

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, 2013 and ending June 30, 2014:

GENERAL FUND

General Government	\$11,103,394
Public Safety	25,905,502
Cultural/Recreation	5,378,057
Public Works	4,153,064
Debt Service	5,997,202
Transfers Out	<u>4,760,026</u>

TOTAL GENERAL FUND **\$57,297,245**

WATER AND SEWER FUND **\$33,612,502**

WATER & SEWER STIMULUS GRANT FUND **\$3,977**

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND **\$3,807,894**

WATER & SEWER RENEWAL & REPLACEMENT FUND **\$1,541,909**

ELECTRIC FUND **\$76,134,782**

<i>ELECTRIC RENEWAL & REPLACEMENT FUND</i>	\$1,345,384
<i>TRANSIT SYSTEM FUND</i>	\$2,264,533
<i>SOLID WASTE FUND</i>	\$4,493,436
<i>STORMWATER UTILITY FUND</i>	\$2,083,091
<i>MARKETING/COMMUNICATIONS FUND</i>	\$200
<i>UPTOWN MUNICIPAL SERVICES DISTRICT FUND</i>	\$125,483
<i>WEBB PROJECT - NICK'S</i>	\$86,100
<i>CONFERENCE CENTER OPERATIONS</i>	\$634,496
<i>SOLID WASTE DISPOSAL FUND</i>	\$22,650
<i>TECHNOLOGY SUPPORT FUND</i>	\$25,135
<i>OCCUPANCY TAX FUND</i>	\$465,000
<i>GENERAL FUND STIMULUS GRANTS</i>	\$310,685
<i>HEALTH SELF INSURANCE FUND</i>	\$6,781,247
<i>DENTAL SELF INSURANCE FUND</i>	\$340,000
<i>FEDERAL ASSET FORFEITURE FUND</i>	\$20,000
<i>STATE ASSET FORFEITURE FUND</i>	\$20,000
<i>POLICE MEMORIAL TRUST FUND</i>	\$2,000
<i>VEHICLE/EQUIPMENT R&R PROGRAM FUND</i>	\$5,345,777

<i>TECHNOLOGY INTERNAL SERVICE FUND</i>	\$847,769
<i>INFRASTRUCTURE REHABILITATION</i>	<u>\$91,817</u>
TOTAL OPERATING APPROPRIATIONS	<u><u>\$197,703,112</u></u>

SECTION II. And that the following revenues will be available during Fiscal Year 2013-2014 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Property Taxes	\$28,062,429
Payments in Lieu of Taxes	1,526,103
Other Taxes and Licenses	304,000
Interest	30,000
Auto Tag Fee	750,000
Utilities Franchise Tax	6,072,680
Beer and Wine Tax	320,000
Local Option Sales Tax	9,200,000
Powell Bill (Road Tax)	1,972,097
ABC Revenue	400,000
Reimbursement for Services	1,190,946
Federal, State and Local Grants and Reimbursements	1,013,418
Fees and Permits	1,591,426
Recreation Revenues	562,900
Museum Revenues	422,587
Sale of Real and Personal Property	50,000
Miscellaneous Revenue	259,219
Fund Balance Appropriated	885,000
Transfers from other Funds:	
General Fund Capital Projects	684,440
Electric Fund	<u>2,000,000</u>
TOTAL GENERAL FUND	\$57,297,245

WATER AND SEWER FUND

Water and Sewer Sales	\$31,789,953
Other Charges	<u>1,822,549</u>
<i>TOTAL WATER AND SEWER FUND</i>	\$33,612,502

WATER & SEWER STIMULUS GRANT FUND

Transfer from Water & Sewer Capital Expansion & Development Fund	<u>\$3,977</u>
<i>TOTAL WATER AND SEWER STIMULUS GRANT FUND</i>	\$3,977

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Interest	\$7,500
Fund Balance Appropriated	2,600,394
Transfer from Water and Sewer Fund	<u>1,200,000</u>
<i>TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND</i>	\$3,807,894

WATER & SEWER RENEWAL & REPLACEMENT FUND

Fund Balance Appropriated	\$1,538,409
Interest	<u>\$3,500</u>
<i>TOTAL W/S RENEWAL & REPLACEMENT FUND</i>	\$1,541,909

ELECTRIC FUND

Electric Sales	\$74,283,174
Other Charges	1,851,608
Transfer from Power Agency Settlement Fund	<u>0</u>

TOTAL ELECTRIC FUND **\$76,134,782**

ELECTRIC RENEWAL & REPLACEMENT FUND

Transfer from Electric Fund	\$60,000
Fund Balance Appropriated	<u>1,285,384</u>

TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND **\$1,345,384**

TRANSIT SYSTEM FUND

User Charges	\$216,700
Federal and State Grants	1,417,873
Other Fees	9,500
Transfer from General Fund	<u>620,460</u>

TOTAL TRANSIT SYSTEM FUND **\$2,264,533**

SOLID WASTE FUND

Commercial Collection/Disposal/Recycling Fees	\$1,098,305
Miscellaneous Revenue	2,750
Transfer from General Fund	<u>3,392,381</u>

TOTAL SOLID WASTE FUND **\$4,493,436**

STORMWATER UTILITY FUND

Stormwater Sales	\$2,069,191
Interest	650
Storm Drain Improvement	2,000
Other Fees	11,250
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TOTAL STORMWATER UTILITY FUND **\$2,083,091**

MARKETING/COMMUNICATIONS FUND

Reimbursement - Tourism Authority	\$0
Sale of Promotional Items	200
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TOTAL MARKETING/COMMUNICATIONS FUND **\$200**

UPTOWN MUNICIPAL SERVICES DISTRICT FUND

Ad Valorem Taxes	\$124,523
Other Revenues	\$960
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TOTAL UPTOWN MUNICIPAL SERVICES DISTRICT FUND **\$125,483**

WEBB PROJECT - NICK'S

Other Fees	\$86,100
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TOTAL WEBB PROJECT - NICK'S FUND **\$86,100**

CONFERENCE CENER OPERATIONS FUND

Other Fees	\$574,496
Transfer from Municipal Service District	<u>60,000</u>

TOTAL CONFERENCE CENTER OPERATIONS FUND **\$634,496**

SOLID WASTE DISPOSAL FUND

Solid Waste Disposal Tax	<u>\$22,650</u>
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TOTAL SOLID WASTE DISPOSAL FUND **\$22,650**

