Gaston County, North Carolina

FY 2016-2017

Adopted Budget

Gaston County Board of Commissioners

Tom Keigher, *Chairman*
Jason Williams, *Vice Chairman*

Chad Brown
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Tracy Philbeck
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For more information about Gaston County's budget, please contact the Budget & Purchasing Department.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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North Carolina

For the Fiscal Year Beginning

July 1, 2015

Executive Director

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FY 2016-2017 Budget Ordinance

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GASTON COUNTY **County Manager**
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Honorable Chairman Keigher and Members of the Board of Commissioners:

In accordance with the General Statutes of North Carolina, I am pleased to submit for your consideration the Recommended FY 2016-2017 Budget. The budget is balanced and prepared under the guidelines of the North Carolina Local Government Budget & Fiscal Control Act, as well as incorporating the priorities and policy direction communicated by the Board of Commissioners. It is also significant that the budget is prepared with moderate optimism and a conservative approach in revenue and expenditure projections; this approach has served the County well in past years.

Budget Summary

Approaching the new fiscal year, Gaston County's financial condition continues to improve. Fiscal restraint and vigilance have made a significant impact, especially when working in tandem with revenue growth. Gaston County closed the books on FY 15 with a substantial increase to fund balance. The majority of this increase can be attributed to the $20 million that we received from CaroMont Health for the lease of hospital land. Even without the $20 million one-time payment, we would have actually decreased fund balance. However, the decrease would have been less than $100,000. As we approach the end of FY 16, we recognize that our use of fund balance will have increased significantly due to the "CaroMont Lease" and "Township" grant programs which, in combination, represent a total expenditure of $12.2 million. However, revenue growth and expenditure control continue to enable Gaston County to move away from the precarious financial situation of two years ago. The implementation of Priority Based Budgeting (PBB) as well as the frugality of Gaston County administration and departments has enabled us to look forward to a future in which strategic investments in maintaining a high caliber workforce, addressing critical infrastructure needs and sustaining economic growth are realistic prospects.

In response to the direction provided by the Board of County Commissioners, the budget proposed by the County Manager is essentially flat. While there are increases in the budgets of a number of county departments, many are lower than FY 15-16. During the process of reviewing and analyzing the proposed departmental budgets, more than $15 million in cuts were made in order to reach a relatively flat budget. Also, more than $10 million in cuts were made to the schools and college requests to reach a flat budget. In total over $25 million in cuts were made by staff to ensure the Boards' direction was met. However, the schools are receiving $1.5 million additional appropriations for teacher supplements, and the college is receiving $244,000 more in capital funding in order to restore the appropriation to pre-recession levels. While $16.89 Million in fund balance was used to create a balanced budget, it is hoped that we will spend considerably less as we go through FY 16-17.

Gaston County has experienced significant growth during the past year, including commercial and residential development, along with increased revenue from sales tax. Increased growth is critical for continued revenue and tax base enhancements. However, growth comes with increased cost of services and, therefore, should be carefully and thoughtfully planned. Also, comparatively high expenditures for

health, social services and public safety continue to present fiscal challenges. A major contributing factor is persistent poverty and its underlying causes. The commissioners are to be commended for their continuing support of economic development activities and strategic investments with promising returns should continue.

Gaston County has experienced many years of austerity; however, there is continued hopefulness at the present time. Our sale of school bonds in the amount of $55 million is complete and is a strategic investment for the future of Gaston County's youth. Our debt service levels have increased from the issuance of bonds, but increased growth and fiscal stewardship enables this budget to remain relatively flat in comparison to last fiscal year. I am proposing a budget that maintains our current tax rate of 87.0 cents per $100 of valuation.

Priority Based Budgeting

We have successfully completed the second phase of Priority Based Budgeting (PBB). The departmental programs have been refined, and as a result, we have seen a dramatic shift in the array of success that PBB can yield. Our programs have migrated away from the third and fourth quartile toward the second and first, indicating that our financial resources are becoming more closely aligned with the Board's priorities. Nevertheless, PBB is not a budget-balancing tool, but is being used as a management tool to yield better performance and results within the critical services offered to the citizens of Gaston County.

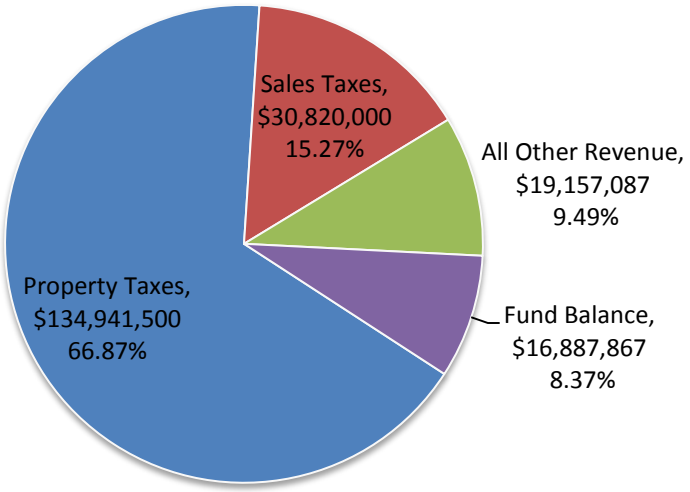
PBB has enabled us to make better informed recommendations concerning the use of scarce resources. Cost savings are being identified, and ultimately, PBB will facilitate Commissioner decision-making regarding program cuts if necessary. One way to evaluate programs is to identify which are not mandated and are lower community priorities. These programs deserve greater scrutiny before funding is decided. Decisions to cut programs are never easy, but PBB will provide the level of information needed to document the process in a defensible manner. The next step in PBB is to acquire quality metrics, data, and key performance indicators that enable conversations and decisions to be made with the best data available. Finally, incorporating citizen input will ensure that citizen priorities and Board priorities are in harmony.

Budget Priorities

- Sustainable Growth/Economic Development – Consistent with the Board of Commissioners' priorities, this budget provides resources for economic development initiatives. Sales tax growth from expanded services is being earmarked for future year economic development. The amount is expected to be $820,000 per year toward this designation. Also, $100,000 in sales tax growth will be used to fund a sewer project in McAdenville, which will position the county for future growth initiatives.
- Investing in Employees – The budget being presented includes a 3% COLA for all county employees. The COLA is essential in order not to fall further behind market pay in several job classifications. The approach being used will allow us to be closer to market once the salary survey approved by the Board is complete. These steps are essential to attracting and retaining the best and brightest to Gaston County.
- Maintaining Service Levels – Although this budget is relatively flat, the services that we offer to the citizens are not being compromised. We are able to maintain services levels, while reducing costs and saving tax-payer dollars.

Positions Requested
There were 29 positions requested in the departmental requests for the FY 2017 budget. Two positions were funded, with one necessary to bring courthouse parking services in-house, which will be paid from the Courthouse Parking Deck Fund. The other funded position was in IT in order to be properly staffed as we implement new accounting and HR software systems. The positions that were not funded were not without merit, but tradeoffs had to be made in order to produce a flat budget. The positions included eight from GEMS, six from the Sheriff's Office, ten from DSS, and two from Telecommunications.

Where the Money Comes From $201,806,454

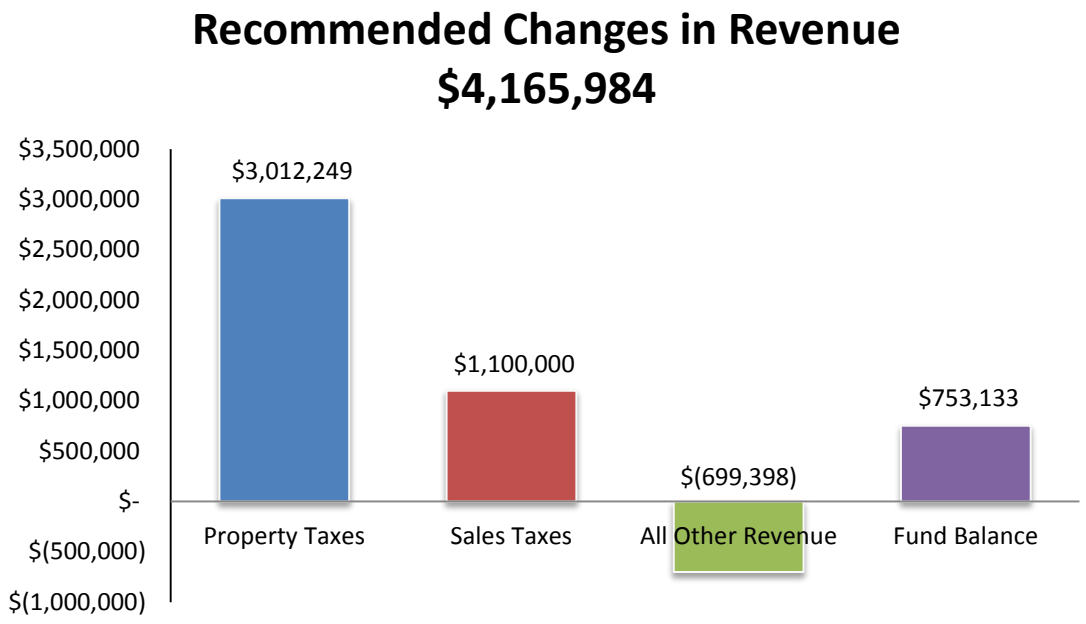


Revenues
The Recommended General Fund Budget for FY 2016-2017 totals $201,806,454, and this amount represents an increase of $4,165,984 or 2.11% over the Adopted FY 2015-2016 budget and maintains a tax rate of 87 cents.

Just under $135.0 million or 66.87% of general fund revenues are expected to come from property tax. The next largest source of revenue is sales tax that is expected to generate almost $30.82 million or 15.27% of all revenue. All other General Fund revenues total $19.15 million, and this budget uses $16.89 million of fund balance from the General Fund to balance expected expenditures.

The county's reliance on the use of fund balance as revenue to fund recurring expenditures needs to be addressed. The proposed budget appropriates $16.89 million in fund balance to offset expected shortfalls in revenues for FY 2017. This figure represents an increase in the use of fund balance of $753,133. It is very likely that our revenue projections are conservative and that our expenditure projects are liberal and that not all of the $16.89 million will actually be spent when the books are closed

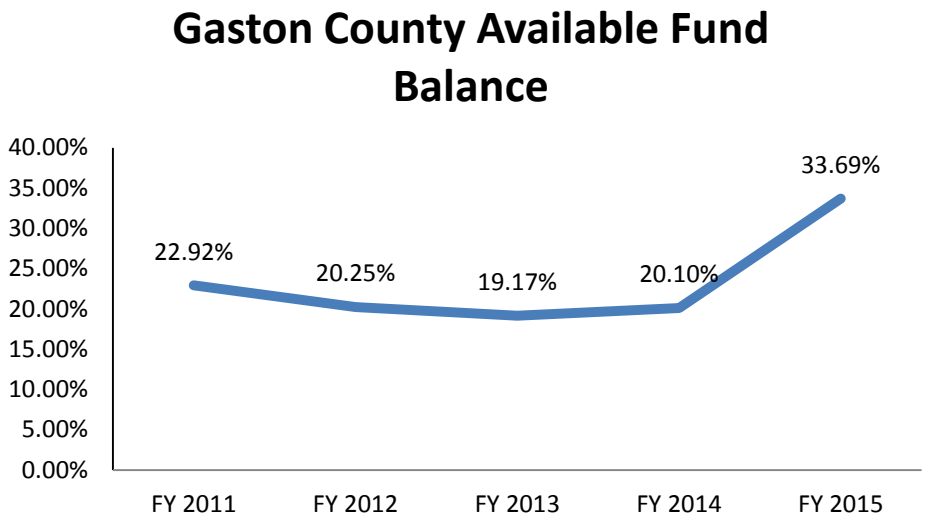
on FY 2017, but Gaston County does have a structural imbalance which is unlikely to be fixed in the upcoming year.



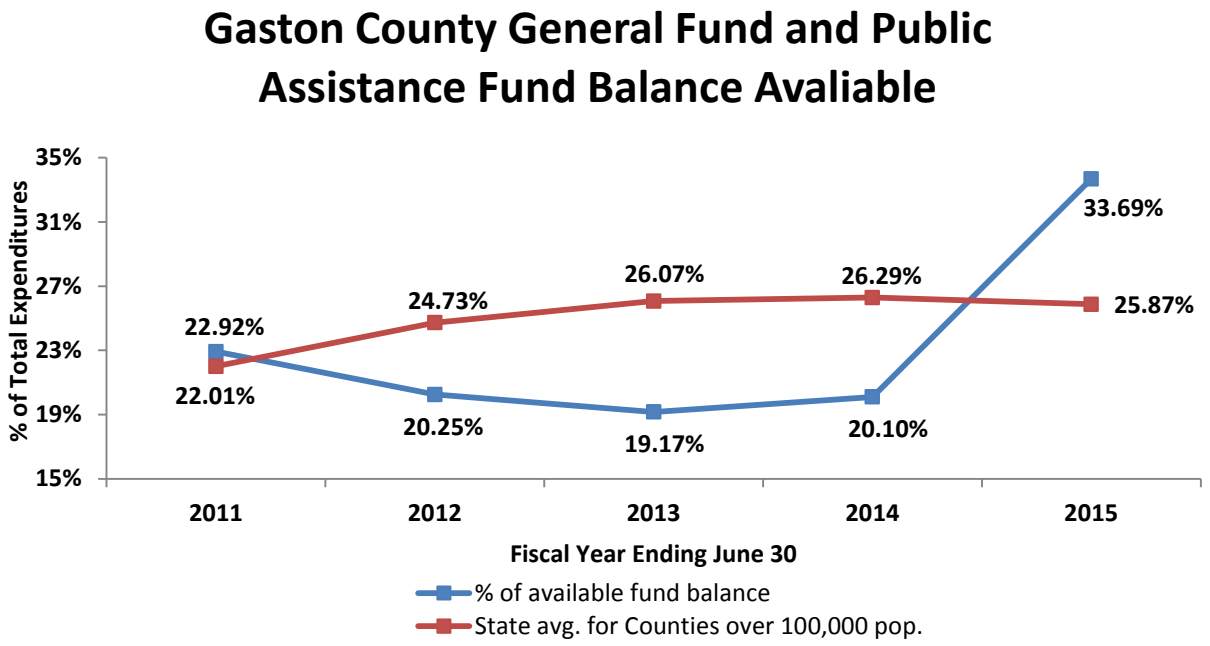
Sales tax is performing very well. As the economy continues to improve and as we experience more growth, our sales tax should continue to improve. Sales tax is projected to increase by over $1.1 million next year, an indicator of a strong economy that may help bolster our financial position. As mentioned earlier, there is also $920,000 in sales tax revenue budgeted in the capital fund that is reserved for future year economic development initiatives and a sewer project.

Fund Balance

The graph below illustrates our story over the last few years. In FY 2011 our available fund balance was a rather healthy 22.92%, and from FY 2011 through FY 2013, we decreased fund balance by 3.75 percentage points to 19.17%. Fund Balance slightly increased in FY 2014 to 20.10%, but keep in mind that this increase was actually a product of receiving almost $3.2 million in additional motor vehicle taxes from the State in FY 2014. Finally, in FY 2015 we increased fund balance to 33.69%; however, this increase was due to a onetime payment from CaroMont Health for the lease of hospital land in the amount of $20 million. The Board has since earmarked or spent $12.2 Million of the one-time revenues on one time capital projects around the county.



Our fund balance is and will remain over the 10% minimum that our adopted financial policies require, but we are losing ground to those counties in North Carolina with populations over 100,000 when controlling for the lease funds that have since been earmarked. The rating agencies pay particular attention not only to how our own revenues and expenditure align but also to how we compare to our state peer group.



As our peer counties have increased their available fund balance, our fund balance has continued to decline, in years other than FY 2014 and FY 2015 when we received one-time excess revenues that have since been spent.

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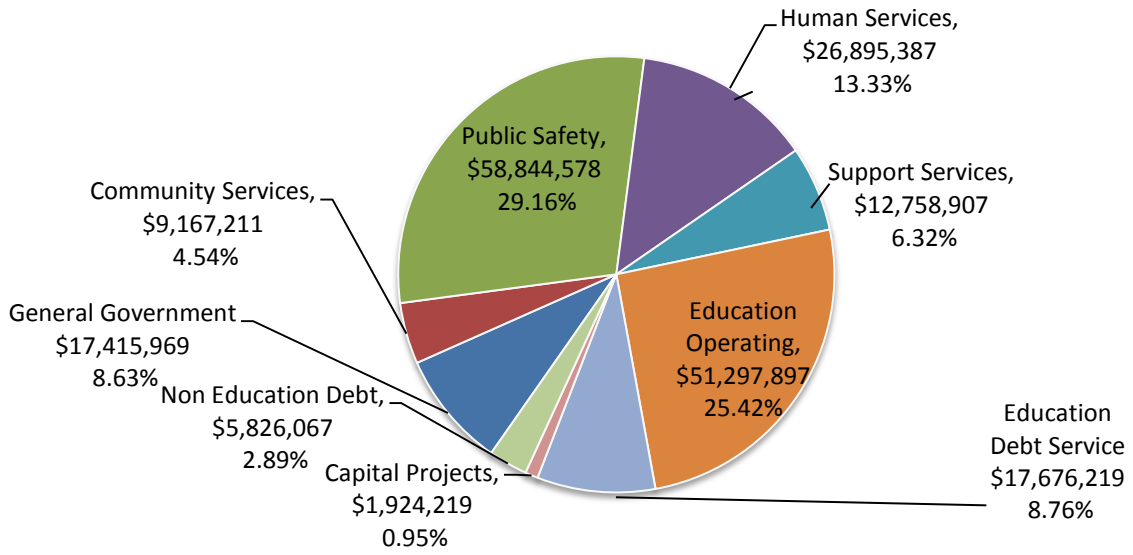
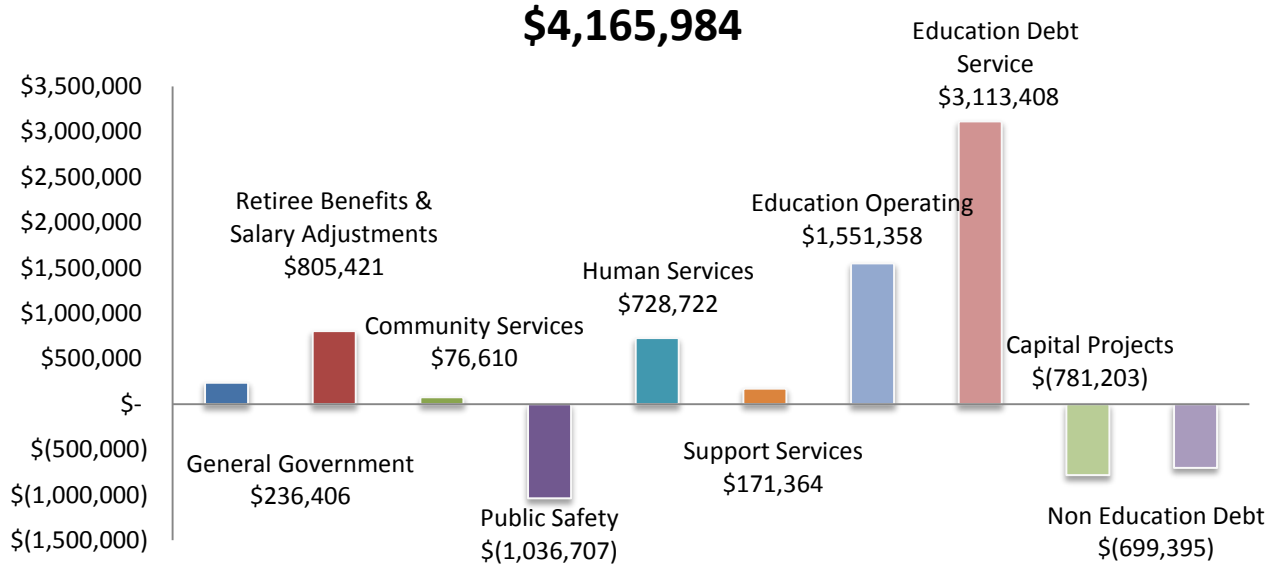
Where the Money Goes $201,806,454



Expenditures

The pie chart above indicates that Education, Public Safety, and Human Services constitute the largest portion of General Fund expenditures. These three functions account for over 76% of all County General Fund spending.

Recommended FY 17 Changes by Function
$4,165,984



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The Recommended Budget is projected to increase by $4,165,984 for next year. The largest increases are in Education ($4.67 million), Human Services ($728,722), and General Government ($1.04 million). The largest cut from FY 2016 to FY 2017 is the amount budgeted for fuel. Gas prices are expected to remain relatively stable during the next fiscal year. We have budgeted for some escalation; however, if drastic escalation occurs, in fuel prices or increased demand additional appropriations will be necessary.

Education

The chart below indicates an increase in school funding of $4,664,766. The majority of this increase can be seen in operating expenses and local debt service funding, with the minority of the increase in school resource officers. The county sold bonds in the amount of $55 million in order to build an elementary and middle school. The issuance results in increased education debt in the amount of $3.11 million for next fiscal year. School of excellence remains flat, and as a side note, school capital funding remains flat at $1,227,000.

School Funding	2016	2017	Variance	Percent Change
Operating	$ 43,816,704	$45,351,704	$1,535,000	3.50%
Debt Service - Local Funds	$ 12,613,954	$15,727,362	$3,113,408	24.68%
School Resource Officers	$ 1,036,756	$ 1,053,114	$ 16,358	1.58%
School of Excellence	$ 65,000	$ 65,000	$ -	
Total	**$ 57,532,414**	**$62,197,180**	**$4,664,766**	**8.11%**

The proposed budget consists of a flat operating budget for the college. Recurring capital increased to $697,219. This increase brings the college's capital funding to pre-recession levels. The one time funding last fiscal year for an Advanced Manufacturing Center is also absent for the FY 17 budget.

Gaston College Funding	2016	2017	Variance	Percent Change
Operating	$ 4,828,079	$ 4,828,079	$ -	
Debt Service - Local Funds	$ 1,946,658	$ 1,948,857	$ 2,199	0.11%
Recurring Capital	$ 453,219	$ 697,219	$ 244,000	53.84%
One-Time Capital	$ 500,000	$ -	$ (500,000)	-100.00%
Total	**$ 7,727,956**	**$ 7,474,155**	**$ (253,801)**	**-3.28%**

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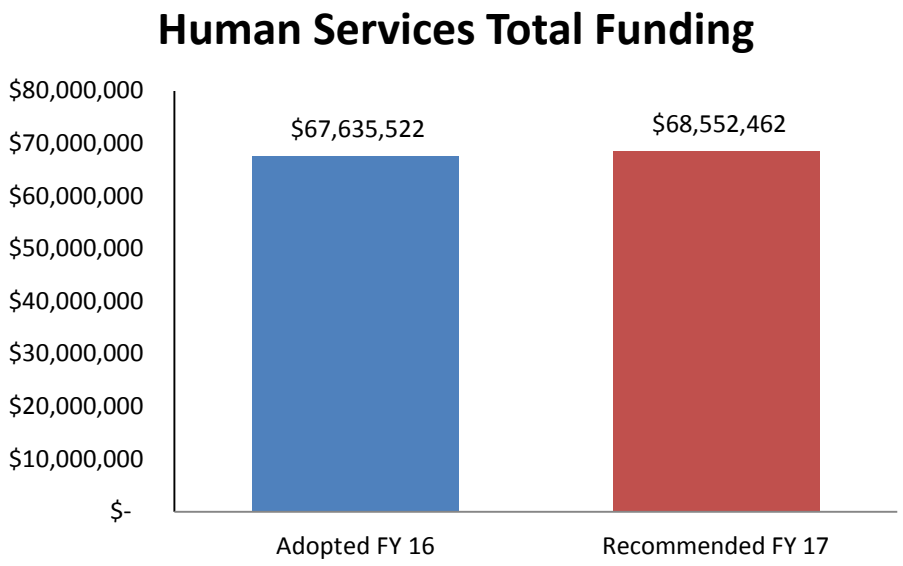
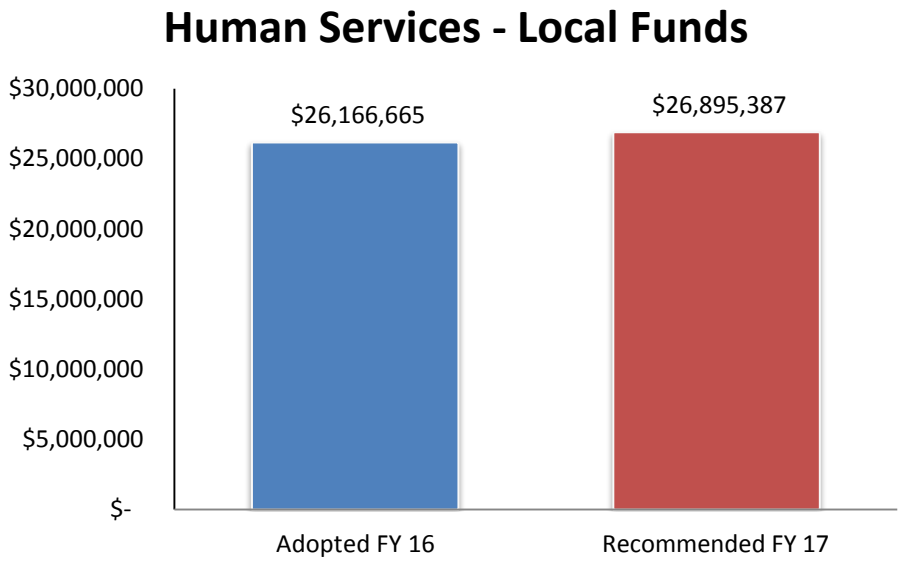
Human Services



Those departments that compose our Human Services departments total a proposed $68.55 million next year. While this number represents an increase of $916,940 or 1.36%, it is important to remember that not all of the growth in this function is funded by local dollars. Overall local county funding of the Human Services function is increasing by $728,722 or 2.78% next year.



The increase of $728,722 is attributed to the main agencies that deliver services for the County.

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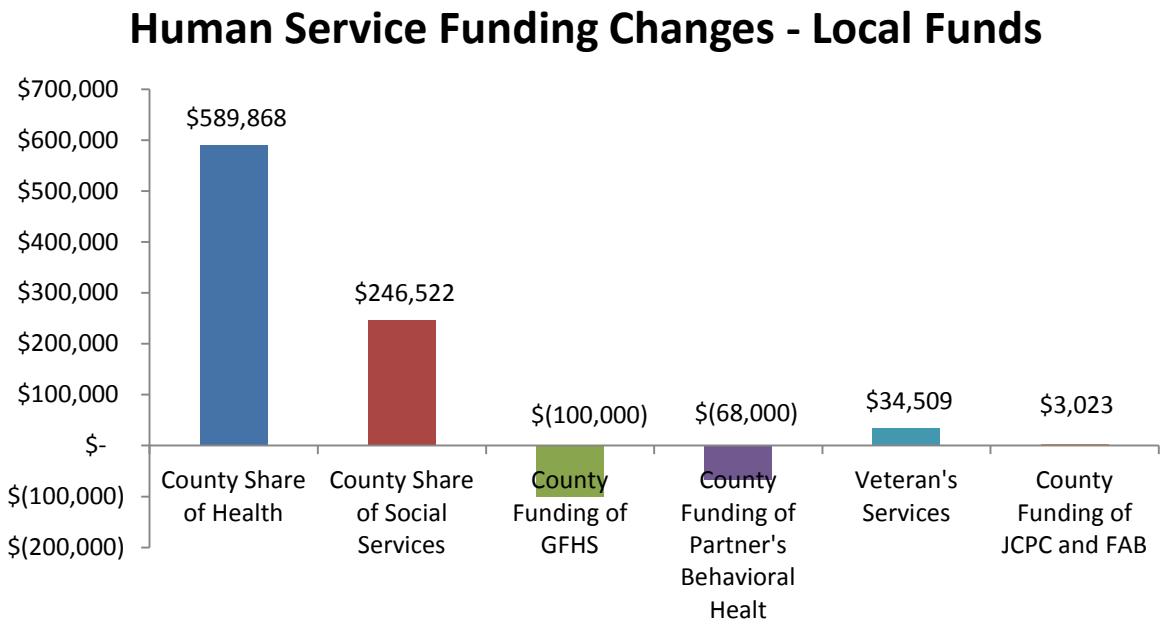
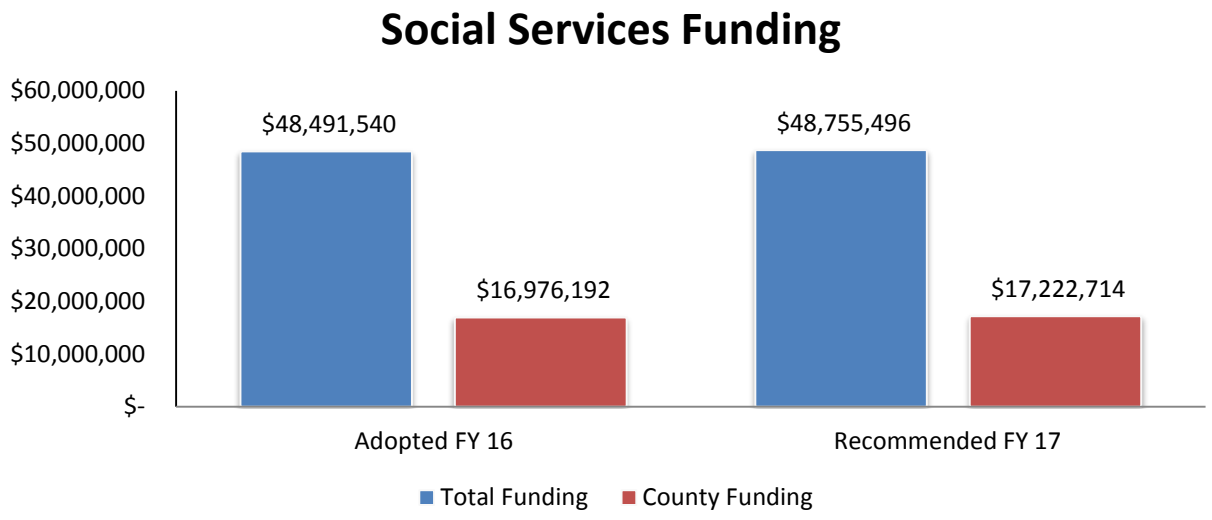


The county share of the Health Division is increasing by $589,868 and of Social Services Division by $246,522. These increases are mostly due to lost State and Federal funding that has now become the burden of the county.



Overall the Social Services operations are increasing by $263,956 or 0.54%. The county's share of the Social Services Division is increasing by $246,522 or 1.45%.

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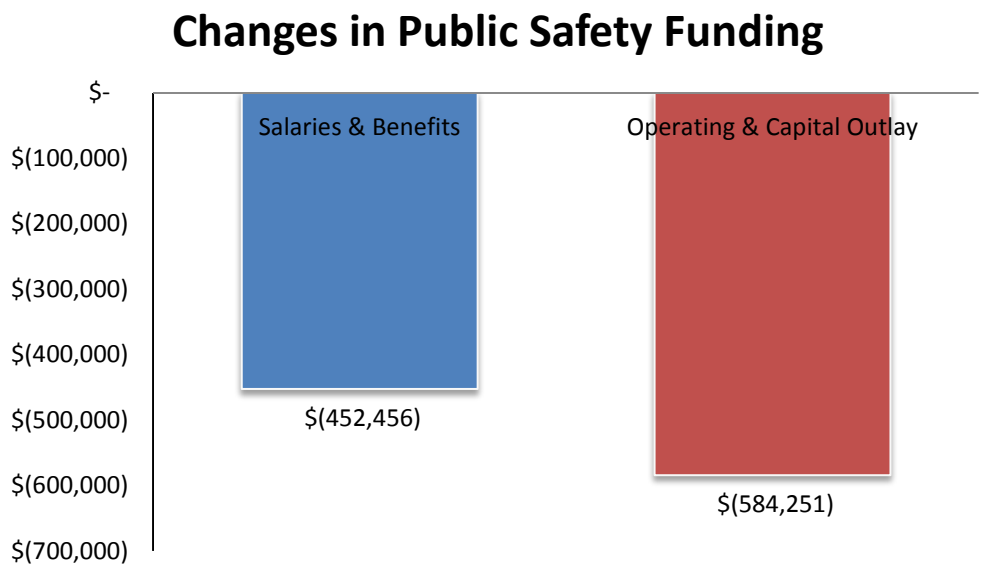
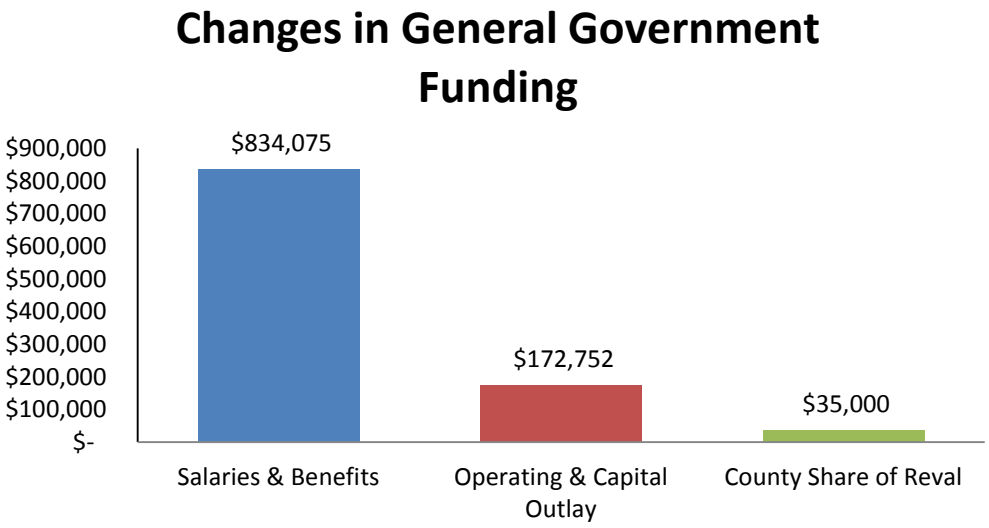
Public Safety



Salaries & Benefits for Public Safety employees are decreasing by $452,456 next year. Operating & Capital Outlay has decreased by $584,251. The decrease can mostly be attributed to lapsed salary; we have pulled out more than usual in this budget. We have budgeted for a 4.5% vacancy for the County Police, Telecommunications, GEMS and the Sheriff's Office. Budgeting for a vacancy this large will cause departments to monitor their hiring and to track payroll spending more closely. It is hoped that this vacancy rate has minimal impact to service delivery. Budgeting a larger vacancy rate is a tactic to help bring down the net cost of funding a 3% COLA for FY 2017. Also, as noted earlier, we have pulled out funding for fuel due to decreased prices. Finally, last year we spent over $600,000 for ruggedized laptops for public safety and that prior expenditure also contributes to the decrease this fiscal year.

General Government



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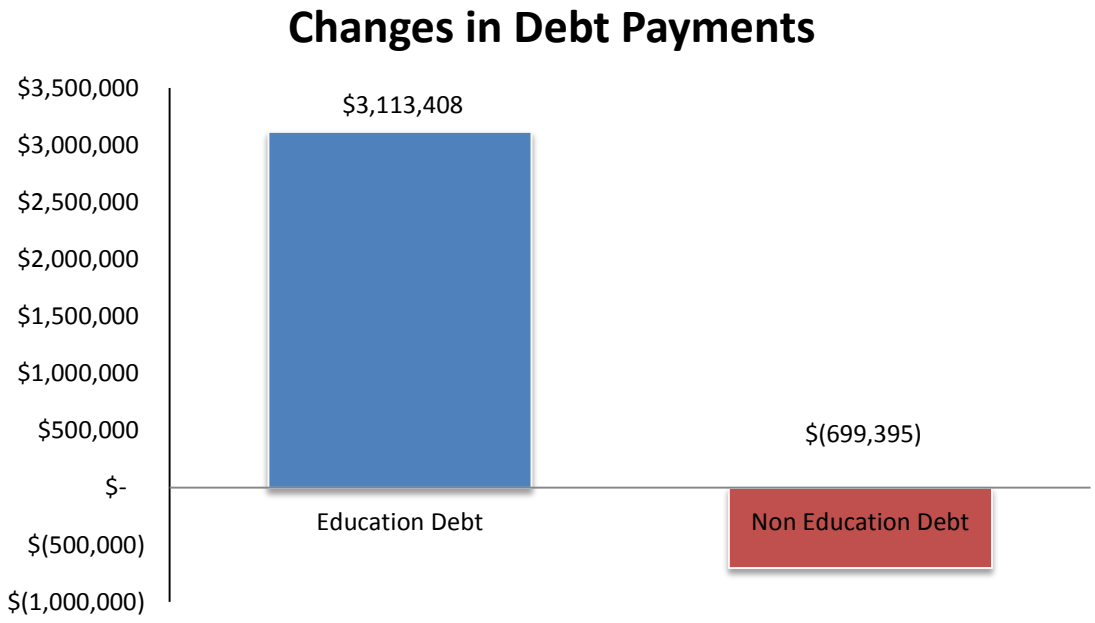
The largest increase for this function is in the Salaries & Benefits Category with an increase of $834,075; however, it is the General Government category that we budget for some of those items that are centrally allocated. A portion of the 3% COLA is centrally budgeted in a general government account that will be spread to other functions upon adoption and accounts for $805,421 of the increase in salaries & benefits.

Operating and Capital Outlay have increased by $172,752. The increase in operating is relatively modest and is a major accomplishment considering inflation.

Debt Service

The county sold bonds in the amount of $55 million in order to build an elementary and middle school. The issuance results in increased education debt in the amount of $3.11 million for next fiscal year. As a result of building the two schools, our debt service levels will continue to be elevated for the next three fiscal years; additional appropriations will be necessary until old debt retires and our debt service levels off. However, non-education debt is retiring and results in a decrease of $699,395.



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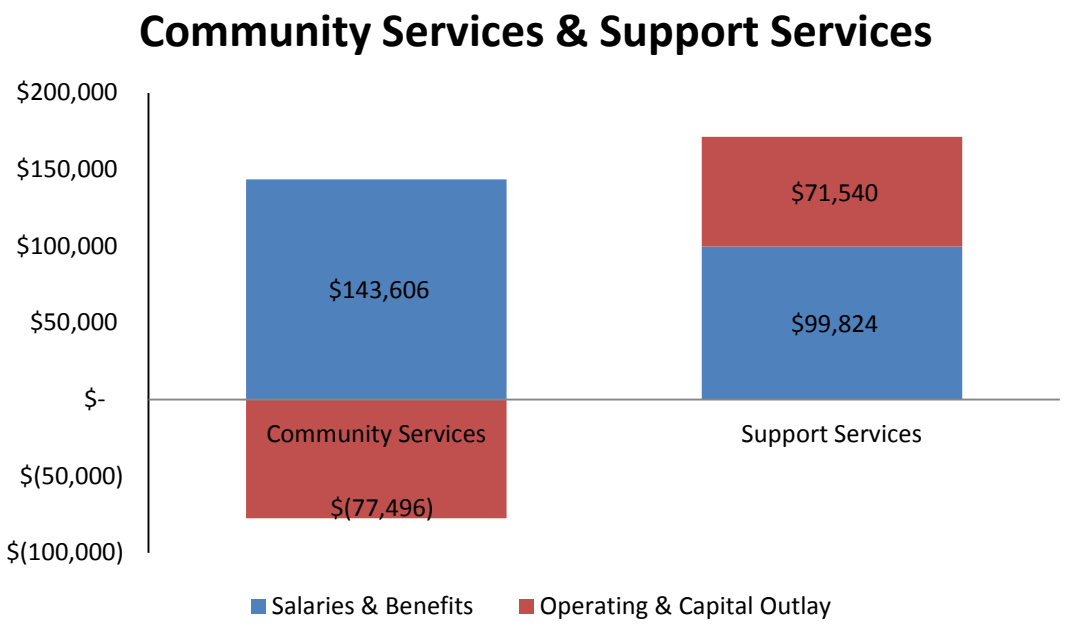
Community Services & Support Services



Overall, Community Services is increasing by $66,110, and Support Services is increasing by $171,364. .

Capital Projects

In addition to the capital funds mentioned for the school system and college, we have also funded a sewer project in McAdenville in the amount of $100,000 a year for the next five years. The Commissioners have also established $820,000 from increased sales tax to be earmarked for future economic development projects.

Future Challenges

Gaston County needs to make several major investments that have been delayed in this budget. These include a new public safety radio system and a range of infrastructure improvements, some of which will help to assure ADA compliance. Strategic investment in land for development is also needed in order to sustain economic growth. Once the new Animal Care and Enforcement facility is opened, increases in operating costs will need to be funded. Also, future capital needs for the school system are much needed and have been delayed over the past fiscal year. Finally, we are conducting a salary market study for employee compensation that will likely require substantial additional funding in order to bring our employees to market.

Note: The budget message is presented by the County Manager before budget adoption. Changes made by the Board of Commissioners are not reflected in this letter.

Next Steps

The Commission may wish to schedule budget work sessions between now and June 14, 2016 to review all facets of this budget.

The Gaston County Board of County Commissioners will hold its regularly scheduled Work Session on June 14, 2016, at 6:00 pm, in the Harley B. Gaston Jr. Public Forum in the Gaston County Courthouse. Immediately following the Work Session, the Board has scheduled a Special Meeting to hold a public hearing on the proposed budget, and the BOC may consider adoption of the Budget Ordinance at that time.

The budget can be viewed at the Main Library located at 1555 East Garrison Blvd, Gastonia NC 28054, at the Office of the Clerk to the Board located in the County Administration Building, 128 West Main Avenue, Gastonia NC 28053 or online at http://www.gastongov.com/.

Public comment is appreciated.

Respectfully submitted,

Earl Mathers

Earl Mathers
County Manager

Note: The budget message is presented by the County Manager before budget adoption.
Changes made by the Board of Commissioners are not reflected in this letter.

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Priorities for the Gaston County Board of Commissioners

WHEREAS, for decades, the Gaston County Board of Commissioners has worked to strengthen and diversify Gaston County's economy and to encourage the growth of safe and healthy communities; and,

WHEREAS, the Gaston County Board of Commissioners understands the need to be guided by clear priorities as it undergoes the process of affecting and establishing policy to ensure the goals and objectives of the Board are realized; and,

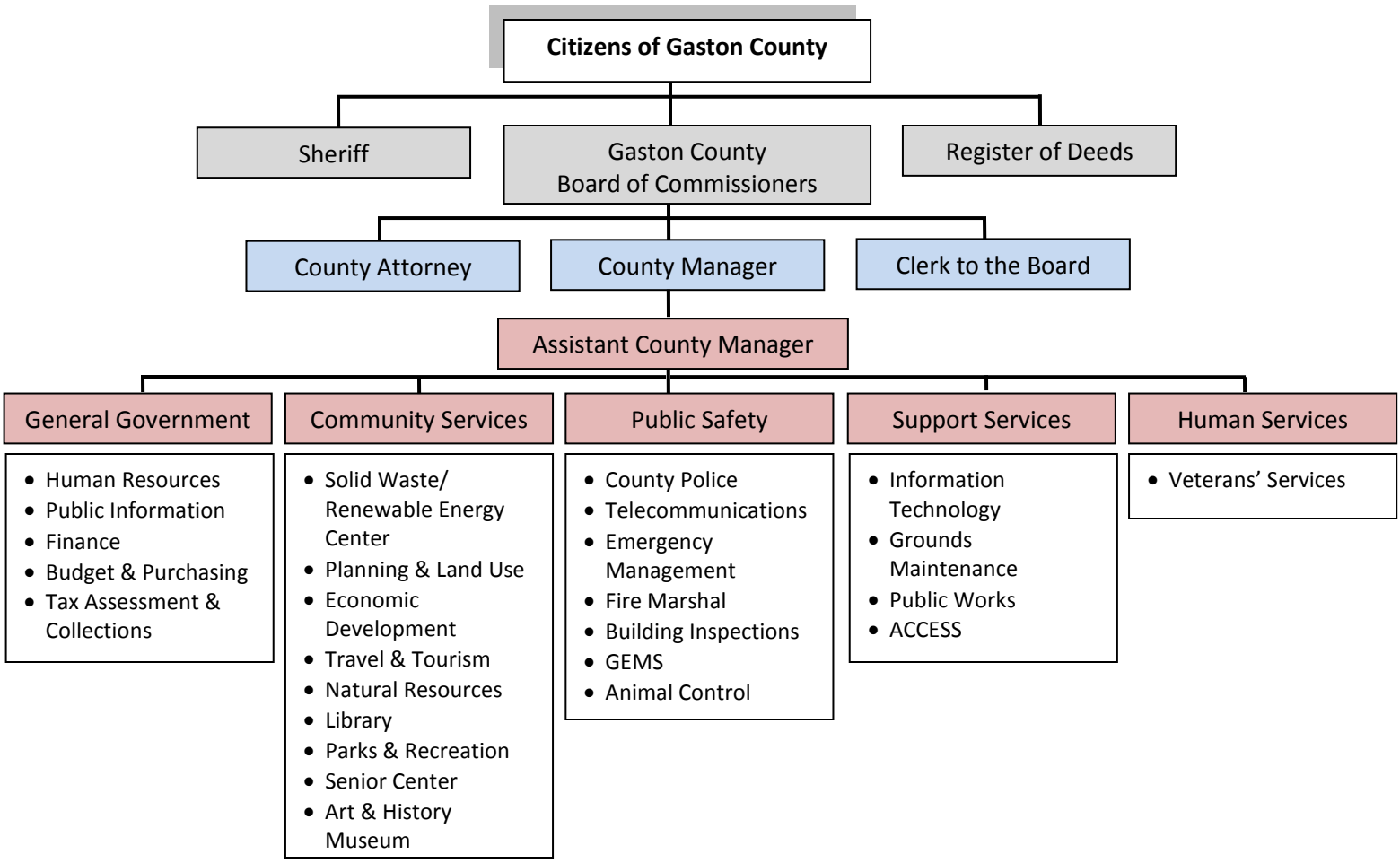
WHEREAS, the Board has identified job creation and economic development as an important guiding principle. Gaston County will be attractive for businesses and jobs through its investment in education, infrastructure development, transportation, cultural activities, center city development, and travel and tourism. Gaston County will provide a business-friendly environment that encourages lower taxes and less regulations for growth and stability; and,

WHEREAS, Gaston County will have an integrated education system, public and private, that brings together students, families, civic and business leaders to ensure all citizens get the education and training necessary for successful lives in an ever-changing world; and,

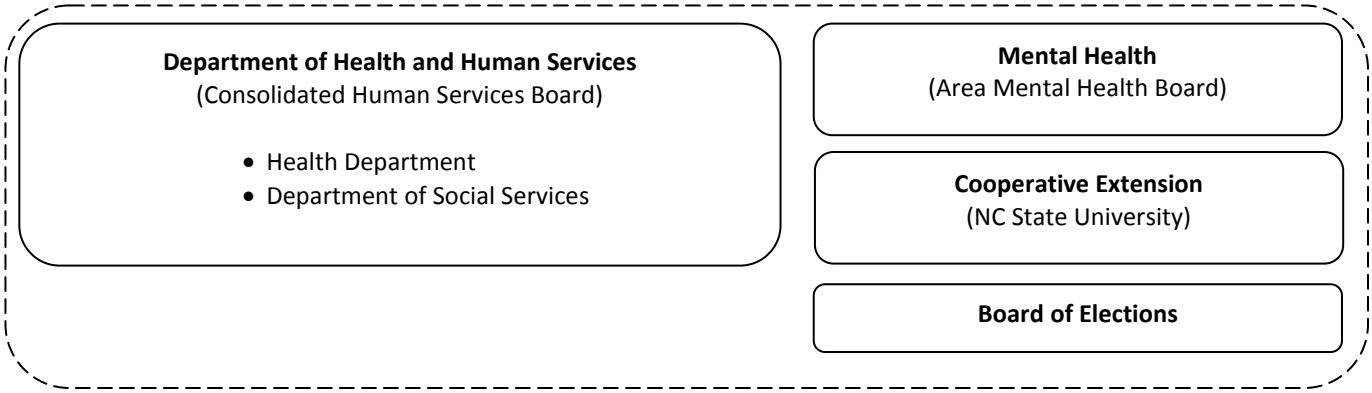
WHEREAS, the Board will collaborate and invest with our local hospital, health department, and parks and recreation to develop healthy communities, improve the health and longevity of our citizens, and improve the quality of life in Gaston County.

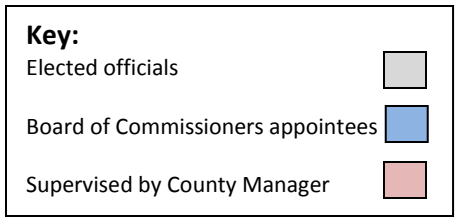
NOW, THEREFORE, BE IT RESOLVED the Gaston County Board of Commissioners does hereby establish the priorities of the Board as **Job Creation and Economic Development**, **Education**, **Healthy Communities**, **Public Safety**, and **Quality of Life**, and will further incorporate those priorities as a guideline for future policy decisions.

August 13, 2013



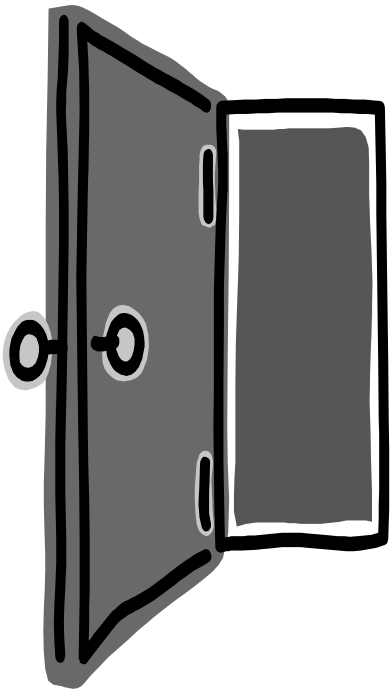
Quasi-county agencies over which the Board of Commissioners exercises budgetary and/or appointive control





Reader's Guide

Welcome



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

Feel free to contact the **Gaston County Budget & Purchasing Department** at (704)-866-3038 or via e-mail at matthew.rhoten@gastongov.com with your budget questions, as well as your comments about how we can improve this document.

What's in Here?

This document is divided into numerous sections. The *Budget Highlights* section immediately follows. Here you'll find basic information on what's included in Gaston County's budget.

The *Budget Preparation & Amendment* section is next. This section outlines the planning processes, budget procedures, and official actions that led to the adoption of the FY 2016-2017 budget.

Following the *Budget Preparation & Amendment* section is the *Budget Summary* section. This section provides numerous schedules of revenues and expenditures for the current and several previous fiscal years.

After the *Budget Summary* section, you'll find sections describing the county's revenues and expenditures, personnel changes, capital requests, fund balances, financial policies, and debt.

Next, you'll find profiles of Gaston County's departments, which comprise the largest section of this budget document. Gaston County's departments fall into the following function categories, each of which is divided into several departments:

- General Government
- Human Services
- Public Safety
- Community Services
- Education
- Support Services

On each department page you will find a profile describing the department, along with tables listing the department's budget information.

The **sources of funds** section of each department budget table identifies the amount of money received by a department from the federal and state governments, local, and other revenues. Local funds come from the property tax, unearmarked sales tax revenues, interest earnings, and so on.

The **expenditures** for each department are also presented in a summary format and include amounts budgeted for personnel costs, operational expenses, and outlays for major capital expenditures.

Figures in the ***2013-2104 Acutal and 2014-2015 Actual*** column list revenues and expenditures received or spent by the department in the noted fiscal years. The County's fiscal year begins on July 1 of each year and ends on June 30 of the following year.

The next column, ***2015-2016 Adopted*** lists the budgeted revenues and expenditures as adopted by the Board of Commissioners for the 2015-2016 fiscal year. As of the date of publication, actual expenditures and revenues amounts for FY 2015-2016 were not available.

The ***2016-2017 Requested*** column lists the expenditure amounts requested by the individual departments. It is common for some amounts in the ***Requested*** column to be different from amounts in the ***Recommended*** column, sometimes substantially higher or lower. This is because the budget process is dynamic up to the date of the budget presentation. For instance, some requests such as fuel and utilities expenses and debt payments are calculated centrally by the Budget Department. Between the ***Requested*** and the ***Recommended*** phases of the budget process, projections for these expenditures are often refined and therefore changed in the ***Recommended*** phase to reflect the more accurate projections.

The ***2016-2017 Recommended*** column lists the expenditure and revenue amounts proposed by the County Manager for the 2016-2017 fiscal year.

The ***2016-2017 Adopted*** column lists the expenditure and revenue amounts the Board of Commissioners adopted for the 2016-2017 fiscal year.

The **% Change** column indicates by what percentage the expenditures or sources of funds figures changed from ***2015-2016 Adopted*** to ***2016-2017 Adopted***.

Also on the department pages you'll find descriptions of the department, a discussion of the department's budget highlights, a list of goals and objectives, and a table showing performance measurement data totals for the past four fiscal years.

Finally, at the end of this document you'll find a glossary of technical terms used in this document, as well as the budget ordinance and fee schedule.

Preparing the FY 2016 - 2017 Budget

The budget presented herein is for the 2016-2017 fiscal year, which will begin on July 1, 2016 and will conclude on June 30, 2017. Preparations for this budget began in July 2015.

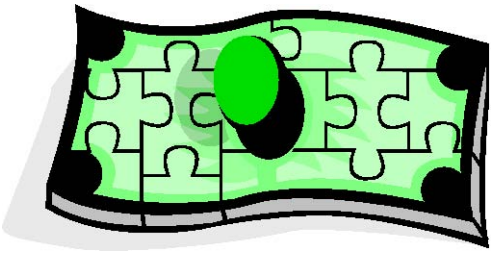
From July 2015 through March 2016, budget staff and department heads outlined priorities, identified programs, calculated program costs, and scored all programs for the priority based budget process.

In late November, Budget staff prepared estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service. Budget staff periodically reassessed these estimates leading up to the May 2016 Recommended Budget presentation. Also, from December until early March, budget staff met with department directors to review their budget requests.

In February 2016, departments turned in their requests for vehicles, computers, telephones/fax, and new positions.

Budget staff reviewed departments' requests starting in February. In January, the Board of Commissioners held its annual planning session to provide direction on the budget process as well as listening to a presentation concerning integrating Priority Based Budgeting into the budget preparation process. Also, at the annual planning session, department heads were asked to discuss program successes and also department concerns.

The Manager's recommended budget was presented to the Board of Commissioners on May 24, 2016. The calendar on the following page outlines the major steps Gaston County took in preparing the FY 2016-2017 budget.



Budget Calendar

Date	Item Due
October 2015	Departments updated Priority Based programs
	Budget staff updated PBB model and open for peer review
January 2016	Budget system open for departmental requests
	Budget staff projections for next fiscal year's revenues and non-discretionary expenditures
	Ongoing budget staff meetings with department directors to go over budget requests
	Budget staff begin review of department's requests
	Board of Commissioners annual planning session
February 2016	Department vehicles, equipment, capital, and new personnel requests
March 2016	Budget staff continue reviewing departments' requests and develop recommended funding levels
	Budget system closed for requests
	County Manager review of budget requests
April 2016	Department request for changes in the fee schedule
May 2016	Presentation of the County Manager's recommended budget
	Copy of the recommended budget is filed with the Clerk of the Board of Commissioners for public inspection

Amending the Budget

The county's adopted budget may be amended only as authorized in Section VII of the Budget Ordinance. The Budget and Finance Departments review all budget change requests, afterwards forwarding them to the Office of the County Manager for final approval. The Board of Commissioners must approve all budget amendments that transfer money between funds. Line item amendments are authorized only with the approval of the Board of Commissioners as required by law. The County Manager, however, is authorized to transfer monies in the amount of up to $25,000 from one line item appropriation to another within the same fund and department in accordance with provisions of G.S. 159-15.

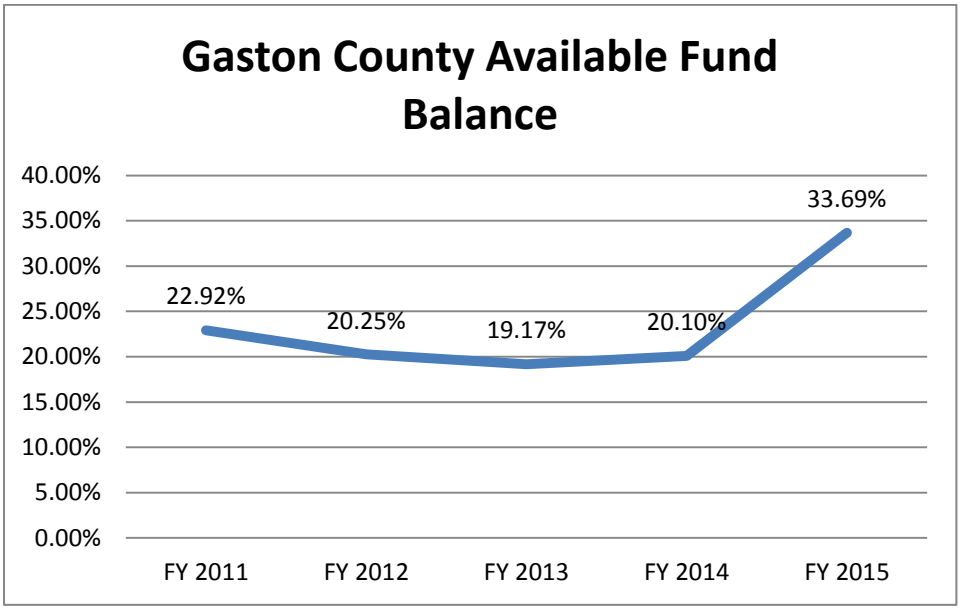
In compliance with Board of Commissioners Resolution 2003-321, upon making such transfers, the Manager shall forward them to the Clerk to the Board on or before the agenda deadline for the next regular scheduled Board of Commissioners meeting so that the transfers can be placed in the agenda and recorded in the minutes of the meeting. Budget change requests included in the agenda are for information purposes and will not be discussed by the Board at the meeting unless a budget change request pertains to a resolution that is on the Board's agenda for that meeting. Nothing in this resolution in any way affects the County Manger's authority to make budget transfers by the amount provided in the Budget Ordinance.

The County Manager is authorized to make transfers between departments for certain nondiscretionary accounts for which budget requests are calculated centrally rather than by the department director, specifically: gasoline and diesel fuel, rent of equipment, vehicle maintenance, telephone expenditures, communications equipment maintenance, utilities expenditures, janitorial and lawn maintenance services, lease-purchased vehicles and equipment, and the central purchases and usage accounts for vehicle parts, tires, gasoline and diesel fuel, central supplies, and postage, and for salaries and benefits.

FY 2016 – 2017 Gaston County Budget
$284,384,644

Budget Summary-All Funds Net of Transfers

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues	244,882,435	260,070,187	265,877,067
Fund Balances[1]	36,213,524	19,404,105	18,471,577
	281,095,595	279,474,292	284,384,644
Expenditures	258,165,642	279,474,292	284,384,644



Budget Highlights

- ***Significant changes in expenditures from FY 2015-2016 to FY 2016-2017 include:***

- **General Fund – Net Budget Overview**
  - $760,652 Increase in County share of Health Division of DHHS
  - -$226,954 Decrease in Election's line items (only one election)
  - $206,427 Replacement of 5 GEMS vehicles (3 Ambulances, 1 QRV, 1 SUV)
  - $73,450 Chronic Care Management & Functional Management Care
  - $37,832 Additional Investment Grant Payouts

[1] Excess fund balance appropriated was due to the Caromont Agreement (BOC Resolution # 2015-083).

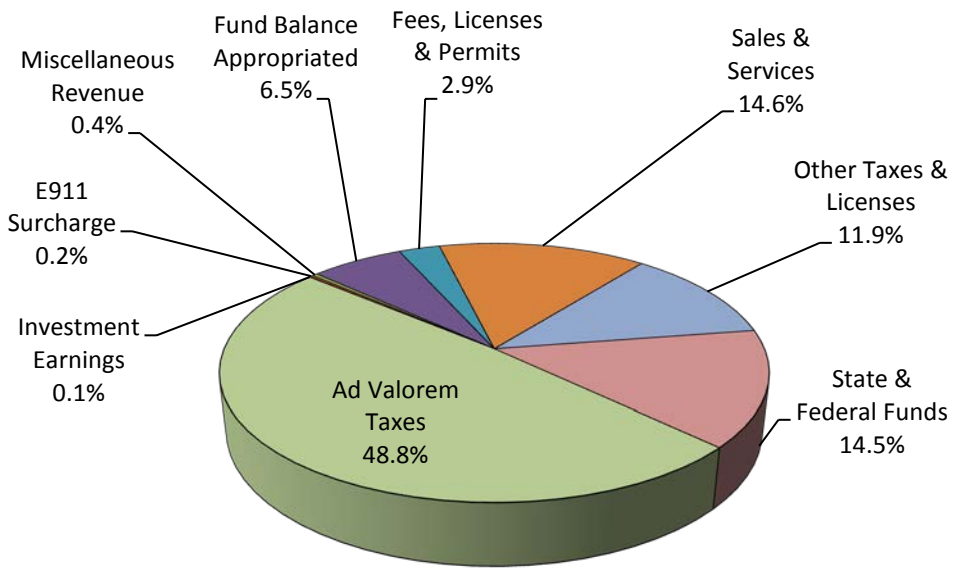
- $710,083 Increase in Salaries of 3%

- **Public Assistance Fund Overview**
  - $466,294 Increase in Salaries and Benefits - due to 3% increase and 1 FTE.
  - $100,913 Increase in Medicaid Transportation
- **Non-Major Special Revenue Fund Overview**
  - -$57,074 Decrease in funds for Volunteer Fire Departments
  - -$8,516 Travel and Tourism decrease
- **Capital Fund Overview**
  - $1,227,000 Fund capital needs for schools
  - $820,000 Fund future EDC projects
  - $697,219 Fund capital needs for Gaston College
  - $250,000 Funds Public Works project to replace HVAC units at Courthouse & Social Services building.
  - $100,000 Phase II South Fork Sewer Project
- **Solid Waste Fund Overview**
  - $52,381 Increase for 4 vehicles (2- Landfill & 2- Renewable Energy Plant)
  - $10,359 Increase in banking fees associated with credit card machines
  - $5,000 Increase in motor fuels & lubricants

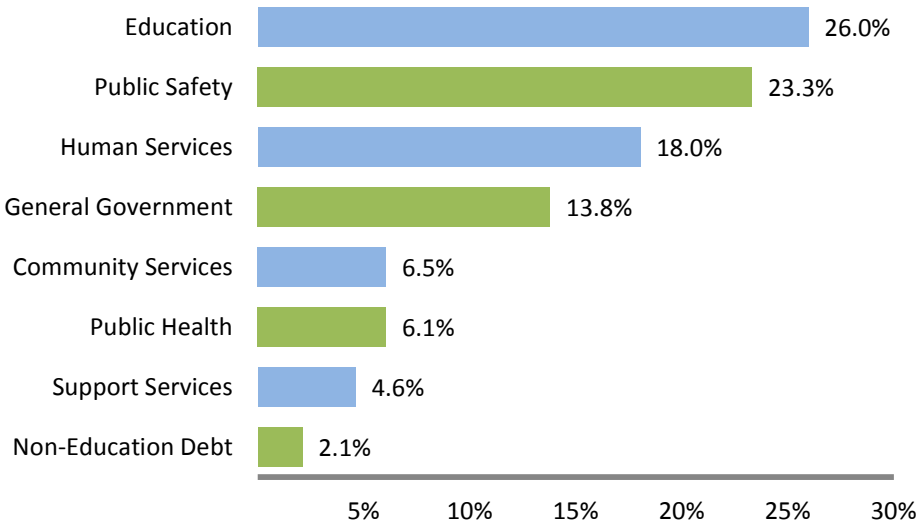
- ***Significant changes in revenues from FY 2015-2016 to FY 2016-2017 include:***

- **General Fund – Net Budget Overview**
  - -$50,000 Decrease in Garnishment Fees Revenue
- **Non-Major Special Revenue Funds Overview**
  - $35,000 Increase in County funding of revaluation
  - $140,484 Increase in Hotel/Motel Occupancy Tax
- **Capital Fund Overview**
  - -$531,203 Decrease in transfers from General Fund
- **Solid Waste Fund Overview**
  - -$135,924 Decrease budgeted in tipping fees
  - $40,000 Increase budgeted for Green Box revenues
  - $29,330 Increase budgeted for electricity sales
- **Fund Balance Appropriated**
  - $18,191,142 Fund Balance from the General Fund appropriated

Where the Money Comes From



Where the Money Goes



Give us a call!			
ACCESS	704-866-3206	Marriage Licenses	704-862-7687
Animal Control	704-922-8677	Mental Health Services	704-842-6359
Birth Certificates	704-862-7687	Museum	704-922-7681
Child Abuse and Neglect	704-862-7555	Parks and Recreation	704-922-2160
Cooperative Extension	704-922-2111	Public Information	704-866-3141
County Commission	704-866-3196	Real Estate Recording	704-862-7681
County Manager	704-866-3100	Recycling	704-922-7729
Death Certificates	704-862-7687	Sheriff	704-869-6800
Domestic Violence Hotline	704-852-6000	Social Services	704-862-7500
Economic Development	704-825-4046	Solid Waste	704-922-0267
Elections	704-852-6015	Substance Abuse Services	704-842-6359
Emergency - Police/Fire/GEMS	9-1-1	Tax Appraisal	704-866-3158
Fire Marshal	704-866-3350	Tax Collection	704-866-3158
Gaston Natural Resources	704-922-4181	Veterans Services	704-866-3606
Health Department	704-853-5000	Voter Registration	704-852-6015
Library - Main Branch	704-868-2164	Zoning	704-866-3075

Balanced Budget Requirement

North Carolina law requires cities and counties to adopt a balanced budget at the start of each fiscal year. According to G.S. 159-8, “A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.” Gaston County’s FY 2015-2016 budget is balanced in accordance with the law.

Understanding “Net County Budget”

Several budget schedules in this document refer to the budget “net of transfers.” Transfers are dollars in the budget that are moved from one fund to another fund. Transfers of dollars between funds does not result in additional spending, but the total, or “gross,” budget would count these as expenditures within both of the funds, resulting in double counting. In order to avoid overstating the true cost of providing services, budget figures net of transfers are included in the budget schedules.

ADOPTED FY 2016 - 2017 BUDGET SUMMARY

$284,348,644

Summary of Revenues and Expenditures, Excluding Transfers

Sources of Funds:	General Fund*	Public Assistance Fund	Special Revenue Funds	Debt Service Funds	Capital Fund	Enterprise Fund	Self-Insurance Fund	TOTAL
Ad Valorem Taxes	134,941,500	-	4,541,012	-	-	-	-	139,482,512
Other Taxes & Licenses	31,728,153	-	806,643	-	920,000	290,000	-	33,744,796
Restricted Intergovernmental	6,745,956	31,271,326	-	3,081,315	-	10,000	-	41,108,597
Fees, Licenses & Permits	2,037,770	-	-	-	-	6,135,739	-	8,173,509
Sales & Services	17,779,662	10,700	83,693	-	-	1,930,330	21,682,091	41,486,476
E911 Surcharge	-	-	736,203	-	-	-	-	736,203
Investment Earnings	75,000	-	-	-	-	-	-	75,000
Miscellaneous Revenue	825,494	186,480	-	-	-	58,000	-	1,069,974
Installment Purchases	-	-	-	-	-	-	-	-
Bond Proceeds-Local	-	-	-	-	-	-	-	-
State School Bond Proceeds	-	-	-	-	-	-	-	-
Fund Balance Appropriated	18,090,994	61,653	318,930	-	-	-	-	18,471,577
Total Revenues & Balances	**212,224,529**	**31,530,159**	**6,486,481**	**3,081,315**	**920,000**	**8,424,069**	**21,682,091**	**284,348,644**
Appropriations:								
General Government	16,527,109	-	210,000	-	820,000	-	21,682,091	39,239,200
Community Services	9,241,363	-	806,643	-	100,000	7,063,562	-	17,211,568
Human Services	19,786,567	48,752,873	-	-	-	-	-	68,539,440
Education	51,384,897	-	-	18,808,677	1,924,219	-	-	72,117,793
Public Safety	59,355,122	-	5,596,145	-	-	1,360,507	-	66,311,774
Support Services	12,820,252	-	83,693	-	250,000	-	-	13,153,945
Debt Service	-	-	-	7,774,924	-	-	-	7,774,924
Total Appropriations	**169,115,310**	**48,752,873**	**6,696,481**	**26,583,601**	**3,094,219**	**8,424,069**	**21,682,091**	**284,348,644**

* General Fund and Health Fund financial data are aggregated to ensure consistency with the county's Comprehensive Annual Financial Reports.

ADOPTED FY 2016 - 2017 BUDGET SCHEDULE

Total Gaston County Recommended Budget for FY 2016 - 2017, Excluding Transfers
All Funds Except Internal Service Fund

REVENUES BY TYPE

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
Property Taxes	140,402,313	136,527,337	139,482,512	139,482,512	139,482,512	2.2%
Sales Taxes	30,781,558	29,720,000	32,220,000	31,740,000	31,740,000	6.8%
Other Taxes	1,049,888	955,159	1,096,643	1,096,643	1,096,643	14.8%
Sales, Services, & Fees	20,540,475	41,321,015	38,680,764	41,411,476	41,486,476	0.4%
Fees, Licenses, & Permits	9,636,811	8,076,917	7,119,500	8,173,509	8,173,509	1.2%
State of North Carolina	11,130,281	11,172,718	10,203,724	10,749,485	10,749,485	-3.8%
Federal Programs	26,737,239	29,836,315	28,580,927	30,423,388	30,359,112	1.8%
Excise Tax	724,130	675,000	908,153	908,153	908,153	34.5%
E911 Surcharge	729,724	715,511	736,203	736,203	736,203	2.9%
Installment Purchases	1,713,854	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Investment Earnings	156,854	75,000	75,000	75,000	75,000	0.0%
Miscellaneous Revenue	1,279,309	995,215	933,245	1,069,974	1,069,974	7.5%
Fund Balance Appropriated	36,213,524	19,404,105	27,891	18,191,142	18,471,577	-4.8%
TOTAL REVENUES & BALANCES:	**281,095,959**	**279,474,292**	**260,064,562**	**284,057,485**	**284,348,644**	**1.7%**

EXPENDITURES BY FUNCTION & DEPARTMENT

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
GENERAL GOVERNMENT						
Commissioners & Clerk	753,949	799,684	1,025,509	1,007,377	1,011,836	26.5%
County Manager	489,884	614,256	516,155	520,885	527,240	-14.2%
Human Resources	919,667	1,203,919	1,272,498	1,288,224	1,299,116	7.9%
Human Relations	39,797	50,000	50,000	50,000	50,000	0.0%
Public Information	411,918	289,138	379,328	300,446	303,480	5.0%
Finance	1,001,488	1,243,155	1,260,219	1,326,515	1,340,356	7.8%
Budget & Purchasing	583,193	472,449	564,192	569,650	575,833	21.9%
Tax Assessment & Collections	3,692,432	4,024,470	4,020,101	4,018,197	4,069,943	1.1%
Property Revaluation	334,636	175,000	210,000	210,000	210,000	20.0%
County Attorney	377,929	399,361	402,008	404,150	409,174	2.5%
Law Library	1,633	6,162	6,162	6,162	6,162	0.0%
Board of Elections	972,530	1,040,318	811,988	809,555	813,364	-21.8%
Register of Deeds	1,110,102	1,188,469	1,206,337	1,193,794	1,204,128	1.3%
Retiree Benefits	3,705,674	4,690,593	4,690,593	5,496,014	4,726,477	0.8%
Health Insurance Administration	20,751,959	21,682,091	21,682,091	21,682,091	21,682,091	0.0%
Non-Departmental	(410,520)	177,168	177,168	1,035,000	1,010,000	470.1%
GENERAL GOVERNMENT TOTAL:	**34,736,273**	**38,056,233**	**38,274,349**	**39,918,060**	**39,239,200**	**3.1%**

Budget Summary

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
COMMUNITY SERVICES						
Solid Waste	6,305,545	6,457,603	5,335,852	5,234,232	5,234,232	-18.9%
Renewable Energy Center	1,041,969	1,800,050	1,796,044	1,829,330	1,829,330	1.6%
Division of Forestry	83,891	77,892	95,650	96,877	96,877	24.4%
Planning & Land Use	892,113	974,205	1,089,865	994,831	1,005,642	3.2%
Economic Development	1,231,885	1,179,491	1,184,473	1,188,494	1,197,441	1.5%
Travel & Tourism	409,858	815,159	804,337	806,643	806,643	-1.0%
NC Cooperative Extension	523,341	512,520	507,416	511,539	512,162	-0.1%
Farm Service Agency	8,910	9,122	9,122	10,156	10,156	11.3%
Natural Resources	622,750	679,787	728,144	728,610	736,727	8.4%
Library	3,824,767	4,074,453	4,140,601	4,016,073	4,051,335	-0.6%
Regional Library	-	-	-	-	-	-
Parks & Recreation	1,141,192	1,022,472	8,177,008	906,674	910,269	-11.0%
Senior Center	180,353	182,659	195,910	186,898	188,221	3.0%
Historic Preservation	6,371	5,000	5,000	5,000	5,000	0.0%
Art & History Museum	440,211	503,000	525,344	522,059	527,533	4.9%
Water & Sewer	(8,000)	-	-	100,000	100,000	-
COMMUNITY SERVICES TOTAL:	**16,705,156**	**18,293,413**	**24,594,766**	**17,137,416**	**17,211,568**	**-5.9%**

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
HUMAN SERVICES						
Health Department	15,921,808	16,468,517	17,566,352	17,229,169	17,229,169	4.6%
Gaston Family Health Services	644,872	544,872	444,872	444,872	444,872	-18.4%
Mental Health	952,300	952,300	1,646,550	884,300	884,300	-7.1%
Department of Social Services	40,300,551	48,491,540	49,192,656	48,755,496	48,752,873	0.5%
Veterans Services	278,619	342,083	375,881	376,592	379,927	11.1%
Youth Services	679,079	691,010	701,010	694,033	680,299	-1.6%
Gaston Skills	145,200	145,200	168,000	168,000	168,000	15.7%
HUMAN SERVICES TOTAL:	**58,922,429**	**67,635,522**	**70,095,321**	**68,552,462**	**68,539,440**	1.3%

Budget Summary

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
EDUCATION						
Gaston County Schools:						
Operating	43,816,704	43,816,704	51,191,704	45,351,704	45,351,704	3.5%
School Resource Officers	898,929	1,036,756	1,053,114	1,053,114	1,053,114	1.6%
School of Excellence	55,000	65,000	65,000	65,000	65,000	0.0%
Capital	2,032,922	1,227,000	5,225,000	1,227,000	1,227,000	0.0%
Total Gaston County Schools:	**46,803,555**	**46,145,460**	**57,534,818**	**47,696,818**	**47,696,818**	3.4%
						-
Gaston College:						-
Operating	4,746,923	4,828,079	5,102,988	4,828,079	4,915,079	1.8%
Capital	1,243,871	953,219	1,065,000	697,219	697,219	-26.9%
Total Gaston College:	**5,990,794**	**5,781,298**	**6,167,988**	**5,525,298**	**5,612,298**	-2.9%
EDUCATION TOTAL:	**52,794,349**	**51,926,758**	**63,702,806**	**53,222,116**	**53,309,116**	**2.7%**

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
PUBLIC SAFETY						
County Police	13,607,786	14,249,866	14,652,296	14,174,134	14,330,041	0.6%
Telecommunications	4,655,847	5,544,427	5,802,769	5,786,471	5,828,885	5.1%
Sheriff	18,362,279	19,942,361	21,671,174	20,386,277	20,567,226	3.1%
Law Enforcement Special Allowance	495,597	547,947	575,058	575,058	583,648	6.5%
Juvenile Detention Home	213,012	275,000	275,000	275,000	275,000	0.0%
Emergency Management	433,065	269,005	269,278	270,916	272,783	1.4%
Fire Marshal	770,806	965,749	936,602	963,070	967,682	0.2%
Building Inspections	1,277,024	1,388,371	1,352,758	1,360,507	1,360,507	-2.0%
Medical Examiner	152,880	215,370	215,370	215,370	215,370	0.0%
GEMS	10,786,862	12,093,823	14,536,749	12,195,743	12,296,773	1.7%
Rescue Squads	2,250,834	2,474,852	2,842,149	2,494,293	2,494,293	0.8%
Animal Control	1,646,737	2,898,971	1,935,710	1,933,024	1,948,199	-32.8%
Volunteer Fire Departments	5,158,746	4,598,086	4,554,731	4,541,012	4,541,012	-1.2%
Pretrial Services	590,355	765,628	630,355	630,355	630,355	-17.7%
PUBLIC SAFETY TOTAL:	**60,401,829**	**66,229,456**	**70,249,999**	**65,801,230**	**66,311,774**	**0.1%**

Budget Summary

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	% Change
SUPPORT SERVICES						
Information Technology	3,786,781	4,493,424	4,939,589	4,836,797	4,876,949	8.5%
Grounds Maintenance	515,207	626,882	681,103	629,556	629,556	0.4%
Public Works	5,154,348	6,157,811	6,259,671	5,637,509	5,908,559	-4.0%
Access	1,341,452	1,789,426	1,737,495	1,738,738	1,738,881	-2.8%
SUPPORT SERVICES TOTAL:	**10,797,788**	**13,067,543**	**13,617,858**	**12,842,600**	**13,153,945**	**0.7%**
EDUCATION DEBT SERVICE:	**15,194,310**	**15,791,048**	**18,808,677**	**18,808,677**	**18,808,677**	**19.1%**
NON-EDUCATION DEBT SERVICE:	**8,613,507**	**8,474,319**	**8,474,319**	**7,774,924**	**7,774,924**	**-8.3%**
TOTAL REVENUES & FUND BALANCES:	**281,095,959**	**279,474,292**	**260,064,562**	**284,057,485**	**284,348,644**	**1.7%**
TOTAL EXPENDITURES:	**258,165,642**	**279,474,292**	**307,818,095**	**284,057,485**	**284,348,644**	**1.7%**

Budget Summary

FUND SUMMARIES

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	$ Change
GOVERNMENTAL FUNDS						
GENERAL FUND						
Means of Financing						
Ad Valorem Taxes	135,954,629	131,929,251	134,941,500	134,941,500	134,941,500	3,012,249
Other Taxes and Licenses	31,505,687	30,395,000	32,220,000	31,728,153	31,728,153	1,333,153
Restricted Intergov't Rev	7,229,057	6,551,732	4,800,195	6,745,956	6,745,956	194,224
Fees, Licenses & Permits	3,362,593	3,205,764	644,500	2,037,770	2,037,770	(1,167,994)
Sales & Services	18,498,381	17,700,204	15,086,973	17,704,662	17,779,662	79,458
E911 Surcharge	-	-	-	-	-	-
Investment Earnings	90,435	75,000	75,000	75,000	75,000	-
Miscellaneous Revenue	21,600,449	702,294	688,765	825,494	825,494	123,200
Installment Purchases	1,713,854	-	-	-	-	-
Operating Transfers In	8,974,042	6,515,008	-	7,104,876	7,104,876	589,868
Fund Balance Appropriated	6,945,162	17,034,734	-	17,872,212	18,090,994	1,056,260
	235,874,290	**214,108,987**	**188,456,933**	**219,035,623**	**219,329,405**	**5,220,418**
Estimated Requirements						
Salaries & Benefits	73,314,002	80,424,445	83,856,492	81,676,095	81,691,969	1,267,524
Operating Expenses	82,330,624	87,615,786	89,690,698	89,103,466	89,156,374	1,540,588
Rescue Squad Supplements	1,440,436	1,435,622	1,691,690	1,435,622	1,435,622	-
Fire Dept Supplements	-	-	-	-	-	-
Capital Outlay	1,735,870	899,914	1,579,301	855,918	855,918	(43,996)
Inventory Purchases	-	860,400	855,000	855,000	855,000	(5,400)
Inventory Usage	-	(860,400)	(855,000)	(855,000)	(855,000)	5,400
Service Fees-Other Depts	(3,652,096)	(3,726,675)	(4,083,890)	(3,999,573)	(4,024,573)	(297,898)
Operating Transfers Out	53,839,858	47,459,895	-	49,964,095	50,214,095	2,754,200
	209,008,695	**214,108,987**	**172,734,291**	**219,035,623**	**219,329,405**	**5,220,418**
PUBLIC ASSISTANCE FUND						
Means of Financing						
Restricted Intergov't Rev	25,841,474	31,270,207	30,893,141	31,335,602	31,271,326	1,119
Fees, Licenses & Permits	-	-	-	-	-	-
Sales & Services	9,379	21,720	10,700	10,700	10,700	(11,020)
Investment Earnings	8,913	-	-	-	-	-
Miscellaneous Revenue	375,619	223,421	186,480	186,480	186,480	(36,941)
Installment Purchases	-	-	-	-	-	-
Operating Transfers In	15,750,145	16,976,192	-	17,222,714	17,222,714	246,522
Fund Balance Appropriated	1,602,919	-	-	-	61,653	61,653
	43,588,449	**48,491,540**	**31,090,321**	**48,755,496**	**48,752,873**	**261,333**
Estimated Requirements						
Salaries & Benefits	21,457,629	24,824,361	24,880,645	25,115,820	25,200,787	376,426
Operating Expenses	18,832,827	23,664,379	24,292,311	23,619,976	23,532,386	(131,993)
Capital Outlay	10,095	2,800	19,700	19,700	19,700	16,900
Inventory Purchases	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
	40,300,551	**48,491,540**	**49,192,656**	**48,755,496**	**48,752,873**	**261,333**

Budget Summary

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	$ Change
DEBT SERVICE FUNDS						
Means of Financing						
Restricted Intergov't Rev	3,104,520	3,177,094	3,081,315	3,081,315	3,081,315	(95,779)
Investment Earnings	8,129	-	-	-	-	-
Operating Transfers In	21,088,273	21,088,273	23,502,286	23,502,286	23,502,286	2,414,013
Bond Proceeds - Local	-	-	-	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-
	24,200,921	**24,265,367**	**26,583,601**	**26,583,601**	**26,583,601**	**2,318,234**
Estimated Requirements						
Operating Expenses	558,020	804,574	150,000	785,941	785,941	(18,633)
Principal Retirement	14,904,576	15,687,311	6,819,851	17,269,331	17,269,331	1,582,020
Interest & Fees	8,345,222	7,773,482	1,504,468	8,528,329	8,528,329	754,847
	23,807,817	**24,265,367**	**8,474,319**	**26,583,601**	**26,583,601**	**2,318,234**
NON-MAJOR SPECIAL REVENUE FUNDS						
Means of Financing						
Fire Service District Tax	4,447,684	4,598,086	4,554,731	4,541,012	4,541,012	(57,074)
Occupancy Tax	723,230	665,159	-	806,643	806,643	141,484
Restricted Intergovernmental	547,377	-	-	-	-	-
Fees, Licenses, & Permits		-	-	-	-	-
Sales & Services	81,335	-	-	83,693	83,693	83,693
E911 Surcharge	729,724	715,511	-	736,203	736,203	20,692
Investment Earnings	8,284	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Installment Purchases	-	-	-	-	-	-
Operating Transfer In	610,018	175,000	210,000	210,000	210,000	35,000
Fund Balance Appropriated	2,734,007	334,574	-	318,930	318,930	(15,644)
	9,881,659	**6,488,330**	**4,764,731**	**6,696,481**	**6,696,481**	**208,151**
Estimated Requirements						
Salaries & Benefits	165,446	194,373	229,678	269,271	269,271	74,898
Operating Expenses	6,465,908	6,218,957	6,362,888	6,366,988	6,366,988	148,031
Capital Outlay	198,531	75,000	20,222	60,222	60,222	(14,778)
Operating Transfers Out	1,200,000	-	-	-	-	-
	8,029,885	**6,488,330**	**6,612,788**	**6,696,481**	**6,696,481**	**208,151**

Budget Summary

	Actual FY 2015	Adopted FY 2016	Requested FY 2017	Recommended FY 2017	Adopted FY 2017	$ Change
CAPITAL IMPROVEMENTS FUND						
Means of Financing						
Other Taxes and Licenses	-	-	-	920,000	920,000	920,000
Restricted Intergovernmental	328,042	-	-	-	-	-
Sales and Services	-	-	-	-	-	-
Investment Earnings	34,657	-	-	-	-	-
Miscellaneous Revenue	1,030,797	-	-	-	-	-
Installment Purchases	-	-	-	-	-	-
Operating Transfers In	11,236,196	2,705,422	-	1,924,219	2,174,219	(531,203)
Fund Balance Appropriated	22,006,753	934,797	-	-	-	(934,797)
	34,636,445	**3,640,219**	**-**	**2,844,219**	**3,094,219**	**(546,000)**
Estimated Requirements						
Capital Outlay	10,176,140	3,640,219	9,046,536	2,844,219	3,094,219	(546,000)
Operating Transfers Out	1,164,500	-	-	-	-	-
	11,340,640	**3,640,219**	**9,046,536**	**2,844,219**	**3,094,219**	**(546,000)**
ENTERPRISE FUND						
Means of Financing						
Other Taxes & Licenses	326,658	290,000	290,000	290,000	290,000	-
Restricted Intergovernmental	45,558	10,000	10,000	10,000	10,000	-
Fees, Licenses, & Permits	6,274,218	4,871,153	6,475,000	6,135,739	6,135,739	1,264,586
Sales & Services	1,951,379	1,917,000	1,901,000	1,930,330	1,930,330	13,330
Investment Earnings	6,436	-	-	-	-	-
Miscellaneous Revenues	23,940	69,500	58,000	58,000	58,000	(11,500)
Fund Balance Appropriated	2,924,683	1,100,000	27,891	-	-	(1,100,000)
	11,552,873	**8,257,653**	**8,761,891**	**8,424,069**	**8,424,069**	**166,416**
Estimated Requirements						
Salaries & Benefits	1,533,835	1,682,945	1,720,552	1,745,769	1,745,769	62,824
Operating Expenses	5,810,270	5,041,480	6,502,848	6,417,046	6,417,046	1,375,566
Capital Outlay	3,409	1,533,228	261,254	261,254	261,254	(1,271,974)
	7,347,514	**8,257,653**	**8,484,654**	**8,424,069**	**8,424,069**	**166,416**
SELF-INSURANCE FUND						
Means of Financing						
Sales & Services	19,742,785	21,682,091	21,682,091	21,682,091	21,682,091	-
Investment Earnings	16,501	-	-	-	-	-
Fund Balance Appropriated	1,454,316	-	-	-	-	-
	21,213,602	**21,682,091**	**21,682,091**	**21,682,091**	**21,682,091**	**-**
Estimated Requirements						
Salaries & Benefits	20,732,169	21,682,091	21,682,091	21,682,091	21,682,091	-
Operating Transfers Out	1,454,316	-	-	-	-	-
	22,186,485	**21,682,091**	**21,682,091**	**21,682,091**	**21,682,091**	**-**
TOTAL ALL FUNDS						
Means of Financing	359,734,637	326,934,187	281,339,568	334,021,580	334,562,739	7,628,552
Estimated Requirements	299,835,102	326,934,187	254,545,244	334,021,580	334,562,739	7,628,552
TOTAL ALL FUNDS - NET OF TRANSFERS						
Means of Financing	302,075,963	279,474,292	257,627,282	284,057,485	284,348,644	4,874,352
Estimated Requirements	243,630,744	279,474,292	254,545,244	284,057,485	284,348,644	4,874,352

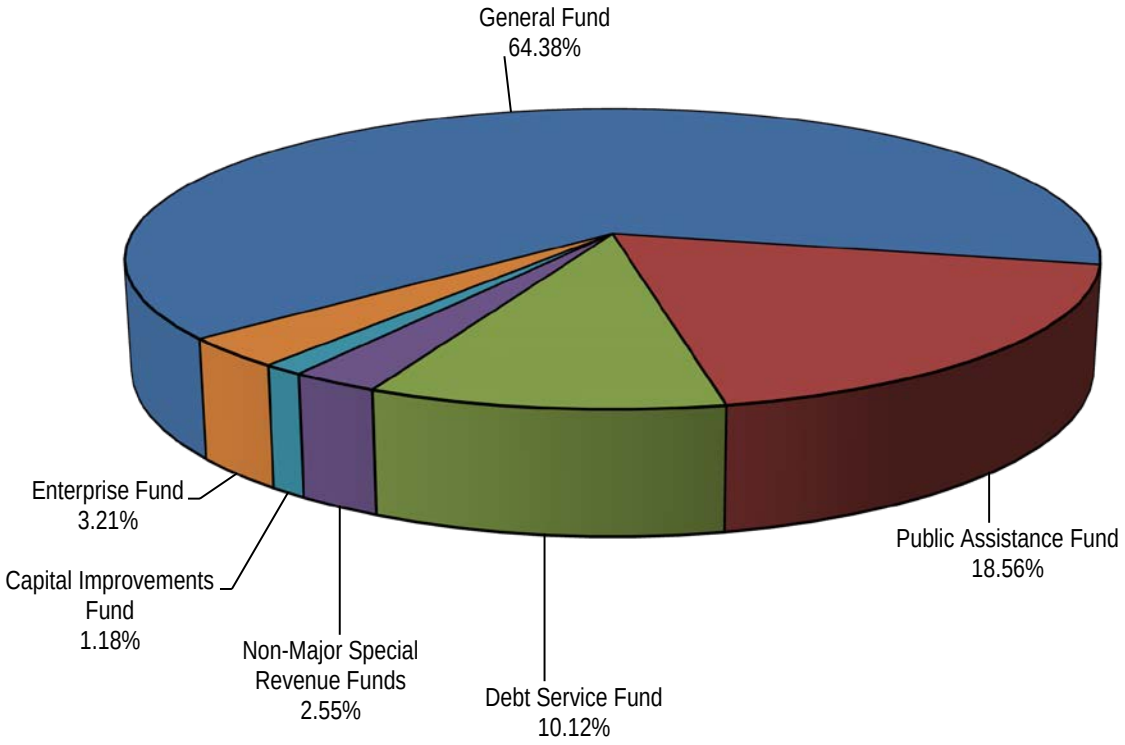
* Amounts listed as operating expenses in Debt Service Funds comprise building installment-purchases principal and interest, which are classified as operating expenses in the accounting system.

