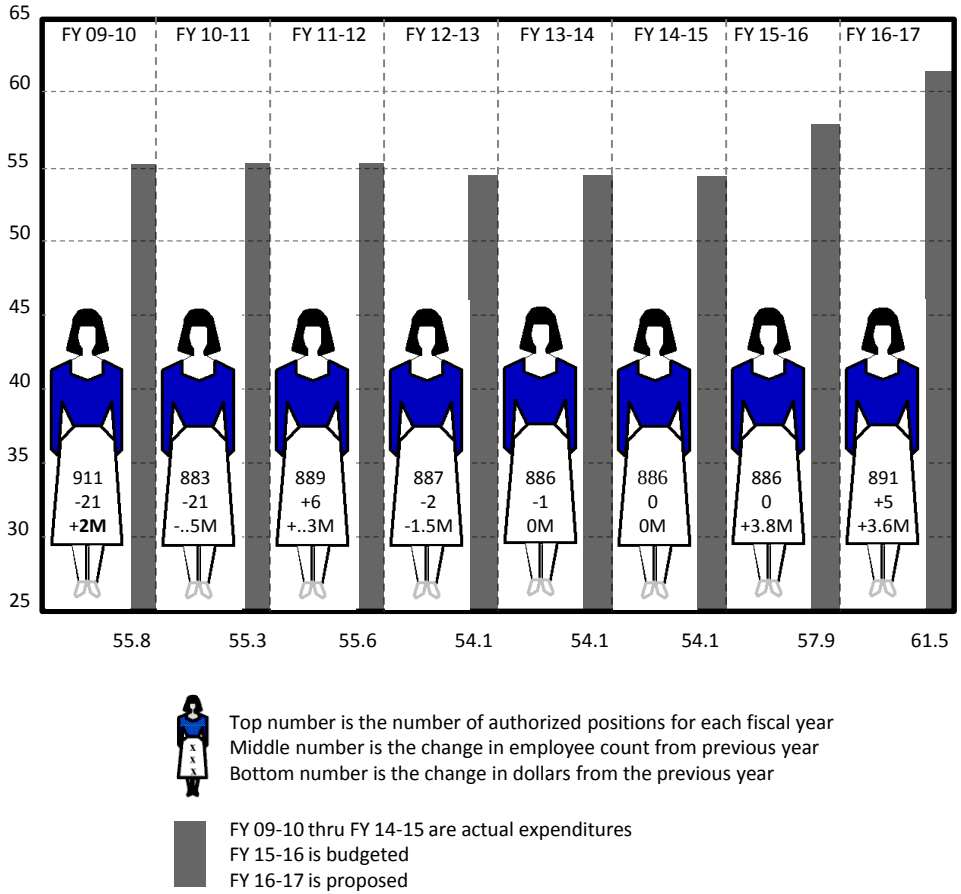
The Fiscal Year 2017 human resources budget is comprised of the following components:

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

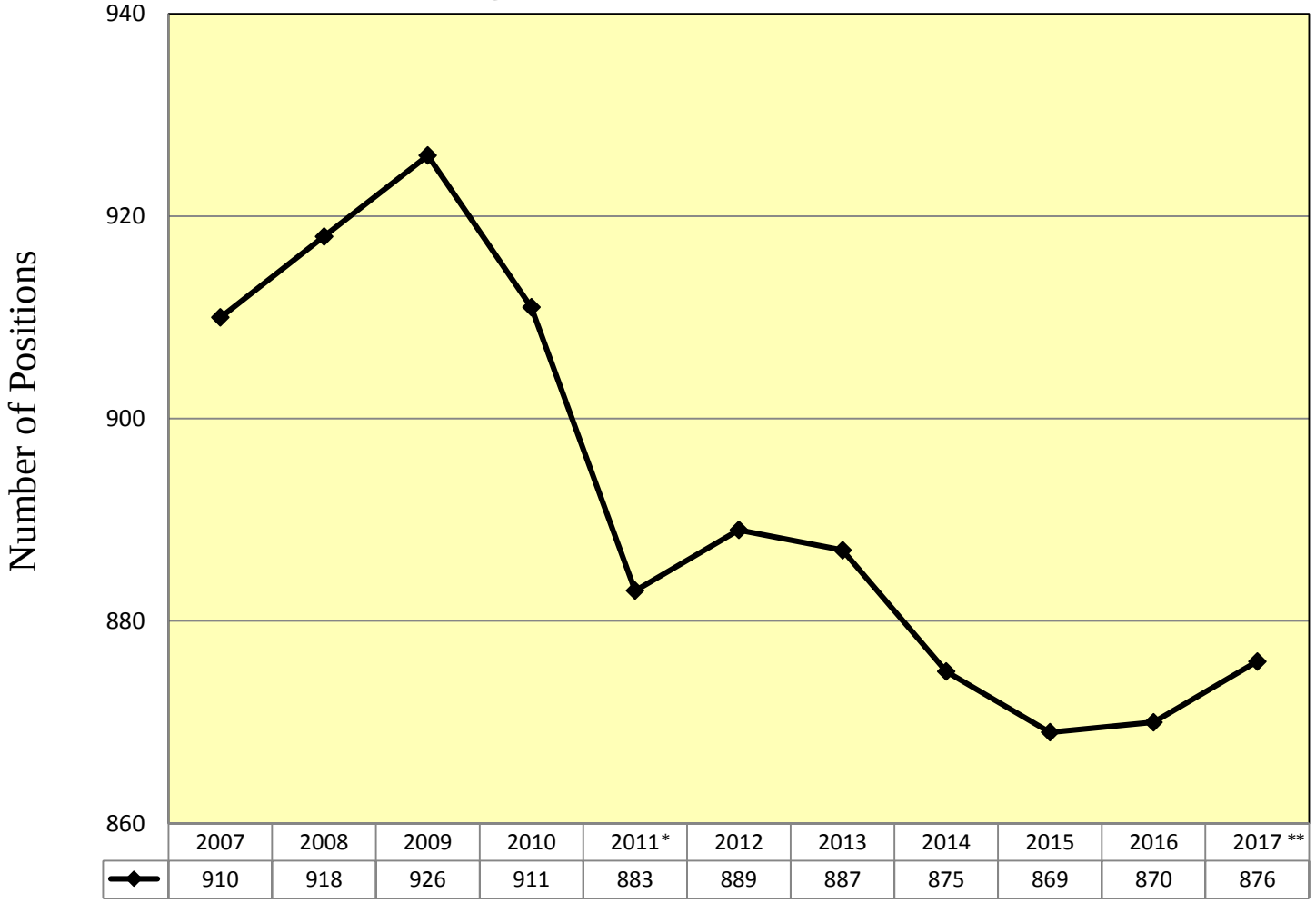
*A Christmas Bonus of 3.50% of salary with a $350.00 maximum.

*A salary increase of 3% was given to all full-time and part-time employees in March, 2016. No additional increases are budgeted for Fiscal Year 2017.

Cost of Human Resources for Recent Fiscal Years in Millions of Dollars



City of Gastonia
Budgeted Full Time Positions



	2007	2008	2009	2010	2011*	2012	2013	2014	2015	2016	2017 **
◆	910	918	926	911	883	889	887	875	869	870	876

• Original budget funded 905 slots,during the fiscal year 2 slots were deleted and 8 ARRA grant Police Officers were added. The revised 2010 budgeted slots were 911.

** Excludes fifteen (15) $0 budgeted positions. Total authorized positions is 891.


GASTONIA
NC
Great Place. Great People. Great Promise.

CITY OF GASTONIA
Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
City Management						
110-420	City Manager	3	3	3	3	
110-471	City Attorney	3	3	3	3	
110-419	Assistant City Manager - Public Infrastructure	1	1	1	1	
110-432	Assistant City Manager - Administration & Public Safety	1	1	1	1	
110-411	Marketing/Communications	1	1	1	1	
Administrative Services						
Human Resources						
110-421	Human Resources	7	8	8	8	
Technology Services						
881-423	Administration	1	1	1	1	
881-424*	Data Processing	1	2	2	2	
881-426*	Telephone Communications	1	1	1	1	
881-427	Computer Support	3	5	6	6	
881-428*	Database Administration	2	2	2	2	
881-429*	GIS Administration	3	2	2	2	
881-430	Mobile Data Systems	1	0	0	0	
881-438*	CIS Applications	3	4	4	4	
881-439	Support Administration	3	2	2	2	
881-444*	Radio Communications	11	11	11	11	
881-453	Core Server/Domain Support	3	2	1	1	
881-516*	M.I.S.	5	5	5	5	

CITY OF GASTONIA
Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
Parks and Recreation						
110-620	Administration	2	3	3	4	
110-596	Downtown Cleaning	2	2	2	2	
110-621	Athletics	7	7	7	7	
110-626	Landscape/Maint. & Development	6	6	6	6	
110-628	Adult Recreation Center	2	2	2	2	
110-622	Roland Bradley Community Center	3	3	3	3	
110-624	Erwin Community Center	3	3	3	3	
110-625	Phillips Community Center	3	3	3	3	
110-630	T. Jeffers Community Center	3	3	3	3	
110-633	Martha Rivers Park	5	5	5	4	-1
110-636	Rankin Lake	1	1	1	1	
Schiele Museum						
110-707	Collect/Research	2	2	2	2	
110-708	Education	6	6	6	6	
110-709	Exhibits	2	2	2	2	
110-712	Administration	3	3	3	3	
110-713	Operations	4	3	3	3	
110-715	Programs	1	1	1	1	
Public Infrastructure						
Planning						
110-490	Planning	5	7	7	7	
110-541	Zoning Administration	2	0	0	0	

CITY OF GASTONIA
Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
Transportation Planning						
110-491	Transportation	4	5	5	5	
Housing & Neighborhoods						
110-493	Housing & Neighborhoods	2	2	2	2	
110-590	Keep Gastonia Beautiful	2	2	2	2	
621-720	Community Development Administration	1	1	1	1	
621-721	Community Development Housing Rehab	1	1	1	1	
624-719	Community Development Home Program	1	1	1	1	
Engineering						
110-552	Engineering	16	15	15	15	
110-540	Building Support	9	10	10	11	1
110-551	Land Development	9	9	9	9	
Enterprise Services						
110-553	Equipment Services	16	17	17	16	-1
331-720	Administration	9	9	9	9	
331-820	Utility Locator	2	2	2	2	
331-832	Electric Service	10	10	10	10	
331-833	Electric Substations	4	4	4	4	
331-834	Electric Street Lights	3	3	3	3	
331-837	Electric Underground Construction	4	4	4	4	
331-838	Electric Line Maintenance	5	5	5	5	
331-839	Electric Line Construction	8	8	8	8	

CITY OF GASTONIA

Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
Enterprise Services - cont'd						
332-494	Transit Administration	3	2	2	2	
332-495	Transit Operation	11	11	11	11	
332-496	Transit Maintenance	4	3	3	4	1
332-498	ADA Paratransit	3	4	4	4	
335-580	Administration	3	2	2	2	
335-581	Refuse Collection	43	43	43	46	3
Public Works/Utilities						
110-502	Building & Grounds	14	14	14	14	
110-559	Traffic Services	8	8	8	8	
110-560	Street Supervision	3	3	3	3	
110-570	Powell Bill	29	29	29	29	
110-572	Landscape Maintenance	7	6	6	6	
110-640	Cemeteries	4	4	4	4	
330-572	Water & Sewer Landscape	3	3	3	3	
330-720	Water & Sewer Administration	5	5	5	5	
330-811	Water Supply & Treatment	21	21	21	21	
330-812	Water & Sewer Customer Service	7	7	7	7	
330-814	Water & Sewer Facility Maintenance	13	13	13	13	
330-815	Water & Sewer Street Maintenance	5	5	5	5	
330-818	Water Line Maintenance	20	20	20	20	
330-822	Sewage Treatment	43	43	43	43	
330-828	Sewer Line Maintenance	21	21	21	21	
336-578	Stormwater Utilities - Operations	5	5	5	5	
336-720	Stormwater Utilities - Admin	3	3	3	3	

CITY OF GASTONIA
Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
Fire						
110-530	Administration	4	4	4	4	
110-531	Fire Prevention	6	6	6	6	
110-532	Operations	130	130	130	130	
110-533	Training	1	1	1	1	
Financial Services						
110-415	Budget	2	2	2	2	
110-440	Accounting	6	6	6	7	1
110-441	Accounts Receivable	6	6	6	6	
110-442	Meter Services	12	12	12	12	
110-443	Purchasing	3	3	3	3	
110-445	Warehouse	2	2	2	2	
110-449	Administration	2	2	2	2	
110-451	Parts Inventory	2	2	2	2	
110-452	Revenue Administration	2	2	2	2	
110-460	Customer Service	9	9	9	9	
Police						
110-509	Investigations	42	42	41	41	
110-510	Administration	6	6	6	6	
110-514	Field Services	118	124	127	129	2
110-515	Problem Analysis Research Center (PARC)	4	4	4	4	
110-518	Support Services	8	8	8	6	-2
110-520	ABC Enforcement	1	1	1	1	

CITY OF GASTONIA
Summary of Authorized Positions

Department		FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	FY 16-17 Budget	Prior Year Change
Police - cont'd						
110-525	Police Records Bureau	13	13	13	13	
611-514	GF Stimulus COPS Hiring Grant	8	2	0	0	0
TOTAL		886	886	886	891	4

*** These cost centers moved from the General Fund (110) to Technology Internal Services Fund (881) for FY 2015**

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-329-329000 INTEREST	21,452	17,847	17,500	50,111	28,000	28,000	10,500	60.00%
110-410-320000 PERMITS & FEES	765	595	690	600	690	690	0	0 %
110-410-331030 CELLULAR TOWER RENTAL	226,994	152,373	203,250	137,876	203,250	115,634	-87,616	-43.11%
110-410-335000 MISCELLANEOUS	0	10	0	4,500	0	0	0	0 %
110-410-335150 NOISE CONTROL FEES	110	80	0	50	0	0	0	0 %
110-410-383020 SALE OF PERSONAL PROPERTY	20,635	81,941	15,000	14,184	15,000	15,000	0	0 %
110-411-329000 INTEREST	0	-1	0	0	0	0	0	0 %
110-411-335000 MISCELLANEOUS	0	15	0	0	0	0	0	0 %
110-413-335800 MISC. DONATIONS	0	0	650	0	1,000	1,000	350	53.85%
110-413-350010 MISCELLANEOUS GRANTS	0	0	3,276	0	4,000	4,000	724	22.10%
110-415-335000 MISCELLANEOUS	0	0	0	91	0	0	0	0 %
110-418-335800 MISC. DONATIONS	0	13,277	5,000	3,600	0	0	-5,000	-100.00%
110-420-335000 MISCELLANEOUS	0	186	0	0	0	0	0	0 %
110-421-335000 MISCELLANEOUS	1,691	190	0	0	0	0	0	0 %
110-421-335070 INSURANCE PROCEEDS	1,000	0	0	0	0	0	0	0 %
110-421-368020 HR REIMBURSEMENT - EMPLOYEE	0	192	0	169	0	0	0	0 %
110-440-329000 INTEREST	0	22	0	0	0	0	0	0 %
110-440-330000 CASH DISCOUNTS	170	94	500	199	300	300	-200	-40.00%
110-440-335000 MISCELLANEOUS	9,737	7,083	0	0	0	0	0	0 %
110-440-335180 CHILD SUPPORT ADMIN FEE	1,876	1,382	1,500	1,202	1,300	1,300	-200	-13.33%
110-440-337000 UTILITIES FRANCHISE TAX	3,738,468	899,729	0	0	0	0	0	0 %
110-440-337010 WS FRANCHISE TAX	1,366,284	0	0	0	0	0	0	0 %
110-440-337020 ELECTRIC FRANCHISE TAX	356,396	0	0	0	0	0	0	0 %
110-440-337030 VIDEO PROGRAMMING TAX	533,480	543,977	564,000	382,257	565,000	503,777	-60,223	-10.68%
110-440-341000 BEER & WINE TAX	317,167	347,911	340,000	321,943	418,000	343,388	3,388	1.00%
110-440-345000 SALES TAX	9,188,630	9,638,696	9,591,607	7,384,203	10,200,000	10,360,000	768,393	8.01%
110-440-345330 W/S PYMT IN LIEU-BUSINESS FEE	0	1,367,315	1,390,481	1,390,481	1,456,857	1,456,857	66,376	4.77%
110-440-345331 ELECTRIC PYMT IN LIEU-BUSINESS FEE	0	372,701	375,712	375,712	448,014	448,014	72,302	19.24%
110-440-345332 UTILITY SALES TAX	0	4,689,016	3,700,000	3,614,739	4,700,000	5,020,262	1,320,262	35.68%
110-440-347000 ABC NET REVENUE	400,000	625,000	410,900	410,900	400,000	400,000	-10,900	-2.65%
110-441-335000 MISCELLANEOUS	3,490	3,295	3,500	10,900	3,500	3,500	0	0 %
110-441-375000 RECONNECTION FEES	140,480	130,470	151,000	112,645	130,000	130,000	-21,000	-13.91%
110-441-375010 ADMINSTRATION FEES	541,315	565,795	575,500	591,260	600,000	600,000	24,500	4.26%
110-443-336443 REIMBURSEMENT-PROCARD	50,797	49,883	49,754	51,443	51,500	51,500	1,746	3.51%
110-444-331090 VENDING MACHINES	158	166	0	0	0	0	0	0 %
110-444-335070 INSURANCE PROCEEDS	770	0	0	0	0	0	0	0 %
110-444-336000 REIMBURSEMENT FOR SERVICE	454,567	0	0	0	0	0	0	0 %
110-445-335000 MISCELLANEOUS	0	378	0	23	0	0	0	0 %
110-446-331090 VENDING MACHINES	538	528	600	550	600	600	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-446-336000 REIMBURSEMENT FOR SERVICE	1,341	1,214	2,500	179	2,500	2,500	0	0 %
110-450-335000 MISCELLANEOUS	400	0	0	0	0	0	0	0 %
110-450-336000 REIMBURSEMENT FOR SERVICE	28,434	0	0	0	0	0	0	0 %
110-451-335000 MISCELLANEOUS	269	271	0	0	0	0	0	0 %
110-460-301010 AD VALOREM TAXES CURR YR	28,387,440	27,887,415	27,483,025	27,208,125	28,069,339	28,683,168	1,200,143	4.37%
110-460-301020 AD VALOREM TAXES PRIOR YR	857,457	1,210,173	850,000	1,129,512	950,000	950,000	100,000	11.76%
110-460-302000 PAYMENTS IN LIEU OF TAXES	0	52,763	20,000	0	20,000	20,000	0	0 %
110-460-302020 RENTAL VEHICLE TAX	68,196	79,337	60,000	94,897	65,000	65,000	5,000	8.33%
110-460-302330 PAYMENTS IN LIEU - W/S	1,039,882	1,044,696	1,065,642	1,065,642	1,085,513	1,085,513	19,871	1.86%
110-460-302331 PAYMENTS IN LIEU - ELECT	476,221	491,398	504,106	504,106	517,030	517,030	12,924	2.56%
110-460-303000 AUTO TAG FEE	1,131,732	904,635	850,000	711,053	850,000	1,650,000	800,000	94.12%
110-460-317000 TAX PENALTIES & INTEREST	230,966	196,555	200,000	171,939	200,000	200,000	0	0 %
110-460-325000 PRIVILEGE LICENSES	245,792	207,622	4,000	1,157	0	0	-4,000	-100.00%
110-460-325030 PRIV LICENSES/BEER & WINE	0	0	0	0	1,000	1,000	1,000	0 %
110-460-327000 PEN&INT/PRIVILEGE LICENSE	3,678	2,724	80	736	100	100	20	25.00%
110-460-329460 VEHICLE TAX INVESTMENT ALLOCATION	664	0	1,000	0	0	0	-1,000	-100.00%
110-460-331090 VENDING MACHINES	877	861	1,000	888	1,000	1,000	0	0 %
110-460-335000 MISCELLANEOUS	-18	-73,667	100	910	0	0	-100	-100.00%
110-460-335010 BAD CHECK FEES	34,549	31,630	30,000	26,675	30,000	30,000	0	0 %
110-460-335460 EXCESS FUNDS FROM TAG AND TAX TOG	78,203	0	0	0	0	0	0	0 %
110-460-398000 CASH OVER/UNDER	198	-19	0	256	0	0	0	0 %
110-461-329460 VEHICLE TAX INVESTMENT ALLOCATION	0	1,335	0	1,458	1,300	1,300	1,300	0 %
110-471-335000 MISCELLANEOUS	0	0	0	50	0	0	0	0 %
110-471-335060 REIMBURSEMENT-LEGAL ADS	-500	500	1,000	1,166	1,000	1,000	0	0 %
110-471-336000 REIMBURSEMENT FOR SERVICE	250	250	250	250	250	250	0	0 %
110-487-331950 LORAY LEASE REVENUE	0	0	27,000	0	27,000	27,000	0	0 %
110-490-320000 PERMITS & FEES	8,212	44,825	45,000	48,149	45,000	45,000	0	0 %
110-490-335040 SALE OF CITY PUBLICATIONS	75	38	500	823	500	500	0	0 %
110-491-335000 MISCELLANEOUS	37	0	0	0	0	0	0	0 %
110-491-349110 SECTION 104(F)	327,436	404,574	471,705	287,443	510,121	315,155	-156,550	-33.19%
110-491-349120 SECTION 5303 UMTA/NC DOT	21,915	16,968	37,143	19,053	38,500	34,650	-2,493	-6.71%
110-491-349150 FED GRANT-FTA-CAPITAL	50,381	0	0	0	0	0	0	0 %
110-491-350020 NCDOT ENHANCEMENTS GRANT	0	24,418	0	0	0	0	0	0 %
110-491-350140 NCDOT-SECT 5307 MATCH	0	0	60,000	0	0	0	-60,000	-100.00%
110-491-350540 OTHER MUNICIPAL GRANTMATCH	25,999	87,726	107,834	68,905	102,132	120,794	12,960	12.02%
110-491-383140 SALE OF SURPLUS EQUIPMENT	500	0	0	0	0	0	0	0 %
110-493-331000 RENTS & CONCESSIONS	8,394	10,074	9,894	10,404	9,894	9,894	0	0 %
110-493-335000 MISCELLANEOUS	56	278	0	0	0	0	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-497-335000 MISCELLANEOUS	2,000	0	0	0	0	0	0	0 %
110-499-383150 SALE OF REAL PROPERTY	0	0	108,800	57,085	0	0	-108,800	-100.00%
110-501-333000 AIRPORT FEES & RENTS	111,978	111,277	110,000	117,950	110,000	112,000	2,000	1.82%
110-501-335000 MISCELLANEOUS	694	272	4,200	414	500	500	-3,700	-88.10%
110-501-338000 FRANCHISE FEE	1,528	3,313	2,500	2,240	2,500	2,500	0	0 %
110-502-335000 MISCELLANEOUS	35	41	0	4,000	0	0	0	0 %
110-502-335070 INSURANCE PROCEEDS	10,174	0	0	0	0	0	0	0 %
110-509-320010 ADULT BUSINESS PERMIT FEE	500	1,500	1,500	1,500	1,500	1,500	0	0 %
110-509-335509 NADDI - PRIVATE GRANT	5,000	0	0	0	0	0	0	0 %
110-510-331090 VENDING MACHINES	395	543	500	443	500	500	0	0 %
110-510-336000 REIMBURSEMENT FOR SERVICE	17,000	17,000	17,000	0	17,000	0	-17,000	-100.00%
110-511-329000 INTEREST	1	1	0	7	0	0	0	0 %
110-511-336000 REIMBURSEMENT FOR SERVICE	0	41	0	0	0	0	0	0 %
110-514-335000 MISCELLANEOUS	1,594	0	950	500	500	500	-450	-47.37%
110-514-335070 INSURANCE PROCEEDS	0	0	5,205	5,205	0	0	-5,205	-100.00%
110-514-336000 REIMBURSEMENT FOR SERVICE	11,200	11,000	10,000	11,000	10,000	11,000	1,000	10.00%
110-514-351000 COURT COSTS	16,353	16,224	14,000	13,227	15,000	15,000	1,000	7.14%
110-514-352000 PARKING VIOLATIONS	504	276	1,500	1,158	1,500	1,500	0	0 %
110-515-335000 MISCELLANEOUS	0	0	7,951	9,970	0	0	-7,951	-100.00%
110-516-336000 REIMBURSEMENT FOR SERVICE	372,047	0	0	0	0	0	0	0 %
110-518-335000 MISCELLANEOUS	4,858	2,200	0	100	0	0	0	0 %
110-518-335510 SNIPER COMPETITION FEES	15,392	27,230	15,000	10	15,000	15,000	0	0 %
110-518-336000 REIMBURSEMENT FOR SERVICE	315	1,666	0	1,666	1,500	1,500	1,500	0 %
110-518-365080 PISTOL/RIFLE FEES	9,438	7,543	0	1,406	0	0	0	0 %
110-518-383020 SALE OF PERSONAL PROPERTY	0	4,385	0	0	0	0	0	0 %
110-520-336000 REIMBURSEMENT FOR SERVICE	26,684	27,245	15,000	28,411	15,000	15,000	0	0 %
110-525-335040 SALE OF CITY PUBLICATIONS	0	0	0	10	0	0	0	0 %
110-525-335190 REPORT COPIES	2,831	2,118	4,000	1,949	3,000	3,000	-1,000	-25.00%
110-525-339000 PREC METALS/PAWN APPL FEE	726	430	1,000	447	1,000	1,000	0	0 %
110-530-331090 VENDING MACHINES	960	942	1,000	15	1,000	1,000	0	0 %
110-531-320000 PERMITS & FEES	35,160	35,375	33,000	38,035	33,000	33,000	0	0 %
110-531-353010 FIRE CODE VIOLATIONS	100	0	100	0	100	100	0	0 %
110-531-356000 INSPECTION FEES	0	100	0	0	0	0	0	0 %
110-532-335000 MISCELLANEOUS	321	202	0	171	0	0	0	0 %
110-532-335190 REPORT COPIES	238	156	160	171	160	160	0	0 %
110-532-335800 MISC. DONATIONS	0	20,000	19,000	0	0	0	-19,000	-100.00%
110-532-336000 REIMBURSEMENT FOR SERVICE	82,513	84,048	83,448	87,483	83,448	85,000	1,552	1.86%
110-540-320000 PERMITS & FEES	190	1,497	0	1,945	0	0	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-540-335000 MISCELLANEOUS	15,596	17,413	18,000	14,273	18,000	18,000	0	0 %
110-540-335010 BAD CHECK FEES	225	100	200	75	200	200	0	0 %
110-540-335031 CIVIL PENALTIES	1,000	1,300	1,000	900	1,000	1,000	0	0 %
110-540-335120 CODE ENFORCEMENT FEE	35,818	38,790	25,000	54,610	30,000	35,000	10,000	40.00%
110-540-336000 REIMBURSEMENT FOR SERVICE	47,475	36,494	25,000	48,166	35,000	35,000	10,000	40.00%
110-540-355000 BUILDING PERMITS	689,793	827,041	700,000	1,075,823	700,000	800,000	100,000	14.29%
110-540-355010 TECHNOLOGY SURCHARGE	916	0	0	0	0	0	0	0 %
110-540-399001 INTEREST - CIVIL PENALTIES	486	0	0	29	0	0	0	0 %
110-541-320000 PERMITS & FEES	38,995	2,548	0	0	0	0	0	0 %
110-545-365080 PISTOL/RIFLE FEES	0	0	10,000	6,649	8,000	10,000	0	0 %
110-551-320000 PERMITS & FEES	10,160	14,750	10,000	20,345	15,656	15,656	5,656	56.56%
110-551-326010 APPLICATION FEE - WATER	2,100	1,800	1,200	3,000	1,854	1,854	654	54.50%
110-551-326020 APPLICATION FEE - SEWER	1,200	2,400	2,000	2,800	1,650	1,650	-350	-17.50%
110-551-331960 CLOTHING BOX DONATIONS	0	2,350	2,500	1,450	1,450	1,450	-1,050	-42.00%
110-551-336000 REIMBURSEMENT FOR SERVICE	14,195	12,077	11,000	11,820	13,637	13,637	2,637	23.97%
110-551-356000 INSPECTION FEES	38,174	19,818	16,000	23,148	14,342	16,000	0	0 %
110-552-320000 PERMITS & FEES	1,420	1,250	1,250	1,040	1,250	1,250	0	0 %
110-552-335000 MISCELLANEOUS	-2,500	0	0	0	0	0	0	0 %
110-552-335040 SALE OF CITY PUBLICATIONS	0	20	100	32	100	100	0	0 %
110-552-335190 REPORT COPIES	920	530	100	500	100	100	0	0 %
110-553-335000 MISCELLANEOUS	9,850	2,299	4,000	1,385	2,000	2,000	-2,000	-50.00%
110-553-335070 INSURANCE PROCEEDS	1,260	0	0	0	0	0	0	0 %
110-559-336000 REIMBURSEMENT FOR SERVICE	37,742	14,645	16,482	14,166	10,000	14,000	-2,482	-15.06%
110-559-348000 NC DEPT OF TRANSPORTATION	247,860	173,887	255,180	329,368	255,000	255,000	-180	-0.07%
110-560-336000 REIMBURSEMENT FOR SERVICE	1,103	1,214	0	0	0	0	0	0 %
110-563-329000 INTEREST	4	3	0	129	0	0	0	0 %
110-563-349800 BA BONDS - INTEREST SUBSIDY	265,744	265,600	244,635	244,635	266,000	266,000	21,365	8.73%
110-570-336000 REIMBURSEMENT FOR SERVICE	5,120	801	500	649	500	500	0	0 %
110-570-336570 REIMBURSEMENT - HIGH POINT	51,930	0	0	0	0	0	0	0 %
110-570-343000 POWELL BILL (ROAD TAX)	1,997,685	2,053,258	1,997,685	2,045,768	1,997,685	2,053,258	55,573	2.78%
110-570-348000 NC DEPT OF TRANSPORTATION	210,000	137,468	120,000	244,542	120,000	130,000	10,000	8.33%
110-570-393010 STORM DRAIN IMPROVEMENT	0	294	0	0	0	0	0	0 %
110-572-336000 REIMBURSEMENT FOR SERVICE	3,615	3,735	1,200	8,033	1,200	1,200	0	0 %
110-581-331090 VENDING MACHINES	141	0	0	0	0	0	0	0 %
110-581-354020 ROLLOUT CART REVENUE	0	0	0	-50	0	0	0	0 %
110-590-335800 MISC. DONATIONS	0	450	0	0	0	0	0	0 %
110-590-350500 GASTON COUNTY	41,777	18,955	32,314	50,216	34,156	35,092	2,778	8.60%
110-594-336000 REIMBURSEMENT FOR SERVICE	122	196	0	68	0	0	0	0 %
110-620-331000 RENTS & CONCESSIONS	344	104	300	12	150	150	-150	-50.00%

CITY OF GASTONIA
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GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-620-335800 MISC. DONATIONS	240	0	0	0	0	0	0	0 %
110-621-331000 RENTS & CONCESSIONS	690	320	2,700	-15	2,700	2,700	0	0 %
110-621-331020 CONCESSIONS - FERGUSON	1,070	0	0	1,874	0	0	0	0 %
110-621-331050 CONCESSIONS - LINEBERGER	7,012	7,235	6,500	9,772	6,500	6,500	0	0 %
110-621-331100 BALLFIELD RENTAL	12,895	16,986	15,000	32,926	20,000	20,000	5,000	33.33%
110-621-331110 RANKIN LAKE	266	0	0	0	0	0	0	0 %
110-621-365040 ATHLETIC LEAGUE FEES	28,999	37,140	37,000	38,596	37,000	37,000	0	0 %
110-621-365050 LINEBERGER POOL	67,881	81,401	74,000	89,122	80,000	82,000	8,000	10.81%
110-621-365060 ERWIN POOL	1,622	3,488	4,000	4,524	4,000	4,000	0	0 %
110-622-331000 RENTS & CONCESSIONS	18,230	19,151	19,000	19,915	19,000	19,000	0	0 %
110-622-331090 VENDING MACHINES	1,290	1,160	1,500	1,125	1,500	1,500	0	0 %
110-624-331000 RENTS & CONCESSIONS	13,567	14,525	10,500	14,263	12,500	12,500	2,000	19.05%
110-624-331090 VENDING MACHINES	1,865	1,729	2,000	1,650	2,000	2,000	0	0 %
110-625-331000 RENTS & CONCESSIONS	12,866	18,128	13,000	27,949	15,000	17,000	4,000	30.77%
110-625-331090 VENDING MACHINES	1,350	1,252	1,600	1,318	1,300	1,300	-300	-18.75%
110-626-331090 VENDING MACHINES	10	39	0	0	0	0	0	0 %
110-628-331000 RENTS & CONCESSIONS	21,221	17,603	21,000	14,378	21,000	21,000	0	0 %
110-628-331090 VENDING MACHINES	263	166	250	32	250	250	0	0 %
110-628-335280 SPECIAL EVENTS	2,215	2,628	4,500	6,633	4,500	4,500	0	0 %
110-628-365020 CERAMIC FEES	1,090	1,098	1,500	1,048	1,200	1,200	-300	-20.00%
110-628-365070 SPECIAL INSTRUCTIONS	21,453	16,874	25,000	18,136	22,000	22,000	-3,000	-12.00%
110-628-365280 DAY/OVERNIGHT FIELD TRIPS	21,573	10,644	20,000	1,048	10,000	10,000	-10,000	-50.00%
110-629-331000 RENTS & CONCESSIONS	21,610	18,622	20,000	21,394	20,000	20,000	0	0 %
110-630-331000 RENTS & CONCESSIONS	7,319	7,733	8,500	8,649	8,500	8,500	0	0 %
110-630-331090 VENDING MACHINES	1,500	1,632	1,500	1,398	1,500	1,500	0	0 %
110-631-331000 RENTS & CONCESSIONS	0	0	0	-36	0	0	0	0 %
110-632-331000 RENTS & CONCESSIONS	6,836	4,429	8,000	4,962	6,000	6,000	-2,000	-25.00%
110-632-331090 VENDING MACHINES	457	1,161	1,000	0	1,000	1,000	0	0 %
110-632-336000 REIMBURSEMENT FOR SERVICE	0	0	5,000	5,000	2,500	2,500	-2,500	-50.00%
110-632-365030 SKEET & TRAP FEES	93,952	92,507	90,000	99,607	92,000	92,000	2,000	2.22%
110-633-331000 RENTS & CONCESSIONS	32,532	42,510	36,000	12,360	30,000	36,000	0	0 %
110-633-331100 BALLFIELD RENTAL	61,294	52,602	54,000	68,080	60,000	60,000	6,000	11.11%
110-633-335800 MISC. DONATIONS	0	0	350	350	0	0	-350	-100.00%
110-633-336000 REIMBURSEMENT FOR SERVICE	0	0	0	100	0	0	0	0 %
110-633-350010 MISCELLANEOUS GRANTS	0	0	500	500	0	0	-500	-100.00%
110-633-365040 ATHLETIC LEAGUE FEES	5,055	5	5,000	1,126	5,000	5,000	0	0 %
110-633-365070 SPECIAL INSTRUCTIONS	750	604	500	536	500	500	0	0 %
110-635-331000 RENTS & CONCESSIONS	13,262	16,962	20,000	16,289	20,000	20,000	0	0 %

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GENERAL FUND

REVENUES BY FUND

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110-636-331040 SHELTER / BUILDING RENTALS	21,688	27,947	24,000	31,086	26,000	26,000	2,000	8.33%
110-636-331060 BOAT RENTALS	26,518	22,331	26,000	18,392	26,000	26,000	0	0 %
110-636-331070 FISHING PERMITS	10,038	7,520	14,000	5,926	8,000	8,000	-6,000	-42.86%
110-636-331080 BAIT AND TACKLE	6,504	5,409	9,000	4,929	7,000	7,000	-2,000	-22.22%
110-636-331090 VENDING MACHINES	747	650	1,500	464	1,500	1,500	0	0 %
110-640-336000 REIMBURSEMENT FOR SERVICE	0	2,112	1,500	527	1,500	1,500	0	0 %
110-640-336570 REIMBURSEMENT - HIGH POINT	1,320	0	0	0	0	0	0	0 %
110-640-361000 CEMETERY USER CHARGES	38,015	35,425	32,000	44,670	32,000	35,000	3,000	9.38%
110-641-350010 MISCELLANEOUS GRANTS	764	1,119	224	624	0	0	-224	-100.00%
110-660-399000 FUND BALANCE APPROPRIATED	0	0	3,289,983	0	1,744,036	2,019,036	-1,270,947	-38.63%
110-708-320000 PERMITS & FEES	68,446	74,880	62,000	84,798	78,000	78,000	16,000	25.81%
110-712-365420 MUSEUM ADMISSIONS	177,177	169,583	200,000	203,221	200,000	200,000	0	0 %
110-714-336900 REIMB - TOURISM AUTHORITY	56,072	55,526	55,243	54,963	54,288	54,288	-955	-1.73%
110-714-349810 RZED BONDS - INTEREST SUBSIDY	10,514	10,508	10,045	10,045	10,045	10,045	0	0 %
110-715-365410 PLANETARIUM FEES	63,793	66,411	60,000	66,405	80,000	80,000	20,000	33.33%
110-716-335410 MUSEUM CONSULTING FEES	3,000	7,924	6,000	3,500	3,600	3,600	-2,400	-40.00%
110-990-397117 TRANSFER FROM MARKETING/COMMUNI	33,024	0	0	0	0	0	0	0 %
110-990-397263 TRANSFER FROM CP-STREET IMP	0	0	1,300,000	1,300,000	0	0	-1,300,000	-100.00%
110-990-397283 TRANS FROM CP-MAYOR/COUNC	684,440	0	0	0	0	0	0	0 %
110-990-397331 TRANS FROM ELECTRIC FUND	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0 %
FUND TOTAL *	***58,591,300***	***59,144,625***	***60,784,554***	***55,157,672***	***60,374,747***	***62,319,952***	***1,535,398***	***2.53%***

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APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
110-408 GARLAND CENTER DEBT SVC	308,734	298,840	289,002	289,002	279,054	279,054	-9,948	-3.44
110-410 MAYOR & COUNCIL	244,370	202,707	288,882	266,052	292,674	230,184	-58,698	-20.32
110-411 MARKETING & REVITALIZATION	5,297	126,296	83,199	120,539	130,252	78,284	-4,915	-5.91
110-413 MISC GRANTS/DONATIONS	0	0	3,926	0	5,000	5,000	1,074	27.36
110-415 BUDGET	138,172	172,686	159,979	159,339	99,929	100,004	-59,975	-37.49
110-418 AMERICAN LEGION POST 23 TRIP	0	12,223	8,500	5,013	0	0	-8,500	-100.00
110-419 ASSISTANT CITY MGR-PUBLIC INF	70,684	70,994	103,378	87,482	136,071	89,769	-13,609	-13.16
110-420 CITY MANAGER	247,506	257,907	295,754	279,998	297,524	298,483	2,729	0.92
110-421 HUMAN RESOURCES	2,238,074	2,523,746	2,705,458	2,640,584	3,162,732	2,858,184	152,726	5.65
110-424 TECH SVCS/ADMIN APPS	147,632	0	-1,874	0	0	0	1,874	-100.00
110-426 TECH SVCS/TELEPHONES	-30,604	0	0	0	0	0	0	0.00
110-428 TECH SVCS/IMS APPS	36,168	0	0	0	0	0	0	0.00
110-429 TECH SVCS/GIS/AM/FM	32,039	587	0	0	0	0	0	0.00
110-432 ASSISTANT CITY MGR-ADMINISTR	64,035	66,150	99,592	98,483	172,853	172,836	73,244	73.54
110-434 ARCHIVES & HISTORY	177	9	0	0	0	0	0	0.00
110-435 TECH SVCS/WEB SITE & SERVICE	16,768	2,309	0	0	0	0	0	0.00
110-438 TECH SVCS/CIS APPS	12,586	942	0	0	0	0	0	0.00
110-440 FINANCIAL SVCS/ACCOUNTING	401,696	426,508	448,766	437,045	419,928	418,053	-30,713	-6.84
110-441 FINANCIAL SVCS/ACCTS REC	15,011	14,587	17,875	13,092	4,933	21,122	3,247	18.17
110-442 FIN SVCS/METER SERVICES	4,432	4,474	-23,524	1,869	15,945	-1	23,523	-100.00
110-443 FINANCIAL SVCS/PURCHASING	152,550	165,782	137,304	147,369	126,511	125,115	-12,189	-8.88
110-444 TECH SVCS/RADIO SYSTEMS	740,116	7	0	0	0	0	0	0.00
110-445 FINANCIAL SVCS/WAREHOUSE	4,518	11,465	61,871	20,685	25,641	26,624	-35,247	-56.97
110-446 FLEET SERVICES/GARAGE INV	1,141	15,379	23,060	-11,478	23,740	24,490	1,430	6.20
110-449 FINANCIAL SVCS/ADMIN	109,473	113,995	117,020	116,865	124,718	112,493	-4,527	-3.87
110-450 TECH SVCS/800 MHz SYSTEM	311,119	25,440	0	0	0	0	0	0.00
110-451 FIN SVCS/GARAGE PARTS RM	111,675	91,467	92,301	64,472	85,812	85,334	-6,967	-7.55
110-452 FINANCIAL SVCS/REVENUE ADMIN	913	1,627	1,256	1,771	832	4,312	3,056	243.31
110-460 FIN SVCS/CUSTOMER SERVICE	22,431	13,100	10,791	4,909	4,590	9,095	-1,696	-15.72
110-461 FIN SVCS/TAX COLLECTION	128,168	225,106	223,200	208,442	218,200	218,200	-5,000	-2.24
110-471 CITY ATTORNEY	319,729	324,654	340,537	337,867	354,049	353,766	13,229	3.88
110-487 LORAY MILL	0	60,000	125,000	150,000	135,000	120,000	-5,000	-4.00
110-488 GASTON MALL DRIVE	72,633	73,566	95,600	95,540	100,000	100,000	4,400	4.60
110-489 SPECIAL PROJECT & STRATEGIC I	65,836	0	0	0	0	0	0	0.00
110-490 PLANNING/CITY PLANNING	322,220	475,778	519,622	499,280	554,702	544,332	24,710	4.76
110-491 PLANNING/TRANSPORTATION	566,138	527,753	740,969	575,610	740,301	535,889	-205,080	-27.68
110-492 ECONOMIC DEVELOPMENT	49,367	32,429	130,636	128,923	130,636	123,836	-6,800	-5.21
110-493 HOUSING & NEIGHBORHOODS	96,142	104,886	101,440	107,400	173,510	163,443	62,003	61.12
110-497 PLANNING & DEVELOPMENT SVCS	177	0	0	0	0	0	0	0.00

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110-499 HOME PROGRAM ASSISTANCE	0	0	207,579	184,552	0	0	-207,579	-100.00
110-501 AIRPORT OPERATIONS	89,171	104,770	106,736	90,489	116,220	116,220	9,484	8.89
110-502 BUILDING MAINTENANCE	900,206	819,410	870,854	845,900	1,225,302	1,192,194	321,340	36.90
110-505 POLICE RECRUITING	2,756	2,100	6,690	3,317	7,000	7,000	310	4.63
110-508 POLICE/SPECIAL SEPARATION	841,246	855,631	916,238	914,498	963,228	963,228	46,990	5.13
110-509 POLICE/INVESTIGATIONS	3,287,938	2,968,760	3,151,922	3,110,117	3,497,888	3,503,288	351,366	11.15
110-510 POLICE/ADMINISTRATION	568,782	2,026,158	2,102,159	2,075,080	2,050,726	2,010,824	-91,335	-4.34
110-511 POLICE DEBT SERVICE	653,956	654,686	655,700	653,356	3,000	3,000	-652,700	-99.54
110-514 POLICE/FIELD SERVICES	8,048,465	7,866,189	8,822,416	8,731,089	9,332,510	9,339,710	517,294	5.86
110-515 POLICE/P.A.R.C.	262,573	274,516	306,829	302,076	321,193	324,893	18,064	5.89
110-516 POLICE M.I.S.	493,868	12,655	17,345	11,154	0	0	-17,345	-100.00
110-518 POLICE/SUPPORT SERVICES	846,622	736,411	825,481	750,176	851,882	848,682	23,201	2.81
110-520 POLICE/ABC ENFORCEMENT	66,674	65,431	56,157	53,582	71,850	71,850	15,693	27.94
110-523 SPECIAL SITUATIONS UNIT	28,247	33,146	34,707	26,888	34,445	31,645	-3,062	-8.82
110-525 POLICE RECORDS BUREAU	769,521	563,656	545,938	540,887	586,524	586,524	40,586	7.43
110-530 FIRE/ADMINISTRATION	448,504	784,955	806,595	804,352	796,724	799,091	-7,504	-0.93
110-531 LIFE SAFETY DIVISION	383,659	372,185	415,146	411,574	415,232	415,732	586	0.14
110-532 FIRE/OPERATIONS	8,746,014	8,881,939	9,435,280	9,391,730	9,654,594	9,734,012	298,732	3.17
110-533 FIRE/TRAINING	95,905	92,187	96,437	95,844	100,602	101,302	4,865	5.04
110-534 FIRE SPECIAL SEPARATION	528,572	539,264	535,176	528,347	650,864	650,864	115,688	21.62
110-536 FIRE DEBT SERVICE	722,972	714,750	703,790	701,708	687,115	687,115	-16,675	-2.37
110-540 BLDG SERVICES	798,379	878,034	1,025,895	976,922	1,124,280	1,118,814	92,919	9.06
110-541 ZONING ADMINISTRATION	155,486	0	0	0	0	0	0	0.00
110-545 POLICE RANGE	0	0	37,489	35,881	47,719	47,719	10,230	27.29
110-551 LAND DEVELOPMENT	405,415	390,348	411,417	413,229	453,425	450,898	39,481	9.60
110-552 ENGINEERING	535,916	564,006	487,217	524,270	684,684	533,070	45,853	9.41
110-553 F.S./EQUIPMENT SVCS	646,364	712,637	785,131	752,044	827,437	800,411	15,280	1.95
110-559 P.W./TRAFFIC SERVICES	641,468	634,331	623,451	603,465	659,732	666,247	42,796	6.86
110-560 P.W./SUPERVISION	99,329	94,676	100,490	103,203	53,952	54,113	-46,377	-46.15
110-563 STREET DEBT SERVICE	2,637,306	2,436,120	3,712,055	3,709,055	3,744,121	3,744,121	32,066	0.86
110-570 P.W./POWELL BILL	1,766,791	1,980,409	2,183,541	2,023,212	2,321,015	2,240,529	56,988	2.61
110-572 P.W./LANDSCAPE	333,615	278,016	307,366	299,516	201,981	201,377	-105,989	-34.48
110-580 GS/SOLID WASTE ADMIN	-312	0	0	0	0	0	0	0.00
110-581 G.S./REFUSE COLLECTION	-357	0	0	0	0	0	0	0.00
110-590 KEEP GASTONIA BEAUTIFUL	170,551	169,218	185,884	180,525	218,817	215,827	29,943	16.11
110-593 NEIGHBORHD & COM RESOURCE	0	46	0	0	0	0	0	0.00
110-594 NEIGH & COMM RES/CODE ENF	188	0	0	0	0	0	0	0.00
110-595 SISTER CITIES	31,753	31,649	36,056	34,873	37,433	37,433	1,377	3.82
110-596 DOWNTOWN	92,081	100,984	107,457	103,618	116,653	117,196	9,739	9.06

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110-612	RECREATION DEBT SERVICE	1,357,043	1,545,263	335,450	335,428	327,480	327,480	-7,970	-2.38
110-620	RECREATION/ADMINISTRATION	125,903	187,089	246,176	240,691	371,679	323,518	77,342	31.42
110-621	RECREATION/ATHLETICS	779,813	815,676	988,249	974,171	852,466	906,469	-81,780	-8.28
110-622	RECREATION/BRADLEY CENTER	175,140	183,442	195,144	192,395	240,652	243,652	48,508	24.86
110-624	RECREATION/ERWIN CENTER	302,252	321,862	294,560	274,940	453,333	369,399	74,839	25.41
110-625	RECREATION/PHILLIPS CENTR	185,596	189,393	207,987	187,854	206,700	206,095	-1,892	-0.91
110-626	REC/MAINTENANCE/DEVELPMNT	457,344	466,203	509,806	496,308	530,071	535,071	25,265	4.96
110-627	GOLF COURSE	6,442	1,200	1,500	318	1,500	1,500	0	0.00
110-628	RECREATION/ADULT REC CNTR	241,596	221,341	260,538	217,866	271,004	285,169	24,631	9.45
110-629	SIMS PARK	15,010	18,222	111,225	108,116	17,500	17,500	-93,725	-84.27
110-630	RECREATION/T JEFFERS CNTR	166,354	168,004	188,895	184,405	194,467	195,332	6,437	3.41
110-631	REC/SOUTHEAST CENTER	27,966	6,215	1,500	1,318	1,500	1,500	0	0.00
110-632	REC/SKEET TRAP RANGE	111,509	113,022	110,849	108,462	114,572	114,572	3,723	3.36
110-633	MARTHA RIVERS PARK	321,994	332,931	326,546	319,630	322,127	324,427	-2,119	-0.65
110-635	LINEBERGER PARK	17,086	16,804	22,661	20,223	22,565	22,665	4	0.02
110-636	RANKIN LAKE	116,261	138,268	147,307	140,518	152,340	152,340	5,033	3.42
110-638	GREENWAYS	17,515	14,276	9,539	8,977	9,424	10,924	1,385	14.52
110-640	P.W./CEMETERY	169,826	184,246	191,502	182,483	210,480	218,580	27,078	14.14
110-641	RECREATION GRANTS	1,430	1,043	13,303	1,578	9,000	9,000	-4,303	-32.35
110-660	NON-DEPARTMENTAL	0	0	8,850	0	100,000	64,943	56,093	633.82
110-707	MUSEUM/COLLECT/RESEARCH	139,344	135,394	147,201	146,646	152,747	152,747	5,546	3.77
110-708	MUSEUM/EDUCATION	399,667	441,761	454,670	451,764	473,582	473,582	18,912	4.16
110-709	MUSEUM/EXHIBITS	194,740	181,715	200,093	198,623	201,327	201,327	1,234	0.62
110-712	MUSEUM/ADMINISTRATION	505,048	578,101	581,881	628,830	621,839	622,048	40,167	6.90
110-713	MUSEUM/OPERATIONS	306,164	302,375	298,820	286,510	315,453	329,153	30,333	10.15
110-714	MUSEUM DEBT SERVICE	66,586	66,240	65,538	65,494	64,633	64,633	-905	-1.38
110-715	MUSEUM/PLANETARIUM	113,847	94,449	95,987	95,393	109,442	109,442	13,455	14.02
110-716	MUSEUM/SPECIAL PROJECTS	4,000	4,056	4,500	4,317	4,350	3,600	-900	-20.00
110-720	ADMINISTRATION	54,228	0	0	0	0	0	0	0.00
110-960	2/3 GO BONDS - 2008	243,492	234,567	225,642	225,642	217,142	217,142	-8,500	-3.77
110-990	TRANSFERS BETWEEN FUNDS	5,077,499	6,157,603	6,716,491	6,374,544	1,166,667	7,103,312	386,821	5.76
	***FUND TOTAL **	***54,827,440***	***56,203,437***	***60,784,554***	***59,306,123***	***57,409,327***	***62,319,952***	***1,535,398***	***2.53%***


GASTONIA
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Great Place. Great People. Great Promise.