TECHNOLOGY SUPPORT FUND

Other Fees	\$25,035
Interest	<u>100</u>

TOTAL TECHNOLOGY SUPPORT FUND **\$25,135**

OCCUPANCY TAX FUND

Occupancy Tax	<u>\$465,000</u>
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TOTAL OCCUPANCY TAX FUND **\$465,000**

GENERAL FUND STIMULUS GRANTS

Transfer from General Fund	<u>\$310,685</u>
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TOTAL GENERAL FUND STIMULUS GRANTS **\$310,685**

HEALTH SELF INSURANCE FUND

Interest	\$750
Health Insurance Premiums	5,547,747
Other Revenue	832,750
Transfer from General Fund	<u>400,000</u>
<i>TOTAL HEALTH SELF INSURANCE FUND</i>	\$6,781,247

DENTAL SELF INSURANCE FUND

Dental Insurance Premiums	<u>\$340,000</u>
<i>TOTAL DENTAL SELF INSURANCE FUND</i>	\$340,000

FEDERAL ASSET FORFEITURE FUND

Federal Asset Forfeiture	<u>\$20,000</u>
<i>TOTAL FEDERAL ASSET FORFEITURE FUND</i>	\$20,000

STATE ASSET FORFEITURE FUND

State Asset Forfeiture	<u>\$20,000</u>
<i>TOTAL STATE ASSET FORFEITURE FUND</i>	\$20,000

POLICE MEMORIAL TRUST FUND

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

VEHICLE/EQUIPMENT R&R PROGRAM FUND

Reimbursement - Vehicle Rental	\$2,224,572
Proceeds from Bank Loan	3,163,941
Fund Balance Appropriated	<u>-42,736</u>

TOTAL VEHICLE/EQUIPMENT R&R PROGRAM FUND ***\$5,345,777***

TECHNOLOGY INTERNAL SERVICE FUND

Reimbursement for Services	\$788,156
Interest	800
Fund Balance Appropriated	<u>58,813</u>

TOTAL TECHNOLOGY INTERNAL SERVICE FUND ***\$847,769***

INFRASTRUCTURE REHABILITATION

Interest	\$400
Rents & Concessions	8,400
Cellular Tower Rental	63,900
Other Revenue	4,000
Fund Balance Appropriated	<u>15,117</u>

TOTAL INFRASTRUCTURE REHABILITATION FUND ***\$91,817***

TOTAL OPERATING REVENUES ***\$197,703,112***

SECTION III. And there is hereby levied an Ad Valorem Property Tax of \$0.53 on each one-hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2013, for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. Additionally, there is levied an Ad Valorem Tax of \$0.20 on each one-hundred dollars (\$100.00) of valuation on taxable property in the Uptown Municipal Services District for taxes as of January 1, 2013, for the purpose of raising revenue for the said District.

SECTION IV. Council subsidy will be \$1,432.50/month for the Mayor and \$1,232.50/month for the regular members. Additionally, a \$350/month expense allowance is continued. Any Council member may elect to accept or reject any portion of said subsidy at their discretion.

SECTION V. The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2014 Budget.
Attachment #1 Resolution adopting proposed Electric Rates and Charges.

SECTION VI. The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2014 Budget.
Attachment #2 Resolution increasing fees charged for Electric Security Lighting provided by the City.

SECTION VII. The following attachment is incorporated in this budget ordinance and is hereby approved as part of the Fiscal Year 2014 Budget.
Attachment #3 Resolution increasing fees charged for individualized services provided by the City.

SECTION VIII. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2013-2014 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 6/30/2013 balances and will eliminate over appropriation of funds. Any adjustment between appropriation within a single fund can be approved by the City Manager. Grant funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Prior year encumbrances that are inadvertently closed may be reappropriated with the City Manager's approval. Internal Service funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Trust and Agency funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Special Revenue funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Also, any funds not utilized in the Fiscal Year 2013-2014 Budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 4th day of June, 2013.

Deputy

Rebecca Wilson Phillips
City Clerk



John D. Bridgeman
John D. Bridgeman, Mayor

Attachment #1

**RESOLUTION ADOPTING PROPOSED ELECTRIC
RATES FOR FISCAL YEAR 2013-2014**

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

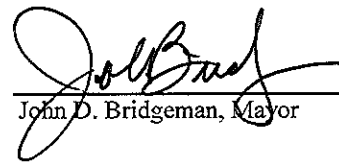
WHEREAS, the rate schedules for Fiscal Year 2012/2013 were previously set by the City Council upon consideration of the information then available; and

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

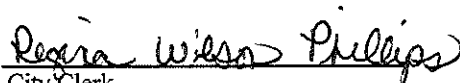
Now, therefore, BE IT RESOLVED by the City Council of the City of Gastonia that:

1. The Fiscal Year 2013/2014 Electric Rate Schedule be approved as presented in the proposed budget at 3.32% increase.
2. The rates, as proposed shall become effective on July 1, 2013.
3. The provisions as included in each electric rate schedule shall be effective on July 1, 2013.

This the 4th day of June, 2013.



John D. Bridgeman, Mayor

Deputy 

Regina Wilson Phillips
City Clerk



City of Gastonia Electric Rates July 2013

ELECTRIC RATE SUMMARY SHEET

	7/1/2013	7/1/2013
<u>SCHEDULE RE - Residential All Electric</u>		
Effective Date 7/1/2013		
	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 11.44	\$ 11.44
ENERGY CHARGE		
First 500 kWh	\$ 0.11911 kWh	N/A
All Additional kWh	\$ 0.12155 kWh	N/A
All kWh	N/A	\$ 0.09965 kWh
 <u>SCHEDULE RS - Residentil Service</u>		
Effective Date 7/1/2013		
	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 11.44	\$ 11.44
ENERGY CHARGE		
All kWh	\$ 0.12222 kWh	\$ 0.10416 kWh
 <u>SCHEDULE RW - Res. / ele. wtr heating</u>		
Effective Date 7/1/2013		
	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 11.44	\$ 11.44
ENERGY CHARGE		
First 500 kWh	\$ 0.11972 kWh	\$ 0.10247 kWh
All Additional kWh	\$ 0.12155 kWh	\$ 0.10416 kWh
 <u>SCHEDULE TOU - Lg. general time of use</u>		
Effective Date 7/1/2013		
	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 151.25	\$ 151.25
ALL kW OF BILLING DEMAND	\$ 12.72 kW	\$ 11.66 kW
ENERGY CHARGE		
All kWh	\$ 0.06853 kWh	\$ 0.06423 kWh