Budget Summary

SUMMARY OF BUDGETED FUNDS - NET OF TRANSFERS

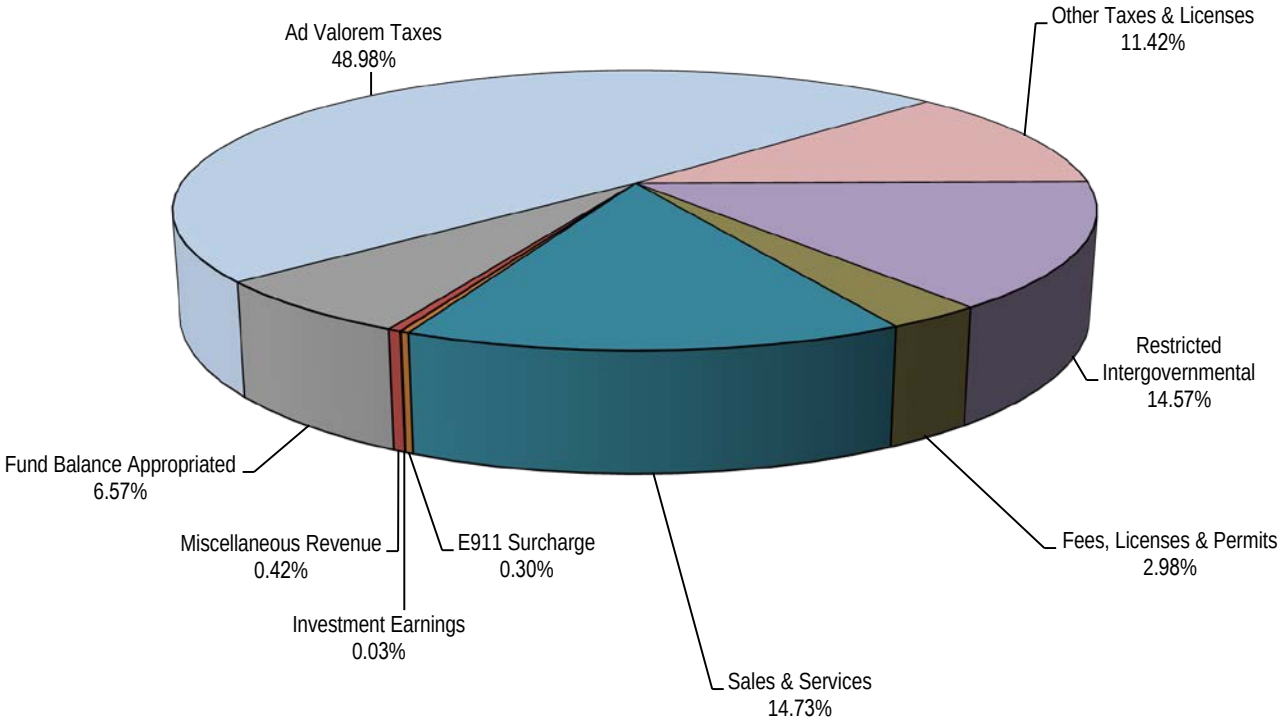
$284,348,644

	FY 16 Adopted Budget	% of Total	FY 17 Adopted Budget	% of Total	Dollar Change	% Change
General Fund	$ 166,649,092	60%	$ 169,115,310	59%	$ 2,466,218	1.5%
Public Assistance Fund	$ 48,491,540	17%	$ 48,752,873	17%	$ 261,333	0.5%
Debt Service Fund	$ 24,265,367	9%	$ 26,583,601	9%	$ 2,318,234	9.6%
Non-Major Special Revenue Funds	$ 6,488,330	2%	$ 6,696,481	2%	$ 208,151	3.2%
Capital Improvements Fund	$ 3,640,219	1%	$ 3,094,219	1%	$ (546,000)	-15.0%
Enterprise Fund	$ 8,257,653	3%	$ 8,424,069	3%	$ 166,416	2.0%
Self-Insurance Fund	$ 21,682,091	8%	$ 21,682,091	8%	$ -	0.0%
TOTAL	**$ 279,474,292**	**100%**	**$ 284,348,644**	**100%**	**$ 4,874,352**	**1.7%**

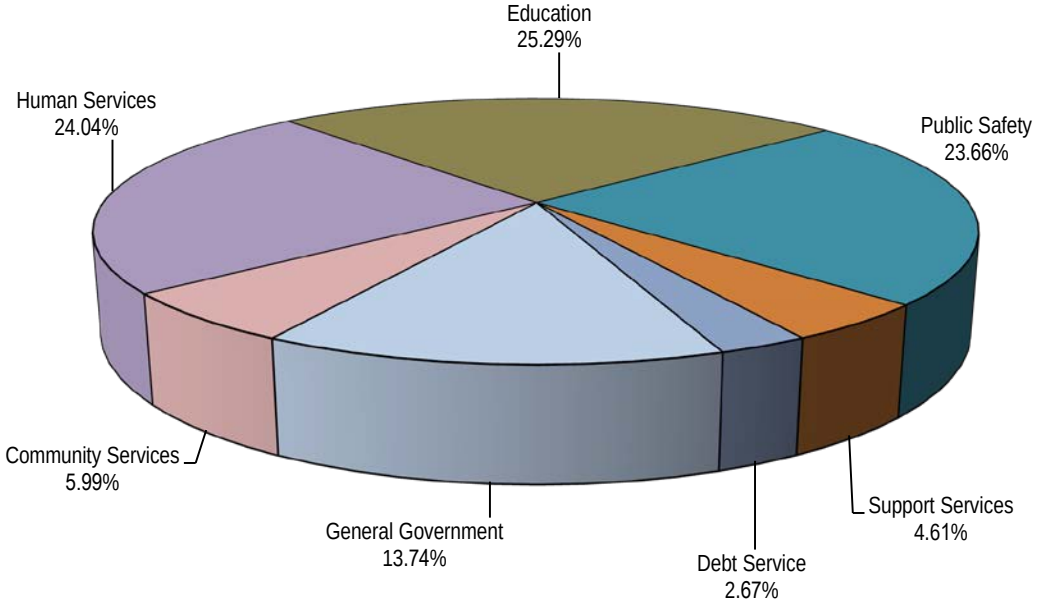


BUDGET SUMMARY - ALL FUNDS, NET OF TRANSFERS
$284,348,644

Revenues by Source

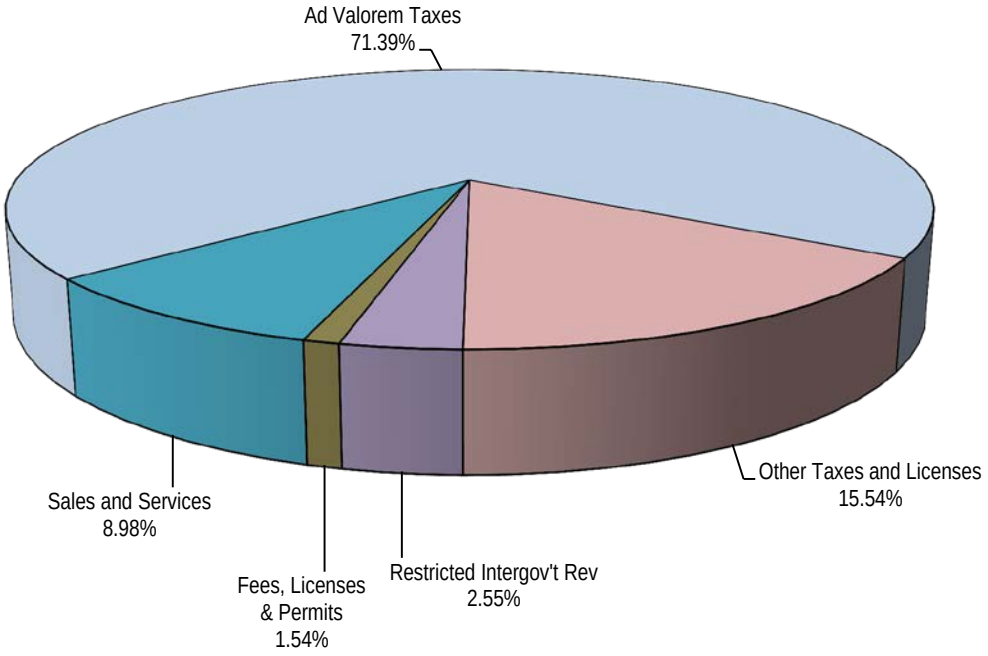


Expenditures by Function

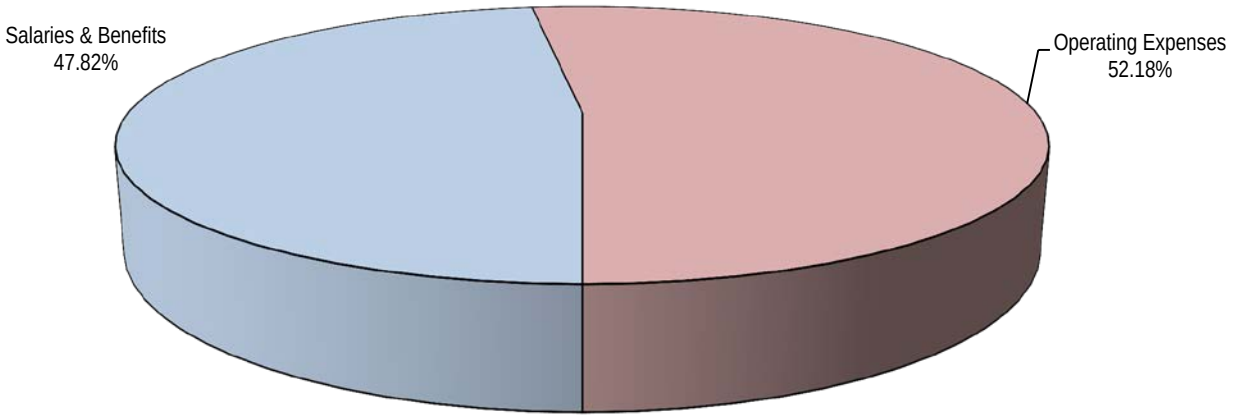


BUDGET OVERVIEW - GENERAL FUND
$169,115,310

Revenues by Source



Expenditures by Type



GENERAL FUND - NET BUDGET OVERVIEW

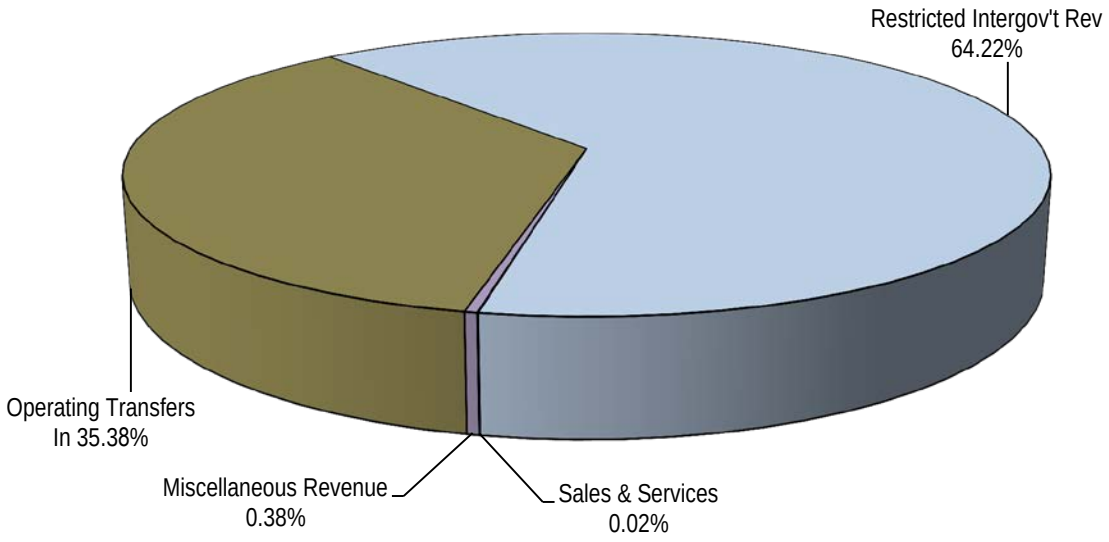
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 155,168,837**	**$ 166,649,092**	**$ 169,115,310**	**$ 2,466,218**	**1.48%**

Major Expenditures Changes

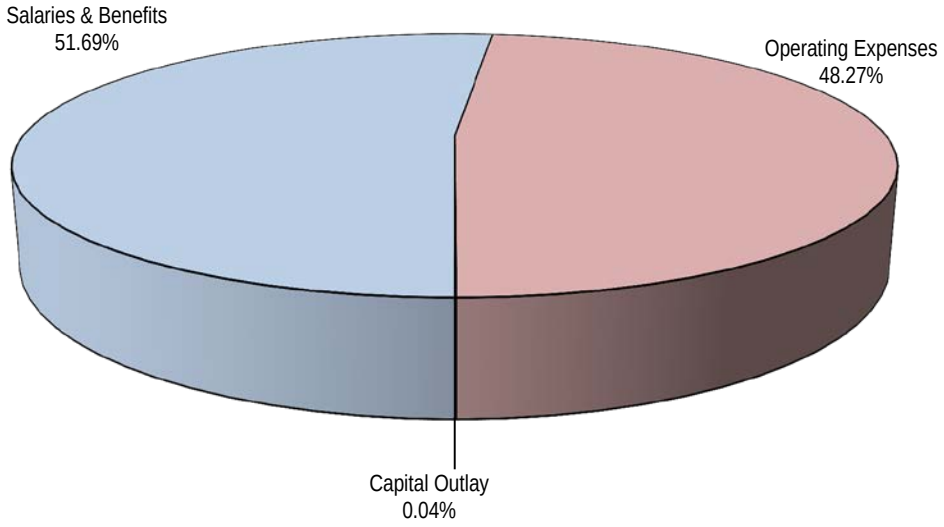
INCREASES	
$1,610,842	3% COLA for employees
$629,583	29 Vehicles for various departments
$28,460	1 piece of Heavy Equipment for Facilities
$188,000	Loray Mill Rent
$35,800	Chronic Care Management
$37,650	Functional Movement Assessment
DECREASES	

BUDGET OVERVIEW - PUBLIC ASSISTANCE FUND
$48,752,873

Revenues by Source



Expenditures by Type



PUBLIC ASSISTANCE FUND OVERVIEW

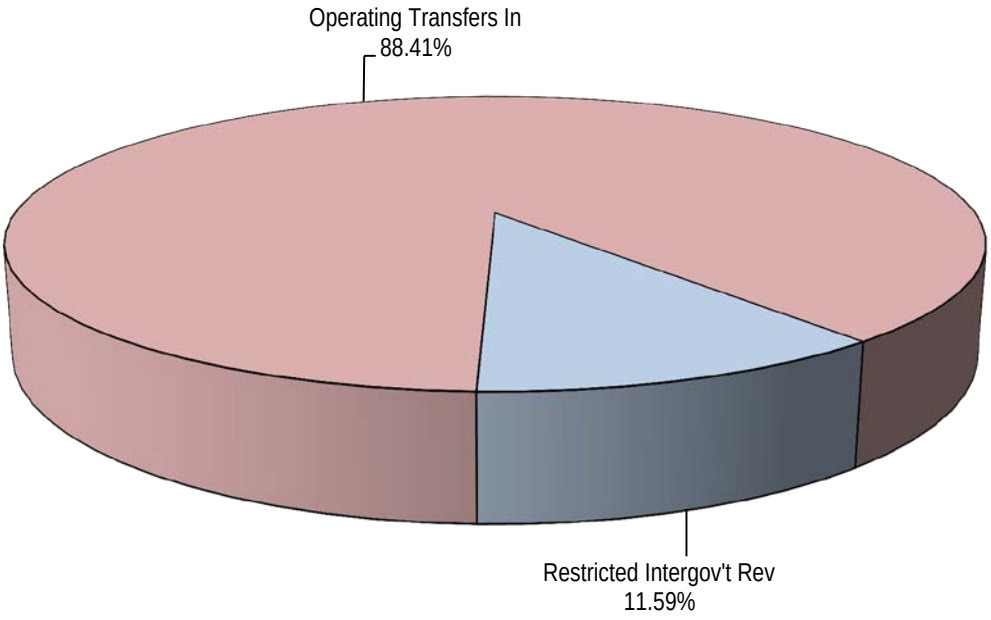
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 40,300,551**	**$ 48,491,540**	**$ 48,752,873**	**$ 261,333**	**0.54%**

Major Expenditures Changes

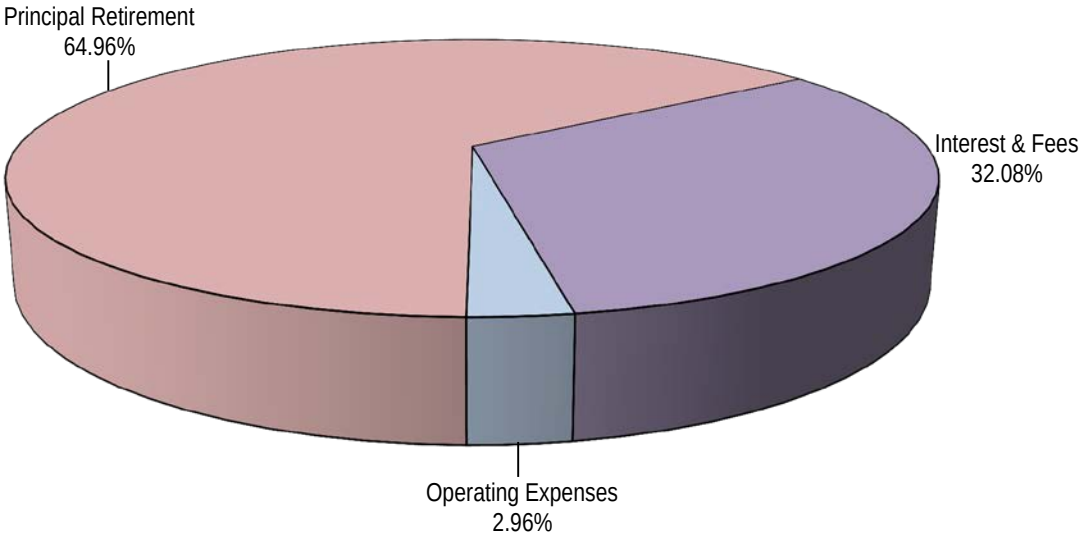
INCREASES	
$246,522	County Share Increase
DECREASES	

BUDGET OVERVIEW - DEBT SERVICE FUNDS
$26,583,601

Revenues by Source



Expenditures by Type



DEBT SERVICE FUND OVERVIEW

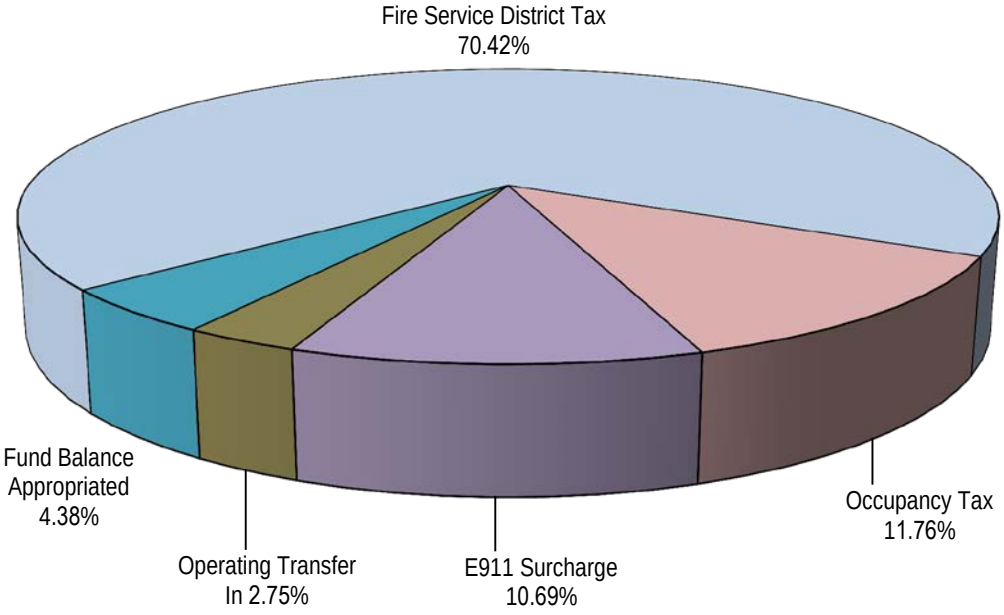
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 23,807,817**	**$ 24,265,367**	**$ 26,583,601**	**$ 2,318,234**	**9.55%**

Major Expenditures Changes

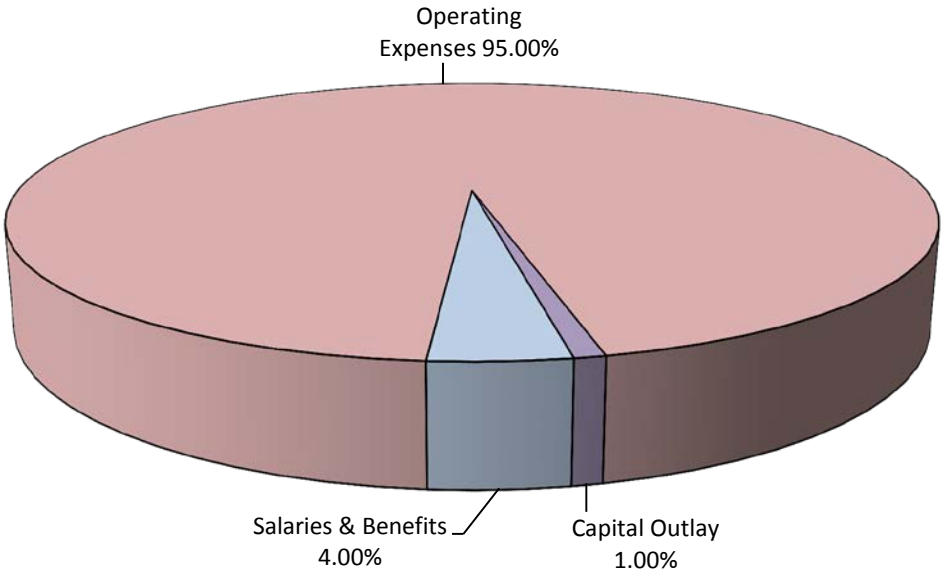
INCREASES	
$701,519	Renewable Energy Power Plant
DECREASES	

BUDGET OVERVIEW - NON-MAJOR SPECIAL REVENUE FUNDS
$6,696,481

Revenues by Source



Expenditures by Type



NON-MAJOR SPECIAL REVENUE FUNDS OVERVIEW

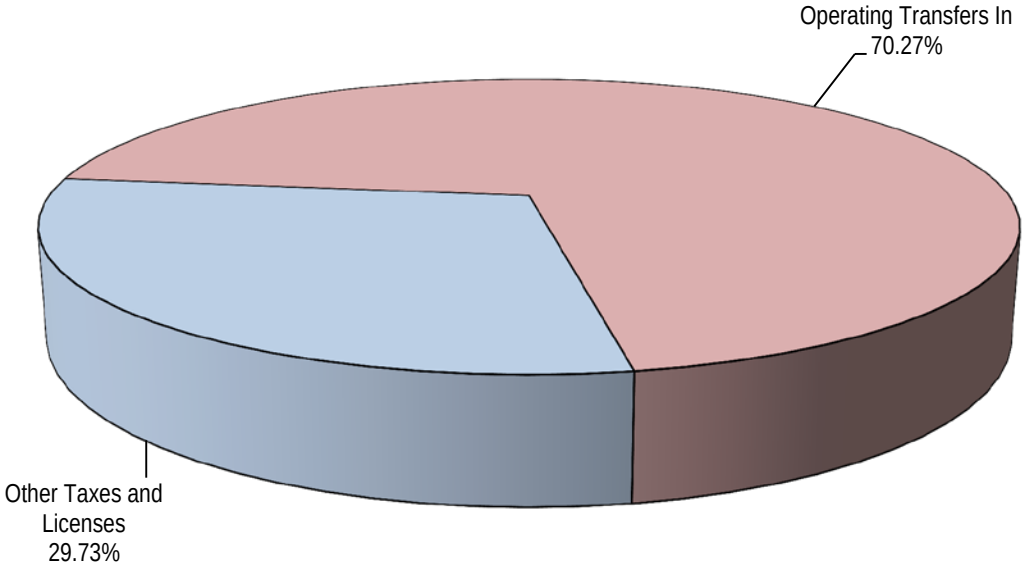
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 8,029,885**	**$ 6,488,330**	**$ 6,696,481**	**$ 208,151**	**3.21%**

Major Expenditures Changes

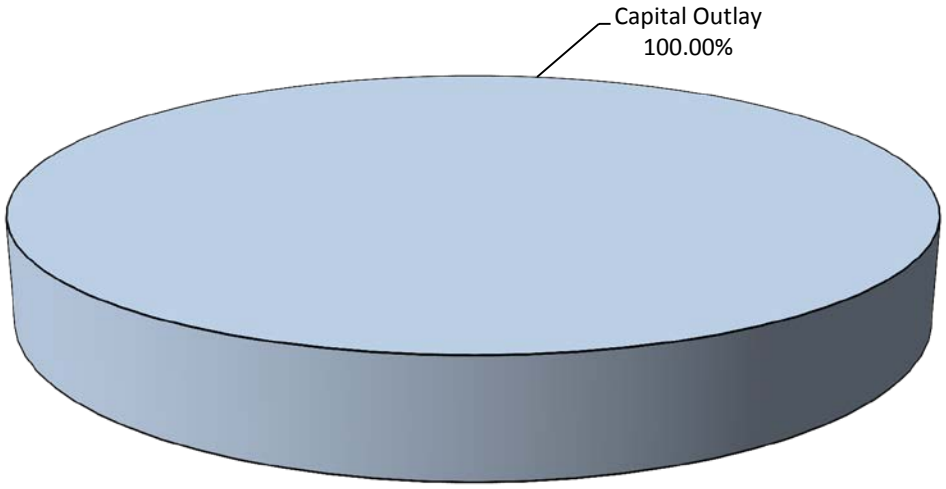
INCREASES	
DECREASES	

BUDGET OVERVIEW - CAPITAL FUND
$3,094,219

Revenues by Source



Expenditures by Type



CAPITAL FUND OVERVIEW

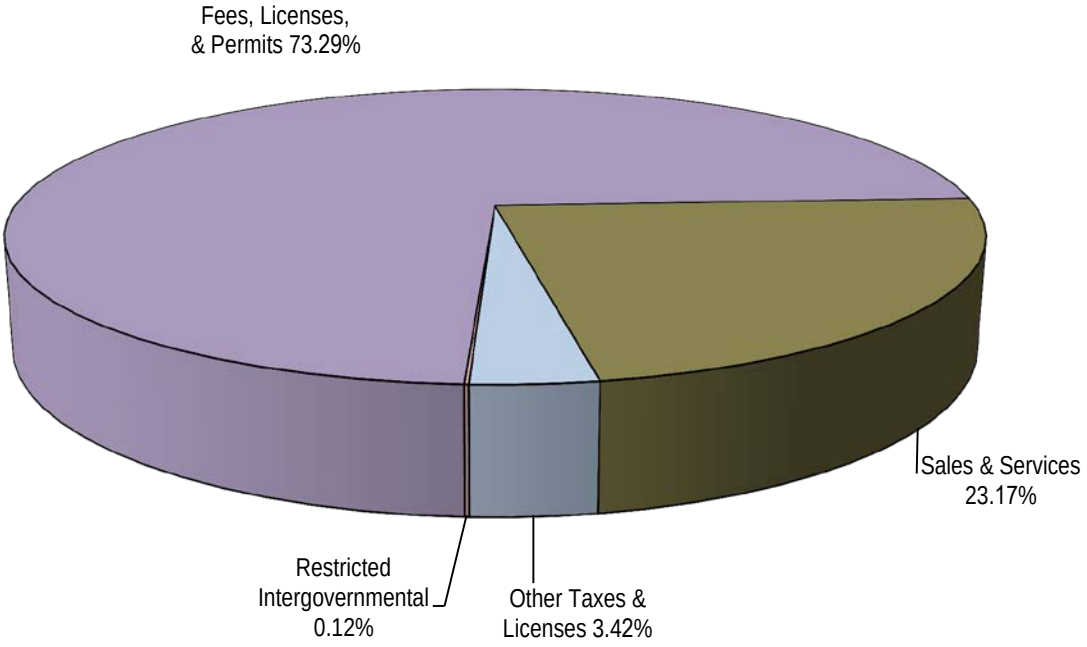
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 10,176,140**	**$ 3,640,219**	**$ 3,094,219**	**$ (546,000)**	**-15.00%**

Major Expenditures Changes

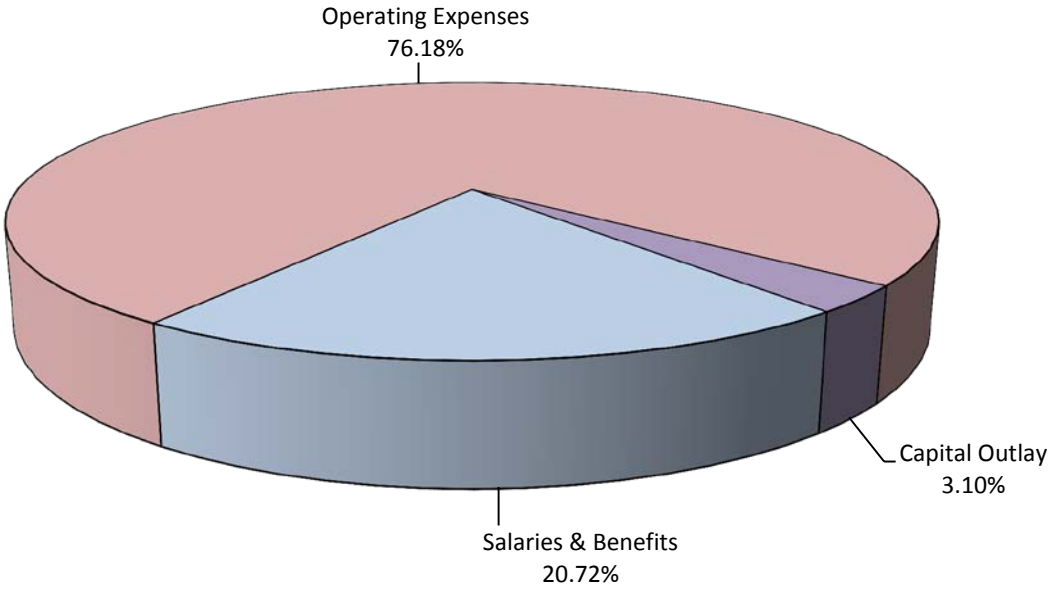
INCREASES	
$1,227,000	Fund capital needs for schools
$697,219	Fund capital needs for Gaston College
$100,000	Phase II South Fork Sewer Project
$820,000	EDC Capital Expenditures
$250,000	Public Works
DECREASES	
-$1,669,000	Certain capital projects funded in FY 2016 are not necessary this year

BUDGET OVERVIEW - ENTERPRISE FUND
$8,424,069

Revenues by Source



Expenditures by Type



ENTERPRISE FUND OVERVIEW

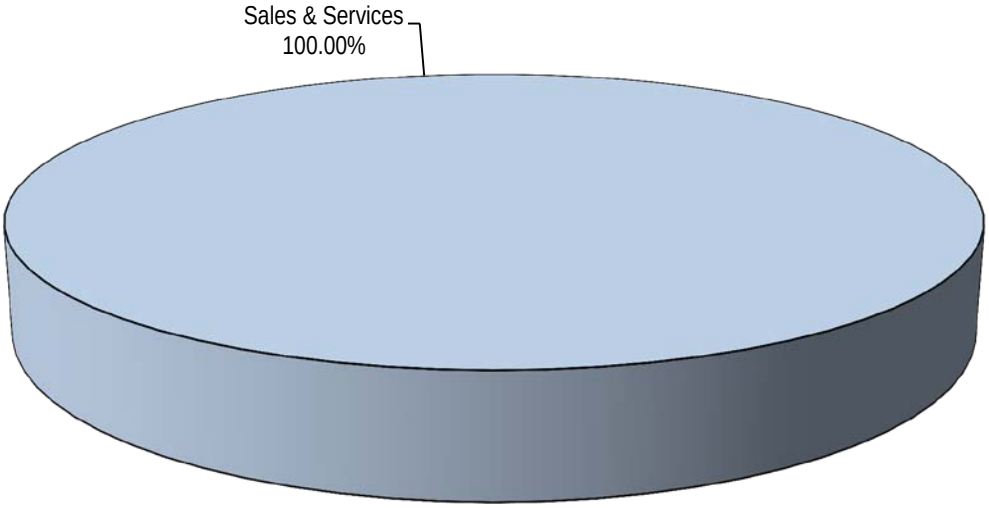
	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	**$ 7,347,514**	**$ 8,257,653**	**$ 8,424,069**	**$ 166,416**	**2.02%**

Major Expenditures Changes

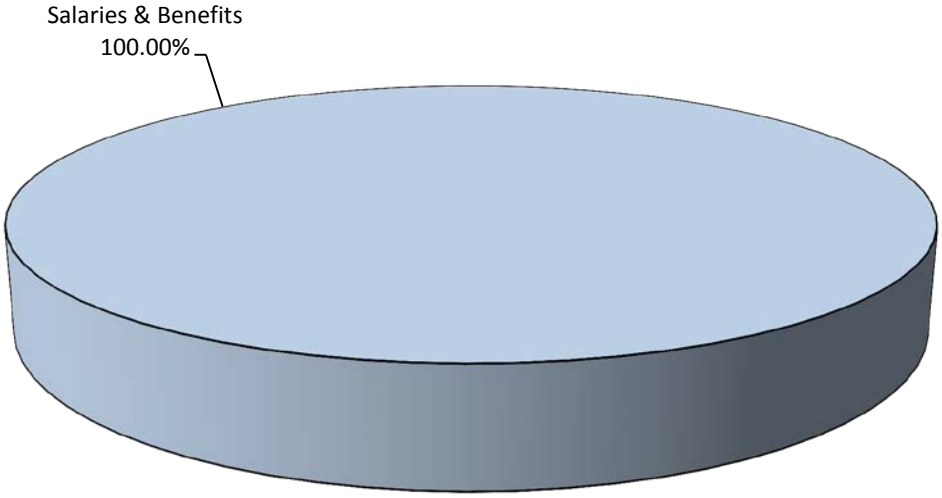
INCREASES	
$52,381	4 Vehicles for Landfill & Renewable Energy Center
DECREASES	

BUDGET OVERVIEW - Self-Insurance Fund
$21,682,091

Revenues by Source



Expenditures by Type

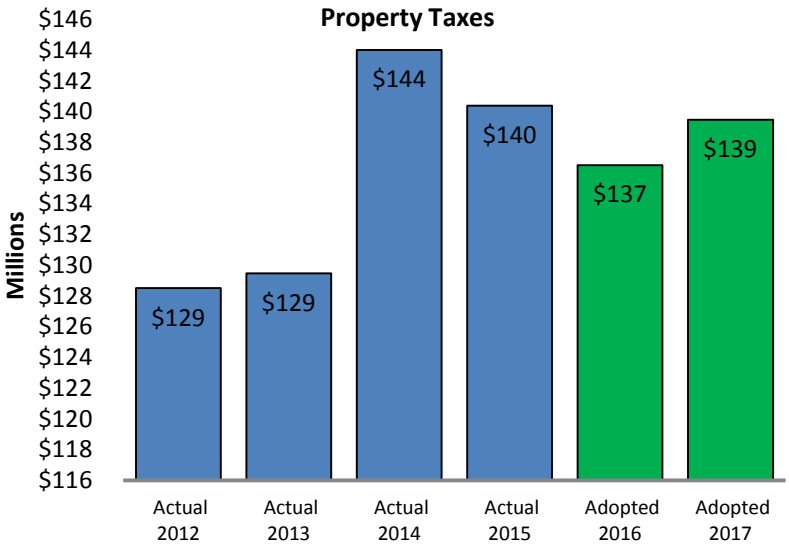


Self-Insurance Fund

	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	$ Increase (Decrease)	% Change
Total Cost	$ 20,732,169	$ 21,682,091	$ 21,682,091	$ -	0.00%

Major Expenditures Changes

INCREASES	
DECREASES	



Ad Valorem Tax
(includes current year taxes, late payments, and fire district taxes)
$139,482,512

Real and personal properties, as well as public service company (utilities) property, comprise the ad valorem, or property tax. Several factors determine the county's property tax revenues.

First, the total value of real, personal, and public service company property. Various system reports are used to estimate the tax base valuation.

For real property valuation, a system report indicates the value of the taxable real property as of the January 1 listing date. This number is the most reliable element of the estimate. At that time most appraisal work has been completed and the only potentially significant variable is pending real property appeals. It is possible to account for the worst case scenario with appeals by identifying the total value of property under appeal. In most years (non-reappraisal years) even the total value under appeal is insignificant. For the FY 2016-2017 budget, real property values were estimated at $12.09 billion.

Personal property valuation is also determined as of the January 1 listing date. The system valuation report identifies the value of the tax listings that have been keyed at the time the report is generated. Although the listing deadline for personal property may be extended to April 15, the tax office makes a concerted effort to key the majority of listings – especially the largest accounts – by May 1. Typically, there are a number of listings that are filed late and those numbers add to the total personal property valuation. Personal property values were estimated at $1.27 billion.

The North Carolina Department of Revenue provides the public service company valuations. The actual numbers for any given fiscal year are not provided until September. Therefore, the value for this element of the tax base is based upon prior year numbers. Typically, the numbers do not vary drastically from year to year. Nonetheless, there is always a chance some that some significant changes may occur. The value of public service company property was estimated at $695 million.

The second factor in determining the county's property tax revenues is the anticipated tax collection rate. The estimated tax collection percentage in the budget is limited by G.S. 159-

13(b)(6). According to the law, the estimated collection rate for budget purposes cannot exceed the prior year's actual rate, with some adjustments allowed for motor vehicle property tax collection. For FY 2016-2017, the anticipated tax collection rates for real, personal, and public service company property are 98.57%, 98.57%, and 100%.

The final factor in determining budgeted property tax revenues is the tax rate. The tax rate for FY 2016-2017 is 87 cents per $100 of valuation, no increase over FY 2015-2016.

Volunteer fire department special district property taxes are based on a valuation of $5.37 billion and a collection rate of 100%. Two volunteer fire department districts received an increase in the tax rate for this fiscal year.

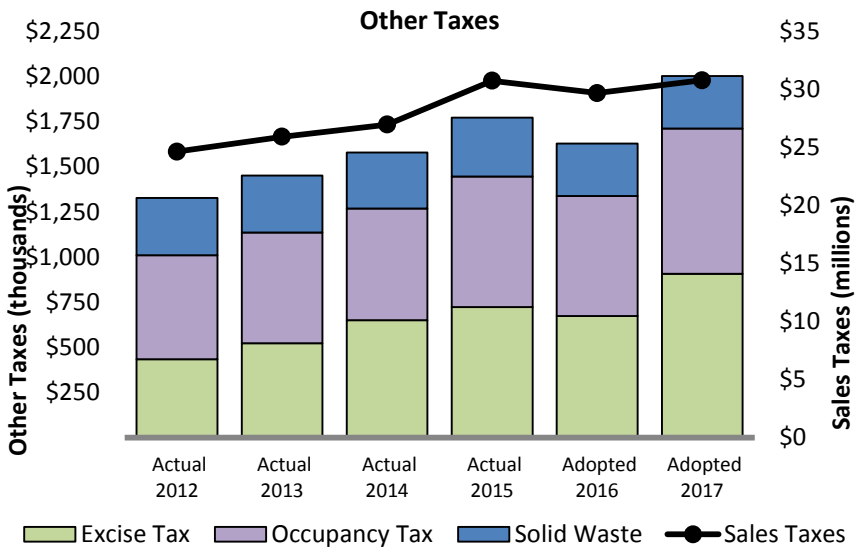
Note about the reappraisal process

The Tax Department finished work on the reappraisal, where new property values will be effective as of January 1, 2015. The tax office has undertaken an ambitious project to verify property data. The fundamental element in any reappraisal project is an accurate inventory of tax parcels. We have undertaken a field data review process with contracted assistance, and our staff appraisers are also involved in the individual property reviews. We intend to augment our data with a new flight of oblique aerial imagery and new street level images. We have obtained a powerful statistical and mapping application to analyze property data and to analyze sales data from a geographical perspective.

One of the main aspects of a reappraisal project that typically is not considered is the change in values resulting from physical changes to properties that have occurred over time—for example, new construction, remodels, and demolitions. Regardless of changes in the real estate market, property changes can greatly impact the valuation process and the end results. With our concerted effort to accurately describe each property with a more detailed review, property changes with this reappraisal project may impact the final valuation numbers considerably.

At this time, the market seems to have picked up and there are more sales transactions now than existed in the past couple of years. With any reappraisal project, the number of sales upon which value estimates can be based is important. This is because the fewer the number of sales the more difficult to determine market value.

Sales data contributed significantly to the creation of the Schedule of Values, Standards and Rules. This document describes the various elements that we will use to value all real property effective for January 1, 2015. The document was adopted by the Board of Commissioners in the spring of 2015 and will be used to value all real property parcels.



Other Taxes & Licenses *(includes sales taxes)*
$33,744,796

The largest component of this category includes sales taxes, which are estimated at $31.73 million for FY 2017. This is an increase of over $2.02 million, or 6.36%, compared to what was budgeted for FY 2016.

Sales tax estimates were developed at the beginning of 2016 based on actual monthly revenues received by individual sales tax article. Starting with actual activity in February and refined again in March and April, the final estimated revenues were included the County Manager's recommended budget.

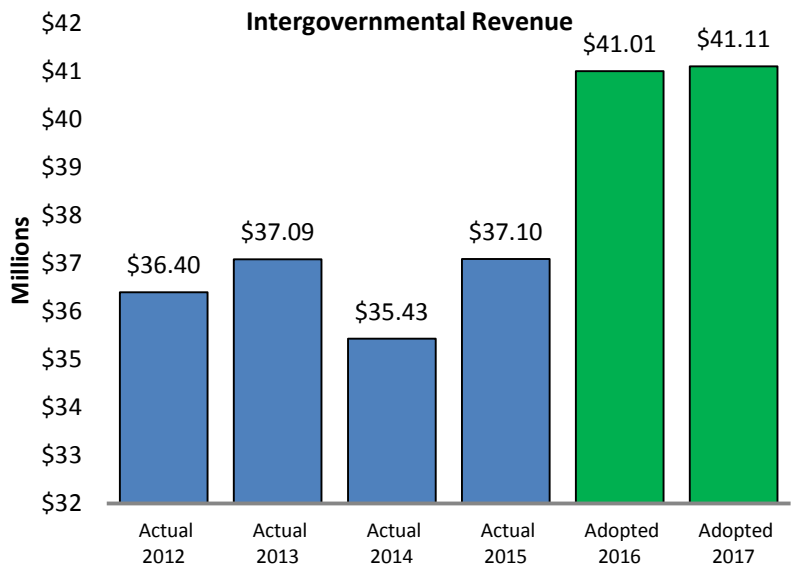
Travel & Tourism has also projected an increase of $141,484 for occupancy tax for FY 2017, which falls under this category. This equates to an increase of 17.54%. Occupancy tax revenues increased 36.5% from FY 2010 to FY 2013, and are budgeted at $806,643 for FY 2017.

Excise tax revenues are another component of the other taxes and licenses category. Local Registers of Deeds charge excise taxes on transfers of real property from one person to another. The county keeps half of excise tax revenues and remits the other half to the state. These revenues are budgeted close to their historical averages, with a slight increase due to projected improvements in the real estate market. The revenue is estimated at $908,153 for FY 2017.

Solid waste revenues make up the final component of the other taxes and licenses category. This includes the solid waste disposal tax and the tire disposal tax, which are budgeted at $50,000 and $240,000 for FY 2017, close to their historical averages.

Restricted Intergovernmental

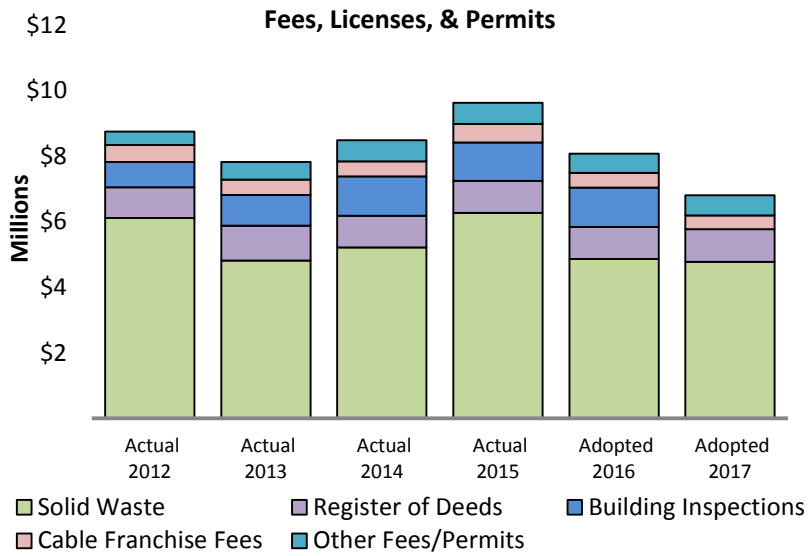
$41,172,873



Restricted intergovernmental revenues include grants and other payments the county receives from the federal and state governments. This category represents an overall increase of $163,840 for FY 2017.

Fees, Licenses, & Permits

$6,813,002

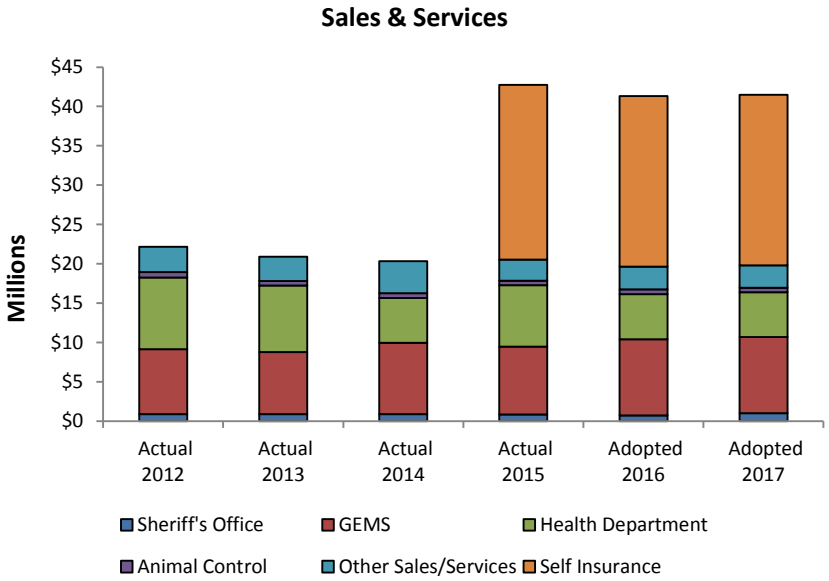


Revenues in this category are projected to increase $96,592 for FY 2017. Building Inspection and Register of Deeds fees are projected to upturn due to an increase in construction and the housing markets. Fees, licenses, and permits fees for other departments, such as Planning, Natural Resources, and the Fire Marshal, are projected to increase slightly.

Solid Waste Fund revenues—comprising tipping fees, shingle fees, yard waste fees, and so on—make up the biggest proportion of fees, licenses, and permits. These revenues are expected to increase by $1,167,994.

Sales & Services

$41,486,476



Total revenues in this category are projected to increase $165,461. This is largely due to the increase in the Self Insurance fund. Previously before FY 2015 the Self Insurance Fund was not in the budget ordinance. The Self Insurance fund was traditionally passed as a separated balanced financial plan by the Board of Commissioners. In FY 2015 the Self Insurance Fund was incorporated into the budget ordinance, therefore indicating an increase in sales and services. The Self Insurance Fund for FY 2017 is $21,682,091.

Animal Control sales and services revenues include privilege tags, animal shelter and reclaim fees, and citations, all of which haven't varied much over time. Sheriff's Office sales and services revenues include civil process fees and inmate commissary fees, which have gradually increased over time.

Sales and services revenues from departments aggregated in the "Other Sales/Services" category on the chart account are slightly decreased in FY 2017. These include everything from elections filing fees to library late fees and charges to use sports fields at county parks. Most of these other sales and services revenues tend not to vary much from year to year.

E-911 Surcharge

$716,203

The state charges per connection for any type of voice communication service provider. The state collects the charge and remits to local governments to improve their 911 call centers. The 911 surcharge revenues are projected to increase slightly from FY 2016 by $20,692.

Investment Earnings

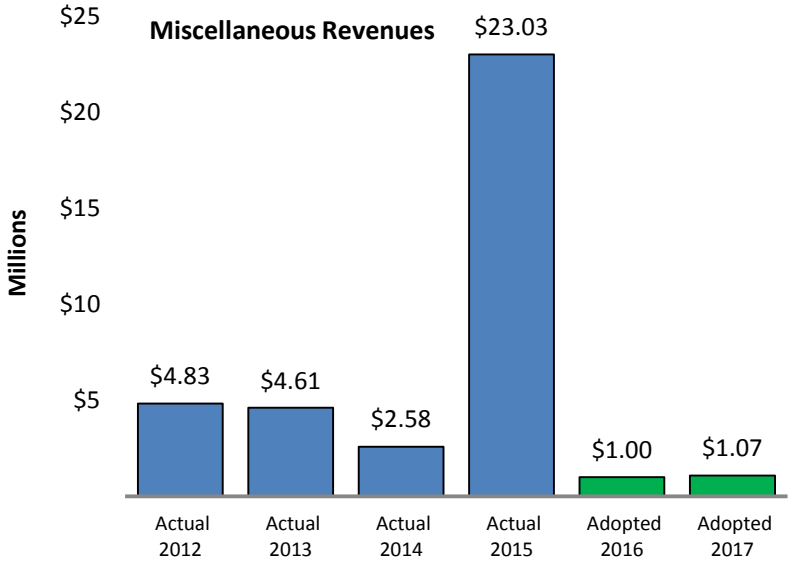
$75,000

This revenue is flat from FY 2016.

Miscellaneous Revenue

$1,069,974

Miscellaneous revenues include items that don't fit into any other revenue category, such as donations, rent of buildings, and employees' reimbursements to the county for fuel usage for county vehicles.



Total miscellaneous revenues increased $74,759 from FY 2016. There was a large decrease from FY 2013 to FY 2014, due to the decrease in the Solid Waste Fund. This is because the Renewable Energy Center will no longer sell carbon credits. From FY 2010 to FY 2012 average annual revenues from selling carbon credits were $526,406.

The large increase in revenue that occurred in FY 2015 is due to the one time $20 million lease agreement between Caromont Regional Medical Center and the county.

Fund Balance Appropriated

$18,186,142

This represents an increase in the use of fund balance as a revenue source of just under $1.2 million compared to the adopted FY 2016 budget, which used almost $19.4 million of fund balance. The General Fund budget includes over $17.1 million of appropriated fund balance.

Personnel Schedule

Gaston County Full-Time Positions

	Adopted FY 2014-2015	Adopted FY 2015-2016	Recommended FY 2016-2017
General Government			
Board of Commissioners/Clerk to the Board	11	10	10
County Manager	3	4	3
Human Resources	10	10	10
Human Relations	0	0	0
Public Information/Cable Access	3	3	3
Finance	11	12	11
Budget and Purchasing	6	5	6
Tax Assessment/Collections	48	48	47
County Attorney	3	3	3
Elections	4	4	4
Register of Deeds	15	15	15
Sub-Total	**114**	**114**	**112**
Community Services			
Landfill	24	25	25
Renewable Energy Center	2	2	2
Planning/Land Use	11	11	11
Economic Development Commission (EDC)	7	7	7
Travel and Tourism	3	3	3
Cooperative Extension	2	2	2
Natural Resources	8	9	9
Library	42	43	44
Gaston/Lincoln Regional Library	0	0	0
Parks and Recreation	4	4	4
Senior Center	2	1	1
Art and History Museum	4	4	4
Sub-Total	**109**	**111**	**112**
Human Services			
Health Department	219	194	194
Social Services	375	396	396
Veterans' Services	4	4	4
Sub-Total	**598**	**594**	**594**

Personnel Schedule

Public Safety

County Police	150	150	151
Telecommunications/CAD	64	64	64
Sheriff's Office	215	217	217
Emergency Management	2	2	2
Fire Marshal	5	4	4
Building Inspections	15	16	16
GEMS	129	129	129
Animal Control	23	23	23
Sub-Total	**602**	**605**	**606**

Support Services

Information Technology (IT)	30	32	32
Grounds Maintenance	8	8	8
Public Works	25	26	27
ACCESS/Central Transportation	25	25	26
Sub-Total	**88**	**91**	**93**
TOTAL	**1511**	**1513**	**1517**

Description of Personnel Changes in the Recommended FY 2016-2017 Budget

The following are the personnel changes in the Recommended FY 2016-2017 budget:

- A second Assistant County Manager position has been created but is not funded.
- A position was moved from Finance into Budget & Purchasing and reclassified as a Budget Analyst.
- The Tax office cut a position after the employee filling it retired.
- IT has requested a new Client Services Technician position.
- Public Works has requested a new Parking Lot Attendant position.

Capital Improvements

Gaston County allocates funds for capital improvements items and projects in a separate capital improvements fund within the annual budget ordinance. The capital improvement fund's capital expenditures are defined as capital projects such as building construction and improvement and equipment purchases that generally have an initial, individual cost of more than $100,000 and an estimated useful life of more than one year. The cost of normal maintenance and repairs that do not add value to the asset or materially extend assets' lives are not capitalized. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

The following list provides descriptions and budgeted amounts for Gaston County's FY 2016-2017 capital expenditures.

Amount	Item
$1,227,000	**Gaston County Schools Recurring Capital Needs**
	North Carolina law requires Gaston County to provide funding for maintaining all public school buildings within the County. The $1,227,000 budgeted for the school system's recurring capital needs comprises Gaston County's annual appropriation to fulfill its statutory responsibilities.
$697,219	**Gaston College Recurring Capital Needs**
	Gaston County is also responsible for providing funding for the facilities of Gaston College. The $453,219 budgeted represents Gaston County's annual allocation for Gaston College's capital needs. This allocation is decreased $500,000 from last year's one time allocation to fund an advanced manufacturing center.
$100,000	**Phase II South Fork Sewer Project**
	The City of Gastonia is asking the County to provide $500,000.00 in gap financing for the project. They are willing to take $100,000.00 per year for five years starting in July 2017.
$820,000	**Future EDC Capital Expenditures**
	The County Commissioners have established increase sales tax for services to fund future EDC projects.
$250,000	**Public Works**
	Public Works will use funds to replace air conditioning and heating units at the Courthouse and Social Services building.
$3,094,219	**Total Capital Expenditures**

Future Operating Impact: There will be little/if any impact on operating costs in the future.
These projects are either funding other entities, or esentially maintenance items in-lieu of capital expenses.

Fiscal Policy Guidelines – Objectives

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of Gaston County. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the county's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the county rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the county staff, the Board of Commissioners and the county citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following fiscal policy statements are presented.

Budget Development Policies

1. One-time or other special revenues will not be used to finance continuing county operations but instead will be used for funding special projects unless a permanent funding source is identified as being available when such one-time revenues are no longer available.
2. The county will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the county.
3. The county will develop its annual budgets in such a manner to incorporate historic trend analysis for revenues and expenditures with an adjustment for current financial trends and developments as appropriate.
4. County staff will generate and review reports that show actual revenue and expenditure performance compared to budgeted performance and will present this information to the Board of Commissioners at least quarterly or more frequently as deemed necessary by staff.
5. Budget amendments will be brought to the Board of Commissioners for consideration as needed.

Capital Improvement Budget Policies

1. It is the responsibility of the Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the county.
2. The county will consider all capital improvements in accordance with an adopted capital improvement program.
3. The county will develop a five-year capital improvement program (CIP) and review and update the plan annually. The Gaston County Schools and the Gaston College will submit their respective capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review. Additional projects can be added to the CIP at any time, but funding for projects added in this manner are subject to normal operating budget constraints.
4. The county will enact an annual capital budget based on the five-year capital improvement plan.
5. The county, in consultation with the Gaston County Schools and Gaston College, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
6. The CIP will include the estimated costs for the county to maintain all county, Gaston County Schools, and Gaston College assets at a level adequate to protect the county's capital investment and to minimize future maintenance and replacement costs.
7. The CIP will include a projection of the equipment replacement and maintenance needs of the county, Gaston County Schools, and Gaston College for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
8. The county, in consultation with Gaston County Schools and Gaston College, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The county will attempt to determine the least costly and most flexible financing method for all new projects.

Debt Policies

1. The county will confine long-term borrowing to capital improvement projects.
2. The county will take a balanced approach to capital funding using debt financing, capital reserves, and pay-as-you go funding.
3. When the county finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
4. Target debt ratios will be annually calculated and included in the review of financial trends.
5. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.5%. Net debt is defined as all debt that is tax-supported.

6. The ratio of debt service expenditures as a percent of total governmental fund expenditures shall not exceed 15.0%.
7. The county will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
8. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55% repaid in 10 years.

Reserve Policies

1. General

   The term *fund balance* describes the net assets of the county's governmental funds calculated in accordance with generally accepted accounting principles (GAAP). It is intended to serve as a measure of the financial resources available in a governmental fund. The county's policy on fund balance recognizes the importance of this measure in determining credit worthiness to bond rating agencies, investors and other interested in the economic condition of the county. This policy establishes a minimum acceptable level of available fund balance and describes the factors which were considered in order to establish it. This policy also establishes the action to be taken if fund balance falls below the minimum acceptable level.

2. Standards
   A. Governmental Finance Officers Association (GFOA)
   B. North Carolina General Statutes

3. Planning and Performances
   A. In order to establish an appropriate level of available fund balance in the General Fund, the following factors were considered:
      - Predictability of revenues and volatility of expenditures – The county's general revenues sources are somewhat stable and predictable, however because of the annual tax billing, cash flows are much greater in the late fall and winter than in the spring and summer. The level of the county's available general fund balance must be sufficient at June 30th of each year to cover this fluctuation in revenue collections. General Fund expenditures are generally stable and spread evenly over the course of the year. The county experiences unanticipated expenditures due to events such as equipment breakdowns, funding requests from other agencies, and natural disasters.
      - Liquidity – The county experiences liquidity issues due to the annual tax billing cycle. Other factors affecting liquidity are the financing of initial capital project expenses with general fund balance. These expenditures are reimbursed once the financing proceeds are available. The county frequently has grant-funded capital projects underway, which are funded on a reimbursement basis. Available fund balance should be sufficient to cover this liquidity issue.
      - Designations – Some portions of the available general fund balance may be designated for a specific purpose and may require higher levels as appropriate.
      - GFOA's recommendation – GFOA recommends that all general purpose governments maintain at a minimum unreserved (available) general fund balance of five (5) to

fifteen (15) percent of regular general fund operating revenues and no less than one to two months of regular general fund operating expenditures.

- The Local Government Commission under the North Carolina State Treasurer recommends a minimum of eight percent of annual expenditures. The LGC staff members consider the average available general fund balance of comparable-sized North Carolina counties to be a good guide to what is adequate (for Fiscal Year 2012 the state average for counties over 100,000 population was 24.73%).

B. Available fund balance in other governmental funds other than the General Fund will be reviewed on an annual basis in order to determine an appropriate level, whether adjustments are necessary, and what actions to take in order to achieve those adjustments.

Based on the factors listed above, the following reserve policy has been adopted by the Board of Commissioners of Gaston County:

> Available fund balance in the General Fund shall be measured annually at June 30th, and should be an amount equal to at least 8% of the budgeted expenditures and transfers-out of the General Fund for the fiscal year ending on that day in accordance with the LGC's recommendation. The Board of County Commissioners formally establishes a county goal to maintain a minimum available fund balance in the General Fund in the range of 10% to 20% of the prior year's expenditures in the fund. The intent of the range is to provide flexibility by recognizing the desirability of using fund balance during a down economic cycle and preceding a revaluation. If at any time the available fund balance falls below the minimum acceptable amount, appropriate action will be taken by the Board to either increase revenues, reduce expenditures or establish a financial plan in the current fiscal year in order to bring the next year's available fund balance amount to an acceptable level.

Cash Management / Investment Policies

1. It is the intent of the county that public funds will be invested to the extent possible to reduce the need for property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of county funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a cash management program that maximizes the amount of cash available for investment. The program shall address at a minimum: accounts receivable/billings, accounts payable, receipts, disbursements, deposits, payroll and debt service payments.
3. Up to one-half (50%) of the appropriations to non-county agencies and to non debt-supported capital outlays for county departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the county's budgeted revenues will be realized.
4. The county will use a central depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the county. All non-certificated investment will be held in book-entry form in the name of the county with the county's third party custodian (safekeeping agent).
9. Authorized Investments: The county may deposit county funds into any Board approved official depository, if such funds are secured in accordance with NCGS-159 (31). The county may invest county Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and commercial paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the county's investment funds may be invested in a specific company's commercial paper and no more than 20% of the county's investment funds may be invested in commercial paper. No more than 30% of the county's investments may be invested in any one US Agency's Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director.
12. County staff will generate and review reports that show current investment holdings and will present this information to the Board of Commissioners at least quarterly or more frequently as deemed necessary by staff.

Fund Structure & Basis of Accounting

Gaston County's budget is organized on a fund basis. A *fund* is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balance, revenue, and expenditures.

Gaston County uses the following fund types:

Governmental Funds

General Fund
The General Fund is the general operating fund for the county. It is used to account for all financial resources except those required to be accounted for in another fund.

Health Fund
This fund accounts for the revenues and expenditures related to the Health Department. Most of the revenues included in this fund are received from the state and federal governments and are earmarked for specific health programs. In the county's Comprehensive Annual Financial Reports, Health Fund information is combined with General Fund information. To maintain consistency with the annual financial reports, Health Fund information will also be combined with the General Fund in this document. The annual budget ordinance, however, presents appropriations and revenue estimates separately for the General Fund and Health Fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital items) that are legally restricted to expenditures for specified purposes. Gaston County uses the following special revenue funds:

Public Assistance Fund
This fund accounts for the revenue and expenditures related to the Department of Social Services. Most of the revenues included in this fund are received from the state and federal governments and are earmarked for specific social service programs.

Travel & Tourism Fund
This fund accounts for revenues and expenditures associated with the Travel & Tourism Department of Gaston County. Revenues come from the Motel/Hotel Occupancy Tax and are spent for visitor's guides, advertising efforts, web site updates and print media as well as other tourism-related activities.

Property Revaluation Fund
This fund accounts for the revenues and expenditures associated with the county's property revaluation activities. Gaston County, like other North Carolina counties, is required to conduct a general revaluation of real property at least every eight years. To ensure adequate funds are

available to conduct a property reappraisal, Gaston County sets aside a portion of the estimated cost of the revaluation/review each year.

Emergency Telephone System Fund
This fund was established in accordance with North Carolina law for revenues received from 911 charges and expenditures associated with the operation of emergency telephone systems.

Fire Districts Fund
This fund accounts for the revenues and expenditures associated with the county's 18 fire departments and 2 fire protection districts located in unincorporated areas. The operations of the volunteer fire departments are funded through supplemental fire district taxes.

Other Funds

Debt Service Fund
The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

School Debt Service Fund
The School Debt Service Fund is used to account for the accumulation of resources for and the payment of county school related long-term debt principal, interest, and related costs.

Capital Projects Fund
The Capital Projects Fund accounts for financial resources that are used for the acquisition construction of major capital facilities and other major capital purchases, including capital improvements for all county departments, as well as the Gaston County Schools and Gaston College.

Internal Service Fund

Self-Insurance Internal Service Fund
This fund accounts for the county's health, dental, and life insurance premiums, claims, and administrative costs associated with insurance benefits to employees, retirees, and commissioners. Revenues for this fund include the county's contributions to the health, dental, and life insurance plans, as well as premiums that employees and retirees pay. The internal service fund is not included in the budget ordinance. Nonetheless, in accordance with G.S. 159-13.1, the County Commissioners adopt a balanced financial plan for the internal service fund. The balanced financial plan is adopted at the same time as the budget ordinance, and is attached to the end of the budget ordinance document.

Proprietary Fund

Solid Waste Fund

Gaston County uses a proprietary fund to account for the operation of the county's landfill because it is operated in a manner similar to a private business, and the costs of providing solid waste services to the public are intended to be financed primarily through user charges.

Basis of Accounting & Budgeting

The *basis of accounting* governs when expenditures and revenues, and related assets and liabilities, are recognized in accounts and reported in the county's financial statements.

Gaston County's budget is prepared, and all funds are accounted for during the year, on the *modified accrual basis of accounting* in accordance with North Carolina General Statutes (G.S. 159-26(c)). The governmental fund types identified above, except the internal service fund and proprietary fund, are presented in the financial statements on this same basis. Under the modified accrual basis, revenues are recognized in the accounting period when are measurable and available to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The county considers all revenues available if they are collected within 90 days after year end, except for property taxes. Ad valorem property taxes are not accrued as revenue because the amount is not susceptible to accrual. At June 30th, taxes receivable are materially past due and are not considered to be an available resource to finance the operation of the current year.

The proprietary fund is presented in the financial statements on the *accrual basis of accounting*. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period that they are incurred. As permitted by generally accepted accounting principles (GAAP), the county has elected to apply only applicable FASB Statements and Interpretations issued before November 30, 1989 in its accounting and reporting practices for its proprietary operations.

Department/Fund Relationship

The following department/fund matrix shows the fund to which each budget function and department belongs.

Department/Fund Matrix

Funds Appropriated Annually & Included in Budget Ordinance Departments within General Fund are listed. **FUND TYPE KEY:** **G** = Governmental Fund, **SP** = Special Revenue Fund, **D** = Debt Service Fund, **C** = Capital Improvements Fund, **P** = Proprietary Fund	Fund Type	Budget Functions					
		General Government	Community Services	Human Services	Education	Public Safety	Support Services
General Fund	G						
Commissioners & Clerk to the Board		✓					
County Manager		✓					
Human Resources		✓					
Human Relations		✓					
Public Information		✓					
Finance		✓					
Budget & Purchasing		✓					
Tax Assessment/Collections		✓					
County Attorney		✓					
Law Library		✓					
Board of Elections		✓					
Register of Deeds		✓					
Retiree Benefits		✓					
Non-Departmental Expenditures		✓					
Division of Forestry			✓				
Planning			✓				
Economic Development			✓				
Cooperative Extension			✓				
Farm Service Agency			✓				
Natural Resources			✓				
Library			✓				
Parks & Recreation			✓				
Senior Center			✓				
Historic Preservation			✓				
Art & History Museum			✓				
Water & Sewer Lines			✓				
Health Department				✓			
Gaston Family Health Services				✓			
Mental Health				✓			
Veterans Services				✓			
Youth Services				✓			
Gaston Skills				✓			

Fund Structure & Basis of Accounting

Funds Appropriated Annually & Included in Budget Ordinance Departments within General Fund are listed. **FUND TYPE KEY:** **G =** Governmental Fund, **SP =** Special Revenue Fund, **D** = Debt Service Fund, **C** = Capital Improvements Fund, **P** = Proprietary Fund	Fund Type	Budget Functions					
		General Government	Community Services	Human Services	Education	Public Safety	Support Services
Gaston County Schools					✓		
Gaston College					✓		
County Police						✓	
Telecommunications						✓	
Sheriff's Office						✓	
Law Enforcement Special Allowance						✓	
Juvenile Detention Home						✓	
Emergency Management						✓	
Fire Marshal						✓	
Building Inspections						✓	
Medical Examiner						✓	
GEMS						✓	
Rescue Squads						✓	
Animal Control						✓	
Information Technology							✓
Grounds Maintenance							✓
Public Works							✓
ACCESS							✓
Public Assistance Fund	**SP**						
Department of Social Services				✓			
Travel & Tourism Fund	**SP**						
Travel & Tourism Department			✓				
Fire District Fund	**SP**						
Volunteer Fire Departments						✓	
Emergency Telephone Fund	**SP**						
Telecommunications						✓	
Property Reappraisal Fund	**SP**	✓					
Debt Service Fund	**D**	✓					
School Debt Service Fund	**D**	✓					
Capital Improvements Fund	**C**	✓					
Solid Waste Management Fund	**P**						
Solid Waste Services			✓				
Renewable Energy Center			✓				

Fund Structures & Basis of Accounting

Fund Organizational Chart

General Fund
Key Revenues:
Property & Sales Taxes, Sales & Services, Intergovernmental Revenues, Fees, Licenses, & Permits, Investment Earnings

Public Assistance Fund
Key Revenues/Sources of Funds:
State & Federal Grants, Sales & Services, Transfers from General Fund

Property Revaluation Fund
Key Revenues/Sources of Funds:
Transfers from General Fund

County & School Debt Service Funds
Key Revenues/Sources of Funds:
Transfers from General Fund, State Lottery Proceeds

Capital Improvements Fund
Key Revenues/Sources of Funds:
Transfers from General Fund

Fire Districts Fund
Revenues:
Fire District taxes

Travel & Tourism Fund
Revenues:
Occupancy Taxes

Emergency Telephone System Fund
Revenues:
911 Surcharge

Self-Insurance Fund
Key Revenues/Sources of Funds:
Sales and Services

Building Inspection Fund
Revenues:
Inspection Fees

Solid Waste Fund
Key Revenues:
User Charges & Fees, State Funds, Interest

KEY:

- Self-Insurance Fund
- Governmental Funds
- Special Revenue Funds
- Debt Service Funds
- Capital Improvements Fund
- Proprietary Fund

Transfers from General Fund to another fund

Fund Balances

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

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

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

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

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

Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies different categories of fund balance, which are reflected in the County's Comprehensive Annual Financial Report.

Restricted fund balance includes amounts restricted by law for specific purposes. For instance, a portion of the General Fund balance is required by state law to be reserved for the acquisition of computer imaging and similar technology for the Register of Deeds.

Committed fund balance represents the portion of fund balance that can only be used for specific purposes imposed by majority vote by a quorum of the Board of Commissioners.

Assigned fund balance is the portion of fund balance that Gaston County intends to use for specific purposes.

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

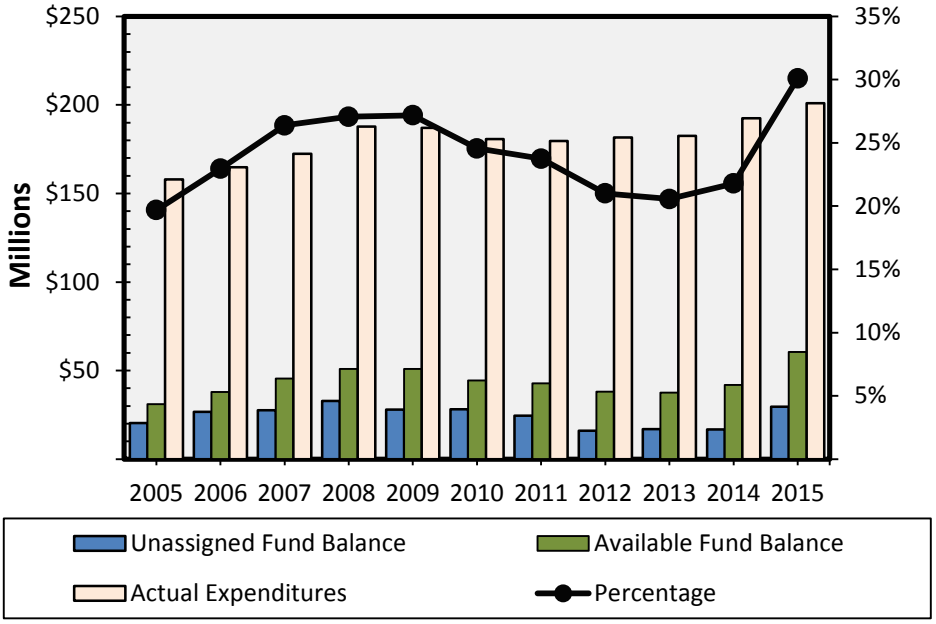
Fund Balances

Gaston County has adopted a minimum fund balance policy for the General Fund which instructs management to conduct the business of the County in such a manner that available fund balance is in the range of 10% to 20% of the prior year's expenditures. The Local Government Commission—a division of the North Carolina Department of State Treasurer—recommends that cities and counties maintain a fund balance of at least 8% of the government's expenditures.

