



FISCAL YEAR 2021

BUDGET

City of Gastonia NC

ANNUAL BUDGET



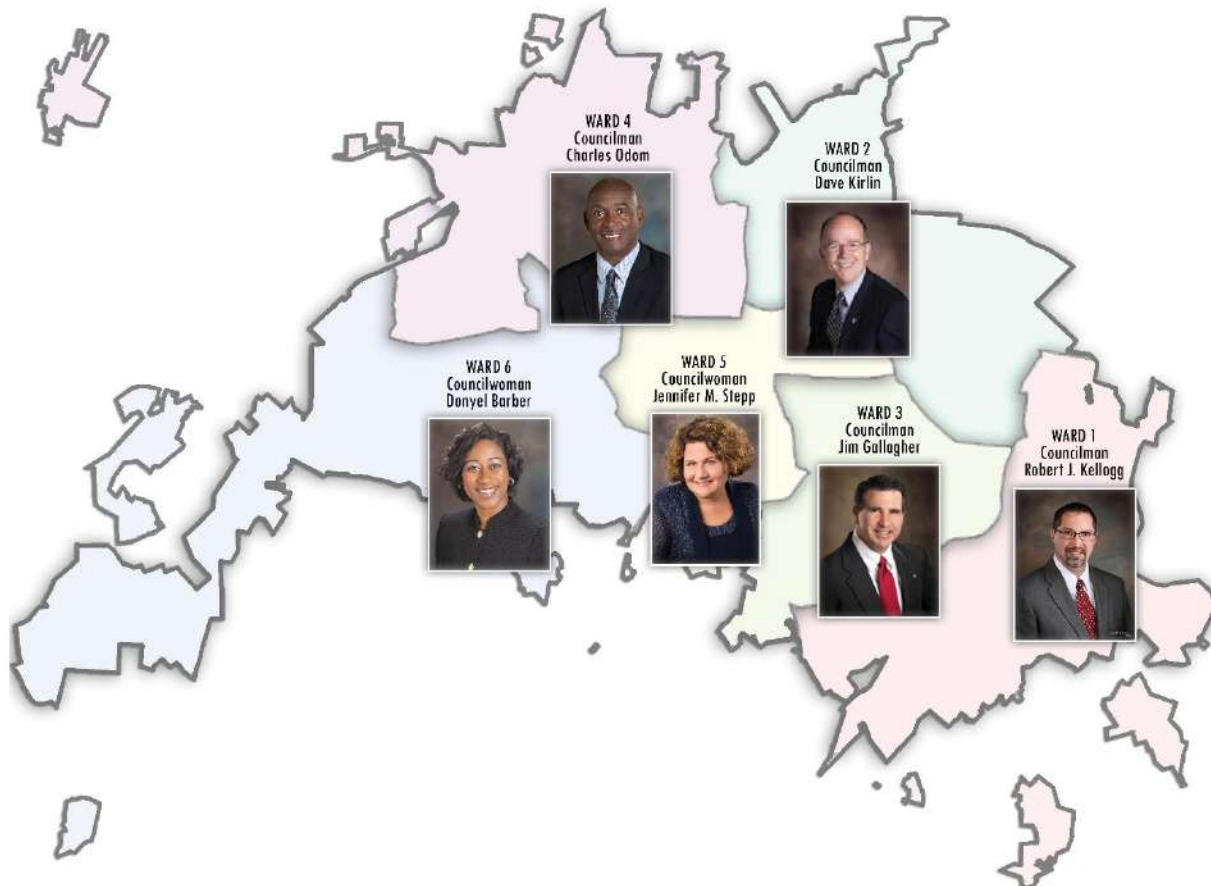


City of Gastonia

Adopted Budget

Fiscal Year 2021

Gastonia City Council by Wards



Mayor

Walker E. Reid III

City Manager

Michael C. Peoples

Director of Financial Services

Crystal Certain



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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**City of Gastonia
North Carolina**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

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, 2019**. In order to receive this award, a governmental unit must publish a budget document and meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

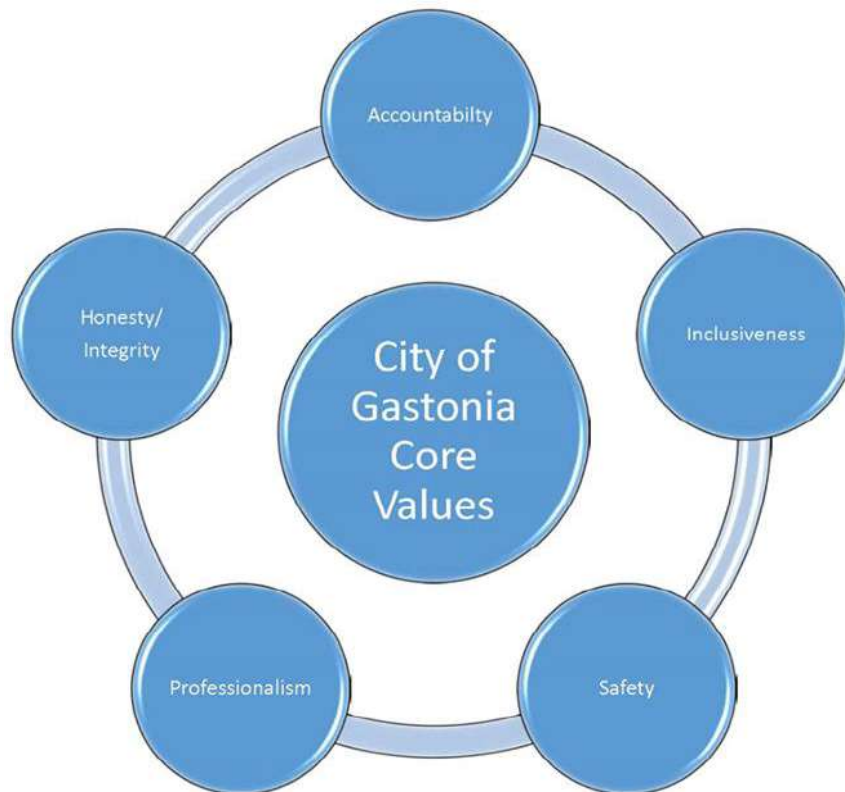
City of Gastonia Priorities

❖ Vision ❖

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

❖ Mission ❖

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



❖ Core Values ❖

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

City of Gastonia Priorities



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



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



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



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



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



City of Gastonia Priorities

This budget serves four basic functions for City Council, staff, the citizens of Gastonia, and others. First, it is a policy document that articulates the City Council’s priorities and issues for the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial plan for the projection of revenues and expenditures; it authorizes expenditures and the means for funding them; and, is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is being spent and what is being accomplished with those expenditures. We hope all readers of this document come away with a better understanding of City services in general and specifically what will be done in Gastonia during the FY 2021.

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

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



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Reader's Guide

Welcome

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



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

What's in Here?

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



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

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

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

Reader's Guide

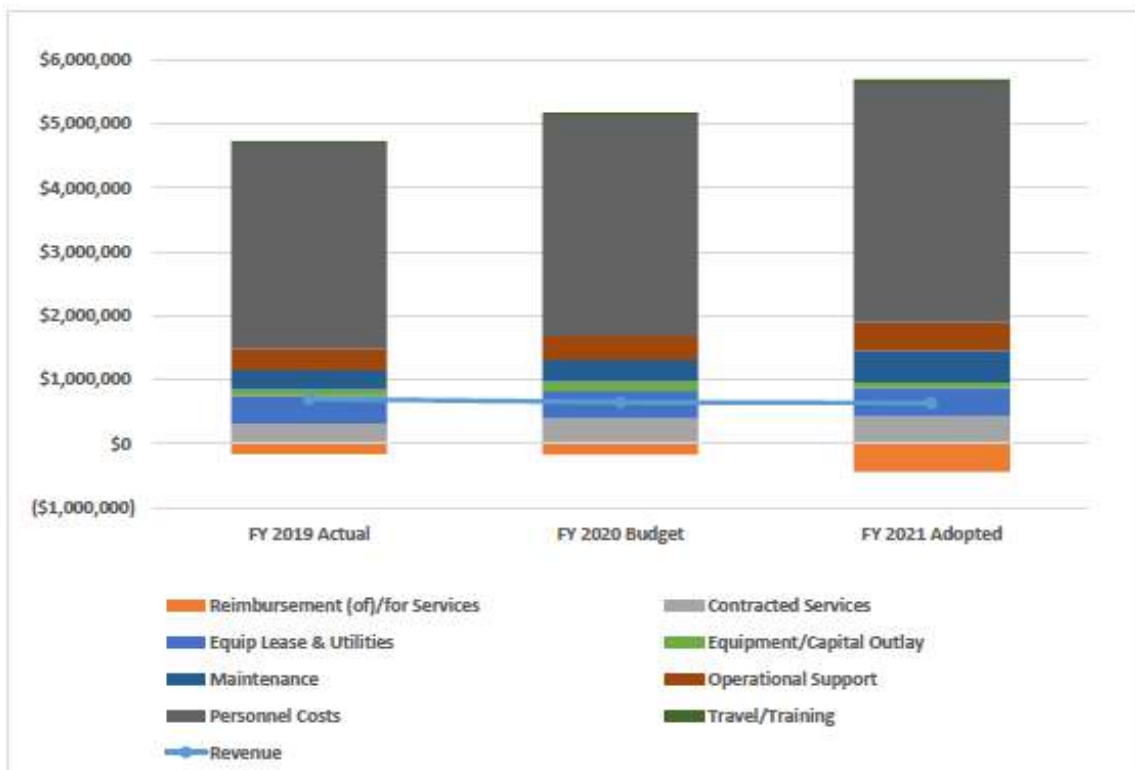


Department
Department Head Name

Department Mission

Brief description of the Department's mission

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$683,779	\$632,650	\$629,150	(\$3,500)	-0.55%
Other Revenues	\$15,936	\$13,480	\$9,000	(\$4,480)	-33.23%
Total Revenues	\$700,625	\$646,630	\$638,150	(\$8,480)	-1.31%
Expenditures					
Personnel Costs	\$3,206,757	\$3,455,360	\$3,750,654	\$295,294	8.55%
Maintenance	\$300,479	\$339,680	\$502,213	\$162,533	47.85%
Operational Support	\$338,479	\$371,057	\$437,178	\$66,121	17.82%
Equip Lease & Utilities	\$425,120	\$425,050	\$435,797	\$10,747	2.53%
Contracted Services	\$321,570	\$399,331	\$434,465	\$35,134	8.80%
Equipment/Capital Outlay	\$100,358	\$149,278	\$87,000	(\$62,278)	-41.72%
Travel/Training	\$24,401	\$28,244	\$36,082	\$7,838	27.75%
Total Expenditures	\$5,127,784	\$5,568,130	\$5,981,365	\$413,235	7.42%
Reimbursement (of)/for Services	(\$156,967)	(\$166,172)	(\$432,862)	(\$266,690)	160.49%



Reader's Guide

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

Figures in the **FY 2019 Actual** column list revenues and expenditures received or spent by the department in that fiscal year. The next column, **FY 2020 Budget**, lists the budgeted revenues and expenditures as adopted by the City Council plus any amendments and carryover amounts for FY 2020. The **FY 2021 Adopted** column lists the expenditure and revenue amounts the City Council has adopted for FY 2021. The **Amount Change** and **% Change** columns indicate what the expenditures or sources of funds figures changed from **FY 2020 Budget** to **FY 2021 Adopted**.

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

Following the *Appropriations by Area* section is the *Capital Improvements* section where you will find a pro forma that estimates future revenues and expenditures for the major capital project funds, as well as a brief summary of capital improvements that were adopted for FY 2021.

Finally, at the end of this document is the *Appendices* section where you will find the Budget Ordinance, Capital Projects Ordinance, Community Development Grant Projects Ordinance, FY 2021 Consolidated Fee schedule and a glossary of technical terms used in this document.



City Profile

City History

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



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

Gastonia is located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte and covers an area of approximately 51.69 square miles. It is the third largest city in the Charlotte-Concord-Gastonia NC-SC Metropolitan Statistical Area (MSA) as identified by the United States Census Bureau, with a 2010 Census population of 2,243,960. As of 2019, the population estimate of the MSA has increased to 2,636,883 according to the Census Bureau, ranking it 22nd in the country. The United States Census Bureau estimates the population of the City at 77,024, ranking it thirteenth in the State.

City Profile



City Government

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

The City Council employs a City Manager who directs the daily operations of the City through one Deputy Manager and two Assistant City Managers. For FY 2021, the City of Gastonia has funds budgeted for 945.50 full-time equivalent employees. This full-time equivalent (FTE) number was arrived at by adding all full-time, part-time and seasonal employee hours and assuming a full-time position is equivalent to 2,080 hours of service.

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

City Profile

Education

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

Transportation

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

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

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

Recreation

The City has different national, regional and local recreational facilities available within relatively close proximity. A National Football League team, the Carolina Panthers, and a National Basketball Association team, the Charlotte Hornets, both play in facilities located in the downtown area of Charlotte, North Carolina. A professional minor league hockey team, the Charlotte Checkers, and a Triple-A minor league baseball team, the Charlotte Knights, are also located within 25 miles of the City. The NASCAR Hall of Fame in Charlotte as well. The US Whitewater Center is located just across the Gaston County line, approximately 4.5 miles from

City Profile

the City. The Center provides over 1,300 acres along the Catawba River and is the world's largest man-made whitewater river. It offers more than 30 outdoor activities and various events during the year. It was designed by the United States Olympic Committee as an official Olympic Training site and hosts, both World Cup competitions and Olympic trials.

The City sponsors a full range of recreation programs. Recreation facilities are located on approximately 587 acres of land including six community centers, eight jogging tracks, 28 tennis courts, 19 baseball/softball fields, two swimming pools, two splash parks, 16 parks, four 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. In 2018, an additional ½ mile connector was opened, connecting Ferguson Park to Marietta Street.

Public Utility & Works 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 those outside City limits paying higher rates. The water, sanitary sewer and electric systems are supported solely by user charges.

Two Rivers Utilities

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



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

Water System

The City's water system consists of 257.3 MGD treatment capacity, with an average daily use of 14.58 MGD. There are approximately 33,0860 water meters in use. The current raw water storage capacity is 275 million gallons at the Rankin Lake reservoir. The water distribution system

City Profile

consists of approximately 631 miles of pipeline, 7 million gallons of elevated storage and 6.75 million gallons of ground storage at its Water Treatment Plant.

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

The City uses Mountain Island Lake as its primary raw water supply source. Mountain Island Lake is a man-made lake constructed by Duke Energy on the Catawba River between Lake Norman and Lake Wylie, approximately 11 miles northeast of Gastonia. Approximately 15 miles of 54-inch and 48-inch and 36-inch raw water lines provide raw water from the Mountain Island Lake to the Water Treatment Plant. 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. The City's current emergency raw water storage is the Rankin Lake reservoir with a storage capacity of 275 million gallons. It is anticipated that Mountain Island Lake will supply the raw water needs for Gastonia, its municipal customers, and portions of Gaston County until the year 2100.

Sanitary Sewer System

The sanitary sewer system for the City consists of 26 million gallons per day (MGD) treatment capacity at three (3) wastewater treatment facilities. Average maximum daily flow at these plants is 13.2 MGD. The sanitary sewer collection system consists of approximately 561.7 miles of collection lines, including Cramerton, 38 pump stations and TRU has approximately 27,720 sanitary sewer customers, both inside and outside the corporate limits. Of the approximately 27,720 sanitary sewer customers, the top ten customers comprise less than 20% of the City's billed wastewater volume. Gastonia provides wastewater treatment service to the municipalities of Stanley, Ranlo, McAdenville, High Shoals, Bessemer City, and Clover, South Carolina, as well as serving portions of Lowell, Belmont, Dallas and Kings Mountain. The City also owns and operates under private contract, a 700-acre Biosolids Storage Facility and Resource Recovery Farm located at Pasour Mountain, approximately five miles northwest of the City.

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

Electric System

The City is a member of ElectriCities of North Carolina, Inc., a joint municipal agency serving the interests of municipal electric systems in the State. Of the 71 municipalities in the State that own their electric systems, 64 are members of this agency. Gastonia is also one of 19 cities that own

City Profile

75% of one unit at the Catawba Nuclear Station. These 19 cities are part of a Power Agency (NCMPA#1) which uses the ownership of the Catawba Nuclear Station to meet the needs of its customers. Employees of the NCMPA#1 facilitate the purchase or sale of energy to balance the energy demands of the 19 members.

The City's electric system operates under a 7,200/12,470-volt distribution system, which serves approximately 29,000 meters in a system of 496 miles of electrical distribution lines. The electric system is the largest revenue producer in the City and has been used to supplement the General Fund and other funds in previous years. In FY 1994, the City Council voted to reduce the dependency on electric revenues and to establish a Rate Stabilization Fund to set aside monies to provide funding for capital projects, any unforeseen occurrences, and to offset future rate increases.

Solid Waste

The Solid Waste Division of the Public Works Department provides residential refuse, yard waste, bulky waste, and leaf collection for City residents. The Solid Waste program is an Enterprise Fund and is split 50/50 between Solid Waste and the General Fund. The City charges a solid waste fee of \$8.50 per month to Solid Waste customers. The City's residential and commercial solid waste is collected and hauled to the Gaston County Landfill located in Dallas, NC. A private contractor provides bulk container refuse collection for City facilities, the Downtown area businesses, and residential curbside recycling.

The City introduced its recycling program in 1994 utilizing 18-gallon bins. Participation in the program was voluntary and customers were charged a fee. In 2012, the City implemented a citywide recycling program, eliminating the previous recycling fee. In an effort to encourage more residents to recycle, the 18-gallon bins were replaced with 95-gallon recycling carts and distributed to all customers with curbside collection. Due to recent changes in the global market, curbside recycling may not continue to be a viable recycling option. However, the City continues to pursue alternatives to this program.

In 2012, an excess household trash fee structure was introduced to supplement disposal costs. As a part of this service, an event called "Free Household Trash Week" is offered twice annually to customers at no charge. Household items can be placed curbside and not containerized, and Solid Waste crews collect these items manually. There are separate fee-based charges for collecting items that require special handling, such as appliances, electronics, and tires (on or off the rim).

In 2018, a yard waste fee structure was implemented for the collection of sizeable piles of yard waste. The cost for this service is \$25 for yard waste piles that exceed the size of a standard pickup truck bed. The City also offers yard waste carts at a one-time cost of \$50 per cart.

In 2018, the City of Gastonia created a social media app called "WasteWise" to enhance communication efforts between the City and our customers regarding various solid waste operations. The WasteWise app reminds our customers of their collection days and special

City Profile

events, such as Shred Day or Household Hazardous Waste Day. The WasteWise app can also provide customers with directions to the nearest Gaston County recycling center, assist in determining if a particular item is recyclable, issue an alert for service delays, and other relative information. Customers can download the **WasteWise** app by Gastonia, NC and “*Never Miss a Collection Again!*”



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

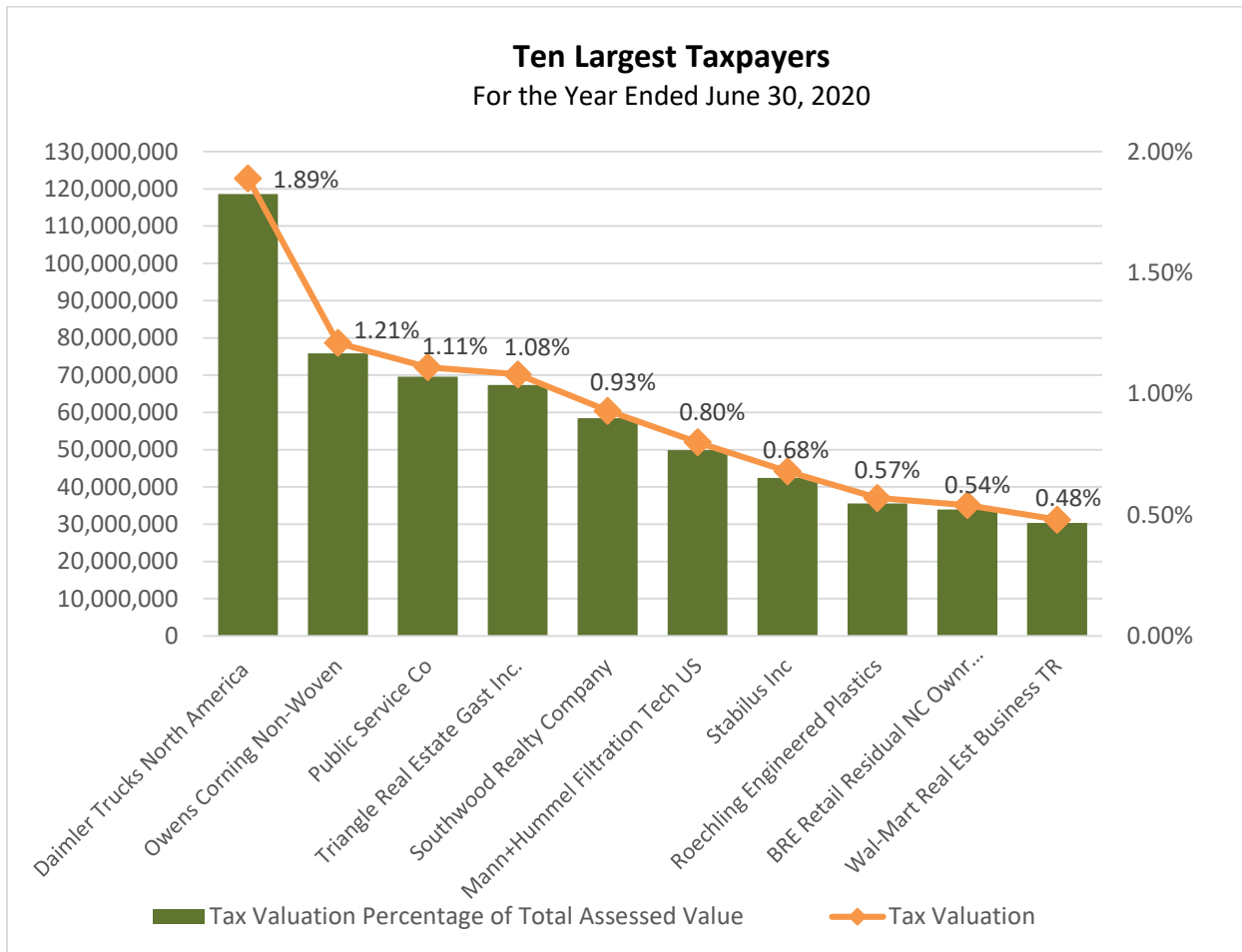
Public Safety

The City currently provides both fire protection and police coverage for its residents. The City of Gastonia Police Department has 178 sworn officers and associated support staff and provides services throughout the City in three (3) patrol districts and twelve (12) beats. Fire services are delivered through eight (8) fire stations located throughout the City with 143 employees.

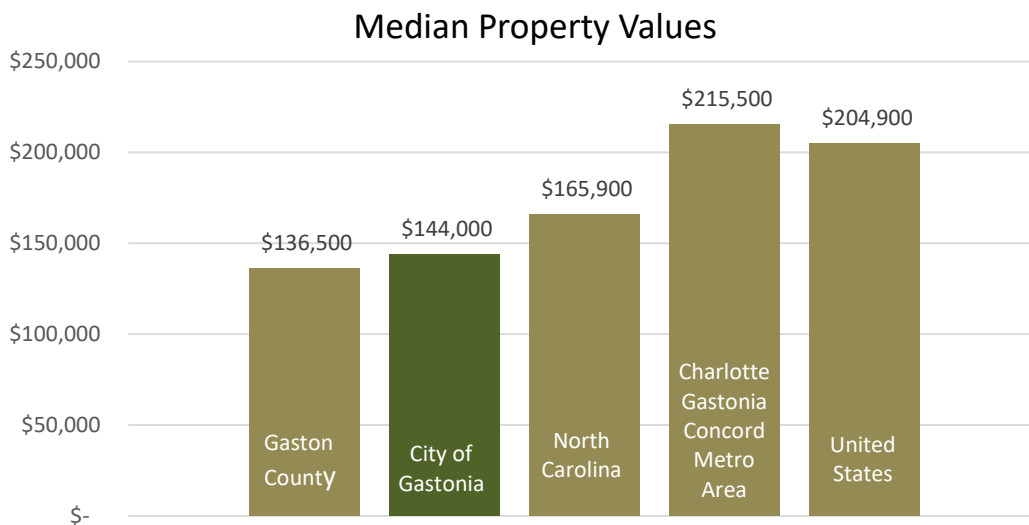
Tax Base

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

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Property values in Gastonia track slightly higher when compared to Gaston County; however, they are significantly lower than the state, metropolitan and national averages. To further illustrate, the following chart provides a comparison of median housing values based on Census data from 2018.

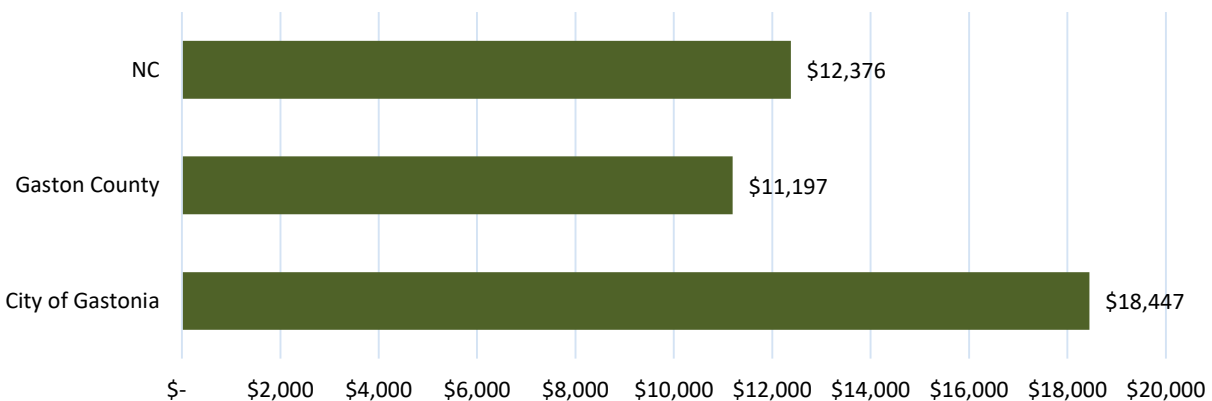


City Profile

Another way to gauge the health of a local economy is to look at the strength of that area’s retail sales. The following table compares the total retail sales for the City of Gastonia, Gaston County, and the State of North Carolina, while the chart displays retail sales per capita. Both include the most recent data available from the U.S Census Bureau. While total retail sales for the City were much lower than the County or State, per capita retail sales were considerably higher.

	2012 Retail Sales (\$1,000)	
City of Gastonia	Gaston County	State of North Carolina
\$1,341,552	\$2,329,466	\$120,691,007

2012 Total Retail Sales Per Capita



Economic Development

Gastonia took a new step in economic development with the creation of its first Economic Development Department in 2017 and since that time, the department has grown to a staff of three which allows the team to cover multiple areas, such as the Franklin Urban Sports & Entertainment (FUSE) district and Downtown Gastonia.

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

Gastonia has proven to be a hot economic market benefitting from the growth in the Charlotte region. Loray Mill opened Phase I of their project in 2015 with over \$40 million invested. Loray is boasting a 100% occupancy rate for its residential units and most closely compares to Charlotte’s successful South End, but without the price tag. Loray is home to the Loray Athletic Club and African American Museum of History and Culture. Additionally, Loray has seen a

City Profile

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



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



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

City Profile



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

The downtown area of the City is undergoing notable revitalization. Gastonia's FUSE project has energized Downtown as never before, for example, Pita Wheel is a successful restaurant currently located in Dallas. The owner of the restaurant purchased a building and is relocating into Downtown Gastonia. Construction is currently underway, and the restaurant is slated to open in Summer 2020.

Webb Custom Kitchen has grown into a regional destination during its first three years with its upscale menu and movie-themed décor. This success has led the investors of Webb Custom Kitchen to acquire additional Downtown property for a new high end restaurant, The Fed, art gallery and cooking school.



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

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

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Commerce and Industry

Gastonia is working to partner with the Akers Center, Eastridge Mall, and Parkdale Mill site owners to invest in and redevelop the properties to maximize value. Burlington, formerly known as Burlington Coat Factory and Academy Sports and Outdoors have opened in 108,000 square foot property that at 3584 E. Franklin Boulevard, formerly occupied by Kmart.

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

The Gastonia Technology Park is the area's premier international business park. Since inception, it has attracted over \$250 million dollars of investment and four foreign firms. In April 2020, it was announced that Dymax Corporation, based out of Connecticut, will invest \$21.5 million to purchase 16 acres of land in the park to build a manufacturing plant that will create almost 60 new jobs within the next five years.



CaroMont Health, Inc., the parent corporation for a multi-state, integrated health care system consisting of CaroMont Regional Medical Center (the "Hospital"), physician office practices, imaging centers, outpatient centers, an ambulatory surgery center, 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

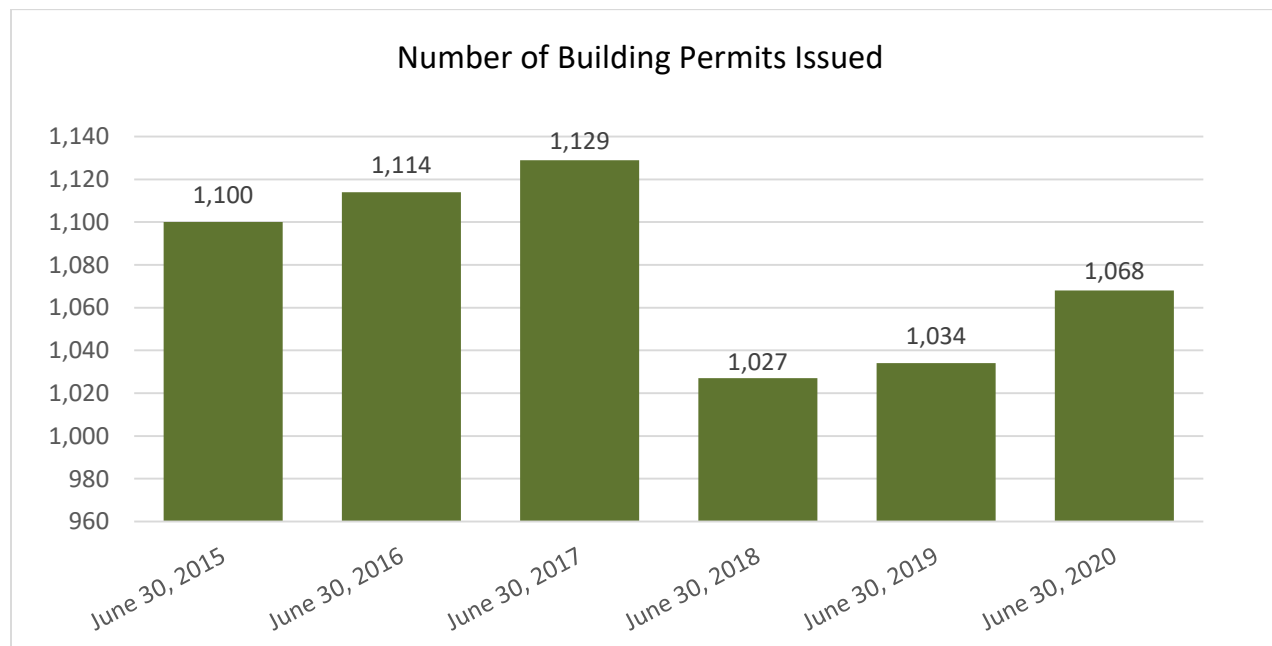
City Profile

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 Thomson Reuters' "Top 100 Hospitals" award for Quality and Safety and the Advanced Diabetes Certification and Advanced Certification in Heart Failure from the Joint Commission. In 2017, CaroMont opened their new administrative offices on Court Drive, capping that corridor as a prime regional medical employment center.

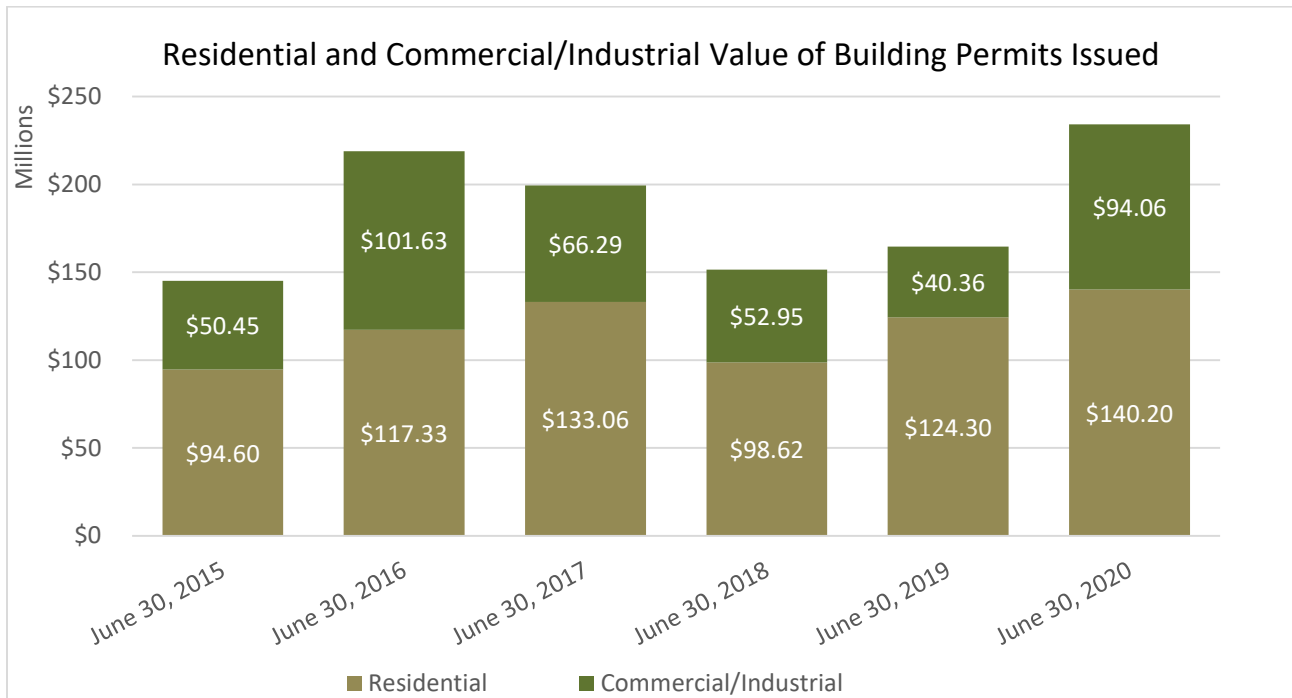
In 2019, CaroMont Health announced plans to invest more than \$350 million in capital projects and facility improvements in Gaston County over the next five years. Projects include the addition of a critical care tower on the main campus of CaroMont Regional Medical Center in Gastonia, the construction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

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

Over the last several years, building construction increased with the exception of a fairly significant decrease in FY 2018. Although, the number of building permits are not yet at pre-FY 2018 rates, we are experiencing financial growth due to increased commercial development, as well as residential values.



City Profile



Tourism

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

Some of the area attractions include:



Crowders Mountain State Park

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

Schiele Museum

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



City Profile



US National Whitewater Center

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

American Military Museum

The American Military Museum, originally founded by American Legion Post 23, houses an authentic college of military and related memorabilia from past wars and periods. The Military section, on the second floor in an octagonal room, features a mannequin dressed as a combat infantry soldier in World War II, displays of uniforms and weapons from other wars, and a large model collection of ships, planes, tanks, and other military vehicles from all wars. Medals of Gastonia's most decorated soldiers are also on display. The Drum and Bugle Corps section located in Memorial Hall features the alumni memorabilia of the Rambling Rebels which was one of the premier marching and music organizations in North Carolina for 30 years.



Rankin Lake Park

Rankin Lake has been a community landmark for the citizens of Gastonia and Gaston County since its construction in 1922 on 242 City-owned acres as a reservoir to provide the City's drinking water. Early work to the park by the depression-era Works Progress Administration helped to develop it as Gastonia's second City park. Rankin Lake Park expanded public recreation in the area and was a favorite spot for family gatherings, picnicking, bank fishing, and other passive activities. To protect the lake as a first class water source, the City fenced off the lakeside part of the property in the late 1980s, which would then deny public access for more than twenty years. As the lake evolved into a secondary/emergency water source, and governing perceptions changed about public recreation on the lake, the park received the support and funding for a major renovation project that was completed in August 2012. The park features a renovated clubhouse with tables and chairs to accommodate group rentals, a "warming" kitchen, and restrooms; two lakeside, corporate picnic shelters; one large picnic shelter; eight small picnic shelters; an 18-hole disc-golf course; two horseshoe courts; three sets of corn-hole boards; new playground with zip-line; an outdoor classroom; trailhead and connector to the Highland Rail Trail of the greenway system; two boardwalks over Kaylor Creek; an approximately 80 acre lake with a 1.569 mile paved trail around the perimeter; wooden boardwalk over the lake spillway; two fishing piers; one viewing pier; a lake office to handle boat rentals (jon boats, canoes, kayaks, and pedal boats) and fishing permits; and a restroom building.



City Profile



Martha Rivers Youth Sports Complex

In 1995, the Gastonia City Council, Gaston County Commissioners, and the Gaston County School Board collectively worked to deed an existing 20-acre passive park (named Martha Rivers Park, after the daughter of the original landowner), and 34 adjoining acres, originally purchased as a future school site, to the City for a Youth Sports Complex. The City then purchased an additional three adjacent acres bringing the total park size to 57.95 acres. Two phases of construction took place between 1997 and 2001 to produce the present facility. The park features four, lighted soccer fields; three, lighted youth baseball fields; one lighted youth softball field, two batting cages, and a scorers' tower with a concessions stand and restrooms. There is one small play area within the baseball complex area. Paved walking trails loop around the outer edge of the baseball fields, playground and soccer fields with several adjoining crossovers to vary distance and geography. There are two large picnic shelters, a sand volleyball court, two horseshoe courts, and a restroom building. The highlight for most children who visit the park is the result of Operation Playground – a one-acre playground designed by children, and built by hundreds of community volunteers who were organized by a group of dedicated citizens using thousands of private fund donations. The largely wooden structure, simply referred to as “the castle” consists of multiple levels and includes such features as a fort, a ship, a race car, swings, slides, a sand pit in which to dig “dinosaur” bones, places to hide, things to climb, places to explore and more, all interconnected by a series of ramps and catwalks above a safe, rubberized surface. In 2018 and 2019, major renovations were completed to shelter, score tower, concession, restrooms and grandstand areas.



Lineberger Park

Lineberger Park is an 18-acre regional park, originally built as the City's first park in the 1920's and recently renovated. It serves as the City's “Central Park” and is a popular outdoor activity destination. One of the main attractions within the park is a zero entry pool with a two story slide, lazy river, lap lanes and several spray features. Other attractions in the park include a model G-16 miniature train, 2,500 square feet splash pad, lighted basketball court, picnic shelters and two playgrounds. A 1.2 mile paved walking trail meanders through the park with a Vietnam Veterans Memorial area as a focal point. Lineberger Park boasts many benches, large trees and beautiful shrubbery that enhances the visits of the many passive users. The park is a trailhead for the Avon/Catawba Greenway and a connector trail via sidewalks and bike lanes to downtown.



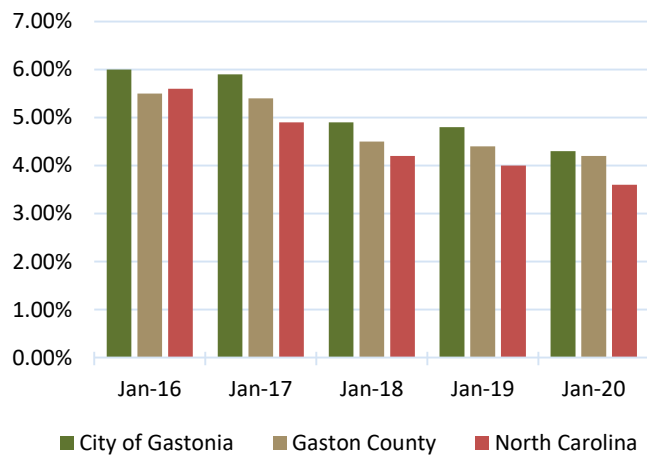
City Profile

Ferguson Park

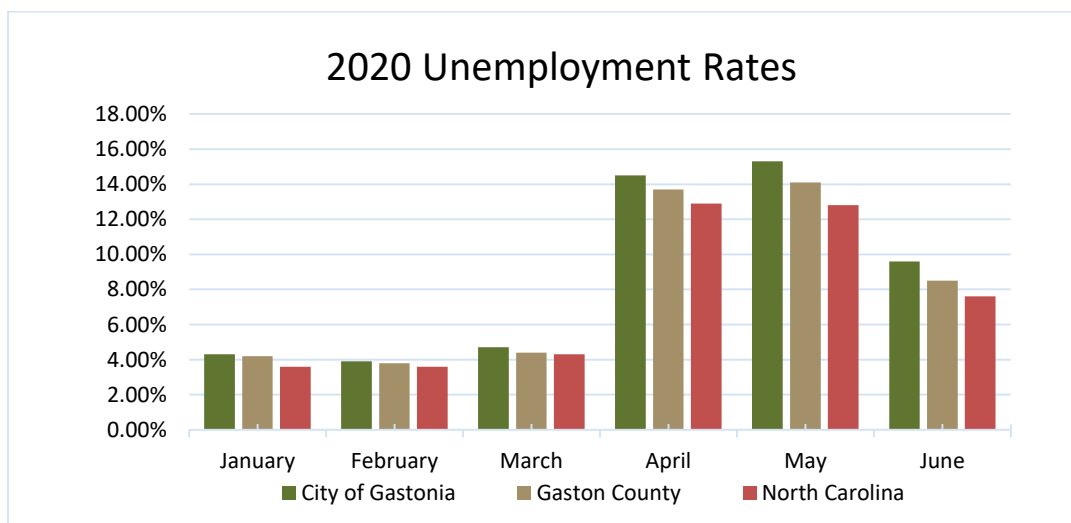
Ferguson Park is an 80-acre community park, which serves as a local adult and youth sports destination. It is currently home to four lighted & irrigated softball/baseball diamonds with bleacher seating and eight recently refurbished tennis courts. Ferguson is heavily used for local athletic leagues during the week and for youth and adult tournaments on weekends. A trail connector to the Avon/Catawba Greenway runs through the park.

Economic Trends and Indicators

The chart to the right shows monthly unemployment trends for the City of Gastonia, Gaston County and the State of North Carolina since 2016. After reaching a peak of 13.3% in January 2010, while the State’s rate was 11.4%, unemployment within the City has continued to decline, with the last double digit rate being in 2012. The City of Gastonia’s rate has tracked slightly above both the State and Gaston County’s rates for the past five years. As of January 2020, the City’s unemployment rate was down to 4.3%, a testament to the continued growth of the economy.



Unfortunately, the COVID-19 pandemic began in March 2020, resulting in a “mandated” recession due to the temporary shutdown of a significant portion of the economy in an effort to mitigate the spread of the virus. The extreme decline seen from the first to second quarters of 2020 is equivalent to what was seen in the Great Depression of the 1930’s. During April and May 2020, the City of Gastonia, Gaston County and the State of North Carolina all saw record unemployment rates as displayed in the chart below.

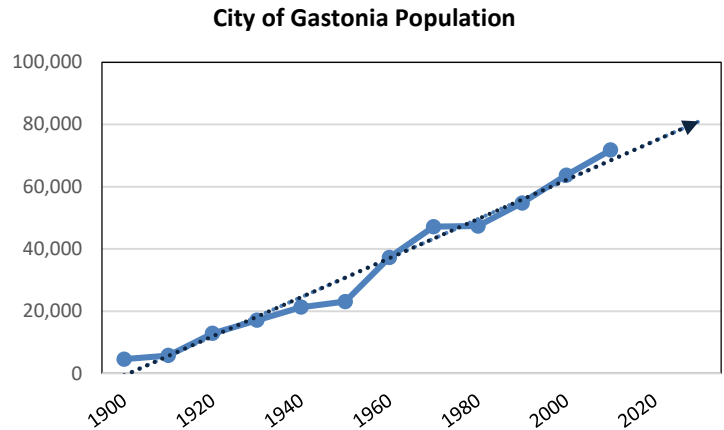


City Profile

Although, the total effects of COVID-19 are still unknown, the rebound is expected to be much more rapid than that seen during the Great Depression. The City continues to persevere through this unprecedented time, making the best of the resources available, while striving to keep our employees and citizens safe.

Population

The City of Gastonia's population has increased steadily over the past century, as the graph to the right illustrates. In 1900, the city's population was 4,610; in 2010 the population was 71,741. The current population is estimated at 77,024, according to the United States Census Bureau. Based on projections, population within the City of Gastonia should climb to well over 78,000 by the census currently taking place and surpass 80,000 in the year 2025. To that end, projections for population growth for the City of Gastonia suggest a continued stable increase over the next two decades, and a continued relatively constant share of Gaston County's overall population.





Executive Summary





The City of Gastonia

Challenges. Opportunities. Growth.

City Manager's Budget Message FY 2020-2021

Mayor and City Council:

Enclosed is Gastonia's Fiscal Year 2020-21 Adopted Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The budget addresses, within the scope of available revenues, the goals and objectives unanimously updated and approved by the Mayor and City Council.

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



During this unprecedented time of COVID-19, City staff has identified the immediate need to prepare contingency accounts within each fund to hold and restrict expenditures until confidence in the economy is restored. City staff is closely following incoming revenues while managing expenditures in the current fiscal year to prepare for COVID-19

related negative economic impacts. These contingency accounts of adopted expenditures in FY 2020-21 include the delayed beginning of new initiatives and new positions throughout the City. City staff will also work with department heads to be extremely strategic in filling vacant positions. Staff understands the importance of hiring qualified and experienced candidates for positions, but agree that we are only recruiting and employing essential personnel during this uncertain economic time.

In preparing for this FY 2020-21 annual budget, City management requested that department heads work with their division managers, staff, finance, human resources, and their respective manager to identify 10% of total expenditures that can be held in contingency. This activity was extremely difficult, but necessary to prepare for the loss of revenues anticipated by the COVID-19 economic slowdown and unexpected expenditures necessary to combat this unprecedented pandemic.

MISSION

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



CORE VALUES

Accountability, Inclusiveness, Safety, Professionalism, Honesty/Integrity

The North Carolina League of Municipalities (NCLM) has stated that municipalities across North Carolina could experience substantial losses in sales tax revenue due to COVID-19. The City will also experience losses in occupancy tax funds due to the reduction in overnight accommodations, motor vehicle and plate taxes due to the delay in collecting taxes by the State, as well as loss and delay in collecting property tax due to foreclosures being suspended for a duration of time. Cultural and recreational revenues will experience decreases due to loss of fees for team sports, facility rentals, and other program and loss of admission fee revenue from the Schiele Museum due to closure. In addition, considerable public utility revenues will be lost from the suspension of late fees and delay in disconnections from service.

The City must focus our attention on the provision of basic municipal services, the safety of our citizens and employees, while maintaining an environment conducive for economic growth and investment.

City staff is closely following the unparalleled federal spending bills, commonly known as the COVID-19 CARES Act Relief Bill, to identify funding to assist Gastonia citizens and the continued operations of the City. The City received additional Community Development Block Grant (CDBG) funds and transit funds in FY 2019-20 and is scheduled to receive additional Justice Funds and airport funds to assist in the fight against COVID-19. The City will also have opportunities to apply for competitive grant awards in public safety and possibly infrastructure funds. City staff will continue to investigate and request assistance with any opportunities for additional federal funds to aid in the completion of capital projects or to subsidize continued operations.

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 the City is not faced with a deterioration that would cause a fiscal crisis in future years.

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

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

Budget Objectives

- Provide adequate funding for the basic operations of the City
- Provide adequate funding for the maintenance or replacement of City facilities and equipment
- Provide excellent customer service through effective and efficient programs and projects
- Maintain adequate fund balances compliant with the City's adopted fund balance policy
- Provide competitive compensation and benefit structure for all employees; implement a higher level of initiatives to ensure inclusiveness throughout the workforce
- Stabilize the City's Health Insurance Fund
- Maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City
- Make improvements to neighborhoods and commercial areas throughout the City as funds are available
- Look for opportunities to provide and implement more cost-effective municipal operations
- Maintain the existing tax rate and implement strategic fee increases necessary to raise capital for increased maintenance and capital investments
- Balance the budget without the appropriation of fund balance
- Continue to invest in economic development strategies that grow our local economy

General Fund



The adopted budget for FY 2020-21 does not include a change to the City's current property tax rate. Property tax revenue resulting from tax base growth is projected to increase 1.1%. The recommended property tax rate for FY 2020-21 is 52 cents per hundred dollars of value.

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

Electric Fund

No general retail electric rate changes are recommended in the FY 2020-21 budget. The City will continue to utilize excess revenues over expenditures for future capital projects and funding for future rate stabilization. This should allow for a consistent rate structure for the next five years. It is important to expand economic development into the areas served by the City's electric system. The City has successfully advocated for rate equity in the North Carolina Municipal Power Agency





Number 1 (NCMPA1) with the last year of the approved multi-year allocated demand schedule. The City will move forward with the implementation of the fourth phase of the cost of services study to further adjust and consolidate our rate classifications which is necessary to provide equity and consistency with the complete rate structure. Capital funds will be available for redevelopment, as well as for new growth corridors. The FY 2020-21 budget maintains the same amount

of adopted policy transfers to the General Fund as in the current budget year. Gastonia needs to maintain the level of transfers approved by the Local Government Commission as acceptable: 3% of gross electric fixed assets. The FY 2020-21 budget also provides funding for maintenance and capital projects (including such projects as the relocation of existing infrastructure in the FUSE District, necessary renovations to the municipal operations center, and continued LED street light conversion throughout the City). Expenditures in the Electric Fund are organized into priority areas: ***reliability and redundancy, safety & maintenance, load growth initiatives, and use of innovative ideas and technology.***

Water and Sewer Fund

Staff is recommending a water and sewer rate increase in the FY 2020-21 budget. The focus of the Water and Sewer Fund continues to be strategic investments in repairs to existing infrastructure, meeting demands for economic development extensions, and continuing to develop cooperative agreements with surrounding municipal systems and the County.



The City is partnering with the Town of Dallas for an emergency sewer connection which is partially funded by a Gaston County Township grant. The City is also working with the City of Bessemer City on a supplemental water connection that is partially funded by the NC Rural Infrastructure Fund and Gaston County. These projects should be completed by 2021.



The City 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 are being constructed between the Union Road and New Hope Road corridors. Staff is currently working with engineering consultants to design and acquire necessary right of way to construct major water distribution and sewer collection systems in this corridor. The project is known as the Southeast

Utility Extension project and is scheduled to be bid, funding secured, and construction started in FY 2020-21.

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

Solid Waste Fund

No solid waste fee increases are recommended in the FY 2020-21 budget. The City's Solid Waste Fund receives revenues directly from solid waste fees and transfers from the General Fund. With the fee schedule adopted in the current fiscal year, Solid Waste will provide 50% of its revenues from fees and 50% from the General Fund. This also allows the City to prevent any fee increases for the adopted FY 2020-21 budget and maintain a 50% fee – 50% General Fund appropriation model.



The City will experience modest increases in contract recycling services, increases in solid waste tipping fees at the Gaston County landfill, increased debt service payments for necessary fleet replacements, and also increases in employee compensation and benefit structures. The current contract with Republic Services for curbside recycling will conclude on June 30, 2021 and staff is preparing for the provision of recycling services in the future.

Stormwater Fund

Staff is recommending a modest stormwater fee increase in the FY 2020-21 budget. Currently, the Stormwater Fund pays for a wide variety of State compliance requirements, maintenance and capital improvement projects. The priority for stormwater projects is concentrated on those 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 prioritized by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. Revenues from the modest fee schedule increase will fund one full-time employee who



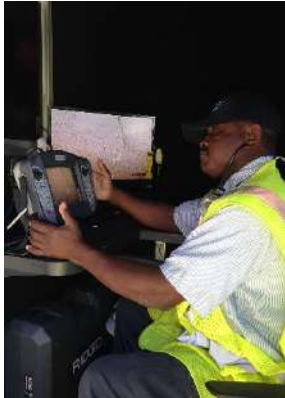
will be responsible for additional inspections of existing private stormwater infrastructure. In addition, the City will be working on the Duharts Creek Conservation Area – Short and Long Term Land Management Plan, approved by City Council in November 2015. City staff will continue to seek state and federal funds to assist in the construction of demonstration projects, stream restoration, and hazard mitigation projects.

Employee Compensation and Benefits

The total number of authorized full-time employees for the upcoming fiscal year is 915. The infill of existing residential subdivisions under construction are placing increased demands on City services. The FY 2020-21 budget includes a 2.5% - 4.0% salary increase (effective July 4, 2020) for all full-time and part-time employees. The budget also maintains the annual \$350 Christmas

Bonus for eligible employees that will be distributed to employees the last week in November. The City will continue the 401(k) program for all full-time employees at the 5% level.

Like other public and private organizations, controlling health care costs remains a budgetary challenge and will be so for the foreseeable future. The FY 2020-21 budget increase for the City's



Health Insurance Fund is \$73,638 (0.7%)

higher as compared to the current year. The approved budget also provides funding for a \$750 payment to the Health Savings Account (HSA) for all employees covered by the City's Health Insurance Program. Employees not eligible for a federally designated HSA will get the same dollar amount. Wellness initiatives and incentives that positively impact employee health will continue for the upcoming fiscal year. Staff will continue to utilize employee wellness committees and focus groups to improve our overall employee health and wellness. Staff will continue to monitor claims throughout the year and will provide consistent updates through the City Council's Audit, Bids, and Insurance Committee.



Infrastructure

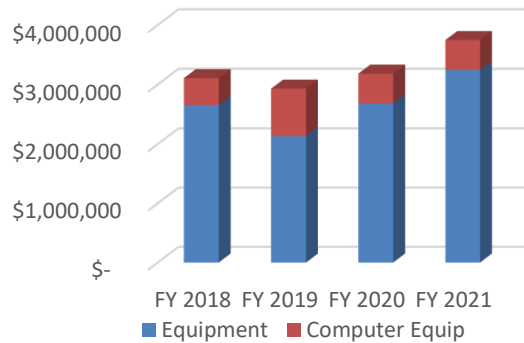
The City of Gastonia is responsible for approximately 445 miles of paved streets (345 miles of local streets) along with sidewalks and traffic control systems, 631 miles of water lines, 561.7 miles of sewer lines, and 496 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our city is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead storage tanks, stormwater systems, wastewater treatment plants, parks, greenways, and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must consistently maintain and expand 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 59-month period, thereby leveling the impact of equipment needs from year to year. More than \$5.3 million of vehicle equipment was requested by City departments for replacement or additional equipment in the upcoming fiscal year. The adopted budget appropriates a total of \$3,768,521 in funding for equipment replacement, including \$504,070 for the replacement and upgrade of necessary

computer and communication equipment. We are proposing to replace various fleet vehicles, including 12 police vehicles, a new fire pumper truck at a cost of \$682,006, two Electric Bucket trucks at a total cost of \$419,012, and \$408,012 for Solid Waste vehicles and equipment. Requests by departments for replacement equipment that were approved by the Fleet Services Manager and Public Works Director are included in the budget.



Transportation

The street bond projects approved by the voters in 2010 that includes Titman Road, Myrtle School Road, and the South New Hope Road widening project are now complete. The Union Road widening project is currently under agreement with NCDOT for construction and is scheduled to be completed in the next three years. The FY 2020-21 budget provides \$1,725,063 for resurfacing and repairing local City streets. Funding comes from Powell Bill funds (\$89,063), Auto Tag Fee revenues (\$886,000) and \$750,000 from the General Fund. Traffic calming devices, such as speed humps, continue to be funded in the FY 2020-21 budget to address neighborhood safety issues. The NCDOT Project upgrading the US 321/I-85 Interchange will continue moving forward and is projected to be complete in 2020.



During FY 2020-21, the City will complete the upgrade to the Bradley Transit Station, a new phone application for transit users, infrastructure in the FUSE District. The City will also continue to upgrade transit shelters. Funding is available from prior year state and federal grants for multiple Airport capital projects, including a comprehensive update to the airport layout plan that will continue to study the potential lengthening and reorientation of the runway, the renovation of the existing fueling area and tarmac, and the construction

of a new self-serve fuel station.

Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians, and lane realignments along the Franklin Boulevard corridor. The City has successfully applied for and received funding from the NCDOT to complete a Comprehensive Bicycle Plan. The City will continue to partner with the NCDOT to prepare for the proposed widening project for I-85 throughout Gaston County. Finally, the City will continue to partner with the Gaston-Lincoln-Cleveland Metropolitan Planning Organization, the City of Belmont, the Town of Cramerton, and Gaston County to complete the recently funded Catawba Crossings Study (bridge crossings over the South Fork and Catawba Rivers). This is a critically important transportation project, connecting South New Hope Road to I-485 and Charlotte-Douglas International Airport. This study should be completed in FY 2020-21.

The City will continue working with the City of Lowell and Gaston County to complete the USDOT BUILD grant application to seek funding for the Lineberger Connector Project. This project would incentivize the private development of approximately 400 acres between the Cities of Lowell and Gastonia, along the I-85 corridor.

Maintaining the Fund Balance

Gastonia is currently well over the 8% minimum available fund balance for the General Fund as recommended by the Local Government Commission. As of June 30, 2019, the City's fund balance was 35.15%, which is above the Council's adopted Fund Balance Policy of 25%. The adopted FY 2020-21 budget appropriates no fund balance. It should be noted that although in past years the City has budgeted fund balance appropriations to balance the budget, these funds are not normally expended, since revenues have expanded and expenditures have been contained.

The adopted FY 2020-21 budget does not appropriate any fund balance for Electric and Water & Sewer Funds. Both funds have budgeted funding for capital projects and rate stabilization. The Hotel Occupancy Tax Fund revenues currently cover the Conference Center debt service and operating deficit. The contracted management company, Culinaire, has significantly reduced the projected operating deficits for the past two years, although the COVID-19 pandemic will have an uncontrollable, negative impact on both current year and FY 2020-21. In FY 2019-20, the annual debt service for the Conference Center experienced a significant increase, so all savings in operational costs will be necessary for future debt service. The City initiated refinancing of Conference Center debt has resulted in significant cost savings that will go to the retirement of debt service.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2020, after the close of the FY 2019-20 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2019-20 budget year.

Economic Development

Gastonia has experienced a resurgence of positive economic growth the last three years. Several new retail commercial developments are currently under construction throughout the City and others have been approved to begin in FY 2020-21. The Gastonia Technology Park is almost at full capacity with industrial corporate citizens and the City is working with Gaston County and the Gaston County Economic Development Commission on the construction of the new Apple Creek Corporate Park. The City is also working with private landowners, an



an industrial developer, the City of Lowell, Gaston County, and Gaston Economic Development Commission on the potential development of approximately 400 acres along I-85 known as the

“Lineberger Property.” The partnership is preparing a BUILD application to the US Department of Transportation for federal funding to match private investment in the construction of a corporate park that focuses on distribution and manufacturing.

Previously approved residential developments that were halted during the 2008 Recession have restarted. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and will contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve new developments. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. ***It is our on-going objective to grow our tax and utility bases and not our rates.***

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

The largest economic development project in the history of Gastonia will continue moving forward to an anticipated completion in Spring 2021. The Franklin Urban Sports and Entertainment (FUSE) Economic Development District is currently under construction and the City is currently working towards securing an Atlantic League team owner and management services contractor. The City has entered into three independent economic development agreements with individual private development groups for an adaptive reuse residential project in Trenton Mill, a brewery operation in a 5,000 square foot garage building on the Coca-Cola site, and an adaptive reuse project in the main Coca-Cola building that will include retail, office, and residential uses. The City will also continue to partner with the YMCA in the redevelopment of the recently vacated site on Franklin Boulevard. The City has a partnership with the UNC School of Government Development Finance Initiative group to assist the City in leveraging public investment with necessary private funding in the FUSE District.



The City will also continue to partner with ElectriCities and The Retail Coach to market and recruit potential developers

and businesses to the region. The FUSE District should include a mix of entertainment venues, restaurants, offices, multi-family residential, and other attractive uses that will make Downtown Gastonia a destination for the region.

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

We will need to make wise investments that capitalize on our location within the Charlotte 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 closely to the economic condition of our community. Regarding future expenditures, over 72% 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 in searching for ways to reduce operating costs. Some operating costs will increase no matter what we do so in some cases, services may be reduced or even eliminated. There may be some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department. Expenditure reductions can be accomplished by using the following tools when appropriate: ***process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation.***

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

New and expanded expenditures are carefully evaluated and must be viewed as an investment. Questions should be asked. If we make this expenditure, what kind of investment return will the City receive? We must view each new expenditure as one that may cause us to reduce an

expenditure elsewhere within the City. A request to spend funds must always be viewed within the larger context of our budget. What is the choice we are making? Are we sure that this is the best utilization of our very scarce resources? We must also ask hard questions about the effectiveness of existing expenditures, be willing to modify our service levels and look for innovative ways to deliver services in the most efficient and effective manner.

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

Challenges Ahead

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

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

The City recognizes the unique challenges that the current pandemic creates. This budget, with specific contingencies selected, adequately prepares for the potential economic slowdown due to COVID-19.

Respectfully submitted,

Michael C. Peoples

Michael C. Peoples
City Manager

Budget Highlights

Significant changes in expenditures from FY 2020 to FY 2021 include:

City-wide Overview

- \$1,028,525 Increase in Salaries due to compensation increases for all employees based on years of service
- \$699,063 Increase in General and Police Retirement costs
- \$70,147 Increase in Medical Insurance costs

General Fund Overview

- \$367,124 Salary and benefits for four new positions *
- \$250,000 Unified Development Ordinance/comprehensive plan update
- \$145,000 Fire station roof replacement (two stations) *
- \$110,000 Schiele Museum roof replacement *

Water/Sewer Fund Overview

- \$123,036 Increase in chemical costs
- \$100,000 Required threat assessment study for America's Water Infrastructure Act
- \$75,737 Salary and benefits for new GIS Analyst position *

Electric Fund Overview

- \$3,000,000 Decrease in wholesale electric purchases

Stormwater Fund Overview

- \$71,863 Salary and benefits for new Stormwater Inspector position *

Solid Waste Fund Overview

- \$58,524 Recycling contract CPI adjustment
- \$40,000 Gaston County landfill tipping fee increase

Transit Fund Overview

- \$745,169 Transit station/parking area at Franklin Urban Sports and Entertainment Complex (FUSE)
- \$66,000 Bus shelters

Health Insurance Fund Overview

- \$144,802 Continuation of City wellness program
- \$52,987 Continuation of diabetes management program

Vehicle/Equipment Replacement Fund Overview

- \$682,006 Pumper fire truck
- \$419,012 Bucket trucks (2)
- \$408,012 Rear loader garbage truck (2)
- \$274,046 Police vehicles (11)
- \$202,006 Chassis replacement for Fire hazmat unit *

Budget Highlights

Significant changes in revenues from FY 2020 to FY 2021 include:

General Fund Overview

- \$270,528 Increase in Ad Valorem taxes
- \$930,857 Increase in Sales tax
- 155,520 Increase in Vehicle tax
- \$115,000 Increase in Auto tag fees
- \$100,000 Increase in Inspection fees
- \$35,000 Increase in Museum admissions
- \$22,000 Increase in Planetarium fees
- \$19,000 Decrease in Utility Sales tax

Water/Sewer Fund Overview

- \$5,390,000 Increase in Water/Sewer sales
- \$105,000 Increase in sewage treatment surcharges

Electric Fund Overview

- \$114,000 Decrease in Electric fiber leasing

Stormwater Fund Overview

- \$387,000 Increase in Stormwater sales

Solid Waste Fund Overview

- \$65,801 Increase in Residential Waste Collections

Transit Fund Overview

- \$83,062 Decrease in NC Department of Transportation funding
- \$46,551 Decrease in Federal grants
- \$31,213 Decrease in bus user fees

Health Self-Insurance Fund Overview

- \$78,638 Increase in health insurance premiums

** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*



Financial Summary





All Funds

(includes Internal Service Financial Plans)

Fund	Fund Title	FY 2020 Original	FY 2020 Revised	FY 2021 Adopted	% Change from Original Budget
110	General Fund	\$ 67,197,427	\$ 71,471,639	\$ 68,907,416	2.54%
113	Webb Project	\$ -	\$ 120,000	\$ -	0.00%
114	Conference Center Operations	\$ 846,960	\$ 8,986,618	\$ 751,723	-11.24%
115	Solid Waste Disposal Tax	\$ 40,000	\$ 96,768	\$ 40,000	0.00%
119	Technology Support	\$ 37,000	\$ 133,856	\$ 36,832	-0.45%
120	Building Services	\$ -	\$ -	\$ 990,100	100.00%
170	Powell Bill	\$ 3,914,912	\$ 5,807,560	\$ 3,927,912	0.33%
173	Fed Asset Forfeiture Trust	\$ 80,000	\$ 672,846	\$ 80,000	0.00%
174	State Asset Forfeiture Fd	\$ 30,000	\$ 133,375	\$ 30,000	0.00%
176	Local Law Enf Block Grant	\$ -	\$ 416,578	\$ -	0.00%
244	C.P.-Airport Projects	\$ 166,667	\$ 2,857,635	\$ 166,667	0.00%
263	Capital Proj.-Street Improvement	\$ 586,000	\$ 8,605,507	\$ 478,000	-18.43%
283	General Fund Capital Projects	\$ 25,370,000	\$ 30,598,412	\$ 33,005	-99.87%
284	Downtown Capital Projects	\$ -	\$ 319,000	\$ 1,233,000	100.00%
312	Water/Sewer Stimulus Grant	\$ 3,977	\$ 3,977	\$ 3,977	0.00%
330	Water & Sewer Fund	\$ 40,056,522	\$ 41,897,033	\$ 45,649,277	13.96%
331	Electric Fund	\$ 87,257,648	\$ 92,309,477	\$ 81,374,050	-6.74%
332	Transit System Fund	\$ 3,829,583	\$ 10,350,946	\$ 3,667,965	-4.22%
335	Solid Waste Fund	\$ 5,818,043	\$ 5,985,629	\$ 6,018,765	3.45%
336	Stormwater Utility Fund	\$ 2,766,228	\$ 2,766,228	\$ 3,091,979	11.78%
342	W&S Capital Expansion/Dev	\$ 4,859,885	\$ 10,682,885	\$ 8,107,447	66.82%
351	W&S Renewal & Replacement	\$ 1,985,000	\$ 1,985,000	\$ 2,200,000	10.83%
352	Electric Renwal & Replace	\$ 1,675,000	\$ 1,675,000	\$ 1,750,000	4.48%
460	Water & Sewer System Development Fees	\$ 320,000	\$ 320,000	\$ 821,000	156.56%
462	Water & Sewer Capital Projects	\$ 2,628,800	\$ 15,585,042	\$ 5,613,900	113.55%
478	Capital Proj.-Electric System	\$ 7,300,000	\$ 11,222,345	\$ 5,396,195	-26.08%
479	Stormwtr Capital Projects	\$ 449,085	\$ 1,392,138	\$ 597,688	33.09%
611	Gen Fund Stimulus Grants	\$ 6,647	\$ 6,647	\$ 6,640	-0.11%
621	Comm Dev Block Grant	\$ 682,841	\$ 2,044,302	\$ 659,145	-3.47%
622	108 Loan-Downtown Revitalization	\$ 28,140	\$ 28,140	\$ 20,276	-27.95%
624	Home Investment Trust Fund	\$ 1,101,759	\$ 1,381,480	\$ 1,195,740	8.53%
628	Occupancy Tax	\$ 759,700	\$ 759,700	\$ 760,000	0.04%
629	Downtown Municipal Svcs District	\$ 160,920	\$ 318,525	\$ 164,939	2.50%
687	Infrastructure	\$ 196,024	\$ 906,086	\$ 264,374	34.87%
775	Police Memorial Trust	\$ 2,000	\$ 2,000	\$ -	-100.00%
* 868	Health Self-Insurance	\$ 11,169,064	\$ 11,169,064	\$ 11,242,702	0.66%
* 870	Dental Self-Insurance	\$ 340,786	\$ 340,786	\$ 365,786	7.34%
* 880	Veh/Equip R&R Program	\$ 6,659,706	\$ 8,264,839	\$ 7,298,093	9.59%
* 881	Tech Internal Svcs Fund	\$ 6,851,469	\$ 10,078,964	\$ 6,555,284	-4.32%
Grand Total		\$ 285,177,793	\$ 361,696,027	\$ 269,499,877	-5.50%

* Internal Service Financial Plans

Summary of Revenues and Expenditures

(Includes Internal Service Financial Plans)

	Capital Project Funds	Enterprise Funds	General Government Funds	Internal Service Funds	Special Revenue Funds
Ad Valorem Taxes			\$38,325,822		\$161,019
Assessments		\$800			
Electric Collections		\$79,310,800			
Fees	\$821,000	\$2,460,727	\$5,398,403	\$5,356,741	\$1,920
Funding for Roads			\$2,036,349		
Investment Earnings		\$527,000	\$331,432	\$23,300	\$14,000
Non-recurring Grants			\$65,865		\$6,640
Operating Grants		\$2,309,965	\$394,514		\$1,495,570
Other Revenues	\$150,000	\$1,244,450	\$2,760,088	\$19,670,542	\$1,388,369
Recurring Grants					
Sales Tax			\$15,597,774		
Solid Waste Charges		\$2,583,801			
State Transfers			\$5,954,650		
Stormwater		\$3,069,929			
Water & Sewer		\$44,486,300			
Appropriated Fund Balance		\$4,508,977	\$134,023		\$3,596
Transfers In	\$13,368,455	\$11,360,711	\$3,765,063	\$411,282	
Revenues Total	\$14,339,455	\$151,863,460	\$74,763,983	\$25,461,865	\$3,071,114
Contracted Services		\$5,321,074	\$1,880,134	\$2,205,491	\$680,748
Debt Service		\$5,106,050	\$6,193,441	\$3,314,609	\$20,276
Equip Lease & Utilities	\$166,005	\$5,624,887	\$2,922,329	\$466,018	\$19,571
Equipment/Capital Outlay	\$9,912,802	\$5,181,224	\$111,981	\$3,276,152	\$209,989
Maintenance	\$600,000	\$3,470,589	\$3,094,628	\$103,726	\$2,200
Operational Support	\$3,660,648	\$17,267,299	\$11,063,968	\$12,699,553	\$1,877,495
Personnel Costs		\$19,510,049	\$52,620,652	\$3,336,166	\$216,335
Purchases - Resale		\$58,402,750	\$61,500		
Travel/Training		\$131,431	\$209,228	\$60,150	\$4,500
Reimbursement of Services		\$9,782,877	(\$9,782,877)		
Transfers Out		\$22,065,230	\$6,388,999		\$40,000
Expenditures Total	\$14,339,455	\$151,863,460	\$74,763,983	\$25,461,865	\$3,071,114

Revenues, Expenditures and Other Financing Sources/Uses

110 - General Fund

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Solid Waste Charges	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes	\$ 33,840,832	\$ 37,850,717	\$ 37,930,976	\$ 38,325,822			
Sales Tax	\$ 14,236,967	\$ 14,398,170	\$ 11,555,395	\$ 15,597,774			
Fees	\$ 4,906,591	\$ 4,860,600	\$ 4,761,426	\$ 4,373,003			
Investment Earnings	\$ 367,033	\$ 255,000	\$ 302,699	\$ 305,000			
State Transfers	\$ 5,737,721	\$ 5,758,000	\$ 4,329,335	\$ 5,814,650			
Operating Grants	\$ 369,142	\$ 549,498	\$ 274,810	\$ 394,514			
Other Revenues	\$ 2,307,214	\$ 3,382,825	\$ 3,019,125	\$ 2,030,788			
Non-recurring Grants	\$ 68,095	\$ 106,685	\$ 34,549	\$ 65,865			
Transfers In	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000			
Appropriated Fund Balance	\$ -	\$ 2,310,144	\$ -	\$ -			
Revenues Total	\$ 63,833,845	\$ 71,471,639	\$ 64,208,316	\$ 68,907,416			
Personnel Costs	\$ 45,006,293	\$ 49,204,127	\$ 47,325,461	\$ 50,109,686			
Contracted Services	\$ 1,349,358	\$ 2,726,401	\$ 1,787,536	\$ 1,777,384			
Travel/Training	\$ 278,736	\$ 318,203	\$ 216,104	\$ 205,228			
Operational Support	\$ 8,207,950	\$ 8,642,514	\$ 7,677,578	\$ 10,104,749			
Equipment/Capital Outlay	\$ 427,382	\$ 306,982	\$ 273,757	\$ 79,981			
Equip Lease & Utilities	\$ 2,437,092	\$ 2,652,534	\$ 2,510,225	\$ 2,659,114			
Maintenance	\$ 2,288,766	\$ 2,720,983	\$ 2,257,208	\$ 1,508,577			
Debt Service	\$ 3,928,395	\$ 6,000,329	\$ 5,316,980	\$ 5,580,046			
Purchases - Resale	\$ 84,330	\$ 89,640	\$ 80,272	\$ 61,500			
Transfers Out	\$ 7,311,327	\$ 7,725,087	\$ 7,725,087	\$ 6,388,999			
Reimbursement of Services	\$ (8,064,812)	\$ (8,915,161)	\$ (8,666,484)	\$ (9,567,848)			
Expenditures Total	\$ 63,254,817	\$ 71,471,639	\$ 66,503,722	\$ 68,907,416			

Revenues, Expenditures and Other Financing Sources/Uses

113 - Webb Project

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 3,723	\$	\$ -	\$	\$ 3,158	\$	\$ -
Other Revenues	\$ 231,629	\$	\$ -	\$	\$ -	\$	\$ -
Appropriated Fund Balance	\$ -	\$	\$ 120,000	\$	\$ -	\$	\$ -
Revenues Total	\$ 235,352	\$	\$ 120,000	\$	\$ 3,158	\$	\$ -
Operational Support	\$ -	\$	\$ 120,000	\$	\$ -	\$	\$ -
Debt Service	\$ 379,554	\$	\$ -	\$	\$ -	\$	\$ -
Expenditures Total	\$ 379,554	\$	\$ 120,000	\$	\$ -	\$	\$ -

Revenues, Expenditures and Other Financing Sources/Uses

114 - Conference Center Operations

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 31,947	\$	22,000	\$	2,075	\$	-
Other Revenues	\$ 673,650	\$	8,113,179	\$	8,194,165	\$	577,700
Transfers In	\$ 40,000	\$	40,000	\$	40,000	\$	40,000
Appropriated Fund Balance	\$ -	\$	811,439	\$	-	\$	134,023
Revenues Total	\$ 745,597	\$	8,986,618	\$	8,236,240	\$	751,723
Contracted Services	\$ 14,241	\$	10,701	\$	6,667	\$	-
Operational Support	\$ 48,321	\$	357,288	\$	67,492	\$	128,328
Equipment/Capital Outlay	\$ -	\$	21,146	\$	21,146	\$	-
Maintenance	\$ 14,503	\$	29,249	\$	12,133	\$	10,000
Debt Service	\$ 424,709	\$	8,568,234	\$	8,052,569	\$	613,395
Expenditures Total	\$ 501,773	\$	8,986,618	\$	8,160,007	\$	751,723

Revenues, Expenditures and Other Financing Sources/Uses

115 - Solid Waste Disposal Tax

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 963	\$	\$ -	\$	\$ 918	\$	\$ -
Other Revenues	\$ 53,333	\$	\$ 40,000	\$	\$ 58,003	\$	\$ 40,000
Appropriated Fund Balance	\$ -	\$	\$ 56,768	\$	\$ -	\$	\$ -
Revenues Total	\$ 54,296	\$	\$ 96,768	\$	\$ 58,921	\$	\$ 40,000
Operational Support	\$ -	\$	\$ 10,000	\$	\$ -	\$	\$ 40,000
Equip Lease & Utilities	\$ 15,480	\$	\$ 81,768	\$	\$ -	\$	\$ -
Transfers Out	\$ 58,000	\$	\$ 5,000	\$	\$ 5,000	\$	\$ -
Expenditures Total	\$ 73,480	\$	\$ 96,768	\$	\$ 5,000	\$	\$ 40,000

Revenues, Expenditures and Other Financing Sources/Uses

119 - Technology Support

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$ 40,913	\$	\$ 35,000	\$	\$ 53,836	\$	\$ 35,400
Investment Earnings	\$ 2,972	\$	\$ 2,000	\$	\$ 1,242	\$	\$ 1,432
Other Revenues	\$ 15	\$	\$ -	\$	\$ 91	\$	\$ -
Appropriated Fund Balance	\$ -	\$	\$ 96,856	\$	\$ -	\$	\$ -
Revenues Total	\$ 43,900	\$	\$ 133,856	\$	\$ 55,169	\$	\$ 36,832
Contracted Services	\$ 87,553	\$	\$ 106,369	\$	\$ 57,293	\$	\$ 27,550
Travel/Training	\$ -	\$	\$ 2,500	\$	\$ -	\$	\$ -
Operational Support	\$ 8,860	\$	\$ 24,987	\$	\$ 15,437	\$	\$ 9,282
Expenditures Total	\$ 96,412	\$	\$ 133,856	\$	\$ 72,730	\$	\$ 36,832

Revenues, Expenditures and Other Financing Sources/Uses
120 - Building Services

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$	-	\$	-	\$	-	\$ 990,000
Other Revenues	\$	-	\$	-	\$	-	\$ 100
Revenues Total	\$	-	\$	-	\$	-	\$ 990,100
Personnel Costs	\$	-	\$	-	\$	-	\$ 815,651
Travel/Training	\$	-	\$	-	\$	-	\$ 4,000
Operational Support	\$	-	\$	-	\$	-	\$ 155,266
Equip Lease & Utilities	\$	-	\$	-	\$	-	\$ 10,163
Maintenance	\$	-	\$	-	\$	-	\$ 5,020
Expenditures Total	\$	-	\$	-	\$	-	\$ 990,100

Prior to FY 2021, this was part of the General Fund

Revenues, Expenditures and Other Financing Sources/Uses

170 - Powell Bill

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 21,960	\$	\$ 12,000	\$	\$ 24,414	\$	\$ 25,000
State Transfers	\$ 200,831	\$	\$ 140,000	\$	\$ 63,595	\$	\$ 140,000
Other Revenues	\$ 1,503	\$	\$ 1,500	\$	\$ 3,865	\$	\$ 1,500
Funding for Roads	\$ 2,036,349	\$	\$ 2,036,349	\$	\$ 2,023,631	\$	\$ 2,036,349
Transfers In	\$ 1,725,063	\$	\$ 1,725,063	\$	\$ 1,725,063	\$	\$ 1,725,063
Appropriated Fund Balance	\$ -	\$	\$ 1,892,648	\$	\$ -	\$	\$ -
Revenues Total	\$ 3,985,706	\$	\$ 5,807,560	\$	\$ 3,840,568	\$	\$ 3,927,912
Personnel Costs	\$ 1,341,582	\$	\$ 1,662,742	\$	\$ 1,542,627	\$	\$ 1,695,315
Contracted Services	\$ -	\$	\$ 5,215	\$	\$ 5,210	\$	\$ 5,200
Travel/Training	\$ 5,357	\$	\$ 11,127	\$	\$ 725	\$	\$ -
Operational Support	\$ 179,375	\$	\$ 195,438	\$	\$ 170,723	\$	\$ 606,343
Equipment/Capital Outlay	\$ 23,073	\$	\$ 17,023	\$	\$ 12,021	\$	\$ 12,000
Equip Lease & Utilities	\$ 352,044	\$	\$ 298,778	\$	\$ 281,599	\$	\$ 253,052
Maintenance	\$ 300,088	\$	\$ 3,835,891	\$	\$ 3,347,376	\$	\$ 1,571,031
Reimbursement of Services	\$ (110,947)	\$	\$ (218,654)	\$	\$ (279,444)	\$	\$ (215,029)
Expenditures Total	\$ 2,090,572	\$	\$ 5,807,560	\$	\$ 5,080,837	\$	\$ 3,927,912

Revenues, Expenditures and Other Financing Sources/Uses

173 - Fed Asset Forfeiture Trust

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 13,659	\$	\$ -	\$	\$ 9,993	\$	\$ -
Other Revenues	\$ 245,308	\$	\$ 80,000	\$	\$ 66,011	\$	\$ 80,000
Appropriated Fund Balance	\$ -	\$	\$ 592,846	\$	\$ -	\$	\$ -
Revenues Total	\$ 258,966	\$	\$ 672,846	\$	\$ 76,004	\$	\$ 80,000
Contracted Services	\$ 98,276	\$	\$ 266,757	\$	\$ 81,246	\$	\$ 60,000
Travel/Training	\$ 7,947	\$	\$ 9,490	\$	\$ 9,490	\$	\$ -
Operational Support	\$ 945	\$	\$ 311,198	\$	\$ 23,092	\$	\$ -
Equipment/Capital Outlay	\$ 81,210	\$	\$ 85,401	\$	\$ 76,487	\$	\$ 20,000
Expenditures Total	\$ 188,378	\$	\$ 672,846	\$	\$ 190,315	\$	\$ 80,000

Revenues, Expenditures and Other Financing Sources/Uses

174 - State Asset Forfeiture Fd

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 2,167	\$	\$ -	\$	\$ 2,016	\$	\$ -
Other Revenues	\$ 73,153	\$	\$ 30,000	\$	\$ 56,900	\$	\$ 30,000
Appropriated Fund Balance	\$ -	\$	\$ 103,375	\$	\$ -	\$	\$ -
Revenues Total	\$ 75,320	\$	\$ 133,375	\$	\$ 58,916	\$	\$ 30,000
Contracted Services	\$ -	\$	\$ 30,000	\$	\$ -	\$	\$ 10,000
Travel/Training	\$ -	\$	\$ 9,900	\$	\$ -	\$	\$ -
Operational Support	\$ -	\$	\$ 60,100	\$	\$ -	\$	\$ 20,000
Transfers Out	\$ -	\$	\$ 33,375	\$	\$ 33,375	\$	\$ -
Expenditures Total	\$ -	\$	\$ 133,375	\$	\$ 33,375	\$	\$ 30,000

Revenues, Expenditures and Other Financing Sources/Uses

176 - Local Law Enf Block Grant

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 406	\$	\$ -	\$	\$ 170	\$	\$ -
Operating Grants	\$ -	\$	\$ 189,125	\$	\$ 20,521	\$	\$ -
Non-recurring Grants	\$ -	\$	\$ 23,950	\$	\$ 23,065	\$	\$ -
Recurring Grants	\$ 8,986	\$	\$ 153,549	\$	\$ 80,882	\$	\$ -
Transfers In	\$ -	\$	\$ 33,375	\$	\$ 33,375	\$	\$ -
Appropriated Fund Balance	\$ -	\$	\$ 16,579	\$	\$ -	\$	\$ -
Revenues Total	\$ 9,392	\$	\$ 416,578	\$	\$ 158,013	\$	\$ -
Personnel Costs	\$ -	\$	\$ 114,000	\$	\$ 31,031	\$	\$ -
Contracted Services	\$ 8,986	\$	\$ 51,287	\$	\$ 24,456	\$	\$ -
Travel/Training	\$ -	\$	\$ 2,500	\$	\$ -	\$	\$ -
Operational Support	\$ -	\$	\$ 116,171	\$	\$ 35,417	\$	\$ -
Equipment/Capital Outlay	\$ -	\$	\$ 132,620	\$	\$ 61,396	\$	\$ -
Expenditures Total	\$ 8,986	\$	\$ 416,578	\$	\$ 152,301	\$	\$ -

