

City of Gastonia

Fiscal Year 2016



Mayor

John Bridgeman

City Manager

Edward C. Munn

City Council

Ward 1 - Walter Kimble

Ward 2 - Dave Kirlin

Ward 3 - James Gallagher

Ward 4 - Todd Pierceall

Ward 5 - Porter McAteer

Ward 6 - Brenda B. Craig, Mayor Pro Tem





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gastonia
North Carolina**

For the Fiscal Year Beginning

July 1, 2014

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, 2014**. In order to receive this award, a governmental unit must publish a budget document that 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, North Carolina

Vision Statement

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

Mission Statement

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



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CITY OF GASTONIA BRIEF PROFILE

The City of Gastonia was incorporated in 1877 and became the county seat of Gaston County in 1911. Located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte, it is the second largest city in the Charlotte, - Gastonia, - Concord Metropolitan Statistical Area (MSA) as identified by the United States Bureau of the Census. The MSA 2010 Census population is 1,531,965. Gastonia covers an area of approximately 51.69 square miles. The City has a broad industrial, office and commercial base and is the thirteenth largest city in the State with an estimated population of 72,947 by the State Demographer's office.

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

The City Council employs a City Manager who directs the daily operations of the City through two Assistant City Managers; the Assistant City Manager – Director of Human Resources and Administrative Services and the Assistant City Manager – Public Infrastructure. For Fiscal Year 2016, the City of Gastonia has funds budgeted for 935.50 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 2080 hours of service. Property taxes may be levied by the City without a vote of the people and are collected as an annual ad valorem tax on the appraised value of all real and tangible personal property within its boundaries. In Fiscal Year 1994, Gaston County began collecting current taxes for the City of Gastonia. Delinquent taxes continue to be collected by both the City's collection offices as well as the County's.

EDUCATION

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

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

TRANSPORTATION

The City has approximately 438 linear miles of streets. The City and State maintain approximately 338 miles and 100 miles, respectively, of paved streets. Major expansion, improvement and maintenance of primary and secondary highway thoroughfares fall under the responsibilities of the State. Major construction, improvement, and maintenance of the local street system is the responsibility of the City. Construction of new streets within subdivisions is the responsibility of the developer and the City.

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

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

RECREATION

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

World Cup competitions and Olympic Trails. In addition, the NASCAR Hall of Fame opened in Charlotte in May 2010. Also, a Summer Baseball - College All-Star League team, the Gastonia Grizzlies, plays at Sims Park.

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

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

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

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

PUBLIC UTILITY ENTERPRISES

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

Two Rivers Utilities

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

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

Water System

The City's water system consists of 25.3 million gallons per day (MGD) treatment capacity, with an average daily use of 13.5 MGD. There are approximately 27,900 water meters in use. The current raw water storage capacity is 275 million gallons at the Rankin Lake reservoir. The water distribution system consists of approximately 592 miles of pipeline and 7 million gallons of elevated storage.

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

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

Top Ten Water Users
(12 months ending 06/30/15)

<u>Number</u>	<u>Customer</u>	<u>Water Gallons Used (000's)</u>	<u>Annual Water System Revenue</u>	<u>Percentage of Total Annual Water System Revenue</u>
1.	Town of Clover	221,530	\$616,806	4.01%
2.	Town of Ranlo	119,758	339,121	2.20%

3.	City of Lowell	113,190	334,755	2.18%
4.	Town of McAdenville	90,177	268,241	1.74%
5.	Gaston Memorial Hospital	67,168	208,976	1.36%
6.	Valley Proteins, Inc	45,841	176,904	1.15%
7.	American and Efird, Inc.	39,356	148,811	1.01%
8.	Gaston County	35,040	126,190	0.97%
9.	Gaston County Schools	32,283	155,410	0.82%
10.	Southwood Realty	<u>25,351</u>	<u>92,869</u>	<u>0.60%</u>
	TOTAL	<u>789,694</u>	<u>\$2,468,083</u>	<u>16.04%</u>

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

Sanitary Sewer System

The sanitary sewer system for the City consists of 26 million gallons per day (MGD) treatment capacity at three (3) wastewater treatment facilities. Average maximum daily flow at these plants is 8.6 MGD. The sanitary sewer collection system consists of approximately 554 miles of collection lines, including Cramerton, 20 pump stations and the City currently has approximately 25,600 sanitary sewer customers both inside and outside the corporate limits. Of the approximately 25,600 sanitary sewer customers, the top ten customers comprise less than 20% of the City's billed wastewater volume. The service area for the sanitary sewer system encompasses the entire corporate limits of the City and portions of Gaston and Cleveland counties adjoining the city limits and portions of York County, South Carolina. The City also owns and operates under private contract, a 700-acre Biosolids Storage Facility and Resource Recovery Farm located at Pasour Mountain, approximately five miles northwest of the City.

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

Top Ten Sewer Users
(12 months ending 06/30/15)

<u>Number</u>	<u>Customer</u>	<u>Sewer Gallons Used (000's)</u>	<u>Annual Sewer System Revenue</u>	<u>Percentage of Total Annual Sewer System Revenue</u>
1.	City of Bessemer City	324860	\$1,249,937	6.94%
2.	Town of Clover	190,390	731,216	4.06%
3.	Valley Proteins Inc.	64,106	321,734	1.79%
4.	Town of Ranlo	74,057	285,299	1.58%
5.	Gaston Memorial Hospital	49,722	210,290	1.17%
6.	Gaston County Schools	30,149	208,780	1.16%
7.	Gaston County	34,897	166,922	0.93%
8.	Southwood Realty	25,800	126,780	0.70%
9.	Hudson Woods Apartments	19,497	93,019	0.52%
10.	City of Belmont	23,343	92,588	0.51%
	TOTAL	<u>836,821</u>	<u>\$3,486,565</u>	<u>19.36%</u>

Electric System

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

The City's electric system operates under a 7,200/12,470 volt distribution system, which serves approximately 26,700 meters in a system of 473 miles of electrical distribution lines. The electric system is the largest revenue producer in the City and has been used to supplement the General Fund and other funds in previous years. In Fiscal Year 1994, the City Council voted to reduce the dependency on

electric revenues and to establish a Rate Stabilization Fund to set aside monies to provide funding for capital projects, any unforeseen occurrences, and to offset future rate increases.

Top Ten Electric Users
(12 months ending 06/30/15)

<u>Number</u>	<u>Customer</u>	<u>Electric KWH's Billed (000's)</u>	<u>Annual Electric System Revenue</u>	<u>Percentage of Total Annual Electric System Revenue</u>
1.	Gaston Memorial Hospital	40,719	\$3,931,588	5.16%
2.	Freightliner Corp.	31,810	2,367,994	3.11%
3.	Gaston County Schools	13,653	1,635,863	2.15%
4.	Gaston County	14,478	1,535,473	2.02%
5.	Stabilus	12,750	954,203	1.25%
6.	Food Lion	7,036	594,991	0.78%
7.	Lanxess Corp	8,313	491,738	0.65%
8.	Covenant Village	4,484	455,544	0.60%
9.	George Weston Bakery Inc.	4,693	434,117	0.57%
10.	Wal-Mart	4,738	421,661	0.55%
	TOTAL	<u>142,674</u>	<u>\$12,823,172</u>	<u>16.84%</u>

SOLID WASTE

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

PUBLIC SAFETY

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

COMMERCE AND INDUSTRY

The City's economy has benefited from its location within a major population center, its proximity to Charlotte, access to major interstate highways, and Charlotte-Douglas International Airport. For many years the primary industry in the City was textiles. However, the recent national trend of companies relocating manufacturing facilities outside the United States has resulted in significant losses of jobs and investments in the textile industry. Over the past decade, the City's economy has diversified through a variety of commercial, industrial, trade and tourism sectors, while the significance of the textile industry has declined. The City emphasizes the attraction of new and diverse industry while providing support for the existing commercial and industrial community, as evidenced by the City's rich economic development incentives package. These incentives promote industrial projects, as well as, major retail and office development, with extra inducements for the construction of LEED buildings. Qualified downtown projects can also receive rent assistance and/or funds for building up-fits and architectural assistance.

The national and worldwide economic downturn, which began in late 2008, has certainly been felt in Gastonia, however, the City has made positive strides towards economic recovery. A variety of new manufacturing and retail establishments were established or expanded recently. Peak Resources, a nursing home operator, constructed a \$1.3 million dollar, 10,000 square foot corporate headquarters on Summit Crossing Place. Brixx Pizza constructed a \$950,000 facility on Cox Road, two Dollar General Stores were constructed in the City with a combined value of \$1.8 million, and Christ Worship Center, a \$.1 million facility, was constructed on Franklin Boulevard. Other new and expanding facilities include Carolinas Healthcare System Urgent Care, renovations and system upgrades at the Caromont Health surgery center, and renovations of the hospital lobby and front vestibule. Construction of single family residential neighborhoods has been slow, consistent with other North Carolina communities, while residential addition, renovation, and remodel permits have been steady.

Gastonia Technology Park (GTP), the area's premier business park, is home to two new international businesses. LANXESS Corporation, a German company, manufactures a wide range of specialty chemicals and polymers. The Gaston County project will manufacture high-tech compounds that enable engineers to design, as an example, lighter and safer parts for automobiles. Increased efficiency standards are driving demand for these advanced materials. The \$15 million investment will create 55 new jobs. REPI is the

second firm to locate at the GTP. The Italian company develops and produces high performance liquid colors, additives, and dosing systems for applications in the polyurethane sectors (automobile, footwear, furniture) and the thermoplastic sectors (soft drink bottles, cosmetics). The company plans to create 27 new jobs and invest \$5.8 million. The GTP has been prepared for additional firms by the recent paving of new roads, site grading, and power backup generation. Designated as a Prime Power Park, businesses will have a designated system for back-up power, which is crucial for industrial users with precision machinery, heating and cooling components, and other functions that depend on constant electricity. Two additional facilities are currently being constructed in the GTP, CTL Packaging USA will construct a state-of-the-art consumer products manufacturing facility. The facility will house the divisional corporate office, manufacturing, research & development, customer service and distribution. The investment will be \$58.5 million and at full operations the company will employ 131 people. The second facility is Dixon Quick Coupling, which is a subsidiary of Dixon Valve & Coupling of Chestertown, MD, is currently constructing a 100,000 square foot building which is a \$5 million investment in Gaston County. Dixon makes metal couplings for hydraulic and pneumatic systems. Its biggest customers are in the oil and natural gas, agricultural, chemical and industrial sectors.

Caromont Health, Inc., the parent corporation for a multi-state, integrated health care system, consisting of CaroMont Regional Medical Center, physician office practices, imaging centers, outpatient centers, an ambulatory surgery center, a nursing home, occupational medicine, and hospice, maintains its principal offices in the City. The health system's service area includes Gaston, Cleveland, and Lincoln counties in North Carolina and York County in South Carolina. The hospital is located in the City on an 83-acre medical campus and is one of the City's largest employers. The hospital's physical plant is approximately 1,300,000 square feet and includes 435 licensed beds, a specialty surgery center, a diagnostic center, medical office buildings, and a business services annex. The campus is owned by the County and leased to CaroMont Health, Inc., and the non-profit corporation operating the hospital. The hospital provides a wide variety of medical services including open heart surgery, a comprehensive cancer center, a neo-natal intensive care unit and emergency services. In addition to the medical campus of the hospital, services are provided at multiple locations throughout the region. The hospital has received numerous awards and recognition, including Thomas Reuters' "Top 100 Hospitals" award for Quality and Safety and the Advanced Diabetes Certification and Advanced Certification in Heart Failure from the Joint Commission.

The downtown area of the City is undergoing notable revitalization. Federal stimulus funds have provided \$850,000 for streetscape improvements, \$2,600,000 in neighborhood stabilization funds will provide for 16 owner-occupied single-family units, a new \$600,000 pedestrian plaza opened in 2010, a public art piece was dedicated in the Central City Park, and a third round of neighborhood stabilization funds will enable the renovation and reuse of both the Gaston Memorial Hospital on Highland Street and the Marietta Street Apartments, both adding quality residential units into the center city. This is in addition to several new business openings, an active downtown events calendar, and a downtown outdoor market. A \$10 million, 29,506 square foot, conference center (the City has applied for LEED certification) and an integrally-designed 169 space parking deck project is the cornerstone in redevelopment of downtown. The construction costs of this project was financed through installment financing obligations issued as recovery zone economic development

bonds and repaid primarily from hotel occupancy tax revenues of the City. The conference center has already attracted additional investment, including a new, fine-dining restaurant, located steps from the conference center, in a renovated historic theater.

Construction of a new Environmental Studies Center addition to the City’s Schiele Museum of Natural History is complete. The 7,700 square foot facility, LEED-certified conference/classroom addition features a state-of-the-art kitchen, a meeting area with wooden floors, and an open air “green roof” with growing vegetation and a walkway.

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

Gaston Mall is currently undergoing a major redevelopment including a new “big box” store with several smaller anchor tenants and numerous new retail establishments totaling over 180,000 square feet of retail space. The \$37 million investment includes anchors such as Target, Dick’s Sporting Goods, and TJ Maxx. The completed project is expected to generate 393 new jobs with over \$56 million in annual sales. Eastridge Mall (formerly Westfield Shopping Town Eastridgel) is an approximately 1,560,000 square foot retail facility and is the fourth largest mall in North Carolina and South Carolina. Belk, Dillard’s, and JC Penney anchor this facility, which is supported by 70 smaller retailers. Franklin Square is another retail shopping area consisting of over 1,000,000 square feet, anchored by Wal-Mart, K-Mart, Lowe’s, Sam’s Club, Best Buy, and Kohl’s. Numerous retailers, restaurants and a 13-screen movie theater are also located in Franklin Square, and a 2008 expansion, the Shops at Franklin Square, includes additional retail space with H.H. Gregg and Ashley Furniture as anchor stores.

**Ten Largest Taxpayers
(As of 06/30/15)**

<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>Tax Valuation</u>	<u>Tax Levy</u>	<u>Percentage of Total Assessed Valuation</u>
Daimler Trucks North America	Manufacturing	\$60,869,938	\$322,611	1.23%
Wix Corp.	Manufacturing	42,237,836	223,861	0.85%
Public Service Co.	Utility	36,447,448	193,171	0.74%
Southwood Realty	Property Management	33,426,053	177,158	0.68%

Stabilus Inc.	Manufacturing	30,798,017	163,229	0.62%
Duke Energy Corp	Utility	28,267,273	149,817	0.57%
Triangle Real Estate	Property Management	28,021,251	148,513	0.57%
Centro Bradley Spec 1 LLC	Retail	27,293,721	144,657	0.55%
Roechling Engineered Plastics	Manufacturing	25,547,122	135,400	0.52%
Bellsouth Tel Co.	Utility	25,167,381	133,387	0.51%
TOTAL		<u>\$338,076,040</u>	<u>\$1,791,804</u>	<u>6.84%</u>

Statistical Information

Number of Building Permits, 7/1/14 –06/30/15	3,568
Residential Value of Building Permits issued, 7/1/14 – 06/30/15	\$94,601,984
Commercial/Industrial Value of Building Permits issued, 7/1/14 – 06/30/15	\$50,446,847
Total Retail Sales, as of 06/30/2015	\$1,641,304,279
Median Age	39
Gaston County Median Household Income, 2010 (Gaston Co. Economic Development Commission)	\$42,017
Net Bonded Debt per Capita, 6/30/2014	\$477.36
Ratio of Net Bonded Debt to Assessed Value, 6/30/14	0.65%
Unemployment Rate, June 2015	5.8%



CITY OF GASTONIA

EXECUTIVE SUMMARY

The following section consists of the City Manager's budget message, which highlights the major policy changes adopted for the new fiscal year, the Budget Schedule for the Fiscal Year 2016 budget, and an Explanation of the Budget Presentation, which details the layout of the balance of this document.

Presented to the City Council
April 24, 2015

Adopted in Final Form by the City Council
June 2, 2015





City of Gastonia

A Commitment to Excellence
August 1, 2015

CITY MANAGER'S BUDGET MESSAGE

Mayor and City Council:

Enclosed is Gastonia's 2015-2016 Adopted Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The Budget addresses, within the scope of available revenues, the goals and many of the action steps previously identified by the City Council and Mayor, and are further outlined in the Mayor/Council section of this budget.

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

Budget Principles and Objectives

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

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

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

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

Budget Objectives:

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

General Fund

The Adopted Budget for Fiscal Year 2015-16 does not include a change to the City's current tax rate. Property Tax revenue resulting from tax base growth is projected to modestly increase again this year. The County Revaluation of real property resulted in a modest decrease in value (estimated 1.65 %) including a factor that anticipates appeals. Revenues for motor vehicles have increased significantly, so the net revenues from all property tax categories are projected to increase by 1.21% over last year's budget. Therefore, the revenue neutral tax rate remains the same at \$0.53. Finally, we must closely monitor the general economic conditions, and any further changes to the City's revenues issued by the State.

The General Fund continues to have revenue and expenditure challenges which have been graphically depicted by our "thermometers". Fortunately, the City has been able to balance each year with additional revenue, expenditure reductions and the careful use of excess fund balance. For the future, the General Fund will continue to be the area where expenditures and revenues will fluctuate. For this reason the staff will continue to focus on the General Fund and manage to a three-year horizon.

In order to address the future challenges in the General Fund, the City must look for ways to reduce expenditures and increase revenues as well as use Fund Balance in a measured way in upcoming fiscal years. All during the year, the City staff will be diligently looking for opportunities to close the future budget gaps in the General Fund. The City must be prepared to reduce operating costs, reduce the size of the workforce, and delay projects until adequate funding can be made available. A total of \$1,042,528 of General Fund Balance (\$750,000 for street resurfacing) is appropriated this year to balance the operating and capital budget. In future fiscal years, debt service payments begin to fall which will help, but as salary increases are embedded, the pressure on the General Fund increases.

Electric Fund

No general retail electric rate increase is planned in the 2015-16 Budget. ElectriCities Power Agency One will be implementing a debt restructuring plan which is projected to lower our wholesale costs next year and stabilize it for the next six years. The debt restructuring must be approved by the NC Local Government Commission, which is expected to give their approval. It is important to expand economic development into the areas served by City's electric system. The City will continue to advocate for rate equity in Power Agency One according to the approved schedule. Some adjustment and consolidation of our 21 rate classifications may be necessary to provide equity and consistency with the whole rate structure. Funds will be available for redevelopment as well as for new growth corridors. The FY 2015-16 Budget maintains the same amount of transfers to the General Fund as in the current budget year. Gastonia needs to maintain

the level of transfers established by the Local Government Commission as acceptable: 3% of Gross Electric Fixed Asset. The 2015-16 Budget provides funding for maintenance and capital projects (including the new substation planned for the Gastonia Technology Park). Expenditures in the Electric Fund are organized into priority areas: ***safety & maintenance, peak shaving & generation, load growth initiatives, and use of innovative ideas and technology.***

Water and Sewer Fund

No water and sewer rate increase is recommended at this time. There has not been an increase in our water or sewer rates for the past three budget years. However, soon water and sewer rates will begin to have modest increases to help support the utility's long term financial health as major capital projects move forward. Our rate consultant and our financial advisor for the capital bonds will assist us in determining the rates. Within these reports specific recommendations will be made regarding future rates that will be necessary including the Water Plant Renovation. The focus of the Water and Sewer Fund continues to be addressing our aging Water Plant, meeting demands for economic development extensions, rehabilitation of older water and sewer lines and continuing to develop cooperative agreements with surrounding municipal systems and the County. The rehabilitation of the Water Plant will begin this year with the construction of a new clear well. The total cost of the project is still estimated to be \$58,000,000. The project is scheduled to be completed in 2019. The City was able to secure two no-interest loans from the North Carolina Department of Natural Resources totaling \$35,000,000. The no-interest loans are expected to save the City approximately \$19,000,000 over the life of the twenty-year loan. This major effort will update and repair our Water Plant to ensure safe and efficient operation for decades to come. In addition, a major step in utility regionalization will be completed in 2015 when the Stanley Sewer Outfall will be finished and fully connected to Gastonia's (Two Rivers Utility) treatment facility at Long Creek.

We have and will continue to partner financially with the State, the private sector, other municipalities and the County to extend lines into our important growth areas. We will also seek to increase water and sewer usage through infill development because the infrastructure is already in place. Our priority for the Water and Sewer Fund will be: ***safety, increasing our sales, infrastructure maintenance, system performance, system expansion in those areas that provide a viable return on our investment, and use of innovative ideas and technology.***

Employee Compensation and Benefits

The total number of budgeted full time employees for the upcoming fiscal year is 870. The size of our workforce has stabilized. Changes in the State annexation laws and the delay of the Garden Parkway has slowed the City's expected growth significantly. With new residential subdivisions under construction, the need increases to hire additional building inspectors and a new solid waste collection crew. FY 2015-2016 Budget includes a salary increase for all full time and part time employees. The specific salary plan recommended for FY 2015-16 was included in the City Council's Budget

Outlook Work Session, held on April 8, 2015. The salary plan is as follows: All full time employees - \$1,000 (annual amount) and a 1% salary increase embedded in pay bi-weekly (\$100 minimum). All part time employees - \$0.24 per hour increase and a 1% salary increase embedded in pay bi-weekly. The Budget also maintains the recently increased annual Christmas Bonus from \$300 to \$350 for each eligible employee. The bonus will be given to employees the last week in November. The City will continue the 401(k) program for all full time employees at the 5% level. The 2015-16 Budget provides continued funding in the amount of \$7,000 for the Employee Education Reimbursement Program (\$500 maximum per employee).

Like other public and private organizations, controlling health care costs remains a budgetary challenge and will be so for the foreseeable future. The FY 2015-2016 Budget increase for the City's Health Insurance Fund is \$342,000 (5%) higher as compared to the current year. The Proposed Budget also provides funding for a \$750 payment to the Health Savings Account for all employees covered by the City's Health Insurance Program. Employees not eligible for a federally designated HSA would get the same dollar amount. Wellness initiatives and incentives that positively impact employee health and claims will be considered during FY15-16 Budget Year. We will use employee focus groups and closely monitor claims filed though the year as we consider any changes as may be necessary. The staff will work closely with the Council Insurance Committee.

Infrastructure

The City of Gastonia is responsible for approximately 438 miles of paved streets, with sidewalks and traffic control systems, 592 miles of water lines, 554 miles of sewer lines, 250 miles of storm drains, and 473 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our City and most cities is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead storage tanks, stormwater systems, waste water treatment plants, parks and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as roads, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must always maintain and expand when necessary, our diverse infrastructure.

Funding For Equipment

Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a fifty-nine month period, thereby leveling the impact of equipment needs from year to year. More than \$7 million of vehicle equipment was requested by City departments for replacement or additional

equipment. In the FY 2015-2016 Budget, we are funding equipment replacement for a total of \$2,718,207. In addition, \$411,800 for computer/communication equipment is also included for replacement and upgrade. We are proposing to replace 45 vehicles, including 16 Police vehicles, a new and upgraded Fire Truck (Quint) for \$751,006 and \$734,024 for new and upgraded Solid Waste vehicles and equipment, as well as a new automated leaf truck that will be purchased in this fiscal year for delivery by September, 2015. Requests by departments for replacement equipment that were approved by the Equipment Manager/Garage are included in the adopted budget.

Stormwater Fund

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

Transportation

The major work in transportation next year will be to move the bond projects approved by the voters in 2010 to construction. The major projects include widening Union Road, Titman Road, and Myrtle School Road, as well as South New Hope Road, funded in part by the State. The contract for Myrtle School Road has been let and major construction should begin this summer. The Titman Road contract will be let next month and construction could begin this summer. We have initiated a significant program to increase the amount of money allocated to resurfacing City streets beginning with \$997,000 for Spring 2015, and another \$809,000 for the Summer of 2015. Traffic calming devices such as speed humps, continue to be funded (\$20,000) in the 2015-16 Budget to address neighborhood safety issues. Work still remains to be done to establish adequate funding sources long term for maintenance and resurfacing of our streets. The State Highway project upgrading the US 321/I-85 Interchange will not begin actual construction until 2016. During the 2015-16 Fiscal Year, we will receive the results of the comprehensive Transit Study in cooperation with Gaston County and NCDOT and the Cox Road / I-85 Congestion Study in cooperation with NCDOT and the City of Lowell. Funding scheduled for the Gastonia Airport this year includes \$166,667 for improvement to the fueling area and tarmac (90% State and Federal funding). Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians and lane realignments along the Franklin Boulevard Corridor. Finally, continuing discussions should take place this year with the State regarding their impending decision to widen I-85 to US 321 and reversing their support for the Garden Parkway. The City remains concerned that the proposed widening project for I-85 will create a bottleneck in the middle of the City at

the US 321 Interchange. The widening should extend at least to the US 29/74 Interchange. Finally, the City should strongly support the Catawba Crossings Project (bridge crossings over the South Fork and Catawba Rivers) It is a critically important transportation project, connecting South New Hope Road to I-485.

Maintaining the Fund Balance

Gastonia is well over the 8% minimum Available Fund Balance for the General Fund as recommended by the Local Government Commission. In the General Fund, we are currently at 31% of annual expenditures. This is well above our goal as defined in the City's Reserve Policy: that the Available Fund Balance should be between 12% and 15%. Beginning in the next fiscal year and over the next two fiscal years, the General Fund Balance will be drawn down carefully to an amount just over 15%. The 2015-2016 Budget maintains strong fund balances for both the Electric and Water & Sewer Funds. The Hotel Occupancy Tax Fund revenues currently cover the Conference Center debt service and operating deficit. However, beginning in Fiscal Year 2020, the annual debt service rises in two years from \$283,862 to \$751,006.

We will not know the precise amount of fund balances for each fund until September, 2015, after the close of the 2014-15. Budget Year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the 2014-2015 Budget Year.

Economic Development

Gastonia is beginning to experience some return of positive economic growth. Several new retail commercial developments are under construction throughout the City. The Gastonia Technology Park is almost at full capacity with new industrial development. Additional industrial sites will need to be identified to sustain further industrial growth. Previously approved residential developments, primarily in the southeastern portion of the City, that were halted during the 2008 Recession, are beginning to restart. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve the new development. The City staff, working with Gaston EDC and Electricities, have identified key parcels throughout Gastonia that have the potential for development or redevelopment. The Chamber of Commerce and the Greater Gaston Development Corporation will also be important to achieving our economic goals. In the coming year, the City may be more pro-active and create a new position to initiate economic development. High value growth is important to the General Fund and also to our utility funds

that need the growth of customers to broaden their revenue base. *It is our objective to grow our tax and utility bases and not our rates.*

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

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

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

Creating and Maintaining a Fiscally Sustainable Organization for the Future

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

During the past decade, many City departments have been asked to perform their responsibilities with smaller permanent staffing. This effort will continue because it is an important way that we can control our financial position. We must always be vigilant for ways to reduce operating costs. Some operating costs will increase no matter what we do, such as with the

recent rise in fuel costs. In some cases services can be reduced or even eliminated. There may be some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department. The City must continue to seek ways to further reduce expenditures through a variety of means. Expenditure reductions can be accomplished by using the following tools when appropriate: *process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation.*

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

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

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

Challenges Ahead

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

For the new fiscal year, our efforts will focus on implementing actions that support the Mayor and City Council goals to build a City with on-going economic development and livability. There will never be a day or year when we have finished our efforts. We will continue to move toward a system of constant quality improvement that always examines what we are doing and looks for ways to do it better.

Respectfully submitted,

Edward C. Munn

Edward C. Munn
City Manager

BUDGET SCHEDULE - FISCAL YEAR 2015-2016

January 9, 2015	Initial equipment requests due to the Budget Office.
January 16, 2015	Preliminary revenue and expenditure budget worksheets and information distributed to Departments.
February 7, 2015	Strategic Planning Meeting.
February 13, 2015	Expenditure and revenue worksheets, capital project worksheets and new program initiative requests are due. All departmental requests (expenditures & revenues) along with comments justifying all requests should be entered.
February 17, 2015	The Departments can make no further changes unless approved by the Budget Office.
February 27, 2015	Mission Statements/Goals & Objectives/Accomplishments due. Analysis and reports prepared by the Budget Office.
March 9-March 17, 2015	Review of departmental requests by City Manager, Assistant City Managers, Department Heads and Budget Office staff. Reviews will be scheduled daily. Department Heads should try to leave their schedules open for these two weeks.
April 8, 2015	Council work session: Budget Outlook.
April 10, 2015	Budget should be finalized and balanced based on recommendations of the City Manager.
April 23, 2015	Proposed budget should be printed and notice of public hearing completed.
April 24, 2015	Budget presented to City Council and press.
May 5, 2015	Public Hearing on the Budget and Budget discussion at the Council Meeting.
May 7, 2015	City Council budget work session.
June 2, 2015	Adoption of the Fiscal Year 2015-2016 budget.

7/29/2015

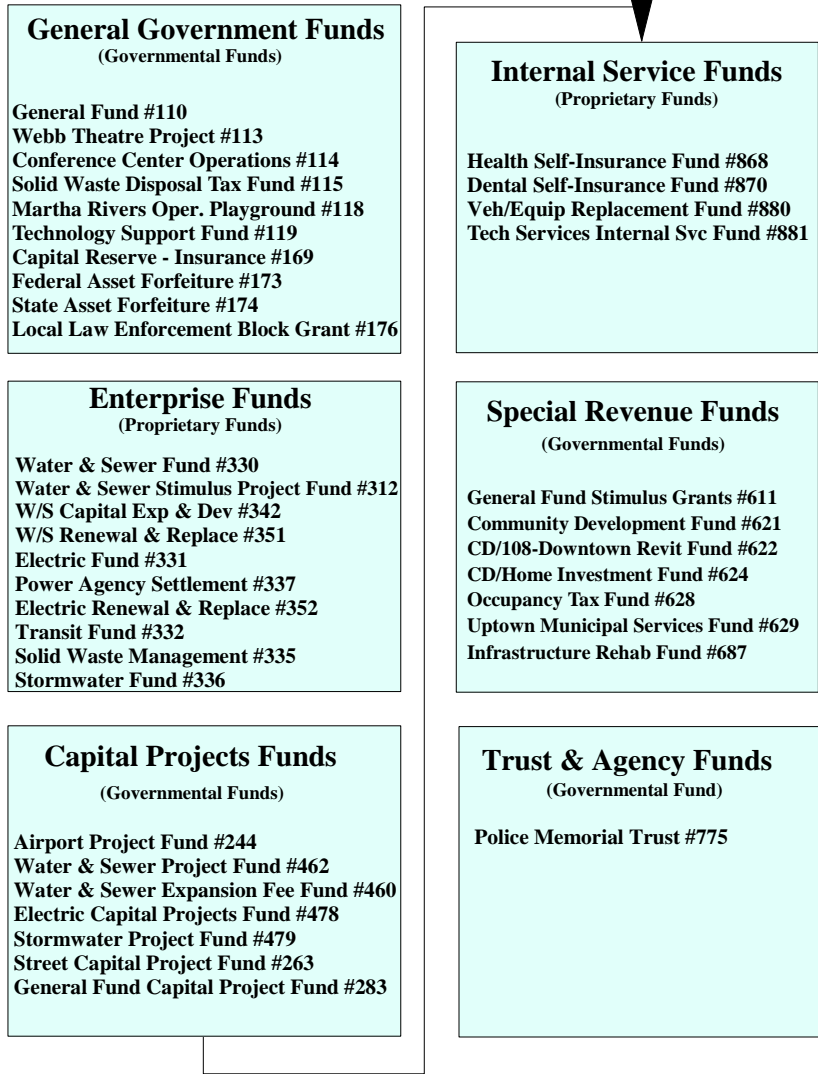
Explanation of the Budget Presentation

FUND LAYOUT

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

There are six Fund types in the Fiscal Year 2016 budget. They are as listed on the right side of the page. An explanation of each Fund type is included in the glossary located in the Appendices section of this budget and in the Accounting System and Budgetary Control description in the Financial Summary section.

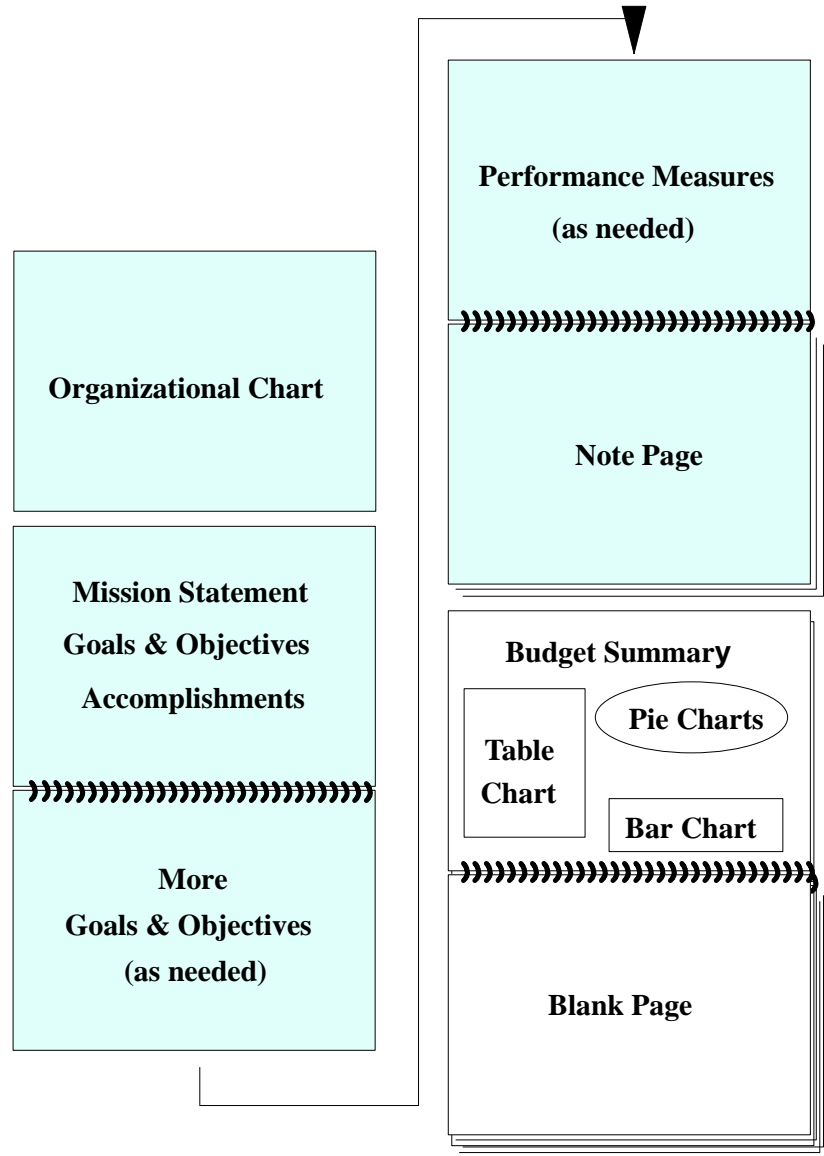
The layout of the expenditure detail information is graphically explained on the following pages.



EXPENDITURE DETAIL LAYOUT

The expenditure detail section includes the information as shown in the page layout on the right side of this page. The detail begins with the Mayor/Council budget and proceeds to the City Manager and those departments/program areas which are directly under his perview. Thereafter, it is organized by Assistant City Manager with the departments/program areas following alphabetically.

Following the organizational chart are the department/program area Mission Statement, Fiscal Year 2016 Objectives and Fiscal Year 2015 Accomplishments. The next page presents an overview of the department/program area budget in the form of a summary. (Please see the next page in the introduction for a more detailed explanation of the overview/summary section.)

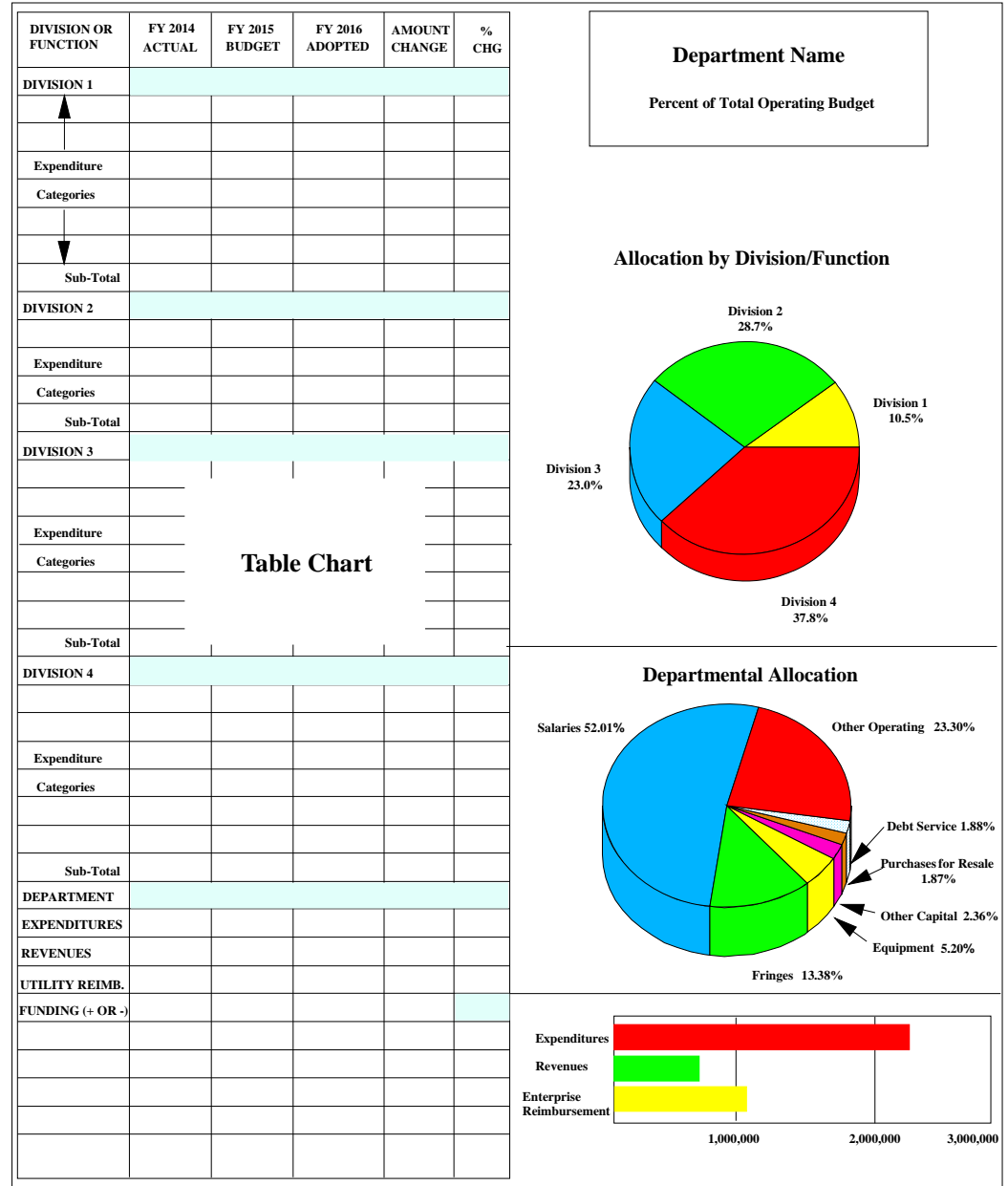


The budget summary page is in chart form. It allows the reader to get a "quick picture" of the department/program area budget. The chart on the left side of the page is a table which summarizes expenditures by division (or function) within the categories as generally used in the City's monthly financial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

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

The department codes included in each division (or function) subtotal are listed in the bar beside the division (or function) name. These codes (XXX-YYY) represent the fund (XXX) and cost center (YYY). In the case of multi-division/function departments, totals are provided at the bottom of the chart. Total expenditures are compared to total revenues and utility reimbursements. Utility reimbursements are overhead costs charged to the Enterprise Funds for services provided.

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



TOTAL BUDGET - ALL FUNDS

	FY 14/15 Original	FY 14/15 Revised	FY 15/16 Adopted	% Change from Original Budget
Fund #110 - General Fund	56,650,231	58,587,795	58,349,581	3.00%
Fund #113 - Webb Project - Nick's	86,150	86,150	33,000	-61.69%
Fund #114 - Conference Center Operations	645,048	921,461	664,295	2.98%
Fund #115 - Solid Waste Disposal Tax Fund	22,650	152,650	40,000	76.60%
Fund #118 - Martha Rivers Operation Playground Fund	0	4,900	0	0.00%
Fund #119 - Technology Support Fund	25,100	142,266	25,100	0.00%
Fund #147 - Park/Rec - District C	0	21,000	0	-100.00%
Fund #148 - Park/Rec - District D	0	54,857	0	-100.00%
Fund #171 - SC State Asset Forfeiture	0	33,467	0	0.00%
Fund #173 - Federal Asset Forfeiture	20,000	377,393	20,000	0.00%
Fund #174 - State Asset Forfeiture	20,000	119,500	20,000	0.00%
Fund #176 - Law Enforcement Block Grant Fund	0	119,417	0	0.00%
Fund #244 - Airport Capital Projects	166,667	824,729	166,667	0.00%
Fund #263 - Street Capital Projects Fund	30,000	27,673,888	20,000	100.00%
Fund #264 - Developer Sidewalks Fund	0	117,000	0	0.00%
Fund #283 - General Fund Capital Projects Fund	150,000	5,901,068	3,824,304	2449.54%
Fund #312 - Water & Sewer Stimulus Grant Fund	3,977	3,977	3,977	0.00%
Fund #330 - Water & Sewer Enterprise Fund	34,188,661	34,412,004	34,692,851	1.47%
Fund #331 - Electric Enterprise Fund	77,731,367	78,875,106	76,349,965	-1.78%
Fund #332 - Transit System Enterprise Fund	2,518,568	2,536,312	2,319,474	-7.91%
Fund #335 - Solid Waste Enterprise Fund	4,484,056	4,900,766	4,634,619	3.36%
Fund #336 - Stormwater Utility Fund	2,549,062	2,600,686	2,546,473	-0.10%
Fund #342 - Water & Sewer Capital Expansion & Development	4,477,799	5,248,478	6,993,799	56.19%
Fund #351 - Water & Sewer Renewal & Replacement	1,617,099	1,617,099	1,616,599	-0.03%
Fund #352 - Electric Renewal & Replacement	1,405,384	1,405,384	1,465,384	4.27%
Fund #460 - Water & Sewer System Expansion Fee	320,000	320,000	320,000	0.00%
Fund #462 - Water & Sewer Capital Projects Fund	1,672,000	14,545,954	4,208,600	151.71%
Fund #478 - Electric Capital Projects Fund	900,000	2,830,760	1,000,000	11.11%
Fund #479 - Stormwater Capital Projects Fund	793,800	1,452,611	782,413	-1.43%
Fund #611 - General Fund Stimulus Grant Fund	230,644	606,059	76,182	-66.97%
Fund #621 - Community Development Fund	710,901	1,362,191	724,633	1.93%
Fund #622 - CD - 108 Loan-Downtown Fund	18,500	93,500	19,500	5.41%
Fund #623 - CD - Rehab Fund	0	55,701	0	0.00%
Fund #624 - CD - Home Investment Trust Fund	640,979	2,162,611	570,440	-11.00%
Fund #626 - 108 Loan - Economic Development Fund	0	500,786	0	0.00%
Fund #628 - Occupancy Tax Fund	475,000	475,000	484,500	2.00%
Fund #629 - Uptown Municipal Services District Fund	120,983	211,275	131,685	8.85%
Fund #687 - Infrastructure Rehabilitation Fund	111,620	464,285	111,620	0.00%
Fund #775 - Police Memorial Trust Fund	2,000	2,000	2,000	0.00%
Fund #868 - Health Self-Insurance Fund	7,330,129	7,330,129	7,650,879	4.38%
Fund #870 - Dental Self-Insurance	340,000	340,000	340,000	0.00%
Fund #880 - Vehicle/Equipment Renewal & Replacement	5,308,705	7,593,572	5,865,077	10.48%
Fund #881 - Technology Internal Services Fund	6,385,997	6,755,203	6,236,946	-2.33%
TOTAL ALL FUNDS	<u>212,153,077</u>	<u>273,838,990</u>	<u>222,310,563</u>	<u>4.79%</u>

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

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
AD VALOREM TAXES	29,462,003	31,182,824	29,991,526	31,065,819	30,303,229
APPROPRIATED FUND BALANCE	0	0	47,091,499	0	9,935,645
ASSESSMENTS	14,519	24,738	8,000	12,460	6,814
ELECTRIC COLLECTIONS	69,503,488	73,359,718	75,987,575	74,294,956	74,530,532
FEES	7,636,594	7,672,890	11,247,398	11,073,604	11,227,591
FUNDING FOR ROADS	2,490,460	2,714,565	7,198,290	2,691,246	2,357,685
INVESTMENT EARNINGS	110,285	96,323	47,500	96,145	49,300
NON-RECURRING GRANTS	1,284,328	82,929	1,410,093	119,910	601,122
OPERATING GRANTS	2,126,082	2,467,468	6,435,628	2,131,839	3,021,203
OTHER REVENUES	18,978,513	24,745,890	28,317,090	18,396,106	21,968,013
RECURRING GRANTS	297,850	273,966	94,397	130,115	0
SALES TAX	9,245,172	9,188,630	14,190,016	12,405,443	15,057,800
STATE TRANSFERS	6,149,341	6,311,796	1,583,000	1,654,984	904,000
STORMWATER	2,057,001	2,103,080	2,535,162	2,511,446	2,531,261
TRANSFERS	16,857,385	20,346,722	14,359,831	14,311,831	15,910,273
WATER & SEWER	32,397,147	33,039,811	33,341,985	33,312,258	33,906,095
TOTAL REVENUES BY TYPE	198,610,167	213,611,349	273,838,990	204,208,162	222,310,563
BENEFITS	12,747,036	12,968,617	13,334,441	12,765,230	13,944,515
CAPITAL OUTLAY	5,395,032	4,884,457	2,814,330	912,647	500
DEBT SERVICE	14,098,321	19,414,217	17,294,167	16,967,169	16,750,106
EQUIPMENT & CAPITAL OUTLAY	3,128,738	2,168,482	52,977,836	9,341,581	11,634,198
INSURANCE	1,377,956	1,392,754	2,000,432	1,839,881	1,797,000
MAINTENANCE	5,303,552	5,914,341	6,415,422	5,572,017	6,039,914
OPERATIONAL SUPPORT	13,425,139	13,306,750	19,092,541	16,797,528	18,975,683
OTHER EXPENSES	5,739,999	5,954,131	12,406,815	6,080,040	10,054,307
OTHER PURCHASES FOR RESALE	61,004,121	63,062,825	65,610,808	65,356,047	63,028,409
OVERTIME	1,591,254	1,340,655	1,472,956	1,356,788	1,251,600
PROFESSIONAL & CONTRACTED SVCS	8,992,766	11,357,755	15,902,007	9,964,713	11,487,669
SALARIES & WAGES	41,324,088	41,155,570	42,384,726	41,286,180	43,790,197
TRANSFERS	16,857,385	20,346,722	14,359,831	14,311,831	15,910,273
TRAVEL & TRAINING	372,618	343,492	511,664	381,969	461,825
UTILITIES & LEASES	6,225,881	6,470,039	7,261,014	6,949,680	7,184,367
TOTAL APPROPRIATIONS BY TYPE	197,583,885	210,080,807	273,838,990	209,883,301	222,310,563

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

110 GENERAL FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
AD VALOREM TAXES	29,343,966	31,060,162	29,871,503	30,943,394	30,182,773
APPROPRIATED FUND BALANCE	0	0	3,210,495	0	1,042,528
FEES	3,605,426	3,963,738	3,471,569	3,848,488	3,493,024
FUNDING FOR ROADS	2,357,635	2,455,545	2,357,685	2,364,613	2,357,685
INVESTMENT EARNINGS	28,564	22,122	19,000	19,750	18,500
NON-RECURRING GRANTS	18,654	26,763	92,919	113,262	111,834
OPERATING GRANTS	290,422	399,732	486,836	250,334	568,848
OTHER REVENUES	2,765,233	2,445,349	1,304,772	1,251,026	1,312,589
SALES TAX	9,245,172	9,188,630	14,190,016	12,405,443	15,057,800
STATE TRANSFERS	6,149,341	6,311,796	1,583,000	1,654,984	904,000
TRANSFERS	2,206,871	2,717,464	2,000,000	2,000,000	3,300,000
TOTAL REVENUES BY TYPE	56,011,285	58,591,300	58,587,795	54,851,295	58,349,581
BENEFITS	8,712,790	8,935,882	8,739,636	8,417,639	9,247,852
CAPITAL OUTLAY	284	15,005	500	312	500
DEBT SERVICE	4,739,638	5,990,090	5,956,383	5,950,471	5,987,127
EQUIPMENT & CAPITAL OUTLAY	69,036	96,623	549,127	339,655	207,800
INSURANCE	1,184,146	1,206,451	1,575,000	1,407,130	1,515,000
MAINTENANCE	1,461,245	1,623,622	1,952,737	1,661,185	1,802,745
OPERATIONAL SUPPORT	3,759,833	3,848,228	5,442,963	4,881,591	5,169,995
OTHER EXPENSES	616,173	563,567	881,290	622,146	929,460
OTHER PURCHASES FOR RESALE	71,499	82,182	78,616	70,993	83,500
OVERTIME	622,105	564,235	592,090	573,341	511,300
PROFESSIONAL & CONTRACTED SVCS	1,744,416	1,865,434	1,450,938	1,127,121	1,448,649
REIMBURSEMENTS	-6,512,938	-6,631,530	-6,167,305	-5,768,956	-6,310,642
SALARIES & WAGES	29,712,291	29,580,084	29,114,918	28,600,367	30,164,734
TRANSFERS	5,316,906	5,077,499	6,157,603	6,157,603	5,326,283
TRAVEL & TRAINING	249,445	226,526	267,746	216,501	248,565
UTILITIES & LEASES	1,772,499	1,783,542	1,995,553	1,855,873	2,016,713
TOTAL APPROPRIATIONS BY TYPE	53,519,368	54,827,440	58,587,795	56,112,971	58,349,581

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

113 WEBB PROJECT - NICK'S

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	0	0	33,000
FEES	7,238	6,762	0	-7,758	0
INVESTMENT EARNINGS	0	41	0	341	0
OTHER REVENUES	86,100	86,150	86,150	70,907	0
TRANSFERS	78,212	0	0	0	0
TOTAL REVENUES BY TYPE	171,550	92,953	86,150	63,490	33,000
DEBT SERVICE	30,905	30,831	33,000	32,714	33,000
OTHER EXPENSES	0	0	45,500	0	0
UTILITIES & LEASES	0	0	7,650	6,130	0
TOTAL APPROPRIATIONS BY TYPE	30,905	30,831	86,150	38,845	33,000

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

114 CONFERENCE CENTER OPERATIONS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	127,413	0	0
INVESTMENT EARNINGS	-6,257	294	0	296	0
OTHER REVENUES	971,389	584,954	734,048	736,830	595,295
TRANSFERS	291,625	60,000	60,000	60,000	69,000
TOTAL REVENUES BY TYPE	<u>1,256,757</u>	<u>645,248</u>	<u>921,461</u>	<u>797,126</u>	<u>664,295</u>
CAPITAL OUTLAY	144,501	0	0	0	0
DEBT SERVICE	655,945	425,200	427,025	424,499	453,318
EQUIPMENT & CAPITAL OUTLAY	0	0	52,131	52,128	0
MAINTENANCE	440	104	18,383	18,306	1,000
OPERATIONAL SUPPORT	21,331	12,581	7,739	7,559	12,962
OTHER EXPENSES	236,759	185,000	232,290	129,146	85,094
PROFESSIONAL & CONTRACTED SVCS	12,712	944	138,738	137,261	30,065
TRANSFERS	79,074	0	0	0	0
UTILITIES & LEASES	0	0	45,155	42,864	81,856
TOTAL APPROPRIATIONS BY TYPE	<u>1,150,763</u>	<u>623,829</u>	<u>921,461</u>	<u>811,764</u>	<u>664,295</u>

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

115 SOLID WASTE DISPOSAL TAX

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	130,000	0	0
INVESTMENT EARNINGS	266	216	0	254	0
OTHER REVENUES	45,340	40,733	22,650	46,439	40,000
TOTAL REVENUES BY TYPE	45,605	40,949	152,650	46,693	40,000
OPERATIONAL SUPPORT	0	0	59,600	0	6,000
OTHER EXPENSES	0	0	93,050	0	34,000
TOTAL APPROPRIATIONS BY TYPE	0	0	152,650	0	40,000

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

118 M RIVERS OPER. PLAYGROUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	4,900	0	0
INVESTMENT EARNINGS	36	22	0	7	0
OTHER REVENUES	8,752	319	0	0	0
TOTAL REVENUES BY TYPE	8,788	341	4,900	7	0
MAINTENANCE	9,709	5,700	4,900	0	0
TOTAL APPROPRIATIONS BY TYPE	9,709	5,700	4,900	0	0

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

119 TECHNOLOGY SUPPORT

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	117,166	0	0
FEES	27,582	33,462	25,000	40,561	25,000
INVESTMENT EARNINGS	174	158	100	205	100
OTHER REVENUES	10	-6	0	3	0
TOTAL REVENUES BY TYPE	27,766	33,614	142,266	40,769	25,100
OPERATIONAL SUPPORT	4,061	3,191	19,432	2,024	8,358
OTHER EXPENSES	0	0	98,500	0	0
PROFESSIONAL & CONTRACTED SVCS	6,781	6,736	14,334	13,468	11,742
TRAVEL & TRAINING	400	0	10,000	0	5,000
UTILITIES & LEASES	4,283	2,142	0	0	0
TOTAL APPROPRIATIONS BY TYPE	15,524	12,069	142,266	15,492	25,100

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

147 PARK/REC - DISTRICT C

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	21,000	0	0
OTHER REVENUES	0	0	0	119	0
TOTAL REVENUES BY TYPE	0	0	21,000	119	0
CAPITAL OUTLAY	0	35,374	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	21,000	2,167	0
TOTAL APPROPRIATIONS BY TYPE	0	35,374	21,000	2,167	0

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

148 PARK/REC - DISTRICT D

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	54,857	0	0
TOTAL REVENUES BY TYPE	0	0	54,857	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	54,857	54,857	0
TOTAL APPROPRIATIONS BY TYPE	0	0	54,857	54,857	0

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

171 SC STATE ASSET FORFEITURE

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	18,000	0	0
INVESTMENT EARNINGS	19	12	0	14	0
OTHER REVENUES	0	15,494	15,467	0	0
TOTAL REVENUES BY TYPE	19	15,507	33,467	14	0
EQUIPMENT & CAPITAL OUTLAY	0	0	15,467	13,700	0
OPERATIONAL SUPPORT	0	0	3,700	3,700	0
PROFESSIONAL & CONTRACTED SVCS	1,438	0	14,300	600	0
TOTAL APPROPRIATIONS BY TYPE	1,438	0	33,467	18,000	0

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

173 FED ASSET FORFEITURE TRUS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	250,000	0	0
INVESTMENT EARNINGS	17	100	0	514	0
OTHER REVENUES	82,360	221,451	127,393	280,939	20,000
TOTAL REVENUES BY TYPE	82,377	221,551	377,393	281,454	20,000
EQUIPMENT & CAPITAL OUTLAY	20,524	0	261,962	9,990	0
OPERATIONAL SUPPORT	148,854	0	115,431	0	20,000
TOTAL APPROPRIATIONS BY TYPE	169,378	0	377,393	9,990	20,000

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

174 STATE ASSET FORFEITURE FD

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	99,500	0	0
INVESTMENT EARNINGS	427	284	0	135	0
OTHER REVENUES	69,667	38,220	20,000	20,937	20,000
TOTAL REVENUES BY TYPE	70,094	38,504	119,500	21,073	20,000
EQUIPMENT & CAPITAL OUTLAY	0	6,577	36,790	0	0
OPERATIONAL SUPPORT	65,801	33,285	59,230	5,523	20,000
PROFESSIONAL & CONTRACTED SVCS	3,720	5,405	23,480	20,732	0
TOTAL APPROPRIATIONS BY TYPE	69,521	45,268	119,500	26,255	20,000

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

176 LOCAL LAW ENF BLOCK GRANT

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-23,221	0	0
INVESTMENT EARNINGS	147	82	0	-21	0
NON-RECURRING GRANTS	0	0	29,866	0	0
OPERATING GRANTS	69,328	-193	14,700	0	0
OTHER REVENUES	0	26	0	5	0
RECURRING GRANTS	125,767	0	94,397	30,434	0
TRANSFERS	0	0	3,675	3,675	0
TOTAL REVENUES BY TYPE	195,242	-85	119,417	34,093	0
EQUIPMENT & CAPITAL OUTLAY	96,732	0	43,988	43,987	0
OPERATIONAL SUPPORT	80,154	258	72,770	45,059	0
PROFESSIONAL & CONTRACTED SVCS	48,126	24,191	2,659	2,024	0
TRAVEL & TRAINING	3,086	72	0	0	0
TOTAL APPROPRIATIONS BY TYPE	228,098	24,521	119,417	91,069	0

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

244 C.P.-AIRPORT PROJECTS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	70,420	0	0
INVESTMENT EARNINGS	219	52	0	-198	0
OTHER REVENUES	473,827	156,758	737,642	-85,289	150,000
TRANSFERS	30,000	36,500	16,667	16,667	16,667
TOTAL REVENUES BY TYPE	504,046	193,310	824,729	-68,819	166,667
CAPITAL OUTLAY	444,688	69,584	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	722,110	36,324	166,667
MAINTENANCE	0	88,786	0	0	0
OPERATIONAL SUPPORT	0	0	80	0	0
PROFESSIONAL & CONTRACTED SVCS	141,157	15,805	102,539	0	0
TOTAL APPROPRIATIONS BY TYPE	585,845	174,175	824,729	36,324	166,667

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

263 CAP. PROJ.-STREET IMPROVM

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	22,933,914	0	0
FUNDING FOR ROADS	31,452	259,020	4,648,605	326,633	0
INVESTMENT EARNINGS	21,850	20,444	0	19,363	0
OTHER REVENUES	4,000	23,636	61,369	61,575	0
TRANSFERS	0	0	30,000	30,000	20,000
TOTAL REVENUES BY TYPE	57,302	303,100	27,673,888	437,570	20,000
CAPITAL OUTLAY	918,690	1,467,605	2,731,037	834,802	0
EQUIPMENT & CAPITAL OUTLAY	0	0	23,883,246	1,421,401	-1,280,000
OTHER EXPENSES	296	293	420	317	0
PROFESSIONAL & CONTRACTED SVCS	318,398	509,225	989,310	441,466	0
SALARIES & WAGES	0	0	69,875	0	0
TRANSFERS	0	0	0	0	1,300,000
TOTAL APPROPRIATIONS BY TYPE	1,237,384	1,977,123	27,673,888	2,697,986	20,000

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

264 DEVELOPER SIDEWALKS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	117,000	0	0
INVESTMENT EARNINGS	1,228	730	0	136	0
OTHER REVENUES	0	500	0	1,250	0
TOTAL REVENUES BY TYPE	1,228	1,230	117,000	1,387	0
EQUIPMENT & CAPITAL OUTLAY	0	0	64,713	41,742	0
OTHER EXPENSES	0	0	40,229	0	0
PROFESSIONAL & CONTRACTED SVCS	0	0	12,058	11,637	0
TOTAL APPROPRIATIONS BY TYPE	0	0	117,000	53,379	0

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

283 GENERAL FUND CAPITAL PROJ

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,904,241	0	57,918
FEES	0	0	90,000	0	0
FUNDING FOR ROADS	0	0	192,000	0	0
INVESTMENT EARNINGS	3,693	2,530	0	2,392	0
NON-RECURRING GRANTS	-490	0	620,000	0	484,106
OTHER REVENUES	198,625	171,248	2,123,400	425,902	2,532,280
TRANSFERS	348,700	302,231	971,427	923,427	750,000
TOTAL REVENUES BY TYPE	550,528	476,008	5,901,068	1,351,721	3,824,304
CAPITAL OUTLAY	1,491,398	214,970	2,069	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	4,306,007	295,270	750,000
MAINTENANCE	0	0	129,285	0	0
OPERATIONAL SUPPORT	6,649	0	7,669	4,849	0
OTHER EXPENSES	0	5,100	674,565	217,621	0
PROFESSIONAL & CONTRACTED SVCS	43,595	51,645	536,473	90,544	3,074,304
TRANSFERS	0	684,440	245,000	245,000	0
TOTAL APPROPRIATIONS BY TYPE	1,541,642	956,155	5,901,068	853,284	3,824,304

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

312 WATER/SEWER STIMULUS GRAN

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
INVESTMENT EARNINGS	1	2	0	7	0
TRANSFERS	3,977	3,977	3,977	3,977	3,977
TOTAL REVENUES BY TYPE	3,978	3,979	3,977	3,984	3,977
DEBT SERVICE	3,977	3,977	3,977	3,977	3,977
TOTAL APPROPRIATIONS BY TYPE	3,977	3,977	3,977	3,977	3,977

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

330 WATER & SEWER FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	223,343	0	0
ASSESSMENTS	14,519	24,738	8,000	12,460	6,814
FEES	894,861	805,501	753,776	808,873	679,114
INVESTMENT EARNINGS	9,016	8,878	0	10,145	8,000
OTHER REVENUES	137,000	6,049,114	84,900	168,932	92,828
TRANSFERS	726,422	0	0	0	0
WATER & SEWER	32,397,147	33,039,811	33,341,985	33,312,258	33,906,095
TOTAL REVENUES BY TYPE	34,178,966	39,928,042	34,412,004	34,312,668	34,692,851
BENEFITS	1,919,414	1,967,659	2,082,081	1,954,632	2,166,715
CAPITAL OUTLAY	0	5,030	0	0	0
DEBT SERVICE	5,704,194	10,538,525	7,454,189	7,325,517	7,419,461
EQUIPMENT & CAPITAL OUTLAY	193,521	176,658	187,526	136,014	151,771
INSURANCE	128,211	47,013	250,000	293,380	190,000
MAINTENANCE	2,326,349	2,515,698	2,676,082	2,398,557	2,685,842
OPERATIONAL SUPPORT	2,359,949	2,471,311	3,095,733	2,970,960	3,200,939
OTHER EXPENSES	2,444,873	2,532,070	2,573,744	2,584,310	2,969,590
OVERTIME	361,701	398,852	389,700	370,494	309,300
PROFESSIONAL & CONTRACTED SVCS	1,634,330	1,863,332	1,840,477	1,737,375	1,709,432
REIMBURSEMENTS	3,219,562	3,276,035	3,012,692	2,825,770	3,095,870
SALARIES & WAGES	5,337,296	5,517,415	5,652,107	5,478,325	6,015,295
TRANSFERS	5,361,942	5,086,164	1,422,845	1,422,845	1,200,000
TRAVEL & TRAINING	41,545	46,494	58,890	51,526	52,990
UTILITIES & LEASES	3,146,078	3,493,635	3,715,938	3,620,356	3,525,646
TOTAL APPROPRIATIONS BY TYPE	34,178,966	39,935,890	34,412,004	33,170,061	34,692,851

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

331 ELECTRIC FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,143,739	0	0
ELECTRIC COLLECTIONS	69,503,488	73,359,718	75,987,575	74,294,956	74,530,532
FEES	1,127,249	927,136	623,859	110,706	687,500
INVESTMENT EARNINGS	19,382	14,815	15,000	9,031	10,000
OTHER REVENUES	1,239,334	965,330	724,933	819,543	741,933
TRANSFERS	163,357	0	380,000	380,000	380,000
TOTAL REVENUES BY TYPE	72,052,811	75,266,999	78,875,106	75,614,236	76,349,965
BENEFITS	874,979	835,843	833,542	788,997	819,911
CAPITAL OUTLAY	138,897	155,317	0	0	0
DEBT SERVICE	16,869	16,869	16,869	16,869	16,869
EQUIPMENT & CAPITAL OUTLAY	42,340	23,067	179,300	164,715	228,000
INSURANCE	15,685	72,306	17,200	14,083	15,000
MAINTENANCE	852,869	1,075,885	865,147	817,622	911,265
OPERATIONAL SUPPORT	445,034	500,320	1,113,908	1,058,426	1,169,287
OTHER EXPENSES	853,175	1,153,464	1,198,378	1,026,005	1,057,524
OTHER PURCHASES FOR RESALE	60,928,343	62,979,769	65,530,192	65,284,854	62,942,909
OVERTIME	442,034	175,095	203,000	160,886	203,000
PROFESSIONAL & CONTRACTED SVCS	656,274	695,579	773,705	663,255	777,157
REIMBURSEMENTS	2,300,900	2,373,130	2,163,397	1,948,398	2,164,875
SALARIES & WAGES	2,507,269	2,520,005	2,507,148	2,376,479	2,490,059
TRANSFERS	3,086,882	3,061,168	3,011,507	3,011,507	3,060,000
TRAVEL & TRAINING	32,602	36,372	42,371	30,770	41,842
UTILITIES & LEASES	456,933	423,587	419,442	442,947	452,267
TOTAL APPROPRIATIONS BY TYPE	73,651,085	76,097,774	78,875,106	77,805,814	76,349,965

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

332 TRANSIT SYSTEM

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	17,744	0	0
FEES	218,520	201,123	222,700	197,212	220,500
INVESTMENT EARNINGS	272	163	0	-36	0
OPERATING GRANTS	1,126,204	1,113,781	1,392,612	950,888	1,190,627
OTHER REVENUES	280,675	238,697	231,500	225,971	225,500
TRANSFERS	588,175	621,610	671,756	671,756	682,847
TOTAL REVENUES BY TYPE	<u>2,213,846</u>	<u>2,175,374</u>	<u>2,536,312</u>	<u>2,045,791</u>	<u>2,319,474</u>
BENEFITS	286,767	311,475	324,379	309,546	331,787
CAPITAL OUTLAY	-691	15,718	0	0	0
EQUIPMENT & CAPITAL OUTLAY	5,675	5,750	219,895	9,190	54,156
INSURANCE	10,417	30,204	44,000	28,727	44,000
MAINTENANCE	51,527	63,609	71,267	72,693	58,100
OPERATIONAL SUPPORT	326,597	322,526	361,677	281,215	364,742
OTHER EXPENSES	11,074	-2,587	1,434	16,766	500
OVERTIME	39,825	51,510	46,000	28,821	31,500
PROFESSIONAL & CONTRACTED SVCS	74,291	78,881	98,964	90,021	91,504
REIMBURSEMENTS	360,166	345,481	376,804	358,726	388,779
SALARIES & WAGES	908,798	897,995	948,712	895,994	936,872
TRANSFERS	12,545	545	24,037	24,037	0
TRAVEL & TRAINING	1,447	2,069	3,200	1,830	3,200
UTILITIES & LEASES	13,671	14,016	15,943	13,967	14,334
TOTAL APPROPRIATIONS BY TYPE	<u>2,102,109</u>	<u>2,137,192</u>	<u>2,536,312</u>	<u>2,131,533</u>	<u>2,319,474</u>

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

335 SOLID WASTE FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	416,710	0	0
FEES	1,175,133	1,163,592	1,113,750	1,193,900	1,147,950
OTHER REVENUES	11,425	12,769	5,200	25,771	9,900
TRANSFERS	3,581,146	3,392,381	3,365,106	3,365,106	3,476,769
TOTAL REVENUES BY TYPE	<u>4,767,704</u>	<u>4,568,743</u>	<u>4,900,766</u>	<u>4,584,777</u>	<u>4,634,619</u>
BENEFITS	506,644	481,202	484,571	472,237	491,903
EQUIPMENT & CAPITAL OUTLAY	0	5,117	416,710	0	0
INSURANCE	209	11,376	18,050	17,618	0
MAINTENANCE	402,628	331,945	351,200	367,814	313,800
OPERATIONAL SUPPORT	402,317	426,260	437,347	394,079	462,464
OTHER EXPENSES	19,693	14,782	1,900	59	15,000
OVERTIME	95,106	125,280	190,000	182,385	160,000
PROFESSIONAL & CONTRACTED SVCS	1,459,147	1,408,024	1,487,151	1,466,314	1,533,000
REIMBURSEMENTS	-55,618	-50,894	-92,171	-52,040	-54,779
SALARIES & WAGES	1,265,159	1,188,070	1,157,143	1,128,355	1,242,836
TRANSFERS	22,700	987	42,351	42,351	0
TRAVEL & TRAINING	850	2,005	1,700	1,742	1,700
UTILITIES & LEASES	361,849	336,703	404,814	398,427	468,695
TOTAL APPROPRIATIONS BY TYPE	<u>4,480,684</u>	<u>4,280,856</u>	<u>4,900,766</u>	<u>4,419,341</u>	<u>4,634,619</u>

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

336 STORMWATER UTILITY FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	51,624	0	0
FEES	13,517	15,201	13,250	18,099	14,562
INVESTMENT EARNINGS	671	618	650	850	650
OTHER REVENUES	1,223	1,888	0	959	0
STORMWATER	2,057,001	2,103,080	2,535,162	2,511,446	2,531,261
TOTAL REVENUES BY TYPE	2,072,413	2,120,787	2,600,686	2,531,353	2,546,473
BENEFITS	135,442	127,810	141,377	125,986	157,098
EQUIPMENT & CAPITAL OUTLAY	0	11,542	0	0	0
INSURANCE	39,288	25,403	81,100	78,943	31,000
MAINTENANCE	133,707	95,636	148,708	138,211	124,411
OPERATIONAL SUPPORT	56,463	51,066	276,011	251,831	279,119
OTHER EXPENSES	0	141	3,605	1,977	841
OVERTIME	4,708	5,763	5,500	5,138	500
PROFESSIONAL & CONTRACTED SVCS	21,715	30,667	37,395	28,665	37,300
REIMBURSEMENTS	793,963	786,135	715,469	695,524	726,103
SALARIES & WAGES	417,414	368,773	398,784	365,373	437,736
TRANSFERS	456,657	379,919	780,668	780,668	742,413
TRAVEL & TRAINING	4,184	2,497	5,513	3,460	4,334
UTILITIES & LEASES	19,810	11,720	6,556	6,154	5,618
TOTAL APPROPRIATIONS BY TYPE	2,083,351	1,897,072	2,600,686	2,481,932	2,546,473

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

342 W&S CAPITAL EXPANSION/DEV

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	4,040,978	0	5,786,299
INVESTMENT EARNINGS	7,786	7,271	7,500	10,610	7,500
OTHER REVENUES	5,877	4,866	0	2,566	0
TRANSFERS	5,305,126	5,082,892	1,200,000	1,200,000	1,200,000
TOTAL REVENUES BY TYPE	5,318,790	5,095,029	5,248,478	1,213,176	6,993,799
OTHER EXPENSES	0	0	2,801,822	0	2,781,222
TRANSFERS	2,133,039	5,961,488	2,446,656	2,446,656	4,212,577
TOTAL APPROPRIATIONS BY TYPE	2,133,039	5,961,488	5,248,478	2,446,656	6,993,799

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

351 W&S RENEWAL & REPLACEMENT

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,538,409	0	1,613,599
INVESTMENT EARNINGS	3,526	2,741	3,500	2,467	3,000
TRANSFERS	51,000	0	75,190	75,190	0
TOTAL REVENUES BY TYPE	54,526	2,741	1,617,099	77,657	1,616,599
EQUIPMENT & CAPITAL OUTLAY	0	0	1,617,099	0	1,616,599
TOTAL APPROPRIATIONS BY TYPE	0	0	1,617,099	0	1,616,599

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

352 ELECTRIC RENWAL & REPLACE

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,345,384	0	1,405,384
INVESTMENT EARNINGS	2,739	2,205	0	2,148	0
TRANSFERS	60,000	60,000	60,000	60,000	60,000
TOTAL REVENUES BY TYPE	62,739	62,205	1,405,384	62,148	1,465,384
EQUIPMENT & CAPITAL OUTLAY	0	0	1,405,384	0	1,465,384
TOTAL APPROPRIATIONS BY TYPE	0	0	1,405,384	0	1,465,384

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

460 WATER & SEWER SYSTEM EXPANSION FEE

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
FEES	387,477	376,186	320,000	250,308	320,000
TOTAL REVENUES BY TYPE	387,477	376,186	320,000	250,308	320,000
OTHER EXPENSES	0	0	320,000	0	320,000
TOTAL APPROPRIATIONS BY TYPE	0	0	320,000	0	320,000

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

462 WATER & SEWER CAP PROJ

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	3,976,698	0	0
FUNDING FOR ROADS	24,520	0	0	0	0
INVESTMENT EARNINGS	7,084	6,938	0	7,189	0
NON-RECURRING GRANTS	0	0	600,000	0	0
OPERATING GRANTS	0	0	300,000	0	0
OTHER REVENUES	-4,858	124,800	7,226,577	1,329	0
TRANSFERS	1,200,000	5,655,000	2,442,679	2,442,679	4,208,600
TOTAL REVENUES BY TYPE	1,226,746	5,786,738	14,545,954	2,451,198	4,208,600
CAPITAL OUTLAY	700,780	1,681,002	77,351	77,377	0
DEBT SERVICE	0	0	100,000	0	0
EQUIPMENT & CAPITAL OUTLAY	90,603	156,926	11,327,310	1,949,158	4,108,600
MAINTENANCE	0	23,739	0	0	0
OTHER EXPENSES	355	841	144,091	202	0
PROFESSIONAL & CONTRACTED SVCS	387,007	2,836,502	2,873,202	1,989,424	100,000
TRANSFERS	0	0	24,000	0	0
TOTAL APPROPRIATIONS BY TYPE	1,178,745	4,699,010	14,545,954	4,016,162	4,208,600

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

478 C.P.-ELECTRIC SYSTEM

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	1,772,181	0	0
FUNDING FOR ROADS	76,853	0	0	0	0
INVESTMENT EARNINGS	4,843	3,502	0	2,430	0
OTHER REVENUES	505	3,565	158,579	158,770	0
TRANSFERS	1,000,000	1,000,000	900,000	900,000	1,000,000
TOTAL REVENUES BY TYPE	1,082,201	1,007,067	2,830,760	1,061,200	1,000,000
CAPITAL OUTLAY	1,079,395	850,883	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	1,585,835	1,122,941	615,000
OTHER EXPENSES	85,000	200,000	156,705	0	100,000
PROFESSIONAL & CONTRACTED SVCS	259,762	367,176	1,064,220	194,191	285,000
TRANSFERS	0	0	24,000	0	0
TOTAL APPROPRIATIONS BY TYPE	1,424,158	1,418,059	2,830,760	1,317,132	1,000,000

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

479 STORMWTR CAPITAL PROJECTS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	658,811	0	0
INVESTMENT EARNINGS	1,583	1,300	0	1,245	0
OTHER REVENUES	731	8,605	20,000	7,030	40,000
TRANSFERS	452,475	379,737	773,800	773,800	742,413
TOTAL REVENUES BY TYPE	454,789	389,642	1,452,611	782,075	782,413
CAPITAL OUTLAY	251,505	257,461	3,373	156	0
EQUIPMENT & CAPITAL OUTLAY	0	0	1,375,644	491,403	782,413
MAINTENANCE	0	28,405	0	0	0
OTHER EXPENSES	0	113	1,287	0	0
PROFESSIONAL & CONTRACTED SVCS	10,378	30,326	72,307	11,426	0
UTILITIES & LEASES	0	2,605	0	0	0
TOTAL APPROPRIATIONS BY TYPE	261,882	318,909	1,452,611	502,985	782,413

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

611 GEN FUND STIMULUS GRANTS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-53,841	0	0
INVESTMENT EARNINGS	-345	-360	0	7	0
NON-RECURRING GRANTS	1,266,164	56,166	67,308	6,648	5,182
OTHER REVENUES	70,900	72,575	138,596	69,097	71,000
TRANSFERS	185,409	310,685	453,996	453,996	0
TOTAL REVENUES BY TYPE	<u>1,522,127</u>	<u>439,066</u>	<u>606,059</u>	<u>529,748</u>	<u>76,182</u>
BENEFITS	65,922	65,070	34,779	26,680	0
OPERATIONAL SUPPORT	-3,495	-2,286	547	-1,650	0
OTHER EXPENSES	450	0	138	0	0
OVERTIME	8,537	4,134	5,866	445	0
PROFESSIONAL & CONTRACTED SVCS	1,356,077	93,288	429,808	10,693	75,182
SALARIES & WAGES	311,220	231,199	123,633	77,825	0
TRANSFERS	0	0	2,676	2,676	0
TRAVEL & TRAINING	0	0	2,898	0	0
UTILITIES & LEASES	1,938	576	5,714	1,338	1,000
TOTAL APPROPRIATIONS BY TYPE	<u>1,740,649</u>	<u>391,981</u>	<u>606,059</u>	<u>118,008</u>	<u>76,182</u>

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

621 COMM DEV BLOCK GRANT

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-356,848	0	0
INVESTMENT EARNINGS	-1,084	-787	0	-543	0
OPERATING GRANTS	521,927	419,860	1,713,201	435,858	715,851
OTHER REVENUES	7,811	7,107	4,500	9,680	8,782
TRANSFERS	0	0	1,338	1,338	0
TOTAL REVENUES BY TYPE	528,654	426,179	1,362,191	446,333	724,633
BENEFITS	24,036	23,572	20,267	20,098	21,459
CAPITAL OUTLAY	1,033	0	0	0	0
DEBT SERVICE	298,271	198,815	340,701	235,253	152,035
EQUIPMENT & CAPITAL OUTLAY	0	0	88,279	0	0
INSURANCE	0	0	14,807	0	2,000
MAINTENANCE	570	72	7,157	348	1,000
OPERATIONAL SUPPORT	15,737	12,112	100,711	13,312	24,335
OTHER EXPENSES	8,036	1,252	65,836	1,728	7,000
PROFESSIONAL & CONTRACTED SVCS	98,082	128,010	630,982	123,501	432,829
REIMBURSEMENTS	-7,578	-6,740	-8,886	-7,422	-10,206
SALARIES & WAGES	85,373	77,403	84,862	84,491	88,114
TRANSFERS	0	1,202	2,289	2,289	0
TRAVEL & TRAINING	1,346	1,553	5,029	1,629	3,067
UTILITIES & LEASES	2,983	1,595	10,157	1,163	3,000
TOTAL APPROPRIATIONS BY TYPE	527,888	438,845	1,362,191	476,389	724,633

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

622 108 LOAN-DOWNTOWN REVITA

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	75,100	0	2,820
INVESTMENT EARNINGS	0	14	0	96	0
OTHER REVENUES	27,534	16,680	18,400	16,680	16,680
TOTAL REVENUES BY TYPE	27,534	16,694	93,500	16,776	19,500
DEBT SERVICE	18,636	18,526	47,155	19,360	19,500
OTHER EXPENSES	0	0	46,345	0	0
TOTAL APPROPRIATIONS BY TYPE	18,636	18,526	93,500	19,360	19,500

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

623 CD/REHAB

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	55,701	0	0
INVESTMENT EARNINGS	89	78	0	9	0
OTHER REVENUES	2	0	0	0	0
TOTAL REVENUES BY TYPE	91	78	55,701	9	0
PROFESSIONAL & CONTRACTED SVCS	0	0	701	0	0
TRANSFERS	0	0	55,000	55,000	0
TOTAL APPROPRIATIONS BY TYPE	0	0	55,701	55,000	0

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

624 HOME INVESTMENT TRUST FUN

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	-459,766	0	0
INVESTMENT EARNINGS	-1,010	-739	0	-522	0
OPERATING GRANTS	118,201	534,288	2,528,279	494,759	545,877
OTHER REVENUES	32,976	33,736	92,760	150,421	24,563
RECURRING GRANTS	172,083	273,966	0	99,682	0
TRANSFERS	0	0	1,338	1,338	0
TOTAL REVENUES BY TYPE	322,250	841,251	2,162,611	745,677	570,440
BENEFITS	14,690	15,165	13,331	13,141	14,302
EQUIPMENT & CAPITAL OUTLAY	0	0	83,044	0	0
INSURANCE	0	0	275	0	0
OPERATIONAL SUPPORT	5,836	6,041	28,829	9,776	8,409
OTHER EXPENSES	240,844	267,784	586,358	315,813	255,936
PROFESSIONAL & CONTRACTED SVCS	83,233	491,737	1,390,087	307,474	235,743
SALARIES & WAGES	55,191	53,173	51,992	51,941	53,550
TRANSFERS	0	26	1,145	1,145	0
TRAVEL & TRAINING	1,201	977	3,105	2,297	2,500
UTILITIES & LEASES	0	0	4,445	0	0
TOTAL APPROPRIATIONS BY TYPE	400,995	834,902	2,162,611	701,586	570,440

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

626 108 LOAN-ECONOMIC DEVELOP

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	500,786	0	0
INVESTMENT EARNINGS	727	1,005	0	402	0
TRANSFERS	0	302,511	0	0	0
TOTAL REVENUES BY TYPE	727	303,516	500,786	402	0
CAPITAL OUTLAY	97,504	16,450	0	0	0
DEBT SERVICE	0	0	477,359	521,000	0
PROFESSIONAL & CONTRACTED SVCS	5,567	2,570	0	0	0
TRANSFERS	0	0	23,427	23,427	0
TOTAL APPROPRIATIONS BY TYPE	103,071	19,020	500,786	544,427	0

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

628 OCCUPANCY TAX

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
OTHER REVENUES	462,765	474,255	475,000	567,496	484,500
TOTAL REVENUES BY TYPE	462,765	474,255	475,000	567,496	484,500
OTHER EXPENSES	462,765	474,255	475,000	514,553	484,500
TOTAL APPROPRIATIONS BY TYPE	462,765	474,255	475,000	514,553	484,500

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

629 DOWNTOWN MUNICIPAL SVCS DIS

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
AD VALOREM TAXES	118,036	122,661	120,023	122,424	120,456
APPROPRIATED FUND BALANCE	0	0	90,292	0	9,669
FEES	1,760	2,460	960	2,570	1,560
INVESTMENT EARNINGS	250	199	0	157	0
OTHER REVENUES	20	139	0	94	0
TOTAL REVENUES BY TYPE	120,067	125,459	211,275	125,245	131,685
MAINTENANCE	446	1,998	4,275	0	3,983
OPERATIONAL SUPPORT	2,388	2,706	4,500	1,405	4,500
OTHER EXPENSES	20,546	23,771	107,775	26,072	22,000
PROFESSIONAL & CONTRACTED SVCS	1,737	29,518	24,725	24,725	22,500
TRANSFERS	60,000	60,000	60,000	60,000	69,000
UTILITIES & LEASES	9,305	8,978	10,000	9,154	9,702
TOTAL APPROPRIATIONS BY TYPE	94,422	126,970	211,275	121,357	131,685

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

687 INFRASTRUCTURE REHABILITAT

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	352,665	0	0
INVESTMENT EARNINGS	313	379	200	740	200
OTHER REVENUES	193,149	148,859	111,420	214,435	111,420
TOTAL REVENUES BY TYPE	193,462	149,238	464,285	215,176	111,620
CAPITAL OUTLAY	293	0	0	0	0
EQUIPMENT & CAPITAL OUTLAY	0	0	3,831	0	0
MAINTENANCE	0	9,772	27,995	23,492	4,000
OPERATIONAL SUPPORT	0	893	876	0	928
OTHER EXPENSES	0	0	311,528	283	75,400
PROFESSIONAL & CONTRACTED SVCS	0	0	27,000	10,039	0
UTILITIES & LEASES	71,602	38,368	93,055	32,197	31,292
TOTAL APPROPRIATIONS BY TYPE	71,895	49,032	464,285	66,011	111,620

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

775 POLICE MEMORIAL TRUST

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
FEES	226	130	2,000	110	2,000
INVESTMENT EARNINGS	-16	-11	0	-6	0
OTHER REVENUES	92	0	0	0	0
TOTAL REVENUES BY TYPE	302	119	2,000	104	2,000
OTHER PURCHASES FOR RESALE	0	0	2,000	200	2,000
TOTAL APPROPRIATIONS BY TYPE	0	0	2,000	200	2,000

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

868 HEALTH SELF-INSURANCE

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
INVESTMENT EARNINGS	668	1,793	750	1,391	750
OTHER REVENUES	6,429,912	6,386,874	6,380,497	6,208,040	7,650,129
TRANSFERS	500,000	421,734	948,882	948,882	0
TOTAL REVENUES BY TYPE	6,930,581	6,810,402	7,330,129	7,158,313	7,650,879
OPERATIONAL SUPPORT	6,207,554	6,060,363	6,409,079	5,536,966	6,772,879
OTHER EXPENSES	729,981	520,787	761,750	553,501	700,000
PROFESSIONAL & CONTRACTED SVCS	171,281	162,225	159,300	152,310	178,000
TOTAL APPROPRIATIONS BY TYPE	7,108,816	6,743,374	7,330,129	6,242,777	7,650,879

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

870 DENTAL SELF-INSURANCE

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
INVESTMENT EARNINGS	34	127	0	202	0
OTHER REVENUES	324,867	317,419	340,000	311,766	340,000
TOTAL REVENUES BY TYPE	324,901	317,546	340,000	311,968	340,000
OPERATIONAL SUPPORT	342,265	327,566	340,000	325,892	340,000
TOTAL APPROPRIATIONS BY TYPE	342,265	327,566	340,000	325,892	340,000

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

880 VEH/EQUIP R&R PROGRAM

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	2,245,292	0	-15,572
INVESTMENT EARNINGS	-4,789	-3,047	0	255	0
OTHER REVENUES	4,444,505	5,514,758	5,348,280	5,559,701	5,880,649
TRANSFERS	5,816	0	0	0	0
TOTAL REVENUES BY TYPE	4,445,532	5,511,711	7,593,572	5,559,956	5,865,077
CAPITAL OUTLAY	126,755	100,057	0	0	0
DEBT SERVICE	2,629,888	2,191,385	2,437,509	2,437,509	2,664,819
EQUIPMENT & CAPITAL OUTLAY	2,586,480	1,655,913	4,372,573	3,085,725	2,758,208
MAINTENANCE	899	0	17,800	0	0
OPERATIONAL SUPPORT	184,971	178,118	452,566	384,907	435,800
OTHER EXPENSES	0	0	239,427	0	0
PROFESSIONAL & CONTRACTED SVCS	44,577	141,961	73,697	70,247	6,250
TOTAL APPROPRIATIONS BY TYPE	5,573,569	4,267,434	7,593,572	5,978,388	5,865,077