⁂

Fund Balances

GENERAL FUND - FUND BALANCE



Fiscal Year	Unassigned Fund Balance	Available Fund Balance*	Total Fund Balance	Percentage**	Expenditures & Transfers Out
2005	$20,383,134	$31,102,507	$41,632,474	19.69%	$157,925,088
2006	$26,606,523	$37,826,110	$51,083,324	22.96%	$164,748,160
2007	$27,658,896	$45,487,781	$63,312,779	26.38%	$172,434,310
2008	$32,834,916	$50,837,295	$68,321,949	27.07%	$187,828,062
2009	$28,007,856	$50,835,791	$63,525,666	27.18%	$187,055,681
2010	$28,046,026	$44,381,139	$59,126,061	24.56%	$180,693,223
2011	$24,430,560	$42,686,548	$54,262,838	23.75%	$179,695,021
2012	$15,928,520	$38,129,576	$53,998,788	21.00%	$181,566,339
2013	$16,904,079	$37,537,194	$53,916,270	20.56%	$182,576,747
2014	$16,699,313	$41,957,509	$56,343,373	21.79%	$192,536,644
2015	$29,619,149	$60,483,805	$76,263,856	30.10%	$200,920,508

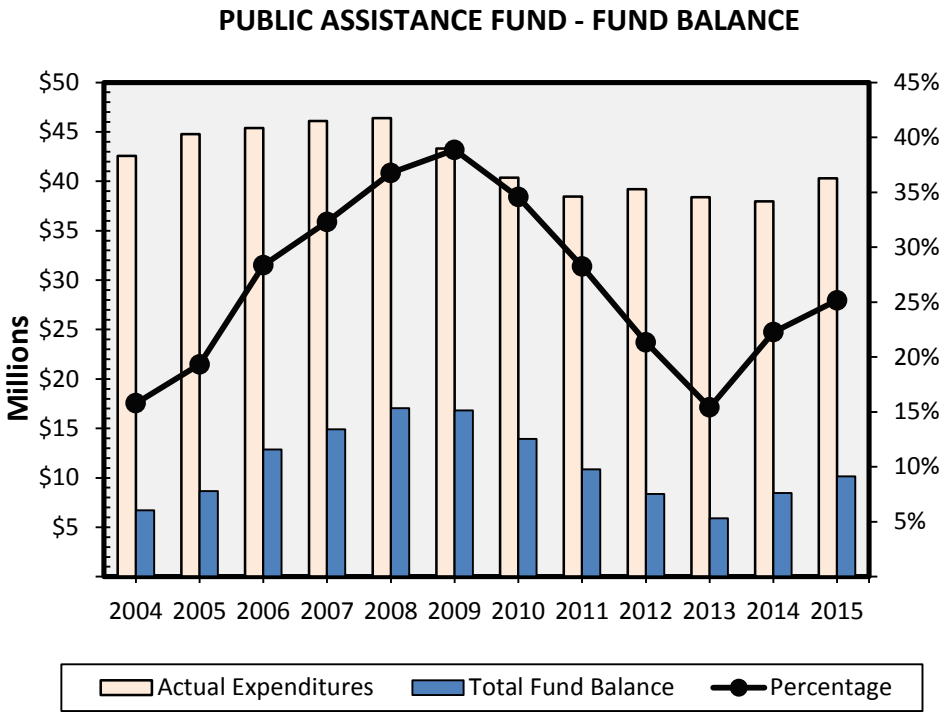
* Available fund is determined through the statutory calculation in G.S. 159-8(a).

** Available fund balance as a percentage of expenditures.

General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues					
Property Taxes	125,403,610	138,205,363	135,954,629	131,929,251	134,941,500
Other Taxes & Licenses	26,480,214	27,643,945	31,505,687	30,395,000	31,728,153
Intergovernmental Revenues	6,886,877	6,862,861	7,229,057	6,551,732	6,745,956
Fees, Licenses, & Permits	3,012,224	3,270,213	3,362,593	3,205,764	2,037,770
Sales & Services	18,812,418	17,207,826	18,498,381	17,700,204	17,779,662
Investment Earnings	63,689	96,890	90,435	75,000	75,000
Miscellaneous Revenue	1,814,104	1,510,746	21,600,449	702,294	825,494
TOTAL	182,473,135	194,797,845	218,241,232	190,559,245	194,133,535
Expenditures					
General Government	12,923,683	12,174,215	13,649,687	16,199,142	16,527,109
Community Services	8,001,954	8,117,939	8,378,493	9,090,601	9,241,363
Human Services	20,322,940	20,716,772	18,621,878	19,143,982	19,786,567
Education	46,691,012	48,108,930	49,517,556	49,746,539	51,384,897
Public Safety	51,538,748	53,165,991	54,237,829	59,881,285	59,355,122
Support Services	10,436,419	10,551,953	10,763,403	12,587,543	12,820,252
TOTAL	149,914,755	152,835,801	155,168,846	166,649,092	169,115,310
Revenues Over/(Under) Expenditures	32,558,379	41,962,044	63,072,387	23,910,153	25,018,225
Other Financing Sources (Uses)					
Installment Purchases	2,022,158	1,220,463	1,713,854	-	-

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Interfund Transfers					
Transfers in					
From Regional Library Fund	21,094	-	-	-	-
From Tourism Fund	-	-	-	-	-
From Capital Improvement Fund	-	(165,899)	1,164,500	-	-
Transfers out					
To Public Assistance Fund	(11,932,904)	(15,638,375)	(15,750,145)	(16,976,192)	(17,222,714)
To Regional Library Fund	(4)	-	-	-	-
To Tourism Fund	-	-	-	-	-
To Revaluation Fund	(50,000)	(635,000)	(550,000)	(175,000)	(210,000)
To Emergency Telephone System Fund	-	(20,835)	(60,018)	-	-
To Fire District Fund	-	-	-	-	-
To Debt Service Fund	(7,691,583)	(7,938,042)	(8,789,806)	(8,474,319)	(7,774,924)
To School Debt Service Fund	(11,505,689)	(13,056,819)	(12,298,467)	(12,613,954)	(15,727,362)
To Capital Improvement Fund	(3,503,979)	(3,632,220)	(10,036,196)	(2,705,422)	(2,174,219)
To Solid Waste Fund	-	-	-	-	-
To Self-Insurance Fund	-	-	-	-	-
TOTAL	(32,640,907)	(39,866,727)	(44,606,278)	(40,944,887)	(43,109,219)
Fund Balance					
Net Change in Fund Balance	(82,528)	2,095,317	18,466,109	(17,034,734)	(18,090,994)
Beginning Fund Balance	**53,998,788**	**53,916,260**	**56,011,577**	**74,477,686**	**57,442,952**
Ending Fund Balance	**53,916,260**	**56,011,577**	**74,477,686**	**57,442,952**	**39,351,958**
Ending Fund Balance Percent Change	**-8.23%**	**3.87%**	**32.97%**	**-22.87%**	**-31.49%**



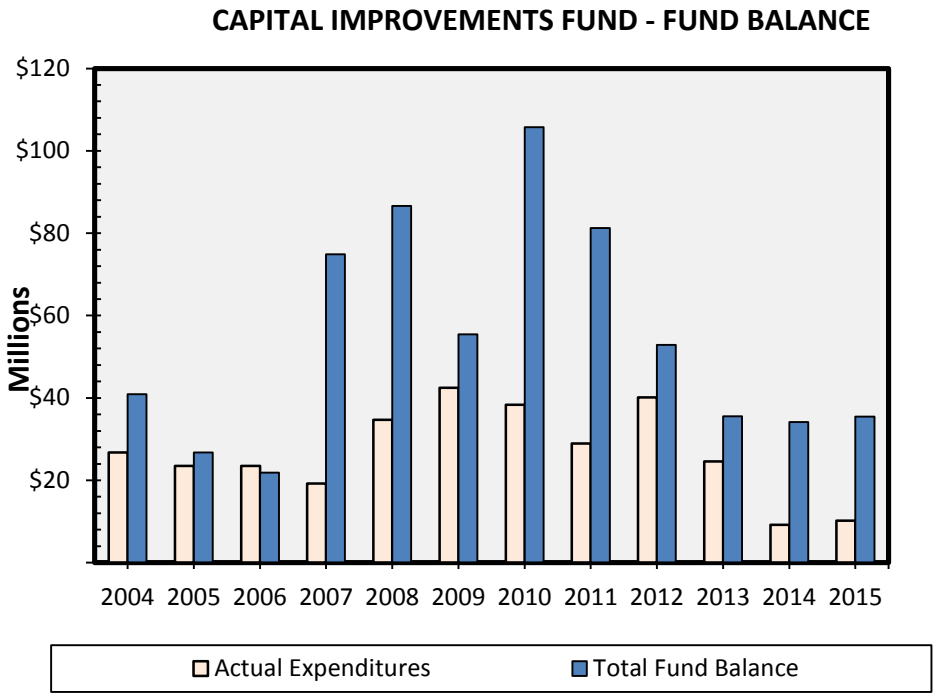
Fiscal Year	Total Fund Balance	Percentage	Expenditures
2004	$ 6,725,109	16%	$ 42,581,339
2005	$ 8,650,430	19%	$ 44,763,555
2006	$ 12,867,800	28%	$ 45,393,406
2007	$ 14,898,200	32%	$ 46,114,763
2008	$ 17,057,701	37%	$ 46,399,493
2009	$ 16,826,743	39%	$ 43,308,233
2010	$ 13,952,265	35%	$ 40,369,059
2011	$ 10,860,049	28%	$ 38,446,971
2012	$ 8,361,564	21%	$ 39,193,495
2013	$ 5,919,405	15%	$ 38,405,816
2014	$ 8,452,850	22%	$ 37,973,577
2015	$ 10,137,548	25%	$ 40,300,830

Public Assistance Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues					
Intergovernmental Revenues	23,581,100	24,093,952	25,841,474	31,270,207	31,271,326
Fees, Licenses, & Permits	-	-	-	-	-
Sales & Services	14,473	13,934	9,379	21,720	10,700
Investment Earnings	7,146	7,419	8,913	-	-
Miscellaneous Revenues	351,549	449,744	375,619	223,421	186,480
TOTAL	23,954,268	24,565,049	26,235,385	31,515,348	31,468,506
Expenditures					
DSS Administration	19,682,660	19,174,983	21,091,322	24,863,684	24,122,686
Public Assistance Programs	3,275,378	2,545,681	3,105,499	3,586,130	4,595,798
Workforce Investment Act	1,775,486	1,535,506	1,312,549	2,522,386	2,830,290
Workfirst Program	1,620,826	1,614,256	1,602,763	2,080,314	2,107,480
Battered Spouse Shelter	527,835	565,602	546,693	606,188	660,349
Adult Services	2,410,251	2,529,500	2,607,912	2,841,935	2,992,076
Youth Services	-	-	-	-	-
Day Care	7,244,830	8,010,511	7,366,466	8,075,788	7,804,787
Gaston Skills	-	-	-	-	-
Residential Child Care	1,868,557	1,997,542	2,667,337	3,915,115	3,639,407
TOTAL	38,405,822	37,973,580	40,300,542	48,491,540	48,752,873
Revenues Over/(Under) Expenditures	(14,451,555)	(13,408,530)	(14,065,157)	(16,976,192)	(17,284,367)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Other Financing Sources (Uses)					
Installment Purchases	76,487	303,592	-	-	-
Interfund Transfers					
Transfers in					
From General Fund	11,932,904	15,638,375	15,750,145	16,976,192	17,222,714
TOTAL	12,009,391	15,941,967	15,750,145	16,976,192	17,222,714
Fund Balance					
Net Change in Fund Balance	(2,442,164)	2,533,436	1,684,988	-	(61,653)
Beginning Fund Balance	**8,361,564**	**5,919,400**	**8,452,837**	**10,137,824**	**10,137,824**
Ending Fund Balance	**5,919,400**	**8,452,837**	**10,137,824**	**10,137,824**	**10,076,171**
Ending Fund Balance Percent Change	**-21.21%**	**42.80%**	**19.93%**	**0.00%**	**-0.61%**

Fund Balances



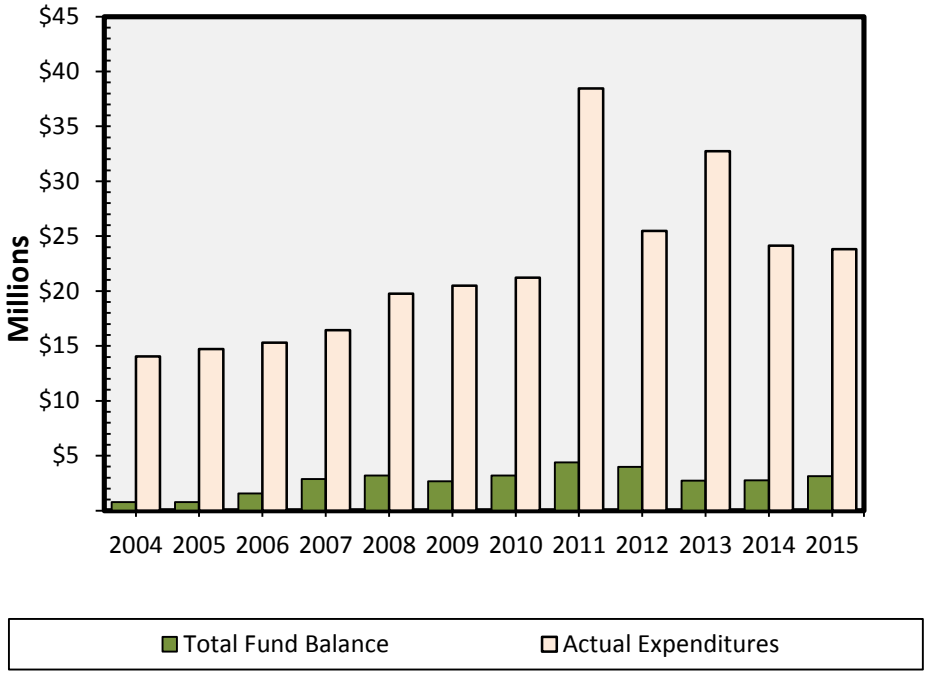
Fiscal Year	Total Fund Balance	Expenditures
2004	$ 40,908,023	$ 26,778,734
2005	$ 26,765,942	$ 23,490,179
2006	$ 21,892,774	$ 23,515,645
2007	$ 74,864,681	$ 19,204,017
2008	$ 86,633,374	$ 34,718,107
2009	$ 55,429,315	$ 42,484,498
2010	$ 105,756,292	$ 38,368,362
2011	$ 81,261,990	$ 28,962,640
2012	$ 52,881,050	$ 40,153,931
2013	$ 35,530,002	$ 24,619,020
2014	$ 34,175,681	$ 9,219,457
2015	$ 35,464,735	$ 10,176,140

Capital Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues					
Restricted Intergovernmental	$ 1,960,159	$ 1,214,550	$ 328,042	$ -	$ -
Investment Earnings	$ 45,823	$ 33,672	$ 34,657	$ -	$ -
Miscellaneous	$ 1,758,010	$ 506,334	$ 1,911,047	$ -	$ -
TOTAL	$ 3,763,992	$ 1,754,557	$ 2,273,746	$ -	$ -
Capital Expenditures by Department					
Gaston Co Commissioners	500,000	-	-	-	-
Gaston Co Public Works	3,149,166	738,906	34,385	480,000	250,000
Economic Development Comm	858,010	357,983	231,350	-	-
Dept. Of Tourism	-	-	-	-	-
Cdbg-Federal Grant Funds	203,340	400,840	101,456	-	-
Nc Housing Finance Agency	36,031	136,064	96,768	-	-
Gaston County Schools	18,727,875	6,720,104	8,021,315	1,227,000	1,227,000
Gaston College	1,317,765	553,842	1,243,871	953,219	697,219
Gaston County Recreation	26,940	249,726	345,940	130,000	-
Water & Sewer Lines	-	-	(8,000)	-	100,000
TOTAL	24,819,127	9,219,456	10,176,140	3,640,219	2,274,219
Revenues Over/(Under) Expenditures	(21,055,134)	(7,464,899)	(7,902,394)	(3,640,219)	(2,274,219)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Other Financing Sources (Uses)					
Installment Purchase Proceeds	-	1,432,209	-	-	-
School Bond Proceeds	-	-	-	-	-
Payment to Escrow Agent	-	-	-	-	-
Interfund Transfers					
Transfers In					
From General Fund	3,503,979	3,632,220	10,036,196	2,705,422	2,174,219
Transfers Out					
To General Fund	-	165,899	1,164,500	-	-
TOTAL	3,503,979	5,230,328	11,200,696	2,705,422	2,174,219
Fund Balance					
Net Change in Fund Balances	(17,551,155)	(2,234,571)	3,298,302	(934,797)	(100,000)
Beginning Fund Balances	**52,811,050**	**35,329,895**	**33,095,323**	**36,393,625**	**35,458,828**
Ending Fund Balances	**35,329,895**	**33,095,323**	**36,363,625**	**35,458,828**	**35,358,828**
Ending Fund Balance Percent Change	**23.16%**	**-6.32%**	**9.97%**	**-2.57%**	**-0.28%**

DEBT SERVICE FUND - FUND BALANCE



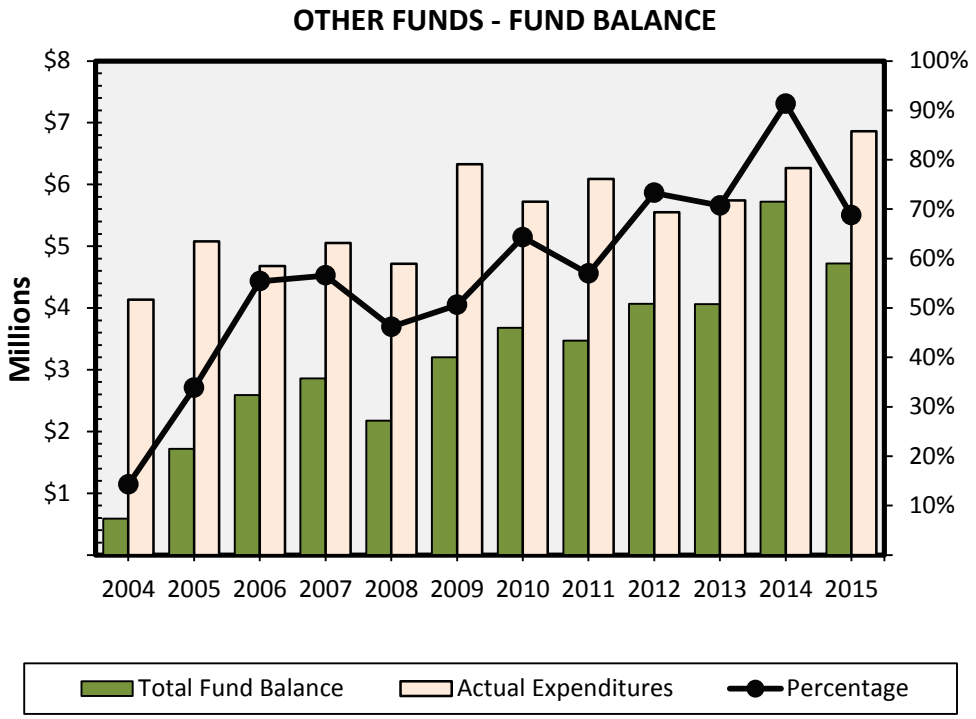
Fiscal Year	Total Fund Balance	Expenditures
2004	$ 762,555	$ 14,035,815
2005	$ 762,555	$ 14,708,765
2006	$ 1,554,661	$ 15,291,931
2007	$ 2,861,334	$ 16,440,478
2008	$ 3,206,090	$ 19,755,108
2009	$ 2,668,391	$ 20,475,318
2010	$ 3,187,334	$ 21,216,139
2011	$ 4,381,700	$ 38,446,971
2012	$ 3,994,300	$ 25,485,655
2013	$ 2,739,588	$ 32,737,143
2014	$ 2,755,127	$ 24,120,743
2015	$ 3,148,233	$ 23,807,816

Debt Service Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues					
Lottery Proceeds	3,317,510	2,093,005	2,056,824	2,145,779	2,050,000
Investment Earnings	9,266	8,628	8,129	-	-
Bond Proceeds-Local	-	-	-	-	-
Miscellaneous Revenue					
TOTAL	3,326,777	2,101,633	2,064,953	2,145,779	2,050,000
Expenditures					
County Debt Service					
Professional Services	18,854,860	38,100	34,821	150,000	150,000
Principal Retirement	5,714,432	5,852,117	6,812,625	6,819,851	6,409,191
Interest & Fees	2,321,145	2,000,922	1,766,062	1,504,468	1,215,733
School Debt Service					
Professional Services	51,090,108	578,079	523,199	654,574	635,941
Principal Retirement	9,086,037	9,019,350	8,091,951	8,867,460	10,860,140
Interest & Fees	7,170,561	6,672,719	6,579,160	6,269,014	7,312,596
TOTAL	94,237,142	24,161,287	23,807,817	24,265,367	26,583,601
Revenues Over/(Under) Expenditures	(90,910,365)	(22,059,655)	(21,742,865)	(22,119,588)	(24,533,601)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Other Financing Sources (Uses)					
High Shoals Pass Through	-	-	-	-	-
Bonds Issued	-	-	-	-	-
Build America Bonds Reimbursement	1,129,591	1,039,788	1,047,696	1,031,315	1,031,315
Interfund Transfers					
Transfers in					
From General Fund	19,197,272	20,994,861	21,088,273	21,088,273	23,502,286
TOTAL	20,326,863	22,034,649	22,135,969	22,119,588	24,533,601
Fund Balance					
Net Change in Fund Balance	(70,583,502)	(25,005)	393,104	-	-
Beginning Fund Balance	**3,994,300**	**(66,589,202)**	**(66,614,208)**	**(66,221,104)**	**(66,221,104)**
Ending Fund Balance	**(66,201,802)**	**(66,226,808)**	**(65,833,704)**	**(65,833,704)**	**(65,833,704)**
Ending Fund Balance Percent Change	**37.40%**	**0.04%**	**-0.59%**	**0.00%**	**0.00%**

Fund Balances



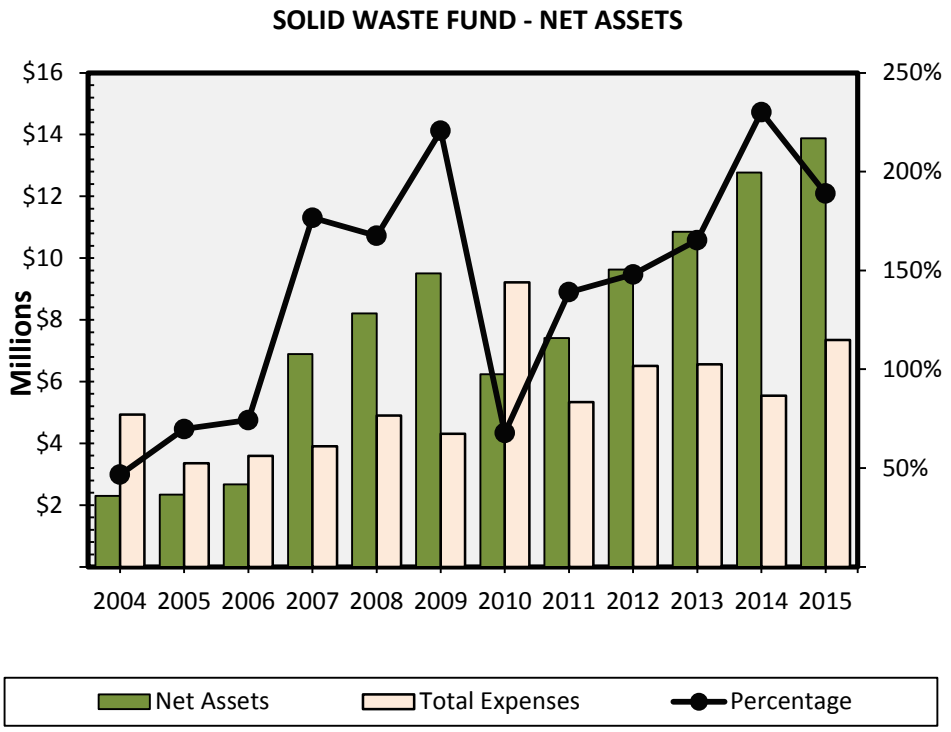
Fiscal Year	Total Fund Balance	Percentage	Expenditures
2004	$ 589,122	14%	$ 4,134,583
2005	$ 1,718,210	34%	$ 5,079,338
2006	$ 2,590,568	55%	$ 4,677,303
2007	$ 2,858,570	57%	$ 5,053,056
2008	$ 2,176,802	46%	$ 4,713,808
2009	$ 3,203,924	51%	$ 6,329,730
2010	$ 3,678,624	64%	$ 5,719,564
2011	$ 3,469,542	57%	$ 6,090,289
2012	$ 4,066,816	73%	$ 5,549,579
2013	$ 4,061,566	71%	$ 5,742,648
2014	$ 5,720,681	91%	$ 6,263,938
2015	$ 4,719,586	69%	$ 6,864,311

Non-Major Special Revenue Funds Schedule of Revenues, Expenditures, and Changes in Fund Balance

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Revenues					
Fire District Ad Valorem Taxes	4,085,569	5,963,344	5,157,256	4,598,086	4,541,012
Occupancy Tax	613,682	620,475	723,230	665,159	806,643
Drug Forfeitures/Substance Abuse Tax	201,534	112,235	547,377	-	-
Regional Library Intergov't	-	-	-	-	-
Courthouse Parking Fees	-	-	-	-	-
E911 Charge	564,399	695,543	729,724	715,511	736,203
Investment Earnings	6,914	7,970	7,356	-	-
Miscellaneous Revenue	10,230	12,399	-	-	-
TOTAL	5,482,328	7,411,966	7,164,943	5,978,756	6,083,858
Expenditures					
Regional Library	11,358	-	-	-	-
Travel & Tourism	532,732	497,630	409,858	815,159	806,643
Property Revaluation	124,908	698,951	334,636	175,000	210,000
Telecommunications	946,167	725,372	751,192	900,085	1,055,133
Federal Drug Forfeitures	149,218	3,386	175,453	-	-
Controlled Substance Abuse Tax	143,435	13,794	36,610	-	-
Volunteer Fire Departments	3,834,826	4,324,808	5,158,746	4,598,086	4,541,012
TOTAL	5,742,644	6,263,941	6,866,495	6,488,330	6,612,788
Revenues Over/(Under) Expenditures	(260,316)	1,148,025	298,448	(509,574)	(528,930)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017
Interfund Transfers					
Transfers In					
From General Fund	50,004	655,835	610,018	175,000	210,000
Transfers Out					
To General Fund	21,094	-	-	-	-
TOTAL	71,098	655,835	610,018	175,000	210,000
Fund Balance					
Net Change in Fund Balances	(189,218)	1,803,860	908,466	(334,574)	(318,930)
Beginning Fund Balances	**4,066,816**	**3,877,598**	**5,681,458**	**6,589,924**	**6,255,350**
Ending Fund Balances	**3,877,598**	**5,681,458**	**6,589,924**	**6,255,350**	**5,936,420**
Ending Fund Balance Percent Change	**-5.68%**	**46.52%**	**15.99%**	**-5.08%**	**-5.10%**

Fund Balances



Fiscal Year	Net Assets	Percentage	Total Expenses
2004	$ 2,297,858	47%	$ 4,928,076
2005	$ 2,340,777	70%	$ 3,356,929
2006	$ 2,671,163	74%	$ 3,597,835
2007	$ 6,895,736	177%	$ 3,903,228
2008	$ 8,208,221	167%	$ 4,901,486
2009	$ 9,501,687	221%	$ 4,306,284
2010	$ 6,238,665	68%	$ 9,217,452
2011	$ 7,413,628	139%	$ 5,333,677
2012	$ 9,625,675	148%	$ 6,506,491
2013	$ 10,848,996	165%	$ 6,562,494
2014	$ 12,765,942	230%	$ 5,546,590
2015	$ 13,879,217	189%	$ 7,347,838

Proprietary Fund Schedule of Revenues, Expenses, and Changes in Net Assets

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Adopted FY 2016
Revenues					
Other Taxes & Licenses	315,582	309,797	326,658	290,000	290,000
Restricted Intergovernmental	11,849	13,730	45,558	10,000	10,000
Fees	4,814,656	5,219,608	6,274,218	4,871,153	4,775,232
Sales & Services	1,967,055	1,812,077	1,951,379	1,917,000	1,930,330
Investment Earnings	4,426	6,415	6,436	-	-
Miscellaneous Revenues	672,250	101,951	23,940	69,500	58,000
TOTAL	7,785,818	7,463,579	8,628,190	7,157,653	7,063,562
Expenses					
Salaries & Benefits	1,490,175	1,507,088	1,533,835	1,682,945	1,745,769
Operating Expenses	4,864,143	3,503,384	5,810,270	5,041,480	5,056,539
Principal Retirement	-	535,296	-	-	-
Interest & Fees	-	-	-	-	-
Capital Outlay	174,228	208,221	821	2,411,572	1,533,228
TOTAL	6,528,546	5,753,989	7,344,926	9,135,997	8,335,536
Revenues Over/(Under) Expenditures	1,257,272	1,709,590	1,283,264	(1,978,344)	(1,271,974)
Net Assets					
Change in Net Assets	1,257,272	1,709,590	1,283,264	(1,978,344)	(1,271,974)
Beginning Net Assets	**9,625,675**	**10,882,947**	**12,592,537**	**13,875,802**	**11,897,458**
Ending Net Assets	**10,882,947**	**12,592,537**	**13,875,802**	**11,897,458**	**10,625,484**
Ending Net Assets Percent Change	**13.06%**	**15.71%**	**10.19%**	**-14.26%**	**-10.69%**

***

Debt Management

In April 2016, Moody's Investor Service affirmed the **Aa** rating to Gaston County's outstanding general obligation debt citing the County's "sizable tax base, with average demographics, and slightly elevated but manageable debt burden." In April 2016, Standard & Poor's Ratings Services raised its long-term rating to 'AA' from 'AA-' on Gaston County, N.C.'s general obligation (GO) bonds. Standard & Poor's also raised its long-term rating on the county's appropriation-backed obligations to 'AA-' from 'A+'. At the same time, Standard & Poor's assigned its 'AA' long-term rating to the county's series 2016 General Obligation bonds.

As of June 30, 2015, the County's general obligation per capita debt burden is $915.00, which represents a flat per capita debt burden over the previous fiscal year.

Computation of Legal Debt Margin

The County's debt capacity is subject to legal limitations based on 8% of the total assessed value of real and personal property. The legal debt margin as of June 30, 2015 is computed as follows:

Assessed Value of Property at 6/30/2014	$	15,425,878,851
Statutory Debt Limit: 8% of Assessed Value	$	1,234,070,308
Amount of Debt Applicable to Limit		
General Obligation Bonds	$	161,684,000
Certificates of Participation	$	3,095,000
Other Debt	$	13,424,288
	$	178,193,288
Less: Resources Restricted to Paying Principal	$	-
Total Net Debt Applicable to Limit	$	178,203,288
Legal Debt Margin (i.e. unused capacity)	**$**	**1,055,877,020**
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit		**16.87%**

Long-Term Obligations

The following table lists the principal owed on the County's long-term obligations as of June 30, 2015 by business-type activities (namely Solid Waste operations) and governmental activities (all other County functions).

Long-Term Obligations as of June 30, 2015	Governmental Activities	Business-Type Activities
Capital Leases	$ 2,998,162	$ 7,528
Installment Purchase Obligations	$ 4,202,283	$ 3,452,811
General Obligation Indebtedness	$ 161,684,000	$ -
Certificates of Participation	$ 3,095,000	$ -
Revolving Loan Payables	$ 6,223,843	$ -
TOTAL	**$ 178,203,288**	**$ 3,460,339**

The annual debt service requirements to maturity for the County's general obligation bonds are as follows:

Year Ending June 30	Principal	Interest	Total
2016	$ 11,989,000	$ 7,397,105	$ 19,386,105
2017	$ 12,026,000	$ 6,918,861	$ 18,944,861
2018	$ 13,202,000	$ 6,486,350	$ 19,688,350
2019	$ 13,299,000	$ 6,486,350	$ 19,785,350
2020	$ 13,305,000	$ 5,369,249	$ 18,674,249
2021-2025	$ 58,708,000	$ 18,797,029	$ 77,505,029
2026-2029	$ 39,155,000	$ 5,300,553	$ 44,455,553
TOTAL	**$ 161,684,000**	**$ 56,755,497**	**$ 218,439,497**

FY 2016-2017 Budgeted Debt Payments

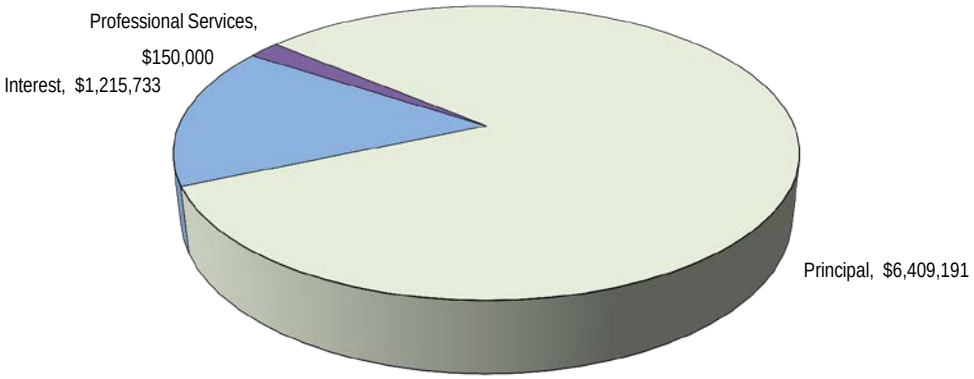
The schedules on the following pages detail the budgeted debt payments for FY 2016-2017.

The table below summarizes the budgeted principal, interest, and professional services expenditures listed in the debt payment schedules:

	Non-School	School	Solid Waste	Total
Principal	$ 6,409,191	$ 11,313,474	$ 598,715	$ 18,321,380
Interest	$ 1,215,733	$ 7,345,203	$ 102,805	$ 8,663,741
Professional Services	$ 150,000	$ 150,000	$ -	$ 300,000
Total	$ 7,774,924	$ 18,808,677	$ 701,520	$ 27,285,121

SUMMARY OF 2016-2017 PROJECTED OTHER (NON-SCHOOL) DEBT SERVICE
PREPARED AS OF 03/29/2016

NON-SCHOOL DEBT SERVICE EXPENDITURES



Payment Date	Series	Issue Date	Amount
Lease-Purchase: Buildings-Principal			
07/14/16	County Bldgs	07/14/06	$ 193,250
10/22/16	New Administration Building	04/22/04	$ 188,578
10/22/16	Police/York Chester Square	04/22/04	$ 36,739
12/30/16	York-Chester Square 2003 Financing	06/24/03	$ 76,667
04/22/17	New Administration Building	04/22/04	$ 188,578
04/22/17	Police/York Chester Square	04/22/04	$ 36,739
05/01/17	High Shoals Sewer	09/12/12	$ 366,109
06/30/17	York-Chester Square 2003 Financing	06/24/03	$ 76,667
			$ 1,163,327
Lease-Purchase: Buildings-Interest			
07/14/16	County Bldgs	07/14/06	$ 4,213
10/22/16	New Administration Building	04/22/04	$ 23,139
10/22/16	Police/York Chester Square	04/22/04	$ 4,508
11/01/16	High Shoals Sewer Interconnect	09/12/12	$ 71,904
12/30/16	York-Chester Square 2003 Financing	06/24/03	$ 6,302
04/22/17	New Administration Building	04/22/04	$ 19,283
04/22/17	Police/York Chester Square	04/22/04	$ 3,757
05/01/17	High Shoals Sewer Interconnect	09/12/12	$ 71,904
06/30/17	York-Chester Square 2003 Financing	06/24/03	$ 4,727
			$ 209,737

Debt Summary

Bond Principal - Courthouse

03/01/17	2006 Refunding Bonds	03/01/06	$	372,845
05/01/17	2004 Refunding Bonds	03/01/04	$	1,304,535
			$	1,677,380

Bond Principal - Jail

03/01/17	2006 Refunding Bonds	03/01/06	$	527,312
05/01/17	2004 Refunding Bonds	03/01/04	$	485,772
			$	1,013,084

Bond Principal - 2006 Series, G.O. Bonds

03/01/17	2013 Refunding Bonds	04/16/13	$	19,611
			$	19,611

Bond Principal - 2007 Series, Gaston College Bonds

02/01/17	Community College / Series 2007	08/30/07	$	800,000
03/01/17	Refunding Bonds / Series 2013	04/16/13	$	155,789
			$	955,789

COPS Principal - DSS Bldg

12/01/16	2005 COPS	09/01/05	$	461,202

COPS Principal - Jail Annex

12/01/16	2005 COPS	09/01/05	$	572,592

COPS Principal - Life Skills Bldg

12/01/16	2005 COPS	09/01/05	$	196,236

COPS Principal - Main Jail

12/01/16	2005 COPS	09/01/05	$	349,970

Bond Interest - Courthouse

09/01/16	2006 Refunding Bonds	03/01/06	$	7,457
11/01/16	2004 Refunding Bonds	03/01/04	$	22,830
03/01/17	2006 Refunding Bonds	03/01/06	$	7,457
05/01/17	2004 Refunding Bonds	03/01/04	$	22,830
			$	60,574

Bond Interest - Jail

09/01/16	2006 Refunding Bonds	03/01/06	$	10,547

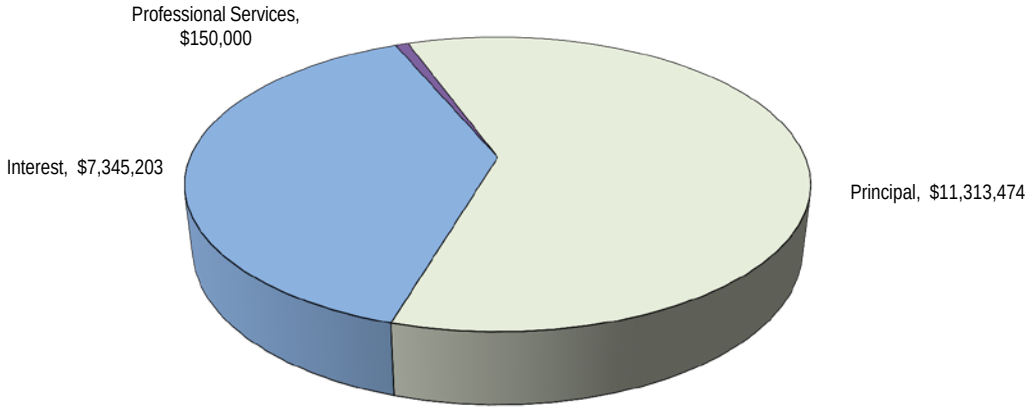
Debt Summary

11/01/16	2004 Refunding Bonds	03/01/04	$	8,502
03/01/17	2006 Refunding Bonds	03/01/06	$	10,547
05/01/17	2004 Refunding Bonds	03/01/04	$	8,502
			$	38,098
Bond Interest - 2006 Series, G.O. Bonds				
09/01/16	2013 Refunding Bonds	04/16/13	$	37,948
03/01/17	2013 Refunding Bonds	04/16/13	$	37,948
			$	75,896
Bond Interest - 2007 Series, Gaston College Bonds				
08/01/16	Community College, Series 2007	08/30/07	$	94,500
09/01/16	2013 Refunding Bonds	04/16/13	$	301,463
02/01/17	Community College, Series 2007	08/30/07	$	94,500
03/01/17	2013 Refunding Bonds	04/16/13	$	301,463
			$	791,926
COPS Interest - DSS Bldg				
12/01/16	2005 COPS	09/01/05	$	11,531
			$	11,531
COPS Interest - Jail Annex				
12/01/16	2005 COPS	09/01/05	$	14,315
			$	14,315
COPS Interest - Life Skills Bldg				
12/01/16	2005 COPS	09/01/05	$	4,906
			$	4,906
COPS Interest - Main Jail				
12/01/16	2005 COPS	09/01/05	$	8,750
			$	8,750
Professional Services				
N/A	Expenditures Associated With Issuance Of Bonds.		$	150,000
	Total For Fund 30 Debt Service		**$**	**7,774,924**

Debt Summary

SUMMARY OF 2013-2014 PROJECTED SCHOOL DEBT SERVICE
PREPARED AS OF 04/10/2013

SCHOOL DEBT SERVICE EXPENDITURES



Payment Date	Series	Issue Date	Amount
Lease-Purchase: Buildings-Principal			
12/30/16	Sadler Elementary 2003 Financing	06/24/03	$ 226,667
06/30/17	Sadler Elementary 2003 Financing	06/24/03	$ 226,667
			$ 453,334
Lease-Purchase: Building-Interest			
12/30/16	Sadler Elementary 2003 Financing	06/24/03	$ 18,633
06/30/17	Sadler Elementary 2003 Financing	06/24/03	$ 13,974
			$ 32,607
Bond Principal - Schools			
02/01/16	2009A School Bonds	08/18/09	$ 2,240,000
03/01/17	2012 Refunding Bonds	03/26/12	$ 76,000
03/01/17	2006 Refunding Bonds	03/01/06	$ 1,139,844
03/01/17	2013 Refunding Bonds	04/16/13	$ 494,602
04/01/17	2006 School Bonds	10/01/06	$ 1,750,000
05/01/17	2004 Refunding Bonds	03/01/04	$ 1,384,694
06/01/17	2009C Refunding Bonds	08/18/09	$ 1,275,000
02/01/17	2016 School Bonds	05/30/16	$ 2,500,000
			$ 10,860,140

Bond Interest - Schools

08/01/16	2009A School Bonds	08/18/09	$	128,169
08/01/16	2009B School BAB Bonds	08/18/09	$	1,613,702
09/01/16	2012 Refunding Bonds	03/26/12	$	71,104
09/01/16	2006 Refunding Bonds	03/01/06	$	22,797
09/01/16	2013 Refunding Bonds	04/16/13	$	957,091
10/01/16	2006 School Bonds	10/01/06	$	35,000
11/01/16	2004 Refunding Bonds	03/01/04	$	24,233
12/01/16	2009C Refunding School Bonds	08/18/09	$	124,094
02/01/17	2009A School Bonds	08/18/09	$	128,169
02/01/17	2009B School Bab Bonds	08/18/09	$	1,613,702
03/01/17	2012 Refunding Bonds	03/26/12	$	71,104
03/01/17	2006 Refunding Bonds	03/01/06	$	22,797
03/01/17	2013 Refunding Bonds	04/16/13	$	957,091
04/01/17	2006 School Bonds	10/01/06	$	35,000
05/01/17	2004 Refunding Bonds	03/01/04	$	24,233
06/01/17	2009C Refunding School Bonds	08/18/09	$	124,094
02/01/17	2016 School Bonds	05/03/16	$	1,360,216
			$	7,312,596

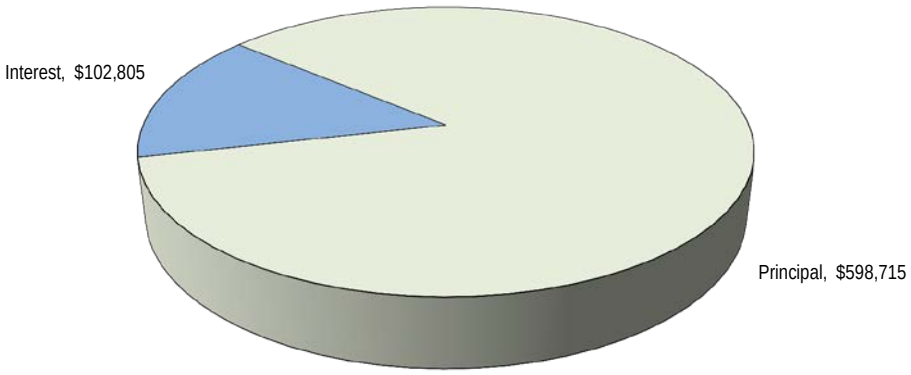
Professional Services

N/A	Expenditures Associated With Issuance Of Bonds.	$	150,000

Total For Fund 31 Debt Service: Schools	**$**	**18,808,677**

Debt Summary

SOLID WASTE DEBT SERVICE EXPENDITURES



Payment Date	Series	Issue Date	Amount
Lease-Purchase: Buildings-Principal			
08/01/16	Electric Facility RZFB	06/02/10	$ 293,772
02/01/17	Electric Facility RZFB	06/02/10	$ 304,943
			$ 598,715
Lease-Purchase: Building-Interest			
08/01/16	Electric Facility RZFB	06/02/10	$ 54,169
02/01/17	Electric Facility RZFB	06/02/10	$ 48,636
			$ 102,805
	Total For Fund 60 Debt Service: Solid Waste		**$ 701,520**

Financial Condition Analysis

This section presents summary information on Gaston County's financial condition using a set of indicators adapted from *Evaluating Financial Condition: A Handbook for Local Government*, published by the International City/County Management Association (Washington, DC: ICMA, 1994). According to the text, *financial condition* encompasses the following:

- **Cash solvency**, or the government's short-term ability to generate enough cash to pay its bills.
- **Budgetary solvency**, or the government's ability to generate enough revenues over its fiscal year to meet its expenditures and not incur deficits.
- **Long-run solvency**, or the long-run balance between revenues and expenditures.
- **Service-level solvency**, or the government's ability to provide services at the minimum level necessary to maintain the community's safety, health, and quality of life.

Financial condition analysis is important in order to monitor the above factors, to forestall future financial problems, and to pinpoint current financial problems.

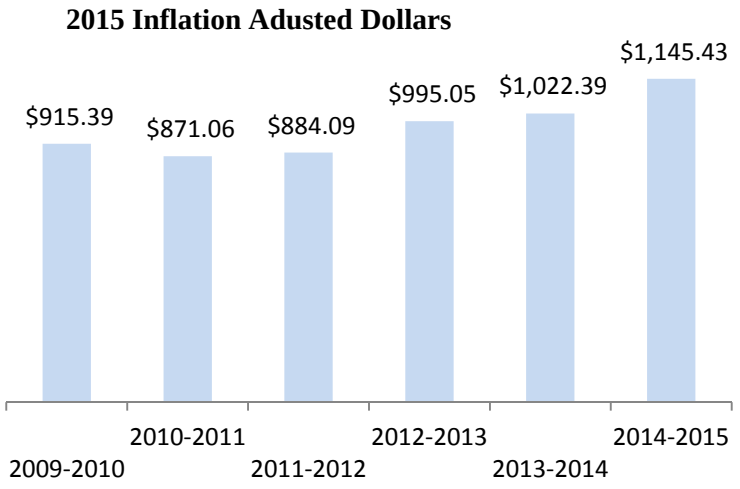
This section focuses on the financial characteristics of Gaston County's General Fund. Sources for the information used to compute the indicators include Gaston County's Comprehensive Annual Financial Reports, accounting records, and, for data such as population and inflation index figures, outside government agencies.

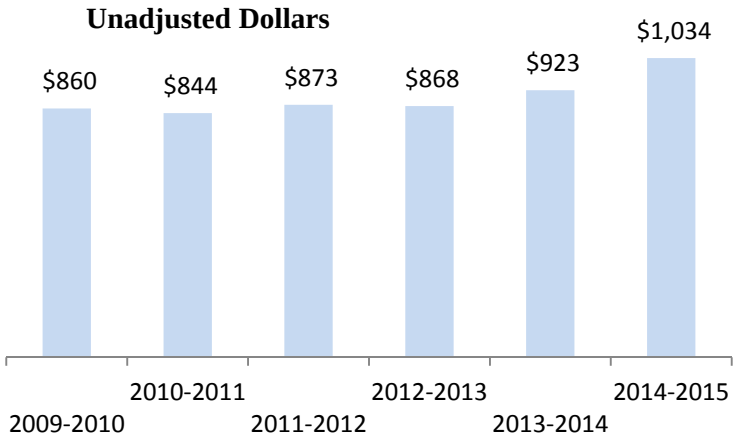
For this analysis, General Fund transfers to other funds are counted as General Fund expenditures. Revenues and other financing sources for funds other than the General Fund are not included in the indicators computed below. The years noted on the graphs refer to the fiscal year for the period indicated.

Finally, e*nvironmental characteristics*, such as unemployment and property values, as well as *organizational characteristics*, such as the form of government, also affect government's financial condition. Environmental and organizational characteristics are discussed throughout the *More Information about Gaston County* section of this document.

A description of the indicators selected for inclusion in this document follows. This portion of the *Financial Condition & Outlook* section concludes with a table providing summary data for each of the chosen indicators.

Revenues per capita





Description:

Revenues per capita

Calculation:

$$\frac{\text{Net operating revenues}}{\text{Population}}$$

Warning Trend:

Decreasing net revenues per capita

The per capita revenues indicator shows changes in revenues relative to changes in population. The assumption underlying this indicator is that revenues and demand for services are related to population. As population increases, demand for services is expected to increase. If revenues fail to increase proportionately, then the government will be unable to maintain service levels without finding additional revenue sources or ways to save money.

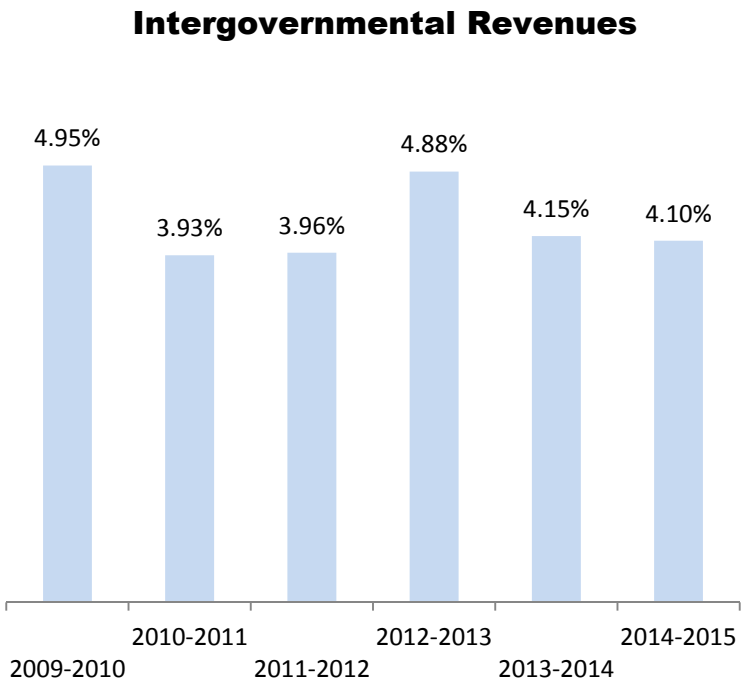
This indicator is calculated by dividing net operating revenues for a particular year by that year's population. Net operating revenues for this and other indicators refers to total general fund revenues minus proceeds from installment purchase arrangements.

In inflation adjusted dollars, revenues per capita increased from $915 in FY 2010 to $1,145 in FY 2015 – an increase of $320. In unadjusted dollars, revenues per capita increased from $860 in FY 2010 to $1,034 in FY 2015—an increase of $174.
A major reason why per capita revenues have decreased from FY 2010 to FY 2015 is the loss in

sales tax revenues with the General Assembly's phase-in of Medicaid reform, which started in 2007. Under this legislation, the state assumed the responsibility of counties' Medicaid costs. In return, counties lost the authority to levy a one-half percent sales tax and also faced changes in the allocation formula for another local sales tax. Counties, including Gaston County, are also obliged to make hold harmless payments to municipalities within their borders for the municipalities' loss from the sales tax repeal. In FY 2015, Gaston County received $30.8 million in sales tax revenues, compared to $37.9 million in FY 2007—a loss of $7.1 million.

Other General Fund revenues have increased since FY 2007. For instance, property tax revenues increased over this period, from $112.1 million to $136 million. Revenues from sales and services remained consistent.

In Sum, however, total net operating revenues have increased by 19.76% from FY 2009 to FY 2015, from $182.2 million to $218.2 million. Starting in FY 2008 the State took a phased in approach to taking over local Medicaid costs in exchange for a portion of sales tax. This exchange hurts net operating revenues but the County no longer participates in funding Medicaid costs.



Description:

Intergovernmental revenues as a percentage of net operating revenues

Calculation:

$$\frac{\text{Intergovernmental operating revenues}}{\text{Net operating revenues}}$$

Warning Trend:

Increasing amount of Intergovernmental revenues as a percentage of net operating revenues

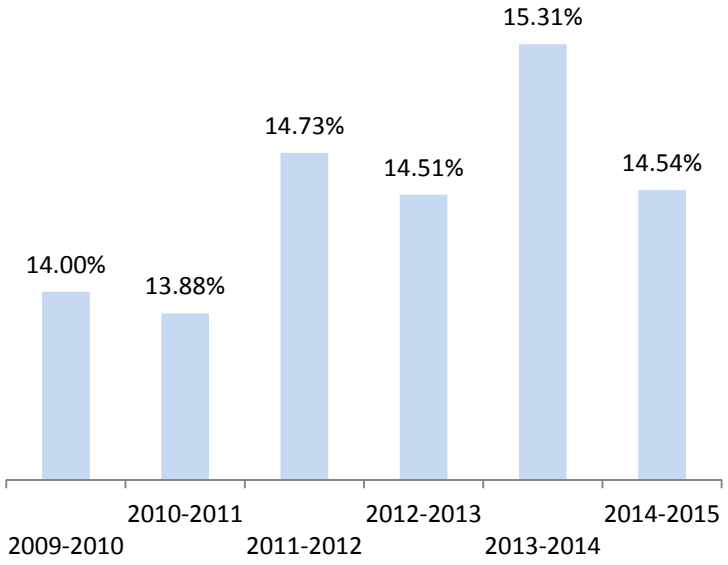
It is important to monitor intergovernmental revenues because an overdependence on such revenues can be detrimental if federal and state funds cease. If intergovernmental revenues are eliminated or reduced, then the government has to decide between eliminating services or funding them with other revenues, such as the property tax.

The Sheriff's Office and Health Department receive the most intergovernmental revenues. For

the Sheriff's Office, most of the intergovernmental revenue comes from reimbursements for housing federal prisoners in the county jail. The Health Department receives grants from the state government.

In FY 2015, Gaston County's intergovernmental revenues for the general fund totaled $7.1 million. Since intergovernmental revenues as a percentage of net operating revenues have remained around four percent for most of the years indicated on the chart, it does not appear that Gaston County is over-reliant on intergovernmental revenues.

Elastic Revenues



Description:

Elastic revenues as a percentage of net operating revenues

Calculation:

$$\frac{\text{Elastic operating revenues}}{\text{Net operating revenues}}$$

Warning Trend:

Decreasing amount of elastic revenues as a percentage of net operating revenues

Elastic revenues refers to revenues that respond to changes in the economy. As the economy expands, elastic revenues expand proportionately or at a greater rate than the economy. The opposite is also true: as the economy declines, so too do elastic revenues. By comparison, inelastic revenues tend to remain the same, without regard to changes in the economy.

During a recession, for instance, it is beneficial to have a high percentage of inelastic revenues. On the contrary, during times of increased economic activity, and increasing inflation, it is beneficial to have more elastic revenues, which tend to keep pace with inflation.

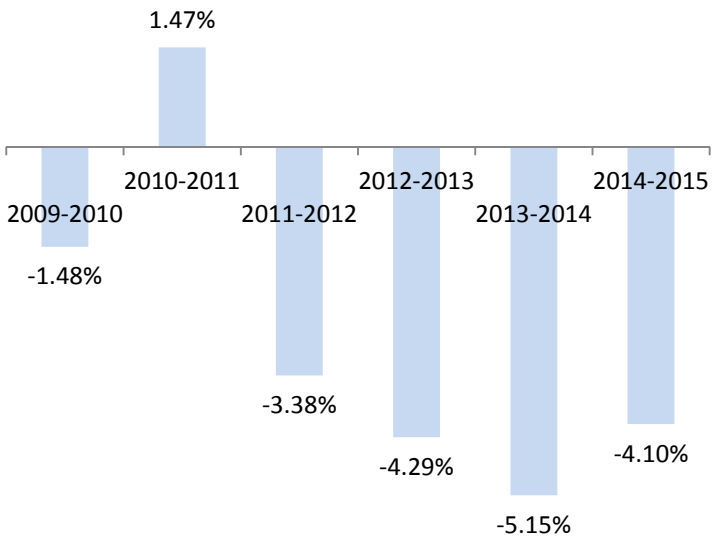
For this analysis, elastic revenues are defined as sales taxes, building inspections fees, and register of deeds fees. The indicator is computed by dividing total elastic revenues by total net operating revenues.

As the graph for this indicator depicts, elastic revenues increased by 0.54 percentage points from 2009-2010 to 2014-2015.

Register of Deeds fees, however, have decreased from $2,565,152 in FY 2007 to $974,767 in FY 2015. Some of the Register of Deeds fees—such as marriage licenses, notary application fees, and so on—are inelastic. Most of the fees, however, are derived from transactions involving the conveyance of property, which in turn rely on the real estate market. The General Assembly sets the fees for Registers of Deeds throughout the state.

Building Inspections fees comprise the remainder of elastic revenues. For FY 2015, Building Inspections revenues totaled $1,117,021, a $650,395 decline from FY 2007. As with the Register of Deeds fees, Building Inspections fees depend on the real estate market, which has gradually started to improve in Gaston County since the last recession.

Revenue Shortfalls



Description:

Revenue shortfalls as a percentage of actual net operating revenues

Calculation:

$$\frac{\text{Revenue shortfalls}}{\text{Net operating revenues}}$$

Warning Trend:

Increase in revenue shortfalls as a percentage of actual net operating revenues

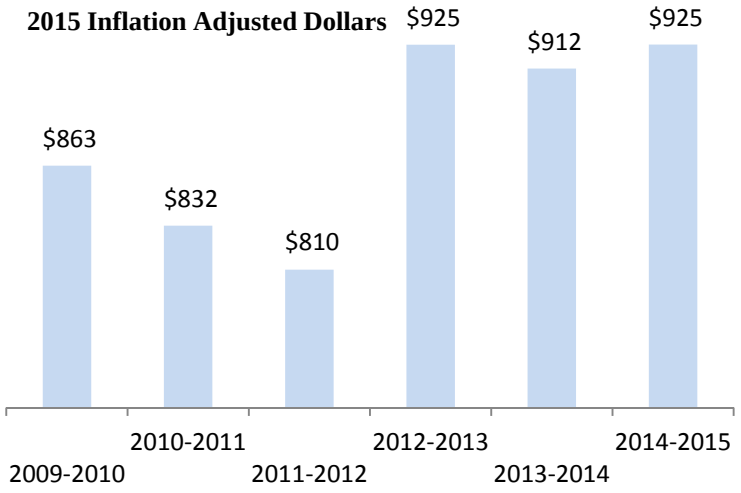
This indicator depicts the differences between revenues budgeted and actually received during the fiscal year. Ideally, at the end of the fiscal year the government will have earned more revenues than budgeted. When the government earns less revenue than budgeted, then the government experiences a revenue shortfall. It is important to identify if the government is continually earning less revenues than budgeted, as this can indicate, for instance, unrealistic revenue forecasting techniques or the drying up of certain revenue sources.

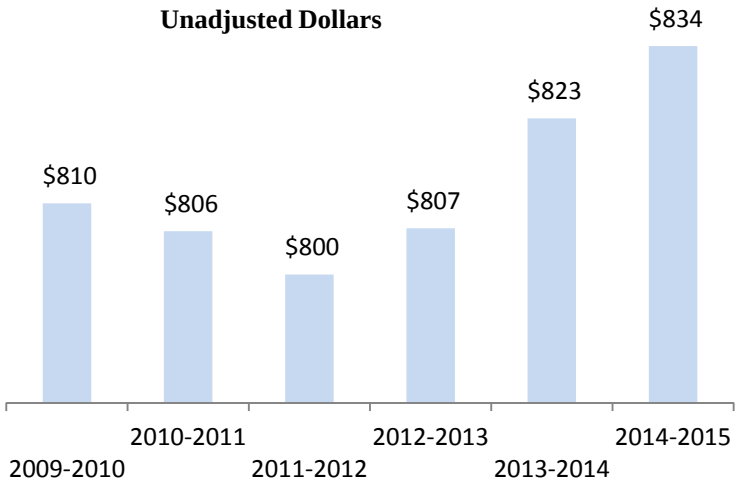
This indicator is calculated as follows. The actual net operating revenues for a year are subtracted from the budgeted net operating revenues for that year. If the resulting number is negative, that means the actual net operating revenues for that year were higher than the budgeted revenues. If the number is positive, the opposite is true. This number is then divided into the actual net revenues for the year in question, which shows the revenue surplus or shortfalls as a percentage of actual net operating revenues. On the graph above, negative numbers indicate a revenue surplus; positive numbers indicate a revenue shortfall.

Gaston County's General Fund experienced revenue shortfalls for only two of the five years indicated on the chart. In addition, the amount of the shortfall was small.

The data for this indicator do not indicate a warning trend of persistent, or even growing, revenue shortfalls—a token of Gaston County's practice of generating conservative revenue projections.

Expenditures per Capita





Description:

Net operating expenditures per capita

Calculation:

$$\frac{\text{Net operating expenditures}}{\text{Population}}$$

Warning Trend:

Increasing net operating expenditures per capita

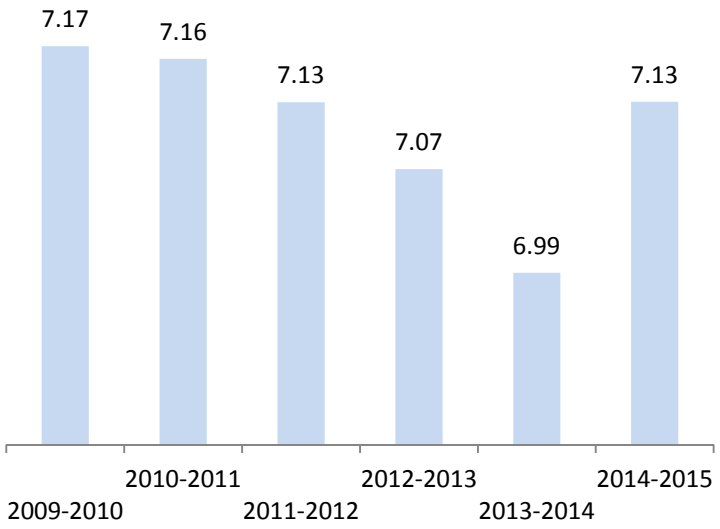
The expenditures per capita indicator shows changes in expenditures relative to changes in population. Expenditures can serve as a substitute for service output—under this assumption, the more a government spends the more services its citizens are receiving. Expenditures per capita trends can indicate if expenditures are outstripping demand caused by population growth, or if expenditures are growing faster than the increase in inflation.

The two expenditures per capita graphs show trends for this indicator in constant dollars and inflation adjusted dollars. Both graphs show decreasing expenditures per capita from FY 2010 to FY 2012. Since FY 2012 both graphs indicate an increase in expenditures per capita. In unadjusted dollars, expenditures per capita increased $23 from FY 2010 to FY 2015. In inflation

adjusted dollars, the increase is greater: expenditures per capita increased $62 from FY 2010 to FY 2015.

The trends depicted in the graphs support the conclusion that General Fund expenditures are not outstripping population growth or increases in inflation.

Employees per 1,000 Population



Description:

Employees per 1,000 population

Calculation:

Number of employees
———————
Population divided by 1,000

Warning Trend:

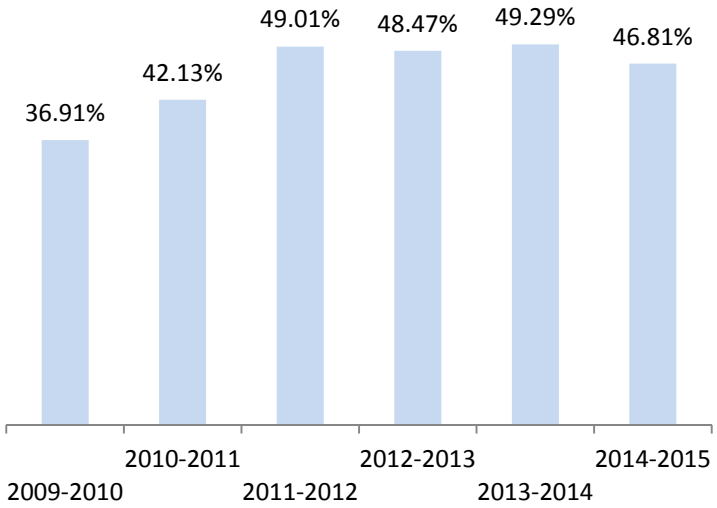
Increasing number of employees per 1,000 population

This indicator shows the number of Gaston County employees per 1,000 population. By showing the number of employees per 1,000 population, as opposed to showing employees per capita, it is easier to identify changes in this indicator.

The graph for this indicator shows a slightly declining number of employees per 1,000 population but increases in FY 2015. In FY 2010, the total number of Gaston County employees was 1,479; in FY 2015, the total number was 1,511, a 2.16% increase in the total number of employees. The county's population grew 2.84% between the six year period, from 206,086 to 211,936.

The growth in the number of employees has mostly occurred in public safety and human services departments. General Government and Community Services has seen the largest decrease in employees over this period.

Fixed Costs



Description:

Fixed costs as a percentage of net operating expenditures

Calculation:

$$\frac{\text{Fixed costs}}{\text{Net operating expenditures}}$$

Warning Trend:

Increasing fixed costs as a percentage of net operating expenditures

The term *fixed costs* refers to expenditures over which the government has little short-term control. Fixed costs include expenditures to which the government is contractually or statutorily committed. It is important to monitor the proportion of fixed expenditures to total expenditures because the higher the government's fixed costs, the less flexibility the government has to modify spending, especially during an economic slump.

Examples of Gaston County's contractual and statutory obligations for the General Fund are: retirement contributions; benefits for certain retirees; the medical contract for jail inmates; capital outlay for the school system and Gaston College; mandates for the Health Department; installment-purchase payments for vehicles, buildings, and equipment; and transfers to the debt service funds.

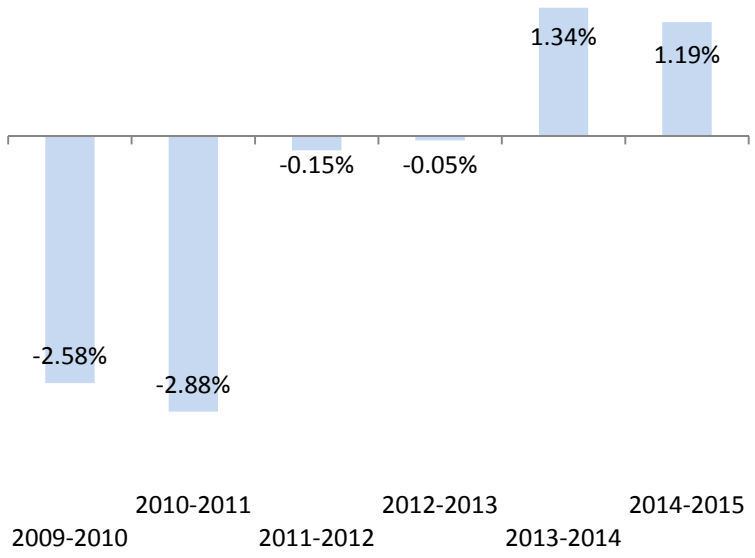
Also included in fixed costs, for this analysis, are the ongoing business costs of running the county government, including: utilities, employee health insurance, vehicle maintenance, maintenance for communications equipment, and general liability insurance.

To be sure, Gaston County faces additional fixed costs not captured here. Certain General Fund functions, such as the County Commissioners or County Police, are mandated, but there are no mandated spending levels for these functions. Also, some mandated expenditures are accounted for in funds other than the General Fund—for example, the county's portion of mandated programs at the Department of Social Services. For simplicity, this analysis focuses on the most easily identifiable mandated and overhead costs.

As the graph above shows, Gaston County's General Fund fixed costs increased 9.90 percentage points from FY 2010 to FY 2015. For FY 2015, fixed costs as a percentage of operating expenditures was nearly 50%. The largest component of fixed costs are transfers to

the debt service funds, which, for FY 2015 totaled $21,088,273, making up 36.6% of all fixed costs.

Operating Deficits



Description:

Operating deficits as a percentage of net operating revenues

Calculation:

General fund operating deficits
———————
Net operating revenues

Warning Trend:

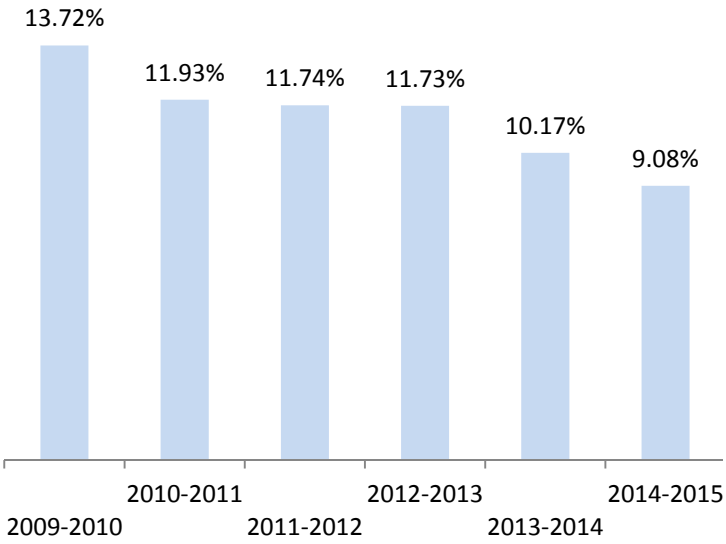
Increasing operating deficits as a percentage of net operating revenues

An operating deficit is when the government spends more than it receives. This doesn't necessarily mean the budget is not balanced, since it's possible to use fund balances to fill the difference between expenditures and revenues. The use of fund balances to cover operating deficits is unsustainable, which is why it's important to monitor this indicator.

This indicator is computed as follows: General Fund expenditures plus transfers to other funds are subtracted from revenues plus transfers from other funds. A negative result indicates an operating deficit. This is then divided into total revenues to determine how large the deficit (or surplus) is compared to total revenues.

Gaston County has experienced a General Fund operating deficit since FY 2009, however in FY 2014 and FY 2015 there was actual an operating surplus. The adopted FY 2015 budget appropriated over $6.9 in fund balance for the General Fund to cover the projected deficit for that fund. For FY 2016, over $17.0 million of General Fund reserves have been appropriated to cover the projected operating deficit for that fund. The trend of using fund balances to fill operating deficits indicates that current revenues are not supporting current expenditures except for in FY 2014, when extenuating circumstance led to a surplus.

Current Liabilities



Description:

Current liabilities as a percentage of net operating revenues

Calculation:

$$\frac{\text{Current liabilities}}{\text{Net operating revenues}}$$

Warning Trend:

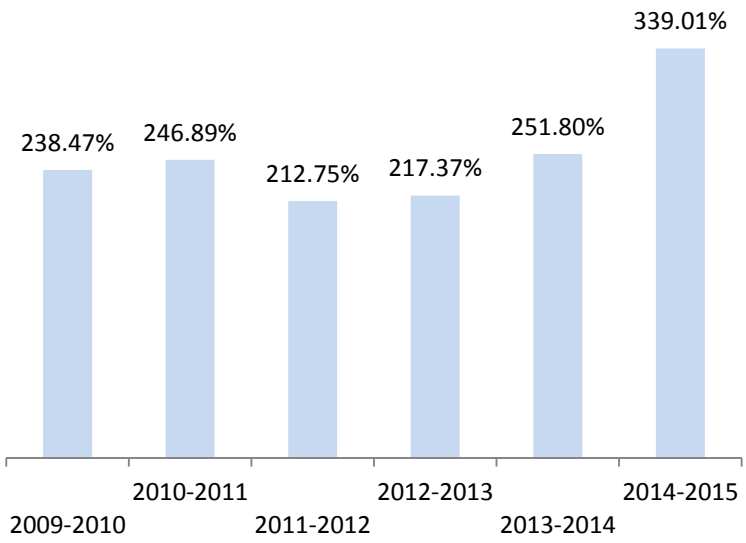
Increasing current liabilities at the end of the year as a percentage of net operating revenues

Current liabilities are defined as the sum of all liabilities due at the end of the fiscal year. This includes short-term debt, current portion of long-term debt, all accounts payable, and accrued liabilities. To compute the indicator graphed above, current liabilities are then divided into revenues to calculate a percentage.

Several factors could explain why current liabilities as a percentage of revenues would increase. For instance, the government might postpone accounts payable as a strategy for dealing with lower than expected revenues or excessive expenditures. The government might also use short-term borrowing to fund operating deficits or to deal with uneven cash flows. Both of these situations could increase the government's liabilities at the end of the fiscal year.

As the graph above shows, Gaston County's current liabilities as a percentage of revenues have not fluctuated more than three percentage points from year to year. This indicates that Gaston County is not engaging in the type of budgetary legerdemain just discussed to cope with operating deficits, revenue shortfalls, or uneven cash flows.

Liquidity



Description:

Cash and short-term investments as a percentage of current liabilities

Calculation:

$$\frac{\text{Cash and short-term investments}}{\text{Current liabilities}}$$

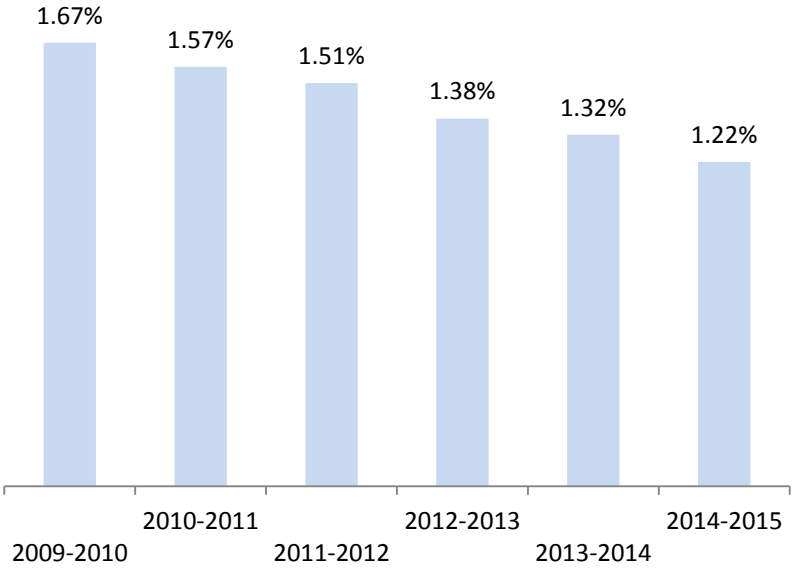
Warning Trend:

Decreasing amount of cash and short-term investments as a percentage of current liabilities

Liquidity is a measure of a government's short-term cash solvency—or its ability to pay its bills. This figure is computed by dividing cash and short-term investments by current liabilities, as those figures stand at the end of the fiscal year. Low or declining liquidity indicates the government has overextended itself and may face a shortage of cash.

A liquidity ratio less than 100 percent indicates the government's current liabilities are greater than its cash. As the graph above indicates, Gaston County's liquidity indicator has consistently remained above 200% at the end of the fiscal year.

Long-Term Debt



Description:

Net direct long-term debt as a percentage of total assessed valuation

Calculation:

$$\frac{\text{Long-term debt}}{\text{Assessed valuation}}$$

Warning Trend:

Increasing net direct long-term debt as a percentage of total assessed valuation

This indicator shows long-term debt as a percentage of total assessed valuation. Long-term debt includes principal on general obligation bonds, lease-purchase agreements, and so on. Assessed valuation includes the total value of all property in Gaston County. Assessed valuation is used in computing this indicator since property taxes are the primary source or debt repayment.

An increasing proportion of long-term debt to assessed valuation would indicate that the government's indebtedness is outstripping its ability to generate the resources to pay the debt. The proportion of Gaston County's long-term debt to assessed valuation has remained below two percent for each of the years indicated.

Nonetheless, Gaston County's long-term debt liability has decreased by 27.6% from FY 2010 to FY 2015, from $246.0 million to $178.2 million.

For more information about Gaston County's long-term debt, see the *Debt Summary* section of this document.

Debt Service

Description:

Net direct debt service as a percentage of net operating revenues

Calculation:

$$\frac{\text{Debt service}}{\text{Net operating revenues}}$$

Warning Trend:

Increasing net direct debt service as a percentage of net operating revenues

This indicator provides another perspective on Gaston County's debt. Rather than measuring the county's capacity to generate revenues to pay off its debt, this indicator shows the budget impact of debt payments.

This indicator divides annual debt service payments for the years indicated into revenues to determine debt service as a percentage of operating revenues. An increase in this indicator over time could indicate excessive debt. Excessive debt payments reduce a government's spending flexibility, causing fiscal strain.

The biggest increase in debt service payments over the indicated period has been principal and interest payments for school bonds. School debt service in FY 2010 was $8.5 million and increased to $13.1 million in FY 2015.

By contrast, the average amount of annual debt service payments for non-school debt from the actual FY 2010 budget to the adopted FY 2015 budget is $8 million.

General Fund Financial Forecast

This portion of the *Financial Condition & Outlook* section provides a four-year financial forecast for Gaston County's General Fund.

Governments use financial forecasts for several reasons, including:

- Projecting and quantifying potential revenue shortfalls and increases in expenditures
- Projecting the long-term effects of budget decisions
- Testing the effects of best-case and worst-case scenarios

It is important to note that financial forecasts are not absolute predictions of the future. Financial forecasts include assumptions about the future and will vary from actual results. Therefore, it is necessary to evaluate, update, and revise forecasts over time as new information becomes available.

An explanation of the assumptions underlying the four-year General Fund forecast model follows. Afterwards you will find a discussion of the results of the forecast, as well as a sensitivity analysis testing additional assumptions. A schedule of the forecast of revenues, expenditures, and changes in fund balance is presented at the end of this section.

Assumptions

Revenues and expenditures projections were developed in the following manner.

For most revenues and expenditures, the percent change from year to year (starting with the percent change from FY 2011 to FY 2012 and ending with the percent change from FY 2014 to FY 2015), for each major category of expenditures and revenues was computed. The assumed change for the forecast years for a specific revenue or expenditure category was the average of the percent changes computed since FY 2012. In other words, revenues and expenditures categories were projected to change at the average rate of change each year from FY 2012 to FY 2015.

Projections for some of the large revenues and expenditures items were computed separately if (1) the past average annual rate of change for the item was substantially different from that of the category to which it belongs, or (2) a different forecasting technique for the item was warranted based on professional judgment.

For example, total department expenditures are projected to increase almost 4.5% for each of the forecast years, based on past average annual rates of change. The county's cost for health insurance expenditures, however, are projected to increase at a higher rate than 4.5% for the forecast years. For this reason, an assumed 5% increase in health insurance expenditures is included separately in the forecast model.

Due to anticipated improvements in the economy, among other factors, sales taxes are projected to increase 3% for each of the fiscal years.

The tables below summarize the assumed annual rates of change for revenues and expenditures that were factored into the model for the forecast years.

Property Tax Assumptions

Object	Assumed Rate of Change
Real Property Assessed Valuation	3.50%
Personal Assessed Valuation	3.00%
Real Property Collection Rate	0.01%
Personal Collection Rate	0.01%

Revenues Assumptions

Object	Assumed Rate of Change
Sales Taxes	2.50%
Sales & Services	2.50%
Fees, Licenses, & Permits	1.00%
Restricted Intergovernmental	-0.25%
Excise Tax	1.00%
Investment Earnings	0.25%
Miscellaneous Revenue	0.25%

Additional Revenues Assumptions

Object	Assumed Rate of Change
Health Title Xix - Fees	4.25%
Amb Fee:Medicare/Medicaid	3.00%
Ambulance Fees:Insurance	5.00%
Register Of Deeds Fees	0.25%
Inspections Fees	0.25%
Reg Of Deeds Excise Tax	0.25%

Expenditures Assumptions

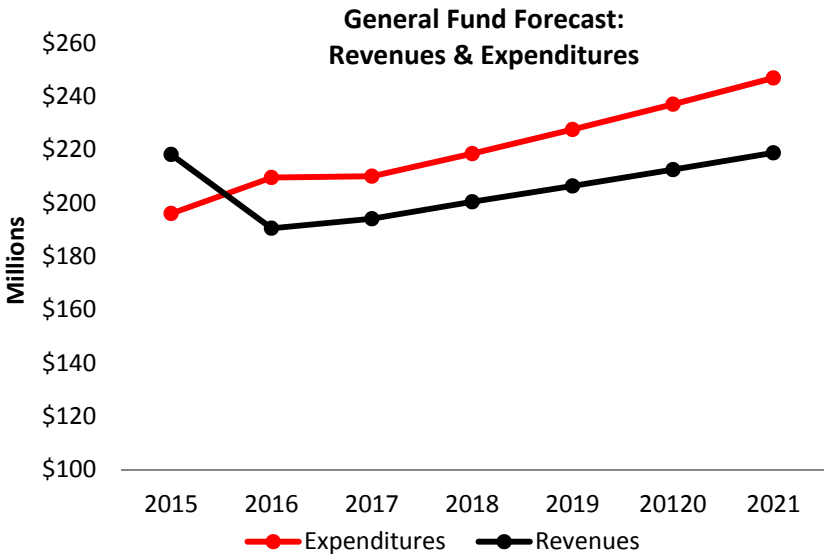
Object	Assumed Rate of Change
Salaries	2.50%
Group Insurance	5.00%
Fica	2.75%
Retirement	6.25%
Retirees <65 - Insurance	5.00%
Heat/Lights/Water/Nat Gas	3.00%
Repairs & Maint:Bldgs	5.00%
Commun Equip Maintenance	8.00%
Motor Fuels & Lubricants	6.00%
Insurance	6.00%
All Other Departmental Expenditures Not Listed Above	4.50%

Additional Scenarios Assumptions

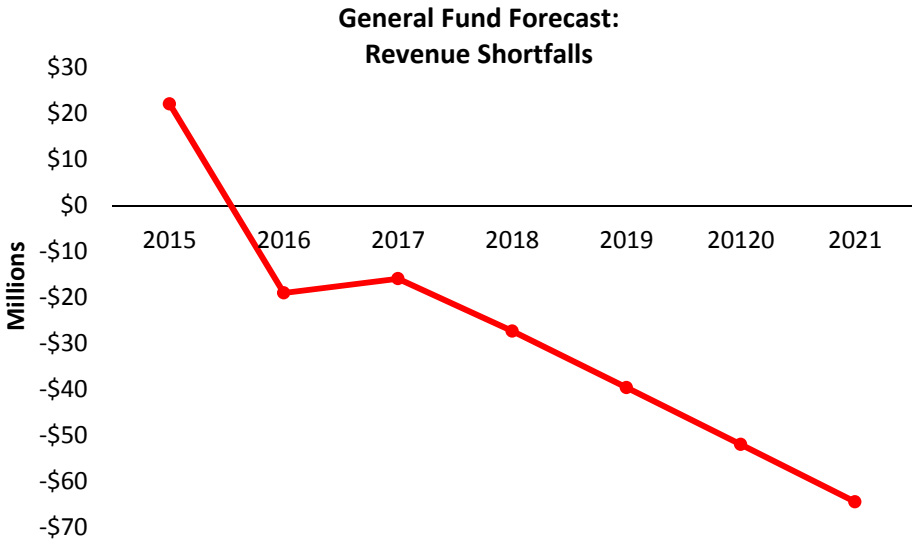
The forecast model can also incorporate additional assumptions involving revenues and expenditures. For this analysis, projected General Fund transfers to the Public Assistance, Debt Service, Special Revenue, and Capital Improvements funds are the only additional assumptions included in the forecast model.