Revenues, Expenditures and Other Financing Sources/Uses

244 - C.P.-Airport Projects

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 901	\$	-	\$	502	\$	-
Other Revenues	\$ 339,661	\$	2,677,466	\$	234,995	\$	150,000
Transfers In	\$ 16,667	\$	16,667	\$	16,667	\$	16,667
Appropriated Fund Balance	\$ -	\$	163,502	\$	-	\$	-
Revenues Total	\$ 357,229	\$	2,857,635	\$	252,164	\$	166,667
Contracted Services	\$ 270,877	\$	739,337	\$	345,891	\$	-
Equipment/Capital Outlay	\$ 17,643	\$	2,112,447	\$	118,172	\$	166,667
Maintenance	\$ 51,141	\$	5,851	\$	750	\$	-
Expenditures Total	\$ 339,661	\$	2,857,635	\$	464,812	\$	166,667

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 14,399	\$ -	\$ -	\$ 51,517	\$ -		-
State Transfers	\$ 3,460	\$ 4,841,647	\$ -	\$ (323,362)	\$ -		-
Other Revenues	\$ -	\$ -	\$ -	\$ 1	\$ -		-
Transfers In	\$ -	\$ 586,000	\$ -	\$ 586,000	\$ 478,000		478,000
Appropriated Fund Balance	\$ -	\$ 3,177,860	\$ -	\$ -	\$ -		-
Revenues Total	\$ 17,859	\$ 8,605,507	\$ -	\$ 314,156	\$ 478,000		478,000
Contracted Services	\$ 141,307	\$ 458,184	\$ -	\$ 279,218	\$ -		-
Operational Support	\$ 56	\$ 104,400	\$ -	\$ -	\$ -		-
Equipment/Capital Outlay	\$ 219,708	\$ 7,762,923	\$ -	\$ 100,011	\$ 478,000		478,000
Maintenance	\$ 38,980	\$ 280,000	\$ -	\$ 200,000	\$ -		-
Expenditures Total	\$ 400,051	\$ 8,605,507	\$ -	\$ 579,229	\$ 478,000		478,000

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$ 90,965	\$	-	\$	-	\$	-
Investment Earnings	\$ 26,489	\$	270,000	\$	275,929	\$	-
State Transfers	\$ 59,280	\$	29,412	\$	25,937	\$	-
Operating Grants	\$ -	\$	140,000	\$	140,000	\$	-
Other Revenues	\$ 66,479	\$	25,901,288	\$	24,098,273	\$	-
Non-recurring Grants	\$ 76,623	\$	26,883	\$	(119,799)	\$	-
Transfers In	\$ 1,759,580	\$	2,600,000	\$	2,600,000	\$	33,005
Appropriated Fund Balance	\$ -	\$	1,630,829	\$	-	\$	-
Revenues Total	\$ 2,079,417	\$	30,598,412	\$	27,020,339	\$	33,005
Contracted Services	\$ 960,465	\$	1,097,106	\$	638,528	\$	-
Travel/Training	\$ 3,047	\$	71	\$	-	\$	-
Operational Support	\$ 4,926	\$	641,821	\$	17,289	\$	-
Equipment/Capital Outlay	\$ 397,919	\$	28,448,727	\$	13,101,757	\$	-
Equip Lease & Utilities	\$ 31,396	\$	50,049	\$	35,205	\$	33,005
Maintenance	\$ 22	\$	103	\$	103	\$	-
Debt Service	\$ -	\$	360,535	\$	358,640	\$	-
Expenditures Total	\$ 1,397,776	\$	30,598,412	\$	14,151,521	\$	33,005

Revenues, Expenditures and Other Financing Sources/Uses
284 - Downtown Capital Projects

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$	131	\$	-	\$	787	\$ -
Transfers In	\$	-	\$	319,000	\$	319,000	\$ 1,233,000
Revenues Total	\$	131	\$	319,000	\$	319,787	\$ 1,233,000
Contracted Services	\$	-	\$	319,000	\$	97,512	\$ -
Operational Support	\$	-	\$	-	\$	-	\$ 61,660
Equipment/Capital Outlay	\$	-	\$	-	\$	-	\$ 1,038,340
Equip Lease & Utilities	\$	-	\$	-	\$	-	\$ 133,000
Expenditures Total	\$	-	\$	319,000	\$	97,512	\$ 1,233,000

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 93	\$ -	\$ 54	-
Transfers In	\$ 3,977	\$ 3,977	\$ 3,977	3,977
Revenues Total	\$ 4,070	\$ 3,977	\$ 4,031	3,977
Debt Service	\$ 3,977	\$ 3,977	\$ 3,977	3,977
Expenditures Total	\$ 3,977	\$ 3,977	\$ 3,977	3,977

Revenues, Expenditures and Other Financing Sources/Uses

330 - Water & Sewer Fund

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Water & Sewer	\$ 39,122,030	\$	\$ 39,675,695	\$	\$ 39,242,607	\$	\$ 44,486,300
Fees	\$ 1,114,504	\$	\$ 843,027	\$	\$ 1,013,390	\$	\$ 1,019,177
Assessments	\$ 5,067	\$	\$ 2,800	\$	\$ 2,082	\$	\$ 800
Investment Earnings	\$ 81,555	\$	\$ 60,000	\$	\$ 73,308	\$	\$ 70,000
Other Revenues	\$ 123,648	\$	\$ 75,000	\$	\$ 81,239	\$	\$ 73,000
Transfers In	\$ 925,000	\$	\$ 625,000	\$	\$ 625,000	\$	\$ -
Appropriated Fund Balance	\$ -	\$	\$ 615,511	\$	\$ -	\$	\$ -
Revenues Total	\$ 41,371,803	\$	\$ 41,897,033	\$	\$ 41,037,626	\$	\$ 45,649,277
Personnel Costs	\$ 8,684,735	\$	\$ 9,735,764	\$	\$ 8,877,517	\$	\$ 10,109,935
Contracted Services	\$ 3,082,087	\$	\$ 3,055,808	\$	\$ 2,662,010	\$	\$ 1,991,532
Travel/Training	\$ 66,193	\$	\$ 73,040	\$	\$ 55,500	\$	\$ 62,410
Operational Support	\$ 6,616,815	\$	\$ 7,173,910	\$	\$ 7,000,807	\$	\$ 9,540,748
Equipment/Capital Outlay	\$ 429,480	\$	\$ 732,341	\$	\$ 606,470	\$	\$ 257,700
Equip Lease & Utilities	\$ 5,077,329	\$	\$ 5,211,476	\$	\$ 5,107,094	\$	\$ 4,472,040
Maintenance	\$ 2,422,944	\$	\$ 3,171,122	\$	\$ 2,888,862	\$	\$ 1,924,081
Debt Service	\$ 7,233,459	\$	\$ 6,724,426	\$	\$ 4,977,136	\$	\$ 5,038,391
Transfers Out	\$ 3,815,952	\$	\$ 1,375,000	\$	\$ 1,375,000	\$	\$ 7,293,470
Reimbursement of Services	\$ 3,942,808	\$	\$ 4,644,146	\$	\$ 4,483,839	\$	\$ 4,958,970
Expenditures Total	\$ 41,371,803	\$	\$ 41,897,033	\$	\$ 38,034,236	\$	\$ 45,649,277

Revenues, Expenditures and Other Financing Sources/Uses

331 - Electric Fund

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Electric Collections	\$ 76,729,012	\$	79,434,194	\$	74,046,177	\$	79,310,800
Fees	\$ 889,719	\$	901,200	\$	749,674	\$	862,000
Investment Earnings	\$ 245,745	\$	100,000	\$	269,010	\$	250,000
Other Revenues	\$ 1,064,712	\$	5,947,226	\$	6,010,774	\$	951,250
Non-recurring Grants	\$ 15,000	\$	-	\$	-	\$	-
Transfers In	\$ 42,000	\$	-	\$	-	\$	-
Appropriated Fund Balance	\$ -	\$	5,926,857	\$	-	\$	-
Revenues Total	\$ 78,986,188	\$	92,309,477	\$	81,075,636	\$	81,374,050
Personnel Costs	\$ 4,244,497	\$	4,590,522	\$	4,472,237	\$	4,605,884
Contracted Services	\$ 949,439	\$	1,264,220	\$	1,086,202	\$	1,027,171
Travel/Training	\$ 55,142	\$	82,605	\$	43,675	\$	64,490
Operational Support	\$ 2,792,359	\$	3,475,027	\$	3,017,292	\$	4,020,085
Equipment/Capital Outlay	\$ 396,789	\$	291,718	\$	139,778	\$	142,355
Equip Lease & Utilities	\$ 442,151	\$	428,386	\$	380,408	\$	356,424
Maintenance	\$ 926,133	\$	1,312,683	\$	1,096,873	\$	919,028
Debt Service	\$ 16,869	\$	65,632	\$	65,632	\$	63,682
Purchases - Resale	\$ 56,523,749	\$	72,690,804	\$	53,857,637	\$	58,402,750
Transfers Out	\$ 5,160,000	\$	5,160,000	\$	5,160,000	\$	8,556,195
Reimbursement of Services	\$ 2,902,196	\$	2,947,880	\$	2,939,582	\$	3,215,986
Expenditures Total	\$ 74,409,324	\$	92,309,477	\$	72,259,317	\$	81,374,050

Revenues, Expenditures and Other Financing Sources/Uses

332 - Transit System Fund

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$ 147,348	\$	173,013	\$	109,019	\$	144,000
Investment Earnings	\$ (365)	\$	2,500	\$	(162)	\$	-
Operating Grants	\$ 2,210,032	\$	2,467,078	\$	884,023	\$	2,309,965
Other Revenues	\$ 243,335	\$	6,692,275	\$	819,195	\$	219,000
Transfers In	\$ 682,046	\$	994,764	\$	994,764	\$	995,000
Appropriated Fund Balance	\$ -	\$	21,316	\$	-	\$	-
Revenues Total	\$ 3,282,396	\$	10,350,946	\$	2,806,839	\$	3,667,965
Personnel Costs	\$ 1,419,710	\$	1,579,019	\$	1,483,311	\$	1,649,681
Contracted Services	\$ 216,788	\$	215,657	\$	186,231	\$	218,123
Travel/Training	\$ 4,476	\$	3,200	\$	980	\$	3,200
Operational Support	\$ 233,961	\$	6,840,401	\$	278,000	\$	309,377
Equipment/Capital Outlay	\$ 1,151,937	\$	1,063,452	\$	171,191	\$	831,169
Equip Lease & Utilities	\$ 13,945	\$	23,721	\$	16,131	\$	19,890
Maintenance	\$ 134,813	\$	165,311	\$	237,196	\$	160,230
Reimbursement of Services	\$ 343,571	\$	460,185	\$	433,618	\$	476,295
Expenditures Total	\$ 3,519,199	\$	10,350,946	\$	2,806,658	\$	3,667,965

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Solid Waste Charges	\$ 2,460,723	\$	2,498,000	\$	2,517,582	\$	2,583,801
Fees	\$ 318,901	\$	406,800	\$	568,251	\$	418,500
Investment Earnings	\$ 6,911	\$	5,000	\$	9,194	\$	7,000
Other Revenues	\$ 8,075	\$	5,650	\$	2,336	\$	1,200
Transfers In	\$ 2,738,448	\$	2,907,593	\$	2,907,593	\$	3,008,264
Appropriated Fund Balance	\$ -	\$	162,586	\$	-	\$	-
Revenues Total	\$ 5,533,058	\$	5,985,629	\$	6,004,956	\$	6,018,765
Personnel Costs	\$ 2,303,974	\$	2,487,228	\$	2,303,371	\$	2,513,242
Contracted Services	\$ 1,503,725	\$	1,867,812	\$	1,883,492	\$	1,968,304
Travel/Training	\$ 4,103	\$	6,000	\$	4,972	\$	-
Operational Support	\$ 537,126	\$	596,639	\$	539,991	\$	544,891
Equipment/Capital Outlay	\$ 303,254	\$	-	\$	-	\$	-
Equip Lease & Utilities	\$ 541,444	\$	616,749	\$	609,534	\$	655,578
Maintenance	\$ 337,175	\$	411,201	\$	365,292	\$	336,750
Expenditures Total	\$ 5,530,801	\$	5,985,629	\$	5,706,652	\$	6,018,765

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Stormwater	\$ 2,616,429	\$	2,661,178	\$	2,625,577	\$	3,069,929
Fees	\$ 16,757	\$	17,050	\$	12,085	\$	17,050
Investment Earnings	\$ 6,342	\$	5,000	\$	4,839	\$	5,000
Other Revenues	\$ 1,046	\$	-	\$	1,331	\$	-
Transfers In	\$ 19,000	\$	-	\$	-	\$	-
Appropriated Fund Balance	\$ -	\$	83,000	\$	-	\$	-
Revenues Total	\$ 2,659,573	\$	2,766,228	\$	2,643,832	\$	3,091,979
Personnel Costs	\$ 459,010	\$	637,518	\$	521,608	\$	631,307
Contracted Services	\$ 48,339	\$	115,855	\$	95,886	\$	115,944
Travel/Training	\$ 3,060	\$	5,725	\$	3,489	\$	1,331
Operational Support	\$ 266,606	\$	303,116	\$	284,301	\$	362,628
Equipment/Capital Outlay	\$ 5,850	\$	-	\$	-	\$	-
Equip Lease & Utilities	\$ 30,265	\$	34,991	\$	32,127	\$	120,955
Maintenance	\$ 99,686	\$	130,195	\$	93,828	\$	130,500
Transfers Out	\$ 814,761	\$	449,085	\$	449,085	\$	597,688
Reimbursement of Services	\$ 995,200	\$	1,089,743	\$	1,096,191	\$	1,131,626
Expenditures Total	\$ 2,722,778	\$	2,766,228	\$	2,576,514	\$	3,091,979

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 215,860	\$	120,000	\$	115,692	\$	160,000
Other Revenues	\$ 11	\$	-	\$	-	\$	-
Transfers In	\$ 3,685,952	\$	1,300,000	\$	1,300,000	\$	7,143,470
Appropriated Fund Balance	\$ -	\$	9,262,885	\$	-	\$	803,977
Revenues Total	\$ 3,901,823	\$	10,682,885	\$	1,415,692	\$	8,107,447
Operational Support	\$ -	\$	2,077,108	\$	-	\$	2,489,570
Transfers Out	\$ 3,949,777	\$	8,605,777	\$	8,605,777	\$	5,617,877
Expenditures Total	\$ 3,949,777	\$	10,682,885	\$	8,605,777	\$	8,107,447

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 30,267	\$	15,000	\$	22,745	\$	20,000
Transfers In	\$ 130,000	\$	75,000	\$	75,000	\$	150,000
Appropriated Fund Balance	\$ -	\$	1,895,000	\$	-	\$	2,030,000
Revenues Total	\$ 160,267	\$	1,985,000	\$	97,745	\$	2,200,000
Equipment/Capital Outlay	\$ -	\$	1,985,000	\$	-	\$	2,200,000
Expenditures Total	\$ -	\$	1,985,000	\$	-	\$	2,200,000

Revenues, Expenditures and Other Financing Sources/Uses

352 - Electric Renwal & Replace

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 26,678	\$	\$ 15,000	\$	\$ 19,744	\$	\$ 15,000
Transfers In	\$ 60,000	\$	\$ 60,000	\$	\$ 60,000	\$	\$ 60,000
Appropriated Fund Balance	\$ -	\$	\$ 1,600,000	\$	\$ -	\$	\$ 1,675,000
Revenues Total	\$ 86,678	\$	\$ 1,675,000	\$	\$ 79,744	\$	\$ 1,750,000
Equipment/Capital Outlay	\$ -	\$	\$ 1,675,000	\$	\$ -	\$	\$ 1,750,000
Expenditures Total	\$ -	\$	\$ 1,675,000	\$	\$ -	\$	\$ 1,750,000

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$ 378,484	\$	320,000	\$	949,151	\$	821,000
Investment Earnings	\$ 11,180	\$	-	\$	14,261	\$	-
Revenues Total	\$ 389,665	\$	320,000	\$	963,411	\$	821,000
Contracted Services	\$ -	\$	206,200	\$	206,200	\$	-
Operational Support	\$ -	\$	113,800	\$	-	\$	821,000
Transfers Out	\$ 2,000,000	\$	-	\$	-	\$	-
Expenditures Total	\$ 2,000,000	\$	320,000	\$	206,200	\$	821,000

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 111,509	\$ -	\$ 81,024	\$ -
Operating Grants	\$ 71,400	\$ 228,600	\$ 116,600	\$ -
Other Revenues	\$ 2,760,094	\$ 5,563,166	\$ 2,032,408	\$ -
Non-recurring Grants	\$ -	\$ 158,334	\$ -	\$ -
Transfers In	\$ 5,020,800	\$ 7,976,800	\$ 7,976,800	\$ 5,613,900
Appropriated Fund Balance	\$ -	\$ 1,658,142	\$ -	\$ -
Revenues Total	\$ 7,963,802	\$ 15,585,042	\$ 10,206,831	\$ 5,613,900
Contracted Services	\$ 967,986	\$ 1,818,260	\$ 1,015,522	\$ -
Operational Support	\$ 124	\$ 434,948	\$ 975	\$ 2,300,000
Equipment/Capital Outlay	\$ 9,295,030	\$ 12,166,321	\$ 3,810,851	\$ 3,063,900
Maintenance	\$ 90,852	\$ 1,165,513	\$ 833,990	\$ 250,000
Expenditures Total	\$ 10,353,993	\$ 15,585,042	\$ 5,661,339	\$ 5,613,900

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 64,862	\$	-	\$	97,420	\$	-
State Transfers	\$ -	\$	141,044	\$	-	\$	-
Other Revenues	\$ 358	\$	5,389,195	\$	5,431,398	\$	-
Transfers In	\$ 2,000,000	\$	2,000,000	\$	2,000,000	\$	5,396,195
Appropriated Fund Balance	\$ -	\$	3,692,106	\$	-	\$	-
Revenues Total	\$ 2,065,219	\$	11,222,345	\$	7,528,818	\$	5,396,195
Contracted Services	\$ 244,068	\$	908,968	\$	160,216	\$	-
Operational Support	\$ -	\$	5,938,700	\$	-	\$	-
Equipment/Capital Outlay	\$ 1,068,051	\$	3,729,994	\$	1,334,228	\$	5,046,195
Maintenance	\$ 573,246	\$	644,683	\$	540,549	\$	350,000
Transfers Out	\$ 42,000	\$	-	\$	-	\$	-
Expenditures Total	\$ 1,927,365	\$	11,222,345	\$	2,034,993	\$	5,396,195

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 14,106	\$ -	\$ 11,689	\$ -
Other Revenues	\$ 4,027	\$ -	\$ 1,500	\$ -
Transfers In	\$ 814,761	\$ 449,085	\$ 449,085	\$ 597,688
Appropriated Fund Balance	\$ -	\$ 943,053	\$ -	\$ -
Revenues Total	\$ 832,894	\$ 1,392,138	\$ 462,274	\$ 597,688
Contracted Services	\$ 46,110	\$ 99,346	\$ 62,548	\$ -
Operational Support	\$ 379,626	\$ 835,844	\$ 460,604	\$ 477,988
Equipment/Capital Outlay	\$ 249,213	\$ 456,948	\$ 133,929	\$ 119,700
Transfers Out	\$ 19,000	\$ -	\$ -	\$ -
Expenditures Total	\$ 693,949	\$ 1,392,138	\$ 657,081	\$ 597,688

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 2,048	\$	-	\$	1,530	\$	-
Non-recurring Grants	\$ 6,648	\$	6,647	\$	6,648	\$	6,640
Revenues Total	\$ 8,696	\$	6,647	\$	8,178	\$	6,640
Contracted Services	\$ -	\$	6,647	\$	-	\$	6,640
Expenditures Total	\$ -	\$	6,647	\$	-	\$	6,640

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ (6,903)	\$ -	\$ (5,417)	\$ -
Operating Grants	\$ 571,649	\$ 1,058,632	\$ 898,292	\$ 656,830
Other Revenues	\$ 59,492	\$ 11,000	\$ 30,930	\$ 2,315
Appropriated Fund Balance	\$ -	\$ 974,670	\$ -	\$ -
Revenues Total	\$ 624,239	\$ 2,044,302	\$ 923,806	\$ 659,145
Personnel Costs	\$ 118,502	\$ 128,787	\$ 127,472	\$ 135,241
Contracted Services	\$ 293,235	\$ 965,026	\$ 372,269	\$ 309,598
Travel/Training	\$ 2,332	\$ 4,247	\$ 3,638	\$ 3,000
Operational Support	\$ 204,383	\$ 364,600	\$ 23,950	\$ 18,446
Equipment/Capital Outlay	\$ 28,433	\$ 423,823	\$ 280,978	\$ 184,989
Equip Lease & Utilities	\$ 1,793	\$ 2,500	\$ 1,860	\$ 7,671
Maintenance	\$ 462	\$ 200	\$ 57	\$ 200
Debt Service	\$ -	\$ 163,258	\$ 163,258	\$ -
Reimbursement of Services	\$ (8,016)	\$ (8,139)	\$ (7,302)	\$ -
Expenditures Total	\$ 641,123	\$ 2,044,302	\$ 966,180	\$ 659,145

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 88	\$ -	\$ 63	\$ -
Other Revenues	\$ 16,680	\$ 28,140	\$ 16,680	\$ 16,680
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ 3,596
Revenues Total	\$ 16,768	\$ 28,140	\$ 16,743	\$ 20,276
Operational Support	\$ -	\$ 8,410	\$ -	\$ -
Debt Service	\$ 20,147	\$ 19,730	\$ 19,730	\$ 20,276
Expenditures Total	\$ 20,147	\$ 28,140	\$ 19,730	\$ 20,276

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ (826)	\$ 1,000	\$ (607)	\$ -
Operating Grants	\$ 737,328	\$ 745,759	\$ 213,484	\$ 838,740
Other Revenues	\$ 144,066	\$ 459,900	\$ 486,960	\$ 357,000
Appropriated Fund Balance	\$ -	\$ 174,821	\$ -	\$ -
Revenues Total	\$ 880,569	\$ 1,381,480	\$ 699,837	\$ 1,195,740
Personnel Costs	\$ 74,308	\$ 89,899	\$ 67,957	\$ 81,094
Contracted Services	\$ 652,668	\$ 907,781	\$ 134,810	\$ 358,620
Travel/Training	\$ 1,032	\$ 1,500	\$ 468	\$ 1,500
Operational Support	\$ 316,086	\$ 379,596	\$ 228,972	\$ 753,526
Equip Lease & Utilities	\$ 83	\$ 1,500	\$ 1,290	\$ 1,000
Transfers Out	\$ -	\$ 1,204	\$ 1,204	\$ -
Expenditures Total	\$ 1,044,177	\$ 1,381,480	\$ 434,701	\$ 1,195,740

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ -	\$	\$ -	\$	\$ -	\$	\$ -
Other Revenues	\$ 702,016	\$	\$ 759,700	\$	\$ 628,932	\$	\$ 760,000
Revenues Total	\$ 702,016	\$	\$ 759,700	\$	\$ 628,932	\$	\$ 760,000
Operational Support	\$ 702,016	\$	\$ 759,700	\$	\$ 593,782	\$	\$ 760,000
Expenditures Total	\$ 702,016	\$	\$ 759,700	\$	\$ 593,782	\$	\$ 760,000

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Ad Valorem Taxes	\$ 131,866	\$	\$ 157,000	\$	\$ 163,261	\$	\$ 161,019
Fees	\$ 2,150	\$	\$ 2,920	\$	\$ 2,020	\$	\$ 1,920
Investment Earnings	\$ 2,460	\$	\$ 1,000	\$	\$ 2,126	\$	\$ 2,000
Other Revenues	\$ 167	\$	\$ 10,000	\$	\$ 10,149	\$	\$ -
Appropriated Fund Balance	\$ -	\$	\$ 147,605	\$	\$ -	\$	\$ -
Revenues Total	\$ 136,642	\$	\$ 318,525	\$	\$ 177,555	\$	\$ 164,939
Contracted Services	\$ -	\$	\$ 5,000	\$	\$ 3,363	\$	\$ 5,890
Operational Support	\$ 74,230	\$	\$ 260,362	\$	\$ 80,691	\$	\$ 81,149
Equipment/Capital Outlay	\$ -	\$	\$ -	\$	\$ -	\$	\$ 25,000
Equip Lease & Utilities	\$ 8,121	\$	\$ 10,663	\$	\$ 7,786	\$	\$ 10,900
Maintenance	\$ -	\$	\$ 2,500	\$	\$ 2,451	\$	\$ 2,000
Transfers Out	\$ 40,000	\$	\$ 40,000	\$	\$ 40,000	\$	\$ 40,000
Expenditures Total	\$ 122,351	\$	\$ 318,525	\$	\$ 134,291	\$	\$ 164,939

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 13,288	\$ -	\$ 11,268	\$ 12,000
Other Revenues	\$ 252,232	\$ 196,024	\$ 306,392	\$ 252,374
Appropriated Fund Balance	\$ -	\$ 710,062	\$ -	\$ -
Revenues Total	\$ 265,520	\$ 906,086	\$ 317,661	\$ 264,374
Contracted Services	\$ 21,213	\$ 10,212	\$ -	\$ -
Operational Support	\$ 18,856	\$ 420,901	\$ 20,270	\$ 264,374
Equipment/Capital Outlay	\$ -	\$ 4,831	\$ -	\$ -
Equip Lease & Utilities	\$ -	\$ 120,481	\$ -	\$ -
Maintenance	\$ -	\$ 30,661	\$ -	\$ -
Transfers Out	\$ -	\$ 319,000	\$ 319,000	\$ -
Expenditures Total	\$ 40,069	\$ 906,086	\$ 339,270	\$ 264,374

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

	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Fees	\$ -	\$ 2,000	\$ -	\$ -
Investment Earnings	\$ (92)	\$ -	\$ (66)	\$ -
Revenues Total	\$ (92)	\$ 2,000	\$ (66)	\$ -
Purchases - Resale	\$ -	\$ 2,000	\$ -	\$ -
Expenditures Total	\$ -	\$ 2,000	\$ -	\$ -

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

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 16,157	\$	8,000	\$	13,169	\$	8,000
Other Revenues	\$ 9,869,953	\$	11,161,064	\$	11,049,210	\$	11,234,702
Revenues Total	\$ 9,886,110	\$	11,169,064	\$	11,062,379	\$	11,242,702
Contracted Services	\$ 360,786	\$	432,833	\$	399,451	\$	428,688
Operational Support	\$ 9,653,577	\$	10,736,231	\$	6,668,380	\$	10,814,014
Expenditures Total	\$ 10,014,363	\$	11,169,064	\$	7,067,831	\$	11,242,702

Revenues, Expenditures and Other Financing Sources/Uses

870 - Dental Self-Insurance

	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Investment Earnings	\$ 693	\$	\$ 300	\$	\$ 411	\$	\$ 300
Other Revenues	\$ 360,733	\$	\$ 340,486	\$	\$ 344,211	\$	\$ 365,486
Revenues Total	\$ 361,426	\$	\$ 340,786	\$	\$ 344,622	\$	\$ 365,786
Operational Support	\$ 356,565	\$	\$ 340,786	\$	\$ 309,643	\$	\$ 365,786
Expenditures Total	\$ 356,565	\$	\$ 340,786	\$	\$ 309,643	\$	\$ 365,786

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

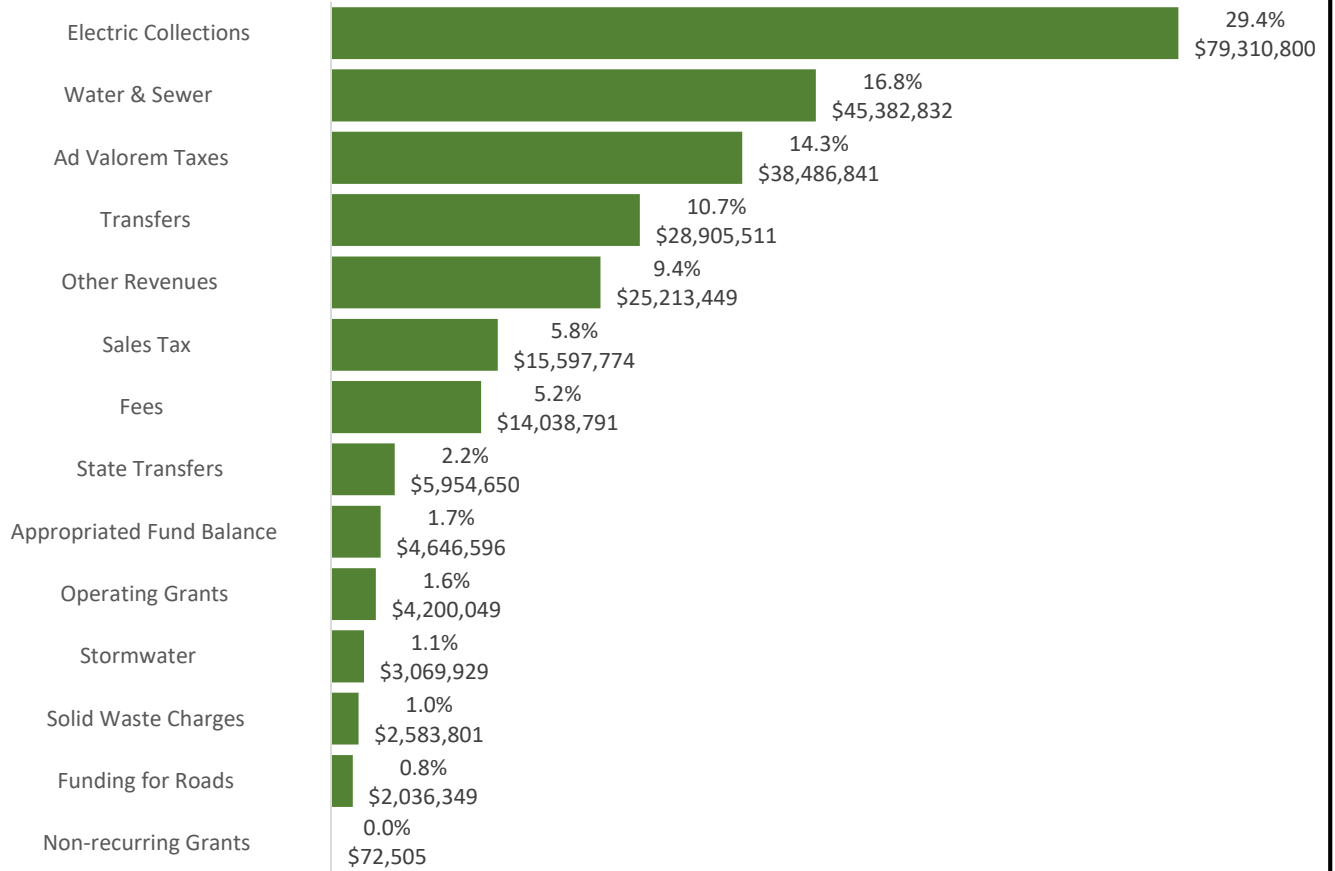
	FY 2019 Actuals	FY 2020 Budget	YTD Jun-30-2020	FY 2021 Adopted
Investment Earnings	\$ 49,947	\$ 30,000	\$ 32,230	\$ -
Other Revenues	\$ 6,996,735	\$ 6,529,706	\$ 6,213,100	\$ 6,886,811
Transfers In	\$ -	\$ -	\$ -	\$ 411,282
Appropriated Fund Balance	\$ -	\$ 1,705,133	\$ -	\$ -
Revenues Total	\$ 7,046,682	\$ 8,264,839	\$ 6,245,330	\$ 7,298,093
Contracted Services	\$ 17,289	\$ 5,500	\$ 1,115	\$ 3,950
Operational Support	\$ 639,786	\$ 772,924	\$ 534,316	\$ 714,882
Equipment/Capital Outlay	\$ 2,901,623	\$ 3,912,366	\$ 2,768,416	\$ 3,246,452
Maintenance	\$ 181	\$ 6,439	\$ 4,548	\$ 18,200
Debt Service	\$ 3,563,585	\$ 3,567,610	\$ 3,235,688	\$ 3,314,609
Expenditures Total	\$ 7,122,465	\$ 8,264,839	\$ 6,544,083	\$ 7,298,093

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

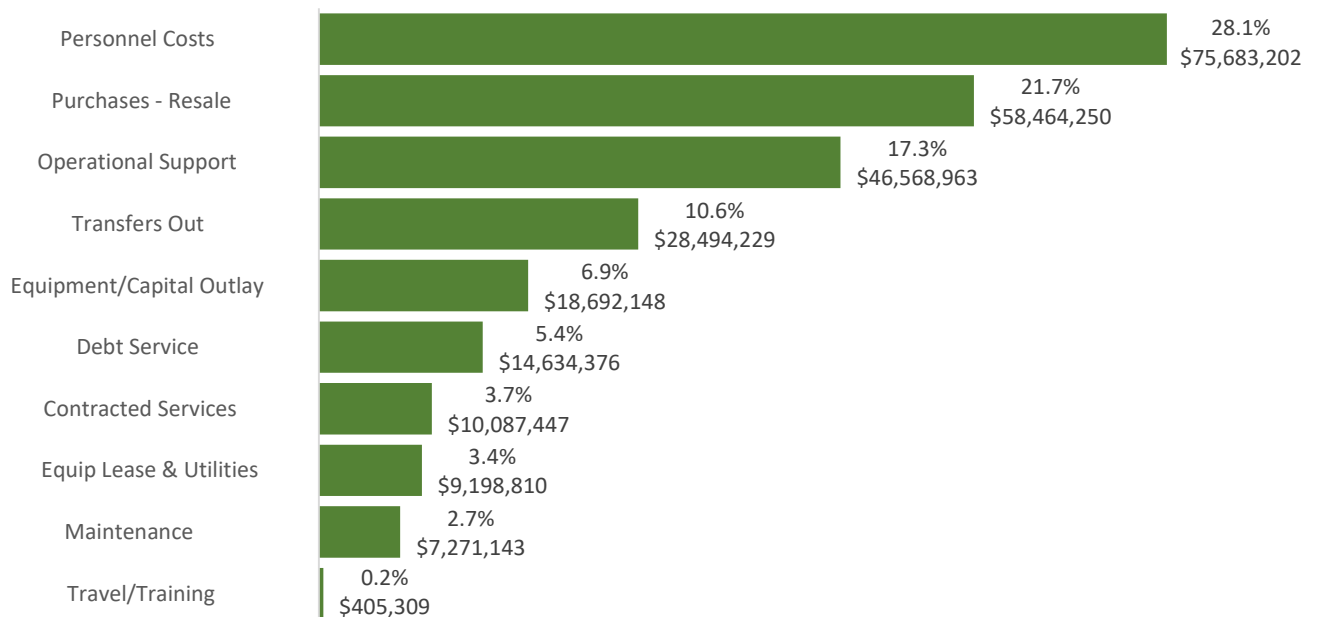
	FY 2019		FY 2020		YTD		FY 2021
	Actuals		Budget		Jun-30-2020		Adopted
Fees	\$ 4,797,938	\$	5,067,885	\$	5,067,710	\$	5,356,741
Investment Earnings	\$ 26,644	\$	12,000	\$	16,053	\$	15,000
Other Revenues	\$ 1,599,330	\$	1,771,584	\$	1,255,887	\$	1,183,543
Transfers In	\$ 1,547,523	\$	-	\$	-	\$	-
Appropriated Fund Balance	\$ -	\$	3,227,495	\$	-	\$	-
Revenues Total	\$ 7,971,435	\$	10,078,964	\$	6,339,650	\$	6,555,284
Personnel Costs	\$ 3,312,320	\$	3,570,771	\$	3,485,333	\$	3,336,166
Contracted Services	\$ 1,392,869	\$	1,839,683	\$	1,480,592	\$	1,772,853
Travel/Training	\$ 29,861	\$	70,263	\$	31,700	\$	60,150
Operational Support	\$ 1,121,300	\$	3,221,511	\$	2,304,362	\$	804,871
Equipment/Capital Outlay	\$ 62,676	\$	827,227	\$	633,909	\$	29,700
Equip Lease & Utilities	\$ 472,152	\$	450,665	\$	427,541	\$	466,018
Maintenance	\$ 93,465	\$	98,844	\$	36,015	\$	85,526
Expenditures Total	\$ 6,484,642	\$	10,078,964	\$	8,399,452	\$	6,555,284



Where the Money Comes From

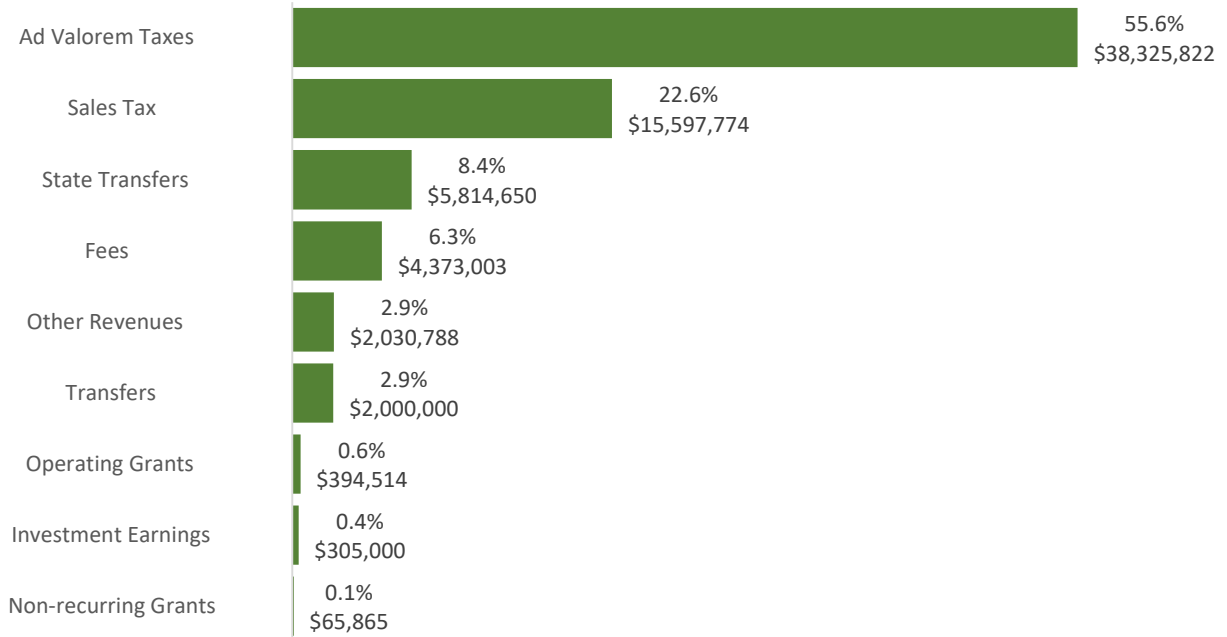


Where the Money Goes

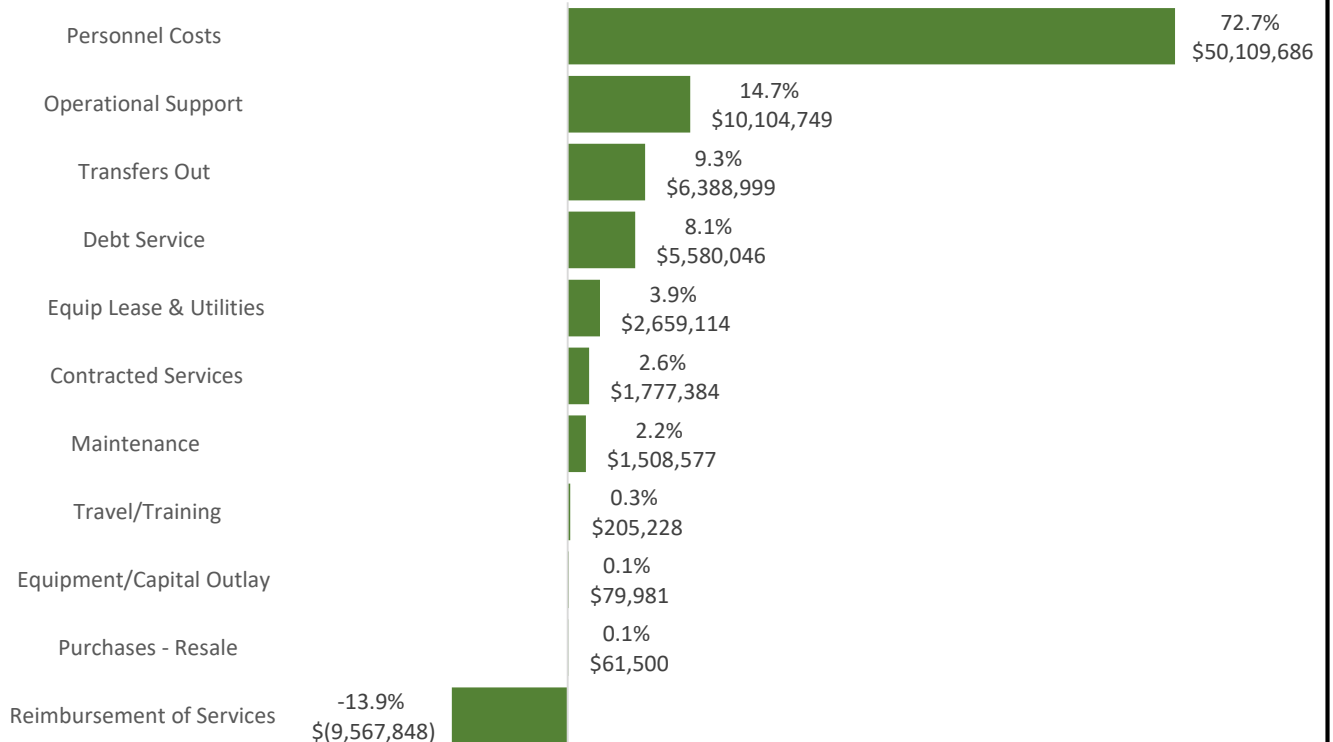


General Fund \$68,907,416

Revenues



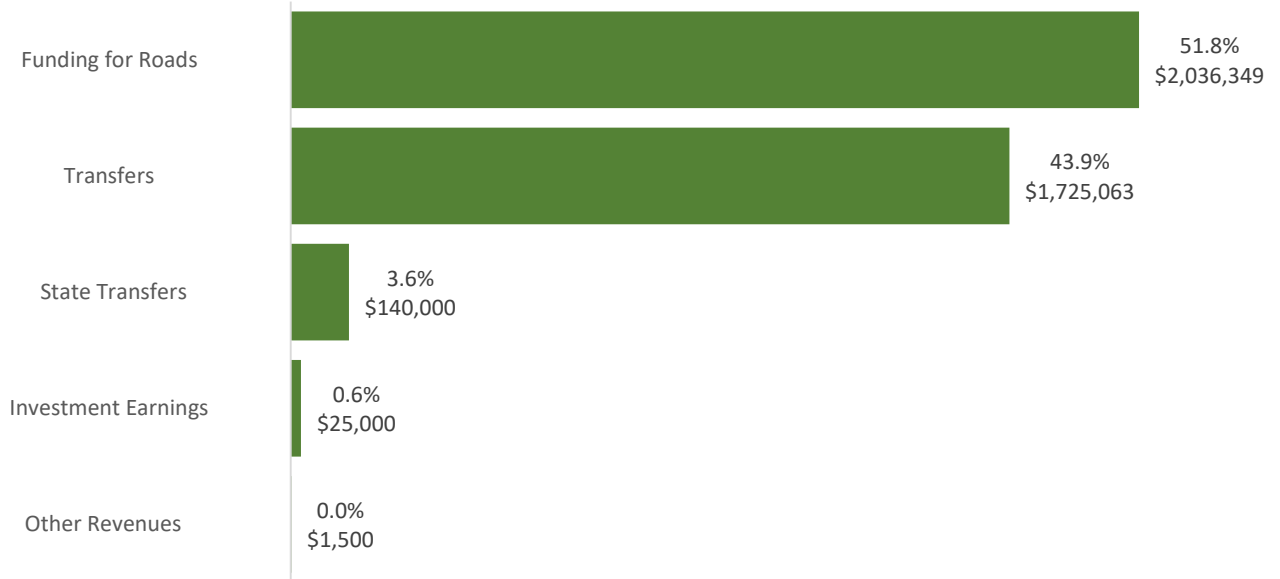
Expenditures



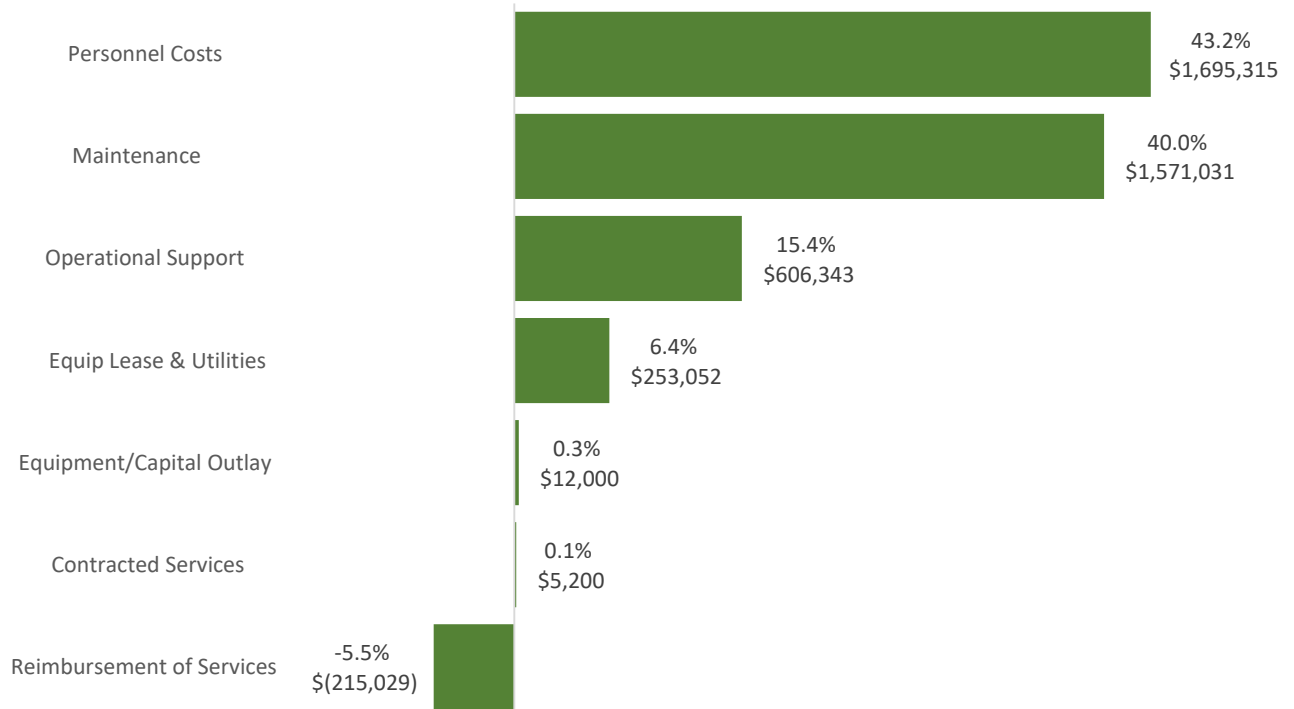
Powell Bill Fund

\$3,927,912

Revenues



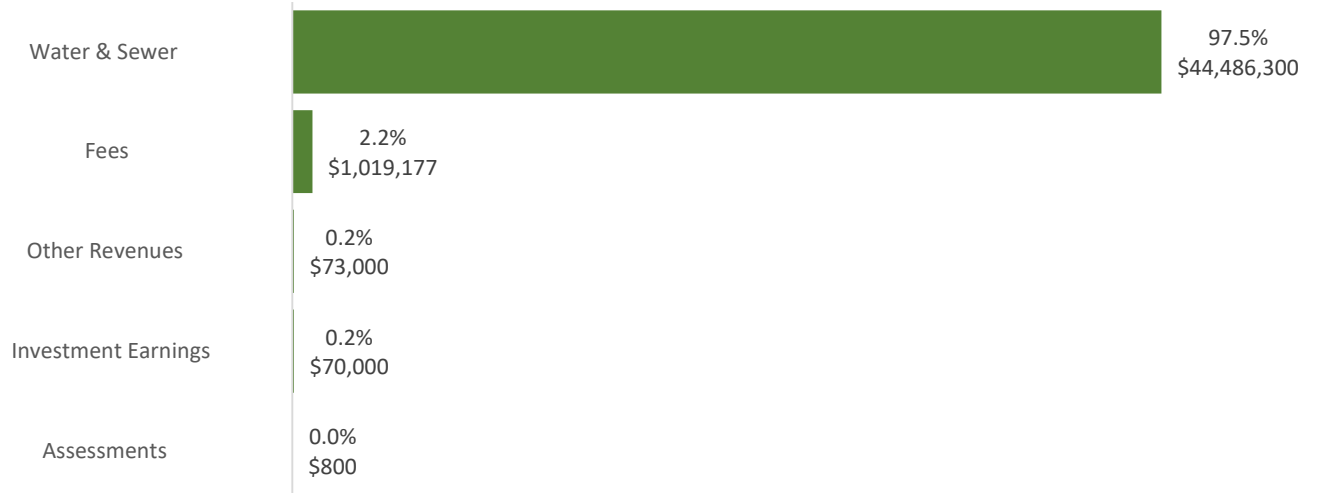
Expenditures



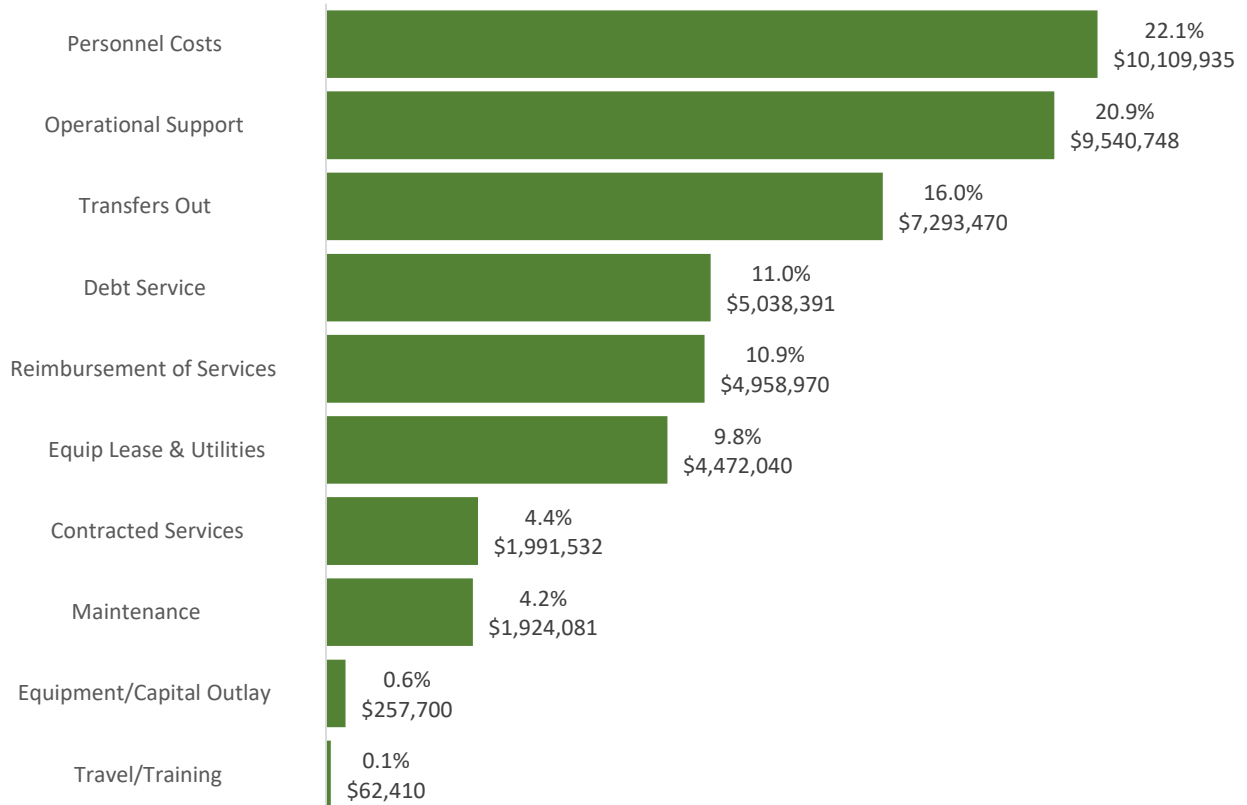
Water & Sewer Fund

\$45,649,277

Revenues

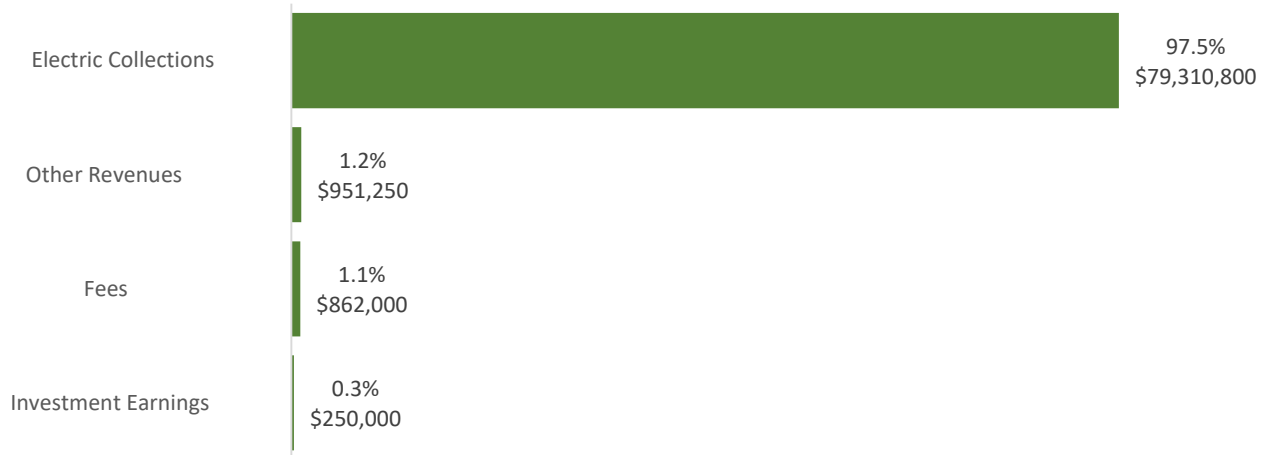


Expenditures

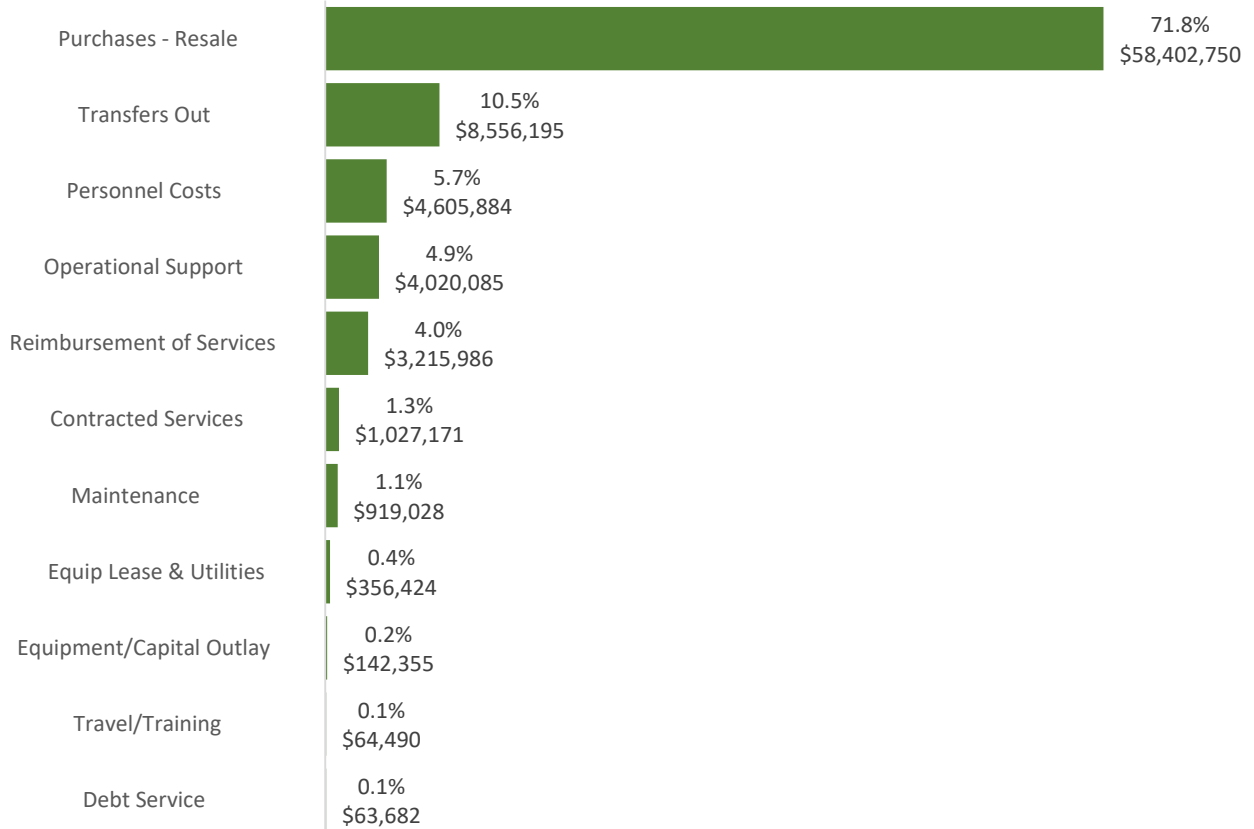


Electric Fund \$81,374,050

Revenues



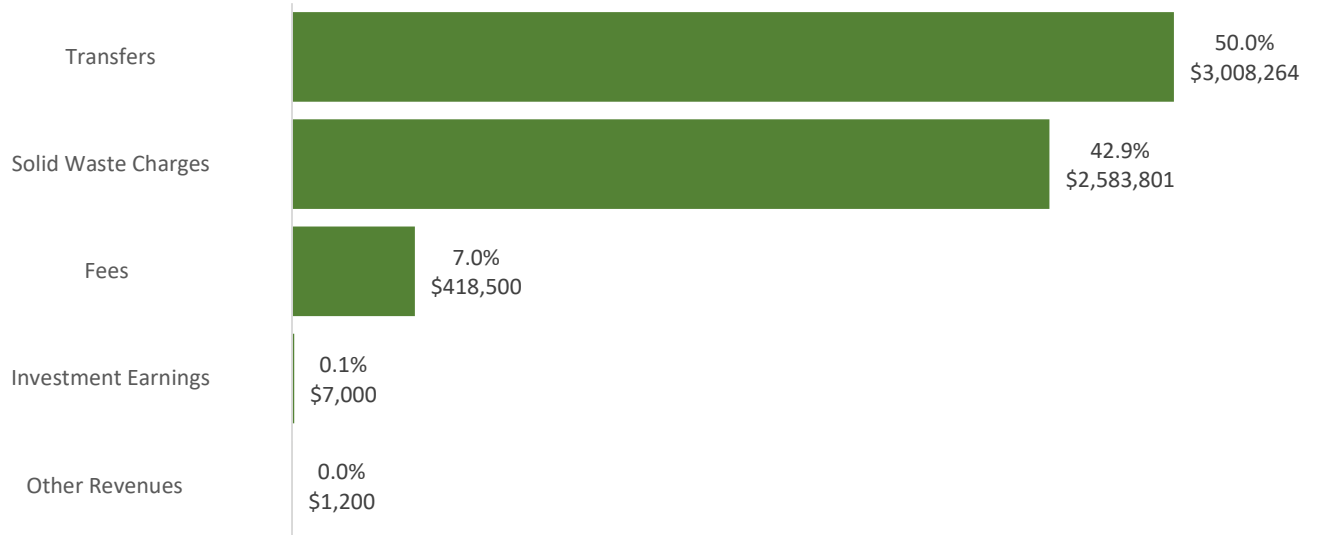
Expenditures



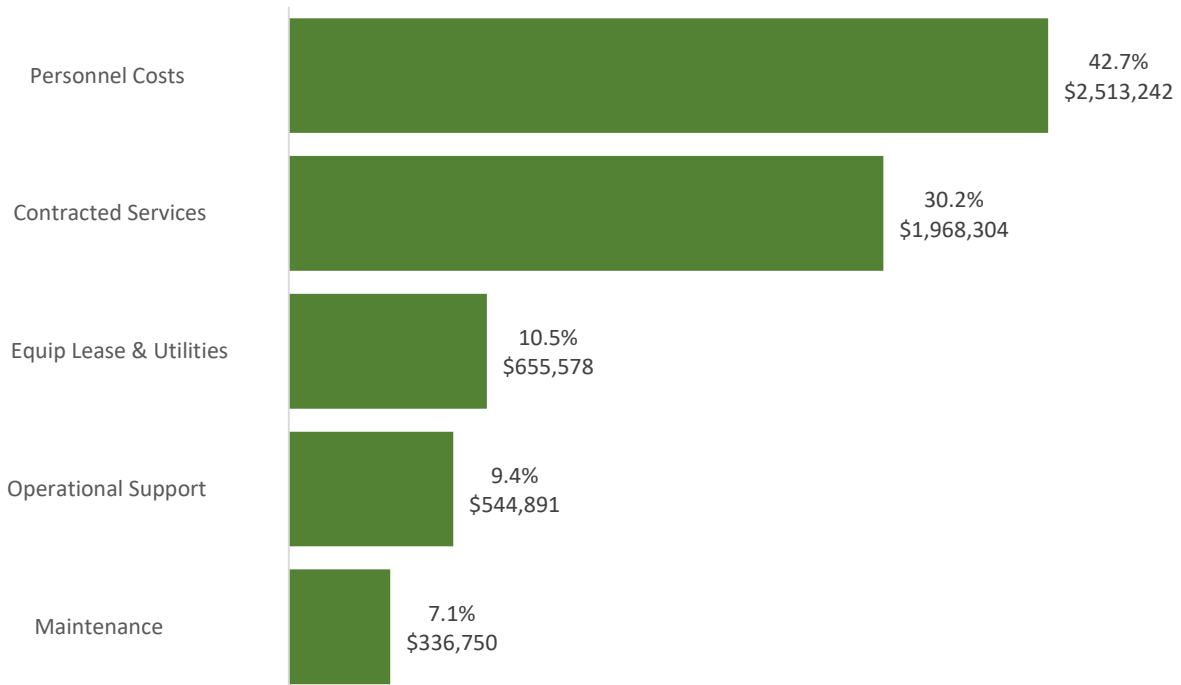
Solid Waste Fund

\$6,018,765

Revenues



Expenditures

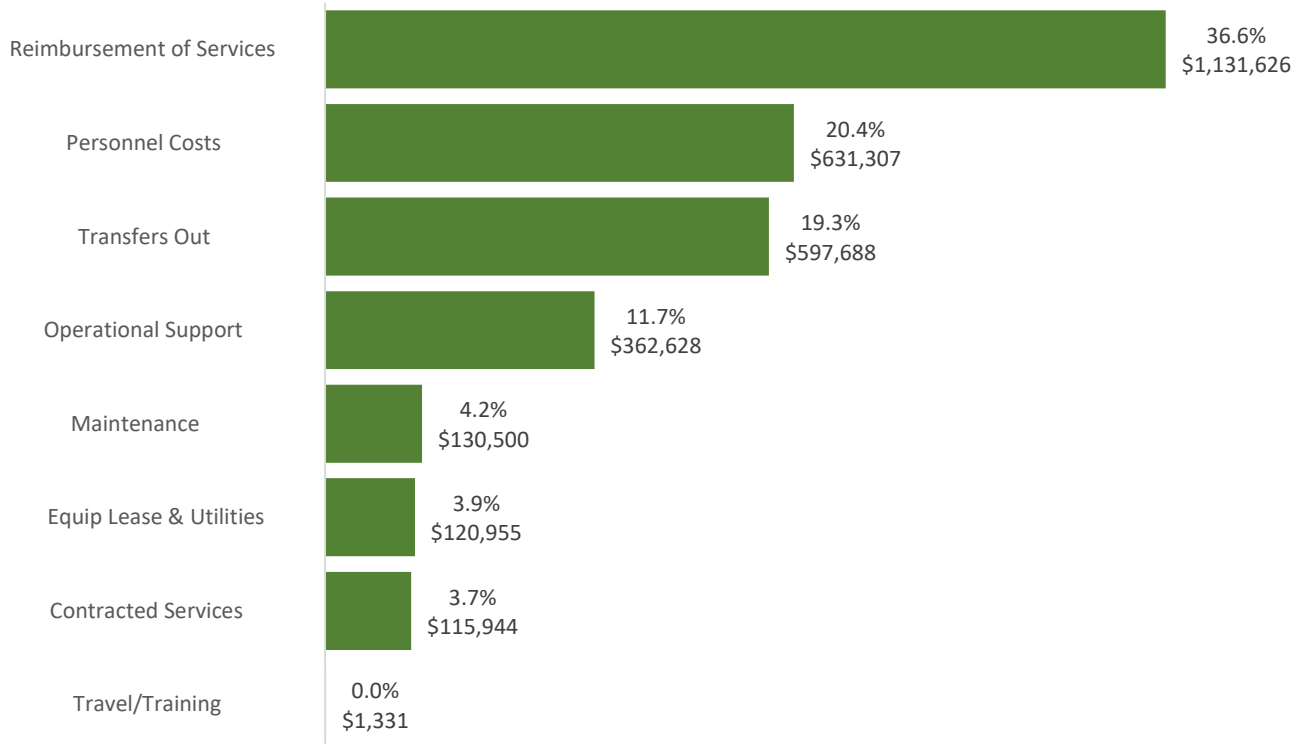


Stormwater Fund \$3,091,979

Revenues



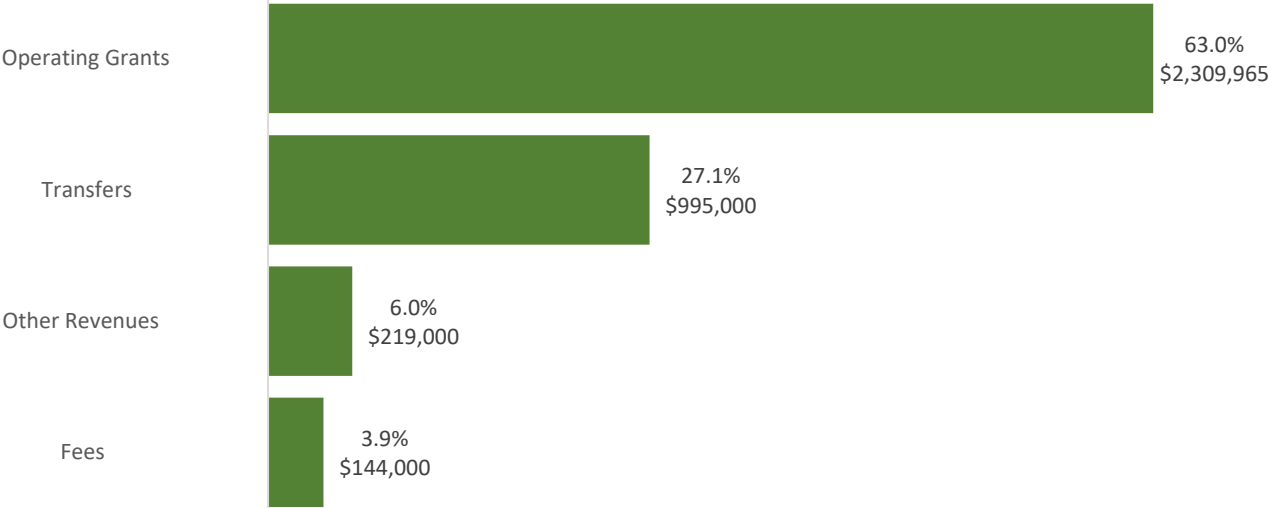
Expenditures



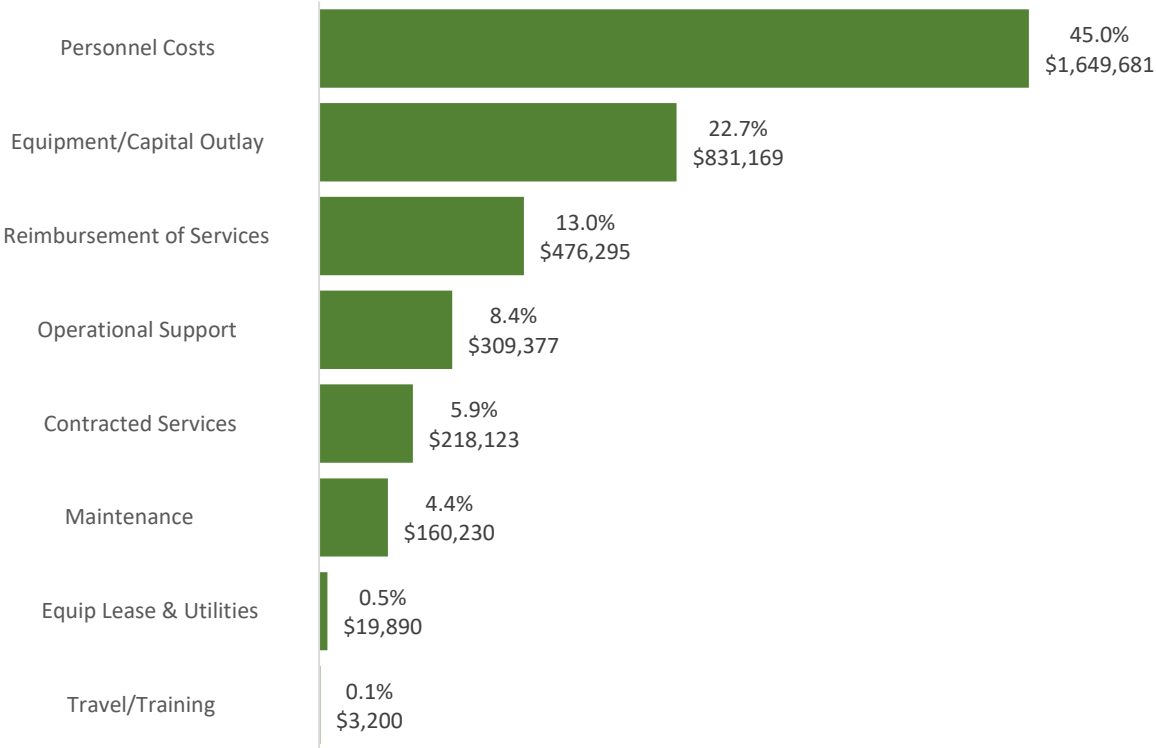
Transit System Fund

\$3,667,965

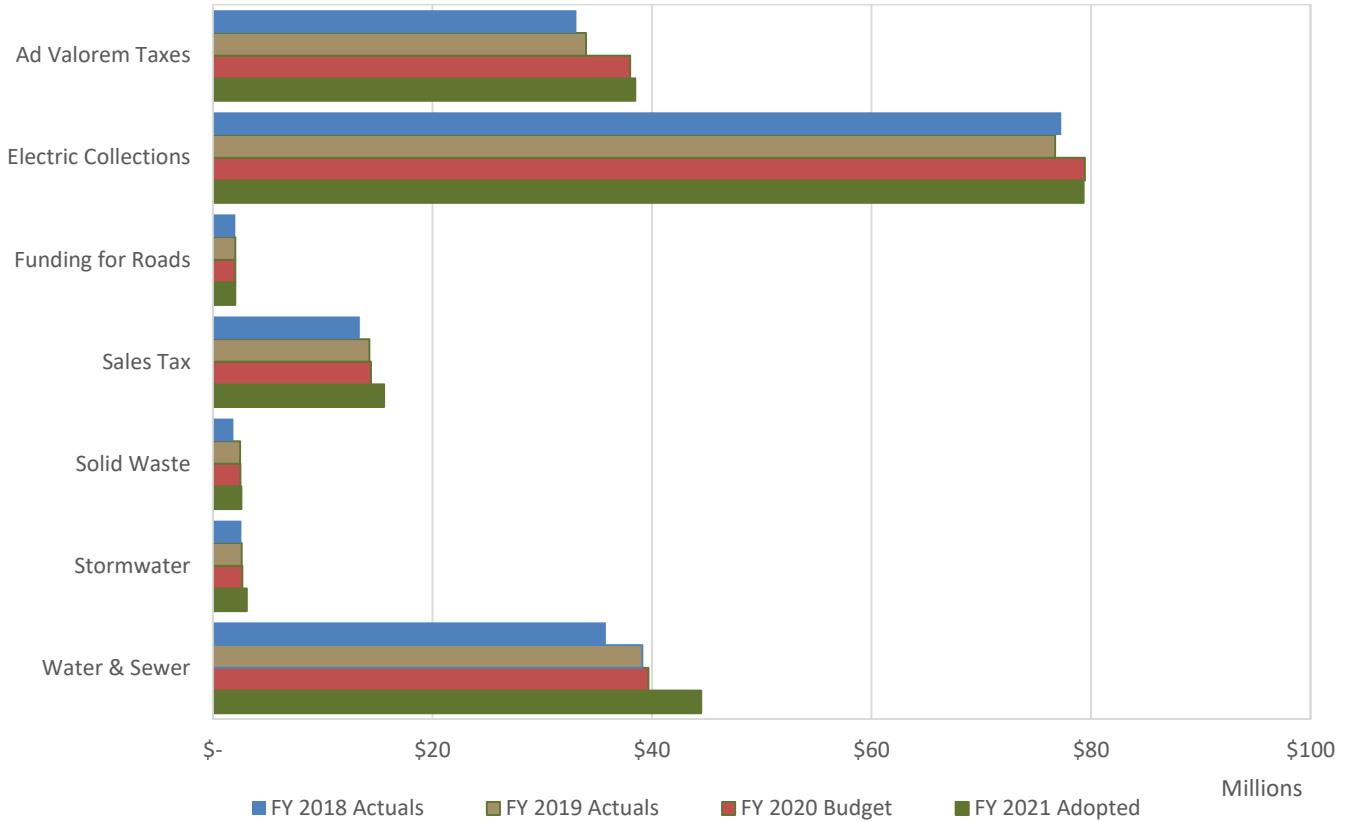
Revenues



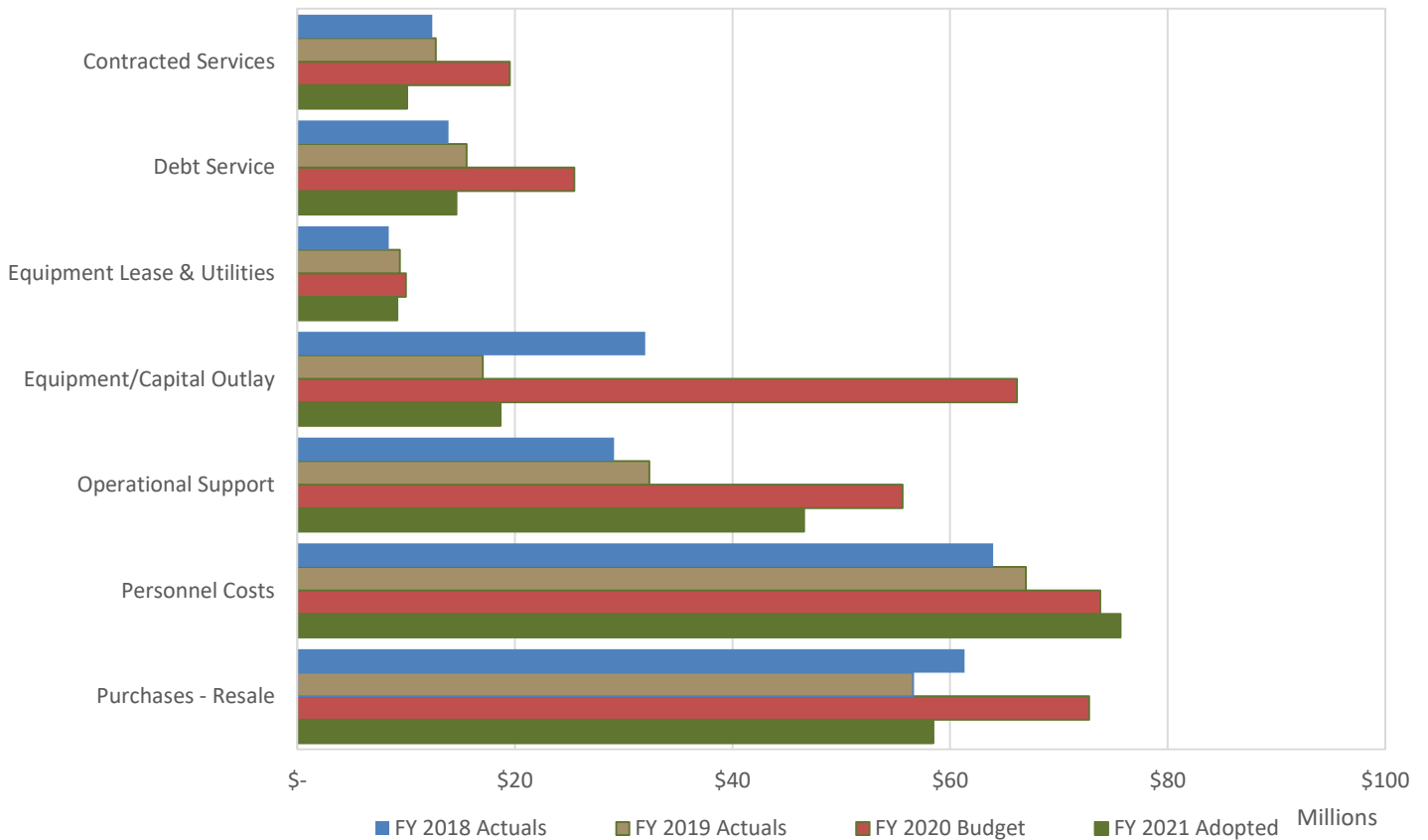
Expenditures



Comparison of Major Revenues (Does not include Capital Projects)



Comparison of Major Expenditures (Does not include Capital Projects)



Comparison of Budgeted Tax Levies

Regular Levy	Adopted Budget FY 2019-2020			Adopted Budget FY 2020-2021			Adopted 2020-2021 % Increase (Decrease)
	Tax values for TR-2-2018	Tax Levies	Proposed collections	Tax Values for TR-2-2019	Tax Levies	Proposed collections	
Real Property	5,326,408,973	27,697,327	27,400,965	5,334,218,865	27,737,938	27,482,749	
Personal Property	740,796,144	3,852,140	3,810,922	746,308,703	3,880,805	3,845,102	
Total Real & PP	6,067,205,117	31,549,467	31,211,887	6,080,527,568	31,618,743	31,327,851	
Utility Certifications	153,419,394	797,781	797,781	183,143,358	952,345	952,345	
SUBTOTAL-Total Real/PP/Utility	6,220,624,511	32,347,247	32,009,668	6,263,670,926	32,571,089	32,280,196	0.85%
Motor Vehicles-Legacy System	17,880	93	92	0	0	0	
NCVTS	462,283,064	2,403,872	2,403,872	483,921,559	2,516,392	2,516,392	4.68%
Grand Total Property Taxes	6,682,925,455	34,751,212	34,413,633	6,747,592,485	35,087,481	34,796,588	1.11%

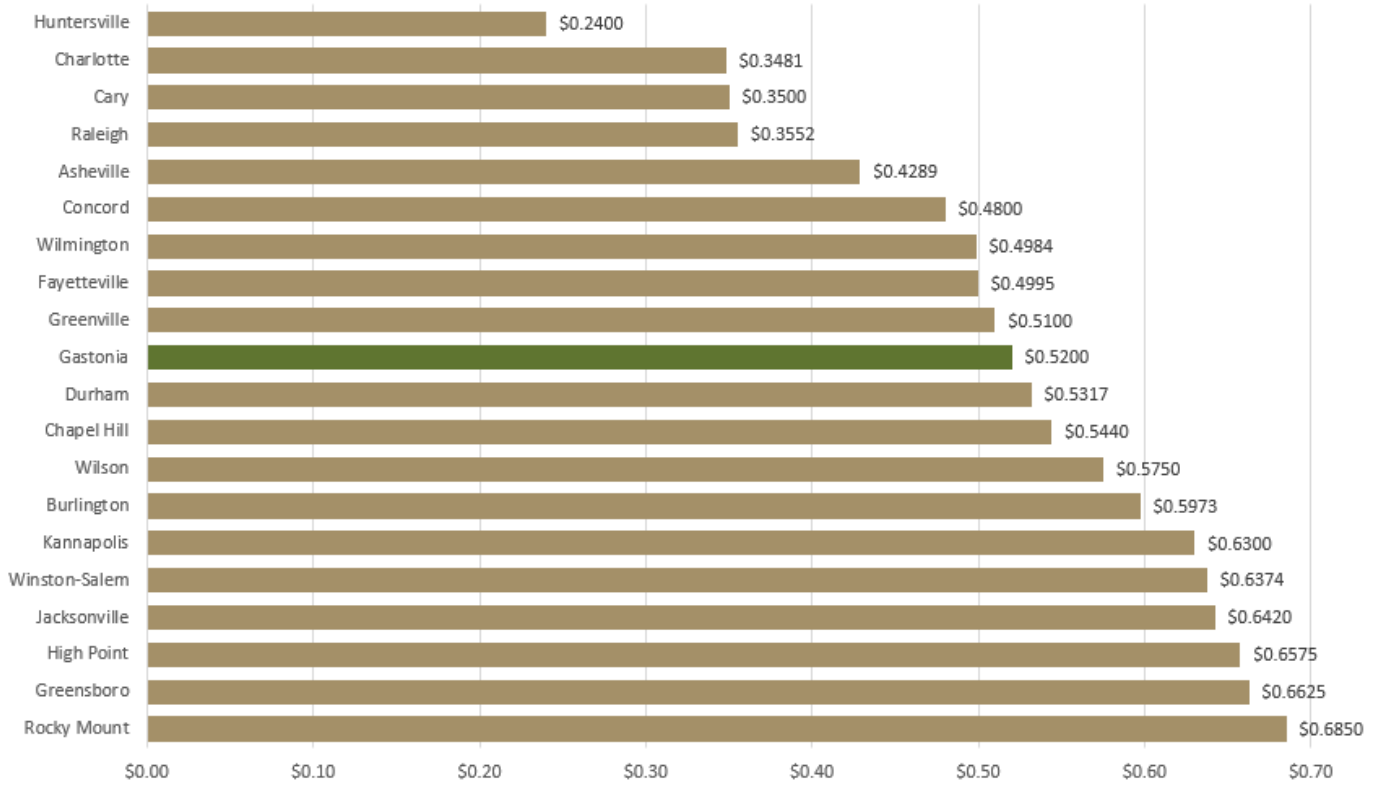
Proposed Budget FY 2020/2021 - Notes

Tax values TR-2-2018 - Receive from County on 1-6-2019 for personal, and utilities NCVTS tax values current historical data/real property reval recd from County in Feb 2019 less 1.5% appeals
 Tax Values for Real Property, Personal Property, and Utility Certifications are from TR2-19 report recd 1-21-20
 Tax Values for Motor Vehicles-NCVTS for most current historical data collections
 Tax levies based on tax rate .52 per \$100 valuation
 2020-2021 Proposed collections using audited 18/19 collection percentage as of 6/30/2019
 Property-%, Utility Certif- 100%, and Motor Veh- % (Legacy Down due to GAP) Motor Veh-100.00% NCVTS