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

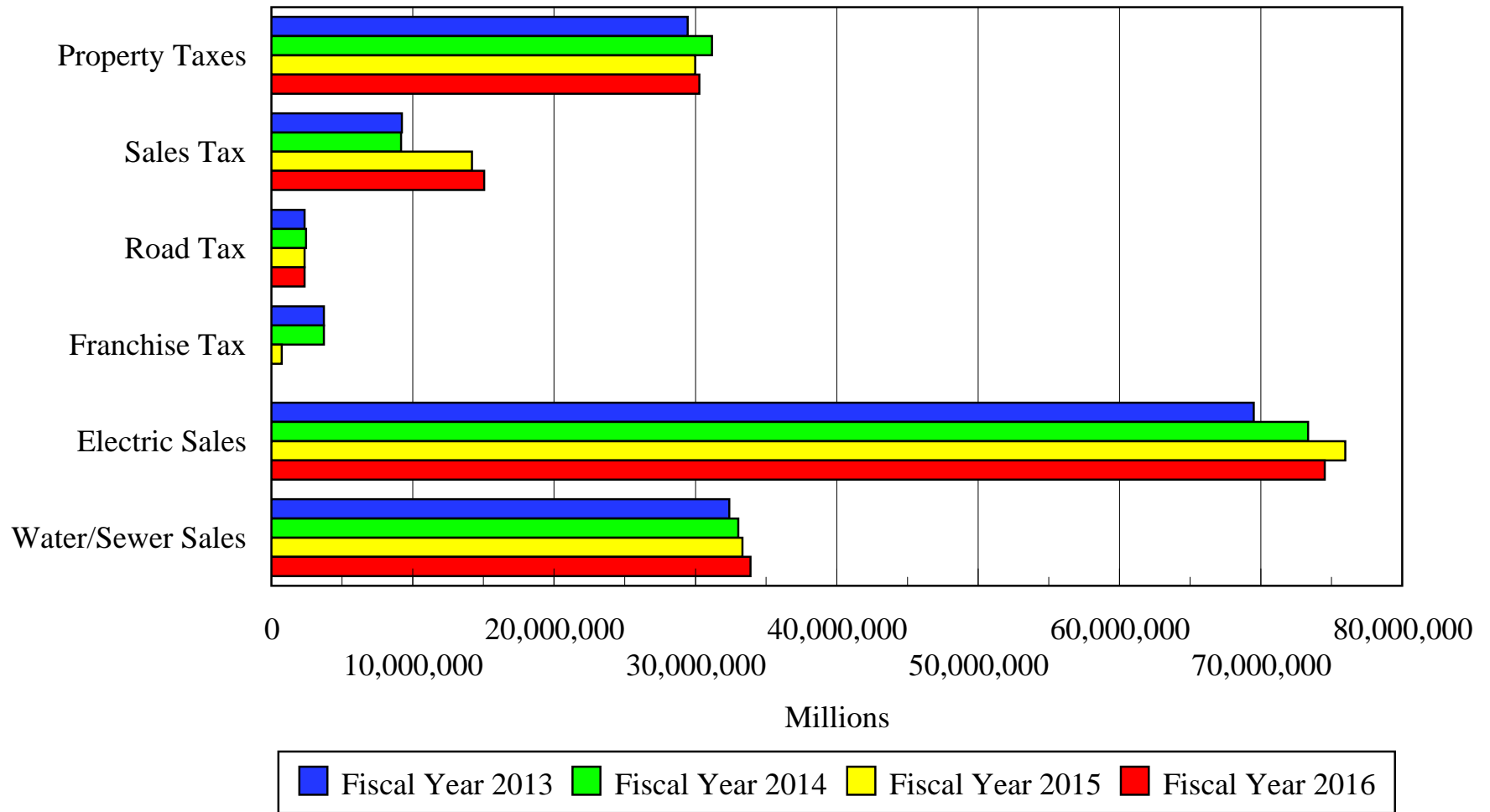
881 TECH INTERNAL SVCS FUND

	2012 - 2013 ACTUALS	2013 - 2014 ACTUALS	2015 BUDGET	YTD	2015 - 2016 COUNCIL
APPROPRIATED FUND BALANCE	0	0	420,812	0	0
FEES	177,448	177,400	4,610,534	4,610,534	4,636,381
INVESTMENT EARNINGS	809	644	800	539	600
OTHER REVENUES	579,295	578,424	1,723,057	1,067,181	1,599,965
TOTAL REVENUES BY TYPE	757,551	756,468	6,755,203	5,678,255	6,236,946
BENEFITS	187,273	190,645	660,478	636,274	693,488
EQUIPMENT & CAPITAL OUTLAY	23,826	30,309	104,008	71,215	9,600
MAINTENANCE	63,164	49,371	140,486	73,790	133,768
OPERATIONAL SUPPORT	-1,015,244	-953,093	682,143	620,104	674,966
OTHER EXPENSES	0	0	543,848	69,542	216,240
OVERTIME	17,237	15,786	40,800	35,277	36,000
PROFESSIONAL & CONTRACTED SVCS	399,626	515,068	1,633,457	1,240,202	1,439,012
SALARIES & WAGES	652,683	649,538	2,275,552	2,227,028	2,361,001
TRANSFERS	5,974	260	36,627	36,627	0
TRAVEL & TRAINING	35,914	24,928	111,212	72,212	98,627
UTILITIES & LEASES	364,928	352,574	526,592	519,109	574,244
TOTAL APPROPRIATIONS BY TYPE	735,382	875,385	6,755,203	5,601,380	6,236,946

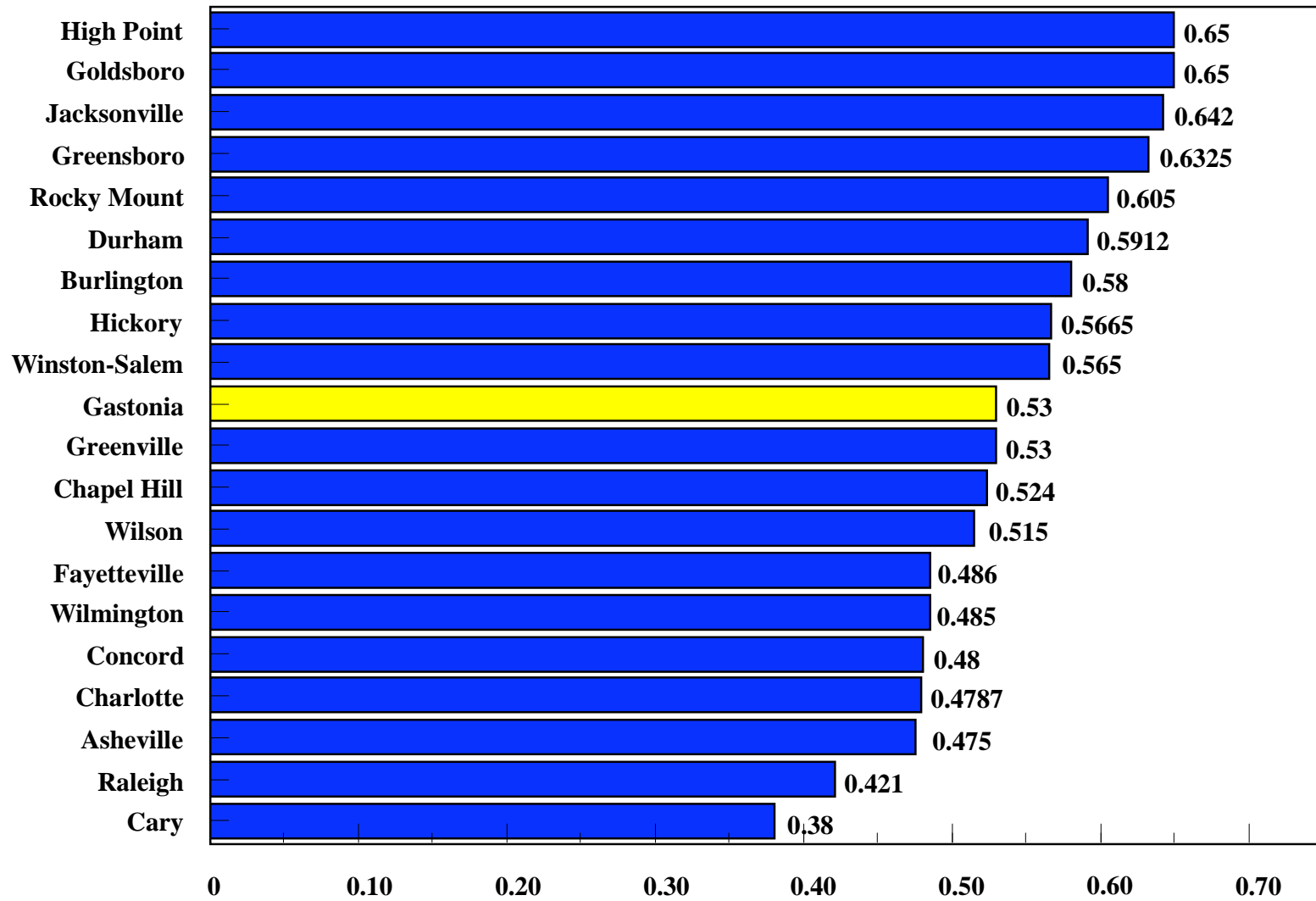


COMPARISON OF MAJOR REVENUES

FY13 Actual - FY14 Actual - FY15 Budget - FY16 Adopted



Comparison of Ad Valorem Tax Rates
Twenty Largest Cities in North Carolina
Fiscal Year 2016 Adopted Levies



CITY OF GASTONIA COMPARISON OF BUDGETED TAX LEVIES

<u>Adopted Budget FY 2014-2015</u>			<u>Adopted Budget FY 2015-2016</u>				<u>Projected 2015-2016 % Increase (Decrease)</u>
<u>Regular Levy</u>	<u>Tax Values</u>	<u>Tax Levies</u>	<u>Projected Collections</u>	<u>Tax Value Summary Report for RP 3-11-2015 less 1.5% for appeals and TR2 Values for personal property as of - 1-2-15</u>	<u>Tax Levies</u>	<u>Projected Collections</u>	
Real Property	4,262,079,809	22,589,023	22,159,832	4,181,309,375	22,160,940	21,795,284	-1.65%
Personal Property	495,290,079	2,625,037	2,575,162	526,331,648	2,789,558	2,743,530	6.54%
Utility Certifications	113,014,732	598,978	598,978	116,398,612	616,913	616,913	2.99%
Motor Vehicles- Legacy System	414,706,815	2,197,946	1,821,438	5,578,525	29,566	26,320	
Motor Vehicles- NCVTS	0	0	0	487,695,849	2,584,788	2,300,978	
Grand Total	\$5,285,091,435	\$28,010,985	\$27,155,409	\$5,317,314,009	\$28,181,764	\$27,483,025	

Adopted Budget FY 2015-2016

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

Tax values for personal property are from TR2-14 Report dated 1/02/2015 Prior to Revaluation figures

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

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

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

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

CITY OF GASTONIA
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
2005	3,296,429	392,600	99,560	20,998	96.72%	380,558	2,055	84.03%	4,169,147	0.5400	23,053	95.59%
2006	3,389,163	477,540	98,925	21,414	97.20%	420,911	2,273	83.67%	4,386,539	0.5400	23,687	95.90%
2007	3,463,484	496,793	103,924	21,950	97.50%	410,628	2,217	80.79%	4,474,829	0.5400	24,167	96.40%
2008	3,945,878	485,315	110,132	24,110	97.09%	428,148	2,299	83.50%	4,969,473	0.5300	26,409	95.91%
2009	4,082,384	482,831	116,429	24,813	96.72%	433,571	2,298	84.42%	5,115,215	0.5300	27,111	95.70%
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	4,181,309	526,332	116,399	25,567		493,274	2,614		5,317,314	0.5300	28,182	

CITY OF GASTONIA
LEGAL DEBT MARGIN - DIRECT & OVERLAPPING DEBT

June 30, 2015
Unaudited

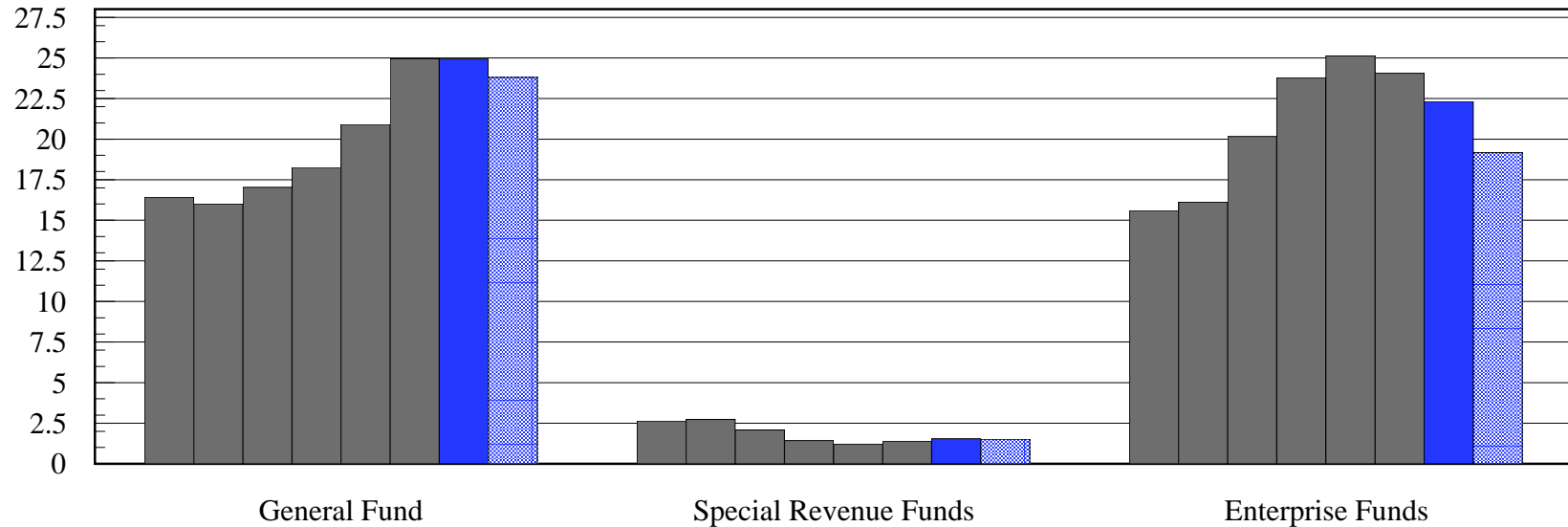
Assessed valuation	
Assessed value - Fiscal Year 2015	\$5,285,091,435
Debt Limit	
Eight percent (8%) of valuation	\$422,807,315
Gross Debt	
Authorized & Outstanding bonded debt	\$64,305,000
Outstanding debt not evidenced by bonds	\$14,182,793
	\$78,487,793
Statutory Deductions	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	\$23,310,933
Amount designated for payment of gross debt other than Enterprise Fund debt	\$30,000
	\$23,340,933
Net Debt	\$55,146,860
Legal Debt Limit	\$367,660,455

Year Over Year Fund Balance Comparison

By Accounting Fund Type

Fiscal Years 2008-2016 (estimate)

Millions



	General Fund	Special Revenue Funds	Enterprise Funds
■ 06/30/09	\$16,414,744	\$2,632,656	\$15,598,053
■ 06/30/10	\$16,004,601	\$2,730,234	\$16,117,441
■ 06/30/11	\$17,037,031	\$2,078,711	\$20,168,530
■ 06/30/12	\$18,255,394	\$1,438,580	\$23,790,438
■ 06/30/13	\$20,916,901	\$1,212,204	\$25,135,112
■ 06/30/14	\$24,945,980	\$1,397,443	\$24,054,403
■ 06/30/15 est	\$24,945,000	\$1,546,000	\$22,317,000
■ 06/30/16 est	\$23,800,000	\$1,525,000	\$19,157,000

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

Enterprise Funds: 312, 330, 342, 351, 460, 331, 352, 332, 335, 336, 337

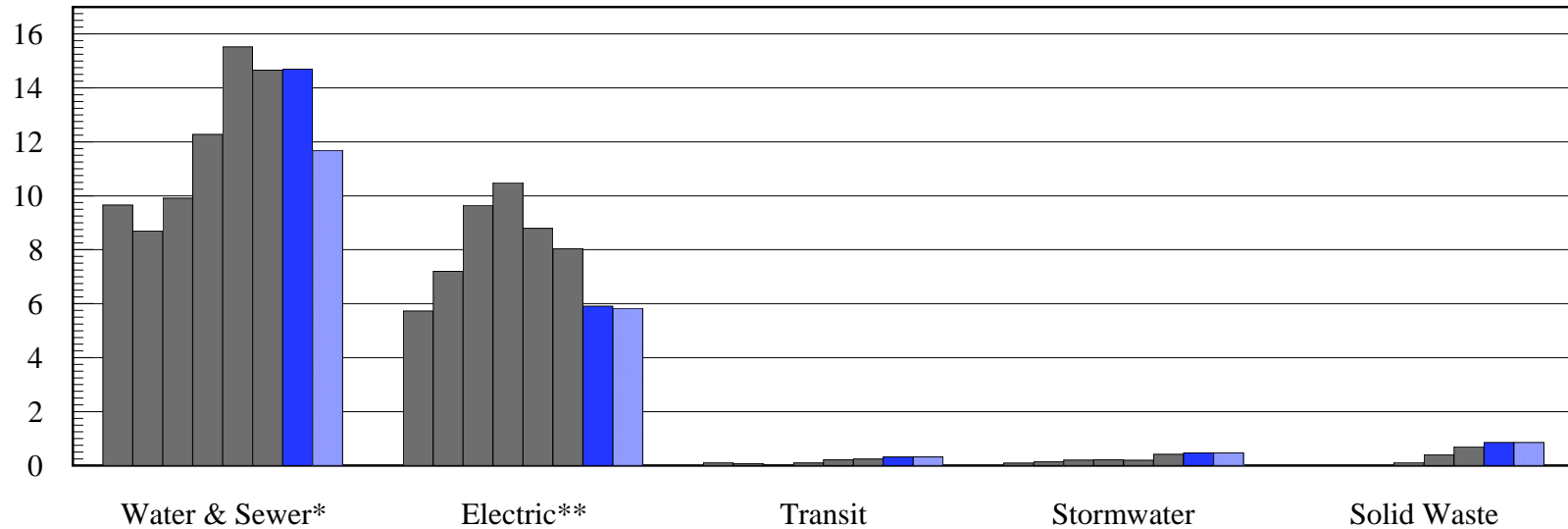
Special Revenue Funds: 611, 621, 622, 623, 624, 625, 626, 627, 628, 629, 687

Year Over Year Fund Balance Comparison

Enterprise Funds

Fiscal Years 2008-2016 (estimate)

Millions

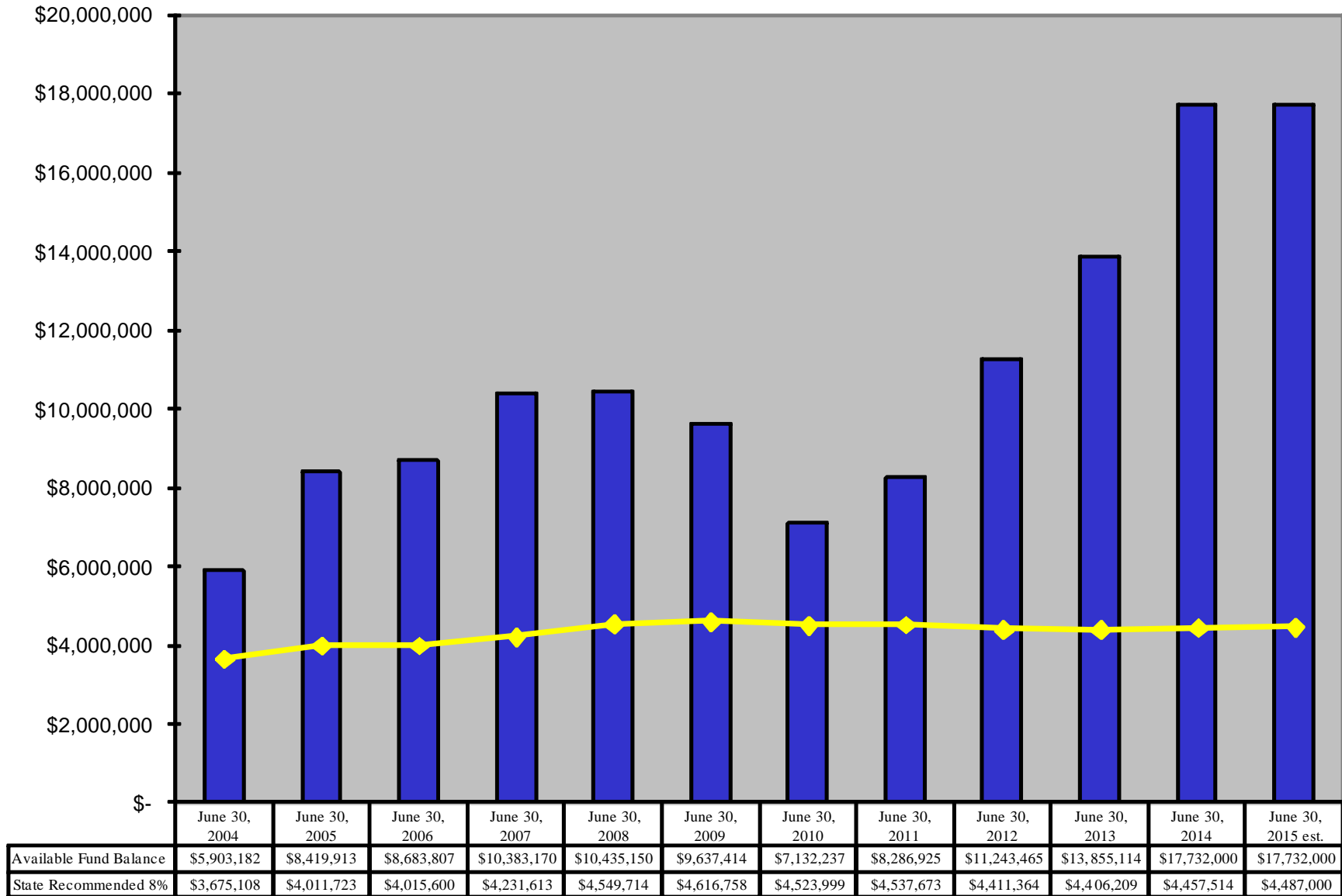


	Water & Sewer*	Electric**	Transit	Stormwater	Solid Waste
■ 06/30/09	\$9,657,478	\$5,727,729	\$114,036	\$98,810	\$0
■ 06/30/10	\$8,699,118	\$7,205,663	\$64,208	\$148,452	\$0
■ 06/30/11	\$9,916,226	\$9,651,513	\$23,142	\$203,889	\$0
■ 06/30/12	\$12,279,351	\$10,489,808	\$99,772	\$210,108	\$118,635
■ 06/30/13	\$15,519,628	\$8,799,151	\$211,508	\$199,170	\$405,655
■ 06/30/14	\$14,655,913	\$8,036,668	\$249,689	\$418,591	\$693,542
■ 06/30/15 est	\$14,700,000	\$5,910,000	\$320,000	\$468,000	\$859,000
■ 06/30/16 est	\$11,680,000	\$5,830,000	\$320,000	\$468,000	\$859,000

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

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

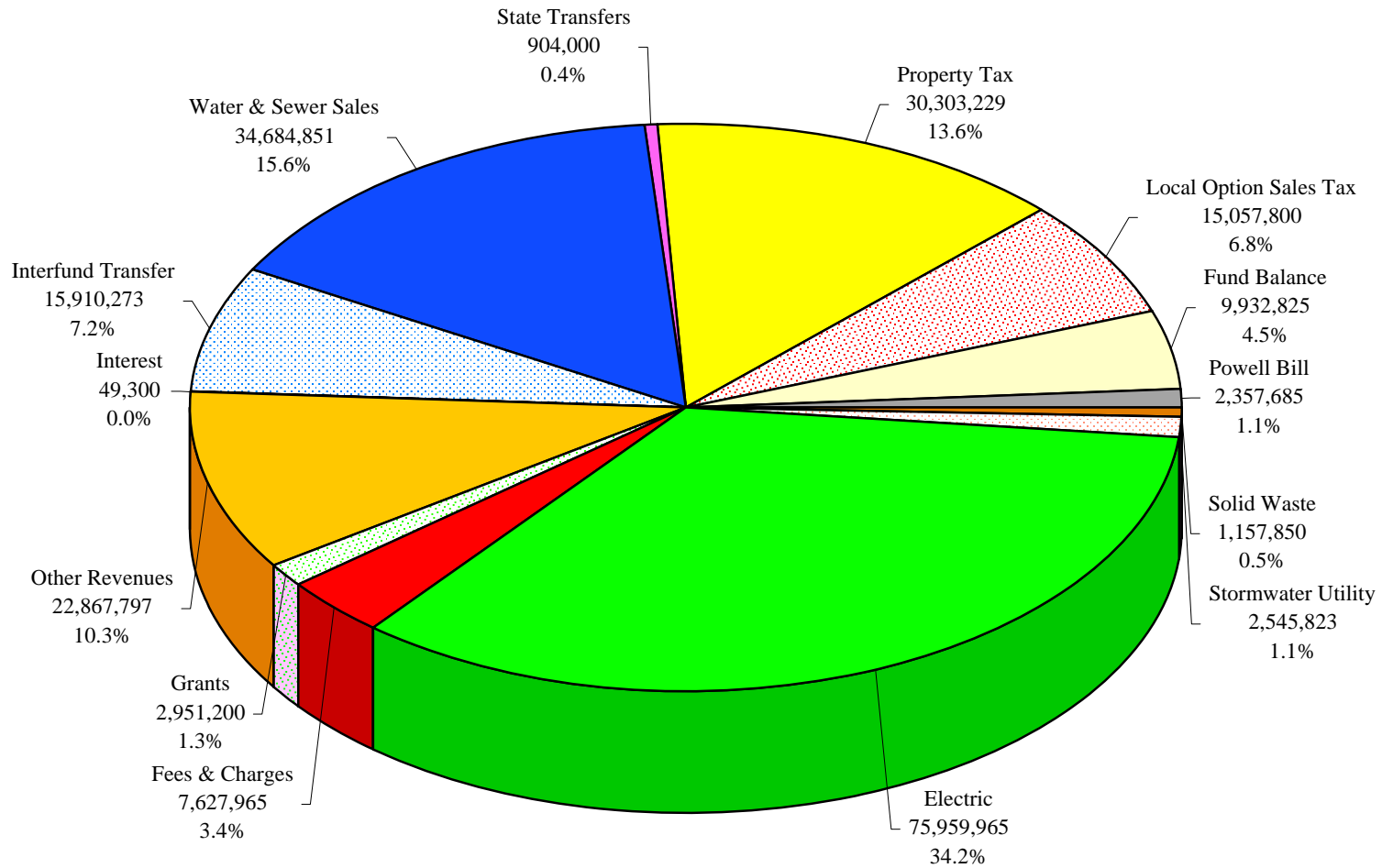
HISTORICAL TREND OF GENERAL FUND AVAILABLE FUND BALANCE



Annual Budget Revenues

Fiscal Year 2016

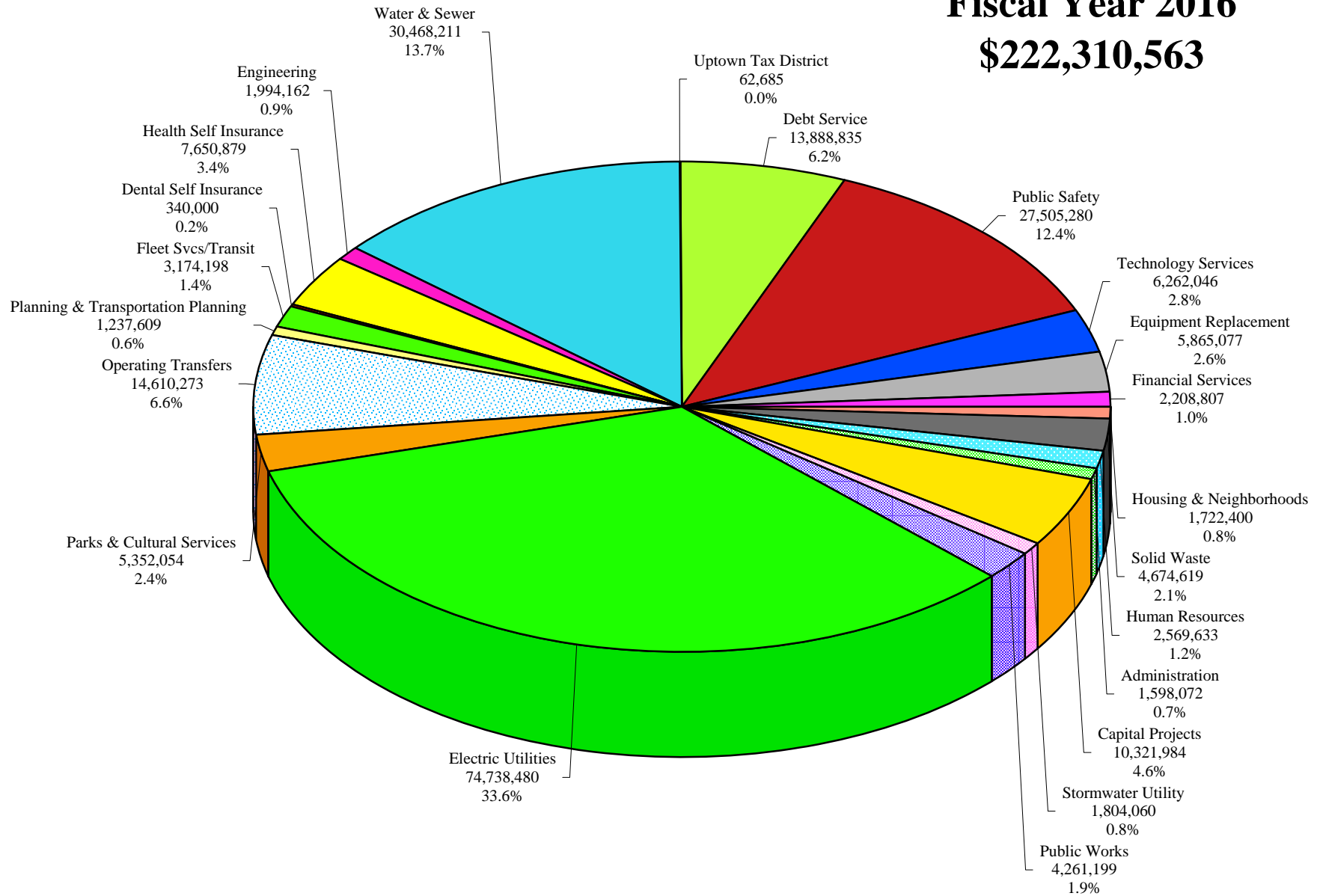
\$222,310,563



Annual Budget Expenditures

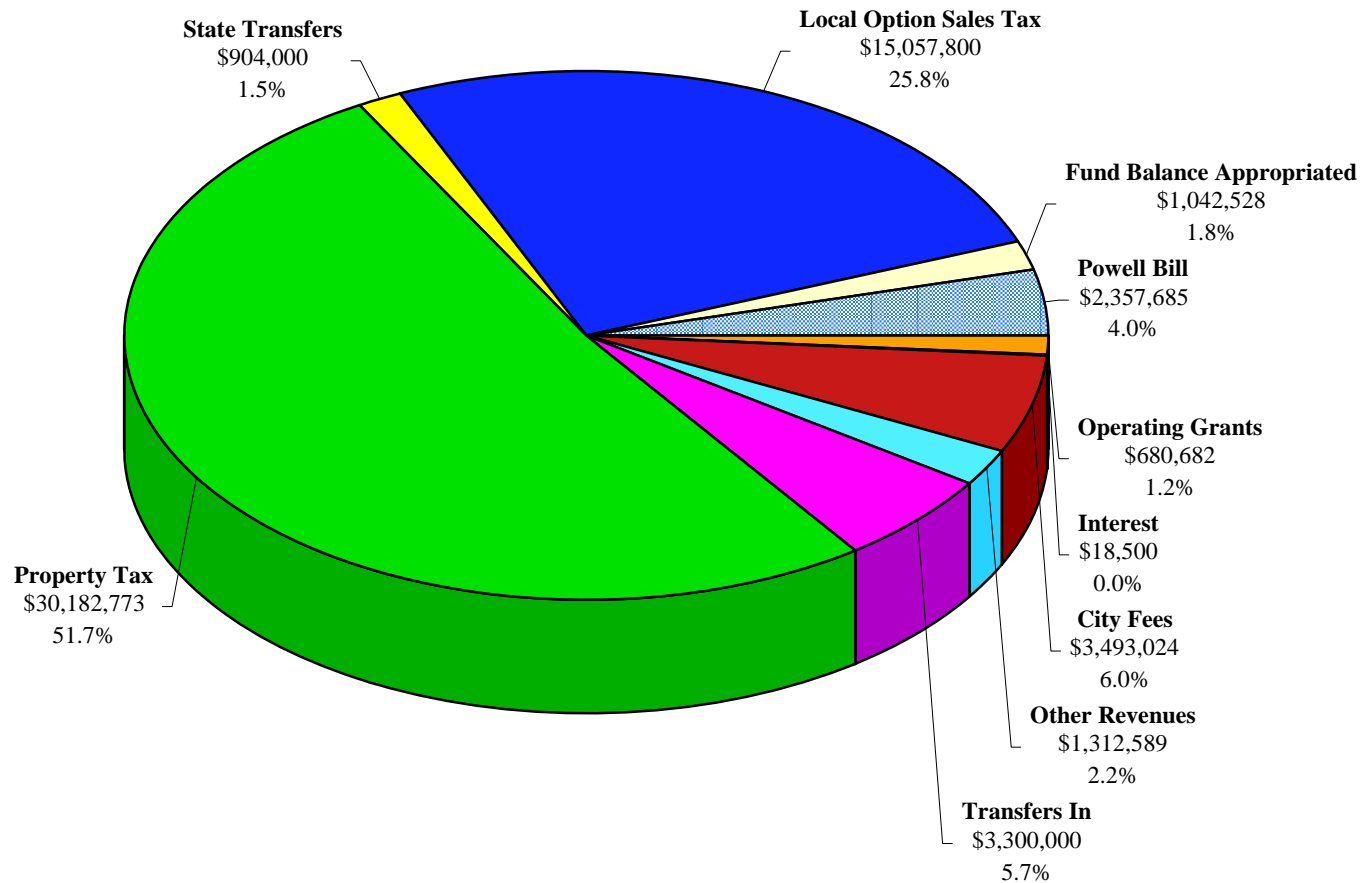
Fiscal Year 2016

\$222,310,563



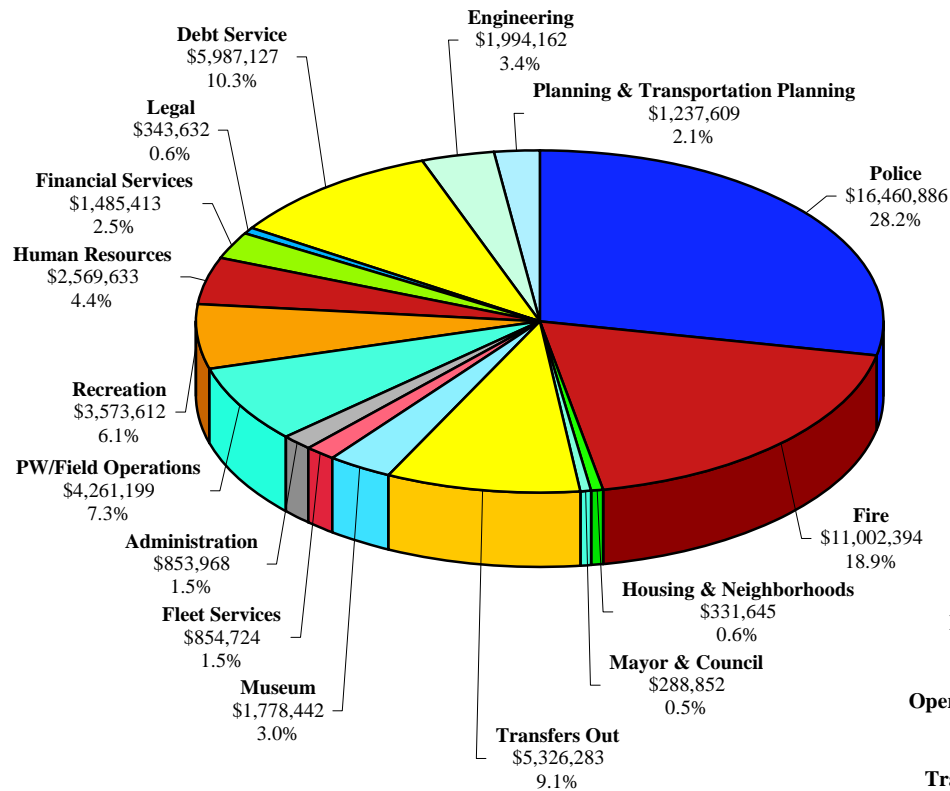
General Fund Fiscal Year 2016 \$58,349,581

Revenues

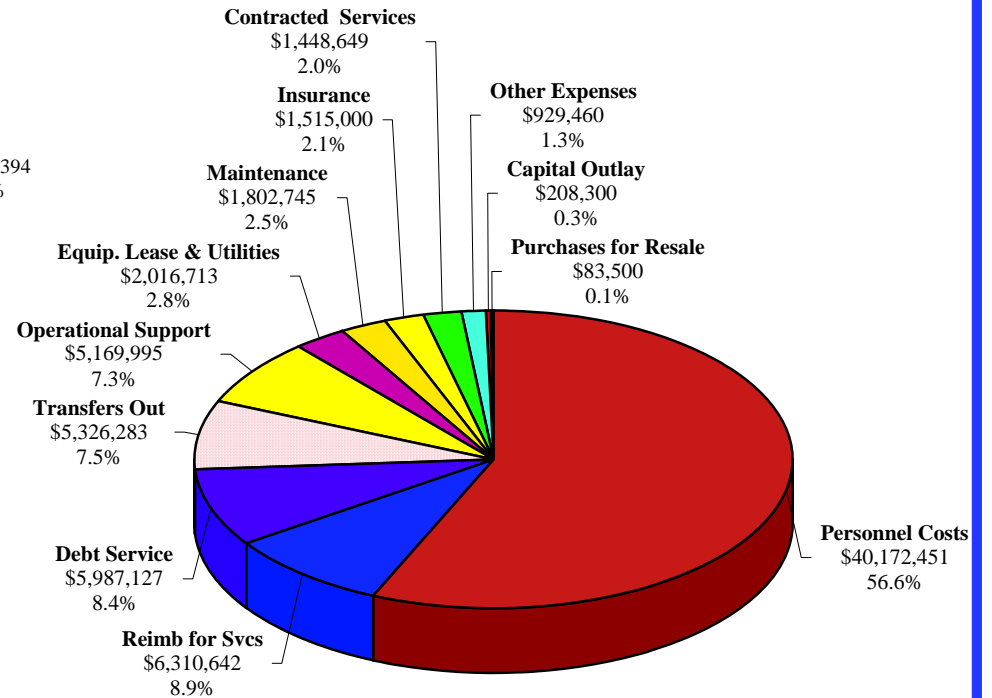


General Fund Fiscal Year 2016 \$58,349,581

Expenditures by Function

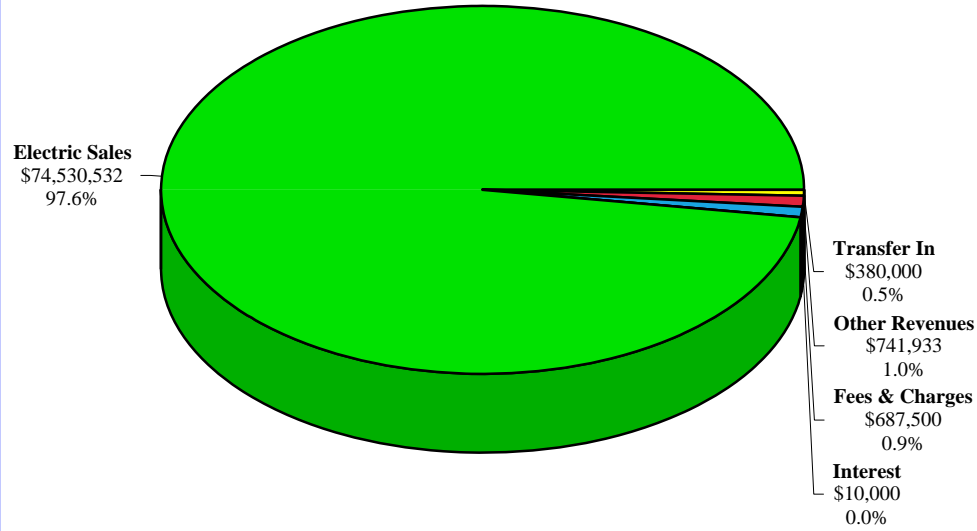


Expenditures by Category

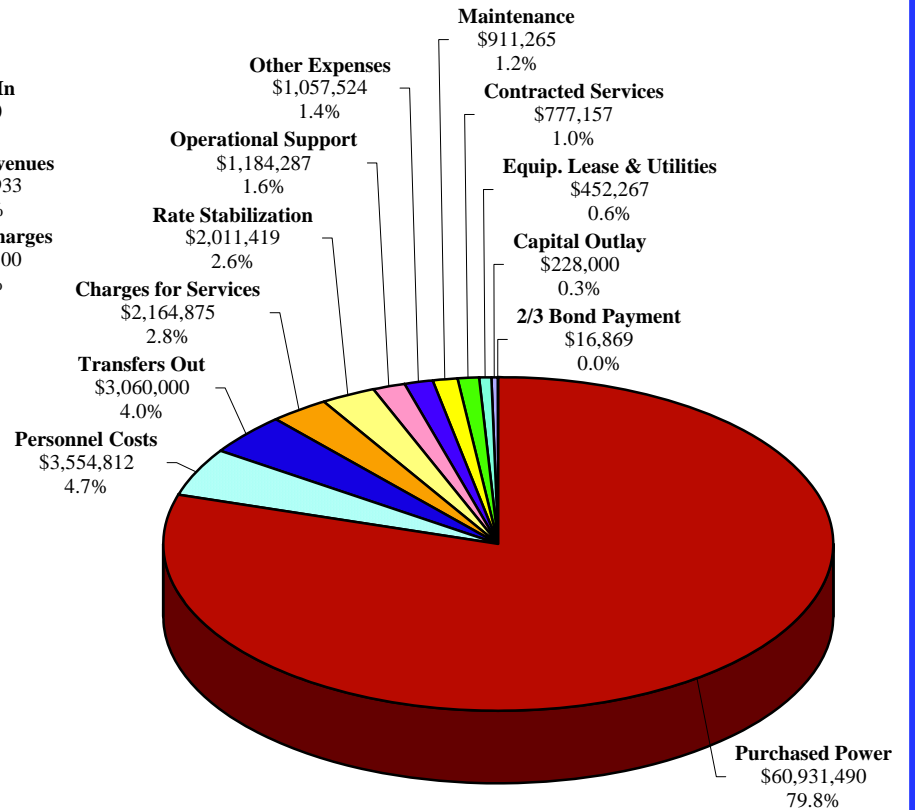


Electric Fund Fiscal Year 2016 \$76,349,965

Revenues

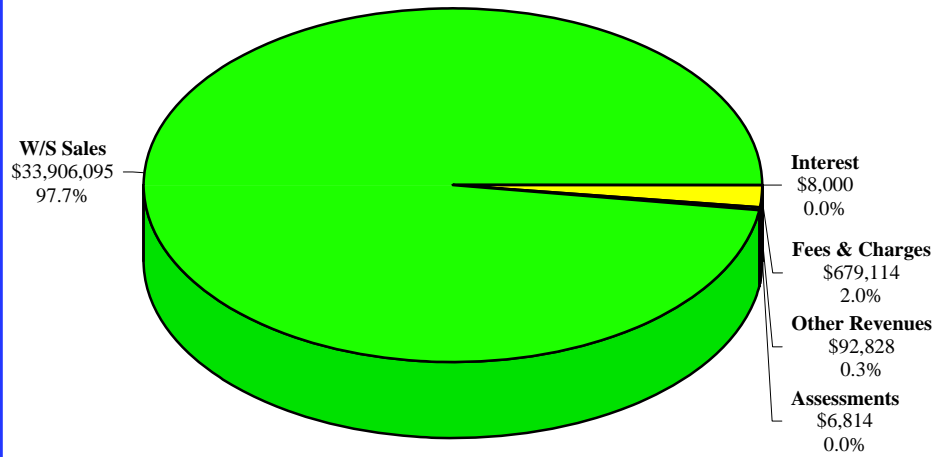


Expenditures

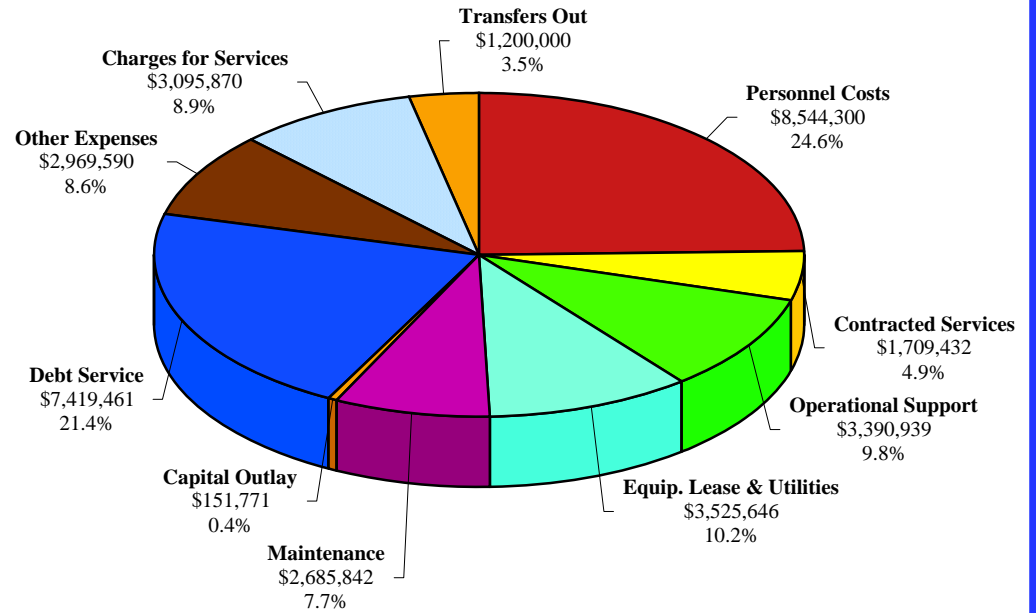


Water & Sewer Fund Fiscal Year 2016 \$34,692,851

Revenues



Expenditures



MAJOR REVENUE SOURCE ANALYSIS

The following analysis includes a breakdown of major revenue sources for the various operating funds. Actual revenue figures are used for Fiscal Years 2007 through 2014. The Fiscal Year 2015 numbers are budgeted amounts. The Fiscal Year 2016 estimates are determined by the operating departments' best estimates on receipts for the upcoming fiscal year.

GENERAL FUND

TAX BASE

Property tax valuations have shown an increase from Fiscal Year 2007 to the present. After 1988, the State Legislature removed property and business inventories from the taxable base but with revaluation and economic development, we have maintained some growth each year until now.

2006-07	4,430,646,140
2007-08	4,969,472,571
2008-09	5,089,893,878
2009-10	5,145,529,270
2010-11	5,144,327,985
2011-12	5,112,034,174
2012-13	5,156,355,933
2013-14	5,228,962,017
2014-15	5,285,091,435
2015-16	5,317,314,009

AD VALOREM TAX

Budgeted net property tax estimates of \$27,483,025 for Fiscal Year 2016 are based on \$5.317 billion estimated valuation, 53¢ per \$100 valuation tax rate and a 98.35% collection rate.

Major Revenue Sources - General Fund, continued

UTILITIES FRANCHISE TAX

In North Carolina, a 6% franchise tax was levied on utility gross sales. After collection, the State would keep 50% and distribute the remaining 50% to the governmental units located in the area producing the utility sales. As of July 1, 2014 this tax was repealed by the State. The FY 2014-15 amount is the 4th quarter distribution for FY 2014 ending 6/30/2014, therefore it is actual dollars received instead of budgeted amount. The estimate for Fiscal Year 2016 is \$0.

2006-07	3,318,899
2007-08	3,394,229
2008-09	3,601,749
2009-10	3,522,544
2010-11	3,634,806
2011-12	3,635,093
2012-13	3,730,758
2013-14	3,738,468
2014-15	899,729

UTILITY SALES TAX (REPLACES UTILITIES FRANCHISE TAX)

This revenue replaces the Utilities Franchise tax which was repealed as of July 1, 2014. The general sales tax rate is applied to the sale of electricity and a percentage of the proceeds are to be returned to cities and towns. The estimate for Fiscal Year 2016 is \$3,700,000.

2014-15	3,700,000
---------	-----------

Major Revenue Sources - General Fund, continued

BEER & WINE TAX

The state levies a number of taxes on alcoholic beverages. A city or county is eligible to share in the beer and wine excise tax revenues if beer or wine may be legally sold within its boundaries. Distribution of the beer and wine tax revenue is based on the population of eligible cities and counties. Growth has been slow and, as in all state allocated revenues, the distribution of these funds is subject to the state's discretion. During 2010, the State withheld approximately two-thirds of our distribution. Our estimate for Gastonia for Fiscal Year 2016 is \$340,000.

2006-07	317,568
2007-08	328,786
2008-09	347,159
2009-10	106,282
2010-11	331,788
2011-12	311,311
2012-13	291,396
2013-14	317,167
2014-15	303,000

ABC NET REVENUES

The ABC revenues are determined by the amount requested from the ABC Board by the City Council. This revenue is usually based on net sales received above the working capital required to operate in that fiscal year. In Fiscal Year 1992-93, the City Council requested all funds set aside for a new ABC store plus the normal request above the working capital amount. In Fiscal Year 1996-97, City Council requested \$650,000 for the Martha Rivers Park Youth Sports Complex and in 2010 the City received a one-time distribution from ABC fund balance of \$300,000. In Fiscal Year 2010-11, the City received a one time distribution of \$420,000 to match a grant for 800 Mhz radios for Public Safety. In Fiscal Year 2016, the City is expecting \$400,000.

2006-07	608,000
2007-08	532,000
2008-09	460,000
2009-10	700,000
2010-11	820,000

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

2011-12	400,000
2012-13	650,000
2013-14	400,000
2014-15	400,000

LOCAL OPTION SALES TAX

The one cent share from the State of the Local Option Sales Tax in Gaston County is distributed on the basis of population as determined by the Gaston County Commissioners. In 1983, 1986 and 2001, Gaston County opted to levy an additional 1/2 cent sales tax as allowed by law. Each are collected by the State and distributed based on the population method statewide. After Fiscal Year 2004, Gaston County opted to use the Ad Valorem Tax formula for distribution; but insured that the municipalities in the County will receive the same amount as Fiscal Year 2004. This would not allow any growth of sales tax to municipalities, all growth would go to the County. The County and City renegotiated the agreement and the County's share will decrease 20% per year beginning 2011 with FY 2014 as the last year to be received. During FY 2014 the State expanded the sales tax base to include other items such as admissions to movies and live events, and service contracts for maintenance and repairs. Our General Fund estimate for Fiscal Year 2016 is \$9,591,607.

2006-07	9,988,922
2007-08	9,988,922
2008-09	9,988,923
2009-10	9,728,777
2010-11	9,456,007
2011-12	9,461,249
2012-13	9,245,172
2013-14	9,188,630
2014-15	8,750,000

POWELL BILL

One quarter of the Powell Bill revenue distribution is based on mileage of nonstate system streets within the City and three quarters of the distribution is based on the City's population. The revenue is derived from the \$.0175/per gallon portion of state gasoline tax and a 6.5% allocation from the Highway Trust Fund revenues which stems from vehicle registration, title fees and highway use taxes. Our General Fund estimate for Fiscal Year 2016 is \$1,997,685.

2006-07	2,135,382
2007-08	2,411,499
2008-09	2,193,017
2009-10	1,968,971
2010-11	1,908,414
2011-12	1,963,996
2012-13	1,969,111
2013-14	1,997,685
2014-15	1,997,685

TRANSFER FROM ELECTRIC FUND

With the implementation of the City Manager's Transfer Policy in February of 1994, we established a set policy on the allowable transfer from the Electric Fund to supplement the General Fund. In prior years, all profits remaining after operating costs were transferred to the General Fund at year end. The rationale behind this was that this enabled the City to keep the tax rate as low as possible. However, due to a request by the bond rating agencies, and the Local Government Commission, beginning in Fiscal Year 1994-95, the City began to reduce its reliance on electric transfers. The transfer from the Electric Fund to the General Fund should be reduced each Fiscal Year until a level equating to 3% of gross fixed assets is attained. This mark is reflective of Council's April 1997 change to the Electric Transfer Policy from a target of 8% to a maximum of 3%. The total transfer budgeted for Fiscal Year 2016 is \$2,000,000, this should again meet the 3% goal.

2006-07	2,100,000
2007-08	2,100,000
2008-09	2,100,000
2009-10	2,100,000
2010-11	2,000,000

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

2011-12	2,000,000
2012-13	2,000,000
2013-14	2,000,000
2014-15	2,000,000

APPROPRIATED FUND BALANCE

In past years we have relied heavily on appropriations from the General Fund Balance to balance the budget. The ability to do this was based on the fact that at year end, the General Fund swept all monies remaining in the Electric Fund. It also previously swept large amounts of Water and Sewer Fund Balance for its needs. These practices were discontinued in 1994 and the Enterprise Funds retained their Fund Balance. The Fiscal Year 2016 budget appropriates Available Fund Balance of \$1,042,528.

2006-07	0
2007-08	0
2008-09	0
2009-10	0
2010-11	0
2011-12	0
2012-13	0
2013-14	0
2014-15	3,210,495

WATER AND SEWER FUND

The Water and Sewer Fund is operated as a self-sustaining enterprise fund. After all miscellaneous revenue is recognized, the water and sewer rates are set to balance the revenues to expenses. The growth in this fund would be affected by the economy and, of course, the number of customers coming on the system as a result of economic development. The water and sewer sales estimate for Fiscal Year 2016 is \$33,906,095.

2006-07	26,643,187
2007-08	26,895,014
2008-09	26,253,739
2009-10	26,739,965
2010-11	28,702,254
2011-12	31,586,536
2012-13	32,397,147
2013-14	33,039,812
2014-15	33,341,985

ELECTRIC FUND

CUSTOMER SALES

The Electric Fund is operated as an enterprise fund with a portion of its profits passed to the General Fund each year. Our sales forecast takes into consideration customer growth, business activity and peak requirements due to weather conditions. The rates are set by the City Council taking into account the total expenditures necessary to operate, pay debt service, make capital improvements and cover the cost of wholesale power purchases. The sales estimate for Fiscal Year 2016 is \$74,530,532

2006-07	55,457,557
2007-08	61,210,773
2008-09	62,239,810
2009-10	64,084,219
2010-11	69,628,458
2011-12	68,506,783

Major Revenue Sources – Electric Fund – Customer Sales, continued

2012-13	69,503,488
2013-14	73,359,718
2014-15	75,987,575

TRANSIT SYSTEM FUND

USER FEES, FEDERAL AND STATE GRANTS

The City operates a mass transit system. While this fund does raise revenues through user fees and advertising, most of the revenue is received through Federal and State Grants and from Transfers from the General Fund. The Transit System operates at a loss to the City, but continues to provide a vital service to the citizens of Gastonia. Our estimate for Fiscal Year 2016 for user fees is \$220,500 and for grant funds is \$1,410,627.

	<u>User Fees</u>	<u>Federal/State Grants</u>
2006-07	180,338	1,189,055
2007-08	194,307	1,327,680
2008-09	185,822	1,487,117
2009-10	186,699	1,341,804
2010-11	194,167	1,351,441
2011-12	214,576	1,333,951
2012-13	218,520	1,354,317
2013-14	201,127	1,339,953
2014-15	222,700	1,618,612

BONDED DEBT OBLIGATIONS

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

The Fiscal Year 2016 Budget provides \$13,846,667 for debt service as follows:

Water and Sewer Fund	\$4,577,239
Water and Sewer Stimulus Fund	\$ 3,977
Electric Fund	\$ 16,869 (2008 2/3rds GOBs)
General Fund	\$3,709,055 (Streets)
General Fund	\$ 334,750 (Recreation)
General Fund	\$ 65,288 (Museum)
General Fund	\$ 652,800 (Police)
General Fund	\$ 700,290 (Fire)
General Fund	\$ 289,002 (Garland Center)
General Fund	\$ 225,642 (2008 2/3rds GOBs)
Webb Theater – Nick's Fund	\$ 33,000 (108 and EDI Loan)
Conference Ctr Operations Fund	\$ 422,401 (2010 LOBs)
Community Development Funds	\$ 171,535 (108 Loans)
Vehicle/Equipment Replacement	\$2,644,819 (short-term installment financing)

LEGAL DEBT LIMIT

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, the City had the statutory capacity to incur additional net debt, excluding debt for water, electric and gas purposes, in the approximate amount of \$367,660,455 as of the end of June, 2015. For purposes of continued review, the distinction should be made about the three types of bonded debt the City carries. First, we have General Obligation (GO) Bonds which are backed by the "full faith and credit" of the City. The General Assembly has pledged the power and obligation of the City to levy taxes and raise other revenues for the prompt payment of installments of principal and interest or for the maintenance of sinking funds. This authority is unrestricted as to rate and/or amount. In North Carolina, no bonds may be issued without the approval of the Department of State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed 8% of the appraised value of the property subject to taxation by the governing unit. The

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

Outstanding General Obligation Debt

G.O. Bonds	June 30, 2013	June 30, 2014	June 30, 2015
Street Bonds	27,365,000	27,365,000	27,365,000
Other Bonds	4,605,000	3,485,000	2,135,000
Refunding	5,081,000	3,762,000	2,600,000

Debt Ratios

June 30	Total GO Debt	Assessed Valuation	Debt to Assessed Value	Population	Debt Per Capita
2005	\$31,000,000	\$4,269,147,783	0.73%	68,518	\$452.44
2006	\$26,215,000	\$4,386,539,796	0.59%	68,809	\$380.98
2007	\$21,735,000	\$4,474,829,000	0.49%	72,779	\$298.64
2008	\$20,395,000	\$4,969,473,571	0.40%	71,349	\$285.29
2009	\$17,265,000	\$5,145,529,270	0.34%	72,848	\$237.00
2010	\$14,070,000	\$5,144,327,985	0.27%	74,518	\$188.81
2011	\$40,480,000	\$5,112,034,174	0.79%	71,741	\$564.25
2012	\$38,749,000	\$5,156,355,933	0.75%	71,741	\$540.12
2013	\$37,051,000	\$5,228,962,017	0.71%	72,173	\$513.36
2014	\$34,612,000	\$5,285,091,435	0.65%	72,507	\$477.36
2015	\$32,100,000	\$5,317,314,009	0.60%	72,947	\$440.05

The second type of bonded debt carried by the City are Revenue Bond Issues. These are Combined Utility Water and Sewer Revenue Issues in the original issue amounts of 2009 refunded \$19,605,000, 2011 refunded \$4,318,000 and 2013 refunded \$5,895,000 with projected June 30, 2015 outstanding balances of \$10,280,000, \$3,085,000 and \$5,760,000. The major difference between the Revenue issues and General Obligation issues is that the “full faith and credit” of the City is not pledged for the repayment of the bonds. This debt is payable solely through revenues raised by the City’s water and sewer utility systems. The revenues of the enterprise are required by statute to be applied with the following priority: (1) to pay the operating, maintenance and capital expenses of the utility, (2) to pay when due the interest on and principal of outstanding bonds issued for capital projects that are or were part of the utility, and (3) for any other lawful purpose. As with General Obligation bonds, the issue of revenue bonds requires the approval of the North Carolina Department of State Treasurer, Local Government Commission.

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

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

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

General Obligation Bonds Outstanding

<u>Fiscal Year</u>	<u>Bonds Payable</u>	<u>Interest Payable</u>	<u>Total</u>
2016	\$2,660,000.00	\$1,291,565.00	\$3,951,565.00
2017	\$2,769,000.00	\$1,206,131.00	\$3,975,131.00
2018	\$2,006,000.00	\$1,114,448.00	\$3,120,448.00
2019	\$1,855,000.00	\$1,052,156.00	\$2,907,156.00
2020	\$1,905,000.00	\$991,856.00	\$2,896,856.00
2021	\$1,975,000.00	\$913,906.00	\$2,888,906.00
2022	\$2,045,000.00	\$825,763.00	\$2,870,763.00
2023	\$2,085,000.00	\$743,782.00	\$2,828,782.00
2024	\$1,910,000.00	\$660,894.00	\$2,570,894.00
2025	\$1,910,000.00	\$578,059.00	\$2,488,059.00
2026	\$1,910,000.00	\$492,956.00	\$2,402,956.00
2027	\$1,910,000.00	\$403,399.00	\$2,313,399.00
2028	\$1,910,000.00	\$310,261.00	\$2,220,261.00
2029	\$1,750,000.00	\$217,044.00	\$1,967,044.00
2030	\$1,750,000.00	\$130,226.00	\$1,880,226.00
2031	<u>\$1,750,000.00</u>	<u>\$43,409.00</u>	<u>\$1,793,409.00</u>
	<u>\$32,100,000.00</u>	<u>\$10,975,855.00</u>	<u>\$43,075,855.00</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2016	\$3,951,565.00	\$2,660,000.00	\$1,291,565.00
Maximum Requirement	2017	\$3,975,131.00	\$2,769,000.00	\$1,206,131.00

Combined Water and Sewer Revenue Bonds Outstanding

<u>Fiscal Year</u>	<u>Bonds Payable</u>	<u>Interest Payable</u>	<u>Total</u>
2016	\$2,876,000.00	\$595,564.00	\$3,471,564.00
2017	\$2,956,000.00	\$519,606.00	\$3,475,606.00
2018	\$3,062,000.00	\$411,383.00	\$3,473,383.00
2019	\$3,182,000.00	\$299,117.00	\$3,481,117.00
2020	\$997,000.00	\$182,328.00	\$1,179,328.00
2021	\$1,153,000.00	\$153,124.00	\$1,306,124.00
2022	\$1,177,000.00	\$123,979.00	\$1,300,979.00
2023	\$1,209,000.00	\$94,213.00	\$1,303,213.00
2024	\$1,241,000.00	\$63,628.00	\$1,304,628.00
2025	\$1,272,000.00	\$32,227.00	\$1,304,227.00
	<u>\$19,125,000.00</u>	<u>\$2,475,169.00</u>	<u>\$21,600,169.00</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2016	\$3,471,564.00	\$2,876,000.00	\$595,564.00
Maximum Requirement	2019	\$3,481,117.00	\$3,182,000.00	\$299,117.00

Certificates of Participation Outstanding
Includes Limited Obligation Bonds

<u>Fiscal Year</u>	<u>Bonds Payable</u>	<u>Interest Payable</u>	<u>Total</u>
2016	\$1,796,667.00	\$667,862.00	\$2,464,529.00
2017	\$1,166,667.00	\$609,514.00	\$1,776,181.00
2018	\$1,038,333.00	\$572,621.00	\$1,610,954.00
2019	\$915,000.00	\$542,977.00	\$1,457,977.00
2020	\$925,000.00	\$506,377.00	\$1,431,377.00
2021	\$935,000.00	\$467,873.00	\$1,402,873.00
2022	\$930,000.00	\$427,404.00	\$1,357,404.00
2023	\$520,000.00	\$386,315.00	\$906,315.00
2024	\$535,000.00	\$360,471.00	\$895,471.00
2025	\$550,000.00	\$333,079.00	\$883,079.00
2026	\$565,000.00	\$304,094.00	\$869,094.00
2027	\$585,000.00	\$270,239.00	\$855,239.00
2028	\$600,000.00	\$235,186.00	\$835,186.00
2029	\$620,000.00	\$199,234.00	\$819,234.00
2030	\$645,000.00	\$162,084.00	\$807,084.00
2031	\$665,000.00	\$123,435.00	\$788,435.00
2032	\$685,000.00	\$83,588.00	\$768,588.00
2033	<u>\$710,000.00</u>	<u>\$42,543.00</u>	<u>\$752,543.00</u>
	<u>\$14,386,667.00</u>	<u>\$6,294,896.00</u>	<u>\$20,681,563.00</u>

	<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
This Year's Requirement	2016	\$2,464,529.00	\$1,796,667.00	\$667,862.00
Maximum Requirement	2016	\$2,464,529.00	\$1,796,667.00	\$667,862.00

BUDGET AMENDMENT PROCESS

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

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

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

ACCOUNTING SYSTEM and BUDGETARY CONTROL

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

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

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

Fund Accounting

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

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

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

Account Groups

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

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

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

Deposits and Investments

Deposits

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

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

Investments

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

Budgetary Data

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

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

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

RELATIONSHIP BETWEEN OPERATING AND CAPITAL BUDGETS

The total Fiscal Year 2016 budget for the City of Gastonia is \$222,310,563. This incorporates both operating costs as well as funding for capital needs. The operating budget is \$211,988,579 funds cover departmental operating expenses and human resources costs throughout the City. The Capital budget amounts to \$10,321,984 for Fiscal Year 2016 new funding.

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

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

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

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

Please note that with each capital project funded, there could be related operating costs. If applicable, these costs are funded in the departmental operating budgets and usually lead to bottom line increases in expenditures, although on occasion, a new capital project can actually reduce operating expenditures. This year's Capital Projects budget has appropriations budgeted of \$10,321,984.

It is the City's policy to substitute capital expenditures for operating expenditures whenever possible. Technology has been the principle method used to implement this policy. For example, conversion to Global Positioning System (GPS) Survey Instrumentation has helped reduce our survey crews from three-person crews to two-person crews, and at the same time, increasing overall efficiencies and production. Computer technology has also been responsible for minimizing increases in personnel as our municipal limits and service areas expand. In conjunction with Technology Services, the City implemented remote payment processing with the use of self-service kiosks located at 3 area grocery stores which allowed us to reduce personnel costs. Purchased an asphalt recycler for Public Works to maintain operations during winter months and lower overall asphalt costs. City functions are evaluated periodically to determine if a capital expenditure can have a positive impact on operational procedures and either minimize or reduce annual operating costs.

Major Projects for Fiscal Year 2015 and 2016

<u>Project</u>	<u>Capital Cost</u>	<u>Project Start Date</u>	<u>Estimated Completion Date</u>	<u>Estimated New Operating Personnel</u>	<u>Total New Estimated Operating Costs/(Savings)</u>	<u>Notes</u>
Water & Sewer 1) Water Treatment Plant Rehabilitation	\$58,000,000	FY 12/13	On-going	0 FTE	(\$230,000,000)	Rehabilitation of the Water Treatment Plant's, Filter Trains 1-4 and North Clearwell. Preliminary design was complete in FY 12/13. Construction of Phase I, the Clearwell will begin in FY 15/16. Savings are based on studies done to determine the cost of building another plant instead of rehabilitating the current one. Proposed funding will be from the issuance of Revenue Bonds
2) Long Creek Internal Sewer	\$375,000	FY 15/16	TBD	0 FTE	\$0	Replacement of existing internal plant sewer line, which is used for conveyance of various liquid byproducts back into the head of the plant for treatment.
3) Remount Road Sewer Improvements	\$400,000	TBD	TBD	0 FTE	\$0	Replacement by pipe bursting and direct bury of existing 8" to 12" HDPE or DIP with Protecto 401
4) Firestone Outfall SSO	\$1,000,000	On-going	On-going	0 FTE	\$0	Reduction of inflow and infiltration in sewer lines in the Firestone basin and new parallel sewer line for the additional capacity.
5) Southfork Regional Sewer Project	\$2,800,000	TBD	TBD	0 FTE	\$45,000/year	City participation in sewer consolidation project with Cramerton, McAdenville, Lowell and Pharr Yarns. \$2,200,000 is from a 0% interest SRL and \$600,000 grant from CWMTF.
6) Eagle Road Hydraulic Structure and Downstream Main	\$260,000	FY 15/16	TBD	0 FTE	\$0	Replacement of the hydraulic structure and piping at the existing hydraulic structure that receives flows from the Baltimore, Lakewood and Timberlake sewer pump stations. The project will replace the current undersized structure.
7) Waterline Improvements	\$120,000	TBD	TBD	0 FTE	\$0	Upgrade of 2" PVC lines to 8" due to high number of line breaks from Highland to Cramerton

	<u>Project</u>	<u>Capital Cost</u>	<u>Project Start Date</u>	<u>Estimated Completion Date</u>	<u>Estimated New Operating Personnel</u>	<u>Total New Estimated Operating Costs/(Savings)</u>	<u>Notes</u>
Electric	1) Economic Development	\$250,000	Ongoing	Ongoing	0 FTE	\$0	Technology Park Development and New Substation Engineering
	2) Cable Replacement in Residential Areas	\$455,000	Ongoing	Ongoing	0 FTE	\$0	Continue replacement program related of old deteriorating electrical cable and transformers in older residential areas.
	3) Electric Developments	\$75,000	Ongoing	Ongoing	0 FTE	\$0	Install primary infrastructure in revitalized commercial developments.
	4) Primary Tie Lines	\$200,000	Ongoing	Ongoing	0 FTE	\$0	Extend primary infrastructure to balance existing load between delivery points and serve new customers.
	5) Loray Mill	\$550,000	FY13/14	Ongoing	0 FTE	\$0	Electric infrastructure to serve revitalized industrial facility.
	6) Road Widening Projects	\$200,000	Ongoing	Ongoing	0 FTE	\$0	Various Road Widening Projects
General	1) Catawba Creek Greenway Extension	\$410,000	FY 15/16	TBD	0 FTE	\$0	Extension of the existing Catawba Creek Greenway from Ferguson Park to Marietta Street. Construction will be funded 100% by FHWA and NCDOT
	2) Downtown/Lineberger Park Pedestrian/Bicycle Connector	\$345,000	FY 14/15	TBD	0 FTE	TBD	Pedestrian and bicycle improvements between Lineberger Park and the intersection of East Second Street and South Marietta Street. Funding will be (80%) from CMAQ and the (20%) local match will be from the City.
Streets	1) Street Resurfacing	\$270,000	On-going	On-going	0 FTE	\$0	Continues the City's street resurfacing program to provide needed maintenance to existing roads, as well as, continue to address the paving of graveled (public) streets in prior annexed areas.
	2) Traffic Calming	\$50,000	On-going	On-going	0 FTE	\$0	Installation of speed humps at various locations around the city. Speed Humps are installed by petition as per City Policy.

BUDGET POLICIES

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

Financial Policies

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

1. City Council provides general guidance through the adoption of the annual budget while the City Manager is given the maximum flexibility to implement the budget throughout the fiscal year. To this end, City Council has adopted a series of policies designed to give the Manager authority to, among other things, transfer of funds within appropriations to meet changing operational needs and to move personnel positions during the year throughout the budget so long as total authorized head-count is not exceeded.
2. The budget process places emphasis on those personnel and management issues of critical importance to the City's fiscal health: Employee relations, office automation, implementation of new technologies, long-term work force planning and management incentives. In doing so, it provides for adequate levels of funding for all retirement systems and maintains the principle of avoiding layoffs to balance the budget by planning personnel reductions to come from attrition whenever possible.
3. Generally, expansion of existing service and programs, or the addition of a new service or program is considered in the proposed budget only when a new revenue source can support the ongoing costs or when the requesting department can identify an existing service or program which can be reduced or eliminated.

4. The City shall monitor departmental expenditures on a monthly basis to ensure conformity to adopted budgets and prepare monthly financial reports on all major funds comparing actual revenues and expenditures to budgeted amounts. This report shall be presented to City Council at public session.
5. Where possible, the City shall combine performance measurement and productivity indicators with the budget to enable the ongoing analysis of operating effectiveness and efficiency.
6. The City shall avoid budgetary practices or procedures that balance current period expenditures at the expense of future years' revenues or that utilize one-time revenues for on-going expenditures and it shall be general policy not to use prior year Fund Balance for operating and other on-going expenditures.
7. The budget shall provide for the satisfactory maintenance of capital facilities and equipment, and for their orderly replacement.
8. The Operating and Capital Budgets shall fully describe the major goals to be achieved by department and the services and programs to be delivered based upon the levels of funding anticipated or provided. They shall also provide brief descriptions of prior year accomplishments and mission statements for each department and division.
9. The City shall finance essential City services which have a City-wide benefit in the budget from revenue sources which are generated from a broad base, i.e., property taxes, sales taxes and other State shared revenues.
10. Minimize the impact in use of property tax financing by seeking alternative financing for City services, which focus on user fees for responsive services and upgrading and/or enhancement of the property tax base.
11. The City shall refine assessment financing formulas and user fee rate structures on a yearly basis to continually and accurately charge the cost of service provided to the benefiting user or customers served, while being sensitive to the needs of low-income citizens.
12. The City shall actively oppose any legislation which forces local service mandates without concurrent Federal, State or Regional funding or providing additional locally controlled funding sources.

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

Revenue Policies

1. The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.
2. The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.
3. The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City

should review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.
4. The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

Reserve Policies

1. The City shall strive to maintain a minimum undesignated General Fund Balance at 8.33% or in an amount equal to at least one month of General Fund operations, and shall work towards the goal of matching the undesignated General Fund Balance at 12% .
2. The City shall respect the integrity of fund balances and allow each enterprise fund to retain all excess earnings as fund balance.

Accounting, Auditing and Financial Reporting Policies

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

Investment Policies

1. The City shall make a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled such that investment capabilities are maximized and guidelines set forth under North Carolina General Statutes.
2. The City shall invest funds by using a specific, but flexible, investment strategy to secure high returns of income on cash flows that are in excess of current needs and, when permitted by law, will pool cash from several different funds to maximize its potential earnings. Investments will be structured according to the City's overall financial condition in anticipation of financial opportunities and obligations.
3. The City's accounting system will provide regular information concerning cash position and investment performance and will allow earnings to be reflected monthly on financial reports.

Debt Policies

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

2. The City shall attempt to keep average maturity of general obligation bonds at or below 20 years.
3. When possible, the City shall use special assessment, revenue, or other self-supporting bonds.
4. When approving bonds for capital projects, Council shall increase the needed revenue for debt service at the time the project is approved.
5. The City shall not incur long-term debt to support current operations.
6. General obligation debt shall not be used for enterprise activities.
7. The City shall maintain a sound relationship with all bond-rating agencies and will keep them informed about current capital projects and other important fiscal events. Appropriate City staff shall endeavor to visit each agency and/or arrange for a local visit by agency officials once per year.

Capital Improvement Budget Policies

1. The City shall maintain the fiscal integrity of the City's operating, debt service and capital improvement budgets in order to provide services, construct and maintain public facilities, street and utilities.
2. The City shall make all capital improvements in accordance with an adopted capital acquisition program.
3. The City shall develop a five-year plan for capital improvements, with proposed funding sources identified for each project. The plan should be updated and extended annually.
4. The City shall coordinate decision making for the capital improvement budget with the operating budget to make effective use of the City's limited resources for operating and maintaining existing services and facilities as well as planning for future needs.

5. The City shall use intergovernmental assistance to finance only those capital improvements that are consistent with the adopted capital improvement plan, City priorities, and for which operating and maintenance costs have been included in the operating budget.
6. The City shall attempt to maintain all its assets at a level adequate to protect the City's capital investment, to minimize future maintenance and replacement costs, and to maximize operating efficiency.
7. The City shall maintain a responsible and prudent fiscal condition to minimize long-term interest expense when financing capital improvements with an ongoing systematic bonding program, which spreads the costs of the improvements to benefiting citizens, present and future.

Intergovernmental Policies

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

LONG RANGE PLANNING

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

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

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

2025 Comprehensive Plan

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

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

Corridor and Transportation Plans

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

Parks and Recreation Facility Master Plan

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

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

Sidewalks, Bikeways and Greenways Plan

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

Economic Development

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

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

Utility Strategies

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

Water and Sewer Combined Utility

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

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

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

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

Electric Utility

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

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

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

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

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

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

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

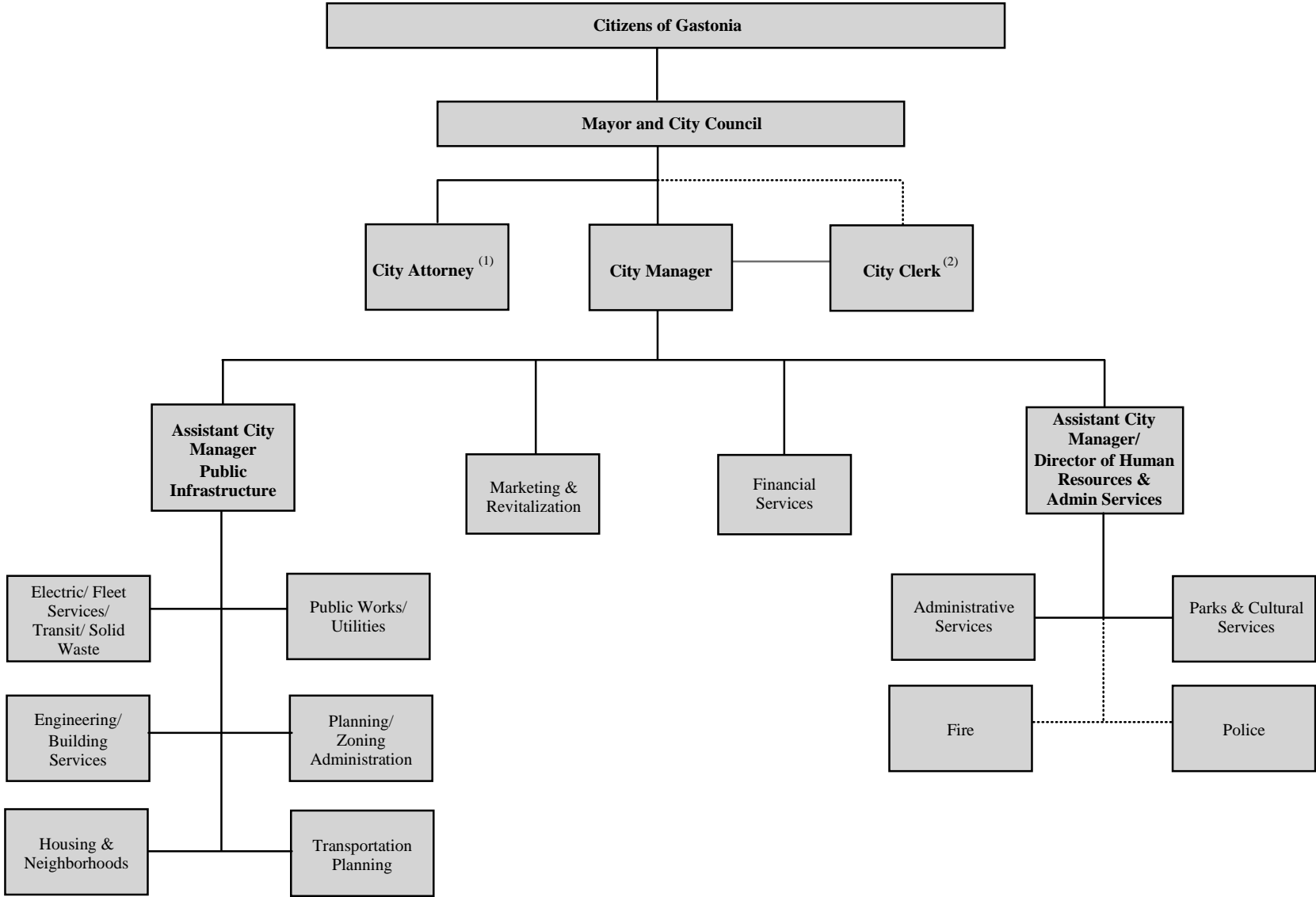
The City has also worked in conjunction with ElectriCities and Gaston County Economic Development Commission to promote development of our Gastonia Technology Park, which has received “Prime Power Park” status by providing backup generation.

Electric rates and the State Sales Tax charged to individual customers changed on July 1, 2014. Many customers will see and increase in State Sales Tax from 3% to 7% but they will also benefit from the elimination of the State Utility Franchise Tax. The net effect of ending the State Utility Franchise Tax and substituting it with an increased Sales Tax is expected to be revenue neutral.



City of Gastonia, North Carolina

Organizational Chart



(1) Appointed by the City Council

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

Human Resources

The Fiscal Year 2016 Budget contains funding for an organization whose workforce size has decreased over the past decade.

The chart at the lower right of this page depicts changes in budgeted positions and human resources costs. The net change in the number of budgeted positions reflects a decrease of 40 positions since Fiscal Year 2009. During this same period, the City has continued to grow geographically and in population. This clearly demonstrates a rather remarkable effort at controlling the increase of staff resources.

In the budget, the average cost of salary and fringe benefits for each full time employee is approximately \$58,235 per year. Consistent management of the size of the City's work force is a critically important factor in controlling not only the cost of human resources but the entire City budget.

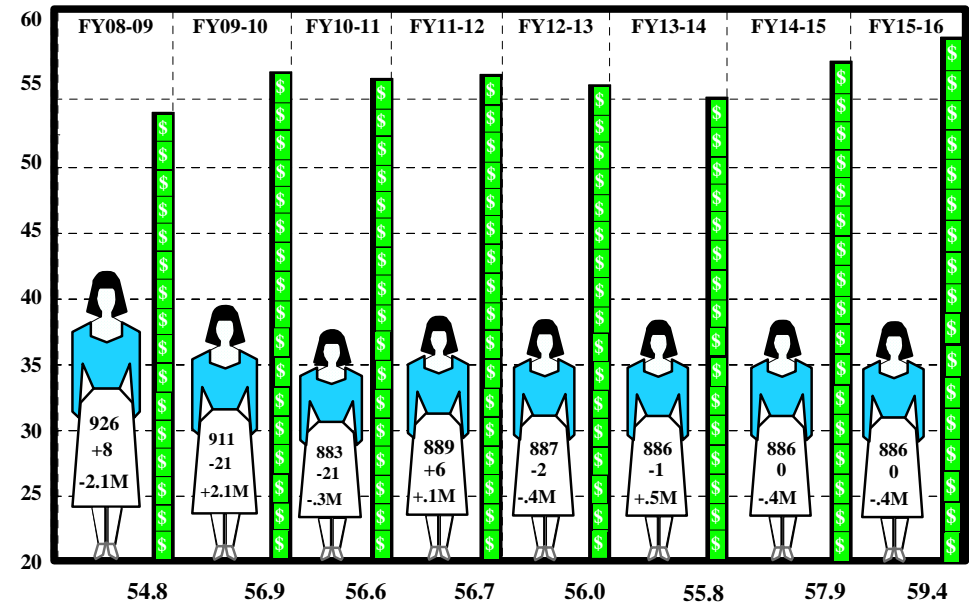
The Fiscal Year 2016 human resources budget is comprised of the following components:



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

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

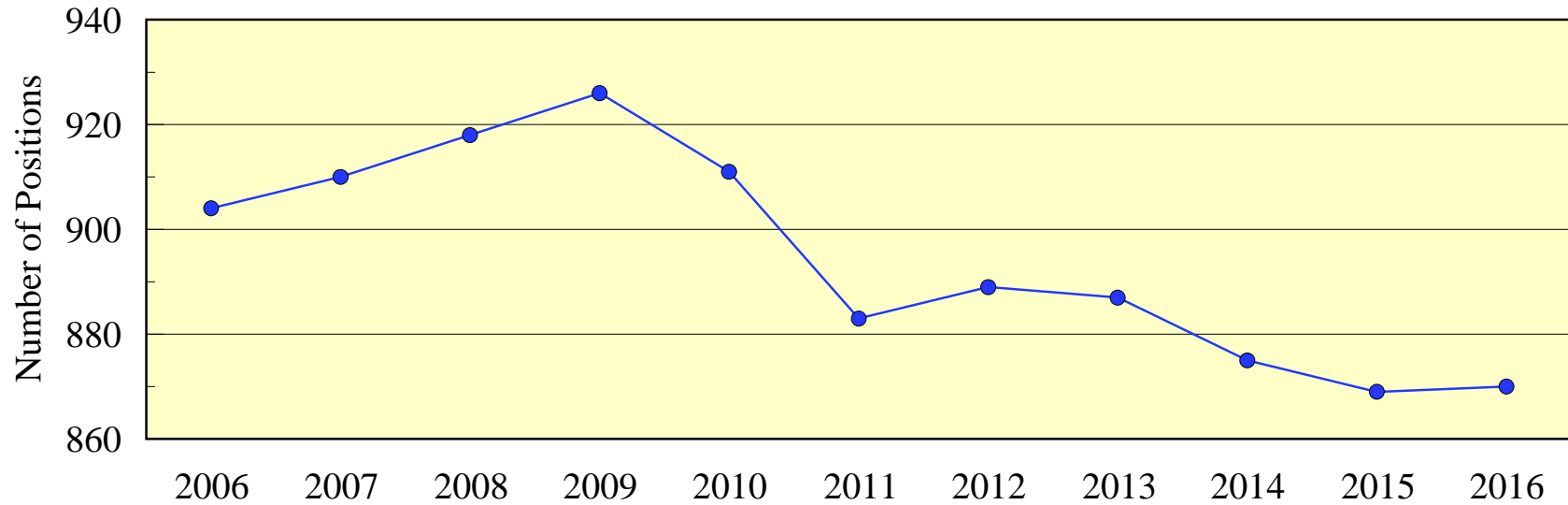
*A salary increase of \$1,000 and 1% for full-time and \$0.24 per hour and 1% for part-time.

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



Authorized Positions		Top number is the number of employees for each fiscal year. Middle number is the change in employee count from previous year. Bottom number is the change in dollars from the previous year.
Human Resources Cost		FY08-09 thru FY13-14 are actual expenditures. FY14-15 is budgeted. FY15-16 is budgeted.