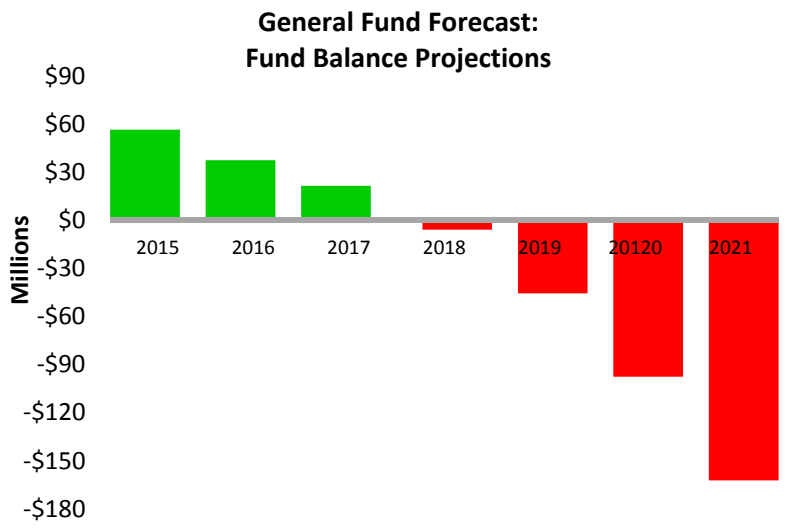
Results

Under the assumptions listed above, the General Fund will face a growing mismatch between revenues and expenditures. Projections for FY 2018, the first year of the forecast, show a revenue shortfall of over $18 million. By FY 2021, the revenue shortfall is projected to increase to $28 million.



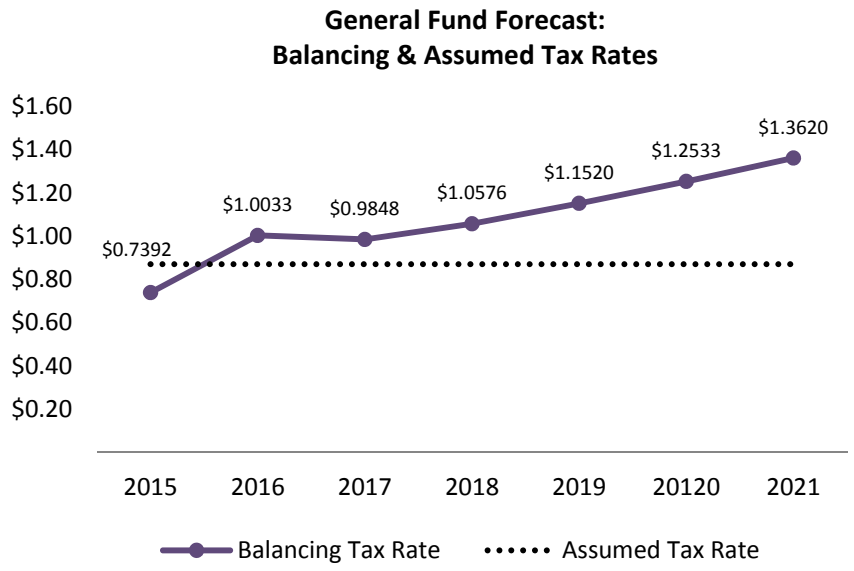
As the revenue shortfalls graph depicts, large shortfalls commenced with the adopted FY 2016 budget. Revenue shortfalls then begin to fluctuate year to year, after FY 2016.





The projected disparity between revenues and expenditures results in a projected depletion of fund balance by FY 2019, with negative fund balances thereafter. This is because it is assumed fund balance would cover the revenue shortfalls, thereby contributing to fund balance depletion.

In reality, a local government could not have a negative fund balance for its general fund. Under the assumptions used in this forecast model, Gaston County would have to address its General Fund operating deficit during FY 2018, either by increasing revenues, cutting expenditures, or a combination of the two.



Finally, the graph above shows the tax rate Gaston County would have to adopt in order to balance its General Fund budget for each of the forecast years under the assumptions noted above. By FY 2021, Gaston County would need a tax rate of $1.0324 per $100 of valuation in order to balance its General Fund budget without using fund balance.

Sensitivity Analysis

Sensitivity analysis is the process of testing and quantifying the effects of changes in the financial model by changing some of the model's assumptions while holding other assumptions constant. For instance, the table below provides a sensitivity analysis of property tax revenues based on different assumptions of the annual rate of change of total real property values for each of the forecast years below. The figures in the unshaded rows provide projected property tax revenues. The figures in the shaded rows show revenue shortfalls for the year and assumption in question.

Specifically, the forecast for FY 2017-2018 shows that a 5% decrease in real property values compared to FY 2016-2017 would yield $130.8 million in total property tax revenues. This in turn would result in a $27.3 million revenue shortfall for that year, holding all other factors at their assumed levels noted above. Alternatively, a 5% increase in real property values compared to FY 2016-2017 would result in a revenue shortfall of just $16.4 million. By FY 2021, an annual 5% increase in real property values would result in a $20.7 million shortfall, compared to a $64.5 million shortfall if real property values were to decrease 5% every year.

Property Tax Revenues Sensitivity Analysis Based on Changes in Real Property Assessed Valuation

% Change	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021
-5.0%	$130,784,899	$126,287,871	$122,070,358	$118,120,070
	-$27,342,885	-$39,636,248	-$52,023,178	-$64,533,538
-2.5%	$133,519,476	$131,552,467	$129,672,319	$127,878,009
	-$24,608,308	-$34,371,652	-$44,421,217	-$54,775,598
0.0%	$136,254,053	$136,953,807	$137,674,294	$138,416,139
	-$21,873,731	-$28,970,312	-$36,419,242	-$44,237,468
2.5%	$138,988,631	$142,491,889	$146,086,538	$149,774,978
	-$19,139,153	-$23,432,230	-$28,006,998	-$32,878,629
5.0%	$141,723,208	$148,166,713	$154,919,310	$161,996,070
	-$16,404,576	-$17,757,406	-$19,174,226	-$20,657,538

What would be the effect on Gaston County's General Fund by varying the assumptions about departmental expenditures while holding all other factors constant? The following table tests this scenario by decreasing or increasing all department expenditures each year by the amounts listed in the percent change column. The figures in the unshaded rows provide total General Fund department expenditures, not counting transfers to other funds. The figures in the shaded rows show the General Fund's surplus or deficit for the year in question.

Department Expenditures Sensitivity Analysis

% Change	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021
-5.0%	$160,659,545	$152,626,567	$144,995,239	$137,745,477
	-$338,622	$14,294,174	$28,819,198	$43,270,138
-2.5%	$164,887,427	$160,765,242	$156,746,111	$152,827,458
	-$4,566,504	$6,155,499	$17,068,326	$28,188,157
0.0%	$169,115,310	$169,115,310	$169,115,310	$169,115,310
	-$8,794,387	-$2,194,569	$4,699,127	$11,900,305
2.5%	$173,343,193	$177,676,773	$182,118,692	$186,671,659
	-$13,022,270	-$10,756,032	-$8,304,255	-$5,656,044
5.0%	$177,571,076	$186,449,629	$195,772,111	$205,560,716
	-$17,250,153	-$19,528,888	-$21,957,674	-$24,545,101

According to the results depicted in the department expenditures sensitivity analysis table, the cumulative effect of an annual 5% decrease in department expenditures—that is, a 22% cut to departments over four years—is a budget surplus of $43.3 million by the end of FY 2021. Alternatively, a 5% increase in all department expenditures over the forecast years results in a $24.5 million shortfall by FY 2021.

General Fund Financial Forecasting Model

	Actual 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021
Revenues							
Real Property Assessed Valuation	13,258,379,310	12,534,525,060	12,785,000,000	13,232,475,000	13,695,611,625	14,174,958,032	14,671,081,563
Personal Assessed Valuation	2,167,499,541	2,665,059,765	2,710,000,000	2,791,300,000	2,875,039,000	2,961,290,170	3,050,128,875
Real Property Collection Rate	98.11%	98.19%	98.33%	98.34%	98.35%	98.36%	98.37%
Personal Collection Rate	94.08%	94.11%	94.17%	94.18%	94.19%	94.20%	94.21%
Prior Years Taxes Estimate	2,578,554	2,300,000	1,935,000	4,000,000	4,000,000	4,000,000	4,000,000
Tax Rate	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700
Total Property Taxes	**$135,954,629**	**$131,929,251**	**$134,941,500**	**$140,082,462**	**$144,745,409**	**$149,568,609**	**$154,557,583**
Sales Taxes	30,781,558	29,720,000	30,820,000	31,590,500	32,380,263	33,189,769	34,019,513
Sales & Services	18,498,381	17,700,204	17,779,662	18,224,154	18,679,757	19,146,751	19,625,420
Fees, Licenses, & Permits	3,362,593	3,205,764	2,037,770	2,058,148	2,078,729	2,099,516	2,120,512
Restricted Intergovernmental	7,229,057	6,551,732	6,745,956	6,729,091	6,712,268	6,695,488	6,678,749
Excise Tax	724,130	675,000	908,153	917,235	926,407	935,671	945,028
Investment Earnings	90,435	75,000	75,000	75,188	75,375	75,564	75,753
Miscellaneous Revenue	21,600,449	702,294	825,494	827,558	829,627	831,701	833,780
Total Other Revenues	**$82,286,603**	**$58,629,994**	**$59,192,035**	**$60,421,872**	**$61,682,426**	**$62,974,460**	**$64,298,754**
Total All Revenues	**$218,241,232**	**$190,559,245**	**$194,133,535**	**$200,504,334**	**$206,427,836**	**$212,543,069**	**$218,856,338**
Department Expenditures							
General Government							
Commissioners/Clerk	753,949	799,684	1,011,836	1,057,369	1,104,950	1,154,673	1,206,633
County Manager	489,884	614,256	527,240	550,966	575,759	601,668	628,744
Human Resources	919,667	1,203,919	1,299,116	1,357,576	1,418,667	1,482,507	1,549,220
Human Relations	39,797	50,000	50,000	52,250	54,601	57,058	59,626
Cable Access	411,918	289,138	303,480	317,137	331,408	346,321	361,906
Finance	1,001,488	1,243,155	1,340,356	1,400,672	1,463,702	1,529,569	1,598,399
Budget/Purchasing	583,193	472,449	575,833	601,745	628,824	657,121	686,692
Tax	3,692,432	4,024,470	4,069,943	4,253,090	4,444,480	4,644,481	4,853,483
County Attorney	377,929	399,361	409,174	427,587	446,828	466,936	487,948
Law Library	1,633	6,162	6,162	6,439	6,729	7,032	7,348
Elections	972,530	1,040,318	813,364	849,965	888,214	928,183	969,952
Register of Deeds	1,110,102	1,188,469	1,204,128	1,258,314	1,314,938	1,374,110	1,435,945
Retirees	3,705,674	4,690,593	4,726,477	4,939,168	5,161,431	5,393,695	5,636,412
Non-Departmental	-410,520	177,168	190,000	198,550	207,485	216,822	226,579
Subtotal	**$13,649,678**	**$16,199,142**	**$16,527,109**	**$17,270,829**	**$18,048,016**	**$18,860,177**	**$19,708,885**

	Actual 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021
Support Services							
Information Technology	3,786,781	4,493,424	4,876,949	5,096,412	5,325,750	5,565,409	5,815,852
Grounds Maintenance	515,207	626,882	629,556	657,886	687,491	718,428	750,757
Public Works	5,119,963	5,677,811	5,574,866	5,825,735	6,087,893	6,361,848	6,648,131
Access	1,341,452	1,789,426	1,738,881	1,817,131	1,898,902	1,984,352	2,073,648
Subtotal	**$10,763,403**	**$12,587,543**	**$12,820,252**	**$13,397,163**	**$14,000,036**	**$14,630,037**	**$15,288,389**
Public Safety							
County Police	13,395,724	14,249,866	14,330,041	14,974,893	15,648,763	16,352,957	17,088,840
Telecommunications	3,904,654	4,644,342	4,773,752	4,988,571	5,213,057	5,447,644	5,692,788
Sheriff's Office	18,362,279	19,942,361	20,567,226	21,492,751	22,459,925	23,470,622	24,526,800
Law Enf. Sp. Allow.	495,597	547,947	583,648	609,912	637,358	666,039	696,011
Juvenile Det. Home	213,012	275,000	275,000	287,375	300,307	313,821	327,943
Emergency Management	433,065	269,005	272,783	285,058	297,886	311,291	325,299
Fire Marshal	770,806	965,749	967,682	1,011,228	1,056,733	1,104,286	1,153,979
Building Inspections	1,277,024	1,388,371	0	0	0	0	0
GEMS	10,786,862	12,093,823	12,296,773	12,850,128	13,428,384	14,032,661	14,664,131
Rescue Squads	2,250,834	2,474,852	2,494,293	2,606,536	2,723,830	2,846,403	2,974,491
Animal Control	1,604,737	2,048,971	1,948,199	2,035,868	2,127,482	2,223,219	2,323,264
Pretrial Services	590,355	765,628	630,355	658,721	688,363	719,340	751,710
Medical Examiner	152,880	215,370	215,370	225,062	235,189	245,773	256,833
Subtotal	**$54,237,829**	**$59,881,285**	**$59,355,122**	**$62,026,102**	**$64,817,277**	**$67,734,055**	**$70,782,087**
Community Services							
Forestry	83,891	77,892	96,877	101,236	105,792	110,553	115,528
Code Enforcement	892,113	974,205	1,005,642	1,050,896	1,098,186	1,147,605	1,199,247
Economic Development	1,000,535	1,179,491	1,197,441	1,251,326	1,307,636	1,366,479	1,427,971
Cooperative Extension	523,341	512,520	512,162	535,209	559,294	584,462	610,763
USDA	8,910	9,122	10,156	10,613	11,091	11,590	12,111
Natural Resources	622,750	679,787	736,727	769,880	804,524	840,728	878,561
Library	3,824,767	4,074,453	4,051,335	4,233,645	4,424,159	4,623,246	4,831,292
Recreation	795,252	892,472	910,269	951,231	994,037	1,038,768	1,085,513
Senior Center	180,353	182,659	188,221	196,691	205,542	214,791	224,457
Historic Preservation	6,371	5,000	5,000	5,225	5,460	5,706	5,963
Museum	440,211	503,000	527,533	551,272	576,079	602,003	629,093
Subtotal	**$8,378,493**	**$9,090,601**	**$9,241,363**	**$9,657,224**	**$10,091,799**	**$10,545,930**	**$11,020,497**

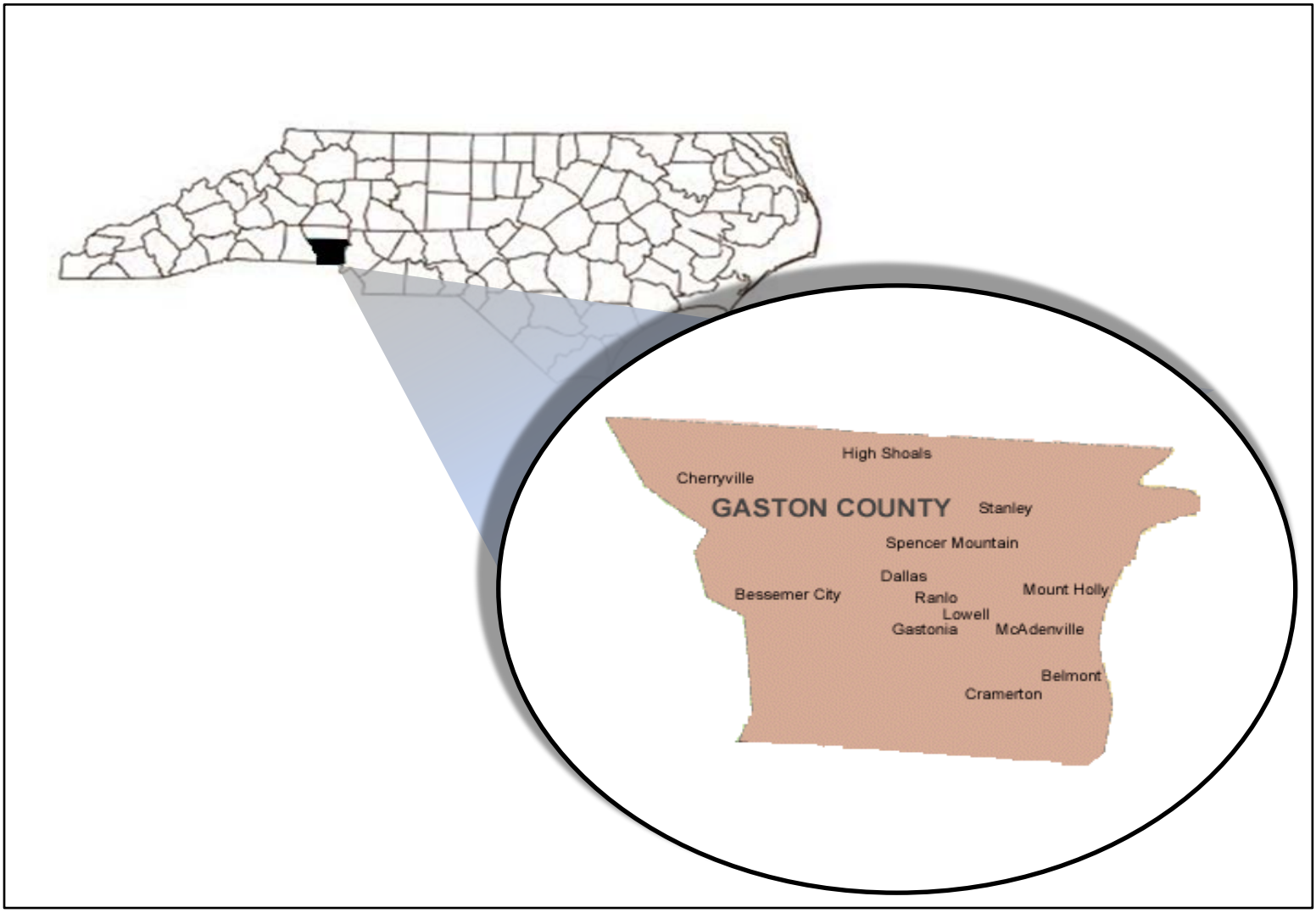
	Actual 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020	Forecast 2020-2021
Human Services							
Health Department	16,566,680	17,013,389	17,674,041	18,469,373	19,300,495	20,169,017	21,076,623
Pathways	952,300	952,300	884,300	924,094	965,678	1,009,133	1,054,544
Veterans Services	278,619	342,083	379,927	397,024	414,890	433,560	453,070
Youth Services	679,079	691,010	680,299	710,912	742,904	776,334	811,269
Gaston Skills	145,200	145,200	168,000	175,560	183,460	191,716	200,343
Subtotal	**$18,621,878**	**$19,143,982**	**$19,786,567**	**$20,676,963**	**$21,607,426**	**$22,579,760**	**$23,595,849**
Education							
Gaston County Schools	44,770,633	44,918,460	46,469,818	48,560,960	50,746,203	53,029,782	55,416,122
Gaston College	4,746,923	4,828,079	4,915,079	5,136,258	5,367,389	5,608,922	5,861,323
Subtotal	**$49,517,556**	**$49,746,539**	**$51,384,897**	**$53,697,217**	**$56,113,592**	**$58,638,704**	**$61,277,445**
Departmental Expenditures Subtotal	**$155,168,837**	**$166,649,092**	**$169,115,310**	**$176,725,499**	**$184,678,146**	**$192,988,663**	**$201,673,153**
Other Expenditures							
Transfer to Public Assistance Fund	15,638,375	15,166,008	16,976,192	17,825,002	18,716,252	19,652,064	20,634,667
Transfer to Debt Service Funds	20,994,861	21,088,273	21,088,273	21,299,156	21,512,147	21,727,269	21,944,541
Transfer to Capital Improvements Fund	3,632,220	6,125,219	2,705,422	2,500,000	2,500,000	2,500,000	2,500,000
Transfer to Other Funds	655,835	550,000	175,000	200,000	200,000	200,000	200,000
Other Expenditures Subtotal	**$40,921,291**	**$42,929,500**	**$40,944,887**	**$41,824,157**	**$42,928,399**	**$44,079,333**	**$45,279,209**
Total All Expenditures	**$196,090,128**	**$209,578,592**	**$210,060,197**	**$218,549,656**	**$227,606,545**	**$237,067,996**	**$246,952,362**
Revenues Over/Under Expenditures	**$22,151,105**	**-$19,019,347**	**-$15,926,662**	**-$18,045,323**	**-$21,178,710**	**-$24,524,927**	**-$28,096,024**
Ending Fund Balance	**$53,998,788**	**$34,979,441**	**$19,052,779**	**$1,007,456**	**-$20,171,253**	**-$44,696,180**	**-$72,792,204**
Tax Rate Needed to Balance	$0.7392	$1.0033	$0.9848	$0.9854	$1.0009	$1.0166	$1.0324
Actual or Assumed Tax Rate	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700	$0.8700

More information about

Gaston County

General Description

Located in the south central part of the Piedmont region of the state, Gaston County encompasses an area of 364.5 square miles. The county is bounded on the east by the Catawba River and Mecklenburg County, on the south the York County, South Carolina, on the west by Cleveland County, and on the north by Lincoln County. The County's 2015 population was estimated at 211,936.



Fourteen active municipalities and one inactive municipality are located entirely within the county limits. A portion of the City of Kings Mountain (majority located in Cleveland County) lies in the western section of the county. The municipalities range in size from the City of Gastonia, the county seat, with a 2014 estimated population of 73,698 to the Town of Spencer Mountain, with a 2014 population estimate of 37. About 38% of residents live in the unincorporated areas of the county.
The topography of the county is gently rolling to hilly, with several pronounced ridges, including Kings Mountain Pinnacle, Spencer Mountain, Jackson's Knob, Paysour Mountain, and Crowder's Mountain. Elevations above sea level in Gaston County range from 587 feet in the southeast corner to 1,705 at the pinnacle of Kings Mountain ridge in the southwest. The average elevation is estimated at 825 feet.

The county is traversed from east to west by Interstate Highway I-85 and U.S. Highway 29/74, and north to south by U.S. Highway 321. This segment of U.S. Highway 321 is a controlled access four-lane highway that now connects two major interstate routes: I-85 in the county and Interstate Highway I-40 in Catawba County. Two major railroad lines serve the county: Norfolk/Southern Railroad System and CSX Railroad System. These railroads provide freight and limited passenger transportation to interchange points with other railroads throughout the eastern United States. Gastonia Municipal Airport is located south of the City of Gastonia and is owned by the City of Gastonia. The facility has one limited runway measuring 3,750 feet and one unlighted emergency runway measuring 2,500 feet. Charlotte-Douglas International Airport, west of the City of Charlotte, provides regularly scheduled airline passenger and freight service, on both a national and international schedule. Over 50 freight and trucking companies, as well a national bus line carrier, serve the county.

Brief History

The history of Gaston County dates back to the 1750's when the area was first settled by people of German and Scotch-Irish descent. After traveling down Virginia from Pennsylvania, each ethnic group settled in geographic areas similar to its homeland. The German farmers sought land in river basins, while the Scotch-Irish spinners and weavers settled in the hillier sections of what was then Tryon County, and later Lincoln County.

Today, these settlement patterns can be seen in the local family surnames and the clusters of Presbyterian and Lutheran churches in Gaston County.

Following the Revolutionary War, the population grew quickly with opportunity seekers looking for gold. Still, the economy was primarily farm-oriented, with industry consisting of small iron foundries and grist mills. People emigrated to the west and southwest near mid-century looking for more land or gold. Local political change occurred when the independence-driven residents of lower Lincoln County asked that their county be divided into two parts.

The North Carolina General Assembly created Gaston County on December 21, 1846. The

county was named for the Honorable William Gaston, Associate Justice of the Supreme Court. The town of Dallas was the original county seat and held that title until 1911 when a third attempt to move the county seat to Gastonia was finally successful. Gastonia has remained the Seat ever since.

County Government

Until 1868, Justices of the Peace governed Gaston County. The Governor appointed the Justices of the Peace, who met four times each year at the county courthouse to manage the affairs of the county. They levied taxes, built the courthouse and the jail, managed road construction, and held court. Under the North Carolina Constitution of 1868, the Board of County Commissioners replaced the Justices of the Peace as the governing body of the county.

Today, a seven-member Board of Commissioners governs Gaston County. Each Commissioner is elected in an at-large partisan election held in November of even-numbered years. The terms of the Commissioners are staggered so that three are elected one year and four at the next election. Staggered terms ensure the presence of board members with previous experience in governing the county.

Each commissioner must reside in and represent one of the county's six townships: Cherryville, Crowders Mountain, Dallas, Gastonia, Riverbend, and South Point. Because of its substantially larger population, two commissioners are elected from Gastonia Township. One commissioner is elected from each of the other townships.

Newly elected commissioners take an oath of office on the first Monday of December following the election. The Board of County Commissioners holds work sessions and regular meetings on the second and fourth Tuesdays of each month. Annually, at the first regular meeting in December, the Board elects a chairperson who presides at meetings, represents the Board at public functions, and performs other related duties.

Form of Government

The county operates under the commission-manager form of government. Policy making and legislative authority are vested in the Board of Commissioners. The Board of Commissioners appoints the County Manager, who administers the affairs of the county.

Local Economy

Gaston County traditionally has been a center for textile goods production, but many of the textile jobs have disappeared. Nonetheless, the county has diversified and expanded the local economy. Today, the county's economy is more diversified with a variety of industry, trade, and tourism businesses.

In 2014 approximately 20.5% of the workforce was employed in manufacturing, 17.3% in the trade segment of the economy, 20.5% in the service sector, 16.6% in healthcare and social assistance, 5.5% in government, 8.6% in education, 3.7% in construction, and the remaining 7.3% in transportation, communication, utilities, information, real estate and leasing, and management of companies and enterprises.

Major business and institutional employers in the county include: Gaston County Schools, CaroMont Healthcare, Freightliner Corporation, Gaston County Government, Wal-Mart Stores, American & Efird, Inc., and Wix Filtration.

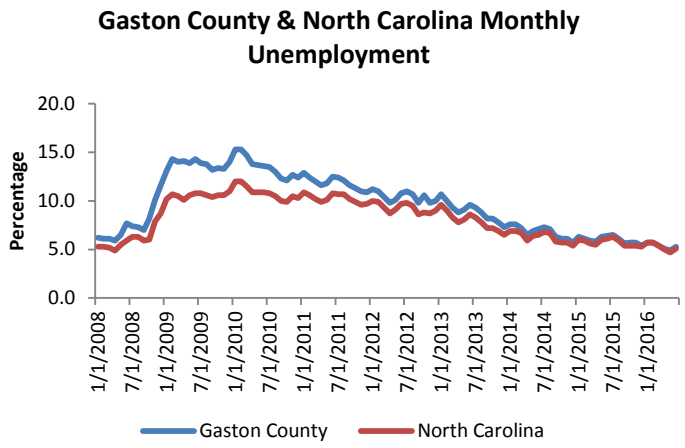
Economic Development

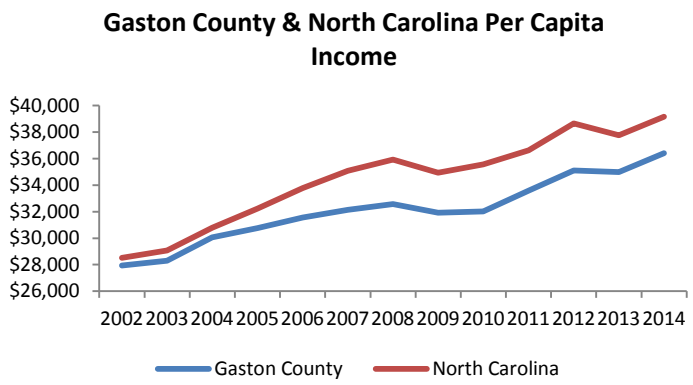
In 1977, the Board of Commissioners established a county-wide Economic Development Commission (EDC). The purpose of the EDC is to actively promote and market the county to corporate site location decision-makers throughout the U.S. and the world. The EDC works with the North Carolina Department of Commerce and the Charlotte Regional Partnership to promote the area. The EDC has been actively involved in the development of four new business parks in 1997. These new parks created an additional 1,000 acres of business site inventory located primarily along interstate Highway 85. This inventory ensures that sites are available for the location of new business and the expansion of existing businesses. Not only do the new parks increase the acreage available, but they also provide a wide range of site to accommodate small and large corporate facilities.

Dixon Quick Coupling announced the 70,000 SF expansion of its existing 100,000 SF facility in the Gastonia Technology Park (GTP) to accommodate positive trends in the industry and increased demand for the company's products. LANXESS completed a $15 million investment at its facility in the GTP to double its existing capacity of the Gastonia compounding facility for high-tech plastics by adding a second production line. Tosaf USA announced plans and started construction on the company's first US location in Bessemer City. The $13 million project will employ 75 people. Dalton Dynamics, based out of Brazil, purchased an existing building in Gastonia that will be the location of its first facility in North America. The project plans to invest $2 million and hire 25 employees. Daimler Trucks (Freightliner) increased production and employment levels at its Mt. Holly truck manufacturing plant. The addition of a third shift required an additional 605 employees to be added to the operation. Faist completed the expansion of its Gastonia facility with a $2 million investment. Modern Polymers expanded its Cherryville operation. Maistro Investments announced the plans to construct a speculative industrial building in the GTP with an initial investment of $2.5 million. The Chronicle Mill in Belmont is undergoing a $30 million redevelopment to attract office and retail tenants to the mixed-use project. The $39 million Loray Mill renovation in Gastonia is nearing completion and commercial and residential tenants have begun occupying the space. In addition, CaroMont has completed a new $24 million freestanding emergency department in Mount Holly and started construction of a $16 million renovation to the existing emergency department in Gastonia. CarolinaOrtho recently completed its new $6 million office.

Economic Trends and Indicators

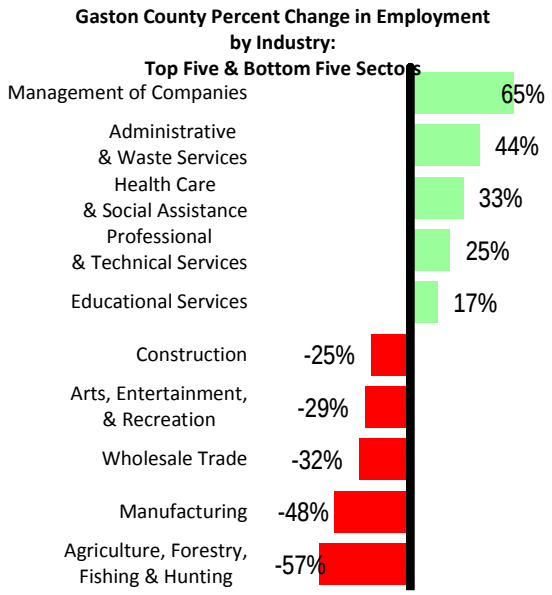
The chart to the right shows monthly unemployment trends for the state and county since 2008. In September of 2015, the County had 97,958 persons employed and a 5.5% unemployment rate while the North Carolina unemployment rate was 5.4%. This is a noticeable increase from the 8.1% unemployment rate and 92,058 employment persons in September of 2013. The unemployment rate in September was 6.0% for the County and 5.6% for NC.





The chart to the left shows per capita income trends for North Carolina and Gaston County. From 2002 to 2007, per capita income in Gaston County remained flat when adjusting for inflation.

Since 2007, per capita income in the county has declined about $2,400. While per capita income appears to be rebounding across the state since its decline in 2008, in Gaston County it is still decreasing, though at a slower rate than the decline from 2007 to 2009.



In 2014, the latest year for which data are available, per capita income for Gaston County was $36,404. For the state, it was $39,171.[1]

Another way to gauge the health of a location's economy is to determine what sectors are adding and losing jobs over time.

The chart to the left shows the five sectors of Gaston County's economy that experienced the greatest percent increase in employment from 2001 to 2011, as well the five sectors that

experienced the greatest percent decrease in employment.[2] Firms involved in the management of companies and in administrative and waste services increased the most, while agriculture and manufacturing decreased the most.

By contrast, across the state the healthcare and social assistance sector experienced the greatest percent increase in employment from 2001 to 2011 at 30.35%, which is less than Gaston County's increase in this sector. Nonetheless, employment in the manufacturing sector only decreased 38.34% across the state over the ten year period compared to the 48% decrease experienced in Gaston County.

While Gaston County firms engaged in the management of companies increased employment 36% over ten years, this amounts only to an increase of 102 employees, as the table below shows. The sector that added the most jobs in Gaston County from 2005 to 2015 is accomodations and food service, which added 1,605 jobs, followed by health care and social assistance, which added 1,386 jobs.[3] By contrast, Gaston County lost 1,807 manufacturing jobs and 807 construction jobs. In sum, Gaston County gained over 600 jobs from 2005 to 2015, primarily due to the increases in accomodations & food services and health care & social assistance industries.

Comparison of Changes in Employment & Average Annual Wages per Employee for Industry Sectors in Gaston County: Ten Year Comparison

Industry	2005 Annual Avg. Employees	2015 Annual Avg. Employees	Change from 2005 to 2015	2005 Annual Avg. Wage Per Employee	2015 Annual Avg. Wage Per Employee	Change from 2005 to 2015
Accommodation and Food Services	5,347	6,952	1,605	$11,513	$14,467	$2,955
Administrative and Waste Services	4,182	3,953	-229	$19,452	$27,029	$7,577
Agriculture, Forestry, Fishing & Hunting	46	26	-20	$33,977	$25,570	-$8,406
Arts, Entertainment and Recreation	502	453	-49	$15,562	$17,097	$1,535
Construction	3,431	2,624	-807	$32,451	$41,456	$9,005
Educational Services	5,342	5,913	571	$32,341	$36,151	$3,811
Finance and Insurance	1,297	1,172	-125	$38,732	$54,200	$15,468
Health Care and Social Assistance	9,764	11,150	1,386	$38,395	$45,323	$6,928
Information	643	619	-24	$35,807	$51,531	$15,725
Management of Companies and Enterprises	285	387	102	$49,736	$82,319	$32,583
Manufacturing	16,843	15,036	-1,807	$38,976	$48,974	$9,998
Mining	*	*	*	*	*	*
Other Services, Except Public Administration	1,864	1,950	86	$19,947	$25,499	$5,552
Professional and Technical Services	1,432	1,265	-167	$39,509	$49,052	$9,543
Public Administration	3,480	3,751	271	$35,320	$44,211	$8,891
Real Estate and Rental and Leasing	872	838	-34	$28,506	$39,499	$10,993
Retail Trade	9,220	9,574	354	$21,574	$25,551	$3,977
Transportation and Warehousing	2,129	1,345	-784	$31,877	$47,835	$15,958
Utilities	630	489	-141	$58,658	$80,315	$21,657
Wholesale Trade	2,106	2,560	454	$43,929	$51,997	$8,068

Source: Quarterly Census Employment and Wages. *Labor & Economic Analysis Division*, **NC Commerce**. d4.nccommerce.com. Sept. 8, 2016.

The following table lists Gaston County's top ten employers in 2012 and 2003. Notably, Wal-Mart went from being the tenth largest employer in 2003 to the fourth largest employer in 2012, even while Gaston County lost retail jobs during that time, as noted in the table above.

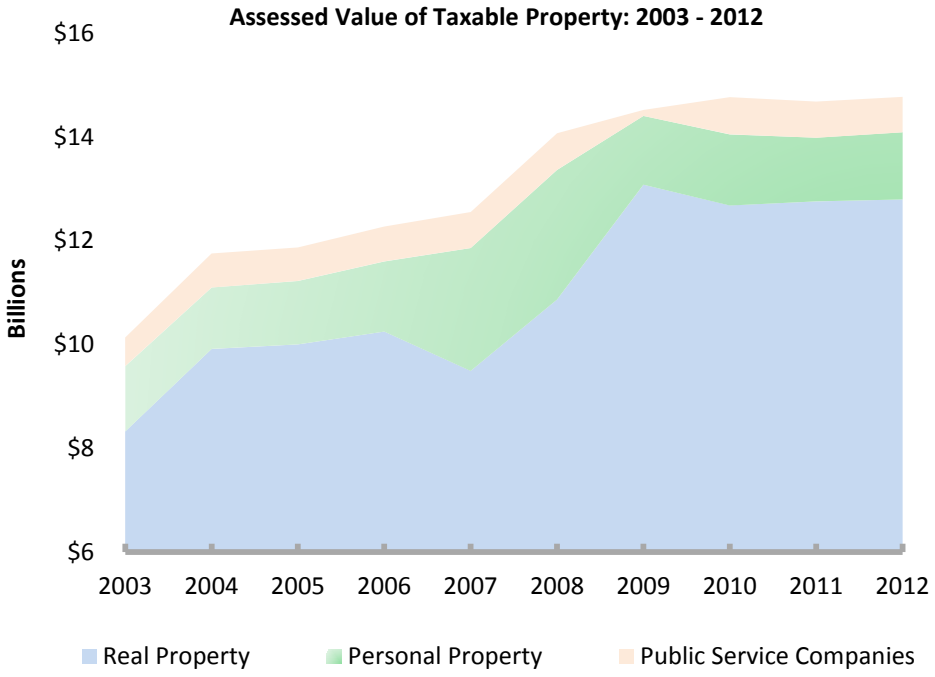
Gaston County Principal Employers: Nine Year Comparison[4]

	2015		2006	
	Employees	Rank	Employees	Rank
Gaston County Schools	1,000+	1	1,000+	1
Caromont Health	1,000+	2	1,000+	2
Freightliner Corp./Mt. Holly	1,000+	3	1,000+	6
Gaston Co. Government	1,000+	5	1,000+	4
Wal-Mart Associates	1,000+	4	1,000+	9
Freightliner Corp./Gastonia	1,000+	3	1,000+	8
American & Efird, Inc.	1,000+	6	1,000+	7
Wix Filtration Corporation	1,000+	7	1,000+	3
City of Gastonia	500-999	8	500-999	-
Pharr Yarns Inc.	500-999	9	-	5
Sara Lee Corporation	-	10	1,000+	10

Tax Base

Another important aspect of the county's economy is its tax base, which is made up of real property (land and buildings), personal property (such as vehicles), and public service (utility) company property. Naturally, upswings in the economy bring increased development and rising property values, causing the tax base to grow and expand. This in turn means the county brings in more property tax revenue or a lower tax rate to compensate for the increases in the tax base. During economic downturns, the opposite is true.

The following chart depicts trends in the county's tax base since 2003. The assessed values of all property categories increased overall from 2003 to 2009. Since 2009, the county's total assessed valuation has remained virtually flat. At the end of fiscal year 2012, assessed valuations for real, personal, and public service company property were $12,799,996,527, $1,293,402,515, and $684,047,755, respectively. This amounts to a total taxable assessed value of $14,777,446,797 at the end of fiscal year 2012.[5]



The table below provides a ten-year comparison of housing values in Gaston County based on Census data from 2000 and 2010. The highest percentage growth in the number of housing units occurred in high-valued homes. For instance, the number of homes greater than or equal to $1,000,000 in value increased over 1,000% between 2000 and 2010. By contrast, the total number of owner-occupied houses increased only by about 27%.[6]

Gaston County Owner-Occupied Housing Values: Ten-Year Comparisons

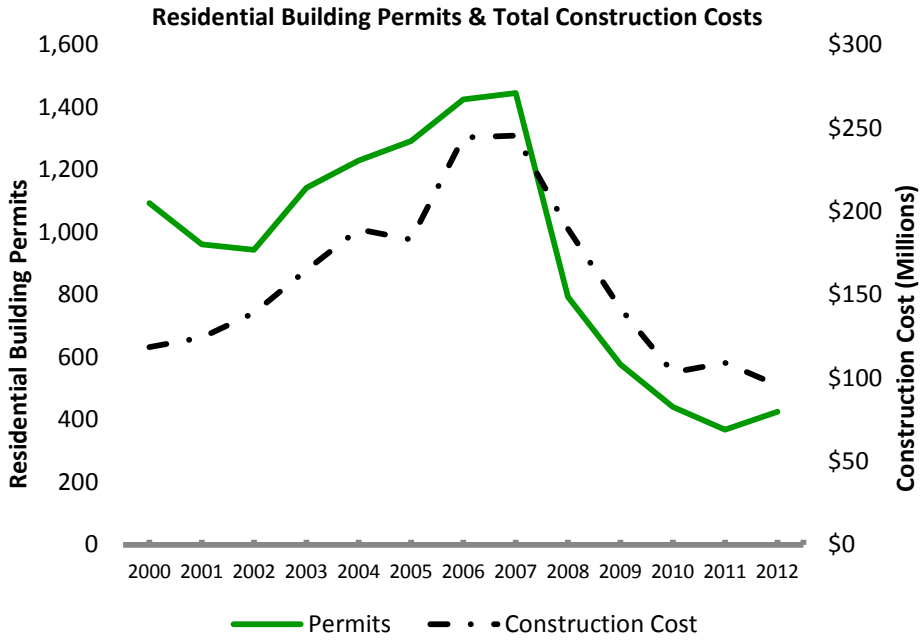
	2000	2010	10 Year Difference	% Change
Specified owner-occupied units	42,377	53,797	11,420	26.95%

Value	Units			
Less than $50,000	4,888	4,542	-346	-7.08%
$50,000 to $99,999	20,642	15,252	-5,390	-26.11%
$100,000 to $149,999	10,140	13,610	3,470	34.22%
$150,000 to $199,999	3,834	8,628	4,794	125.04%
$200,000 to $299,999	2,054	7,131	5,077	247.18%
$300,000 to $499,999	621	3,296	2,675	430.76%
$500,000 to $999,999	175	1,074	899	513.71%
$1,000,000 or more	23	264	241	1047.83%

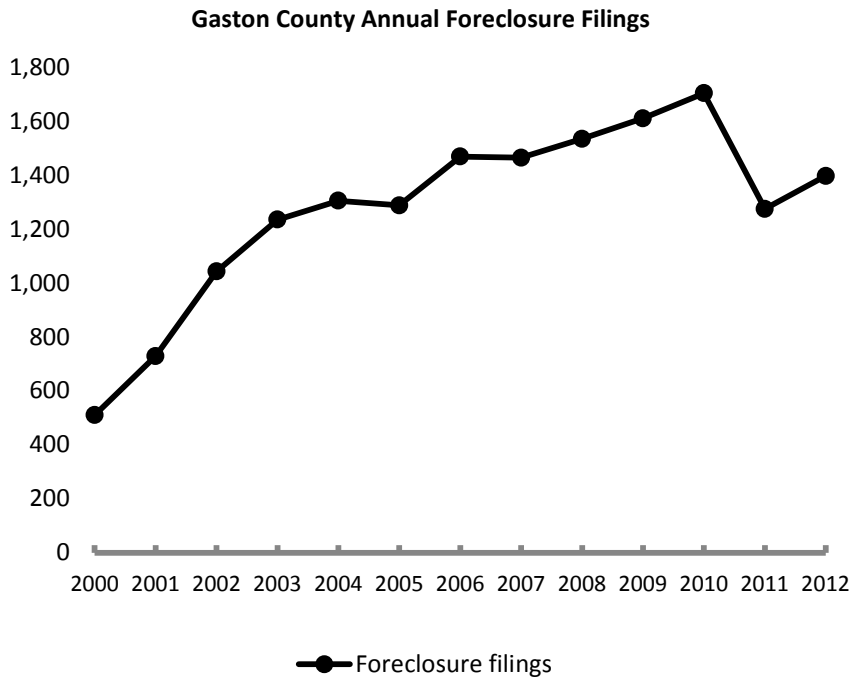
Median Value (dollars)	$90,300	$124,300	$34,000	37.65%

While the increase in median home values and high-valued homes from 2000 and 2010 would seem to indicate a healthy local tax base, several factors suggest the tax base is still ailing from the recession.

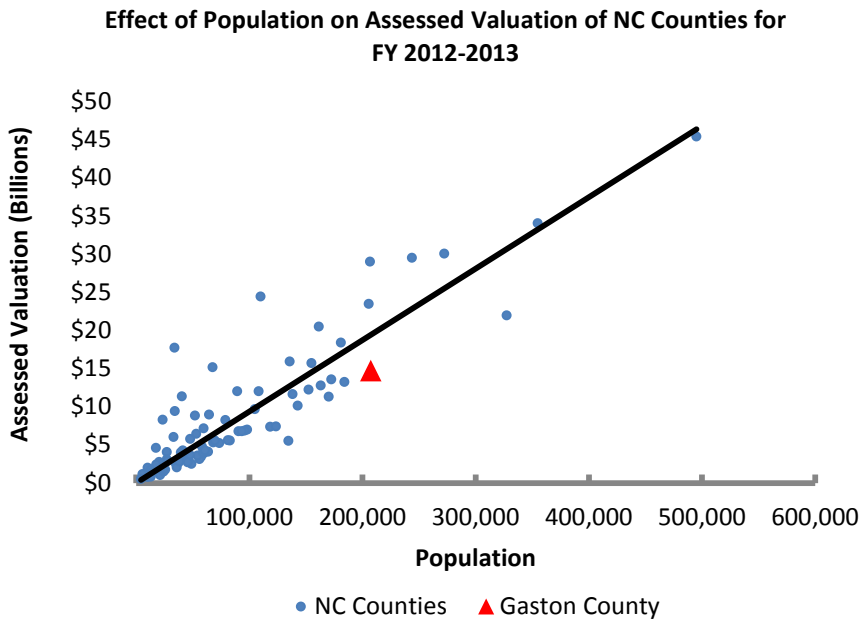
First, as mentioned, the graph above showing Gaston County's assessed value of taxable property trends depicts a stagnant tax base since 2009, which even declined from 2009 to 2010.



Second, residential building permits across the county have declined substantially since peaking in 2007, as shown in the graph above. In 2007, building permits were granted for the construction of 1,446 buildings in Gaston County, for a total construction cost of about $254 million. In 2012, permits were granted for the construction of only 426 buildings, for a total construction cost of $95 million.[7]



Third, the number of foreclosure filings in Gaston County nearly tripled from 2000 to 2010. At the end of 2012, the county had 1,397 foreclosure filings.[8] The number of foreclosures in a community tends to have a negative effect on property values.



Finally, the scatter plot to the left models the effect of population size on the assessed valuation of 98 of North Carolina's 100 counties.[9]

(Mecklenburg and Wake Counties were excluded because of their greater populations and assessed valuations.)

A county's assessed valuation would seem to be related to its population. For instance, the number of people in a county affects the number of houses, vehicles, and other real and personal property in the county. Population would also seem correlated with the number of businesses and industries in a county, which in turn would affect the tax base.

On the scatter plot, each blue dot corresponds to a county in North Carolina. The red triangle shows Gaston County's location in the scatter plot. Clearly, as a county's population increases, so does its assessed valuation. The line around which the dots are scattered shows, in general, a steep increase in assessed valuation as a county's population increases.[10]

Gaston County's location below the line implies that its assessed valuation is below what would be predicted considering the size of its population. If Gaston County were located on the line—that is, if its assessed value equaled the value the model predicts—then its assessed value in 2013 would have been $19.4 billion, as opposed to its actual value of $14.7 billion. This amounts to a $4.7 billion difference between the predicted and actual values.

Tourism

Tourism is another important aspect of Gaston County's economy. Not only does tourism help local businesses and workers in the tourism industry, but it also helps increase the county's sales tax and hotel occupancy tax revenues. The North Carolina Department of Commerce estimates that tourism in Gaston County generated an economic impact of $205.03 million in 2011, making it 18th in tourism of all North Carolina counties.[11]

Some of Gaston County's attractions include[12]:

Daniel Stowe Botanical Garden

Located on 450 acres along the banks of Lake Wylie south of Belmont, the Daniel Stowe Botanical Garden offers 110 acres of rolling meadows. Its woodlands are being developed as one of the most beautiful gardens in the world. Already the perennial garden has been called one of the finest in the Southeast

Crowders Mountain State Park

Climb rugged peaks rising 800 feet above the surrounding countryside and watch raptors soar in the wind currents. Rocky ledges and outcrops are the perfect seats from which to view the panorama below. The park itself is 5,096 acres.

Schiele Museum

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

Christmas Town USA

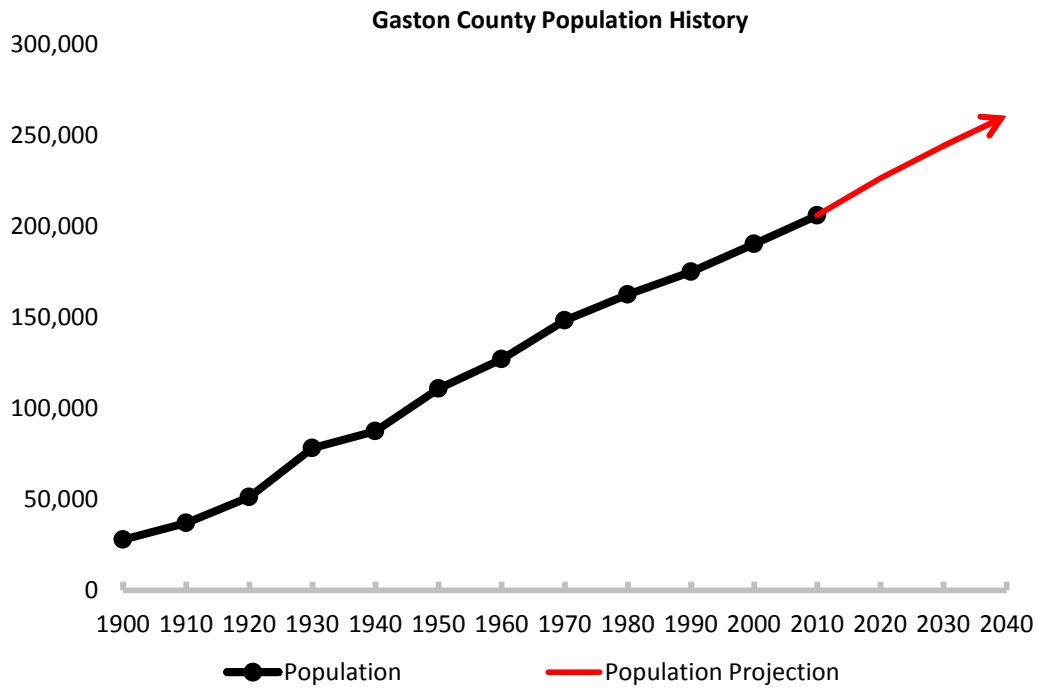
Each December, hundreds of thousands of twinkling lights turn the Town of McAdenville into a spectacular holiday display. Visitors stroll down Main Street surrounded by the sights and sounds of Christmas.

Demographic Trends & Social Characteristics

This section presents data on Gaston County's demographics and social characteristics. It is important for a community to monitor and forecast its demographic and social characteristics trends to determine what factors may affect current or future levels of services.

Population and Age

Gaston County's population has increased steadily over the past century, as the graph below illustrates. In 1900, the county's population was 27,903. As of the 2010 Census, 206,086 people live in Gaston County. If the county's population continues to increase in the linear fashion depicted below, then its population over the next three decades is projected to be 226,582 in the year 2020, 244,288 in the year 2030, and 260,809 in the year 2040.[13]



The following table shows the age composition of Gaston County compared to the state for the years 2000 and 2010. The percentage of Gaston County's population within the specified age categories is similar to that of the state for both of the years. The trend for both the state and Gaston County for the 10 year comparison is a gradually aging population. Gaston County's increase in the median age from 36.2 to 39.2 over the 10 year period was greater than the state's increase of 2.4 years.

Gaston County & Statewide Percent of Population within Age Categories: 10-Year Comparison

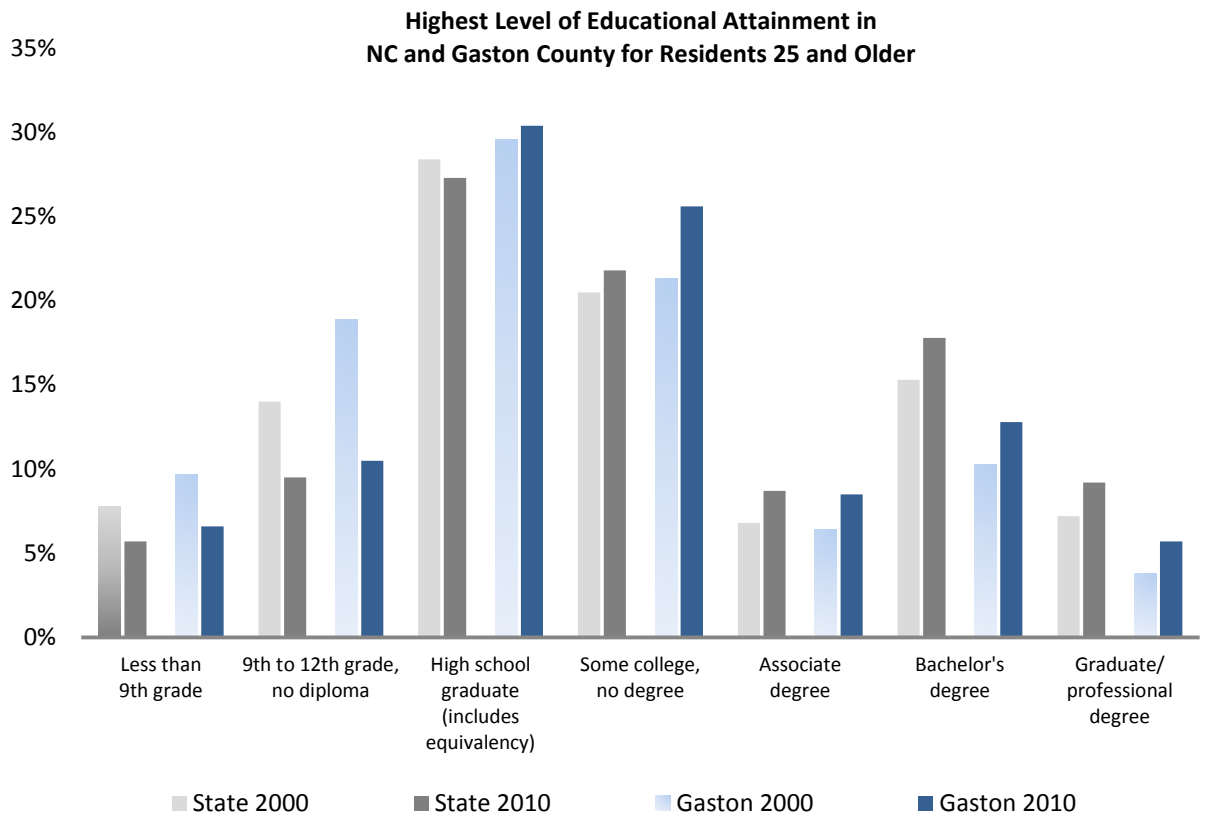
	2000		2010	
Age Category	**NC**	**Gaston County**	**NC**	**Gaston County**
Under 18	24.4%	24.6%	23.8%	23.6%
18 to 24	10.0%	8.2%	10.0%	8.5%
25 to 44	31.1%	31.0%	26.6%	26.7%
45 to 64	22.5%	23.5%	26.5%	27.7%
65 and over	12.0%	12.6%	13.2%	13.4%
Median age	**35.3**	**36.2**	**37.7**	**39.2**

Educational Attainment

The following graph and table show educational attainment data for Gaston County and across North Carolina according to 2000 and 2010 Census data for residents 25 years of age and older. The lighter grey and blue columns in the graph show the percentage of the population across the state and in the county, respectively, that has attained the specified level of education in 2000; the darker columns show the same for 2010. The table provides the percentages.

The percentage of Gaston County's population aged 25 and older that hasn't graduated high school fell 11.5%, from 28.6% in 2000 to 17.1% in 2010. Across the state, 15.2% of the population hadn't graduated high school.

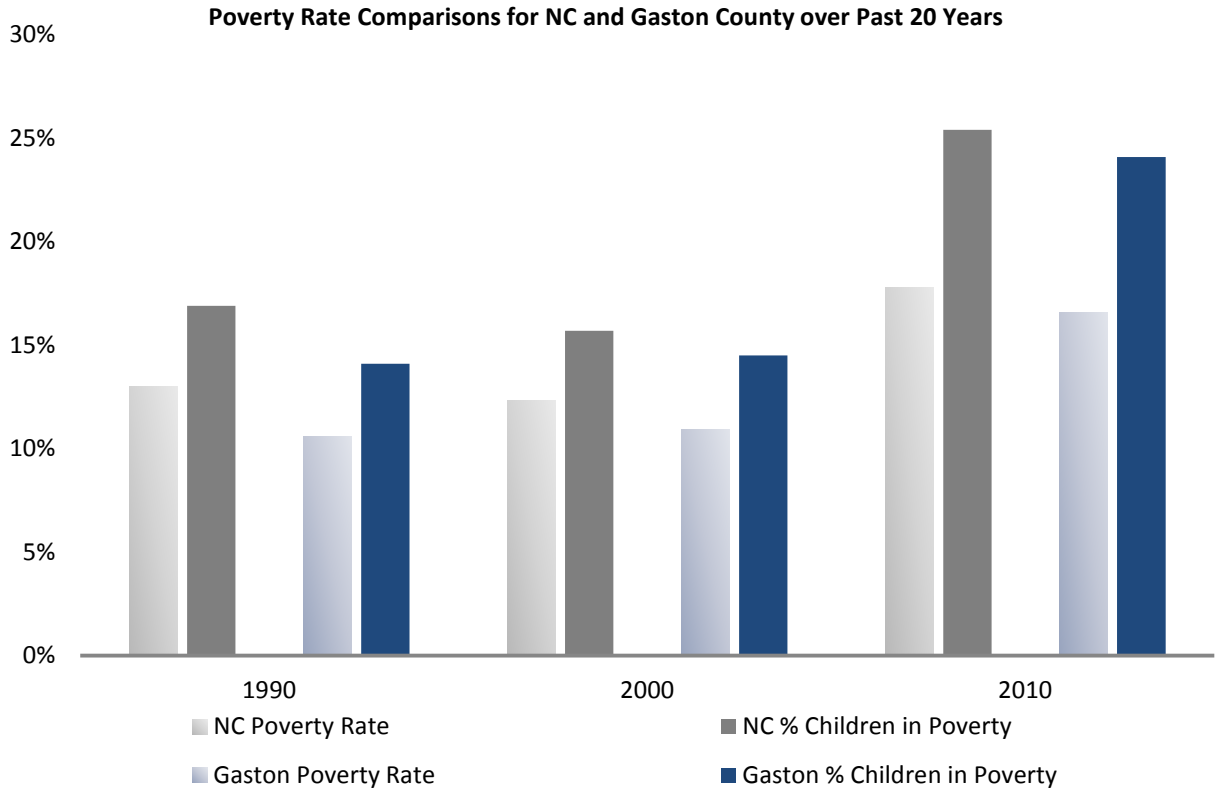
Over the ten year period, the percent increase in residents 25 and older who have a bachelor's degree or higher increased at nearly the same rate: Gaston County experienced a 31% increase, the state as a whole experienced a 20% increase. Nonetheless, in 2010 18.5% of the population in Gaston County had a bachelor's degree, compared to the statewide proportion of 27%.



	NC		Gaston County	
	2000	2010	2000	2010
Less than 9th grade	7.8%	5.7%	9.7%	6.6%
9th to 12th grade, no diploma	14.0%	9.5%	18.9%	10.5%
High school graduate (includes equivalency)	28.4%	27.3%	29.6%	30.4%
Some college, no degree	20.5%	21.8%	21.3%	25.6%
Associate degree	6.8%	8.7%	6.4%	8.5%
Bachelor's degree	15.3%	17.8%	10.3%	12.8%
Graduate or professional degree	7.2%	9.2%	3.8%	5.7%
Percent high school graduate or higher	78.2%	84.8%	71.4%	83.0%
Percent bachelor's degree or higher	22.5%	27.0%	14.1%	18.5%

Poverty Rate

The graph and table below provide poverty rate information for North Carolina as a whole and Gaston County for the past three decades. The lighter shade columns show the poverty rate for children aged 0-17; the darker shade columns show the poverty rate for the entire population. Gaston County's poverty rate is similar to that of the state, though slightly lower.[14] Notably, in 2010, nearly one out of five children in Gaston County and across the state was estimated to be living in poverty. This is an increase of almost ten percentage points since 2000. The national poverty threshold for a family of four in 2010 was $22,314.[15]



	NC			Gaston County		
	1990	**2000**	**2010**	**1990**	**2000**	**2010**
Total Poverty Rate	13.0%	12.3%	17.8%	10.6%	10.9%	16.6%
% Children in Poverty	16.9%	15.7%	25.4%	14.1%	14.5%	24.1%

Other Social Characteristics[16]

The following tables present data for various other social characteristics of Gaston County. Some notable changes over the periods indicated include:

- A 7.5% increase in the number of women who in 2011 had a birth in the past twelve months.
- A decrease of 1,099 in the number of people enrolled in primary and secondary school and an increase of 4,953 in the number of people enrolled in college or graduate school.
- A four percentage point decrease in the number of recent residents from out of county or out of state.

	2009	2011
Health Insurance Coverage		
Non-insured percent of total civilian non-institutionalized population	16.90%	18.30%
By age categories:		
Under 18 years	8.40%	8.30%
18 to 64 years	23.60%	25.60%
65 years and older	0.50%	0.60%

	2007	2011
Households		
Average household size	2.59	2.56
Average family size	3.21	3.14
Households with one or more people under 18 years	25,592	24,567
Households with one or more people 65 years and over	18,344	19,444
Total households	77,399	79,593
Fertility		
Number of women 15 to 50 years old who had a birth in the past 12 months	2,933	3,153
Unmarried women (widowed, divorced, and never married)	1,017	1,545
Number of women 15 to 50 years old who had a birth in the past 12 months:		
Per 1,000 unmarried women	42	61
Per 1,000 women 15 to 50 years old	57	62
Per 1,000 women 15 to 19 years old	46	60
Per 1,000 women 20 to 34 years old	83	119

	2007	2011
School Enrollment		
Population 3 years and over enrolled in school	47,251	51,105
Nursery school, preschool	2,933	2,723
Kindergarten	2,871	2,172
Elementary school (grades 1-8)	21,742	22,677
High school (grades 9-12)	11,747	10,622
College or graduate school	7,958	12,911
Veteran Status		
Civilian veterans	16,025	16,013
Disability Status of Civilian Population		
Population 5 years and over	187,446	205,043
With a disability	33,951	30,616
Population 5 to 15 years	30,567	48,892
With a disability	1,627	2,140
Population 16 to 64 years	132,160	129,578
With a disability	21,742	18,259
Population 65 years and over	24,719	26,573
With a disability	10,582	10,217
Residence 1 Year Ago		
Percent of population living in:		
Same house	83.40%	86.80%
Different house in the U.S.	16.40%	12.60%
Different house, same county	8.90%	9.00%
Different house, different county	7.50%	3.50%
Different house, same state	4.50%	2.00%
Different house, different state	3.00%	1.50%
Abroad	0.20%	0.60%

⁂

[1] Per capita income numbers accessed via the Bureau of Economic Analysis website at: <http://www.bea.gov/iTable/iTable.cfm?reqid=70&step=1&isuri=1&acrdn=5#reqid=70&step=1&isuri=1>. CPI numbers for inflation-adjustment calculation accessed via the Bureau of Labor Statistics website at: <ftp://ftp.bls.gov/pub/special.requests/cpi/cpiai.txt>.

[2] Industry information accessed via the North Carolina Employment Security Commission website at: <http://eslmi23.esc.state.nc.us/ ew/EWYear.asp?Report=1>.

[3] For detailed explanations of industry sector categorizations, see the Census Bureau website at: <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2012>.

[4] Source: Gaston County's 2012 Comprehensive Annual Financial Report.

[5] Ibid.

[6] 2000 Census data accessed at: <http://factfinder2.census.gov/bkmk/table/1.0/en/DEC/00_SF3/DP4/0500000US37071>. 2010 Census data accessed at: <http://factfinder2.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_11_5YR_DP04>. All Census data referenced here and below are based on estimates. All estimates are within the margins of error indicated in the Census tables at the referenced Web addresses.

[7] Source: <http://censtats.census.gov/cgi-bin/bldgprmt/bldgdisp.pl>.

[8] Source: < http://www.nccourts.org/Citizens/SRPlanning/Statistics/Default.asp>.

[9] NC County population and assessed valuation data taken from the NCACC's 2013 Budget and Tax survey: <http://www.ncacc.org/ Index.aspx?NID=192>.

[10] The line depicted is the line estimated using the statistical method of ordinary least squares regression.

[11] Source: < http://www.nccommerce.com/tourism/research/economic-impact/teim>.

[12] Attraction descriptions and pictures taken from Gaston County's Travel & Tourism website at: <http://www.visitgaston.org/must-see.html>.

[13] Source: <http://www.census.gov/population/cencounts/nc190090.txt>.

[14] Poverty rate data taken from the US Department of Agriculture. 2010 data: <http://www.ers.usda.gov/data-products/county-level-data-sets/poverty.aspx>. 1990 and 2000 data:<http://webarchives.cdlib.org/sw1wp9v27r/http:/ers.usda.gov/Data/Povertyrates/1989_1999/>.

[15] Source for poverty threshold information: <http://www.census.gov/hhes/www/poverty/data/threshld/index.html>.

[16] Information for other social characteristics found via *American Fact Finder* on Census website at: <http://factfinder2.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t#none>.

General Government

General Government activities provide the administrative, legal, and financial support for all of Gaston County's services. General Government functions encompass, among others, budget, finance and accounting, personnel, tax assessment and collections, and elections.

***

Commissioners & Clerk

Donna Buff ● Clerk to the Board ● Donna.Buff@gastongov.com

DEPARTMENT MISSION

Gaston County seeks to be among the finest counties in North Carolina. It will provide effective, efficient, and affordable services leading to a safe, secure and healthy community, an environment for growth, and promote a favorable quality of life.

The Mission of the Clerk to the Board of Commissioners is to effectively manage and preserve the official records of the Board of Commissioners in accordance with general statute; to provide the County and its citizens transparency and accessibility to public information with a commitment to accuracy and integrity and to act as a liaison between citizens and the Board of Commissioners by facilitating courteous, fair, and open participation in the governance of Gaston County.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$410,482	$342,861	$352,062	$390,234	$374,325	$378,784	7.59%
Operating	$369,080	$411,088	$447,622	$635,275	$633,052	$633,052	41.43%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$779,562**	**$753,949**	**$799,684**	**$1,025,509**	**$1,007,377**	**$1,011,836**	26.53%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$779,562	$753,949	$799,684	$1,025,509	$1,007,377	$1,011,836	26.53%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$779,562**	**$753,949**	**$799,684**	**$1,025,509**	**$1,007,377**	**$1,011,836**	26.53%

Commissioners & Clerk

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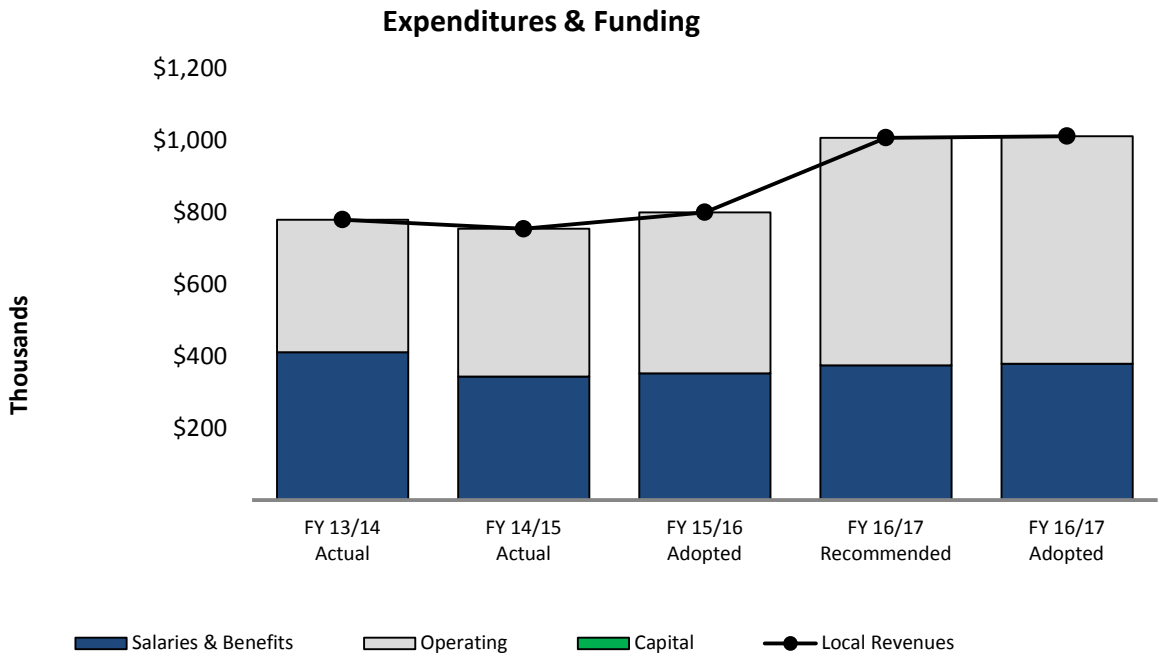


DEPARTMENT SUMMARY

Board of Commissioners:

The Seven-member Board of Commissioners (BOC) is the governing body of Gaston County. Commissioners are elected on a partisan basis to four-year staggered terms. They hold two business meetings per month on the second and fourth Tuesdays. The Board is charged with providing policy direction for the administration of County government and to provide for the efficient operation of government services. The major duties of the Board of Commissioners include providing efficient services by assessing and assigning priorities to the needs of the County; adopting an annual balanced budget; establishing the annual property tax rate; maintaining a responsible fiscal policy. The Board is responsible for enacting local ordinances and establishing policies for the effective operation of the County; promoting a favorable quality of life and providing a safe, secure and healthy community by supporting public health, public safety, social services; supporting comprehensive and responsible land use decisions; encouraging continuous and open communication among County Commissioners, County Staff and citizens; engaging citizens in County government by appointing volunteers to various County Boards; providing an environment for economic growth by supporting effective incentive plans, comprehensive water, sewer and road infrastructure plans, and by supporting quality education and workforce development; and, supporting responsible environmental policies for the protection of natural resources.

Highlights:

- The BOC Authorized a 3% Cost of Living Adjustment (COLA) for County employees in FY16
- Authorized a one-time bonus for part-time and full-time County employees in FY16
- Continued to work with the Board of Education to address immediate school capital needs:

Donna Buff ● Clerk to the Board ● Donna.Buff@gastongov.com

- Began process for Series 2016 Bond issuance of 2006-2007 voter-approved general obligation school bonds for the construction of a new elementary and middle school
- In anticipation of the bond issuance, the Board allocated $5M to Gaston County School's capital budget for costs associated with the design and construction of the two new schools; funds to be reimbursed to the County from the 2016 bond issuance
- Approved up to $60k to address ADA related improvements at North Gaston High School

- Worked with Gaston College to address capital needs:
  - Approved one-time additional funding of $500k for the Center for Advanced Manufacturing
  - Approved one-time additional funding of $244k to assist with capital need priorities including roof replacements, ADA and OSHA needs, energy conservation and maintenance
- Restored Gaston County Libraries to full-time hours in FY16
- Appointed a task force to study investment options for the CaroMont Lease Proceeds. The Board accepted the committee's recommendations, which were based on specific criteria established by the BOC, and authorized projects totaling $8.7M
- Authorized a $3.5M Township Improvement Grant program funded from the proceeds of the CaroMont Lease. The BOC approved projects selected from the grant application and assessment process which was facilitated by the County Manager
- Authorized the County Manager to proceed with the architectural and engineering phase of the new Animal Control Facility
- Extended the Small Business Investment Grant Program through 2016
- Requested legislation to allow citizens to vote on a referendum to authorize an optional one-cent sales tax to be dedicated to improving Gaston County's transportation infrastructure
- Approved the purchase of a new Enterprise Resource Planning system (ERP) to replace existing systems for HR, Budget, Finance, Building Inspections and Tax
- Authorized the purchase of electronic plan review software for Building Inspections, Zoning, Health Department, Erosion control and Fire Marshal's Office
- Aichele Werkzeuge GmBH completed the construction of its first location in North America, with a $2M investment in the Gastonia Technology Park (GTP)
- Lanxess Corporation completed a $15M expansion in the GTP to double production capacity
- Dalton Dynamics opened their first location in North America with a $2M investment in the City of Gastonia
- Dixon Quick Coupling completed construction on a $3M expansion, adding 70,000 SF to their existing facility in the GTP
- Tosaf USA's first North American location is under construction in the South Ridge Business Park in Bessemer City. The company will employ up to 75 persons with a total investment of $13.1M
- Owens Corning's 17,000 SF divisional headquarters is under construction
- Two medical buildings at Court Drive, totaling approximately 18,000 SF of office space, are near completion
- Maistro Investments' 50,000 SF spec building is under construction with another 30,000 SF spec building planned.

Clerk to the Board:

The Clerk to the Board is appointed by the Board of Commissioners as specified by North Carolina General Statute. The appointee is responsible for compiling, preparing and distributing agendas for all Board of Commissioners meetings, including Organizational Meetings, Ad Hoc Committees, Regular Meetings, Special Meetings, Public Hearings, Work Sessions and Retreats.

Commissioners & Clerk

Donna Buff ● Clerk to the Board ● Donna.Buff@gastongov.com

The Clerk attends all meetings of the Board and takes an accurate account of actions, which are then set forth in the official minutes of the Board. The Clerk is responsible for attesting certifiable actions of the Board, including contractual agreements, road petitions, ordinances, resolutions, minutes, and other documents necessary to Board actions and general County business. The Clerk maintains the official repository for all public records of Commission meetings, resolutions, ordinances, contracts, and appointments to public bodies. The Clerk is required to provide proper notice for BOC meetings including public hearings as required by the Open Meetings Law. The Clerk coordinates correspondence relating to the Board of Commissioners with the County Manager.

New Initiatives:

The Clerk to the Board worked to transition the BOC to a paperless meeting environment and implement legislative management software to streamline and improve efficiencies in the meeting process. The initiative has provided agenda management solutions, workflow automation and has transitioned the Board of Commissioners meetings to live streaming and on demand video. It will also include a new system to administer appointments to Commission advisory boards, which will keep the public informed of active public bodies and vacancies. These advancements will allow for vast improvements in citizen engagement, transparency and access to meeting agendas and supporting documents. Cost savings and efficiency improvements have occurred with the reduction of staff time in developing the agenda, minutes and board actions. It has reduced duplicative processes and has enhanced the current paperless environment by improving the ease of using digital documents and further eliminating the need to "print" the agenda and related documents.

BUDGET HIGHLIGHTS

An increase in personnel costs is budgeted due to the rising costs of health insurance and a 3% salary adjustment. An increase in operating costs is due to the projected annual rent for the Loray Mill Project.

GOALS

Board of Commissioners:

To provide policy directions for the administration of County government and to provide for the efficient operation of government services.

Clerk to the Board:

- Manage and preserve Commission and Contract database and imaging repository to provide citizen and departmental access to minutes, resolutions, contracts, ordinances, road petitions, appointments and other documents necessary to board actions and County business. Archive all Commission Databases to microfilm.
- Attend all BOC meetings / record accurate account of all actions to be set forth in the permanent minutes
- Attest all certifiable actions of the BOC

Commissioners & Clerk

Donna Buff ● Clerk to the Board ● Donna.Buff@gastongov.com

- Manage the agenda submission deadline and review process. Coordinate with BOC, Management, staff, and outside agencies to ensure accuracy of all agenda requests; compile, prepare, and distribute agendas to the BOC, staff, sunshine list, and various agencies/entities
- Maintain compliance with Open Meetings Law
- Coordinate and manage appointments and application process for public body appointments made by the BOC including statutory committees and municipal ETJ appointments

OBJECTIVES

- Certify, record, and archive all Board actions including resolutions and contracts
- Provide proper notice for all BOC Meetings including public hearings as required by the Open Meetings Law
- BOC meetings: record account of all actions set forth in the permanent minutes
- Work with BOC, Management, and Staff to manage agenda submission process. Compile, prepare, and distribute agenda to all required parties.
- Coordinate and manage appointments for public body appointments made by the BOC to seventy-five (75) boards

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Contracts	489	486	415	466
# Of Resolutions	385	399	293	254
# Of Minutes	345	352	218	169
# Of Meeting Notices	4,142	3,661	3,398	2.674
# Of Appointments	202	163	131	108

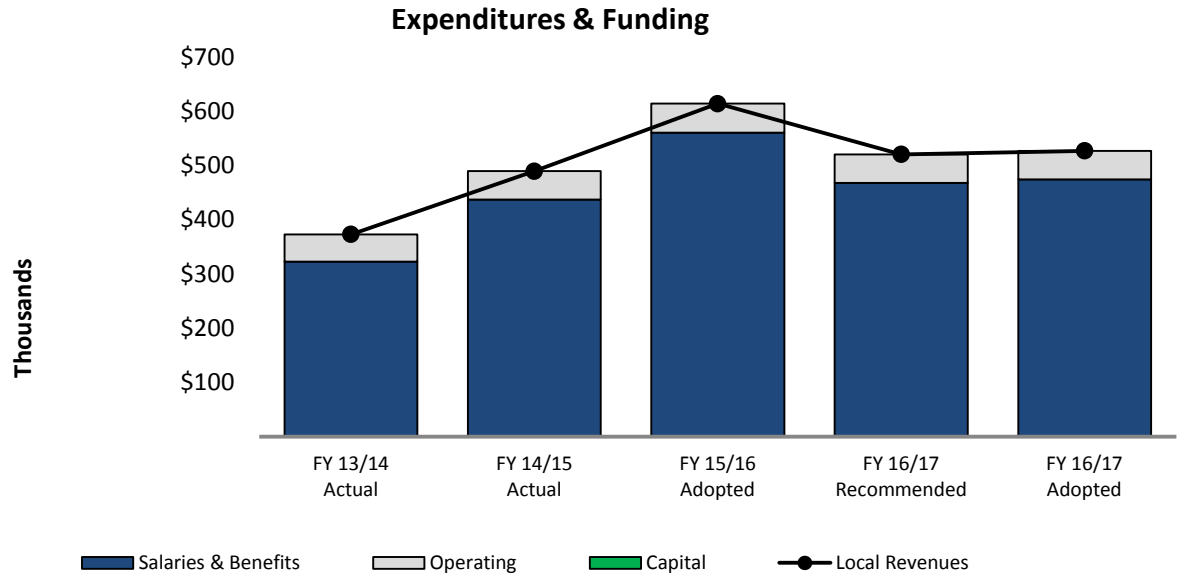
County Manager

Earl Mathers ● County Manager ● Earl.Mathers@gastongov.com

DEPARTMENT MISSION

To provide professional management, executive leadership, representation and support of county government by supervising departmental operations, recommending policies and programs to the Board of Commissioners, and ensuring that the directives and policies established by the Board of Commissioners are implemented.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$322,853	$437,152	$560,850	$464,530	$467,960	$474,315	-15.43%
Operating	$50,346	$52,733	$53,406	$51,625	$52,925	$52,925	-0.90%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$373,199**	**$489,884**	**$614,256**	**$516,155**	**$520,885**	**$527,240**	-14.17%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$373,199	$489,884	$614,256	$516,155	$520,885	$527,240	-14.17%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$373,199**	**$489,884**	**$614,256**	**$516,155**	**$520,885**	**$527,240**	-14.17%



County Manager

Earl Mathers ● County Manager ● Earl.Mathers@gastongov.com

BUDGET HIGHLIGHTS

Overall, the adopted FY 17 budget is $87,016 less than the FY16 adopted. Salaries and benefits decreased along with health insurance. Travel & Training and printing decreased while dues and subscriptions increased due to membership with a new publication.