City of Gastonia Electric Rates July 2013

SCHEDULE CO1I - Coincident Peak Rate 08-1I

Effective Date 7/1/2013	(100-500kW)	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE		\$ 60.12	\$ 60.12
MONTHLY BILLING DEMAND		\$ 17.50 kW	\$ 5.50 kW
EXCESS DEMAND		\$ 2.50 kW	\$ 2.50 kW
ENERGY CHARGE			
On-Peak kWh		\$ 0.05029 kWh	\$ 0.04715 kWh
Off-Peak kWh		\$ 0.04663 kWh	\$ 0.04454 kWh

SCHEDULE CO2C - Coincident Peak Rate 08-2C

Effective Date 7/1/2013	(250-750kW)	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE		\$ 300.59	\$ 300.59
MONTHLY BILLING DEMAND		\$ 17.00 kW	\$ 4.50 kW
EXCESS DEMAND		\$ 3.25 kW	\$ 3.25 kW
ENERGY CHARGE			
On-Peak kWh		\$ 0.04872 kWh	\$ 0.04558 kWh
Off-Peak kWh		\$ 0.04642 kWh	\$ 0.04454 kWh

SCHEDULE CO2I - Coincident Peak Rate 08-2I

Effective Date 7/1/2013	(500-2000kW)	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE		\$ 300.59	\$ 300.59
MONTHLY BILLING DEMAND		\$ 15.50 kW	\$ 4.00 kW
EXCESS DEMAND		\$ 2.50 kW	\$ 2.50 kW
ENERGY CHARGE			
On-Peak kWh		\$ 0.04532 kWh	\$ 0.04375 kWh
Off-Peak kWh		\$ 0.04219 kWh	\$ 0.04114 kWh

SCHEDULE CO3C - Coincident Peak Rate 08-3C

Effective Date 7/1/2013	(750kW+)	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE		\$ 300.59	\$ 300.59
MONTHLY BILLING DEMAND		\$ 17.00 kW	\$ 4.50 kW

City of Gastonia Electric Rates

July 2013

EXCESS DEMAND	\$	3.25	kW	\$	3.25	kW
ENERGY CHARGE						
On-Peak kWh	\$	0.04793	kWh	\$	0.04558	kWh
Off-Peak kWh	\$	0.04454	kWh	\$	0.04349	kWh

SCHEDULE CO3I - Coincident Peak Rate 08-3I

Effective Date 7/1/2013		(2000kW+)				
			SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$	300.59		\$	300.59	
MONTHLY BILLING DEMAND	\$	15.50	kW	\$	4.00	kW
EXCESS DEMAND	\$	2.50	kW	\$	2.50	kW
ENERGY CHARGE						
On-Peak kWh	\$	0.04532	kWh	\$	0.04375	kWh
Off-Peak kWh	\$	0.04219	kWh	\$	0.04114	kWh

SCHEDULE CO4C - Coincident Peak Rate 08-4C

Effective Date 7/1/2013		(4000kW+)				
			SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$	300.59		\$	300.59	
MONTHLY BILLING DEMAND	\$	16.00	kW	\$	3.00	kW
EXCESS DEMAND	\$	1.75	kW	\$	1.75	kW
ENERGY CHARGE						
On-Peak kWh	\$	0.04100	kWh	\$	0.03760	kWh
Off-Peak kWh	\$	0.03473	kWh	\$	0.03426	kWh

SCHEDULE IS - Small Industrial Service

Effective Date 7/1/2013						
			SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	\$	31.80		\$	31.80	
FIRST 30 kW OF BILLING DEMAND			NO CHARGE		NO CHARGE	
ALL OVER 30 kW OF BILLING DEMAND	\$	8.60	kW	\$	7.86	kW
ENERGY CHARGE						
First 3000 kWh	\$	0.15695	kWh	\$	0.14524	kWh
All additional kWh	\$	0.08979	kWh	\$	0.07745	kWh

City of Gastonia Electric Rates

July 2013

SCHEDULE IM - Medium Industrial Service

Effective Date 7/1/2013

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 31.80	\$ 31.80
ALL kW OF BILLING DEMAND	\$ 7.20 kW	\$ 6.60 kW
ENERGY CHARGE		
First 100 kWh per kW of billing demand	\$ 0.09166 kWh	\$ 0.08085 kWh
Next 200 kWh per kW of billing demand	\$ 0.08545 kWh	\$ 0.07402 kWh
All over 300 kWh per kW of billing demand	\$ 0.07924 kWh	\$ 0.06777 kWh

SCHEDULE IL - Large Industrial Service

Effective Date 7/1/2013

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 30.57	\$ 30.57
ALL kW OF BILLING DEMAND	\$ 6.93 kW	\$ 6.60 kW
ENERGY CHARGE		
First 100 kWh per kW of billing demand	\$ 0.08701 kWh	\$ 0.07802 kWh
Next 200 kWh per kW of billing demand	\$ 0.08162 kWh	\$ 0.07288 kWh
All over 300 kWh per kW of billing demand	\$ 0.07565 kWh	\$ 0.06777 kWh

SCHEDULE IX - Very Large Industrial Service

Effective Date 7/1/2013

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 30.57	\$ 30.57
ALL kW OF BILLING DEMAND	\$ 6.93 kW	\$ 6.60 kW
ENERGY CHARGE		
First 100 kWh per kW of billing demand	\$ 0.08641 kWh	\$ 0.07745 kWh
Next 200 kWh per kW of billing demand	\$ 0.08043 kWh	\$ 0.06833 kWh
All over 300 kWh per kW of billing demand	\$ 0.07446 kWh	\$ 0.06777 kWh

SCHEDULE CS - Small Commercial Service

Effective Date 7/1/2013

	SUMMER MONTHS (June - September)	WINTER MONTHS (October - May)
FACILITY CHARGE	\$ 19.09	\$ 19.09
FIRST 30 kW OF BILLING DEMAND	NO CHARGE	NO CHARGE
ALL OVER 30 kW OF BILLING DEMAND	\$ 8.60 kW	\$ 7.86 kW

City of Gastonia Electric Rates

July 2013

ENERGY CHARGE

First 100 kWh per kW of billing demand						
First 3000 kWh	\$	0.15695	kWh	\$	0.14352	kWh
All additional kWh	\$	0.11653	kWh	\$	0.10707	kWh
Next 200 kWh per kW of billing demand	\$	0.09726	kWh	\$	0.08941	kWh
All over 300 kWh per kW of billing demand	\$	0.08110	kWh	\$	0.07402	kWh