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WEBB PROJECT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
113-660-399000 FUND BALANCE APPROPRIATED	0	0	213,000	0	33,000	0	-213,000	-100.00%
113-928-302010 REIMBURSEMENT FOR PROPERTY TAX	3,650	3,650	0	0	0	0	0	0 %
113-928-329000 INTEREST	41	341	0	1,608	0	0	0	0 %
113-928-329113 INTEREST - WEBB INSTALLMENT SALE	0	0	0	11,875	0	13,601	13,601	0 %
113-928-331928 LEASE REVENUE - WEBB BUILDING	82,500	48,507	0	0	0	0	0	0 %
113-928-335220 LATE FEES	6,762	-7,758	0	0	0	0	0	0 %
113-928-383160 SALE OF SURPLUS REAL PROP	0	0	0	18,750	0	49,011	49,011	0 %
FUND TOTAL *	***92,953***	***44,740***	***213,000***	***32,233***	***33,000***	***62,612***	***-150,388***	***-70.60%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WEBB PROJECT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
113-928 WEBB THEATER PROJECT	30,831	38,838	213,000	32,672	33,000	62,612	-150,388	-70.60
FUND TOTAL *	***30,831***	***38,838***	***213,000***	***32,672***	***33,000***	***62,612***	***-150,388***	***-70.60%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

CONFERENCE CENTER OPERATIONS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
114-660-399000 FUND BALANCE APPROPRIATED	0	0	120,517	0	0	0	-120,517	-100.00%
114-960-329000 INTEREST	271	282	0	3,425	0	0	0	0 %
114-961-329000 INTEREST	1	1	0	0	0	0	0	0 %
114-961-336443 REIMBURSEMENT-PROCARD	0	2	0	64	0	0	0	0 %
114-961-349810 RZED BONDS - INTEREST SUBSIDY	176,394	176,299	168,538	168,538	168,538	168,538	0	0 %
114-962-329000 INTEREST	22	-7	0	71	0	0	0	0 %
114-962-335000 MISCELLANEOUS	0	1,081	0	0	0	0	0	0 %
114-962-335084 GCC, LLP FF&E	931	0	0	0	0	0	0	0 %
114-962-336280 GASTONIA CONF CTR LLC - TECHNOLOG'	0	1,234	0	353	0	0	0	0 %
114-962-336284 GASTONIA CC, LLC FF&E FUNDING	4,146	0	0	0	0	0	0	0 %
114-962-336900 REIMB - TOURISM AUTHORITY	403,483	565,974	426,757	400,193	426,757	470,712	43,955	10.30%
114-990-397629 TRANSFER FROM MUNICIPAL SERVICE DI	60,000	60,000	69,000	69,000	69,000	50,000	-19,000	-27.54%
***FUND TOTAL **	***645,248***	***804,867***	***784,812***	***641,643***	***664,295***	***689,250***	***-95,562***	***-12.18%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

CONFERENCE CENTER OPERATIONS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
114-660	NON-DEPARTMENTAL	0	0	57,197	0	0	0	-57,197	-100.00
114-961	LIMITED OBLIGATION BONDS - 201	426,144	476,627	426,306	424,499	425,401	425,401	-905	-0.21
114-962	DOWNTOWN REVITALIZATION	197,685	335,136	301,309	223,645	341,053	263,849	-37,460	-12.43
	***FUND TOTAL **	***623,829***	***811,763***	***784,812***	***648,145***	***766,454***	***689,250***	***-95,562***	***-12.18%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

SOLID WASTE DISPOSAL TAX

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
115-583-329000 INTEREST	216	254	0	547	0	0	0	0 %
115-583-350030 NCDEHNR GRANT	0	0	0	6,225	0	0	0	0 %
115-583-354830 SOLID WASTE DISPOSAL TAX	40,733	46,439	40,000	46,489	40,000	40,000	0	0 %
115-660-399000 FUND BALANCE APPROPRIATED	0	0	180,000	0	0	200,000	20,000	11.11%
***FUND TOTAL **	***40,949***	***46,693***	***220,000***	***53,261***	***40,000***	***240,000***	***20,000***	***9.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

SOLID WASTE DISPOSAL TAX

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
115-583 SOLID WASTE DISPOSAL TAX	0	0	220,000	19,328	84,000	40,000	-180,000	-81.82
115-990 TRANSFERS BETWEEN FUNDS	0	0	0	0	0	200,000	200,000	0.00
***FUND TOTAL **	***0***	***0***	***220,000***	***19,328***	***84,000***	***240,000***	***20,000***	***9.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TECHNOLOGY SUPPORT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
119-540-329000 INTEREST	158	205	100	475	100	100	0	0 %
119-540-335010 BAD CHECK FEES	-6	0	0	0	0	0	0	0 %
119-540-336443 REIMBURSEMENT-PROCARD	0	3	0	52	0	0	0	0 %
119-540-355010 TECHNOLOGY SURCHARGE	33,462	40,561	25,000	53,333	25,000	25,000	0	0 %
119-660-399000 FUND BALANCE APPROPRIATED	0	0	150,000	0	0	0	-150,000	-100.00%
***FUND TOTAL **	***33,614***	***40,769***	***175,100***	***53,860***	***25,100***	***25,100***	***-150,000***	***-85.67%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TECHNOLOGY SUPPORT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
119-540 BLDG SERVICES	12,069	15,492	175,100	6,467	175,373	25,100	-150,000	-85.67
FUND TOTAL *	***12,069***	***15,492***	***175,100***	***6,467***	***175,373***	***25,100***	***-150,000***	***-85.67%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

FED ASSET FORFEITURE TRUS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
173-500-349173 FEDERAL ASSET FORFEITURE	98,439	176,465	10,000	43,246	10,000	10,000	0	0 %
173-503-349173 FEDERAL ASSET FORFEITURE	123,012	80,248	10,000	73,310	10,000	10,000	0	0 %
173-507-329000 INTEREST	100	514	0	1,400	0	0	0	0 %
173-660-399000 FUND BALANCE APPROPRIATED	0	0	480,000	0	0	0	-480,000	-100.00%
FUND TOTAL *	***221,551***	***257,227***	***500,000***	***117,956***	***20,000***	***20,000***	***-480,000***	***-96.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

FED ASSET FORFEITURE TRUS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
173-500 JUSTICE FUNDS	0	9,990	164,503	0	0	10,000	-154,503	-93.92
173-503 TREASURY FUNDS	0	0	115,421	34,305	0	10,000	-105,421	-91.34
173-507 ASSET FORFEITURES	0	0	220,076	0	0	0	-220,076	-100.00
FUND TOTAL *	***0***	***9,990***	***500,000***	***34,305***	***0***	***20,000***	***-480,000***	***-96.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STATE ASSET FORFEITURE FD

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
174-507-329000 INTEREST	284	135	0	295	0	0	0	0 %
174-507-336443 REIMBURSEMENT-PROCARD	85	0	0	0	0	0	0	0 %
174-507-350174 STATE ASSET FORFEITURE	38,135	20,937	20,000	46,851	20,000	20,000	0	0 %
174-660-399000 FUND BALANCE APPROPRIATED	0	0	93,245	0	0	0	-93,245	-100.00%
FUND TOTAL *	***38,504***	***21,073***	***113,245***	***47,146***	***20,000***	***20,000***	***-93,245***	***-82.34%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STATE ASSET FORFEITURE FD

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
174-507 ASSET FORFEITURES	45,268	26,255	113,245	9,913	115,497	20,000	-93,245	-82.34
FUND TOTAL *	***45,268***	***26,255***	***113,245***	***9,913***	***115,497***	***20,000***	***-93,245***	***-82.34%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
330-660-399000 FUND BALANCE APPROPRIATED	0	0	244,485	0	0	0	-244,485	-100.00%
330-720-325010 AVAILABILITY FEES - WATER	46	0	0	0	0	0	0	0 %
330-720-329000 INTEREST	8,861	10,051	8,000	20,796	8,000	8,000	0	0 %
330-720-331030 CELLULAR TOWER RENTAL	22,960	23,649	24,358	0	0	0	-24,358	-100.00%
330-720-335000 MISCELLANEOUS	0	350	0	85	0	0	0	0 %
330-720-335030 CIVIL CITATIONS	9,850	7,000	0	-11,450	0	0	0	0 %
330-720-336000 REIMBURSEMENT FOR SERVICE	10,000	0	250	0	250	250	0	0 %
330-720-336443 REIMBURSEMENT-PROCARD	23,269	21,994	0	26,965	0	0	0	0 %
330-720-373000 TAP FEES - WATER	43,349	64,159	40,000	94,994	45,000	60,000	20,000	50.00%
330-720-373010 TAP FEES - SEWER	17,590	14,095	12,000	25,138	18,000	20,000	8,000	66.67%
330-720-383020 SALE OF PERSONAL PROPERTY	1,332	20,799	13,000	6,748	13,000	13,000	0	0 %
330-720-393020 WATER ASSESSMENTS	7,877	1,436	814	2,017	814	814	0	0 %
330-720-393030 SEWER ASSESSMENTS	9,667	6,381	6,000	7,701	1,500	6,000	0	0 %
330-720-395020 WATER ASSESS. INTEREST	1,393	1,365	0	2,901	0	0	0	0 %
330-720-395030 SEWER ASSESS. INTEREST	5,801	3,279	0	4,117	0	0	0	0 %
330-724-329000 INTEREST	17	54	0	538	0	0	0	0 %
330-724-385000 PROCEEDS-SALE OF BONDS	5,895,000	0	0	0	0	0	0	0 %
330-811-335000 MISCELLANEOUS	7,811	0	0	514	0	0	0	0 %
330-811-335220 LATE FEES	92,338	84,939	75,000	95,825	85,000	85,000	10,000	13.33%
330-811-371290 WATER SALES - IRRIGATION	657,553	739,677	900,000	968,476	1,100,000	1,100,000	200,000	22.22%
330-811-371330 WATER & SEWER SALES	13,795,758	13,987,604	14,400,000	14,473,585	14,700,000	14,700,000	300,000	2.08%
330-811-371550 WA SALES CONTRA-BAD DEBT	-47,162	-35,611	-35,000	-40,000	-45,000	-45,000	-10,000	28.57%
330-811-371980 W & S SALES - OTHER DEPTS	557,425	605,268	599,807	712,829	671,203	671,203	71,396	11.90%
330-811-373040 MAINTENANCE REIMBURSEMENT - MCAD	12,506	13,734	10,000	17,240	10,000	10,000	0	0 %
330-811-373042 MONITORING FEE - MCADENVILLE	9,508	7,314	8,777	15,492	8,777	8,777	0	0 %
330-811-374000 METER TAMPERING	22,555	24,963	25,000	22,087	22,000	22,000	-3,000	-12.00%
330-812-335000 MISCELLANEOUS	15,589	0	0	0	0	0	0	0 %
330-812-335020 MISCELLANEOUS - WATER USE	27,582	42,316	35,000	57,972	35,000	40,000	5,000	14.29%
330-812-336000 REIMBURSEMENT FOR SERVICE	1,591	605	1,000	0	1,000	1,000	0	0 %
330-812-373020 WATER METER FEES	93,248	33,911	35,000	31,922	35,000	35,000	0	0 %
330-814-373044 MAINTENANCE FEE / REIMB - STANLEY	0	1,969	0	1,253	0	0	0	0 %
330-816-331000 RENTS & CONCESSIONS	1,200	1,200	1,200	1,200	1,200	1,200	0	0 %
330-818-336000 REIMBURSEMENT FOR SERVICE	15,172	42,090	9,000	26,331	9,000	15,000	6,000	66.67%
330-818-336570 REIMBURSEMENT - HIGH POINT	836	0	0	0	0	0	0	0 %
330-822-335000 MISCELLANEOUS	-7,848	0	0	0	0	0	0	0 %
330-822-335220 LATE FEES	115,919	116,797	106,000	115,856	106,000	106,000	0	0 %
330-822-336140 LABORATORY SERVICES	40,719	44,305	43,000	46,589	45,000	45,000	2,000	4.65%
330-822-336141 LABORATORY SERVICES - STANLEY	0	8,140	2,220	5,180	0	0	-2,220	-100.00%
330-822-359000 PRETREAT MONITORING CHRG.	51,163	65,900	59,000	52,850	55,000	55,000	-4,000	-6.78%

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
330-822-359001 PRETREATMENT SERVICES FOR STANLE`	0	1,001	1,092	1,092	1,092	1,092	0	0 %
330-822-369030 SEWAGE TREAT. SURCHARGE	217,197	221,286	184,000	223,285	240,000	240,000	56,000	30.43%
330-822-371330 WATER & SEWER SALES	17,488,765	17,225,154	17,500,000	17,925,707	18,000,000	18,000,000	500,000	2.86%
330-822-371560 SEW SALES CONTRA-BAD DEBT	-47,162	-35,611	-35,000	-40,000	-35,000	-35,000	0	0 %
330-822-371980 W & S SALES - OTHER DEPTS	634,635	722,987	576,288	643,072	644,881	644,881	68,593	11.90%
330-822-373040 MAINTENANCE REIMBURSEMENT - MCAD	2,121	177	1,500	1,305	1,000	1,000	-500	-33.33%
330-822-373041 MANAGEMENT FEE - MCADENVILLE	99,179	59,000	70,800	70,800	70,800	70,800	0	0 %
330-822-373043 MANAGEMENT FEE - STANLEY	0	56,112	14,745	37,488	0	0	-14,745	-100.00%
330-828-336000 REIMBURSEMENT FOR SERVICE	0	0	0	2,796	0	0	0	0 %
330-828-336570 REIMBURSEMENT - HIGH POINT	12,834	0	0	0	0	0	0	0 %
***FUND TOTAL **	***39,928,042***	***34,209,838***	***34,937,336***	***35,651,294***	***35,848,517***	***35,881,017***	***943,681***	***2.70%***

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CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
330-421	HUMAN RESOURCES	108,576	130,354	173,110	160,104	172,700	172,700	-410	-0.24
330-445	FINANCIAL SVCS/WAREHOUSE	-21,804	15,200	0	-16,469	0	0	0	0.00
330-572	P.W./LANDSCAPE	154,131	143,493	157,178	135,955	154,656	156,656	-522	-0.33
330-660	NON-DEPARTMENTAL	2,406,166	2,412,011	2,502,020	2,456,123	2,957,956	3,311,084	809,064	32.34
330-720	ADMINISTRATION	4,208,994	4,840,404	5,348,295	4,986,469	5,107,641	5,346,209	-2,086	-0.04
330-724	WATER/SEWER DEBT SVC	10,541,875	7,328,515	7,203,611	4,186,335	7,198,462	7,198,462	-5,149	-0.07
330-725	CRAMERTON - SEWER	150	0	0	0	0	0	0	0.00
330-727	SEWER EXTENSIONS	0	30,750	481	481	5,547	5,547	5,066	1,053.22
330-728	WATER LINE EXTENSIONS	0	7,300	0	0	0	0	0	0.00
330-806	AM/FM/GIS	20,342	10,659	16,857	10,562	25,717	25,717	8,860	52.56
330-811	WATER SUPPLY & TREATMENT	3,795,999	3,823,669	4,197,382	3,773,725	4,228,516	4,230,416	33,034	0.79
330-812	W & S CUSTOMER SERVICE	813,732	755,163	817,520	716,617	815,414	817,914	394	0.05
330-814	FACILITY MAINTENANCE	1,581,272	1,496,786	1,615,473	1,501,561	1,623,743	1,631,743	16,270	1.01
330-815	WATER & SEWER/STREET MAINTE	294,778	310,146	346,621	298,729	366,466	370,466	23,845	6.88
330-816	PASOUR RESOURCE RECOVERY	1,151,339	1,219,855	1,528,385	1,543,635	1,220,376	1,221,376	-307,009	-20.09
330-818	WATER LINE MAINTENANCE	1,460,190	1,454,688	1,545,747	1,417,813	1,609,138	1,629,492	83,745	5.42
330-820	UTILITY LOCATOR	192	0	0	0	0	0	0	0.00
330-822	WASTEWATER TREATMENT	6,570,490	6,276,206	6,535,450	6,222,472	6,537,870	6,553,770	18,320	0.28
330-828	SEWER LINE MAINTENANCE	1,763,305	1,519,924	1,749,206	1,476,824	1,891,539	1,834,651	85,445	4.88
330-990	TRANSFERS BETWEEN FUNDS	5,086,164	2,567,019	1,200,000	1,200,000	1,374,814	1,374,814	174,814	14.57
	***FUND TOTAL **	***39,935,890***	***34,342,141***	***34,937,336***	***30,070,935***	***35,290,555***	***35,881,017***	***943,681***	***2.70%***


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CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER/SEWER STIMULUS GRAN

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
312-829-329000 INTEREST	2	7	0	14	0	0	0	0 %
312-990-397342 TRANSF FROM W&S EXP & DEV	3,977	3,977	3,977	3,977	3,977	3,977	0	0 %
***FUND TOTAL **	***3,979***	***3,984***	***3,977***	***3,991***	***3,977***	***3,977***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER/SEWER STIMULUS GRAN

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
312-724 WATER/SEWER DEBT SVC	3,977	3,977	3,977	3,977	3,977	3,977	0	0.00
***FUND TOTAL **	***3,977***	***3,977***	***3,977***	***3,977***	***3,977***	***3,977***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

W&S CAPITAL EXPANSION/DEV

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
342-660-399000 FUND BALANCE APPROPRIATED	0	0	5,993,690	0	1,723,729	1,723,729	-4,269,961	-71.24%
342-720-329000 INTEREST	7,271	10,610	7,500	19,803	10,000	10,000	2,500	33.33%
342-720-329001 Loan Interest - RAD & Associates, LLC	4,866	2,566	0	1,340	0	0	0	0 %
342-990-397330 TRANS FROM W&S FUND	5,082,892	2,344,174	1,200,000	1,200,000	1,300,000	1,300,000	100,000	8.33%
***FUND TOTAL **	***5,095,029***	***2,357,350***	***7,201,190***	***1,221,143***	***3,033,729***	***3,033,729***	***-4,167,461***	***-57.87%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

W&S CAPITAL EXPANSION/DEV

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
342-720 ADMINISTRATION	0	0	2,781,222	0	1,729,752	1,729,752	-1,051,470	-37.81
342-990 TRANSFERS BETWEEN FUNDS	5,961,488	2,446,656	4,419,968	4,348,454	1,303,977	1,303,977	-3,115,991	-70.50
***FUND TOTAL **	***5,961,488***	***2,446,656***	***7,201,190***	***4,348,454***	***3,033,729***	***3,033,729***	***-4,167,461***	***-57.87%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

W&S RENEWAL & REPLACEMENT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
351-660-399000 FUND BALANCE APPROPRIATED	0	0	1,613,599	0	1,617,000	1,617,000	3,401	0.21%
351-720-329000 INTEREST	2,741	2,467	3,000	4,453	3,000	3,000	0	0 %
351-990-397330 TRANS FROM W&S FUND	0	75,190	0	0	74,814	74,814	74,814	0 %
FUND TOTAL *	***2,741***	***77,657***	***1,616,599***	***4,453***	***1,694,814***	***1,694,814***	***78,215***	***4.84%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

W&S RENEWAL & REPLACEMENT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
351-899 RENEWAL & REPLACEMENT	0	0	1,616,599	0	1,694,814	1,694,814	78,215	4.84
FUND TOTAL *	***0***	***0***	***1,616,599***	***0***	***1,694,814***	***1,694,814***	***78,215***	***4.84%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

ELECTRIC FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
331-660-399000 FUND BALANCE APPROPRIATED	0	0	204,533	0	0	0	-204,533	-100.00%
331-720-329000 INTEREST	14,815	9,031	10,000	19,979	10,000	10,000	0	0 %
331-720-335000 MISCELLANEOUS	15,222	22,378	36,853	14,550	20,000	20,000	-16,853	-45.73%
331-720-335220 LATE FEES	527,418	547,847	450,000	542,986	530,000	530,000	80,000	17.78%
331-720-336000 REIMBURSEMENT FOR SERVICE	2,805	2,805	0	2,805	0	0	0	0 %
331-720-336410 REIMB - REPS CHARGES	284,791	299,019	270,000	304,307	290,000	290,000	20,000	7.41%
331-720-336420 NCMPA ENERGY EFFIC AWARD	155,979	7,258	10,000	31,920	10,000	10,000	0	0 %
331-720-336443 REIMBURSEMENT-PROCARD	4,741	4,891	0	6,688	0	0	0	0 %
331-720-371140 EL SALES-LEASE OF FIBER	142,775	154,946	150,000	148,541	145,000	145,000	-5,000	-3.33%
331-720-371331 ELECTRIC SALES	71,860,264	72,910,352	73,297,469	73,955,767	73,297,469	73,297,469	0	0 %
331-720-371332 SOLAR GENERATOR USAGE CREDIT	-288	-329	-150	-961	-1,200	-1,200	-1,050	700.00%
331-720-371540 EL SALES CONTRA-BAD DEBT	-259,661	-230,678	-350,000	-231,500	-260,000	-260,000	90,000	-25.71%
331-720-371990 ELECTRIC SALES -OTH DEPTS	1,323,644	1,326,031	1,433,213	1,320,946	1,386,096	1,533,257	100,044	6.98%
331-720-372000 ELECTRIC SALES TAX	292,984	-33,559	0	0	0	0	0	0 %
331-720-374000 METER TAMPERING	6,640	8,265	5,000	7,382	8,000	8,000	3,000	60.00%
331-720-377000 ELECTRIC POLE RENT	324,220	-515,495	155,000	132,403	155,000	155,000	0	0 %
331-720-378000 UNDERGROUND INSTALLATION	1,800	2,100	1,500	3,250	1,500	1,500	0	0 %
331-720-379000 WHEELING FUNDS	7,146	6,913	8,080	6,136	6,500	6,500	-1,580	-19.55%
331-720-383020 SALE OF PERSONAL PROPERTY	57,880	20,257	30,000	6,619	15,000	15,000	-15,000	-50.00%
331-831-336310 REIMBURSEMENT-NCMPA	6,300	7,550	10,000	1,750	5,000	5,000	-5,000	-50.00%
331-831-336360 GENERATOR USAGE CREDIT	51,350	54,907	50,000	55,216	50,000	50,000	0	0 %
331-831-336380 DGA AVOIDED ENERGY CREDIT	53,373	-7,658	45,000	19,795	18,000	18,000	-27,000	-60.00%
331-831-336390 DGA EXCESS GEN CREDIT	202,752	297,692	225,000	210,038	170,000	170,000	-55,000	-24.44%
331-832-336000 REIMBURSEMENT FOR SERVICE	57,345	10,389	2,000	0	2,000	2,000	0	0 %
331-832-336010 POLE RECONNECTS	165	0	0	0	0	0	0	0 %
331-834-324000 DECORATIVE STREET LIGHTS	60,758	60,439	66,000	60,440	60,000	60,000	-6,000	-9.09%
331-834-336000 REIMBURSEMENT FOR SERVICE	0	834	0	0	0	0	0	0 %
331-837-335000 MISCELLANEOUS	0	0	5,000	0	0	0	-5,000	-100.00%
331-838-336000 REIMBURSEMENT FOR SERVICE	48,207	79,856	40,000	130,774	70,000	70,000	30,000	75.00%
331-839-336000 REIMBURSEMENT FOR SERVICE	3,573	0	0	0	0	0	0	0 %
331-843-336000 REIMBURSEMENT FOR SERVICE	20,002	20,000	20,000	20,000	20,000	20,000	0	0 %
331-990-397110 TRANS FROM GENERAL FUND	0	380,000	380,000	380,000	380,000	380,000	0	0 %
FUND TOTAL *	***75,266,999***	***75,446,043***	***76,554,498***	***77,149,831***	***76,388,365***	***76,535,526***	***-18,972***	***-0.02%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

ELECTRIC FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
331-421	HUMAN RESOURCES	61,667	60,156	61,600	56,230	67,804	67,804	6,204	10.07
331-445	FINANCIAL SVCS/WAREHOUSE	-29,537	-19,151	25,871	-50,810	0	0	-25,871	-100.00
331-492	ECONOMIC DEVELOPMENT	0	0	0	0	0	200,000	200,000	0.00
331-660	NON-DEPARTMENTAL	846,717	873,594	909,318	889,263	1,035,044	1,035,044	125,726	13.83
331-720	ADMINISTRATION	4,061,046	4,010,115	6,446,933	4,524,429	6,764,305	6,245,058	-201,875	-3.13
331-806	AM/FM/GIS	29,825	34,599	50,880	45,022	68,270	68,270	17,390	34.18
331-820	UTILITY LOCATOR	67,566	51,657	62,018	58,629	62,046	61,728	-290	-0.47
331-830	PURCHASED POWER	62,714,754	65,005,458	60,661,490	61,122,465	60,661,490	60,606,351	-55,139	-0.09
331-831	ELECTRICITIES REBATE PROG	30,263	7,550	10,000	1,750	5,000	5,000	-5,000	-50.00
331-832	ELECTRIC SERVICE	1,175,866	1,032,499	1,080,453	1,042,748	1,085,291	1,085,291	4,838	0.45
331-833	ELECTRIC SUBSTATIONS	649,505	529,905	666,018	647,451	588,966	590,666	-75,352	-11.31
331-834	STREET LIGHTS	644,918	637,231	754,534	742,569	736,437	738,237	-16,297	-2.16
331-836	LOAD MANAGEMENT SWITCHES	650	50	400	0	0	0	-400	-100.00
331-837	UNDERGROUND LINE CONST	504,318	439,186	494,358	472,771	581,507	576,107	81,749	16.54
331-838	ELECTRIC LINE MAINTENANCE	1,307,105	1,249,415	1,265,934	1,223,706	1,322,702	1,324,502	58,568	4.63
331-839	ELECTRIC LINE CONST.	808,233	764,039	814,314	797,754	737,399	744,399	-69,915	-8.59
331-843	ELECTRIC SVC-GENERATORS	146,843	106,124	100,311	92,901	110,200	110,200	9,889	9.86
331-960	2/3 GO BONDS - 2008	16,869	16,869	16,869	16,869	16,869	16,869	0	0.00
331-990	TRANSFERS BETWEEN FUNDS	3,061,168	3,011,507	3,133,197	3,107,957	3,060,000	3,060,000	-73,197	-2.34
	FUND TOTAL *	***76,097,774***	***77,810,803***	***76,554,498***	***74,791,704***	***76,903,330***	***76,535,526***	***-18,972***	***-0.02%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

ELECTRIC RENWAL & REPLACE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
352-660-399000 FUND BALANCE APPROPRIATED	0	0	1,405,384	0	1,465,384	1,465,384	60,000	4.27%
352-899-329000 INTEREST	2,205	2,148	0	3,978	0	0	0	0 %
352-990-397331 TRANS FROM ELECTRIC FUND	60,000	60,000	60,000	60,000	60,000	60,000	0	0 %
FUND TOTAL *	***62,205***	***62,148***	***1,465,384***	***63,978***	***1,525,384***	***1,525,384***	***60,000***	***4.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

ELECTRIC RENWAL & REPLACE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
352-899 RENEWAL & REPLACEMENT	0	0	1,465,384	0	1,525,384	1,525,384	60,000	4.09
FUND TOTAL *	***0***	***0***	***1,465,384***	***0***	***1,525,384***	***1,525,384***	***60,000***	***4.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TRANSIT SYSTEM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
332-494-331090 VENDING MACHINES	3,273	3,381	3,500	3,009	3,500	3,500	0	0 %
332-495-329000 INTEREST	163	-36	0	961	0	0	0	0 %
332-495-334000 BUS USER FEES	173,386	165,845	190,000	174,420	190,000	190,000	0	0 %
332-495-334010 BUS USER FEES - CATS	5,304	6,993	7,500	7,143	7,500	7,500	0	0 %
332-495-334020 COACH AMERICA BUS USER FEES	19,856	22,705	25,000	26,057	25,000	25,000	0	0 %
332-495-334021 CONTRA-COACH AMERICA USER FEES	-17,854	-19,520	-22,500	-20,890	-22,500	-22,500	0	0 %
332-495-334260 TRANSIT SYS ADVERTISING	0	0	500	0	0	0	-500	-100.00%
332-495-335000 MISCELLANEOUS	6,913	0	0	0	0	0	0	0 %
332-495-336040 REIMBURSEMENT-OTHER MUNICIPALITY	5,000	5,000	5,000	5,000	5,000	5,000	0	0 %
332-495-349140 FED GRANT-FTA-OPERATING	671,909	664,791	712,971	572,322	709,749	742,791	29,820	4.18%
332-495-349145 FED GRANT-FTA-FUEL GRANT	4,708	0	0	0	0	0	0	0 %
332-495-349150 FED GRANT-FTA-CAPITAL	437,164	556,178	480,878	598,494	480,878	1,523,823	1,042,945	216.88%
332-495-350140 NCDOT-SECT 5307 MATCH	0	14,940	0	0	0	123,500	123,500	0 %
332-495-350320 NCDOT MAINT ASSIST PROGRAM	226,172	220,109	220,000	239,025	230,000	230,000	10,000	4.55%
332-495-383020 SALE OF PERSONAL PROPERTY	0	0	0	8,313	0	0	0	0 %
332-498-334000 BUS USER FEES	17,159	16,413	17,000	17,432	17,000	17,000	0	0 %
332-660-399000 FUND BALANCE APPROPRIATED	0	0	234,406	0	0	250,000	15,594	6.65%
332-720-336443 REIMBURSEMENT-PROCARD	612	862	0	818	800	800	800	0 %
332-990-397110 TRANS FROM GENERAL FUND	620,460	671,756	686,069	686,069	0	571,047	-115,022	-16.77%
332-990-397621 TRANSFER FROM COMM DEVEL BLOCK G	1,150	0	0	0	0	0	0	0 %
***FUND TOTAL **	***2,175,374***	***2,329,417***	***2,560,324***	***2,318,174***	***1,646,927***	***3,667,461***	***1,107,137***	***43.24%***

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CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TRANSIT SYSTEM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
332-421	HUMAN RESOURCES	25,044	28,169	37,800	37,785	32,600	32,600	-5,200	-13.76
332-446	FLEET SERVICES/GARAGE INV	-2,852	16,143	0	14,398	0	0	0	0.00
332-494	TRANSIT/ADMININSTRATION	278,288	252,604	305,684	256,934	301,123	301,802	-3,882	-1.27
332-495	TRANSIT/OPERATIONS	1,005,931	950,193	1,058,677	1,007,298	2,323,393	2,363,393	1,304,716	123.24
332-496	TRANSIT/MAINTENANCE	300,333	295,174	314,406	304,241	322,285	323,385	8,979	2.86
332-498	ADA/PARATRANSIT SERVICES	184,421	207,493	394,558	386,455	305,994	235,994	-158,564	-40.19
332-660	NON-DEPARTMENTAL	0	0	23,822	0	50,000	23,800	-22	-0.09
332-720	ADMINISTRATION	345,481	358,726	388,779	380,186	341,600	386,487	-2,292	-0.59
332-990	TRANSFERS BETWEEN FUNDS	545	24,037	36,598	23,978	0	0	-36,598	-100.00
	***FUND TOTAL **	***2,137,192***	***2,132,540***	***2,560,324***	***2,411,275***	***3,676,995***	***3,667,461***	***1,107,137***	***43.24%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

SOLID WASTE FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
335-581-331090 VENDING MACHINES	481	523	500	516	500	500	0	0 %
335-581-335000 MISCELLANEOUS	1,254	902	1,200	626	900	900	-300	-25.00%
335-581-335220 LATE FEES	363	10,861	250	332	250	250	0	0 %
335-581-336030 RECYCLING FEE	1,431	560	200	677	0	0	-200	-100.00%
335-581-336443 REIMBURSEMENT-PROCARD	1,272	2,336	0	2,577	0	0	0	0 %
335-581-354000 COMMERCIAL COLL/DISP FEES	60,947	52,785	35,000	51,677	35,000	60,000	25,000	71.43%
335-581-354010 RESIDENTIAL WASTE COLLECTIONS	1,048,942	1,054,008	1,050,000	1,067,602	1,100,000	1,759,580	709,580	67.58%
335-581-354020 ROLLOUT CART REVENUE	7,850	10,296	7,000	17,150	10,000	10,000	3,000	42.86%
335-581-354030 APPLIANCES	100	375	100	1,275	100	100	0	0 %
335-581-354050 TIRES	141	292	100	744	100	100	0	0 %
335-581-354090 BULKY ITEM PICK UP	64,270	85,900	64,000	162,964	90,000	100,000	36,000	56.25%
335-581-371160 GARB FEES CONTRA-BAD DEBT	-12,878	-12,455	-2,000	-13,000	-12,000	-12,000	-10,000	500.00%
335-581-371170 RECYC FEE CONTRA-BAD DEBT	36	-1	0	-50	0	0	0	0 %
335-581-383020 SALE OF PERSONAL PROPERTY	2,153	11,570	1,500	3,440	3,000	3,000	1,500	100.00%
335-660-399000 FUND BALANCE APPROPRIATED	0	0	565,859	0	0	175,335	-390,524	-69.01%
335-990-397110 TRANS FROM GENERAL FUND	3,392,381	3,365,106	3,476,769	3,476,769	0	2,817,189	-659,580	-18.97%
335-990-397115 Transfer from Solid Waste Disposal Tax	0	0	0	0	0	200,000	200,000	0 %
FUND TOTAL *	***4,568,743***	***4,583,060***	***5,200,478***	***4,773,298***	***1,227,850***	***5,114,954***	***-85,524***	***-1.64%***

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CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

SOLID WASTE FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
335-421	HUMAN RESOURCES	16,871	23,739	24,900	24,522	21,400	21,400	-3,500	-14.06
335-580	GS/SOLID WASTE ADMIN	255,747	241,695	258,258	253,732	282,039	258,249	-9	0.00
335-581	G.S./REFUSE COLLECTION	3,386,410	3,446,077	4,149,297	4,137,014	2,655,436	2,693,498	-1,455,799	-35.09
335-582	G.S./REFUSE DISPOSAL	575,184	615,657	659,000	652,006	80,000	80,000	-579,000	-87.86
335-584	VEHICLE WASH	45,657	54,314	42,797	37,360	42,741	42,741	-56	-0.13
335-585	GS/YARD WASTE	0	0	0	0	761,571	761,571	761,571	0.00
335-586	GS/LEAVES	0	0	0	0	297,802	287,802	287,802	0.00
335-587	GS/RECYCLE	0	0	0	0	950,293	950,293	950,293	0.00
335-660	NON-DEPARTMENTAL	0	0	0	0	20,000	19,400	19,400	0.00
335-990	TRANSFERS BETWEEN FUNDS	987	42,351	66,226	43,389	0	0	-66,226	-100.00
	FUND TOTAL *	***4,280,856***	***4,423,834***	***5,200,478***	***5,148,022***	***5,111,282***	***5,114,954***	***-85,524***	***-1.64%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STORMWATER UTILITY FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
336-578-336570 REIMBURSEMENT - HIGH POINT	857	0	0	0	0	0	0	0 %
336-578-393010 STORM DRAIN IMPROVEMENT	1,400	832	2,000	6,201	1,000	1,000	-1,000	-50.00%
336-660-399000 FUND BALANCE APPROPRIATED	0	0	212,200	0	0	0	-212,200	-100.00%
336-720-329000 INTEREST	618	850	650	1,678	650	650	0	0 %
336-720-335000 MISCELLANEOUS	0	0	0	1,562	0	0	0	0 %
336-720-335220 LATE FEES	13,801	16,670	12,000	15,998	12,000	12,000	0	0 %
336-720-336443 REIMBURSEMENT-PROCARD	1,031	959	0	1,308	0	0	0	0 %
336-720-371336 STORMWATER SALES	2,067,947	2,453,392	2,482,317	2,475,410	2,482,317	2,482,317	0	0 %
336-720-371570 SW SALES CONTRA-BAD DEBT	-15,714	-36,108	-12,000	-36,500	-12,000	-12,000	0	0 %
336-720-371970 STORMWTR SALES-OTH DEPTS	50,848	60,047	60,944	60,134	57,121	57,121	-3,823	-6.27%
336-720-373043 MANAGEMENT FEE - STANLEY	0	572	312	624	312	312	0	0 %
336-720-375020 REASSIGNMENT FEES	0	25	250	25	50	50	-200	-80.00%
FUND TOTAL *	***2,120,787***	***2,497,238***	***2,758,673***	***2,526,440***	***2,541,450***	***2,541,450***	***-217,223***	***-7.87%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STORMWATER UTILITY FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
336-421	HUMAN RESOURCES	8	1,684	5,550	4,792	5,450	5,450	-100	-1.80
336-578	STORMWATER OPERATIONS	492,996	500,877	570,505	528,446	577,536	575,946	5,441	0.95
336-660	NON-DEPARTMENTAL	0	0	15,000	0	15,000	15,000	0	0.00
336-720	ADMINISTRATION	1,018,022	1,194,017	1,202,655	1,064,286	1,351,657	1,301,238	98,583	8.20
336-806	AM/FM/GIS	6,127	4,926	10,350	5,116	6,850	6,850	-3,500	-33.82
336-990	TRANSFERS BETWEEN FUNDS	379,919	780,668	954,613	950,406	0	636,966	-317,647	-33.27
	FUND TOTAL *	***1,897,072***	***2,482,172***	***2,758,673***	***2,553,046***	***1,956,493***	***2,541,450***	***-217,223***	***-7.87%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

C.P.-AIRPORT PROJECTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
244-501-329000 INTEREST	52	-198	0	-59	0	0	0	0 %
244-501-335550 NCDOT AVIATION DIVISION	156,758	4,414	883,228	-89,703	150,000	150,000	-733,228	-83.02%
244-660-399000 FUND BALANCE APPROPRIATED	0	0	55,177	0	0	0	-55,177	-100.00%
244-990-397110 TRANS FROM GENERAL FUND	36,500	16,667	16,667	16,667	16,667	16,667	0	0 %
FUND TOTAL *	***193,310***	***20,883***	***955,072***	***-73,095***	***166,667***	***166,667***	***-788,405***	***-82.55%***

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CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

C.P.-AIRPORT PROJECTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
244-501 AIRPORT OPERATIONS	174,175	36,324	955,072	2,165	166,667	166,667	-788,405	-82.55
FUND TOTAL *	***174,175***	***36,324***	***955,072***	***2,165***	***166,667***	***166,667***	***-788,405***	***-82.55%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

CAP. PROJ.-STREET IMPROVM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
263-660-399000 FUND BALANCE APPROPRIATED	0	0	20,300,718	0	0	0	-20,300,718	-100.00%
263-720-329000 INTEREST	-3,606	-3,318	0	-7,748	0	0	0	0 %
263-866-348000 NC DEPT OF TRANSPORTATION	94,192	0	-56,022	-56,022	0	0	56,022	-100.00%
263-871-349150 FED GRANT-FTA-CAPITAL	0	0	0	0	0	216,000	216,000	0 %
263-917-336180 GMH TRAFFIC SIGNAL REIMBURSEMENT	23,630	61,370	0	0	0	0	0	0 %
263-917-348000 NC DEPT OF TRANSPORTATION	0	198,605	0	0	0	0	0	0 %
263-960-329000 INTEREST	52	92	0	1,112	0	0	0	0 %
263-971-329000 INTEREST	21,358	20,104	0	18,028	0	0	0	0 %
263-971-348000 NC DEPT OF TRANSPORTATION	164,828	117,226	3,885,177	585,149	0	0	-3,885,177	-100.00%
263-972-329000 INTEREST	1,215	1,129	0	1,013	0	0	0	0 %
263-973-329000 INTEREST	1,424	1,355	0	1,215	0	0	0	0 %
263-973-336443 REIMBURSEMENT-PROCARD	6	205	0	196	0	0	0	0 %
263-975-348000 NC DEPT OF TRANSPORTATION	0	45,393	229,607	3,840	0	0	-229,607	-100.00%
263-990-397110 TRANS FROM GENERAL FUND	0	30,000	20,000	20,000	0	20,000	0	0 %
263-990-397462 TRANSFER FROM W & S CAPITAL PROJE	0	0	59,155	59,155	0	0	-59,155	-100.00%
FUND TOTAL *	***303,100***	***472,162***	***24,438,635***	***625,938***	***0***	***236,000***	***-24,202,635***	***-99.03%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

CAP. PROJ.-STREET IMPROVM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
263-619	JOINT VENTURE-STREET IMPR	0	0	91,055	64,762	0	0	-91,055	-100.00
263-670	WALGREENS AT COX RD	0	0	157,828	0	0	0	-157,828	-100.00
263-720	ADMINISTRATION	0	13,777	0	0	0	0	0	0.00
263-862	SPEED HUMPS	0	24,198	25,802	0	0	20,000	-5,802	-22.49
263-866	W DAVIDSON BRIDGE REPLACE	0	0	6,200	0	0	0	-6,200	-100.00
263-871	MISCELLANEOUS SIDEWALKS	0	0	0	0	0	216,000	216,000	0.00
263-917	TRAFFIC SIGNAL SYS IMPRVM	23,630	259,906	69	0	0	0	-69	-100.00
263-971	2010 GOB - ROAD WIDENING	1,664,941	2,217,703	22,373,716	4,491,815	0	0	-22,373,716	-100.00
263-972	2010 GOB - SIDEWALKS	166,700	70,119	80,379	5,817	0	0	-80,379	-100.00
263-973	2010 GOB - RESURFACING	121,760	1,365	968	968	0	0	-968	-100.00
263-975	LINEBERGER/DOWNTOWN PED C(	0	0	275,000	0	0	0	-275,000	-100.00
263-978	2010 GOB - NET PREMIUM LINKS &	0	130,110	29,890	0	0	0	-29,890	-100.00
263-979	2010 GOB - NET PREMIUM RESURI	91	388,180	97,728	97,728	0	0	-97,728	-100.00
263-990	TRANSFERS BETWEEN FUNDS	0	0	1,300,000	1,300,000	0	0	-1,300,000	-100.00
	***FUND TOTAL **	***1,977,123***	***3,105,358***	***24,438,635***	***5,961,091***	***0***	***236,000***	***-24,202,635***	***-99.03%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND CAPITAL PROJ

