



# 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's government. If you need additional information about a specific department, please do not hesitate to call the appropriate department director. In addition, you may contact the Gaston County Budget & Purchasing Department (704)-866-3038 or via e-mail at [bryant.morehead@co.gaston.nc.us](mailto:bryant.morehead@co.gaston.nc.us) with your budget questions, as well as your comments about how we can improve this document.

## Department Profiles and Budgets

The largest section of this budget document is devoted to function and department profiles. Gaston County provides services in the following functional areas:

General Government	Community Services
Human Services	Education
Public Safety	Support Services

Each functional area is further divided into several departments that are responsible for providing specific services. For example, the Public Safety functional area includes the County Police Department, the Sheriff's Office, and Building Inspections, among others.

A summary of the overall services of each function and a table listing expenditures are included on the first page of each section. Following this introductory information you will find profiles describing the primary purposes/services and budgets of individual departments.

## Revenues

The **revenue** section of each profile 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, etc.

## Expenditures

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

## Understanding Department Budgets

Financial data is presented by fiscal year. Figures in the ***FY 06-07 Actual*** column and ***FY 07-08 Actual*** column represent revenues and expenditures received or spent by the department in the 2006-2007 and 2007-2008 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, ***2008-2009 Adopted***, includes the budgeted revenues and expenditures as adopted by the Board of Commissioners for the 2008-09 fiscal year.

The ***2009-2010 Requested*** column represents the expenditure amounts requested by the individual departments for the 2009-2010 fiscal year as well as revenue estimates.

The ***2009-2010 Recommended*** column represents those expenditure and revenue amounts proposed by the County Manager for the 2009-2010 fiscal year.

The **2009-2010 Approved** column represents those expenditure and revenue amounts adopted by the Board of Commissioners for the 2009-2010 fiscal year.

In addition to financial information, the budget includes information about department performance on several measures established for each department. You'll find this information in the **Performance Measures and Objectives** section of each department budget.

A more in depth guide to the individual department pages is provided at the start of the Department Profile section.

### **Preparing the Budget**

The budget presented herein is for the 2009-2010 fiscal year, which begins on July 1, 2009 and concludes on June 30, 2010. Preparations for this budget began in October 2008 –nine months prior to the start of the new fiscal year.

Estimates for staffing costs, as well as expenses for utilities and existing commitments such as lease-purchased vehicles and debt service, were prepared by the Finance and Budget Departments late in 2008. These estimates were made available to departments in January and February for inclusion in their budget requests.

### **Amending the Budget**

Once adopted, the County's budget may only be amended as authorized in the Budget Ordinance (see Section VII of the Budget Ordinance).

All budget change requests are reviewed and approved by the Budget and Finance Departments prior to being submitted to the Office of the County Manager for final approval. The Board of Commissioners must approve all budget amendments over \$25,000, as well as all amendments that transfer money between funds. The County Manager has the authority to approve budget change requests up to \$25,000 within department & funds but must inform the Board of County Commissioners of such changes.

# Financial Policies

## 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, North Carolina. 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 County 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.

## CAPITAL IMPROVEMENT BUDGET POLICIES

1. It is the responsibility of the County 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 and review and update the plan annually. The Gaston County Public Schools and the Community College System 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 Public School and Community College Systems, 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 Capital Improvement Program will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
7. The Capital Improvement Program will include a projection of the County, County Public School and Community College System's equipment replacement and maintenance needs for the next several years

8. The County, in consultation with the Gaston County Public School and Community College Systems, 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 utilizing 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 any and 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 55.0% repaid in 10 years.

#### **RESERVE POLICIES (Previously Adopted on 10/25/2007)**

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:

1. 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 30<sup>th</sup> of each year to cover this fluctuation in revenue collections. General Fund expenditures are generally stable and spread fairly evenly over the course of the year. The County does experience unanticipated expenditures due to a variety of events including equipment breakdowns, funding requests from other agencies, and natural disasters.
2. Liquidity – The County experiences some 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.
3. Designations – Some portions of the available general fund balance may be designated for a specific purpose and may require higher levels as appropriate.
4. 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.
5. The Local Government Commission under the North Carolina State Treasurer recommends a bare minimum of eight (8) 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 2006 the state average for counties over 100,000 population was 18.09%).

- 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 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 30<sup>th</sup>, 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.**

#### **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 so as 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 County Board at least quarterly or more frequently as deemed necessary by staff.
5. Budget amendments will be brought to the County Board for consideration as needed.

#### **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 County Board at least quarterly or more frequently as deemed necessary by staff.

# Fund Structure & Basis of Accounting and Budgeting

## **Budget Organization**

The budget of the County 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. The minimum number of funds is maintained consistent with the requirements of the law.

The following fund types are used by the County:

## **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. Departments accounted for in the General Fund include Recreation, County Police, Information Technology, and the Board of Commissioners.

### ***Health Fund***

This fund accounts for the revenue 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.

### ***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.

## **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:

### ***Gaston-Lincoln Regional Library Fund***

This fund accounts for the revenues and expenditures associated with the Gaston-Lincoln Regional Library System, created in 1963 by the Boards of Commissioners in Gaston and Lincoln Counties. The fund accounts for all state and/or federal library aid received by Gaston and Lincoln Counties. These funds are spent for personnel, books, materials, and other library services that are of a regional nature and benefit both county library systems.

### ***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. (Note: The Board of Commissioners has decided that Gaston County will conduct a revaluation every four 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.

## **Proprietary Funds**

### ***Enterprise Fund (Solid Waste Fund)***

Gaston County uses an enterprise 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 general public are intended to be financed primarily through user charges.

## **Basis of Budgeting & Accounting**

The Basis of Budgeting and 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. The governmental fund types identified above are presented in the financial statements on this same basis. Under the modified accrual basis, revenues are recognized in the accounting period when they become susceptible to accrual (i.e., when they 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 30<sup>th</sup>, taxes receivable are materially past due and are not considered to be an available resource to finance the operation of the current year.

Proprietary funds are 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.

# Preparing the FY 2010 Budget

The budget presented herein is for the 2009-2010 fiscal year, which begins on July 1, 2009 and concludes on June 30, 2010. Preparations for this budget began in October 2008 – nine months prior to the start of the new fiscal year, with meetings about benchmarking and capital requests.

Estimates for staffing costs, as well as expenses for utilities and existing commitments such as lease-purchased vehicles and debt service, were initially prepared in late winter. These estimates were reviewed again in April 2009, before the Recommended Budget was presented to the Board.