GOALS

Goals for the upcoming fiscal year include:

- To provide the Board of Commissioners with timely and accurate information on issues and conditions that impact Gaston County and the operation of Gaston County government.
- To continue to explore the consolidation and privatization of county operations (including, but not limited to, GEMS) in order to save money and improve services.
- To implement the directives of the Gaston County Board of Commissioners in a timely fashion.
- To represent Gaston County to the community and various stakeholder organizations in a favorable manner.
- To maintain positive intergovernmental relations at the local, regional, state, and national levels.
- To facilitate the implementation of fiscal policies and methodologies which optimize the use of available resources.
- To identify strategies which promote excellence in Gaston County Government.

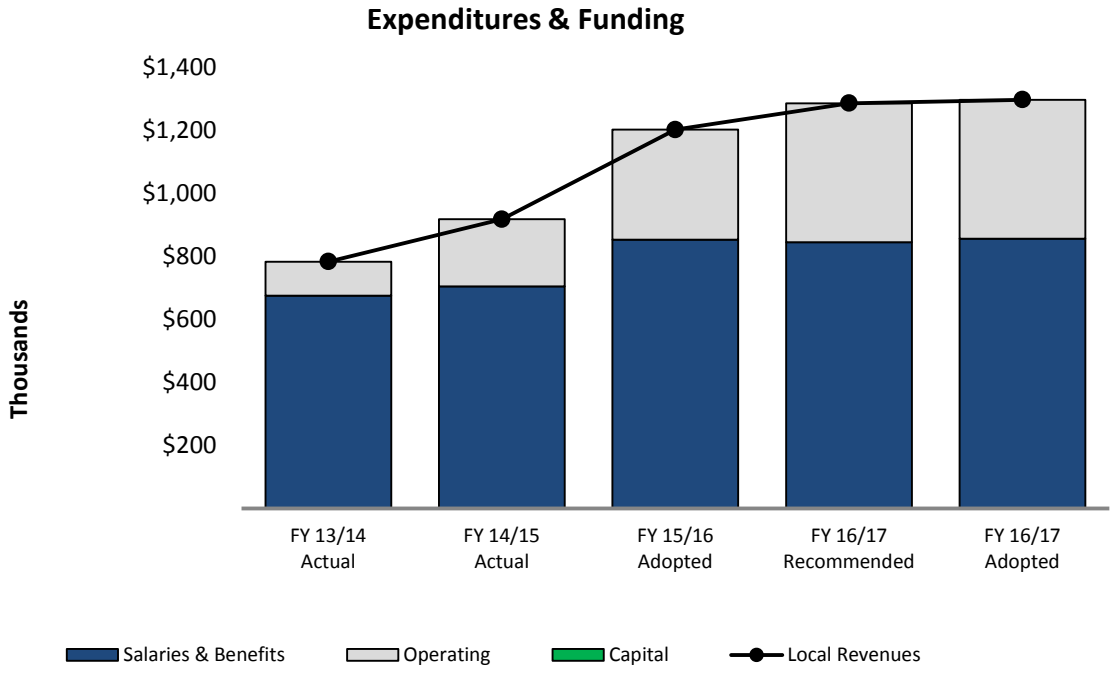
Human Resources

Pam Overcash ● Human Resources Director ● Pam.Overcash@gastongov.com

DEPARTMENT MISSION

To enrich the lives of our employees by providing exceptional Human Resources support and to provide a positive experience for everyone who interacts with the department.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$676,060	$705,972	$854,008	$838,893	$846,169	$857,061	0.36%
Operating	$108,437	$213,696	$349,911	$433,605	$442,055	$442,055	26.33%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$784,497**	**$919,667**	**$1,203,919**	**$1,272,498**	**$1,288,224**	**$1,299,116**	7.91%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$784,497	$919,087	$1,203,919	$1,272,498	$1,288,224	$1,299,116	7.91%
Other	$0	$580	$0	$0	$0	$0	-
TOTAL	**$784,497**	**$919,667**	**$1,203,919**	**$1,272,498**	**$1,288,224**	**$1,299,116**	7.91%



Human Resources

Pam Overcash ● Human Resources Director ● Pam.Overcash@gastongov.com

DEPARTMENT SUMMARY

The Human Resources Department has a variety of functions including: Benefits Administration, Compensation, Work Comp., Safety, Hiring, New Employee Orientation, Training, ADA Coordinator, Wellness, Policy and Procedures, Compliance with FMLA, ADA, FLSA.

- Accomplishments: Estimate savings of more than $1 million dollars with the spousal carve out. Successfully competed diversity and hiring training and health risk assessments for all employees. Continued to increase engagement in the Wellness Program with a total of 675 unique participants.
- Initiatives for coming year: Functional Movement Assessment for Sheriff's office in an effort to reduce Work Comp spending. Continue transitioning the responsibility for FMLA from the departments to HR. Complete ADA Self Evaluation and Transition Plan. Complete a comprehensive classification and compensation study.

BUDGET HIGHLIGHTS

Increased training dollars are for ADA training for the ADA Coordinator and several train the trainer opportunities so HR personnel can deliver more training to all staff.

GOALS

- To reduce Work Compensation costs through a comprehensive training program.
- To mitigate health care costs through the County Wellness Program.
- To increase in-house training opportunities for employees.
- To provide exceptional Human Resources Support.

OBJECTIVES

- To increase participation in the Wellness Program by providing diverse offerings that target specific health needs as identified by our employee population health risks.
- To provide Sexual Harassment training to all employees by December 31, 2016 and begin Resiliency training to be completed in calendar year 2017.
- To increase the number of supervisors and employees participating in in-house training opportunities.
- To improve the quality of in-house training.
- To maintain an excellent customer satisfaction rating with employees and the public.

Human Resources

Pam Overcash ● Human Resources Director ● Pam.Overcash@gastongov.com

PERFORMANCE MEASURES

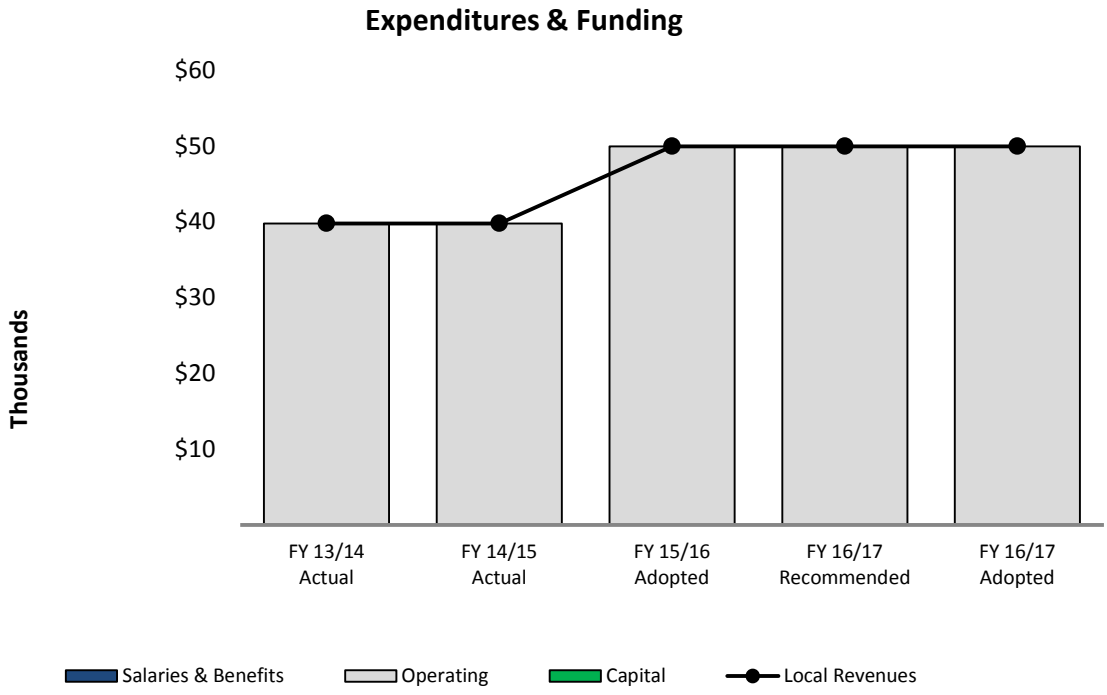
	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Applications Processed	6,824	11,039	10,704	7,293
Employee Turnover*	6.9%	10.4%	12%	9.5%
Employee Satisfaction				99.9%

*FY 15 is the first year retirees were not included in the turnover calculation

Human Relations

DEPARTMENT MISSION

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$39,801	$39,797	$50,000	$50,000	$50,000	$50,000	0.00%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$39,801**	**$39,797**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	0.00%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$39,801	$39,797	$50,000	$50,000	$50,000	$50,000	0.00%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$39,801**	**$39,797**	**$50,000**	**$50,000**	**$50,000**	**$50,000**	0.00%



Human Relations

DEPARTMENT SUMMARY

The Mediation Center contracts with the county to provide human relations services to Gaston County citizens. These services include resolving disputes and issues related to fair housing, employment practices, public accommodations, and educational opportunities.

BUDGET HIGHLIGHTS

The County will continue to contract with the Mediation Center for the provision of services. The budget remained flat.

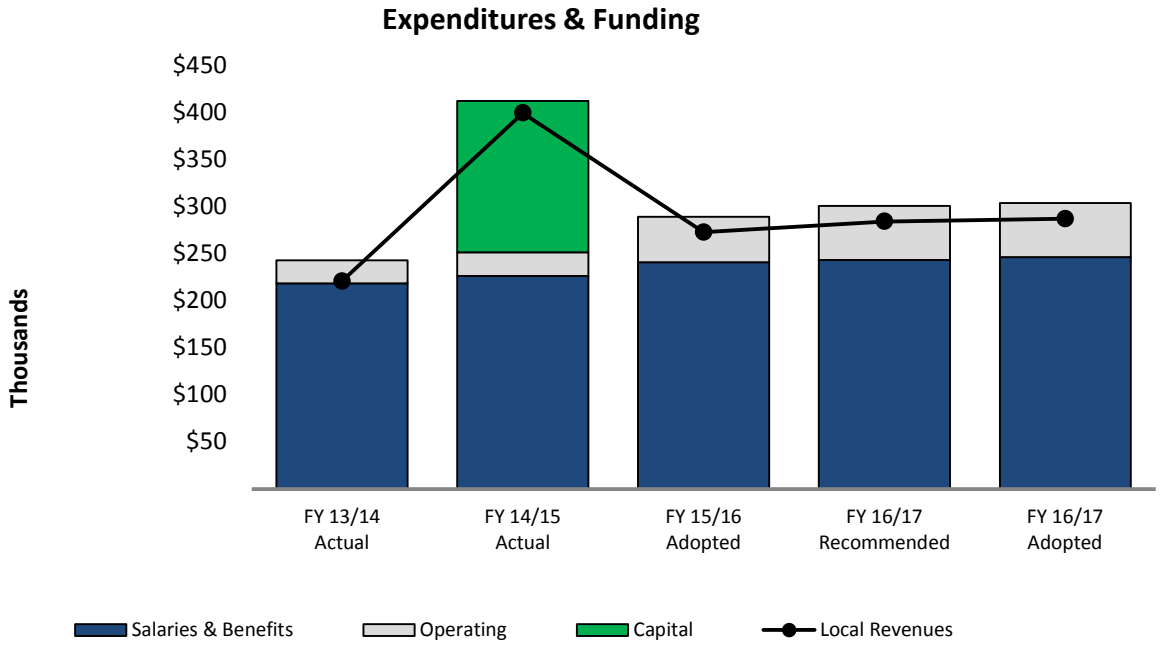
Cable Access

Pam Overcash ● Human Resources Director ● Pam.Overcash@gastongov.com

DEPARTMENT MISSION

The mission of the Public Information Office (PIO)/Cable Access is to disseminate information about County government through a variety of means in a timely fashion for the benefit of the citizens of Gaston County.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$218,208	$226,205	$240,824	$238,997	$243,139	$246,173	2.22%
Operating	$24,575	$25,054	$48,314	$57,307	$57,307	$57,307	18.61%
Capital	$0	$160,659	$0	$83,024	$0	$0	-
TOTAL	**$242,783**	**$411,918**	**$289,138**	**$379,328**	**$300,446**	**$303,480**	4.96%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$220,682	$399,242	$272,638	$379,328	$283,946	$286,980	5.26%
Other	$22,101	$12,676	$16,500	$0	$16,500	$16,500	0.00%
TOTAL	**$242,783**	**$411,918**	**$289,138**	**$379,328**	**$300,446**	**$303,480**	4.96%



Cable Access

Pam Overcash ● Human Resources Director ● Pam.Overcash@gastongov.com

DEPARTMENT SUMMARY

The Public Information Office (PIO)/Cable Access is responsible for the operation of the Government Access Channel (GAC), which includes broadcasting County Commission and Gastonia City Council meetings, producing videos for both the County and City, and maintaining the Bulletin Board. The PIO/Cable Access department is also responsible for design and content of the county Web site and supports the County Commission during meetings. The GAC supports the Courthouse and Jail with video and audio assistance.

The vast majority of the equipment replacement for the channel is complete with a few smaller items outstanding. We have been streaming BOC meetings on Youtube since May of 2015, but will begin streaming on Granicus as soon as we are able.

BUDGET HIGHLIGHTS

Budget increases include hardware and software maintenance agreements related to new equipment and software associated with the equipment replacement.

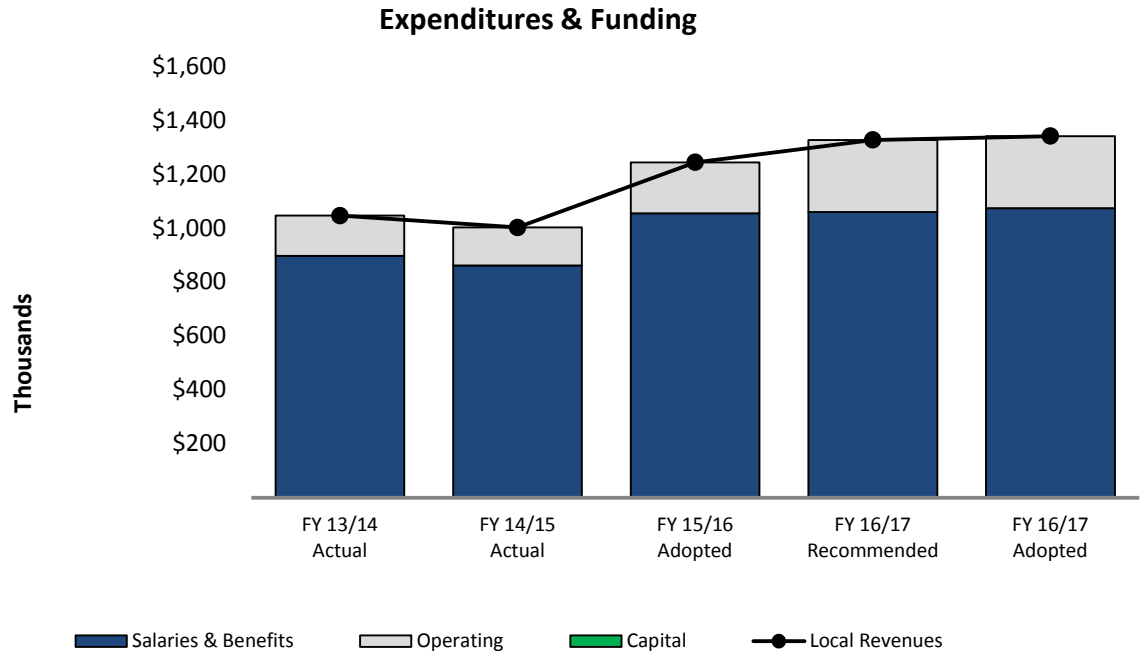
Finance

Bryant Morehead ● Interim Director of Financial Services ● Bryant.Morehead@gastongov.com

DEPARTMENT MISSION

To provide to county management, departments, and citizens accurate accounting and reporting of all financial transactions of the county government.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$896,750	$861,144	$1,053,952	$1,044,496	$1,059,342	$1,073,183	1.82%
Operating	$149,088	$140,344	$189,203	$215,723	$267,173	$267,173	41.21%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$1,045,838**	**$1,001,488**	**$1,243,155**	**$1,260,219**	**$1,326,515**	**$1,340,356**	7.82%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$1,045,838	$1,001,488	$1,243,155	$1,260,219	$1,326,515	$1,340,356	7.82%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$1,045,838**	**$1,001,488**	**$1,243,155**	**$1,260,219**	**$1,326,515**	**$1,340,356**	7.82%



Finance

Bryant Morehead ● Interim Director of Financial Services ● Bryant.Morehead@gastongov.com

DEPARTMENT SUMMARY

The Finance Department has the responsibility of recording and reporting on the financial activities of the county and verifying all financial transactions are conducted and recorded in accordance with the budget ordinance, applicable laws and guidelines provided by regulatory agencies, generally accepted accounting principles, and county policies. The following are some of the duties performed in fulfilling the department's responsibilities:

- Maintaining detailed account records by fund for all county departments
- Supervising the receipt, deposit, and investment of cash
- Reconciliation of all county bank accounts
- Approving all invoices and pre-audit of all contracts prior to payment
- Disbursing funds for payments to suppliers
- Maintaining expenditure records for all county grants
- Disbursing employee payroll funds
- Billing and collection of miscellaneous billings
- Preparing financial reports for federal and state agencies
- Coordinating the county's annual audit
- Supervising the Budget/Purchasing department
- Overseeing the compilation of the annual county budget under the direction of the County Manager

BUDGET HIGHLIGHTS

The budget reflects a $6,500 increase in audit services for the pension audit.

Due to significant changes in regulatory requirements, the budget reflects an increase in banking services, after four years of minimal fees of $44,000.

The other professional services budget increased by $3,000 to accommodate the actuarial study for the retired police officers (previously budgeted in Human Resources Department).

By filling vacant positions, the need for other services (data entry clerk) was reduced. The budget was reduced by $5,000.

GOALS

- To obtain an unqualified opinion of our auditors for financial statements
- To receive the GFOA's Award for Excellence in Financial Reporting
- To maximize the investment yield of all available cash in accordance with state statutes and the county's cash flow needs

Finance

Bryant Morehead ● Interim Director of Financial Services ● Bryant.Morehead@gastongov.com

- To continue seeking ways to save the county dollars in the county's financial relationships—e.g. refinancing existing debt, professional service contracts, e-payables processing
- To minimize fees by employing the most cost-efficient methods of collecting and disbursing funds
- To look for efficiency in accounts payable through ACH payments
- Work with IT to develop a more efficient way to execute payroll

OBJECTIVES

In cooperation with our current bank (Bank of America), the county will expand its e-Payables processing program for vendors. This program is not only the most cost-efficient way to pay vendors, it also will allow the county to earn approximately 1.77% of the amount paid from Bank of America. All vendor relationships will be evaluated to determine what method of payment is most amenable for the county and the vendor.

The county will review all banking service fees and evaluate ways to minimize the fees incurred—e.g. credit card fees, ACH and wire transaction fees, remote deposit services.

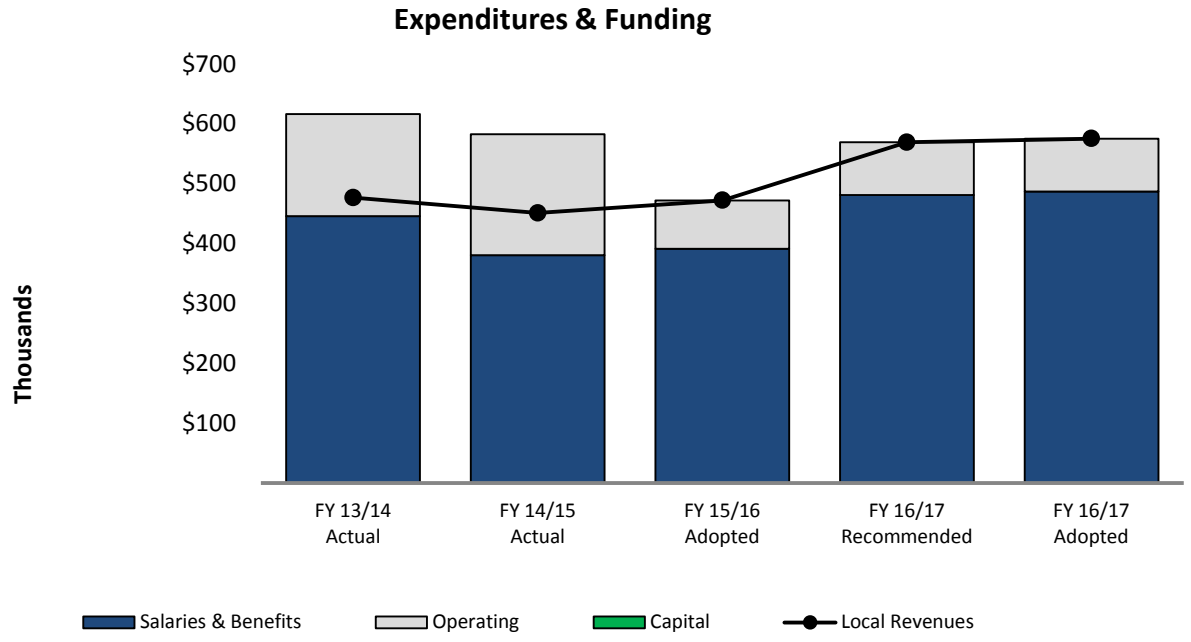
Budget & Purchasing

Matthew Rhoten ● Interim Budget Administrator ● Matthew.Rhoten@gastongov.com

DEPARTMENT MISSION

The Budget and Purchasing Department provides fiscal and evaluation services and fair procurement for Gaston County in order to maintain the county's fiscal integrity and accountability, and to support the effective decision-making of the County Manager and the Board of Commissioners.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$446,143	$380,847	$391,578	$480,928	$481,376	$487,559	24.51%
Operating	$170,814	$202,346	$80,871	$83,264	$88,274	$88,274	9.15%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$616,957**	**$583,193**	**$472,449**	**$564,192**	**$569,650**	**$575,833**	21.88%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$139,820	$131,865	$0	$0	$0	$0	-
Local	$477,137	$451,328	$472,449	$564,192	$569,650	$575,833	21.88%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$616,957**	**$583,193**	**$472,449**	**$564,192**	**$569,650**	**$575,833**	21.88%



Budget & Purchasing

Matthew Rhoten ● Interim Budget Administrator ● Matthew.Rhoten@gastongov.com

DEPARTMENT SUMMARY

The Budget and Purchasing Department is responsible for preparing and monitoring a balanced budget for the county, publishing the final budget document as required by law, and administering the county's procurement process. The department also houses the county's grants administration services.

BUDGET HIGHLIGHTS

Overall, the adopted FY 2017 budget is $103,384 more than the FY 2016 adopted. Salaries and benefits increased along with operating costs. The main reason for the increase is due to filling the interim budget administrator position, which was transferred from finance to budget.

GOALS

To provide responsive and timely assistance to internal clients involved in the budget process throughout the year.

To seek continually to improve the effectiveness and efficiency of the budget process, and to provide objective analyses that improve operations throughout the county.

To ensure and safeguard the transparency of the county's fiscal operations to Gaston County citizens.

To continue working with the Center for Priority Based Budgeting to further integrate the tools of Priority Based Budgeting in the budget process, thus gaining efficiency and cost savings.

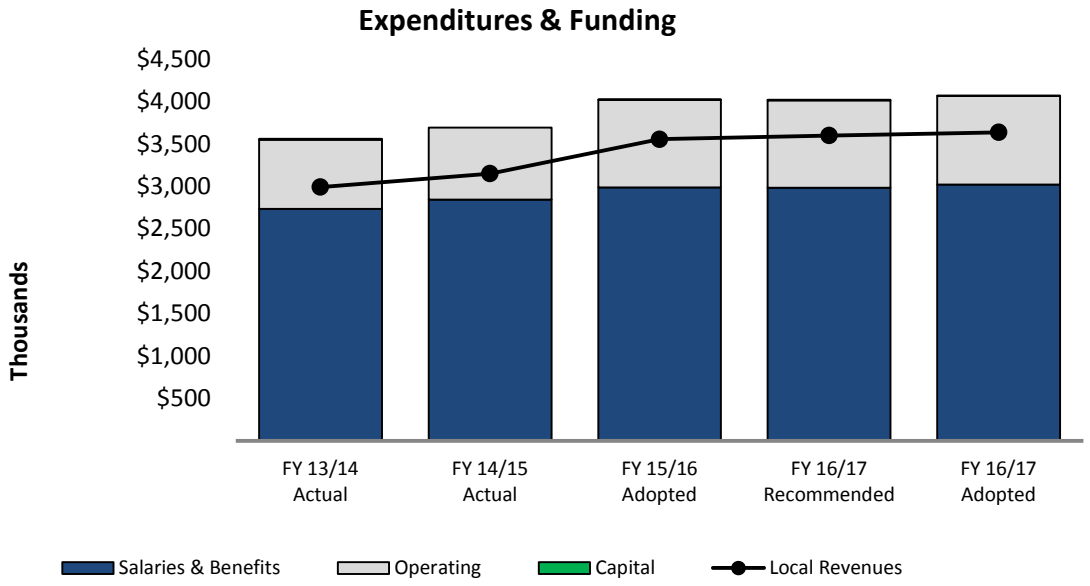
Tax Assessment & Collections

James Tanner ● Director of Revenue ● James.Tanner@gastongov.com

DEPARTMENT MISSION

To accurately and impartially appraise all property in accordance with applicable state laws and to collect all ad valorem taxes and other funds due to the county in an effective, efficient, and courteous manner, and to maintain an up-to-date tax GIS/Map inventory.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$2,732,620	$2,841,674	$2,986,506	$2,991,744	$2,983,046	$3,019,792	1.11%
Operating	$815,688	$850,758	$1,031,964	$1,022,357	$1,029,151	$1,044,151	1.18%
Capital	$10,371	$0	$6,000	$6,000	$6,000	$6,000	0.00%
TOTAL	**$3,558,679**	**$3,692,432**	**$4,024,470**	**$4,020,101**	**$4,018,197**	**$4,069,943**	1.13%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$3,212,044	$3,125,127	$3,729,870	$4,020,101	$3,598,642	$3,635,388	-2.53%
Other	$346,635	$567,306	$294,600	$0	$419,555	$434,555	47.50%
TOTAL	**$3,558,679**	**$3,692,432**	**$4,024,470**	**$4,020,101**	**$4,018,197**	**$4,069,943**	1.13%



Tax Assessment & Collections

James Tanner ● Director of Revenue ● James.Tanner@gastongov.com

DEPARTMENT SUMMARY

The Tax Department is responsible for listing, assessing, mapping, and collecting all taxable property within the County of Gaston. Through our three different departments, each works independently but also as one organization to complete our responsibilities as accurately and professional as possible, but also as required by North Carolina General Statutes. Each department has its own role and responsibility for making sure our work is accomplished on time each year. We will review each office in more detail.

Assessing Office-The Assessment Office is responsible for the listing and assessment of all taxable property within our County. Within this taxing structure, they must maintain both real estate and personal property. While real estate is valued at 100% of market value in regards to the year of reappraisal, personal property is valued at 100% of market value each and every year. Personal property and Business Personal Property require yearly abstracts to be completed each year so our staff can determine market value for assets that are owned as of January 1st of each year. In the real estate section, they are responsible for not only processing and valuing new construction and real property changes from one year to the next, they are also responsible for developing new values for all real property that will be implemented for each reappraisal. They are also responsible for administrating many different exemptions, exclusions, and deferred programs. These programs are for properties that otherwise would be classified as being totally taxable, but are entitled to either full exclusion or partial exemptions from the tax base once they meet all the requirements.

Collections Office-The Collections office is responsible for collecting all property taxes that are assessed taxable values by the Assessor's Office. While we encourage all taxpayers to pay their property tax liability timely each year, there are many enforcement tools that must be utilized to secure payment of delinquent accounts. These tools most commonly used are: wage attachments from the work place of the delinquent taxpayer, bank account attachments from the taxpayer's place of financial dealings, seizure of personal property to satisfy payment of delinquent property taxes, all the way up to foreclosure of real estate as a result of non-payment of property tax. Even though some view these tools as being unpleasant, they are essential to collecting property taxes in regards to keeping tax rates affordable for all, and negates the need to increase taxes due to the ones that do not pay timely.

GIS/Mapping-The GIS/Mapping office is responsible for maintaining property lines and boundaries for all taxable properties. Other than property lines and boundaries, they maintain many mapping layers such as municipal boundaries, fire district boundaries, special taxing districts, etc. Without the GIS/Mapping, it would be very difficult to maintain our assessment records since they are all residing in different taxing jurisdictions. Another main responsibility of this office, is the maintenance of all property changes as a result of deed transfers or plat/surveys being recorded.

Accomplishments and Projects

Accomplishments-As in this past year, we continue to seek improvements that will produce savings and promote efficiency within our processes. As part of our ongoing improvement plan, this year we implemented an In Rem Foreclosure program that provides a more economical method for delinquent taxpayers to retain their property rather than using the mortgage style foreclosure process. The primary goal of this In Rem process is to make personal contact with each taxpayer and establish realistic plans for having delinquent accounts paid without having to foreclose on any property. Even though this new program was started less than two months ago and only approximately 30 properties subjected to the new program, we have already collect over $60,0000 and will have collected approximately $150,000 within the next month due to payments already agreed upon, and this without any legal action or

foreclosures needing to be done. We have reclassified a vacant collections position that was held vacant for over a year to a paralegal position that will be responsible for processing these properties through the legal In Rem Foreclosure process. Another project that we are currently undertaking is the complete renovation of our existing tax office website so that it is more personable and user friendly. We are working on personalizing each division along with significant items that will allow taxpayers the ability to research information much easier and quicker, and also provide important information and forms needed to do specific business activities with our office. Another benefit to this new website design will be the ability for taxpayers to email questions without having to make phone calls, and also be able to ask the Tax Director any question they may have in regards to property tax. We hope to have this project completed by June 30th.

BUDGET HIGHLIGHTS

The FY 17 adopted budget is $45,473 more than the FY 2016 adopted budget.

GOALS

Our goal for this upcoming year will be to complete the design and implementation of our new CAMA software for assessing and collections. This will be a major undertaking and can span over a year's time from start to completion.

PERFORMANCE MEASURES

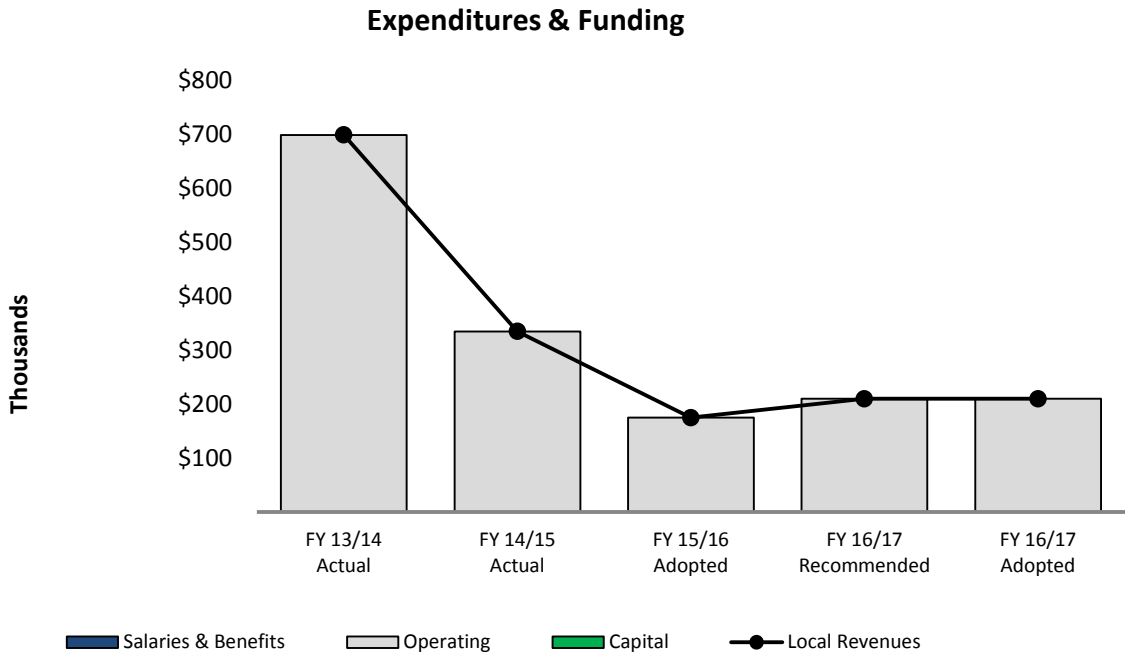
	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Tax Bill Adjustments	4,387	4,864	4,600	1,386
Real Property Maintenance	13,947	11,436	10,540	6,922
Business Audits	113	102	76	94
Registered Vehicles Processed	159,291	258,360	178,000	135,000

Property Revaluation

James Tanner ● Director of Revenue ● James.Tanner@gastongov.com

DEPARTMENT MISSION

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$698,951	$334,636	$175,000	$210,000	$210,000	$210,000	20.00%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$698,951**	**$334,636**	**$175,000**	**$210,000**	**$210,000**	**$210,000**	20.00%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$698,951	$334,636	$175,000	$210,000	$210,000	$210,000	20.00%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$698,951**	**$334,636**	**$175,000**	**$210,000**	**$210,000**	**$210,000**	20.00%



Property Revaluation

James Tanner ● Director of Revenue ● James.Tanner@gastongov.com

DEPARTMENT SUMMARY

The Tax Department is also responsible for the administration of the Reappraisal Fund. This state-mandated fund is used to pay for the expenses associated with the mandatory reappraisal of property. A county-wide reappraisal occurred for tax year 2015.

BUDGET HIGHLIGHTS

There is a 20%, or $35,000 increase in funding for property revaluation. Funds were moved in FY16 to purchase vital equipment. The $210,000 budget reflects the necessary amount to prepare for the next revaluation.

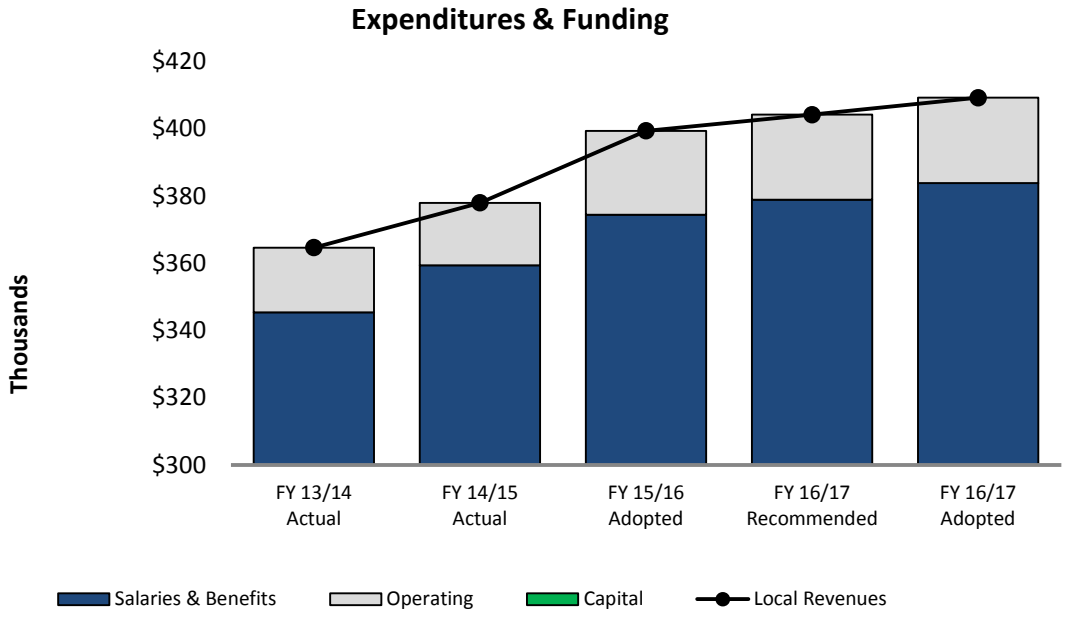
County Attorney

Charles Moore ● County Attorney ● Charles.Moore@gastongov.com

DEPARTMENT MISSION

The mission of the County Attorney Department is to provide legal representation to the Board of Commissioners and to County agencies, officers, public officials, and employees, and to carry out the constitutional and statutory responsibilities of county government.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$345,403	$359,395	$374,427	$376,677	$378,819	$383,843	2.51%
Operating	$19,201	$18,534	$24,934	$25,331	$25,331	$25,331	1.59%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$364,604**	**$377,929**	**$399,361**	**$402,008**	**$404,150**	**$409,174**	2.46%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$364,604	$377,929	$399,361	$402,008	$404,150	$409,174	2.46%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$364,604**	**$377,929**	**$399,361**	**$402,008**	**$404,150**	**$409,174**	2.46%



County Attorney

Charles Moore ● County Attorney ● Charles.Moore@gastongov.com

DEPARTMENT SUMMARY

- The County Attorney and staff provides legal counsel to Gaston County's elected and appointed officials, and to all agencies and departments of Gaston County.
- Draft and review contracts and County documents.
- Study, draft, or amend ordinances, resolutions, procedures and regulations for Gaston County.
- Study, draft, and track legislation before the N.C. General Assembly.
- Attend assigned Board and committee meetings.
- Process property damage and personal injury claims against the County.

BUDGET HIGHLIGHTS

The County's risk management function was transferred to the County Attorney's Office in FY-12, which allowed the Human Resources Office to reorganize. The County Attorney's Office has minimized the number of claims handled outside of the office through a TPA and has reduced expenses associated with claims management. The risk management function is being reviewed annually to improve claims handling and reduce costs.

Insurance settlements recovered by our office from third parties:

- $144,904 (FY 2010)
- $156,533 (FY 2011)
- $63,319 (FY 2012)
- $106,911 (FY 2013)
- $73,282 (FY 2014)
- $96,417 (FY 2015)
- $191,947 to date (FY 2016)

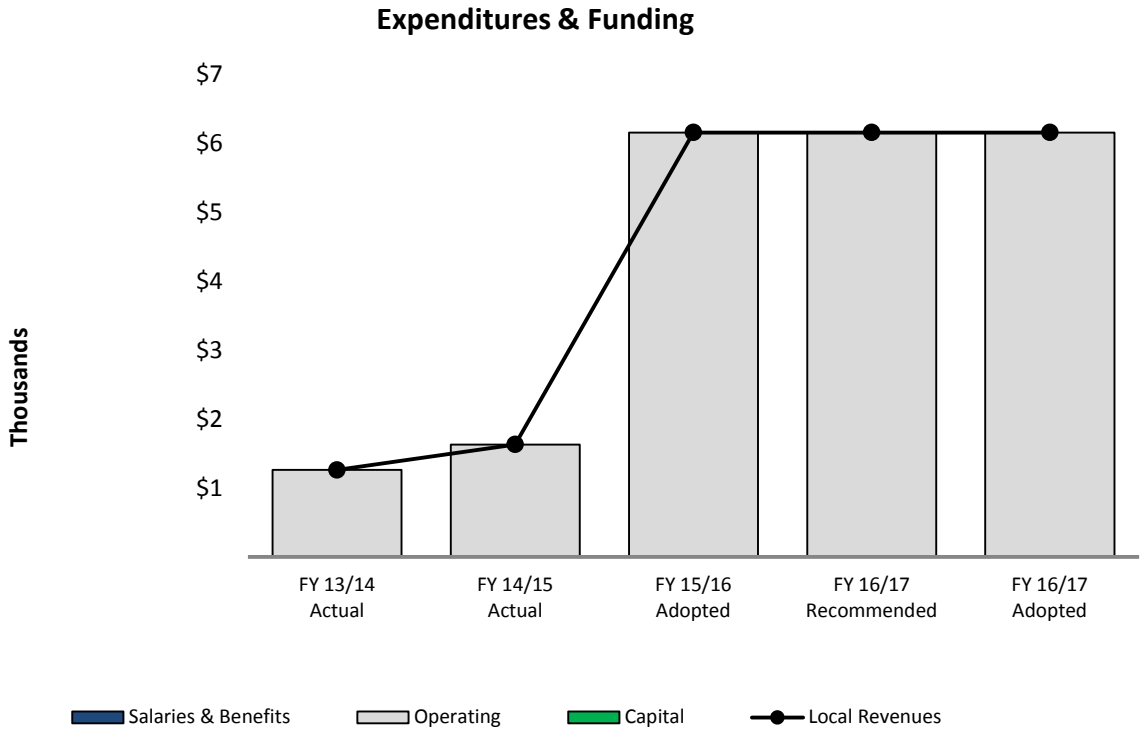
Claims Handled from FY 2012-2015:
FY 2012-13 – 89 vehicle/property damage claims
FY 2013-14 – 97 vehicle/property damage claims
FY 2014-15 – 119 vehicle/property damage claims (to-date 5/1/15)
FY 2015-16 – 100 vehicle/property damage claims (to-date 04/12/16)
The only increases in the County Attorney's budget are personnel costs and general liability insurance.

GOALS

The County Attorney's Office is working with the County Tax Office to improve the collection of delinquent tax accounts. The staff is also working to control Worker Compensation losses which have trended upward in recent years.

Law Library

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$1,264	$1,633	$6,162	$6,162	$6,162	$6,162	0.00%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$1,264**	**$1,633**	**$6,162**	**$6,162**	**$6,162**	**$6,162**	0.00%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$1,264	$1,633	$6,162	$6,162	$6,162	$6,162	0.00%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$1,264**	**$1,633**	**$6,162**	**$6,162**	**$6,162**	**$6,162**	0.00%



Law Library

DEPARTMENT SUMMARY

As required by a consent judgment in the Federal District Court, the County Attorney is responsible for maintaining a law library for the inmates of the County Jail.

BUDGET HIGHLIGHTS

The FY 17 adopted budget maintains the level of spending for both the books and resource materials purchased for the Law Library.

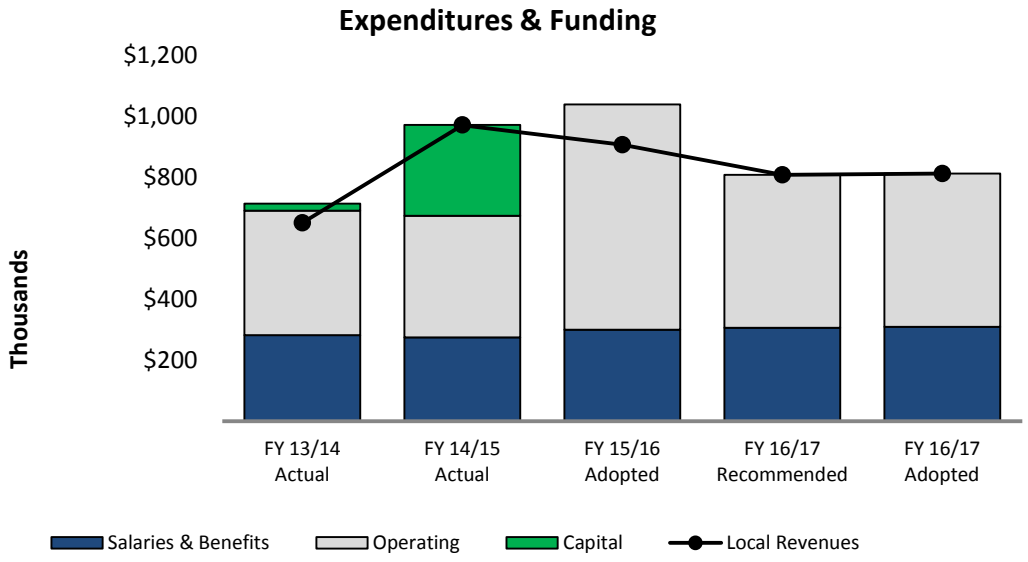
Board of Elections

Adam Ragan ● Elections Director ● Adam.Ragan@gastongov.com

DEPARTMENT MISSION

The mission of the Gaston County Board of Elections is to promote and conduct fair, honest, impartial, and efficient elections so all eligible citizens of Gaston County may exercise their right to vote. The Gaston County Board of Elections shall adhere to all federal and state laws that govern elections and shall strive to educate the citizens of Gaston County on the election process and protect democracy as a concept and form of government.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$282,368	$275,172	$300,949	$307,498	$306,495	$310,304	3.11%
Operating	$409,313	$398,980	$739,369	$504,490	$503,060	$503,060	-31.96%
Capital	$22,980	$298,378	$0	$0	$0	$0	-
TOTAL	**$714,661**	**$972,530**	**$1,040,318**	**$811,988**	**$809,555**	**$813,364**	-21.81%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$651,255	$972,298	$907,376	$811,988	$809,075	$812,884	-10.41%
Other	$63,406	$231	$132,942	$0	$480	$480	-99.64%
TOTAL	**$714,661**	**$972,530**	**$1,040,318**	**$811,988**	**$809,555**	**$813,364**	-22.81%



Board of Elections

Adam Ragan ● Elections Director ● Adam.Ragan@gastongov.com

DEPARTMENT SUMMARY

The Gaston County Board of Elections conducts all Federal, State, County, Municipal and Special elections in accordance to Federal and State law and State Board of Elections policy. The major functions of the department are:

- Register eligible voters
- Maintain accurate voter registration lists
- Conduct elections and report election results
- Process provisional ballots
- Recruit and train precinct officials
- Insure polling place ADA-compliant accessibility
- File candidates for elective office
- Manage mail and one-stop absentee voting

BUDGET HIGHLIGHTS

- Budget allocation for election expenses decreased by 31.8 % (or $504,490) due to the administration of one election during the fiscal year – the 2016 Presidential General Election

GOALS

- Conduct the 2016 Presidential General Election in a fair, honest, and impartial manner
- Increase voter participation in the 2016 Presidential General Election
- Recruit and train new precinct workers to provide assistance to the voters of Gaston County
- Increase outreach to the citizens of Gaston County and provide educational opportunities for citizens, elected officials, and media representatives of Gaston County on subjects related to voting and elections
- Partner with local provider agencies to integrate the federally required preference form system into a direct computerized report system thereby eliminating paper waste
- Maintain voter registration system by reflecting current and accurate voter information

OBJECTIVES

1. Maintain voter registration system by reflecting current and accurate voter information
2. Increase voter turnout for the 2016 Presidential General Election by three (3%) percent compared to the 2012 Presidential General Election
3. Increase new voter registrations by five (5%) percent from previous fiscal year

Board of Elections

Adam Ragan ● Elections Director ● Adam.Ragan@gastongov.com

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
Total Registered Voters	132,634	133,115	129,992	133,366
Early Voting Participation-Municipal	0	17%	0	12%
New Voter Registrations	14,492	3,586	5,347	6,515

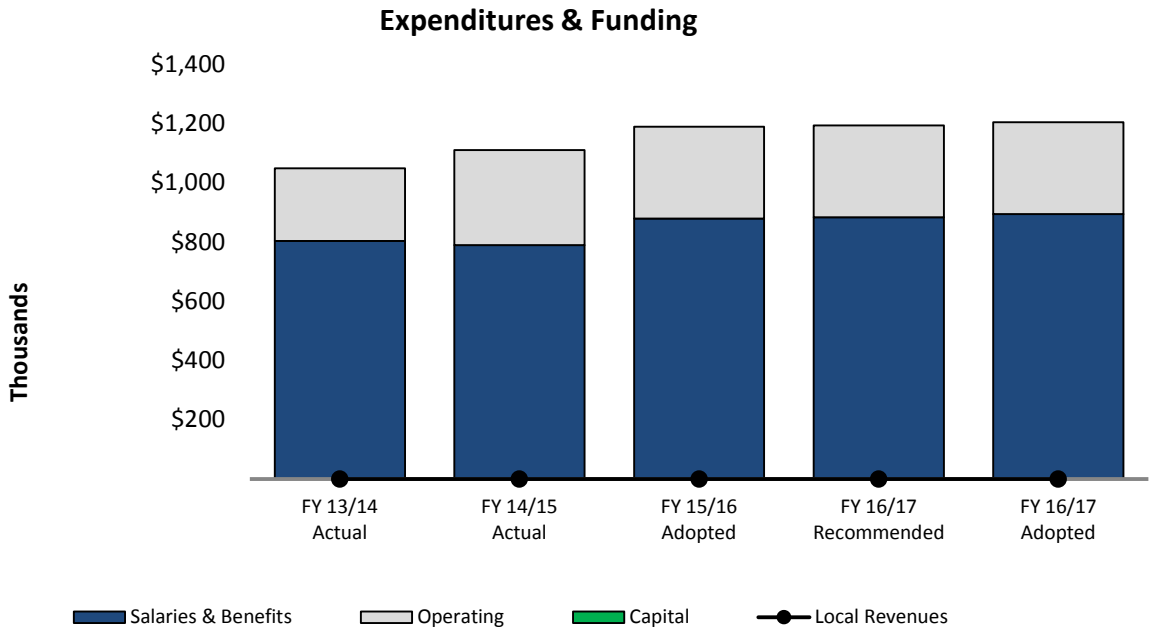
Register of Deeds

Susan Lockridge ● Register of Deeds ● Susan.Lockridge@gastongov.com

DEPARTMENT MISSION

The mission of the Register of Deeds is to preserve documentary evidence of public transactions in accordance with applicable laws and in such a manner as to be available for public inspection.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$803,121	$789,180	$879,326	$898,046	$883,965	$894,299	1.70%
Operating	$245,032	$320,923	$309,143	$308,291	$309,829	$309,829	0.22%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$1,048,152**	**$1,110,102**	**$1,188,469**	**$1,206,337**	**$1,193,794**	**$1,204,128**	1.32%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$0	$0	$0	$0	$0	-
Other	$1,630,260	$1,699,001	$1,662,948	$1,662,948	$1,926,690	$1,926,690	15.86%
TOTAL	**$1,630,260**	**$1,699,001**	**$1,662,948**	**$1,662,948**	**$1,926,690**	**$1,926,690**	15.86%



Register of Deeds

Susan Lockridge ● Register of Deeds ● Susan.Lockridge@gastongov.com

DEPARTMENT SUMMARY

The Register of Deeds office is the largest depository of public records in the county. Every document that is recorded in our office affects some one's life. We strive to provide the best possible service to our customers while protecting and maintaining the integrity of the records that are recorded with us.
A few of the services that we provide to the citizens are:

- Birth certificates for travel, school and ID's
- Death certificates used for estate filings, insurance & genealogy
- Marriage licenses, name changes & retirement.

You may come to get a copy of a deed to check for right of ways, metes & bounds to add a fence, or to see if you have any restrictions on the property just to name a few.

This year we have added to our office technology by adding the Historical Index books to our online access. You can now find the indexes from 1848 to the present. You can access this at www.gastongov.com/registerofdeeds.

While we are always adding more real estate records online for easy access, you will not find any vital records online. Identity theft is something this office takes serious. We now offer "property check" to help notify you when a record has been recorded in your name. This service is free and all you need to do is go to our website and sign up. If you need help with this please contact our office at 704-862-7684.

We are currently computerizing the military records to better serve our citizens. We will be starting a "Thank You for your Service" Veterans program with a kick off in November 2016.

The Register of Deeds office continues to collect more revenues than are expended to conduct its business. We will be glad to help.

BUDGET HIGHLIGHTS

The corresponding benefit line items show nominal increases. There is $2,153 budgeted in banking fees, fees associated with new credit card machines.

$40,000 is budgeted in automation funds, which is the same amount as FY16.

GOALS

To serve the public by recording, indexing, preserving, and maintaining real property documents, birth, death, military discharge, notary public records and marriage license in accordance with North Carolina General Statutes.

Register of Deeds

Susan Lockridge ● Register of Deeds ● Susan.Lockridge@gastongov.com

OBJECTIVES

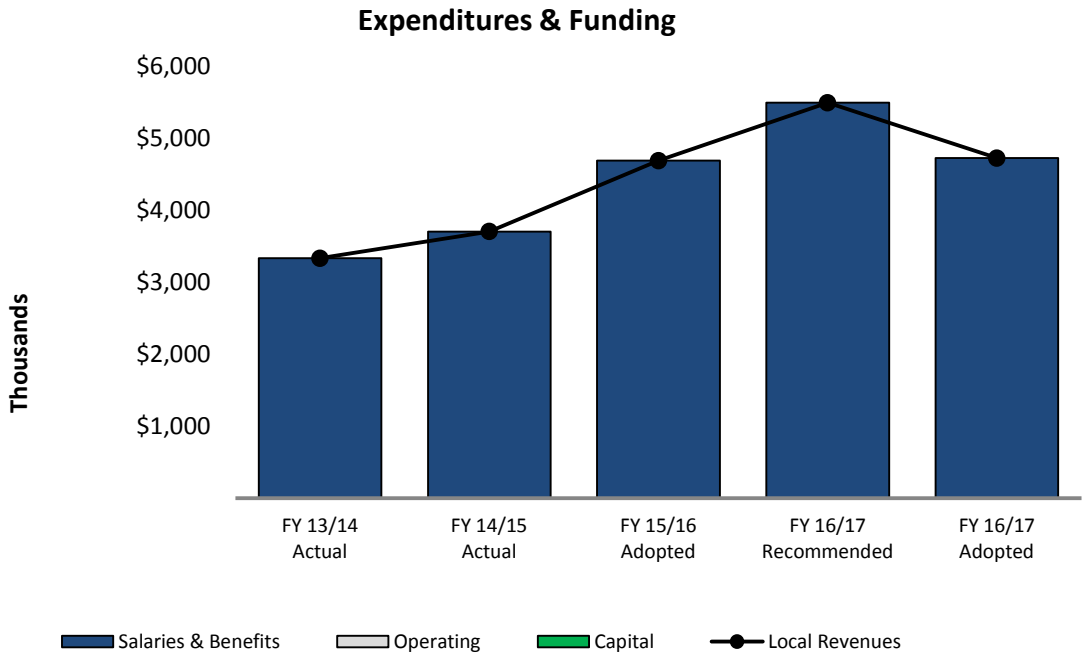
To process notary oaths, vital records—birth and death—via internet access with State departments for faster service to citizens.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Vital Records Issued	20,667	21,982	23,142	3,926
Real Estate Recordings	22,262	22,339	22,920	3,064
# Of Notary Oaths Administered	572	628	629	106

Retirees

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$3,334,414	$3,705,674	$4,690,593	$4,690,593	$5,496,014	$4,726,477	0.77%
Operating	$0	$0	$0	$0	$0	$0	-
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$3,334,414**	**$3,705,674**	**$4,690,593**	**$4,690,593**	**$5,496,014**	**$4,726,477**	0.77%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$3,334,414	$3,705,674	$4,690,593	$4,690,593	$5,496,014	$4,726,477	0.77%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$3,334,414**	**$3,705,674**	**$4,690,593**	**$4,690,593**	**$5,496,014**	**$4,726,477**	0.77%



Retirees

DEPARTMENT SUMMARY

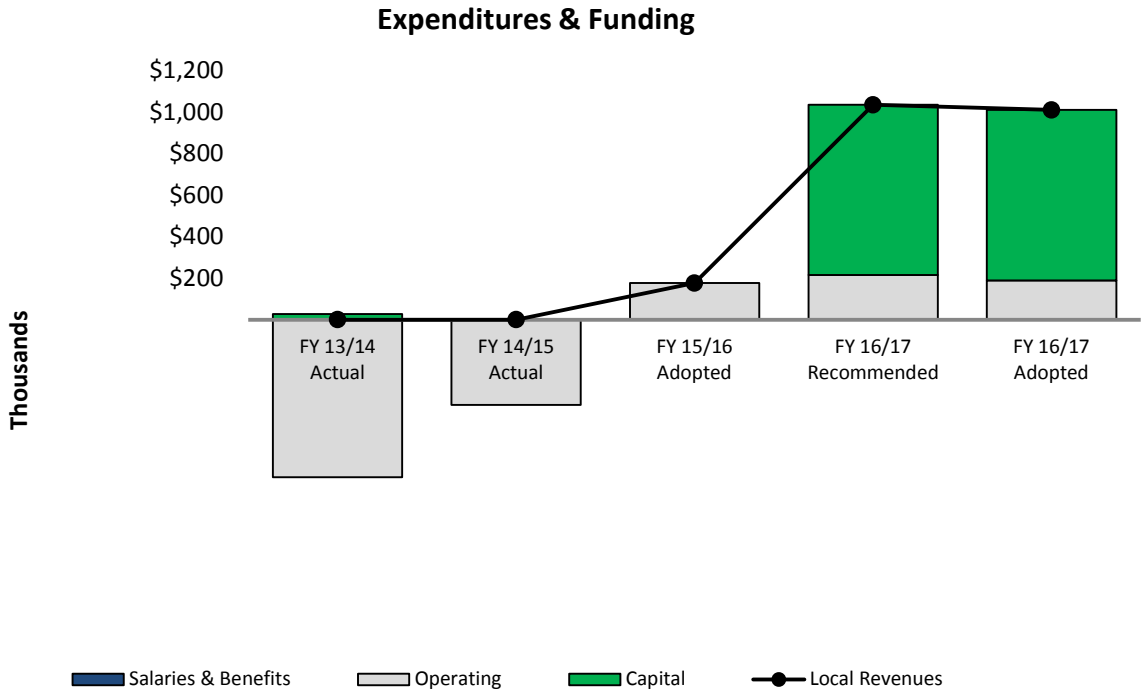
This department is used to account for insurance expenses for retirees. The county is contractually bound to continue providing benefits to former employees who retired before the retiree insurance benefit was discontinued several years ago.

BUDGET HIGHLIGHTS

Due to Retiree Health insurance costs have increased, $35,884 more than the FY 2016 adopted budget.

Non-Departmental Expenditures

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	-$758,301	-$410,520	$177,168	$177,168	$215,000	$190,000	7.24%
Capital	$28,108	$0	$0	$0	$820,000	$820,000	-
TOTAL	**-$730,193**	**-$410,520**	**$177,168**	**$177,168**	**$1,035,000**	**$1,010,000**	470.08%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$0	$177,168	$177,168	$1,035,000	$1,010,000	470.08%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$0**	**$0**	**$177,168**	**$177,168**	**$1,035,000**	**$1,010,000**	470.08%



Non-Departmental Expenditures

DEPARTMENT SUMMARY

Non-departmental expenditures cover funding allocations that cannot be accounted for in any other county department, such as the insurance deductible, risk management fees, the investment grant program, storm water fees, and the indirect cost reimbursement for DSS.

BUDGET HIGHLIGHTS

The insurance deductible is budgeted at $626,000.

The indirect cost reimbursement for DSS is budgeted at ($1,475,000).

$820,000 is budgeted for future capital expenditures.

Community Services

Community Services activities provide outlets for recreation, ensure orderly growth within the county, and enhance Gaston County's physical and social environment. These goals are accomplished through services such as the museum and library system, recreation programs, environmental education and conservation projects, and physical and environmental development activities.

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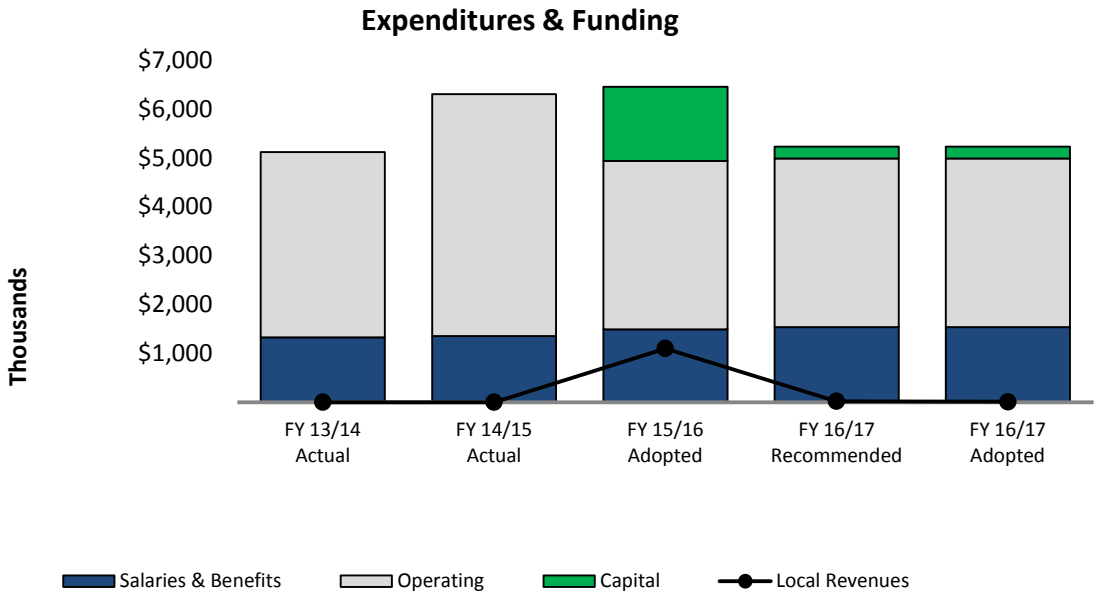
Solid Waste

Marcie Smith ● Solid Waste Administrator ● Marcie.Smith@gastongov.com

DEPARTMENT MISSION

To protect the residents and natural resources of Gaston County by providing environmentally friendly, cost-effective and technologically sound waste management strategies through source reduction, recycling and disposal while maintaining a customer friendly and educational atmosphere.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$1,330,829	$1,352,369	$1,494,612	$1,515,934	$1,539,010	$1,539,010	2.97%
Operating	$3,790,885	$4,953,177	$3,444,763	$3,572,949	$3,448,253	$3,448,253	0.10%
Capital	$0	-$1	$1,518,228	$246,969	$246,969	$246,969	-83.73%
TOTAL	**$5,121,715**	**$6,305,545**	**$6,457,603**	**$5,335,852**	**$5,234,232**	**$5,234,232**	-18.94%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$13,730	$45,558	$10,000	$0	$0	$0	-100.00%
Local	$0	$608,945	$1,211,835	$36,852	$10,000	$10,000	-99.17%
Other	$5,949,797	$5,651,042	$5,235,768	$5,299,000	$5,224,232	$5,224,232	-0.22%
TOTAL	**$5,963,527**	**$6,305,545**	**$6,457,603**	**$5,335,852**	**$5,234,232**	**$5,234,232**	-18.94%



Solid Waste

Marcie Smith ● Solid Waste Administrator ● Marcie.Smith@gastongov.com

DEPARTMENT SUMMARY

The Solid Waste and Recycling Division continues to encourage efficient operational performance maintaining comprehensive waste screening procedures, promoting source reduction and recycling in the work place, and operating the most cost-efficient programs available. Our division is responsible for the daily operations of the landfill, six (6) recycling/convenience sites and the yard waste facility. We also operate the Household Hazardous Waste Collection Facility. The landfill staff handles between 800-1,000 tons of waste being brought in daily and ensures proper disposal and cover.

- The Division has been awarded a Community Waste Reduction and Recycling grant to install recycling containers at nine County parks.
- Increased tonnages that were recognized during FY15 have continued.
- The Alternate Daily Cover program at the landfill utilizes waste latex paint from the Household Hazardous Waste Collection facility. Within the last year, staff collected approximately 40,000 pounds, or a little over 4,000 gallons of waste latex paint to use at the landfill.
- The Division was awarded a Mecklenburg County "Grant to Replace Aging Diesel Engines" in the amount of $170,988 for the purchase of new D8 dozer.
- The State Legislature made changes to the Electronics Recycling Program. Because of these changes, the County will incur an additional $100,000 in costs related to this program during Y16 and FY 16.

BUDGET HIGHLIGHTS

The Solid Waste and Recycling Division is 100% supported by fees. FY17 will maintain the FY16 service level. Special projects in this budget will include:

- Landfill Units II and III Permitting – The Solid Waste and Recycling Division continually plans for upcoming landfill permitting and solid waste disposal needs. Currently, waste is being placed in Unit II, Phase I, Cells 1, 2A, B and C. However, due to the length of time required to obtain permit approval to construct new cells, the Solid Waste Division needs to continue moving forward with permitting Unit II, Phase II as well as Unit III.
- The Riverbend Convenience Site was built in 1990 and serves the residents of the Riverbend Township. This site is difficult to navigate due to its limited size and an increase in the number of patrons continues to exacerbate the problem. The Division plans to expand the site to accommodate better flow and higher traffic volume and hopes to replace the badly needed attendant's shelter.
- Landfill Unit II Phase II construction will begin during the summer of 2016, and filling in that area will begin by the Fall of 2016.

GOALS

To provide comprehensive Solid Waste Management programs which maximize protection of the environment and efficiently utilize the disposal system.

Solid Waste

Marcie Smith ● Solid Waste Administrator ● Marcie.Smith@gastongov.com

To provide Educational programs to the public on responsible waste management, with an emphasis on source reduction, re-use, recycling and environmental awareness.

To provide attractive and well-maintained facilities and equipment in order to provide waste disposal services promptly to users, to enhance the image of waste management in the service area.

OBJECTIVES

To divert at least 200 tons of mixed recyclables per month to keep it out of the landfill.

To maintain and abate litter on an average of 100 miles of County roads through our roadside clean-up program.

To maintain a minimum of 1,000 lbs/yd³ as compaction rates for the garbage disposed of in the landfill as to optimize air space usage.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Tons - Mixed Recyclables	1,797	1,939	1,695	1,212
Gallons - Oil And Antifreeze	19,692	17,355	16,910	9,160
Number - Lead-Acid Batteries	406	411	115	393
Total Waste Tonnage	208,753	135,818	222,587	154,158

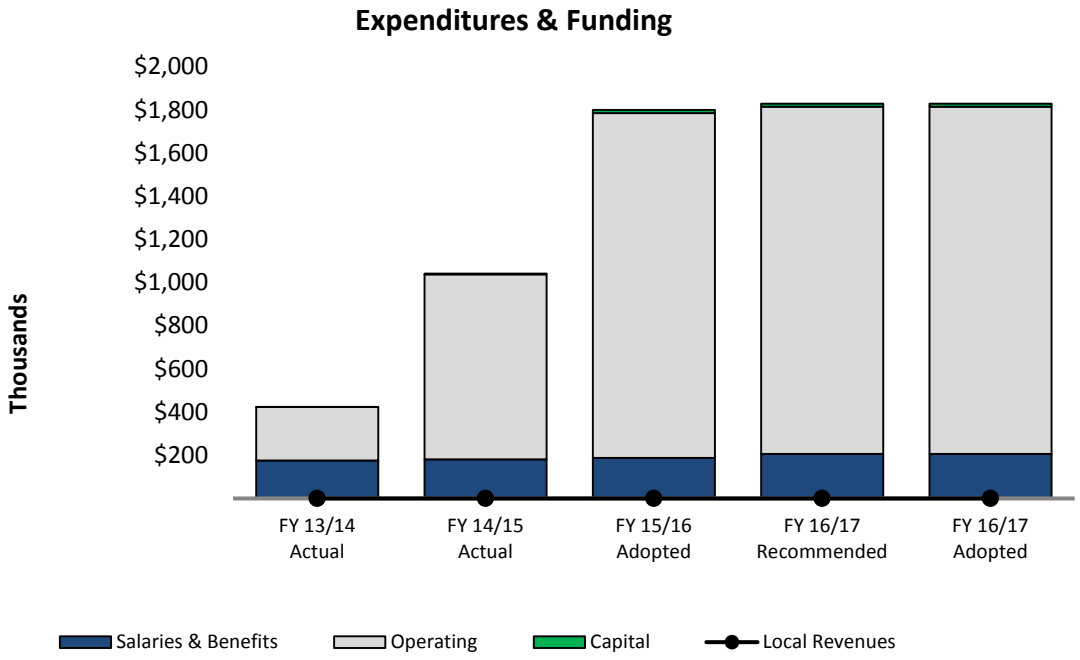
Renewable Energy Center

Marcie Smith ● Solid Waste Administrator ● Marcie.Smith@gastongov.com

DEPARTMENT MISSION

To further integrate solid waste management in Gaston County by harvesting the immense energy potential of the landfill. By taking a phased development approach, Gaston County Renewable Energy Center will produce a sustainable and renewable energy source in the most cost-effective manner possible.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$176,259	$181,466	$188,333	$204,618	$206,759	$206,759	9.78%
Operating	$247,795	$857,093	$1,596,717	$1,577,141	$1,608,286	$1,608,286	0.72%
Capital	$820	$3,410	$15,000	$14,285	$14,285	$14,285	-4.77%
TOTAL	**$424,874**	**$1,041,969**	**$1,800,050**	**$1,796,044**	**$1,829,330**	**$1,829,330**	1.63%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$0	$50	$0	$0	$0	-100.00%
Other	$1,792,348	$1,885,292	$1,800,000	$1,800,000	$1,829,330	$1,829,330	1.63%
TOTAL	**$1,792,348**	**$1,885,292**	**$1,800,050**	**$1,800,000**	**$1,829,330**	**$1,829,330**	1.63%



Renewable Energy Center

Marcie Smith ● Solid Waste Administrator ● Marcie.Smith@gastongov.com

DEPARTMENT SUMMARY

The Renewable Energy Center produces power and places electricity on the grid from recovered landfill gas. Staff operates and maintains all equipment included in the process of extraction/compression and production. This division also maintains all generators that are in operation at various County facilities.

- Within the last year, the Renewable Energy Center surpassed the calendar year production goal of 20,000 MWH produced.
- Clean up technology installed in FY14, has continued to extend generator head replacements the life of gas filters.
- During FY 2016, a well field expansion was completed that increased gas production enough to run all three generators in order to comply with the Division's Power Purchase Agreement.

BUDGET HIGHLIGHTS

The Renewable Energy Center is 100% funded by electrical production and sales. New projects in FY17 include:

- Implementation of operations changes that were identified during the gas system evaluation that was completed in FY15.
- Operation of all three generators full-time will require planning to reduce outage downtime.

GOALS

- To improve air quality by reducing greenhouse gas emissions.
- To generate a stable revenue stream from the production of renewable energy and associated environmental attributes. To reduce emissions generated county-wide – to be measured and submitted in annual greenhouse gas emission survey submitted to NC DENR.

OBJECTIVES

- To maintain at least 97% up-time on the generator operations, and measure through kwh produced and delivered to electrical grid.

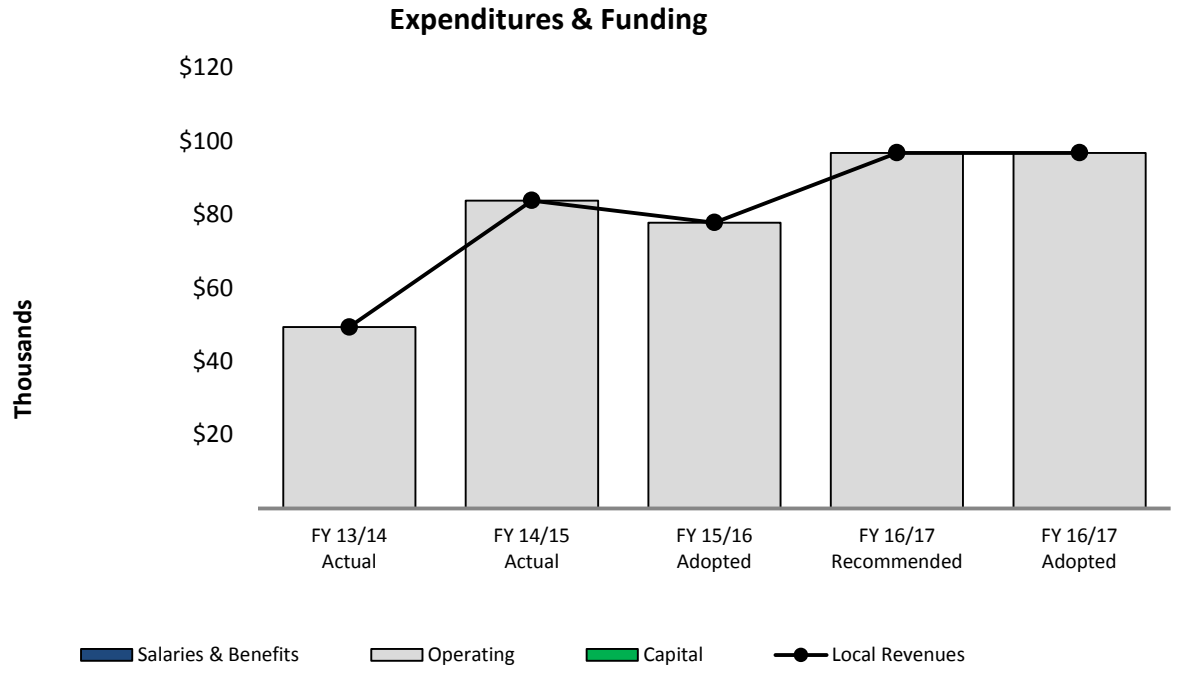
Division of Forestry

Henry Kunzig ● Forest Ranger ● Henry.Kunzig@ncagr.gov

DEPARTMENT MISSION

To develop and manage the multiple resources of North Carolina's forests and enhancing the quality of life for North Carolina's citizens while ensuring the continuity of these resources.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$49,389	$83,891	$77,892	$95,650	$96,877	$96,877	24.37%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$49,389**	**$83,891**	**$77,892**	**$95,650**	**$96,877**	**$96,877**	24.37%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$49,389	$83,891	$77,892	$95,650	$96,877	$96,877	24.37%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$49,389**	**$83,891**	**$77,892**	**$95,650**	**$96,877**	**$96,877**	24.37%



Division of Forestry

Henry Kunzig ● Forest Ranger ● Henry.Kunzig@ncagr.gov

DEPARTMENT SUMMARY

Gaston County contributes 40% of the total Forestry budget while the state pays for the other 60%.

A new vehicle was purchased via cooperative agreements between Gaston County and the State of North Carolina.

BUDGET HIGHLIGHTS

The county share of the requested Forestry budget is $84,696, or 40% of the overall budget of $211,740.

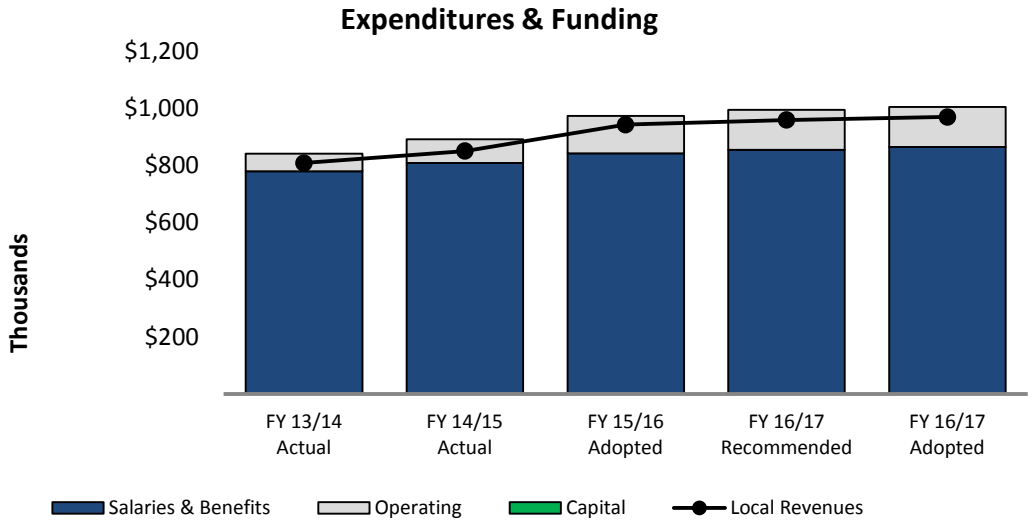
Planning & Land Use

David Williams ● Director of Planning & Development Services ● David.Williams@gastongov.com

DEPARTMENT MISSION

The mission of the Planning and Development Services Department is to work with the community to achieve its desired future by providing advice and technical expertise to elected officials, appointed boards and commissions, county management, county departments, and citizens of Gaston County, by encouraging planning principles that promote rational, economical, and environmentally efficient use of land, to allow growth in a manner consistent with goals of the County Comprehensive Plan.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$779,668	$809,006	$842,348	$932,241	$854,757	$865,568	2.76%
Operating	$61,527	$83,107	$131,857	$157,624	$140,074	$140,074	6.23%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$841,194**	**$892,113**	**$974,205**	**$1,089,865**	**$994,831**	**$1,005,642**	3.23%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$808,863	$851,012	$943,270	$1,089,865	$959,331	$970,142	2.85%
Other	$32,331	$41,101	$30,935	$0	$35,500	$35,500	14.76%
TOTAL	**$841,194**	**$892,113**	**$974,205**	**$1,089,865**	**$994,831**	**$1,005,642**	3.23%



Planning & Land Use

David Williams ● Director of Planning & Development Services ● David.Williams@gastongov.com

DEPARTMENT SUMMARY

The primary responsibility of Planning and Development Services Department is to provide physical planning services, land use enforcement services, historic preservation services, and geographical mapping support services (in oral, written, graphic, and digital formats) necessary for the orderly development of the County's physical environment to the general public.

Activities include providing planning functions for the unincorporated portions of the County and areas outside municipal extra-territorial jurisdiction, and coordinate land use planning activities with municipal, state, and federal governments, county agencies and departments, and shareholders in the community.

Planning and Development Services areas provide technical support both internally and externally to the organization including statistical, graphic, and written information to the client and citizen base. It also serves as technical staff to the County Planning Board, Board of Adjustment, and Historic Preservation. In addition, it provides customized mapping upon customer request, and manages comprehensive land use planning, recommend ordinance regulations and amendments to enhance the County's vision and direction.

It diligently seeks opportunity to coordinate local and regional planning efforts with municipal governments units and others; and maintains and coordinates data layers with other GIS internal and external based agencies to assist in unifying the system.

BUDGET HIGHLIGHTS

The overall budget has increased $31,437 or 3.23%. The budget includes a $1,100 increase for food and provisions. Advertising shows a $1,500 decrease. A $2,000 increase is budgeted for laptops for Land Use officers and a $6,836 increase is budgeted for a replacement truck.

GOALS

To complete update of the County’s Comprehensive Land Use Plan.

To encourage more municipalities to adopt the Unified Development Ordinance.

To develop text amendments to the Unified Development Ordnance.

Planning & Land Use

David Williams ● Director of Planning & Development Services ● David.Williams@gastongov.com

OBJECTIVES

Work with land use planning consultant to assist county planning staff in updating the County's Comprehensive plan.

Continue discussions with municipal planning directors and city officials about the importance of developing consistent land use regulations, where possible, throughout the county.

Present a list of proposed amendments to the County Planning Board, which would help enhance the document.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Zoning Permits Issued	338	392	483	119
# Of Land Use Investigations	850	968	616	132
# Of Public Hearing Cases	30	16	28	1
# Of GIS Maps Requested	626	751	906	142
Addresses Assigned	674	679	1080	173
Street Signs Installed	212	178	142	34
General Information	10,463	24,926	25,777	5588

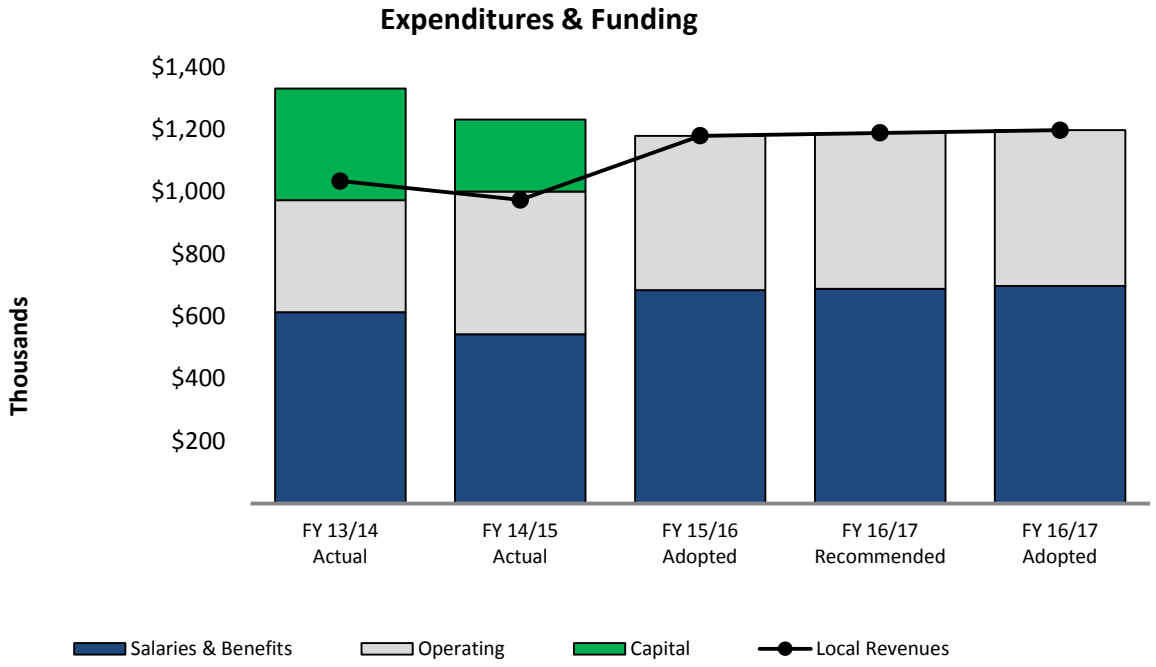
Economic Development

Donny Hicks ● Executive Director ● Donny.Hicks@gastongov.com

DEPARTMENT MISSION

To attract and retain desirable employers, in order to continue improving and diversifying economic opportunities in Gaston County.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$613,873	$542,961	$684,480	$683,278	$688,607	$697,554	1.91%
Operating	$359,197	$457,574	$495,011	$501,195	$499,887	$499,887	0.99%
Capital	$357,983	$231,350	$0	$0	$0	$0	-
TOTAL	**$1,331,053**	**$1,231,885**	**$1,179,491**	**$1,184,473**	**$1,188,494**	**$1,197,441**	1.52%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$213,750	$173,995	$0	$0	$0	$0	-
Local	$1,034,184	$973,376	$1,179,491	$1,184,473	$1,188,494	$1,197,441	1.52%
Other	$83,118	$84,514	$0	$0	$0	$0	-
TOTAL	**$1,331,053**	**$1,231,885**	**$1,179,491**	**$1,184,473**	**$1,188,494**	**$1,197,441**	1.52%



Economic Development

Donny Hicks ● Executive Director ● Donny.Hicks@gastongov.com

DEPARTMENT SUMMARY

According to the Strategic Plan as approved by the EDC Boards: The EDC is responsible for responding to and following leads to attract new, quality, industry and commerce to Gaston County. The EDC sets up appointments with clients and future investors to market the available buildings and sites in the County. The EDC helps existing industries and business grow by identifying needs and assisting in the Grant Application processes.