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
283-410-329000 INTEREST	2,009	1,841	0	2,569	0	0	0	0 %
283-491-350040 CONGESTION MITIGATION AND AIR QUAL	0	0	1,491,488	0	1,470,974	0	-1,491,488	-100.00%
283-491-350540 OTHER MUNICIPAL GRANTMATCH	0	0	10,000	5,000	368,435	0	-10,000	-100.00%
283-553-348000 NC DEPT OF TRANSPORTATION	0	0	192,000	352	0	0	-192,000	-100.00%
283-624-350500 GASTON COUNTY	0	0	180,000	0	0	0	-180,000	-100.00%
283-636-336443 REIMBURSEMENT-PROCARD	898	902	0	771	0	0	0	0 %
283-642-335800 MISC. DONATIONS	170,000	125,000	0	0	0	0	0	0 %
283-644-335800 MISC. DONATIONS	0	300,000	0	0	0	0	0	0 %
283-660-399000 FUND BALANCE APPROPRIATED	0	0	2,457,299	0	90,354	0	-2,457,299	-100.00%
283-848-335800 MISC. DONATIONS	0	0	22,000	0	0	0	-22,000	-100.00%
283-848-350500 GASTON COUNTY	0	0	33,000	0	0	0	-33,000	-100.00%
283-863-335800 MISC. DONATIONS	350	0	0	0	0	0	0	0 %
283-863-350020 NCDOT ENHANCEMENTS GRANT	0	0	410,000	0	0	0	-410,000	-100.00%
283-883-335130 GASTON CO BD OF EDUC	0	0	90,000	90,000	0	0	-90,000	-100.00%
283-884-329000 INTEREST	465	454	0	421	0	0	0	0 %
283-960-329000 INTEREST	56	98	0	1,190	0	0	0	0 %
283-990-397110 TRANS FROM GENERAL FUND	302,231	900,000	750,000	750,000	1,600,000	3,298,409	2,548,409	339.79%
283-990-397462 TRANSFER FROM W & S CAPITAL PROJE	0	0	24,000	24,000	0	0	-24,000	-100.00%
283-990-397478 TRANSFER FROM ELECTRIC CAPITAL PR	0	0	24,000	24,000	0	0	-24,000	-100.00%
283-990-397626 TRANS FROM 108 LOAN-ECONOMIC DEVL	0	23,427	0	0	0	0	0	0 %
FUND TOTAL *	***476,008***	***1,351,721***	***5,683,787***	***898,302***	***3,529,763***	***3,298,409***	***-2,385,378***	***-41.97%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GENERAL FUND CAPITAL PROJ

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
283-410	MAYOR & COUNCIL	0	35,104	0	0	0	0	0	0.00
283-412	MAYOR'S YOUTH COUNCIL	0	0	300	0	0	0	-300	-100.00
283-440	FINANCIAL SVCS/ACCOUNTING	2,932	804	123,288	3,750	0	0	-123,288	-100.00
283-491	PLANNING/TRANSPORTATION	0	62,500	1,820,188	41,250	1,929,763	0	-1,820,188	-100.00
283-492	ECONOMIC DEVELOPMENT	0	0	6,666	6,666	16,666	0	-6,666	-100.00
283-553	F.S./EQUIPMENT SVCS	0	0	240,000	5,261	0	0	-240,000	-100.00
283-570	P.W./POWELL BILL	-147	13,016	1,647,941	1,514,465	1,750,000	1,550,000	-97,941	-5.94
283-590	KEEP GASTONIA BEAUTIFUL	0	0	2,819	0	0	0	-2,819	-100.00
283-620	RECREATION/ADMINISTRATION	0	0	148,500	0	0	0	-148,500	-100.00
283-624	RECREATION/ERWIN CENTER	0	0	180,000	0	0	0	-180,000	-100.00
283-633	MARTHA RIVERS PARK	0	0	10,133	4,114	0	0	-10,133	-100.00
283-637	2010 LOBs - RECREATION PROJEC	1,125	1,215	14,447	2,460	0	0	-14,447	-100.00
283-642	GASTONIA OPTIMIST CLUB PARK	132,013	88,765	67,612	33,893	0	0	-67,612	-100.00
283-643	SKEET/TRAP RANGE IMPROVEME	0	1,500	0	0	0	0	0	0.00
283-644	GREENWAY PARKING	0	7,440	292,560	290,726	0	0	-292,560	-100.00
283-645	DOWNTOWN SPORTS & ENTERTA	0	0	135,500	25,644	0	0	-135,500	-100.00
283-710	SCHIELE MUSEUM BUILDING SETT	0	0	48,863	32,572	400,000	275,000	226,137	462.80
283-848	FARMER'S MARKET	40,402	0	55,000	0	0	0	-55,000	-100.00
283-863	GREENWAYS	15,865	13,911	576,937	35,144	0	0	-576,937	-100.00
283-876	SCHIELE ENVIRONMENTAL STUDII	37,512	219,874	1	0	0	0	-1	-100.00
283-883	MISC. PARK PROJECTS	8,969	101,897	44,974	30,776	0	0	-44,974	-100.00
283-884	2010 2/3 GO BONDS	100	0	52,225	52,225	0	0	-52,225	-100.00
283-885	ANNEXATION STREET PAVING	20,581	48,276	73,031	0	0	0	-73,031	-100.00
283-892	CAPITAL RESERVE	0	0	132,802	0	0	1,473,409	1,340,607	1,009.48
283-960	2/3 GO BONDS - 2008	12,365	13,983	0	0	0	0	0	0.00
283-962	DOWNTOWN REVITALIZATION	0	0	10,000	950	0	0	-10,000	-100.00
283-990	TRANSFERS BETWEEN FUNDS	684,440	245,000	0	0	0	0	0	0.00
	FUND TOTAL *	***956,155***	***853,284***	***5,683,787***	***2,079,896***	***4,096,429***	***3,298,409***	***-2,385,378***	***-41.97%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER SYSTEM EXPANSION FEE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
460-827-328020 SEWER SYSTEM EXPANSION FEE	130,523	89,748	120,000	112,679	120,000	120,000	0	0 %
460-927-328010 WATER SYSTEM EXPANSION FEE	245,663	160,559	200,000	201,889	200,000	200,000	0	0 %
FUND TOTAL *	***376,186***	***250,308***	***320,000***	***314,568***	***320,000***	***320,000***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER SYSTEM EXPANSION FEE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
460-827 SEWER SYSTEM EXPANSION FEE	0	0	120,000	0	120,000	120,000	0	0.00
460-927 WATER SYSTEM EXPANSION FEE	0	0	200,000	0	200,000	200,000	0	0.00
FUND TOTAL *	***0***	***0***	***320,000***	***0***	***320,000***	***320,000***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER CAP PROJ

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
462-660-399000 FUND BALANCE APPROPRIATED	0	0	2,048,531	0	1,000,000	0	-2,048,531	-100.00%
462-800-335000 MISCELLANEOUS	25,000	0	0	0	0	0	0	0 %
462-800-336040 REIMBURSEMENT-OTHER MUNICIPALITY	0	0	43,260	16,683	200,000	0	-43,260	-100.00%
462-800-350080 LOAN PROCEEDS - NCSRLF	0	0	2,999,839	0	0	0	-2,999,839	-100.00%
462-800-350500 GASTON COUNTY	0	0	227,000	0	0	0	-227,000	-100.00%
462-800-350650 STATE CLEAN WATER TRUST	0	0	600,000	0	0	0	-600,000	-100.00%
462-822-329000 INTEREST	6,874	7,189	0	7,491	0	0	0	0 %
462-824-335000 MISCELLANEOUS	0	0	0	10	0	0	0	0 %
462-824-391000 CLAIMS SETTLEMENT PROCEEDS	99,500	0	0	0	0	0	0	0 %
462-908-336443 REIMBURSEMENT-PROCARD	300	1,329	0	260	0	0	0	0 %
462-921-329000 INTEREST	64	0	0	0	0	0	0	0 %
462-931-350050 NC DEPT ENV & NATURAL RES	0	0	300,000	300,000	0	0	-300,000	-100.00%
462-932-350080 LOAN PROCEEDS - NCSRLF	0	0	5,000,000	4,547,863	0	0	-5,000,000	-100.00%
462-933-329000 INTEREST	0	0	0	42,068	0	0	0	0 %
462-933-350080 LOAN PROCEEDS - NCSRLF	0	0	30,000,000	6,862,941	0	0	-30,000,000	-100.00%
462-933-385000 PROCEEDS-SALE OF BONDS	0	0	20,130,000	20,130,000	0	0	-20,130,000	-100.00%
462-933-385010 OTH FIN SOURCE-BOND PREM	0	0	2,368,171	2,368,171	0	0	-2,368,171	-100.00%
462-990-397342 TRANSF FROM W&S EXP & DEV	5,655,000	2,442,679	4,208,600	4,208,600	1,300,000	1,300,000	-2,908,600	-69.11%
FUND TOTAL *	***5,786,738***	***2,451,198***	***67,925,401***	***38,484,087***	***2,500,000***	***1,300,000***	***-66,625,401***	***-98.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

WATER & SEWER CAP PROJ

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
462-475	MUNICIPAL OPERATIONS CENTER	103,320	51,795	0	0	0	0	0	0.00
462-492	ECONOMIC DEVELOPMENT	0	0	16,667	16,667	1,000,000	0	-16,667	-100.00
462-644	GREENWAY PARKING	0	0	72,121	71,843	0	0	-72,121	-100.00
462-660	NON-DEPARTMENTAL	0	0	143,492	0	0	0	-143,492	-100.00
462-800	REGIONALIZATION	88,061	128,871	4,263,779	62,153	867,000	140,000	-4,123,779	-96.72
462-801	CROWDERS CREEK WWTP IMP.	14,023	0	0	0	0	0	0	0.00
462-803	NCDOT SEWER UTIL CONFLICT	231,204	383,441	8,288	8,288	0	0	-8,288	-100.00
462-824	COLLECTION SYSTEM IMPROVE	172,333	799,266	1,164,940	658,425	892,000	892,000	-272,940	-23.43
462-825	SEWER ASSESSMENTS	6,129	113,514	19,984	654	120,000	120,000	100,016	500.48
462-860	PUMPSTATION/FORCEMAIN IMP	61,006	110,467	278,048	29,912	73,000	73,000	-205,048	-73.75
462-882	LONG CREEK WWTP EXPANSION	205,007	684	352,658	0	0	0	-352,658	-100.00
462-903	WATER IMP-NCDOT CONFLICTS	598,211	610,515	214,531	178,910	0	0	-214,531	-100.00
462-908	WATER DISTRIBUTION IMP	54,368	0	132,795	12,795	0	0	-132,795	-100.00
462-911	WATER SUPPLY/TREATMENT IM	333,885	14,600	181,191	180,041	75,000	75,000	-106,191	-58.61
462-913	WATER ASSESSMENTS	1,636	1,976	0	0	0	0	0	0.00
462-921	WATER IMP - REVENUE BOND	71,987	75,824	3,580	3,580	0	0	-3,580	-100.00
462-930	WATERTREATMENT PLANT RENO\	2,757,840	2,079,894	3,158,866	954,213	0	0	-3,158,866	-100.00
462-931	PLANNING LOAN-WTP RENOVATIC	0	0	300,000	217,956	0	0	-300,000	-100.00
462-932	$5M STATE REVOLVING LOAN - CL	0	0	5,000,000	4,760,488	0	0	-5,000,000	-100.00
462-933	WTP PROJECT- $30M SRL AND 201	0	0	52,498,171	7,567,979	0	0	-52,498,171	-100.00
462-971	2010 GOB - ROAD WIDENING	0	0	33,135	0	0	0	-33,135	-100.00
462-990	TRANSFERS BETWEEN FUNDS	0	0	83,155	83,155	0	0	-83,155	-100.00
	***FUND TOTAL **	***4,699,010***	***4,370,846***	***67,925,401***	***14,807,059***	***3,027,000***	***1,300,000***	***-66,625,401***	***-98.09%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

C.P.-ELECTRIC SYSTEM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
478-492-336420 NCMPA ENERGY EFFIC AWARD	3,035	0	0	0	0	0	0	0 %
478-492-350310 ELECTRICITIES GRANT	0	0	0	5,000	5,000	0	0	0 %
478-660-399000 FUND BALANCE APPROPRIATED	0	0	1,503,328	0	1,000,000	0	-1,503,328	-100.00%
478-836-329000 INTEREST	3,456	2,351	0	10,504	0	0	0	0 %
478-905-336443 REIMBURSEMENT-PROCARD	531	191	0	249	0	0	0	0 %
478-916-336478 REIMBURSEMENT - DEVELOPER	0	158,579	0	0	0	0	0	0 %
478-960-329000 INTEREST	45	80	0	966	0	0	0	0 %
478-990-397331 TRANS FROM ELECTRIC FUND	1,000,000	900,000	1,000,000	1,000,000	1,000,000	1,000,000	0	0 %
478-990-397337 TRANS FROM PWR AGCY STLMT	0	0	3,035,391	3,035,391	0	0	-3,035,391	-100.00%
FUND TOTAL *	***1,007,067***	***1,061,200***	***5,538,719***	***4,052,110***	***2,005,000***	***1,000,000***	***-4,538,719***	***-81.95%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

C.P.-ELECTRIC SYSTEM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
478-492	ECONOMIC DEVELOPMENT	200,000	0	306,200	121,693	1,100,000	0	-306,200	-100.00
478-835	OUTSIDE STORAGE	0	0	91,380	0	50,000	50,000	-41,380	-45.28
478-844	NEW TECH PARK - SUBSTATION	0	11,170	3,150,691	3,125	200,000	115,000	-3,035,691	-96.35
478-854	SCADA REPLACEMENT	6,220	0	65,800	0	0	0	-65,800	-100.00
478-892	CAPITAL RESERVE	0	0	505	0	0	0	-505	-100.00
478-900	LONG CRK GENERATION PROJ	371,627	0	78,373	0	0	0	-78,373	-100.00
478-901	CITY ELECTRICAL TIE LINES	237,872	355,575	708,216	238,228	325,000	325,000	-383,216	-54.11
478-902	KENDRICK EXT/CATAWBA HILL	0	48,999	65,001	0	0	0	-65,001	-100.00
478-905	UNDERGROUND SYSTEM REPLAC	353,960	70,604	508,566	106,224	285,000	285,000	-223,566	-43.96
478-909	ELECTRIC DEVELOPMENTS	43,078	216,539	168,216	80,020	100,000	100,000	-68,216	-40.55
478-915	RESIDENTIAL DEV-SYS EXP	15,586	125,203	212,825	85,006	125,000	125,000	-87,825	-41.27
478-916	LORAY MILL	189,717	409,286	15,801	0	0	0	-15,801	-100.00
478-918	CITY FIBER	0	0	69,144	0	0	0	-69,144	-100.00
478-960	2/3 GO BONDS - 2008	0	0	73,680	17,082	0	0	-73,680	-100.00
478-976	MAIN AVE PROPERTIES	0	79,755	321	320	0	0	-321	-100.00
478-990	TRANSFERS BETWEEN FUNDS	0	0	24,000	24,000	0	0	-24,000	-100.00
	***FUND TOTAL **	***1,418,059***	***1,317,132***	***5,538,719***	***675,699***	***2,185,000***	***1,000,000***	***-4,538,719***	***-81.95%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STORMWTR CAPITAL PROJECTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
479-660-399000 FUND BALANCE APPROPRIATED	0	0	947,600	0	0	0	-947,600	-100.00%
479-674-390000 LIQUIDATED DAMAGES	0	5,000	0	0	0	0	0	0 %
479-675-336443 REIMBURSEMENT-PROCARD	605	21	0	117	0	0	0	0 %
479-675-383170 PROPERTY OWNER ASSISTANCE	8,000	2,009	40,000	0	10,000	10,000	-30,000	-75.00%
479-720-329000 INTEREST	1,300	1,245	0	2,654	0	0	0	0 %
479-990-397336 TRANSFER FROM STORMWATER	379,737	773,800	942,413	942,413	0	636,966	-305,447	-32.41%
FUND TOTAL *	***389,642***	***782,075***	***1,930,013***	***945,184***	***10,000***	***646,966***	***-1,283,047***	***-66.48%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

STORMWTR CAPITAL PROJECTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
479-674 STORMWATER SYSTEM IMPROVE	304,362	328,527	1,070,615	662,429	294,310	192,729	-877,886	-82.00
479-675 STORMWATER NONCAPITAL	14,548	174,458	859,398	224,319	488,103	454,237	-405,161	-47.14
FUND TOTAL *	***318,909***	***502,985***	***1,930,013***	***886,748***	***782,413***	***646,966***	***-1,283,047***	***-66.48%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

HEALTH SELF-INSURANCE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
868-720-329000 INTEREST	1,793	1,469	750	1,075	750	750	0	0 %
868-720-336443 REIMBURSEMENT-PROCARD	4	1	0	7	0	0	0	0 %
868-720-368000 HEALTH INSURANCE PREMIUMS	5,570,511	5,590,394	6,878,029	6,942,463	6,878,029	7,604,403	726,374	10.56%
868-720-368010 CLINIC CO-PAY	4,109	4,144	4,300	3,756	4,300	4,300	0	0 %
868-720-368020 HSA CONTRIBUTIONS	768,750	553,501	700,000	697,390	700,000	750,000	50,000	7.14%
868-720-368040 STIPENDS	43,500	53,200	61,000	25,500	61,000	54,000	-7,000	-11.48%
868-720-368050 HSA - STIPENDS	0	6,800	6,800	2,850	6,800	6,800	0	0 %
868-990-397110 TRANS FROM GENERAL FUND	415,242	636,403	991,647	649,700	0	0	-991,647	-100.00%
868-990-397330 TRANS FROM W&S FUND	3,272	147,655	0	0	0	0	0	0 %
868-990-397331 TRANS FROM ELECTRIC FUND	1,168	51,507	73,197	47,957	0	0	-73,197	-100.00%
868-990-397332 TRANSFER FROM TRANSIT FUND	545	24,037	36,598	23,978	0	0	-36,598	-100.00%
868-990-397335 TRANSFER FROM SOLID WASTE FUND	987	42,351	66,226	43,389	0	0	-66,226	-100.00%
868-990-397336 TRANSFER FROM STORMWATER	182	6,868	12,200	7,993	0	0	-12,200	-100.00%
868-990-397342 TRANSF FROM W&S EXP & DEV	0	0	207,391	135,877	0	0	-207,391	-100.00%
868-990-397621 TRANSFER FROM COMM DEVEL BLOCK G	52	2,289	3,486	2,284	0	0	-3,486	-100.00%
868-990-397624 TRANSFER FROM HOME INVESTMENT	26	1,145	1,743	1,142	0	0	-1,743	-100.00%
868-990-397881 TRANS FROM TECH INT SVCS	260	36,627	57,512	37,680	0	0	-57,512	-100.00%
FUND TOTAL *	***6,810,402***	***7,158,391***	***9,100,879***	***8,623,040***	***7,650,879***	***8,420,253***	***-680,626***	***-7.48%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

HEALTH SELF-INSURANCE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
868-720 ADMINISTRATION	6,743,374	7,026,513	9,100,879	8,158,731	8,408,414	8,420,253	-680,626	-7.48
FUND TOTAL *	***6,743,374***	***7,026,513***	***9,100,879***	***8,158,731***	***8,408,414***	***8,420,253***	***-680,626***	***-7.48%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

DENTAL SELF-INSURANCE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
870-720-329000 INTEREST	127	202	0	272	0	0	0	0 %
870-720-370000 DENTAL INSURANCE PREMIUMS	317,419	311,766	340,000	316,134	340,000	340,000	0	0 %
FUND TOTAL *	***317,546***	***311,968***	***340,000***	***316,406***	***340,000***	***340,000***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

DENTAL SELF-INSURANCE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
870-720 ADMINISTRATION	327,566	323,724	340,000	321,039	340,000	340,000	0	0.00
***FUND TOTAL **	***327,566***	***323,724***	***340,000***	***321,039***	***340,000***	***340,000***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

VEH/EQUIP R&R PROGRAM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
880-422-329000 INTEREST	-3,047	217	0	1,572	0	0	0	0 %
880-422-335070 INSURANCE PROCEEDS	10,906	14,706	0	0	0	0	0	0 %
880-422-336443 REIMBURSEMENT-PROCARD	395	208	0	403	0	0	0	0 %
880-422-383020 SALE OF PERSONAL PROPERTY	114,885	196,203	0	61,808	0	0	0	0 %
880-422-386000 PROCEEDS FROM BANK LOAN	3,164,000	2,883,000	3,214,008	3,215,000	3,972,125	3,240,045	26,037	0.81%
880-436-336050 REIM-VEHICLE RENTAL	2,224,572	2,465,584	2,666,641	2,666,642	2,941,278	2,941,278	274,637	10.30%
880-660-399000 FUND BALANCE APPROPRIATED	0	0	1,627,802	0	0	-35,595	-1,663,397	-102.19%
***FUND TOTAL **	***5,511,711***	***5,559,918***	***7,508,451***	***5,945,425***	***6,913,403***	***6,145,728***	***-1,362,723***	***-18.15%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

VEH/EQUIP R&R PROGRAM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
880-402	TECHNOLOGY SYSTEMS 2012	9,057	129	0	0	0	0	0	0.00
880-403	EQUIPMENT MANAGER 2013	260,846	0	0	0	0	0	0	0.00
880-404	TECHNOLOGY SYSTEMS 2013	205,115	102,199	0	0	0	0	0	0.00
880-405	EQUIPMENT MANAGER 2014	772,227	1,199,657	49,511	11,191	0	0	-49,511	-100.00
880-406	TECHNOLOGY SYSTEMS 2014	478,497	220,003	0	0	0	0	0	0.00
880-407	EQUIPMENT MANAGER 2015	0	794,481	972,415	928,694	0	0	-972,415	-100.00
880-414	TECHNOLOGY SYSTEMS 2015	0	307,131	95,999	95,998	0	0	-95,999	-100.00
880-416	2016 EQUIPMENT MANAGER	0	0	2,782,208	1,747,020	0	0	-2,782,208	-100.00
880-417	2016 TECHNOLOGY SYSTEMS	0	0	420,470	360,294	0	0	-420,470	-100.00
880-422	EQUIPMENT MANAGER	-304	77,095	0	0	0	0	0	0.00
880-436	EQUIPMENT - DEBT SERVICE	2,194,435	2,467,972	2,721,069	2,665,697	2,925,683	2,925,683	204,614	7.52
880-442	FIN SVCS/METER SERVICES	4,855	0	0	0	0	0	0	0.00
880-445	FINANCIAL SVCS/WAREHOUSE	0	11,853	0	0	0	0	0	0.00
880-460	FIN SVCS/CUSTOMER SERVICE	0	15,441	42,579	42,459	0	0	-42,579	-100.00
880-463	2017 EQUIPMENT MANAGER	0	0	0	0	3,540,325	2,808,245	2,808,245	0.00
880-464	2017 TECHNOLOGY SYSTEMS	0	0	0	0	411,800	411,800	411,800	0.00
880-510	POLICE/ADMINISTRATION	0	0	100,000	95,848	0	0	-100,000	-100.00
880-514	POLICE/FIELD SERVICES	342,707	56,776	12,329	713	0	0	-12,329	-100.00
880-532	FIRE/OPERATIONS	0	667,634	18,939	0	0	0	-18,939	-100.00
880-596	DOWNTOWN	0	85,930	15,826	15,826	0	0	-15,826	-100.00
880-892	CAPITAL RESERVE	0	0	277,106	0	0	0	-277,106	-100.00
	FUND TOTAL *	***4,267,434***	***6,006,301***	***7,508,451***	***5,963,740***	***6,877,808***	***6,145,728***	***-1,362,723***	***-18.15%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TECH INTERNAL SVCS FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
881-423-336000 REIMBURSEMENT FOR SERVICE	95,460	14,747	0	31,153	0	0	0	0 %
881-425-336000 REIMBURSEMENT FOR SERVICE	51,114	0	0	0	0	0	0	0 %
881-425-336443 REIMBURSEMENT-PROCARD	2,952	3,027	0	5,482	0	0	0	0 %
881-427-336000 REIMBURSEMENT FOR SERVICE	113,602	56,575	0	0	0	0	0	0 %
881-430-336000 REIMBURSEMENT FOR SERVICE	58,106	280	0	0	0	0	0	0 %
881-433-336000 REIMBURSEMENT FOR SERVICE	0	1,063,874	1,599,965	1,103,935	1,661,932	1,660,668	60,703	3.79%
881-433-336200 REIMB-APPLICATION CHGBACK	0	2,129,236	2,142,762	2,142,762	2,153,431	2,212,716	69,954	3.26%
881-433-336300 REIMB-INFRASTRUCTURE CHGBACK	0	2,481,298	2,493,444	2,493,444	2,374,785	2,378,846	-114,598	-4.60%
881-439-336000 REIMBURSEMENT FOR SERVICE	140,238	41,032	0	0	0	0	0	0 %
881-444-331090 VENDING MACHINES	0	0	175	0	175	175	0	0 %
881-444-336000 REIMBURSEMENT FOR SERVICE	0	146,013	0	0	0	0	0	0 %
881-448-329000 INTEREST	644	539	600	1,732	600	600	0	0 %
881-448-336000 REIMBURSEMENT FOR SERVICE	78,593	0	0	0	0	0	0	0 %
881-448-336100 REIMB - INTERNET CHARGES	129,808	0	0	0	0	0	0	0 %
881-448-336130 REIMB - VPN CHARGES	47,592	0	0	0	0	0	0	0 %
881-453-336000 REIMBURSEMENT FOR SERVICE	38,359	28,857	0	0	0	0	0	0 %
881-516-336000 REIMBURSEMENT FOR SERVICE	0	127,227	0	0	0	0	0	0 %
881-660-399000 FUND BALANCE APPROPRIATED	0	0	856,951	0	0	0	-856,951	-100.00%
FUND TOTAL *	***756,468***	***6,092,705***	***7,093,897***	***5,778,508***	***6,190,923***	***6,253,005***	***-840,892***	***-11.85%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

TECH INTERNAL SVCS FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION		2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
881-421	HUMAN RESOURCES	23	11,244	14,700	14,693	21,908	13,908	-792	-5.39
881-423	TECHNOLOGY SVC ADMIN	163,562	171,759	180,668	156,096	177,741	176,698	-3,970	-2.20
881-424	TECH SVCS/ADMIN APPS	0	238,003	254,003	240,370	259,129	259,129	5,126	2.02
881-425	TECH SVCS/PUBLIC SAFETY	67,892	8,497	5,163	0	0	0	-5,163	-100.00
881-426	TECH SVCS/TELEPHONES	0	531,864	564,642	539,462	552,978	553,078	-11,564	-2.05
881-427	TECH SVCS/COMPUTER SUPPOR	263,997	390,981	517,412	469,231	515,242	517,668	256	0.05
881-428	TECH SVCS/IMS APPS	0	322,641	367,300	329,984	362,255	362,255	-5,045	-1.37
881-429	TECH SVCS/GIS/AM/FM	0	249,822	266,685	259,265	270,094	270,094	3,409	1.28
881-430	TECH SVCS/MOBILE DATA	76,750	550	0	0	0	0	0	0.00
881-433	TECHNOLOGY-CITY EQUIP	-801,545	331,810	368,196	368,193	281,847	281,847	-86,349	-23.45
881-435	TECH SVCS/WEB SITE & SERVICE	0	45,899	69,380	26,681	91,000	91,000	21,620	31.16
881-438	TECH SVCS/CIS APPS	0	522,577	649,018	589,955	651,306	651,306	2,288	0.35
881-439	TECH SVCS/SUPPORT ADMIN	372,365	530,825	692,883	647,486	658,941	658,941	-33,942	-4.90
881-444	TECH SVCS/RADIO SYSTEMS	0	802,351	883,240	847,199	903,962	939,762	56,522	6.40
881-448	EXTERNAL NETWORK ACCESS	237,718	4,364	0	0	0	0	0	0.00
881-450	TECH SVCS/800 MHz SYSTEM	0	307,142	300,404	282,503	290,489	290,489	-9,915	-3.30
881-453	CORE SERVER/DOMAIN SUPPORT	277,799	297,562	254,049	242,340	210,416	208,616	-45,433	-17.88
881-454	ADMIN SERVER/DOMAIN INFRASTI	70,627	2,908	757	757	0	0	-757	-100.00
881-458	IT/CITY PUBLIC SAFETY	0	52,950	57,485	48,645	63,475	63,475	5,990	10.42
881-459	IT/CORE APPLICATIONS	145,937	236,491	245,650	245,623	251,100	251,100	5,450	2.22
881-516	POLICE M.I.S.	0	506,683	543,022	480,975	533,462	533,462	-9,560	-1.76
881-539	GASTON COUNTY PUBLIC SAFETY	0	0	130,740	0	130,740	130,177	-563	-0.43
881-892	CAPITAL RESERVE	0	0	670,988	0	0	0	-670,988	-100.00
881-990	TRANSFERS BETWEEN FUNDS	260	36,627	57,512	37,680	0	0	-57,512	-100.00
	FUND TOTAL *	***875,385***	***5,603,549***	***7,093,897***	***5,827,136***	***6,226,085***	***6,253,005***	***-840,892***	***-11.85%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GEN FUND STIMULUS GRANTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
611-514-349340 COPS - HIRING GRANT	58,066	0	0	0	0	0	0	0 %
611-605-350370 NEGBRHD STABILIZATION PRG	-6,332	0	0	0	0	0	0	0 %
611-605-350611 NSP PROGRAM INCOME	72,566	69,096	71,000	0	62,000	0	-71,000	-100.00%
611-610-336443 REIMBURSEMENT-PROCARD	9	1	0	13	0	0	0	0 %
611-660-399000 FUND BALANCE APPROPRIATED	0	0	15,216	0	0	1,000	-14,216	-93.43%
611-705-335671 ARMSTRONG APARTMENTS LLC - PRIN PA	2,439	3,689	3,726	3,726	3,726	3,726	0	0 %
611-705-335672 ARMSTRONG APARTMENTS LLC - INT PAY	1,993	2,959	1,456	2,922	1,456	1,456	0	0 %
611-890-329000 INTEREST	-360	7	0	45	0	0	0	0 %
611-990-397110 TRANS FROM GENERAL FUND	310,685	153,996	8,397	8,397	0	0	-8,397	-100.00%
611-990-397283 TRANS FROM CP-MAYOR/COUNC	0	245,000	0	0	0	0	0	0 %
611-990-397621 TRANSFER FROM COMM DEVEL BLOCK G	0	0	114,910	114,910	0	0	-114,910	-100.00%
611-990-397623 TRANSF FROM CD/REHAB FUND	0	55,000	0	0	0	0	0	0 %
FUND TOTAL *	***439,066***	***529,748***	***214,705***	***130,013***	***67,182***	***6,182***	***-208,523***	***-97.12%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

GEN FUND STIMULUS GRANTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
611-421 HUMAN RESOURCES	0	0	0	0	0	0	0	0.00
611-514 POLICE/FIELD SERVICES	298,118	103,301	0	0	0	0	0	0.00
611-605 NEIGH STABILIZATN PROG 1	93,864	12,031	209,523	99,578	27,019	1,000	-208,523	-99.52
611-705 NSP 3	0	0	5,182	0	5,182	5,182	0	0.00
611-990 TRANSFERS BETWEEN FUNDS	0	2,676	0	0	0	0	0	0.00
FUND TOTAL *	***391,981***	***118,008***	***214,705***	***99,578***	***32,201***	***6,182***	***-208,523***	***-97.12%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

COMM DEV BLOCK GRANT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
621-660-399000 FUND BALANCE APPROPRIATED	0	0	-235,642	0	0	0	235,642	-100.00%
621-717-329000 INTEREST	19	22	0	20	0	0	0	0 %
621-720-329000 INTEREST	-806	-565	0	-1,161	0	0	0	0 %
621-720-349130 COMM. DEVELOPMENT GRANT	419,860	475,304	1,953,748	643,924	715,851	713,330	-1,240,418	-63.49%
621-721-335660 REPAYMENT/LOAN-HOME OWNER	6,926	9,540	8,782	9,027	8,782	8,782	0	0 %
621-721-336443 REIMBURSEMENT-PROCARD	181	140	0	118	0	0	0	0 %
621-883-350500 GASTON COUNTY	0	0	90,000	0	0	0	-90,000	-100.00%
621-990-397611 TRANSFER FROM GEN. FUND STIMULUS	0	1,338	0	0	0	0	0	0 %
***FUND TOTAL **	***426,179***	***485,779***	***1,816,888***	***651,928***	***724,633***	***722,112***	***-1,094,776***	***-60.26%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

COMM DEV BLOCK GRANT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
621-421 HUMAN RESOURCES	275	0	0	0	0	0	0	0.00
621-717 IND. DEVLPMT - IDA	0	0	9,180	0	0	0	-9,180	-100.00
621-720 ADMINISTRATION	119,201	130,297	321,233	116,286	262,508	184,616	-136,617	-42.53
621-721 C D / HOUSING REHAB	311,241	337,125	1,198,894	576,250	1,136,702	528,353	-670,541	-55.93
621-734 FAIR HOUSING & COUNSEL	6,926	6,790	19,185	7,061	19,515	9,143	-10,042	-52.34
621-883 MISC. PARK PROJECTS	0	0	150,000	0	0	0	-150,000	-100.00
621-990 TRANSFERS BETWEEN FUNDS	1,202	2,289	118,396	117,194	0	0	-118,396	-100.00
FUND TOTAL *	***438,845***	***476,501***	***1,816,888***	***816,791***	***1,418,725***	***722,112***	***-1,094,776***	***-60.26%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

108 LOAN-DOWNTOWN REVITA

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
622-660-399000 FUND BALANCE APPROPRIATED	0	0	80,820	0	2,820	4,320	-76,500	-94.65%
622-718-329000 INTEREST	14	96	0	53	27	0	0	0 %
622-718-335670 REPAYMENT/LOAN-INVESTOR	16,680	16,680	16,680	16,680	16,680	16,680	0	0 %
FUND TOTAL *	***16,694***	***16,776***	***97,500***	***16,733***	***19,527***	***21,000***	***-76,500***	***-78.46%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

108 LOAN-DOWNTOWN REVITA

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
622-718 108 GUARANTEED LOAN	18,526	19,360	97,500	19,140	71,204	21,000	-76,500	-78.46
***FUND TOTAL **	***18,526***	***19,360***	***97,500***	***19,140***	***71,204***	***21,000***	***-76,500***	***-78.46%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

HOME INVESTMENT TRUST FUN

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
624-660-399000 FUND BALANCE APPROPRIATED	0	0	-438,516	0	0	0	438,516	-100.00%
624-719-329000 INTEREST	-739	-522	0	-1,023	0	0	0	0 %
624-719-335000 MISCELLANEOUS	0	900	0	300	0	0	0	0 %
624-719-335660 REPAYMENT/LOAN-HOME OWNER	30,565	26,816	20,563	28,157	20,563	20,563	0	0 %
624-719-336020 IT AND COMMUNICATIONS REIMB - RIC	3,093	3,932	4,000	3,940	4,000	4,000	0	0 %
624-719-336443 REIMBURSEMENT-PROCARD	79	75	0	142	0	0	0	0 %
624-719-349100 FEDERAL HOME PROGRAM	534,288	575,989	2,498,167	167,114	2,278,496	602,989	-1,895,178	-75.86%
624-719-349160 HOME-DOWNPYMT INITIATIVE	273,966	99,682	0	0	0	0	0	0 %
624-719-383000 LAND SALES	0	0	0	27,025	0	0	0	0 %
624-719-383150 SALE OF REAL PROPERTY	0	118,698	0	0	0	0	0	0 %
624-990-397611 TRANSFER FROM GEN. FUND STIMULUS	0	1,338	0	0	0	0	0	0 %
***FUND TOTAL **	***841,251***	***826,907***	***2,084,214***	***225,654***	***2,303,059***	***627,552***	***-1,456,662***	***-69.89%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

HOME INVESTMENT TRUST FUN

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
624-421 HUMAN RESOURCES	275	0	0	0	0	0	0	0.00
624-719 HOME PROGRAM	794,375	660,483	2,043,237	434,907	1,734,515	591,560	-1,451,677	-71.05
624-738 HOME SOFT COSTS	40,226	40,086	39,234	35,279	35,992	35,992	-3,242	-8.26
624-990 TRANSFERS BETWEEN FUNDS	26	1,145	1,743	1,142	0	0	-1,743	-100.00
***FUND TOTAL **	***834,902***	***701,714***	***2,084,214***	***471,328***	***1,770,507***	***627,552***	***-1,456,662***	***-69.89%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

OCCUPANCY TAX

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
628-720-340000 OCCUPANCY TAX	474,255	567,496	640,000	517,551	484,500	590,000	-50,000	-7.81%
***FUND TOTAL **	***474,255***	***567,496***	***640,000***	***517,551***	***484,500***	***590,000***	***-50,000***	***-7.81%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

OCCUPANCY TAX

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
628-720 ADMINISTRATION	474,255	567,496	640,000	636,438	484,500	590,000	-50,000	-7.81
***FUND TOTAL **	***474,255***	***567,496***	***640,000***	***636,438***	***484,500***	***590,000***	***-50,000***	***-7.81%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

DOWNTOWN MUNICIPAL SVCS DIS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
629-329-329000 INTEREST	199	156	0	214	170	170	170	0 %
629-592-301010 AD VALOREM TAXES CURR YR	117,095	117,362	115,456	120,976	115,456	121,740	6,284	5.44%
629-592-301020 AD VALOREM TAXES PRIOR YR	5,566	5,062	5,000	5,643	5,000	5,000	0	0 %
629-592-317000 TAX PENALTIES & INTEREST	1	0	0	0	0	0	0	0 %
629-592-329460 VEHICLE TAX INVESTMENT ALLOCATION	0	0	0	0	0	0	0	0 %
629-592-331000 RENTS & CONCESSIONS	1,500	1,610	600	1,175	600	600	0	0 %
629-592-335200 PARKING LOT LICENSE FEE	960	960	960	960	960	1,760	800	83.33%
629-592-335460 EXCESS FUNDS FROM TAG AND TAX TOG	98	0	0	0	0	0	0	0 %
629-592-336443 REIMBURSEMENT-PROCARD	41	94	0	26	0	0	0	0 %
629-660-399000 FUND BALANCE APPROPRIATED	0	0	103,769	0	9,669	0	-103,769	-100.00%
***FUND TOTAL **	***125,459***	***125,245***	***225,785***	***128,994***	***131,855***	***129,270***	***-96,515***	***-42.75%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

DOWNTOWN MUNICIPAL SVCS DIS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
629-592 DOWNTOWN DEVELOPMENT	66,970	61,357	156,785	116,554	71,212	79,270	-77,515	-49.44
629-990 TRANSFERS BETWEEN FUNDS	60,000	60,000	69,000	69,000	69,000	50,000	-19,000	-27.54
***FUND TOTAL **	***126,970***	***121,357***	***225,785***	***185,554***	***140,212***	***129,270***	***-96,515***	***-42.75%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

INFRASTRUCTURE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
687-660-399000 FUND BALANCE APPROPRIATED	0	0	398,287	0	0	0	-398,287	-100.00%
687-680-331700 ARTS ON MAIN LEASE REVENUE	18,301	15,931	10,000	26,206	20,000	20,000	10,000	100.00%
687-680-331701 ARTS ON MAIN GALLERY COMMISSIONS	3,635	2,047	3,500	2,141	2,500	2,500	-1,000	-28.57%
687-720-329000 INTEREST	379	740	200	2,043	200	200	0	0 %
687-720-331030 CELLULAR TOWER RENTAL	81,286	135,131	97,920	217,653	184,559	184,559	86,639	88.48%
687-720-335000 MISCELLANEOUS	0	0	0	11,645	0	0	0	0 %
687-720-336443 REIMBURSEMENT-PROCARD	6	192	0	30	0	0	0	0 %
687-720-383160 SALE OF SURPLUS REAL PROP	45,632	61,135	0	90,367	0	0	0	0 %
***FUND TOTAL **	***149,238***	***215,176***	***509,907***	***350,085***	***207,259***	***207,259***	***-302,648***	***-59.35%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

INFRASTRUCTURE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
687-680 ARTS ON MAIN	40,008	55,498	54,997	37,397	43,906	43,905	-11,092	-20.17
687-720 ADMINISTRATION	9,024	10,496	75,482	0	9,426	9,426	-66,056	-87.51
687-892 CAPITAL RESERVE	0	0	267,301	0	75,400	153,928	-113,373	-42.41
687-896 GO BOND PROPERTIES	0	0	112,127	0	0	0	-112,127	-100.00
***FUND TOTAL **	***49,032***	***65,994***	***509,907***	***37,397***	***128,732***	***207,259***	***-302,648***	***-59.35%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

POLICE MEMORIAL TRUST

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
775-521-329000 INTEREST	-11	-6	0	-14	0	0	0	0 %
775-521-335260 SALE OF PROMOTIONAL ITEMS	130	110	2,000	280	2,000	2,000	0	0 %
775-521-336443 REIMBURSEMENT-PROCARD	0	0	0	4	0	0	0	0 %
FUND TOTAL *	***119***	***104***	***2,000***	***270***	***2,000***	***2,000***	***0***	***0.00%***

CITY OF GASTONIA
COMPARASION OF FY 2015 - 2016 TO FY 2016 - 2017 MANAGER'S PROPOSAL

POLICE MEMORIAL TRUST

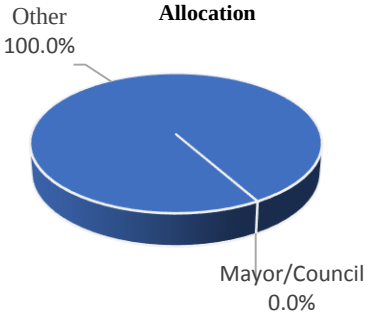
APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2013 - 2014 ACTUALS	2014 - 2015 ACTUAL	2016 BUDGET	YTD 06/30/2016	2016 - 2017 DEPT REQUEST	2016 - 2017 COUNCIL ADOPTED	*INCREASE / DECREASE* AMOUNT	%
775-521 POLICE MEMORIAL TRUST	0	200	2,000	2,000	2,000	2,000	0	0.00
***FUND TOTAL **	***0***	***200***	***2,000***	***2,000***	***2,000***	***2,000***	***0***	***0.00%***

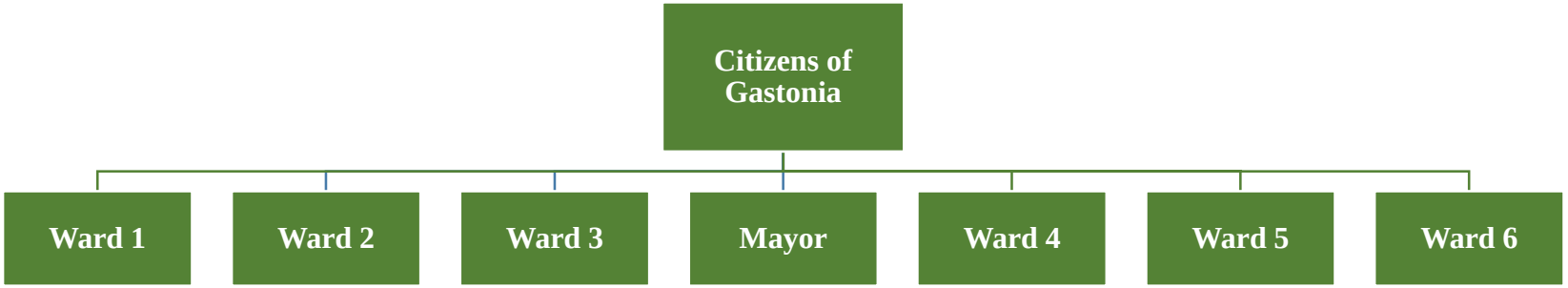
Mayor & Council



Human Resources Allocation







Department Summary

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

Budget Highlights

- Employee compensation for all employees is increased by 3%, as well as, market adjustments for those positions that are not competitive within the market place.
- An additional $757,535 is appropriated for the Employee Health Insurance Plan and plans for a new City Wellness Plan.
- Reduce the General Fund subsidy to the Solid Waste Fund by approximately $750, 000.
- No increases of the Property Tax Rate, Electric Rates, or Stormwater Rates.
- Additional Vehicle Tag Fee Revenue approximately $800,000 annually, is directed to the resurfacing and repair of local streets.
- An additional $750,000 of General Fund Balance to be appropriated for resurfacing and repair of local streets.
- No City Program Eliminated
- Vehicle and equipment replacements approved for the new year total $3,184,045, including $774,506 for a new Fire truck.

Goals

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

Objectives

- Provide adequate funding for the basic operations of the City.
- Provide adequate funding for City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.

Objectives continued

- Maintain a three year financial plan.
- Maintain adequate fund balances.
- Provide adequate compensation for employees.
- Stabilize the City's Health Insurance fund.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.
- Fund capital projects that enhance the City.
- Make improvement to neighborhoods and commercial areas throughout the City as funds are available.
- Look for opportunities to reduce the cost of municipal operations.
- Avoid a property tax increase.
- Limit fee increases to amounts necessary to provide acceptable City services.
- Look for opportunities to grow our local economy.