Benchmarking data was due in November. Also, in January, departments were sent request forms for vehicles, computers, telephones/fax, and new positions to be due by the date of the individual department meetings. This email coincided with the budget kickoff and the opening of the budget system for departments to begin entering their budget requests.

The departments' budget requests and supplemental information were reviewed by Budget Department staff, the Assistant County Manager, and the Finance Director. Recommended funding levels were then proposed to the County Manager.

In April and May of 2009, budget staff met with the County Manager to review department budget, capital project, and new position requests. Also, department narratives and FY 2009-2010 goals and objectives were due in the system.

An update on the budget process was presented to the Board of Commissioners at a BOC Work Session in early May and the Manager's Recommended Budget was presented to the Board of Commissioners later that month. A public hearing, as required by North Carolina law, was held on June 11, 2009. The calendar on the following page outlines the major steps Gaston County took in preparing, analyzing, and adopting the FY 2009-2010 budget.

## **Amending the Budget**

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 and Health 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.

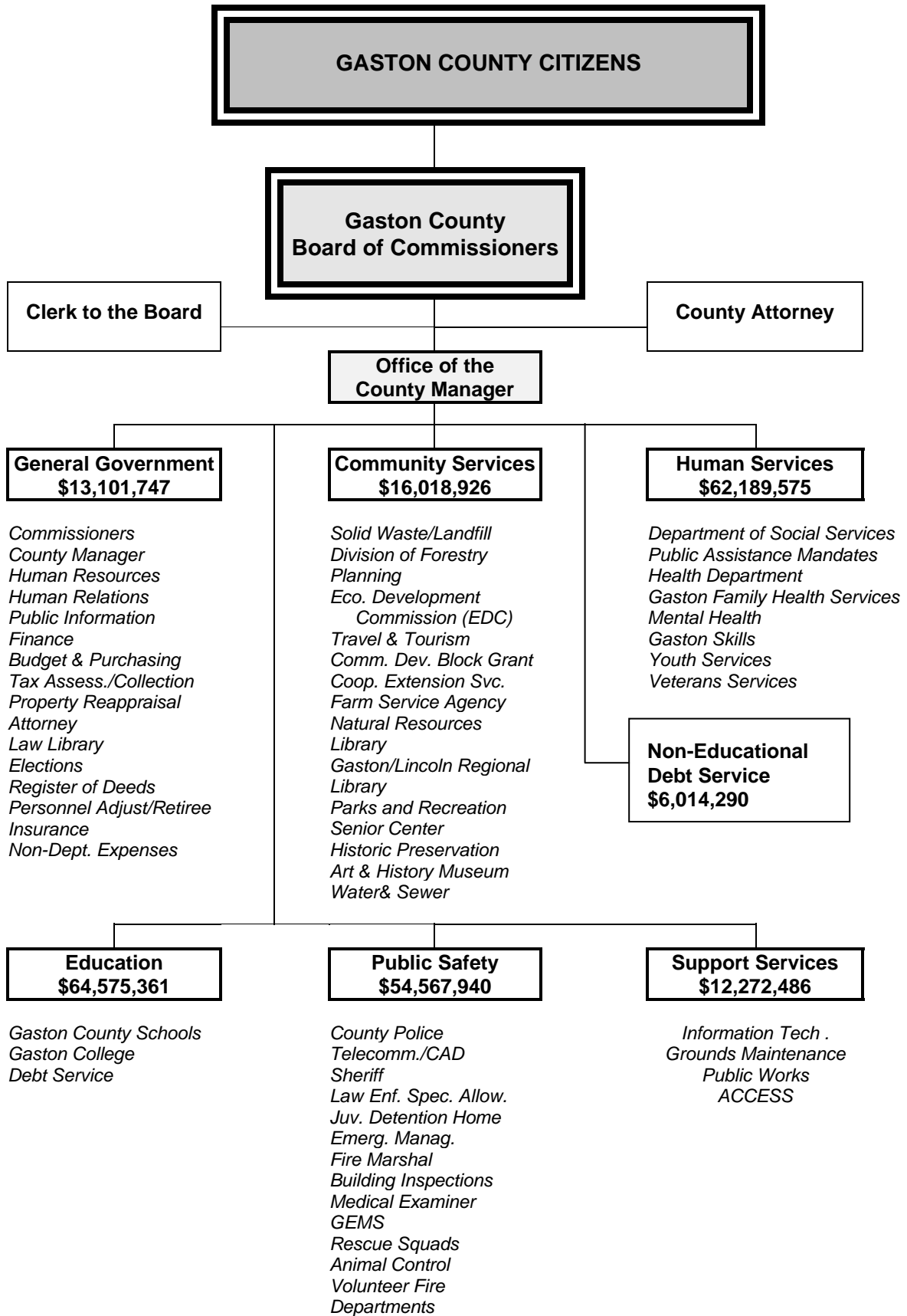
The Budget Officer is authorized to make transfers between departments for certain nondiscretionary accounts for which budget requests are calculated centrally rather than by the department director – specifically, gasoline/diesel fuel; rent equipment; vehicle maintenance; telephone; communications equipment maintenance; heat, lights, and water; janitorial and lawn maintenance services; 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.

## **Budget Calendar**

<b>October 2008</b>	Benchmarking update sent, due in November
<b>November 2008</b>	County Manager requests budget options
<b>January 12, 2009</b>	Request for Vehicles Request for Computers, Telephone and Fax Equipment Request for New Positions
<b>January 2009</b>	Capital Requests due  Departments begin entering budget requests on-line into the Budget System
<b>February/March 2009</b>	Department budgets due on a rolling schedule. Smaller departments are due earlier than larger departments  Budgets reviewed by Assistant County Manager and budget staff
<b>April - May 2009</b>	Budgets reviewed by County Manager  Department Narrative Information/Objectives due
<b>May 14, 2009</b>	Preliminary budget update presented at Board of Commissioners Work Session
<b>May 28, 2009</b>	Manager's Recommended Budget presented to Board  Copy of budget filed with the Clerk to the Board for public inspection
<b>June 11, 2009</b>	Public Hearing on the budget  Adoption of FY 09-10 Budget