CITY OF GASTONIA BUDGETED FULL TIME POSITIONS



2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
904	910	918	926	911*	883	889	887	875	869	870**

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

** Excludes sixteen (16) \$0 budgeted positions. Total authorized positions is 886.



CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	Prior Year Change
City Management					
110-420 City Manager	3	3	3	3	
110-471 City Attorney	3	3	3	3	
110-489 Strategic Development & Special Projects	1	0	0	0	
110-419 Assistant City Manager - Public Infrastructure	1	1	1	1	
110-432 Assistant City Manager - Dir. Of Human Resources & Admin Svcs	1	1	1	1	
110-411 Marketing/Communications	1	1	1	1	
Administrative Services					
Human Resources					
110-421 Human Resources	7	7	8	8	
Technology Services					
881-423 Administration	1	1	1	1	
881-424* Data Processing	1	1	2	2	
881-426* Telephone Communications	1	1	1	1	
881-427 Computer Support	3	3	5	6	1
881-428* Database Administration	2	2	2	2	
881-429* GIS Administration	3	3	2	2	
881-430 Mobile Data Systems	1	1	0	0	
881-438* CIS Applications	3	3	4	4	
881-439 Support Administration	3	3	2	2	
881-444* Radio Communications	11	11	11	11	
881-453 Core Server/Domain Support	3	3	2	1	-1
881-516* M.I.S.	5	5	5	5	

CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Prior Year
	Budget	Budget	Budget	Budget	Change
Parks and Recreation					
110-620 Administration	2	2	3	3	
110-596 Downtown Cleaning	2	2	2	2	
110-621 Athletics	7	7	7	7	
110-626 Landscape/Maint. & Development	6	6	6	6	
110-628 Adult Recreation Center	2	2	2	2	
110-622 Roland Bradley Community Center	3	3	3	3	
110-624 Erwin Community Center	3	3	3	3	
110-625 Phillips Community Center	3	3	3	3	
110-630 T. Jeffers Community Center	3	3	3	3	
110-633 Martha Rivers Park	5	5	5	5	
110-636 Rankin Lake	1	1	1	1	
Schiele Museum					
110-707 Collect/Research	2	2	2	2	
110-708 Education	5	6	6	6	
110-709 Exhibits	2	2	2	2	
110-712 Administration	3	3	3	3	
110-713 Operations	4	4	3	3	
110-715 Programs	1	1	1	1	
Public Infrastructure					
Planning					
110-490 Planning	5	5	7	7	
110-541 Zoning Administration	2	2	0	0	

CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	Prior Year Change
Transportation Planning					
110-491 Transportation	4	4	5	5	
Housing & Neighborhoods					
110-493 Housing & Neighborhoods	2	2	2	2	
110-590 Keep Gastonia Beautiful	2	2	2	2	
621-720 Community Development Administration	1	1	1	1	
621-721 Community Development Housing Rehab	1	1	1	1	
624-719 Community Development Home Program	1	1	1	1	
Engineering					
110-552 Engineering	16	16	15	15	
110-540 Building Support	10	9	10	10	
110-551 Land Development	9	9	9	9	
Enterprise Services					
110-553 Equipment Services	16	16	17	17	
331-720 Administration	8	9	9	9	
331-820 Utility Locator	2	2	2	2	
331-832 Electric Service	11	10	10	10	
331-833 Electric Substations	3	4	4	4	
331-834 Electric Street Lights	4	3	3	3	
331-837 Electric Underground Construction	4	4	4	4	
331-838 Electric Line Maintenance	5	5	5	5	
331-839 Electric Line Construction	8	8	8	8	

CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	Prior Year Change
Enterprise Services - cont'd					
332-494 Transit Administration	3	3	2	2	
332-495 Transit Operation	11	11	11	11	
332-496 Transit Maintenance	4	4	3	3	
332-498 ADA Paratransit	3	3	4	4	
335-580 Administration	3	3	2	2	
335-581 Refuse Collection	43	43	43	43	
Public Works/Utilities					
110-502 Building & Grounds	14	14	14	14	
110-559 Traffic Services	8	8	8	8	
110-560 Street Supervision	3	3	3	3	
110-570 Powell Bill	29	29	29	29	
110-572 Landscape Maintenance	7	7	6	6	
110-640 Cemeteries	4	4	4	4	
330-572 Water & Sewer Landscape	3	3	3	3	
330-720 Water & Sewer Administration	5	5	5	5	
330-811 Water Supply & Treatment	21	21	21	21	
330-812 Water & Sewer Customer Service	7	7	7	7	
330-814 Water & Sewer Facility Maintenance	13	13	13	13	
330-815 Water & Sewer Street Maintenance	5	5	5	5	
330-818 Water Line Maintenance	20	20	20	20	
330-822 Sewage Treatment	43	43	43	43	
330-828 Sewer Line Maintenance	21	21	21	21	
336-578 Stormwater Utilities - Operations	5	5	5	5	
336-720 Stormwater Utilities - Admin	3	3	3	3	

CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	Prior Year Change
Fire					
110-530 Administration	4	4	4	4	
110-531 Fire Prevention	6	6	6	6	
110-532 Operations	130	130	130	130	
110-533 Training	1	1	1	1	
Financial Services					
110-415 Budget	2	2	2	2	
110-440 Accounting	6	6	6	6	
110-441 Accounts Receivable	6	6	6	6	
110-442 Meter Services	12	12	12	12	
110-443 Purchasing	3	3	3	3	
110-445 Warehouse	2	2	2	2	
110-449 Administration	2	2	2	2	
110-451 Parts Inventory	2	2	2	2	
110-452 Revenue Administration	2	2	2	2	
110-460 Customer Service	9	9	9	9	
Police					
110-509 Investigations	43	42	42	41	-1
110-510 Administration	5	6	6	6	
110-514 Field Services	116	118	124	127	3
110-515 Problem Analysis Research Center (PARC)	4	4	4	4	
110-518 Support Services	10	8	8	8	
110-520 ABC Enforcement	1	1	1	1	

CITY OF GASTONIA
Summary of Personnel

Department	FY 12-13 Budget	FY 13-14 Budget	FY 14-15 Budget	FY 15-16 Budget	Prior Year Change
Police - cont'd					
110-525 Police Records Bureau	13	13	13	13	
611-514 GF Stimulus COPS Hiring Grant	8	8	2	0	-2
TOTAL	887	886	886	886	0

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

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-329-329000 INTEREST	15,145	21,452	19,000	18,390	17,500	17,500	-1,500	-7.89%
110-410-320000 PERMITS & FEES	785	765	690	595	690	690	0	0 %
110-410-331030 CELLULAR TOWER RENTAL	226,529	226,994	203,250	152,373	203,250	203,250	0	0 %
110-410-335000 MISCELLANEOUS	20	0	0	10	0	0	0	0 %
110-410-335150 NOISE CONTROL FEES	105	110	0	80	0	0	0	0 %
110-410-383020 SALE OF PERSONAL PROPERTY	15,069	20,635	15,000	81,941	15,000	15,000	0	0 %
110-411-329000 INTEREST	0	0	0	-1	0	0	0	0 %
110-411-335000 MISCELLANEOUS	0	0	0	15	0	0	0	0 %
110-411-335260 SALE OF PROMOTIONAL ITEMS	0	0	200	0	0	0	-200	-100.00%
110-413-335800 MISC. DONATIONS	0	0	1,000	0	1,000	1,000	0	0 %
110-413-350010 MISCELLANEOUS GRANTS	0	0	3,600	0	4,000	4,000	400	11.11%
110-415-335000 MISCELLANEOUS	908	0	0	0	0	0	0	0 %
110-418-335800 MISC. DONATIONS	0	0	15,000	13,277	0	0	-15,000	-100.00%
110-420-335000 MISCELLANEOUS	1,700	0	0	186	0	0	0	0 %
110-421-335000 MISCELLANEOUS	201	1,691	0	190	0	0	0	0 %
110-421-335070 INSURANCE PROCEEDS	0	1,000	0	0	0	0	0	0 %
110-421-368020 HR REIMBURSEMENT - EMPLOYEE	0	0	0	192	0	0	0	0 %
110-440-329000 INTEREST	13,384	0	0	22	0	0	0	0 %
110-440-330000 CASH DISCOUNTS	456	170	500	94	500	500	0	0 %
110-440-335000 MISCELLANEOUS	244	9,737	0	358	0	0	0	0 %
110-440-335180 CHILD SUPPORT ADMIN FEE	2,208	1,876	2,300	1,382	1,500	1,500	-800	-34.78%
110-440-337000 UTILITIES FRANCHISE TAX	3,730,758	3,738,468	750,000	899,729	0	0	-750,000	-100.00%
110-440-337010 WS FRANCHISE TAX	1,242,224	1,366,284	0	0	0	0	0	0 %
110-440-337020 ELECTRIC FRANCHISE TAX	344,377	356,396	0	0	0	0	0	0 %
110-440-337030 VIDEO PROGRAMMING TAX	540,586	533,480	530,000	407,344	564,000	564,000	34,000	6.42%
110-440-341000 BEER & WINE TAX	291,396	317,167	303,000	347,911	340,000	340,000	37,000	12.21%
110-440-345000 LOCAL OPTION SALES TAX	9,245,172	9,188,630	8,750,000	7,135,501	9,591,607	9,591,607	841,607	9.62%
110-440-345330 W/S PYMT IN LIEU-BUSINESS TAXES	0	0	1,367,315	1,367,315	1,390,481	1,390,481	23,166	1.69%
110-440-345331 ELECTRIC PYMT IN LIEU-BUSINESS TAXE	0	0	372,701	372,701	375,712	375,712	3,011	0.81%
110-440-345332 UTILITY SALES TAX	0	0	3,700,000	3,529,927	3,700,000	3,700,000	0	0 %
110-440-347000 ABC NET REVENUE	650,000	400,000	400,000	300,000	400,000	400,000	0	0 %
110-441-335000 MISCELLANEOUS	4,680	3,490	4,500	3,295	3,500	3,500	-1,000	-22.22%
110-441-375000 RECONNECTION FEES	131,160	140,480	110,000	130,470	151,000	151,000	41,000	37.27%
110-441-375010 ADMINISTRATION FEES	539,468	541,315	520,000	565,795	575,500	575,500	55,500	10.67%
110-443-336443 REIMBURSEMENT-PROCARD	39,352	50,797	0	49,883	49,754	49,754	49,754	0 %
110-444-331090 VENDING MACHINES	166	158	175	166	0	0	-175	-100.00%
110-444-335070 INSURANCE PROCEEDS	0	770	0	0	0	0	0	0 %
110-444-336000 REIMBURSEMENT FOR SERVICE	430,618	454,567	0	0	0	0	0	0 %
110-445-335000 MISCELLANEOUS	77	0	0	378	0	0	0	0 %

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-446-331090 VENDING MACHINES	702	538	750	528	600	600	-150	-20.00%
110-446-336000 REIMBURSEMENT FOR SERVICE	3,047	1,341	2,500	1,214	2,500	2,500	0	0 %
110-449-335000 MISCELLANEOUS	315	0	0	0	0	0	0	0 %
110-450-335000 MISCELLANEOUS	0	400	0	0	0	0	0	0 %
110-450-336000 REIMBURSEMENT FOR SERVICE	32,516	28,434	0	0	0	0	0	0 %
110-451-335000 MISCELLANEOUS	0	269	0	271	0	0	0	0 %
110-460-301010 AD VALOREM TAXES CURR YR	26,912,868	28,387,440	27,155,409	27,887,415	27,483,025	27,483,025	327,616	1.21%
110-460-301020 AD VALOREM TAXES PRIOR YR	673,382	857,457	900,000	1,210,173	850,000	850,000	-50,000	-5.56%
110-460-302000 PAYMENTS IN LIEU OF TAXES	27,157	0	20,000	33,512	20,000	20,000	0	0 %
110-460-302020 RENTAL VEHICLE TAX	64,728	68,196	60,000	79,337	60,000	60,000	0	0 %
110-460-302330 PAYMENTS IN LIEU - W/S	1,032,417	1,039,882	1,044,696	1,044,696	1,065,642	1,065,642	20,946	2.00%
110-460-302331 PAYMENTS IN LIEU - ELECT	461,932	476,221	491,398	491,398	504,106	504,106	12,708	2.59%
110-460-303000 AUTO TAG FEE	748,218	1,131,732	750,000	904,635	850,000	850,000	100,000	13.33%
110-460-317000 TAX PENALTIES & INTEREST	171,484	230,966	200,000	196,863	200,000	200,000	0	0 %
110-460-325000 PRIVILEGE LICENSES	402,282	245,792	240,000	207,622	4,000	4,000	-236,000	-98.33%
110-460-327000 PEN&INT/PRIVILEGE LICENSE	4,138	3,678	4,000	2,724	80	80	-3,920	-98.00%
110-460-329460 VEHICLE TAX INVESTMENT ALLOCATION	0	664	0	0	1,000	1,000	1,000	0 %
110-460-331090 VENDING MACHINES	717	877	1,000	861	1,000	1,000	0	0 %
110-460-335000 MISCELLANEOUS	-111,410	-18	100	0	100	100	0	0 %
110-460-335010 BAD CHECK FEES	30,306	34,549	30,000	31,650	30,000	30,000	0	0 %
110-460-335460 EXCESS FUNDS FROM TAG AND TAX TOC	0	78,203	0	0	0	0	0	0 %
110-460-398000 CASH OVER/UNDER	63	198	0	-19	0	0	0	0 %
110-461-329460 VEHICLE TAX INVESTMENT ALLOCATION	0	0	0	1,335	0	0	0	0 %
110-471-335000 MISCELLANEOUS	0	0	650	0	0	0	-650	-100.00%
110-471-335060 REIMBURSEMENT-LEGAL ADS	1,217	-500	1,000	500	1,000	1,000	0	0 %
110-471-336000 REIMBURSEMENT FOR SERVICE	500	250	250	250	250	250	0	0 %
110-487-331950 LORAY LEASE REVENUE	0	0	20,000	0	27,000	27,000	7,000	35.00%
110-489-335000 MISCELLANEOUS	140	0	0	0	0	0	0	0 %
110-490-320000 PERMITS & FEES	10,145	8,212	45,000	44,825	45,000	45,000	0	0 %
110-490-335040 SALE OF CITY PUBLICATIONS	250	75	500	38	500	500	0	0 %
110-491-335000 MISCELLANEOUS	0	37	0	0	0	0	0	0 %
110-491-349110 SECTION 104(F)	236,205	327,436	462,054	236,576	471,705	471,705	9,651	2.09%
110-491-349120 SECTION 5303 UMTA/NC DOT	30,590	21,915	24,782	13,758	37,143	37,143	12,361	49.88%
110-491-349150 FED GRANT-FTA-CAPITAL	23,627	50,381	0	0	0	0	0	0 %
110-491-350020 NCDOT ENHANCEMENTS GRANT	14,517	0	0	24,418	0	0	0	0 %
110-491-350140 NCDOT-SECT 5307 MATCH	0	0	0	0	60,000	60,000	60,000	0 %
110-491-350540 OTHER MUNICIPAL GRANTMATCH	0	25,999	88,919	87,726	107,834	107,834	18,915	21.27%
110-491-383140 SALE OF SURPLUS EQUIPMENT	0	500	0	0	0	0	0	0 %
110-493-331000 RENTS & CONCESSIONS	46,424	8,394	9,894	10,074	9,894	9,894	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-493-335000 MISCELLANEOUS	0	56	0	278	0	0	0	0 %
110-497-335000 MISCELLANEOUS	0	2,000	0	0	0	0	0	0 %
110-501-333000 AIRPORT FEES & RENTS	113,633	111,978	110,000	111,277	110,000	110,000	0	0 %
110-501-335000 MISCELLANEOUS	200	694	0	272	200	200	200	0 %
110-501-338000 FRANCHISE FEE	3,421	1,528	2,500	3,313	2,500	2,500	0	0 %
110-502-335000 MISCELLANEOUS	0	35	0	41	0	0	0	0 %
110-502-335070 INSURANCE PROCEEDS	86,515	10,174	0	0	0	0	0	0 %
110-509-320010 ADULT BUSINESS PERMIT FEE	1,500	500	500	1,500	1,500	1,500	1,000	200.00%
110-509-335000 MISCELLANEOUS	1,725	0	0	0	0	0	0	0 %
110-509-335509 NADDI - PRIVATE GRANT	0	5,000	0	0	0	0	0	0 %
110-509-336000 REIMBURSEMENT FOR SERVICE	55	0	0	0	0	0	0	0 %
110-510-331090 VENDING MACHINES	491	395	500	543	500	500	0	0 %
110-510-336000 REIMBURSEMENT FOR SERVICE	17,000	17,000	17,000	17,000	17,000	17,000	0	0 %
110-510-336041 DNC REIMBURSEMENT - CHARLOTTE	210,813	0	0	0	0	0	0	0 %
110-511-329000 INTEREST	5	1	0	1	0	0	0	0 %
110-511-336000 REIMBURSEMENT FOR SERVICE	0	0	0	41	0	0	0	0 %
110-514-335000 MISCELLANEOUS	202	1,594	950	0	950	950	0	0 %
110-514-336000 REIMBURSEMENT FOR SERVICE	10,292	11,200	9,000	11,000	10,000	10,000	1,000	11.11%
110-514-351000 COURT COSTS	12,936	16,353	14,000	16,224	14,000	14,000	0	0 %
110-514-352000 PARKING VIOLATIONS	1,033	504	1,500	276	1,500	1,500	0	0 %
110-516-336000 REIMBURSEMENT FOR SERVICE	406,199	372,047	0	0	0	0	0	0 %
110-518-335000 MISCELLANEOUS	6,158	4,858	0	2,200	0	0	0	0 %
110-518-335510 SNIPER COMPETITION FEES	24,896	15,392	15,000	27,230	15,000	15,000	0	0 %
110-518-336000 REIMBURSEMENT FOR SERVICE	0	315	0	1,666	0	0	0	0 %
110-518-365080 PISTOL/RIFLE FEES	5,697	9,438	17,000	7,543	10,000	10,000	-7,000	-41.18%
110-518-383020 SALE OF PERSONAL PROPERTY	0	0	4,385	4,385	0	0	-4,385	-100.00%
110-520-336000 REIMBURSEMENT FOR SERVICE	16,196	26,684	15,000	20,907	15,000	15,000	0	0 %
110-525-335190 REPORT COPIES	3,309	2,831	4,000	2,118	4,000	4,000	0	0 %
110-525-339000 PREC METALS/PAWN APPL FEE	1,098	726	1,000	430	1,000	1,000	0	0 %
110-530-331090 VENDING MACHINES	967	960	1,000	942	1,000	1,000	0	0 %
110-531-320000 PERMITS & FEES	33,310	35,160	28,500	35,375	33,000	33,000	4,500	15.79%
110-531-353010 FIRE CODE VIOLATIONS	100	100	100	0	100	100	0	0 %
110-531-356000 INSPECTION FEES	0	0	0	100	0	0	0	0 %
110-532-335000 MISCELLANEOUS	0	321	0	202	0	0	0	0 %
110-532-335190 REPORT COPIES	177	238	160	156	160	160	0	0 %
110-532-335800 MISC. DONATIONS	0	0	1,000	1,000	0	0	-1,000	-100.00%
110-532-336000 REIMBURSEMENT FOR SERVICE	83,397	82,513	81,433	84,048	83,448	83,448	2,015	2.47%
110-540-320000 PERMITS & FEES	19,820	190	0	1,497	0	0	0	0 %
110-540-335000 MISCELLANEOUS	19,182	15,596	18,000	17,413	18,000	18,000	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-540-335010 BAD CHECK FEES	25	225	200	100	200	200	0	0 %
110-540-335031 CIVIL PENALTIES	0	1,000	0	1,300	1,000	1,000	1,000	0 %
110-540-335120 CODE ENFORCEMENT FEE	14,995	35,818	14,000	38,790	25,000	25,000	11,000	78.57%
110-540-336000 REIMBURSEMENT FOR SERVICE	71,205	47,475	55,000	36,494	25,000	25,000	-30,000	-54.55%
110-540-355000 BUILDING PERMITS	554,845	689,793	650,000	827,041	700,000	700,000	50,000	7.69%
110-540-355010 TECHNOLOGY SURCHARGE	0	916	0	0	0	0	0	0 %
110-540-399001 INTEREST - CIVIL PENALTIES	0	486	0	0	0	0	0	0 %
110-541-320000 PERMITS & FEES	19,608	38,995	0	2,548	0	0	0	0 %
110-551-320000 PERMITS & FEES	5,505	10,160	5,000	14,750	10,000	10,000	5,000	100.00%
110-551-326010 APPLICATION FEE - WATER	2,100	2,100	2,000	1,800	1,200	1,200	-800	-40.00%
110-551-326020 APPLICATION FEE - SEWER	3,600	1,200	2,000	2,400	2,000	2,000	0	0 %
110-551-331960 CLOTHING BOX DONATIONS	0	0	6,000	2,350	2,500	2,500	-3,500	-58.33%
110-551-336000 REIMBURSEMENT FOR SERVICE	14,470	14,195	8,000	12,077	11,000	11,000	3,000	37.50%
110-551-356000 INSPECTION FEES	36,613	38,174	26,000	19,818	16,000	16,000	-10,000	-38.46%
110-552-320000 PERMITS & FEES	1,990	1,420	1,500	1,250	1,250	1,250	-250	-16.67%
110-552-335000 MISCELLANEOUS	2,500	-2,500	0	0	0	0	0	0 %
110-552-335040 SALE OF CITY PUBLICATIONS	29	0	100	20	100	100	0	0 %
110-552-335190 REPORT COPIES	1,015	920	1,000	530	100	100	-900	-90.00%
110-553-335000 MISCELLANEOUS	5,083	9,850	4,000	2,299	4,000	4,000	0	0 %
110-553-335070 INSURANCE PROCEEDS	0	1,260	0	0	0	0	0	0 %
110-559-336000 REIMBURSEMENT FOR SERVICE	10,995	37,742	10,598	14,645	10,000	10,000	-598	-5.64%
110-559-348000 NC DEPT OF TRANSPORTATION	232,220	247,860	240,000	173,887	240,000	240,000	0	0 %
110-560-336000 REIMBURSEMENT FOR SERVICE	-1,362	1,103	0	1,214	0	0	0	0 %
110-563-329000 INTEREST	30	4	0	3	0	0	0	0 %
110-563-349800 BA BONDS - INTEREST SUBSIDY	273,905	265,744	244,635	244,635	244,635	244,635	0	0 %
110-570-335070 INSURANCE PROCEEDS	21,643	0	0	0	0	0	0	0 %
110-570-336000 REIMBURSEMENT FOR SERVICE	141	5,120	500	801	500	500	0	0 %
110-570-336570 REIMBURSEMENT - HIGH POINT	0	51,930	0	0	0	0	0	0 %
110-570-343000 POWELL BILL (ROAD TAX)	1,969,111	1,997,685	1,997,685	2,053,258	1,997,685	1,997,685	0	0 %
110-570-348000 NC DEPT OF TRANSPORTATION	156,304	210,000	120,000	137,468	120,000	120,000	0	0 %
110-570-393010 STORM DRAIN IMPROVEMENT	178	0	0	294	0	0	0	0 %
110-572-336000 REIMBURSEMENT FOR SERVICE	1,458	3,615	1,200	3,735	1,200	1,200	0	0 %
110-581-331090 VENDING MACHINES	294	141	0	0	0	0	0	0 %
110-581-336030 RECYCLING FEE	176	0	0	0	0	0	0	0 %
110-581-354000 COMMERCIAL COLL/DISP FEES	4,337	0	0	0	0	0	0	0 %
110-590-335800 MISC. DONATIONS	0	0	450	450	0	0	-450	-100.00%
110-590-350500 GASTON COUNTY	30,504	41,777	32,136	18,955	32,314	32,314	178	0.55%
110-594-336000 REIMBURSEMENT FOR SERVICE	88	122	0	196	0	0	0	0 %
110-620-331000 RENTS & CONCESSIONS	750	344	300	104	300	300	0	0 %

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-620-335800 MISC. DONATIONS	0	240	0	0	0	0	0	0 %
110-621-331000 RENTS & CONCESSIONS	639	690	1,200	320	2,700	2,700	1,500	125.00%
110-621-331020 CONCESSIONS - FERGUSON	0	1,070	0	0	0	0	0	0 %
110-621-331050 CONCESSIONS - LINEBERGER	6,448	7,012	6,500	7,235	6,500	6,500	0	0 %
110-621-331100 BALLFIELD RENTAL	8,249	12,895	11,000	16,986	15,000	15,000	4,000	36.36%
110-621-331110 RANKIN LAKE	535	266	0	0	0	0	0	0 %
110-621-365040 ATHLETIC LEAGUE FEES	38,955	28,999	41,000	37,140	37,000	37,000	-4,000	-9.76%
110-621-365050 LINEBERGER POOL	76,580	67,881	74,000	81,401	74,000	74,000	0	0 %
110-621-365060 ERWIN POOL	3,902	1,622	4,000	3,488	4,000	4,000	0	0 %
110-622-331000 RENTS & CONCESSIONS	20,771	18,230	19,000	19,151	19,000	19,000	0	0 %
110-622-331090 VENDING MACHINES	1,145	1,290	1,500	1,160	1,500	1,500	0	0 %
110-624-331000 RENTS & CONCESSIONS	10,006	13,567	8,000	14,525	10,500	10,500	2,500	31.25%
110-624-331090 VENDING MACHINES	2,049	1,865	2,000	1,729	2,000	2,000	0	0 %
110-625-331000 RENTS & CONCESSIONS	13,057	12,866	12,000	18,128	13,000	13,000	1,000	8.33%
110-625-331090 VENDING MACHINES	1,412	1,350	1,600	1,252	1,600	1,600	0	0 %
110-626-331090 VENDING MACHINES	0	10	0	39	0	0	0	0 %
110-628-331000 RENTS & CONCESSIONS	21,702	21,221	21,000	17,603	21,000	21,000	0	0 %
110-628-331090 VENDING MACHINES	272	263	250	166	250	250	0	0 %
110-628-335280 SPECIAL EVENTS	5,033	2,215	4,500	2,628	4,500	4,500	0	0 %
110-628-365020 CERAMIC FEES	1,283	1,090	1,500	1,098	1,500	1,500	0	0 %
110-628-365070 SPECIAL INSTRUCTIONS	24,327	21,453	25,000	16,874	25,000	25,000	0	0 %
110-628-365280 DAY/OVERNIGHT FIELD TRIPS	20,640	21,573	20,000	10,644	20,000	20,000	0	0 %
110-629-331000 RENTS & CONCESSIONS	26,586	21,610	20,000	18,622	20,000	20,000	0	0 %
110-630-331000 RENTS & CONCESSIONS	6,640	7,319	6,500	7,733	8,500	8,500	2,000	30.77%
110-630-331090 VENDING MACHINES	1,269	1,500	1,350	1,632	1,500	1,500	150	11.11%
110-632-331000 RENTS & CONCESSIONS	8,205	6,836	8,000	4,429	8,000	8,000	0	0 %
110-632-331090 VENDING MACHINES	729	457	750	1,161	1,000	1,000	250	33.33%
110-632-365030 SKEET & TRAP FEES	97,394	93,952	96,000	92,507	90,000	90,000	-6,000	-6.25%
110-633-331000 RENTS & CONCESSIONS	20,580	32,532	32,000	42,510	36,000	36,000	4,000	12.50%
110-633-331100 BALLFIELD RENTAL	38,357	61,294	50,000	52,602	54,000	54,000	4,000	8.00%
110-633-365040 ATHLETIC LEAGUE FEES	1,110	5,055	5,000	5	5,000	5,000	0	0 %
110-633-365070 SPECIAL INSTRUCTIONS	0	750	250	604	500	500	250	100.00%
110-635-331000 RENTS & CONCESSIONS	16,674	13,262	22,000	16,962	20,000	20,000	-2,000	-9.09%
110-636-331040 SHELTER / BUILDING RENTALS	18,915	21,688	20,000	27,947	24,000	24,000	4,000	20.00%
110-636-331060 BOAT RENTALS	23,844	26,518	26,000	22,331	26,000	26,000	0	0 %
110-636-331070 FISHING PERMITS	12,901	10,038	16,000	7,520	14,000	14,000	-2,000	-12.50%
110-636-331080 BAIT AND TACKLE	7,282	6,504	9,000	5,409	9,000	9,000	0	0 %
110-636-331090 VENDING MACHINES	404	747	1,500	650	1,500	1,500	0	0 %

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
110-640-336000 REIMBURSEMENT FOR SERVICE	2,774	0	1,500	2,112	1,500	1,500	0	0 %
110-640-336570 REIMBURSEMENT - HIGH POINT	0	1,320	0	0	0	0	0	0 %
110-640-361000 CEMETERY USER CHARGES	39,220	38,015	32,000	35,425	32,000	32,000	0	0 %
110-641-350010 MISCELLANEOUS GRANTS	4,137	764	400	1,119	0	0	-400	-100.00%
110-660-399000 FUND BALANCE APPROPRIATED	0	0	3,210,495	0	1,042,528	1,042,528	-2,167,967	-67.53%
110-708-320000 PERMITS & FEES	64,030	68,446	57,000	74,880	62,000	62,000	5,000	8.77%
110-712-365420 MUSEUM ADMISSIONS	179,107	177,177	200,000	169,583	200,000	200,000	0	0 %
110-714-336900 REIMB - TOURISM AUTHORITY	42,121	56,072	55,990	55,526	55,243	55,243	-747	-1.33%
110-714-349810 RZED BONDS - INTEREST SUBSIDY	10,836	10,514	10,045	10,045	10,045	10,045	0	0 %
110-715-350500 GASTON COUNTY	50,000	0	0	0	0	0	0	0 %
110-715-365410 PLANETARIUM FEES	60,220	63,793	60,000	66,411	60,000	60,000	0	0 %
110-716-335410 MUSEUM CONSULTING FEES	14,132	3,000	6,000	7,924	6,000	6,000	0	0 %
110-990-397117 TRANSFER FROM MARKETING/COMMUNI	0	33,024	0	0	0	0	0	0 %
110-990-397169 TRANS FROM CAPITAL RESERVE - INSUR	79,500	0	0	0	0	0	0	0 %
110-990-397263 TRANSFER FROM CP-STREET IMP	0	0	0	0	1,300,000	1,300,000	1,300,000	0 %
110-990-397283 TRANS FROM CP-MAYOR/COUNC	0	684,440	0	0	0	0	0	0 %
110-990-397331 TRANS FROM ELECTRIC FUND	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	0	0 %
110-990-397342 TRANSF FROM W&S EXP & DEV	127,371	0	0	0	0	0	0	0 %
FUND TOTAL *	56,011,285	58,591,300	58,587,795	54,851,295	58,349,581	58,349,581	-238,214	-0.41%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-408 GARLAND CENTER DEBT SVC	318,627	308,734	298,841	298,841	289,002	289,002	-9,839	-3.29
110-410 MAYOR & COUNCIL	227,719	244,370	226,534	197,872	288,852	288,852	62,318	27.51
110-411 MARKETING & REVITALIZATION	0	5,297	70,102	126,136	82,384	82,384	12,282	17.52
110-413 MISC GRANTS/DONATIONS	0	0	4,600	0	5,000	5,000	400	8.70
110-415 BUDGET	135,821	138,172	185,116	172,366	179,199	179,199	-5,917	-3.20
110-418 AMERICAN LEGION POST 23 TRIP	0	0	15,000	12,223	0	0	-15,000	-100.00
110-419 ASSISTANT CITY MGR-PUBLIC INF	69,950	70,684	70,868	70,834	72,021	72,021	1,153	1.63
110-420 CITY MANAGER	251,809	247,506	273,685	258,313	280,820	280,820	7,135	2.61
110-421 HUMAN RESOURCES	2,117,891	2,238,074	2,750,088	2,482,541	2,719,633	2,719,633	-30,455	-1.11
110-424 TECH SVCS/ADMIN APPS	125,432	147,632	0	0	0	0	0	0.00
110-426 TECH SVCS/TELEPHONES	4,130	-30,604	0	0	0	0	0	0.00
110-428 TECH SVCS/IMS APPS	34,672	36,168	0	0	0	0	0	0.00
110-429 TECH SVCS/GIS/AM/FM	27,122	32,039	6,858	587	0	0	-6,858	-100.00
110-432 ASSISTANT CITY MGR-ADMINISTR	86,318	64,035	66,637	66,150	73,107	73,107	6,470	9.71
110-434 ARCHIVES & HISTORY	177	177	0	9	0	0	0	0.00
110-435 TECH SVCS/WEB SITE & SERVICE	22,010	16,768	7,185	2,309	0	0	-7,185	-100.00
110-438 TECH SVCS/CIS APPS	13,913	12,586	47,080	942	0	0	-47,080	-100.00
110-440 FINANCIAL SVCS/ACCOUNTING	396,794	401,696	432,831	426,028	422,121	422,121	-10,710	-2.47
110-441 FINANCIAL SVCS/ACCTS REC	12,249	15,011	35,835	14,107	12,233	12,233	-23,602	-65.86
110-442 FIN SVCS/METER SERVICES	475	4,432	-17,650	3,834	168	168	17,818	-100.95
110-443 FINANCIAL SVCS/PURCHASING	150,906	152,550	168,277	165,622	173,454	173,454	5,177	3.08
110-444 TECH SVCS/RADIO SYSTEMS	720,312	740,116	0	7	0	0	0	0.00
110-445 FINANCIAL SVCS/WAREHOUSE	27,826	4,518	72,268	17,254	35,265	35,265	-37,003	-51.20
110-446 FLEET SERVICES/GARAGE INV	125,198	1,141	25,607	9,636	24,114	24,114	-1,493	-5.83
110-449 FINANCIAL SVCS/ADMIN	112,486	109,473	115,800	113,835	117,205	117,205	1,405	1.21
110-450 TECH SVCS/800 MHz SYSTEM	353,173	311,119	25,440	25,440	0	0	-25,440	-100.00
110-451 FIN SVCS/GARAGE PARTS RM	96,261	111,675	85,582	91,307	86,761	86,761	1,179	1.38
110-452 FINANCIAL SVCS/REVENUE ADMIN	65	913	-1,576	1,467	101	101	1,677	-106.41
110-460 FIN SVCS/CUSTOMER SERVICE	3,518	22,431	-97,113	11,980	706	706	97,819	-100.73
110-461 FIN SVCS/TAX COLLECTION	0	128,168	233,800	225,106	208,200	208,200	-25,600	-10.95
110-471 CITY ATTORNEY	324,451	319,729	335,676	324,494	343,632	343,632	7,956	2.37
110-487 LORAY MILL	0	0	30,000	60,000	135,000	135,000	105,000	350.00
110-488 GASTON MALL DRIVE	71,353	72,633	80,000	73,566	75,000	75,000	-5,000	-6.25
110-489 SPECIAL PROJECT & STRATEGIC	122,974	65,836	0	0	0	0	0	0.00
110-490 PLANNING/CITY PLANNING	338,402	322,220	502,607	475,105	508,745	508,745	6,138	1.22
110-491 PLANNING/TRANSPORTATION	405,039	566,138	697,278	527,593	728,864	728,864	31,586	4.53
110-492 ECONOMIC DEVELOPMENT	0	49,367	68,331	32,429	130,636	130,636	62,305	91.18
110-493 HOUSING & NEIGHBORHOODS	86,575	96,142	111,973	104,702	114,470	114,470	2,497	2.23
110-497 PLANNING & DEVELOPMENT SVCS	11,388	177	0	0	0	0	0	0.00

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
110-501 AIRPORT OPERATIONS	70,658	89,171	122,763	105,641	101,236	101,236	-21,527	-17.54
110-502 BUILDING MAINTENANCE	704,734	900,206	860,498	811,760	859,579	859,579	-919	-0.11
110-505 POLICE RECRUITING	3,238	2,756	6,500	2,100	6,500	6,500	0	0.00
110-508 POLICE/SPECIAL SEPARATION	778,699	841,246	855,765	855,631	954,488	954,488	98,723	11.54
110-509 POLICE/INVESTIGATIONS	3,283,688	3,287,938	3,150,452	2,960,290	3,097,447	3,097,447	-53,005	-1.68
110-510 POLICE/ADMINISTRATION	567,469	568,782	2,040,273	2,025,925	2,042,240	2,042,240	1,967	0.10
110-511 POLICE DEBT SERVICE	655,709	653,956	655,900	654,686	655,800	655,800	-100	-0.02
110-514 POLICE/FIELD SERVICES	8,209,223	8,048,465	8,233,179	7,864,005	8,565,706	8,565,706	332,527	4.04
110-515 POLICE/P.A.R.C.	292,728	262,573	287,049	274,356	304,699	304,699	17,650	6.15
110-516 POLICE M.I.S.	554,280	493,868	30,000	12,655	0	0	-30,000	-100.00
110-518 POLICE/SUPPORT SERVICES	757,127	846,622	840,607	735,771	789,113	789,113	-51,494	-6.13
110-519 HURRICANE KATRINA DONATIO	43	0	0	0	0	0	0	0.00
110-520 POLICE/ABC ENFORCEMENT	65,912	66,674	67,068	65,271	68,534	68,534	1,466	2.19
110-523 SPECIAL SITUATIONS UNIT	25,989	28,247	36,867	33,146	34,645	34,645	-2,222	-6.03
110-525 POLICE RECORDS BUREAU	721,570	769,521	577,271	563,176	592,864	592,864	15,593	2.70
110-530 FIRE/ADMINISTRATION	447,232	448,504	790,288	784,955	803,179	803,179	12,891	1.63
110-531 LIFE SAFETY DIVISION	398,021	383,659	380,981	372,185	402,474	402,474	21,493	5.64
110-532 FIRE/OPERATIONS	8,771,282	8,746,014	8,937,362	8,876,838	9,012,303	9,012,303	74,941	0.84
110-533 FIRE/TRAINING	98,306	95,905	94,250	92,187	96,362	96,362	2,112	2.24
110-534 FIRE SPECIAL SEPARATION	452,087	528,572	555,357	539,264	688,076	688,076	132,719	23.90
110-536 FIRE DEBT SERVICE	485,037	722,972	715,943	714,751	703,790	703,790	-12,153	-1.70
110-539 GASTON COUNTY PUBLIC SAFETY	94,239	0	0	0	0	0	0	0.00
110-540 BLDG SERVICES	859,244	798,379	954,192	873,154	967,757	967,757	13,565	1.42
110-541 ZONING ADMINISTRATION	133,213	155,486	0	0	0	0	0	0.00
110-545 POLICE RANGE	0	0	0	0	4,650	4,650	4,650	0.00
110-551 LAND DEVELOPMENT	352,744	405,415	397,999	389,548	471,667	471,667	73,668	18.51
110-552 ENGINEERING	534,480	535,916	573,161	563,768	554,738	554,738	-18,423	-3.21
110-553 F.S./EQUIPMENT SVCS	707,259	646,364	741,839	707,631	729,374	729,374	-12,465	-1.68
110-559 P.W./TRAFFIC SERVICES	631,906	641,468	641,411	633,432	632,422	632,422	-8,989	-1.40
110-560 P.W./SUPERVISION	97,959	99,329	95,312	94,356	104,655	104,655	9,343	9.80
110-563 STREET DEBT SERVICE	2,898,958	2,637,306	2,439,622	2,436,122	3,712,055	3,712,055	1,272,433	52.16
110-570 P.W./POWELL BILL	1,734,906	1,766,791	2,172,660	1,979,209	2,163,503	2,163,503	-9,157	-0.42
110-572 P.W./LANDSCAPE	387,196	333,615	328,934	277,696	296,237	296,237	-32,697	-9.94
110-580 GS/SOLID WASTE ADMIN	456	-312	0	0	0	0	0	0.00
110-581 G.S./REFUSE COLLECTION	4,328	-357	0	0	0	0	0	0.00
110-590 KEEP GASTONIA BEAUTIFUL	176,122	170,551	178,687	169,058	182,395	182,395	3,708	2.08
110-593 NEIGHBORHD & COM RESOURCE	0	0	0	46	0	0	0	0.00
110-594 NEIGH & COMM RES/CODE ENF	0	188	0	0	0	0	0	0.00
110-595 SISTER CITIES	31,870	31,753	31,801	31,569	34,780	34,780	2,979	9.37

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
110-596 DOWNTOWN	96,753	92,081	107,749	100,824	113,932	113,932	6,183	5.74
110-612 RECREATION DEBT SERVICE	307,556	1,357,043	1,545,265	1,545,263	335,350	335,350	-1,209,915	-78.30
110-620 RECREATION/ADMINISTRATION	147,298	125,903	190,086	186,946	225,652	225,652	35,566	18.71
110-621 RECREATION/ATHLETICS	793,283	779,813	1,032,979	816,017	814,120	814,120	-218,859	-21.19
110-622 RECREATION/BRADLEY CENTER	190,449	175,140	190,052	183,131	196,017	196,017	5,965	3.14
110-624 RECREATION/ERWIN CENTER	261,643	302,252	346,231	322,025	267,321	267,321	-78,910	-22.79
110-625 RECREATION/PHILLIPS CNTR	167,557	185,596	198,337	189,428	246,563	246,563	48,226	24.32
110-626 REC/MAINTENANCE/DEVELPMNT	446,259	457,344	472,881	466,203	484,942	484,942	12,061	2.55
110-627 GOLF COURSE	1,745	6,442	6,000	1,200	1,500	1,500	-4,500	-75.00
110-628 RECREATION/ADULT REC CNTR	237,648	241,596	263,807	221,400	272,029	272,029	8,222	3.12
110-629 SIMS PARK	17,270	15,010	19,000	18,222	92,500	92,500	73,500	386.84
110-630 RECREATION/T JEFFERS CNTR	168,405	166,354	180,484	167,844	186,110	186,110	5,626	3.12
110-631 REC/SOUTHEAST CENTER	30,078	27,966	13,803	6,215	1,500	1,500	-12,303	-89.13
110-632 REC/SKEET TRAP RANGE	100,157	111,509	121,714	113,022	105,479	105,479	-16,235	-13.34
110-633 MARTHA RIVERS PARK	328,749	321,994	355,065	332,771	374,531	374,531	19,466	5.48
110-635 LINEBERGER PARK	15,775	17,086	21,123	16,804	22,049	22,049	926	4.38
110-636 RANKIN LAKE	125,124	116,261	150,516	138,268	149,388	149,388	-1,128	-0.75
110-638 GREENWAYS	14,562	17,515	17,073	14,276	9,079	9,079	-7,994	-46.82
110-640 P.W./CEMETERY	175,537	169,826	196,034	184,155	204,803	204,803	8,769	4.47
110-641 RECREATION GRANTS	736	1,430	13,403	1,043	10,900	10,900	-2,503	-18.67
110-660 NON-DEPARTMENTAL	0	0	222,447	0	100,000	100,000	-122,447	-55.05
110-707 MUSEUM/COLLECT/RESEARCH	137,323	139,344	136,375	135,234	140,361	140,361	3,986	2.92
110-708 MUSEUM/EDUCATION	411,570	399,667	446,085	441,121	453,974	453,974	7,889	1.77
110-709 MUSEUM/EXHIBITS	177,217	194,740	191,218	181,715	193,463	193,463	2,245	1.17
110-712 MUSEUM/ADMINISTRATION	503,915	505,048	559,044	577,781	581,856	581,856	22,812	4.08
110-713 MUSEUM/OPERATIONS	315,863	306,164	308,369	302,330	297,450	297,450	-10,919	-3.54
110-714 MUSEUM DEBT SERVICE	52,958	66,586	66,245	66,241	65,488	65,488	-757	-1.14
110-715 MUSEUM/PLANETARIUM	110,938	113,847	98,189	94,449	106,838	106,838	8,649	8.81
110-716 MUSEUM/SPECIAL PROJECTS	4,070	4,000	4,500	4,056	4,500	4,500	0	0.00
110-720 ADMINISTRATION	58,277	54,228	0	0	0	0	0	0.00
110-960 2/3 GO BONDS - 2008	20,792	243,492	234,567	234,567	225,642	225,642	-8,925	-3.80
110-990 TRANSFERS BETWEEN FUNDS	5,316,906	5,077,499	6,157,603	6,157,603	5,326,283	5,326,283	-831,320	-13.50
FUND TOTAL *	53,519,368	54,827,440	58,587,795	56,112,971	58,349,581	58,349,581	-238,214	-0.41%



CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WEBB PROJECT - NICK'S

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
113-660-399000 FUND BALANCE APPROPRIATED	0	0	0	0	33,000	33,000	33,000	0 %
113-928-302010 REIMBURSEMENT FOR PROPERTY TAX	3,600	3,650	3,650	3,650	0	0	-3,650	-100.00%
113-928-329000 INTEREST	0	41	0	341	0	0	0	0 %
113-928-331928 LEASE REVENUE - WEBB BUILDING	82,500	82,500	82,500	67,257	0	0	-82,500	-100.00%
113-928-335220 LATE FEES	7,238	6,762	0	-7,758	0	0	0	0 %
113-990-397284 TRANSFER FROM DOWNTOWN CAPITAL I	78,212	0	0	0	0	0	0	0 %
FUND TOTAL *	171,550	92,953	86,150	63,490	33,000	33,000	-53,150	-61.69%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WEBB PROJECT - NICK'S

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
113-928 WEBB THEATER PROJECT	30,905	30,831	86,150	38,845	33,000	33,000	-53,150	-61.69
FUND TOTAL *	30,905	30,831	86,150	38,845	33,000	33,000	-53,150	-61.69%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

CONFERENCE CENTER OPERATIONS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
114-660-399000 FUND BALANCE APPROPRIATED	0	0	127,413	0	0	0	-127,413	-100.00%
114-960-329000 INTEREST	719	271	0	282	0	0	0	0 %
114-961-329000 INTEREST	256	1	0	1	0	0	0	0 %
114-961-336443 REIMBURSEMENT-PROCARD	422	0	0	2	0	0	0	0 %
114-961-349810 RZED BONDS - INTEREST SUBSIDY	181,812	176,394	168,538	168,538	168,538	168,538	0	0 %
114-962-329000 INTEREST	-7,232	22	0	14	0	0	0	0 %
114-962-335000 MISCELLANEOUS	0	0	0	1,081	0	0	0	0 %
114-962-335084 GCC, LLP FF&E	3,127	931	0	0	0	0	0	0 %
114-962-336280 GASTONIA CONF CTR LLC - TECHNOLOG'	0	0	0	1,234	0	0	0	0 %
114-962-336284 GASTONIA CC, LLC FF&E FUNDING	0	4,146	0	0	0	0	0	0 %
114-962-336900 REIMB - TOURISM AUTHORITY	786,028	403,483	565,510	565,974	426,757	426,757	-138,753	-24.54%
114-990-397110 TRANS FROM GENERAL FUND	231,625	0	0	0	0	0	0	0 %
114-990-397629 TRANSFER FROM MUNICIPAL SERVICE D	60,000	60,000	60,000	60,000	69,000	69,000	9,000	15.00%
FUND TOTAL *	1,256,757	645,248	921,461	797,126	664,295	664,295	-257,166	-27.91%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

CONFERENCE CENTER OPERATIONS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
114-660 NON-DEPARTMENTAL	0	0	46,378	0	0	0	-46,378	-100.00
114-960 2/3 GO BONDS - 2008	234,375	0	0	0	0	0	0	0.00
114-961 LIMITED OBLIGATION BONDS - 201	587,504	426,144	477,532	476,627	425,401	425,401	-52,131	-10.92
114-962 DOWNTOWN REVITALIZATION	249,810	197,685	397,551	335,136	238,894	238,894	-158,657	-39.91
114-990 TRANSFERS BETWEEN FUNDS	79,074	0	0	0	0	0	0	0.00
FUND TOTAL *	1,150,763	623,829	921,461	811,764	664,295	664,295	-257,166	-27.91%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

SOLID WASTE DISPOSAL TAX

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
115-583-329000 INTEREST	266	216	0	254	0	0	0	0 %
115-583-354830 SOLID WASTE DISPOSAL TAX	45,340	40,733	22,650	46,439	40,000	40,000	17,350	76.60%
115-660-399000 FUND BALANCE APPROPRIATED	0	0	130,000	0	0	0	-130,000	-100.00%
FUND TOTAL *	45,605	40,949	152,650	46,693	40,000	40,000	-112,650	-73.80%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

SOLID WASTE DISPOSAL TAX

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
115-583 SOLID WASTE DISPOSAL TAX	0	0	152,650	0	40,000	40,000	-112,650	-73.80
FUND TOTAL *	0	0	152,650	0	40,000	40,000	-112,650	-73.80%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TECHNOLOGY SUPPORT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
119-540-329000 INTEREST	174	158	100	205	100	100	0	0 %
119-540-335010 BAD CHECK FEES	0	-6	0	0	0	0	0	0 %
119-540-336443 REIMBURSEMENT-PROCARD	10	0	0	3	0	0	0	0 %
119-540-355010 TECHNOLOGY SURCHARGE	27,582	33,462	25,000	40,561	25,000	25,000	0	0 %
119-660-399000 FUND BALANCE APPROPRIATED	0	0	117,166	0	0	0	-117,166	-100.00%
FUND TOTAL *	27,766	33,614	142,266	40,769	25,100	25,100	-117,166	-82.36%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TECHNOLOGY SUPPORT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
119-540 BLDG SERVICES	15,524	12,069	142,266	15,492	25,100	25,100	-117,166	-82.36
FUND TOTAL *	15,524	12,069	142,266	15,492	25,100	25,100	-117,166	-82.36%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

FED ASSET FORFEITURE TRUS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
173-500-349173 FEDERAL ASSET FORFEITURE	76,681	98,439	31,972	166,816	10,000	10,000	-21,972	-68.72%
173-503-349173 FEDERAL ASSET FORFEITURE	5,679	123,012	95,421	114,124	10,000	10,000	-85,421	-89.52%
173-507-329000 INTEREST	17	100	0	514	0	0	0	0 %
173-660-399000 FUND BALANCE APPROPRIATED	0	0	250,000	0	0	0	-250,000	-100.00%
FUND TOTAL *	82,377	221,551	377,393	281,454	20,000	20,000	-357,393	-94.70%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

FED ASSET FORFEITURE TRUS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
173-500 JUSTICE FUNDS	87,824	0	41,972	9,990	10,000	10,000	-31,972	-76.17
173-503 TREASURY FUNDS	61,030	0	105,421	0	10,000	10,000	-95,421	-90.51
173-507 ASSET FORFEITURES	20,524	0	230,000	0	0	0	-230,000	-100.00
FUND TOTAL *	169,378	0	377,393	9,990	20,000	20,000	-357,393	-94.70%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STATE ASSET FORFEITURE FD

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
174-507-329000 INTEREST	427	284	0	135	0	0	0	0 %
174-507-336443 REIMBURSEMENT-PROCARD	281	85	0	0	0	0	0	0 %
174-507-350174 STATE ASSET FORFEITURE	69,386	38,135	20,000	20,937	20,000	20,000	0	0 %
174-660-399000 FUND BALANCE APPROPRIATED	0	0	99,500	0	0	0	-99,500	-100.00%
FUND TOTAL *	70,094	38,504	119,500	21,073	20,000	20,000	-99,500	-83.26%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STATE ASSET FORFEITURE FD

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
174-507 ASSET FORFEITURES	69,521	45,268	119,500	26,255	20,000	20,000	-99,500	-83.26
FUND TOTAL *	69,521	45,268	119,500	26,255	20,000	20,000	-99,500	-83.26%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
330-660-399000 FUND BALANCE APPROPRIATED	0	0	223,343	0	0	0	-223,343	-100.00%
330-720-325010 AVAILABILITY FEES - WATER	39,900	46	0	0	0	0	0	0 %
330-720-326010 APPLICATION FEE - WATER	300	0	0	0	0	0	0	0 %
330-720-329000 INTEREST	8,960	8,861	0	10,051	8,000	8,000	8,000	0 %
330-720-331030 CELLULAR TOWER RENTAL	22,292	22,960	23,650	23,649	24,358	24,358	708	2.99%
330-720-335000 MISCELLANEOUS	2,274	0	0	350	0	0	0	0 %
330-720-335030 CIVIL CITATIONS	1,500	9,850	0	7,000	0	0	0	0 %
330-720-336000 REIMBURSEMENT FOR SERVICE	0	10,000	250	0	250	250	0	0 %
330-720-336443 REIMBURSEMENT-PROCARD	17,947	23,269	0	21,994	0	0	0	0 %
330-720-373000 TAP FEES - WATER	55,511	43,349	50,000	64,159	40,000	40,000	-10,000	-20.00%
330-720-373010 TAP FEES - SEWER	10,047	17,590	12,000	14,095	12,000	12,000	0	0 %
330-720-383020 SALE OF PERSONAL PROPERTY	30,351	1,332	13,000	20,799	13,000	13,000	0	0 %
330-720-393020 WATER ASSESSMENTS	998	7,877	3,000	1,436	814	814	-2,186	-72.87%
330-720-393030 SEWER ASSESSMENTS	9,613	9,667	5,000	6,381	6,000	6,000	1,000	20.00%
330-720-395020 WATER ASSESS. INTEREST	1,976	1,393	0	1,365	0	0	0	0 %
330-720-395030 SEWER ASSESS. INTEREST	1,932	5,801	0	3,279	0	0	0	0 %
330-724-329000 INTEREST	56	17	0	93	0	0	0	0 %
330-724-385000 PROCEEDS-SALE OF BONDS	0	5,895,000	0	0	0	0	0	0 %
330-725-371330 WATER & SEWER SALES	-2	0	0	0	0	0	0	0 %
330-811-335000 MISCELLANEOUS	60	7,811	0	0	0	0	0	0 %
330-811-335220 LATE FEES	93,514	92,338	95,000	84,939	75,000	75,000	-20,000	-21.05%
330-811-371290 WATER SALES - IRRIGATION	792,805	657,553	950,000	739,677	900,000	900,000	-50,000	-5.26%
330-811-371330 WATER & SEWER SALES	13,678,038	13,795,758	14,200,000	14,038,745	14,400,000	14,400,000	200,000	1.41%
330-811-371550 WA SALES CONTRA-BAD DEBT	-75,678	-47,162	-90,000	-48,000	-35,000	-35,000	55,000	-61.11%
330-811-371980 W & S SALES - OTHER DEPTS	458,851	557,425	572,212	605,268	599,807	599,807	27,595	4.82%
330-811-373040 MAINTENANCE REIMBURSEMENT - MCAD	12,349	12,506	7,500	13,734	10,000	10,000	2,500	33.33%
330-811-373042 MONITORING FEE - MCADENVILLE	8,777	9,508	8,776	7,314	8,777	8,777	1	0.01%
330-811-374000 METER TAMPERING	21,212	22,555	20,000	24,963	25,000	25,000	5,000	25.00%
330-812-335000 MISCELLANEOUS	0	15,589	0	0	0	0	0	0 %
330-812-335020 MISCELLANEOUS - WATER USE	32,368	27,582	30,000	42,316	35,000	35,000	5,000	16.67%
330-812-336000 REIMBURSEMENT FOR SERVICE	460	1,591	1,000	605	1,000	1,000	0	0 %
330-812-373020 WATER METER FEES	62,639	93,248	50,000	33,911	35,000	35,000	-15,000	-30.00%
330-814-373044 MAINTENANCE FEE / REIMB - STANLEY	0	0	0	1,969	0	0	0	0 %
330-816-331000 RENTS & CONCESSIONS	500	1,200	1,200	1,200	1,200	1,200	0	0 %
330-818-336000 REIMBURSEMENT FOR SERVICE	20,038	15,172	9,000	42,090	9,000	9,000	0	0 %
330-818-336570 REIMBURSEMENT - HIGH POINT	0	836	0	0	0	0	0	0 %
330-822-335000 MISCELLANEOUS	126	-7,848	0	0	0	0	0	0 %
330-822-335220 LATE FEES	114,518	115,919	106,000	116,797	106,000	106,000	0	0 %
330-822-336140 LABORATORY SERVICES	41,953	40,719	38,000	44,305	43,000	43,000	5,000	13.16%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
330-822-336141 LABORATORY SERVICES - STANLEY	0	0	0	8,140	2,220	2,220	2,220	0 %
330-822-359000 PRETREAT MONITORING CHR.G.	56,101	51,163	62,500	65,900	59,000	59,000	-3,500	-5.60%
330-822-359001 PRETREAT MONITORING CHARGE - STAN	0	0	0	1,001	1,092	1,092	1,092	0 %
330-822-369030 SEWAGE TREAT. SURCHARGE	314,142	217,197	238,000	221,286	184,000	184,000	-54,000	-22.69%
330-822-371330 WATER & SEWER SALES	17,021,015	17,488,765	17,250,000	17,301,582	17,500,000	17,500,000	250,000	1.45%
330-822-371560 SEW SALES CONTRA-BAD DEBT	-75,678	-47,162	-90,000	-48,000	-35,000	-35,000	55,000	-61.11%
330-822-371980 W & S SALES - OTHER DEPTS	597,796	634,635	549,773	722,987	576,288	576,288	26,515	4.82%
330-822-373040 MAINTENANCE REIMBURSEMENT - MCAD	2,184	2,121	2,000	177	1,500	1,500	-500	-25.00%
330-822-373041 MANAGEMENT FEE - MCADENVILLE	70,800	99,179	70,800	59,000	70,800	70,800	0	0 %
330-822-373043 MANAGEMENT FEE - STANLEY	0	0	0	56,112	14,745	14,745	14,745	0 %
330-828-336570 REIMBURSEMENT - HIGH POINT	0	12,834	0	0	0	0	0	0 %
330-990-397342 TRANSF FROM W&S EXP & DEV	726,422	0	0	0	0	0	0	0 %
FUND TOTAL *	34,178,966	39,928,042	34,412,004	34,312,668	34,692,851	34,692,851	280,847	0.82%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
330-421 HUMAN RESOURCES	0	108,576	136,000	130,354	172,700	172,700	36,700	26.99
330-445 FINANCIAL SVCS/WAREHOUSE	5,874	-21,804	4,185	15,200	0	0	-4,185	-100.00
330-572 P.W./LANDSCAPE	156,705	154,131	163,687	143,493	162,395	162,395	-1,292	-0.79
330-660 NON-DEPARTMENTAL	2,274,641	2,406,166	2,412,947	2,412,011	2,871,709	2,871,709	458,762	19.01
330-720 ADMINISTRATION	4,422,838	4,208,994	5,151,012	4,820,166	5,112,274	5,112,274	-38,738	-0.75
330-724 WATER/SEWER DEBT SVC	5,704,194	10,541,875	7,456,439	7,327,767	7,422,461	7,422,461	-33,978	-0.46
330-725 CRAMERTON - SEWER	53,366	150	0	0	0	0	0	0.00
330-727 SEWER EXTENSIONS	5,614	0	30,750	30,750	481	481	-30,269	-98.44
330-728 WATER LINE EXTENSIONS	0	0	7,300	7,300	0	0	-7,300	-100.00
330-806 AM/FM/GIS	17,796	20,342	21,257	10,659	16,857	16,857	-4,400	-20.70
330-811 WATER SUPPLY & TREATMENT	3,817,857	3,795,999	4,115,505	3,822,177	4,095,789	4,095,789	-19,716	-0.48
330-812 W & S CUSTOMER SERVICE	733,709	813,732	792,761	754,843	816,720	816,720	23,959	3.02
330-814 FACILITY MAINTENANCE	1,619,943	1,581,272	1,629,862	1,493,399	1,581,915	1,581,915	-47,947	-2.94
330-815 WATER & SEWER/STREET MAINT	291,330	294,778	335,556	309,986	337,914	337,914	2,358	0.70
330-816 PASOUR RESOURCE RECOVERY	977,340	1,151,339	1,113,135	1,219,855	1,068,135	1,068,135	-45,000	-4.04
330-818 WATER LINE MAINTENANCE	1,366,931	1,460,190	1,505,828	1,454,368	1,526,977	1,526,977	21,149	1.40
330-820 UTILITY LOCATOR	950	192	0	0	0	0	0	0.00
330-822 WASTEWATER TREATMENT	5,795,574	6,570,490	6,428,167	6,275,125	6,431,085	6,431,085	2,918	0.05
330-828 SEWER LINE MAINTENANCE	1,572,363	1,763,305	1,684,768	1,519,764	1,875,439	1,875,439	190,671	11.32
330-990 TRANSFERS BETWEEN FUNDS	5,361,942	5,086,164	1,422,845	1,422,845	1,200,000	1,200,000	-222,845	-15.66
FUND TOTAL *	34,178,966	39,935,890	34,412,004	33,170,061	34,692,851	34,692,851	280,847	0.82%



CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER/SEWER STIMULUS GRAN

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
312-829-329000 INTEREST	1	2	0	7	0	0	0	0 %
312-990-397342 TRANSF FROM W&S EXP & DEV	3,977	3,977	3,977	3,977	3,977	3,977	0	0 %
FUND TOTAL *	3,978	3,979	3,977	3,984	3,977	3,977	0	0.00%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER/SEWER STIMULUS GRAN

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
312-724 WATER/SEWER DEBT SVC	3,977	3,977	3,977	3,977	3,977	3,977	0	0.00
FUND TOTAL *	3,977	3,977	3,977	3,977	3,977	3,977	0	0.00%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

W&S CAPITAL EXPANSION/DEV

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
342-660-399000 FUND BALANCE APPROPRIATED	0	0	4,040,978	0	5,786,299	5,786,299	1,745,321	43.19%
342-720-329000 INTEREST	7,786	7,271	7,500	10,610	7,500	7,500	0	0 %
342-720-329001 Loan Interest - RAD & Associates, LLC	5,877	4,866	0	2,566	0	0	0	0 %
342-990-397330 TRANS FROM W&S FUND	5,305,126	5,082,892	1,200,000	1,200,000	1,200,000	1,200,000	0	0 %
FUND TOTAL *	5,318,790	5,095,029	5,248,478	1,213,176	6,993,799	6,993,799	1,745,321	33.25%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

W&S CAPITAL EXPANSION/DEV

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
342-720 ADMINISTRATION	0	0	2,801,822	0	2,781,222	2,781,222	-20,600	-0.74
342-990 TRANSFERS BETWEEN FUNDS	2,133,039	5,961,488	2,446,656	2,446,656	4,212,577	4,212,577	1,765,921	72.18
FUND TOTAL *	2,133,039	5,961,488	5,248,478	2,446,656	6,993,799	6,993,799	1,745,321	33.25%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

W&S RENEWAL & REPLACEMENT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
351-660-399000 FUND BALANCE APPROPRIATED	0	0	1,538,409	0	1,613,599	1,613,599	75,190	4.89%
351-720-329000 INTEREST	3,526	2,741	3,500	2,467	3,000	3,000	-500	-14.29%
351-990-397330 TRANS FROM W&S FUND	51,000	0	75,190	75,190	0	0	-75,190	-100.00%
FUND TOTAL *	54,526	2,741	1,617,099	77,657	1,616,599	1,616,599	-500	-0.03%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

W&S RENEWAL & REPLACEMENT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
351-899 RENEWAL & REPLACEMENT	0	0	1,617,099	0	1,616,599	1,616,599	-500	-0.03
FUND TOTAL *	0	0	1,617,099	0	1,616,599	1,616,599	-500	-0.03%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

ELECTRIC FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
331-660-399000 FUND BALANCE APPROPRIATED	0	0	1,143,739	0	0	0	-1,143,739	-100.00%
331-720-329000 INTEREST	19,382	14,815	15,000	9,031	10,000	10,000	-5,000	-33.33%
331-720-335000 MISCELLANEOUS	-21,319	15,222	36,853	22,378	36,853	36,853	0	0 %
331-720-335220 LATE FEES	517,597	527,418	450,000	547,847	450,000	450,000	0	0 %
331-720-336000 REIMBURSEMENT FOR SERVICE	2,865	2,805	0	2,805	0	0	0	0 %
331-720-336410 REIMB - REPS CHARGES	260,449	284,791	270,000	299,019	270,000	270,000	0	0 %
331-720-336420 NCMPA ENERGY EFFIC AWARD	29,318	155,979	10,000	7,258	10,000	10,000	0	0 %
331-720-336430 REIMBURSEMENT MUTUAL AID	610,424	0	0	0	0	0	0	0 %
331-720-336443 REIMBURSEMENT-PROCARD	3,646	4,741	0	4,891	0	0	0	0 %
331-720-371140 EL SALES-LEASE OF FIBER	121,578	142,775	120,000	154,946	150,000	150,000	30,000	25.00%
331-720-371331 ELECTRIC SALES	68,166,433	71,860,264	74,795,058	73,090,399	73,297,469	73,297,469	-1,497,589	-2.00%
331-720-371332 SOLAR GENERATOR USAGE CREDIT	-192	-288	0	-329	-150	-150	-150	0 %
331-720-371540 EL SALES CONTRA-BAD DEBT	-385,058	-259,661	-350,000	-260,000	-350,000	-350,000	0	0 %
331-720-371990 ELECTRIC SALES -OTH DEPTS	1,268,970	1,323,644	1,422,517	1,326,031	1,433,213	1,433,213	10,696	0.75%
331-720-372000 ELECTRIC SALES TAX	331,757	292,984	0	-16,091	0	0	0	0 %
331-720-374000 METER TAMPERING	7,417	6,640	5,000	8,265	5,000	5,000	0	0 %
331-720-377000 ELECTRIC POLE RENT	543,932	324,220	155,359	-515,495	155,000	155,000	-359	-0.23%
331-720-378000 UNDERGROUND INSTALLATION	600	1,800	1,500	2,100	1,500	1,500	0	0 %
331-720-379000 WHEELING FUNDS	7,156	7,146	8,080	6,913	8,080	8,080	0	0 %
331-720-383020 SALE OF PERSONAL PROPERTY	11,721	57,880	30,000	20,257	30,000	30,000	0	0 %
331-831-336310 REIMBURSEMENT-NCMPA	-4,312	6,300	10,000	7,550	10,000	10,000	0	0 %
331-831-336360 GENERATOR USAGE CREDIT	51,688	51,350	25,000	54,907	50,000	50,000	25,000	100.00%
331-831-336380 DGA AVOIDED ENERGY CREDIT	23,285	53,373	45,000	-7,658	45,000	45,000	0	0 %
331-831-336390 DGA EXCESS GEN CREDIT	155,145	202,752	225,000	297,692	225,000	225,000	0	0 %
331-832-336000 REIMBURSEMENT FOR SERVICE	78,283	57,345	2,000	10,389	2,000	2,000	0	0 %
331-832-336010 POLE RECONNECTS	110	165	0	0	0	0	0	0 %
331-834-324000 DECORATIVE STREET LIGHTS	62,015	60,758	2,000	60,439	66,000	66,000	64,000	3,200.00%
331-834-336000 REIMBURSEMENT FOR SERVICE	1,289	0	0	834	0	0	0	0 %
331-837-335000 MISCELLANEOUS	0	0	5,000	0	5,000	5,000	0	0 %
331-838-336000 REIMBURSEMENT FOR SERVICE	5,274	48,207	40,000	79,856	40,000	40,000	0	0 %
331-839-336000 REIMBURSEMENT FOR SERVICE	0	3,573	8,000	0	0	0	-8,000	-100.00%
331-843-336000 REIMBURSEMENT FOR SERVICE	20,000	20,002	20,000	20,000	20,000	20,000	0	0 %
331-990-397110 TRANS FROM GENERAL FUND	0	0	380,000	380,000	380,000	380,000	0	0 %
331-990-397337 TRANS FROM PWR AGCY STLMT	163,357	0	0	0	0	0	0	0 %
FUND TOTAL *	72,052,811	75,266,999	78,875,106	75,614,236	76,349,965	76,349,965	-2,525,141	-3.20%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

ELECTRIC FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
331-421 HUMAN RESOURCES	0	61,667	62,100	59,996	62,100	62,100	0	0.00
331-445 FINANCIAL SVCS/WAREHOUSE	-135,768	-29,537	133,483	-22,039	0	0	-133,483	-100.00
331-660 NON-DEPARTMENTAL	821,534	846,717	884,099	873,594	949,818	949,818	65,719	7.43
331-720 ADMINISTRATION	3,768,086	4,061,046	4,407,316	4,009,294	6,411,128	6,411,128	2,003,812	45.47
331-806 AM/FM/GIS	35,086	29,825	58,836	34,599	50,880	50,880	-7,956	-13.52
331-820 UTILITY LOCATOR	68,628	67,566	59,741	51,657	59,464	59,464	-277	-0.46
331-830 PURCHASED POWER	60,684,919	62,714,754	65,260,192	65,005,458	60,661,490	60,661,490	-4,598,702	-7.05
331-831 ELECTRICITIES REBATE PROG	3,200	30,263	10,000	7,550	10,000	10,000	0	0.00
331-832 ELECTRIC SERVICE	1,240,891	1,175,866	1,076,371	1,032,019	1,095,601	1,095,601	19,230	1.79
331-833 ELECTRIC SUBSTATIONS	400,925	649,505	572,740	529,745	602,776	602,776	30,036	5.24
331-834 STREET LIGHTS	759,168	644,918	623,648	637,071	692,162	692,162	68,514	10.99
331-836 LOAD MANAGEMENT SWITCHES	0	650	800	50	400	400	-400	-50.00
331-837 UNDERGROUND LINE CONST	539,639	504,318	508,006	439,026	466,601	466,601	-41,405	-8.15
331-838 ELECTRIC LINE MAINTENANCE	1,337,562	1,307,105	1,300,149	1,249,415	1,281,459	1,281,459	-18,690	-1.44
331-839 ELECTRIC LINE CONST.	964,315	808,233	786,929	763,879	801,915	801,915	14,986	1.90
331-843 ELECTRIC SVC-GENERATORS	59,149	146,843	102,320	106,124	127,302	127,302	24,982	24.42
331-960 2/3 GO BONDS - 2008	16,869	16,869	16,869	16,869	16,869	16,869	0	0.00
331-990 TRANSFERS BETWEEN FUNDS	3,086,882	3,061,168	3,011,507	3,011,507	3,060,000	3,060,000	48,493	1.61
FUND TOTAL *	73,651,085	76,097,774	78,875,106	77,805,814	76,349,965	76,349,965	-2,525,141	-3.20%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

ELECTRIC RENWAL & REPLACE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
352-660-399000 FUND BALANCE APPROPRIATED	0	0	1,345,384	0	1,405,384	1,405,384	60,000	4.46%
352-899-329000 INTEREST	2,739	2,205	0	2,148	0	0	0	0 %
352-990-397331 TRANS FROM ELECTRIC FUND	60,000	60,000	60,000	60,000	60,000	60,000	0	0 %
FUND TOTAL *	62,739	62,205	1,405,384	62,148	1,465,384	1,465,384	60,000	4.27%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

ELECTRIC RENWAL & REPLACE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
352-899 RENEWAL & REPLACEMENT	0	0	1,405,384	0	1,465,384	1,465,384	60,000	4.27
FUND TOTAL *	0	0	1,405,384	0	1,465,384	1,465,384	60,000	4.27%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TRANSIT SYSTEM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
332-494-331090 VENDING MACHINES	3,658	3,273	4,000	3,381	3,500	3,500	-500	-12.50%
332-495-329000 INTEREST	272	163	0	-36	0	0	0	0 %
332-495-334000 BUS USER FEES	187,905	173,386	190,000	165,845	190,000	190,000	0	0 %
332-495-334010 BUS USER FEES - CATS	8,518	5,304	10,200	6,993	7,500	7,500	-2,700	-26.47%
332-495-334020 COACH AMERICA BUS USER FEES	24,140	19,856	25,000	22,705	25,000	25,000	0	0 %
332-495-334021 CONTRA-COACH AMERICA USER FEES	-21,215	-17,854	-22,500	-18,125	-22,500	-22,500	0	0 %
332-495-334260 TRANSIT SYS ADVERTISING	4,350	0	500	0	500	500	0	0 %
332-495-335000 MISCELLANEOUS	0	6,913	0	0	0	0	0	0 %
332-495-336040 REIMBURSEMENT-OTHER MUNICIPALITY	5,000	5,000	5,000	5,000	5,000	5,000	0	0 %
332-495-349140 FED GRANT-FTA-OPERATING	595,789	671,909	756,808	492,307	709,749	709,749	-47,059	-6.22%
332-495-349145 FED GRANT-FTA-FUEL GRANT	90,175	4,708	0	0	0	0	0	0 %
332-495-349150 FED GRANT-FTA-CAPITAL	440,240	437,164	635,804	443,641	480,878	480,878	-154,926	-24.37%
332-495-350140 NCDOT-SECT 5307 MATCH	0	0	0	14,940	0	0	0	0 %
332-495-350320 NCDOT MAINT ASSIST PROGRAM	228,113	226,172	226,000	220,109	220,000	220,000	-6,000	-2.65%
332-495-383020 SALE OF PERSONAL PROPERTY	42,916	0	0	0	0	0	0	0 %
332-498-334000 BUS USER FEES	15,514	17,159	16,000	16,413	17,000	17,000	1,000	6.25%
332-660-399000 FUND BALANCE APPROPRIATED	0	0	17,744	0	0	0	-17,744	-100.00%
332-720-336443 REIMBURSEMENT-PROCARD	296	612	0	862	0	0	0	0 %
332-990-397110 TRANS FROM GENERAL FUND	588,175	620,460	671,756	671,756	682,847	682,847	11,091	1.65%
332-990-397621 TRANSFER FROM COMM DEVEL BLOCK C	0	1,150	0	0	0	0	0	0 %
FUND TOTAL *	2,213,846	2,175,374	2,536,312	2,045,791	2,319,474	2,319,474	-216,838	-8.55%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TRANSIT SYSTEM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
332-421 HUMAN RESOURCES	0	25,044	28,178	28,169	32,600	32,600	4,422	15.69
332-446 FLEET SERVICES/GARAGE INV	11,074	-2,852	0	15,789	0	0	0	0.00
332-494 TRANSIT/ADMINISTRATION	266,872	278,288	303,612	252,532	286,219	286,219	-17,393	-5.73
332-495 TRANSIT/OPERATIONS	972,799	1,005,931	1,076,655	949,713	1,050,667	1,050,667	-25,988	-2.41
332-496 TRANSIT/MAINTENANCE	298,310	300,333	322,835	295,074	285,950	285,950	-36,885	-11.43
332-498 ADA/PARATRANSIT SERVICES	180,344	184,421	404,191	207,493	225,259	225,259	-178,932	-44.27
332-660 NON-DEPARTMENTAL	0	0	0	0	50,000	50,000	50,000	0.00
332-720 ADMINISTRATION	360,166	345,481	376,804	358,726	388,779	388,779	11,975	3.18
332-990 TRANSFERS BETWEEN FUNDS	12,545	545	24,037	24,037	0	0	-24,037	-100.00
FUND TOTAL *	2,102,109	2,137,192	2,536,312	2,131,533	2,319,474	2,319,474	-216,838	-8.55%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

SOLID WASTE FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
335-581-331090 VENDING MACHINES	303	481	500	523	500	500	0	0 %
335-581-335000 MISCELLANEOUS	1,158	1,254	1,500	902	1,200	1,200	-300	-20.00%
335-581-335220 LATE FEES	612	363	250	10,861	250	250	0	0 %
335-581-336030 RECYCLING FEE	-258	1,431	0	560	200	200	200	0 %
335-581-336443 REIMBURSEMENT-PROCARD	507	1,272	0	2,336	0	0	0	0 %
335-581-354000 COMMERCIAL COLL/DISP FEES	121,156	60,947	45,000	54,944	35,000	35,000	-10,000	-22.22%
335-581-354010 RESIDENTIAL WASTE COLLECTIONS	1,044,326	1,048,942	1,040,000	1,054,186	1,050,000	1,050,000	10,000	0.96%
335-581-354020 ROLLOUT CART REVENUE	8,995	7,850	2,000	10,296	7,000	7,000	5,000	250.00%
335-581-354030 APPLIANCES	155	100	100	375	100	100	0	0 %
335-581-354040 MULTI-FAMILY COLLECTIONS	9,399	0	0	0	0	0	0	0 %
335-581-354050 TIRES	35	141	100	292	100	100	0	0 %
335-581-354090 BULKY ITEM PICK UP	15,445	64,270	30,000	85,900	64,000	64,000	34,000	113.33%
335-581-371160 GARB FEES CONTRA-BAD DEBT	-15,924	-12,878	-2,000	-13,000	-2,000	-2,000	0	0 %
335-581-371170 RECYC FEE CONTRA-BAD DEBT	74	36	0	-75	0	0	0	0 %
335-581-383020 SALE OF PERSONAL PROPERTY	575	2,153	1,500	11,570	1,500	1,500	0	0 %
335-660-399000 FUND BALANCE APPROPRIATED	0	0	416,710	0	0	0	-416,710	-100.00%
335-990-397110 TRANS FROM GENERAL FUND	3,581,146	3,392,381	3,365,106	3,365,106	3,476,769	3,476,769	111,663	3.32%
FUND TOTAL *	4,767,704	4,568,743	4,900,766	4,584,777	4,634,619	4,634,619	-266,147	-5.43%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

SOLID WASTE FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
335-421 HUMAN RESOURCES	0	16,871	24,100	23,739	21,400	21,400	-2,700	-11.20
335-580 GS/SOLID WASTE ADMIN	286,575	255,747	242,693	236,941	242,688	242,688	-5	0.00
335-581 G.S./REFUSE COLLECTION	3,492,791	3,386,410	3,944,803	3,446,339	3,654,900	3,654,900	-289,903	-7.35
335-582 G.S./REFUSE DISPOSAL	622,962	575,184	625,600	615,657	650,000	650,000	24,400	3.90
335-584 VEHICLE WASH	54,156	45,657	21,219	54,314	45,631	45,631	24,412	115.05
335-660 NON-DEPARTMENTAL	0	0	0	0	20,000	20,000	20,000	0.00
335-720 ADMINISTRATION	1,500	0	0	0	0	0	0	0.00
335-990 TRANSFERS BETWEEN FUNDS	22,700	987	42,351	42,351	0	0	-42,351	-100.00
FUND TOTAL *	4,480,684	4,280,856	4,900,766	4,419,341	4,634,619	4,634,619	-266,147	-5.43%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STORMWATER UTILITY FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
336-578-336570 REIMBURSEMENT - HIGH POINT	0	857	0	0	0	0	0	0 %
336-578-393010 STORM DRAIN IMPROVEMENT	0	1,400	2,000	832	2,000	2,000	0	0 %
336-660-399000 FUND BALANCE APPROPRIATED	0	0	51,624	0	0	0	-51,624	-100.00%
336-720-329000 INTEREST	671	618	650	850	650	650	0	0 %
336-720-335220 LATE FEES	13,517	13,801	11,000	16,670	12,000	12,000	1,000	9.09%
336-720-336443 REIMBURSEMENT-PROCARD	1,223	1,031	0	959	0	0	0	0 %
336-720-371336 STORMWATER SALES	2,017,511	2,067,947	2,482,317	2,462,396	2,482,317	2,482,317	0	0 %
336-720-371570 SW SALES CONTRA-BAD DEBT	-11,445	-15,714	-12,000	-16,000	-12,000	-12,000	0	0 %
336-720-371970 STORMWTR SALES-OTH DEPTS	50,936	50,848	64,845	65,050	60,944	60,944	-3,901	-6.02%
336-720-373043 MANAGEMENT FEE - STANLEY	0	0	0	572	312	312	312	0 %
336-720-375020 REASSIGNMENT FEES	0	0	250	25	250	250	0	0 %
FUND TOTAL *	2,072,413	2,120,787	2,600,686	2,531,353	2,546,473	2,546,473	-54,213	-2.08%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STORMWATER UTILITY FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
336-421 HUMAN RESOURCES	0	8	1,700	1,684	5,450	5,450	3,750	220.59
336-578 STORMWATER OPERATIONS	545,084	492,996	550,902	500,797	562,414	562,414	11,512	2.09
336-660 NON-DEPARTMENTAL	0	0	21,628	0	15,000	15,000	-6,628	-30.65
336-720 ADMINISTRATION	1,072,328	1,018,022	1,233,914	1,193,857	1,210,846	1,210,846	-23,068	-1.87
336-806 AM/FM/GIS	9,281	6,127	11,874	4,926	10,350	10,350	-1,524	-12.83
336-990 TRANSFERS BETWEEN FUNDS	456,657	379,919	780,668	780,668	742,413	742,413	-38,255	-4.90
FUND TOTAL *	2,083,351	1,897,072	2,600,686	2,481,932	2,546,473	2,546,473	-54,213	-2.08%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

C.P.-AIRPORT PROJECTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
244-501-329000 INTEREST	219	52	0	-198	0	0	0	0 %
244-501-335550 NCDOT AVIATION DIVISION	473,827	156,758	737,642	-85,289	150,000	150,000	-587,642	-79.66%
244-660-399000 FUND BALANCE APPROPRIATED	0	0	70,420	0	0	0	-70,420	-100.00%
244-990-397110 TRANS FROM GENERAL FUND	30,000	36,500	16,667	16,667	16,667	16,667	0	0 %
FUND TOTAL *	504,046	193,310	824,729	-68,819	166,667	166,667	-658,062	-79.79%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

C.P.-AIRPORT PROJECTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
244-501 AIRPORT OPERATIONS	585,845	174,175	824,729	36,324	166,667	166,667	-658,062	-79.79
FUND TOTAL *	585,845	174,175	824,729	36,324	166,667	166,667	-658,062	-79.79%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

CAP. PROJ.-STREET IMPROVM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
263-660-399000 FUND BALANCE APPROPRIATED	0	0	22,933,914	0	0	0	-22,933,914	-100.00%
263-720-329000 INTEREST	-5,201	-3,606	0	-3,318	0	0	0	0 %
263-866-348000 NC DEPT OF TRANSPORTATION	-98,959	94,192	172,597	0	0	0	-172,597	-100.00%
263-866-390000 LIQUIDATED DAMAGES	4,000	0	0	0	0	0	0	0 %
263-917-336180 GMH TRAFFIC SIGNAL REIMBURSEMENT	0	23,630	61,369	61,370	0	0	-61,369	-100.00%
263-917-348000 NC DEPT OF TRANSPORTATION	0	0	198,605	198,605	0	0	-198,605	-100.00%
263-960-329000 INTEREST	234	52	0	92	0	0	0	0 %
263-971-329000 INTEREST	23,867	21,358	0	20,104	0	0	0	0 %
263-971-348000 NC DEPT OF TRANSPORTATION	130,411	164,828	4,002,403	86,561	0	0	-4,002,403	-100.00%
263-972-329000 INTEREST	1,341	1,215	0	1,129	0	0	0	0 %
263-973-329000 INTEREST	1,609	1,424	0	1,355	0	0	0	0 %
263-973-336443 REIMBURSEMENT-PROCARD	0	6	0	205	0	0	0	0 %
263-975-348000 NC DEPT OF TRANSPORTATION	0	0	275,000	41,467	0	0	-275,000	-100.00%
263-990-397110 TRANS FROM GENERAL FUND	0	0	30,000	30,000	20,000	20,000	-10,000	-33.33%
FUND TOTAL *	57,302	303,100	27,673,888	437,570	20,000	20,000	-27,653,888	-99.93%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

CAP. PROJ.-STREET IMPROVM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
263-619 JOINT VENTURE-STREET IMPR	0	0	91,055	0	0	0	-91,055	-100.00
263-670 WALGREENS AT COX RD	0	0	157,828	0	0	0	-157,828	-100.00
263-720 ADMINISTRATION	0	0	13,777	13,777	0	0	-13,777	-100.00
263-862 SPEED HUMPS	0	0	30,000	24,198	20,000	20,000	-10,000	-33.33
263-866 W DAVIDSON BRIDGE REPLACE	0	0	175,664	0	0	0	-175,664	-100.00
263-917 TRAFFIC SIGNAL SYS IMPRVM	0	23,630	259,975	259,906	0	0	-259,975	-100.00
263-971 2010 GOB - ROAD WIDENING	1,069,030	1,664,941	25,872,979	1,810,331	-1,300,000	-1,300,000	-27,172,979	-105.02
263-972 2010 GOB - SIDEWALKS	164,354	166,700	149,369	70,119	0	0	-149,369	-100.00
263-973 2010 GOB - RESURFACING	0	121,760	2,333	1,365	0	0	-2,333	-100.00
263-975 LINEBERGER/DOWNTOWN PED C	0	0	275,000	0	0	0	-275,000	-100.00
263-978 2010 GOB - NET PREMIUM LINKS &	0	0	160,000	130,110	0	0	-160,000	-100.00
263-979 2010 GOB - NET PREMIUM RESURI	4,000	91	485,908	388,180	0	0	-485,908	-100.00
263-990 TRANSFERS BETWEEN FUNDS	0	0	0	0	1,300,000	1,300,000	1,300,000	0.00
FUND TOTAL *	1,237,384	1,977,123	27,673,888	2,697,986	20,000	20,000	-27,653,888	-99.93%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND CAPITAL PROJ

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
283-410-329000 INTEREST	2,588	2,009	0	1,841	0	0	0	0 %
283-491-350040 CONGESTION MITIGATION AND AIR QUAL	0	0	1,698,400	0	2,532,280	2,532,280	833,880	49.10%
283-491-350540 OTHER MUNICIPAL GRANTMATCH	0	0	210,000	0	484,106	484,106	274,106	130.53%
283-553-348000 NC DEPT OF TRANSPORTATION	0	0	192,000	0	0	0	-192,000	-100.00%
283-636-336443 REIMBURSEMENT-PROCARD	261	898	0	902	0	0	0	0 %
283-636-350070 NC PARTF GRANT	-490	0	0	0	0	0	0	0 %
283-637-329000 INTEREST	169	0	0	0	0	0	0	0 %
283-642-335800 MISC. DONATIONS	0	170,000	125,000	125,000	0	0	-125,000	-100.00%
283-644-335800 MISC. DONATIONS	0	0	300,000	300,000	0	0	-300,000	-100.00%
283-660-399000 FUND BALANCE APPROPRIATED	0	0	1,904,241	0	57,918	57,918	-1,846,323	-96.96%
283-848-335800 MISC. DONATIONS	40,000	0	0	0	0	0	0	0 %
283-863-335800 MISC. DONATIONS	0	350	0	0	0	0	0	0 %
283-863-350020 NCDOT ENHANCEMENTS GRANT	0	0	410,000	0	0	0	-410,000	-100.00%
283-876-329000 INTEREST	91	0	0	0	0	0	0	0 %
283-876-335830 MUSEUM BOARD CONTRIBUTION	158,364	0	0	0	0	0	0	0 %
283-883-335130 GASTON CO BD OF EDUC	0	0	90,000	0	0	0	-90,000	-100.00%
283-884-329000 INTEREST	595	465	0	454	0	0	0	0 %
283-960-329000 INTEREST	250	56	0	98	0	0	0	0 %
283-990-397110 TRANS FROM GENERAL FUND	348,700	302,231	900,000	900,000	750,000	750,000	-150,000	-16.67%
283-990-397462 TRANSFER FROM W & S CAPITAL PROJE	0	0	24,000	0	0	0	-24,000	-100.00%
283-990-397478 TRANSFER FROM ELECTRIC CAPITAL PF	0	0	24,000	0	0	0	-24,000	-100.00%
283-990-397626 TRANS FROM 108 LOAN-ECONOMIC DEVL	0	0	23,427	23,427	0	0	-23,427	-100.00%
FUND TOTAL *	550,528	476,008	5,901,068	1,351,721	3,824,304	3,824,304	-2,076,764	-35.19%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GENERAL FUND CAPITAL PROJ