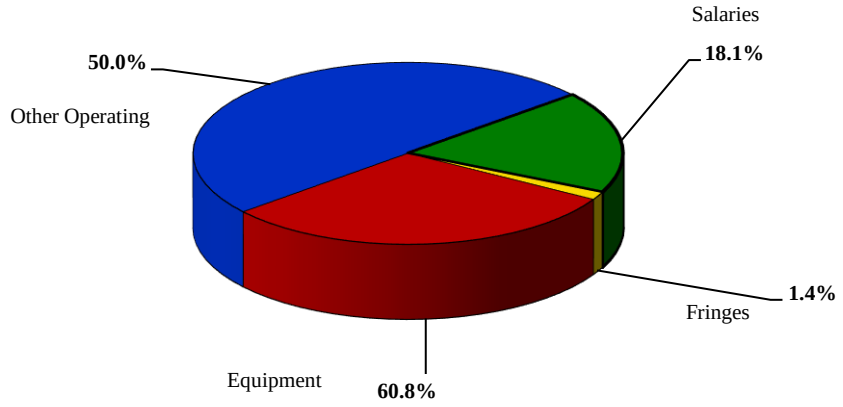

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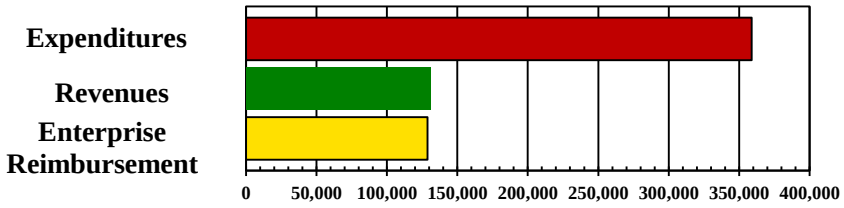
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
MAYOR/COUNCIL	Budget Code: 110-410				
Salaries	124,950	127,977	130,176	2,199	1.72
Fringes	9,201	9,434	10,351	917	9.72
Equipment	0	8,992	0	-8,992	-100.00
Other Operating	174,449	297,333	218,350	-78,983	-26.56
Sub-Total	308,600	443,736	358,877	-84,859	-19.12
DEPARTMENT TOTALS					
Salaries	124,950	127,977	130,176	2,199	1.72
Fringes	9,201	9,434	10,351	917	9.72
Equipment	0	8,992	0	-8,992	-100.00
Other Operating	174,449	297,333	218,350	-78,983	-26.56
TOTAL EXPENDITURES	308,600	443,736	358,877	-84,859	-19.12
TOTAL REVENUES	223,155	218,940	131,324	-87,616	-40.02
ENTERPRISE REIMB.	105,893	154,854	128,693	26,161	16.89
FUNDING (+ OR -)	-20,448	69,942	98,860	-28,918	

Mayor/Council

.16% of Operating Budget

Departmental Allocations





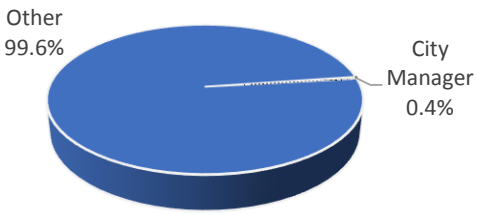
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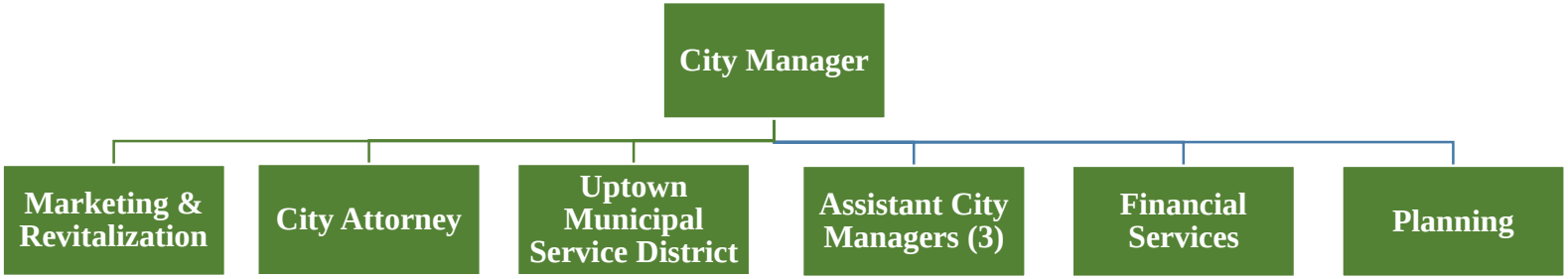

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City Manager



Human Resources Allocation





Department Summary

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

Budget Highlights

- New street resurfacing and repair appropriation for FY16/17 - $1,715,676.
- Complete the City-wide market compensation review.
- Construction of the $65 million Water Treatment Plant.
- Implement the results of the Transit Study currently underway.
- Additional $750,000 available for General Fund Capital Improvements due to reduced subsidy of the Solid Waste Fund.
- Consideration of the Franklin Urban Area Sports and Entertainment District.
- Vehicle and Equipment Replacements for FY16/17 -$3,184,045.
- Local share for Township Grants appropriated.
- New $4 million Electric Substation construction.

Goals

- Provide adequate funding for the basic operations of the City.
- Provide adequate funding for the City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.
- Maintain a 3-year financial plan.
- Maintain adequate fund balances.
- Provide adequate compensation for employees.
- Stabilize the City's health insurance fund.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.
- Fund capital projects that enhance the City.
- Make improvements to neighborhoods and commercial areas throughout the City as funds are available.
- Look for opportunities to reduce the cost of municipal operations.
- Avoid a Property Tax increase.
- Limit Fee increases to amounts necessary to provide acceptable services.
- Look for opportunities to grow our local economy.

Objectives

- Administer any fiscal measures instituted in response to economic conditions and changes instituted by the State and Federal governments
- Simplify regulations and municipal processes to ease the burden for our customers and to achieve internal efficiencies.
- Bring to completion the design and construction elements of the four transportation projects approved by the G.O. Bond as well as the other capital projects funded for FY 16/17.
- Finalize the plans to develop coordinated exhibits at the Schiele and Gotha Museums.
- Focused on revitalizing our Center City through strategic investments through major investments, new business recruitment and redevelopment opportunities.
- Fund and implement of streetscape improvements to targeted and prioritized segments of Franklin Boulevard, U.S. 321, and other high-profile corridors.
- Complete budgeted improvements to municipal buildings and infrastructure.
- Focus Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, speeding and illegal drugs.
- Review potential opportunities for implanting enhanced Public Safety forensics and body worn cameras.
- Identify new recreational opportunities and extend Greenway connectivity to additional destination points City wide.
- To work with NCDOT and the MPO to complete improvements to the I-85/U.S. 321 interchange, secure funding for the Catawba Crossings project and monitor the impact of the proposed I-85 project.
- To continue targeted efforts toward the economic revitalization of the Highland/Northgate and Airline/Gaston Areas of the City.
- To assist with the implementation of the next phases of the Loray Mill neighborhood redevelopment.
- Implement a new wellness program while monitoring the cost and of the quality health insurance program for the City employees and their dependents.
- To develop effective funding strategies for infrastructure maintenance, replacement, and expansion that can prove equitable to tax and fee payers.
- To recommend and implement policies and strategies which will safeguard the natural environment and create long-term economic sustainability.
- Economic Development Initiative that identifies key commercial, industrial, and office properties that are available for development City-wide.
- To refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources.
- Expand the Water and Sewer capital projects to address the projected growth and development.

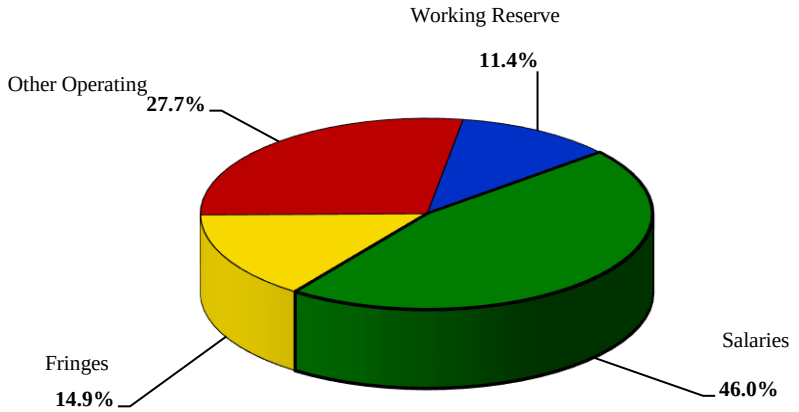

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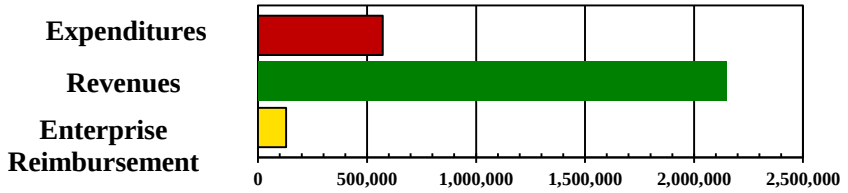
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
CITY MANAGER	Budget Code: 110-420				
Salaries	252,769	276,534	263,042	-13,492	-4.88
Fringe Benefits	67,056	76,949	85,418	8,469	11.01
Other Operating	50,035	65,039	79,419	14,380	22.11
Working Capital Reserve	0	8,850	64,943	56,093	633.82
Sub-Total	369,860	427,372	492,822	65,450	15.31
DOWNTOWN MUNICIPAL SERVICES DISTRICT	Budget Code: 629-592				
Other Operating	61,357	139,732	79,270	-60,462	-43.27
Working Capital Reserve	0	17,053	0	-17,053	-100.00
Sub-Total	61,357	156,785	79,270	-77,515	-49.44
DEPARTMENT TOTALS					
Salaries	252,769	276,534	263,042	-13,492	-4.88
Fringe Benefits	67,056	76,949	85,418	8,469	11.01
Other Operating	111,392	204,771	158,689	-46,082	-22.50
Working Capital Reserve	0	25,903	64,943	39,040	150.72
TOTAL EXPENDITURES	431,217	584,157	572,092	-12,065	-2.07
TOTAL REVENUES	123,611	3,515,768	2,148,136	-1,367,632	-38.90
TOTAL REIMBURSEMENTS	111,953	122,768	129,396	-6,628	-5.40
FUNDING (+ OR -)	195,653	-3,054,379	-1,705,440	-1,348,939	

City Manager

.26% of Operating Budget

Departmental Allocations





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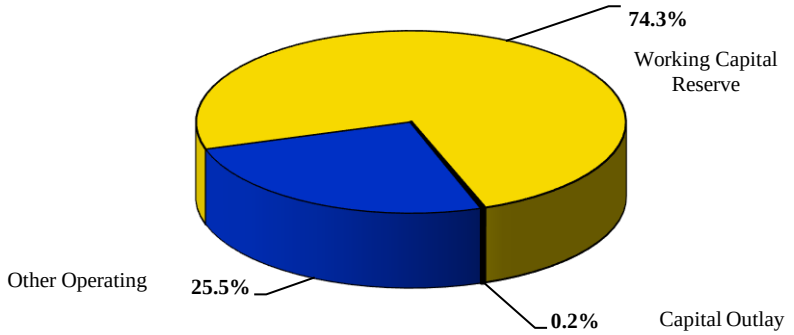

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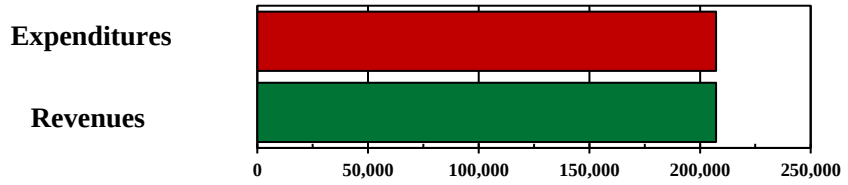
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
INFRASTRUCTURE	Budget Code: 687-680, 687-720, 687-892, 687-896				
Capital Outlay	0	3,831	500	-3,331	-86.95
Other Operating	65,994	126,648	52,831	-73,817	-58.29
Working Capital Reserve	0	379,428	153,928	-225,500	-59.43
Sub-Total	65,994	509,907	207,259	-302,648	-59.35
DEPARTMENT TOTALS					
Capital Outlay	0	3,831	500	-3,331	-86.95
Other Operating	65,994	126,648	52,831	-73,817	-58.29
Working Capital Reserve	0	379,428	153,928	-225,500	-59.43
TOTAL EXPENDITURES	65,994	509,907	207,259	-302,648	-59.35
TOTAL REVENUES	215,176	509,907	207,259	-302,648	-59.35
FUNDING (+ OR -)	-149,182	0	0	0	

Infrastructure

.09% of Operating Budget

Departmental Allocations





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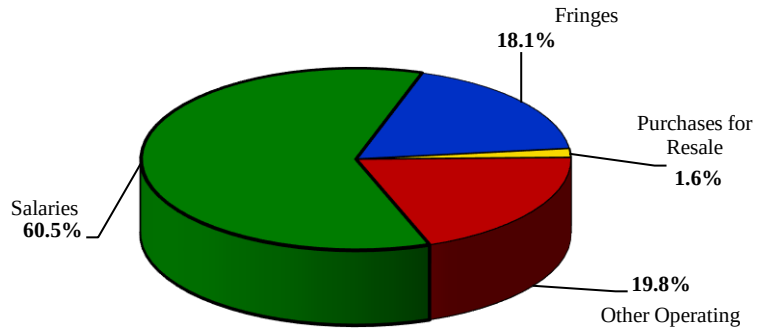

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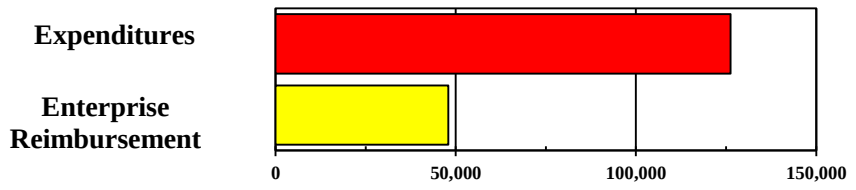
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
MARKETING & REVITALIZATION	Budget Code: 110-411				
Salaries	72,542	74,830	76,440	1,610	2.15
Fringe Benefits	19,923	21,329	22,886	1,557	7.30
Purchases for Resale	0	1,000	2,000	1,000	100.00
Other Operating	33,832	26,160	24,937	-1,223	-4.68
Sub-Total	126,296	123,319	126,263	2,944	2.39
DEPARTMENT TOTALS					
Salaries	72,542	74,830	76,440	1,610	2.15
Fringe Benefits	19,923	21,329	22,886	1,557	7.30
Purchases for Resale	0	1,000	2,000	1,000	100.00
Other Operating	33,832	26,160	24,937	-1,223	-4.68
TOTAL EXPENDITURES	126,296	123,319	126,263	2,944	2.39
TOTAL REVENUES	-8	0	0	0	0
ENTERPRISE REIMB.	0	40,120	47,979	-7,859	-19.59
FUNDING (+ OR -)	126,305	83,199	78,284	4,915	

Marketing & Revitalization

.06% of Operating Budget

Departmental Allocations





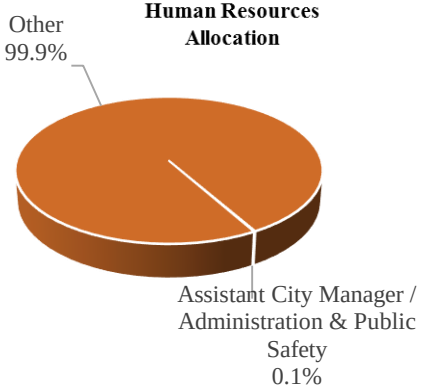
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Assistant City Manager - Administration & Public Safety









Department Summary

The primary role of the Assistant City Manager – Administration and Public Safety is to assist the City Manager in various assignments related to City operations, and to facilitate the efficiency and effectiveness of assigned City departments through management support and oversight.

Budget Highlights

- Provided guidance and management oversight to the IT, Fire, Police, and HR departments.
- Worked with the City Manager and senior staff to develop a balanced fiscal year budget for presentation to the Mayor and City Council.
- Worked with the City Manager and other senior staff toward resolving major concerns related to legislative issues, policy and legal issues, employment and insurance issues, strategic planning, and City Council concerns.
- Handled and resolved numerous resident inquires, concerns, and requests to as amicable a resolution as practical.

Goals

- To use technology and automation to provide value, efficiency, and information to the employees and citizens of the City of Gastonia.
- To ensure that the City of Gastonia is a safe place to live and work by reducing crime and the fear of crime, and protecting lives and property for all citizens.
- To maximize the potential of every employee that works for City of Gastonia.

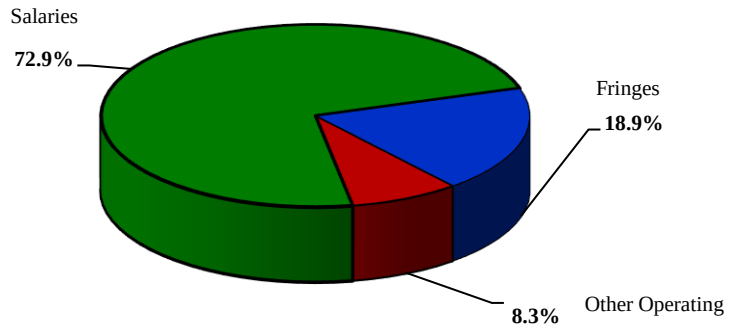
Objectives

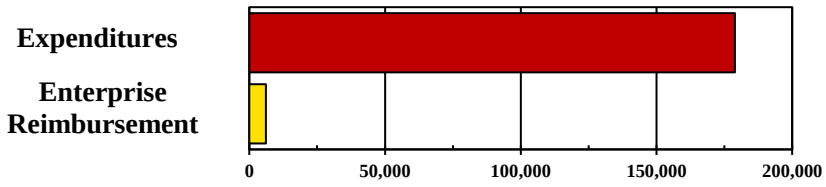
- Work with the City Manager toward accomplishing the strategic objectives of the City.
- Strive to improve HR customer service so as to improve recruitment, retention, wellness, employee relations, and employee safety.
- Provide support, guidance, and direction to department managers so as to help them accomplish the objectives set forth for their respective areas.
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ASST CITY MANAGER-ADMIN SERVICES & PUBLIC SAFETY	Budget Code: 110-432				
Salaries	58,902	80,610	130,407	49,797	61.78
Fringe Benefits	3,773	14,855	33,761	18,906	127.27
Other Operating	5,837	6,744	14,790	8,046	119.31
Sub-Total	68,513	102,209	178,958	76,749	75.09
DEPARTMENT TOTALS					
Salaries	58,902	80,610	130,407	49,797	61.78
Fringe Benefits	3,773	14,855	33,761	18,906	127.27
Other Operating	5,837	6,744	14,790	8,046	119.31
TOTAL EXPENDITURES	68,513	102,209	178,958	76,749	75.09
ENTERPRISE REIMBURSE.	2,363	2,617	6,122	-3,505	-133.93
FUNDING (+ OR -)	66,150	99,592	172,836	-73,244	

Assistant City Manager - Administrative Services & Public Safety
.08% of Operating Budget

Departmental Allocations





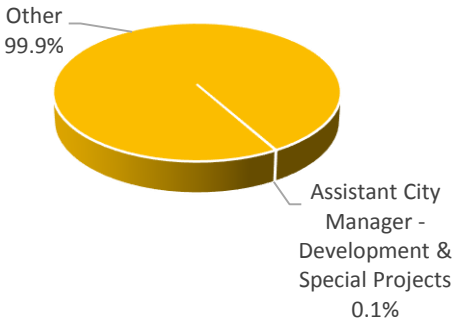
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Assistant City Manager – Development & Special Projects



Human Resources Allocation







Department Summary

It is the mission of the Assistant City Manager – Development and Special Projects (as a part-time position) to provide professional, technical, and administrative assistance in a variety of assignments relating to the management, planning, direction, evaluation, and programming of applicable departments of the City. These include Engineering, Community Development and Neighborhood Services, Business / Economic Development, Transportation Planning, and Special Projects.

Budget Highlights

- Assist in managing overall City financial challenges; oversight of applicable budgets - this remains a critical component of upcoming budgets.
- Evaluate business models (ROIs) for the City in possible pursuit of (special) capital project initiatives.
- Evaluate staffing considerations for a Small Business Advocate.

Goals

- Continue close communications with all department heads and staff; regularly attend applicable meetings to solicit input on management issues, provide feedback to improving operational effectiveness and efficiencies. Guide, assist, and direct strategic planning, human resources issues, and other management related areas.
- Coordinate revisions for Council consideration to the various City codes, ordinances, and policies related to land development issues and concerns.

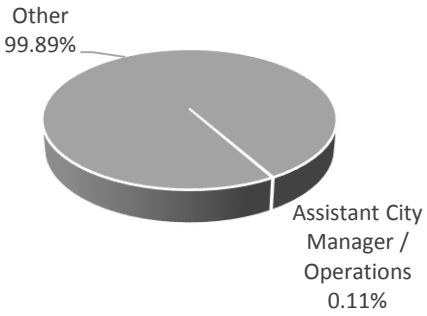
Objectives

- Focus on Customer Service initiatives and efforts; assist Customers in being successful in quality business endeavors.
- Implementation of a long-term funding source to address local street resurfacing and maintenance needs.
- Investigate, evaluate and study the property adjoining Martha Rivers Park for possible acquisition.
- Continue to evaluate the feasibility of a Gastonia Technology Park expansion.
- Coordination of various special project initiatives:
    - Commercial, office, industrial, and small business initiatives in the area of economic development to create jobs and encourage private sector investment.
    - Evaluation of employee compensation issues as related to job performance / merit based systems.
    - Evaluation of a Downtown Sports / Entertainment District.
    - Continued Water Treatment Plant renovations.

Assistant City Manager - Operations



Human Resources Allocation







Department Summary

It is the mission of the Assistant City Manager-Operations to provide professional and administrative assistance in a variety of assignments relating to the management, planning, direction, evaluation, and programming of the operational related departments of the City. These include Enterprise Services, Public Works and Utilities, and Recreation Departments.

Budget Highlights

- Assist in managing overall City financial challenges; oversight of applicable budgets.
- Work with staff to implement the multi-year plan for City street improvements.
- Coordination of various capital project initiatives: Electric Substation construction, various economic development projects, water treatment plant upgrade, and utility regionalism.
- Review, provide recommendations, and implement strategies that improve customer service experiences.

Goals

- Work with City Staff to identify increased efficiencies in operations.
- Assist the City Manager with the day to day activities of City operations.
- Maintain an open line of communication with all City staff, elected officials, and citizens to provide the highest level of service at the most reasonable cost possible.
- Constantly and thoroughly evaluate City programs and services for increased efficiency and value.
- Stay informed in County, State and Federal regulation changes and funding opportunities that could affect or benefit Gastonia.
- Continue to represent the City on the NCLM Legislative Action Committee, NC City and County Management Association, and participate in other beneficial professional development opportunities

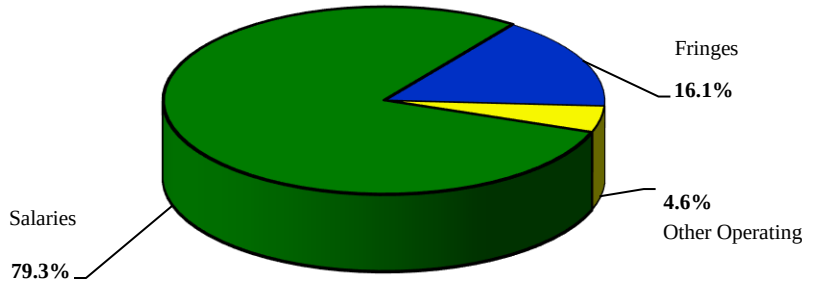
Objectives

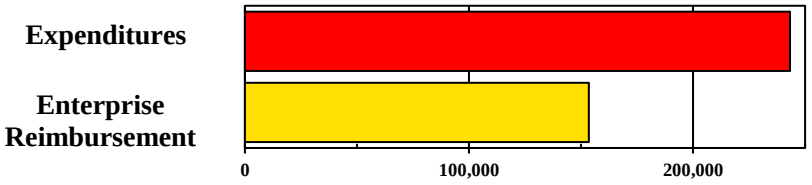
- Continue to research and evaluate the Franklin Urban Sports and Entertainment (FUSE) District.
- Work with Transit Department to complete and implement strategies approved in the Transit Efficiencies Study.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ASSIST CITY MANAGER-OPERATIONS	Budget Code: 110-419				
Salaries	124,617	156,550	193,002	36,452	23.28
Fringe Benefits	29,894	32,092	39,067	6,975	21.73
Other Operating	4,672	5,875	11,197	5,322	90.59
Sub-Total	159,184	194,517	243,266	48,749	25.06
DEPARTMENT TOTALS					
Salaries	124,617	156,550	193,002	36,452	23.28
Fringe Benefits	29,894	32,092	39,067	6,975	21.73
Other Operating	4,672	5,875	11,197	5,322	90.59
TOTAL EXPENDITURES	159,184	194,517	243,266	48,749	25.06
ENTERPRISE REIMBURSE.	88,190	91,139	153,497	-62,358	-68.42
FUNDING (+ OR -)	70,994	103,378	89,769	13,609	

Assistant City Manager - Operations
Assistant City Manager - Development & Special Projects
.11% of Operating Budget

Departmental Allocations





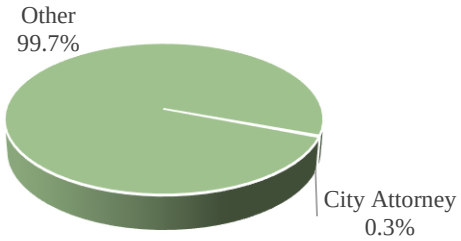
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City Attorney



Human Resources Allocation





City Attorney

Legal Staff

Department Summary

The City Attorney provides legal counsel and representation to the City Council, City Manager, departments of the City government and City-appointed boards and commissions. The City Attorney's Office provides legal advice at Council meetings, Planning Commission and the Board of Adjustment. We perform legal research and offer advisory opinions and respond to requests from Council and City staff to draft or review contracts, ordinances and other legal documents. The office represents the City in litigation and provides assistance in the selection of outside legal counsel when necessary. Minimizing risks and liabilities to the City in an ethical and cost conscious manner is our primary objective as we seek to do what is in the best interest of our client.

Budget Highlights

- Handle extensive legal issues involved in the sale and renovation of the Webb Theater
- Property acquisitions for road widening projects (New Hope, Titman)
- Contract negotiations and legal advice pertaining to the Water treatment plant expansion
- Legal issues, negotiations and draft new management contract for the Gastonia Conference Center

Goals

- Work with departments to minimize risks and prevent liabilities and litigation from occurring
- Provide legal advice and guidance on personnel, environmental, contract, purchasing, zoning, collections, code enforcement, and public safety issues
- Maintain dialogue with City Council members as to the status of legal matters and pending claims involving the City

Objectives

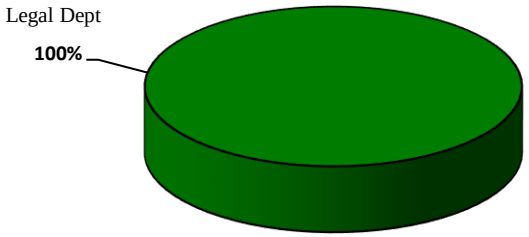
- Legal research, advice and negotiations related to multiple aspects of the proposed FUSE District revitalization
- Liaison with the General Assembly over proposed revisions to Gastonia’s City Charter
- Assist in final implementation of Employee Handbook and accompanying revisions to personnel policies

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
LEGAL DEPT	Budget Code: 110-471				
Salaries	281,624	290,536	296,842	6,306	2.17
Fringes	77,762	77,768	83,250	5,482	7.05
Other Operating	41,192	53,496	53,180	-316	-0.59
Sub-Total	400,579	421,800	433,272	11,472	2.72
DEPARTMENT TOTALS					
Salaries	281,624	290,536	296,842	6,306	2.17
Fringes	77,762	77,768	83,250	5,482	7.05
Other Operating	41,192	53,496	53,180	-316	-0.59
TOTAL EXPENDITURES	400,579	421,800	433,272	11,472	2.72
TOTAL REVENUES	250	1,250	1,250	0	0.00
ENTERPRISE REIMB.	75,924	81,263	79,506	1,757	2.16
FUNDING (+ OR -)	324,404	339,287	352,516	-13,229	

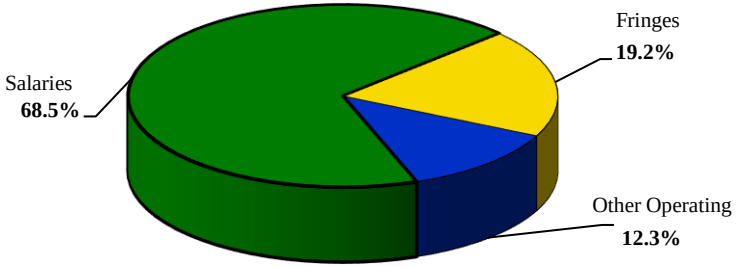
City Attorney

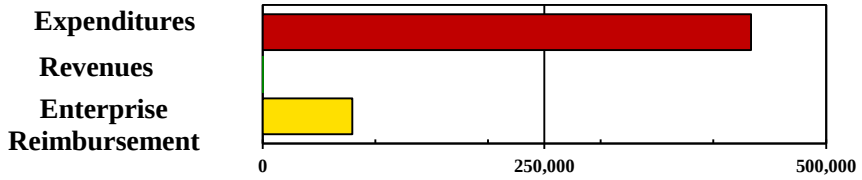
.19% of Operating Budget

Allocation by Division/Function



Departmental Allocations





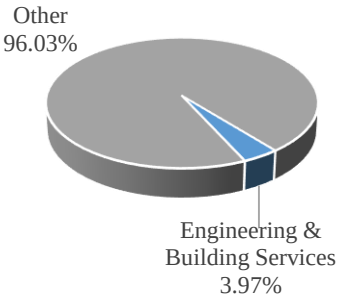
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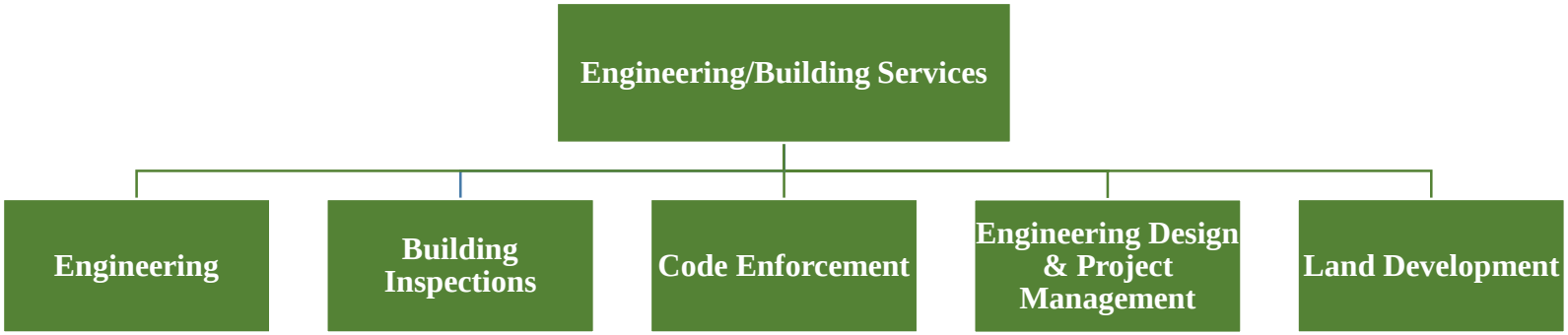
Engineering & Building Services



Human Resources Allocation







Department Summary

The City of Gastonia's Engineering and Building Services Department's primary responsibilities are to administer development related reviews, permits and construction for compliance with City standards, provide project management and design for Capital Projects, provide building inspections, and enforce City codes concerning minimum housing, illegal dumping, nuisance or overgrown lots, and junk cars. This is accomplished by being the single point of contact for projects (private developers or City sponsored), coordinating with all City Departments throughout project scoping, design, permitting and construction phases of projects, and placing an emphasis on timely, fair, and equitable customer service.

Budget Highlights

- Survey Equipment replacement.
- Travel & Training: increase internal flood study and traffic modeling capability.
- Reduce code enforcement contracted services to match actual expenditures.

Goals

- Provide quality customer service to residents, customers, and project stakeholders.
- Work with departments to maintain or improve city owned infrastructure.
- Align our IT strategies to the City's business strategies

Objectives

- Begin construction on CIP Projects; New Hope Rd Widening, Ferguson Park Greenway Extension, Downtown/Lineberger Connector, South Fork Sewer Ph II, Schiele Museum Structural repairs
- Coordinate with NCDOT on projects; I-85/US-321 reconfiguration, conversion of Franklin to 5 lanes, widening of I-85, implementation of projects from Cox/Franklin Traffic Study.
- Develop traffic models for our most problematic or congested areas.

Building Support Services

Service Description: *Building Support Services Division is responsible for all minimum housing, public nuisance, building permits, plans review, building inspections, zoning review and inspection, as well as condemnation of structures both residential and non-residential. This division ensures compliance with state building codes, local flood ordinance, zoning ordinance, minimum housing & nuisance ordinances. The employees of this division are primarily field inspectors and plans reviewers.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	73,209	73,209	73,209	1. % of code cases resolved within 30 days after hearing	10	10	10
2. Service area – Square miles	51.7	51.7	51.7	2. Cost per inspection – all types	47.80	47.76	47.75
3. Number of Employees – FTEs	11	11	11	3. % of ordinance violations resolved without court action	87	90	90
4. Operating Budget	798,378	965,555	1,118,814	4. Commercial Plan Reviews	648	1094	1100
				5. # of inspections per inspector	3711	4492	4500
Workload Measures:				**Effectiveness Measures:**			
1. # of building inspections performed	16,700	20,215	21,000	1. Inspections performed (hours spent per item)	1.5	1.5	1.5
2. # of zoning inspections performed	n/a	n/a	n/a	2. % of notification of violations to property owners sent within 2 days of investigation	99	97	95
3. # of housing inspections performed	887	785	800	3. % inspection responses within one working day of request	90	90	85
4. # of nuisance inspections performed	4075	5228	5400				
5. # of warning citations issued	1377	1949	2000				
6. # of civil citations issued	234	355	400				
7. # of inspectors per 1, 000 population	See below	See below	See below				

Analysis: *The information listed above is from a single division which incorporates all of the above inspections, revenues, anc courts actions in regards to building construction, minimum housing and code enforcement nuisance abatements. Building inspections referenced in Workload Measures Item 1 is all inclusive of building, mechanical, electrical and plumbing inspections. Workload Measures Item 7 are one building inspector per 16,268 population served, one housing inspector per 48,806 population served, and one code enforcement officer per 29,284 population served.*

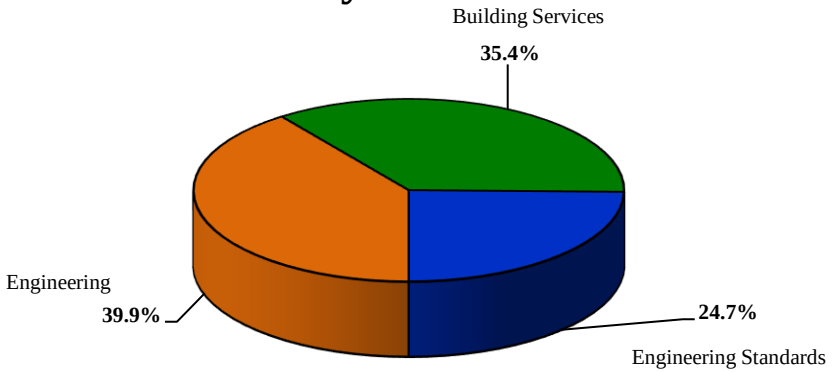

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ENGINEERING	Budget Code: 110-552				
Salaries	844,598	769,607	819,920	50,313	6.54
Fringe Benefits	246,721	233,145	256,592	23,447	10.06
Equipment	14,895	13,495	0	-13,495	-100.00
Capital Outlay	312	500	500	0	0.00
Other Operating	167,179	177,682	186,562	8,880	5.00
Sub-Total	1,273,706	1,194,429	1,263,574	69,145	5.79
BUILDING SERVICES	Budget Code: 110-540				
Salaries	503,533	534,764	617,500	82,736	15.47
Fringe Benefits	141,405	171,310	205,748	34,438	20.10
Credit Card Fees	14,870	21,500	18,000	-3,500	-16.28
Other Operating	218,225	298,321	277,566	-20,755	-6.96
Sub-Total	878,034	1,025,895	1,118,814	92,919	9.06
ENGINEERING STANDARDS	Budget Code: 110-551				
Salaries	546,988	573,924	563,094	-10,830	-1.89
Fringe Benefits	159,130	176,746	179,346	2,600	1.47
Other Operating	21,973	31,177	38,985	7,808	25.04
Sub-Total	728,090	781,847	781,425	-422	-0.05
DEPARTMENT TOTALS					
Salaries	1,895,119	1,878,295	2,000,514	122,219	6.51
Fringe Benefits	547,257	581,201	641,686	60,485	10.41
Equipment	14,895	13,495	0	-13,495	-100.00
Other Capital	312	500	500	0	0.00
Credit Card Fees	14,870	21,500	18,000	-3,500	-16.28
Other Operating	407,377	507,180	503,113	-4,067	-0.80
TOTAL EXPENDITURES	2,879,830	3,002,171	3,163,813	161,642	5.38
TOTAL REVENUES	885,646	813,350	940,897	127,547	15.68
ENTERPRISE REIMBURSEMENT.	1,047,442	1,077,642	1,061,030	16,612	1.54
FUNDING (+ OR -)	946,742	1,111,179	1,161,886	-50,707	

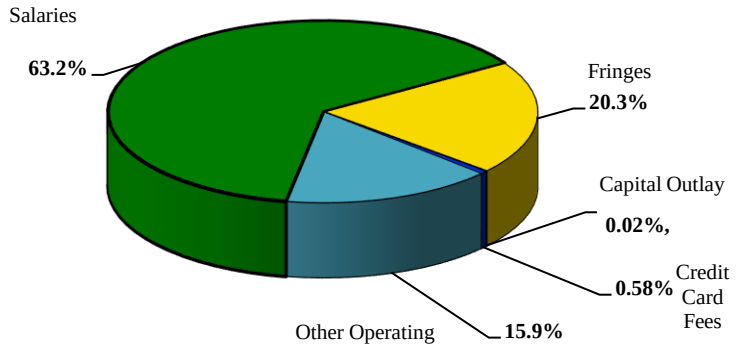
Engineering

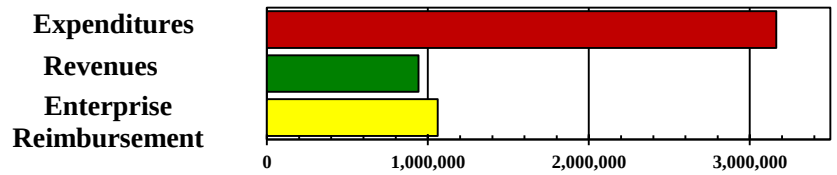
1.41% of Operating Budget

Allocation by Division/Function



Departmental Allocations





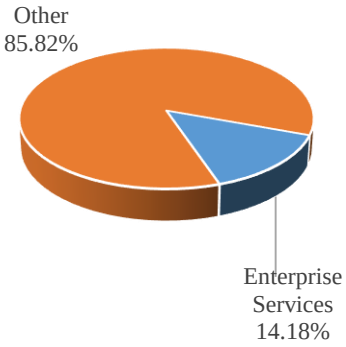
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Enterprise Services



Human Resources Allocation

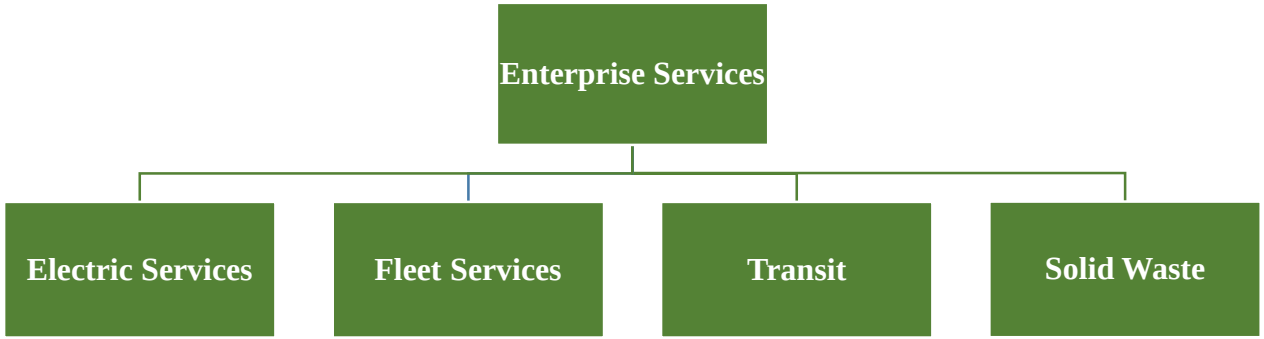












Department Summary

The mission of the City of Gastonia Enterprise Services Department to provide electrical, solid waste, transit, airport and equipment services for City vehicles. The Electric Division mission is to operate and maintain its electrical system in a manner to provide the most reliable and satisfactory electric service for all Citizens at a fair and equitable cost. In addition, the division will implement all major goals and objectives to provide for electric system reliability, continue system wide infrastructure improvements, continue employee safety and training, and promote a positive work environment for employees. The Solid Waste Division mission is to plan, develop and operate a sustainable system of solid waste collection and disposal which reduces the impact on our natural resources by promoting residential recycling and ensures an ongoing dedication to customer satisfaction. The Equipment Services Division procures and manages safe, dependable, cost-effective vehicles and equipment for City departments. The Gastonia Transit system provides safe, reliable and affordable public transportation services to residents and visitors. The City of Gastonia Airport provides and maintains a safe and reliable airport for citizens and visitors for personal and economic development use.

Budget Highlights

- Construct electrical substation at Gastonia Technology Park.
- A focused effort in pole and conductor replacement will be pursued. Tree trimming will continue to be a priority in order to maintain reliability while maintaining a balanced approach respectful of the Tree City USA status.
- Increase pole inspection program to determine priority for replacement. Continue roadway lighting improvements with LED.
- Test and analyze power transformers and perform necessary manufacturer recommended maintenance to improve life and reliability of electric service.
- Implement and deploy a two-way GPS/AVL system on a portion of the Solid Waste fleet vehicles to increase efficiency.
- Amend and extend the residential recycling contract to provide for every other week collection while improving communication with the contractor to increase recycling participation rates.
- Maintain contractual relationship with CATS for the 85X service.
- Replace (3) three buses and (1) one transporter van – City share is 20% of the cost.

Goals

- Install new gang operated air break switches at key system tie points for safer and quicker operation of switching load from one circuit to another. Continue to monitor Outage Management System for future software enhancements.
- Institute system wide fuse coordination study for improving system reliability and mapping accuracy.
- Continue to map our line assets and implement one-line diagrams and switching maps for improvement of outage response times and overall safety practices.
- Evaluate current route structure and realign routes, if needed, to improve service efficiency.
- Implement a pilot project for yard waste carts for automated collection.
- Negotiate with Gaston County for a long term yard waste disposal plan.

- Maintain maximum safety for all aircraft operators, their passengers and the surrounding Airport neighbors.
- Improve overall airport operations by maximizing existing infrastructure, continue to partner with the FBO (Fixed Base Operator) for operations, and take full advantage of additional funding opportunities to improve appearance, safety and usability.
- Provide preventive maintenance and repairs to all City vehicles in a cost efficient and effective manner.
- Maintain Blue Seal of Excellence recognition through ASE, which identifies highly qualified repair facilities with large percentage of ASE-certified professionals and their commitment to excellence.
- Work with Cherry Consulting to complete the update to the Transit Master Plan and implement findings where possible.
- Continue to make improvements on Transit system-wide routes to improve safety and efficiencies. Update route/schedule brochures as needed to keep passengers informed.
- Contract advertising on transit infrastructure as an additional revenue source.

Objectives

- Continue to implement work rules and safety measures to properly protect our line worker personnel from arc flash exposure and electrical hazards.
- Promote increased customer service to build a stronger relationship with our customers through enhanced outage management system and mobile applications to provide timely system information.
- Evaluate and implement beneficial ElectriCities/Power Agency rate/rebate audit programs, industrial retention, emergency response programs and employee safety and training programs.
- Evaluate realignment of daily routes to possibly reduce the time necessary for full implantation of six automated garbage collection routes.
- Deploy yard waste carts to pilot neighborhoods to allow for expansion of automated services. If successful, this project may be deployed City-wide thereby increasing automation and decreasing safety concerns and the current need for additional staffing and fleet for yard waste collection purposes.
- Improve communications with Airport users and tenants to improve service while improving the City's relationship with the NC DOT Division of Aviation regarding aviation related issues.
- Utilize computerized scheduling, as well as, manual checks to insure vehicles meet or exceed the manufacturer's specifications.
- Continue use of Fleet Fuel cards to provide off-site fueling opportunities while maintaining driver, fueling and odometer data.
- Work with Gaston County Advocacy Council for People with Disabilities to adequately serve our disabled citizens.
- Maintain discussions with Gaston County to explore transit organizational options that provide improved service to the public and an on-going partnership for the County and the City.