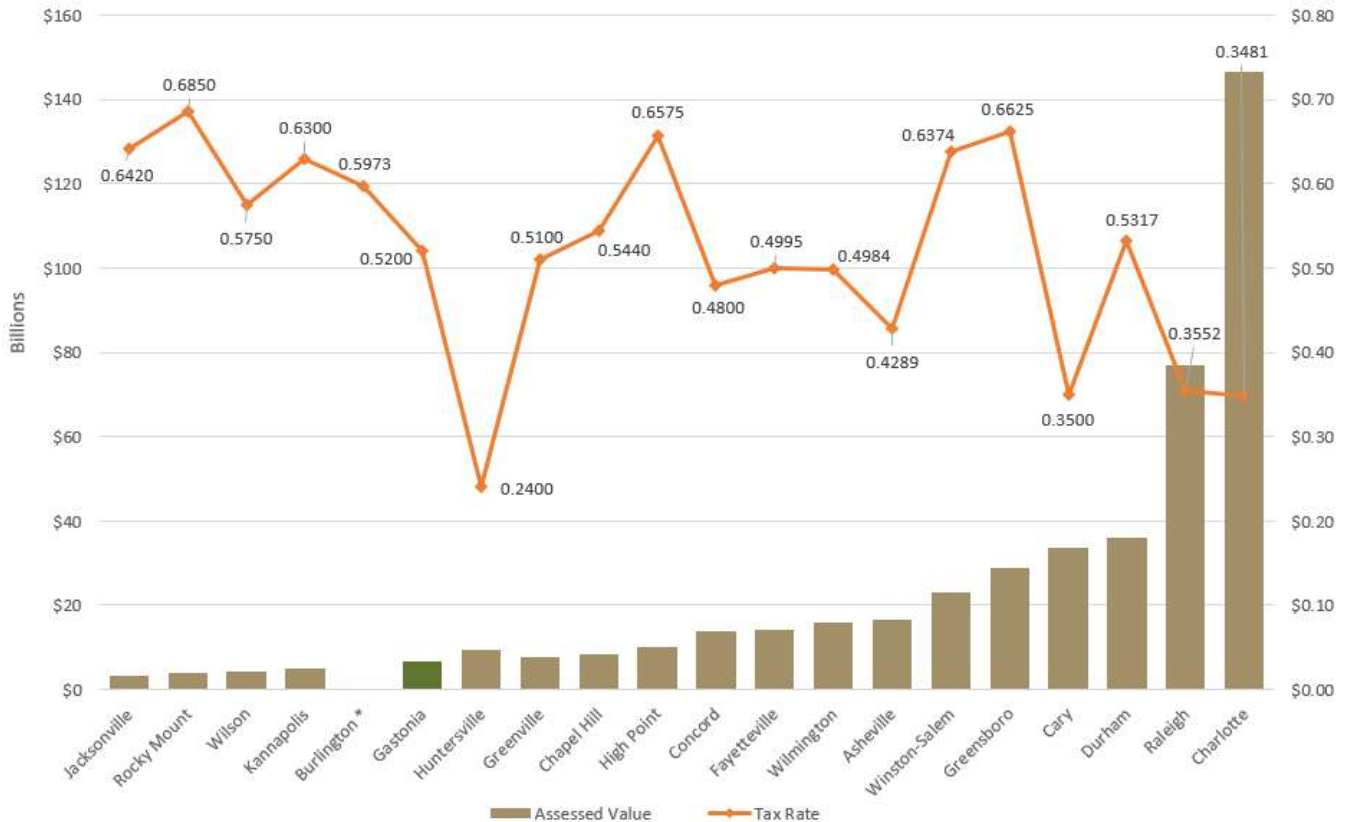
Tax Values, Rates, Levies and Collections (Dollars in Thousands)

Fiscal Year Ended	Real Property	Personal Property	Public Service Companies	Regular Tax Levy	% Collected Sch A-6	Motor Vehicles	Motor Vehicle Tax Levy	% Collected Sch A-6	Total Tax Valuation	Tax Rate	Total Tax Levy	Total Percent Collected
												Sch A-6
2010	4,135,722	489,271	116,435	25,130	97.02%	402,900	2,135	83.78%	5,144,328	0.5300	27,265	96.01%
2011	4,159,158	470,599	108,636	25,113	97.34%	373,641	1,980	83.43%	5,112,034	0.5300	27,093	96.31%
2012	4,184,015	461,499	120,953	24,786	98.12%	389,889	2,027	82.74%	5,156,356	0.5200	26,813	96.92%
2013	4,213,067	481,162	115,685	25,492	98.10%	419,048	2,220	82.87%	5,228,962	0.5300	27,713	96.87%
2014	4,262,079	495,290	113,014	25,813	98.35%	414,707	2,198	89.02%	5,285,091	0.5300	28,011	97.88%
2015	4,307,805	526,332	116,399	26,237	98.42%	493,274	2,614	99.98%	5,443,810	0.5300	28,851	98.53%
2016	4,200,524	552,606	132,616	25,894	98.64%	523,063	2,772	99.99%	5,408,809	0.5300	28,666	98.74%
2017	4,260,390	660,221	147,673	26,862	98.75%	422,737	2,240	100.00%	5,491,021	0.5300	29,102	98.85%
2018	4,352,396	736,367	145,394	27,741	98.93%	443,516	2,351	100.00%	5,677,673	0.5300	30,092	98.97%
2019	4,427,139	740,796	153,419	28,203	99.08%	462,301	2,450	99.39%	5,783,655	0.5300	30,653	99.11%
2020	5,334,219	746,309	183,143	32,571		483,921	2,516		6,747,592	0.5200	35,087	

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

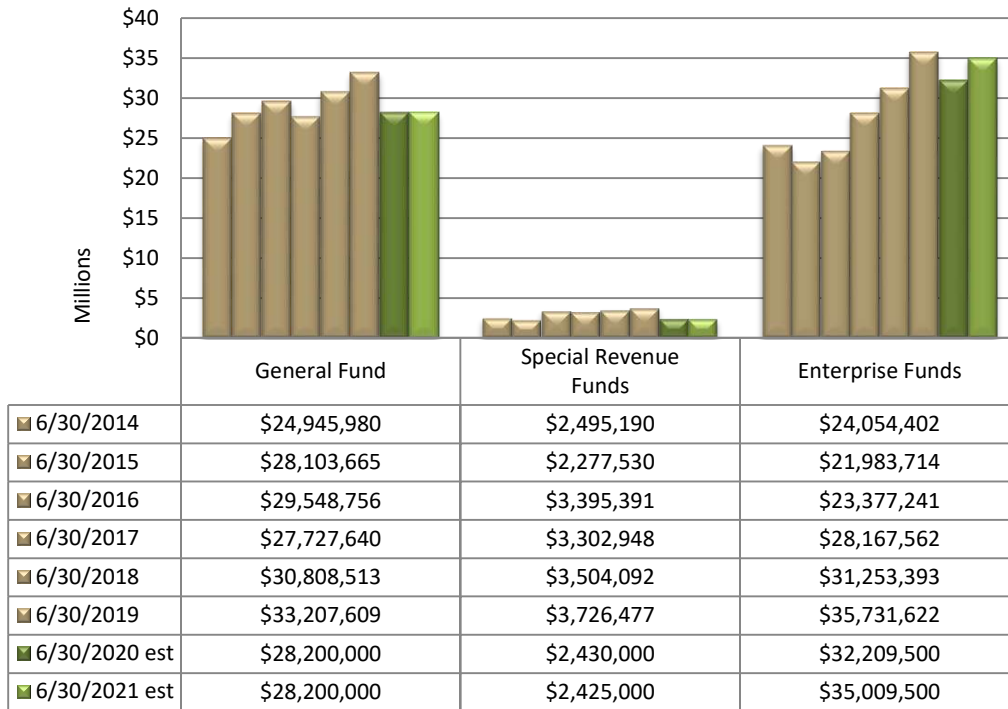


Comparison of Total Assessed Values & Ad Valorem Tax Rates 20 Largest Cities in North Carolina



*Assessed Value was not available

**Year Over Year Fund Balance Comparison
By Accounting Fund Type
Fiscal Years 2014-2021 (estimate)**

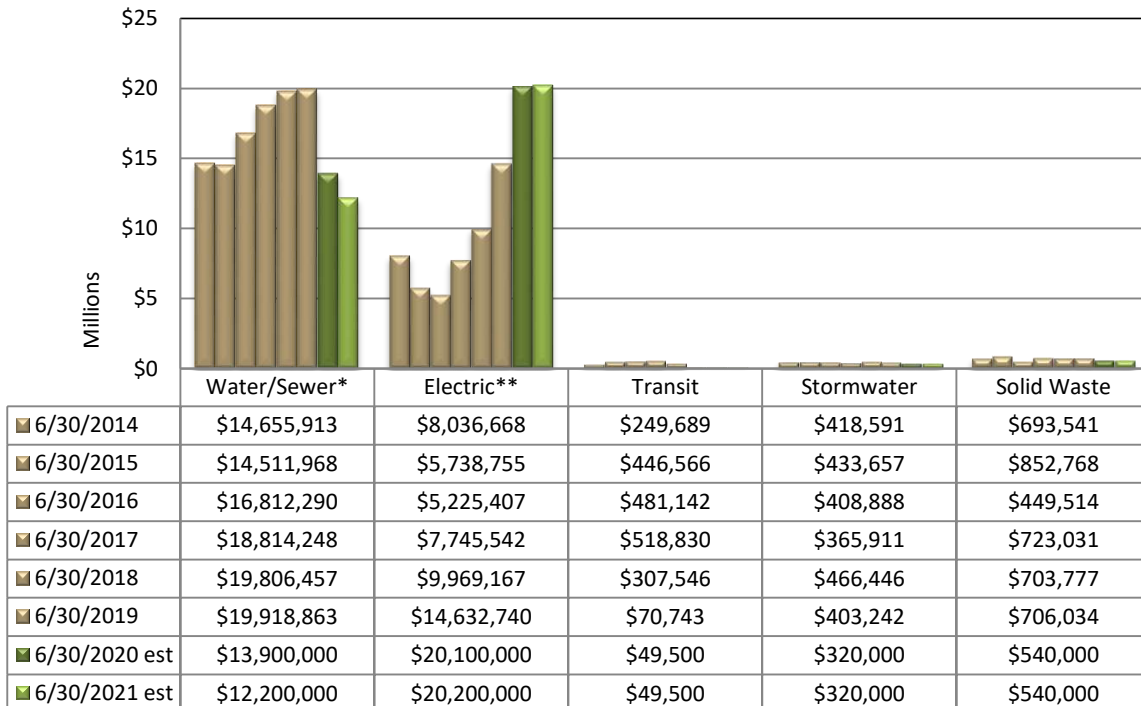


General Funds: 110, 113, 114, 115, 117, 118, 119, 145, 146, 147, 148, 167, 169, 171, 173, 174, 775, 176

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

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

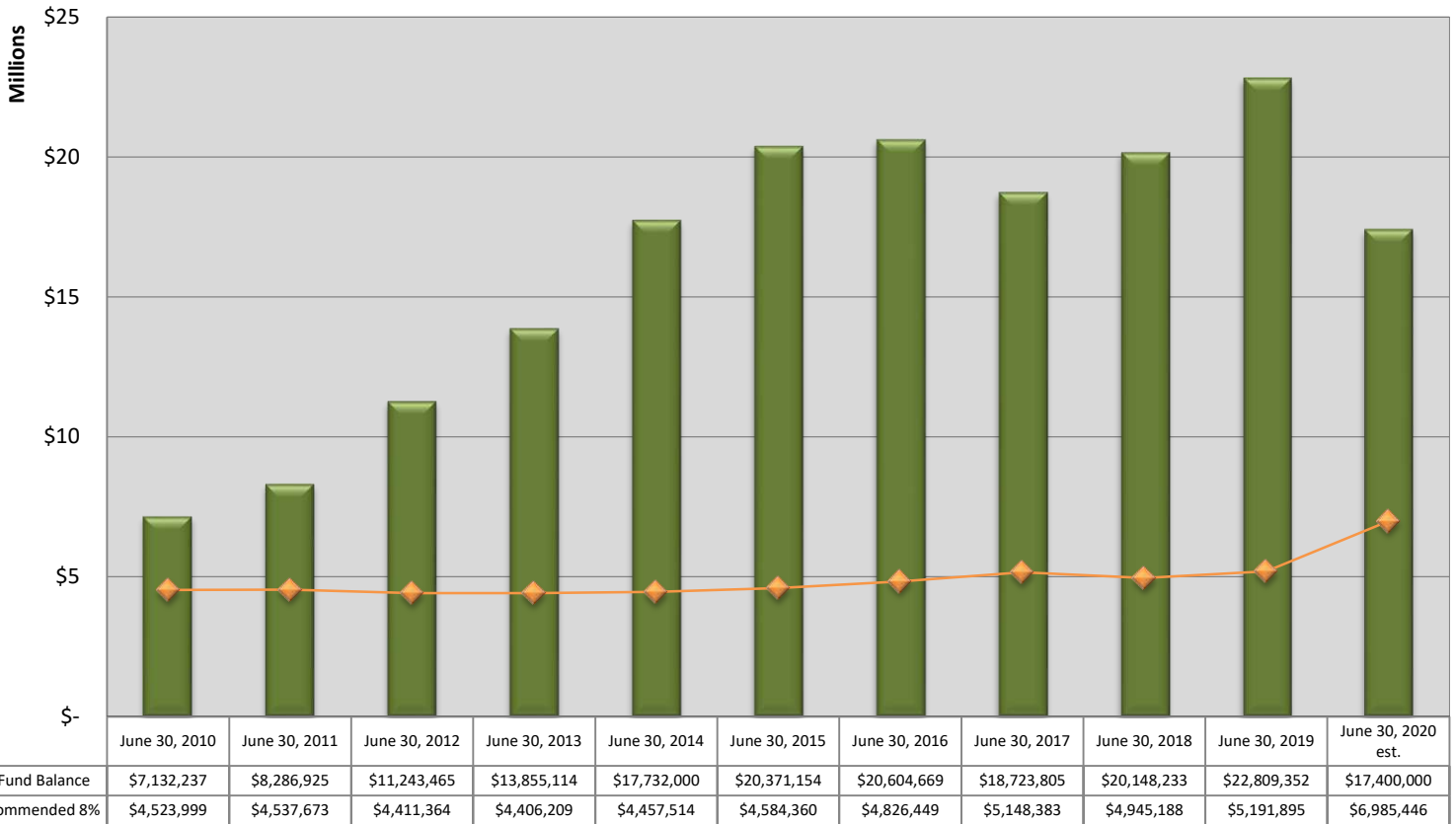
**Year Over Year Fund Balance Comparison
Enterprise Funds
Fiscal Years 2014-2021 (estimate)**



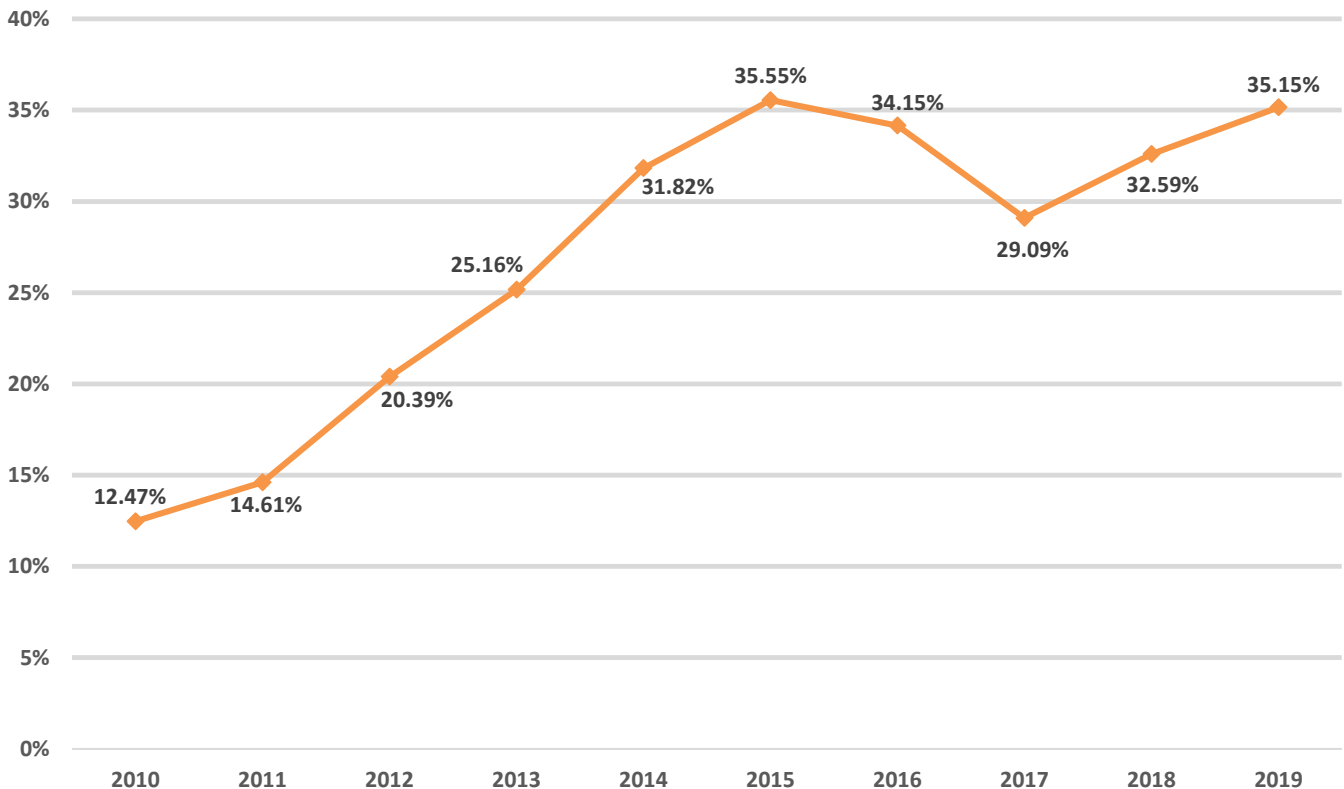
* Includes Funds 351 Water & Sewer Renewal & Replacement Fund, Fund 342 W/S Expansion Fund, and Fund 312 Water & Sewer Stimulus Grant Fund

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

Historical Trend of General Fund Available Fund Balance



History of General Fund Balance Percentage



Fund Balances

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

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

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

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

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

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

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

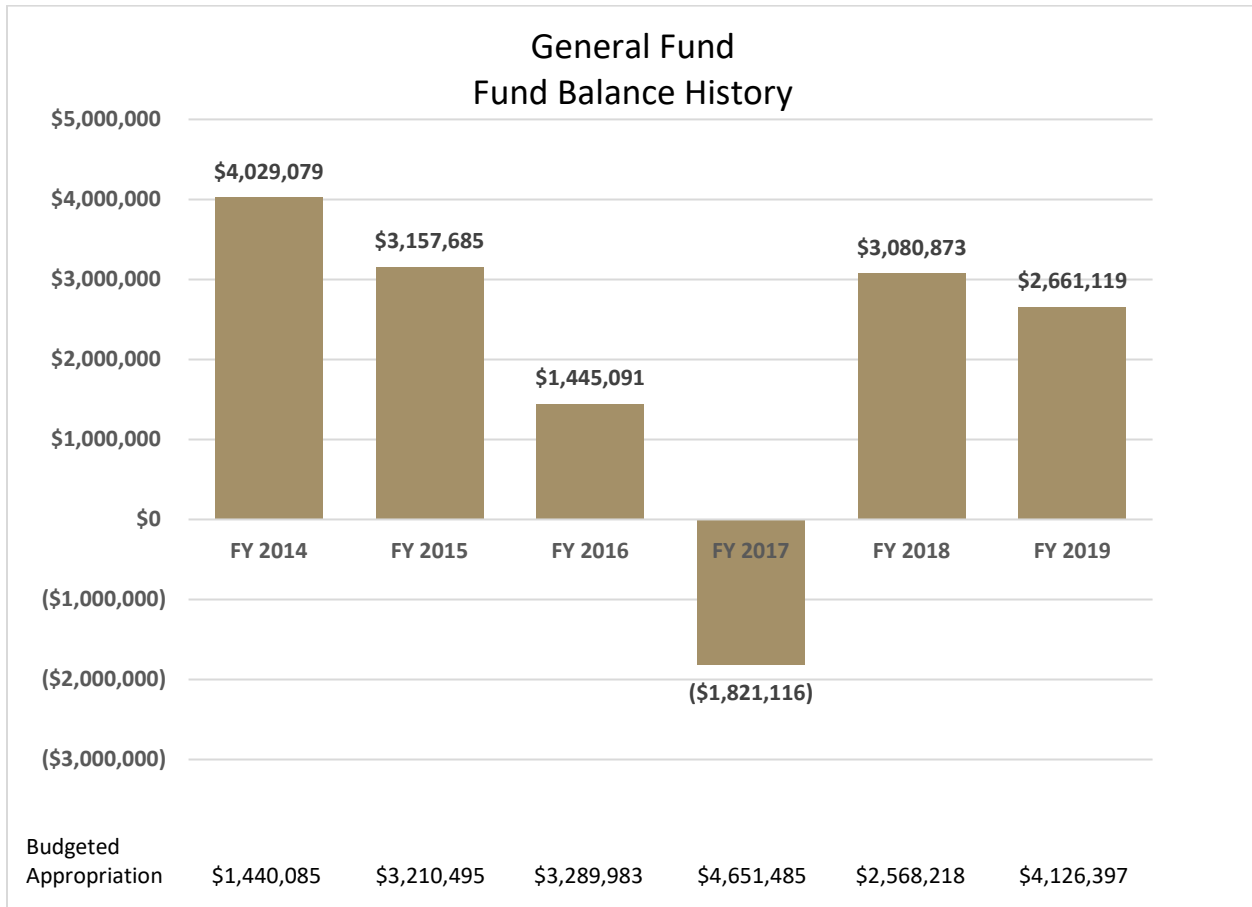
Assigned fund balance is the portion of fund balance that either the elected official or the appointed manager intends to use for a specific purpose. However, no formal action has taken place, or more importantly, no formal action is necessary to change the purpose.

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

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

Fund Balances

maintain a fund balance of at least 8% of the government’s expenditures, or one month of operating expenditures. If the fund balance drops to 8% or below, the State will issue a letter of warning giving the government a time frame to bring the fund balance back up. Should the government not comply, the State can step in and assume financial management.



*FY 2020 audit has not been completed and therefore is not included

Fund Structure Matrix

Fund Title	General Government Funds	Enterprise Funds	Capital Project Funds	Internal Service Funds	Special Revenue Funds	Trust & Agency Funds
110	General Fund	√				
113	Webb Project	√				
114	Conference Center Operations	√				
115	Solid Waste Disposal Tax	√				
119	Technology Support	√				
120	Building Services	√				
170	Powell Bill	√				
173	Federal Assest Forfeiture	√				
174	State Asset Forfeiture	√				
176	Local Law Enforcement Block Grant	√				
244	Airport Capital Projects		√			
263	Street Capital Projects		√			
283	General Fund Capital Projects		√			
284	Downtown Capital Projects		√			
330	Water & Sewer	√				
312	Water & Sewer Stimulus Project	√				
342	Water & Sewer Capital Exp & Dev	√				
351	Water & Sewer Renewal & Replacement	√				
331	Electric	√				
338	Electric Rate Stabilization	√				
352	Electric Renewal & Replacement	√				
332	Transit	√				
335	Solid Waste	√				
336	Stormwater	√				
460	Water & Sewer System Development Fee		√			
462	Water & Sewer Capital Projects		√			
478	Electric Capital Projects		√			
479	Stormwater Capital Projects		√			
611	General Fund Stimulus Grants				√	
621	Community Development Grants				√	
622	CD/108-Downtown Revitalization				√	
624	CD/Home Investment				√	
628	Occupancy Tax				√	
629	Downtown Municipal Services District				√	
687	Infrastructure				√	
868	Health Self-Insurance			√		
870	Dental Self-Insurance			√		
880	Veh/Equip Replacement			√		
881	Technology Internal Services			√		

Fund Structure

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

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

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

The City of Gastonia uses the following fund types:

Governmental Funds

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

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

Fund Structure

Webb Project Fund is used to account for debt service for Webb Project. In 2010, the City received funding from a \$500,000 U.S. Housing and Urban Development loan which helped to renovate the old Webb Theatre in downtown Gastonia and is estimated to be paid off in 2031. The theatre was a long running movie house which opened in 1927 and was designed by architect Hugh White. The building contains some 8,000 square feet and can seat approximately 175 people on two levels. The building is currently used as a restaurant.



Conference Center Operations Fund is used to account for financial costs related to the Gastonia Conference Center. The Gastonia Conference Center is a state-of-the-art facility which is owned by the City and managed by a hospitality management firm. The conference center is a two-story facility that will accommodate over 450 meeting attendees and 350 for a seated banquet function and features 10 separate, purpose-built and distraction-free meeting rooms, event spaces and 5,100 square-foot ballroom. The Conference Center is a keystone for the revitalization Gastonia's historic downtown area.



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

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

Building Services Fund is used to account for the receipt of Building Permit fees. Any construction, repair or alterations of a structure requires the individual or company to obtain a permit before work should be started. General Statutes requires that fees collected by the City must be used for the support and activities of building inspections. Prior to FY 2021, these fees were a part of the General Fund but beginning with this fiscal year they are budgeted in their own fund in order to effectively account for them.



Fund Structure

Powell Bill Fund is used to account for funding from state-shared gasoline tax which is restricted for use on maintenance, repairing and constructing local streets/roads or thoroughfares, including bridges, drainage, sidewalks, curbs and gutters. Street maintenance includes street cleaning and snow removal.



Permitted construction expenditures include all phases of construction: right-of-way acquisitions; legal and engineering expenses; salaries, wages, and fringe benefits; materials for construction; payments to contractors, and so forth. Cities may also use the funds for traffic control devices and signs, debt service on street bonds, and the City's share of special assessments for street improvements.



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

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

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

Special Revenue Funds

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

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

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

Fund Structure

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

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



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

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

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

Capital Project Funds

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

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

Fund Structure

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



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

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

Stormwater Projects Fund is used to account for the cost related to improvements for the City's stormwater system. The priority for stormwater projects is concentrated on projects within the public right-of-way that the City has a obligation to maintain and repair. Improvement proposed for stormwater problems (outside of the right-of-way) are given priorities by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. The fund is primarily financed with interfund transfers.



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

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

Enterprise Funds

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

Fund Structure

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



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

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

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



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

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

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

Transit Fund is used to account for the operation of transit services to the residents of the City. This fund includes all



Fund Structure

operating costs and capital costs needed to provide this service and is funded by Federal, State and local revenues.



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

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



Internal Service Funds

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

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

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

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

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

Trust and Agency Funds

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

Fund Structure

Police Memorial Trust Fund

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

Account Groups

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

General Fixed Assets Account Group

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

General Long-Term Debt Account Group

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



Fund to Department Relationship

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

Fund to Department Relationship

	Human Resources	Technology Services	Financial Services	Community Services	Parks & Recreation	Schiele Museum	Public Works	Public Utilities
General Fund	√		√	√	√	√	√	
Webb Project Fund								
Conference Center Fund								
Solid Waste Disposal Tax Fund							√	
Technology Support Fund		√						
Building Services								
Powell Bill Fund							√	
Federal/State Asset Forfeiture Funds								
Local Law Enforcement Block Grants Fund								
Airport Capital Projects Fund				√				
Street Capital Projects Fund							√	
General Fund Capital Projects Fund								
Downtown Capital Projects Fund								
Water & Sewer Stimulus Grant Fund								√
Water & Sewer Utility Fund								√
Electric Utility Fund								√
Transit System Fund				√			√	
Solid Waste Utility Fund							√	
Stormwater Utility Fund							√	
Electric Rate Stabilization Fund								√
Water & Sewer Capital Expansion/Development Fund								√
Water & Sewer Renewal & Replacement Fund								√
Electric Renewal & Replacement Fund								√
Water & Sewer Capital System Development Fee Fund								√
Water & Sewer Capital Projects								√
Electric Capital Projects								√
Stormwater Capital Projects Fund							√	
General Fund Stimulus Grant Fund				√				
Community Development Block Grant Funds				√				
Occupancy Tax Fund			√					
Downtown Municipal Services District Fund								
Infrastructure Fund								
Health Self-Insurance Fund	√							
Dental Self-Insurance Fund	√							
Vehicle/Equipment Renewal & Replacement Fund		√					√	
Technology Internal Service Fund		√						

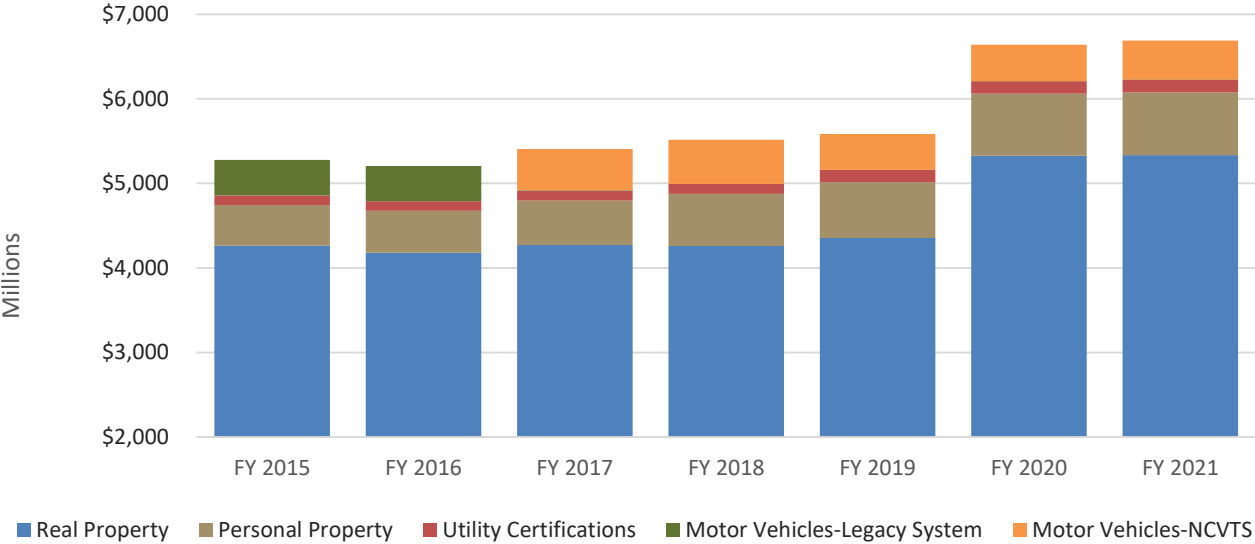
Revenues

Development of the Fiscal Year 2021 budget was unlike any other. During the process, the COVID-19 pandemic began, creating unprecedented times. While the City of Gastonia expects to see reductions in revenue due to COVID-19, those amounts have not been reflected in the following numbers. Rather, the City opted to place expenditure funding into contingency accounts. While difficult, this was a necessary decision. Staff will continue to monitor revenues and expenditures, with the contingency restrictions remaining in effect until confidence in the economy has been restored.

GENERAL FUND

Tax Base

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



Ad Valorem Tax

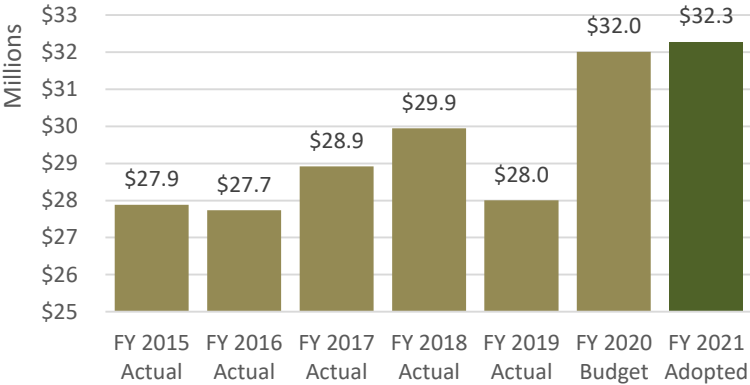
Several factors influence the City’s property tax revenues. First is the total value of real, personal, and public service company properties. The tax base valuation is determined by the County using various system reports.

For real property valuation, a system report indicates the value of the taxable real property as of the annual listing date, which is January 1 before the fiscal year begins. This number is the most dependable component of the estimate because most appraisal work has been completed at that time and the only significant variable is pending real property appeals. By identifying the total value of property under appeal, it is possible to account for the worst case scenario. In most years, even the total value under appeal is insignificant, but this number tends to increase in reappraisal or “reval” years. North Carolina requires reappraisals to be done at least every eight years, but a county has the authority to choose a different cycle, as long as it is no more than eight years. Gaston County is

Revenues

on a four-year cycle and underwent reappraisals in 2019. For the Fiscal Year 2021 adopted budget, real property values for the City are estimated at \$5.33 billion.

The January 1 listing date is also used to determine personal property valuations. The system valuation report identifies the value of the tax listings that have been keyed by the County at the time the report is generated. The listing deadline for personal property may be extended to April 15, but the County’s tax office makes a firm effort to key the majority of listings by May 1, especially as it relates to the largest accounts. However, there are some listings that are filed late, which increases the total personal property valuation. The value of personal property for Fiscal Year 2021 is estimated at \$746 million.



The public service company valuations are provided by the North Carolina Department of Revenue. Unfortunately, the actual numbers for each year are not provided until September, which is after the budget has been adopted. Therefore, prior year numbers are used for this valuation in the tax base. These numbers tend to stay relatively static each year, but significant changes are always a possibility. Public service company property values are estimated at \$183 million.

The anticipated tax collection rate is another element in defining the City’s property tax revenues. This collection percentage is restricted by G.S. 159-13(b) (6). The estimated collection rate for budget purposes is not allowed to exceed the prior fiscal year’s actual rate, with some adjustments allowed for motor vehicle property tax collection. The anticipated tax collection rates for Fiscal Year 2021 are 99.08% for both real and personal property, while the public service company property has a 100% estimated collection rate.

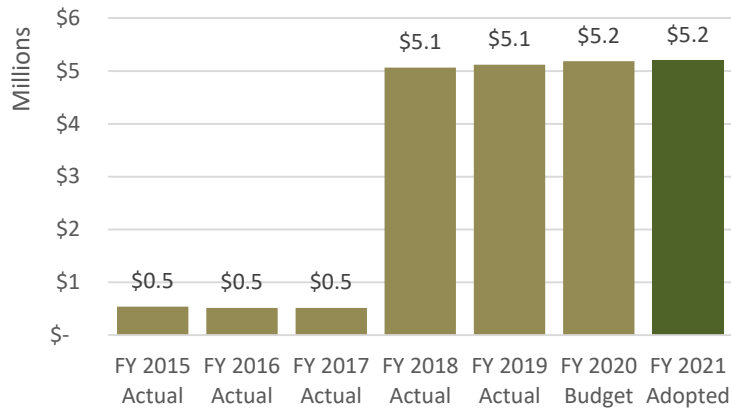
The tax rate is the final factor in determining budgeted property tax revenues. The City proposes that the tax rate for Fiscal Year 2021 remain at 52 cents per \$100 of valuation.

Budgeted net property tax collections are estimated at \$32,280,196 for Fiscal Year 2021. This is based on an estimated valuation of \$6.26 billion, 52 cents per \$100 valuation tax rate, and a 99.08% collection rate.

Utility Sales Taxes

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

Revenues



A tax rate of 7% is imposed on electric utility sales. The Department then distributes 44% of the net proceeds to the municipalities. Piped Natural Gas Sales Tax is a 7% rate as well. However, only 20% of the net proceeds are remitted to the municipalities. Both percentages were chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective July 1, 2014 (FY 2015). The City of

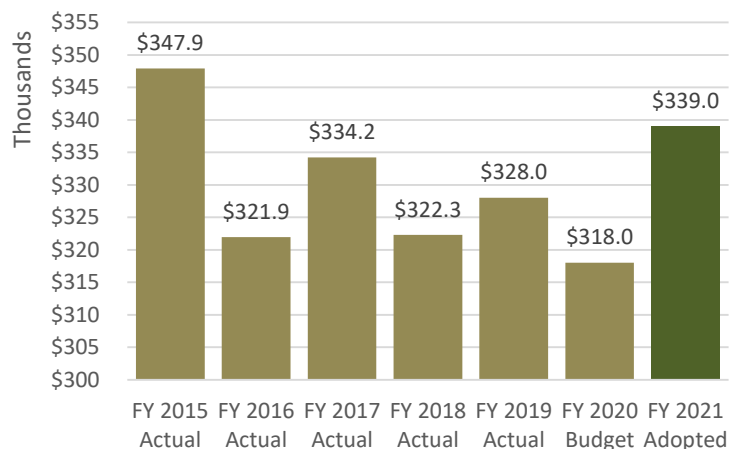
Gastonia expects to receive \$4,093,000 in total for Electric and Piped Natural Gas Taxes during Fiscal Year 2021.

The sales tax rate on gross receipts of telecommunications services is the total of the State’s sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State then distributes 18.7% minus \$2,620,948 to the municipalities. For Fiscal Year 2021, Gastonia anticipates to receive \$619,000 in Telecommunications Taxes.

The final category of Utility Sales Tax is Video Programming Taxes. As with the other utility sales taxes, this replaced a prior revenue stream, Cable Franchise Tax, in 2007. All counties and municipalities now receive 7.7% of the net proceeds of tax revenue on telecommunications services, 23.6% of the net proceeds of taxes collected on video programming services, and 37.1% of the net proceeds of tax revenue on direct-to-home satellite services. The City projects to receive \$492,000 in Video Programming Tax for Fiscal Year 2021.

Beer & Wine Tax

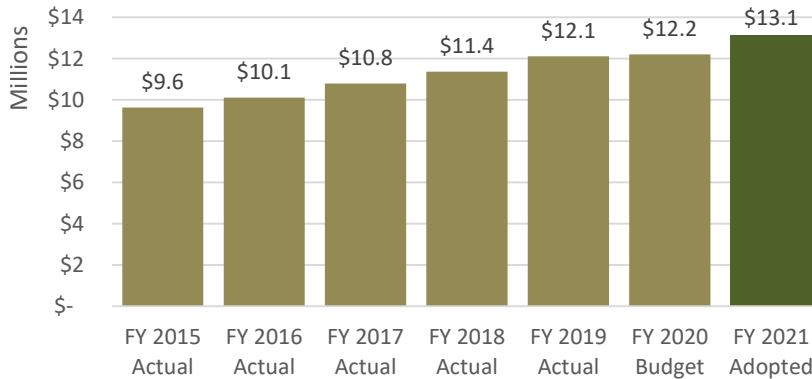
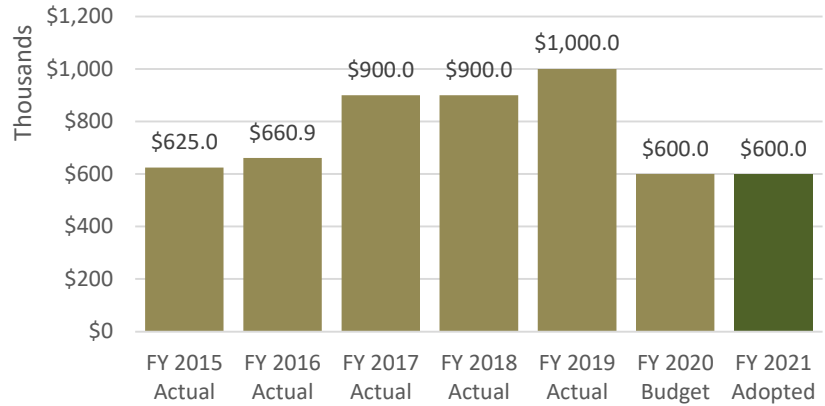
The State levies an excise tax on alcohol produced in North Carolina. A city or county is eligible to share in this tax revenue if alcohol may be legally sold within its boundaries. Distribution of this tax revenue is based on the population of eligible cities and counties. Growth has been slow and, as in all state allocated revenues, the distribution of these funds is subject to the State's discretion. The City of Gastonia expects Beer and Wine Tax revenues to be \$339,000 during Fiscal Year 2021.



Revenues

ABC Net Revenues

North Carolina General Statutes require certain distributions be made by the Gastonia ABC Board, including a 3.5% quarterly distribution to the City. In addition, any remaining gross revenue after all required distributions are to be submitted to the City quarterly. For Fiscal Year 2021, the City of Gastonia estimates ABC revenues to be \$600,000.



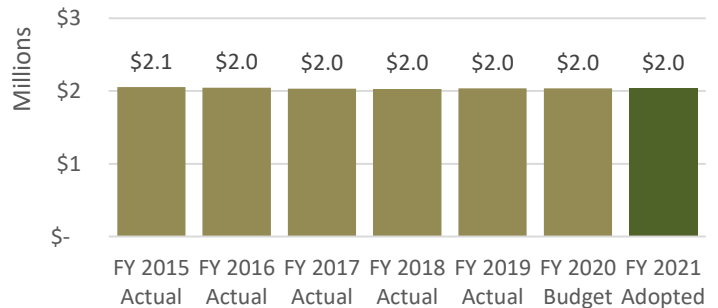
Sales Tax

The sales tax rate in the City of Gastonia is 7.00%, which includes the State’s sales and use tax rate of 4.75%. Each county levies an additional 2% local sales tax, made up of the Article 39 one cent tax, originally levied in 1971, the Article 40 half-cent tax, originally levied in 1983, and the Article 42 half-cent tax, originally levied in 1986.

Counties are allowed to charge an additional .25 percent tax with voter approval. During the 2018 elections, voters approved this tax rate increase to help pay for a \$250 million bond referendum with the money going towards school projects. These taxes are collected by the State and then distributed to the counties and municipalities. Prior to Fiscal Year 2005, Gaston County’s revenue was distributed between the county and municipalities based on population. After this point in time, Gaston County opted to distribute sales tax revenues using the ad valorem method, in which the proceeds are distributed based on relative property tax levies. For Fiscal Year 2021, the City approximates Sales Tax revenues to be \$13,130,857.

Powell Bill

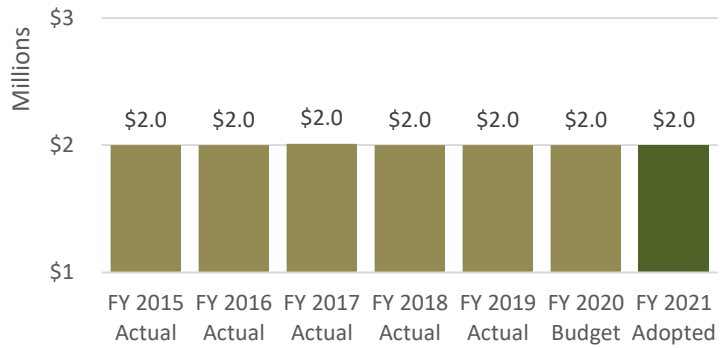
Prior to 2013, Powell Bill distributions were based on the State’s Motor Fuels Tax. However, in 2013, Powell Bill funding changed to a direct appropriation from the State. Seventy-five percent of the distribution is based on population, while the remaining 25% is based on mileage of city-maintained streets. Powell Bill funds must be spent “primarily for the resurfacing of streets.” The City’s estimate for Fiscal Year 2021 is \$2,036,349.



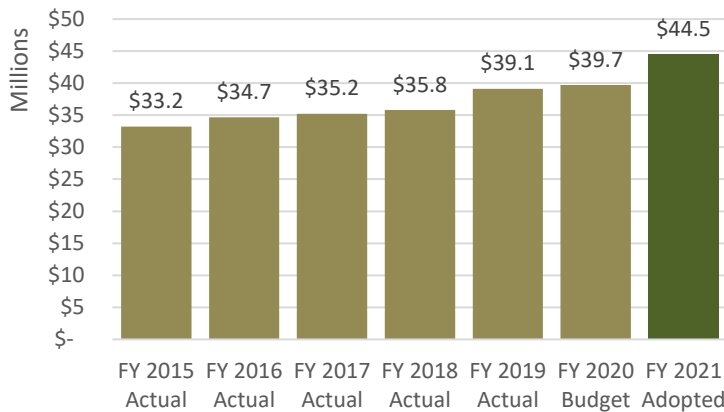
Revenues

Transfer from Electric Fund

Per General Statute 159B-39(c), a municipality is authorized to transfer electric funds to other funds. The total Electric transfer to the General Fund budgeted for Fiscal Year 2021 is \$2,000,000, which will not exceed either criteria set by Statute.



ENTERPRISE FUNDS

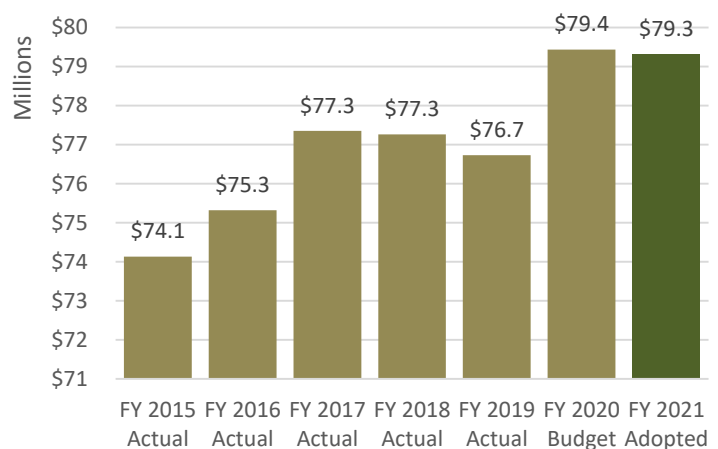


Water and Sewer Fund

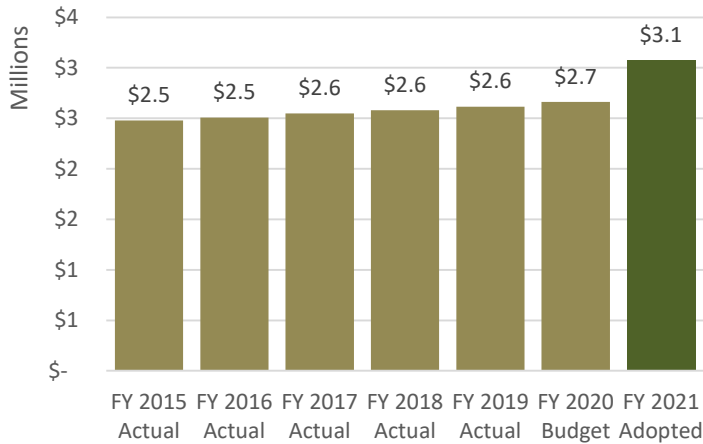
The Water and Sewer Fund is operated as a self-sustaining enterprise fund. After all miscellaneous revenue is recognized, the water and sewer rates are set to balance the revenues to expenditures. Growth in this fund is affected by the economy and, of course, the number of customers coming on the system as a result of economic development. The water and sewer sales estimate for Fiscal Year 2021 is \$44,486,300.

Electric Fund

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 and are not projected to increase through Fiscal Year 2021. The sales estimate for Fiscal Year 2021 is \$79,310,800.



Revenues



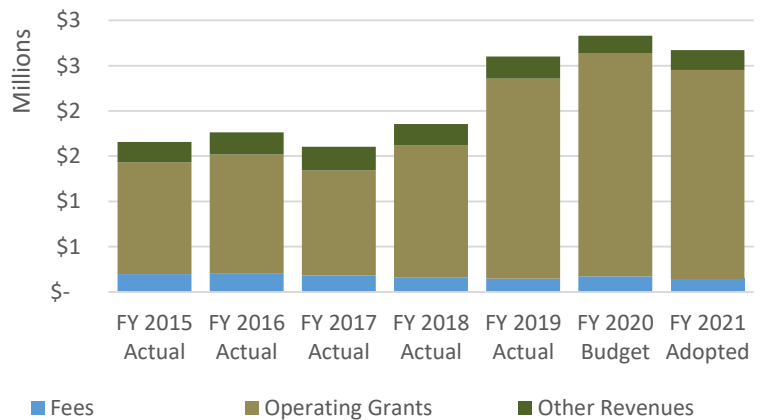
Stormwater Fund

The Stormwater Fund is operated as an enterprise fund. The City’s Stormwater Utility maintains the network of public stormwater drains and also offers two different programs to help residents dealing with the effects of increased runoff. These programs vary greatly on solution options, cost and time frame for completion. Funding for the Stormwater Fund is provided by a Stormwater Fee per Equivalent Residential Unit or ERU (2,650

square feet). Residential customers are charged 1 ERU per month. Non-residential customers are charged per amount of impervious service per month. The sales estimate for Fiscal Year 2021 is \$3,069,929.

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, in addition to 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 2021 user fees is \$132,000 and for grant funds is \$2,309,965.

Sources of Revenues

(Governmental Funds)

General Government

General Fund

Key Revenues/Sources of Funds

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

Webb Project

Key Revenues/Sources of Funds

- Loan repayments

Conference Center Operations

Key Revenues/Sources of Funds

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

Solid Waste Disposal Tax

Key Revenues/Sources of Funds

- State funds

Technology Support

Key Revenues/Sources of Funds

- Technology Surcharge (fee)

Building Services

Key Revenues/Sources of Funds

- Building Permits (fee)

Powell Bill

Key Revenues/Sources of Funds

- State funds
- Transfer from General Fund

Federal Asset Forfeiture

Key Revenues/Sources of Funds

- Federal funds (equitable sharing)

State Asset Forfeiture Funds

Key Revenues/Funding Sources

- State funds (equitable sharing)

Local Law Enforcement Block Grant

Key Revenues/Funding Sources

- Federal Grant funds



Special Revenue Funds

General Fund Stimulus Grants

Key Revenues/Sources of Funds

- Loan repayments

Community Development Grant

Key Revenues/Sources of Funds

- Federal Funds

CD/108 Downtown Revitalization

Key Revenues/Sources of Funds

- Federal Funds

CD/Home Investment

Key Revenues/Sources of Funds

- Federal Funds

Occupancy Tax

Key Revenues/Sources of Funds

- Occupancy Tax

Downtown Municipal Service District

Key Revenues/Sources of Funds

- Property Taxes

Infrastructure

Key Revenues/Sources of Funds

- Cell Tower rental fees

Capital Project Funds

Airport Projects

Key Revenues/Sources of Funds

- Transfer from General Fund
- State Grant Funds

Street Capital Projects

Key Revenues/Sources of Funds

- Transfer from General Fund

General Fund Capital Projects

Key Revenues/Sources of Funds

- Transfer from General Fund

Downtown Capital Projects

Key Revenues/Sources of Funds

- Transfer from General Fund
- Transfer from Electric Operating Fund

Water & Sewer Capital Projects

Key Revenues/Sources of Funds

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

Water & Sewer System Development Fee

Key Revenues/Sources of Funds

- System Development Fees

Electric Capital Projects

Key Revenues/Sources of Funds

- Transfer from Electric Operating Fund

Stormwater Capital Projects

Key Revenues/Sources of Funds

- Transfer from Stormwater Operating Fund

Sources of Revenues

(Proprietary & Fiduciary Funds)

Enterprise Funds

Water & Sewer Fund

Key Revenues/Sources of Funds

- Sales
- Fees, Licenses & Permits
- Investment Earnings

Water & Sewer Stimulus Project

Key Revenues/Sources of Funds

- Transfer from Water & Sewer Operating

Water & Sewer Capital Expansion & Development

Key Revenues/Sources of Funds

- Transfer from Water & Sewer Operating

Water & Sewer Renewal & Replacement

Key Revenues/Sources of Funds

- Transfer from Water & Sewer Operating

Electric Fund

Key Revenues/Sources of Funds

- Sales
- Fees, Licenses & Permits

Electric Renewal & Replacement

Key Revenues/Sources of Funds

- Transfer from Electric Operating

Electric Rate Stabilization Fund

Key Revenues/Sources of Funds

- Transfer from Electric Operating

Transit Fund

Key Revenues/Sources of Funds

- User Charges & Fees
- Transfer from General Fund

Solid Waste Fund

Key Revenues/Funding Sources

- User Charges & Fees
- Transfer from General Fund

Stormwater Fund

Key Revenues/Funding Sources

- Fees



Internal Service Funds

Health Self-Insurance Fund

Key Revenues/Sources of Funds

- User Fees

Dental Self-Insurance Fund

Key Revenues/Sources of Funds

- User Fees

Vehicle/Equipment Replacement Fund

Key Revenues/Sources of Funds

- Reimbursements from Departmental operating funds

Technology Services Fund

Key Revenues/Sources of Funds

- User Fees
- Reimbursement from other government agencies

Trust & Agency Fund

Police Memorial Trust Fund

Key Revenues/Sources of Funds

- Sales



Debt Summary

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

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

Debt Management

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

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

Legal Debt Margin

By State law, local governments may issue debt totaling 8% of the total assessed value of real and personal property. The 8% limit applies to all debt not applicable to Enterprise Funds. Outstanding debt in most governmental units falls well below the 8% of the total assessed value limit, and typically ranges from 1% to 4% for most governments, depending on the utility enterprise operated by the unit. The legal debt margin as of June 30, 2020 is computed in the following chart:

Debt Summary

Assessed Value of Property at 6/30/2020 est.	\$ 6,682,925,455
Statutory Debt Limit: 8% of Assessed Value	\$ 534,634,036
Gross Debt	
Authorized & Outstanding bonded debt	\$ 44,292,031
Outstanding debt not evidenced by bonds	<u>\$ 51,964,045</u>
	\$ 96,256,076
Statutory Deductions	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	\$ 58,525,380
Amount designated for payment of gross debt other than Enterprise Fund debt	<u>\$ 31,267</u>
	\$ 58,556,647
Net Debt	<u>\$ 37,699,429</u>
Legal Debt Margin	<u>\$ 496,934,607</u>

Long-Term Obligations

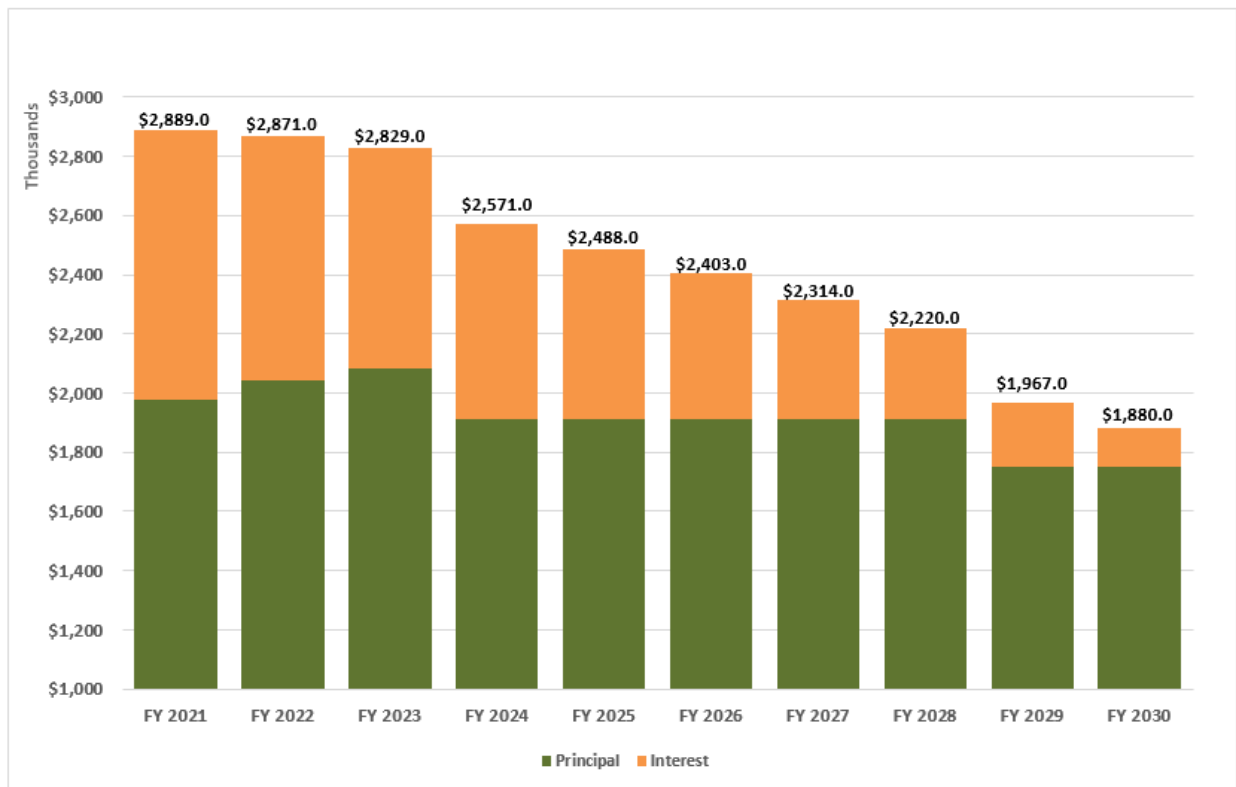
In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, the City had the statutory capacity to incur additional net debt, excluding debt for water and electric purposes, in the approximate amount of \$496,934,607 as of June 30, 2020. For purposes of continued review, the distinction should be made about the three types of bonded debt the City carries.

General Obligation Bonds

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

Debt Summary

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, 2018	June 30, 2019	June 30, 2020
Street Bonds	23,040,000	21,355,000	19,615,000
Other Bonds	1,625,000	1,455,000	1,455,000

Debt Ratios

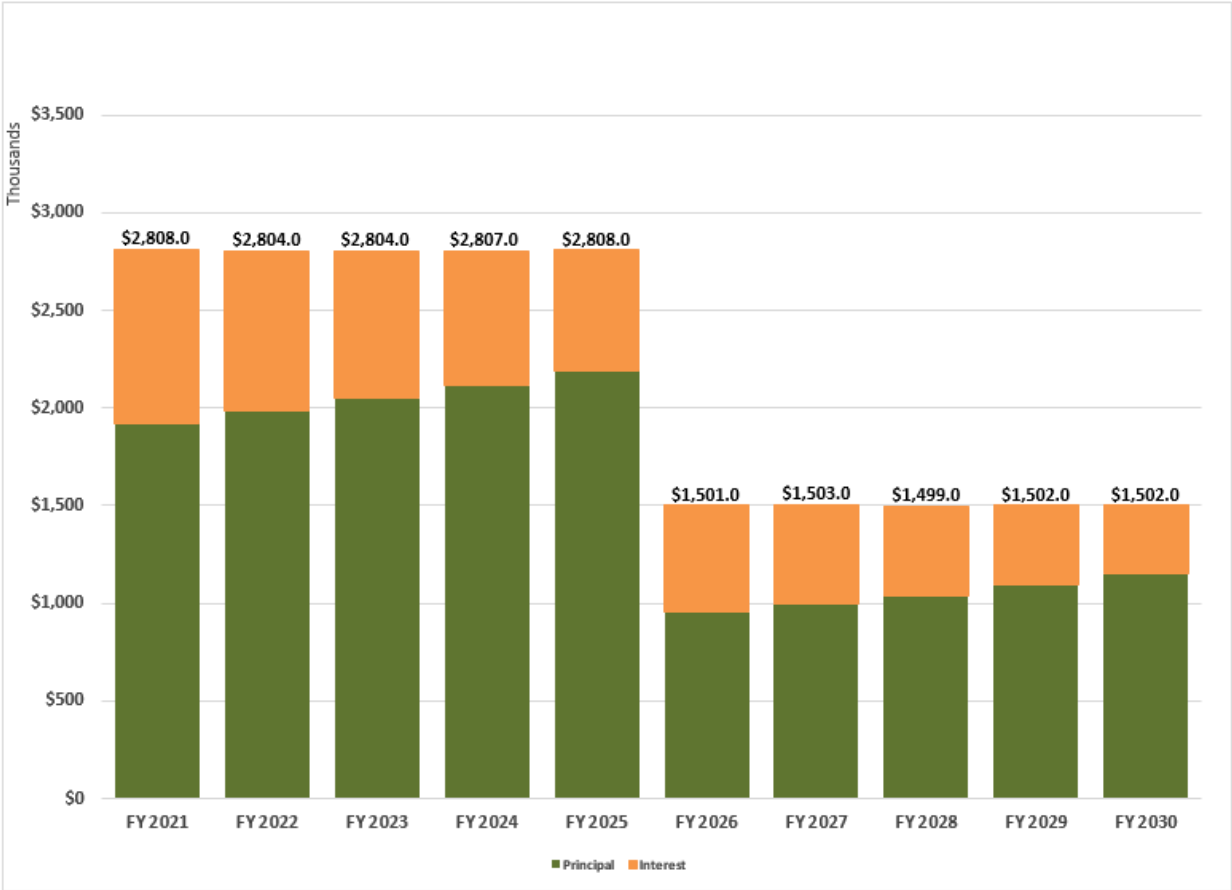
June 30	Total GO Debt	Assessed Valuation	Debt to Assessed Value	Population	Debt per Capita
2016	\$ 29,440,000	\$ 5,526,746,003	0.53%	73,698	\$ 399.47
2017	\$ 26,671,000	\$ 5,491,022,638	0.49%	74,413	\$ 358.42
2018	\$ 24,665,000	\$ 5,677,672,119	0.43%	75,536	\$ 326.53
2019	\$ 22,810,000	\$ 5,815,290,489	0.39%	76,593	\$ 297.81
2020	\$ 21,070,000	\$ 6,682,925,455	0.32%	77,024	\$ 273.55

Debt Summary

Revenue Bonds

The second type of bonded debt carried by the City are Revenue Bond Issues. These are Combined Utility Water and Sewer Revenue Issues in the original issue amounts of 2011 refunded \$4,318,000, 2013 refunded \$5,895,000 and 2015 revenue bonds \$20,130,000 with projected June 30, 2020 outstanding balances of \$3,027,000, \$3,025,000 and \$17,335,000. 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.

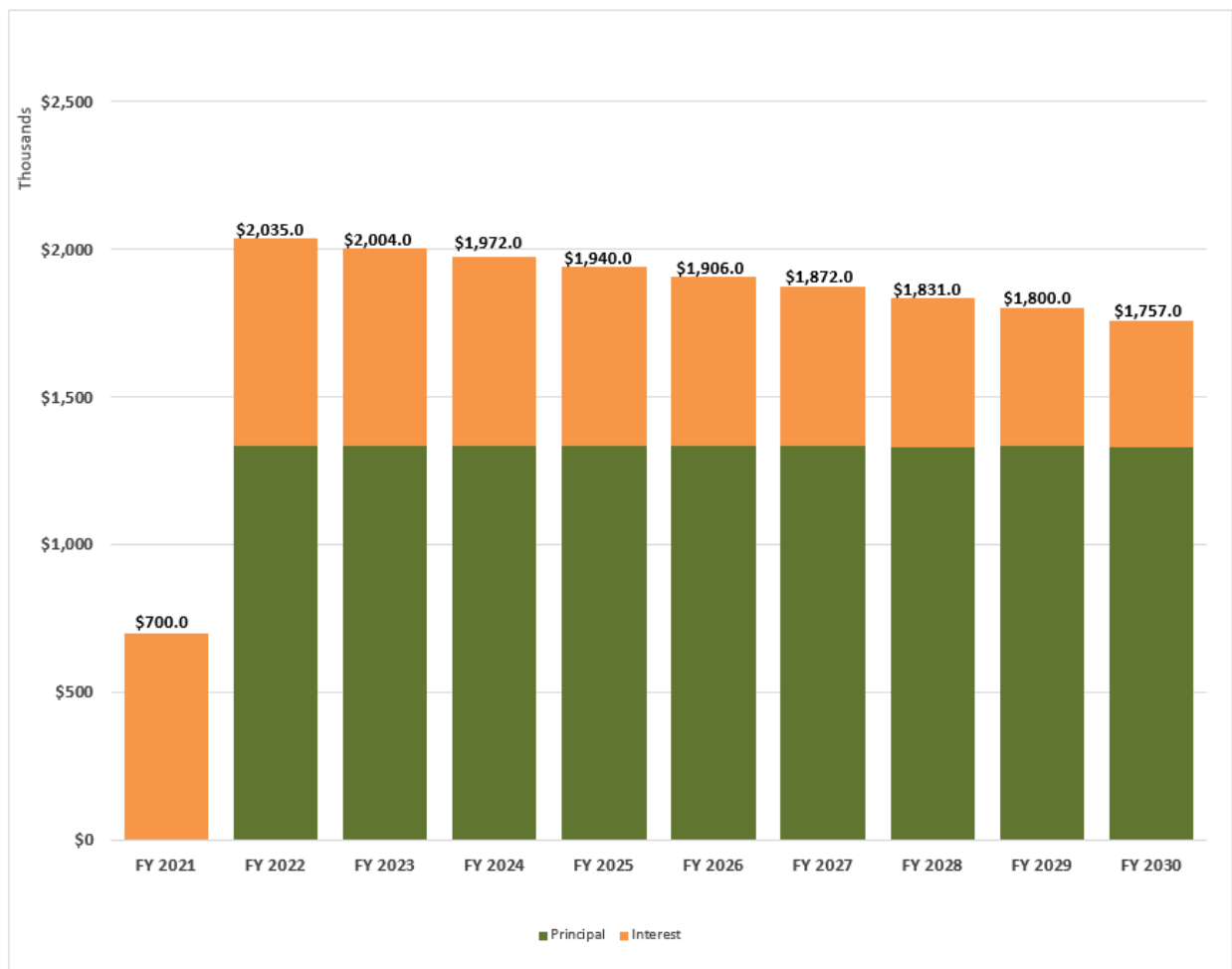
On the City’s existing revenue issue, a minimum parity debt coverage ratio of 1.2 must be maintained. This means the net utility operating revenues must exceed 120 percent of the maximum annual parity debt service cost. Each year, any excess after paying current operating, debt service and capital projects 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.



Debt Summary

Limited Obligation Bonds

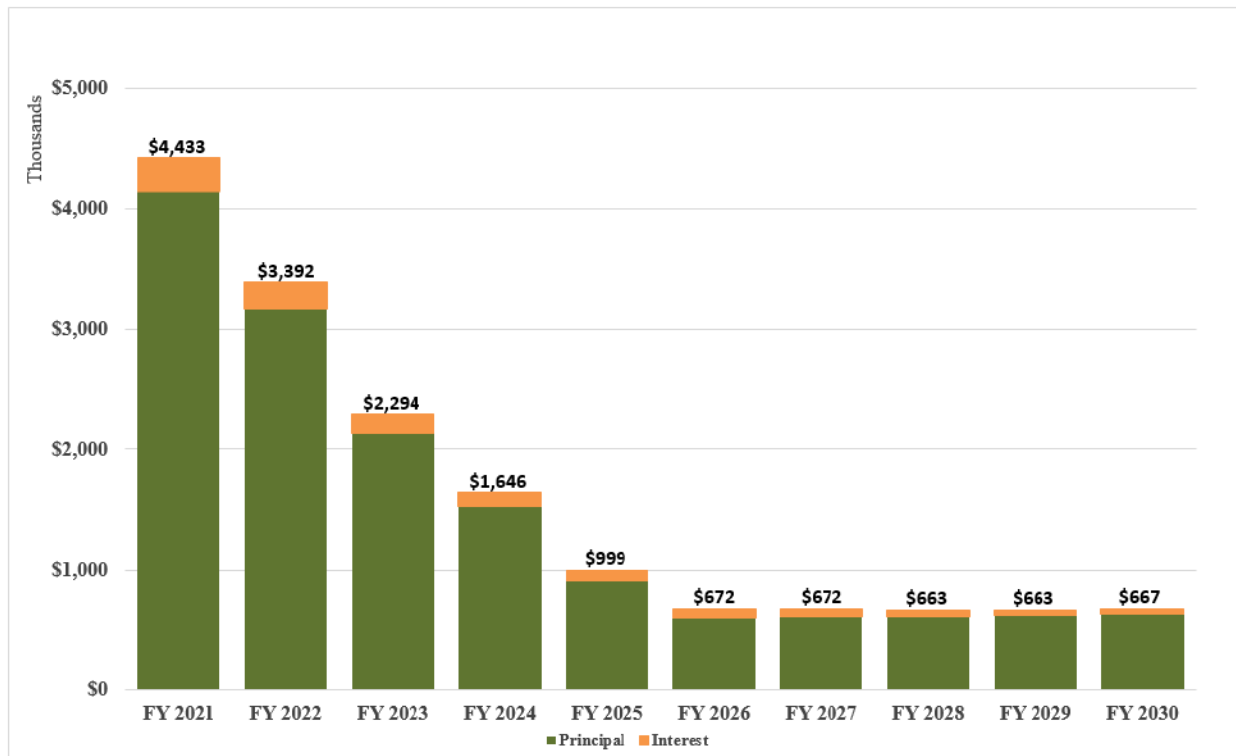
Limited Obligation Bonds, formerly referred to as Certificates of Participation (COPs), is an alternative financing method requiring no voter approval. The major distinction which needs to be made is that this type of debt does not pledge the “full faith and credit” of the City either, but rather offers the investors the property as security for the certificates and the repayment is subject to annual appropriation. These issues operate similar to a conventional home mortgage whereby the property collateralizes the loan. In fiscal year 2010 the City issued Limited Obligation Bonds to be used for the cost of acquisition, improvement and equipping of a conference center, parking deck, an environmental studies center to the Schiele Museum and related park improvements but in fiscal year 2020 these bonds were refinanced with an Installment Financial Loan. In fiscal year 2019 the City issued Limited Obligation Bonds for \$24,000,000 to be used for costs associated with the Downtown Multi-Purpose Stadium Project or otherwise known as FUSE (Franklin Urban Sports and Entertainment).



Debt Summary

Installment Financing

An installment financing agreement is debt that finances or refinances the purchase, construction or repair of capital assets. Each year the City finances the purchase of various pieces of vehicles and equipment which are repaid over 59 months and currently the City has 5 outstanding loans with a combined projected balance at June 30, 2020 of \$8,185,795. In 2020 the City refinanced the 2010 Series A & B Limited Obligation Bonds that was used for the acquisition, improvement and equipping the conference center, parking deck, the Schiele Museum Environmental Studies Center and other park improvements with an Installment Financing Agreement for \$8,640,000.



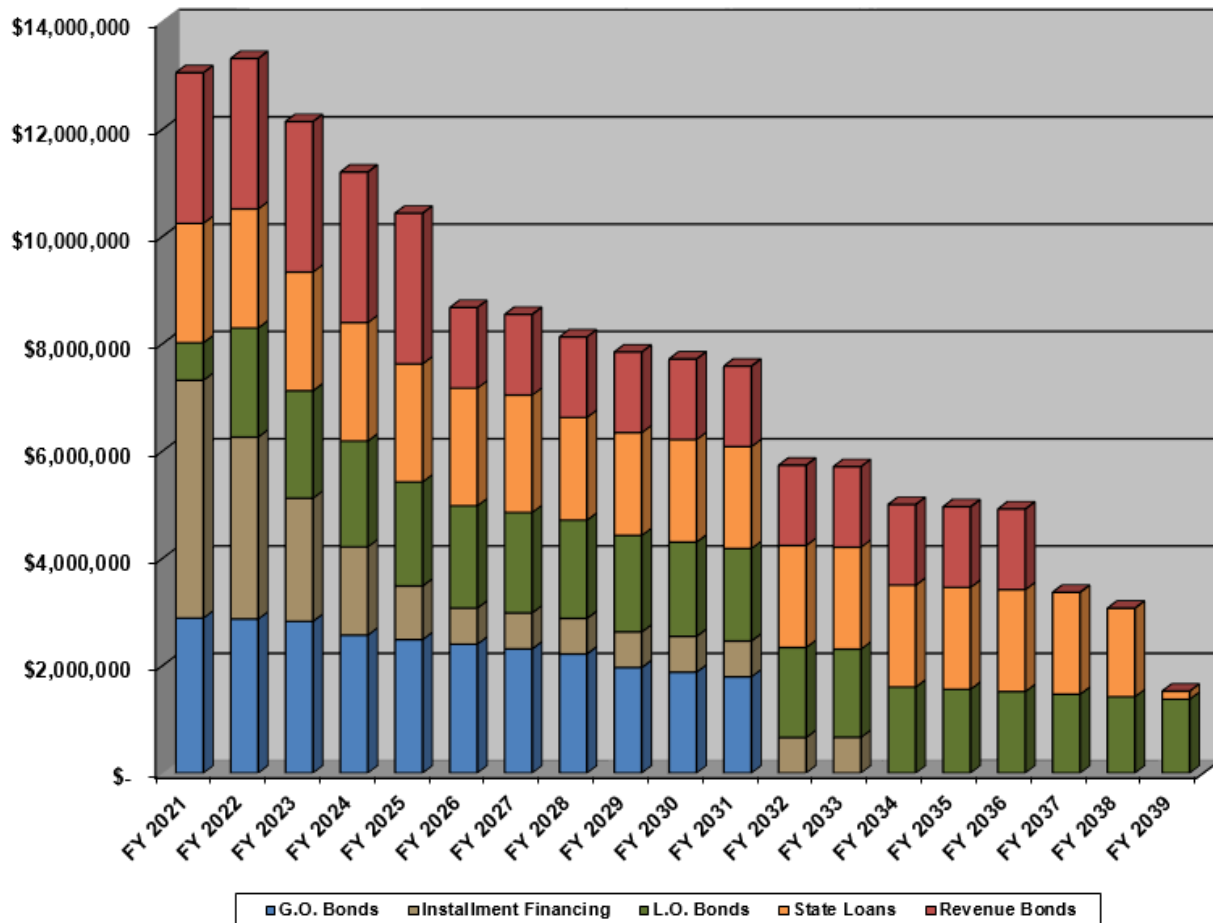
Debt Summary

Debt Service Payments Budgeted

The FY 2021 Budget provides \$13,086,263 for debt service as follows:

Water & Sewer Fund	\$	5,028,891	
Water & Sewer Stimulus Fund	\$	3,977	
Electric Fund	\$	63,682	(2008 2/3rds GOBs)
General Fund	\$	2,746,735	(Streets)
General Fund	\$	155,940	(Recreation)
General Fund	\$	54,522	(Museum)
General Fund	\$	326,221	(Fire)
General Fund	\$	78,492	(2008 2/3rds GOBs)
General Fund	\$	699,523	(Downtown Sports & Entertainment Complex)
Conference Center Operations Fund	\$	613,395	(2010 LOBs)
Community Development Fund	\$	20,276	(108 Loans)
Vehicle/Equipment Replacement Fund	\$	3,294,609	(Short-term installment financing)

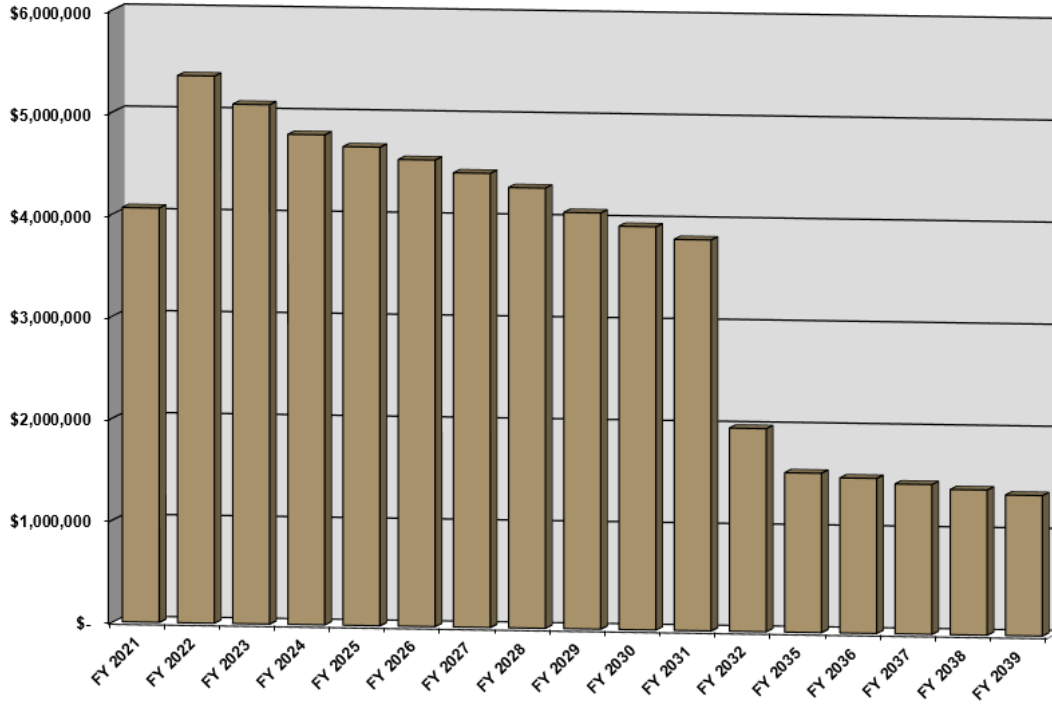
All Annual Debt



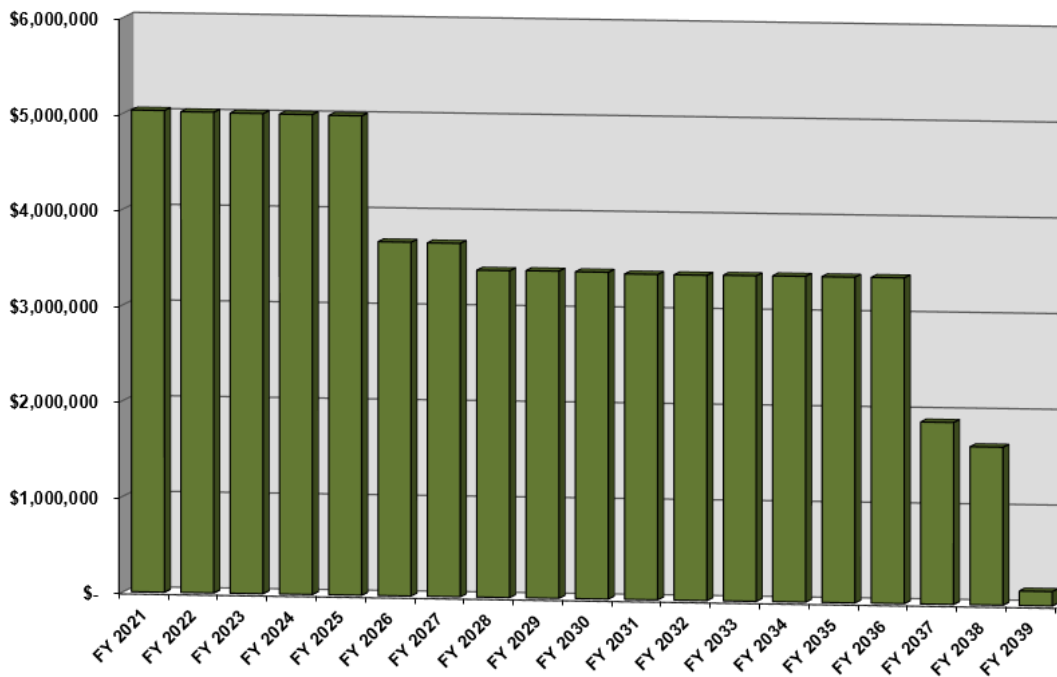
Debt Summary

Debt Summary by Fund

General Fund Debt



Water & Sewer Fund Debt



Budget Process

North Carolina law requires local governments to adopt a balanced budget annually to cover the fiscal year of July 1 through June 30. According to G.S. 159-8, "A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations." The City of Gastonia's Fiscal Year 2021 budget is balanced in accordance with law and will be effective July 1, 2020.

Procedures

The budget process begins in November when departments turn in their requests for building maintenance and infrastructure, vehicle, equipment, computers, servers, etc. to the respective areas for review and approval for recommendation. These recommendations are then forwarded to the Budget Office in December. In addition, departments submit any new program initiatives, personnel requests and fee schedule changes directly to the Budget Office during this same month.

Updated strategic planning information is returned to the Budget Office in December, so staff can include it in the planning session held the following month with Mayor and Council. During that session, the City's current mission, vision, core values, goals and objectives are discussed to provide status updates and revise, as needed.

Budget staff prepare estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service and enter those into the City's financial system (Eden). Departments then enter their requests.

After all budget requests have been entered, the first round of budget meetings is held in February. These meetings involve Assistant City Managers, Finance staff and department representative(s). Budgets are reviewed to ensure they are in line with the goals and objectives established the prior month and any necessary changes are discussed. Budget staff enters those changes and analyzes all funds to determine where the budget stands as it relates to being balanced.

Another round of budget meetings begins in late February. These include the City Manager, Assistant City Managers, Finance staff and department representative(s). Final approval for budget recommendation regarding building maintenance and infrastructure, vehicle, equipment, and technology requests, as well as new programs, positions and updated fee schedules takes place in these meetings that are structured to confirm alliance with City goals and objectives, in addition to ensuring amounts are appropriate.

Budget staff then enters any additional changes as a result of the meetings and reanalyzes all funds. For funds that are balanced, no additional work is required. However, for those that are not yet balanced, management and Finance staff will have another meeting to formulate a plan for balanced funding.

Another meeting with Mayor and Council is held in March to update them on the status of the budget and provide highlights to confirm goals and objectives are being accomplished. Once the budget is balanced, Budget staff will prepare the proposed budget document for a public hearing at the first City Council meeting in May and final adoption takes place at the first City Council meeting in June.

Budget Process

Budget Schedule

October 30, 2019	New program initiatives / personnel request forms / fee schedule / building maintenance/infrastructure forms distributed to departments
November 13, 2019	Vehicle and equipment requests due to Equipment Services
November 18, 2019	Prior year's strategic planning information distributed to departments to be updated
November 22, 2019	Building Maintenance/Infrastructure requests due to Building Maintenance
December 2, 2019	IT Governance Request Forms due to Technology Services
December 6, 2019	New program initiatives / personnel requests / fee schedule proposals/amendments are due to the Budget Office
December 13, 2019	Updated strategic planning information due to the Budget Office
December 20, 2019	Recommended vehicle, equipment, tech services and building services requests due to the Budget Office
January 6, 2020	Preliminary revenue and expenditure budget worksheets and information, along with prior year Adopted Budget Mission Statements / Department Summary / Budget Highlights / Goals / Objectives distributed to departments
January 24, 2020	Expenditures and revenues must be entered into the Eden Financial System. Departments can make no further changes unless approved by the Budget Office.
January 24, 2020	Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives) 2:00 p.m. – 6:00 p.m. location to be determined
January 25, 2020	Mayor/Council Budget Objectives Retreat 8:30 a.m. – 2:00 p.m. (Breakfast – 8:00 a.m.) location to be determined
January 27-28, 2020	Budget Office performs analysis to ensure all accounts have been budgeted
January 29-31, 2020	Technology Services prepares summary spreadsheets
February 3, 2020	Budget Office distributes spreadsheets to Departments
February 3-7, 2020	Departments need to review spreadsheets and update notes section to include budget highlights
February 10-14, 2020	Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests
February 21, 2020	Mission Statements / Department Summary / Budget Highlights / Goals / Objectives due to the Budget Office
February 24 - March 6, 2020	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff. Department Heads should try to leave their schedules open.

