

Fiscal Year
2024

ANNUAL
BUDGET

FY 2024 Adopted Budget



Ward 4
Charles M. Odom



Ward 2
Dave Kirlin
Mayor Pro-Tem



Ward 1
Robert J. Kellogg



Ward 6
Donyel Barber



Ward 5
Jennifer M. Stepp



Ward 3
James Gallagher



Mayor
Walker E. Reid, III

City Manager
Michael C. Peoples

Director of Financial Services
Crystal Certain



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**City of Gastonia
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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Reader's Guide



This budget document details how the City of Gastonia plans to meet the needs of the community and citizens. It is divided into the sections below.

Introduction

The Introduction begins with the City Manager's Budget Message that includes an executive summary of the budget, followed by the budget highlights and infographic. The ordinances adopted by City Council are next. This section is then rounded out with general information about the City, including background and demographics, along with an organizational chart.

Strategic Plan and Policies

This section includes the Strategic Plan adopted by City Council, the City's long-range plan, along with some financial forecasts. In addition, the financial policies and practices of the City complete this section.

Overview

The Overview includes general budget and financial information, as well as tables and charts summarizing the total City budget.

Fund Summaries

This section is by far the largest section of the book. It includes descriptions regarding the different types of funds and is further broken down by individual fund code. It also discusses the major sources of revenues for those funds. Tables and charts are used throughout this section to narrate the budget.

Capital Improvements

This section includes information concerning the City's capital projects.

Appendices

The Appendices includes supplementary information, such as a glossary, fund matrices and the City's FY 2024 adopted fee schedule.

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The City of Gastonia

Challenges. Opportunities. Growth.

City Manager's Budget Message FY 2023-2024

April 26, 2023

Mayor Walker E. Reid, III
Members of City Council
City of Gastonia
North Carolina

Dear Ladies and Gentlemen:

I am pleased to present to you, for your review and consideration the City of Gastonia's Fiscal Year 2023-24 Proposed Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The proposed Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, City staff will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The budget addresses, within the scope of available revenues, the goals and objectives as unanimously approved by the Mayor and City Council.

The specific focus of this budget is the City's human resources, our most important resource, and to improve our citizen and customer service levels for all. The City must be competitive and provide a great work experience to ensure that the City has the most professionally trained staff in place for the City to continue to be successful and a destination for people locating in the growing Charlotte area. This budget also takes advantage of a once in a generation opportunity to receive and appropriate one-time federal and state funds for substantial capital improvement projects that will significantly improve the quality of life for the citizens of Gastonia and increase the positive outreach to people to come and live, work, play and invest in a way of life, where you can be who you are, and receive an excellent level of service.

Supporting economic development that produces jobs and capital investment by the private sector continues to be a focus, as we make decisions on where and when to spend our limited resources. Essential municipal services such as water, sewer, electricity, public safety, streets, and solid waste must be in place to support economic development and sustainable growth throughout the City. Parks, recreation, sidewalks, greenways, and museum amenities also enrich the City's ability to attract new investment and improve the quality of life for all citizens across the City of Gastonia.

MISSION

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



CORE VALUES

Accountability, Inclusiveness, Safety, Professionalism, Honesty/Integrity

American Rescue Plan Act (ARPA)

The American Rescue Plan Act of 2021 (ARPA) is a \$1.9 trillion economic stimulus bill passed by Congress in March of 2021. From this Act, the City received a total of \$15,661,923, with the first payment of \$7,830,961.50 received in May 2021 and the remaining payment received in June 2022. This funding is a once in a generation opportunity for the City and will allow the City to fund projects and make improvements that would otherwise not happen, be delayed or impose a greater tax burden on the citizens of the City.

The funds do not come without restrictions. There were four categories the U.S. Treasury identified that all expenditures must fit within: COVID response & adaptation, premium pay, revenue loss and infrastructure investments.

Ten million dollars of the funds have been designated as revenue replacement, allowing a little more flexibility in spending and reporting. Projects or items identified to be purchased with this funding include Police defense equipment, body cameras, and the necessary server storage for (\$1,275,942), a three-year street resurfacing project for (\$1,500,000), contractual improvements at the FUSE stadium for increased capacity for (\$750,000), grant match for Linwood Park development (\$1,000,000), converting unused tennis courts into pickleball courts at T. Jeffers Community Center (\$850,000), traffic preemption devices for the Fire department vehicles in partnership with NCDOT (\$117,000), upgrade to Public Works facility (\$3,909,893), partnership with Gaston County Schools for improved athletic facilities (\$750,000) and a one-time transfer to assist with balancing the budget (\$500,000) in FY 2022-23.

The remaining funds (\$5,661,923) must be spent on projects or items that fall within the four categories identified by the U. S. Treasury. Expenditures qualified to date are miscellaneous COVID-19 public health items (\$453,915), an ARPA grants position to assist with processing and reporting (\$500,000), the replacement of playground equipment at four community centers (\$500,000), security cameras for Martha Rivers Park Community Center (\$95,173), a three-year advertising campaign for Communications and Marketing (\$75,000), Wayfinding signage for miscellaneous greenways and Parks and Recreation facilities (\$75,000), a bridge replacement at the Catawba Creek Golf Course (\$192,740) and miscellaneous upgrades for information technology security (\$232,000). During our budget outlook meeting in March, City Council also approved funding multiple projects at Erwin Center including the pool and pool house replacement (\$1,500,000), the replacement of the gym floor in the community center (\$130,000), and adding fencing around the field (\$60,000). The remaining funds will be used towards affordable housing (\$545,260), miscellaneous updates to the Gastonia Conference Center (\$400,000) and potentially partnering with a local non-profit for workforce development (\$250,000).

The City has received **\$871,269** in Community Development Block Grant (CDBG) Coronavirus funds that can be used for programs to prevent, prepare for and respond to coronavirus. The City has partnered with the United Way for utility bill and rental assistance. The City also received

HOME-ARP funding of **\$2,850,611** to help address homeless assistance needs by creating affordable housing or non-congregate shelter units and providing tenant-based rental assistance or supportive services.

State Grant Funding

In November 2021, the State of North Carolina General Assembly adopted their annual budget, which included direct appropriations to the City of Gastonia totaling **\$21,629,000**. These allocations were made for the following projects:

- Gastonia Municipal Airport Safety Improvements \$250,000
- FUSE Stadium District Improvements \$1,500,000
- Catawba Creek Greenway Extension \$1,850,000
- Miscellaneous funds to be used for recreation center signs \$25,000
- Firestone basin wastewater Outfalls \$4,425,000
- Supervisory Control and Data Acquisition system (SCADA) \$5,579,000
- Water Advanced Metering Infrastructure (AMI) \$8,000,000
- Schiele Museum (Nonprofit) \$1,000,000 for fencing and facility improvements

Budget Principles and Objectives

The focus for this budget has been centered on four guiding principles: ***financial responsibility, customer service, economic development and human resources.***

Financial responsibility means that the budget includes programs and expenditures that are supported by adequate and predictable revenues. Also, financial responsibility means that capital projects, equipment, and human resource costs are budgeted each year, so the City is not faced with a deterioration that would cause a fiscal crisis in future years.

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

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

Human Resources means that the City must provide a compensation and benefit structure to attract and retain our growing workforce. The City must invest in our most important resource. The investment in our workforce allows the City to take full advantage of opportunities as they arise and meet goals and objectives.

Budget Objectives

- Provide adequate funding for the essential operations of the City
- Provide competitive compensation and benefit structure to retain and recruit qualified employees; implement a higher level of employee engagement initiatives to ensure inclusiveness throughout the workforce
- Provide adequate funding for the maintenance or replacement of City facilities and equipment
- Provide excellent customer service through effective and efficient programs and projects
- Maintain adequate fund balances compliant with the City's adopted fund balance policy
- Appropriately fund the City's Health Self-Insurance Fund
- Adequately maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City
- Make public investments in improvements to neighborhoods and commercial areas throughout the City as funds are available
- Look for opportunities to provide and implement more cost-effective municipal operations
- Maintain a tax rate that generates necessary funds and implement strategic fee increases necessary to raise capital for increased maintenance and capital investments
- Continue to invest in economic development strategies that grow our local economy

General Fund



The proposed budget for Fiscal Year 2023-24 includes a five-cent decrease to the City's property tax rate. Gaston County's revaluation of real property resulted in an average increase in values of approximately 41.84% including a factor that anticipates appeals. Revenues for motor vehicles and personal property have decreased, so the net revenues for all property tax categories are projected to increase by 32.18% over last year's budget. The proposed budget does not appropriate fund balance.

The general reappraisal of real property for the City of Gastonia occurs normally every four years as decided by the Gaston County Board of Commissioners. State law requires that units of local government, including public authorities, publish a revenue-neutral rate in the budget immediately following the completion of the general appraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The revenue-neutral tax rate, as defined by G.S. 159-119(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average percentage increase in the tax base due to improvements since the last general appraisal.

The reappraisal produced a tax base of \$10,124,965,289 for the City of Gastonia. The tax levy for FY 2023-24 is \$38,313,078, and the growth factor since the last general reappraisal is 2.07%. Using the formula mandated by State law, the revenue-neutral tax rate for the City of Gastonia

is .376 cents per hundred dollars of value. The recommended property tax rate for Fiscal Year 2023-24 is 47 cents per hundred dollars of value, which represents a decrease from the property tax rate of 52 cents for Fiscal Year 2022-23.

Electric Fund



No general retail electric rate increases are in the FY 2023-24 budget. The City will continue to utilize excess revenues over expenditures for future capital projects and funding for future rate stabilization. This should allow for a consistent rate structure for the foreseeable future. It is important to expand economic development into the areas served by the City's electric system. Capital funds will be available for redevelopment, as well as for new growth corridors.

The FY 2023-24 budget maintains the amount of transfers to the General Fund at \$2,000,000. Gastonia must maintain the level of transfers approved by the Local Government Commission at no more than 3% of gross electric fixed assets. The FY 2023-24 budget also provides funding for maintenance and capital projects including such projects as the new construction of a southeast substation, new development infrastructure, new electric operations center and continued LED street light conversion throughout the City. Expenditures in the Electric Fund are organized into priority areas: ***reliability and redundancy, safety & maintenance, load growth initiatives, and use of innovative ideas and technology.***

Water and Sewer Fund



No water and sewer rate increases are included in the FY 2023-24 budget. The focus of the Water and Sewer Fund continues to be strategic investments in repairs to existing infrastructure, meeting demands for economic development extensions, and continuing to develop cooperative agreements with surrounding municipal systems and the County.

The City will continue to partner financially with the State, the private sector, other municipalities, and the County to extend lines into our important growth areas. This is particularly important now as the City and County see increased development pressure in all areas of the City. New developments are being constructed between the Union Road and New Hope Road corridors. Staff has completed the acquisition of necessary right of way and easements to construct major water distribution and sewer collection systems in this corridor. The project known as the Southeast Utility Extension project is under construction with an



expected completion in Spring 2023 and the City anticipates issuing \$50,000,000 in revenue bonds for the second phase of the project in the summer of 2023.

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

Solid Waste Fund



No solid waste fee increase is included in the FY 2023-24 budget. The City's Solid Waste Fund receives revenues directly from solid waste fees and transfers from the General Fund on a 50%-50% basis. With the fee schedule adopted in the prior fiscal year, this has prevented the need for any additional fee increases for the FY 2023-2024 budget.



The City will experience modest increases in solid waste tipping fees at the Gaston County landfill, increased investment in necessary fleet replacements, and the continued automation of equipment. The City has also added additional solid waste employees as the city continues to expand.

Stormwater Fund

No increase to the stormwater fee is included in the FY 2023-24 budget. The Stormwater Fund pays for a wide variety of State compliance requirements, maintenance and capital improvement projects. The priority for stormwater projects is concentrated on those within public rights-of-way that the City has an obligation to maintain and repair. Improvements proposed for stormwater problems (outside of the rights-of-ways) are prioritized by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. The City was awarded \$5,979,200 of an \$8,000,000 project from FEMA for the infrastructure, realignment and stream restoration of Duharts Creek. City staff will continue to seek state funds to assist with the 25% match. Additionally, the City has been awarded an \$500,000 grant from NCDEQ for the purchase of a crawler camera system and an Asset Inventory Assessment.



Employee Compensation and Benefits

One of the two primary focuses of this proposed budget is human resources. Local Government is challenged with retaining and recruiting employees into an evolving and complex service delivery model that transcends various fields of expertise. The total number of authorized full-time employees the upcoming fiscal year is **952**. The growth in residential infill and new construction are placing increased demands on City services. The FY 2023-24 budget includes a 4% increase effective 7/1/2023 and a newly created 1% career development program that provides a method for employees to capitalize participation in professional development, DEI training, and wellness. This incentive will be effective 1/1/2024. The budget maintains the annual \$350 Holiday Bonus for eligible employees that will be distributed to employees the last week in November. The City will continue the 401(k) program for all full-time employees and also continue to invest the in NC Local Government Retirement System at mandated levels.



Health care costs remains a challenge for both the City and employees and will continue to be so for the foreseeable future. The proposed budget continues to provide funding for a \$750 payment to the Health Savings Account (HSA) for all employees covered by the City's Health Insurance Program. Wellness initiatives and incentives that positively impact employee health will continue for the upcoming fiscal year. The City plans to expand the existing health care clinic to all those that participate in the City's insurance plan. Staff will continue to utilize employee wellness committees and focus groups to improve our overall employee health and wellness. Staff will continue to monitor claims throughout the year and will provide consistent updates through the City's Monthly Financial Reporting.



Infrastructure



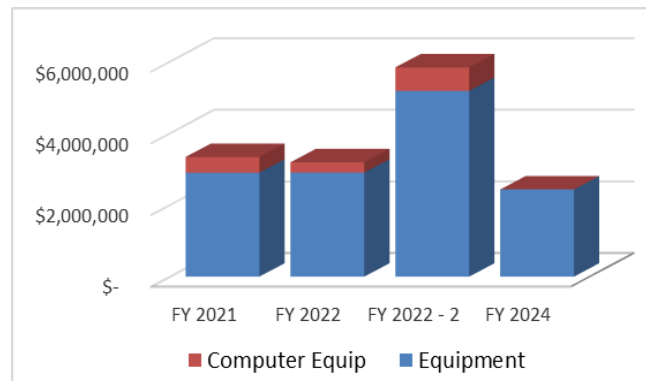
The City of Gastonia is responsible for approximately 454 miles of paved streets (354 miles of local streets) along with sidewalks and traffic control systems, 693 miles of water lines, 654 miles of sewer lines, and 513 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to Clover, South Carolina. One of the most important responsibilities of our city is to provide and maintain the critical public infrastructures that is often taken for granted. The City maintains the electric lines, electric substations, one water plant, three water storage tanks, stormwater systems, three wastewater treatment plants, many wastewater pump stations, greenways and sidewalks, parks,

ballfields, and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, stormwater, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must consistently maintain and expand our critical infrastructure.



Funding for Equipment

Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a 59-month period, thereby leveling the impact of equipment needs from year to year. More than \$3 million of vehicle equipment was requested by City departments for replacement or additional equipment in the upcoming fiscal year. The proposed budget



appropriates a total of \$2,361,918 in funding for equipment replacement. We are proposing to replace various fleet vehicles, including 14 police vehicles and \$1,375,030 for Solid Waste vehicles and equipment. Requests by departments for replacement equipment that were approved by the Fleet Services Manager and Public Works Director are included in the budget.

Transportation

The FY 2023-24 budget provides \$915,198 for resurfacing and repairing local City streets. This is in conjunction with \$1,500,000 that has been allocated from American Rescue Plan Act (ARPA) for a three-year resurfacing project. The NCDOT has several projects spanning across the City that equal to over \$1,000,000,000 in the next decade. The City will continue to partner with NCDOT on these critical projects; the widening of I-85 from the Catawba River to US 321, the widening of South New Hope Road from Titman Road to Union-New Hope Road, and the widening of Union Road from Garrison Boulevard to Niblick Drive.

The citizen approved General Obligation (GO) Bond revenues have already begun providing improvements to our street system. Over 30 miles of street resurfacing are underway and expected to be complete by the end of 2023,



along with adjustments to over 30 manholes on Franklin Boulevard. Additional street resurfacings are anticipated for FY 2024. The City also have several studies underway that will identify specific improvements that can be made to the streets around our parks and schools and at congested intersections. These study projects are

intended to provide the basis for future projects where we can leverage GO Bond funds to match with state or federal funding to complete the projects.

Prior year federal grant funds and the required City match (\$1,991,869) will assist the City in continuing to make pedestrian and sidewalk improvements. These sidewalk expansion projects have begun the preliminary engineering design phases and will reach into FY 2024-25 for completion. Funding is also available from prior year state and federal grants for multiple Airport capital projects, including a comprehensive update to the airport layout plan that will continue to study the potential lengthening and reorientation of the runway, in phase one of a fencing project, the comprehensive renovation of the existing fueling area and tarmac, and the construction of a new self-serve fuel station.



Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians, and lane realignments along the Franklin Boulevard corridor. Finally, the City will continue to partner with the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), the City of Belmont, the Town of Cramerton, and Gaston County to identify funding to continue moving the Catawba Crossings Project (bridge crossings over the South Fork and Catawba rivers) forward. This is a critically important transportation project, connecting South New Hope Road to I-485 and NC 160 (Steele Creek Road) just south of the Charlotte-Douglas International Airport.

Maintaining Adequate Levels of Fund Balance

As of June 30, 2022, Gastonia’s general fund balance available was 47.96% of the budget. This is well above the 25% requirement, as set forth by the Council adopted Fund Balance Policy and the recommendation of the North Carolina Local Government Commission (LGC). The City should

continue to compare fund balance totals to cities in our peer group of population and level of service

Hotel Occupancy Tax Fund revenues are allocated towards the Gastonia Conference Center debt service and operating deficit. In prior budget years, Tourism Development Authority's fund balance was intentionally increased to ensure coverage of future debt service payments. Fund balance has been appropriated for the last four budget years and is currently expected to continue through FY 2026-27.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2023, after the close of the FY 2022-23 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2022-23 budget year.

Economic Development

Gastonia continues to show its competitiveness across industry sectors. Residential growth is booming, industrial growth is strong and we continue to see commercial growth. This year, Polykemi, Inc opened a new location in the Gastonia Technology Park in the Maistro Shell building, representing \$11.8 million in investment and 22 new jobs. Apple Creek Corporate Center has seen additional investment this year. Hans Kissle started construction on their headquarters in Apple Creek in what will be a \$42 million investment and 219 new jobs. This industry has also become a new corporate citizen in Gastonia by annexing into the City limits. Gateway 85 has become a very visible example of how strong Gastonia's industrial growth has been with the addition of the Newell Brands, USPS and Amazon buildings a highlight along Interstate 85.



The City continues to see new residential developments both infill and expanding its borders through voluntary annexation. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and will contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve new developments. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. ***It is our ongoing objective to grow and diversify the City's tax and utility bases.***

CaroMont Health Park and the City's commitment to invest in this area of the City has proven to be successful and the catalyst for growth in the FUSE and Downtown Districts. Several new projects in the works have stated their decision to invest in Gastonia has been because of



CaroMont Health Park. FUSE is proving to be the catalyst for economic development it was intended. The future growth of our FUSE District remains strong as we look at the planned projects for development. This past year saw a strong leasing uptake for Trenton Mill and with this successful project, LMG Development has presented plans for The Foundry. This will be a \$50 million project to bring 250 market-rate multi-family units and 5,000 square feet of commercial

space to our FUSE district. Franklin Yard is another projects bringing 230 new multi-family units and 7,000 of commercial space with the redevelopment of the former Central YMCA property. This will be an additional \$50 million investment. The Dillinger and Hangar projects will begin construction in this upcoming year and we expect them to open with new residential, new restaurant and new retail space. We have also started preliminary conversations with Tribridge Development on the redevelopment of Loray Mill Phase 2.

The growth of Downtown Gastonia has had a very visible representation through 2023 with the addition of the red tower construction crane being used to construct Center City Crossings. This project is now reaching its full mass of six-stories and is an impressive structure. Center City Crossings remains on schedule and is planned to be open January 2024. This year we have worked to form a partnership with Gaston College to open in the former Citizen's National Bank bringing a higher education center to Downtown. This project continues to move forward and will be the catalyst for the redevelopment of that



building. Additionally, the Rustins building is under renovation bringing new retail space and condominiums. WhiskGars has been purchased by a well-established Charlotte group and will be rebranded in this upcoming year. Downtown has also opened the first Social District in Gaston County and we are looking forward to having it available this upcoming season of the Gastonia Honey Hunters.

The long-range future for Gastonia remains positive and strong. The City continues to partner with ElectriCities and Retail Coach to market and recruit potential developers and businesses to the region. Gastonia's location 25 minutes west of Charlotte continues to be a major strength.



Source: CLTAirport.com

Charlotte is one of the fastest growing and most affluent metropolitan areas in the United States, and has become a major U.S. financial center, and is now the second largest banking center in the United States after New York City. Interstate 85, the transportation link between Atlanta and Charlotte, bisects our city with eight interchanges. US Highway 321 links us to Hickory and Interstate 40, while the proposed Catawba Crossings project would further connect Gastonia to the Charlotte-Douglas International Airport and Interstate 485.

Creating and Maintaining a Fiscally Sustainable Organization for the Future

Each year when preparing the budget, staff looks beyond this year's budget to identify revenue and expenditure trends focused on the next three years. The General Fund depends upon tax base growth, which is tied closely to the economic condition of our community. With a large percentage of our expenditures being salary and fringe benefits, the most meaningful changes to General Fund expenditures in the future will have human resource implications as reflected in this proposed budget.

We must continuously search for ways to retain and recruit talented professionals to provide the essential services to a growing city. Some operating costs will increase no matter what we do. There are some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department.

The City must always evaluate customer service delivery and seek to improve policies and procedures to provide an updated platform that is easy to navigate by **ALL** citizens and customers.

New and expanded expenditures are carefully evaluated and must be viewed as an investment. Questions should be asked. If we make this expenditure, what kind of investment return will the City receive? We must view each new expenditure as one that may cause us to reduce an expenditure elsewhere within the City. A request to spend funds must always be viewed within the larger context of our budget. We must constantly look for innovative ways to deliver services in the most efficient and effective manner.

Conclusion

In closing, the recommendations contained in the Fiscal Year 2023-24 Budget reflect the goals of the Mayor and Council to continue investment in the City's human resources, continue to improve the quality of life of the citizens of Gastonia while providing the highest level of citizen and customer service. Employee related costs will continue to be the most significant challenge to fund each year, especially with the ever-growing difficulty recruiting employees into a complex local government. Growing our revenues through quality economic development will be our way to provide the services expected for our city in the future.

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

Respectfully submitted,

Michael C. Peoples

Michael C. Peoples
City Manager

Changes from Proposed Budget



The FY 2024 Proposed Budget included a 4.0% increase to the subsidy for both the Mayor and Council members, which would have increased their monthly amounts from \$1,585.78 to \$1,649.21 and from \$1,364.38 to \$1,418.96, respectively. The monthly expense allowance was proposed to remain at \$387.45 per month for both the Mayor and Council members. However, at the public hearing held on May 2, 2023, a motion was made to decline this 4.0% increase and was approved unanimously.

The impact of this was less than \$6,500, which was an immaterial amount to the total proposed General Fund budget of \$86,604,930 that was already balanced. As such, the funding was removed from the Mayor and Council personnel budget and added to the General Fund building maintenance budget to assist with capital improvement projects whose funding had been decreased during the budget process in an attempt to balance the budget. Therefore, the total budget did not change and there were no other changes from proposed.

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Budget Highlights



CITY-WIDE

- \$0.05 property tax rate decrease
- No appropriation of fund balance to balance the budget
- 4% cost of living adjustment
- 1% additional increase upon successful completion of a newly implemented career development program on or after January 1, 2024
- Educational reimbursement increasing from \$1,000 to \$2,000 annually per qualified and approved employee
- Increase travel/training budgets for improving employee engagement and retention
- Fuel cost increases

GENERAL FUND (110)

- Increase in debt service to fund transportation bonds
- Election costs totaling \$87,000
- Building Improvements (\$30K+ each)
 - Police Department HVAC upgrades and replacements
 - Fire Station 4 and Fire Station 8 roof replacement
- City Council approved Police retention and recruitment incentives totaling \$638,489
- Implementation of a Customer Care Center to improve the customer experience

POWELL BILL (170)

- Decrease in resurfacing expenditures due to \$1.5M being allocated from American Rescue Plan Act (ARPA) funding for a three-year project (year two of three)
- Increase travel/training budget to account for new commercial driver license (CDL) requirements

WATER/SEWER FUND (330)

- Continued increase in chemical costs
- Investment in replacement equipment purchases
 - Service truck, Pickup Truck (2), and Crane Truck

ELECTRIC FUND (331)

- 2.5% increase in Purchased Power
- Utility system improvements to refurbish old transformers
- Equipment purchases
 - Bucket truck (2) and Mini derrick

Budget Highlights



TRANSIT FUND (332)

- Overall budget increase totaling \$3,536,891 from prior year because the City has resumed budgeting for the use of annual Federal Transit Administration (FTA) allocations after utilizing Coronavirus Aid, Relief and Economic Security (CARES) Act and ARPA funding the past few years

SOLID WASTE (335)

- County landfill fee increased from \$28.00 per ton to \$29.00 per ton
- Route mapping and data analysis for route optimization
- Increased investment in equipment to achieve full automation for leaf collection

STORMWATER (336)

- Increase transfer to Capital Projects to \$1,300,000 to match \$5,979,200 in Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) funding for a Duharts Creek improvement project

COMMUNITY DEVELOPMENT BLOCK GRANT (621)

- Transfer from the General Fund for administrative costs that exceed the allowable amount totaling \$16,529

HEALTH SELF-INSURANCE FUND (868)

- Continuation of City wellness program
- Continuation of Diabetes Management Program

DENTAL SELF-INSURANCE FUND (870)

- Base plan – increase in plan coverage to cover diagnostic and preventive services at 100%
- Employee optional buy-up plan – increase the maximum annual benefit from \$1,000 to \$2,000 per year for each covered person

VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND (880)

- Police vehicle replacements (14)
- Solid Waste equipment
 - Automated garbage truck, two leaf trucks, and two knuckleboom trucks

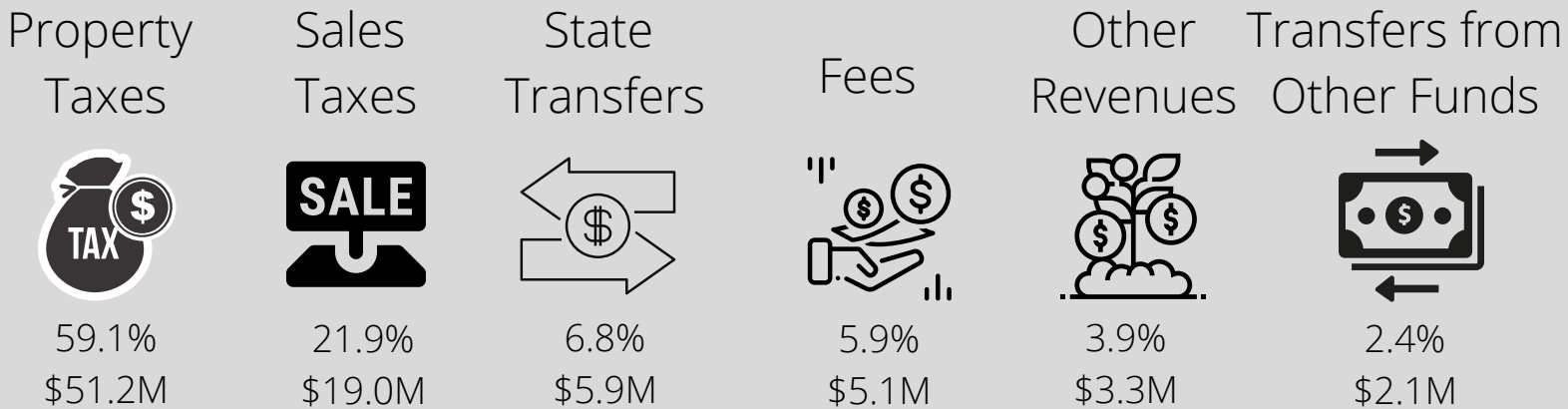
\$296.76M
CITY-WIDE
BUDGET

5¢ TAX RATE REDUCTION
TAX RATE = 47¢
PER \$100 OF VALUATION

General Fund \$86.6M

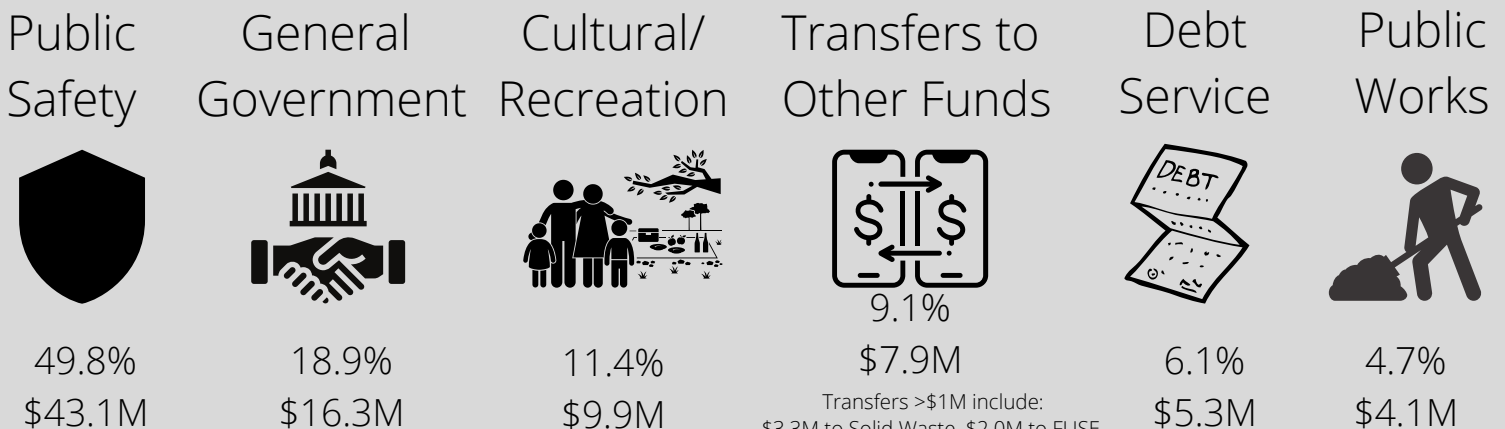
Where does the money come from?

Projected amounts



Where does the money go?

Projected amounts



Transfers >\$1M include:
\$3.3M to Solid Waste, \$2.0M to FUSE,
\$1.3M to Transit and \$1.2 to Powell Bill

Enterprise Utility Funds \$142.4M

Projected Amounts

Electric Fund
\$82.4M

Water & Sewer Fund
\$48.3M

No utility rate increases

Solid Waste Fund
\$7.3M

Stormwater Fund
\$4.4M

Where does the money come from?

Projected amounts

Electric Sales

Water & Sewer Sales

Stormwater Charges

Solid Waste Charges

Transfer from General Fund
(to Solid Waste)

Other Revenues



56.2%
\$80.0M

32.8%
\$46.8M

3.1%
\$4.4M

2.5%
\$3.6M

2.3%
\$3.3M

3.1%
\$4.3M

Where does the money go?

Projected amounts

Purchased Power

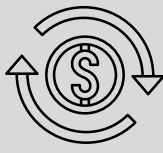
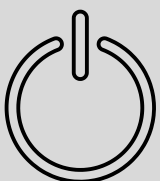
Personnel

Transfers to Other Funds

Debt Service

Equipment & Utilities

Other Expenses



34.9%
\$49.6M

16.4%
\$23.4M

13.7%
\$19.4M

5.6%
\$8.0M

4.9%
\$7.0M

24.5%
\$35.0M

Transfers include:
\$17.4M to Capital Projects
\$2.0M to General Fund

City of Gastonia, North Carolina

BUDGET ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments, City-owned public utilities, for the payment of debt service and for capital outlay and projects for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

GENERAL FUND	
General Government	\$ 16,041,341
Public Safety	43,094,644
Cultural/Recreation	9,819,154
Debt Service	5,448,003
Public Works	4,272,647
Transfers Out	7,929,141
TOTAL GENERAL FUND	\$ 86,604,930
WATER AND SEWER FUND	\$ 48,308,420
WATER & SEWER STIMULUS GRANT FUND	\$ 3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	\$ 3,403,977
WATER & SEWER RENEWAL & REPLACEMENT FUND	\$ 45,000
ELECTRIC FUND	\$ 82,368,900
ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 150,000
TRANSIT SYSTEM FUND	\$ 4,221,952
SOLID WASTE FUND	\$ 7,300,106
SOLID WASTE DISPOSAL TAX FUND	\$ 57,000
STORMWATER UTILITY FUND	\$ 4,414,595
FUSE FACILITY OPERATIONS FUND	\$ 2,259,253
CONFERENCE CENTER OPERATIONS FUND	\$ 836,075
TECHNOLOGY SUPPORT FUND	\$ 39,233
POWELL BILL FUND	\$ 3,822,848
OCCUPANCY TAX FUND	\$ 825,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 245,680
TOTAL OPERATING APPROPRIATIONS	\$ 244,906,946

City of Gastonia, North Carolina

SECTION II....and that the following revenues will be available during the fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the aforementioned appropriations:

GENERAL FUND

Ad Valorem and Personal Property Taxes	\$	51,214,121
Fees and Permits		5,094,030
Investment Earnings		902,000
Grant Funding		653,429
Other Revenues		1,783,856
Sales Tax		19,000,000
State Transfers		5,905,000
Transfer from Other Funds		2,052,494
TOTAL GENERAL FUND	\$	86,604,930

WATER AND SEWER FUND

Water and Sewer Sales	\$	46,756,850
Assessments		6,593
Fees		1,319,477
Investment Earnings		175,000
Other Revenues		50,500
TOTAL WATER AND SEWER FUND	\$	48,308,420

WATER & SEWER STIMULUS GRANT FUND

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

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Investment Earnings	\$	400,000
Transfer from Water and Sewer Fund		3,003,977
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	\$	3,403,977

WATER & SEWER RENEWAL & REPLACEMENT FUND

Investment Earnings	\$	45,000
TOTAL W/S RENEWAL & REPLACEMENT FUND	\$	45,000

ELECTRIC FUND

Electric Sales	\$	80,039,400
Fees		887,000
Investment Earnings		480,000
Other Revenues		962,500
TOTAL ELECTRIC FUND	\$	82,368,900

ELECTRIC RENEWAL & REPLACEMENT FUND

Investment Earnings	\$	150,000
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	\$	150,000

TRANSIT SYSTEM FUND

User Fees	\$	100,000
Investment Earnings		9,000
Operating Grants		2,457,606
Other Revenues		8,000
Fund Balance Appropriated		300,000
Transfer from General Fund		1,347,346
TOTAL TRANSIT SYSTEM FUND	\$	4,221,952

City of Gastonia, North Carolina

SOLID WASTE FUND	
Solid Waste Residential and Commercial Fees	\$ 3,615,000
Fees	403,300
Investment Earnings	25,000
Other Revenues	3,000
Transfer from General Fund	3,253,806
TOTAL SOLID WASTE FUND	\$ 7,300,106
SOLID WASTE DISPOSAL TAX FUND	
Solid Waste Disposal Tax	\$ 57,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	\$ 57,000
STORMWATER UTILITY FUND	
Stormwater Sales	\$ 4,370,520
Fees	24,075
Investment Earnings	20,000
TOTAL STORMWATER UTILITY FUND	\$ 4,414,595
FUSE FACILITY OPERATIONS FUND	
Fees	\$ 85,808
Other Revenues	140,000
Transfer from General Fund	2,033,445
TOTAL FUSE FACILITY OPERATIONS FUND	\$ 2,259,253
CONFERENCE CENTER OPERATIONS FUND	
Other Revenues	\$ 743,581
Fund Balance Appropriated	52,494
Transfer from Municipal Service District	40,000
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 836,075
TECHNOLOGY SUPPORT FUND	
Fees	\$ 14,400
Investment Earnings	2,500
Fund Balance Appropriated	22,333
TOTAL TECHNOLOGY SUPPORT FUND	\$ 39,233
POWELL BILL FUND	
Funding for Roads	\$ 2,350,000
Investment Earnings	80,000
Other Revenues	1,500
State Transfers	160,000
Transfer from General Fund	1,231,348
TOTAL POWELL BILL FUND	\$ 3,822,848
OCCUPANCY TAX FUND	
Occupancy Tax	\$ 825,000
TOTAL OCCUPANCY TAX FUND	\$ 825,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	
Ad Valorem Taxes	\$ 236,800
Fees	2,880
Investment Earnings	6,000
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 245,680
TOTAL OPERATING REVENUES	\$ 244,906,946

City of Gastonia, North Carolina

SECTION III. That pursuant to Section 13.1 of Chapter 159, of the General Statutes of North Carolina, the following Internal Service Financial Plans are hereby established:

HEALTH SELF INSURANCE FUND

Total Estimated Revenues	\$	14,047,831
Total Estimated Expenditures	\$	14,047,831

DENTAL SELF INSURANCE FUND

Total Estimated Revenues	\$	439,500
Total Estimated Expenditures	\$	439,500

VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND

Total Estimated Revenues	\$	6,492,133
Total Estimated Expenditures	\$	6,492,133

TECHNOLOGY SERVICES FUND

Total Estimated Revenues	\$	8,277,954
Total Estimated Expenditures	\$	8,277,954

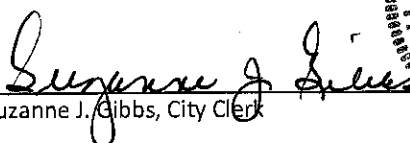
SECTION IV. And there is hereby levied an Ad Valorem Property Tax of \$0.47 on each one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2023 for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. Additionally, there is levied an Ad Valorem Tax of \$0.20 on each one hundred dollars (\$100.00) of valuation on taxable property in the Downtown Municipal Services District for taxes as of January 1, 2023 for the purpose of raising revenue for said district.

SECTION V. Council subsidy will remain at \$1,585.78 per month for the Mayor and \$1,364.38 per month for the other members. The monthly expense allowance will remain at \$387.45. Any Council member may elect to accept or reject any portion of said subsidy at their discretion.

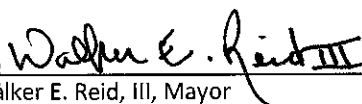
SECTION VI. Any funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2023-2024 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that carry forward funding matches the audited year ending June 30, 2023 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2023-2024 budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary. Any adjustment between appropriations within a single fund can be approved by the City Manager. Prior year encumbrances that are inadvertently closed may be reappropriated with the City Manager's approval. Any remaining funding for the Unified Development Ordinance/Comprehensive Plan Update may be carried over with the City Manager's approval.

SECTION VII. Grant funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Special Revenue funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Internal Service funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Governmental funding not depleted during the prior fiscal year, with the exception of the General Fund unless specified in Section VI, may be carried over with the City Manager's approval. Electric Rate Stabilization funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Enterprise Renewal and Replacement funding not depleted during the prior fiscal year may be carried over with the City Manager's approval. Trust and Agency funding not depleted during the prior fiscal year may be carried over with the City Manager's approval.

ADOPTED this 6th day of June 2023.


 Suzanne J. Gibbs, City Clerk




 Walker E. Reid, III, Mayor

City of Gastonia, North Carolina

CAPITAL PROJECTS ORDINANCE

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

SECTION I. The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS	\$	30,000
WATER AND SEWER IMPROVEMENTS	\$	3,400,000
WATER AND SEWER SYSTEM DEVELOPMENT FEES	\$	2,800,000
ELECTRIC SYSTEM IMPROVEMENTS	\$	13,131,000
STORMWATER IMPROVEMENTS	\$	1,300,000
INFRASTRUCTURE IMPROVEMENTS	\$	320,000
TOTAL CAPITAL PROJECTS	\$	<u>21,147,667</u>

SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the aforementioned appropriations:

AIRPORT IMPROVEMENTS		
NCDOT Aviation Division	\$	150,000
Transfer from General Fund		16,667
TOTAL AIRPORT IMPROVEMENTS	\$	<u>166,667</u>
STREET IMPROVEMENTS		
Transfer from General Fund	\$	30,000
TOTAL STREET IMPROVEMENTS	\$	<u>30,000</u>
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	\$	3,400,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$	<u>3,400,000</u>
WATER AND SEWER SYSTEM DEVELOPMENT FEES		
Sewer System Development Fee	\$	400,000
Southeast Sewer System Development Fee		800,000
Southwest Sewer System Development Fee		50,000
Water System Development Fee		700,000
Southeast Water System Development Fee		800,000
Southwest Water System Development Fee		50,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$	<u>2,800,000</u>

City of Gastonia, North Carolina

ELECTRIC SYSTEM IMPROVEMENTS

Transfer from Electric Fund	\$ 13,131,000
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	\$ 13,131,000

STORMWATER IMPROVEMENTS

Transfer from Stormwater Utilities Fund	\$ 1,300,000
TOTAL STORMWATER IMPROVEMENTS	\$ 1,300,000

INFRASTRUCTURE

Cellular Tower Rental	\$ 280,000
Interest Earnings	\$ 40,000
TOTAL INFRASTRUCTURE IMPROVEMENTS	\$ 320,000

TOTAL CAPITAL PROJECTS	\$ 21,147,667
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SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2023-2024 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending June 30, 2023 balances and will eliminate over appropriation of funds. Any Capital Projects completed with funds remaining can be reverted back to the originating fund at the City Manager's approval.

ADOPTED this 6th day of June, 2023.



Walker E. Reid III

 Walker E. Reid, III, Mayor

Suzanne J. Gibbs

 Suzanne J. Gibbs, City Clerk

City of Gastonia, North Carolina

COMMUNITY DEVELOPMENT GRANT PROJECTS ORDINANCE

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

SECTION I. The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

COMMUNITY DEVELOPMENT FUND	\$	595,706
HOME INVESTMENT TRUST FUND	\$	849,516
TOTAL GRANT PROJECT APPROPRIATIONS	\$	<u>1,445,222</u>

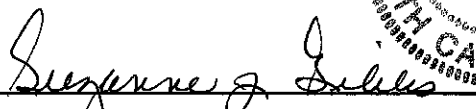
SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2023 and ending June 30, 2024 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	\$	579,177
Transfer from General Fund		16,529
TOTAL COMMUNITY DEVELOPMENT FUND	\$	<u>595,706</u>
HOME INVESTMENT TRUST FUND		
Federal Home Program	\$	830,116
Repayment/Loan - Homeowner		19,400
TOTAL HOME INVESTMENT TRUST FUND	\$	<u>849,516</u>
TOTAL GRANT PROJECT REVENUES	\$	<u>1,445,222</u>

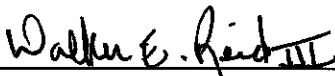
SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2023-2024 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending June 30, 2023 balances and will eliminate over appropriation of funds. Any adjustment between appropriation within a single fund can be approved by the City Manager. Also, any funds not utilized in the Fiscal Year 2023-2024 budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 6th day of June, 2023.





 Suzanne J. Gibbs, City Clerk



 Walker E. Reid, III, Mayor

City Background

History

Gastonia, North Carolina began in the early part of 1873 after the Atlanta & Richmond Air Line train came through the county and established the Gastonia Station. The crossroads of this railway with the Chester & Lenoir Narrow Gauge Railroad in 1875 and 1876 became a common sense shipping point for many farm families, bringing a demand for resources.

The Town of Gastonia was incorporated in 1877 with a population of 140 and one square mile of corporate town limits. The original population was reflective of the surrounding county and was comprised of Scotch-Irish, German, English, Scotch Highlander and African lineages. Gastonia seemed to draw many interested people during the 1880s and 1890s, rivaling cities with larger populations at the time and as it started to break free from its fledgling beginnings. By 1890, there were two hotels, a variety of stores and a population of 1,033, making Gastonia the largest town in Gaston County.

The arrival of the textile industry in the late nineteenth and early twentieth centuries was the single most important event in Gastonia's history. The progress of Gastonia and the Piedmont Region is largely the result of the economic development brought by the cotton textile industry in its more than a century of dominance. The first cotton factories included Gastonia Cotton Manufacturing Co., incorporated in 1887 and the Trenton Cotton Mill, incorporated in 1893.

Gastonia built its first City Hall located on South Street in 1899 for a cost of \$2,885. By 1900, the population had grown to 4,610 and there were six cotton mills, a third hotel and an opera house. Textiles started explosive growth in the town in 1902. The number of spindles doubled when the Loray Mill (the "Million Dollar Mill") opened with 50,000 spindles. In 1910, Gastonia became the County seat and on Saturday, January 1, 1911, the Gaston County Courthouse moved from Dallas to Gastonia, located at 151 South Street in a building designed by Washington DC architectural firm, Milburn & Heister.

By 1920, the number of spindles at the Loray Mill had grown to 90,000 and Gastonia was becoming known as the "City of Spindles." The addition of a six-story wing to the Loray Mill in 1921 made it the largest textile mill under one roof in the South. In 1929, a labor strike at Loray tragically resulted in the deaths of the City's Police Chief O.F. Aderholt and union leader, Ella May Wiggins. Many books and articles have been written about the strike, a painful time in the city's history which came as residents were bracing themselves for the worst depression the nation had ever seen.

City Hall was erected at its current location, 181 South Street, in 1926. It was designed in the Renaissance Revival style by Hugh White and once housed the Fire Department, Police Department and jail. The new City Hall joined a thriving downtown commercial district that boasted two skyscrapers, one seven stories and the other eight, both originally bank buildings. These prominent structures, along with others such as the Gaston County Courthouse, displayed the growing stature of the City.



City Background



In January 1944, the City's pursuit of progress continued with the voters of Gastonia approving a \$200,000 bond issuance to develop an airport. A tract of about 300 acres was purchased 5½ miles from the City center on Union Road.

Forty-three cotton textile mills were located in Greater Gastonia by 1949. Arlington Cotton Mills, the sixth cotton mill in the City, was the first to produce "combed" cotton in the South. Gaston County then became world famous for its "combed" cotton product.

Many miles of water and sewer lines were installed between 1936 and 1949, along with the building of hard surface roads and streets. The lighting, telephone and telegraph systems were expanded as well. Power was purchased by the City for use and resale. In addition, many new buildings and hundreds of homes were built.

By 1960, there were a total of 710,208 spindles in Gastonia. Firestone Fibers and Textiles was operating in the building that formerly housed the Loray Mill. With the construction of Interstate 85 around the City, the population increased to 37,726. Working with the community in 1961, Rudolph "Bud" Schiele worked to establish what is now known as the Schiele Museum.

Annexation began taking place, resulting in a population of approximately 48,000 by 1970. During this decade, the City started with the Gaston County Farmers Market Association to offer locally grown products and Crowders Mountain State Park was established in 1974.

While the textile industry began declining in the 1990s, Parkdale Inc., was thriving and expanding to become the largest consumer of cotton in the United States, as well as one of the largest providers of spun yarns in the world. Also during this time, the City partnered with the International Sister Cities Program to foster friendships and mutual understanding between the people of Gastonia and foreign countries.

Government

The City has operated continuously under the Council-Manager form of government since its adoption in 1919 and is governed by a Mayor and six-member City Council elected on a non-partisan basis. The Mayor and City Council members are elected for four-year staggered terms. Mayor and City Council elections are determined by an at-large vote and are held every two years in November of odd-numbered years. The Council takes office on the first Tuesday in December following the November election.

Each council member represents a particular City ward and each ward is intended to represent equal parts of the City's population. As such, redistricting is the process of redrawing ward boundaries every ten years, following the decennial United States Census and is mandatory under the Equal Protection Clause of the 14th Amendment to the United States Constitution. It is the federal and state mandated process (N.C.G.S 160A-23) for communities with district (ward) based voting to ensure that representation is distributed equally across the community.

The last redistricting adopted by the City Council was on May 3, 2022 after the 2020 US Census confirmed growth in Gastonia, with an increase of more than eight thousand (8,000) residents from the 2010 US Census population. That growth was not spread equally among the City as some wards saw increases in populations, while others experienced decreases. Under the 2020 US Census, the City's population was

City Background

accounted as 80,411, with the ideal population for each ward at 13,402 residents. While it is almost impossible to attain that, the new wards represent a distribution within five percent (+/- 5%) of this ideal population.

The Mayor presides over all City Council meetings (held on the first and third Tuesday of each month). All meetings are open to the public. The major duties of City Council include:

- To enact policies and ordinances which concern the operation of the City of Gastonia
- To assess and assign priorities to the needs of the City and develop methods to meet those needs
- To adopt an annual balanced budget for governmental operations
- To establish the City's property tax rate
- To appoint officials and members to City boards and committees
- To regulate land use and zoning within the municipality's jurisdiction
- To call for bond referendums, enter into contracts and establish new programs
- To appoint a city manager and city attorney

The day-to-day operations of the City are the responsibility of the appointed City Manager who directs this through three Assistant City Managers. Further, the City is broken down into multiple departments, each led by an individual Department Head. These departments enable the City to provide governmental services, including police and fire protection, community development, recreation programs, solid waste collection and disposal, water and sewer, electricity, public transportation and other miscellaneous public services.

Statistics

Gastonia is located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte and covers an area of approximately 51.69 square miles. It is the third largest city in the Charlotte-Concord-Gastonia NC-SC Metropolitan Statistical Area (MSA) as identified by the United States Census Bureau. The 2022 estimated population of the MSA per the US Bureau of Economic Analysis is 2,756,069, ranking it 23rd in the country. Per the 2022 US Census population estimates, the City's population is 82,653, ranking it thirteenth in the State.



<https://www.census.gov/data/tables/time-series/demo/popest/2020s-total-metro-and-micro-statistical-areas.html>

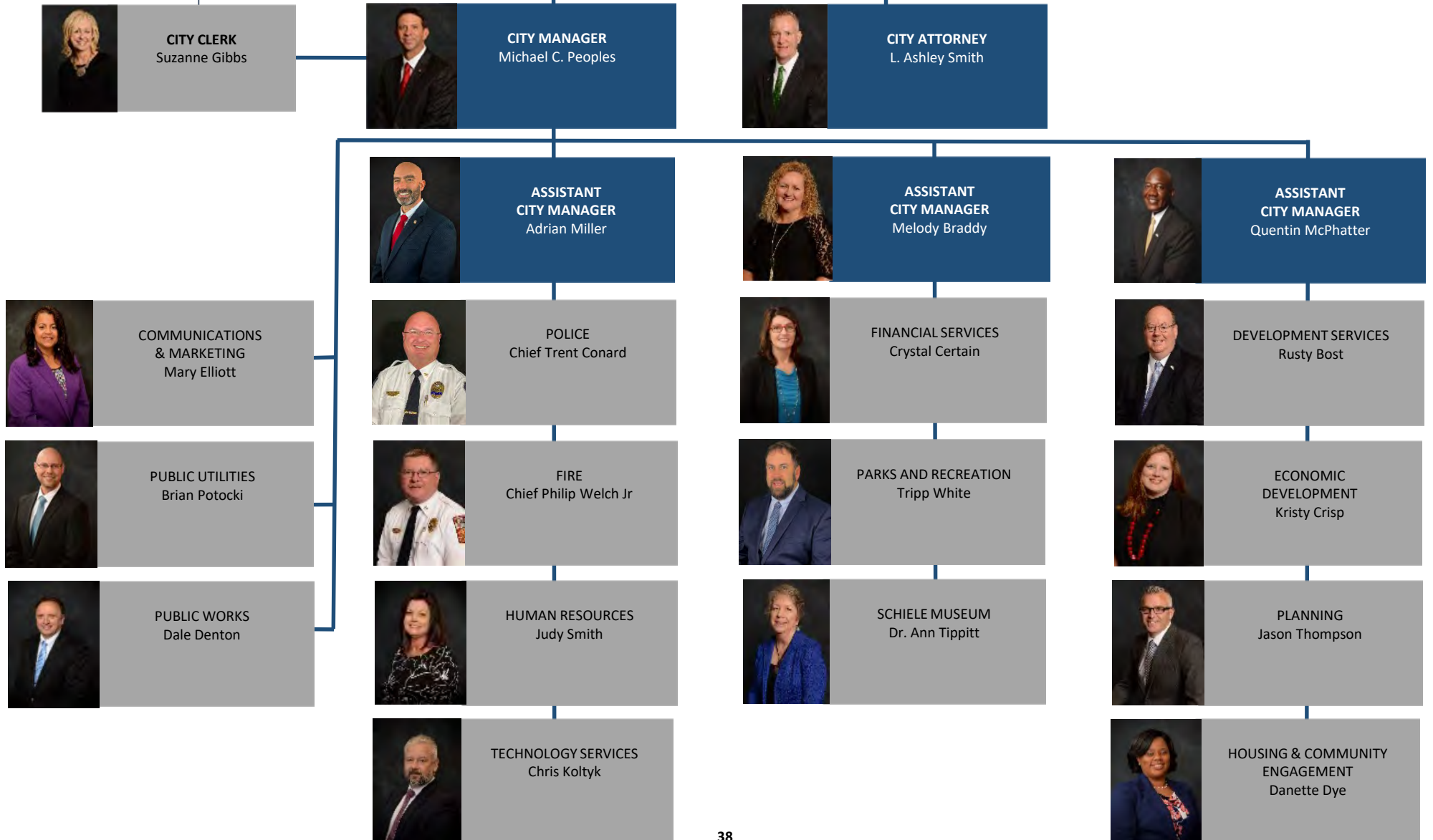
CITIZENS OF GASTONIA

Represented by Mayor & City Council



CITY OF GASTONIA ORGANIZATIONAL CHART

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



CITY PROFILE

All data is of June 30, 2023 unless noted otherwise

General Demographics

Date of Incorporation: 1877
Land Area: 51.69 square miles
Population: 82,653^a

Climate

Average January Temperature: 53° F
Average July Temperature: 90° F
Record High: 107° F
Record Low: -5° F
Annual Precipitation: 43 inches

Population Demographics^a

Gender

Male: 47.8%
 Female: 52.2%

Race/Origin

White: 60.6% Black: 29.6% Hispanic: 10.0%
 Asian, Other, Two or More Races: 6.5%

Age

Under 5: 6.2%
 Under 18: 24.9%
 65+: 15.5%

Economy

Median household income: \$52,990^a
Per capita income: \$29,179^a
Persons in poverty: 14.4%^a
Civilian labor force: 38,908^b
Employed: 37,478^b
Unemployed: 1,430^b
Unemployment rate: 3.7%^b

Top Employers

1. Caromont Health
2. Gaston County Schools
3. Parkdale Mills
4. Freightliner Corp
5. County of Gaston
6. Mann + Hummel
7. City of Gastonia
8. Food Lion
9. Gaston College
10. Gaston Family Health Services, Inc.

Housing^a

Households: 30,991
Persons per household: 2.52
Median home value: \$178,800
Owner-occupied housing rate: 54.0%
Median gross rent: \$976

City Bond Ratings

Fitch: GO bonds - AA Revenue bonds - AA+
Moody's: GO & Revenue bonds - Aa2
Standard and Poor's: GO bonds - AA

Taxes

Sales Tax: 7.00%
Property Tax Rate per \$100 Valuation: 47¢
Gaston County Property Tax Rate per \$100: 61¢
Date of Last Revaluation: 2023

Top Taxpayers

1. Daimler Trucks North America
2. Owens Corning Non-Woven Technology, LLC
3. Triangle Real Estate
4. Southwood Realty Company
5. Duke Energy Carolina
6. Mann+Hummel Filtration Tech US
7. Dominion Energy
8. Stabilus Inc.
9. Roechling Engineered
10. Lanxess Corporation

Education

Public schools in City limits: 23
High school graduate or higher (age 25+): 86.2%^a
Bachelor's degree or higher (age 25+): 24.9%^a

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a info from US Census Bureau 7/31/23

b From NC Department of Commerce for June 2023

CITY PROFILE

All data is of June 30, 2023 unless noted otherwise

Recreation

Acreage: 708 developed acres

City Owned Facilities

- Museums: 1
- Community centers: 6
- Parks: 19
- Playgrounds: 13
- Playing Fields: 23
- Tennis Courts: 28
- Outdoor Pickleball Courts: 15
- Basketball Courts: 11
- Swimming Pools: 2
- Splash parks: 2
- Disc-golf courses: 2
- Golf course: 1 (leased out)
- Dog Park: 1
- Lakes: 1
- Greenway/Trail Miles: 14.4
- Skeet & Trap Range: 1

Transportation

Miles of Paved Streets: 458

- City maintained: 358
- State maintained: 100

Public Transit System

- 35-foot buses: 8
- Handicap vans: 3
- Light transit vehicles (LTV's): 2

Commuter Program with Charlotte Area Transit

Municipal Airport

Electric System

Miles of Power Lines: 526

- Overhead: 308
- Underground: 218

Meters in Use: 30,750

Top Customers

- CaroMont Regional Medical Center
- Freightliner
- Lanxess Corporation
- Rochling Engineered Plastics
- Owens Corning
- Stabilus, Inc.
- Walmart
- CTL
- Gastonia Components & Logistics
- Dixon Quick Coupling

Public Safety - Fire

Stations: 8

Firefighters and Officers: 132

Life Safety: 6 (includes 1 administrative assistant)

Training: 2

Administration: 4

Public Safety - Police

Patrol Districts: 3

Patrol Beats: 12

Sworn Officers: 177 full-time, 8 part-time (PT)

Non-Sworn/Civilian Personnel: 26 full-time, 11 PT

Water System

Miles of Water Lines: 698

Water System Treatment Capacity: 27.3 MGD

Average Daily Use: 13.6 MGD

Meters in Use: 34,304

Top Customers

- Town of Clover
- City of Lowell
- Town of Ranlo
- Town of McAdenville
- Gaston County
- City of Bessemer City
- Owens Corning
- Southwood Realty
- BF Goodrich
- Caromont Medical Center

Wastewater System

Miles of Collection Lines: 658

Wastewater System Treatment Capacity: 26 MGD

Average Daily Flow: 10 MGD

Accounts: 35,896

Top Customers

- City of Bessemer City
- Town of Clover
- Town of Stanley
- Town of Ranlo
- Gaston County
- Southwood Realty
- Owens Corning
- Town of McAdenville
- Gaston County Schools
- Caromont Medical Center



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2023-2025

CITY OF GASTONIA GOALS & OBJECTIVES



Overlook of Downtown Gastonia

Infrastructure Investment

1. Continue to partner with the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), Charlotte Regional Transportation Planning Organization (CRTPO), North Carolina Department of Transportation (NCDOT), Gaston County, surrounding municipalities, the City of Charlotte, and private property owners to submit the southern boulevard connection from Gaston County to Mecklenburg County over the South Fork and Catawba Rivers with a new interchange at I-485, for prioritization and potential grant funding.
2. 2022 Transportation General Obligation Bond Projects:
Begin the design and construction of transportation projects related to the 2022 GO bond. These project types include:
 - a. Street resurfacing
 - b. Intersection improvements
 - c. Safety improvements around schools and parks
 - d. Sidewalk and pedestrian projects
 - e. Roadway manhole repairs
 - f. Planning and engineering for future roadway projects
3. Implement Plans / Capital Improvement Projects:
 - a. Continue to extend sidewalks and greenways using federal, state, Federal Transit Administration (FTA), Congestion Mitigation and Air Quality (CMAQ), and NCDOT State Transportation Improvement Program (STIP) funding.
 - I. Franklin Boulevard Sidewalk at Franklin Square (EB-5701)
 - II. South New Hope Road Sidewalk (EB-5743)
 - III. Hudson Boulevard Sidewalk (EB 5745)



Martha Rivers Park

- IV. Marietta Street and Hilltop Street Sidewalk (EB 5768)
- V. New Hope Road Sidewalk (EB 5975)
- VI. Cox Road Sidewalk (EB 5976)
- VII. Sidewalks on Court Drive, Aberdeen Boulevard, Airline Avenue, and North Morris Street (FTA Funded)
- VIII. Highland Branch Greenway
- IX. Catawba Creek Southeast Greenway Extension
- X. Partner with the Carolina Thread Trail (CTT) and private developers to amend the CTT Master Plan as a component of the Linwood Springs Park and extensions through future private development surrounding the park.
- XI. Continue to seek funding sources and begin design for greenway connectivity/ bicycle pedestrian projects at the Bradley Recreation Center/Grover residential development, Martha Rivers Park/Derry residential development, Marietta Street/ Rev. Dr. Martin Luther King, Jr. Way corridor.
- XII. Partner with the State of North Carolina on the Sims Legion Park Landfill Mitigation Project. Complete a master plan for the property while the State continues to prepare for the mitigation measures approved by the State.
 - b. Continue work on Inflow & Infiltration (I & I) reduction in the Firestone Wastewater Basin. Continue to implement the Clear Water Disconnection Program within the Firestone Basin to remove sump pump connections to the sewer system and install a new sewer outfall.
 - c. Complete the plan for the installation and implementation of Advanced Metering Infrastructure (AMI) using the \$8,000,000 direct appropriation in the Fiscal Year 2022 State budget.
 - d. Implement certain recommendations from the 2017 Study of the Supervisory Control and Data Acquisition (SCADA) system using \$5,579,000 direct appropriation in the Fiscal Year 2022 State budget.

4. Continue to evaluate hosted/cloud based solutions for City applications/services, expand the use of Geographical Information Systems and update data center infrastructure.
5. Continue and/or complete several identified projects in advancement of water and wastewater regionalization:
 - a. Southeast utility extension project.
 - Phase 1 Complete the construction of the Baltimore Sewer outfall and the Armstrong Ford pump station.
 - Phase 2 Complete land acquisition, permitting, and financing for the construction to begin in 2023 for water and sewer collection/distribution and a second pump station.
 - b. Complete water/sewer merger with McAdenville and finalize an agreement to accept ownership of the Pharr sewer collection system.
6. Continue the change-out program from existing high-pressure sodium street lights to more efficient and cost effective LED lights in the Electric Department.

Employees repair street lights
7. Complete the design and permitting for the Southeast electric substation for construction in 2024.
8. Complete Phase 2 of the Municipal Operations Center renovation and upgrade project.
9. Complete construction of additional parking lot at Erwin Community Center.
10. Explore transit organizational options that provide improved services through light rail, commuter rail, high speed rail, and multi-modal transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers.
11. Coordinate with NCDOT and other county partners on the I-85 widening project, specifically in developing the aesthetic theme for bridges over the interstate.
12. Begin design and construction of Phase I park improvements. Prepare and submit grant applications for the approved Linwood Springs master plan to raise adequate funds for all phases of park construction.

Construction for Electric Division Municipal Operating Center



13. Complete the demolition, reconstruction and rehabilitation of the Erwin Center Swimming Pool and Clubhouse.
14. Study and recommend solutions to address building space needs in City Hall, Garland Center, Municipal Operations Center, Warehouse, Solid Waste, Equipment Services, Technology Services facility on Second Avenue, Memorial Hall, and the Adult Recreation Center. Prepare a five-year master capital improvement plan.

and office space, constructing a new canopy for the tire shop, and new concrete surfaces for the heavy equipment shop and proposed light duty shop.

- d. Phase IV: Includes Fleet Services main shop renovations and converting the old parts room into new light duty vehicle bays.

City Hall



15. Public Works Campus Master Plan:
 - a. Phase I: Includes Solid Waste and car wash building renovations, fuel dispensing island renovations, and new concrete surfaces for those areas.
 - b. Phase II: Includes constructing a new parts building and repairing, resealing and extending the existing employee parking lot.
 - c. Phase III: Includes Fleet Services administrative building renovations, constructing a new training room, lobby

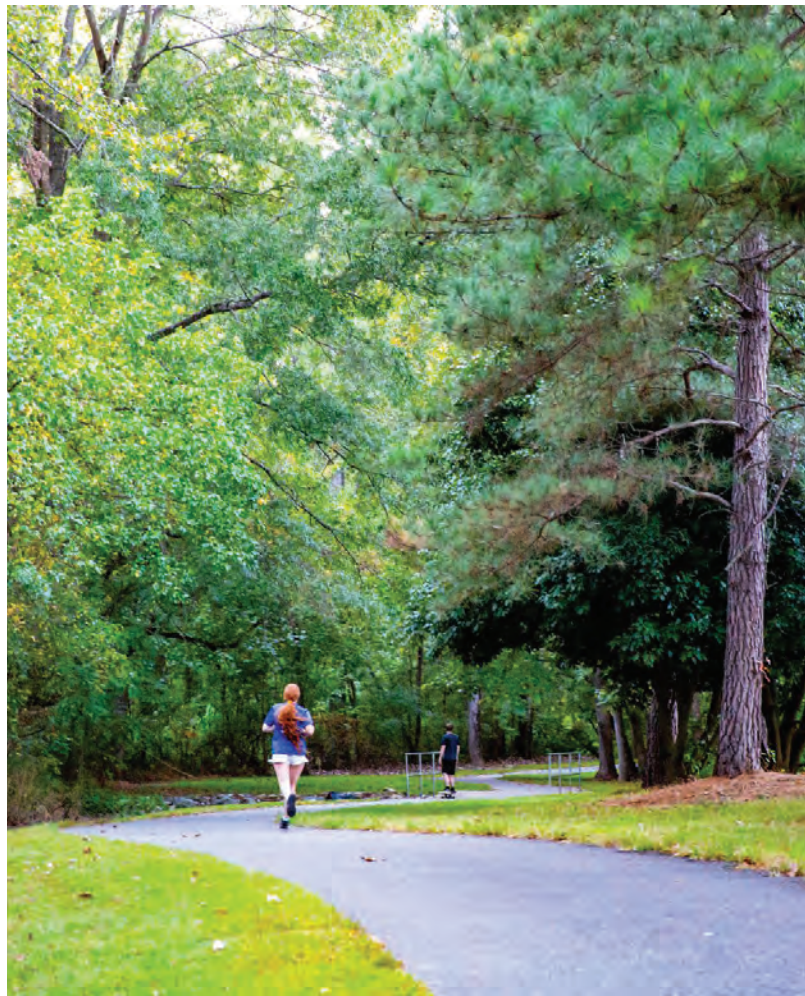
Garland Business Center



Healthy Community

16. Continue to evaluate and prioritize projects in the Greenway Master Plan and update plan as needed.
17. Partner with private developers of greenfield properties to explore dedicated recreation and park properties in strategic areas of the City. Continue to establish funding mechanisms for the adopted ten year Parks and Recreation Master Plan. Complete strategic plan for an all-inclusive park site plan. Evaluate opportunity for the addition of a recreation center in the Southeast area of the City.
18. Complete the site plan and renovation of the Marietta Street property into a quality athletic park facility.
19. Continue to develop plans and projects in efforts to reduce the potential for flooding in the Duharts Creek watershed. This includes leveraging funds from state and federal partners for demonstration projects and best management practices.
 - a. Pursue the installation of a high-tech multiple parameter monitoring system within the Duharts Creek watershed. The purpose of this is to monitor stream flow and to better understand the urban hydrology in this watershed. This system will produce data useful for monitoring the health and dynamics of the stream, but could also be useful for other departments, particularly emergency responders, within the City. Stormwater Utility staff is coordinating installation of the stream monitors with the vendor.
 - b. To better identify the impacts of urban growth and flood monitoring, expand the current partnership with the United States Geological Survey (USGS) to include all four major watersheds within the City of Gastonia.
20. Continue to partner with Gaston County Schools on the reconstruction of Grier Middle School to produce the maximum benefit to both Gaston County Schools (GCS), the Schiele Museum, and the City.
21. Continue to look for opportunities to expand and relocate the City's Employee Health Clinic to better serve all current employees, retirees, and plan enrolled dependents.

Gastonia Loves Greenways



Good Government

22. The Employee Development and Engagement Manager will work with departments to create opportunities for employee engagement with a focus on professional development, leadership, inclusion, and training. Employee surveys will be used to monitor the progress of employee engagement.

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

24. Maximize investments and cash balances to make the most of City revenue in a safe, fiscally responsible manner.

25. Maintain a fund balance goal of at least 25% of General Fund expenditures and use fund balance only for non-recurring capital expenditures.

26. Hire the necessary staff to begin using the required performance measurement standards to align with the Government Finance Officers Annual Budget Award.

27. Create a Popular Annual Financial Reporting (PAFR) and obtain the City's first Triple Crown Award.

28. Develop an anonymous method for employees to report fraud, waste, or abuse of City resources.

29. Implement necessary rate adjustments to provide additional funding for repair and replacement of critical capital needs in the water and wastewater conveyance, and treatment systems, and the electric distribution system.



Two Rivers Utilities Employees

30. Continue to improve the Alliance for Community Engagement (ACE) program by enrolling additional neighborhoods across the City.

31. Develop a Farm to Table Program that addresses food desert conditions and provides community education and food items. Project is a collaborative effort of Keep Gastonia Beautiful, Gastonia Farmers Market and Healthy Highland/RAMS Kitchen.

32. Continue to work on litter control efforts and clean-up through community involvement, education and program development as part of a collaborative effort of Public Works and Keep Gastonia Beautiful.



Melody Braddy, Assistant City Manager



Mary Elliott
Communications & Marketing Director



Judy Smith, Director of Human Resources

33. Continue to expand and improve opportunities for civic engagement and implement new technology to provide and support telework, virtual meetings and civic participation, by upgrading technology.

34. Continue to seek funding and support solutions to promote community-wide commitment to the goal of ending homelessness, and to work with all interested stakeholders including, but not limited to, Gaston County, downtown merchants, non-profit organizations, and faith based groups that work with those experiencing homelessness to provide assistance to those in need.

35. Increase city employees' understanding and awareness of practices to advance diversity, equity and inclusion (DEI) through training and continued learning opportunities. Continue to work across all City Departments to identify strategies to build a more diverse workforce, foster a more equitable and inclusive work environment and support diversity, equity

and inclusion in City policy making and in the delivery of services. Develop a Diversity, Equity and Inclusion Strategic Action Plan to guide work across the organization.

36. Continue to monitor and assess the City's cyber security position relative to the protection of information technology systems and data. Implement and maintain policies, controls and processes that address mandated security requirements and that follow industry best practices. Implement an inventory control bar-coding system for warehoused supplies to allow for inventory control to improve accuracy, efficiencies, and improve managing of inventory.

37. Partner with Gaston County to implement the One Gaston 2040 Vision Plan.



Fire Engine 7

Safety

38. Meet and exceed personnel levels through improved social media presence and focused recruitment and retention efforts to better serve our community, maximize officer safety, promote professional standards, and increase diversity and inclusion.
39. Manage public safety issues, increase public confidence, and promote accountability through community policing tactics that focus on statistics, problem solving, and evidence-based solutions.
40. Complete the citywide traffic signal system upgrade project with NCDOT.
41. Update the fire station location study and identify and secure property for future stations.
42. Invest in smart technologies, and improve support and management of the security camera system to improve safety for citizens and employees, as well as monitoring high value properties.

Gastonia Police Department



Community Identity

43. Engage and convene community partners to work towards developing a coordinated and innovative approach to promoting diversity, equity, and inclusion (DEI) within our community. Pursue additional opportunities to connect marketing communications strategies that support diversity, equity and inclusion efforts.
44. Continue to analyze and monitor the City's website to make it more robust for user experience, search engine optimization, and accessibility.
45. Continue to cultivate relationships with local and national reporters and writers to position stories that highlight the City's services, news, and destination travel options.
46. Develop a HOME American Rescue Plan (ARP) allocation plan which authorizes the use of federal funds needed to partner with local non-profits, businesses, entities and other units of local government to create housing opportunities for the most vulnerable populations. Continue with revitalization and stabilization efforts within the neighborhoods of Gastonia through the use of various funding sources and through partnerships with non-profit agencies and developers for safe and affordable housing.
47. Parks and Recreation, Keep Gastonia Beautiful and other staff and stakeholders continue to provide guidance to the City Council Arts Committee in developing the Master Art Plan, partnerships for public art installations, and art-related activities and education.
48. Improve customer service by establishing a customer service center for an enhanced citizen experience.

Gastonia City Council (left to right):

Robert Kellogg, Jim Gallagher, Donyel Barber, Mayor Walker E. Reid, III (center), Jennifer Stepp, Charles Odom, Mayor Pro Tem Dave Kirlin



Economic Vitality

49. Work with private development partners in the FUSE District on the completion of construction at Dirty Bull Brewery, Dillinger Building, Franklin Yards and The Foundry projects. Continue work with Velocity Partners to develop the private development pads at FUSE.
50. Evaluate the market for new multi-family opportunities Downtown and increase Downtown and FUSE District residential and commercial occupancy rates.
 - a. Coordinate a cohesive marketing effort to promote new multi-family options in Downtown and development in the FUSE District. Remain committed to the success of Center City Crossings, potential Velocity Companies multi-family, Franklin Yards, The Foundry and Loray Phase II.
51. Recruit satellite higher education facilities to Gastonia to create additional educational opportunities, create jobs, and spur additional foot traffic.
52. Implement strategic planning and recruitment efforts to improve key commercial corridors in Gastonia.
 - a. Highway 7 Corridor
 - b. Garrison Arts & Cultural District
 - c. New Hope Road Business Corridor
53. Implement ways to increase Downtown property owners / business engagement through coordination with the Gaston Business Association and engagement with new Downtown Gastonia business group.
54. Work with the Momentous Group, Gaston College, Gaston County Tourism Development, the Gaston Business Association, and the Montcross Area Chamber of Commerce to promote tourism, sporting events, festivals, and visitation to Gastonia.

Honey Hunters Professional Baseball at CaroMont Health Park - Tom Hauer Photography





Downtown Gastonia

VISION

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

MISSION

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

CORE VALUES

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

www.gastoniansc.gov



Long-Range Planning



As the county seat and largest municipality in Gaston County, the City of Gastonia has become a model for long-range and strategic planning in all areas of local government. The City has a long tradition of acknowledging the importance of citizen participation which can be a key to enriching the quality of life within the City.

The City has a variety of [boards and commissions](#) and residents are encouraged to serve to provide insight on the policies that help guide and support their government and city. Serving on a Citizen Committee provides meaningful opportunity to contribute an individual's time, talents and expertise in the community. It also promotes inclusion of the public's perspective for the planning processes of the City.

The following are all of the current committees, commissions, and boards that citizens can apply and be a part of:

- Airport Advisory Committee, Gastonia Municipal
 - The focus of the Airport Advisory Committee is to evaluate opportunities and challenges of the airport and the surrounding property owners adjacent to or directly affected by operation of the airport; develop recruitment strategies for increased industrial and commercial use of the airport to support continued economic development opportunities; increase awareness and importance of aviation activities within the City of Gastonia; develop strategic partnerships with public/private entities that utilize the airport; improve public safety; spur redevelopment, investment and overall improvements to the airport; and to recognize the users and hangar tenants of the airport as a catalyst for increased prosperity and use of the airport facilities. This committee meets quarterly on the fourth Tuesday.
- Arts Committee
 - The purpose of the Arts Committee is to contribute to the advancement of the arts, to be a patron of visual and performing arts in the City and to provide equitable educational forums to residents to catalyze and encourage public artistic expression. The Committee will: (1) encourage and promote mediums of artistic expression within the City of Gastonia; (2) assemble and support programs that contribute to the beautification of the City; (3) identify potential art projects and sites; (4) provide opportunities for local artists to showcase their work for the betterment of the City; (5) coordinate with individuals, firms, institutions and organizations that seek to implement activities and programs that support the City's initiative to increase artistic expression within the City; (6) prepare both basic and tailored initiatives for arts within the City that involve both current and prospective arts centered organizations; (7) coordinate with developers to include public art in their developments; and (8) devise ways to make policies and procedures inclusive of the arts.
- Community Development Citizens Advisory Board
 - The Citizens Advisory Board was established in accordance with the Community Development Block Grant (CDBG) Citizen Participation Plan. The purpose of the Citizen Participation Plan shall be to set forth a program by which citizens will be provided with an adequate opportunity to participate in an advisory role in planning, implementing and

Long-Range Planning



assessing the Community Development Program for the City. The provisions of this Citizen Participation Plan shall apply to activities presently being undertaken, as well as to all future activities of the CDBG Program. This board meets on the first Monday of each month.

- **Farmers Market Advisory Board**
 - The Gastonia Farmers Market Advisory Board is the official liaison between the Gastonia City Council and the citizens of Gastonia. This board also serves as the official oversight and guidance to the Farmers Market Association who is responsible for the day-to-day operations of the Gastonia Farmers Market. This board meets quarterly on the third Tuesday.
- **Historic District Commission**
 - The Gastonia Historic District Commission is made up of seven (7) volunteer-residents appointed by the Gastonia City Council. The purpose of the Commission is to establish procedures for organizing the business of the Commission and processing applications for Certificates of Appropriateness for: any changes in the exterior appearance of existing buildings, structures, signs or appurtenant features; construction or erection of new buildings, structures, signs or appurtenant features; and for moving or demolition of existing structures within the designated historic district. This Commission meets on the fourth Thursday of each month.
- **Keep Gastonia Beautiful Board of Directors**
 - Keep Gastonia Beautiful (KGB) is an affiliate of Keep America Beautiful, Inc., a national non-profit public education organization dedicated to protecting the natural beauty of American communities and improving our waste handling practices. The key to KGB's success is its dedicated volunteers who give more than 100,000 volunteer hours annually. For every \$1.00 of financial support given to Keep Gastonia Beautiful, Inc., \$17.11 worth of benefits are returned to the community. This board meets bimonthly on the second Tuesday.
- **Mayor's Youth Leadership Council**
 - The Mayor's Youth Leadership Council (MYLC) was formed in 2001 to involve the high school students of our community in decision making, leadership development and future planning for Gastonia. The purpose of this council is to empower youth as leaders, volunteers, peer mentors and community decision makers. The mission of the MYLC is to serve the common good of the community and provide a voice for the city's youth while organizing and participating in constructive community service projects, strengthening relationships among all members of the community, building a noncompetitive spirit between students of Gastonia area schools, promoting youth participation in governmental affairs and acting as a resource for any city organization upon request.
- **Planning Commission**
 - The primary objective of the Planning Commission is to develop and maintain a continuing, cooperative planning program to benefit the residents of the City of Gastonia. The purposes of this commission include making studies of the City and its environs; determining objectives to be sought in the development of the areas under study;

Long-Range Planning



preparing and recommending plans for achieving objectives; developing and recommending policies, ordinances, administrative procedures and other means for carrying out plans in a coordinated and efficient manner, among other duties. This commission meets the first Thursday after the first Tuesday of each month.

- Recreation Advisory Commission
 - The Recreation Advisory Commission serves as an advisory board on issues pertaining to the operation of the Recreation Department. This commission meets quarterly on the second Tuesday of the month (February, May, August and November).
- Sister Cities Board of Directors
 - The Sister Cities Board of Directors fosters and promotes mutual understanding between people of the Gastonia area and foreign countries. This mission is achieved through: partnerships with education, culture, economic development and shared dialogue. The board meets the first Tuesday of every other month (July, September, November, January, March and May).
- Stormwater Commission
 - The Stormwater Commission serves as the platform for citizens to voice their opinions, concerns and advise. The commission also prioritizes funding for the Stormwater Off Right-of-Way Program. This board meets the third Thursday of every other month.
- Tree Advisory Commission
 - The Tree Advisory Commission consists of seven (7) members, the majority of whom shall be City residents. Their mission is to achieve community-wide recognition that trees and landscaping are an integral part of our quality of life and it is the responsibility of all residents to provide for and protect our urban forest environment. The commission serves to advocate for the preservation and ongoing renewal of Gastonia's urban forest and landscape; educate City residents about the importance of trees and landscaping as they pertain to our quality of life; advise and support City Council and assist City leaders on issues affecting Gastonia's urban forest; and review and make recommendations regarding the City's Tree Ordinance.
- Zoning Board of Adjustment
 - The Zoning Board of Adjustment is an appointed, quasi-judicial citizen board that primarily considers appeals, variances and requests for interpretation of the Unified Development Ordinance (UDO). This board meets on the fourth Thursday of each month.

In addition to the above mentioned Citizen Committees, the City has adopted multiple long-range plans regarding the City's vision for future growth and development. These plans prepare for future growth, prosperity and quality of life; help the public understand City policies and development regulations; and evaluating development projects to ensure they meet high standards of quality, sustainability and amenity for the community.

[Gastonia 2025 Comprehensive Plan: Our Place in the Future](#)

The *Gastonia 2025 Comprehensive Plan* was adopted by City Council on May 17, 2011 and includes 11 key guiding principles.