Enterprise Services
Electric Service Division

Service Description: *The City of Gastonia Electric Service Division provides personnel and equipment for the installation and maintenance of electric service and metering for all Gastonia electric customers. The division is responsible for maintaining the electrical system in a manner, which provides satisfactory service for all customers. The division goal is to provide fast and courteous service to the public.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,507	72,947	76,698	1. Annual cost per service call	$272.15	$256.53	$256.75
2. Service Area - Square miles	51.69	51.69	51.69	2. # of service calls assigned per Technician	395	328	325
3. Number of electric customers	27,245	27,803	28,081	3. # of meters repaired per technician	46	52	51
4. Number of Employees - FTEs	45	45	45	4. Cost per electric customer	$39.51	$39.41	38.65
5. Operating Budget	78,815,106	76,425,192	76,535,526				
Workload Measures:				**Effectiveness Measures:**			
1. # of service calls per 1,000 population	51.03	49.35	46.47	1. Annual average response time for Service calls (emergencies only)	62.56 minutes	45.00 minutes	40.00 minutes
2. # of meters repaired per 1,000 population	22.17	9.18	8.64				

Analysis: *Forcasted a 1% decrease in service calls for 2016/17 due to implementation of the Outage Management System. 1% decrease in meter repairs is expected as older meters are replaced with solid state meters. Response time to emergency service calls should continue to decrease because of the predictive function of the Outage Management System.*

Enterprise Services
Solid Waste Division

Service Description: *On July 1, 2016, the monthly solid waste fee increased from $4.oo per cart per household to $6.50 per cart per household. Also in October of 2015 City Management altered the collection method for bulky waste items to include all items at curb would be collected and a fee assessed to the occupant or owner. The previous method of a call-in scheduled collection was not ensuring all items at the curb were collected. This resulted in an increase of staff in 3 operational employees and a Telecommunicator thereby increasing the budget.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,947	73,209	73,500	1. Cost per Ton Collected	$147.55	$186.44	$175.00
2. Number of Customers	22,998	22,228	22,500				
3. Number of Collection Points	23,731	23,041	23,100	2. Annual - Cost per Residential Collection	$179.57	$220.74	$200.00
4. Service Area - Square Miles	59.025	59.025	59.025				
5. Number of Employees - FTEs	36	40	40	3. Monthly - Cost per Residential Collection	$14.96	$18.40	$18.00
6. Operating Budget	4,261,300	5,086,140	5,033,678				
7. Tons Collected	28,880	27,283	28,000				
Workload Measures:				**Effectiveness Measures:**			
1. Tons per 1,000 Population	401	374	400	1. Complaints per 1,000 Collection Points	N/A	N/A	N/A
2. Tons per 1,000 Collection Points	1217	1186	1200	2. Valid Complaints per 1,000 Collection Points	N/A	N/A	N/A

Analysis: *Beginning the FY17 budget year Solid Waste Staff has gone to a cost accounting method of expenditures. This will assist us in breaking down the cost of each activity conducted by staff. Each individual activity will be audited for its cost per the amount of service generated.*

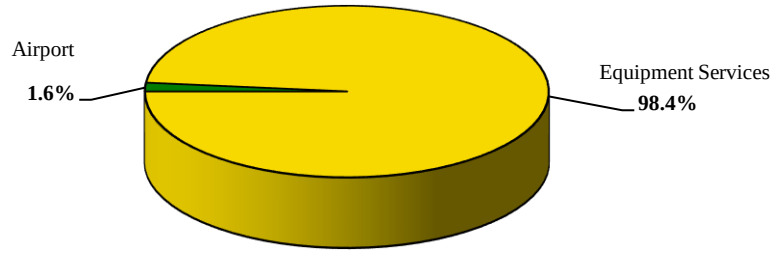

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
AIRPORT	Budget Code: 110-501				
Capital Outlay	3,445	0	20,000	20,000	0.00
Other Operating	101,325	106,736	96,220	-10,516	-9.85
Sub-Total	104,770	106,736	116,220	9,484	8.89
EQUIPMENT SERVICES	Budget Code: 110-446, 110-553, 880-405, 880-407, 880-416, 880-422, 880-436, 880-892				
Salaries	682,121	738,290	771,304	33,014	4.47
Fringe Benefits	221,788	242,931	267,575	24,644	10.14
Equipment	2,071,233	3,804,134	2,838,245	-965,889	-25.39
Debt Service	2,458,922	2,664,819	2,919,433	254,614	9.55
Capital Outlay	10,765	6,746	28,000	21,254	315.06
Other Operating	202,507	239,721	203,157	-36,564	-15.25
Working Capital Reserve	0	327,106	0	-327,106	-100.00
Sub-Total	5,647,335	8,023,747	7,027,714	-996,033	-12.41
DEPARTMENT TOTALS					
Salaries	682,121	738,290	771,304	33,014	4.47
Fringe Benefits	221,788	242,931	267,575	24,644	10.14
Equipment	2,071,233	3,804,134	2,838,245	-965,889	-25.39
Debt Service	2,458,922	2,664,819	2,919,433	254,614	9.55
Capital Outlay	14,210	6,746	48,000	41,254	611.53
Other Operating	303,832	346,457	299,377	-47,080	-13.59
Working Capital Reserve	0	327,106	0	-327,106	-100.00
TOTAL EXPENDITURES	5,752,105	8,130,483	7,143,934	-986,549	-12.13
TOTAL REVENUES	5,463,639	7,632,251	6,265,828	-1,366,423	-17.90
ENTERPRISE REIMB	380,114	413,247	468,886	-55,639	-13.46
FUNDING (+ OR -)	-91,648	84,985	409,220	-324,235	

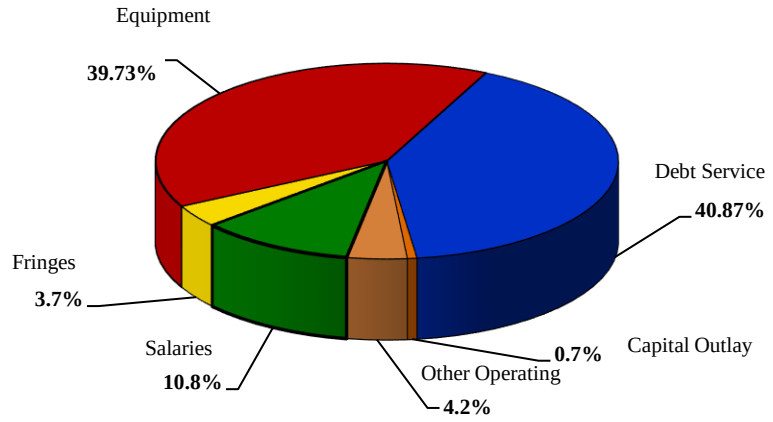
Fleet Services

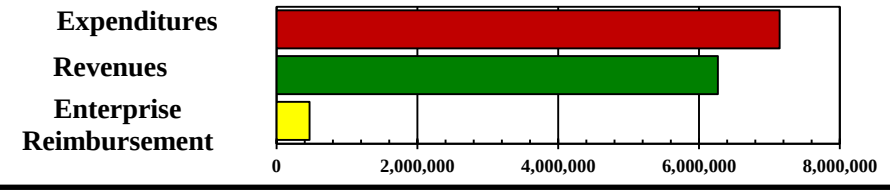
3.19% of Operating Budget

Allocation by Division/Function



Departmental Allocations





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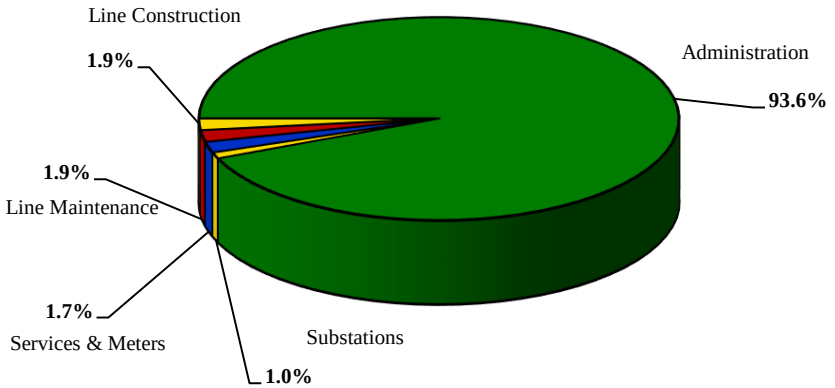

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 331-720, 331-830, 331-831, 331-834, 331-445				
Salaries	661,263	712,075	761,320	49,245	6.92
Fringe Benefits	246,982	267,270	292,264	24,994	9.35
Purchases for Resale	65,284,854	60,931,490	60,896,351	-35,139	-0.06
Debt Service	18,813	18,019	17,869	-150	-0.83
Capital Outlay	173	27,943	27,000	-943	-3.37
Credit Card Fees	140,591	160,000	150,000	-10,000	-6.25
Other Operating	1,375,321	1,815,728	1,969,513	153,785	8.47
PILOT	491,398	504,106	517,030	12,924	2.56
Pymt in Lieu-Add'l Sales Tax	372,701	375,712	448,014	72,302	19.24
GEAR	9,495	20,000	20,000	0	0.00
Working Captial Reserve	0	1,851,080	1,479,937	-371,143	-20.05
Sub-Total	68,601,591	66,683,423	66,579,298	-104,125	-0.16
SUBSTATION	Budget Code: 331-833, 331-843				
Salaries	255,427	267,508	209,886	-57,622	-21.54
Fringe Benefits	71,842	80,068	60,379	-19,689	-24.59
Capital Outlay	48	1,133	0	-1,133	-100.00
Other Operating	308,711	417,620	430,600	12,980	3.11
Sub-Total	636,029	766,329	700,865	-65,464	-8.54
SERVICES & METERS	Budget Code: 331-832, 331-836				
Salaries	641,763	665,018	636,318	-28,700	-4.32
Fringe Benefits	189,112	208,178	208,704	526	0.25
Equipment	0	0	20,000	20,000	0.00
Other Operating	329,763	358,872	374,587	15,715	4.38
Sub-Total	1,160,638	1,232,068	1,239,609	7,541	0.61
LINE MAINTENANCE	Budget Code: 331-838				
Salaries	268,454	280,986	309,212	28,226	10.05
Fringe Benefits	80,097	83,262	92,503	9,241	11.10
Equipment	0	0	6,000	6,000	0.00
Other Operating	900,864	901,686	916,786	15,100	1.67
Sub-Total	1,249,415	1,265,934	1,324,501	58,567	4.63
LINE CONSTRUCTION	Budget Code: 331-837, 331-839				
Salaries	710,459	763,472	753,090	-10,382	-1.36
Fringe Benefits	202,963	226,827	227,473	646	0.29
Equipment	0	18,172	25,000	6,828	37.57
Capital Outlay	164,494	136,548	170,000	33,452	24.50
Other Operating	125,309	163,653	144,942	-18,711	-11.43
Sub-Total	1,203,225	1,308,672	1,320,505	11,833	0.90
DEPARTMENT TOTALS					
Salaries	2,537,366	2,689,059	2,669,826	-19,233	-0.72
Fringe Benefits	790,997	865,605	881,323	15,718	1.82
Equipment	0	18,172	51,000	32,828	180.65
Purchases for Resale	65,284,854	60,931,490	60,896,351	-35,139	-0.06
Debt Service	18,813	18,019	17,869	-150	-0.83
Capital Outlay	164,715	165,624	197,000	31,376	18.94
Credit Card Fees	140,591	160,000	150,000	-10,000	-6.25
Other Operating	3,039,968	3,657,559	3,836,428	178,869	4.89
PILOT	491,398	504,106	517,030	12,924	2.56
Pymt in Lieu-Add'l Sales Tax	372,701	375,712	448,014	72,302	19.24
GEAR	9,495	20,000	20,000	0	0.00
Working Capital Reserve	0	1,851,080	1,479,937	-371,143	-20.05
Transfers Out	3,011,507	3,133,197	3,060,000	-73,197	-2.34
TOTAL EXPENDITURES	75,862,404	74,389,623	74,224,782	-164,841	-0.22
TOTAL REVENUES	75,446,043	76,554,498	76,535,526	-18,972	-0.02
ENTERPRISE REIMBURSEMENT	1,948,398	2,164,875	2,310,748	145,873	-6.74
FUNDING (+ OR -)	2,364,759	0	0	0	

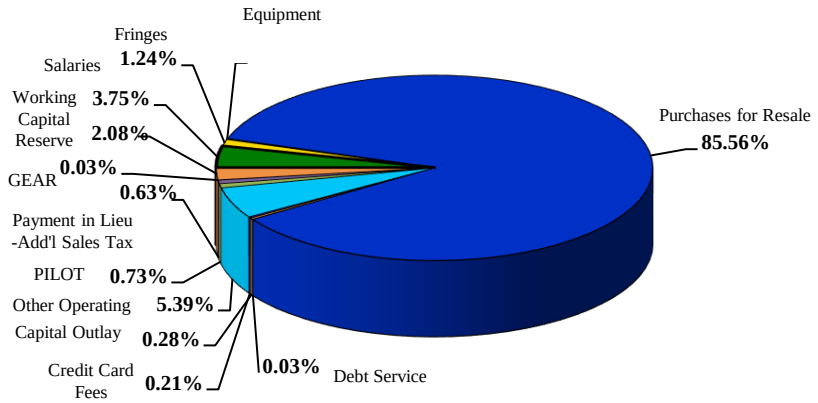
Electric

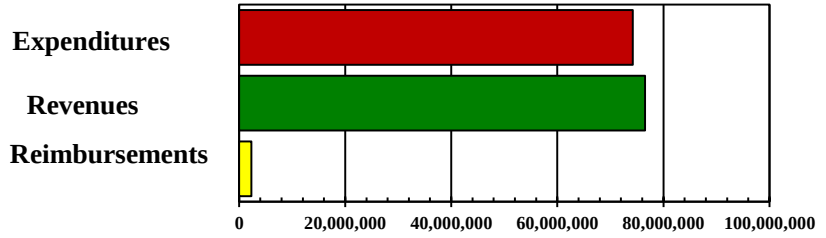
34.23% of Operating Budget

Allocation by Division/Function



Departmental Allocations





* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.

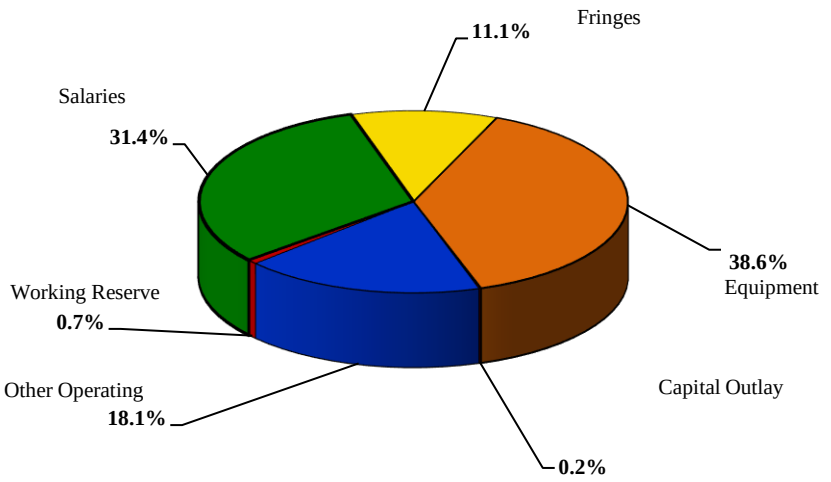

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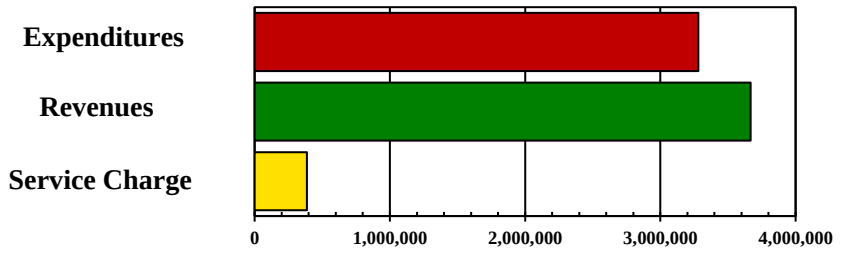
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
TRANSIT	Budget Code: 332-421, 332-446, 332-494, 332-495, 332-496, 332-498, 332-720				
Salaries	924,641	1,022,272	1,030,238	7,966	0.78
Fringe Benefits	310,186	351,006	363,012	12,006	3.42
Equipment	5,750	201,013	1,265,000	1,063,987	529.31
Capital Outlay	3,440	98	5,000	4,902	5,002.04
Other Operating	505,760	536,736	593,923	57,187	10.65
Working Capital Reserve	0	23,822	23,800	-22	-0.09
Sub-Total	1,749,777	2,134,947	3,280,973	1,146,026	53.68
DEPARTMENT TOTALS					
Salaries	924,641	1,022,272	1,030,238	7,966	0.78
Fringe Benefits	310,186	351,006	363,012	12,006	3.42
Equipment	5,750	201,013	1,265,000	1,063,987	529.31
Capital Outlay	3,440	98	5,000	4,902	5,002.04
Other Operating	505,760	536,736	593,923	57,187	10.65
Working Capital Reserve	0	23,822	23,800	-22	-0.09
Transfers Out	24,037	36,598	0	-36,598	-100.00
TOTAL EXPENDITURES	1,773,814	2,171,545	3,280,973	1,109,428	51.09
TOTAL REVENUES	2,329,417	2,560,324	3,667,461	1,107,137	43.24
ENTERPRISE REIMBURSEMENT	358,726	388,779	386,488	-2,291	-0.59
FUNDING (+ OR -)	-196,877	0	0	0	

Transit

1.51% of Operating Budget

Departmental Allocations





* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.

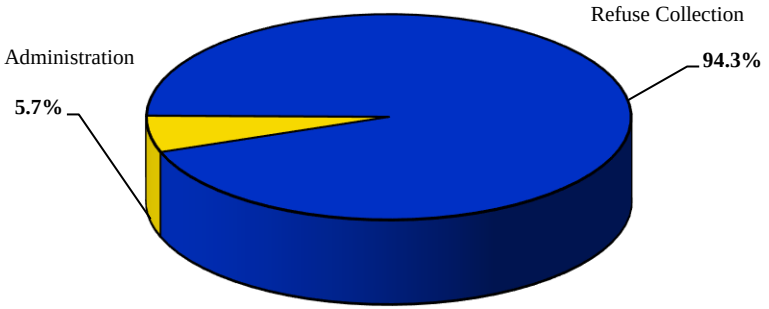

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 335-421, 335-580				
Salaries	118,761	123,882	125,528	1,646	1.33
Fringe Benefits	54,074	57,393	56,304	-1,089	-1.90
Other Operating	109,927	119,708	116,808	-2,900	-2.42
Sub-Total	282,761	300,983	298,640	-2,343	-0.78
REFUSE COLLECTION	Budget Code: 115-583, 335-581, 335-582, 335-584, 335-586, 335-587				
Salaries	1,191,979	1,295,140	1,422,456	127,316	9.83
Fringe Benefits	418,643	480,919	547,156	66,237	13.77
Equipment	0	415,733	0	-415,733	-100.00
Other Operating	2,540,140	2,775,856	2,913,495	137,639	4.96
Working Capital Reserve	0	140,400	19,400	-121,000	-86.18
Sub-Total	4,150,762	5,108,048	4,902,507	-205,541	-4.02
DEPARTMENT TOTALS					
Salaries	1,310,740	1,419,022	1,547,984	128,962	9.09
Fringe Benefits	472,717	538,312	603,460	65,148	12.10
Equipment	0	415,733	0	-415,733	-100.00
Other Operating	2,650,066	2,895,564	3,030,303	134,739	4.65
Working Capital Reserve	0	140,400	19,400	-121,000	-86.18
Transfers Out	42,351	66,226	200,000	133,774	202.00
TOTAL EXPENDITURES	4,475,874	5,475,257	5,401,147	-74,110	-1.35
TOTAL REVENUES	4,269,753	5,420,478	5,354,954	-65,524	-1.21
ENTERPRISE REIMBURSEMENT	52,040	54,779	46,193	-8,586	-15.67
FUNDING (+ OR -)	-205,919	0	0	0	

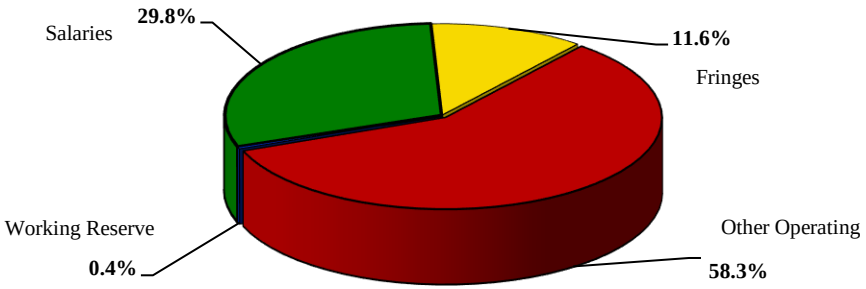
Solid Waste

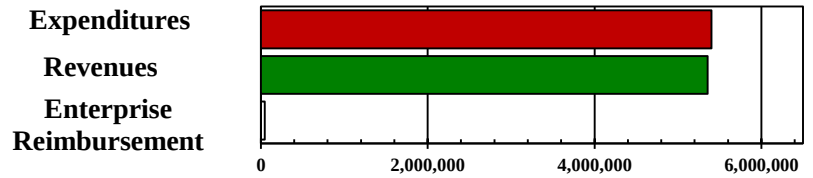
2.53% of Operating Budget

Allocation by Division/Function



Departmental Allocations





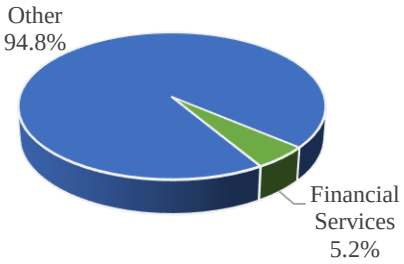
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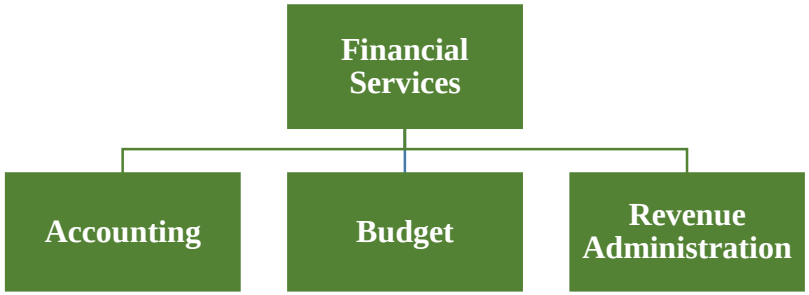
Financial Services



Human Resources Allocation







Department Summary

The primary role of the City of Gastonia's Financial Services Department is to guide and support the City through financial accountability and exceptional customer service to all customers. The Motto of our department is "Working Together, Finding Solutions, and Exceeding Expectations." We do this by partnering with all City Departments to understand their financial needs and then assist in the accurate accounting for all expenditures.

Budget Highlights

- Explore the feasibility of outsourcing bill printing and mailing for utility bills.
- Implementation of GPS-AVL system for meter reading vehicles to help improve efficiency in managing utility work orders.
- Replace safety equipment and clothing for all Meter Services staff.
- Contract for the GASB required semi-annual actuarial valuation of the City's health care plan.
- Contract for the Internal Revenue Service required arbitrage rebate calculations for the City's tax exempt debt issues.

Goals

- Provide prompt, professional and accurate service to all customers, both internal and external.
- Continue to read meters and bill utility services at a rate of 99% accuracy or above.
- Maintain low abandonment rate and short hold time on incoming Customer Service calls.
- Monitor cash balances and investments to minimize service charges on City bank accounts and maximize interest earnings on the investment of idle funds.
- Maintain fiscal integrity and control over the City's financial record keeping and reporting responsibilities.
- Comply with all financial and payroll reporting regulatory requirements.
- Ensure goods and services are procured at the most cost effective price possible and that all qualified vendors have the opportunity to do business with the City.
- Provide the citizens of Gastonia with a budget document that is informative and transparent.

Objectives

- Work with Technology Services to update existing Billing and Customer Service information on the City's website while looking for ways to automate forms and functions and promote them to customers.
- Upon upgrade of Cayenta Utility Manager system, work with Technology Services to implement integration between Online Utility Exchange with existing move-in functionality to eliminate duplication of tasks.
- Work with Electric Department and Public Works to identify areas that can further benefit from AMR technology and coordinate installation of appropriate devices to reduce meter reading time.
- Timely completion and publication of the annual financial audit.
- Qualify for the Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting Award for the each fiscal year.
- Ensure timely completion of annual required arbitrage rebate calculations.
- Timely coordination and management of the annual financial audit process.
- Comply with the City's and State's procurement policies.
- Maintain efficient levels of warehouse and parts room inventories.
- Work with Technology Services to reformat the current budget document.

Financial Services Department
Accounting Division

Service Description: *The City of Gastonia Finance Department Accounting Division is responsible for maintaining the fiscal integrity of the City's general ledger accounts, summarizing and reporting fixed assets, ensuring that accounts payable invoices are paid on a timely basis, expenditures are coded to the proper account, expenditures are for proper business purposes and comply with City policies, ensuring travel expenditure reports adhere to City policies, approving petty cash disbursements, ensuring that employees are paid timely and accurately, ensuring that related regulatory reports are filed, ensuring that employee insurance premiums are properly withheld and insurance premiums are paid timely and accurately.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:			
1. Population Served	72,947	73,186	73,186
2. Service Area - Square miles	51.69	51.69	51.69
3. Number of Employees – FTEs	6.75	7.00	7.00
4. Operating Budget	$432,831	$448,766	$418,053
Workload Measures:			
1. # of accounts payable transactions processed	12,342	11,601	12,000
2. # of accounts payable checks written	7,964	8155	8,500
3. # of journal entries processed	38,947	39,210	39,500
4. # of payroll checks processed	104	118	125
5. # of payroll direct deposits processed	26,574	25,386	25,500
6. # of Personnel Action forms updated to payroll processing system	1,679	2,636	1,700
7. # of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	46,116	48,187	48,300
8. # of capital asset additions and disposals	283	N/A	N/A
9. # of construction in progress capital projects maintained / # of transactions	74	N/A	N/A

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Efficiency Measures:			
1. Cost per accounts payable transaction processed	$13.62	$13.73	$14.44
2. Cost per payroll check/direct deposit processed	$2.79	$3.12	$3.50
3. % of invoices paid by due date	87%	80%	90%
4. Cost per journal entry [(1)]	$.57	$.58	$.69
5. Avg # of working days to close mthly general ledger	7.00	7.00	7.00
6. Cost per health, life, dental and supplemental insurance premiums reconciled and paid [(1)]	$.29	$.25	$.26
Effectiveness Measures:			
1. General government obligation bond rating (Moody's)	Aa2	Aa2	Aa2
2. General government obligation bond rating (S&P)	AA-	AA-	AA-
3. General government obligation bond rating (Fitch)	AA	AA	AA
4. Receipt of Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Assoc. of the United States and Canada	Yes	N/A	N/A
5. # of Auditor adjusting entries			
6. Cost of annual financial audit	$52,550	$51,550	$51,550
7. Cost of annual financial audit in City staff time	$23,000	$23,000	$23,700

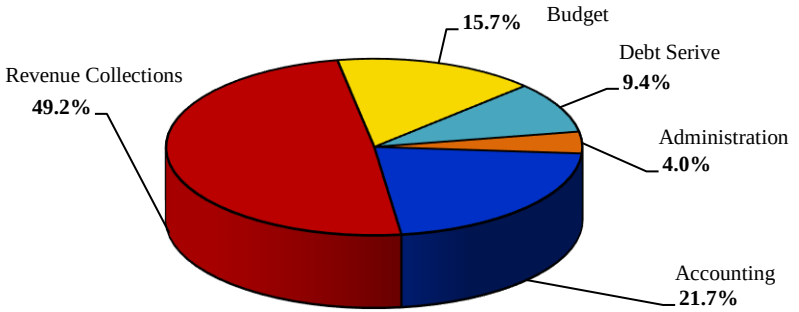
Analysis: *As expected most measures analyzed above are fairly consistent from 2015 to 2016. Personnel action forms processed increased due to an across-the-board wage increase in July, a step plan adjustment for law enforcement in October, and the 2017 across-the-board wage increase was implemented early in April, 2016. The insurance premiums processed increase was mainly due to more employee participation in supplemental insurance plans. This effect of the wage increase and the volume changes also slightly increased the cost per transaction for all benchmark measures by approximately 1.00%. Cost per insurance premium decreased due to the increased volume. Most 2017 measures are projected to remain consistent with the 2016 fiscal year however personal action forms processed will decrease significantly due to the 2017 pay increases being implemented in 2016 and cost per measure should increase by approximately 3.00% due to the full year effect of the April across-the-board pay increase.*

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-449				
Salaries	143,814	150,078	153,218	3,140	2.09
Fringe Benefits	39,328	42,685	45,899	3,214	7.53
Other Operating	16,589	13,498	10,521	-2,977	-22.06
Sub-Total	199,731	206,261	209,638	3,377	1.64
ACCOUNTING	Budget Code: 110-440, 110-443, 110-445, 110-451, 880-445				
Salaries	684,487	681,511	729,654	48,143	7.06
Fringe Benefits	201,943	220,744	246,776	26,032	11.79
Capital Outlay	11,853	0	0	0	0.00
Other Operating	153,341	201,744	172,902	-28,842	-14.30
Sub-Total	1,051,624	1,103,999	1,149,332	45,333	4.11
REVENUE COLLECTIONS	Budget Code: 110-441, 110-442, 110-452, 110-460, 110-461, 880-460				
Salaries	1,188,454	1,234,170	1,290,580	56,410	4.57
Fringe Benefits	377,655	409,637	441,603	31,966	7.80
Equipment	15,441	42,579	2,000	-40,579	-95.30
Other Operating	870,621	884,263	868,887	-15,376	-1.74
Sub-Total	2,452,171	2,570,649	2,603,070	32,421	1.26
BUDGET	Budget Code: 110-415, 110-487, 110-488, 110-492				
Salaries	131,625	119,362	136,266	16,904	14.16
Fringe Benefits	37,963	36,706	43,104	6,398	17.43
Other Operating	296,037	679,526	649,978	-29,548	-4.35
Sub-Total	465,625	835,594	829,348	-6,246	-0.75
DEBT SERVICE	Budget Code: 110-408, 110-960				
Debt Service	533,407	514,644	496,196	-18,448	-3.58
Sub-Total	533,407	514,644	496,196	-18,448	-3.58
DEPARTMENT TOTALS					
Salaries	2,148,380	2,185,121	2,309,718	124,597	5.70
Fringe Benefits	656,889	709,772	777,382	67,610	9.53
Equipment	15,441	42,579	2,000	-40,579	-95.30
Debt Service	533,407	514,644	496,196	-18,448	-3.58
Capital Outlay	11,853	0	0	0	0.00
Other Operating	1,336,587	1,779,031	1,702,288	-76,743	-4.31
TOTAL EXPENDITURES	4,702,557	5,231,147	5,287,584	56,437	1.08
TOTAL REVENUES	45,478,143	51,554,333	54,555,009	3,000,676	5.82
ENTERPRISE REIMB.	2,735,062	3,071,923	3,322,201	-250,278	-8.15
FUNDING (+ OR -)	-43,510,647	-49,395,109	-52,589,626	3,194,517	

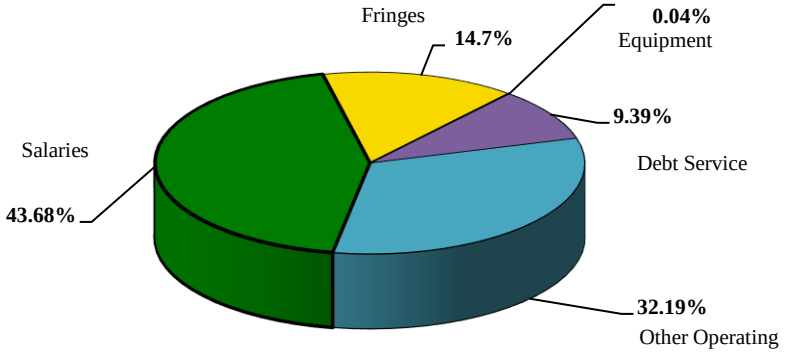
Financial Services

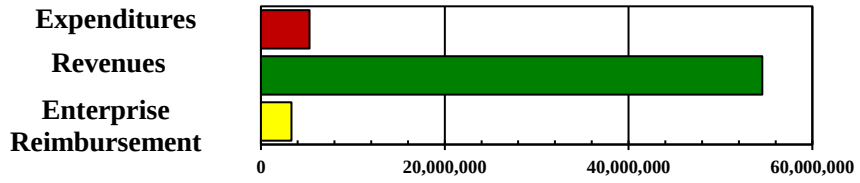
2.43% of Operating Budget

Allocation by Division/Function



Departmental Allocations





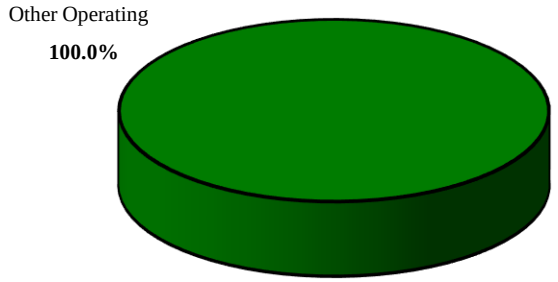
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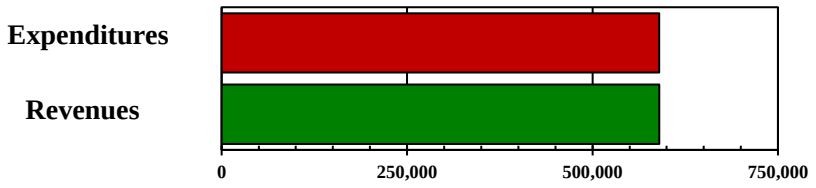

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 628-720				
Other Operating	567,496	640,000	590,000	-50,000	-7.81
Sub-Total	567,496	640,000	590,000	-50,000	-7.81
DEPARTMENT TOTALS					
Other Operating	567,496	640,000	590,000	-50,000	-7.81
TOTAL EXPENDITURES	567,496	640,000	590,000	-50,000	-7.81
TOTAL REVENUES	567,496	640,000	590,000	-50,000	-7.81
FUNDING (+ OR -)	0	0	0	0	

Occupancy Tax
.26% of Operating Budget

Departmental Allocations





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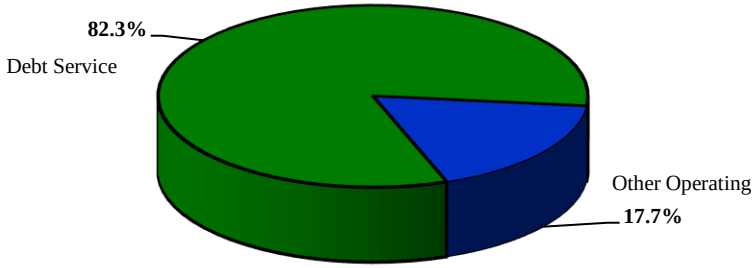

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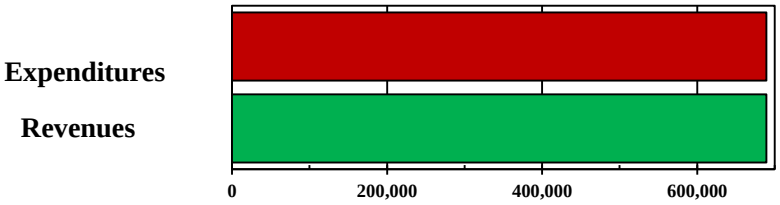
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
GASTONIA CONFERENCE CENTER	Budget Code: 114-660, 114-961, 114-962				
Equipment	52,128	3	0	-3	-100.00
Debt Service	424,499	427,513	567,300	139,787	32.70
Other Operating	335,136	300,099	121,950	-178,149	-59.36
Working Capital Reserve	0	57,197	0	-57,197	-100.00
Sub-Total	811,763	784,812	689,250	-95,562	-12.18
DEPARTMENT TOTALS					
Equipment	52,128	3	0	-3	-100.00
Debt Service	424,499	427,513	567,300	139,787	32.70
Other Operating	335,136	300,099	121,950	-178,149	-59.36
Working Capital Reserve	0	57,197	0	-57,197	-100.00
TOTAL EXPENDITURES	811,763	784,812	689,250	-95,562	-12.18
TOTAL REVENUES	804,867	784,812	689,250	-95,562	-12.18
TOTAL REIMBURSEMENTS	0	0	0	0	0.00
FUNDING (+ OR -)	6,896	0	0	0	

Gastonia Conference Center

.31% of Operating Budget

Departmental Allocations





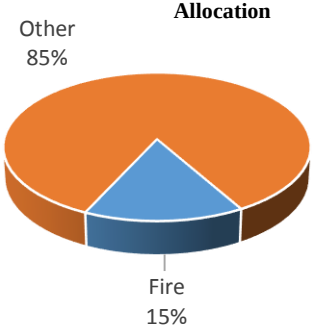
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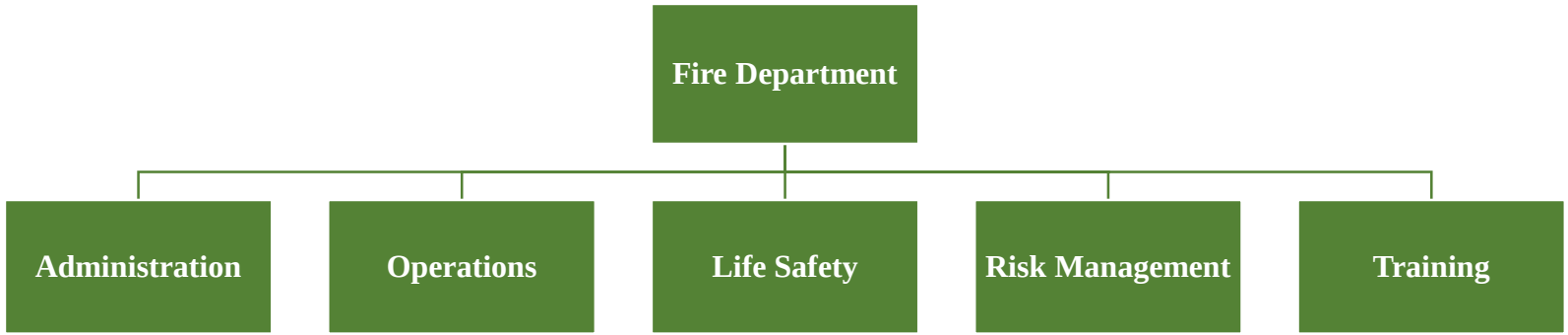
Fire



Human Resources Allocation







Department Summary

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

Budget Highlights

- Placed into service our new 2015 Spartan/EVS Heavy Rescue Fire Apparatus.
- Completed all preparations for North Carolina Department of Insurance 9S inspection scheduled for October 2015
- Placed into service 78 new Scott X3 Self-Contained Breathing Apparatus (SCBA). Which meets all current NFPA safety standards
- Completed our compliance report for the Commission on Fire Accreditation International (CFAI) with anticipation of an on-site visit in the spring of 2016

Goals

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

Objectives

- To Achieve Re-Accreditation through the Commission on Fire Accreditation International (CFAI). Scheduled visit to take place in the spring of 2016.
- Improve ISO Public Protection Classification Rating from our current Class 3 rating. The inspection by North Carolina Department of Insurance is set for October 2016.
- To complete the purchase of 75ft Smeal Quint Fire Apparatus to coincide with our Fire Apparatus Replacement Schedule.

Fire Department
Life Safety Division

Service Description: *The Gastonia Fire Department's Life Safety Division is responsible for Fire Inspections, Plans Review, and Fire Cause Determination in the City of Gastonia. The division is dedicated to providing comprehensive programs for inspections, fire code enforcement, and fire investigations to protect life and property from the hazards of fire.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,723	72,723	73,209	1. Annual cost per inspection	72.14	98.548	111.95
2. Service Area - Square miles	51.69	51.69	51.69	2. # inspections per inspector	1193	907.55	816.8
3. Number of Employees - FTEs	4.5	4.5	5	3. # complaints per inspector	5	2	1.6
4. Operating Budget	384,588	402,474	457,204				
Workload Measures:				**Effectiveness Measures:**			
1. # of Inspections per 1,000 population	52.01	56.158	55.785	1. % of violations arising from an inspection	39%	47.60%	47.60%
2. # of violation notices issued per 1,000 population	20.18	26.73	26.554	2. % of re-inspections arising from an inspection	21%	20.61%	20.61%
3. # of Inspectors per 1,000 population	.05	.061	.068	3. Number of residents receiving public education & training	27,064	11,582	11,582
4. # of education programs conducted per 1,000 population	.64	3.643	3.619	4. Public education program hours of training provided	264	277.5	277.5
				5. Fire cause & origin investigations	297	319	319

Analysis: *For the fiscal year 2015/16 staffing for the Life Safety Division changed from four fulltime and one parttime employee to five full time employees. This will effect our efficiency numbers in Budget year 2016/17.*

Fire Department
Operations Division

Service Description: *The Gastonia Fire Department's Operations Division has 130 authorized positions to staff 8 fire/rescue stations at all times on rotating shifts. The division's mission is to help safeguard the lives and property of the citizens of Gastonia from the adverse effects of fires, medical emergencies, chemical exposure emergencies or any other dangerous occurrences. In addition, division personnel perform considerable non-emergency duties including training, preplanning, hydrant inspections, public education, apparatus maintenance and station maintenance.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,723	73,209	73,209	1. Operating expenditures per capita	121.43	122.19	130.13
2. Service Area - Square miles	51.69	51.69	51.69	2. Total property loss from fires	2,134,623	1,311,550	N/A
3. Number of Employees - FTEs	130	130	130	3. Total dollar savings from fires	78,107,288	18,611,405	N/A
4. Operating Budget	8,830,335	8,945,719	9,526,339				
Workload Measures:				**Effectiveness Measures:**			
1. # Dispatched calls per 1,000 population	124.49	138.28	149.25	1. Company turn-out time for Emergencies	< :90-82% of the time	< :90-88% of the time	< :90-86% of the time
2. # Firefighters per 1,000 population	1.79	1.77	1.77	2. % of time 1st Company on scene in under 5 minutes on structure fires	52.0%	79.7%	95.2%
3. # HazMat incidents per 1,000 population	1.01	1.37	1.54	3. *Effective Response force time	< 10:20 91% of the time	< 10:20 93% of the time	< 10:20-92% of the time
4. Number of training hours/firefighter	208.04	217.82	243				

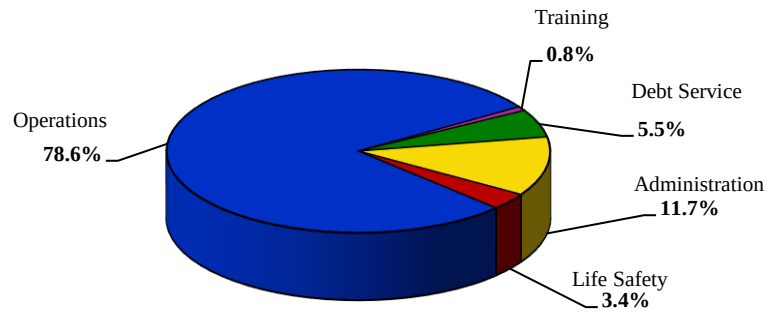
Analysis: ** Effective Response force is the number of personnel (15 firefighters) needed on scene to effectively mitigate fire scenes. [< 10:20 90% of the time is our benchmark]*

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-530, 110-534				
Salaries	849,969	862,513	979,000	116,487	13.51
Fringe Benefits	63,242	69,418	68,704	-714	-1.03
Other Operating	411,008	409,840	402,251	-7,589	-1.85
Sub-Total	1,324,219	1,341,771	1,449,955	108,184	8.06
LIFE SAFETY	Budget Code: 110-531				
Salaries					
Fringe Benefits					
Other Operating					
Sub-Total					
OPERATIONS	Budget Code: 110 532				
Salaries					
Fringe Benefits					
Equipment					
Other Operating					
Sub-Total					
TRAINING	Budget Code: 110 533				
Salaries					
Fringe Benefits					
Other Operating					
Sub-Total					
DEBT SERVICE	Budget Code: 110 536				
Debt Service					
Sub-Total					
DEPARTMENT TOTALS					
Salaries					
Fringe Benefits					
Equipment					
Debt Service			687,115	-16,675	-2.37
Other Operating	1,538,131	1,619,059	1,719,656	100,597	6.21
TOTAL EXPENDITURES	12,052,915	12,011,363	12,388,115	376,752	3.14
TOTAL REVENUES	117,673	136,708	119,260	-17,448	-12.76
FUNDING (+ OR -)	11,935,242	11,874,655	12,268,855	-394,200	

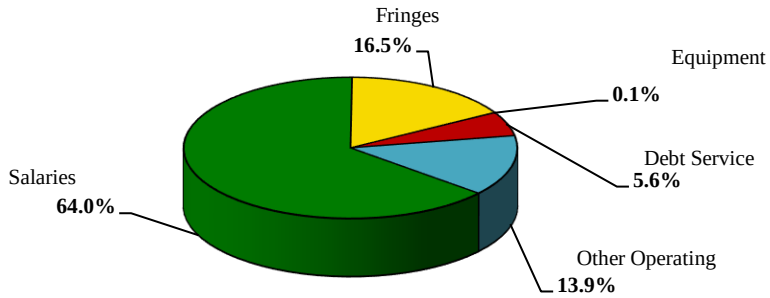
Fire

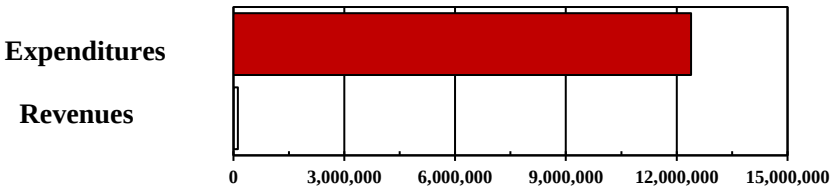
5.54% of Operating Budget

Allocation by Division/Function



Departmental Allocations





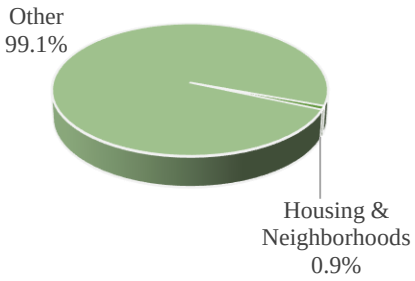
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.


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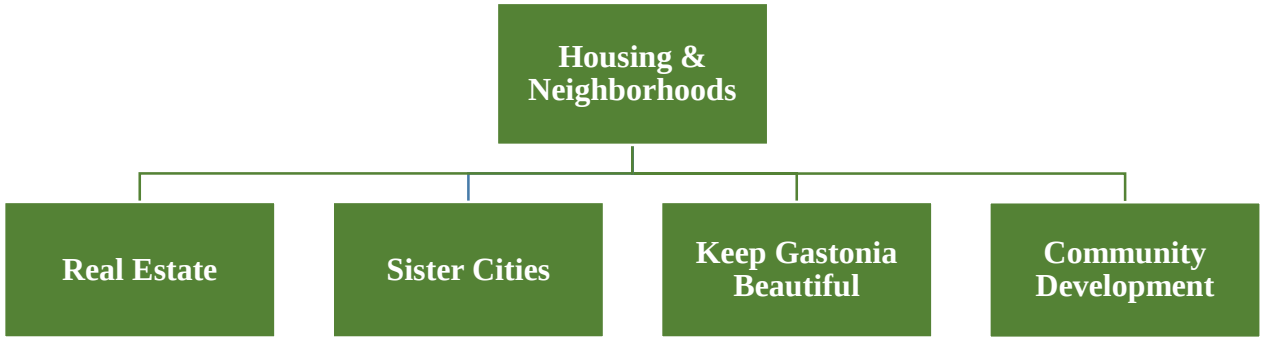
Housing & Neighborhoods



Human Resources Allocation







Department Summary

The mission of the Housing and Neighborhoods division is to encourage sustainable neighborhoods by improving the availability, affordability, and quality of housing in the community.