Budget Process

March 17, 2020	Budget Discussion could be added to Council agenda
March 31, 2020	Council work session: Budget Outlook 5:30pm Council Conference Room
April 7 & 21, 2020	Budget Discussion could be added to Council agenda
April 10, 2020	Budget should be finalized and balanced based on recommendations of the City Manager
April 24, 2020	Proposed budget should be printed and notice of public hearing completed
April 27, 2020	Budget distributed to City Council and press
May 5, 2020	Public Hearing on the Budget and Budget discussion at the Council Meeting
May 14, 2020	Budget Work Session 5:30pm Council Conference Room (if needed)
May 19, 2020	Budget Discussion could be added to Council agenda
June 2, 2020	Adoption of the Fiscal Year 2020-2021 budget

Transfers and Amendments

Although, the budget has been formally adopted and begins July 1 of each year, changes can occur throughout the year. A budget transfer does not increase or decrease the budget ordinance that was originally adopted and therefore, does not require City Council approval. Budget transfers can be done at the department level transferring revenues or expenditures from one line-item to another. These types of transfers totaling less than \$10,000 can be approved by the Budget Office, with the exception of those involving salary, benefits or travel. Any transfer that is \$10,000 and greater or includes any of the aforementioned accounts requires City Manager approval. The City Manager is also authorized to approve interdepartmental transfers within the same fund.

A budget amendment changes the original budget ordinance and therefore, requires City Council approval. This can be a transfer between funds or an increase or decrease in a fund's budget. Regardless of the type of budget amendment, the balanced budget requirement is still complied with.

Financial Policies

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

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

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

Financial Policies

- The Operating and Capital Budgets shall fully describe the major goals to be achieved by department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions.

Revenue Policies

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

Reserve Policies

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

Accounting, Auditing and Financial Reporting Policies

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

Investment Policies

- The City shall preserve capital and invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow

Financial Policies

demands of the City while complying with all state statutes governing the investment of public funds.

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

Debt Policies

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

Financial Policies

- The City shall attempt to keep average maturity of general obligation bonds at or below 20 years.
- When possible, the City shall use special assessment, revenue, or other self-supporting bonds.
- When approving bonds for capital projects, Council shall increase the needed revenue for debt service at the time the project is approved.
- The City shall not incur long-term debt to support current operations.
- General obligation debt shall not be used for enterprise activities.

Capital Improvement Budget Policies

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

Intergovernmental Policies

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

Financial Policies

Deposits

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

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

Investments

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

Budgetary Control

The City's Financial Management System provides for excellent fiscal management. Through utilization of budgetary accounting methods, effective budgetary control and accountability can be maintained. The annual budget is adopted as required by state statute. An annual budget

Financial Policies

ordinance, which is adopted at the function level, authorizes and provides the basis for the City's financial management plan. The adopted appropriations constitute the maximum expenditure authorization during the fiscal year and can only be amended by action of the City Council. Project ordinances are adopted for capital project funds and are appropriated for the life of the project as well as Community Grant funding which is a multi-year funding. The basis for budgeting is a cash basis.

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

Basis of Budgeting and Budget Structure

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

STRATEGIC PLAN

2020-2022



VISION

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



MISSION

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

CORE VALUES

We, the Mayor, City Council, Managers, Supervisors and Employees practice Accountability, Inclusiveness, Safety, Professionalism, Honesty and Integrity to safeguard and enhance the public trust in City Government.



INFRASTRUCTURE INVESTMENT

Continue to partner with Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), Charlotte Regional Transportation Planning Organization (CRTPO), NCDOT, Gaston County, surrounding municipalities, the City of Charlotte, and private property owners to study the construction of a new southern connection from Gaston County to Mecklenburg County over the South Fork and Catawba Rivers. The feasibility study has been funded and will be completed late 2021.

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

Implement plans/Capital Improvement Projects:

- Dixie Village pedestrian/transit upgrades.
- Continue extension of sidewalks and greenways mostly using federal, state and regional funding [(Federal Transit Administration (FTA), Congestion Mitigation and Air Quality (CMAQ), and NCDOT State Transportation Improvement Program (STIP)].
- Improvements to United Way parking lot.
- Continue work on Inflow & Infiltration (I & I) reduction in the Firestone Wastewater Basin.

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

- Complete land acquisition and begin construction of the Southeast Utility projects (Water/Sewer).
- Dallas Sewer Agreement is executed and design is currently underway. Construction and completion could be during Fiscal Year (FY) 2021.
- Bessemer City Water Project is moving forward.

Complete required next steps with NCDOT, NCDOA and FAA to establish funding for the implementation of the Gastonia Municipal Airport reorientation/lengthening project.

Complete the change-out program from existing high-pressure sodium street lights to more efficient and cost effective LED lights. Actively participate in the Transit Oriented Development Study to explore light rail options into Downtown Gastonia. Explore transit organizational options that provide improved services through commuter rail, high speed rail and multi-modal transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers. Evaluate potential location and timing of the construction of a multi-modal transportation facility.

Coordinate with NCDOT on the I-85 widening project, specifically in developing aesthetic theme for bridges over the interstate.

Acquire property adjacent to Erwin Center to construct additional parking.

Complete a master plan for Linwood Springs property (future Westside Park) and look for possible grant opportunities for project funding.



HEALTHY COMMUNITY

Complete a citywide comprehensive bicycle plan. A grant from NCDOT has been awarded for \$60,000 with a local match of \$40,000 for a total of \$100,000.

Continue to evaluate and prioritize the Greenway Master Plan and update plan as needed.

- Complete the Avon Catawba Creek Greenway extension northward from Lineberger Park, ultimately creating a trailhead at Franklin Boulevard and Belvedere Avenue. Partner with a home builder to construct and sell trail front homes on the Avon Creek Greenway extension on existing city-owned property. This would use Carolina Thread Trail funding and leverage City owned property along the greenway for new residential construction.
- Complete southern connector of greenway beginning with trail from the North Carolina National Guard Armory to the Armstrong Park Road and Hoffman Road intersection.
- Continue to work on extending the Highland Greenway north to Dallas Park.

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

Improve Urban Forestry Program within the City of Gastonia. This includes developing policies and guidelines for management of the urban forest within the city.

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

Establish funding mechanisms for the adopted ten year Parks and Recreation Master Plan. The City will continue to partner with Gaston County Schools and Gaston County for shared facilities. Implement strategic plan for all-inclusive park (Miracle). Development of unified

standard operating procedures for community centers. Continue to complete renovations and upfitting of all recreation community centers, ballfields, playgrounds and shelters. Land bank for future parks and facilities.

Complete a new master plan for the Nature Trail and outdoor exhibits at the Schiele Museum with budget and timelines.



GOOD GOVERNMENT

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

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

Maximize investments and cash balances to make the most of City revenue in a safe, conservative manner, such as refunding existing bond debt.

Maintain a fund balance goal of at least 20% of General Fund expenditures and use fund balance only for non-recurring capital expenditures.

Connect all City facilities with fiber where ROI (return on investment) is positive. Explore the use of City-owned fiber for a private/public partnership.

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

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

Complete the Phase I and II project planning for the Municipal Operation Center Facility Master Plan and establish funding for the Fiscal Year (FY) 2021 in order to update the facility and make the delivery of service to citizens more efficient and effective.

Evaluate ways to expand opportunities for citizen feedback to build good customer relationships, gauge service satisfaction, and provide opportunities for improvement. For example, the 4th

annual Citizens Academy began in January 2020, FUSE District public input meetings, and expanded use of social media.

Develop and implement a Partnership for Stronger Neighborhoods program designed around building relationships and enhancing the quality of life in the City of Gastonia.

Continue to seek funding and support solutions to promote community-wide commitment to the goal of ending homelessness. This includes partnering with stakeholders to update the Ten Year Plan to End Homelessness.

Partner with the US Postal Service to evaluate overall postal service and facilities in Gastonia and also the potential purchase of the Post Office located at 305 West Main Avenue for future community use.

Support the City's FY 2019 Environmental Protection Agency (EPA) Brownfields Community-Wide Assessment Grant Application.



ECONOMIC VITALITY

Complete the construction of a multi-use sports/entertainment venue in the FUSE District along with the successful recruitment of significant private investment in surrounding properties. Also, complete the successful execution of the management services agreement, all individual economic development agreements/projects, and have a successful ribbon cutting and opening.

Increase multi-family opportunities Downtown and increase Downtown residential and commercial occupancy rates.

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

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

Identify and budget for attainable projects specified in the Highway 7 corridor project.

Update the Economic Development Strategic Plan.





SAFETY

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

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

Promote and advance Intelligence-led Problem-oriented Policing and community-oriented City initiatives to identify and manage public safety issues.

Upgrade the traffic signal system. The current system is over 10 years old and is overdue for an upgrade to an internet-based system. This project also studies an expansion of our operational area in cooperation with NCDOT and other municipalities and is funded by NCDOT.



GASTONIA CITY COUNCIL

Robert Kellogg – Ward 1

Charles Odom – Ward 4

Mayor Pro-Tem Dave Kirlin – Ward 2

Jennifer Stepp – Ward 5

James Gallagher – Ward 3

Donyel Barber – Ward 6

Mayor Walker Reid III



COMMUNITY IDENTITY

Expand the use of social media and website communication channels to reach more of the City's constituents. Increase number of news releases, advisories and alerts distributed to media to better promote City's programs, initiatives, and accomplishments. Pursue more opportunities to promote the City's desirable quality of life and economic development prospects.

Continue to investigate methods to effectively incorporate inclusion and diversity strategies in the City of Gastonia.

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

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

Complete the City of Gastonia - Schiele Museum Public/Private Partnership Assessment study.

Work with local non-profit agencies and developers to leverage funding and maximize the development of additional affordable housing units within Gastonia.

Make efforts to strengthen the Sister Cities relationships with Santiago de Surco, Peru by hosting a visit of their mayor and/or Sister Cities coordinator to celebrate our 16-year partnership.

WHAT WE BELIEVE OUR CORE VALUES



ACCOUNTABILITY

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

HONESTY AND INTEGRITY

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

INCLUSIVENESS

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

PROFESSIONALISM

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

SAFETY

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

For more information, please visit our website www.cityofgastonia.com/StrategicPlan

Long-Range Planning

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

City Council held its annual retreat with the senior management team and department heads - on Friday, January 24 at which time the group discussed the status of the City's 2020-2022 strategic goals and objectives: goals that were achieved and work that is still underway. In some instances, new goals were set or added based on projects planned or unfolding in various departments. On Saturday, January 25, City Council and the management team spent the day discussing the budget and outlining what the City's priorities should be for the upcoming fiscal year. With the direction from these meetings, the departments began developing their individual budgets, guided by the priorities and the overall budget parameters set by Council.

2025 Comprehensive Plan

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



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

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

Long-Range Planning

reflecting our highest ambitions, while taking into account the social, economic, political, geographic, and environmental realities we are likely to face in the future.

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

A steering committee of 25 people from throughout the community led the process, receiving technical support from the Planning Department. The final topic was reviewed during summer 2005 with sector analysis starting immediately thereafter. On May 17, 2011, City Council adopted the 2025 Comprehensive Plan. The plan is an evolving document that compiles information, community dialogue, and preferred public policy choices for the City through the year 2025. The Plan establishes a vision for the City (as established by the citizens), and will guide policymakers as they make decisions about the physical, social, and economic development of the community.

Sidewalks, Bikeways and Greenways Plan

The City of Gastonia continues to prioritize the expansion and enhancement of bicycle and pedestrian facilities throughout the community. This is evidenced by the variety of efforts planned for in the 2020-2021 fiscal year. Such efforts include the planned construction of an extension of the Avon Creek Greenway northward out of Lineberger Park reaching the Franklin Boulevard corridor. This effort is being partially funded by a grant received from the Carolina Thread Trail through their partnership with Wells Fargo Corporation. In addition to this trail expansion, the City is also planning a significant expansion of the Catawba Creek Greenway in southeast Gastonia. In FY 20-21 the City will be seeking a \$250,000 grant from the NC Recreational Trails Program to help fund this extension which will connect two new neighborhoods with up to a total of approximately 500 new homes. Both of these trail extensions are indicated in the Greenway Master Plan which the City Council adopted in 2000. In a related effort, staff is working to produce an updated version of the Greenway Master Plan in FY 20-21 that will add project prioritization to the plan and will also add new trail segments in certain areas where the City has grown and changed since the original plan adoption. Further efforts in pedestrian and bicycle improvements include the creation of a Comprehensive Bicycle Plan in the upcoming fiscal year. The City has received a grant from the NC Department of Transportation specifically for the purpose of producing a bicycle plan. Finally, in addition to the many new sidewalks being installed as a result of requirements for new developments, the City continues to pursue sidewalk and intersection improvements projects across the community. Examples include the Modena Street sidewalk

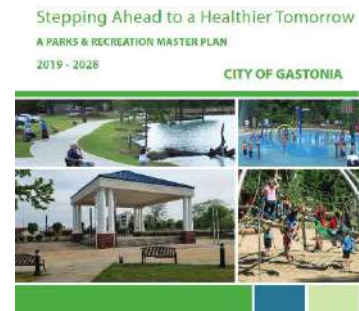


Long-Range Planning

extension and the sidewalk and intersection improvements associated with the Gastonia Transit improvement project at the Dixie Village Shopping Center.

Parks and Recreation Facility Master Plan

In August 2019 City Council adopted and approved the 2019-2028 Comprehensive Parks and Recreation Master Plan. This plan lays out a foundation for improvements and projects over the next 5-10 years and has identified a top five priority list that includes; facility upgrades, park maintenance, acquisition of land, new parks; and extension of trails and greenway.



Erwin Community Center with the assistance of the Community Development Block Grant has gained new outdoor restroom and asphalt walking track. These two projects were completed in early 2020. Rankin Lake clubhouse underwent major renovations in 2020 and will be a centerpiece of the park for years to come. Along with the clubhouse renovations a new playground was added in 2019 that included a zip line, swings, climbing rocks, 2-5 play-structure, and a 5-12 play-structure. Martha Rivers Complex from 2018-2020 underwent renovations that included new backstop seating, new pathway lights, upgrades to restrooms, repairs and paint to shelters and score-tower, and repairs to the playground.

Approved projects that are part of our long range planning that will begin spring of 2020 will include painting and flooring renovations to Bradley Community Center, Phillips Community Center, Erwin Community Center, T Jeffers Community Center, and Memorial Hall Administrative offices. Landscaping and LED lighting have been completed at each community center in our effort to make our centers a safer and more attractive place for our citizens to enjoy. Sims Park irrigation replacement is scheduled to be completed in 2020. This will replace a 30 plus year old system that will help provide a top notch rental facility for everyone to enjoy



The City obtained 140 acres at the old Linwood Springs Golf Course from NCDOT with a 30- year lease in 2019 with intentions to turn this property into a regional park destination. The City will begin planning for this park in 2020-2021 by developing a specific master/site plan for this site that can be used to develop and apply for grants.

Along the same lines the City will also complete a specific Site/Master Plan for an All- Inclusive Park that will include a ballfield, playground, restrooms, and walking trail. A specific site has yet to be approved for this project.

The FUSE (Franklin Urban Sports Entertainment) Project, Comprehensive Master Plan, and Park Planning will be considered a priority in the long range planning of recreational facilities and opportunities.

Long-Range Planning

Economic Development

The downtown area of the City is undergoing notable revitalization. Gastonia's FUSE (Franklin Urban Sports & Entertainment) project has energized Downtown and is designed to attract new commercial and residential development to Gastonia's center city. The ground breaking for the multipurpose stadium and events complex was October, 2019 and is scheduled to open in late Spring 2021. The stadium serves as the centerpiece of the FUSE District and will link Gastonia's center city to the Loray Mill area on the west side of Gastonia and spur significant private investment in the surrounding area. It will provide significant private development opportunities for commercial and residential development, which will return vitality to Gastonia's center city. The Trenton Mill development is the first private development pad to begin construction and will serve as a catalyst for redevelopment. The redevelopment of the historic Trenton Mill which is across the street from the stadium will preserve the historic building and convert it into a residential, mixed-use property. The next project is the redevelopment of the former historical Coca-Cola bottling plant building which will be redeveloped into a brewery and restaurant with boutique shops and residential units. The stadium and the surrounding private development will generate investments that will create jobs, increase the tax base and fuel economic growth which will benefit the entire City.



Center City Park is in the downtown area and was built as a “pocket park” after several dilapidated and unsightly buildings were torn down in 2007. This park will be replaced with a planned mixed-use project to build a 100-unit apartment complex with commercial space on the ground level. Construction on the roughly \$25 million investment is on hold until the nearby parking deck is expanded to accommodate the use for the Gastonia Conference Center as well as the residents of the apartment complex. The parking deck currently has 170 spaces but was structurally designed so that it can be doubled in height and capacity.

Long-Range Planning

The historic First National Bank Building also known as the Lawyers Building was redeveloped as the Esquire which is a nationally branded boutique hotel. The first floor of the hotel will serve as a restaurant, Barrister's, which will serve upscale European-inspired southern and local cuisines that feature ingredients "extremely endemic to the South."

Another dining establishment, Webb Custom Kitchen, has grown into a regional destination and this success has led the investors to acquire additional Downtown property for a new high end restaurant, The Fed. The addition of Barrister's and The Fed, coupled with the success of Webb Custom Kitchen will make Gastonia the center for high dining.



On the east end of Gastonia our staff continues to partner with Eastridge Mall property owners to look at ways for promoting growth by investing and redeveloping the property to maximize value. Gaston Aquatics has announced a plan to build a \$6 million, 35,000-square-foot aquatics center on vacant land surrounding the mall. The project will include an Olympic-sized 50-meter pool, a warm pool for rehabilitation and elevated seating for spectators. In December 2019 Powerhouse Dugout opened in Eastridge Mall. This is an indoor, climate-controlled and turfed baseball and softball training facility which has two professional 70' batting/pitching cages, two 50' batting cages and one iron Mike Pitching machine.

The City of Gastonia offers many amenities to businesses seeking to locate here, including its close proximity to Interstate 85 and the Charlotte-Douglas Airport. The Gastonia Technology Park, the area's premier international business park, will welcome DYMAX Corporation which will purchase 16 acres of land. The company plans to make a \$21.5 million investment and create approximately 59 new jobs within the next five years. They



are a provider of integrated rapid and light-cure formulations and equipment for the consumer and automotive electronics, aerospace, defense, and medical markets.

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.



Long-Range Planning

Water and Sewer Combined Utilities

The City currently provides water service to the Town of Ranlo, the City of Lowell, the Town of McAdenville, the Town of Clover, and the Spencer Mountain Village in the Town of Dallas. The City has emergency water connections with the Town of Dallas, the City of Bessemer City and the City of Belmont. Gastonia also provides sewer service to the City of Bessemer City, the Town of McAdenville, the Town of Ranlo, the Town of High Shoals, the Town of Stanley, and Clover, SC, along with portions of the Town of Lowell, the Spencer Mountain Village portion of the Town of Dallas, portions of Belmont, and portions of the City of Kings Mountain. The water and sewer services are provided through municipal agreements. With the loss of many textile customers in the early 1990's, the City has excess capacity at the Water Treatment Plant and its 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.

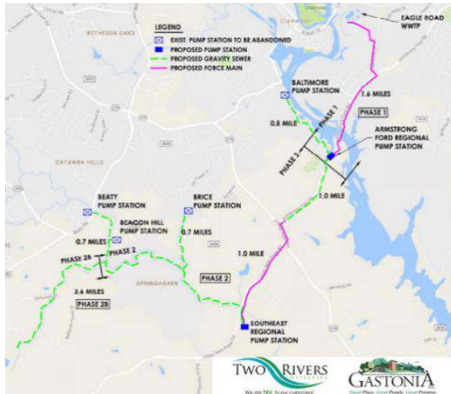
In 2011, the City consolidated systems with the Town of Cramerton, creating Two Rivers Utilities (TRU). Utility consolidation studies with the Town of Dallas and the Town of Ranlo have been completed. TRU has entered into an agreement with the Town of McAdenville to operate their water and sewer systems. Further discussion with McAdenville regarding consolidation are on-going. In 2019, Gastonia completed the South Fork Phase II Regional Sewer Project, allowing the Town of McAdenville and Pharr Yarns, LLC wastewater treatment plants to be decommissioned. TRU partnered with the Town of Stanley on a wastewater project allowed Stanley to decommission its wastewater plant. Gastonia and Bessemer City are currently partnering on a project to install a new water booster pump station to support economic development by increasing the volume of water Gastonia can supply to Bessemer City.

TRU is currently completing the first phase of the Water Treatment Renovation Project which will restore the plant capacity to 27.3 MGD. The improvements are being constructed in a multi-phase project to allow the water plant to remain in operation while the upgrades are completed. The renovation project includes membrane filtration which will improve the water quality and assist the City to meet future regulatory requirements. The improvements will assist a future re-rating of the filters to provide additional treatment capacity with little additional cost to take the City of Gastonia into the future.

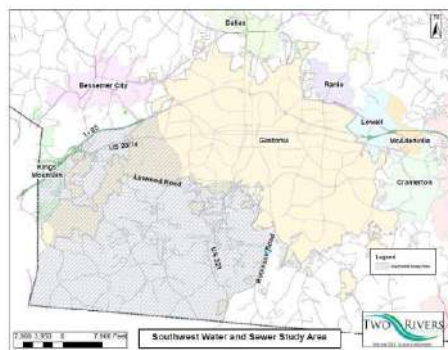


Long-Range Planning

Much of the development in Gaston County is in the southeastern part of the county. This area is currently outside the sewer service area. The South East Sewer Update Study was completed to look at options to serve the southeastern portion of the county. A multi-phased approach was selected and the design of the first phase of the South East Sewer Project is nearing completion and easement acquisition is underway. Sewer lines within the FERC Boundary along the South Fork River are under construction. The design includes pump stations that can be expanded and parallel lines that can be installed at a later date as growth happens to reduce the initial capital cost. The construction of the project may include developer participation. System development fees were adopted, which will provide funding to assist with debt service for the projects.



A study is underway focusing on growth and economic development in the southwest area of Gaston County. The study is targeted for completion in June 2020.



Electric Utility

The City of Gastonia Electric Division operates and maintains its electrical system in a manner to provide exemplary 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 and infrastructure improvements.



The City of Gastonia owns the municipal electric system and is a member of Electricities of North Carolina and Municipal Power Agency # 1 (NCMPA1). Collectively, NCMPA1 owns 75% interest in the #2 Reactor at the Catawba Nuclear Station. The Station is operated by Duke Energy Carolinas and the City's wholesale power supply is managed by Electricities. The City Electric Division currently serves approximately 27,500 customers through 485 miles of 15 KV distribution lines and 11 power substations. The City of Gastonia Electric also maintains 75 miles of fiber optic lines throughout the service territory. The City distributes electricity to customers and supplies an average of 56,281,500 KWH per month with a peak KW of 175 MW.

There are three types of major providers of electricity at the retail level in North Carolina: (i) municipalities, (ii) power companies (Duke), and (iii) electric membership corporations

Long-Range Planning

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

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

While the pressure to increase electric rates has subsided, the trend is to simplify rates to make it easier for customers to understand the power bill. Furthermore, with the growth in the renewable energy market, the Electric Division is reviewing and revising the rate structure to ensure the costs of owning and operating the grid are properly allocated.

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

Advanced metering infrastructure (AMI) platforms will continue to be reviewed and investigated for technology improvements and the cost reductions. Plans are also in place to implement a restorative feeder automation / self-healing system to improve reliability by shortening outage durations.



Five-Year Financial Forecast

A financial forecast for three of the major funds for the City is presented in the Adopted Budget book. The first is the General Fund which is used to account for the ordinary operations of the City which are financed through taxes, sales taxes, other general revenues, contributions, grants, reimbursements and transfer from other funds. The other two are the Water & Sewer and Electric enterprise funds which are funds established to account for the cost of providing goods and services to the public and are financed or recovered through user charges. These forecasts include prior history for five years, the FY 2020 Budget, FY 2021 Adopted Budget and projections for these funds. The projections provide an estimate of financial costs for the next five years. Projections only include current levels of activity and do not estimate future service expansions.

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

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

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

Revenue Assumptions

FY 2022 – FY 2026

- Property taxes account for approximately 56% of the General Fund. The projected property tax growth is based on the current year growth of 1.1%.
- The second largest revenue is sales tax which accounts for approximately 23% of the General Fund. Sales taxes are impacted by both local and state-wide economic conditions. Therefore they are more difficult to predict on a long-term basis. The average growth for the last four years is 5.7%. The North Carolina League of Municipalities has stated that Cities could experience substantial losses in sales tax revenue due to Covid-19. Due to the expected losses in revenue, a 30% decrease (4.0%) in the average growth was used to project future revenue.

Five-Year Financial Forecast

- General Fund City Fees & Charges include revenues such as Permit/Fees, Rents/Concessions, Inspection Fees, Building Permits, Auto Tag Fees, Pistol/Rifle Fees and several other revenues. Due to Covid-19 City recreation centers and the Schiele Museum have been closed to the public. Due to these closures revenues are expected to decrease because of the loss of fees for team sports, facility rentals, admission fees at the Schiele Museum and other programs. The growth in this category is projected based on the Consumer Price Index (CPI) obtained from the U.S. Bureau of Labor Statistics website which is currently 1%.
- Considerable public utility revenues will be lost from the suspension of late fees and delay in disconnections from service. The projected future revenues for electric sales is based on the 5-year average which is 1%. The water & sewer sales future projections are based on a previous model from a consultant.
- Investment Earnings are revenues gained by the investment of the City's cash reserves. A conservative 0.5% growth for FY 2022 and FY 2023 is estimated based upon the current percentage received. Due Covid-19 we are projecting a growth of 0.7% for FY 2024 and 0.75% for FY 2025 and FY 2026 in anticipation that the economy will recover from the effects of Covid-19 with a small growth.
- State Transfers are revenues received from NC Department of Revenue that have no restrictions on use. Due to Covid-19 the revenue that we expect to receive for state transfers are uncertain since these are predicated on the economy. The growth in this category is projected based on the CPI of 1%.
- Operating Grants mainly includes yearly funding for Transportation Planning. There are some smaller grants that we receive on a yearly basis as well as a few non-recurring grants. The growth in this category is projected based on the CPI of 1%.
- Other Revenues are miscellaneous revenues which do not fit in any of the other categories. The growth in this category is projected based on the CPI of 1%.

Expenditure Assumptions

FY 2022 – FY 2026

- Personnel costs (overtime, salaries & wages and fringe benefits) are costs incurred as a result of full-time and part-time employees. These costs account for approximately 73% of the General Fund. Increases are driven by annual salary adjustments, increasing costs of providing health & dental insurance coverage as well as mandated increases from the Local Government Employees' Retirement System. Increases in the overtime category are projected to increase by 4.4% and salaries & wages to increase by 2.1% based on the

Five-Year Financial Forecast

averages for the past five years of actuals. Fringe Benefits are projected to increase by 5.5% mainly due to increasing health care and retirement costs. The addition of new employees for new or expanded services will increase this expenditure by more than the projected increases.

- The Debt Service costs account for the payment of principal and interest on proceeds from debt issued to finance major capital projects and capital purchases as well as refinancing debt. The future costs are actual based on current debt service schedules.
- Transfers out from the General Fund to another City fund includes current annual transfers which are transfers to three enterprise funds which are subsidized by the General Fund and these costs are projected to increase by 2% annually. The City transfers \$16,667 annually to the Airport Capital Project Fund to cover the 10% match for the annual grant from the North Carolina of Transportation, Aviation Division. We are estimating that this grant will be available to us in future fiscal years and the amount will remain the same. The \$30,000 transfer to the Street Capital Project Fund is to allow speed humps to be installed on City streets and we expect this program to continue and the General Fund contribution will remain the same. The transfer out in the Water & Sewer Fund is to cover future capital projects to maintain and enhance the City's water & sewer system. There are three transfers out in the Electric Fund, the first is the annual \$2,000,000 transfer to the General Fund which is statutorily allowed "as a rate of return on the investment of the municipality in the electric system". The second transfer of \$60,000 is to the Electric Renewal & Replacement Fund which is a reserve for unbudgeted and unexpected capital expenditures. The third transfer is to the Electric Capital Projects Fund and covers future capital projects to maintain and enhance the City's electric system. This amount varies each fiscal year based upon the anticipated projects.
- The remaining categories: professional/contracted services, operational support, travel & training, utilities & rent, maintenance, non-HR insurance, equipment, capital outlay, other expenses, purchases for resale and reimbursements for services are projected based on the CPI of 1%.



CITY OF GASTONIA

General Fund

Fund 110

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Ad Valorem Taxes	\$ 30,962,337	\$ 30,751,148	\$ 31,878,261	\$ 32,972,658	\$ 33,807,096	\$ 37,850,717
Sales Tax	16,067,729	16,692,142	17,077,103	13,384,385	14,236,967	14,398,170
City Fees & Charges	3,848,488	3,965,777	4,776,939	5,060,188	4,940,327	4,860,600
Investment Earnings	19,207	49,520	59,691	237,261	367,033	255,000
State Transfers	1,791,617	837,998	1,299,348	5,776,586	5,737,721	5,758,000
Funding for Roads	2,364,613	2,619,679	2,030,974	2,030,347	-	-
Operating Grants	534,805	486,668	480,645	341,253	437,237	656,183
Other Revenues	1,555,830	1,597,236	1,816,318	1,838,464	2,307,464	3,382,825
Appropriated Fund Balance	-	-	-	-	-	2,310,144
Transfers In:						
Martha Rivers Operation Playground	-	-	-	4,995	-	-
Electric Fund	2,000,000	2,000,000	2,011,667	2,000,000	2,000,000	2,000,000
Water & Sewer Fund	-	-	11,667	-	-	-
Street Capital Projects	-	1,300,000	-	-	-	-
General Fund Capital Projects	-	-	-	2,905	-	-
Total Revenues	\$ 59,144,625	\$ 60,300,168	\$ 61,442,614	\$ 63,649,043	\$ 63,833,845	\$ 71,471,639
Expenditures						
Personnel Costs	\$ 37,624,980	\$ 40,243,482	\$ 42,105,563	\$ 43,928,348	\$ 45,006,293	\$ 49,204,127
Professional/Contracted Services	1,136,918	1,172,052	1,175,743	1,344,512	1,349,358	2,726,401
Operational Support	4,881,624	4,826,847	4,745,302	4,849,996	4,951,491	5,250,199
Travel & Training	217,001	207,737	226,278	279,796	278,736	318,203
Utilities & Rent	1,852,347	1,943,189	2,322,941	2,557,313	2,437,092	2,652,534
Maintenance	1,675,249	1,794,210	2,064,724	1,885,061	2,288,766	2,720,983
Insurance (Non-HR)	1,445,225	1,422,260	1,344,700	1,131,741	1,111,905	1,317,800
Equipment & Capital Outlay	339,967	539,916	77,940	414,093	427,382	306,982
Debt Service	5,950,467	5,979,681	5,314,344	4,294,434	3,928,395	6,000,329
Other Expenses	620,020	897,697	1,020,304	1,127,840	2,144,554	2,074,515
Purchases for Resale	70,993	77,956	77,772	88,904	84,330	89,640
Reimbursements for Services	(5,768,956)	(6,113,748)	(6,525,959)	(7,412,935)	(8,064,812)	(8,915,161)
Transfer Out:						
Local Law Enforcement Block Grant Fund	3,675	-	-	-	-	-
Powell Bill Fund	-	-	-	-	1,725,063	1,725,063
108 Loan - Neighborhood Revitalization	-	294,625	-	-	-	-
CD - Economic Development	-	2,614	-	-	-	-
Downtown Capital Projects	-	-	-	-	-	-
Marketing/Communications	-	17,598	-	-	-	-
Electric	380,000	380,000	-	-	-	-
Transit Fund	671,756	686,069	575,070	571,047	682,046	994,764
Solid Waste	3,365,106	3,476,769	2,817,189	2,900,939	2,680,448	2,902,593
General Fund Stimulus Grants	153,996	8,397	-	-	-	-
Capital Reserve - Insurance	-	72,105	-	-	-	-
Municipal Service District	-	-	-	50,000	-	-
Health Self-Insurance Fund	636,403	932,509	-	683,648	-	-
Street Capital Propjec Fund	30,000	20,000	20,000	30,000	-	586,000
General Fund Capital Projects	900,000	750,000	5,678,298	2,368,708	659,580	1,500,000
Technology Internal Services Fund	-	-	-	-	1,547,523	-
Airport C/P	16,667	16,667	16,667	16,667	16,667	16,667
Total Expenditures	\$ 56,203,437	\$ 59,648,631	\$ 63,056,875	\$ 61,110,111	\$ 63,254,817	\$ 71,471,639
Revenue Over(Under) Expenditures	\$ 2,941,189	\$ 651,538	\$ (1,614,261)	\$ 2,538,932	\$ 579,028	\$ -
Estimated Fund Balance	\$ 26,274,062	\$ 26,925,600	\$ 25,311,339	\$ 27,850,271	\$ 28,429,299	\$ 28,429,299

CITY OF GASTONIA

General Fund

Fund 110

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Ad Valorem Taxes	\$ 38,325,822	\$ 38,747,406	\$ 39,173,628	\$ 39,604,537	\$ 40,040,187	\$ 40,480,629
Sales Tax	15,597,774	16,221,685	16,870,552	17,545,374	18,247,189	18,977,077
City Fees & Charges	4,373,003	4,416,733	4,460,900	4,505,509	4,550,564	4,596,070
Investment Earnings	305,000	306,525	308,058	310,214	312,541	314,885
State Transfers	5,814,650	5,872,797	5,931,524	5,990,840	6,050,748	6,111,256
Funding for Roads	-	-	-	-	-	-
Operating Grants	460,379	464,983	469,633	474,329	479,072	483,863
Other Revenues	2,030,788	2,051,096	2,071,607	2,092,323	2,113,246	2,134,379
Appropriated Fund Balance	-	-	-	-	-	-
Transfers In:						
Martha Rivers Operation Playground	-	-	-	-	-	-
Electric Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Water & Sewer Fund	-	-	-	-	-	-
Street Capital Projects	-	-	-	-	-	-
General Fund Capital Projects	-	-	-	-	-	-
Total Revenues	\$ 68,907,416	\$ 70,081,224	\$ 71,285,902	\$ 72,523,127	\$ 73,793,548	\$ 75,098,158
Expenditures						
Personnel Costs	\$ 50,109,686	\$ 52,114,073	\$ 54,198,636	\$ 56,366,582	\$ 58,621,245	\$ 60,966,095
Professional/Contracted Services	1,777,384	1,795,158	1,813,109	1,831,241	1,849,553	1,868,048
Operational Support	4,877,534	4,926,309	4,975,572	5,025,328	5,075,581	5,126,337
Travel & Training	205,228	207,280	209,353	211,447	213,561	215,697
Utilities & Rent	2,659,114	2,685,705	2,712,562	2,739,688	2,767,085	2,794,756
Maintenance	1,508,577	1,523,663	1,538,899	1,554,288	1,569,831	1,585,530
Insurance (Non-HR)	1,295,000	1,307,950	1,321,030	1,334,240	1,347,582	1,361,058
Equipment & Capital Outlay	79,981	80,781	81,589	82,405	83,229	84,061
Debt Service	5,580,046	5,362,403	5,089,967	4,802,968	4,690,143	4,572,994
Other Expenses	4,919,006	4,968,196	5,017,878	5,068,057	5,118,737	5,169,925
Purchases for Resale	61,500	62,115	62,736	63,364	63,997	64,637
Reimbursements for Services	(9,567,848)	(9,988,833)	(10,428,342)	(10,887,189)	(11,366,225)	(11,866,339)
Transfer Out:						
Local Law Enforcement Block Grant Fund	-	-	-	-	-	-
Powell Bill Fund	1,338,272	1,800,000	1,836,000	1,872,720	1,910,174	1,948,378
108 Loan - Neighborhood Revitalization	-	-	-	-	-	-
CD - Economic Development	-	-	-	-	-	-
Downtown Capital Projects	133,000	-	-	-	-	-
Marketing/Communications	-	-	-	-	-	-
Electric	-	-	-	-	-	-
Transit Fund	395,000	900,000	918,000	936,360	955,087	974,189
Solid Waste	3,008,264	3,000,000	3,060,000	3,121,200	3,183,624	3,247,296
General Fund Stimulus Grants	-	-	-	-	-	-
Capital Reserve - Insurance	-	-	-	-	-	-
Municipal Service District	-	-	-	-	-	-
Health Self-Insurance Fund	-	-	-	-	-	-
Street Capital Propjec Fund	478,000	30,000	30,000	30,000	30,000	30,000
General Fund Capital Projects	33,005	-	-	-	-	-
Technology Internal Services Fund	-	-	-	-	-	-
Airport C/P	16,667	16,667	16,667	16,667	16,667	16,667
Total Expenditures	68,907,416	\$ 70,791,467	\$ 72,453,657	\$ 74,169,364	\$ 76,129,872	\$ 78,159,328
Revenue Over(Under) Expenditures	\$ -	\$ (710,243)	\$ (1,167,755)	\$ (1,646,237)	\$ (2,336,324)	\$ (3,061,170)
Estimated Fund Balance	\$ 28,429,299	\$ 27,719,056	\$ 26,551,300	\$ 24,905,063	\$ 22,568,739	\$ 19,507,569

CITY OF GASTONIA

Water Sewer Fund

Fund 330

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	Actual	Actual	Budget
Revenues						
Water Charges	\$ 14,691,670	\$ 15,414,245	\$ 15,727,073	\$ 15,817,756	16,358,690	\$ 16,950,000
Sewer Charges	17,189,543	17,897,892	17,973,257	18,327,576	20,346,660	20,255,000
Sales - City Departments	1,328,255	1,355,901	1,491,496	1,655,017	2,416,679	2,470,695
Water & Sewer Fees & Charges	676,681	736,512	711,777	960,359	1,001,535	843,027
Other Revenues	301,124	233,342	180,295	201,655	236,617	75,000
Interest Earnings	14,749	28,352	52,455	61,327	82,946	60,000
Assessments	7,816	9,718	4,242	3,800	3,676	2,800
Fund Balance Appropriated	-	-	-	-	-	615,511
Transfers In:						
Water & Sewer Expansion & Developme	-	-	-	-	925,000	625,000
Total Revenues	\$ 34,209,838	\$ 35,675,963	\$ 36,140,594	\$ 37,027,490	41,371,803	\$ 41,897,033
Expenditures						
Personnel Costs	\$ 7,807,531	\$ 7,964,078	\$ 7,981,897	\$ 8,348,377	8,684,735	\$ 9,735,764
Professional/Contracted Services	1,738,125	2,030,593	1,666,537	2,246,958	3,082,087	3,055,808
Operational Support	2,971,372	2,855,421	3,057,508	3,198,777	3,213,334	3,282,728
Travel & Training	51,526	48,117	53,057	53,941	66,193	73,040
Utilities & Rent	3,619,806	3,642,300	3,909,066	4,217,000	5,077,329	5,211,476
Maintenance	2,402,095	2,305,799	2,467,017	2,953,577	2,422,944	3,171,122
Insurance (Non-HR)	313,059	191,357	197,368	125,853	145,023	402,000
Equipment & Capital Outlay	136,014	89,164	228,360	365,071	429,480	732,341
Debt Service	7,325,515	4,238,434	5,464,180	5,733,620	7,233,459	6,724,426
Other Expenses	2,584,310	2,619,190	2,744,121	2,841,521	3,258,458	3,489,182
Reimbursements for Services	2,825,770	3,009,210	3,103,814	3,457,161	3,942,808	4,644,146
Transfer Out:						
General Fund	-	-	11,667	-	-	-
General Fund Capital Projects	-	-	52,500	-	-	-
Water & Sewer Expansion & Developme	2,344,174	6,682,300	5,128,689	2,369,101	3,685,952	1,300,000
Water & Sewer Renewal & Replacement	75,190	-	74,814	75,000	130,000	75,000
Water & Sewer Capital Projects	-	-	-	896,900	-	-
Health Self-Insurance Fund	147,655	-	-	-	-	-
Vehicle & Equip Renewal & Replacment	-	-	-	144,635	-	-
Total Expenditures	\$ 34,342,141	\$ 35,675,963	\$ 36,140,594	\$ 37,027,490	41,371,803	\$ 41,897,033
Revenue Over(Under) Expenditures	\$ (132,303)	\$ -	\$ -	\$ -	\$ (0)	\$ -
Estimated Fund Balance	\$ 23,200,570	\$ 23,200,570	\$ 23,200,570	\$ 23,200,570	\$ 23,200,570	\$ 23,200,570

CITY OF GASTONIA

Water Sewer Fund

Fund 330

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Water Charges	\$ 18,950,000	\$ 19,329,000	\$ 19,908,870	\$ 20,545,954	\$ 21,203,424	\$ 21,881,934
Sewer Charges	23,650,000	24,123,000	24,846,690	25,641,784	26,462,321	27,309,115
Sales - City Departments	1,886,300	1,924,026	1,981,747	2,045,163	2,110,608	2,178,147
Water & Sewer Fees & Charges	1,045,177	1,057,719	1,070,412	1,083,257	1,096,256	1,109,411
Other Revenues	47,000	47,235	47,471	47,709	47,947	48,187
Interest Earnings	70,000	70,350	70,702	71,197	71,731	72,269
Assessments	800	729	729	496	496	-
Fund Balance Appropriated	-	-	-	-	-	-
Transfers In:						
Water & Sewer Expansion & Developme	-	-	-	-	-	-
Total Revenues	\$ 45,649,277	\$ 46,552,059	\$ 47,926,620	\$ 49,435,558	\$ 50,992,783	\$ 52,599,063
Expenditures						
Personnel Costs	\$ 10,109,935	\$ 10,514,332	\$ 10,934,906	\$ 11,372,302	\$ 11,827,194	\$ 12,264,800
Professional/Contracted Services	1,991,532	2,011,447	2,031,562	2,051,877	2,072,396	2,093,120
Operational Support	3,207,962	3,240,042	3,272,442	3,305,166	3,338,218	3,371,600
Travel & Training	62,410	63,034	63,664	64,301	64,944	65,594
Utilities & Rent	4,472,040	4,516,760	4,561,928	4,607,547	4,653,623	4,700,159
Maintenance	1,924,081	1,943,322	1,962,755	1,982,383	2,002,206	2,022,228
Insurance (Non-HR)	-	200,000	202,000	204,020	206,060	208,121
Equipment & Capital Outlay	257,700	260,277	262,880	265,509	268,164	270,845
Debt Service	5,038,391	5,023,083	5,016,779	5,013,457	5,008,169	3,696,004
Other Expenses	6,332,786	6,396,114	6,460,075	6,524,676	6,589,923	6,655,822
Reimbursements for Services	4,958,970	5,395,359	5,870,151	6,386,724	6,948,756	7,560,247
Transfer Out:						
General Fund	-	-	-	-	-	-
General Fund Capital Projects	-	-	-	-	-	-
Water & Sewer Expansion & Developme	7,143,470	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Water & Sewer Renewal & Replacement	150,000	-	-	-	-	-
Water & Sewer Capital Projects	-	-	-	-	-	-
Health Self-Insurance Fund	-	-	-	-	-	-
Vehicle & Equip Renewal & Replacment	-	-	-	-	-	-
Total Expenditures	45,649,277	\$ 40,863,771	\$ 41,939,142	\$ 43,077,962	\$ 44,279,653	\$ 44,208,540
Revenue Over(Under) Expenditures	\$ -	\$ 5,688,288	\$ 5,987,479	\$ 6,357,596	\$ 6,713,130	\$ 8,390,523
Estimated Fund Balance	\$ 23,200,570	\$ 28,888,859	\$ 34,876,337	\$ 41,233,934	\$ 47,947,064	\$ 56,337,587

CITY OF GASTONIA

Electric Fund

Fund 331

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	Actual	Actual	Budget
Revenues						
Electric sales	\$ 74,126,763	\$ 75,314,836	\$ 77,347,751	\$ 77,262,256	\$ 76,729,012	\$ 79,434,194
City Fees & Charges	110,706	748,211	799,199	823,021	889,719	901,200
Investment Earnings	9,031	19,979	56,865	99,167	245,745	100,000
Other Revenues	819,543	808,848	920,801	1,138,167	1,064,712	5,947,226
Centralina Clean Fuels Coal - State Grant	-	-	-	-	-	-
Miscellaneous State Grant	-	-	-	-	15,000	-
Appropriated Fund Balance	-	-	-	-	-	5,926,857
Transfers In:						
General Fund	380,000	380,000	-	-	-	-
Power Agency Settlement Fund	-	-	-	-	-	-
Electric Capital Project Fund	-	-	-	226,000	42,000	-
Total Revenues	\$ 75,446,043	\$ 77,271,874	\$ 79,124,616	\$ 79,548,612	\$ 78,986,188	\$ 92,309,477
Expenditures						
Personnel Costs	\$ 3,328,363	\$ 3,510,925	\$ 3,660,057	\$ 4,106,078	\$ 4,244,497	\$ 4,590,522
Professional/Contracted Services	663,255	785,566	681,577	791,745	949,439	1,264,220
Operational Support	1,058,426	1,051,189	1,134,456	1,218,226	1,141,838	1,368,876
Travel & Training	30,770	30,083	36,809	45,599	55,142	82,605
Utilities & Rent	442,856	478,781	476,000	477,668	442,151	428,386
Maintenance	817,622	1,008,455	951,515	1,028,157	926,133	1,312,683
Insurance	14,275	64,235	313,672	132,338	122,494	127,500
Equipment & Capital Outlay	164,715	183,596	315,482	128,650	396,789	291,718
Debt Service	16,869	16,869	16,869	16,869	16,869	65,632
Other Expenses	1,028,893	1,042,568	1,444,499	1,430,723	1,528,027	1,978,651
Purchases for Resale	65,284,854	61,413,772	62,284,265	61,251,097	56,523,749	72,690,804
Reimbursements for Services	1,948,398	2,100,858	2,233,860	2,626,389	2,902,196	2,947,880
Transfer Out:						
General Fund	2,000,000	2,000,000	2,011,667	2,000,000	2,000,000	2,000,000
General Fund Capital Project Fund	-	-	52,500	-	1,100,000	1,100,000
Downtown Capital Project Fund	-	-	-	-	-	-
Water & Sewer Capital Project Fund	-	-	-	35,000	-	-
Power Agency Settlement Fund	-	-	-	-	-	-
Electric Renewal & Replacement Fund	60,000	60,000	60,000	60,000	60,000	60,000
Electric Capital Projects Fund	900,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Health Self-Insurance Fund	51,507	68,840	-	50,948	-	-
Total Expenditures	\$ 77,810,803	\$ 74,815,737	\$ 76,673,228	\$ 77,399,488	\$ 74,409,324	\$ 92,309,477
Revenue Over(Under) Expenditures	\$ (2,364,760)	\$ 2,456,137	\$ 2,451,388	\$ 2,149,124	\$ 4,576,864	\$ -
Estimated Fund Balance	\$ 1,287,007	\$ 3,743,145	\$ 6,194,533	\$ 8,343,657	\$ 12,920,521	\$ 12,920,521

CITY OF GASTONIA

Electric Fund

Fund 331

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Electric sales	\$ 79,310,800	\$ 80,103,908	\$ 80,904,947	\$ 81,713,997	\$ 82,531,137	\$ 83,356,448
City Fees & Charges	862,000	870,620	879,326	888,119	897,001	905,971
Investment Earnings	250,000	251,250	-	-	-	-
Other Revenues	951,250	960,763	970,370	980,074	989,875	999,773
Centralina Clean Fuels Coal - State Grant	-	-	-	-	-	-
Miscellaneous State Grant	-	-	-	-	-	-
Appropriated Fund Balance	-	-	-	-	-	-
Transfers In:						
General Fund	-	-	-	-	-	-
Power Agency Settlement Fund	-	-	-	-	-	-
Electric Capital Project Fund	-	-	-	-	-	-
Total Revenues	\$ 81,374,050	\$ 82,186,541	\$ 82,754,643	\$ 83,582,190	\$ 84,418,012	\$ 85,262,192
Expenditures						
Personnel Costs	\$ 4,645,884	4,831,719	5,024,988	5,225,988	5,435,027	5,543,728
Professional/Contracted Services	1,345,771	1,359,229	1,372,821	1,386,549	1,400,415	1,421,421
Operational Support	3,379,835	3,413,633	3,447,770	3,482,247	3,517,070	3,569,826
Travel & Training	81,340	82,153	82,975	83,805	84,643	85,912
Utilities & Rent	356,424	359,988	363,588	367,224	370,896	376,460
Maintenance	1,130,428	1,141,732	1,153,150	1,164,681	1,176,328	1,193,973
Insurance	-	125,000	126,250	127,513	128,788	130,719
Equipment & Capital Outlay	195,755	197,713	199,690	201,687	203,703	206,759
Debt Service	63,682	61,731	58,302	56,506	54,709	52,888
Other Expenses	-	-	-	-	-	-
Purchases for Resale	58,402,750	58,986,778	59,576,645	60,172,412	60,774,136	61,685,748
Reimbursements for Services	3,215,986	3,373,569	3,538,874	3,712,279	3,894,181	4,084,996
Transfer Out:						
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
General Fund Capital Project Fund	-	-	-	-	-	-
Downtown Capital Project Fund	1,100,000	-	-	-	-	-
Water & Sewer Capital Project Fund	-	-	-	-	-	-
Power Agency Settlement Fund	-	-	-	-	-	-
Electric Renewal & Replacement Fund	60,000	60,000	60,000	60,000	60,000	60,000
Electric Capital Projects Fund	5,396,195	4,915,200	9,750,000	5,500,000	9,500,000	-
Health Self-Insurance Fund	-	-	-	-	-	-
Total Expenditures	\$ 81,374,050	\$ 80,908,446	\$ 86,755,053	\$ 83,540,890	\$ 88,599,895	\$ 80,412,429
Revenue Over(Under) Expenditures	\$ -	\$ 1,278,095	\$ (4,000,409)	\$ 41,300	\$ (4,181,883)	\$ 4,849,763
Estimated Fund Balance	\$ 12,920,521	\$ 14,198,616	\$ 10,198,206	\$ 10,239,506	\$ 6,057,623	\$ 10,907,385



Organizational Design







City of Gastonia

CITIZENS

CITY CLERK

Sherry Dunaway
704-866-6719



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

ASSISTANT
CITY MANAGER

Melody Braddy
704-854-6678



FINANCIAL SERVICES

Crystal Certain
704-866-6800



COMMUNITY
SERVICES

Vincent Wong
704-866-6756



PARKS AND
RECREATION

Cam Carpenter
704-866-6841



SCHIELE MUSEUM

Dr. Ann Tippitt
704-866-6902



COMMUNICATIONS
& MARKETING

Mary Elliott
704-866-6749



North Carolina

OF GASTONIA



REPRESENTED
BY
MAYOR
AND
CITY COUNCIL



CITY ATTORNEY

L. Ashley Smith
704-866-6735

CITY MANAGER

Michael C. Peoples
704-866-6721

DEPUTY
CITY MANAGER

Todd Carpenter
704-866-6860

POLICE

Chief Robert Helton
704-866-6891

FIRE

Chief Philip Welch Jr
704-866-6806

HUMAN RESOURCES

Judy Smith
704-866-6786

TECHNOLOGY
SERVICES

Beverly Bieker
704-866-6959

PUBLIC UTILITIES



Joseph Albright
704-869-1929

PUBLIC WORKS



Dale Denton
704-866-6028

ASSISTANT
CITY MANAGER



Quentin McPhatter
704-866-6013

DEVELOPMENT
SERVICES



Rusty Bost
704-854-6635

ECONOMIC
DEVELOPMENT



Kristy Crisp
704-842-5105

Personnel Summary



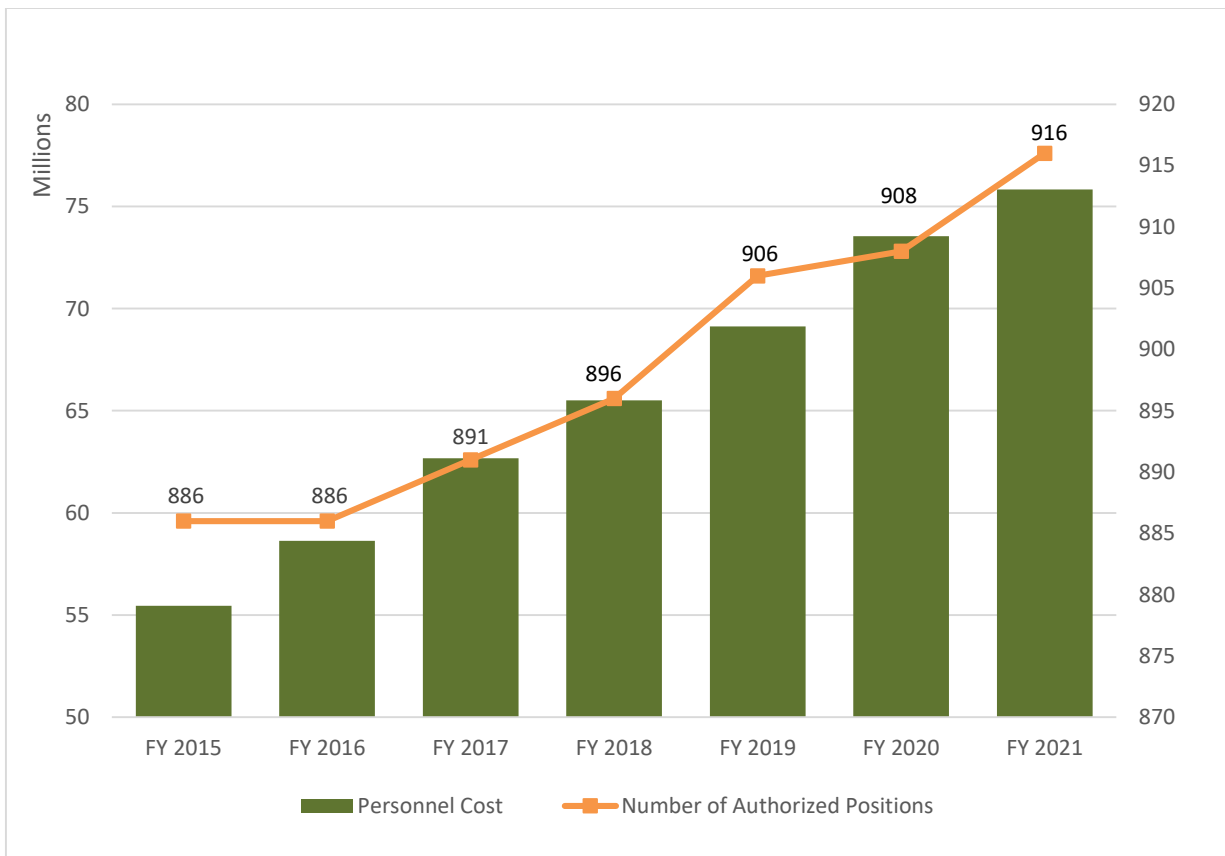
The FY 2021 budget contains funding for an organization whose workforce has increased over the past decade. The chart at the bottom of this page illustrates changes in budgeted full-time positions and personnel costs. The net change in the number of budgeted positions reflects an increase of 30 positions since FY 2015 due to continued growth within our city.

The average cost of salary and fringe benefits for each full-time employee included in this budget is approximately \$77,614 per year. Consistent management of the City’s workforce is a vitally important component to controlling, not only the cost of personnel, but the entire City budget.

The FY 2021 personnel budget is comprised of the following components:

- Employee medical, life and dental insurance coverages.
- Retirement, FICA and overtime.
- A Christmas Bonus of 3.50% of salary up to a \$350.00 maximum.
- Salary funding that includes an increase for all full-time employees based on years of service: 2.5% with two years or less; 2.75% with between two and five years; 3.25% with between five and ten years; 3.75% with between 10-15 years and 4% for employees with over 15 years of service.

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



Personnel Summary

Due to the increasing needs of the City and based on the economic conditions prior to COVID-19, seven new positions were added to the workforce during the FY 2021 budget process:

- Neighborhood Coordinator
- Community Resource Officer
- Grants Administrator
- Planner
- Building Inspector
- Stormwater Inspector
- GIS Analyst

However, the potential decrease in revenues, as a direct result of COVID-19, has led to the fulfillment of these positions being postponed. Staff will monitor the ongoing economic conditions before making a decision whether to fill any of the aforementioned positions.

Personnel Summary

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
City Management			
110-420 City Manager	3	3	3
110-471 City Attorney	3	3	3
110-419 Assistant City Manager - Economic Development	0	1	1
110-469 Assistant City Manager	1	1	1
110-432 Deputy City Manager	1	1	1
Department Total	8	9	9
Communications & Marketing			
110-411 Communications & Marketing	3	3	3
Financial Services			
110-415 Budget	2	2	2
110-440 Accounting	7	7	7
110-441 Accounts Receivable	7	7	7
110-442 Meter Services	13	13	13
110-443 Purchasing	3	3	3
110-445 Warehouse	2	2	2
110-449 Administration	2	2	3
110-451 Parts Inventory	2	2	2
110-452 Revenue Administration	2	2	2
110-460 Customer Service	10	10	10
Department Total	50	50	51
Human Resources			
110-421 Human Resources	8	9	9
Economic Development			
110-492 Economic Development	3	3	3
Technology Services			
881-423 Administration	1	1	1
881-424 Data Processing	2	2	3
881-426 Telephone Communications	2	1	1
881-427 Computer Support	5	5	5
881-428 Database Administration	2	2	2
881-429 GIS Administration	3	3	3
881-438 CIS Applications	3	3	3
881-439 Support Administration	2	3	2
881-444 Radio Communications	10	9	6
881-453 Core Server/Domain Support	2	2	2
881-516 M.I.S.	4	4	4
Department Total	36	35	32

Personnel Summary

Department		FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Fire				
110-530	Administration	4	4	4
110-531	Fire Prevention	7	7	7
110-532	Operations	132	134	134
110-533	Training	1	1	1
	Department Total	144	146	146
Police				
110-509	Investigations	41	39	40
110-510	Administration	5	5	5
110-514	Field Services	130	132	133
110-515	Problem Analysis Research Center (PARC)	4	4	4
110-518	Support Services	7	7	7
110-520	ABC Enforcement	1	1	1
110-525	Police Records Bureau	13	13	13
	Department Total	201	201	203
Community Services				
110-493	Housing & Neighborhoods	2	2	2
110-590	Keep Gastonia Beautiful	2	2	2
110-591	Neighborhood Programs	0	0	2
110-595	Sister Cities	0	1	1
332-494	Transit Administration	3	2	2
332-495	Transit Operation	11	11	11
332-498	ADA Paratransit	4	4	4
621-720	Community Development Administration	1	2	2
621-721	Community Development Housing Rehab	1	0	0
624-719	Community Development Home Program	1	0	0
	Department Total	25	24	26
Development Services				
110-490	Planning	7	7	8
110-491	Transportation Planning	5	5	5
110-540	Building Support*	12	7	0
110-552	Engineering	26	26	26
110-594	Code Enforcement	0	5	4
120-540	Building Support*	0	0	9
	Department Total	50	50	52
*A Building Support Fund was created to track building inspections revenue. The cost was moved from 110-540 to 120-540				

Personnel Summary

Department		FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Parks and Recreation				
110-572	Landscape Maintenance	6	0	0
110-596	Downtown Cleaning	2	2	2
110-620	Administration	4	4	4
110-621	Athletics	7	7	7
110-622	Roland Bradley Community Center	3	3	3
110-624	Erwin Community Center	3	3	3
110-625	Phillips Community Center	3	3	3
110-626	Landscape/Maint. & Development	7	13	13
110-628	Adult Recreation Center	2	2	2
110-630	T. Jeffers Community Center	3	3	3
110-633	Martha Rivers Park	4	4	4
110-636	Rankin Lake	1	1	1
110-640	Cemeteries	4	5	5
330-572	Landscape Maintenance	3	3	3
	Department Total	52	53	53
Schiele Museum				
110-707	Collect/Research	2	0	2
110-708	Education	6	8	6
110-709	Exhibits	2	2	2
110-712	Administration	3	3	3
110-713	Operations	3	3	4
110-715	Programs	1	1	1
	Department Total	17	17	18
Public Works				
110-502	Building & Grounds	13	13	14
110-553	Equipment Services	16	16	16
110-559	Traffic Services	8	8	8
110-560	Street Supervision	2	2	2
110-815	Street Maintenance	0	5	5
170-570	Powell Bill	29	30	30
332-496	Transit Maintenance	4	4	4
335-580	Administration	4	4	4
335-581	Refuse Collection	27	29	29
335-585	Refuse Yard Waste	17	15	15
335-587	Refuse Recycle	1	1	1
336-578	Stormwater Utilities - Operations	5	5	6
336-720	Stormwater Utilities - Admin	2	2	2
	Department Total	128	134	136

Personnel Summary

Department	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget
Public Utilities			
330-720 Water & Sewer Administration	5	3	4
330-811 Water Supply & Treatment	21	21	21
330-812 Water & Sewer Customer Service	7	6	5
330-814 Water & Sewer Facility Maintenance	13	13	13
330-815 Water & Sewer Street Maintenance	5	0	0
330-818 Water Line Maintenance	22	22	22
330-822 Sewage Treatment	42	43	43
330-828 Sewer Line Maintenance	21	21	22
331-720 Administration	9	9	9
331-820 Utility Locator	2	2	2
331-832 Electric Service	10	10	10
331-833 Electric Substations	4	4	4
331-834 Electric Street Lights	3	3	3
331-837 Electric Underground Construction	4	4	4
331-838 Electric Line Maintenance	5	5	5
331-839 Electric Line Construction	8	8	8
Department Total	181	174	175
TOTAL FULL-TIME POSITIONS			
	906	908	916



Appropriations by Areas



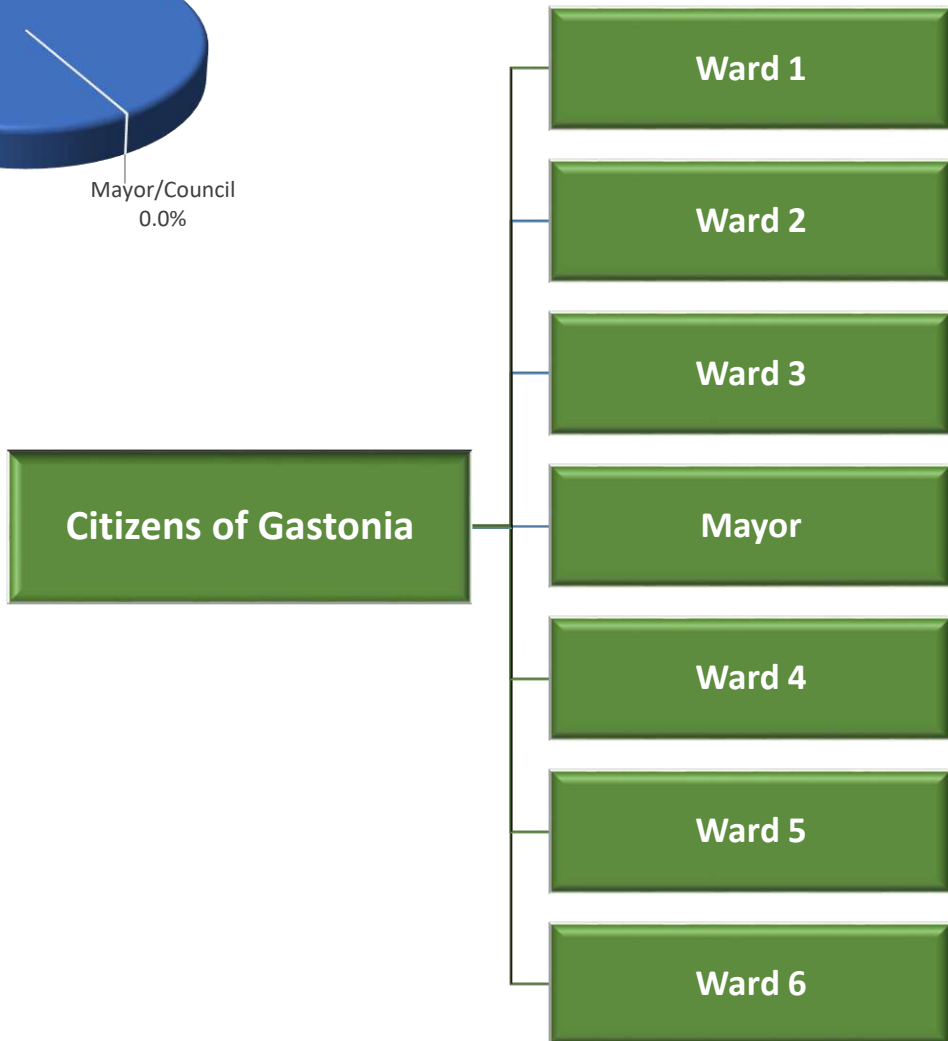
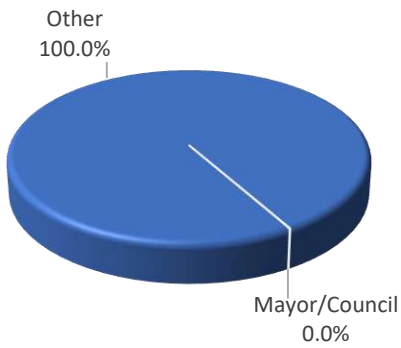




Mayor & Council



Human Resources Allocation



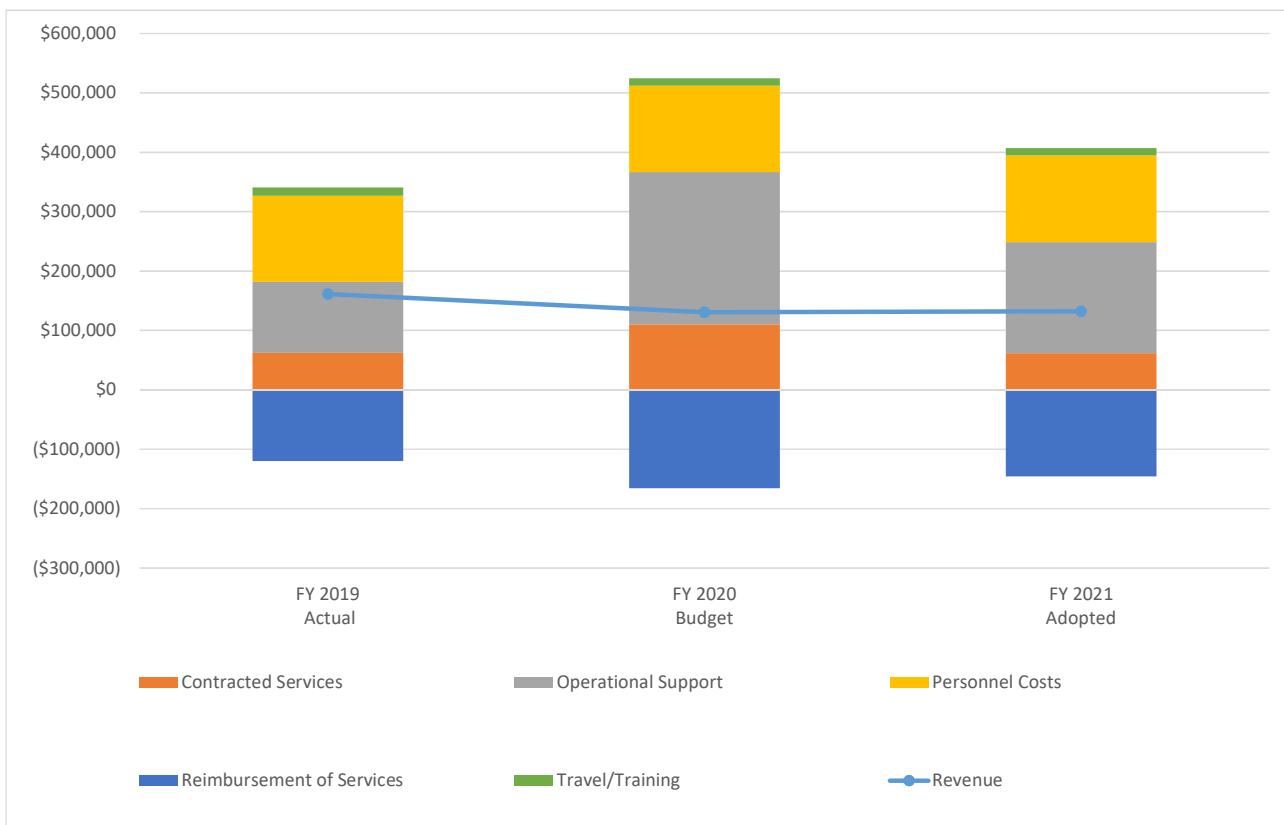


Mayor/Council
Walker E. Reid, III - Mayor

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$50.00	\$0	\$0	\$0	0.00%
Other Revenues	\$161,352.95	\$130,760	\$132,582	\$1,822	1.39%
Other General Fund Sources	\$59,197.60	\$228,208	\$128,656	(\$99,552)	-43.62%
Total Revenues	\$220,600.55	\$358,968	\$261,238	(\$97,730)	-27.23%
Expenditures					
Personnel Costs	\$145,106.16	\$145,396	\$145,663	\$267	0.18%
Contracted Services	\$61,990.13	\$110,300	\$61,900	(\$48,400)	-43.88%
Travel/Training	\$13,973.91	\$12,500	\$12,500	\$0	0.00%
Operational Support	\$119,616.35	\$256,286	\$187,103	(\$69,183)	-26.99%
Reimbursement of Services	(\$120,086.00)	(\$165,514)	(\$145,928)	\$19,586	-11.83%
Total Expenditures	\$220,600.55	\$358,968	\$261,238	(\$97,730)	-27.23%



Department Summary

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

Budget Highlights

- Implementation of the fourth round of increases in the compensation plan for all employees based on an across the board increase to current salaries based on years of service, which will increase market competitiveness and address salary compaction.
- Appropriations for Employee Health Claims has increased \$82,783 and \$197,789 is budgeted for the City Employee Wellness program.
- No increase of the Property Tax Rate.
- Provide funding for Diversity, Equity, and Inclusion Program. *
- No City program eliminated.
- Authorized seven new positions. *

Goals

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

Objectives

- Provide adequate funding for the basic operations of the City.
- Provide adequate funding for City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.
- Maintain adequate fund balances.
- Provide competitive compensation for employees.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.

Objectives (continued)

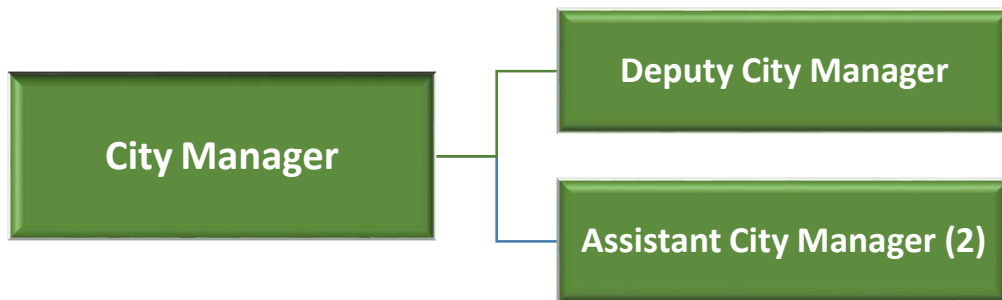
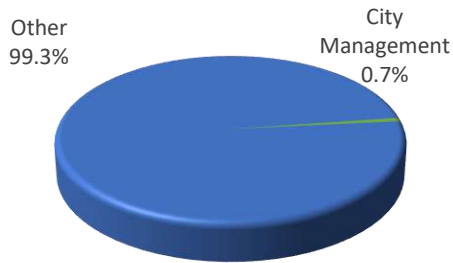
- Fund capital projects that enhance the City.
- Make improvement to neighborhoods and commercial areas throughout the City as funds are available.
- Look for opportunities to reduce the cost of municipal operations.
- Avoid a property tax increase.
- Limit fee increases to amounts necessary to provide acceptable City services.
- Look for opportunities to grow our local economy.

** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*

City Management



Human Resources Allocation





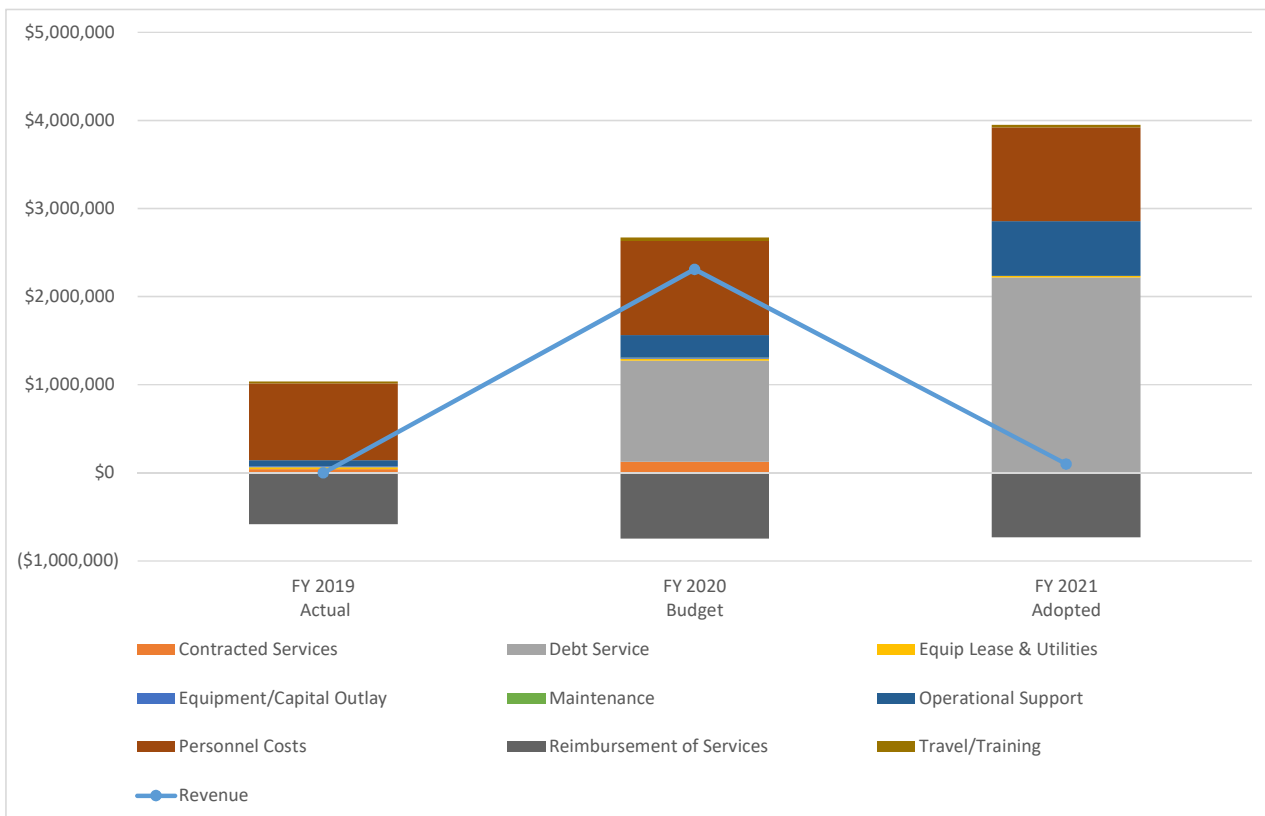
City Management

Michael C. Peoples - City Manager

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Other Revenues	\$0.00	\$0	\$100,000	\$100,000	100.00%
Other General Fund Sources	\$457,897.81	(\$383,956)	\$3,116,665	\$3,500,621	-911.72%
Appropriated Fund Balance	\$0.00	\$2,310,144	\$0	(\$2,310,144)	-100.00%
Total Revenues	\$457,897.81	\$1,926,188	\$3,216,665	\$1,290,477	67.00%
Expenditures					
Personnel Costs	\$872,439.31	\$1,068,008	\$1,063,444	(\$4,564)	-0.43%
Contracted Services	\$44,953.82	\$128,328	\$2,000	(\$126,328)	-98.44%
Travel/Training	\$24,369.15	\$41,385	\$30,583	(\$10,802)	-26.10%
Operational Support	\$67,377.03	\$252,141	\$617,786	\$365,645	145.02%
Equipment/Capital Outlay	\$11,516.00	\$15,285	\$0	(\$15,285)	-100.00%
Equip Lease & Utilities	\$16,932.31	\$18,869	\$17,925	(\$944)	-5.00%
Maintenance	\$1,607.50	\$1,200	\$2,130	\$930	77.50%
Debt Service	\$0.00	\$1,147,243	\$2,215,036	\$1,067,793	93.07%
Reimbursement of Services	(\$581,297.31)	(\$746,271)	(\$732,239)	\$14,032	-1.88%
Total Expenditures	\$457,897.81	\$1,926,188	\$3,216,665	\$1,290,477	67.00%





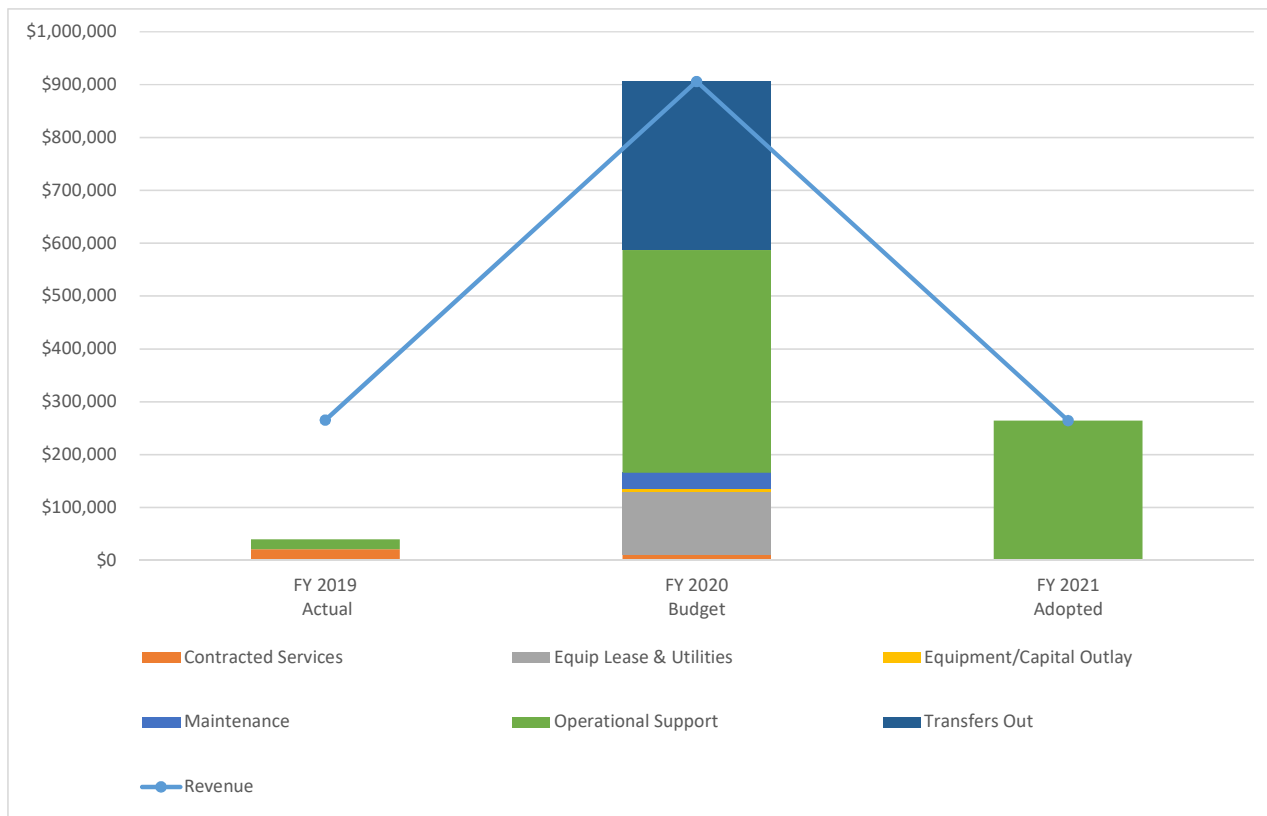
Infrastructure

Michael C. Peoples - City Manager

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Investment Earnings	\$13,288.04	\$0	\$12,000	\$12,000	100.00%
Other Revenues	\$252,231.57	\$196,024	\$252,374	\$56,350	28.75%
Appropriated Fund Balance	\$0.00	\$710,062	\$0	(\$710,062)	-100.00%
Total Revenues	\$265,519.61	\$906,086	\$264,374	(\$641,712)	-70.82%
Expenditures					
Contracted Services	\$21,213.28	\$10,212	\$0	(\$10,212)	-100.00%
Operational Support	\$18,855.96	\$420,901	\$264,374	(\$156,527)	-37.19%
Equipment/Capital Outlay	\$0.00	\$4,831	\$0	(\$4,831)	-100.00%
Equip Lease & Utilities	\$0.00	\$120,481	\$0	(\$120,481)	-100.00%
Maintenance	\$0.00	\$30,661	\$0	(\$30,661)	-100.00%
Transfers Out	\$0.00	\$319,000	\$0	(\$319,000)	-100.00%
Total Expenditures	\$40,069.24	\$906,086	\$264,374	(\$641,712)	-70.82%



Department Summary

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

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

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

Budget Highlights

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

Goals

- Provide adequate funding for the City facilities and equipment.
- Provide excellent customer service through effective and efficient programs and projects.
- Maintain adequate fund balances.
- Provide competitive compensation for employees.
- Maximize the potential of every employee that works for City of Gastonia.
- Maintain the City's existing infrastructure.
- Expand the City's infrastructure to promote economic development.
- Fund capital projects that enhance the City.

Goals (continued)

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

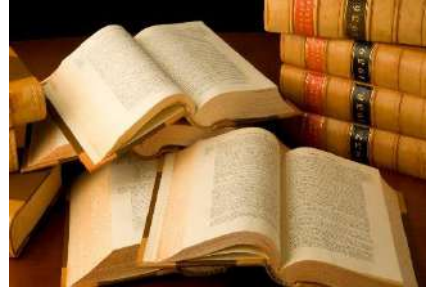
Objectives

- Administer any fiscal measures instituted in response to economic conditions and changes instituted by the State and Federal governments.
- Simplify regulations and municipal processes to ease the burden for our customers and to achieve internal efficiencies.
- Focus on revitalizing our Center City through strategic investments through major investments, new business recruitment and redevelopment opportunities.
- Complete budgeted improvements to municipal buildings and infrastructure.
- Focus Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, speeding and illegal drugs.
- To develop effective funding strategies for infrastructure maintenance, replacement, and expansion that can prove equitable to tax and fee payers.
- Economic Development Initiative that identifies key commercial, industrial, and office properties that are available for development citywide.
- To refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources.
- Expand the Water and Sewer capital projects to address the projected growth and development.
- Participate with Gaston County and the Gaston County Economic Development Commission in the development of the Apple Creek Industrial Park (Technology Park II).
- Implement and support programs and processes that add value to our employees and enable each to contribute at optimum levels, leading to improved employee relations, empowerment, equity, wellness, safety, and retention.