Long-Range Planning



1. Growth Patterns and Directions
 - Over the next 20 years, the City will stimulate a development pattern that will allow it to operate as a fiscally responsible entity.
2. Economic Development
 - To ensure long-term development, Gastonia of the future will focus to develop a diverse economic base.
3. Human Resources Development
 - Gastonia will work with local leaders to help carry out the goals of state and county agencies to educate and train the community.
4. Regional Planning
 - Gastonia will promote collaboration among communities within the county and the greater region to manage growth and development to ensure a high quality of life for the residents of the City and the region.
5. Utilities and Urban Services
 - The City will provide adequate, reliable and affordable services that meet demand and are consistent with development policies and plans; and achieve these services through safe, environmentally sensitive and cost efficient methods.
6. Transportation and Land Use Patterns
 - The City will establish policies and land use patterns that create a balanced, fiscally responsible and environmentally sustainable transportation system, utilizing all available modes of transportation, to efficiently move people.
7. Environmental Quality
 - Gastonia will continue to lead and cooperate with the region to establish policies that preserve and enhance our natural environment.
8. Open Space, Parks and Recreation
 - Gastonia of the future will have an abundance of parks and open spaces with connecting greenways that accommodate the variety of recreation needs of a growing and diverse population.
9. Neighborhoods
 - New and existing Gastonia neighborhoods will encourage a sense of community, offer a variety of residential alternatives, and provide easy access to daily activities.
10. The Center City
 - Through public and private efforts, the center city will become the primary location for new amenities within the City, featuring a variety of retail destinations, cultural and civic activities, and quality housing opportunities, and will evolve into an energetic destination for our growing population.
11. Community Appearance and Identity
 - Gastonia's visual appearance will demonstrate its community pride with economically vibrant and visually pleasing corridors, gateways, commercial areas and neighborhoods. Gastonia will guard and build upon its assets to retain its distinctive character and enhance its community identity.

Long-Range Planning

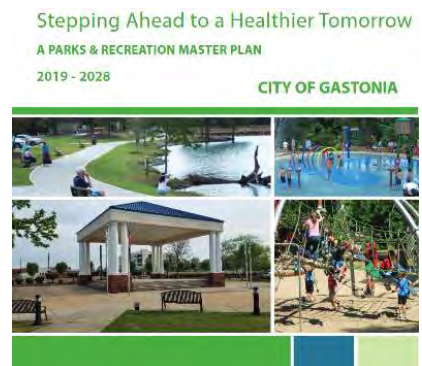
This plan serves as a long-range vision for the future of Gastonia and a tool to aid decision makers. It includes a vision that seeks to balance a wide array of community needs, objectives and realities. It is idealistic and practical – reflecting our highest ambitions, while taking into account the social, economic, political, geographic and environmental realities we are likely to face over the next 20 years and beyond.

As the world and our community continue to change, this plan must be reevaluated and updated as necessary to ensure it accommodates those changes, as well as growth. The most recent evaluation of this plan is the [Gastonia 2025 Comprehensive Plan Audit](#) from January 2018 that provides status updates.

[Stepping Ahead to a Healthier Tomorrow, A Parks & Recreation Master Plan](#)

The City of Gastonia’s Parks & Recreation Master Plan was adopted by City Council on August 20, 2019 and aims to guide the growth and development of parks and recreational facilities, programs and staffing over the next ten years. This plan has assessed all existing facilities for needed updates and/or expansions; looks at new opportunities and regional offerings; and set a prioritized list of system needs and strategic planning goals and objectives.

The main goal as reflected in the title is to incorporate a healthier lifestyle for the community, while the specific initiatives listed below were deemed to be the top priorities within five years of adoption:



- Re-master planning of Ferguson Park
- Master planning and site preparation for the Martha Rivers Park expansion
- Land acquisition for an aquatics/fitness center
- Development of another splash pad
- Development of a “fully” inclusive community playground and park
- Master plan development of Linwood Springs Golf Course property
- Assessment of all community centers and maintenance facilities at Ferguson Park
- Study expansion opportunities for Rotary Pavilion Park

Thus far, the following items have been completed:

- Martha Rivers underwent renovations from 2018 – 2020 that included new backstop seating and pathway lights, restroom upgrades and repairs to shelters, the score-tower and playground, along with painting the shelters and score-tower
- Renovations of the Rankin Lake Clubhouse were completed in 2020, while the addition of a new playground that includes a zip line, swings and climbing rocks was completed in 2019
- New outdoor restrooms and an asphalt walking track were constructed at Erwin Community Center in early 2020 funded with the assistance of a Community Development Block Grant
- Public restrooms were constructed at the Rotary Pavilion Park in 2020
- The gym floors were replaced at both the Phillips and Bradley Community Centers during FY 2021
- The City’s first dog park, the Bradley Station Dog Park, opened in January 2021
- Gym floor replacement at T Jeffers Community Center was completed during FY 2022

Long-Range Planning

- Wireless scoreboard installation at Martha Rivers baseball/softball fields completed in FY 2023
- Gym floor replacement at Erwin Community Center was completed in FY 2023
- Playground replacements at four community centers (Bradley, Erwin, Phillips and T Jeffers) during FY 2023
- Land acquisition of athletic field space at Marietta Street property in FY 2023
- Installation of new entrance signage at Sims Park, T Jeffers and Bradley Centers during FY 2023
- Golf course bridge renovation completed in FY 2023

Additional projects planned for the near future include:

- Completing the site specific/master plan for Linwood Springs Golf Course property
- Finalizing a site/master plan for the all-inclusive park that will include a ballfield, playground, restrooms and walking trail
- Renovation of the Erwin Center pool and pool house
- Security camera installations at Phillips Community Center and Martha Rivers Park
- Completion of parking lot installation at Erwin Community Center
- Installation of new throwing machines at Skeet and Trap Range
- Completion of site preparation of athletic fields at Marietta Street property
- Completion of pickleball court and restroom installation at T. Jeffers Community Center
- Fencing installation around athletic field at Erwin Community Center

Sidewalks, Bikeways and Greenways

The City of Gastonia continues to prioritize the expansion and enhancement of bicycle and pedestrian facilities throughout the community. Currently, the City has 6.17 miles of greenways, with expansion plans that will bring the total to 8.74 miles.

Further efforts in pedestrian and bicycle improvements include the [City of Gastonia Comprehensive Bicycle Plan](#) that was adopted on June 20, 2023. This plan provides support for the City’s goals to:

- Support future redevelopment areas with quality bicycle infrastructure
- Increase connectivity in the greenway system
- Provide safe and comfortable non-automobile transportation options between and within neighborhoods

Key highlights of the plan include:

- Expanding existing greenway networks and current bike lanes
- Providing roadway connections to greenways
- Converting roads or adding new roads to adequately and safely accommodate riders
- Revising and updating a myriad of policies, ordinances and procedures related to biking accommodations, traffic and biker awareness



Long-Range Planning

Finally, in addition to the many new sidewalks being installed as a result of requirements for new developments, the City continues to pursue sidewalk and intersection improvement projects across the community. Examples include the preliminary engineering for the Franklin Blvd sidewalk at Franklin Square.

Economic Development

Gastonia’s downtown is undergoing notable revitalization. The Franklin Urban Sports & Entertainment (FUSE) District has energized downtown and was designed to attract new commercial and residential development to Gastonia’s center city. CaroMont Health Park, a multipurpose stadium and events complex, serves as the centerpiece of the FUSE District and is home to the Gastonia Honey Hunters, a franchise in the South Division of the Atlantic League of Professional Baseball, who started their first season in May 2021. The name “Honey Hunters” refers to the toughness of a honey badger and the ability to seek out positive things in hard times.

The FUSE District links Gastonia’s center city to the Loray Mill area on the west side of the City and is spurring significant private investment in the surrounding area, providing both commercial and residential development opportunities that will return vitality to the center city. Redevelopment of the historic Trenton Mill across the street from the stadium was the first



private development pad to begin construction with a \$25 million investment, bringing new residential density with 85 lofts and was completed in spring 2022. The district is seeing commercial development as well with Durty Bull Brewing Company bringing a new taproom that will offer craft food and outdoor entertainment space, along with Waterbean Coffee opening an 8,000 square foot coffee shop and distribution center.

Center City Park was built as a “pocket park” in downtown after several dilapidated and unsightly buildings were demolished in 2007. The intent was always for this park to be temporary, which has run its course. Construction is underway on a \$25 million mixed-use project that will include a 90-unit apartment complex with commercial space on the ground level and is expected to be complete by the end of 2023. Creating living space downtown will be a game-changer for economic development and will draw new business to the area.

The historic First National Building, also known as The Lawyers Building, was redeveloped into a luxury, boutique hotel, The Esquire. Barrister’s is located on the lobby level of the hotel and includes a menu of Southern-inspired cuisine. A future goal of the hotel is to create a rooftop bar. Webb Custom Kitchen is a dining establishment housed in the former Webb Theatre and has grown into a regional destination. Such success has led the investors to acquire additional downtown property for another high-end restaurant

Long-Range Planning

to be called The Fed. In addition, a private, membership cocktail and cigar lounge opened in 2022 bringing with it an atmosphere not yet experienced in Gastonia.

The City offers many amenities to businesses seeking to locate here, including close proximity to Interstate 85 and the Charlotte Douglas International Airport. The Gastonia Technology Park (Tech Park) is the area's premier business park. With 422 acres, it has attracted multiple foreign firms, creating many new jobs. The newest addition to Tech Park will be Polykemi, Inc., representing an \$11.8 million investment and bringing 22 new jobs. The City will continue to work with Gaston County and the Gaston County Economic Development Commission (GCEDC) regarding the ongoing construction and recruitment of businesses to the Apple Creek Corporate Park. GNT has announced it will be locating its US headquarters in the park in the upcoming year, signifying a \$30 million investment, along with 35 new jobs. Gateway 85 is comprised of approximately 400 acres along I-85. The City continues to work with NorthPoint, the City of Lowell, Gaston County and the GCEDC on this development. Buildings 1 & 2 are complete, while the official announcement for Project Hearth is expected this year. The development will have a significant impact on the tax base, increasing it over \$300 million.

New residential growth is being seen through both infill and expanding the City's borders via voluntary annexation; although, infill developments are the most desirable because the infrastructure is already in place. An ongoing City objective is to grow our tax and utility bases, not our rates.

Utility Strategies

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



Electric Utility

The City of Gastonia's Electric Division operates and maintains its electrical system in a manner to provide exemplary service for all citizens at a fair and equitable cost. In addition, the Division will implement all major goals and objectives to provide for electric system reliability and infrastructure improvements.



The City of Gastonia owns the municipal electric system and is a member of ElectriCities of North Carolina and Municipal Power Agency # 1 (NCMPA1). Collectively, NCMPA1 owns 75% interest in the #2 Reactor at the Catawba Nuclear Station. The Station is operated by Duke Energy Carolinas and the City's wholesale power supply is managed by ElectriCities. The City Electric Division currently serves over 30,750 customers through 526 miles of 15 KV distribution lines and 11 power substations. The City of Gastonia

Electric also maintains 108 miles of fiber optic lines throughout the service territory. The City distributes electricity to customers and supplies an average of 59,549,000 KWH per month with a peak KW of 110 MW.

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

Long-Range Planning

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

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

While the pressure to increase electric rates has subsided, the trend is to simplify rates to make it easier for customers to understand the power bill. As such, the City consolidated some rate classifications with the FY 2023 adopted fee schedule that have been maintained with the FY 2024 adoption. Furthermore, with the growth in the renewable energy market, the Electric Division is reviewing and revising the rate structure to ensure the costs of owning and operating the grid are properly allocated.

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

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



Water & Sewer Combined Utilities

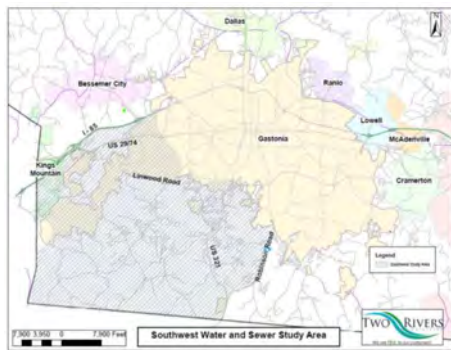
The City currently provides water service to the Town of Ranlo, the City of Lowell, the Town of McAdenville, the Town of Clover, and the Spencer Mountain Village in the Town of Dallas. The City has emergency water connections with the Town of Dallas, the City of Bessemer City and the City of Belmont.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

In 2011, the City consolidated systems with the Town of Cramerton, creating Two Rivers Utilities (TRU). Utility consolidation studies with the Town of Dallas and the Town of Ranlo have been completed. TRU has entered into an agreement with the Town of McAdenville to operate their water and sewer systems. Further discussion with McAdenville regarding consolidation are on-going. In 2019, Gastonia completed the South Fork Phase II Regional Sewer Project, allowing the Town of McAdenville and Pharr Yarns, LLC wastewater treatment plants to be decommissioned. TRU partnered with the Town of Stanley on a

Long-Range Planning

wastewater project allowed Stanley to decommission its wastewater plant. Gastonia and Bessemer City are currently partnering on a project to install a new water booster pump station to support economic development by increasing the volume of water Gastonia can supply to Bessemer City.

The water treatment facility underwent a five-year, \$65 million modernization that was completed in 2019 that restored the plant capacity to 27.3 MGD. The renovation included a high-tech membrane filtration system, making Gastonia the first treatment plant in North Carolina to use low-pressure submerged membrane filters as the primary method of turning lake water into drinking water. These improvements will assist a future re-rating of the filters to provide additional treatment capacity with little additional cost to take the City of Gastonia into the future.



Much of the development in Gaston County is in the southeastern part of the county. This area is currently outside the sewer service area. The South East Sewer Update Study was completed to look at



options to serve the southeastern portion of the county. A multi-phased approach was selected and the first phase of the Southeast Utility Project is under construction. The design includes pump stations that can be expanded and parallel lines that can be installed at a later date as growth happens to reduce the initial capital cost. The construction of the project may include developer participation. System development fees were adopted, which will provide funding to assist with debt service for the projects.

A study is currently underway focusing on growth and economic development in the southwest area of Gaston County.

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Financial Forecast

Financial forecasts for the City's major operating funds are presented in this budget document. First is the General Fund, which is used to account for the ordinary operations of the City financed through property taxes, sales taxes, other general revenues, contributions, grants, reimbursements and transfers from other funds. The remainder are the Water & Sewer (330), Electric (331), Transit (332), Solid Waste (335) and Stormwater (336) enterprise funds, which are used to account for the cost of providing goods and services to the public and are financed through user charges. While Transit and Solid Waste are enterprise funds, transfers from the General Fund provide a portion of revenues for these funds as well.

These forecasts include one (1) year of historical actuals, the immediate preceding year's amended budget, FY 2024 Adopted Budget and three (3) years of projections that maintain current levels of activity and do not estimate future service expansions or an increased workforce.

The City is projecting into the future based on what is known today and past experiences. However, future revenues can be affected by economic conditions and therefore, can be extremely volatile. The City has some level of control over future expenditure growth, but economic conditions and fee amounts will ultimately dictate future revenue growth. The forecasted revenue growth is estimated at what is believed to be attainable, but there are no guarantees when forecasting. Fee increases for future years have not been factored into these projections, which are also quite conservative. As such, some years are currently estimating to use fund balance.

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

REVENUE ASSUMPTIONS

- Investment Earnings are revenues produced from investing the City's cash reserves. Interest rates have been on the rise post Covid-19 and the City has experienced significant increases in these revenues. However, those rate increases will most likely plateau at some point. As such, the City is forecasting a relatively flat interest rate of 5.0% for future years.

General Fund

- Gaston County is on a four-year revaluation cycle, with the most recent one taking place in FY 2023 and impacted the FY 2024 budget. This revaluation saw significant increases to the tax base and in turn, ad valorem revenues. Future year projections are factoring in a more conservative increase of 2.5%, since they will not include a revaluation year.
- Sales taxes are impacted by both local and state-wide economic conditions and are therefore, more difficult to predict on a long-term basis. Average growth for the last five years is 9.57%. However, conservative growth of 3.5% is included in these projections.
- City Fees & Charges include revenues such as Permits/Fees, Rents/Concessions, Auto Tag Fees, Pistol/Rifle Fees and several other revenues. These forecasts are projecting future growth based on the US Bureau of Labor Statistics' Consumer Price Index (CPI) of 3.2%.

Financial Forecast



- State Transfers are revenues received from the NC Department of Revenue (NCDOR) that have no restrictions on use. Since these revenues are uncertain because they are predicated on the economy, estimated growth in this category is based on the CPI of 3.2%.
- Forecasted revenues in both Operating Grants and Other Revenues are based on the CPI of 3.2%.

Water & Sewer Fund

- Water and Sewer charges revenue have rebounded from the loss of revenues due to implementation of pandemic related policies. New developments are currently underway as well, which will add to the consumer base. Future revenues from user charges are estimated to increase by 3.2%, while fees are estimated at 1.2%, both of which are based on a previous model received from a consultant.

Electric Fund

- Electric collections revenue has been relatively flat in recent years, but new developments are coming online. Therefore, conservative growth of 1.0% is being estimated.
- City Fees & Charges and Other Revenues are both projecting growth of 3.2% based on the CPI.

Transit Fund

- The City reinstated bus fares post Covid-19 on August 1, 2022, a decision that was made after the FY 2023 budget was adopted and as such, it includes no revenues. The FY 2024 adopted budget looked at the declining trends pre Covid-19 and budgeted conservatively. The future forecasts are based on CPI of 3.2%
- The City receives an annual allocation from the Federal Transit Administration that the City must match, depending on the usage; 50% for operating and 20% for capital expenditures. The actual revenues are received on a reimbursement basis. Therefore, the forecasted operating grant revenues are based on expenditures.
- The City's match mentioned previously is transferred from the General Fund. As such, these estimated revenues are based on expenditures.

Solid Waste Fund

- Solid Waste Charges are estimating revenue increases of 4.0% based on a three-year average of 3.65% that was then rounded up for growth. Typically, the City's estimates have been based on a five-year average. However, a significant increase in FY 2019 revenues due to a rate increase were skewing that five-year average.

Financial Forecast



Stormwater Fund

- Future Stormwater Charges are projecting an increase of 4.0%, based upon the five-year average of 4.04%.
- Both Fees and Other Revenues project growth based on the CPI of 3.2%.

EXPENDITURE ASSUMPTIONS (all funds)

- Personnel Costs
 - Increases are driven by annual salary adjustments, changes to the workforce, rising costs of health & dental insurance, as well as mandated increases from the Local Government Employees' Retirement System. These expenditures include salaries and wages, including overtime, as well as fringe benefits. The City has utilized various salary model increases over the years. As such, the five-year averages in each fund are being used and are not factoring in additional funding for new positions.
 - General Fund – 4.8%
 - Water & Sewer Fund – 5.4%
 - Electric Fund – 7.0%
 - Transit Fund – 3.7%
 - Solid Waste – 7.7%
 - Stormwater – 3.75%
- Debt Service costs account for the payment of principal and interest on proceeds from debt issued to finance major capital projects and capital purchases, as well as refinancing debt. The future costs have been rounded, but the amounts were taken from the City's current debt service schedules.
- Transfers to other funds
 - General Fund
 - The City is required to use at least \$20 of the \$30 annual motor tax for public streets. The revenues are received in the General Fund and transferred to the Powell Bill Fund.
 - Transit receives the majority of funding from FTA grants and the City is typically required to provide a match, 20% for capital expenditures and 50% for operating. During the Covid-19 pandemic, the City received Coronavirus Aid, Relief and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding that required no match. However, these funds are expected to be depleted in FY 2024. Therefore, the transfer to Transit is projected to increase in future years.
 - While Solid Waste charges for its services, it is not enough to fund all expenditures. Therefore, the General Fund is responsible for covering 50% of those expenditures and the future forecasts maintain this agreement. Although, the amounts have been decreased slightly because that full 50% is not projected to be necessary.

Financial Forecast



- The City transfers \$16,667 annually to the Airport Capital Project Fund to cover the 10% match for the annual grant from the North Carolina Department of Transportation, Aviation Division. This forecast maintains that same grant eligibility and funding rate.
- The \$30,000 transfer to the Street Capital Project Fund is to allow speed humps to be installed on City streets upholds the current General Fund contribution.
- Electric Fund transfers
 - An annual \$2,000,000 transfer to the General Fund which is statutorily allowed “as a rate of return on the investment of the municipality in the electric system.”
 - A transfer to the Electric Capital Projects Fund and covers future capital projects to maintain and enhance the City’s electric system.
- Water & Sewer transfers
 - The Water & Sewer Capital Expansion/Development Fund is essentially the Water & Sewer fund balance. Any excess funds remaining in the Water & Sewer fund at year-end are transferred to this fund with the balance accumulating to help offset the cost of future system needs, as well as future expansion to the base structure in the event of annexation, if needed.
- Reimbursements for Services include expenditures related to the cost allocation plan for internal services provided to other departments. Projected costs are based on the five-year averages in each fund, with the exception of Solid Waste. Prior to FY 2024, Solid Waste did not incur Reimbursements for Services. However, the City created a Customer Care Center at the start of that year, which is funded 25% by Solid Waste and as such, there is no five-year average. Therefore, CPI of 3.2% was used to project this fund.
 - General Fund – 9.0%
 - Water & Sewer Fund – 9.6%
 - Electric Fund – 9.0%
 - Transit Fund – 4.9%
 - Stormwater – 7.8%
- The remaining categories, including contracted services, equipment & capital outlay, equipment lease & utilities, maintenance, operational support, purchases for resale, and travel & training are projected based on the CPI of 3.2%.

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Financial Forecast – General Fund



	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$38,424,522	\$41,310,507	\$41,310,507	\$41,310,507	\$40,351,990	\$38,729,373
Revenues						
Ad Valorem Taxes	\$ 39,801,234	\$ 39,584,256	\$ 51,214,121	\$ 52,494,500	\$ 53,806,900	\$ 55,152,100
Fees & Charges	4,603,435	4,820,175	5,094,030	5,257,000	5,425,200	5,598,800
Investment Earnings	73,243	611,000	902,000	947,100	994,500	1,044,200
Non-recurring Grants	42,124	87,220	94,528	97,600	100,700	103,900
Operating Grants	370,613	509,658	558,901	576,800	595,300	614,300
Other Revenues	3,657,377	3,039,659	1,783,856	1,840,900	1,899,800	1,960,600
Sales Tax	19,515,770	18,697,390	19,000,000	19,665,000	20,353,300	21,065,700
State Transfers	5,548,276	5,554,000	5,905,000	6,094,000	6,289,000	6,490,200
Appropriated Fund Balance	-	9,045,970	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	12,985	500,000	-	-	-	-
Conference Center	300,000	-	52,494	-	-	-
Electric Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
General Fund Stimulus Grant	263,816	-	-	-	-	-
Municipal Service District	50,000	-	-	-	-	-
Infrastructure Fund	257,811	-	-	-	-	-
Total Revenues	\$ 76,496,684	\$ 84,449,328	\$ 86,604,930	\$ 88,972,900	\$ 91,464,700	\$ 94,029,800
Expenditures						
Personnel Costs	\$ 52,928,534	\$ 58,152,788	\$ 62,789,749	\$ 65,803,700	\$ 68,962,300	\$ 68,962,300
Contracted Services	2,241,852	2,602,231	2,811,571	2,901,500	2,994,300	3,090,100
Debt Service	3,087,039	2,706,882	5,448,003	5,315,000	5,175,000	5,032,000
Equipment & Capital Outlay	519,653	2,302,963	101,324	104,600	107,900	111,400
Equipment Lease & Utilities	2,796,105	4,247,904	2,681,929	2,767,800	2,856,400	2,947,800
Maintenance	2,193,879	2,358,298	2,057,904	2,123,800	2,191,800	2,261,900
Operational Support	9,491,610	9,934,863	11,952,759	12,335,200	12,729,900	13,137,300
Purchases for Resale	73,374	116,900	139,750	144,200	148,800	153,600
Travel & Training	241,957	376,187	499,766	515,800	532,300	549,300
Reimbursements for Services	(9,970,446)	(8,889,093)	(9,806,966)	(10,689,400)	(11,651,300)	(12,699,700)
Transfer Out:						
FUSE	4,400,594	2,126,684	2,033,445	2,098,500	2,165,700	2,235,000
Building Services	368,104	-	-	-	-	-
Powell Bill Fund	1,731,348	1,231,348	1,231,348	1,270,800	1,311,500	1,353,500
Local Law Enforcement Block Grant	-	388	-	-	-	-
Community Development Block Grant	-	-	16,529	17,100	17,600	18,200
Airport Capital Projects	16,667	16,667	16,667	16,667	16,667	16,667
Street Capital Projects	172,000	1,478,000	30,000	30,000	30,000	30,000
General Fund Capital Projects	269,900	550,000	-	-	-	-
Transit Fund	663,404	576,431	1,347,346	1,682,250	1,745,250	1,810,650
Solid Waste	2,385,125	2,902,887	3,253,806	3,493,900	3,753,200	4,033,200
Technology Internal Services Fund	-	1,657,000	-	-	-	-
Total Expenditures	\$ 73,610,698	\$ 84,449,328	\$ 86,604,930	\$ 89,931,417	\$ 93,087,317	\$ 93,043,217
Revenue Over/(Under) Expenditures	\$ 2,885,985	\$ -	\$ -	\$ (958,517)	\$ (1,622,617)	\$ 986,583
Fund Balance Remaining	\$ 41,310,507	\$ 41,310,507	\$ 41,310,507	\$ 40,351,990	\$ 38,729,373	\$ 39,715,956
Available fund balance	56.12%	48.92%	47.70%	44.87%	41.61%	42.69%

Financial Forecast – Water & Sewer



	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 3,225,805	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179
Revenues						
Assessments	\$ 153	\$ 1,129	\$ 6,593	\$ 6,800	\$ 7,000	\$ 7,200
Fees & Charges	1,519,236	1,250,177	1,319,477	1,335,300	1,351,300	1,367,500
Interest Earnings	6,908	73,500	175,000	183,800	193,000	202,700
Other Revenues	274,559	109,500	50,500	50,800	51,100	51,400
Water & Sewer Charges	42,166,160	45,907,852	46,756,850	48,253,100	49,797,200	51,390,700
Fund Balance Appropriated	-	2,396,454	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	1,290	-	-	-	-	-
Water & Sewer Expansion & Development	990,662	640,500	-	-	-	-
Total Revenues	\$ 44,958,968	\$ 50,379,112	\$ 48,308,420	\$ 49,829,800	\$ 51,399,600	\$ 53,019,500
Expenditures						
Personnel Costs	\$ 10,383,812	\$ 12,145,573	\$ 12,684,643	\$ 13,369,600	\$ 14,091,600	\$ 14,852,500
Contracted Services	2,329,779	3,185,792	3,619,303	3,735,100	3,854,600	3,977,900
Debt Service	5,061,203	5,059,787	7,942,254	-	-	-
Equipment & Capital Outlay	375,354	1,723,725	3,706,698	3,825,300	3,947,700	4,074,000
Equipment Lease & Utilities	3,825,283	3,959,313	473,706	488,900	504,500	520,600
Maintenance	3,559,297	4,325,387	3,970,538	4,097,600	4,228,700	4,364,000
Operational Support	7,767,015	9,307,811	7,797,774	8,047,300	8,304,800	8,570,600
Travel & Training	54,971	90,295	132,730	137,000	141,400	145,900
Reimbursements for Services	4,892,773	4,469,296	4,976,797	5,454,600	5,978,200	6,552,100
Transfer Out:						
Water & Sewer Expansion & Development	6,561,107	5,836,633	3,003,977	10,674,400	10,348,100	9,961,900
Water & Sewer Renewal & Replacement	150,000	-	-	-	-	-
Tech Internal Services Fund	-	275,500	-	-	-	-
Total Expenditures	\$ 44,960,594	\$ 50,379,112	\$ 48,308,420	\$ 49,829,800	\$ 51,399,600	\$ 53,019,500
Revenue Over/(Under) Expenditures	\$ (1,626)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Remaining	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179	\$ 3,224,179
Available Fund Balance	7.17%	6.40%	6.67%	6.47%	6.27%	6.08%

Financial Forecast – Electric



	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$25,557,210	\$16,517,105	\$16,517,105	\$16,517,105	\$18,216,205	\$18,401,705
Revenues						
Electric Sales	\$ 75,112,514	\$ 79,469,700	\$ 80,039,400	\$ 80,839,800	\$ 81,648,200	\$ 82,464,700
Fees & Charges	854,653	875,000	887,000	915,400	944,700	974,900
Investment Earnings	37,323	367,000	480,000	504,000	529,200	555,700
Other Revenues	1,012,416	1,022,500	962,500	993,300	1,025,100	1,057,900
Appropriated Fund Balance	-	3,622,862	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	7,651	-	-	-	-	-
Electric Capital Project Fund	-	73,700	-	-	-	-
Total Revenues	\$ 77,024,557	\$ 85,430,762	\$ 82,368,900	\$ 83,252,500	\$ 84,147,200	\$ 85,053,200
Expenditures						
Personnel Costs	\$ 5,110,311	\$ 5,597,764	\$ 6,237,268	\$ 6,436,900	\$ 6,642,900	\$ 6,855,500
Contracted Services	1,057,101	1,372,746	1,490,662	1,538,400	1,587,600	1,638,400
Debt Service	62,645	59,224	57,422	53,000	52,000	50,000
Equipment & Capital Outlay	219,209	435,535	1,214,518	1,253,400	1,293,500	1,334,900
Equipment Lease & Utilities	432,866	646,487	578,882	597,400	616,500	636,200
Maintenance	895,775	1,338,214	1,372,780	1,416,700	1,462,000	1,508,800
Operational Support	3,217,702	7,206,300	3,122,992	3,222,900	3,326,000	3,432,400
Purchases for Resale	54,954,133	51,918,000	50,138,000	51,742,400	53,398,200	55,106,900
Travel & Training	49,054	69,030	92,132	95,100	98,100	101,200
Reimbursements for Services	3,365,266	2,705,462	2,933,244	3,197,200	3,484,900	3,798,500
Transfer Out:						
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Electric Rate Stabilization Fund	-	6,600,000	-	-	-	-
Electric Capital Projects Fund	14,700,600	5,250,000	13,131,000	10,000,000	10,000,000	10,000,000
Tech Internal Services Fund	-	232,000	-	-	-	-
Total Expenditures	\$ 86,064,662	\$ 85,430,762	\$ 82,368,900	\$ 81,553,400	\$ 83,961,700	\$ 86,462,800
Revenue Over/(Under) Expenditures	\$ (9,040,105)	\$ -	\$ -	\$ 1,699,100	\$ 185,500	\$ (1,409,600)
Fund Balance Remaining	\$ 16,517,105	\$ 16,517,105	\$ 16,517,105	\$ 18,216,205	\$ 18,401,705	\$ 16,992,105
Available Fund Balance	19.19%	19.33%	20.05%	22.34%	21.92%	19.65%

Financial Forecast – Transit



	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 212,464	\$ 778,835	\$ 778,835	\$ 778,835	\$ 778,835	\$ 778,835
Revenues						
Fees & Charges	\$ -	\$ -	\$ 100,000	\$ 103,200	\$ 106,500	\$ 109,900
Investment Earnings	721	9,000	9,000	9,500	10,000	10,500
Operating Grants	666,816	1,563,016	2,457,606	1,691,700	1,755,200	1,821,100
CARES Grant Funding	2,062,525	1,241,024	-	-	-	-
ARPA Grant Funding	-	956,194	-	-	-	-
Other Revenues	211,114	226,614	8,000	8,300	8,600	8,900
Utilities & Leases	-	-	-	-	-	-
Appropriated Fund Balance	-	74,399	300,000	-	-	-
Transfers In:						
General Fund	663,404	576,431	1,347,346	1,682,250	1,745,250	1,810,650
American Rescue Plan Act (ARPA)	2,285	-	-	-	-	-
Total Revenues	\$ 3,606,865	\$ 4,646,678	\$ 4,221,952	\$ 3,494,950	\$ 3,625,550	\$ 3,761,050
Expenditures						
Personnel Costs	\$ 1,593,267	\$ 1,693,338	\$ 1,805,939	\$ 1,872,800	\$ 1,942,100	\$ 2,014,000
Contracted Services	83,954	690,772	190,245	196,300	202,600	209,100
Debt Service	948	950	949	950	950	950
Equipment & Capital Outlay	401,657	518,154	1,064,600	218,700	225,700	232,900
Equipment Lease & Utilities	24,887	47,720	21,870	22,600	23,300	24,000
Maintenance	193,702	487,611	235,500	243,000	250,800	258,800
Operational Support	279,083	759,391	367,251	379,000	391,100	403,600
Travel & Training	1,109	3,648	9,150	9,400	9,700	10,000
Reimbursements for Services	461,887	445,094	526,448	552,200	579,300	607,700
Total Expenditures	\$ 3,040,494	\$ 4,646,678	\$ 4,221,952	\$ 3,494,950	\$ 3,625,550	\$ 3,761,050
Revenue Over/(Under) Expenditures	\$ 566,371	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Remaining	\$ 778,835	\$ 778,835	\$ 778,835	\$ 778,835	\$ 778,835	\$ 778,835
Available Fund Balance	25.62%	16.76%	18.45%	22.28%	21.48%	20.71%

Financial Forecast – Solid Waste



	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 1,302,121	\$ 969,946	\$ 969,946	\$ 969,946	\$ 969,946	\$ 969,946
Revenues						
Fees	\$ 379,734	\$ 417,100	\$ 403,300	\$ 416,200	\$ 429,500	\$ 443,200
Investment Earnings	1,694	18,000	25,000	26,300	27,600	29,000
Other Revenues	21,731	37,832	3,000	3,100	3,200	3,300
Solid Waste Charges	2,737,786	3,619,000	3,615,000	3,759,600	3,910,000	4,066,400
Utilities & Leases	-	-	-	-	-	-
Appropriated Fund Balance	-	167,396	-	-	-	-
Transfers In:						
General Fund	2,385,125	2,902,887	3,253,806	3,493,900	3,753,200	4,033,200
Total Revenues	\$ 5,526,070	\$ 7,162,215	\$ 7,300,106	\$ 7,699,100	\$ 8,123,500	\$ 8,575,100
Expenditures						
Personnel Costs	\$ 2,911,447	\$ 3,465,586	\$ 3,673,318	\$ 3,956,200	\$ 4,260,800	\$ 4,588,900
Contracted Services	1,117,513	1,174,076	1,392,180	1,436,700	1,482,700	1,530,100
Debt Service	1,430	14,486	1,431	1,500	1,500	1,500
Equipment Lease & Utilities	640,801	931,593	804,166	829,900	856,500	883,900
Equipment & Capital Outlay	160,458	13,085	35,000	36,100	37,300	38,500
Insurance (Non-HR)	-	-	-	-	-	-
Maintenance	440,364	698,711	470,500	485,600	501,100	517,100
Operational Support	581,414	855,718	822,552	848,900	876,100	904,100
Other Expenses	-	-	-	-	-	-
Travel & Training	4,818	8,960	13,300	13,700	14,100	14,600
Reimbursements for Services	-	-	87,659	90,500	93,400	96,400
Total Expenditures	\$ 5,858,245	\$ 7,162,215	\$ 7,300,106	\$ 7,699,100	\$ 8,123,500	\$ 8,575,100
Revenue Over/(Under) Expenditures	\$ (332,175)	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Remaining	\$ 969,946	\$ 969,946	\$ 969,946	\$ 969,946	\$ 969,946	\$ 969,946
Available Fund Balance	16.56%	13.54%	13.29%	12.60%	11.94%	11.31%

Financial Forecast – Stormwater



	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 436,028	\$ 865,353	\$ 751,361	\$ 751,361	\$ 751,361	\$ 1,064,661	\$ 1,388,561
Revenues							
City Fees & Charges	\$ 18,122	\$ 36,407	\$ 16,075	\$ 24,075	\$ 24,800	\$ 25,600	\$ 26,400
Investment Earnings	410	1,365	14,400	20,000	21,000	22,100	23,200
Other Revenues	980	916	25,000	-	-	-	-
Stormwater Charges	3,068,487	3,077,969	4,187,930	4,370,520	4,545,300	4,727,100	4,916,200
Appropriated Fund Balance	-	-	72,500	-	-	-	-
Transfers In:							
American Rescue Plan Act (ARPA)	-	1,670	-	-	-	-	-
Total Revenues	\$ 3,087,999	\$ 3,118,327	\$ 4,315,905	\$ 4,414,595	\$ 4,591,100	\$ 4,774,800	\$ 4,965,800
Expenditures							
Personnel Costs	\$ 516,502	\$ 547,533	\$ 700,466	\$ 810,138	\$ 840,500	\$ 872,000	\$ 904,700
Contracted Services	86,299	118,705	137,504	215,540	222,400	229,500	236,800
Equipment & Capital Outlay	-	346,867	528,851	33,000	34,100	35,200	36,300
Equipment Lease & Utilities	116,828	47,280	192,908	167,908	173,300	178,800	184,500
Maintenance	98,345	109,646	137,000	131,000	135,200	139,500	144,000
Operational Support	285,886	319,336	420,709	443,781	458,000	472,700	487,800
Travel & Training	1,586	5,213	14,125	30,410	31,400	32,400	33,400
Reimbursements for Services	1,131,479	1,247,019	1,111,842	1,282,818	1,382,900	1,490,800	1,607,100
Transfer Out:							
Stormwater Capital Projects Fund	421,749	490,720	1,000,000	1,300,000	1,000,000	1,000,000	1,000,000
Tech Internal Services Fund	-	-	72,500	-	-	-	-
Total Expenditures	\$ 2,658,674	\$ 3,232,319	\$ 4,315,905	\$ 4,414,595	\$ 4,277,800	\$ 4,450,900	\$ 4,634,600
Revenue Over/(Under) Expenditures	\$ 429,325	\$ (113,992)	\$ -	\$ -	\$ 313,300	\$ 323,900	\$ 331,200
Fund Balance Remaining	\$ 865,353	\$ 751,361	\$ 751,361	\$ 751,361	\$ 1,064,661	\$ 1,388,561	\$ 1,719,761
Available Fund Balance	32.55%	23.25%	17.41%	17.02%	24.89%	31.20%	37.11%

Financial Policies & Practices



The City of Gastonia’s financial policies set forth basic guidelines for the overall fiscal management of the City that are in accordance with North Carolina General Statute (NCGS) Chapter 159 titled [“Local Government Finance.”](#) Operating independently of changing circumstances and conditions, these policies aid in the decision-making processes of City Council and management, as well as provide the framework for budgetary and fiscal planning.

The Department of Financial Services recently developed a committee to review these policies and practices regularly, ensuring modifications are made as needed. Such modifications may be for legislative, regulatory or internal changes.

MANDATED

Accounting, Auditing and Financial Reporting Policies

- The City shall establish and maintain an accounting system designed to show in detail its assets, liabilities, equities, revenues and expenditures (NCGS 159-26(a)).
- The City shall establish and maintain in the accounting system the types of funds or ledgers listed below (NCGS 159-26(b)).
 1. General Fund
 2. Special Revenue funds
 3. Debt service funds
 4. A fund for each utility or enterprise owned or operated by the City
 5. Internal service funds
 6. Capital Project funds
 7. Trust and agency funds
 8. A ledger or group of accounts in which to record the details relating to the general fixed assets of the City
 9. A ledger or group of accounts in which to record the details relating to the general obligation bonds and notes and other long-term obligations of the City
- The City shall use the modified accrual basis of accounting (NCGS 159-26(c)).
- An independent audit shall be performed annually (NCGS 159-34).
- The City shall produce an Annual Comprehensive Financial Report (ACFR) in accordance with generally accepted accounting principles (GAAP) established by the Government Accounting Standards Board (GASB).

Budgetary Control

- The City shall operate under an annual balanced budget ordinance that shall cover a fiscal year beginning July 1 and ending June 30 (NCGS 159-8). According to this statute, “a budget ordinance is balanced with the sum of estimated net revenues and appropriated fund balances is equal to appropriations.”
- A proposed budget, along with the budget message, shall be submitted to City Council no later than June 1 (NCGS 159-11).
- A copy of the proposed budget shall be made available to the public and news media, and a public hearing shall be held before adopting the budget ordinance (NCGS 159-12).

Financial Policies & Practices



- The City places a hard copy in the City Clerk's office and on the City's website.
- No earlier than ten (10) days after the budget is presented to City Council and not later than July 1, City Council shall adopt a budget ordinance (NCGS 159-13).
- The City has the authority to levy property taxes (NCGS 105-347) and the tax rate is adopted with the annual budget ordinance (NCGS 159-13).
- City Council may amend the budget ordinance at any time after the ordinance's adoption as long as it remains balanced (NCGS 159-15).

COUNCIL ADOPTED

Budgetary Control (adopted annually with the budget ordinance)

- Prior year funds required to cover continuing expenditures may be carried over with the City Manager's approval.
- Adjustments between appropriations within a single fund can be approved by the City Manager.
- Remaining funds for specified purposes or in certain funds may be carried over with the City Manager's approval.

Grant Management Policies and Procedures (adopted November 16, 2021)

- The City intends to persistently seek grant funding opportunities that add to the City's financial resources and provide quality services and capital improvements to residents and businesses.
- Programs and projects proposed for grant funding should align with the City's strategic goals, objectives and priorities.
- An informal benefit-cost analysis should be performed by the department to demonstrate the cost-effectiveness of the grant to aid in determining whether or not it should be pursued.
- Grants should be pursued only when sufficient staff resources are available to effectively administer the program in compliance with grant requirements and successfully implement the scope of work as depicted in the grant application.
- The minimum threshold for the solicitation of any grants is recommended to be \$5,000. Amounts below this minimum should be considered only if minimal administrative tasks (i.e. financial/project reporting, maintaining receipts, vouchers, etc.) are imposed on the City by the grantor.
- Program expenditures associated with the grant should not exceed the terms of the grant or extend beyond the grant expiration date unless a funding source has been identified and approved by the City Manager and/or City Council to cover subsequent costs.
- Grant programs and projects shall comply with, as applicable:
 - Federal Office of Management and Budget (OMB) Uniform Guidance
 - North Carolina Office of State Budget and Management (OSMB) for State Grants
 - Personnel policies and regulations
 - Finance, budgetary, accounting, procurement and grant management procedure and regulations
 - City rules and regulations
 - *The most restrictive requirements take precedence.*

Financial Policies & Practices



Investment Policy (adopted September 4, 2018)

- The City shall preserve capital and invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City while complying with all state statutes governing the investments of public funds.
- The primary objectives of the City's investments are, in order of priority: safety, liquidity and yield.
 1. Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seek to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 2. Liquidity – The investment portfolio shall remain sufficiently liquid to meet all cash flow requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
 3. Yield – The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investments is of secondary importance compared to the safety and liquidity objectives.
- The City shall utilize a third-party custodial agent for book entry transaction, all of which shall be maintained in the City's name. The custodial agent, as designated by the Finance Director, shall be a trust department authorized to do business in North Carolina that has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Director or their designee. All transactions entered into by the City will be conducted on a delivery-versus-payment basis.
- The City will diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification shall be determined and revised periodically as needed, but in general, should follow these guidelines:
 1. The combined total investment in commercial paper and banker's acceptances shall not exceed fifty percent (50%) of the total portfolio. No more than 10% of the portfolio may be invested in a specific company's commercial paper.
 2. No more than twenty-five percent (25%) of the City's investments may be invested in any one US Agency's Securities.
 3. No investment shall be made in any security with a maturity greater than five (5) years from the date of purchase.

Purchasing Policy (adopted June 5, 2018)

- The basic goals of the City's purchasing program are:
 1. To comply with the legal requirements of public purchasing and procurement.
 2. To assure vendors that impartial and equal treatment is afforded to all who wish to do business with the City.

Financial Policies & Practices



3. To receive maximum value for each dollar spent by awarding purchase orders to the lowest responsible responsive bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
 4. To provide City departments the required goods, equipment and services at the time and place needed an in the proper quantity and quality.
 5. To professionally administer the search for sources of supplies, the development of new sources and the selection of suppliers.
 6. To promote good and effective vendor relations, cultivated by informed and fair procurement practices and strict maintenance of ethical standards.
- North Carolina General Statute 133-32 Gifts and Favors Regulated is applicable to the City of Gastonia’s procurement and contracting process.
 - When procuring commodities and services involving the expenditure of Federal or State grant funds, procurement shall be conducted in accordance with Federal and State requirements, including, but not limited to, the procurement requirements outlined in the US Office of Management and Budget’s (OMB) Uniform Guidance.
 - Only the City Manager or Mayor has execution authority to obligate City funds, services, etc. via contract and review by the City Attorney is required of all contracts before they may be executed.
 - Department Heads have been delegated the authority to pre-audit and approve purchases of goods and services made under \$500. This \$500 limit applied to the aggregate cost of the purchase and not to the individual cost of each item. Procurement of goods and services under \$500 should always be handled through approved methods, such as a Requisition for Purchase Order, City Procurement Card, NO PO Check Request or Petty Cash.
 - Agreements obligating City funds may be awarded for a maximum period of three (3) years with two (2) one-year extensions for a total of five (5) years. No expenditure agreement may exceed a five (5) year period.
 - Bid Process and Execution Authority thresholds are applicable to the aggregate/overall costs of each contract or agreement. Overall costs of the materials and/or services required for a specific project or acquisition should determine the method of Bid Process and Execution Authority. Intentionally “splitting” or manipulation the scope of an order or contract, in an attempt to circumvent the Bid Process or Execution Authority levels, is prohibited.

Bid Process and Execution Authority by Contract Type

Apparatus, Supplies, Materials & Equipment		
Amount	Bid Process	Authority
\$3,000 - \$89,999	Informal	City Manager
\$90,000 & Above	Formal	Council

Standard Services*		
Amount	Bid Process	Authority
\$3,000 - \$89,999	Informal	City Manager
\$90,000 & Above	Formal	Council

Financial Policies & Practices



Professional Services		
Amount	Bid Process	Authority
\$3,000 - \$89,999	Qualifications-based selection (QBS)	City Manager
\$90,000 & Above	Qualifications-based selection (QBS)	Council

Construction & Repair		
Amount	Bid Process	Authority
\$3,000 - \$299,999**	Informal	City Manager
\$300,000 - \$500,000	Formal	City Manager
>\$500,000	Formal	Council

*City Manager may waive Bid Process & Execution Authority in some cases (see Section 8.2a of City Purchasing Policy)

**Contract required for Construction & Repair >\$100,000

- It is the desire of the City to purchase from vendors located within Gastonia and Gaston County whenever possible. However, the City has a legal responsibility to its residents to ensure that maximum value is obtained for each public dollar spent. The City cannot and will not make purchasing decisions solely on the basis of vendor residence or place of business. Rather, the City will endeavor to encourage local vendors and suppliers to compete for all City business.
- No employee shall participate in selection or award of a contract if a conflict of interest, real or apparent, is involved. Such a conflict would arise when an employee, employee’s immediate family member, employee’s partner or other an organization which employs, or is about to employ any of the above, has a financial or other interest in the firm about to be selected for award.
- Procurement Cards
 - No purchase over \$3,000 shall be made without an approved PO, prior to initiating the purchase.
 - Available funds for all transactions shall be pre-audited by Department Head before purchases may occur.
 - Limitations
 - No personal purchases
 - No entertainment or meals (while traveling)
 - No cash advances
 - No fuel for City of Gastonia vehicles, except in an emergency, or while out of town of City business and employee does not have a City issued fuel card
 - No purchases that violate City policy
 - No splitting purchases into two (2) or more transactions, or with another employee, to circumvent limit assigned to the card
 - No sharing cards; only the person whose name is on the card is to use the card
 - Any purchases over \$3,000 are still required to have three (3) quotes and a PO

- Surplus Property
 - The Purchasing Manager is authorized to dispose of any surplus personal property owned by the City whenever he or she determines, in his or discretion that:
 - The item or group of items has a fair market value of less than \$30,000;
 - The property is no longer necessary for the conduct of public business; and
 - Sound property management principle and financial considerations indicate that the interests of the City would best be served by disposing of the property
 - The Purchasing Manager may seek bids for an item that is valued to be less than \$30,000, or the original price was less than \$30,000 and the department has declared it surplus.
 - The City Manager can approve selling the item to the highest bidder without the City Council's approval per NCGS 160A-266(c).
 - The City Manager may dispose of any such surplus personal property by any means which he or she judges reasonable to yield highest attainable sale price in money or other consideration. Sales may be public or private and with or without notice and minimum waiting period.
 - Any item valued at more than \$30,000 can only be declared by the City Council.
 - No surplus property may be donated to any individual or organization except by resolution of City Council.
 - Online auctions shall be utilized.

Unassigned Fund Balance Policy (adopted June 5, 2018)

- While the North Carolina Local Government Commission (LGC) recommends that a minimum of eight percent (8%) of annual budgeted expenditures be maintained for unassigned fund balance, City Council established a higher goal for the General Fund in the amount of 25% of budgeted expenditures. This policy adopted a goal of 30 days' worth of budgeted expenditures for the Enterprise Funds, staying close to the LGC's minimum requirement.
 - *Effective for FY 2021, the LGC updated their guidance to include groupings based upon total General Fund expenditures (see the Fund Balances section of this document) that set minimum available fund balance at 25% for the City. However, since the City had previously adopted this policy requiring a minimum of 25%, no further action was required and this policy has not yet been updated to reflect the LGC's change.*
- All expenditures drawn from fund balance will require City Council approval unless previously authorized by the City Council for expenditure within the City's annual budget.
- If fund balance falls below the goal levels, the City Manager shall implement a plan to restore fund balance within thirty-six (36) months and include within the annual budget, the plan to restore fund balance to required levels.
- The City Council may, from time to time, appropriate fund balances that will reduce unassigned fund balance below the minimum 25% goal in the General Fund or below the minimum of 30 days' worth of operating expenses for the Enterprise Funds for the purpose of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City. In such circumstances, the City Council will adopt a plan to restore the unassigned fund balance to the policy level within thirty-six (36) months from the date of the appropriations. If restoration

Financial Policies & Practices



cannot be accomplished within such time period without severe hardship to the City, the City Council will establish a different, but appropriate time period.

GENERAL PRACTICES

Budgetary Control

- The City's Fee Schedule is reviewed annually and updated as needed. It is adopted by City Council at the same meeting as the annual budget ordinance.
- The budget shall provide for the satisfactory maintenance of capital facilities and equipment, as well as for appropriate replacements.
- Departments have the ability to enter budget transfers that move funds from one-line item to another within the same fund. Budget staff may approve transfers totaling less than \$10,000 with the exception of those involving salary, benefits or travel.
- The City shall prepare monthly financial reports for all major funds, comparing actual revenues and expenditures to budgeted amounts.

Budgeting for Capital Improvements

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

Revenue Practices

- The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.
- The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.

Financial Policies & Practices



- The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City shall review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.
- The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

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Budget Process



North Carolina law requires local governments to adopt a balanced budget annually to cover the fiscal year of July 1 through June 30. According to G.S. 159-8, “A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.” The City of Gastonia’s Fiscal Year 2024 budget is balanced in accordance with law and will be effective July 1, 2023.

Procedures

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

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

Budget staff prepare estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service and enter those into the City’s budget system (Questica). Departments then enter their requests for the accounts not entered by Budget staff.

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

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

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

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

Budget Process



Budget Schedule

October 31, 2022	Departments can begin entering new program initiatives / personnel / building maintenance / infrastructure requests / tech services requests into Seamless
November 7, 2022	Current year fee schedule and prior year's strategic planning information distributed to departments for updating
December 2, 2022	IT Governance Request Forms due to Technology Services Building Maintenance / Infrastructure requests due to Building Maintenance Vehicle and equipment requests due to Equipment Services Staff Strategic Plan Audit / Advocacy Agenda Update session 12:00 p.m.
December 16, 2022	New program initiatives / personnel requests / fee schedule proposals/amendments and updated strategic planning information are due to the Budget Office
January 6, 2023	Recommended vehicle, equipment, tech services and building services requests due to the Budget Office
January 20, 2023	Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives) 2:00 p.m. – 6:00 p.m.
January 21, 2023	Mayor/Council Budget Objectives Retreat 8:30 a.m. – 2:00 p.m.
February 7, 2023	Expenditures and revenues must be entered into Questica; departments can make no further changes
February 13 – 21, 2023	Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests
February 27 – March 10, 2023	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff
March 14, 2023	City Council Special Budget Meeting 5:30 p.m. Spindle Conference Room
March 28, 2023	Council work session: Budget Outlook 5:30 p.m. Council Conference Room

Budget Process



April 6, 2023	City Council Special Budget Meeting 5:30 p.m. Spindle Conference Room
April 17, 2023	Budget should be finalized and balanced based on recommendations of the City Manager
No later than April 30, 2023	Proposed budget distributed to City Council, published on website and notice of public hearing completed
May 2, 2023	Public Hearing on the Budget and Budget discussion at the Council Meeting
May 23, 2023	Budget Work Session 5:30 p.m. Council Conference Room (if needed)
May 16, 2023	Budget discussion could be added to Council agenda
June 6, 2023	Adoption of the Fiscal Year 2022 – 2023 budget

No later than date for distribution and notice of public hearing. Ad cannot be placed until the book is finalized.

Transfers and Amendments

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

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

Basis and Presentation of Accounting



The basis of accounting determines when the revenues and expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. All City funds are budgeted and accounted for during the year using the modified accrual basis of accounting in accordance with North Carolina General Statute 159-26(c).

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. With the exception of property tax revenue and other taxes and licenses, the City considers revenues to be available if they are collected within 90 days of June 30th each year. Expenditures are recorded when a liability is incurred with the exception of debt service, compensated absences, and claims and judgements, which are recorded only when payment is due.

The enterprise funds are presented in the City's financial statements using the accrual basis of accounting. Under this basis, revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of related cash flows.

The City's accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Fund accounting allocates resources according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Information regarding the City's different funds can be found in the Fund Summaries section of this document.

Revenues are classified by source and could be different across funds, while expenditures are classified by category and are consistent among the funds. Expenditures are divided into the eleven main categories listed below:

1. Personnel costs – includes salaries and wages, as well as fringe benefits, such as social security, pension and 401K, medical, dental and life insurance expenses
2. Contracted services – includes services performed by persons or firms with specialized skills and knowledge, such as legal, engineering and consulting services
3. Debt service – includes payments of interest and principal to debt holders of bonds and loans, along with any bond closing costs
4. Equipment lease and utilities – includes expenditures related to leases as utilities, such as external internet and cable services, and utility costs
5. Equipment/capital outlay – includes costs for land, buildings, utility infrastructure, machinery, equipment and vehicles
6. Maintenance – includes costs to maintain and/or repair City owned assets, such as vehicles, equipment and roads (annual Powell Bill resurfacing expenditures are included in this category)

Basis and Presentation of Accounting



7. Operational support – includes supplies and services used in daily operations, such as fuel, postage, uniforms, insurance, etc.
8. Purchases for resale – includes the cost to purchase items that are sold to citizens/consumers, such as electric power and recreational items
9. Travel/training – includes costs related to professional development, certifications, changing requirements and work related travel
10. Reimbursement of services – includes expenditures related to the cost allocation plan for internal services provided to other departments
11. Transfers out – includes transfers to other funds

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Total City Budget



Fund	Fund Title	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
110	General Fund	\$75,276,302	\$84,449,328	\$86,604,930	15.05%
111	American Rescue Plan Act	\$594,666	\$15,403,612	\$0	-100.00%
112	FUSE Facility Operations	\$2,352,492	\$4,759,533	\$2,259,253	-3.96%
113	Webb Project	\$0	\$120,000	\$0	0.00%
114	Conference Center Operations	\$780,916	\$1,198,731	\$836,075	7.06%
115	Solid Waste Disposal Tax	\$50,000	\$231,768	\$57,000	14.00%
116	State Grants	\$0	\$5,045,039	\$0	0.00%
119	Technology Support	\$55,000	\$72,452	\$39,233	-28.67%
120	Building Services	\$1,312,927	\$1,312,927	\$0	-100.00%
170	Powell Bill	\$3,396,479	\$3,884,563	\$3,822,848	12.55%
171	SC State Asset Forfeiture	\$0	\$151	\$0	0.00%
173	Federal Asset Forfeiture Trust	\$0	\$451,809	\$0	0.00%
174	State Asset Forfeiture Fund	\$0	\$245,679	\$0	0.00%
176	Local Law Enforcement Block Grant	\$0	\$151,285	\$0	0.00%
244	Airport Capital Projects	\$166,667	\$1,753,701	\$166,667	0.00%
263	Street Improvement Capital Projects	\$30,000	\$49,815,699	\$30,000	0.00%
283	General Fund Capital Projects	\$0	\$3,944,223	\$0	0.00%
284	Downtown Capital Projects	\$0	\$1,172,094	\$0	0.00%
312	Water/Sewer Stimulus Grant	\$3,977	\$3,977	\$3,977	0.00%
330	Water & Sewer Fund	\$47,220,158	\$50,379,112	\$48,308,420	2.30%
331	Electric Fund	\$78,324,200	\$85,430,762	\$82,368,900	5.16%
332	Transit System Fund	\$685,061	\$4,646,678	\$4,221,952	516.29%
335	Solid Waste Fund	\$6,941,987	\$7,162,215	\$7,300,106	5.16%
336	Stormwater Utility Fund	\$4,204,005	\$4,315,905	\$4,414,595	5.01%
338	Electric Rate Stabilization Fund	\$6,600,000	\$12,600,000	\$0	-100.00%
342	W&S Capital Expansion/Development	\$5,839,633	\$6,720,133	\$3,403,977	-41.71%
351	W&S Renewal & Replacement	\$0	\$2,352,000	\$45,000	100.00%
352	Electric Renewal & Replacement	\$0	\$7,062,850	\$150,000	100.00%
460	Water & Sewer System Development Fees	\$2,800,000	\$2,800,000	\$2,800,000	0.00%
462	Water & Sewer Capital Projects	\$3,490,000	\$39,326,744	\$3,400,000	-2.58%
478	Electric Capital Projects	\$5,250,000	\$21,321,393	\$13,131,000	150.11%
479	Stormwater Capital Projects	\$1,000,000	\$2,023,552	\$1,300,000	30.00%
611	General Fund Stimulus Grants	\$0	\$17,397	\$0	0.00%
621	Community Development Block Grant	\$654,391	\$2,547,400	\$595,706	-8.97%
622	108 Loan - Downtown Revitalization	\$16,680	\$16,680	\$0	-100.00%
623	Affordable Housing	\$0	\$709,695	\$0	0.00%
624	Home Investment Trust Fund	\$804,224	\$3,427,860	\$849,516	5.63%
628	Occupancy Tax	\$760,000	\$1,000,000	\$825,000	8.55%
629	Downtown Municipal Services District	\$174,680	\$371,064	\$245,680	40.65%
* 687	Infrastructure Fund	\$280,000	\$1,348,949	\$320,000	14.29%
* 868	Health Self-Insurance	\$13,955,200	\$14,214,576	\$14,047,831	0.66%
* 870	Dental Self-Insurance	\$365,486	\$365,486	\$439,500	20.25%
* 880	Vehicle/Equip R&R Program	\$4,631,899	\$10,735,668	\$6,492,133	40.16%
881	Tech Internal Services Fund	\$7,544,044	\$12,900,199	\$8,277,954	9.73%
Grand Total		\$275,561,074	\$467,812,889	\$296,757,253	7.69%

* Internal Service Financial Plans

Total City Budget



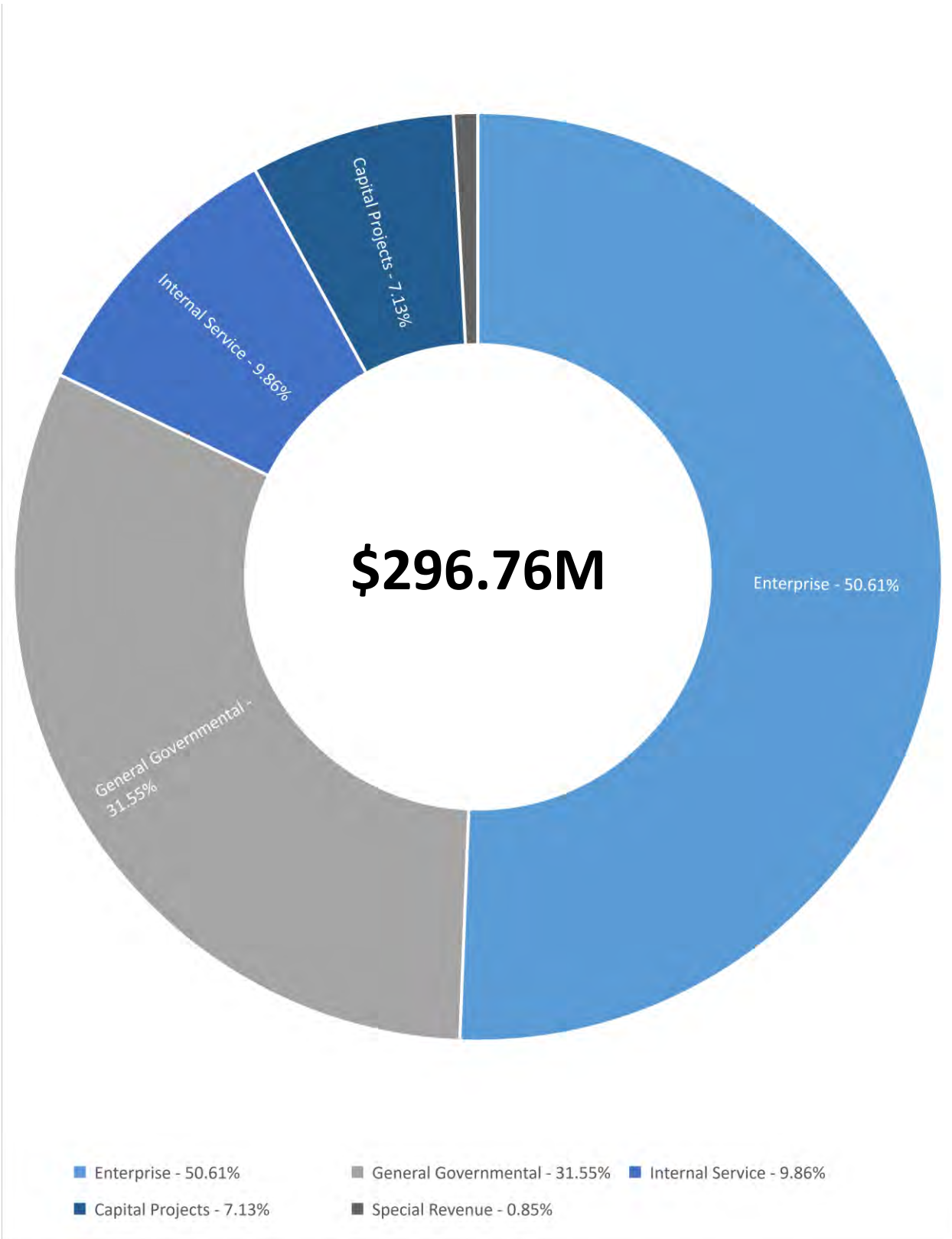
	General Government Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Capital Project Funds
Ad Valorem Taxes	\$51,214,121	\$0	\$236,800	\$0	\$0
Assessments	\$0	\$6,593	\$0	\$0	\$0
Electric Collections	\$0	\$80,039,400	\$0	\$0	\$0
Fees	\$5,194,238	\$2,733,852	\$2,880	\$6,811,883	\$2,800,000
Funding for Roads	\$2,350,000	\$0	\$0	\$0	\$0
Investment Earnings	\$984,500	\$1,304,000	\$6,000	\$357,890	\$40,000
Non-recurring Grants	\$94,528	\$0	\$0	\$0	\$0
Operating Grants	\$558,901	\$2,457,606	\$1,409,293	\$0	\$0
Other Revenues	\$2,725,937	\$1,024,000	\$844,400	\$20,087,645	\$430,000
Sales Tax	\$19,000,000	\$0	\$0	\$0	\$0
Solid Waste Charges	\$0	\$3,615,000	\$0	\$0	\$0
State Transfers	\$6,065,000	\$0	\$0	\$0	\$0
Stormwater Fees	\$0	\$4,370,520	\$0	\$0	\$0
Water & Sewer Charges	\$0	\$46,756,850	\$0	\$0	\$0
Appropriated Fund Balance	\$74,827	\$300,000	\$0	\$2,000,000	\$0
Transfers In	\$5,357,287	\$7,609,106	\$16,529	\$0	\$17,877,667
Total Revenues	\$93,619,339	\$150,216,927	\$2,515,902	\$29,257,418	\$21,147,667
Personnel Costs	\$64,954,287	\$25,211,306	\$311,868	\$4,081,295	\$0
Contracted Services	\$2,866,804	\$6,907,930	\$708,023	\$3,084,266	\$566,667
Debt Service	\$8,057,329	\$8,006,033	\$0	\$3,899,553	\$0
Equipment Lease & Utilities	\$3,009,928	\$5,279,524	\$13,266	\$585,197	\$0
Equipment/Capital Outlay	\$219,632	\$2,820,824	\$0	\$2,431,918	\$10,711,000
Maintenance	\$3,355,177	\$6,180,318	\$2,215	\$117,980	\$450,000
Operational Support	\$12,320,997	\$12,749,350	\$1,440,183	\$14,935,534	\$9,420,000
Purchases for Resale	\$139,750	\$50,138,000	\$0	\$0	\$0
Travel/Training	\$520,766	\$277,722	\$347	\$121,675	\$0
Reimbursement of Services	(\$9,806,966)	\$9,806,966	\$0	\$0	\$0
Transfers Out	\$7,981,635	\$22,838,954	\$40,000	\$0	\$0
Total Expenditures	\$93,619,339	\$150,216,927	\$2,515,902	\$29,257,418	\$21,147,667

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Total City Budget



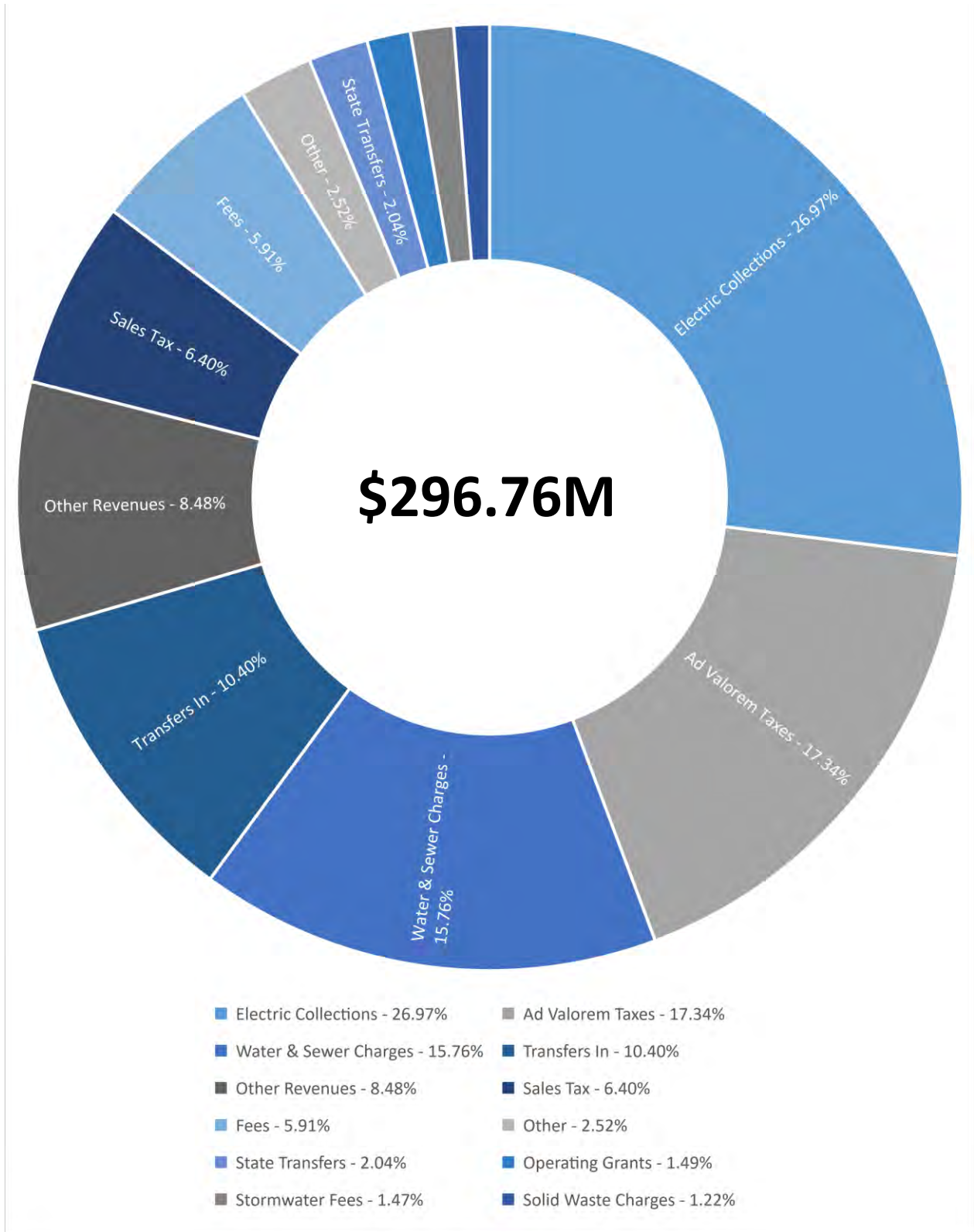
BREAKDOWN BY FUND TYPE



Total City Budget



REVENUES

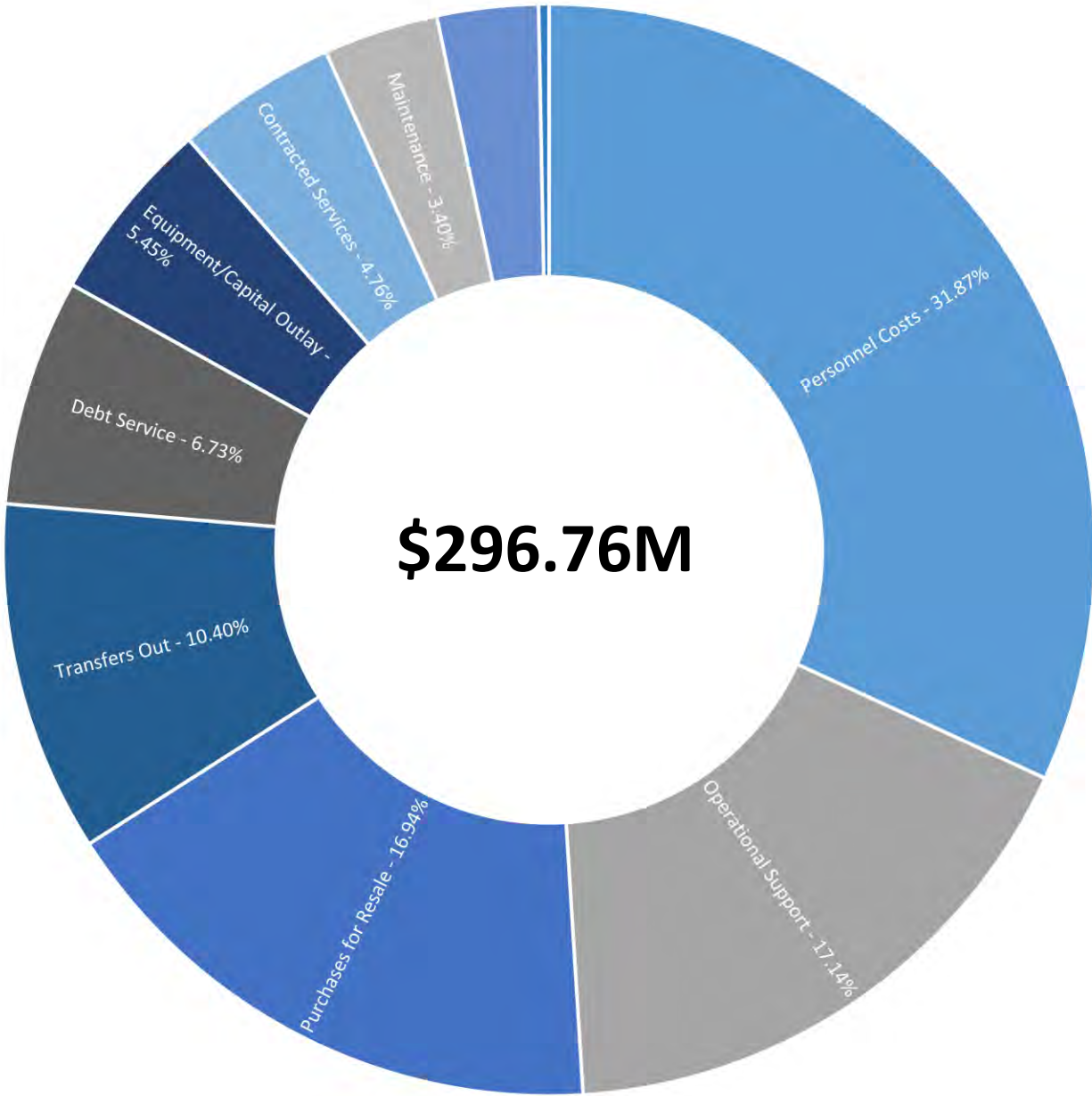


Revenue sources equaling less than 1% of total budget have been combined into "Other"

Total City Budget



EXPENDITURES



- Personnel Costs - 31.87%
- Operational Support - 17.14%
- Purchases for Resale - 16.94%
- Transfers Out - 10.40%
- Debt Service - 6.73%
- Equipment/Capital Outlay - 5.45%
- Contracted Services - 4.76%
- Maintenance - 3.40%
- Equipment Lease & Utilities - 3.00%
- Travel/Training - 0.31%

Debt Summary



The City’s sound financial condition is evidenced by its credit ratings for general obligation debt, which are: AA from Standard & Poor’s Corporation, Aa2 from Moody’s Investors Service and AA from Fitch. The current credit ratings for revenue bonded debt are: Moody’s Investor Service Aa2, and Fitch AA+.

The Local Government Commission (LGC) was established by North Carolina General Statute (NCGS) 159-3 as a division of the Department of the State Treasurer and provides resources, guidance and oversight to local governments on a multitude of topics, one being debt management. The Local Debt Management Section (DMS) works with local governments wishing to apply for LGC approval of debt and oversees the sale and issuance of such debt, then monitors repayment and issues debt notices required per statute.

The City of Gastonia is subject to the Local Government Bond Act of North Carolina that limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation. The table below shows the City has the statutory capacity to incur additional debt, excluding debt for water and electric purposes, estimated to be \$489 million as of June 30, 2023 as shown below.

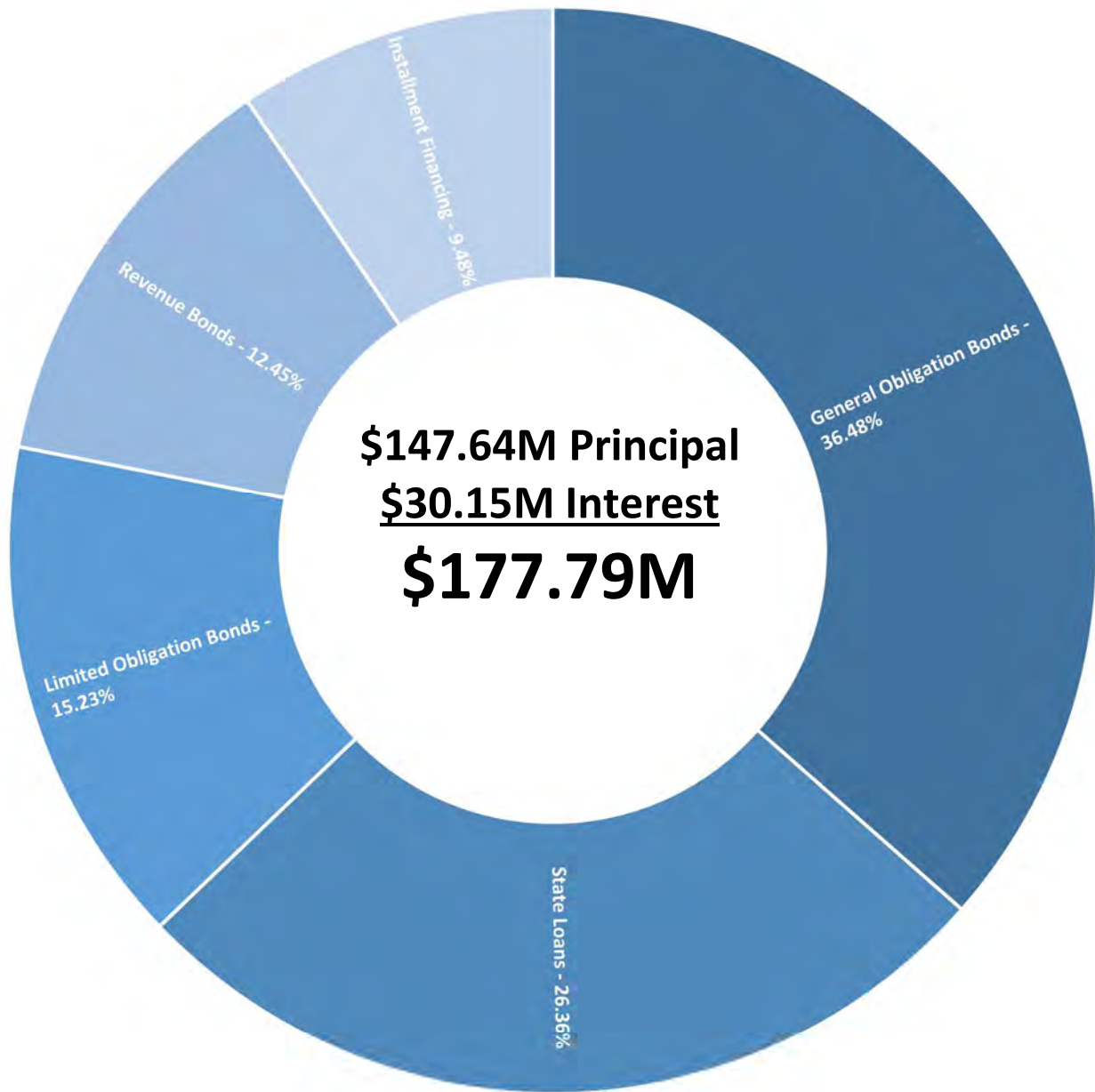
Assessed Value of Property at 6/30/2023 est.	\$ 7,177,316,866
Statutory Debt Limit: 8% of Assessed Value	\$ 574,185,349
Gross Debt	
Authorized & Outstanding bonded debt	\$ 86,595,000
Outstanding debt not evidenced by bonds	<u>\$ 51,533,569</u>
	\$ 138,128,569
Statutory Deductions	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	\$ 53,130,692
Amount designated for payment of gross debt other than Enterprise Fund debt	<u>\$ 32,394</u>
	\$ 53,163,086
Net Debt	<u>\$ 84,965,483</u>
Legal Debt Margin (unused capacity)	<u><u>\$ 489,219,866</u></u>

Per NCGS 159-13(b)(1), “the full amount estimated by the finance officer to be required for debt service during the budget year shall be appropriated.” The FY 2024 budget includes those appropriations as detailed in the following pages.

Debt Summary

DEBT BY TYPE

The City's debt portfolio is made up of multiple types of debt, as displayed in the chart below. Amounts include total outstanding debt service (principal and interest payments).



- General Obligation Bonds - 36.48%
- State Loans - 26.36%
- Limited Obligation Bonds - 15.23%
- Revenue Bonds - 12.45%
- Installment Financing - 9.48%

Debt Summary

General Obligation Bonds

General Obligation (GO) bonds are backed by the strongest form of security a municipality can pledge for debt, the “full faith and credit” of the City. This is a promise to levy taxes, if necessary, to repay the debt. For this reason, voter referendum is typically required to issue this type of debt, while LGC approval is always required.

In FY 2008, the City issued \$2.98 million in GO bonds; \$1.455 Series 2008A (tax-exempt) and \$1.525 Series 2008B (taxable). These bonds were issued for the purpose of providing funds to pay the costs of various street and parking improvements, parks and recreational facilities improvements and electric system improvements. The Series 2008B bonds were paid in full in FY 2019, while the Series 2008A currently have a total outstanding debt service amount of \$894,400 (\$800,000 in principal and \$94,400 in interest).

During FY 2021, the City refunded the 2010C GO bonds that were issued for street improvements in the amount of \$17.872 million. Payments began in FY 2022 and currently have a total outstanding debt service amount of approximately \$14.68 million (\$13.847 million in principal and \$833,702 in interest).

Voters approved a \$75 million Transportation General Obligation Bond Referendum in November 2022. These bonds will be issued in two phases, the first phase totaled \$49.2 million (\$33.1 million in principal and \$16.1 million in interest) and was issued via Series 2023 with payments beginning in FY 2024.

In total, the City of Gastonia currently has \$47.8 million of outstanding principal GO bond debt with payments expected through 2043, as shown below.