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
283-410 MAYOR & COUNCIL	0	0	35,105	35,104	0	0	-35,105	-100.00
283-412 MAYOR'S YOUTH COUNCIL	0	0	300	0	0	0	-300	-100.00
283-440 FINANCIAL SVCS/ACCOUNTING	2,212	2,932	124,092	804	0	0	-124,092	-100.00
283-491 PLANNING/TRANSPORTATION	0	0	2,233,000	62,500	3,074,304	3,074,304	841,304	37.68
283-553 F.S./EQUIPMENT SVCS	0	0	240,000	0	0	0	-240,000	-100.00
283-570 P.W./POWELL BILL	0	-147	910,957	13,016	750,000	750,000	-160,957	-17.67
283-590 KEEP GASTONIA BEAUTIFUL	0	0	2,819	0	0	0	-2,819	-100.00
283-620 RECREATION/ADMINISTRATION	0	0	148,500	0	0	0	-148,500	-100.00
283-633 MARTHA RIVERS PARK	2,647	0	10,133	0	0	0	-10,133	-100.00
283-636 RANKIN LAKE	1,761	0	0	0	0	0	0	0.00
283-637 2010 LOBs - RECREATION PROJEC	81,919	1,125	15,663	1,215	0	0	-15,663	-100.00
283-642 GASTONIA OPTIMIST CLUB PARK	6,610	132,013	156,377	88,765	0	0	-156,377	-100.00
283-643 SKEET/TRAP RANGE IMPROVEME	0	0	1,500	1,500	0	0	-1,500	-100.00
283-644 GREENWAY PARKING	0	0	300,000	7,440	0	0	-300,000	-100.00
283-848 FARMER'S MARKET	0	40,402	0	0	0	0	0	0.00
283-863 GREENWAYS	0	15,865	590,848	13,911	0	0	-590,848	-100.00
283-876 SCHIELE ENVIRONMENTAL STUDI	1,378,057	37,512	234,264	219,874	0	0	-234,264	-100.00
283-883 MISC. PARK PROJECTS	0	8,969	146,871	101,897	0	0	-146,871	-100.00
283-884 2010 2/3 GO BONDS	18,784	100	52,225	0	0	0	-52,225	-100.00
283-885 ANNEXATION STREET PAVING	24,130	20,581	131,396	48,276	0	0	-131,396	-100.00
283-887 2010 GOB - NET PREMIUM RECRE,	6,383	0	0	0	0	0	0	0.00
283-892 CAPITAL RESERVE	0	0	308,035	0	0	0	-308,035	-100.00
283-960 2/3 GO BONDS - 2008	19,139	12,365	13,983	13,983	0	0	-13,983	-100.00
283-990 TRANSFERS BETWEEN FUNDS	0	684,440	245,000	245,000	0	0	-245,000	-100.00
FUND TOTAL *	1,541,642	956,155	5,901,068	853,284	3,824,304	3,824,304	-2,076,764	-35.19%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER SYSTEM EXPANSION FEE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
460-827-328020 SEWER SYSTEM EXPANSION FEE	133,192	130,523	120,000	89,748	120,000	120,000	0	0 %
460-927-328010 WATER SYSTEM EXPANSION FEE	254,286	245,663	200,000	160,559	200,000	200,000	0	0 %
FUND TOTAL *	387,477	376,186	320,000	250,308	320,000	320,000	0	0.00%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER SYSTEM EXPANSION FEE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
460-827 SEWER SYSTEM EXPANSION FEE	0	0	120,000	0	120,000	120,000	0	0.00
460-927 WATER SYSTEM EXPANSION FEE	0	0	200,000	0	200,000	200,000	0	0.00
FUND TOTAL *	0	0	320,000	0	320,000	320,000	0	0.00%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER CAP PROJ

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
462-660-399000 FUND BALANCE APPROPRIATED	0	0	3,976,698	0	0	0	-3,976,698	-100.00%
462-800-335000 MISCELLANEOUS	-5,000	25,000	0	0	0	0	0	0 %
462-800-336040 REIMBURSEMENT-OTHER MUNICIPALITY	0	0	26,577	0	0	0	-26,577	-100.00%
462-800-350080 LOAN PROCEEDS - NCSRLF	0	0	2,200,000	0	0	0	-2,200,000	-100.00%
462-800-350650 STATE CLEAN WATER TRUST	0	0	600,000	0	0	0	-600,000	-100.00%
462-822-329000 INTEREST	5,837	6,874	0	7,189	0	0	0	0 %
462-824-391000 CLAIMS SETTLEMENT PROCEEDS	0	99,500	0	0	0	0	0	0 %
462-860-348000 NC DEPT OF TRANSPORTATION	24,520	0	0	0	0	0	0	0 %
462-908-336443 REIMBURSEMENT-PROCARD	142	300	0	1,329	0	0	0	0 %
462-921-329000 INTEREST	1,248	64	0	0	0	0	0	0 %
462-931-350050 NC DEPT ENV & NATURAL RES	0	0	300,000	0	0	0	-300,000	-100.00%
462-932-350080 LOAN PROCEEDS - NCSRLF	0	0	5,000,000	0	0	0	-5,000,000	-100.00%
462-990-397342 TRANSF FROM W&S EXP & DEV	1,200,000	5,655,000	2,442,679	2,442,679	4,208,600	4,208,600	1,765,921	72.29%
FUND TOTAL *	1,226,746	5,786,738	14,545,954	2,451,198	4,208,600	4,208,600	-10,337,354	-71.07%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

WATER & SEWER CAP PROJ

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
462-475 MUNICIPAL OPERATIONS CENTER	0	103,320	51,795	51,795	0	0	-51,795	-100.00
462-660 NON-DEPARTMENTAL	0	0	143,492	0	0	0	-143,492	-100.00
462-800 REGIONALIZATION	66,667	88,061	3,049,128	128,871	300,000	300,000	-2,749,128	-90.16
462-801 CROWDERS CREEK WWTP IMP.	5,415	14,023	8,905	0	0	0	-8,905	-100.00
462-803 NCDOT SEWER UTIL CONFLICT	0	231,204	398,260	252,285	0	0	-398,260	-100.00
462-810 FACILITY UPGRADE - SEWER	18,295	0	0	0	0	0	0	0.00
462-824 COLLECTION SYSTEM IMPROVE	186,816	172,333	1,465,801	799,266	685,000	685,000	-780,801	-53.27
462-825 SEWER ASSESSMENTS	145,765	6,129	133,498	113,514	0	0	-133,498	-100.00
462-860 PUMPSTATION/FORCEMAIN IMP	0	61,006	388,514	110,467	0	0	-388,514	-100.00
462-882 LONG CREEK WWTP EXPANSION	18,890	205,007	193,342	684	160,000	160,000	-33,342	-17.25
462-903 WATER IMP-NCDOT CONFLICTS	0	598,211	770,046	610,515	55,000	55,000	-715,046	-92.86
462-908 WATER DISTRIBUTION IMP	0	54,368	120,000	0	0	0	-120,000	-100.00
462-911 WATER SUPPLY/TREATMENT IM	522,044	333,885	148,110	14,600	0	0	-148,110	-100.00
462-913 WATER ASSESSMENTS	0	1,636	8,364	1,976	0	0	-8,364	-100.00
462-921 WATER IMP - REVENUE BOND	214,853	71,987	79,404	75,824	0	0	-79,404	-100.00
462-930 WATERTREATMENT PLANT RENO'	0	2,757,840	2,230,160	1,856,366	3,008,600	3,008,600	778,440	34.91
462-931 PLANNING LOAN-WTP RENOVATIC	0	0	300,000	0	0	0	-300,000	-100.00
462-932 \$5M STATE REVOLVING LOAN - CL	0	0	5,000,000	0	0	0	-5,000,000	-100.00
462-971 2010 GOB - ROAD WIDENING	0	0	33,135	0	0	0	-33,135	-100.00
462-990 TRANSFERS BETWEEN FUNDS	0	0	24,000	0	0	0	-24,000	-100.00
FUND TOTAL *	1,178,745	4,699,010	14,545,954	4,016,162	4,208,600	4,208,600	-10,337,354	-71.07%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

C.P.-ELECTRIC SYSTEM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
478-492-336420 NCMPA ENERGY EFFIC AWARD	0	3,035	0	0	0	0	0	0 %
478-660-399000 FUND BALANCE APPROPRIATED	0	0	1,772,181	0	0	0	-1,772,181	-100.00%
478-836-329000 INTEREST	4,640	3,456	0	2,351	0	0	0	0 %
478-901-348000 NC DEPT OF TRANSPORTATION	76,853	0	0	0	0	0	0	0 %
478-905-336443 REIMBURSEMENT-PROCARD	505	531	0	191	0	0	0	0 %
478-916-336478 REIMBURSEMENT - DEVELOPER	0	0	158,579	158,579	0	0	-158,579	-100.00%
478-960-329000 INTEREST	203	45	0	80	0	0	0	0 %
478-990-397331 TRANS FROM ELECTRIC FUND	1,000,000	1,000,000	900,000	900,000	1,000,000	1,000,000	100,000	11.11%
FUND TOTAL *	1,082,201	1,007,067	2,830,760	1,061,200	1,000,000	1,000,000	-1,830,760	-64.67%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

C.P.-ELECTRIC SYSTEM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
478-492 ECONOMIC DEVELOPMENT	85,000	200,000	206,200	0	100,000	100,000	-106,200	-51.50
478-835 OUTSIDE STORAGE	0	0	41,380	0	50,000	50,000	8,620	20.83
478-854 SCADA REPLACEMENT	47,127	6,220	35,800	0	30,000	30,000	-5,800	-16.20
478-892 CAPITAL RESERVE	0	0	505	0	0	0	-505	-100.00
478-900 LONG CRK GENERATION PROJ	0	371,627	78,373	0	0	0	-78,373	-100.00
478-901 CITY ELECTRICAL TIE LINES	724,561	237,872	690,883	366,745	510,000	510,000	-180,883	-26.18
478-902 KENDRICK EXT/CATAWBA HILL	0	0	64,000	48,999	50,000	50,000	-14,000	-21.88
478-905 UNDERGROUND SYSTEM REPLAC	352,285	353,960	499,170	70,604	80,000	80,000	-419,170	-83.97
478-909 ELECTRIC DEVELOPMENTS	138,656	43,078	259,755	216,539	125,000	125,000	-134,755	-51.88
478-915 RESIDENTIAL DEV-SYS EXP	5,345	15,586	283,028	125,203	55,000	55,000	-228,028	-80.57
478-916 LORAY MILL	13,775	189,717	425,087	409,286	0	0	-425,087	-100.00
478-918 CITY FIBER	57,409	0	69,144	0	0	0	-69,144	-100.00
478-960 2/3 GO BONDS - 2008	0	0	73,680	0	0	0	-73,680	-100.00
478-976 MAIN AVE PROPERTIES	0	0	79,755	79,755	0	0	-79,755	-100.00
478-990 TRANSFERS BETWEEN FUNDS	0	0	24,000	0	0	0	-24,000	-100.00
FUND TOTAL *	1,424,158	1,418,059	2,830,760	1,317,132	1,000,000	1,000,000	-1,830,760	-64.67%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STORMWTR CAPITAL PROJECTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
479-660-399000 FUND BALANCE APPROPRIATED	0	0	658,811	0	0	0	-658,811	-100.00%
479-674-390000 LIQUIDATED DAMAGES	0	0	0	5,000	0	0	0	0 %
479-675-336443 REIMBURSEMENT-PROCARD	731	605	0	21	0	0	0	0 %
479-675-383170 PROPERTY OWNER ASSISTANCE	0	8,000	20,000	2,009	40,000	40,000	20,000	100.00%
479-720-329000 INTEREST	1,583	1,300	0	1,245	0	0	0	0 %
479-990-397336 TRANSFER FROM STORMWATER	452,475	379,737	773,800	773,800	742,413	742,413	-31,387	-4.06%
FUND TOTAL *	454,789	389,642	1,452,611	782,075	782,413	782,413	-670,198	-46.14%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

STORMWTR CAPITAL PROJECTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
479-674 STORMWATER SYSTEM IMPROVE	246,445	304,362	906,859	328,527	294,310	294,310	-612,549	-67.55
479-675 STORMWATER NONCAPITAL	15,437	14,548	545,752	174,458	488,103	488,103	-57,649	-10.56
FUND TOTAL *	261,882	318,909	1,452,611	502,985	782,413	782,413	-670,198	-46.14%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

HEALTH SELF-INSURANCE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
868-720-329000 INTEREST	668	1,793	750	1,391	750	750	0	0 %
868-720-335000 MISCELLANEOUS	29,482	0	0	0	0	0	0	0 %
868-720-336443 REIMBURSEMENT-PROCARD	26	4	0	1	0	0	0	0 %
868-720-368000 HEALTH INSURANCE PREMIUMS	5,616,272	5,570,511	5,547,747	5,590,394	6,878,029	6,878,029	1,330,282	23.98%
868-720-368010 CLINIC CO-PAY	4,152	4,109	4,000	4,144	4,300	4,300	300	7.50%
868-720-368020 HSA CONTRIBUTIONS	729,981	768,750	768,750	553,501	700,000	700,000	-68,750	-8.94%
868-720-368040 STIPENDS	50,000	43,500	60,000	53,200	61,000	61,000	1,000	1.67%
868-720-368050 HSA - STIPENDS	0	0	0	6,800	6,800	6,800	6,800	0 %
868-990-397110 TRANS FROM GENERAL FUND	351,851	415,242	636,403	636,403	0	0	-636,403	-100.00%
868-990-397117 TRANSFER FROM MARKETING/COMMUNI	597	0	0	0	0	0	0	0 %
868-990-397330 TRANS FROM W&S FUND	0	3,272	147,655	147,655	0	0	-147,655	-100.00%
868-990-397331 TRANS FROM ELECTRIC FUND	26,882	1,168	51,507	51,507	0	0	-51,507	-100.00%
868-990-397332 TRANSFER FROM TRANSIT FUND	12,545	545	24,037	24,037	0	0	-24,037	-100.00%
868-990-397335 TRANSFER FROM SOLID WASTE FUND	22,700	987	42,351	42,351	0	0	-42,351	-100.00%
868-990-397336 TRANSFER FROM STORMWATER	4,182	182	6,868	6,868	0	0	-6,868	-100.00%
868-990-397342 TRANSF FROM W&S EXP & DEV	75,269	0	0	0	0	0	0	0 %
868-990-397621 TRANSFER FROM COMM DEVEL BLOCK C	0	52	2,289	2,289	0	0	-2,289	-100.00%
868-990-397624 TRANSFER FROM HOME INVESTMENT	0	26	1,145	1,145	0	0	-1,145	-100.00%
868-990-397881 TRANS FROM TECH INT SVCS	5,974	260	36,627	36,627	0	0	-36,627	-100.00%
FUND TOTAL *	6,930,581	6,810,402	7,330,129	7,158,313	7,650,879	7,650,879	320,750	4.38%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

HEALTH SELF-INSURANCE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
868-720 ADMINISTRATION	7,108,816	6,743,374	7,330,129	6,242,777	7,650,879	7,650,879	320,750	4.38
FUND TOTAL *	7,108,816	6,743,374	7,330,129	6,242,777	7,650,879	7,650,879	320,750	4.38%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

DENTAL SELF-INSURANCE

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
870-720-329000 INTEREST	34	127	0	202	0	0	0	0 %
870-720-370000 DENTAL INSURANCE PREMIUMS	324,867	317,419	340,000	311,766	340,000	340,000	0	0 %
FUND TOTAL *	324,901	317,546	340,000	311,968	340,000	340,000	0	0.00%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

DENTAL SELF-INSURANCE

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
870-720 ADMINISTRATION	342,265	327,566	340,000	325,892	340,000	340,000	0	0.00
FUND TOTAL *	342,265	327,566	340,000	325,892	340,000	340,000	0	0.00%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

VEH/EQUIP R&R PROGRAM

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
880-422-329000 INTEREST	-4,789	-3,047	0	255	0	0	0	0 %
880-422-335070 INSURANCE PROCEEDS	11,017	10,906	0	14,706	0	0	0	0 %
880-422-336443 REIMBURSEMENT-PROCARD	331	395	0	208	0	0	0	0 %
880-422-383020 SALE OF PERSONAL PROPERTY	113,072	114,885	0	196,203	0	0	0	0 %
880-422-386000 PROCEEDS FROM BANK LOAN	2,114,020	3,164,000	2,882,696	2,883,000	3,214,008	3,214,008	331,312	11.49%
880-436-336050 REIM-VEHICLE RENTAL	2,206,065	2,224,572	2,465,584	2,465,584	2,666,641	2,666,641	201,057	8.15%
880-660-399000 FUND BALANCE APPROPRIATED	0	0	2,245,292	0	-15,572	-15,572	-2,260,864	-100.69%
880-990-397330 TRANS FROM W&S FUND	5,816	0	0	0	0	0	0	0 %
FUND TOTAL *	4,445,532	5,511,711	7,593,572	5,559,956	5,865,077	5,865,077	-1,728,495	-22.76%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

VEH/EQUIP R&R PROGRAM

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
880-401 EQUIPMENT MANAGER 2012	1,265,356	0	0	0	0	0	0	0.00
880-402 TECHNOLOGY SYSTEMS 2012	144,378	9,057	129	129	0	0	-129	-100.00
880-403 EQUIPMENT MANAGER 2013	1,195,843	260,846	159,543	0	0	0	-159,543	-100.00
880-404 TECHNOLOGY SYSTEMS 2013	142,706	205,115	102,200	102,199	0	0	-102,200	-100.00
880-405 EQUIPMENT MANAGER 2014	0	772,227	1,249,923	1,199,657	0	0	-1,249,923	-100.00
880-406 TECHNOLOGY SYSTEMS 2014	0	478,497	221,503	220,003	0	0	-221,503	-100.00
880-407 EQUIPMENT MANAGER 2015	0	0	1,766,896	794,481	0	0	-1,766,896	-100.00
880-414 TECHNOLOGY SYSTEMS 2015	0	0	411,800	307,131	0	0	-411,800	-100.00
880-416 2016 EQUIPMENT MANAGER	0	0	0	0	2,782,208	2,782,208	2,782,208	0.00
880-417 2016 TECHNOLOGY SYSTEMS	0	0	0	0	411,800	411,800	411,800	0.00
880-422 EQUIPMENT MANAGER	44,597	-304	77,627	77,095	0	0	-77,627	-100.00
880-436 EQUIPMENT - DEBT SERVICE	2,634,013	2,194,435	2,479,139	2,440,059	2,671,069	2,671,069	191,930	7.74
880-442 FIN SVCS/METER SERVICES	32,749	4,855	0	0	0	0	0	0.00
880-445 FINANCIAL SVCS/WAREHOUSE	0	0	13,000	11,853	0	0	-13,000	-100.00
880-455 COMPUTER SYSTEMS	50,428	0	0	0	0	0	0	0.00
880-460 FIN SVCS/CUSTOMER SERVICE	0	0	57,281	15,441	0	0	-57,281	-100.00
880-514 POLICE/FIELD SERVICES	63,500	342,707	69,105	56,776	0	0	-69,105	-100.00
880-532 FIRE/OPERATIONS	0	0	686,629	667,634	0	0	-686,629	-100.00
880-596 DOWNTOWN	0	0	95,000	85,930	0	0	-95,000	-100.00
880-892 CAPITAL RESERVE	0	0	203,797	0	0	0	-203,797	-100.00
FUND TOTAL *	5,573,569	4,267,434	7,593,572	5,978,388	5,865,077	5,865,077	-1,728,495	-22.76%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TECH INTERNAL SVCS FUND

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
881-423-336000 REIMBURSEMENT FOR SERVICE	41,888	95,460	0	0	0	0	0	0 %
881-425-336000 REIMBURSEMENT FOR SERVICE	49,583	51,114	0	0	0	0	0	0 %
881-425-336443 REIMBURSEMENT-PROCARD	1,908	2,952	0	3,027	0	0	0	0 %
881-427-336000 REIMBURSEMENT FOR SERVICE	99,361	113,602	0	0	0	0	0	0 %
881-430-336000 REIMBURSEMENT FOR SERVICE	82,721	58,106	0	280	0	0	0	0 %
881-433-329000 INTEREST	0	0	800	0	0	0	-800	-100.00%
881-433-336000 REIMBURSEMENT FOR SERVICE	0	0	1,723,057	1,063,874	1,599,965	1,599,965	-123,092	-7.14%
881-433-336200 REIMB-APPLICATION CHGBACK	0	0	2,129,234	2,129,236	2,142,762	2,142,762	13,528	0.64%
881-433-336300 REIMB-INFRASTRUCTURE CHGBACK	0	0	2,481,300	2,481,298	2,493,444	2,493,444	12,144	0.49%
881-439-336000 REIMBURSEMENT FOR SERVICE	139,067	140,238	0	0	0	0	0	0 %
881-444-331090 VENDING MACHINES	0	0	0	0	175	175	175	0 %
881-448-329000 INTEREST	809	644	0	539	600	600	600	0 %
881-448-336000 REIMBURSEMENT FOR SERVICE	83,343	78,593	0	0	0	0	0	0 %
881-448-336100 REIMB - INTERNET CHARGES	129,808	129,808	0	0	0	0	0	0 %
881-448-336130 REIMB - VPN CHARGES	47,640	47,592	0	0	0	0	0	0 %
881-453-336000 REIMBURSEMENT FOR SERVICE	81,424	38,359	0	0	0	0	0	0 %
881-660-399000 FUND BALANCE APPROPRIATED	0	0	420,812	0	0	0	-420,812	-100.00%
FUND TOTAL *	757,551	756,468	6,755,203	5,678,255	6,236,946	6,236,946	-518,257	-7.67%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

TECH INTERNAL SVCS FUND

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
881-421 HUMAN RESOURCES	0	23	11,050	11,084	9,600	9,600	-1,450	-13.12
881-423 TECHNOLOGY SVC ADMIN	139,854	163,562	180,634	171,759	180,809	180,809	175	0.10
881-424 TECH SVCS/ADMIN APPS	0	0	247,945	237,859	253,598	253,598	5,653	2.28
881-425 TECH SVCS/PUBLIC SAFETY	67,658	67,892	13,660	8,497	0	0	-13,660	-100.00
881-426 TECH SVCS/TELEPHONES	0	0	553,024	531,864	563,627	563,627	10,603	1.92
881-427 TECH SVCS/COMPUTER SUPPOR	233,765	263,997	468,690	390,821	522,034	522,034	53,344	11.38
881-428 TECH SVCS/IMS APPS	0	0	347,715	322,481	353,707	353,707	5,992	1.72
881-429 TECH SVCS/GIS/AM/FM	0	0	303,338	249,662	264,580	264,580	-38,758	-12.78
881-430 TECH SVCS/MOBILE DATA	110,968	76,750	550	550	0	0	-550	-100.00
881-433 TECHNOLOGY-CITY EQUIP	-810,443	-801,545	331,813	331,810	368,146	368,146	36,333	10.95
881-435 TECH SVCS/WEB SITE & SERVICE	0	0	66,000	45,899	66,000	66,000	0	0.00
881-438 TECH SVCS/CIS APPS	0	0	557,758	522,472	639,710	639,710	81,952	14.69
881-439 TECH SVCS/SUPPORT ADMIN	379,528	372,365	650,445	530,505	661,033	661,033	10,588	1.63
881-444 TECH SVCS/RADIO SYSTEMS	0	0	833,262	802,031	874,240	874,240	40,978	4.92
881-448 EXTERNAL NETWORK ACCESS	259,294	237,718	4,364	4,364	0	0	-4,364	-100.00
881-450 TECH SVCS/800 MHz SYSTEM	0	0	308,834	307,142	300,404	300,404	-8,430	-2.73
881-453 CORE SERVER/DOMAIN SUPPORT	277,770	277,799	383,177	297,402	232,656	232,656	-150,521	-39.28
881-454 ADMIN SERVER/DOMAIN INFRAST	71,012	70,627	3,665	2,908	0	0	-3,665	-100.00
881-458 IT/CITY PUBLIC SAFETY	0	0	56,560	52,950	57,485	57,485	925	1.64
881-459 IT/CORE APPLICATIONS	0	145,937	243,000	236,491	243,000	243,000	0	0.00
881-462 IT/GASTON CO	0	0	173,667	0	0	0	-173,667	-100.00
881-516 POLICE M.I.S.	0	0	521,077	506,203	515,577	515,577	-5,500	-1.06
881-539 GASTON COUNTY PUBLIC SAFETY	0	0	128,220	0	130,740	130,740	2,520	1.97
881-892 CAPITAL RESERVE	0	0	330,128	0	0	0	-330,128	-100.00
881-990 TRANSFERS BETWEEN FUNDS	5,974	260	36,627	36,627	0	0	-36,627	-100.00
FUND TOTAL *	735,382	875,385	6,755,203	5,601,380	6,236,946	6,236,946	-518,257	-7.67%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GEN FUND STIMULUS GRANTS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
611-514-336041 DNC REIMBURSEMENT - CHARLOTTE	1,971	0	0	0	0	0	0	0 %
611-514-349340 COPS - HIRING GRANT	188,501	58,066	0	0	0	0	0	0 %
611-605-350370 NEGBRHD STABILIZATION PRG	123,230	-6,332	60,660	0	0	0	-60,660	-100.00%
611-605-350611 NSP PROGRAM INCOME	68,790	72,566	138,596	69,096	71,000	71,000	-67,596	-48.77%
611-610-336443 REIMBURSEMENT-PROCARD	138	9	0	1	0	0	0	0 %
611-660-399000 FUND BALANCE APPROPRIATED	0	0	-53,841	0	0	0	53,841	-100.00%
611-705-335671 ARMSTRONG APARTMENTS LLC - PRIN P.	0	2,439	3,689	3,689	3,726	3,726	37	1.00%
611-705-335672 ARMSTRONG APARTMENTS LLC - INT PA`	0	1,993	2,959	2,959	1,456	1,456	-1,503	-50.79%
611-705-350370 NEGBRHD STABILIZATION PRG	954,433	0	0	0	0	0	0	0 %
611-890-329000 INTEREST	-345	-360	0	7	0	0	0	0 %
611-990-397110 TRANS FROM GENERAL FUND	185,409	310,685	153,996	153,996	0	0	-153,996	-100.00%
611-990-397283 TRANS FROM CP-MAYOR/COUNC	0	0	245,000	245,000	0	0	-245,000	-100.00%
611-990-397623 TRANSF FROM CD/REHAB FUND	0	0	55,000	55,000	0	0	-55,000	-100.00%
FUND TOTAL *	1,522,127	439,066	606,059	529,748	76,182	76,182	-529,877	-87.43%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

GEN FUND STIMULUS GRANTS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
611-421 HUMAN RESOURCES	0	0	0	0	0	0	0	0.00
611-514 POLICE/FIELD SERVICES	382,184	298,118	164,278	103,301	0	0	-164,278	-100.00
611-605 NEIGH STABILIZATN PROG 1	102,165	93,864	372,886	12,031	71,000	71,000	-301,886	-80.96
611-610 FIRE - 2010 AFG GRANT	0	0	138	0	0	0	-138	-100.00
611-611 ENERGY EFFIC GOV'T BUILDINGS	6,300	0	62,109	0	0	0	-62,109	-100.00
611-705 NSP 3	1,250,000	0	3,972	0	5,182	5,182	1,210	30.46
611-990 TRANSFERS BETWEEN FUNDS	0	0	2,676	2,676	0	0	-2,676	-100.00
FUND TOTAL *	1,740,649	391,981	606,059	118,008	76,182	76,182	-529,877	-87.43%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

COMM DEV BLOCK GRANT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
621-660-399000 FUND BALANCE APPROPRIATED	0	0	-356,848	0	0	0	356,848	-100.00%
621-717-329000 INTEREST	7	19	0	22	0	0	0	0 %
621-720-329000 INTEREST	-1,091	-806	0	-565	0	0	0	0 %
621-720-349130 COMM. DEVELOPMENT GRANT	521,927	419,860	1,713,201	435,858	715,851	715,851	-997,350	-58.22%
621-721-335660 REPAYMENT/LOAN-HOME OWNER	7,682	6,926	4,500	9,540	8,782	8,782	4,282	95.16%
621-721-336443 REIMBURSEMENT-PROCARD	130	181	0	140	0	0	0	0 %
621-990-397611 TRANSFER FROM GEN. FUND STIMULUS	0	0	1,338	1,338	0	0	-1,338	-100.00%
FUND TOTAL *	528,654	426,179	1,362,191	446,333	724,633	724,633	-637,558	-46.80%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

COMM DEV BLOCK GRANT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
621-421 HUMAN RESOURCES	0	275	0	0	0	0	0	0.00
621-717 IND. DEVLPMNT - IDA	6,735	0	9,180	0	0	0	-9,180	-100.00
621-720 ADMINISTRATION	129,292	119,201	279,455	130,201	172,107	172,107	-107,348	-38.41
621-721 C D / HOUSING REHAB	384,569	311,241	1,054,059	337,125	543,703	543,703	-510,356	-48.42
621-734 FAIR HOUSING & COUNSEL	7,291	6,926	17,208	6,774	8,823	8,823	-8,385	-48.73
621-990 TRANSFERS BETWEEN FUNDS	0	1,202	2,289	2,289	0	0	-2,289	-100.00
FUND TOTAL *	527,888	438,845	1,362,191	476,389	724,633	724,633	-637,558	-46.80%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

108 LOAN-DOWNTOWN REVITA

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
622-660-399000 FUND BALANCE APPROPRIATED	0	0	75,100	0	2,820	2,820	-72,280	-96.25%
622-718-329000 INTEREST	0	14	0	96	0	0	0	0 %
622-718-335670 REPAYMENT/LOAN-INVESTOR	27,534	16,680	18,400	16,680	16,680	16,680	-1,720	-9.35%
FUND TOTAL *	27,534	16,694	93,500	16,776	19,500	19,500	-74,000	-79.14%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

108 LOAN-DOWNTOWN REVITA

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
622-718 108 GUARANTEED LOAN	18,636	18,526	93,500	19,360	19,500	19,500	-74,000	-79.14
FUND TOTAL *	18,636	18,526	93,500	19,360	19,500	19,500	-74,000	-79.14%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

HOME INVESTMENT TRUST FUN

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
624-660-399000 FUND BALANCE APPROPRIATED	0	0	-459,766	0	0	0	459,766	-100.00%
624-719-329000 INTEREST	-1,010	-739	0	-522	0	0	0	0 %
624-719-335000 MISCELLANEOUS	0	0	900	900	0	0	-900	-100.00%
624-719-335660 REPAYMENT/LOAN-HOME OWNER	30,858	30,565	14,710	26,816	20,563	20,563	5,853	39.79%
624-719-336020 IT AND COMMUNICATIONS REIMB - RIC	2,051	3,093	3,300	3,932	4,000	4,000	700	21.21%
624-719-336443 REIMBURSEMENT-PROCARD	61	79	0	75	0	0	0	0 %
624-719-349100 FEDERAL HOME PROGRAM	118,201	534,288	2,528,279	494,759	545,877	545,877	-1,982,402	-78.41%
624-719-349160 HOME-DOWNPYMT INITIATIVE	172,083	273,966	0	99,682	0	0	0	0 %
624-719-383150 SALE OF REAL PROPERTY	6	0	73,850	118,698	0	0	-73,850	-100.00%
624-990-397611 TRANSFER FROM GEN. FUND STIMULUS	0	0	1,338	1,338	0	0	-1,338	-100.00%
FUND TOTAL *	322,250	841,251	2,162,611	745,677	570,440	570,440	-1,592,171	-73.62%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

HOME INVESTMENT TRUST FUN

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016	2015 - 2016	*INCREASE / DECREASE*	
					CITY MANAGER PROPOSAL	COUNCIL ADOPTED	AMOUNT	%
624-421 HUMAN RESOURCES	0	275	0	0	0	0	0	0.00
624-719 HOME PROGRAM	361,374	794,375	2,121,185	660,435	528,689	528,689	-1,592,496	-75.08
624-738 HOME SOFT COSTS	39,621	40,226	40,281	40,006	41,751	41,751	1,470	3.65
624-990 TRANSFERS BETWEEN FUNDS	0	26	1,145	1,145	0	0	-1,145	-100.00
FUND TOTAL *	400,995	834,902	2,162,611	701,586	570,440	570,440	-1,592,171	-73.62%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

OCCUPANCY TAX

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
628-720-340000 OCCUPANCY TAX	462,765	474,255	475,000	567,496	484,500	484,500	9,500	2.00%
FUND TOTAL *	462,765	474,255	475,000	567,496	484,500	484,500	9,500	2.00%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

OCCUPANCY TAX

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
628-720 ADMINISTRATION	462,765	474,255	475,000	514,553	484,500	484,500	9,500	2.00
FUND TOTAL *	462,765	474,255	475,000	514,553	484,500	484,500	9,500	2.00%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

DOWNTOWN MUNICIPAL SVCS DIS

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
629-329-329000 INTEREST	250	199	0	156	0	0	0	0 %
629-592-301010 AD VALOREM TAXES CURR YR	115,209	117,095	115,023	117,362	115,456	115,456	433	0.38%
629-592-301020 AD VALOREM TAXES PRIOR YR	2,827	5,566	5,000	5,062	5,000	5,000	0	0 %
629-592-317000 TAX PENALTIES & INTEREST	0	1	0	0	0	0	0	0 %
629-592-329460 VEHICLE TAX INVESTMENT ALLOCATION	0	0	0	0	0	0	0	0 %
629-592-331000 RENTS & CONCESSIONS	800	1,500	0	1,610	600	600	600	0 %
629-592-335200 PARKING LOT LICENSE FEE	960	960	960	960	960	960	0	0 %
629-592-335460 EXCESS FUNDS FROM TAG AND TAX TOC	0	98	0	0	0	0	0	0 %
629-592-336443 REIMBURSEMENT-PROCARD	20	41	0	94	0	0	0	0 %
629-660-399000 FUND BALANCE APPROPRIATED	0	0	90,292	0	9,669	9,669	-80,623	-89.29%
FUND TOTAL *	120,067	125,459	211,275	125,245	131,685	131,685	-79,590	-37.67%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

DOWNTOWN MUNICIPAL SVCS DIS

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
629-592 DOWNTOWN DEVELOPMENT	34,422	66,970	151,275	61,357	62,685	62,685	-88,590	-58.56
629-990 TRANSFERS BETWEEN FUNDS	60,000	60,000	60,000	60,000	69,000	69,000	9,000	15.00
FUND TOTAL *	94,422	126,970	211,275	121,357	131,685	131,685	-79,590	-37.67%

CITY OF GASTONIA
 COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

INFRASTRUCTURE REHABILITAT

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
687-660-399000 FUND BALANCE APPROPRIATED	0	0	352,665	0	0	0	-352,665	-100.00%
687-680-331700 ARTS ON MAIN LEASE REVENUE	17,214	18,301	10,000	15,931	10,000	10,000	0	0 %
687-680-331701 ARTS ON MAIN GALLERY COMMISSIONS	4,359	3,635	3,500	2,047	3,500	3,500	0	0 %
687-720-329000 INTEREST	313	379	200	740	200	200	0	0 %
687-720-331030 CELLULAR TOWER RENTAL	68,714	81,286	97,920	135,131	97,920	97,920	0	0 %
687-720-336443 REIMBURSEMENT-PROCARD	120	6	0	192	0	0	0	0 %
687-720-383160 SALE OF SURPLUS REAL PROP	20,217	45,632	0	61,135	0	0	0	0 %
687-896-383160 SALE OF SURPLUS REAL PROP	82,525	0	0	0	0	0	0	0 %
FUND TOTAL *	193,462	149,238	464,285	215,176	111,620	111,620	-352,665	-75.96%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

INFRASTRUCTURE REHABILITAT

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
687-680 ARTS ON MAIN	33,062	40,008	73,410	55,514	31,588	31,588	-41,822	-56.97
687-720 ADMINISTRATION	38,833	9,024	81,347	10,496	4,632	4,632	-76,715	-94.31
687-892 CAPITAL RESERVE	0	0	197,401	0	75,400	75,400	-122,001	-61.80
687-896 GO BOND PROPERTIES	0	0	112,127	0	0	0	-112,127	-100.00
FUND TOTAL *	71,895	49,032	464,285	66,011	111,620	111,620	-352,665	-75.96%

CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

POLICE MEMORIAL TRUST

REVENUES BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
775-521-329000 INTEREST	-16	-11	0	-6	0	0	0	0 %
775-521-335260 SALE OF PROMOTIONAL ITEMS	226	130	2,000	110	2,000	2,000	0	0 %
775-521-336443 REIMBURSEMENT-PROCARD	92	0	0	0	0	0	0	0 %
FUND TOTAL *	302	119	2,000	104	2,000	2,000	0	0.00%

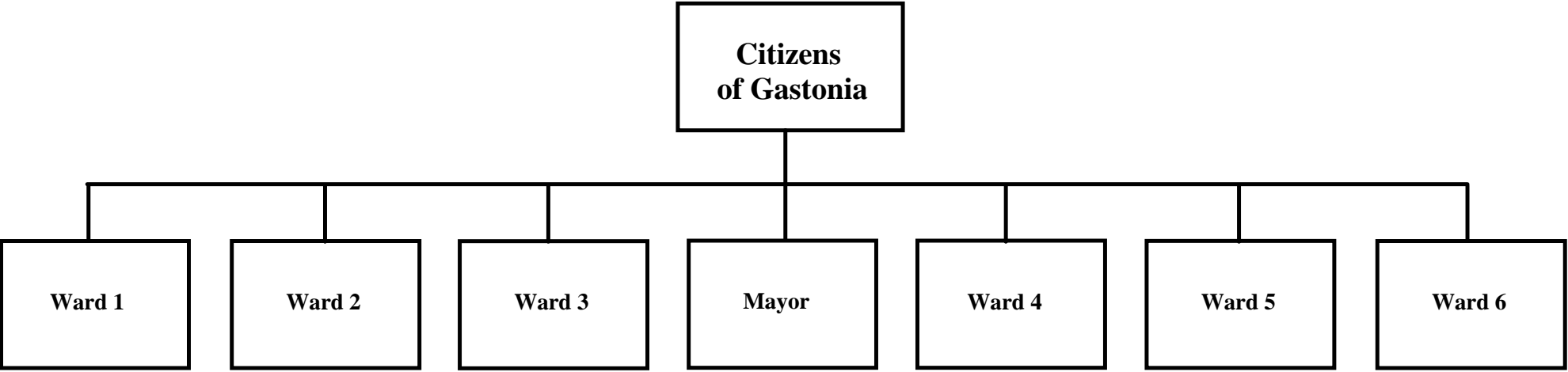
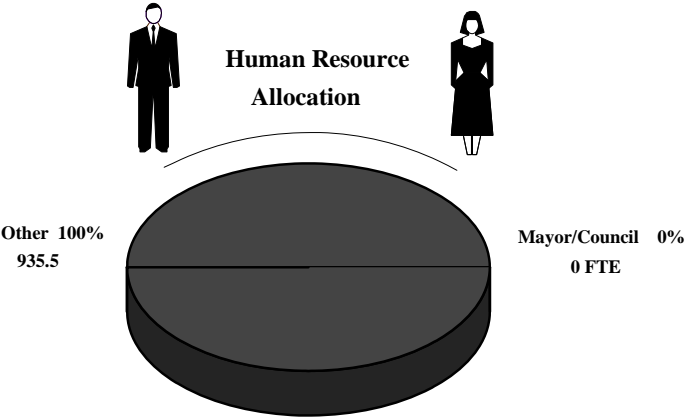
CITY OF GASTONIA
COMPARASION OF FY 2014 - 2015 TO FY 2015 - 2016 MANAGER'S PROPOSAL

POLICE MEMORIAL TRUST

APPPROPRIATIONS BY FUND

ACCOUNT NUMBER AND DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 ACTUAL	2015 BUDGET	YTD	2015 - 2016 CITY MANAGER PROPOSAL	2015 - 2016 COUNCIL ADOPTED	*INCREASE / DECREASE*	
							AMOUNT	%
775-521 POLICE MEMORIAL TRUST	0	0	2,000	200	2,000	2,000	0	0.00
FUND TOTAL *	0	0	2,000	200	2,000	2,000	0	0.00%

Mayor & Council



CITY COUNCIL

MISSION STATEMENT

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

CORE BELIEFS/VALUES

We will accomplish our mission through these core beliefs and values:

- We believe in dedicated, productive, and enthusiastic effort.
- We believe in competence, responsiveness, and professionalism.
- We stress compassion, fairness, and equity.
- We promote teamwork and a respect for diverse ideas and opinions.
- We believe that balance is necessary when weighing immediate versus long-term needs.

- We insist upon accountability to maintain public trust.
- We value and encourage citizen participation in government and its decision-making process.
- We believe in the creation of economic opportunity for all citizens.
- We promote ethics and morality in all that we do.
- We value our natural resources and will strive to achieve a sustainable environment.

FISCAL YEAR 2016 GOALS

- Continue fiscally responsible measures to balance current and future City budgets by evaluating and applying various initiatives including those aimed at consolidation, restructuring, privatization, creative health care cost containment; and the freezing of non-critical hiring; we will work to share cuts and sacrifices equitably.
- Insist upon and promote government accountability consistent with that of the private sector.
- Position the City to compete for Foundation, Federal, and/or State Grant programs.

- Develop a strategic plan to stabilize and grow no-property tax, General Fund Revenues in light of the severe limitations placed on the City's General Fund by the Interlocal Agreement on Sales Tax distributions.
- Complete the design and construct the elements of transportation approved by the G.O. Bond.
- Maintain the General Fund balance at a target level of 12% of yearly budgeted expenditures, but in any circumstance to maintain a level acceptable to both the North Carolina Local Government Commission and Bond Rating Agencies.
- Continue the phased revitalization of Center City through the implementation of the strategic plan for targeted investment in, and focus on, identified catalyst projects.
- Effectuate the phased implementation of streetscape improvements to targeted and prioritized segments of Franklin Boulevard, U.S. 321, and other high-profile corridors.
- Implement the plans for the comprehensive funding and operation of all Solid Waste Management programs that better match usage to cost, encourages recycling and waste reduction.
- Proactively target and reduce street crime with an ongoing and relentless attack on removing guns, gangs, and drugs from the community.
- Complete the projects to further enhance Lineberger Park; and extend Greenway connectivity to additional destination-connection points Citywide.
- Proactively pursue additional enhancements to assure greater safety and capacity at the I-85/US 321 interchange as well as the greenway connection.
- Continue targeted efforts toward the economic revitalization of Center City neighborhoods including Highland/Northgate Loray and Airline/Gaston areas.
- Establish a police substation within the first-phase of the Loray Mill redevelopment.
- Continue to develop cost containment initiatives for the City's self-funded employee Health Care coverage program; including further changes to plan design which will demand greater self-direction and incentivize wellness and prevention.
- Support City Electric Utility, while mitigating the effects of wholesale rate increases on customers.
- Continue to move forward with and implement the consolidation of water and sewer infrastructure and facilities on a multi-jurisdictional basis, where such partnerships can prove beneficial to the City.
- Continue to make decisions with an eye toward achieving fiscal health and sustainability for all City funds.
- Develop and support effective funding strategies for infrastructure maintenance, replacement, and expansion that will prove equitable to tax and fee payers.
- Embrace and support regional cooperation to ensure general prosperity and a quality, sustainable environment.

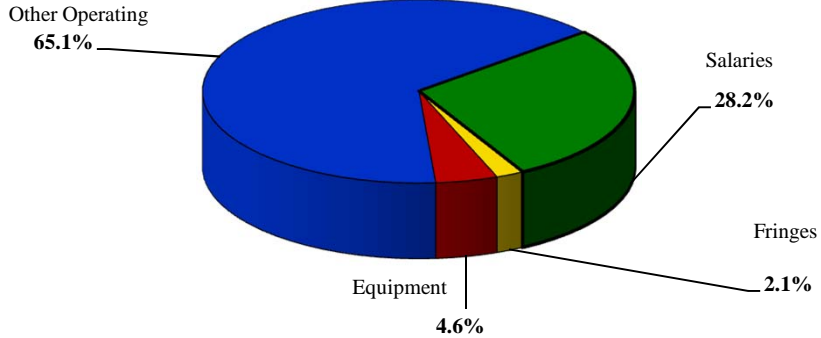
- Emphasize and support cost-effective economic development initiatives with a focus on creating new jobs and private-sector investment in Gastonia.
- Support and approve citywide compensation policies and systems which value and reward effort, achievement, and innovation.
- Plan for and begin implementation of phased efforts to decrease the General Fund subsidy to the Schiele Museum.
- Emphasize and support enhancements to Public Safety within budgetary limitations.
- Assure that policies and actions will result in growth that is economically advantageous and fully self-sustaining.
- Create new internal culture for development; business friendly government; insure “success” of business development.
- Recruit large businesses Downtown.
- Focus on sale of City surplus property; consider use of outside realtors, auctions, website listing and other methods.
- Continue to keep all options open for Highland commercial site with regard to retail site development and water treatment plant renovation.
- Continue to focus efforts on west side with regard to master planning and infrastructure investments.
- Continue to pursue electric wholesale power cost equity through ElectriCities; continue to monitor overall evolution of Duke/Progress merger and related issues as to impact to Gastonia.
- Pursue opportunities with other municipalities and the County to encourage water and sewer consolidations, interconnects, and extensions.
- Evaluate marketing plan for Gastonia Conference Center, review monthly budgets and operating costs.
- Work with Gaston County to pursue development opportunities at the old Arlington School site.
- Consider alternatives for employee compensation, such as a one-time bonus and/or additional vacation/holiday time in lieu of a wage increase.
- Public safety remains a priority. Ensure that adequate resources are available.
- Complete the evaluation Water Treatment Plant options for long-term operability.
- Solicit more Municipal Services District business involvement in City-related decision process.
- Continue evaluation of overall incentive program with regard to retail, non-medical, professional, and general office. Emphasize/encourage hiring of county residents. Evaluate incentives for small (existing) businesses.

- Continue Economic Development Division (EDD) performance-based program.
- Make decision regarding the Multi-Modal Transportation following the completion of the Environment Study.
- Continue to review and advocate for Gastonia's Legislative Agenda.
- Target commercial, office and industrial properties City-wide that are undeveloped or under developed for economic development.

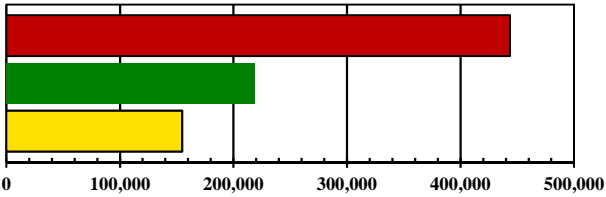
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
MAYOR/COUNCIL	Budget Code: 110-410				
Salaries	124,950	124,980	124,980	0	0
Fringes	9,192	9,194	9,203	9	0.1
Equipment	0	18,300	20,600	2,300	12.57
Other Operating	239,386	193,775	288,923	95,148	49.1
Sub-Total	373,529	346,249	443,706	97,457	28.15
DEPARTMENT TOTALS					
Salaries	124,950	124,980	124,980	0	0
Fringes	9,192	9,194	9,203	9	0.1
Equipment	0	18,300	20,600	2,300	12.57
Other Operating	239,386	193,775	288,923	95,148	49.1
TOTAL EXPENDITURES	373,529	346,249	443,706	97,457	28.15
TOTAL REVENUES	248,504	218,940	218,940	0	0
ENTERPRISE REIMB.	129,159	119,715	154,854	-35,139	-29.35
FUNDING (+ OR -)	-4,135	7,594	69,912	-62,318	

Mayor/Council
.21% of Operating Budget

Departmental Allocations



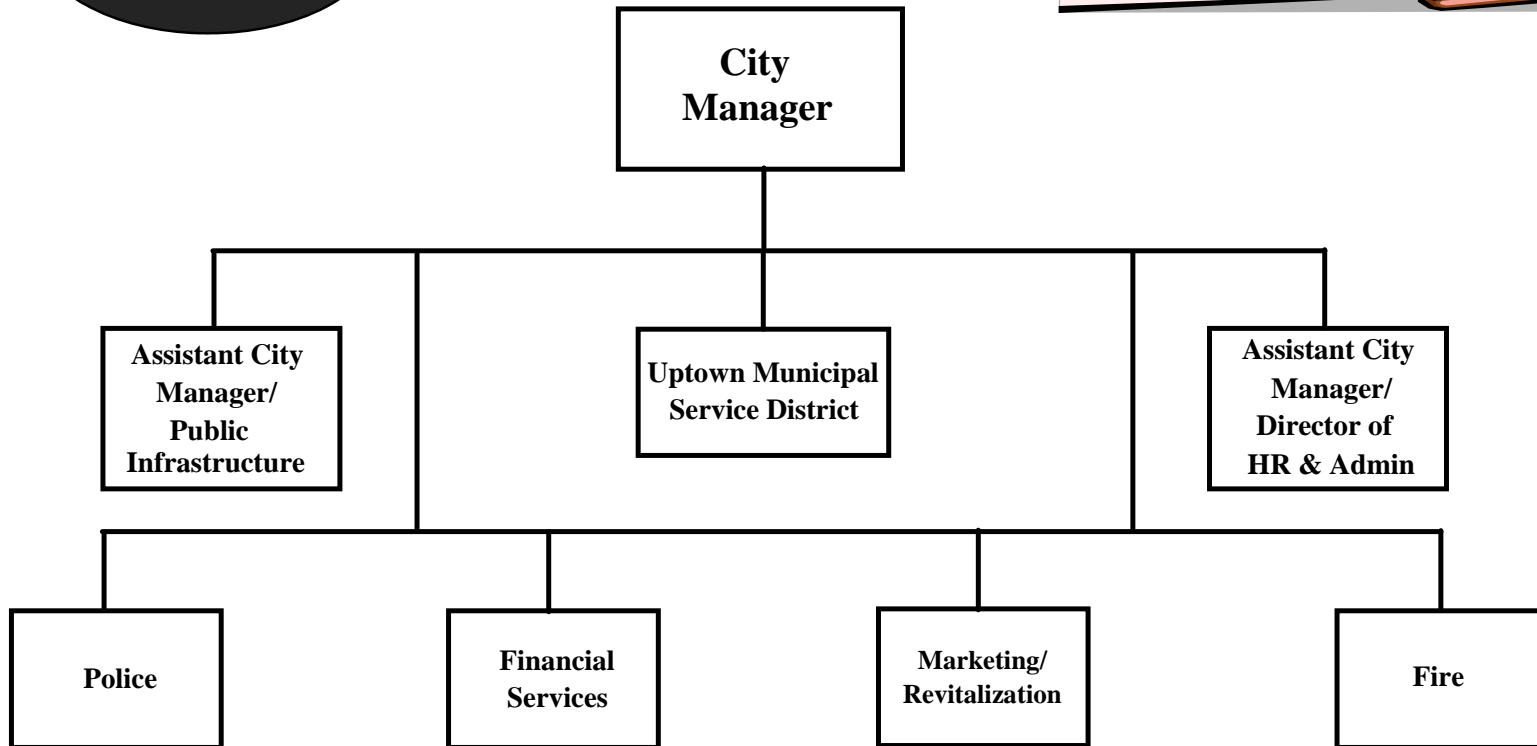
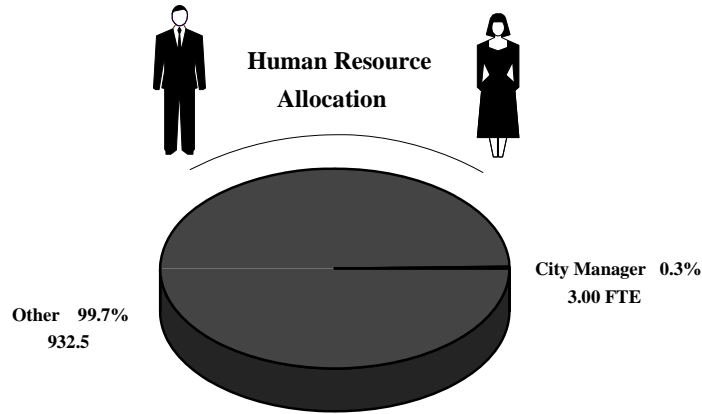
Expenditures
Revenues
Enterprise Reimbursement



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



City Manager



CITY MANAGER

MISSION STATEMENT

To 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 its 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.

FISCAL YEAR 2016 OBJECTIVES

- To administer thoughtfully any fiscal measures instituted in response to economic conditions and changes instituted by the State and Federal governments. Reorganization and restructuring of jobs will be necessary to address changing needs and limited resources.
- To simplify regulations and municipal processes to ease the burden for our customers and to achieve internal efficiencies.
- To work to stabilize and grow all City Revenues.
- To efficiently design and construct elements of transportation infrastructure approved by the General Obligation Bonds.
- To manage the City's General Fund Balance at a level acceptable to both the North Carolina Local Government and bond rating agencies and not below 12% of yearly budgeted expenditures.
- To work to achieve fiscal health and sustainability for all City Funds.
- To plan and implement focused revitalization of Center City through strategic investments, new and expanded business opportunities.
- To continue the implementation of streetscape improvements to targeted and prioritized segments of Franklin Boulevard, U.S. 321, and other high-profile corridors.
- To focus Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, and illegal drugs.

- Evaluate body camera programs and technology to select the best equipment and procedures.
- Engage neighborhoods with strategies that reduce crime in residential neighborhoods and commercial properties.
- Utilize private laboratories to secure better and faster results.
- To grow “Quality-of-Life” opportunities and extend Greenway connectivity to additional destination-connection points Citywide.
- Consider the development of a Central-City Baseball Park and redevelopment of surrounding properties and determine if a financial plan for implementation is feasible.
- To work with NCDOT, Gaston County, and others to productively plan for and assure improvements to the I-85/U.S. 321 interchange, the Garden Parkway as well as other important transportation projects.
- To continue targeted efforts for neighborhood improvement and economic revitalization for City Center neighborhoods.
- To assist with the implementation of the Loray Mill redevelopment, implementation of the Village Plan, establishment of the Western Police District Station, and subleasing City leased space.
- To maintain a quality and affordable Health Insurance Program for the City employees and their dependents. Employee focus groups will be used as we incentivize wellness and prevention initiatives..
- Maintain fiscal stability of the City Electric Utility, while mitigating the effects of wholesale rate increases on customers.
- To prepare for, support, and implement the possible consolidation of water and sewer infrastructure and facilities on a multi-jurisdictional basis, where such partnerships can prove beneficial.
- To develop customer service processes within all City departments that emphasize and promote fair, prompt, and courteous service to all sectors of the community. This should include opportunity for customer feedback and changes to service delivery based on that feedback.
- To ensure that City departments value and practice interdepartmental cooperation.
- To work toward constant and ongoing increases to productivity throughout the City organization with an emphasis on communication.
- To develop effective funding strategies for infrastructure maintenance, replacement, and expansion.
- To recommend and implement policies and strategies which will safeguard the natural environment and create long-term economic sustainability.
- To continue to work on regional issues with surrounding cities and counties.
- To look for opportunities to reduce operating costs through cooperative agreements with other jurisdictions and through

privatization and/or consolidation where feasible and in the public's interest.

- To emphasize economic development initiatives with a focus on creating new jobs and private investment in Gastonia. To work with EDC, GDDC, Chamber of Commerce, and others to promote Gastonia as a preferred business location.
- To work toward citywide compensation, recognition, and promotion policies which both value and reward effort, achievement, and innovation.
- To develop a financial plan for the Schiele Museum that is more broadly based in recognition of its status as a regional asset with limited local revenue generation opportunities. Efforts to develop a major endowment will continue.
- To extend economic development and neighborhood improvement to the Loray community and surrounding neighborhoods.
- To implement the plans for the operation of all Solid Waste management programs encouraging recycling, waste reduction and efficient operations.
- To refine West Gastonia plans for neighborhood improvements and focus on the West Franklin Boulevard Corridor.
- To work cooperatively with our Federal and State representatives, County Commissioners, School Board, and our neighboring municipalities.
- To work with the NC Department of Transportation and the MPO to development transportation improvements identified

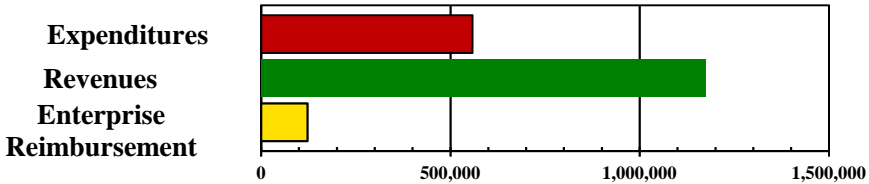
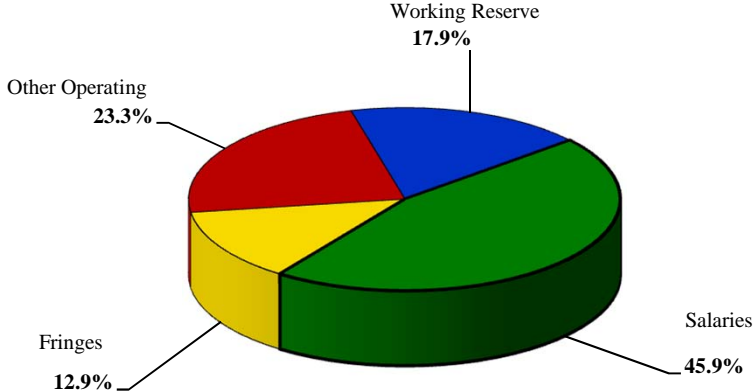
on the Urban Area Needs List and Transportation Improvement Plan.

- To encourage the continued development of effective safety programs for citizens and employees using best practices.
- To begin an Economic Development Initiative that identifies key commercial, industrial and office properties that are available for development City-wide.
- To organize and publish City personnel policies into a handbook for all City employees.
- To continue the work to develop program budgets within each City department.
- To improve materials that assist customers in processing building and development applications within the City.

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
CITY MANAGER Budget Code: 110-420, 110-660					
Salaries	247,199	252,070	256,334	4,264	1.69
Fringes	65,812	69,154	71,879	2,725	3.94
Other Operating	42,283	73,863	67,487	-6,376	-8.63
Working Reserve	0	222,447	100,000	-122,447	-55.05
Sub-Total	355,293	617,534	495,700	-121,834	-19.73
UPTOWN MUNICIPAL SERVICES DISTRICT Budget Code: 629-592, 629-990					
Other Operating	66,970	70,500	62,685	-7,815	-11.09
Working Reserve	0	80,775	0	-80,775	-100
Sub-Total	66,970	151,275	62,685	-88,590	-58.56
DEPARTMENT TOTALS					
Salaries	247,199	252,070	256,334	4,264	1.69
Fringes	65,812	69,154	71,879	2,725	3.94
Other Operating	109,253	144,363	130,172	-14,191	-9.83
Working Reserve	0	303,222	100,000	-203,222	-67.02
TOTAL EXPENDITURES	422,263	768,809	558,385	-210,424	-27.37
TOTAL REVENUES	125,155	3,421,770	1,174,213	-2,247,557	-65.68
ENTERPRISE REIMB.	53,559	121,402	122,768	-1,366	-1.13
FUNDING (+ OR -)	243,549	-2,774,363	-738,596	-2,035,767	

City Manager
.26% of Operating Budget

Departmental Allocations



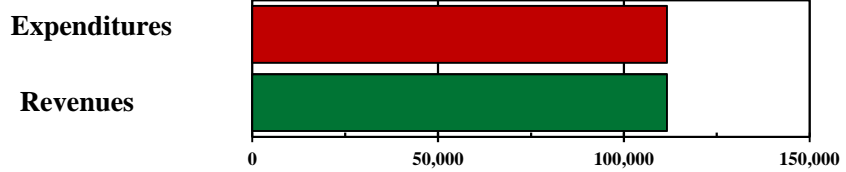
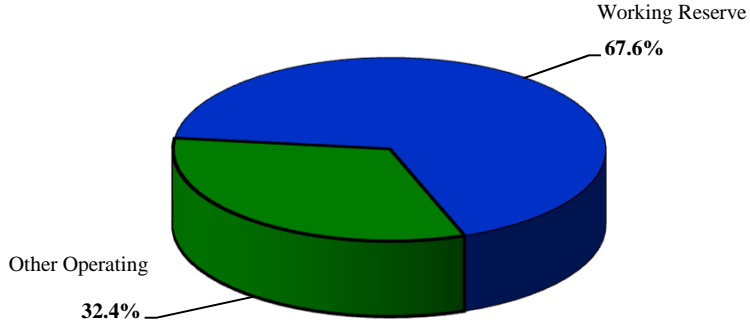
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.



DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
INFRASTRUCTURE REHAB					
Budget Code: 687-680, 687-720, 687-892, 687-896					
Other Operating	49,032	154,757	36,220	-118,537	-76.60
Working Capital Reserve	0	309,528	75,400	-234,128	-75.64
Sub-Total	71,895	464,285	111,620	-352,665	-75.96
DEPARTMENT TOTALS					
Other Operating	49,032	154,757	36,220	-118,537	-76.60
Working Capital Reserve	0	309,528	75,400	-234,128	-75.64
TOTAL EXPENDITURES	71,895	464,285	111,620	-352,665	-75.96
TOTAL REVENUES	104,531	76,700	111,620	34,920	45.53
FUNDING (+ OR -)	161,392	33,518	0	-33,518	

Infrastructure Rehab .05% of Operating Budget

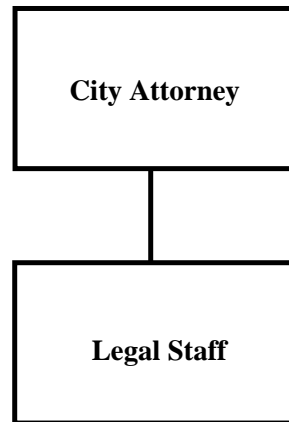
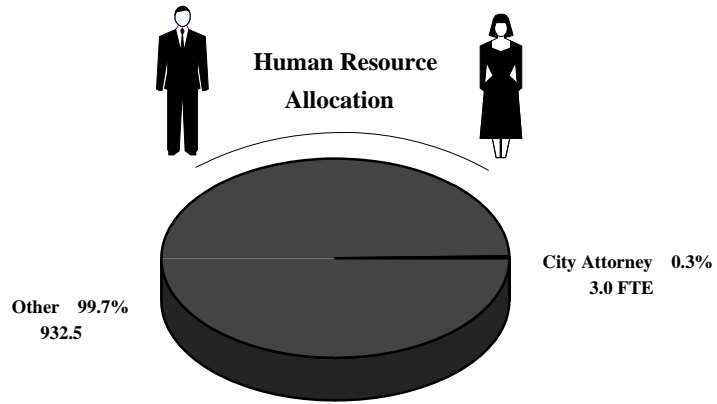
Departmental Allocations



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



City Attorney



CITY ATTORNEY

MISSION STATEMENT

The City Attorney's office provides legal counsel and representation to the City Council, City Manager, department heads, city-appointed boards and commissions, and city staff. The City Attorney is appointed by and reports to the City Council. Our mission is to represent and protect the interests of the City of Gastonia. The office provides legal advice at Council meetings, performs legal research, 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 counsel when necessary. The Police Attorney provides legal advice and interpretation to the City Police Department, and advises and instructs officers on ever-changing laws and court rulings.

FISCAL YEAR 2014-15 ACCOMPLISHMENTS

- Artspace – research, negotiate & draft Redevelopment Agreement for W. Franklin Blvd. property
- Conference Center – Legal advice & representation with regard to transitioning to new management team; negotiate and draft transition management agreement
- Staggered Terms Charter Amendment
- Webb Theater – Legal advice & representation with regard to termination of current lease; negotiations with regard to reutilization of the space
- Dr. Martin Luther King, Jr. Way – advice, research & drafting of Resolutions and Public Notices regarding proposed street name change
- Research & advice to Council and staff regarding railroad right-of-way abandonment, Rails to Trails, Greenways, and the I-85/US 321 interchange project
- Negotiate settlement of \$99,500 from D&B Utility Construction for damage to City sewer on Second Ave
- Acquired 2 right-of-way easements for road widening on Myrtle School Road through litigation
- Work with Community Development staff and HUD officials on repayment of Section 108 loan debt and providing security for other outstanding loans with regard to the Webb Theater renovation, the Gateway Apartments project and the Highland neighborhood property acquired near the City's water plant
- Vance Street Parking Lots for Optimist Park – Work with Firestone Fibers & Textile to finalize acquisition of 2 lot on Vance Street to be used for parking at Optimist Park

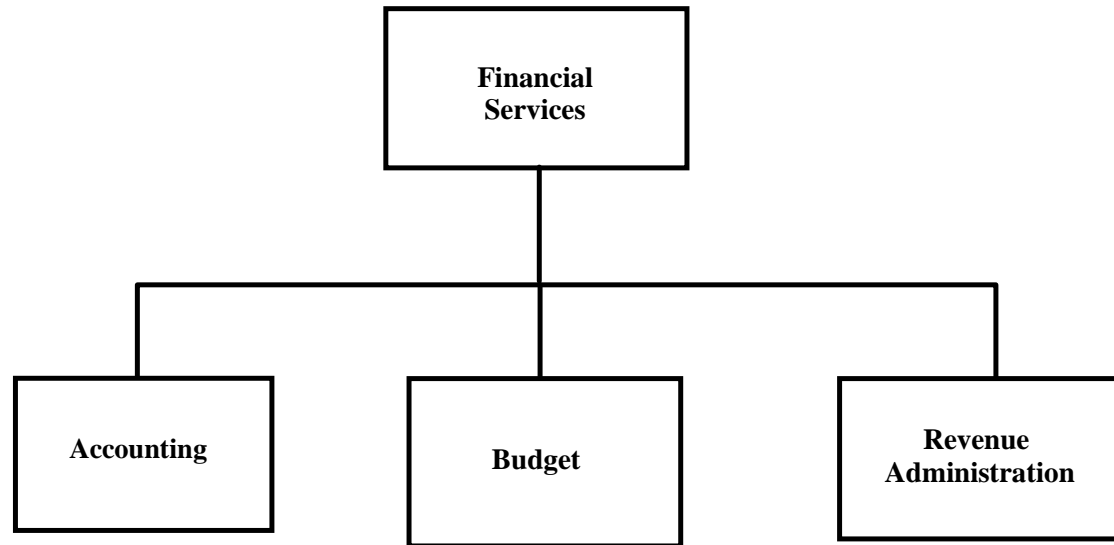
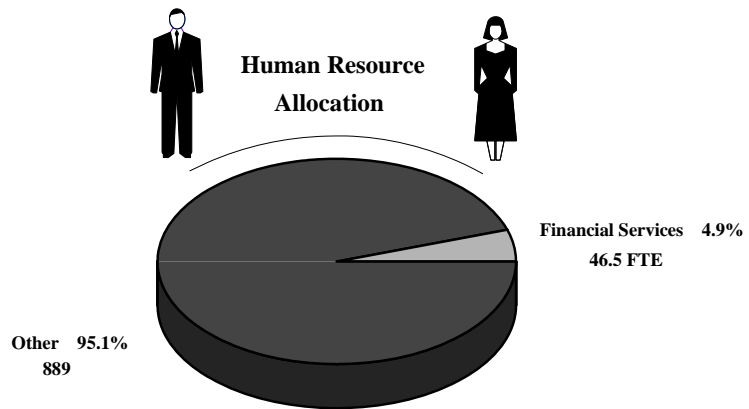
- Loray Mill - Continued legal advice and document preparation for staff and developers with regard to the Loray Mill redevelopment
- Parks & Rec Fee Repeal – Provide legal advice and draft ordinance to implement Council’s direction to repeal the Parks & Recreation fees
- Water Treatment Plant Upgrade – continued advice and document preparation for upcoming plant renovations including drafting on Policy on Prequalification of Contractors
- Tourism Development Authority – work with staff and GTDA with regard to the contract for the group sales position
- Zoning – Advice & consultations with Council & Staff with regard to various rezonings throughout the year including Carrouthers, Powell Property, Lineberger property and others
- Negotiate with Park Sterling Bank regarding the City’s remainder interest in several lots on Cherry Street and implement upset bid sale of same from City to Park Sterling
- ABC Board – advice & research to Council re ABC Board issues including real property transactions
- New Hope Road widening – meetings, advice and research to Council and staff concerning the acquisition of ROW for the upcoming New Hope Road widening project
- Human Resources – advice and research to management regarding numerous employee issues including grievances, disciplinary appeals, and workers comp claims
- Resolution of Pole Use Agreement with Time Warner Cable
- Advice and assistance concerning public records requests
- Advised Code Enforcement on minimum housing cases and representation of Division in District Court.
- Represented City in various hearings before the Employment Security Commission.
- Prepared City’s response to EEOC with regard to employee charge of discrimination.
- Use of Force incidents have necessitated much advice & research by the City Attorney and the Police Attorney
- Police Attorney managed all claims and litigation against the City involving the Police Department.
- Police Attorney provided legal advice to Chief of Police, City Attorney, City Manager’s Office, city Human Resources Department and GPD Command Staff on numerous issues and cases including matters related to employment law, disciplinary actions, state and federal legislation, criminal law, civil litigation, contracts, ordinances, and policy and management issues, and worked with members of the District Attorney’s office on several legal issues.
- The Police Attorney provided legal advice on a daily basis to officers, supervisors, investigators, specialized units (e.g., Vice, SCU, CSI, Property, K-9) and other City personnel on a wide variety of legal issues including responding to public records requests.

FISCAL YEAR 2016 OBJECTIVES

- Provide input for negotiations and innovative deal structuring for ongoing and future downtown development projects, including the Webb Theater, Lawyers Building, Conference Center, and ArtSpace
- Continue to assist with issues that arise from the Loray Mill and Loray Mill Village redevelopment.
- Provide support to retained council and city staff with issues that arise with regard to the water treatment plant upgrade
- Legal staff will continue negotiations with surrounding communities on water and sewer issues as those in our region continue to seek more partnerships and collaborative efforts with regard to the provision of utility services.
- Provide legal counsel and draft appropriate contracts, deeds, and other documentation, as necessary, to facilitate any initiatives approved by the City Council.
- Maintain positive working relationships with all of our customers – City Council, city staff, and the public.
- Continue development of in-house expertise on environmental law issues affecting municipal liability, especially water conservation, wastewater treatment and discharge, and storm water regulations promulgated by State and Federal authorities.
- Development of in-house legal expertise in real estate and litigation matters through additional training of existing staff. Litigation includes enforcement actions for zoning and minimum housing violations, tort claims, and other claims for which special subject expertise is not required.
- Continue development of in-house expertise in labor law to meet the changing body of law concerning employer and employee relationships including the Americans with Disabilities Act, the Family Medical Leave Act and Workers Compensation.
- The Police Attorney will maintain an active liaison with the local bar, District Attorney's office, members of IACP-Legal Officers Section, judges, and other members of the law enforcement community to build and maintain effective working relationships for the City.



Financial Services



FINANCIAL SERVICES DEPARTMENT

MISSION STATEMENT

The Financial Services Department will consistently support the City of Gastonia through financial accountability and exceptional customer service to all customers. The Motto of the department is “Working Together, Finding Solutions, and Exceeding Expectations”.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Accounting

Received the Government Finance Officers’ Association Certificate of Achievement for Excellence in Financial Reporting Award for the Comprehensive Annual Financial Report (CAFR) covering the fiscal year ending June 30, 2013, and we are awaiting the results of the June 30, 2014 submission.

Coordinated and provided assistance in support of the City’s annual audit. Additionally, the auditors identified no matters surrounding internal controls that required disclosure in a management letter. Submitted the audit to the LGC by the October 31, 2014 deadline.

Complied with IRS Arbitrage Rebate Reporting Regulations for all appropriate debt issues and complied with the current year compliance requirements related to the Securities Exchange Commissions’ Continuing Disclosure requirements surrounding the City’s public debt issues.

Worked with the accounting staff to expedite the closing of each month no later than the 10th of the following month. This action enables the Budget office to process the Monthly Financial Statement more timely for the review of the City Manager and City Council.

With the assistance of all departments, provided timely month-end general ledger financial information for management purposes.

Reviewed, tested, and recommended safeguarding and reporting internal control enhancements for cash collection processes that transpire outside of the City’s central collection division.

Continued to review and analyze the newly implemented financial accounting and reporting software for effectiveness and efficiency of its accounting and reporting capabilities.

Collaborated with Technology Services and Human Resources to distribute payroll direct deposit notifications via electronic means and also to update the payroll system for annual benefits open enrollment through employee access to an Eden Human Resources web portal.

Budget

Prepared the Fiscal Year 2015 operating and capital budgets and presented to Council on April 25, 2014.

Submitted the Fiscal Year 2015 Annual Budget to the Government Finance Officers Association and received the Government Finance Officers Distinguished Budget Award. This is the twenty-second year in a row the City has received this prestigious award.

Continued to improve the quality of the City's Annual Budget to meet Government Finance Officers Association standards and make it a more useful tool for the operating departments.

Worked with Technology Services to produce required system reports for Budget reporting from the Eden Administrative System.

Worked with Technology Services to implement OpenGov, a web-based software which will allow City management to share financial data with elected officials and the public to improve communication and build trust by being more transparent.

Worked with the accounting staff to expedite the closing of each month no later than the 10th of the following month. This action enables the Budget office to process the Monthly Financial Statement more quickly for the review of the City Manager and City Council.

Revenue Administration

Provided professional, timely, courteous, and accurate services to all utility customers, citizens, and all other internal and external customers, while ensuring that all customer accounts are billed accurately, and monies collected and accounted for properly.

Worked with Technology Services to make enhancements to the Automated Customer Service Line (IVR System) for utility customers.

Completed renovation of Customer Service Division and added another full-time CSR position to handle additional call volume and customer requests.

Renegotiated contract with Online Utility Exchange to lower commission rate, send residential accounts more often and also allow them to take over the responsibility of sending Adverse Action letters for credit inquiries on customers applying for new utility service.

Worked with the Electric Department and Technology Services to implement a pilot program for electric smart meter technology.

Replaced outdated inserter and mail equipment used for processing utility bills, payroll and general City mail.

Worked with Technology Services on the implementation of an Online Customer Self Service system whereby customers can view account activity, sign up for e-billing and place certain types of service requests.

Invested idle cash in investments eligible under NCGS 159-30 to maximize interest earnings while maintaining liquidity needed to manage monthly cash flow needs.

Began the process of upgrading existing kiosk units and the purchase and implementation of two additional units.

Provided continued training of all Customer Services staff to assure that we can provide quality customer service.

Purchasing and Warehouse

The main Warehouse had another one of its best annual inventories ever. We were able to surpass the 90% lot number accuracy benchmark once again.

We rolled out a new citywide copier program. Reviewed and optimized the number of units, for the most economical use, as well as expanding the functionality to best serve departments throughout the city.

We completed adopting procedures and policies to maximize the utilization of the new contract system, to scan contracts, utilize the workflow function and streamline the review and approval process.

We maintained efficient levels of materials and supplies at the Garage Parts Room. We were able to surpass the 90% lot number accuracy benchmark.

Review and evaluate a new NAPA proposal to operate the Garage Parts Room. Make final recommendation whether or not revisiting the outsourcing this function makes sense for the City.

FISCAL YEAR 2016 OBJECTIVES

Accounting

Submit the June 30, 2015, City of Gastonia Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting Award program.

Continue to ensure compliance with the IRS guidelines concerning arbitrage and continue to ensure compliance with the Securities Exchange Commissions. Continue disclosure requirements relating to the City's outstanding debt obligations.

Continue a periodic review of the bond market with outside consultants to evaluate any potential economic savings generated through advance refunding of the City's outstanding debt obligations.

Continue to maximize assistance to the auditors in auditing the City's financial records through staff preparation of all auditor requested audit schedules and account analysis, and through the auditor's utilization of the City's newly implemented document imaging management system.

Begin the development of a comprehensive Accounting Division policy and procedures manual.

Continue to ensure that all in-house and outside contracted construction expenditures, including infrastructure assets arising from general governmental activities are identified, summarized, recorded, and depreciated in the capital asset system in an efficient manner.

Continue reviewing, evaluating, and implementing policies and procedures relating to citywide accounting internal controls, helping to maintain and continually improve the summarization, reporting, and safeguarding of the City's assets.

Continue to conduct physical inventories of the City's capital assets on a five-year rotating basis and the City's Transit capital assets on a bi-annual basis.

Continue to develop and implement accounting policies and procedures to facilitate more timely and accurate budget-to-actual comparisons for expenditures outside the purchase order system (i.e., salaries, fringe benefits, travel and purchasing cards).

Continue to review and analyze the newly implemented financial accounting and reporting software for effectiveness and efficiency of its accounting and reporting capabilities.

Budget

Prepare the Fiscal year 2016 operating and capital budgets and present to Council on or before April 24, 2015.

Continue to work with Technology Services to modify the Eden Administrative System as needed. Continue to implement the OpenGov web-based software and make any modifications as necessary.

Ensure all requests from City departments are handled expeditiously. Provide timely assistance to all City departments in budget preparation and monitoring, goal setting, budget revision, and internal control.

Continue to improve forecasting methods used to track Fund Balance throughout the fiscal year.

Revenue Administration

Read meters within a 27 to 33 day period and at a rate of 99.95% or greater accuracy 100% of the time.

Provide basic and advanced meter training to Meter Service Technicians as offered through Electricities.

Reduce route reading times for monthly meter reading for billing. Work with Meter Services and Electric Department to identify routes that need ERT meters installed to improve monthly meter reading efficiency.

Bill services at a rate of 99.97% or greater accuracy 100% of the time. Keep service order errors to a rate of 0.005% or less 100% of the time.

Upon upgrade of IVR system, and implementation of Online Customer Self Service, look for ways of educating customers on utilizing technology that will give them account access 24/7.

Investigate 100% of inactive services with consumption for power and water theft.

Maintain an average answer time of 20 seconds or less and an average monthly telephone abandonment rate of 5% or less on incoming phone calls to the Customer Service office.

Continue to monitor and track transactions in old PNC bank accounts, and update information so that accounts can be closed to avoid ongoing monthly service charges.

Continue to gain knowledge and understanding of the various reports related to property taxes on motor vehicles, through the NCVTS system, in order to accurately account for and project related revenues.

Send 100% of eligible delinquent accounts to the NC Debt Setoff Program weekly and utilize other methods, including the

assistance of Online Utility Exchange for the collection of bad debt.

Continue to cross train employees in Accounts Receivable, Meter Services, Mailroom and Customer Service to ensure efficiency with operations regardless of staffing or other unforeseen issues.

Continue to work with Technology Services, update all existing Customer Service information on the City's website and look for ways to provide more detailed information and/or forms to streamline and automate more customer service functions.

Increase promotion of automated payment options for customers including updated Paymentus Customer Dashboard and the mobile payment application.

Continue to work on forms, processes, and procedures to streamline the City's grant activity.

Purchasing and Warehouse

Maintain efficient levels of materials and supplies at the main warehouse commensurate with authorized funding.

Review and revise procedures for the sale of surplus vehicles & equipment in coordination with Fleet Services.

Scan and update contracts from legacy system into the new Eden Contract system.

Maintain efficient levels of materials and supplies at the Garage Parts Warehouse commensurate with authorized funding.

Financial Services Department Accounting Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,507	72,947	72,507	1. Cost per accounts payable transaction processed	\$14.36	\$13.62	\$13.90
2. Service Area - Square miles	51.69	51.69	51.69	2. Cost per payroll check/direct deposit processed	\$2.79	\$2.79	\$2.85
3. Number of Employees – FTEs	6.75	6.75	6.75	3. % of invoices paid by due date	85%	87%	90%
4. Operating Budget	\$411,925	\$432,831	\$422,121	4. Cost per journal entry ⁽¹⁾	\$.58	\$.57	\$.58
				5. Avg # of working days to close mthly general ledger	7.00	7.00	7.00
				6. Cost per health, life, dental and supplemental insurance premiums reconciled and paid ⁽¹⁾	\$.27	\$.29	\$.30
Workload Measures:				Effectiveness Measures:			
1. # of accounts payable transactions processed	11,478	12,342	12,500	1. General government obligation bond rating (Moody's)	Aa2	Aa2	Aa2
2. # of accounts payable checks written	8,837	7,964	8,000	2. General government obligation bond rating (S&P)	AA-	AA-	AA-
3. # of journal entries processed	37,938	38,947	39,000	3. General government obligation bond rating (Fitch)	AA	AA	AA
4. # of payroll checks processed	99	104	105	4. Receipt of Certificate of Achievement for Excellence in Financial Reporting presented by the Government Finance Officers Assoc. of the United States and Canada	Yes	N/A	N/A
5. # of payroll direct deposits processed	27,068	26,574	26,600	5. # of Auditor adjusting entries	1	N/A	N/A
6. # of Personnel Action forms updated to payroll processing system	577	1,679	1,700	6. Cost of annual financial audit	\$51,000	\$52,550	\$52,550
7. # of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	44,390	46,116	46,400	7. Cost of annual financial audit in City staff time	\$22,500	\$23,000	\$23,500
8. # of capital asset additions and disposals	252	N/A	N/A				
9. # of construction in progress capital projects maintained / # of transactions	173	N/A	N/A				

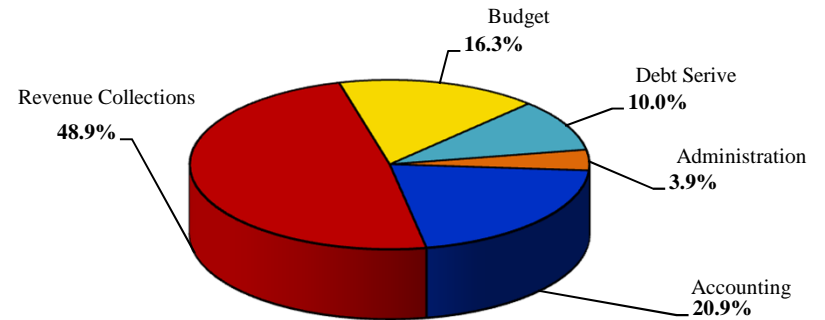
Analysis: *As expected most measures analyzed above are fairly consistent from 2014 to 2015. Fiscal year 2015 accounts payable checks decreased mostly due to increased usage of the City's procurement card process. Personal action forms processed increased due to an across-the-board wage increase in 2015. The insurance premiums processed increase was mainly due to more employee participation in supplemental insurance plans. This wage increase also slightly increased the cost per transaction for all benchmark measures by approximately 2% except for the measures where increased volume occurred or decreased volume occurred. Most 2016 measures volumes are projected to remain consistent with the 2015 fiscal year however cost per measure should increase by approximately 3.42% due to an average across-the-board wage increase for 2016.*

Budget Notes for Fiscal Year 2016

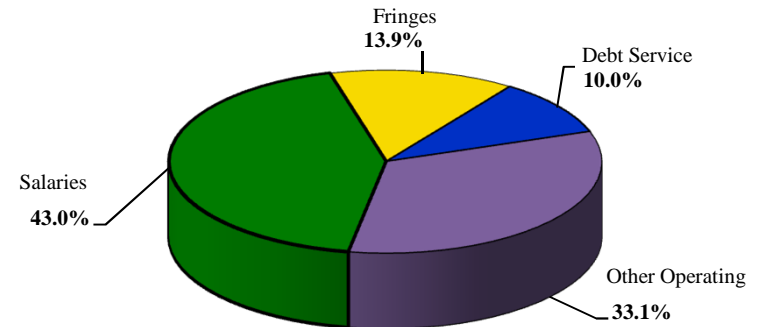
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-449				
Salaries	141,885	144,226	146,978	2,752	1.91
Fringe Benefits	38,927	39,354	41,970	2,616	6.65
Other Operating	10,305	13,393	13,498	105	0.78
Sub-Total	191,117	196,973	202,446	5,473	2.78
ACCOUNTING	Budget Code: 110-440, 110-443, 110-445, 110-451				
Salaries	672,374	684,768	702,911	18,143	2.65
Fringe Benefits	200,492	205,043	218,808	13,765	6.71
Capital Outlay	0	13,000	0	-13,000	-100
Other Operating	109,758	214,103	155,138	-58,965	-27.54
Sub-Total	982,625	1,116,914	1,076,857	-40,057	-3.59
REVENUE COLLECTIONS	Budget Code: 110-441, 110-442, 110-452, 110-460, 110-461, 880-460				
Salaries	1,176,133	1,214,560	1,231,770	17,210	1.42
Fringe Benefits	375,087	383,896	412,652	28,756	7.49
Equipment	24,917	57,281	0	-57,281	-100
Other Operating	792,531	875,135	871,458	-3,677	-0.42
Sub-Total	2,368,667	2,530,872	2,515,880	-14,992	-0.59
BUDGET	Budget Code: 110-415, 110-413, 110-487, 110-488, 110-492				
Salaries	125,857	127,183	134,862	7,679	6.04
Fringe Benefits	36,425	36,669	40,277	3,608	9.84
Other Operating	193,086	466,191	664,650	198,459	42.57
Sub-Total	355,368	630,043	839,789	209,746	33.29
DEBT SERVICE	Budget Code: 110-408, 110-960				
Debt Service	552,226	533,408	514,644	-18,764	-3.52
Sub-Total	552,226	533,408	514,644	-18,764	-3.52
DEPARTMENT TOTALS					
Salaries	2,116,249	2,170,737	2,216,521	45,784	2.11
Fringe Benefits	650,931	664,962	713,708	48,746	7.33
Equipment	24,917	57,281	0	-57,281	-100
Debt Service	552,226	533,408	514,644	-18,764	-3.52
Capital Outlay	0	13,000	0	-13,000	-100
Other Operating	1,105,680	1,568,822	1,704,744	135,922	8.66
TOTAL EXPENDITURES	4,450,003	5,008,210	5,149,617	141,407	2.82
TOTAL REVENUES	48,988,589	49,731,519	51,544,507	1,812,988	3.65
ENTERPRISE REIMB.	2,703,781	3,034,660	3,071,923	-37,263	-1.23
FUNDING (+ OR -)	-47,242,368	-47,757,969	-49,466,813	1,708,844	

Financial Services 2.43% of Operating Budget

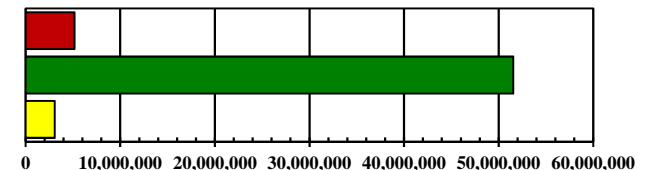
Allocation by Division/Function



Departmental Allocations



Expenditures
Revenues
Enterprise Reimbursement



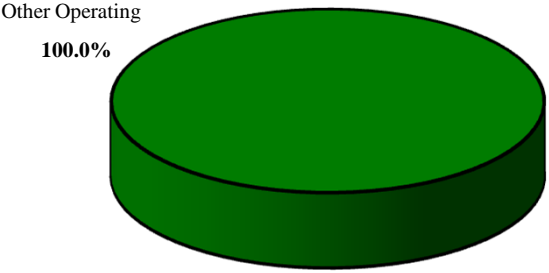
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.



DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 628-720				
Other Operating	474,255	475,000	484,500	9,500	2.00
Sub-Total	474,255	475,000	484,500	9,500	2.00
DEPARTMENT TOTALS	DEPARTMENT TOTALS				
Other Operating	474,255	475,000	484,500	9,500	2.00
TOTAL EXPENDITURES	474,255	475,000	484,500	9,500	2.00
TOTAL REVENUES	386,868	475,000	484,500	9,500	2.00
FUNDING (+ OR -)	87,387	0	0	0	

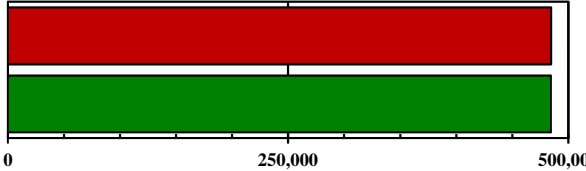
***Occupancy Tax
.23% of Operating Budget***

Departmental Allocations



Expenditures

Revenues



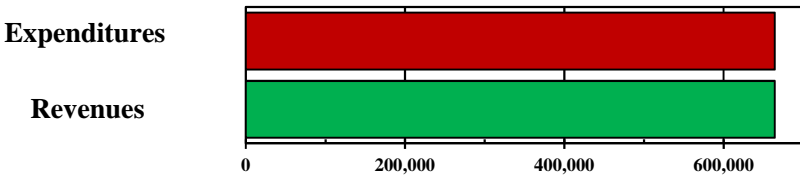
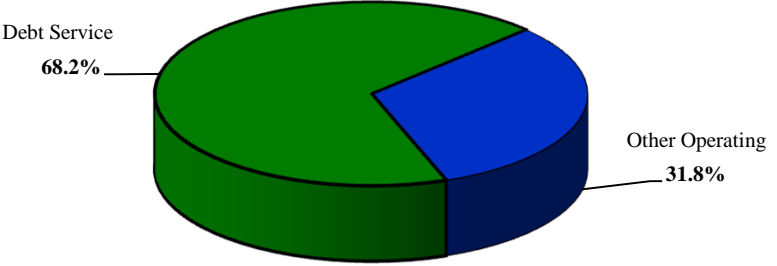
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time.
If the budget code has no current appropriation then no documentation exists in the summary information.



DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
Budget Code: 114-960, 114-961, 114-962, 114-990					
Equipment	0	52,131	0	-52,131	-100
Debt Service	425,200	434,025	453,318	19,293	4.45
Other Operating	198,629	328,327	210,977	-117,350	-35.74
Sub-Total	623,829	814,483	664,295	-150,188	-18.44
DEPARTMENT TOTALS					
Equipment	0	52,131	0	-52,131	-100
Debt Service	425,200	434,025	453,318	19,293	4.45
Other Operating	198,629	328,327	210,977	-117,350	-35.74
TOTAL EXPENDITURES	623,829	814,483	664,295	-150,188	-18.44
TOTAL REVENUES	577,391	734,048	664,295	-69,753	-0.10
FUNDING (+ OR -)	46,438	80,435	0	-80,435	

Gastonia Conference Center
.31% of Operating Budget

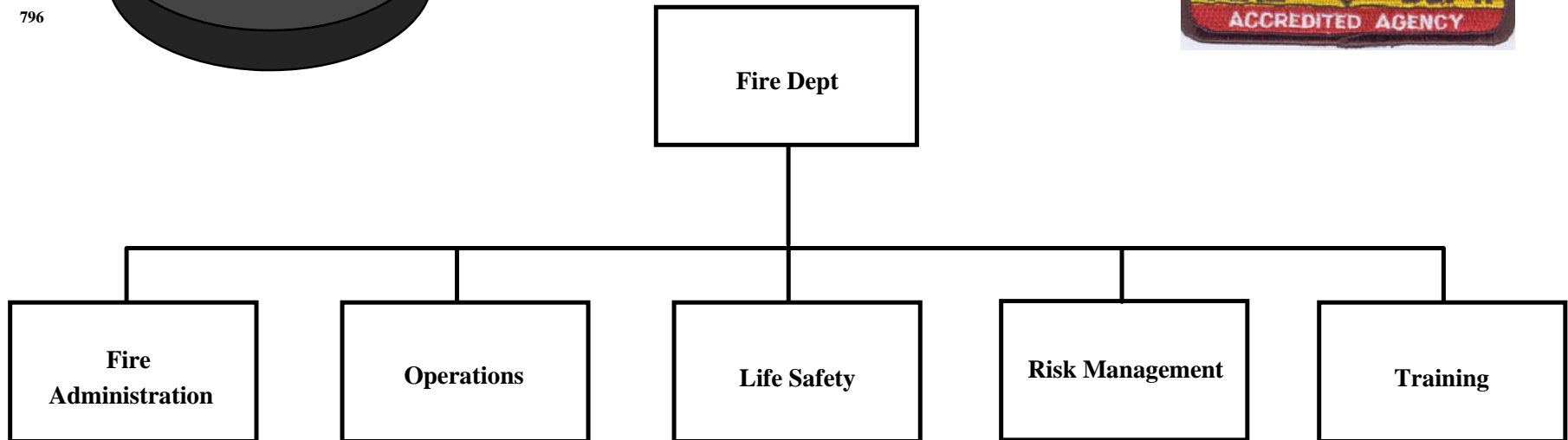
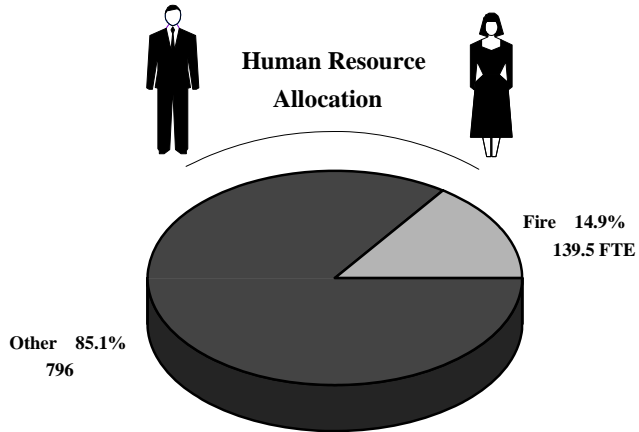
Departmental Allocations



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



Fire Department



FIRE DEPARTMENT

MISSION STATEMENT

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

STATEMENT OF SERVICES

In order to meet the highest standard of excellence in service, we commit ourselves to offer comprehensive programs in the following areas: fire suppression; emergency medical service; hazardous materials/weapons of mass destruction mitigation; technical rescue; and life safety services including code enforcement, education, and investigation.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Administration

Coordinated with the City's Human Resources Department to re-evaluate the department's promotional guidelines to change the system to meet current needs in order to comply with recommendations from the accreditation report.

Revised, as necessary, the department's record keeping system in order to consolidate any redundancy and enhance the capability of easily accessing information.

Worked with City administration, budget personnel, and department staff to continue efforts to carry out the goals and objectives established by the Fire Department's Strategic Plan, given available funding.

Life Safety/Public Education

Fire Inspectors completed a total of 4,251 fire safety compliance inspections and re-inspections. They also completed 751 construction inspections along with 401 building, fire sprinkler, fire alarm, and fire suppression systems plan reviews.

The Life Safety Division, augmented by department personnel, offered educational programs totaling 286 instructional hours during the year. There were 121 programs given that reached 15,471 participants.

Emergency Operations Division

Personnel assigned to the Operations Division responded to a total of 9,636 incidents during the 2014 fiscal year to include: 5,868 calls for emergency medical care and 115 structure fires saving the residents from property loss in excess of \$29,003,089. The average response time for calls was six

minutes and 42 seconds. With firefighters, upon receipt of a call, being able to be en route in less than 1 ½ minutes 90% of the time.

Continued to work with City administration to acquire the personnel and equipment necessary to insure excellent and efficient service delivery to our citizens in the most cost-effective manner.

Training

Continued to aggressively pursue training at the National Fire Academy as part of our professional development program. During the year, several members attended one and two-week tuition free resident programs, receiving hundreds of hours of valuable training at no cost to our citizens.

Conducted a variety of training programs. Specific programs included the following: Driver/Operator Training Emergency Rescue Technician Training; monthly EMT recertification training; Hazmat Refresher Training, and live burn structural training. Total training for all employees exceeding 28,362 hours.

Maintained close working relationship with Gaston College and North Carolina Fire Training/Certification system to insure all members are properly trained and certified to state and national recommendations and requirements.

Worked closely with Equipment Services to maintain a cooperative relationship meeting maintenance schedules for all assigned department vehicles.

Completed annual testing of all ladders, aerial apparatus, fire pumping apparatus, and self-contained breathing apparatus.

Completed annual training for blood borne pathogens.

Completed annual recertification training and testing for all members assigned to wear self-contained breath apparatus.

Emergency Management

Continued to coordinate with N.C. Emergency Management and Gaston County Emergency Management to address any Emergency Management issues related to the City of Gastonia.

Continued to work with the other city departments to keep the City of Gastonia Emergency Operations Plan updated as necessary.

Continued to work with the other city departments to ensure that all city personnel get the National Incident Management System (NIMS) training necessary for their individual positions.

FISCAL YEAR 2016 OBJECTIVES

Administration

Continue to review and update, as needed, information in the Fire Department's Strategic Plan and accompanying Commission on Fire Accreditation International data, as required, to maintain accreditation.

Continue to work with City administration to insure that the Fire Department is properly funded to perform necessary emergency and preventive services for our citizens. Work to

fill vacant positions within the department as City funding allows.

Work with City administration to ensure that the City receives the best possible fire insurance rating to maximize cost savings for our citizens, businesses, and industries.

Continuously review and revise management and administrative policies, as required, fostering the continued development of a progressive, dynamic, and innovative organization.

Continue to search for available funds and grants, as needed, to support the Fire Department and its varied operational needs.

Work to enhance our recruiting efforts, especially in the area of minority recruiting.

Life Safety/Public Education Division

Develop effective programs in fire prevention, code enforcement, fire cause investigation, and public fire education, as needed, to reduce fire losses, injuries, and deaths.

Maintain and expand fire and safety educational programs initiated in Gaston County Schools during the past year.

Initiate specific fire and safety programs targeted toward senior citizens, and develop an appropriate database for measuring program effectiveness.

Continue to increase awareness of fire safety through public education programs and code enforcement.

Upgrade a part-time fire inspector's position to a full-time fire inspector's position.

To train 3 members of each Fire Operation Shifts in Fire Investigations to augment current Life Safety Division Fire Investigators.

Train all Fire Operational Shifts in Basic Fire Investigative Techniques and Evidence Identification and Security.

Emergency Operations Division

Develop and maintain plans for the distribution, construction, and maintenance of the Fire Department facilities consistent with national recommendations on response times and the needs of our citizens.

Continue to monitor our program for managing and controlling emergency incidents, consistent with personal safety and nationally recommended practices.

Continue to review, update, and modify the Medical First Responder program, as needed, to reflect both the needs for the community and state-of-the-art technology.

Continue to study and analyze staffing levels needed for all positions, and make assignments and recommendations as appropriate for needs of the City and the department.

Continue to work closely with City administration to acquire the personnel necessary to properly staff all fire/rescue apparatus in the City. In this regard, our goal is to staff all fire/rescue companies with a minimum of four (4) members at

all times, consistent with national recommendations and standards.

Insure that proper programs and personnel training are in place to deal with incidents involving weapons of mass destruction, including the use of chemical and biological agents.

In accordance with our Center for Public Safety Excellence Accreditation Standard of Cover, continue with our efforts to maintain a total response time of 9 minutes and 30 seconds or less to 90% of emergency responses in the City.

Work with staff to prepare for 2016 accreditation site visit in order to retain the department's accreditation through the Commission on Fire Accreditation International

Work with staff to prepare for the department's 2016 ISO inspection through the Office of the State Fire Marshal.

Fire Training

Continue updating the department's officer development program to include a group of core classes and an annual calendar depicting the classes to be held.

Continue working to develop and implement a comprehensive risk management program for employee health and safety, in concert with the City's Safety Division.

Insure that comprehensive training opportunities and educational programs designed to foster team effectiveness and individual career development are provided to all members and companies.

Continue to insure that all companies and personnel are maintained at maximum readiness through performance-based quarterly company evaluations.

Continue to evaluate the needs of the community for special operations situations to include technical rescue, hazardous materials, and weapons of mass destruction, and continue to conduct training, as necessary, to better prepare our personnel to meet these needs.

Continue to stress higher education for personnel development through college attendance and participation in National Fire Academy programs.

Work closely with the North Carolina Fire Certification System toward a goal of attaining certification for all fire officers and arson investigators.

Continue to work with the Equipment Services Division to update and maintain planned schedule for acquisition, renovation, and replacement of fire/rescue apparatus and support vehicles.

Fire Department Life Safety Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,723	72,723	73,209	1. Annual cost per inspection	72.14	101.69	N/A
2. Service Area - Square miles	51.69	51.69	51.69	2. # inspections per inspector	1193	1080.57	N/A
3. Number of Employees - FTEs	4.5	4.5	4.5	3. # complaints per inspector	5	2	N/A
4. Operating Budget	387,337	384,588	402,474				
Workload Measures:				Effectiveness Measures:			
1. # of Inspections per 1,000 population	55.25	52.01	N/A	1. % of violations arising from an inspection	46 %	39 %	N/A
2. # of violation notices issued per 1,000 population	34.18	20.18	N/A	2. % of re-inspections arising from an inspection	20 %	21 %	N/A
3. # of Inspectors per 1,000 population	.05	.05	N/A	3. Number of residents receiving public education & training	1148	27,064	N/A
4. # of education programs conducted per 1,000 population	.64	.55	N/A	4. Public education program hours of training provided	181	264	N/A
				5. Fire cause & origin investigations	213	297	N/A

Analysis: The only measure that was significantly different from Fiscal 2014/2015 was the # of residents receiving public fire education. This can be attributed to better record keeping in that area.

Fire Department Operations Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,723	72,723	73,209	1. Operating expenditures per capita	123.40	121.43	N/A
2. Service Area - Square miles	51.69	51.69	51.69	2. Total property loss from fires*	2,446,814	2,134,623	N/A
3. Number of Employees - FTEs	130	130	130	3. Total dollar savings from fires*	36,484,113	78,107,288	N/A
4. Operating Budget	8,974,509	8,830,335	8,945,719				
Workload Measures:				Effectiveness Measures:			
1. # Dispatched calls per 1,000 population	118.28	124.49	N/A	1. Company turn-out time for emergencies	:58	:57	N/A
2. # Firefighters per 1,000 population	1.79	1.79	1.77	2. % of time 1 st Company on scene in under 5 minutes on structure fires	52.2 %	52.0 %	N/A
3. # HazMat incidents per 1,000 population	1.39	1.01	N/A	3. Company average response time	07:20	04:20	N/A
4. Number of training hours/firefighter	208.39	208.04	N/A				

Analysis: *Most measures changed only minimally.*

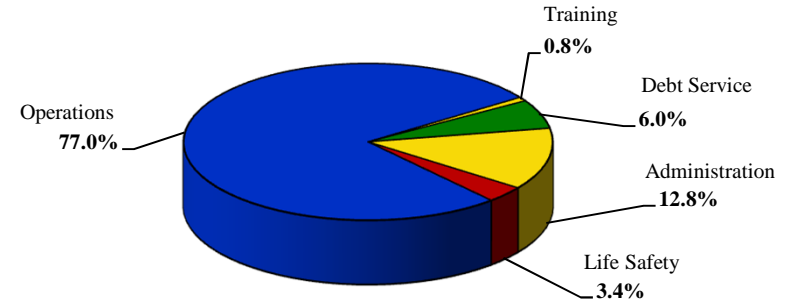
Budget Notes for Fiscal Year 2016

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-530, 110-534				
Salaries	815,272	907,929	1,009,213	101,284	11.16
Fringe Benefits	80,238	60,298	70,367	10,069	16.7
Other Operating	81,566	411,548	411,674	126	0.03
Working Reserve	0	138	0	-138	-100
Sub-Total	977,077	1,379,913	1,491,254	111,341	8.07
LIFE SAFETY	Budget Code: 110-531				
Salaries	276,739	284,908	294,864	9,956	3.49
Fringe Benefits	60,130	61,153	66,827	5,674	9.28
Other Operating	46,790	37,070	40,783	3,713	10.02
Sub-Total	383,659	383,131	402,474	19,343	5.05
OPERATIONS	Budget Code: 110-532, 880-532				
Salaries	6,092,690	6,107,257	6,230,144	122,887	2.01
Fringe Benefits	1,551,727	1,589,374	1,662,474	73,100	4.6
Equipment	19,426	739,877	7,700	-732,177	-98.96
Other Operating	1,082,170	1,129,348	1,106,485	-22,863	-2.02
Sub-Total	8,746,014	9,565,856	9,006,803	-559,053	-5.84
TRAINING	Budget Code: 110-533				
Salaries	73,324	77,824	79,508	1,684	2.16
Fringe Benefits	11,661	12,012	11,954	-58	-0.48
Other Operating	10,920	4,700	4,900	200	4.26
Sub-Total	95,905	94,536	96,362	1,826	1.93
DEBT SERVICE	Budget Code: 110-536				
Debt Service	722,972	716,833	703,790	-13,043	-1.82
Sub-Total	722,972	716,833	703,790	-13,043	-1.82
DEPARTMENT TOTALS					
Salaries	7,258,025	7,377,918	7,613,729	235,811	3.2
Fringe Benefits	1,703,757	1,722,837	1,811,622	88,785	5.15
Equipment	19,426	739,877	7,700	-732,177	-98.96
Debt Service	722,972	716,833	703,790	-13,043	-1.82
Other Operating	1,221,446	1,582,666	1,563,842	-18,824	-1.19
Working Reserve	0	138	0	-138	-100
TOTAL EXPENDITURES	10,925,627	12,140,269	11,700,683	-439,586	-3.62
TOTAL REVENUES	119,301	112,193	117,708	5,515	4.92
FUNDING (+ OR -)	10,806,326	12,028,076	11,582,975	445,101	

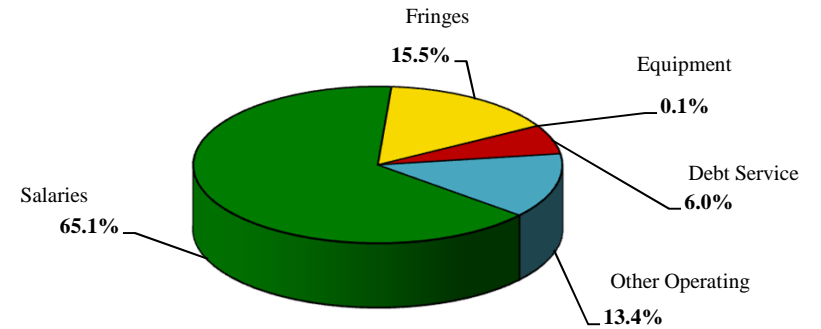
Fire

5.52% of Operating Budget

Allocation by Division/Function

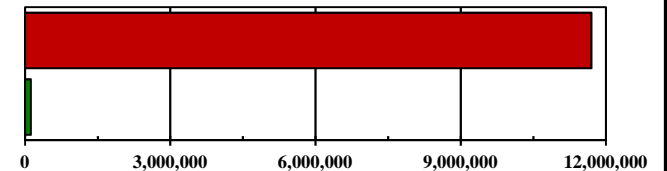


Departmental Allocations



Expenditures

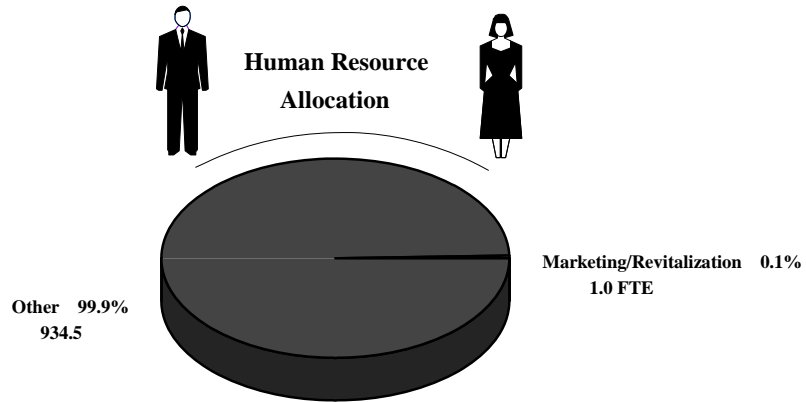
Revenues



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



Marketing/Revitalization



**Marketing/
Revitalization**

MARKETING/REVITALIZATION

MISSION STATEMENT

The mission of the office of Marketing and Revitalization is two fold: (1) increase awareness of the City's services and programs among citizens and (2) increase awareness of the City's strengths and assets regionally and nationally, to promote interest and investment in the City, especially in the Center City area. To that end, M&RI directs and/or coordinates an array of responsibilities and projects related to public relations, marketing, communications, and revitalization initiatives designed to inform citizens as well as build local support and pride, and attract and retain businesses, residents, and visitors.

FISCAL YEAR 2015 ACCOMPLISHMENTS

- Coordinated and supervised communications projects which helped keep citizens informed of City policies, projects, and events. These include citizen communications on changes and improvements to City services, and updates on Downtown issues and activities.
- Worked with Technology Services to update content and appearance of City website to make it more user friendly for citizens, as well as City departments, which use it to inform citizens of their services.
- Coordinated bill insert program, schedule, and guidelines and initiated updates and revisions to make the insert process more flexible and cost effective for staff, and the inserts more customer friendly and customer focused.
- Coordinated programs that promoted downtown revitalization and development including the IDEAL incentive program and downtown events. Coordinated updates to the IDEAL guidelines to address evolving issues and concerns.
- Updated the existing inventory of marketing tools and tactics used by Communications and Marketing and other departments to promote and market City services, programs, and amenities. Inventory helps prevent duplication in marketing efforts and provides a basis for updating the City's current marketing plan.
- Completed assignments and responsibilities within assigned budget. Completed fiscal year under budget.

FISCAL YEAR 2016 OBJECTIVES

- When acting as Public Information Officer for the City, develop mutually beneficial relationships with media organizations that result in fair and accurate coverage of news stories about City government, programs, services, employees, etc., and increased positive coverage of efforts to improve quality of life for citizens.
- Counsel and assist other city departments in their efforts to market City projects and services to various groups (citizens, potential businesses, newcomers, etc.). Build public awareness of City programs, especially those designed to improve City services and quality of life for citizens.
- Continue to partner with other departments, organizations, and businesses, involved in revitalization and economic development in efforts to market opportunities and resources for new businesses, with a special focus on Center City projects.
- Continue to work with Technology Services in reviewing and updating the way in which content on the City's website is presented and developing communication strategies for improving the information, marketing messages, and appearance of the site.
- Update City's existing marketing plan to reflect opportunities to utilize social media and other low-cost electronic marketing tools.
- Develop plan for more effective use of bill insert space by departments.
- Work with City Manager and Council to establish a productive working relationship with the Downtown Merchants Association and downtown merchants in general that benefits merchants and other downtown interests and effectively promotes Downtown business and activities.
- Work with the Downtown Merchants Association and the Rotary Club to promote the success of their partnership in re-establishing a Downtown summer concert series. Assist the DMA in promoting other Downtown events.
- Establish awareness and use of the City's brand, symbolized by the City logo and tagline: Great Place. Great People. Great Promise.
- Effectively manager funds (tax dollars) allocated for marketing, promotion, and revitalization by developing and adhering to the area's approved budget.

Budget Notes for Fiscal Year 2016

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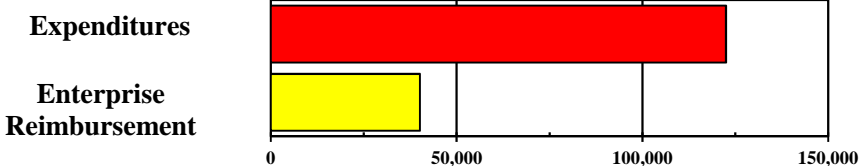
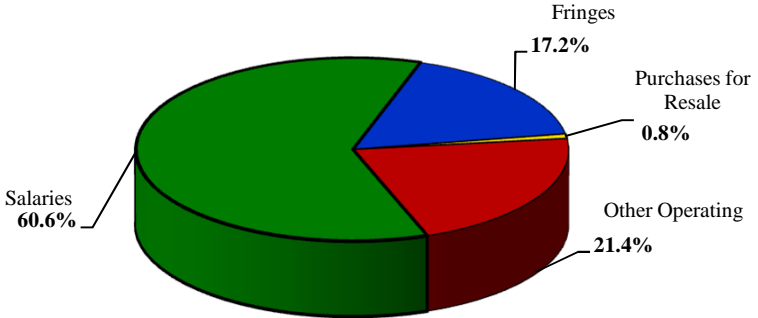
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DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
MARKETING & REVITALIZATION	Budget Code: 110-411				
Salaries	71,915	72,870	74,230	1,360	1.87
Fringe Benefits	19,591	19,886	21,113	1,227	6.17
Purchases for Resale	874	0	1,000	1,000	0
Other Operating	22,312	33,442	26,160	-7,282	-21.78
Sub-Total	114,692	126,198	122,503	-3,695	-2.93
DEPARTMENT TOTALS					
Salaries	71,915	72,870	74,230	1,360	1.87
Fringe Benefits	19,591	19,886	21,113	1,227	6.17
Purchases for Resale	874	0	1,000	1,000	0
Other Operating	22,312	33,442	26,160	-7,282	-21.78
TOTAL EXPENDITURES	114,692	126,198	122,503	-3,695	-2.93
TOTAL REVENUES	192	200	0	-200	-100
ENTERPRISE REIMB.	91,617	56,096	40,120	15,976	28.48
FUNDING (+ OR -)	22,883	69,902	82,383	-12,481	

Marketing & Revitalization

.06% of Operating Budget

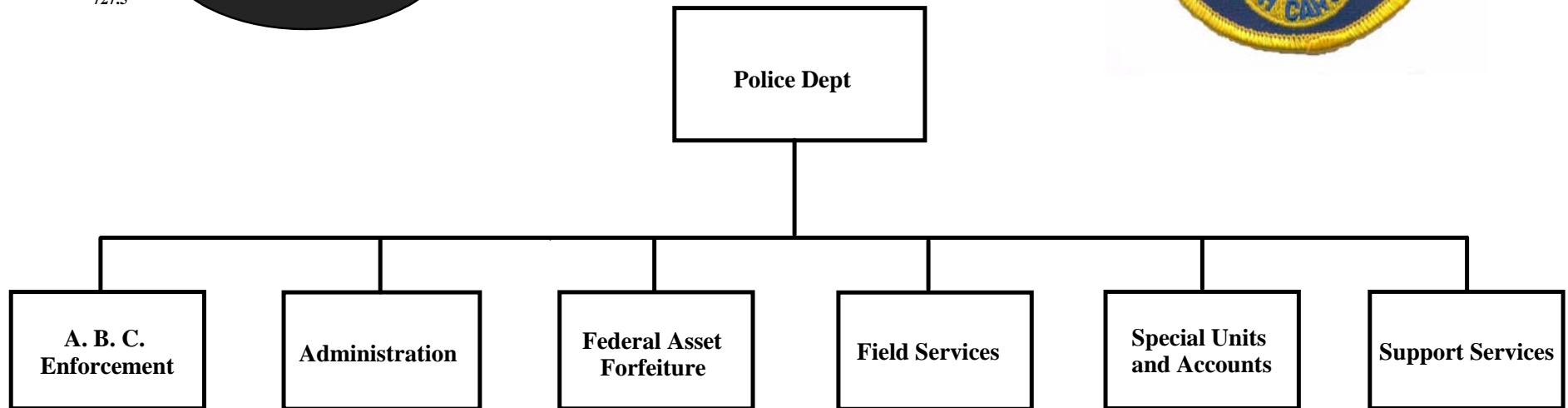
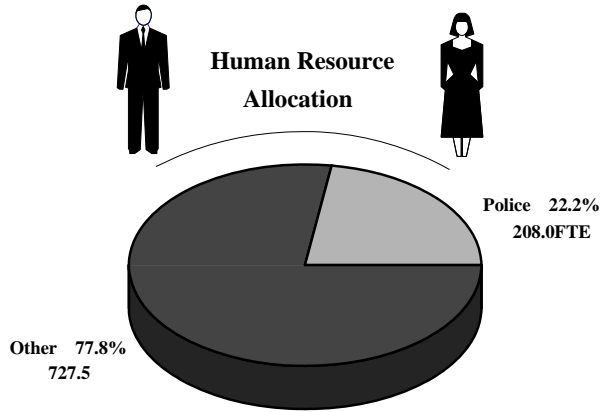
Departmental Allocations



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Police



POLICE DEPARTMENT

MISSION STATEMENT

The Gastonia Police Department has adopted the mission statement of “Protect, Serve, and Enhance the Quality of Life for All”. Officers and their supervisors will be accountable for criminal concerns in specific geographic areas. Efforts will be analyzed based on results and will be verifiable and measured. A primary departmental objective will be to reduce crime and the fear of crime.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Field Services Division

(West District)

The Great Kids Camp was held August 2, 2014 with 41 children attending. The Police Department partnered with the Gaston Grizzlies baseball team this year to provide a new venue and activities for the children and staff members. Activities emphasizing drug resistance, anti-bullying, and anti-gang involvement were held at the Erwin Center instead of the Phillips Center due to its closer proximity to Sims Park. After the activities at the Erwin Center, the children were taken to Sims Park to a Grizzlies baseball game. Each child was also given a backpack filled with school supplies and a gift card for the Shoe Carnival.

The focus placed upon the Loray Mill area resulted in a 32% reduction in total calls and a 6% reduction in overall reported crime. These reductions can be attributed to direct enforcement, community policing efforts and the application of the residential property ordinance.

The NET project area was approached by utilizing increased officer presence, the rental property ordinance to pressure high call volume location, zero-tolerance enforcement tactics to address prostitution and problem-oriented/community policing methods. The results were a 57% reduction in total calls and a 36% reduction in total crime reported.

Strict enforcement focus was placed upon violent crimes associated with gang activity. The focus by the Street Crime Unit and West District officers resulted in an over 8% decrease in violent crime.

The district continued to assign misdemeanor larceny cases to the originating patrol officer. Minimal management is required by supervision for case follow up.

(Central District)

The district partnered with several of our larger retail locations in an effort to address misdemeanor larcenies. In this process we discovered several business who had not been properly reporting larcenies. As we encouraged proper reporting, it caused our overall larceny reports to increase a total of 16%. These numbers are expected to reduce with focus on the misdemeanor crime initiative

The district has made great strides in our community involvement in Central District Community Watches. In 2013 we had 7 active community watches with a combined average

attendance of 10 people. In 2014 we increased the number of active watches to 10 which is a 43% increase with a combined average attendance of 13 members per community watch.

Increased citizen interaction and community policing has resulted in the expected increase in reported crimes. This increase reflects a rise which can partly be attributed to the increased police/citizen relationships. Overall reported crime in each beat totaled an overall 7% increase.

(East District)

The initiative of assigning officer misdemeanor larceny cases has proven productive and resulted in a 5% decrease in misdemeanor larcenies in the East District.

East District Officers focused their attention to the reduction of larcenies from motor vehicles. This was accomplished by partnering with hotels and business owners through education and information sharing. This resulted in a 12% reduction in larceny from motor vehicles.

The East District assisted in facilitating the CSI Kids Camp at the Schiele Museum with a total of 16 participants attending and graduating.

East District has started eight new community watches this year in the East District.

Overall attendance by citizens in the community watches in the East District increased 60%.

Officer attendance at community watches was increased from 20 officers to 52.

(Traffic Enforcement)

The Traffic Bureau focused on the five high crash areas in the City of Gastonia with the intent to reduce traffic collisions in those areas by 10%. All five areas experienced a reduction in reported collisions with only two of those areas missing the benchmark of 10%. The two areas did reduce collisions by 6%. This was accomplished by heavy presence and enforcement as well as partnering with city engineering and the NCDOT.

Attended 10 city traffic engineering meetings to discuss traffic related matters and worked together to reduce collisions and addressed the needs of the citizens by assisting them with speed studies to expedite the process of access traffic calming solutions.

Traffic officers were involved in 8 Child Passenger Safety Seat Events.

Motor officers participated in 8 Bike Safe classes across the state.

The traffic enforcement activities involved mobile and stationary officers using speed measurement devices in high crash areas. Seat belt initiatives were also focused on these areas by placing an undercover spotter to identify unrestrained occupants of vehicles and improperly restrained children.

Criminal Investigations Division (CID)

CID has worked with the District Attorney on prosecution of our most recent fencing case and has continued to receive and conduct preliminary investigative work in targeting several other fencing investigations.

An additional detective has been assigned to address digital forensic investigative purposes. This addition has facilitated technical assistance to investigators in 15 separate cases and conducted forensic examination on 91 separate criminal investigations.

CID Fraud Investigators currently have access to the IRS Suspicious Activity Reports via the Secret Service. The Unit initiated three SARS cases this past year. Two have been closed as transactions were legitimate and one is ongoing.

CID Supervisors as well as Record Supervisor Janet Griffin continued their efforts to educate patrol supervisors and officers on IBRS case management and follow up investigations. The patrol follow up investigations has been expanded to include more non violent investigations that can be cleared with minimal investigative efforts by patrol officers. CID has also expanded this program to include juvenile cases that meet the same aforementioned criteria and can be cleared by patrol with minimal effort.

Juvenile Investigations Bureau (Youth Services)

All Juvenile Investigations personnel participated in the planning and implementation of the Great Gastonia Kids Camp held at Erwin Center and Sims Legion Park. Juvenile Investigations also gave a presentation on bullying at the CSI

Kids Camp. Fifty percent of the Juvenile Investigations Detectives served as mentors in the Gaston County School System. Juvenile investigators participated in the Career Day at Forest Heights Elementary School.

The Unit has continued its efforts to combat child pornography by initiating 9 cases this past year that led to multiple charges on 9 offenders. The Unit has also assisted other local, state and federal identities in their investigations as requested.

All missing person's cases have been placed on a log sheet for quick reference. These cases have also been entered in Aegis case management digitally.

Crime Scene Investigations Bureau (CSI)

Detectives staffed and instructed sixteen kids at the 4th annual CSI Kids Camp held in conjunction with the Schiele Museum. Detectives instructed 35 eleventh and twelfth graders at the Piedmont Charter School.

Detectives completed necessary training requirements for application to the International Association of Identification. Two detectives were certified with the IAI as Certified Crime Scene Analyst.

The CSI sergeant completed training on the new state system at the N.C Justice Academy in Edneyville N.C. and was set up as one of two agency administrators for the Forensic Advantage website. All Detectives in the Identification Bureau are currently set up and utilizing the system which enables the

electronic submission of lab request, tracking, and the requesting of lab documents.

Special Investigations Division (SID/Vice-Narcotics)

The unit is successfully continuing targeting several major distributors of controlled substances as a part of drug trafficking organization investigations. The investigations are being conducted as Racketeering Influenced and Corrupt Organization (RICO) cases and Organized Crime Drug Enforcement Task Force (OCDETF) cases. Targeting large criminal enterprises have resulted in major seizures of Methamphetamines, Cocaine, and Heroin, and prescription drugs resulting in hundreds of state and federal indictments.

The SID unit maintained Task Force Officer (TFO) representation with the FBI, DEA, HSI-ICE, and BATFE. 19 Gang Liaison Officers have completed training on Street Gangs and Criminal Intelligence.

SID activities have resulted in seizures of approximately 64.5 lbs of cocaine, 5 lbs of methamphetamine, over 3.6 lb of heroin, 77lbs of marijuana, and 22 poker machines. Approximately \$800,000 dollars was also seized along with 69 firearms as a part of these investigations.

Two SID agents have been recertified in Meth Lab investigations. Two SID agents continued a second term with the NCISAAC Field Liaison Officer Program.

ABC Officer

There were 180 inspections as of November resulting in 19 arrests and \$46,191 in tax debts recorded. There were 22 ABC

investigative operations conducted on retail stores. There were four operations targeting underage possession and consumption which included two at Ashbrook High School and two at Hunter Huss High School football games.

Training was conducted for ABC Store Employees, for the 4th of July Festival, for the United Way Taste of Gaston, for the Cherryville Summer Festival, at the Gastonia Police Department for permittee holders, and for The Highlands Police Department. The ABC Detective was elected President of The North Carolina ABC Officer's Association.

Support Services Division

The Support Services Division continued with the Explorer and Citizen on Patrol (COP) programs and held one Citizen Police Academy. There are currently 35 explorers, 8 Citizens on Patrol and 14 citizens graduated out of the Citizens Police Academy.

The range staff produced a firearms safety course for the public at the firing range. The staff has trained approximately 45 civilians this year since the class was developed in April 2014.

Support Services held and completed 2014 mandated in-service training for all sworn employees. Training courses included:

- Tourniquets in Tactical Situations
- Drill and Ceremony
- Driving
- Recognizing Deceptive Behavior
- Responding to Crimes Off-Duty

E-citation has been implemented and is being utilized by officers to submit traffic citations.

Tracs implementation is 90% complete and should reach full implementation by spring of 2015.

Record Supervision continued their efforts to educate patrol supervisors and officers on IBRS case management and follow up investigations. All newly appointed supervisors are provided training on IBRS and case management for patrol follow up investigations.

Police Attorney Office (PAO)

Provided legal advice to Chief of Police, City Attorney, and Command Staff on a wide variety of legal issues, including matters related to employment law, state and federal legislation, criminal law, civil litigation, contracts, ordinances, and policy and management issues. PAO provided legal advice and guidance to City Manager's office, Human Resources, and Gastonia Fire Department.

Conducted legal research and provided written legal opinions on various topics, including criminal law and procedure, search and seizure, forcible entry, arrest and detention, use of force, motor vehicle law, interrogation, HIPPA, federal firearms laws, disposition of property, elements of offenses, and employment law. PAO published *Police Law Reporter* to keep officers updated on legal issues pertaining to their duties. Participated in each hiring board and in every post-hire review determination.

PAO drafted and finalized numerous contracts and drafted and reviewed numerous GPD policies; responded to numerous

public records requests, subpoenas, and court orders; participated in alternative dispute resolution, and managed litigation and claims filed against the GPD.

On numerous occasions, provided legal advice and substantial assistance to the Chief of Police, Belmont Police Department, and officers and civilian staff of the Belmont Police Department. Worked with members of the District Attorney's Office and members of the local bar on a variety of legal issues.

Problem Analysis and Research Center (PARC)

The Gastonia Police Department officially became accredited on July 26, 2014 while at the Summer CALEA Conference held in Schaumburg, Illinois.

Our department was successful is coming into compliance with 352 of the applicable mandatory standards and 61 of the other than mandatory standards.

The Gastonia Police Department was awarded a grant in the amount of \$14,700 from the NC Governor's Highway Safety Program in October 2014 to address speeding on our local roadways and also to address DWI enforcement.

Project B.E.A.R (*Be Educated And Ready*) occurred on Wednesday, May 21st and lasted until Friday, May 23rd. The conference was held at the Citizen's Resource Center in Dallas N.C. This was a Community Crime and Gang Training hosted by the Alliance for Children & Youth/Communities In Schools, Gaston County Police, Gastonia City Police and the Gaston County Sheriff's Office. Workshops included: Bullying, Human Trafficking, Child and Sexual Abuse, Gangs 101, Gang

Case Studies, FBI Safe Streets Task Force cases (including "Bloody Lip" and the "Southern Gentleman"), Prison Gangs in NC and the SBI Drug Awareness Class.

Intelligence Led Policing (ILP) is a data-driven, evidence-based approach to effectively and economically resolve specific crime issues within a community through enhanced analysis of crime data, strategic deployment of resources, and strengthened partnerships within the community. The Gastonia Police Department has employed this method of policing for several years now, but PARC's goal for this last fiscal year was to enhance the initiative and go beyond the data component of ILP and move into the strategic implementation of ILP.

Public Information Office (P.I.O.)

PIO provided daily assistance to the news media, citizens and officers as needed. Approximately 55 news release were produced for media publication.

Established Gastonia Police Departments first official departmental Facebook and Twitter sites.

Assisted in developing the new GastoniaPD.org website while also providing updates to the old website until the new site was launched.

Provided assistance to the Gastonia Community Watch Association: publicizing monthly community watch meetings and/or other assistance as needed.

Worked with printed promotional/informational materials as needed including reprints of the GPD Community Safety Partners and GPD's Careers brochures for recruiting.

FISCAL YEAR 2016 OBJECTIVES

Patrol

(West District)

Reduce overall crime and calls for service in the Loray Mill Village area by 2%.The success of the Loray Mill Village is central to the revitalization of the west side of Gastonia.

Coordinate resources to reduce calls for service and criminal activity at the Glenn Street. Apartments by 3%.

Establish a Community Watch just for tenants of the Loray Mill Lofts.

Partner with existing youth based programs to address youth interaction with police and juvenile related crimes.

Utilize the new West District Police Headquarters at the Loray Mill Lofts the hub of crime prevention efforts in the Loray Mill Village Area.

(Central District)

Reduce residential burglaries in the Central District by 2.5%

Increase patrol officer attendance in community watch meetings by 5%

Increase officer initiated activities in community watch areas by 5%

Plan, facilitate and participate in the inaugural Gastonia Police Department Basketball Tournament at Linberger Park with a goal of 100 citizen participants.

(East District)

Reduce residential burglaries in the East District by 2.5%

Increase officer initiated calls by 5% to improve community relations and reduce overall crime in the East District.

Increase officer attendance at community watches by 10%.

Reduce repetitive citizen initiated calls at identified non retail locations in the East District by 5%.

Facilitate and sponsor along with the Schiele Museum, the CSI Kids Camp to be held during the summer months of 2015.

(Traffic Bureau)

The Traffic Bureau will focus their efforts on reducing collisions by 10% in high crash areas of the City of Gastonia.

The Traffic Bureau will host four North Carolina Bike Safe Classes and participate in at least four more North Carolina Bike Safe Classes.

Participate in one Child Passenger Safety (CPS) event per quarter.

Partner with the Gaston County Police and the Gaston County School System to incorporate Governor's Highway Safety initiative "Secure Your Future" to get more teen driver's to wear their seat belts.

The traffic Bureau will also be utilizing impaired and distracted classroom kit to teach one class or community event per quarter.

Criminal Investigations Division (CID)

Continue to provide training and support to the Patrol Division on case management, follow up investigations, and IBRS reporting.

Continue to review unsolved homicides and violent crimes by including older cases that are not currently in Aegis RMS.

Enhance fire/arson investigations by facilitating training for investigators to become certified as arson investigators.

Explore gaining ASCL Accreditation for our digital forensic laboratory. The purpose of this accreditation is be nationally certified and also to seek reimbursement from the courts for digital items examined in the course of criminal investigations.

Juvenile Investigations Bureau (Youth Service)

Juvenile Investigations personnel will participate in each district's community initiative that targets juveniles. Examples

are the West District's Great Gastonia Kids Camp and the East District's CSI Kids Camp.

Juvenile Investigations personnel will volunteer to serve as mentors in the Gaston County School System.

Juvenile Investigations personnel will make referrals directly to community organizations, such as the Alliance for Children and Youth that address youth development through programs such as Gang Outreach, Juvenile Restitution and Teen Court.

Juvenile Investigations personnel will conduct a minimum of four presentations addressing the subjects of bullying and internet safety.

Juvenile Investigations personnel will continue to be an active member of the Internet Crimes Against Children (ICAC) Task Force and the FBI Child Exploitation Task Force.

Crime Scene Investigations Bureau (CSI)

Two ID Bureau personnel would complete requirements for application to the International Association of Identification certified, Latent Examiner.

Staff and Instruct C. S. I. Kids Camp at Schiele Museum. Continue to assist Piedmont Charter School by lecturing and conducting practical exercises to a Forensic Science Class for seniors at the school.

ID Bureau Detectives would continue to review cold case evidence and latent prints with the goal of reviewing thirty such cases.

Special Investigations Division (SID/Vice-Narcotics)

SID will continue focus on Racketeering Influenced and Corrupt Organizations (RICO) and OCDETF investigations to disrupt and dismantle major drug trafficking suppliers to the Gastonia region.

NADDI computer equipment will be employed to continue cyber/electronic evidence processing and to support DEA TDS investigations.

BD-4 state drug tax form training will be provided for field services to improve revenue collection on applicable offenses as agency recruiting continues for field services.

Agents will continue training with DEA HIDTA and MCTFT St. Petersburg College sponsored courses.

A case-link analysis of RICO/OCDETF cases will be developed to show connections of Corrupt Criminal Enterprises past and present.

Gang Net files will continue to be updated and purged as required by law with Gang Liaison Officers receiving BJA criminal intelligence training after SID completion of the department gang suppression program.

Twelve GIL meetings will be held for departmental certified GIL officers.

ABC Officer

ABC will conduct twelve operations targeting selling to underage minors and conduct two operations targeting underage possession and consumption of alcoholic beverages.

The ABC Unit will conduct two training programs for local ABC store employees; continue educating underage individuals through the school system and employees of on and off premise locations through the Be A Responsible Server (BARS) Program.

Support Services Division

Support Services will conduct 2015 mandated in-service courses and focus on providing additional special training focusing on cultural sensitivity training.

Support Services will oversee the transition of new handguns and the sale of replacement handguns for all sworn personnel.

Conduct firearms training for all sworn personnel to include off-hand drawing, one hand magazine changes and off-hand shooting. Provide Six additional range days for officers to supplement mandated firearms training.

Develop Less Lethal Lesson plan for patrol and conduct training for up to ten qualifying officers. This will facilitate the deployment of ten less lethal shotguns to defuse qualifying situations.

Support Services will develop a standard procedure on disposition of firearms in property to conform to recent statutory requirements.

Police Attorney Office (PAO)

Provide legal advice and counsel to the Chief of Police, City Attorney and City Manager's Office on a wide variety of legal issues, including employment law (e.g., FMLA, ADA, ADEA, Title VII, PDA, FLSA, GINA, EEOC regulations and position statements), police legal issues, contracts, state and federal legislation, ordinances, litigation, criminal law, administrative law, policy and management issues. Provide legal advice and assistance to officers, supervisors, administrators, and non-departmental City staff members, City Manager, and City Attorney. Perform legal research, prepare written legal memoranda, review and draft ordinances, state and federal legislation, contracts and other legal documents. Draft and review department and City policy. Draft and edit publications of the Police Attorney's office (including *Police Law Reporter* and legislative bulletin). Advise Office of Professional Standards concerning charges and investigations, review disciplinary and personnel decisions, review and advise with regard to fitness for duty assessments. Participate in each hiring board and all post-hiring board determinations. Maintain an active liaison with the District Attorney's Office, members of IACP Legal Officers Section, North Carolina Police Executives Association, local bar, and other members of the law enforcement community to build and maintain effective working relationships for the City. Represent GPD and personnel in North Carolina trial courts and U.S. District Court.

Problem Analysis and Research Center (PARC)

Maintain CALEA Accreditation by securing proofs and updating/generating policy per CALEA requirements.

Update the strategic plan for the agency and adjust to a three year strategic plan.

Apply for applicable grant funding to support the department's identified strategic initiatives.

Re-focus the department's Intelligence Led Policing Initiative and refine the outputs to address durable hotspot locations throughout the city.

Complete the annual report for publication to the agency and the citizens.

Public Information Office (P.I.O.)

Write 50 news releases and work daily to maintain GPD's professional working relationship with the news media through information and/or interviews. Sign up reporters and editors as needed for automated public copies of reported crimes.

Assist as needed with the Neighborhood Enhancement Team.

Facilitate media relations training to three part time PIO officers.

Continue to maintain and develop GPD's first official department-wide social media sites along with five officers who are assigned social media duties.

Produce two issues of *The Blue Light Bulletin*.

Provide public records upon request.

Coordinate GPD Sniper Conference Media Day coordination.

GastoniaPD.org website planning and development as needed, providing updated content and photos for the website.

Provide assistance to the Gastonia Community Watch Association: publicizing monthly community watch meetings and/or other assistance as needed.

Produce Command Staff Notes to support internal communications.

Provide printed promotional/informational materials as needed including reprints of the GPD Community Safety Partners and GPD's Careers brochures for recruiting, etc.

Continue work with Crime Stoppers of Gaston County.

Assist with the City's EOC as needed.

Tweet as needed on the City's Twitter site.

Provide assistance daily to citizens seeking GPD or criminal justice information/direction.

Police Department Patrol Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	73,209	73,698	74,187	1. Annual cost per dispatched call	\$115.50	\$119.44	\$125.17
2. Service Area – Square Miles	51.7	51.7	51.7	2. # Dispatched calls per patrol officer	606	631	577
3. Number of Employees – FTEs	127	115	130				
4. Operating Budget	\$8,894,604	\$8,666,595	\$9,387,534				
Workload Measures:				Effectiveness Measures:			
1. # Dispatched calls per 1,000 population	1,052	985	1,011	1. Annual average response time to highest priority calls	0:05:35	0:06:45	0:06:00
2. # UCR Part I Crimes per 1,000 population	60	58	57	2. Annual # of sustained complaints about patrol officers per 10,000 population	5.74	3.93	4.04
3. # Sworn officers per 1,000 population	1.73	1.56	1.75				
4. # Sworn patrol officers per 1,000 UCR Part 1 Crime	28.97	26.71	30.59				

Analysis: *Due to retirements and manpower shortages, Patrol operated with an average of 12 less officers than the previous year in FY 15. This impacted Officer initiated call volume resulting in a major decrease in dispatched calls. Looking forward to FY 16 we are anticipating a return to full staff and an increase in the call volume.*

Police Department Support Services Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	73,209	73,698	74,187	1. Cost per case assigned annually	\$1,322.80	\$1,433.92	\$1,507.61
2. Service Area - Square miles	51.7	51.7	51.7	2. # Cases assigned annually per investigative officer	65.0	55.5	53.8
3. Number of Employees - FTEs	39	38	39				
4. Operating Budget	\$3,354,612	\$3,025,567	\$3,165,981				
Workload Measures:				Effectiveness Measures:			
1. #UCR Part 1 crimes reported annually, specified by type of crime, per 1,000 population	60	58	57	1. # UCR Part I crimes cleared in year as % of such crimes reported in year	46.0%	44.7%	45.9%
2. # Sworn investigative officers per 1,000 population	0.53	0.52	0.53	2. # of sustained complaints about investigative officers per 10,000 population (internal affairs)	0.14	0.68	0.40
3. # Cases assigned annually per 1,000 population. If data on cases assigned is available	34.64	28.63	28.31				

Analysis: *Due to an increase in Violent crime in FY 15, fewer property crime cases were assigned to be worked. Violent crime cases typically take more time to work and due to this, there was less time to devote to property crimes with a low solvability factor.*

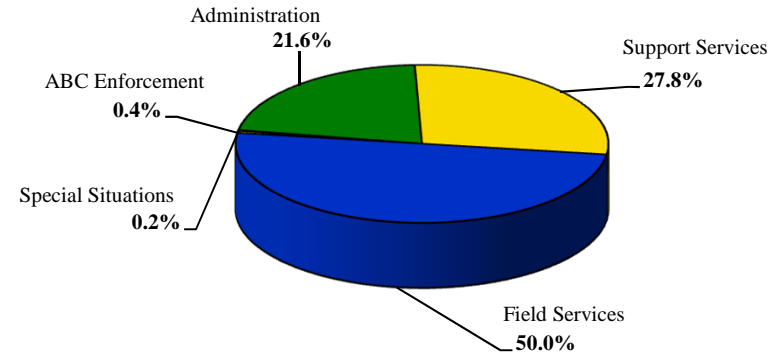
Budget Notes for Fiscal Year 2016

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-505, 110-508, -110-510, 110-511, 110-529, 773-507, 774-507, 775-521				
Salaries	1,205,997	1,251,114	1,366,313	115,199	9.21
Fringe Benefits	128,537	96,721	109,452	12,731	13.16
Equipment	6,577	314,219	0	-314,219	-100
Purchases for Resale	0	2,000	2,000	0	0
Debt Service	653,956	655,900	655,800	-100	-0.02
Capital Outlay	340	500	500	0	0
Other Operating	116,929	1,760,559	1,566,962	-193,597	-11
Sub-Total	2,112,338	4,081,013	3,701,027	-379,986	-9.31
SUPPORT SERVICES	Budget Code: 110-509, 110-515, 110-516, 110-518, 110-525				
Salaries	3,322,098	3,393,830	3,306,205	-87,625	-2.58
Fringe Benefits	875,830	867,309	908,216	40,907	4.72
Purchases for Resale	0	500	1,000	500	100
Other Operating	968,726	640,873	553,051	-87,822	-13.7
Sub-Total	5,166,654	4,902,512	4,768,472	-134,040	-2.73
FIELD SERVICES	Budget Code: 110-514, 880-514				
Salaries	5,479,717	5,652,516	5,906,312	253,796	4.49
Fringe Benefits	1,411,392	1,448,591	1,566,581	117,990	8.15
Equipment	316,077	54,378	8,000	-46,378	-85.29
Other Operating	1,482,103	1,343,377	1,084,812	-258,565	-19.25
Sub-Total	8,689,289	8,498,862	8,565,705	66,843	0.79
ABC ENFORCEMENT	Budget Code: 110-520				
Salaries	48,095	49,292	51,060	1,768	3.59
Fringe Benefits	12,099	12,362	13,725	1,363	11.02
Other Operating	6,480	3,614	3,750	136	3.76
Sub-Total	66,674	65,268	68,535	3,267	5.01
SPECIAL SITUATIONS	Budget Code: 110-523				
Other Operating	28,247	36,334	34,645	-1,689	-4.65
Sub-Total	28,247	36,334	34,645	-1,689	-4.65
DEPARTMENT TOTALS					
Salaries	10,055,907	10,346,752	10,629,890	283,138	2.74
Fringe Benefits	2,427,859	2,424,983	2,597,974	172,991	7.13
Equipment	322,655	368,597	8,000	-360,597	-97.83
Purchases for Resale	0	2,500	3,000	500	20
Debt Service	653,956	655,900	655,800	-100	-0.02
Capital Outlay	340	500	500	0	0
Other Operating	2,602,485	3,784,757	3,243,220	-541,537	-14.31
TOTAL EXPENDITURES	16,063,201	17,583,989	17,138,384	-445,605	-2.53
TOTAL REVENUES	734,132	609,349	132,450	-476,899	-78.26
ENTERPRISE REIMB.	0	0	0	0	0
FUNDING (+ OR -)	15,329,069	16,974,640	17,005,934	-31,294	

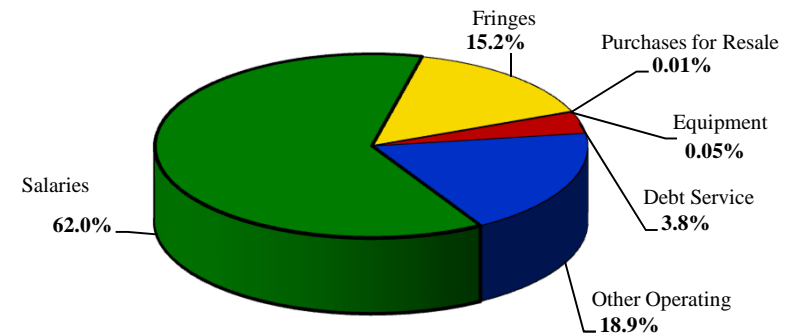
Police

8.08% of Operating Budget

Allocation by Division/Function

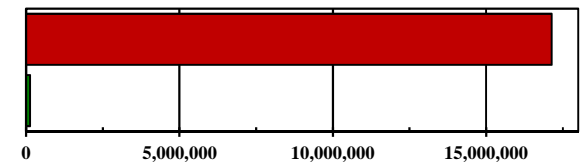


Departmental Allocations



Expenditures

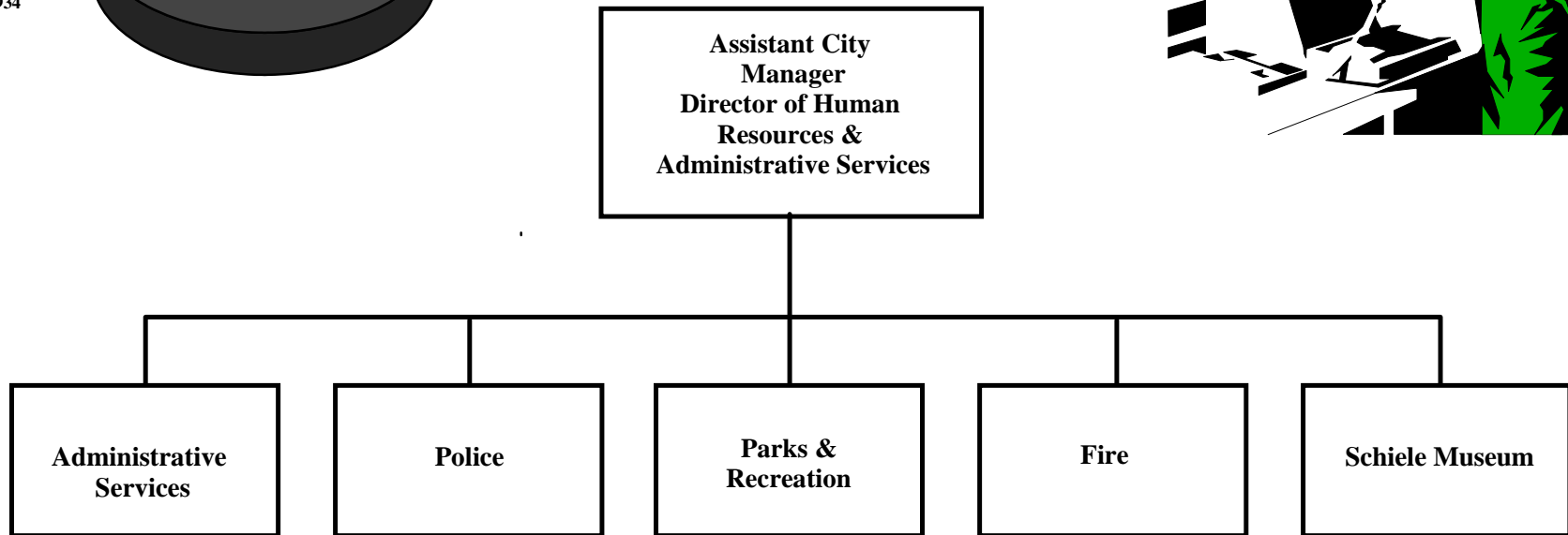
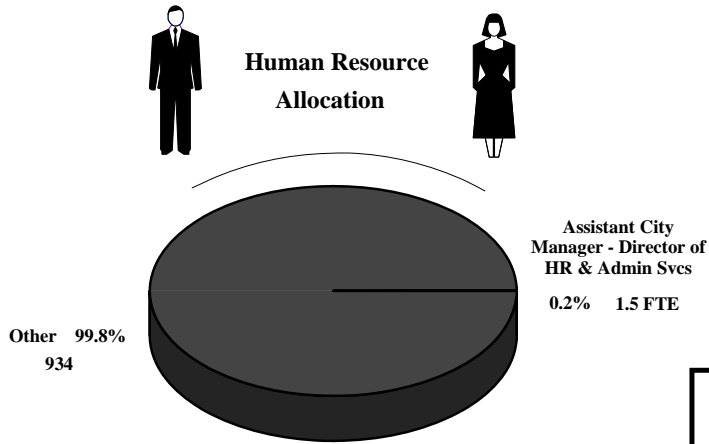
Revenues



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



Assistant City Manager - Director of Human Resources and Administrative Services



ASSISTANT CITY MANAGER/DIRECTOR OF HUMAN RESOURCES & ADMINISTRATIVE SERVICES

MISSION STATEMENT

The mission of the Assistant City Manager-Director of Human Resources & Administrative Services is to facilitate the efficiency and effectiveness of assigned City Departments through management assistance and oversight and to assist the City Manager in various assignments related to City operations.

FISCAL YEAR 2014 ACCOMPLISHMENTS

- Provided guidance to department heads with human resources issues, problem solving, other issues, working as a team with Legal when advising on disciplinary issues.
- Provided direction to and met regularly with all assigned department heads emphasizing the expectation of goal achievement in areas of improved customer service, employee training, (targeting diversity, sexual harassment, and customer service), performance evaluations, and enhanced organizational/employee communications. Provided guidance and direction to other department heads in assisting the City Manager.
- Served as voting member on the Gaston County Public Safety
- Systems Steering Committee, working with agency heads from public safety agencies within Gaston County to address relevant issues.
- Worked with the City Manager and senior staff to develop a balanced fiscal year budget for presentation to the Mayor and City Council.
- Coordinated administration of the City's request for In-Kind Services Plan. Worked with each requesting agency and related City staff to provide approved services.
- Developed and facilitated, with other senior staff, the annual Council/Staff Strategic Planning Retreat.
- Managed compliance with the numerous HR related regulatory requirements, such as EEOC, DOL, NC Industrial Commission, Employment Security

Commission, etc., and related activities with assistance from the Legal Department.

- Served as hearing officer in numerous appeals hearings related to employee discipline, grievances, and utilities violations.
- Worked with the HR and IT staffs to continue to expand the development and use of the Eden software system to provide more efficiency and effectiveness of HR administration.
- Completed first year of NeoGov (employment/recruiting administration software) program, providing greater effectiveness and efficiencies.
- Guided staff in continued development of various employee wellness and employee safety related initiatives.
- Worked with the City Manager and other senior staff toward resolving major issues such as budget development, legislative issues, policy and legal issues, strategic planning, City Council concerns, etc.
- Completed the administration of the fifth full year of golf course operations under the privatized management agreement, bringing cost savings for the City while seeing that the municipal golf course continued to operate and be maintained at the high level expected.

- Handled numerous resident inquiries, concerns, and requests, etc. directly, as well as those referred to by the City Manager and elected officials. Held meetings, met with residents, conducted phone conversations, etc. to help resolve each situation as effectively and amicably as practical.
- Participated in training opportunities related to Human Resources, Technical Services, Public Safety and other areas through online research, webinars, conference attendance, professional memberships, IOG training, etc.
- Managed the operations of the Administrative Services and Recreation and Cultural Services Departments including Human Resources, Technology Services, Parks, Recreation, Golf Course, Schiele Museum, and Police and Fire, through supervision of and coordination with assigned staff.

FISCAL YEAR 2015 OBJECTIVES

- Work with the City Manager to assist with effective City operations and economic development.
- Manage Human Resources staff to continue to provide quality and cost effective services to City employees and to the City.
- Provide management oversight to operations of the Employee Health Clinic to ensure continued high quality services to employees and positive impact

toward effectively managing employee health care costs.

- Provide guidance and direction to department managers toward development of succession plans, as well as, toward continuing efforts to innovate and find ways to operate as cost-effectively as possible.
- Provide direction to the Human Resources division in continuously evaluating policies and benefits programs for effectiveness, potential cost efficiencies and opportunities, improved employee relations, and legal/regulatory compliance.
- Continue work with Fire and Police Chiefs and Human Resources staff to continue our emphasis toward increasing the education level of departmental personnel through recruitment and internal development, as well as, seeking to ensure appropriate diversity and foreign language speaking representation in employment and promotions.
- Continue to develop strategies with assigned department heads to provide guidance and training in each department related to customer service, teamwork, diversity sensitivity, sexual harassment, and other areas as identified.
- Evaluate and possibly begin employee benefits online enrollment using the in-house Eden system.
- Provide effective, responsible management oversight, assistance, and coaching to directors/managers in

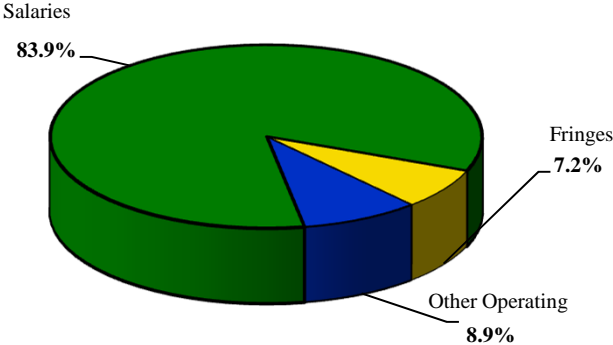
Police, Fire, IT, HR, and Parks, Recreation, and Cultural Services, evaluating and assisting with personal career development. Guide and assist each department head in developing within their respective areas of responsibility. Help educate and direct them in strategic planning, human resources issues, cultivating essential competencies, and other management-related areas.

- Seek and participate in educational opportunities such as workshops, conferences, courses, and etc., to further develop knowledge and maintain certification to relevant work related areas.
- Assist with the development and implementation of an effective and responsible fiscal year budget as well as effective administration of the current year's budget.
- Work toward continuing appearance, function, and safety enhancements at the Golf Course, Schiele Museum, and Parks/ Recreation facilities, as well as, efforts to ensure good community and customer relations for all areas.

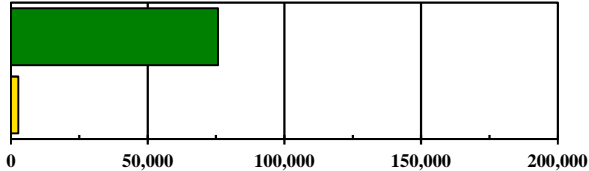
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ASST CITY MANAGER- DIRECTOR OF HUMAN RESOURCES & ADMIN SERVICES	Budget Code: 110-432				
Salaries	58,137	59,223	63,510	4,287	7.24
Fringe Benefits	4,394	3,725	5,469	1,744	46.83
Other Operating	3,772	6,101	6,744	643	10.54
Sub-Total	66,303	69,049	75,723	6,674	9.67
DEPARTMENT TOTALS					
Salaries	58,137	59,223	63,510	4,287	7.24
Fringe Benefits	4,394	3,725	5,469	1,744	46.83
Other Operating	3,772	6,101	6,744	643	10.54
TOTAL EXPENDITURES	66,303	69,049	75,723	6,674	9.67
ENTERPRISE REIMB.	2,268	2,412	2,617	-205	-8.5
FUNDING (+ OR -)	64,035	66,637	73,106	-6,469	

*Assistant City Manager -
Director of Human Resources &
Administrative Services
.04% of Operating Budget*

Departmental Allocations



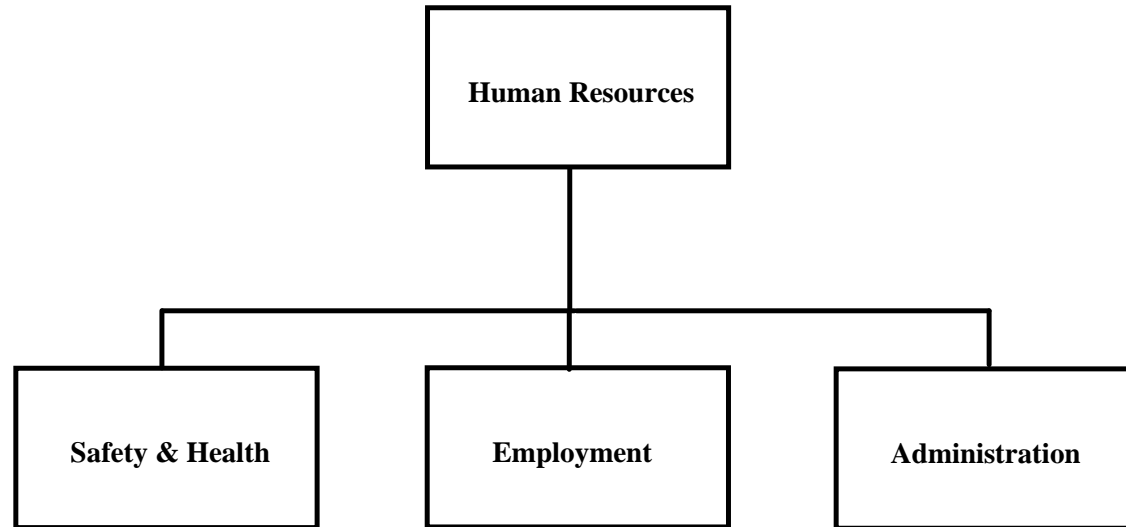
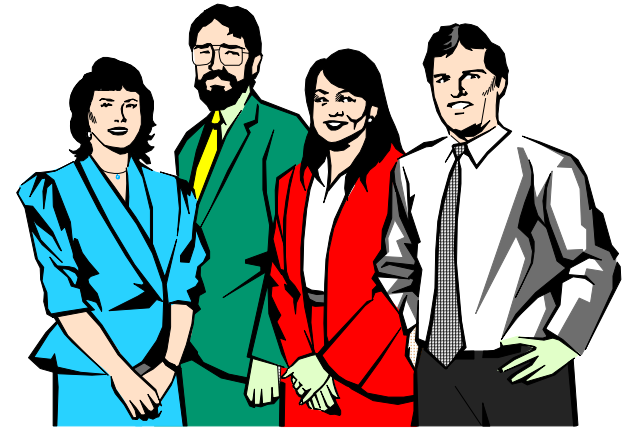
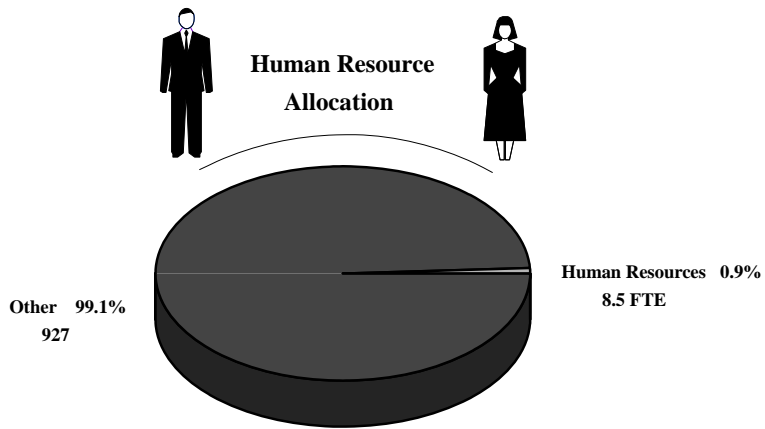
Expenditures
Enterprise Reimbursement



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



Human Resources



HUMAN RESOURCES

MISSION STATEMENT

It is the mission of the City of Gastonia's Human Resources Division to provide for the professional development, administration, and enhancement of the City's Human Resources and Risk Management, and Employee Health services; to implement changes as deemed necessary in these areas and to provide guidance and staff assistance to the City's managers, its supervisors, its workforce, and to its residents. This mission will be accomplished in an atmosphere of teamwork and positive customer service.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Provided comprehensive advice and guidance to managers regarding employee relations, HR related regulatory compliance, safety, risk management, employee discipline, and other policy issues.

Completed background checks for volunteers working with minors, criminal checks for new employees, and license checks for new employees.

Collaborated with Police and Fire Department's staff with recruitment and promotional processes.

Administered the bilingual policy that provides monetary incentive for those processing certain language skills.

Provided orientation and benefits enrollment for all new hires.

Assisted families with processing life insurance claims.

Provided advice and counsel to the City Manager, staff, and department management in resolving issues involving employment matters and outside insurance claims.

Conducted a series of annual Employee Benefit Meetings to provide an update to the workforce on the City's major benefits. Coordinated the open enrollment processes.

Provided nursing care and case management of numerous workers' compensation cases.

Scheduled and coordinated audiometric tests for all employees involved in the Hearing Conservation Program. These tests were performed at our in-house employee health clinic.

Completed pulmonary function tests for employees involved in the Respiratory Protection Program. These tests were performed at our in-house employee health clinic.

Administered Hepatitis B immunizations for the Blood Borne Pathogens Program.

Completed drug and alcohol tests based on the City's Substance Abuse policy and federal regulations.

Administered Cancer Screening Program for City employees.

Coordinated one bloodmobile.

Administered the City's property casualty, liability, and worker's compensation programs including coordination of claims, reviews with adjusters, coordination with brokers, agents, etc.

Facilitated the annual Health Fair for City employees. We offered flu shots, cholesterol screenings, etc., along with the opportunity for employees to complete on-line Health Risk Assessments to give employees a better picture of their health status.

Completed license checks for appropriate City employees.

Continued to provide support and advice to departmental and Executive Safety Committee members.

Monitored safety of job sites and made recommendations for improvements.

Continued to administer the donation of leave program.

Continued to work with IT and Finance on HR/Payroll module of the administrative software system.

Continued to work to develop a revised personnel policy manual.

Continued to process educational reimbursement claims to include validating various educational institutions' degree programs eligibility to participate in the City's process.

Managed operations of the City's in-house health clinic, allowing employees to see clinic medical staff for minimal co-pay. Also, included in clinic procedures is an on-site specimen collection for drug testing. In addition, Police and Fire physicals are performed in the clinic.

Implemented new programs that focus on reducing workers compensation accidents through improved safety awareness, improved accident investigation, improved reporting, and targeted safety training for high-risk and high accident rate work environments.

Implemented new FMLA policy and provided training on the software that tracks FMLA time. This will help with consistency throughout the City.

Continued to provide wellness programs and opportunities through the employee health clinic. Began offering free biometric screenings in the employee health clinic to improve participation in the screenings.

Revised all job descriptions to include physical requirements.

FISCAL YEAR 2016 OBJECTIVES

Work with the Legal staff in providing guidance, advice, compliance, and coordination relating to numerous HR related regulatory agencies and regulations, i.e., EEOC, DOL, OSHA, HHS, ESC, COBRA, HIPPA, etc.

Continue to provide advice and guidance to managers regarding employee relations, HR related regulatory compliance, safety, risk management, employee discipline, and other policy issues.

Continue the City's outreach recruiting efforts to increase the applicant flow of minority, female, and other protected class members to generate a more diverse applicant pool.

Oversee the operations of the contracted Employee Health Clinic to continue to provide a high level of care for City employees with a goal of improving overall health and, in turn, reduce overall healthcare related costs for employees and the City.

Continue to monitor Health Care and Property/Casualty Insurance trends to help control costs, while providing necessary and quality coverage.

Manage a series of Employee Benefit meetings to provide an update on the City's major benefits as well as new plan year enrollments.

Continue to provide advice and counsel to City staff and department management in resolving employment, compensation, and safety/claims issues.

Update new employee orientation materials and presentation.

Work with Police and Fire Departments to facilitate promotional processes including assessment centers.

Continue to provide Employee Health programs, such as Hepatitis B vaccinations, hearing conservation and respiratory protection programs, flu immunizations, employment physicals, and cancer screening, many of which will be performed on-site.

Continue to coordinate the City's Drug and Alcohol Testing program.

Continue to administer formal FMLA policy to ensure consistency City-wide.

Research and provide opportunities for HR staff to obtain continuing professional training and updates.

Continue to provide a Modified Work Program for employees under worker's compensation.

Continue to monitor the Affordable Health Care Act to ensure compliance as new requirements are coming into effect.

Human Resources Division Administration & Employment

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served				1. # of days to review/process Property/ Casualty claims	2	2	2
2. Service Area - Square miles				2. # of days to review/process applications for a job vacancy	2-3	2-3	2-3
3. Number of Employees - FTEs	7.5	7.5	7.5	3. # of individuals participating in voluntary wellness activities	~1,100	~1,200	~900
4. Operating Budget							
Workload Measures:				Effectiveness Measures:			
1. # of Property/Casualty Insurance claims processed	103	108	115	1. Avg cost of Property/Casualty claims	\$2,742.62	\$1,743.99	\$3,000
2. # of employment applications taken	9361	11,459	10,000	2. # of individuals promoted/hired	104	129	120
				3. # of Physician required medicals	72	39	45

Analysis: *Most measures have remained relatively flat for the past couple of years. The number of employees participating in wellness activities is based on employees completing the 3 wellness activities to receive the \$200 incentive (in FY 13 and FY 14) as well as blood drives, police physicals, fire physicals, respirator exams, audiometric screenings, and other activities offered in the clinic.*

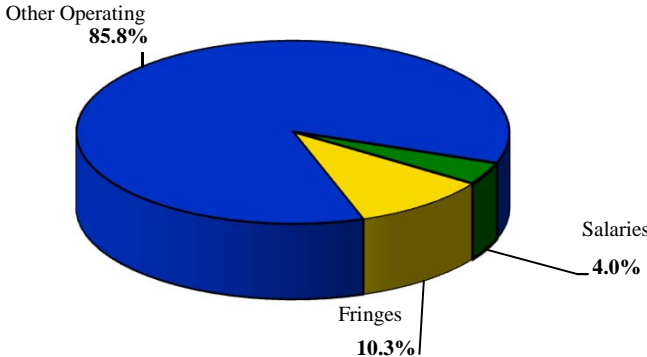
Budget Notes for Fiscal Year 2016

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-421, 868-720, 870-720				
Salaries	392,638	411,669	448,596	36,927	8.97
Fringe Benefits	1,072,757	1,123,730	1,164,810	41,080	3.66
Other Operating	8,376,120	9,469,541	9,718,888	249,347	2.63
Sub-Total	9,841,515	11,004,940	11,332,294	327,354	2.97
DEPARTMENT TOTALS					
Salaries	392,638	411,669	448,596	36,927	8.97
Fringe Benefits	1,072,757	1,123,730	1,164,810	41,080	3.66
Other Operating	8,376,120	9,469,541	9,718,888	249,347	2.63
TOTAL EXPENDITURES	9,841,515	11,004,940	11,332,294	327,354	2.97
TOTAL REVENUES	7,138,652	7,670,129	7,990,879	320,750	4.18
ENTERPRISE REIMB.	532,501	602,723	638,108	-35,385	-5.87
FUNDING (+ OR -)	2,170,361	2,732,088	2,703,307	28,781	

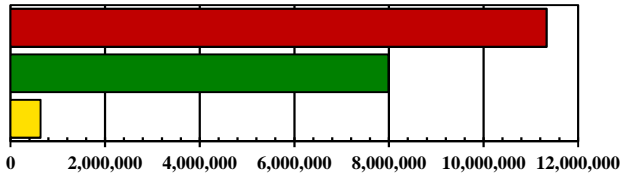
Human Resources

5.35% of Operating Budget

Departmental Allocations



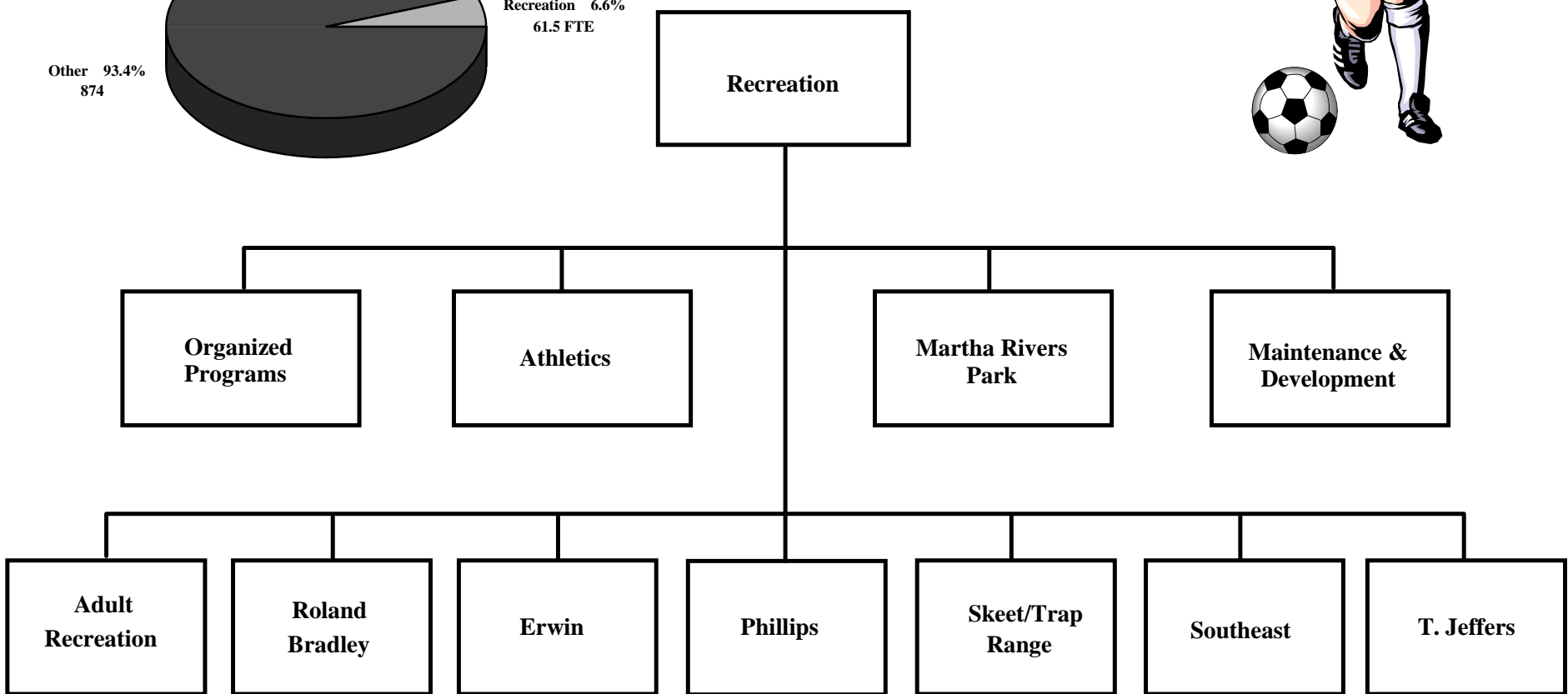
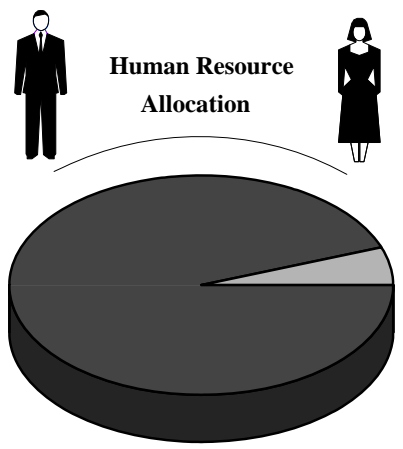
Expenditures
Revenues
Enterprise Reimbursement



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



Recreation



RECREATION

MISSION STATEMENT

The mission of the City of Gastonia Parks and Cultural Services Department is to provide a broad range of recreational and leisure time activities for its pre-school through senior adult population. The Parks and Recreation Department will strive to enhance our citizens' lives by providing ways to improve health, cultural growth, and enhanced citizenship with opportunities to discover and satisfy interests, talents, and skills through the provision of wholesome leisure time activities. The department strives to be receptive to the recreational needs and desires of the entire family and to provide a professional and caring staff that will fulfill the needs of each citizen.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Collaborated with Engineering, Planning, and other city departments to build Phase II of Optimist Club Park. This project continued the public/private/non-profit partnership originally established with the Optimist Club for Phase I of the park's construction. Phase II extended the paved walking trail west to the perimeter of the Boys' and Girls' Club property line and includes an arbor area with bench seating, donor pavers and plaques, landscaping, and a wildlife viewing/outdoor classroom area.

Conducted a Phase II Opening Celebration for Optimist Club Park on November 15, 2014.

Collaborated with City departments, Gaston County, and Gaston County Schools to renovate eight tennis courts at Ashbrook High School. When not being used by the school, these courts serve the general public's tennis needs within the community.

Collaborated with the City's Building Maintenance Division to develop specifications and oversee a combination of contracted services and City labor to renovate the restroom/concession building at Ferguson Park.

After much research, developed a set of specifications to outsource the pool management for the 2015 summer swim season at Lineberger Park and Erwin Center. The scope of the contract will include staffing, supplies, chemicals, and maintenance operations, and is projected to recognize a savings of time and money to the City.

Collaborated with City Executive Management to reorganize manpower critical to downtown maintenance and beautification efforts. Two full time Landscape Technicians and two part time Grounds Maintenance Worker were moved from the Housing and Neighborhoods Department to the Parks and Recreation Department under the supervision of the Park

Maintenance Manager. This supervisor also became certified in order to assume the duties of the retiring Certified City Arborist.

Collaborated with the City's Building Maintenance Division to coordinate replacement of the HVAC system at Erwin Center.

Replaced four skeet meachines that had surpassed their life expectancy and were beyond reasonable repairs.

Rankin Lake Park continues to be a regional draw for people to picnic, walk, fish and enjoy the beauty of the lake. Lakefront operations included 4,931 fishing permits and 2,624 boat rentals.

Continued to coordinate reservations for the 24-passenger recreation bus that has been used for senior citizen's trips and the annual Lion's Club VIP Fishing Trip for the blind and visually impaired, transporting visiting dignitaries and Sister Cities' guests, and other City departmental uses.

Partnered with Nations Baseball and USSSA Baseball to host 31 youth baseball tournaments at Martha Rivers Park that attracted players and spectators from across the region and beyond. Many of these tournaments filled the local hotels and positively added to the area's economic impact.

Martha Rivers Park co-hosted one major soccer tournament, the Spring Fever Classic, attracting a total of 53 teams from across a wide area. 25 teams actually played at Martha Rivers. The soccer fields were also utilized by various organizations and schools to hold games, clinics, and camps.

Martha Rivers Park was also the venue for two lacrosse tournaments, drawing a total of 25 teams to the area.

Ferguson Park played host to 21 adult softball tournaments and 11 youth tournaments(baseball/fast pitch softball).

The department coordintated approximately 206 youth and 21 adult athletic teams during 2014. The Athletics Division conducted sports clinics for youth soccer, youth lacrosse and girls' volleyball.

Taught beginning swimming lessons to approximately 283 people. The grand total of all public swim attendance between Lineberger and Erwin pools equaled 22,411, which includes daycare, swim lessons and rentals. Erwin Pool did not open until July due to some unexpected delays in making structural repairs to fix chronic leaks.