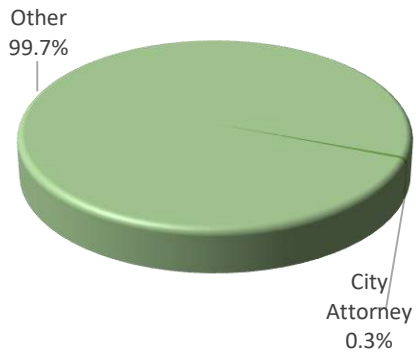
Objectives (continued)

- Provide support, guidance, and direction to department managers so as to help them accomplish the objectives set forth for their respective areas.
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities.
- Focus on customer service initiatives and efforts; assist customers in being successful in quality business endeavors.
- Evaluate the Museum administrative structure and analyze the best options going forward.
- 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.
 - Continued major project(s) implementation and five-year capital planning initiatives.
- Advance the overall economic development and implementation of the Franklin Urban Sports and Entertainment (FUSE) District, including private sector participation and investment.
- Complete various other capital projects, in addition to other Mayor & Council initiatives and directives; partner with other governmental entities and development groups to design and fund the construction of water and wastewater service in the southeast portion of Gaston County; partner with Electricities to provide the most affordable and reliable electric service to customers.

City Attorney



Human Resources Allocation





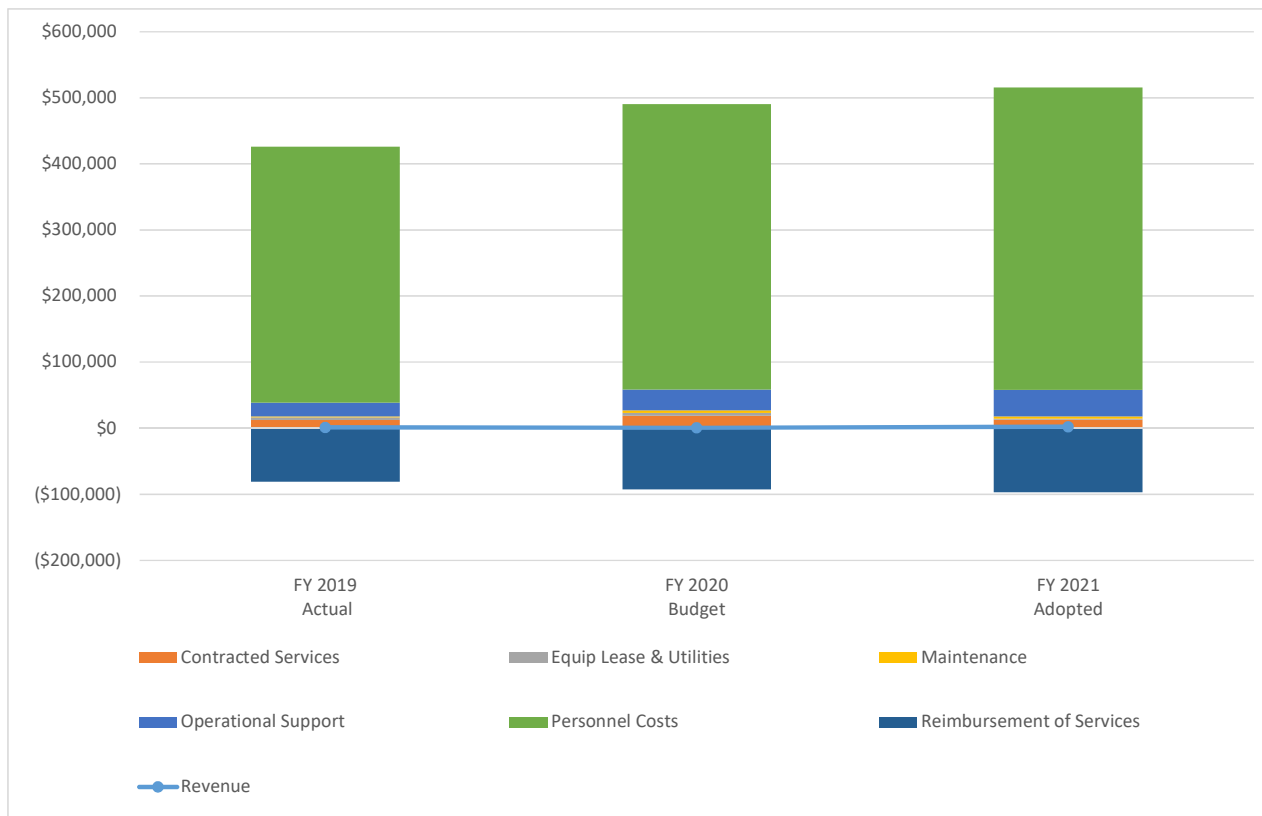
City Attorney

L. Ashley Smith - City Attorney

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Other Revenues	\$1,125.00	\$750	\$2,250	\$1,500	200.00%
Other General Fund Sources	\$350,455.27	\$404,210	\$418,671	\$14,461	3.58%
Total Revenues	\$351,580.27	\$404,960	\$420,921	\$15,961	3.94%
Expenditures					
Personnel Costs	\$387,456.35	\$431,940	\$457,771	\$25,831	5.98%
Contracted Services	\$12,686.74	\$18,946	\$13,000	(\$5,946)	-31.38%
Travel/Training	\$6,010.86	\$7,000	\$2,000	(\$5,000)	-71.43%
Operational Support	\$21,186.84	\$31,681	\$40,027	\$8,346	26.34%
Equip Lease & Utilities	\$4,169.14	\$4,242	\$1,430	(\$2,812)	-66.29%
Maintenance	\$760.12	\$3,870	\$3,765	(\$105)	-2.71%
Reimbursement of Services	(\$80,689.78)	(\$92,719)	(\$97,072)	(\$4,353)	4.69%
Total Expenditures	\$351,580.27	\$404,960	\$420,921	\$15,961	3.94%



Department Summary

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

Budget Highlights

- Franklin Urban Sports & Entertainment (FUSE) District – including contract negotiations with the Atlantic League and potential team owner, draft construction contract with Rodgers Construction for stadium, two development agreements for Coca-Cola pad, work related to issuing the bond debt and Trenton Mill contract, draft proposed interlocal with County for FUSE District, expand MSD District, help Development Services with establishing new Urban Redevelopment Area zone, property swap with adjoining property owner.
- Multiple title searches, easement preparations, condemnations and litigation on right of way acquisition for Nolan Farms (Presley) and Southeast water/sewer expansions.
- Research, advice and drafting of multiple documents for Economic Development projects including Penegar/Anderson, Kuester City Center Crossing Apartments/ Standard Hardware Condo Association parking lot issue, and Eastridge Mall.
- Resolution of cases including Lennar Carolinas (system development fees cases), Joan Meinck, three use of force claims, dismissal of Auten v. City claim to stop condemnation for Nolan Farms water/sewer, multiple Housing Code Enforcement & nuisance cases, and collection cases for Finance.
- Lease agreement with NCDOT for former Linwood Springs golf course for Recreation Dept.
- All three city attorneys review and revise a large volume of contracts and provide a great deal of personnel law advice on a regular basis.

Goals

- Continued focus on many economic development projects underway, especially as it pertains to the FUSE District, Downtown, Eastridge Mall and any possible economic effects on those areas, as well as the entire city as a result of the COVID-19 closures currently underway.
- Legal research and advice concerning the personnel effects stemming from the COVID-19 crisis.
- Condemnations or hopefully resolutions of right-of-way acquisition issues for water and sewer in the southeast quadrant of the city.
- Keep City Council and Management advised as to the status of pending legal claims and liability exposures facing the City.

Goals (continued)

- Provide legal guidance to city policymakers on all levels as to economic development, contracts, purchasing, zoning, collections, code enforcement, public safety, and human resource issues.
- Continue review of city code of ordinances in order to update it as necessary to have a modern, correct, clear and legally defensible City code.

Objectives

- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes that are in the best interest of the City as a corporate entity.
- Efficient review & drafting of a large volume of contracts in a timely manner to ensure that the City's interests are properly addressed and that goods & services are procured in a cost-effective way.
- Assist all city departments with risk management and manage the cost to the taxpayers stemming from any breach of duty or negligence by city agents or employees.
- Keep elected officials, appointed board members and city staff informed & trained on legal procedures and changing law.



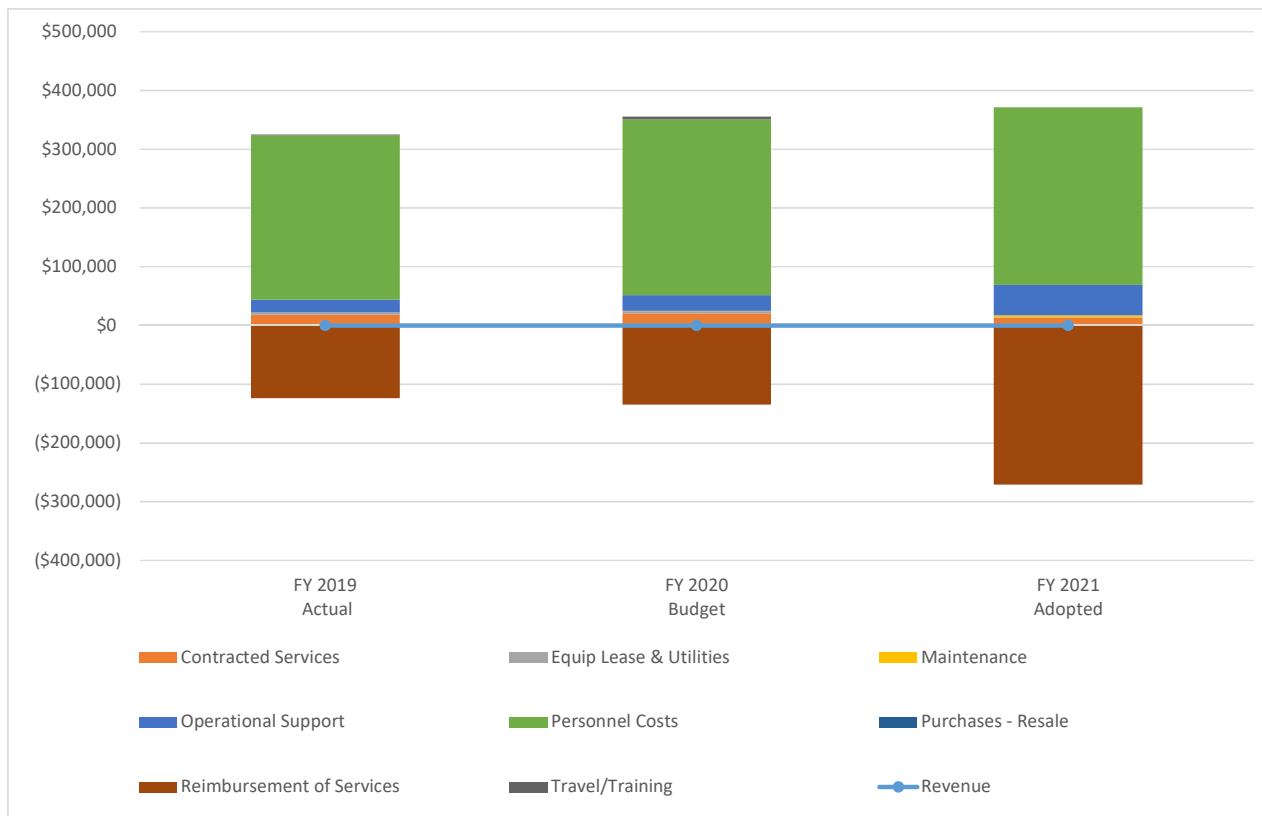
Communications & Marketing

Mary Elliott - Director of Communications & Marketing

Department Mission

The Communications and Marketing Department creates high-quality communications and marketing tactics that provide the right message, to the right person, at the right time in support of our vision and to help our customers meet their goals.

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Investment Earnings	\$2.51	\$0	\$0	\$0	0.00%
Other General Fund Sources	\$201,340.84	\$220,774	\$100,342	(\$120,432)	-54.55%
Total Revenues	\$201,343.35	\$220,774	\$100,342	(\$120,432)	-54.55%
Expenditures					
Personnel Costs	\$279,600.40	\$298,616	\$302,718	\$4,102	1.37%
Contracted Services	\$18,365.94	\$20,660	\$13,200	(\$7,460)	-36.11%
Travel/Training	\$1,361.42	\$4,740	\$0	(\$4,740)	-100.00%
Operational Support	\$22,201.42	\$26,753	\$51,486	\$24,733	92.45%
Equip Lease & Utilities	\$3,492.47	\$3,739	\$950	(\$2,789)	-74.59%
Maintenance	\$0.00	\$675	\$3,290	\$2,615	387.41%
Purchases - Resale	(\$120.00)	\$0	\$0	\$0	0.00%
Reimbursement of Services	(\$123,558.30)	(\$134,409)	(\$271,302)	(\$136,893)	101.85%
Total Expenditures	\$201,343.35	\$220,774	\$100,342	(\$120,432)	-54.55%



Department Summary

The Communications and Marketing Department offers professional communications and marketing services for the City's departments involving internal and external communications. Services include graphic design, media relations, social media, and advertising.

Budget Highlights

- Identify and implement cost-effective communications tactics using existing channels that reach the City's citizens, employees, and constituents.
- Review and identify advertising tactics that support the City's marketing goals and brand image.

Goals

- Implement a strategic communications plan for the City.
- Implement a strategic communications and marketing plan that will promote the FUSE District to key audiences.
- Engage employees through appropriate internal communications channels.
- Build and leverage positive relationships with media outlets and reporters.
- Implement traditional and digital advertising to promote the City's services, programs, and brand image.
- Optimize the functionality and presence of the City's website.
- Leverage social media platforms to inform key audiences about the City's services and programs, and to expand its brand image.

Objectives

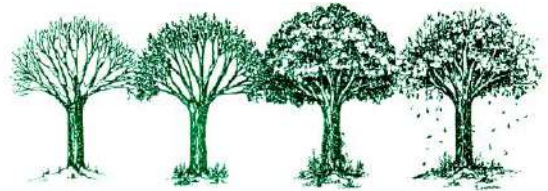
- Maximize the use of external communications channels to promote the City's services, programs, and brand image.
- Leverage paid and earned marketing communications tactics that will promote the FUSE District and other economic development opportunities.
- Use the *Employee Focus* newsletter as a viable internal communications tool for employees.
- Identify and pitch news stories to media outlets and reporters that will result in fair and accurate coverage of the City's services, employees, programs, business environment, and quality of life for its citizens.
- Update the City's main webpage to increase engagement with new and existing users.
- Launch Instagram account to complement the City's social media platforms.



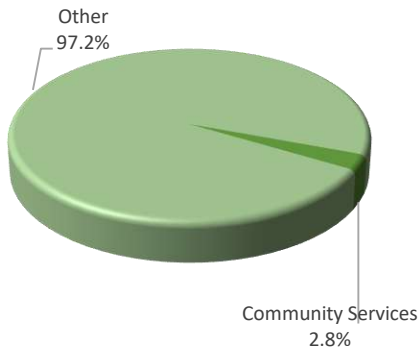
Community Services



Human Resources Allocation



Volunteers - Our Seeds Of Success





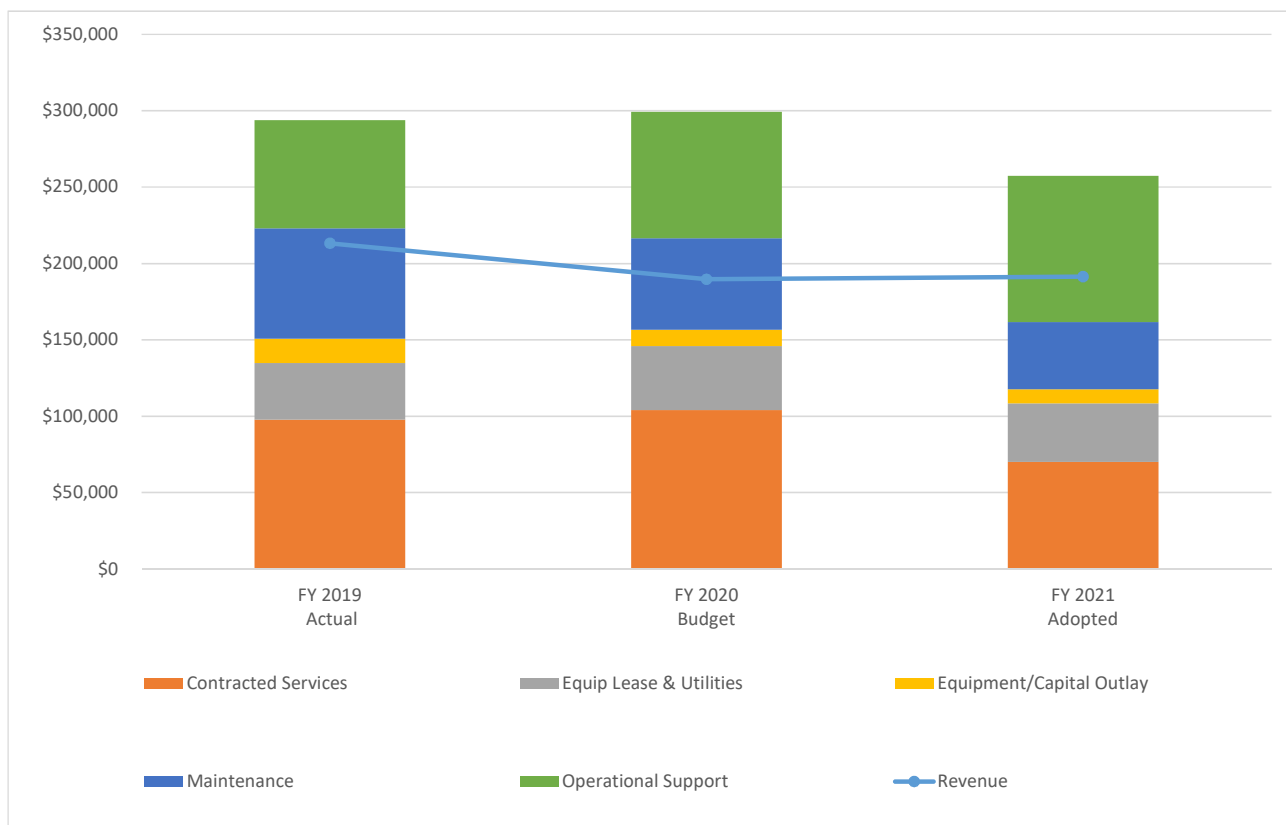
Community Services

Vincent Wong - Director of Community Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$133,341.49	\$129,500	\$131,300	\$1,800	1.39%
Other Revenues	\$79,876.52	\$60,200	\$60,200	\$0	0.00%
Other General Fund Sources	\$378,239.67	\$344,897	\$327,396	(\$17,501)	-5.07%
Total Revenues	\$591,457.68	\$534,597	\$518,896	(\$15,701)	-2.94%
Expenditures					
Personnel Costs	\$340,758.79	\$353,147	\$522,950	\$169,803	48.08%
Contracted Services	\$97,569.34	\$104,084	\$69,999	(\$34,085)	-32.75%
Travel/Training	\$10,535.22	\$13,205	\$3,527	(\$9,678)	-73.29%
Operational Support	\$70,920.54	\$82,741	\$95,786	\$13,045	15.77%
Equipment/Capital Outlay	\$15,985.00	\$10,572	\$9,081	(\$1,491)	-14.10%
Equip Lease & Utilities	\$37,123.49	\$41,866	\$38,508	(\$3,358)	-8.02%
Maintenance	\$72,356.86	\$59,949	\$43,924	(\$16,025)	-26.73%
Reimbursement of Services	(\$53,791.56)	(\$130,967)	(\$264,879)	(\$133,912)	102.25%
Total Expenditures	\$591,457.68	\$534,597	\$518,896	(\$15,701)	-2.94%





Community Development

Vincent Wong - Director of Community Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Investment Earnings	(\$1,123.86)	\$1,000	\$0	(\$1,000)	-100.00%
Other Revenues	\$452,979.40	\$499,040	\$375,995	(\$123,045)	-24.66%
Non-recurring Grants	\$6,648.00	\$6,647	\$6,640	(\$7)	-0.11%
Operating Grants	\$1,308,977.46	\$1,804,391	\$1,495,570	(\$308,821)	-17.11%
Transfers In	\$0.00	\$1,204	\$0	(\$1,204)	-100.00%
Appropriated Fund Balance	\$0.00	\$1,268,287	\$3,596	(\$1,264,691)	-99.72%
Total Revenues	\$1,767,481.00	\$3,580,569	\$1,881,801	(\$1,698,768)	-47.44%
Expenditures					
Personnel Costs	\$192,810.07	\$218,686	\$216,335	(\$2,351)	-1.08%
Contracted Services	\$945,902.61	\$1,879,454	\$674,858	(\$1,204,596)	-64.09%
Travel/Training	\$3,364.18	\$5,747	\$4,500	(\$1,247)	-21.70%
Operational Support	\$520,468.45	\$872,606	\$771,972	(\$100,634)	-11.53%
Equipment/Capital Outlay	\$28,433.02	\$423,823	\$184,989	(\$238,834)	-56.35%
Equip Lease & Utilities	\$1,875.59	\$4,000	\$8,671	\$4,671	116.78%
Maintenance	\$461.71	\$200	\$200	\$0	0.00%
Debt Service	\$399,701.70	\$182,988	\$20,276	(\$162,712)	-88.92%
Transfers Out	\$0.00	\$1,204	\$0	(\$1,204)	-100.00%
Reimbursement of Services	(\$8,015.76)	(\$8,139)	\$0	\$8,139	-100.00%
Total Expenditures	\$2,085,001.57	\$3,580,569	\$1,881,801	(\$1,698,768)	-47.44%





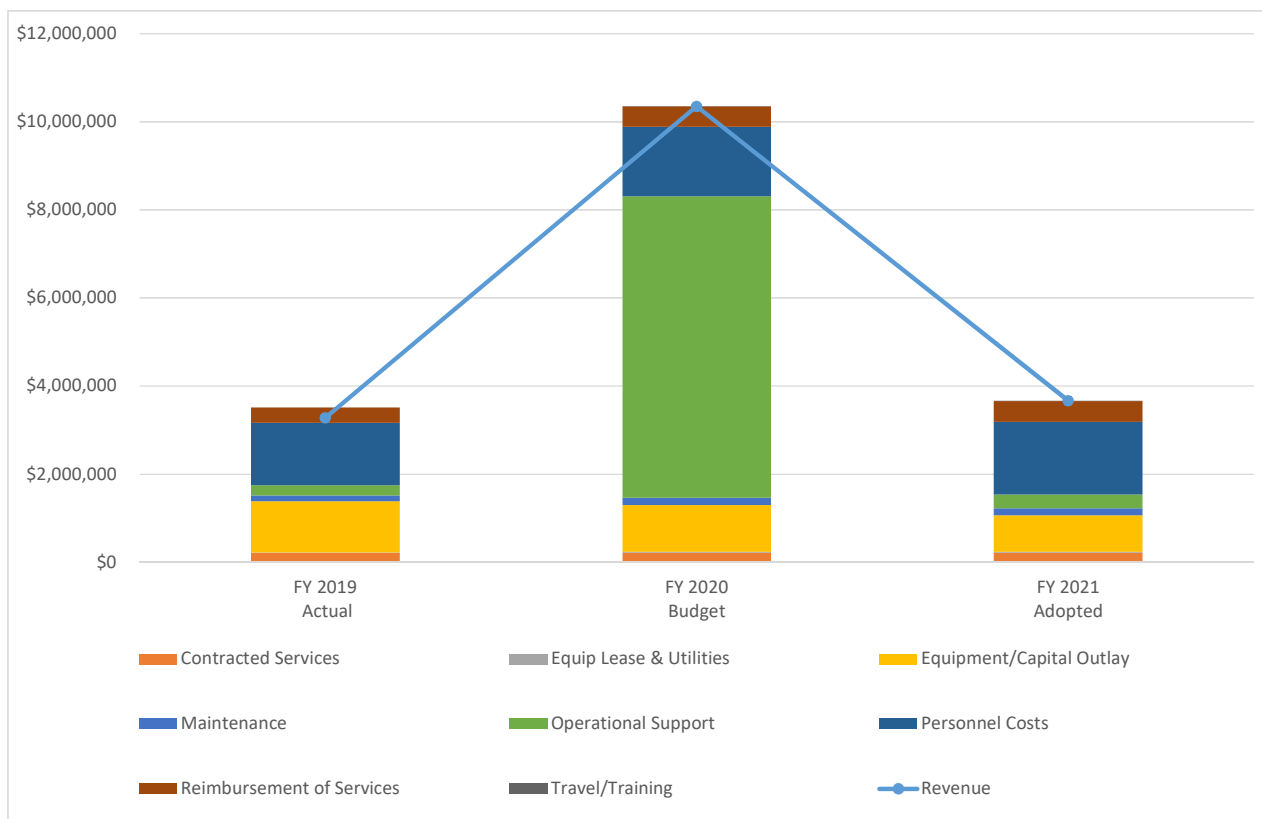
Transit

Vincent Wong - Director of Community Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$147,348.04	\$173,013	\$144,000	(\$29,013)	-16.77%
Investment Earnings	(\$364.61)	\$2,500	\$0	(\$2,500)	-100.00%
Other Revenues	\$243,334.51	\$6,692,275	\$219,000	(\$6,473,275)	-96.73%
Operating Grants	\$2,210,032.00	\$2,467,078	\$2,309,965	(\$157,113)	-6.37%
Transfers In	\$682,046.00	\$994,764	\$995,000	\$236	0.02%
Appropriated Fund Balance	\$0.00	\$21,316	\$0	(\$21,316)	-100.00%
Total Revenues	\$3,282,395.94	\$10,350,946	\$3,667,965	(\$6,682,981)	-64.56%
Expenditures					
Personnel Costs	\$1,419,710.07	\$1,579,019	\$1,649,681	\$70,662	4.48%
Contracted Services	\$216,787.74	\$215,657	\$218,123	\$2,466	1.14%
Travel/Training	\$4,475.70	\$3,200	\$3,200	\$0	0.00%
Operational Support	\$233,960.75	\$6,840,401	\$309,377	(\$6,531,024)	-95.48%
Equipment/Capital Outlay	\$1,151,937.01	\$1,063,452	\$831,169	(\$232,283)	-21.84%
Equip Lease & Utilities	\$13,944.72	\$23,721	\$19,890	(\$3,831)	-16.15%
Maintenance	\$134,812.56	\$165,311	\$160,230	(\$5,081)	-3.07%
Reimbursement of Services	\$343,570.51	\$460,185	\$476,295	\$16,110	3.50%
Total Expenditures	\$3,519,199.06	\$10,350,946	\$3,667,965	(\$6,682,981)	-64.56%



Department Summary

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

Budget Highlights

- For every \$1 of funding received, \$17.28 worth of benefits were returned to the community.
- 23,680 volunteers participated and over 59,282 volunteer hours were logged in various Keep Gastonia Beautiful projects and events.
- Hosted 25 students/chaperone guests from both Germany and Peru during the same time period.
- Completed construction on three new homes in Highland Community.
- Started Renovation/Addition to Bradley Transit Station.
- Provided Homebuyer assistance to over 76 families in the community.
- Updated Routes and Maps to provide better connectivity to our customers.
- Implemented new Bus Shelter replacement program.

Goals

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

Goals (continued)

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

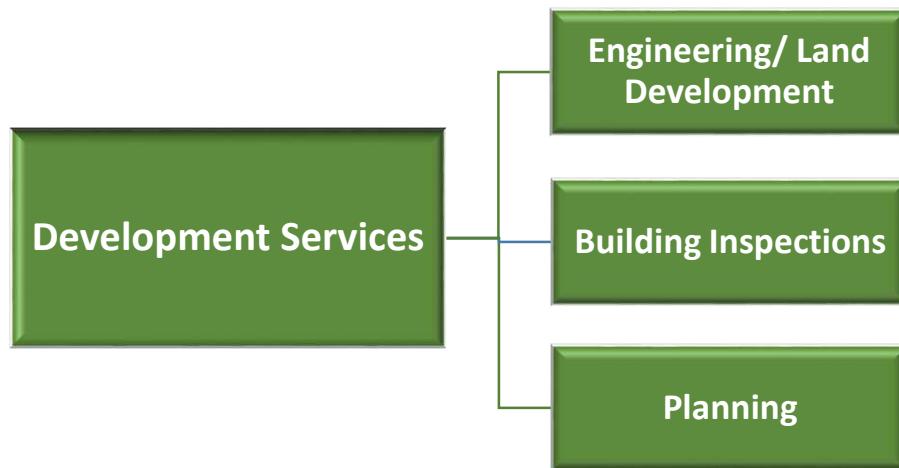
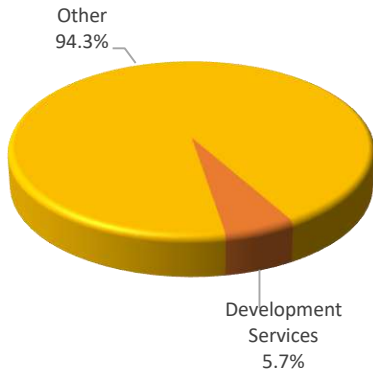
Objectives

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

Development Services



Human Resources Allocation





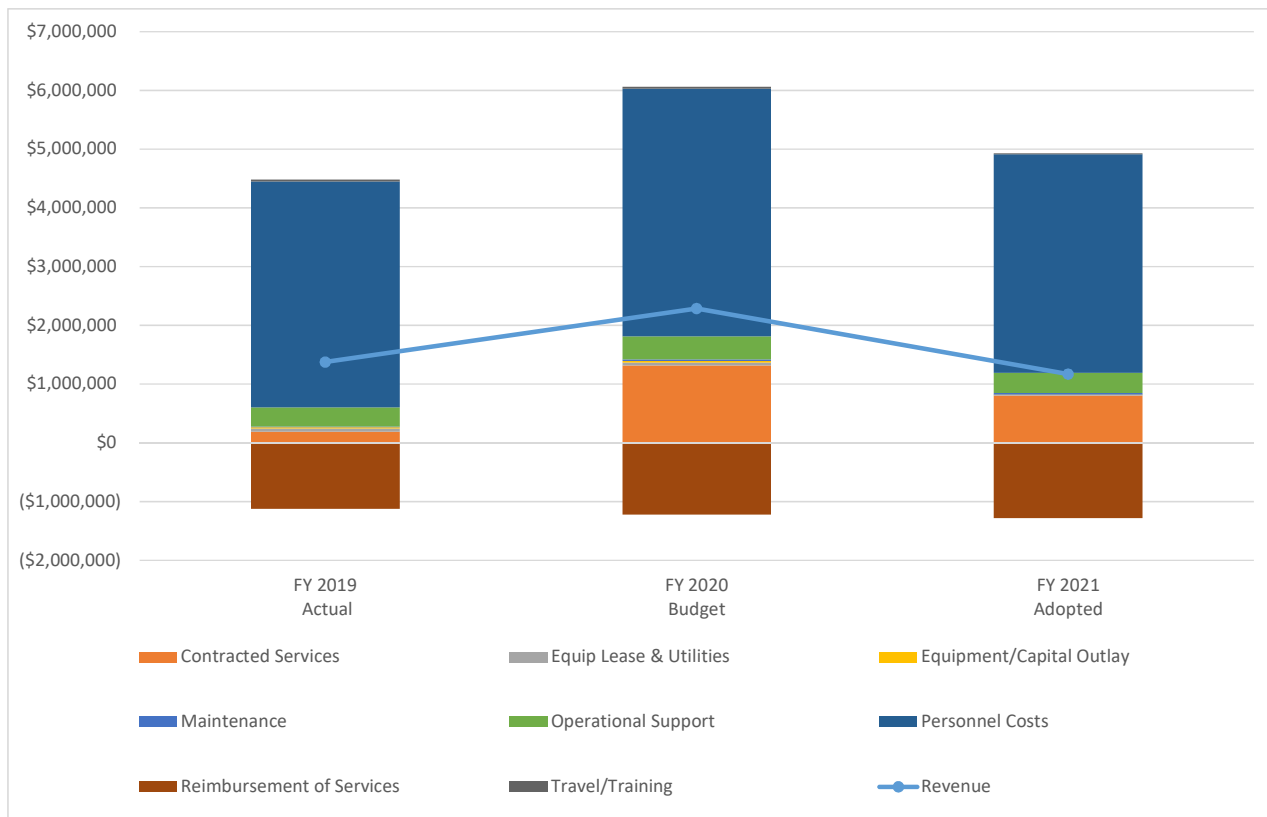
Development Services

Rusty Bost - Director of Development Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$948,762.17	\$997,700	\$234,800	(\$762,900)	-76.47%
Other Revenues	\$85,757.25	\$646,640	\$480,150	(\$166,490)	-25.75%
Non-recurring Grants	\$67,595.00	\$102,685	\$61,865	(\$40,820)	-39.75%
Operating Grants	\$272,721.00	\$539,589	\$394,514	(\$145,075)	-26.89%
Other General Fund Sources	\$1,980,868.72	\$2,555,208	\$2,480,691	(\$74,517)	-2.92%
Total Revenues	\$3,355,704.14	\$4,841,822	\$3,652,020	(\$1,189,802)	-24.57%
Expenditures					
Personnel Costs	\$3,847,184.33	\$4,212,987	\$3,715,102	(\$497,885)	-11.82%
Contracted Services	\$190,234.62	\$1,317,323	\$808,847	(\$508,476)	-38.60%
Travel/Training	\$30,829.61	\$34,183	\$20,227	(\$13,956)	-40.83%
Operational Support	\$325,780.97	\$395,339	\$346,955	(\$48,384)	-12.24%
Equipment/Capital Outlay	\$19,788.56	\$23,005	\$1,500	(\$21,505)	-93.48%
Equip Lease & Utilities	\$52,536.79	\$52,108	\$14,003	(\$38,105)	-73.13%
Maintenance	\$13,304.40	\$27,226	\$25,115	(\$2,111)	-7.75%
Reimbursement of Services	(\$1,123,955.14)	(\$1,220,349)	(\$1,279,729)	(\$59,380)	4.87%
Total Expenditures	\$3,355,704.14	\$4,841,822	\$3,652,020	(\$1,189,802)	-24.57%





Building Services

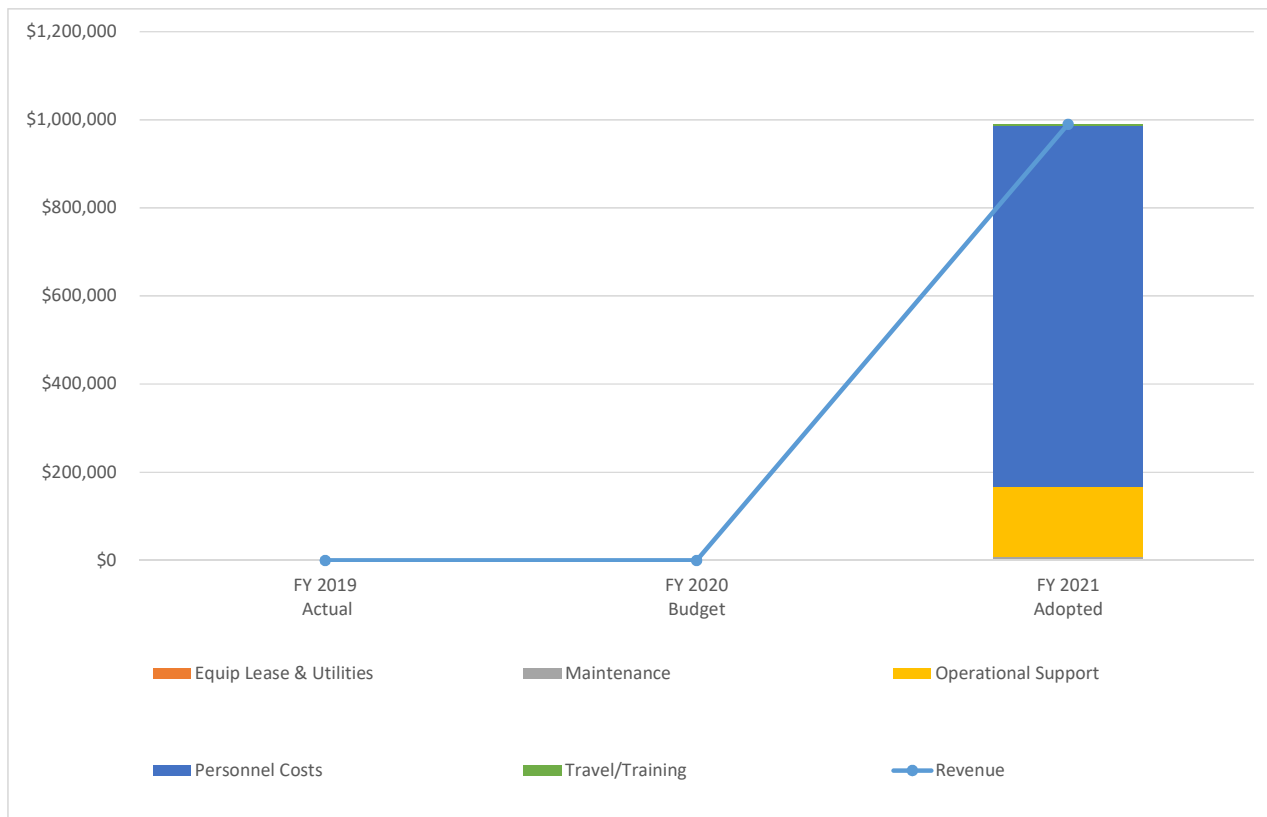
Rusty Bost - Director of Development Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$0.00	\$0	\$990,000	\$990,000	100.00%
Other Revenues	\$0.00	\$0	\$100	\$100	100.00%
Total Revenues	\$0.00	\$0	\$990,100	\$990,100	100.00%
Expenditures					
Personnel Costs	\$0.00	\$0	\$815,651	\$815,651	100.00%
Travel/Training	\$0.00	\$0	\$4,000	\$4,000	100.00%
Operational Support	\$0.00	\$0	\$155,266	\$155,266	100.00%
Equip Lease & Utilities	\$0.00	\$0	\$10,163	\$10,163	100.00%
Maintenance	\$0.00	\$0	\$5,020	\$5,020	100.00%
Total Expenditures	\$0.00	\$0	\$990,100	\$990,100	100.00%

Prior to FY 2021, this was part of the General Fund



Department Summary

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

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

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

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

Budget Highlights

- Maintain expenditure levels and continue to look for opportunities to create more efficiencies through technologies.
- Increase staffing to keep up with the increase in development.
- Continue the comprehensive rewrite of the Unified Development Ordinance.
- Secure funding for and begin construction of the Southeast Utility Project.
- Continue to partner with regional jurisdictions in the use of the CommunityViz software to provide enhanced data for the Metrolina Regional Travel Demand Model used in prioritizing NCDOT projects.

Goals

- Provide quality customer service to residents, customers, and project stakeholders.
- Work with city departments and other stakeholders to maintain or improve utility, transportation, and stormwater infrastructure.

Goals (continued)

- Support funding and administration of locally-administered transportation projects and studies.
- Create new zoning standards for mixed use and multi-family residential uses.
- Support economic development efforts.
- Build positive relationships with our development partners (NCDOT, Gaston County, local municipalities, Gaston County Schools, private utilities, NCDEQ, etc.).
- Improve Urban Forestry Program within the City of Gastonia by developing policies and guidelines for management of the urban forestry within the city.

Objectives

- Complete construction on capital improvement projects; Modena Street sidewalk extension (RXR to Harrison)), Court and Wellman Stormwater Improvements, Dixie Village Pedestrian Improvements, Southeast Sewer Phase I, Avon Creek Greenway Extension to Second Avenue.
- Begin construction of new capital improvement projects; Highland Branch Greenway, FUSE Streetscape, Bessemer City Booster Pump Station, and United Way parking lot.
- Coordinate with NCDOT on projects; I-85/US-321 reconfiguration, widening of I-85, implementation of projects from Cox/Franklin Traffic Study, new right turn lane from New Hope Road onto Franklin Boulevard, Signal System upgrade, widening of S. New Hope Road.
- Continue comprehensive rewrite of the Unified Development Ordinance.
- Apply for and receive BUILD Grant funding for the Lineberger Road Connector.
- Partnering with NCDOT, complete a feasibility study for the Catawba Crossings project.
- Complete citywide comprehensive bicycle plan.
- Secure grant funding for the Catawba Creek Greenway Southeast Extension from the NC Recreational Trails Program.
- Update and prioritize the City of Gastonia's Greenway Master Plan.
- Deploy trailhead/bicycle/pedestrian network Wayfinding Signage System.



Development Services Department Building Support Services

Service Area Objective

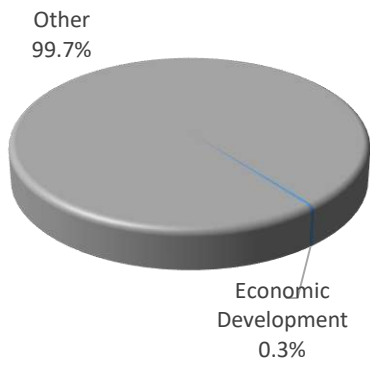
The goal of the Building Support Services Division is to ensure compliance with building codes, local flood ordinance, zoning ordinance, minimum housing and nuisance ordinances through plan review, inspection and enforcement.

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of building inspections performed	Workload Measure	19,344	22,086	23,000
# of housing inspections performed	Workload Measure	682	361	400
# of nuisance inspections performed	Workload Measure	5,817	4,306	4,800
# of warning citations issued	Workload Measure	1,736	1,313	1,400
# of civil citations issued	Workload Measure	28	36	35
% of code cases resolved within 30 days after hearing	Efficiency Measure	10	10	10
Cost per inspection - all types	Efficiency Measure	\$45.56	\$42.88	\$43.00
% of ordinance violations resolved without court action	Efficiency Measure	<1	<1	<1
Commercial plan reviews	Efficiency Measure	179	266	200
Inspections performed (hours spent per item)	Effectiveness Measure	2	2	2
% of notification of violations to property owners sent within 2 days of investigation	Effectiveness Measure	90	90	90
% inspection responses within one working day of request	Effectiveness Measure	90	90	90

Economic Development



Human Resources
Allocation



**Economic
Development**





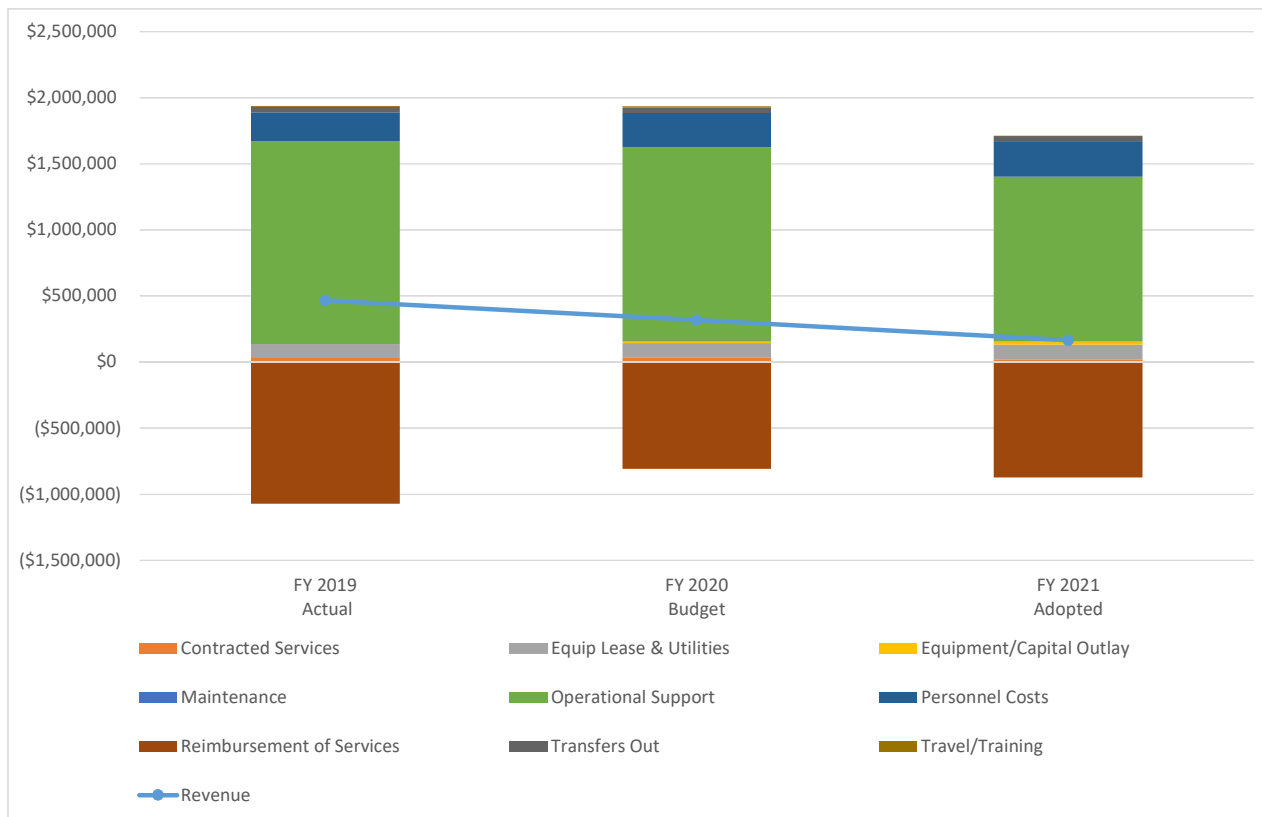
Economic Development

Kristy Crisp - Director of Economic Development

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Ad Valorem Taxes	\$131,865.66	\$157,000	\$161,019	\$4,019	2.56%
Fees	\$2,150.01	\$2,920	\$1,920	(\$1,000)	-34.25%
Investment Earnings	\$2,459.94	\$1,000	\$2,000	\$1,000	100.00%
Other Revenues	\$329,211.57	\$10,000	\$0	(\$10,000)	-100.00%
Other General Fund Sources	\$401,771.25	\$810,088	\$674,888	(\$135,200)	-16.69%
Appropriated Fund Balance	\$0.00	\$147,605	\$0	(\$147,605)	-100.00%
Total Revenues	\$867,458.43	\$1,128,613	\$839,827	(\$288,786)	-25.59%
Expenditures					
Personnel Costs	\$218,280.52	\$259,454	\$268,149	\$8,695	3.35%
Contracted Services	\$37,619.00	\$33,000	\$20,446	(\$12,554)	-38.04%
Travel/Training	\$7,970.28	\$10,500	\$1,500	(\$9,000)	-85.71%
Operational Support	\$1,535,061.75	\$1,467,409	\$1,245,142	(\$222,267)	-15.15%
Equipment/Capital Outlay	\$0.00	\$12,607	\$25,000	\$12,393	98.30%
Equip Lease & Utilities	\$99,790.58	\$110,663	\$110,900	\$237	0.21%
Maintenance	\$0.00	\$2,500	\$2,000	(\$500)	-20.00%
Transfers Out	\$40,000.00	\$40,000	\$40,000	\$0	0.00%
Reimbursement of Services	(\$1,071,263.70)	(\$807,520)	(\$873,310)	(\$65,790)	8.15%
Total Expenditures	\$867,458.43	\$1,128,613	\$839,827	(\$288,786)	-25.59%





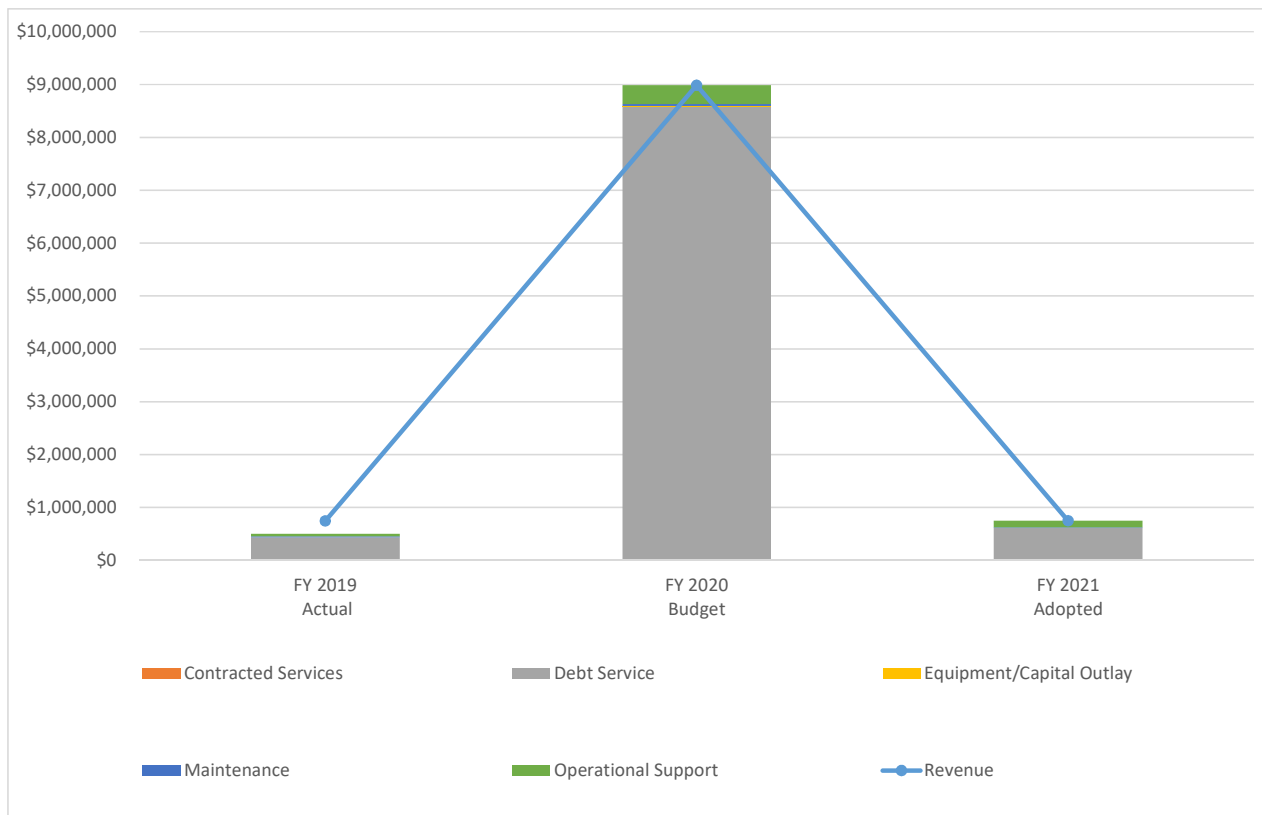
Gastonia Conference Center

Kristy Crisp - Director of Economic Development

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Investment Earnings	\$31,947.19	\$22,000	\$0	(\$22,000)	-100.00%
Other Revenues	\$673,649.92	\$8,113,179	\$577,700	(\$7,535,479)	-92.88%
Transfers In	\$40,000.00	\$40,000	\$40,000	\$0	0.00%
Appropriated Fund Balance	\$0.00	\$811,439	\$134,023	(\$677,416)	-83.48%
Total Revenues	\$745,597.11	\$8,986,618	\$751,723	(\$8,234,895)	-91.64%
Expenditures					
Contracted Services	\$14,240.65	\$10,701	\$0	(\$10,701)	-100.00%
Operational Support	\$48,320.83	\$357,288	\$128,328	(\$228,960)	-64.08%
Equipment/Capital Outlay	\$0.00	\$21,146	\$0	(\$21,146)	-100.00%
Maintenance	\$14,502.53	\$29,249	\$10,000	(\$19,249)	-65.81%
Debt Service	\$424,708.52	\$8,568,234	\$613,395	(\$7,954,839)	-92.84%
Total Expenditures	\$501,772.53	\$8,986,618	\$751,723	(\$8,234,895)	-91.64%



Department Summary

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

Budget Highlights

- Funding for United Way parking lot.
- Downtown dog park.
- Maintain existing programs, but develop new opportunities to support development in Gastonia.

Goals

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

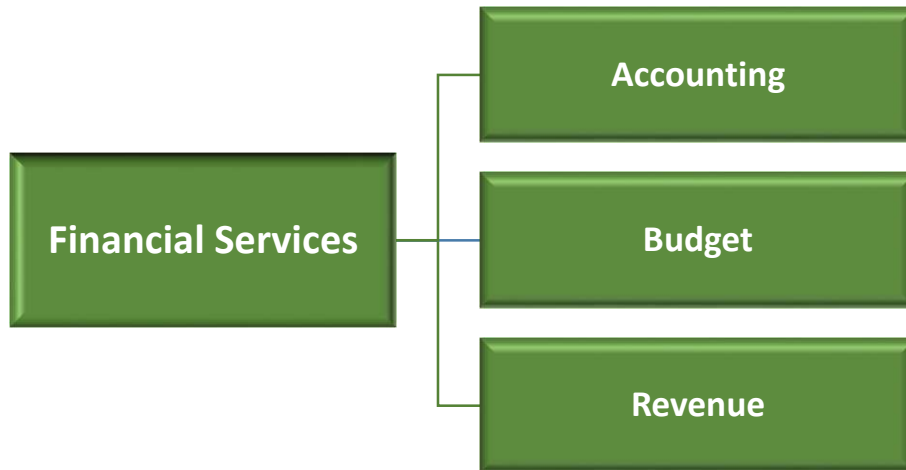
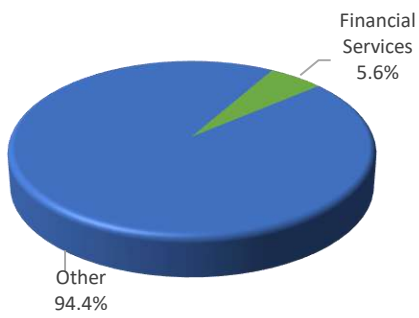
Objectives

- Begin construction on an expansion of the Downtown Parking Deck.
- Work with developers to begin construction of Center City Crossings and Gastonia Conference Center Hotel.
- Increase Gastonia's visibility in the Charlotte region by taking part in regional forums and events geared towards economic development.
- Work with developers to begin construction of the private development projects at Trenton Mill and Coke properties in the FUSE District.
- Work with Downtown property owners to maximize the highest and best use for Downtown property as a strategy to increase building occupancy.

Financial Services



Human Resources Allocation





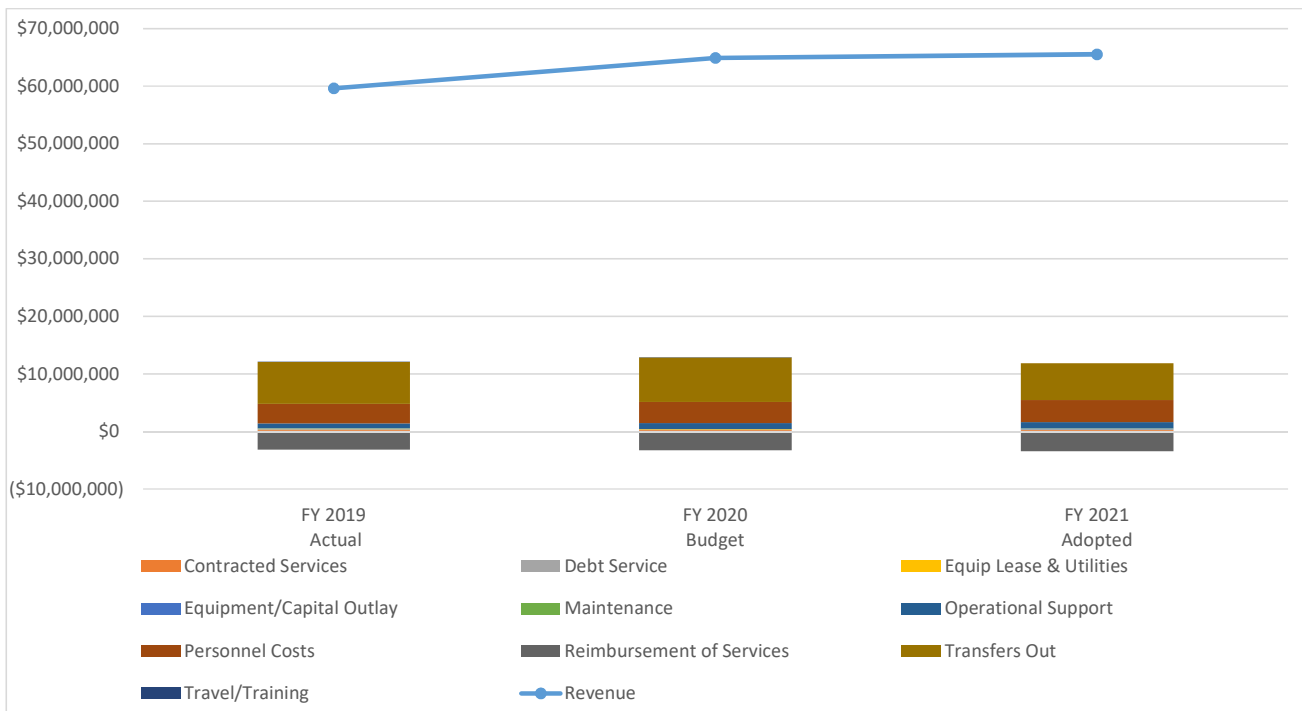
Financial Services

Crystal Certain - Director of Financial Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Ad Valorem Taxes	\$33,840,831.77	\$37,850,717	\$38,325,822	\$475,105	1.26%
Sales Tax	\$14,236,966.51	\$14,398,170	\$15,597,774	\$1,199,604	8.33%
Fees	\$2,614,538.56	\$2,517,350	\$2,659,550	\$142,200	5.65%
Investment Earnings	\$366,756.92	\$255,000	\$305,000	\$50,000	19.61%
State Transfers	\$5,446,899.62	\$5,503,000	\$5,543,000	\$40,000	0.73%
Other Revenues	\$1,101,666.02	\$692,185	\$699,500	\$7,315	1.06%
Non-recurring Grants	\$0.00	\$4,000	\$4,000	\$0	0.00%
Transfers In	\$2,000,000.00	\$2,000,000	\$2,411,282	\$411,282	20.56%
Appropriated Fund Balance	\$0.00	\$1,705,133	\$0	(\$1,705,133)	-100.00%
Total Revenues	\$59,607,659.40	\$64,925,555	\$65,545,928	\$620,373	0.96%
Expenditures					
Personnel Costs	\$3,350,182.97	\$3,663,984	\$3,847,514	\$183,530	5.01%
Contracted Services	\$187,631.50	\$218,926	\$196,938	(\$21,988)	-10.04%
Travel/Training	\$23,470.79	\$33,071	\$24,050	(\$9,021)	-27.28%
Operational Support	\$859,074.93	\$1,024,774	\$1,031,140	\$6,366	0.62%
Equipment/Capital Outlay	\$26,780.00	\$1,000	\$156,013	\$155,013	15501.30%
Equip Lease & Utilities	\$85,532.34	\$75,239	\$60,824	(\$14,415)	-19.16%
Maintenance	\$50,034.25	\$57,595	\$82,730	\$25,135	43.64%
Debt Service	\$199,717.02	\$80,896	\$78,492	(\$2,404)	-2.97%
Other General Fund Uses	\$50,663,666.74	\$55,301,394	\$57,096,185	\$1,794,791	3.25%
Transfers Out	\$7,311,327.00	\$7,725,087	\$6,388,999	(\$1,336,088)	-17.30%
Reimbursement of Services	(\$3,149,758.14)	(\$3,256,411)	(\$3,416,957)	(\$160,546)	4.93%
Total Expenditures	\$59,607,659.40	\$64,925,555	\$65,545,928	\$620,373	0.96%





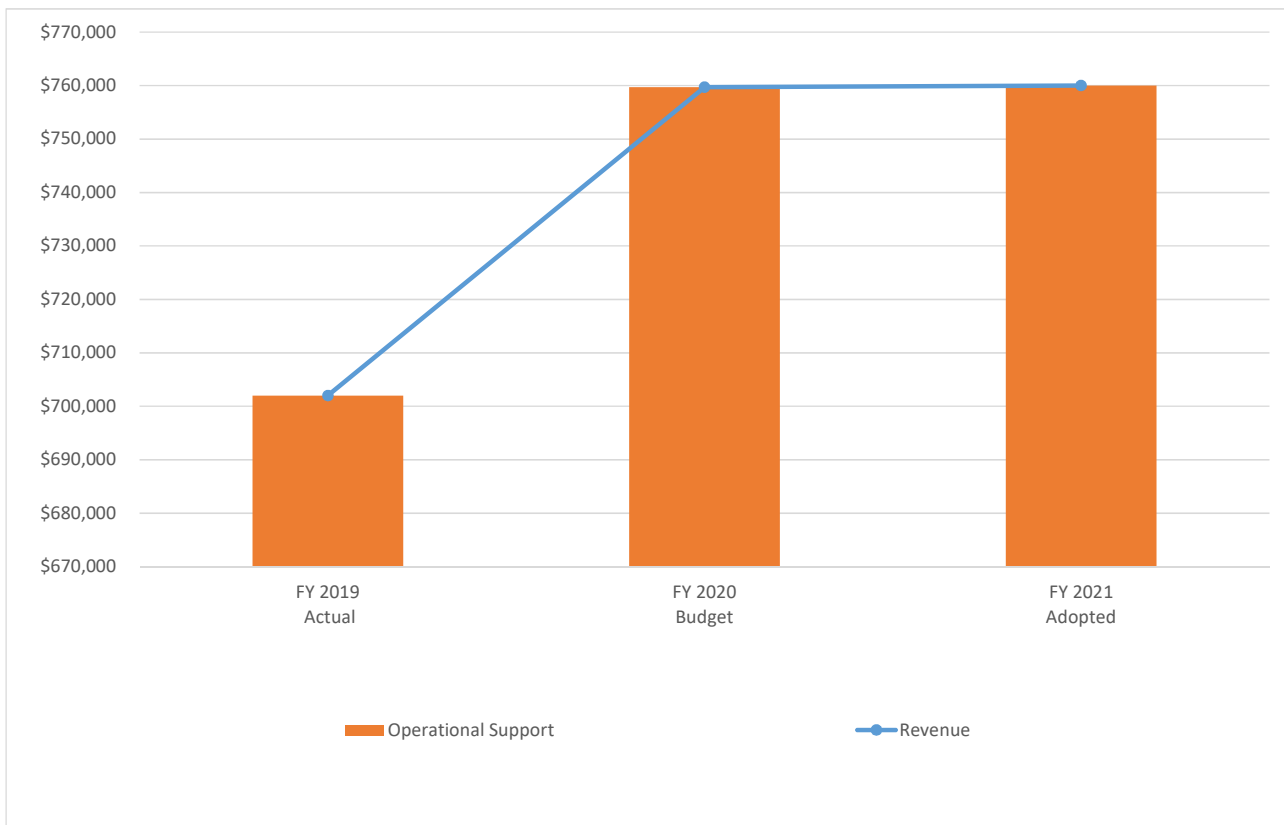
Occupancy Tax

Crystal Certain - Director of Financial Services

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$133,341.49	\$129,500	\$131,300	\$1,800	1.39%
Other Revenues	\$79,876.52	\$60,200	\$60,200	\$0	0.00%
Other General Fund Sources	\$378,239.67	\$344,897	\$327,396	(\$17,501)	-5.07%
Total Revenues	\$591,457.68	\$534,597	\$518,896	(\$15,701)	-2.94%
Expenditures					
Personnel Costs	\$340,758.79	\$353,147	\$522,950	\$169,803	48.08%
Contracted Services	\$97,569.34	\$104,084	\$69,999	(\$34,085)	-32.75%
Travel/Training	\$10,535.22	\$13,205	\$3,527	(\$9,678)	-73.29%
Operational Support	\$70,920.54	\$82,741	\$95,786	\$13,045	15.77%
Equipment/Capital Outlay	\$15,985.00	\$10,572	\$9,081	(\$1,491)	-14.10%
Equip Lease & Utilities	\$37,123.49	\$41,866	\$38,508	(\$3,358)	-8.02%
Maintenance	\$72,356.86	\$59,949	\$43,924	(\$16,025)	-26.73%
Reimbursement of Services	(\$53,791.56)	(\$130,967)	(\$264,879)	(\$133,912)	102.25%
Total Expenditures	\$591,457.68	\$534,597	\$518,896	(\$15,701)	-2.94%



Department Summary

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

Budget Highlights

- Maintain budget allocation from previous year.
- Hire Grants Administrator to create a centralized person to work with all departments to find grants, write grants, monitor and administer grants. This will provide the potential for greater grant funding and help ensure compliance with state and federal grant requirements. *
- Upgrade payment kiosks.
- Upgrade handheld meter reading devices and ensure compatibility with future integration of Advanced Metering Infrastructure ("AMI") system to allow continued efficient and accurate meter reading services. *
- Relocate Accounting staff and operations to the Warehouse. *
- Increase training opportunities to allow team members to enhance their skills and knowledge. *

Goals

- Continue to work with Public Works and Electric departments to replace aging utility Encoder Receiver Transmitter ("ERT") devices.
- Update monthly financial report to enhance the clarity and usefulness of the financial information for its readers.
- Create route time standards for completion on monthly meter reading routes.
- Create and adopt City wide grants policies and procedures.
- Further implement enhanced customer portal for electronic payment processing that includes scheduled payment and the ability to securely store bank and credit card information for future transactions.
- Increase the number of accounts payable vendors that receive payments via electronic methods to decrease the costs of printing and mailing paper checks.
- Designate a position of Internal Auditor to ensure proper controls are in place, improve efficiency in all operations, evaluate risks and protect assets, and ensure compliance with laws and regulations.
- Evaluate options for mailing utility bills and late notices to decrease costs and increase efficiency.

Objectives

- Continue to monitor cash balances and investments to minimize service charges incurred and maximize investment earnings.
- Maintain a fund balance goal of at least 25% of General Fund expenditures and use fund balance only for non-recurring capital expenditures.
- Ensure goods and services are procured at the most cost effective price and all qualified vendors have the opportunity to do business with the City.
- Provide prompt, professional and accurate service to all customers, both internal and external.
- Comply with all financial and payroll reporting regulatory requirements.
- Provide the citizens of Gastonia with a budget document that is informative and transparent.
- Continue to look for ways to make utility account information, programs and processes more easily accessible and efficient for customers.
- Maintain or improve the City's credit rating.
- Work with Technology Services to continually improve all processes within the Department.

** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*



Financial Services Department Accounting Division

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of accounts payable transactions processed	Workload Measure	12,551	12,638	12,700
# of accounts payable checks written	Workload Measure	8,752	8,624	8,650
# of journal entries process	Workload Measure	41,214	41,228	41,300
# of direct deposits processed	Workload Measure	27,203	27,405	27,425
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Workload Measure	46,561	45,527	45,600
# of capital asset additions and disposals	Workload Measure	209	N/A	N/A
# of construction in progress capital projects maintained/# of transactions	Workload Measure	60	N/A	N/A
Cost per accounts payable transaction processed	Efficiency Measure	\$13.83	\$14.27	\$14.73
Cost per payroll check/direct deposit processed	Efficiency Measure	\$3.47	\$3.58	\$3.69
% of invoices paid by due date	Efficiency Measure	85%	87%	89%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Effectiveness Measure	Yes	N/A	Yes



Financial Services Department Budget Division

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of budget transfers completed	Workload Measure	545	508	500
# of budget amendments completed	Workload Measure	38	38	35
Receipt of GFOA Distinguished Budget Presentation Award	Effectiveness Measure	Yes	N/A	Yes

Financial Services Department Purchasing Division

Service Area Objective

The goal of the City of Gastonia Finance Department Purchasing Division provides centralized purchasing services for City supplies, equipment and services; and for the sale of all surplus property.

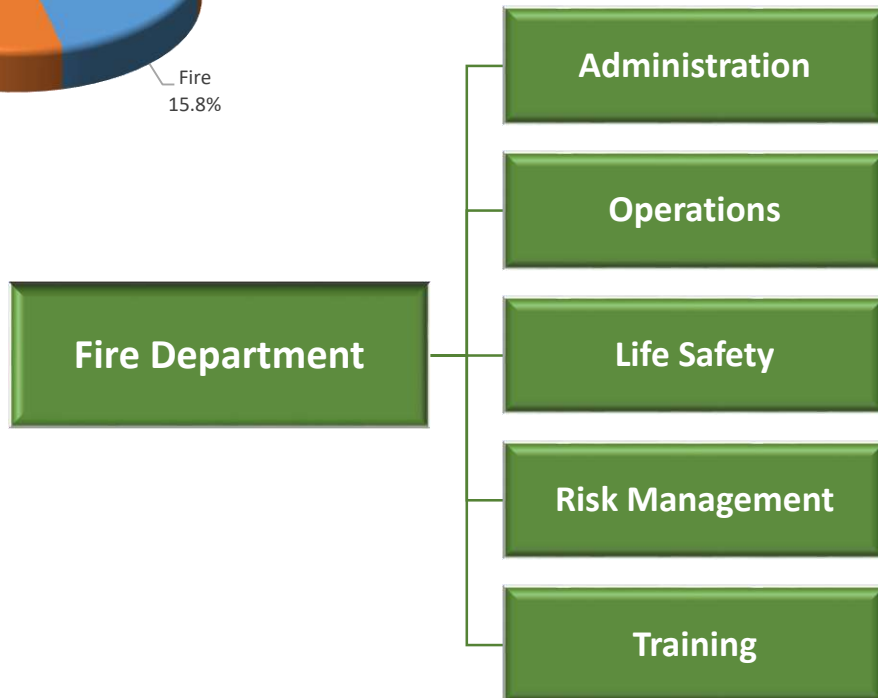
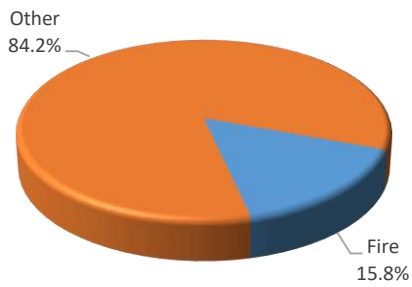
Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of purchase orders issued	Workload Measure	2,080	1,971	2,000
# of purchasing card transactions	Workload Measure	14,100	13,778	14,000
# of contracts processed	Workload Measure	175	193	200
average number of days to process a purchase order	Efficiency Measure	3	3	3



Fire



Human Resources Allocation



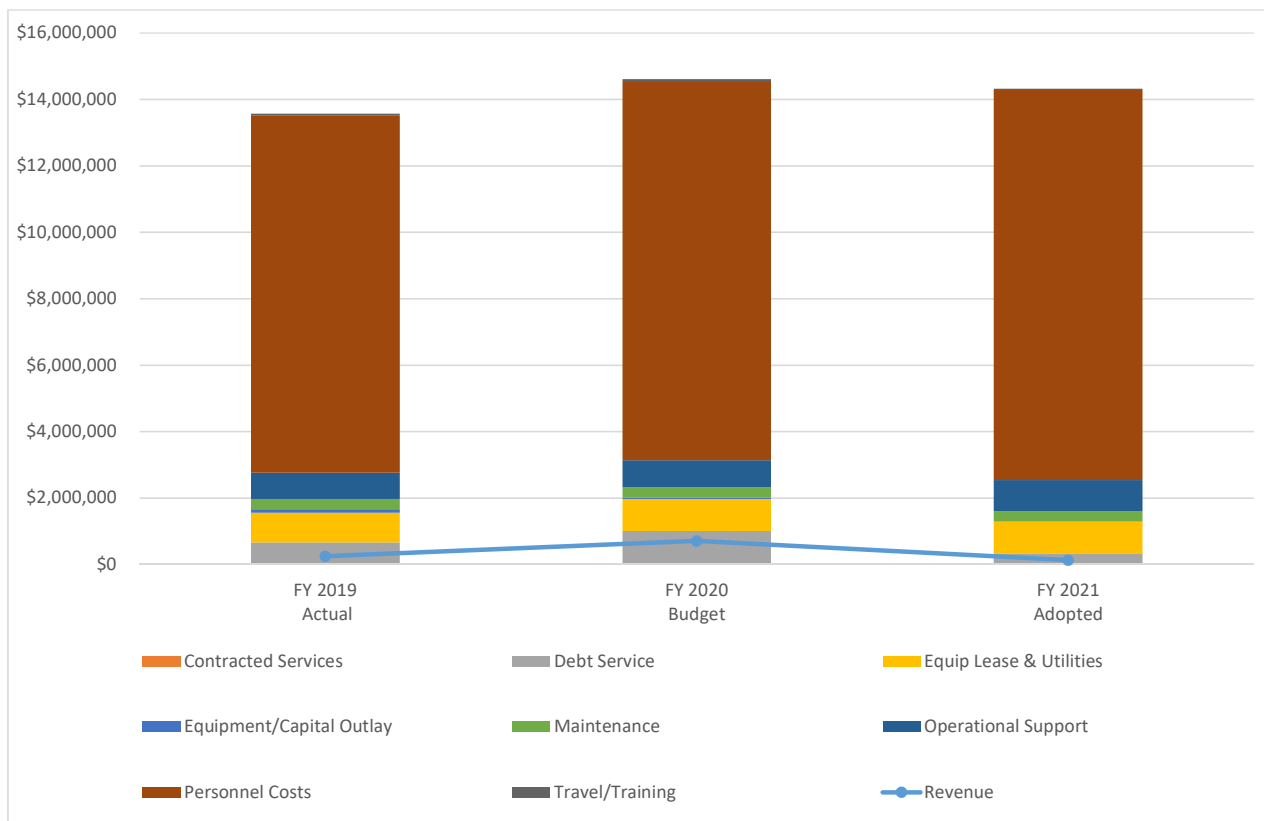


Fire
Phillip B Welch, Jr. - Fire Chief

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$43,642.50	\$38,200	\$40,200	\$2,000	5.24%
Other Revenues	\$127,391.63	\$659,923	\$90,000	(\$569,923)	-86.36%
Operating Grants	\$77,364.00	\$9,909	\$0	(\$9,909)	-100.00%
Other General Fund Sources	\$13,327,777.40	\$13,904,526	\$14,194,476	\$289,950	2.09%
Total Revenues	\$13,576,175.53	\$14,612,558	\$14,324,676	(\$287,882)	-1.97%
Expenditures					
Personnel Costs	\$10,760,799.25	\$11,422,015	\$11,778,585	\$356,570	3.12%
Contracted Services	\$3,844.39	\$7,522	\$7,000	(\$522)	-6.94%
Travel/Training	\$49,727.02	\$53,683	\$7,600	(\$46,083)	-85.84%
Operational Support	\$790,996.07	\$809,110	\$933,909	\$124,799	15.42%
Equipment/Capital Outlay	\$100,750.00	\$34,259	\$8,000	(\$26,259)	-76.65%
Equip Lease & Utilities	\$897,307.44	\$962,174	\$964,586	\$2,412	0.25%
Maintenance	\$313,076.96	\$319,511	\$296,775	(\$22,736)	-7.12%
Debt Service	\$659,674.40	\$1,004,284	\$328,221	(\$676,063)	-67.32%
Total Expenditures	\$13,576,175.53	\$14,612,558	\$14,324,676	(\$287,882)	-1.97%



Department Summary

The City of Gastonia Fire Department has a vision that guides the organization towards excellence. This goal is achieved through deliberate planning, adaptability and courage to embrace challenges and opportunities. The Fire Department is committed to providing a superior level of emergency service from eight (8) strategically located fire stations that continually improve the quality of life, health and safety of the citizens and people we serve in the City of Gastonia.

Budget Highlights

- Placed in service a new Fire Engine at the Armstrong Park Road Station.
- Members completed over 38,000 hours of training.
- Completed over 700 building plan reviews and conducted over 4,700 fire inspections.
- Completed our promotional process for Fire Battalion Chief and Fire Captain.

Goals

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

Objectives

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



Fire Department Life Safety Division

Service Area Objective

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

Performance Indicator	Measure Type	2019/2020 Actual	2020/2021 Estimate	2021/2022 Goal
# of inspections	Workload Measure	5,678	6,100	6,250
# of violation notices issued	Workload Measure	4,863	5,200	3,900
# of education programs conducted	Workload Measure	122	195	325
Annual cost per inspection	Efficiency Measure	\$103.25	\$107.50	\$109.00
# of inspections per inspector	Efficiency Measure	1,800	1,900	1,750
# of complaints per inspector	Efficiency Measure	8	11	6
% of violations arising from an inspection	Effectiveness Measure	63%	72%	52%
% of re-inspections arising from an inspection	Effectiveness Measure	34%	43%	27%
Number of residents receiving public education & training	Effectiveness Measure	10,559	12,554	15,552
Public education program hours of training provided	Effectiveness Measure	264	365	422
Fire cause & origin investigations	Effectiveness Measure	338	410	275

Fire Department Training Division

Service Area Objective

The goal of the Gastonia Fire Department Training Division is to provide training to 134 certified firefighters and 5 life safety inspectors. In addition, the Training Division maintains oversight for the required annual maintenance of SCBA's, pumps, ladder inspections and SCBA fit testing for all personnel.

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of training hours per firefighter	Workload Measure	190	234	250
Total number of required certifications held by firefighters	Efficiency Measure	563	523	563
Average budgeted cost per training per firefighter	Efficiency Measure	\$304.96	\$304.96	\$304.96
% of employees meeting NC mandate of 36 hours of training per firefighter to maintain eligibility for pension fund	Effectiveness Measure	100%	100%	100%
Total training hours logged per year	Effectiveness Measure	25,588	31,330	34,500
% of employees meeting ISO recommendation of 228 hours of training per employee	Effectiveness Measure	60%	68%	80%



Fire Department Operations Division

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of dispatched calls	Workload Measure	10,394	10,364	9,000
# of HazMat incidents	Workload Measure	23	17	20
Total property loss from fires	Efficiency Measure	\$868,282	\$1,162,489	\$1,000,000
Total dollar savings from fires	Efficiency Measure	\$8,097,243	\$39,965,416	\$35,965,000
Company turn-out time for emergencies	Effectiveness Measure	91	90	90
% of time 1st Company on scene in under 5 minutes on structure fires	Effectiveness Measure	60%	57%	60%
*Effective Response force time	Effectiveness Measure	88%	89%	90.00%

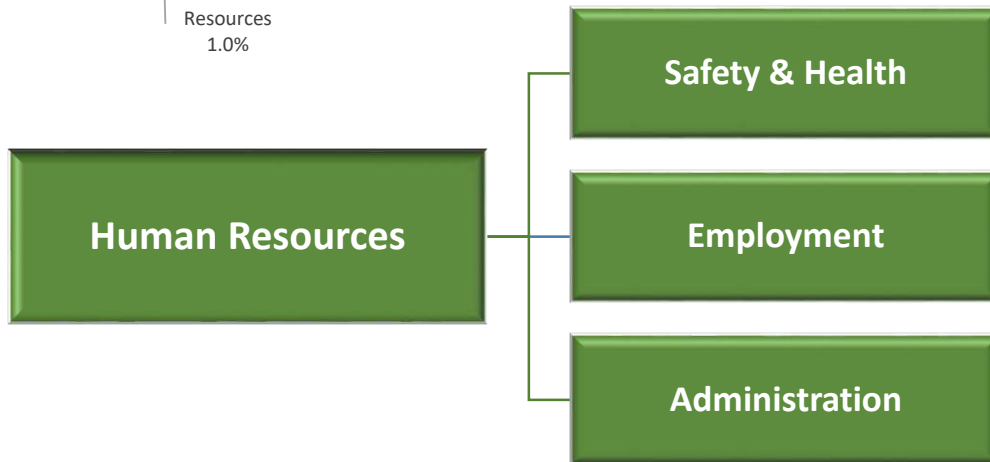
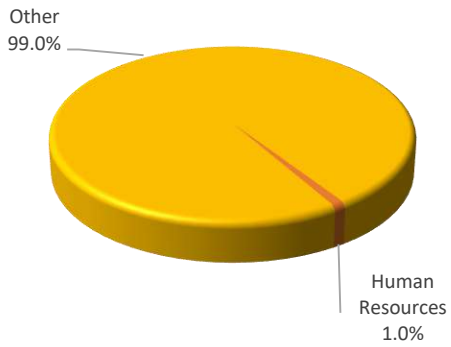
* Effective Response force is the number of personnel (15 firefighters) needed on scene to effectively mitigate fire scenes. < 10:20, 90% of the time is our benchmark.



Human Resources



Human Resources Allocation





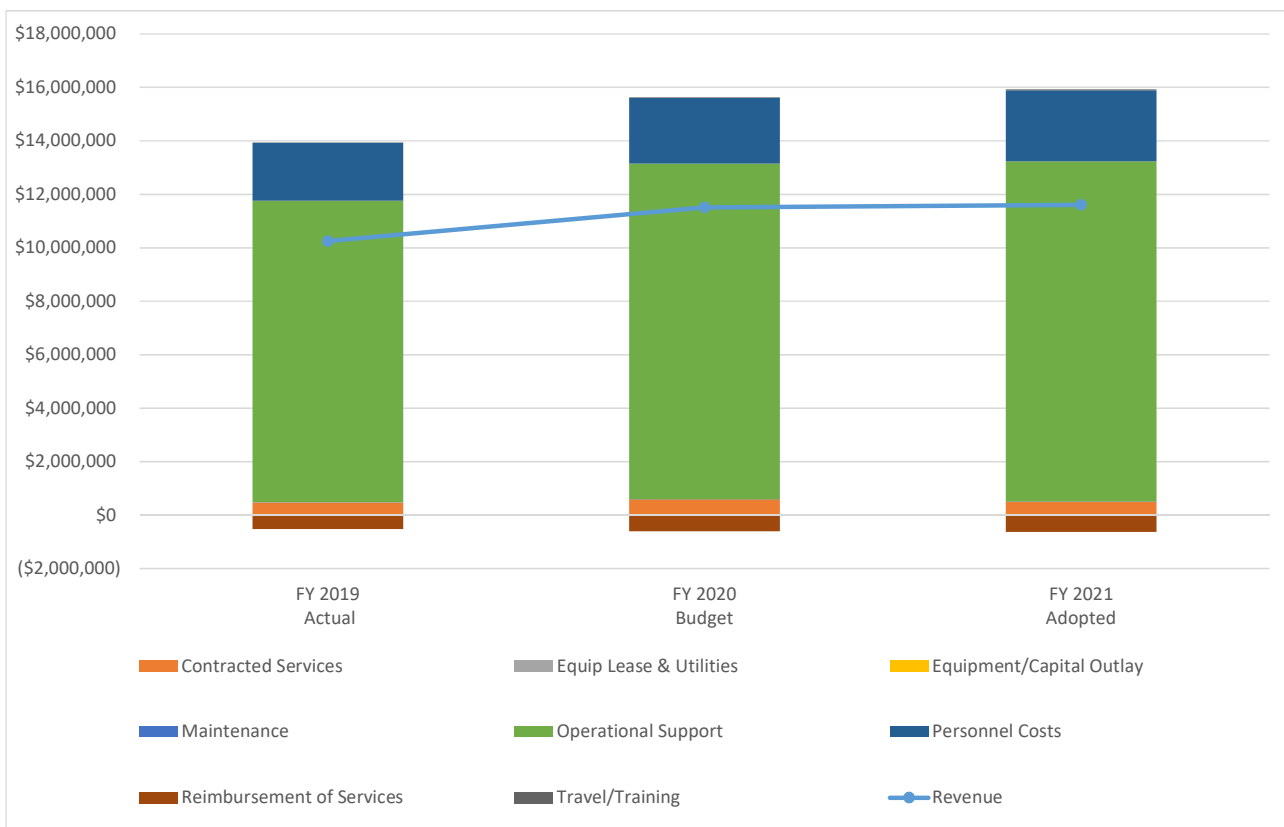
Human Resources

Judy Smith - Director of Human Resources

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Investment Earnings	\$16,849.37	\$8,300	\$8,300	\$0	0.00%
Other Revenues	\$10,230,686.49	\$11,501,550	\$11,600,188	\$98,638	0.86%
Other General Fund Sources	\$3,169,719.77	\$3,511,377	\$3,677,852	\$166,475	4.74%
Total Revenues	\$13,417,255.63	\$15,021,227	\$15,286,340	\$265,113	1.76%
Expenditures					
Personnel Costs	\$2,170,305.49	\$2,462,705	\$2,672,910	\$210,205	8.54%
Contracted Services	\$471,042.00	\$583,035	\$499,868	(\$83,167)	-14.26%
Travel/Training	\$9,400.43	\$16,981	\$26,645	\$9,664	56.91%
Operational Support	\$11,274,407.27	\$12,553,747	\$12,717,573	\$163,826	1.30%
Equipment/Capital Outlay	\$5,105.32	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$7,591.19	\$7,645	\$2,820	(\$4,825)	-63.11%
Maintenance	\$2,705.69	\$3,137	\$5,400	\$2,263	72.14%
Reimbursement of Services	(\$523,301.76)	(\$606,023)	(\$638,876)	(\$32,853)	5.42%
Total Expenditures	\$13,417,255.63	\$15,021,227	\$15,286,340	\$265,113	1.76%



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 two leadership academies (supervisory training) for employees. *
- Purchase property and liability coverages for all City properties.
- File all claims through the claims administrator.
- Purchase workers' compensation coverage and process claims.