	Principal	Interest	Total
FY 2024	\$3,643,000	\$1,717,308	\$5,360,308
FY 2025	\$3,625,000	\$1,706,714	\$5,331,714
FY 2026	\$3,600,000	\$1,589,950	\$5,189,950
FY 2027	\$3,571,000	\$1,473,521	\$5,044,521
FY 2028	\$3,539,000	\$1,357,482	\$4,896,482
FY 2029	\$3,347,000	\$1,241,856	\$4,588,856
FY 2030	\$3,315,000	\$1,133,122	\$4,448,122
FY 2031	\$3,282,000	\$1,024,889	\$4,306,889
FY 2032	\$1,660,000	\$929,400	\$2,589,400
FY 2033	\$1,660,000	\$846,400	\$2,506,400
FY 2034	\$1,660,000	\$763,400	\$2,423,400
FY 2035	\$1,660,000	\$680,400	\$2,340,400
FY 2036	\$1,660,000	\$597,400	\$2,257,400
FY 2037	\$1,660,000	\$514,400	\$2,174,400
FY 2038	\$1,660,000	\$431,400	\$2,091,400
FY 2039	\$1,660,000	\$348,400	\$2,008,400
FY 2040	\$1,660,000	\$265,400	\$1,925,400
FY 2041	\$1,660,000	\$199,000	\$1,859,000
FY 2042	\$1,660,000	\$132,600	\$1,792,600
FY 2043	\$1,655,000	\$66,200	\$1,721,200
Total	\$47,837,000	\$17,019,242	\$64,856,242

Debt Summary



Revenue Bonds

The primary security for revenue bonds is the revenue generated by the financed asset or the system it becomes a part of. All of the City’s outstanding revenue bonds are for the water and sewer utility systems. Therefore, funds for repayment are provided solely from revenues of those systems. Similarly, to GO bonds, revenue bonds require LGC approval.

Per North Carolina General Statute 159-89, a revenue bond may contain special covenants. With the City’s existing revenue issue, a minimum parity debt coverage ratio of 1.2 must be maintained, meaning that the net utility operating revenues must exceed 120 percent (120%) of the maximum annual parity debt service costs. At the end of each fiscal year, excess funds remaining in the Water & Sewer Fund, after all current operating, debt service and capital projects have been paid for, are placed in the Water & Sewer Capital Expansion and Development Fund for future use. These funds will help offset the cost of future system needs, as well as the cost of future expansion to the base structure as needed.

Currently, the City has approximately \$22.1 million of outstanding revenue bond debt with payments expected through 2036, as shown below.

	Principal	Interest	Total
FY 2024	\$2,116,000	\$690,666	\$2,806,666
FY 2025	\$2,192,000	\$615,515	\$2,807,515
FY 2026	\$955,000	\$546,488	\$1,501,488
FY 2027	\$995,000	\$508,288	\$1,503,288
FY 2028	\$1,040,000	\$458,538	\$1,498,538
FY 2029	\$1,095,000	\$406,538	\$1,501,538
FY 2030	\$1,150,000	\$351,788	\$1,501,788
FY 2031	\$1,205,000	\$294,288	\$1,499,288
FY 2032	\$1,240,000	\$258,138	\$1,498,138
FY 2033	\$1,280,000	\$220,938	\$1,500,938
FY 2034	\$1,320,000	\$182,538	\$1,502,538
FY 2035	\$1,385,000	\$116,538	\$1,501,538
FY 2036	\$1,455,000	\$47,288	\$1,502,288
Total	\$17,428,000	\$4,697,543	\$22,125,543

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Debt Summary



Installment Financings

Installment financings differ from GO and revenue bonds, in that they do not involve the issuance of bonds, but are instead a loan transaction. Money is borrowed to finance or refinance the purchase, construction or repair of capital assets.

Each year, the City enters into an installment financing agreement for the purchase of vehicles and equipment. These loans are repaid over a 59-month period. Therefore, the City typically has five loans outstanding at any given time. However, due to interest rates being so low in early 2022, the City opted to enter into a second equipment loan in FY 2022 and forgo entering into an equipment loan in FY 2023. As of FY 2024, the City has approximately \$10 million in outstanding principal for these equipment loans, as shown below.

	Principal	Interest	Total
FY 2024	\$3,426,757	\$109,776	\$3,536,533
FY 2025	\$2,822,676	\$66,521	\$2,889,197
FY 2026	\$2,180,788	\$36,527	\$2,217,315
FY 2027	\$1,532,083	\$13,063	\$1,545,146
Total	\$9,962,304	\$225,886	\$10,188,191

During FY 2020, the City refunded the 2010 Series A & B limited obligation bonds (LOBs) that were used for the construction of the Conference Center, parking deck, improvements to the Schiele Museum, park improvements and the refinancing of a prior installment agreement for the acquisition and construction of four fire stations with an installment financing agreement in the amount of \$8.64 million. As of FY 2024, the outstanding principal amount is approximately \$6.1 million with payments expected through FY 2033, as shown below.

	Principal	Interest	Total
FY 2024	\$570,000	\$101,343	\$671,343
FY 2025	\$580,000	\$91,881	\$671,881
FY 2026	\$590,000	\$82,253	\$672,253
FY 2027	\$600,000	\$72,459	\$672,459
FY 2028	\$600,000	\$62,499	\$662,499
FY 2029	\$610,000	\$52,539	\$662,539
FY 2030	\$625,000	\$42,413	\$667,413
FY 2031	\$635,000	\$32,038	\$667,038
FY 2032	\$640,000	\$21,497	\$661,497
FY 2033	\$655,000	\$10,873	\$665,873
Total	\$6,105,000	\$569,795	\$6,674,795

Debt Summary

Limited Obligation Bonds

Limited Obligation Bonds (LOBs), formerly referred to as Certificates of Participation (COPs), are a special type of Installment Financing. If more than \$10 million is borrowed in a calendar year, the loan typically is sold publicly. This type of installment financing usually requires LGC approval and operates similarly to a conventional home mortgage using the property as the security.

The City issued LOBs in the amount of \$24 million during FY 2019 to cover the costs associated with the Downtown Multi-Purpose Stadium Project known locally as the Franklin Urban Sports & Entertainment (FUSE) District. Payments began in FY 2022 and currently have a total outstanding debt service amount of approximately \$27.1 million, as shown in the table below.

	Principal	Interest	Total
FY 2024	\$1,335,000	\$637,445	\$1,972,445
FY 2025	\$1,335,000	\$605,405	\$1,940,405
FY 2026	\$1,335,000	\$571,363	\$1,906,363
FY 2027	\$1,335,000	\$536,653	\$1,871,653
FY 2028	\$1,330,000	\$501,409	\$1,831,409
FY 2029	\$1,335,000	\$464,967	\$1,799,967
FY 2030	\$1,330,000	\$427,053	\$1,757,053
FY 2031	\$1,335,000	\$388,350	\$1,723,350
FY 2032	\$1,330,000	\$348,834	\$1,678,834
FY 2033	\$1,335,000	\$308,801	\$1,643,801
FY 2034	\$1,335,000	\$267,950	\$1,602,950
FY 2035	\$1,335,000	\$226,431	\$1,561,431
FY 2036	\$1,335,000	\$184,245	\$1,519,245
FY 2037	\$1,330,000	\$138,054	\$1,468,054
FY 2038	\$1,330,000	\$92,036	\$1,422,036
FY 2039	\$1,330,000	\$46,018	\$1,376,018
Total	\$21,330,000	\$5,745,010	\$27,075,010

State Loans

State loans are funding from the State of North Carolina that the City is using for Water & Sewer projects. The City currently has seven outstanding state loans. Five loans have zero percent (0%) interest, while one has an interest rate of 2.305% and the last one has a 1.10% interest rate.

1. Catawba Creek Pump Station main inflow pipe and vault rehabilitation
2. Water meter replacement project (the loan was originally issued to the Town of Cramerton, but the City acquired the obligation for the debt when the City of Gastonia and the Town of Cramerton merged into Two Rivers Utilities)
3. Eagle Road Wastewater Treatment Plant upgrade (the loan was originally issued to the Town of Cramerton, but the City acquired the obligation for the debt when the City of Gastonia and the Town of Cramerton merged into Two Rivers Utilities)
4. Replace clearwell water storage reservoir (part of the Water Treatment Plant renovation)

Debt Summary

5. Construction for the Water Treatment Plant (WTP) renovation to replace the existing, conventional treatment trains at the WTP with new trains utilizing membrane technology
6. Construction of sewer infrastructure to transfer wastewater from the Town of McAdenville and Pharr Yarns wastewater treatment plants to an existing City wastewater treatment plant
7. Southeast Sewer Expansion Phase 1 – construction of the Armstrong Ford Regional Pump Station, Armstrong Ford Force Main and Gravity Sewer, and Baltimore Gravity Sewer

As of FY 2024, total outstanding principal for all state loans is approximately \$45 million with payments expected through FY 2043, as shown below.

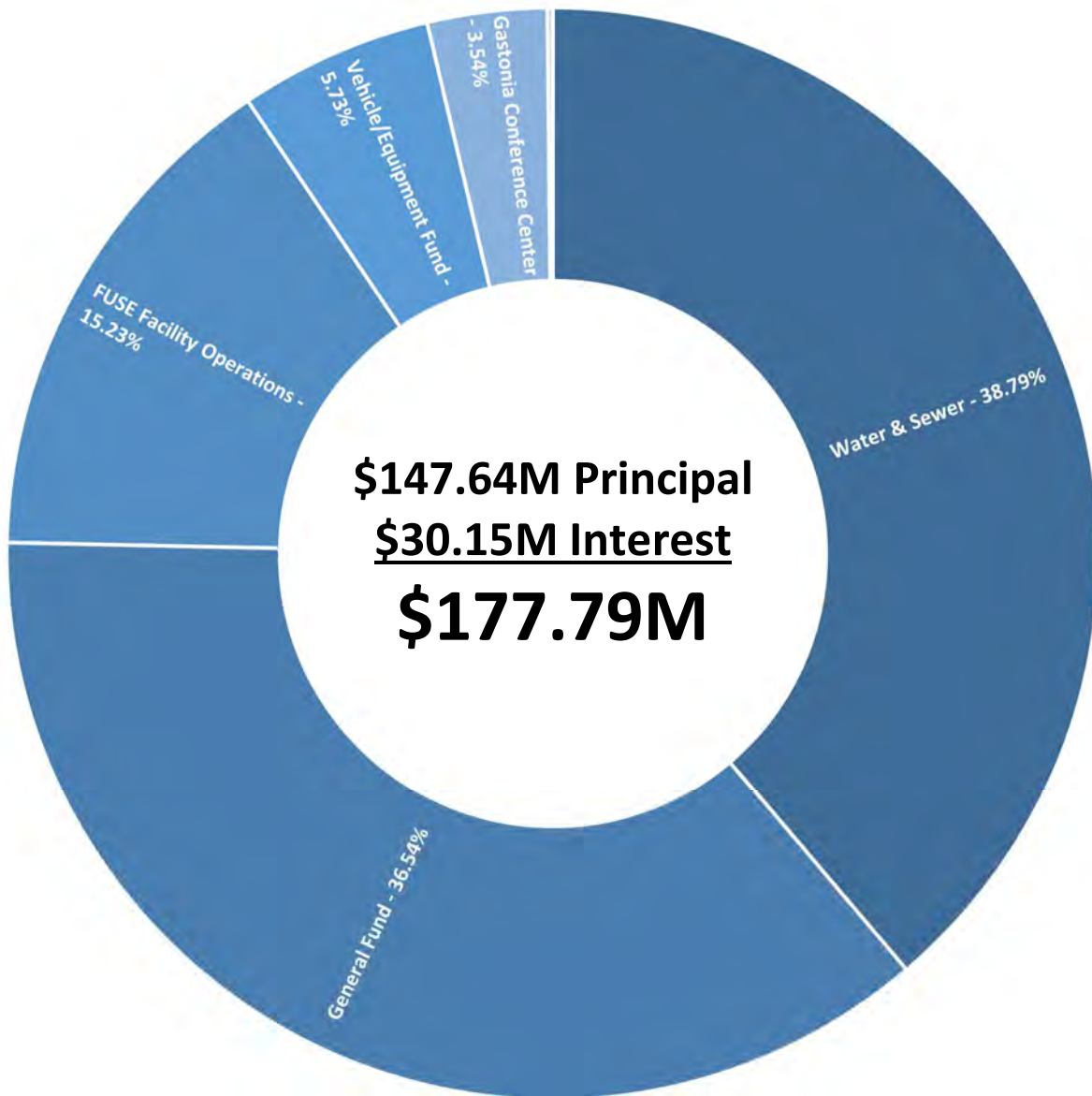
	Principal	Interest	Total
FY 2024	\$2,952,241	\$243,843	\$3,196,084
FY 2025	\$2,952,241	\$179,343	\$3,131,584
FY 2026	\$2,952,241	\$164,735	\$3,116,976
FY 2027	\$2,952,241	\$150,128	\$3,102,369
FY 2028	\$2,685,965	\$135,520	\$2,821,485
FY 2029	\$2,685,965	\$127,050	\$2,813,015
FY 2030	\$2,681,988	\$118,580	\$2,800,568
FY 2031	\$2,669,992	\$110,110	\$2,780,102
FY 2032	\$2,669,992	\$101,640	\$2,771,632
FY 2033	\$2,669,992	\$93,170	\$2,763,162
FY 2034	\$2,669,992	\$84,700	\$2,754,692
FY 2035	\$2,669,992	\$76,230	\$2,746,222
FY 2036	\$2,669,992	\$67,760	\$2,737,752
FY 2037	\$2,669,992	\$59,290	\$2,729,282
FY 2038	\$2,419,992	\$50,820	\$2,470,812
FY 2039	\$919,992	\$42,350	\$962,342
FY 2040	\$770,000	\$33,880	\$803,880
FY 2041	\$770,000	\$25,410	\$795,410
FY 2042	\$770,000	\$16,940	\$786,940
FY 2043	\$770,000	\$8,470	\$778,470
Total	\$44,972,810	\$1,889,969	\$46,862,779

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Debt Summary

DEBT BY FUND

While the preceding information detailed the different types of debt, the debt service payments come from various City funds as indicated in the chart below. Amounts include total outstanding debt service (principal and interest payments).



- Water & Sewer - 38.79%
- General Fund - 36.54%
- FUSE Facility Operations - 15.23%
- Vehicle/Equipment Fund - 5.73%
- Gastonia Conference Center - 3.54%
- Electric - 0.16%
- Water & Sewer Stimulus Grant - 0.01%

Water & Sewer Stimulus Grant debt shows 0.01% because the total is only \$23,862.

Debt Summary



Water & Sewer Fund

All outstanding debt in the Water & Sewer Fund is from revenue bonds and state loans. The below debt schedule includes all payments through maturity.

	Principal	Interest	Total
FY 2024	\$5,064,264	\$934,508	\$5,998,772
FY 2025	\$5,140,264	\$794,858	\$5,935,122
FY 2026	\$3,903,264	\$711,223	\$4,614,487
FY 2027	\$3,943,264	\$658,415	\$4,601,679
FY 2028	\$3,721,988	\$594,058	\$4,316,046
FY 2029	\$3,776,988	\$533,588	\$4,310,576
FY 2030	\$3,831,988	\$470,368	\$4,302,356
FY 2031	\$3,874,992	\$404,398	\$4,279,390
FY 2032	\$3,909,992	\$359,778	\$4,269,770
FY 2033	\$3,949,992	\$314,108	\$4,264,100
FY 2034	\$3,989,992	\$267,238	\$4,257,230
FY 2035	\$4,054,992	\$192,768	\$4,247,760
FY 2036	\$4,124,992	\$115,048	\$4,240,040
FY 2037	\$2,669,992	\$59,290	\$2,729,282
FY 2038	\$2,419,992	\$50,820	\$2,470,812
FY 2039	\$919,992	\$42,350	\$962,342
FY 2040	\$770,000	\$33,880	\$803,880
FY 2041	\$770,000	\$25,410	\$795,410
FY 2042	\$770,000	\$16,940	\$786,940
FY 2043	\$770,000	\$8,470	\$778,470
Total	\$62,376,949	\$6,587,511	\$68,964,460

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Debt Summary



FUSE Facility Operations

All outstanding debt in the FUSE Facility Operations Fund is the result of the LOBs issuance in the amount of \$24 million during FY 2019 to cover the costs associated with the Downtown Multi-Purpose Stadium Project, known locally as the Franklin Urban Sports & Entertainment (FUSE) District. All payments through maturity are displayed in the debt schedule below.

	Principal	Interest	Total
FY 2024	\$1,335,000	\$637,445	\$1,972,445
FY 2025	\$1,335,000	\$605,405	\$1,940,405
FY 2026	\$1,335,000	\$571,363	\$1,906,363
FY 2027	\$1,335,000	\$536,653	\$1,871,653
FY 2028	\$1,330,000	\$501,409	\$1,831,409
FY 2029	\$1,335,000	\$464,967	\$1,799,967
FY 2030	\$1,330,000	\$427,053	\$1,757,053
FY 2031	\$1,335,000	\$388,350	\$1,723,350
FY 2032	\$1,330,000	\$348,834	\$1,678,834
FY 2033	\$1,335,000	\$308,801	\$1,643,801
FY 2034	\$1,335,000	\$267,950	\$1,602,950
FY 2035	\$1,335,000	\$226,431	\$1,561,431
FY 2036	\$1,335,000	\$184,245	\$1,519,245
FY 2037	\$1,330,000	\$138,054	\$1,468,054
FY 2038	\$1,330,000	\$92,036	\$1,422,036
FY 2039	\$1,330,000	\$46,018	\$1,376,018
Total	\$21,330,000	\$5,745,010	\$27,075,010

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Debt Summary

General Fund

All outstanding debt in the General Fund is from the Series 2008A GO bonds, a FY 2020 installment financing agreement that refunded the 2010 Series A & B LOBs, the Series 2020 GO bonds issued through a refunding and the Series 2023 GO transportation bonds. The below debt schedule includes all payments through maturity.

	Principal	Interest	Total
FY 2024	\$3,627,778	\$1,713,788	\$5,341,566
FY 2025	\$3,610,340	\$1,704,459	\$5,314,799
FY 2026	\$3,585,903	\$1,588,973	\$5,174,876
FY 2027	\$3,557,465	\$1,473,838	\$5,031,303
FY 2028	\$3,525,465	\$1,359,106	\$4,884,571
FY 2029	\$3,381,313	\$1,244,811	\$4,626,124
FY 2030	\$3,350,156	\$1,135,508	\$4,485,664
FY 2031	\$3,317,719	\$1,026,692	\$4,344,410
FY 2032	\$1,696,000	\$930,609	\$2,626,609
FY 2033	\$1,696,844	\$847,012	\$2,543,855
FY 2034	\$1,660,000	\$763,400	\$2,423,400
FY 2035	\$1,660,000	\$680,400	\$2,340,400
FY 2036	\$1,660,000	\$597,400	\$2,257,400
FY 2037	\$1,660,000	\$514,400	\$2,174,400
FY 2038	\$1,660,000	\$431,400	\$2,091,400
FY 2039	\$1,660,000	\$348,400	\$2,008,400
FY 2040	\$1,660,000	\$265,400	\$1,925,400
FY 2041	\$1,660,000	\$199,000	\$1,859,000
FY 2042	\$1,660,000	\$132,600	\$1,792,600
FY 2043	\$1,655,000	\$66,200	\$1,721,200
Total	\$47,943,981	\$17,023,395	\$64,967,376

Vehicle/Equipment Replacement Fund

All outstanding debt in the Vehicle/Equipment Replacement Fund is from annual installment financing agreements with the proceeds being used to purchase vehicles and equipment. All loans are repaid over a 59-month period. The debt schedule on the next page includes the total outstanding for the following loans.

	Loan Amount	Interest Rate
FY 2019	\$2,955,000	3.008%
FY 2020	\$3,110,000	1.842%
FY 2021	\$3,360,000	0.880%
FY 2022 #1	\$3,220,000	0.778%
FY 2022 #2	\$5,860,000	1.380%

Debt Summary



	Principal	Interest	Total
FY 2024	\$3,426,757	\$109,776	\$3,536,533
FY 2025	\$2,822,676	\$66,521	\$2,889,197
FY 2026	\$2,180,788	\$36,527	\$2,217,315
FY 2027	\$1,532,083	\$13,063	\$1,545,146
Total	\$9,962,304	\$225,887	\$10,188,191

Gastonia Conference Center

All outstanding debt in the Gastonia Conference Center Fund is from the 2010 Series A & B LOBs that were refunded in FY 2020 with an installment financing agreement. While the City issued the debt for the Conference Center and makes the debt service payments, the City is reimbursed by the Gastonia Tourism Development Authority for this expenditure. The below debt schedule includes all payments through maturity.

	Principal	Interest	Total
FY 2024	\$537,938	\$95,643	\$633,580
FY 2025	\$547,375	\$86,713	\$634,088
FY 2026	\$556,813	\$77,626	\$634,439
FY 2027	\$566,250	\$68,383	\$634,633
FY 2028	\$566,250	\$58,983	\$625,233
FY 2029	\$575,688	\$49,584	\$625,271
FY 2030	\$589,844	\$40,027	\$629,871
FY 2031	\$599,281	\$30,236	\$629,517
FY 2032	\$604,000	\$20,288	\$624,288
FY 2033	\$618,156	\$10,261	\$628,418
Total	\$5,761,594	\$537,744	\$6,299,338

Electric Fund

All outstanding debt in the Electric Fund is from the Series 2008A GO bonds. The below debt schedule includes all payments through maturity.

	Principal	Interest	Total
FY 2024	\$47,285	\$9,221	\$56,506
FY 2025	\$47,285	\$7,424	\$54,709
FY 2026	\$47,285	\$5,603	\$52,888
FY 2027	\$47,285	\$3,759	\$51,044
FY 2028	\$47,285	\$1,891	\$49,176
Total	\$236,425	\$27,898	\$264,323

Debt Summary



Water & Sewer Stimulus Grant

All outstanding debt in the Water & Sewer Stimulus Grant Fund is from state loans. The below debt schedule includes all payments through maturity.

	Principal	Interest	Total
FY 2024	\$3,977	\$ -	\$3,977
FY 2025	\$3,977	\$ -	\$3,977
FY 2026	\$3,977	\$ -	\$3,977
FY 2027	\$3,977	\$ -	\$3,977
FY 2028	\$3,977	\$ -	\$3,977
FY 2029	\$3,977	\$ -	\$3,977
Total	\$23,862	\$ -	\$23,862

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Fund Balances

Fund balance equals the difference between a fund’s assets and liabilities. It will increase if actual revenues exceed actual expenditures in a fiscal year and the monies can be used in the future.

North Carolina law [NC G.S. 159-13(b)(16)] limits appropriation of fund balance. “Appropriated fund balance in a 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.”

Type of fund balance further restricts fund balance available for appropriation. They include:

- Non-spendable fund balance includes amounts that are not in a spendable form or are required to be maintained intact. Examples include inventory and prepaid items.
- Restricted fund balance is made up of amounts that are restricted to specific purposes externally imposed by creditors or law.
- Committed fund balance is comprised of amounts that can be used only for the specific purposes determined by a formal action from City Council. Unlike restricted fund balance, commitments can change, but require formal action to do so.
- Assigned fund balance is the portion of fund balance that the City intends to use for specific purposes, but are neither restricted or committed.
- Unassigned fund balance represents the portion of fund balance that has not been assigned to another fund or does not fall into any of the above categories.

Prior to August 2021, the Local Government Commission (LGC) recommended a minimum of at least eight percent (8%) of annual budgeted expenditures be maintained for unassigned fund balance for the General Fund. No guidance was provided for other funds.

The City adopted a more stringent *Unassigned Fund Balance Policy* on June 5, 2018 as mentioned in the Financial Policies and Practices section of this document. It established a goal for unassigned fund balance for the General Fund of twenty-five percent (25%) of budgeted expenditures and 30 days’ worth or approximately eight percent (8%) of budgeted expenditures for the enterprise funds.

Effective for FY 2021, the LGC updated their guidance to include groupings based upon total General Fund expenditures as shown below. There remains no guidance for other funds.

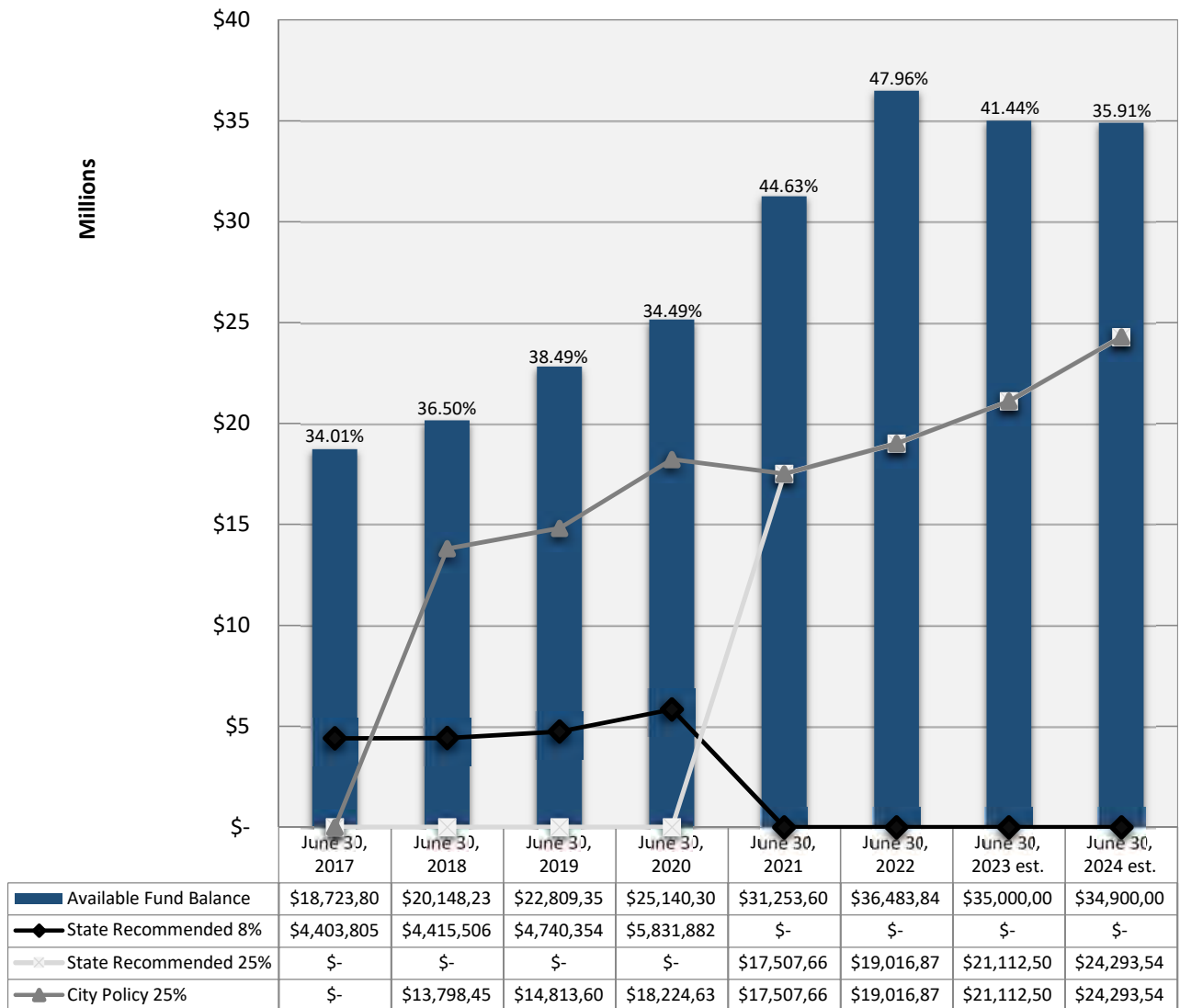
Total General Fund Expenditures	Minimum Available Fund Balance
Below \$100,000	100%
\$100,000 - \$999,999	71%
\$1,000,000 - \$9,999,999	34%
Above \$10,000,000	25%

Since the City previously adopted the *Unassigned Fund Balance Policy* that set a goal of 25% for the General Fund, no further action was required by the City to comply with the LGC’s update.

Fund Balances

General Fund

The City's General Fund has maintained an available fund balance well above the minimum percentages recommended by the LGC and the City's adopted policy as displayed in the chart below. For FY 2020 and prior, the LGC's recommendation was a minimum of 8%. Effective with FY 2021, the LGC recommendation is aligned with the City's policy of 25%. The City saw increases in available fund balance each year through FY 2022. However, this trend is projected to end in FY 2023. The FY 2024 estimate is based on the adopted budget, which did not include an appropriation of fund balance; although a decrease in available fund balance is projected. As the budget increases, the available fund balance calculation increases as well.

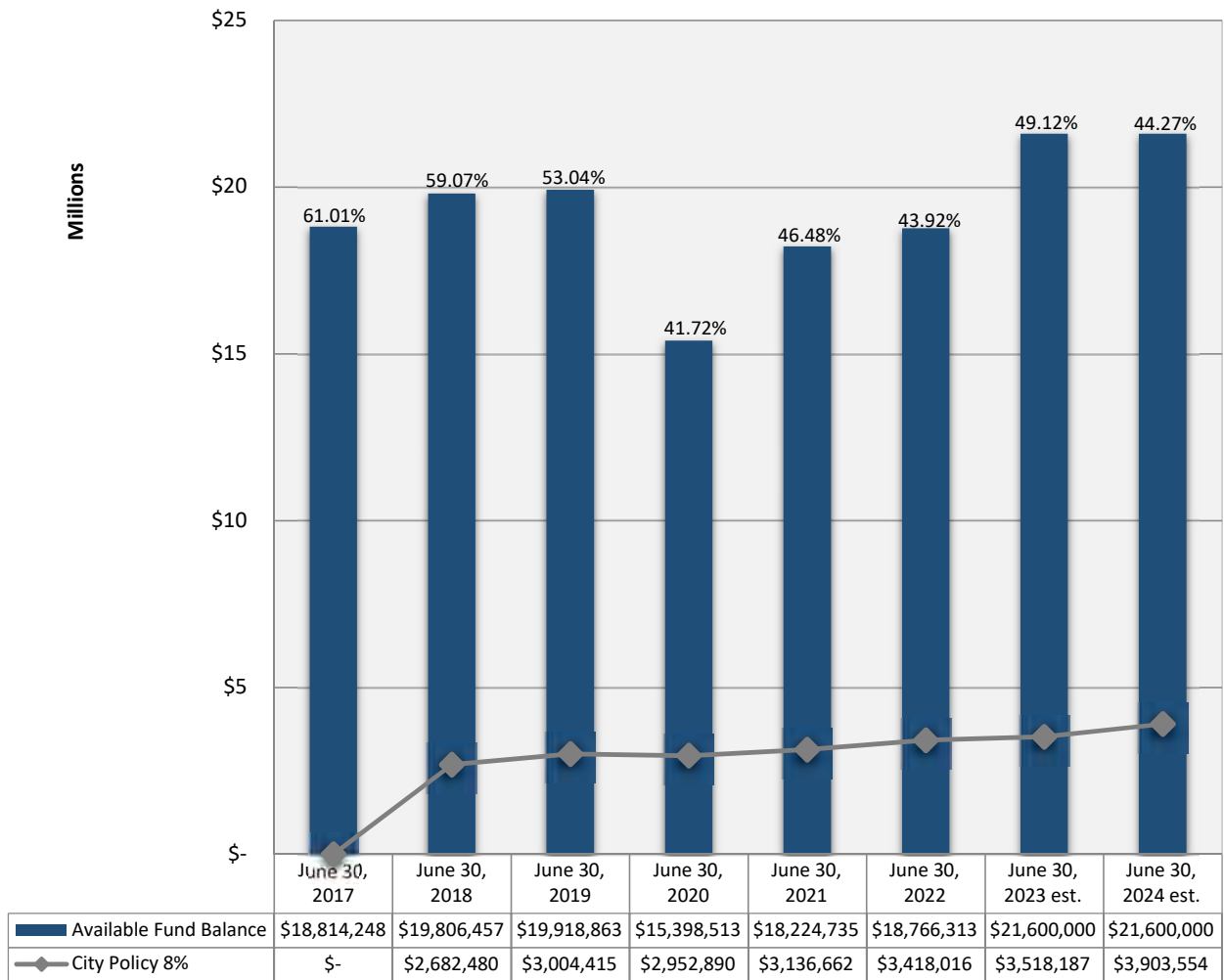


*Includes funds 110, 111, 112, 113, 114, 115, 119, 120, 170, 173, 174 and 176
 June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited*

Fund Balances

Water & Sewer Fund

The City has sustained an available Water & Sewer fund balance significantly above the Council adopted 8% that took effect in June 2018, as displayed in the chart below. A noteworthy decrease in available fund balance took place at the close of FY 2020 due to decreased revenues as a result of Covid-19, as well as increased transfers to Water & Sewer Capital Projects. However, the close of FY 2021 saw the trend of increasing fund balance return. Estimated fund balance is provided for FY 2023, as the exact available fund balance amount will not be known until the audit has been completed. The FY 2024 estimate uses budget and therefore, projects no change, but the estimate is well above the 8% minimum.



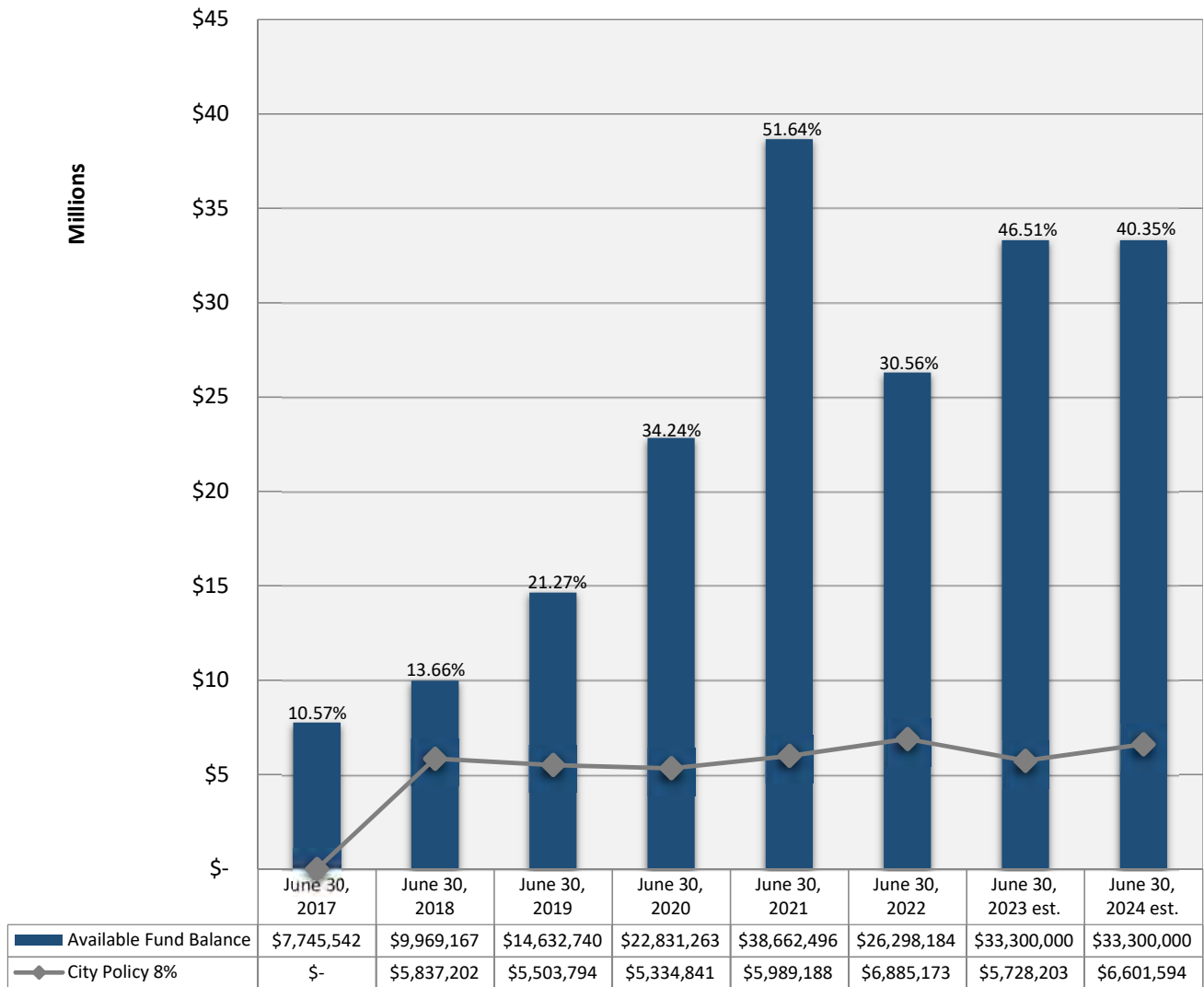
Includes funds 312, 330, 342 and 351

June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited

Fund Balances

Electric Fund

Since its adoption in FY 2018, the City has upheld the minimum 8% available fund balance in the Electric Fund as shown below. The fund balance decreased in FY 2022 due to the significant transfer to capital projects related to the construction of a new Municipal Operations Center (MOC), as well as the fact that the multi-million dollar credits received from ElectriCities the prior two years were not realized in FY 2022. Nevertheless, even with those major impacts, the fund is still estimated to be well over the 8% minimum once FY 2023 has been closed. The estimate for FY 2024 is based on budget revenues and expenditures and therefore, projects no increase or decrease in amount.



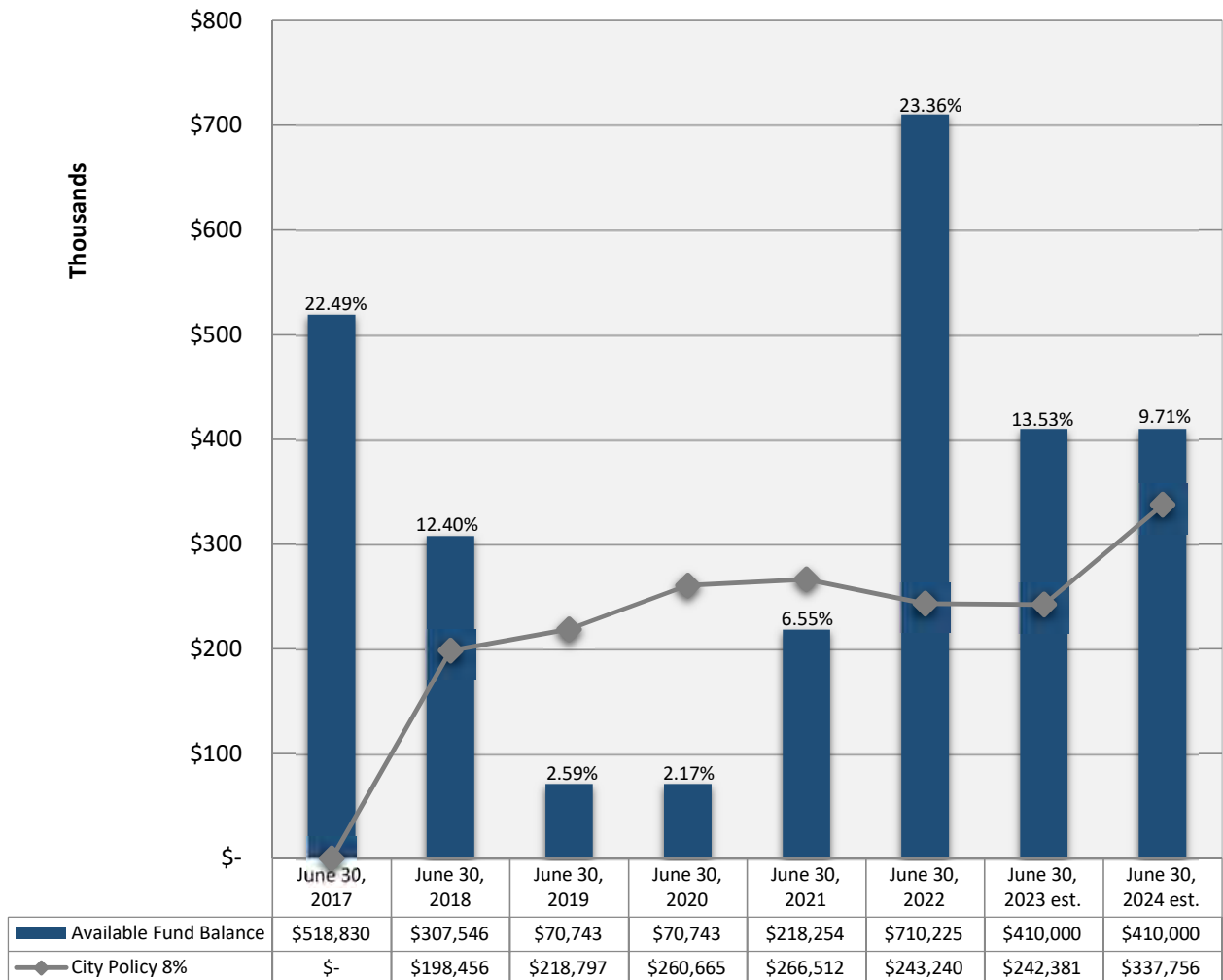
Includes funds 331,337 and 352

June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited

Fund Balances

Transit Fund

While the chart below shows that the City has not been compliant with the minimum 8% fund balance requirement since its adoption in FY 2018, it does not show the full picture for this fund. The vast majority of revenues for Transit are from reimbursable Federal Transit Administration (FTA) grant funds. Therefore, all available funding is not included in these fund balances because the City has not actually received the funds. FY 2023 available fund balance is estimated, since the year has not yet closed, but is expected to be above the minimum 8%. As of June 30, 2023, the City has approximately \$4.14 million available in FTA grant funding, \$112,995 remaining from the Coronavirus Aid, Relief and Economic Security (CARES) Act and \$741,326 in American Rescue Plan Act (ARPA) funding, which more than exceeds the 8% requirement and will carryover to the FY 2024 estimate. Budgeted revenues and expenditures are used to calculate the FY 2024 estimate. Therefore, no change in amount is shown.

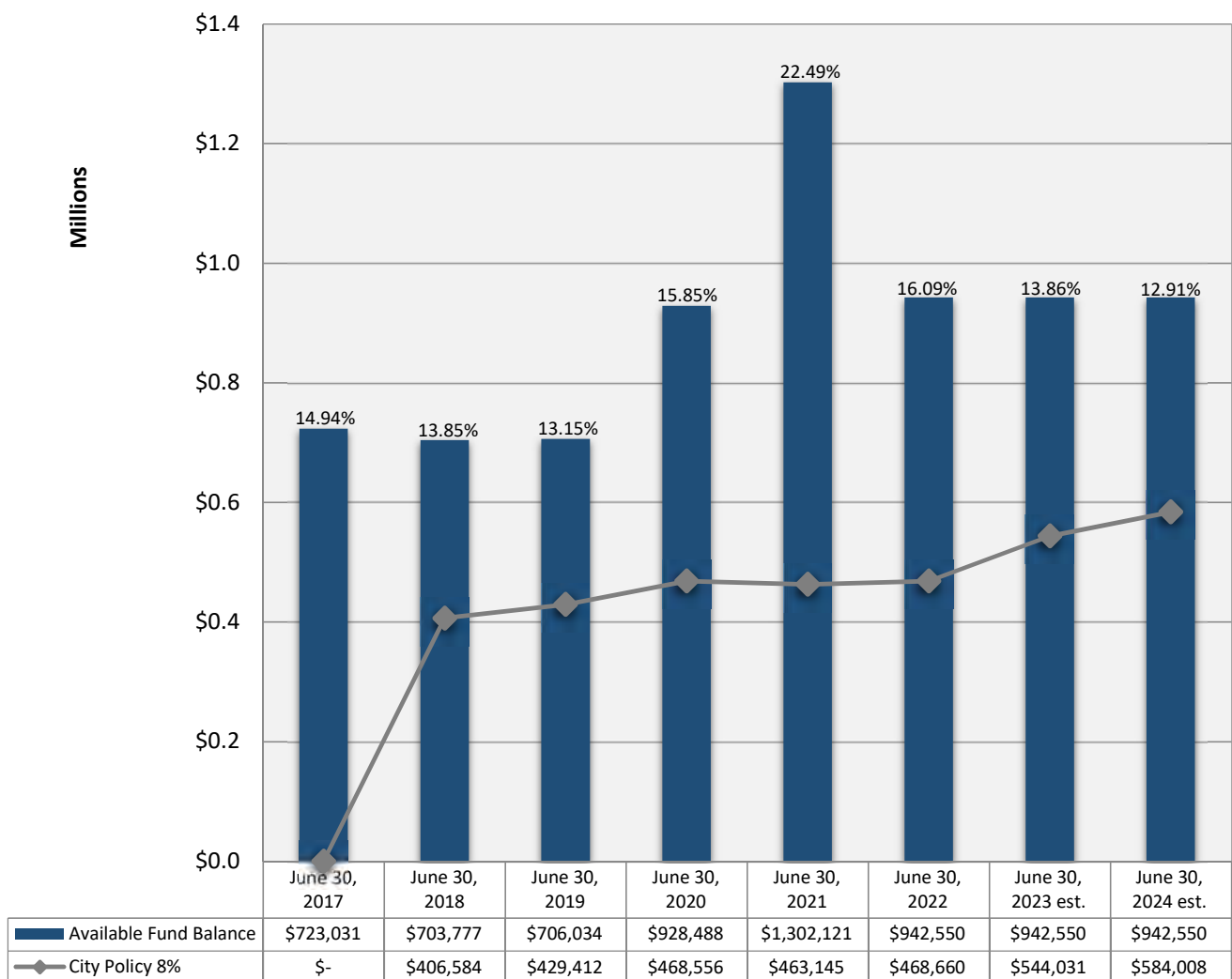


June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited

Fund Balances

Solid Waste Fund

The Solid Waste Fund has consistently sustained the 8% minimum fund balance requirement adopted by the City in FY 2018 as displayed in the chart below. FY 2021 ended the year with the largest change to fund balance amount as a result of a few things. Curbside recycling was ended during that year, resulting in decreased expenditures. In addition, revenues recognized exceeded both budget and prior year actuals for certain areas, such as bulky item pickup and yard waste cart sales. However, the FY 2022 fund balance decreased due to the use of fund balance in the amount of \$300,000 with that year’s adopted budget, for nine new positions created during that year, and all employees received mid-year salary increases effective January 1, 2022. The FY 2024 estimate uses budget and therefore, projects no change; although, the estimate is above the 8% minimum.

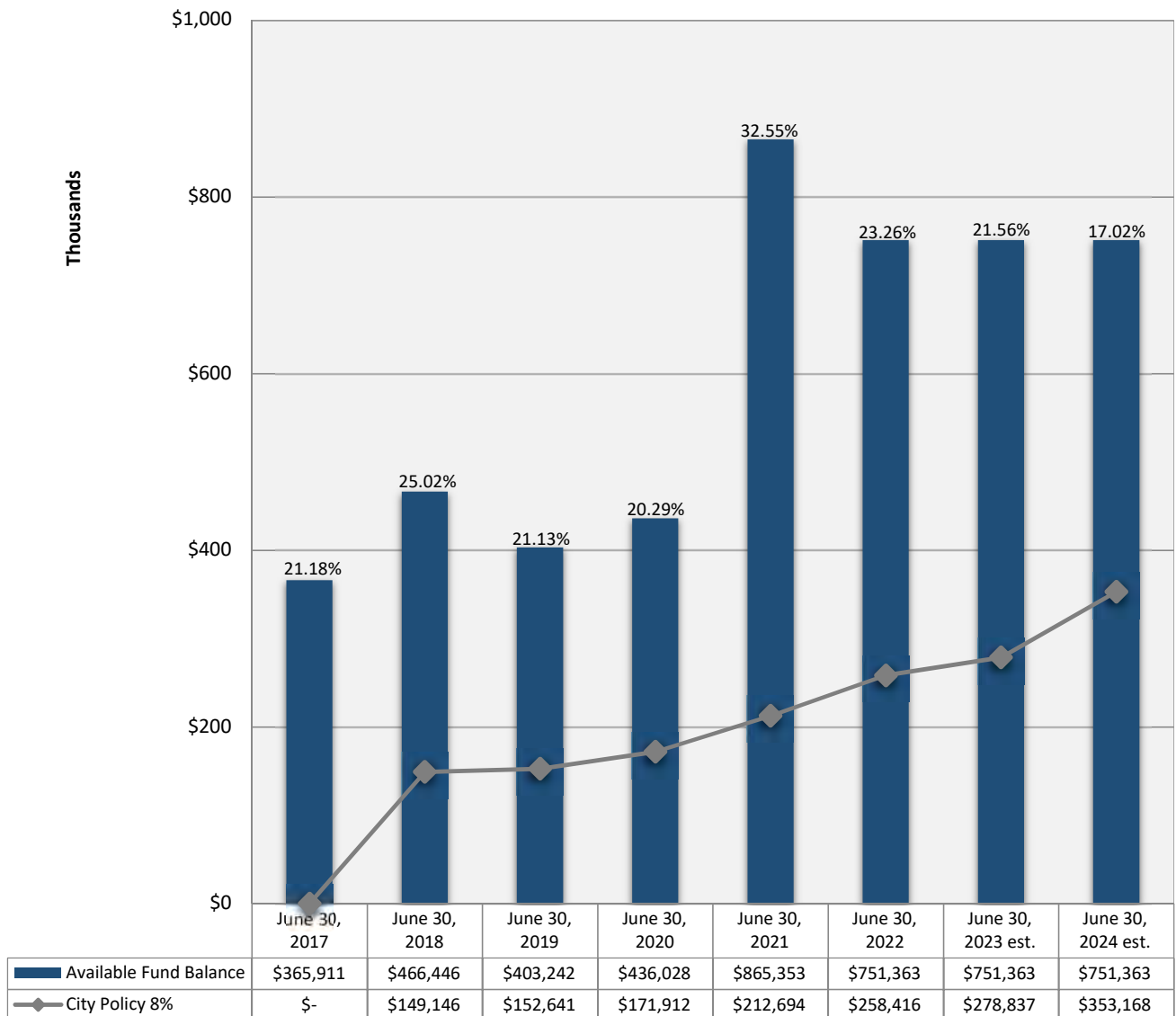


June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited

Fund Balances

Stormwater Fund

As indicated in the chart below, the Stormwater Fund has unfailingly abided by the 8% minimum fund balance required per the City’s adopted policy in FY 2018. Available fund balance has stayed well above this percentage and did not see significant fluctuations until FY 2021, when the amount almost doubled from prior year, primarily resulting from a rate increase of \$0.50 per equivalent residential unit (ERU). Some of these funds were utilized for equipment purchases; although, fund balance has remained well above the 8% minimum. The estimate for FY 2024 projects no increase or decrease in amount due to the fact that it is based upon budgeted revenues and expenditures.



June 30, 2023 estimate as of August 2, 2023 because FY 2023 has not yet been audited

Personnel Summary



Employees are the most significant asset of the City in its ability to serve the community. Therefore, personnel costs make up the largest expenditure category at 31.87% of the total FY 2024 budget.

The City's FY 2024 budget includes funding for a 4% across the board salary increase to take effect immediately at the start of the new fiscal year, along with an additional 1% increase upon successful completion of a career development program. The successful completion of this program will involve participation in certain activities including, one Diversity, Equity and Inclusion (DEI) event, one wellness activity and three additional job related activities. Because employee action will be required to earn this additional 1% increase, no one will be eligible to receive this amount until January 1, 2024, which is reflected in the funding budgeted.

In addition to salary and wage expenditures, the FY 2024 personnel budget is comprised of the following components:

- Employee medical, life and dental insurance coverages
- Retirement, FICA, Medicare and overtime
- A \$750 employer contribution to the Health Savings Account (HSA) for all employees covered by the City's Health Insurance Program
- A Holiday Bonus in the amount of 3.50% of salary, up to a maximum of \$350.00

Due to increasing needs of the City, 17 new full-time and two part-time positions are being added with the FY 2024 budget:

- Accounting Manager/Assistant Controller
- Computer Support Technician I
- Construction Inspector (GO bond funded position)
- Construction Project Coordinator (GO bond funded position)
- Customer Care Representative (4)
- Management Analyst
- Public Works Safety Training Coordinator
- Stormwater GIS Analyst
- Strategy & Performance Manager
- Traffic Signal System Liaison (part-time)
- Water & Sewer Facility Maintenance/Project Manager (part-time)
- Water Supply and Treatment Chief Operator (3)
- Watershed Manager
- Wastewater Treatment Plant Project Manager

Personnel Summary



Eight new positions were created throughout FY 2023 as needs arose and are listed below, but did not increase the City's position count due to eleven positions being eliminated as a result of building inspection and permitting services being consolidated with Gaston county effective August, 2022:

- Customer Care Supervisor
- Grant Writer
- Landscape Crew Chief
- Landscape Technician (2)
- Senior Planner
- Utility Locator
- Web Content Specialist

This budget includes funding for 952 full-time equivalent (FTE) positions. For most City positions, one (1) FTE equals 2,080 hours, based on a 40-hour work week and a 52-week work year. However, one (1) FTE for firefighters equals 2,756 hours per year. Funding for part-time positions is in the budget as well.

Part-time positions and over hires are not included in these counts, but funding for those positions is in the budget. In addition, frozen positions are not included in these numbers, but are not funded and therefore, do not impact the budget; although, they are authorized positions. Currently, the City maintains 12 frozen positions, which maintains the level from FY 2023.

The following tables are based on reporting department, rather than funding source.

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Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
City Management and Legal					
City Manager	3	3	3	3	3
Deputy City Manager	1	1	1	0	0
Assistant City Managers	2	2	2	3	3
City Attorney	3	3	3	3	3
Department Total	9	9	9	9	9

Deputy City Manager retired during FY 2023 which resulted in a reclassification of the position to Assistant City Manager

Communications & Marketing	3	3	3	3	3
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*Public Information Specialist was moved to Police during FY 2023
Web Content Specialist was added during FY 2023*

Community Services					
Community Development Administration	2	0	0	0	0
Housing & Neighborhoods	2	0	0	0	0
Keep Gastonia Beautiful	2	0	0	0	0
Neighborhood Programs	1	0	0	0	0
Sister Cities	1	0	0	0	0
Transit ADA Paratransit	4	0	0	0	0
Transit Administration	2	0	0	0	0
Transit Operation	12	0	0	0	0
Department Total	26	0	0	0	0

Reorganization during FY 2022 resulted in department being changed from Community Services to Housing & Community Engagement with Transit being moved to Public Works

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Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Development Services					
Building Support	11	12	12	1	1
Code Enforcement	4	4	4	4	4
Engineering	25	25	25	25	27
Transportation Planning	4	4	4	4	4
Department Total	44	45	45	34	36

Senior Permit Specialist was added during FY 2022
Building Codes Administrator was inactivated during FY 2023 due to the consolidation of building inspections and permitting services with Gaston County
Eight (8) Building Inspectors were inactivated during FY 2023 due to the consolidation of building inspections and permitting services with Gaston County
Senior Permit Specialist was inactivated during FY 2023 due to the consolidation of building inspections and permitting services with Gaston County
Permit Specialist was inactivated during FY 2023 due to the consolidation of building inspections and permitting services with Gaston County
Construction Project Coordinator (GO Bonds) was added with the FY 2024 adopted budget
Construction Inspector (GO Bonds) was added with the FY 2024 adopted budget

Diversity, Equity and Inclusion	1	1	1	1	1
Economic Development	3	3	3	3	3

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Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Financial Services					
Accounting	7	7	7	7	8
Accounts Receivable	7	7	7	7	7
Administration	3	3	3	3	3
American Rescue Plan Act	0	1	1	0	0
Budget	2	2	2	2	3
Customer Service	10	11	11	11	11
Meter Services	14	14	14	14	14
Parts Inventory	2	2	2	2	2
Process Improvement	0	0	0	1	1
Purchasing	3	3	3	3	3
Revenue Administration	2	2	2	3	3
Warehouse	2	2	2	2	2
Department Total	52	54	54	55	57

American Rescue Plan Act (ARPA) Grant Administrator was during FY 2022

Customer Service Support Specialist was added during FY 2022

Internal Auditor was changed to Process Improvement Manager and moved to Financial Services during FY 2023

American Rescue Plan Act (ARPA) Grant Administrator was inactivated in FY 2023

Grants Writer was added during FY 2023

Accounting Manager/Assistant Controller was added with the FY 2024 adopted budget

Strategy & Performance Manager was added with the FY 2024 adopted budget

Fire					
Administration	4	4	4	4	4
Fire Prevention	6	6	6	6	6
Operations	132	132	132	132	132
Training	1	2	2	2	2
Department Total	143	144	144	144	144

Logistics Captain was added during FY 2022

Human Resources	8	9	9	9	9
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Employee Development and Engagement Manager was added during FY 2022

Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Housing & Community Engagement					
Community Development Administration	0	2	2	2	2
Housing & Neighborhoods	0	2	2	2	2
Neighborhood Programs	0	1	1	1	1
Keep Gastonia Beautiful	0	2	2	2	2
Sister Cities	0	1	1	1	1
Department Total	0	8	8	8	8

Reorganization during FY 2022 resulted in department being changed from Community Services to Housing & Community Engagement

Internal Audit	0	1	1	0	0
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Internal Auditor was added during FY 2022

Internal Auditor was changed to Process Improvement Manager and moved to Financial Services during FY 2023

Parks and Recreation					
Administration	4	4	4	4	4
Adult Recreation Center	2	2	2	2	2
Athletics	7	9	9	9	9
Cemeteries	5	5	5	5	5
Downtown Cleaning	2	2	2	2	2
Erwin Community Center	3	3	3	3	3
Landscape Maintenance	6	6	6	6	6
Landscape/Maint. & Development	13	16	16	16	16
Linwood Springs	0	0	0	3	3
Martha Rivers Park	4	4	4	4	4
Phillips Community Center	3	3	3	3	3
Rankin Lake	1	1	1	1	1
Roland Bradley Community Center	3	3	3	3	3
T. Jeffers Community Center	3	3	3	3	3
Department Total	56	61	61	64	64

Two (2) Recreation Attendants were added during FY 2022

Three (3) Landscape Technicians were added during FY 2022

Crew Chief was added during FY 2023

Two (2) Landscape Technicians were added during FY 2023

Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Police					
ABC Enforcement	1	1	1	1	1
Administration	5	5	5	6	6
Field Services	131	132	132	132	132
Investigations	40	42	42	42	42
Police Records Bureau	13	13	13	13	13
Problem Analysis Research Center (PARC)	3	3	3	3	4
Support Services	8	8	8	8	8
Department Total	201	204	204	205	206

Homelessness Coordinator was added during FY 2022 ¹¹²

Police Quartermaster was added during FY 2022

Property and Evidence Custodian was added during FY 2022

Public Information Specialist was moved from Communications & Marketing during FY 2023

Management Analyst was added with the FY 2024 adopted budget

Planning	8	8	8	9	9
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Senior Planner was added during FY 2023

Public Utilities

Electric Administration	9	9	9	9	9
Electric Line Construction	8	11	11	11	11
Electric Line Maintenance	5	5	5	5	5
Electric Service	10	10	10	10	10
Electric Street Lights	3	3	3	3	3
Electric Substations	4	4	4	4	4
Electric Underground Construction	4	4	4	4	4
Sewage Treatment	43	43	43	43	44
Sewer Line Maintenance	25	25	25	25	25
Utility Locator	2	2	2	3	3
Water & Sewer Administration	4	4	4	4	4
Water & Sewer Customer Service	3	3	3	3	3
Water & Sewer Facility Maintenance	13	13	13	13	13
Water Line Maintenance	21	21	21	21	21
Water Supply & Treatment	21	21	21	21	24
Department Total	175	178	178	179	183

Three (3) Electric Line Technicians were added during FY 2022

Utility Locator was added during FY 2023

Wastewater Treatment Plant Project Manager was added with the FY 2024 adopted budget

Three (3) Water Supply & Treatment Chief Operators were added with the FY 2024 adopted budget

Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Public Works					
Building & Grounds	14	16	16	16	16
Equipment Services	16	16	16	16	16
Powell Bill	30	30	30	30	30
Refuse Collection	22	49	49	49	49
Refuse Recycle	1	0	0	0	0
Refuse Yard Waste	17	0	0	0	0
Solid Waste Administration	4	4	4	4	4
Stormwater Utilities - Admin	3	3	3	3	5
Stormwater Utilities - Operations	5	5	5	5	5
Street Supervision	2	2	2	2	3
Traffic Services	8	8	8	8	8
Transit - ADA Paratransit	0	4	4	4	4
Transit Administration	0	3	3	3	3
Transit Maintenance	4	4	4	4	4
Transit Operations	0	12	12	12	12
Water & Sewer Street Maintenance	5	5	5	5	5
Department Total	131	161	161	161	164

Two (2) Building Maintenance Technicians were added during FY 2022

Six (6) Refuse Collectors were added during FY 2022

Three (3) Senior Motor Equipment Operators were added during FY 2022

Administrative Support/Purchasing Assistant was added during FY 2022

Reorganization during FY 2022 resulted in Transit (18 positions) being moved from Community Services to Public Works; Transit maintenance already reported to Public Works

Stormwater GIS Analyst was added with the FY 2024 adopted budget

Watershed Manager was added with the FY 2024 adopted budget

Public Works Safety Training Coordinator was added with the FY 2024 adopted budget

Schiele Museum					
Administration	3	3	3	3	3
Collections/Research	2	2	2	2	2
Education	6	6	6	6	6
Exhibits	2	2	2	2	2
Operations	4	4	4	4	4
Programs	1	1	1	1	1
Department Total	18	18	18	18	18

Personnel Summary



Department	FY 2022		FY 2023		FY 2024
	Adopted	Amended	Adopted	Amended	Adopted
Technology Services					
Administration	1	1	1	1	1
CIS Applications	4	4	4	4	4
Computer Support	5	5	5	5	6
Core Server/Domain Support	2	2	2	2	2
Customer Care Center	0	0	0	1	5
Data Processing	3	3	4	4	4
Database Administration	2	2	2	2	2
GIS Administration	3	3	3	3	3
M.I.S.	3	3	3	3	3
Radio Communications	4	4	3	3	3
Support Administration	3	4	4	4	4
Telephone Communications	1	1	1	1	1
Department Total	31	32	32	33	38

IT Security Analyst was added during FY 2022

Business Systems Analyst was added with the FY 2023 adopted budget

Radio Communications Service Coordinator was inactivated with the FY 2023 adopted budget

Customer Care Supervisor was added during FY 2023

Computer Support Technician was added with the FY 2024 adopted budget

Four (4) Customer Care Representatives were added with the FY 2024 adopted budget

TOTAL	909	939	939	935	952
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Governmental Funds



Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in the governmental funds.

General Fund (110)

This is the general operating fund for the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, other taxes and licenses, state-shared revenues, sales and services and transfers from the enterprise funds. The primary expenditures are for public safety, public works, cultural and recreation, economic and physical development and general government services.

American Rescue Plan Act (111)

This fund is used to account for the City's portion of the American Rescue Plan Act (ARPA) funding. In March 2021, the United States government passed a \$1.88 trillion ARPA, providing relief for previous and future expenditures related to the Covid-19 pandemic. Of that \$1.88 trillion, \$350 billion was appropriated for state and local governments in fiscal recovery funds, including \$5.3 billion to the State of North Carolina, \$2.034 billion to North Carolina counties and \$1.3 billion to North Carolina municipalities. The City of Gastonia was awarded a total of \$15,661,923 with half being received in May 2021 and the other half received in June 2022. These funds can only be spent for eligible uses including, (1) to respond to the public health emergency or its negative economic impacts; (2) provide premium pay to eligible employees for essential work up to \$13 per hour; (3) to address revenue reductions; and (4) infrastructure investments in water, sewer or broadband.

FUSE Facility Operations (112)

This fund is used to account for the financial costs related to the Franklin Urban Sports & Entertainment (FUSE) District that includes the City's newly constructed, 5,000-seat multi-use sports and entertainment facility, CaroMont Health Park, that opened in spring 2021 and is home to the Gastonia Honey Hunters, an Atlantic League of Professional Baseball team. In addition, the facility will host other sports, such as soccer and lacrosse, as well as concerts, festivals and other events.

Webb Project (113)

This fund is used to account for debt service for the Webb project. In 2010, the City received funding from a \$500,000 United States Housing and Urban Development (HUD) loan that helped renovate the old Webb Theatre in downtown Gastonia and was paid off in FY 2019. The theater was a long running movie house that opened in 1927 and was designed by architect, Hugh White. The building contains 8,000 square feet split among two levels and can seat approximately 175 patrons. The building is currently used as a restaurant, Webb Custom Kitchen.

Conference Center Operations (114)

This fund is used to account for financial costs related to the Gastonia Conference Center. The conference center is a state-of-the-art facility owned by the City and managed by a hospitality firm. The conference center is a 30,000 square-foot, two-story technologically advanced and sustainably built facility that will accommodate over 450 meeting attendees and 300 for a seated, banquet function. It features ten separate, purpose-built and distraction-free meeting rooms, event spaces and a 5,100 square-foot ballroom.

Governmental Funds



Solid Waste Disposal Tax (115)

This fund is used to record receipts from the Solid Waste Disposal Tax and expenditures, when necessary. A Solid Waste Disposal Tax is imposed on the disposal of municipal solid waste, as well as construction and demolition debris in a landfill permitted under North Carolina General Statute Article 9 of Chapter 130A and on the transfer of such waste and debris to a transfer station permitted under the same article for disposal outside this state. Effective July 1, 2008, tax at the rate \$2.00 per ton is imposed on waste and debris received from third parties and on the waste and debris disposed of by the owners or operators of qualifying landfills or transfer stations.

State Grants (116)

This fund is used to account for allocations received from the North Carolina General Assembly annual budget that was passed in November 2021. The funds were earmarked for specific purposes including \$250,000 for the City's municipal airport, \$1.5 million for the FUSE Stadium District, \$1.85 million for the Catawba Creek Greenway, \$4.425 million for wastewater outfalls, \$5.579 million for the Supervisory Control and Data Acquisition System (SCADA), \$8 million for smart meters and \$25,000 as a miscellaneous grant.

Technology Support (119)

This fund is used to account for the 5% technology fees charged for all building and zoning permits. The revenues are used to enhance technology services and support throughout the City and its Departments.

Building Services (120)

This fund is used to account for the receipt of building permit fees. Any construction, repair or alterations of a structure require the individual or company to obtain a permit before work should be started. North Carolina General Statutes require these fees collected by the City must be used for the support and activities of building inspections and expenditures are therefore, recorded in this fund also.

This fund will no longer be utilized due to the consolidation of the City's building permit program and staffing with Gaston County.

Powell Bill (170)

This fund is used to account for the City's revenue from the State's motor fuel tax levied per North Carolina General Statute (G.S.) 105-449.80. These funds are distributed to municipalities twice per year – half on or before October 1 and the remainder on or before January 1.

Per G.S. 136-413.3, this funding is to be used "primarily for the resurfacing of streets within the corporate limits of the municipality but may also be used for the purposes of maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of the municipality or for meeting the municipality's proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways, or sidewalks." It may not be used for on- or off-street parking, street lighting, traffic police or thoroughfare planning.

Governmental Funds



Federal Asset Forfeiture (173)

This fund is used to record receipts from the federal government for the sale of confiscated assets. The funds are part of equitable sharing, which refers to a United State program in which the proceeds of liquidated, seized assets are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with federal agents.

State Asset Forfeiture (174)

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

Local Law Enforcement Block Grant (176)

This fund is used to account for the funds received from the United States Department of Justice for block grants and other Police grants. The Local Law Enforcement Block Grant provides local governments with funds to finance projects that will reduce crime and improve public safety.

The following pages include narratives on those funds adopting a FY 2024 budget only, rather than all Governmental Funds of the City.

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General Fund



The General Fund is the general operating fund for the City. It is used to account for all financial resources and expenditures except those required to be accounted for in another fund. Primary functions of the General Fund include:

- Public Safety
- General Government
- Cultural/Recreation
- Debt Service

MAJOR SOURCES OF REVENUE

Ad Valorem Tax = \$47,224,000

Ad Valorem, otherwise known as property tax, is comprised of real property (land, building and other improvements to land), personal property (business equipment, vehicles, etc.) and public service (utility) companies. Several factors influence the City's ad valorem tax revenues. First is the tax base, which is the total value of the aforementioned components: real and personal property, as well as public service companies.

For real property valuation, a system report indicates the value of the taxable real property as of the annual listing date, which is January 1. This number is the most dependable component of the estimate because most appraisal work has been completed at that time and the only significant variable is pending real property appeals. By identifying the total value of property under appeal, it is possible to account for the worst case scenario. In most years, even the total value under appeal is insignificant, but this number tends to increase in reappraisal or "reval" years. North Carolina requires reappraisals to be done at least every eight years, but a county has the authority to choose a different cycle, as long as it is no more than eight years. Gaston County is on a four-year cycle and underwent reappraisals in 2023. For the Fiscal Year 2024 budget, real property values are estimated to be at \$9.5 billion.

The January 1 listing date is also used to determine personal property valuations. The system valuation report identifies the value of the tax listings that have been keyed by the County at the time the report is generated. The listing deadline for personal property may be extended to April 15, but the County's tax office makes a firm effort to key the majority of listings by May 1, especially as it relates to the largest accounts. However, there are some listings that are filed late, which increases the total personal property valuation. Personal property values for the Fiscal Year 2024 budget are estimated to be \$753 million.

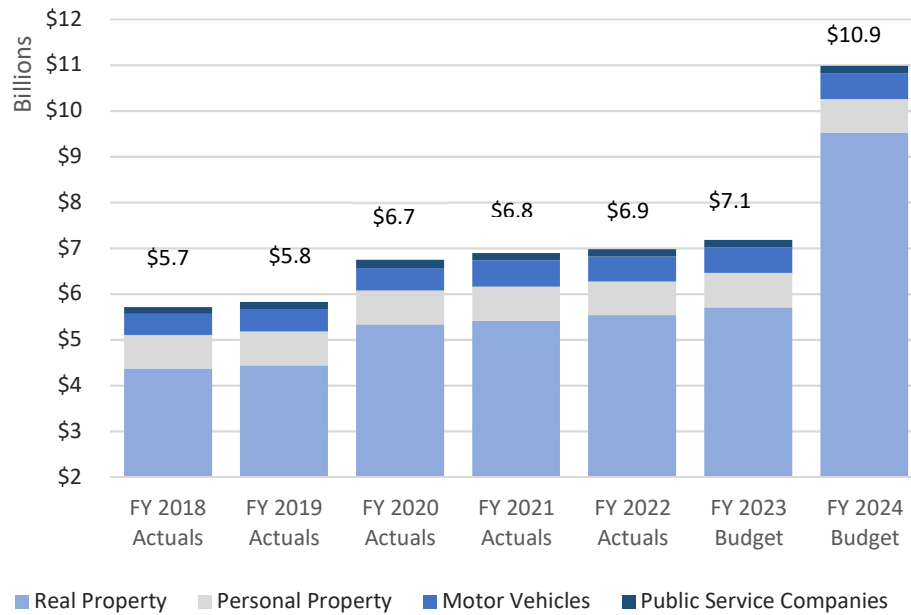
While vehicles are considered personal property, they are subject to different tax rules. The taxation of these items is linked to the registration and renewal process, meaning due dates are spread throughout the year. Therefore, the City uses the most recent information available when estimating motor vehicle values for the budget year, which is \$563 million for Fiscal Year 2024.

The public service company valuations are provided by the North Carolina Department of Revenue. Unfortunately, the actual numbers for each year are not provided until September, which is after the budget has been adopted. As such, prior year numbers are used for this valuation in the tax base. These numbers tend to stay relatively static each year, but significant changes are always a possibility. The Fiscal Year 2024 budget estimates public services company valuations at \$156 million.

General Fund

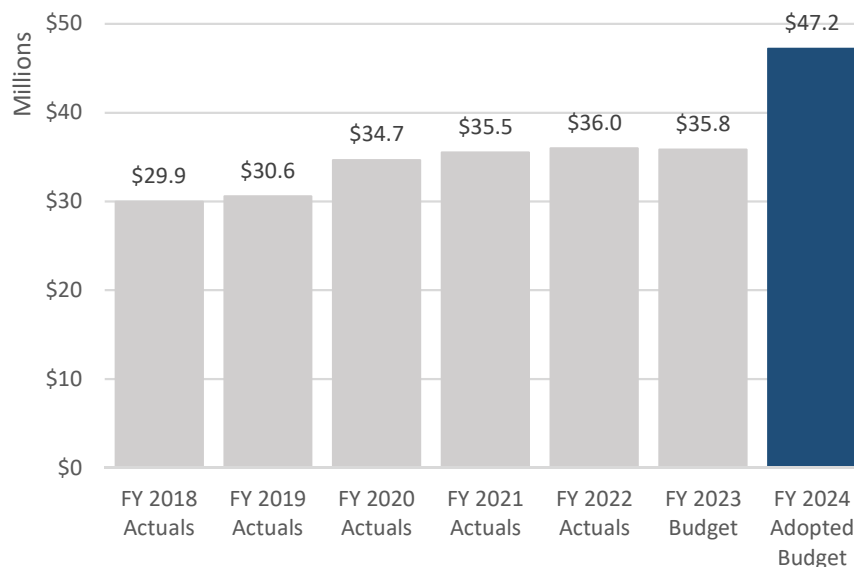


Total tax base for Fiscal Year 2024 is estimated at \$10.9 billion as displayed in the chart below:



FY 2023 estimate uses Tax Year 2022 TR-2 numbers, with the exception of motor vehicles that uses the most recent information available. Tax Year 2023 TR-2 numbers will not be available until January 2024. FY 2024 estimate uses the actual real property valuation calculated from the 2023 re-evaluation.

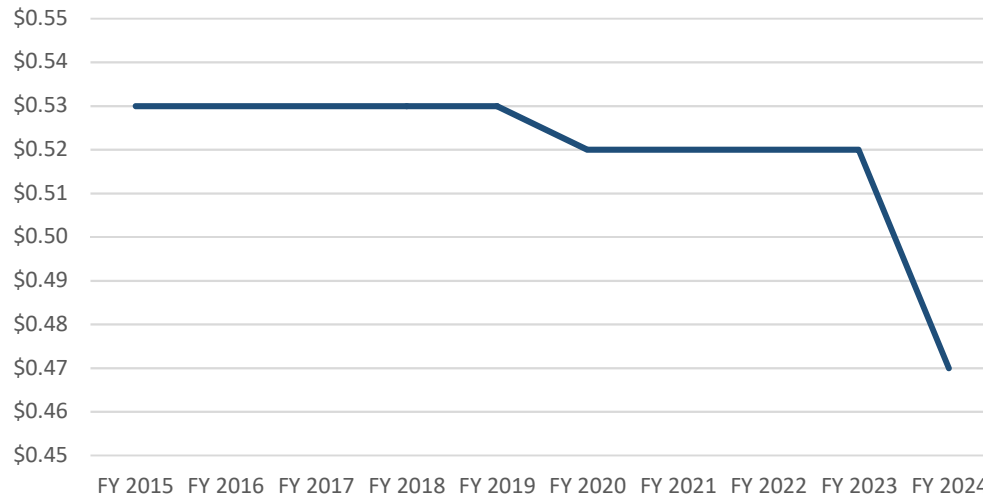
The anticipated tax collection rate is another element in defining the City’s property tax revenues. This collection percentage is restricted by G.S. 159-13(b) (6). The estimated collection rate for budget purposes is not allowed to exceed the prior fiscal year’s actual rate, with some adjustments allowed for motor vehicle property tax collection. The anticipated tax collection rate for Fiscal Year 2024 is 99.21%.



General Fund

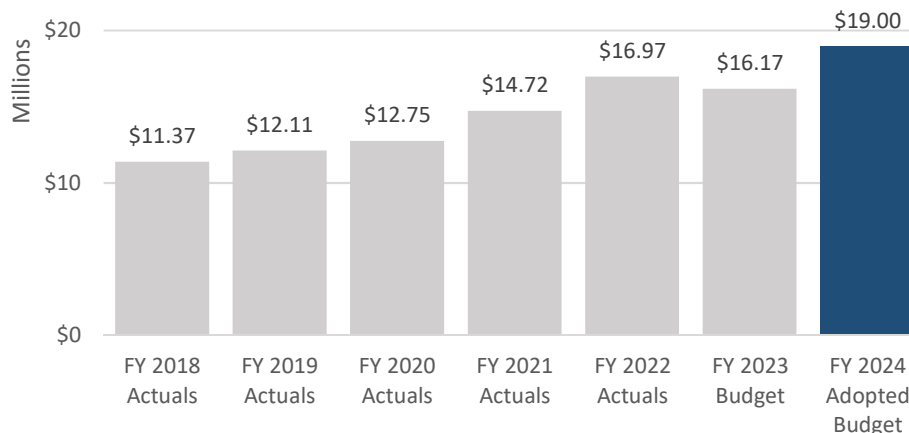


The tax rate is the final factor in determining budgeted property tax revenues. The tax rate for Fiscal Year 2024 will decrease from 52 cents to 47 cents per \$100 of valuation.



Sales Tax = \$19,000,000

The sales tax rate in the City of Gastonia is 7.00%, which includes the State’s sales and use tax rate of 4.75%. Each county levies an additional 2% local sales tax, made up of the Article 39 one cent tax, originally levied in 1971, the Article 40 half-cent tax, originally levied in 1983, and the Article 42 half-cent tax, originally levied in 1986. Counties are allowed to charge an additional .25 percent tax with voter approval. During the 2018 elections, voters approved this tax rate increase to help pay for a \$250 million bond referendum with the money going towards school projects. These taxes are collected by the State and then distributed to the counties and municipalities. Prior to Fiscal Year 2005, Gaston County’s revenue was distributed between the county and municipalities based on population. After this point in time, Gaston County opted to distribute sales tax revenues using the ad valorem method, in which the proceeds are distributed based on relative property tax levies.

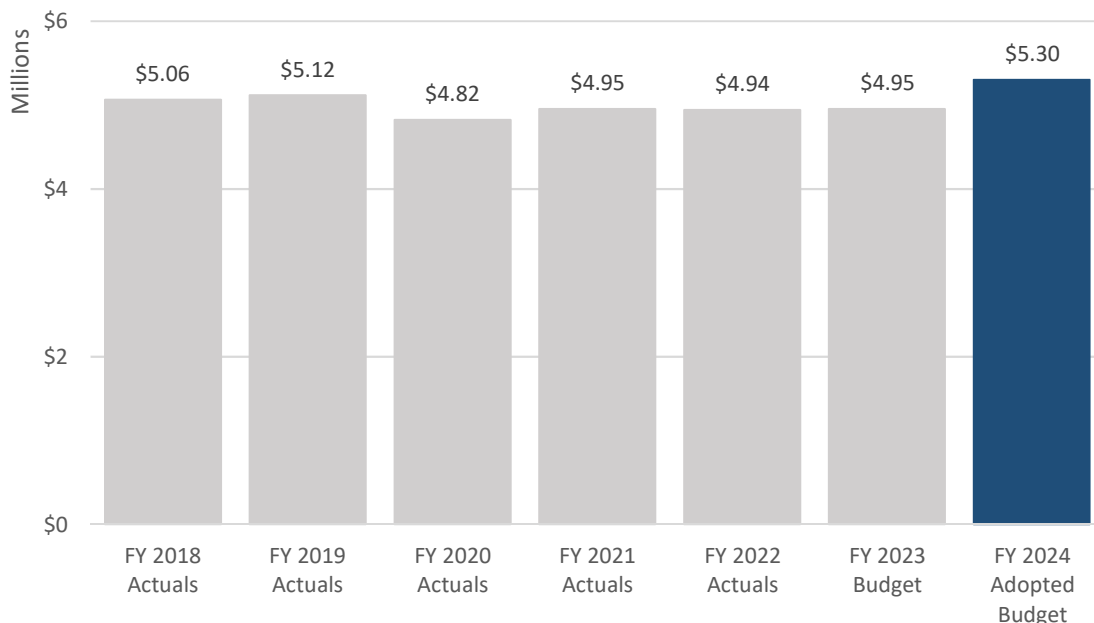


General Fund

Utility Sales Taxes = \$5,304,000

Utility Sales Taxes are comprised of four separate taxes that are imposed by the North Carolina Department of Revenue, which then distributes the revenues to the individual municipalities quarterly.