SCHEDULE CM - Medium Com. Service

Effective Date 7/1/2013

FACILITY CHARGE

FIRST 30 kW OF BILLING DEMAND

ALL OVER 30 kW OF BILLING DEMAND

ENERGY CHARGE

First 100 kWh per kW of billing demand	\$	0.11529	kWh
Next 200 kWh per kW of billing demand	\$	0.08732	kWh
All over 300 kWh per kW of billing demand	\$	0.07924	kWh

SUMMER MONTHS

(June - September)

\$ **19.09**

NO CHARGE

\$ **8.60** kW

WINTER MONTHS

(October - May)

\$ **19.09**

NO CHARGE

\$ **7.86** kW

\$ **0.10252** kWh

\$ **0.07574** kWh

\$ **0.06777** kWh

SCHEDULE CL - Large Commercial Service

Effective Date 7/1/2013

FACILITY CHARGE

FIRST 30 kW OF BILLING DEMAND

ALL OVER 30 kW OF BILLING DEMAND

ENERGY CHARGE

First 100 kWh per kW of billing demand	\$	0.09166	kWh
Next 200 kWh per kW of billing demand	\$	0.08545	kWh
All over 300 kWh per kW of billing demand	\$	0.07924	kWh

SUMMER MONTHS

(June - September)

\$ **19.09**

NO CHARGE

\$ **8.60** kW

WINTER MONTHS

(October - May)

\$ **19.09**

NO CHARGE

\$ **7.86** kW

\$ **0.07973** kWh

\$ **0.07402** kWh

\$ **0.06777** kWh

SCHEDULE CX - Very Lg. Commercial Service

Effective Date 7/1/2013

FACILITY CHARGE

FIRST 30 kW OF BILLING DEMAND

ALL OVER 30 kW OF BILLING DEMAND

ENERGY CHARGE

SUMMER MONTHS

(June - September)

\$ **18.35**

NO CHARGE

\$ **8.26** kW

WINTER MONTHS

(October - May)

\$ **18.35**

NO CHARGE

\$ **7.86** kW

City of Gastonia Electric Rates

July 2013

First 100 kWh per kW of billing demand	\$	0.08880	kWh	\$	0.07973	kWh
Next 200 kWh per kW of billing demand	\$	0.07565	kWh	\$	0.07175	kWh
All over 300 kWh per kW of billing demand	\$	0.07446	kWh	\$	0.06777	kWh

SCHEDULE CO - Commercial Other

Effective Date 7/1/2013

		SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)		
FACILITY CHARGE	\$	19.09		\$	19.09	
FIRST 10 kW OF BILLING DEMAND		NO CHARGE			NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	\$	2.06	kWh	\$	2.06	kWh
ENERGY CHARGE						
First 1000 kWh	\$	0.15695	kWh	\$	0.14352	kWh
All Additional kWh	\$	0.13208	kWh	\$	0.11733	kWh

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

Effective Date 7/1/2013 (2500kW+)

		SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)		
FACILITY CHARGE	\$	345.00		\$	345.00	
MONTHLY BILLING DEMAND	\$	14.50	kWh	\$	4.50	kWh
EXCESS DEMAND	\$	2.00	kWh	\$	2.00	kWh
ENERGY CHARGE						
On-Peak kWh	\$	0.06110	kWh	\$	0.05603	kWh
Off-Peak kWh	\$	0.05833	kWh	\$	0.05467	kWh

PEAK RATES

Percent Increase Basic Facilities Charge	15.00%
% Increase Demand (kW):	0.00%
% Increase Energy (kWh):	4.50%

LEGACY RATES

	Residential	Commercial	Industrial
Percent Increase Basic Facilities Charge	10.00%	10.00%	10.00%
% Increase Demand (kW):	0.00%	0.00%	0.00%
% Increase Energy (kWh):	2.50%	3.50%	3.50%

City of Gastonia Electric Rates July 2013

RIDERS

Effective Date 7/1/2013

WPCA PASS THROUGH

\$ - Equates To: 0.00%

REPS Charge:

	<u>RENEWABLE RESOURCES</u>	<u>DSM/ENERGY EFFICIENCY</u>	<u>TOTAL REPS CHARGE</u>
RESIDENTIAL	\$ 0.51	\$ -	\$ 0.51
COMMERCIAL	\$ 2.48	\$ 0.06	\$ 2.54
INDUSTRIAL	\$ 25.60	\$ -	\$ 25.60

RECR-1:

	<u>VARIABLE</u>	<u>5 YEARS</u>	<u>10 YEARS</u>	<u>15 YEARS</u>
WIND AND BIOMASS ENERGY CREDIT				
On-Peak kWh	\$ 0.02980	\$ 0.03390	\$ 0.03630	\$ 0.03870 kWh
Off-Peak kWh	\$ 0.00950	\$ 0.01030	\$ 0.01080	\$ 0.01120 kWh
SOLAR PHOTOVOLTAIC ENERGY CREDIT				
All Energy kWh	\$ 0.03200	\$ 0.03560	\$ 0.03810	\$ 0.04050 kWh

Attachment #2

**RESOLUTION INCREASING FEES CHARGED FOR
ELECTRIC SECURITY LIGHTING**

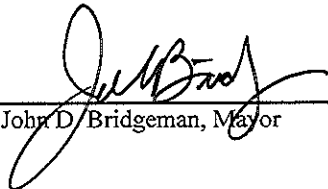
WHEREAS, the City of Gastonia currently offers electric security lighting to individuals upon request for various set fees; and

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

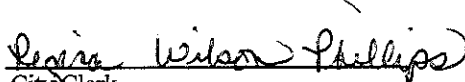
WHEREAS, the City Council deems it necessary from time to time to amend these fees;

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

This the 4th day of June, 2013.



John D. Bridgeman, Mayor

Deputy 
City Clerk



OUTDOOR LIGHTING SERVICE

AVAILABILITY:

Available to the individual customer for lighting of private outdoor areas at locations on the City of Gastonia's distribution system. Service under this Schedule may be withheld or discontinued at the option of the City of Gastonia.