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.

Objectives

- Ensure market competitive classification and compensation.
- Review and update all career paths.
- Implement diversity, equity, and inclusion program.
- Ensure continuous improvement of and expansion of wellness program and overall culture of workplace wellness.

** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*



**Human Resources
Administration & Employment Division**

Service Area Objective

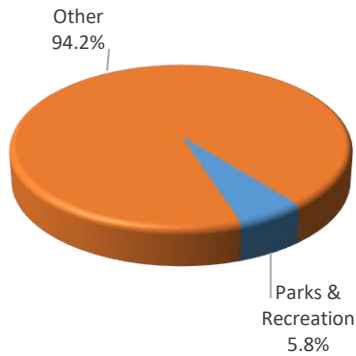
The goal of the City of Gastonia Human Resources Administration & Employment Division is to provide for the administration of the City's risk management, insurance, benefits, employee health and safety, employment, and other personnel related programs for the City and its workforce. In addition, the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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of property/casualty insurance claims processed	Workload Measure	94	80	75
# of employment applications taken	Workload Measure	9,784	7,839	7,000
Avg cost of property/casualty claims	Effectiveness Measure	\$2,900.00	\$3,938.41	\$3,000.00
# of individuals promoted/hired	Effectiveness Measure	189	150	140
# of physician required medicals	Effectiveness Measure	33	45	40

Parks & Recreation



Human Resources Allocation





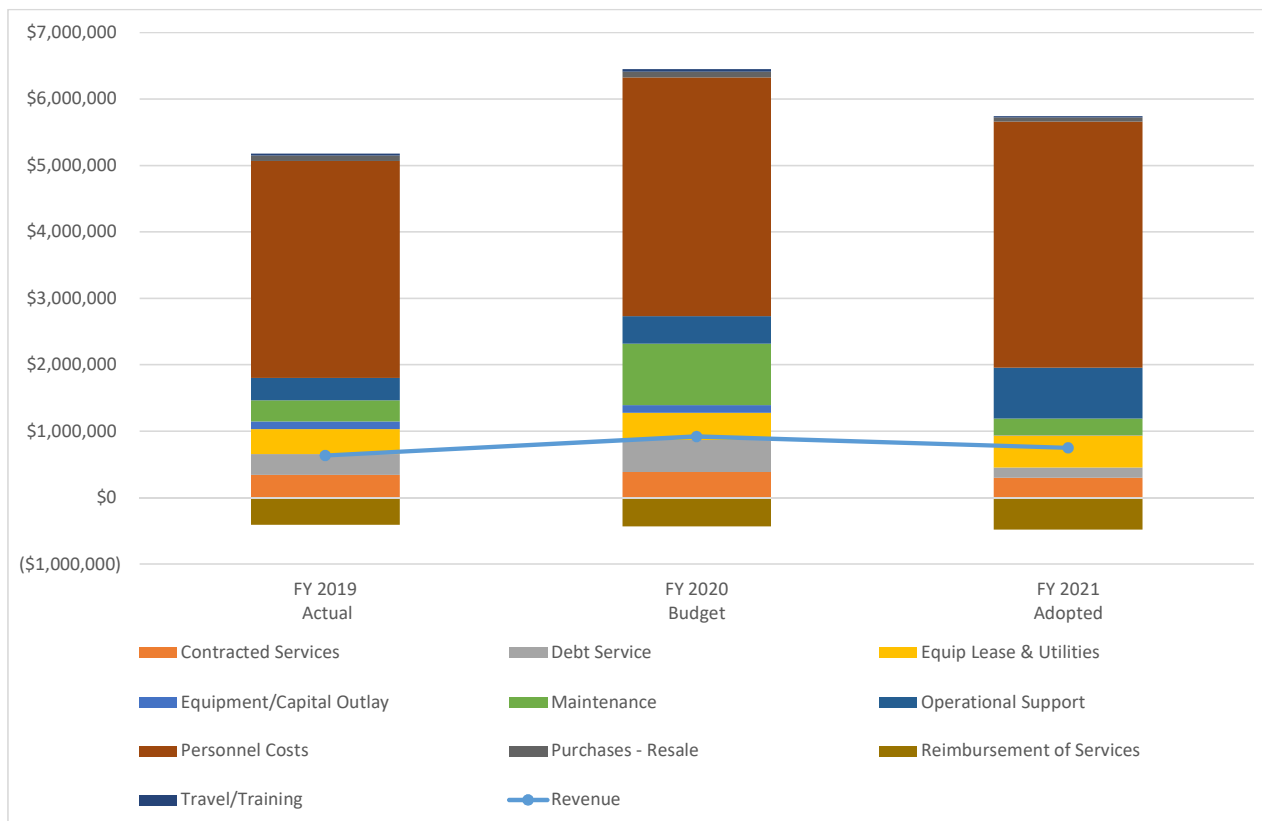
Parks & Recreation

Cam Carpenter - Director of Parks & Recreation

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$623,936.08	\$637,150	\$740,453	\$103,303	16.21%
Investment Earnings	\$89.88	\$0	\$0	\$0	0.00%
Other Revenues	\$9,644.68	\$282,248	\$9,000	(\$273,248)	-96.81%
Non-recurring Grants	\$500.00	\$0	\$0	\$0	0.00%
Other General Fund Sources	\$4,134,332.77	\$5,095,674	\$4,511,023	(\$584,651)	-11.47%
Total Revenues	\$4,768,503.41	\$6,015,072	\$5,260,476	(\$754,596)	-12.55%
Expenditures					
Personnel Costs	\$3,264,362.10	\$3,595,293	\$3,702,881	\$107,588	2.99%
Contracted Services	\$341,679.89	\$385,862	\$295,689	(\$90,173)	-23.37%
Travel/Training	\$24,475.00	\$32,882	\$17,536	(\$15,346)	-46.67%
Operational Support	\$338,023.31	\$413,023	\$771,384	\$358,361	86.77%
Equipment/Capital Outlay	\$116,983.31	\$113,150	\$8,400	(\$104,750)	-92.58%
Equip Lease & Utilities	\$375,362.67	\$411,866	\$481,936	\$70,070	17.01%
Maintenance	\$315,303.77	\$926,309	\$244,070	(\$682,239)	-73.65%
Debt Service	\$315,335.42	\$479,909	\$156,740	(\$323,169)	-67.34%
Purchases - Resale	\$84,042.97	\$89,640	\$61,500	(\$28,140)	-31.39%
Reimbursement of Services	(\$407,065.03)	(\$432,862)	(\$479,660)	(\$46,798)	10.81%
Total Expenditures	\$4,768,503.41	\$6,015,072	\$5,260,476	(\$754,596)	-12.55%



Department Summary

The Parks and Recreation Department offers a variety of programs including youth and adult sports; youth, teen and tiny tot programs; community events; special populations with developmental disabilities; youth and adult classes; park and facility management; and the Adult Recreation Senior Center activities. Functions include planning and implementation of programs and activities; rental, operation and maintenance of athletic facilities, parks, picnic areas, playgrounds, and recreation centers; as well as administration of the contract providing the operation of Sims Park Complex. The Department manages renovation of existing facilities and development of new parks and recreation facilities, including securing funding and project management. The department develops programs and projects that enhance the quality of life and recreational activities available to the Gastonia community

The Park Maintenance program provides maintenance personnel, supplies, and administration to preserve and protect the natural beauty of City parks and facilities. This division manages landscape areas, interstate interchanges, cemeteries, athletic facilities, playgrounds, picnic areas and urban trees to provide safe and clean parks for the community

Budget Highlights

- Complete wooden athletic light pole replacement plan (Erwin and Phillips community centers).
- Complete site specific/master plans for Linwood Springs property and All-Inclusive Project.
- Completion of PARTF (Parks and Recreation Trust Fund), RTP (Recreational Trails-Program Grant), LWCF Land Water Conservation Fund grant applications.
- Construction of columbarium at Armstrong Cemetery.
- Continued Downtown and street beautification projects, including a new dog park.
- Replace pedestrian bridge at Lineberger Park.
- Continued Partnership with Rotary Club to provide summer concert series.
- Special Events (Multi Cultural event, July 4th, and Christmas in the City).
- Execution of successful swimming pool contract with Trident Pool Management Group.

Goals

- Continue successful partnerships with community stakeholders.
- Complete safety (lighting and security camera) upgrades at all facilities.
- Continue to update facilities and parks and replace outdated equipment.
- Increase Parks and Recreation facility, parks and program awareness.
- Develop site plan, cost estimates, and funding opportunities for All Inclusive Park for special populations, seniors, and veterans.

Goals (continued)

- Improve park maintenance city-wide by continuing a staff reorganization to create more depth of knowledge, experience and opportunity in staffing. This reorganization will also improve overall service to the community for parks and recreational facility maintenance
- Increase youth and adult participation in facilities, programs, and athletics.
- Plan and implement a successful Special Event series.
- Develop site specific master plans for several facilities listed in the Comprehensive Master Plan.
- Increase revenue opportunities using marketing and sponsorship trends.
- Expansion of Rotary Pavilion Park.

Objectives

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



**Parks & Recreation
Athletics Division**

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of youth athletic teams	Workload Measure	239	147	170
# of adult athletic teams	Workload Measure	33	33	25
# of swimmers at City pool facilities	Workload Measure	37,066	20,879	21,750
Monthly cost per athletic team participant (youth)	Efficiency Measure	\$8.37	\$15.21	\$14.57
Monthly cost per athletic team participant (adult)	Efficiency Measure	\$11.76	\$11.82	\$16.52
Total cost for operation of City pool facilities (10 & 12 weeks)*	Efficiency Measure	\$112,000	\$108,300	\$120,000
% of cost of pool operation vs. revenues received	Effectiveness Measure	85.00%	175.63%	205.13%

COVID-19 resulted in facility closures and cancelled activities, resulting in less participants and decreased revenues to offset the operating expenditures.



**Recreation Department
Organized Programs Division**

Service Area Objective

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

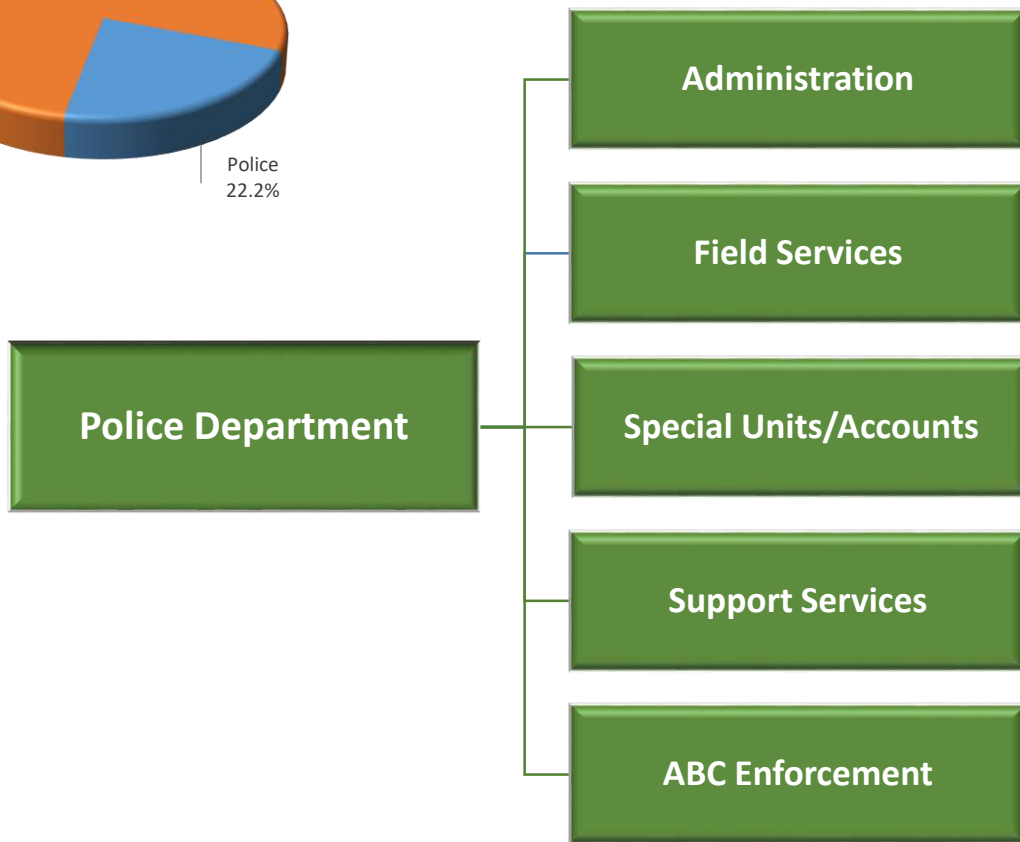
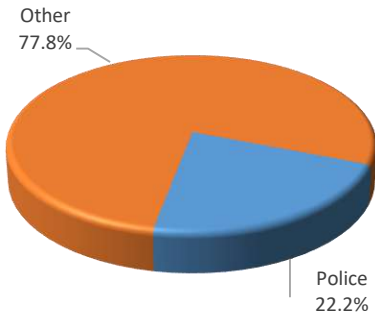
Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of participants in special population activities	Workload Measure	30	18	15
# of adults participating in programs	Workload Measure	286	176	99
# of children attending live theatrical performances	Workload Measure	8	8	-
Monthly cost per special population participant	Efficiency Measure	\$0.84	\$1.41	\$1.41
Monthly cost per adult program participant	Efficiency Measure	\$0.96	\$1.37	\$1.37
Monthly cost per theatrical performance attendee	Efficiency Measure	\$2.02	\$1.46	\$0.00
% of cost of program operation vs. revenue received	Effectiveness Measure	7.80%	8.29%	11.36%
% of cost of special population programs vs. revenue received	Effectiveness Measure	6.38%	9.49%	7.33%
% of cost of theatrical performances vs. revenue received	Effectiveness Measure	9.51%	6.29%	0.00%
% of cost of adult program vs. revenue received	Effectiveness Measure	8.96%	8.29%	13.88%

COVID-19 resulted in facility closures and cancelled activities, resulting in less participants and decreased revenues to offset the operating expenditures.

Police



Human Resources Allocation





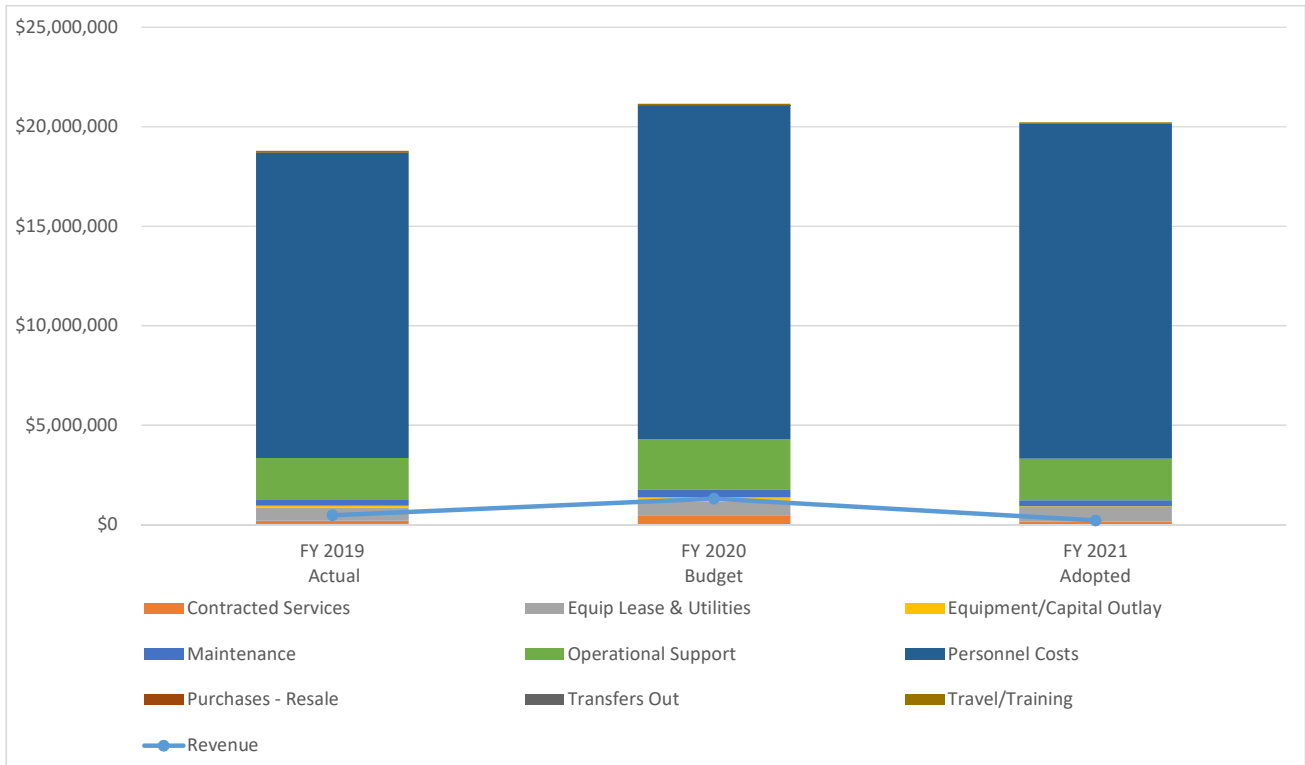
Police
Robert C. Helton, Jr. - Police Chief

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$5,926.99	\$8,500	\$5,500	(\$3,000)	-35.29%
Investment Earnings	\$16,587.69	\$0	\$0	\$0	0.00%
Other Revenues	\$429,280.10	\$196,060	\$215,000	\$18,940	9.66%
Non-recurring Grants	\$0.00	\$23,950	\$0	(\$23,950)	-100.00%
Operating Grants	\$19,056.84	\$189,125	\$0	(\$189,125)	-100.00%
Other General Fund Sources	\$18,310,224.33	\$19,843,997	\$20,004,261	\$160,264	0.81%
Transfers In	\$0.00	\$33,375	\$0	(\$33,375)	-100.00%
Appropriated Fund Balance	\$0.00	\$712,800	\$0	(\$712,800)	-100.00%
Recurring Grants	\$8,986.26	\$153,549	\$0	(\$153,549)	-100.00%
Total Revenues	\$18,790,062.21	\$21,161,356	\$20,224,761	(\$936,595)	-4.43%

Expenditures					
Personnel Costs	\$15,356,055.10	\$16,773,181	\$16,842,288	\$69,107	0.41%
Contracted Services	\$215,185.11	\$451,052	\$167,155	(\$283,897)	-62.94%
Travel/Training	\$72,794.30	\$64,673	\$50,350	(\$14,323)	-22.15%
Operational Support	\$2,074,384.15	\$2,506,428	\$2,098,416	(\$408,012)	-16.28%
Equipment/Capital Outlay	\$88,209.57	\$225,146	\$28,000	(\$197,146)	-87.56%
Equip Lease & Utilities	\$651,588.71	\$715,084	\$736,293	\$21,209	2.97%
Maintenance	\$331,438.03	\$390,417	\$302,259	(\$88,158)	-22.58%
Purchases - Resale	\$407.24	\$2,000	\$0	(\$2,000)	-100.00%
Transfers Out	\$0.00	\$33,375	\$0	(\$33,375)	-100.00%
Total Expenditures	\$18,790,062.21	\$21,161,356	\$20,224,761	(\$936,595)	-4.43%



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

- Twelve vehicle replacements.
- Increased overtime expenditures due to court schedule changes.

Goals

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

Objectives

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



**Police Department
Patrol Division**

Service Area Objective

The goal of the Patrol Division of the Gastonia Police Department is to address community problems and assure a safe community environment through directed and routine patrols and through community involvement and education. The division includes the Patrol Bureau, Community Services Bureau, the K-9 Unit, Street Crimes Unit, and Traffic Unit.

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# UCR Part I Crimes	Workload Measure	3,935	3,782	3,858
# of sworn patrol officers per 1,000 UCR Part I Crime	Workload Measure	27.45	28.56	27.50
Annual cost per dispatched call	Efficiency Measure	\$136.57	\$138.11	\$140.00
# dispatched calls per patrol officer	Efficiency Measure	1,537	1,481	1,500
Annual average response time to highest priority calls	Effectiveness Measure	0:05:59	0:06:07	0:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Effectiveness Measure	3.51	2.72	3.21

**Police Department
Support Services Division**

Service Area Objective

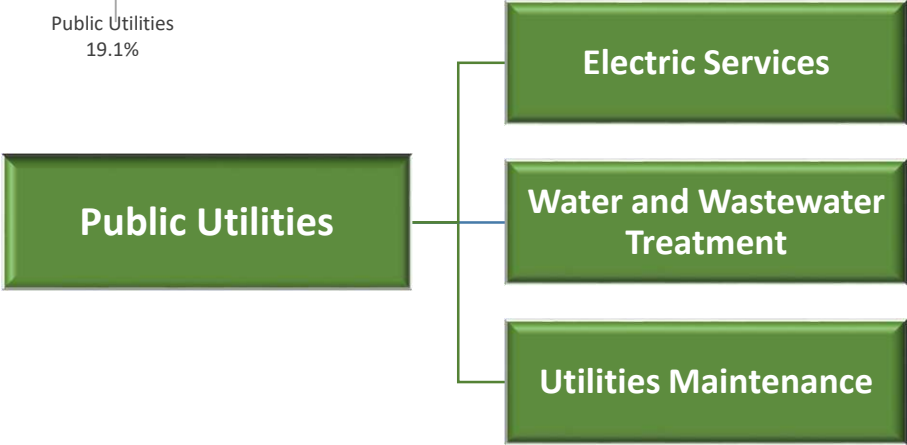
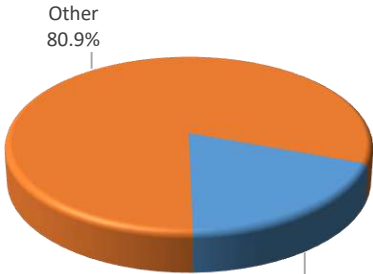
The goal of the Support Services Division of the Gastonia Police Department is to provide investigation services consisting of the Criminal Investigations Bureau, the Juvenile Investigations Bureau and the Special Investigations Bureau.

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Workload Measure	3,935	3,782	3,858
# of cases assigned annually	Workload Measure	1,884	1,548	1,716
Cost per case assigned annually	Efficiency Measure	\$1,913.86	\$2,423.63	\$2,168.75
# of cases assigned annually per investigative officer	Efficiency Measure	104.0	90.0	97.0
# UCR Part I crimes cleared in year as % of such crimes reported in year	Effectiveness Measure	50.0%	41.3%	45.0%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Effectiveness Measure	0.13	0.26	0.13

Public Utilities



Human Resources Allocation





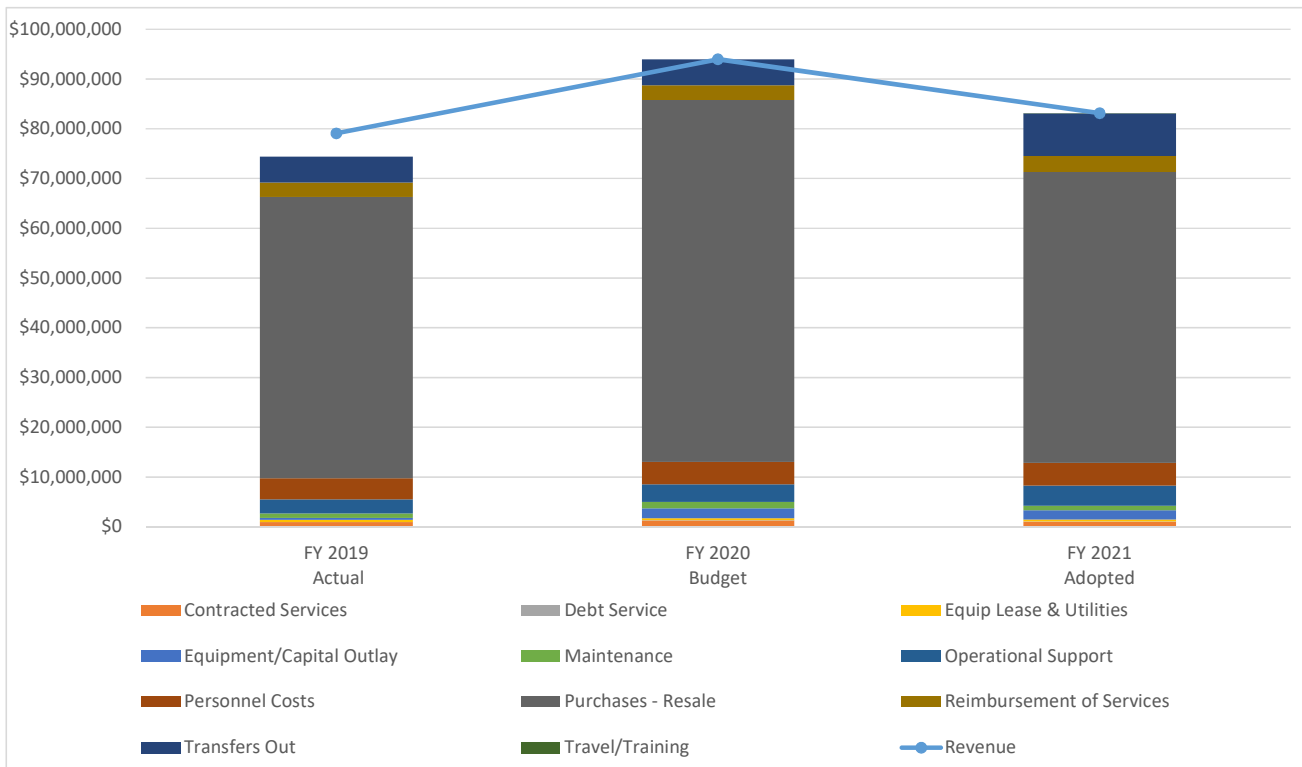
Electric

Joe Albright - Director of Public Utilities

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Electric Collections	\$76,729,012.39	\$79,434,194	\$79,310,800	(\$123,394)	-0.16%
Fees	\$889,719.11	\$901,200	\$862,000	(\$39,200)	-4.35%
Investment Earnings	\$272,454.38	\$115,000	\$265,000	\$150,000	130.43%
Other Revenues	\$1,064,711.53	\$5,947,226	\$951,250	(\$4,995,976)	-84.01%
Non-recurring Grants	\$15,000.00	\$0	\$0	\$0	0.00%
Transfers In	\$102,000.00	\$60,000	\$60,000	\$0	0.00%
Appropriated Fund Balance	\$0.00	\$7,526,857	\$1,675,000	(\$5,851,857)	-77.75%
Total Revenues	\$79,072,897.41	\$93,984,477	\$83,124,050	(\$10,860,427)	-11.56%
Expenditures					
Personnel Costs	\$4,244,497.24	\$4,590,522	\$4,605,884	\$15,362	0.33%
Contracted Services	\$949,439.36	\$1,264,220	\$1,027,171	(\$237,049)	-18.75%
Travel/Training	\$55,141.52	\$82,605	\$64,490	(\$18,115)	-21.93%
Operational Support	\$2,792,359.09	\$3,475,027	\$4,020,085	\$545,058	15.69%
Equipment/Capital Outlay	\$396,789.36	\$1,966,718	\$1,892,355	(\$74,363)	-3.78%
Equip Lease & Utilities	\$442,150.87	\$428,386	\$356,424	(\$71,962)	-16.80%
Maintenance	\$926,132.80	\$1,312,683	\$919,028	(\$393,655)	-29.99%
Debt Service	\$16,869.02	\$65,632	\$63,682	(\$1,950)	-2.97%
Purchases - Resale	\$56,523,748.89	\$72,690,804	\$58,402,750	(\$14,288,054)	-19.66%
Transfers Out	\$5,160,000.00	\$5,160,000	\$8,556,195	\$3,396,195	65.82%
Reimbursement of Services	\$2,902,195.77	\$2,947,880	\$3,215,986	\$268,106	9.09%
Total Expenditures	\$74,409,323.92	\$93,984,477	\$83,124,050	(\$10,860,427)	-11.56%





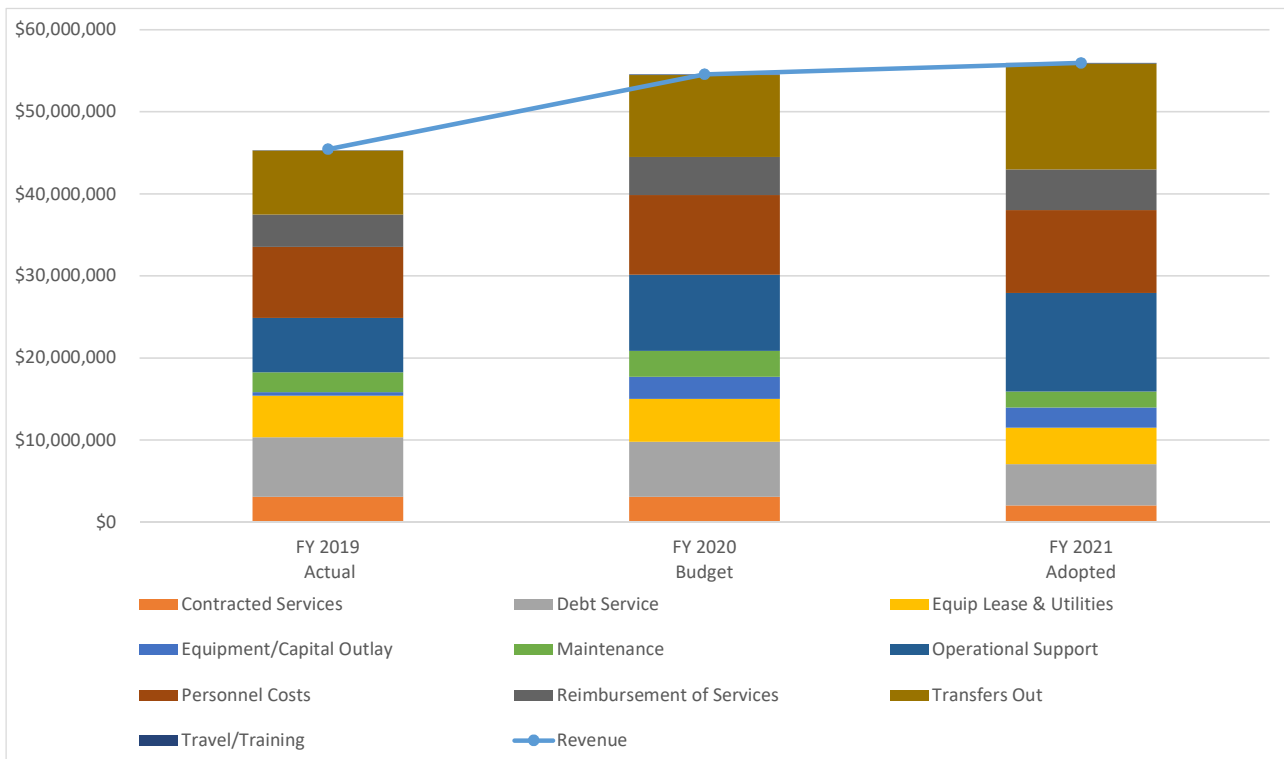
Water/Sewer

Joe Albright - Director of Public Utilities

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Assessments	\$5,066.87	\$2,800	\$800	(\$2,000)	-71.43%
Fees	\$1,114,503.67	\$843,027	\$1,019,177	\$176,150	20.89%
Investment Earnings	\$327,774.33	\$195,000	\$250,000	\$55,000	28.21%
Other Revenues	\$123,658.96	\$75,000	\$73,000	(\$2,000)	-2.67%
Transfers In	\$4,744,929.23	\$2,003,977	\$7,297,447	\$5,293,470	264.15%
Appropriated Fund Balance	\$0.00	\$11,773,396	\$2,833,977	(\$8,939,419)	-75.93%
Water & Sewer	\$39,122,029.68	\$39,675,695	\$44,486,300	\$4,810,605	12.12%
Total Revenues	\$45,437,962.74	\$54,568,895	\$55,960,701	\$1,391,806	2.55%
Expenditures					
Personnel Costs	\$8,684,734.94	\$9,735,764	\$10,109,935	\$374,171	3.84%
Contracted Services	\$3,082,087.11	\$3,055,808	\$1,991,532	(\$1,064,276)	-34.83%
Travel/Training	\$66,193.15	\$73,040	\$62,410	(\$10,630)	-14.55%
Operational Support	\$6,616,814.80	\$9,251,018	\$12,030,318	\$2,779,300	30.04%
Equipment/Capital Outlay	\$429,479.69	\$2,717,341	\$2,457,700	(\$259,641)	-9.55%
Equip Lease & Utilities	\$5,077,328.97	\$5,211,476	\$4,472,040	(\$739,436)	-14.19%
Maintenance	\$2,422,944.16	\$3,171,122	\$1,924,081	(\$1,247,041)	-39.32%
Debt Service	\$7,237,436.24	\$6,728,403	\$5,042,368	(\$1,686,035)	-25.06%
Transfers Out	\$7,765,729.23	\$9,980,777	\$12,911,347	\$2,930,570	29.36%
Reimbursement of Services	\$3,942,808.45	\$4,644,146	\$4,958,970	\$314,824	6.78%
Total Expenditures	\$45,325,556.74	\$54,568,895	\$55,960,701	\$1,391,806	2.55%



Department Summary

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

Budget Highlights

- Continue to prioritize tree trimming to maintain electrical system reliability while preserving a balanced approach, respectful of the Tree City USA status.
- Complete necessary water/sewer/electrical improvement to service the Franklin Urban & Sports Entertainment (FUSE) district.
- Continue program of changing out public streetlight from high pressure sodium to LED.
- Complete new membrane filtration and other new technologies and processes at the Water Treatment Plant.
- Continue 15-year replacement cycle for water meters.
- Complete phase clearing of the Cramer Mountain sewer right of ways.
- Initiate phased implementation of Municipal Operations Center Master Plan.

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications as well as administrative tasks for the department.
- Improve the electric system reliability.
- Lower overall electric system losses.
- Continue utilizing voltage control program to lower kw.
- Conduct an employee growth and development program within the Electric Division.
- Continue and enhance the vegetation management solution to increase reliability of the City's electric grid.
- Promote regional water and sewer service by continuing existing partnerships and forming new partnerships through interconnections.
- Serve growth areas with water and sewer service as part of the regional system.
- Improve condition and knowledge of water distribution and sanitary sewer collection systems.
- Reduce overall sanitary sewer collection system inflow and infiltration.
- Ensure the operability of the water and sewer SCADA control system.
- Improve the overall conservation of water.
- Ensure Two Rivers Utilities (TRU) drinking water meets all current and proposed State and Federal regulations.

Objectives

- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers.
- Provide regular training opportunities to develop knowledge, consistency, and accuracy among staff.
- Continue electrical pole inspections, perform substation and electric system maintenance, and perform system sectionalizing study to improve the electric system reliability.
- Increase electric conductor size, evaluate transformer loading, replace HPS with LED lighting, and implement system voltage optimization to lower system losses.
- Continue providing lineman career development through ElectriCities of North Carolina.
- Maintain job safety training, first aid training, and create software training programs for Public Utilities' employees.
- Continue to install electric underground facilities for new housing developments on a timely basis for customer satisfaction.
- Complete the installation of the second redundant electrical substation at the Long Creek Wastewater Treatment Plant.
- Complete construction of an emergency water pump station to serve Bessemer City, and an emergency sewer interconnection to serve Dallas.
- Secure nutrient allocations from wastewater plants decommissioned through regional interconnections in the Eagle Road Wastewater Treatment Plant's reserve allocation to accommodate future flow expansion.
- Continue valve inspection program with a goal to exercise, inspect, and GPS at least 10% of distribution valves a year.
- Continue TRU leak detection program and sewer acoustic inspection program to evaluate 10% of the distribution and collection system this year.
- Complete SCADA projects to ensure the reliability of the Crowders Creek WWTP control system and determine the optimal communication routes between remote sites.
- Begin implementation of the Municipal Operations Center Master Plan, including updates to existing parking, ready rooms, office space and also construction of a new electric facility.
- Complete the Southwest Water Distribution and Wastewater Collection System Study to prepare for economic growth in the southwest region of Gaston County.
- Complete SCADA projects to ensure the reliability of the Long Creek Wastewater Treatment Plant control system.



**Public Utilities Department
Electric Division**

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# of service calls	Workload Measure	2,515	3,206	3,300
# of meters repaired	Workload Measure	347	440	320
Annual cost per service call	Efficiency Measure	\$471.60	\$416.76	\$381.42
# of service calls assigned per technician	Efficiency Measure	193	247	254
# of meters repaired by technician	Efficiency Measure	53	58	50
Annual average response time for service calls (emergencies only)	Effectiveness Measure	26.60 Minutes	21.00 Minutes	20.00 Minutes

**Public Utilities Department
Water Treatment Division**

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
Aveg daily treatment per each water customer (gallons)	Workload Measure	467.18	444.82	434.29
Average annual operating cost per thousand gallon of water treated	Efficiency Measure	\$0.9700	\$1.1800	\$0.9900
Annual operating costs per water customer	Efficiency Measure	\$168.16	\$195.71	\$160.18
Annual operating cost per customer by population served	Efficiency Measure	\$60.51	\$70.81	\$58.89
Water complaints responded to within 24 hours	Effectiveness Measure	54%	64%	100%



**Public Utilities Department
Wastewater Treatment Division**

Service Area Objective

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

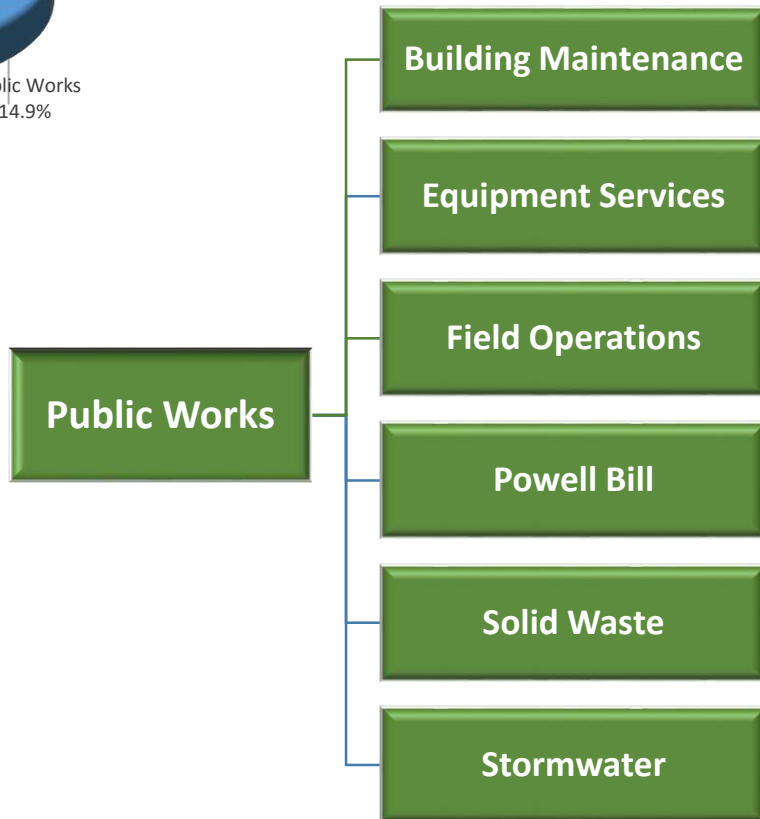
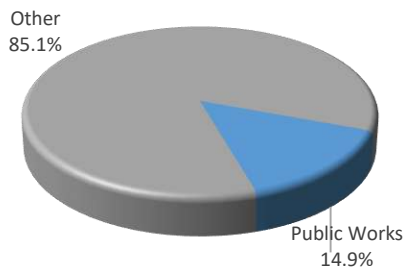
Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
Average daily treatment per each sewer customer (gallons)	Workload Measure	488	445	394
Average annual operating cost per thousand gallon of sewer treated	Efficiency Measure	\$1.88	\$1.90	\$2.01
Annual operating costs per sewer customer	Efficiency Measure	\$335.14	\$309.23	\$288.46
Annual operating cost per customer by population served	Efficiency Measure	\$113.50	\$102.76	\$97.22
Number of validated complaints per customers regarding odors	Effectiveness Measure	0.04	0.05	0.04
# of sewer overflows	Effectiveness Measure	15	16	15



Public Works



Human Resources Allocation





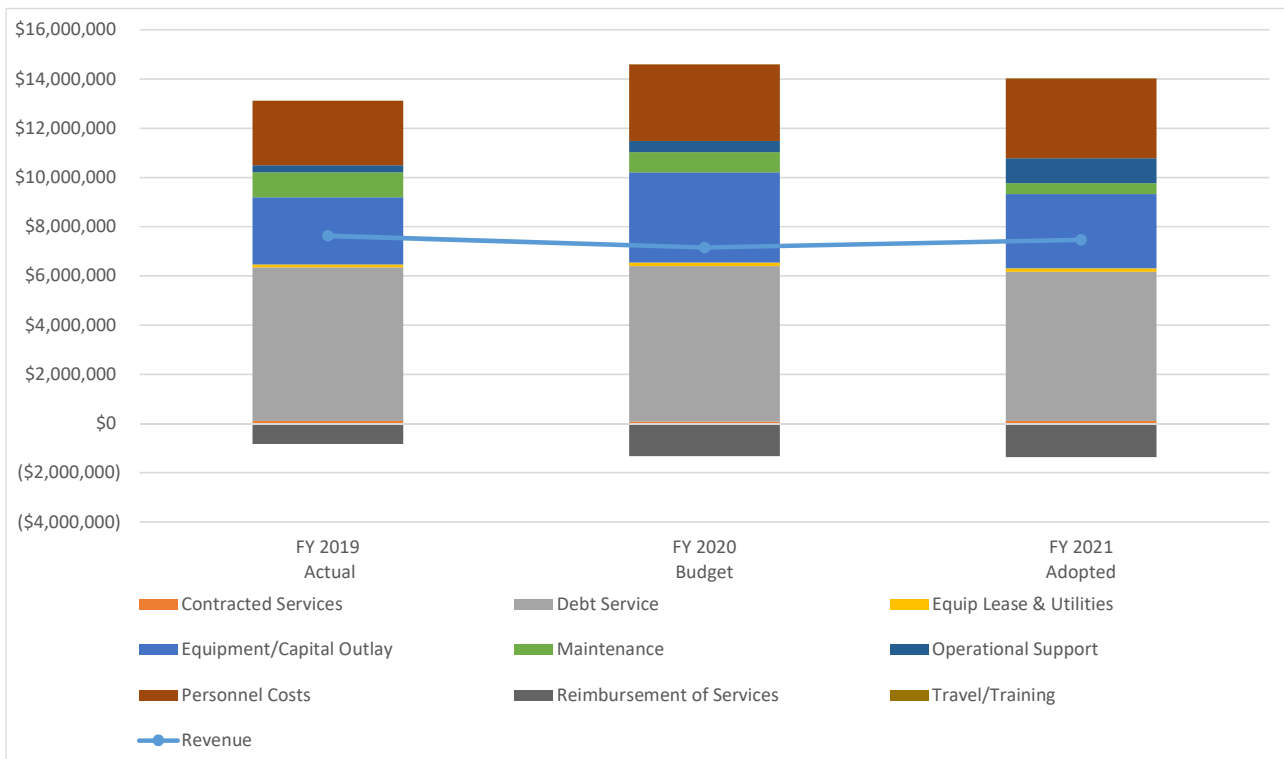
Public Works

Dale Denton - Director of Public Works

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$501.61	\$50,600	\$20,600	(\$30,000)	-59.29%
Investment Earnings	\$50,301.62	\$30,000	\$0	(\$30,000)	-100.00%
State Transfers	\$290,821.30	\$255,000	\$271,650	\$16,650	6.53%
Other Revenues	\$7,286,667.13	\$6,817,684	\$7,174,917	\$357,233	5.24%
Other General Fund Sources	\$4,658,351.76	\$6,126,002	\$5,187,239	(\$938,763)	-15.32%
Solid Waste Charges	\$250.23	\$0	\$0	\$0	0.00%
Total Revenues	\$12,286,893.65	\$13,279,286	\$12,654,406	(\$624,880)	-4.71%
Expenditures					
Personnel Costs	\$2,610,767.82	\$3,112,512	\$3,231,265	\$118,753	3.82%
Contracted Services	\$99,716.24	\$78,704	\$101,498	\$22,794	28.96%
Travel/Training	\$7,959.35	\$10,742	\$7,960	(\$2,782)	-25.90%
Operational Support	\$280,586.25	\$459,136	\$1,020,933	\$561,797	122.36%
Equipment/Capital Outlay	\$2,727,846.49	\$3,655,471	\$3,020,439	(\$635,032)	-17.37%
Equip Lease & Utilities	\$113,603.41	\$146,423	\$142,228	(\$4,195)	-2.86%
Maintenance	\$1,022,304.61	\$820,474	\$436,635	(\$383,839)	-46.78%
Debt Service	\$6,254,155.06	\$6,317,940	\$6,061,344	(\$256,596)	-4.06%
Reimbursement of Services	(\$830,045.58)	(\$1,322,116)	(\$1,367,896)	(\$45,780)	3.46%
Total Expenditures	\$12,286,893.65	\$13,279,286	\$12,654,406	(\$624,880)	-4.71%





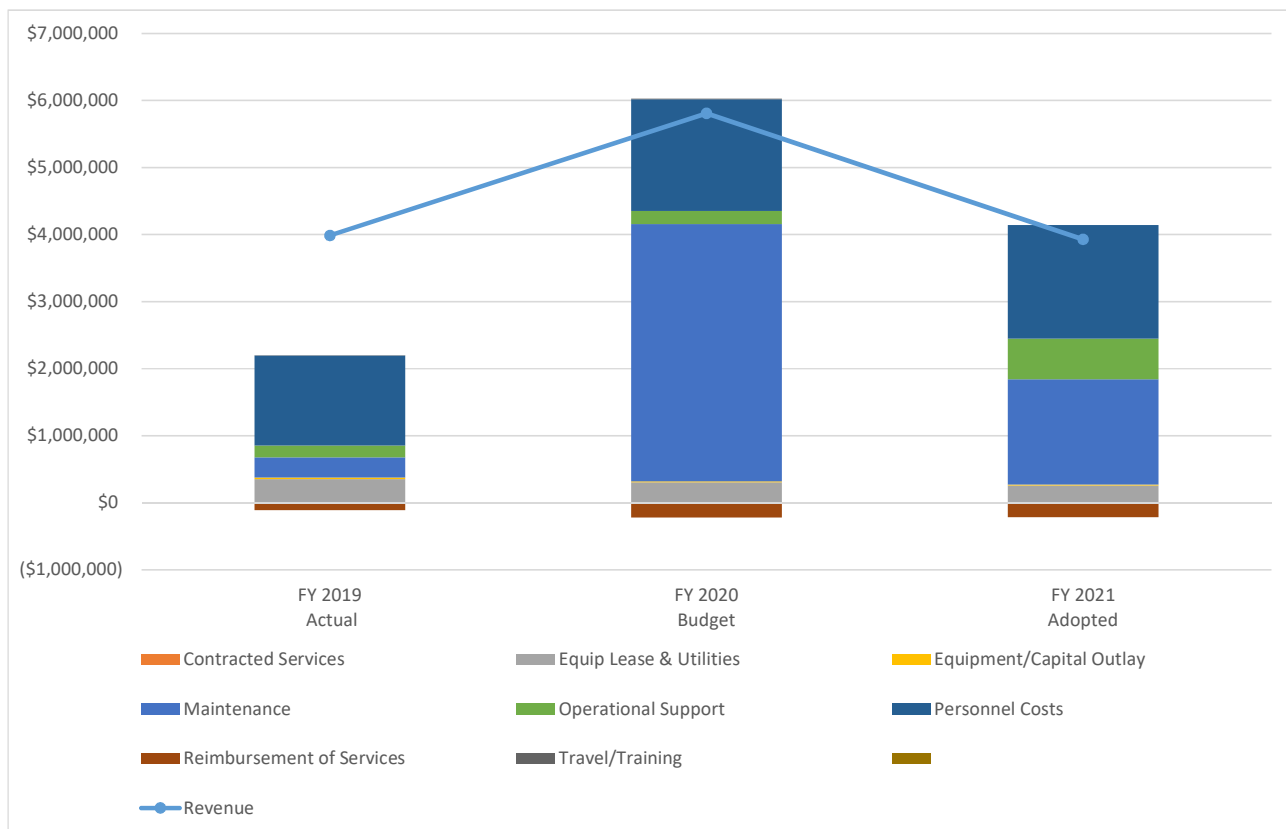
Powell Bill

Dale Denton - Director of Public Works

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Funding for Roads	\$2,036,348.96	\$2,036,349	\$2,036,349	\$0	0.00%
Investment Earnings	\$21,960.22	\$12,000	\$25,000	\$13,000	108.33%
State Transfers	\$200,830.89	\$140,000	\$140,000	\$0	0.00%
Other Revenues	\$1,503.12	\$1,500	\$1,500	\$0	0.00%
Transfers In	\$1,725,063.00	\$1,725,063	\$1,725,063	\$0	0.00%
Appropriated Fund Balance	\$0.00	\$1,892,648	\$0	(\$1,892,648)	-100.00%
Total Revenues	\$3,985,706.19	\$5,807,560	\$3,927,912	(\$1,879,648)	-32.37%
Expenditures					
Personnel Costs	\$1,341,582.07	\$1,662,742	\$1,695,315	\$32,573	1.96%
Contracted Services	\$0.00	\$5,215	\$5,200	(\$15)	-0.29%
Travel/Training	\$5,356.80	\$11,127	\$0	(\$11,127)	-100.00%
Operational Support	\$179,375.43	\$195,438	\$606,343	\$410,905	210.25%
Equipment/Capital Outlay	\$23,072.94	\$17,023	\$12,000	(\$5,023)	-29.51%
Equip Lease & Utilities	\$352,043.99	\$298,778	\$253,052	(\$45,726)	-15.30%
Maintenance	\$300,087.70	\$3,835,891	\$1,571,031	(\$2,264,860)	-59.04%
Reimbursement of Services	(\$110,947.16)	(\$218,654)	(\$215,029)	\$3,625	-1.66%
Total Expenditures	\$2,090,571.77	\$5,807,560	\$3,927,912	(\$1,879,648)	-32.37%





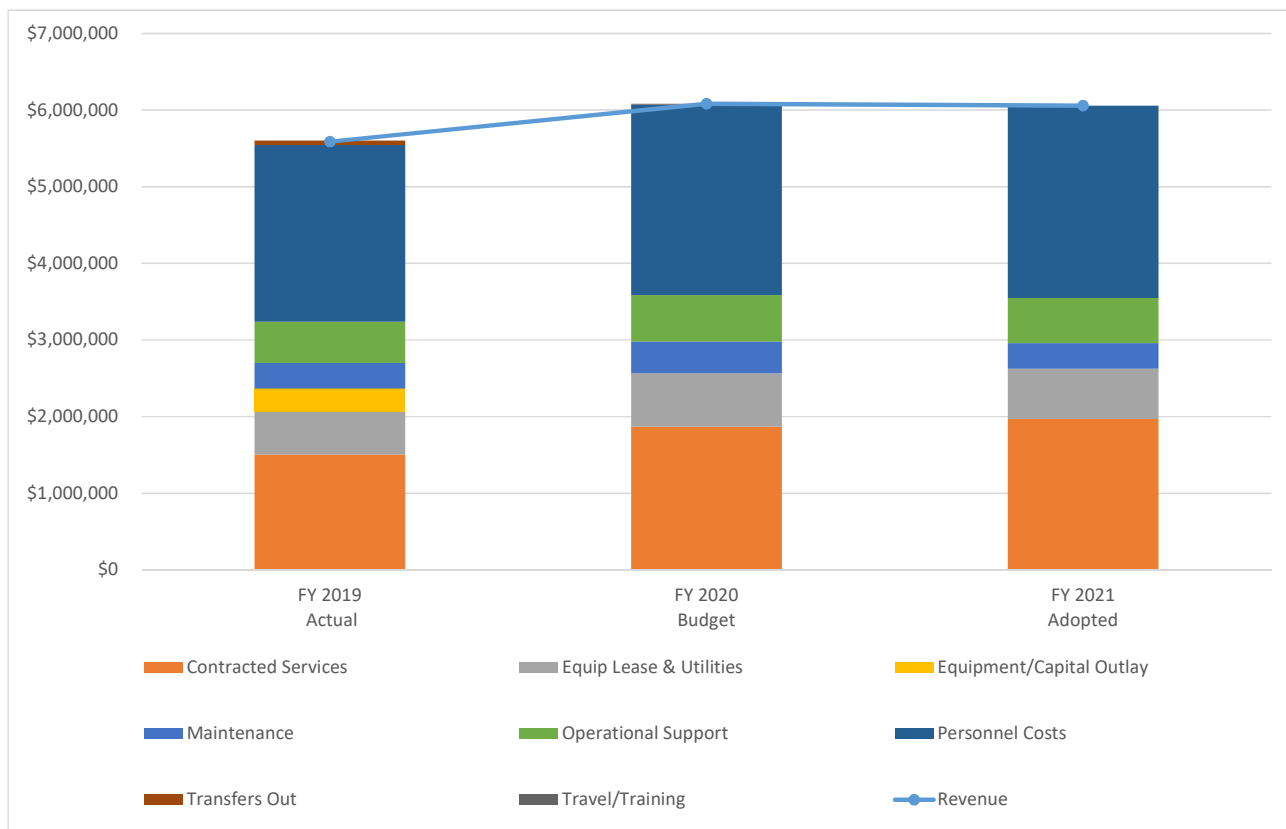
Solid Waste

Dale Denton - Director of Public Works

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Solid Waste Charges	\$2,460,723.20	\$2,498,000	\$2,583,801	\$85,801	3.43%
Fees	\$318,901.01	\$406,800	\$418,500	\$11,700	2.88%
Investment Earnings	\$7,874.12	\$5,000	\$7,000	\$2,000	40.00%
Other Revenues	\$61,407.60	\$45,650	\$41,200	(\$4,450)	-9.75%
Transfers In	\$2,738,448.00	\$2,907,593	\$3,008,264	\$100,671	3.46%
Appropriated Fund Balance	\$0.00	\$219,354	\$0	(\$219,354)	-100.00%
Total Revenues	\$5,587,353.93	\$6,082,397	\$6,058,765	(\$23,632)	-0.39%
Expenditures					
Personnel Costs	\$2,303,974.10	\$2,487,228	\$2,513,242	\$26,014	1.05%
Contracted Services	\$1,503,724.73	\$1,867,812	\$1,968,304	\$100,492	5.38%
Travel/Training	\$4,103.13	\$6,000	\$0	(\$6,000)	-100.00%
Operational Support	\$537,126.36	\$606,639	\$584,891	(\$21,748)	-3.58%
Equipment/Capital Outlay	\$303,254.28	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$556,923.91	\$698,517	\$655,578	(\$42,939)	-6.15%
Maintenance	\$337,174.54	\$411,201	\$336,750	(\$74,451)	-18.11%
Transfers Out	\$58,000.00	\$5,000	\$0	(\$5,000)	-100.00%
Total Expenditures	\$5,604,281.05	\$6,082,397	\$6,058,765	(\$23,632)	-0.39%





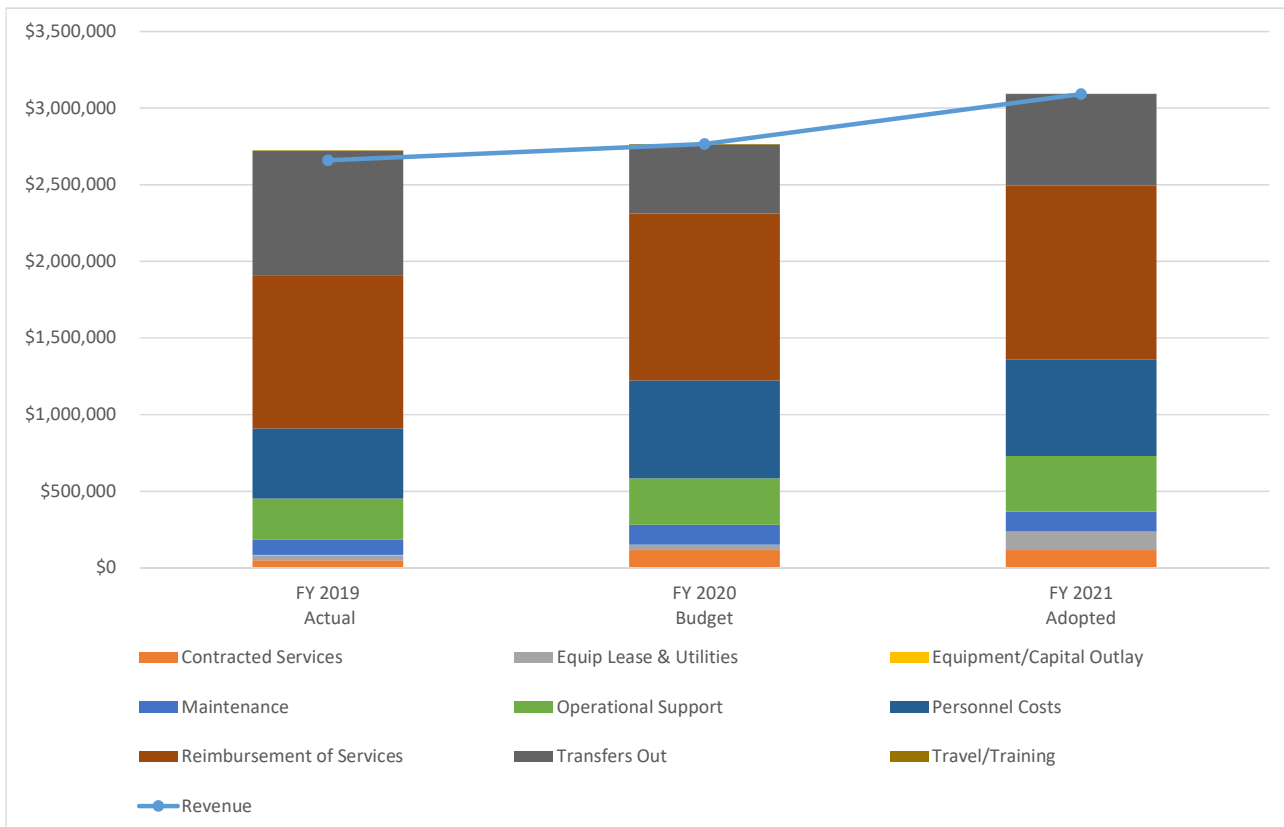
Stormwater Utilities

Dale Denton - Director of Public Works

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$16,756.58	\$17,050	\$17,050	\$0	0.00%
Investment Earnings	\$6,341.70	\$5,000	\$5,000	\$0	0.00%
Other Revenues	\$1,046.44	\$0	\$0	\$0	0.00%
Transfers In	\$19,000.00	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0.00	\$83,000	\$0	(\$83,000)	-100.00%
Stormwater	\$2,616,428.73	\$2,661,178	\$3,069,929	\$408,751	15.36%
Total Revenues	\$2,659,573.45	\$2,766,228	\$3,091,979	\$325,751	11.78%
Expenditures					
Personnel Costs	\$459,010.19	\$637,518	\$631,307	(\$6,211)	-0.97%
Contracted Services	\$48,338.70	\$115,855	\$115,944	\$89	0.08%
Travel/Training	\$3,059.95	\$5,725	\$1,331	(\$4,394)	-76.75%
Operational Support	\$266,606.44	\$303,116	\$362,628	\$59,512	19.63%
Equipment/Capital Outlay	\$5,850.28	\$0	\$0	\$0	0.00%
Equip Lease & Utilities	\$30,264.76	\$34,991	\$120,955	\$85,964	245.67%
Maintenance	\$99,685.76	\$130,195	\$130,500	\$305	0.23%
Transfers Out	\$814,761.00	\$449,085	\$597,688	\$148,603	33.09%
Reimbursement of Services	\$995,200.49	\$1,089,743	\$1,131,626	\$41,883	3.84%
Total Expenditures	\$2,722,777.57	\$2,766,228	\$3,091,979	\$325,751	11.78%



Department Summary

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

Budget Highlights

- Replacement of roofs at various City buildings. *
- Market and advertise the mobile solid waste customer application to improve customer education and satisfaction.
- Perform ADA compliance assessments for City facilities.

Goals

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

Objectives

- Maintain Blue Seal of Excellence Recognition through ASE which identifies highly qualified fleet repair facilities and their commitment to excellence.
- Improve solid waste marketing efforts by expanded use of social media footprint and promote use of the WasteWise app.
- Garland Business Center to be upgraded with high efficiency LED lighting.
- Develop an improved street sweeping program to include zone maps and time elements.
- Develop a new plan for residential recycling in coordination with Gaston County.

** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*



Public Works Department Street Maintenance Division

Service Area Objective

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

Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
# miles of streets City is responsible for maintaining	Workload Measure	444.68	445.11	454.00
Annual # tons of material put into place per mile maintained	Workload Measure	11.35	10.94	10.50
Avg. annual cost per ton put into place by contractors for repaving	Efficiency Measure	\$0.00	\$261.50	\$200.00
Avg. annual cost per mile repaved during the year for repaving	Efficiency Measure	\$0	\$170,637	\$200,000
Rating on most recent pavement condition assessment, e.g. ITRE	Effectiveness Measure	67.0	70.0	70.0
% of asphalt failures presenting road hazards that are abated within 24 hours of being identified	Effectiveness Measure	100%	100%	100%
Average length of time taken to repair routine pavement failures, such as potholes, etc	Effectiveness Measure	1 Day	1 Day	1 Day

**Includes 100 miles of State roads*

Public Works Department Solid Waste Division

Service Area Objective

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

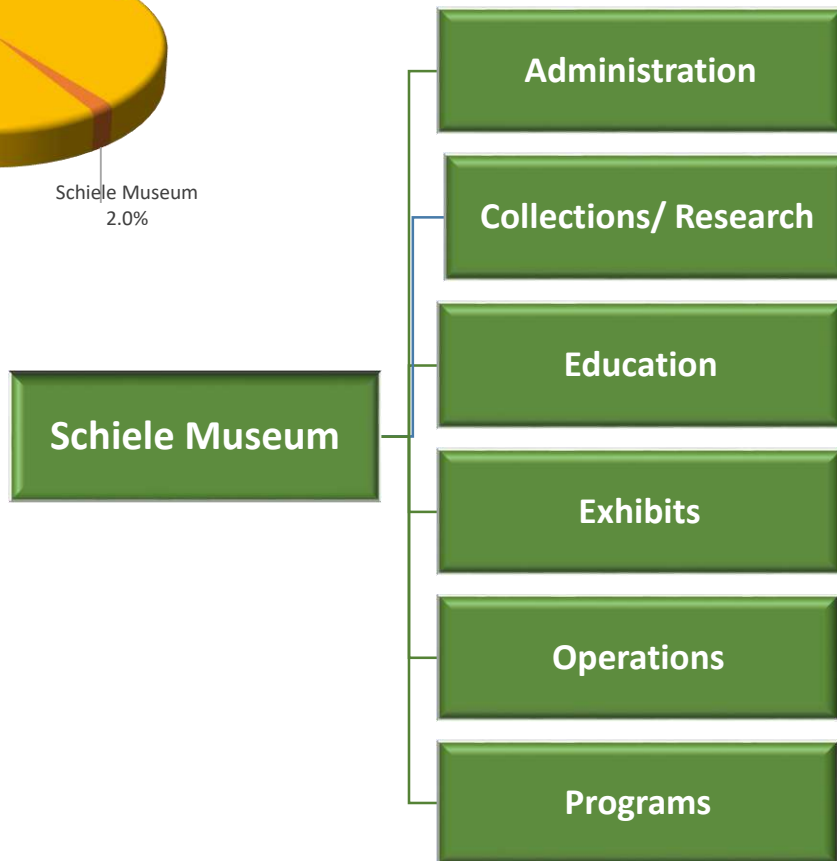
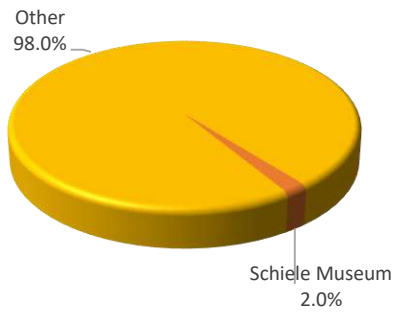
Performance Indicator	Measure Type	2018/2019 Actual	2019/2020 Actual	2020/2021 Goal
Total tons collected	Workload Measure	23,089	25,431	28,000
Tons per 1,000 collection points	Workload Measure	989	1070	1,140
Cost per ton collected	Efficiency Measure	\$233.88	\$218.80	\$221.25
Annual cost per residential collection	Efficiency Measure	\$195.13	\$233.89	\$238.13
Monthly cost per residential collection	Efficiency Measure	\$16.26	\$19.49	\$19.76



Schiele Museum



Human Resources Allocation





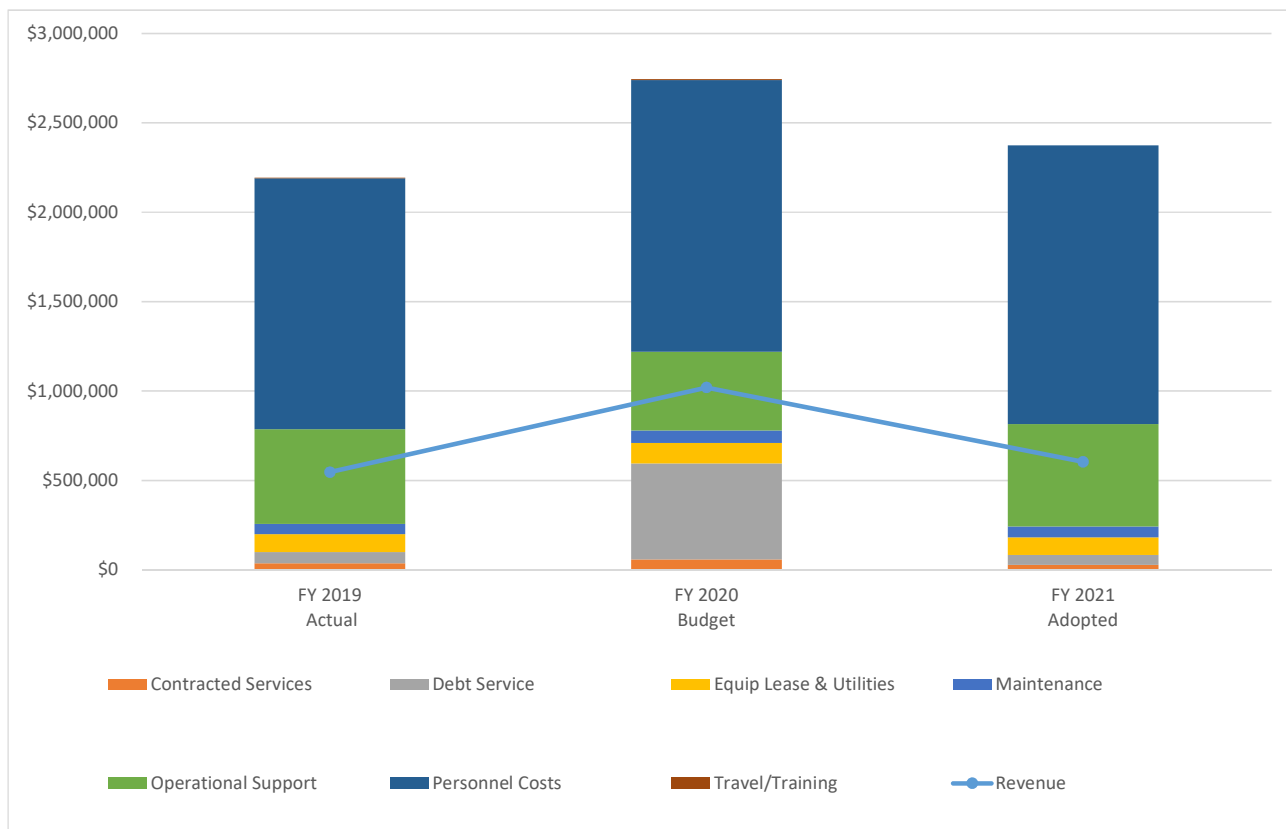
Museum

Dr. Ann Tippitt - President, Schiele Museum

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$535,892.00	\$483,600	\$540,600	\$57,000	11.79%
Other Revenues	\$10,604.21	\$536,081	\$64,000	(\$472,081)	-88.06%
Other General Fund Sources	\$1,646,679.04	\$1,724,458	\$1,769,955	\$45,497	2.64%
Total Revenues	\$2,193,175.25	\$2,744,139	\$2,374,555	(\$369,584)	-13.47%
Expenditures					
Personnel Costs	\$1,402,994.60	\$1,518,889	\$1,558,446	\$39,557	2.60%
Contracted Services	\$36,143.98	\$57,730	\$28,372	(\$29,358)	-50.85%
Travel/Training	\$3,805.94	\$4,548	\$750	(\$3,798)	-83.51%
Operational Support	\$530,254.41	\$442,561	\$572,070	\$129,509	29.26%
Equip Lease & Utilities	\$100,182.60	\$113,279	\$97,611	(\$15,668)	-13.83%
Maintenance	\$56,695.56	\$69,465	\$62,484	(\$6,981)	-10.05%
Debt Service	\$63,098.16	\$537,667	\$54,822	(\$482,845)	-89.80%
Total Expenditures	\$2,193,175.25	\$2,744,139	\$2,374,555	(\$369,584)	-13.47%



Department Summary

The Schiele Museum promotes awareness and appreciation of natural history and science by providing an extraordinary visitor experience that inspires curiosity and encourages a journey of discovery with engaging exhibits and programs for our community and visitors from around the world.

Budget Highlights

- Roof replacement. *
- HVAC and digital control system replacement.
- Woodworking shop HVAC replacement.
- Engineering for retaining wall.

Goals

- Complete the City of Gastonia – Schiele Museum Public/Private Partnership Assessment study.
- Provide exciting educational experiences for a diverse audience of students and families.
- Develop new exhibits and programs to increase attendance and bring more visitors to Gastonia.
- Expand the effective use of technology to enhance the visitor experience.
- Expand marketing efforts to reach new and diverse audience segments.

Objectives

- Develop new community and regional partnerships, sponsorships, and grant opportunities.
- Expand marketing and promotion of the museum in the southeast region.

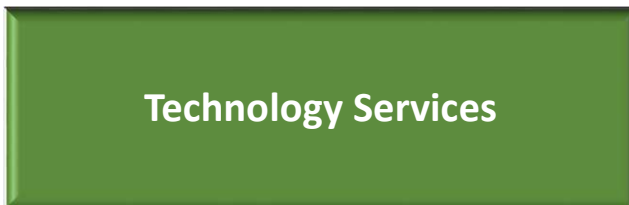
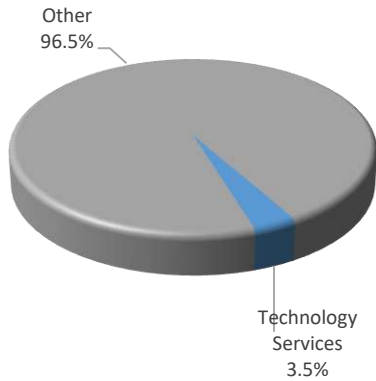
** The budget was balanced prior to COVID-19. In an effort to offset the expected reductions in revenues due to the pandemic, expenditures were placed into contingency accounts. These funds will not be spent unless received revenues can support these expenditures.*



Technology Services



Human Resources Allocation



Public Safety Management Information Systems

Infrastructure Management Systems

Administrative Application Systems

Communications



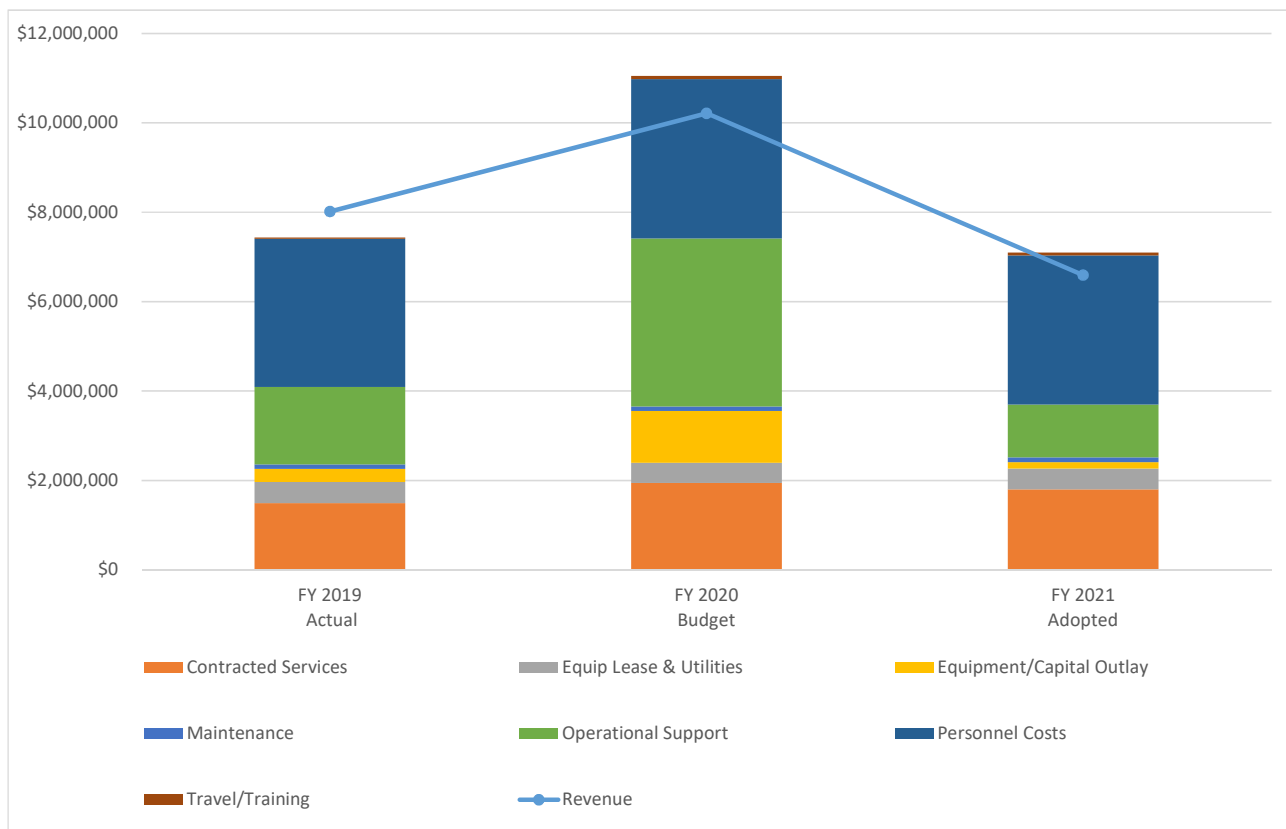
Technology Services

Beverly Bieker - Chief Information Officer

Department Mission

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

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted	Amount Change	% Change
Revenues					
Fees	\$4,838,851.65	\$5,102,885	\$5,392,141	\$289,256	5.67%
Investment Earnings	\$29,616.15	\$14,000	\$16,432	\$2,432	17.37%
Other Revenues	\$1,599,344.28	\$1,771,584	\$1,183,543	(\$588,041)	-33.19%
Other General Fund Sources	(\$581,295.58)	\$838,071	\$504,070	(\$334,001)	-39.85%
Transfers In	\$1,547,523.00	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0.00	\$3,324,351	\$0	(\$3,324,351)	-100.00%
Total Revenues	\$7,434,039.50	\$11,050,891	\$7,096,186	(\$3,954,705)	-35.79%
Expenditures					
Personnel Costs	\$3,312,320.18	\$3,570,771	\$3,336,166	(\$234,605)	-6.57%
Contracted Services	\$1,492,814.81	\$1,946,052	\$1,800,403	(\$145,649)	-7.48%
Travel/Training	\$29,860.66	\$72,763	\$60,150	(\$12,613)	-17.33%
Operational Support	\$1,734,912.22	\$3,753,023	\$1,185,023	(\$2,568,000)	-68.42%
Equipment/Capital Outlay	\$298,514.73	\$1,155,593	\$144,700	(\$1,010,893)	-87.48%
Equip Lease & Utilities	\$472,151.89	\$450,665	\$466,018	\$15,353	3.41%
Maintenance	\$93,465.01	\$102,024	\$103,726	\$1,702	1.67%
Total Expenditures	\$7,434,039.50	\$11,050,891	\$7,096,186	(\$3,954,705)	-35.79%



Department Summary

The mission of Technology Services is accomplished 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

- Continue to replace aging networking infrastructure components, as well as other computer desktop/server equipment that is at end of life.
- Begin to address the equipment refresh of the VHF City radio communications network.

Goals

- Work with City departments to enhance the applications that serve their business units.
- Enhance and harden the infrastructure components.
- Provide an environment that ensures business continuity.

Objectives

- Begin the implementation/migration process of the asset management system that supports Public Utilities and Public Works.
- Develop best practices for business continuity and disaster recovery; as well as review and enhance the network security.

Capital Improvements



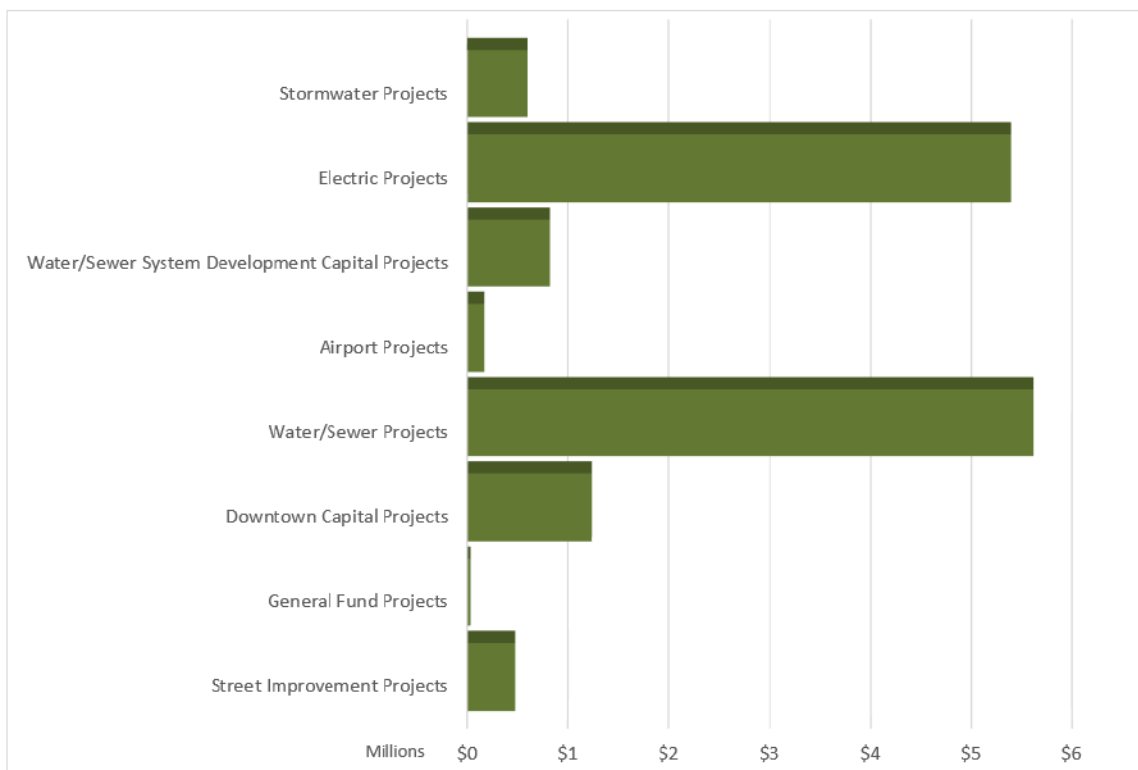


Capital Improvements

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

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

The total FY 2021 adopted budget (includes Internal Service Funds) for the City of Gastonia is \$269,449,877. This incorporates both operating costs as well as funding for capital needs. The operating budget is \$255,110,422 which cover departmental operating expenses and human resources costs throughout the City. The capital budget amounts to \$14,339,455 for FY 2021 new funding.



City of Gastonia
Airport Capital Projects
Fund 244

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 72,344	\$ 56,903	\$ 73,964	\$ 142,147	\$ 150,515	\$ 168,083
Interest	(198)	(59)	639	1,375	901	-
NCDOT Aviation Division	4,414	2,618	54,893	-	339,661	2,677,466
NC Dept of Transportation						
Transfer from Fund 110	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>
Total Revenues	\$ 93,227	\$ 76,129	\$ 146,163	\$ 160,190	\$ 507,744	\$ 2,862,216
Expenditures						
244-501 Airport Operations	<u>\$ 36,324</u>	<u>\$ 2,165</u>	<u>\$ 4,016</u>	<u>\$ 9,675</u>	<u>\$ 339,661</u>	<u>\$ 2,857,635</u>
Total Expenditures	\$ 36,324	\$ 2,165	\$ 4,016	\$ 9,675	\$ 339,661	\$ 2,857,635
Fund Balance Forward	\$ 56,903	\$ 73,964	\$ 142,147	\$ 150,515	\$ 168,083	\$ 4,581

City of Gastonia
Airport Capital Projects
Fund 244

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581
Interest	-	-	-	-	-	-
NCDOT Aviation Division	150,000	150,000	150,000	150,000	150,000	150,000
NC Dept of Transportation						
Transfer from Fund 110	16,667	16,667	16,667	16,667	16,667	16,667
Total Revenues	\$ 171,248	\$ 171,248	\$ 171,248	\$ 171,248	\$ 171,248	\$ 171,248
Expenditures						
244-501 Airport Operations	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
Total Expenditures	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
Fund Balance Forward	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581	\$ 4,581

Capital Improvements Summary

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

Gastonia Municipal Airport / 244-501

Description: These projects consists of hangar improvements, runway realignment study, taxi lane lighting & signage, rehabilitate fuel farm, rehabilitate corporate hangar taxiway and miscellaneous Airport improvement projects.

Location: Gastonia Municipal Airport

Estimated Completion Date: This funding is a yearly grant received from the North Carolina Department of Transportation, Airport Division

Estimated Project Cost: \$166,667

Impact on Operating Budget: This will be miscellaneous improvements to the Airport and will not add to the normal operating costs.