Lineberger Park's Miniature Train operation attracted 14,855 riders, including six rentals. This feature continues to be a popular attraction for young and old visitors alike.

Planned, promoted, and presented one dramatic performance by the Children's Theatre of Charlotte's Tarradiddle Players for 711 elementary age students. The troupe's touring schedule did not allow for an additional engagement as usual.

Planned, promoted, organized, and conducted 45 Senior, Adult, and Special Populations' dances, attracting approximately 3,985 participants, and 32 special events and trips, which attracted 3,954 participants.

Collaborated with Gaston County Parks and Recreation, and surrounding municipalities to plan, promote, and conduct a Senior Games and SilverArts program for adults ages 55 and older. 230 adults, ages 55-93, participated at the local level, with many qualifying to compete at the State Games in Raleigh.

Planned, promoted, organized, and conducted nine different adult program classes creating over 10,955 student contact hours, and two different youth program classes totaling 4,610 student contact hours.

Continued to provide instruction for an afternoon senior line dance class that has provided over 2,776 student contact hours. This program has spawned a dance club that performs at variety of community functions and assisted living centers for the purpose of giving dance performances and spreading good cheer.

Sims Park played host to 30 Gastonia Grizzlies games, ten American Legion Post 23 games, fourteen Highland Tech games, 60-plus practices, five USSSA tournaments, four special events, and two community rentals. Recreation continued its partnership with Gaston County Schools to use Sims Park as the venue for the Gaston County Baseball Tournament held annually for ten teams during the school's Easter/Spring break, attracting 2,853 spectators last year.

Skeet and Trap attracted 9,258 shooting enthusiasts during regular hours, and eight registered tournaments, including one exclusively for Junior (youth) shooters.

In conjunction with the Human Resources Department and other city departments, planned, organized, and hosted a holiday employee appreciation BBQ luncheon for city employees, public officials, and retirees.

In conjunction with the Communications and Marketing Director, Keep Gastonia Beautiful, various downtown development agencies and local non-profit organizations, departmental staff assisted with many community and downtown events including Boogie Crank Basketball

Tournament; Arbor Day; Highland Fest; Run for the Money; A Taste of Gaston; Rotary Senior Thanksgiving Dinner; Light Up Gaston; Veterans' Day Parade; and Toys for Tots Motorcycle Ride.

FISCAL YEAR 2016 OBJECTIVES

Administration

Continue to evaluate and create marketing and management strategies for Rankin Lake Park in order to maximize usage within the community and promote the facility as a regional destination for the park's trails, fishing, picnicking, disc golf, and passive recreation opportunities.

Continue to collaborate with community partnerships in support of fund-raising and or donations for the maintenance and development of parks and recreation facilities.

Continue to collaborate with City Engineering to renovate eight tennis courts at Ferguson Park and 4 tennis courts at Phillips Center.

Continue to collaborate with the City's Building Maintenance Division to replace gymnasium flooring at Erwin Center and Phillips Center.

Continue to plan, organize, promote, and assist with cultural and special events for both residents and visitors of the City.

Continue to develop quality informational materials to better promote and market the department.

Continue collaboration with the Police Department to promote and recruit citizen participation in the Park Watch Program.

Continue to expand and update the department's web pages to promote programs and provide information in a form that provides better customer service.

Continue to partner with outside agencies in hosting baseball, softball, and soccer tournaments at Martha Rivers and other city facilities to produce a positive, economic impact to the area.

Provide varied well-rounded recreational programs for residents within the budgeting limitations.

Athletics

Continue to plan, promote, and conduct athletic programs in the form of leagues, tournaments, clinics, and other special events.

Improve marketing of adult programs to increase participation.

Continue to offer clinics to coaches and volunteers on game rules and sportsmanship, and to develop a coaches' manual to assist with this process.

Continue to promote and operate the miniature train as a premier attraction at Lineberger Park.

Continue to evaluate and create marketing and management strategies for Lineberger Park Pool in order to maximize usage within the community for swim lessons and other aquatic classes, day care swim, open swim, and rentals.

Continue to supervise playground inspections and maintain safe equipment at thirteen locations.

Continue operation of the Martha Rivers Youth Sports Complex for our youth and the public. This first class facility continues to draw a large number of daily users, improves the quality of life for our residents, and attracts people to tournaments for regional, state, and national events.

Community Centers

Continue to provide wholesome recreation programs through six community centers, encompassing indoor and outdoor amenities, with a variety of recreation programming such as special events, athletics, arts and crafts, social recreation, and dance, and music activities.

Continue to coordinate with outside agencies, schools, businesses, and community organizations to better serve the public.

Continue to work with the Police Department and other community agencies that target at-risk youth and young adults, working the areas of drug prevention, education, social skills, and health fields.

Maintenance/Development

Continue to improve and maintain the parks, recreational facilities, athletic fields, and playgrounds to a quality standard that ensures maximum utilization, safety and enjoyment by our citizens.

Sims Park

Continue to plan, develop, organize, and promote a variety of baseball, musical, and other special events, and family oriented activities.

Continue to promote the facility for large special events, college baseball games, and baseball tournaments.

Continue to uplift and renovate the facility as funds become available.

Negotiate a new lease agreement with the Gastonia Grizzlies.

Skeet and Trap Range

Continue to provide a clean, well-managed skeet and trap facility for shooting enthusiasts. Continue to promote the sport among younger age shooters by offering junior divisions in both skeet and trap tournaments. Hold four registered skeet tournaments, including a dedicated youth shoot and four registered trap tournaments. These events typically attract 30 to 50 participants from around the region, thus contributing to a positive economic impact on our community. We continue to receive favorable comments from participants within a 50-mile radius of the City.

Parks and Cultural Services Athletics Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	71,741	71,741	71,741	1. Monthly cost per athletic team participant (youth)	7.48	8.54	6.57
2. Service Area - Square miles	59.025	59.025	59.025	2. Monthly cost per athletic team participant (adult)	14.98	16.42	12.64
3. Number of Employees - FTEs	7	7	7	3. Total cost for operation of City pool facilities (10 & 12 weeks)*	\$78,058	\$83,871	\$93,235
4. Operating Budget	1,034,927	1,032,979	814,120				
5. Revenues generated from pool facilities	\$65,064	\$80,857	83,000				
Workload Measures:				Effectiveness Measures:			
1. # of youth athletic teams per 1,000 population	2.96	3.14	3.14	1. % of cost of pool operations vs. Revenues received.	1.20	1.04	1.13
2. # of adult athletic teams per 1,000 population	.24	.35	.35				
3. # of swimmers at City pool facilities per 1,000 population	299.73	346.52	346.52				

Analysis: *The operating budget includes maintenance of athletic fields, Lineberger Park, and small capital items. Adult athletic teams pay entry fees to offset program costs. During 2014/15 there was a slight increase in the number of teams participating in our athletic programs. Youth teams increased by 13 teams and adults increased by 8 teams. Nominal fees are charged for pool admissions and swim lessons. Beginning the 2015 pool season, our pools were managed under contract through Carolina Pool Management providing lifeguards, pool managers and necessary pool chemicals. The difference in pool expenditures is a result of the fiscal year split between utilizing City staff management, and encumbering the initial large contract payment to Carolina Pool Management.*

Parks and Cultural Services Organized Programs

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	71,741	71,741	71,741	1. Monthly cost per special population participant	\$.85	\$.85	\$.85
2. Service Area - Square miles	59.025	59.025	59.025	2. Monthly cost per adult program participant	\$.78	\$.87	\$.80
3. Number of Employees - FTEs	2	2	2	3. Monthly cost per theatrical performance attendee	\$.81	\$.85	\$.55
4. Operating Budget	\$268,400	\$268,326	\$272,029				
Workload Measures:				Effectiveness Measures:			
1. # of participants in special population activities per 1,000 population	18.45	18.05	18.13	1. % of cost of program operation vs. revenue received	3.96	5.47	4.88
2. # of adults participating in programs per 1,000 population	87.71	71.45	76.71	2. % of cost of special population programs vs. revenue received	3.41	3.46	3.38
3. # of children attending live theatrical performances per 1,000 population	26.90	14.66	27.89	3. % of cost of theatrical performances vs. revenue received	3.90	4.08	2.20
				4. % of cost of adult program vs. revenue received	2.83	3.06	2.85

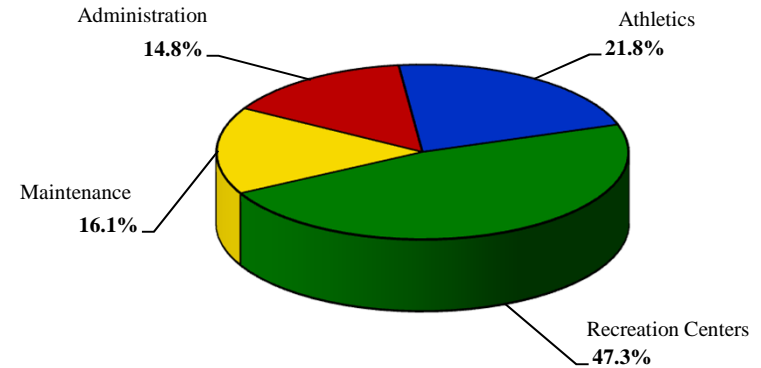
Analysis: *Participants pay instructional and admission fees to offset the cost of providing most programs. The year's lower attendance and corresponding drop in revenue can be directly attributed to the loss of a once popular year-round dance class; the inability to host a traditional second date for children's theater (the performance group was not on tour); and some instances of inclement weather on program dates. Additionally, a large portion of projected revenue was not realized because the usual day and overnight trips taken in the second half of the year did not take place due to the retirement of the staff in charge of those activities. It is projected that a renewed focus, with a full staff, will make positive gains in these areas for next year.*

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 110-612, 110-620, 110-627				
Salaries	83,096	88,975	110,645	21,670	24.36
Fringe Benefits	16,730	17,510	27,365	9,855	56.28
Debt Service	1,357,043	1,545,265	335,350	-1,209,915	-78.3
Credit Card Fees	0	3,500	7,000	3,500	100
Other Operating	34,126	99,504	89,343	-10,161	-10.21
Sub-Total	1,490,995	1,754,754	569,703	-1,185,051	-67.53
ATHLETICS	Budget Code: 110-621, 110-629, 110-638				
Salaries	382,945	354,145	325,910	-28,235	-7.97
Fringe Benefits	103,060	102,439	100,327	-2,112	-2.06
Purchases for Resale	0	0	2,000	2,000	0
Capital Outlay	0	216,219	75,000	-141,219	-65.31
Other Operating	326,333	396,249	412,462	16,213	4.09
Sub-Total	812,338	1,069,052	915,699	-153,353	-14.34
RECREATION CENTERS	Budget Code: 110-622, 110-624, 110-625, 110-628, 110-630, 110-631, 110-632, 110-633, 110-635, 110-636				
Salaries	921,774	1,015,943	1,027,260	11,317	1.11
Fringe Benefits	261,492	277,135	295,826	18,691	6.74
Equipment	0	16,000	0	-16,000	-100
Purchases for Resale	98,397	98,116	99,500	1,384	1.41
Capital Outlay	0	65,132	50,000	-15,132	-23.23
Other Operating	388,730	373,706	345,454	-28,252	-7.56
Sub-Total	1,671,454	1,846,032	1,818,040	-27,992	-1.52
MAINTENANCE	Budget Code: 110-596, 110-626				
Salaries	339,210	367,275	384,210	16,935	4.61
Fringe Benefits	100,804	103,823	111,980	8,157	7.86
Other Operating	125,265	126,819	123,950	-2,869	-2.26
Sub-Total	565,280	597,917	620,140	22,223	3.72
DEPARTMENT TOTALS					
Salaries	1,727,025	1,826,338	1,848,025	21,687	1.19
Fringe Benefits	482,086	500,907	535,497	34,590	6.91
Equipment	0	16,000	0	-16,000	-100
Purchases for Resale	98,397	98,116	101,500	3,384	3.45
Debt Service	1,357,043	1,545,265	335,350	-1,209,915	-78.3
Capital Outlay	0	281,351	125,000	-156,351	-55.57
Credit Card Fees	1,061	3,500	7,000	3,500	100
Other Operating	874,454	996,278	971,209	-25,069	-2.52
TOTAL EXPENDITURES	4,540,067	5,267,755	3,923,581	-1,344,174	-25.52
TOTAL REVENUES	549,179	574,000	578,350	4,350	0.76
TOTAL REIMBURSE.	15,854	17,287	21,267	-3,980	-23.02
FUNDING (+ OR -)	3,975,033	4,676,468	3,323,964	1,352,504	

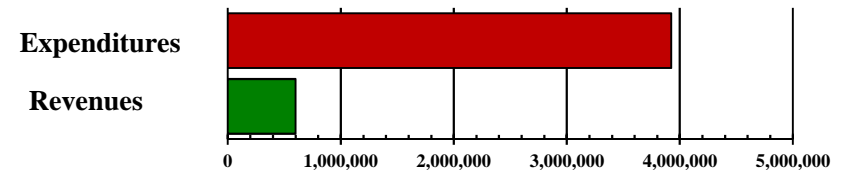
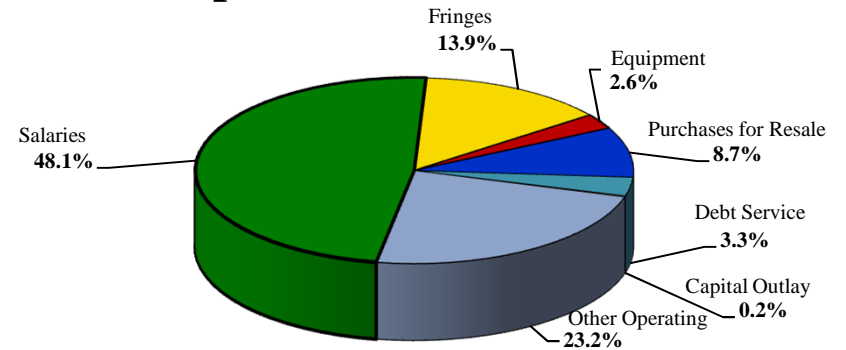
Recreation

1.85% of Operating Budget

Allocation by Division/Function



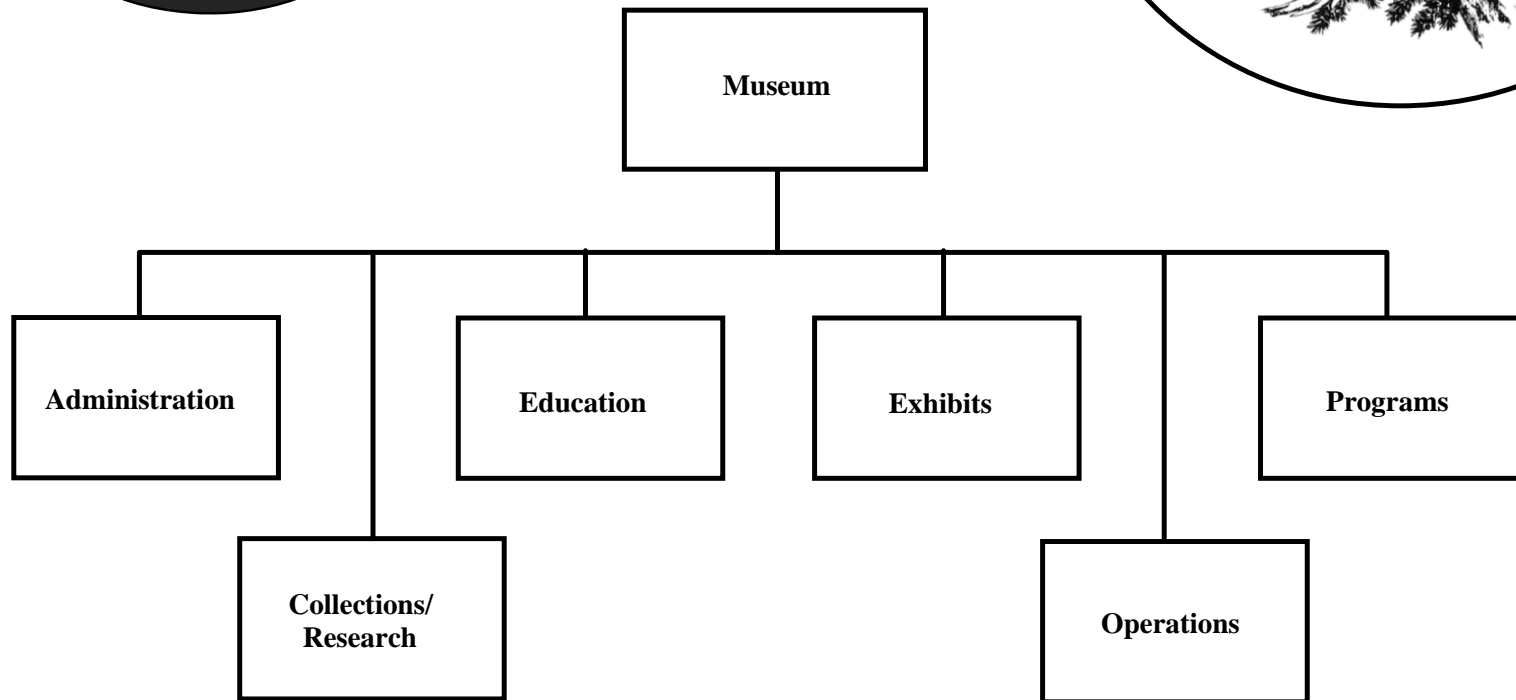
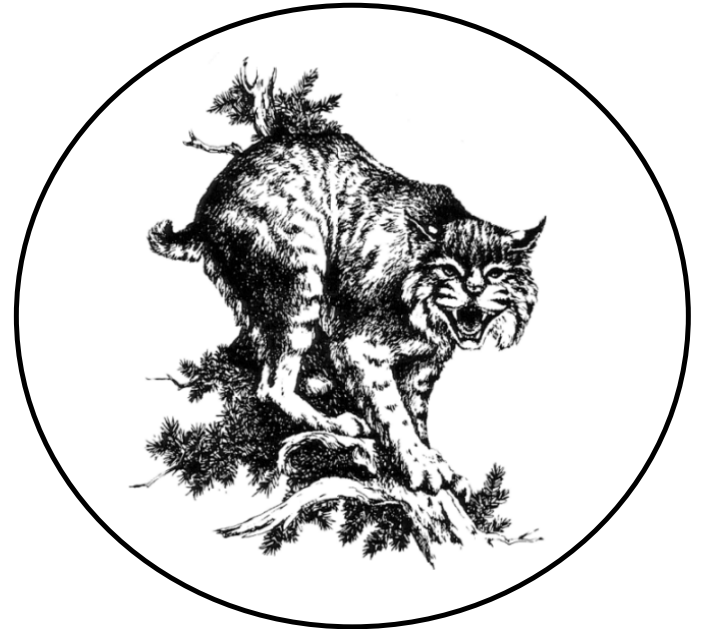
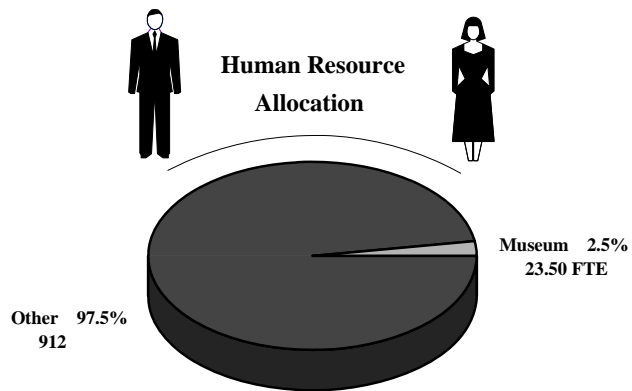
Departmental Allocations



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



Schiele Museum



SCHIELE MUSEUM

MISSION STATEMENT

The mission of the Schiele Museum of Natural History, a public institution, is to promote awareness and appreciation for nature, and to instill a sense of individual and social responsibility for the diversity of the natural world and the role of humanity in it. The Schiele Museum does this by collecting, studying, and preserving natural specimens and cultural artifacts, and by using educational programs, exhibits, and publications to communicate, to all possible audiences, the variety of these objects, their environmental and social contexts, and the history of their connections.

FISCAL YEAR 2015 ACCOMPLISHMENTS

The Schiele was awarded LEED Gold certification for the Matthews-Belk-Cannon Environmental Studies Center. This is the first LEED Gold building in Gaston County.

Continued to strengthen the partnership with Gaston County Schools and hosted the 6th Annual Science Fair.

Strengthened museum marketing efforts through the strategic use of social media. Improved use of Constant Comment.

Developed new community and regional partnerships: NC Cooperative Extension, Gaston County Health and Human

Services, CaroMont Health, Charlotte Chamber, and Charlotte Regional Visitors Authority.

Replaced carpet in high traffic areas.

Worked with NC Grassroots Science Museums Collaborative to secure state funding and broaden partnerships with other museums.

Expanded grant, foundation, and sponsorship support. Secured a major sponsor for featured exhibit.

Continued to develop new programs, products and marketing plans to increase museum attendance. Launched Science Café evening adult program.

Completed feasibility studies for early childhood exhibit and upgrade of Planetarium equipment.

Completed design for grant funded exhibits entering and leaving the ESC.

Opened *Solar System, A Journey of Exploration*. This exhibit is a significant step forward in the application of current visitor interactive technology. Staff led concept development, exhibit design, and fabrication.

Completed improvements to the Play'scape, pond, and Nature Trail.

Completed grant and donation funded landscape improvements on the front of the building and Backcountry Farm/Nature Trail entrance. Relocated the John Biggers Mural into the Dickson Courtyard.

Completed the grant funded major renovation of the Henry Hall of the American Indian.

Hosted *Crusin' the Fossil Freeway* and *National Geographic's 50 Greatest Photographs* traveling exhibits.

Designed and built *The Scoop on Ice Cream* for the Spring of 2015.

FISCAL YEAR 2016 OBJECTIVES

Initiate a major fundraising campaign for equipment and program upgrades for the Planetarium.

Open *Titanoboa: Monster Snake* exhibit in Spring 2015.

Begin the process of applying for AAM reaccreditation.

Secure funding to increase marketing and promotion of The Schiele in the southeast region.

Initiate a new public event *Eat Real, Gaston! - Food Day 2015*, linking The Schiele with a national network of similar public events.

Review and update strategic plan Review and update Disaster Plan.

Complete construction and installation of exhibits in the galleries leading into and out of the ESC.

Continue research and concept development for redesign and renovation of three exhibit galleries; North American Habitats, North American Wildlife, and the Hall of Earth and Man.

Complete design and fundraising for a renovation of the North Carolina Hall exhibit.

Develop the Director's Youth Advisory Council.

Develop, design, and secure funding for temporary and featured exhibits.

Continue to gain grant support and sponsorships for programs, events, and exhibits.

Continue to develop new community and regional partnerships.

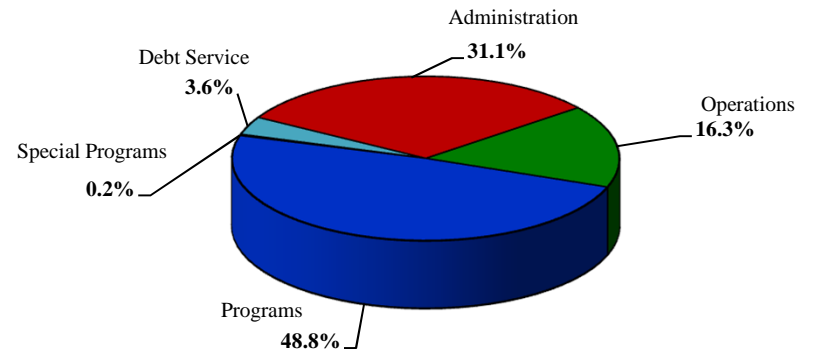
Continue to strengthen the partnership with Gaston County Schools and host the 7th Annual Science Fair.

Budget Notes for Fiscal Year 2016

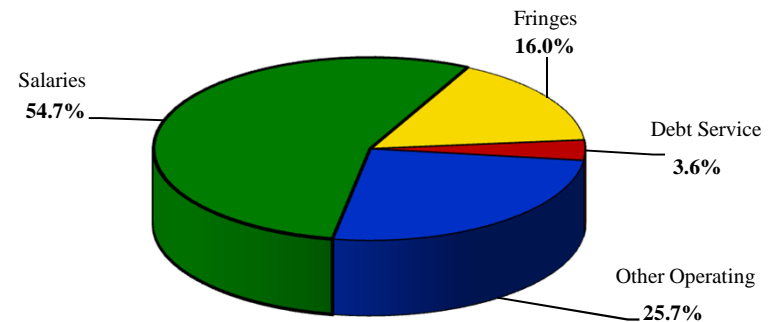
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 PROPOSED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION Budget Code: 110-712					
Salaries	243,862	248,022	251,498	3,476	1.4
Fringe Benefits	59,217	63,036	65,965	2,929	4.65
Other Operating	201,970	247,986	250,192	2,206	0.89
Sub-Total	505,048	559,044	567,655	8,611	1.54
OPERATIONS Budget Code: 110-713					
Salaries	138,620	142,716	140,852	-1,864	-1.31
Fringe Benefits	41,184	42,269	44,797	2,528	5.98
Other Operating	126,359	123,364	111,800	-11,564	-9.37
Sub-Total	306,164	308,349	297,449	-10,900	-3.53
PROGRAMS Budget Code: 110-707, 110-708, 110-709, 110-715					
Salaries	549,833	566,549	606,589	40,040	7.07
Fringe Benefits	154,277	157,654	181,301	23,647	15
Capital Outlay	5,668	0	0	0	0
Other Operating	137,821	111,964	103,646	-8,318	-7.43
Sub-Total	847,599	836,167	891,536	55,369	6.62
SPECIAL PROGRAMS Budget Code: 110-716					
Other Operating	4,000	4,500	4,500	0	0
Sub-Total	4,000	4,500	4,500	0	0
DEBT SERVICE Budget Code: 110-714					
Debt Service	66,586	66,035	65,488	-547	-0.83
Sub-Total	66,586	66,035	65,488	-547	-0.83
DEPARTMENT TOTALS					
Salaries	932,315	957,287	998,939	41,652	4.35
Fringe Benefits	254,678	262,959	292,063	29,104	11.07
Debt Service	66,586	66,035	65,488	-547	-0.83
Capital Outlay	5,668	0	0	0	0
Other Operating	470,150	487,814	470,138	-17,676	-3.62
TOTAL EXPENDITURES	1,729,397	1,774,095	1,826,628	52,533	2.96
TOTAL REVENUES	378,533	389,035	393,288	4,253	1.09
FUNDING (+ OR -)	1,350,864	1,385,060	1,433,340	-48,280	

Museum
.86% of Operating Budget

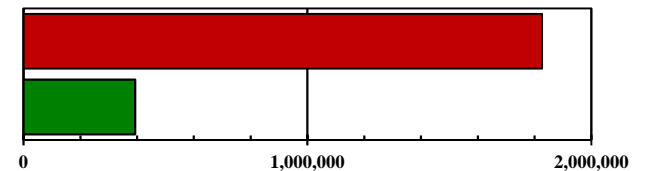
Allocation by Division/Function



Departmental Allocations



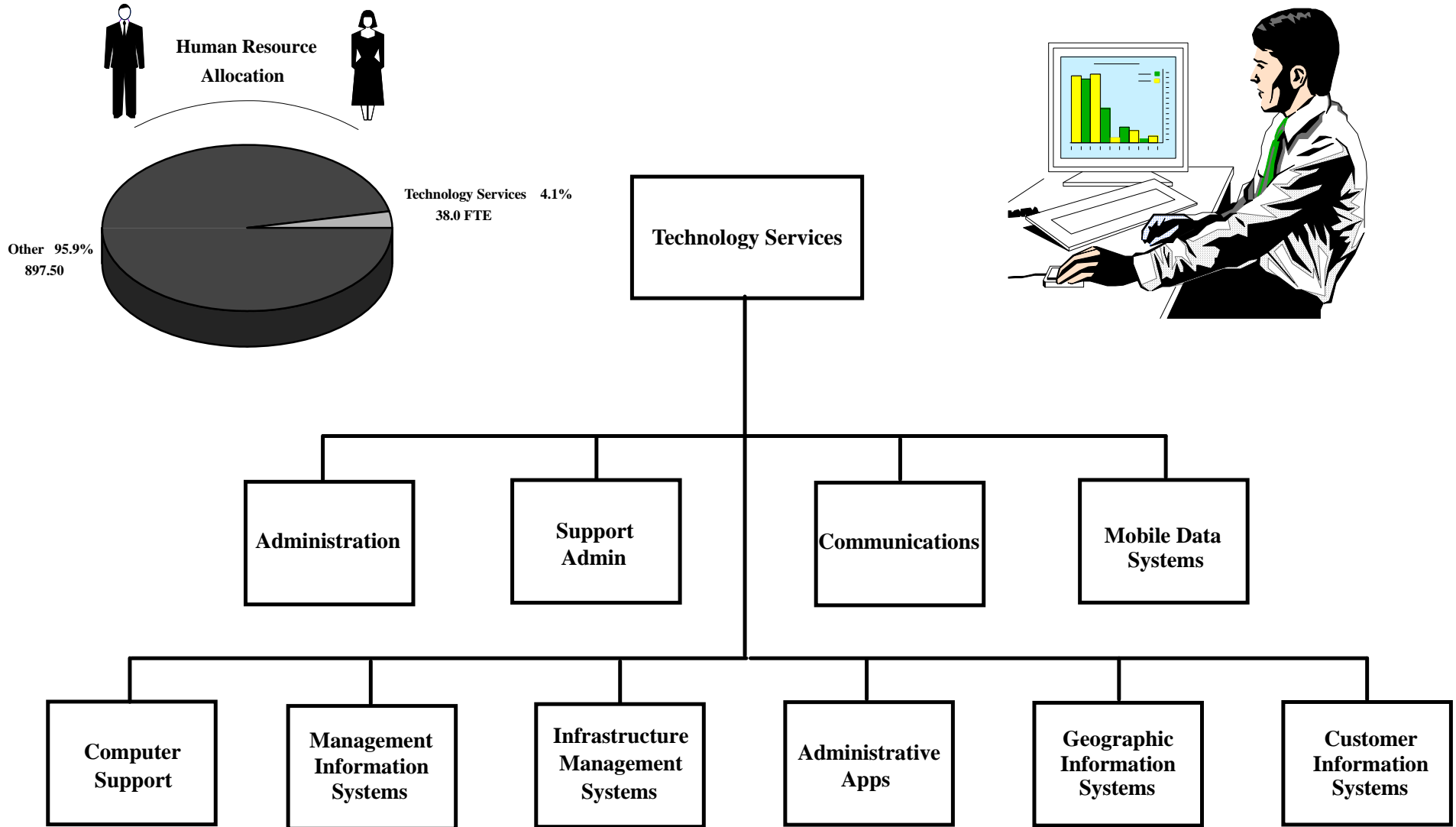
Expenditures



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



Technology Services



TECHNOLOGY SERVICES

MISSION STATEMENT

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.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Expanded City's fiber optic network with additional connectivity from Police Dept. to City Hall, County Court house and Water Filter plant.

Installed Fiber to the Loray Mill bldg. to support City Police West District Office.

Added Security Camera system to Optimist Park phase two.

Deployed loud ringing solution to Fire Stations where VoIP phones had been installed.

Configured Utilities, Water Sewer and Electric call centers with Login agents, Reporting and Recording.

The City Council Conference Room was outfitted with new projector and screen, updated video and audio management equipment was installed.

City Council Chambers A/V equipment was outfitted to live stream video and audio to the internet for live viewing.

Upgraded MASTR III radio systems for Gaston County Access, Gastonia Transit, City Electric, Gaston County Fire, Gaston County Police, and Sheriff Dept. to 26 V operation.

Designed and installed VHF remote radio system for Caromont Medical's new emergency department in Mount Holly in support of GEMS and Gaston Rescue transport services.

Installed new UHF remote radio system at Gaston County Police Dept. in support of public safety.

Relocated Gaston County's Stanley HWY 27 conventional satellite receiver site to new VIPER location at Springfield Elementary School.

Decommissioned 10 year old Dataradio communications system and completed migration to LTE and Netmotion.

Finalized the implementation and installation of two surveillance cameras for the downtown Pavilion area.

Completed Cell Phone upgrade for City Employees and City PD.

Rebuilt and re-positioned all dispatch consoles in main and back-up 911 PSAPs to accommodate new dispatch furniture.

Upgraded and reconfigured the RS6000 switches in preparation for the Mobile 10 application upgrade. Also reconfigured AVL and NCIC for police, fire, and EMS.

Deployed Electronic Data Vault, which is an update, web interface as a replacement to DEMM in-car camera system.

Provided project management in the installation, configuration and implementation of the TraCS 10 accident application and Kimble's Commissary web applications.

Continued to work with Northrop Grumman in the configuration and data migration for the LinX Carolinas information exchange system.

Deployed RSMLT(a networking protocol) in the network core, effectively doubling the routed bandwidth between IT and City PD. This serves to better facilitate high speed recovery of network outages and provide for more efficient business continuity.

Provisioned Solarwinds from the ground up to give a more accurate picture of the City's network health and more accurate alarming.

Implemented a 700mb/s wireless link for Bradley station which took them off of Time Warner.

Planned and provisioned a fiber link to support several downtown cameras and to be used in a future downtown Wi-Fi expansion.

Continued to evaluate CAD Enterprise, a roadmap product for our current CAD application, and other NWS suite applications.

Continue to assist the County Police Department in evaluating existing software functionality for possible migration to accommodate Animal Control reorganization.

Implemented Morphotrak fingerprint scanners for the Sheriff's Department.

Continue to evaluate Body Worn Cameras for future implementation, audit, storage, maintenance and training procedures.

Redesigned the City's website to have a user/customer service friendly organization. The new site provides up to date information so that it is a useful resource for the citizens and utility customers.

Developed a web application to replace the Mobile Hwys inspection application. The new application offers more functionality.

Implemented an effective method for upgrading OS, software, registry keys, etc. on user stations, such that the entire process is handled remotely, in an unattended status.

Implemented ESRI's ArcGIS Online product to provide access to web browser based mapping, spatial analysis and visualization capabilities as part of the City's broader GIS program. City staff is now able to build mapping solutions and publish to the web.

Implemented an Employee Self-Service portal that allows the employees to view payroll and human resources information. This portal is also used for benefit enrollments, eliminating many of the manual and paper processes.

Implemented the first phase of an online Recreation portal that allows for facility rentals. Calendars can be viewed at each location, reservations and payments can be made online.

Completed the majority of the server virtualization project, which provides a disaster recovery solution as well as providing for a more stable environment on a daily basis.

Implemented a new Leaf Route, providing information to Customer Service Representatives, ultimately increasing customer knowledge about leaf collection.

Replaced all City and County public safety PC's and Laptops. Installed a disk-based backup system with offsite redundancy. This implementation reduces the City's dependency on costly tape media and incorporates a 3rd DR site.

Installed stand-alone UPS devices for servers that reside at City Hall. This helps to ensure that system backups will continue to run in the event of power failure at City Hall.

Replaced City Admin Domain Controller servers. The original servers had expired their maintenance life and required replacement. The new servers were installed in separate physical locations to provide site resilience and availability.

Replaced, upgraded, and consolidated the enterprise email system. Two physical servers were consolidated into one virtual server, and an Exchange cluster was created for redundancy.

Replaced the Threat Management Gateway server with an Application Request Routing server. The ARR server provides for more secure access to the ActiveSync and OWA functionalities of the Exchange email server.

Replaced and upgraded the Barracuda Message Archiver, the email archiving system, in order to provide more storage capacity. The Archiver retains a searchable copy of every email message sent or received in the City email system.

Installed a Linux-based virtual server to replace the existing City of Gastonia web server.

Converted and upgraded the McAfee Email Gateway from a physical device to a virtual appliance. This appliance provides anti-virus, spam, and content scanning for Enterprise email. The conversion to virtual mode enables the appliance to failover to the remote disaster recovery site if necessary. Installed Linux-based virtual appliances to begin the transition of the IVR server to a SIP based system.

Installed the SCCM client & replaced anti-virus software on all servers with Microsoft Endpoint Protection.

FISCAL YEAR 2016 OBJECTIVES

Continue to transition physical servers to virtual environments based on physical server expirations – Inforad, Paramount ProQA, and Card Key systems.

Major mobile application upgrade for all County and City public safety agencies, requiring new forms development, server upgrades, and business practice changes.

Replace mobile data computers for all County and City public safety agencies.

Storage expansion for public safety system – increase from 24 TB to 48 TB Tier 3 storage.

Phase out SRM and migrate public safety virtual environment to Live Volume for business continuity purposes.

Standup broadband DR between City IT and City PD in support of all systems requiring access to Internet in order to function.

Replace the network load balancers to better facilitate business continuity.

Continue to evaluate Body Worn Cameras for future implementation, audit, storage, maintenance and training procedures.

Evaluate all NWS enterprise applications for migration or end of life.

Relocate and standup computer and communication systems in Loray Mill for the support of City Police West District.

Add fiber connectivity to support City Network at T. Jeffers, Erwin, and Adult Recreation Centers. This eliminates monthly TWC costs and establishes more robust and reliable connectivity.

Upgrade remaining Fire Stations to VoIP phone service.

Continue to deploy VoIP phone service to outlying areas where AT&T leased line costs could be saved, make use of new VoIP system features where applicable and continue to search for way to reduce our annual telephone cost

Surveillance camera expansion at Garland Business Center.

Continue radio systems assessment/discussion with Gaston County in pursuit of a final plan for systems upgrade due to current equipment support discontinuations and aging equipment.

Upgrade power amplifiers and power supplies on Fire Command and Small Towns channels as County budget allows.

Evaluate SaaS solution as possible 'Employee Evaluation' system replacement.

Conduct an extensive network vulnerability and information security assessment in hopes of identifying and correcting any 'high risk' issue.

Upgrade the City's downtown wireless equipment so as to provide more bandwidth and reliability.

Complete transition of online presence of Recreation facility, programs, and athletic league signups and fees.

Implement an online Customer Self-Service portal for our utility customers. This application will allow customers many options such as viewing account details, sign up for eBill delivery, activate a pay arrangement, apply for service, disconnect service or transfer service.

Implement an online Bid/Quote module which will allow City staff to post projects that are open to bid. Vendors will be able to register on the website and define their products, so they can automatically be notified when there is an open bid for items in their product line and submit the quote online.

Implement an online Contracts Management module that will allow vendors to search and retrieve summary and detail information on their contracts, payment activity, retainage history, and insurance and other project related data.

Implement an online Accounts Payable module that will provide vendors with a way to easily manage and make inquiries on their account. Vendors can view paid and unpaid invoices, purchase orders, payment history and update their vendor and contact information.

Install Lync Server in order to provide enhanced communication options for the user community.

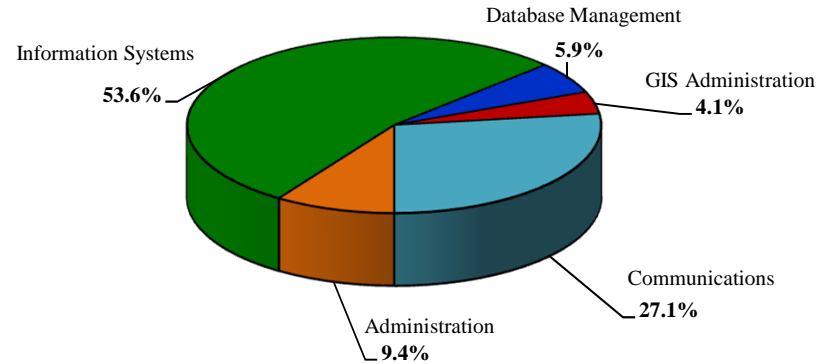
Repurpose existing server and storage equipment to create a virtual test environment for use by application administrators.

Bring live Linux Carolinas for county wide public safety.

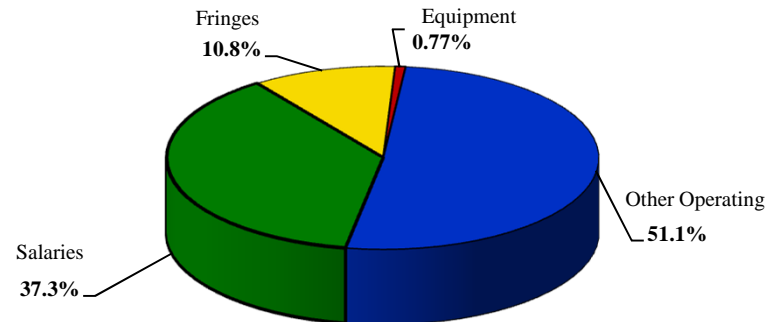
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 880-417, 881-423				
Salaries	109,469	110,741	118,404	7,663	6.92
Fringe Benefits	28,534	27,410	39,359	11,949	43.59
Equipment	309,393	271,619	40,000	-231,619	-85.27
Capital Outlay	100,057	129	0	-129	-100
Other Operating	308,801	500,117	404,196	-95,921	-19.18
Reserve	0	332,128	0	-332,128	-100
Sub-Total	856,254	1,242,144	601,959	-640,185	-51.54
INFORMATION SYSTEMS	Budget Code: 881-424, 881-427, 881-433, 881-435, 881-438, 881-439, 881-453, 881-454, 881-458, 881-539				
Salaries	1,130,327	1,254,688	1,334,176	79,488	6.34
Fringe Benefits	310,461	340,368	373,707	33,339	9.79
Equipment	43,694	104,008	9,600	-94,408	-90.77
Other Operating	284,850	1,809,008	1,725,243	-83,765	-4.63
Sub-Total	1,769,332	3,508,072	3,442,726	-65,346	-1.86
DATABASE MANAGEMENT	Budget Code: 881-428, 119-540				
Salaries	181,827	184,054	186,992	2,938	1.6
Fringe Benefits	46,758	47,144	49,679	2,535	5.38
Other Operating	128,514	160,803	141,252	-19,551	-12.16
Working Capital Reserve	0	98,500	0	-98,500	-100
Sub-Total	357,100	490,501	377,923	-112,578	-22.95
G.I.S. ADMINISTRATION	Budget Code: 880-429, 330-806, 331-806, 336-806				
Salaries	164,864	219,791	169,754	-50,037	-22.77
Fringe Benefits	48,939	60,467	46,776	-13,691	-22.64
Other Operating	47,212	58,738	47,166	-11,572	-19.7
Sub-Total	261,015	338,996	263,696	-75,300	-22.21
COMMUNICATIONS	Budget Code: 881-426, 881-444, 881-450, 881-430				
Salaries	583,445	569,238	587,675	18,437	3.24
Fringe Benefits	195,098	162,929	183,966	21,037	12.91
Other Operating	315,980	984,438	965,830	-18,608	-1.89
Sub-Total	1,094,523	1,716,605	1,737,471	20,866	1.22
DEPARTMENT TOTALS					
Salaries	2,169,932	2,338,512	2,397,001	58,489	2.5
Fringe Benefits	629,791	638,318	693,487	55,169	8.64
Equipment	353,086	375,627	49,600	-326,027	-86.8
Capital Outlay	100,057	129	0	-129	-100
Other Operating	1,085,358	3,513,104	3,283,687	-229,417	-6.53
Working Capital Reserve	0	430,628	0	-430,628	-100
TOTAL EXPENDITURES	4,338,224	7,296,318	6,423,775	-872,543	-11.96
TOTAL REVENUES	1,202,114	6,897,644	6,423,775	-473,869	-6.87
FUNDING (+ OR -)	1,991,503	398,674	0	-398,674	

Technology Services 3.03% of Operating Budget

Allocation by Division/Function

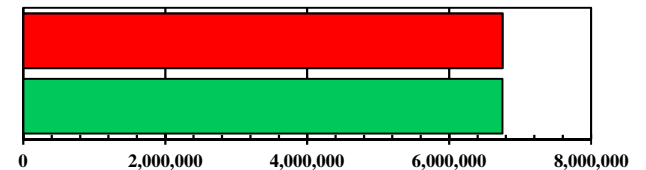


Departmental Allocations



Expenditures

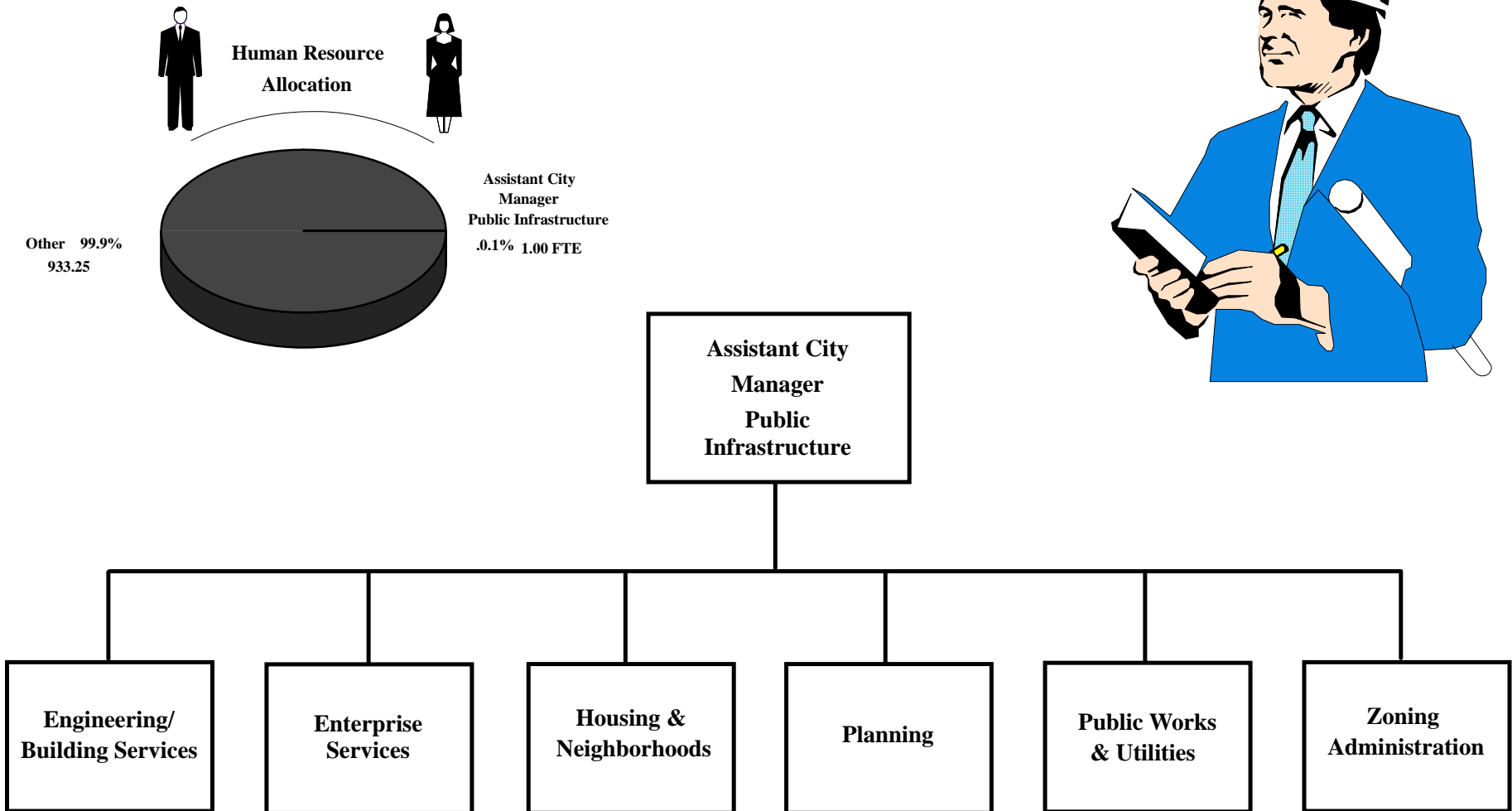
Revenues



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Assistant City Manager - Public Infrastructure



ASSISTANT CITY MANAGER/PUBLIC INFRASTRUCTURE

MISSION STATEMENT

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

Key goals include:

- Ensuring that the departments function with professionalism and provide a high level of customer service to both internal and external customers; promote and maintain Gastonia as a business friendly city.
- Maintaining quality control by responding to and resolving difficult and sensitive citizen's inquiries or complaints, and providing continuous efforts to improve operations, and streamline processes.
- Managing the departments by establishing policies, procedures, and methods for the operation and maintenance of the various systems.
- Providing management oversight of departmental budgets and continuously seeking more efficient methods of utilizing funds.

- Work cooperatively with other departments to plan, develop, and execute projects related to the City's Capital Improvement Program.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Provided technical expertise and guidance to staff, the City Manager, Council, customers, and others on a variety of issues and projects.

Represented City interests on various committees and/or organizations to support municipal objectives, including:

- N.C. League of Municipalities-Regulatory Advisory Committee
- N.C. American Public Works Association
- Gaston County Schools Mentoring Program
- Coordinated the development, implementation, construction, and/or on-going oversight of numerous policies and projects, including but not limited to:
 - Major renovation / rehabilitation to Gastonia's Water Treatment Plant (and funding)
 - Transition of management firms for the Gastonia Conference Center
 - Utility Enterprise Funds
 - 2015 Legislative Goals and Objectives
 - Technology Park Recruitment

- Worked on various issues and projects associated with the North Carolina Department of Transportation.
- Cooperated on joint ventures/issues with Gaston County.
- Continued progress towards regionalism of utility operations within the County through area municipalities. Continued to seek new opportunities to add and retain long-term utility customer contracts.
- Continued coordination/cooperation with the Gaston County EDC, the Alliance for Growth Initiatives of the Greater Gaston Development Corporation (GGDC), along with private business on other joint partnerships, opportunities, and related issues.
- On-going evaluation of waste to energy alternatives, utilizing bio-solids, yard waste streams, and other current municipal waste by-products.
- Continue to seek Federal and State grant funds in targeted areas of City operations.
- Continue to research and evaluate a Downtown Ballpark / Entertainment Complex opportunities.
- Continue implementation of the GO Street Bond program.
- Manage departmental policies, procedures, and operational efficiencies.
- Evaluate organizational structures to streamline operations, reduce overhead, and improve efficiencies.
- Pursue a multi-year plan for infrastructure funding in City street infrastructure.
- Continue initiatives for addressing the long-term management of the Gastonia Conference Center.

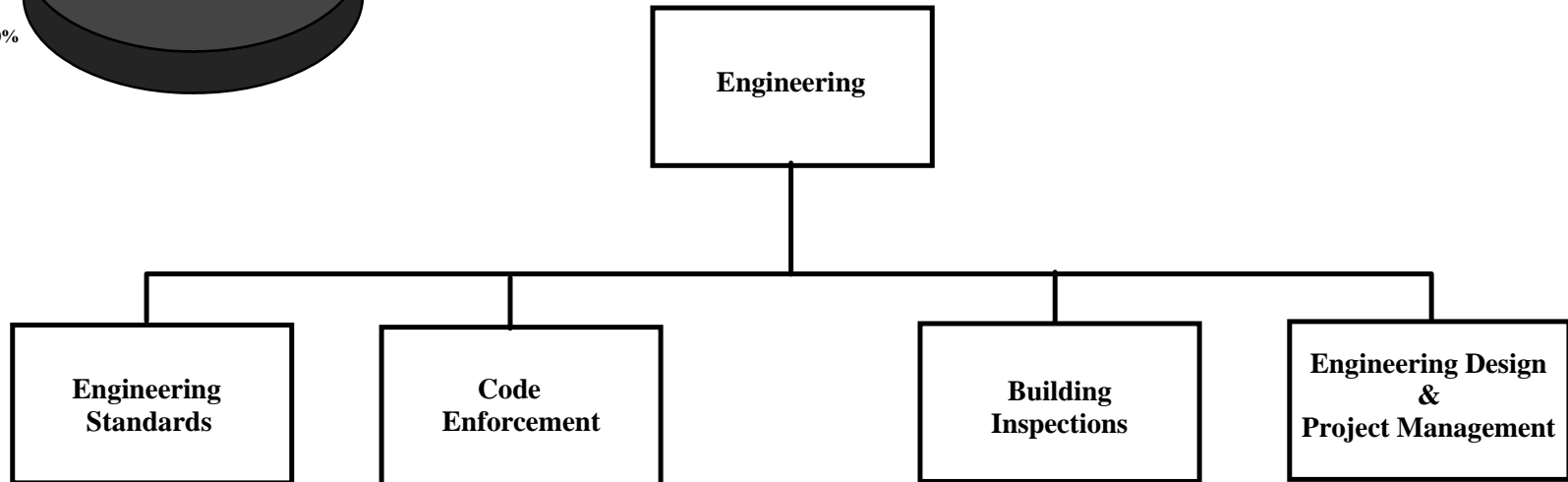
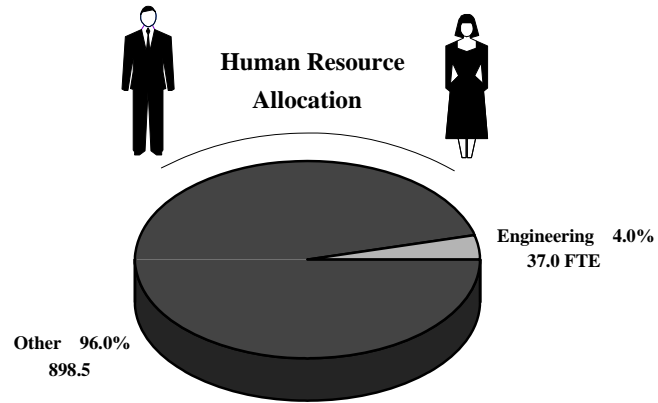
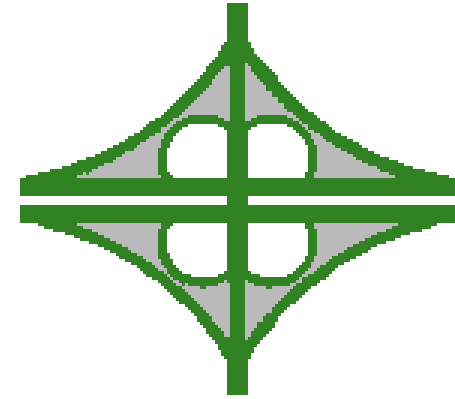
FISCAL YEAR 2016 OBJECTIVES

- Customer Service initiatives and quality control efforts; assist Customers in being successful in quality business endeavors.
- Assist in managing overall City financial challenges; oversight of applicable budgets - this remains a critical component of upcoming budgets.
- Continue to pursue shooting park / skeet range expansion opportunities.
- Coordination of various capital project initiatives:
 - Commercial, office, and industrial initiatives in the area of economic development to create jobs and encourage private sector investment
 - Loray Mill Community Enhancement and Master Plan; Loray Mill Project
 - Utility Regionalism
 - Continue WTP Project implementation;
 - Continue to pursue Downtown development opportunities
 - Continue to dispose of surplus City property

- Coordinate revisions for Council consideration to the various City codes, ordinances, and policies related to land development issues and concerns.
- Continue to work on Stormwater related issues; expedite off-right-of-way projects; evaluate priorities.
- Continue to monitor the 5-year water/sewer/electrical capital improvement program (CIP) to address critical projects; identification of other funding sources for electrical, transportation, recreation, facility, and other various municipal (capital) priorities.
- Continue a long-range plan for implementation of water and sewer and electrical system improvements.
- Continue to evaluate all facets of transit operations for overall service efficiencies; evaluate costs and benefits.
- Continue to seek and identify opportunities for expansion of the water/wastewater system customer base; meet on an on-going basis with the local/regional counterparts to establish better communication practices and pursue mutually beneficial ideas.
- Pursue GGDC's Alliance for Growth top priorities, including, but not limited to, the Catawba River Crossing Concept.
- Review, provide recommendations, and implement improved customer service initiatives/operations that are associated with the Garland Municipal Business Center.
- Continue to research, evaluate, and implement measures that increase efficiencies and effective services to customers.
- Continue development and implementation (and funding options) for a new electric substation.
- Pursue alternative fuel initiatives; implement strategies to reduce overall fleet expenditures without compromising service.
- Continue close communications with all department heads/personnel; regularly attend applicable meetings to solicit input on management issues, provide feedback to improving operational effectiveness and efficiencies. Guide, assist, and direct strategic planning, human resources issues, and other management related areas.
- Work with Mayor and City Council and their sub-committees as applicable, to address various issues.
- Acquire professional development hours/continuing education training in applicable areas to meet registration requirements.
- Maintain high quality operational services to all customers.



Engineering



ENGINEERING DEPARTMENT

MISSION STATEMENT

The mission of the City of Gastonia Engineering Department is to provide efficient and effective municipal services to the citizens of the City of Gastonia in the most consistent, equitable, and cost effective manner possible.

FISCAL YEAR 2014/15 ACCOMPLISHMENTS

Design/Survey Division

Water and Sewer Enterprise and Petition Projects

- Completed sewer extension by petition process for Oakhill Lane.
- Completed sewer extension by petition process for Winterlake Drive.
- Completed Amity Ave. aerial creek crossing Sanitary Sewer repair.
- Completed the design of the City of Stanley Sanitary Sewer outfall.
- Completed the Long Creek Outfall manhole rehab project.
- Complete the design and construction of the Remount Road Sanitary Sewer Improvements.
- Completed the design and construction of the New Hope Road Sewer Rehab.

- Completed the design of the Sanitary Sewer Aerial Crossings at, Carpenter Avenue, Tenth and Jackson, Pear Street, and Seigle Avenue.
- Completed the design of Phase I of the Smyre Mill Village Waterline Improvements and customer switch from Town of Ranlo to the City of Gastonia.

Traffic Engineering

- Complete construction of the Court Drive Traffic Signal project.
- Converted accident report tracking to a GIS based system.
- Provided assistance to NCDOT on various traffic engineering and access management matters.
- Continued to provide assistance to Transit Division on the location of new bus shelters.
- Assisted home owner associations with speed hump petitions and decorative street light approvals.
- Began the Cox Road/I-85/Franklin Boulevard area traffic study.

GO Bond Transportation Projects

- Began construction of Myrtle School Road widening.
- Began construction of Titman Road widening.
- Completed the resurfacing of Lynnhaven Drive.
- Completed the design of the Downtown Lineberger Connector project.

Capital Improvement Projects

- Completed design and construction of the full depth reclamation and resurfacing of Tulip Drive, Coral Drive, and Cauthen Way.
- Completed design and construction of Phase II of the Vance Street Optimist Park.
- Completed design and construction of the Dry Material Storage Building at the City's Municipal Operations Center.
- Completed design and repairs of the Erwin Center Pool Pump House.
- Completed design and construction of the Modena Street Sidewalk Phase I.
- Completed design and construction of the Dunham Road Culvert Storm Drain repairs.
- Completed the design and construction of the Lynnhaven Drive Storm Drain repairs.
- Completed the design and construction of the Pamela Street Stream Bank Stabilization.
- Completed design and construction of the Radio Street Storm Drain repairs.
- Completed design and construction of the Tennis Court Renovations at Ashbrook High School, Feguson Park and the Phillips Center.
- Completed the design and construction of the pedestrian improvements on Franklin Boulevard at the intersections of Chestnut Street and Church Street.
- Completed the design and construction of the Second Avenue and Vance Street intersection improvements.
- Completed Speed Hump Construction for Floyd Lane, and South Street.
- Completed the design and construction of the steps at BB&T.

- Completed the design and construction of the Rifle Range Berm Improvements.
- Completed the design of the Fern Forrest Greenway Repair.
- Completed the design and construction of the 48" Storm Drain Lining at the water treatment plant.
- Completed the design of the Greenway Parking Lot at Fern Forrest Drive.
- Completed the design for the storm drain improvements at 249 Scruggs Street and 249 May Avenue.
- Completed the design of the Third and Church culvert failure project.

Engineering Standards Division

Administered Subdivision Ordinance, Site Plan Policies, and the City Flood Hazard Program.

Assigned new addresses within City jurisdiction.

Reviewed, permitted, and inspected water and sewer expansion projects serviced by the City.

Inspected construction projects for compliance with City policy and standards.

- 42 - Site Plans
- 6 - Water Permits
- 6 - Sewer Permits
- 40 - Plats
- 9 - Subdivisions

City Projects inspected.

- Stanley Sewer Interconnect
- Robinson Road Bridge Water Line

- Long Creek O/F Manhole Rehab
- Long Creek WWTP Leak Repair
- Robinson Road Bridge Water Line
- Amity Avenue Sanitary Sewer Repairs
- Winterlake Sanitary Sewer Extension
- Oakhill Lane Sanitary Sewer
- Modena Sidewalks
- Catawba Creek Stabilization (Ferguson)

Acquired Right-of-Way for City projects.

- Titman Road Widening Project
- Cauthen Way Street Improvements

Internal Engineering Standards to Support City:

- Water and Sewer Rate Model
- Bilingual support
- Primary point of contact for walk-in customers
- City contact for System Expansion Fee questions
- Flood Plain management
- 49 - Drop Boxes
- 56 - Event/TSC/Noise Permits
- 41 - ROW Utility Requests
- 258 - Driveway Permits
- 24 - ROW Encroachments

Building Services Division

Building Inspections

Personnel have completed the continuing education hours required by their level of certification as issued by the North Carolina Department of Insurance.

The division attends regular Homebuilder Association monthly meetings.

Continued to monitor the quality of the services we have provided. Our goal is to provide plan reviews in a timely manner. All residential plan reviews are completed in two days or less. Commercial plan reviews are completed in two weeks or less. All inspectors participate in plan reviews, depending on the level of certification.

Code Enforcement

Following are the statistics for July 1, 2013, to June 30, 2014:

Staff has placed 6 properties on the City Council agenda for demolition due to unsafe conditions.

With the assistance of the Legal Department, filed 14 properties in District Court for repair or demolition by the property owner.

A total of 86 houses were repaired and placed into compliance to provide affordable housing within the City:

- 70 abandoned, junk and hazardous motor vehicles cases
- 652 public nuisances
- 1,124 weed lots
- 8 livestock cases
- 6 graffiti cases

FISCAL YEAR 2015/16 OBJECTIVES

Design/Survey Division

Water and Sewer Enterprise and Petition Projects

Complete the following water/sewer construction projects:

- Continue I&I study of the Firestone Outfall Interceptor.

- Assist in efforts to develop a consolidated Regional Utility.
- Continue to perform project management for the Water Treatment Plant Renovations.
- Complete the construction of the City of Stanely Sanitary Sewer Outfall.
- Complete the construction of the Sanitary Sewer Aerial Crossings at Carpenter Avenue, Jackson and Tenth, Pear Street, and Seigle Avenue.
- Complete the construction of Phase I the Smyre Mill Village Water Improvements and customer transfer from the City of Ranlo to the City of Gastonia.

Traffic Engineering

- Continue upgrade and acceptance of private streets in previously annexed areas.
- Coordinate traffic control and street sign installations in new subdivisions.
- Review site plans nod subdivisions to ensure safe and proper access management.
- Assist NCDOT in evaluating high crash locations.

G.O. Bond Projects

- Complete the Union Road Widening Plans.
- Continue project management of Myrtle School Road widening project.
- Continue project management of the Titman Road widening project.
- Begin construction for the New Hope Road widening.
- Begin construction of the Downtown Lineberger Connector project.

Capital Improvement Projects

- Prepare and administer street resurfacing program.

- Complete the construction of the Greenway Parking Lot at Fern Forrest.
- Complete the construction of the Storm Drain Improvements at 249 Scruggs Street and 1403 May Avenue.
- Complete the construction of the Third and Church Storm Drain Improvements.
- Complete the design and construction of the South Street Storm Drain Improvements.
- Complete the design and construction of the Haygood Culvert Replacement Project.
- Complete the design of the Modena Street Sidewalk from Harrison to Spring Street.

Engineering Standards Division

Administer Subdivision Ordinance and Site Plan approvals.

Administer City Flood Hazard Program.

Review and permit water and sewer expansion projects served by the City.

Inspect construction projects for compliance with City policy and standards:

- Paving City Streets
- Myrtle School Road
- Titman Road
- Stanley Sewer Interconnect
- Amity Avenue Sanitary Sewer Repairs
- Winterlake Sanitary Sewer Extension
- Oakhill Lane Sanitary Sewer
- Catawba Creek Stabilization (Ferguson)
- Subdivisions

- Site Development plans

Acquire Right-of-Way for City projects.

- Southfork Sanitary Sewer Project
- Myrtle School Road Bus Shelter
- Union Road Street ROW-Aldon, LLC

Internal Engineering Standards Support to City:

- Water and Sewer rate model
- Bilingual Support
- Primary point of contact for walk-in customers
- Contact for Flood Plain management
- Contact for System Expansion Fees
- Private Utility Encroachments
- Drop Boxes
- Event/TSC/Noise Permitting
- ROW Utility Requests
- Driveway Permits
- ROW Encroachments

Building Services Division

Inspections

Administrators will continue to provide internal training, as needed, to ensure excellent coverage of the permitting counter at all times, including park hours, and when assigned staff is away from the office.

The 2012 editions of the N.C. State Codes became mandatory in March and June of 2012. In-house training sessions for the new code editions have started and will continue throughout the year.

Staff will continue to coordinate with Gaston County Code Enforcement in regards to education, training, and consistency among inspections and plan review.

Code Enforcement

Code Enforcement will continue to increase participation with all City departments and other outside agencies by promoting attendance at community watch meetings by Code Enforcement officers, notification of meetings must be made by assigned police officers in order for code officers to attend meetings; maintain fire reports and fire inspections received by the Fire Department; continue to work closely with the Code Enforcement staff of the Environmental Health Department in coordination with extended stay facilities, hotels/motels, septic systems, and food establishments; and continue to implement cooperation between all City departments.

Building Support Services

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	73,209	73,209	73,209	1. % of code cases resolved within 30 days after hearing	10	10	10
2. Service area – Square miles	51.7	51.7	51.7	2. Cost per inspection – all types	43.61	40.15	43.54
3. Number of Employees – FTEs				3. % of ordinance violations resolved without court action	92	87	90
4. Operating Budget	798,378	869,867	967,757	4. Commercial Plan Reviews	832	648	750
				5. # of inspections per inspector	3166	3929	4117
Workload Measures:				Effectiveness Measures:			
1. # of building inspections performed	13,457	16,700	17,500	1. Inspections performed (hours spent per item)	1.3	1.5	1.6
2. # of zoning inspections performed	n/a	n/a	n/a	2. % of notification of violations to property owners sent within 2 days of investigation	99	99	99
3. # of housing inspections performed	870	887	900	3. % inspection responses within one working day of request	95	90	85
4. # of nuisance inspections performed	3977	4075	4100				
5. # of warning citations issued	1451	1377	1400				
6. # of civil citations issued	191	234	100				
7. # of inspectors per 1, 000 population	15,500	15,500	15,500				

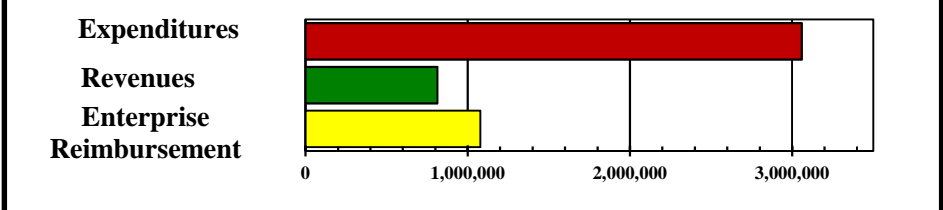
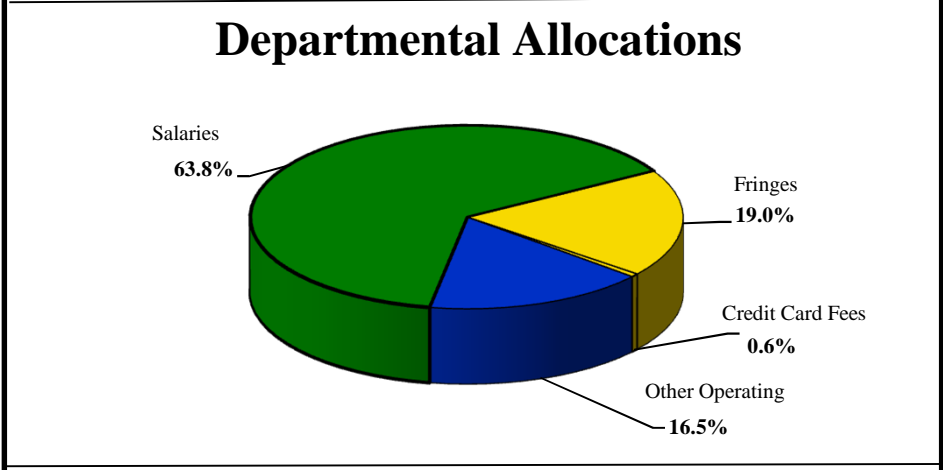
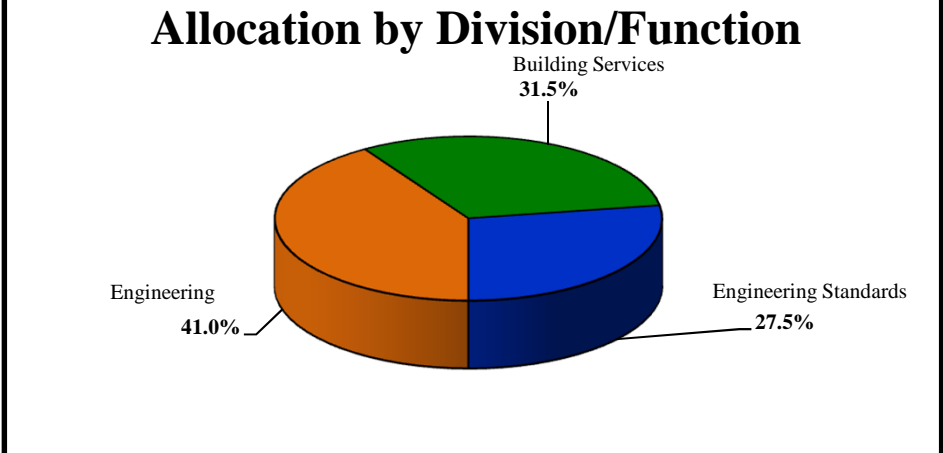
Analysis: *The information listed above is from a single division which incorporates all of the above inspections, reviews, and court actions in regards to building construction, minimum housing, zoning, and code enforcement nuisance abatements. Building inspections referenced in workload measures #1 is all inclusive of building, mechanical, electric, and plumbing inspections.*

Budget Notes for Fiscal Year 2016

DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ENGINEERING	Budget Code: 110-552				
Salaries	835,963	850,448	826,607	-23,841	-2.8
Fringe Benefits	254,191	249,823	242,531	-7,292	-2.92
Capital Outlay	387	500	500	0	0
Other Operating	107,488	190,828	185,013	-5,815	-3.05
Sub-Total	1,198,030	1,291,599	1,254,651	-36,948	-2.86
BUILDING SERVICES	Budget Code: 110-540				
Salaries	447,483	503,870	504,764	894	0.18
Fringe Benefits	137,342	138,606	150,432	11,826	8.53
Credit Card Fees	16,926	20,000	18,000	-2,000	-10
Other Operating	196,816	288,408	289,761	1,353	0.47
Sub-Total	798,567	950,884	962,957	12,073	1.27
ENGINEERING STANDARDS	Budget Code: 110-551				
Salaries	554,477	563,371	621,424	58,053	10.3
Fringe Benefits	158,051	157,993	189,497	31,504	19.94
Other Operating	43,898	27,465	31,177	3,712	13.52
Sub-Total	756,425	748,829	842,098	93,269	12.46
DEPARTMENT TOTALS					
Salaries	1,837,923	1,917,689	1,952,795	35,106	1.83
Fringe Benefits	549,584	546,422	582,459	36,037	6.6
Other Capital	387	500	500	0	0
Credit Card Fees	16,926	20,000	18,000	-2,000	-10
Other Operating	348,202	506,701	505,951	-750	-0.15
TOTAL EXPENDITURES	2,753,022	2,991,312	3,059,705	68,393	2.29
TOTAL REVENUES	857,289	788,800	813,350	24,550	3.11
ENTERPRISE REIMBURSEMENT	1,013,124	1,068,623	1,077,642	-9,019	-0.84
FUNDING (+ OR -)	882,608	1,133,889	1,168,713	-34,824	

Engineering

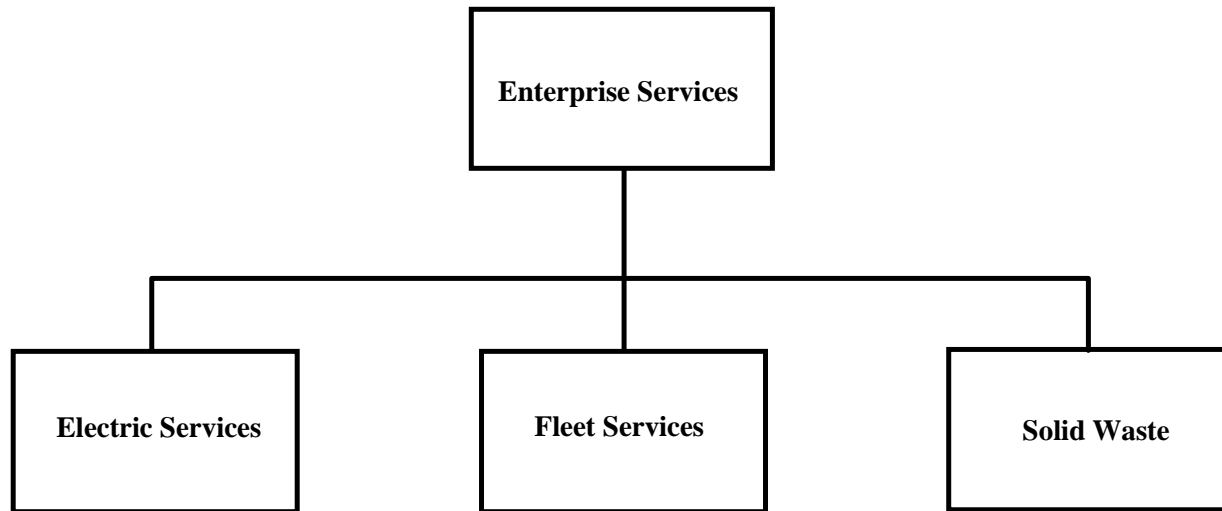
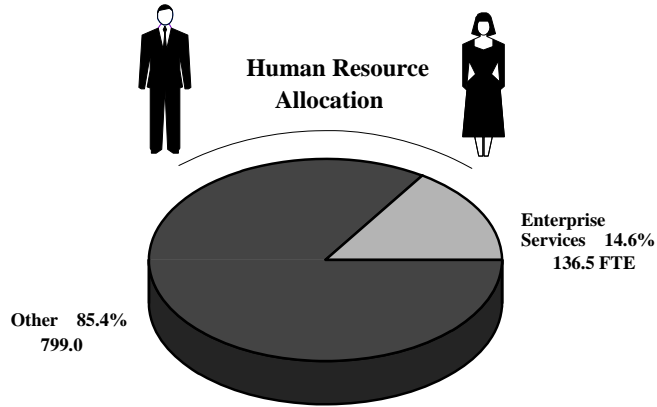
1.44% of Operating Budget



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



Enterprise Services



ENTERPRISE SERVICES

MISSION STATEMENT

It is the mission of the City of Gastonia Enterprise Services Department to provide the highest level of customer service at the lowest possible cost to its citizens. Enterprise Services strives to provide reliable electric, transit, and solid waste services to Gastonia citizens. Furthermore, Enterprise Services ensures a safe and operationally effective work environment for city staff.

Key encompassing goals include:

- Develop a transparent relationship between all areas of Enterprise Services in an effort to seek the highest level of efficiency within the divisions
- Develop and recommend policies and procedures to improve coordination, service, and efficiency in areas that impact other City departments
- Pursue and develop enterprise opportunities by expanding both external and internal services to other entities

FISCAL YEAR 2015 ACCOMPLISHMENTS

Fleet Services Division

Airport

It is the mission of the City of Gastonia Municipal Airport to provide the economic development benefits that are

necessary to local businesses and industries in a growing community. In doing so, we will strive to provide:

- Maximum safety needs for all aircraft operators and their passengers
- Full concern for the safety and well being of surrounding airport neighbors
- Close attention to the environmental effects of airport operations

Continued to operate on a full time basis, 8:00 a.m. to 5:00 p.m., seven days/week.

Administered a \$150,000 VISION 100 grant from the state aid to airports block grant to construct runway safety improvements.

Performed routine hangar maintenance and grounds beautification while maintaining a high hangar occupancy rate.

Maintained communications with airport users regarding issues of concern, improvements, operations, etc.

Continued regular communications with NCDOT Division of Aviation regarding numerous aviation related issues.

Continued contractual relationship with Fly Carolina as the Fixed Base Operator (FBO) for the airport in providing services in flight training, repair station, rental aircraft, as well as fuel.

Completed the majority of obstruction removal around the perimeter of the airport and made storm drainage improvements.

Completed several security related improvements including a new camera and security system, increased signage around the airport perimeter and improved lighting at access points.

Equipment Services

It is the mission of Equipment Services to procure safe, dependable, cost-effective vehicles and equipment and to manage and maintain these assets through quality service programs that enable City departments to provide excellent services to citizens.

Provided maintenance and repairs to all City vehicles in a cost efficient and effective manner.

Provided preventive maintenance services at specified intervals as required by the manufacturer and City standards. Utilized computerized scheduling, as well as, manual checks to insure vehicles meet or exceed manufacturer's specifications.

Increased involvement in development of specifications and standards for new vehicles and equipment.

Continued to maintain Blue Seal of Excellence Recognition through ASE, which identifies highly qualified repair facilities with large percentage of ASE-certified professionals and their commitment to excellence.

Continued use of Fleet Fuel Card to provide off-site fueling opportunities while maintaining driver, fueling, and odometer data.

Worked cooperatively with Centralina Clean Fuels Coalition through public-private Clean Cities partnerships to research alternative fuel uses.

Transit System

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

Continued to make improvements on system-wide routes to improve safety and efficiencies.

Updated route/schedule brochures to keep passengers informed about our operations.

Worked cooperatively with Gaston County Advocacy Council for People with Disabilities to adequately serve our disabled citizens.

Maintained discussions with Gaston County to explore transit organizational options that provide for improved service to the public and an ongoing partnership for the County and City.

Held promotional events in conjunction with the United Way and Keep Gastonia Beautiful.

Maintained contract with Coach America to utilize the Bradley Station as a transportation hub to sell tickets as a new revenue source.

Solid Waste Utility

The mission of the Solid Waste Utility is to plan, develop and operate a sustainable system of solid waste disposal which reduces

the impact on our natural resources and promotes an ongoing dedication to customer satisfaction.

Continued to improve single stream city-wide residential recycling program through education, marketing tools and assistance from the recycling contractor.

Continued to educate our citizens through use of the Government Access Channel, utility bill inserts, Blackboard notification system, Twitter, Facebook and print media.

Increase emphasis on safety of staff and fleet by holding weekly safety meetings and implementing a new daily fleet safety inspection process.

Decrease in drive time and increase in productivity for leaf crews by creating an additional Yard Waste Notification site on Unity Avenue.

Decreased the overall expenditures for garbage carts by initializing the warranty process with cart vendors. Increased revenues by selling damaged carts to recycler.

Successfully remodeled and upfitted the fleet car wash by installing equipment that reduces the amount of water and supplies used to clean the vehicles.

Electric Division

The mission of the Electric Division is to operate and maintain its electrical system in a manner to provide superior service for all citizens. In addition, the Electric Division will implement

all major goals and objectives to provide for system improvement.

Evaluated and implemented beneficial ElectriCities/Power Agency rate/rebate audit program, industrial retention, and emergency response program.

Served on North Carolina Municipal Power Agency #1, OSHA, NCAMES, APPA, and ElectriCities committees as required.

Maintained consistent contact with key account customers to keep them informed of important and relevant information.

Provided assistance to the Gaston County Economic Development Commission for recruitment of industry to the Gastonia Technical Park.

Successfully completed APPA application for RP3 award. Gastonia's Electric Division achieved Platinum recognition.

Reviewed and updated our Arc Flash Study per National Electric Safety Code requirements for employee safety and selection of proper personal protective equipment and clothing.

Continued the cable replacement contract for replacing aging primary underground cable in some of our older housing developments (Williamsburg, Shannon Subdivision, Heritage Woods, Landsdowne, Ferrington Place) to increase electric service reliability. Moved many pad mount transformers from rear lot to front lot for faster service and response to outages.

Installed automatic transfer switches for downtown circuits for alternate source of power if preferred source of power is lost.

Switches are installed in manholes on each end of system and cover the Conference Center and surrounding businesses.

Continue to update all GIS data and mapping program to link all of our field transformers to individual customer meters to set up an environment to perform transformer loading studies.

Completed the Overhead to Underground project surrounding Loray Mill development. Installing new LED lighting for the entire parking lot and exterior areas.

Added redundant underground circuit on Gaston Day School road for Waterford and Catawba Hills backup circuit.

Completed complete new underground duct bank system with primary metering and protective switchgear for serving new electric service to the Owens Corning plant at the Gastonia Technology Park.

Completed new LED lighting projects for Myrtle School Road widening project.

Completed all electric pole and line relocations by in-house crews for the Titman Road widening project.

Completed new electric tie line on Hudson Boulevard to Davis Park Road for redundant electric service in case of loss of main feed.

Developed and enhanced system wide maintenance strategy to ensure a high degree of reliability.

Created up to date one-line diagram for all major electric circuits overhead and underground for enhanced switchings of lines in case of emergency and outage management.

Successfully upgraded GIS/ESRI/ArcFm software for asset management and electric circuit modeling.

Continued to fund programs to assist lower income electric customers with financial assistance towards their electric costs (GEAR Program).

Provided fast, courteous service to the public. Continued to infra-red and inspect various field locations including all substations and many of our larger customer outdoor substations, pad mount transformer locations, and made repairs as necessary.

Replaced breakers, switchgear, and controls at various substations. Completed the installation of 144-strand fiber ring around the City.

Installed fiber optic line inside Gastonia Technology Park from Rankin Lake substation 16 to the Prime Power Park to monitor switchgear breaker position and generators remotely.

Implemented effective tree trimming program while preserving customer satisfaction.

Continued program of trimming trees in Gastonia Historical District to consider the assets of large tree canopy while preserving reliable service and system safety.

Implemented a concerted focus in maintenance based on system audit and field inspections. Replaced several aged transformers and miscellaneous equipment.

Replaced several aged voltage regulators and instituted maintenance program to maintain service reliability and continuity of electric service.

Appropriated \$25,000 in funding to Keep Gastonia Beautiful for the comprehensive City tree replacement program.

Continued pole inspection program. Inspected approximately 10% of the electric system. Approximately 50-60 percent of our total system inspected to date, approximately 6-9 percent pole rejection rate to date.

Successfully upgraded and converted entire electric SCADA system from QEI to Advanced Control Systems.

FISCAL YEAR 2016 OBJECTIVES

Fleet Services

Airport

Continue to lease lots for private hangar construction while managing full tenancy and maintenance for existing rental hangars.

Administer an expected \$150,000 VISION 100 grant from the state aid to airports block grant to construct airport safety improvements.

Administer contract and continue working with FBO to provide specified level and quality of services.
Develop and maintain a high level of communications and collaboration with airport tenants, users, and the FBO through the efforts of the City's Airport Liaison position.

Continue to work with the NCDOT Division of Aviation and FAA to obtain grants to maintain and make improvements to the Airport.

Rehabilitate the fuel loading and offloading pad and taxi lane.

Add taxiway lighting and guidance signs.

Equipment Services

Provide maintenance and repairs to all City vehicles in a cost efficient manner.

Continue to monitor performance of alternative vehicles to document expected financial and environmental benefits.

Explore areas where the use of alternative fuel vehicles could be implemented.

Encourage and promote all automotive mechanics to pursue ASE Master Certification.

Encourage supervisors to pursue certification as a Public Fleet Professional through the American Public Works Association. The certification promotes excellence in fleet management by advancing the knowledge and practice of public fleet professionals to benefit communities through quality fleet services.

Continue to monitor and improve the vehicle/equipment replacement program. This program typically involves the purchase of approximately two (2) million dollars worth of rolling stock equipment annually.

Continue to monitor use of City fleet by transferring underutilized vehicles to other areas of the City.

Research and implement improved methods of fuel efficiency within the City's fleet.

Transit System

Provide safe, clean, convenient, and affordable transportation services to Gastonia residents and visitors through daily preventative maintenance and cleaning.

Work with Gaston County Access and surrounding communities to expand transportation services to neighboring cities.

Hold informational meetings with target groups to increase ridership.

Continue to erect bus shelters in areas where the concentration of riders warrants.

In cooperation with Charlotte Area Transit System (CATS), continue to provide rapid transit service to and from Charlotte.

Continue to improve the overall appearance of the Transit Station including landscaping, pressure washing and painting as needed.

Continue discussions with Gaston County to explore transit organizational options that provide for improved service to the public and an ongoing partnership for the County and City. Implement proposed fare increase.

Implement in-house administered advertising on City buses.

Evaluate overall operations efficiencies including a combined transit system for Gaston County as a whole.

Solid Waste Utility

Continue to explore the most cost effective way to provide solid waste services.

Implement the creation of a sixth automated garbage route for green carts to enhance and balance service to the our cusomters. This includes the approval and purchase of an eighth automated truck.

Utilization of the "Superleaf" vacuum truck for the FY 2015/16 leaf season as well as the potential purchase of a smaller fully automated leaf truck to enhance collection routes for leaf season.

Continue to search for a suitable location to create a third Yard Waste Notification site in the northern portion of the City.

Explore opportunities with existing fleet software vendor to monitor vehicles going through the car wash.

Continue to provide a safe work environment for divisional employees by raising the level of safety awareness through the use of inside/outside safety training programs.

Electric Division

Serve on North Carolina Municipal Power Agency #1, OSHA, NCAMES, APPA, and ElectriCities committees as required.

Initiate an Outage Management System with GPS/AVL and Interactive Voice Response system to enhance our outage response and provide:

- Proactive notification to customers
- Better equip call center personnel
- Automate call handling
- Fleet and equipment tracking
- Improved productivity and fault locating
- Improved awareness during major interruptions
- Keeping managers informed via on-line website

Continue to implement work rules, training, and safety measures to properly protect our line worker personnel from arc flash exposure and hazards.

Continue to map and update our line assets and implement one-line diagrams and switching maps for improvement of outage response times and overall safety practices.

Institute system wide fuse coordination study for improving system reliability and mapping accuracy.