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# Organizational Chart



# The FY 2009-2010 BOC Adopted Budget

The total Gaston County Budget for 2009-2010 fiscal year, excluding transfers

REVENUES	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10 Over/(Under)	
				Adopted FY 09	% Change
Property Tax	\$ 119,541,795	\$ 122,066,462	\$ 122,370,500	\$ 304,038	0.25%
Fire District - Current Year Property Tax	\$ 3,409,342	\$ 3,481,539	\$ 3,501,135	\$ 19,596	0.56%
Sales Tax	\$ 39,420,512	\$ 33,100,000	\$ 22,990,000	\$ (10,110,000)	-30.54%
General Government	\$ 2,667,658	\$ 2,635,782	\$ 1,751,991	\$ (883,791)	-33.53%
Community Services	\$ 10,949,103	\$ 6,323,221	\$ 6,535,515	\$ 212,294	3.36%
Human Services	\$ 33,100,504	\$ 34,387,870	\$ 36,127,735	\$ 1,739,865	5.06%
Gaston Family Health Services	\$ 3,554,034	\$ 2,455,800	\$ 2,632,740	\$ 176,940	7.20%
Lottery Proceeds	\$ 4,564,755	\$ 3,500,000	\$ 3,500,000	\$ -	0.00%
Public Safety	\$ 13,629,470	\$ 11,665,417	\$ 11,442,055	\$ (223,362)	-1.91%
Support Services	\$ 1,429,835	\$ 957,091	\$ 1,175,358	\$ 218,267	22.81%
Miscellaneous Revenues	\$ 5,518,534	\$ 1,774,166	\$ 1,414,166	\$ (360,000)	-20.29%
Fund Balance Appropriated	\$ -	\$ 13,986,423	\$ 15,299,130	\$ 1,312,707	9.39%
<b>Total Revenues</b>	<b>\$ 237,785,542</b>	<b>\$ 236,333,771</b>	<b>\$ 228,740,325</b>	<b>\$ (7,593,446)</b>	<b>-3.21%</b>

## EXPENDITURES BY CATEGORY

	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10 Over/(Under)	
				Adopted FY 09	% Change
Salaries & Benefits	\$ 77,925,962	\$ 91,134,690	\$ 92,472,010	\$ 1,337,320	1.47%
Operating	\$ 101,929,841	\$ 107,742,630	\$ 108,010,054	\$ 267,424	0.25%
Public Assistance Mandates	\$ 13,288,819	\$ 10,603,258	\$ 2,241,579	\$ (8,361,679)	-78.86%
Debt Service	\$ 19,755,108	\$ 20,869,534	\$ 21,709,023	\$ 839,489	4.02%
Capital*	\$ 15,248,535	\$ 5,983,659	\$ 4,307,659	\$ (1,676,000)	-28.01%
<b>Total Expenditures</b>	<b>\$ 228,148,265</b>	<b>\$ 236,333,771</b>	<b>\$ 228,740,325</b>	<b>\$ (7,593,446)</b>	<b>-3.21%</b>

\* Excludes bonds proceeds and capital project funds that have been carried forward from prior years.

## EXPENDITURES BY FUNCTION

GENERAL GOVERNMENT	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10 Over/(Under)	
				Adopted FY 09	% Change
Commissioners	\$ 489,787	\$ 616,167	\$ 619,090	\$ 2,923	0.47%
Manager	\$ 396,577	\$ 475,328	\$ 460,273	\$ (15,055)	-3.17%
Human Resources	\$ 606,892	\$ 816,256	\$ 847,393	\$ 31,137	3.81%
Human Relations	\$ 5,945	\$ 85,456	\$ 50,000	\$ (35,456)	-41.49%
Public Information	\$ 351,560	\$ 334,842	\$ 292,899	\$ (41,943)	-12.53%
Finance	\$ 887,408	\$ 945,613	\$ 982,629	\$ 37,016	3.91%
Budget & Purchasing	\$ 425,444	\$ 476,417	\$ 469,212	\$ (7,205)	-1.51%
Tax Assessment/Collections	\$ 3,054,889	\$ 3,452,110	\$ 3,562,806	\$ 110,696	3.21%
Property Reappraisal	\$ 105,093	\$ 250,000	\$ 250,000	\$ -	0.00%
Attorney	\$ 310,073	\$ 380,765	\$ 390,670	\$ 9,905	2.60%
Law Library	\$ 6,634	\$ 33,801	\$ 33,801	\$ -	0.00%
Elections	\$ 652,703	\$ 640,197	\$ 627,117	\$ (13,080)	-2.04%
Register of Deeds	\$ 989,256	\$ 1,160,308	\$ 1,134,508	\$ (25,800)	-2.22%
Personnel Adjust/Retiree Insurance	\$ 1,609,315	\$ 3,988,877	\$ 2,698,327	\$ (1,290,550)	-32.35%
Non-Departmental Expend. <sup>2</sup>	\$ 467,125	\$ 1,182,897	\$ 683,022	\$ (499,875)	-42.26%
<b>Total</b>	<b>\$ 10,358,701</b>	<b>\$ 14,839,034</b>	<b>\$ 13,101,747</b>	<b>\$ (1,737,287)</b>	<b>-11.71%</b>

<sup>2</sup> Includes \$650,000 to fund anticipated Investment Grant Program payments

COMMUNITY SERVICES	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10	
				Over/(Under)	% Change
Solid Waste Management	\$ 6,210,732	\$ 4,358,676	\$ 5,094,624	\$ 735,948	16.88%
Division of Forestry	\$ 57,169	\$ 61,832	\$ 62,390	\$ 558	0.90%
Planning	\$ 886,493	\$ 1,013,364	\$ 952,290	\$ (61,074)	-6.03%
Economic Dev. Commission	\$ 6,601,726	\$ 3,056,266	\$ 2,057,525	\$ (998,741)	-32.68%
Travel & Tourism	\$ 497,526	\$ 546,598	\$ 514,211	\$ (32,387)	-5.93%
Comm. Development Block Grant	\$ 1,425,329	\$ -	\$ -	\$ -	#DIV/0!
Cooperative Extension	\$ 567,726	\$ 656,130	\$ 513,624	\$ (142,506)	-21.72%
Farm Svc Agency	\$ 11,295	\$ 14,060	\$ 13,060	\$ (1,000)	-7.11%
Natural Resources	\$ 692,525	\$ 769,022	\$ 709,969	\$ (59,053)	-7.68%
Library	\$ 3,229,961	\$ 3,592,580	\$ 3,603,643	\$ 11,063	0.31%
Gaston/ Lincoln Reg. Library	\$ 471,754	\$ 446,768	\$ 442,087	\$ (4,681)	-1.05%
Parks & Recreation	\$ 2,517,899	\$ 1,511,515	\$ 1,174,452	\$ (337,063)	-22.30%
Senior Center	\$ 80,851	\$ 178,996	\$ 171,765	\$ (7,231)	-4.04%
Historic Preservation	\$ 15,670	\$ 11,875	\$ 9,350	\$ (2,525)	-21.26%
Art & History Museum	\$ 357,117	\$ 417,243	\$ 440,536	\$ 23,293	5.58%
Water & Sewer	\$ 1,001,312	\$ 259,400	\$ 259,400	\$ -	0.00%
<b>Total</b>	<b>\$ 24,625,085</b>	<b>\$ 16,894,325</b>	<b>\$ 16,018,926</b>	<b>\$ (875,399)</b>	<b>-5.18%</b>