City of Gastonia
Street Improvement Capital Projects
Fund 263

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
	Actual	Actual	Actual	Actual	Actual	Budget
Revenues						
Balance Forward	\$ 22,933,916	\$ 20,300,720	\$ 15,211,925	\$ 3,984,017	\$ 3,574,458	\$ 3,192,266
Interest Income	19,363	13,621	(24,876)	(18,598)	14,399	-
Transfer from Fund 110	30,000	20,000	20,000	30,000	-	586,000
Transfer from Fund 462	-	59,155	-	-	-	-
Transfer from Fund 264	-	-	57,324	-	-	-
Transfer from Fund 687	-	-	-	50,000	-	-
Federal Grant - FTA Capital	-	-	-	211,384	-	-
NCDOT	361,224	779,324	(138,864)	319,902	3,460	4,841,647
Reimbursement	61,370	-	-	-	-	-
Miscellaneous	205	196	144	23,392	-	-
Total Revenues	\$ 23,406,078	\$ 21,173,016	\$ 15,125,653	\$ 4,600,097	\$ 3,592,317	\$ 8,619,913
Expenditures						
263-491 Planning / Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,600
263-619 Joint Venture-Streets	-	64,762	25,820	-	50,000	-
263-670 Cox Rd NCDOT	-	-	157,828	-	-	-
263-720 720 Admin., Design & Inspect.	13,777	-	-	-	-	-
263-862 Traffic Calming Construction	24,198	-	-	71,236	3,655	910
263-866 W. Davidson Bridge	-	-	-	-	-	6,200
263-871 Miscellaneous Sidewalks	-	-	308,561	-	-	-
263-872 Bridge Repairs & Replacements	-	-	-	-	-	75,000
263-892 Capital Reserve	-	-	-	-	-	104,400
263-917 Traffic Signal System	259,906	-	-	-	-	497,000
263-971 2010 GOB - Road Widening	2,217,703	4,491,815	10,596,087	638,343	301,946	6,482,253
263-972 2010 GOB - Sidewalks	70,119	5,817	30,142	464	56	1,280,144
263-973 2010 GOB - Resurfacing	1,365	968	-	-	-	-
263-975 Lineberger/Downtown Ped Connector	-	-	-	308,903	44,394	-
263-978 2010 GOB - Premium Links & Sidewalks	130,110	-	23,198	6,692	-	-
263-979 2010 GOB - Premium Resurfacing	388,180	97,728	-	-	-	-
263-990 Transfer to General Fund	-	1,300,000	-	-	-	-
Total Expenditures	\$ 3,105,358	\$ 5,961,091	\$ 11,141,636	\$ 1,025,639	\$ 400,051	\$ 8,605,507
Fund Balance Forward	\$ 20,300,720	\$ 15,211,925	\$ 3,984,017	\$ 3,574,458	\$ 3,192,266	\$ 14,406

City of Gastonia
Street Improvement Capital Projects
Fund 263

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 14,406	\$ 14,406	\$ 1,268,406	\$ 4,874,406	\$ 5,672,406	\$ 5,996,406
Interest Income	-	-	-	-	-	-
Transfer from Fund 110	478,000	30,000	30,000	30,000	30,000	30,000
Transfer from Fund 462	-	-	-	-	-	-
Transfer from Fund 264	-	-	-	-	-	-
Transfer from Fund 687	-	-	-	-	-	-
Federal Grant - FTA Capital	-	-	-	-	-	-
NCDOT	-	1,672,000	4,808,000	1,064,000	432,000	-
Reimbursement	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 492,406	\$ 1,716,406	\$ 6,106,406	\$ 5,968,406	\$ 6,134,406	\$ 6,026,406
Expenditures						
263-491 Planning / Transportation	\$ 229,000	\$ 418,000	\$ 1,202,000	\$ 266,000	\$ 108,000	\$ -
263-619 Joint Venture-Streets	-	-	-	-	-	-
263-670 Cox Rd NCDOT	-	-	-	-	-	-
263-720 720 Admin., Design & Inspect.	-	-	-	-	-	-
263-862 Traffic Calming Construction	30,000	30,000	30,000	30,000	30,000	30,000
263-866 W. Davidson Bridge	-	-	-	-	-	-
263-871 Miscellaneous Sidewalks	-	-	-	-	-	-
263-872 Bridge Repairs & Replacements	-	-	-	-	-	-
263-892 Capital Reserve	-	-	-	-	-	-
263-917 Traffic Signal System	-	-	-	-	-	-
263-971 2010 GOB - Road Widening	-	-	-	-	-	-
263-972 2010 GOB - Sidewalks	219,000	-	-	-	-	-
263-973 2010 GOB - Resurfacing	-	-	-	-	-	-
263-975 Lineberger/Downtown Ped Connector	-	-	-	-	-	-
263-978 2010 GOB - Premium Links & Sidewalks	-	-	-	-	-	-
263-979 2010 GOB - Premium Resurfacing	-	-	-	-	-	-
263-990 Transfer to General Fund	-	-	-	-	-	-
Total Expenditures	\$ 478,000	\$ 448,000	\$ 1,232,000	\$ 296,000	\$ 138,000	\$ 30,000
Fund Balance Forward	\$ 14,406	\$ 1,268,406	\$ 4,874,406	\$ 5,672,406	\$ 5,996,406	\$ 5,996,406

Capital Improvements Summary

Street Improvement Capital Projects

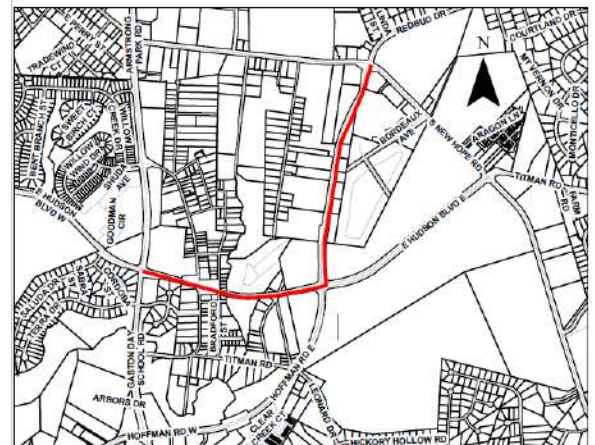
Gastonia will be taking the lead or partnering with NCDOT on several transportation projects, or “Betterments”. The City will provide a 20% match for these projects. The projects funded in this year’s budget are listed below.



Hudson Blvd/Redbud Dr. Sidewalks (EB-5745) / 263-491

Description: Construction of missing sidewalk along one side of East Hudson Blvd (SR 1255) from Gaston Day School Road (SR 2200) to Redbud Drive (SR 2466) and along one side of Redbud Drive from East Hudson Blvd to South New Hope Road (NC 279).

Location: East Hudson Blvd from Gaston Day School Road to Redbud Drive



Estimated Completion: FY 2021

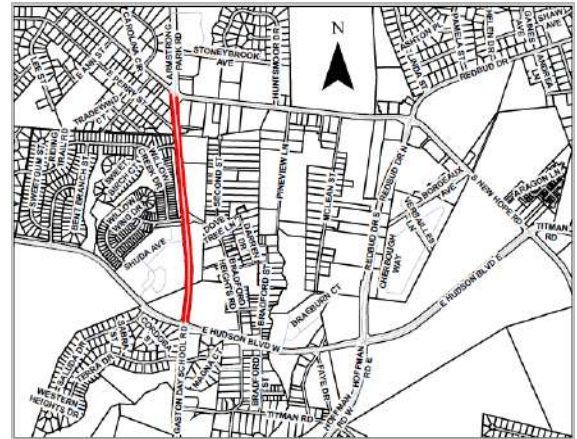
Estimated Project Cost: \$307,500 (NCDOT 80%, Gastonia 20%)
\$61,500 (FY 20/21)

Impact on Operating Budget: These funds are for construction of a sidewalk therefore the City would be responsible for future maintenance and/or repair costs which are unknown at this time.

Capital Improvements Summary

NC 279 Sidewalks (Armstrong Park to Hudson) (EB-5743) / 263-491

Description: Construction of missing sidewalk on both sides of South New Hope Road (NC 279) from Armstrong Park Road (SR 2200) to East Hudson Blvd (SR 1255). This project will also address ADA compliance of existing sidewalk within the project limits.



Location: South New Hope Road from Armstrong Park Road to Hudson Blvd

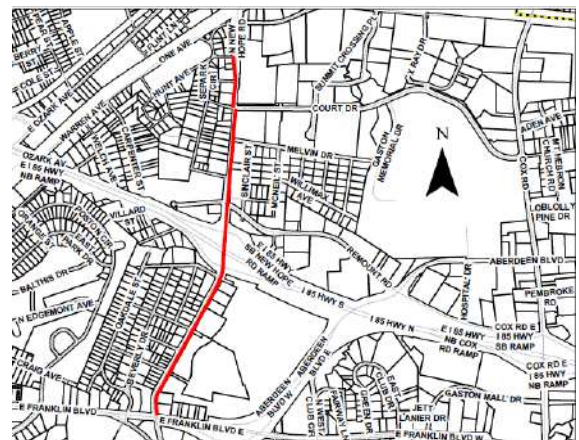
Estimated Completion: FY 2021

Estimated Project Cost: \$321,250 (NCDOT 80%, Gastonia 20%)
\$64,250 (FY 20/21)

Impact on Operating Budget: These funds are for construction of sidewalks therefore the City would be responsible for future maintenance and/or repair costs which are unknown at this time.

NC 279 Sidewalks (Franklin to Hunt) (EB-5975) / 263-491

Description: Construction of sidewalk on east side of South New Hope Road (NC 279) from East Franklin Blvd (US 29/74) to Court Drive and on west side of South New Hope Road from Court Drive to Hunt Ave.



Location: South New Hope Road

Estimated Completion: FY 2021

Capital Improvements Summary

Estimated Project Cost: \$516,250 (NCDOT 80%, Gastonia 20%)
\$103,250 (FY 20/21)

Impact on Operating Budget: These funds are for construction of sidewalks therefore the City would be responsible for future maintenance and/or repair costs which are unknown at this time.

E Franklin Blvd Sidewalk Project (EB-5701) / 263-972

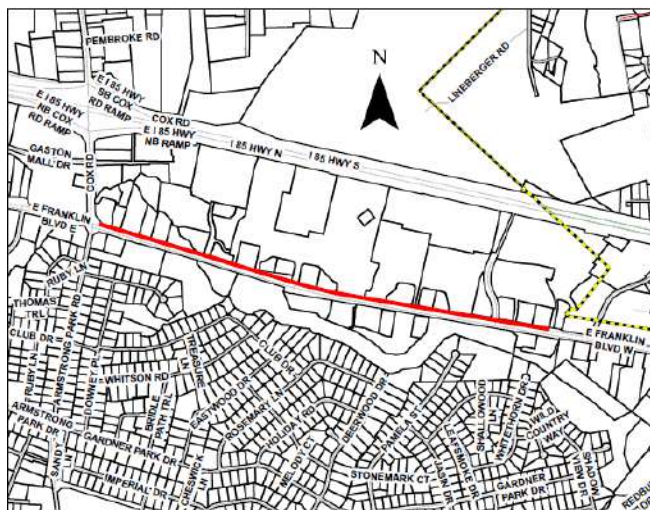
Description: Construction of missing sidewalks on the north side of E. Franklin Blvd. from Cox Road (SR 2200) to 1500 feet east of Duharts Creek.

Location: E Franklin Blvd Sidewalk Project (EB-5701)

Estimated Completion: FY 2021

Estimated Project Cost: The project estimate increased \$1,095,000 (NCDOT 80%, Gastonia 20%) from \$1,239,000 to \$2,334,000. The funding for the project will be 80% from NCDOT with a 20% match from the City. The City has already budgeted for the 20% match of the original estimate (\$1,239,000); this is to budget the 20% match for the increase which is \$219,000 for FY 2021.

Impact on Operating Budget: These funds are for construction of sidewalks therefore the City would be responsible for future maintenance and/or repair costs which are unknown at this time.



Capital Improvements Summary

Traffic Calming / 263-971

Description: Speed Humps are installed by petition as per City Policy.

Location: Various Locations within the City limits.

Estimated Completion Date: On-going project

Estimated Project Cost: \$30,000 (FY 2021)

Impact on Operating Budget: These funds are for construction of speed humps on City streets to help improve safety conditions on the roads therefore the City would be responsible for future maintenance and/or repair costs which are unknown at this time.



CITY OF GASTONIA
General Fund Capital Projects
Fund 283

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 2,123,490	\$ 2,621,927	\$ 1,440,333	\$ 3,107,353	\$ 2,099,890	\$ 2,781,531
Interest Earnings	2,392	-	15,311	16,297	26,489	270,000
Transfer In - Misc./Sale of R.E.	-	-	-	-	-	-
Sale of City property	-	-	-	-	-	153,000
Transfer In	923,427	798,000	5,903,298	3,066,614	1,759,580	2,600,000
Gaston County Board of Education	-	90,000	-	-	88,225	-
Gaston County	-	-	150,500	207,500	-	-
D.O.T. Revenues	-	352	234,783	365,892	135,903	29,412
Other Municipal Grant Match	-	5,000	-	-	-	-
Congestion Mitigation and Air Quality	-	4,180	-	98,000	-	1,393,488
State Grants	-	-	-	-	-	166,883
FUSE Lease Revenue	-	-	28,953	17,240	2,740	-
Reimb _Farmers Mkt Shed	-	-	21,800	6,200	6,200	24,800
Reimbursement - Tourism Authority	-	-	-	-	60,000	-
Payment In Lieu - Greenways	-	-	-	-	-	330,000
Cablevision	-	-	-	-	-	-
Misc. Grants/Misc. Revenues	425,902	771	98,810	38,006	279	-
Bond Proceeds	-	-	-	-	-	24,000,000
Total Revenues	\$ 3,475,211	\$ 3,520,229	\$ 7,893,788	\$ 6,923,102	\$ 4,179,307	\$ 31,749,114
Expenditures						
283-412 Mayor's Youth Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
283-410 Mayor & Council	35,104	-	-	-	-	-
283-440 Financial Services / Accounting	804	3,750	7,600	3,115	640	108,183
283-490 Development Services / Planning	-	-	-	-	-	525,000
283-491 Planning / Transportation	62,500	41,250	7,063	148,766	696	564,122
283-492 Economic Development	-	6,666	25,000	81,500	-	3,500
283-553 F.S. / Equipment	-	5,261	49,187	74,150	74,100	37,304
283-570 P.W / Field Operations / Powell Bill	13,016	1,514,465	1,483,215	1,749,726	103	432
283-590 Keep Gastonia Beautiful	-	-	-	1,628	-	1,191
283-620 Recreation / Administration	-	-	-	-	32,116	116,384
283-633 Martha Rivers Park	-	4,114	-	-	-	3,114
283-637 2010 LOBs - Recreation	1,215	2,460	-	4,562	7,400	24
283-642 Gastonia Optimist Club Park	88,765	33,893	-	-	-	33,719
283-643 Skeet / Trap Improvements	1,500	-	-	-	-	-
283-644 Greenway Parking	7,440	290,726	-	-	-	-
283-645 Downtown Sports & Entertainment Complex (*)	-	25,644	2,532,529	2,087,073	1,269,655	28,886,899
283-710 Schiele Museum Building Settlement Issue	-	32,572	275,318	-	-	-
283-848 Farmers' Market	-	-	83,134	3,065	1,194	4,606
283-863 Greenways	13,911	35,144	84,521	425,000	11,871	295,741
283-876 Schiele Environmental Studies	219,874	-	-	-	-	-
283-883 Recreation Const. & Renov. Projects	101,897	30,776	147,325	238,980	-	17,893
283-884 2010 2/3s GOB	-	52,225	-	-	-	-
283-885 Annexation - Street Paving	48,276	-	-	-	-	-
283-960 2/3s GOB	13,983	-	-	-	-	-
283-962 Downtown Revitalization	-	950	-	-	-	-
283-968 Downtown Revitalization Grant	-	-	91,542	2,743	-	-
283-990 Transfers Out/Misc. Expend.	245,000	-	-	2,905	-	-
Total Expenditures	\$ 853,284	\$ 2,079,896	\$ 4,786,435	\$ 4,823,212	\$ 1,397,776	\$ 30,598,412
Fund Balance Forward	\$ 2,621,927	\$ 1,440,333	\$ 3,107,353	\$ 2,099,890	\$ 2,781,531	\$ 1,150,702

CITY OF GASTONIA
General Fund Capital Projects
Fund 283

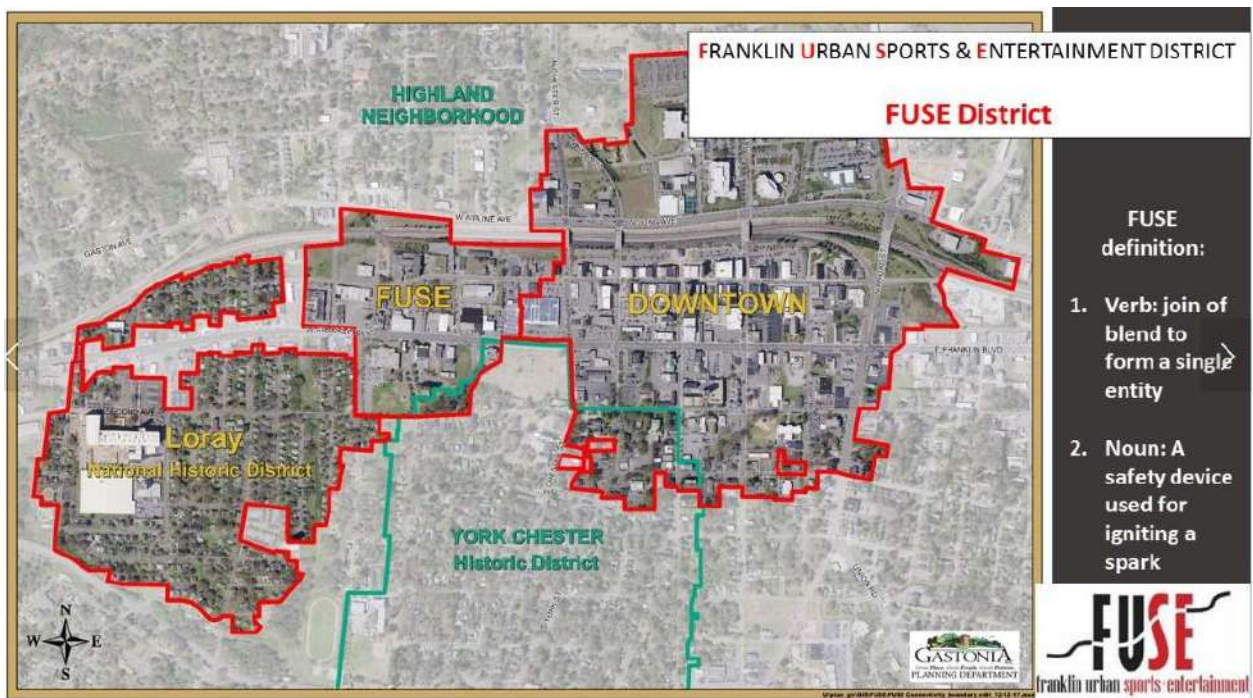
	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702
Interest Earnings	-	-	-	-	-	-
Transfer In - Misc./Sale of R.E.	-	-	-	-	-	-
Sale of City property	-	-	-	-	-	-
Transfer In	33,005	30,000	30,000	-	-	-
Gaston County Board of Education	-	-	-	-	-	-
Gaston County	-	-	-	-	-	-
D.O.T. Revenues	-	-	-	-	-	-
Other Municipal Grant Match	-	-	-	-	-	-
Congestion Mitigation and Air Quality	-	-	-	-	-	-
State Grants	-	-	-	-	-	-
FUSE Lease Revenue	-	-	-	-	-	-
Reimb _Farmers Mkt Shed	-	-	-	-	-	-
Reimbursement - Tourism Authority	-	-	-	-	-	-
Payment In Lieu - Greenways	-	-	-	-	-	-
Cablevision	-	-	-	-	-	-
Misc. Grants/Misc. Revenues	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Total Revenues	\$ 1,183,707	\$ 1,180,702	\$ 1,180,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702
Expenditures						
283-412 Mayor's Youth Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
283-410 Mayor & Council	-	-	-	-	-	-
283-440 Financial Services / Accounting	-	-	-	-	-	-
283-490 Development Services / Planning	-	-	-	-	-	-
283-491 Planning / Transportation	-	-	-	-	-	-
283-492 Economic Development	-	-	-	-	-	-
283-553 F.S. / Equipment	-	-	-	-	-	-
283-570 P.W / Field Operations / Powell Bill	-	-	-	-	-	-
283-590 Keep Gastonia Beautiful	-	-	-	-	-	-
283-620 Recreation / Administration	-	-	-	-	-	-
283-633 Martha Rivers Park	-	-	-	-	-	-
283-637 2010 LOBs - Recreation	-	-	-	-	-	-
283-642 Gastonia Optimist Club Park	-	-	-	-	-	-
283-643 Skeet / Trap Improvements	-	-	-	-	-	-
283-644 Greenway Parking	-	-	-	-	-	-
283-645 Downtown Sports & Entertainment Complex (*)	33,005	30,000	30,000	-	-	-
283-710 Schiele Museum Building Settlement Issue	-	-	-	-	-	-
283-848 Farmers' Market	-	-	-	-	-	-
283-863 Greenways	-	-	-	-	-	-
283-876 Schiele Environmental Studies	-	-	-	-	-	-
283-883 Recreation Const. & Renov. Projects	-	-	-	-	-	-
283-884 2010 2/3s GOB	-	-	-	-	-	-
283-885 Annexation - Street Paving	-	-	-	-	-	-
283-960 2/3s GOB	-	-	-	-	-	-
283-962 Downtown Revitalization	-	-	-	-	-	-
283-968 Downtown Revitalization Grant	-	-	-	-	-	-
283-990 Transfers Out/Misc. Expend.	-	-	-	-	-	-
Total Expenditures	\$ 33,005	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
Fund Balance Forward	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702	\$ 1,150,702

Capital Improvements Summary

General Fund Capital Projects

Franklin Urban Sports & Entertainment “FUSE” Stadium / 283-645

Description:	Cost of City utilities related to the stadium in downtown Gastonia.
Location:	West of main Downtown area, bounded by Franklin Blvd (South), Clay St (East), Highland St (West), and Norfolk Southern Railway (North)
Estimated Completion Date:	Stadium Completion: FY 2021
Estimated Project Cost:	Projected to be over \$25,000,000
Impact on Operating Budget:	The City will be responsible for the maintenance, utilities and debt service payments on the facility (estimated operational costs - \$225,000; the debt service payment of \$699,523 for FY 2021 is for interest only with principal & interest payments starting in FY 2022). The amount budgeted in 283-645 for FY 2021 (\$33,005) is to cover the cost of utilities. No additional personnel are planned at this time. An expected future expense will include the cost of a management company for the facility but the amount is unknown at this time. Revenues expected to receive in future years are rent payments \$35,808; naming rights not to exceed \$50,000; facility capital improvement charge of \$1 per ticket over \$154,000). The City anticipates that the facility will provide over \$20,000 in additional tax revenues.





City of Gastonia
Downtown Capital Projects
Fund 284

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 8,267	\$ 8,272	\$ 8,294	\$ 8,340	\$ 8,414	\$ 8,545
Interest Earnings	5	22	46	74	131	-
Transfer-In Infrastructure Fund	-	-	-	-	-	319,000
Transfer-In - Electric Fund	-	-	-	-	-	-
Transfer-In - General Fund	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 8,272	\$ 8,294	\$ 8,340	\$ 8,414	\$ 8,545	\$ 327,545
Expenditures						
284-862 United Way Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
284-962 Downtown Revitalization	-	-	-	-	-	319,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,000
Fund Balance Forward	\$ 8,272	\$ 8,294	\$ 8,340	\$ 8,414	\$ 8,545	\$ 8,545

City of Gastonia
Downtown Capital Projects
Fund 284

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545
Interest Earnings	-	-	-	-	-	-
Transfer-In Infrastructure Fund	-	-	-	-	-	-
Transfer-In - Electric Fund	1,100,000	-	-	-	-	-
Transfer-In - General Fund	133,000	-	-	-	-	-
Total Revenues	\$ 1,241,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545
Expenditures						
284-862 United Way Parking Lot	\$ 133,000	\$ -	\$ -	\$ -	\$ -	\$ -
284-962 Downtown Revitalization	1,100,000	-	-	-	-	-
Total Expenditures	\$ 1,233,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Forward	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545	\$ 8,545

Capital Improvements Summary

Downtown Revitalization Projects

Conference Center Park Deck Expansion / 284-962

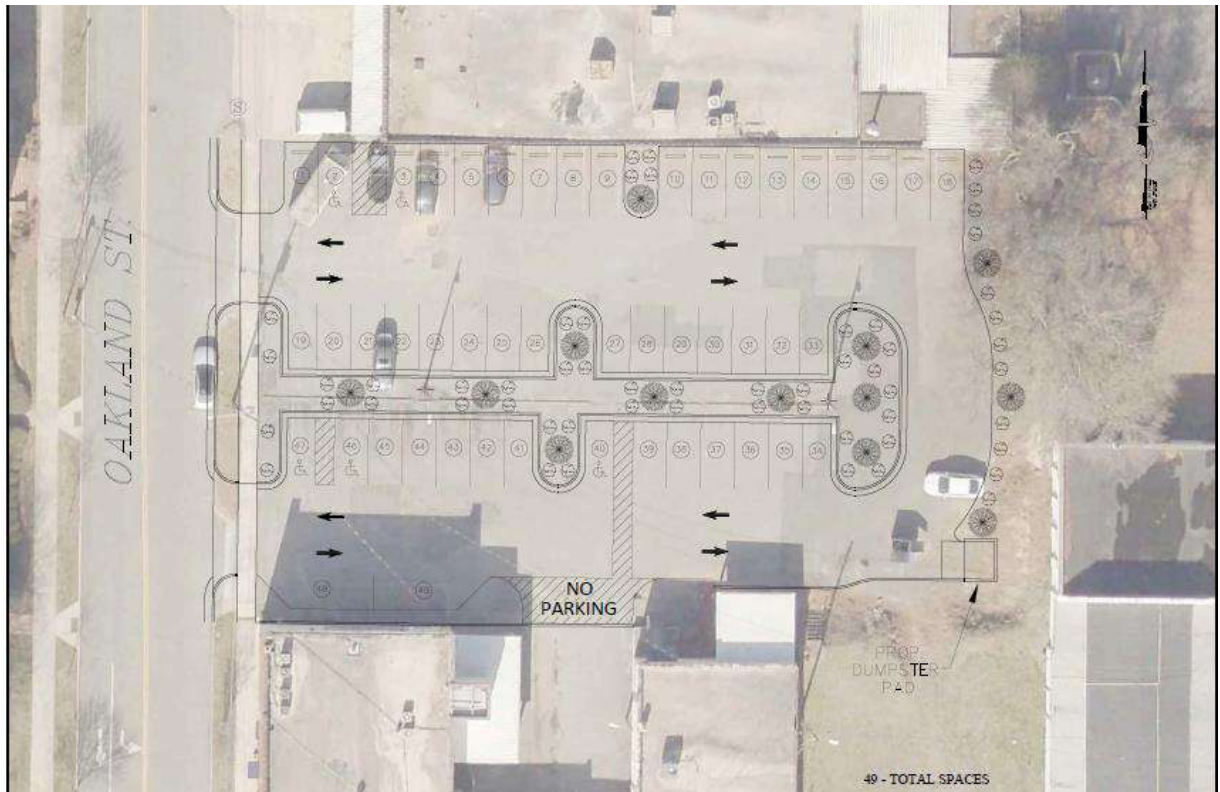
Description:	Expansion of the Conference Center Parking Deck an additional 3 -3 ½ levels to provide for approximately 160-175 more parking spaces.
Location:	145 Dr. Martin Luther King Jr. Way
Estimated Completion:	FY 2021
Estimated Project Cost:	\$1,100,000
Impact on Operating Budget:	These funds will be used to expand the current parking deck at the Gastonia Conference Center. The City is responsible for the current levels of the parking deck so we would be responsible for future maintenance and/or repair costs which are unknown at this time.



Capital Improvements Summary

United Way Parking Lot / 284-894

Description:	Reconstruction of the United Way parking lot to create 40 parking spaces
Location:	200 E. Franklin Blvd
Estimated Completion:	FY 2021
Estimated Project Cost:	\$133,000
Impact on Operating Budget:	The City will be responsible for maintenance and/or repairs to the parking lot which are unknown at this time.



City of Gastonia
Water Sewer System Development Capital Projects
Fund 460

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 1,356,428	\$ 1,606,736	\$ 1,921,304	\$ 2,072,871	\$ 2,455,278	\$ 844,942
Interest Earnings	-	-	-	-	11,180	-
Sewer System Development Fee	89,748	112,679	52,801	136,005	146,863	120,000
Southeast Sewer Development Fee	-	-	-	-	675	-
Water System Development Fee	160,559	201,889	98,766	246,402	230,946	200,000
Southeast Water System Development Fee	-	-	-	-	-	-
Total Revenues	\$ 1,606,736	\$ 1,921,304	\$ 2,072,871	\$ 2,455,278	\$ 2,844,942	\$ 1,164,942
Expenditures						
460-720 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,200
460-827 Sewer System Development Fee	-	-	-	-	-	-
460-841 Southeast Sewer System Development Fee	-	-	-	-	-	-
460-927 Water System Development Fee	-	-	-	-	-	113,800
460-941 Southeast Water System Development Fee	-	-	-	-	-	-
460-990 Transfers Between Funds	-	-	-	-	2,000,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 320,000
Fund Balance Forward	\$ 1,606,736	\$ 1,921,304	\$ 2,072,871	\$ 2,455,278	\$ 844,942	\$ 844,942

City of Gastonia
Water Sewer System Development Capital Projects
Fund 460

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 844,942	\$ 844,942	\$ 1,264,942	\$ 1,684,942	\$ 2,104,942	\$ 2,524,942
Interest Earnings	-	-	-	-	-	-
Sewer System Development Fee	150,000	120,000	120,000	120,000	120,000	120,000
Southeast Sewer Development Fee	315,000	100,000	100,000	100,000	100,000	100,000
Water System Development Fee	250,000	150,000	150,000	150,000	150,000	150,000
Southeast Water System Development Fee	106,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	\$ 1,665,942	\$ 1,264,942	\$ 1,684,942	\$ 2,104,942	\$ 2,524,942	\$ 2,944,942
Expenditures						
460-720 Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-827 Sewer System Development Fee	150,000	-	-	-	-	-
460-841 Southeast Sewer System Development Fee	315,000	-	-	-	-	-
460-927 Water System Development Fee	250,000	-	-	-	-	-
460-941 Southeast Water System Development Fee	106,000	-	-	-	-	-
460-990 Transfers Between Funds	-	-	-	-	-	-
Total Expenditures	\$ 821,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Forward	\$ 844,942	\$ 1,264,942	\$ 1,684,942	\$ 2,104,942	\$ 2,524,942	\$ 2,944,942

Capital Improvements Summary

Water & Sewer System Development Capital Projects

Water & Sewer System Development / 460-Various

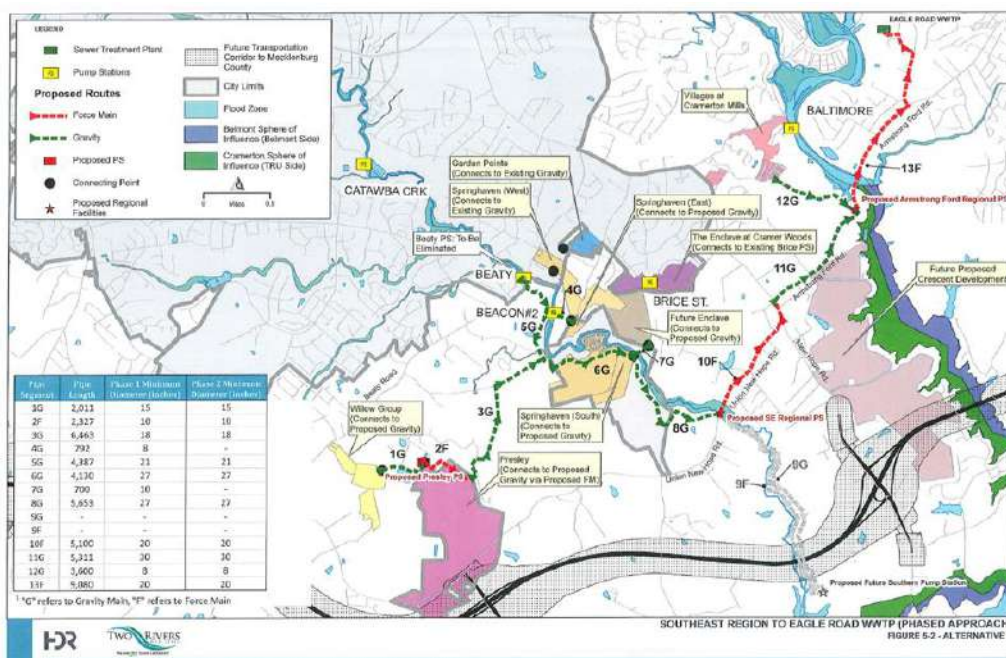
Description: A system development fee is a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system. Such capital costs generally include the construction of facilities as well as engineering, surveys, land, financing, legal and administrative costs. It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps to mitigate the need for existing customers to pay for system expansions entirely through increased user rates.

Location: Throughout the City

Estimated Completion Date: On-going project

Estimated Project Cost: \$821,000 (FY 2021)

Impact on Operating Budget: These funds are used to recover the capital costs associated with providing service to new or future users of the water/sewer system and will allow for system growth and expansion. As the water & sewer systems expands the maintenance and/or repair costs will increase as will the revenue from the customer sales. These amounts would be ongoing and are unknown at this time.





City of Gastonia
Water and Sewer Capital Projects
Fund 462

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 5,335,675	\$ 3,416,027	\$ 27,059,820	\$ 18,474,790	\$ 5,182,482	\$ 2,792,291
Rates - Budget Transferred From 342	1,200,000	1,200,000	1,300,000	1,434,000	3,020,800	7,976,800
Revenue Over Expenditures Transfer From 342	1,242,679	3,008,600	1,961,000	-	-	-
Budgeted Transfer From 330	-	-	-	896,900	-	-
Budgeted Transfer From 460	-	-	-	-	2,000,000	-
Budgeted Transfer From 331	-	-	-	35,000	-	-
Interest	7,189	49,560	177,263	228,582	111,509	-
Revenue Bond	-	20,130,000	-	-	-	-
Revenue Bond - Premium	-	2,368,171	-	-	-	-
Loan Proceeds - NCSRLF	-	11,390,347	13,698,392	8,898,794	-	1,012,466
NCDEQ (NC Department of Environmental Quality)	-	-	-	-	71,400	228,600
State Clean Water Trust	-	300,000	-	227,870	337,737	34,392
Bessemer City - NC Commerce Grant	-	-	-	-	-	1,125,000
McAdenville - NC Commerce Grant	-	-	-	-	698,083	51,917
McAdenville - NCDEQ - SRI	-	-	-	-	212,126	108,367
McAdenville - Gaston County	-	-	-	-	200,000	300,000
Loan Proceeds - NCDEQ	-	-	-	-	1,085,148	1,914,691
Golden Leaf Grant	-	-	-	-	-	858,000
Reimbursement - Other Municipalities	-	-	27,356	-	-	158,334
Gaston County	-	-	-	-	227,000	158,333
Miscellaneous, Donations	1,329	16,953	33,560	6,587	-	-
Total Revenues	\$ 7,786,873	\$ 41,879,657	\$ 44,257,391	\$ 30,202,523	\$ 13,146,284	\$ 16,719,191
Expenditures						
462-413 Misc Grants / Donations	\$ -	\$ -	\$ -	\$ -	\$ 71,400	\$ 228,600
462-475 Municipal Operations Center	51,795	-	-	-	207,172	69,999
462-644 Greenway Parking	-	71,843	-	-	-	-
462-645 Downtown Sports & Entertainment Complex	-	-	-	-	542,598	682,210
462-492 Economic Development	-	16,667	-	-	-	-
462-800 Regionalization	128,871	62,153	86,863	2,224,029	4,250,075	510,291
462-801 WWTP Improvements	-	-	-	-	-	337,100
462-802 Southeast Sewer Expansion	-	-	585,610	1,305,576	434,318	7,072,361
462-803 Sewer Improvements - NCDOT Conflicts	383,441	8,288	-	-	-	-
462-804 Southeast Water Expansion	-	-	-	-	-	-
462-810 Facility Upgrades-Sewer	-	-	-	-	-	-
462-821 Wastwater Improvements - Revenue Bonds	-	-	-	-	-	-
462-824 Collection System Improvements	799,266	658,425	1,358,227	48,536	747,642	1,474,748
462-825 Special Assessments	113,514	654	101,502	-	255,976	303,842
462-854 SCADA Replacement	-	-	-	-	-	241,564
462-860 Pump Station/Force Main Improvements	110,467	29,912	119,749	71,569	18,104	254,755
462-882 Long Creek WWTP Improvements	684	-	262,447	55,575	18,067	589,096
462-892 Capital Reserve	-	-	-	-	-	280,000
462-903 Water Improvements - NCDOT Conflicts	610,515	178,910	91,330	-	-	-
462-908 Water Distribution Improvements	-	12,795	52,400	-	85,611	2,098,361
462-911 Water Supply/Treatment Improvements	14,600	180,721	-	-	-	728,800
462-930 Water Treatment Plant Rehabilitation	2,079,894	954,213	1,373,983	944,322	492,788	322,924
462-913 Special Assessments - Water	1,976	-	-	-	-	-
462-921 Water Imp - Revenue Bond	-	3,580	-	-	-	-
462-931 Planning Loan -WTP Renovation	-	230,054	37,834	36,773	-	-
462-932 \$5M State Revolving Loan - Clearwell Project	-	4,760,488	239,512	-	-	-
462-933 WTP Project - \$30M SRL and 2015 Rev Bonds	-	7,567,979	21,440,008	20,333,661	3,230,243	236,890
462-660 Working Reserve	-	-	-	-	-	153,501
462-971 Utility System Improvement	-	-	33,135	-	-	-
462-990 Transfers to	-	83,155	-	-	-	-
462-921 Water Improvements - Revenue Bonds	75,824	-	-	-	-	-
Total Expenditures	\$ 4,370,846	\$ 14,819,837	\$ 25,782,601	\$ 25,020,041	\$ 10,353,993	\$ 15,585,042
Fund Balance Forward	\$ 3,416,027	\$ 27,059,820	\$ 18,474,790	\$ 5,182,482	\$ 2,792,291	\$ 1,134,149

City of Gastonia
Water and Sewer Capital Projects
Fund 462

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 1,134,149	\$ 1,134,149	\$ (4,708,791)	\$ (6,454,416)	\$ (6,397,291)	\$ (6,412,291)
Rates - Budget Transferred From 342	5,613,900	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Revenue Over Expenditures Transfer From 342	-	-	-	-	-	-
Budgeted Transfer From 330	-	-	-	-	-	-
Budgeted Transfer From 460	-	-	-	-	-	-
Budgeted Transfer From 331	-	-	-	-	-	-
Interest	-	50,000	30,000	30,000	30,000	30,000
Revenue Bond	-	-	-	-	-	-
Revenue Bond - Premium	-	-	-	-	-	-
Loan Proceeds - NCSRLF	-	-	-	-	-	-
NCDEQ (NC Department of Environmental Quality)	-	-	-	-	-	-
State Clean Water Trust	-	-	-	-	-	-
Bessemer City - NC Commerce Grant	-	-	-	-	-	-
McAdenville - NC Commerce Grant	-	-	-	-	-	-
McAdenville - NCDEQ - SRI	-	-	-	-	-	-
McAdenville - Gaston County	-	-	-	-	-	-
Loan Proceeds - NCDEQ	-	-	-	-	-	-
Golden Leaf Grant	-	-	-	-	-	-
Reimbursement - Other Municipalities	-	-	-	-	-	-
Gaston County	-	-	-	-	-	-
Miscellaneous, Donations	-	-	-	-	-	-
Total Revenues	\$ 6,748,049	\$ 2,684,149	\$ (3,178,791)	\$ (4,924,416)	\$ (4,867,291)	\$ (4,882,291)
Expenditures						
462-413 Misc Grants / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
462-475 Municipal Operations Center	-	-	-	-	-	-
462-644 Greenway Parking	-	-	-	-	-	-
462-645 Downtown Sports & Entertainment Complex	100,000	-	-	-	-	-
462-492 Economic Development	-	-	-	-	-	-
462-800 Regionalization	-	-	-	-	-	-
462-801 WWTP Improvements	400,000	373,900	-	-	-	-
462-802 Southeast Sewer Expansion	1,066,140	-	-	-	-	-
462-803 Sewer Improvements - NCDOT Conflicts	-	-	500,000	-	-	-
462-804 Southeast Water Expansion	733,860	4,666,140	-	-	-	-
462-810 Facility Upgrades-Sewer	-	-	-	-	-	-
462-821 Wastewater Improvements - Revenue Bonds	-	-	-	-	-	-
462-824 Collection System Improvements	1,157,000	836,200	715,425	1,065,575	1,300,000	355,000
462-825 Special Assessments	-	-	-	-	-	20,000
462-854 SCADA Replacement	-	-	-	-	-	-
462-860 Pump Station/Force Main Improvements	500,000	468,400	485,200	236,300	-	-
462-882 Long Creek WWTP Improvements	1,056,900	901,000	450,000	-	-	350,000
462-892 Capital Reserve	-	-	-	-	-	-
462-903 Water Improvements - NCDOT Conflicts	-	-	125,000	-	-	-
462-908 Water Distribution Improvements	600,000	147,300	1,000,000	151,000	-	755,000
462-911 Water Supply/Treatment Improvements	-	-	-	-	225,000	-
462-930 Water Treatment Plant Rehabilitation	-	-	-	-	-	-
462-913 Special Assessments - Water	-	-	-	20,000	20,000	20,000
462-921 Water Imp - Revenue Bond	-	-	-	-	-	-
462-931 Planning Loan -WTP Renovation	-	-	-	-	-	-
462-932 \$5M State Revolving Loan - Clearwell Project	-	-	-	-	-	-
462-933 WTP Project - \$30M SRL and 2015 Rev Bonds	-	-	-	-	-	-
462-660 Working Reserve	-	-	-	-	-	-
462-971 Utility System Improvement	-	-	-	-	-	-
462-990 Transfers to	-	-	-	-	-	-
462-921 Water Improvements - Revenue Bonds	-	-	-	-	-	-
Total Expenditures	\$ 5,613,900	\$ 7,392,940	\$ 3,275,625	\$ 1,472,875	\$ 1,545,000	\$ 1,500,000
Fund Balance Forward	\$ 1,134,149	\$ (4,708,791)	\$ (6,454,416)	\$ (6,397,291)	\$ (6,412,291)	\$ (6,382,291)

Capital Improvements Summary

Water & Sewer Capital Projects

Main Avenue - Sewer Lining from Trenton to Chester / 462-645

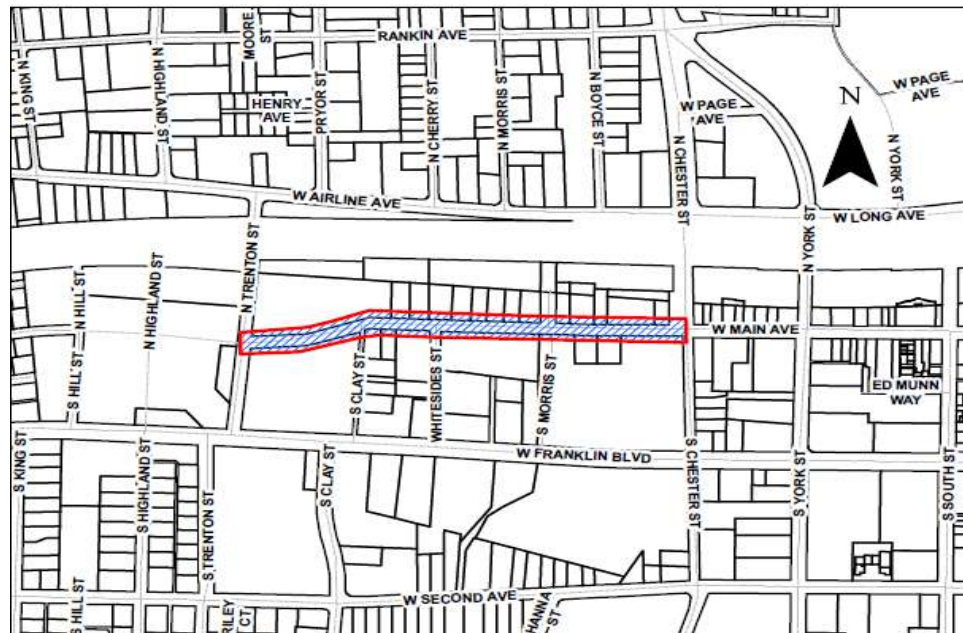
Description: Trenchless rehabilitation of the 8" sewer line in West Main Avenue to extend the service life of the sewer system in the street.

Location: Main Avenue corridor from Trenton Street to Chester Street

Estimated Completion: FY 2021

Estimated Project Cost: \$100,000

Impact on Operating Budget: These funds will be used to restore a sewer line on West Main Avenue and is part of the City's sewer system therefore the City is responsible for maintenance and/or repair costs. The maintenance and/or repair costs for the sewer system are ongoing expenses which are unknown at this time.



Capital Improvements Summary

Replacement Bar Screen / 462-801

Description: Replacement of the WWTP's only 28 bar screen, which is 28 years old and at the end of its useful service life.

Location: Crowders Creek Waste Water Treatment Plant

Estimated Completion: FY 2021

Estimated Project Cost: \$400,000

Impact on Operating Budget: This will replace the bar screen which is a mechanical filter used to remove large objects from wastewater. This is a capital investment in the sewer system to allow for the removal of solid materials that can cause damage to other system equipment and contaminate waterways. This is a one-time maintenance costs that will help the system to continue processing wastewater.



Southeast Water and Sewer Expansion / 462-802 & 462-804

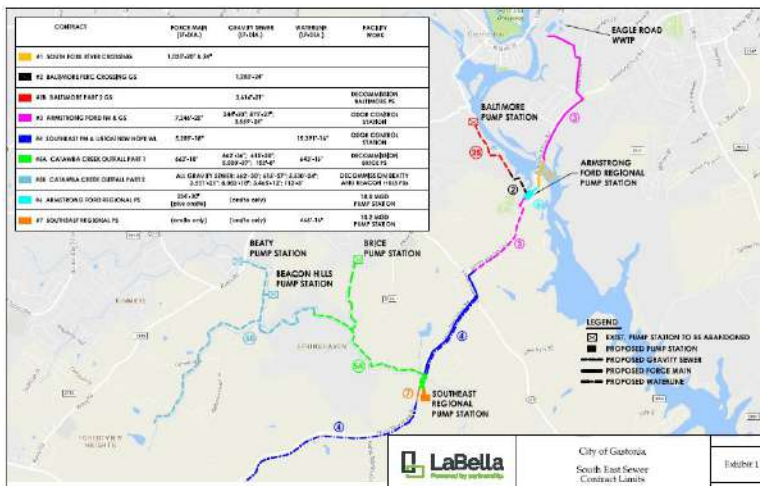
Description: Developer Reimbursements

Location: Southeast Gastonia

Estimated Completion: FY 2021

Estimated Project Cost: \$1,800,000

Impact on Operating Budget: Funds to reimburse the developer for utility improvements related to the Nolen Farms subdivision. The developer will install off-site water & sewer lines to serve the subdivision. This development will expand the system and as the system expands the maintenance and/or repair costs will increase as will the revenue from the customer sales. These amounts would be ongoing and are unknown at this time.



Capital Improvements Summary

Firestone Lower Basin I & I / 462-824

Description: Project involves the rehabilitation and replacement of the existing gravity sewer lines in Lower Firestone Outfall Sewer Basin. Work will include removal/replacement of certain sections of pipe and CIPP of the existing gravity sewer lines in this section of the sewer basin.

Location: Firestone Sewer Basin between Trenton St. and Chester St (West to East) and between Second Ave. and W. Sixth Ave (North to South)

Estimated Completion: FY 2021

Estimated Project Cost: \$250,000

Impact on Operating Budget: These funds will be used to restore and replace sewer lines in a section of the City's sewer system therefore the City is responsible for maintenance and/or repair costs. The maintenance and/or repair costs for the sewer system are ongoing expenses which are unknown at this time.



Sewer Lining Projects / 462-824

Description: The installation of CIPP lining of existing damaged and/or aged sewer lines. Project will decrease the infiltration of stormwater and groundwater into the existing sewer lines and repair damaged pipe sections with new CIPP linings.

Location: Various

Estimated Completion: On-going project

Estimated Project Cost: \$200,000 (FY 2021)

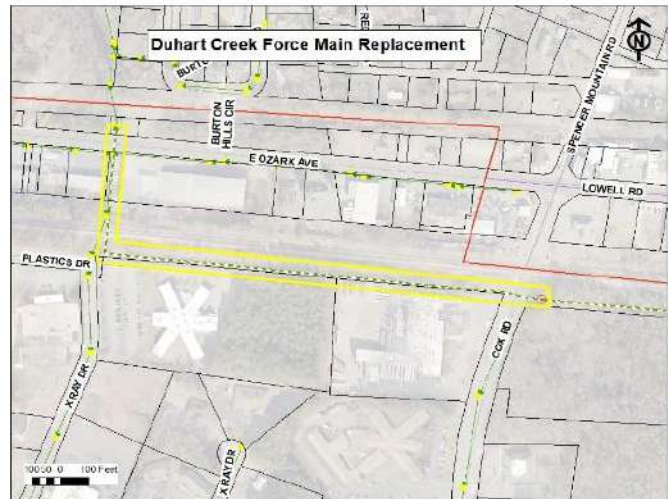
Impact on Operating Budget: These funds will be used to restore and replace sewer lines in a section of the City's sewer system therefore the City is responsible for maintenance and/or repair costs. The maintenance and/or repair costs for the sewer system are ongoing expenses which are unknown at this time.



Capital Improvements Summary

Duhart Force Main / 462-860

Description: Replacement of approximately 2050 LF 24 and 36" force main from east of Cox Road to Ozark Avenue required due to Hydrogen Sulfide damage to the force main.



Location: East of Cox Road to north of Ozark Avenue

Estimated Completion: FY 2021

Estimated Project Cost: \$1,457,000

Impact on Operating Budget: Funds to be used to replace a force main in the sewer system. The force main is a pressurized pipe that the pump pushes sewage through from lower to higher elevations. Maintenance and/or repair costs for the sewer system are ongoing expenses which are unknown at this time.

Long Creek HMI Replacement / 462-882

Description: Replacement of 25-year-old software no longer supported by manufacturer.



Location: Long Creek WWTP

Estimated Completion: FY 2021

Estimated Project Cost: \$281,900

Impact on Operating Budget: This project will replace the SCADA (Supervisory Control and Data Acquisition) program software at the Long Creek Wastewater Treatment Plant. The current software is no longer supported by the manufacturer and can only run on Windows 98. This project is part of the plan to ensure the ongoing viability of the SCADA system used to operate the wastewater treatment plants. The replacement of the software could help to lower the costs to operate the facility therefore it could have a positive effect on the operating budget the future costs would be the annual subscription cost.

Capital Improvements Summary

Long Creek Control Network - Design / 462-882

Description: Design phase of a project to replace the 24-year-old in-plant communication network, which is not capable of supporting modern computer control equipment.

Location: Long Creek WWTP

Estimated Completion: FY 2021

Estimated Project Cost: \$175,000

Impact on Operating Budget:

The in-plant hardware communications network at Long Creek is aged, proprietary and not compatible with modern computer control systems. This project will complete design of the replacement of the SCADA (Supervisory Control and Data Acquisition) network and is part of the plan to ensure the ongoing viability of the SCADA system used to operate the Long Creek Wastewater Treatment Plant. This project is for the design phase for the future replacement of the network but will help to lower the costs to operate the facility in future years therefore it could have a positive effect on the operating budget.



Redundant Secondary Substation #2 / 462-882

Description: Installation of the 2nd of 4 redundant Secondary Substations

Location: Long Creek WWTP

Estimated Completion Date: FY 2021

Estimated Project Cost: \$450,000

Impact on Operating Budget:

The secondary substations within the Long Creek wastewater treatment plant are aged and have experienced failures. These power failures render portions of the treatment plant inoperable and require emergency repair to the equipment for which parts are sometimes no longer available. The addition of redundant secondary substations will increase the reliability of the power distribution system within the treatment plant. (there are 4 substations and so far 2 of them have been approved in the CIP, so more to come in future years). The replacement of the substations could help lower the costs to maintain the system because the power failures and repairs to the substations would decrease therefore it could have a positive effect on the operating budget by decreasing costs.





City of Gastonia
Electric Capital Projects
Fund 478

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 1,893,812	\$ 1,637,880	\$ 5,014,291	\$ 3,285,711	\$ 3,658,800	\$ 3,796,655
Interest Earnings	2,430	11,470	27,344	38,155	64,862	-
ElectriCities ROI	-	-	-	-	-	5,300,000
ElectriCities Grant	-	5,000	-	-	-	-
Reimbursement for Services	158,579	-	-	-	-	-
North Carolina Dept of Transportation	-	-	-	-	-	141,044
Miscellaneous	191	249	-	117	358	89,195
Proceeds From Sale Of Bond	-	-	125	-	-	-
Transfer- In - Electric Operating	900,000	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Transfer-In - NCMPA Settlement Fund	-	3,035,391	-	-	-	-
Transfer-In - General Fund	-	-	-	-	-	-
Total Revenues	\$ 2,955,012	\$ 5,689,991	\$ 6,041,760	\$ 5,323,983	\$ 5,724,020	\$ 11,326,894
Expenditures						
478-492 Economic Development	\$ -	\$ 121,693	\$ -	\$ -	\$ -	\$ 184,507
478-475 Municipal Operations Center	-	-	-	-	-	250,000
478-645 Downtown Sports & Entertainment Complex	-	-	-	112,291	487,015	2,400,694
478-665 Franklin Streetscape	-	-	-	-	-	-
478-835 Outside Storage	-	-	-	12,225	12,578	114,674
478-844 New Tech Park - Substation	11,170	42,125	2,175,834	428,166	35,327	46,143
478-845 Advanced Metering Infrs (AMI)	-	-	-	-	-	130,000
478-854 SCADA Replacement	-	-	-	-	68,521	259,578
478-892 Working Capital Reserve	-	-	-	-	-	5,652,500
478-900 Long Creek Generation	-	-	-	-	-	68,373
478-901 City Electric Tie Lines / GTP II	355,575	199,228	96,444	260,424	240,888	455,277
478-902 Kendrick Extension/ Catawba	48,999	-	-	-	-	1,001
478-905 Underground System Replacement	70,604	106,224	181,663	204,665	272,010	205,901
478-909 Electric Development	216,539	80,020	138,834	219,414	130,762	321,287
478-915 Residential Dev-System Expansion	125,203	85,006	130,470	185,094	99,749	491,554
478-916 Loray Mill	409,286	-	-	-	-	4,000
478-918 NCDOT City Fiber Optic	-	-	3,064	-	26,737	15,936
478-940 CityWide Streetlight Replacement to LED	-	-	-	15,564	507,899	599,282
478-942 Centrix Auto-Restoration / NE Corridor Sub	-	-	-	-	-	-
478-960 2/3s GOB	-	17,082	29,740	1,341	3,880	21,638
478-990 Transfers to CP - Mayor / Council	-	24,000	-	-	-	-
478-990 Transfers to Electric Operating	-	-	-	226,000	42,000	-
478-976 Main Avenue Properties	79,755	320	-	-	-	-
Total Expenditures	\$ 1,317,131	\$ 675,699	\$ 2,756,049	\$ 1,665,183	\$ 1,927,365	\$ 11,222,345
Fund Balance Forward	\$ 1,637,880	\$ 5,014,291	\$ 3,285,711	\$ 3,658,800	\$ 3,796,655	\$ 104,549

City of Gastonia
Electric Capital Projects
Fund 478

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 104,549	\$ 104,549	\$ 104,549	\$ 114,549	\$ 124,549	\$ 134,549
Interest Earnings	-	15,000	10,000	10,000	10,000	10,000
ElectriCities ROI	-	-	-	-	-	-
ElectriCities Grant	-	-	-	-	-	-
Reimbursement for Services	-	-	-	-	-	-
North Carolina Dept of Transportation	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Proceeds From Sale Of Bond	-	-	-	-	-	-
Transfer- In - Electric Operating	5,396,195	4,915,200	9,750,000	5,500,000	9,500,000	-
Transfer-In - NCMPA Settlement Fund	-	-	-	-	-	-
Transfer-In - General Fund	-	-	-	-	-	-
Total Revenues	\$ 5,500,744	\$ 5,034,749	\$ 9,864,549	\$ 5,624,549	\$ 9,634,549	\$ 144,549
Expenditures						
478-492 Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
478-475 Municipal Operations Center	2,400,000	1,800,000	250,000	-	-	-
478-645 Downtown Sports & Entertainment Complex	1,446,195	130,200	-	-	-	-
478-665 Franklin Streetscape	-	1,000,000	1,000,000	1,000,000	1,000,000	-
478-835 Outside Storage	-	-	-	-	-	-
478-844 New Tech Park - Substation	-	-	-	-	-	-
478-845 Advanced Metering Infrass (AMI)	-	250,000	3,000,000	3,000,000	3,000,000	-
478-854 SCADA Replacement	-	-	-	100,000	100,000	-
478-892 Working Capital Reserve	-	-	-	-	-	-
478-900 Long Creek Generation	-	250,000	-	-	-	-
478-901 City Electric Tie Lines / GTP II	450,000	550,000	450,000	450,000	300,000	-
478-902 Kendrick Extension/ Catawba	-	-	-	-	-	-
478-905 Underground System Replacement	100,000	100,000	100,000	100,000	100,000	-
478-909 Electric Development	150,000	150,000	300,000	150,000	200,000	-
478-915 Residential Dev-System Expansion	500,000	200,000	4,150,000	200,000	300,000	-
478-916 Loray Mill	-	-	-	-	-	-
478-918 NCDOT City Fiber Optic	-	-	-	-	-	-
478-940 CityWide Streetlight Replacement to LED	350,000	250,000	250,000	250,000	250,000	-
478-942 Centrix Auto-Restoration / NE Corridor Sub	-	250,000	250,000	250,000	4,250,000	-
478-960 2/3s GOB	-	-	-	-	-	-
478-990 Transfers to CP - Mayor / Council	-	-	-	-	-	-
478-990 Transfers to Electric Operating	-	-	-	-	-	-
478-976 Main Avenue Properties	-	-	-	-	-	-
Total Expenditures	\$ 5,396,195	\$ 4,930,200	\$ 9,750,000	\$ 5,500,000	\$ 9,500,000	\$ -
Fund Balance Forward	\$ 104,549	\$ 104,549	\$ 114,549	\$ 124,549	\$ 134,549	\$ 144,549

Capital Improvements Summary

Electric Capital Projects

Municipal Operations Center Phase II / 478-475

Description: Construction of a new Electric Division facility (office/covered parking/surface lot) and modernization of the existing Administrative Building to include a new training room.



Location: 1300 N. Broad Street

Estimated Completion: FY 2022

Estimated Project Cost: \$2,400,000 (FY 2021)

Impact on Operating Budget:

This will provide funding for Phase II of the Municipal Operations Center Master Plan Study. The current facility is 40 years old and currently houses the Public Works Department and Public Utilities Department. The parking and office space is currently at capacity and needs both meeting and storage space. The impact to the operating would be the direct funding and would be one-time costs for the construction of the facility.

FUSE – West Main Avenue / 478-645

Description: Electric Utilities on W. Main Avenue

Location: W. Main Avenue from Trenton to Chester

Estimated Completion: FY 2021

Estimated Project Cost: \$750,000

Impact on Operating Budget:

This will provide funding to install electric utilities on W. Main Avenue and will service the new Franklin Urban Sports and Entertainment (FUSE) Center. The FUSE facility is anticipated to promote economic development in the area and a stimulus for private sector development. It is also anticipated that the facility will increase the tax base and property values in the surrounding center city area. The increase in of property values will provide additional tax revenue and with new residential and commercial development in the surrounding area we anticipate receiving additional revenues for City utilities.



Capital Improvements Summary

FUSE – Franklin Streetscape / 478-645

Description: Replace electrical infrastructure and upgrade lighting surrounding FUSE site in 2 phases.

Location: Franklin Blvd

Estimated Completion: FY 2021

Estimated Project Cost: \$496,195 (FY 2021)



PHASE 1: Streets around FUSE Stadium and Stadium Plazas – Hill, Franklin, Trenton

Estimated Completion: FY 2021

Estimated Project Cost: \$2M – based upon 90% design



PHASE 2: W. Main Ave, from Trenton to Chester

Estimated Completion: FY 2021

Estimated Project Cost: \$2M – based upon 90% design



Capital Improvements Summary

City Electric Tie Lines / 478-901

Description: Overhead Electric Line Construction/ Reconstruction at Various Locations

Location: Various

Estimated Completion: On-going project

Estimated Project Cost: \$300,000 (FY 2021)



Impact on Operating Budget:

These funds will be used for maintenance and/or repairs within the City's electric system but have not been allocated to a specific project. Maintenance and/or repair costs for the electric system are ongoing expenses which are unknown at this time.

Underground System Replacement / 478-905

Description: Underground System Replacement of cable and transformers for electric service reliability

Location: Various

Estimated Completion: On-going project

Estimated Project Cost: \$100,000 (FY 2021)



Impact on Operating Budget:

These funds will be used for maintenance and/or repairs within the City's electric system but have not been allocated to a specific project. Maintenance and/or repair costs for the electric system are ongoing expenses which are unknown at this time.

Capital Improvements Summary

Economic Developments / 478-909

Description: Service to new Commercial Developments

Location: Various

Estimated Completion: On-going project

Estimated Project Cost: \$150,000 (FY 2021)

Impact on Operating Budget:

These funds are used to cover the costs to provide service to new commercial customers. These funds are not allocated to a specific project but are budgeted to cover the costs when the opportunity arises therefore the ongoing expenses are unknown at this time.



Residential Development/System Expansion / 478-915

Description: Service to new residential developments

Location: Various

Estimated Completion: On-going project

Estimated Project Cost: \$300,000 (FY 2021)

Impact on Operating Budget:

These funds are used to cover the costs to provide service to new residential customers. These funds are not allocated to a specific project but are budgeted to cover the costs when the opportunity arises therefore the ongoing expenses are unknown at this time.



Capital Improvements Summary

Citywide Streetlight Replacement to LED / 478-940

Description: Replacement of City Streetlights with LED

Location: Various

Estimated Completion Date: On-going project

Estimated Project Cost: \$350,000 (FY 2021)

Impact on Operating Budget:

These funds are used to cover the costs to convert City Streetlights to LED (Light-emitting diode) lights. These funds are not allocated to a specific project but are budgeted to cover the costs when a replacement is needed therefore the ongoing expenses are unknown at this time.





City of Gastonia
Stormwater Capital Projects
Fund 479

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget
Revenues						
Balance Forward	\$ 668,717	\$ 947,807	\$ 1,006,243	\$ 1,035,011	\$ 826,449	\$ 965,393
Transfer-In Stormwater Operating	773,800	942,413	886,966	630,788	814,761	449,085
Interest	1,245	2,654	6,464	7,721	14,106	-
Property Owner Assistance	2,009	-	-	5,955	4,024	-
Reimbursements / Miscellaneous	<u>5,021</u>	<u>117</u>	<u>153</u>	<u>527</u>	<u>3</u>	<u>-</u>
Total Revenues	\$ 1,450,792	\$ 1,892,991	\$ 1,899,825	\$ 1,680,002	\$ 1,659,342	\$ 1,414,478
Expenditures						
479-645 Downtown Sports & Entertainment Complex	\$ -	\$ -	\$ -	\$ -	\$ 242,648	\$ 207,873
479-674 Stormwater System	328,527	662,429	483,733	582,717	5,495	283,931
479-675 Stormwater Noncapital	174,458	224,319	381,082	270,837	426,806	900,334
Transfer-Out Stormwater Operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,000</u>	<u>-</u>
Total Expenditures	\$ 502,985	\$ 886,748	\$ 864,815	\$ 853,554	\$ 693,949	\$ 1,392,138
Fund Balance Forward	\$ 947,807	\$ 1,006,243	\$ 1,035,011	\$ 826,449	\$ 965,393	\$ 22,340

City of Gastonia
Stormwater Capital Projects
Fund 479

	FY 2021 Adopted Budget	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Revenues						
Balance Forward	\$ 22,340	\$ 22,340	\$ 27,340	\$ 32,340	\$ 37,340	\$ 42,340
Transfer-In Stormwater Operating	597,688	600,000	600,000	600,000	600,000	600,000
Interest	-	5,000	5,000	5,000	5,000	5,000
Property Owner Assistance	-	-	-	-	-	-
Reimbursements / Miscellaneous	-	-	-	-	-	-
Total Revenues	\$ 620,028	\$ 627,340	\$ 632,340	\$ 637,340	\$ 642,340	\$ 647,340
Expenditures						
479-645 Downtown Sports & Entertainment Complex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
479-674 Stormwater System	169,587	200,000	200,000	200,000	200,000	200,000
479-675 Stormwater Noncapital	428,101	400,000	400,000	400,000	400,000	400,000
Transfer-Out Stormwater Operating	-	-	-	-	-	-
Total Expenditures	\$ 597,688	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
Fund Balance Forward	\$ 22,340	\$ 27,340	\$ 32,340	\$ 37,340	\$ 42,340	\$ 47,340

Capital Improvements Summary

Duharts Creek Proposed Restoration Area



Fonda Drive Stormwater Litter Device



Capital Improvements Summary

Stormwater Assistance Program Projects / 479-675

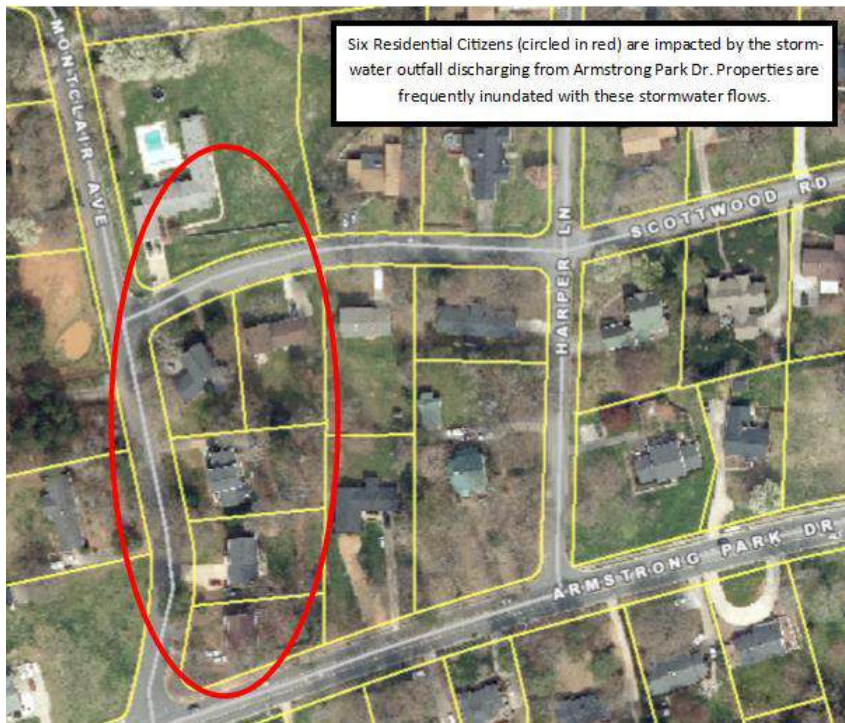
Description: There are 6 residential properties that are impacted by the stormwater discharge coming from Armstrong Park Drive. These properties experience excessive stormwater flows during heavy rains.

Location(s): Montclair Avenue/Scottwood Road

Estimated Completion: FY 2021

Estimated Project Cost: \$400,000

Impact on Operating Budget: Funds are used to provide funding to be used with a property owner's contribution for improving or repairing stormwater problems that the property owner may be experiencing. Maintenance and/or repair costs for the stormwater system are ongoing expenses which are unknown at this time.



Capital Improvements Summary

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

- **General Obligation Bond Projects**
 - Dixie Village Pedestrian Improvements: \$300,000 (local share - \$60,000)
 - Neal Hawkins at Valleywood Pedestrian Crossing: \$64,921
 - Modena Sidewalks (from P&N Railroad to Harrison Ave): \$170,000
 - FUSE – Silent Crossing at Trenton: \$350,000
 - FUSE – Sidewalk/Pedestrian Crossing on Airline at Trenton
 - FUSE – Sidewalk, Streetscape Improvements on Main Ave and Trenton
- **General Fund**
 - FUSE: \$25,000,000
 - Greenway Project (Rankin Lake Park to Bulb Avenue): \$525,000 (local share - \$105,000)
 - Avon Creek Greenway Extension: \$300,000 (local share \$160,000)
- **Water & Sewer**
 - Asset Inventory and Assessment for Water and Sewer: \$300,000 (local share \$7,500 in-kind services)
 - Southeast Water and Sewer Expansion: \$42,000,000 (Revenue Bonds, SRL)
 - Baltimore Sewer FERC Crossing: \$2,063,218
 - Southfork River Crossing: \$2,446,319
 - Main Avenue Utility Upgrades (From Trenton to Chester) : \$682,210
 - HMI Replacement at Crowders Creek: \$139,950
 - W. Main Avenue Waterline Relocation: \$250,361
 - Telemetry System Study: \$241,564
 - FUSE - Utility Relocation: \$694,159
 - Water Aerial Repairs on Highland Street: \$180,600
 - Sewer Aerial Repairs at the Golf Course: \$267,740
 - Center City Utility Upgrades: \$148,382
- **Electric**
 - Continue LED Street Light replacements/upgrades
 - FUSE - Utility Relocation: \$110,000 (Design)
- **Stormwater**
 - System Improvements
 - Court Drive and Wellman Street: \$624,151
 - Storm Drain Improvements – S. South Street from 3rd to 4th: \$111,900
 - Main Avenue Utility Upgrades (From Trenton to Chester) : \$207,873
 - Stormwater Assistance Projects

Capital Improvements Summary

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

- Franklin Blvd. Corridor Improvements
- Hangars, Fencing and Other Improvements at the Gastonia Airport
- Martha Rivers Park Expansion (Adjoining Property Acquisition)
- AMI / AMR Improvements (Electric, Water / Sewer, Finance, Technology Services)
- NCDOT Bike / Pedestrian Improvements (DOT projects with local share required)

Capital Improvements Summary

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

Powell Bill Fund

Resurfacing / 170-570

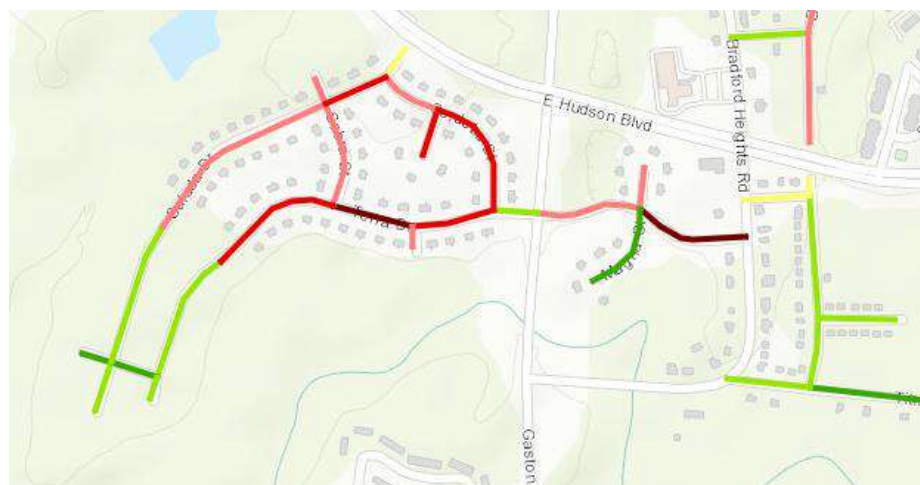
Description: Resurfacing of most critical City streets based on pavement management survey.

Location: Various streets in the City limits

Estimated Completion Date: On-going project

Estimated Project Cost: \$1,717,329 (FY 2021- \$1,550,000 from transfers in from the General Fund and \$167,329 from Powell Bill allocation)

Impact on Operating Budget: Powell Bill is funding received from NCDOT to provide assistance to help pay for construction, maintenance and repairs of municipal streets. Periodically, the City, in conjunction with a street surveying consultant, rates or streets and uses this as a guide to determine which streets are in need of resurfacing. Currently we are wrapping up the pavement condition survey and those findings will be presented to the Transportation Committee along with a pavement management plan to address the City's resurfacing needs. Resurfacing a street can help to lower the costs to maintain the street therefore it could have a positive effect on the operating budget. These funds are also used to maintain and/or repair our streets and are ongoing costs which are unknown at this time.





Appendices





City of Gastonia, North Carolina

BUDGET ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments, City-owned public utilities, for the payment of debt service and for capital outlay and projects for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

GENERAL FUND	
General Government	\$ 14,349,061
Public Safety	34,111,216
Cultural/Recreation	7,423,469
Public Works	3,269,661
Debt Service	3,365,010
Transfers Out	6,388,999
TOTAL GENERAL FUND	\$ 68,907,416
WATER AND SEWER FUND	\$ 45,649,277
WATER & SEWER STIMULUS GRANT FUND	\$ 3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	\$ 8,107,447
WATER & SEWER RENEWAL & REPLACEMENT FUND	\$ 2,200,000
ELECTRIC FUND	\$ 81,374,050
ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 1,750,000
TRANSIT SYSTEM FUND	\$ 3,667,965
SOLID WASTE FUND	\$ 6,018,765
SOLID WASTE DISPOSAL TAX FUND	\$ 40,000
STORMWATER UTILITY FUND	\$ 3,091,979
CONFERENCE CENTER OPERATIONS FUND	\$ 751,723
TECHNOLOGY SUPPORT FUND	\$ 36,832
BUILDING SERVICES FUND	\$ 990,100
POWELL BILL FUND	\$ 3,927,912
FEDERAL ASSET FORFEITURE FUND	\$ 80,000
STATE ASSET FORFEITURE FUND	\$ 30,000
GENERAL FUND STIMULUS GRANTS FUND	\$ 6,640

City of Gastonia, North Carolina

OCCUPANCY TAX FUND	\$	760,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$	164,939
INFRASTRUCTURE FUND	\$	264,374
TOTAL OPERATING APPROPRIATIONS	\$	<u>227,823,396</u>

SECTION II....and that the following revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the aforementioned appropriations:

GENERAL FUND

Ad Valorem Property Taxes	\$	35,999,680
Payments in Lieu of Taxes		2,266,142
Other Taxes and Licenses		70,550
Interest		300,000
Auto Tag Fee		1,812,500
Utilities Franchise Tax		5,204,000
Beer and Wine Tax		339,000
Sales Tax		15,597,774
ABC Revenue		600,000
Reimbursement for Services		221,750
Federal, State and Local Grants and Reimbursements		1,045,035
Fees and Permits		2,213,689
Sale of Real and Personal Property		15,000
Miscellaneous Revenue		1,222,296
Transfers from Other Funds		2,000,000
TOTAL GENERAL FUND	\$	<u>68,907,416</u>

WATER AND SEWER FUND

Water and Sewer Sales	\$	43,486,300
Other Charges		2,162,977
TOTAL WATER AND SEWER FUND	\$	<u>45,649,277</u>

WATER & SEWER STIMULUS GRANT FUND

Transfers from Other Funds	\$	3,977
TOTAL WATER AND SEWER STIMULUS GRANT FUND	\$	<u>3,977</u>

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Interest	\$	160,000
Transfers from Other Funds		7,143,470
Fund Balance Appropriated		803,977
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	\$	<u>8,107,447</u>

WATER & SEWER RENEWAL & REPLACEMENT FUND

Interest		20,000
Transfers from Other Funds		150,000
Fund Balance Appropriated	\$	2,030,000
TOTAL W/S RENEWAL & REPLACEMENT FUND	\$	<u>2,200,000</u>

City of Gastonia, North Carolina

ELECTRIC FUND	
Electric Sales	\$ 79,274,800
Other Charges	2,099,250
TOTAL ELECTRIC FUND	\$ 81,374,050
ELECTRIC RENEWAL & REPLACEMENT FUND	
Interest	15,000
Tranfers from Other Funds	\$ 60,000
Fund Balance Appropriated	1,675,000
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 1,750,000
TRANSIT SYSTEM FUND	
User Charges	\$ 140,500
Federal and State Grants	2,519,965
Other Fees	12,500
Tranfers from Other Funds	995,000
TOTAL TRANSIT SYSTEM FUND	\$ 3,667,965
SOLID WASTE FUND	
Commercial Collection/Disposal/Recycling Fees	\$ 3,000,801
Interest	7,000
Miscellaneous Revenue	2,700
Tranfers from Other Funds	3,008,264
TOTAL SOLID WASTE FUND	\$ 6,018,765
SOLID WASTE DISPOSAL TAX FUND	
Solid Waste Disposal Tax	\$ 40,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	\$ 40,000
STORMWATER UTILITY FUND	
Stormwater Sales	\$ 3,069,929
Interest	5,000
Storm Drain Improvement	1,000
Other Fees	16,050
TOTAL STORMWATER UTILITY FUND	\$ 3,091,979
CONFERENCE CENTER OPERATIONS FUND	
Other Fees	\$ 577,700
Tranfers from Other Funds	40,000
Fund Balance Appropriated	134,023
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 751,723
TECHNOLOGY SUPPORT FUND	
Other Fees	\$ 35,400
Interest	1,432
TOTAL TECHNOLOGY SUPPORT FUND	\$ 36,832
BUILDING SERVICES FUND	
Other Fees	\$ 100
Building Permits	990,000
TOTAL BUILDING SERVICES FUND	\$ 990,100

City of Gastonia, North Carolina

POWELL BILL FUND	
Funding for Roads	\$ 2,176,349
Reimbursement for Services	1,500
Interest	25,000
Transfers from Other Funds	1,725,063
TOTAL POWELL BILL FUND	\$ 3,927,912
FEDERAL ASSET FORFEITURE FUND	
Federal Asset Forfeiture	\$ 80,000
TOTAL FEDERAL ASSET FORFEITURE FUND	\$ 80,000
STATE ASSET FORFEITURE FUND	
State Asset Forfeiture	\$ 30,000
TOTAL STATE ASSET FORFEITURE FUND	\$ 30,000
GENERAL FUND STIMULUS GRANTS FUND	
Other Revenue	\$ 6,640
TOTAL GENERAL FUND STIMULUS GRANTS	\$ 6,640
OCCUPANCY TAX FUND	
Occupancy Tax	\$ 760,000
TOTAL OCCUPANCY TAX FUND	\$ 760,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	
Ad Valorem Taxes	\$ 161,019
Interest	\$ 2,000
Other Revenues	1,920
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 164,939
INFRASTRUCTURE FUND	
Cellular Tower Rental	184,600
Interest	\$ 12,000
Other Revenue	67,774
TOTAL INFRASTRUCTURE FUND	\$ 264,374
TOTAL OPERATING REVENUES	\$ 227,823,396

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

HEALTH SELF INSURANCE FUND	
Total Estimated Revenues	\$ 11,242,702
Total Estimated Expenditures	\$ 11,242,702
DENTAL SELF INSURANCE FUND	
Total Estimated Revenues	\$ 365,786
Total Estimated Expenditures	\$ 365,786
VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND	
Total Estimated Revenues	\$ 7,298,093
Total Estimated Expenditures	\$ 7,298,093

City of Gastonia, North Carolina

TECHNOLOGY SERVICES FUND

Total Estimated Revenues	\$	6,555,284
Total Estimated Expenditures	\$	6,555,284

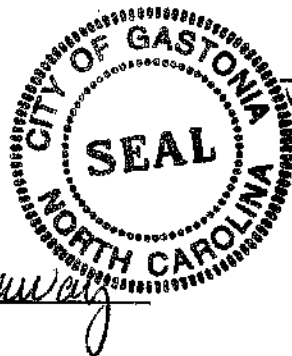
SECTION IV. And there is hereby levied an Ad Valorem Property Tax of \$0.52 on each one-hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2020, for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. Additionally, 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, 2020, for the purpose of raising revenue for the said District.

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

SECTION VI. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2020-2021 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, 2020 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2020-2021 Budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary. Any adjustment between appropriations within a single fund can be approved by the City Manager. Prior year encumbrances that are inadvertently closed may be reappropriated with the City Manager's approval. Any remaining funding for the Unified Development Ordinance/Comprehensive Plan Update and Franklin Urban Sports and Entertainment Complex may be carried over with the City Manager's approval. In addition, Electric Rate Stabilization funding, currently in the Electric Fund, not depleted during the prior fiscal year may be carried over to the Electric Rate Stabilization Fund and/or the Electric Renewal and Replacement Fund with the City Manager's approval.

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

ADOPTED this 2nd day of June, 2020.



Walker E. Reid III
Walker E. Reid, III, Mayor

Sherry A. Dunaway
City Clerk

City of Gastonia, North Carolina

CAPITAL PROJECTS ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS	\$	478,000
GENERAL FUND IMPROVEMENTS	\$	33,005
DOWNTOWN IMPROVEMENTS	\$	1,233,000
WATER AND SEWER IMPROVEMENTS	\$	5,613,900
WATER AND SEWER SYSTEM DEVELOPMENT FEES	\$	821,000
ELECTRIC SYSTEM IMPROVEMENTS	\$	5,396,195
STORMWATER IMPROVEMENTS	\$	597,688
TOTAL CAPITAL PROJECTS	\$	<u>14,339,455</u>

SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the aforementioned appropriations:

AIRPORT IMPROVEMENTS		
NCDOT Aviation Division	\$	150,000
Transfer from Other Funds		<u>16,667</u>
TOTAL AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS		
Transfer from Other Funds	\$	478,000
TOTAL STREET IMPROVEMENTS	\$	478,000
GENERAL FUND IMPROVEMENTS		
Transfer from Other Funds	\$	33,005
TOTAL GENERAL FUND CAPITAL PROJECTS	\$	33,005
DOWNTOWN IMPROVEMENTS		
Transfer from Other Funds	\$	1,233,000
TOTAL STREET IMPROVEMENTS	\$	<u>1,233,000</u>

City of Gastonia, North Carolina

WATER AND SEWER IMPROVEMENTS

Transfer from Other Funds	\$ 5,613,900
TOTAL WATER AND SEWER IMPROVEMENTS	\$ 5,613,900

WATER AND SEWER SYSTEM DEVELOPMENT FEES

Sewer System Development Fee	\$ 150,000
Southeast Sewer System Development Fee	315,000
Water System Development Fee	250,000
Southeast Water System Development Fee	106,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$ 821,000

ELECTRIC SYSTEM IMPROVEMENTS

Transfer from Other Funds	\$ 5,396,195
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	\$ 5,396,195

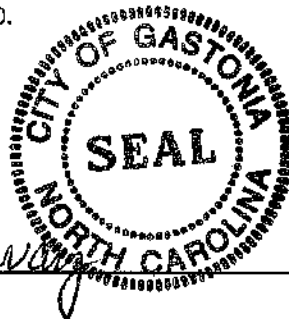
STORMWATER IMPROVEMENTS

Transfer from Other Funds	\$ 597,688
TOTAL STORMWATER IMPROVEMENTS	\$ 597,688

TOTAL CAPITAL PROJECTS	\$ 14,339,455
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SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2020-2021 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, 2020 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 2nd day of June, 2020.