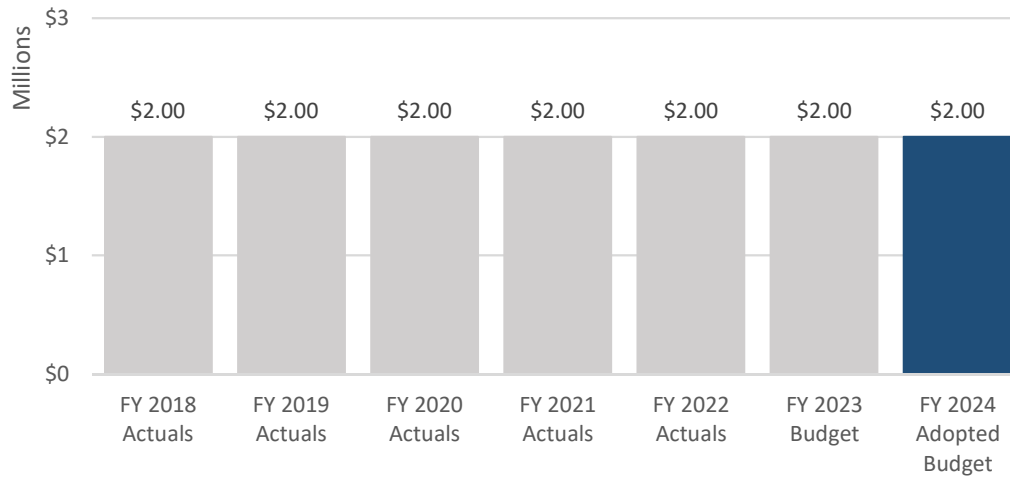
1. Electricity Sales Tax = \$3,930,000
 - A tax rate of 7% is imposed on electric utility sales. The Department then distributes 44% of the net proceeds to the municipalities. This percentage was chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015).
2. Piped Natural Gas Sales = \$543,000
 - A tax rate of 7% is imposed on piped natural gas sales. The Department then distributes 20% of the net proceeds to the municipalities. This percentage was chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015).
3. Telecommunications Sales Tax = \$372,000
 - The sales tax rate on gross receipts of telecommunications services is the total of the State’s sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State then distributes 18.7% minus \$2,620,948 (per General Statute 105-164.44) to the municipalities.
4. Local Video Programming Tax = \$459,000
 - Video Programming Tax replaced a prior revenue stream, Cable Franchise Tax, in 2007. All counties and municipalities now receive 7.7% of the net proceeds of tax revenue on telecommunications services, 23.6% of the net proceeds of taxes collected on video programming services, and 37.1% of the net proceeds of tax revenue on direct-to-home satellite services.



General Fund

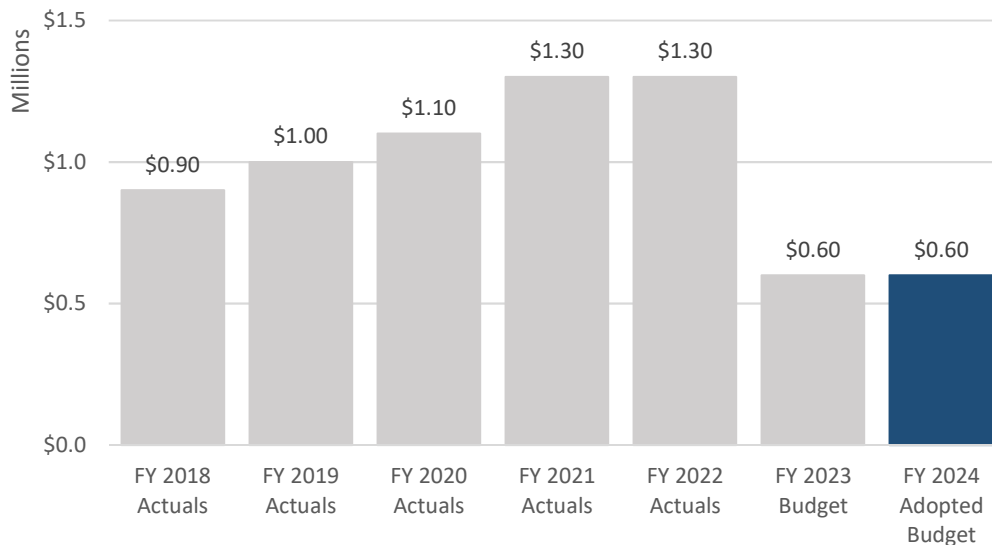
Transfer from Electric Fund = \$2,000,000

Per General Statute 159B-39(c), a municipality is authorized to transfer electric funds to other funds. However, the amount is not to exceed the greater of three percent (3%) of the gross capital assets of the electric system at the end of the preceding fiscal year or five percent (5%) of the gross annual revenues of the electric system for the preceding fiscal year. The City maintains an annual transfer of \$2 million to ensure neither threshold is exceeded.



ABC Net Revenues = \$600,000

North Carolina General Statute 18B-805(e) requires the City of Gastonia Board of Alcoholic Beverage Control (ABC Board) to distribute its surpluses, after all other state mandated distributions, to the City's General Fund. Since the full surplus amount is unknown until the ABC Board has completed its annual audit, the City budgets only for quarterly disbursements of \$150,000. The remaining surplus is received by the City on an annual basis.

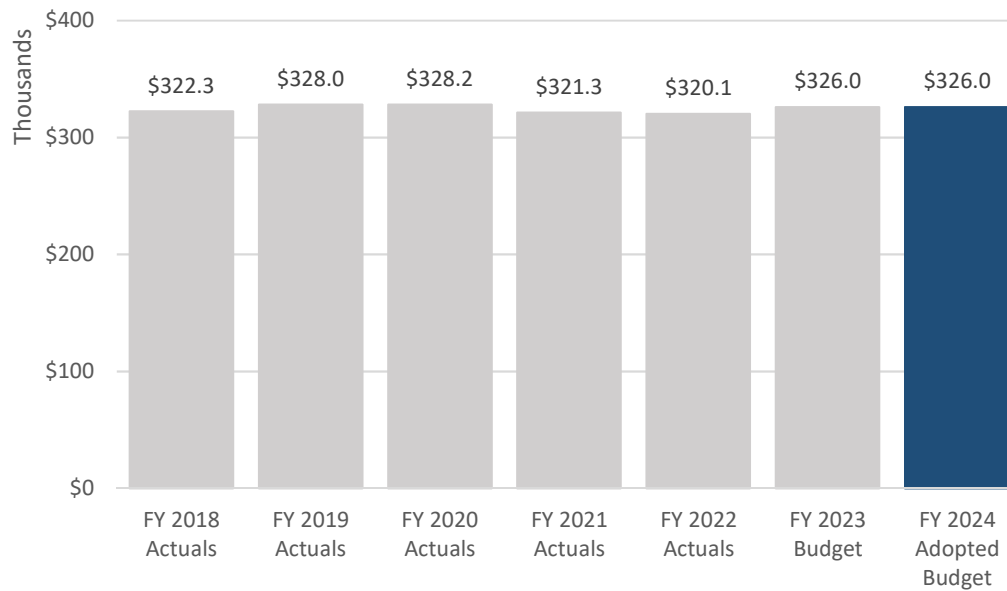


General Fund



Beer and Wine Tax = \$326,000

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



The Budget Summary on the next page encompasses the General Fund as a whole, while the subsequent pages are broken out by department.

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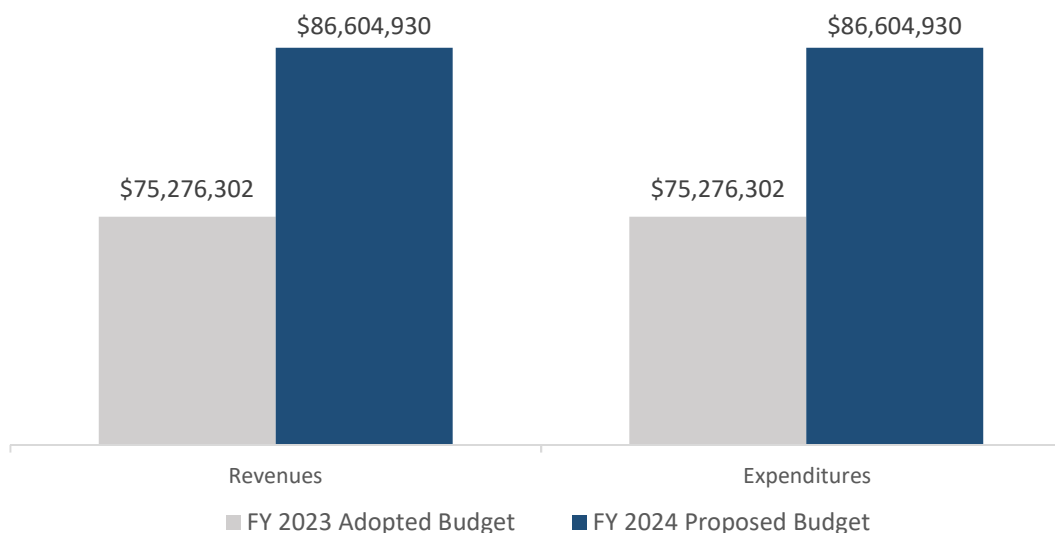
General Fund



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$39,801,234	\$39,584,256	\$39,584,256	\$51,214,121	29.38%
Fees	\$4,603,435	\$4,612,675	\$4,820,175	\$5,094,030	10.44%
Investment Earnings	\$73,243	\$11,000	\$611,000	\$902,000	8100.00%
Non-recurring Grants	\$42,124	\$80,750	\$87,220	\$94,528	17.06%
Operating Grants	\$370,613	\$509,658	\$509,658	\$558,901	9.66%
Other Revenues	\$3,657,273	\$1,739,723	\$3,039,659	\$1,783,856	2.54%
Sales Tax	\$19,515,770	\$18,697,390	\$18,697,390	\$19,000,000	1.62%
State Transfers	\$5,548,276	\$5,554,000	\$5,554,000	\$5,905,000	6.32%
Appropriated Fund Balance	\$0	\$1,986,850	\$9,045,970	\$0	-100.00%
Transfers In	\$2,884,612	\$2,500,000	\$2,500,000	\$2,052,494	-17.90%
Total Revenues	\$76,496,579	\$75,276,302	\$84,449,328	\$86,604,930	15.05%

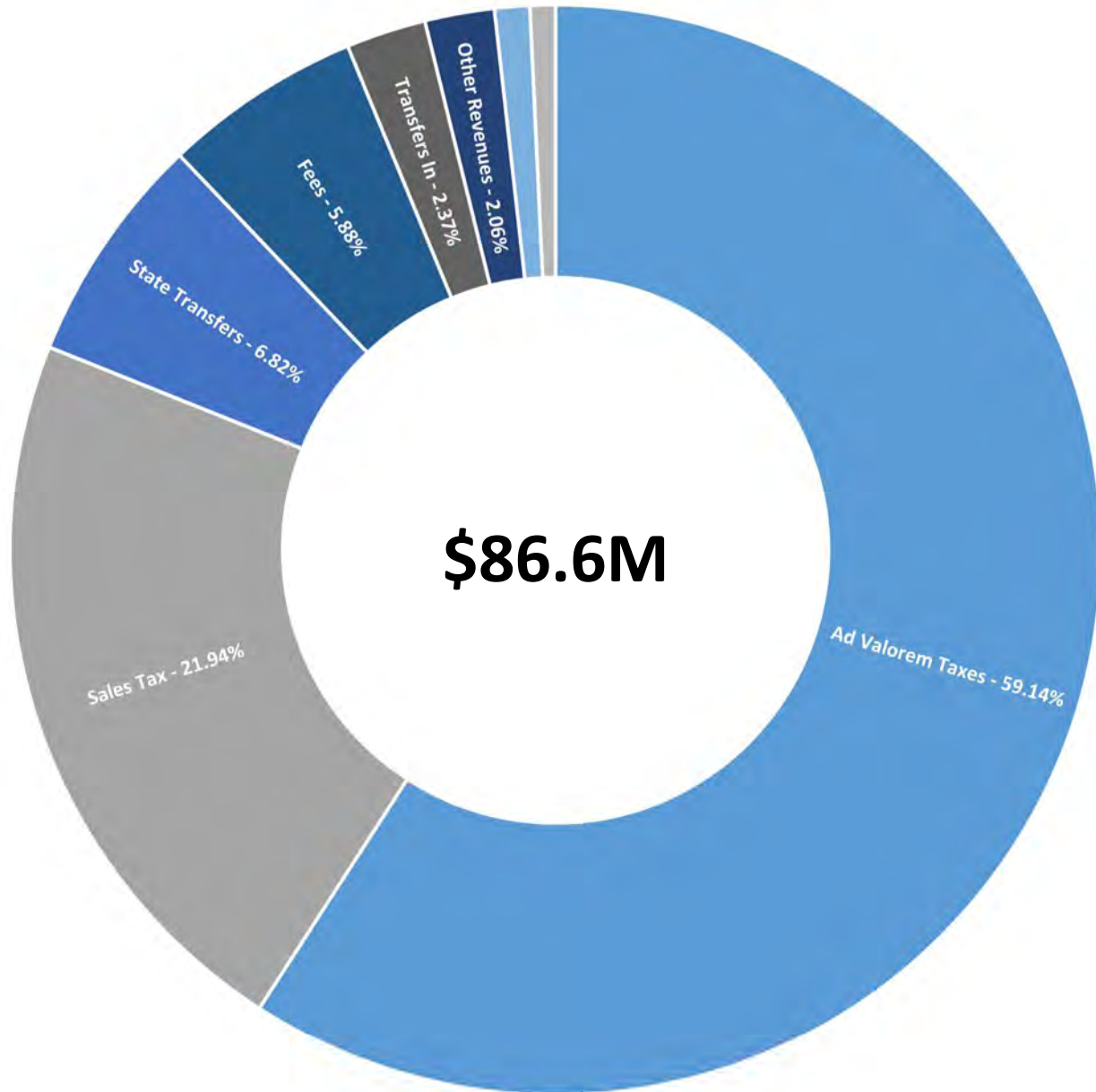
Personnel Costs	\$52,928,534	\$57,770,392	\$58,152,788	\$62,789,749	8.69%
Contracted Services	\$2,241,852	\$2,303,611	\$2,602,231	\$2,811,571	22.05%
Debt Service	\$3,087,039	\$2,430,539	\$2,706,882	\$5,448,003	124.15%
Equipment Lease & Utilities	\$2,796,105	\$3,136,933	\$4,247,904	\$2,681,929	-14.50%
Equipment/Capital Outlay	\$519,653	\$167,000	\$2,302,963	\$101,324	-39.33%
Maintenance	\$2,193,879	\$1,728,700	\$2,358,298	\$2,057,904	19.04%
Operational Support	\$9,491,610	\$9,536,282	\$9,934,863	\$11,952,759	25.34%
Purchases - Resale	\$73,374	\$105,100	\$116,900	\$139,750	32.97%
Travel/Training	\$241,957	\$371,235	\$376,187	\$499,766	34.62%
Reimbursement of Services	(\$9,970,446)	(\$8,773,238)	(\$8,889,093)	(\$9,806,966)	11.78%
Transfers Out	\$10,007,142	\$6,499,748	\$10,539,405	\$7,929,141	21.99%
Total Expenditures	\$73,610,699	\$75,276,302	\$84,449,328	\$86,604,930	15.05%



General Fund



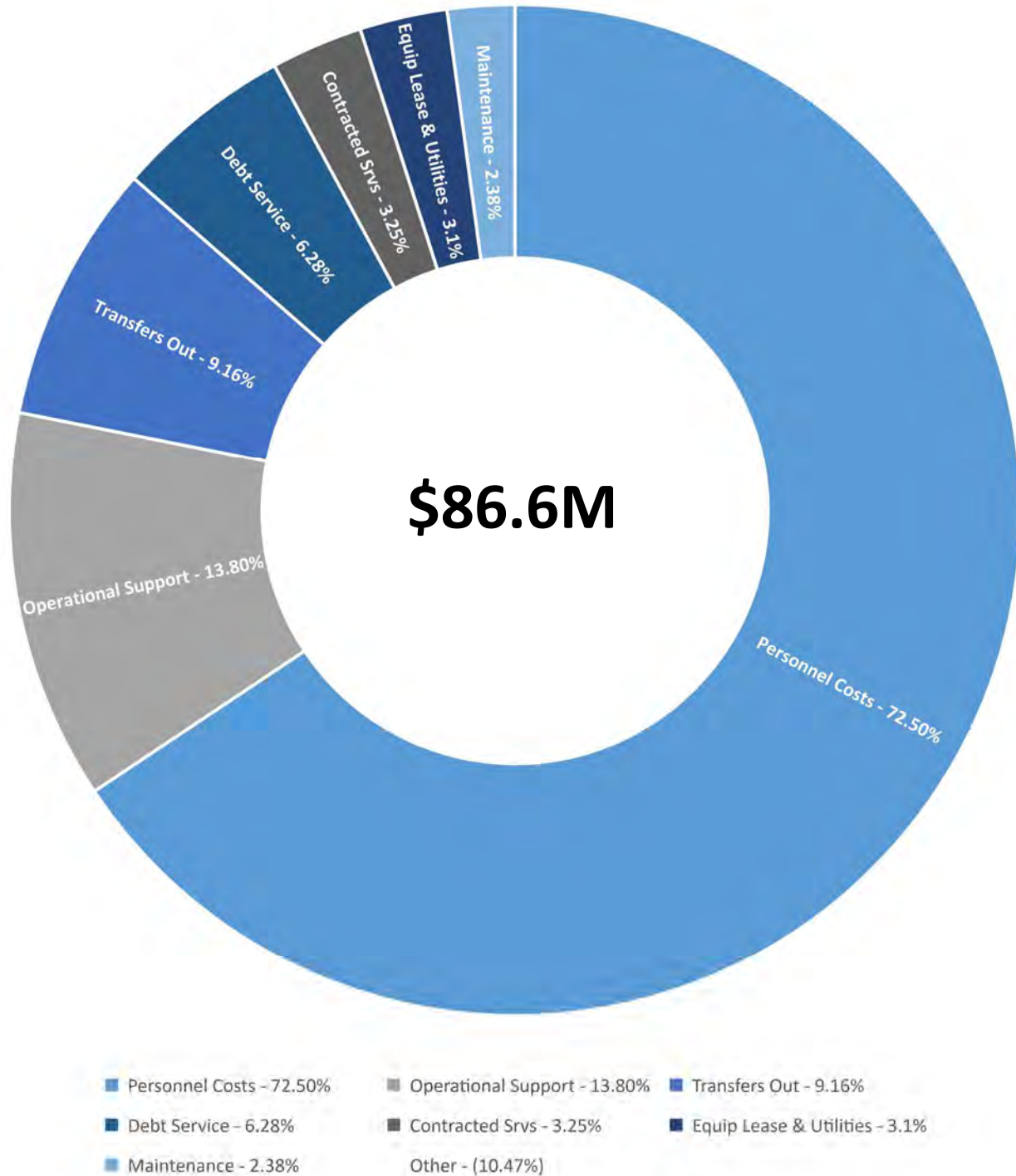
REVENUES



- Ad Valorem Taxes - 59.14%
- Sales Tax - 21.94%
- State Transfers - 6.82%
- Fees - 5.88%
- Transfers In - 2.37%
- Other Revenues - 2.06%
- Investment Earnings - 1.04%
- Other - .75%

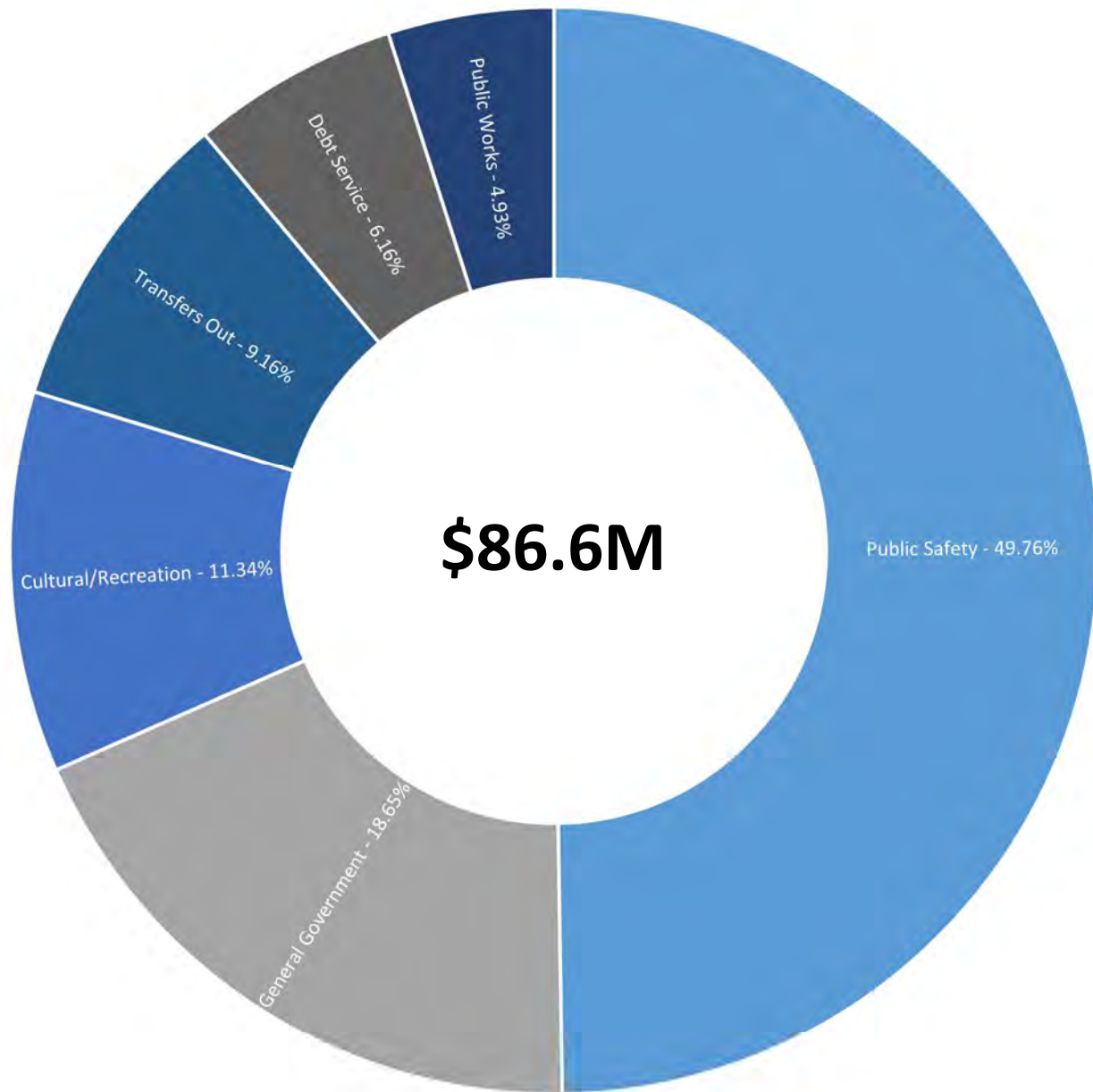
Revenue types totaling less than 1% of total budget have been combined into "Other"

EXPENDITURES BY TYPE



Expenditure types totaling less than 1% of total budget, along with Reimbursements for Services that are a reduction in the calculation of total budget, have been combined into "Other"

EXPENDITURES BY FUNCTION



- Public Safety - 49.76%
- General Government - 18.65%
- Cultural/Recreation - 11.34%
- Transfers Out - 9.16%
- Debt Service - 6.16%
- Public Works - 4.93%

Mayor & Council



Mission Statement

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

Department Summary

Mayor and Council is the City's governing body and is comprised of the Mayor and six council members, all of whom are elected by registered voters of the City of Gastonia. This group approves and adopts the annual financial budget, sets the property tax rate and all fees, and passes all ordinances, rules and regulations of the City. In addition, the City Manager, City Attorney and City Clerk are all appointed by the Mayor and Council.

Departmental Divisions and Responsibilities

- Provide municipal government leadership that is open, responsive and inclusive for all citizens
- Ensure that the City is financially responsible by maintaining adequate fund balances

FY 2023 Major Accomplishments

- No property tax rate increase
- Eight new positions were created throughout FY 2023 as needs arose, but did not increase the City's position count due to eleven positions being eliminated as a result of building inspection and permitting services being consolidated with Gaston county effective August, 2022

FY 2024 Budget Highlights

- Decreased property tax rate by 0.05¢
- Approved 4% pay increase for all City staff with the eligibility to receive an additional 1% effective January 1, 2024 for successfully completing career development requirements
- No City program eliminated
- Increased annual educational reimbursement per qualified and approved employee from \$1,000 to \$2,000

Goals

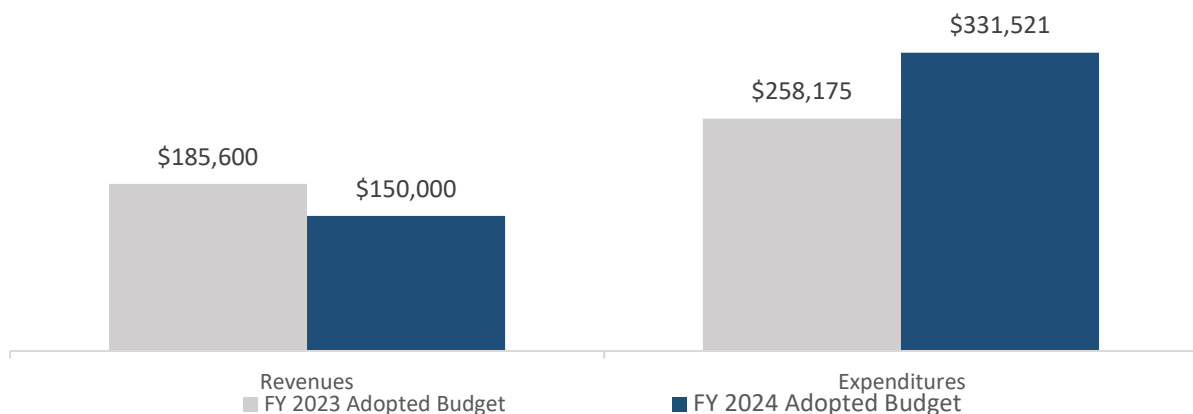
- Promote public trust, transparency and confidence in the future of the City of Gastonia
- Ensure delivery of excellent customer care in all City programs and services
- Expand economic development in the City to grow the tax base and employment
- Increase the proactive marketing and communications of the City to all citizens and employees
- Work cooperatively with the private sector and other local governments

Objectives

- Authorize adequate funding for the basic operations of the City and for City facilities and equipment
- Ensure competitive compensation is provided for employees
- Limit fee increases to amounts necessary to provide acceptable City services
- Maintain the City’s existing infrastructure and also expand infrastructure to promote economic development
- Fund capital projects that enhance the City of Gastonia
- Make improvements to neighborhoods and commercial areas throughout the City as funds are available
- Look for opportunities to reduce the costs of municipal operations and to grow our local economy

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Operating Grants	\$49,739	\$0	\$0	\$0	0.00%
Other Revenues	\$216,571	\$185,600	\$185,600	\$150,000	-19.18%
Total Revenues	\$266,310	\$185,600	\$185,600	\$150,000	-19.18%
Personnel Costs	\$145,766	\$161,500	\$161,500	\$161,500	0.00%
Contracted Services	\$57,657	\$67,190	\$120,461	\$70,850	5.45%
Equipment/Capital Outlay	\$0	\$0	\$10,000	\$0	0.00%
Operational Support	\$247,623	\$180,116	\$200,829	\$300,212	66.68%
Maintenance	\$0	\$0	\$1,533	\$0	0.00%
Travel/Training	\$9,250	\$12,500	\$13,783	\$12,500	0.00%
Reimbursement of Services	(\$167,353)	(\$163,131)	(\$163,131)	(\$213,541)	30.90%
Total Expenditures	\$292,943	\$258,175	\$344,975	\$331,521	28.41%



Mission Statement

To provide leadership and supervision to the City staff necessary for the cost-effective delivery of public services.

Department Summary

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

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

Departmental Divisions and Responsibilities

- Provide municipal government management that is open, responsive and inclusive for all citizens
- Maintain close communications with all department heads and staff
- Regularly attend applicable meetings to solicit input on management issues
- Provide feedback to improving operational effectiveness and efficiencies
- Administer any fiscal measures instituted in response to economic conditions and changes instituted by the State and Federal governments
- Coordinate revision for City Council consideration to the various City codes, ordinances and policies, as needed

FY 2023 Major Accomplishments

- No property tax rate increase
- Eight new positions were created throughout FY 2023 as needs arose, but did not increase the City's position count due to eleven positions being eliminated as a result of building inspection and permitting services being consolidated with Gaston county effective August, 2022

FY 2024 Budget Highlights

- Decreased property tax rate by 0.05¢
- Recommended increasing educational reimbursement to \$2,000 annually per qualified and approved employee
- Recommended 4% pay increase for all City staff with the eligibility to receive an additional 1% effective January 1, 2024 for successfully completing career development requirements
- Recommended the implementation of a Customer Care Center to improve customer experience

Goals

- Avoid a property tax increase
- Maintain adequate fund balances
- Encourage excellent customer service through effective and efficient programs and projects
- Provide adequate funding for City facilities and equipment
- Endorse competitive compensation for employees
- Maximize the potential of all employees
- Maintain the City's existing infrastructure and expand the City's infrastructure to promote economic development and align with the City's strategic plan
- Fund capital projects that enhance the City of Gastonia
- Look for opportunities to reduce the cost of municipal operations and work with City staff to identify increased efficiencies in operations
- Limit fee increases to amounts necessary to provide acceptable services
- Ensure the City is a safe place to live and work by reducing crime and fear of crime and to protect lives and property of all citizens
- Remain informed in County, State and Federal regulation changes and funding opportunities that could affect and/or benefit the City
- Maintain an open line of communication with all City staff, elected officials and citizens to provide the highest level of service at the most reasonable cost possible
- Review and provide recommendations and implement an updated strategic plan

Objectives

- Simplify regulations and municipal processes to ease the burden for customers and to achieve internal efficiencies
- Focus on revitalizing the Center City through strategic investments utilizing major investments, new business recruitment and redevelopment opportunities
- Complete budgeted improvements to municipal buildings and infrastructure
- Concentrate Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, speeding and illegal drugs
- Develop effective funding strategies for infrastructure maintenance, replacement and expansion that can prove equitable to tax and fee payers
- Economic development initiative that identifies key commercial, industrial and office properties that are available for development city-wide
- Refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources
- Expand Water & Sewer capital projects to address projected growth and development
- Implement and support programs and process that add value to employees and enable them to contribute at optimum levels, leading to improved employee relations, empowerment, equity, wellness, safety and retention
- Provide support, guidance and direction to department managers to ensure goals and objectives of their respective areas are accomplished
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities

City Management

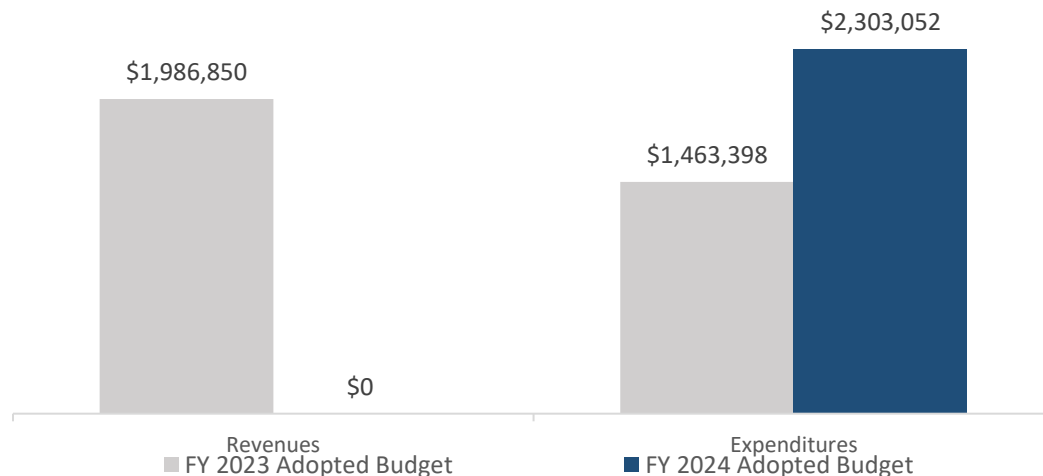


- Focus on customer service initiatives and efforts; assist customers in being successful in quality business endeavors
- Coordination of various special project initiatives:
 - Commercial, office, industrial and small business initiatives in the area of economic development to create jobs and encourage private sector investment
 - Evaluation of employee compensation issues as related to job performance/merit-based systems
 - Continue major project(s) implementation and five-year capital planning initiatives
- Work with Electricities to provide the most affordable and reliable electric service to customers

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$3,875	\$0	\$0	\$0	0.00%
Other Revenues	\$425,718	\$0	\$50,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$1,986,850	\$9,045,970	\$0	-100.00%
Total Revenues	\$429,593	\$1,986,850	\$9,095,970	\$0	-100.00%

Personnel Costs	\$1,154,394	\$1,234,743	\$1,306,812	\$1,240,895	0.50%
Contracted Services	\$28	\$4,800	\$4,680	\$4,550	-5.21%
Debt Service	\$40,355	\$0	\$41,903	\$41,835	100.00%
Equipment Lease & Utilities	\$441,244	\$20,940	\$73,496	\$18,420	-12.03%
Equipment/Capital Outlay	\$10,070	\$0	\$42,125	\$0	0.00%
Maintenance	\$71,067	\$0	\$57,708	\$0	0.00%
Operational Support	\$58,264	\$648,301	\$136,751	\$1,450,516	123.74%
Travel/Training	\$37,776	\$35,895	\$36,663	\$37,225	3.71%
Reimbursement of Services	(\$789,978)	(\$481,281)	(\$481,281)	(\$490,389)	1.89%
Total Expenditures	\$1,023,220	\$1,463,398	\$1,218,857	\$2,303,052	57.38%



Mission Statement

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

Departmental Summary

The City Attorney's office continues to perform legal research and offers advisory opinions and responds to requests from Council and City staff to draft or review contracts, ordinances, resolutions, and other legal documents. We continue to provide quality legal services to seven members of City Council, 15 City Departments, and over 800 city employees with a goal of reducing the City's exposure to liabilities.

Departmental Divisions and Responsibilities

- Provide legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees in their official capacities and provide training in proper legal procedures and changing laws
- Represent the City, its officials and employees in claims lodged against them in their official capacities
- Provide legal opinions to city officials and employees on city-related matters
- Draft or review all ordinances and resolutions adopted by City Council
- Review or draft contracts, leases, deeds, and other legal documents pertaining to the City

FY 2024 Major Accomplishments

- Involved in numerous Economic Development Agreements including YMCA property (Franklin Yards), revisions to the FUSE operating agreement, the Foundry project with LMG, Rustin Building on Main Ave, 212 W. Main Avenue, Gateway 85 project, Flint Mills
- Drafted, reviewed or assisted with the negotiation of over 200 contracts
- Performed 140 title searches, drafted 150 easement deeds and conducted five street closings and 18 annexations
- Drafted Arts Committee guidelines and documents for grant process
- Assist with drafting Social District Ordinance and Maintenance Plan
- Advice, research and defense of several high profile claims against the City this year

FY 2025 Budget Highlights

- Continued focus on many economic development projects and related negotiations especially as relates to the FUSE DISTRICT
- Continued defense of several high profile lawsuits
- Continued focus on addressing homelessness issue and related court cases
- Draft and negotiate contracts for all City Departments
- Title searches for utility projects and Code Enforcement

City Attorney

- Negotiate acquisitions for City utility and infrastructure projects
- Housing Code, Zoning Code, nuisance cases, and Finance collections
- Research and advice on personnel issues, including disciplinary actions

Goals

- Continued emphasis on economic development advice and negotiations
- Keep City Council and Management advised as to the status of pending legal claims and liability exposures facing the City
- Provide legal guidance to City policymakers on all levels as to contracts, purchasing, zoning, collections, code enforcement, public safety, and human resource issues

Objectives

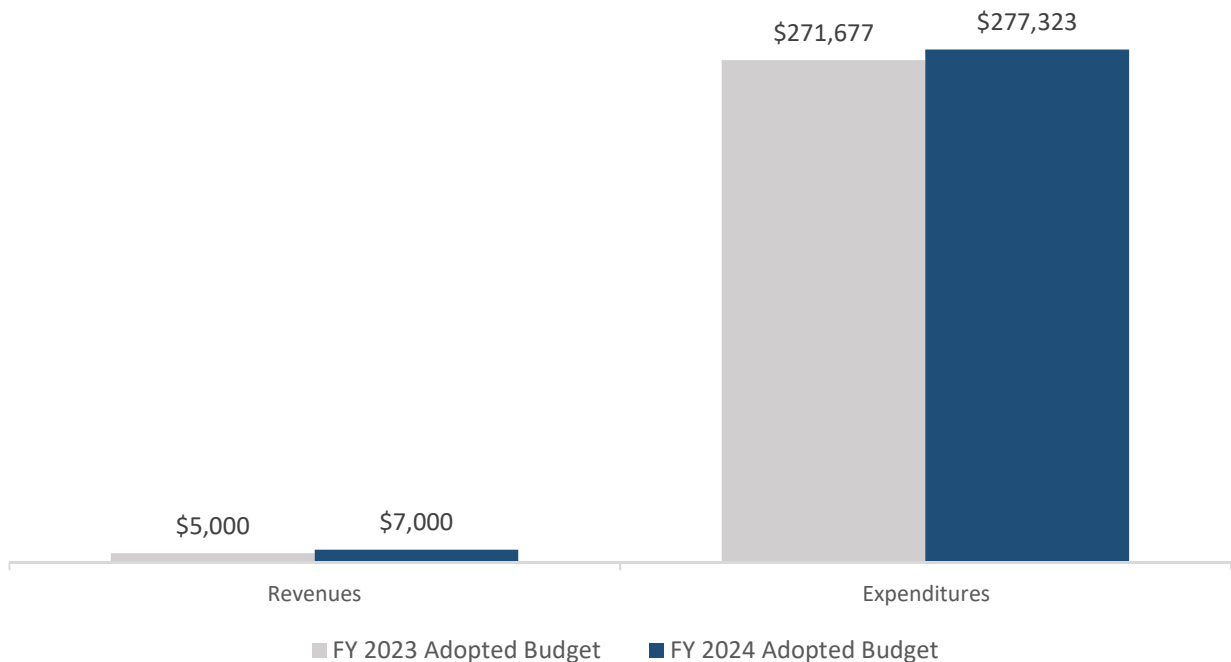
- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes that are in the best interest of the City as a corporate entity
- Efficient review & drafting of a large volume of contracts in a timely manner to ensure that the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



Photo of City Hall taken by Tom Hauer

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Other Revenues	\$4,524	\$5,000	\$7,000	\$7,000	40.00%
Total Revenues	\$4,524	\$5,000	\$7,000	\$7,000	40.00%
Personnel Costs	\$497,417	\$539,610	\$537,020	\$552,201	2.33%
Contracted Services	\$6,844	\$10,000	\$10,000	\$9,800	-2.00%
Equipment Lease & Utilities	\$2,789	\$5,430	\$3,454	\$3,000	-44.75%
Operational Support	\$31,970	\$34,355	\$37,855	\$36,768	7.02%
Travel/Training	\$5,763	\$6,000	\$6,000	\$6,000	0.00%
Reimbursement of Services	(\$104,248)	(\$323,718)	(\$323,718)	(\$330,446)	2.08%
Total Expenditures	\$440,535	\$271,677	\$270,611	\$277,323	2.08%



Mission Statement

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

Department Summary

The Communications and Marketing Department offers professional communications and marketing services for the City's departments for effective internal and external communications. Services include strategic planning, internal communication, graphic design, media relations, social media, web content management, and advertising.

Departmental Divisions and Responsibilities

- Identify and implement cost-effective marketing communications tactics using existing channels that reach the City's residents, employees, and constituents

FY 2023 Major Accomplishments

- Hired a web content specialist to begin website enhancements for improved content, search engine optimization (SEO), and user experience
- Worked with Electric Department to implement a marketing campaign for TRU+E Alerts, which is a texting platform that alerts customers of service outages
- Revised the City's social media policy and conducted training with leadership and employees

FY 2024 Budget Highlights

- Review and identify marketing communications opportunities to support the City's goals and brand image

Goals

- Increase engagement on social media platforms to inform key audiences about the City's services and programs and to expand its brand image
- Engage employees through appropriate internal communications channels
- Build and leverage positive relationships with media outlets and reporters to expand earned media opportunities
- Implement print, outdoor, and broadcast advertising to promote the City's services and brand image
- Use the *Employee Focus* newsletter as a viable internal communications tool for employee engagement
- Leverage website presence to support the City's services, brand image, recruitment efforts
- Provide internal departments and divisions with viable communications and marketing solutions to support their goals

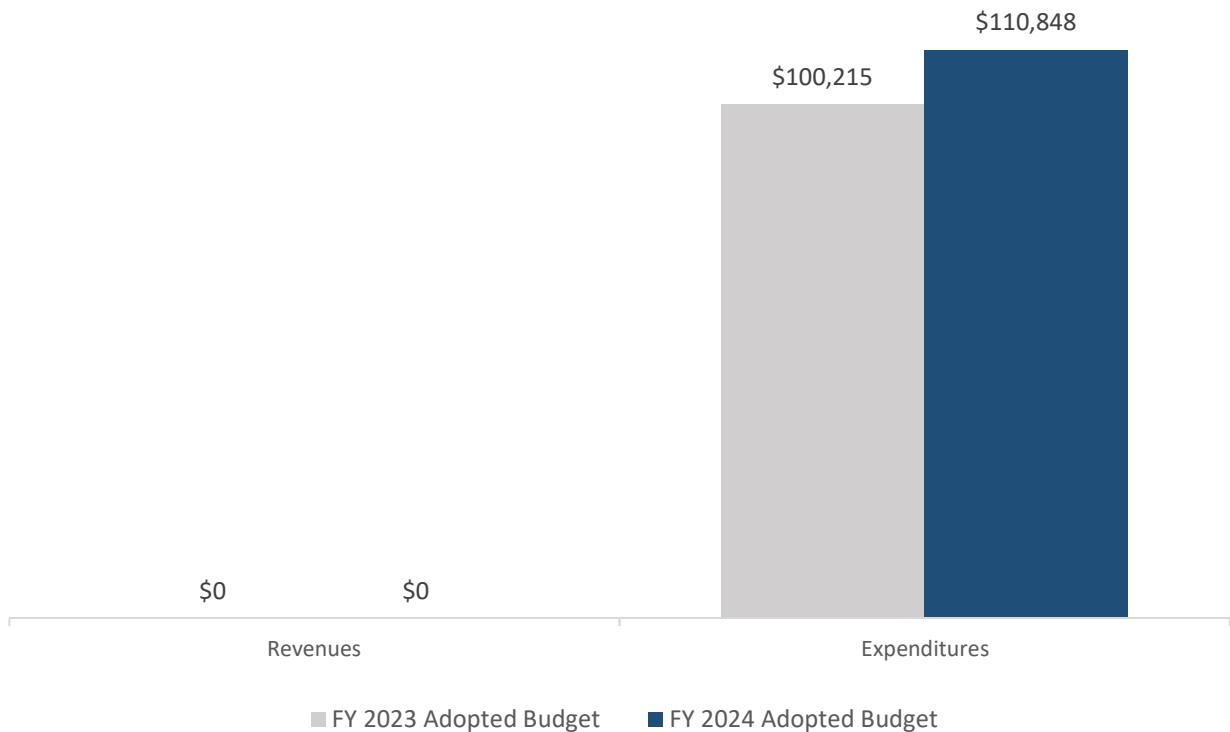
Communications & Marketing

Objectives

- Build support for city government by creating positive messages to reinforce services, programs, business environment, and quality of life within the City’s communities
- Increase the public’s awareness of the City’s services, programs and brand image through the use of appropriate marketing communications tactics
- Improve the public’s understanding of city government by effectively communicating the City’s vision, mission, and values

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Personnel Costs	\$300,614	\$315,008	\$314,788	\$335,364	6.46%
Contracted Services	\$13,547	\$17,100	\$15,444	\$30,000	75.44%
Equipment Lease & Utilities	\$580	\$1,950	\$809	\$700	-64.10%
Operational Support	\$33,742	\$33,411	\$31,094	\$40,840	22.24%
Travel/Training	\$3,408	\$3,700	\$8,673	\$3,650	-1.35%
Reimbursement of Services	(\$269,921)	(\$270,954)	(\$270,954)	(\$299,706)	10.61%
Total Expenditures	\$81,970	\$100,215	\$99,854	\$110,848	10.61%



Development Services



Mission Statement

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

Department Summary

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

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

The Transportation Planning Division is responsible for serving as the lead planning agency for the Gaston Cleveland Lincoln Metropolitan Planning Organization (GCLMPO). These responsibilities encompass coordination with member jurisdictions in managing the Comprehensive Transportation Plan (CTP), the Metropolitan Transportation Plan (MTP), the Metropolitan Transportation Improvement Plan (TIP) and coordination with NCDOT as projects from these plans are executed thru the State Transportation Improvement Plan (STIP).

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

Departmental Divisions and Responsibilities

- Engineering/Land Development
 - Provide project management and design for capital projects
 - Provide engineering and surveying assistance to other departments
 - Administer various citizen service programs for the City (Speed Humps, Flood Plain Administer, Right of Way encroachments, Street Address assignments, etc.)
 - Insure infrastructure donations (roads, water/sewer, storm drainage, sidewalks, etc.) from new development comply with City standards
 - Track and manage new development plan review by other City departments for permitting
- Transportation Planning
 - Develop long-range transportation plans and transportation improvement programs through a performance-driven, outcome-based approach
 - Administer and host Technical Coordination Committee and MPO Board meetings
 - Provide assistance to member jurisdictions on future transportation planning and provide plan review impacts for development
 - Coordinate closely with NCDOT on project submittals for inclusion in the STIP

Development Services



- Complete a Feasibility Study for the Catawba Crossings, a new alignment roadway between NC 279 (S. New Hope Road) in southeastern Gaston County to NC 160 (Steele Creek Road) in western Mecklenburg County with crossings of the South Fork and Catawba Rivers
- Work with local and regional partners to improve public transportation services in and around Gastonia and Gaston County, including the potential for light rail from Uptown Charlotte
- Lead an effort to get consensus from the local government partners on the aesthetics of the highway bridges and interchanges along the I-85 Widening project corridor
- Building Services – Code Enforcement
 - Investigate complaints of possible non-compliance with City code
 - Manage cases to bring violations into compliance
 - Issue and manage Zoning-Construction/Development permits and Certificates of Compliance

FY 2023 Major Accomplishments

- Capital Projects:
 - Extension of left turn lane on Franklin Blvd. at Gaston Mall Rd
 - Armstrong Ford Rd Regional Pump Station
 - Baltimore Outfall to Armstrong Ford Rd Pump Station and Forcemain to Eagle Rd WWTP
 - Crowder’s Creek WWTP Influent Replacement
 - Sewer Pier Repairs
 - Sewer Lining Projects
- Federal Grants Applied for:
 - USDOT Reconnecting Communities Pilot (RCP) Grant for funding to complete a feasibility study to cap the railroad ditch that runs through Downtown Gastonia
 - USDOT Rebuilding American Infrastructure with Sustainability and Equity (RAISE) to complete the environmental document for Catawba Crossings (application submitted through Gaston County)
 - USDOT Safe Streets and Roads for All (SS4A) Grant for funding to complete a Safety Action Plan for the City of Gastonia and development of a traffic calming policy
- Land Development Review and Inspections
 - Plan review and permitting of 12 new subdivision projects that consisted of 552 new lots created
 - Plan review, permitting and inspection of water and sewer lines to serve new development within the City of Gastonia service area that also includes Cramerton
- Completion of the Catawba Crossings Feasibility Study

FY 2024 Budget Highlights

- Two new Project Manager positions funded with GO Bond proceeds to manage GO Bond projects
- Two existing Engineering positions transferring to Two Rivers Utilities

Development Services



Goals

- Provide quality customer service to residents, customers, and project stakeholders
- Work with City departments and other stakeholders to maintain or improve utility, transportation, and stormwater infrastructure
- Support funding and administration of locally-administered transportation projects and studies
- Support economic development efforts
- Build positive relationships with our development partners (NCDOT, Gaston County, local municipalities, Gaston County Schools, private utilities, NCDEQ, etc.)

Objectives

- Coordinate with NCDOT on projects; I-85/US-321 reconfiguration, widening of I-85, implementation of projects from Cox/Franklin Traffic Study, new right turn lane from New Hope Road onto Franklin Boulevard, Signal System upgrade, widening of S. New Hope Road
- Continue to seek federal grants to fund major transportation studies and construction of major projects
- Complete a Safety Action Plan with a traffic calming policy

Performance Summary

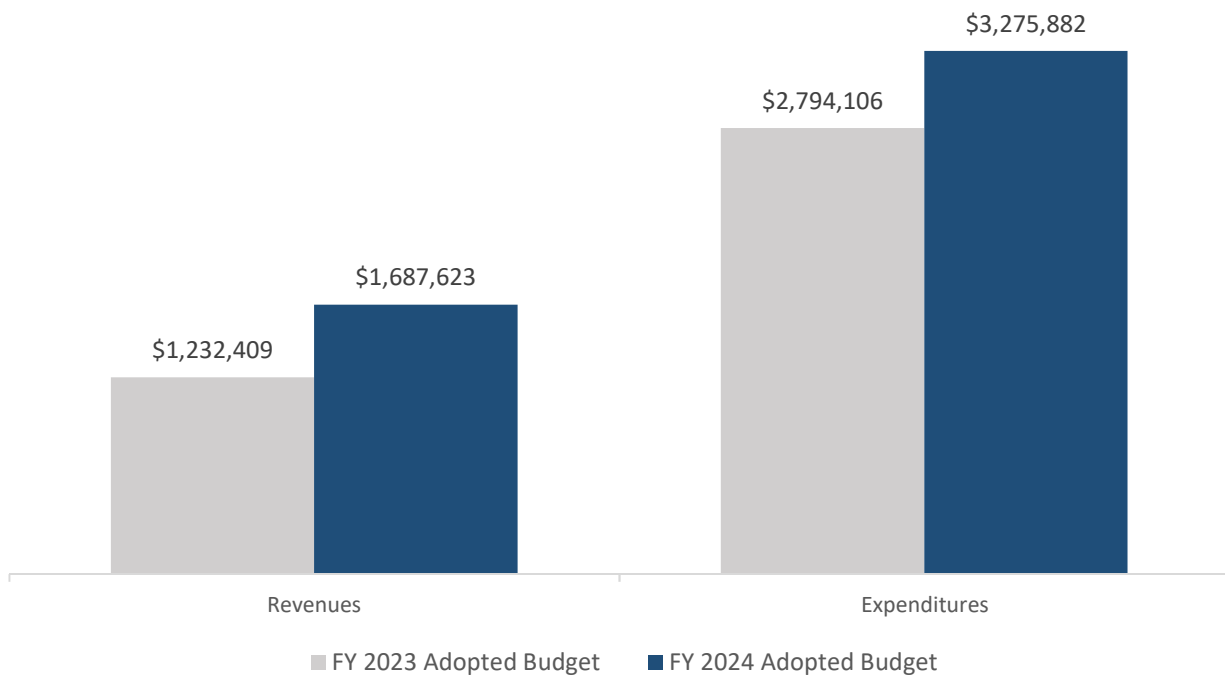
Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of housing inspections performed	Output	688	592	600
# of nuisance inspections performed	Output	3,874	4119	4000
# of warning citations issued	Output	1,443	1308	1,250
# of civil citations issued	Output	60	72	50
Inspections performed (hours spent per item)	Output	2	2	2
% of code cases resolved within 30 days after hearing	Efficiency	6	29	20
Cost per inspection - all types	Efficiency	\$62.05	\$62.05	\$62.05
% of ordinance violations resolved without court action	Outcome	99.8	99.9	99
% of notification of violations to property owners sent within 2 days of investigation	Outcome	90	90	90
% inspection responses within one working day of request	Outcome	90	90	90

Development Services



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$92,509	\$166,000	\$166,000	\$366,000	120.48%
Non-recurring Grants	\$36,629	\$76,750	\$76,750	\$90,528	17.95%
Operating Grants	\$309,763	\$509,658	\$509,658	\$558,901	9.66%
Other Revenues	\$972,211	\$480,001	\$481,305	\$672,194	40.04%
Total Revenues	\$1,411,112	\$1,232,409	\$1,233,713	\$1,687,623	36.94%
Personnel Costs	\$3,066,194	\$3,289,663	\$3,329,652	\$3,612,379	9.81%
Contracted Services	\$731,865	\$647,000	\$886,816	\$933,570	44.29%
Equipment Lease & Utilities	\$11,289	\$25,828	\$45,638	\$37,995	47.11%
Equipment/Capital Outlay	\$156	\$500	\$14,225	\$500	0.00%
Maintenance	\$7,053	\$8,250	\$7,896	\$6,526	-20.90%
Operational Support	\$211,100	\$268,949	\$261,764	\$306,728	14.05%
Travel/Training	\$8,638	\$11,575	\$24,375	\$28,500	146.22%
Reimbursement of Services	(\$1,434,277)	(\$1,457,659)	(\$1,457,659)	(\$1,650,316)	13.22%
Total Expenditures	\$2,602,018	\$2,794,106	\$3,112,707	\$3,275,882	17.24%



Diversity, Equity & Inclusion



Mission Statement

To provide leadership, guidance, and insight to City Management and City Department Leaders, leading to the recognition and dismantling of systemic inequities, barriers to opportunity and access, and the fair and just distribution of resources in order to create a more equitable and inclusive city for all.

Department Summary

The City of Gastonia's Diversity, Equity and Inclusion (DEI) Department was created in January 2021 to lead the strategy to build and maintain a more diverse, equitable and inclusive City. The department was developed from efforts that began in 2018, when City management began working with the City Council to develop a DEI initiative focused on fairness and inclusion for the entire community that it serves. Work within the department is structured around deliberate actions to build and sustain a culture of equity and inclusion across all city departments and within the communities we serve.

Departmental Divisions and Responsibilities

- Work across all City departments to identify strategies to build a more diverse workforce, foster a more equitable and inclusive work environment, and support diversity, equity, and inclusion (DEI) in City policy-making and in the delivery of services
- Develop an internal strategic DEI Work Plan
- Develop & implement DEI training plan for City staff
- Engage and collaborate with community partners to work towards developing a coordinated and innovative approach to promoting DEI within the City of Gastonia focused on fairness and inclusion for the entire community

FY 2023 Major Accomplishments

- Implemented City-wide DEI Training Program for all employees. Hosted 35 training workshop and four quarterly DEI overview trainings for new employees
- Co-hosted a public Interactive Race Equity Training in March 2023 to build understanding of the dynamics of race equity
- Chaired the Health in All Policies Committee of the Gaston and facilitated the group's Transportation Equity Strategy
- Partnered with Gaston Arts Council, 101 Black Men for Highland, and other community partners to present the 1st Annual Dr. Martin Luther King, Jr. Arts Showcase for youth
- Partnered with community partners to present the 1st Annual Black History Month Quiz Bowl
- Partnered with Gastonia Boy Scouts Troop to provide a cultural awareness component during 2nd Annual *Diversity Day* community event
- Partnered with Gaston County Community Affairs Manager to host a MWBE workshop for Hispanic Business Owners
- Provided DEI awareness trainings for community groups, public, nonprofit and private entities to advance a deeper understanding of equity and inclusion
- Worked in partnership with Gaston Police to co-host a Touch-A-Truck Civics Day event in the Highland Community

Diversity, Equity & Inclusion



FY 2024 Budget Highlights

- Increased operational support for organizational capacity building, training and facilitation development, and additional support to address inclusion and bias at the department level
- Operation support to increase capacity to host community engagement activities and public cultural heritage events

Goals

- Integrate DEI into the fabric of the City and in delivery of public services in pursuit of equitable and just outcomes for all
- Engage and collaborate with community partners to facilitate a coordinated and innovative approach to promoting DEI within the City of Gastonia, focused on fairness and inclusion for the entire community

Objectives

- Organize workshops and other programs to further equip City employees with cultural competency and adaptive skills
- Provide guidance to City Leadership on ways to create processes, policies, plans, practices, programs and services that meet the diverse needs of internal and external customers
- Coordinate with the Diversity, Equity and Inclusion Champion Team, a group of representatives from every department in the City, to operationalize equity in the organization
- Create a space for community conversations around diversity, equity and inclusion to help identify and address barriers within the organization
- Foster and maintain meaningful relationships with community partners through engagement activities
- Partner with departments to host cultural awareness events to increase awareness of diversity in the community and promote inclusion
- Coordinate the implementation of the City's Title VI Plan, working to ensure that all residents have access to all City programs, services, and activities

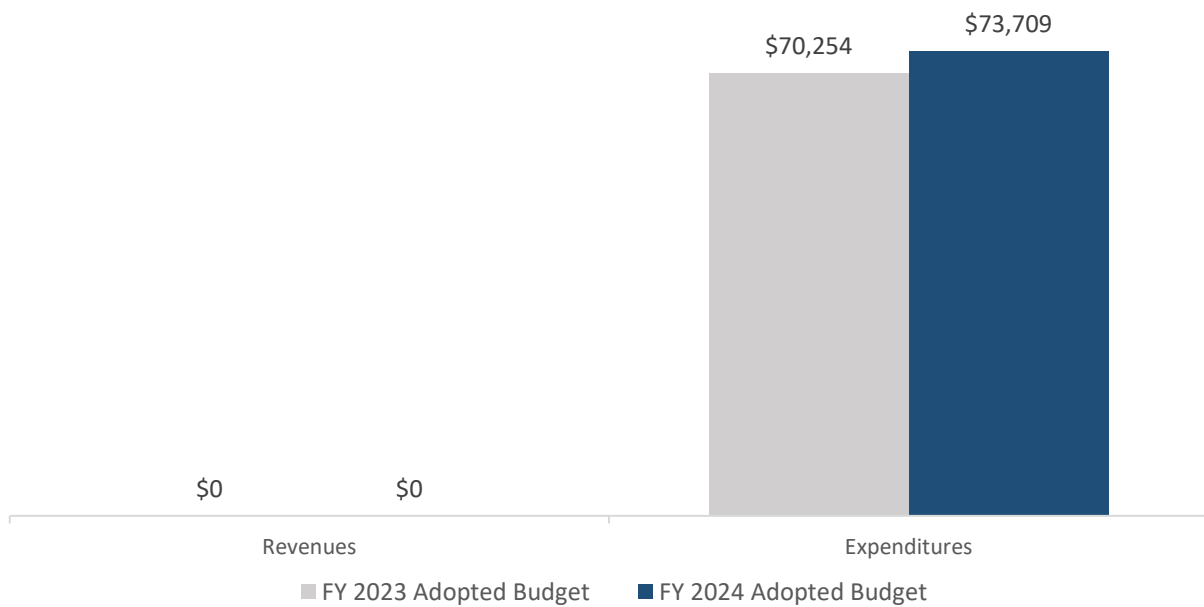
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Diversity, Equity & Inclusion



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Personnel Costs	\$134,173	\$140,453	\$140,858	\$146,684	4.44%
Contracted Services	\$19,032	\$45,000	\$41,828	\$45,000	0.00%
Operational Support	\$8,693	\$15,281	\$18,453	\$18,061	18.19%
Travel/Training	\$3,810	\$5,900	\$5,900	\$7,050	19.49%
Reimbursement of Services	(\$109,306)	(\$136,380)	(\$136,380)	(\$143,086)	4.92%
Total Expenditures	\$56,402	\$70,254	\$70,659	\$73,709	4.92%



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Economic Development



Mission Statement

To promote the economy of Gastonia by fostering the creation and attraction of new businesses and the retention and expansion of existing businesses to stimulate job opportunities that improve quality of life in our City.

Department Summary

The Economic Development Department continues to focus on all opportunities to increase tax base and investment within the City limits of Gastonia. The department consists of three staff members and has a broad focus on downtown development, industrial recruitment, retail recruitment and general commercial project development. This department fosters other large-scale private investment redevelopment projects across Gastonia.

Departmental Divisions and Responsibilities

- Recruitment of new private investment to Gastonia
- Responsible for implementation of grant/loan programs as a tool for downtown
- Act as downtown/district advocate
- Create and maintain a cooperative working relationship with existing and new business owners/operators, residents and local agencies
- Work with the City's Communication & Marketing Department to market and promote the City of Gastonia
- Implement programs to improve downtown, measuring the local economic climate, researching potential businesses, performing and tracking investment figures
- Promote retail and commercial growth alongside the Retail Coach, regional brokers, and national developers

FY 2023 Major Accomplishments

- Construction of Center City Crossings Project
- Approval of Franklin Yards project for the former Central YMCA

FY 2024 Budget Highlights

- Maintain existing programs, but develop new opportunities to support development in Gastonia
- Expect delivery of Center City Crossings, Durty Bull and the Dillinger/Hanger Project
- Move forward with the Foundry project and Ballpark development pads
- Partnership with Gaston Business Association for visioning plan for Downtown Gastonia

Goals

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

Economic Development

- Increase multi-family opportunities downtown and increase downtown residential and commercial occupancy rates

Objectives

- Continue to work with private development partners at Franklin Urban Sports and Entertainment (FUSE) District to complete the construction of Durty Bull Brewery, Dillinger/Hanger projects
- Work with Velocity Companies to begin development of pads at Caromont Health Park
- Increase Gastonia's visibility in the Charlotte region by taking part in regional forums and events geared towards economic development
- Partner with the Akers Center, Eastridge Mall, Parkdale Mill and Loray Mill site owners and management companies to invest and redevelop the properties to maximize value
- Recruit satellite higher education facilities to Gastonia to create additional educational opportunities, create jobs and spur additional foot traffic
- Implement ways to increase Downtown property owner/business engagement through coordination with the Gaston Business Association
- Partner with the Community Foundation of Gaston County and businesses along New Hope Road to promote the New Hope Road Business Corridor that includes the new Gaston Community Foundation Hall



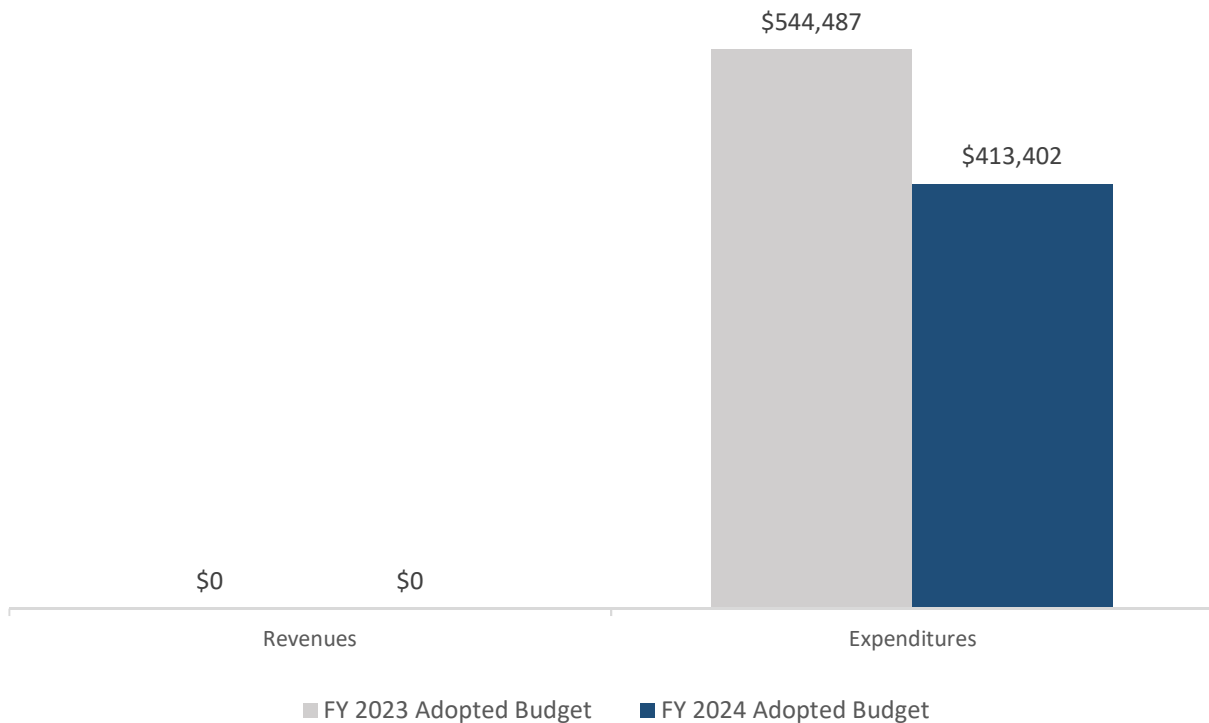
Center City Crossings Under Construction in Downtown Gastonia

Economic Development



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Other Revenues	\$433,100	\$0	\$0	\$0	0.00%
Total Revenues	\$433,100	\$0	\$0	\$0	0.00%
Personnel Costs	\$314,411	\$350,550	\$314,420	\$365,834	4.36%
Contracted Services	\$144,857	\$13,686	\$19,991	\$13,686	0.00%
Debt Service	\$120,000	\$0	\$120,000	\$60,000	100.00%
Equipment Lease & Utilities	\$0	\$104,914	\$4,974	\$4,974	-95.26%
Equipment/Capital Outlay	\$267,810	\$0	\$0	\$0	0.00%
Operational Support	\$1,274,173	\$771,595	\$761,355	\$642,876	-16.68%
Travel/Training	\$11,077	\$11,280	\$13,780	\$12,050	6.83%
Reimbursement of Services	(\$1,242,690)	(\$707,538)	(\$707,538)	(\$686,018)	-3.04%
Total Expenditures	\$889,638	\$544,487	\$526,982	\$413,402	-24.07%



Mission Statement

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

Department Summary

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

Major Services Provided

- Accounting Division
 - Compiles the Annual Comprehensive Financial Report (ACFR)
 - Responsible for accounts payable, capital assets, purchasing and warehouse and payroll
 - Treasury and Investment management
- Budget & Grants Division
 - Assembles and monitors annual budget
 - Processes budget adjustments
 - Administers annual loan for equipment and vehicle purchases
 - Assists all City departments with grant applications, monitoring and reporting
- Revenue Division
 - Establishes, reads and bills utility service for all residential, commercial and industrial customers
 - Responsible for collection of City revenues including utility payments, license fees, special assessments and miscellaneous revenues

FY 2023 Major Accomplishments

- Issued first half of the approved \$75M in General Obligation Bonds
- Implemented the capital and personnel modules of the Questica budgeting software
- Implemented Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription Based Information Arrangements
- Completed preliminary work for the issuance of 2023 Revenue Bonds
- Submitted the Annual Comprehensive Financial Report (ACFR) to both the Local Government Commission (LGC) and the Government Finance Officers Association (GFOA) eliminating the submission of a standard audit
- Increased monitoring investment markets allowing for greater investment earnings

- Collaborated with Human Resources and Technology Services to implement shift differential pay structure

FY 2024 Budget Highlights

- Received Strategy and Performance Manager and an Assistant Controller position
- Increase training opportunities to allow team members to enhance their skills and knowledge
- Establishment of an anonymous, employee hotline

Goals

- Continue to work with Public Utilities and Electric departments to replace aging utility Encoder Receiver Transmitter (ERT) devices
- Further research for replacement of current financial software package
- Create a Popular Annual Financial Report (PAFR) to submit to GFOA for possible Triple Crown Award
- Establish or update written policies and procedures to enhance internal controls, provide improved documentation for employee cross training and allow for ease in transitions due to employee turnover
- Create route time standards for completion on monthly meter reading routes
- Accomplish interdepartmental cross-training to ensure the transfer of knowledge and further refinement of processes
- Work with Public Works, Electric and Technology Services departments alongside Advanced Metering Infrastructure (AMI) consultant to begin the process of designing, procuring and implementing an AMI metering system
- Implement an ACH electronic payment process for accounts payable vendors in order to decrease the costs of printing and mailing paper checks; and to expedite the receipt of payments by the vendor
- Identify and evaluate a barcode and/or scanning software system in order to improve the management and safeguarding of warehousing inventory
- Identify and evaluate payroll time management systems in order to improve the efficiency and accuracy of time entry
- Utilize the performance module of the budget software to develop performance measures that are linked to the City's strategic plan and are used in budgeting decisions
- Increase the City's award of grant funding
- Consolidate utility applications to be more customer friendly

Objectives

- Continue to monitor cash balances and investments to minimize service charges incurred and maximize investment earnings
- Maintain a fund balance goal of at least 25% of General Fund expenditures and use fund balance only for non-recurring capital expenditures

Financial Services



- Ensure goods and services are procured at the most effective price and all qualified vendors have the opportunity to do business with the City
- Provide prompt, professional and accurate service to all customers, both internal and external
- Comply with all financial and payroll reporting regulatory requirements
- Provide the citizens of Gastonia with a budget document that is informative and transparent
- Continue to look for ways to make utility account information, programs and processes more easily accessible and efficient for customers
- Maintain or improve the City’s credit rating
- Work with Technology Services to continually improve all processes within the department

Performance Summary

Accounting Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of accounts payable transactions processed	Output	10,685	11,189	12,000
# of accounts payable checks written	Output	7,544	7,851	8,000
# of journal entries process	Output	42,691	43,671	44,000
# of direct deposits processed	Output	27,330	27,271	28,000
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Output	63,262	73,553	74,000
# of capital asset additions and disposals	Output	318	N/A*	400
# of construction in progress capital projects maintained/# of transactions	Output	100	N/A*	150
Cost per accounts payable transaction processed	Efficiency	\$15.64	\$15.95	\$16.74
Cost per payroll check/direct deposit processed	Efficiency	\$3.22	\$3.28	\$3.44
% of invoices paid by due date	Outcome	85%	70%	95%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Outcome	Yes	N/A*	Yes

*Unknown as of 8/5/2023

Budget Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of budget transfers completed	Output	645	798	700
# of budget amendments completed	Output	49	51	40
Receipt of GFOA Distinguished Budget Presentation Award	Outcome	Yes	Yes	Yes

Purchasing Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of purchase orders issued	Output	2,018	2,195	2,300
# of purchasing card transactions	Output	11,389	12,825	12,500
# of contracts processed	Output	172	195	200
Average number of days to process a purchase order	Efficiency	3	3	3

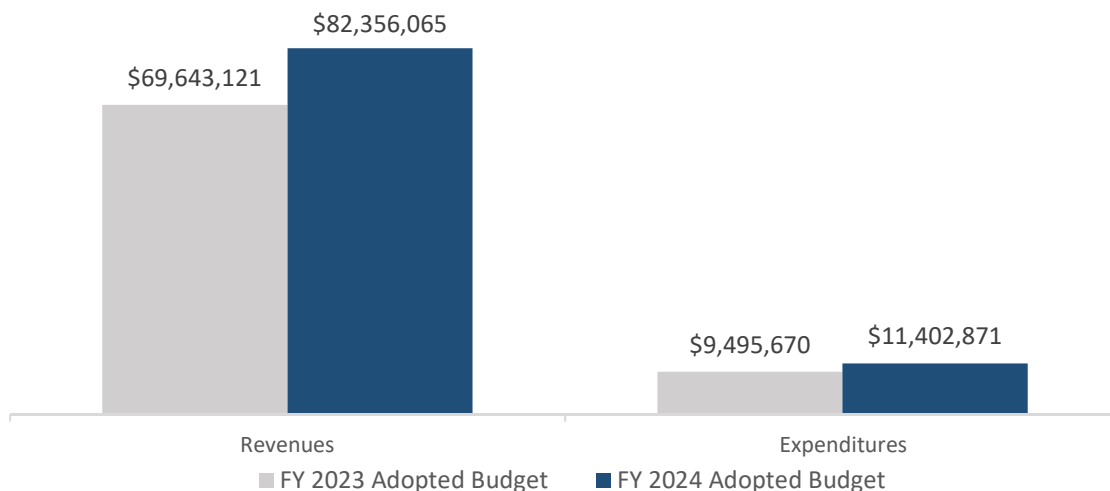
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Financial Services



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$39,801,234	\$39,584,256	\$39,584,256	\$51,214,121	29.38%
Fees	\$2,807,163	\$2,857,375	\$2,857,375	\$2,976,950	4.18%
Investment Earnings	\$69,368	\$11,000	\$611,000	\$902,000	8100.00%
Non-recurring Grants	\$0	\$4,000	\$1,725	\$4,000	0.00%
Operating Grants	\$0	\$0	\$0	\$0	0.00%
Other Revenues	\$1,319,296	\$710,100	\$911,019	\$576,500	-18.81%
Sales Tax	\$19,515,770	\$18,697,390	\$18,697,390	\$19,000,000	1.62%
State Transfers	\$5,261,484	\$5,279,000	\$5,279,000	\$5,630,000	6.65%
Appropriated Fund Balance	\$0	\$0	\$0	\$0	0.00%
Transfers In	\$2,884,612	\$2,500,000	\$2,500,000	\$2,052,494	-17.90%
Total Revenues	\$71,658,927	\$69,643,121	\$70,441,765	\$82,356,065	18.25%
Personnel Costs	\$4,064,500	\$4,429,945	\$4,429,925	\$4,841,023	9.28%
Contracted Services	\$361,133	\$417,470	\$381,088	\$576,470	38.09%
Debt Service	\$80,647	\$71,862	\$76,462	\$74,247	3.32%
Equipment Lease & Utilities	\$70,939	\$93,605	\$275,796	\$69,046	-26.24%
Equipment/Capital Outlay	\$36,665	\$0	\$0	\$1	0.00%
Maintenance	\$32,468	\$33,100	\$56,091	\$30,700	-7.25%
Operational Support	\$1,047,825	\$1,029,650	\$1,149,490	\$1,194,941	16.05%
Travel/Training	\$13,652	\$23,055	\$25,729	\$35,030	51.94%
Reimbursement of Services	(\$3,399,309)	(\$3,102,765)	(\$3,102,765)	(\$3,347,728)	7.89%
Transfers Out	\$10,007,142	\$6,499,748	\$10,539,405	\$7,929,141	21.99%
Total Expenditures	\$12,315,662	\$9,495,670	\$13,831,221	\$11,402,871	20.08%



Housing & Community Engagement



Department Summary

The Housing & Community Engagement Department is responsible for programs and services that help improve the livability of neighborhoods and public areas by focusing on housing programs, outdoor beautification, recycling, litter abatement, environmental education and related community services.

Departmental Divisions and Responsibilities

- Alliance for Community Enrichment (A.C.E.) Program
 - Provide citizens access to City resources, services, and information at a more one-on-one level through recognized neighborhoods and communities
 - Offers a platform that encourages more open dialogue and feedback from citizens in addressing community issues in order to enrich neighborhoods' quality of life and sustainability
- Community Development
 - Create sustainable communities through programming that improves the quality of life of its citizens and provides affordable housing opportunities
 - *See Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) pages for additional details*
- Keep Gastonia Beautiful
 - Inspires and educates people to take action every day to improve and beautify the community's environment
- Sister Cities
 - Fosters and promotes friendships and mutual understanding between the people of the Gastonia area and foreign countries through partnerships in education, culture, economic development and dialogue

FY 2023 Major Accomplishments

- Graduated twelve (12) individuals from the City's Municipal Citizens Academy
- Inducted six (6) communities into the Alliance for Community Enrichment (ACE) Program
- Celebrated 30th anniversary as a Sister City with Gotha, Germany
- Installed "Serenity" mosaic art piece outside of the Honey Hunters Stadium, won a national award from Keep America Beautiful for the project
- Hosted success events such as Beetopia, Shred Day and Black Gold & fire wood sales

FY 2024 Budget Highlights

- Implement the use of a *Block Party Trailer* to encourage additional community engagement of Recognized Communities

Goals

- Continue to expand beautification efforts, including public art
- Promote environmental education, including litter abatement and recycling

Housing & Community Engagement

- Continue fostering friendships with Gotha, Germany and Surco, Peru through yearly student exchanges with both countries when it is safe to travel again
- Strive to educate more citizens/customers about availability and affordability housing opportunities within the community
- Enhance and strengthen neighborhoods
- Build relationships with neighborhood organizations in an effort to enhance the quality of life in the City

Objectives

- Provide community resources to address the wide range of community needs to enhance and improve quality of life
- Make the community at large, knowledgeable and responsible in natural resource conservation, solid waste handling, recycling, litter abatement and beautification
- Continued promotion of the Gastonia Sister Cities Program to the community and schools which will allow for greater opportunity for student participation through increased funding and local partnerships



Newly installed sign at Gastonia Farmers Market



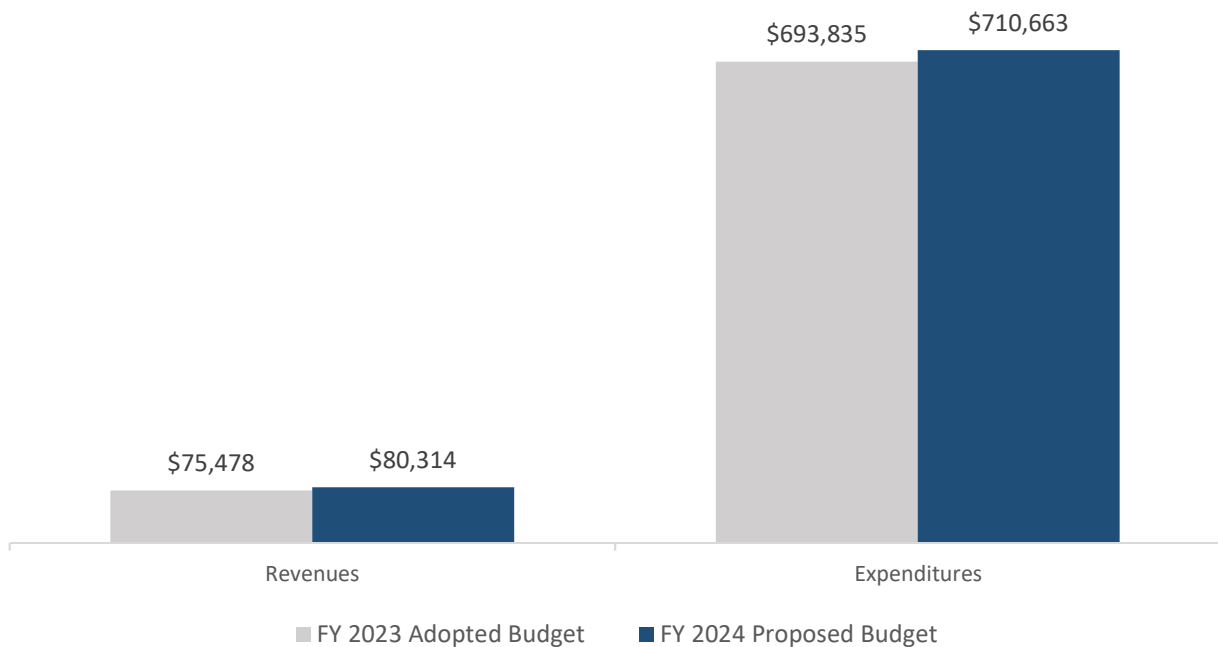
Tree planting

Housing & Community Engagement



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Fees	\$2,300	\$3,500	\$3,500	\$1,800	-48.57%
Other Revenues	\$69,099	\$71,978	\$91,093	\$78,514	9.08%
Total Revenues	\$71,399	\$75,478	\$94,593	\$80,314	6.41%
Personnel Costs	\$406,288	\$557,321	\$557,321	\$568,738	2.05%
Contracted Services	\$24,964	\$33,050	\$38,060	\$34,050	3.03%
Equipment Lease & Utilities	\$10,469	\$17,645	\$18,183	\$16,066	-8.95%
Equipment/Capital Outlay	\$0	\$0	\$19,115	\$0	0.00%
Maintenance	\$9,550	\$8,250	\$12,033	\$800	-90.30%
Operational Support	\$71,048	\$71,469	\$62,381	\$75,709	5.93%
Travel/Training	\$3,614	\$6,100	\$7,450	\$15,300	150.82%
Reimbursement of Services	(\$91,509)	\$0	\$0	\$0	0.00%
Total Expenditures	\$434,424	\$693,835	\$714,543	\$710,663	2.43%



Mission Statement

At the City of Gastonia, our Human Resources (HR) is a strategic partner to the many departments that comprise Gastonia as an entity. Our mission is to empower our people and enable their success by fostering a culture of inclusivity, continuous growth, and innovation. We are committed to attracting, developing, and retaining top talent, while also ensuring a supportive and engaging work environment that encourages collaboration, creativity, and exceptional performance.