HUMAN SERVICES	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10	
				Over/(Under)	% Change
Dept. of Social Services	\$ 33,910,674	\$ 38,543,767	\$ 39,688,601	\$ 1,144,834	2.97%
Public Assistance Mandates	\$ 13,288,819	\$ 10,603,258	\$ 2,241,579	\$ (8,361,679)	-78.86%
Health Department	\$ 13,038,254	\$ 14,555,332	\$ 14,895,753	\$ 340,421	2.34%
Gaston Family Health Services	\$ 4,113,822	\$ 3,019,215	\$ 3,196,155	\$ 176,940	5.86%
Mental Health	\$ 957,288	\$ 957,599	\$ 957,599	\$ -	0.00%
Gaston Skills	\$ 145,200	\$ 145,200	\$ 145,200	\$ -	0.00%
Youth Services	\$ 724,335	\$ 731,527	\$ 844,786	\$ 113,259	15.48%
Veterans Services	\$ 156,112	\$ 215,994	\$ 219,902	\$ 3,908	1.81%
<b>Total</b>	<b>\$ 66,334,504</b>	<b>\$ 68,771,892</b>	<b>\$ 62,189,575</b>	<b>\$ (6,582,317)</b>	<b>-9.57%</b>

EDUCATION	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10	
				Over/(Under)	% Change
Gaston County Schools:					
Operating	\$ 37,669,679	\$ 41,656,204	\$ 41,956,204	\$ 300,000	0.72%
School Resource Officers	\$ 851,164	\$ 880,056	\$ 895,242	\$ 15,186	1.73%
School of Excellence	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%
Capital	\$ 3,403,961	\$ 1,227,000	\$ 1,227,000	\$ -	0.00%
Debt Service	\$ 11,694,795	\$ 12,009,160	\$ 13,578,368	\$ 1,569,208	13.07%
<b>Total Gaston County Schools</b>	<b>\$ 53,674,599</b>	<b>\$ 55,827,420</b>	<b>\$ 57,711,814</b>	<b>\$ 1,884,394</b>	<b>3.38%</b>
Gaston College:					
Operating	\$ 3,697,000	\$ 4,049,923	\$ 4,049,923	\$ -	0.00%
Capital	\$ 1,072,191	\$ 697,259	\$ 697,259	\$ -	0.00%
Debt Service	\$ 681,314	\$ 2,150,373	\$ 2,116,365	\$ (34,008)	-1.58%
<b>Total Gaston College</b>	<b>\$ 5,450,505</b>	<b>\$ 6,897,555</b>	<b>\$ 6,863,547</b>	<b>\$ (34,008)</b>	<b>-0.49%</b>
<b>Education Total</b>	<b>\$ 59,125,104</b>	<b>\$ 62,724,975</b>	<b>\$ 64,575,361</b>	<b>\$ 1,850,386</b>	<b>2.95%</b>

PUBLIC SAFETY	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10	
				Over/(Under)	% Change
County Police <sup>1</sup>	\$ 11,692,600	\$ 12,340,946	\$ 12,614,806	\$ 273,860	2.22%
Telecommunications	\$ 3,511,946	\$ 3,962,410	\$ 3,838,350	\$ (124,060)	-3.13%
CAD (E-911)	\$ 836,462	\$ 943,704	\$ 852,212	\$ (91,492)	-9.69%
Sheriff	\$ 14,857,074	\$ 16,520,268	\$ 17,391,756	\$ 871,488	5.28%
Law Enf. Special Allowance	\$ 381,791	\$ 417,980	\$ 449,977	\$ 31,997	7.66%
Juvenile Detention Home	\$ 219,083	\$ 265,000	\$ 240,000	\$ (25,000)	-9.43%
Emergency Management	\$ 295,849	\$ 265,017	\$ 272,985	\$ 7,968	3.01%
Fire Marshal	\$ 807,543	\$ 892,503	\$ 886,017	\$ (6,486)	-0.73%
Building Inspections	\$ 1,263,572	\$ 1,401,634	\$ 1,257,842	\$ (143,792)	-10.26%
Medical Examiner	\$ 189,282	\$ 212,064	\$ 212,235	\$ 171	0.08%
GEMS	\$ 10,235,977	\$ 9,659,225	\$ 9,613,124	\$ (46,101)	-0.48%
Rescue Squads	\$ 1,640,350	\$ 1,906,359	\$ 1,811,273	\$ (95,086)	-4.99%
Animal Control	\$ 1,287,572	\$ 1,590,526	\$ 1,626,228	\$ 35,702	2.24%
Volunteer Fire Departments	\$ 3,095,493	\$ 3,481,539	\$ 3,501,135	\$ 19,596	0.56%
<b>Total</b>	<b>\$ 50,314,594</b>	<b>\$ 53,859,175</b>	<b>\$ 54,567,940</b>	<b>\$ 708,765</b>	<b>1.32%</b>

<sup>1</sup> Net budget. Excludes School Resource Officers. These positions are included in the appropriation in support of the Gaston County Schools in the Education section.

SUPPORT SERVICES	Actual FY 08	Adopted FY 09	Adopted FY 10	Adopted FY 10	
				Over/(Under)	% Change
Information Technology	\$ 3,868,236	\$ 4,256,978	\$ 4,106,898	\$ (150,080)	-3.53%
Grounds Maintenance*	\$ 465,565	\$ 581,190	\$ 555,381	\$ (25,809)	-4.44%
Public Works*	\$ 5,106,590	\$ 6,780,318	\$ 6,116,422	\$ (663,896)	-9.79%
Central Transportation*	\$ 1,370,887	\$ 915,883	\$ 1,493,785	\$ 577,902	63.10%
<b>Total</b>	<b>\$ 10,811,278</b>	<b>\$ 12,534,369</b>	<b>\$ 12,272,486</b>	<b>\$ (261,883)</b>	<b>-2.09%</b>

\*Figures represent net amounts after chargebacks are made to user departments.