Major accomplishments during FY 2015:

- Aichele – Has constructed a 10,000 square feet building at the GTP. They specialize in rotary cutting systems for the hygiene, nonwoven, and paper industries. They have invested $2 million for new construction, machinery and equipment.
- Dalton Dynamics – Is a Brazilian company that manufactures industrial adhesives. They have invested $2 million dollars, and plan to hire 25 persons at full operations.
- Lanxess Expansion – They located at the GTP in September of 2012. They have constructed an additional building for warehousing and production capacity, and invested $15 million.
- Tosaf – Manufactures advanced polymers and compounds. Initial investment of $13.1 million and an expected 75 jobs. They are building a 100,000 square foot building at the South Ridge Business Park in Bessemer City.
- Dixon Expansion – They opened in the GTP in 2013. The company has completed a 70,000 square foot expansion for their production.
- Owens Corning Office – They are constructing a $138 million production facility. In March 2015, they announced plans for an office building to be added to their project scope. The office will include division and plant personnel and research functions.
- Faist – They have expanded their facility by 20,000 square feet. The facility is now being commissioned.
- Carolina Ortho – They constructed a 27,000 square feet medical office in the County's park - The Summit.
- Modern Polymers – They are expanding their facility by 54,000 square feet and plan to hire 11 employees.
- Maistro Speculative Building – Maistro Investments LLC is constructing a 50,000 square foot shell building at the GTP.

New initiatives planned for FY 2017:

- Complete the Public Private Site Development Initiative (PPSDI). The PPSDI is an initiative for the public and private sectors to work together as a mechanism to encourage industrial, commercial, and retail site development.
- Market the Maistro Speculative building to prospective tenants.

Economic Development

Donny Hicks ● Executive Director ● Donny.Hicks@gastongov.com

GOALS

- To define and promote Gaston County's current and future economic development products to position Gaston County as a lead candidate for expansion, site selection and relocation projects.
- To develop diversified business parks and infrastructure to ensure Gaston County in a competitive location for target industries.
- To promote entrepreneurial and small business development.
- To maximize the success potential of the P&N Rail Line project.
- To monitor and seek to shape decisions, policies and regulation for economic development.
- To advocate for positive action to address quality of life issues impacting economic development.

OBJECTIVES

- To assist the site selectors in a timely and accurate matter, when promoting the sites and buildings in Gaston County.
- To assist the existing industries and businesses in Gaston County, and providing necessary information when needed.

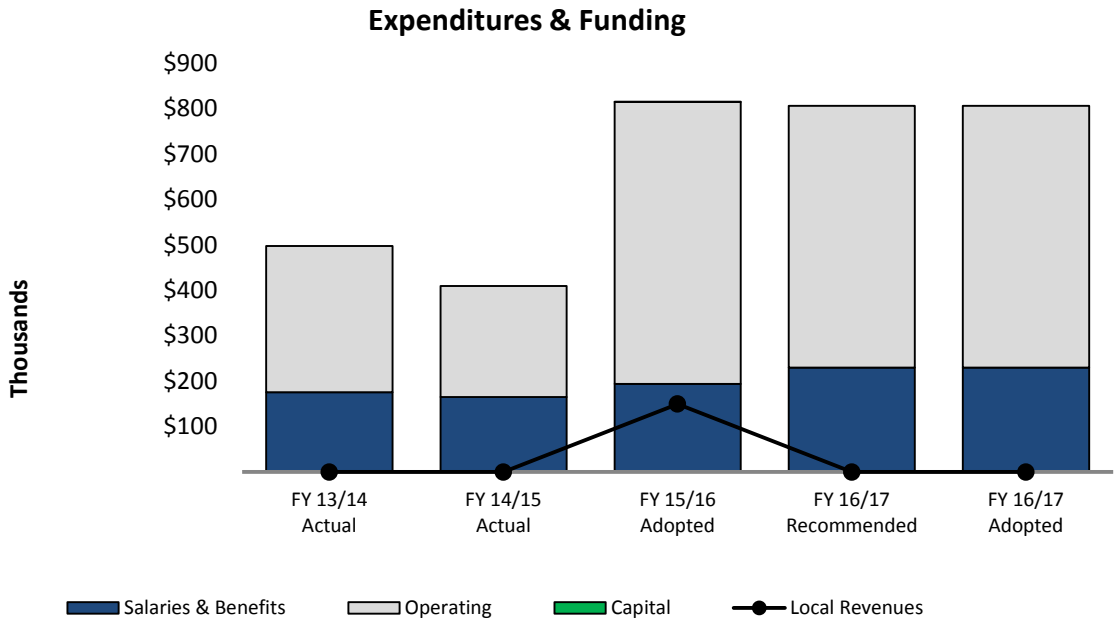
Travel & Tourism

Michael Applegate ● Director ● Michael.Applegate@gastongov.com

DEPARTMENT MISSION

The Department of Travel & Tourism effectively markets and promotes travel to Gaston County and strategically manages the development of future tourism assets in order to maximize overnight stays, visitor spending, client satisfaction and local partner engagement in our destination.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$175,559	$165,446	$194,373	$227,339	$229,678	$229,678	18.16%
Operating	$322,071	$244,412	$620,286	$576,998	$576,965	$576,965	-6.98%
Capital	$0	$0	$500	$0	$0	$0	-100.00%
TOTAL	**$497,630**	**$409,858**	**$815,159**	**$804,337**	**$806,643**	**$806,643**	-1.04%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$0	$150,000	$0	$0	$0	-100.00%
Other	$620,475	$723,230	$665,159	$804,337	$806,643	$806,643	21.27%
TOTAL	**$620,475**	**$723,230**	**$815,159**	**$804,337**	**$806,643**	**$806,643**	-1.04%



Travel & Tourism

Michael Applegate ● Director ● Michael.Applegate@gastongov.com

DEPARTMENT SUMMARY

The Department of Travel and Tourism promotes Gaston County as a highly desired travel destination through four strategic pillars:
1. Sales & Marketing – We are committed to marketing the destination in creative and unique ways to grow awareness, visitation and tourism spending;
2. Partnership – We embrace our role in representing the collective interests of our stakeholders and we value their investment in our destination;
3. Service – We are dedicated to exceeding the expectations of our visitors, our clients and our partners to foster positive experiences and ongoing loyalty;
4. Destination Management – We will advocate for the development of events and venues that positively impact our tourism industry and solidify our brand position.

BUDGET HIGHLIGHTS

The Travel and Tourism budget is derived from our county-wide occupancy tax, forecast to grow roughly 6% in the next 12 months according to Smith Travel Research (STR).

The county's contribution to the Greater Gaston Development Corporation's Alliance for Growth Campaign is budgeted within Travel and Tourism (a $150,000 commitment).

According to the *2015 DMO Organizational & Financial Profile Study*, conducted by Destination Marketing Association International, Visit Gaston provides our destination with much more marketing bang for the buck than our peers. Compared to other destination marketing organizations in our annual budget category ($500,000-$999,999), Visit Gaston allocates a much higher percentage for marketing and a much lower percentage for personnel and administrative costs.

- Marketing (67% Gaston vs. 47% Nationally)
- Personnel (26% Gaston vs. 42% Nationally)
- Administrative Costs (7% Gaston vs. 11% Nationally)

GOALS

- To grow Visitors Center traffic by 20% over the previous fiscal year (up 17% fiscal year to date through 8 months)
- To grow Website user sessions on www.visitgaston.org by 100% over the previous fiscal year (up 102% fiscal year to date through 8 months)
- To grow Hotel Revenues and Occupancy Tax Collections in Gaston County by 5% over the previous fiscal year (up 12% fiscal year to date through 8 months)

Travel & Tourism

Michael Applegate ● Director ● Michael.Applegate@gastongov.com

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Visitor Center Visits	4,253	4,845	4,117	3,022
User Sessions on www.visitgaston.org	33,042	47,206	62,111	72,905
County Occupancy Tax Collections	$613,682	$620,555	$723,179	$512,276

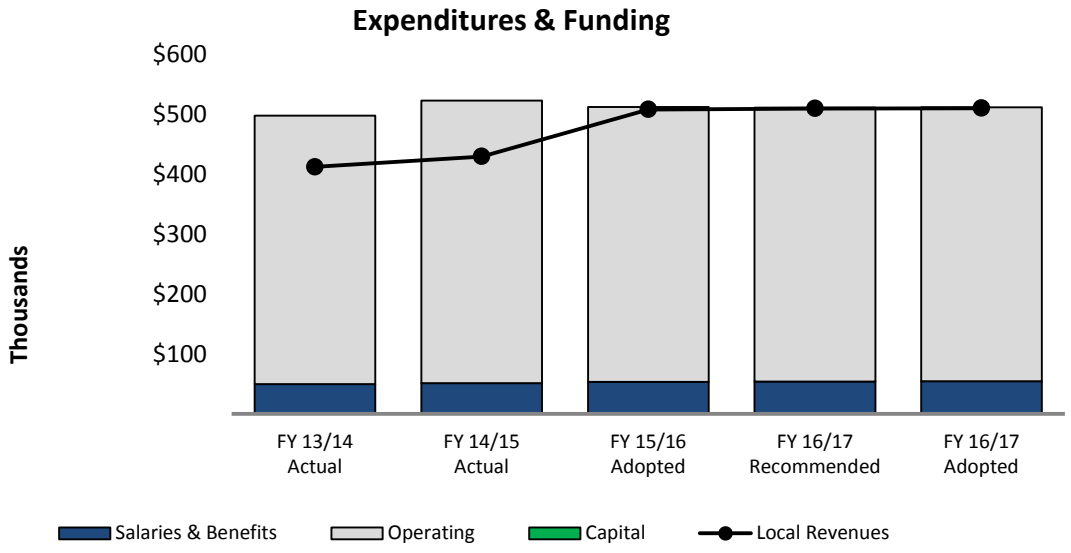
NC Cooperative Extension

David Fogarty ● Director ● David.Fogarty@gastongov.com

DEPARTMENT MISSION

Cooperative Extension is a partnership between Gaston County, NC State University, and the national system of land grant universities. Our mission is to apply university research to local needs in the areas of agriculture, youth development, natural resources, nutrition, and community development. Our programs engage Gaston County residents in addressing local needs through educational programs and community projects.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$49,515	$51,332	$53,597	$54,668	$54,106	$54,729	2.11%
Operating	$448,737	$472,008	$458,923	$452,748	$457,433	$457,433	-0.32%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$498,252**	**$523,341**	**$512,520**	**$507,416**	**$511,539**	**$512,162**	-0.07%
SOURCES OF FUNDS							
Federal	$1,503	$4,176	$0	$0	$0	$0	-
State	$53,506	$57,430	$0	$0	$0	$0	-
Local	$412,583	$430,017	$508,520	$505,916	$510,039	$510,662	0.42%
Other	$30,659	$31,717	$4,000	$1,500	$1,500	$1,500	-62.50%
TOTAL	**$498,252**	**$523,341**	**$512,520**	**$507,416**	**$511,539**	**$512,162**	-0.07%



NC Cooperative Extension

David Fogarty ● Director ● David.Fogarty@gastongov.com

DEPARTMENT SUMMARY

North Carolina Cooperative Extension is an outreach of the North Carolina Land Grant Universities in partnership with each of the 100 North Carolina Counties. The mission of Cooperative Extension is to work with communities to deliver education and technology that enrich the lives, land, and economy of North Carolinians. Based on local needs, Gaston County Cooperative Extension works with over 350 volunteers and tailors its programs to local needs. These include supporting agriculture and the local foods economy, engaging youth in hands-on learning, and enhancing families' skills related to gardening, landscaping, nutrition, parenting, and seniors' issues.

BUDGET HIGHLIGHTS

Gaston County Cooperative Extension operates under an MOU with NC State University. Most positions are funded 50/50 with the University. The County's funding for these positions is included in line 195 of the operating budget. Cooperative Extension secures additional funding for parenting, agriculture, and 4-H programs through grants and donations. The FY 17 adopted budget includes a 3.0% salary increase, and reflects a reduction of one program support position previously paid through NC State. We anticipate receiving a $58,000 grant in FY17 to continue our parenting education program.

GOALS

To assist 150 farmers and professional landscapers in obtaining pesticide certifications, developing business plans, receiving grower's permits, and adopting successful production and marketing practices.

To grow the local foods economy in Gaston County through Home Grown Gaston, Farmers Market Partnerships, and Extension's Gaston Garden Network that supports 5 community gardens in Gastonia, Mt. Holly, Belmont, and Bessemer City in educating and engaging residents in active gardening.

To provide 15 multi-day summer 4-H youth camps, and deliver our 4-H Healthy Harvest School Gardening program and 4-H embryology program to over 2000 Gaston County students.

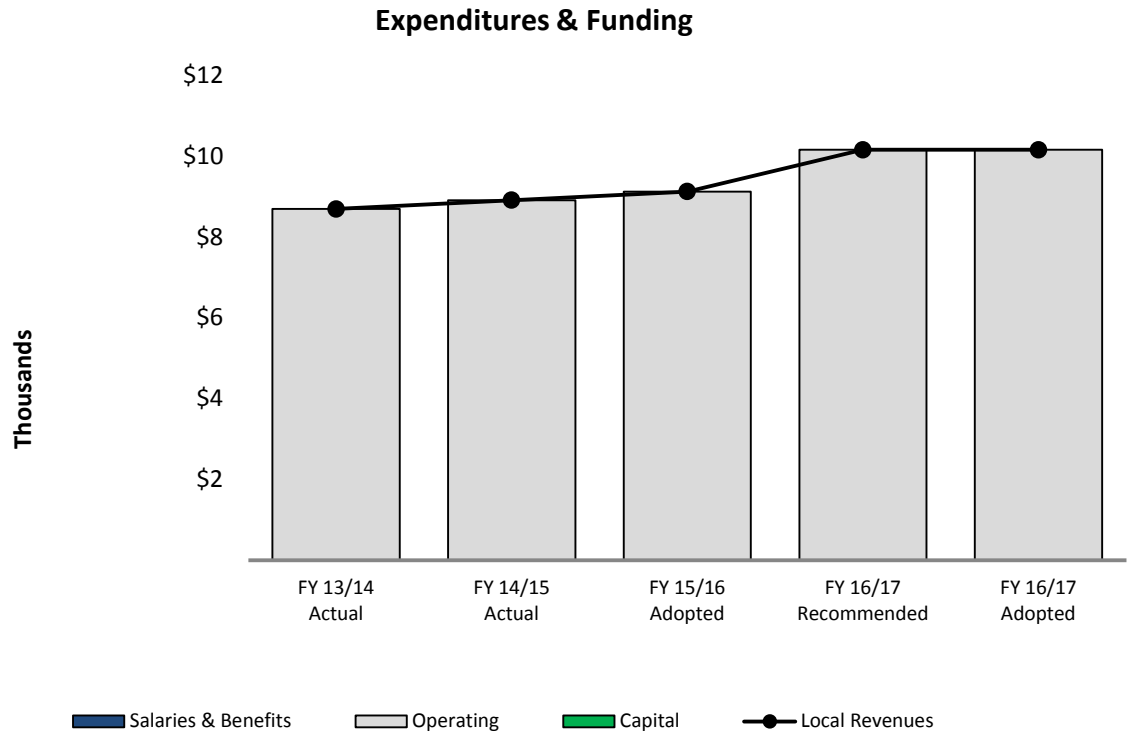
To continue Senior Health Insurance Information Program that saved Gaston County Seniors $502,000 in 2015 through Medicare enrollment assistance. Partner with Gaston County DHHS and the Parks & Recreation Senior Center to develop a Senior Benefits Enrollment Center.

To provide timely researched based information to over 1000 consumer request for gardening, lawn, and wildlife calls from Gaston residents.

To engage Extension and Community Association members in offering Living Healthy, Eat Smart Move More, and Matter of Balance educational programs for over 150 adults.

USDA

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$8,691	$8,910	$9,122	$9,122	$10,156	$10,156	11.34%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$8,691**	**$8,910**	**$9,122**	**$9,122**	**$10,156**	**$10,156**	11.34%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$8,691	$8,910	$9,122	$9,122	$10,156	$10,156	11.34%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$8,691**	**$8,910**	**$9,122**	**$9,122**	**$10,156**	**$10,156**	11.34%



USDA

DEPARTMENT SUMMARY

The US Department of Agriculture (USDA) Farm Service Agency is not a county department, but an agency of the federal government. Although the USDA office is funded primarily from federal funds, Gaston County provides a small appropriation to offset the agency's operating expenses. The USDA administers a variety of programs designed to improve the economic stability of agriculture and to help farmers adjust production to meet demand for their products. The county portion of the Farm Service Agency expenses provides for the costs of utilities and janitorial services.

BUDGET HIGHLIGHTS

The increase in the USDA budget is $1,034. Janitorial services contracts were re-bid and the allocation for USDA increased.

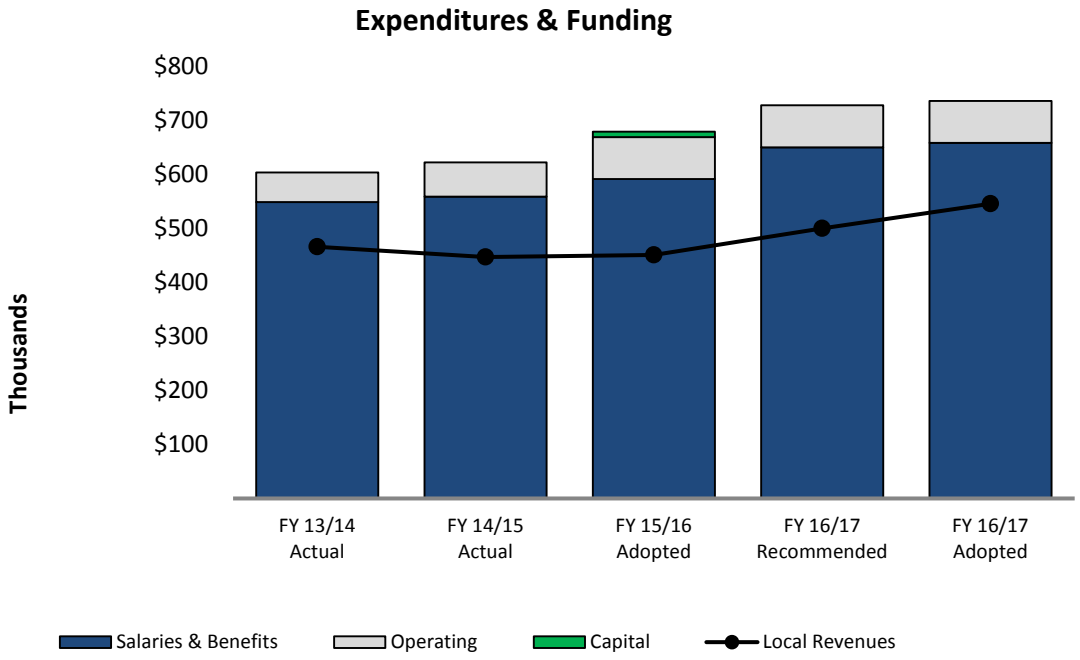
Natural Resources

David Freeman ● Director ● David.Freeman@gastongov.com

DEPARTMENT MISSION

To provide leadership and conservation assistance to the people of Gaston County to improve and sustain their soil, water, air, plant, and wildlife resources.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$549,457	$559,361	$592,011	$651,744	$650,762	$658,879	11.30%
Operating	$54,681	$63,389	$77,776	$76,400	$77,848	$77,848	0.09%
Capital	$0	$0	$10,000	$0	$0	$0	-100.00%
TOTAL	**$604,138**	**$622,750**	**$679,787**	**$728,144**	**$728,610**	**$736,727**	8.38%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$30,183	$31,464	$37,490	$37,760	$37,760	$37,760	0.72%
Local	$466,382	$447,334	$451,447	$499,974	$500,440	$508,557	12.65%
Other	$107,573	$143,952	$190,850	$190,410	$190,410	$190,410	-0.23%
TOTAL	**$604,138**	**$622,750**	**$679,787**	**$728,144**	**$728,610**	**$736,727**	8.38%



Natural Resources

David Freeman ● Director ● David.Freeman@gastongov.com

DEPARTMENT SUMMARY

The Natural Resources Department provides services to landowners and others of Gaston County to sustain and improve their natural resources mostly through direct technical assistance, but also through regulatory, voluntary, and education programs. Regulatory programs include storm-water management. Voluntary programs include the Volunteer Agricultural Districts, plus many state and federal programs that offer technical and financial assistance as well.

BUDGET HIGHLIGHTS

FY16-17 is highlighted by increased revenue from local and state sources along with an increase in land use changes creating a greater need for services.

Storm water Plan and Grading Permit revenues mostly exceeded projections and were the bulk of the increased revenue for FY17.

Land development continues to increase, requiring more staff. 1 FTE is requested to be refunded for FY 17. Projected revenue increases are expected to more than cover the cost of filling the current vacancy.

Though demand for services increased in FY16, personnel turnover and vacancies reduced capacity to meet demands.

GOALS

Maintain Storm water Programs that meet federal, state and local requirements. Work closely with the development community and others to facilitate success in both the local economy and our environment.

- Continue providing engineering technical assistance from citizen requests to implement natural resources conservation on the land. Continue securing grants and other funding sources.
- Continue conservation education through school programs, media, development community, farming community, local civic groups and partnerships with other county, state and federal agencies.
- Continue to work closely with other county departments, local, state and federal agencies as well as non-governmental agencies to prevent and mitigate natural resources related issues.
- Continue to align programs with Priority Based Budgeting by reducing costs, increasing revenues or increasing outcomes of programs in higher rated quartiles.

Natural Resources

David Freeman ● Director ● David.Freeman@gastongov.com

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Clients Served	15,403	12,172	15,560	15,371
# Of Technical Services Provided	19,120	14,467	17,324	13,887
# Of Acres Affected	6,284	5,298	7,995	4,403

Library

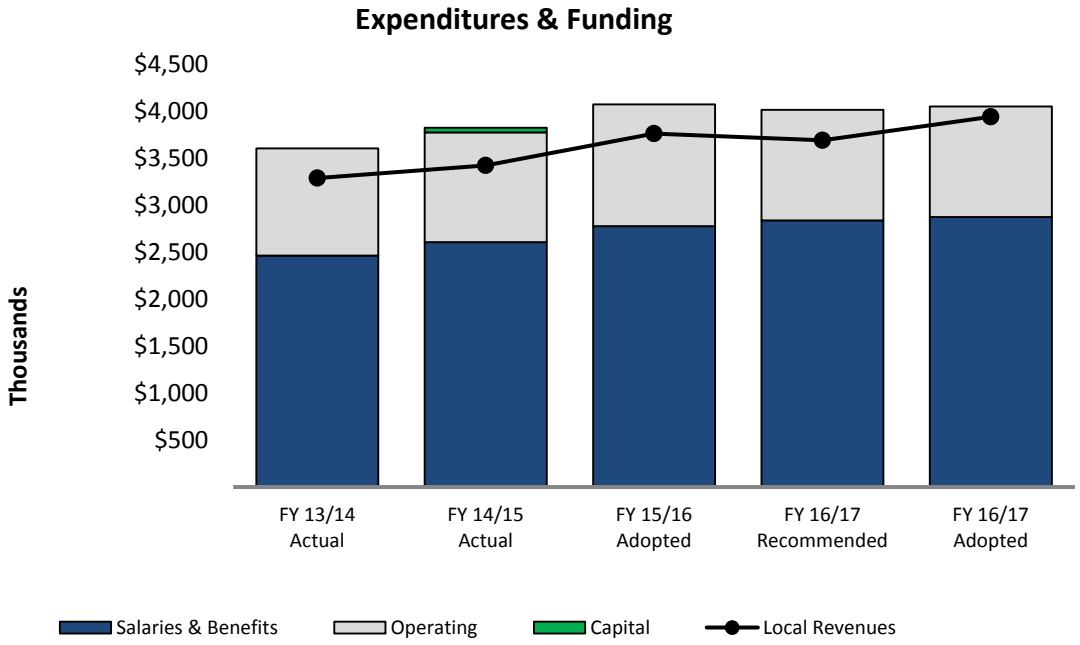
Laurel Morris ● Director ● Laurel.Morris@gastongov.com

DEPARTMENT MISSION

Vision Statement: A versatile community center, open to all, that evolves with changing technology and social trends to empower lifelong growth, learning, and education.

Mission Statement: Meeting individual and community needs through information, education, engagement, and enrichment.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$2,464,505	$2,606,917	$2,777,351	$2,863,884	$2,839,266	$2,874,528	3.50%
Operating	$1,141,504	$1,168,569	$1,297,102	$1,276,717	$1,176,807	$1,176,807	-9.27%
Capital	$0	$49,280	$0	$0	$0	$0	-
TOTAL	**$3,606,009**	**$3,824,767**	**$4,074,453**	**$4,140,601**	**$4,016,073**	**$4,051,335**	-0.57%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$213,896	$213,547	$205,000	$215,000	$215,000	$215,000	4.88%
Local	$3,289,792	$3,424,181	$3,762,957	$3,815,801	$3,691,273	$3,726,535	-0.97%
Other	$102,321	$187,039	$106,496	$109,800	$109,800	$109,800	3.10%
TOTAL	**$3,606,009**	**$3,824,767**	**$4,074,453**	**$4,140,601**	**$4,016,073**	**$4,051,335**	-0.57%



Library

Laurel Morris ● Director ● Laurel.Morris@gastongov.com

DEPARTMENT SUMMARY

Summary: The Gaston County Public Library serves the community's needs for information, learning and education, self-development and growth, connection with others, and leisure time activities through the provision of books and other materials for checkout, programs designed for all ages, outreach to community groups and learning institutions, access to technology and Internet service, and reference services to answer basic and in-depth information requests. Materials provided to the citizens of Gaston County include traditional (hardcover and paperback books, music cds, audiobooks, and DVD movies) and virtual (e-books, e-magazines, downloadable audiobooks, and access to a myriad of online databases). The Library system is composed of a Main Library facility in Gastonia, which is open 53 hours per week, 8 branches open 40 hours per week, and 1 branch open 24 hours per week. The Library is staffed with 23 professional and 47 paraprofessional employees.

Highlights: In FY15, the Gaston County Public Library served 486,111 visitors who checked out 979,823 combined physical items and downloaded e-books and audiobooks (an increase of nearly 8 %), accessed the Internet 168,562 times (up 26%), and attended 2,991 public programs. The staff brought services to the community through the presentation of programs to schools and daycares, homeschool groups, senior citizen centers and assisted living facilities, and through partnerships with other Gaston County Departments and civic, cultural, and community agencies and organizations. In total, Library staff collaborated with 657 local community organizations to reach 77,031 children, teens, and adults at Library programs. This represents a significant ***45% increase*** over FY14. In June of 2015, the Main Library hosted its most-attended program ever; nearly 800 individuals enjoyed the Library's first "ComicCon" family event featuring costumes, comic book vendors, art lessons, face painting, and a panel discussion. Superhero fans from across the county and neighboring areas flocked to the event, which will be repeated in June of 2016.

A major highlight of the FY15 Library service year was the restoration of service hours at 8 of the 9 branch libraries. A return to a 40-hour per week schedule began in October and the response from the public was immediate and favorable. Evening and Saturday access to library facilities across the system has been provided, and the patrons have rejoiced. Comparing library visits to branches in the months of September 2015 and February 2015, there was an overall 35% increase in door count. In-house program attendance has also skyrocketed to a 110% increase in the same time period.

With the use of funds from the State Library's Aid to NC Public Libraries program, grant funds, and contributions from the Friends of the Gaston County Public Library, the branch library in Lowell has undergone a transformation to the futuristic "TECH@Lowell" Library. With an emphasis on Technology, Education, and Creation, the branch is now home to 9 public computers, a 3D printer, and a Makerspace, encouraging citizens from across the county to meet, learn, and create together. A $14,100 grant from the State Library's LSTA program also was used to create a Teen Technology Club, inspiring young people to learn about robotics, coding, 3D printing, music, and film. New technologies

purchased through this grant program will be used in other branches as well as TECH@Lowell. Renovation work continued throughout the year at the Main Library. In January, the almost 40-year old skylight was replaced, and new paint, furniture, and shelving units brought a much-needed updated look to the Children's and Teen Services areas. A new space to feature Hispanic materials is also scheduled to be created in the spring of 2016. With funds from the 2016 Friends of the Library Book Sale, the next part of the Library to be refurbished will be the main Circulation Desk, which is expected to be completed in June.

Finally, the Library took a major step forward in streamlining access to its online resources with the introduction of the new GCPL2Go Mobile App in February 2016. Available on Android, Apple, Kindle, and Windows platforms, the new app provides a one-stop place to access the Library's catalog, place holds and check account status, find information on Library events and locations, and easily find and download books, music, magazines and other resources.

Initiatives for next year: The Library is nearing the end of a multi-year Strategic Plan developed during FY13 through its Community Needs Analysis and Strategic Planning Process. Over 1,100 citizens and staff members contributed to this process in defining the Library's current and future role in our community. During FY17, this plan will be updated and the community will again be encouraged to voice opinions and suggestions about the future of Library Service in Gaston County. Programming and outreach efforts, with an emphasis on collaboration with Gaston County Schools and other partners to promote early literacy, will continue. Programming will include the Library's participation in the Summer Reading Camps to help students improve their reading skills. The use of technological resources and programming will continue, both at TECH@Lowell and with special programs in other branches. Finally, attention will be given to the remodeling of Branch Libraries, beginning with a systematic evaluation of the physical needs of each space.

BUDGET HIGHLIGHTS

The state aid to libraries grant increased $10,000. General liability insurance increased $3,929. There was an $11,800 increase in books and $7,100 for firewall support was moved from the IT budget.

A $3,740 reduction was budgeted in motor fuels and lubricants. In addition, the Janitorial services contract amount decreased by $3,704.

GOALS

FY17 Goals and Objectives:

1) **Increase accessibility to Library services and technologies by evaluating service hours, expanding network of community partners and raising funds to supplement County budget**.
    a. Continue to evaluate traffic patterns at the Main and Branch Library facilities to determine if hours are sufficient to meet patron needs.

   b. Continue to network with local businesses, partner with schools, local governments, and community agencies
   c. Work with patrons to advocate for funding/resources

2) **Maintain and publicize WiFi service at all Library locations.**
   a. Continue to incorporate connectivity to make new technologies and digital resources available to patrons

3) **Maintain high visibility and recognition for the Library and its services.**
   a. Continue using updated Library marketing plan
   b. Use social media such as YouTube, Pinterest, Instagram, as well as Facebook and Twitter

4) **Increase technology literacy in the community through staff training and programs for patron education.**
   a. Fully establish Technology Center and Makerspace at the Lowell Branch Library, with expanded technology offerings and one-on-one assistance for the public
   b. Expand Teen Tech Club to at least 2 branch libraries
   c. Increase technology training for staff, incorporating in-house workshops, webinars, and hands-on training
   d. Continue with established community partnerships to bring Tech Talk programs to new clients.
   e. Evaluate technology programs at each Branch Facility, including Lowell Branch, to monitor effectiveness and improve as needed

5) **Create traditional and non-traditional services, programming, and partnerships to address community needs such as health, education, employment, literacy, consumer issues, parenting, and arts & culture.**
   a. Continue to provide space for events such as Job Fairs or Health Fairs in partnership with community agencies
   b. Continue practice of Library staff members serving on local community nonprofit boards and committees
   c. Continue outreach efforts to Hispanic residents
   d. Increase outreach to senior citizens through programming at nursing homes/assisted living facilities and other places in the community where seniors gather

6) **Remodel and up-fit library facilities so that they become attractive, modern community destinations.**
   a. Seek funding for and plan renovation of Circulation area at Main Library and possible replacement of Circulation Desk.
   b. Institute dedicated teen spaces at each Library branch facility
   c. Continue cyclical (3-year) staff workstation refresh/replacement program
   d. Continue to use volunteer help such as Boy and Girl Scouts, Garden Clubs, and other civic groups to help with indoor and outdoor maintenance, landscaping, and housekeeping. Contact local businesses for donations of materials and labor, such as paint, furniture, and carpeting in branch libraries

Library

Laurel Morris ● Director ● Laurel.Morris@gastongov.com

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Library Visits	501,992	476,873	486,111	334,038
Total Circulation	928,337	908,763	979,823	552,608
Public Computer Users	118,733	125,575	168,562	121,111
Program Attendance	46,911	53,146	77,031	61,180
Website/Catalog Virtual Visits	223,108	262,428	258,735	157,181

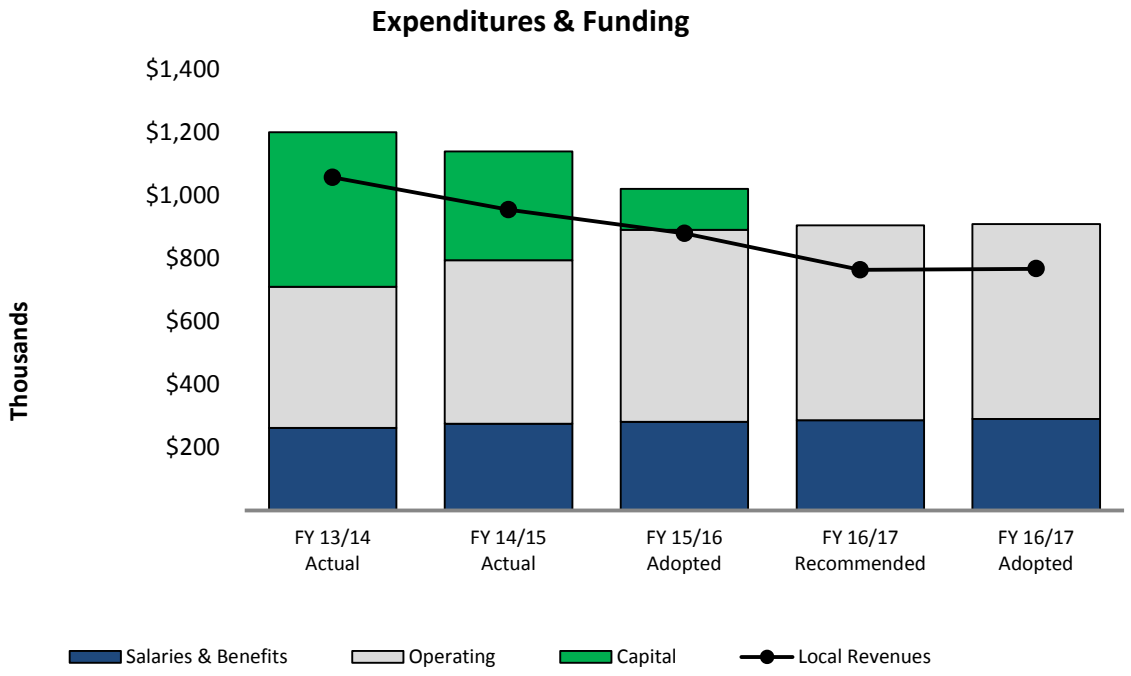
Parks & Recreation

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

DEPARTMENT MISSION

To enhance the quality of life by providing parks and services that offer citizens opportunities for recreation, improvement of physical and mental well-being, and access to natural resources.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$262,370	$275,874	$281,697	$283,704	$287,224	$290,819	3.24%
Operating	$448,215	$519,379	$610,775	$817,987	$619,450	$619,450	1.42%
Capital	$491,921	$345,940	$130,000	$7,075,317	$0	$0	-100.00%
TOTAL	**$1,202,506**	**$1,141,192**	**$1,022,472**	**$8,177,008**	**$906,674**	**$910,269**	-10.97%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$1,500	$0	$0	$0	$0	$0	-
Local	$1,058,502	$955,884	$880,472	$8,035,008	$764,674	$768,269	-12.74%
Other	$142,504	$185,308	$142,000	$142,000	$142,000	$142,000	0%
TOTAL	**$1,202,506**	**$1,141,192**	**$1,022,472**	**$8,177,008**	**$906,674**	**$910,269**	-10.97%



Parks & Recreation

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

DEPARTMENT SUMMARY

Gaston County Parks and Recreation provides management and operations for nineteen parks encompassing 649 acres. These parks include two district parks (George Poston Park and Dallas Park), four community parks (Bessemer City Park, Tryon Park, North Belmont Park, and Pearl Henderson Park), ten school parks (Forestview, East Gaston, Cramerton Middle, Pinewood, Catawba Heights, New Hope, Bess, Robinson, Beam, and Chapel Grove), and three special use parks (Camp Sertoma, Lewis Brooks Airfield, and South Fork River Park).

The amenities at the nineteen parks include: forty-nine athletic fields, five playgrounds, thirteen picnic shelters, four fishing lakes, river access for canoes/kayak, four camping cabins, a dog park, horseshoe complex, equestrian arena with five barns, amphitheater, radio controlled flying field, and more than eighteen miles of trail/walking tracks. These trails include a ten mile mountain bike trail that is also suitable for running and walking. The parks are popular destinations for family outings, weddings, athletic events, special events, and exercise.

Gaston County Parks and Recreation provides event coordination for festivals and special events including the Just Plain Dog Show, Senior Games, Arts in the Park, Cotton Ginning Days, Stanley Creek Massacre Race, Sticks for Kids Golf Clinics, Parks and Recreation Month events, and the Historic Dallas Christmas Village.

Major accomplishments this year include addition of a new restroom building, playground, and parking lot at George Poston Park lake area. Parks and Recreation also received funding from the Caromont Investment Task Force for improvements to the Dallas Park and soccer field lighting at North Belmont Park. The Dallas Park improvements including a splash pad, dog park, multi-purpose field, new playground, picnic shelters, and walking trails will provide much needed upgrades to the forty year old park.

BUDGET HIGHLIGHTS

Construction of Poston Park Phase 3 which includes paved accessible trails on the South Fork River side of the park will conclude in FY17.

Parks and Recreation will be providing a PayPal payment option for facility reservations in FY17.

GOALS

To manage and maintain park facilities in an efficient and safe manner.

To work with community groups, sports organizations, and citizens to schedule park facilities for special events, athletic leagues and tournaments, and family activities.

Parks & Recreation

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

To coordinate special events and programs to enhance the quality of life for Gaston County citizens.

OBJECTIVES

To complete monthly park and playground inspections in order to best provide safe facilities.

To offer a minimum of ten special events per year including Cotton Ginning Days, Senior Games, the Just Plain Dog Show, Historic Christmas Village, and Arts in the Park.

To measure scheduled attendance at all park facilities and through traffic counters at Dallas and Poston parks.

PERFORMANCE MEASURES

	Prior Year Actual				
Indicator	**FY12**	**FY13**	**FY14**	**FY15**	**FY16 YTD**
Scheduled Park Attendance	662,852	246,136	684,067	607,490	560,663
Park Reservations	9,223	3,182	9,258	7,161	5,757
Dallas Park (Vehicular Count)	N/A	N/A	190,046	127,135	86,776
Poston Park (Vehicular Count)	N/A	N/A	154,275	102,522	55,816

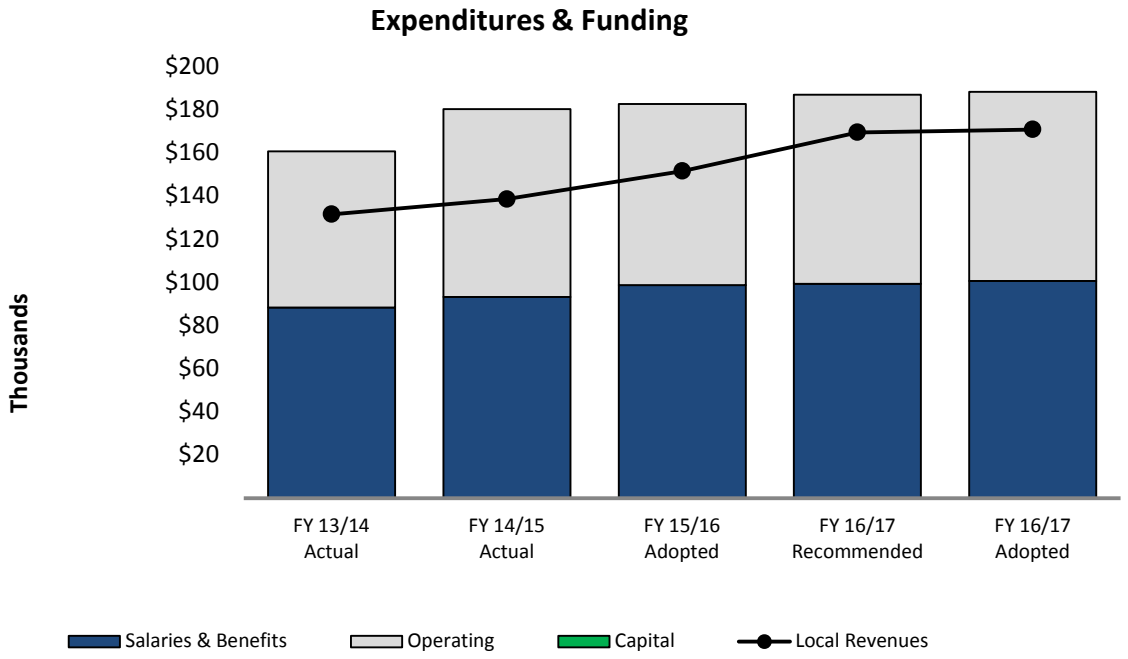
Senior Center

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

DEPARTMENT MISSION

The mission of the Gaston County Senior Center is to respond to the ever changing needs of Senior Citizens and their families, to affect in positive ways their quality of life, and to assist in maintaining their independence.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$88,363	$93,192	$98,644	$99,949	$99,367	$100,690	2.07%
Operating	$72,407	$87,161	$84,015	$95,961	$87,531	$87,531	4.18%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$160,770**	**$180,353**	**$182,659**	**$195,910**	**$186,898**	**$188,221**	3.04%
SOURCES OF FUNDS							
Federal	$4,320	$1,755	$4,100	$0	$0	$0	-100.00%
State	$5,340	$11,604	$12,000	$0	$0	$0	-100.00%
Local	$133,249	$147,433	$151,509	$178,510	$169,498	$170,821	12.74%
Other	$17,862	$19,561	$15,050	$17,400	$17,400	$17,400	15.61%
TOTAL	**$160,770**	**$180,353**	**$182,659**	**$195,910**	**$186,898**	**$188,221**	3.04%



Senior Center

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

DEPARTMENT SUMMARY

The Gaston County Senior Center provides programs and activities in Gaston County every day to people 55 years of age and older to keep them active as they age. By keeping active, both mentally and physically, seniors stay stronger which helps to support independent living. This is especially important to those who are aging in place in their own homes. The Senior Center provides over 100 classes/activities monthly to the seniors in our county.

The Senior Center offers opportunities for socialization and friendships. Senior Center activities provide social interaction, stimulation, and the chance to get involved in the community. Our Center can provide contact with others through clubs, activities, and fitness opportunities to help seniors stay active and independent. The Gaston County Senior Center fulfills a need for those who elect to stay and age in place in their own homes.

Research shows that older adults who participate in senior center programs can learn to manage and delay the onset of chronic disease and experience measurable improvements in their physical, social, spiritual, emotional, mental, and economic well-being. The Gaston County Senior Center provides programs that address these issues and also provides services such as tax preparation, legal aid, insurance counseling, support groups, and much more.

The Gaston County Senior Center is working with the Health & Human Services Department to begin working towards offering a Benefits Enrollment Program for the seniors of Gaston County. A benefits enrollment program will help low-income people with Medicare access programs that pay for healthcare, food, and more. Using web-based tools and person-centered approaches, the BECs help low-income seniors and persons with disabilities find and enroll in all the benefits programs for which they are eligible, and create coordinated, community-wide systems of benefits access.

BUDGET HIGHLIGHTS

Budget funds allow the Senior Center to provide top notch programs and services to the senior citizens of Gaston County. We also provide services to satellite locations at All Saints Episcopal Church and Flint Groves Baptist Church. We offer quality programs including evidence based classes and activities as well as providing certified fitness instructors for all of our classes.

GOALS

Offer a variety of classes and programs to meet the diverse interests and needs of the senior population.

Work closely with the Health & Human Services Department to begin the process in providing a Benefits Enrollment Center for seniors.

Provide new programs that appeal to the baby boomers.

Senior Center

Cathy Hart ● Director ● Cathy.Hart@gastongov.com

Continue to develop active advocacy processes and strategies for seniors.

Partner with other community agencies in offering nutrition, health promotion and disease prevention programs.

OBJECTIVES

Increase overall attendance at the senior center by 5%.

Increase attendance by 3% of participants ages 50-60.

Increase the variety of programs at the Senior Center to accommodate the needs of a diverse population of seniors.

Increase Senior Games participants by 5%.

PERFORMANCE MEASURES

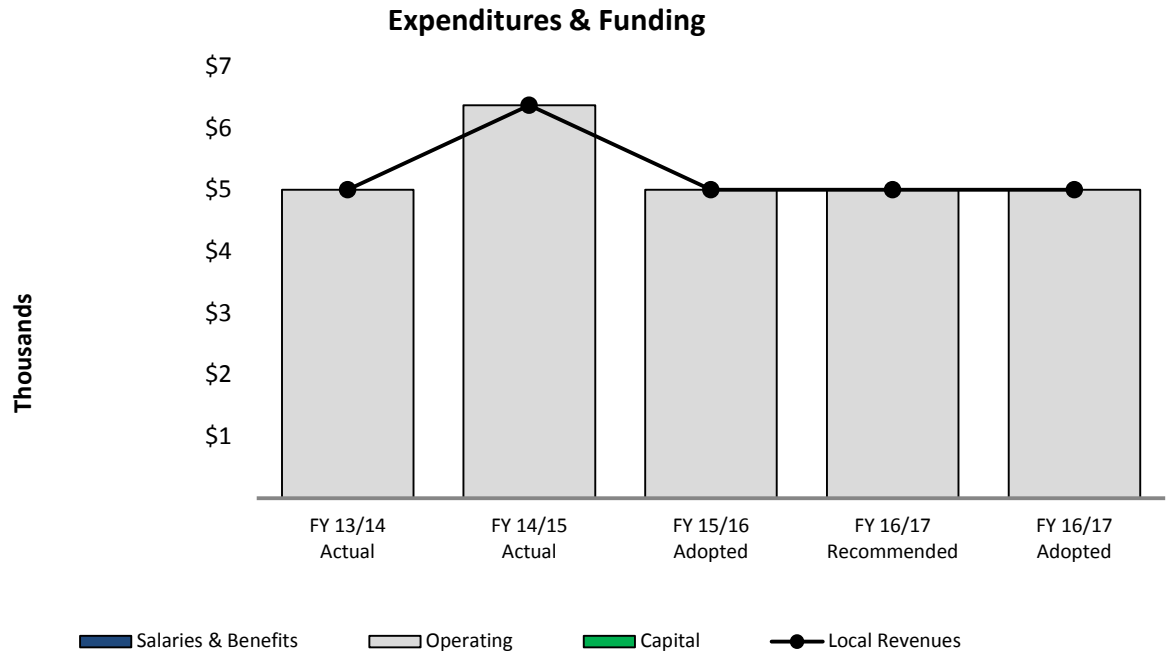
	Prior Year Actual				
Indicator	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Program Attendance	35,450	12,737	38,010	40,108	28,106
Senior Center Visits	31,558	12,219	35,987	39,617	28,185

Historic Preservation

DEPARTMENT MISSION

The mission of the Historic Preservation Commission (HPC) is to safeguard the heritage of the county and its municipalities by preserving any historic sites therein that embody important elements of their cultural, social, economic, political, archeological or architectural history.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$4,999	$6,371	$5,000	$5,000	$5,000	$5,000	0.00%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$4,999**	**$6,371**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	0.00%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$4,999	$6,371	$5,000	$5,000	$5,000	$5,000	0.00%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$4,999**	**$6,371**	**$5,000**	**$5,000**	**$5,000**	**$5,000**	0.00%



Historic Preservation

DEPARTMENT SUMMARY

The HPC has been operating for the last three years with one-half the previous allocations by using many volunteers. This past year we were able to get a grant from the Glenn Foundation that has been a life saver. If the HPC is expected to carry out its mission and is relied upon for the maintenance of the Heritage Village, more funding will be necessary. The HPC was a player in bringing the developers to the Loray re-development that is bringing $50 Million to the county.

The HPC operates a professional preservation program with volunteer members and with Planning Department staff support.

The HPC educates the general public, the historic property owner, and the potential buyer of the significance and importance of the property and of the available tax benefits.

The HPC researches historic or significant sites and structures and recommends to the County Board of Commissioners for inclusion in the County Register and provides this information to the public through its website, the office in the Planning Department, and outreach programs.

The HPC promotes the adopted guidelines for new construction, alterations, additions, moving, and demolition of designated historic landmarks.

The HPC leverages local, state, federal, and private resources to study local history and to promote historic preservation.

The HPC provides crisis intervention for endangered historically significant structures and archeological sites through advocacy and rescue by historic revolving funds.

The HPC partners with other organizations such as: Gaston Chamber Leadership programs, Youth Leadership programs, Hoyle Historic Homestead, Inc., the County Museum of Art & History, GAMTRA, and Preservation/NC.

The HPC, in special partnership with Gaston County Parks & Recreation, maintains the 1890s Heritage Village at the county park in Dallas and provides programming in period costume at specific times during the year.

BUDGET HIGHLIGHTS

The $5,000 recommended represents a flat budget request.

GOALS

GOALS AND OBJECTIVES

1. Generate greater interest in history and preservation
    1. Plan a continuing education workshop
    2. Organize an 1890s club

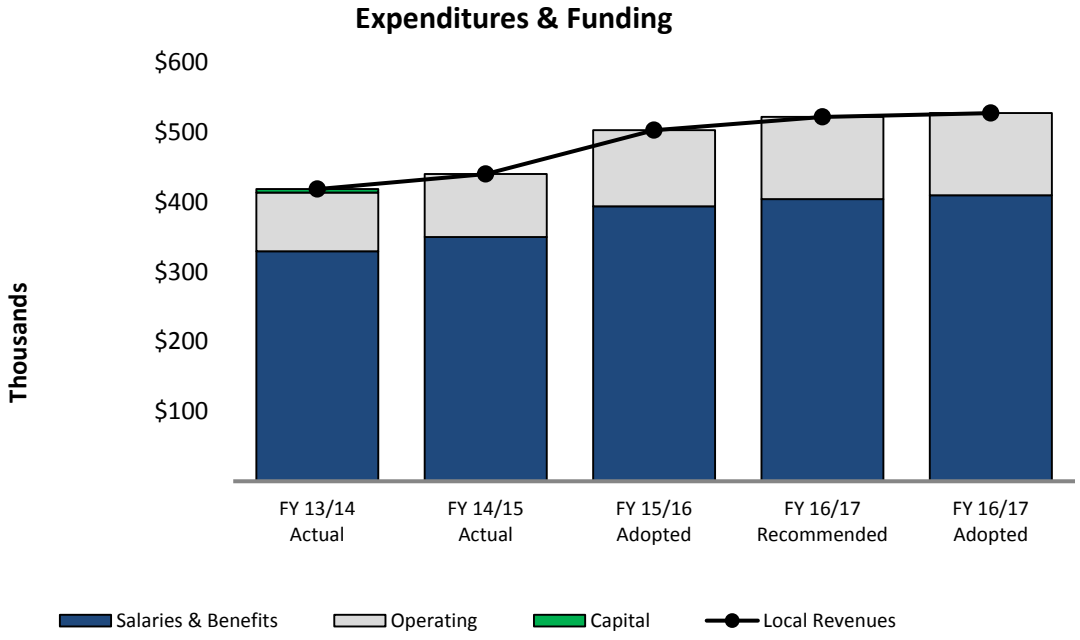
   3. Promote the reasons behind historic preservation: cultural, historical, environmental, economic
2. Designate more properties
   1. Review and update study list
   2. Review criteria
   3. Designation markers installed for recently designated sites
3. Find a way to fund local register nominations
   1. Investigate other HPC's fees
   2. Consider amount of other Gaston County fees
4. Maintenance work at Heritage Village
   1. Replace 2 logs in log barn
   2. Morris Kitchen siding repairs
   3. Consider grading road w/Parks & Rec.
   4. Finish research and install signs
   5. Consider signs for equipment & donations
5. Hugh White nominations to Natl. Reg. study list
   1. Contact all property owners
   2. Complete nominations and submit to Raleigh
6. Keep web pages current
   1. Look for ways to improve
   2. Update objectives, accomplishments list, maps, inventory list
7. Get Revolving Fund operating

Art & History Museum

DEPARTMENT MISSION

The Museum's mission is to interpret the distinctive cultural heritage of Gaston County and the region through historic preservation and the collection and conservation of artworks and artifacts. The Museum strives to inspire diverse audiences to understand their shared heritage and to consider ideas and issues which link the past and present to the future.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$329,450	$349,926	$394,033	$404,190	$404,178	$409,652	3.96%
Operating	$84,117	$90,285	$108,967	$121,154	$117,881	$117,881	8.18%
Capital	$5,080	$0	$0	$0	$0	$0	-
TOTAL	**$418,647**	**$440,211**	**$503,000**	**$525,344**	**$522,059**	**$527,533**	4.88%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$418,647	$440,211	$503,000	$525,344	$522,059	$527,533	4.88%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$418,647**	**$440,211**	**$503,000**	**$525,344**	**$522,059**	**$527,533**	4.88%



Art & History Museum

DEPARTMENT SUMMARY

The Museum is recognized by the community it serves as a valuable and unique center of learning. The Museum is a gathering place for an engaged community where remembrances, ideas, opinions, and hopes are shared and discussed. Direct experiences with authentic objects and environments enable visitors to link the past and present to the future and understand the history and culture of Gaston County within a broader, regional context. The Museum demonstrates a commitment to the needs and interests of its diverse community by regularly seeking their expertise and guidance, and providing opportunities for dialogue and partnership.

Major accomplishments over the past year:

Exhibits (2nd floor galleries)
May 23 – August 29,2015 – Artwork by Billie Ruth Suddeth
May 23 – August 29,2015 – Essence of Change: 2015 Juried Art Show
October 7, 2015 – May 5, 2016 – Hallowed Ground: How We Remember Our Dead
March 26 – May 7, 2016 – World War I Hometown Heroes
July 26 – August 13, 2016 – Costner Bible Display

Depot Schedule
January 30 – April 9, 2016 – A Stitch of Comfort: Quilting as an Art
April 15 – May 14, 2016 – Blue Show: Gaston College Annual Show
May 15 – October 8, 2016 – NO SHOWS DUE TO WEATHER
October 15, 2016 – January 7, 2017 – Matt Hall

Bullpen Schedule
December 15, 2015 – February 13, 2016 – Ruminations: Artwork by Gary Shockley
February 16 – May 14, 2016 – Stare: Artwork by Mercedes Jelinek
May 17 – August 13, 2016 – Travis Gordon

In addition to the above exhibits, the Museum acquired over 52 new donations and 4 archival collections. Approximately 2,203 backlogged items in the Museum's various collections were accessioned.

The Museum continues to educate local youth through school and public programming. Annual Museum events, free and open to the public, include Summer and Winter Concerts series, Halloween, Holiday Open House, May Fair, Family Fun Day, Easter Egg Hunt, and lectures on various art and history subjects. GCM also hosts other special activities, such as children's summer day camps, for nominal fees.

The Gaston County Museum of Art & History is housed in the historic Hoffman Hotel (1852) which is listed on the National Register of Historic Places. In addition, GCM maintains a historic railroad depot and caboose, the Historic Dallas Jail, and the Daniel Stowe Carriage House- North Carolina's largest collection of horse drawn vehicles. GCM is open to the general public free of charge.

The Museum, in partnership with the Town of Dallas, manages the Dallas Historic Courthouse, hosts public concerts, conducts tours, and oversees rentals there. This partnership has also enabled the Museum's staff to present LET'S BUILD A COUNTY SEAT, a program featuring mock trials in the original Gaston County Courtroom, to all Gaston County Schools' third grade classes.

Art & History Museum

BUDGET HIGHLIGHTS

The Museum's FY2016-17 Requested Budget is $525,344, of which $404,190 is salaries and benefits, including the County Manager's 1.5% increase. The balance, $121,154, is essential operating expenses (ie. utilities, facilities and grounds maintenance, supplies, etc.) including $9,800 for exhibits and programs and $6,800 to fund the development of a strategic plan which is required for Museum reaccreditation.

GOALS

- To complete the Museum Assessment Program (MAP) assessment and obtain a professionally developed strategic plan in preparation for America Alliance of Museum (AAM) re-accreditation.
- To develop and implement exhibitions and programs that engages diverse audiences and strengthens the Museum's educational value.
- To continue accessioning and cataloging material gifts to the Museum's collections to facilitate accessibility.

OBJECTIVES

- To engage Museum staff and board members in MAP initiatives and analyses.
- To offer high quality school programs to Gaston County schools.
- To increase Museum visits and program attendance levels.
- To accession all material donations within the service year received.

PERFORMANCE MEASURES

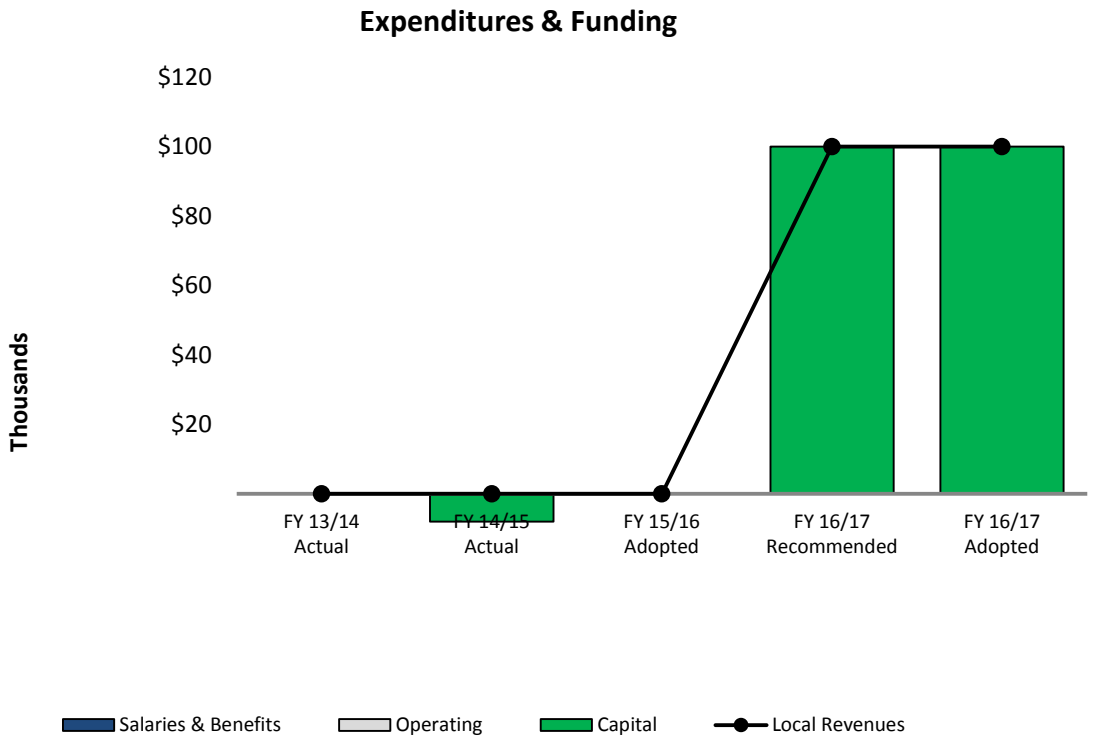
- Museum staff and board members will complete the MAP process by July 15, 2016.
- The Museum Programs staff plans and delivers a full calendar of in-house and outreach programs to Gaston County schools.
- The Museum actively promotes its facilities, exhibits, programs, and events to increase attendances.
- All FY2015-16 (to date) material gifts to the Museum have been accessioned.

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
# Of Museum Visits	2,946	3,930	4,039	4,721*
# Of Programs/Tours	10,856	16,143	23,164	10,997*

*Total program visits through 2/29 have decreased slightly due to inclement weather cancellations.

Water & Sewer Lines

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$0	$0	$0	$0	$0	$0	-
Capital	$0	-$8,000	$0	$0	$100,000	$100,000	-
TOTAL	**$0**	**-$8,000**	**$0**	**$0**	**$100,000**	**$100,000**	-
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$0	$0	$0	$100,000	$100,000	-
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$0**	**$0**	**$0**	**$0**	**$100,000**	**$100,000**	-



Water & Sewer Lines

DEPARTMENT SUMMARY

Although Gaston County doesn't operate water and sewer systems, the county has a history of supporting the development of water and sewer services. The water and sewer capital improvement plan funds projects to extend this infrastructure as approved by the Gaston County Commissioners.

BUDGET HIGHLIGHTS

There is $100,000 budgeted for projects in FY 17.

Human Services

The Human Services agencies promote healthy life styles, prevent and control disease, protect the well-being of children, and ensure that residents who are temporarily unable to provide for themselves and their families have access to health care, employment training, and other social services. State and federal laws require Gaston County to provide and fund many of these services.

***

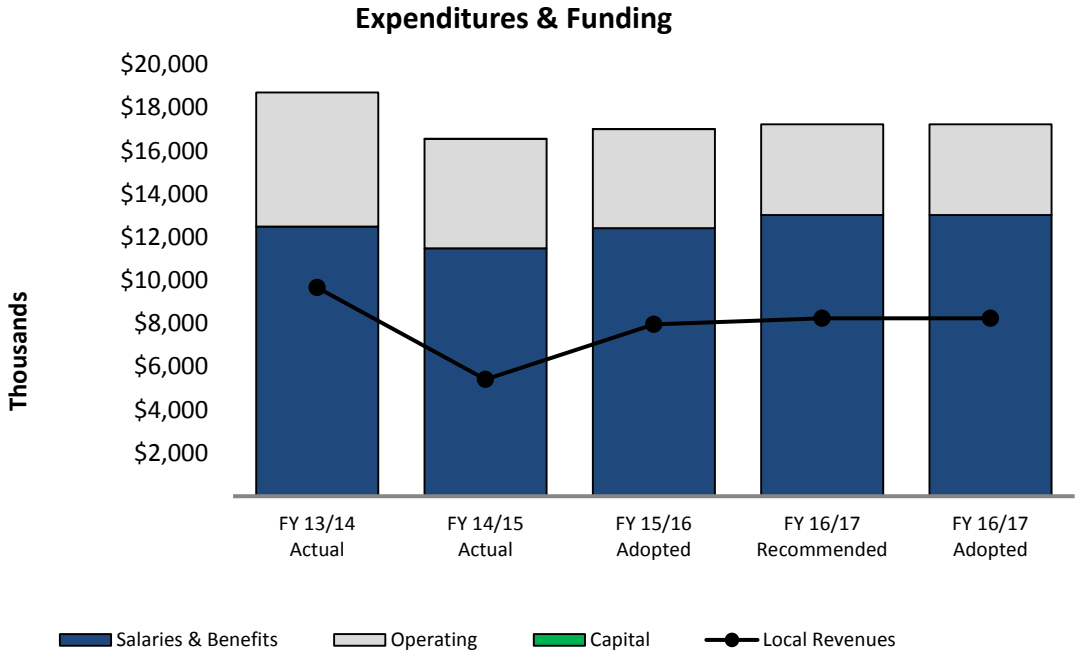
Public Health Division

Christopher C. Dobbins ● HHS Director ● Chris.Dobbins@gastongov.com

DEPARTMENT MISSION

Enhancing the quality of life of Gaston County by caring for, protecting, and empowering the community to live healthy lives in a healthy environment.

EXPENDITURES	FY 12/13 Actual	FY 13/14 Actual	FY 14/15 Adopted	FY 15/16 Requested	FY 15/16 Recommended	FY 15/16 Adopted	% Change
Salaries & Benefits	$12,496,936	$11,488,203	$12,420,201	$13,308,957	$13,030,555	$13,030,555	4.91%
Operating	$5,573,633	$4,416,775	$4,047,116	$4,257,395	$4,198,614	$4,198,614	3.74%
Capital	$0	$16,831	$1,200	$0	$0	$0	-100.00%
TOTAL	**$18,070,569**	**$15,921,808**	**$16,468,517**	**$17,566,352**	**$17,229,169**	**17,229,169**	4.62%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$2,895,811	$2,942,531	$3,150,025	$3,150,025	$3,150,025	$3,150,025	0%
Local	$9,011,703	$4,748,871	$7,415,008	$9,556,907	$8,241,552	$8,241,552	11%
Other	$6,163,056	$8,230,407	$5,903,484	$4,859,420	$5,837,592	$5,837,592	-1%
TOTAL	**$18,070,569**	**$15,921,808**	**$16,468,517**	**$17,566,352**	**$17,229,169**	**17,229,169**	4.62%



Public Health Division

Christopher C. Dobbins ● HHS Director ● Chris.Dobbins@gastongov.com

DEPARTMENT SUMMARY

Health Administration and Business Services

Health Administration manages and oversees the daily operations of the DHHS Public Health Division. **Business Services** plans, develops and manages the Public Health's annual budget of more than $17 million. Business Services is also responsible for Accounting, Purchasing and Receiving, Vital Records for the processing of birth and death certificates, Front Desk Operations, Business Office, Mail Processing, Divisional Contracts, and Human Resources. Public Health's Administration and Business Services Divisions provide the supportive role for Public Health to serve the Gaston County community through effective and professional medical, environmentally safe, and educational services.

Community Health Education

The **Community Health Education Division** focuses on programs that prevent disease and promote healthy lifestyles. A team of health educators plan and implement programs to prevent and mitigate teen pregnancy, obesity, poor nutrition and sedentary lifestyles.

- **Women, Infants and Children Program (WIC):** Provides vouchers for nutritious foods to pregnant and breastfeeding women and children up to age five. Parents are also taught how to improve family nutrition. Participants must meet medical and financial eligibility requirements.
- **Fitness & Nutrition Programming:** Works to promote policy and environmental change so Gaston County residents can live more active lives and have access to healthier food. Provides wellness programming in workplaces, faith-based organizations, and community settings.
- **Care Health Consultant:** Works to improve the health, safety and nutrition of children birth to 5 years in child care centers. Provides on-site and phone consultations and training on such topics as Sudden Infant Death Syndrome, recognizing child abuse and neglect, and hand washing. Reviews children's health records to ensure compliance with state law immunization requirements for child care enrollment.
- **Teen Pregnancy Prevention Programs:** A variety of educational programs for youth, parents, and professionals who work with youth designed to impact the county's teen pregnancy rate. Programs are as follows:
    - **Making Proud Choices! (MPC):** Classes help young people make healthy decisions about their futures, including relationships and sex.
    - **Parents Matter:** Provides parents with the knowledge, comfort, and skills they need to effectively communicate their own values about puberty and sex to their kids.
    - **Sex Education Workshop for Professionals:** Provides individuals who work with youth a refresher course in sex education and coaches them to answer tough questions they may encounter on the job.
    - **Teen Parenting Program:** Serves first-time pregnant teens and teen moms who are enrolled in school. Helps teen moms and their children by building strong parenting skills, keeping children safe and healthy, and preventing further teen pregnancies.
- **Let Me Run:** Let Me Run is a seven-week running program for pre-teen and teenage boys, led by trained coaches from your community. Each team meets twice a week for an hour and

fifteen minutes, and the boys exercise and participate in fun activities, which help the boys learn how to express themselves, reach personal goals, and improve their overall wellness. At the end of the program, the boys celebrate their hard work with a 5k road race.

- **Nurse Family Partnership:** Improves pregnancy outcomes through the following goals:
  1. To help parents improve the outcomes of pregnancy by helping mothers improve their prenatal health
  2. To help parents to improve their children's subsequent health and development by helping them care competently for their children
  3. To help parents become more economically self-sufficient by helping them complete their education, find rewarding work, and plan subsequent pregnancies in ways that support their aspirations

Community Health Education Accomplishments and Initiatives

- WIC serves over 4500 participants each month
- WIC breastfeeding peer counselors serve work with an average of 180 prenatal and breastfeeding women every month
- WIC generated over $4 million in annual revenue for local vendors
- Sustained the Teen Action Council that was formed under the Gaston Youth Connected Project with 18 members in 2015-2016
- Gaston County's teen birth rate dropped to another all-time low of 29.7 per 1,000 15-19 year old girls (2014 data).
- Farmers Market Vouchers are available for WIC clients
- Gastonia Farmers Market will be accepting EBT for the second year
- Presented the Healthier Highland Conference for the third consecutive year
- Offering the Strengthening Families program through JCPC (court referrals)
- Partnered with DSS to offer Chronic Disease programs at congregate meal sites
- Offering healthy eating grocery store tours
- Offered mini-grants to fund supplies for health-focused policy changes in local churches participating in the Faithful Families Eat Smart Move More program
- Let Me Run served almost 300 boys in its second year
- Collaborated with the Gastonia Grizzlies—continuing to advertise active lifestyles
- Conducted evidence-based teen pregnancy prevention programs in collaboration with four Gaston County middle schools and one high school
- Nurse Family Partnership is currently serving 75 families. This program demonstrates that for every $1 spent, there is a $5 return. Twenty-four families graduated from the program in 2015.

Environmental Health

The **Environmental Health Division** is responsible for inspecting restaurants, hotels, schools, nursing homes and day care facilities in Gaston County several times a year. Staff in this division also inspect food stands and festival vendors, work with restaurateurs during restaurant construction to ensure safety regulations are followed, and inspect and permit septic systems and wells

- **Permitting & Inspections:** Issue permits to eating establishments and monitor their cooking and sanitation procedures; inspect restaurants, food stands, school and nursing home cafeterias, mobile food vendors, and caterers. This program also permits and inspects hotels, child care centers, nursing homes, hospitals, tattoo artists, meat markets, and public swimming pools. Staff also work to ensure restaurants under construction comply with public health code.
- **Special Event Inspections:** Mobile food vendors for festivals and other events are inspected on-site to ensure all vendors have permits and use proper food handling practices. Concession stands for athletic events are included in this category.
- **Investigations:** Staff investigates citizen complaints about sanitation issues in restaurants, hotels, motels, nursing homes and child care facilities. Works in conjunction with communicable disease staff to respond to disease outbreaks at one of these permitted facilities.
- **On-Site Wastewater Program:** Staff ensures septic systems are built and working properly for homes and businesses. Staff works with developers and homeowners before, during and after construction. They also investigate complaints about sewage odor, on-site septic system problems, and issue notices of violation where appropriate.
- **Well Inspection Program:** Ensures residents have safe drinking water according to State/Federal standards and wells are constructed according to safety regulations. Staff also investigates possible well water contamination.
- **Bioterrorism Preparedness and Response:** Assist with maintaining supplies for emergencies related to bioterrorism, chemical, and natural disaster events. Responsibilities include staff training and scheduling tabletop exercises for compliance with state and federal rules. Develops and maintains a county preparedness plan which includes the involvement and coordination of multi-county agencies and response personnel. Coordinates the reception of the SNS (Strategic National Stockpile) for distribution of pharmaceuticals as directed by state emergency management and/or state health director. Participates in annual nuclear drill evacuations as required by FEMA/NRC.

Environmental Health Accomplishments and Initiatives

- Streamlined staff training and used local options where applicable
- Partnered with local organizations to obtain sponsorships for providing rabies vaccines for over 350 pets
- Provided Child Care worker class
- Awarded CDC grant for “Healthy Wells” initiative worth $665,000 over 5 years.

Personal Health Services

The **Personal Health Services Division** contains the clinical division of the department. Staff in this division provide direct patient care, education and counseling at all of our locations. They also prevent the spread of disease in the community by administering thousands of vaccines every year, and investigating outbreaks or pockets of disease in the community. In addition, the Public Health Division provides full-service maternity and gynecological care, family planning services, along with lab, social work, case management services, and a fully implemented informatics team. We assure child health services through our local Federally Qualified Healthcare Center (Gaston Family Health).

Public Health Division

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Clinical Services

Childhood/School Immunizations: Administers recommended and required immunizations for children, and also through the Teen Wellness Center through 19 years of age.

Adult Immunizations: Provides immunizations that protect against influenza, pneumonia, shingles, Hepatitis A & B, measles, mumps, rubella, varicella, tetanus, diphtheria, pertussis and foreign travel vaccines. Care is provided by an RN and/or LPN working under standing orders from our medical director. Also provides Tuberculin Skin Testing for at risk and administrative purposes.

Tuberculosis Control: Provides X-rays, counseling and drug therapy for patients with tuberculosis. Staff also visits homes, schools and other community locations to investigate possible cases of TB. Care is provided by an RN working under standing orders from an Infectious Disease specialist.

Sexually Transmitted Infection (STI) Testing: Test for HIV/AIDS, Gonorrhea, Chlamydia, Syphilis. Staff counsel patients who test positive for STI's and work to locate sex partners to provide testing and treatment. Patients are seen by nurse extenders who are RN's with an additional level of training which allows them to treat patients under standing orders from our medical director.

Gaston HIV Outreach Program (GHOP): Provides non-traditional testing for HIV and Syphilis in the community for individuals who may be reluctant to seek testing in a clinical setting. If a patient tests positive, referrals are made for follow-up care.

Communicable Disease Control: Investigates and works to contain and stop outbreaks of communicable disease. We also work with environmental health on food borne diseases, for example Hepatitis A. Care is provided by an RN under standing orders from our medical director.

Rabies Exposure Treatment: Provides post exposure injections for people who may have been exposed to rabid animals, working with animal control, and environmental health including a series of seven (7) shots over a specific course of treatment. Care is provided by an RN working under standing orders from our medical director. We also provide titer testing for veterinarians and vet techs to ensure they are properly immunized against rabies. We may administer the preventative immunizations.

Breast and Cervical Cancer Detection: Works to detect breast and cervical cancer among low-income women ages 40-64 who do not have health insurance that covers these services. Women under 40 may also be served if they have had recent changes in breast health. Women are assisted in applying for Medicaid so they can receive prompt treatment.

Family Planning: Works to reduce the number of unplanned pregnancies by providing contraception, individual consultations, education on healthy lifestyles, good nutrition and risky behaviors that can lead to unintended pregnancy and STIs. Also, the program stresses the importance of regular gynecological care and spacing pregnancies. We also provide counseling on surgical sterilizations and vasectomies. Care is provided by physicians, nurse practitioners and certified nurse midwives.

Teen Wellness Center: Provides comprehensive medical care to teens age 12-19 at low or no cost. Services include exams, immunizations, birth control, pregnancy testing, STI testing, and teen advocates – professionals who work one-on-one with teens to help them make less risky decisions about their health. This clinic provides the combined services from Family Planning, Adult Heath, and Immunizations in a teen friendly environment. Care is provided by physicians and nurse practitioners.

Maternity Services: Provides comprehensive prenatal care, diagnostic testing, immunizations, case work, post-partum and newborn home visits, and post-partum services for pregnant women. We offer classes on nutrition, childbirth, breastfeeding, parenting and smoking cessation at the Hudson facility, Highland Health Center, and Summit Midwifery and High-Risk Obstetrics. Care is provided by physicians, nurse practitioners, certified nurse midwives and extended role nurses. We provide delivery services at The Birthplace for our patients and all unassigned patients who present with no provider. We delivered 55% of all the babies born in Gaston County last year. We are a Pregnancy Medical Home and Dr. Taormina serves as the program's OB Champion for our network.

Pharmacy: Pharmacists employed by Gaston Family Health Services fill prescriptions from the Public Health Division and Gaston Family Health Services providers.

Clinical Services Accomplishments and Initiatives

- Teen Wellness Program – provide services for three sites. This has allows the Public Health Division to consolidate all services under one roof. This program has been recognized at the state and national level for the care that Gaston County Public Health provided and has reduced teen pregnancy 38% over the last three (3) years.
- Pilot site for the CDC/CAI initiative for expanding services to young men.
- Maternity Services:
    - Delivered 55% of the babies in Gaston County last year.
    - Gaston County Public Health maternity service has the lowest cesarean section rate of all maternity Gaston County practices.
    - Gaston County Public Health has spent the last year implementing the STAR (Substance Treatment and Rehabilitation) program to set up a more formalized program to address the needs of the mother who is positive for substance use that will have an adverse effect on the mother and newborn. This is a collective effort between many community agencies to address this growing concern.
    - Maternity Services has increased their post-partum visit rates from 77% in 2014 to 80.0% in June of 2015. This rate is 10 points higher than the state rate of 70.5%. Continued collaborative efforts are in place to continue to grow this percentage.
    - Post-Partum Newborn Home Visits have been reinstated and we are receiving positive feedback from both public health nurses and the patients. Statements and successes include helping a mother connect to her provider during early on-set of an infection and assisting a mother who was about to give us breastfeeding.
- Gaston HIV Outreach Program (GHOP) – received continued and reduced funding from the State, the Public Health Division was still able to provide HIV testing and counseling in nonconventional sites throughout the community.
- Immunizations – received additional funding that was utilized to improve clinic areas and provide additional education.
- Communicable Disease – funding was received to provide Hepatitis C testing in the community; worked closely with staff and Community Partners to prepare the county in the event of an Ebola case.
- Family Planning – continue to increase the utilization of long-acting revisable contraceptives to reduce the incidence of unintended pregnancies.
- Providers all completed the meaningful use attestation process which allowed us to receive additional monies to support our electronic health record.
- Presented our work with teen pregnancy reduction efforts to multiple groups and at the State Health Director's Annual meeting in Raleigh.

Case Management Services

Healthy Beginnings Program: Serves minority women (Latino and African American) and their newborns that are at a high risk for infant mortality. Serves a minimum of 40 women and their newborns for up to two years post-delivery. Services Provided: 1) Education related to breastfeeding, nutrition and exercise, smoking cessation, reproductive life planning, newborn care, SIDS 2) Home visits 2x / year at a minimum 3) Monthly phone, home, and community contact with each participant.

Public Health Division

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Case Management Accomplishments and Initiatives

- Healthy Beginnings – the continuation of this program through a State grant will allow the Public Health Division to continue supporting the Latino and African-American population before, during, and after pregnancy.

BUDGET HIGHLIGHTS

Public Health seeks to be excellent stewards of county dollars, and as such seeks alternate sources of funding whenever possible. In FY15, 70% of Public Health's funding came from sources other than county dollars. $ 900,000 of Cost Settlement funds were used in the FY16 budget and $625,000 is proposed to be used in the FY17 budget to offset County funds. Each year, Public Health seeks to budget services to meet the community needs and provide resources for future endeavors.

Public Health budgets for personnel, supplies, and equipment that meet the medical and professional standards. This is accomplished through assessing staffing needs and purchasing operating expenses in cost-effective methods, even in times of funding cuts and shrinking dollars. These same methods of budgeting were used in presenting Public Health's FY17 budget.

GOALS

To provide critical public health services in accordance with state and federal law.

To communicate health prevention and education in the community.

To address the biggest threats to Gaston County's state of health.

To be good stewards of taxpayer dollars and to implement all Public Health functions and services efficiently and effectively while operating within budget.

OBJECTIVES

To collect vital records data for Gaston County.

To inspect food and lodging establishments, new on-site wastewater and well systems, and investigate and respond to food-borne outbreaks in Gaston County.

To perform surveillance, containment, monitoring, and treatment for active communicable diseases which are reportable under North Carolina law.

To monitor, educate, and provide services to address Gaston County's obesity epidemic, including cardiovascular disease, healthy/active lifestyle, nutrition issues, and accessibility to healthy food options.

Public Health Division

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To integrate mental health services and increase community partnerships to address substance abuse concerns and build a foundation for a safe and healthy community.

To improve and address the community's built environment such as greenways, sidewalks, and safe exercise locations.

To monitor, and provide comprehensive education and clinical services for teens to further reduce Gaston County's teen pregnancy rates.

To monitor, educate and provide services to address Gaston County's tobacco use and advocate for policies that promote smoke-free environments.

To monitor, educate, and provide clinical services to reduce the incidence of infant mortality through comprehensive clinical care and support.

To provide monitoring, education, screening, and to facilitate access for early treatment of breast and cervical cancer and preventative chronic diseases.