Department Summary

Human Resources is dedicated to cultivating a thriving and inclusive workplace that empowers employees to reach their fullest potential. Through strategic HR practices, we aim to optimize human capital, drive organizational success, and uphold the highest standards of fairness, ethics, and compliance. Together, we aspire to create an environment where every individual's contributions are valued, and diversity is celebrated, promoting a unified and forward-thinking workforce that propels the City of Gastonia towards excellence

Departmental Divisions and Responsibilities

- Administration
 - Provide guidance on policy, procedures, and best practices for human capital
 - Administer employee benefits
 - Maintain and process retired and current employee records
 - Review and maintain property and liability insurance for employees and the City of Gastonia
 - Monitor assessment centers for our law enforcement and fire department
 - Conduct the onboarding and off boarding of employees
- Employment
 - Recruitment, selection, and retention of City positions
 - Conduct studies on Local, State, and National job markets for employment trends and compensation
 - Develop and implement strategies for employee engagement and career development
- Safety and Health
 - Occupational Health & Safety Administration (OSHA) compliance
 - Wellness program
 - Employee health clinic

FY 2023 Major Accomplishments

- Nurturing employment pipeline partnerships with Gaston County Schools and regional colleges
- Increased attendance at regional and local job fairs and City-sponsored events
- Establish and administer the City of Gastonia's LinkedIn page to engage regional stakeholders and enhance recruitment efforts
- Partner with Vender services, MyGroup to conduct employee surveys and a mini pulse survey

FY 2023 Challenges

- Staffing levels have created difficulties in the managing and implementation of large-scale projects
- Competitive job markets in both private and public sectors
- Increased rate of City retirees at all levels of the organization

FY 2024 Budget Highlights

- Will coordinate and implement two Leadership Academy sessions for employees moving into supervisory positions
- Develop and implement a career development program to support the growth and skill enhancement of employees
- Continue to update the department's webpage to further engage employees and potential recruits

Goals

- Provide guidance to departments and employees on personnel policies and procedures
- Ensure entity-wide employment labor law compliance regarding Federal, State, and City policy regulations
- Align workforce planning, talent acquisition, and development initiatives with the City of Gastonia long-term vision

Objectives

- Continue a strategic focus on attracting, retaining, and developing talent
- Ensure market competitiveness through continual review of job classification and compensation levels
- Continue to enhance the diversity, equity, and inclusion (DEI) program
- Continue the improvement and expansion of the Employee Wellness programs

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Human Resources

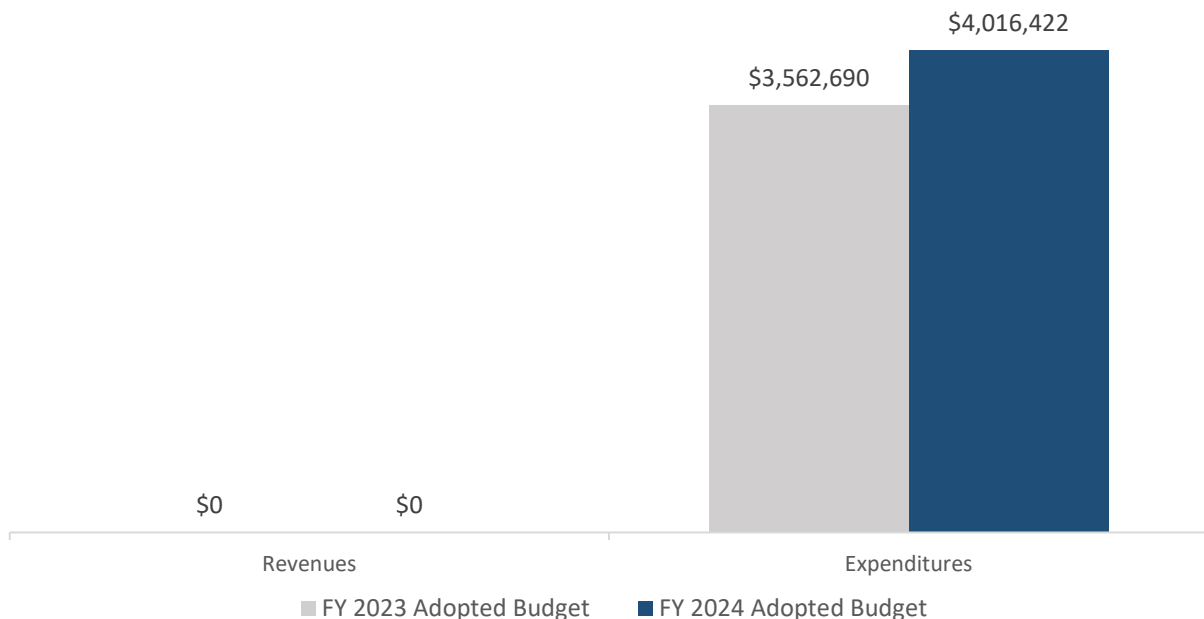


Performance Summary

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of property/casualty insurance claims processed	Output	67	111	100
# of employment applications taken	Output	7,567	6,009	6,500
# of individuals promoted/hired	Output	202	230	210
# of physician required medicals	Output	26	46	40
Average cost of property/casualty claims	Effectiveness	\$2,548.00	\$2,503.57	\$2,250

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Personnel Costs	\$2,662,882	\$2,821,771	\$2,782,742	\$2,919,972	3.48%
Contracted Services	\$97,895	\$87,180	\$106,985	\$86,000	-1.35%
Equipment Lease & Utilities	\$3,689	\$6,980	\$4,610	\$4,310	-38.25%
Maintenance	\$158	\$0	\$75	\$150	100.00%
Operational Support	\$1,710,886	\$1,680,687	\$1,990,351	\$2,140,019	27.33%
Travel/Training	\$5,187	\$76,495	\$51,087	\$117,845	54.06%
Reimbursement of Services	(\$703,872)	(\$1,110,423)	(\$1,110,423)	(\$1,251,874)	12.74%
Total Expenditures	\$3,776,825	\$3,562,690	\$3,825,427	\$4,016,422	12.74%



Department Summary

The Planning Department is responsible for both the current and long-range planning functions of the City of Gastonia. In addition to providing assistance with land use information, zoning permits, occupancy permits, setbacks, sign permits, variances, complaints and flood plain administration, the department's responsibilities also encompass comprehensive and small area planning and design, rezoning and other public hearing processes, as well as coordination of local historic districts and other design and development review processes. Further, the Planning Department serves as a significant resource to the other City departments and divisions in the realm of concept visualization and GIS mapping and analysis.

Departmental Divisions and Responsibilities

- Current and long-range planning for the City
- Comprehensive and small area planning and design
- Zoning administration and enforcement
- Provide staff support to the Planning Commission, Historic District Commission and Zoning Board of Adjustment

FY 2023 Major Accomplishments

- Unified Development Ordinance update phase four
- Completion of the Comprehensive Bicycle Plan
- Completion of multiple illustrative area plans in conjunction with consultancy firm Metrocology

FY 2024 Budget Highlights

- Complete Unified Development Ordinance (UDO) update
- Comprehensive Plan update
- Wayfinding and facility signage for the city

Goals

- Create new zoning standards for multiple chapters of the UDO
- Manage growth and development in the city through thorough review and enforcement of ordinances and policies

Objectives

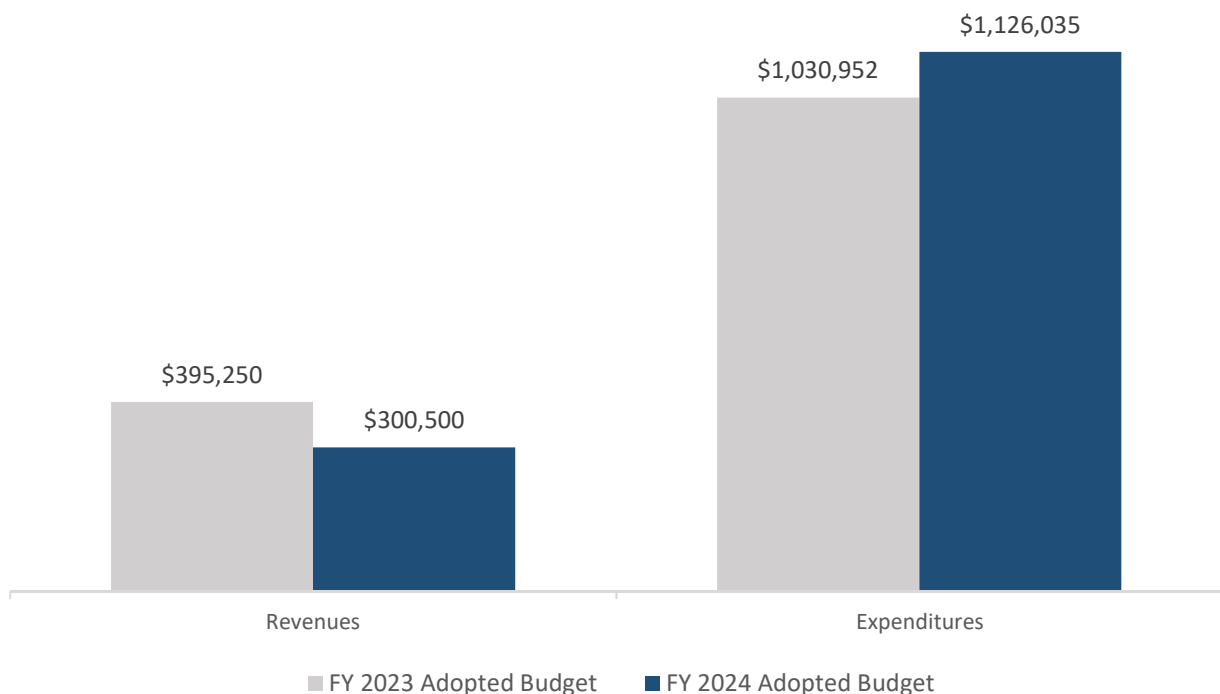
- Continue comprehensive review and revision of the Code of Ordinances in order to update and modernize it
- Ensure that growth and development in the city is consistent with adopted plans and policies

Planning



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$245,766	\$395,250	\$395,250	\$300,250	-24.04%
Other Revenues	\$215	\$0	\$0	\$250	100.00%
Total Revenues	\$245,981	\$395,250	\$395,250	\$300,500	-23.97%
Personnel Costs	\$733,299	\$901,431	\$899,497	\$1,014,093	12.50%
Contracted Services	\$146,849	\$167,750	\$181,109	\$143,590	-14.40%
Equipment Lease & Utilities	\$1,837	\$14,531	\$14,127	\$14,131	-2.75%
Equipment/Capital Outlay	\$11,520	\$0	\$0	\$0	0.00%
Maintenance	\$431	\$6,350	\$6,350	\$1,350	-78.74%
Operational Support	\$59,840	\$61,686	\$61,686	\$77,495	25.63%
Travel/Training	\$6,121	\$7,800	\$9,800	\$15,832	102.97%
Reimbursement of Services	(\$105,771)	(\$128,596)	(\$128,596)	(\$140,456)	9.22%
Total Expenditures	\$854,126	\$1,030,952	\$1,043,973	\$1,126,035	9.22%



Mission Statement

To save lives and property and to proudly serve the citizens and visitors of the City of Gastonia.

Department Summary

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

Departmental Divisions and Responsibilities

- Administration
 - Oversee the entire operations of the fire department
 - Set forth policies and procedures to ensure the safety of personnel while maintaining the highest level of service to the community
 - Develops annual budget proposal and controls budgetary expenses
 - Prepares and reviews administrative and operational reports
 - Promotes, assigns, and disciplines all personnel
 - Supervises maintenance of all records and materials associated with fire prevention or suppression activities and administration
 - Monitors call-related data and identify trends to ensure adequate service response throughout the City
 - Responds to major fire alarms and/or hazardous materials incidents and supervise personnel in the performance of related life and property protection; may assume command of the incident
- Life Safety
 - Responsible for coordinating the key elements of the Fire Prevention Program including enforcement of fire codes & ordinances, fire investigations, and life safety education programs
 - Analyzes, interprets, and enforces the North Carolina Fire Prevention Code along with local laws, ordinances, and regulations for subordinate personnel and the public
 - Supervises and participates in the examination of building plans for conformity with the fire prevention code
 - Communicates with building inspectors and other code enforcement officials on matters requiring reciprocal assistance or coordination
 - Plans, supervises, and directs the fire inspection program and community educational programs
 - Supervises and/or participates in the investigation of the cause, origin, and circumstances of every fire occurring within the city limits

- Operations
 - Oversees the fire suppression, hazardous materials, technical rescue, and emergency medical services (EMS) responses of the fire department
 - Plans and directs emergency and non-emergency responses from eight city fire stations
 - Provides contracted hazardous materials response for Gaston County
 - Conducts pre-incident fire planning of high-risk facilities and areas inside City limits
- Training
 - Oversees the fire, rescue, and EMS training for the fire department
 - Oversees the logistics for the department
 - Ensures that departmental training meets nationally accepted standards through the North Carolina Office of State Fire Marshal (OSFM) and the National Fire Protection Association (NFPA)
 - Coordinates with the local community colleges to utilize local training facilities
 - Ensure that all fire department personal protective equipment is purchased, inspected, adequate, and repaired
 - Assists in coordinating and the delivery of the annual fire department promotional test

FY 2023 Major Accomplishments

- Ordered two new pumpers for Station 2 and Station 6 (30-month delivery time)
- Completed mid-point inspections for the new ladder and haz-mat truck
- Switched to automated dispatch
- Members completed over 40,000 hours of training
- Completed over 700 building plan reviews and conducted over 7,300 fire inspections
- Completed the promotional process for Battalion Chief and Fire Captain
- Selected a new records management software
- Purchased the traffic preemption devices for fire vehicles

FY 2024 Budget Highlights

- Two new cabinet dryers for turnout gear
- New Hazmat and Ladder trucks are scheduled to be delivered
- Replacement of dated radio equipment and begin portable radio battery replacements
- Install the traffic preemption devices for the fire department response vehicles

Goals

- Continue to provide the best possible services to the citizens and visitors in the City of Gastonia
- Continue to move forward with two additional fire stations to provide coverage for the center and southeast portions of the city
- Maintain adequate response times for an effective firefighting force set by the National Fire Protection Association (NFPA) and Insurance Service Office (ISO)
- Ensure all businesses are inspected on schedule according to the North Carolina Fire Prevention Code

Fire



Objectives

- Ensure all fire department members receive the required training recommended by the Insurance Service Office (ISO)
- Continually monitor the City’s expansion and ensure services are maintained
- Maintain the Fire Inspection Schedule set forth by the North Carolina Fire Prevention Code
- Coordinate with the Human Resources Department to administer the Fire Engineer’s promotional process

Performance Summary

Life Safety Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of inspections	Output	6,444	7,325	8,201
# of violation notices issued	Output	5,722	6,321	5,432
# of education programs conducted	Output	106	267	285
# of inspections per inspector	Efficiency	1,611	1,831	2,050
# of complaints per inspector	Efficiency	13	19	15
% of violations arising from an inspection	Outcome	53%	52%	40%
Number of residents receiving public education & training	Outcome	106,122	319,785	325,300
Public education program hours of training provided	Outcome	97	648	725
Fire cause & origin investigations	Outcome	384	326	300

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Training Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
Total training hours logged per year	Output	34,443	40,532	42,500
# of training hours per firefighter	Efficiency	260	307	320
% of employees meeting NC mandate of 36 hours of training per firefighter to maintain eligibility for pension fund	Outcome	100%	100%	100%
% of employees meeting ISO recommendation of 240 hours of training per employee	Outcome	76%	95%	95%

Operations Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of dispatched calls	Output	11,084	12,660	13,500
# of HazMat incidents	Output	151	159	165
Total property loss from fires	Output	\$9,288,850	\$13,880,895	\$8,000,000
Time for the first unit on scene at fires from creation of call 90 th percentile (minutes)	Outcome	7:07	7:47	7:10
Effective Response force time* on scene at the 90 th percentile (minutes)	Outcome	11:56	12:13	11:30

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

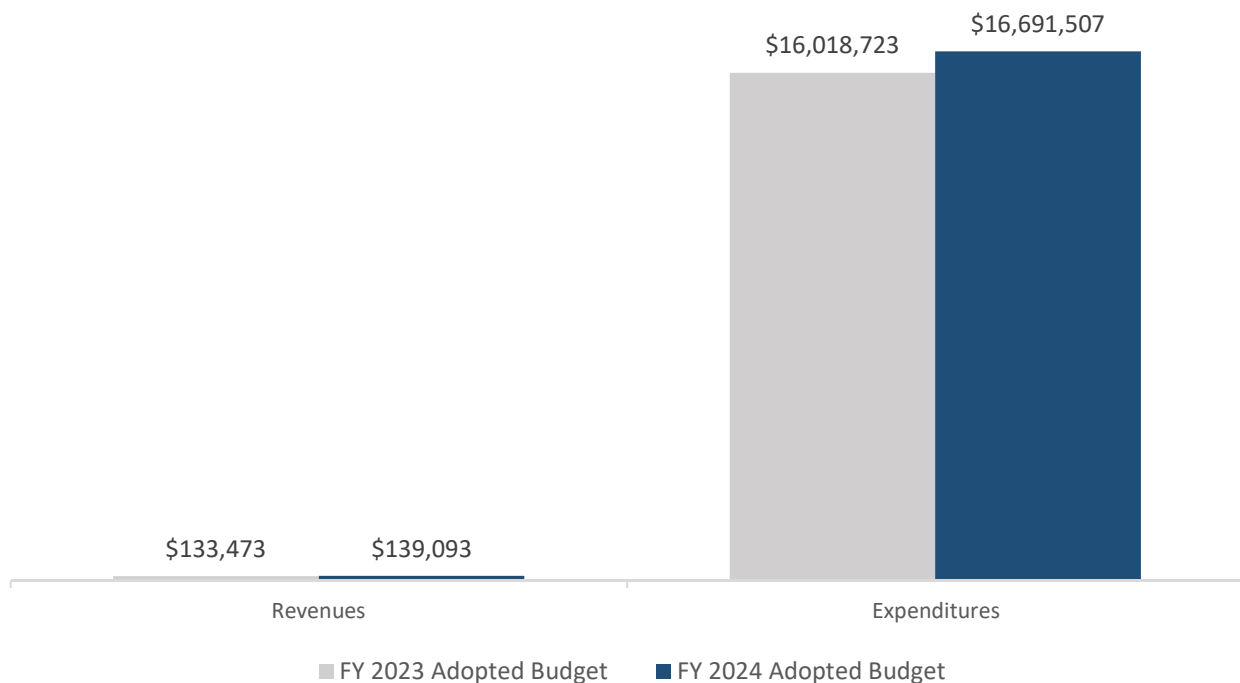
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Fire



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$49,158	\$43,000	\$43,000	\$45,000	4.65%
Other Revenues	\$4,888	\$90,473	\$90,473	\$94,093	4.00%
Total Revenues	\$54,046	\$133,473	\$133,473	\$139,093	4.21%
Personnel Costs	\$12,693,026	\$13,455,266	\$13,534,341	\$13,966,543	3.80%
Contracted Services	\$33,041	\$17,500	\$18,712	\$18,450	5.43%
Debt Service	\$312,808	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$929,938	\$1,222,011	\$1,215,180	\$1,074,020	-12.11%
Equipment/Capital Outlay	\$10,026	\$33,500	\$1,782,678	\$38,428	14.71%
Maintenance	\$373,792	\$295,400	\$374,845	\$379,400	28.44%
Operational Support	\$984,796	\$958,446	\$996,484	\$1,177,566	22.86%
Travel/Training	\$35,052	\$36,600	\$42,526	\$37,100	1.37%
Total Expenditures	\$15,372,479	\$16,018,723	\$17,964,766	\$16,691,507	4.20%



Mission Statement

Partnering with the community to serve, protect, and unite.

Department Summary

The Gastonia Police Department is a professional police services organization committed to enhancing the quality of life for all citizens by utilizing the philosophy of Intelligence-Led Problem-Oriented Policing to prevent crime and reduce the fear of crime. We do this by partnering with our community to promote a responsible approach to quality-of-life issues. The Gastonia Police Department promotes effective coordination and cooperation with other city agencies and community organizations to prevent crime and solve neighborhood issues, allowing the City of Gastonia to be safe and inviting for all who live, work, and recreate in our city.

Departmental Divisions and Responsibilities

- Administration
 - Legal
 - The Police Attorney is the legal advisor to the Police Department
 - Problem Analysis & Research Center (PARC)
 - Responsible for research, special programs/projects, crime analysis, Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation, policy development/revision, forms management, grant writing, and grant management
 - Office of Professional Standards (OPS)
 - Responsible for internal affairs investigations, background investigations, hiring, and recruiting
- Field Services
 - Patrol Services
 - Divided into three districts (East, Central, and West) where officers are assigned to prevent or detect criminal activity and traffic violations, respond to dispatched calls and emergencies, provide assistance to other officers, as needed, and locate, apprehend, and arrest law violators
 - Street Crimes
 - Two dedicated teams of officers who are focused on preventing or detecting violent crime throughout the city
 - Traffic Safety and Enforcement
 - A team of dedicated officers who are focused on preventing or detecting traffic violations throughout the city
- Support Services
 - Records Bureau
 - Responsible for processing and maintaining the integrity of all police reports, traffic citations, and criminal complaints that officers generate each day
 - Maintain contact with the public daily, providing information as requested

- Training
 - Coordinates training for new officers, in-service officers, and reserve officers
 - Coordinates external and specialized training for officers and non-sworn personnel
 - Responsible for maintaining the Police Firing Range
- Criminal Investigations
 - Detectives
 - Specialize in investigating adult and youth crimes, including violent crimes, property crimes, sex-related crimes, and cyber-crimes
 - Helps address victim's needs and provides resources
 - Crime Scene Investigators (CSI)
 - Specially trained detectives that collect and gather evidence at crime scenes
 - Responsible for securing crime scenes, photographing crime scenes, documenting and preserving physical and cyber evidence, and testifying in court
- Special Investigations
 - VICE
 - Works with Federal partners to reduce violent and organized crime
 - Investigate crimes related to prostitution, gambling, and narcotics
 - Responsible for collecting intelligence data on criminal activity
 - ABC Enforcement
 - Works to reduce crime and enhance public safety through fair and consistent enforcement of the state laws related to alcoholic beverage control, gambling, controlled substances and nuisance abatement, as well as other criminal regulatory matters in the interest of health and public safety
- Property and Evidence Bureau
 - Has custodial responsibility for all evidence and found property
 - Responsible for safeguarding, handling, and storing evidence properly and professionally, as well as preserving the evidentiary integrity of the property
- Quartermaster
 - Assists administrative personnel with the oversight and inventory of departmental assets
 - Responsible for making sure equipment, materials, and systems are available and functioning for everyday operation
- Special Units/Accounts
 - Special Situations
 - Special situations encompass a multi-jurisdictional team including SWAT, Sniper, Mobile Field Force, Crisis Negotiators, STO, Bomb Squad, Drone, and the Mobile Command Unit

FY 2023 Major Accomplishments

- Expanded the K9 Unit by acquiring a bloodhound for the agency
- Provided First Line Supervisor Training for newly promoted sergeants
- Provided training for newly established Social District to City Staff, sworn personnel, and local businesses
- Expanded Federal partnerships to include the United States Marshals Office

FY 2024 Budget Highlights

- Increase staffing for Peace Awareness Response Community (PARC) to include an additional crime analyst
- Added an Assistant Manager in the Records Bureau for leadership opportunities for non-sworn personnel and succession planning of the agency
- Improved the organizational structure by creating leadership opportunities for sworn personnel to help with oversight and prepare for succession planning, which included Corporals and Leutenants

Goals

- Give employees the knowledge, skills, training, and support they need to ensure personal success and organizational excellence
- Reduce crime and increase community confidence through proactive, evidence-based strategies and innovative technology
- Consistently maintain a culture of integrity and public trust through critical self-analysis, community engagement, and transparency

Objectives

- Align crime responses to community concerns based on Stratified Policing and other data-driven approaches
- Collaborate with partner agencies and resources throughout the county to address the homelessness crisis in Gastonia and Gaston County
- Engage the community in joint problem-solving through community events, education, and training
- Conduct a police satisfaction survey to understand community satisfaction and fear of crime issues
- Expand diversity and cultural awareness training for all employees
- Develop a structured career development program for each employee to help track career progress as they prepare for the challenges of assignments and promotions to higher ranks

Performance Summary

Patrol Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of Uniform Crime Report (UCR) Part I Crimes	Output	3,816	3,700	3,515
# of sworn patrol officers per 1,000 UCR Part I crime	Output	28.83	23.24	29.19
Annual cost per dispatched call	Efficiency	155.65	170.38	195.05
# of dispatched calls per patrol officer	Efficiency	1,419	1,923	1,419
Annual average response time to highest priority calls (hours:minutes:seconds)	Outcome	0:06:39	0:06:27	0:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Outcome	3.20	2.46	2.00

Support Services Division

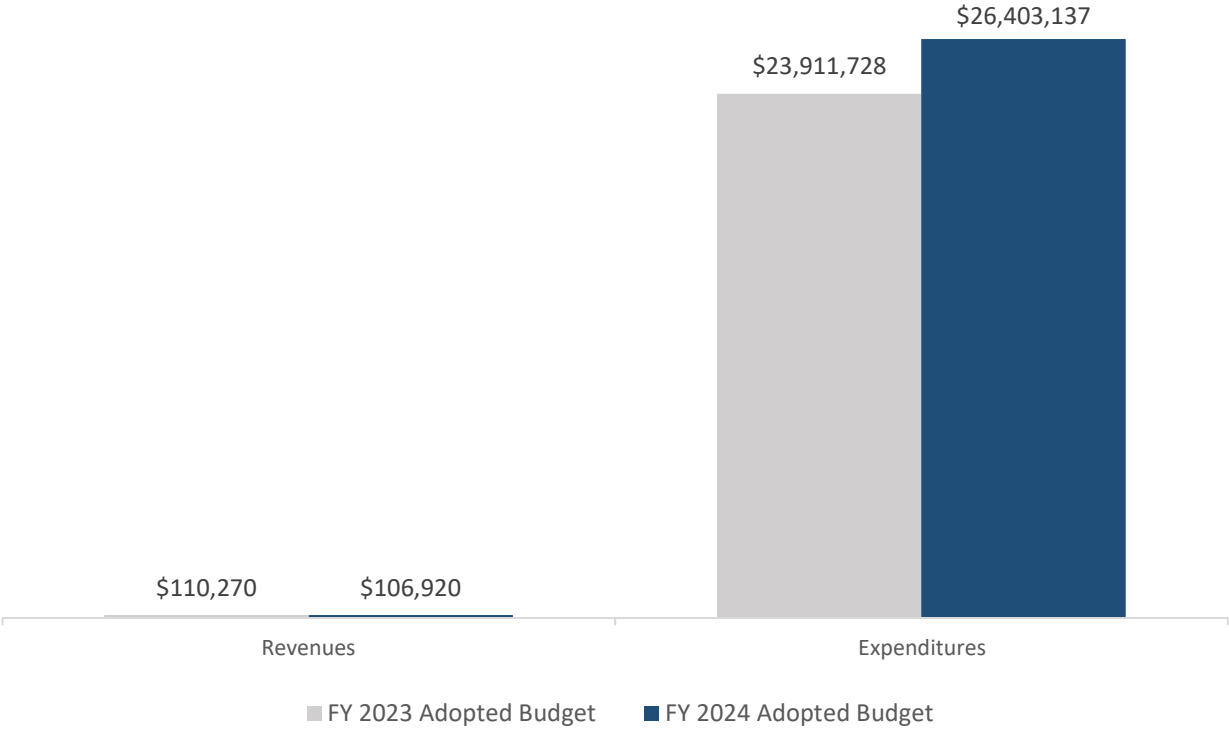
Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Output	3,816	3,700	3,515
# of cases assigned annually	Output	2,717	2,105	2,200
Cost per case assigned annually	Efficiency	\$1,580.45	2,127.34	\$2,268.65
# of cases assigned annually per investigative officer	Efficiency	162	112	110
# UCR Part I crimes cleared in year as % of such crimes reported in year	Outcome	45.34%	39.68%	45%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Outcome	0.25	0.25	0.00

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Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$7,405	\$5,650	\$5,650	\$3,300	-41.59%
Non-recurring Grants	\$4,000	\$0	\$8,745	\$0	0.00%
Operating Grants	\$11,111	\$0	\$0	\$0	0.00%
Other Revenues	\$109,842	\$104,620	\$1,109,885	\$103,620	-0.96%
Total Revenues	\$132,358	\$110,270	\$1,124,280	\$106,920	-3.04%

Personnel Costs	\$18,159,011	\$20,057,494	\$20,079,633	\$22,071,154	10.04%
Contracted Services	\$98,660	\$113,925	\$127,977	\$172,117	51.08%
Equipment Lease & Utilities	\$692,820	\$844,505	\$1,850,722	\$675,249	-20.04%
Equipment/Capital Outlay	\$9,361	\$10,000	\$13,843	\$14,395	43.95%
Maintenance	\$369,135	\$368,200	\$445,300	\$418,330	13.61%
Operational Support	\$2,249,338	\$2,437,019	\$2,503,361	\$2,941,822	20.71%
Travel/Training	\$75,415	\$80,585	\$82,733	\$110,070	36.59%
Total Expenditures	\$21,653,740	\$23,911,728	\$25,103,569	\$26,403,137	10.42%



Mission Statement

To responsibly manage natural resources; provide excellent parks, facilities and recreation opportunities for the community; and ensure the highest quality of life for current and future generations.

Department Summary

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

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

Department Summary

- Administration
 - Rentals, day-to-day operations, budgets, planning, expenditures, revenues, grants, capital projects and payroll
- Athletics
 - Youth and adult athletics, Senior Games and youth camps
- Cemeteries
 - Cemetery landscaping, burials, headstones and columbarium
- Community Centers & Parks
 - Programming, open space and rentals
- Landscaping city facilities and grounds
- Maintenance/Development
 - Athletic fields, interstate interchanges, projects and parks
- Seasonal Facilities
 - Skeet and Trap Range, Lineberger Train, playgrounds, swimming pools (Erwin and Lineberger), splash pads and Rankin Lake – lakefront operations
- Senior/Special Populations
 - Senior and special populations programming, dances, community groups and Senior Games
- Special Events
 - July 4th Festival and fireworks, fall carnival, Winter Wonderland, Gaston Max, Art Show, music licenses, Rotary Pavilion rentals, filming requests and In-Kind Service (IKS) Requests, Downtown events and ribbon cuttings

FY 2023 Major Accomplishments

- Hosted 2023 Dixie Youth Baseball Coach Pitch State Tournament
- Continued offering special events (Gaston Max, Art Show, Fourth of July, Christmas in the City)
- Received PARTF grant for the Linwood Springs Redevelopment project (\$500,000)
- Completed initial site clearing, restroom renovations and water access projects at Linwood Springs property
- Replaced playgrounds at four community centers
- Installed new entrance signage for Sims Park, T. Jeffers Center and Bradley Center
- Completed design and began construction on new swimming pool and bathhouse at Erwin Center
- Completed design and began construction on new additional parking at Erwin Center
- Replaced basketball gym floor at Erwin Community Center
- Completed design and began construction on pickleball courts, restrooms and shelter at T. Jeffers Center
- Completed purchase, and began renovations, for sports fields at Marietta Street property
- Purchased ADA accessible ramp for mobile stage unit
- Continued partnership with Rotary Club to provide summer concert series
- Fostered positive community relationships through In-Kind Services (IKS) process
- Helped Keep Gastonia Beautiful (KGB) with splitting and selling wood
- Supported KGB with beautification and educational projects and programs
- Assisted with warranties and additional furniture, fixtures and equipment (FF&E) for Caromont Health Ballpark in the FUSE District

FY 2024 Budget Highlights

- Completion of Linwood Springs Park updated master plan and begin installation of Phase One park structures
- Completion of field renovations at Marietta Street property
- Completion of pickleball court, restrooms and shelter construction at T. Jeffers Center
- Completion of swimming pool and bathhouse construction at Erwin Center
- Completion of parking lot construction at Erwin Center
- Installation of fencing around field at Erwin Center
- Pedestrian safety and intersection/safety improvements at parks
- Installation of new skeet and trap machines at the Skeet and Trap Range
- Paving of Bob and Pat Boyd Drive and parking area of Skeet and Trap Range
- Continue Downtown and street beautification projects
- Maintain partnership with Rotary Club to provide summer concert series
- Preserve partnership with Special Olympics of Gaston County

Goals

- Maintain successful partnerships with community stakeholders
- Continue safety upgrades at all facilities
- Continue to update facilities and parks and replace outdated equipment

Parks & Recreation



- Amplify Parks and Recreation facility, parks and program awareness through increased presence at community events and activities
- Improve park maintenance City-wide through streamlined processes
- Increase youth and adult participation in facilities, programs and athletics
- Cultivate diversity of program offerings and availability
- Grow revenue opportunities through marketing and sponsorships

Objectives

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

Performance Summary

Athletics Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal*
# of youth athletic teams	Output	283	323	325
# of adult athletic teams	Output	44	31	40
# of swimmers at City pool facilities	Output	10,144	12,528	13,000
Monthly cost per athletic team participant (youth)	Efficiency	\$8.46	\$7.28	\$8.59
Monthly cost per athletic team participant (adult)	Efficiency	\$10.89	\$12.14	\$11.16
Total cost for operation of City pool facilities	Efficiency	\$79,061	\$46,050	\$75,000
% of cost of pool operation vs. revenues received	Outcome	188.3%	91.4%	144.2%

*Based on both Erwin Pool operations beginning May 2024.

Organized Programs Division

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of participants in special population activities	Output	5	15	15
# of adults participating in programs	Output	142	202	220
# of children attending live theatrical performances	Output	-	-	-
Monthly cost per special population participant	Efficiency	\$4.50	\$1.49	\$1.83
Monthly cost per adult program participant	Efficiency	\$1.59	\$1.23	\$1.32
Monthly cost per theatrical performance attendee	Efficiency	N/A	N/A	N/A
% of cost of program operation vs. revenue received	Outcome	19.6%	11.4%	17.8%
% of cost of special population programs vs. revenue received	Outcome	18.8%	9.4%	10.8%
% of cost of theatrical performances vs. revenue received	Outcome	N/A	N/A	N/A
% of cost of adult program vs. revenue received	Outcome	19.7%	11.5%	20.5%



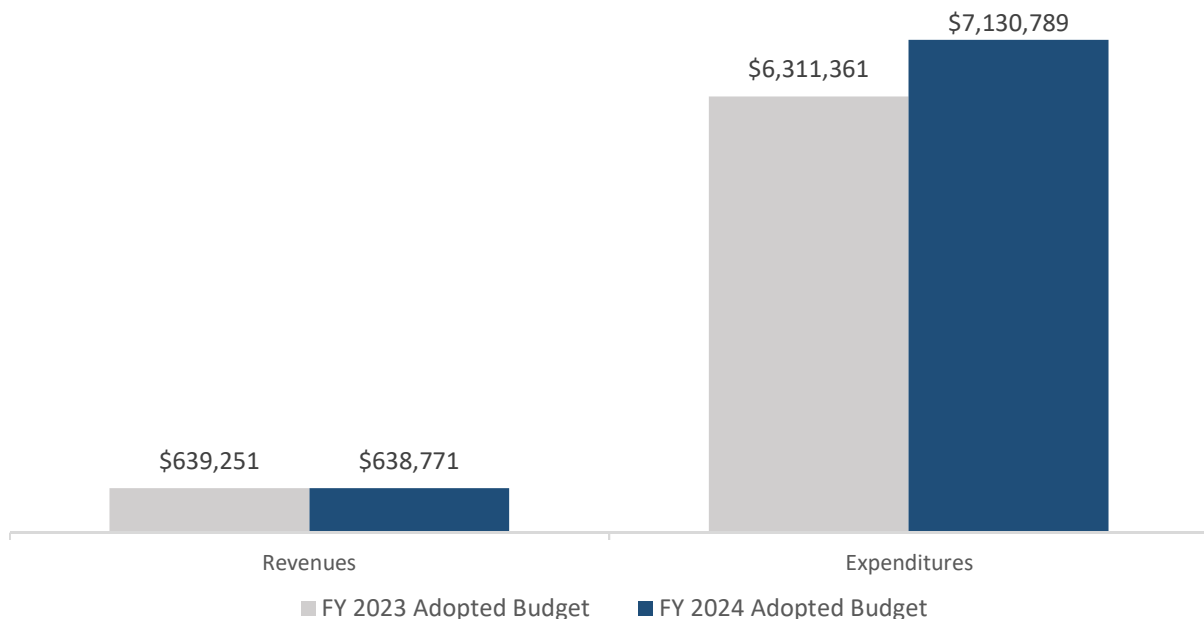
Kayaks at Rankin Lake Park

Parks & Recreation



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$663,981	\$558,800	\$566,300	\$587,850	5.20%
Non-recurring Grants	\$1,495	\$0	\$0	\$0	0.00%
Other Revenues	\$29,815	\$80,451	\$101,784	\$50,921	-36.71%
Total Revenues	\$695,291	\$639,251	\$668,084	\$638,771	-0.08%
Personnel Costs	\$3,815,036	\$4,038,050	\$4,319,873	\$4,853,216	20.19%
Contracted Services	\$356,292	\$492,312	\$467,579	\$491,932	-0.08%
Debt Service	\$149,518	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$433,189	\$524,037	\$498,338	\$524,223	0.04%
Equipment/Capital Outlay	\$70,266	\$43,000	\$252,313	\$0	-100.00%
Maintenance	\$449,069	\$461,700	\$403,942	\$437,725	-5.19%
Operational Support	\$396,385	\$615,875	\$747,683	\$655,488	6.43%
Purchases - Resale	\$73,374	\$105,100	\$116,900	\$139,750	32.97%
Travel/Training	\$14,276	\$36,600	\$30,574	\$34,154	-6.68%
Reimbursement of Services	(\$546,962)	(\$5,313)	(\$5,313)	(\$5,699)	7.27%
Total Expenditures	\$5,210,443	\$6,311,361	\$6,831,889	\$7,130,789	12.98%



Mission Statement

Inspiring curiosity and understanding of science and the natural world through exceptional educational programs, exhibits and research.

Department Summary

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

Departmental Divisions and Responsibilities

- Administration
 - Responsible for the overall administration of the museum and its public position and image
 - Create and maintain records and reports related to the functioning of the Museum
 - Financial, legal, American Alliance of Museums (AAM) Accreditation, Smithsonian Affiliates, and Association of Science and Technology Centers (ASTC)
 - Create and maintain museum records and reports related to City of Gastonia and the Schiele Board of Trustees
- Collections/Research
 - Responsible for the care and protection of all the Museum's objects and specimens
 - Maintain and implement best practices in the care and use of collections in exhibits and programs
 - Maintain records and documentation on all objects and specimens in a relational database
- Education
 - Develop education programs and events that inspire curiosity and support school curriculum
 - Develop education programs and events for general public and diverse audiences
 - Maintain relationships with local and regional public and private schools as well as home schools
 - Incorporate national and state education standards and guidelines into the planning and evaluation process
- Exhibits
 - Develop, fabricate, install, and maintain permanent natural history/science exhibits
 - Create an annual schedule of temporary exhibits and manage the installation process
 - Maintain awareness of current best practices in methods for serving diverse audiences
 - Keep all exhibits clean and in good working order
- Operations
 - Maintain a safe, clean facility for staff and visiting public
 - Implement current best practices for facility management
 - Maintain records on current best practices on facility safety and security

- Programs
 - Develop and present public programs and events designed for both specialized and general audiences
 - Conduct evaluation of programs with the goal of improving the effectiveness of our program
 - Conduct research to gain insight into our visitors and to identify new audiences
 - Develop programs that are inclusive and serve diverse audiences

FY 2023 Major Accomplishments

- Served over 50,000 participants in field trip programs that delivered educational services and returned
- Developed and implemented exhibit improvements: *Carolina 'Cue, Block Party, Cats Untamed*
- Improved the Catawba Indian Village by rebuilding structures, updated graphic presentations, and created additional program materials
- Enhanced the afterschool enrichment program and maximized participation in year 2
- Continued improvements to Outdoor exhibits and Nature Trail including *Natural Amazement*

FY 2024 Budget Highlights

- Increase in projected revenues due to increased visitation and program attendance

Goals

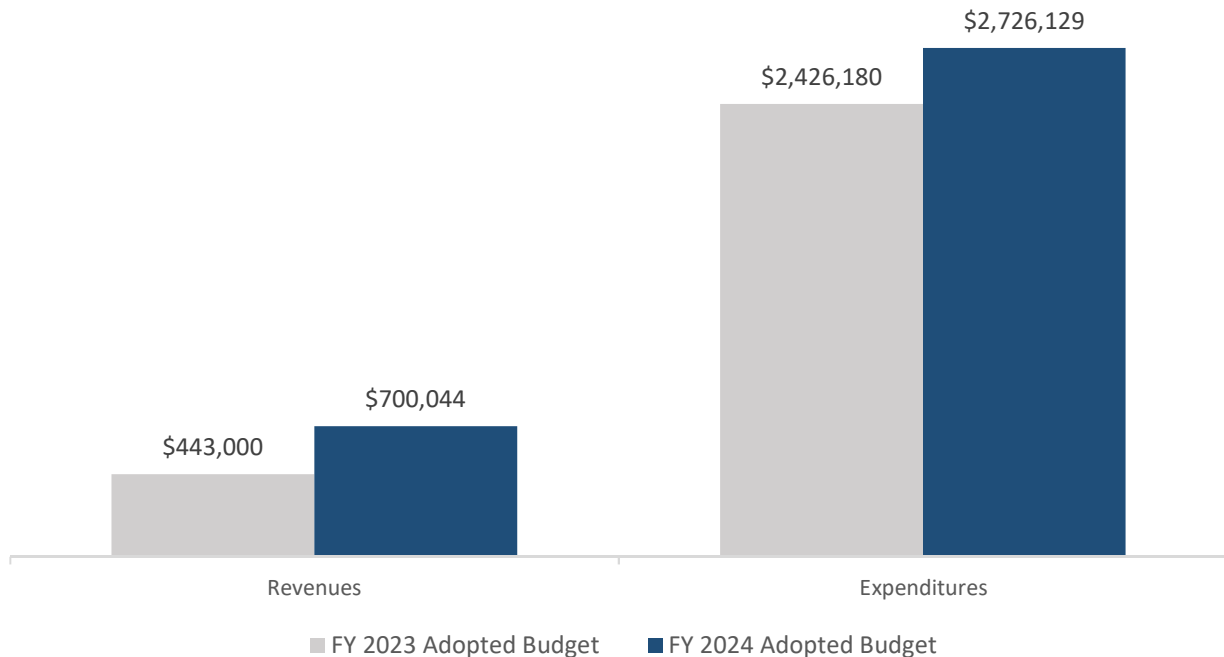
- Develop and implement a Capital Campaign for new dinosaur hall
- Develop plans for a new dinosaur hall and implement production while supporting fundraising campaign
- Serve a diverse visitor base with educational products: general public, students, special events
- Develop and implement a new early childhood exhibit experience and a new exhibit for the NC Hall
 - Plan and implement improved exhibits for the reptiles and other live animal exhibits
- Implement a new professional development program series for formal educators
 - Expand the effective use of technology to enhance the visitor experience
- Expand marketing efforts to reach new and diverse audience segments

Objectives

- Develop new community and regional partnerships, sponsorships and grant opportunities
- Expand marketing and promotion of the museum in the southeast region
- Begin fabrication of a new dinosaur, paleontology, and geology hall
- Install a new special themed temporary exhibit

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$588,824	\$443,000	\$643,000	\$662,280	49.50%
Other Revenues	\$52,921	\$0	\$0	\$37,764	100.00%
Total Revenues	\$641,745	\$443,000	\$643,000	\$700,044	58.02%
Personnel Costs	\$1,478,456	\$1,780,873	\$1,735,050	\$1,910,673	7.29%
Contracted Services	\$37,555	\$31,830	\$31,760	\$47,000	47.66%
Debt Service	\$52,921	\$37,724	\$37,724	\$37,764	0.11%
Equipment Lease & Utilities	\$80,035	\$108,282	\$96,832	\$102,855	-5.01%
Equipment/Capital Outlay	\$0	\$4,000	\$1,151	\$0	-100.00%
Maintenance	\$48,978	\$48,050	\$83,059	\$66,550	38.50%
Operational Support	\$494,253	\$415,271	\$613,981	\$561,137	35.13%
Travel/Training	\$126	\$150	\$150	\$150	0.00%
Total Expenditures	\$2,192,324	\$2,426,180	\$2,599,707	\$2,726,129	12.36%



Mission Statement

To continually strive toward excellence in the delivery of municipal services to our citizens and customers in a courteous, safe, efficient and cost-effective manner.

Department Summary

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

Departmental Divisions and Responsibilities

- Building & Grounds
 - Maintains all City facilities
- Fleet Services
 - Manages and maintains vehicles and equipment and fueling stations for the City, purchases replacement rolling stock, and manages the municipal airport and the City's transit system
- Traffic Services
 - Maintains the City's traffic signal system, all traffic related signage and street markings
- Street Supervision
 - Manages all street, traffic and stormwater operations
- Street Maintenance
 - Maintains 354 miles of City streets and approximately 100 miles of North Carolina Department of Transportation (NCDOT) roads

FY 2023 Major Accomplishments

- Continued to install wayfinding signs
- Implemented an asset management plan for power tools
- Continued to implement the replacement of the City's traffic signal and closed circuit television (CCTV) systems
- Performed additional preliminary Americans with Disabilities (ADA) compliance assessments at five City facilities (Municipal Operations Center, Adult Recreation Center, Rankin Lake Clubhouse, Phillips Center and Bradley Center)
- Replaced fuel pumps at the Main Fuel Site (800 N. Broad Street)
- Continued to upgrade the second floor of the Garland Business Center with high efficiency LED lighting
- Received Council approval of the Garland Business Center's full roof replacement contract

FY 2024 Budget Highlights

- Continue ADA compliance assessments for City facilities
- Install a (diesel exhaust fluid) DEF dispensing station at Fleet Services facility
- Complete the wayfinding sign project, including identified corrective items

Goals

- Improve operational efficiency and promote accuracy, consistency and excellence in customer service communications, as well as administrative tasks for the Department and Division
- Provide quality fleet management services through the maintenance and repairs of all City vehicles in a cost effective and efficient manner
- Improve building illumination and energy efficiency
- Evaluate all City facilities to develop a master five-year capital improvement plan
- Continue to implement the City's new traffic signal system
- Continue to phase in EV vehicles and equipment to replace gasoline and diesel units

Objectives

- Maintain Blue Seal of Excellence Recognition through the National Institute for Automotive Service Excellence (ASE) which identifies highly qualified fleet repair facilities and their commitment to excellence
- Complete Garland Business Center upgrade to high efficiency LED lighting
- Develop an improved street sweeping program to include zone maps and time elements
- Renovating the building at 151 Snyder Place for the new Health Clinic

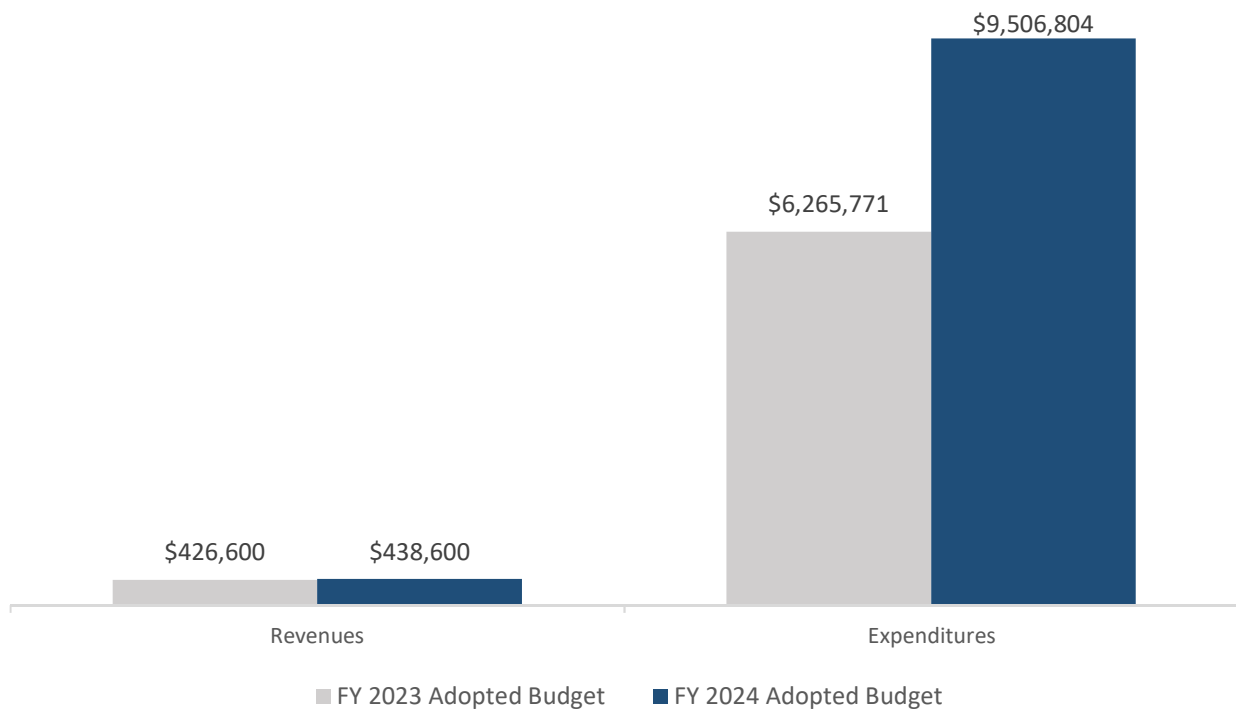
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Public Works



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$146,328	\$140,100	\$140,100	\$150,600	7.49%
Other Revenues	\$19,073	\$11,500	\$11,500	\$13,000	13.04%
State Transfers	\$286,792	\$275,000	\$275,000	\$275,000	0.00%
Total Revenues	\$452,193	\$426,600	\$426,600	\$438,600	2.81%
Personnel Costs	\$3,300,684	\$3,578,167	\$3,578,167	\$3,726,599	4.15%
Contracted Services	\$111,634	\$137,818	\$149,441	\$134,506	-2.40%
Debt Service	\$2,330,791	\$2,320,953	\$2,380,953	\$5,234,157	125.52%
Equipment Lease & Utilities	\$117,287	\$146,275	\$149,645	\$136,940	-6.38%
Equipment/Capital Outlay	\$103,780	\$76,000	\$72,513	\$48,000	-36.84%
Maintenance	\$832,179	\$499,400	\$908,712	\$716,373	43.45%
Operational Support	\$611,673	\$309,726	\$338,207	\$330,816	6.81%
Travel/Training	\$8,794	\$15,250	\$15,214	\$22,070	44.72%
Reimbursement of Services	(\$1,005,241)	(\$817,818)	(\$817,818)	(\$842,657)	3.04%
Total Expenditures	\$6,411,581	\$6,265,771	\$6,775,034	\$9,506,804	51.73%

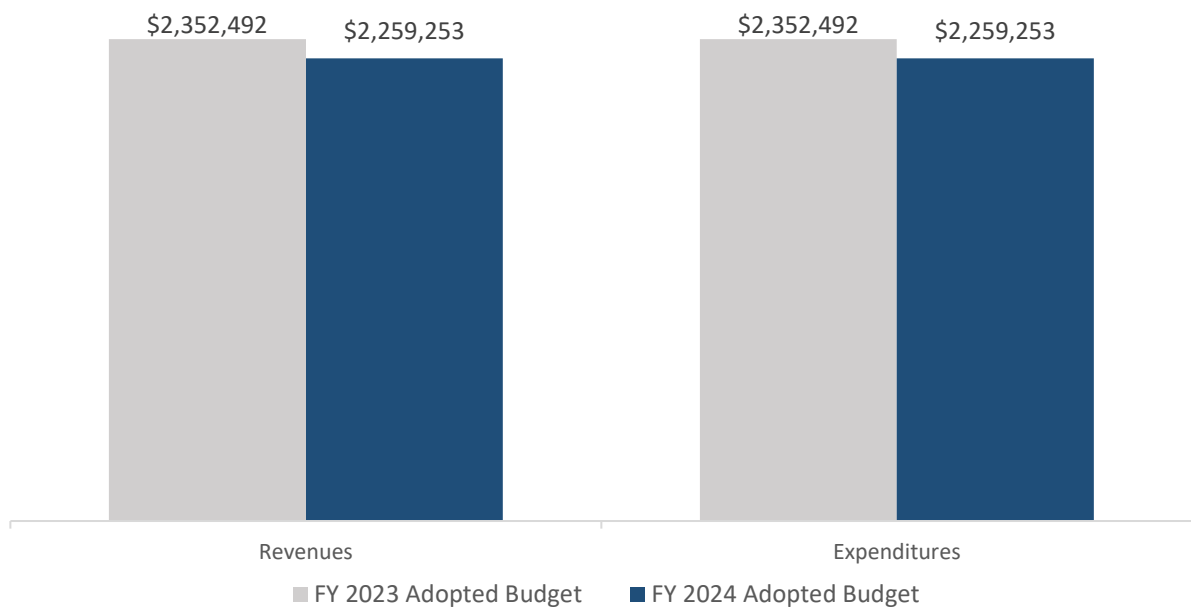


FUSE Facility Operations

The FUSE Facility Operations Fund is used to account for the financial costs related to the Franklin Urban Sports & Entertainment (FUSE) District that includes the City’s newly constructed, 5,000-seat multi-use sports and entertainment facility which opened in spring 2021 and is home to the Gastonia Honey Hunters, an Atlantic League of Professional Baseball team. In addition, the facility is capable of hosting other sports, such as soccer and lacrosse, as well as concerts, festivals and other events.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$77,569	\$85,808	\$85,808	\$85,808	0.00%
Other Revenues	\$92,252	\$140,000	\$141,680	\$140,000	0.00%
Appropriated Fund Balance	\$0	\$0	\$2,305,361	\$0	0.00%
Transfers In	\$4,418,287	\$2,126,684	\$2,226,684	\$2,033,445	-4.38%
Total Revenues	\$4,588,108	\$2,352,492	\$4,759,533	\$2,259,253	-3.96%
Personnel Costs	\$34,670	\$70,000	\$70,000	\$0	-100.00%
Contracted Services	\$0	\$4,000	\$8,000	\$12,000	200.00%
Debt Service	\$2,036,523	\$2,003,684	\$4,197,277	\$1,975,745	-1.39%
Equipment Lease & Utilities	\$178,206	\$177,000	\$251,260	\$185,700	4.92%
Equipment/Capital Outlay	\$0	\$85,808	\$171,616	\$85,808	0.00%
Maintenance	\$4,817	\$10,000	\$55,365	\$0	-100.00%
Operational Support	\$0	\$2,000	\$6,015	\$0	-100.00%
Total Expenditures	\$2,254,216	\$2,352,492	\$4,759,533	\$2,259,253	-3.96%



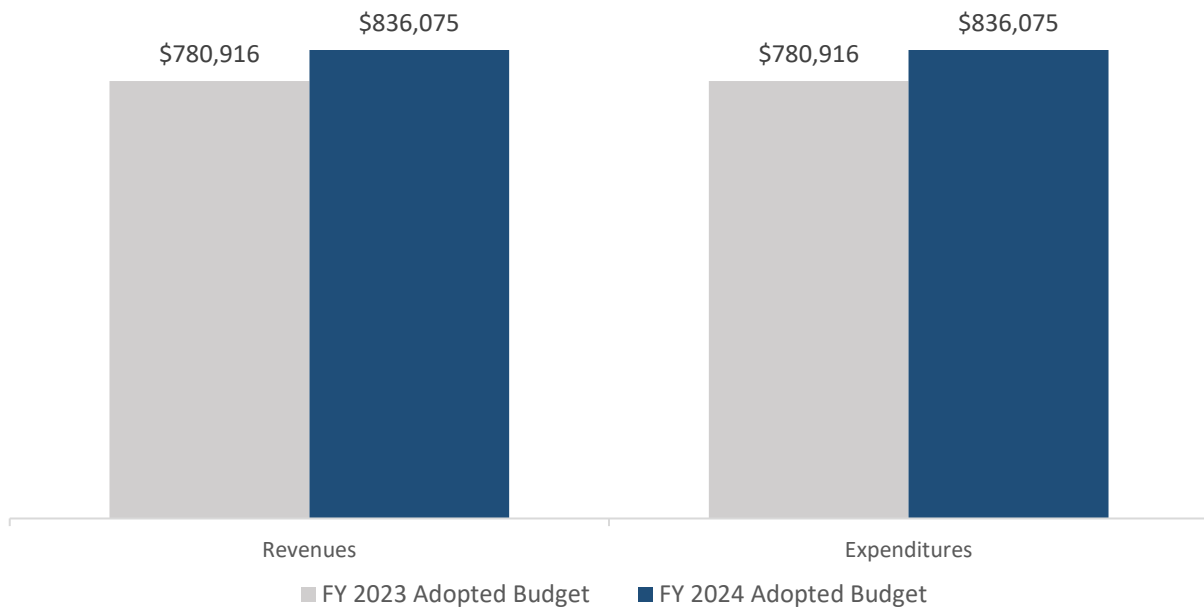
Gastonia Conference Center



The Gastonia Conference Center is a 32,000 square-foot technologically advanced and sustainably built conference center that is designed to generate business and support the local Gastonia community. The Conference Center accommodates over 450 meeting attendees and 300 for a seated banquet function and features ten separate purpose-built and distraction-free meeting rooms, event spaces and a 5,100 square-foot ballroom. It has gained recognition as the greater Charlotte regions foremost destination for events of all kinds.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$254	\$0	\$0	\$0	0.00%
Other Revenues	\$538,976	\$740,916	\$840,916	\$743,581	0.36%
Appropriated Fund Balance	\$0	\$0	\$317,815	\$52,494	100.00%
Transfers In	\$40,000	\$40,000	\$40,000	\$40,000	0.00%
Total Revenues	\$579,230	\$780,916	\$1,198,731	\$836,075	7.06%
Contracted Services	\$392	\$0	\$30,415	\$0	0.00%
Debt Service	\$586,578	\$632,916	\$632,916	\$633,581	0.11%
Maintenance	\$11,912	\$10,000	\$80,000	\$10,000	0.00%
Operational Support	\$210,406	\$138,000	\$455,400	\$140,000	1.45%
Transfers Out	\$300,000	\$0	\$0	\$52,494	100.00%
Total Expenditures	\$1,109,288	\$780,916	\$1,198,731	\$836,075	7.06%



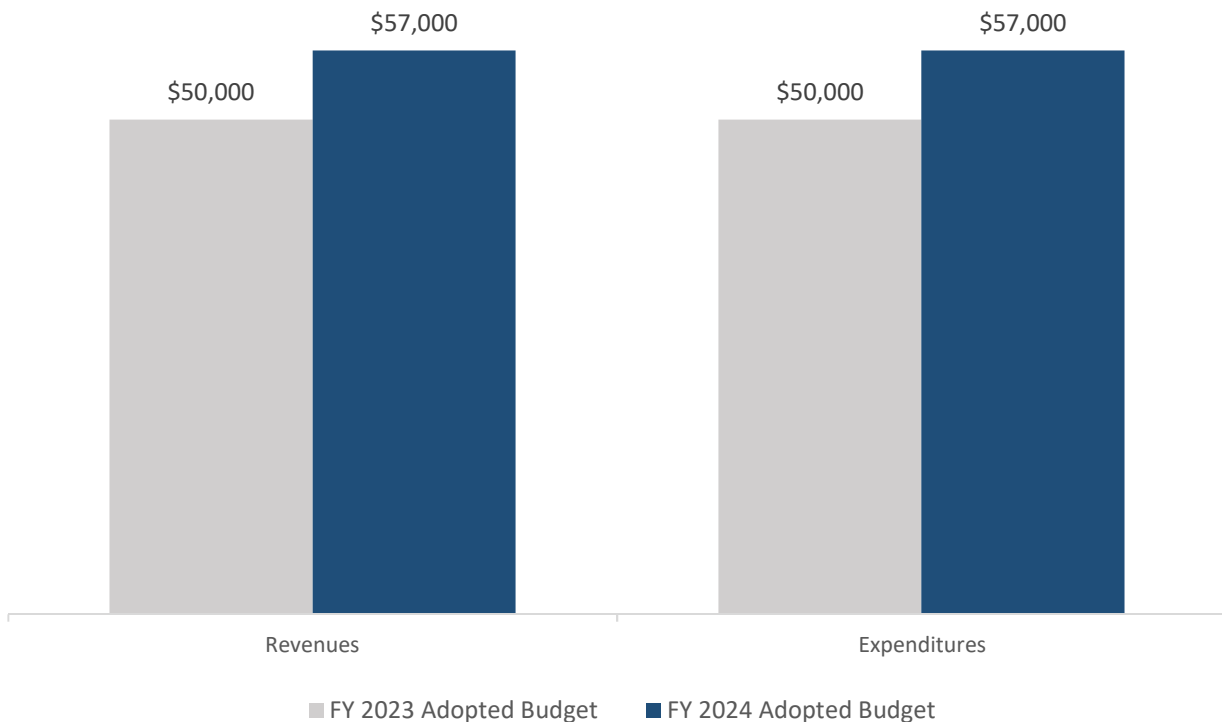
Solid Waste Disposal Tax



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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$354	\$0	\$0	\$0	0.00%
Other Revenues	\$61,010	\$50,000	\$50,000	\$57,000	14.00%
Appropriated Fund Balance	\$0	\$0	\$181,768	\$0	0.00%
Total Revenues	\$61,364	\$50,000	\$231,768	\$57,000	14.00%
Operational Support	\$0	\$50,000	\$231,768	\$57,000	14.00%
Total Expenditures	\$0	\$50,000	\$231,768	\$57,000	14.00%



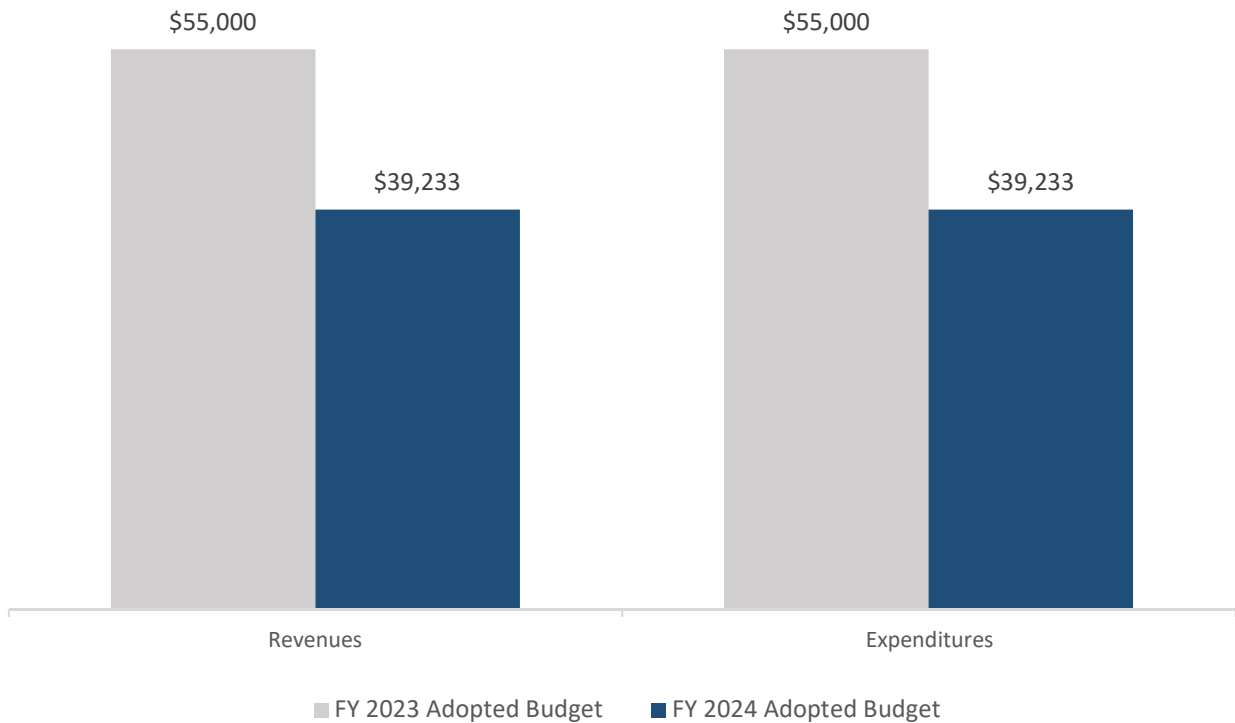
Technology Support



The Technology Support Fund is used to account for the technology fees charged for all activity in the City’s development and planning software. Revenues are used to offset the costs of the software within those same City departments.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$98,855	\$55,000	\$55,000	\$14,400	-73.82%
Investment Earnings	\$259	\$0	\$0	\$2,500	100.00%
Other Revenues	\$30	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$17,452	\$22,333	100.00%
Total Revenues	\$99,144	\$55,000	\$72,452	\$39,233	-28.67%
Contracted Services	\$32,533	\$43,945	\$43,945	\$39,233	-10.72%
Operational Support	\$8,680	\$8,555	\$26,007	\$0	-100.00%
Travel/Training	\$675	\$2,500	\$2,500	\$0	-100.00%
Total Expenditures	\$41,888	\$55,000	\$72,452	\$39,233	-28.67%



Powell Bill



The Powell Bill Fund is used to account for the City’s revenue from the State’s motor fuel tax levied per North Carolina General Statute (G.S) 105-449.80. These funds are distributed to municipalities twice per year – half on or before October 1 and the remainder on or before January 1.

Per G.S 136-41.3, this funding is to be used “primarily for the resurfacing of streets within the corporate limits of the municipality but may also be used for the purposes of maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the corporate limits of the municipality or for meeting the municipality's proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways, or sidewalks.” It may not be used for on- or off-street parking, street lighting, traffic police or thoroughfare planning.

Mission Statement

To provide a safe city street system through effective and efficient maintenance, with an emphasis on exceptional customer service.

Department Summary

Powell Bill funds are State appropriated revenues that are used primarily for the maintenance and resurfacing of streets within the limits of the City of Gastonia, as mandated by North Carolina General Statute 136-41.3. Additional allowable uses include maintaining, repairing, constructing, reconstructing or widening of streets or public thoroughfare, including bridges, drainage, curb and gutter, and sidewalks. Powell Bill staff is dedicated to providing effective leadership and management that enables the Department to perform street maintenance in an efficient and cost-effective manner, and to create a work environment that attracts and retains highly competent, dedicated and productive employees.

Departmental Divisions and Responsibilities

- Street Operations and Maintenance
 - Maintains 358 miles of streets
 - Street sweeping
 - Concrete operations and maintenance
 - Right-of-Way operations and maintenance
 - Storm drainage system construction and maintenance

FY 2023 Major Accomplishments

- Continued annual resurfacing program

FY 2024 Budget Highlights

- Develop an updated pavement assessment plan
- Update the three-year resurfacing plan
- Produce a sidewalk improvement plan
- Create a pavement striping plan

Powell Bill



Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department
- Continue the annual resurfacing program
- Increase the miles of streets resurfaced this fiscal year

Objectives

- Develop an improved street sweeping program to include zone maps and time elements
- Continue the crack-pouring program as a part of street maintenance
- Implement a time tracking sheet to more precisely track time spent on Powell Bill eligible streets

Performance Summary

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# miles of streets City is responsible for maintaining*	Output	451.70	454	460
Average length of time taken to repair routine pavement failures, such as potholes, etc.	Output	1 day	1 day	1 day
Annual tons of material put into place per mile maintained	Efficiency	11.96	14.4	15
Average annual cost per ton put into place by contractors for repaving	Efficiency	\$288.17	\$160.33	\$200.00
Average annual cost per mile repaved during the year for repaving	Efficiency	\$149,556.00	\$243,309.53	\$300,000.00
Rating on most recent pavement condition assessment, e.g. ITRE	Outcome	70.0	70.0	70.0
% of asphalt failures presenting road hazards that are abated within 24 hours of being identified	Outcome	100%	100%	100%

*includes 100 miles of State roads

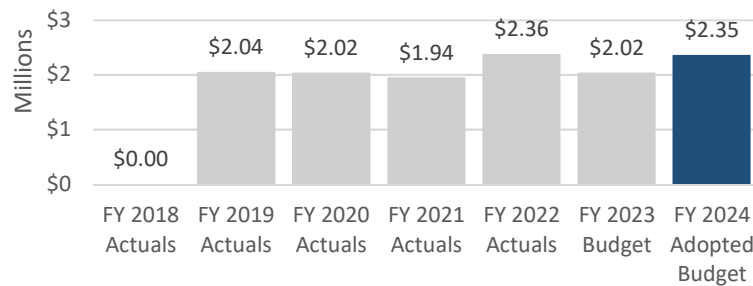
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Powell Bill

MAJOR SOURCES OF REVENUES

Powell Bill funding = \$2,350,000

Three-quarters or 75% of the State’s distribution to municipalities is appropriated on a per capita basis, while the remainder is distributed according to the number of miles of city-maintained streets.

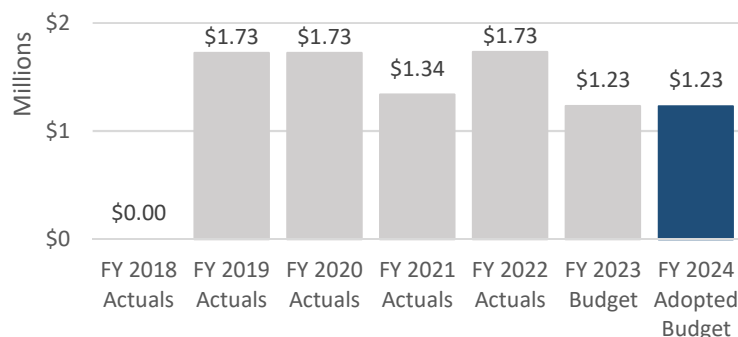


Transfer from General Fund = \$1,231,348

Per G.S. 20-97, municipalities may levy an annual motor vehicle tax, not to exceed \$30 per vehicle. The proceeds from this tax may be used as follows:

- General purpose – up to \$5 may be used for any lawful purpose
- Public transportation – up to \$5 may be used for “financing, constructing, operating, and maintaining local public transportation systems” if the municipality operates a public transportation system
- Public streets – the remainder must be used for “maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town that do not form a part of the State highway system”
 - Required transfer = \$950,000

The FY 2024 total transfer from General Fund maintains the \$500,000 decrease from the FY 2022 amount due to a three-year resurfacing project in the amount of \$1.5 million that the City is financing with American Rescue Plan Act (ARPA) funds. The transfer from General Fund will benefit from this project for one more budget year.



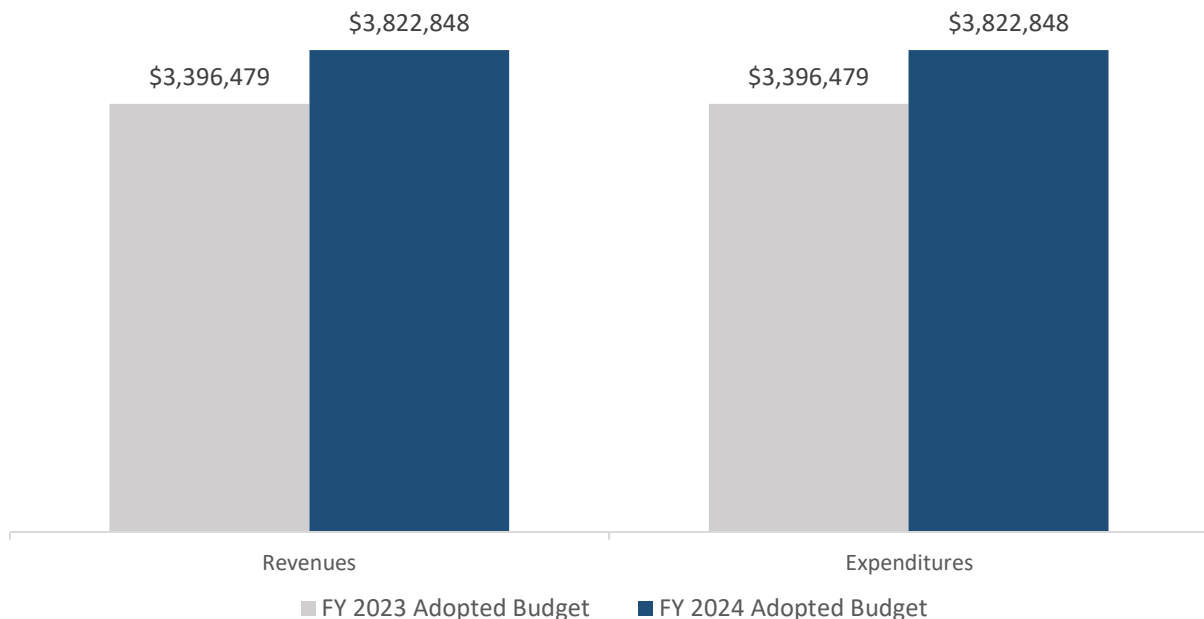
Prior to FY 2019, Powell Bill was included with the General Fund (110). Therefore, a transfer was not needed.

Powell Bill

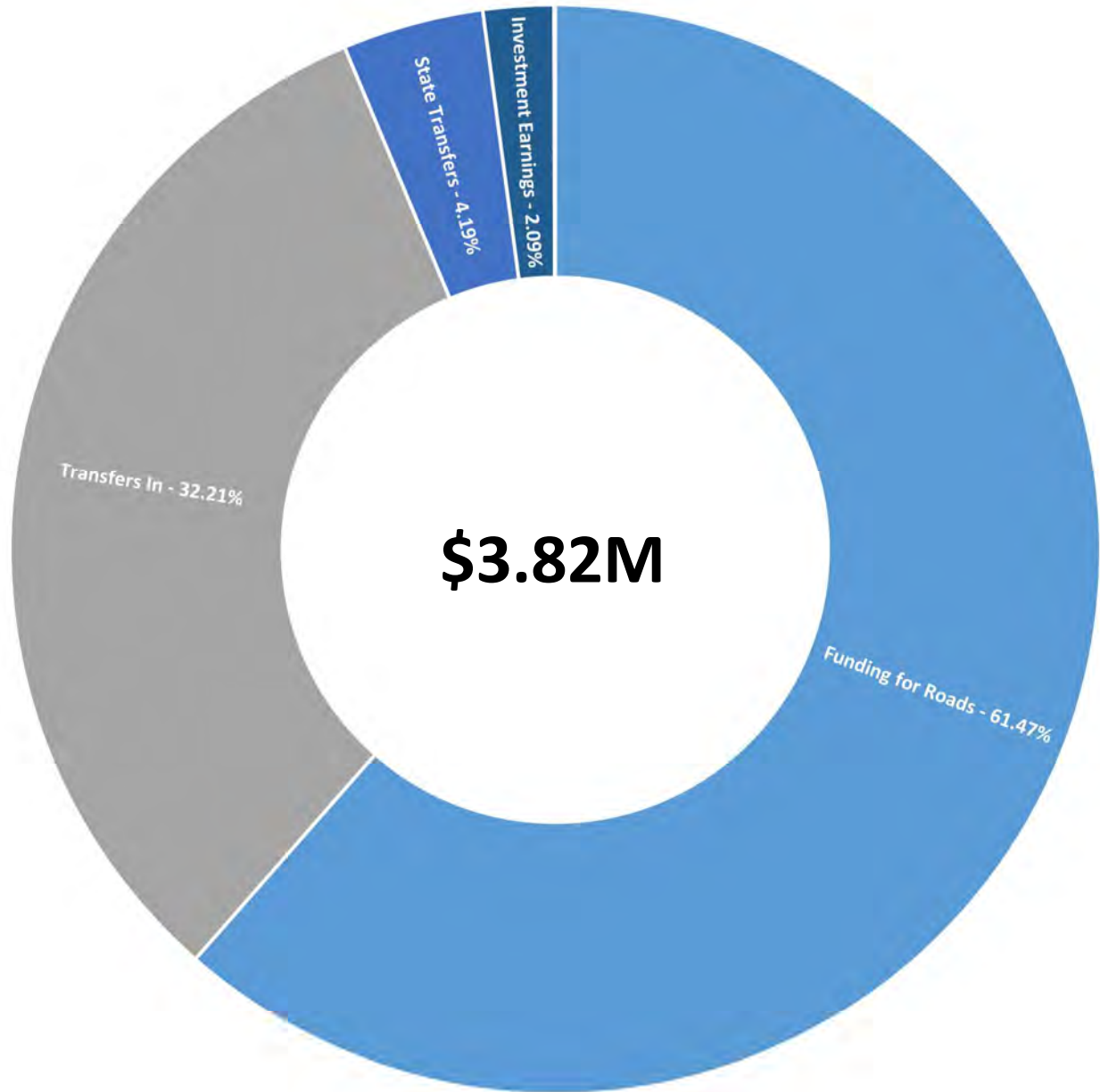


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Funding for Roads	\$2,362,945	\$2,023,631	\$2,023,631	\$2,350,000	16.13%
Investment Earnings	\$1,540	\$0	\$24,000	\$80,000	100.00%
Other Revenues	\$10,900	\$1,500	\$1,500	\$1,500	0.00%
State Transfers	\$127,335	\$140,000	\$140,000	\$160,000	14.29%
Appropriated Fund Balance	\$0	\$0	\$464,084	\$0	0.00%
Transfers In	\$1,731,573	\$1,231,348	\$1,231,348	\$1,231,348	0.00%
Total Revenues	\$4,234,293	\$3,396,479	\$3,884,563	\$3,822,848	12.55%
Personnel Costs	\$1,629,283	\$1,978,513	\$1,978,513	\$2,093,337	5.80%
Contracted Services	\$5,069	\$6,000	\$6,680	\$4,000	-33.33%
Equipment Lease & Utilities	\$309,812	\$236,102	\$234,782	\$142,299	-39.73%
Equipment/Capital Outlay	\$46,439	\$57,000	\$40,300	\$32,500	-42.98%
Maintenance	\$1,881,043	\$861,265	\$1,335,199	\$1,287,273	49.46%
Operational Support	\$187,138	\$243,599	\$275,089	\$242,439	-0.48%
Travel/Training	\$3,110	\$14,000	\$14,000	\$21,000	50.00%
Reimbursement of Services	(\$210,842)	\$0	\$0	\$0	0.00%
Total Expenditures	\$3,851,052	\$3,396,479	\$3,884,563	\$3,822,848	12.55%



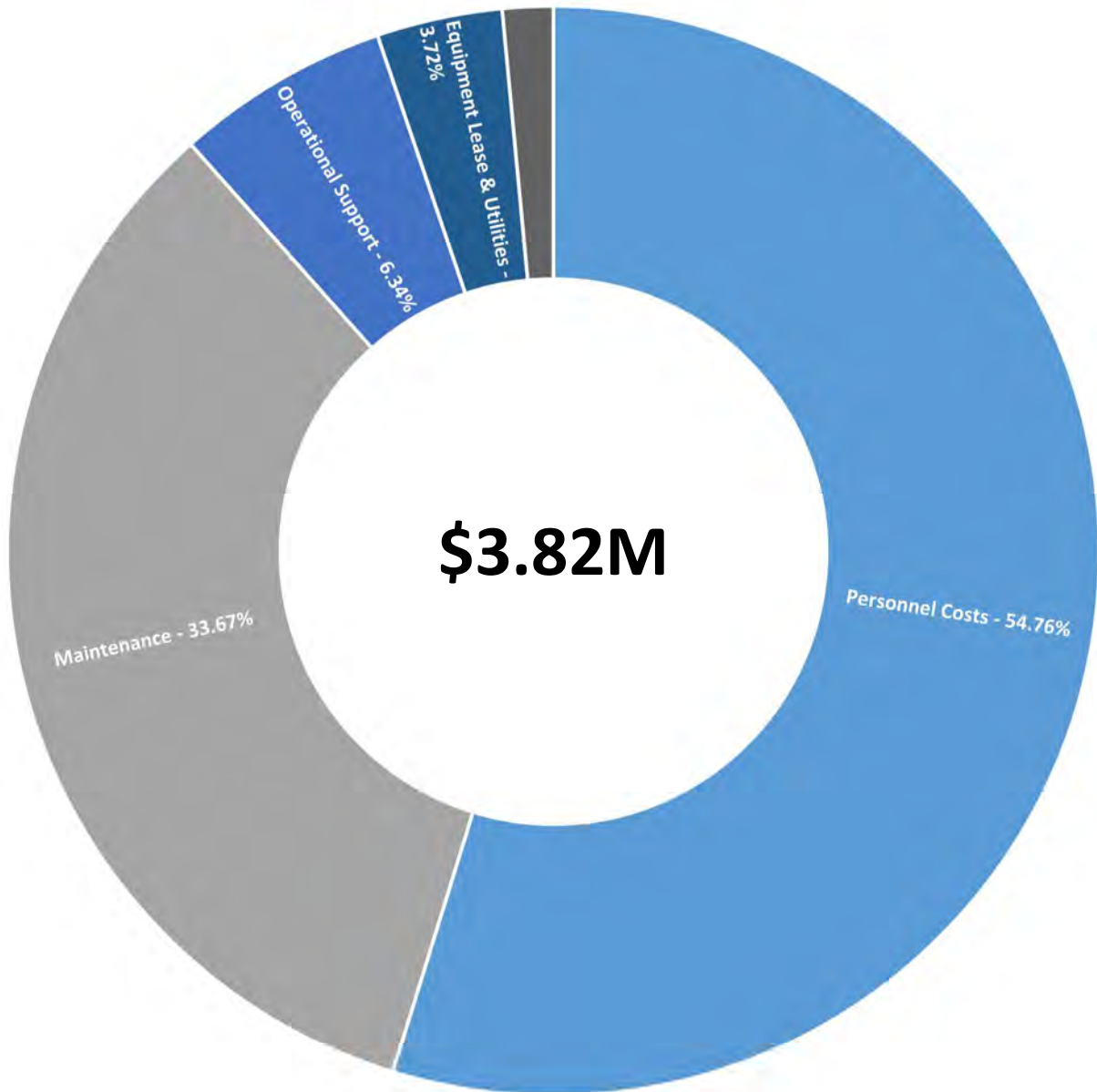
REVENUES



- Funding for Roads - 61.47%
- Transfers In - 32.21%
- State Transfers - 4.19%
- Investment Earnings - 2.09%
- Other Revenues - 0.04%

Revenue types equaling less than 1% of total budget have been combined into "Other"

EXPENDITURES



- Personnel Costs - 54.76%
- Maintenance - 33.67%
- Operational Support - 6.34%
- Equipment Lease & Utilities - 3.72%
- Other Expenses - 1.51%

Expenditure types equaling less than 1% of total budget have been combined into "Other"

Enterprise Funds



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

Water & Sewer Stimulus Grant (312)

This fund is used to account for the payment of debt service on a North Carolina Department of Environment and Natural Resources State Revolving Loan in the amount of \$159,077. The City received the loan in June 2009 and used the funds for the main inflow pipe and vault rehabilitation at the Catawba Creek Pump Station.