RATE:

Bracket-Mounted Lights

All-night outdoor lighting service using City of Gastonia standard equipment mounted on standard poles:

Gastonia Schedule OL						
Outdoor Lighting Service						
Watts	Lumens	kWh Per Month	Style	Existing Pole	New Pole	New Pole Served Underground
Outdoor Lights:						
			Mercury Vapor**			
175	7,500	75		\$9.05	\$14.45	\$18.30
400	20,000	152		\$13.20	\$18.60	\$22.45
			High Pressure Sodium			
100	9,500	47		\$9.50	\$14.90	\$18.75
100	9,500	47	Deluxe Traditional	\$18.75	N/A	\$27.15
100	9,500	47	Belle Chase	N/A	N/A	\$27.85
150	16,000	70		\$10.55	\$15.95	\$19.80
250	27,500	104		\$12.80	\$18.20	\$22.05
250	27,500	104	Shoe Box	N/A	N/A	\$35.15
500	55,000	208	Shoe Box (Two Lights)	\$54.30	N/A	\$59.50
Per Pole	Per Pole	Per Pole		Per Pole		Per Pole
			Metal Halide			
400	40,000	155		\$18.60	\$24.00	\$27.85
400	40,000	155	Shoe Box	N/A	N/A	\$41.55
800	80,000	310	Shoe Box (Two Lights)	N/A	N/A	\$74.20
Per Pole	Per Pole	Per Pole				Per Pole

Flood Lights:						
			High Pressure Sodium			
250	27,500	104		\$15.65	\$22.10	\$25.95
400	50,000	156		\$21.15	\$24.55	\$28.40
			Metal Halide			
400	40,000	155		\$19.05	\$26.20	\$30.05
* Rates do not include applicable sales tax. Additional fees may apply to non-standard installations. Rates and specifications subject to change.						
**No Longer Available Effective January 1, 2008						

EXPLANATORY NOTES:

- (1) Lamps will burn from approximately one half-hour after sunset until approximately one half-hour before sunrise. The City of Gastonia will readily replace burned-out lamps and otherwise maintain the lights during regular daytime working hours following notification by the Customer.
- (2) Lights will be installed only on City of Gastonia-owned poles, and all facilities necessary for service under this Schedule, including fixtures, lamps, controls, poles, hardware, transformers, conductors, and other appurtenances shall be owned and maintained by the City of Gastonia.
- (3) Equipment (such as disconnecting switches) not supplied by the City of Gastonia as standard is not available under this Schedule, and shall not be installed by the Customer.
- (4) This Schedule is not available for seasonal or other part-time operation of outdoor lights.
- (5) Service using overhead conductors is not available in any area designated by the City of Gastonia as underground distribution area, nor in any area, location, or premises being served from an underground source.
- (6) All costs are based on city construction standards. The City will charge an additional 1.7% for any costs incurred that is above the standard installation as an extra facility charge.
- (7) Effective April 1, 2008: If a customer requests a longer bracket, the Customer will pay the difference between the standard bracket and the longer bracket.

TERMS OF PAYMENT:

All bills are due and payable UP TO twenty-one (21) days from the date of the bill. If not paid within this period, the City reserves the right to discontinue service and hold any deposit until the bill is paid. Services scheduled for disconnection for non-payment are subject to administrative/dis-connection charges. If service is disconnected for non-payment, the customer must pay the past due bill, and a reconnection fee to have services restored. If reconnection of an account that has been disconnected for non-payment is requested after 5:00 pm an additional charge MAY be added to the customer's account in order to have service restored. If a customer's service has to be disconnected at the pole, an additional \$55.00 charge will be added to the customer's account along with a \$55.00 reconnection charge to have service restored.

CONTRACT PERIOD:

The original term of contract may be from a minimum of one year to a maximum of 20 years. Contracts will continue after the original term until terminated by either party on thirty days' written notice. The Customer may amend or terminate the Agreement before the expiration of the initial Contract Period by

paying to the City of Gastonia a sum of money equal to 40% of the monthly bills which otherwise would have been rendered for the remaining term of the initial Contract Period, less the monthly bills for the initial term of contract of any successor customer who has applied for lighting service at the premises prior to the effective date of the contract amendment or termination, provided, however, this amount shall not be less than zero. The City of Gastonia may require a deposit not to exceed 40% of the revenue for the original term. The deposit will be returned at the end of the original term, provided the Customer has met all provisions of the contract. Minimum term of contract for specific situations shall be:

- (a) One year for all lights installed at a residence and designated by the City of Gastonia as standard, post top and bracket-mounted on standard poles.
- (b) Three years for all lights not installed at a residence and designated by the City of Gastonia as standard, post top and bracket-mounted on standard poles.
- (c) Ten years for all lights designated by the City of Gastonia as decorative, and for all standard lights mounted on supports other than standard wood poles, and for primary extensions solely serving the lights.
- (d) Twenty years for all lights or supports designated by the City of Gastonia as non-standard.

EFFECTIVE ON ALL BILLS RENDERED ON OR AFTER JULY 1, 2013.

Attachment #3

**RESOLUTION INCREASING FEES CHARGED FOR
INDIVIDUALIZED SERVICES PROVIDED BY THE CITY**

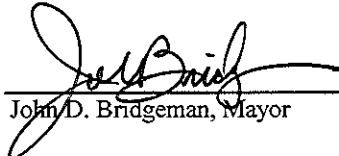
WHEREAS, the City of Gastonia currently offers many services, permit and privileges to individuals upon request for various set fees; and

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


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

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

This the 4th day of June, 2013.



John D. Bridgeman, Mayor

Deputy 
City Clerk



City of Gastonia
 Building Inspections Fee Schedule
 Proposed Fiscal Year 2013/2014

Valuation	Permit Fee	
	Current	Proposed
.0-999.0	\$30.00	\$50.00
\$ 1,000.00	\$34.50	\$50.00
\$ 2,000.00	\$39.00	\$50.00
\$ 3,000.00	\$43.50	\$50.00
\$ 4,000.00	\$48.00	\$50.00
\$ 5,000.00	\$52.50	\$50.00
\$ 6,000.00	\$57.00	\$56.00
\$ 7,000.00	\$61.50	\$62.00
\$ 8,000.00	\$66.00	\$68.00
\$ 9,000.00	\$70.50	\$74.00
\$ 10,000.00	\$75.00	\$80.00
\$ 11,000.00	\$79.50	\$86.00
\$ 12,000.00	\$84.00	\$92.00
\$ 13,000.00	\$88.50	\$98.00
\$ 14,000.00	\$93.00	\$104.00
\$ 15,000.00	\$97.50	\$110.00
\$ 16,000.00	\$102.00	\$116.00
\$ 17,000.00	\$106.50	\$122.00
\$ 18,000.00	\$111.00	\$128.00
\$ 19,000.00	\$115.50	\$134.00
\$ 20,000.00	\$120.00	\$140.00
\$ 21,000.00	\$124.50	\$146.00
\$ 22,000.00	\$129.00	\$152.00
\$ 23,000.00	\$133.50	\$158.00
\$ 24,000.00	\$138.00	\$164.00
\$ 25,000.00	\$142.50	\$170.00
\$ 26,000.00	\$147.00	\$176.00
\$ 27,000.00	\$151.50	\$182.00
\$ 28,000.00	\$156.00	\$188.00
\$ 29,000.00	\$160.50	\$194.00