<b>NON-EDUCATION DEBT SERVICE</b>	\$ 7,378,999	\$ 6,710,001	\$ 6,014,290	\$ (695,711)	-10.37%
<b>Total</b>	<b>\$ 228,948,265</b>	<b>\$ 236,333,771</b>	<b>\$ 228,740,325</b>	<b>\$ (7,593,446)</b>	<b>-3.21%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 228,948,265</b>	<b>\$ 236,333,771</b>	<b>\$ 228,740,325</b>	<b>\$ (7,593,446)</b>	<b>-3.21%</b>
<b>TOTAL REVENUES</b>	<b>\$ 237,785,542</b>	<b>\$ 236,333,771</b>	<b>\$ 228,740,325</b>	<b>\$ (7,593,446)</b>	<b>-3.21%</b>
<b>EXPENDITURES OVER/(UNDER) REVENUES</b>	<b>\$ (8,837,277)</b>	<b>\$ -</b>	<b>\$ -</b>		

**Gaston County  
Capital Expenditures  
Fiscal Year 2009-2010**

<b>Department</b>	<b>Description</b>	<b>Amount</b>
Facilities Management	Equipment more than \$5000	\$ 15,000
	Jail Control System	\$ 200,000
	Jail Control System - Computer Upgrade	\$ 6,000
	Jail Control System - Camera Maintenance	\$ 30,000
	Jail Annex - Shower Repairs	\$ 48,000
	Jail Annex - Roof Replacement	\$ 58,000
	GEMS/911 - Fire Alarm Replacement	\$ 25,000
	Administration Building - UPS Battery Replacement	\$ 18,000
	Animal Control - Reroof	37,000
	Animal Control - Floor Repair	10,000
	Animal Control - Parking Overlay	\$ 15,000
	Animal Control - Replace 2 Roll Up Doors	\$ 12,000
	Poston Park Engineering/Erosion Control	<u>\$ 250,000</u>
	<u>\$ 724,000</u>	
EDC	Water, sewer and road construction	<u>\$ 1,000,000</u>
Gaston County Schools	Capital Allocation	<u>\$ 1,227,000</u>
Gaston College	Capital Allocation	<u>\$ 697,259</u>
Parks & Recreation	Poston Park Development - Phase II	<u>\$ 400,000</u>
Water and Sewer	Stanley-Mt. Holly Interconnect	<u>\$ 259,400</u>
	<b>Total Capital Projects FY 2009-2010</b>	<b><u>\$ 4,307,659</u></b>

# Expenditures

Total adopted expenditures for the 2009-2010 fiscal year are **\$228,740,325** – a decrease of 3.21% over last year's budget.

The overall decrease in expenditures totals \$7,593,446. Salaries and benefits show an increase of \$1,337,320 over the FY 08-09 Adopted Budget and account for 40.43% of all expenditures. Operating costs are the largest expenditure category, accounting for 47.22% of all expenditures. Operating costs are increased by \$267,424 over last year's adopted budget. Debt Service, accounting for 9.49% of expenditures, has increased by \$839,489. Public Assistance Mandates account for 0.98% of all expenditures and have decreased by \$8,361,679 for FY 09-10. Capital expenses, which account for 1.88% of expenditures, have also decreased by \$1,676,000.

## **Human Services** **\$62,189,575**

Human Services activities, including Health Department functions and the Department of Social Services (DSS), account for approximately 27.19% of total County expenditures, or about \$62 million. Among other activities, Human Services departments promote and protect the welfare of our county's children, elderly, and handicapped; encourage healthy lifestyles through a variety of health related services, including immunizations, communicable disease control, and restaurant inspections; and fund local mental health programs. Total FY 2010 Human Services expenditures are decreasing by almost \$6.6 million under last year's budget, due mainly to Medicaid relief from the State.

## **Public Safety** **\$54,567,940**

Police, Sheriff, and other Public Safety expenditures are responsible for approximately \$54 million of adopted expenditures for the 2009-2010 fiscal year. Other Public Safety services include courthouse security, emergency medical services, emergency management, fire marshal, animal control and building inspections. The total Public Safety budget is increasing by 1.32% and accounts for 23.86% of the total budget.

## **Education** **\$64,575,361**

Expenditures for Education, which include appropriations to the Gaston County Public Schools and Gaston College, represent over \$64 million of the Adopted 2010 fiscal year budget.

In addition to funding for the Gaston County Schools, the County will provide Gaston College with \$4.0 million of operating funds and \$697,259 for capital needs. Education accounts for 28.23% of the total budget.

**Community Services**  
**\$16,018,926**

Community Services represent \$16.0 million of adopted FY 2010 expenditures. The county's libraries and parks system are funded through the Community Services budget, as are the conservation and education activities of the Natural Resources Conservation District and the Cooperative Extension Service. Other services include economic development, the landfill, and community development.

**General Government**  
**\$13,101,747**

General Government services account for approximately \$13.1 million of total expenditures, a decrease of \$1,737,287 under the Adopted 08-09 Budget. General Government departments are responsible for providing the administrative, legal, and financial support necessary to run the county and its programs. The Board of Commissioners, the Office of the County Manager, the County Attorney, Human Resources, the Finance and Budget and Purchasing Departments are all included in this group. Other General Government departments are responsible for conducting public elections, maintaining public records, and fostering improved community relations.