Water & Sewer Fund (330)

This fund is used to account for the operation of water and sewer services to the residential and business customers of Two Rivers Utilities (TRU) located in both Gastonia and Cramerton, as well as some other local municipalities. Debt service costs associated with water and sewer services are paid from this fund also.

Electric Fund (331)

This fund is used to account for the operation of electric service to residents and businesses of the City. Debt service costs associated with electric services are paid from this fund also.

Transit System Fund (332)

This fund is used to account for the operation of transit services to the citizens of Gastonia. It includes all operating and capital costs associated with providing this service.

Solid Waste Fund (335)

This fund is used to account for the operation of solid waste services to the residents and businesses of Gastonia. It includes all operating and capital costs associated with providing this service.

Stormwater Utility Fund (336)

This fund is used to account for the operation and maintenance of the stormwater program provided to the customers of the City.

Power Agency Settlement Fund (337)

This fund is used to account for settlement funds received from ElectriCities for the phase out of electric tier one and two discounts.

Electric Rate Stabilization Fund (338)

This fund is used to accumulate net profits from the Electric utility service operations to help cover anticipated increases in the wholesale cost of electricity. Fund balance shall be at least 5% of the average of budgeted gross revenues of the three immediate prior years audited financial statements.

Water & Sewer Capital Expansion/Development (342)

This fund is essentially the Water & Sewer fund balance. Any excess funds remaining in the Water & Sewer Fund (330) at year-end are transferred to this fund with the balance accumulating to help offset the cost

Enterprise Funds



of future system needs, as well as future expansion to the base structure in the event of annexation, if needed.

Water & Sewer Renewal & Replacement (351)

This fund is a reserve for unexpected and unbudgeted Water & Sewer capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Water & Sewer fund. At that same Council meeting, another resolution was approved acknowledging that a phased-in approach would be necessary to achieve this balance and therefore, a minimum transfer of \$100,000 with each annual budget would be required until that balance was achieved.

Electric Renewal & Replacement (352)

This fund is a reserve for unexpected and unbudgeted Electric capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Electric fund.

The following pages include narratives on those funds adopting a FY 2024 budget only, rather than all Enterprise Funds of the City.

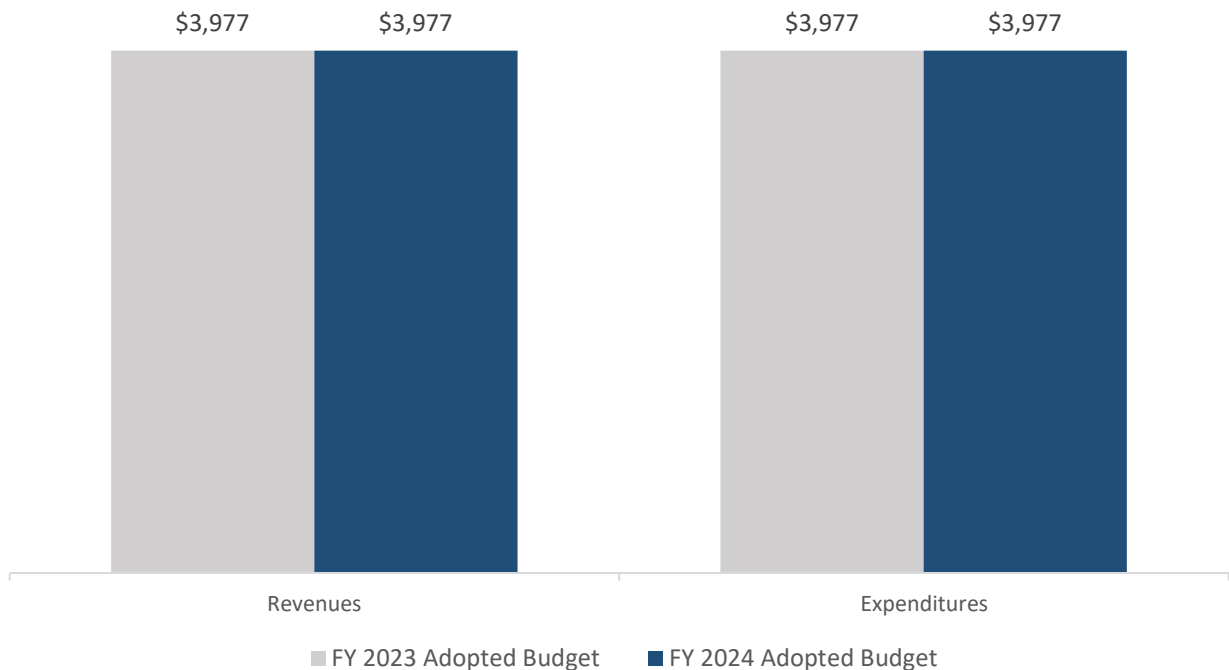
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Water & Sewer Stimulus Grant

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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$10	\$0	\$0	\$0	0.00%
Transfers In	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
Total Revenues	\$3,987	\$3,977	\$3,977	\$3,977	0.00%
Debt Service	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
Total Expenditures	\$3,977	\$3,977	\$3,977	\$3,977	0.00%



Water & Sewer



The City of Gastonia provides water and sewer conveyance and treatment services to citizens. In addition, the City has been a regional provider of those same services to surrounding municipalities for more than two decades. In 2011, the City merged with the Town of Cramerton creating a formal regional utility, named Two Rivers Utilities (TRU), that serves approximately 123,769 residents of Gastonia, Bessemer City, Cramerton, McAdenville, Ranlo, High Shoals, Stanley and Clover, SC, along with portions of Kings Mountain, Lowell, Dallas, and Belmont.

The water treatment facility has been at the same location in Gastonia since 1922, but underwent a five-year, \$65 million modernization that was completed in 2019 and included a high-tech membrane filtration system. The City of Gastonia's treatment plant is the first in North Carolina to use membrane filters as the primary method of turning lake water into drinking water.

Water treated annually:	5.1 billion gallons
Water treated daily:	14.0 million-gallon average, 27.3 million-gallon capacity
Water comes from:	Mountain Island Lake, 13 miles east of Gastonia
Distribution system includes:	698 miles of water lines and 4,469 fire hydrants
Customers served:	123,769 with 34,325 accounts
Emergency service for:	Belmont, Dallas, Bessemer City
Safety/quality tests and readings:	30 million per year

The wastewater treatment division includes three treatment facilities – Long Creek, Crowders Creek and Eagle Road. The division has completed a rigorous certification process to meet international ISO 14001 standards for its environmental management system (EMS). With its completion of the certification process, which is voluntary, TRU became the first certified ISO 14001 public agency in the State of North Carolina, making it one of the top five wastewater treatment facilities in the United States.

System includes:	31,178 sewer connections and 659 miles of sewer lines
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As part of the requirements to provide wastewater service to business, the division operates a pretreatment program as directed by the United States Environmental Protection Agency (EPA) and North Carolina Department of Environmental Quality (NCDEQ) guidelines. The program is designed to protect the collection system, treatment plants, employees, and the waters into which the treatment plants discharge treated effluent.

As required by NCDEQ, the City operates a [Fats, Oils and Grease \(FOG\) program](#) which requires inspection of all commercial kitchens, as well as automotive and carwash businesses. The program provides educational information to all customers, with a special emphasis on businesses, on preventing sewer blockages caused by grease.

The Water Treatment and Wastewater Treatment Divisions have received designation as Environmental Stewards from the State of North Carolina. The Environmental Stewardship Initiative began in 2002 and its mission is "to assist organizations in reducing their environmental impacts beyond regulatory

requirements and recognize those that achieve and maintain its commitment” and is a voluntary program. The Environmental Steward designation is “for facilities with a history of commitment to exemplary environmental performance beyond what is required by law and that have demonstrated leadership. It requires aggressive goals, community involvement, integration of the EMS into core business functions and demonstration of going beyond compliance.” In September 2020, the TRU Water Plant was recognized for a 10-year renewal in the program, while the TRU Wastewater Treatment Division was recognized for a 15-year renewal.

Mission Statement

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

Department Summary

The City of Gastonia’s Water & Sewer department desires to be a recognized and valued leader in the delivery of water and sewer services and continually strives towards excellence. The department provides water/sewer service to over 34,000 customers, and is also a regional provider of wholesale water and sewer services to surrounding municipalities.

Divisions and Responsibilities

- Administrative
 - Answer calls and support Department with administrative services
- Utilities Maintenance
 - Manage and maintain the City’s water distribution system, sanitary sewer collection system, Fats, Oil, & Grease (FOG) Program, Cross Connection Program, and water/sewer Geographic Information System (GIS) database
- Wastewater Treatment
 - Manage and operate the City’s three wastewater treatment plants, commercial laboratory, industrial pretreatment program, biosolids land application program, and resource recovery farm
- Water Plant
 - This Division manages the drinking water from Mountain Island Lake through 17 miles of pumps and pipes through the most advanced surface water treatment facility in the State of North Carolina. We constantly monitor the process and make treatment changes to maintain the very best drinking water quality possible. Annually, in order to maintain water quality throughout the distribution system, more than 2,000 samples are collected and evaluated from our 34,000 service locations

FY 2023 Major Accomplishments

- Completed the first phase of construction of the Southeast sewer system expansion to serve new growth; continue work to obtain easements and necessary regulatory approval for installation of the remaining sewer in the Southeast expansion area
- Completed construction of the Dallas Sewer Interconnection and began receiving daily sewer flow
- Finalized the America's Water Infrastructure Act (AWIA) risk and resilience assessment
- Initiated phased implementation of the Municipal Operations Center Master Plan
- Final phase of the water & sewer asset management plan
- Completed evaluation of the Crowders Creek Basin flow shift study
- Replaced nine critical 16" waterline valves on Franklin Boulevard
- Completed Beaty Road Lift Station improvement project

FY 2024 Budget Highlights

- Complete new membrane filtration and other new technologies and processes at the Water Treatment Plant
- Continue implementation of the Advanced Metering Infrastructure (AMI) project
- Continue upgrade of the hydraulic water model
- Firestone basin relief sewer project
- Cramerton pressure relief valve (PRV) improvement project
- Addition of staff to manage treatment plant projects
- Major equipment replacements, upgrades and rebuilds at the mountain Island Raw Water Pump Station, Rankin Lake Raw Water Pump Station, and at the Water Treatment Plant
- Key plant equipment replacements at the three wastewater treatment plants to address aging infrastructure
- Duhart Pump Station: Comprehensive pump station evaluation and bar screen replacement

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications as well as administrative tasks for the department
- Promote regional water and sewer service by continuing existing partnerships and forming new partnerships through interconnections
- Serve growth areas with water and sewer service as part of the regional system
- Advance condition and knowledge of water distribution and sanitary sewer collection systems
- Reduce overall sanitary sewer collection system inflow and infiltration
- Complete necessary capital projects to ensure the operability of the water and sewer SCADA control system
- Complete equipment replacements at the wastewater treatment plants
- Improve the overall conservation of water

- Ensure Two Rivers Utilities (TRU) drinking water meets all current and proposed State and Federal regulations
- Undertake capital improvement projects as needed to ensure financial and operational sustainability of the utility

Objectives

- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers
- Provide regular training opportunities to develop knowledge, consistency, and accuracy among staff
- Maintain job safety training, first aid training, and create software training programs for Public Utilities' employees
- Complete ArcFlash studies of each wastewater treatment plant
- Replace critical equipment at the wastewater treatment plants, including the second of three Long Creek intermediate lift pump gear boxes, replace manifold air piping at the Long Creek facility, replace portions of the DAF treatment system at Crowders Creek, replace a chemical tank at Eagle Road
- Begin negotiation of a water & sewer merger with the Town of McAdenville
- Finalize agreement and accept ownership of the Pharr collection system
- Continue valve inspection program with a goal to exercise, inspect, and GPS at least 10% of distribution valves a year
- Continue TRU leak detection program and sewer acoustic inspection program to evaluate 10% of the distribution and collection system this year
- Complete SCADA rehabilitation projects
- Reduce inflow & infiltration in the Firestone Wastewater Collection Basin and Crowders Creek Wastewater Basin, including administration of the Clear Water Disconnection Program in targeted areas
- Complete implementation of the Municipal Operations Center Master Plan, including updates to existing parking, ready rooms, office space, as well as construction of a new electric facility

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Performance Summary

Water Treatment

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
Average daily treatment per each water customer (gallons)	Output	398.51	396.62	374.59
Average annual operating cost per thousand gallons of water treated	Efficiency	\$1.11	\$1.26	\$1.34
Annual operating costs per water customer	Efficiency	\$162.00	\$182.64	\$184.12
Annual operating cost per customer by population served	Efficiency	\$59.78	\$68.61	\$69.53
Water complaints responded to within 24 hours	Effectiveness	45%	57%	75%

Wastewater Treatment

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
Average daily treatment per each sewer customer (gallons)	Output	326	324	324
Average annual operating cost per thousand gallons of sewer treated	Efficiency	\$2.52	\$2.74	\$3.06
Annual operating costs per sewer customer	Efficiency	\$300.19	\$323.68	\$362.26
Annual operating cost per customer by population served	Efficiency	\$105.81	\$116.77	\$125.72
Number of validated complaints per customers regarding odors	Effectiveness	0.09	0.06	0.05
# of sewer overflows	Effectiveness	7	18	12

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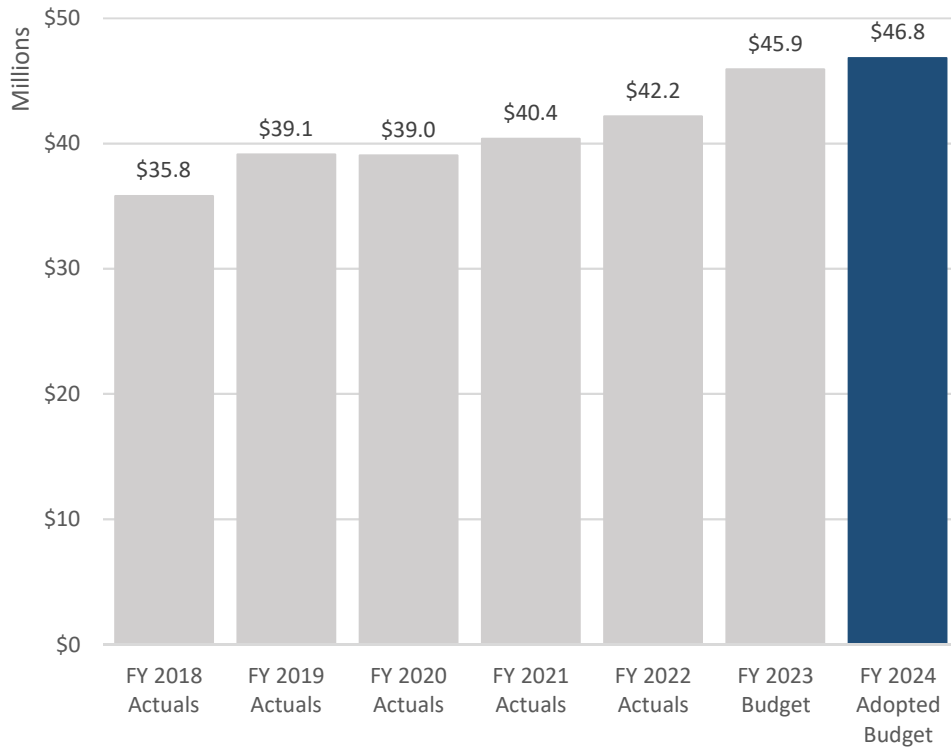
Water & Sewer



MAJOR SOURCES OF REVENUES

Water & Sewer Sales = \$46,756,850

Approximately 97% of Water & Sewer revenues comes from sales. The FY 2024 budget did not increase the [Water & Sewer rates](#).



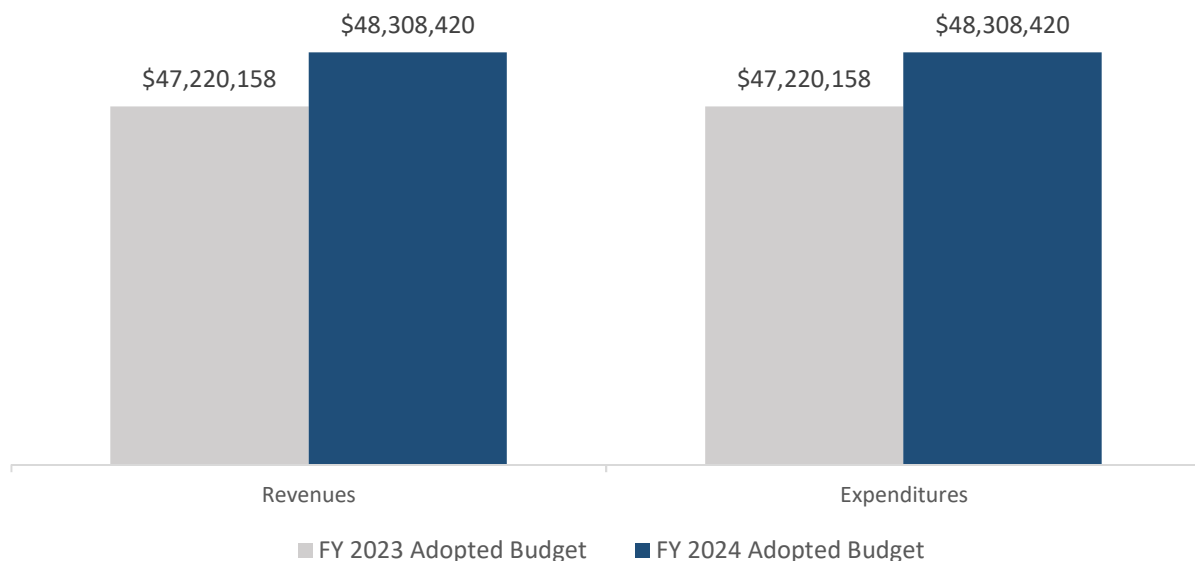
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Water & Sewer

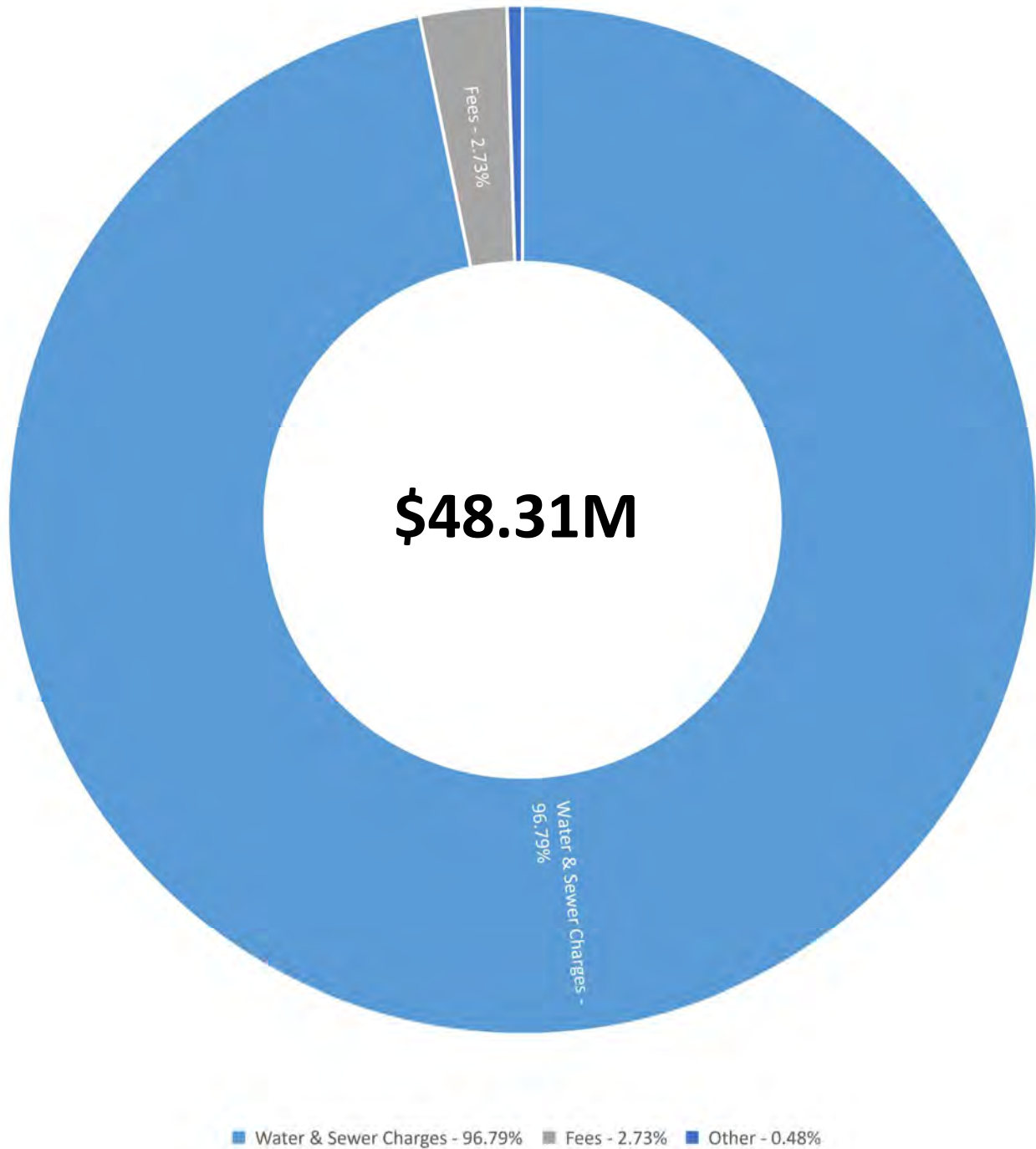


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Assessments	\$153	\$1,129	\$1,129	\$6,593	483.97%
Fees	\$1,519,236	\$1,250,177	\$1,250,177	\$1,319,477	5.54%
Investment Earnings	\$6,908	\$1,500	\$73,500	\$175,000	11566.67%
Other Revenues	\$269,881	\$59,500	\$109,500	\$50,500	-15.13%
Water & Sewer Charges	\$42,166,160	\$45,907,852	\$45,907,852	\$46,756,850	1.85%
Appropriated Fund Balance	\$0	\$0	\$2,396,454	\$0	0.00%
Transfers In	\$991,952	\$0	\$640,500	\$0	0.00%
Total Revenues	\$44,954,291	\$47,220,158	\$50,379,112	\$48,308,420	2.30%
Personnel Costs	\$10,383,812	\$11,844,168	\$12,145,573	\$12,684,643	7.10%
Contracted Services	\$2,329,779	\$2,669,452	\$3,185,792	\$3,619,303	35.58%
Debt Service	\$5,061,203	\$5,022,305	\$5,059,787	\$7,942,254	58.14%
Equipment Lease & Utilities	\$3,825,283	\$3,866,903	\$3,959,313	\$3,706,698	-4.14%
Equipment/Capital Outlay	\$375,354	\$536,805	\$1,723,725	\$473,706	-11.75%
Maintenance	\$3,559,297	\$3,410,019	\$4,325,387	\$3,970,538	16.44%
Operational Support	\$7,767,015	\$9,474,282	\$9,307,811	\$7,797,774	-17.70%
Travel/Training	\$54,971	\$90,295	\$90,295	\$132,730	47.00%
Reimbursement of Services	\$4,892,773	\$4,469,296	\$4,469,296	\$4,976,797	11.36%
Transfers Out	\$6,711,107	\$5,836,633	\$6,112,133	\$3,003,977	-48.53%
Total Expenditures	\$44,960,594	\$47,220,158	\$50,379,112	\$48,308,420	2.30%

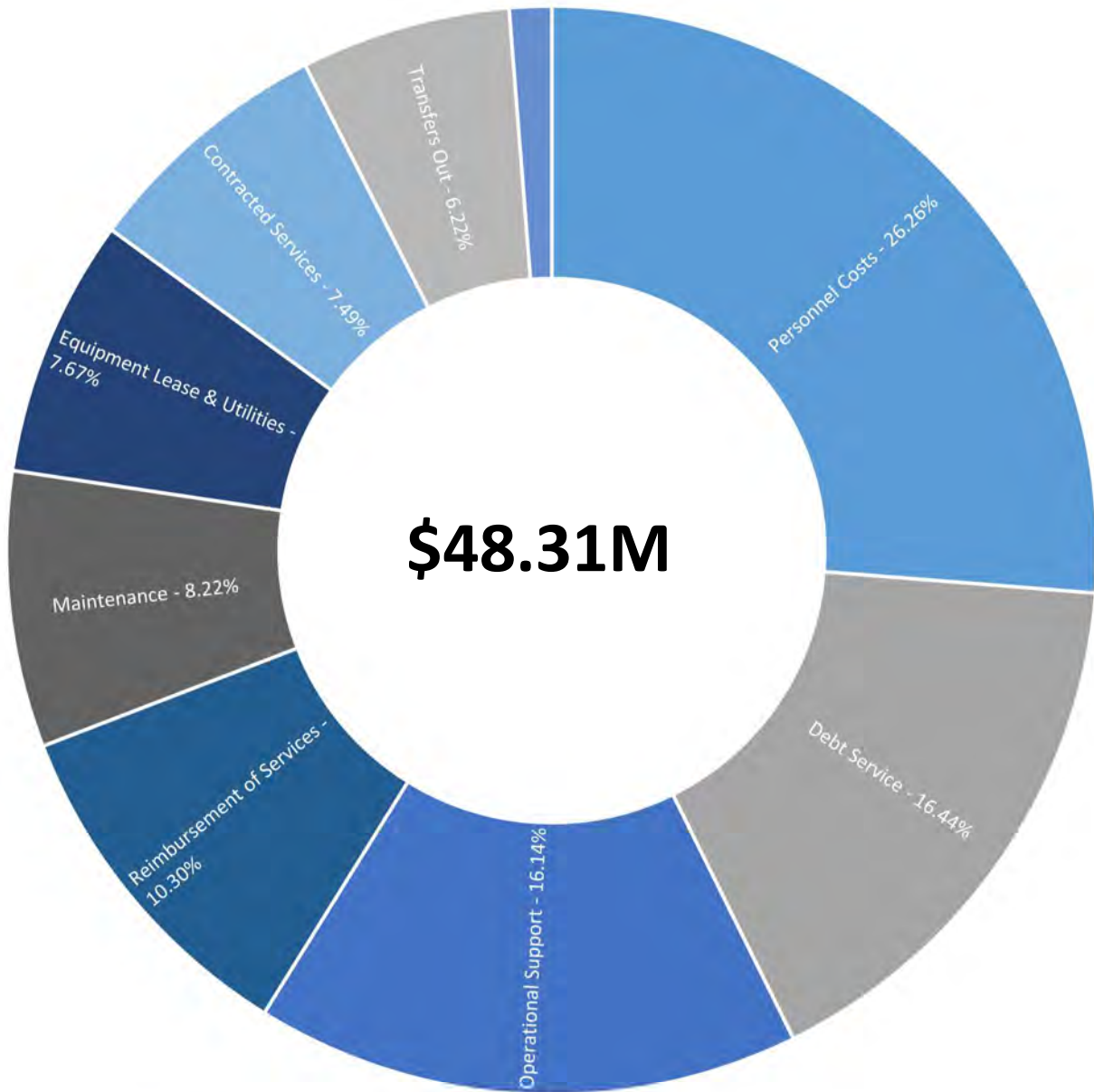


REVENUES



Revenue types equaling less than 1% of total budget have been combined into "Other"

EXPENDITURES



- Personnel Costs - 26.26%
- Debt Service - 16.44%
- Operational Support - 16.14%
- Reimbursement of Services - 10.30%
- Maintenance - 8.22%
- Equipment Lease & Utilities - 7.67%
- Contracted Services - 7.49%
- Transfers Out - 6.22%
- Other - 1.26%

Expenditure types equaling less than 1% of total budget have been combined into "Other"

The City of Gastonia has owned and operated its own municipal electric system since 1900. The City is part of ElectriCities of North Carolina and, along with 18 other municipal partners, owns a portion of the Catawba Nuclear Station. Gastonia supplies an average of 56 million KWH per month to over 29,000 residential, commercial and industrial customers through eleven substations operating at a primary voltage of 12,470V.

Mission Statement

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

Division Summary

The City of Gastonia's Electric Division desires to be a recognized and valued leader in the delivery of electric service and continually strives towards excellence. The Division provides electric service to over 29,000 customers, which includes residential, commercial, and industrial consumers.

Divisions and Responsibilities

- Administration
 - Answer calls and support Division with administrative services
- Line Construction
 - Construction of new power lines
- Line Maintenance
 - Maintenance of existing power lines
- Service
 - Maintain electric meters and secondary services to homes and businesses
- Street Lights
 - Install and maintain decorative, rental, and streetlights throughout City
- Substations
 - Maintain 11 Substations, Power Transformers, Breakers, and SCADA System
- Underground Construction
 - Install new electric underground infrastructure, cable, transformers, and switches
- Utility Locator
 - Locate electric, water, and sewer lines

FY 2023 Major Accomplishments

- Actively pursued and successfully obtained electric customer choice sites from other electric supply competitors, Union Manor apartment complex, and the new townhome project on Hwy 275 near the Tech Park
- Between July 1st, 2022, and June 30th, 2023, 1,477 lights were converted to LED; as of June 30th, 2023 sixty-eight percent of all Electric owned lights have been converted to LED

Electric



- Obtained the following Public Power of Excellence awards from the American Public Power Association
 - Wholesale Power Cost
 - Workforce Development
- Worked with Parks and Recreation to change out several deteriorated large ball park lighting poles at Phillips, T Jeffers and Erwin Parks
- Installed new automatic switch for the main campus at Caromont Regional Hospital; this switch will be a redundant source of electric between Substations 6 & 10 that are on separate 100 KV transmission lines for additional level of reliable electric for the Hospital campus
- Completed a new Arc Flash Study, which needs updated every five years
- Inspected wood poles for Substations 2 and 11

FY 2024 Budget Highlights

- Ten-year system study, including areas for electric customer growth
- Install new underground cables and high voltage switch infrastructure at Caromont Regional Hospital
- Commence construction and installation of redundant Substation 2 at Long Creek Wastewater Treatment Plant
- Install electric infrastructure for various new residential developments around the service territory
- Upgrade lighting on W. Franklin Boulevard between S. South St. and Ransom St.
- Complete design on Southeast Substation on Deep Forest Ct. for customer growth in that area of new service territory

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the department
- Improve the electric system reliability
- Lower overall electric system losses
- Continue utilizing voltage control program to lower kw
- Conduct an employee growth and development program
- Continue and enhance the vegetation management solution to increase reliability of the City's electric grid
- Complete the change-out program from existing high-pressure sodium street lights to more efficient and cost effective LED lights; the strategy is to replace main thoroughfares and continue the policy of changing out all failed HPS streetlights with LED in lieu of replacing bulbs and cells
- Continue to replace ageing underground cables in residential and commercial developments; improve reliability of service by replacing underground cables and update overall infrastructure at the Caromont Regional Medical Center
- Continue to apply for and obtain the American Public Power Association (APPA) Reliable Public Power (RP3) award by demonstrating the commitment to improving the electric infrastructure, employee safety, and employee career development, commence in 2023

Electric



- Continue to apply for the Public Power of Excellence through ElectriCities for Grid Modernization, Value of Public Power, Wholesale Power Cost, Workforce Development, and Continuous Improvement

Objectives

- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers
- Provide regular training opportunities to develop knowledge, consistency, and accuracy among staff
- Continue electrical pole inspections, perform substation and electric system maintenance, and perform system sectionalizing study to improve the electric system reliability
- Increase electric conductor size, evaluate transformer loading, replace HPS with LED lighting, and implement system voltage optimization to lower system losses
- Continue providing lineman career development through ElectriCities of North Carolina
- Implement new Career Path for Line Technician and Substation Technician, which will include more periodic increases to maintain salaries equivalent to the market to retain employees
- Maintain job safety training, first aid training, and create software training programs for Public Utilities' employees
- Continue to install electric underground facilities for new housing developments on a timely basis for customer satisfaction.
- Complete the installation of the second redundant electrical substation at the Long Creek Wastewater Treatment Plant
- Continue implementation of the Municipal Operations Center Master Plan, including updates to existing parking, ready rooms, office space and also construction of a new electric facility

Performance Summary

Performance Indicator	Measure Type	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Goal
# of service calls	Output	3,215	3,317	3,400
# of meters repaired	Output	350	305	250
Annual cost per service call	Efficiency	\$402.25	\$401.91	\$424.46
# of service calls assigned per technician	Efficiency	292	368	377
# of meters repaired by technician	Efficiency	47	39	35
Annual average response time for service calls (emergencies only)	Effectiveness	16.13	N/A	15.0

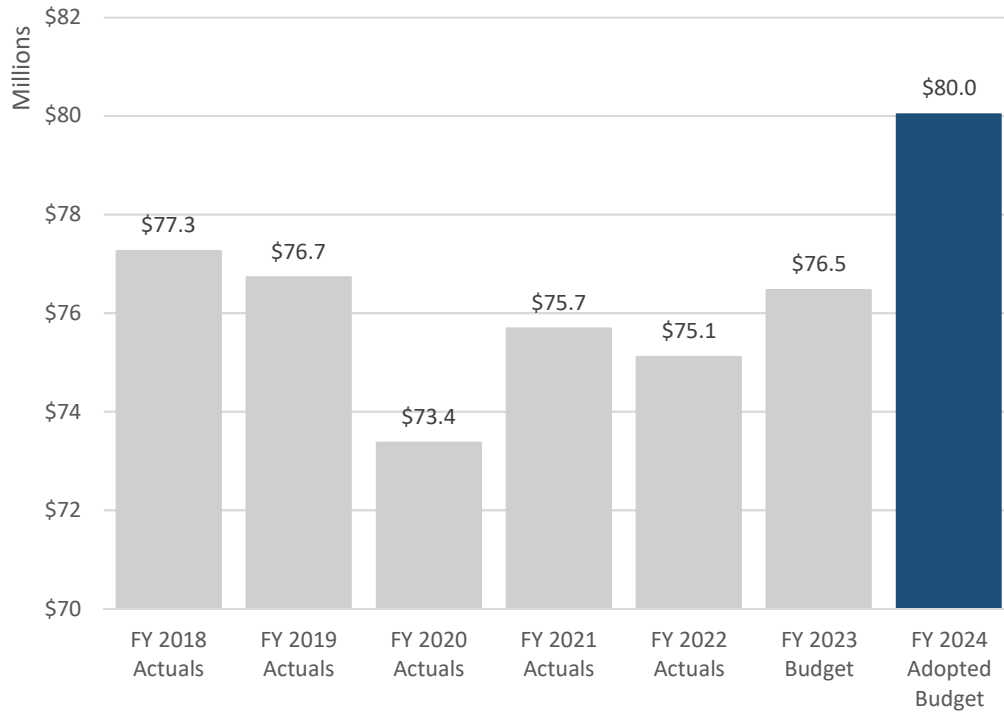
Electric



MAJOR SOURCES OF REVENUES

Electric Sales = \$80,039,400

Approximately 97% of Electric revenues are generated from sales to customers.



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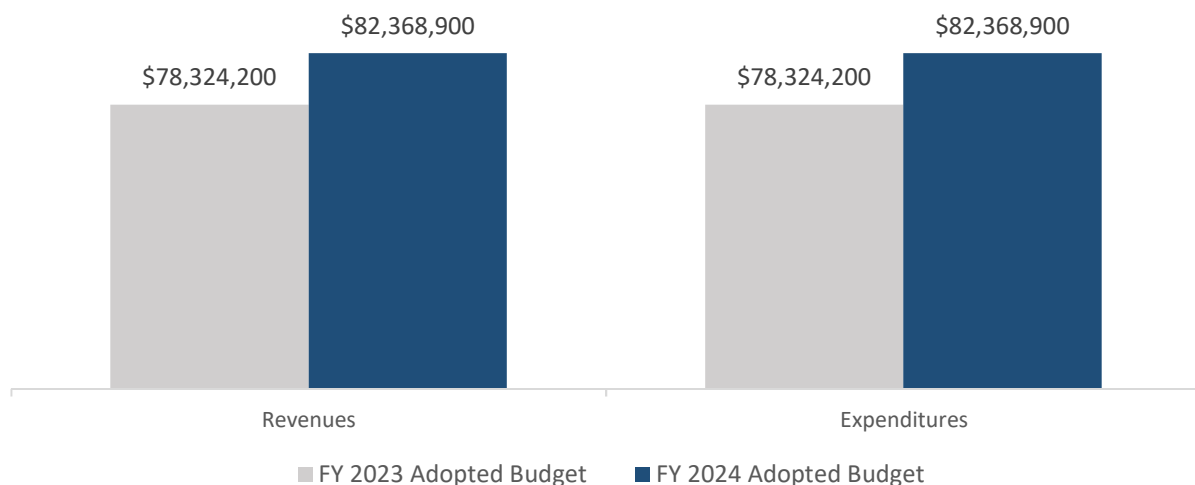
Electric



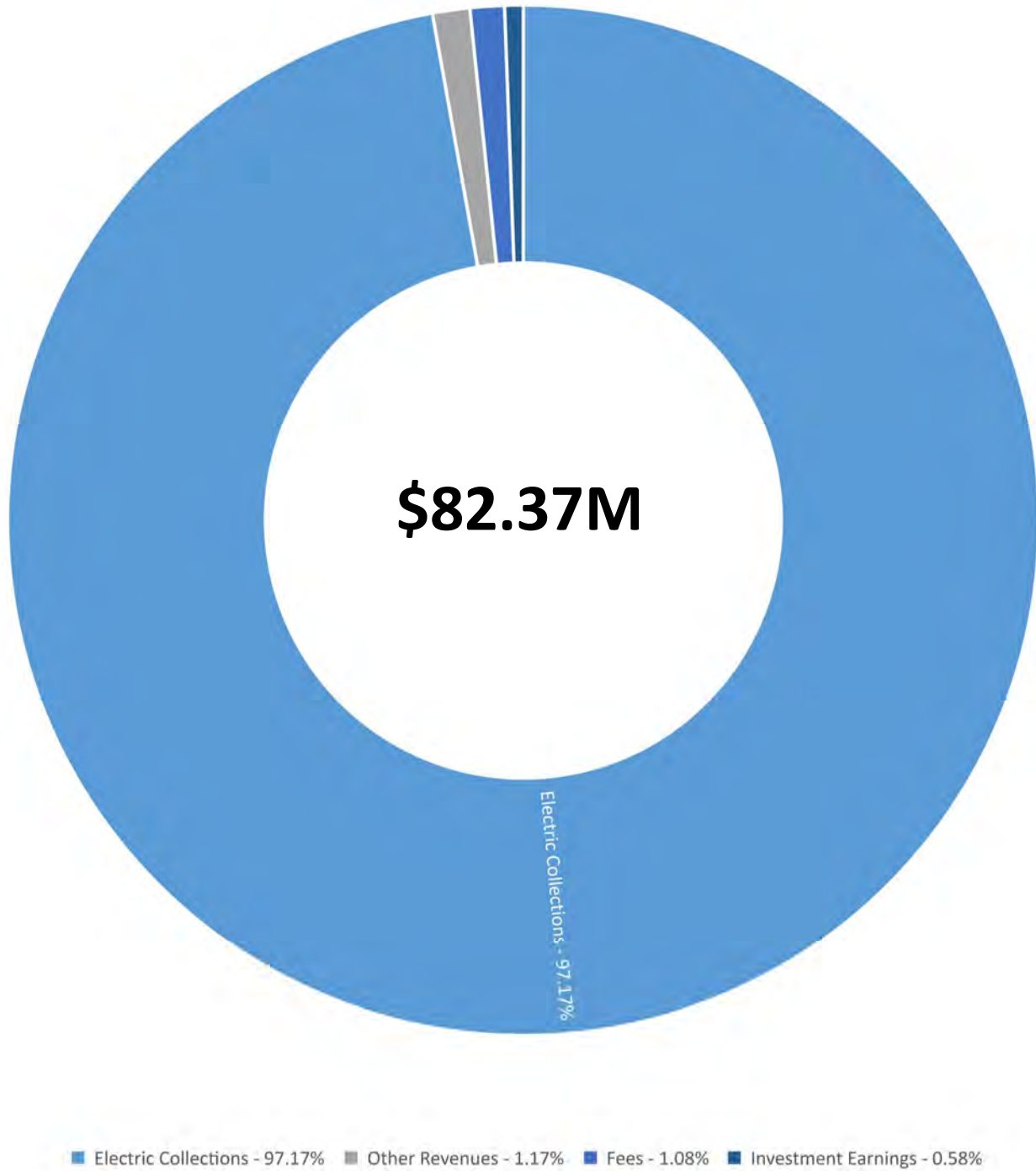
Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Electric Collections	\$75,112,514	\$76,469,700	\$79,469,700	\$80,039,400	4.67%
Fees	\$854,653	\$875,000	\$875,000	\$887,000	1.37%
Investment Earnings	\$37,323	\$7,000	\$367,000	\$480,000	6757.14%
Other Revenues	\$1,010,852	\$972,500	\$1,022,500	\$962,500	-1.03%
Appropriated Fund Balance	\$0	\$0	\$3,622,862	\$0	0.00%
Transfers In	\$7,651	\$0	\$73,700	\$0	0.00%
Total Revenues	\$77,022,994	\$78,324,200	\$85,430,762	\$82,368,900	5.16%

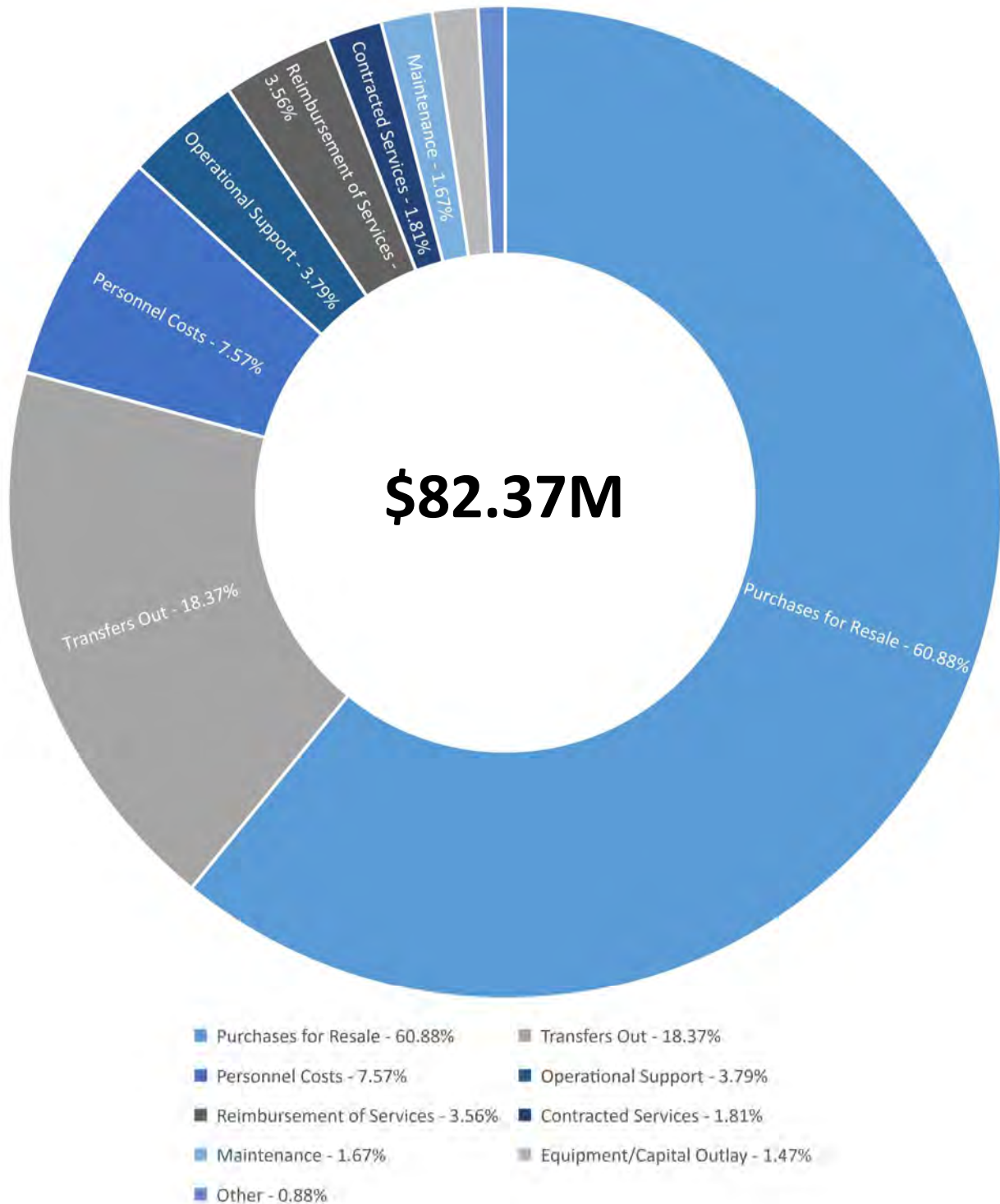
Personnel Costs	\$5,110,311	\$5,597,764	\$5,597,764	\$6,237,268	11.42%
Contracted Services	\$1,057,101	\$1,297,096	\$1,372,746	\$1,490,662	14.92%
Debt Service	\$62,645	\$58,304	\$59,224	\$57,422	-1.51%
Equipment Lease & Utilities	\$432,866	\$596,817	\$646,487	\$578,882	-3.01%
Equipment/Capital Outlay	\$219,209	\$198,655	\$435,535	\$1,214,518	511.37%
Maintenance	\$895,775	\$1,097,013	\$1,338,214	\$1,372,780	25.14%
Operational Support	\$3,217,702	\$3,936,304	\$7,206,300	\$3,122,992	-20.66%
Purchases for Resale	\$54,954,133	\$48,918,000	\$51,918,000	\$50,138,000	2.49%
Travel/Training	\$49,054	\$68,785	\$69,030	\$92,132	33.94%
Reimbursement of Services	\$3,365,266	\$2,705,462	\$2,705,462	\$2,933,244	8.42%
Transfers Out	\$16,700,600	\$13,850,000	\$14,082,000	\$15,131,000	9.25%
Total Expenditures	\$86,064,662	\$78,324,200	\$85,430,762	\$82,368,900	5.16%



REVENUES



EXPENDITURES



Expenditure types equaling less than 1% of total budget have been combined into "Other"

The City of Gastonia provides public transportation utilizing a fleet of eight (8) 35-foot transit buses, two (2) light transit vehicles (LTVs) and three (3) demand response vans. All units are air conditioned and designed to accommodate mobility impaired passengers. All buses pass through the downtown transfer terminal, Bradley Station, located at 121 N. Oakland Street, allowing for quick and easy transfers. Gastonia Transit travels over 269,000 miles per year, providing service to more than 144,000 passengers annually.

Routes begin and end at Bradley Station; although passengers are able to get onto a bus at any place along a route that is marked with a Gastonia Transit bus stop. Each route stops at major retail, employment, medical, recreation and government service destinations while traveling a one-hour loop that returns to the Transit Station. Service is provided Monday through Saturday; there is no Sunday service. Information regarding routes can be found on the [City's website](#).

The ADA van service operates curb-to-curb service for passengers who cannot use the fixed route bus system due to a physical or mental disability. Service must be scheduled no later than one (1) day prior to service date, but may be scheduled up to 14 days in advance. Trips may be scheduled for any reason and are scheduled on a first come, first served bases. The ADA van service operates within the city limits of Gastonia only. Personal care attendants who assist passengers on trips are to be supplied by the family or agency of the passenger. The City cannot provide this service because the vans can carry multiple passengers from different locations at the same time; therefore, the drivers are unable to provide personal care to passengers.

In addition, to local travel within city limits, Gastonia has a contract with the Charlotte Area Transit System (CATS) that allows people to park at Bradley Station and ride a CATS bus into Charlotte and back daily Monday through Friday.

Mission Statement

To provide safe, reliable and affordable public transportation services to residents and visitors of the City of Gastonia.

Department Summary

Transit ensures services provided shall be designed to maintain and encourage the use of public transportation and shall contribute to the economic vitality of the community.

Departmental Divisions and Responsibilities

- Transit operations
- Transit planning
- Bus Shelter replacement/expansion
- Pedestrian accessibility

FY 2023 Major Accomplishments

- Updated routes and maps to provide better connectivity for customers
- Updated Title VI Plan for Transit

FY 2024 Budget Highlights

- Implement a micro transit service to improve efficiency, reliability, and service to transit passengers

Goals

- Continue to make improvements on system-wide routes to improve safety and efficiencies
- Replace older bus shelters and provide for rider amenities
- Provide transportation services which meet the mobility needs of the community within available financial resources
- Promote the use of public transportation services within the community
- Implement electric vehicles into the Transit fleet where feasible
- Continue to partner with developers for bus shelter cost share
- Continue to work with Connect Beyond and regional partners for information sharing

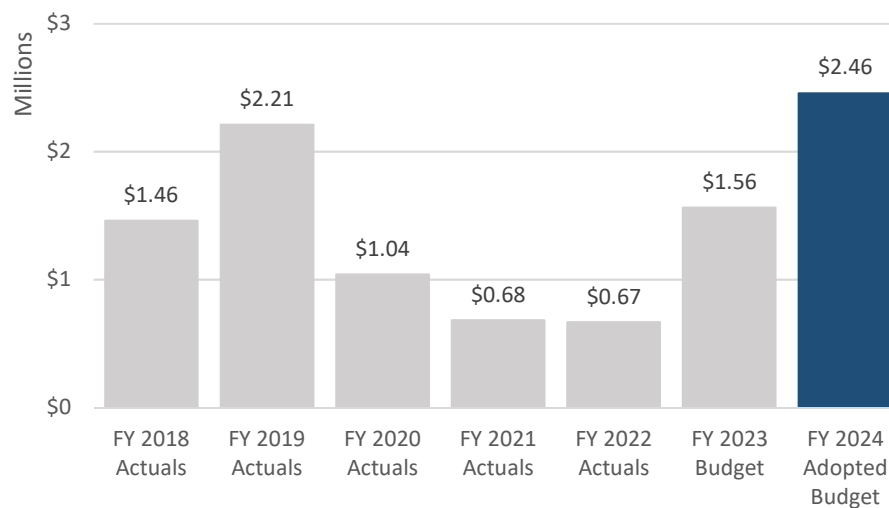
Objectives

- Implement a transit service that is efficient and reliable
- Evaluate the potential for developing public transportation options

MAJOR SOURCES OF REVENUES

Federal Grants = \$2,457,606

Operating grants from the Federal Transit Administration (FTA) provide the largest source of revenue for Transit. To spend these funds, the City is required to provide a match portion, typically 50% for operating expenditures and 20% for capital. This amount does not reflect all the City's federal allocations, only those funds that the match has been budgeted for.

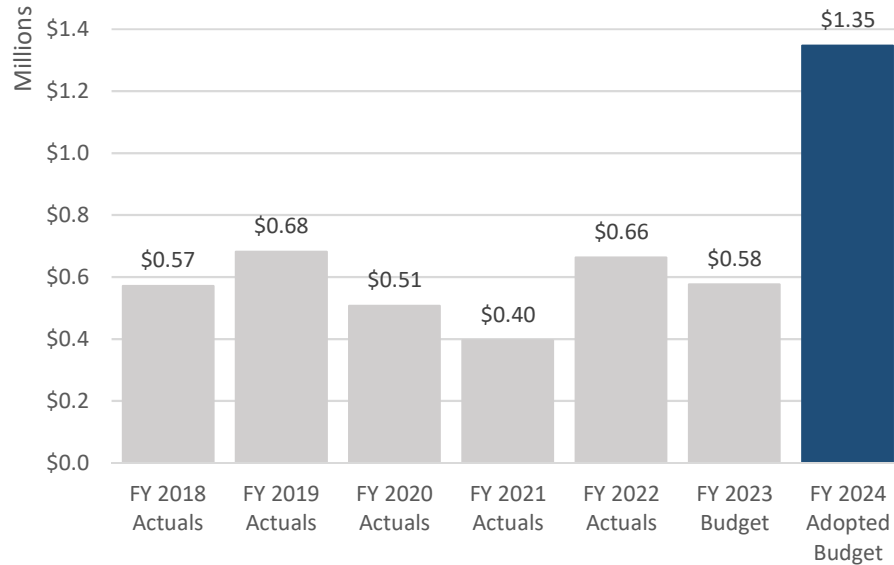


Transit



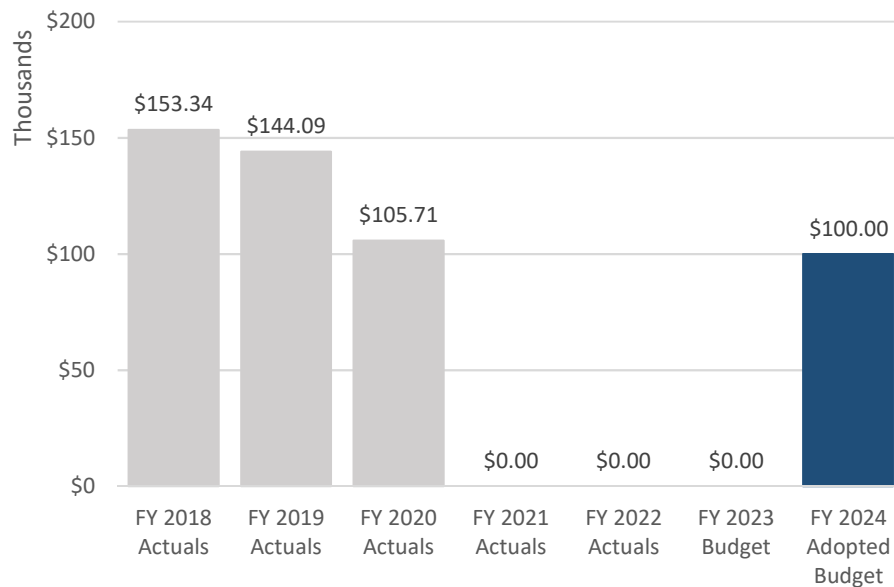
Transfer from the General Fund = \$1,347,346

While Gastonia receives grant funding to support Transit operations, the City is required to match a portion of expenditures.



Bus User Fees = \$100,000

The City collects bus user fees from passengers utilizing the fixed route and ADA paratransit services. From March 2020 to July 2022, the City offered free bus service to help residents during the pandemic. Bus fares were reinstated on August 1, 2022.

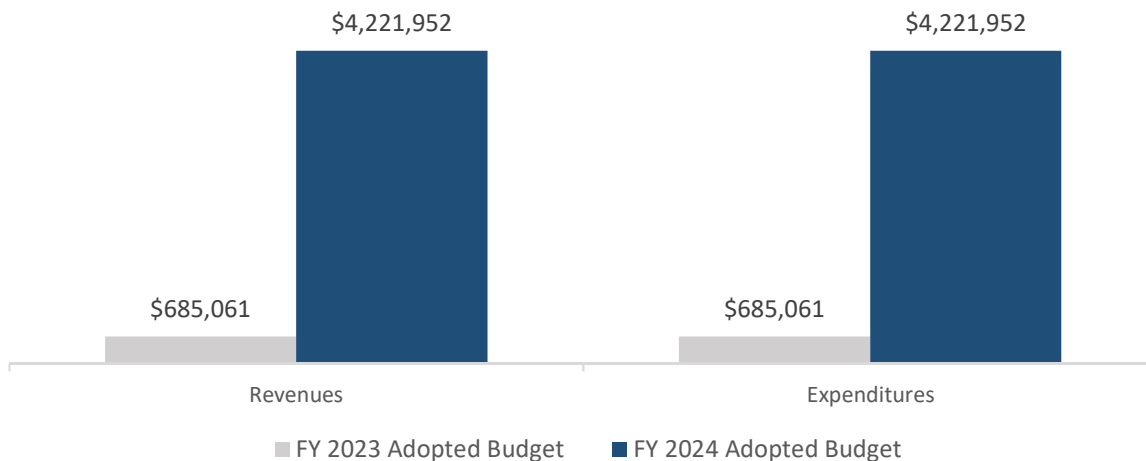


Transit

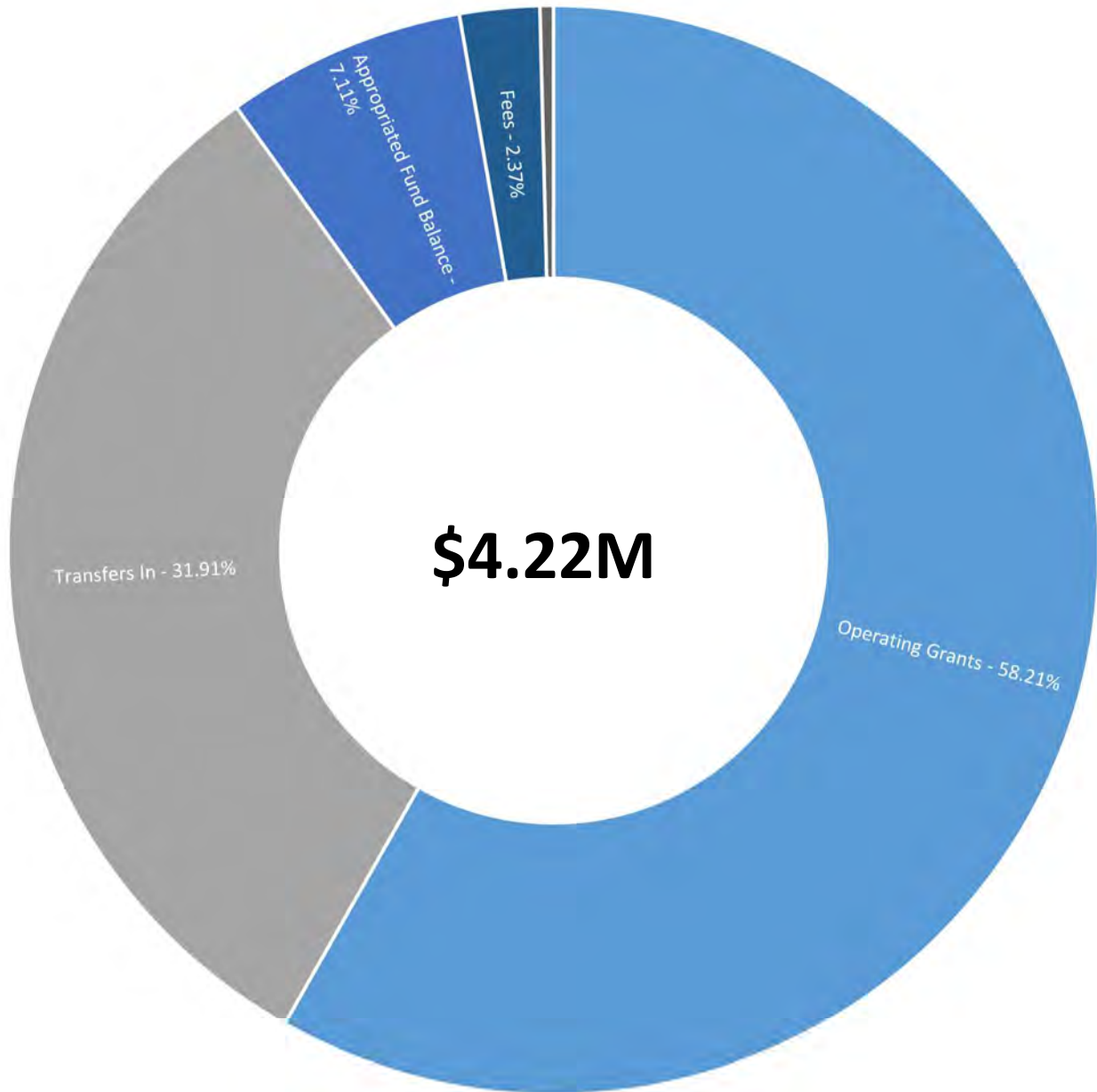
Overall the FY 2024 budget includes a significant increase to Transit because the City is utilizing COVID related funding that is able to carryover in prior years until the funding is depleted. The City has received \$6.5 million from the Coronavirus Aid Relief and Economic Security (CARES) Act and another \$956,194 in American Rescue Plan Act (ARPA) funds.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$0	\$0	\$0	\$100,000	100.00%
Investment Earnings	\$721	\$0	\$9,000	\$9,000	100.00%
Operating Grants	\$666,816	\$492,899	\$1,563,016	\$2,457,606	398.60%
Other Revenues	\$2,273,639	\$0	\$2,423,832	\$8,000	100.00%
Appropriated Fund Balance	\$0	\$0	\$74,399	\$300,000	100.00%
Transfers In	\$665,689	\$192,162	\$576,431	\$1,347,346	601.15%
Total Revenues	\$3,606,864	\$685,061	\$4,646,678	\$4,221,952	516.29%
Personnel Costs	\$1,593,267	\$592,510	\$1,693,338	\$1,805,939	204.79%
Contracted Services	\$83,954	\$60,000	\$690,772	\$190,245	217.08%
Debt Service	\$948	\$0	\$950	\$949	100.00%
Equipment Lease & Utilities	\$24,887	\$0	\$47,720	\$21,870	100.00%
Equipment/Capital Outlay	\$401,657	\$0	\$518,154	\$1,064,600	100.00%
Maintenance	\$193,702	\$10,000	\$487,611	\$235,500	2255.00%
Operational Support	\$279,083	\$22,401	\$759,391	\$367,251	1539.44%
Travel/Training	\$1,109	\$150	\$3,648	\$9,150	6000.00%
Reimbursement of Services	\$461,887	\$0	\$445,094	\$526,448	100.00%
Total Expenditures	\$3,040,495	\$685,061	\$4,646,678	\$4,221,952	516.29%



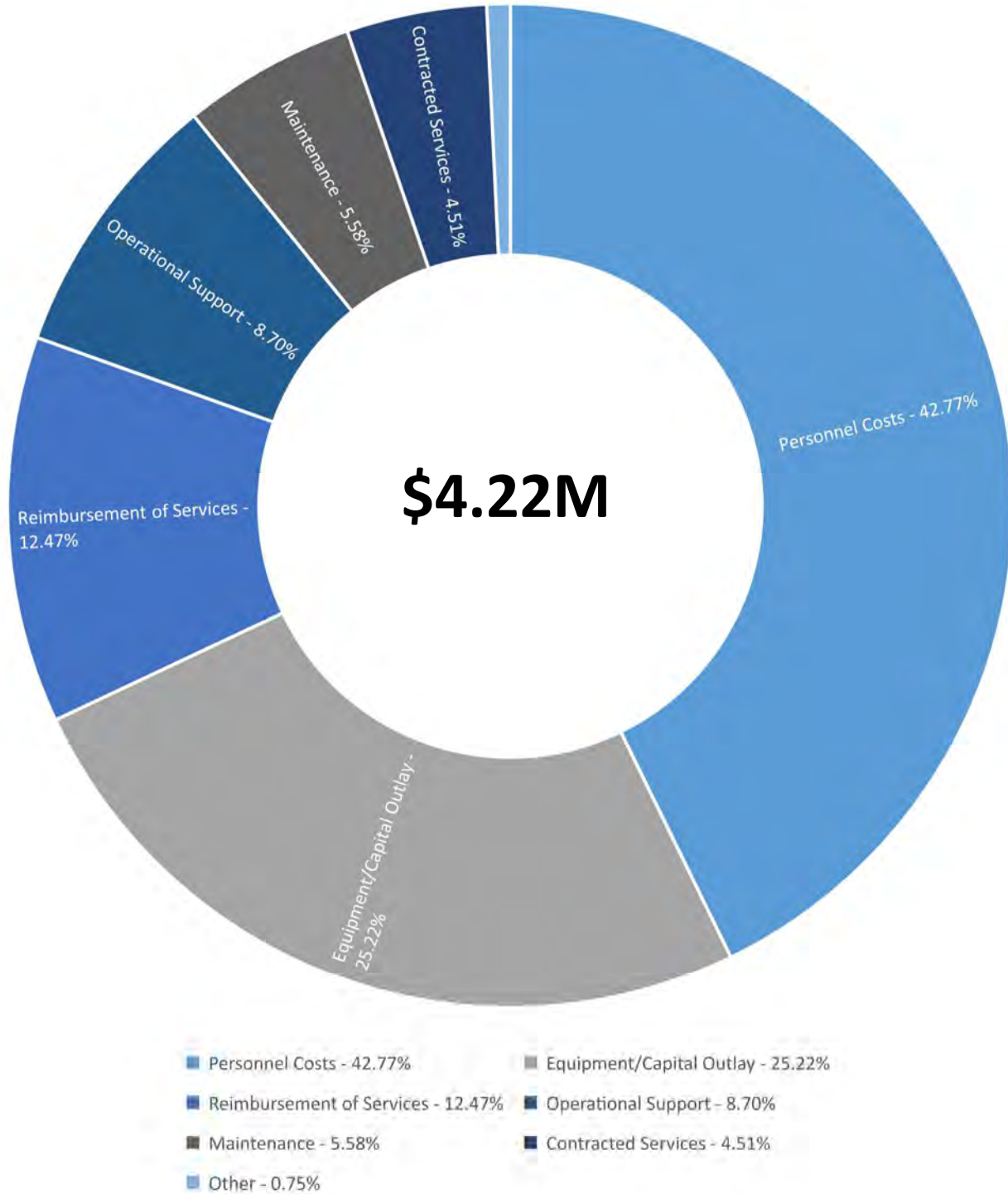
REVENUES



- Operating Grants - 58.21%
- Transfers In - 31.91%
- Appropriated Fund Balance - 7.11%
- Fees - 2.37%
- Other - 0.40%

Revenues equaling less than 1% of the total budget have been combined into "Other"

EXPENDITURES



Expenditures equaling less than 1% of the total budget have been combined into "Other"

Solid Waste



The Solid Waste Fund is used to account for the solid waste services provided to residents and businesses of Gastonia. Solid Waste is a division of Public Works whose services include garbage, yard waste, and bulky, excess trash collection and disposal.

The City provides weekly curbside collection of garbage. The City provides weekly curbside collection at residential homes of items that are too large, heavy, or bulky to fit in the green garbage cart for the normal, weekly garbage collection. An additional cost is associated with this service, with the exception of two weeks per year. In addition to the regular bulky item pick-up, the City provides a collection of appliances and electronics for a fee of \$25.00 per item.

Yard trimmings and brush are collected weekly on regular garbage pick-up days, with the exception of holidays. Limbs collected must be no longer than four inches (4") in diameter and no longer than five feet (5') in length. Fees for yard waste piles larger than 4.5 cubic yards (bed size of a regular size pickup truck) are assessed depending on the size of the pile.

Leaf season collection runs from October 15th to February 15th and is collected twice per month, with the exception of peak times (from the week of Thanksgiving through New Year's Day). The City utilizes automated leaf vacuum trucks to provide this service. Therefore, leaves must be placed loosely at the curb and be free of sticks and limbs.

Mission Statement

To plan, develop and operate a sustainable system of solid waste collection and disposal that reduces the impact on our natural resources and ensures an ongoing dedication to customer satisfaction.

Divisions and Responsibilities

- Administration
 - Provides all administrative functions for the Solid Waste Division
- Refuse Collection
 - Provides garbage and household trash collection services for the City's residential customers`
- Yard Waste
 - Provides yard waste collection services for the City's residential customers
- Seasonal Leaf Collection
 - Provides seasonal leaf collection for the City's residential customers

FY 2023 Major Accomplishments

- Implementation of iPads for Solid Waste Division field operators to capture service orders, and increase the efficiency of solid waste collection
- Converted several office environment documents to paperless (pre-trip inspections, safety task assessments, electronic daily activity, and vehicle reports)
- Increased service levels to weekly yard waste collection with the addition of three new Refuse Collection Equipment Operators and six Refuse Collector positions

Solid Waste



FY 2024 Budget Highlights

- Market and advertise the mobile solid waste customer application (WasteWise) and the Solid Waste section of the City’s website to improve customer education and satisfaction

Goals

- Develop and implement a seventh collection route for solid waste services
- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department and the Division
- Continue to improve operational efficiencies, including working toward the implementation of full automation of leaf collection, decrease manual collection of yard waste and bulky item pick-ups, and implement Fleet Optimization technology
- Market and advertise the mobile solid waste customer application to improve customer education and satisfaction

Objectives

- Improve marketing efforts to promote solid waste services, the Solid Waste website, and the use of the WasteWise app
- Redesign and rebalance existing automated garbage routes as needed based on areas of growth
- Continued exploration of features through the WasteWise social media app, such as service orders initiated by the customer
- Identify dead-end streets that require turnaround improvements, such as T-turnarounds, that will allow automatic side loader trucks to service these areas rather than rear loader trucks

Performance Summary

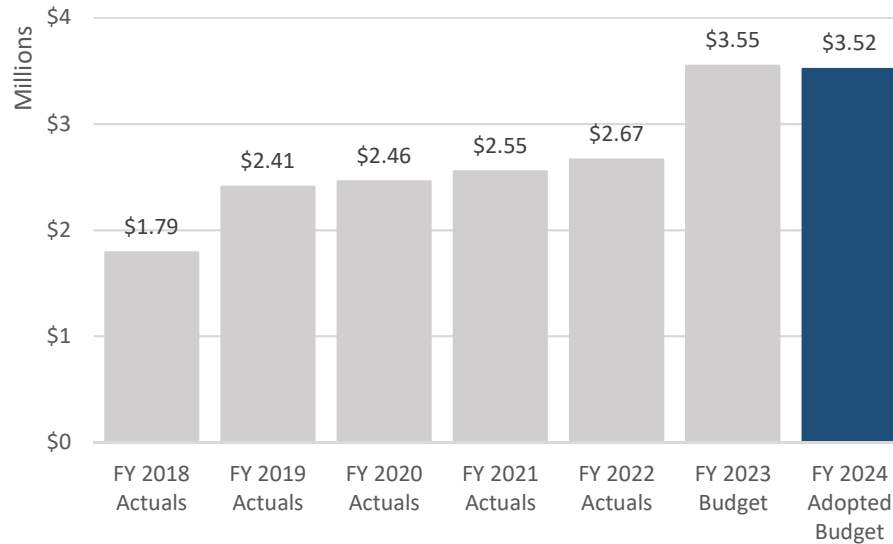
Performance Indicator	Measure Type	FY 2022	FY 2023	FY 2024
		Actuals	Actuals	Goal
Total tons collected	Output	28,852	29,041	32,000
Tons per 1,000 collection points	Output	1,177	1,210	1230
Cost per ton collected	Efficiency	\$28.02	\$28.00	\$29.00
Annual cost per residential collection	Efficiency	\$336.24	\$354.27	\$428.30
Monthly cost per residential collection	Efficiency	\$33.00	\$34.20	\$35.69

Solid Waste

MAJOR SOURCES OF REVENUES

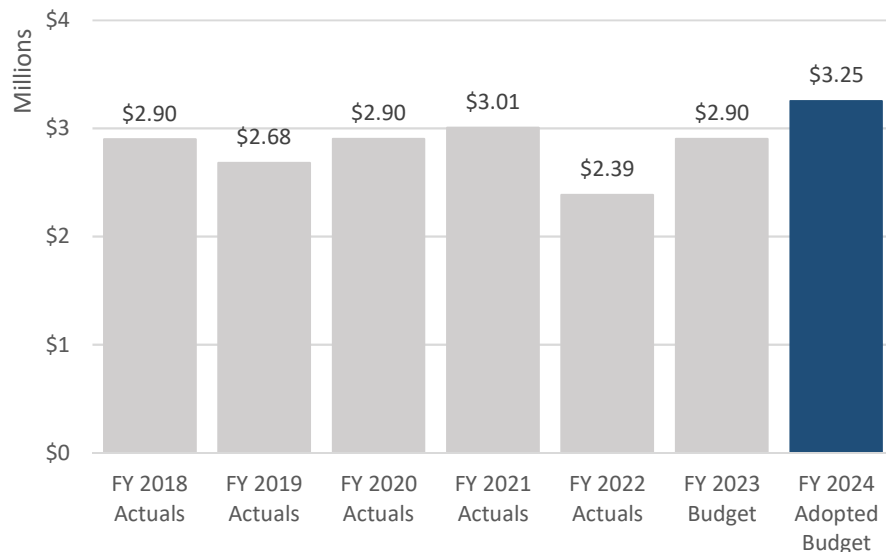
Residential Waste Collections = \$3,520,000

Residents are charged a monthly solid waste fee of \$11.00.



Transfer from the General Fund = \$3,253,806

While residents are charged a monthly fee for curbside garbage collection and additional funds are received from various other fees, total Solid Waste revenues are not enough to cover all expenditures. Therefore, 50/50 agreement is in place with the General Fund to provide the funding for half of Solid Waste’s budgeted expenditures.

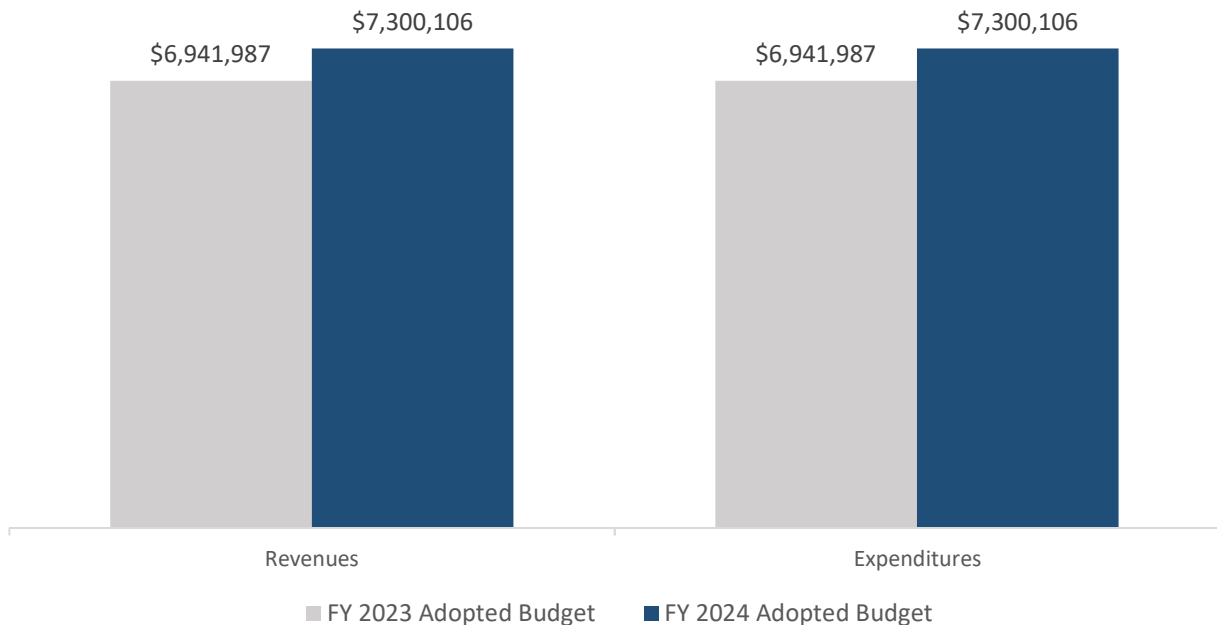


Solid Waste

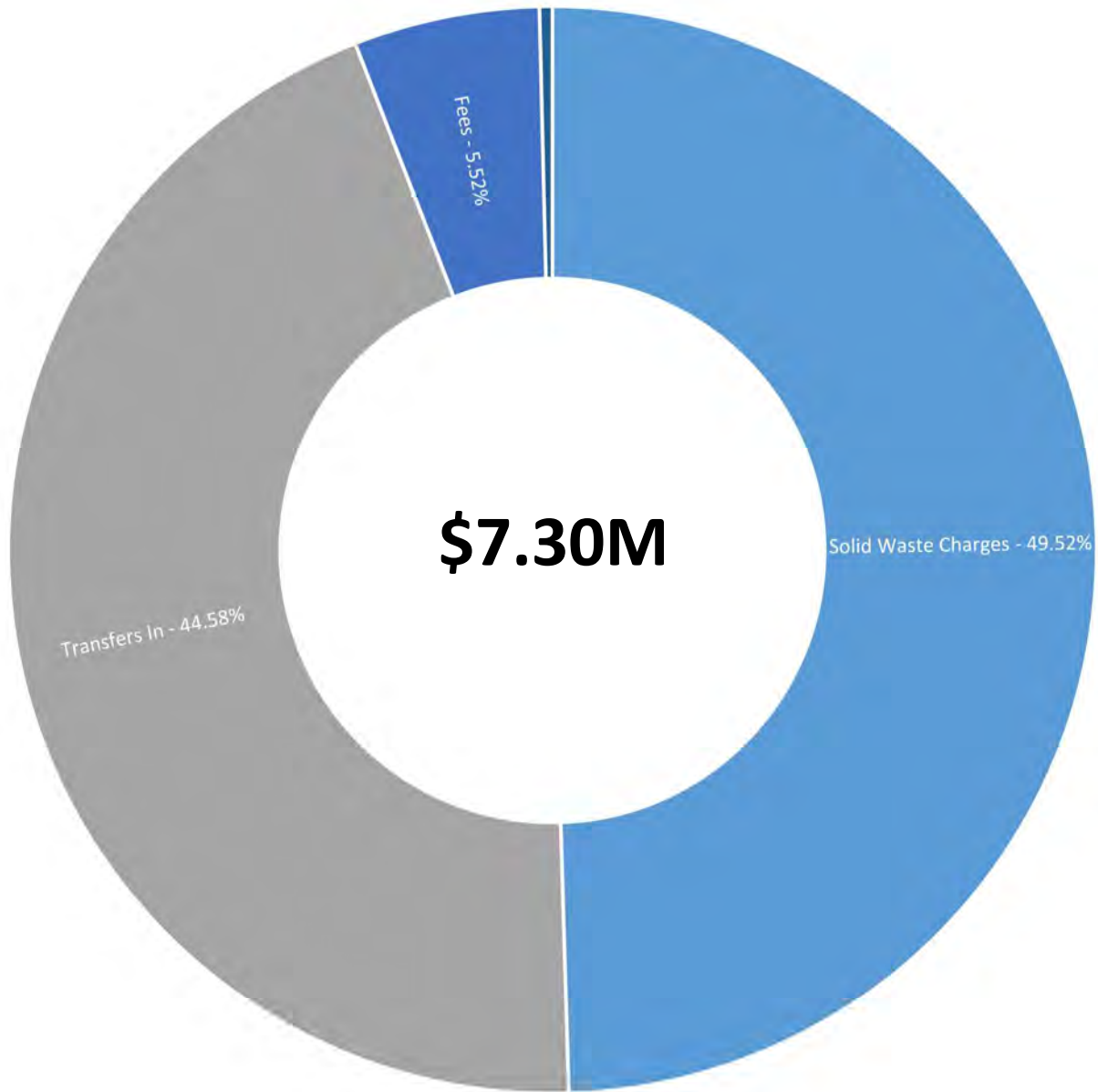


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$379,734	\$417,100	\$417,100	\$403,300	-3.31%
Investment Earnings	\$1,694	\$0	\$18,000	\$25,000	100.00%
Other Revenues	\$16,611	\$3,000	\$37,832	\$3,000	0.00%
Solid Waste Charges	\$2,737,786	\$3,619,000	\$3,619,000	\$3,615,000	-0.11%
Appropriated Fund Balance	\$0	\$0	\$167,396	\$0	0.00%
Transfers In	\$2,385,125	\$2,902,887	\$2,902,887	\$3,253,806	12.09%
Total Revenues	\$5,520,950	\$6,941,987	\$7,162,215	\$7,300,106	5.16%
Personnel Costs	\$2,911,447	\$3,465,586	\$3,465,586	\$3,673,318	5.99%
Contracted Services	\$1,117,513	\$1,356,680	\$1,174,076	\$1,392,180	2.62%
Debt Service	\$1,430	\$0	\$14,486	\$1,431	100.00%
Equipment Lease & Utilities	\$640,801	\$906,368	\$931,593	\$804,166	-11.28%
Equipment/Capital Outlay	\$160,458	\$22,000	\$13,085	\$35,000	59.09%
Maintenance	\$440,364	\$430,200	\$698,711	\$470,500	9.37%
Operational Support	\$581,414	\$752,193	\$855,718	\$822,552	9.35%
Travel/Training	\$4,818	\$8,960	\$8,960	\$13,300	48.44%
Reimbursement of Services	\$0	\$0	\$0	\$87,659	100.00%
Total Expenditures	\$5,858,246	\$6,941,987	\$7,162,215	\$7,300,106	5.16%



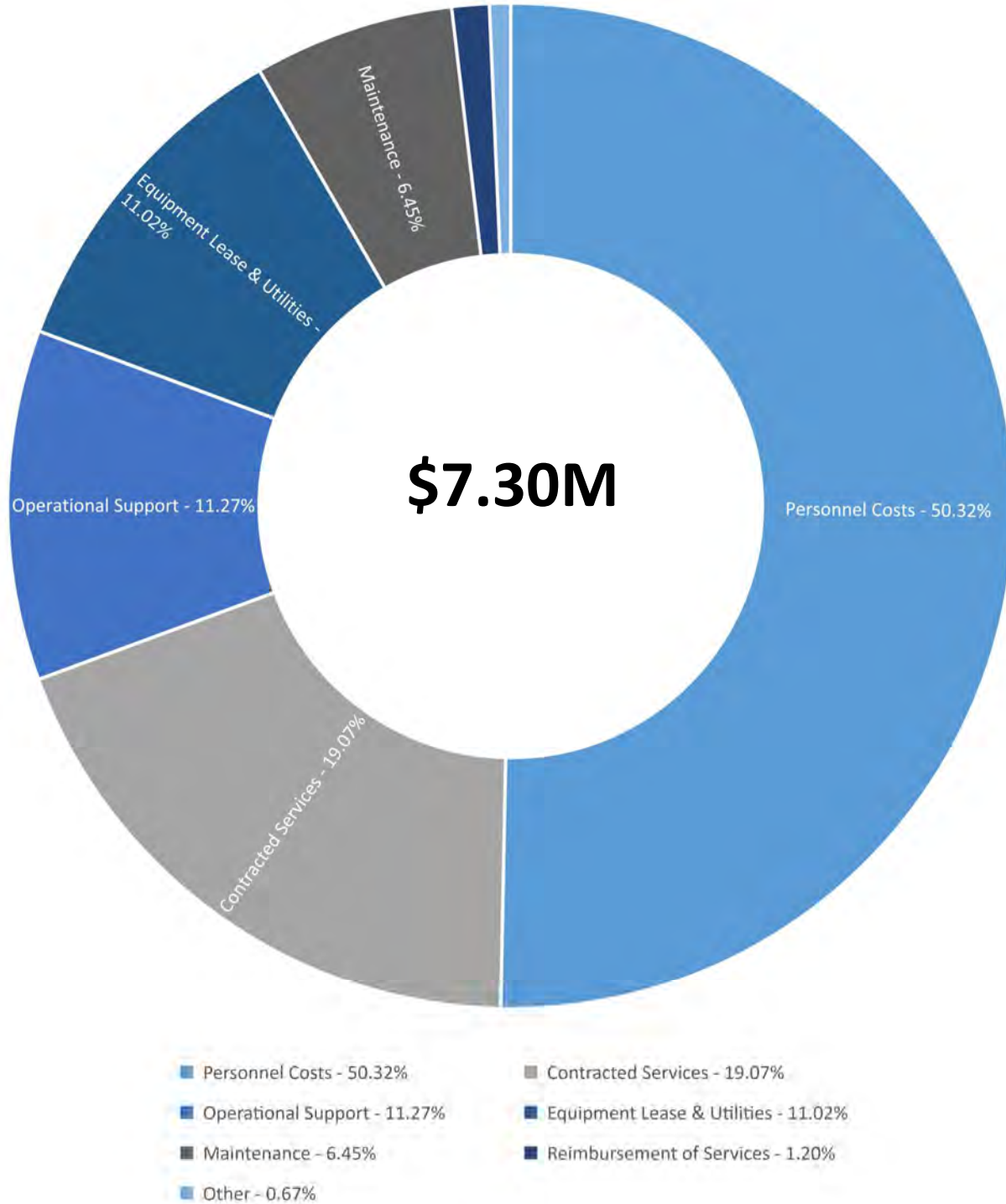
REVENUES



■ Solid Waste Charges - 49.52% ■ Transfers In - 44.58% ■ Fees - 5.52% ■ Other - 0.38%

Revenues equaling less than 1% of the total budget have been combined into "Other"

EXPENDITURES



Expenditures equaling less than 1% of the total budget have been combined into "Other"

Stormwater



The City of Gastonia’s stormwater system consists of more than 165 miles of pipe and 18,000 stormwater structures for gathering, draining and transporting runoff. The City’s stormwater utility offers two different programs to help residents dealing with the effects of increased runoff. The programs vary greatly on solution options, cost and time frame for completion.