Keep Gastonia Beautiful mission is to inspire and educate people to take action every day to improve and beautify their community's environment.

Gastonia Sister Cities fosters and promotes friendships and mutual understanding between the people of the Gastonia area and foreign countries, through partnerships in education, culture, economic development and dialogue.

Budget Highlights

- Built two new construction homes and provided Homebuyer assistance to over 55 families in the community.
- Every $1 of funding received $17.18 worth of benefits were returned to the community.
- Provided environmental programming to over 21,167 students in more than 840 classrooms.
- Dedicated the Avon/Catawba Greenway as the Gotha Greenway in honor of our Sister City in Germany.
- Established updated road signs to make Sister Cities more visible in the community.

Goals

- Strive to educate more citizen/customers about availability and affordability of housing in the community
- Continue to expand beautification efforts including public art.
- Promote environmental education and recycling.
- Continue fostering friendships with Gotha, Germany and Surco, Peru through yearly student exchanges with both countries.

Objectives

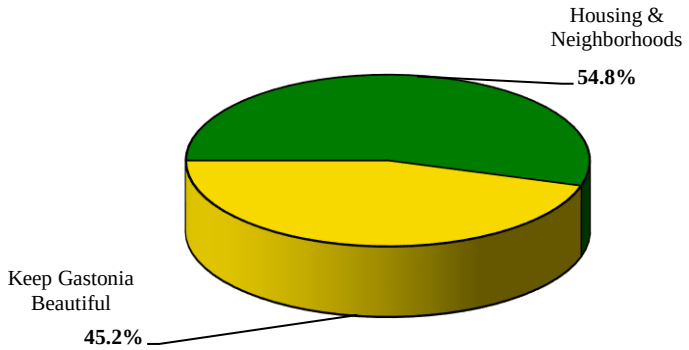
- Provide community resources to address the wide range of community needs to enhance and improve quality of life.
- Make the community at large, knowledgeable and responsible in natural resource conservation, solid waste handling, recycling, litter abatement and beautification.
- Continued promotion of our Sister Cities within the community and throughout the schools to allow more local students the opportunity to participate by increasing fundraising/local partnerships.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-493, 110-595				
Salaries	124,708	120,627	129,428	8,801	7.30
Fringe Benefits	38,726	38,421	37,383	-1,038	-2.70
Other Operating	77,523	92,704	94,372	1,668	1.80
Sub-Total	240,957	251,752	261,183	9,431	3.75
KEEP GASTONIA	Budget Code: 110-590				
Salaries	124,134	129,990	131,950	1,960	1.51
Fringe Benefits	32,379	36,012	30,857	-5,155	-14.32
Other Operating	12,706	19,882	53,021	33,139	166.68
Sub-Total	169,218	185,884	215,828	29,944	16.11
DEPARTMENT TOTALS					
Salaries	248,842	250,617	261,378	10,761	4.29
Fringe Benefits	71,104	74,433	68,240	-6,193	-8.32
Other Operating	90,228	112,586	147,393	34,807	30.92
TOTAL EXPENDITURES	410,175	437,636	477,011	39,375	9.00
TOTAL REVENUES	28,934	42,208	44,986	2,778	6.58
TOTAL REIMBURSEMENTS	104,422	114,256	60,307	53,949	47.22
FUNDING (+ OR -)	276,820	281,172	371,718	-90,546	

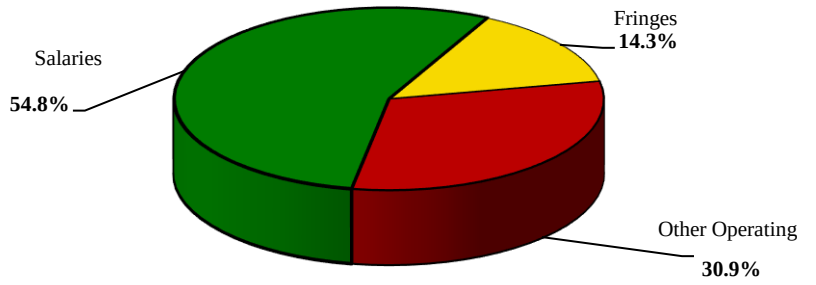
Housing & Neighborhoods

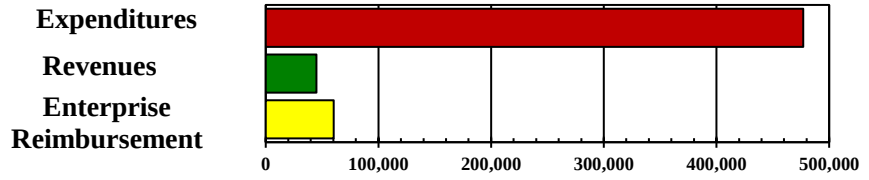
.21% of Operating Budget

Allocation by Division/Function



Departmental Allocations





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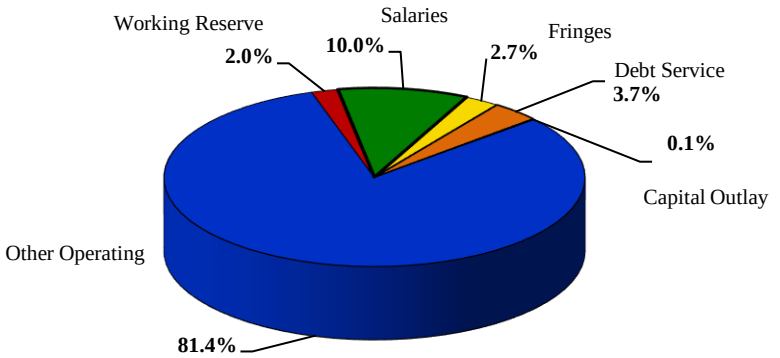

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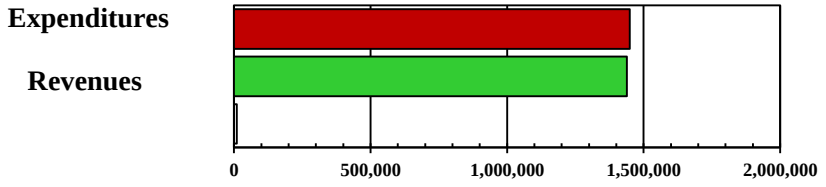
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
COMMUNITY DEVELOPMENT	Budget Code: 110-499, 113-928, 611-605, 611-705, 621-720, 621-721, 621-734, 621-883, 622-718, 624-719, 624-738				
Salaries	136,432	146,604	145,206	-1,398	-0.95
Fringe Benefits	33,479	36,514	38,670	2,156	5.91
Equipment	0	309,500	0	-309,500	-100.00
Debt Service	808,327	430,377	54,000	-376,377	-87.45
Capital Outlay	0	378,902	2,000	-376,902	-99.47
Other Operating	795,195	2,717,587	1,180,680	-1,536,907	-56.55
Working Capital Reserve	0	504,469	29,612	-474,857	-94.13
Sub-Total	1,773,433	4,523,953	1,450,168	-3,073,785	-67.94
DEPARTMENT TOTALS					
Salaries	136,432	146,604	145,206	-1,398	-0.95
Fringe Benefits	33,479	36,514	38,670	2,156	5.91
Equipment	0	309,500	0	-309,500	-100.00
Debt Service	808,327	430,377	54,000	-376,377	-87.45
Capital Outlay	0	378,902	2,000	-376,902	-99.47
Other Operating	795,195	2,717,587	1,180,680	-1,536,907	-56.55
Working Capital Reserve	0	504,469	29,612	-474,857	-94.13
TOTAL EXPENDITURES	1,855,293	4,644,092	1,449,172	-3,194,920	-68.80
TOTAL REVENUES	1,449,690	4,396,584	1,438,458	-2,958,126	-67.28
TOTAL REIMBURSEMENTS	7,422	10,206	10,714	-508	-4.98
FUNDING (+ OR -)	398,181	237,302	0	0	

Housing & Neighborhoods- Community Development Grants

.67% of Operating Budget

Departmental Allocations



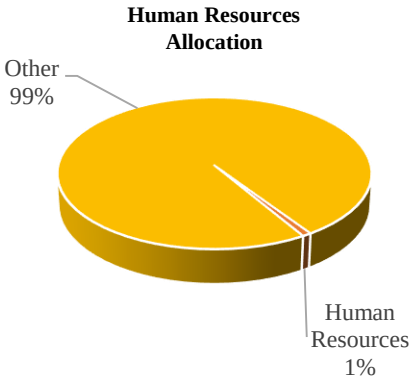


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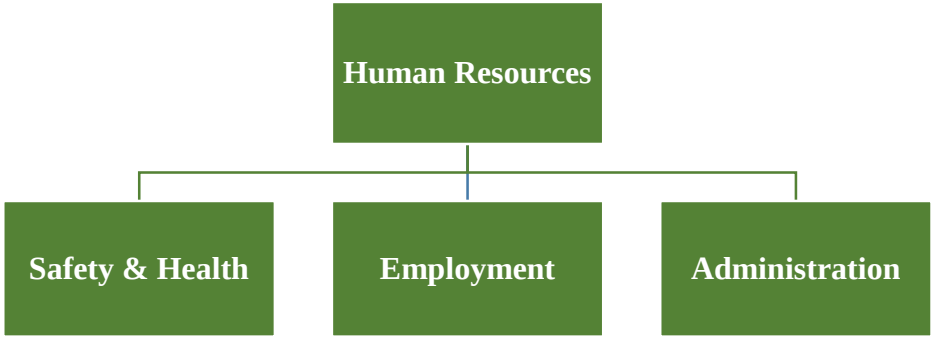

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Human Resources









Department Summary

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

Budget Highlights

- Coordinate three assessment centers in the public safety area at a cost of $27,000.
- Purchase property and liability coverages for all City properties at a cost of $600,000. File all claims through the claims administrator at a cost of $125,000 in the general fund.
- Purchase workers compensation coverage and process claims at a cost of $633,000 in the general fund.

Goals

- Provide guidance to all departments on employee issues and personnel policies, ensuring compliance with all federal, state, and local regulations.
- Strive to improve customer service so as to improve recruitment, retention, wellness, employee relations, and employee safety.
- Restructure the Human Resources Department to improve internal communications and provide more efficient service to all customers.

Objectives

- Ensure competitive classification and compensation.
- Revise and refresh the City's onboarding program.
- Implement revised policy manual.
- Study clinic expansion and partnership opportunities.
- Review and update all career paths and job descriptions.
- Review and update City's wellness program.
- Study and possibly begin migration toward a merit based pay for performance system.
- Implement an employee recognition and awards program.

Human Resources Division
Administration & Employment

Service Description: *The City of Gastonia Human Resources Department administers the Risk Management, Insurance, Benefits, Employee Health and Safety, Employment and other personnel related programs for the City and its Workforce. Human Resources staff are responsible for maintaining employee records and regulatory compliance as well as for providing policy guidance and assistance to the City's managers, supervisors and employees.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,947	73,186	73,186	1. # of days to review/process Property/ Casualty claims	2	2	2
2. Service Area - Square miles	51.69	51.69	51.69	2. # of days to review/process applications for a job vacancy	2-3	2-3	2-3
3. Number of Employees - FTEs	7.5	7.5	7.5	3. # of individuals participating in voluntary wellness activities	~1,200	~500	~600
4. Operating Budget	2,523,746	2,705,458	2,858,184				
Workload Measures:				**Effectiveness Measures:**			
1. # of Property/Casualty Insurance claims processed	108	105	107	1. Avg cost of Property/Casualty claims	2,131.60	758.97	2,000
2. # of employment applications taken	11,459	14,603	14,000	2. # of individuals promoted/hired	129	145	135
				3. # of Physician required medicals	35	12	15

Analysis: *The number of employment applications taken during fiscal year 2015/16 increased by 5% from the previous year and is expected to remain relatively flat for fiscal year 2016/17. The number of employees participating in wellness activities in fiscal year 2015/16 decreased by 58% from fiscal year 2014/15 and is expected to increase by 20% for fiscal year 2016/17.*

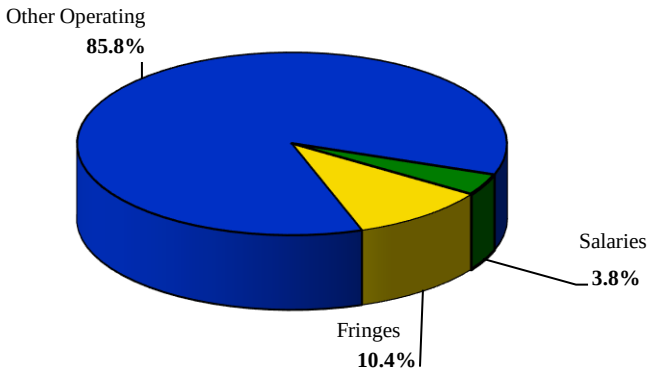

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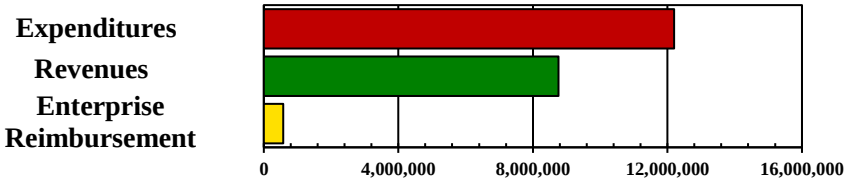
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-421, 868-720, 870-720				
Salaries	427,692	443,596	461,984	18,388	4.15
Fringe Benefits	1,050,923	1,212,495	1,265,678	53,183	4.39
Other Operating	8,999,855	11,128,354	10,467,909	-660,445	-5.93
Sub-Total	10,478,470	12,784,445	12,195,571	-588,874	-4.61
DEPARTMENT TOTALS					
Salaries	427,692	443,596	461,984	18,388	4.15
Fringe Benefits	1,050,923	1,212,495	1,265,678	53,183	4.39
Other Operating	8,999,855	11,128,354	10,467,909	-660,445	-5.93
TOTAL EXPENDITURES	10,478,470	12,784,445	12,195,571	-588,874	-4.61
TOTAL REVENUES	6,899,988	9,440,879	8,760,253	-680,626	-7.21
ENTERPRISE REIMB.	604,487	638,108	577,134	60,974	9.56
FUNDING (+ OR -)	2,973,995	2,705,458	2,858,184	-152,726	

Human Resources

5.45% of Operating Budget

Departmental Allocations





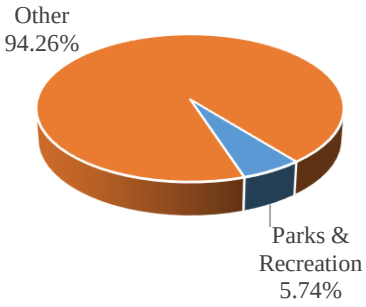
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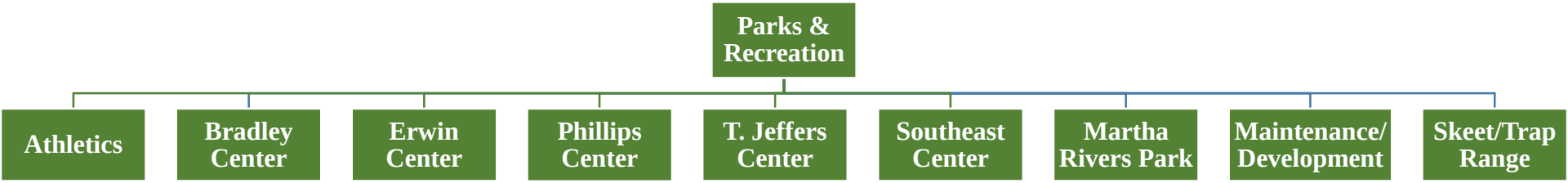
Parks & Recreation



Human Resources Allocation







Department Summary

The mission of the Gastonia Parks and Cultural Services Department is to foster a healthy community by providing a variety of quality facilities, parks and programs for leisure pursuits, and to preserve valuable open space.

Budget Highlights

- Renovated eight tennis courts at Ferguson Park and four tennis courts at Phillips Center.
- Expanded greenway parking at Fern Forest Drive to include new exercise and site amenities.
- Installed Maples on Main project.
- Renovated Sims Park grandstand concessions, restrooms and locker rooms.
- Transitioned summer swimming pool operations and staffing to a contracted pool management company.

Goals

- Complete County Township Grant-funded projects at Erwin Center, IC Falls Park, and Smyre Millennium Park.
- Replace the gymnasium floors at Phillips Center and Erwin Center.
- Construct greenway addition from Ferguson Park to S. Marietta St.

Objectives

- Expand community partnerships among recreation centers.
- Increase participation numbers in youth and adult athletics.
- Streamline Rankin Lake operations to better utilize current resources and maximize revenue.
- Develop and implement best practices for maximizing facility utilization for weekend athletic tournaments which impact the community's travel and tourism.

Parks and Cultural Services
Athletics Division

Service Description: *The City of Gastonia Recreation Department Athletics Division provides programs for Gastonia residents and visitors in the form of leagues, tournaments, clinics and other special events. These programs are designed to enhance the lives of our citizens by providing wholesome leisure time activities. The division is committed to improving the quantity and quality of volunteer participation in the athletic programs through rules and sportsmanship clinics. The department strives to be receptive to the recreational needs and desires of the entire family and to provide a professional and caring staff that will fulfill the needs of each citizen.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	71,741	72,507	72,507	1. Monthly cost per athletic team participant (youth)	8.54	7.30	7.30
2. Service Area - Square miles	59.025	51.69	51.69	2. Monthly cost per athletic team participant (adult)	16.42	9.59	9.59
3. Number of Employees - FTEs	7	7	6	3. Total cost for operation of City pool facilities (10 & 12 weeks)*	$83,871	$91,877	$91,877
4. Operating Budget	1,032,974	814,120	814,592				
5. Revenues generated from pool facilities	$80,857	$93,119	$93,119				
Workload Measures:				**Effectiveness Measures:**			
1. # of youth athletic teams per 1,000 population	3.14	3.09	3.09	1. % of cost of pool operations vs. Revenues received.	1.04	.99	.99
2. # of adult athletic teams per 1,000 population	.35	.53	.53				
3. # of swimmers at City pool facilities per 1,000 population	346.52	433.30	433.30				

Analysis: *The operating budget includes maintenance of athletic fields, Lineberger Park and small capital items. Adult athletic teams pay entry fees to offset the cost of program officials, facilities and necessary equipment. Youth athletic teams did not increase or decline this past year. Youth registration for athletic programs are charged nominal fees to cover each child's registration fee and uniform fees. Nonimal fees are charged for pool admissions and swim lessons. Carolina Pool Management continues to provide lifeguards, pool managers and necessary pool chemicals.*

Parks and Cultural Services
Organized Programs

Service Description: *The City of Gastonia Recreation Department Organized Program provides for the day-to-day needs of the community for year round instructional classes for persons, both male and female, of all ages. Nominal fees are charged for all classes. Special citywide seasonal events and youth activities are also provided. Seasonal events and programs are held periodically at parks and community centers, and the department partners with local organizations to provide quality recreational experiences. Announcements are carried by area newspapers and radio stations.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	71741	72507	72507	1. Monthly cost per special population participant	.85	1.01	1.01
2. Service Area - Square miles				2. Monthly cost per adult program participant	.80	.86	.86
3. Number of Employees - FTEs	2	2	2	3. Monthly cost per theatrical performance attendee	.55	.91	.91
4. Operating Budget			285,169				
Workload Measures:				**Effectiveness Measures:**			
1. # of participants in special population activities per 1,000 population	18.13	16.13	16.13	1. % of cost of program operation vs. revenue received	4.08	7.01	7.01
2. # of adults participating in programs per 1,000 population	76.71	64.47	64.47	2. % of cost of special population programs vs. revenue received	3.38	4.10	4.10
3. # of children attending live theatrical performances per 1,000 population	27.89	30.34	30.34	3. % of cost of theatrical performances vs. revenue received	2.20	3.73	3.73
				4. % of cost of adult program vs. revenue received	2.85	4.41	4.41

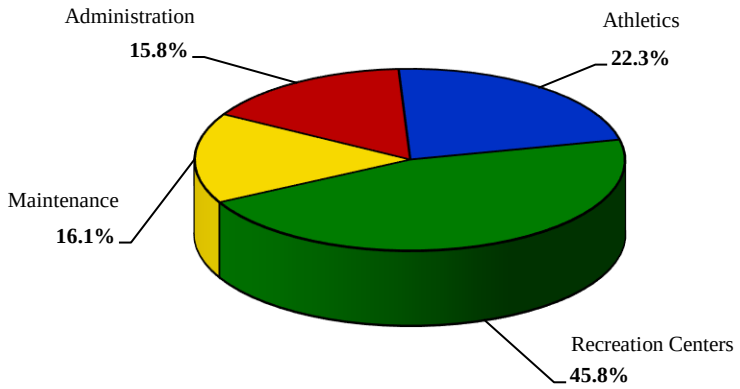
Analysis: *Participants pay instructional and admission fees to offset the cost of providing most programs. Revenues and attendance were down just a bit from past year due to loss of overnight and day trips. With new staff and planning these numbers will will see an increase in 2016-17. Additional planning for new programs and evaluating current ones to offer the best cost effective practices are being completed at this time. It is projected with a new staff, programming and scheduled day and overnight trips positive gains will be made.*

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-612, 110-620, 110-627, 110-641				
Salaries	88,723	126,245	169,770	43,525	34.48
Fringe Benefits	17,962	32,204	49,949	17,745	55.10
Debt Service	1,545,263	335,450	327,480	-7,970	-2.38
Credit Card Fees	1,656	7,000	7,500	500	7.14
Other Operating	81,000	95,530	106,799	11,269	11.80
Sub-Total	1,734,603	596,429	661,498	65,069	10.91
ATHLETICS	Budget Code: 110-621, 110-629, 110-638				
Salaries	348,832	328,410	332,030	3,620	1.10
Fringe Benefits	98,275	106,537	116,123	9,586	9.00
Purchases for Resale	0	2,000	2,000	0	0.00
Capital Outlay	42,574	243,117	0	-243,117	-100.00
Other Operating	358,493	428,949	484,741	55,792	13.01
Sub-Total	848,174	1,109,013	934,894	-174,119	-15.70
RECREATION CENTERS	Budget Code: 110-622, 110-624, 110-625, 110-628, 110-630, 110-631, 110-632, 110-633, 110-635, 110-636				
Salaries	942,857	969,410	1,016,576	47,166	4.87
Fringe Benefits	264,868	291,689	309,900	18,211	6.24
Equipment	15,946	0	9,000	9,000	0.00
Purchases for Resale	79,918	101,862	89,200	-12,662	-12.43
Capital Outlay	61,446	212	107,000	106,788	50,371.70
Other Operating	326,247	397,714	383,475	-14,239	-3.58
Sub-Total	1,691,282	1,760,887	1,915,151	154,264	8.76
MAINTENANCE	Budget Code: 110-596, 110-626, 880-596				
Salaries	363,879	387,310	413,544	26,234	6.77
Fringe Benefits	101,670	116,716	126,323	9,607	8.23
Equipment	85,930	15,826	0	-15,826	-100.00
Other Operating	120,318	134,504	134,275	-229	-0.17
Sub-Total	671,797	654,356	674,142	19,786	3.02
DEPARTMENT TOTALS					
Salaries	1,744,291	1,811,375	1,931,920	120,545	6.65
Fringe Benefits	482,775	547,146	602,294	55,148	10.08
Equipment	101,876	15,826	9,000	-6,826	-43.13
Purchases for Resale	79,918	103,862	91,200	-12,662	-12.19
Debt Service	1,545,263	335,450	327,480	-7,970	-2.38
Capital Outlay	104,020	243,329	107,000	-136,329	-56.03
Credit Card Fees	1,656	7,000	7,500	500	7.14
Other Operating	886,059	1,056,697	1,109,290	52,593	4.98
TOTAL EXPENDITURES	4,945,856	4,120,685	4,185,684	64,999	1.58
TOTAL REVENUES	474,802	589,324	586,100	-3,224	-0.55
TOTAL REIMBURSE.	18,679	21,267	21,876	-609	-2.86
FUNDING (+ OR -)	4,452,375	3,510,094	3,577,708	-67,614	

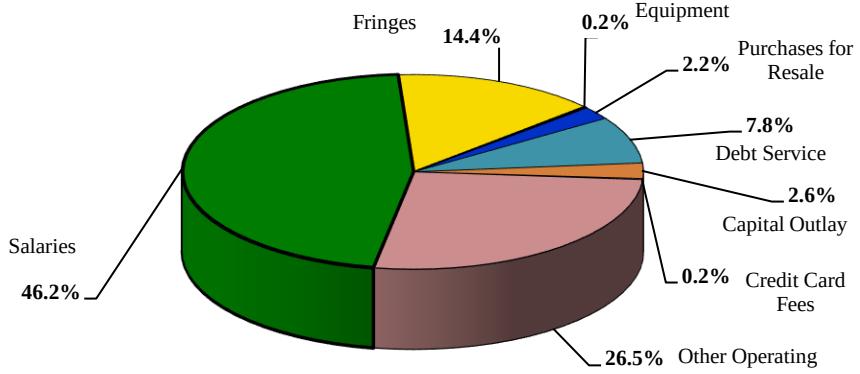
Recreation

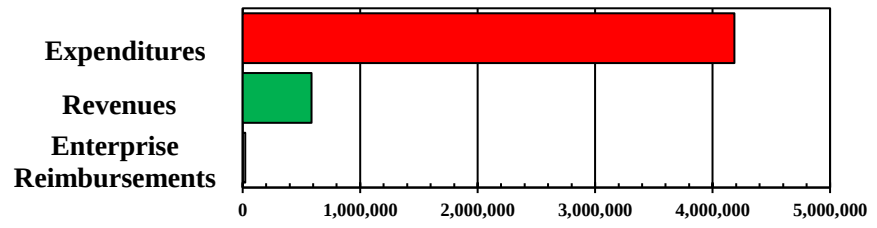
1.87% of Operating Budget

Allocation by Division/Function



Departmental Allocations





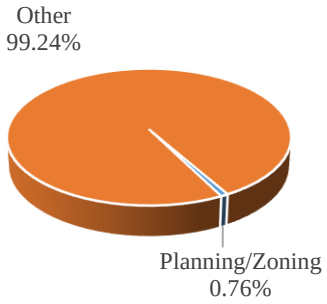
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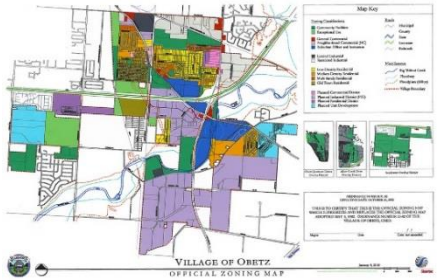

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Planning



Human Resources Allocation





Planning

Department Summary

The Planning Department is responsible for both the current and long-range planning functions of the City of Gastonia. These responsibilities encompass zoning permitting and enforcement, comprehensive and small area planning and design, rezoning and other public hearing processes, as well as coordination of local historic districts and other design and development review processes. Further, the Planning Department serves as a significant resource to other City departments and divisions in the realm of concept visualization and GIS mapping & analysis.

Budget Highlights

- Maintain budget allocation from previous fiscal year.
- Accomplish goals and objectives within budget allocation.

Goals

- Identify opportunities for enhanced technological delivery of customer service responsibilities.
- Strengthen collaboration and coordination between all Garland Center divisions and departments.
- Complete review and assessment of City's comprehensive residential development standards.

Objectives

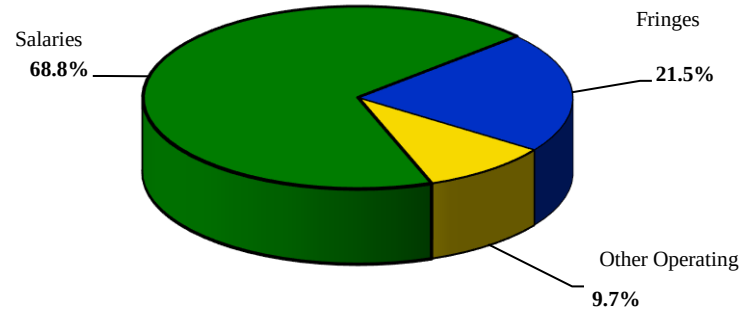
- Provide more technology options for citizens/customers both on the internet and in the office.
- Improve the inter-departmental customer experience throughout the Garland Center as a one-stop-shop municipal service facility.
- Produce reports to apprise appointed and elected officials of the status of the regulatory framework for residential development and to recommend amendments or updates to such standards to improve the quality of new neighborhoods and eliminate unnecessary regulation.

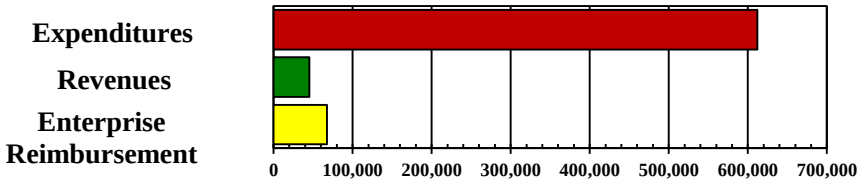
DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
PLANNING	Budget Code: 110-490				
Salaries	368,021	393,178	421,174	27,996	7.12
Fringe Benefits	112,020	122,540	131,258	8,718	7.11
Other Operating	54,121	67,761	59,508	-8,253	-12.18
Sub-Total	534,162	583,479	611,940	28,461	4.88
DEPARTMENT TOTALS					
Salaries	368,021	393,178	421,174	27,996	7.12
Fringe Benefits	112,020	122,540	131,258	8,718	7.11
Other Operating	54,121	67,761	59,508	-8,253	-12.18
TOTAL EXPENDITURES	534,162	583,479	611,940	28,461	4.88
TOTAL REVENUES	44,863	45,500	45,500	0	0
ENTERPRISE REIMB.	58,384	63,857	67,608	-3,751	-5.87
FUNDING (+ OR -)	430,915	474,122	498,832	-24,710	

Planning

.27% of Operating Budget

Departmental Allocations





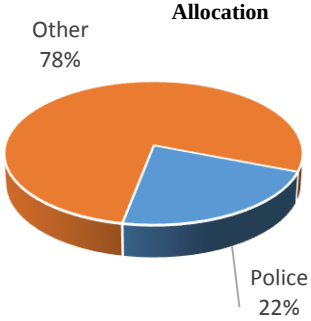
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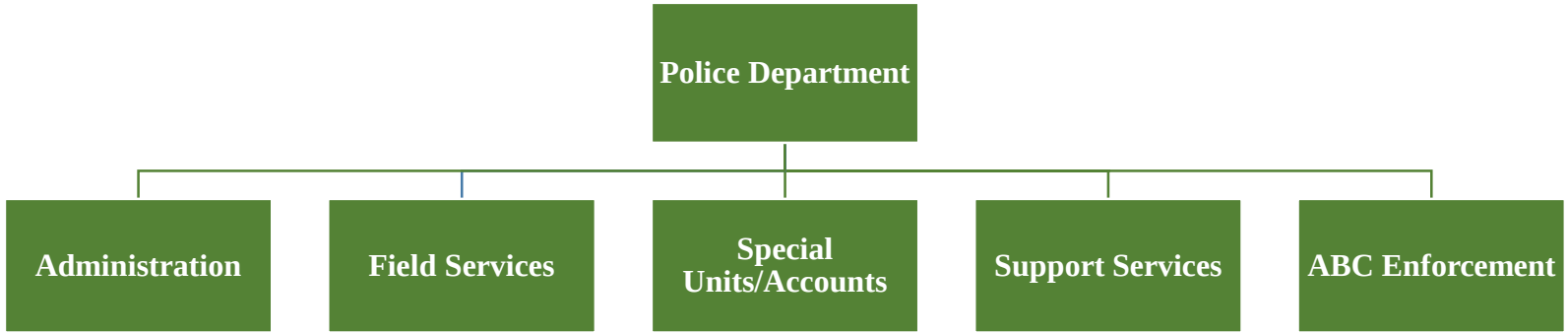
Police



Human Resources Allocation







Department Summary

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

Budget Highlights

- CALEA re-accreditation annual fee, $4,400
- Private lab testing for DNA analysis to assist in resolving serious violent victim crime cases, $25,000
- Travel and training costs for the department's patrol division to account for the increase in officer recruiting/hiring, the increase in per diem rates, as well as the need to educate officers on the foundations of law enforcement techniques. $3,500
- Additional overtime funds to address statutory and discovery requirements mandated by state statute and changing legal requirements that officers and detectives comply with when responding to and investigating violent felonious crimes.

Goals

- Use Intelligence-Led Problem Oriented Policing to identify and manage public safety issues.
- Improve the efficiency and effectiveness of our delivery of police services by adopting relevant available technological solutions.
- Expand our emphasis on recruitment, retention efforts and training in order to maintain full staffing levels, maximize officer safety and promote professional standards.
- Continue maintenance of the CALEA accreditation program with the purpose of pursuing re-accreditation in 2017.
- Develop and promote community partnerships.
- Expand and evaluate volunteer opportunities within the police department.

Objectives

- Provide advanced crime analysis software to all officers, in vehicles and on workstations, to enhance the support of ILPO policing.
- Create a Career Development Program within the department to help promote career path opportunities and to improve employee retention.
- Prepare for CALEA re-accreditation in spring 2017.
- Identify social diversion opportunities within the community and create an evidence-based program to address the issue.
- Utilize outside DNA analysis technology to help resolve serious violent and property crime cases, thus lessening fear of crime.

Police Department
Patrol Division

Service Description: *The City of Gastonia Police Department Field Services division consists of the Patrol Bureau, Community Services Bureau, Traffic Bureau and K-9 Unit. The division provides uniform patrol officers serving the community with random patrols taking crime reports and answering calls, community policing services such as bicycle patrols, community watch groups, crime prevention consultations, drug abuse resistance education in the elementary schools, traffic accident investigation specialists, K-9 officers that utilize trained Police Dogs to apprehend criminal violators, and a Street Crimes Unit that focuses on violent offenders involved with gangs, guns, or drugs. Other units within the Patrol Division are Property/Evidence, Planning/Training, and the Police Pistol/Rifle Range. The range is open to the public on Saturday afternoons.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served				1. Annual cost per dispatched call	$119.44	$117.18	$124.25
2. Service Area – Square Miles	51.7	51.7	51.7				
3. Number of Employees - FTEs				2. # Dispatched calls per patrol officer	631	676	656
4. Operating Budget							
Workload Measures:				**Effectiveness Measures:**			
1. # Dispatched calls per 1,000 population	985	1,094	1,100	1. Annual average response time to highest priority calls	0:06:45	0:05:45	0:05:00
2. # UCR Part I Crimes per 1,000 population	58	58	56	2. Annual # of sustained complaints about patrol officers per 10,000 population	3.93	2.02	2.01
3. # Sworn officers per 1,000 population	1.56	1.62	1.68				
4. # Sworn patrol officers per 1,000 UCR Part 1 Crime	26.71	28.13	29.76				

Analysis: *In 2014/2015 the department suffered heavily from retirements and resignations leaving the department running at reduced staffing levels. The focus in 2015/2016 was on hiring and getting more officers back on the road and providing first responder services in the community. This is most apparent with the reduction in Priority 1 response times from 6 minutes 45 seconds down to 5 minutes 45 seconds. As we continue to fill the remaining few positions we have available, we hope to reduce this gap even further and achieve a 5 minute response time average for Priority 1 responses.*

Police Department
Support Services Division

Service Description: *The City of Gastonia Police Department provides investigation services as a part of its support services division. This service consists of the Criminal Investigations Bureau with detectives investigating crimes committed by or against adults, the Juvenile Investigations Bureau with detectives investigating crimes by or against juveniles, and the Special Investigations Bureau with detectives investigating narcotics and vice related crimes.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served				1. Cost per case assigned annually	$1,433.92	$1,778.81	$1,986.19
2. Service Area - Square miles	51.7	51.7	51.7				
3. Number of Employees - FTEs				2. # Cases assigned annually per investigative officer	55.5	47.8	46.2
4. Operating Budget							
Workload Measures:				**Effectiveness Measures:**			
1. #UCR Part 1 crimes reported annually, specified by type of crime, per 1,000 population	58	58	56	1. # UCR Part I crimes cleared in year as % of such crimes reported in year	44.7%	43.4%	45.2%
2. # Sworn investigative officers per 1,000 population	0.52	0.50	0.52	2. # of sustained complaints about investigative officers per 10,000 population (internal affairs)	0.68	0.40	0.40
3. # Cases assigned annually per 1,000 population. If data on cases assigned is available	28.63	23.82	24.15				

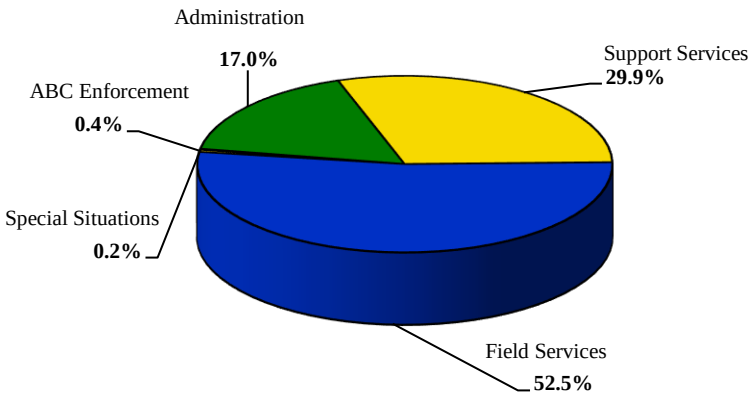
Analysis: *The Gastonia Police Department continues to investigate cases both on the Patrol and Detective level depending on the severity of the offense. This strategy has benefited the department greatly and continues to provide the best possible outcome for clearing cases. This strategy frees up detectives to spend more time gathering evidence and working with district attorneys on major cases such as homicides, robberies, and aggravated assaults. Even though the case load is reduced for detectives, it is offset by patrol working there cases and provides an even clearance rate.*

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-505, 110-508, 110-510, 110-511, 110-529, 173-507, 174-507, 775-521, 880-510				
Salaries	1,275,970	1,355,982	1,408,218	52,236	3.85
Fringe Benefits	99,840	107,963	119,786	11,823	10.95
Equipment	67,677	69,212	0	-69,212	-100.00
Purchases for Resale	200	2,000	2,000	0	0
Debt Service	654,686	655,700	3,000	-652,700	-99.54
Credit Card Fees	406	500	500	0	0
Other Operating	1,585,311	2,273,021	1,492,547	-780,474	-34.34
Sub-Total	3,684,089	4,464,378	3,026,051	-1,438,327	-32.22
SUPPORT SERVICES	Budget Code: 110-509, 110-515, 110-518, 110-525				
Salaries	3,224,398	3,325,617	3,633,430	307,813	9.26
Fringe Benefits	847,281	911,794	1,042,460	130,666	14.33
Equipment	0	971	0	-971	-100.00
Purchases for Resale	447	1,000	500	-500	-50.00
Other Operating	471,218	628,277	634,717	6,440	1.03
Sub-Total	4,543,343	4,867,659	5,311,107	443,448	9.11
FIELD SERVICES	Budget Code: 110-514, 880-514				
Salaries	5,533,518	6,176,840	6,451,573	274,733	4.45
Fringe Benefits	1,408,407	1,602,961	1,846,593	243,632	15.20
Equipment	42,508	58,875	10,000	-48,875	-83.01
Other Operating	1,041,832	996,069	1,031,544	35,475	3.56
Sub-Total	8,026,265	8,834,745	9,339,710	504,965	5.72
ABC ENFORCEMENT	Budget Code: 110-520				
Salaries	49,344	39,560	52,922	13,362	33.78
Fringe Benefits	12,532	12,674	15,177	2,503	19.75
Other Operating	3,555	3,923	3,750	-173	-4.41
Sub-Total	65,431	56,157	71,849	15,692	27.94
SPECIAL SITUATIONS	Budget Code: 110-523				
Other Operating	33,146	34,707	31,645	-3,062	-8.82
Sub-Total	33,146	34,707	31,645	-3,062	-8.82
DEPARTMENT TOTALS					
Salaries	10,083,230	10,897,999	11,546,143	648,144	5.95
Fringe Benefits	2,368,059	2,635,392	3,024,016	388,624	14.75
Equipment	110,185	129,058	10,000	-119,058	-92.25
Purchases for Resale	647	3,000	2,500	-500	-16.67
Debt Service	654,686	655,700	3,000	-652,700	-99.54
Credit Card Fees	406	500	500	0	0
Other Operating	3,135,062	3,935,997	3,194,203	-741,794	-18.85
TOTAL EXPENDITURES	16,352,274	18,257,646	17,780,362	-477,284	-2.61
TOTAL REVENUES	346,264	787,197	117,500	-669,697	-85.07
ENTERPRISE REIMB.	0	0	0	0	0
FUNDING (+ OR -)	16,006,010	17,470,449	17,662,862	-192,413	

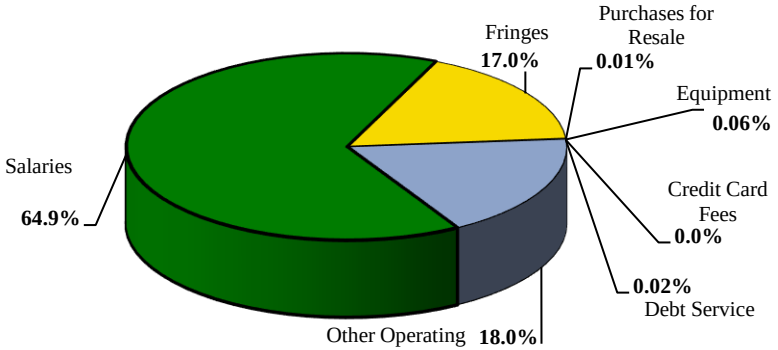
Police

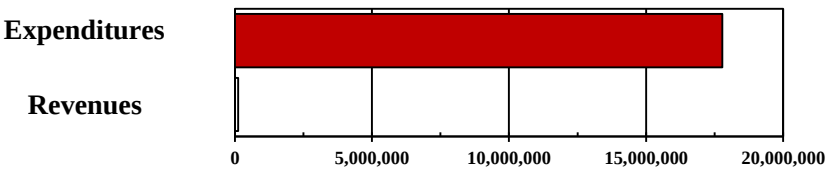
7.94% of Operating Budget

Allocation by Division/Function



Departmental Allocations





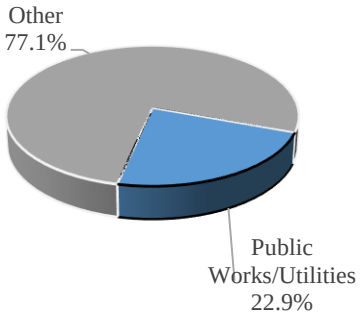
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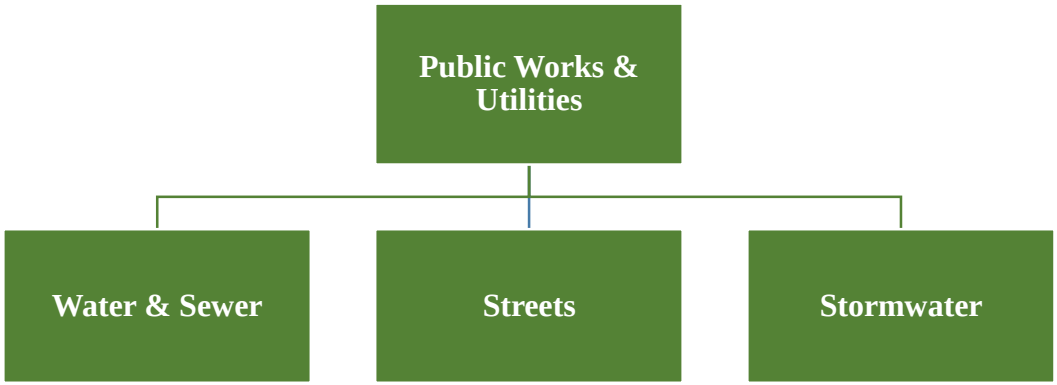
Public Works / Utilities



Human Resources Allocation







Department Summary

We continually strive toward excellence in delivery of municipal services to our citizens. We want to be a recognized and valued leader in the delivery of Public Works and Utilities services; provide effective leadership and management that enables the Department to operate in an efficient and cost-effective manner; be the preferred provider of water and wastewater services in our region; and create a work environment that attracts and retains highly competent, dedicated, and productive employees.

Budget Highlights

- Purchase of Salt Brine Production Unit to allow for the unrestricted use of salt brine on all City streets.
- Completion of projects on the Stormwater Utility's Off-R/W project list (16 Off-R/W projects were completed this FY).
- Training for new and existing WTP Staff to prepare for membrane filtration and other new technologies.
- Delivery of safe drinking water throughout ongoing Water Treatment Plant Renovation Project.
- Completion of Phase I of WTP Renovation Project through construction of new 4MG Clearwell.
- Completion and implementation of first phase of TRU SCADA Master Plan.
- Implement Valve Inspection Program through purchase of trailer-mounted valve exercise and testing unit.

Goals

- Improve City's winter weather event response capabilities.
- Complete outstanding stormwater Off-R/W projects.
- Provide training for WTP staff to prepare them for new technologies and maintain continuity of WTP operations/provision of safe drinking water throughout WTP Renovation Project.
- Undertake and complete full relocation of the Utilities Maintenance Division to the Catawba PS Facility.
- Fully implement the Leak Detection and Valve Inspection programs to ensure proactive preventative maintenance of the water distribution and wastewater collection systems.