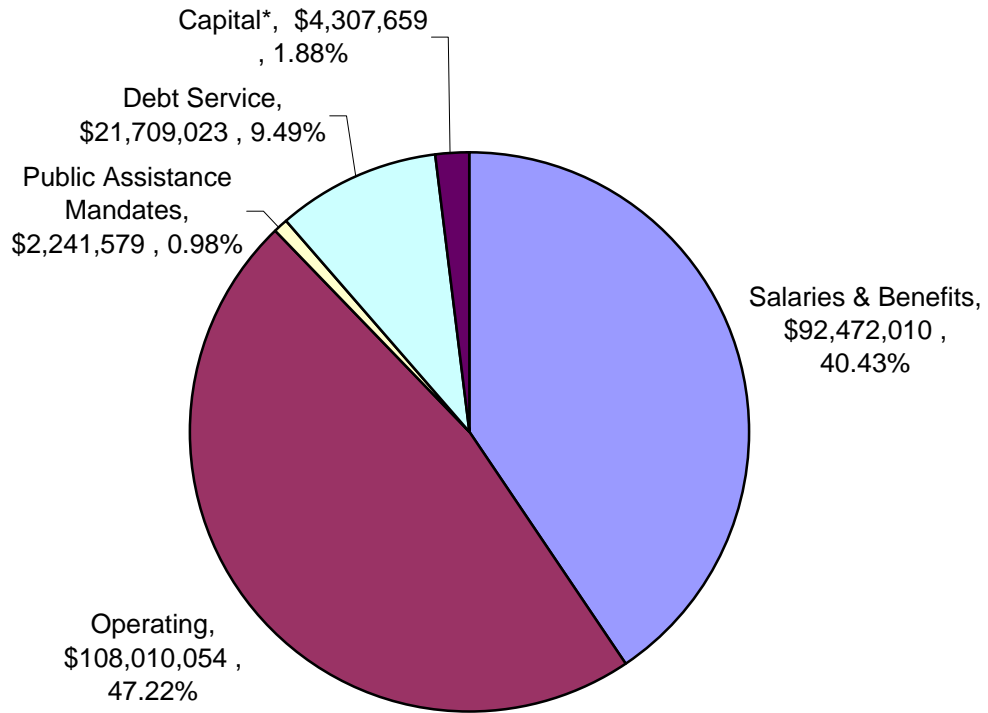
**Support Services**  
**\$12,272,486**

The Support Services budget will account for 5.37% of total County expenditures. Support Services departments provide "behind the scenes" services that support the activities of most other departments. These services include managing new building construction and maintaining existing facilities, computer and communications support, repair and preventative maintenance on county vehicles, transportation for clients of human services departments, and printing services. Although the public has little direct exposure to these activities, most departments could not function without support services.

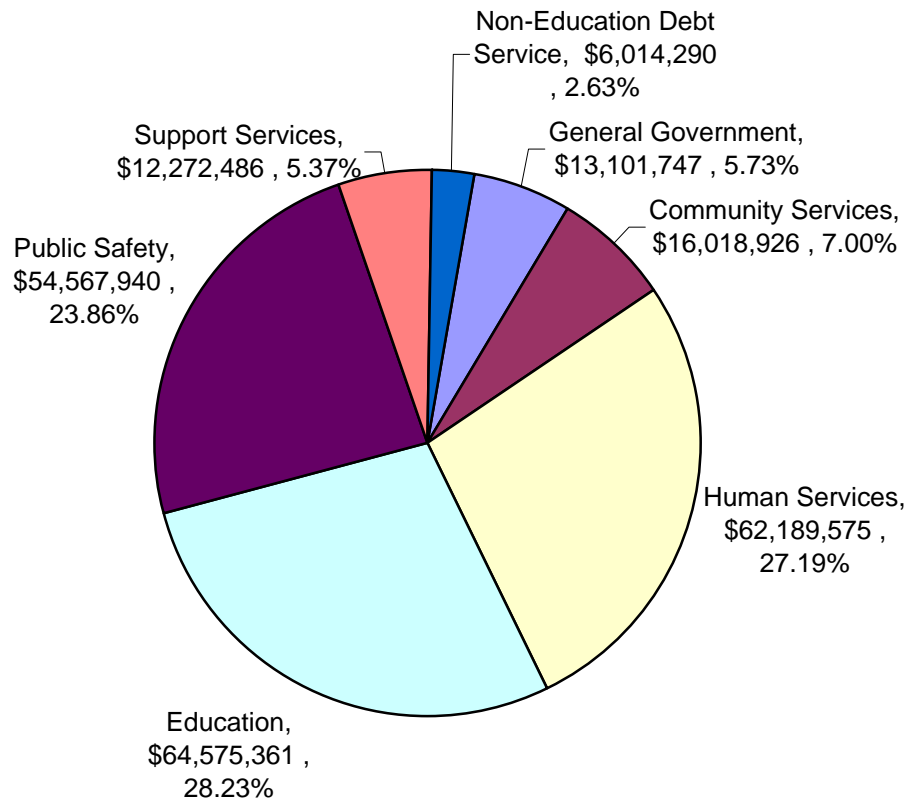
**Non-Education Debt Service**  
**\$6,014,290**

In addition to paying debt service for school bonds, the County will appropriate nearly \$6.0 million for debt service. The majority of this appropriation will fund debt payments for the Administration Building, County Police Headquarters, York-Chester Plaza, Department of Social Services, and the Courthouse. Debt payments for Gaston College Bonds are included in this category, but shown in the Gaston College section of the budget.

**FY 09-10 BOC Adopted Budget  
Expenditures by Category  
\$228,740,325**



**FY 09-10 BOC Adopted Budget  
Expenditures by Function  
\$228,740,325**



# Revenues

The major sources of funds for Gaston County are the property tax (53.50%), the sales tax (10.05%), and Human Services revenues (15.79%). Other revenues include lottery proceeds (1.53%), miscellaneous revenues (0.62%), and fund balances (6.69%).

## **Property Tax (includes current year taxes and late payments)** **\$122,370,500**

The property tax generates the largest share of total County revenues. Current year property tax revenues are based on the tax rate set by the Board of Commissioners, the assessed value of property in the County, and a collection rate that represents the actual percentage of the total tax levy the County expects to collect.

The FY 2009-2010 budget adopts a tax rate of 83.5 cents per \$100 of assessed valuation. The total valuation for Gaston County that the FY 2009-2010 Adopted Budget is based upon is \$14,648,651,896, which is an increase of \$111,661,061. The tax rate is based, in part, on an assumed growth rate. This overall growth rate is based on the estimated growth rates of the following types of property:

Real Property (e.g., houses, land, etc.)

Personal Property (e.g., automobiles, mobile homes, boats, etc.)

Property held by businesses with property in multiple jurisdictions that is routinely moved among jurisdictions in the course of normal business, such as utilities, railroads, and trucking companies. (Gaston County refers to this last category as “Utilities.”)

## **Fire District – Property Tax** **\$3,501,135**

In addition to the general property tax rate, the Board of Commissioners also approves several fire district tax rates that will be applied to the various classes of property in each of the county’s volunteer fire service districts.