The Off Right-of-Way Program is designed to provide an open channel solution to improve stormwater problems that a property owner may be experiencing. Open channel solutions are preferred due to the overall water quality benefit to Gastonia’s creek system. Requests are prioritized based on threat to structure and order received. This program is a cost-sharing program that requires the property owner to contribute only 10% of the estimated material costs.

The Storm Drain Extension Program offers a wide range of solutions to repair damage due to increased runoff. This program provides a financial partnership between the City and the property owner, allowing more flexibility and a faster time for completion. Property owners pay the material costs, while the City provides the installation. Repair options range from open swales with plantings up to pipe solutions.

Mission Statement

Dedicated to the management, construction, maintenance, National Pollutant Discharge Elimination System (NPDES) permit compliance, and enhancement of stormwater systems and programs in the City of Gastonia.

Departmental Divisions and Responsibilities

- Maintain City’s stormwater utility system
- Offers programs to City residents to help with the effects of increased runoff

FY 2023 Major Accomplishments

- Received LASII Grant from NCDEQ for \$500,000 to execute Asset Inventory Assessment for blue line stream crossings in the City’s infrastructure
- Extended the contract with Trinity Hands Staffing Agency for roadside litter pick up to prevent surface water pollution
- Completed Off-R/W Stormwater Projects:
 - Executed the Anthony Creek Watershed Initiative
 - Installed Storm-X Device
 - Formalized HeatherLoch Operation and Maintenance Plan
 - Cedar Ave
- Received the Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) grant funding of \$5.9 million to relocate utilities along Duharts Creek and to restore Duharts Creek

FY 2024 Budget Highlights

- Expand the United States Geological Survey (USGS) stream monitoring network to include all four major watersheds within the City’s municipal limits
- Address all corrective actions and requirements generated during the Stormwater Permit Audit with NCDEQ
- Generate additional utility funds through Post-Construction Stormwater Control Measure (SCM) Permit fees (currently administered by Gaston County)

Goals

- Develop and implement a stormwater management program for permit compliance
- Implement Illicit Discharge Detection Elimination (IDDE) program for permit compliance
- Implement Post-Construction Stormwater Runoff Program for permit compliance
- Find additional funding sources for the Duharts Creek restoration project
- Install a monitoring network for the Duharts Creek Watershed to obtain data, such as the stream’s flow rates, depths and velocities
- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department
- Implement Watershed Manager roles to better identify and address deficiencies and opportunities in the four major watersheds of the City

Objectives

- Address any directive or corrective actions required by the North Carolina Department of Environmental Quality (NCDEQ) to ensure compliance with the City’s NPDES permit
- Incorporate added technology to daily tasks to record major outfalls, conduct inspections and gauge progress
- Progressively install monitoring stations throughout the Duharts Creek watershed over the next five budget years
- Implement a Five-Year Stormwater Utility Strategic Plan

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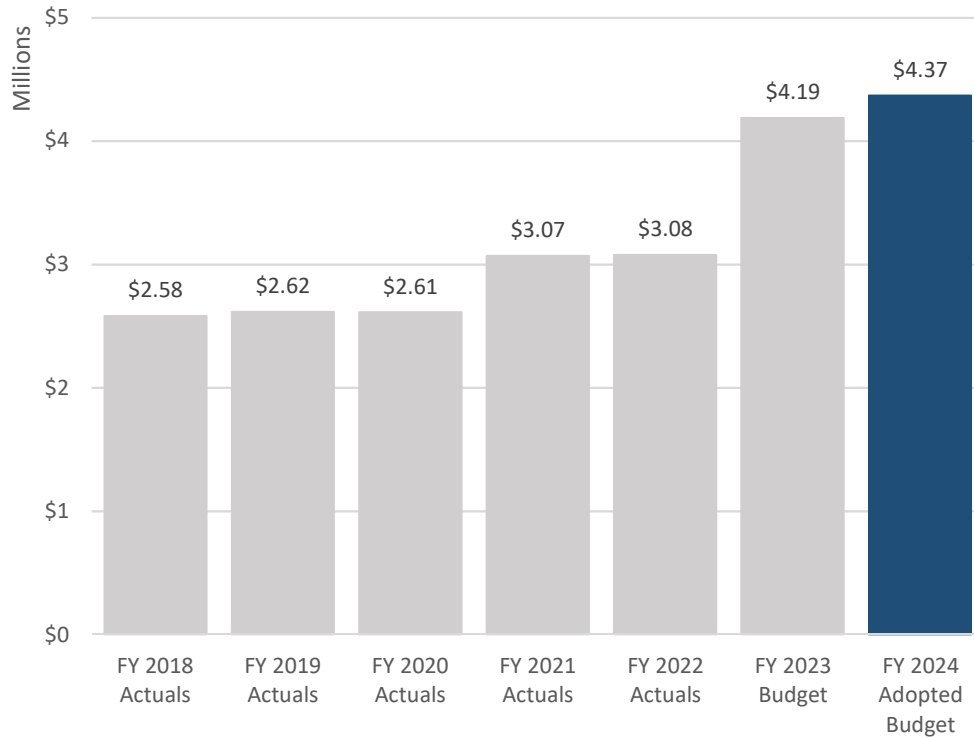
Stormwater



MAJOR SOURCES OF REVENUE

Stormwater Sales = \$4,370,520

A stormwater fee per equivalent residential unit (ERU) is charged to customers providing revenues for this fund. Residential customers are charged one ERU per month, while non-residential customers are charged based on the amount of impervious service per month. The FY 2024 budget maintains a fee of \$5.00 per ERU.



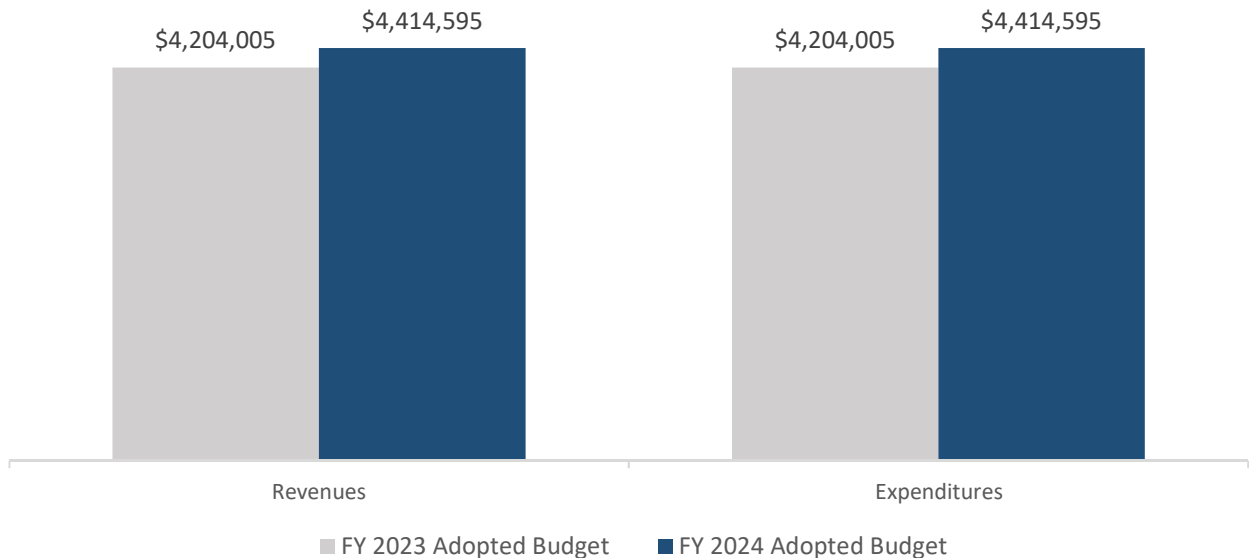
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Stormwater

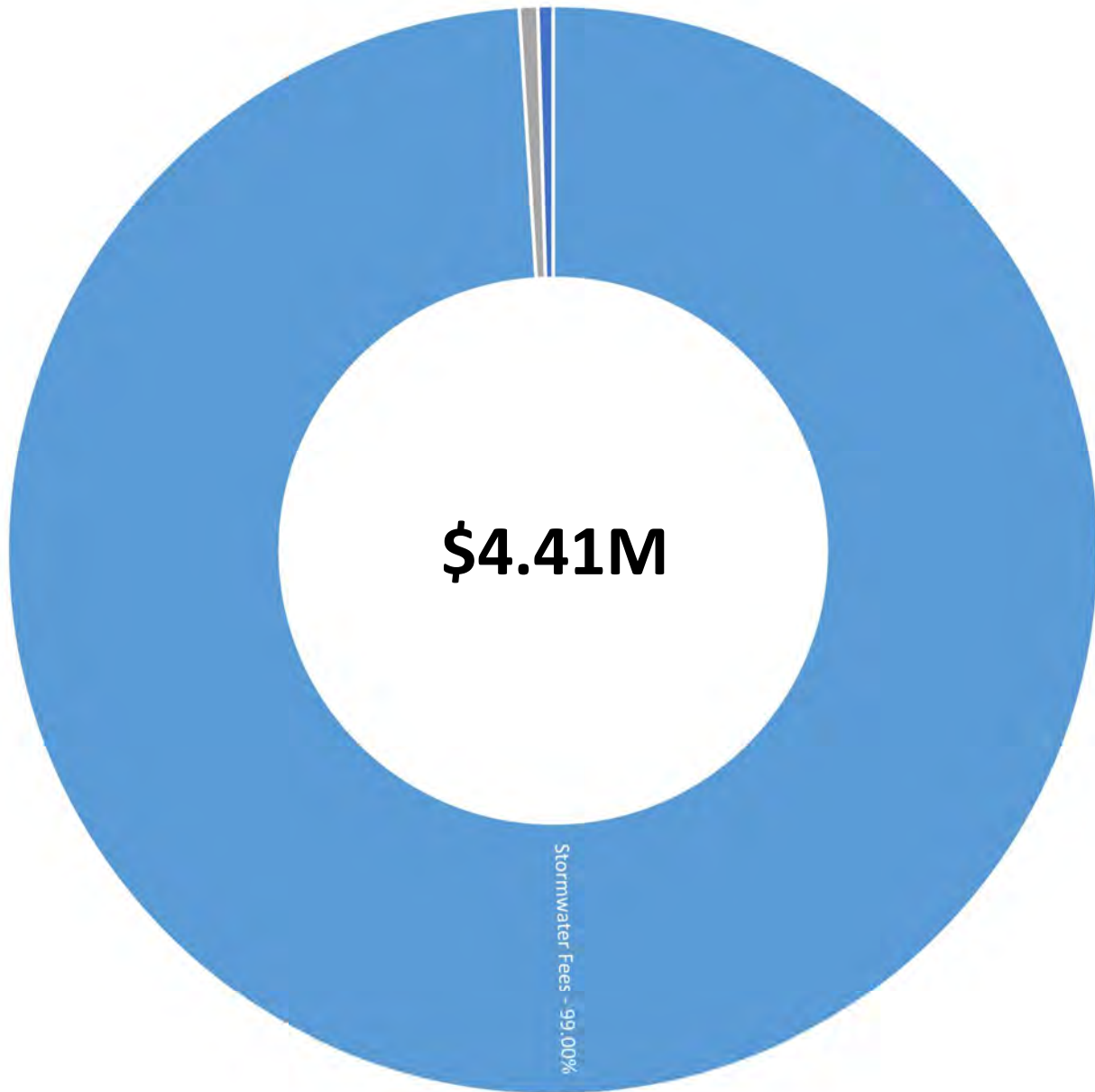


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$36,407	\$16,075	\$16,075	\$24,075	49.77%
Investment Earnings	\$1,365	\$0	\$14,400	\$20,000	100.00%
Other Revenues	\$916	\$0	\$25,000	\$0	0.00%
Stormwater Fees	\$3,077,969	\$4,187,930	\$4,187,930	\$4,370,520	4.36%
Appropriated Fund Balance	\$0	\$0	\$72,500	\$0	0.00%
Transfers In	\$1,670	\$0	\$0	\$0	0.00%
Total Revenues	\$3,118,327	\$4,204,005	\$4,315,905	\$4,414,595	5.01%
Personnel Costs	\$547,533	\$700,466	\$700,466	\$810,138	15.66%
Contracted Services	\$118,705	\$139,730	\$137,504	\$215,540	54.25%
Equipment Lease & Utilities	\$47,280	\$167,908	\$192,908	\$167,908	0.00%
Equipment/Capital Outlay	\$346,867	\$21,500	\$528,851	\$33,000	53.49%
Maintenance	\$109,646	\$131,000	\$137,000	\$131,000	0.00%
Operational Support	\$319,336	\$919,054	\$420,709	\$443,781	-51.71%
Travel/Training	\$5,213	\$12,505	\$14,125	\$30,410	143.18%
Reimbursement of Services	\$1,247,019	\$1,111,842	\$1,111,842	\$1,282,818	15.38%
Transfers Out	\$490,720	\$1,000,000	\$1,072,500	\$1,300,000	30.00%
Total Expenditures	\$3,232,317	\$4,204,005	\$4,315,905	\$4,414,595	5.01%

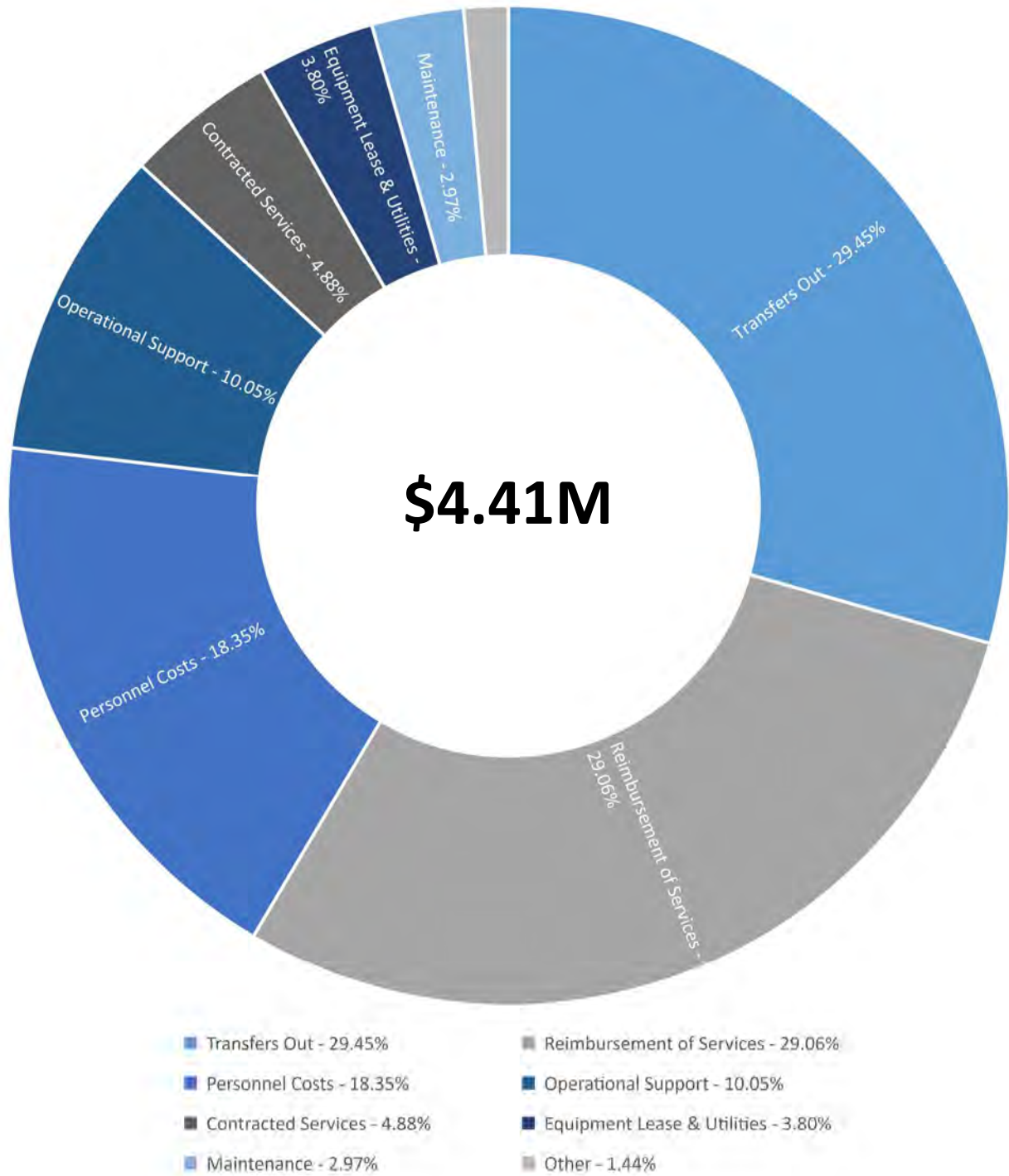


REVENUES



■ Stormwater Fees - 99.00% ■ Fees - 0.55% ■ Investment Earnings - 0.45%

EXPENDITURES



Expenditure types equaling less than 1% of total budget have been combined into "Other"

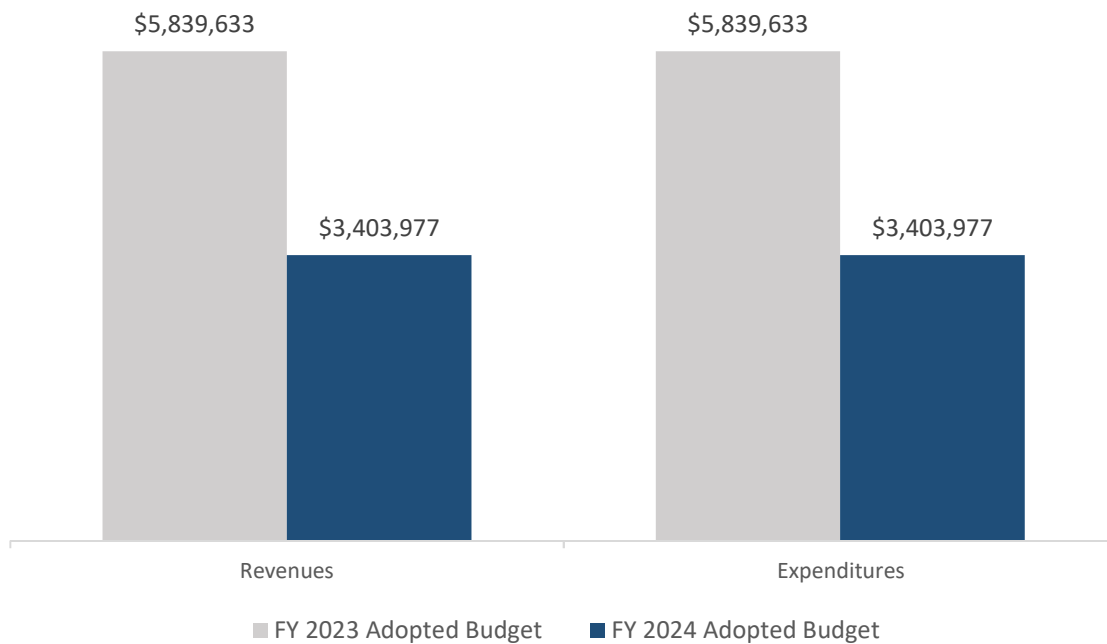
Water & Sewer Capital Expansion/Develop



The Water & Sewer Capital Expansion/Development Fund is essentially the Water & Sewer fund balance. Any excess funds remaining in the Water & Sewer Fund (330) at year-end are transferred to this fund with the balance accumulating to help offset the cost of future system needs, as well as future expansion to the base structure in the event of annexation, if needed. Because this fund serves as the Water & Sewer fund balance, any transfers from the Water & Sewer Operating Fund must flow through this fund before posting to their ultimate location, such as Water & Sewer Capital Projects.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$21,926	\$3,000	\$243,000	\$400,000	13233%
Appropriated Fund Balance	\$0	\$0	\$640,500	\$0	0.00%
Transfers In	\$6,561,107	\$5,836,633	\$5,836,633	\$3,003,977	-48.53%
Total Revenues	\$6,583,033	\$5,839,633	\$6,720,133	\$3,403,977	-49.35%
Operational Support	\$0	\$2,345,656	\$2,585,656	\$0	-100.00%
Transfers Out	\$4,944,067	\$3,493,977	\$4,134,477	\$3,403,977	-17.67%
Total Expenditures	\$4,944,067	\$5,839,633	\$6,720,133	\$3,403,977	-49.35%



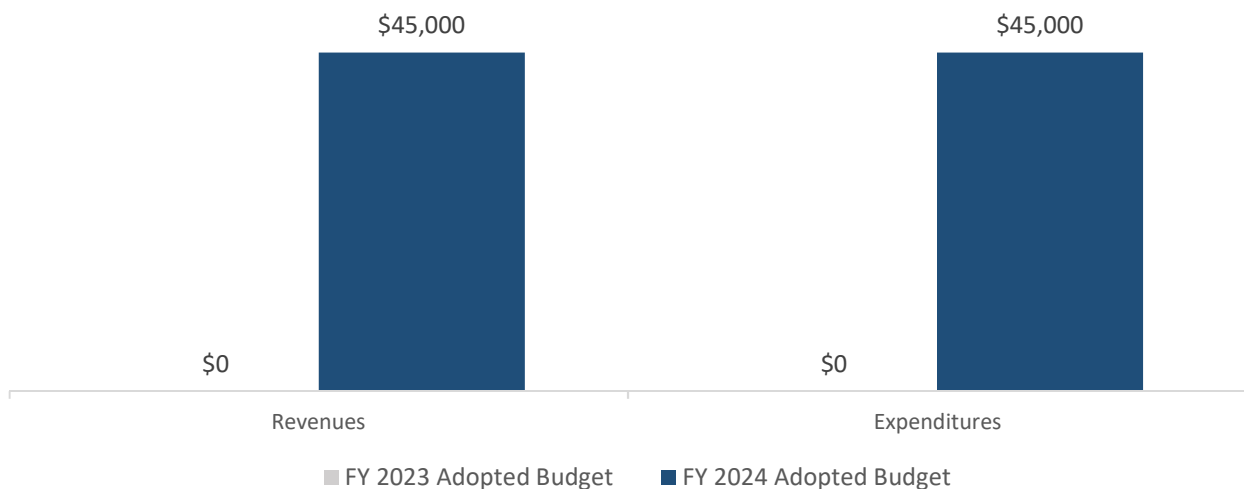
Water & Sewer Renewal & Replacement



The Water & Sewer Renewal & Replacement Fund is a reserve for unexpected and unbudgeted Water & Sewer capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Water & Sewer fund. At that same Council meeting, another resolution was approved acknowledging that a phased-in approach would be necessary to achieve this balance and therefore, a minimum transfer of \$100,000 with each annual budget would be required until that balance was achieved. The minimum fund balance is currently over 5% of the estimated gross revenues of the Water & Sewer fund; therefore, no transfer is budgeted for FY 2024.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$3,747	\$0	\$0	\$45,000	100.00%
Appropriated Fund Balance	\$0	\$0	\$2,352,000	\$0	0.00%
Transfers In	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$3,747	\$0	\$2,352,000	\$45,000	100.00%
Equipment/Capital Outlay	\$0	\$0	\$2,200,000	\$0	0.00%
Operational Support	\$0	\$0	\$152,000	\$45,000	100.00%
Total Expenditures	\$0	\$0	\$2,352,000	\$45,000	100.00%

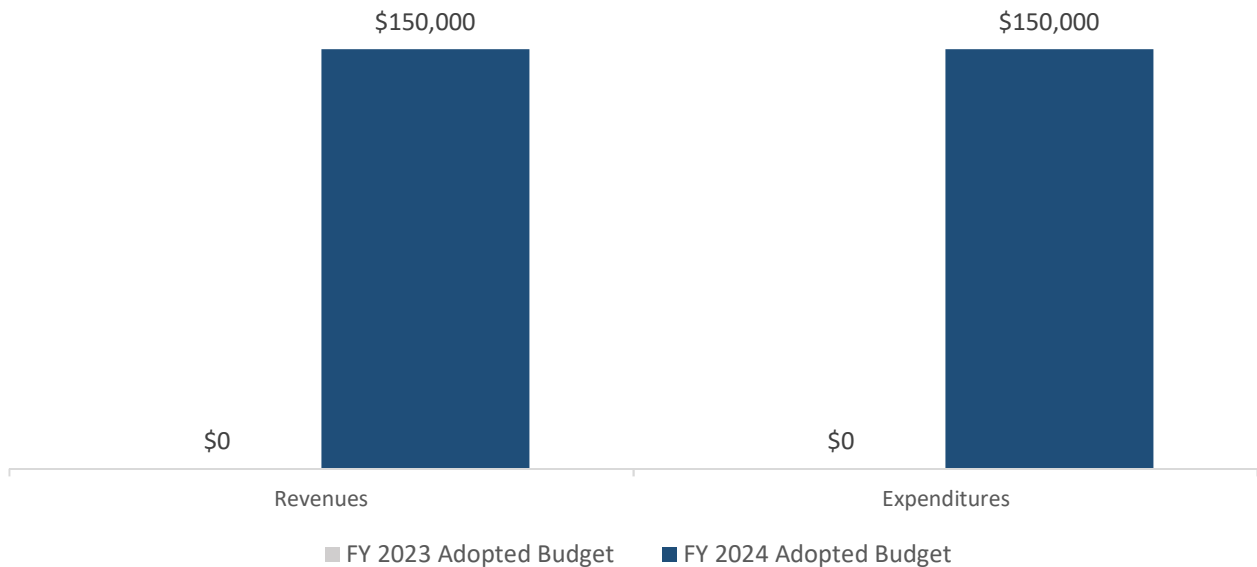


Electric Renewal & Replacement

The Electric Renewal & Replacement Fund is a reserve for unexpected and unbudgeted Electric capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Electric fund. The minimum fund balance is currently over 5% of the estimated gross revenues of the Electric fund; therefore, no transfer is budgeted for FY 2024.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$11,409	\$0	\$0	\$150,000	100%
Appropriated Fund Balance	\$0	\$0	\$7,062,850	\$0	0.00%
Total Revenues	\$11,409	\$0	\$7,062,850	\$150,000	-97.88%
Equipment/Capital Outlay	\$0	\$0	\$7,060,850	\$0	0.00%
Operational Support	\$0	\$0	\$2,000	\$150,000	100.00%
Total Expenditures	\$0	\$0	\$7,062,850	\$150,000	-97.88%



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 projects) that are legally restricted or designated by Council to specified purposes.

General Fund Stimulus Grants (611)

This fund is used to account for grant revenues and related expenditures of various federal economic stimulus grants.

Community Development Block Grant (621)

This fund is used to account for grant revenues and related expenditures under various federal and state grants. These funds are used to help provide low income housing and other programs to citizens.

108 Loan – Downtown Revitalization (622)

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

Home Investment Trust Fund (624)

This fund is used to account for funds from the HOME Investment Partnership Program (HOME) that provide formula grants to local governments that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low income citizens.

Occupancy Tax (628)

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

Downtown Municipal Service District (629)

This fund is used to account for special property taxes assessed that will be used for downtown improvements. The Downtown Municipal Services District (MSD) was established in 1997 and the current tax rate is \$0.20 per \$100 of valuation.

The following pages include narratives on those funds adopting a FY 2024 budget only, rather than all Special Revenue Funds of the City.

Community Development Block Grant



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

Mission Statement

The mission of the Housing and Community Engagement Department is to encourage sustainable neighborhoods by improving the availability, affordability, and quality of housing in the community.

Department Summary

Community Development focuses on creating vibrant, diverse neighborhoods by developing partnerships and resources for stronger and safer neighborhoods.

Divisions and Responsibilities

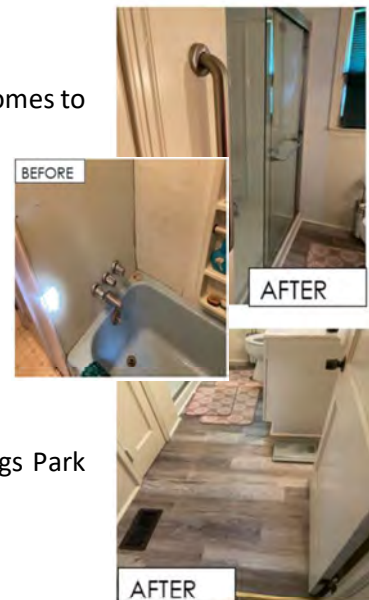
- Community Development Block Grant (CDBG)
 - Housing rehabilitation projects
 - Public Infrastructure/Public Improvements
 - Continuum of Care
 - Fair Housing

FY 2023 Major Accomplishments

- Worked with partner organizations to provide CARES ACT funding locally
- Continued work with Continuum of Care to address homelessness in the community
- Assisted low to moderate income families with rehabilitating their homes to address health and safety concerns

FY 2024 Budget Highlights

- Assist low to moderate income families with rehabilitating their homes to address health and safety concerns
- Develop a comprehensive Housing Affordability Plan that identifies community housing gaps, needs, barriers, and recommendations of specific strategies that result in increasing housing options, affordability, and housing equity for the City of Gastonia
- Conduct public facility improvements at Erwin Community Center and Park by constructing a parking lot that allows for increased facility accessibility
- Construct park shelters and restroom facilities at Linwood Springs Park and T Jeffers Center to allow for increased park accessibility



Community Development Block Grant



Goals

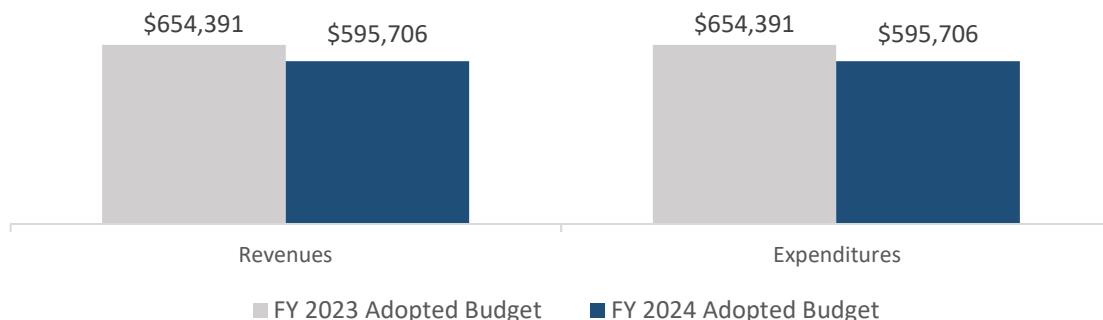
- Strive to educate more citizen/customers about availability and affordability of housing in the community
- Provide safe, decent, affordable housing, a suitable living environment and economic opportunities, specifically for low and moderate income individuals and communities

Objectives

- Preserve the quality of the City’s existing housing stock through grants and loans for housing rehabilitation
- Provide community resources to address the wide range of community needs to enhance and improve quality of life

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	(\$642)	\$0	\$0	\$0	0.00%
Operating Grants	\$446,170	\$654,391	\$2,299,141	\$579,177	-11.49%
Other Revenues	\$11,251	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$248,259	\$0	0.00%
Transfers In	\$0	\$0	\$0	\$16,529	100.00%
Total Revenues	\$456,779	\$654,391	\$2,547,400	\$595,706	-8.97%
Personnel Costs	\$124,664	\$143,639	\$144,984	\$161,773	12.62%
Contracted Services	\$261,608	\$282,150	\$843,856	\$389,221	37.95%
Equipment Lease & Utilities	\$7,536	\$7,746	\$7,246	\$6,746	-12.91%
Equipment/Capital Outlay	\$0	\$100,000	\$1,360,457	\$0	-100.00%
Maintenance	\$155	\$215	\$215	\$215	0.00%
Operational Support	\$95,915	\$116,641	\$190,284	\$37,404	-67.93%
Travel/Training	\$809	\$4,000	\$358	\$347	-91.33%
Total Expenditures	\$490,687	\$654,391	\$2,547,400	\$595,706	-8.97%



HOME Investment Trust

This fund is used to account for funds from the HOME Investment Partnership Program (HOME) that provide formula grants to local governments that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low income citizens.

Mission Statement

The mission of the Housing and Community Engagement Department is to encourage sustainable neighborhoods by improving the availability, affordability, and quality of housing in the community.

Department Summary

Community Development focuses on creating vibrant, diverse neighborhoods by developing partnerships and resources for stronger and safer neighborhoods.

Divisions and Responsibilities

- HOME Partnership Fund (HOME)
 - Tenant Based Rental Assistance (TBRA)
 - Community Housing Development Organization
 - Down payment assistance
 - Homeownership and Rental housing opportunities

FY 2023 Major Accomplishments

- Provided 7 affordable housing opportunities through Tenant-Based Rental Assistance (TBRA) Program
- Assisted 6 families with becoming homeowners through down payment and closing cost assistance
- Increased the number of affordable rental housing units within the community by four (4) units



FY 2024 Budget Highlights

- Provide down payment and closing cost assistance to approximately thirty (30) qualified low/moderate income homebuyers
- Construction of six (6) affordable housing units through new construction program and Community Housing Development Organization (CHDO)
- Assist five (5) individual households with acquiring permanent housing through tenant-based rental assistance



HOME Investment Trust



Goals

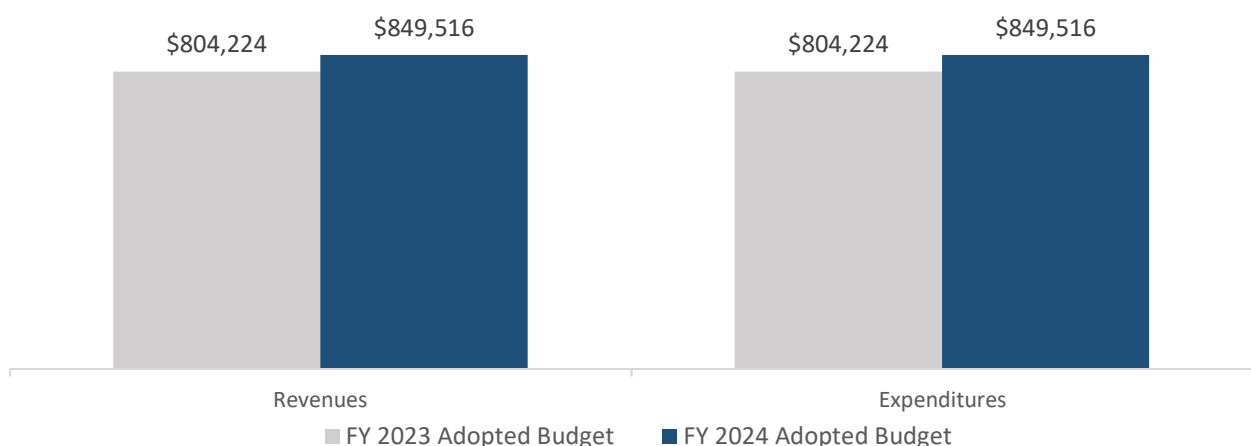
- Strive to educate more citizen/customers about availability and affordability of housing in the community
- Provide safe, decent, affordable housing, a suitable living environment and economic opportunities, specifically for low and moderate income individuals and communities

Objectives

- Preserve the quality of the City’s existing housing stock through grants and loans for housing rehabilitation
- Provide community resources to address the wide range of community needs to enhance and improve quality of life

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	(\$363)	\$0	\$0	\$0	0.00%
Operating Grants	\$232,681	\$786,526	\$3,340,550	\$830,116	5.54%
Other Revenues	\$52,446	\$17,698	\$19,400	\$19,400	9.62%
Appropriated Fund Balance	\$0	\$0	\$67,910	\$0	0.00%
Total Revenues	\$284,765	\$804,224	\$3,427,860	\$849,516	5.63%
Personnel Costs	\$60,890	\$87,136	\$87,136	\$93,716	7.55%
Contracted Services	\$53,573	\$240,567	\$1,025,472	\$258,802	7.58%
Equipment Lease & Utilities	\$0	\$1,000	\$500	\$0	-100.00%
Operational Support	\$434,750	\$474,021	\$2,311,252	\$496,998	4.85%
Travel/Training	\$735	\$1,500	\$3,500	\$0	-100.00%
Total Expenditures	\$549,948	\$804,224	\$3,427,860	\$849,516	5.63%

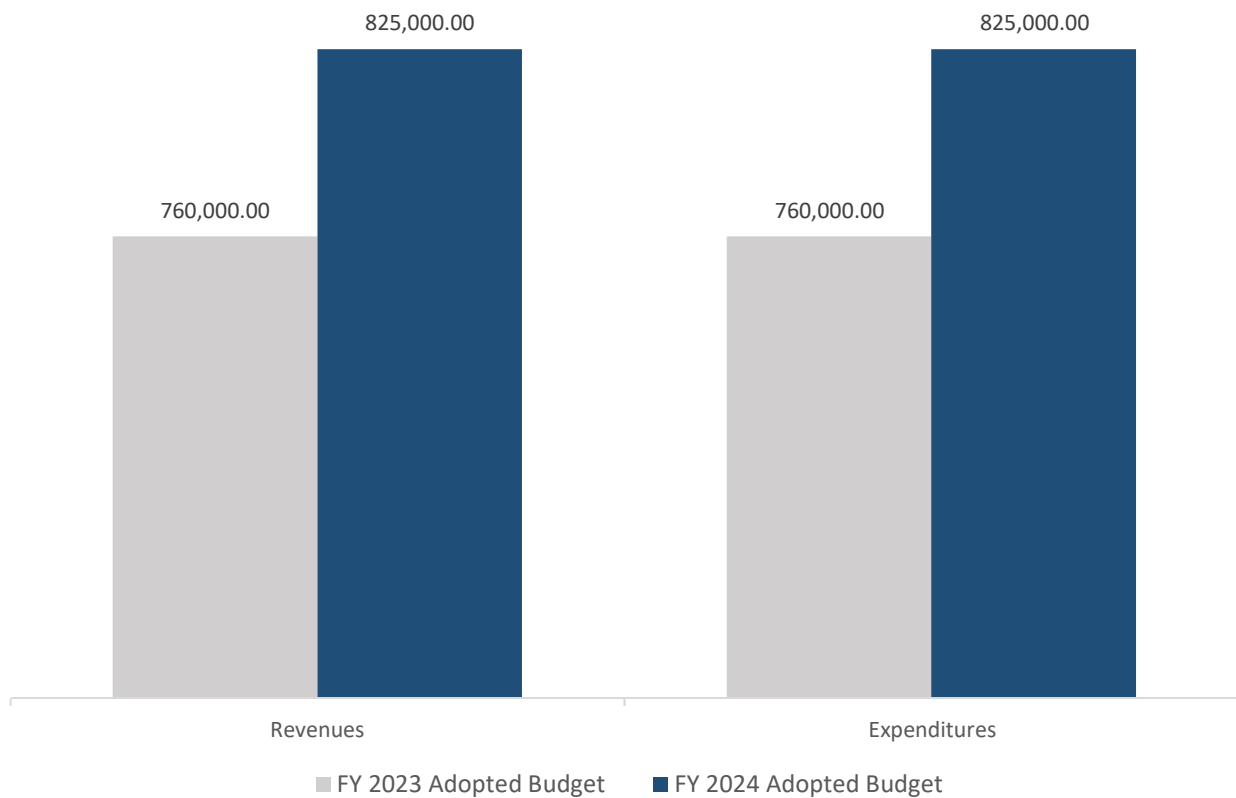


Occupancy Tax

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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Other Revenues	\$857,543	\$760,000	\$1,000,000	\$825,000	8.55%
Total Revenues	\$857,543	\$760,000	\$1,000,000	\$825,000	8.55%
Operational Support	\$857,543	\$760,000	\$1,000,000	\$825,000	8.55%
Total Expenditures	\$857,543	\$760,000	\$1,000,000	\$825,000	8.55%



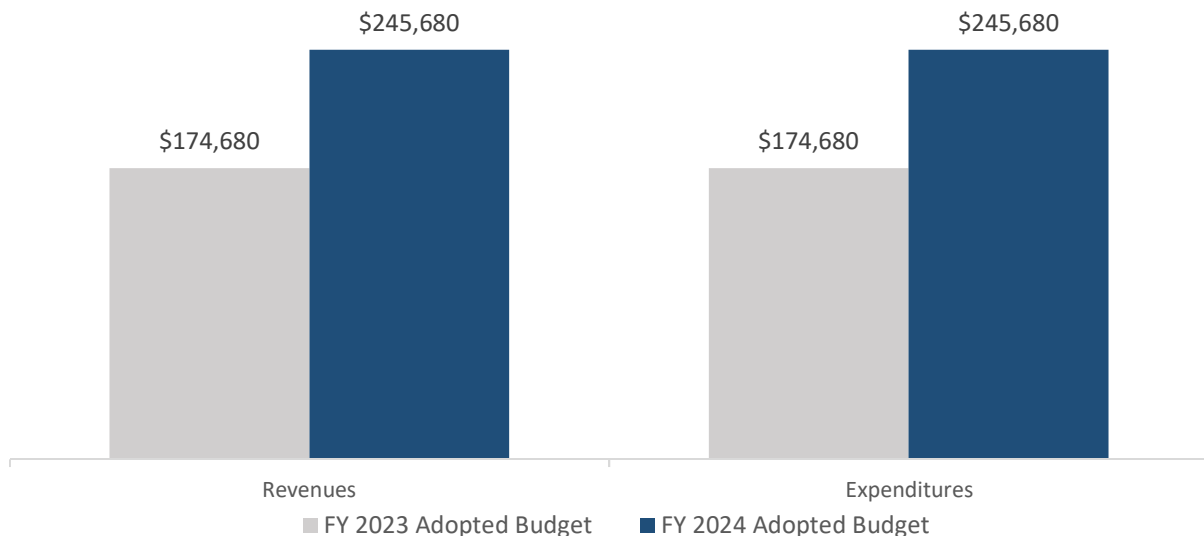
Downtown Municipal Services District



The Downtown Municipal Services District (MSD) Fund is used to account for special property taxes assessed to be used for downtown improvements. The Downtown MSD was established in 1997 and the current tax rate is \$0.20.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$187,520	\$171,800	\$171,800	\$236,800	37.83%
Fees	\$2,880	\$2,880	\$2,880	\$2,880	0.00%
Investment Earnings	\$401	\$0	\$0	\$6,000	100.00%
Non-recurring Grants	\$5,000	\$0	\$0	\$0	0.00%
Other Revenues	\$291	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$196,384	\$0	0.00%
Total Revenues	\$196,092	\$174,680	\$371,064	\$245,680	40.65%
Personnel Costs	\$47,298	\$49,815	\$59,820	\$56,379	13.18%
Contracted Services	\$4,082	\$5,000	\$13,539	\$60,000	1100.00%
Equipment Lease & Utilities	\$5,430	\$10,970	\$10,824	\$6,520	-40.57%
Equipment/Capital Outlay	\$25,000	\$0	\$0	\$0	0.00%
Maintenance	\$2,846	\$2,000	\$3,900	\$2,000	0.00%
Operational Support	\$39,380	\$66,895	\$242,981	\$80,781	20.76%
Transfers Out	\$90,000	\$40,000	\$40,000	\$40,000	0.00%
Total Expenditures	\$214,036	\$174,680	\$371,064	\$245,680	40.65%



Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis.

Health Self-Insurance (868)

This fund is used to accumulate and allocate the costs of providing self-insured medical coverage to City employees.

Dental Self-Insurance (870)

This fund is used to accumulate and allocate the costs of providing self-insured dental coverage to City employees.

Vehicle/Equipment Renewal & Replacement (880)

This fund is used to accumulate and allocate the costs associated with the City's vehicle and equipment replacement, as well as new purchases that may be necessary due to growth or changing needs.

Technology Internal Services Fund (881)

This fund is used to accumulate and allocate the costs of technological support and services throughout the City.

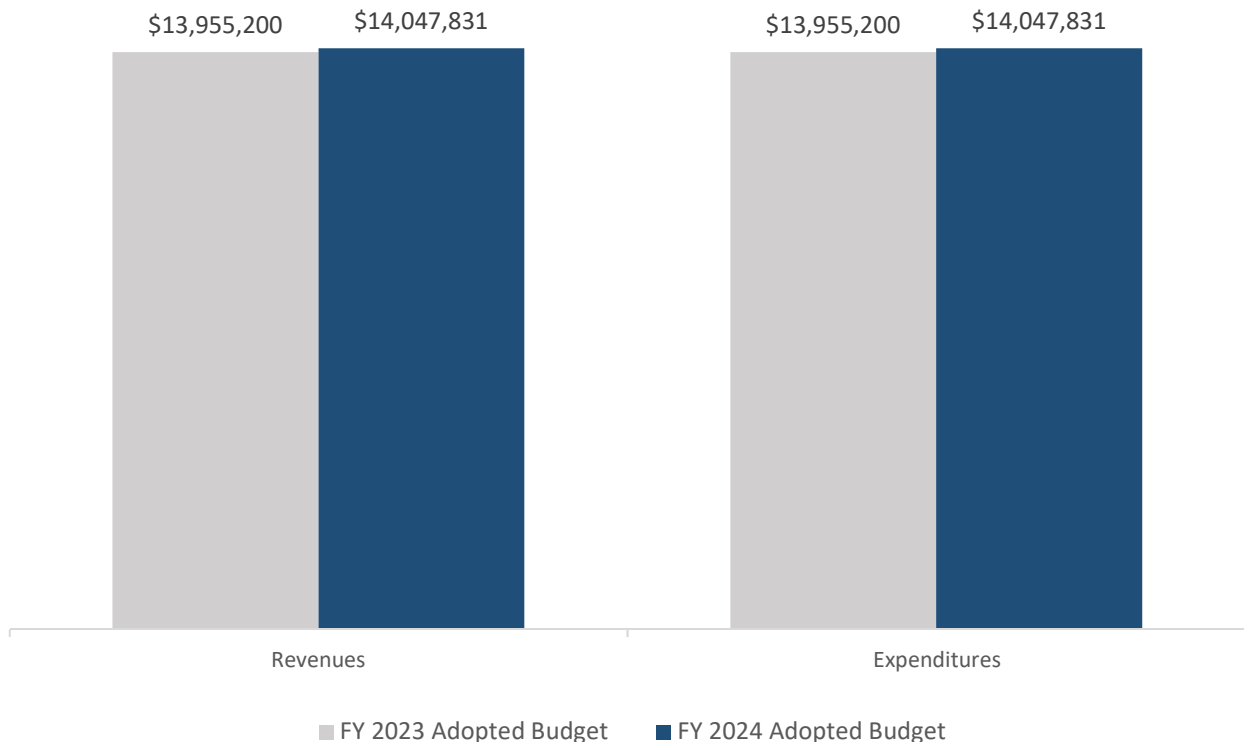
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Health Self-Insurance

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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$6,877	\$2,000	\$146,000	\$230,000	11400.00%
Other Revenues	\$11,868,884	\$11,953,200	\$11,953,200	\$11,817,831	-1.13%
Appropriated Fund Balance	\$0	\$2,000,000	\$2,000,000	\$2,000,000	0.00%
Transfers In	\$290,000	\$0	\$115,376	\$0	0.00%
Total Revenues	\$12,165,761	\$13,955,200	\$14,214,576	\$14,047,831	0.66%
Personnel Costs	\$106,077	\$0	\$0	\$0	0.00%
Contracted Services	\$425,339	\$498,120	\$606,120	\$580,633	16.56%
Equipment Lease & Utilities	\$0	\$0	\$620	\$5,280	100.00%
Equipment/Capital Outlay	\$0	\$0	\$750,000	\$0	0.00%
Operational Support	\$10,423,439	\$13,457,080	\$12,857,836	\$13,461,918	0.04%
Total Expenditures	\$10,848,778	\$13,955,200	\$14,214,576	\$14,047,831	0.66%

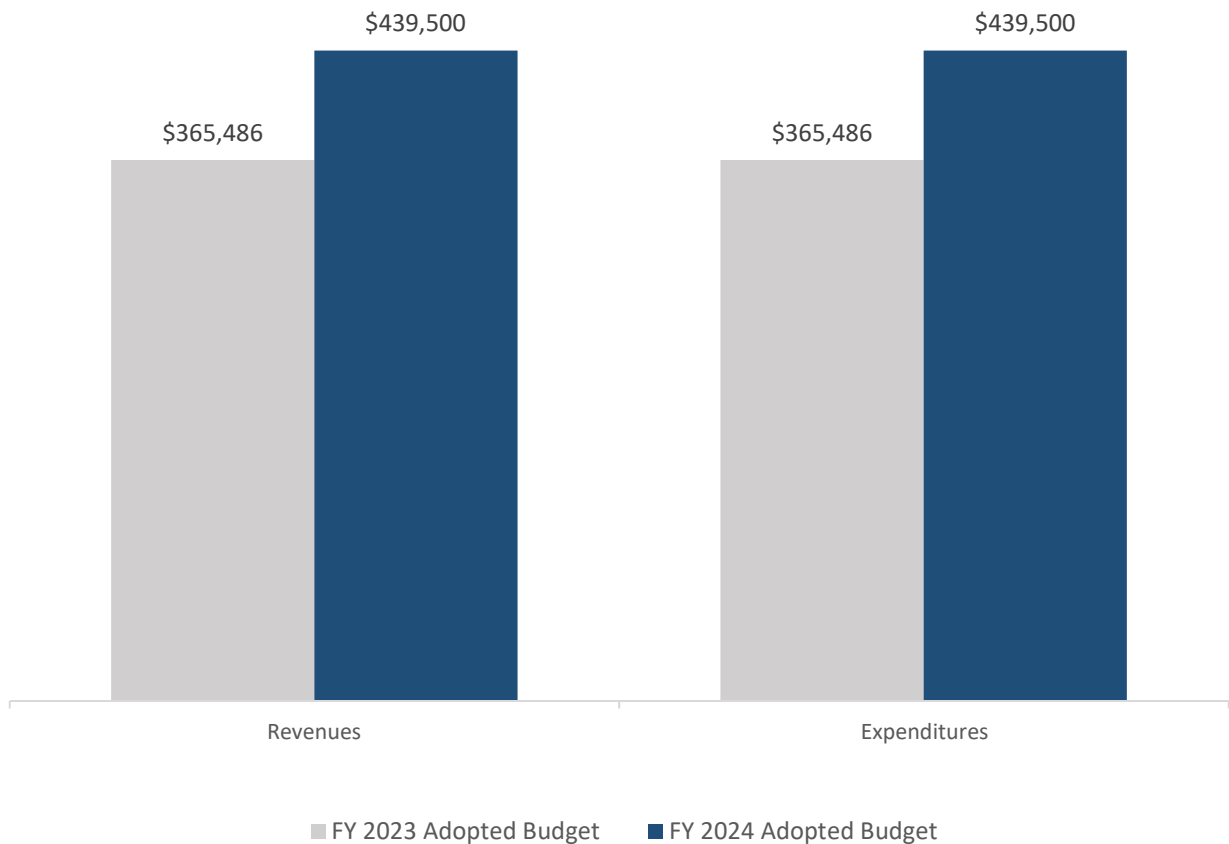


Dental Self-Insurance

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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$35	\$0	\$0	\$2,000	100.00%
Other Revenues	\$373,545	\$365,486	\$365,486	\$437,500	19.70%
Total Revenues	\$373,580	\$365,486	\$365,486	\$439,500	20.25%
Operational Support	\$335,198	\$365,486	\$365,486	\$439,500	20.25%
Total Expenditures	\$335,198	\$365,486	\$365,486	\$439,500	20.25%



Vehicle/Equipment Renewal & Replacement

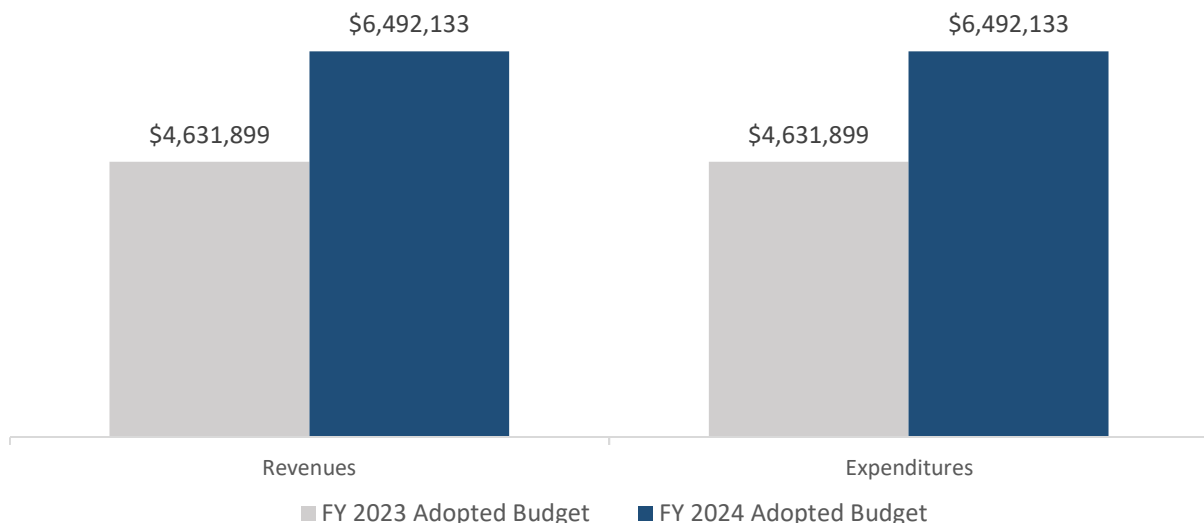


The Vehicle/Equipment Replacement Fund is used to accumulate and allocate the costs associated with the City’s vehicle and equipment replacement, as well as purchases of additional items as the City continues to grow and demand for these items increases.

The City utilizes installment financing agreements to fund these purchases and typically enters into a new loan each year. However, due to the low interest rates, the City opted to enter into a second loan during FY 2022 and skipped taking out a loan during FY 2023. The FY 2024 budget reverts back to the City’s typical process and includes a new loan, which is the reason for the significant increase in budget from prior year adopted.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Investment Earnings	\$11,430	\$0	\$102,000	\$100,000	100.00%
Other Revenues	\$12,679,703	\$4,631,899	\$4,901,104	\$6,392,133	38.00%
Appropriated Fund Balance	\$0	\$0	\$5,732,564	\$0	0.00%
Total Revenues	\$12,691,133	\$4,631,899	\$10,735,668	\$6,492,133	40.16%
Contracted Services	\$4,816	\$5,100	\$6,347	\$6,170	20.98%
Debt Service	\$3,337,397	\$4,185,763	\$4,185,763	\$3,896,538	-6.91%
Equipment/Capital Outlay	\$4,630,397	\$0	\$5,326,429	\$2,431,918	100.00%
Maintenance	\$4,081	\$0	\$56,217	\$0	0.00%
Operational Support	\$196,452	\$441,036	\$1,160,912	\$157,507	-64.29%
Total Expenditures	\$8,173,143	\$4,631,899	\$10,735,668	\$6,492,133	40.16%



Technology Internal Services



Mission Statement

To guide and manage the use of existing and emerging communication systems and technology throughout the City and to serve the citizens of Gastonia in an efficient and cost effective manner.

Department Summary

The mission of Technology Services is accomplished by partnering with all City Departments to understand their business requirements and act as technology consultants, project managers, systems implementers, developers, change managers, and technical support to ensure the delivery of technology solutions that add value.

Departmental Divisions and Responsibilities

- Administrative Application Systems
 - Geodata, Asset Management, Development Services, etc.
- Communications
 - Radios and phones
- Customer Information Systems
 - Utility Billing, Web site and services, Finance, HR, etc.
- Infrastructure Management Systems
 - Security, network, servers, storage, end-user computing, etc.
- Public Safety Management Information Systems
 - Police, Fire, EMS, etc.

FY 2023 Major Accomplishments

- New World Software Upgrade – Replaced all servers and upgraded Public Safety software.
- Meter Read Upgrade (FCS – Itron) – Upgraded the meter reader field hardware and software systems and underlying backend systems
- MOC Cameras – Installation of additional security cameras to help prevent thefts and other crimes
- Replaced the City's legacy phone system with a new collaboration platform that allows employees to answer phones from anywhere, manage their own meetings or conference calls, and participate in chat sessions
- Developed Customer Care Call Center to improve customer care relations with citizens
- Completed a major Cayenta Utility Software Upgrade
- Staff completed a third-party assessment of City's security policies, processes, controls and configuration Infrastructure Investment. Improvements made as a result of this assessment were:
 - Upgraded the Cybersecurity Posture Management system to better support the hardware/software that allows remote employee access to City systems
 - Upgraded the email security gateway
 - Upgraded the internal security certificate system to protect/validate City computers
 - Replaced all jail switches and wireless equipment so as to support the latest security protocols and features
 - Applied latest patches and security updates on software applications

Technology Internal Services



- Technology Services created a Chief Technology Officer position who is responsible for the technology infrastructure teams and cybersecurity
- Our helpdesk staff replaced over 250 desktop computers, laptops, tablets, and monitors.
- Resolved over 2900 support incidents/requests
- Added video conferencing room in the Technology Services department for City employees
- Replaced our central firewall systems
- Replaced our citizen event notification system
- Worked with the City's Neighborhood Program Director on the Community Recognized Neighborhoods into the GIS
- Coordinated with Finance on program and fee configuration changes for privilege licenses
- Began the implementation process to replace our asset management/work order system that supports Public Utilities and Public Works
- Moved city emails from the CityOfGastonia.com to our new domain of GastoniaNC.gov
- Implemented an employee self-service password portal that can be accessed from anywhere

FY 2024 Budget Highlights

- Replace the City's Server and Storage datacenter equipment
- Replace Public Safety Mobile Data Terminals (MDTs) for all agencies on the shared public safety system
- Replace the legacy server backup solution with a more secure, modernized backup solution
- Replace end of support Uninterruptible Power Supplies (UPS) throughout the City to protect valuable technology resources
- Refresh 380 desktop computers, laptops, tablets
- Replace end of life network equipment
- Update the City's radio microwave to meet P25 compliance
- Update our 800mhz radios to the TDMA protocol to maintain compliancy
- Bring Cherryville FD, Mount Holly FD, and Lowell PD onto the Public Safety system
- Replace Fire RMS system to EPR Fireworks

Goals

- Work with City departments to expand/enhance the applications that serve their business units
- Continuously improve both infrastructure and application security
- Review and improve solutions for disaster recovery and business continuity
- Improve security and functionality for citizen communication and engagement
- Improve internal business processes for greater efficiency

Objectives

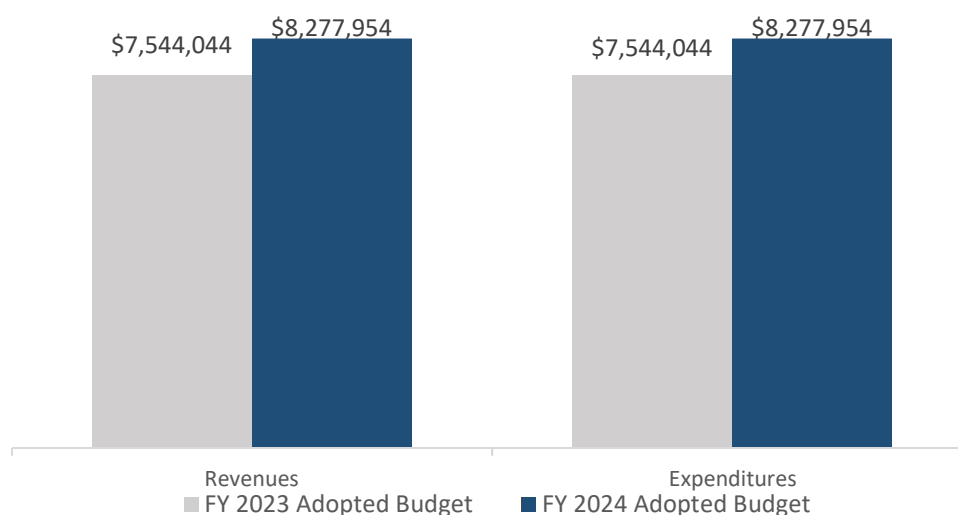
- Server and Storage Infrastructure Refresh
- Complete the implementation/migration process of the asset management system that supports Public Utilities and Public Works
- Complete the upgrade and replacement of the City's production Geographic Information Systems data server(s) to the latest version of the geodatabase model

Technology Internal Services

- Complete the ArcGIS Enterprise environment upgrade
- Begin collaborative Advanced Metering Infrastructure (AMI) project with Public Utilities and Finance
- Refresh infrastructure and end-user computer equipment to address any end-of-life or end-of-support items
- Migrate our relational databases from Oracle to SQL

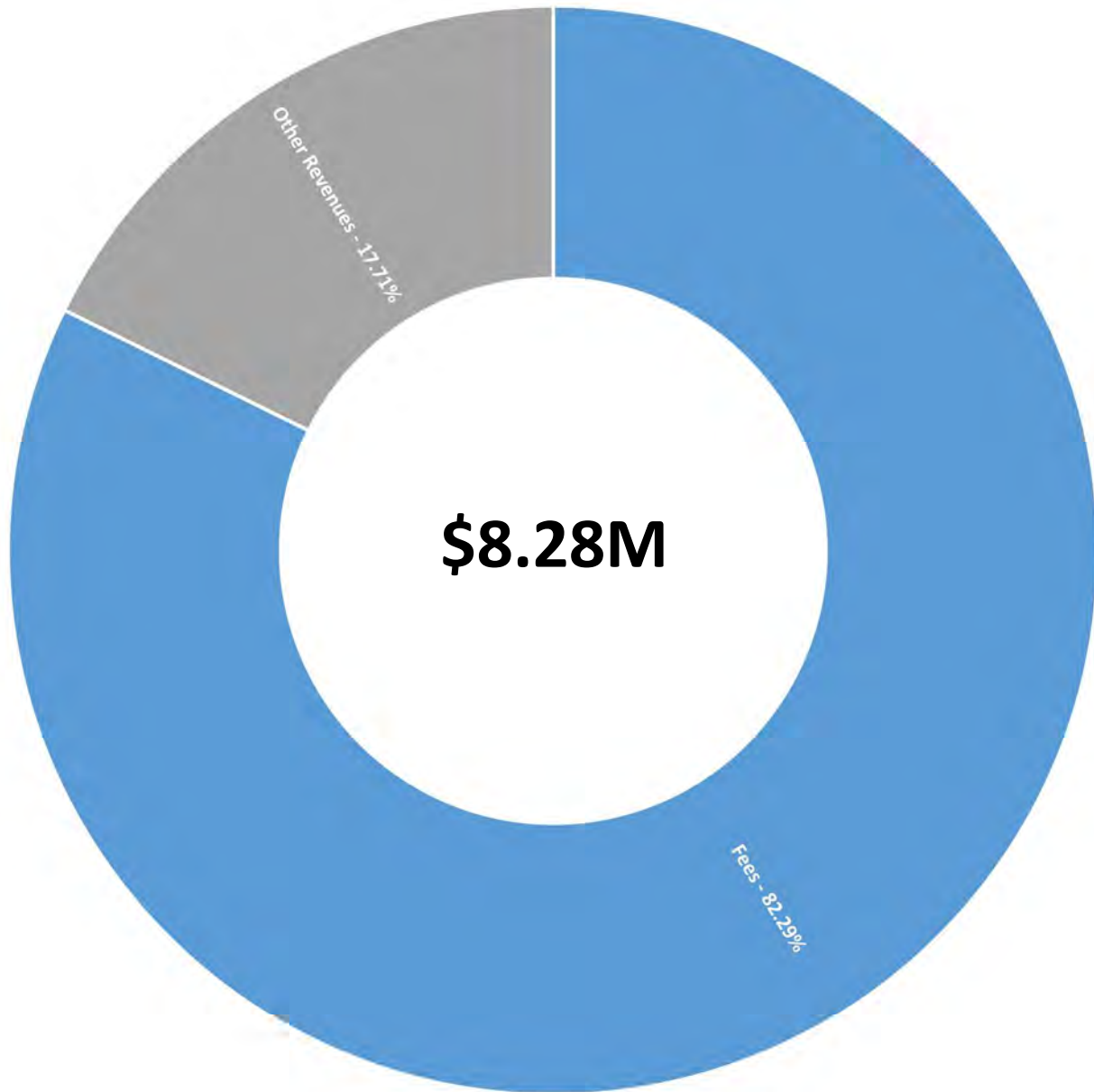
Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Adopted Budget	% Change from Adopted
Fees	\$5,548,565	\$6,227,116	\$6,227,116	\$6,811,883	9.39%
Investment Earnings	\$3,101	\$0	\$24,000	\$25,890	100.00%
Operating Grants	\$612	\$0	\$0	\$0	0.00%
Other Revenues	\$1,169,154	\$1,316,928	\$2,211,167	\$1,440,181	9.36%
Appropriated Fund Balance	\$0	\$0	\$2,200,916	\$0	0.00%
Transfers In	\$0	\$0	\$2,237,000	\$0	0.00%
Total Revenues	\$6,721,432	\$7,544,044	\$12,900,199	\$8,277,954	9.73%
Personnel Costs	\$3,497,379	\$3,924,052	\$3,924,052	\$4,081,295	4.01%
Contracted Services	\$1,724,114	\$2,049,992	\$2,319,778	\$2,497,463	21.83%
Debt Service	\$3,014	\$0	\$712,365	\$3,015	100.00%
Equipment Lease & Utilities	\$511,336	\$642,431	\$1,533,551	\$579,917	-9.73%
Equipment/Capital Outlay	\$33,451	\$0	\$2,273,000	\$0	0.00%
Maintenance	\$46,908	\$100,698	\$124,685	\$117,980	17.16%
Operational Support	\$683,870	\$775,080	\$1,946,723	\$876,609	13.10%
Travel/Training	\$22,376	\$51,791	\$66,045	\$121,675	134.93%
Total Expenditures	\$6,522,448	\$7,544,044	\$12,900,199	\$8,277,954	9.73%



Technology Internal Services

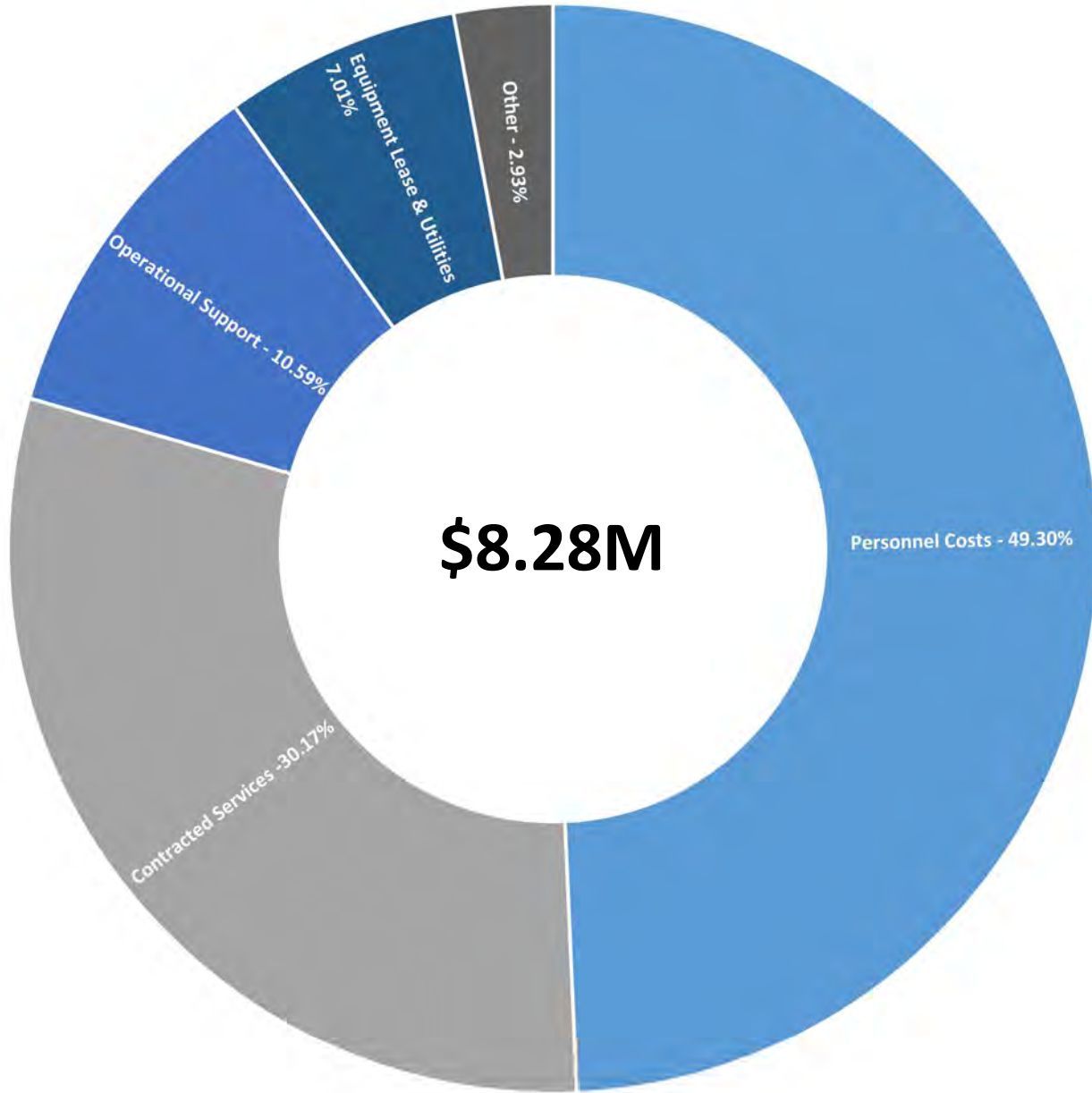
REVENUES



■ Fees - 82.29% ■ Other Revenues - 17.71%

Technology Internal Services

EXPENDITURES



- Personnel Costs - 49.30%
- Contracted Services - 30.17%
- Operational Support - 10.59%
- Equipment Lease & Utilities 7.01%
- Other - 2.93%

Expenditure types equaling less than 2% of total budget have been combined into "Other"



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Capital Projects



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

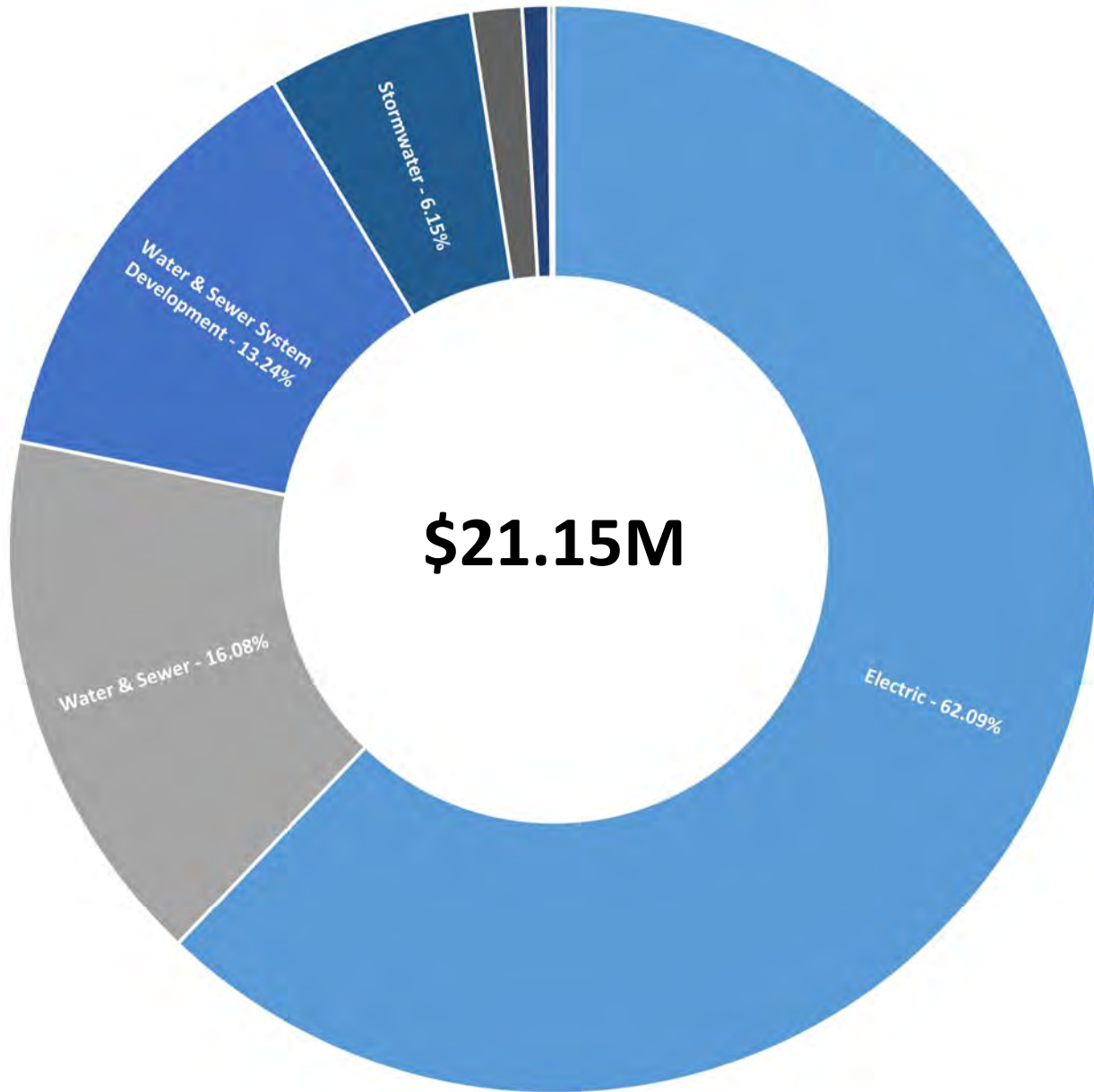
Each year as part of the budget preparation process, City Management, Director of Financial Services, Budget Office and affected departments, propose a capital improvement plan for each major capital fund. The plan is basically a planning tool for management and City Council. The first year of the plan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

While many capital projects are currently underway as displayed in the following pages, limited funding means that projects must be prioritized and therefore, not all are funded at once. The projects listed below are those currently not funded, but still being considered as funding becomes available.

- S. New Hope Road Sidewalk Betterment: Partner w/ NCDOT
- I-85 Widening: Partner w/NCDOT
- Union Road Widening (Sidewalk Betterment): Partner w/NCDOT
- US 74/Broad Street Intersection: Partner w/NCDOT
- Greenway Extension – Marietta St to Highland Rail Trail
- Rankin Lake Raw Water Main Bypass
- Automatic Recirculation Valve (ARV) from Rankin Lake to the Water Treatment Plant
- Automatic Recirculation Valve (ARV) from Mountain Island to the Long Creek Interconnect

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Capital Projects



- Electric - 62.09%
- Water & Sewer - 16.08%
- Water & Sewer System Development - 13.24%
- Stormwater - 6.15%
- Infrastructure - 1.51%
- Airport - 0.79%
- Street Improvements - 0.14%

Capital Project Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital improvements. Primary resources for these funds include proceeds of general obligation bonds and transfers from other funds. The budget for these funds is adopted in the City's Capital Projects Ordinance.

Airport Capital Projects (244)

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

Street Improvement Capital Projects (263)

This fund is used to account for major improvements to City streets, including road widening, resurfacing, sidewalk improvements and bridge replacement. It is financed mainly with the proceeds of bond sales, interfund transfers and reimbursements from the North Carolina Department of Transportation (NCDOT).

General Fund Capital Projects (283)

This fund is used to account for the acquisition, construction or general improvements financed primarily by interfund transfers and proceeds from installment financing.

Downtown Capital Projects (284)

This fund is used to account for the acquisition, construction or general improvements in the downtown area.

Water & Sewer System Development Fees (460)

This fund is used to record receipts of a one-time charge implemented to recover, in whole or part, the costs associated with the capital investments made by a utility system to make service available to future users of the system.

Water & Sewer Capital Projects (462)

This fund is used to account for the acquisition or construction of major capital facilities, equipment and improvements to the City of Gastonia's water and sewer facilities and assets. The fund is financed primarily with the proceeds of bond sales, interfund transfers and reimbursements from NCDOT.

Electric Capital Projects (478)

This fund is used to account for the acquisition or construction of major capital improvements to the City's electric system. The fund is financed primarily from interfund transfers.

Stormwater Capital Projects (479)

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

Infrastructure (687)

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

Airport Capital Projects

The Airport Capital Projects Fund is used for projects at the Gastonia Municipal Airport that involve hangar improvements, runway realignment, taxi lane lighting and signage, rehabilitating the fuel farm and corporate hangar taxiway, along with other miscellaneous airport capital improvement projects.

PROJECT NAME	TBD
DESCRIPTION	TBD
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$166,667
FUNDING SOURCE(S)	\$150,000 from NCDOT Aviation Division and \$16,667 Fund \$16,667 transfer from General Fund for City's required match
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.