Walker E. Reid III

Walker E. Reid, III, Mayor

Sherry H. Dunaway

 City Clerk

City of Gastonia, North Carolina

COMMUNITY DEVELOPMENT GRANT PROJECTS ORDINANCE

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

SECTION I. The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

COMMUNITY DEVELOPMENT FUND	\$	659,145
108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	20,276
HOME INVESTMENT TRUST FUND	\$	1,195,740
TOTAL GRANT PROJECT APPROPRIATIONS	\$	<u>1,875,161</u>

SECTION II...and that the following revenues will be available during fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	\$	656,830
Repayment/Loan - Homeowner		<u>2,315</u>
TOTAL COMMUNITY DEVELOPMENT FUND	\$	659,145
108 LOAN-DOWNTOWN REVITALIZATION FUND		
Repayment/Loan - Investor	\$	16,680
Fund Balance Appropriated	\$	<u>3,596</u>
TOTAL 108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	20,276
HOME INVESTMENT TRUST FUND		
Federal Home Program	\$	838,740
Sale of Real Property		<u>357,000</u>
TOTAL HOME INVESTMENT TRUST FUND	\$	1,195,740
TOTAL GRANT PROJECT REVENUES	\$	<u>1,875,161</u>

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2020-2021 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, 2020 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 2020-2021 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 2nd day of June, 2020.



Walker E. Reid III
Walker E. Reid, III, Mayor

Sherry H. Dunaway
City Clerk



Consolidated Fee Schedule

Effective July 1, 2020



**Cemetery
Division**

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



Division/Program	Amount
Keep Gastonia Beautiful	
Farmer's Market Rental Deposit	\$200.00
Farmer's Market - Rental Fee per Day	\$60.00
Fleet Services/Airport	
Hangar Rental (Small T-hangar) per month	\$200.00
Hangar Rental (Large T-hangar) per month	\$230.00
Hangar Rental (Small Corporate) per month	\$575.00
Hangar Rental (Large Corporate) per month	\$660.00
Fleet Services/Gastonia Transit	
Single Full Fare Ride	\$1.25
Single Reduced Fare Ride	\$0.60
10 Ride Full Fare Ticket	\$12.00
10 Ride Reduced Fare Ticket	\$6.00
10 Ride ADA Van Ticket	\$25.00
Single Ride ADA van	\$2.50
Sunway Charter/Greyhound Connector	\$7.00
CATS 85X 10 Ride Ticket	\$44.00

Division/Program	Amount
Land Development	
Right-of-Way Utilization Permit (Utility)	\$85.00
Right of Way - Easement Encroachment Permit - Private Facilities	\$85.00
Right of Way Work Permit - Non Utility (Other than Driveway)	\$35.00
Driveway Permit - Residential	** \$35.00
Driveway Permit - Commercial	** \$50.00
Street/Easement Closing Request (Advertisement Req'd)	\$50.00
Street Name Change Request (Advertisement Req'd)	\$100.00
Annexation - Voluntary (Advertisement Req'd)	\$200.00
Advertisement Deposit - Easement/Street Closing, Annexation, Street Name Chg	\$500.00
Performance Bond/Letter of Credit Application	\$150.00
Reimbursement for Services	
Site Plan Review, Less than 1 acre	* \$300.00
Site Plan Review, 1 to 5 acres	* \$600.00
Site Plan Review, Over 5 acres	* \$1,000.00
Subdivision Plan Review	* \$300.00
Subdivision Plan Review - per lot	* \$20.00
Preliminary Plat Review (Major Subdivision)	* \$100.00
Final Plat Review (Minor Subdivision, Easement, Recombination, etc.)	* \$80.00
Final Plat Review (Major Subdivision)	* \$80.00
Final Plat Review (Major Subdivision - per lot)	* \$3.00
Unified Development Review, Less than 5 acres	*** \$600.00
Unified Development Review, 5 - 10 acres	*** \$1,000.00
Unified Development Review, Over 10 acres, each additional acre	*** \$100.00
Flood Development Permit Fringe Area, (Minor)	\$80.00
Flood Development Permit - Fringe Area, Flood Study	\$300.00
Flood Development Permit - Floodway	\$500.00
Inspection Fees	
Site Plan Inspection, Less than 1 acre	** \$50.00
Site Plan Inspection, 1 - 5 acres	** \$75.00
Site Plan Inspection, Over 5 acres	** \$100.00
Final Inspection Fee	** \$200.00
Unified Development, Inspection, Less than 5 acres	** \$225.00
Unified Development, Inspection, 5 - 10 acres	** \$425.00
Unified Development, Inspection, Over 10 acres	** \$425.00
Unified Development, Inspection, Over 10 acres, each additional acre	** \$50.00
Water Permit Process, Inspection (minimum \$250.00), per LF	\$1.00
Sewer Permit Process, Inspection (minimum \$250.00), per LF	\$1.00
* "Re-review" of site plans/subdivision plans/plats reviewed more than three (3) times will result in duplicate	
** "Re-inspection" of driveways/site plans/unified developments more than two (2) times will result in duplicate	
*** Applicable site plan review fees to apply for sites within the unified development	

Division/Program	Amount
Sale of City Publications	
Black & White Plan Copies - All Sizes, per page	\$1.00
Color Plot Charge - 11" x 17", per page	\$2.00
Color Plot Charge - 18" x 24", per page	\$6.00
Color Plot Charge - 24" x 36", per page	\$13.00
Color Plot Charge - 36 x 48", per page	\$19.00
Other Permits, Fees and Charges	
Children at Play Sign Installation	\$25.00
Engineering Reports, per page	\$0.05
FHA/VA Letter	\$20.00
Flood Letter	\$20.00
Land Development - Water Permit, Application Fee	\$300.00
Water Reimbursement Contract Application (Legal Review Fee)	3 \$125.00
Land Development - Sewer Permit, Application Fee	\$400.00
Sewer Reimbursement Contract Application (Legal Review Fee)	3 \$125.00
Water/Sewer/Street Availability Letter	\$20.00
Water Meter Fee (Meter Size to Determine Fee)	2 Varies
Payment in Lieu of Sidewalks	1 Varies
Payment in Lieu of Streets	1 Varies
Noise Permit - Permit Requested 48 Hours in Advance of Permit	\$5.00
Noise Permit - Permit Requested Less than 48 Hours in Advance of Permit	\$25.00
Event Permit/Temporary Street Closing Permit	\$30.00

Notes:

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

Division/Program

Amount

Effective July 1, 2020

Building Permit Fee Schedule

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

Minimum Fee

\$50.00

Building Value Amounts:

Building Value	Fee
\$ 0-999.00	\$ 50.00
\$ 1,000.00	\$ 50.00
\$ 2,000.00	\$ 50.00
\$ 3,000.00	\$ 50.00
\$ 4,000.00	\$ 50.00
\$ 5,000.00	\$ 50.00
\$ 6,000.00	\$ 56.00
\$ 7,000.00	\$ 62.00
\$ 8,000.00	\$ 68.00
\$ 9,000.00	\$ 74.00
\$ 10,000.00	\$ 80.00
\$ 11,000.00	\$ 86.00
\$ 12,000.00	\$ 92.00
\$ 13,000.00	\$ 98.00
\$ 14,000.00	\$ 104.00
\$ 15,000.00	\$ 110.00
\$ 16,000.00	\$ 116.00
\$ 17,000.00	\$ 122.00
\$ 18,000.00	\$ 128.00
\$ 19,000.00	\$ 134.00
\$ 20,000.00	\$ 140.00
\$ 21,000.00	\$ 146.00
\$ 22,000.00	\$ 152.00
\$ 23,000.00	\$ 158.00
\$ 24,000.00	\$ 164.00
\$ 25,000.00	\$ 170.00
\$ 26,000.00	\$ 176.00
\$ 27,000.00	\$ 182.00
\$ 28,000.00	\$ 188.00
\$ 29,000.00	\$ 194.00
\$ 30,000.00	\$ 200.00
\$ 31,000.00	\$ 206.00
\$ 32,000.00	\$ 212.00
\$ 33,000.00	\$ 218.00
\$ 34,000.00	\$ 224.00
\$ 35,000.00	\$ 230.00
\$ 36,000.00	\$ 236.00
\$ 37,000.00	\$ 242.00
\$ 38,000.00	\$ 248.00
\$ 39,000.00	\$ 254.00
\$ 40,000.00	\$ 260.00

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

Division/Program

Amount

Effective July 1, 2020

Building Value Amounts (continued)

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

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

Additional Charges for Building Permits:

- Technology Charge - 5% of Total Permit Fee
- Commercial Plan Review - 15% of Permit Fee
- Zoning Permit Fees - \$35 = 5% Technology Fee
- Re-Inspection Fee, per trip

\$50.00

Mobile Homes & Trailers

- Mobile Home - singlewide
- Mobile Home - doublewide/triplewide
- Construction Trailers

\$300.00
\$400.00
\$50.00

Demolition

- Single-Family Residence
- Commercial
- Industrial

\$75.00
\$100.00
\$100.00

Moving Permits (non-refundable)

\$200.00

Swimming Pools

- Above Ground
- In-Ground

\$50.00
\$120.00

Accessory Buildings

- Up to 144 sq. ft.
- >144 sq. ft. - 600 sq. ft.
- >600 sq. ft.

\$50.00
\$75.00
Bldg. Cost

Division/Program	Amount
Effective July 1, 2020	
Other Fees & Charges	
Daycare/Family Care Inspection	\$150.00
Certificate of Occupancy	\$75.00
ABC Inspection	\$75.00
Miscellaneous or Change of Tenant	\$75.00
Change of Use	\$75.00
Tents	\$75.00
Temporary Power	\$50.00

Note: Penalty for Working w/out Permit - Fees Double

Division/Program

Amount

Effective September 1, 2020

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\$ 81,000.00	\$ 475.00

Division/Program

Amount

Effective September 1, 2020

Building Value Amounts (continued)

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\$ 96,000.00	\$ 550.00	\$ 3,000,000.00	\$ 8,995.00

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Commercial Plan Review	15% of Permit Fee
Zoning Sign Permit Fee	\$150.00 + 5% Technology Charge
Re-Inspection Fee, per trip	\$50.00

Mobile Homes & Trailers

Mobile Home - singlewide	\$300.00
Mobile Home - doublewide/triplewide	\$400.00
Construction Trailers	\$50.00

Demolition

Single-Family Residence	\$75.00
Commercial	\$100.00
Industrial	\$100.00

Moving Permits (non-refundable)

\$200.00

Swimming Pools

Above Ground	\$50.00
In-Ground	\$120.00

Accessory Buildings

Up to 144 sq. ft.	\$50.00
>144 sq. ft. - 600 sq. ft.	\$75.00
>600 sq. ft.	Bldg. Cost

Division/Program	Amount
Effective September 1, 2020	
Other Fees & Charges	
Daycare/Family Care Inspection	\$150.00
Certificate of Occupancy	\$75.00
ABC Inspection	\$75.00
Miscellaneous or Change of Tenant	\$75.00
Change of Use	\$75.00
Tents	\$75.00
Temporary Power	\$50.00

Note: Penalty for Working w/out Permit - Fees Double

Division/Program	Amount
Billing & Customer Service - Fees & Penalties	
Service Connection Fee	\$10.00
Late Fee - 1.50% of Past Due Balance with Minimum of:	\$5.00
Administration Fee	\$25.00
Same Day New Service - After 3:00 pm	\$35.00
Reconnection Fee	\$25.00
Reconnection Fee - After Hours	\$60.00
Returned Check Fee - NCGS 25-3-506	\$25.00
Meter Re-Read Fee (Customer Request)	\$10.00
Utility Deposits for New Service - Residential	
<u>Inside City</u>	
Electric - Minimal Risk	\$140.00
Electric - Substantial Risk	\$200.00
Water - Minimal Risk	\$30.00
Water - Substantial Risk	\$50.00
Sewer - Minimal Risk	\$30.00
Sewer - Substantial Risk	\$50.00
<u>Outside City</u>	
Water - Minimal Risk	\$50.00
Water - Substantial Risk	\$75.00
Sewer - Minimal Risk	\$50.00
Sewer - Substantial Risk	\$75.00
Utility Deposits for New Service - Non Residential	
Two (2) Times Average Bill amount for Location where services are being requested. For new locations, or those without adequate usage history, deposit amount will be determined by the Financial Services Dept.	Varies
	Varies
Tampering Charges - City Code Section 14-52(10)	
First occurrence	\$55.00
Second occurrence	\$100.00
Third occurrence	\$250.00
Each subsequent occurrence	\$500.00
Please note that the above charges <u>do not include</u> costs associated with repairing or replacing damaged City property such as locking meters, meter removal or reconnection fees.	
Other Fees	
Meter Lock/Pull Fee	\$55.00
Extra Field Trip Fee	\$35.00

Division/Program		Amount
NC State Fire Code Permits		
<u>Code</u>	<u>Description</u>	
105.3.3	Construction Re-inspection	\$75.00
105.4.1	Plan Review Fee	\$100.00
105.6.1	Aerosol Products	\$50.00
105.6.2	Amusement Buildings	\$100.00
105.6.3	Aviation Facilities	\$50.00
105.6.4	Carnivals and fairs	\$50.00
105.6.5	Cellulose Nitrate Film: store, handle or use in Group A occupancy	\$50.00
105.6.6	Combustible Dust Producing Operations	\$50.00
105.6.7	Combustible Fibers: storage and handling > 100 cu. ft.	\$50.00
105.6.8	Compressed Gases	\$50.00
105.6.9.1	Covered Mall Buildings (see code for special conditions)	\$50.00
105.6.9.2	Covered Mall Buildings - display of liquid fuel vehicles	\$50.00
105.6.9.3	Covered Mall Buildings - use of open flame or flame producing equipment	\$50.00
105.6.10	Cryogenic Fluids	\$50.00
105.6.11	Cutting & Welding	\$50.00
105.6.12	Dry Cleaning Plants	\$50.00
105.6.13	Exhibits & Trade Shows	\$50.00
105.6.14	EXPLOSIVES storage, handling, use Chapter 33	\$50.00
105.6.15	Fire Hydrants & Valves: to use or operate	\$50.00
105.6.16-01	F/C Use or operate pipeline containing flam. liquid	\$50.00
105.6.16-02	F/C Store, handle, use > 5 gallons inside/10 gal. outside (Class I) F/C Store, handle, use Class II or III > 25 gal. inside or 60 gal.	\$50.00
105.6.16-03	outside	\$50.00
105.6.16-04	F/C Class IIIB	\$50.00
105.6.16-05	Remove Class I or II from underground tank	\$50.00
105.6.16-06	F/C Operate tank vehicles, equipment, dispensing stations F/C Install, Alter, Remove, Abandon, Place temporarily out of	\$50.00
105.6.16-07	service	\$50.00
105.6.16-08	F/C Change contents of tank to > hazard	\$50.00
105.6.16-09	F/C Manufacture, process, blend or refine	\$50.00
105.6.16-10	F/C Dispense liquid fuel into tanks of motor vehicles	\$50.00
105.6.16-11	F/C Utilize a site for dispensing fuel from tank vehicle	\$50.00
105.6.17	Floor Finishing Class I or II > 350 sq. ft.	\$50.00
105.6.18	Fruit and crop ripening	\$50.00
105.6.19	Fumigation	\$50.00
105.6.20	Hazardous Materials (store, transport, dispense, use, handle)	\$100.00
105.6.21	Hazardous Materials Facilities	\$50.00

Division/Program		Amount
NC State Fire Code Permits (continued)		
<u>Code</u>	<u>Description</u>	
105.6.22	High Pile Storage (area > 500 sq. ft.)	\$50.00
105.6.23	Hot Work	\$50.00
105.6.24	Industrial Ovens	\$50.00
105.6.25	Lumber Yards & Woodworking Plants > 100,000 board ft.	\$50.00
105.6.26	Liquid/Gas Fueled vehicles in place of assembly	\$50.00
105.6.28	Magnesium > 10 lbs.	\$50.00
105.6.29	Misc. Combustible Storage (amounts > 2,500 sq. ft.)	\$50.00
105.6.30	Open Burning (except in violation of City ordinance)	\$50.00
105.6.31	To remove paint with a torch	\$50.00
105.6.32	Open Flames & Candles	\$50.00
105.6.33	For an organic-coating manufacturing operations	\$50.00
105.6.34	Place of Assembly (except non-profits)	\$50.00
105.6.35	For removal of service Private Fire Hydrants	\$100.00
105.6.36	Pyrotechnic Special Effects Materials	\$100.00
105.6.37	For Storage or handling of more than 25 lbs of cellulose nitrate	\$50.00
105.6.38	Refrigeration Equipment	\$50.00
105.6.39	Repair Garages	\$50.00
105.6.40	Rooftop heliports	\$50.00
105.6.41	Spraying or dipping	\$50.00
105.6.42	Storage of scrap tires and tire by-products	\$50.00
105.6.43	Temporary membrane structures, tents and canopies	\$50.00
105.6.44	Tire re-building plants	\$50.00
105.6.45	Waste handling	\$50.00
105.6.46	Wood Products (chips, lumber, plywood > 200 cu. ft.)	\$50.00
105.7.1	Construction of Fire Sprinkler or Automatic Fire Extinguishing Systems	\$52.50
105.7.2	Construction of Battery Systems	\$52.50
105.7.3	Construction of Compressed Gas Systems	\$52.50
105.7.4	Construction of Cryogenic Fluid Systems	\$52.50
105.7.5	Construction of Fire Alarm and Detection Systems	\$52.50
105.7.6	Construction of Fire Pumps and Related Equipment	\$52.50
105.7.7	Construction of Flammable and Combustible Liquid Systems	\$52.50
105.7.8	Construction Permit for Hazardous Materials Systems	\$52.50
105.7.9	Construction of Industrial Ovens	\$52.50
105.7.10	Construction Permit for Installation of LP Gas System	\$52.50
105.7.11	Construction Permit for Installation of Private Hydrants	\$52.50
105.7.12	Construction Permit for Installing Spray Room, Dip Tank, or Both	\$52.50
105.7.13	Construction Permit for Installing Standpipe Systems	\$52.50
105.7.14	Temporary Air Supported membrane structure & Tents in excess of 400 sq ft.	\$52.50



<u>Division/Program</u>		<u>Amount</u>
Other Fees & Charges		
<u>Code</u>	<u>Description</u>	
GFD-01	Haz-Mat Standby per hour	\$200.00
GFD-02	Standby Assistance per hour	\$150.00
GFD-03	Excessive False Alarms (> than 3 per annum) 4th alarm	\$100.00
GFD-04	Excessive False Alarms (> than 3 per annum) 5th alarm	\$200.00
GFD-05	Excessive False Alarms (> than 3 per annum) > 5 each @	\$250.00
GFD-06	Fire Hydrant Flow Tests	\$100.00
GFD-07	Fire Report (single report)	\$3.00
GFD-08	Fire Report (additional reports) @ per page of	\$0.50
GFD-09	Fireworks Display	\$200.00
GFD-10	Blasting, one day	\$100.00
GFD-11	Blasting, two or more days	\$200.00
GFD-12	Third Reinspection Service Charge	\$50.00
GFD-12	Each violation still evident will also carry a charge of no less than \$50.00	\$50.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics			
Boys Baseball			
Spring League			
5-6 Tee ball			
Team registration (+ \$5 per child)	\$35.00	\$85.00	
Individual registration (per child)	\$50.00	\$60.00	
7-8 Coach Pitch			
Team registration (+ \$5 per child)	\$35.00	\$275.00	
Individual registration (per child)	\$50.00	\$60.00	
9-10 & 11-12 Boys Baseball			
Team registration (+ \$5 per child)	\$35.00	\$450.00	
Individual registration (per child)	\$60.00	\$70.00	
13-15 Boys Baseball			
Team registration (+ \$5 per child)	\$35.00	\$500.00	
Individual registration (per child)	\$60.00	\$70.00	
Fall League			
7-8 Coach Pitch			
Team registration (+ \$5 per child)	\$225.00	\$275.00	
Individual registration (per child)			\$55.00
9-10 & 11-12 Boys Baseball			
Team registration (+ \$5 per child)	\$400.00	\$450.00	
Individual registration (per child)			\$65.00
13-15 Boys Baseball			
Team registration (+ \$5 per child)	\$450.00	\$500.00	
Individual registration (per child)			\$65.00
Girls Fast Pitch Softball			
Spring League			
8U Coach Pitch			
Team registration (+ \$5 per child)	\$35.00	\$275.00	
Individual registration (per child)	\$40.00	\$50.00	
10U, 12U & 14U Girls			
Team registration (+ \$5 per child)	\$35.00	\$450.00	
Individual registration (per child)	\$50.00	\$60.00	
Fall League			
8U Coach Pitch			
Team registration (+ \$5 per child)	\$225.00	\$275.00	
Individual registration (per child)			\$50.00
10U, 12U & 14U Girls			
Team registration (+ \$5 per child)	\$400.00	\$450.00	
Individual registration (per child)			\$60.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics (continued)			
Girls Volleyball			
Spring League			
7-9, 10-12 & 13-15 Girls Volleyball			
Team registration (+ \$5 per child)	\$35.00	\$200.00	
Individual registration (per child)	\$40.00	\$50.00	
Fall League			
7-9, 10-12 & 13-15 Girls Volleyball			
Team registration (+ \$5 per child)	\$150.00	\$200.00	
Individual registration (per child)			\$55.00
Youth Basketball			
Winter League			
Team registration (+\$5 per child)			
3-4 Coed Basketball	\$35.00	\$85.00	
5-6 Coed Basketball	\$35.00	\$175.00	
7-8 Coed Basketball	\$35.00	\$450.00	
8-10 Girls Basketball	\$35.00	\$450.00	
9-10 Boys Basketball	\$35.00	\$450.00	
10-12 Girls Basketball	\$35.00	\$450.00	
11-12 Boys Basketball	\$35.00	\$450.00	
13-15 Girls Basketball	\$35.00	\$450.00	
13-15 Boys Basketball	\$35.00	\$450.00	
Senior High Boys Basketball	\$35.00	\$450.00	
Individual registration (per child)	\$40.00	\$50.00	
Summer League			
Team registration (+\$5 per child)			
7-8 Coed Basketball	\$400.00	\$450.00	
8-10 Girls Basketball	\$400.00	\$450.00	
9-10 Boys Basketball	\$400.00	\$450.00	
11-12 Boys Basketball	\$400.00	\$450.00	
13-15 Boys Basketball	\$400.00	\$450.00	
Individual registration (per child)			\$65.00
Youth Coed Soccer			
Fall League			
3-4 & 5-6 Coed Soccer			
Team registration (+ \$5 per child)	\$35.00	\$150.00	
Individual registration (per child)	\$35.00	\$45.00	

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics (continued)			
Youth Coed Soccer			
Fall League			
7-8 Coed Soccer			
Team registration (+ \$5 per child)	\$35.00	\$275.00	
Individual registration (per child)	\$40.00	\$50.00	
9-10, 11-12 & 13-15 Coed Soccer			
Team registration (+ \$5 per child)	\$35.00	\$350.00	
Individual registration (per child)	\$40.00	\$50.00	
Spring League			
3-4 & 5-6 Coed Soccer			
Team registration (+ \$5 per child)	\$100.00	\$150.00	
Individual registration (per child)	\$55.00	\$65.00	
7-8 Coed Soccer			
Team registration (+ \$5 per child)	\$225.00	\$275.00	
Individual registration (per child)	\$65.00	\$75.00	
9-10, 11-12 & 13-15 Coed Soccer			
Team registration (+ \$5 per child)	\$300.00	\$350.00	
Individual registration (per child)	\$65.00	\$75.00	
Youth Coed Flag Football			
Spring League			
6-13 Coed Flag Football (per child)			\$30.00
Fall League			
6-13 Coed Flag Football (per child)			\$55.00
Adult Sports (per team)			
Adult Softball			
1 Umpire	\$325.00	\$375.00	
2 Umpires	\$650.00	\$700.00	
Adult Basketball			
2 Officials/2 Scorekeepers	\$550.00	\$600.00	
Adult Volleyball			
1 Official	\$225.00	\$275.00	
Adult Kickball			
1 Umpire	\$325.00	\$375.00	
Adult Dodgeball			
1 Official	\$225.00	\$275.00	
Adult Flag Football			
	\$300.00	\$350.00	

Division/Program	Amount		
	City Resident/Team	Non-City Resident/Team	All
Community Centers - Adult Recreation Center, Bradley Center, Erwin Center, Phillips Center and T Jeffers Center			
Facility Use - Club Activity, Meeting Rooms			
Non-Profit 0-4 Hours	\$25.00	\$40.00	
Profit 0-4 Hours	\$55.00	\$75.00	
Gymnasium Use			
Non-Profit 0-4 Hours	\$120.00	\$160.00	
Profit 0-4 Hours	\$220.00	\$310.00	
Kitchen Use			
Non-Profit 0-4 Hours			\$20.00
Profit 0-4 Hours			\$40.00
Personnel Fee during non-operating hours (per hour)			\$30.00
Janitorial Service			\$50.00
Large Picnic Shelter	\$20.00	\$30.00	
Swimming Pools			
Erwin Center			
Swimming (daily)			\$2.00
Swimming lessons (partnership with YMCA)			Free
Group Rentals (two hours)			
25 & Under	\$125.00	\$175.00	
25-50	\$200.00	\$250.00	
51-150	\$300.00	\$350.00	
151-250	\$400.00	\$450.00	
Lineberger Park			
Swimming (per session)			\$4.00
Swim lessons - two week session (8 lessons)			\$25.00
Group Rentals (two hours)			
25 & Under	\$250.00	\$300.00	
26-75	\$325.00	\$375.00	
76-125	\$400.00	\$450.00	
126-175	\$475.00	\$525.00	
176-225	\$550.00	\$600.00	
226-300	\$625.00	\$675.00	

Division/Program	Amount		
	City Resident/Team	Non-City Resident/Team	All
Athletic Fields - Bradley Center, Erwin Center, Ferguson Park, Phillips Center, Sims Park Junior and Little League fields and T Jeffers Center			
Daytime Use of Athletic Fields			
Per hour, per field	\$15.00	\$20.00	
Night Use of Athletic Fields			
Per hour, per field	\$30.00	\$35.00	
Softball Complex (includes all 4 Fields)			
Per day	\$300.00	\$400.00	
Lights, per hour, per field			\$20.00
Initial Field Preparation (per field)			\$50.00
Between Game Field Preparation (per field)			\$25.00
<i>(City to receive 25% of gross revenues if user charges admission)</i>			
Lineberger Park			
Shelter Rental			
#1 All day rental, 9 tables w/ grill	\$30.00	\$40.00	
#2 All day rental, 3 tables w/ grill	\$15.00	\$25.00	
#3 All day rental, 2 tables w/ grill	\$15.00	\$25.00	
#4 All day rental, 4 tables no grill	\$15.00	\$25.00	
#5 All day rental, 4 tables no grill	\$15.00	\$25.00	
#6 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$35.00	\$45.00	
Train			
Per person, per ride			\$1.00
Group/Private Rentals (per hour)	\$75.00	\$100.00	
Martha Rivers Park			
Shelter Rental			
#1 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$35.00	\$45.00	
#2 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	\$35.00	\$45.00	
Martha Rivers Park Youth Complex - Baseball/Soccer Fields			
Per field, per game (2 hrs)	\$40.00	\$50.00	
Per day (four fields)	\$600.00	\$800.00	
Initial Field Preparation (per field)			\$50.00
Between Game Field Preparation (per field)			\$25.00

Division/Program	Amount		
	City Resident/Team	Non-City Resident/Team	All
Rankin Lake Park			
Building Rentals			
Non Profit/Group	\$200.00	\$400.00	
Commercial/For Profit	\$300.00	\$600.00	
Security Deposit (refundable)			\$100.00
Normal building rental period ends with the park closing at dusk. Additional hours may be purchased in advance for an hourly fee.			\$30.00
Picnic Shelters			
Small - 3 tables w/ grill	\$15.00	\$25.00	
Large - 9 tables w/ grill	\$25.00	\$35.00	
Corporate Shelters (4 hour session)	\$75.00	\$100.00	
Corporate Shelters (both sessions)	\$125.00	\$175.00	
Lake Front Rentals			
Daily Fishing Permits			
15 & under	\$1.00	\$2.00	
16 & older	\$2.00	\$3.00	
70 & older	\$1.00	\$1.00	
Boat Rentals			
Jon Boat/Canoe			
Without motor, per hour			\$5.00
Without motor, per day*			\$20.00
With motor, per hour			\$8.00
With motor, per day*			\$35.00
* One daily fishing permit included with daily boat rental			
Kayak			
per hour			\$5.00
Pedalboats			
per half hour			\$5.00
per hour			\$8.00
Launch fees for personal vessel			\$5.00
Sims Park			
Baseball			
Non-profit (local civic, charitable)			
Day, per hour	\$20.00	\$30.00	
Night, per hour	\$40.00	\$50.00	
Profit - Tournaments			
Day	\$250.00	\$350.00	
Nights/Weekends/Holidays	\$350.00	\$500.00	

Division/Program	Amount		
	City Resident/Team	Non-City Resident/Team	All
Sims Park (continued)			
Baseball			
Initial Field Preparation (per field)			\$100.00
Between Game Field Preparation (per field)			\$50.00
Musical Events/Special Events/ Commercial			
Non-profit (local or City school, civic, charitable)			
Day, per hour	\$20.00	\$30.00	
Nights, Weekends, Holidays, per hour	\$40.00	\$50.00	
Commercial - For Profit			
Per day			\$1,000.00
Tennis Court Reservations			
Per court, per hour	\$2.00	\$3.00	
Tournaments (per court, per hour)	\$3.00	\$4.00	
Co-sponsored Events			No Charge
Rotary Pavilion Rental			
Rental Fee Per Day - Government/Non-Profit/City Resident			\$100.00
Rental Fee Per Day - Non-Government/For Profit/Non-City Resident			\$200.00
Trash Deposit (Refundable)			\$100.00
Event Permit			\$30.00
Noise Permit			\$5.00
Temporary Street Closing			\$30.00
Equipment Rentals			
Aluminum Bleachers (3 rows, 15 feet long)			
Per bleacher, per day			\$50.00
Delivery and pick up fee			\$150.00
Dance Floor			
20 x 20			\$50.00
30 x 30			\$75.00
40 x 40			\$100.00
Delivery, set up and pick up fee			\$150.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Skeet & Trap			
Per round (includes 25 targets)	\$4.50	\$5.00	
Group Rentals / Corporate Events			
Field rental, per hour (includes targets and safety instructions)	\$75.00	\$100.00	
Multiple field use and groups over 10 will require an additional staff member at an hourly rate.			\$30.00

Instructional Programs

Fees for instructional programs shall be set at a rate that will defray direct costs including the instructor, materials and supplies and certain indirect costs.

All outside City residents will be charged \$5.00 more per class than City residents with the City retaining the entire \$5.00.

The Parks and Recreation Director or his/her designee has the authority to negotiate terms and associated fees with groups requesting the use of parks and other recreation facilities for major group functions, tournaments, or public special events, both profit and non-profit in nature.

<u>Division/Program</u>	<u>Amount</u>
Effective July 1, 2020	
Application for Rezoning	
From any district to a single-family district	\$ 300.00
Plus \$6 each acre	\$ 6.00
From any district to a multi-family district	\$ 425.00
Plus \$25 each acre	\$ 25.00
From any residential or office district to an office district	\$ 425.00
Plus \$25 each acre	\$ 25.00
From a business or an industrial district to an office district	\$ 300.00
Plus \$6 each acre	\$ 6.00
From a residential or an office district to a business district	\$ 425.00
Plus \$35 each acre	\$ 35.00
From one business district to another business district	\$ 425.00
Plus \$30 each acre	\$ 30.00
From any residential district to an industrial district	\$ 425.00
Plus \$6 each acre	\$ 6.00
From any non-residential district or RA district to any industrial district	\$ 425.00
Plus \$6 each acre	\$ 6.00
From any district to a Planned District (PUD or PRD)	\$ 425.00
Plus \$6 each acre	\$ 6.00
Other	\$ 200.00
Plus \$6 each acre	\$ 6.00
Other Hearings/Permits	
Amendment to Conditional District	\$ 250.00
Plus \$6 each acre	\$ 6.00
Staff approved minor alteration to Conditional or Special Use Permit	\$ 50.00
Conditional Use Permits, Residential	\$ 180.00
Plus \$6 each acre	\$ 6.00
Conditional Use Permits, Non-Residential	\$ 180.00
Plus \$6 each acre	\$ 6.00
RMF/BC-1 Site Plan Change	\$ 250.00
Plus \$6 each acre	\$ 6.00
Board of Adjustment Hearing Variance - Single Family Residential	\$ 110.00
Board of Adjustment Hearing Variance - Non-Residential	\$ 175.00
Plus \$5 each acre	\$ 5.00
Board of Adjustment Appeals	\$ 100.00
Board of Adjustment Special Exceptions	\$ 100.00
Event Permit - carnival, circus, rodeo, or similar (see section 5-22)	\$ 125.00
Zoning Permit, \$35 + 5% Technology Fee	\$ 36.75
Zoning Verification Letter, \$45 + 5% Technology Fee	\$ 47.25
General Sign Permit Fee	
Freestanding Sign, \$50 + 5% Technology Fee	\$ 52.50

<u>Division/Program</u>	<u>Amount</u>
Effective July 1, 2020	
Electronic Changeable Message Board, typically LED	
Freestanding or other exterior building-mounted \$400 + 5% Technology Fee	\$ 420.00
Storefront window type, \$150 + 5% Technology Fee	\$ 157.50
Publications	
Comprehensive Plan	\$ 30.00
GIS service, 8 1/2" x 11" Color Map	\$ 1.00
GIS service, 8 1/2" x 14" Color Map	\$ 1.00
GIS service, 11" x 17" Color Map	\$ 2.00
GIS service, 18" x 24" Color Map	\$ 6.00
GIS service, 24" x 36" Color Map	\$ 13.00
GIS service, 36" x 48" Color Map	\$ 19.00
GIS Aerials & Custom Maps (\$8 per quarter hour to create)	\$ 8.00
Plus \$1 per sq.ft. for plotting	\$ 1.00
Unified Development Ordinance (UDO)	\$ 25.00
Unified Development Ordinance (UDO) Updates	\$ 15.00
Zoning Map (B/W)	\$ 15.00
Zoning Map (Color)	\$ 25.00

<u>Division/Program</u>	<u>Amount</u>
Effective September 1, 2020	
Application for Rezoning	
General Rezoning (Map Amendment) Request	\$500.00
Plus \$25 per acre	\$25.00
Conditional District Rezoning (Map Amendment, Conditional)	\$800.00
Plus \$25 per acre	\$25.00
Other Hearings	
Amendment to Conditional District (Public Hearing Required)	\$400.00
Amendment to Conditional District (Administrative Approval)	\$250.00
Special (Conditional) Use Permit, Residential	\$565.00
Special (Conditional) Use Permit, Non-Residential	\$565.00
Plus \$40 per acre	\$40.00
Vested Rights	\$500.00
Text Amendments	\$500.00
Board of Adjustment Hearing Variance & Special Exceptions	\$565.00
Board of Adjustment Appeals	\$150.00
Zoning Letters (Add 5 % Technology Fee to Permit Fee)	
Zoning Verification Letter	\$45.00
Zoning Reviews and Inspections	
Zoning Review Fee	\$150.00
Zoning Review Fee (Temporary Uses)	\$100.00
Zoning Re-Inspection Fee	\$50.00
Sign Permits (Add 5 % Technology Fee to Permit Fee)	
Zoning Sign Permit Fee	\$150.00
Electronic Changeable Message Board, typically LED	
ECMS Sign Fee (Freestanding & Attached/Wall)	\$400.00
ECMS Storefront Sign Fee (Per UDO section 12.15)	\$150.00
Publications	
Comprehensive Plan	\$30.00
GIS service, 8 1/2" x 11" Color Map	\$1.00
GIS service, 8 1/2" x 14" Color Map	\$1.00
GIS service, 11" x 17" Color Map	\$2.00
GIS service, 18" x 24" Color Map	\$6.00
GIS service, 24" x 36" Color Map	\$13.00
GIS service, 36" x 48" Color Map	\$19.00
GIS Aerials & Custom Maps (\$8 per quarter hour to create)	\$8.00
Plus \$1 per sq.ft. for plotting	\$1.00
Unified Development Ordinance (UDO)	\$25.00
Unified Development Ordinance (UDO) Updates	\$15.00
Zoning Map (B/W)	\$15.00
Zoning Map (Color)	\$25.00

Division/Program	Amount
Firing Range - Public Access Day	
City Residents	\$5.00
Non-City Residents	\$10.00
Parking Violations	
Civil Penalty - City Code 6-291(b)	\$5.00
Civil Penalty on Amounts unpaid after ten (10) days - City Code 6-291(b)	\$26.00
Photo Monies	
Report copies for non-city residents	\$1.00
Fingerprints	\$10.00
Noise Permits- 48 hrs in advance	\$5.00
Noise Permit - Less than 48 hours in advance	\$25.00
Publications	
Rental Property Manual	\$10.00
Other Permits, Fees & Charges	
Precious Metal/Pawn Application	\$180.00
Adult Business Fee	\$500.00



Listed below is a summary of Electric Service rates. Full rate schedule descriptions are available upon request.

SCHEDULE RS - Residential Service

Effective Date 7/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$19.00	\$19.00
ENERGY CHARGE		
All kWh	\$0.10577 per kWh	\$0.09577 per kWh

SCHEDULE CS - Small Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 7/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: < 100kW		
FACILITY CHARGE	\$28.00	\$28.00
FIRST 30 kW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 30 kW OF BILLING DEMAND	\$13.00 per kW	\$12.00 per kW
ENERGY CHARGE		
First 3,000 kWh	\$0.13899 per kWh	\$0.13399 per kWh
All additional kWh	\$0.09000 per kWh	\$0.08500 per kWh

SCHEDULE CM - Medium Com. Service

Minimum Billing Demand = 30 kW

Effective Date 7/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: >= 100 kW & < 250kW		
FACILITY CHARGE	\$45.00	\$45.00
ALL kW OF BILLING DEMAND	\$14.00	\$12.00 per kW
ENERGY CHARGE	\$0.06716 per kWh	\$0.06216 per kWh

SCHEDULE CL - Large Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 7/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: >= 250 kW & < 500kW		
FACILITY CHARGE	\$85.00	\$85.00
ALL kW OF BILLING DEMAND	\$14.00	\$11.00 per kW
ENERGY CHARGE	\$0.06650 per kWh	\$0.06150 per kWh

SCHEDULE CXL - Very Large Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 7/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Load C >= 500 kW		
FACILITY CHARGE	\$105.00	\$105.00
ALL kW OF BILLING DEMAND	\$14.00	\$12.00 per kW
ENERGY CHARGE	\$0.06638 per kWh	\$0.06138 per kWh



Public Utilities
Electric Rates

SCHEDULE CO - Commercial Other

No Minimum Billing Demand

Effective Date 7/1/2020	SUMMER MONTHS		WINTER MONTHS	
Conditions: No kW Restrictions	(June - September)		(October - May)	
FACILITY CHARGE	\$28.00		\$28.00	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$4.00	per kW	\$4.00	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.13899	per kWh	\$0.13399	per kWh
All Additional kWh	\$0.11429	per kWh	\$0.10929	per kWh

SCHEDULE TOU - Lg. General Time of Use

Minimum Billing Demand = 50% of Contract Demand

Effective Date 7/1/2020	SUMMER MONTHS		WINTER MONTHS	
Conditions: >= 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$151.25		\$151.25	
ALL kW OF BILLING DEMAND	\$15.00	per kW	\$13.00	per kW
ENERGY CHARGE				
All kWh	\$0.06488	per kWh	\$0.05988	per kWh

SCHEDULE IS - Small Industrial Service

No Minimum Billing Demand

Effective Date 7/1/2020	SUMMER MONTHS		WINTER MONTHS	
Conditions: < 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$55.00		\$55.00	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$14.00	per kW	\$13.00	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.15440	per kWh	\$0.14940	per kWh
All Additional kWh	\$0.09000	per kWh	\$0.08500	per kWh

SCHEDULE IM - Medium Industrial Service

No Minimum Billing Demand

Effective Date 7/1/2020	SUMMER MONTHS		WINTER MONTHS	
Conditions: >= 100 kW & < 500 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$100.00		\$100.00	
ALL kW OF BILLING DEMAND	\$13.00	per kW	\$12.00	per kW
ENERGY CHARGE	\$0.06170	per kWh	\$0.05670	per kWh

SCHEDULE IL - Large Industrial Service

No Minimum Billing Demand

Effective Date 7/1/2020	SUMMER MONTHS		WINTER MONTHS	
Conditions: >500 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$160.00		\$160.00	
ALL kW OF BILLING DEMAND	\$14.00	per kW	\$13.00	per kW
ENERGY CHARGE	\$0.06551	per kWh	\$0.06051	per kWh



Public Utilities

Electric Rates

SCHEDULE OP - On Peak rate (OP-03-31)

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020 (2500kW+)

Applications: >= 2,500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$850.00		\$850.00	
MONTHLY BILLING DEMAND	\$15.00	per kW	\$5.25	per kW
EXCESS DEMAND	\$3.00	per kW	\$3.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.06086	per kWh	\$0.05553	per kWh
Off-Peak kWh	\$0.05795	per kWh	\$0.05410	per kWh

SCHEDULE CO1I - Coincident Peak Rate 08-11

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020

Applications: >= 100 kW & < 500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$150.00		\$150.00	
MONTHLY BILLING DEMAND	\$19.20	per kW	\$6.00	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.05329	per kWh	\$0.05000	per kWh
Off-Peak kWh	\$0.04945	per kWh	\$0.04726	per kWh

SCHEDULE CO2C - Coincident Peak Rate 08-2C

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020

Applications: >= 250 kW & < 750 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$850.00		\$850.00	
MONTHLY BILLING DEMAND	\$19.00	per kW	\$6.00	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04726	per kWh	\$0.04405	per kWh
Off-Peak kWh	\$0.04491	per kWh	\$0.04299	per kWh

SCHEDULE CO2I - Coincident Peak Rate 08-2I

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020

Applications: >= 500 kW & < 2,000 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$850.00		\$850.00	
MONTHLY BILLING DEMAND	\$17.10	per kW	\$5.50	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04469	per kWh	\$0.04350	per kWh
Off-Peak kWh	\$0.04186	per kWh	\$0.04076	per kWh



Public Utilities
Electric Rates

SCHEDULE CO3C - Coincident Peak Rate 08-3C

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020

SUMMER MONTHS

WINTER MONTHS

Applications: >= 750 kW & < 4,000 kW

(June - September)

(October - May)

FACILITY CHARGE

\$850.00

\$850.00

MONTHLY BILLING DEMAND

\$19.00

per kW

\$6.00

per kW

EXCESS DEMAND

\$5.00

per kW

\$5.00

per kW

ENERGY CHARGE

On-Peak kWh

\$0.05005

per kWh

\$0.04765

per kWh

Off-Peak kWh

\$0.04659

per kWh

\$0.04552

per kWh

SCHEDULE CO3I - Coincident Peak Rate 08-3I

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2020

SUMMER MONTHS

WINTER MONTHS

(2000kW+)

Applications: >= 2,000 kW

(June - September)

(October - May)

FACILITY CHARGE

\$850.00

\$850.00

MONTHLY BILLING DEMAND

\$17.10

per kW

\$5.50

per kW

EXCESS DEMAND

\$5.00

per kW

\$5.00

per kW

ENERGY CHARGE

On-Peak kWh

\$0.04635

per kWh

\$0.04470

per kWh

Off-Peak kWh

\$0.04306

per kWh

\$0.04196

per kWh

RIDERS

Effective Date 7/1/2020

REPS Charge:

RESIDENTIAL
COMMERCIAL
INDUSTRIAL

RENEWABLE RESOURCES	
	\$0.72
	\$3.93
	\$40.51

RECR-1:

WIND AND BIOMASS ENERGY CREDIT (\$ per kWh)

VARIABLE

On-Peak kWh

\$ 0.0280

Off-Peak kWh

\$ 0.0103

SOLAR PHOTOVOLTAIC ENERGY CREDIT

All Energy kWh

\$ 0.0304



OUTDOOR LIGHTING SERVICE

Class	Input Watts	Lumens	kWh per Month	Style	Existing Pole \$/Mo	New Pole \$/Mo	New Pole w/UG \$/Mo
AREA LIGHTS							
Mercury Vapor¹							
A	175	9,500	75	175 w MV Security Light	9.05	14.45	18.30
B	400	20,000	152	400 w MV Security Light	13.20	18.60	22.45
High Pressure Sodium²							
M	100	9,500	47	100 w HPS Security Light	9.50	14.90	18.75
E	100	9,500	47	100 w HPS Deluxe Traditional			27.15
J	100	9,500	47	100 w HPS LED Acorn			27.85
C	150	16,000	70	150 w HPS Security Light	10.55	15.95	19.80
D	250	27,500	104	250 w HPS Security Light	12.80	18.20	22.05
F	250	27,500	104	One 250 w HPS Shoe Box Light (on a square aluminum pole)			35.15
G	500	55,000	208	Two 250 w HPS Shoe Box Lights (on a square aluminum pole)			59.50
Light Emitting Diode (LED)							
R	50	5,600	15	50 w LED Security Light (to replace 100 w HPS)	9.50	14.90	18.75
X	47	4,000	14	47 w HPS Deluxe Traditional fixture on fiberglass pole ³			27.15
V	40	3,700	12	40 w LED Acorn fixture ³ on fiberglass pole			27.85
W	40	3,700	12	40 w LED Acorn on fluted pole ³			39.00
S	73	8,000	22	73 w LED Security Light	10.55	15.95	19.80
T	161	16,000	48	161 w LED Security Light	12.80	18.20	22.05
Y	161	16,000	48	One 161 w LED ⁴ Shoebox Light (on a square aluminum pole)			35.15
Z	322	32,000	96	Two 161 w LED Shoebox Lights (on a square aluminum pole) ⁴			59.50
U	207	24,000		207 w LED Security Light	18.60	24.00	27.85
AA	207	24,000	62	207 w LED Shoebox ⁴			41.55
BB	414	48,000	124	Two 207 w LED Shoebox ⁴			74.20
Metal Halide⁵							
K	400	40,000	155	Security Light	18.60	24.00	27.85
N	400	40,000	155	One Shoebox Light (on a square aluminum pole)			41.55
O	400	50,000	310	Two Shoe Box Lights (on a square aluminum pole)			74.20
FLOOD LIGHTS							
High Pressure Sodium⁶							
I	400	50,000	156	Flood Light	21.15	24.55	28.40
Metal Halide⁶							
L	400	40,000	155	Flood Light	19.05	26.20	30.05
Light Emitting Diode (LED)							
tbd	150	18,454	58	Flood Light	19.05	26.20	30.05

^[1] No longer available effective January 1, 2008

^[2] No longer available effective January 1, 2016

^[3] Subject to 10-year contract term

^[4] Subject to 10-year contract term

^[5] No longer available effective January 1, 2016

^[6] No longer available effective July 1, 2018



Listed below is a summary of Electric Service rates. Full rate schedule descriptions are available upon request.

SCHEDULE RS - Residential Service

Effective Date 10/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$21.00	\$21.00
ENERGY CHARGE		
All kWh	\$0.10331 per kWh	\$0.09331 per kWh

SCHEDULE CS - Small Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 10/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: < 100kW		
FACILITY CHARGE	\$30.00	\$30.00
FIRST 30 kW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 30 kW OF BILLING DEMAND	\$13.00 per kW	\$12.00 per kW
ENERGY CHARGE		
First 3,000 kWh	\$0.13701 per kWh	\$0.13201 per kWh
All additional kWh	\$0.09000 per kWh	\$0.08500 per kWh

SCHEDULE CM - Medium Com. Service

Minimum Billing Demand = 30 kW

Effective Date 10/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: >= 100 kW & < 250kW		
FACILITY CHARGE	\$50.00	\$50.00
ALL kW OF BILLING DEMAND	\$14.00	\$12.00 per kW
ENERGY CHARGE	\$0.06612 per kWh	\$0.06112 per kWh

SCHEDULE CL - Large Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 10/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Applications: >= 250 kW & < 500kW		
FACILITY CHARGE	\$105.00	\$105.00
ALL kW OF BILLING DEMAND	\$14.00	\$11.00 per kW
ENERGY CHARGE	\$0.06616 per kWh	\$0.06116 per kWh

SCHEDULE CXL - Very Large Commercial Service

Minimum Billing Demand = 30 kW

Effective Date 10/1/2020	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
Load C >= 500 kW		
FACILITY CHARGE	\$120.00	\$120.00
ALL kW OF BILLING DEMAND	\$14.00	\$12.00 per kW
ENERGY CHARGE	\$0.06622 per kWh	\$0.06122 per kWh



Public Utilities Electric Rates

SCHEDULE CO - Commercial Other

No Minimum Billing Demand

Effective Date 10/1/2020	SUMMER MONTHS		WINTER MONTHS	
Restrictions: No kW Restrictions	(June - September)		(October - May)	
FACILITY CHARGE	\$31.00		\$31.00	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$4.50	per kW	\$4.50	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.13701	per kWh	\$0.13201	per kWh
All Additional kWh	\$0.11068	per kWh	\$0.10568	per kWh

SCHEDULE TOU - Lg. General Time of Use

Minimum Billing Demand = 50% of Contract Demand

Effective Date 10/1/2020	SUMMER MONTHS		WINTER MONTHS	
Restrictions: >= 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$151.25		\$151.25	
ALL kW OF BILLING DEMAND	\$15.00	per kW	\$13.00	per kW
ENERGY CHARGE				
All kWh	\$0.06476	per kWh	\$0.05976	per kWh

SCHEDULE IS - Small Industrial Service

No Minimum Billing Demand

Effective Date 10/1/2020	SUMMER MONTHS		WINTER MONTHS	
Restrictions: < 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$60.00		\$60.00	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$14.00	per kW	\$13.00	per kW
ENERGY CHARGE				
First 1,000 kWh	\$0.15982	per kWh	\$0.15482	per kWh
All Additional kWh	\$0.09000	per kWh	\$0.08500	per kWh

SCHEDULE IM - Medium Industrial Service

No Minimum Billing Demand

Effective Date 10/1/2020	SUMMER MONTHS		WINTER MONTHS	
Restrictions: >= 100 kW & < 500 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$120.00		\$120.00	
ALL kW OF BILLING DEMAND	\$13.00	per kW	\$12.00	per kW
ENERGY CHARGE	\$0.06107	per kWh	\$0.05607	per kWh

SCHEDULE IL - Large Industrial Service

No Minimum Billing Demand

Effective Date 10/1/2020	SUMMER MONTHS		WINTER MONTHS	
Restrictions: >500 kW	(June - September)		(October - May)	
FACILITY CHARGE	\$200.00		\$200.00	
ALL kW OF BILLING DEMAND	\$14.00	per kW	\$13.00	per kW
ENERGY CHARGE	\$0.06518	per kWh	\$0.06018	per kWh



Public Utilities
Electric Rates

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

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020 (2500kW+)

Applications: >= 2,500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$1,000.00		\$1,000.00	
MONTHLY BILLING DEMAND	\$15.00	per kW	\$5.25	per kW
EXCESS DEMAND	\$3.00	per kW	\$3.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.06069	per kWh	\$0.05536	per kWh
Off-Peak kWh	\$0.05778	per kWh	\$0.05393	per kWh

SCHEDULE CO1I - Coincident Peak Rate 08-1I

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020

Applications: >= 100 kW & < 500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$180.00		\$180.00	
MONTHLY BILLING DEMAND	\$19.20	per kW	\$6.00	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.05535	per kWh	\$0.05000	per kWh
Off-Peak kWh	\$0.05151	per kWh	\$0.04932	per kWh

SCHEDULE CO2C - Coincident Peak Rate 08-2C

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020

Applications: >= 250 kW & < 750 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$1,000.00		\$1,000.00	
MONTHLY BILLING DEMAND	\$19.00	per kW	\$6.00	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04751	per kWh	\$0.04430	per kWh
Off-Peak kWh	\$0.04516	per kWh	\$0.04324	per kWh

SCHEDULE CO2I - Coincident Peak Rate 08-2I

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020

Applications: >= 500 kW & < 2,000 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$1,000.00		\$1,000.00	
MONTHLY BILLING DEMAND	\$17.10	per kW	\$5.50	per kW
EXCESS DEMAND	\$5.00	per kW	\$5.00	per kW
ENERGY CHARGE				
On-Peak kWh	\$0.04519	per kWh	\$0.04400	per kWh
Off-Peak kWh	\$0.04126	per kWh	\$0.04126	per kWh



Public Utilities
Electric Rates

SCHEDULE CO3C - Coincident Peak Rate 08-3C

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020

Applications: >= 750 kW & < 4,000 kW

FACILITY CHARGE

\$1,000.00

\$1,000.00

MONTHLY BILLING DEMAND

\$19.00

per kW

\$6.00

per kW

EXCESS DEMAND

\$5.00

per kW

\$5.00

per kW

ENERGY CHARGE

On-Peak kWh

\$0.05102

per kWh

\$0.04862

per kWh

Off-Peak kWh

\$0.04756

per kWh

\$0.04649

per kWh

SCHEDULE CO3I - Coincident Peak Rate 08-3I

Billing Demand = Coincident Peak Demand

Effective Date 10/1/2020 (2000kW+)

Applications: >= 2,000 kW

FACILITY CHARGE

\$1,000.00

\$1,000.00

MONTHLY BILLING DEMAND

\$17.10

per kW

\$5.50

per kW

EXCESS DEMAND

\$5.00

per kW

\$5.00

per kW

ENERGY CHARGE

On-Peak kWh

\$0.04737

per kWh

\$0.04572

per kWh

Off-Peak kWh

\$0.04408

per kWh

\$0.04298

per kWh

RIDERS

Effective Date 10/1/2020

REPS Charge:

RESIDENTIAL

RENEWABLE RESOURCES

\$0.77

COMMERCIAL

\$4.19

INDUSTRIAL

\$43.15

RECR-1:

WIND AND BIOMASS ENERGY CREDIT AND SOLAR

PHOTOVOLTAIC ENERGY CREDIT (\$ per kW)

VARIABLE

On-Peak kWh

\$ 0.0300

Off-Peak kWh

\$ 0.0100



OUTDOOR LIGHTING SERVICE

Class	Input Watts	Lumens	kWh per Month	Style	Existing Pole \$/Mo	New Pole \$/Mo	New Pole w/UG \$/Mo
AREA LIGHTS							
Mercury Vapor¹							
A	175	9,500	75	175 w MV Security Light	9.05	14.45	18.30
B	400	20,000	152	400 w MV Security Light	13.20	18.60	22.45
High Pressure Sodium²							
M	100	9,500	47	100 w HPS Security Light	9.50	14.90	18.75
E	100	9,500	47	100 w HPS Deluxe Traditional			27.15
J	100	9,500	47	100 w HPS LED Acorn			27.85
C	150	16,000	70	150 w HPS Security Light	10.55	15.95	19.80
D	250	27,500	104	250 w HPS Security Light	12.80	18.20	22.05
F	250	27,500	104	One 250 w HPS Shoe Box Light (on a square aluminum pole)			35.15
G	500	55,000	208	Two 250 w HPS Shoe Box Lights (on a square aluminum pole)			59.50
Light Emitting Diode (LED)							
R	50	5,600	15	50 w LED Security Light (to replace 100 w HPS)	9.50	14.90	18.75
X	47	4,000	14	47 w HPS Deluxe Traditional fixture on fiberglass pole ³			27.15
V	40	3,700	12	40 w LED Acorn fixture ³ on fiberglass pole			27.85
W	40	3,700	12	40 w LED Acorn on fluted pole ³			39.00
S	73	8,000	22	73 w LED Security Light	10.55	15.95	19.80
T	161	16,000	48	161 w LED Security Light	12.80	18.20	22.05
Y	161	16,000	48	One 161 w LED ⁴ Shoebox Light (on a square aluminum pole)			35.15
Z	322	32,000	96	Two 161 w LED Shoebox Lights (on a square aluminum pole) ⁴			59.50
U	207	24,000		207 w LED Security Light	18.60	24.00	27.85
AA	207	24,000	62	207 w LED Shoebox ⁴			41.55
BB	414	48,000	124	Two 207 w LED Shoebox ⁴			74.20
Metal Halide⁵							
K	400	40,000	155	Security Light	18.60	24.00	27.85
N	400	40,000	155	One Shoebox Light (on a square aluminum pole)			41.55
O	400	50,000	310	Two Shoe Box Lights (on a square aluminum pole)			74.20
FLOOD LIGHTS							
High Pressure Sodium⁶							
I	400	50,000	156	Flood Light	21.15	24.55	28.40
Metal Halide⁶							
L	400	40,000	155	Flood Light	19.05	26.20	30.05
Light Emitting Diode (LED)							
tbd	150	18,454	58	Flood Light	19.05	26.20	30.05

^[1] No longer available effective January 1, 2008
^[2] No longer available effective January 1, 2016
^[3] Subject to 10-year contract term
^[4] Subject to 10-year contract term
^[5] No longer available effective January 1, 2016
^[6] No longer available effective July 1, 2018

Division/Program	Amount
Electric Utilities	
Residential Underground Service - Customer Request	\$300.00
Residential Electric Meter Test - Customer Request	\$60.00
Pulse Meters - Commercial & Industrial Service, cost per month	\$26.00
Two Rivers Utilities (TRU) - Water	
Miscellaneous Hydrant Use	
Miscellaneous Fire Hydrant Use (short term)	\$30.00 p/day
Miscellaneous Fire Hydrant Use (long term, 3/4" hydrant meter)	\$100.00 p/month
Miscellaneous Fire Hydrant Use (long term, 3" hydrant meter)	\$200.00 p/month
<u>Note:</u> In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate	
Water System Development Fees	
3/4" Water Meter Size	\$1,246.00
1" Water Meter Size	\$3,115.00
1 1/2" Water Meter Size	\$6,230.00
2" Water Meter Size	\$9,968.00
3" Water Meter Size	\$19,936.00
4" Water Meter Size	\$31,150.00
6" Water Meter Size	\$62,300.00
8" Water Meter Size	\$99,680.00
Water System Development Fees - Southeast	
3/4" Water Meter Size	\$1,246.00
1" Water Meter Size	\$3,115.00
1 1/2" Water Meter Size	\$6,230.00
2" Water Meter Size	\$9,968.00
3" Water Meter Size	\$19,936.00
4" Water Meter Size	\$31,150.00
6" Water Meter Size	\$62,300.00
8" Water Meter Size	\$99,680.00
Water Tap Fees	
3/4" Water Tap	\$1,958.00
1" Water Tap	\$2,220.00
1 1/2" Water Tap	\$4,028.00
2" Water Tap	\$4,788.00
3" and Larger Water Taps - Taps greater than 2" are to be installed	

Division/Program	Amount
Water Tap Fees (continued)	
Secondary 3/4" Irrigation Tap set off an existing service line	\$564.00
Secondary 1" Irrigation Tap set off an existing service line	\$839.00
Secondary 1 1/2" Irrigation Tap set off an existing service line	\$2,282.00
Secondary 2" Irrigation Tap set off an existing service line	\$2,790.00
Fire Protection Services (All Sizes) - to be installed by the	
Water Meter Placement Fees	
3/4" Meter Placement - ERT	\$233.00
1" Meter Placement - ERT	\$391.00
1 1/2" Meter Placement - ERT	\$964.00
2" Meter Placement - ERT	\$1,250.00
3" and Larger Meter Placement - ERT	Cost plus 20%
Testing Fees	
Water Meter Test at customer's request (3/4" through 2" meters) if	\$60.00
Water Meter Test at customer's request (3" and larger meters) cost	varies by
Water Service Pressure Test - applicable if problem is found to be	\$60.00
Fire Hydrant Flow Test per hydrant	\$100.00
Two Rivers Utilities (TRU) - Sewer	
Sewer System Development Fees	
3/4" Water Meter Size, 4" Sewer Tap Size	\$868.00
1" Water Meter Size, 4" Sewer Tap Size	\$2,170.00
1 1/2" Water Meter Size, 6" Sewer Tap Size	\$4,340.00
2" Water Meter Size, 6" Sewer Tap Size	\$6,944.00
3" Water Meter Size, 8" Sewer Tap Size	\$13,888.00
4" Water Meter Size, 8" Sewer Tap Size	\$21,700.00
6" Water Meter Size, Sewer Tap larger than 8" is required	\$43,400.00
8" Water Meter Size, Sewer Tap larger than 8" is required	\$69,440.00
10" Water Meter Size, Sewer Tap larger than 8" is required	\$99,820.00
Sewer System Development Fees - Southeast	
3/4" Water Meter Size, 4" Sewer Tap Size	\$3,150.00
1" Water Meter Size, 4" Sewer Tap Size	\$7,875.00
1 1/2" Water Meter Size, 6" Sewer Tap Size	\$15,750.00
2" Water Meter Size, 6" Sewer Tap Size	\$25,200.00
3" Water Meter Size, 8" Sewer Tap Size	\$50,400.00
4" Water Meter Size, 8" Sewer Tap Size	\$78,750.00
6" Water Meter Size, Sewer Tap larger than 8" is required	\$157,500.00
8" Water Meter Size, Sewer Tap larger than 8" is required	\$252,000.00
10" Water Meter Size, Sewer Tap larger than 8" is required	\$362,250.00

Division/Program	Amount
Sewer Tap Fees	
3/4" Water Meter Size, 4" Sewer Tap Size	\$1,867.00
1" Water Meter Size, 4" Sewer Tap Size	\$1,867.00
Taps 6" and greater - to be installed by the developer's contractor upon approval by the City	
Other Fees and Charges	
Adjustments to water meter boxes, sewer cleanouts, and manhole ring and covers, due to grading by property owner/contractor.	\$185.00 plus materials
Replacing water meter boxes damaged by property owner/contractor.	\$210.00
Relocation of existing water and sewer services at the request of property owner. Estimates done on case-by-case basis.	\$150.00 Minimum
Reduction in size of water service. Estimates done on case-by-case basis.	\$100.00 minimum
Fire hydrant installation or relocation at the request of property owner. Estimates done on case-by-case basis.	Cost Varies
Repairs to City Facilities due to damage by others. Actual cost (time and materials) necessary for repairs.	Cost Varies
Utilities Maintenance Division	
Fee for relocating a water meter up to 8 ft	\$150.00
Fee for relocating water meter over 8 ft to 15 ft	\$250.00
Wastewater Treatment	
Pretreatment Surcharges	
High Strength BOD greater than 250 mg/l	\$0.2177 Per lb.
High Strength TSS greater than 250 mg/l	\$0.0450 Per lb.
High Strength TKN greater than 25 mg/l	\$0.4830 Per lb.
High Strength TP greater than 8 mg/l	\$0.8470 Per lb.
Significant Industrial User Permit Fees	
Initial Issuance	\$1,000.00
Annual Maintenance	\$250.00
Reopening Fee	\$500.00
General User Permit Fees	
Initial Issuance	\$250.00
Annual Maintenance	\$100.00
Pretreatment Monitoring Fees	
Composite Sampling Event	\$300.00
Grab Sampling Event	\$150.00

Division/Program	Amount
Miscellaneous Fees	
Acute Toxicity Screening	\$635.00
Chronic Toxicity Screening	\$1,300.00
OCPSF Analysis	\$400.00
TTO with Pesticides Analysis	\$525.00
TTO without Pesticides Analysis	\$450.00
Centralized Waste Stream Analysis	\$150.00



WATER & SEWER RATE SCHEDULE
July 1, 2020 - June 30, 2021

WATER

CUSTOMER CHARGE (ALL): \$3.26

SEWER

CUSTOMER CHARGE (ALL): \$3.26

INSIDE CITY USAGE RATES

AVAILABILITY CHARGE:	
3/4"	\$9.80
1"	\$24.50
1 1/2"	\$48.95
2"	\$78.30
3"	\$156.50
4"	\$244.55
6"	\$489.15
8"	\$782.45
10"	\$1,222.90
<u>VOLUME CHARGE PER 1,000 GALLONS:</u>	
RESIDENTIAL: 0 - 5,000 Gallons	\$2.90
5,001 to 12,000 Gallons	\$3.17
Over 12,000 Gallons	\$3.73
NON-RESIDENTIAL	\$3.17
MUNICIPAL WHOLESAL	\$3.03
IRRIGATION: 0 - 12,000 Gallons	\$3.17
Over 12,000 Gallons	\$3.73

AVAILABILITY CHARGE:	
3/4"	\$14.10
1"	\$35.30
1 1/2"	\$70.40
2"	\$112.70
3"	\$225.25
4"	\$352.20
6"	\$704.20
8"	\$1,126.30
10"	\$1,760.65
<u>VOLUME CHARGE PER 1,000 GALLONS:</u>	
RESIDENTIAL	\$4.18
NON-RESIDENTIAL	\$4.18
MUNICIPAL WHOLESAL	\$4.18

OUTSIDE CITY USAGE RATES

AVAILABILITY CHARGE:	
3/4"	\$19.55
1"	\$48.95
1 1/2"	\$97.85
2"	\$156.50
3"	\$313.00
4"	\$489.15
6"	\$978.30
8"	\$1,563.05
10"	\$2,445.70
<u>VOLUME CHARGE PER 1,000 GALLONS:</u>	
RESIDENTIAL: 0 - 5,000 Gallons	\$5.80
5,001 to 12,000 Gallons	\$6.35
Over 12,000 Gallons	\$7.44
NON-RESIDENTIAL	\$6.35
IRRIGATION: 0 - 12,000 Gallons	\$6.35
Over 12,000 Gallons	\$7.44

AVAILABILITY CHARGE:	
3/4"	\$24.60
1"	\$61.30
1 1/2"	\$122.50
2"	\$196.00
3"	\$392.00
4"	\$612.70
6"	\$1,225.30
8"	\$1,959.70
10"	\$3,063.45
<u>VOLUME CHARGE PER 1,000 GALLONS:</u>	
RESIDENTIAL	\$7.26
NON-RESIDENTIAL	\$7.26

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

INSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:	\$42.44
OUTSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:	\$71.42

RAW WATER - VOLUME CHARGE PER 1,000 GALLONS:

\$0.39

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:

Initial Issuance	\$1,000.00
Annual Maintenance	\$250.00
Reopening Fee	\$500.00

General User Permit Fees:

Initial Issuance	\$250.00
Annual Maintenance	\$100.00

Pretreatment Monitoring Fees:

Composite Sampling Event	\$300.00
Grab Sampling Event	\$150.00

Miscellaneous Fees:

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

Note: Availability charges for customers with compound meters will be based on the larger meter size. Fire Protection (Sprinkler Connection) charges will be customer charge plus 10% of the appropriate availability charge, based on size of connection.

DEPOSITS:

A DEPOSIT MAY BE REQUIRED ON ALL SERVICES BASED ON A SCHEDULE OF DEPOSITS MAINTAINED BY THE BILLING DIVISION OF THE CITY OF GASTONIA. THIS DEPOSIT MAY BE REFUNDED ONCE THE ACCOUNT MAINTAINS A CREDIT RATING OF GOOD OR EXCELLENT FOR AT LEAST TWELVE (12) CONSECUTIVE MONTHS OR WHEN THE ACCOUNT IS FINALIZED. UPON FINAL DISCONTINUANCE OF UTILITY SERVICE, THE CITY WILL REFUND TO THE CUSTOMER THE DEPOSIT LESS ANY AMOUNTS OWED TO THE CITY.

TERMS OF PAYMENT:

BILLS ARE DUE WHEN RENDERED, AND BECOME PAST DUE TWENTY-ONE (21) DAYS AFTER THE DATE OF THE BILL. ON THE 21ST DAY, A LATE FEE OF \$5.00 OR 1.5%, WHICHEVER IS GREATER, MAY BE ADDED TO THE ACCOUNT. IF THE ACCOUNT REMAINS UNPAID FOURTEEN (14) DAYS LATER, SERVICES WILL BE SUBJECT TO DISCONNECTION AND AN ADMINISTRATIVE FEE IN THE AMOUNT OF \$25.00 MAY BE ADDED TO THE ACCOUNT.

IF SERVICES ARE DISCONNECTED FOR NON-PAYMENT, OTHER FEES ASSOCIATED WITH RECONNECTION OR SERVICE CALLS MAY BE DUE, IN ADDITION TO THE PAST DUE BALANCE ON THE ACCOUNT, IN ORDER TO HAVE SERVICES RESTORED. IF THE UTILITY ACCOUNT HAS BEEN CLOSED, AN ADDITIONAL DEPOSIT MAY ALSO BE REQUIRED.

Division/Program	Amount
Solid Waste	
Residential Collection Fee	\$8.50
Residential Collection - Additional Cart Fee	\$8.50
Electronics Curbside Collection	\$25.00
Appliances/White Goods Collection	\$25.00
Tires On Rims (per tire)	\$8.00
Tires Off Rims (per tire)	\$5.00
Excess Household Trash ≤ 100lbs	\$15.00
Excess Household Trash >100lbs	\$25.00
Cart lease for New Garbage Carts	\$50.00
Cart lease for Yard Waste Carts	\$50.00
Yard Waste 4.5 Cubic Yards (CY) - 9 CY	\$25.00
Yard Waste 9.1 CY - 13.5 CY	\$50.00
Yard Waste 13.6 CY - 18 CY	\$75.00
Leaf collection after leaf season	\$25.00
Residential Business Collection	\$30.50
Residential Business Extra Carts	\$10.00
Outside City Limits Rate	\$17.50
Downtown Residential w/Recycle	\$8.50
Downtown Commercial Office	\$17.00
Downtown Commercial Retail	\$23.00
Downtown Restaurant	\$45.00
Stormwater	
Residential Stormwater Fee	\$3.75
Non-Residential Stormwater Fee	
Parcel Specific - Based on # of Equivalent Runoff Units (ERUs)	\$3.75 per ERU
Stormwater Assignment Application Fee (Only applies to non-residential properties with metered utilities)	\$25.00

Division/Program	Amount
General Admission	
Adults (18+)	\$7.00
Youth (4-17)	\$6.00
Seniors (65+)	\$6.00
Children (3 and younger)	Free
Museum Members	Free
Discounts*	
City of Gastonia Residents	\$2 off
Students 18+ (with ID)	\$1 off
AAA (with ID)	\$1 off
Veterans (with ID)	\$1 off
Active Military (with ID)	Free
* Only one type of discount per transaction. Discounts only apply to general admission. Special event days and planetarium are excluded from discounts.	
Planetarium and Science Theater Admission	
Adults (18+)	\$5.00
Youth (4-17)	\$5.00
Children (3 and younger)	Free
Museum Members	\$5.00
School Visits*	
Admissions	
Students & Parents	\$2.00
Teachers / Staff	Free
Educational Programs	
Students & Parents	\$3.00
Teachers / Staff	Free
* Pricing reflects advance reservation for a minimum group of 15 students	
Membership*	
Individual	\$60.00
Family	\$85.00
Premium Family	\$135.00
Patron	\$300.00
Premium Patron	\$350.00
Schiele Society Bronze Level	\$600.00
Guardian Gold Level	\$2,500.00
Guardian Platinum Level	\$5,000.00
* Includes unlimited general admission for one year. For additional information, see the Schiele Museum's website	

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.

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.

Glossary

ATB – the acronym used for Across The Board salary increase, which is an increase given to all the employees at the same level.

Assessed Value – the value established for real or personal property and used as the basis for levying property taxes.

Assessment – the process for determining values of real and personal property for taxation purposes.

Asset – resources owned or held by a government which have monetary value.

Asset forfeiture (asset seizure) – a form of confiscation of assets by the State or Federal government. It typically applies to the alleged proceeds of crime. It applies, but is not limited, to terrorist activities, drug related, and other criminal and even civil offenses. The purpose of asset forfeiture is to disrupt criminal activity by confiscating assets that potentially could have been beneficial to the individual or organization.

Authorized Positions – employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance – this refers to the funds, remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget – a budget in which the estimated revenues equal the estimated expenditures.

Basis of Accounting – a term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. The City uses the 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, dental insurance and 401k.

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 adopted and 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.

BUILD Grant – the BUILD Transportation Discretionary Grant (Better Utilizing Investments to Leverage Development) provides the opportunity for the US DOT to invest in transportation projects. The grant was previously known as TIGER Discretionary Grants (Transportation Investment Generating Economic Recovery).

Capital Asset – assets of significant value and having a useful life of several years. Capital assets can also be called fixed assets.

Capital Budget – the appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Glossary

Capital Improvements – expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvement Program (CIP) – a 5- to 10-year forecast of needs, costs, sources of financing and impact on Annual Budget.

Capital Outlay – an expenditure expected to have a useful life of greater than one year or an estimated total of \$5,000 or more. Capital Outlay include such purchases as heavy duty equipment, vehicles, computers, or construction materials for small projects.

Capital Reserve Fund – a fund established for the purpose of receiving transfers of monies for other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Cash Basis – revenues are not recorded until cash is received and expenditures are not recognized until cash is disbursed.

Cash Management – the management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CATS – the acronym used for Charlotte Area Transit System.

CDBG – a commonly used acronym for Community Development Block Grant.

Certificates of Participation (COPs) – an installment purchase agreement that can either be "placed" to one or a few buyers, or can be publicly sold. If they are publicly sold, the investor buys an undivided share in contract payments, evidenced by a certificate of participation.

Classification – assignment of a position title and an associated pay range based on the job skills required for a particular position.

CMAQ – the acronym used for Congestion Mitigation and Air Quality.

Community Development Block Grant (CDBG) – a federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income.

Glossary

Community Development Fund – used to account for revenues and expenses derived from the Community Development Block Grant entitlements to the City.

CommunityViz – software to develop detailed demographic data then is used in the Regional Travel Demand model. Helps to more accurately define travel patterns and volumes which is used in scoring transportation projects for funding.

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

CRTPO – the acronym used for Charlotte Regional Transportation Planning Organization.

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

Department – a basic organizational unit of the City which is functionally unique in its delivery of services with possibly one or more divisions.

Depreciation – expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement – the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program – a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Donations – revenue received from private contributions for public service expenditures.

EEOC (Equal Employment Opportunity Commission) – a government agency which is responsible for the enforcement of equal pay provisions and for the investigation and, if necessary, the prosecution of discriminatory hiring practices.

Effectiveness Measures – these can assess any of the following: The quality level at which a service is provided, the extent to which the service meets the demand for the service or resolves the problem giving rise to the service, the extent to which the service meets the objectives, and/or resources expended on the service in relation to need met or demand fulfilled.

Efficiency Measures – these are usually a ratio between the resources expended to provide a service and the level (quantity) of service provided, assuming a certain level of quality. These measures may also compare resources expended with improvements or changes in service quality, while holding quantity constant.

Glossary

ElectriCities – a not-for-profit membership organization of municipally owned electric utilities that are spread across North Carolina, South Carolina, and Virginia. They advocate for public power communities at the state and federal levels, and provide administrative, technical, legal, and legislative services to support members

Employee (or Fringe) Benefits – contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances – obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved (they become expenditures when paid).

Enterprise Fund – a fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. The City's Enterprise Funds are Fund 330 Water and Sewer, Fund 331 Electric, Fund 332 Transit, Fund 335 Solid Waste and Fund 336 Stormwater Utilities.

Equitable sharing – a Federal program in which the proceeds of liquidated seized assets from asset forfeiture are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with the federal agents.

ETJ – the acronym used for Extra Territorial Jurisdiction.

Expenditure – the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

FAA – the acronym used for Federal Aviation Administration.

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.

Glossary

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 fiscal year.

Fringe Benefits – funds budgeted for the City’s contribution for employee benefits including retirement, health insurance, social security, and life insurance.

FTA – acronym used for Federal Transit Administration.

Full-time Equivalent Position (FTE) – a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives.

Fund Balance – the excess of current assets over the current liabilities for each fund at the end of each fiscal year. A negative fund balance is called a deficit. For governmental funds, the fund balance is equal to the excess revenues over expenses for a given fiscal year.

Fund Balance Appropriated – a budgetary amount representing the fund’s equity to be used to offset expenditures that exceed current revenues. Fund Balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

FUSE – the acronym used for the Franklin Urban Sports & Entertainment project.

GA – the acronym used for the North Carolina General Assembly.

GASB 34 – the acronym used for Governmental Accounting Standards Board Statement #34, “Basic Financial Statements – Management’s Discussion and Analysis – For State and Local Governments”.

Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) – a multi-jurisdictional entity comprised of 34 local governments, North Carolina Department of Transportation, United States Department of Transportation, and other providers of

Glossary

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.

GCLMPO – the acronym used for the Gaston-Cleveland-Lincoln Metropolitan Planning Organization .

General Fund – used to account for the ordinary operations of the City which are financed from taxes, other general revenues, contributions, grants, transfers from other funds and reimbursements.

General Ledger – a file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO Bonds) – a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate. It is an obligation of the local government entity guaranteed by the taxing ability of that government unit.

Generally Accepted Accounting Principles (GAAP) – uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Geographic Information System (GIS) – a collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

GFOA – the acronym used for Government Finance Officers Association of the United States and Canada.

GGDC – the acronym used for Greater Gaston Development Corporation.

GIS – the acronym used for Geographic Information System.

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.

Glossary

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.

HSA – the acronym used for Health Savings Account.

IACO – the acronym used for International Association of Code Enforcement Officials.

Infrastructure – the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfer – amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other.

Internal Service Fund – a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Investment Earnings – revenue earned on investments with a third party. The City pools monies from several funds to facilitate disbursement and investment and maximize investment income.

Lease/Purchase Agreement – a contract granting use of property during a specified period of time in exchange for a specified amount with an option at the end of that period of time to buy the property.

Levy – to impose taxes for the support of government activities.

LED – the acronym used for light-emitting diode which is a semiconductor device that emits light when an electric current is passed through it.

LGC – the acronym used for Local Government Commission.

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

Limited Obligation Bonds (LOBs) – debt issued by the City and the repayment is backed by the asset being financed as a guarantee to investors who purchase the debt on the bond market.

Glossary

Line Items – units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

Local Government Budget and Fiscal Control Act – this act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt – debt with a maturity of more than one year after the date of issuance.

Maturity – the date on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Merit Program – an established system to recognize and financially reward employee performance that exceeds the City’s standards for a classification.

Mission Statement – fundamental purpose; a statement of what a department really wants to accomplish.

Modified Accrual – the accounting basis used by the City. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

NCAHCO – the acronym used for North Carolina Association of Housing Code Officials.

NCDENR – the acronym used for North Carolina Department of Environment and Natural Resources.

NCDEQ – the acronym used for North Carolina Department of Environmental Quality.

NCDOA – the acronym used for North Carolina Department of Administration.

NCDOI – the acronym used for North Carolina Department of Insurance.

NCDOT – the acronym used for North Carolina Department of Transportation.

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

N.C.G.S. – the acronym used for North Carolina General Statutes.

NCMPA1 – the acronym used for North Carolina Municipal Power Agency 1. This is a state-chartered municipal corporation formed in 1976 by cities that owned and operated electric distribution systems in North Carolina, but did not own generating or transmission facilities.

Glossary

Need or Demand Indicators – these refer to conditions or problems underlying the need for a service. They have a relationship to the amount of service provided. These are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness.

Non-Departmental – expenditures and/or revenues for purposes that are not related to a specific department.

Objective – a specific target for achievement which represents an interim step or progress toward a goal within a specified time span.

Obligations – amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

Operating Expenses – the cost for personnel, materials and equipment required for a department to function.

Operating Revenue – funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Transfers – routine and/or recurring transfers of assets between funds.

Ordinance – a legislative enactment by the governing body of the City. It has the full force of law within the City if it is not in conflict with any higher form of law.

Part 1 Offenses – a law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Performance Indicators – specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measurement – the process of assessing the results produced or achieved by public services. For a particular service, performance measurement might start with the formulation of a mission statement and measurable objectives that reflect or address the need for service. The process also involves identifying measures to assess the extent to which the objectives are met and measuring the costs or the efforts expended to provide the service.

Glossary

Powell Bill – funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Productivity – maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Property Tax – a tax levied on the value of real property set annually by City Council to fund general governmental expenditures. Property tax is expressed as a dollar value per \$100 of assessed valuation.

Property Tax Rate – the value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget.

Proprietary Funds – funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Reclassification – change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Referendum – presenting an issue to the voters of the City where a majority of voters decide on the issue.

Reserve – an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources – total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Restricted Intergovernmental Revenues – grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Revaluation – assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Gaston County Tax Assessor's Office. Under State law, all property must be revalued no less frequently than once every eight years.

Revenue – income received by the City from various sources used to finance its operations.

Revenue Bonds – when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Glossary

Revenue Estimates – a formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Right-of-Way Acquisition – purchase of property by the City to perform road improvement projects and/or protection of right-of-way for future highway projects.

Rzed Bonds - Interest Subsidy – (Recovery Zone Economic Development Bonds) a direct subsidy bond program created under the American Recovery and Reinvestment Act of 2009 which provided a subsidy for qualifying governmental purpose projects.

Sales Tax – a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.5% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.5% sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Service Charges – a revenue to the General Fund paid by the other City funds for administrative services provided such as payroll and data processing.

Service Description – a description of the service/program that the department is responsible for providing to the citizens.

Service Profile – provides data related to the service/program and identifies important dimensions of service delivery.

SBCCI – the acronym used for Southern Building Code Congress International.

Solid Waste Disposal Tax – a tax on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state, or transferred at a transfer station for disposal outside the state. Cities and counties receive a percent of the tax, and revenues are distributed on per capita basis.

Source of Revenue – revenues are classified according to their source or point of origin.

Special Revenue Funds – to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

STIP – the acronym used for State Transportation Improvement Program.

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

Glossary

System Development Fees (SDF) – a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system.

TASH – the acronym used for The Association for the Severely Handicapped.

Tax Base – the total assessed valuation of real property within the City limits.

Tax Levy – the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate – the amount of tax levied per \$100 assessed valuation.

Taxes – compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Technology Services – a department within the City that supports other departments in areas of information processing; telephone, pager and two-way radio communications; conditioned uninterruptible power systems and in-house consulting.

Tentative Budget – the preliminary budget approved by the City Council for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

Transportation Investment Generating Economic Recovery Grant (TIGER Grant) – a supplementary discretionary grant program included in the American Recovery and Reinvestment Act (ARRA) of 2009. The grant was designed to incentivize bettering environmental problems and reducing the US dependence on energy.

Transfers In/Out – amounts transferred from one fund to another to assist in financing the services for the recipient fund. Also, referred to as Interfund Transfers.

TRU – the acronym used for Two Rivers Utilities.

Trust Funds – to account for cash set aside in a trustee capacity such as donations for certain programs.

Unencumbered Balance – the amount of an appropriation that is neither expended or encumbered. It is essentially the amount of money still available for future purposes.

Glossary

Unreserved Fund Balance – the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

USDOT – the acronym used for United States Department of Transportation.

User Charges/Fees – the payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees. Also known as user fees.

USERRA – the acronym used for The Uniformed Services Employment and Reemployment Rights Act.

Workload Measure – a performance measure identifying how much or how many products or services were produced.

YTD – the acronym used for Year to Date.