Objectives

- Improve winter weather response through purchase of salt brine production unit and 2 additional truck-mounted tanks.
- Utilize revenue from FY14-15 Stormwater rate increase to complete Off-R/W projects and reduce the backlog of projects.
- Train Water Treatment personnel to operate under varying conditions and new technologies as a result of the ongoing Water Treatment Plant Renovation Project. Provide and maintain safe and high-quality drinking water throughout the Project.
- Complete of Phase I of WTP Renovation Project through construction of new 4 million-gallon Clearwell with air-stripping.
- Complete the Department SCADA Master Plan and implement first phase improvements outlined in that Plan.
- Centralize Utilities Maintenance Division at the Catawba PS Facility to improve overall communication and accountability.
- Purchase a trailer-mounted valve exercise machine that will enable water distribution system valves to be located, exercised, evaluated for needed repairs, and properly mapped within the City's GIS mapping system.

Public Works Department
Street Maintenance Division

Service Description: *City of Gastonia provides street maintenance services as a division of the Public Works and Utilities Department. The service consists of routine street maintenance activities including patching and street paving. The Division is also responsible for right-of-way mowing and maintenance, storm drain and culvert maintenance, landscaping of planted areas, grounds maintenance at City-owned facilities and I-85 Interchange landscaping and maintenance.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	72,507	72,507	73,698	1. Avg annual cost per ton put into place by contractors for repaving	$230.81	$143.20	$143.57
2. Service Area - Square miles	51.69	51.69	51.69	2. Avg annual cost per mile repaved during the year for repaving projects	$426,286	$201,690	$265,577
3. Number of Employees - FTEs	11	11	11				
4. Operating Budget	$932,556	$1,027,633	$1,043,677				
Workload Measures:				**Effectiveness Measures:**			
1. # Miles of streets City is responsible for maintaining	*438.27	*439.57	*440.97	1. Rating on most recent pavement condition assessment, e.g. ITRE	68.3	68.3	68.3
2. Annual # tons of material put into place per mile maintained	12.23	13.01	14.00	2. % of asphalt failures presenting road hazards that are abated within 24 hours of being identified	100%	100%	100%
				3. Average length of time taken to repair routine pavement failures, such as potholes, etc.	1.0 days	1.3 days	1.0 days

Analysis: **Includes 100 miles of State roads.*

Public Works Department
Water Supply and Treatment Division

Service Description: *Two Rivers Utilities provides water supply and treatment services as a division of the Public Works and Utilities Department. The goal is to provide an adequate supply of water that is free of health hazards, meets applicable federal and state standards, is aesthetically acceptable, and is of adequate quality for household, municipal, commercial, and industrial use; to provide prompt, courteous, and reliable service.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	82150	83010	84210	1. Average annual cost per thousand gallons of water treated.	$0.8278	$0.7397	$0.8705
2. Number of water customers	29069	29523	30117	2. Annual costs per water customer.	$131.51	$127.71	$140.47
3. Average daily use of water	12.653 MGD	13.966 MGD	13.500 MGD				
4. Number of Employees - FTEs	20	20	20	3. Annual operating cost per customer by population served	$46.54	$45.42	$50.24
5. Operating Budget	$3,822,956	$3,770,475	$4,230,416				
Workload Measures:				**Effectiveness Measures:**			
1. Number of water customers per 1,000 population.	398.568	355.656	357.642	1. Number of validated complaints about drinking water appearance, taste or odor.	0	0	10
2. Avg daily use of water per each water customer.	437.84	473.055	448.252	2. Number of days of restrictions on household and business water use.	0	200	100
				3. Number of health-related water quality characteristics exceeding standards one or more times during reporting period.	0	0	0

Analysis Note: *Two Rivers Utilities (TRU) serves additional communities besides Gastonia and this is reflected in the "population served" number shown above.*

Public Works Department
Wastewater Treatment Division

Service Description: *Two Rivers Utilities provides wastewater treatment services as a division of the Public Works and Utilities Department. The goal is to provide wastewater treatment services to individual consumers, industrial and commercial customers of the greater Gastonia area. The wastewater treatment process includes the treatment costs, as well as the disposal costs at the Pasour Resource Recovery Farm, and provides prompt, courteous, and reliable service.*

Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget	Performance Indicators	2014/15 Actual	2015/16 Year-to-Date	2016/17 Budget
Service Profile:				**Efficiency Measures:**			
1. Population Served	78,241	79,019	80,127	1. Average annual operating cost per thousand gallon of sewer treated	$2.22	$2.06	$2.05
2. Number of sewer customers	26,389	26,934	27,439	2. Annual operating costs per sewer customer	$282.37	$287.64	$283.36
3. Average daily flow of sewer	9.2	10.3	10.4	3. Annual operating cost per customer by population served	$95.24	$98.04	$97.04
4. Number of Employees - FTEs							
5. Operating Budget							
Workload Measures:				**Effectiveness Measures:**			
1. # of sewer customers per 1,000 population	337.28	340.85	342.44	1. Number of validated complaints per 1,000 customers regarding odors	0.08	0.12	
2. Avg daily treatment per each sewer customer (gallons)	349	382	379	2. Number of violations when not in compliance with State and Federal regulations	0	0	
				3. # of sewer overflows	10	17	

Analysis Note: *Two Rivers Utilities (TRU) serves additional communities besides Gastonia and this is reflected in the "population served" number shown above.*

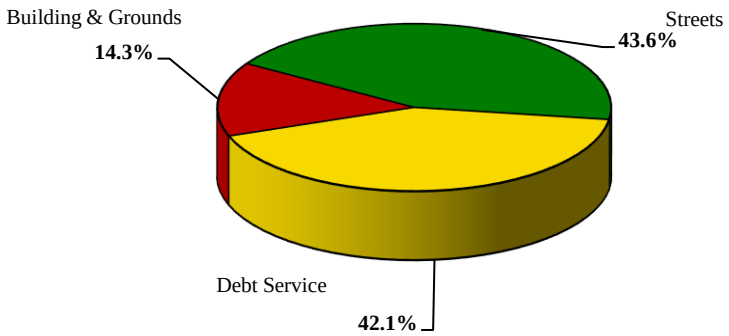

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
BUILDINGS AND GROUNDS	Budget Code: 110-502				
Salaries	491,306	522,086	562,027	39,941	7.65
Fringe Benefits	161,477	185,945	207,988	22,043	11.85
Other Operating	274,036	277,580	503,459	225,879	81.37
Sub-Total	926,819	985,611	1,273,474	287,863	29.21
STREETS	Budget Code: 110-559, 110-560, 110-570, 110-572, 110-640				
Salaries	1,607,184	1,735,250	1,831,005	95,755	5.52
Fringe Benefits	557,873	628,880	706,484	77,604	12.34
Equipment	88,240	24,840	0	-24,840	-100.00
Other Operating	1,190,695	1,320,204	1,333,997	13,793	1.04
Sub-Total	3,443,991	3,709,174	3,871,486	162,312	4.38
DEBT SERVICE	Budget Code: 110-563				
Debt Service	2,436,120	3,712,055	3,744,121	32,066	0.86
Sub-Total	2,436,120	3,712,055	3,744,121	32,066	0.86
DEPARTMENT TOTALS					
Salaries	2,098,490	2,257,336	2,393,032	135,696	6.01
Fringe Benefits	719,350	814,825	914,472	99,647	12.23
Equipment	88,240	24,840	0	-24,840	-100.00
Debt Service	2,436,120	3,712,055	3,744,121	32,066	0.86
Other Operating	1,464,731	1,597,784	1,837,456	239,672	15.00
TOTAL EXPENDITURES	6,806,930	8,406,840	8,889,081	482,241	5.74
TOTAL REVENUES	2,557,377	2,669,182	2,756,458	87,276	3.27
ENTERPRISE REIMBURSEMENT.	379,722	417,581	571,921	-154,340	-36.96
FUNDING (+ OR -)	3,869,832	5,320,077	5,560,702	-240,625	

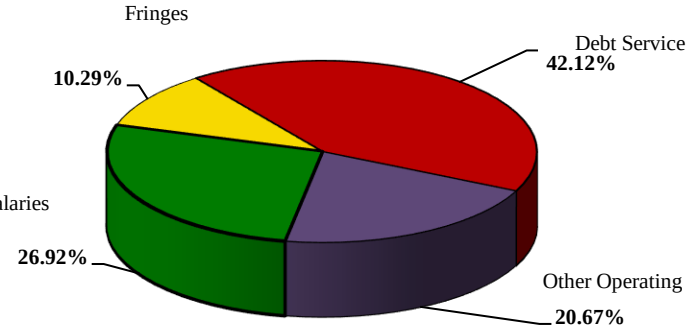
Public Works

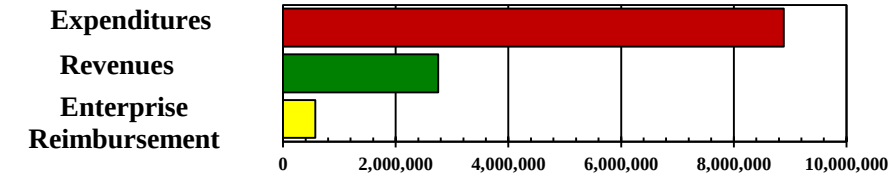
3.97% of Operating Budget

Allocation by Division/Function



Departmental Allocations





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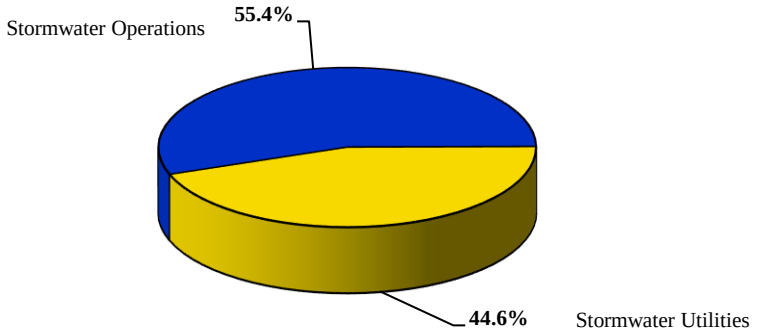

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
STORMWATER OPERATIONS	Budget Code: 336-578				
Salaries	223,304	267,324	260,825	-6,499	-2.43
Fringe Benefits	79,615	97,921	102,993	5,072	5.18
Other Operating	197,958	205,260	212,128	6,868	3.35
Sub-Total	500,877	570,505	575,946	5,441	0.95
STORMWATER UTILITIES	Budget Code: 336-720				
Salaries	147,208	170,912	144,560	-26,352	-15.42
Fringe Benefits	46,611	59,177	57,133	-2,044	-3.45
Other Operating	311,284	262,363	246,235	-16,128	-6.15
Working Reserve	0	15,000	15,000	0	0.00
Sub-Total	505,103	507,452	462,928	-44,524	-8.77
DEPARTMENT TOTALS					
Salaries	370,512	438,236	405,385	-32,851	-7.50
Fringe Benefits	126,226	157,098	160,127	3,029	1.93
Other Operating	509,241	467,623	458,363	-9,260	-1.98
Working Reserve	0	15,000	15,000	0	0.00
Transfers Out	780,668	954,613	636,966	-317,647	-33.27
TOTAL EXPENDITURES	1,786,647	2,032,570	1,675,841	-356,729	-17.55
TOTAL REVENUES	2,497,238	2,758,673	2,541,450	-217,223	-7.87
ENTERPRISE REIMBURSEMENT	695,525	726,103	865,609	139,506	19.21
FUNDING (+ OR -)	15,066	0	0	0	

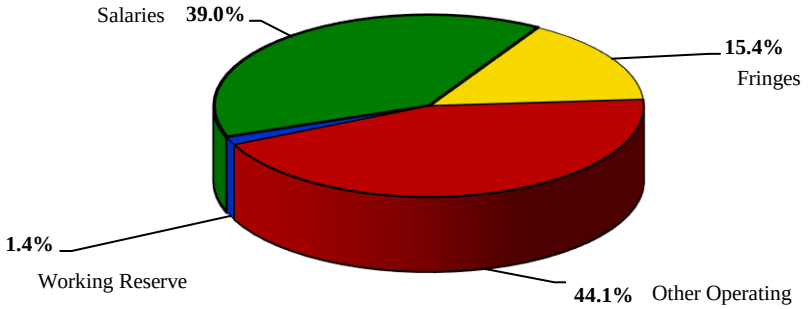
Stormwater Utilities

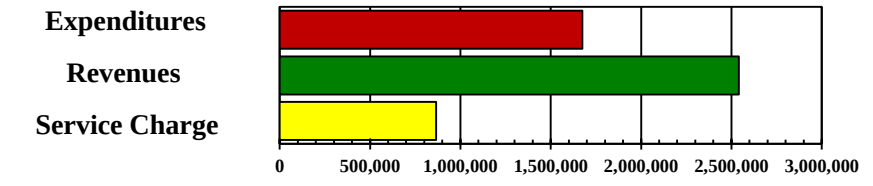
.77% of Operating Budget

Allocation by Division/Function



Departmental Allocations





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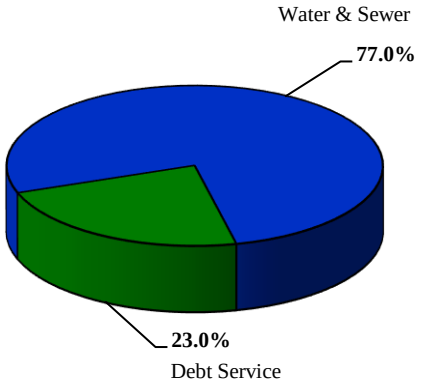

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DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
WATER & SEWER	Budget Code: 330-445, 330-572, 330-720, 330-727, 330-806, 330-811, 330-812, 330-814, 330-815, 330-816, 330-818, 330-820, 331-421, 330-822, 330-828				
Salaries	5,848,819	6,234,595	6,429,864	195,269	3.13
Fringe Benefits	1,958,712	2,171,415	2,340,142	168,727	7.77
Equipment	94,378	193,137	125,350	-67,787	-35.10
Debt Service	787	600	300	-300	-50.00
Capital Outlay	38,050	1,100	4,040	2,940	267.27
Credit Card Fees	140,591	160,000	150,000	-10,000	-6.25
Other Operating	11,127,489	12,174,988	11,756,743	-418,245	-3.44
PILOT	1,044,696	1,065,642	1,085,513	19,871	1.86
Pymt In Lieu-Add'l Taxes	1,367,315	1,390,481	1,456,857	66,376	4.77
Working Capital Reserve	0	45,897	768,714	722,817	1,574.87
Sub-Total	21,620,837	23,437,855	24,117,523	679,668	2.90
DEBT SERVICE	Budget Code: 330-724, 312-724				
Debt Service	7,329,492	7,199,588	7,198,439	-1,149	-0.02
Other Operating	3,000	8,000	4,000	-4,000	-50.00
Sub-Total	7,332,492	7,207,588	7,202,439	-5,149	-0.07
DEPARTMENT TOTALS					
Salaries	5,848,819	6,234,595	6,429,864	195,269	3.13
Fringe Benefits	1,958,712	2,171,415	2,340,142	168,727	7.77
Equipment	94,378	193,137	125,350	-67,787	-35.10
Debt Service	7,330,280	7,200,188	7,198,739	-1,449	-0.02
Capital Outlay	38,050	1,100	4,040	2,940	267.27
Credit Card Fees	140,591	160,000	150,000	-10,000	-6.25
Other Operating	11,130,489	12,182,988	11,760,743	-422,245	-3.47
PILOT	1,044,696	1,065,642	1,085,513	19,871	1.86
Pymt In Lieu-Add'l Taxes	1,367,315	1,390,481	1,456,857	66,376	4.77
Working Capital Reserve	0	45,897	768,714	722,817	1,574.87
Transfers Out	2,567,019	1,200,000	1,374,814	174,814	14.57
TOTAL EXPENDITURES	31,520,348	31,845,443	32,694,776	849,333	2.67
TOTAL REVENUES	34,346,125	34,941,313	35,884,994	943,681	2.70
ENTERPRISE REIMBURSEMENT	2,825,770	3,095,870	3,190,218	94,348	3.05
FUNDING (+ OR -)	-7	0	0	0	

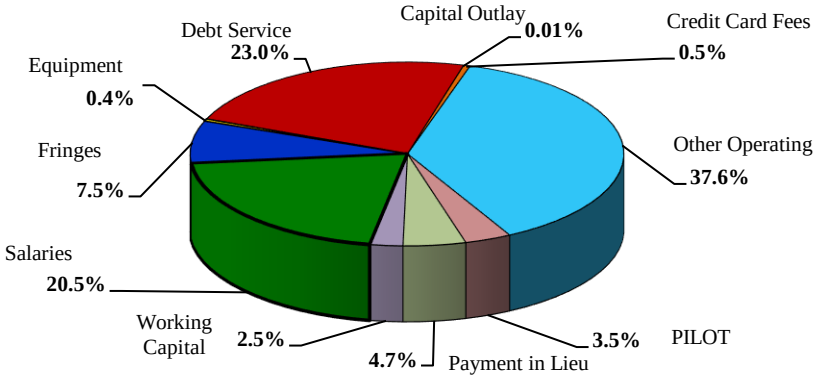
Water & Sewer

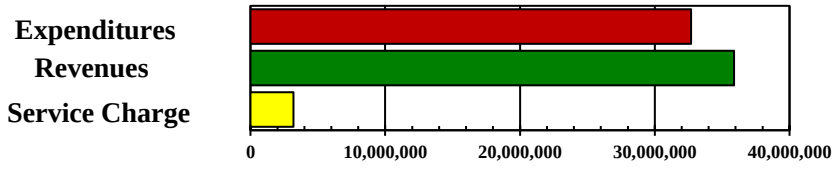
15.08% of Operating Budget

Allocation by Division/Function



Departmental Allocations





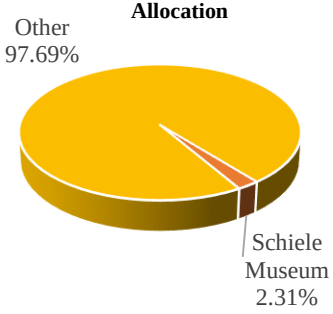
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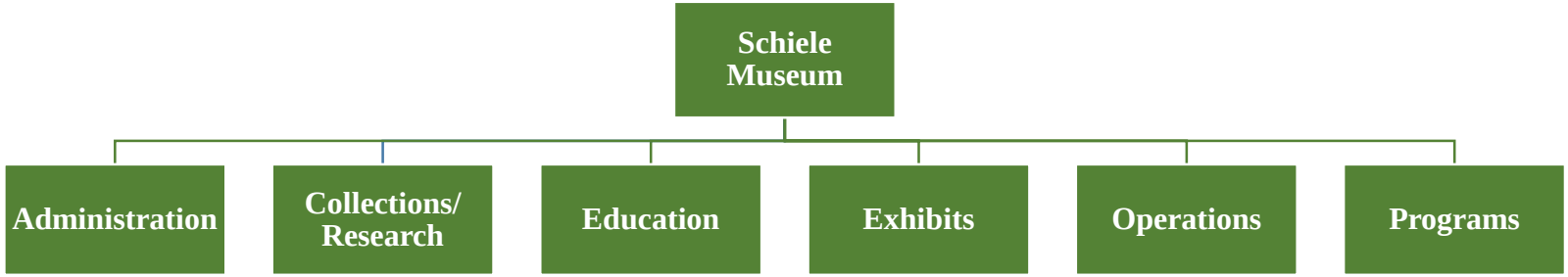
Schiele Museum



Human Resources Allocation







Department Summary

The mission of the Schiele Museum of Natural History is to inspire wonder and appreciation for science and the natural world through programs, exhibits, and research. The Schiele Museum accomplishes this mission by collecting, studying and preserving natural specimens and cultural artifacts. This research forms the basis for the education programs and exhibits prepared for students, educators, and families.

Budget Highlights

- Develop new featured exhibit for 2017.
- Research and design of exhibit hall design to replace the Hall of Earth and Man.
- Open three temporary exhibits: *Backcountry Artisans, Trilobite Treasures, and Creepy Crawly Bugs*.
- Host four major public events designed to reach a larger audience.

Goals

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

Objectives

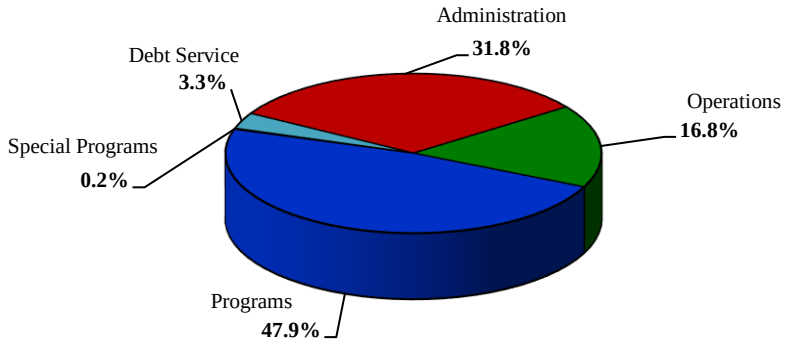
- Address building structural issues in the HEM and Collections/Research of the museum.
- Concept development, design and reinstallation Hall of Earth and Man exhibit content.
- Design, fabrication, and installation of a new featured exhibit for 2017.
- Expand program schedule and use of the new Lynn Planetarium and Science Theater.
- Develop new community and regional partnerships, sponsorships, and grant opportunities.
- Expand marketing and promotion of the museum in the southeast region.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-712				
Salaries	246,069	253,248	259,792	6,544	2.58
Fringe Benefits	62,011	66,391	71,358	4,967	7.48
Other Operating	270,021	262,242	290,897	28,655	10.93
Sub-Total	578,101	581,881	622,047	40,166	6.90
OPERATIONS	Budget Code: 110-713				
Salaries	139,448	142,659	150,106	7,447	5.22
Fringe Benefits	41,177	46,118	48,954	2,836	6.15
Other Operating	121,751	110,043	130,093	20,050	18.22
Sub-Total	302,375	298,820	329,153	30,333	10.15
PROGRAMS	Budget Code: 110-707, 110-708, 110-709, 110-715				
Salaries	580,776	605,789	626,808	21,019	3.47
Fringe Benefits	164,562	187,226	204,192	16,966	9.06
Other Operating	107,981	104,936	106,097	1,161	1.11
Sub-Total	853,320	897,951	937,097	39,146	4.36
SPECIAL PROGRAMS	Budget Code: 110-716				
Other Operating	4,056	4,500	3,600	-900	-20.00
Sub-Total	4,056	4,500	3,600	-900	-20.00
DEBT SERVICE	Budget Code: 110-714				
Debt Service	66,240	65,538	64,633	-905	-1.38
Sub-Total	66,240	65,538	64,633	-905	-1.38
DEPARTMENT TOTALS					
Salaries	966,293	1,001,696	1,036,706	35,010	3.50
Fringe Benefits	267,750	299,735	324,504	24,769	8.26
Debt Service	66,240	65,538	64,633	-905	-1.38
Other Operating	503,810	481,721	530,687	48,966	10.16
TOTAL EXPENDITURES	1,804,093	1,848,690	1,956,530	107,840	5.83
TOTAL REVENUES	307,336	393,288	425,933	32,645	8.30
FUNDING (+ OR -)	1,782,365	1,455,402	1,530,597	-75,195	

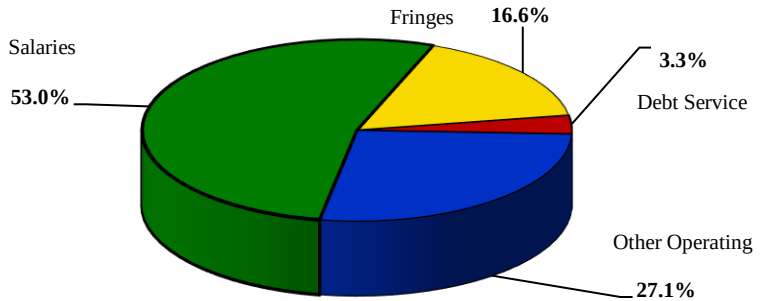
Museum

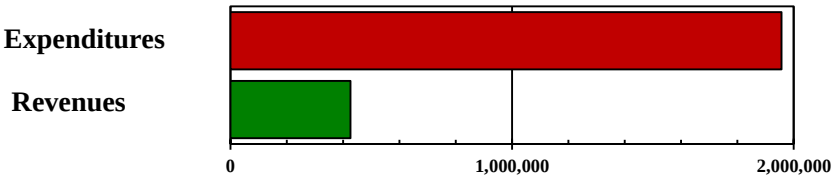
.87% of Operating Budget

Allocation by Division/Function



Departmental Allocations





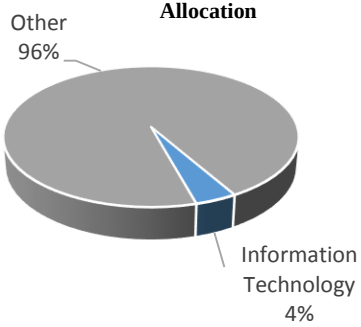
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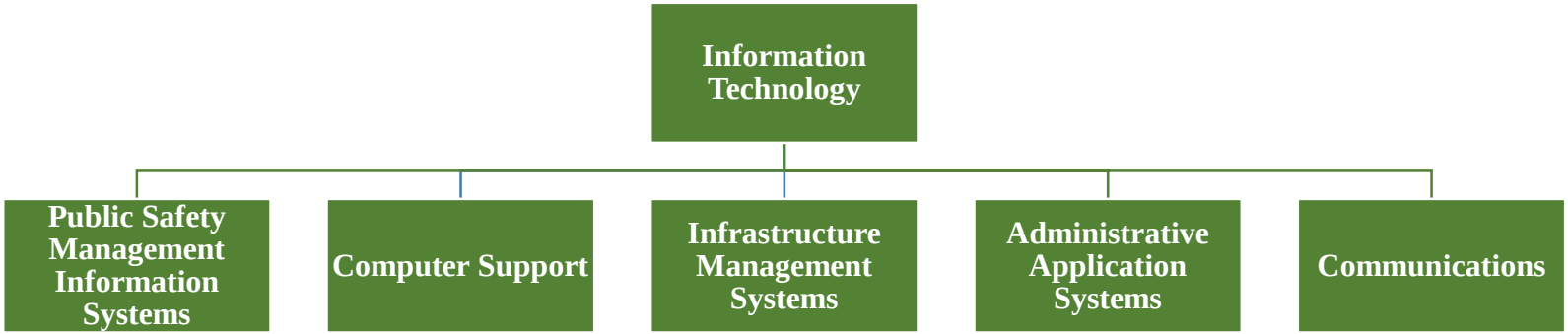
Information Technology



Human Resources Allocation







Department Summary

The primary role of the City of Gastonia's Information Technology Department is to guide and manage the use of existing and emerging technology throughout the City so as to service the citizens of Gastonia in a more efficient and cost effective manner. We do this by partnering with all City Departments to understand their business requirements and then act as technology consultants, project managers, systems implementers, developers, change managers, and technical support to ensure the delivery of technology solutions that provide value through automation.

Budget Highlights

- Refresh the five year old desktop computers.
- Refresh the core components of the network infrastructure.
- Increase the internet bandwidth.
- Begin to replace fiber optic cable that has been in place for 20+ years.
- Update the Public Safety dispatch software to the latest version.

Goals

- Provide more web and mobile applications that enhance the citizen and customer experience.
- Work with other City departments to enhance the applications that serve their business units.
- Enhance and harden the infrastructure components.
- Provide an environment that ensures business continuity.

Objectives

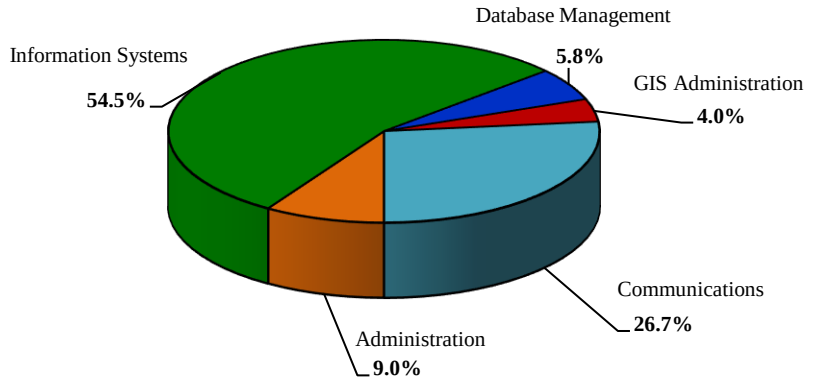
- Update the City website forms, such that the citizen/customer receives notifications as the form is approved and processed.
- Research viable software applications to replace the asset management system and project/permitting/case application, as well as procure a new employee evaluation system.
- Develop best practices for business continuity and disaster recovery; as well as review and enhance the network security.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 880-402, 880-404, 880-406, 880-414, 880-417, 880-464, 881-421, 881-423				
Salaries	116,238	118,204	114,764	-3,440	-2.91
Fringe Benefits	39,645	43,134	44,773	1,639	3.80
Equipment	208,701	71,310	188,000	116,690	163.64
Capital Outlay	129	0	0	0	0
Other Operating	447,753	479,189	254,869	-224,320	-46.81
Working Capital Reserve	0	670,988	0	-670,988	-100.000
Sub-Total	812,464	1,382,825	602,406	-780,419	-56.44
INFORMATION SYSTEMS	Budget Code: 881-424, 881-425, 881-427, 881-433, 881-435, 881-438, 881-439, 881-453, 881-454, 881-458, 881-459, 881-516, 881-539				
Salaries	1,228,796	1,322,606	1,375,282	52,676	3.98
Fringe Benefits	332,144	372,393	409,581	37,188	9.99
Equipment	71,215	21,808	0	-21,808	-100.000
Other Operating	1,604,345	2,086,422	1,861,860	-224,562	-10.76
Sub-Total	3,236,499	3,803,229	3,646,723	-156,506	-4.12
DATABASE MANAGEMENT	Budget Code: 881-428, 119-540				
Salaries	183,271	186,992	192,556	5,564	2.98
Fringe Benefits	47,038	47,619	53,650	6,031	12.67
Other Operating	107,823	157,789	141,148	-16,641	-10.55
Working Capital Reserve	0	150,000	0	-150,000	-100.000
Sub-Total	338,133	542,400	387,354	-155,046	-28.59
G.I.S. ADMINISTRATION	Budget Code: 881-429				
Salaries	166,223	171,254	174,850	3,596	2.10
Fringe Benefits	48,588	47,431	50,222	2,791	5.88
Other Operating	40,879	48,000	45,023	-2,977	-6.20
Sub-Total	255,691	266,685	270,095	3,410	1.28
COMMUNICATIONS	Budget Code: 881-426, 881-430, 881-444, 881-450,				
Salaries	567,777	591,575	604,523	12,948	2.19
Fringe Benefits	171,099	190,206	200,063	9,857	5.18
Other Operating	928,471	966,505	978,742	12,237	1.27
Sub-Total	1,667,347	1,748,286	1,783,328	35,042	2.00
DEPARTMENT TOTALS					
Salaries	2,262,305	2,390,631	2,461,975	71,344	2.98
Fringe Benefits	638,514	700,783	758,289	57,506	8.21
Equipment	279,915	93,118	188,000	94,882	101.89
Capital Outlay	129	0	0	0	0
Other Operating	3,129,271	3,737,905	3,281,642	-456,263	-12.21
Working Capital Reserve	0	820,988	0	-820,988	-100.00
Transfers Out	36,627	57,512	0	-57,512	-100.00
TOTAL EXPENDITURES	6,346,761	7,785,466	6,689,906	-1,095,560	-14.07
TOTAL REVENUES	6,133,640	7,268,997	3,278,106	-990,891	-13.63
TOTAL REIMBURSEMENTS	56,320	0	0	0	0
FUNDING (+ OR -)	213,121	516,469	411,800	-104,669	

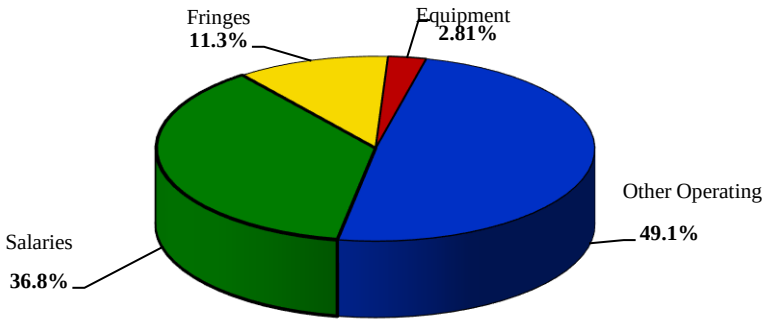
Technology Services

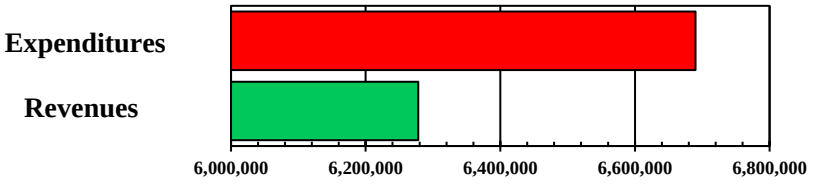
3.09% of Operating Budget

Allocation by Division/Function



Departmental Allocations





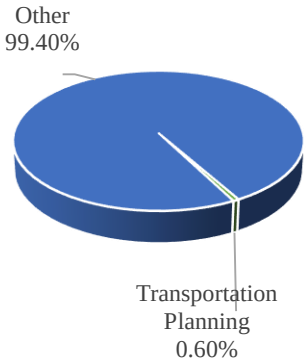
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.

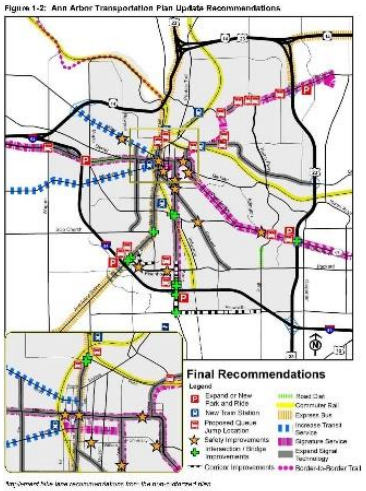

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Transportation Planning



Human Resources Allocation





Transportation Planning

Department Summary

The Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) is a multi-jurisdictional entity comprised of 34 local governments, NCDOT, USDOT, and other providers of transportation services to jointly plan for transportation improvements to the three-county region. The City of Gastonia is the largest municipality of the 17 voting local government members and serves as the Lead Planning Agency (LPA) providing Transportation Planning staff for the GCLMPO. Staff cooperatively works with the member local governments to coordinate planning studies, transportation projects, and project solicitation (amongst many other responsibilities), and secure funding from the pertinant Federal, State, and Regional agencies for local transportation projects.

Budget Highlights

- Continue and complete the CommunityVIZ planning tool, which will enhance the Charlotte Region's Travel Demand Model as well as create a scenario planning tool to assist in long range planning efforts.
- Continue and complete the Regional Freight Mobility Study, which will improve the region's economic development also enhance the Charlotte Region's Travel Demand Model.
- Administer a competitive process for the local governments to procure MPO Planning Funds that will be utilized to carry out local transportation planning studies.
- Complete the regional multi-modal Comprehensive Transportation Plan (CTP) as required by NCDOT.
- Undertake activities aimed at continued strengthening of the bicycle and pedestrian plans and project implementation.
- Conduct an efficiency study of the Gastonia Airport.

Goals

- Improve GCLMPO webpage presence with data and products for internal staff, stakeholders, and the public.
- Support funding and administration of locally-administered transportation project and studies.
- Support economic development efforts.
- Assist the City with planning and implementation of non-motorized transportation projects through the MPO transportation planning process make walking and bicycling a convenient and viable choice as a mode of transportation.

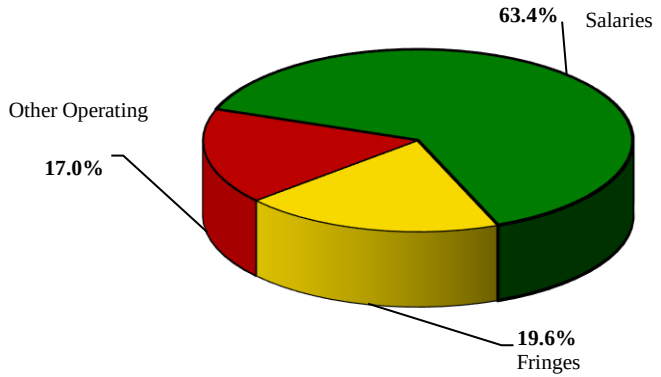
Objectives

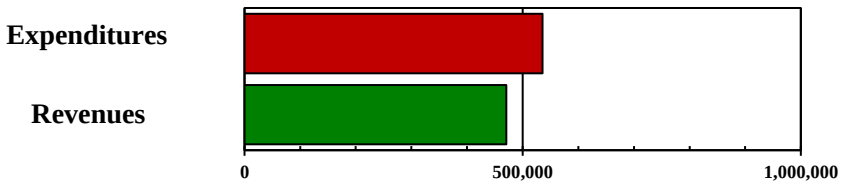
- Assist NCDOT with the Environmental permit process for widening Interstate -85 in Gaston County
- Conduct FY 18-19 CMAQ project solicitation process.
- Support locally-administered project training sessions.
- Solicit and fund local transportation studies with MPO funds.
- Assist the City in researching cost effective "Dirtway" shared-use facilities.
- Develop a community outreach event that highlights the benefits of pedestrian and bicycle transportation.
- Utilize the MPO's pedestrian counters to gather relevant information on the needs for additional pedestrian facilities.

DIVISION OR FUNCTIONAL AREA	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
TRANSPORTATION	Budget Code: 110-491				
Salaries	300,854	329,538	339,612	10,074	3.06
Fringe Benefits	89,627	97,052	105,058	8,006	8.25
Other Operating	137,272	314,379	91,219	-223,160	-70.98
Sub-Total	527,753	740,969	535,889	-205,080	-27.68
DEPARTMENT TOTALS					
Salaries	300,854	329,538	339,612	10,074	3.06
Fringe Benefits	89,627	97,052	105,058	8,006	8.25
Other Operating	137,272	314,379	91,219	-223,160	-70.98
TOTAL EXPENDITURES	527,753	740,969	535,889	-205,080	-27.68
TOTAL REVENUES	533,686	676,682	470,599	-206,083	-30.45
FUNDING (+ OR -)	-5,933	64,287	65,290	-1,003	

Transportation Grants
.24% of Operating Budget

Departmental Allocations





* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.

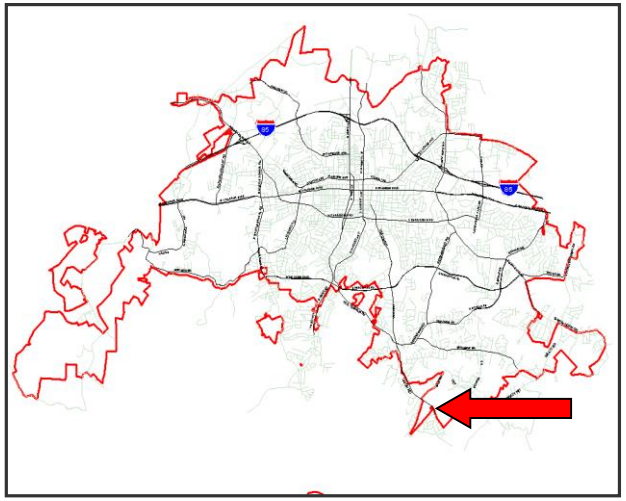

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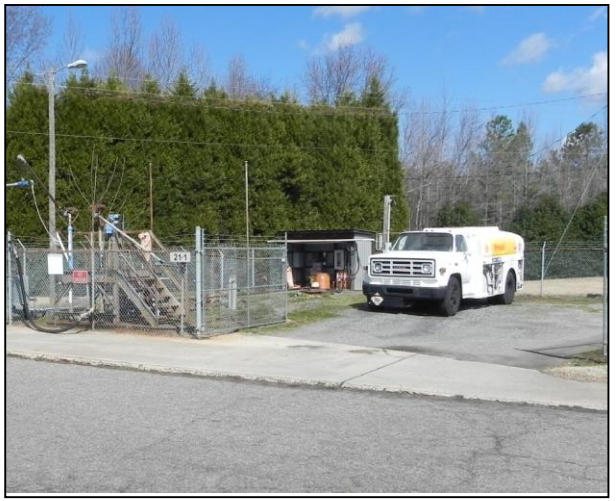
PROJECT SUMMARY

GASTONIA MUNICIPAL AIRPORT

#244-501







LOCATION:	**Gastonia Municipal Airport**
DESCRIPTION:	**This project consists of rehabilitation of existing fuel farm loading/off-loading pad and drive, as well as, taxi-lane.**
COMPLETION DATE:	**FY 2017**
PROJECT COST:	**$364,900 (FY16/17 $166,667)**


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CITY OF GASTONIA
Street Improvements Capital Projects
Fund 263

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Budget 2015/16	**Adopted Budget 2016/17**	Estimate 2017/18	Estimate 2018/19	Estimate 2019/20	Estimate 2020/21	Estimate 2021/22
Revenues												
Beginning Balance	$ 695,223	$ 26,373,454	$ 25,788,021	$ 24,607,939	$ 22,933,916	$ 20,300,720	**$ 2**	$ 2	$ 2	$ 2	$ 2	$ 2
Bond Proceeds	28,315,130	-	-	-	-	-	**-**	-	-	-	-	-
Interest Income	28,938	38,904	21,850	20,444	19,363	-	**-**	-	-	-	-	-
Transfer from Fund 283	-	-	-	-	-	-	**-**	-	-	-	-	-
Transfer from Fund 110	-	-	-	-	30,000	20,000	**20,000**	20,000	20,000	20,000	20,000	20,000
Federal Grant - FTA Capital	-	-	-	-	-	-	**216,000**	-	-	-	-	-
State Reimbursements	-	-	-	-	-	-	**-**	-	-	-	-	-
NCDOT	597,953	85,488	31,452	259,020	361,224	4,287,381	**-**	-	-	-	-	-
Reimbursement	4,924	-	-	23,630	61,370	-	**-**	-	-	-	-	-
Miscellaneous	35,198	27,535	4,000	6	205	-	**-**	-	-	-	-	-
Total Revenues	29,677,367	26,525,381	25,845,324	24,911,039	23,406,078	24,608,101	**236,002**	20,002	20,002	20,002	20,002	20,002
Expenditures												
619 Joint Venture-Streets	-	-	-	-	-	91,055	**-**	-	-	-	-	-
665 W. Franklin	1,113	-	-	-	-	-	**-**	-	-	-	-	-
670 Cox Rd NCDOT	-	-	-	-	-	157,828	**-**	-	-	-	-	-
805 Gardner Park School/Cox Rd.	-	-	-	-	-	-	**-**	-	-	-	-	-
720 Admin., Design & Inspect.	-	-	-	-	13,777	-	**-**	-	-	-	-	-
862 Speed Humps	-	-	-	-	24,198	25,802	**20,000**	20,000	20,000	20,000	20,000	20,000
865 North 321 Improvements	-	-	-	-	-	-	**-**	-	-	-	-	-
866 W. Davidson Bridge	742,692	10,489	-	-	-	175,664	**-**	-	-	-	-	-
871-Miscellaneous Sidewalks	43,542	162,710	-	-	-	-	**216,000**	-	-	-	-	-
892-Capital Reserve	-	-	-	-	-	-	**-**	-	-	-	-	-
960 2/3s GOB	148,114	16,247	-	-	-	-	**-**	-	-	-	-	-
971 2010 GOB - Road Widening	359,672	241,626	1,069,030	1,664,941	2,217,703	22,373,716	**-**	-	-	-	-	-
972 2010 GOB - Sidewalks	316,414	304,222	164,354	166,700	70,119	80,379	**-**	-	-	-	-	-
973 2010 GOB - Resurfacing	1,475,923	2,066	-	121,760	1,365	968	**-**	-	-	-	-	-
975 Lineberger/Downtown Ped Connector	-	-	-	-	-	275,000	**-**	-	-	-	-	-
978 2010 GOB - Premium Links & Sidewalks	53,312	-	-	-	130,110	29,890	**-**	-	-	-	-	-
979 2010 GOB - Premium Resurfacing	163,131	-	4,000	91	388,180	97,728	**-**	-	-	-	-	-
917 Traffic Signal System	-	-	-	23,630	259,906	69	**-**	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-	1,300,000	**-**	-	-	-	-	-
Total Expenditures	3,303,914	737,359	1,237,384	1,977,123	3,105,358	24,608,099	**236,000**	20,000	20,000	20,000	20,000	20,000
Estimated Funds Available	$ 26,373,454	$ 25,788,021	$ 24,607,939	$ 22,933,916	$ 20,300,720	$ 2	**$ 2**	$ 2	$ 2	$ 2	$ 2	$ 2


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PROJECT SUMMARY

SPEED HUMP PROGRAM

263-862





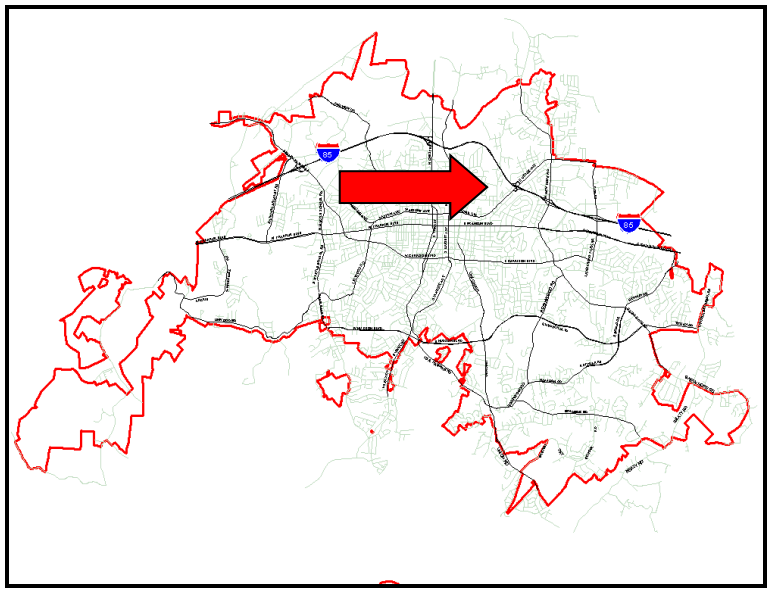
LOCATION:	**Various Locations**
DESCRIPTION:	**Installation of speed humps as part of the Speed Hump Program**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$45,000 ($20,000 FY 16/17; $25,000 from existing carryover funds)**