Evaluate rate structure for potential modifications benefiting all rate classes.

Key accounts/energy marketing position will also develop and facilitate functions and programs to serve existing large customers, as well as, a point source to recruit new electric load to the City.

Promote increased customer service to build a stronger relationship with our customers.

Pursue new revenue sources by marketing existing dark fiber infrastructure.

Provide all necessary new service designs while providing fast, courteous service to customers.

Continue to provide all necessary routine substation activity. Install additional security cameras and intrusion devices to monitor any movement inside substation area.

Replace existing RTU devices at each substation with new SEL RTAC.

Continue to replace oil filled breakers and regulators at substations.

A focused effort in pole and conductor replacement will be pursued. Additional maintenance will include tree trimming to correspond to expanded electric system while maintaining a good public image.

Increase pole inspection program to determine priority for replacement.

Install overhead and underground electric lines to serve new electric load.

Continue to recruit electric customer choice sites throughout City limits.

Enterprise Services Solid Waste Division

Service Description: *Solid Waste Collection including municipal solid waste, household trash, curbside recycling, yard waste & leaves.*

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,727	72,947	73,000	1. Cost per Ton Collected	\$124.83	\$147.55	\$150.25
2. Number of Customers	22,533	22,998	23,050	2. Annual - Cost per Residential Collection	\$197.61	\$179.57	\$189.79
3. Number of Collection Points	23,237	23,731	23,750	3. Monthly - Cost per Residential Collection	\$16.47	\$14.96	\$15.82
4. Service Area - Square Miles	59.025	59.025	59.025				
5. Number of Employees - FTEs	36	36	36				
6. Operating Budget	4,484,822	4,261,300	4,507,588				
7. Tons Collected	35,926	28,880	30,000				
Workload Measures:				Effectiveness Measures:			
1. Tons per 1,000 Population	499	401	417	1. Complaints per 1,000 Collection Points	N/A	N/A	
2. Tons per 1,000 Collection Points	1,548	1217	1263	2. Valid Complaints per 1,000 Collection Points	N/A	N/A	

Analysis: *The Solid Waste Division has been keeping accurate records during this benchmarking period and all figures are in line with actual cost and budgeting dollars. Due to a lack of tracking software there is no way to accurately calculate the number of complaints. The tonnages & budget figures above include the privatized residential recycling contract as well as yard waste collection and operation of the compost facility.*

Enterprise Services Electric Service Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,173	72,507	72,947	1. Annual cost per service call	\$215.12	\$272.15	\$277.01
2. Service Area - Square miles	51.69	51.69	51.69	2. # of service calls assigned per Technician	130	395	374
3. Number of electric customers	26,600	27,245	27,245	3. # of meters problems per technician	529	604	574
4. Number of Employees - FTEs	45	45	45	4. Cost per electric customer	\$45.13	\$39.51	\$40.21
5. Operating Budget	77,436,894	78,815,106	76,425,192				
Workload Measures:				Effectiveness Measures:			
1. # of service calls per 1,000 population	34.33	*51.03	*53.58	1. Annual average response time for system outages (emergencies only)	63.23 minutes	62.56 minutes	55.00 minutes
2. # of meters problems per 1,000 population	2.88	*22.17	*21.06				

Analysis: *In previous years, service calls and meter problems were counted manually. On this report numbers were calculated based on the work order and billing systems.*

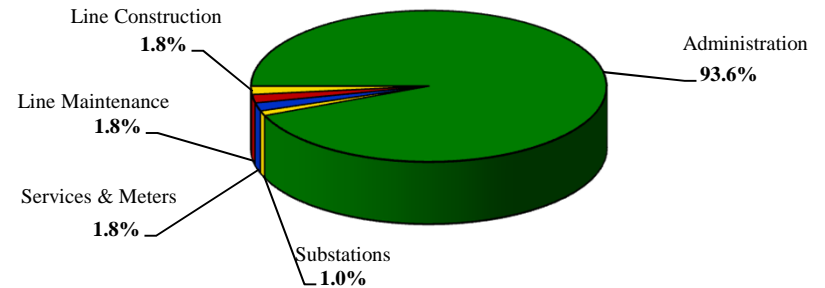


DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION					
Budget Code: 331-720, 331-830, 331-831, 331-834, 331-421, 331-445, 331-660, 331-960					
Salaries	722,743	739,126	743,825	4,699	0.64
Fringe Benefits	267,003	264,687	268,440	3,753	1.42
Purchases for Resale	62,979,769	64,530,192	60,931,490	-3,598,702	-5.58
Debt Service	17,673	17,869	17,869	0	0
Capital Outlay	5,650	27,000	27,000	0	0
Other Operating	937,914	1,704,087	1,522,517	-181,570	-10.65
Sub-Total	64,930,752	67,282,961	63,511,141	-3,771,820	-5.61
SUBSTATION					
Budget Code: 331-833, 331-843					
Salaries	243,583	259,087	264,408	5,321	2.05
Fringe Benefits	68,652	73,944	73,517	-427	-0.58
Other Operating	483,854	347,929	392,152	44,223	12.71
Sub-Total	796,348	680,960	730,077	49,117	7.21
SERVICES & METERS					
Budget Code: 331-832, 331-836					
Salaries	685,014	661,454	665,668	4,214	0.64
Fringe Benefits	201,772	193,280	197,067	3,787	1.96
Other Operating	455,362	315,388	379,926	64,538	20.46
Sub-Total	1,342,148	1,170,122	1,242,661	72,539	6.2
LINE MAINTENANCE					
Budget Code: 331-838					
Salaries	303,092	299,210	285,786	-13,424	-4.49
Fringe Benefits	87,235	87,860	77,387	-10,473	-11.92
Other Operating	916,778	906,763	912,286	5,523	0.61
Sub-Total	1,307,105	1,299,833	1,281,459	-18,374	-1.41
LINE CONSTRUCTION					
Budget Code: 331-837, 331-839					
Salaries	740,668	753,981	733,372	-20,609	-2.73
Fringe Benefits	211,181	213,421	203,497	-9,924	-4.65
Other Capital	149,408	170,000	170,000	0	0
Other Operating	193,345	151,934	136,646	-15,288	-10.06
Sub-Total	1,312,551	1,314,336	1,268,515	-45,821	-3.49
DEPARTMENT TOTALS					
Salaries	2,695,100	2,712,858	2,693,059	-19,799	-0.73
Fringe Benefits	835,843	833,192	819,908	-13,284	-1.59
Equipment	23,067	31,000	31,000	0	0
Purchases for Resale	62,979,769	64,530,192	60,931,490	-3,598,702	-5.58
Debt Service	17,673	17,869	17,869	0	0
Capital Outlay	155,317	197,000	197,000	0	0
Credit Card Fees	122,738	130,000	130,000	0	0
Other Operating	2,987,252	3,426,101	3,343,527	-82,574	-2.41
PILOT & GEAR	490,321	511,398	524,106	12,708	2.48
Payment in Lieu of Franchise	356,396	0	0	0	0
Additional Sales Tax	0	372,701	375,712	3,011	0.81
Working Capital Reserve	0	0	2,061,419	2,061,419	0
Transfers Out	3,061,168	3,011,507	3,060,000	48,493	1.61
TOTAL EXPENDITURES	73,724,644	75,773,818	74,185,090	-1,588,728	-2.1
TOTAL REVENUES	75,062,008	77,875,106	76,349,965	-1,525,141	-1.96
ENTERPRISE REIMBURSEMENT	-2,373,130	-2,163,397	-2,164,875	1,478	-0.07
FUNDING (+ OR -)	-1,035,766	-62,109	0	62,109	

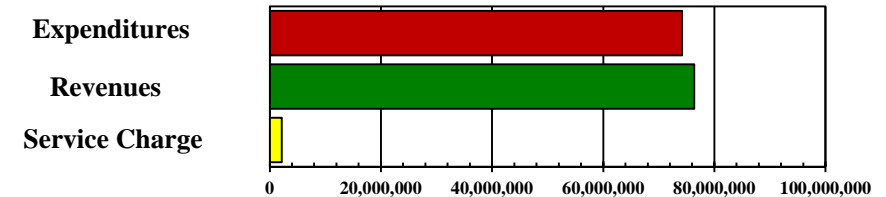
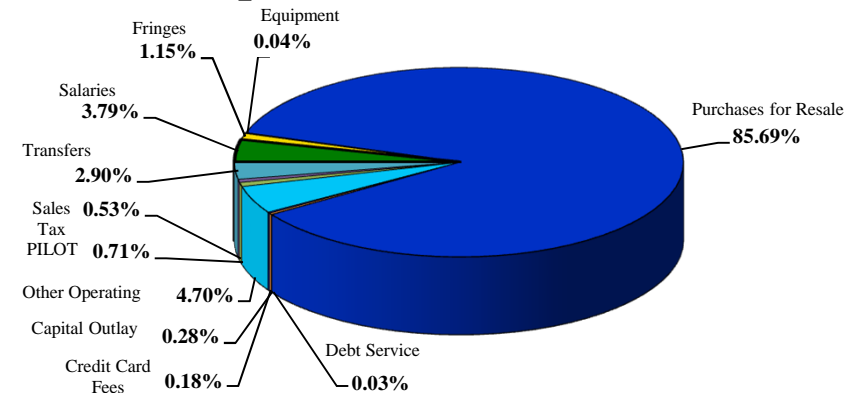
Electric

36.02% of Operating Budget

Allocation by Division/Function



Departmental Allocations



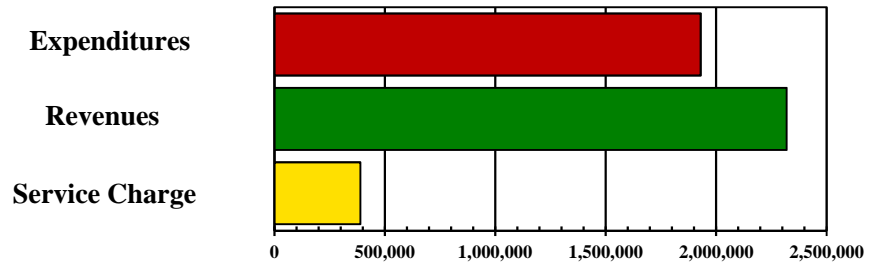
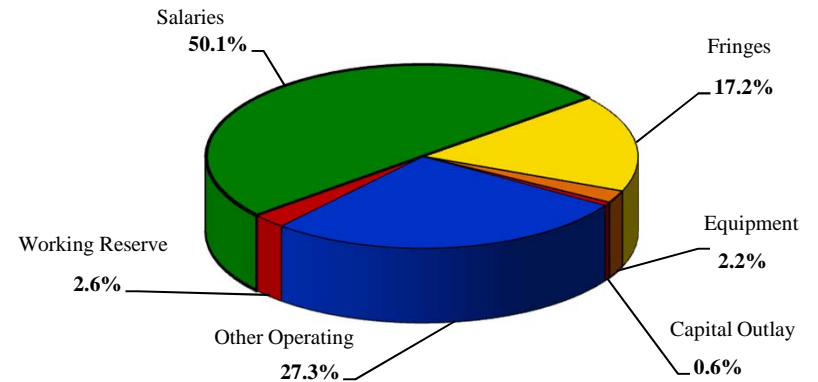
* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.



DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
TRANSIT Budget Code: 332-421, 332-446, 332-720, 332-494, 332-495, 332-496, 332-498					
Salaries	948,530	1,000,537	966,672	-33,865	-3.38
Fringe Benefits	311,475	317,329	331,785	14,456	4.56
Equipment	5,750	212,318	42,156	-170,162	-80.14
Capital Outlay	15,718	29,485	12,000	-17,485	-59.3
Other Operating	509,693	575,802	526,980	-48,822	-8.48
Working Capital Reserve	0	0	50,000	50,000	0
Sub-Total	1,791,166	2,135,471	1,929,593	-205,878	-9.64
DEPARTMENT TOTALS					
Salaries	948,530	1,000,537	966,672	-33,865	-3.38
Fringe Benefits	311,475	317,329	332,887	15,558	4.9
Equipment	5,750	212,318	42,156	-170,162	-80.14
Capital Outlay	15,718	29,485	12,000	-17,485	-59.3
Other Operating	509,693	575,802	526,980	-48,822	-8.48
Working Capital Reserve	0	0	50,000	50,000	0
TOTAL EXPENDITURES	1,791,166	2,135,471	1,930,695	-204,776	-9.59
TOTAL REVENUES	2,045,836	2,536,312	2,319,474	-216,838	-8.55
REIMBURSEMENT	-345,481	-376,804	-388,779	11,975	-3.18
FUNDING (+ OR -)	90,812	-24,037	0	-24,037	

Transit
1.09% of Operating Budget

Departmental Allocations

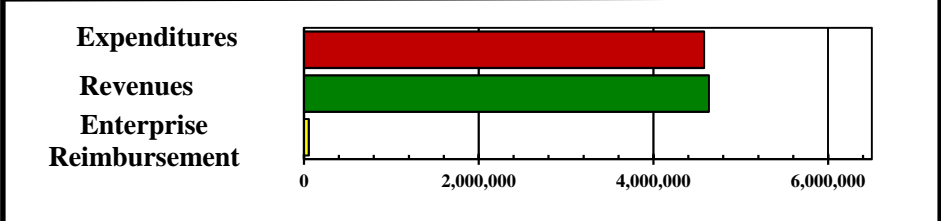
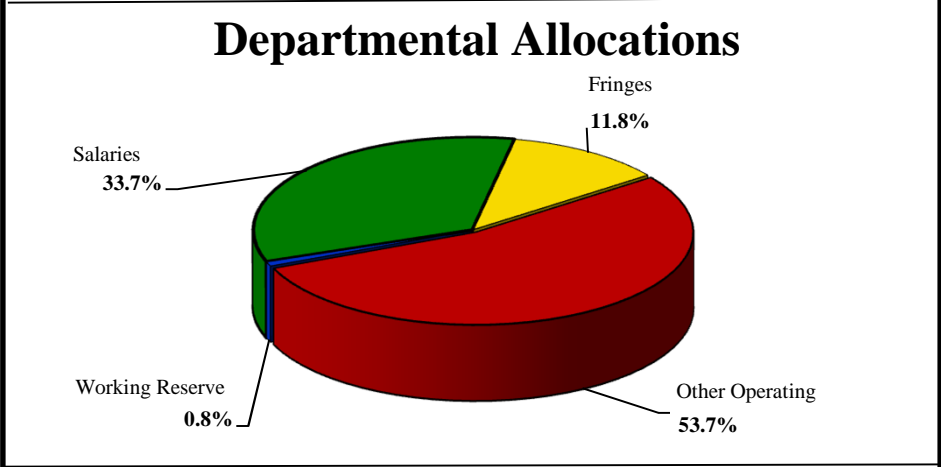
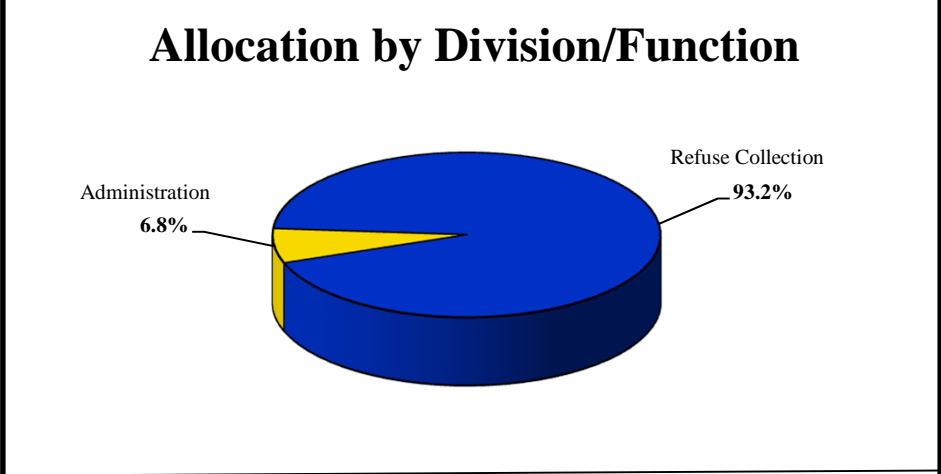


* Actual expenditure information for prior years is a combination of all budget codes which existed at that point in time. If the budget code has no current appropriation then no documentation exists in the summary information.



DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
ADMINISTRATION	Budget Code: 335-421, 335-580				
Salaries	150,786	119,301	123,882	4,581	3.84
Fringe Benefits	59,046	38,504	53,569	15,065	39.13
Other Operating	75,052	104,386	104,463	77	0.07
Sub-Total	290,000	262,191	281,914	19,723	7.52
REFUSE COLLECTION	Budget Code: 335-581, 335-582, 335-584, 115-583				
Salaries	1,162,564	1,242,342	1,278,954	36,612	2.95
Fringe Benefits	422,156	428,467	438,334	9,867	2.3
Other Operating	1,887,965	2,140,476	2,546,638	406,162	18.98
Working Capital Reserve	0	93,050	34,000	-59,050	-63.46
Sub-Total	3,472,685	3,904,335	4,297,926	393,591	10.08
DEPARTMENT TOTALS					
Salaries	1,313,350	1,361,643	1,402,836	41,193	3.03
Fringe Benefits	481,202	466,971	491,903	24,932	5.34
Other Operating	1,963,017	2,244,862	2,651,101	406,239	18.1
Working Capital Reserve	0	93,050	34,000	-59,050	-63.46
TOTAL EXPENDITURES	3,762,686	4,166,526	4,579,840	413,314	9.92
TOTAL REVENUES	4,568,743	4,484,056	4,634,619	150,563	3.36
ENTERPRISE REIMBURSEMENT.	50,894	92,171	54,779	37,392	40.57
FUNDING (+ OR -)	2,502,671	225,359	0	-225,359	

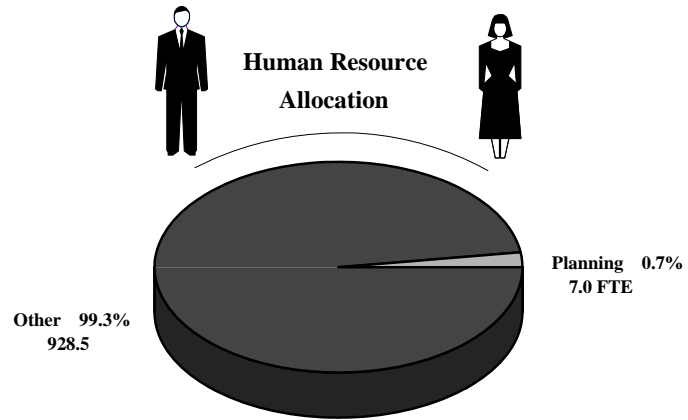
Solid Waste *2.16% of Operating Budget*



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



Planning



Planning

PLANNING

MISSION STATEMENT

To provide services and guidance for building safe, quality, orderly, and lasting development, to preserve historic character and environmental resources, and provide for safe, inclusive, quality neighborhoods, all in an effort to encourage economic growth and enable our community to achieve its highest potential and quality of life now and for future generations.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Planning

Worked with citizens, businesses, community organizations, local and state agencies, City staff and the City Council to carry out programs and provide services in pursuit of the City's long range goals.

Provided day-to-day "Current Planning Services", including rezoning applications, public notification, research and staff reports, presentations, and public information; coordinated with Engineering on site plan and subdivision review; prepare and process amendments to the Unified Development Ordinance; and provided day-to-day customer service related to general zoning matters. Provide all necessary and appropriate staff support to the Historic District Commission; including reviewing applications and issuing Certificates of Appropriateness for work done in historic districts.

Provided day-to-day "Zoning Services", including interpretation of Unified Development Ordinance (UDO), point of contact for the public regarding the UDO, plans review for the issuance of zoning and building permits, review and issuance of zoning certificate of occupancy permits and business privilege licenses, responded to zoning related complaints and took corrective action when violations were found, , as well as, other day to day development needs.

Provided staff support to City Council and Planning Commission related to long range planning, development ordinances and rezoning, including conducting research, and preparing and presenting staff reports on zoning and ordinance amendment hearing matters.

Provided staff support to the Planning Commission, Board of Adjustment and Historic District Commission through coordination of meetings, agenda, minutes, special meetings, workshops, and procedures, etc.

Maintain geographic data layers and standard city maps including: City boundary, Wards, Annexations, Annexation Agreements, Area of Agreements, Zoning, Historic Districts and other Overlay Districts

Coordinated design review processes for both the Central Business Design District and Oakland Center City Design District as part of UDO administration.

Coordinated permitting processes for carnivals, circuses and rodeos a part of required City Code administration.

Coordinated permitting processes for sidewalk dining, vending and merchandising in the downtown as part of required City Code administration.

Assisted management and other City departments in downtown revitalization efforts as called upon including implementation of Downtown Streetscape/Public Realm Plan, recruitment of and coordination with private developers and implementation of additional pedestrian enhancements and other activities.

Assisted other divisions and departments with GIS and graphic design projects as requested including providing maps and data for grant applications and producing conceptual layouts and designs for capital projects.

Provided daily assistance to the development community explaining the development process, connecting customers with applicable staff, working through issues, and addressing grievances. Continue to review and improve internal development processes and seek ways to enhance customer service.

Provided information to, and obtained input from, the development community on new initiatives, policies, and ordinances implemented by the City of Gastonia.

Attended meetings and represented the City on various boards, commissions and other groups including, the Gaston Lincoln Cleveland Metropolitan Planning Organization the Gaston County and Municipal Planners (GCAMP), the NC Chapter of the American Planning Association, Centralina Council of Governments subcommittees, and others.

Acquired professional development hours/continuing education training in applicable areas to meet both the Geographic Information Systems Professional (GISP) and the American Institute of Certified Planner (AICP) certification maintenance requirements respectively.

Coordinated City positions on major development projects and kept priority projects on track.

Coordinated US Census related efforts for the City. Incorporate the new American Community Survey data into the City's existing GIS framework.

Coordinated closely with the Transportation Planning Division and other organizations for roadway, sidewalk, transit and greenway planning and implementation activities.

Assisted the Gaston-Cleveland-Lincoln MPO with mapping and analysis for the Traffic Analysis Zone estimates, Comprehensive Transportation Plan, Pedestrian Plan, Urban Area Boundaries mapping and 2040 MTP planning process.

Worked closely and extensively with Keep Gastonia Beautiful on a variety of efforts including tree plantings and developing plans for intersection and corridor beautification through art and landscaping.

Provided staff assistance and input as part of the City's efforts toward special projects and strategic redevelopment and revitalization efforts including the proposed Multi-Modal Transit Facility.

Continued to develop and enhance Planning staff's capabilities in utilization of ever evolving design, mapping and data analysis

software in order to best utilize these technologies in maintaining program delivery and customer service levels in the context otherwise decreasing resources.

Completed the Loray Village Small Area Plan planning process involving a local consultant, citizens, community organizations, local and state agencies, City staff and the City Council.

Provided GIS, data and mapping support for special initiatives such as Neighborhood Enhancement Team (NET and Hope For Gaston).

Continued to work closely and extensively with all other City divisions and departments in providing planning expertise as needed in areas such as research, data analysis, mapping and graphic design services, landscape and concept design and facilitation processes.

Served as part of management staff committee in working with Artspace as they work through the process of developing their proposed Downtown Gastonia facility.

Provided leadership and coordination in conjunction with Transportation Planning staff for the Comprehensive Pedestrian Plan planning process.

Participated in the Connect Our Future regional planning process that is being led Centralina Council of Governments.

Led the establishment of the Strategic Economic Development Initiative for identifying and prioritizing properties that the City can promote and partner with the private sector on as economic development opportunities.

Provided mapping and research for updating and maintaining annexation agreements with other municipalities in Gaston County.

Participated in both the consultant selection process and oversight for the CMAQ-funded Downtown-Lineberger Connector project along Second Avenue and Chestnut Street.

Worked with management in merging the Planning Department with the Zoning Administration Division in order to better organize these areas with regard to functional and operational processes and responsibilities.

Led the early stage proposal and design of the West Gastonia Optimist Park and participated in the construction and installation stages of the final product.

Led an interdepartmental team in coordinating the development of a downtown and center city wayfinding signage program.

Led an interdepartmental team in coordinating with Choice USA on a project to address the company's concerns about intersection safety and aesthetic conditions along a portion of the Franklin Boulevard corridor.

Zoning Administration Services

Zoning staff continued to respond to complaints and proactively work on sign violations resulting in more attractive streetscapes throughout the City. Staff continues training in zoning plan review.

Zoning Administrator is training current staff in site plan review and interpretation of the UDO which allows time for him to

provide support to the citizen in regard to creating, enlarging and planning for improvements to businesses.

Staff has initiated Downtown “new business” meetings. This meeting is required for all persons who wish to operate at a business location within the CBD (Central Business District). This meeting is attended by the division manager, building and zoning code administrator as well as other staff, as needed, such as Health Department, FOG program and the Incentive Programs. This has assisted business ventures to be implemented with no delay in coordination between building, zoning, and other required city permits.

FISCAL YEAR 2016 OBJECTIVES

Planning

Continue to work with citizens, businesses, community organizations, local and state agencies, City staff and the City Council to carry out programs and provide services in pursuit of the City’s long range goals.

Continued to provide customer service assisting and directing walk in customers for zoning related information including the public hearing application process for both Gastonia Planning Commission and Historic District Commission, as well as Housing and Neighborhood Division related programs.

Continue to provide day-to-day “Current Planning Services”, including rezoning applications, public notification, research and staff reports, presentations, and public information; coordinate with Engineering on site plan and subdivision review; prepare and process amendments to the Unified Development Ordinance; and provide day-to-day customer service related to general zoning matters. Provide all necessary and appropriate staff support to the

Historic District Commission; including reviewing applications and issuing Certificates of Appropriateness for work done in historic districts.

Continue to provide day-to-day “Zoning Services”, including interpretation of Unified Development Ordinance (UDO), point of contact for the public regarding the UDO, plans review for the issuance of zoning and building permits, review and issuance of zoning certificate of occupancy permits and business privilege licenses, responded to zoning related complaints and took corrective action when violations were found, as well as, other day to day development needs.

Continue to provide staff support to City Council and Planning Commission related to long range planning, development ordinances and rezoning, including conducting research, and preparing and presenting staff reports on zoning and ordinance amendment hearing matters.

Continue to provide staff support to the Planning Commission, Board of Adjustment and Historic District Commission through coordination of meetings, agenda, minutes, special meetings, workshops, and procedures, etc.

Continue to maintain geographic data layers and standard city maps including: City boundary, Wards, Annexations, Annexation Agreements, Area of Agreements, Zoning, Historic Districts and other Overlay Districts

Continue coordinating design review processes for the Central Business Design District, Urban Mixed Use District, Oakland Center City Design District and Urban Standards Overlay District as part of UDO administration.

Continue coordinating permitting processes for carnivals, circuses and rodeos a part of required City Code administration.

Continue coordinating permitting processes for sidewalk dining, vending and merchandising in the downtown as part of required City Code administration.

Continue to assist management and other City departments in downtown revitalization efforts as called upon including implementation of Downtown Streetscape/Public Realm Plan, recruitment of and coordination with private developers and implementation of additional pedestrian enhancements and other activities.

Continue assisting other divisions and departments with GIS and graphic design projects as requested including providing maps and data for grant applications and producing conceptual layouts and designs for capital projects.

Continue providing daily assistance to the development community explaining the development process, connecting customers with applicable staff, working through issues, and addressing grievances. Continue to review and improve internal development processes and seek ways to enhance customer service.

Continue to provided information to, and obtain input from, the development community on new initiatives, policies, and ordinances implemented by the City of Gastonia.

Continued to attend meetings and represent the City on various boards, commissions and other groups including, the Gaston Lincoln Cleveland Metropolitan Planning Organization the Gaston County and Municipal Planners (GCAMP), the NC

Chapter of the American Planning Association, Centralina Council of Governments subcommittees, and others.

Continue to acquire professional development hours/continuing education training in applicable areas to meet the NC Association of Zoning Officials (CZO), NC Association of Floodplain Managers (CFM), NC Building Code Officials, NC Plumbing Code Officials, Geographic Information Systems Professional (GISP) and the American Institute of Certified Planner (AICP) certification maintenance requirements respectively.

Continue to coordinate City positions on major development projects and kept priority projects on track.

Continue to coordinate for US Census related efforts for the City. Incorporate the new American Community Survey data into the City's existing GIS framework.

Continue to coordinate closely with the Transportation Planning Division and the Carolina Thread Trail for greenway planning and implementation activities.

Continue to assist the Gaston-Cleveland-Lincoln MPO with mapping and analysis for the Traffic Aanalysis Zone estimates, Comprehensive Transportation Plan, Pedestrian Plan, Urban Area Boundaries mapping and 2040 MTP planning process.

Continue to work closely and extensively with Keep Gastonia Beautiful on a variety of efforts including tree plantings and developing plans for intersection and corridor beautification through art and landscaping.

Continue to provide staff assistance and input as part of the City's efforts toward special projects and strategic redevelopment and

revitalization efforts including the Loray Mill, a conference center hotel and the proposed Multi-Modal Transit Facility.

Continue to develop and enhance Planning staff's capabilities in utilization of ever evolving design, mapping and data analysis software in order to best utilize these technologies in maintaining program delivery and customer service levels in the context otherwise decreasing resources.

Coordinate with other departments, agencies and community interests in implementing the recommendations of the Loray Village Area Plan.

Continue to provide GIS, data and mapping support for special initiatives such as Neighborhood Enhancement Team (NET and Hope For Gaston.

Continue to work closely and extensively with all other City divisions and departments in providing planning expertise as needed in areas such as research, data analysis, mapping and graphic design services, landscape and concept design and facilitation processes.

Continue to serve as part of management staff committee in working with Artspace as they work through the process of developing their proposed Downtown Gastonia facility.

Continue providing leadership and coordination in conjunction with other City departments in the implementation of the Comprehensive Pedestrian Plan.

Continue participating in the Connect Our Future regional planning process that is being led Centralina Council of Governments.

Continue leading the Strategic Economic Development Initiative for identifying and prioritizing properties that the City can promote and partner with the private sector on as economic development opportunities.

Continue to provide mapping and research for updating and maintaining annexation agreements with other municipalities in Gaston County.

Continue playing a leadership role in the design and construction of the CMAQ-funded Downtown-Lineberger Connector project along Second Avenue and Chestnut Street.

Continue to lead an interdepartmental team in coordinating the development of a downtown and center city wayfinding signage program.

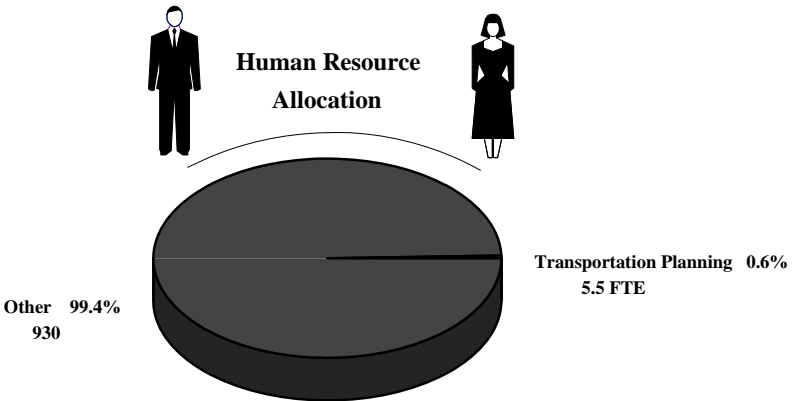
Zoning Administration Services

Zoning staff will work closely within the Planning Division to make adjustments to the UDO as needed. The amortization of tire storage and display, auto detailers, and automobile junkyard screening were a part of the UDO. Zoning staff will begin the process by notification and will monitor progress on bringing these uses into compliance with the UDO.

The Zoning Administrator will maintain efforts to train staff in areas of commercial plan review, TRC information and interpretation of the UDO in order to free him to be more available to the public/customers for quicker response with regards to new business ventures and improvements to existing businesses.



Transportation Planning



Transportation
Planning

TRANSPORTATION PLANNING

MISSION STATEMENT

Provide continuing, cooperative, and comprehensive Transportation Planning for the Gaston-Cleveland-Lincoln MPO area.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Transportation Planning

Provided daily transportation planning services to all Gaston-Cleveland-Lincoln MPO area residents and unit-member local governments which includes writing, adopting, promoting, and implementing the 2040 Metropolitan Transportation Plan (MTP), review large scale land developments and rezoning applications for transportation impacts, conduct transportation related public hearings.

Completed a new Metropolitan Transportation Plan (MTP) which replaced the previous 2040 Long Range Transportation Plan (LRTP) for the Cleveland Lincoln MPO which encompasses all of Gaston, Cleveland and Lincoln Counties. .

Continued work with the Charlotte Regional Alliance for Transportation (CRAFT), a coalition of the four metropolitan planning organizations (MPO's) and one rural planning organizations (RPO) in the Charlotte metropolitan area.

Provided staff support to the MPO's two standing boards, the Technical Coordinating Committee (TCC) and the GCLMPO Board as well as all unit member local governments.

Continued participation with updates and improvements to the regional travel demand model with Charlotte DOT and NC/SC DOT's and other MPO's and one RPO in the region.

Continued to assist all unit member local governments with Congestion Mitigation and Air Quality (CMAQ) application and implementation efforts. The GCLMPO area receives 1.5 million dollars a year in CMAQ funds targeted to reduce air quality emissions.

Commenced activities to create a formal MPO Bicycle and Pedestrian Advisory Committee. Activities include identification of membership, defining tasks and responsibilities, creating by-laws and a meeting schedule.

Prepared NCDOT Bicycle Planning Grant Initiative application on behalf of the Towns of Cramerton and McAdenville. A total of \$36,000 is being requested from NCDOT. Award announcement TBD.

Council stopped work on the environmental analysis and preliminary design appropriated from the Federal Transit Administration (FTA) and NCDOT for the Multi-Modal

Transportation Facility project, which is planned to accommodate City buses, ACCESS, CATs 85x express to Charlotte, inter-city bus lines, Amtrak, personal transportation, and potential commuter rail. Completed a Locally Coordinated Public Transportation Plan for the GCLMPO Area.

Continue to implemented the State of North Carolina's Strategic Transportation Investment (STI) Law and the State Planning Office for Transportation (SPOT) 3.0 for final preparation of the 2015-2025 State Transportation Improvement Program (STIP).

Processed many administrative amendments to the current State Transportation Improvement Program (STIP) as needed for project consistency between the MTIP and STIP.

Provided daily assistance to the general public all unit member local governments, the Metrolina Transportation Region, the North Carolina Department of Transportation and the United States Department of Transportation (FHWA and FTA).

Continued to work on corridor studies and functional designs to protect critical future thoroughfare right-of-way corridors from development.

Worked with the NCDOT Strategic Planning Office of Transportation (SPOT) to improve the process for prioritizing transportation projects for the new 2015-2025 STIP.

The I-85/US321 Interchange Improvement project was added but delayed to the current STIP with Planning, Engineering,

and ROW purchases scheduled in year 2015. Environmental work and design work for this project are complete.

Continued working the Charlotte Area Transit System (CATS) to maintain and improve ridership for the 85X express bus route between downtown Gastonia and Charlotte.

Continued to acquire professional development hours/continuing education training in applicable areas to meet American Institute of Certified Planners (AICP) certification and other federal and state transportation training regulations.

Purchased and began utilization of pedestrian counters to assist with actual data collection for bike/ped planning grant application. Utilized counters at approximately 20 locations throughout the MPO study area. Data was collected and analyzed by MPO staff. Data was provided to local governments for assist in transportation planning activities.

FISCAL YEAR 2016 OBJECTIVES

Transportation Planning

Continue to participate as full partners in Metrolina Regional Travel Demand Model Group and continue to implement and maintain the 2040 Metropolitan Transportation Plan .

Worked with NCDOT to secure ranking of the widening Interstate 85 and the I-85/US-321 Interchange improvement projects.

Continue to work on corridor protection and preservation with unit member local governments, Gaston County, and NCDOT.

Continue to work with the Charlotte Regional Alliance for Transportation (CRAFT) on regional and statewide transportation planning activities and issues; continue to evaluate its role and influence.

Conduct regularly scheduled MPO Bicycle and Pedestrian Advisory Committee meetings to undertake efforts aimed at making planning and policy recommendations to the TCC and MPO Board as needed.

Continue to utilize pedestrian counting equipment to assist non-motorized transportation planning efforts. This includes the installation of the permanent pedestrian counter, which is anticipated to be placed at the Avon-Catawba Trail in Gastonia. Continue to work closely and extensively with all MPO member local governments in providing transportation planning expertise, as needed, in areas such as research, grant writing, data analysis, mapping and graphic design services, and facilitation processes.

Continue to coordinate closely with the Carolina Thread Trail NCDOT and NCDENR for greenway planning and implementation efforts.

Continue to improve public information efforts emphasizing improved Web page development, improved and effective communication with limited English speaking residents, the Blind, with braille survey translations, and Environmental

Justice compliance for minority and below poverty level residents.

Undertake activities aimed at improving the visibility of the MPO within the Region. Efforts will be made to conduct special public outreach events that will highlight the work of the MPO to meet a goal of improving agency recognition throughout the community. Examples of events could include bicycle/pedestrian safety and education programs, air quality initiatives, the project development process, etc.

Continue to acquire professional development hours/continuing education to meet American Institute of Certified Planner (AICP) certification maintenance requirements and other federal and state regulatory training as needed.

Continue working with NCDOT Rail Division and contractor on continued P&N rail line renovation/reactivation. Participate with Charlotte/Metrolina region transportation partners to complete a regional Freight Plan and Ramp Metering Study.

Continue preparing and adopting functional designs for proposed thoroughfares, greenways, bikeways, in order to preserve critical transportation corridors from land development impacts.

Participate in the I-85 Ramp Metering Study for the Greater Charlotte Region. Study will determine the effectiveness and feasibility of ramp metering measures to improve congestion issues. Study will be a partnership of NCDOT and MPO's in the Charlotte Region.

Participate and assist the City of Lowell in the development of the Downtown Lowell Multi-modal Transportation Plan. MPO staff will provide technical assistance and other input as needed for the Planning study. The Plan aims to analyze and make recommendations to improve the functional efficiency and aesthetics of multi-modal transportation facilities in the downtown core.

Participate in the Greater Charlotte Regional Freight Mobility Plan, which is being administered by the Centralina Council of Governments (CCOG).

Continue to assist CATS in the marketing, evaluation, and improvement of the 85X Gastonia Express bus route service between Gastonia and Charlotte and work with Gastonia and Belmont on the siting and construction of two new 85X Park and Ride lots using CMAQ funds.

Conduct necessary activities to carry out STI activities related to the SPOT 4.0 project submission and evaluation process in preparation for the 2017-2027 Statewide Transportation Improvement Program (STIP)

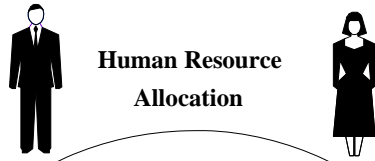
Continue to coordinate with unit member local governments of the GCLMPO with transportation-related land development review. Comment on transportation systems impact on new development.

Continue implementation of the 2040 GCLMPO.

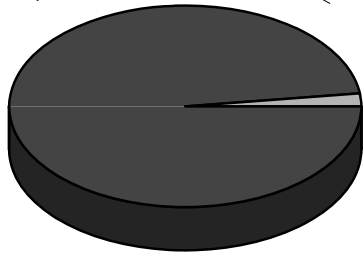
Monitor the preparation and adoption of the 2015-2025 STIP.



Housing and Neighborhoods



Human Resource Allocation

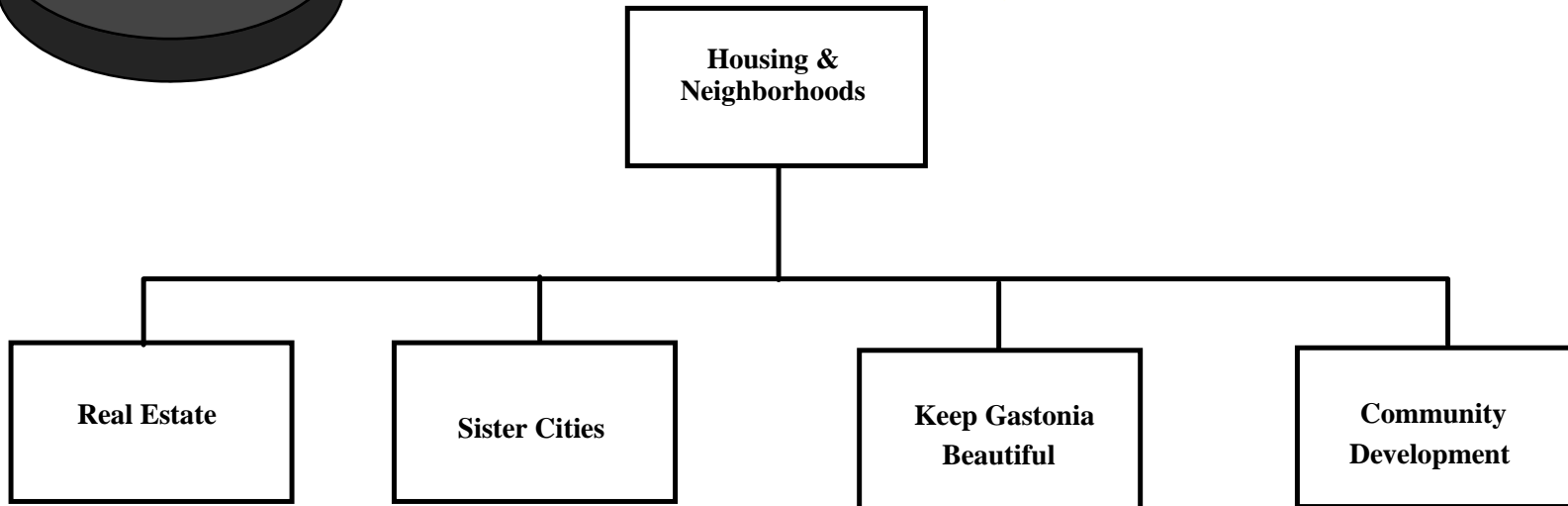


Other 99.0%
926.5

Neighborhood &
Neighborhoods 1.0%
9.0 FTE



Volunteers - Our Seeds Of Success



PLANNING & NEIGHBORHOOD SERVICES

MISSION STATEMENT

To provide services and guidance for building safe, quality, orderly, and lasting development, to preserve historic character and environmental resources, and provide for safe, inclusive, quality neighborhoods, all in an effort to encourage economic growth and enable our community to achieve its highest potential and quality of life now and for future generations.

FISCAL YEAR 2015 ACCOMPLISHMENTS

Planning

Provided day-to-day “Current Planning Services”, including rezoning and other public hearings, historic district, UDO administration, mapping and general zoning matters.

Provided staff support to City Council, Planning Commission, and Historic District Commission.

Coordinated design review processes for both the Central Business Design District and Oakland Center City Design District as part of UDO administration.

Coordinated various permitting processes including those for carnivals, circuses, rodeos, sidewalk dining, vending, and merchandising in the downtown.

Continued to assist management and other City departments in downtown revitalization efforts.

Regularly assisted other divisions and departments with GIS and graphic design projects.

Provided daily customer service assistance to the development community and general public.

Represented the City on various boards, commissions, and other groups at the local, regional, and state levels.

Acquired professional development hours/continuing education to meet both the Geographic Information Systems Professional (GISP) and American Institute of Certified Planner (AICP) certification maintenance requirements.

Performed City coordinating efforts for Census 2010.

Coordinated closely with the Transportation Planning Division and the Carolina Thread Trail for greenway planning and implementation activities.

Provided staff assistance related to facilitation of various redevelopment projects.

Administered NCAPA’s 2011 Sustainable Community Planning Award winning NC DHHS Physical Activity in the Built Environment Grant.

Worked with Keep Gastonia Beautiful on beautification, art, and planting projects.

Coordinated with County Planning staff to facilitate the relinquishment of the City's Extra-Territorial Jurisdiction to Gaston County.

Partnered with Gaston County staff to provide training to the Planning Commission and Gaston County Planning Board.

Supported "Hope for Gaston" with mapping and data resources for the program.

Assisted with planning and design for G.O. Bond streets, sidewalks, and parks/recreation projects.

Worked with management and the City Council on proposed Ward boundary redistricting, including data analysis and mapping.

Supported the coordination and facilitation of a Regional Mayors Meeting.

Redesigned process and procedure forms and applications for all five divisions within the Development Services Department.

Provided grants management for both the Energy Efficiency in Government Buildings and Energy Efficiency Block Grants received by the City.

Zoning Administration Services

Zoning staff continued to respond to complaints and proactively work on sign violations resulting in more attractive streetscapes throughout the City. Staff continues training in zoning plan review.

Zoning Administrator is training current staff in site plan review and interpretation of the UDO which allows time for him to provide support to the citizen in regard to creating, enlarging and planning for improvements to businesses.

Staff has initiated Downtown "new business" meetings. This meeting is required for all persons who wish to operate at a business location within the CBD (Central Business District). This meeting is attended by the division manager, building and zoning code administrator as well as other staff, as needed, such as Health Department, FOG program and the Incentive Programs. This has assisted business ventures to be implemented with no delay in coordination between building, zoning, and other required city permits.

Housing and Neighborhoods

Keep Gastonia Beautiful

94,325 volunteers participated and over 1 million volunteer hours were logged in various Keep Gastonia Beautiful projects and events.

Every \$1.00 of funding received by Keep Gastonia Beautiful, \$14.19 worth of benefits was returned to the community.

The EverGreen Tree Program planted trees value totaling \$25,000.

Completed our 33rd year of Spring Yard of the Week program.

Distributed 1,035 Beautification and Environmental School Booklets, including North Carolina Standard Course of Study objectives to Gaston County teachers.

“LOUIE” the Litterbug” Puppet, “TWIGGY” the Talking Tree, and “Riley” the Recycling Robot reached 5,724 students in Gaston County schools.

Received \$4,000 from Gaston County Solid Waste to support environmental programming.

Monitored and maintained “Talking Tree Trail” at Lineberger Park.

Received Keep America Beautiful “Presidents Circle Award” for 2014.

Participated in the 14th “Run for the Money” event receiving \$2,994.90.

Received donations of over 100 azaleas.

Held our annual Volunteer Appreciation Reception at the Gaston County Club in May, 2014 with 168 attendees.

Celebrated Keep America Beautiful month in April by participating in the Great American Cleanup; 700 volunteers, 1,120 volunteer hours, and 450 bags collected.

Distributed 20 trees and 2,050 daffodil bulbs to 38 Gaston County Schools.

Provided environmental programming for over 12,625 students in more than 412 classrooms throughout the county.

Provided landfill tours at the Gaston County landfill for over 500 students.

Partnered with Gaston County Schools with programming: Rot & Roll (500), Michael Recycles Program (1650), Wartville Wizard

Program (1100), Earth Bracelets (2500), Murky Waters (350), Stash the Trash (625), and Garbage program (200).

Hosted two art competitions (Arbor Day Posters, Recycled Art) which garnered submissions from over 155 artists in more than 31 art classes.

Partnered with Transit Division to implement “Don’t Pay It’s Earth Day” program for citizens to ride the bus free of charge by bringing aluminum cans to recycle.

Partnered with N. C. Department of Corrections to use prison inmates to help with litter pickup resulting in over 1,380 hours for the year.

Partnered with the Community Service Work Program to use these workers to assist us with landscaping needs and litter pickup.

Awarded “Growth Award” (9th Year) and “Tree City” (12th Year) award by the North Carolina Arbor Day Foundation for 2013.

More than 7,800 volunteers participated in Keep Gastonia Beautiful programs in 2014-2015, including 1,139 volunteers that assisted with North Carolina Big Sweep collecting 29,345 pounds of trash, 420 volunteers who collected litter as part of the Great American Clean-up, and nearly 4,160 students that collected clothes, visited seniors or made pledges as part of Make A Difference Day.

Received \$850 in donations from the “Living Tree Tribute”. Twentieth year participating in the Gastonia Christmas Parade.

Donated 180 loads of mulch to area schools and nonprofit organizations valued at \$2,500.

Planted and mulched in the downtown area with 15 volunteers from Master Gardeners.

Implemented extra black gold and mulch sale dates to increase revenue.

\$133 donations received from miscellaneous sources.

Ten schools granted \$300 each for school campus beautification.

Partnering with the Grizzlies baseball team management to promote recycling.

Held local events including” Arbor Day, Don’t Pay It’s Earth Day, Downtown Tree Lighting, Great American Cleanup, Shred Day, and Big Sweep.

Working with the Farmer’s Market Association for future expansion of the Farmer’s Market.

\$40,000 from Farmer’s Market Association completed one phase of paving parking lot at Farmer’s Market.

Administrator serving as Chairman of state KNCB Board of Directors and as Chair of the Affiliate Services Committee for KNCB.

Coordinated event recycling at ten local, community events.

Partnered with Sonoco to continue school recycling to cover 53 schools in Gaston County, meaning that almost 90% of all public schools in Gaston County now participate.

Collected and distributed over 2,000 tennis balls for school use.

Sent 34 “Swat-A-Litterbug” letters to offenders.

Organized 8 schools to participate in “Recycle Bowl” national competition, collecting 5,500 pounds of recyclable materials.

Partnered with the Gaston County Health department to install a fence around the community garden.

Received Outstanding Business Partners with Schools award for 2014 from Gaston County Schools.

Held first annual “Strike Out Litter” Bowling Tournament with over 60 bowlers.

Sister Cities

August 2014 – sent 2 city employees and 2 sister cities board representatives to Gotha to attend a local festival

September 2014 – 8 students and 1 chaperone visited from Surco, Peru

October 2014 – 10 students and 2 chaperones visited from Gotha, Germany

November 2014 – 10 students enrolled in German class, and will travel to Gotha during the summer 2015

November 2014 – 7 students enrolled in Spanish class, and will travel to Santiago de Surco during summer 2015

January 2015 – Students participating in Gotha exchange received \$10,000 worth of scholarships from the German language and Cultural Foundation.

April 2015 – Project 20 entries for Sister Cities Young Artist Program – will send winning art piece to Washington, DC to be judged internationally.

April 2015 – 2015 Community Foundation Run, entered Cheryl Loggins as volunteer and projected to raise \$5,500.

Community Development

The Homeownership Program

- 59 units of homeownership assistance
- 161 persons completed Homebuyer Education Classes which also provided training on Fair Housing issues
- 100 minimum Housing Code inspections
- 50 Housing Quality Standard inspections
- 153 homebuyer pre-qualification
- Presented a financial management class to local 10th graders at Gaston Early College
- Attended Home Expo hosted by the Gaston Association of Realtors and disseminated Fair Housing flyers to Realtors.

Housing Program

- 30 units homeowner Health and Safety repairs
- Continued work on NSP1 projects- Carriage Company, and scattered site foreclosed homes for sale
- Maintained Fair Housing line and provided assistance to callers
- Hope 4 Gaston – provided financial assistance to fund “Sweat Equity” health and safety repairs to 3 homeowners
- Provided tenant-based rental assistance to 30 very low income tenants
- Attended Fair Housing Workshop
- GEAR Program – provided 65 very low income residents with electrical assistance

- Developed public/private partnerships for creation of affordable housing
- Continued support of Continuum of Care program and local non-profits
- Continued monitoring of CHDO and non-profit partners rental units as required by HUD
- Researched additional funding sources for affordable housing development
- Constructed house at 517 N. Marietta Street with NSP funds.

Real Estate

Maintained the City owned property inventory in Geographic Information Systems (GIS)

Maintained relationships and contacts with revenue sources-leased property and cell towers

Coordinated rentals of pavilion and center City Park

Interdepartmental coordination of real estate and professional services

Coordinated the repairs for leased properties

Advertised city surplus properties for sale

Management of maintenance of city surplus properties

Provided assistances to general public on donation of property and purchase of city property

Downtown Beautification

Maintained and installed new landscaping, removed trash and debris from public areas. Attended downtown special events, and maintained grounds, installed sidewalks and handrails, replaced trash receptacles, pressure washed buildings and walking areas, built retaining walls, installed bollards, and supervised community service workers.

Served as liaison with downtown merchants.

Maintained our local community garden, installed landscaping, signage, and a kiosk.

Maintained refurbished building at Black Gold site.

Maintained Talking Tree Trail birdhouses.

Enhancement to N.W. Corner of Main Street and Highway #321 South.

FISCAL YEAR 2016 OBJECTIVES

Planning

Continue to work with citizens, businesses, community organizations, local and state agencies, City staff, and the City Council to carry out programs and provide services in pursuit of the City's long range goals.

Continue to provide day-to-day "Current Planning Services", including rezoning and other public hearings, historic district, UDO administration, mapping, and general zoning matters.

Continue to provide staff support to City Council, Planning Commission, and Historic District Commission.

Continue coordinating design review processes for both the Central Business Design District and Oakland City Design District as part of UDO administration.

Continue to coordinate permitting processes for carnivals, circuses, and rodeos, a part of required City Code administration.

Continue to coordinate permitting processes including those for carnivals, circuses and rodeos, and sidewalk dining, vending, and merchandising in the downtown area.

Continue to assist management and other City departments in downtown revitalization efforts.

Continue assisting other divisions and departments with GIS and graphic design projects.

Continue providing daily customer service assistance to the development community and general public.

Continue to provide information to, and obtain input from the development community on new initiatives, policies, and ordinances implemented by the City of Gastonia.

Continue to represent the City on various boards, commissions, and other groups at the local, regional, and state levels.

Continue to acquire professional development hours/continuing to meet both the Geographic Information Systems Professional (GISP) and the American Institute of Certified Planner (AICP) certification maintenance requirements.

Continue to perform City coordinating efforts for the Census 2010.

Continue to coordinate closely with the Transportation Planning Division and the Carolina Thread Trail for greenway planning and implementation activities.

Continue to work with Keep Gastonia Beautiful on beautification, art, and planting projects.

Continue to provide staff assistance related to facilitation of various redevelopment projects.

Continue to develop and enhance Planning staff's capabilities in utilization of ever evolving design, mapping, and data analysis software.

Coordinate with Gaston County to develop and host a joint Historic District Commission and Historic Landmarks Commission workshop in the fall of 2012.

Initiate and complete a West Gastonia Strategic Plan involving citizens, community organizations, local and state agencies, City staff and the City Council.

Continue to work closely and extensively with all other City divisions and departments in providing planning expertise as needed in areas such as research, data analysis, mapping, and graphic design services and facilitation processes.

Zoning Administration Services

Zoning staff will work closely within the Planning Division to make adjustments to the UDO as needed. The amortization of tire storage and display, auto detailers, and automobile junkyard screening were a part of the UDO. Zoning staff will begin the process by notification and will monitor progress on bringing these uses into compliance with the UDO.

The Zoning Administrator will maintain efforts to train staff in areas of commercial plan review, TRC information and interpretation of the UDO in order to free him to be more available to the public/customers for quicker response with regards to new business ventures and improvements to existing businesses.

Housing & Neighborhoods

Keep Gastonia Beautiful

Maintain and support all objectives and requirements for Keep American Beautiful System.

- Annual and semi-annual reporting
- Annual Cost Benefits Analysis and Litter Management Tool
- Annual Keep America Beautiful membership fee
- Facilitate Keep Gastonia Beautiful Inc. Board of Directors in program planning and non-profit programs

Sponsor local environmental programs and events for public ownership and involvement.

- Sponsor local environmental programs for public involvement such as Arbor Day, Earth Day, Recycle Bowl, Make a Difference Day, Great American Cleanup, America Recycles Day, Clean Your Files Day, Shred Day, Big Sweep, Don't Pay It's Earth Day-Free bus rides and Compost mania
- Partner with local schools and organizations to promote the official "Gastonia Tree Lighting" in November
- Partner with Gaston County Master Gardner's to plant donated plant material and trees in our local parks
- Support adopted local landscape and tree ordinances

- Gain designations of Tree Line (Arbor Day Foundation) and Tree Power (APPA)

Promote Environmental Education in Local Schools.

- Distribute “Environmental and Beautification” school booklets
- Promote “LOUIE” the Litterbug puppet and distribute coloring book
- Promote “Michael Recycles” program and distribute book to each participating school
- “TWIGGY” the talking tree and distribute “Tree Book” to school libraries and “TWIGGY” activity books for the students
- “Wartville Wizard” program
- Distribute KGB School newsletter – 62 schools
- Distribute 9,200 litter message bookmarks to 25 schools
- Encourage school newspaper recycling and campus beautification through school grants
- Distribute reusable tennis balls, as they are available, to Gaston County Schools for classroom use
- Promote Arbor Day, Earth Day, Make a Difference Day, I Love A Clean School, Recycled Art Contest, and the Green School Teacher and Student of the Year programs
- Advocate natural resources stewardship with “Earth Bracelets”
- Promote “Custodian of the Year” award
- Organized participation by 9 schools in Recycle Bowl, collecting 6,320 of recyclable material

Continue to expand beautification efforts.

- Apply for grants for major entrance way enhancements and outdoor art
- Distribute Tree Talk brochure

- Continue bulb and tree giveaways for Gaston County Schools
- Implement beautification projects derived from the Beautification Committee
- Continue to work with Department of Transportation on beautification projects and promoting Litter Sweep
- Promote greenways and trails for walking and biking
- Continue to work with City departments and divisions, in an effort to beautify our City collectively
- Implement designated tree care resulting from Tree Inventory information
- Promote beautification of school campuses through offering \$300 grant program
- Conduct tree care workshops
- Strive to earn “Tree City” and “Growth Award” from the National Arbor Day organization
- Initiate the EverGreen Tree Program through tree sales and planting in areas lacking tree canopy
- Supply free mulch to our local schools
- Seek funding of outdoor art for the downtown area
- Work with Downtown Beautification crew to enhance our downtown area
- Work with City Arborist

Control litter through abatement efforts.

- Distribute “Are You Running a Dirty Business” brochure
- Distribute the KGB brochure including the Spanish version
- Organize cleanups with community watch groups and neighborhood associations quarterly, including Pole Patrol
- Promote “Great American Cleanup” with K.A.B.
- Promote – I Love a Clean School, Big Sweep, Swat A Litterbug Program and Pole Patrol

- Distribute “No Littering” signs to be placed in highly littered areas
- Utilize community service workers for litter pickup
- Continue to contract with North Carolina Department of Corrections to use prison inmates for cleanups
- Provide areas needing cleanups, bags, vests, and gloves
- Promote our “Strike out Litter” bowling tournament using funds for beautification project around the city

Promote recycling in Gastonia.

- Promote City curbside recycling and City office recycling
- Promote use of “Farmers Market as businesses and multi-family units recycling center
- Promote the “Don’t Pay..It’s Earth Day” program for citizens to ride the city buses free – bus fare – one aluminum can
- Conduct composting workshops in September
- Incorporate all Gaston County schools into the curbside school recycling program
- Continue partnership with Sonoco Recycling in development and establishment of school recycling infrastructure
- Continue recycling pilot program for public areas in cooperation with the City of Gastonia’s Recreation Department
- Provide recycling bin loans to local Gastonia events, “Run for the Money”, Taste of Gaston, Grizzlies Games, and church functions
- Feature “Riley” the Recycling Robot at events like Arbor Day, Christmas Parade, and Tree Lighting to promote recycling
- Provide football shaped recycle containers for schools to use at football games

Collaborate with community organizations and businesses to promote public/private partnerships

- Continue to partner with City departments and community organizations: Master Gardner’s, Gastonia Jaycees, Boy and Girl Scouts, Gaston County Solid Waste, Gaston County Schools, Arts Council, NCDOT, NC Big Sweep, United Way of Gaston County, NC Department of Corrections, Kate’s Skating Rinks, NC Community Service Work Program, Kohl’s Department Store, Gaston County School Environmental Clubs, Q.N.R.C., The Gaston Gazette, Gaston County Library, Keep Gastonia Beautiful, North Carolina Sierra Club, Community Foundation of Gaston County, Rotary Clubs, Schiele Museum, McDonald’s, As One Ministries, Crisis Assistance Ministry, Dept. of Social Services, Foster Care Program, Southwest Middle School and Pleasant Ridge Elementary School-School Tools, Liberty Lanes, North Carolina Beautiful, Keep NC Beautiful, Gastonia Grizzlies, Gaston Early College, Food Corps, Gaston County Health Dept., and Alliance for Community Trees and Urban Forestry Council
- Explore new resources and partnerships

Maintain strong fiscal management for non-profit entity

- Advertise, promote, and enhance the Black Gold and Mulch sales
- Work to increase local, state, and national grants funding
- Cost benefit analysis
- Define and initiate through promotion and support, all the programs and projects set and governed by the Board of Directors standing committees
- Promote downtown enhancement initiatives

Sister Cities

Maintain and enhance relationships with Gotha, Germany and Surco, Peru.

Develop marketing plan for Surco, Peru so they can better recruit student for the program.

Reach out to all Spanish teachers in county to foster and maintain relationships with them and offer opportunities to chaperone and assist our program when needed.

Become more visible to the community through charity events.

Seek grants and promote membership to fund initiatives of the Sister Cities programs, including education and cultural events.

Expand knowledge of Sister Cities programs to all Gaston County Schools, civic and social organizations through presentations and promotions.

Community Development

Maintain and support all program policies and guidelines for CDBG, HOME, NSP, and other federal and state programs.

Maximize public/private funds to implement and expand affordable housing programs/activities; production of affordable housing units within the Loray and Highland neighborhoods.

Continue to provide down payment and closing cost assistance through use of the CRA Programs – 60 units.

GEAR Program Assistance – 65 households.

Develop public/private partnerships for creation of affordable housing such as tax credit projects.

Provide technical assistance and funding for non-profits when designated as a CHDO and developing affordable housing units.

Continue funding for education and counseling for 150 applicants.

Health and Safety Repair Program – 35 units. Increase Health & Safety funding from \$5,000 up to \$10,000 per project.

3 staff members to become lead-based paint certified renovators.

Apply for all available funding to meet priority needs for the homeless and the Continuum of Care program.

Continue fair housing activities with special outreach to Hispanic community.

Project 6 rehabilitation projects and 2 new constructions.

Continue citizen's participation by citizen awareness meetings through public hearings and neighborhood meetings, advertisements, brochures, and newsletters.

Real Estate

Work with administration to heighten positive public awareness of City projects.

Maintain City's property inventory by assisting City departments with acquisitions, general public with purchase of surplus City property. Assist City departments and public with questions and concerns about City property.

Develop and continue relationships and contracts with revenue sources.

Continue assistance with City development projects.

Advertise the availability of city surplus property for sale.

Downtown Beautification

Continue to maintain and install new landscaping, remove trash and debris from public areas, attend downtown special events and maintain grounds, install sidewalks, replace trash receptacles, pressure wash buildings and walking areas, and supervise community service workers.

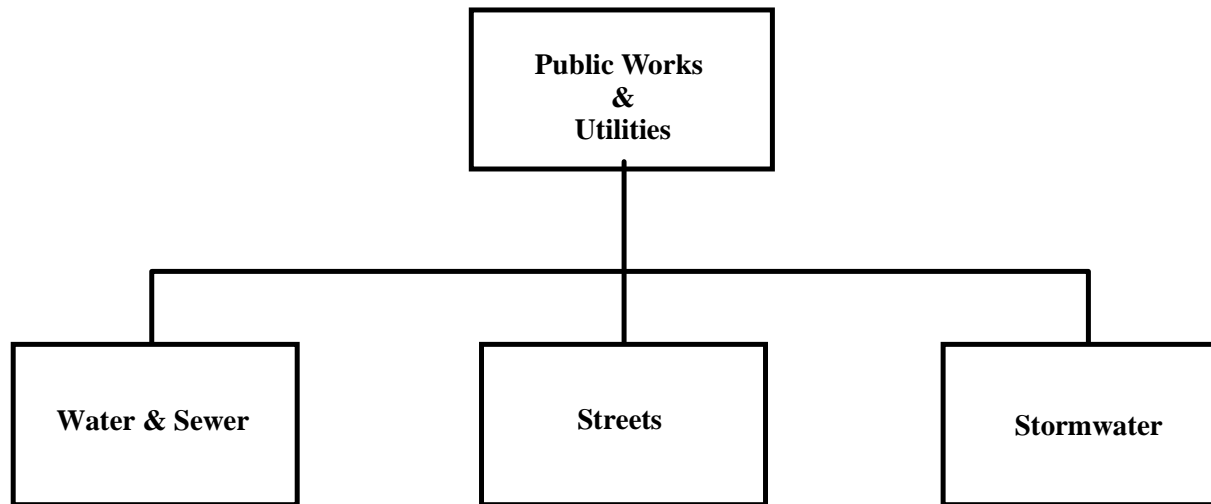
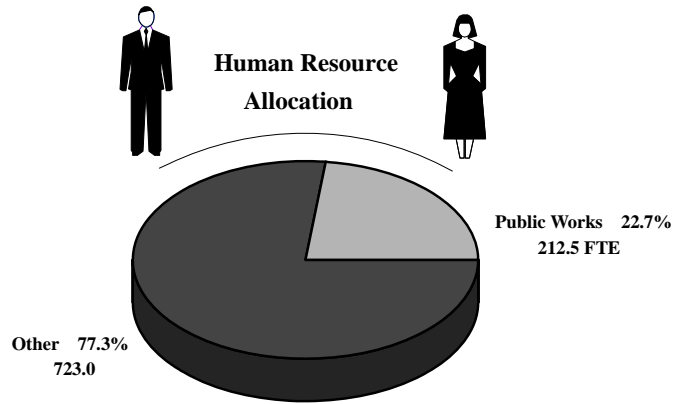
Specific goals for downtown include removing painted brick around the planting areas, installing new and more colorful plants within these areas.

Installing irrigation at the James B. Garland Center.





Public Works/Utilities



PUBLIC WORKS AND UTILITIES DEPARTMENT

MISSION STATEMENT

We are dedicated to continually strive toward excellence in the delivery of municipal services to our citizens and customers in the areas of water distribution and treatment; wastewater collection and treatment; transportation systems; and other Public Works and Utilities programs.

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

FISCAL YEAR 2015 ACCOMPLISHMENTS

Business Services Division

- Maintained and developed contact with key water and sewer users.
- Continued branding for the Regional Utility.
- Promoted and recruited new industry to the Gastonia Technology Park in partnership with the Gaston County Economic Development Commission.
- Facilitated transition of the Gastonia Conference Center.

Building Maintenance Division

- Implemented use of Hansen work order system for BM division.
- Provided repair and construction services to various City facilities to insure that day-to-day City operations would continue without disruption.
- Coordinated installation of access control system and burglar alarm at 1300 North Broad St.

- Built pergola and bench seating at Optimist Park.
- Made repairs to roofs at various City buildings.
- Coordinated roof replacements at various City facilities.
- Tore out and replaced roof drain piping at City Hall
- Made plaster repairs to walls and ceilings at City Hall.
- Renovated restrooms at Ferguson Park.
- Installed one new bus shelter.
- Coordinated the replacement of HVAC at Long Creek WWTP.
- Coordinated painting of fencing at Rose Hill Cemetery.
- Built three studios for artists at 212 W. Main St.
- Coordinated repairs and painting at Rotary Pavilion.
- Upgraded old lighting fixtures with new energy efficient fixtures.
- Completed 291 work orders since implementing Hansen system in Oct. 2014.

Public Works Public Works Division

Street Operations

- Completed 440 separate work order requests.
- Participated in Career Day events at 5 schools.
- Participated in Phase II of the Vance Street Optimist Club Park Project.
- Purchased an Asphalt Recycler to maintain operations during winter months and lower overall asphalt costs.
- Participated in storm debris cleanup in High Point, NC for a FEMA declared ice storm event.
- Completed street improvements as a part of the Scruggs St N.E.T. project.
- Constructed a storage shed at the MOC for dry material storage.
- Began implementation of Salt Brine Operations by purchasing two slide-in brine tanks, the necessary attachments and controls

for outfitting two existing tandem trucks for brine application capability.

Traffic Operations

- Completed 528 separate work order requests.
- Replaced 2,163 signs to comply with new retro-reflectivity requirements.
- Painted 19 miles of street centerlines, parking lots at the Schiele Museum and Sims Park, all railroad crossings within the city.
- Pre-wired for pedestrian crosswalk and signal improvements at Franklin & Chestnut and Franklin & Church (Sundrop Project).
- Replaced existing signal system software (Pyramids) with new software (Centracs).
- Installed a new traffic signal with mast arms at Court Dr & Gaston Memorial Dr.
- Re-striped the South St centerline from Franklin Blvd to Third Ave and added on-street parking spaces as a part of the proposed Art Center project.
- Participated in Career Day events at 5 schools.

Stormwater Operations

- Completed 223 maintenance work orders.
- Completed 4 storm drain projects: 207 Oakdale (Storm Drain Policy), Optimist Club Park, 3640 Brentwood Drive, and 7171 Malotte Ln.
- Assisted in the construction of a small rain garden feature at Woodhill Elementary School for water quality education.
- Completed various storm drainage improvements as a part of the Scruggs St N.E.T. project.

Landscape and Cemetery Operations

- Completed 398 work orders requests.
- Participated in Career Day events at 5 schools.
- Planted 40 replacement trees along Hudson Blvd medians.
- Planted trees for new leaf recycling facility on Unity Ln. for Solid Waste.
- Replaced old plantings in the roundabout on Kendrick Rd/Gaston Day School Rd.

Stormwater Utility

- Hired a new Stormwater Utility Administrator.
- Participated in Career Day events at 5 schools.
- Completed five major Stormwater Projects: 389, 397, 417 & 425 Pamela St and 832 McCall Ct Off-R/W improvements, Lynhaven Dr and Dunham Rd culvert replacements, and Ferguson Park stream bank restoration.
- Processed 108 service requests and began evaluation & recommendation on 32 service requests.
- Began a Stormwater Education Program for City staff members on good housekeeping measures to prevent pollution in creeks.

TRU Engineering Division

- TRU Engineering completed DWSRF Loan Applications for the North Clearwell Replacement and the Water Treatment Plant Renovation Projects and received approval for \$35 Million in Zero-percent interest loans to help fund the project.
- We are working with Kings Mountain on the sewer meter relocation project. The project is currently under construction.
- We are finalizing plans and acquiring easements for the South Fork Regional Sewer Project Phase II.
- Continue assistance in the completion of the Stanley sewer project. This project is scheduled to be complete in July or August 2015.
- Continue the Firestone Outfall Project to reduce I/I and eliminate potential SSO's. The roof drains from the Loray Mill have been removed from the sewer system. We have hired Frasier Engineering to coordinate a find & fix sewer project along West Franklin to locate and remove any other sources of I/I.
- Maintain meter change-out program to protect the revenue of the water and sewer utility.
- As of 2-19-15 we have completed 1,310 of 1,505 ¾" water meters to be replaced this year.
- We continue to test and replace 2" water meters found out to be out of accuracy limits from meter testing.

Utilities Maintenance Division

- Repaired 265 fire hydrants.
- New customers: 35 water taps; 36 irrigation taps; 14 sewer taps.
- Renewed 60 sewer lines, 26 water services.

- Cleaned and evaluated 146 miles of collection lines for state preventative maintenance for the collection system.
- Videoed 14.54 miles of collection system lines.
- Rehabilitated the Beaty Rd and Lakewood II Wastewater Lift Stations.
- Maintained the Facility Maintenance ISO 14001 Environmental Management Certification.
- Continued the operation of the Info-Sense Acoustic program devices to import flow data information into the Hansen work order system.
- Continue to develop and use of GPS Wi-Fi smart cameras for use with the sewer outfall inspections.
- Purchased the new Vulcan bar screen at the Catawba Lift Station.
- Implemented the upgrade repairs to the Catawba grit removal system.
- Completed 8,177 Facility work order request.

Water Supply and Treatment

- Received Area Wide Optimization program (AWOP) Award for meeting turbidity reduction goals 100% of the time.
- Maintained ISO 14001 certification and Environmental Stewardship membership.
- Completed Annual Water Quality Report using New EPA Approved Electronic Reporting Method.
- Completed Pilot Study using Membrane Filters.
- Continued participation in the planning and design of Water Treatment Plant upgrade.

Wastewater Treatment Division

- Maintained ISO 14001 Environmental Management Certification at Crowders, Long Creek & Eagle Road Wastewater Treatment Facilities and the Pasour Mountain Resource Recovery Farm.
- Maintained Steward designations at Crowders & Long Creek Wastewater Treatment Facilities and Rising Steward designation at the Pasour Mountain Resource Recovery Farm.
- Participating in and supporting the South Fork Regional Sewer Project.

- Participating in the development of a Department SCADA Master Plan.
- Continued providing commercial laboratory services to the Town of Dallas, City of Lincolnton and Town of McAdenville. Gained two additional commercial laboratory customers, one industrial site and the Town of Stanley.
- Implemented reduced BOD surcharges for wastewater customers, ensuring Gastonia is competitive with other utilities and the treatment cost is accurately reflected.
- Provided contract operations of McAdenville WWTP.
- Provided contract operations of the Stanley WWTP and Stanley Pretreatment Program.
- Completing the final electrical switchgear replacement at the Crowders Creek Wastewater Treatment Facility.
- Completing replacement of the compressed air piping system at the Crowders Creek Wastewater Treatment Facility.
- Completed a rehabilitation of the dissolved air floatation pumping system at the Long Creek Wastewater Treatment Facility.
- Continuing exploration of biosolids handling options to ensure the City's needs are met moving into the future.
- Continue working with NC DENR on nutrient allocation adjustments to WWTPs to secure credit for nutrient allocations for decommissioned WWTPs (Bessemer City, High Shoals).

FISCAL YEAR 2016 OBJECTIVES

Business Services Division

- Implement multi-faceted communication program to promote the Water Treatment Plant project.
- Continue marketing efforts for City Utilities, including promotional materials, educational pieces and signage.
- Assist in development of cemetery marketing plan.
- Facilitate RFP selection process for Gastonia Conference Center.

Building and Maintenance Division

- Accomplish renovations and repairs to City facilities as needed in a timely, efficient, and professional manner.

- Coordinate repairs and installation of access control on Gates at 1300 North Broad St.
- Learn more about Hansen work order system and better utilize it to track City building assets including HVAC units, lighting, roofing, etc.
- Replace defective heaters in warehouse and 1300 storage areas with more efficient infrared heaters.
- Coordinate roof replacements at Rankin Lake Club House and Webb Building.
- Maintain cleanliness of eleven City facilities.

Public Works Division

Traffic Operations

- Replace signs installed in 2000 as a part of retro-reflectivity program using existing GIS sign database.
- Install six (6) new CMAQ-funded CCTV traffic signal cameras to expand our existing system.
- Partner with City Engineering in the CMAQ-funded Cox Road Traffic Study.
- Partner with City Engineering in the CMAQ-funded request for an additional 26 CCTV signal cameras.
- Begin responsibility of programming and reading old & new traffic counters.

Street Operations

- Complete sidewalk improvements at Franklin Blvd & Chestnut St and Franklin Blvd & Church St (Sundrop Project).
- Continue development of the MOC master plan.
- Improve overall street ratings by increasing full-depth patching and crack-pouring program.
- Continue implementation of the Salt Brine System by constructing a salt brine staging area for brine production, and a filling station for our tandem truck mounted brine tanks.

Stormwater Utility

- Develop a stormwater management plan (SWMP).
- Increase public awareness of current stormwater issues as they relate to the permit by further developing educational brochures, materials and programs.

- Partner with City Engineering to complete the following major stormwater projects: Radio St, Third Ave/Woodlawn Ave/Church St, and South St (Second Ave to Third St).
- Continue the Stormwater Education Program for City staff members on good housekeeping measures to prevent pollution in creeks.
- Improve the stormwater mapping database.
- Develop a Stormwater Phase II educational campaign for owners and businesses.

Landscape and Cemetery Operations

- Identify and upgrade older, existing landscaped areas with new plantings, and replace cross-tie planters with retaining blocks.
- Continue implementation of our lawn maintenance (weed & feed) program for cemeteries, I-85 Interchanges and City Facilities.
- Continue development of the Cemetery Marketing Plan.

TRU Engineering

- Bid and construct Phase II of the South Fork Regional Sewer Project.
- Continue assistance in the completion and start-up of the Stanley Sewer Project.
- Continue to partner with City Engineering and Utilities Maintenance to reduce I&I in the Firestone basin.
- Continue to provide Staff Water and Wastewater Engineering Services to City Business Services Manager and Gaston County EDC regarding Economic Development Projects and opportunities.
- Work with Water and Sewer Maintenance Division to resolve any sewer odor issues reported to the department.
- Maintain Meter Changeout Program to protect revenue of water and sewer utility.
 - Change out 1,505-¾" water meters.
 - Continue to replace 2" water meters found out to be out of accuracy limits from meter testing.

Utilities Maintenance Division

- Purchase new trailer mounted 8 inch bypass pump.

- Complete the upgrade repairs to the grit removal system at the Catawba Lift Station.
- Obtain quotes and purchase new grit auger for the Catawba Creek grit removal system.
- Continue the initiation of the leak detection and valve exercise program.
- Continue the training for the Infosence and Leak Detection equipment.
- Upgrade the Duhart & Catawba SCADA control panels.
- Continue to implement the ProPatch system for sewer line repair.
- Survey five sewer line aerials for deterioration and repair as needed.
- Provide flow monitoring for the Cramerton sewer system to track and identify I&I issues.
- Look into new H2S wireless data collection equipment.

Water Supply and Treatment Division

- Insure optimal drinking water quality while maximizing the cost effectiveness of all programs.
- Evaluate the impact of new EPA regulations on the Water Treatment facilities.
- Continue participation in the planning and design of Water Treatment Plant upgrade.
- Begin construction of 4 million gallon clearwell
- Complete the Department SCADA Master Plan.

Wastewater Treatment Division

- Continue working with NC DENR on nutrient allocation adjustments, sharing nutrients between TRU WWTPs (i.e. bubble limits), and securing credit for nutrient allocations for WWTPs that will be decommissioned by utility regionalization (Pharr, McAdenville, Stanley).
- Continue partnership with Gaston College on necessary wastewater research benchtop testing and promotion of undergraduate research projects.
- Participate in and support the South Fork Regional Sewer Project.
- Assist with the successful transition of the Town of Stanley from a WWTP contract operations customer to a bulk sewer customer

and the conversion of the Stanley WWTP into an equalization basin.

- Complete a rehabilitation of the effluent reuse pumping system at the Long Creek Wastewater Treatment Facility to increase system reliability and ensure plant needs are met since the on-site well cannot support the treatment process water needs at the facility.
- Complete a rehabilitation of the chlorine and sulfur dioxide feed systems at the Long Creek Wastewater Treatment Facility to ensure legal permit limits can be reliably met.
- Complete a rehabilitation of the return sludge and waste sludge pumping systems at the Eagle Rd Wastewater Treatment Facility to increase system reliability.