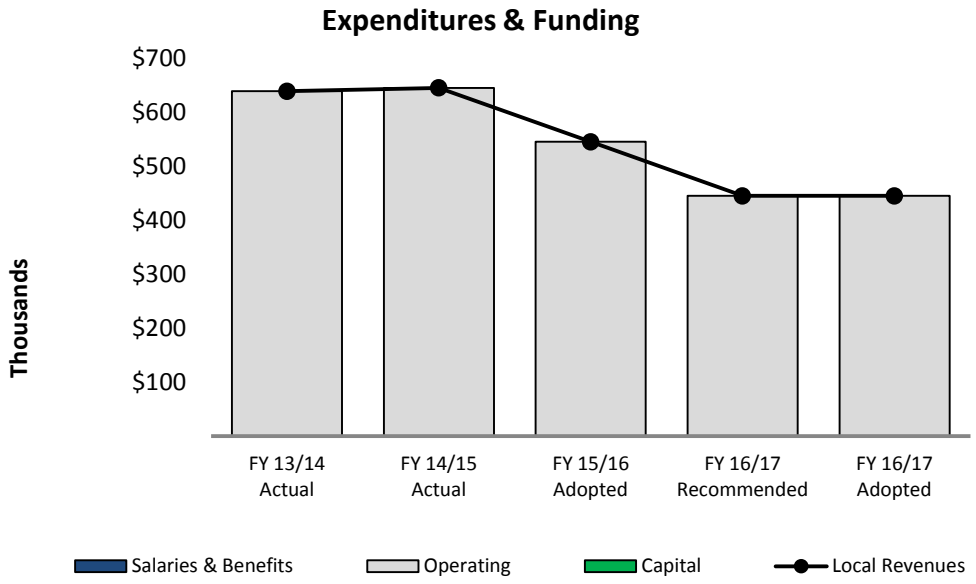
To minimize local taxpayer burden by diversifying Public Health revenues through client payments, grants, and inter-agency collaboration.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Patient Visits	81,803	74,971	64,319	62,639

Gaston Family Health Services

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$638,633	$644,872	$544,872	$444,872	$444,872	$444,872	-18.35%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$638,633**	**$644,872**	**$544,872**	**$444,872**	**$444,872**	**$444,872**	-18.35%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$638,633	$644,872	$544,872	$444,872	$444,872	$444,872	-18.35%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$638,633**	**$644,872**	**$544,872**	**$444,872**	**$444,872**	**$444,872**	-18.35%



DEPARTMENT SUMMARY

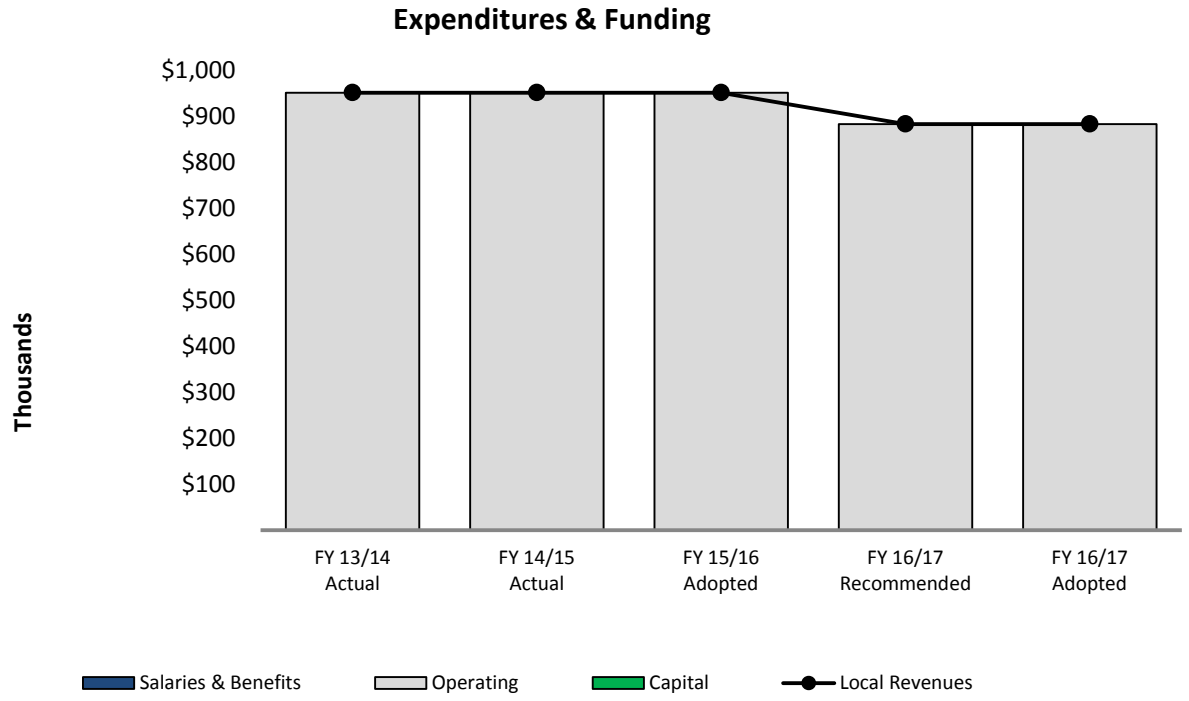
Gaston Family Health Services operates three medical and two dental clinics to serve Gaston County residents. GFHS accepts patients with Medicaid, Medicare, or private insurance. Patients without insurance qualify for a sliding fee scale.

BUDGET HIGHLIGHTS

The GFHS adopted budget reflects a $100,000 decrease.

Mental Health

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$952,300	$952,300	$952,300	$1,646,550	$884,300	$884,300	-7.14%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$952,300**	**$952,300**	**$952,300**	**$1,646,550**	**$884,300**	**$884,300**	-7.14%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$952,300	$952,300	$952,300	$1,646,550	$884,300	$884,300	-7.14%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$952,300**	**$952,300**	**$952,300**	**$1,646,550**	**$884,300**	**$884,300**	-7.14%



Mental Health

DEPARTMENT SUMMARY

An independent multi-county authority provides mental health services to over 15,000 adults and children in its service area. Care ranges from outpatient services that may last one to two hours to intensive services that can last days, weeks, or longer. Gaston County appropriates funds to the mental health authority each year to help pay the costs of providing services to county residents.

BUDGET HIGHLIGHTS

The funding for mental health reflects a decrease of $68,000 or 7.14%. Security is now provided by the Sheriff's Office as opposed to a private security firm.

Social Services Division

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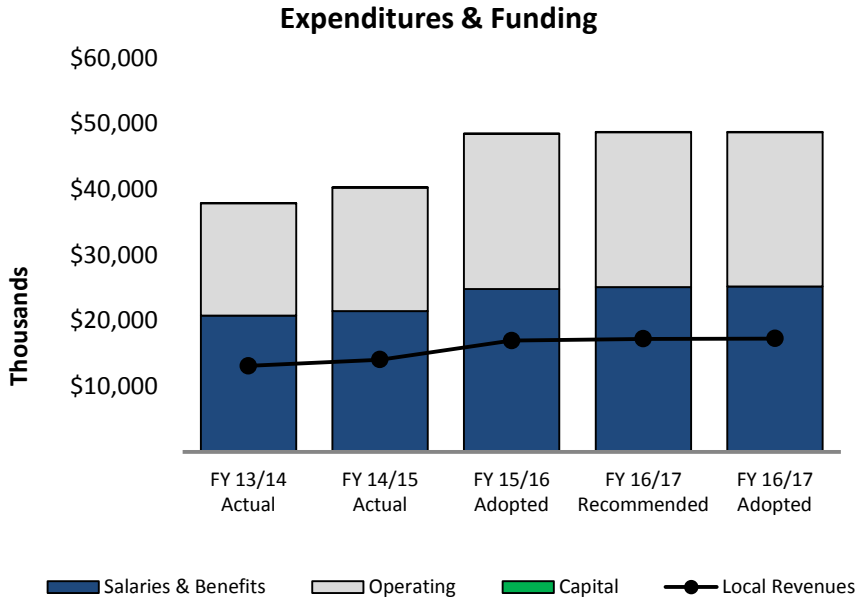
DEPARTMENT MISSION

The Gaston County Department of Health & Human Services' Social Services Division exists to protect, care for, and empower children and adults who are temporarily or permanently unable to care for themselves.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$20,800,147	$21,457,629	$24,824,361	$24,880,645	$25,115,820	$25,200,787	1.17%
Operating	$17,112,606	$18,832,827	$23,664,379	$24,292,311	$23,619,976	$23,532,386	-0.19%
Capital	$60,826	$10,095	$2,800	$19,700	$19,700	$19,700	603.57%
TOTAL	**$37,973,580**	**$40,300,551**	**$48,491,540**	**$49,192,656**	**$48,755,496**	**48,752,873**	0.54%
SOURCES OF FUNDS							
Federal	$20,293,915	$21,702,706	$26,973,851	$26,890,251	$27,232,712	$27,168,436	1%
State	$3,800,037	$4,138,768	$4,296,356	$4,002,890	$4,102,890	$4,102,890	-5%
Local	$13,104,939	$14,065,166	$16,976,192	$18,102,335	$17,222,714	$17,284,367	1%
Other	$774,689	$393,911	$245,141	$197,180	$197,180	$197,180	-20%
TOTAL	**$37,973,580**	**$40,300,551**	**$48,491,540**	**$49,192,656**	**$48,755,496**	**48,752,873**	0.54%



Social Services Division

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DEPARTMENT SUMMARY

The Department is focused on improving the well-being of our citizens through the delivery of Social Service programs. Our goal is to foster an agency which is professionally responsive to our citizens' needs through daily caring outreach and simultaneously serve as an advocate for those in need. We strive to be community minded and community spirited. We abide by federal, state, and county operating instructions in providing services and we assist welfare recipients in attaining self-sufficiency.

The Gaston County Department of Health & Human Services' Social Services Division administers the following federal, state, and county programs through five (5) key Sections:

Economic Services Section: Completes eligibility for Food & Nutrition Services and Medicaid programs for families and individuals which requires screening for each specific Medicaid program such as Medicaid for Pregnant Women, Medicaid for Infants and Children, Medicaid for Families, Long Term Care, PACE (*Program for All-Inclusive Care for Elderly*), Special Assistance and Adoption/Foster Care, etc. Monitors eligibility fraud allegations with repayments of confirmed overpayments via Program Integrity. This Section also oversees the Agency's Customer Service Call Center and manages Non-Emergency Medicaid Transportation which includes processing Medicaid transportation bills averaging $70,000 each month July 2015 – January 2016.

Economic Support Services Section: Completes eligibility for Work First Family Assistance along with companion Medicaid and Food & Nutrition Services Programs. Also assesses for eligibility of Benefit Diversion, Emergency Assistance, Energy Assistance including Crisis Intervention Programs (CIP) and Low Income Energy Assistance Programs (LIEAP), establishes and enforces Child Support orders; collecting ongoing payments and arrears, provides Child Day Care subsidy to qualified households, collaborates with on-site Mental Health Substance Abuse Counselor to identify and mandate treatment of identified barriers for participants, manages the Workforce Innovation and Opportunity Act (WIOA) direct services provision to assist job seekers and employers with job placement, sector based training, targeted recruitment initiatives and up-skilling/retraining an existing labor force to meet current and projected demand; and **The Shelter of Gaston County** - provides a safe emergency residence where victims of domestic violence can seek shelter when faced with violent and dangerous situations.

Business Services Section: Serves as the Administrative Support Division for the entire Division. This includes: **Business Services** - administration, planning, development and reconciliation of the Agency's $50 million dollar budget; **Human Resources** - serves as a liaison for our 436 employees processing all personnel paperwork to County HR; **Administrative Support Services -** coordinates other agency-wide activities, including all clerical support, data entry and reception functions.

Children & Family Services Section: Provides those services necessary for the protection, permanence and well being of children and their families. Services include: Child Protection Intake, Prevention Services, Family Assessments, Forensic Investigations, In-home Services, In-home Aide Services, Foster Care, Adoptions, Foster Care Licensure, and LINKS (Independent Living Program).

Social Services Division

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Adult & Aging Services Section: Provides a wide range of services to the older and disabled adult populations in Gaston County which promote independence and help prevent premature institutionalization. These include: Information and Referral, Family Caregiver Support Program, Community Alternatives for Disabled Adults, In-Home Aide Services, Special Assistance In-Home Program, Adult Placement Services, Adult Social Work Services, Adult Day Care, Home Delivered and Congregate Meals, Transportation, Adult Care Home Monitoring, Guardianship Services, and Adult Protective Services.

Major FY 2014-2015 Accomplishments:

Economic Services:

- NC FAST – staff finished converting all Medicaid client files to the North Carolina Families Accessing Services through Technology (NC FAST) computer system.
- Food Nutrition Services (FNS) – staff processed 16,489 applications during FY14-15.
- Medicaid – due to NCFAST State System data was unable to be collected for FY14-15, however, staff processed 11,486 applications during July 2015 – February 2016.
- Program Integrity – staff collected $501,612.21 during FY14-15.
- Call Center – the Customer Service staff received 42,357 customer calls during September 2014 – June 2015.

Economic Support Services:

- Work First Employment Services - 58% of participants were in work activities or training.
- Child Support Services – collected over $15 million dollars in child support payments during FY 14-15, exceeded state goal for Non-Custodial Parents under order with 83.28% of current cases under order.
- Energy Assistance –4,512 households received CIP/LIEAP services during FY2014-2015.
- Child Day Care – provided subsidized day care to over 1,700 children each month.
- WIOA – provided intensive employment and training services to 2,731 individuals.
- Housed 182 women and 191 children in The Shelter of Gaston County during FY2014-2015.
- Responded to 895 Domestic Violence crisis calls during FY2014-2015.

Business Services:

- Administrative Support Services assisted 96,474 walk-in clients.
- Responded to 160,458 calls into our main DSS number.
- Received 116,272 pieces of incoming mail and processed 189,914 pieces of outgoing mail.

Children and Family Services:

- Redesign of the QA/Training program and team.
- Implementation of a special projects position to focus on grant writing, recruitment, and community liaison partnerships within the community.
- Implementation of an “initiation unit” to help with case flow and back log of assessments.
- Strengthening Prevention program with evidence based training for staff.
- Began trauma informed care training initiative.

Social Services Division

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- Completed CQI case review with Division and developed Program Development Plan
- Gained CAC program and begun implementation of running CAC including relocation/structure changes, grant/budget applications, accreditation/CACNC membership applications, staffing, marketing/campaigning for awareness, redesign of protocols/procedures for community partnerships and usage of CAC
- Screened 3880 complaints and accepted/assessed 3,174 complaints during FY2014-2015.
- Substantiated or found 203 families in need of further services.
- Averaged 282 children in custody on a monthly basis.
- 172 children either taken into custody through juvenile court or ordered into custody through DJJ court.
- Averaged 40 active licensed foster homes monthly.
- Finalized 22 adoptions.
- 70 children either reunified with their parents or given custody/guardianship to a relative.

Adult and Aging Services:

- Collaboration between Adult Services, GEMS, and Phoenix Counseling Services reviewed adult clients who make multiple 911 calls to EMS each month. Implemented prevention and follow up measures based on the needs of the individual to address needs while decreasing ongoing demand on 911/GEMS response.
- Restored $51,000 in funding to Adult Day Care from United Way by readjusting our outcomes to align with their agency mission and presenting to their board.
- Collaboration between Aging Services and Public Health Registered Dietitian to ensure nutrition requirements in order for agency to obtain USDA funding toward frozen home delivered meals
- Implemented Chronic Disease Self-Management Evidence Based Practice Curriculum at Congregate Meal Sites in collaboration with Public Health in order to decrease emergency room visits and hospitalizations for vulnerable older adult population.
- Implemented “A Matter of Balance” falls prevention program at Bessemer City Meal Site.
- Partnered with Cooperative Extension to provide healthy food & nutrition presentations at meal sites.
- Partnered with Sheriff’s Department and Partners Behavioral Health to provide Crisis Intervention Training to law enforcement.
- Continued to partner with Phoenix Counseling Services to provide MHDDSAS Guardianship for Gaston County wards.
- Provided intake and referral services to 8,824 seniors and disabled adults.
- Provided 45,546 meals to 328 homebound seniors through our home delivered meals program.
- Provided 29,505 meals to 309 seniors through our congregate meals program.
- Investigated 1,396 adult protective services complaints, providing treatment in 482 of those cases.

Social Services Division

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New Initiatives Planned for FY 2016-2017:

Economic Services:

- Medicaid – it is anticipated that effective August 2016, Non-Emergency Medicaid Transportation cases will be processed through the North Carolina Families Accessing Services through Technology (NC FAST) computer system.

Economic Support Services:

- Expand outreach for Energy Assistance Programs (CIP/LIEAP) to include low income elderly housing locations during the month of December.
- Child Day Care Program-complete conversion of all cases into the NCFast state system.
- Child Support Services – begin transition into electronic document management system (Compass).

Business Services:

- Continue to adapt all point of entry contact for clients to the implementation of NC Fast, "No Wrong Door", and Universal Worker concept by using Reception Modules, Work Queues, document management and restructuring reception areas.
- Implementation of Quality Assurance staff to monitor fiscal and program performance, in addition to supporting our new "customer care" line.
- Continue with electronic document management projects to reduce paper, file cabinets, free up valuable space, and provide readily accessible information to caseworkers.

Children and Family Services:

- Build on pilot prevention program internally and develop collaboration among community partners through grant applications.
- Case management system for case documentation.
- Receiving home/Visitation Resource Center for visits between parents and children in care.
- Research transitional housing options/avenues
- On-site drug screener
- Research/grant application materials for staff training
- Partnership with 501(c)3 for foster children's needs
- Development of 360 Degree Feedback Evaluations for staff
- Build collaboration with school system for better meeting educational needs of foster children
- Implement Trauma Informed Training to staff and align with "Back to Basics" campaign of social work practice
- Work on goals developed with NC Division Program Development Plan.

Adult and Aging Services:

- Collaborate with UNC Chapel Hill School of Social Work and Partners Behavioral Health Management to implement Healthy IDEAS depression screening and treatment tool for older adults in an effort to target self-neglect.
- Fully implement frozen meals delivery to reach homebound seniors that we were previously unable to reach due to location and food temperature restrictions.
- Work in collaboration with Cooperative Extension, Gaston County Senior Center, and Gaston County Economic Services to implement Benefits Enrollment Centers to connecting Medicare beneficiaries with limited incomes to core benefits including: Medicare Part D, Medicare Savings Programs, Medicaid, Supplemental Nutrition Assistance Program, and Low-Income Home Energy Assistance Program.
- Improve client engagement and reduce recidivism in more restrictive programs (such as Adult Protective Services).
- Implement training on an evidence based program, such as Money Smart, to decrease exploitation of older adults.

BUDGET HIGHLIGHTS

In our Fiscal Year 2016-2017 Proposed Budget, DSS requested the following Position(s):

1) 5 Economic Services staff – 1 Supervisor and 3 Universal Caseworker positions would be located in remote areas to promote the "No Wrong Door" concept for convenience for clients. 2 workers and 1 supervisor is planned to be located at the Gaston County Public Health Department and 1 caseworker at the Gaston Senior Center. In addition, 1 supervisor would be housed at Social Services to expand the Adult Medicaid Unit.

2) 1 Social Worker II in Adult Services to take calls of reports of abuse and neglect for the elderly adults.

3) 2 Social Worker II positions to be located at the Child Advocacy Center to perform forensic interviews and act as a Child Advocate for child victims of sexual and physical abuse.

4) 2 Community Social Services Assistants- 1 for Child Welfare to transport children to family visits, doctor appointments or placements, as well as, to assist with family visits and 1 for Adult Services to assist elder adults with doctor appointments, grocery shopping, pharmacy pick-ups, and daily activities of living.

The following equipment needs were requested:

1) 60 computers and monitors to be replaced in the Economic Services area.

2) 5 additional large network printers/scanner/fax machines to be located through out the building to replace older, smaller machines

3) Smartphones for staff who work in the field with clients.

Social Services Division

Christopher C. Dobbins ● HHS Director ● Chris.Dobbins@gastongov.com

GOALS

Economic Services: To help sustain the financial stability of economically fragile families via state and federally funded programs.

Economic Support Services: To minimize or eliminate barriers to self-sufficiency and promote personal responsibility for individuals and families through employment, supportive services and technology.

Business Services: Enhance services provided by the Agency through a commitment of effective and efficient business practices that supports the best possible experience for the customer.

Children & Family Services: Commitment to provide family-centered services to children and families to achieve well-being through ensuring self-sufficiency, support, safety, and permanence.

Adult & Aging Services: Prevent premature institutionalization by enabling individuals to live independent and meaningful lives in their own homes for as long as possible.

OBJECTIVES

Economic Services:
Objective 1) Lower the cost of providing medical insurance coverage for eligible minor children in Gaston County.
Objective 2) Provide supplemental nutrition resources for eligible individuals and families.
Objective 3) Provide medical insurance coverage for eligible individuals and families.

Economic Support Services:
Objective 1) Increase child support collections for children and families in Gaston County.
Objective 2) Increase usage of Self-Help Resource Center.
Objective 3) Reduce welfare dependence for individuals and families by providing services to obtain or maintain employment.
Objective 4) Empower victims of domestic violence by providing emergency shelter, advocacy, and support on their journey to an abuse free life; and to lead the community in raising awareness of domestic violence.

Business Services:
Objective 1) Provide effective service delivery through efficient customer service provided to the citizens of Gaston County seeking assistance by coming to the agency or calling.

Objective 2) Support the independence and basic needs of Gaston County families by ensuring access to safe, quality, affordable child care, allowing responsible adults to secure and maintain employment.

Children & Family Services:
Objective 1) Ensure children of Gaston County are not living in environments that place them at risk of harm.
Objective 2) Ensure children of Gaston County are living in stable, permanent placements.

Social Services Division

Christopher C. Dobbins ● HHS Director ● Chris.Dobbins@gastongov.com

Adult & Aging Services:

Objective 1) Ensure that disabled adults who have been reported to have been abused, neglected, or exploited receive the protection they need.

Objective 2) Provide information and referral services to individuals seeking information related to aging, disability or social services issues.

Objective 3) Address the nutritional needs of medically fragile older adults by providing home delivered meals.

Objective 4) Provide support services, such as adult day care and in home aide, to older and disabled adults and/or their caregivers.

PERFORMANCE MEASURES

	Prior Year Actual				
Indicator	**FY 2012**	**FY 2013**	**FY2014**	**FY2015**	**FY2016YTD**
Average Monthly Medicaid Recipients	43,184	43,978	43,730	43,708	43,708
Average Monthly Food And Nutrition Services Cases	20,524	21,191	21,246	21,406	21,107
Average Monthly Food And Nutrition Services Recpts	42,071	44,065	43,539	43,381	42,556
Average Monthly Child Support Collections	$1.2mil	$1.2 mil	$1.2mil	$1.25 mil	$1.23mil
Average Monthly Customers-Resource Center	March 2015			50 est	159
Average Monthly Employment Services Recipients	70	75	60	60 est	69
Average Monthly Child Abuse And Neglect Assessments	302	272	274	265	245
Average Monthly Children In DSS Custody	203	196	211	273	265
Adult Protective Services Assessments Total All Months	876	625	663	670	449
Children Receiving Day Care Services year end	1799	1473	1481	1706	1568
Shelter Residents (Women & Children) Total All Months	298	368	385	373	191

Veterans' Services

Kurt Geske ● Administrator ● Kurt.Geske@gastongov.com

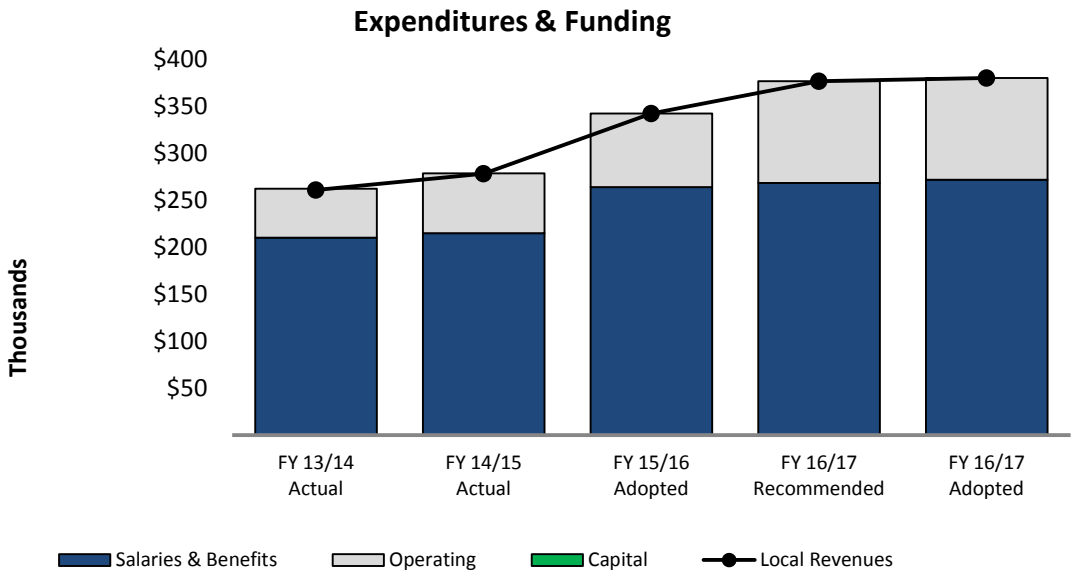
DEPARTMENT MISSION

The Gaston County Veterans Services Office exists to provide information and assistance to Gaston County veterans and their families/survivors concerning all federal and state benefits for which they may be eligible, particularly those benefits administered by the US Department of Veterans Affairs and the North Carolina Division of Veterans Affairs. In addition, the Gaston County VSO provides information concerning benefits and services that may be available from governmental and non-governmental agencies and organizations other than those which are exclusively or primarily focused on veterans, including (but not limited to) areas such as legal services, non-VA medical care and home care, mental health and substance abuse help, housing, transportation, employment, and education and vocational training.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$210,217	$214,776	$264,014	$267,550	$268,261	$271,596	2.87%
Operating	$51,916	$63,843	$78,069	$108,331	$108,331	$108,331	38.76%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$262,133**	**$278,619**	**$342,083**	**$375,881**	**$376,592**	**$379,927**	11.06%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$1,452	$0	$0	$0	$0	$0	-
Local	$260,681	$278,619	$342,083	$375,881	$376,592	$379,927	11.06%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$262,133**	**$278,619**	**$342,083**	**$375,881**	**$376,592**	**$379,927**	11.06%

Veterans' Services

Kurt Geske ● Administrator ● Kurt.Geske@gastongov.com



DEPARTMENT SUMMARY

- Advise and assist veterans with VA disability compensation and pension benefit claims.
- Advise and assist survivors of veterans with death benefit, "Dependency & Indemnity," and death pension claims.
- Advise and assist veterans to enroll/remain enrolled in VA health care system.
- Coordinate transportation for veterans in the VA health care system to VA medical appointments at VA Outpatient Clinic, Charlotte and VA Medical Center, Salisbury (through Gaston County ACCESS bus transportation system).
- Advise and assist veterans with applications for VA educational and vocational training programs.
- Advise and assist veterans on NC state benefits, including reduced/waived taxes and licensing fees, NC state scholarship programs, NC state nursing home admission, and other benefits.
- Advise and assist veterans with respect to services and benefits that are potentially available from other governmental and non-governmental agencies and organizations (e.g. DSS, Legal Aid, Social Security, private charities, non-VA agencies that deal with medical/mental health/substance abuse care).
- Advise and assist veterans with records correction and discharge upgrade actions. [A surprisingly large number of Gaston County veterans do not have Honorable discharges. The next lower form of discharge – General (Under Honorable Conditions] makes a veteran ineligible for GI Bill educational/vocational benefits. Below that, Other Than Honorable discharges – in almost all cases – make the veteran ineligible for most VA benefits. The two forms of punitive discharge – Bad Conduct and Dishonorable – eliminate all benefits.]
- Serve as an advocate for veterans in their dealings with the VA concerning health care, including both care received directly from VA (Veterans Health Administration) facilities and care received from non-VA providers but funded by the Department of Veterans Affairs.
- Perform "outreach" activities to veterans groups, "health & wellness" organizations (e.g., organizations that deal with Alzheimer's/Dementia, mental health, substance abuse, etc.), civic groups with an interest in veterans (e.g. Daughters of the American Revolution, Rotary, Civitans) in

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order to "get the word" out to veterans about the assistance to veterans at the VSO and the benefits. Through our "outreach" activities, we also try to educate/inform the general public about veteran issues/problems/activities.

- Participate in the activities and events of the larger "Gaston County veteran community," including those sponsored by the Gaston County Veterans Council and the CaroMont Health Veterans Council (the VSO is a member of both Councils).
- Coordinate with various agencies and organizations re: issues or problems effecting veterans (e.g., Legal Aid, the "Homeless Continuum of Care", various offices at Gaston College that deal with veteran issues, NC Department of Commerce Workforce Development.)
- Keep County Government (Manager's Office, BOC) informed concerning veterans issues and the status of Gaston County's veteran community.

BUDGET HIGHLIGHTS

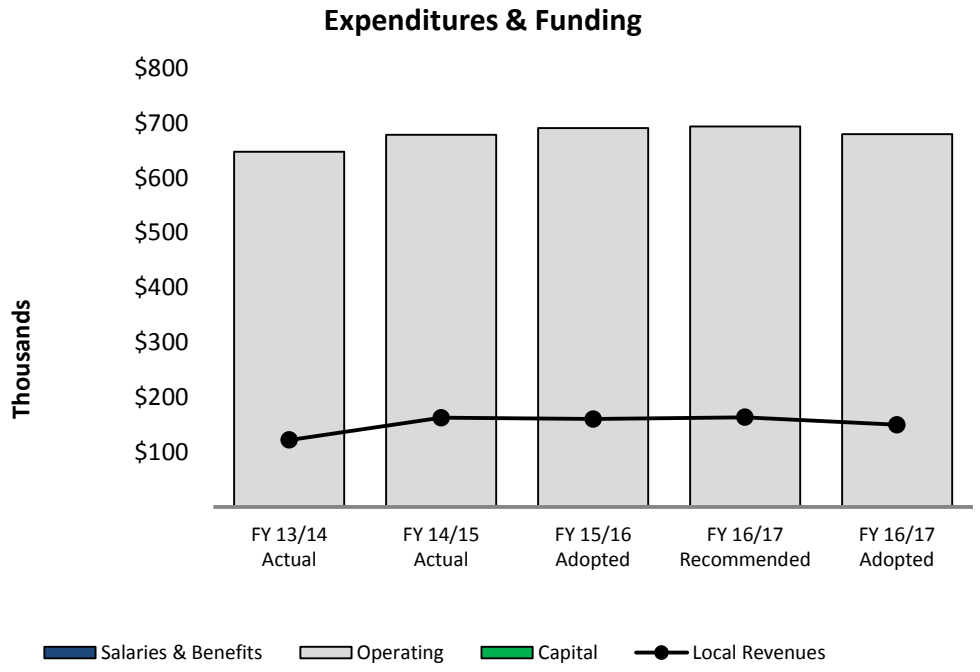
In January 2016, the BOC granted a request for an additional $30,000 for "Transportation of Clients" (transportation of Gaston County veterans to medical appointments at VA medical facilities) for the current budget year. This increased total 2015-16 operating expenses to $108,069, and the total department budget to $372,083.

This increase has been included in the FY17 adopted budget, bringing the requested amount for "Transportation of Clients" to $90,000.

"Group Insurance" cost has increased from $42,000 to $45,000, and this has been reflected in the FY17 adopted budget.

Youth Services

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$647,937	$679,079	$691,010	$701,010	$694,033	$680,299	-1.55%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$647,937**	**$679,079**	**$691,010**	**$701,010**	**$694,033**	**$680,299**	-1.55%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$525,916	$516,713	$530,721	$520,000	$530,721	$530,721	0.00%
Local	$122,021	$162,366	$160,289	$181,010	$163,312	$149,578	-6.68%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$647,937**	**$679,079**	**$691,010**	**$701,010**	**$694,033**	**$680,299**	-1.55%



Youth Services

DEPARTMENT SUMMARY

The Board of Commissioners funds two organizations in the cost center. The Family Advisory Board (FAB) is a locally appointed board whose aim is to have an impact on the stability of the family. The Family Advisory Board will fund non-profits this year totaling $60,000.

The Juvenile Crime Prevention Council or JCPC is a body funded by the Board, the aim of the JCPC is to provide clients with the skills and attitudes they need to stay out of the court system. Total funding for the JCPC is $ 634,033, with $ 530,721 coming from the State and $ 103,312 in county funding. The programs funded by the JCPC for FY 17 are:

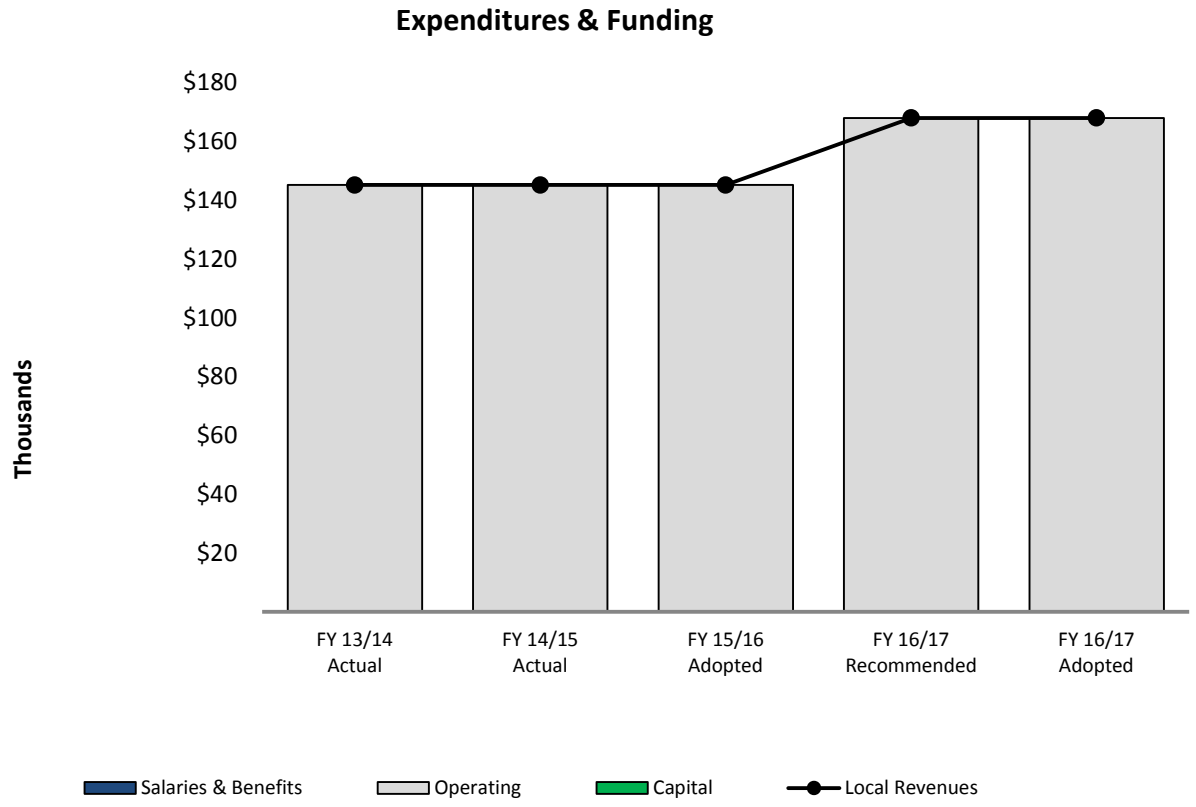
JCPC Administration	$ 15,500
Psychological Testing	$ 12,500
PORT	$ 136,848
Teen Court	$ 72,680
Juvenile Restitution	$ 59,446
Community Outreach	$ 121,873
Juvenile Mediation	$ 30,000
Family Centered Treatment	$ 68,372
Strengthening Families	$ 28,290
Positive Parenting Program	$ 59,273
Unallocated	$ 29,251

BUDGET HIGHLIGHTS

The adopted funding for youth services represents a decrease of $10,711 or 1.55%.

Gaston Skills

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$145,200	$145,200	$145,200	$168,000	$168,000	$168,000	15.70%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$145,200**	**$145,200**	**$145,200**	**$168,000**	**$168,000**	**$168,000**	15.70%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$145,200	$145,200	$145,200	$168,000	$168,000	$168,000	16%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$145,200**	**$145,200**	**$145,200**	**$168,000**	**$168,000**	**$168,000**	15.70%



Gaston Skills

DEPARTMENT SUMMARY

Gaston Skills is a non-profit organization established to meet the needs of the developmentally disabled who are of employable age through a job-oriented training facility and sheltered employment program. Gaston Skills services include vocational evaluation, vocational adjustment, adult developmental activities, personal and social adjustment, and adult basic education. Gaston Skills participants perform sub-contract work for local industries in the workshop and on-the-job sites.

BUDGET HIGHLIGHTS

The funding for Gaston Skills increased $22,800 due to fee increases in ACCESS client transport.

Education

Although education is primarily a responsibility of the state, all counties are required to fund a portion of the operating and capital expenditures for local public education institutions. Gaston County meets this responsibility by helping to fund Gaston County Schools and Gaston College.

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GASTON COUNTY SCHOOLS

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Operating	$43,512,007	$44,770,633	$44,918,460	$52,309,818	$46,469,818	$46,469,818	3.45%
Capital	$6,720,104	$2,032,922	$1,227,000	$5,225,000	$1,227,000	$1,227,000	-
Debt Service	$16,233,904	$15,194,310	$15,791,048	$18,808,677	$18,808,677	$18,808,677	19.11%
TOTAL	**$66,466,015**	**$61,997,865**	**$61,936,508**	**$76,343,495**	**$66,505,495**	**$66,505,495**	7.38%
SOURCES OF FUNDS							
Federal/State	$3,132,793	$3,104,520	$3,177,094	$3,081,315	$3,081,315	$3,081,315	-3.01%
Local	$63,333,222	$58,893,345	$58,759,414	$73,262,180	$63,424,180	$63,424,180	7.94%
TOTAL	**$66,466,015**	**$61,997,865**	**$61,936,508**	**$76,343,495**	**$66,505,495**	**$66,505,495**	7.38%

GASTON COLLEGE

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Operating	$4,596,923	$4,746,923	$4,828,079	$5,102,988	$4,828,079	$4,915,079	1.80%
Capital	$553,842	$1,243,871	$953,219	$1,065,000	$697,219	$697,219	-26.86%
Debt Service	$1,852,341	$1,987,415	$1,946,658	$1,946,658	$1,944,857	$1,948,857	0.11%
TOTAL	**$7,003,106**	**$7,978,209**	**$7,727,956**	**$8,114,646**	**$7,470,155**	**$7,561,155**	-2.16%
SOURCES OF FUNDS							
Federal/State	$0	$0	$0	$0	$0	$0	-
Local	$7,757,961	$7,978,209	$7,727,956	$7,972,046	$7,470,155	$7,561,155	-2.16%
TOTAL	**$7,757,961**	**$7,978,209**	**$7,727,956**	**$7,972,046**	**$7,470,155**	**$7,561,155**	-2.16%

SUMMARY

The Gaston County Board of Education oversees Gaston County's school system, and Gaston College is part of the North Carolina Community College System. While both the school system and college receive most of their funding from the state, Gaston County is responsible for funding the facilities and providing financial support for the operations of both the schools and college. In addition, Gaston County periodically issues general obligation bonds for new and restructured facilities for the school system and the college. The FY 2013 budget included a onetime escrow payment to fund the construction of a new high school.

Education

Gaston County Schools is accredited by the Southern Association of Schools and is the ninth largest school district in the state. Gaston County Schools employs 3,848 people, has a total K-12 enrollment of over 32,000, and comprises fifty-six schools.

Gaston College was granted a charter by the State of North Carolina in 1963 and began its first classes in temporary headquarters in September 1964. The college moved to its permanent campus on Highway 321 between Dallas and Gastonia two months later. Serving both Gaston and Lincoln counties, Gaston College enrolls over 5,000 students each term in curriculum programs and averages over 16,000 students annually in its Continuing Education programs. Part of the North Carolina Community College System, Gaston College is accredited by the Southern Association of Colleges and Schools to award associate degrees.

BUDGET HIGHLIGHTS

The allocation to Gaston College decreased slightly due to a one time capital allocation last fiscal year in the amount of $500,000 for an Advanced Manufacturing Center. In addition, operating expenses for the college remain flat from last fiscal year; however the annual capital allocation was restored by $244,000 to the post-recession annual allocation.

The Gaston County Schools allocation has increased by $4,568,987. The increase includes $1,500,000 for teacher supplements and $3,017,629 for increased debt service to build two new schools.

Public Safety

Public Safety activities protect the safety of Gaston County residents and visitors. Whether through the provision of emergency medical transportation, the prevention and abatement of community hazards, or the enforcement of criminal and civil laws and ordinances, all of Gaston County's public safety activities safeguard our residents' and visitors' well-being.

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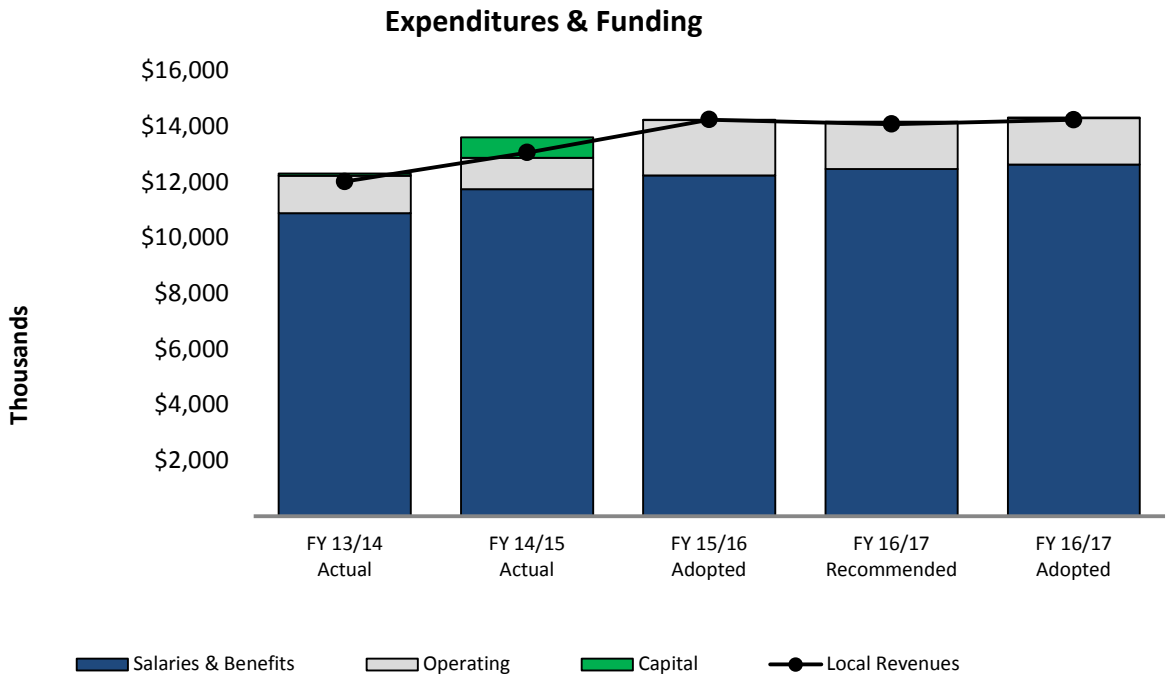
County Police

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT MISSION

The mission of the Gaston County Police Department is to enhance safety and security through police services which reflect our compassion and concern for the quality of life of all citizens.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$10,887,509	$11,753,604	$12,250,554	$12,945,847	$12,475,426	$12,631,333	3.11%
Operating	$1,348,136	$1,128,947	$1,983,312	$1,681,449	$1,673,708	$1,673,708	-15.61%
Capital	$75,915	$725,235	$16,000	$25,000	$25,000	$25,000	56.25%
TOTAL	**$12,311,559**	**$13,607,786**	**$14,249,866**	**$14,652,296**	**$14,174,134**	**$14,330,041**	0.56%
SOURCES OF FUNDS							
Federal	$111,442	$533,897	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$12,025,907	$13,063,546	$14,249,866	$14,652,296	$14,088,557	$14,244,464	-0.04%
Other	$174,210	$10,343	$0	$0	$85,577	$85,577	-
TOTAL	**$12,311,559**	**$13,607,786**	**$14,249,866**	**$14,652,296**	**$14,174,134**	**$14,330,041**	0.56%



County Police

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT SUMMARY

The Gaston County Police Department is comprised of three budgeted agencies: Animal Care & Enforcement, Communications, and Police. The Department was established in 1957 to conduct impartial criminal case investigations and later grew into a progressive full service police organization. The Department provides the following services: community policing, patrol, criminal investigations, special investigations, information processing, planning and analysis, and school resource officers.

The Gaston County Police Department responds to emergency and non-emergency citizens calls for service, patrols the community, conducts investigations, provides critical and high risk incident management and resolution services, and provides professional and technical services to local law enforcement agencies.

Major Accomplishments

- Broke up a million dollar gambling operation
- Cleared 7 Homicide Investigations
- Cleared multiple child sex investigations through participation in the Internet Crimes against Children Task Force.

New Initiatives

- To reduce Opioid and Heroin overdose and abuse by diverting high-risk, non-violent, repeat opioid drug offenders to a coordinated community system of integrated care for intensive treatment and after-care support.
- Work to improve recruiting and hiring of minority candidates in an effort to have Gaston County Police Department reflect the community it serves.

BUDGET HIGHLIGHTS

- The overall budget has increased $80,175 or 0.56%.
- From 2014 to 2015 there was a 26% increase in number of overdose calls to Gaston County Police.
- Ballistic helmets for Emergency Response Team need replacing (current helmets have reached Kevlar expiration date) $9,000.
- Sixteen full size sedans are recommended for replacement by the county garage.
- CALEA (Accreditation) is requiring all participants to move to Power DMS in 2017, which necessitates an increase for the addition of this program.

County Police

Joseph Ramey ● Chief of Police ● jramey@gcps.org

GOALS

1. To reduce crime and the fear of crime.
2. To evaluate departmental programs and processes to determine efficiency, effectiveness, and need.

OBJECTIVES

A. Work with the community to improve relationship between citizens and law enforcement.
B. Identify areas that will improve our investigative and prosecutorial outcomes.
C. Promote the work of the agency.
D. Evaluate the current organizational structure to ensure it provides maximum service for minimal expense.

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY2014**	**FY 2015**	**FY 2016**
Calls For Service	67,642	62,205	58,455	42,555
Crimes Against Persons	237	242	211	171
Crimes Against Property	1,344	1,163	1,100	831
Total UCR Part I Crimes	1,581	1,405	1,311	1,002

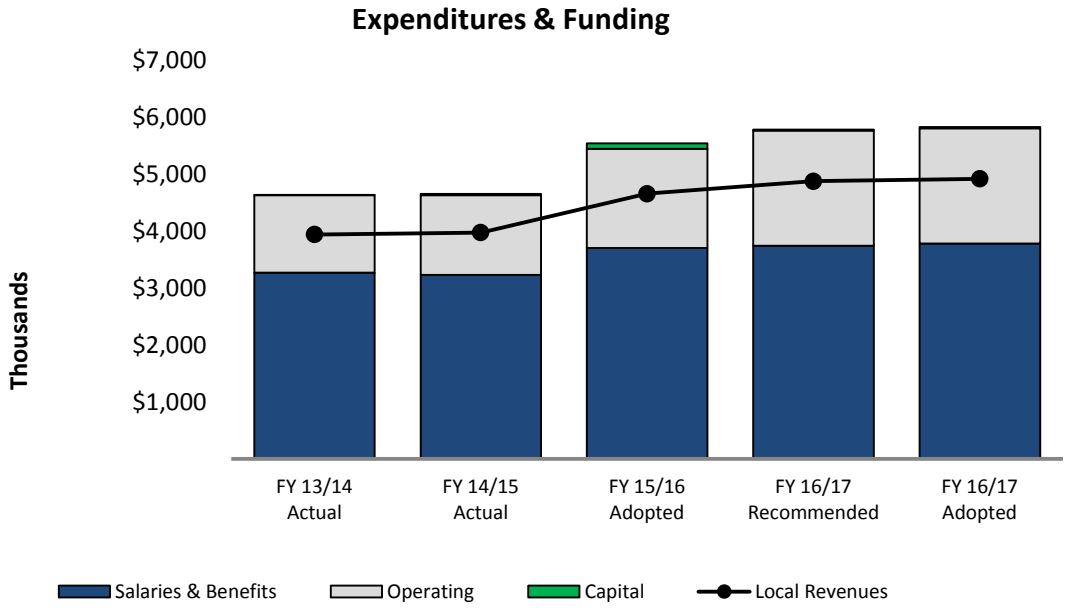
Telecommunications

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT MISSION

The 9-1-1 Communications Division is a multi-agency, multi-jurisdictional Dispatch Center that remains committed to providing the highest levels of reliable emergency services. We continue to aggressively seek to implement programs and upgrade equipment to further promote the safety and welfare of the residents of Gaston County as efficiently, economically, and with the greatest degree of professionalism possible. 9-1-1 Communications is a division of the Gaston County Police Department.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$3,273,182	$3,232,462	$3,705,290	$3,806,143	$3,745,293	$3,787,707	2.22%
Operating	$1,362,350	$1,400,117	$1,744,818	$1,972,485	$2,020,956	$2,020,956	15.83%
Capital	$3,144	$23,268	$94,319	$24,141	$20,222	$20,222	-78.56%
TOTAL	**$4,638,676**	**$4,655,847**	**$5,544,427**	**$5,802,769**	**$5,786,471**	**$5,828,885**	5.13%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$3,769,410	$3,960,304	$4,679,174	$5,802,769	$4,880,558	$4,922,972	5.21%
Other	$869,266	$695,543	$865,253	$0	$905,913	$905,913	4.70%
TOTAL	**$4,638,676**	**$4,655,847**	**$5,544,427**	**$5,802,769**	**$5,786,471**	**$5,828,885**	5.13%



Telecommunications

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT SUMMARY

This agency has continued its goal of maintaining our mission to provide dependable, reliable emergency services in a timely manner by the most cost-effective means possible.

Our essential functions are to receive both 911 emergency and non-emergency calls from the public reporting crimes, medical emergencies, fires, accidents, hazardous or life-threatening conditions and various other situations or conditions that require an immediate response from various first-responder organizations; as well as administrative duties and information requests and referrals.

Once the location and specifics of an emergent incident have been ascertained; it is the job of the 911 Telecommunicator to determine the scope and degree of the appropriate response, and to alert the proper agencies and departments. The Telecommunicator also monitors the status of all field units assigned to incidents to verify their timely response.

The Telecommunicator also provides units notification of changing conditions or additional information concerning the incidents they are responding to, as well as receiving updates, reports and dispositions from field units. Requests for various criminal histories, license and warrant checks and inquiries are also regularly processed. Communications additionally makes required notifications to numerous other agencies and governmental authorities as necessary.

This agency dispatches for the following:

- 7 Police agencies
- 26 Fire departments
- 5 Emergency Medical Organizations

MAJOR ACCOMPLISHMENTS

This agency has had significant success in achieving a number of long-term goals this past year:

- ✓ We have installed new dispatch console workstations that are more ergonomic and provide a more efficient work environment. The workstation layout of the main operations room was modified to place telecommunicators that are performing similar tasks closer together while still giving them the flexibility to communicate with the rest of the staff in the room. At the same time, an updated 911 telephone system was installed. The new phone system is compatible with "Next Generation 911" technologies which positions us well for the future. Both of these projects were funded through dedicated 911 surcharge funds.
- ✓ Work is underway to replace the existing building HVAC system. A new, larger capacity chilled water cooling system is being installed. The new system will provide increased cooling for critical equipment rooms as well as for the main operations room and adjacent office spaces. Portions of the pre-existing cooling system will be kept in operation to provide us with a fully redundant cooling source. This will significantly increase the overall reliability of our communications equipment and operations.

Joseph Ramey ● Chief of Police ● jramey@gcps.org

- ✓ We have maintained our long-time goal of consistently answering in excess of 90% of our incoming 911 calls within 10 seconds. Our average last year was 91.6%. This is a direct reflection of increased staffing levels.
- ✓ We have installed a monitor in the main operations room to view the City of Gastonia traffic camera feeds. This allows us the ability to view real-time traffic conditions on I-85, Franklin Blvd., and other high traffic areas in Gastonia. This capability assists in our call taking processes by allowing us to more accurately identify the locations being provided by 911 callers in areas within the camera views. It also gives us the situational awareness to be able to help route emergency vehicles to accident scenes.
- ✓ We have spent a considerable amount of time evaluating updated Computer Aided Dispatch (CAD) software from our existing vendor, Tyler Technologies. In addition to utilizing the latest Microsoft technologies, the updated software provides many enhancements to make our work flow more efficient. We have also been working on several proposed custom enhancements to the software that will make it even more compatible with the dispatch policies and procedures that are used within Gaston County. It is expected that we will migrate to the updated software platform in the next 12-18 months.
- ✓ We have implemented work position specialization. Due to job complexity and workload, this specialization helps in aiding telecommunicators to become "experts" at dispatching either law enforcement or fire and EMS. This initiative has proven to be a positive move on our part. The telecommunicators are up-to-date on policy and procedures for each specialized discipline. They are familiar with field unit voices and are able to anticipate the field unit needs before they ask. This has enhanced job performance and efficiency.
- ✓ We have been very involved with work surrounding the county's emergency radio communications system. The system was last upgraded in a project that began in 2001, and many components are reaching the end of their expected service life. We are working to make short-term improvements to the system to keep it in good working order until a decision can be made on a new radio system upgrade plan. A committee of county public safety department representatives has been regularly meeting and studying the various system upgrade options. The work of the committee is finishing up and the committee should be prepared to make a recommendation for an upgrade path in the second quarter of 2016.

BUDGET HIGHLIGHTS

Through constant attention to opportunities to reduce costs and take advantage of beneficial partnerships; this agency has managed to upgrade and enhance the level of delivered services within current budgetary constraints, even on the face of escalating technology costs.

Telecommunications personnel costs were budgeted at a 4.5% vacancy rate, a cost savings of $115,136.

The telephone service increased $41,500, based upon significant rate increases from AT&T.

The rent for the Crowder's Mountain and Spencer Mountain towers increased $5,978.

An upgrade of our Computer Aided Dispatch (CAD) system is budgeted at $227,520. The computer hardware that is used for the CAD system has reached end-of-life and the warranty support is ending.

Telecommunications

Joseph Ramey ● Chief of Police ● jramey@gcps.org

Replacement of these computers is budgeted at $85,800. Both of these expenses can be funded with dedicated 911 surcharge funds.

There is a $1,500 increase in foreign language translation services due to a continuing increase in foreign language callers.

GOALS

- The 911 landscape is changing rapidly, and this agency remains committed to providing the highest level of reliable service to the public through both technology and training. We are positioning ourselves to meet the challenge of accommodating "Next-Generation 911" which will include receiving emergency reports via telematics, texting, photos and even video to Communications Center, and eventually routed to First Responders. To remain current with evolving technology, we have developed a plan of regular maintenance and upgrades to the various critical technical systems that are essential to providing dependable assistance to both the public and emergency personnel.
- To ensure optimum speed in answering and processing all incoming 911 emergency telephone calls to expedite the response of appropriate First Responders to incidents.
- To ensure optimum accuracy in classification of 911 calls for medical assistance to ensure the most appropriate emergency response to medical emergencies.

OBJECTIVES

To answer 90% of all incoming 911 telephone calls within 10 seconds.

To maximize the efficiency of emergency call dispatch by minimizing the average processing time of 911 telephone calls (as defined as from the time of call answer until the call is entered into CAD [Computer Assisted Dispatch system] and ready for actual dispatch over the radio).

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
911 Calls	132,051	128,054	137,959	100,018
# Of CAD Dispatches	410,242	342,402	410,046	290,267
% Of 911 Calls Answered Within 10 Seconds	94.0%	92.8%	91.6%	93.4%

Sheriff's Office

Alan Cloninger ● Sheriff ● acloninger@gcps.org

DEPARTMENT MISSION

It is the Mission of the Gaston County Sheriff's Office to provide quality law enforcement, detention, court security, and civil services to the citizens and visitors of Gaston County. We are dedicated to conducting ourselves in a manner respectful of the trust that has been placed upon us. We are dedicated to this mission and to the people we serve to ensure that Gaston County is a safe place to live, work, and visit. Our vision is to work for excellence through education, training, and empowering our employees to provide the highest professional services to the citizens of Gaston County.

DUTY - Our most fundamental duty is to protect and serve, to ensure a safe environment for all residents and visitors of Gaston County. We will always strive to perform this duty to the best of our ability and never lose sight of our responsibilities.

TRUST - We view our responsibilities as a covenant of public trust and are always mindful that we must keep our commitment to the community we serve.

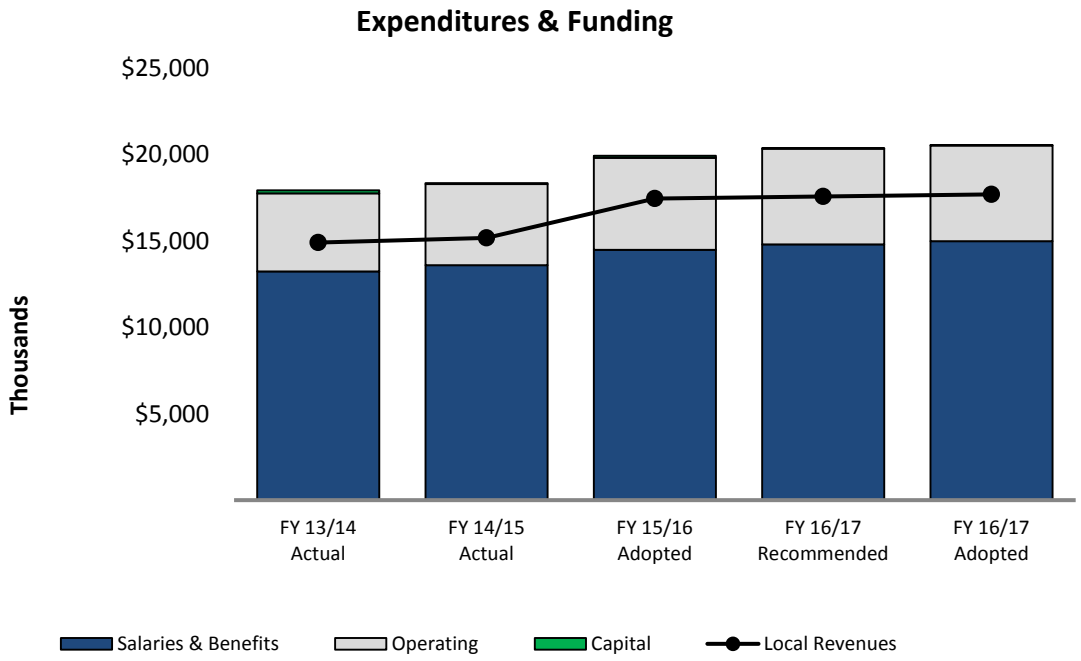
INTEGRITY - We pledge to operate with the truth. When we live with integrity, we succeed; we are open and honest. When we have the courage to call the truth the truth, even when it's not popular, we become a more powerful force. It is easy to hold a position on an honest fact.

COMMUNITY SERVICE - To improve the quality of life by enhancing our partnerships with the community through involvement, education, accessibility, and promoting positive family and community value.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$13,243,363	$13,611,808	$14,495,949	$15,973,248	$14,814,004	$14,994,953	3.44%
Operating	$4,527,564	$4,696,235	$5,333,122	$5,415,639	$5,539,214	$5,539,214	3.86%
Capital	$170,921	$54,236	$113,290	$282,287	$33,059	$33,059	-70.82%
TOTAL	**$17,941,848**	**$18,362,279**	**$19,942,361**	**$21,671,174**	**$20,386,277**	**$20,567,226**	3.13%
SOURCES OF FUNDS							
Federal	$1,709,711	$1,934,300	$1,478,446	$0	$1,500,000	$1,500,000	1.46%
State	$203,460	$225,816	$150,000	$0	$180,000	$180,000	20.00%
Local	$14,382,830	$15,096,173	$17,269,915	$21,393,474	$17,587,513	$17,708,462	12.27%
Other	$1,645,848	$1,105,990	$1,044,000	$277,700	$1,118,764	$1,178,764	12.91%
TOTAL	**$17,941,848**	**$18,362,279**	**$19,942,361**	**$21,671,174**	**$20,386,277**	**$20,567,226**	3.13%

Sheriff's Office

Alan Cloninger ● Sheriff ● acloninger@gcps.org



DEPARTMENT SUMMARY

The **Field Operations Division** of the Gaston County Sheriff's Office enforces criminal and civil processes throughout the county and its municipalities. The Sheriff's Office assists every law enforcement agency in Gaston County in the preservation of life and property.

The function of this division is the enforcement of criminal and civil laws and includes numerous activities. To give just a few examples, the Field Operations Division carries out arrest of offenders for child support violations; searches and location of wanted fugitives; collection of intelligence for wanted individuals; active searches for criminals by order for arrest; service of criminal warrants; transporting people to mental health institutions pursuant to involuntary commitment orders; and execution of civil process, summons and complaints, and summary ejectments.

The **Domestic Violence Unit** is funded through grants and civil process fees and is responsible for serving orders for arrest with the original charges, such as assault on a female, communicating threats, stalking, criminal trespassing, cyber stalking, harassing phone calls, and/or violation of protection orders; evicting Defendants from residence and assisting Plaintiffs in returning to the residence; picking up firearms, ammunitions, gun permits when ordered by the courts in reference to DV orders; providing transportation to the shelter for victims of Domestic Violence; liaison with Judges and the Department of Social Services.

Sheriff's Office

Alan Cloninger ● Sheriff ● acloninger@gcps.org

The Gaston County Sheriff's Office **Sex Offender Unit's** roles and responsibilities include: registration of convicted sex offenders, maintaining and recording all necessary paperwork, updating the State Bureau of Investigation website, conducting site visits of the registered sex offender at their listed address four times a year, obtaining and serving warrants on any registered sex offender that violates the requirements, attending mandated court and/or grand jury proceedings, providing information to the media and public, and investigating any complaints of non-compliance. Under the direct supervision of Sheriff Alan Cloninger, deputies personally visit the homes of offenders on a regular basis to make sure they are in compliance with North Carolina law. Deputies assigned to the Sex Offender Division also work in conjunction with probation and parole officials for Halloween Operation Safety, requiring sex offenders on probation to check in at the courthouse on Halloween night.

The **Courthouse Division** is responsible for maintaining safety and security of the Gaston County Courthouse. On average the number of visitors at the Gaston County Courthouse is 2,000 citizens per day. Each person that enters the courthouse is screened for any potential items that may jeopardize the safety and security of the courthouse, employees and judicial staff.

Each of the thirteen court rooms is secured by one to two deputies to ensure security of the judge, employees and citizens. Deputies are responsible for all courts proceedings, Grand Jury, service of civil papers, criminal warrants, transporting inmates, both adult and juveniles to and from court proceedings, and the execution of any arrest necessary. The grounds are secured daily from 5:00 PM until 6:00 PM to ensure all employees safely exit the courthouse and grounds.

Courthouse hours are Monday through Friday 8:30 AM until 5:00 PM except on holidays. Court Division deputies provide security for any additional sessions held after normal courthouse hours such as teen court, city council meetings, and commissioners meetings.

The **Jail Division** consists of two jail facilities. The existing main jail opened November 1, 1999 and has over 160,000 square feet. The main jail and jail annex have an operating inmate capacity of 526 inmates. The jail and annex house male and female state pre-trial detainees and convicted inmates sentenced to serve up to 90 days. The jail annex is responsible for inmates sentenced to serve weekends in jail by processing the inmates in and out of the facility each weekend and ensuring their sentence requirements are fulfilled.

The **K-9 Unit** is comprised of 2 teams. Both K-9 Teams perform their duties at the jail and courthouse on a daily basis. Both canines are dual purpose: (1) they are trained in apprehension, officer protection and operations inside the detention facility, and (2) they are trained to detect and indicate on explosive odor. The K-9 Unit periodically makes rounds through Gaston County's Health and Human Services facilities, including the Health Department, as well as all Gaston County schools.

The objective of the K-9 unit is to provide an additional specialized unit to increase effectiveness in the following areas: deterrent in the detention facility and courthouse; combat inmate assaults on staff and themselves; detection of explosives; prevention of crime; response to calls that include bomb threats,

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suspicious packages, potential acts of terrorism and acts of terrorism; special events, crime scene searches, and dignitary searches.

It is the responsibility of the **Training Division** to maintain the Sheriff's Office policies and procedures and conduct manuals in order to ensure all employees are notified of the up-to-date changes of all new laws, ordinances, and policies.

The Training Division at the Gaston County Sheriff's Office is also responsible for the scheduling of all training for Deputy Sheriffs and Detention Officers. This includes a total of twenty-four hours mandated in-service, specialized, and advanced training. Detention officers receive sixteen hours of mandated training each year. Tele-communicators receive sixteen hours of mandated training each year, also.

The Training Division conducts ongoing reviews of Deputy and Detention Officer's training records to determine the amount of training (professional and collegiate) that each employee has earned while employed in public safety and attending college. With their years of service in public safety, plus their training and education, employees may be eligible for Intermediate and Advanced Certificates awarded by the North Carolina Sheriff's Education and Training Standards Commission.

The **Communications Division** operates 24 hours per day, 7 days per week. Its first priority is to provide constant radio communication interaction with all deputies operating in the field to ensure a safe two-way communications link and computer documentation.

Its second priority is to provide and maintain a 24/7 warrant tracking system for Gaston County that receives, stores, and distributes the daily activity of new and old criminal warrants and orders for arrest.

The Communications Division tracks and stores all active unserved, non-electronic criminal arrest papers that date back to 1983 issued in Gaston County. This easy access to law enforcement officers is very crucial for the continued success of the apprehension and prosecution of the defendants. Currently the Gaston County Sheriff's Office is one out of three in North Carolina that provides a warrant repository. It interacts not only with law enforcement officers in Gaston County, but other law enforcement agencies throughout the state.

Finally, **Internal Affairs** investigates complaints from inmates and members of the public. The Internal Affairs unit also maintains, stores, and inventories evidence, destroys evidence after court adjudication, and stores weapons per court orders in domestic violence cases.

BUDGET HIGHLIGHTS

The Sheriff's Office periodically renegotiates its revenue generating contracts to ensure the County receives competitive reimbursements. The Sheriff's Office Budget highlights include:

- Funding for the Domestic Violence Unit, comprising of four domestic violence deputies and two court advocates, with Sheriff's statutorily reserved civil process fees and grant awards from the Governor's Crime Commission grant.

Sheriff's Office

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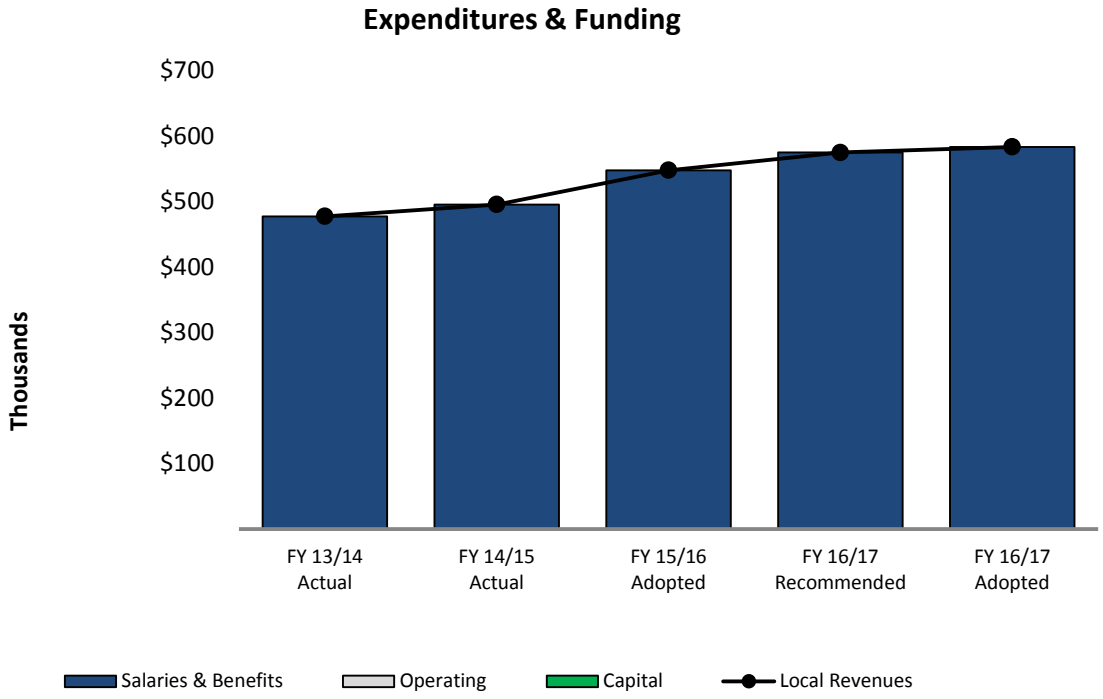
- The Sheriff's Office entered into a contract with a new telephone vendor. The revenue generated by this change has increased our commissions threefold, while simplifying and reducing the charges to family members and others who wish to contact inmates housed in the jail.
- Video visitation has been installed at both the Main Jail and Annex at no cost to the county with the potential bring in additional revenue while ensuring more opportunities for family members and others to have virtual visits with inmates.
- We now offer inmates enriched text messaging which is similar to basic text, only e-mail. This as well should generate revenue.
- A request for funding for digitizing gun permits records.
- Funding to improve and upgrade the storage of video footage captured in the jail.
- A request to purchase body cameras and associated hardware and software.

Law Enforcement Special Allowance

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$477,485	$495,597	$547,947	$575,058	$575,058	$583,648	6.52%
Operating	$0	$0	$0	$0	$0	$0	-
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$477,485**	**$495,597**	**$547,947**	**$575,058**	**$575,058**	**$583,648**	6.52%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$477,485	$495,597	$547,947	$575,058	$575,058	$583,648	6.52%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$477,485**	**$495,597**	**$547,947**	**$575,058**	**$575,058**	**$583,648**	6.52%



Law Enforcement Special Allowance

DEPARTMENT SUMMARY

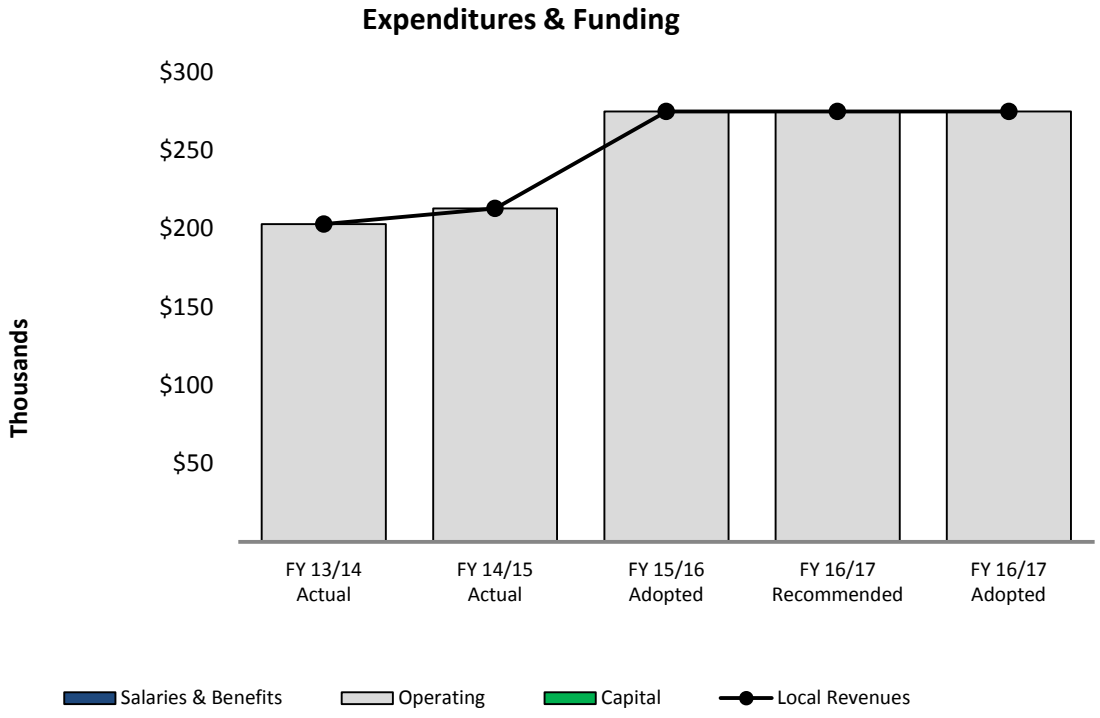
Funds in this account are supplements paid to retired certified law enforcement personnel who meet certain requirements as set forth by the North Carolina General Assembly. This supplement is offered to retired certified law enforcement officers who are not yet 62 years of age, but have at least 30 years of creditable service, or are at least 55 years of age with at least five years of creditable service. Those supplements end once an individual becomes eligible for Social Security.

BUDGET HIGHLIGHTS

Thirty-five individuals will receive the Law Enforcement Special Allowance. The overall budget has increased $35,701 or 6.52%.

Juvenile Detention Home

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$203,008	$213,012	$275,000	$275,000	$275,000	$275,000	0.00%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$203,008**	**$213,012**	**$275,000**	**$275,000**	**$275,000**	**$275,000**	0.00%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$203,008	$213,012	$275,000	$275,000	$275,000	$275,000	0.00%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$203,008**	**$213,012**	**$275,000**	**$275,000**	**$275,000**	**$275,000**	0.00%



Juvenile Detention Home

DEPARTMENT SUMMARY

The State of North Carolina operates the Juvenile Detention Home, which provides temporary care of juvenile offenders between the ages of eight and eighteen. The amounts included in this account represent the County's share of expenses for Gaston County juveniles housed in the detention home.

BUDGET HIGHLIGHTS

The cooperative agreement regulating the county's portion of the juvenile detention home remains flat.

Emergency Management

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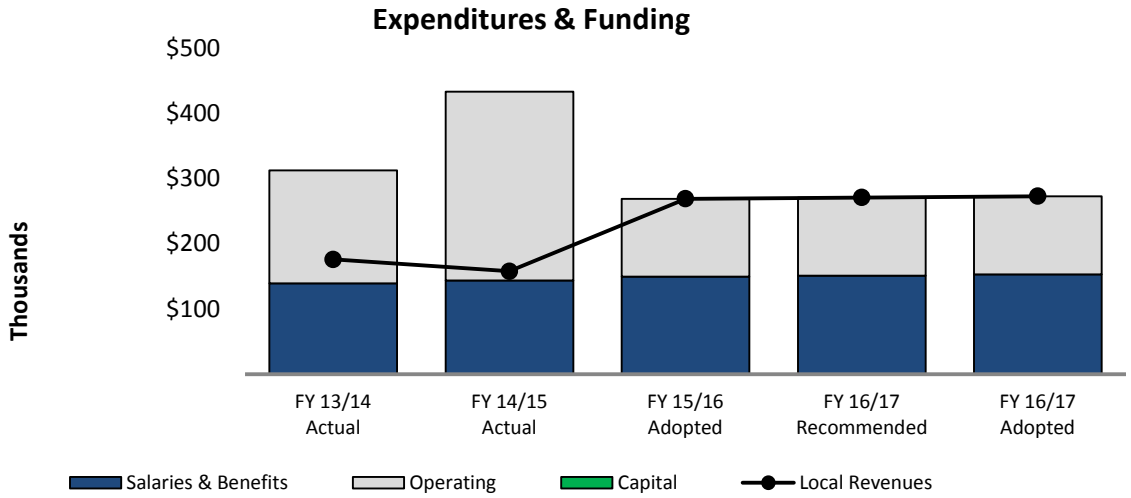
DEPARTMENT MISSION

The mission of the Gaston County Office of Emergency Management is to plan and prepare for natural and man-made disasters and emergencies that could happen in Gaston County and to coordinate with other government entities, coordinate county and municipalities' efforts for joint response to regional disasters and emergencies and to establish and manage an organized effort to quickly respond and recover from such disaster and emergencies using the four phases of Preparation, Mitigation, Response, and Recovery. Emergency Management is mandated by GS-166A and Chapter 5 of the Ordinances of Gaston County.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$139,263	$143,845	$149,354	$151,332	$150,945	$152,812	2.32%
Operating	$173,005	$289,221	$119,651	$117,946	$119,971	$119,971	0.27%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$312,268**	**$433,065**	**$269,005**	**$269,278**	**$270,916**	**$272,783**	1.40%
SOURCES OF FUNDS							
Federal	$0	$76,136	$0	$0	$0	$0	-
State	$76,434	$79,208	$0	$0	$0	$0	-
Local	$175,835	$217,720	$269,005	$269,278	$270,916	$272,783	1.40%
Other	$60,000	$60,000	$0	$0	$0	$0	-
TOTAL	**$312,268**	**$433,065**	**$269,005**	**$269,278**	**$270,916**	**$272,783**	1.40%



Emergency Management

Tommy Almond ● Emergency Management Administrator ● Tommy.Almond@gastongov.com

DEPARTMENT SUMMARY

- Maintain and update the Emergency Operations Plan (EOP)
- Conduct risk assessments to determine threats and impacts
- Maintain the County's nuclear response capabilities due to being within 10 miles of 2 nuclear power generation stations
- Maintain meeting all objectives for the County in the Emergency Management Performance Grant (EMPG) which brings funding back into the County
- Conduct educational and or training programs on preparedness and awareness
- Review Emergency Preparedness Plans for businesses and service providers
- Maintain the readiness of the Emergency Operations Center (EOC)
- Respond to incidents as requested by field command to ensure and or assist cleanup of contaminated property
- Assist with maintaining the Hazard Mitigation Plan, a State and Federal mandate
- Maintain the Local Emergency Planning Committee and SARA Tier II Chemical Reporting program
- Maintain the Federal and State's Homeland Security Programs to meet all possible objectives
- Represent the County on regional Homeland Security committees such as USAI and DPR Regional Preparedness
- Assist agencies and the public and businesses with planning and preparedness

BUDGET HIGHLIGHTS

FY17 Adopted Budget reflects an increase of $3,778 over the FY 2016 Adopted Budget.

GOALS

To ensure the Emergency Operations Plan (EOP) and all related plans are up to date and approved.
To maintain and update the Nuclear Response Plan and all related documents yearly.
To maintain an approved Hazard Mitigation Plan (HMP).
To complete all requirements of the Emergency Management Performance Grant (EMPG).
To enhance public awareness efforts to broaden public knowledge of risks, threats, and protective measures.
To provide assistance to the public and other entities with review Emergency Action Plans or similar document and respond as needed to incidents in the field.
To represent and provide speaker(s) and or information upon request from the public, businesses or our State and Federal partners

Emergency Management

Tommy Almond ● Emergency Management Administrator ● Tommy.Almond@gastongov.com

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
# Of E.M. Calls	17	17	16	4
# Of Meetings Attended Representing GC	99	91	93	27

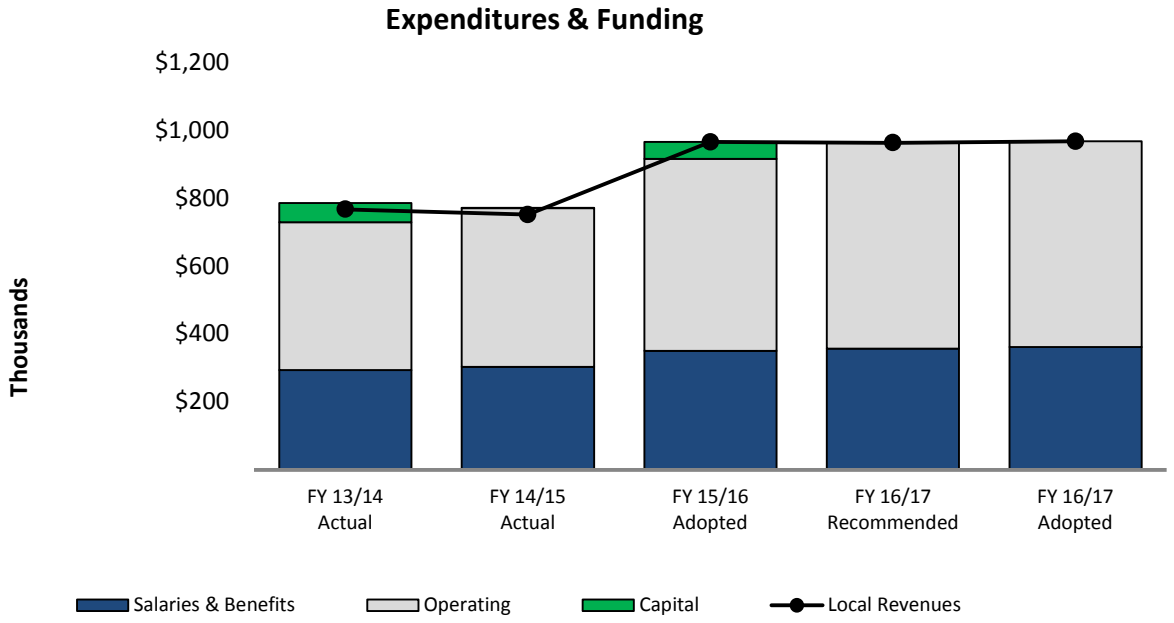
Fire Marshal

Eric Hendrix ● Fire Marshal ● ehendrix@gcps.org

DEPARTMENT MISSION

The mission of the Gaston County Fire Marshal's Office (FMO) is to reduce the loss of life and property due to fire, through code enforcement, investigation, public fire prevention education, engineering practices, and suppression coordination efforts. We aim to provide excellence in customer service by being accommodating, providing the utmost in honesty, integrity, and kindness, while treating our customers as family.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$293,684	$303,156	$350,672	$356,426	$356,632	$361,244	3.01%
Operating	$435,630	$467,280	$565,077	$580,176	$606,438	$606,438	7.32%
Capital	$56,904	$370	$50,000	$0	$0	$0	-100.00%
TOTAL	**$786,218**	**$770,806**	**$965,749**	**$936,602**	**$963,070**	**$967,682**	0.20%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$767,027	$751,825	$965,749	$936,602	$963,070	$967,682	0.20%
Other	$19,191	$18,981	$0	$0	$0	$0	-
TOTAL	**$786,218**	**$770,806**	**$965,749**	**$936,602**	**$963,070**	**$967,682**	0.20%



Fire Marshal

Eric Hendrix ● Fire Marshal ● ehendrix@gcps.org

DEPARTMENT SUMMARY

Services provided by the Fire Marshal's Office can be categorized into five basic areas. These areas include 1) conducting state mandated fire inspections and enforcement of the NC Fire Code to find and reduce fire hazards in various public occupancies, 2) conducting fire origin and cause investigations to determine how fires are started and prevent their recurrence while pursuing criminal prosecution of those who intentionally set fires, 3) coordinating fire suppression and homeowner insurance premium reduction efforts through a county-wide fire protection network of fire departments, 4) conducting various fire and life safety education programs to educate the public on how to live more safely, and 5) serving as the departmental back-up for the office of Emergency Management coordinating mitigation, preparedness, response, and recovery efforts for natural and man-made disasters.
2015 Highlights:

- Conducted approximately **1047** fire prevention inspections (w/ PT Inspector vacancy)
- Responded to **185** calls for service
- Conducted **12** fire & life safety programs reaching an estimated **1036** contacts
- Worked w/ Code Enforcement to develop strategy for implementation of electronic plans review for new construction
- Assisted NC OSFM & local FDs w/ 19 individual 9S NCRRSS classification inspections

BUDGET HIGHLIGHTS

Communication equipment maintenance is increasing in FY17 by $28,849, or 8%. However, motor fuels & lubricants decreased $6,011 or 33%.