City of Gastonia
 Building Inspections Fee Schedule
 Proposed Fiscal Year 2013/2014

Valuation	Permit Fee	
	Current	Proposed
\$ 30,000.00	\$165.00	\$200.00
\$ 31,000.00	\$169.50	\$206.00
\$ 32,000.00	\$174.00	\$212.00
\$ 33,000.00	\$178.50	\$218.00
\$ 34,000.00	\$183.00	\$224.00
\$ 35,000.00	\$187.50	\$230.00
\$ 36,000.00	\$192.00	\$236.00
\$ 37,000.00	\$196.50	\$242.00
\$ 38,000.00	\$201.00	\$248.00
\$ 39,000.00	\$205.50	\$254.00
\$ 40,000.00	\$210.00	\$260.00
\$ 41,000.00	\$214.50	\$266.00
\$ 42,000.00	\$219.00	\$272.00
\$ 43,000.00	\$223.50	\$278.00
\$ 44,000.00	\$228.00	\$284.00
\$ 45,000.00	\$232.50	\$290.00
\$ 46,000.00	\$237.00	\$296.00
\$ 47,000.00	\$241.50	\$302.00
\$ 48,000.00	\$246.00	\$308.00
\$ 49,000.00	\$250.50	\$314.00
\$ 50,000.00	\$255.00	\$320.00
\$ 51,000.00	\$259.50	\$325.00
\$ 52,000.00	\$264.00	\$330.00
\$ 53,000.00	\$268.50	\$335.00
\$ 54,000.00	\$273.00	\$340.00
\$ 55,000.00	\$277.50	\$345.00
\$ 56,000.00	\$282.00	\$350.00
\$ 57,000.00	\$286.50	\$355.00
\$ 58,000.00	\$291.00	\$360.00
\$ 59,000.00	\$295.50	\$365.00

City of Gastonia
 Building Inspections Fee Schedule
 Proposed Fiscal Year 2013/2014

Valuation	Permit Fee	
	Current	Proposed
\$ 60,000.00	\$300.00	\$370.00
\$ 61,000.00	\$303.50	\$375.00
\$ 62,000.00	\$307.00	\$380.00
\$ 63,000.00	\$310.50	\$385.00
\$ 64,000.00	\$314.00	\$390.00
\$ 65,000.00	\$317.50	\$395.00
\$ 66,000.00	\$321.00	\$400.00
\$ 67,000.00	\$324.50	\$405.00
\$ 68,000.00	\$328.00	\$410.00
\$ 69,000.00	\$331.50	\$415.00
\$ 70,000.00	\$335.00	\$420.00
\$ 71,000.00	\$338.50	\$425.00
\$ 72,000.00	\$342.00	\$430.00
\$ 73,000.00	\$345.50	\$435.00
\$ 74,000.00	\$349.00	\$440.00
\$ 75,000.00	\$352.50	\$445.00
\$ 76,000.00	\$356.00	\$450.00
\$ 77,000.00	\$359.50	\$455.00
\$ 78,000.00	\$363.00	\$460.00
\$ 79,000.00	\$366.50	\$465.00
\$ 80,000.00	\$370.00	\$470.00
\$ 81,000.00	\$373.50	\$475.00
\$ 82,000.00	\$377.00	\$480.00
\$ 83,000.00	\$380.50	\$485.00
\$ 84,000.00	\$384.00	\$490.00
\$ 85,000.00	\$387.50	\$495.00
\$ 86,000.00	\$391.00	\$500.00
\$ 87,000.00	\$394.50	\$505.00
\$ 88,000.00	\$398.00	\$510.00
\$ 89,000.00	\$401.50	\$515.00

City of Gastonia
 Building Inspections Fee Schedule
 Proposed Fiscal Year 2013/2014

Valuation	Permit Fee	
	Current	Proposed
\$ 90,000.00	\$405.00	\$520.00
\$ 91,000.00	\$408.50	\$525.00
\$ 92,000.00	\$412.00	\$530.00
\$ 93,000.00	\$415.50	\$535.00
\$ 94,000.00	\$419.00	\$540.00
\$ 95,000.00	\$422.50	\$545.00
\$ 96,000.00	\$426.00	\$550.00
\$ 97,000.00	\$429.50	\$555.00
\$ 98,000.00	\$433.00	\$560.00
\$ 99,000.00	\$436.50	\$565.00
\$ 100,000.00	\$440.00	\$570.00
\$ 200,000.00	\$790.00	\$1,020.00
\$ 300,000.00	\$1,140.00	\$1,445.00
\$ 400,000.00	\$1,490.00	\$1,845.00
\$ 500,000.00	\$1,840.00	\$2,245.00
\$ 600,000.00	\$2,190.00	\$2,595.00
\$ 700,000.00	\$2,540.00	\$2,945.00
\$ 800,000.00	\$2,890.00	\$3,295.00
\$ 900,000.00	\$3,240.00	\$3,645.00
\$ 1,000,000.00	\$3,590.00	\$3,995.00
\$ 2,000,000.00	\$7,090.00	\$6,495.00
\$ 3,000,000.00	\$10,590.00	\$8,995.00

City of Gastonia
 Building Inspections Fee Schedule
 Proposed Fiscal Year 2013/2014

	Permit Fee	
	Current	Proposed
Miscellaneous Inspection		
Mobil Home:		
Single Wide	\$150.00	\$300.00
Double/triple wide	\$150.00	\$400.00
Demolition:		
Residential	\$50.00	\$75.00
Commercial	\$100.00	\$100.00
Day Care Inspection:	\$50.00	\$150.00
Certificate of Occupancy:	\$50.00	\$75.00
ABC Inspection:	\$20.00	\$75.00
Reinspection Fees:		
1st trip	\$20.00	\$50.00
2nd trip	\$30.00	\$50.00
3rd trip	\$40.00	\$50.00
Starting work w/o permit	Double fee	Double fee
Swimming Pool		
Above Ground	\$75.00	\$50.00
In-ground	\$75.00	\$120.00

City of Gastonia
Building Inspections Fee Schedule
Proposed Fiscal Year 2013/2014