Public Works Department Street Maintenance Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72,507	72,507	72,507	1. Avg annual cost per ton put into place by contractors for repaving	\$0.00	\$230.81	\$143.20
2. Service Area - Square miles	51.69	51.69	51.69	2. Avg annual cost per mile repaved during the year for repaving projects	\$0.00	\$426,286	\$201,690
3. Number of Employees - FTEs	11	11	11				
4. Operating Budget	\$1,030,135	\$757,451	\$779,390				
Workload Measures:				Effectiveness Measures:			
1. # Miles of streets City is responsible for maintaining	*437.04	*438.27	*438.27	1. Rating on most recent pavement condition assessment, e.g. ITRE	55.1	68.3	68.3
2. Annual # tons of material put into place per mile maintained	11.14	12.23	25.00	2. % of asphalt failures presenting road hazards that are abated within 24 hours of being identified	100%	100%	100%
				3. Average length of time taken to repair routine pavement failures, such as potholes, etc.	1.6 days	1.0 days	1.3 days

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

Public Works Department Water Supply and Treatment Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	72173	72507	72947	1. Average annual cost per thousand gallons of water treated.	\$0.8399	\$0.8278	\$0.8642
2. Number of water customers	28095	28899	29187	2. Annual costs per water customer.	\$135.11	\$132.29	\$140.50
3. Average daily use of water	12.382 MGD	12.653 MGD	13.000 MGD				
4. Number of Employees - FTEs	20	20	20				
5. Operating Budget	\$3,795,998	\$3,822,956	\$4,100,789				
Workload Measures:				Effectiveness Measures:			
1. Number of water customers per 1,000 population.	389.273	398.568	400.112	1. Number of validated complaints about drinking water appearance, taste or odor.	0	0	0
2. Avg daily use of water per each water customer.	440.72 gal.	437.84 gal.	445.40 gal.	2. Number of days of restrictions on household and business water use.	0	0	200
				3. Number of health-related water quality characteristics exceeding standards one or more times during reporting period.	0	0	0

Analysis: *Two Rivers Utilities also serves the following municipalities and towns: Ranlo, McAdenville, Lowell, in North Carolina, and Clover, South Carolina. The population of these municipalities and towns are not included in the population served, but the costs associated with supplying the municipality would be reflected in the operating expenses.*

Public Works Department Sewage Treatment Division

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

Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget	Performance Indicators	2013/14 Actual	2014/15 Year-to-Date	2015/16 Budget
Service Profile:				Efficiency Measures:			
1. Population Served	77,800	78,241	78,857	1. Average annual operating cost per thousand gallon of sewer treated	\$2.16	\$2.22	\$2.23
2. Number of sewer customers	25,610	26,389	27,100	2. Annual operating costs per sewer customer	\$301.53	\$282.37	\$276.85
3. Average daily flow of sewer	9.8	9.2	9.2	3. Annual operating cost per customer by population served	\$99.26	\$95.24	\$95.14
4. Number of Employees - FTEs	43	42	42				
5. Operating Budget	\$7,722,186	\$7,451,454	\$7,502,720				
Workload Measures:				Effectiveness Measures:			
1. # of sewer customers per 1,000 population	329.18	337.28	343.66	1. Number of validated complaints per 1,000 customers regarding odors	0.06	0.08	
2. Avg daily treatment per each sewer customer (gallons)	383	349	340	2. Number of violations when not in compliance with State and Federal regulations	0	0	
				3. # of sewer overflows	8	10	

Analysis: *The City of Gastonia Sewage Treatment Division also serves the following municipalities: Cramerton, Ranlo, Bessemer City, Lowell, High Shoals and Clover, SC. The populations of these municipalities are not included in the population served above, but are used to calculate the cost per customer and other related costs. The customers that the municipality serves are included in order to more accurately reflect actual cost.*

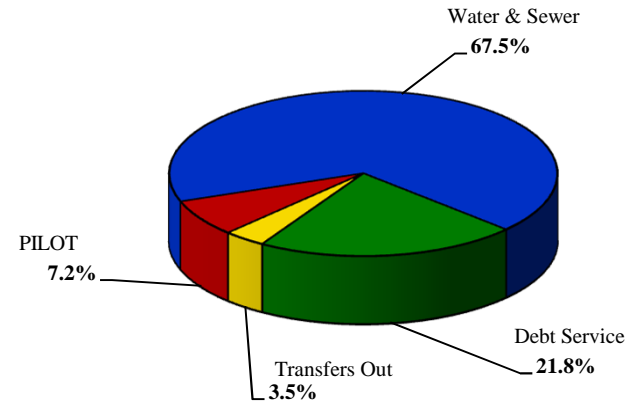




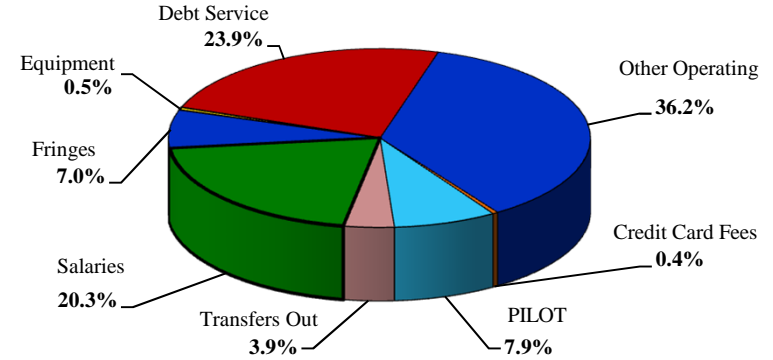
DIVISION OR FUNCTIONAL AREA	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2016 ADOPTED	AMOUNT CHANGE	PERCENT CHANGE
WATER & SEWER	Budget Code: 330-720, 330-572, 330-727, 330-806, 330-811, 330-812, 330-814, 330-815, 330-816, 330-818, 330-820, 331-421, 330-822, 330-828, 330-445				
Salaries	5,916,267	6,224,427	6,324,595	100,168	1.61
Fringe Benefits	1,967,659	2,078,781	2,166,714	87,933	4.23
Equipment	173,445	181,536	147,731	-33,805	-18.62
Debt Service	406	300	300	0	0
Capital Outlay	5,030	34,790	4,040	-30,750	-88.39
Credit Card Fees	122,738	130,000	130,000	0	0
Other Operating	10,440,106	11,400,197	11,325,454	-74,743	-0.66
PILOT	1,039,882	1,044,696	1,065,642	20,946	2.01
Pay in Lieu of Franch. Tax	1,366,284	0	0	0	0
Pay in Lieu of Add. Tax	0	1,367,315	1,390,481	23,166	1.69
Working Capital Reserve	0	50,936	415,586	364,650	715.9
Sub-Total	21,031,817	22,512,978	22,970,543	457,565	2.03
DEBT SERVICE	Budget Code: 330-724, 312-724				
Debt Service	10,475,085	7,458,166	7,423,438	-34,728	-0.47
Other Operating	3,350	2,000	3,000	1,000	50
Sub-Total	10,478,435	7,460,166	7,426,438	-33,728	-0.45
DEPARTMENT TOTALS					
Salaries	5,916,267	6,224,427	6,324,595	100,168	1.61
Fringe Benefits	1,967,659	2,078,781	2,166,714	87,933	4.23
Equipment	173,445	181,536	147,731	-33,805	-18.62
Debt Service	10,475,490	7,458,466	7,423,738	-34,728	-0.47
Capital Outlay	5,030	34,790	4,040	-30,750	-88.39
Credit Card Fees	122,738	130,000	130,000	0	0
Other Operating	10,443,456	11,402,197	11,328,454	-73,743	-0.65
PILOT	1,039,882	1,044,696	1,065,642	20,946	2.01
Payment In Lieu of Taxes	1,366,284	0	0	0	0
Payment In Lieu of Add' Taxes	0	1,367,315	1,390,481	23,166	1.69
Working Capital Reserve	0	50,936	415,586	364,650	715.9
Transfers Out	5,086,164	1,422,845	1,200,000	-222,845	15.66
TOTAL EXPENDITURES	36,596,415	31,395,989	31,596,981	200,992	0.64
TOTAL REVENUES	39,716,583	34,415,981	34,692,851	280,847	0.82
ENTERPRISE REIMBURSEMENT.	-3,276,035	-3,012,692	-3,095,870	83,178	-2.76
FUNDING (+ OR -)	-155,867	7,300	0	-7,300	

Water & Sewer
16.37% of Operating Budget

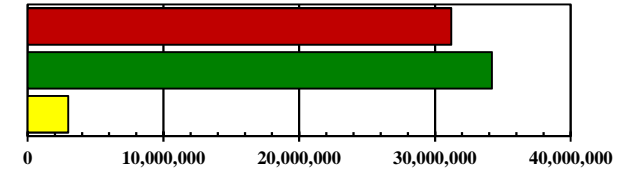
Allocation by Division/Function



Departmental Allocations



Expenditures
Revenues
Service Charge



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



City of Gastonia

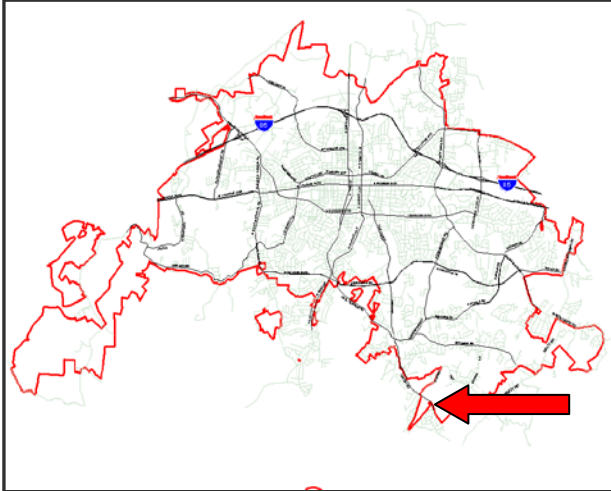
**Fiscal Year
2015-2016
Adopted Budget**

Fund 244 C.P. - Airport Projects Fund

Capital Projects

Account Number and Description	FY 15-16 Adopted Budget
244-501 Airport Projects This project consists of rehabilitation of existing fuel farm loading/off-loading pad and drive, as well as, taxi lane.	\$166,667
TOTALS	\$166,667

PROJECT SUMMARY
GASTONIA MUNICIPAL AIRPORT
#244-501



LOCATION:	Gastonia Municipal Airport
DESCRIPTION:	This project consists of rehabilitation of existing fuel farm loading/off-loading pad and drive, as well as, taxi-lane.
COMPLETION DATE:	FY 2016
PROJECT COST:	\$364,900 (FY15/16 \$166,667)



CITY OF GASTONIA
Street Improvements Capital Projects
Fund 263

	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Budget 2014/15	Proposed Budget 2015/16	Estimate 2016/17	Estimate 2017/18
Revenues											
Beginning Balance	\$ 1,054,539	\$ 1,194,404	\$ 1,051,604	\$ 695,223	\$ 26,373,454	\$ 25,788,021	\$ 24,607,939	\$ 22,933,916	\$ 2	\$ 2	\$ 2
Bond Proceeds	495,000	-	-	28,315,130	-	-	-	-	-	-	-
Interest Income	40,865	19,441	(368)	28,938	38,904	21,850	20,444	-	-	-	-
Transfer from Fund 283	70,000	-	-	-	-	-	-	-	-	-	-
Transfer from Fund 110	-	150,000	-	-	-	-	-	30,000	20,000	-	-
NCDOT	353,410	47,459	9,962	597,953	85,488	31,452	259,020	4,648,605	-	-	-
Reimbursement	-	-	-	4,924	-	-	23,630	61,369	-	-	-
Miscellaneous	-	-	40,839	35,198	27,535	4,000	6	-	-	-	-
Total Revenues	2,013,815	1,411,304	1,102,037	29,677,367	26,525,381	25,845,324	24,911,039	27,673,890	20,002	2	2
Expenditures											
619 Joint Venture-Streets	4,197	-	-	-	-	-	-	93,171	-	-	-
665 W. Franklin	337,652	16,178	8,482	1,113	-	-	-	-	-	-	-
670 Cox Rd NCDOT	-	-	-	-	-	-	-	157,828	-	-	-
805 Gardner Park School/Cox Rd.	131,904	953	-	-	-	-	-	-	-	-	-
720 Admin., Design & Inspect.	-	-	-	-	-	-	-	13,777	-	-	-
862 Speed Humps	-	44,800	-	-	-	-	-	30,000	20,000	-	-
865 North 321 Improvements	4,177	-	-	-	-	-	-	-	-	-	-
866 W. Davidson Bridge	135,297	47,353	12,452	742,692	10,489	-	-	175,664	-	-	-
871-Miscellaneous Sidewalks	52,431	96,771	20,369	43,542	162,710	-	-	-	-	-	-
892-Capital Reserve	-	-	-	-	-	-	-	(2,116)	-	-	-
960 2/3s GOB	1,834	1,727	341,755	148,114	16,247	-	-	-	-	-	-
971 2010 GOB - Road Widening	-	-	21,260	359,672	241,626	1,069,030	1,664,941	25,872,979	-	-	-
972 2010 GOB - Sidewalks	-	-	1,003	316,414	304,222	164,354	166,700	149,369	-	-	-
973 2010 GOB - Resurfacing	-	-	1,493	1,475,923	2,066	-	121,760	2,333	-	-	-
975 Lineberger/Downtown Ped Connector	-	-	-	-	-	-	-	275,000	-	-	-
978 2010 GOB - Premium Links & Sidewalks	-	-	-	53,312	-	-	-	160,000	-	-	-
979 2010 GOB - Premium Resurfacing	-	-	-	163,131	-	4,000	91	485,908	-	-	-
917 Traffic Signal System	151,919	151,919	-	-	-	-	23,630	259,975	-	-	-
Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	819,411	359,700	406,814	3,303,914	737,359	1,237,384	1,977,123	27,673,888	20,000	-	-
Estimated Funds Available	\$ 1,194,404	\$ 1,051,604	\$ 695,223	\$ 26,373,454	\$ 25,788,021	\$ 24,607,939	\$ 22,933,916	\$ 2	\$ 2	\$ 2	\$ 2

City of Gastonia

**Fiscal Year
2015-2016
Adopted Budget**

Fund 263 Street Capital Projects Fund

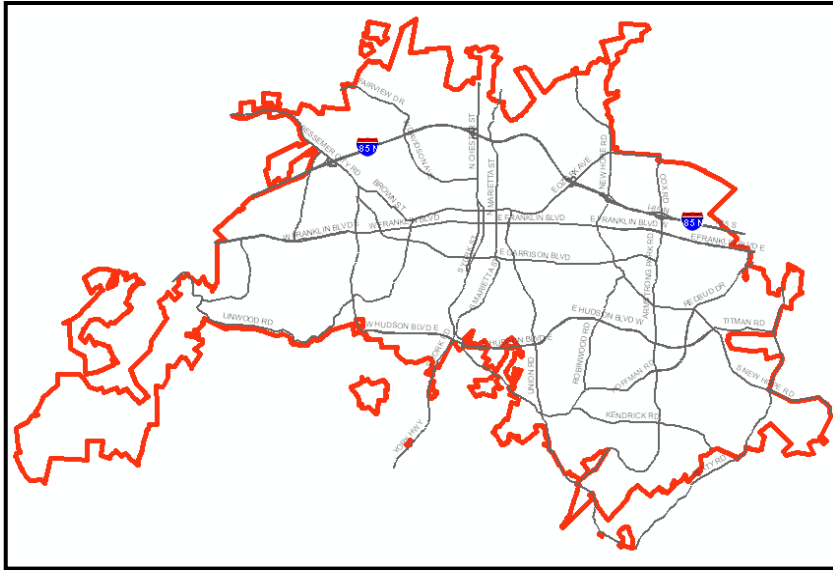
Capital Projects

Account Number and Description	FY 15-16 Adopted Budget
263-862 Speed Humps Installation of speed humps.	\$20,000
TOTALS	\$20,000

PROJECT SUMMARY

SPEED HUMP PROGRAM

263-862



LOCATION:	Various Locations
DESCRIPTION:	Installation of speed humps as part of the Speed Hump Program
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$20,000



CITY OF GASTONIA
General Fund Capital Projects
Fund 283

	F/Y 08/09	F/Y 09/10	F/Y 10/11	F/Y 11/12	F/Y 12/13	F/Y 13/14	F/Y 14/15	F/Y 15/16	F/Y 16/17	F/Y 17/18	F/Y 18/19
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Proposed Budget	Estimate	Estimate	Estimate
REVENUES											
Balance Forward	2,792,595	2,221,810	2,094,669	6,687,491	3,594,751	2,603,637	2,123,490	219,249	162,427	163,239	164,055
Interest Earnings	32,713	7,823	10,581	8,308	3,693	2,530	-	1,096	812	816	820
Transfer In - Misc./Sale of R.E.	-	-	-	-	-	-	-	-	-	-	-
Transfer In	962,902	329,824	128,769	262,540	348,700	302,231	221,427	750,000	-	-	-
Gaston County Board of Education	-	-	-	-	-	-	90,000	-	-	-	-
D.O.T. Revenues	627,258	-	79,925	-	-	-	2,818,900	-	-	-	-
Other Municipal Grant Match	-	-	-	-	-	-	-	484,106	-	-	-
Congestion Mitigation and Air Quality	-	-	-	-	-	-	1,698,400	2,532,280	-	-	-
State Grants	578,500	98,250	-	372,871	(490)	-	-	-	-	-	-
Reimbursement - Tourism Authority	-	-	-	-	-	-	-	-	-	-	-
Museum Board	-	-	-	2,026,200	158,364	-	-	-	-	-	-
Gaston County	24,402	-	-	-	-	-	-	-	-	-	-
Payment In Lieu - Greenways	216,500	-	-	-	-	-	-	-	-	-	-
Misc. Grants/Misc. Revenues	-	20,762	13,430	392	40,261	171,248	535,000	-	-	-	-
Bond Proceeds	-	-	5,658,236	-	-	-	-	-	-	-	-
Advance City Funds	-	-	-	-	-	-	-	-	-	-	-
TOTAL AVAILABLE FUNDS	5,234,870	2,678,469	7,985,610	9,357,801	4,145,279	3,079,645	7,487,217	3,986,731	163,239	164,055	164,875
EXPENSES/RESERVES											
283-412 Mayor's Youth Council	-	-	-	-	-	-	300	-	-	-	-
283-410 Mayor & Council	-	-	-	-	-	-	7,058	-	-	-	-
283-440 Financial Services / Accounting	-	322,214	210,709	11,398	2,212	2,932	124,092	-	-	-	-
283-444 Tech Services / Radio System	-	39,040	-	-	-	-	-	-	-	-	-
283-450 Tech Services / 800 MHz	249,989	-	-	-	-	-	-	-	-	-	-
283-491 Planning / Transportation	-	-	-	-	-	-	4,474,000	3,074,304	-	-	-
283-553 F.S. / Equipment	-	-	-	-	-	-	240,000	-	-	-	-
283-570 P.W / Field Operations / Powell Bill	223,740	-	53,490	107,961	-	(147)	160,957	750,000	-	-	-
283-590 Keep Gastonia Beautiful	11,710	1,830	954	-	-	-	2,819	-	-	-	-
283-620 Recreation / Administration	-	-	-	-	-	-	148,500	-	-	-	-
283-628 Recreation Adult / Recreation	4,791	-	-	-	-	-	-	-	-	-	-
283-633 Martha Rivers Park	-	-	-	-	2,647	-	10,133	-	-	-	-
283-635 Lineberger Park Master Plan	1,229,770	(15,121)	99,821	13,060	-	-	-	-	-	-	-
283-636 Rankin Lake	-	-	266,388	398,259	1,761	-	-	-	-	-	-
283-637 2010 LOBs - Recreation	-	-	46,535	2,052,942	81,919	1,125	15,663	-	-	-	-
283-640 P.W. / Field Operations / Cemetary	-	-	-	-	-	-	-	-	-	-	-
283-642 Gastonia Optimist Club Park	-	-	-	-	6,610	132,013	156,377	-	-	-	-
283-643 Skeet / Trap Improvements	-	-	-	-	-	-	1,500	-	-	-	-
283-644 Greenway Parking	-	-	-	-	-	-	300,000	-	-	-	-
283-848 Farmers' Market	-	-	-	-	-	40,402	-	-	-	-	-
283-863 Greenways	486,873	116,305	133,534	150	-	15,865	590,848	-	-	-	-
283-871 Miscellaneous Sidewalks	-	-	25,371	-	-	-	-	-	-	-	-
283-874 Museum Renovations - Tourism Authority	-	-	-	-	-	-	-	-	-	-	-
283-875 Recreation - Tourism Authority	1,779	-	-	-	-	-	-	-	-	-	-
283-876 Schiele Environmental Studies	-	20,924	147,153	1,131,044	1,378,057	37,512	234,264	-	-	-	-
283-883 Recreation Const. & Renov. Projects	120,960	3,468	-	-	-	8,969	146,871	-	-	-	-
283-883 Roof Replacement Program	-	-	-	-	-	-	-	-	-	-	-
283-884 2010 2/3s GOB	-	304	50,562	1,592,232	18,784	100	52,225	-	-	-	-
283-885 Annexation - Street Paving	23,893	-	-	-	24,130	20,581	131,396	-	-	-	-
283-887 2010 GOB - Net Premium Recreation	-	-	261,430	(1,863)	6,383	-	-	-	-	-	-
283-888 Paving - Main Street Improvement	-	3,650	-	-	-	-	-	-	-	-	-
283-892 Capital Reserve	-	-	2,173	-	-	-	211,982	-	-	-	-
283-923 Railroad Improvement	-	-	-	-	-	-	-	-	-	-	-
283-960 2/3s GOB	54,301	88,929	-	364,710	19,139	12,365	13,983	-	-	-	-
283-976 Main Street Properties	85,223	2,257	-	-	-	-	-	-	-	-	-
283-988 City Hall Renovations	3,589	-	-	-	-	-	-	-	-	-	-
283-990 Transfers Out/Misc. Expend.	-	-	-	93,158	-	684,440	245,000	-	-	-	-
Misc./Completed Projects	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,013,061	583,800	1,298,119	5,763,051	1,541,642	956,155	7,267,968	3,824,304	-	-	-
FUND BALANCE FORWARD	2,221,810	2,094,669	6,687,491	3,594,751	2,603,637	2,123,490	219,249	162,427	163,239	164,055	164,875

City of Gastonia

Fiscal Year
2015-2016
Adopted Budget

Fund 283 General Fund Capital Projects

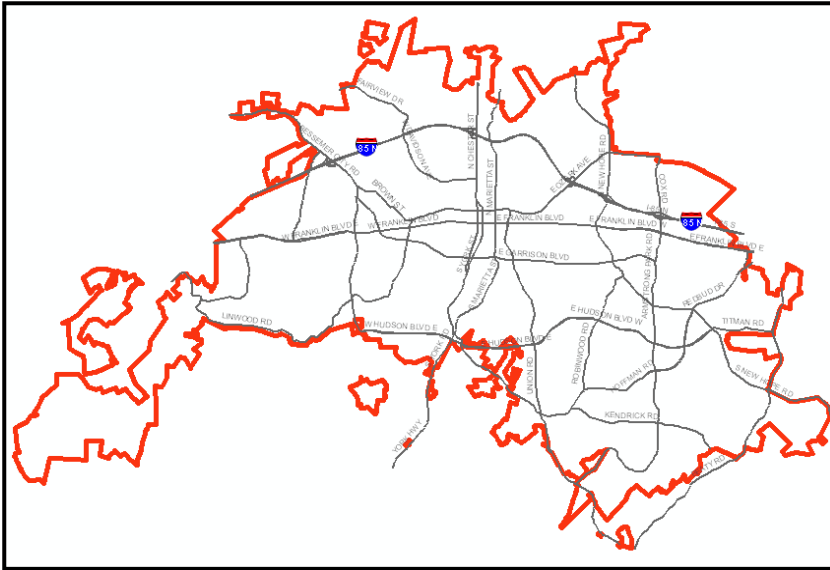
Capital Projects

Account Number and Description			FY 15-16 Adopted Budget
283-570	Powell Bill	Resurfacing most critical City streets.	\$750,000
283-491	Planning/Transportation	CCTV camera expansion	\$474,000
283-491	Planning/Transportation	Highland Branch greenway expansion.	\$398,160
283-491	Planning/Transportation	Modena sidewalks, phase III	\$585,390
283-491	Planning/Transportation	Safe routes to school - Churchill Drive.	\$379,200
283-491	Planning/Transportation	Various projects.	\$1,237,554
TOTALS			\$3,824,304

PROJECT SUMMARY

RESURFACING

283-570



LOCATION: Various streets in the City limits

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

COMPLETION DATE: FY 15/16

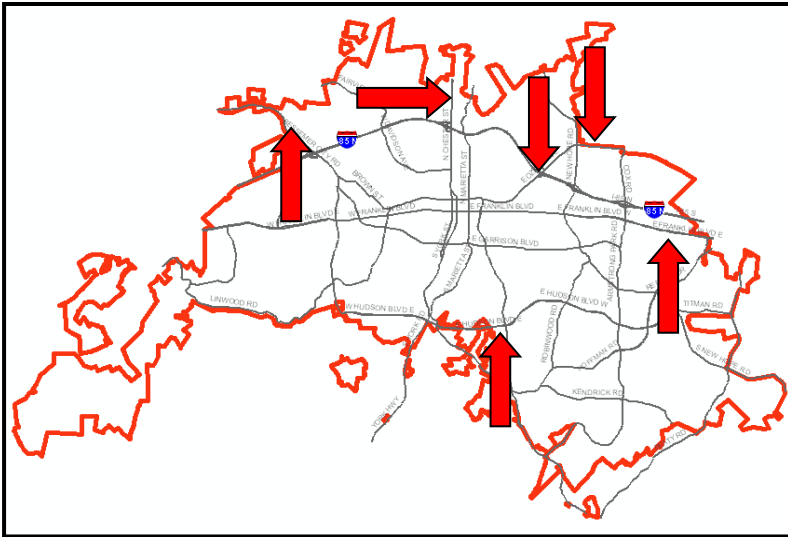
PROJECT COST: \$750,000



PROJECT SUMMARY

CCTV CAMERAS

283-491



LOCATION: I-85 @ Ozark Avenue (NC 7); New Hope Road (NC 279) @ Ozark Avenue (NC 7); Union Road (NC 274) @ Hudson Blvd; Franklin Blvd (US 29/74) @ Franklin Square II; Chester Street (US 321) @ Tulip Drive/Bulb Avenue; Bessemer City Road (NC 274) @ Dallas-Bessemer City Road (NC 275)

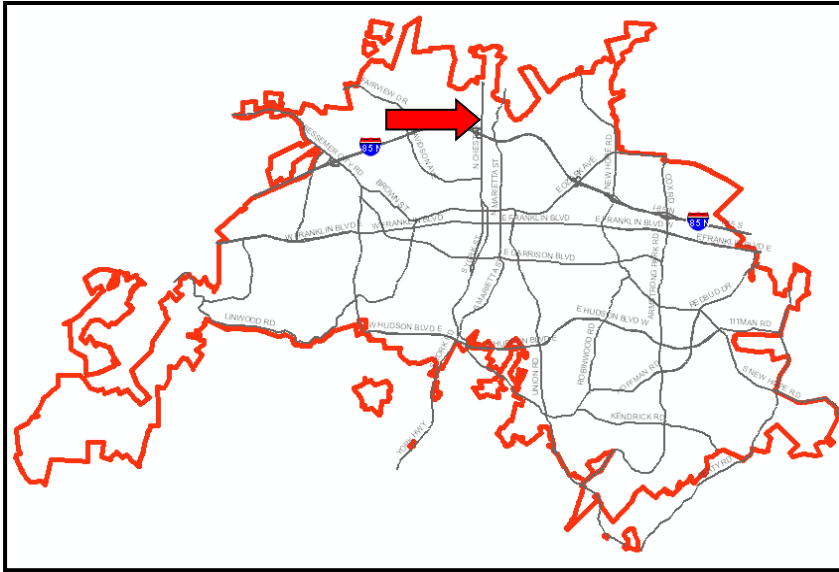
DESCRIPTION: Expansion of the existing system

COMPLETION DATE: FY 15/16

PROJECT COST: \$474,000 (State CMAQ Project with assumed 20% City/local share)



PROJECT SUMMARY
HIGHLAND BRANCH GREENWAY TRAIL
283-491



LOCATION: From US 321N to Bulb Avenue

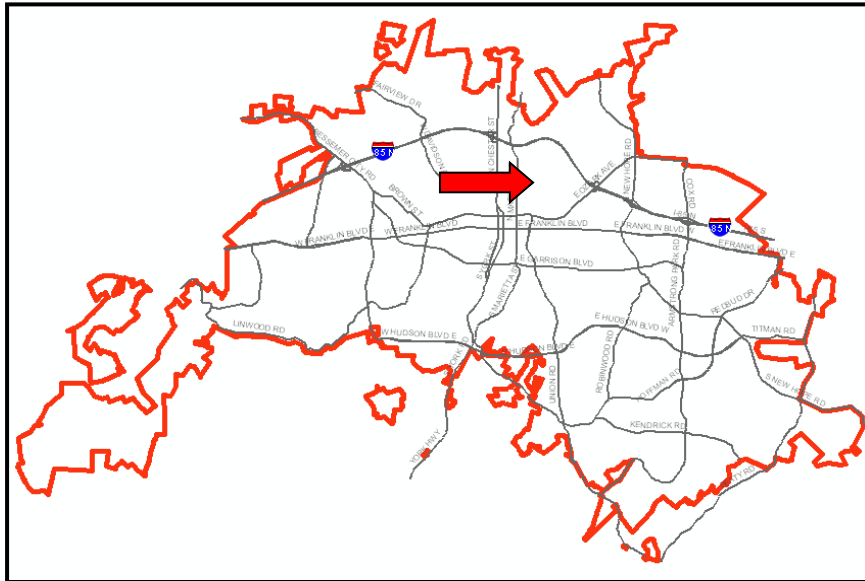
DESCRIPTION: Construction of a ten-foot wide greenway trail to connect with the Highland Rail Trail

COMPLETION DATE: TBD

PROJECT COST: \$398,160 (State CMAQ Project with assumed 20% City/local share)



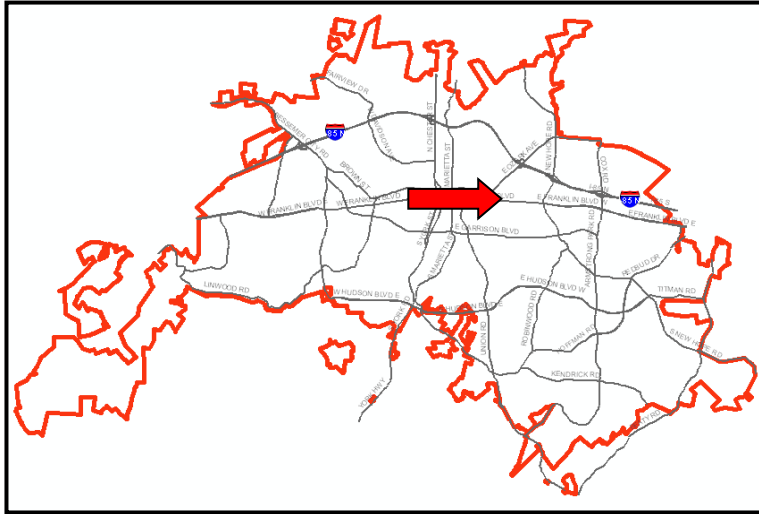
PROJECT SUMMARY
MODENA SIDEWALKS, PHASE III
283-491



LOCATION:	Modena Street
DESCRIPTION:	New sidewalk on one side of Modena from Harrison Street to Spring Street
COMPLETION DATE:	TBD
PROJECT COST:	\$585,390 (State CMAQ Project with assumed 20% City/local share)



PROJECT SUMMARY
SAFE ROUTES TO SCHOOL – CHURCHILL DRIVE
283-491



LOCATION:	Churchill Drive
DESCRIPTION:	Safe Routes to Schools Program addition of sidewalk and walkways along Churchill Drive
COMPLETION DATE:	TBD
PROJECT COST:	\$379,200 (State CMAQ Project with assumed 20% City/local share)



City of Gastonia
Water and Sewer Capital Projects
Fund 462

WATER & SEWER 5-YEAR PLAN		F/Y 07/08	F/Y 08/09	F/Y 09/10	F/Y 10/11	F/Y 11/12	F/Y 12/13	F/Y 13/14	F/Y 14/15	F/Y 15/16 Proposed	F/Y 16/17	F/Y 17/18	F/Y 18/19	F/Y 19/20	F/Y 20/21
REVENUES		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Estimate	Estimate	Estimate	Estimate	Estimate
461/62	Carryover from previous year	\$ 6,633,737	\$ 6,369,537	\$ 5,652,779	\$ 5,595,555	\$ 4,200,872	\$ 4,199,946	\$ 4,247,947	\$ 5,335,675	\$ 1,358,977	\$ 1,365,772	\$ 1,372,601	\$ 1,379,464	\$ 1,386,361	\$ 1,493,293
342	Rates - Budget	1,100,000	1,100,000	1,724,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,300,000	1,300,000	1,300,000	1,400,000	1,400,000
462	County Reimbursement (860 & 819, 919)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
283	Transfer from Fund 83	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	Transfer from Fund 30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	Transfer from Fund 42	-	-	-	-	-	-	4,455,000	1,242,679	3,008,600	-	-	-	-	-
461/62	Gaston Co. EDC (808, 824, 866, 823, 912, 919)	741,912	-	-	-	-	-	-	-	-	-	-	-	-	-
461/62	Interest	272,194	102,647	22,842	14,180	9,645	7,084	6,938	-	6,795	6,829	6,863	6,897	6,932	7,466
462	Revenue Bond	-	-	-	-	-	-	-	-	50,000,000	-	-	-	-	-
462	Revenue Bond - Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462	Loan Proceeds - NCSRLF	-	-	-	-	-	-	-	2,200,000	-	-	-	-	-	-
462	NCDOT	-	-	-	-	-	24,520	-	-	-	-	-	-	-	-
462	State Clean Water Trust	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-
462-911	EPA Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-824	EPA Grant	118,056	-	-	-	-	-	-	-	-	-	-	-	-	-
462-911	Homeland Security Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-931	NC Dept Env & Natural Res	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-
462	Liquidated Damages	-	36,912	-	-	-	-	99,500	-	-	-	-	-	-	-
	Miscellaneous, Donations	-	-	-	-	24	(4,858)	25,300	26,577	-	-	-	-	-	-
		8,865,898	7,609,096	7,399,622	6,809,734	5,410,541	5,426,692	10,034,685	10,904,931	55,574,372	2,672,601	2,679,464	2,686,361	2,793,293	2,900,759
EXPENSES															
462-475	Municipal Operations Center	-	-	-	-	-	-	103,320	51,795	-	-	-	-	-	-
462-492	Economic Development	-	-	-	-	12,500	-	-	-	-	-	-	-	-	-
462-636	Rankin Lake	-	-	-	-	42,120	-	-	-	-	-	-	-	-	-
462-737	Highland Grocery Site	-	-	-	588,087	-	-	-	-	-	-	-	-	-	-
462-800	Regionalization	-	-	-	3,511	57,536	66,667	88,061	3,051,306	300,000	35,435	-	-	-	-
462-801	WWTP Improvements	-	24,380	82,659	438,384	55,746	5,415	14,023	8,905	-	-	-	-	-	-
462-803	Sewer Improvements - NCDOT Conflicts	3,169	-	-	-	115,602	-	231,204	393,297	-	260,000	65,000	125,300	125,300	125,300
462-807	Annexation - Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-810	Facility Upgrades-Sewer	-	-	-	-	32,470	18,295	-	-	-	-	-	-	-	-
462-819	Joint Ventures - Sewer Lines	44,060	11,493	37,376	40,349	-	-	-	-	-	-	-	-	-	-
462-821	Wastwater Improvements - Revenue Bonds	-	-	20,050	58,470	119,509	-	-	-	-	-	-	-	-	-
462-822	Sewage Treatment - Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-824	Collection System Improvements	122,831	-	240,254	210,736	-	186,816	172,333	1,465,801	685,000	500,000	750,000	350,000	700,000	500,000
462-825	Special Assessments	229,733	272	-	202,974	242	145,765	6,129	164,455	-	-	-	-	-	-
462-860	Pump Station/Force Main Improvements	349,443	697,694	102,323	11,304	12,940	-	61,006	388,514	-	-	-	200,000	-	-
462-882	Long Creek WWTP Improvements	138,652	234,376	537,679	26,696	270,478	18,890	205,007	193,342	160,000	-	-	-	-	-
462-903	Water Improvements - NCDOT Conflicts	2,723	-	-	-	269,737	-	598,211	775,009	55,000	274,250	145,507	-	-	392,800
462-904	Mt. Island Water Supply/Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-907	Annexation - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
462-908	Water Distribution Improvements	66,932	4,439	18,556	480,309	-	-	54,368	120,000	-	30,315	89,493	124,700	249,700	270,000
462-911	Water Supply/Treatment Improvements	221,926	328,623	397,794	272,602	220,000	522,044	333,885	148,110	-	200,000	250,000	500,000	225,000	111,900
462-930	Water Treatment Plant Rehabilitation	-	-	-	-	-	-	2,757,840	2,230,160	53,008,600	-	-	-	-	-
462-913	Special Assessments - Water	-	-	-	-	-	-	1,636	8,364	-	-	-	-	-	-
462-919	Joint Ventures - Water Lines	741,860	-	-	-	-	-	-	-	-	-	-	-	-	-
462-931	Planning Loan -WTP Renovation	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-
462-660	Working Reserve	-	-	-	-	-	-	-	143,492	-	-	-	-	-	-
462-990	Transfers to	-	-	-	-	-	-	-	24,000	-	-	-	-	-	-
462-921	Water Improvements - Revenue Bonds	575,032	655,042	367,376	275,441	1,715	214,853	71,987	79,404	-	-	-	-	-	-
EXPENDITURES		2,496,361	1,956,317	1,804,067	2,608,862	1,210,595	1,178,745	4,699,010	9,545,954	54,208,600	1,300,000	1,300,000	1,300,000	1,300,000	1,400,000
FUND BALANCE		\$ 6,369,537	\$ 5,652,779	\$ 5,595,555	\$ 4,200,872	\$ 4,199,946	\$ 4,247,947	\$ 5,335,675	\$ 1,358,977	\$ 1,365,772	\$ 1,372,601	\$ 1,379,464	\$ 1,386,361	\$ 1,493,293	\$ 1,500,759

City of Gastonia

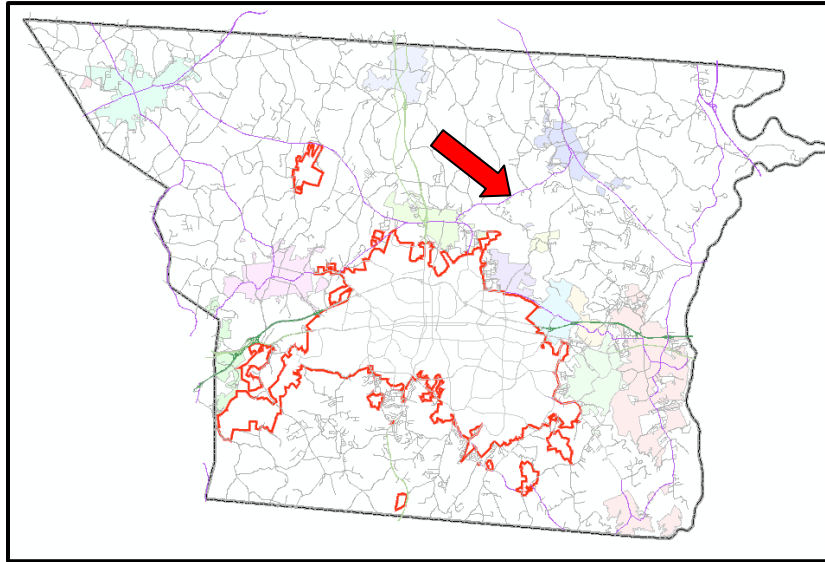
Fiscal Year
2015-2016
Adopted Budget

Fund 462 Water and Sewer Capital Projects

Capital Projects

Account Number and Description			FY 15-16 Adopted Budget
462-800	Regionalization	Inspection services for Stanley sewer connection project.	\$100,000
462-800	Regionalization	Conversion of old mill village water taps from Ranlo to Gastonia.	\$200,000
462-824	Collection System	Sewer pier failures.	\$250,000
462-824	Collection System	Firestone outfall inflow and infiltration.	\$150,000
462-824	Collection System	Reduction of info & ingiltration West Franklin Blvd.	\$100,000
462-824	Collection System	Inflow and infiltration reduction in Cramerton old village.	\$185,000
462-882	Long Creek WWTP	Long Creek internal sewer.	\$160,000
462-903	NCDOT Conflicts	Cramerton Main Street bridge replacement.	\$55,000
462-930	WTP Rehabilitation	Rehabilitation of water treatment plant.	\$3,008,600
TOTALS			\$4,208,600

PROJECT SUMMARY
STANLEY SEWER CONNECTION - INSPECTIONS
462-800



LOCATION: From Stanley to High Shoals Sewer Interconnect (Northeast part of Gaston County)

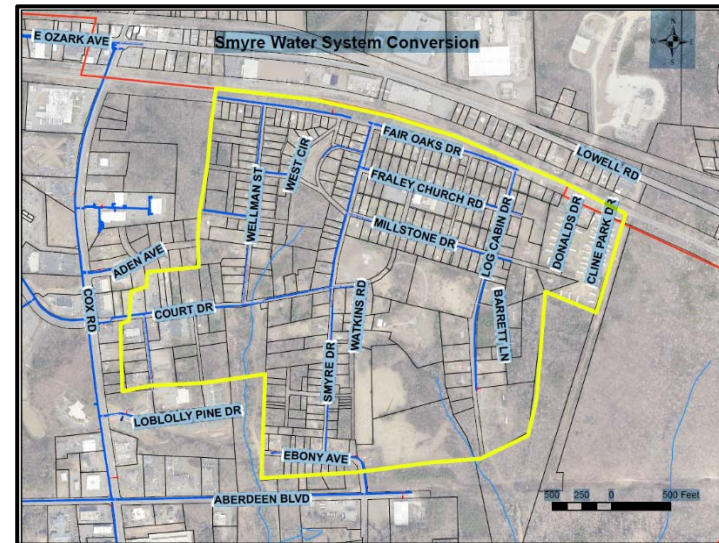
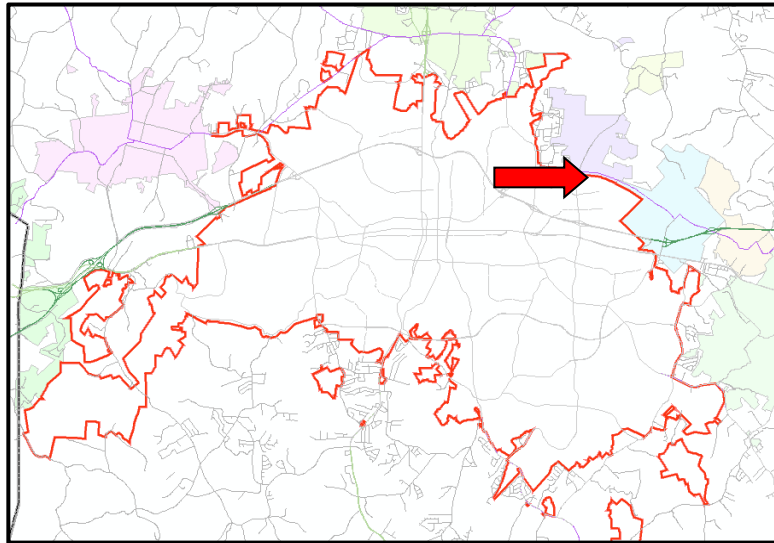
DESCRIPTION: Inspection Services for Stanley Sewer Connection Project

COMPLETION DATE: FY 15/16

PROJECT ESTIMATE: \$100,000



PROJECT SUMMARY
RANLO SYSTEM/SMYRE WATER TAPS
462-800



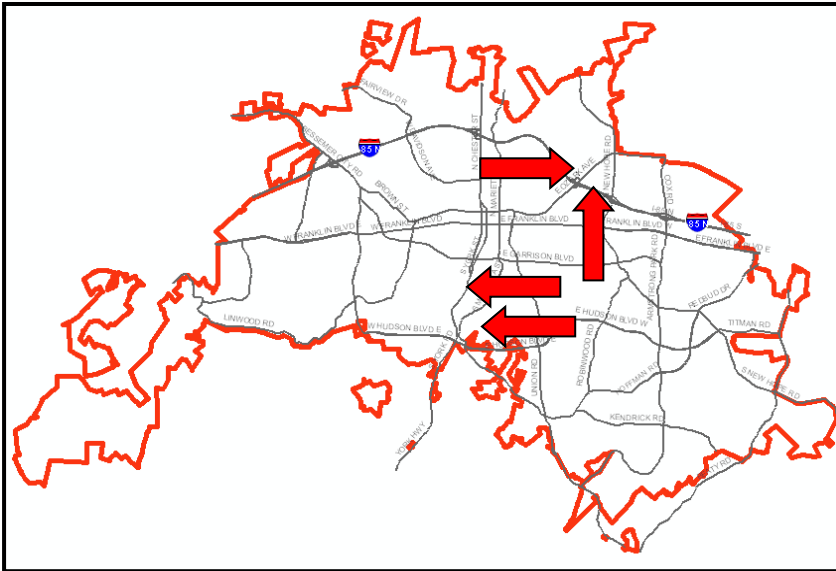
LOCATION:	Eastern portion of Smyre community
DESCRIPTION:	Conversion of Old Mill Village Water Taps from Ranlo's System to Gastonia's System
COMPLETION DATE:	TBD
PROJECT ESTIMATE:	\$200,000



PROJECT SUMMARY

SEWER PIER FAILURES

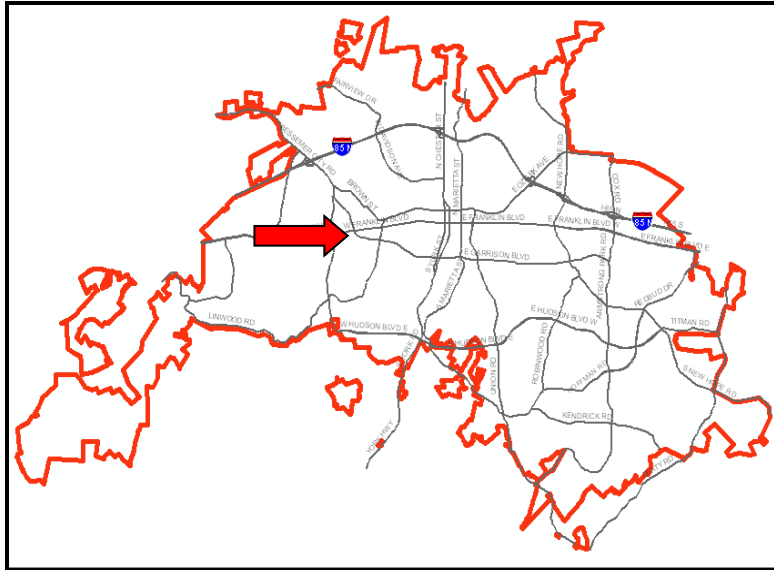
462-824



LOCATION:	Carpenter Avenue, Jackson and Tenth, Pear Street, and Seigle Avenue
DESCRIPTION:	Sewer Pier Failures
COMPLETION DATE:	FY 15/16
PROJECT ESTIMATE:	\$250,000



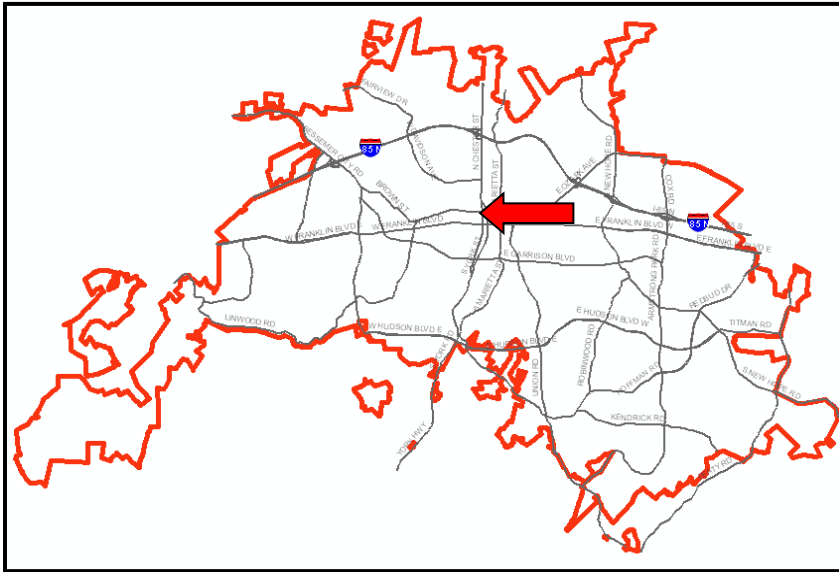
PROJECT SUMMARY
FIRESTONE OUTFALL INFLOW & INFILTRATION
462-824



LOCATION:	Loray Mill Area
DESCRIPTION:	Reduction of Inflow & Infiltration into the sewer system in the Firestone Basin
COMPLETION DATE:	TBD
PROJECT ESTIMATE:	\$500,000 (FY 15/16 \$150,000)



PROJECT SUMMARY
REDUCTION OF INFLOW & INFILTRATION – WEST FRANKLIN
462-824



LOCATION: West Franklin Boulevard

DESCRIPTION: Working with consultant to find the problems and then taking appropriate action to correct them

COMPLETION DATE: TBD

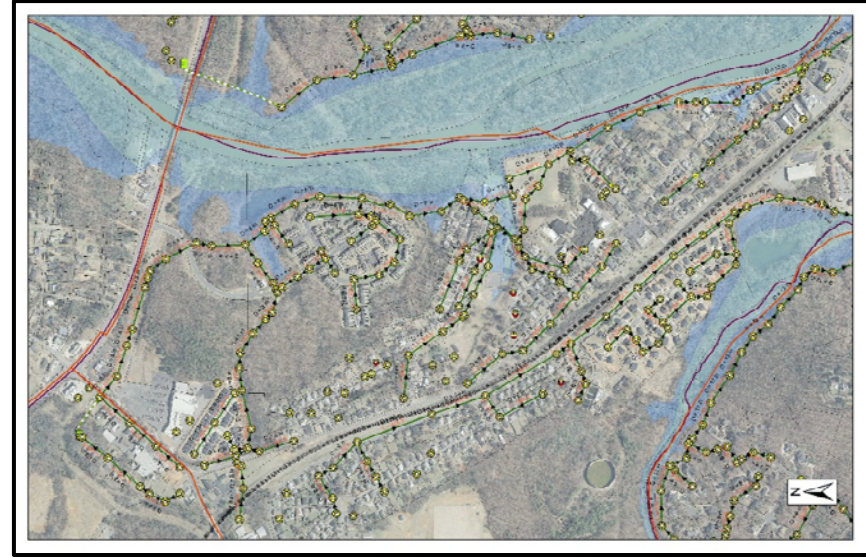
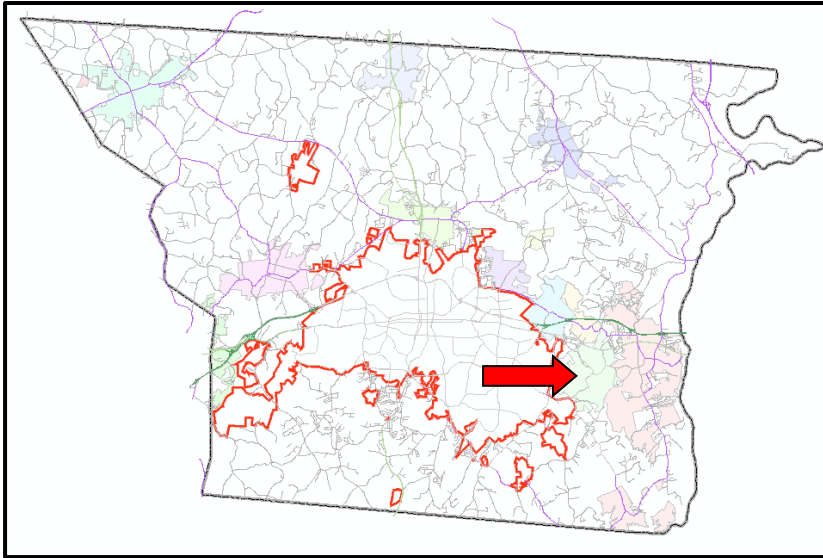
PROJECT ESTIMATE: \$500,000 (FY 15/16 \$100,000)



PROJECT SUMMARY

INFLOW & INFILTRATION REDUCTION IN CRAMERTON VILLAGE OLD TOWN

462-824



LOCATION: Cramerton Village Old Town

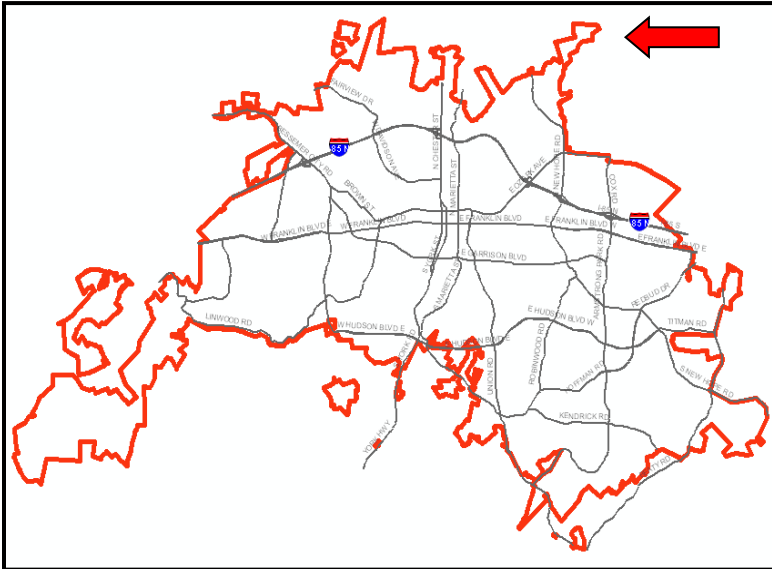
DESCRIPTION: Study, investigation and repairs for Inflow & Infiltration reduction in Cramerton Village Old Town

COMPLETION DATE: TBD

PROJECT ESTIMATE: \$1,000,000 (FY 15/16 \$185,000)



PROJECT SUMMARY
LONG CREEK INTERNAL SEWER
462-882



LOCATION: Long Creek Internal Sewer

DESCRIPTION: Project will replace existing tuberculated, undersized main which does not have sufficient manhole access. The sewer primarily provides a drain for decanted liquid from the solids storage lagoons and filter backwash water. Continuous operation of the sewer is essential to operation of the plant.

COMPLETION DATE: May 2016

PROJECT ESTIMATE: (FY 15/16 \$160,000)



PROJECT SUMMARY
CRAMERTON MAIN STREET BRIDGE REPLACEMENT
NCDOT REIMBURSEMENT
462-903



LOCATION:	North Main Street Bridge over the South Fork River - Cramerton
DESCRIPTION:	This project consists of the replacement of the water line on the North Main Street Bridge in Cramerton. The bridge is being replaced by NCDOT. The project includes the installation of a new 12" water line on the bridge to replace the old 8" water line. The upgrade was on the Cramerton Water and Sewer CIP before the utility consolidation and has been included in the TRU CIP.
COMPLETION DATE:	FY 14/15
PROJECT COST:	\$163,450 City Match to be paid over three years (FY 15/16 \$55,000 for third payment)



PROJECT SUMMARY
WATER TREATMENT PLANT REHABILITATION
462-930



LOCATION: Two Rivers Utilities – Water Treatment Plant

DESCRIPTION: Rehabilitation of the Water Treatment Plant

COMPLETION DATE: TBD

PROJECT COST: \$58,000,000 (FY 15/16 \$3,008,600)



CITY OF GASTONIA
Electric Capital Projects
Fund 478

		F/Y 07/08	F/Y 08/09	F/Y 09/10	F/Y 10/11	F/Y 11/12	F/Y 12/13	F/Y 13/14	F/Y 14/15	Proposed	F/Y 16/17	F/Y 17/18	F/Y 18/19
REVENUES		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
Balance Forward		551,068	231,027	907,716	1,568,822	2,511,396	2,646,760	2,304,803	1,893,812	121,631	122,239	(92,150)	(252,611)
Interest Earnings		10,346	9,727	6,114	9,151	6,824	4,843	3,502	-	608	611	(461)	(1,263)
ElectriCities Credit		-	-	-	-	-	-	3,035	-	-	-	-	-
Reimbursement for Services		11,680	-	-	-	59,078	-	-	158,579	-	-	-	-
North Carolina Dept of Transportation		-	-	-	-	-	76,853	-	-	-	-	-	-
Gaston County Reimbursements		-	-	-	-	-	-	-	-	-	-	-	-
Future Revenue Bonds		-	-	-	-	-	-	-	-	3,600,000	-	-	-
Miscellaneous		5,918	-	-	-	323	505	531	-	-	-	-	-
Proceeds From Sale Of Bond		430,000	-	-	-	-	-	-	-	-	-	-	-
Transfer- In - Electric Operating		682,341	1,405,083	1,456,272	1,576,968	1,043,838	1,000,000	1,000,000	900,000	1,000,000	1,100,000	1,200,000	1,200,000
Transfer-In - NCPMA Settlement Fund		350,000	350,000	350,000	-	-	-	-	-	-	-	-	-
Transfer-In - General Fund		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDS AVAILABLE		2,041,353	1,995,837	2,720,102	3,154,942	3,621,459	3,728,961	3,311,870	2,952,391	4,722,239	1,222,850	1,107,389	946,126
EXPENSES													
478-437	Cayenta CIS	-	-	-	-	-	-	-	-	-	-	-	-
478-492	Economic Development	-	-	-	-	97,995	85,000	200,000	206,200	100,000	100,000	100,000	100,000
478-737	Highland Grocery Site	-	-	-	-	50,805	-	-	-	-	-	-	-
478-833	Electric Substations	-	-	-	-	-	-	-	-	3,600,000	-	-	-
478-835	Outside Storage	-	28,507	-	4,825	23,288	-	-	41,380	50,000	-	-	-
478-854	SCADA Replacement	-	-	-	-	32,104	47,127	6,220	35,800	30,000	15,000	10,000	10,000
478-867	Freightliner Generator	-	-	-	-	-	-	-	-	-	-	-	-
478-873	County Fiber Optic	-	-	-	-	-	-	-	-	-	-	-	-
478-888	Main Street Improvements	-	-	-	-	-	-	-	-	-	-	-	-
478-892	Working Capital Reserve	-	-	-	-	-	-	-	505	-	-	-	-
478-900	Long Creek Generation	-	-	-	-	-	-	371,627	103,373	-	-	-	-
478-901	City Electric Tie Lines	780,438	222,748	52,005	168,384	223,054	724,561	237,872	604,883	510,000	325,000	425,000	425,000
478-902	Kendrick Extension/ Catawba Hill	-	-	-	-	-	-	-	100,000	50,000	-	-	-
478-905	Underground System Replacement	-	75,052	544,519	138,252	135,822	352,285	353,960	549,170	80,000	300,000	250,000	200,000
478-906	Fiber Optic Connection	-	-	-	-	-	-	-	-	-	-	-	-
478-909	Electric Development	175,538	207,007	92,728	177,841	277,887	138,656	43,078	234,755	125,000	225,000	225,000	225,000
478-914	Applewood Overhead	-	-	-	-	-	-	-	-	-	-	-	-
478-915	Residential Dev-System Expansion	508,462	204,607	58,140	1,790	61,919	5,345	15,586	283,028	55,000	300,000	300,000	300,000
478-916	Loray Mill	-	-	-	-	-	13,775	189,717	425,087	-	-	-	-
478-918	NCDOT City Fiber Optic	334,889	167,523	272,860	129,722	23,006	57,409	-	69,144	-	50,000	50,000	50,000
478-920	Bessemer City Line Replacement	-	-	-	-	-	-	-	-	-	-	-	-
478-960	2/3s GOB	10,999	182,677	91,095	22,731	48,818	-	-	73,680	-	-	-	-
478-926	WI-MAX Connectivity	-	-	39,933	-	-	-	-	-	-	-	-	-
478-990	Transfers to	-	-	-	-	-	-	-	24,000	-	-	-	-
478-976	Main Avenue Properties	-	-	-	-	-	-	-	79,755	-	-	-	-
TOTAL EXPENSES		1,810,326	1,088,121	1,151,280	643,545	974,699	1,424,158	1,418,059	2,830,760	4,600,000	1,315,000	1,360,000	1,310,000
FUND BALANCE FORWARD		231,027	907,716	1,568,822	2,511,396	2,646,760	2,304,803	1,893,812	121,631	122,239	(92,150)	(252,611)	(363,874)

City of Gastonia

Fiscal Year
2015-2016
Adopted Budget

Fund 478 Electric Capital Projects

Capital Projects

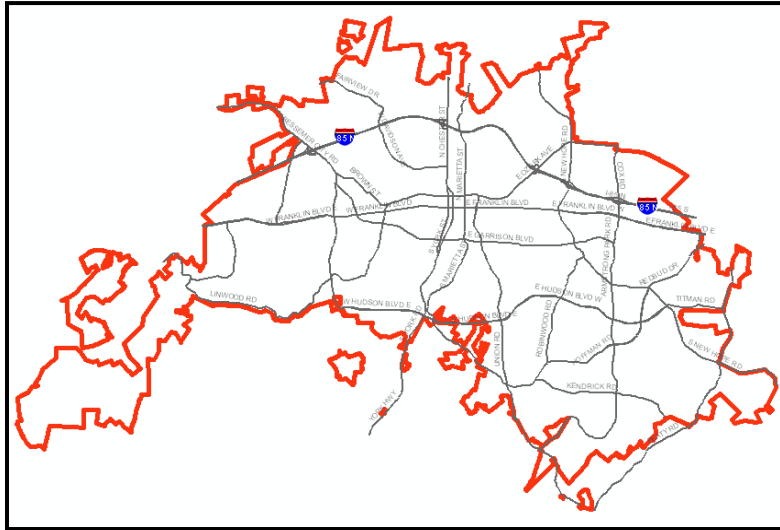
Account Number and Description			FY 15-16 Adopted Budget
478-492	EDD	EDD incentive payment.	\$100,000
478-833	Substations	Electric substations.	\$3,600,000
478-835	Outside Storage	Equipment enclosure for electric department.	\$50,000
478-854	SCADA	SCADA system upgrade.	\$30,000
478-901	Tie Lines	City electric tie lines.	\$510,000
478-902	Kendrick Ext.	Kendrick extension/catawba hills.	\$50,000
478-905	Underground	Underground system replacement.	\$80,000
478-909	Development	Service to new commercial development.	\$125,000
478-915	Residential	Residential development - system expansion.	\$55,000
TOTALS			\$4,600,000

Budget Notes for Fiscal Year 2016

PROJECT SUMMARY

EDD INCENTIVE PAYMENT

478-492



LOCATION:	Various locations throughout Gastonia
DESCRIPTION:	Economic Development incentives to attract new business to Gastonia
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$100,000



PROJECT SUMMARY

OUTSIDE STORAGE

478-835



LOCATION: 1300 N. Broad Street

DESCRIPTION: Extension of the Equipment Enclosure for the Electric Department

COMPLETION DATE: FY 15/16

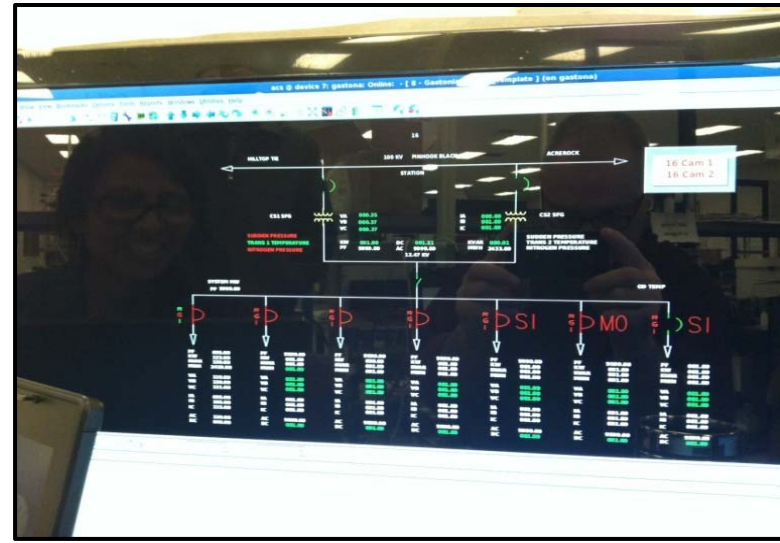
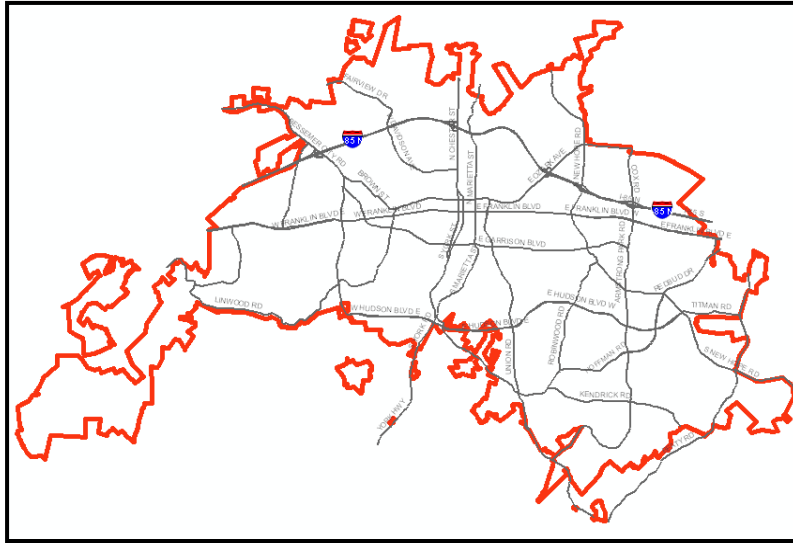
PROJECT COST: \$50,000



PROJECT SUMMARY

SCADA REPLACEMENT

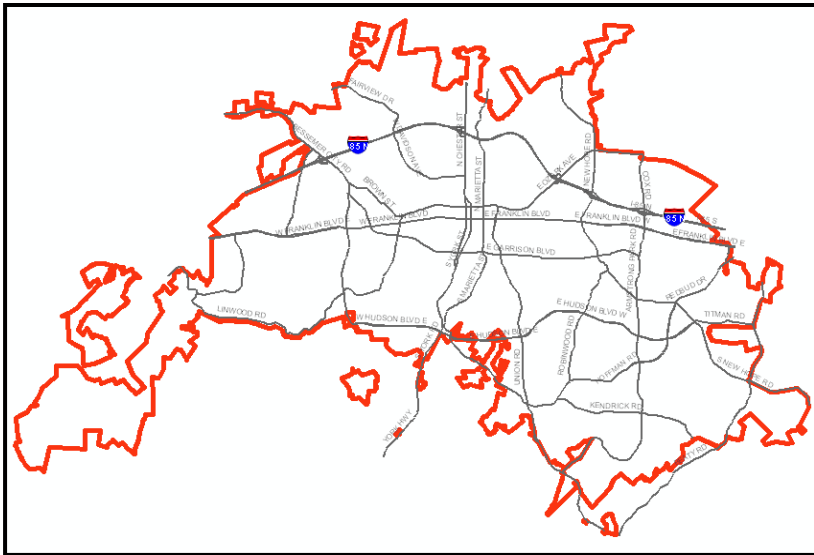
478-854



LOCATION:	Various
DESCRIPTION:	SCADA System Upgrade
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$30,000



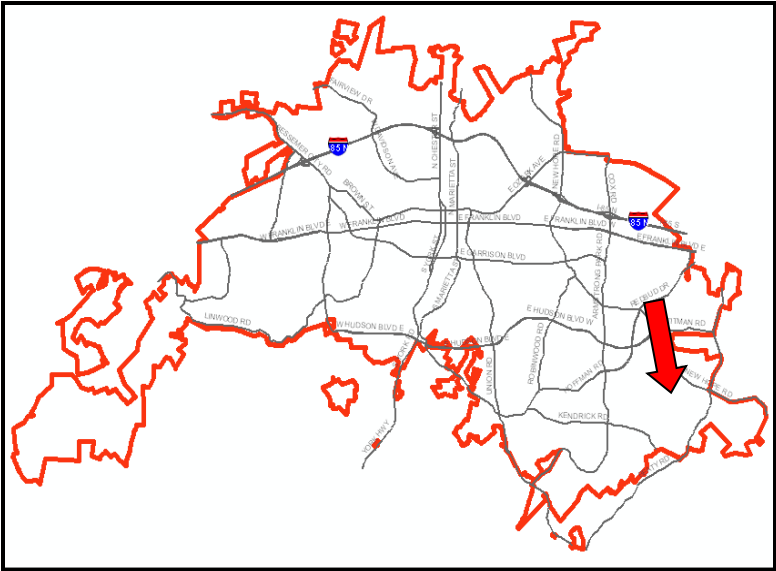
PROJECT SUMMARY
CITY ELECTRICAL TIE LINES
478-901



LOCATION:	Various
DESCRIPTION:	Overhead Electric Line Construction/Reconstruction at Various Locations
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$510,000



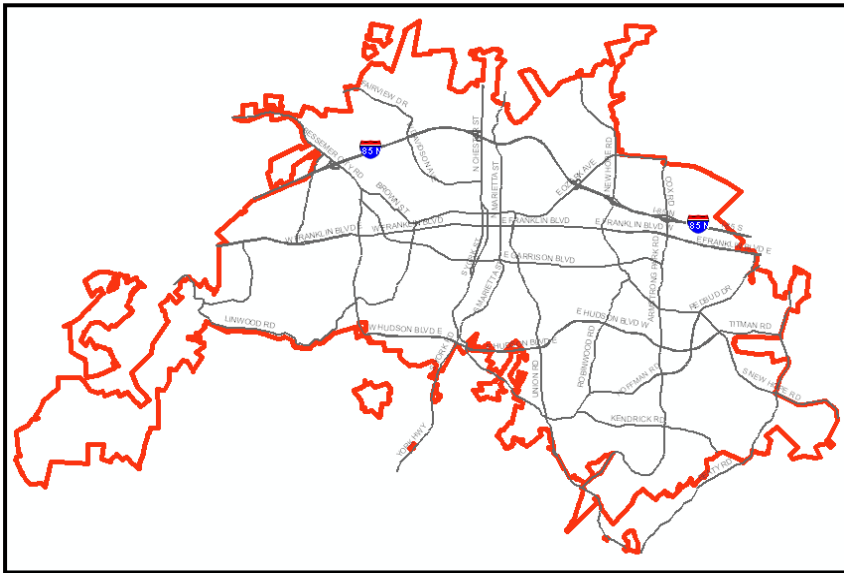
PROJECT SUMMARY
KENDRICK EXTENSION/CATAWBA HILLS
ELECTRIC CAPITAL IMPROVEMENTS
478-902



LOCATION:	From Kendrick Road to Catawba Hills
DESCRIPTION:	Addition of redundant circuit for Catawba Hills
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$50,000



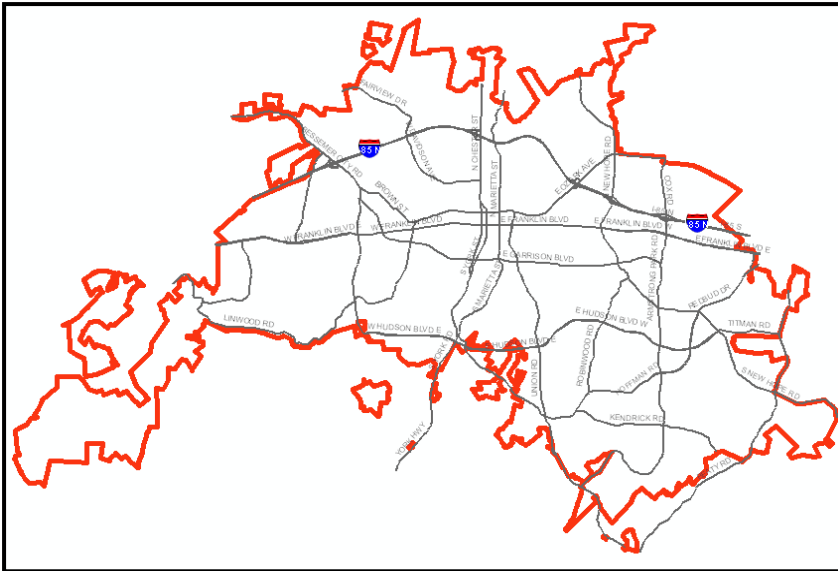
PROJECT SUMMARY
UNDERGROUND SYSTEM REPLACEMENT
478-905



LOCATION:	Various
DESCRIPTION:	Underground System Replacement of cable and transformers for electric service reliability
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$80,000



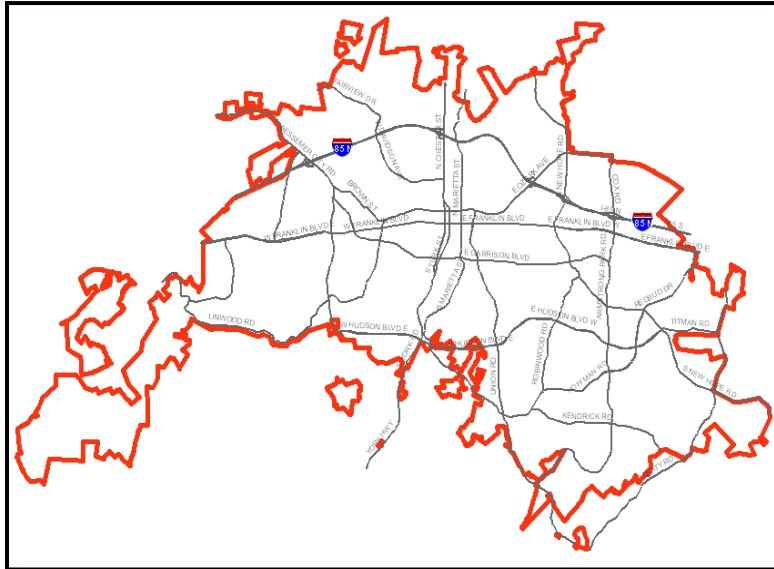
PROJECT SUMMARY
ELECTRIC DEVELOPMENTS
478-909



LOCATION:	Various
DESCRIPTION:	Service to new Commercial Developments
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$125,000



PROJECT SUMMARY
RESIDENTIAL DEVELOPMENT – SYSTEM EXPANSION
478-915



LOCATION:	Various
DESCRIPTION:	Service to new residential developments
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$55,000



CITY OF GASTONIA
Stormwater Capital Projects
Fund 479

	Actual F/Y 07/08	Actual F/Y 08/09	Actual F/Y 09/10	Actual F/Y 10/11	Actual F/Y 11/12	Actual F/Y 12/13	Actual F/Y 13/14	Budget F/Y 14/15	Proposed Budget F/Y 15/16	Estimate F/Y 16/17	Estimate F/Y 17/18	Estimate F/Y 18/19	Estimate F/Y 19/20	Estimate F/Y 20/21
Revenues														
Transfer-In Stormwater Operating	415,964	639,132	291,097	360,405	315,503	452,475	379,737	773,800	742,413	773,800	773,800	773,800	773,800	773,800
Interest	28,314	17,333	8,618	2,938	2,243	1,583	1,300	-	-	-	-	-	-	-
State Clean Water Trust	-	-	59,000	-	-	-	-	-	-	-	-	-	-	-
NCDOT	-	-	-	64,372	(32,186)	-	-	-	-	-	-	-	-	-
Storm Drain Improvement	-	-	-	-	20,773	-	-	-	-	-	-	-	-	-
Property Owner Assistance	-	-	-	-	-	-	8,000	20,000	40,000	40,000	40,000	40,000	40,000	40,000
Reimbursements / Miscellaneous	-	-	-	-	591	731	605	-	-	-	-	-	-	-
Total Revenues	444,278	656,465	358,715	427,715	306,924	454,789	389,642	793,800	782,413	813,800	813,800	813,800	813,800	813,800
Expenses														
674 - Stormwater System	1,630	2,978	397,750	457,851	97,635	246,445	304,362	906,859	294,310	343,800	343,800	343,800	343,800	343,800
675 - Stormwater Noncapital	343,645	56,792	303,873	874,209	141,463	15,437	14,548	545,752	488,103	450,000	450,000	450,000	450,000	450,000
720 - Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer-Out Stormwater Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers - Out to Other Fund	-	16,667	15,000	-	-	-	-	-	-	-	-	-	-	-
	345,274	76,437	716,623	1,332,060	239,098	261,882	318,909	1,452,611	782,413	793,800	793,800	793,800	793,800	793,800
Revenues Over(Under) Expenses	99,004	580,027	(357,908)	(904,345)	67,826	192,906	70,732	(658,811)	-	20,000	20,000	20,000	20,000	20,000
Beginning Fund Balance	<u>920,474</u>	<u>1,019,478</u>	<u>1,599,505</u>	<u>1,241,597</u>	<u>337,252</u>	<u>405,078</u>	<u>597,984</u>	<u>668,717</u>	9,906	9,906	29,906	49,906	69,906	89,906
Ending Fund Balance	<u>\$ 1,019,478</u>	<u>\$ 1,599,505</u>	<u>\$ 1,241,597</u>	<u>\$ 337,252</u>	<u>\$ 405,078</u>	<u>\$ 597,984</u>	<u>\$ 668,717</u>	<u>\$ 9,906</u>	<u>\$ 9,906</u>	<u>\$ 29,906</u>	<u>\$ 49,906</u>	<u>\$ 69,906</u>	<u>\$ 89,906</u>	<u>\$ 109,906</u>

City of Gastonia

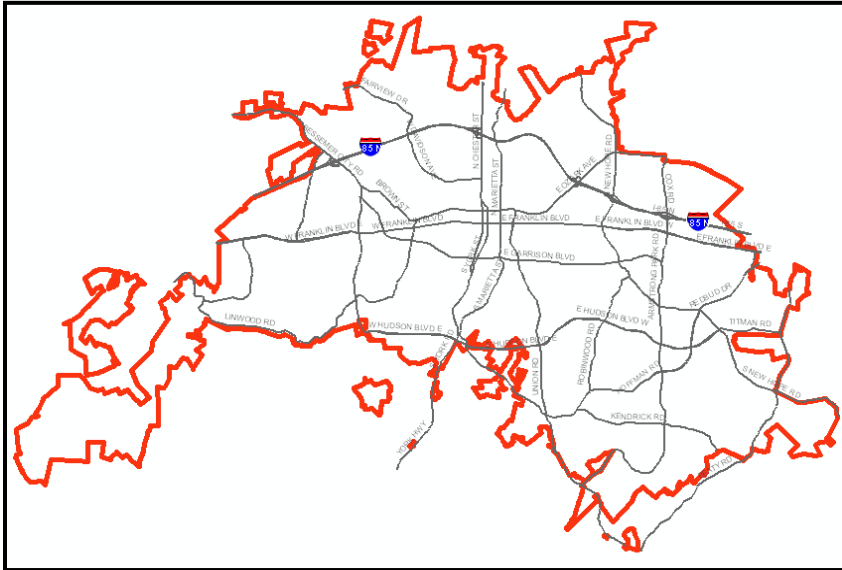
**Fiscal Year
2015-2016
Adopted Budget**

Fund 479 Stormwaater Capital Projects

Capital Projects

Account Number and Description	FY 15-16 Adopted Budget
479-674 Stormwater System Stormwater system improvements.	\$294,310
479-675 Stormwater Improvement Stromwater assistance progream projects.	\$488,103
TOTALS	\$782,413

PROJECT SUMMARY
STORMWATER SYSTEM IMPROVEMENTS
479-674



LOCATION:	Various
DESCRIPTION:	Stormwater System Improvements and Greenway Repair at Forest Drive
COMPLETION DATE:	FY 15/16
PROJECT ESTIMATES:	\$294,310



PROJECT SUMMARY
STORMWATER ASSISTANCE PROGRAM PROJECTS
479-675



LOCATION:	Various
DESCRIPTION:	Storm Drain Improvement projects for the Storm Water Assistance Program
COMPLETION DATE:	FY 15/16
PROJECT COST:	\$488,103



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, 2015 and ending June 30, 2016:

GENERAL FUND

General Government	\$9,858,402
Public Safety	27,463,280
Cultural/Recreation	5,453,290
Public Works	4,261,199
Debt Service	5,987,127
Transfers Out	5,326,283

TOTAL GENERAL FUND **\$58,349,581**

WATER AND SEWER FUND **\$34,692,851**

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

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND **\$6,993,799**

WATER & SEWER RENEWAL & REPLACEMENT FUND **\$1,616,599**

ELECTRIC FUND **\$76,349,965**

<i>ELECTRIC RENEWAL & REPLACEMENT FUND</i>	\$1,465,384
<i>TRANSIT SYSTEM FUND</i>	\$2,319,474
<i>SOLID WASTE FUND</i>	\$4,634,619
<i>STORMWATER UTILITY FUND</i>	\$2,546,473
<i>UPTOWN MUNICIPAL SERVICES DISTRICT FUND</i>	\$131,685
<i>WEBB PROJECT - NICK'S</i>	\$33,000
<i>CONFERENCE CENTER OPERATIONS</i>	\$664,295
<i>SOLID WASTE DISPOSAL FUND</i>	\$40,000
<i>TECHNOLOGY SUPPORT FUND</i>	\$25,100
<i>OCCUPANCY TAX FUND</i>	\$484,500
<i>GENERAL FUND STIMULUS GRANTS</i>	\$76,182
<i>HEALTH SELF INSURANCE FUND</i>	\$7,650,879
<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>	\$5,865,077
<i>TECHNOLOGY INTERNAL SERVICE FUND</i>	\$6,236,946

INFRASTRUCTURE REHABILITATION

\$111,620

TOTAL OPERATING APPROPRIATIONS

\$210,674,006

SECTION II. And that the following revenues will be available during Fiscal Year 2015-2016 to meet the foregoing appropriations:

GENERAL FUND

Ad Valorem Property Taxes	\$28,533,025
Payments in Lieu of Taxes	1,589,748
Other Taxes and Licenses	65,080
Interest	17,500
Auto Tag Fee	850,000
Video Programming Tax	564,000
Beer and Wine Tax	340,000
Local Option Sales Tax	15,057,800
Powell Bill (Road Tax)	1,997,685
ABC Revenue	400,000
Reimbursement for Services	177,398
Federal, State and Local Grants and Reimbursements	1,317,631
Fees and Permits	1,770,200
Recreation Revenues	578,350
Museum Revenues	393,288
Sale of Real and Personal Property	15,000
Miscellaneous Revenue	340,348
Fund Balance Appropriated	1,042,528
Transfers from other Funds:	
Street Improvements Capital Projects Fund	1,300,000
Electric Fund	<u>2,000,000</u>

TOTAL GENERAL FUND

\$58,349,581

WATER AND SEWER FUND

Water and Sewer Sales	\$33,006,095
Other Charges	<u>1,686,756</u>

TOTAL WATER AND SEWER FUND **\$34,692,851**

WATER & SEWER STIMULUS GRANT FUND

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

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Interest	\$7,500
Fund Balance Appropriated	5,786,299
Transfer from Water and Sewer Fund	<u>1,200,000</u>

TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND **\$6,993,799**

WATER & SEWER RENEWAL & REPLACEMENT FUND

Fund Balance Appropriated	\$1,613,599
Interest	<u>\$3,000</u>

TOTAL W/S RENEWAL & REPLACEMENT FUND **\$1,616,599**

ELECTRIC FUND

Electric Sales	\$74,380,682
Other Charges	1,589,283
Transfer from General Fund	380,000

TOTAL ELECTRIC FUND **\$76,349,965**

ELECTRIC RENEWAL & REPLACEMENT FUND

Transfer from Electric Fund	\$60,000
Fund Balance Appropriated	1,405,384

TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND **\$1,465,384**

TRANSIT SYSTEM FUND

User Charges	\$217,000
Federal and State Grants	1,410,627
Other Fees	9,000
Transfer from General Fund	682,847

TOTAL TRANSIT SYSTEM FUND **\$2,319,474**

SOLID WASTE FUND

Commercial Collection/Disposal/Recycling Fees	\$1,154,400
Miscellaneous Revenue	3,450
Transfer from General Fund	3,476,769

TOTAL SOLID WASTE FUND **\$4,634,619**

STORMWATER UTILITY FUND

Stormwater Sales	\$2,531,261
Interest	650
Storm Drain Improvement	2,000
Other Fees	12,562

TOTAL STORMWATER UTILITY FUND **\$2,546,473**

UPTOWN MUNICIPAL SERVICES DISTRICT FUND

Ad Valorem Taxes	\$120,456
Other Revenues	\$1,560
Fund Balance Appropriated	\$9,669

TOTAL UPTOWN MUNICIPAL SERVICES DISTRICT FUND **\$131,685**

WEBB PROJECT - NICK'S

Fund Balance Appropriated	\$33,000
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TOTAL WEBB PROJECT - NICK'S FUND **\$33,000**

CONFERENCE CENTER OPERATIONS FUND

Other Fees	\$595,295
Transfer from Municipal Service District	69,000

TOTAL CONFERENCE CENTER OPERATIONS FUND **\$664,295**

SOLID WASTE DISPOSAL FUND

Solid Waste Disposal Tax \$40,000

TOTAL SOLID WASTE DISPOSAL FUND **\$40,000**

TECHNOLOGY SUPPORT FUND

Other Fees \$25,000

Interest 100

TOTAL TECHNOLOGY SUPPORT FUND **\$25,100**

OCCUPANCY TAX FUND

Occupancy Tax \$484,500

TOTAL OCCUPANCY TAX FUND **\$484,500**

GENERAL FUND STIMULUS GRANTS

Other Revenue \$76,182

TOTAL GENERAL FUND STIMULUS GRANTS **\$76,182**

HEALTH SELF INSURANCE FUND

Interest \$750

Health Insurance Premiums 6,878,029

Other Revenue 772,100

TOTAL HEALTH SELF INSURANCE FUND **\$7,650,879**

DENTAL SELF INSURANCE FUND

Dental Insurance Premiums \$340,000

TOTAL DENTAL SELF INSURANCE FUND **\$340,000**

FEDERAL ASSET FORFEITURE FUND

Federal Asset Forfeiture \$20,000

TOTAL FEDERAL ASSET FORFEITURE FUND **\$20,000**

STATE ASSET FORFEITURE FUND

State Asset Forfeiture \$20,000

TOTAL STATE ASSET FORFEITURE FUND **\$20,000**

POLICE MEMORIAL TRUST FUND

Sale of Promotional Items \$2,000

TOTAL POLICE MEMORIAL TRUST FUND **\$2,000**

VEHICLE/EQUIPMENT R&R PROGRAM FUND

Reimbursement - Vehicle Rental \$2,666,641
Proceeds from Bank Loan 3,214,008
Fund Balance Appropriated -15,572

TOTAL VEHICLE/EQUIPMENT R&R PROGRAM FUND **\$5,865,077**

TECHNOLOGY INTERNAL SERVICE FUND

Reimbursement for Services	\$6,236,346
Interest	600
	<hr/>
TOTAL TECHNOLOGY INTERNAL SERVICE FUND	\$6,236,946

INFRASTRUCTURE REHABILITATION

Interest	\$200
Rents & Concessions	10,000
Cellular Tower Rental	97,920
Other Revenue	3,500
	<hr/>
TOTAL INFRASTRUCTURE REHABILITATION FUND	\$111,620

TOTAL OPERATING REVENUES \$210,674,006

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, 2015, 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, 2015, 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. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2015-2016 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 6/30/2015 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 2015-2016 Budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 2nd day of June, 2015.



Virginia L. Creighton
City Clerk

John D. Bridgeman
John D. Bridgeman Mayor

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, 2015 and ending June 30, 2016:

<i>COMMUNITY DEVELOPMENT FUND</i>	\$ 724,633
<i>108 LOAN-DOWNTOWN REVITALIZATION</i>	19,500
<i>HOME INVESTMENT TRUST FUND</i>	<u>570,440</u>
 <i>TOTAL GRANT PROJECT APPROPRIATIONS</i>	 <u><u>\$ 1,314,573</u></u>

SECTION II. . . . and that the following revenues will be available during Fiscal Year 2015-2016 to meet the foregoing appropriations:

<i>COMMUNITY DEVELOPMENT FUND</i>	
Repayment/Loan – Homeowner	\$ 8,782
Community Development Grant	<u>715,851</u>
	\$ 724,633
 <i>108 LOAN-DOWNTOWN REVITALIZATION FUND</i>	
Fund Balance Appropriated	\$ 2,820
Repayment/Loan-Investor	<u>16,680</u>
	\$ 19,500

HOME INVESTMENT TRUST FUND

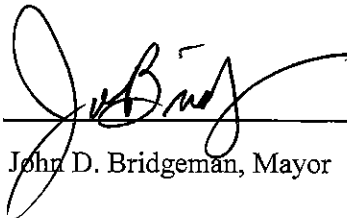
Repayment/Loan Home Owner	\$ 20,563
Federal Home Program	545,877
Miscellaneous Revenue	<u>4,000</u>
	\$ 570,440

TOTAL GRANT PROJECT REVENUES \$ 1,314,573

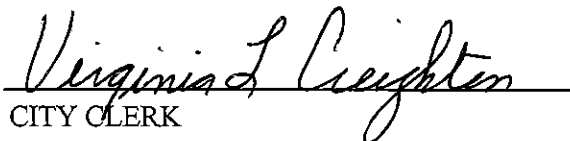
SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2015-2016 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending 06/30/15 balances 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 2015-2016 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, 2015.





John D. Bridgeman, Mayor



CITY CLERK

City of Gastonia, North Carolina

PROJECT ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

CAPITAL PROJECTS

Airport Capital Projects

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

Street Capital Projects

Speed Humps	\$ 20,000
	<u>\$ 20,000</u>

Water and Sewer Improvements

Regionalization	\$ 300,000
Collection System Improvements	685,000
Long Creek WWTP Expansion	160,000
NCDOT Water Conflict	55,000
Water Supply/Treatment Improvements	3,008,600
	<u>\$ 4,208,600</u>

Water and Sewer System Expansion Fee

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

Electric System

Economic Development	\$ 100,000
Outside Storage	50,000
SCADA Replacement	30,000
City Electrical Tie Lines	510,000
Kendrick Extension	50,000
Underground System Replacement	80,000
Electric Developments	125,000
Residential Development	55,000
	<hr/>
	\$ 1,000,000

Stormwater Capital Projects

Stormwater System Improvement	\$ 294,310
Stormwater Noncapital	488,103
	<hr/>
	\$ 782,413

General Fund Capital Projects

Transportation Planning	\$ 3,074,304
Powell Bill - Street Improvement	\$750,000
	<hr/>
	\$ 3,824,304

TOTAL CAPITAL PROJECTS**\$ 10,321,984**

SECTION II. . . . and that the following revenues will be available during Fiscal Year 2015-2016 to meet the foregoing appropriations:

CAPITAL PROJECTS

Airport Capital Projects

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

Street Capital Projects

Transfers from other Funds:	
General Fund	<u>\$ 20,000</u>
	\$ 20,000

Water and Sewer Improvements

Transfers from other Funds:	
Water and Sewer Capital Expansion Fund	<u>\$ 4,208,600</u>
	\$ 4,208,600

Water and Sewer System Expansion Fee

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

Electric System

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

Stormwater Capital Projects

Property Owner Assistance	\$ 40,000
Transfer from other Funds:	
Stormwater Utilities Fund	\$ 742,413
	<u>\$ 782,413</u>

General Fund Capital Projects Fund

CMAQ Grant Funds	\$ 2,532,280
Other Municipal Grant Match	\$ 484,106
Fund Balance Appropriated	\$ 57,918
Transfers from other Funds:	
General Fund	\$ 750,000
	<u>\$ 3,824,304</u>

TOTAL CAPITAL PROJECTS

\$ 10,321,984

SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2015-2016 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 06/30/15 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, 2015.



Virginia L. Crighton
CITY CLERK

John D. Bridgeman
John D. Bridgeman, Mayor

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

CMAQ – the acronym used for Congestion Mitigation and Air Quality funding.

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

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

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

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

GLOSSARY

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

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

Disbursement - the expenditure of monies from an account.

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

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

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

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

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

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

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

GLOSSARY

Enterprise Fund - a fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. The City's Enterprise Funds are Fund 330 Water and Sewer, Fund 331 Electric, Fund 332 Transit, Fund 335 Solid Waste and Fund 336 Stormwater Utilities.

ETJ - the acronym used for Extra Territorial Jurisdiction.

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

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

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

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

Fixed Asset - see “Capital Asset”.

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

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

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

GLOSSARY

Full-time Equivalent Position (FTE) - a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives.

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

HMIS - the acronym used for Homeless Management Information System.

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

the need for service. The process also involves identifying measures to assess the extent to which the objectives are met and measuring the costs or the efforts expended to provide the service.

Powell Bill - funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Property Tax - a tax levied on the value of real property set annually by City Council to fund general governmental expenditures. Property tax is expressed as a dollar value per \$100 of assessed valuation.

Property Tax Rate - the value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Reclassification - change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Referendum - presenting an issue to the voters of the City where a majority of voters decide on the issue.

Reserve - an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

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.

GLOSSARY

Revenue - income received by the City from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

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

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

Sales Tax - a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.75% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.00% sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Service Charges - a revenue to the General Fund paid by the other City funds for administrative services provided such as payroll and data processing.

Service Description - a description of the service/program that the department is responsible for providing to the citizens.

Service Profile - provides data related to the service/program and identifies important dimensions of service delivery.

SBCCI - the acronym used for Southern Building Code Congress International.

Source of Revenue - revenues are classified according to their source or point of origin.

Special Revenue Funds - to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes.

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.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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.

GLOSSARY

Workload Measure - A performance measure identifying how much or how many products or services were produced.

YTD – the acronym used for Year to Date.