Fire district tax revenues must be used to fund the operation of the County’s volunteer fire departments. Consequently, these revenues are accounted for in the Fire District Fund and are kept separate from all other government operations. Fire district property taxes are increased by 0.56%, or \$19,596, for FY 09-10 but this does not include the Alexis Fire District which was still in deliberation for their tax levy at the time of budget adoption.

## **Sales Tax** **\$22,990,000**

Sales tax revenues make up 10.05% of total revenues for FY 10. This is a decrease of \$10,110,000 under FY 09. The North Carolina General Assembly allows counties to levy the following local option sales taxes:

*Article 39: One percent tax (authorized in 1971)*

All proceeds from this tax are returned to Gaston County and its municipalities on a point of origin basis. For FY 10, there is an expected decrease of \$2,725,000 due to the Department of Revenue reducing the allocation for Article 39 by the city hold harmless amount and sending that directly to the cities. The Department of Revenue is doing this due to changes in sales tax as part of the Medicaid relief provided to counties to cover sales tax losses to cities including growth.

*Article 40: One-half percent tax (authorized in 1983) and Article 42: One-half percent tax (authorized in 1986).*

These revenues are distributed on a per capita basis (revenue collected distributed in proportion to how much of the state population resides in the counties) and point of sale, respectively. Article 42 switches to point of sale beginning in FY 2010. State statute requires that 30% of Article 40 and 60% of Article 42 be used to support school capital outlay or debt service on school capital outlay. These revenues are decreasing by 17.89% and 29.26% for FY 10, respectively.

*Article 44: One-half percent tax (authorized in 2002).*

One half of revenues from Article 44 are distributed on a per capita basis and the other half via “point of origin.” Revenues for Article 44 are decreased by \$2,935,000 for FY 10. This is due to part of Medicaid relief provided by the state where all of Article 44 will be returned to the state beginning in FY 08-09 (per capita) and the other half in FY 09-10 (point of origin).

**General Government**

**\$1,751,991**

General Government revenues reflect revenues received by departments in the General Government function. The largest contributors to these revenues are Register of Deeds fees, which make up \$1,457,050 of General Government revenues for FY 09-10.

**Community Services**

**\$6,535,515**

Community Services revenues are increased by 3.36% for FY 09-10. Revenues in this function include fees for the Landfill (\$5,094,624) and the Hotel/Motel Occupancy Tax (\$514,211). Community Services revenues make up 2.86% of total revenues for FY 09-10.

**Human Services**

**\$36,127,735**

Human Services revenues are one of the larger departmental revenue sources, making up 15.79% of the FY 09-10 recommended budget. Health Department and Social Services revenues make up a large majority of these revenues, contributing \$7,931,755 (21.95%)

and \$27,635,326 (76.49%), respectively.

### **Gaston Family Health Services**

**\$2,632,740**

Gaston Family Health Services (GFHS) accepts patients with Medicaid, Medicare, or private insurance at one of its 3 medical and 2 dental clinics. Revenues and fees from patient visits make up this function, covering a large amount of GFHS expenses.

### **Lottery Proceeds**

**\$3,500,000**

Lottery proceeds are Gaston County's portion of lottery revenue from the state. These revenues must be earmarked for school construction purposes or bond debt service and remain flat from the FY 08-09 amount.

### **Public Safety**

**\$11,442,055**

Public Safety revenues make up 5.0% of total revenues for FY 09-10 but are decreased by 1.91% from the Adopted FY 08-09 budget. Some major public safety revenue sources include the Sheriff's Office (\$1,931,500), Building Inspection Fees (\$555,000), and fees from Gaston Emergency Medical Services (\$6,900,000). Revenues from the E-911 Surcharge are also under this function.

### **Support Services**

**\$1,175,358**

Support Services are the smallest revenue category, making up just 0.51% of total revenues for FY 09-10. The largest revenue sources are for Court Facilities Fees at \$405,000 and revenues from ACCESS/Central Transportation at \$739,358.

### **Miscellaneous Revenues**

**\$1,414,166**

Gaston County expects to receive \$1.4 million of miscellaneous revenues in FY 2009-2010. Miscellaneous revenues include donations, grants, and investment interest.