Single Trade Permits

Plumbing	\$45.00	\$50.00
Mechanical	\$47.00	\$50.00
Electrical	\$48.00	\$50.00

City of Gastonia, North Carolina

COMMUNITY DEVELOPMENT GRANT
PROJECT ORDINANCE

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

SECTION I. The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<i>COMMUNITY DEVELOPMENT FUND</i>	\$ 537,749
<i>108 LOAN-DOWNTOWN REVITALIZATION</i>	18,500
<i>HOME INVESTMENT TRUST FUND</i>	<u>541,967</u>
 <i>TOTAL GRANT PROJECT APPROPRIATIONS</i>	 <u><u>\$ 1,098,216</u></u>

SECTION II. . . . and that the following revenues will be available during Fiscal Year 2013-2014 to meet the foregoing appropriations:

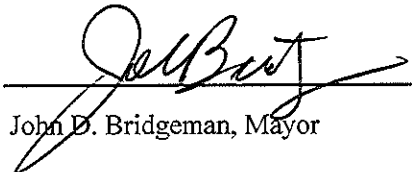
<i>COMMUNITY DEVELOPMENT FUND</i>	
Repayment/Loan – Homeowner	\$ 4,200
Community Development Grant	<u>533,549</u>
	\$ 537,749
 <i>108 LOAN-DOWNTOWN REVITALIZATION FUND</i>	
Repayment/Loan-Investor	<u>\$ 18,500</u>
	\$ 18,500

HOME INVESTMENT TRUST FUND

Repayment/Loan Home Owner	\$ 20,000
Federal Home Program	518,667
Miscellaneous Revenue	<u>3,300</u>
	\$ 541,967
TOTAL GRANT PROJECT REVENUES	<u><u>\$ 1,098,216</u></u>

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2013-2014 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/13 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 2013-2014 Budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 4th day of June, 2013.



John D. Bridgeman, Mayor

Deputy Regina Wilson Phillips
CITY CLERK



City of Gastonia, North Carolina

PROJECT ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

CAPITAL PROJECTS

Airport Capital Projects

Airport Improvements	\$ 365,000
	<u>\$ 365,000</u>

Water and Sewer Improvements

NCDOT Utility Conflict	\$ 148,600
Water Distribution Improvements	451,000
Water & Sewer Assessments	170,000
Pumpstation/Forcemain Improvements	35,120
Water Supply/Treatment Improvements	395,280
	<u>\$ 1,200,000</u>

Water and Sewer System Expansion Fee

Sewer System Expansion Fee	\$ 120,000
Water System Expansion Fee	180,000
	<u>\$ 300,000</u>

Electric System

Economic Development	\$ 250,000
Outside Storage	20,000

SCADA Replacement	15,000
City Electrical Tie Lines	60,000
Kendrick Extension	50,000
Underground System Replacement	455,000
Electric Development	55,000
Residential Development	45,000
City Fiber	50,000
	<u>\$ 1,000,000</u>
Stormwater Capital Projects	
Stormwater System Improvement	\$ 284,803
Stormwater Noncapital	94,934
	<u>\$ 379,737</u>
General Fund Capital Projects	
Transfer to General Fund	\$ 684,440
TOTAL CAPITAL PROJECTS	<u>\$ 3,929,177</u>

SECTION II. . . and that the following revenues will be available during Fiscal Year 2013-2014 to meet the foregoing appropriations:

CAPITAL PROJECTS

Airport Capital Projects	
NCDOT Aviation Division	\$ 328,500
Transfers from other Funds:	
General Fund	36,500
	<u>\$ 365,000</u>

Water and Sewer Improvements

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

Water and Sewer System Expansion Fee

Sewer System Expansion Fee	\$ 120,000
Water System Expansion Fee	180,000
	<u>\$ 300,000</u>

Electric System

Reimbursement for Service - Duke Net	\$ -
Transfers from other Funds:	-
Electric Fund	1,000,000
	<u>\$ 1,000,000</u>

Stormwater Capital Projects

Transfer from other Funds:	
Stormwater Utilities Fund	\$ 379,737
	<u>\$ 379,737</u>

General Fund Capital Projects Fund


Fund Balance Appropriated	\$ 684,440
---------------------------	------------

TOTAL CAPITAL PROJECTS

\$ 3,929,177

SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2013-2014 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/13 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 4th day of June, 2013.



John D. Bridgeman, Mayor

Deputy Regina Wilson Phillips
CITY CLERK



GLOSSARY

AACE - the acronym used for American Association of Code Enforcement.

ARRA - the acronym used for American Recovery and Reinvestment Act of 2009.

Accomplishment - the act of accomplishing or completing a goal set by a department.

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a two digit fund number, a three digit division and a four digit sub-account number.

Accounting System - the total set of records and procedures that are used to record, classify and report information on the financial status of an entity or fund during a specific time period.

Accrual - describes the concept (known as accrual accounting) where a revenue or expense is not recorded (recognized) at the same moment in time as the related cash inflow / outflow.

Accrual Basis of Accounting - revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

ADA - a commonly used acronym for the Americans with Disabilities Act.

Ad Valorem - a charge on property (real and personal) based on the assessed value of the property.

Adopted Budget - the official expenditure plan of the City as authorized by City Council for a specified fiscal year.

Amended or Revised Budget - a budget that includes authorized changes to the original adopted budget.

Appropriation - an authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

GLOSSARY

Arbitrage - the Internal Revenue Code provides that a state or local government investing tax-exempt debt issue proceeds (interest exempt from federal income taxes) at rates higher than that being paid on the debt may have to rebate the excess interest earned to the U.S. Treasury.

ATB - the acronym used for Across The Board salary increase, which is an increase given to all the employees at the same level.

Assessed Value - the value established for real or personal property and used as the basis for levying property taxes.

Assessment - the process for determining values of real and personal property for taxation purposes.

Asset - resources owned or held by a government which have monetary value.

Authorized Positions - employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - this refers to the funds, remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - a budget in which the estimated revenues equal the estimated expenditures.

Basis of Accounting - a term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. The City uses the the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Basis of Budgeting - a term used to refer to the recognition of costs and revenues in budget development and in establishing and reporting appropriations, that are the legal authority to spend or collect revenues. The City uses the the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Benchmark - A target or a goal for performance of a service, against which actual performance is compared.

Benefits - Federal and State mandated employee benefits and other council approved programs such as health insurance.

GLOSSARY

Bond - a long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Budget - (a comprehensive financial plan of operation for which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets - the "operating" budget and the "capital improvement" budget.) In the State of North Carolina, it is mandated a balanced budget be produced.