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PROJECT SUMMARY

CIP - MISCELLANCE SIDEWALKS

263-871





LOCATION:	**Modena Street (Harrison Avenue to Spring Street)**
DESCRIPTION:	**Installation of sidewalks, curb and gutter**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$270,000 (FTA $216,000/City share $54,000)**


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CITY OF GASTONIA
General Fund Capital Projects
Fund 283

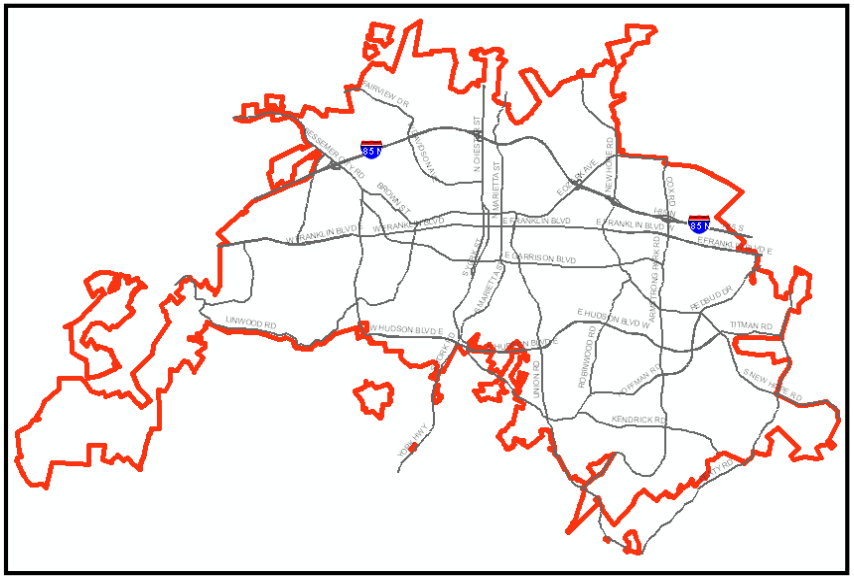
		F/Y 10/11	F/Y 11/12	F/Y 12/13	F/Y 13/14	F/Y 14/15	F/Y 15/16	F/Y 16/17 Adopted	F/Y 17/18	F/Y 18/19	F/Y 19/20	F/Y 20/21	F/Y 21/22
	REVENUES	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Budget**	**Budget**	**Estimate**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
	Balance Forward	2,094,669	6,687,491	3,594,751	2,603,637	2,123,490	2,621,927	**164,628**	164,628	165,451	166,278	167,110	167,945
	Interest Earnings	10,581	8,308	3,693	2,530	2,392	-	**-**	823	827	831	836	840
	Transfer In	128,769	262,540	348,700	302,231	923,427	798,000	**3,298,409**	750,000	750,000	-	-	-
	Gaston County Board of Education	-	-	-	-	-	90,000	**-**	-	-	-	-	-
	D.O.T. Revenues	79,925	-	-	-	-	602,000	**-**	-	-	-	-	-
	Other Municipal Grant Match	-	-	-	-	-	10,000		-	-	-	-	-
	Congestion Mitigation and Air Quality	-	-	-	-	-	1,491,488	**-**	-	-	-	-	-
	State Grants	-	372,871	(490)	-	-	-	**-**	-	-	-	-	-
	Museum Board	-	2,026,200	158,364	-	-	-	**-**	-	-	-	-	-
	Misc. Grants/Misc. Revenues	13,430	392	40,261	171,248	425,902	-	**-**	-	-	-	-	-
	Bond Proceeds	5,658,236	-	-	-	-	-	**-**	-	-	-	-	-
	TOTAL AVAILABLE FUNDS	7,985,610	9,357,801	4,145,279	3,079,645	3,475,211	5,613,415	**3,463,037**	915,451	916,278	167,110	167,945	168,785
	EXPENSES/RESERVES												
283-412	Mayor's Youth Council	-	-	-	-	-	300	**-**	-	-	-	-	-
283-410	Mayor & Council	-	-	-	-	35,104	-	**-**	-	-	-	-	-
283-440	Financial Services / Accounting	210,709	11,398	2,212	2,932	804	123,288	**-**	-	-	-	-	-
283-491	Planning / Transportation	-	-	-	-	62,500	1,820,188	**-**	-	-	-	-	-
283-492	Economic Development	-	-	-	-	-	6,666						
283-553	F.S. / Equipment	-	-	-	-	-	240,000	**-**	-	-	-	-	-
283-570	P.W / Field Operations / Powell Bill	53,490	107,961	-	(147)	13,016	1,647,941	**1,550,000**	750,000	750,000	-	-	-
283-590	Keep Gastonia Beautiful	954	-	-	-	-	2,819	**-**	-	-	-	-	-
283-620	Recreation / Adminstration	-	-	-	-	-	148,500						
283-628	Recreation Adult / Recreation	-	-	-	-	-	-	**-**	-	-	-	-	-
283-633	Martha Rivers Park	-	-	2,647	-	-	10,133	**-**	-	-	-	-	-
283-635	Lineberger Park Master Plan	99,821	13,060	-	-	-	-	**-**	-	-	-	-	-
283-636	Rankin Lake	266,388	398,259	1,761	-	-	-	**-**	-	-	-	-	-
283-637	2010 LOBs - Recreation	46,535	2,052,942	81,919	1,125	1,215	14,447	**-**	-	-	-	-	-
283-642	Gastonia Optimist Club Park	-	-	6,610	132,013	88,765	67,612	**-**	-	-	-	-	-
283-643	Skeet / Trap Improvements	-	-	-	-	1,500	-	**-**	-	-	-	-	-
283-644	Greenway Parking	-	-	-	-	7,440	292,560	**-**	-	-	-	-	-
283-710	Schiele Museum Building Settlement Issue	-	-	-	-	-	48,863	**275,000**					
283-848	Farmers' Market	-	-	-	40,402	-	-	**-**	-	-	-	-	-
283-863	Greenways	133,534	150	-	15,865	13,911	576,937	**-**	-	-	-	-	-
283-871	Miscellaneous Sidewalks	25,371		-	-	-	-	**-**	-	-	-	-	-
283-876	Schiele Environmental Studies	147,153	1,131,044	1,378,057	37,512	219,874	1	**-**	-	-	-	-	-
283-883	Recreation Const. & Renov. Projects	-	-	-	8,969	101,897	44,974	**-**	-	-	-	-	-
283-884	2010 2/3s GOB	50,562	1,592,232	18,784	100	-	52,225	**-**	-	-	-	-	-
283-885	Annexation - Street Paving	-	-	24,130	20,581	48,276	73,031	**-**	-	-	-	-	-
283-887	2010 GOB - Net Premium Recreation	261,430	(1,863)	6,383	-	-	-	**-**	-	-	-	-	-
283-892	Capital Reserve	2,173	-	-	-	-	268,302	**1,473,409**	-	-	-	-	-
283-960	2/3s GOB	-	364,710	19,139	12,365	13,983	-	**-**	-	-	-	-	-
283-962	Downtown Revitalization	-	-	-	-	-	10,000						
283-990	Transfers Out/Misc. Expend.	-	93,158	-	684,440	245,000	-	**-**	-	-	-	-	-
	TOTAL EXPENSES	1,298,119	5,763,051	1,541,642	956,155	853,284	5,448,787	**3,298,409**	750,000	750,000	-	-	-
	FUND BALANCE FORWARD	6,687,491	3,594,751	2,603,637	2,123,490	2,621,927	164,628	**164,628**	165,451	166,278	167,110	167,945	168,785


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PROJECT SUMMARY

RESURFACING

283-570





LOCATION:	**Various streets in the City limits**
DESCRIPTION:	**Resurfacing of most critical City streets based on pavement management survey**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$1,715.862 ($1,550,000 from transfers in and $165,862 from Powell Bill)**


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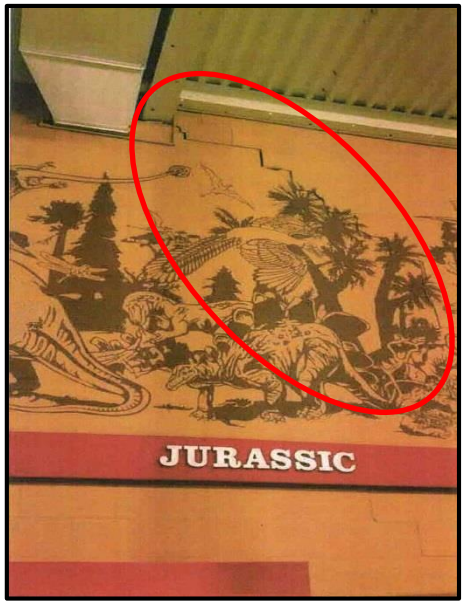
PROJECT SUMMARY

SCHIELE MUSEUM

283-710







LOCATION:	**Schiele Museum**
DESCRIPTION:	**Building repairs due to structural settling**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$275,000**


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City of Gastonia
Water and Sewer Capital Projects
Fund 462

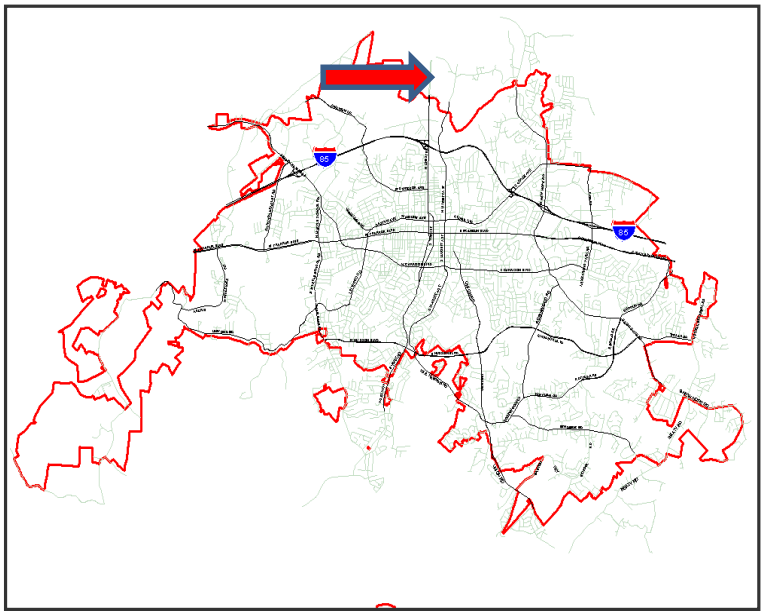
	WATER & SEWER 5-YEAR PLAN	F/Y 10/11	F/Y 11/12	F/Y 12/13	F/Y 13/14	F/Y 14/15	F/Y 15/16	F/Y 16/17 Adopted	F/Y 17/18	F/Y 18/19	F/Y 19/20	F/Y 20/21	F/Y 21/22
	REVENUES	Actual	Actual	Actual	Actual	Actual	Budget	**Budget**	Estimate	Estimate	Estimate	Estimate	Estimate
461/462	Carryover from previous year	$ 5,595,555	$ 4,200,872	$ 4,199,946	$ 4,247,947	$ 5,335,675	$ 3,416,027	**$ 1,367,496**	$ 1,367,496	$ 1,374,333	$ 1,381,205	$ 1,388,111	$ 1,395,051
342	Rates - Budget	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	**1,300,000**	1,300,000	1,300,000	1,400,000	1,400,000	1,400,000
462	Transfer from Fund 42	-	-	-	4,455,000	1,242,679	3,008,600	-	-	-	-	-	-
461/462	Interest	14,180	9,645	7,084	6,938	7,189	-	-	6,837	6,872	6,906	6,941	6,975
462	Revenue Bond	-	-	-	-	-	20,130,000	-	-	-	-	-	-
462	Revenue Bond - Premium	-	-	-	-	-	2,368,171	-	-	-	-	-	-
462	Loan Proceeds - NCSRLF	-	-	-	-	-	37,500,000	-	-	-	-	-	-
462	NCDOT	-	-	24,520	-	-	-	-	-	-	-	-	-
462	State Clean Water Trust	-	-	-	-	-	600,000	-	-	-	-	-	-
462	Liquidated Damages	-	-	-	99,500	-	-	-	-	-	-	-	-
	Miscellaneous, Donations	-	24	(4,858)	25,300	1,329	26,577	-	-	-	-	-	-
		6,809,734	5,410,541	5,426,692	10,034,685	7,786,873	68,249,375	**2,667,496**	2,674,333	2,681,205	2,788,111	2,795,051	2,802,027
	EXPENSES												
462-475	Municipal Operations Center	-	-	-	103,320	51,795	-	-	-	-	-	-	-
462-644	Greenway Parking	-	-	-	-	-	72,121	-	-	-	-	-	-
462-492	Economic Development	-	12,500	-	-	-	16,667	-	-	-	-	-	-
462-636	Rankin Lake	-	42,120	-	-	-	-	-	-	-	-	-	-
462-800	Regionalization	3,511	57,536	66,667	88,061	128,871	3,220,257	**140,000**	-	-	-	-	-
462-801	WWTP Improvements	438,384	55,746	5,415	14,023	-	-	-	-	-	-	-	500,000
462-803	Sewer Improvements - NCDOT Conflicts	-	115,602	-	231,204	383,441	14,819	-	-	-	-	-	-
462-810	Facility Upgrades-Sewer	-	32,470	18,295	-	-	-	-	-	-	-	-	-
462-821	Wastwater Improvements - Revenue Bonds	58,470	119,509	-	-	-	-	-	-	-	-	-	-
462-824	Collection System Improvements	210,736	-	186,816	172,333	799,266	1,262,747	**892,000**	975,000	550,000	1,050,000	1,050,000	-
462-825	Special Assessments	202,974	242	145,765	6,129	113,514	19,984	**120,000**	-	-	-	-	-
462-860	Pump Station/Force Main Improvements	11,304	12,940	-	61,006	110,467	278,048	**73,000**	-		-	-	450,000
462-882	Long Creek WWTP Improvements	26,696	270,478	18,890	205,007	684	352,658	-	-	-	350,000	-	-
462-903	Water Improvements - NCDOT Conflicts	-	269,737	-	598,211	610,515	214,531	-		-	-	-	-
462-908	Water Distribution Improvements	480,309	-	-	54,368	-	132,795	-			-	-	-
462-911	Water Supply/Treatment Improvements	272,602	220,000	522,044	333,885	14,600	133,510	**75,000**	325,000	750,000	-	350,000	450,000
462-930	Water Treatment Plant Rehabilitation	-	-	-	2,757,840	2,079,894	3,158,866	-	-	-	-	-	-
462-913	Special Assessments - Water	-	-	-	1,636	1,976	2,498	-	-	-	-	-	-
462-921	Water Imp - Revenue Bond	-	-	-	-	-	3,580						
462-931	Planning Loan -WTP Renovation	-	-	-	-	-	300,000	-	-	-	-	-	-
462-932	$5M State Revolving Loan - Clearwell Project	-	-	-	-	-	5,000,000						
462-933	WTP Project - $30M SRL and 2015 Rev Bonds	-	-	-	-	-	52,498,171						
462-660	Working Reserve	-	-	-	-	-	143,492	-	-	-	-	-	-
462-971	Utility System Improvement	-	-	-	-	-	33,135						
462-990	Transfers to	-	-	-	-	-	24,000	-	-	-	-	-	-
462-921	Water Improvements - Revenue Bonds	275,441	1,715	214,853	71,987	75,824	-	-	-	-	-	-	-
	EXPENDITURES	2,608,862	1,210,595	1,178,745	4,699,010	4,370,846	66,881,879	**1,300,000**	1,300,000	1,300,000	1,400,000	1,400,000	1,400,000
	FUND BALANCE	$ 4,200,872	$ 4,199,946	$ 4,247,947	$ 5,335,675	$ 3,416,027	$ 1,367,496	**$ 1,367,496**	$ 1,374,333	$ 1,381,205	$ 1,388,111	$ 1,395,051	$ 1,402,027

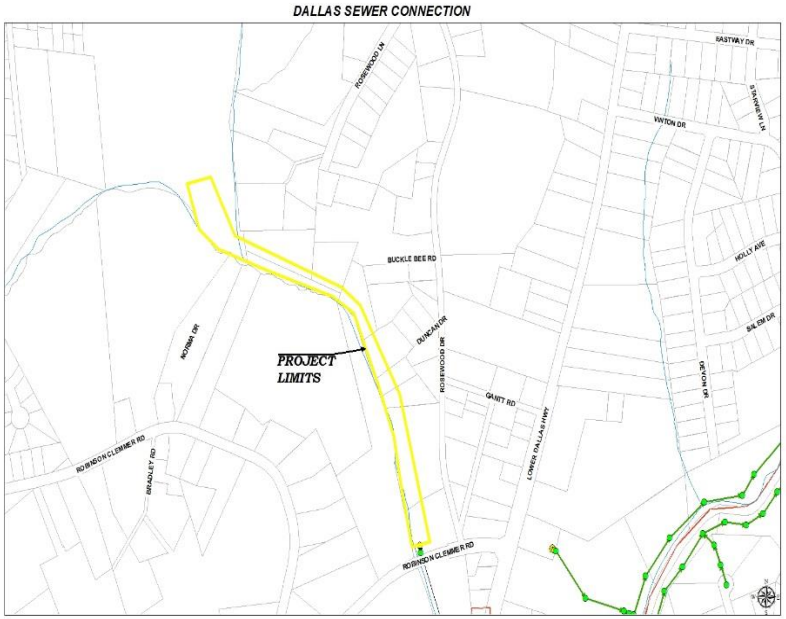

GASTONIA
NC
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PROJECT SUMMARY

DALLAS SEWER CONNECTION

462-800





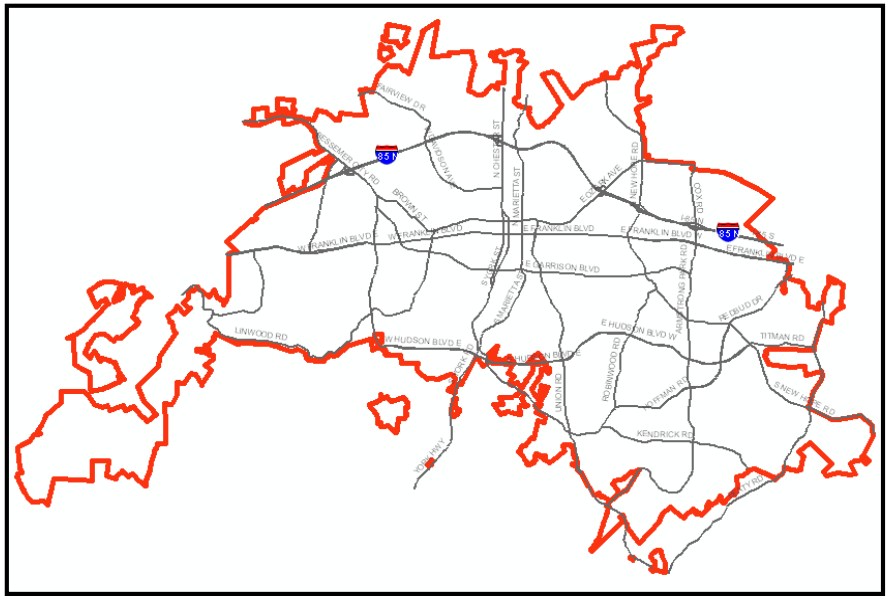
LOCATION:	**North Gastonia (Robinson Clemmer Road)**
DESCRIPTION:	**New 18-inch gravity sewer interconnect between Dallas WWTP and City of Gastonia Long Creek Outfall and new sewer metering station.**
COMPLETION DATE:	**FY 16/17**
PROJECT ESTIMATE:	**$640,000 ($140,000 FY 16/17); Gaston County to contribute $300,000; Dallas to contribute $200,000**


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PROJECT SUMMARY

SEWER PIER FAILURES

462-824





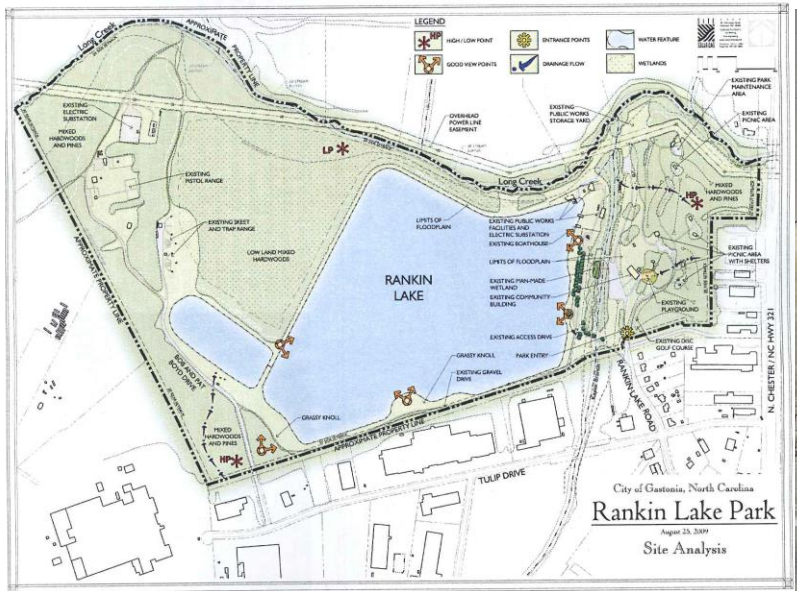
LOCATION:	**Various locations in the City**
DESCRIPTION:	**Sewer Pier Failures**
COMPLETION DATE:	**FY 16/17**
PROJECT ESTIMATE:	**$242,000**


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PROJECT SUMMARY

RANKIN LAKE BERM REPAIRS

462-911





LOCATION:	**Rankin Lake**
DESCRIPTION:	**Grading and stabilization to existing shore line at Rankin Lake to correct and control eroding.**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$225,000 ($75,000 FY 16/17; Balance to come from current and future Water/Sewer CIP funds)**


GASTONIA
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CITY OF GASTONIA
Electric Capital Projects
Fund 478

	REVENUES	F/Y 10/11 Actual	F/Y 11/12 Actual	F/Y 12/13 Actual	F/Y 13/14 Actual	F/Y 14/15 Actual	F/Y 15/16 Budget	Adopted F/Y 16/17 Budget	F/Y 17/18 Estimate	F/Y 18/19 Estimate	F/Y 19/20 Estimate	F/Y 20/21 Estimate	F/Y 21/22 Estimate
	Balance Forward	1,568,822	2,511,396	2,646,760	2,304,803	1,893,812	1,637,880	**134,552**	134,552	335,225	536,901	739,585	943,283
	Interest Earnings	9,151	6,824	4,843	3,502	2,430	-	**-**	673	1,676	2,685	3,698	4,716
	ElectriCities Credit	-	-	-	3,035	-	-	**-**	-	-	-	-	-
	Reimbursement for Services	-	59,078	-	-	158,579	-	**-**	-	-	-	-	-
	North Carolina Dept of Transportation	-	-	76,853	-	-	-	**-**	-	-	-	-	-
	Miscellaneous	-	323	505	531	191	-	**-**	-	-	-	-	-
	Proceeds From Sale Of Bond	-	-	-	-	-	-	**-**	-	-	-	-	-
	Transfer- In - Electric Operating	1,576,968	1,043,838	1,000,000	1,000,000	900,000	1,000,000	**1,000,000**	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
	Transfer-In - NCMPA Settlement Fund	-	-	-	-	-	3,035,391	**-**	-	-	-	-	-
	Transfer-In - General Fund	-	-	-	-	-	-	**-**	-	-	-	-	-
	TOTAL FUNDS AVAILABLE	3,154,942	3,621,459	3,728,961	3,311,870	2,955,012	5,673,271	**1,134,552**	1,335,225	1,536,901	1,739,585	1,943,283	2,148,000
	EXPENSES												
478-492	Economic Development	-	97,995	85,000	200,000	-	306,200	**-**	100,000	100,000	100,000	100,000	100,000
478-737	Highland Grocery Site	-	50,805	-	-	-	-	**-**	-	-	-	-	-
478-835	Outside Storage	4,825	23,288	-	-	-	91,380	**50,000**	-	-	-	-	-
478-844	New Tech Park - Substation	-	-	-	-	11,170	3,150,691	**115,000**	-	-	-	-	-
478-854	SCADA Replacement	-	32,104	47,127	6,220	-	65,800	**-**	10,000	10,000	10,000	10,000	10,000
478-892	Working Capital Reserve	-	-	-	-	-	505	**-**	-	-	-	-	-
478-900	Long Creek Generation	-	-	-	371,627	-	78,373	**-**	-	-	-	-	-
478-901	City Electric Tie Lines	168,384	223,054	724,561	237,872	355,575	708,216	**325,000**	325,000	325,000	325,000	325,000	325,000
478-902	Kendrick Extension/ Catawba Hill	-	-	-	-	48,999	65,001	**-**	-	-	-	-	-
478-905	Underground System Replacement	138,252	135,822	352,285	353,960	70,604	508,566	**285,000**	200,000	200,000	200,000	200,000	200,000
478-909	Electric Development	177,841	277,887	138,656	43,078	216,539	168,216	**100,000**	125,000	125,000	125,000	125,000	125,000
478-915	Residential Dev-System Expansion	1,790	61,919	5,345	15,586	125,203	212,825	**125,000**	240,000	240,000	240,000	240,000	240,000
478-916	Loray Mill	-	-	13,775	189,717	409,286	15,801	**-**	-	-	-	-	-
478-918	NCDOT City Fiber Optic	129,722	23,006	57,409	-	-	69,144	**-**	-	-	-	-	-
478-960	2/3s GOB	22,731	48,818	-	-	-	73,680	**-**	-	-	-	-	-
478-926	WI-MAX Connectivity	-	-	-	-	-	-	**-**	-	-	-	-	-
478-990	Transfers to CP - Mayor / Council	-	-	-	-	-	24,000	**-**	-	-	-	-	-
478-976	Main Avenue Properties	-	-	-	-	79,755	321	**-**	-	-	-	-	-
	TOTAL EXPENSES	643,545	974,699	1,424,158	1,418,059	1,317,132	5,538,719	**1,000,000**	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	FUND BALANCE FORWARD	2,511,396	2,646,760	2,304,803	1,893,812	1,637,880	134,552	**134,552**	335,225	536,901	739,585	943,283	1,148,000


GASTONIA
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PROJECT SUMMARY

OUTSIDE STORAGE

478-835





LOCATION:	**1300 N. Broad Street**
DESCRIPTION:	**Extension of Equipment Enclosure for the Electric Department**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$50,000 FY 16/17**


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PROJECT SUMMARY

NEW TECH PARK SUBSTATION

478-844



LOCATION:	**Gastonia Technology Park**
DESCRIPTION:	**New Substation Project**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$3,500,000 ($115,000 FY 16/17; balance to be funded from Electric Fund Balance)**


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PROJECT SUMMARY

CITY ELECTRICAL TIE LINES

478-901





LOCATION:	**Various**
DESCRIPTION:	**Electric Line Construction/Reconstruction at Various Locations**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$325,000**


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PROJECT SUMMARY

UNDERGROUND SYSTEM REPLACEMENT

478-905



LOCATION:	**Various**
DESCRIPTION:	**Underground System Replacement of cable and transformers for electric service reliability**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$285,000**


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PROJECT SUMMARY

ELECTRIC DEVELOPMENTS

478-909





LOCATION:	**Various**
DESCRIPTION:	**Service to new Commercial Developments**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$100,000**


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PROJECT SUMMARY

RESIDENTIAL DEVELOPMENT – SYSTEM EXPANSION

478-915





LOCATION:	**Various**
DESCRIPTION:	**Service to new residential developments**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$125,000**


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CITY OF GASTONIA

Stormwater Capital Projects Pro Forma

Fund 479

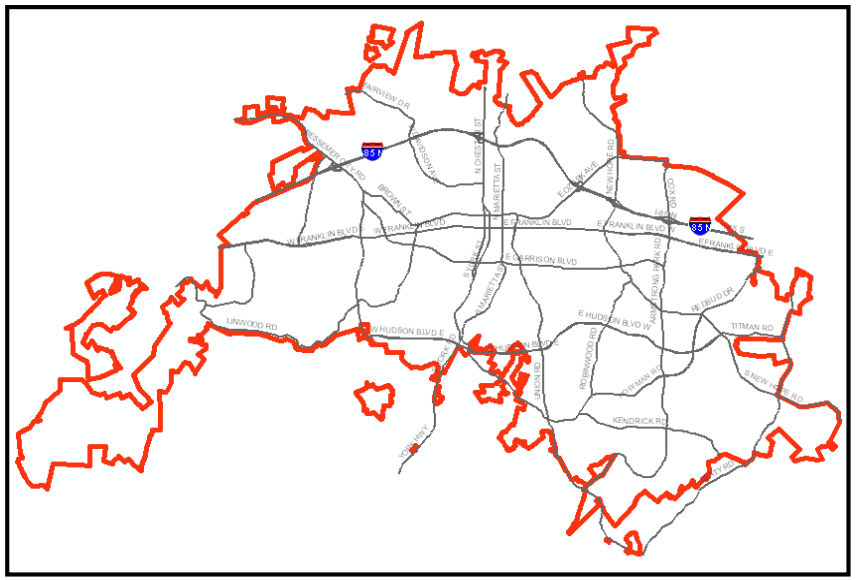
	Actual F/Y 10/11	Actual F/Y 11/12	Actual F/Y 12/13	Actual F/Y 13/14	Actual F/Y 14/15	Budget F/Y 15/16	**Adopted Budget F/Y 16/17**	Estimate F/Y 17/18	Estimate F/Y 18/19	Estimate F/Y 19/20	Estimate F/Y 20/21	Estimate F/Y 21/22
Revenues												
Transfer-In Stormwater Operating	360,405	315,503	452,475	379,737	773,800	942,413	**636,966**	645,000	645,000	645,000	645,000	645,000
Interest	2,938	2,243	1,583	1,300	1,245	-	**-**	-	-	-	-	-
State Clean Water Trust	-	-	-	-	-	-	**-**	-	-	-	-	-
NCDOT	64,372	(32,186)	-	-	-	-	**-**	-	-	-	-	-
Storm Drain Improvement	-	20,773	-	-	-	-	**-**	-	-	-	-	-
Property Owner Assistance	-	-	-	8,000	2,009	40,000	**10,000**	20,000	20,000	20,000	20,000	20,000
Reimbursements / Miscellaneous	-	591	731	605	5,021	-	**-**	-	-	-	-	-
Total Revenues	427,715	306,924	454,789	389,642	782,075	982,413	**646,966**	665,000	665,000	665,000	665,000	665,000
Expenses												
674 - Stormwater System	457,851	97,635	246,445	304,362	328,527	1,070,615	**192,729**	215,000	215,000	215,000	215,000	215,000
675 - Stormwater Noncapital	874,209	141,463	15,437	14,548	174,458	859,398	**454,237**	450,000	450,000	450,000	450,000	450,000
720 - Administration	-	-	-	-	-	-	**-**	-	-	-	-	-
	-	-	-	-	-	-	**-**	-	-	-	-	-
	-	-	-	-	-	-	**-**	-	-	-	-	-
	-	-	-	-	-	-	**-**	-	-	-	-	-
Transfer-Out Stormwater Operating	-	-	-	-	-	-	**-**	-	-	-	-	-
Transfers - Out to Other Fund	-	-	-	-	-	-	**-**	-	-	-	-	-
	1,332,060	239,098	261,882	318,909	502,985	1,930,013	**646,966**	665,000	665,000	665,000	665,000	665,000
Revenues Over(Under) Expenses	(904,345)	67,826	192,906	70,732	279,091	(947,600)	**-**	-	-	-	-	-
Beginning Fund Balance	1,241,597	337,252	405,078	597,984	668,717	947,807	**207**	207	207	207	207	207
Ending Fund Balance	$ 337,252	$ 405,078	$ 597,984	$ 668,717	$ 947,807	$ 207	**$ 207**	$ 207	$ 207	$ 207	$ 207	$ 207


GASTONIA
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PROJECT SUMMARY

STORMWATER SYSTEM IMPROVEMENTS

479-674





LOCATION: South Street (from Second Ave to Third Ave) -Phase I

DESCRIPTION: Stormwater System Improvement Projects

COMPLETION DATE: FY 16/17

PROJECT ESTIMATES: $192,729 (75% of Capital Fund transfers)


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PROJECT SUMMARY

STORMWATER ASSISTANCE PROGRAM PROJECTS

479-675





LOCATION:	**Tentative projects: Larry Lane, Hanks Circle, Jackson Road, Jefferson Avenue, Brookside Drive, Court Drive, Wellman Street, Pamela Street, Linda Street, Ridgewood Drive, Pine Creek Road, Rosemary Lane, Hardy Alley, Hillcrest Avenue, Tryon Place, and Kentwood Drive**
DESCRIPTION:	**Storm Drain Improvement projects for the Storm Water Assistance Program**
COMPLETION DATE:	**FY 16/17**
PROJECT COST:	**$454,237 (25% of Capital Fund transfers plus rate increase)**


GASTONIA
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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
TOTAL GENERAL FUND	**$62,319,952**
WATER AND SEWER FUND	**$35,881,017**
WATER & SEWER STIMULUS GRANT FUND	**$3,977**
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	**$3,033,729**
WATER & SEWER RENEWAL & REPLACEMENT FUND	**$1,694,814**
ELECTRIC FUND	**$76,535,526**
ELECTRIC RENEWAL & REPLACEMENT FUND	**$1,525,384**

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

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
TOTAL WATER AND SEWER STIMULUS GRANT FUND	**$3,977**

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Interest	$10,000
Fund Balance Appropriated	1,723,729
Transfer from Water and Sewer Fund	1,300,000
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	**$3,033,729**

WATER & SEWER RENEWAL & REPLACEMENT FUND

Fund Balance Appropriated	$1,617,000
Interest	$3,000
Transfer from Water and Sewer Fund	$74,814
TOTAL W/S RENEWAL & REPLACEMENT FUND	**$1,694,814**

ELECTRIC FUND

Electric Sales	$74,570,726
Other Charges	1,584,800
Transfer from Power Agency Settlement Fund	380,000
TOTAL ELECTRIC FUND	**$76,535,526**

ELECTRIC RENEWAL & REPLACEMENT FUND

Transfer from Electric Fund	$60,000
Fund Balance Appropriated	1,465,384
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	250,000
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	175,335
TOTAL SOLID WASTE FUND	**$5,114,954**

STORMWATER UTILITY FUND

Stormwater Sales	$2,527,438
Interest	650
Storm Drain Improvement	1,000
Other Fees	12,362
TOTAL STORMWATER UTILITY FUND	**$2,541,450**

DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND

Ad Valorem Taxes	$126,740
Other Revenues	$2,530
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	**$129,270**

WEBB PROJECT

Other Fees	$62,612
TOTAL WEBB PROJECT	**$62,612**

CONFERENCE CENER OPERATIONS FUND

Other Fees	$639,250
Transfer from Municipal Service District	50,000
TOTAL CONFERENCE CENTER OPERATIONS FUND	**$689,250**

SOLID WASTE DISPOSAL TAX FUND

Solid Waste Disposal Tax	$40,000
Fund Balance Appropriated	$200,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	**$240,000**

TECHNOLOGY SUPPORT FUND

Other Fees	$25,000
Interest	100
TOTAL TECHNOLOGY SUPPORT FUND	**$25,100**

OCCUPANCY TAX FUND

Occupancy Tax	$590,000
TOTAL OCCUPANCY TAX FUND	**$590,000**

GENERAL FUND STIMULUS GRANTS

Other Revenue	$5,182
Fund Balance Appropriated	1,000
TOTAL GENERAL FUND STIMULUS GRANTS	**$6,182**

HEALTH SELF INSURANCE FUND

Interest	$750
Health Insurance Premiums	7,604,403
Other Revenue	815,100
TOTAL HEALTH SELF INSURANCE FUND	**$8,420,253**

DENTAL SELF INSURANCE FUND

Dental Insurance Premiums	$340,000
TOTAL DENTAL SELF INSURANCE FUND	**$340,000**

FEDERAL ASSET FORFEITURE FUND

Federal Asset Forfeiture	$20,000
TOTAL FEDERAL ASSET FORFEITURE FUND	**$20,000**

STATE ASSET FORFEITURE FUND	
State Asset Forfeiture	$20,000
TOTAL STATE ASSET FORFEITURE FUND	**$20,000**
POLICE MEMORIAL TRUST FUND	
Sale of Promotional Items	$2,000
TOTAL POLICE MEMORIAL TRUST FUND	**$2,000**
VEHICLE/EQUIPMENT R&R PROGRAM FUND	
Reimbursement - Vehicle Rental	$2,941,278
Proceeds from Bank Loan	3,240,045
Fund Balance Appropriated	-35,595
TOTAL VEHICLE/EQUIPMENT R&R PROGRAM FUND	**$6,145,728**
TECHNOLOGY INTERNAL SERVICE FUND	
Reimbursement for Services	$6,252,405
Interest	600
TOTAL TECHNOLOGY INTERNAL SERVICE FUND	**$6,253,005**
INFRASTRUCTURE	
Interest	$200
Rents & Concessions	20,000
Cellular Tower Rental	184,559
Other Revenue	2,500
TOTAL INFRASTRUCTURE FUND	**$207,259**
TOTAL OPERATING REVENUES	**$215,468,923**

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 inadvertantly 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.

John D. Bridgeman, Mayor

CITY OF GASTONIA SEAL NORTH CAROLINA

Sherry A. Dunaway
City Clerk

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 OF GASTONIA SEAL NORTH CAROLINA

Sherry A. Dunaway
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.

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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)		
Residential		
Residential Service	ERS	Residential Service.

Commercial		**Peak Demands must meet the following limits at least 3 of the previous 12 months:**
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	ECX	Greater than 500kW per month
Commercial Other	ECO	Restricted to buildings in which only activities of a religious nature are performed.

Industrial		**Peak Demands must meet the following limits at least 3 of the previous 12 months:**
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 03-3I	EIO3	Equal to or exceeds 2,500kW per month.

Coincident Peak Commercial Rates		**Peak Demands must meet the following limits at least 3 of the previous 12 months:**
Coincident Peak 08-2C	ECP2	Equal to or exceeds 250kW but less than 750kW per month.
Coincident Peak 08-3C	ECP3	Equal to or exceeds 750kW but less than 4,000kW per month.
Coincident Peak 08-4C	ECP4	Large Electric Boiler equal to or exceeding 4,000kW per month.

Coincident Peak Industrial Rates		**Peak Demands must meet the following limits at least 3 of the previous 12 months:**
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)		
All Customers		
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.
Commercial or Industrial		
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.

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Electric Rate Summary

SCHEDULE ERS - Residentil 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 ECM - 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		$9.00	
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		$9.00	
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				
All kWh	$0.07325	per kWh	$0.06325	per kWh

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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

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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 — ELECTRIC BOILER RATE FOR GMH

Effective Date 7/1/2014 (4000kW+) NO CHANGES TO THIS RATE SCHEDULE	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

RECR-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	$ 0.0361
Off-Peak kWh	$ 0.0103	$ 0.0108	$ 0.0110	$ 0.0117
SOLAR PHOTOVOLTAIC ENERGY CREDIT				
All Energy kWh	$ 0.0304	$ 0.0336	$ 0.0359	$ 0.0383

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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

Sherry A. Dunaway
City Clerk

CITY OF GASTONIA SEAL NORTH CAROLINA

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

WATER — *RESIDENTIAL*

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

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

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

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

IRRIGATION RATES PER 1,000 GALLONS:

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

SEWER

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:

ALL USAGE	$3.88

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:

ALL USAGE	$6.74

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 RESIDENTIAL — SEWER

INSIDE CITY

WATER		SEWER	
CUSTOMER CHARGE:	$3.02	CUSTOMER CHARGE:	$3.02
AVAILABILITY CHARGE:		AVAILABILITY CHARGE:	
3/4"	$9.10	3/4"	$13.10
1"	$22.75	1"	$32.75
1 1/2"	$45.45	1 1/2"	$65.40
2"	$72.75	2"	$104.65
3"	$145.40	3"	$209.30
4"	$227.25	4"	$327.20
6"	$454.50	6"	$654.30
8"	$727.00	8"	$1,046.50
10"	$1,136.25	10"	$1,635.90
VOLUME CHARGE PER 1,000 GALLONS:		VOLUME CHARGE PER 1,000 GALLONS:	
ALL USAGE	$2.95		$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:		AVAILABILITY CHARGE:	
3/4"	$18.15	3/4"	$22.80
1"	$45.45	1"	$57.00
1 1/2"	$90.90	1 1/2"	$113.80
2"	$145.40	2"	$182.10
3"	$290.85	3"	$364.20
4"	$454.50	4"	$569.25
6"	$909.00	6"	$1,116.20
8"	$1,452.30	8"	$1,820.90
10"	$2,272.45	10"	$2,846.40
VOLUME CHARGE PER 1,000 GALLONS:		VOLUME CHARGE PER 1,000 GALLONS:	
ALL USAGE	$5.90	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:		AVAILABILITY CHARGE:	
3/4"	$9.10	3/4"	$13.10
1"	$22.75	1"	$32.75
1 1/2"	$45.45	1 1/2"	$65.40
2"	$72.75	2"	$104.65
3"	$145.40	3"	$209.30
4"	$227.25	4"	$327.20
6"	$454.50	6"	$654.30
8"	$727.00	8"	$1,046.50
10"	$1,136.25	10"	$1,635.90
VOLUME CHARGE PER 1,000 GALLONS:		VOLUME CHARGE PER 1,000 GALLONS:	
ALL USAGE	$2.82	ALL USAGE	$3.88

RAW WATER:

VOLUME CHARGE PER 1,000 GALLONS	
ALL USAGE	$0.36

SURCHARGES:

HIGH STRENGTH BOD	$0.2177 Per lb.	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TSS	$0.0450 Per lb	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TKN	$0.4830 Per lb.	(for High Strength greater than 25 mg/l)
HIGH STRENGTH TP	$0.8470 Per lb	(for High Strength greater than 8 mg/l).

OTHER FEES AND CHARGES:

Significant Industrial User Permit Fee:		**Miscellaneous Fees:**	
Initial Issuance	$1,000.00	Acute Toxicity Screening	$635.00
Annual Maintenance	$250.00	Chronic Toxicity Screening	$1,300.00
Reopening Fee	$500.00	OCPSF Analysis	$400.00
General User Permit Fees:		TTO with Pesticides Analysis	$525.00
Initial Issuance	$250.00	TTO without Pesticides Analysis	$450.00
Annual Maintenance	$100.00	Centralized Waste Stream Analysis	$150.00
Pretreatment Monitoring Fees:		Water Meter Test	$60.00
Composite Sampling Event	$300.00		
Grab Sampling Event	$150.00		

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 OF GASTONIA SEAL NORTH CAROLINA

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 OF GASTONIA SEAL NORTH CAROLINA

Sherry H. Dunaway
City Clerk


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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:

COMMUNITY DEVELOPMENT FUND	$	**722,112**
108 LOAN-DOWNTOWN REVITALIZATION		**21,000**
HOME INVESTMENT TRUST FUND		**627,552**
TOTAL GRANT PROJECT APPROPRIATIONS	$	**1,370,664**

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

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

HOME INVESTMENT TRUST FUND

Repayment/Loan Home Owner	$ 20,563
Federal Home Program	602,989
Miscellaneous Revenue	4,000
	$ 627,552

TOTAL GRANT PROJECT REVENUES **$ 1,370,664**

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

Sherry H. Dunaway
CITY CLERK

CITY OF GASTONIA SEAL NORTH CAROLINA

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
	$ 166,667
Street Capital Projects	
Speed Humps	$ 20,000
Miscellaneous Sidewalks	216,000
	$ 236,000
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
	$ 1,300,000
Water and Sewer System Expansion Fee	
Sewer System Expansion Fee	$ 120,000
Water System Expansion Fee	200,000
	$ 320,000

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
	$ 1,000,000
Stormwater Capital Projects	
Stormwater System Improvement	$ 453,429
Stormwater Noncapital	193,537
	$ 646,966
General Fund Capital Projects	
P.W./Powell Bill	$ 1,550,000
Schiele Museum Building settling	275,000
Capital Reserve	1,473,409
	$ 3,298,409
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
	$ 166,667

Street Capital Projects	
Federal Grant-FTA/Capital	$ 216,000
Transfers from other Funds:	
General Fund	20,000
	$ 236,000
Water and Sewer Improvements	
Transfers from other Funds:	
Water and Sewer Capital Expansion Fund	1,300,000
	$ 1,300,000
Water and Sewer System Expansion Fee	
Sewer System Expansion Fee	$ 120,000
Water System Expansion Fee	200,000
	$ 320,000
Electric System	
Transfers from other Funds:	-
Electric Fund	1,000,000
	$ 1,000,000
Stormwater Capital Projects	
Property Owner Assistance	$ 10,000
Transfer from other Funds:	
Stormwater Utilities Fund	636,966
	$ 646,966
General Fund Capital Projects Fund	
Fund Balance Appropriated	3,298,409
	$ 3,298,409
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

Sherry H. Dunaway
CITY CLERK

CITY OF GASTONIA SEAL NORTH CAROLINA

CHANGES TO FY 2016-2017 PROPOSED BUDGET

Description	Account #	Increase/ (Decrease)	New Total
REVENUES			
General Fund			
Ad Valorem Taxes	110-460-301010	613,829	$ 28,683,168
Total Changes in Revenues		613,829	
EXPENDITURES			
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		-	
REVENUES			
Street Improvement Capital Projects			
General Infrastructure	263-871-75010	216,000	$ 216,000
Total Changes in Revenues		216,000	
EXPENDITURES			
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		-	
REVENUES			
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		1,273,409	
EXPENDITURES			
General Fund Capital Projects			
Reserve for Future Funding Needs	283-892-89004	1,273,409	$ 1,473,409
Total Changes in Expenditures		1,273,409	
Net Change to the Proposed Budget for the General Fund Capital Projects		-	
EXPENDITURES			
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		-	
EXPENDITURES			
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		-	
EXPENDITURES			
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		-	

CHANGES TO FY 2016-2017 PROPOSED BUDGET

Description	Account #	Increase/ (Decrease)	New Total
EXPENDITURES			
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		-	
EXPENDITURES			
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		-	
EXPENDITURES			
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		-	


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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 Assemby.

GASB 34 **-** the acronym used for Governmental Accounting Standards Board Statement #34, "Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments".

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 statues. 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.