GOALS

Finalize options for the next generation emergency radio communications equipment platform.

Update / renew contracts for fire inspection services between the municipalities and the County

Update / renew contracts for fire protection services between the municipalities and the County

Assist with upcoming VFD NC Response Rating System Survey re-inspections

Fire Marshal

Eric Hendrix ● Fire Marshal ● ehendrix@gcps.org

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
# Of Inspections	955	1,186	1047	317
# Of Investigations	170	201	185	42
Fire Education Classes Presented	9	9	12	0
Fire Education Contacts	433	720	1036	0

Building Inspections

Brian Sciba ● Building Inspections Director ● Joseph.Sciba@gastongov.com

DEPARTMENT MISSION

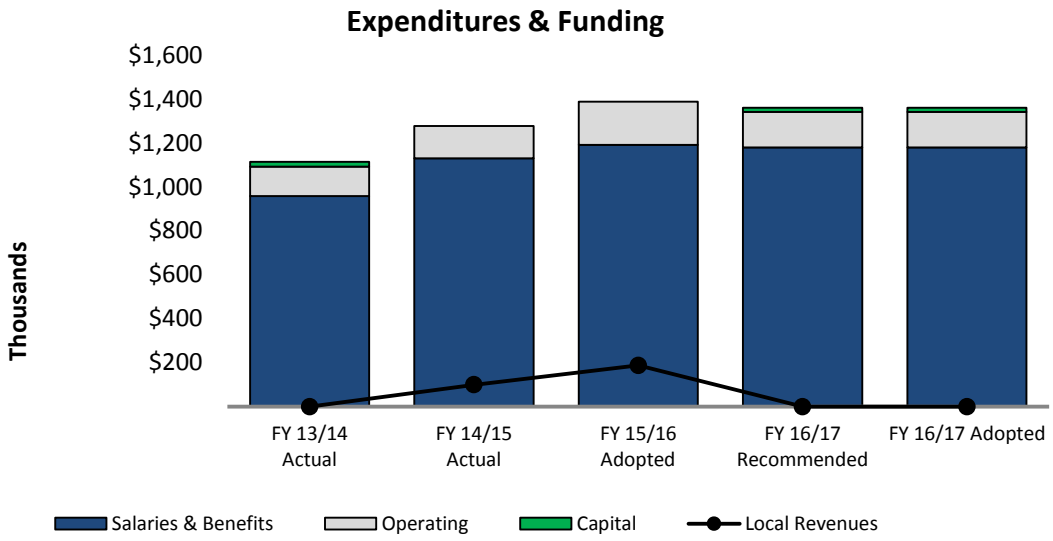
The Gaston County Inspections Department strives to achieve excellence in all facets of building inspection through providing timely, efficient, and thorough building inspections. We are committed to providing quality services to all citizens through innovation, continuous improvement, determination, and excellence in customer service. We believe that through education and cooperation, we can and will build positive working relationships within the building community, consumers, and citizens alike.

Our primary mission is to safeguard the public, promote the health, safety, and welfare of Gaston County through enforcement of the North Carolina Building Code. We believe in equitable treatment for all individuals regardless of circumstances and strive to enforce all building codes in a fair and considerate manner.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$958,079	$1,130,074	$1,192,408	$1,179,067	$1,180,127	$1,180,127	-1.03%
Operating	$134,385	$146,951	$195,963	$154,568	$161,257	$161,257	-17.71%
Capital	$22,877	$0	$0	$19,123	$19,123	$19,123	-
TOTAL	**$1,115,341**	**$1,277,024**	**$1,388,371**	**$1,352,758**	**$1,360,507**	**$1,360,507**	-2.01%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$0	$99,781	$188,371	$0	$0	$0	-100.00%
Other	$1,206,583	$1,177,244	$1,200,000	$1,625,000	$1,360,507	$1,360,507	13.38%
TOTAL	**$1,206,583**	**$1,277,024**	**$1,388,371**	**$1,625,000**	**$1,360,507**	**$1,360,507**	-2.01%

Building Inspections

Brian Sciba ● Building Inspections Director ● Joseph.Sciba@gastongov.com



DEPARTMENT SUMMARY

The Building Inspections Department is responsible for ensuring that all buildings constructed, altered, or maintained in Gaston County meet recognized North Carolina standards for quality and safety. The Department staff is a diverse group of construction experts trained and certified in one or more building trades.

Our recent focus has been on streamlining the permitting process, improving call-response procedures, and increasing the level of communications with customers. Personnel also respond to customer complaints regarding dilapidated structures and work with property owners to maintain neighborhood property values.

As the need for customer communication continues to increase, the Department looks to technology, particularly the Internet, as the means for disseminating information and creating an interactive forum for permit approval. The Inspections department recently reserved the right to www.buildgaston.com and is linking this address to our inspections scheduling site, in an effort to help streamline the process. We also hope that in the year to come, customers are able to submit and pay for single trade permits online.

BUDGET HIGHLIGHTS

The building inspections budget is relatively flat as compared to last year with a few exceptions. There is a 3% salary increase, along with two small capital projects.

FY 2016 Building Inspections was categorized in the General Fund but the General Assembly now requires counties to have a separate account, the Enterprise Fund.

Building Inspections

Brian Sciba ● Building Inspections Director ● Joseph.Sciba@gastongov.com

One project includes new monitors and computers along with Blue Beam electronic plan review software. This new software and hardware will allow building inspections along with the Health Department, Fire Marshal, Erosion Control and Zoning to being taking in plans and applications electronically. This project will have an associated fee which will help cost recovery for the initial startup and also become a future revenue source for the department.

The second capital project will include the replacement of all field inspector mobile computers with hew HP tablets; these mobile devises help us to maintain our productivity and efficiency.

Lastly the budget reflects a change in personnel. We lost an employee due to retirement, that was working as a permit facilitator and we have reclassified that position into an inspector's position. This will help increase field productivity.

GOALS

To provide courteous and efficient building inspections service in order to guarantee excellent customer service.

To ensure consistent enforcement of the North Carolina Building Code in order to promote public safety, reduce re-inspections, and ensure customer and contractor satisfaction.

OBJECTIVES

Reduce the number of re-inspections and complaints as well as verifying field inspectors' work is consistent throughout the county, as well as in accordance with North Carolina Code.

Reduce the number of customer/contractor complaints that are associated with code violations.

Simplify all permit applications so that they are more customer-friendly.

PERFORMANCE MEASURES

	Prior Year Actual			YTD
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016**
Number of Inspections	18,101	18,493	21,528	12,519
Single Family Dwellings	320	361	422	282
Commercial Permits	307	245	256	207
Total Permits Issued	6,074	6,755	7,155	3,312

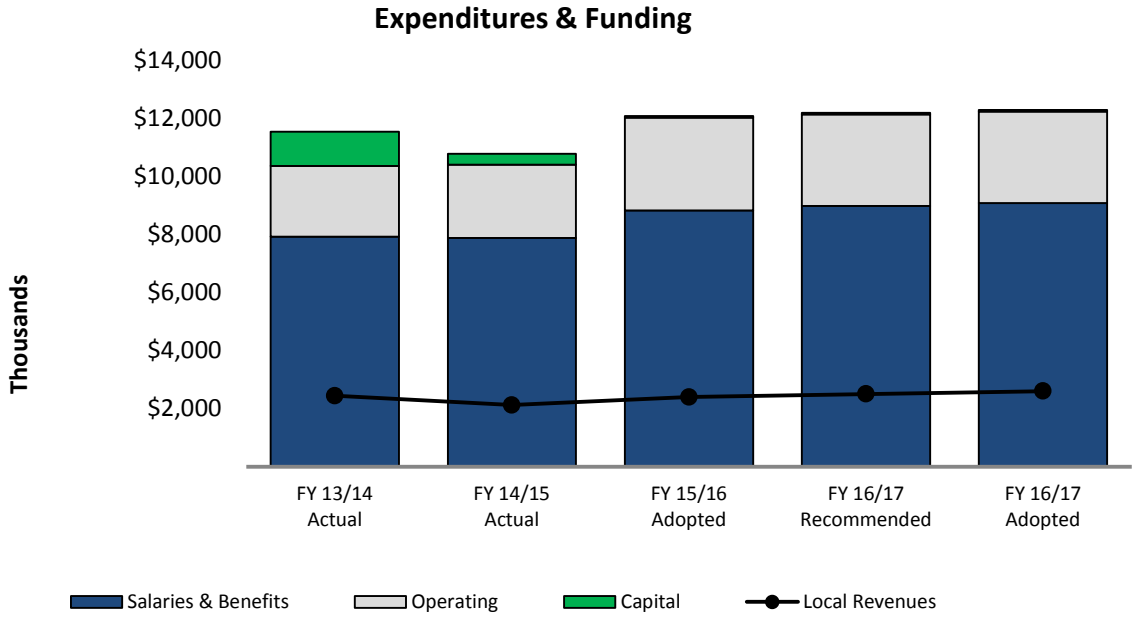
Gaston Emergency Medical Services

Mark Lamphiear ● GEMS Director ● Mark.Lamphiear@gastongov.com

DEPARTMENT MISSION

The mission of Gaston County Emergency Medical Services (GEMS) is to preserve and enhance the quality of life for the residents and visitors of Gaston County by providing superior quality Emergency Medical Services. GEMS is the primary Advanced Life Support EMS agency in Gaston County.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$7,928,974	$7,886,621	$8,836,571	$9,991,842	$8,989,955	$9,090,985	2.88%
Operating	$2,442,811	$2,528,881	$3,197,252	$3,998,116	$3,155,666	$3,155,666	-1.30%
Capital	$1,178,213	$371,360	$60,000	$546,791	$50,122	$50,122	-16.46%
TOTAL	**$11,549,998**	**$10,786,862**	**$12,093,823**	**$14,536,749**	**$12,195,743**	**$12,296,773**	1.68%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$2,449,841	$2,129,359	$2,404,892	$4,847,818	$2,506,812	$2,607,842	8.44%
Other	$9,100,157	$8,657,503	$9,688,931	$9,688,931	$9,688,931	$9,688,931	0%
TOTAL	**$11,549,998**	**$10,786,862**	**$12,093,823**	**$14,536,749**	**$12,195,743**	**$12,296,773**	1.68%



Gaston Emergency Medical Services

Mark Lamphiear ● GEMS Director ● Mark.Lamphiear@gastongov.com

DEPARTMENT SUMMARY

GEMS responds to approximately 42,000 calls per year using Automated Vehicle Locators and a mixed deployment strategy to improve response times within constraining costs. GEMS offsets about 80% of its costs through revenue generation.

Over the past year, we have implemented demand deployment strategies, improved personnel training and patient care equipment, and improved hiring processes to reduce washout and turnover.

In FY 2016, we aim to continue to focus on our basic mission and core competencies by finding and keeping the best people for our job, continuing our ongoing training activities, updating present patient care equipment, and improving the generation of offsetting revenue.

BUDGET HIGHLIGHTS

GEMS personnel costs were budgeted with a 4.5% vacancy rate, a cost savings of $147,464 in Salaries.

Motor fuels & lubricants decreased by $92,705 and Repairs & Maintenance equipment decreased by $44,810.

There are five replacement vehicles budgeted for FY 17: 3 Type I Ambulances, 1 Quick Response Vehicle, and 1 full-size SUV. The lease-purchase of vehicles principal line item increased $206,427.

GOALS

To achieve and maintain high clinical efficiency in the BLS and ALS care and transportation provided to all patients encountered by GEMS personnel.

To provide emergency and non-emergency response for the residents and visitors of Gaston County in order to preserve and enhance the quality of life.

To provide customer responsive emergency and non-emergency service for the residents and visitors of Gaston County in order to preserve and enhance the quality of life.

OBJECTIVES

To achieve and maintain high clinical skills efficiency thresholds according to GEMS Medical Protocols and Standard Operating Procedure (SOPs).

To pursue placement of a GEMS ALS unit on the scene of 90% (or more) of all ALS emergency calls (MPDS Card Levels "C", "D", or "E") in 8:59 or less and incrementally reduce average response times towards a target of 10 minutes.

Gaston Emergency Medical Services

Mark Lamphiear ● GEMS Director ● Mark.Lamphiear@gastongov.com

To obtain and/or maintain an overall customer care satisfaction survey rating of 90%.

To maintain a 100% success rate for the performance of chest decompressions and cricothyroidotomy.

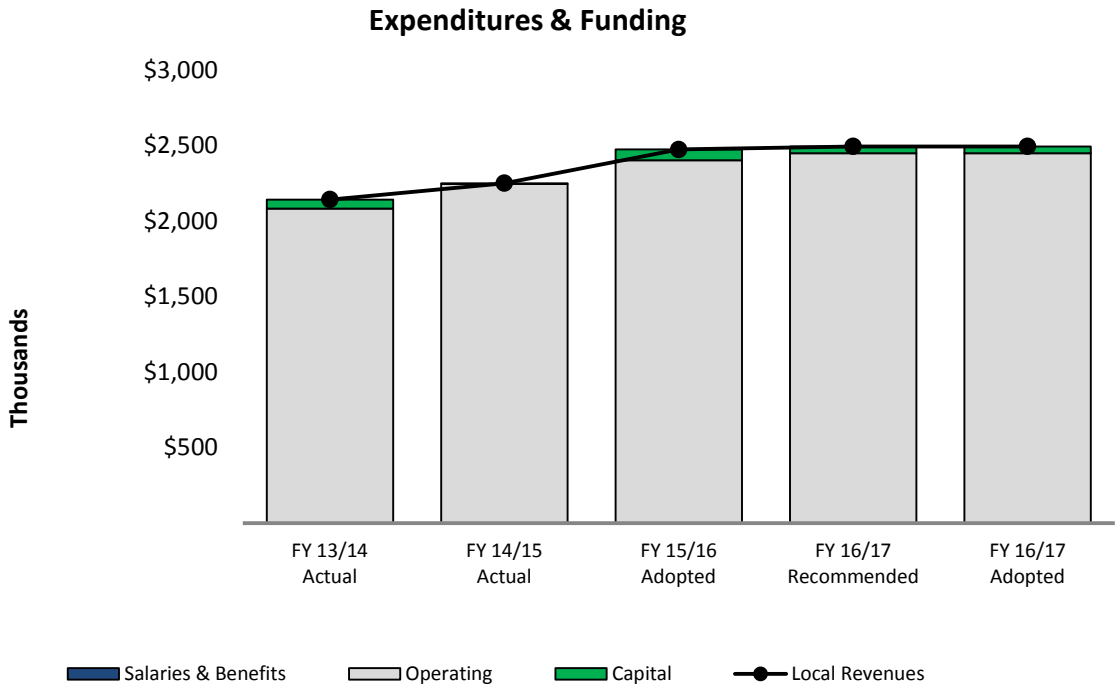
To maintain an overall 90% score on compliance with operational procedures and medical protocols.

PERFORMANCE MEASURES

Indicator	FY 2013	FY 2014	FY 2015	FY 2016 YTD
Average Response Time (minutes)	10:01	10:10	10:31	10:42
Fractile Response Time % (Under 8:59)	45%	44%	45%	45%
Chute Time	1:05	1:05	1:12	1:13
# Of Dispatches	36,961	39,714	42,517	26,357
# Of Transports	19,435	18,783	17,752	11,103
Occurrences –				
All Units On Call, No Units Available	724	872	961	661
% Customers Satisfied	92%	93%	91%	88%

Rescue Squads

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$2,083,530	$2,247,134	$2,403,977	$2,748,574	$2,450,556	$2,450,556	1.94%
Capital	$59,536	$3,700	$70,875	$93,575	$43,737	$43,737	-38.29%
TOTAL	**$2,143,066**	**$2,250,834**	**$2,474,852**	**$2,842,149**	**$2,494,293**	**$2,494,293**	0.79%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$2,143,066	$2,250,834	$2,474,852	$2,842,149	$2,494,293	$2,494,293	0.79%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$2,143,066**	**$2,250,834**	**$2,474,852**	**$2,842,149**	**$2,494,293**	**$2,494,293**	0.79%



Rescue Squads

DEPARTMENT SUMMARY

The four Rescue Squads are primarily staffed with paid personnel, and supplement the county's emergency response capabilities by handling some of the Basic Life Support calls and transports.

BUDGET HIGHLIGHTS

The County Garage did not recommend the replacement of any Squad ambulances for FY 17

General Liability Insurance increased for the Rescue Squads $66,244. This is calculated based on the number of personnel involved, the number of vehicles, the amount of time said vehicles are on the road, and the general risk involved in the activities undertaken.

There is $31,683 budgeted for a bariatric stretcher and 100 backboards with straps.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Dispatches	39,930	38,888	38,222	23,132
# Of Transports	10,400	10,818	11,693	7,496

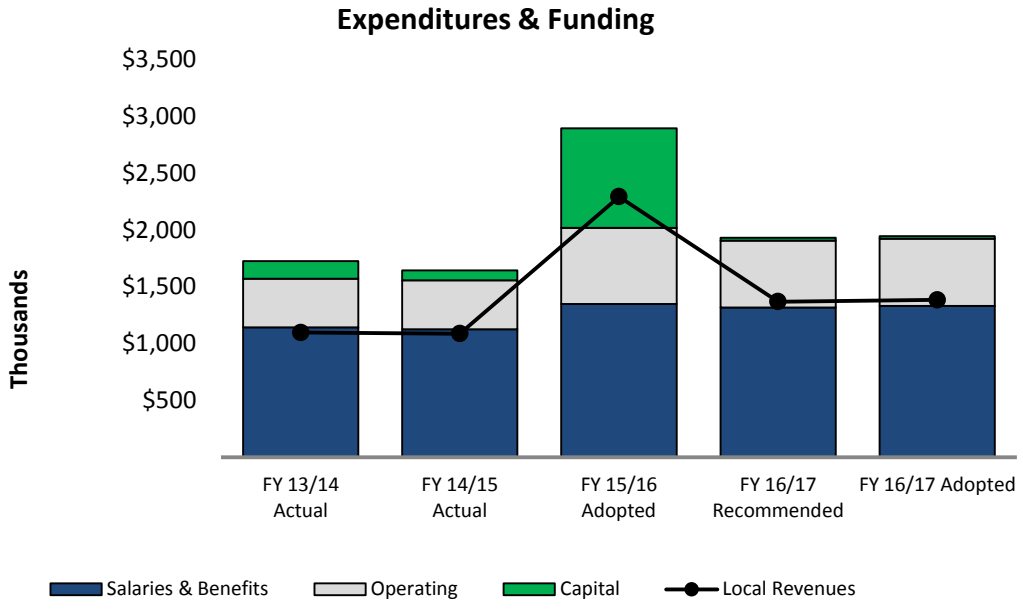
Animal Care and Enforcement

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT MISSION

The mission of the Animal Care and Enforcement Division of the Gaston County Police is to enhance the health and safety of all citizens and to insure proper care and treatment of animals, through animal-related services which reflect our professionalism and concern for both responsible pet ownership and the public in general.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$1,144,021	$1,128,112	$1,349,116	$1,318,035	$1,318,092	$1,333,267	-1.17%
Operating	$427,123	$430,914	$672,355	$593,675	$590,932	$590,932	-12.11%
Capital	$155,954	$87,711	$877,500	$24,000	$24,000	$24,000	-97.26%
TOTAL	**$1,727,098**	**$1,646,737**	**$2,898,971**	**$1,935,710**	**$1,933,024**	**$1,948,199**	-32.80%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$3,692	$0	$0	$0	$0	$0	-
Local	$1,097,541	$1,088,801	$2,294,861	$1,935,710	$1,370,694	$1,385,869	-39.61%
Other	$625,865	$557,936	$604,110	$0	$562,330	$562,330	-6.92%
TOTAL	**$1,727,098**	**$1,646,737**	**$2,898,971**	**$1,935,710**	**$1,933,024**	**$1,948,199**	-32.80%



Animal Care and Enforcement

Joseph Ramey ● Chief of Police ● jramey@gcps.org

DEPARTMENT SUMMARY

The Animal Care and Enforcement Division is responsible for administering a comprehensive animal program throughout the County, inclusive of all municipalities. The Division is comprised of three (3) sections, each with unique duties and responsibilities. The administrative section performs specialized clerical work involving the billing and collection of fees, maintains a database of pet owner and vaccination information and processes citizen requests for County pet licenses, adoptions, owner reclaims and Placement Partner claims of sheltered animals. The kennel section is responsible for the intake, housing, care, medical treatment and disposal of animals at the Shelter, as well as the custodial maintenance and inventory control of the facilities and grounds and providing customer service for prospective adopters, Placement Partners, and general questions. The Field Operations section patrols the County and responds to citizen calls for service, enforcing various State Laws and local ordinances relating to pet ownership, animal nuisance, animal cruelty, dangerous or wild animals, exotic pets, animal bites, rabies suspects, livestock, farm animals and wildlife.

Major Accomplishments

- Development of protocol for the medical care of animals in the shelter
- Development of social media presence with updated Divisional website, Facebook page and Instagram account
- Increasing Placement Partner team with 1 part time employee and 1 volunteer
- Begin community outreach through grade school presentations, adoption events, and community events
- Begin fundraising programs with WoofTrax®, GCACE calendar sales, private donations, and receiving a Walmart grant.
- Renovation of shelter flooring and development of a new cat building
- Achieved an annual euthanasia rate of 32% and live release rate of 62%
- Decreased animal intake by 532 through limited intake hours for owner surrender, increasing efforts to identify pet owners found running at large, and eliminating active trapping of stray cats.
- Revised the animal trap policy
- Initiated court preparation training through the District Attorney's Office
- Development of a field training officer program with policy and procedures that parallel GCPD

New Initiatives

- Increase community education initiatives to include monthly adoption events at Southern States Cooperative, Dallas NC, increase grade school presentations, programs in cooperation with the Gaston County Public Library system.
- Maintain an annual euthanasia rate below 35% and increase the live release rate by 5% through improved Placement Partner efforts and adoption programs
- Develop and complete community satisfaction survey
- Develop an annual compassion fatigue program for staff.
- Increase proactivity of Specialists to include community awareness and directed enforcement
- Initiate process to digitize civil citations and report forms

Animal Care and Enforcement

Joseph Ramey ● Chief of Police ● jramey@gcps.org

BUDGET HIGHLIGHTS

- An additional $15,000 requested for the purchase of Pet Point animal welfare software to improve the efficiency of daily operations and to improve our compliance of the Animal Welfare Act guidelines set by NC Department of Agriculture & Customer Service.
- An additional $9,000 for the purchase of an industrial washing machine to meet the requirements of the NC Dept. of Agriculture & Customer Service-Animal Welfare Division-Animal Welfare Act guidelines (02 NCAC 52J .0207 SANITATION) required by all animal shelters.
- An additional $800 for community outreach/educational supplies to improve the Divisions ability to ensure proper animal care and citizen safety as it pertains to the Animal Care and Enforcement Division. The increase in Capital funding in FY 2016 is the purchase of land to construct a new animal care facility.

GOALS

The long term goals for the Animal Care and Enforcement Division include better protection of our citizens from the threat of animals by reducing call backlogs and faster response time to citizen calls for service. Additionally, the Division seeks to be accepted and recognized more as a source of animal related information and an adoption facility, striving to increase the volume of live animal placement and working to decrease owner surrender of pets through proactive measures in the community. Updated goals are to expedite field responses to dangerous animal calls, in order to better protect citizens from the threat of animals. Secondly, the Division aims to continue to provide a safe shelter for stray animals, while meeting State regulations and ensuring the humane and contemporary treatment of animals.

OBJECTIVES

- Improve the initial response times to reports of dangerous animals to less than thirty-six minutes.
- To reduce the volume of dangerous animal calls by 8% from 1300 to a target of 1196 or lower.
- Maintain animal live release at least 62% to include owner reclaims, animal adoptions and Placement Partner claims.
- Provide professional customer service to entire community.

Animal Care and Enforcement

Joseph Ramey ● Chief of Police ● jramey@gcps.org

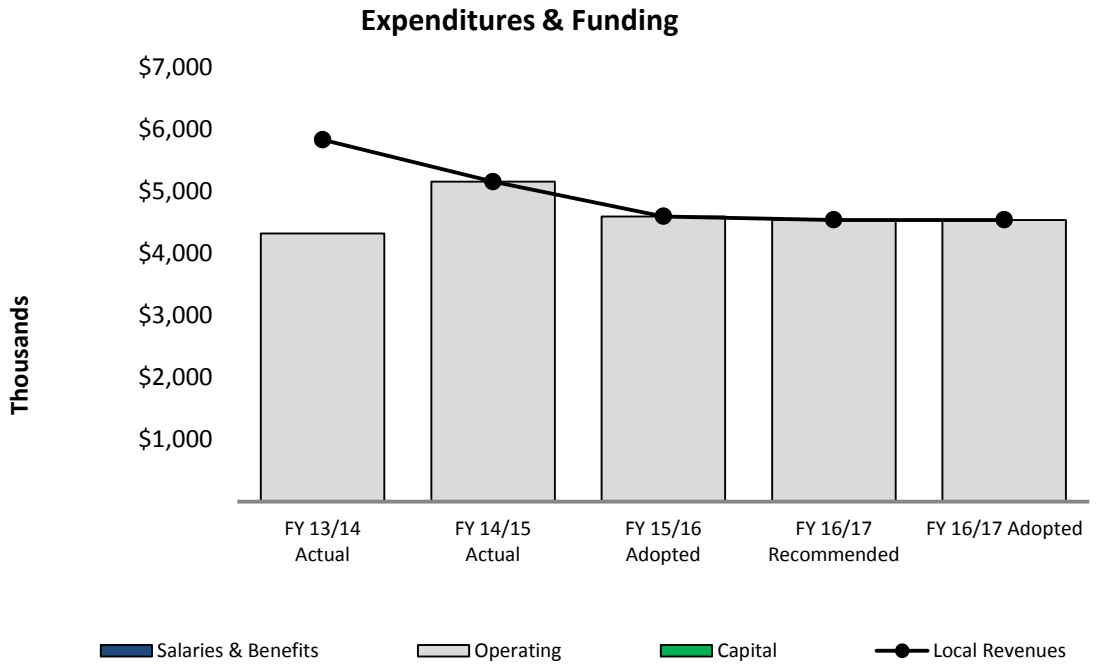
PERFORMANCE MEASURES

	Prior Year Actual				
Indicator	**FY 2012**	**FY 2013**	**FY 2014**	**FY 2015 YTD**	**FY 2016 YTD***
Calls Answered	21,345	19,722	18,863	16,110	10797
Animal Placement	4,317	3,881	4,120	2,783	1867
Animal Intake	7,511	6,737	6,695	4,611	2957
Animal Euthanasia	3,057	2,680	2,428	1,726	996

*Numbers reflect up to March 18 for Animal placement, intake and euthanasia. Call answered reflect up to February 29

Volunteer Fire Departments

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$4,324,808	$5,158,746	$4,598,086	$4,554,731	$4,541,012	$4,541,012	-1.24%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$4,324,808**	**$5,158,746**	**$4,598,086**	**$4,554,731**	**$4,541,012**	**4,541,012**	-1.24%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$5,833,296	$5,158,746	$4,598,086	$4,554,731	$4,541,012	4,541,012	-1.24%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$5,833,296**	**$5,158,746**	**$4,598,086**	**$4,554,731**	**$4,541,012**	**4,541,012**	-1.24%



Volunteer Fire Departments

DEPARTMENT SUMMARY

Citizens within the unincorporated areas of Gaston County are provided fire protection and emergency services by seventeen (17) different Volunteer Fire Departments. Ad valorem taxes paid by citizens in their respective jurisdictions provide funds for these districts. The tax rates vary depending on the property in each district and each department's budget.

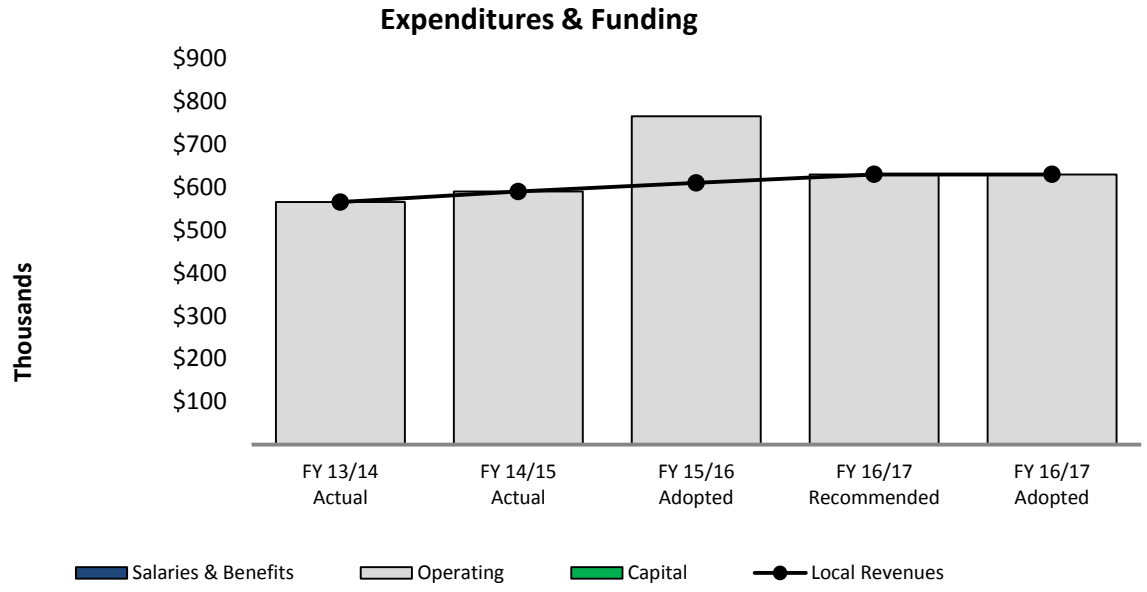
Fire District	FY 2015-2016 Adopted Tax Rate	FY 2016-2017 Adopted Tax Rate	% Change
Agricultural	$0.063	$0.073	15.87%
Alexis	$0.090	$0.090	-
Chestnut Ridge	$0.084	$0.084	-
Chapel Grove	$0.105	$0.105	-
Community	$0.100	$0.100	-
Crouse	$0.074	$0.074	-
East Gaston	$0.084	$0.084	-
High Shoals	$0.103	$0.103	-
Hughs Pond	$0.101	$0.101	-
Lucia	$0.105	$0.105	-
New Hope	$0.088	$0.088	-
Ranlo	$0.084	$0.074	-11.90%
Spencer Mountain	$0.080	$0.080	-
Long Shoals	$0.103	$0.103	-
South Gastonia	$0.105	$0.105	-
South Point	$0.064	$0.050	-21.88%
Tryonota	$0.084	$0.084	-
Union Road	$0.077	$0.077	-
Waco	$0.073	$0.073	-
Lowell	$0.050	$0.074	48.00%

BUDGET HIGHLIGHTS

Two (2) departments have adopted tax rate increases: Agriculture Center and Lowell. Two (2) departments have adopted tax rate reductions: Ranlo and South Point.

Pretrial Services

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$0	$0	$0	$0	$0	$0	-
Operating	$565,546	$590,355	$765,628	$630,355	$630,355	$630,355	-17.67%
Capital	$0	$0	$0	$0	$0	$0	-
TOTAL	**$565,546**	**$590,355**	**$765,628**	**$630,355**	**$630,355**	**$630,355**	-17.67%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$155,273	$0	$0	$0	-100.00%
Local	$565,546	$590,355	$610,355	$630,355	$630,355	$630,355	3.28%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$565,546**	**$590,355**	**$765,628**	**$630,355**	**$630,355**	**$630,355**	-17.67%



DEPARTMENT SUMMARY

ACPP, Inc. is a contract service provider for inmates housed in the Gaston County jail. ACPP has three divisions: pre-trial services, sentencing services, and the criminal justice partnership. Within those divisions, several programs operate together to provide non-duplicated services to clients at every stage of the legal system process.

Pretrial Services

At the time of arrest, Pretrial Services provides early intervention and treatment alternatives to jail for the people who have been accused of non-violent crimes. At the court stage, Sentencing Services evaluates the client using psychological and risk need instruments to develop sentencing options for treatment, education, and employment for the court to use at sentencing. After sentencing, the Criminal Justice Partnership provides the Restorative Justice Center where clients can receive outpatient drug and alcohol treatment and counseling, participate in classes that lead to a General Educational Development equivalency certificate (GED), be assisted in employment placement, and be referred to other agencies for special needs services.

The program has the ability to track and monitor clients in conjunction with the Gaston County Probation Office for up to five years. For offenders who remain in the Gaston jail awaiting trial, ACPP provides drug/alcohol education and counseling, mental health services and Moral Recognition Therapy. The programs are provided free of charge to participants. In fiscal year 2011-2012, 4,123 unduplicated individuals were served in Gaston County.

The collaboration between ACPP, Inc., the Court System, the District Attorney's Office, and the Sheriff's Office has been instrument in preventing the need to expand the jail. The estimated cost of increasing the size of the jail ranges between $7.8 million for Phase I and $72 million for Phase II, with operating costs expected between $700,000 and $9.5 million respectively.

BUDGET HIGHLIGHTS

The $135,273 decrease in funding is due to the fact that new equipment was purchased last year.

Support Services

Support Services are the behind the scenes activities that sustain the functions of most other county departments. These services include data processing, computer support, telephone system maintenance, building, grounds, and vehicle maintenance, client transportation, and printing services.

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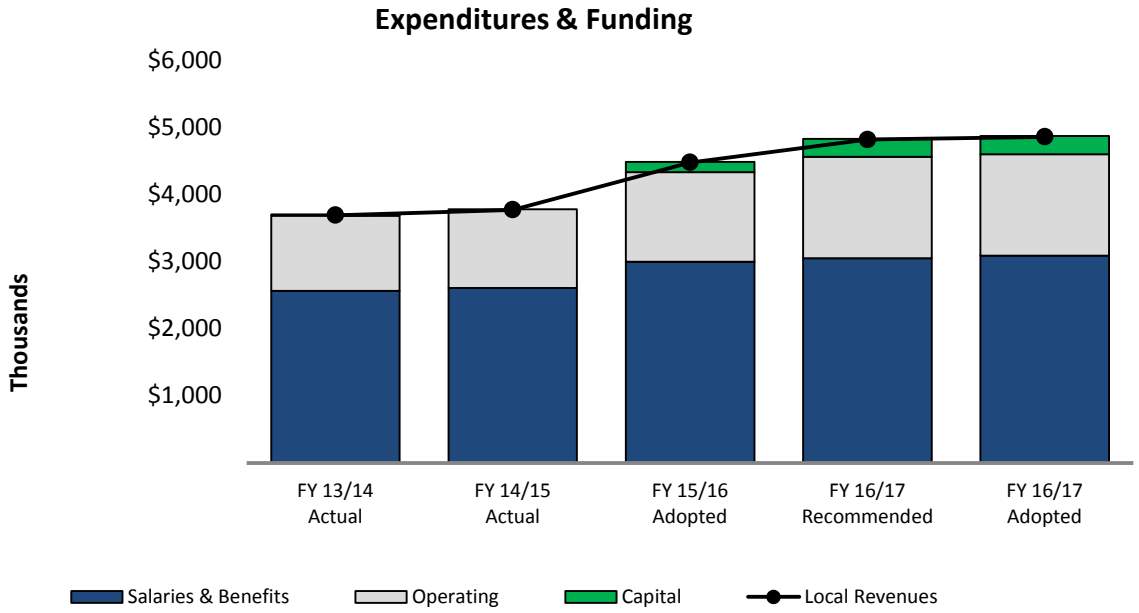
Information Technology

Jeff Brittain ● Chief Information Officer ● Jeff.Brittain@gastongov.com

DEPARTMENT MISSION

To ensure that County data and voice services are secure, accurate, available, and recoverable in order to enable County departments to better serve the County's citizens in the most cost effective and efficient manner possible.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$2,566,628	$2,609,458	$3,004,890	$2,965,705	$3,055,527	$3,095,679	3.02%
Operating	$1,125,393	$1,177,324	$1,336,134	$1,718,884	$1,511,270	$1,511,270	13.11%
Capital	$18,500	$0	$152,400	$255,000	$270,000	$270,000	77.17%
TOTAL	**$3,710,521**	**$3,786,781**	**$4,493,424**	**$4,939,589**	**$4,836,797**	**$4,876,949**	8.54%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$3,696,396	$3,775,985	$4,482,461	$4,939,589	$4,824,834	$4,864,986	8.53%
Other	$14,125	$10,796	$10,963	$0	$11,963	$11,963	9.12%
TOTAL	**$3,710,521**	**$3,786,781**	**$4,493,424**	**$4,939,589**	**$4,836,797**	**$4,876,949**	8.54%



Information Technology

Jeff Brittain ● Chief Information Officer ● Jeff.Brittain@gastongov.com

DEPARTMENT SUMMARY

Gaston County Information Technology provides technology support for all county departments.

Applications

- Provide support and maintenance for over 120 computer application systems, including several mission critical applications such as Budget, Finance, Payroll, Tax Assessment/Collections, Electronic Records Management and Workflow, Patient Care, Permitting, Inspections, etc.
- Propose new software and technology solutions based on departmental requests or County needs to promote efficiency and productivity
- Evaluate system benefits to be gained, such as staff productivity and efficiency, lower operating costs, and/or anticipated increases in services to the public
- Facilitate software procurement from determining feasibility, impact on resources, ensure a good business and technical fit, security assessment, training, and implementation
- Design, develop, and implement application systems, queries, and reports
- End-to-end database administration, including security management, configuration management, performance tuning, and future planning
- Provide technical approval for acquisition of third party applications software

GIS

- Administer core GIS systems including installation and configuration, all data, software and architecture
- Provide GIS development and support to other departments
- Design, develop and support GIS PC and web-based applications
- Support new methods of dispensing GIS data to the public and other agencies
- Provide GIS application training to end users and the general public

Telecommunications

- Ensure the County's voice and telecommunications needs are effectively met
- Provide support and maintenance for all the County's phones including support for 48 phone switches at 17 sites
- Provide management oversight of telephone company vendors
- Install and support voice mail
- Manage the design and support of call menu systems and distribution
- Cell phone procurement and management

Operations

- Act as custodian of all data residing in the County's two AS/400's; ensure timely backups (on and off-site) and real-time replication to DR site
- Provide technical approval for the acquisition of all IT related hardware, desktop, and operating system software and contractual services

Information Technology

Jeff Brittain ● Chief Information Officer ● Jeff.Brittain@gastongov.com

- Maintain the data center for economy and efficiency
- Ensure that County computer resources are effectively managed
- Provide a staffed and professional service-desk to track requests
- Maintain inventory of all of the County technology assets

- Ensure technology users are in compliance with all standards, security policies and procedures
- Dispose of surplus equipment in a responsible manner

PC & Peripherals

- Provide technical support, including installation, troubleshooting, repair, and replacement, for personal computing devices and printers
- Evaluate hardware/software, product lines, and alternate solutions to meet Gaston's ever-increasing technological requirements

Data Networks and Storage

- Enable and administer network connectivity to support access to network-based solutions
- Manage and safeguard Internet access for all County users
- Implement necessary departmental security procedures consistent with the security policies established by the County
- Provide security measures to maintain data integrity, and protect data from loss, misuse, and unauthorized access
- Optimize the use of shared data through efficient management of both wide area and local area networks
- Provide internet access to the public while maintaining a secure and controlled environment
- Optimize storage of data through efficient implementation of both centralized (SAN and NAS) and decentralized (server) systems.
- Support of over 150 Windows servers throughout the County's data network, in a highly virtualized environment
- Support of all virtualized applications for County end-users

Technology Refresh

- Determine life expectancy of Gaston County technology assets
- Project replacement schedule of technology assets, in alignment with functional purposes and budgetary constraints
- Evaluate refresh assignment, determine replacement specifications, quote replacement equipment and services
- Procure and install replacement technology equipment

The shared Gastonia/Gaston County critical systems (CAD, Jail admin, criminal records, etc.) for the public safety departments are supported by the Gastonia IT Department. Other public safety technology needs are met by Gaston County IT. All other County business functions are supported exclusively by Gaston County IT.

Information Technology

Jeff Brittain ● Chief Information Officer ● Jeff.Brittain@gastongov.com

BUDGET HIGHLIGHTS

Gaston County Information Technology's FY17 budget primarily consists of personnel expenses, maintenance/support costs, and a few technology refresh items. We need to begin replacing our aging network infrastructure. This will be a multi-year project. We hope to start at the network core (in the datacenters) and work out into the closets for distribution. Other new projects will revolve around security as we evaluate options for a Security Event and Incident Management solution, and begin looking at stronger remote access tools. The majority of IT staff time will be dedicated to completing current projects and revitalizing our desktop virtualization project, while most application-related staff will be working on the new ERP and Tax systems.

Equipment repairs and maintenance decreased due to rolling annual support costs for the new storage solution into the lease.

Software licenses and support experienced a slight increase as we need to expand our virtualized servers and update our Adobe desktop applications.

Personnel costs are almost flat after 1 employee will transfer to the Library and be replaced with a new, less experienced individual.

GOALS

- Develop and support application systems that improve the customer experience (whether internal or external), increase coworker efficiency, and add value for the end user.
- Provide an adequate and sustainable computing environment for all County personnel.
- Ensure our networks are of sufficient speed and bandwidth to accommodate data movement/access.
- Maintain sufficient storage for all Gaston County data and to ensure that data is secure, available, and its integrity is maintained.
- Align Gaston County I.T. strategies to its business strategies.

OBJECTIVES

- Provide applications on an ongoing basis that are cost efficient, current, user friendly, easily supportable, and improve coworker productivity.
- Support an industry standard refresh cycle for computer systems, network infrastructure components, and communication equipment.
- Perform an annual evaluation of our network, Internet, and other communication lines to ensure they are of adequate size and speed.
- Monitor our storage systems regularly for free space and follow all best practices for security, redundancy, backups, and data loss prevention.

Information Technology

Jeff Brittain ● Chief Information Officer ● Jeff.Brittain@gastongov.com

- Evaluate each project on its merit, value, and alignment with County goals and objectives.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
Service Requests/Trouble Tickets	9,274	10,978	10,092	7,528
Hours Spent On Projects	10,074	9,233	10,266	4,202
Average Hours Monthly Backlog	14,656	16,625	11,941	7,543
# Hours Overtime Worked	1,043	1,042	1,192	1,043

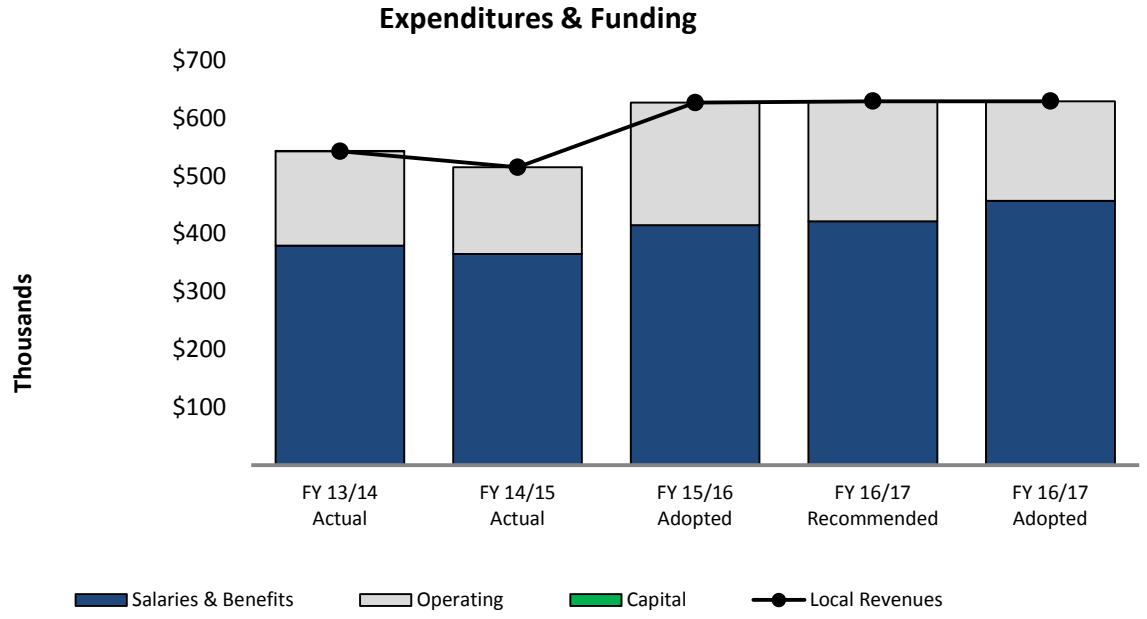
Grounds Maintenance

Cathy Hart ● Parks & Recreation Director ● Cathy.Hart@gastongov.com

DEPARTMENT MISSION

To maintain Gaston County parks and grounds in a clean, orderly, and attractive manner for the safe, enjoyable use by our citizens and guests and to construct, install, and maintain street signs in an efficient and expedient manner.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$379,580	$365,325	$415,110	$424,220	$421,698	$457,056	10.10%
Operating	$163,261	$149,882	$211,772	$229,178	$207,858	$172,500	-18.54%
Capital	$6	$0	$0	$27,705	$0	$0	-
TOTAL	**$542,847**	**$515,207**	**$626,882**	**$681,103**	**$629,556**	**$629,556**	0.43%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$0	$0	$0	$0	$0	$0	-
Local	$542,847	$515,207	$626,882	$681,103	$629,556	$629,556	0.43%
Other	$0	$0	$0	$0	$0	$0	-
TOTAL	**$542,847**	**$515,207**	**$626,882**	**$681,103**	**$629,556**	**$629,556**	0.43%



Grounds Maintenance

Cathy Hart ● Parks & Recreation Director ● Cathy.Hart@gastongov.com

DEPARTMENT SUMMARY

Gaston County Grounds Maintenance provides comprehensive maintenance services to Gaston County's nineteen parks and thirty-one County ground sites and buildings. Services include athletic field preparation and maintenance, cleaning, trash and debris removal, landscaping, lawn maintenance, trail repairs, turf maintenance, tree maintenance, general repairs, fire ant control, and sidewalk and parking lot repairs. Grounds Maintenance also makes, installs, and maintains street signs in the unincorporated areas of Gaston County.

A major accomplishment this year includes staff installation of irrigation systems at two soccer fields and and two baseball fields at George Poston Park. These projects assist in keeping the athletic fields in good playing condition so we can accommodate the heavy volume of play at the park. Other accomplishments include landscape improvements to the County buildings such as the Highland Health Center, Main Library, and the York Chester Building.

BUDGET HIGHLIGHTS

Continued funding for part-time positions allows the County to keep up with increasing demands for park services on the weekends and holidays.

Increased expenditures include janitorial supplies, due to new restroom facility at Poston Park, and an additional 50 acres of trails opening at Poston Park along the South Fork River.

Increased expenditures in contracted mowing due to re-bidding and addition of new Animal Control facility.

GOALS

To irrigate all athletic fields at George Poston Park in order to provide better turf and playing conditions.

To manage maintenance of County ground sites and parks in an efficient manner to ensure facilities are safe and attractive.

To manage County street sign services.

OBJECTIVES

To manage annual mowing contracts for thirty-one County ground sites and nineteen parks.

To manage tree maintenance for County ground sites and parks.

To provide landscaping, pruning, and mulching services at all County grounds and parks.

Grounds Maintenance

Cathy Hart ● Parks & Recreation Director ● Cathy.Hart@gastongov.com

To respond to all work orders in a timely matter.

To make, repair, and install County street signs in and efficient and expedient manner.

PERFORMANCE MEASURES

	Prior Year Actual				
Indicator	**FY12**	**FY13**	**FY14**	**FY15**	**FY 16YTD**
Trash Bags Removed From Parks	8,291	9,388	11,503	8,894	4,214
Baseball/Softball Fields Infields Drug	1,527	1,459	1,378	1,188	530

Public Works

Ray Maxwell ● County Engineer/Public Works Director ● Ray.Maxwell@gastongov.com

DEPARTMENT MISSION

Print Shop: To provide an efficient and economical in-house printing and mailing service to support all Gaston County departments.

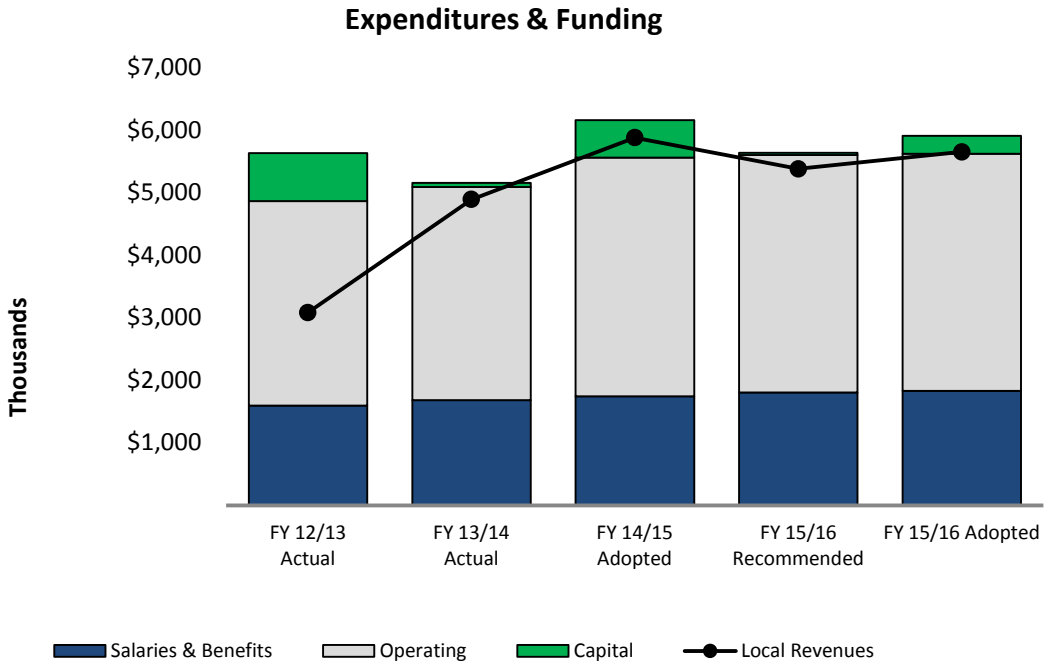
Facilities Management: To provide safe, clean, and well maintained facilities that fulfill the needs of customers, citizens, outside agencies, and Gaston County departments in a cost effective and efficient manner. To perform necessary facility repairs and preventive maintenance as needed in a timely manner. Cost effective and safety measures are a high priority within the Facilities Management Division in providing well maintained County buildings.

Fleet Maintenance: To provide Gaston County departments with cost-effective, friendly, skilled and responsive vehicle repair and maintenance. To assist in the procurement and disposition of the County's vehicle fleet, to maintain an economical fuel purchasing program and to stay current on new hybrid and alternative fuel programs and technology. Continually evaluate the performance as well as cost-effectiveness of the vehicle fleet. To ensure vehicle wreck repairs are performed properly and as economically as possible.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$1,593,020	$1,681,633	$1,742,725	$1,776,595	$1,806,383	$1,827,433	4.86%
Operating	$3,271,532	$3,407,137	$3,816,086	$4,364,076	$3,791,126	$3,791,126	-0.65%
Capital	$767,930	$65,577	$599,000	$119,000	$40,000	$290,000	-51.59%
TOTAL	**$5,632,482**	**$5,154,348**	**$6,157,811**	**$6,259,671**	**$5,637,509**	**$5,908,559**	-4.05%
SOURCES OF FUNDS							
Federal	$0	$0	$0	$0	$0	$0	-
State	$687,323	$254,086	$280,000	$0	$250,000	$250,000	-10.71%
Local	$3,081,410	$4,889,948	$5,877,811	$6,259,671	$5,379,209	$5,650,259	-3.87%
Other	$1,863,748	$10,314	$0	$0	$8,300	$8,300	-
TOTAL	**$5,632,482**	**$5,154,348**	**$6,157,811**	**$6,259,671**	**$5,637,509**	**$5,908,559**	-4.05%

Public Works

Ray Maxwell ● County Engineer/Public Works Director ● Ray.Maxwell@gastongov.com



DEPARTMENT SUMMARY

Print Shop

Prepare print jobs coming from internal departments using Xerox printing equipment Docutech D110 & Docucolor 700. This includes scanning & cleaning up artwork that is sent over through email & courier mail or designing jobs at the customer's request.

Daily print shop operations include: Process printing requests and use binding equipment to finish printed jobs. This includes folding letters, brochures, and newsletters using the Baum Folder; cutting business cards, note pads, and trimming other printed items using the Challenge cutter; drilling holes as needed using the industrial drill; setting and gluing note pads using the SuperPad padding press, ordering copier supplies and paper needed for print jobs by phone and email, placing service calls on equipment needing repair, communicate with contacts from other departments regarding expectation of jobs requested, and request and compare quotes from outside vendors for print jobs that we are unable to complete in-house.

The courier visits county departments daily and picks up and delivers mail, sorts presorted as well as first class mail coming from other county departments, meters all mail through the Pitney Bowes mailing machine, places into mail trays, and takes them to the Post Office. Other duties include requesting postage refills as needed through Pitney Bowes, managing inventory and ordering mailing supplies such as ink, sealer, tape, and certified return receipt forms.

The Print Shop also processes paper supply orders from Gaston County departments, requests pricing from paper vendors, orders, and coordinates delivery outside the Administrative building. All orders requested in the Administrative building are delivered by the Print shop. Distribution to departments as requested is performed once the supply order is placed and received.

Facilities Management

Facilities Management consists of:

- HVAC—heating and air conditioning repair and maintenance for all county buildings
- Carpentry—facility repairs and construction as the need arises.
- Electrical—repair and maintenance of county electrical systems
- Locksmith—repair and/or replace locks, make keys; open files, desks, and doors for employees
- Plumbing—maintain plumbing systems for County Parks, Jails, and all other County buildings.
- Facilities Maintenance is responsible for the repair, maintenance, and operation of over 1,600,000 square feet of buildings.
- Maintenance—moving furniture, delivering paper, picking up items too heavy for employees to transport.
-

Fleet Maintenance

Fleet Maintenance is responsible for:

- Determining departmental vehicle needs and then creating the necessary vehicle specifications. Bidding and receiving all vehicles, service, repairing and maintaining a fleet of approximately 480 vehicles (small sedans to Freightliner trucks for EMS) throughout a 150,000 – 250,000 mile life cycle.
- Monitoring and maintaining Fleet's fuel records. Generating a weekly departmental report for fuel purchases for the County fleet.
- Scheduling and prioritizing daily service & repair needs.
- Maintaining computerized databases for vehicles and equipment tracking of all parts and labor items to maintain accurate record keeping and reporting along with recording detailed mileage and cost reports on all County vehicles.
- Bidding and managing large repairs to outside vendors.
- Bidding and scheduling body shop repairs and services.
- Determining costs associated with aging vehicles, to compare with newer vehicles for replacement purposes.

BUDGET HIGHLIGHTS

The current Budget request will maintain a marginal level of maintenance.
Fleet maintenance requested funds for parts and supplies to repair County vehicles & equipment. The FY17 budget request includes estimated costs to continue ongoing maintenance of existing vehicles and equipment. No new Capital expenditures are requested for operational support within Fleet.

Ray Maxwell ● County Engineer/Public Works Director ● Ray.Maxwell@gastongov.com

There is a $9,000 increase budgeted for facilities management telephone. The increase is being driven by usage and rate increases.

The Heat/Lights/Water/Natural Gas at the courts shows an increase of $56,415.

The print shop budget shows a new expenditure of $8,124. This is for a new Pitney Bowes postage machine, made necessary by a federal mandate.

GOALS

Print Shop To maintain communication with all County employees regarding the Printing Requisition procedures when placing orders so that departments receive them in a timely manner.

To provide high quality printing that supports all County departments in the most effective manner.

Facilities Management

To perform preventive maintenance in a manner that addresses issues prior to failure and reducing reactive work orders, as well as minimizing costs and downtime due to equipment failures.

To provide clean and attractive facilities with an emphasis on quality performance in a cost effective manner.

Fleet Maintenance

To increase efficiency & reduce down time for minor repairs.

Reduce the cost of outside repairs & services.

OBJECTIVES

Print Shop

Have paper vendors submit price lists for stocked items that we order most often to attain the most competitive pricing and therefore reduce the cost of supplies.

Utilize existing inventory in our supply cage at any opportunity rather than purchase new stock at a higher price.

Decrease existing inventory by 10%.

Make the new Printing Requisition available on the intranet so that all County employees can access for printing requests.

List available services the Print Shop offers on the County intranet to keep outsourcing costs down.

Public Works

Ray Maxwell ● County Engineer/Public Works Director ● Ray.Maxwell@gastongov.com

Facilities Management

Survey roof systems to identify damage, deterioration and unfavorable conditions at least once per year.

Determine age and remaining life of each roof system.

Estimate cost replacement of roof system and develop anticipated replacement schedule.

Evaluate Janitorial Contractors' performance and seek ways to reduce costs.

Perform monthly site inspections and survey building tenants for feedback of cleaning services

Meet monthly with Janitorial contractors to discuss inspection results and areas in need of improvements.

Periodically re-bid services for potential cost savings.

Increase preventive work orders while reducing reactive work orders.

Upload at least 25% of the building system assets into the Computerized Maintenance Management System (CMMS) for asset tracking and maintenance evaluation purposes.

Fleet Maintenance

To perform vehicle maintenance within 24-48 hours from receiving vehicle.

PERFORMANCE MEASURES

	Prior Year Actual			
Indicator	**FY 2013**	**FY 2014**	**FY 2015**	**FY 2016 YTD**
# Of Print Shop Jobs	894	1,063	1,389	883
Vehicle Work Orders Processed/Completed	2,426	2,898	3,013	1,969
Work Orders Requested/Completed	7,074	7,182	7,497	5,399
# of Pieces of Mail Processed	222,820	156,496	168,973	144,271

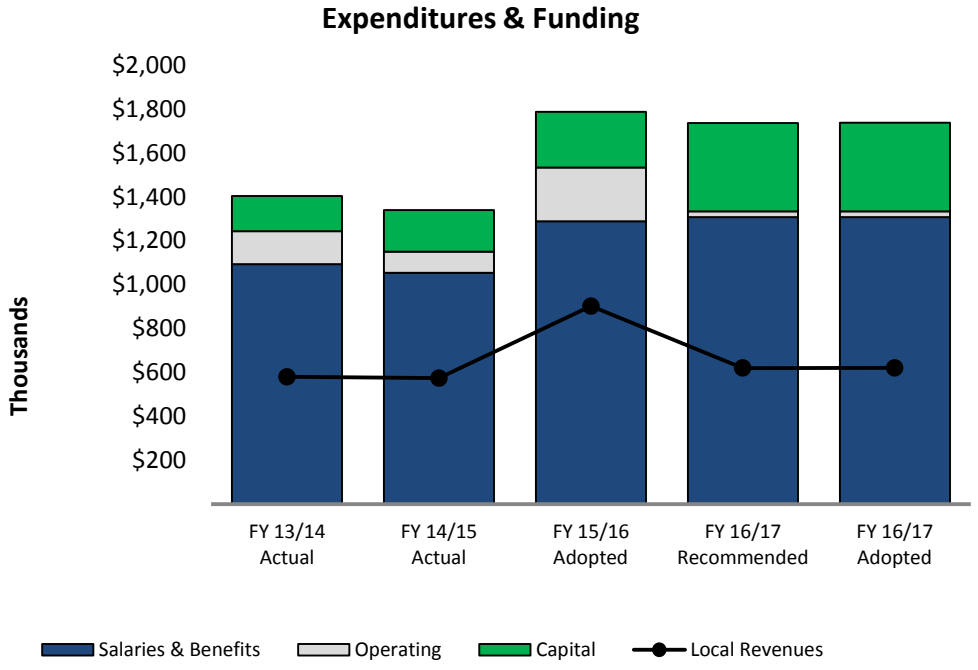
Access/Central Transportation

Cheree Wilson ● Transportation Coordinator ● Cheree.Wilson@gastongov.com

DEPARTMENT MISSION

To enhance the quality of life for the citizens of Gaston County by safely providing timely, efficient, high quality transportation services to the public, elderly and disabled, and human services agencies.

EXPENDITURES	2013/2014 Actual	2014/2015 Actual	2015/2016 Adopted	2016/2017 Requested	2016/2017 Recommended	2016/2017 Adopted	% Change
Salaries & Benefits	$1,094,835	$1,055,483	$1,290,408	$1,299,240	$1,308,942	$1,309,085	1.45%
Operating	$150,138	$95,176	$245,188	$34,255	$25,796	$25,796	-89.48%
Capital	$160,037	$190,793	$253,830	$404,000	$404,000	$404,000	59.16%
TOTAL	**$1,405,009**	**$1,341,452**	**$1,789,426**	**$1,737,495**	**$1,738,738**	**$1,738,881**	-2.82%
SOURCES OF FUNDS							
Federal	$174,935	$174,342	$348,603	$526,028	$526,028	$526,028	50.90%
State	$493,902	$423,881	$388,074	$392,091	$392,091	$392,091	1.04%
Local	$580,011	$574,485	$902,549	$619,176	$620,419	$620,562	-31.24%
Other	$156,161	$168,743	$150,200	$200,200	$200,200	$200,200	33.29%
TOTAL	**$1,405,009**	**$1,341,452**	**$1,789,426**	**$1,737,495**	**$1,738,738**	**$1,738,881**	-2.82%



Access/Central Transportation

Cheree Wilson ● Transportation Coordinator ● Cheree.Wilson@gastongov.com

DEPARTMENT SUMMARY

ACCESS is the transportation clearing house for Gaston County human services agencies that are mandated to provide transportation services. We also provide transportation to the public for a fee. We provide the general public services for those living outside of the City of Gastonia transit routes. ACCESS identifies and arranges the most economical transportation services for all requests.

Planned initiatives for the upcoming fiscal year include:

- Continue to work to improve efficiencies to meet growing demands while maintaining customer service standards set over the past year.
- Continue coordination with Non-Emergency Medicaid Transportation and Senior Transportation to identify areas where billing is disallowed and maintain percentage of trips provided that are non-reimbursable at under 8%.
- Develop and implement policies and procedures around fare collections on all county-owned ACCESS vehicles in order to improve accountability associated with the handling of cash.
- Identifying performance indicators that indicate efficiency, customer service and effective billing and working with the Transportation Advisory Board to improve quality of services in all areas.
- Implement various methods of obtaining customer feedback to improve customer satisfaction.
- Pursuing grant funding to provide additional vehicle technology in efforts to increase efficiency.

BUDGET HIGHLIGHTS

An increase has been requested for the transportation of clients, outside vendors which assist in the transportation of clients ($100,000)

The county decreased the Motor Fuels and Lubricants line due to lower fuel prices ($76,447)

ACCESS received a NCDOT grant to purchase tablets for each vehicle to run RouteMatch. Due to the new technologies and additional support, the Routematch software rental increased ($8,085)

Due to the increase in Non-Emergency Medicaid Transportation and the decrease in disallowed costs, the revenue for ACCESS is projected to increase, therefore reducing the county share ($250,000)

***

Accrual Basis of Accounting: The primary basis of recording assets, liabilities, revenues, and expenses for a government's business-like activities. Under the accrual basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period that they are incurred.

Adopted Budget: The budget formally adopted by the Board of Commissioners for the upcoming fiscal year.

Appropriation: The Board of Commissioner's authorization, per the budget ordinance or a budget amendment, to spend money for a specific purpose.

Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Balanced Budget: According to North Carolina law, a budget is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations.

Basis of Accounting: This refers to the methods that determine when revenues, expenditures, and associated assets and liabilities, are recognized in the government's accounting system and reported in its financial statements.

Board of Commissioners: The elected governing body of a county in North Carolina. Gaston County has a seven member Board of Commissioners.

Bond Rating: A rating that indicates the credit worthiness of a government's debt. The major rating agencies, such as Moody's Investor Service or Standard and Poor's, are responsible for determining a government's bond rating. Governments with favorable bond ratings are able to obtain financing with low interest rates.

Bond: A written promise to repay a specific amount of money with interest within a specific time period, usually long-term.

Budget: North Carolina law defines a budget as a plan for raising and spending money for specified programs, functions, activities, or objectives for a fiscal year.

Budget Amendment: An adjustment to the budget ordinance made by the Board of Commissioners, or, in certain cases, the County Manager.

Budget Message: A message that North Carolina law requires the County Manager to include with his recommended budget. According to the law, the budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy.

Budget Ordinance: The ordinance that the Board of Commissioners adopts that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year.

Capital Improvement: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Improvement Program: A long term plan of proposed capital improvement projects which includes estimated project costs and funding sources.

Certificate of Participation (COP): A form of loan to a government where investors are entitled to a share in the periodic payments made by the government under an installment financing agreement.

Debt Service: According to North Carolina law, the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Department: A basic organizational unit of the county that is functionally unique in its delivery of services. Some departments are divided into divisions.

Expenditures: Money that the government spends.

Fire District: Gaston County's unincorporated areas are divided into twenty volunteer fire districts. Each fire district has its own tax rate, which the Board of Commissioners approves. The tax revenues for each fire district support the volunteer fire department in each district in order to provide fire protection service for county citizens living in unincorporated areas.

Fiscal Year: The period that the government uses for accounting purposes and preparing financial statements. Gaston County's fiscal year starts on July 1 and ends on June 30 of the following year. The phrases "fiscal year 2013-2014," "FY 2013-2014," and "FY 2014" all refer to the period starting July 1, 2013 and ending June 30, 2014.

Function: A group of related departments. For instance, the General Government function includes, among others, the County Manager, Finance, and Human Resources departments.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balance, revenue, and expenditures

Fund Balance: The difference between a fund's assets and liabilities. Fund balance mostly includes cash and investments, but can also include non-spendable items, such as inventories.

GAAP: Generally accepted accounting principles. The standard accounting rules and practices used to record transactions and prepare financial statements.

General Obligation Bond (G.O. Bond): Bonds issued by a government that are backed by the full faith and credit of its taxing authority. The North Carolina Constitution requires voter approval before a local government may borrow money and secure the loan by a pledge of its taxing power.

Intergovernmental Revenue: Money that a government receives from another government. For Gaston County, intergovernmental revenues include grants and other payments from the federal and state governments.

Lease-Purchase Agreement: A loan to a government that is secured by the financed asset and where principal and interest payments are paid back over time.

Long-Term Debt: Debt that will take the county longer than one year to repay.

Modified Accrual Basis of Accounting: Under the modified accrual basis, revenues are recognized in the accounting period when are measurable and available to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Performance Measure: Data used to determine the effectiveness or efficiency with which a department is achieving its goals.

Property Taxes: See **Ad Valorem Taxes**.

Reappraisal: The process of revaluing a jurisdiction's real property in order to ensure property values are listed for property tax purposes at market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years. Also termed **Revaluation**.

Recommended Budget: The budget for the upcoming fiscal year that the County Manager is required, by North Carolina law, to present for consideration to the Board of Commissioners on or before June 1.

Refunding Bond: Bonds issued to refinance existing debt, usually because interest rates have fallen and the county wishes to reduce its debt service payments.

Revaluation: See **Reappraisal**.

Revenues: The income of the county, used to pay for its expenditures.

Tax Rate: The amount of tax levied per $100 of a property's value.

Transfer: A movement of budgeted money from one account to another account within a single department, between departments, or between funds.

Voter-Approved Debt: See **General Obligation Bonds**.

BUDGET ORDINANCE
FISCAL YEAR 2016-2017
GASTON COUNTY, NORTH CAROLINA

BE IT ORDAINED by the Board of Commissioners of Gaston County, North Carolina:

SECTION I. BUDGET ADOPTION 2016-2017. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2016 and ending June 30, 2017, a summary of which (by fund and function) is included as Exhibits I and II herein on pages 5-6. The budget is hereby adopted by fund on a functional basis, except as provided for in Section VII. The County Manager is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2016-2017 Gaston County Budget."

SECTION II. TAX RATE LEVY 2016-2017. There is hereby levied for fiscal year 2016-2017 a tax rate of **87.00** cents per $100.00 of assessed valuation.

SECTION III. PERIODIC FINANCIAL REPORTS. A report comparing budgeted and actual revenues and expenses by object account shall be presented in ten copies, when requested, to the County Finance Officer for each agency or department funded by the County where accounting is not done by the County. The report shall be monthly, unless special circumstances exist in which case the report may be quarterly.

The County Manager shall be notified of any changes in the budget presented to the Board of Commissioners within thirty days of the change by any agency having statutory authority to change its line items. Approved payments may be delayed pending receipt of timely financial information.

SECTION IV. SALARIES. The FY 2016-2017 Gaston County Budget fully funds longevity, and includes a 3% salary increase.

SECTION V. BUDGET OFFICER AND FINANCE OFFICER. In accordance with the Local Government Budget and Fiscal Control Act, the County Manager has prepared a budget which contains a General Fund, a Health Fund, a Public Assistance Fund, Travel & Tourism Fund, a Property Revaluation Fund (funded by transferring current year property tax revenues from the General Fund), an Emergency Telephone System Fund, a Fire District Fund, a Debt Service Fund, a School Debt Service Fund, a Capital Improvements Fund, a Solid Waste Enterprise Fund, and a Self-Insurance Fund. Further, the County Manager is designated as the Budget Officer of the County and the Director of Financial Services is designated as Finance Officer.

As provided by G. S. 159-25 (b), the Board is authorized to require only two signatures on each check or draft that is made on County funds. The signature of the County Manager and the Finance Officer shall be the authorized signatures of the County. The Assistant County Manager shall have signatory authority in the absence of the County Manager and the Finance Officer shall designate signatory authority to a responsible individual on his staff in his absence.

SECTION VI. BUDGET POLICY. It will be the policy of this Board that it will not absorb any reduction in State and Federal Funds. Reducing personnel or program expenditures to stay within the County appropriations is hereby authorized on the basis outlined in the following paragraphs of this section.

This policy is extended to any agency or department that is funded by the County and receives State or Federal money and shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this policy to each agency, which may be affected.

If programs which include State, Federal, and/or any other outside revenues, as well as local funding, are subsequently reduced or cut by the outside funding organization, that portion funded by County revenues will be reduced to maintain its original ratio of local expenditures to State, Federal, or other expenditures. For example, of a $100,000 grant, local funding is $50,000 and Federal/State funding is $50,000. Should the State/Federal grant be reduced by $25,000, then local funds will be reduced by $25,000**,** unless other outside revenues are secured to fully offset the grant reduction. Under no circumstances shall reductions in grants be paid by County dollars, regardless of the source of the funding.

Those recipients of County funds which have a balance at the end of the fiscal year must return those funds to Gaston County, except as otherwise approved by the Board of Commissioners.

SECTION VII. TRANSFERS OF FUNDS BETWEEN OBJECT ACCOUNTS. Line item changes are authorized only with the approval of the Board of Commissioners as required by law, except as provided below. The Budget Officer is authorized to transfer monies in the amount of up to $25,000 from one line item appropriation to another within the same fund and department in accordance with provisions of G.S. 159-15 (except for the Public Assistance Fund, Health Fund, and Solid Waste Fund which will each be considered one department). In compliance with Resolution 2003-321, upon making such transfers, the Manager shall accumulate them to be forwarded to the Clerk to the Board on or before the agenda deadline for the next regular scheduled Board of Commissioners meeting so that said transfers may be placed in the agenda and recorded in the minutes of said meeting. Budget Change Requests included in the agenda are for information purposes and will not be discussed by the Board at the meeting unless a Budget Change Request pertains to a resolution that is on the Board's agenda for that meeting. Nothing in this resolution in any way affects the County Manger's authority to make budget transfers by the amount provided in the Budget Ordinance.

The Budget Officer is authorized to make transfers between departments for certain nondiscretionary accounts for which budget requests are calculated centrally rather than by the department director – specifically, gasoline/diesel fuel; rent equipment; rent of data processing equipment; repairs and maintenance: Buildings; repairs and maintenance: Equipment; vehicle maintenance; telephone and mobile telephone; communications equipment maintenance; heat, lights, and water; janitorial and lawn maintenance services; software rental and licensing fees; lease-purchased vehicles and equipment; motor vehicles; and the central purchases and usage accounts for vehicle parts, tires, gasoline and diesel fuel, central supplies, and postage; and salaries and benefits. The Budget Officer shall also have the authorization to make transfers between accounts for funds appropriated in the Self Insurance Fund. The Budget Officer may make transfers between capital projects within existing funds.

SECTION VIII. OBLIGATIONS FROM THE PRIOR YEAR. As provided by G.S. 159-13 (b), any funds of a capital or operating nature for which bids have been received or contracts executed in previous fiscal years are hereby re-appropriated. All unpaid encumbrances, ongoing projects that are assigned a project number, capital improvement projects, and any other items which have been approved by the Board of Commissioners, such as grants, are hereby re-appropriated and are to be added to this approved budget.

SECTION IX. SCHOOL BUDGET. Current Expense - The Gaston County Board of Commissioners approves an allocation of $45,351,704 for the Gaston County Board of Education. In addition, the Board approves $1,053,114 for School Resource Officers assigned to schools, as well as $65,000 for the Commissioners' School of Excellence.

Capital/Debt Service Funds - The Gaston County Board of Commissioners appropriates $20,035,677 for the school system's FY 2016-2017 capital and debt service needs, to be allocated as follows: $1,227,000 for capital needs and $18,808,677 for debt service.

In addition, the Gaston County Schools are hereby directed to present monthly financial reports to the Board, as outlined in Section III above. Failure to do so could result in funds being withheld until the requested information is provided.

SECTION X. GASTON COLLEGE BUDGET. In accordance with North Carolina General Statute 115D, Gaston County shall provide, based upon the appropriations herein, funds to Gaston College as needed to meet Current Fund and Capital Fund expenditures. The FY 2016-2017 appropriation for Gaston College totals $7,470,155 to be allocated as follows: $4,828,079 for current operating expenses; $697,219 for capital expenses; and $1,944,857 for debt service expenditures.

Reserves for future capital projects shall remain with Gaston County to the credit of Gaston College until requested for payment of duly appropriated obligations. Payment of all capital expenditures shall be made upon presentation of the appropriate invoices to Gaston County.

In addition, Gaston College is hereby directed to present monthly financial reports to the Board, as outlined in Section III above. Failure to do so could result in funds being withheld until the requested information is provided.

SECTION XI. APPROVAL OF DEPARTMENTAL BUDGETS. The Board of County Commissioners does hereby approve the amended budget of each department by the County Manager or as amended by this Board on pages 5-6 herein and as more fully detailed in the document to be finalized per Section I above.

SECTION XII. CAPITAL IMPROVEMENT FUND. Capital Improvement project information will be provided at a later date through an amendment to this budget ordinance. Accordingly, upon Board approval of the amendment, the Finance Director is authorized to make the proper entries to the County's accounting records as of June 30, 2015 to cause the net balance of the appropriate projects to revert to the Capital Improvement Fund's fund balance.

SECTION XIII. FIRE DISTRICTS. The Board of Commissioners by separate resolutions adopted tax rates for fire districts in the County. The amount to be distributed to each fire district in FY 2016-17 is limited to the tax levy based on the approved tax rate. Monthly distributions to the fire districts will be 8.33% of the approved budget beginning in July through November. In December the amount given to the fire districts will be reviewed and reconciled to the amount collected. January through June the fire districts will be distributed the amount collected up to the total approved budget. Should distributions in the second half of the fiscal year exceed the collected amount, distributions will discontinue until the distribution and collected amount is equal.

For all fire districts, any tax receipts collected in excess of the budgeted tax levy shall be retained by the County in an account earmarked for each fire district and will be used as carry forward funds in subsequent years to reduce the districts' budget requests. Interest shall accrue on funds retained for each fire district in an amount proportional to all other funds of the County. Additional appropriations to any fire district must be approved by separate resolution of the Board.

SECTION XV. DESIGNATION OF INSURANCE RESERVES AND AUTHORIZATION FOR EXPENDITURES. The Board of Commissioners approves the designation of unspent funds, from "Insurance" line items (450-000) and account 10-4199-601-000 "Insurance Deductible" into fund balance titled "Designated for Insurance Reserves".

Adopted this the 14th day of June, 2016, to become effective on July 1, 2016.

Exhibit I

GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
REVENUES
FOR THE FISCAL YEAR ENDING JUNE 30, 2017

SOURCES of FUNDS

SOURCES of FUNDS	GENERAL FUND	HEALTH FUND	PUBLIC ASSIST. FUND	TRAVEL & TOURISM FUND	PROPERTY REVAL. FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	FIRE DISTRICT FUND	DEBT SERVICE FUND	SCHOOL DEBT SERVICE FUND	CAPITAL IMPVMNTS. FUND	SOLID WASTE FUND	BUILDING INSPECTIONS FUND	SELF INSURANCE FUND	TOTAL
AD VALOREM TAXES	$ 134,941,500							$ 4,541,012							$ 139,482,512
OTHER TAXES/LICENSES	$ 31,728,153			$ 806,643							$ 920,000	$ 290,000			$ 33,744,796
RESTRICTED INTERGOVERNMENTAL REVENUE	$ 3,443,600	$ 3,302,356	$ 31,271,326							$ 3,081,315		$ 10,000			$ 41,108,597
FEES, LICENSES, PERMITS	$ 2,037,770											$ 4,775,232	$ 1,360,507		$ 8,173,509
SALES & SERVICES	$ 12,093,670	$ 5,685,992	$ 10,700				$ 83,693					$ 1,930,330		$ 21,682,091	$ 41,486,476
E-911 SURCHARGE						$ 736,203									$ 736,203
INVESTMENT EARNINGS	$ 75,000														$ 75,000
MISCELLANEOUS REVENUE	$ 673,894	$ 151,600	$ 186,480									$ 58,000			$ 1,069,974
INSTALLMENT PURCHASES												$ -			
FUND BALANCE APPROPRIATION	$ 17,106,649	$ 984,345	$ 61,653			$ 318,930									$ 18,471,577
TRANSFERS FROM OTHER FUNDS		$ 7,104,876	$ 17,222,714		$ 210,000				$ 7,774,924	$ 15,727,362	$ 2,174,219				$ 50,214,095
CAPITAL IMPVMTS. FUND TRANSFERS															$ -
	$ 202,100,236	$ 17,229,169	$ 48,752,873	$ 806,643	$ 210,000	$ 1,055,133	$ 83,693	$ 4,541,012	$ 7,774,924	$ 18,808,677	$ 3,094,219	$ 7,063,562	$ 1,360,507	$ 21,682,091	$ 334,562,739

RECONCILIATION OF GROSS TO NET BUDGET:

GROSS BUDGET	$ 334,562,739
LESS INTERFUND TRANSFERS	$ 50,214,095
NET BUDGET	**$ 284,348,644**

Exhibit II

GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
APPROPRIATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2017

APPROPRIATIONS:

Function	General Fund	Health Fund	Public Assistance Fund	Travel & Tourism Fund	Property Reval. Fund	Emerg. Telephone Fund	Courthouse Parking Fund	Fire District Fund	Debt Service Fund	School Debt Service	Capital Impvmts. Fund	Solid Waste Fund	Building Inspections Fund	SELF INSURANCE FUND	TOTAL
General Government	$ 16,527,109				$ 210,000		$ 83,693				$ 820,000			$ 21,682,091	$ 39,322,893
Community Services	$ 9,241,363			$ 806,643							$ 100,000	$ 7,063,562			$ 17,211,568
Human Services	$ 2,557,398	$ 17,229,169	$ 48,752,873												$ 68,539,440
Education	$ 51,384,897										$ 2,174,219				$ 53,559,116
Public Safety	$ 59,355,122					$ 1,055,133		$ 4,541,012					$ 1,360,507		$ 66,311,774
Support Services	$ 12,820,252														$ 12,820,252
Debt Service									$ 7,774,924	$ 18,808,677					$ 26,583,601
Transfers to Other Funds	$ 50,214,095													$ -	$ 50,214,095
	$ 202,100,236	$ 17,229,169	$ 48,752,873	$ 806,643	$ 210,000	$ 1,055,133	$ 83,693	$ 4,541,012	$ 7,774,924	$ 18,808,677	$ 3,094,219	$ 7,063,562	$ 1,360,507	$ 21,682,091	$ 334,562,739

RECONCILIATION OF GROSS TO NET BUDGET:

Gross Budget	$ 334,562,739
Less Interfund Transfers	$ (50,214,095)
NET BUDGET	**$ 284,348,644**