Budget Amendment - A legal procedure utilized by the City staff and the City Council to revise a budget appropriation.

Budget Calendar - the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message - (Executive Summary) a letter of transmittal for the proposed budget prepared by the City Manager and addressed to the governing board which contains the Manager's views and recommendations on the City's operations for the coming fiscal year.

Budget Ordinance - the official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Budget System - the total set of records and procedures that are used to record, classify, and report information on the financial plan for an entity of fund covering a specific time period.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Asset - assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - the appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvement Program (CIP) - a 5- to 10-year forecast of needs, costs, sources of financing and impact on Annual Budget.

GLOSSARY

Capital Outlay - an expenditure expected to have a useful life of greater than one year or an estimated total of \$500 or more. Capital Outlay include such purchases as heavy duty equipment, vehicles, computers, or construction materials for small projects.

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies for other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Cash Basis - revenues are not recorded until cash is received and expenditures are not recognized until cash is disbursed.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

Certificates of Participation (COPS) – an installment purchase agreement that can either be "placed" to one or a few buyers, or can be publicly sold. If they are publicly sold, the investor buys an undivided share in contract payments, evidenced by a certificate of participation.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Community Development Block Grant (CDBG) - a federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income.

Community Development Fund - used to account for revenues and expenses derived from the Community Development Block Grant entitlements to the City.

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

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

Department - a basic organizational unit of the City which is functionally unique in its delivery of services with possibly one or more divisions.

GLOSSARY

Depreciation - expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement - the expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Donations - revenue received from private contributions for public service expenditures.

EEOC (Equal Employment Opportunity Commission) - a government agency which is responsible for the enforcement of equal pay provisions and for the investigation and, if necessary, the prosecution of discriminatory hiring practices.

Effectiveness Measures - These can assess any of the following: The quality level at which a service is provided, the extent to which the service meets the demand for the service or resolves the problem giving rise to the service, the extent to which the service meets the objectives, and/or resources expended on the service in relation to need met or demand fulfilled.

Efficiency Measures - These are usually a ratio between the resources expended to provide a service and the level (quantity) of service provided, assuming a certain level of quality. These measures may also compare resources expended with improvements or changes in service quality, while holding quantity constant.

Employee (or Fringe) Benefits - contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances - obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved (they become expenditures when paid).

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 30 Water and Sewer, Fund 31 Electric, Fund 32 Transit, Fund 33 Golf Course and Fund 36 Stormwater Utilities.

ETJ - the acronym used for Extra Territorial Jurisdiction.

GLOSSARY

Expenditure - the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Fiduciary Funds - used to account for assets held by a government in a trustee or agency capacity, whether for individuals, private organizations, other governmental units, or other funds of the government.

Fiscal Year (FY) - the designated for the beginning and ending of transactions. The City of Gastonia's fiscal year begins July 1 and ends June 30 of the following calendar year as required by state law.

Fiscal Policy - a government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fixed Asset - see "Capital Asset".

FLSA (Fair Labor Standards Act) - a Federal payroll and employment law that sets the minimum wage and overtime rates employees must receive for their work; requires recordkeeping by employers; places restrictions on the types of work children can do.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Fringe Benefits - funds budgeted for the City's contribution for employee benefits including retirement, health insurance, social security, and life insurance.

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.

GLOSSARY

Fund Balance - the excess of current assets over the current liabilities for each fund at the end of each fiscal year. A negative fund balance is called a deficit. For governmental funds, the fund balance is equal to the excess revenues over expenses for a given fiscal year.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures that exceed current revenues. Fund Balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

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

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

General Fund - used to account for the ordinary operations of the City which are financed from taxes, other general revenues, contributions, grants, transfers from other funds and reimbursements.

General Ledger - a file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate. It is an obligation of the local government entity guaranteed by the taxing ability of that government unit.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Geographic Information System (GIS) - a collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

GFOA - the acronym used for Government Finance Officers Association of the United States and Canada.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

GLOSSARY

Governmental Funds - used to account for the sources, uses, and balances of government's expendable "general government" financial resources.

Grant - a contribution of assets (usually cash) by a governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. They are usually designated for specific purposes.

HMIS - the acronym used for Homeless Management Information System.

IACO - the acronym used for International Association of Code Enforcement Officials.

Infrastructure - the physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfer - amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other.

Internal Service Fund - a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Investment Earnings - revenue earned on investments with a third party. The City pools monies from several funds to facilitate disbursement and investment and maximize investment income.

Lease/Purchase Agreement - a contract granting use of property during a specified period of time in exchange for a specified amount with an option at the end of that period of time to buy the property.

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

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

Line Items - units of budgeted expense set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item.

GLOSSARY

Local Government Budget and Fiscal Control Act - this act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt - debt with a maturity of more than one year after the date of issuance.

Maturity - the date on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Merit Program - an established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Mission Statement - fundamental purpose; a statement of what a department really wants to accomplish.

Modified Accrual - the accounting basis used by the City. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

NCAHCO - the acronym used for North Carolina Association of Housing Code Officials.

NCDENR - the acronym used for North Carolina Department of Environment and Natural Resources.

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

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

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

Need or Demand Indicators - these refer to conditions or problems underlying the need for a service. They have a relationship to the amount of service provided. These are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness.

Non-Departmental – expenditures and/or revenues for purposes that are not related to a specific department.

Objective - a specific target for achievement which represents an interim step or progress toward a goal within a specified time span.

GLOSSARY

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.

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.

GLOSSARY

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.

Revenue Estimates - a formal estimate of how much revenue will be earned from a specific revenue source from some future period.

GLOSSARY

Right-of-Way Acquisition - purchase of property by the City to perform road improvement projects and/or protection of right-of-way for future highway projects.

Sales Tax - a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.5% 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.

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.

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

TASH - the acronym used for The Association for the Severely Handicapped.

Tax Base - the total assessed valuation of real property within the City limits.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

GLOSSARY

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Technology Services - a department within the City that supports other departments in areas of information processing; telephone, pager and two-way radio communications; conditioned uninterruptible power systems and in-house consulting.

Tentative Budget - the preliminary budget approved by the City Council for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget.

Transfers In/Out - amounts transferred from one fund to another to assist in financing the services for the recipient fund. Also, referred to as Interfund Transfers.

Trust Funds - to account for cash set aside in a trustee capacity such as donations for certain programs.

Unencumbered Balance - the amount of an appropriation that is neither expended or encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

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.