### **Fund Balances**

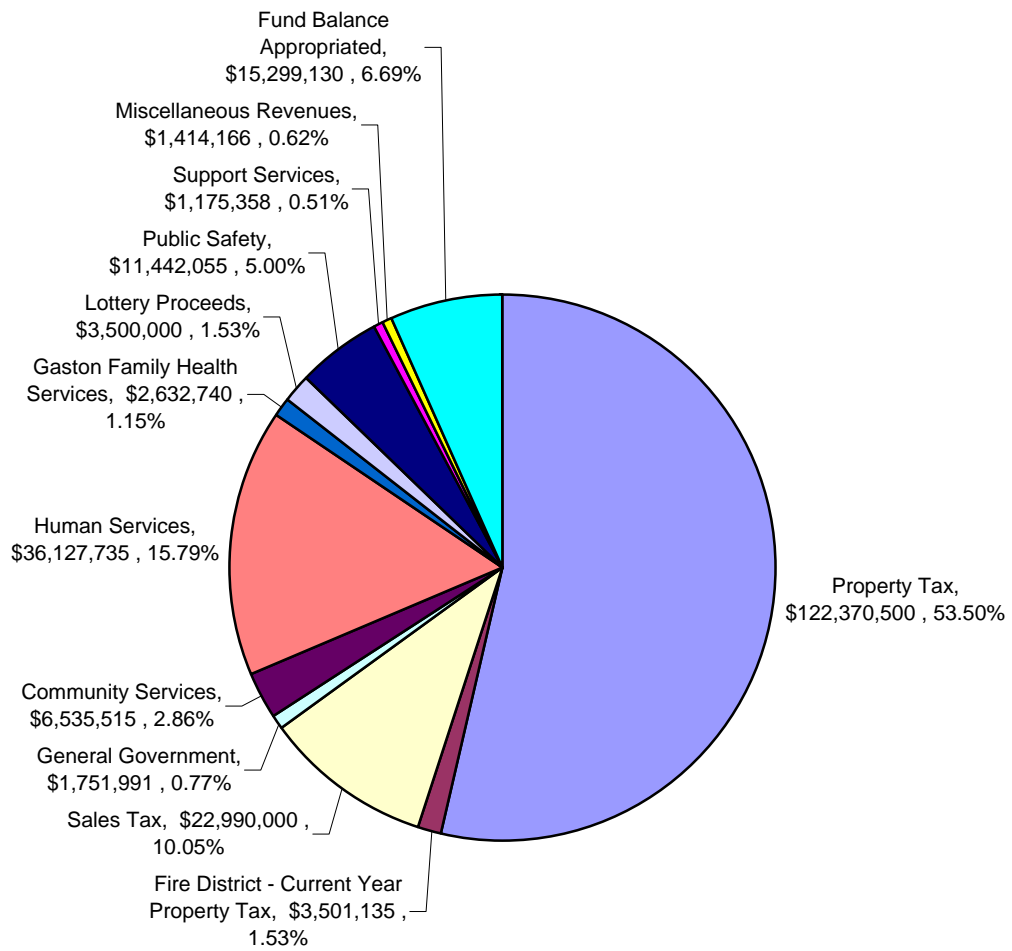
**\$15,299,130**

In general, fund balance is the County's "piggy bank" – it represents the money remaining each year after all budgeted expenditures have been made and all revenues are received. Each year the Board may appropriate a portion of the fund balance to make up the difference between projected expenses and estimated revenues.

Fund balance projections indicate that there will be approximately \$15.3 million of fund balance available to use in FY 2009-10. \$4.0 million of this comes from Social Services, \$0.5 million from Debt Service, about \$72,000 from the Health Fund and the remaining \$10.7 million from the General Fund. This represents the undesignated amount above the minimum fund balance required by the North Carolina Local Government Commission.

Maintaining a healthy fund balance level is important for a number of reasons. First, the fund balance offers protection against emergencies that may occur over the course of a year. In addition, it is a source of funds that the Board may use during the year to pay for projects that are important to the community, but that were not anticipated while the budget was being developed. Finally, a good fund balance reflects positively on the County's credit rating. The better the County's credit rating, the lower the interest rates the County must pay for bonds it issues.

**FY 09-10 BOC Adopted Budget  
Revenues By Category  
\$228,740,325**



## County Employment

	Adopted FY 2008-2009	Requested FY 2009-2010	Manager's Recommended FY 2009-2010	Board Approved FY 2009-2010
<b>General Government</b>				
Board of Commissioners/Clerk to the Board*	10	10	10	10
County Manager	3	3	3	3
Human Resources	10	10	10	10
Human Relations	1	0	0	0
Public Information/Cable Access	4	4	3	3
Finance	11	11	11	11
Budget and Purchasing	6	6	6	6
Tax Assessment/Collections	48	48	48	48
County Attorney	4	4	4	4
Elections	4	4	4	4
Register of Deeds	16	16	15	15
<b>Sub-Total</b>	117	116	114	114
<b>Community Services</b>				
Solid Waste Management	23	26	26	26
Planning/Land Use	12	11	11	11
Economic Development Commission (EDC)	7	7	7	7
Travel and Tourism	3	3	3	3
Cooperative Extension	3	3	3	3
Natural Resources	13	13	9	9
Library	43	43	43	43
Gaston/Lincoln Regional Library	5	5	5	5
Parks and Recreation	4	4	4	4
Senior Center	2	2	2	2
Art and History Museum	4	4	4	4
<b>Sub-Total</b>	119	121	117	117
<b>Human Services</b>				
Health Department	192	195	194	194
Social Services	373	374	364	364
Veterans' Services	3	3	3	3
<b>Sub-Total</b>	568	572	561	561
<b>Public Safety</b>				
County Police	150	151	151	151
Telecommunications/CAD	58	58	58	58
Sheriff's Office	211	212	212	212
Emergency Management	2	3	2	2
Fire Marshal	5	5	5	5
Building Inspections	20	20	17	17
GEMS	110	114	112	112
Animal Control	23	26	23	23
<b>Sub-Total</b>	579	589	580	580

**Support Services**

Information Technology (IT)	30	30	29	29
Grounds Maintenance	8	8	8	8
Public Works	23	24	24	24
ACCESS/Central Transportation	25	25	25	25
<b>Sub-Total</b>	<b>86</b>	<b>87</b>	<b>86</b>	<b>86</b>

<b>Total</b>	<b>1469</b>	<b>1485</b>	<b>1458</b>	<b>1458</b>
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\* Included in the Commissioners/Clerk to the Board authorized positions are 7 Board of Commissioner members.

## **Reader's Guide to the Departmental Summary Pages**

The following section consists of three parts: government functions, department benchmarking/performance measures, and department budget summaries. The government function pages list the function, a brief description of the services provided by the function, and a table showing the Adopted Fiscal Year 08-09, the Manager's Recommended FY 09-10 Budget, and the Adopted FY 09-10 Budget amounts for each department in the function.

Following this page are the individual department pages within the function. The department benchmarking/performance measures page shows graphs comparing measures between Gaston County and averages of other comparison counties. The comparison counties are Buncombe, Catawba, Durham, Forsyth, Guilford, Mecklenburg, Union, and Wake. For particular measures, data was not available for some of these counties and has been listed as such on the graphs. When determining measures per capita, the 2008 estimated populations were used. This data came from the North Carolina State Demographics website (<http://demog.state.nc.us/>) table showing Projected Annual County Population Totals: 2000-2009.

The page adjacent to the benchmarking/performance measure graphs shows the individual department budget summary. This page consists of the department's mission, department summary, expenditure and revenue detail, department position summary, budget highlights, departmental goals, and performance objectives and measures.

**Mission:** The mission statement defines the core purpose of the department. It can include the services provided, the intended recipient of the department's services, and reasons it benefits the community.

**Department Summary:** This section provides a more in-depth explanation of the services provided by the department. It can include the duties of the department and give more specific explanations of programs supported.

**Expenditure and Revenue Detail:** This section provides the dollar amounts allocated for salaries and benefits, operating, and capital expenditures as well as revenues from the federal or state government, local (county) revenues, or others (these can consist of fees, user charges, etc.)

**Budget Highlights:** New programs or services provided can be explained in this section. Also, specific reasons for changes in expenditures or revenues from previous years can be explained in more detail in this section.

**Departmental Goals:** Goals focus on broad statements of purpose for the department or specific services planned to be provided in the upcoming fiscal year.

**Performance Objectives and Measures:** These are measures that can provide data to show the workload, efficiency, and effectiveness of the department. These objectives and measures help plan and assess the performance of each individual department.