Airport Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 99,186	\$ 97,971	\$ 97,971	\$ 97,971	\$ 107,971	\$ 117,971
Revenues						
Interest	\$ 705	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
NCDOT Aviation Division	308,837	1,730,410	150,000	150,000	150,000	150,000
Fund Balance Appropriated	-	6,624	-	-	-	-
Transfer from General Fund	16,667	16,667	16,667	16,667	16,667	16,667
Total Revenues	\$ 326,209	\$ 1,753,701	\$ 166,667	\$ 176,667	\$ 176,667	\$ 176,667
Expenditures						
Airport Operations	\$ 327,424	\$ 1,753,701	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
Total Expenditures	\$ 327,424	\$ 1,753,701	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
Fund Balance Remaining	\$ 97,971	\$ 97,971	\$ 97,971	\$ 107,971	\$ 117,971	\$ 127,971

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Street Improvement Capital Projects

New Projects

The FY 2024 budget includes no funding for new projects.

2023 GO Transportation Bond Projects

PROJECT NAME	RESURFACING
DESCRIPTION	Resurfacing City streets with the lowest pavement conditions. Resurfacing will be done in phases, the first to be completed Fall of FY 2023.
ESTIMATED COST	\$20,000,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$0
FUNDING SOURCE(S)	2023 GO Transportation Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Phase 1 of the GO Bond resurfacing will include the resurfacing of approximately 35 miles of city-maintained roads. Additional scope items under this contract include water valve/manhole adjustments, curb reconstruction, and addition/repair of sidewalks where needed.

Phase 2 of the GO Bond resurfacing will include the resurfacing of approximately 40 miles of city-maintained roads. Additional scope items under this contract include water valve/manhole adjustments, curb reconstruction, and addition/repair of sidewalks where needed.

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Street Improvement Capital Projects

PROJECT NAME	UTILITY MAINTENANCE - MANHOLE ADJUSTMENTS
DESCRIPTION	Phase I of this project will be an adjustment to 28 manholes along Franklin Blvd; Phase II will be forthcoming
ESTIMATED COST	\$2,000,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



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Street Improvement Capital Projects

PROJECT NAME	PEDESTRIAN SAFETY/INTERSECTION IMPROVEMENTS/SAFETY IMPROVEMENT AT PARKS AND SCHOOLS
DESCRIPTION	Intersection and Pedestrian Safety Improvements throughout the City with a focus on areas around parks and schools
ESTIMATED COST	\$5,000,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Traffic Circle on Sherwood Ave, Edgefield Ave and Park Lane



Garrison Blvd Corridor Study
(from Chestnut St to S New Hope Rd)

Street Improvement Capital Projects



Neal Hawkins Road Corridor Study
(from E Hudson Blvd to Union Rd)

PROJECT NAME	REMOUNT ROAD SIDEWALK - NEW HOPE TO ABERDEEN
DESCRIPTION	Reducing the unbalanced four-lane road to a three-lane road, and with this additional space created by this change will allow for sidewalks on both sides of Remount Road from New Hope Road to Aberdeen Blvd.
ESTIMATED COST	\$4,000,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Street Improvement Capital Projects

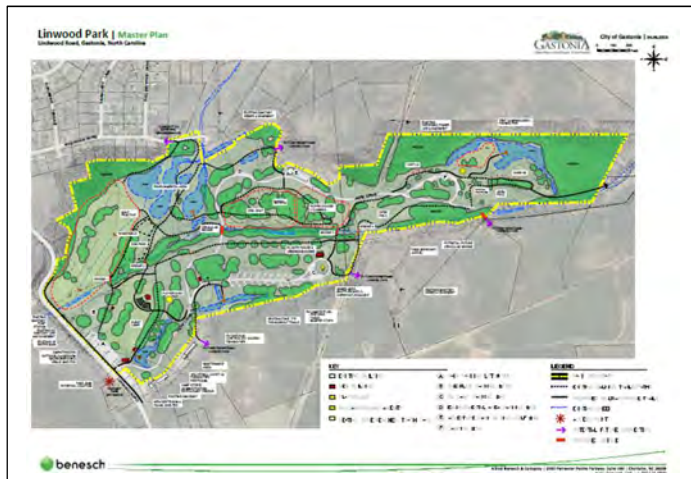
PROJECT NAME	GREENWAY PROJECTS AND PARK REDEVELOPMENT
DESCRIPTION	Greenways and Linwood Springs Park Redevelopment
ESTIMATED COST	\$5,000,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Marietta Street Park Greenway
(from Osceola St to Garrison Blvd)



Avon Creek Greenway Extension
(from Second Ave to Franklin Blvd)



Linwood Springs Park



Catawba Creek Greenway Southeast Extension

Street Improvement Capital Projects

Continuing Projects

PROJECT NAME	TRAFFIC CALMING
DESCRIPTION	Speed humps are installed by petition per City policy
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$30,000
FUNDING SOURCE(S)	Transfer from General Fund
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



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Street Improvement Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 3,002,973	\$ 1,847,700	\$ 1,847,700	\$ 1,847,700	\$ 1,654,700	\$ 1,639,900
Revenues						
Interest Earnings	\$ 3,038	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Bond Proceeds	-	33,190,000	-	-	-	-
Bond Premium	-	4,547,966	-	-	-	-
Congestion Mitigation & Air Quality (CMAQ) Grant Funding	-	7,396,000	-	1,012,000	299,200	-
NCDOT	5,701	1,443,908	-	-	-	-
Miscellaneous	17	-	-	-	-	-
Fund Balance Appropriated	-	1,759,825	-	-	-	-
Transfer from General Fund	172,000	1,478,000	30,000	30,000	30,000	30,000
Total Revenues	\$ 180,757	\$49,815,699	\$ 30,000	\$ 1,102,000	\$ 389,200	\$ 90,000
Expenditures						
Planning / Transportation	\$ 4,200	\$ 9,423,400	\$ -	\$ 1,265,000	\$ 374,000	\$ -
Joint Venture-Streets	-	30,421	-	-	-	-
Traffic Calming Construction	25,057	83,486	30,000	30,000	30,000	30,000
Bridge Repairs & Replacements	-	75,000	-	-	-	-
Traffic Signal System	7,699	235,698	-	-	-	-
2010 GOB - Road Widening	1,287,622	410,996	-	-	-	-
2010 GOB - Sidewalks	11,452	124,637	-	-	-	-
2023 Transportation Bonds	-	39,432,061	-	-	-	-
Total Expenditures	\$ 1,336,030	\$49,815,699	\$ 30,000	\$ 1,295,000	\$ 404,000	\$ 30,000
Fund Balance Remaining	\$ 1,847,700	\$ 1,847,700	\$ 1,847,700	\$ 1,654,700	\$ 1,639,900	\$ 1,699,900

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General Fund Capital Projects

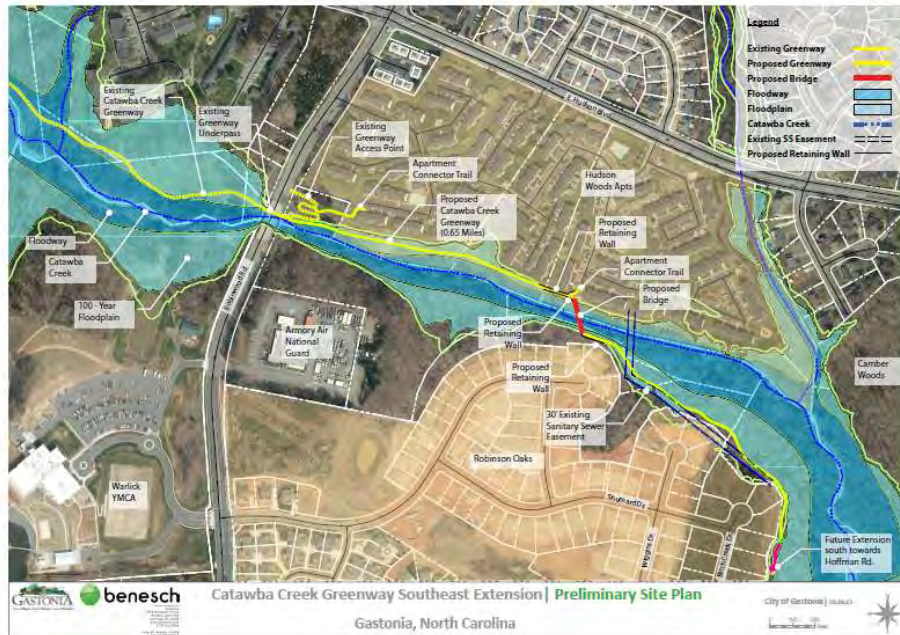


New Projects

The FY 2024 budget includes no funding for new projects.

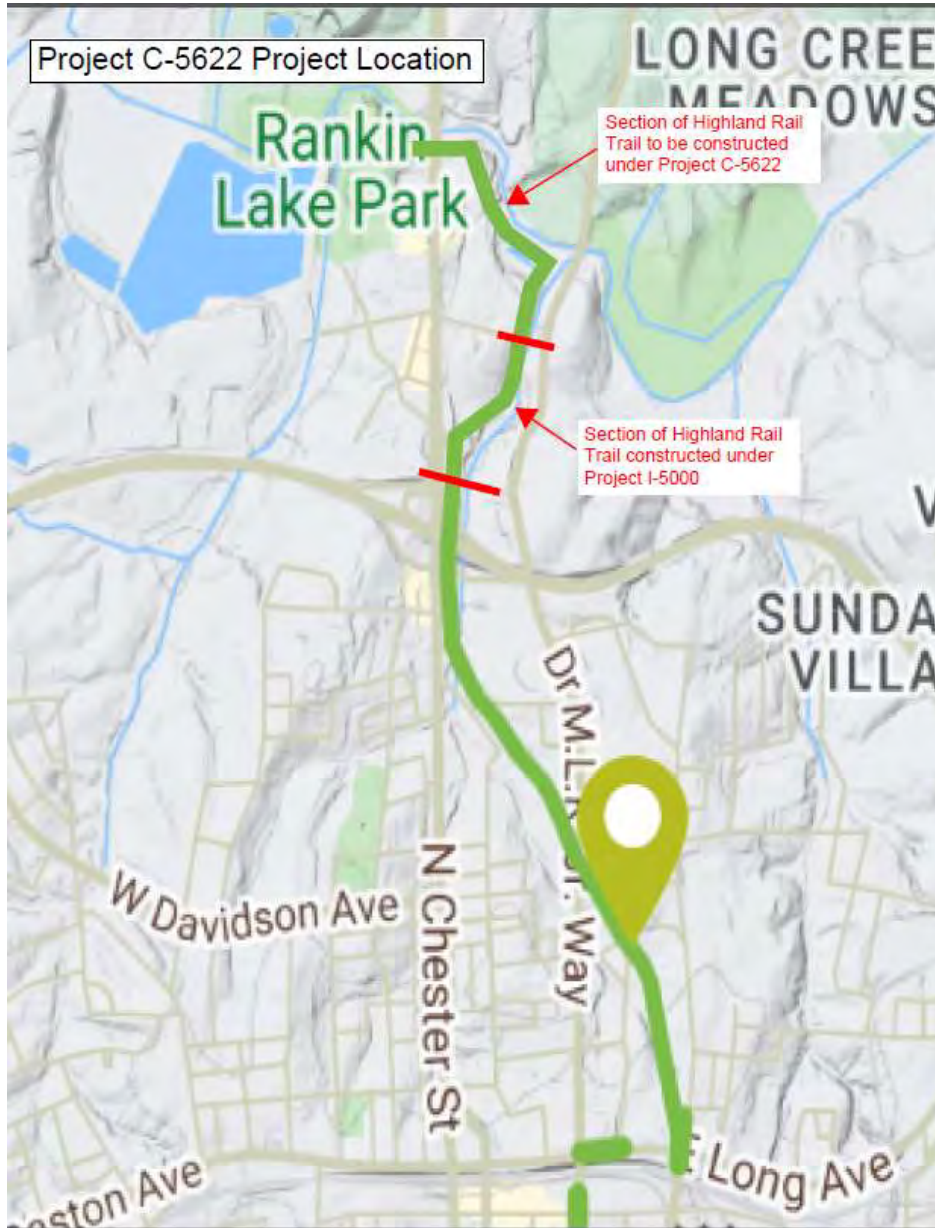
Continuing Projects

PROJECT NAME	CATAWBA CREEK GREENWAY SOUTHEAST EXTENSION
DESCRIPTION	This project will extend the City's municipal greenway system providing residents in southeastern Gastonia access to an ever-expanding system of off-street trails, sidewalks and local and regional destinations, as well as providing a critical link for future trail connections along Catawba Creek.
ESTIMATED COST	\$2,400,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	N/A - Carry over from prior year/Grant Funding
FUNDING SOURCE(S)	\$507,020 – Payment in lieu of greenway from a developer \$1,880,000 – State Capital Infrastructure Fund Grant
IMPACT ON OPERATING BUDGET	Increase in yearly maintenance (seed, pesticides, and patching. Impact to overtime and staffing, as well as to non-capital account (benches, receptacles)



General Fund Capital Projects

PROJECT NAME	HIGHLAND BRANCH GREENWAY – PHASE I (C-5622)
DESCRIPTION	Construction of a 10 foot wide greenway trail from US 321 to Bulb Avenue in order to connect with the Highland Rail Trail
ESTIMATED COST	\$1,335,255
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	N/A – Funding is carrying over from prior year
FUNDING SOURCE(S)	80% from the Congestion Mitigation & Air Quality (CMAQ) Improvement Program thru NCDOT 20% City match, transfer from General Fund
IMPACT ON OPERATING BUDGET	Increase in yearly maintenance (seed, pesticides, and patching. Impact to overtime and staffing, as well as to non-capital account (benches, receptacles)



General Fund Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 2,766,390	\$ 2,083,621	\$ 2,083,621	\$ 2,083,621	\$ 2,148,621	\$ 2,213,621
Revenues						
Interest Earnings	\$ 3,527	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Congestion Mitigation and Air Quality (CMAQ) Grant Funding	(11,175)	1,068,204	-	-	-	-
Reimbursement - Farmers Market Shed	12,400	-	-	-	-	-
Payment In Lieu - Greenways	230,000	-	-	-	-	-
Miscellaneous Revenues	7,136	-	-	-	-	-
Fund Balance Appropriated	-	2,005,502	-	-	-	-
Transfer from General Fund	269,900	550,000	-	-	-	-
Transfer from ARPA	-	320,517	-	-	-	-
Transfer from Infrastructure Fund	55,000	-	-	-	-	-
Total Revenues	\$ 566,788	\$ 3,944,223	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Expenditures						
Mayor's Youth Council	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Financial Services / Accounting	-	107,863	-	-	-	-
Development Services / Planning	15,818	507,019	-	-	-	-
Planning / Transportation	-	1,212,326	-	-	-	-
P.W / Field Operations / Powell Bill	133	286	-	-	-	-
Recreation / Administration	110,744	573,001	-	-	-	-
Martha Rivers Park	-	3,114	-	-	-	-
2010 LOBs - Recreation	-	24	-	-	-	-
Gastonia Optimist Club Park	-	33,719	-	-	-	-
Downtown Sports & Entertainment Complex (*)	1,073,605	849,428	-	-	-	-
Public Works Campus	-	320,942	-	-	-	-
Greenways	31,564	236,201	-	-	-	-
Transfer to FUSE	17,693	100,000	-	-	-	-
Total Expenditures	\$ 1,249,557	\$ 3,944,223	\$ -	\$ -	\$ -	\$ -
Fund Balance Remaining	\$ 2,083,621	\$ 2,083,621	\$ 2,083,621	\$ 2,148,621	\$ 2,213,621	\$ 2,278,621

No new projects or funding are forecasted at this time.

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Water & Sewer System Development

A system development fee is a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system. Such capital costs generally include the construction of facilities, as well as engineering, surveys, land, financing, legal and administrative costs.

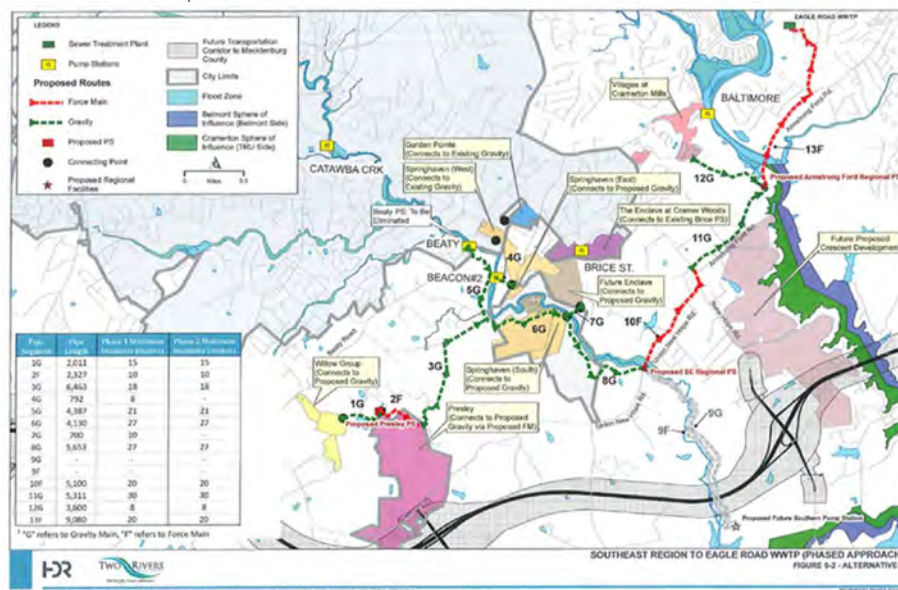
It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps mitigate the need for existing customers to pay for system expansions entirely through increased user rates.

New Projects

The FY 2024 budget includes no funding for new projects.

Continuing Projects

PROJECT NAME	WATER & SEWER SYSTEM DEVELOPMENT
DESCRIPTION	Water & Sewer System Expansion
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$2,800,000
FUNDING SOURCE	\$700,000 in Water System Development Fees \$800,000 in Southeast Water System Development Fees \$ 50,000 in Southwest Water System Development Fees \$400,000 in Sewer System Development Fees \$800,000 in Southeast Sewer System Development Fees \$ 50,000 in Southwest Sewer System Development Fees
IMPACT ON OPERATING BUDGET	These fees are used to expand the water and wastewater utility system, which will result in increased maintenance costs. These costs are unknown at this time and will be funded from sales revenues.



Water & Sewer System Development



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 1,910,669	\$ 4,991,656	\$ 4,991,656	\$ 4,991,656	\$ 5,077,156	\$ 5,162,656
Revenues						
Interest Earnings	\$ 7,389	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Sewer System Development Fee	537,073	400,000	400,000	450,000	475,000	500,000
Southeast Sewer Development Fee	1,100,580	800,000	800,000	850,000	900,000	950,000
Southwest Sewer Development Fee	76,420	50,000	50,000	100,000	150,000	200,000
Water System Development Fee	867,395	700,000	700,000	750,000	800,000	850,000
Southeast Water System Development Fee	468,520	800,000	800,000	850,000	900,000	950,000
Southwest Water System Development Fee	23,610	50,000	50,000	100,000	150,000	200,000
Total Revenues	\$ 3,080,987	\$ 2,800,000	\$ 2,800,000	\$ 3,200,000	\$ 3,475,000	\$ 3,750,000
Expenditures						
Administration	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500	\$ 14,500
Sewer System Development Fee	-	400,000	400,000	450,000	475,000	500,000
Southeast Sewer System Development Fee	-	800,000	800,000	850,000	900,000	950,000
Southwest Sewer Development Fee	-	50,000	50,000	100,000	150,000	200,000
Water System Development Fee	-	700,000	700,000	750,000	800,000	850,000
Southeast Water System Development Fee	-	800,000	800,000	850,000	900,000	950,000
Southwest Water System Development Fee	-	50,000	50,000	100,000	150,000	200,000
Transfers to Water & Sewer Capital Projects	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 2,800,000	\$ 2,800,000	\$ 3,114,500	\$ 3,389,500	\$ 3,664,500
Fund Balance Remaining	\$ 4,991,656	\$ 4,991,656	\$ 4,991,656	\$ 5,077,156	\$ 5,162,656	\$ 5,248,156

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Water & Sewer Capital Projects

New Projects

PROJECT NAME	CROWDERS AERATION AIR HEADER PIPE REPAIR
DESCRIPTION	Replacement of above and below ground forced air blower piping, which has extensive leaks that are undermining the soil and causing operational challenges.
ESTIMATED COST	\$700,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$550,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



PROJECT NAME	DUHART PS - BAR SCREENS REPLACEMENT (2)
DESCRIPTION	Replacement of (2) antiquated bar screens at the Duhart Pump Station
ESTIMATED COST	\$650,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$150,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund for additional funds needed; remaining funds will carry over from prior year
IMPACT ON OPERATING BUDGET	Ensures bar screens remain operational to avoid premature pump failures and/or increased pump operational/repair costs.



Water & Sewer Capital Projects

PROJECT NAME	CLYDE, WOOD AND GILMER SANITARY SEWER RELOCATION
DESCRIPTION	Project to eliminate existing sewer line and taps within the backyard of various properties within this neighborhood. New Sewer taps and new sewer lines will be constructed to eliminate these existing sewer lines in the back yards. This would be for design costs.
ESTIMATED COST	\$100,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$100,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



PROJECT NAME	DUHART LIFT STATION PUMP UPGRADE DESIGN
DESCRIPTION	Duhart lift station was built in 1986 and had an upgrade in 1990. The design will provide for improvements to address maintenance issues and necessary upgrades.
ESTIMATED COST	\$400,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$400,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.

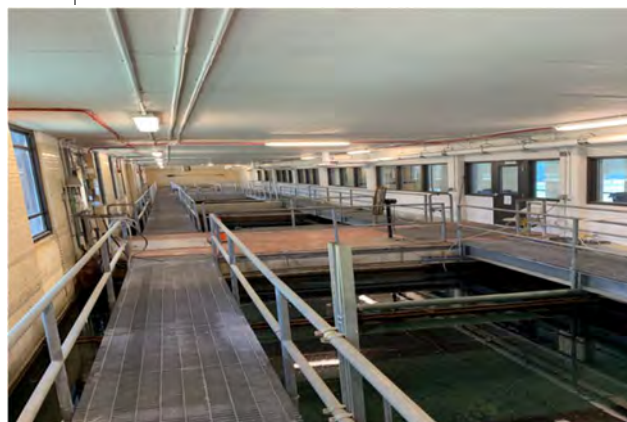


Water & Sewer Capital Projects

PROJECT NAME	LONG CREEK WEST AERATION AIR HEADER PIPE REPLACEMENT
DESCRIPTION	Replacement of above and below ground forced air blower piping, which has extensive leaks that are undermining the soil and causing operational challenges.
ESTIMATED COST	\$575,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$300,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Additional costs are incurred for electricity due to constant air leaks. Emergency repairs have been made to existing piping at a cost of several thousand dollars.



PROJECT NAME	REBUILD/REPLACE - FILTERS 7-10 AT WATER TREATMENT PLANT
DESCRIPTION	Rebuild/replace troughs, valve operators, sweeps and media on Filters 7-10
ESTIMATED COST	\$200,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



Water & Sewer Capital Projects

PROJECT NAME	SODIUM HYPOCHLORITE ON-SITE GENERATION SYSTEM
DESCRIPTION	Sodium Hypochlorite On-site Generation System overhaul, rebuild and/or Replacement of equipment and tanks
ESTIMATED COST	\$250,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$250,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



PROJECT NAME	DECHLOR SYSTEM NPDES PERMIT TO DISCHARGE TO CREEK
DESCRIPTION	Install dechlorination pumping equipment, flow measurement and online water quality instrumentation
ESTIMATED COST	\$200,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



Water & Sewer Capital Projects

PROJECT NAME	RAW WATER PUMPING EQUIPMENT - MOUNTAIN ISLAND LAKE
DESCRIPTION	Overhaul of Raw Water Pumping Equipment at Mountain Island Lake
ESTIMATED COST	\$500,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$500,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



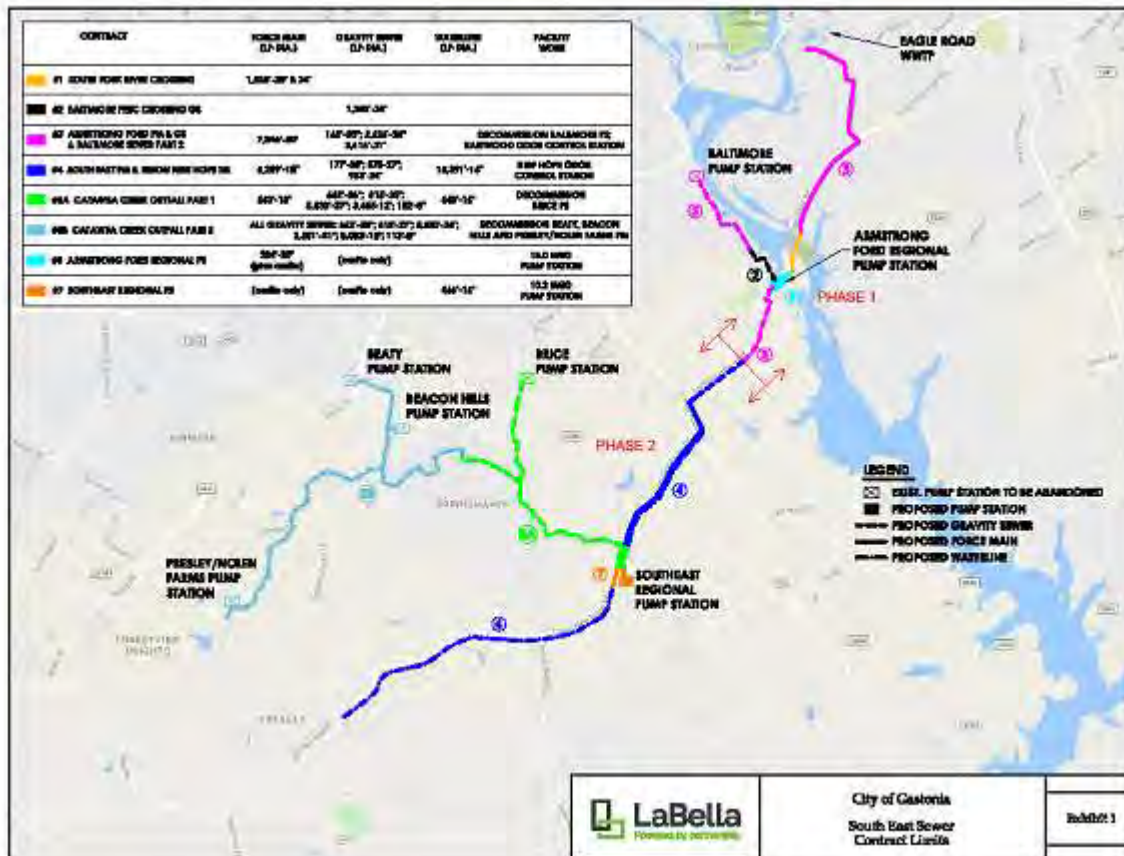
PROJECT NAME	RANKIN LAKE 36" VALVE REFURBISHMENT
DESCRIPTION	Refurbishment of 36" valve at Rankin Lake
ESTIMATED COST	\$150,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$150,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



Water & Sewer Capital Projects

Continuing Projects

PROJECT NAME	SOUTHEAST SEWER EXPANSION
DESCRIPTION	Expansion of the Sewer in Southeast Gastonia. Project includes right of way acquisition, permitting and 8 separate construction contracts. Contracts 1, 2,3 and 6 have been completed and Phase 2 contracts will begin in FY 2024. These contracts include the Southeast Regional Pump Station, the Contracts 5A and 5B gravity sewer contracts and the Contract 4 force main and waterline contract.
ESTIMATED TOTAL COST	\$69,300,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	N/A – budget is carrying forward from prior year
FUNDING SOURCE(S)	Loan from the State Revolving Fund and Revenue Bonds
IMPACT ON OPERATING BUDGET	Completion of this phase will result in a new lift station; however, the existing Baltimore Lift Station will be abandoned (electric/maintenance will be transferred to the new station). In the immediate future, increased operating expenses will largely be attributed to additional outfall mowing and inspections, currently estimated at \$30,000 per year.



Water & Sewer Capital Projects

PROJECT NAME	SEWER LINING PROJECTS
DESCRIPTION	Repair of damaged, aged existing sewer lines by CIPP lining operations. Pipe sizes will vary. Pipe material is primarily existing clay pipes.
ESTIMATED TOTAL COST	\$200,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$200,000
FUNDING SOURCE(S)	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



PROJECT NAME	SEWER PIER FAILURES
DESCRIPTION	Repair and construction of existing water and sewer aerial crossings with new piers and ductile iron pipe. Pipe sizes will vary. Project will repair two to three of the most critical crossing locations.
ESTIMATED TOTAL COST	\$400,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$400,000
FUNDING SOURCE(S)	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.



Water & Sewer Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 9,440,310	\$ 3,259,392	\$ 3,259,392	\$ 3,259,392	\$ 2,559,492	\$ 2,592,092
Revenues						
Water Meter Fees	\$ 367,997	\$ 380,000	\$ -	\$ -	\$ -	\$ -
Interest	8,971	-	-	82,600	82,600	82,600
Reimbursement	-	255,035	-	-	-	-
FEMA Grant	43,475	1,449,475	-	-	-	-
American Rescue Plan Act Grant	-	18,004,000	-	-	-	-
Bessemer City - NC Commerce Grant	508,769	-	-	-	-	-
McAdenville - Gaston County	100,000	-	-	-	-	-
Loan Proceeds - NC State Revolving Loan Fund	2,516,795	12,883,205	-	-	-	-
Gaston County	62,412	-	-	-	-	-
Miscellaneous Revenues	358,522	-	-	-	-	-
Transfer from W&S Capital Exp & Dev	3,949,428	3,490,000	3,400,000	1,500,000	1,500,000	1,500,000
Fund Balance Appropriated	-	2,865,029	-	-	-	-
Total Revenues	\$ 7,916,369	\$ 39,326,744	\$ 3,400,000	\$ 1,582,600	\$ 1,582,600	\$ 1,582,600
Expenditures						
AMI Meters Grant	\$ -	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -
Wastewater Outfall Grant	-	4,425,000	-	-	-	-
SCADA Grant	-	5,579,000	-	-	-	-
Municipal Operations Center	-	69,999	-	-	-	-
Working Reserve	-	2,133	-	-	-	-
Regionalization	246,518	37,400	-	-	-	-
Crowders Creek WWTP Improvements	194,218	371,337	550,000	-	-	-
Southeast Sewer Expansion	9,425,328	9,110,910	-	-	-	-
Sewer Improvements - NCDOT Conflicts	30,462	320,737	-	-	-	-
Meter Shop	113,390	1,037,335	-	-	-	-
Collection System Improvements	81,090	2,503,060	700,000	1,012,500	1,000,000	990,000
Special Assessments	260	260,000	-	-	20,000	-
SCADA Replacement	82,687	-	-	-	-	-
Pump Station/Force Main Improvements	2,495,124	1,301,270	550,000	400,000	-	-
Lakewood Pump Station	43,475	1,947,125	-	-	-	-
Long Creek WWTP Improvements	24,078	1,236,694	300,000	-	-	-
Capital Reserve	-	-	-	400,000	-	-
Capital Project Reserve	-	-	-	400,000	-	-
Energy Resilience Scoping	23,500	-	-	-	-	-
Water Improvements - NCDOT Conflicts	140,539	46,484	-	-	-	-
Water Distribution Improvements	726,753	1,000,741	-	10,000	155,000	180,000
Water Supply/Treatment Improvements	506,319	2,077,519	1,300,000	60,000	375,000	400,000
WTP Project - \$30M SRL and 2015 Rev Bonds	(36,454)	-	-	-	-	-
Total Expenditures	\$ 14,097,286	\$ 39,326,744	\$ 3,400,000	\$ 2,282,500	\$ 1,550,000	\$ 1,570,000
Fund Balance Remaining	\$ 3,259,392	\$ 3,259,392	\$ 3,259,392	\$ 2,559,492	\$ 2,592,092	\$ 2,604,692

Electric Capital Projects

New Projects

PROJECT NAME	RAW WATER PUMPING EQUIPMENT - MOUNTAIN ISLAND LAKE
DESCRIPTION	New Transformer Installations 225 KVA and larger
ESTIMATED COST	\$500,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$500,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

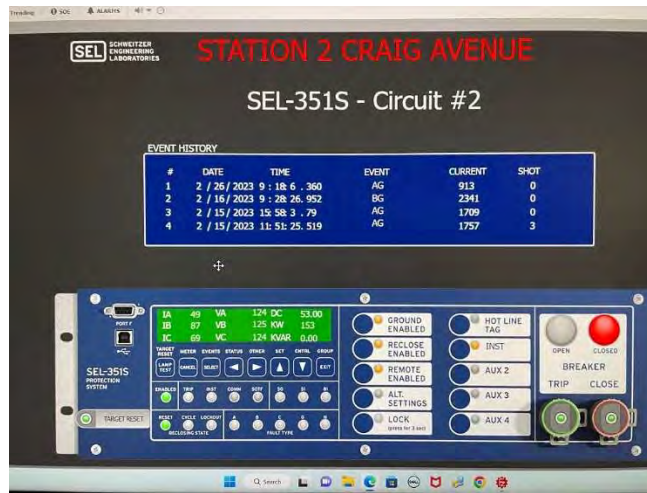


PROJECT NAME	REDUNDANT SECONDARY SUBSTATION #2
DESCRIPTION	Installation of the 2nd of 4 redundant Secondary Substations at Long Creek Wastewater Treatment Plant
ESTIMATED COST	\$750,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$86,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects

PROJECT NAME	ELECTRIC SCADA SYSTEM UPGRADE
DESCRIPTION	SCADA Replacement
ESTIMATED COST	\$50,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$50,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	FRANKLIN WOODS NCDOT U6043
DESCRIPTION	Franklin Woods – Lane Widening
ESTIMATED COST	\$50,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$250,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects



PROJECT NAME	FRANKLIN/BROAD INTERSECTION NCDOT U-5965
DESCRIPTION	Broad Street Intersection
ESTIMATED COST	\$300,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$300,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	UPGRADE SUBSTATION CAMERAS AND PRINTER
DESCRIPTION	Upgrade substation cameras and perimeter security
ESTIMATED COST	\$200,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects

PROJECT NAME	CITY FIBER
DESCRIPTION	City Fiber
ESTIMATED COST	\$200,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



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Electric Capital Projects

Continuing Projects

PROJECT NAME	SOUTHEAST SUBSTATION
DESCRIPTION	New substation to serve the growth in southeast Gastonia
ESTIMATED COST	\$4,150,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$2,970,000
FUNDING SOURCE	Transfer from Electric Operating Fund \$1,770,000; Credit from ElectriCities \$1,200,000
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. Completion of this project will avoid budgetary impacts resulting from a substation failure. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	POLE TESTING AND INSPECTION
DESCRIPTION	Inspection of wood poles for deterioration and decay
ESTIMATED COST	TBD
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$100,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects

PROJECT NAME	MUNICIPAL OPERATIONS CENTER (MOC) PHASE II
DESCRIPTION	Construction of a new Electric Division facility including offices, covered parking and a surface lot, as well as modernization of the existing administrative building to include a new training room.
ESTIMATED COST	\$7,100,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$250,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, once the facility is open and in use, maintenance costs will be included in the operating budget, but are unknown at this time.



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Electric Capital Projects

PROJECT NAME	FRANKLIN STREETScape
DESCRIPTION	Replace electrical infrastructure and upgrade lighting on Franklin Boulevard
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Unknown
FY 2024 BUDGET	\$1,000,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	CITYWIDE STREETLIGHT REPLACEMENT
DESCRIPTION	Replacement of City streetlights with light-emitting diode (LED) lighting
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$450,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects

PROJECT NAME	UNDERGROUND PRIMARY CABLE/TRANSFORMER REPLACEMENT
DESCRIPTION	Underground Primary Cable/Transformer Replacement
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. Residents of the new developments will be City utility customers, resulting in increased sales revenue in the operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	RESIDENTIAL DEVELOPMENT/SYSTEM EXPANSION
DESCRIPTION	Service to new developments at various locations, including Nolen Farms Southeast Development, Camber Woods, East Hudson Townhomes, and Robinson O
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$500,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects

PROJECT NAME	HOSPITAL PROJECT
DESCRIPTION	Installing new underground cable and switches from the main campus to the Caromont Regional Hospital facility
ESTIMATED COST	\$1,825,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$875,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



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Electric Capital Projects

PROJECT NAME	UNDERGROUND SERVICE WORK CONTRACT
DESCRIPTION	Service to new residential developments
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	\$150,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	These funds are used to cover the costs to provide service to new commercial customers. These funds are not allocated to a specific project but are budgeted to cover the costs when the opportunity arises therefore the ongoing expenses are unknown at this time.



PROJECT NAME	ADVANCED METERING INFRASTRUCTURE (AMI)
DESCRIPTION	Metering setup that aids in two-way communication between different applications and their respective service providers. The application usually has an IP address through which it establishes a connection to the server and sends its status information. The goal of an AMI is to provide real-time data about electric consumption.
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$5,000,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



Electric Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 6,074,547	\$ 16,491,164	\$ 16,491,164	\$ 16,491,164	\$ 15,690,564	\$ 13,939,964
Revenues						
Interest Earnings	\$ 25,455	\$ -	\$ -	\$ 99,400	\$ 99,400	\$ 99,400
Grant	25,000	-	-	-	-	-
Miscellaneous	846	-	-	-	-	-
Fund Balance Appropriated	-	16,071,393	-	-	-	-
Transfer from Electric Operating	<u>14,700,600</u>	<u>5,250,000</u>	<u>13,131,000</u>	<u>5,250,000</u>	<u>5,250,000</u>	<u>5,250,000</u>
Total Revenues	\$ 14,751,901	\$ 21,321,393	\$ 13,131,000	\$ 5,349,400	\$ 5,349,400	\$ 5,349,400
Expenditures						
Municipal Operations Center	\$ 2,269,308	\$ 8,872,898	\$ 250,000	\$ -	\$ -	\$ -
Economic Development	-	184,507	-	-	-	-
Downtown Sports & Entertainment Complex	412,114	2,505	-	-	-	-
Franklin Streetscape	9,414	990,587	1,000,000	1,000,000	1,000,000	1,000,000
Future Projects	-	1,380,600	500,000	-	-	-
New Substations	26	1,764,974	2,970,000	-	-	-
Advanced Metering Infrs (AMI)	-	1,430,000	5,000,000	1,000,000	500,000	-
SCADA Replacement	28,587	143,715	50,000	100,000	100,000	100,000
Long Creek Generation	7,331	811,991	86,000	-	-	-
City Electric Tie Lines	174,224	805,506	600,000	3,250,000	4,550,000	5,000,000
Underground System Replacement	200,509	2,161,921	1,375,000	100,000	100,000	100,000
Electric Development	259,758	621,112	-	150,000	200,000	250,000
Residential Dev-System Expansion	734,733	1,327,548	650,000	200,000	300,000	400,000
NCDOT City Fiber Optic	3,812	18,000	200,000	-	-	-
CityWide Streetlight Replacement to LED	235,468	710,191	450,000	350,000	350,000	350,000
2/3s GOB	-	21,638	-	-	-	-
Transfers to Electric Operating	-	73,700	-	-	-	-
Total Expenditures	\$ 4,335,284	\$ 21,321,393	\$ 13,131,000	\$ 6,150,000	\$ 7,100,000	\$ 7,200,000
Fund Balance Remaining	\$ 16,491,164	\$ 16,491,164	\$ 16,491,164	\$ 15,690,564	\$ 13,939,964	\$ 12,089,364

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Stormwater Capital Projects

Stormwater Capital Projects include repairs and/or improvements, along with the Stormwater Assistance Program to help residents dealing with the effects of increased runoff. The Assistance Program is made up of the Off Right-of-Way Program and the Storm Drain Extension Program.

The Off Right-of-Way Program is designed to provide an open channel solution to improve stormwater problems that a property owner may be experiencing. This is a cost-sharing program and open channel solutions are preferred due to the overall water quality benefit to Gastonia’s creek system. Requests are completed based on threat to structure and order received.

The Storm Drain Extension Program offers wide range solutions to repair damage due to increased run off. This program provides a financial partnership between the City and property owner, allowing more flexibility and a faster time schedule for completion. Repair options range from open swales with plantings up to pipe solutions.

New Projects

PROJECT NAME	BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES (BRIC) GRANT
DESCRIPTION	Grant through FEMA that assists with shifting the federal focus away from reactive disaster spending and toward research supported spending
ESTIMATED COST	\$9,200,000
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$1,300,000
FUNDING SOURCE	25% City for local match from transfer from Stormwater Operating Fund; 75% will be funded by FEMA
IMPACT ON OPERATING BUDGET	Maintenance costs will be included in the operating budget, but are unknown at this time.



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Stormwater Capital Projects

Continuing Projects

PROJECT NAME	US GEOLOGICAL SURVEY (USGS) DUHARTS MONITORING STATION
DESCRIPTION	Continue the stream gauging, operation and maintenance of Duharts Creek through the US Geological Survey (USGS)
ESTIMATED COST	\$79,640
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	N/A - Carry over from prior year
FUNDING SOURCE	Transfer from Stormwater Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	STORMWATER ASSISTANCE PROGRAM
DESCRIPTION	Providing assistance to property owners for stormwater problems
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2024 BUDGET	N/A - Carry over from prior year
FUNDING SOURCE	Transfer from Stormwater Operating Fund
IMPACT ON OPERATING BUDGET	Annual funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget. In addition, since this is an ongoing project; unused funding carries to the next year.



Stormwater Capital Projects



Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 1,019,451	\$ 1,063,447	\$ 1,063,447	\$ 1,063,447	\$ 1,113,447	\$ 1,163,447
Revenues						
Interest	\$ 1,990	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Reimbursements / Miscellaneous	107	-	-	-	-	-
Fund Balance Appropriated	-	1,023,552	-	-	-	-
Transfer from Stormwater Operating	<u>490,720</u>	<u>1,000,000</u>	<u>1,300,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Revenues	\$ 492,817	\$ 2,023,552	\$ 1,300,000	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
Expenditures						
Downtown Sports & Entertainment Complex	\$ -	\$ 146,410	\$ -	\$ -	\$ -	\$ -
Stormwater System	\$ 259,981	\$ 547,451	\$ 1,300,000	427,798	427,798	427,798
Stormwater Noncapital	\$ 188,841	\$ 1,329,691	\$ -	<u>572,202</u>	<u>572,202</u>	<u>572,202</u>
Total Expenditures	\$ 448,822	\$ 2,023,552	\$ 1,300,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Fund Balance Remaining	\$ 1,063,447	\$ 1,063,447	\$ 1,063,447	\$ 1,113,447	\$ 1,163,447	\$ 1,213,447

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Infrastructure



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

PROJECT NAME	TBD
DESCRIPTION	TBD
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$320,000
FUNDING SOURCE	Cell tower rental fees
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.

Financial Forecast

	FY 2022 Actuals	FY 2023 Amended Budget	FY 2024 Adopted Budget	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Fund Balance Forward	\$ 1,221,473	\$ 1,682,875	\$ 1,682,875	\$ 1,682,875	\$ 2,037,875	\$ 2,402,875
Revenues						
Interest	\$ 8,079	\$ 30,000	\$ 40,000	\$ 55,000	\$ 55,000	\$ 55,000
Cellular Tower Rental	302,959	280,000	280,000	300,000	310,000	320,000
Miscellaneous	1,770	-	-	-	-	-
Sale of Surplus Property	461,405	-	-	-	-	-
Fund Balance Appropriated	-	1,038,949	-	-	-	-
Total Revenues	\$ 774,213	\$ 1,348,949	\$ 320,000	\$ 355,000	\$ 365,000	\$ 375,000
Expenditures						
Arts on Main	\$ -	\$ 87,609	\$ -	\$ -	\$ -	\$ -
Capital Reserve	-	1,149,213	320,000	-	-	-
GO Bond Reserve	-	112,127	-	-	-	-
Transfer to General Fund	257,811	-	-	-	-	-
Transfer to General Fund Capital Projects	55,000	-	-	-	-	-
Total Expenditures	312,811	1,348,949	320,000	-	-	-
Fund Balance Remaining	\$ 1,682,875	\$ 1,682,875	\$ 1,682,875	\$ 2,037,875	\$ 2,402,875	\$ 2,777,875

The table above estimates cellular tower rentals based upon actuals. While final FY 2023 numbers are unknown and not displayed in the table, year-to-date revenues as of August 28, 2023 are approximately \$300 thousand, exceeding the budget for that year.

Glossary



AACE – acronym used for the American Association of Code Enforcement

ARP – acronym used for the American Rescue Plan Act of 2021

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

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

Account Number – the accounting designation for revenue and expenditure line items; consisting of a two-digit fund number, three-digit division code and four-digit sub-account number or object code

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

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

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

ADA – acronym for the Americans with Disabilities Act

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

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

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

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

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

ATB – acronym used for Across the Board salary increase, which is an increase given to all employees

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

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

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

Glossary



Asset forfeiture (asset seizure) – a form of confiscation of assets by the State or Federal government. It typically applies to the alleged proceeds of crime. It applies, but is not limited, to terrorist activities, drug related, and other criminal and even civil offenses. The purpose of asset forfeiture is to disrupt criminal activity by confiscating assets that potentially could have been beneficial to the individual or organization.

Audit – an official inspection of an individual's or organization's accounts, typically by an independent body

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

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

Balanced Budget – a budget in which the estimated net revenues and appropriated fund balance equal appropriations, otherwise known as expenditures, per NC General Statute 159-8

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

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

Benchmark – a target or a goal for performance of a service, against which actual performance is compared

Benefits – Federal and State mandated employee benefits, along with other council approved programs such as health insurance, dental insurance and 401k

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

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

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

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

Glossary



Budget Message – a letter of transmittal for the adopted and proposed budget prepared by the City Manager and addressed to the governing board which contains the Manager's views and recommendations on the City's operations for the coming fiscal year

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

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

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

BUILD Grant – the Better Utilizing Investments to Leverage Development (BUILD) Transportation Discretionary Grant provides the opportunity for the US DOT to invest in transportation projects; previously known as Transportation Investment Generating Economic Recovery (TIGER) Discretionary Grants

Capital Asset – assets of significant value and having a useful life of several years; can also be referred to as fixed assets

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

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

Capital Improvement Program (CIP) – a five- to ten-year forecast of needs, costs, sources of financing and impacts on the annual budget

Capital Outlay – an expenditure expected to have a useful life of greater than one year or an estimated total of \$5,000 or more and include such purchases as heavy duty equipment, vehicles, computers, or construction materials for small projects

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

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

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

Glossary



CATS – acronym used for the Charlotte Area Transit System

CDBG – acronym for Community Development Block Grant

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

Classification – assignment of a position title and an associated pay range based on the job skills required for a particular position

CMAQ – acronym used for Congestion Mitigation and Air Quality

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

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

CommunityViz – software to develop detailed demographic data that is used in the Regional Travel Demand model and helps to more accurately define travel patterns and volumes which is used in scoring transportation projects for funding

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

CRTPO – acronym used for Charlotte Regional Transportation Planning Organization

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

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

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

Disbursement – the expenditure of monies from an account

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

Donations – revenue received from private contributions for public service expenditures

Glossary



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

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

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

ElectriCities – a not-for-profit membership organization of municipally owned electric utilities that are spread across North Carolina, South Carolina, and Virginia. They advocate for public power communities at the state and federal levels, and provide administrative, technical, legal, and legislative services to support members

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

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

Enterprise Fund – a fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. The City's enterprise funds are Fund 330 Water and Sewer, Fund 331 Electric, Fund 332 Transit, Fund 335 Solid Waste and Fund 336 Stormwater Utilities.

EPA – acronym used for the United States Environmental Protection Agency

Equitable sharing – a Federal program in which the proceeds of liquidated seized assets from asset forfeiture are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with the federal agents.

ETJ – acronym for Extra Territorial Jurisdiction

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

FAA – acronym for the Federal Aviation Administration

Glossary



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

Fiscal Year (FY) – the designated time frame for the beginning and ending of transactions; the City’s fiscal year begins July 1 and ends June 30 of the following calendar year as required by state law.

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

Fixed Asset – see “Capital Asset”

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

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

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

FTA – acronym for the Federal Transit Administration

Full-time Equivalent Position (FTE) – a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year; for example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives

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

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

FUSE – acronym for the Franklin Urban Sports & Entertainment District

GA – acronym used for the North Carolina General Assembly

GASB – acronym used for Governmental Accounting Standards Board Standards Board

Glossary



Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) – a multi-jurisdictional entity comprised of 34 local governments, North Carolina Department of Transportation, United States Department of Transportation, and other providers of transportation services to jointly plan for transportation improvements to the three-county region. The City of Gastonia is the largest municipality of the 17 voting local government members and serves as the Lead Planning Agency (LPA) providing Transportation Planning staff for the GCLMPO.

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

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

General Obligation (GO) Bonds – a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate; an obligation of the local government entity guaranteed by the taxing ability of that government unit

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

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

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

GGDC – acronym used for Greater Gaston Development Corporation

GIS – acronym used for Geographic Information System

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

Governmental Funds – used to account for the sources, uses, and balances of government’s expendable “general government” financial resources

Grant – a contribution of assets (usually cash) by a governmental unit or other organization to another usually designated for a specific purpose and are typically made to local governments from the state and federal governments

HMIS – acronym used for the Homeless Management Information System

HSA – acronym used for Health Savings Account

IACO – acronym used for the International Association of Code Enforcement Officials

Glossary



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

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

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

Investment Earnings – revenue earned on investments with a third party; the City pools monies from several funds to facilitate disbursement and investment and maximize investment income

ISO – acronym for the International Organization for Standardization

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

Levy – to impose taxes for the support of government activities

LED – the acronym used for light-emitting diode which is a semiconductor device that emits light when an electric current is passed through it

LGC – acronym used for the Local Government Commission

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

Limited Obligation Bonds (LOBs) – debt issued by the City and the repayment is backed by the assets being financed as a guarantee to investors who purchase the debt on the bond market

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

Local Government Budget and Fiscal Control Act – governs all financial activities of local governments within the State of North Carolina

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

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

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

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

MOC – acronym used for the City of Gastonia Municipal Operations Center

Glossary



Modified Accrual – the accounting basis used by the City; under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected

MSA – acronym used for a Metropolitan Statistical Area, which is a region that consists of a city and surrounding communities that are linked by social and economic factors, as established by the US Office of Management and Budget

MYLC – acronym for the Mayor’s Youth Leadership Council

NCAHCO – acronym for the North Carolina Association of Housing Code Officials

NCDENR – acronym for the North Carolina Department of Environment and Natural Resources

NCDEQ – acronym for the North Carolina Department of Environmental Quality

NCDOA – acronym for the North Carolina Department of Administration

NCDOI – acronym for the North Carolina Department of Insurance

NCDOT – acronym for the North Carolina Department of Transportation

NCDPPEA – acronym for the North Carolina Department of Pollution Prevention Environmental Assistance

N.C.G.S. – acronym for the North Carolina General Statutes

NCMPA1 – acronym for the North Carolina Municipal Power Agency 1, a state-chartered municipal corporation formed in 1976 by cities that owned and operated electric distribution systems in North Carolina, but did not own generating or transmission facilities

Need or Demand Indicators – refer to conditions or problems underlying the need for a service and are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness

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

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

Obligations – amounts which a government may be legally required to meet out of its resources; include not only actual liabilities, but also encumbrances not yet paid

Operating Budget – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues)

Glossary



Operating Expenses – the cost for personnel, materials and equipment required for a department to function

Operating Revenue – funds that the government receives as income to pay for ongoing operations and includes such items as taxes, fees from specific services, interest earnings, and grant revenues; used to pay for day-to-day services

Operating Transfers – routine and/or recurring transfers of assets between funds

Ordinance – a legislative enactment by the governing body of the City; it has the full force of law within the City if it is not in conflict with any higher form of law

Part 1 Offenses – a law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc

Performance Indicators – specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

Performance Measurement – the process of assessing the results produced or achieved by public services. For a particular service, performance measurement might start with the formulation of a mission statement and measurable objectives that reflect or address the need for service. The process also involves identifying measures to assess the extent to which the objectives are met and measuring the costs or the efforts expended to provide the service.

Powell Bill – funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads

Productivity – maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost

Property Tax – a tax levied on the value of real property set annually by City Council to fund general governmental expenditures and is expressed as a dollar value per \$100 of assessed valuation

Property Tax Rate – the value expressed in the form of a dollar value per \$100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget

Proprietary Funds – funds operated like a business and charging user fees; includes Enterprise and Internal Service Funds

Reclassification – change in a position title and/or the associated pay range based on changes in the job skills required for a given position

Referendum – presenting an issue to the voters of the City where a majority of voters decide on the issue

Reserve – an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

Glossary



Resources – total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances

Restricted Intergovernmental Revenues – grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent

Revaluation – assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Gaston County Tax Assessor’s Office; under State law, all property must be revalued no less than every eight years

Revenue – income received by the City from various sources used to finance its operations

Revenue Bonds – government issued bonds which do not pledge the full faith and credit of the jurisdiction or require voter approval; typically, pledges are made to dedicate one specific revenue source to repay these bonds

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

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

Rzed Bonds - Interest Subsidy – (Recovery Zone Economic Development Bonds) a direct subsidy bond program created under the American Recovery and Reinvestment Act of 2009 which provided a subsidy for qualifying governmental purpose projects

Sales Tax – a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.5% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.5% sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Service Charges – a revenue to the General Fund paid by the other City funds for administrative services provided such as payroll and data processing

Service Description – a description of the service/program that the department is responsible for providing to the citizens

Service Profile – provides data related to the service/program and identifies important dimensions of service delivery

SBCCI – acronym for Southern Building Code Congress International

Solid Waste Disposal Tax – a tax on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state, or transferred at a transfer station for disposal outside the state. Cities and counties receive a percent of the tax, and revenues are distributed on per capita basis.

Source of Revenue – revenues are classified according to their source or point of origin

Glossary



Special Revenue Funds – to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes

STIP – acronym for the State Transportation Improvement Program

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

System Development Fees (SDF) – a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system

TASH – acronym for The Association for the Severely Handicapped

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

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

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

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

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

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

Transportation Investment Generating Economic Recovery Grant (TIGER Grant) – a supplementary discretionary grant program included in the American Recovery and Reinvestment Act (ARRA) of 2009 that was designed to incentivize bettering environmental problems and reducing the US dependence on energy

Transfers In/Out – amounts transferred from one fund to another to assist in financing the services for the recipient fund; also referred to as Interfund Transfers

TRU – acronym for Two Rivers Utilities

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

UDO – acronym for the Unified Development Ordinance

Glossary



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

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

USDOT – acronym for the United States Department of Transportation

User Charges/Fees – the payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees; also known as user fees

USERRA – acronym for The Uniformed Services Employment and Reemployment Rights Act

Workload Measure – a performance measure identifying how much or how many products or services were produced

WTP – acronym for Water Treatment Plant

WWTP – acronym for Wastewater Treatment Plant

YTD – acronym for Year to Date

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Fund Structure Matrix

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



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Fund to Department Relationship

		Mayor/Council	City Management	Legal	Communications & Marketing	Housing & Community Engagement	Development Services	Diversity, Equity & Inclusion	Economic Development	Financial Services
110	General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓
111	American Rescue Plan Act		✓		✓		✓			✓
112	FUSE Facility Operations		✓							
113	Webb Project Fund								✓	
114	Conference Center Fund								✓	
115	Solid Waste Disposal Tax Fund									
116	State Grants		✓							
119	Technology Support Fund									
170	Powell Bill Fund									
171	SC State Asset Forfeiture									
173	Federal Asset Forfeiture									
174	State Asset Forfeiture Fund									
176	Local Law Enforcement Block Grants Fund									
244	Airport Capital Projects Fund									
263	Street Capital Projects Fund						✓			
283	General Fund Capital Projects Fund		✓							
284	Downtown Capital Projects Fund		✓						✓	
312	Water & Sewer Stimulus Grant									
330	Water & Sewer Utility Fund									
331	Electric Utility Fund									
332	Transit System Fund									
335	Solid Waste Utility Fund									
336	Stormwater Utility Fund									
338	Electric Rate Stabilization Fund									
342	Water & Sewer Capital Expansion/Development Fund									
351	Water & Sewer Renewal & Replacement Fund									
352	Electric Renewal & Replacement Fund									
460	Water & Sewer Capital System Development Fee Fund									
462	Water & Sewer Capital Projects									
478	Electric Capital Projects									
479	Stormwater Capital Projects Fund									
611	General Fund Stimulus Grants					✓				
621	Community Development Block Grants					✓				
622	108 Loan - Downtown Revitalization					✓				
623	Affordable Housing					✓				
624	HOME Investment Fund					✓				
628	Occupancy Tax Fund									✓
629	Downtown Municipal Services District Fund								✓	
687	Infrastructure Fund		✓							
868	Health Self-Insurance Fund									
870	Dental Self-Insurance Fund									
880	Vehicle/Equipment Renewal & Replacement Fund									
881	Technology Internal Service Fund									

Fund to Department Relationship

		Fire	Human Resources	Internal Auditor	Parks & Recreation	Planning	Police	Public Works	Public Utilities	Schiele Museum	Technology Services
110	General Fund	✓	✓	✓	✓	✓	✓	✓		✓	
111	American Rescue Plan Act				✓	✓	✓	✓	✓		
112	FUSE Facility Operations				✓						
113	Webb Project Fund										
114	Conference Center Fund										
115	Solid Waste Disposal Tax Fund							✓			
116	State Grants				✓			✓			
119	Technology Support Fund										✓
170	Powell Bill Fund							✓			
171	SC State Asset Forfeiture										
173	Federal Asset Forfeiture						✓				
174	State Asset Forfeiture Fund						✓				
176	Local Law Enforcement Block Grants Fund						✓				
244	Airport Capital Projects Fund							✓			
263	Street Capital Projects Fund							✓			
283	General Fund Capital Projects Fund										
284	Downtown Capital Projects Fund										
312	Water & Sewer Stimulus Grant								✓		
330	Water & Sewer Utility Fund								✓		
331	Electric Utility Fund								✓		
332	Transit System Fund							✓			
335	Solid Waste Utility Fund							✓			
336	Stormwater Utility Fund							✓			
338	Electric Rate Stabilization Fund								✓		
342	Water & Sewer Capital Expansion/Development Fund								✓		
351	Water & Sewer Renewal & Replacement Fund								✓		
352	Electric Renewal & Replacement Fund								✓		
460	Water & Sewer Capital System Development Fee Fund								✓		
462	Water & Sewer Capital Projects								✓		
478	Electric Capital Projects								✓		
479	Stormwater Capital Projects Fund							✓			
611	General Fund Stimulus Grants										
621	Community Development Block Grants										
622	108 Loan - Downtown Revitalization										
623	Affordable Housing										
624	HOME Investment Fund										
628	Occupancy Tax Fund										
629	Downtown Municipal Services District Fund										
687	Infrastructure Fund										
868	Health Self-Insurance Fund		✓								
870	Dental Self-Insurance Fund		✓								
880	Vehicle/Equipment Renewal & Replacement Fund							✓			✓
881	Technology Internal Service Fund										✓



**RESOLUTION TO ADOPT THE FY 2024 CITY OF GASTONIA
CONSOLIDATED FEE SCHEDULE EFFECTIVE JULY 1, 2023**

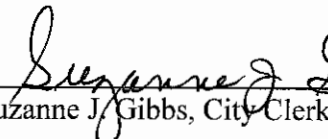
WHEREAS, pursuant to NC General Statute 160A-77, the City Council of the City of Gastonia has the authority to adopt and issue a code of ordinances, including establishing rates for utility or other public enterprise services, or establishing fees of any nature; and

WHEREAS, the Consolidated Fee Schedule is reviewed annually with the budget process and updated as needed; and

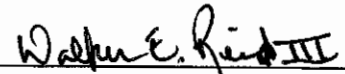
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GASTONIA that the FY 2024 Consolidated Fee Schedule attached hereto be adopted and effective July 1, 2023.

THIS RESOLUTION, adopted on the 6th day of June 2023.

ATTEST:


Suzanne J. Gibbs, City Clerk




Walker E. Reid, III, Mayor

Res2565

Consolidated Fee Schedule



Fiscal Year 2024

Effective July 1, 2023



City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Cemeteries				
Grave space	Adult City Resident	\$1,200.00	\$1,200.00	\$0.00
	Adult Non-City Resident	\$1,500.00	\$1,500.00	\$0.00
	Infant	\$500.00	\$500.00	\$0.00
Double niche in columbarium	Includes engraving	\$900.00	\$900.00	\$0.00
Cremains burial in Cremains Garden		\$500.00	\$500.00	\$0.00
Scattering cremains in Cremains Garden		\$200.00	\$200.00	\$0.00
Locate and mark grave for burial or cremains	Weekdays	\$100.00	\$100.00	\$0.00
	Weekends	\$200.00	\$200.00	\$0.00
Dig and cover for cremains burial	In addition to locate fee above	\$200.00	\$200.00	\$0.00
Development Services - Code Enforcement				
Abatement administration fee		\$100.00	\$100.00	\$0.00
Noxious growth removal	Minimum charge	\$95.00	\$95.00	\$0.00
	Any costs exceeding \$95 minimum above will be assessed at their actual cost in addition to the minimum charge	Varies	Varies	N/A
Public nuisance removal	Actual City costs	Varies	Varies	N/A
Development Services - Engineering				
Land Development				
Right-of-way utilization permit	For utilities	\$85.00	\$85.00	\$0.00
Right-of-way easement encroachment permit	For private facilities	\$85.00	\$85.00	\$0.00
Right-of-way work permit	For non-utilities, other than driveways	\$45.00	\$45.00	\$0.00
Driveway permit - residential ^a		\$45.00	\$45.00	\$0.00
Driveway permit - commercial ^a		\$60.00	\$60.00	\$0.00
Street/easement closing request	Advertisement required	\$50.00	\$60.00	\$10.00
Street name change request	Advertisement required	\$100.00	\$100.00	\$0.00
Annexation - voluntary	Advertisement required	\$200.00	\$200.00	\$0.00
Advertisement deposit	When required, as noted above	\$500.00	\$500.00	\$0.00
Performance bond/letter of credit application		\$300.00	\$300.00	\$0.00
Performance bond - request for reduction		\$50.00	\$50.00	\$0.00
Reimbursement for Services				
Site plan review ^b	Less than one (1) acre	\$500.00	\$500.00	\$0.00
	One (1) to five (5) acres	\$800.00	\$800.00	\$0.00
	Over five (5) acres	\$0.00	\$0.00	\$0.00
	Over five (5) acres, per acre	\$200.00	\$200.00	\$0.00
Subdivision plan review ^b	Per subdivision	\$300.00	\$300.00	\$0.00
	Per lot	\$30.00	\$30.00	\$0.00
Preliminary plat review	Per lot	\$0.00	\$4.00	\$4.00
Final plat review ^b	Minor subdivision, easement, recombination, etc.	\$80.00	\$80.00	\$0.00
	Major subdivision	\$80.00	\$80.00	\$0.00
	Major subdivision, per lot	\$3.00	\$6.00	\$3.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Unified development ^c	Less than five (5) acres	\$600.00	\$600.00	\$0.00
	Five (5) to ten (10) acres	\$1,000.00	\$1,000.00	\$0.00
	For each additional acre over ten (10) acres	\$100.00	\$100.00	\$0.00
Flood development permit	Fringe area (minor)	\$80.00	\$80.00	\$0.00
	Fringe area (flood study)	\$300.00	\$300.00	\$0.00
	Floodway	\$500.00	\$500.00	\$0.00
Inspection Fees				
Site plan inspection ^a	Less than one (1) acre	\$50.00	\$50.00	\$0.00
	One (1) to five (5) acres	\$75.00	\$75.00	\$0.00
	Over five (5) acres	\$100.00	\$100.00	\$0.00
Final inspection fee ^a		\$200.00	\$200.00	\$0.00
Unified development inspection ^a	Less than five (5) acres	\$225.00	\$225.00	\$0.00
	Five (5) to ten (10) acres	\$425.00	\$425.00	\$0.00
	Over ten (10) acres	\$425.00	\$425.00	\$0.00
	For each additional acre over ten (10) acres	\$50.00	\$50.00	\$0.00
Water permit process inspection ^d	Per LF, minimum \$250	\$1.00	\$1.00	\$0.00
Sewer permit process inspection ^d	Per LF, minimum \$250	\$1.00	\$1.00	\$0.00
Sale of City Publications				
Black & White plan copies	Per page, all sizes	\$1.00	\$1.00	\$0.00
	Per page, 11" x 17"	\$2.00	\$2.00	\$0.00
Color plot charge	Per page, 18" x 24"	\$6.00	\$6.00	\$0.00
	Per page, 24" x 36"	\$13.00	\$13.00	\$0.00
	Per page, 36" x 48"	\$19.00	\$19.00	\$0.00
Other Permits, Fees and Charges				
Non-regulatory sign installation		\$100.00	\$100.00	\$0.00
Engineering reports	Per page	\$0.05	\$0.05	\$0.00
FHA/VA letter		\$20.00	\$20.00	\$0.00
Flood letter		\$20.00	\$20.00	\$0.00
Land development application fee ^d	Water permit	\$300.00	\$200.00	(\$100.00)
Land development application fee ^d	Sewer permit	\$400.00	\$300.00	(\$100.00)
Water extension review fee ^d	Water line, per foot	\$0.25	\$1.00	\$0.75
Sewer extension review fee ^d	Sewer line, per foot	\$0.25	\$1.00	\$0.75
Sewer pump station review fee ^d	Lump sum per pump station	\$500.00	\$500.00	\$0.00
Legal review for reimbursement contract application ^e	Water and sewer	\$125.00	\$125.00	\$0.00
Water/Sewer/Street availability letter		\$20.00	\$20.00	\$0.00
Water meter fee ^f	Determined by meter size	Varies	Varies	N/A
Payment in lieu of ^g	Sidewalks	Varies	Varies	N/A
	Streets	Varies	Varies	N/A

a Re-inspection of driveways/site plans/unified developments more than two (2) times will result in duplicate original fee cost

b Re-review of site plans/subdivision plans/plats reviewed more than three (3) times will result in duplicate original fee cost

c Applicable site plan review fees to apply for sites within the unified development

d Re-review fees may be charged

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Noise permit			
Requested 48 hours in advance	\$5.00	\$5.00	\$0.00
Requested less than 48 hours in advance	\$25.00	\$25.00	\$0.00
Event permit/temporary street closing permit	\$30.00	\$30.00	\$0.00

d Re-review fees may be charged

e For offsite and oversize

f Contact Utilities at 704-836-0037

g Contact Engineering at 704-866-6943

Development Services - Building Services

The building permit fee for new buildings and the addition to or alterations of buildings shall be based upon the cost of general construction, including the cost of electrical, plumbing, heating and air conditioning work per the fee schedule below:

Minimum fee	\$50.00	\$0.00	(\$50.00)
Building Value Amounts			
Up to \$5,999.99	\$55.00	\$0.00	(\$55.00)
\$6,000.00 - \$6,999.99	\$61.60	\$0.00	(\$61.60)
\$7,000.00 - \$7,999.00	\$68.20	\$0.00	(\$68.20)
\$8,000	\$74.80	\$0.00	(\$74.80)
\$9,000	\$81.40	\$0.00	(\$81.40)
\$10,000	\$88.00	\$0.00	(\$88.00)
\$11,000	\$94.60	\$0.00	(\$94.60)
\$12,000	\$101.20	\$0.00	(\$101.20)
\$13,000	\$107.80	\$0.00	(\$107.80)
\$14,000	\$114.40	\$0.00	(\$114.40)
\$15,000	\$121.00	\$0.00	(\$121.00)
\$16,000	\$127.60	\$0.00	(\$127.60)
\$17,000	\$134.20	\$0.00	(\$134.20)
\$18,000	\$140.80	\$0.00	(\$140.80)
\$19,000	\$147.40	\$0.00	(\$147.40)
\$20,000	\$154.00	\$0.00	(\$154.00)
\$21,000	\$160.60	\$0.00	(\$160.60)
\$22,000	\$167.20	\$0.00	(\$167.20)
\$23,000	\$173.80	\$0.00	(\$173.80)
\$24,000	\$180.40	\$0.00	(\$180.40)
\$25,000	\$187.00	\$0.00	(\$187.00)
\$26,000	\$193.60	\$0.00	(\$193.60)
\$27,000	\$200.20	\$0.00	(\$200.20)
\$28,000	\$206.80	\$0.00	(\$206.80)
\$29,000	\$213.40	\$0.00	(\$213.40)
\$30,000	\$220.00	\$0.00	(\$220.00)
\$31,000	\$226.60	\$0.00	(\$226.60)
\$32,000	\$233.20	\$0.00	(\$233.20)
\$33,000	\$239.80	\$0.00	(\$239.80)
\$34,000	\$246.40	\$0.00	(\$246.40)
\$35,000	\$253.00	\$0.00	(\$253.00)
\$36,000	\$259.60	\$0.00	(\$259.60)
\$37,000	\$266.20	\$0.00	(\$266.20)

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
\$38,000	\$272.80	\$0.00	(\$272.80)
\$39,000	\$279.40	\$0.00	(\$279.40)
\$40,000	\$286.00	\$0.00	(\$286.00)
\$41,000	\$292.60	\$0.00	(\$292.60)
\$42,000	\$299.20	\$0.00	(\$299.20)
\$43,000	\$305.80	\$0.00	(\$305.80)
\$44,000	\$312.40	\$0.00	(\$312.40)
\$45,000	\$319.00	\$0.00	(\$319.00)
\$46,000	\$325.60	\$0.00	(\$325.60)
\$47,000	\$332.20	\$0.00	(\$332.20)
\$48,000	\$338.80	\$0.00	(\$338.80)
\$49,000	\$345.40	\$0.00	(\$345.40)
\$50,000	\$352.00	\$0.00	(\$352.00)
\$51,000	\$357.50	\$0.00	(\$357.50)
\$52,000	\$363.00	\$0.00	(\$363.00)
\$53,000	\$368.50	\$0.00	(\$368.50)
\$54,000	\$374.00	\$0.00	(\$374.00)
\$55,000	\$379.50	\$0.00	(\$379.50)
\$56,000	\$385.00	\$0.00	(\$385.00)
\$57,000	\$390.50	\$0.00	(\$390.50)
\$58,000	\$396.00	\$0.00	(\$396.00)
\$59,000	\$401.50	\$0.00	(\$401.50)
\$60,000	\$407.00	\$0.00	(\$407.00)
\$61,000	\$412.50	\$0.00	(\$412.50)
\$62,000	\$418.00	\$0.00	(\$418.00)
\$63,000	\$423.50	\$0.00	(\$423.50)
\$64,000	\$429.00	\$0.00	(\$429.00)
\$65,000	\$434.50	\$0.00	(\$434.50)
\$66,000	\$440.00	\$0.00	(\$440.00)
\$67,000	\$445.50	\$0.00	(\$445.50)
\$68,000	\$451.00	\$0.00	(\$451.00)
\$69,000	\$456.50	\$0.00	(\$456.50)
\$70,000	\$462.00	\$0.00	(\$462.00)
\$71,000	\$467.50	\$0.00	(\$467.50)
\$72,000	\$473.00	\$0.00	(\$473.00)
\$73,000	\$478.50	\$0.00	(\$478.50)
\$74,000	\$484.00	\$0.00	(\$484.00)
\$75,000	\$489.50	\$0.00	(\$489.50)
\$76,000	\$495.00	\$0.00	(\$495.00)
\$77,000	\$500.50	\$0.00	(\$500.50)
\$78,000	\$506.00	\$0.00	(\$506.00)
\$79,000	\$511.50	\$0.00	(\$511.50)
\$80,000	\$517.00	\$0.00	(\$517.00)
\$81,000	\$522.50	\$0.00	(\$522.50)
\$82,000	\$528.00	\$0.00	(\$528.00)
\$83,000	\$533.50	\$0.00	(\$533.50)
\$84,000	\$539.00	\$0.00	(\$539.00)
\$85,000	\$544.50	\$0.00	(\$544.50)
\$86,000	\$550.00	\$0.00	(\$550.00)
\$87,000	\$555.50	\$0.00	(\$555.50)

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
\$88,000	\$561.00	\$0.00	(\$561.00)
\$89,000	\$566.50	\$0.00	(\$566.50)
\$90,000	\$572.00	\$0.00	(\$572.00)
\$91,000	\$577.50	\$0.00	(\$577.50)
\$92,000	\$583.00	\$0.00	(\$583.00)
\$93,000	\$588.50	\$0.00	(\$588.50)
\$94,000	\$594.00	\$0.00	(\$594.00)
\$95,000	\$599.50	\$0.00	(\$599.50)
\$96,000	\$605.00	\$0.00	(\$605.00)
\$97,000	\$610.50	\$0.00	(\$610.50)
\$98,000	\$616.00	\$0.00	(\$616.00)
\$99,000	\$621.50	\$0.00	(\$621.50)
\$100,000	\$627.00	\$0.00	(\$627.00)
\$200,000	\$1,122.00	\$0.00	(\$1,122.00)
\$300,000	\$1,589.50	\$0.00	(\$1,589.50)
\$400,000	\$2,029.50	\$0.00	(\$2,029.50)
\$500,000	\$2,469.50	\$0.00	(\$2,469.50)
\$600,000	\$2,854.50	\$0.00	(\$2,854.50)
\$700,000	\$3,239.50	\$0.00	(\$3,239.50)
\$800,000	\$3,624.50	\$0.00	(\$3,624.50)
\$900,000	\$4,009.50	\$0.00	(\$4,009.50)
\$1,000,000	\$4,394.50	\$0.00	(\$4,394.50)
\$2,000,000	\$7,144.50	\$0.00	(\$7,144.50)
\$3,000,000	\$9,894.50	\$0.00	(\$9,894.50)
\$10,000,000	\$29,144.50	\$0.00	(\$29,144.50)

Additional Charges for Building Permits

Technology charge	Percentage of total permit fee	5.00%	5.00%	0.00%
Commercial plan review	Percentage of total permit fee	15.00%	0.00%	-15.00%
Zoning permit fee	Plus technology charge	\$150.00	\$150.00	\$0.00
Re-inspection fee	Per trip	\$50.00	\$0.00	(\$50.00)

Other Permits

Mobile home	Singlewide	\$300.00	\$0.00	(\$300.00)
	Doublewide/triplewide	\$400.00	\$0.00	(\$400.00)
Construction trailers		\$50.00	\$0.00	(\$50.00)
Demolition	Single family residence	\$75.00	\$0.00	(\$75.00)
	Commercial and Industrial	\$100.00	\$0.00	(\$100.00)
Moving Permits	Non-refundable	\$200.00	\$0.00	(\$200.00)
Swimming Pools	Above ground	\$50.00	\$0.00	(\$50.00)
	In ground	\$120.00	\$0.00	(\$120.00)
Accessory buildings	Up to 144 sq ft	\$50.00	\$0.00	(\$50.00)
	> 144 sq ft - 600 sq ft	\$75.00	\$0.00	(\$75.00)
	> 600 sq ft (Residential)	\$150.00	\$0.00	(\$150.00)
	> 600 sq ft (Commercial)	Bldg Cost	\$0.00	N/A
Single trade permits - Residential and commercial (Fee plus technology charge)	Electrical, mechanical and plumbing permits	\$60.00	\$0.00	(\$60.00)
	Equipment change out permits	\$60.00	\$0.00	(\$60.00)

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Penalty for working without permit				
Fees double				
<u>Sign fees (other department fees to apply)</u>				
Freestanding	Building fee	\$80.00	\$0.00	(\$80.00)
	Plus technology charge	5.00%	0.00%	-5.00%
	Electric fee for illuminated signs	\$40.00	\$0.00	(\$40.00)
Wall sign	Plus technology charge	5.00%	0.00%	-5.00%
	Electric fee for illuminated signs	\$40.00	\$0.00	(\$40.00)

Other Fees and Charges

Daycare/family care inspection		\$150.00	\$0.00	(\$150.00)
ABC inspection		\$75.00	\$0.00	(\$75.00)
Change of use		\$75.00	\$0.00	(\$75.00)
Temporary power		\$50.00	\$0.00	(\$50.00)
Returned payment fee	see Financial Services			

Note: Effective August 2022, the City entered into an agreement with Gaston County to consolidate building inspection and permitting services. The fees listed above are no longer being charged by the City, since the City no longer provides the service.

Financial Services

Billing & Customer Service

Service connection fee		\$10.00	\$10.00	\$0.00
Late fee	Percentage of past due balance with minimum of \$5.00	1.50%	1.50%	0.00%
Administration fee		\$25.00	\$25.00	\$0.00
Same day new service	After 3:00 pm	\$35.00	\$35.00	\$0.00
Reconnection fee	During business hours	\$25.00	\$25.00	\$0.00
	After business hours	\$60.00	\$60.00	\$0.00
Returned check fee	Maximum fee as set forth by NC G.S. 25-3-506	\$35.00	\$35.00	\$0.00
Returned payment fee - other than checks	Actual City costs	Varies	Varies	N/A
Meter re-read fee	Customer request	\$10.00	\$10.00	\$0.00
Pole disconnection fee		\$100.00	\$100.00	\$0.00

Utility Deposits for New Service - Residential (inside City limits)

Electric	Minimal risk	\$140.00	\$140.00	\$0.00
	Substantial risk	\$200.00	\$200.00	\$0.00
Water	Minimal risk	\$30.00	\$30.00	\$0.00
	Substantial risk	\$50.00	\$50.00	\$0.00
Sewer	Minimal risk	\$30.00	\$30.00	\$0.00
	Substantial risk	\$50.00	\$50.00	\$0.00

Utility Deposits for New Service - Residential (outside City limits)

Water	Minimal risk	\$50.00	\$50.00	\$0.00
	Substantial risk	\$75.00	\$75.00	\$0.00
Sewer	Minimal risk	\$50.00	\$50.00	\$0.00
	Substantial risk	\$75.00	\$75.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Utility Deposits for New Service - Non-residential			
Two (2) times average bill amount for location where services are being requested. For new locations, or those without adequate usage history, deposit amount will be determined by the Financial Services Dept.	Varies	Varies	N/A
Tampering Charges			
	\$0.00	\$0.00	\$0.00
Tampering charges - City Code Section 14-529(10)	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00
Note: Tampering charges are being replaced by meter interference charges per North Carolina General Statute (see below).			
Meter Interference			
Meter Interference - NC G.S. 14-151	Varies	Varies	N/A
Damage to City-issued utility equipment/meters	Varies	Varies	N/A
Note: Above charges do not include costs associated with locking meters, meter removal or reconnection fees.			
Other Fees			
Meter lock/pull fee	\$55.00	\$55.00	\$0.00
Extra field trip fee	\$35.00	\$35.00	\$0.00
Fire			
NC State Fire Code Permits			
105.4.1 Plan review fee	\$100.00	\$100.00	\$0.00
105.6.1 Aerosol products	\$50.00	\$50.00	\$0.00
105.6.2 Amusement buildings	\$100.00	\$100.00	\$0.00
105.6.3 Aviation facilities	\$50.00	\$50.00	\$0.00
105.6.4 Carbon dioxide	\$50.00	\$50.00	\$0.00
105.6.5 Carnivals and fairs	\$50.00	\$50.00	\$0.00
105.6.6 Cellulose nitrate film	\$50.00	\$50.00	\$0.00
105.6.7 Combustible dust producing operations	\$50.00	\$50.00	\$0.00
105.6.8 Combustible fibers	\$50.00	\$50.00	\$0.00
105.6.9 Compressed gases	\$50.00	\$50.00	\$0.00
105.6.10.1 Covered mall buildings	\$50.00	\$50.00	\$0.00
105.6.10.2 Covered mall buildings	\$50.00	\$50.00	\$0.00
105.6.10.3 Covered mall buildings	\$50.00	\$50.00	\$0.00
105.6.11 Cryogenic fluids	\$50.00	\$50.00	\$0.00
105.6.12 Cutting and welding	\$50.00	\$50.00	\$0.00
105.6.13 Dry cleaning plants	\$50.00	\$50.00	\$0.00
105.6.14 Exhibits and trade shows	\$50.00	\$50.00	\$0.00
105.6.15 Explosives	\$50.00	\$50.00	\$0.00
105.6.16 Fire hydrants and valves	\$50.00	\$50.00	\$0.00
105.6.17-01 Flammable & combustible liquids	\$50.00	\$50.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
105.6.17-02	Flammable & combustible liquids	Store, handle , use >5 gallons inside or 10 gallons outside (Class I)	\$50.00	\$50.00	\$0.00
105.6.17-03	Flammable & combustible liquids	Store, handle, use Class II or III > 25 gallons inside or 60 gallons outside	\$50.00	\$50.00	\$0.00
105.6.17-04	Flammable & combustible liquids	Class IIIB	\$50.00	\$50.00	\$0.00
105.6.17-05	Flammable & combustible liquids		\$50.00	\$50.00	\$0.00
105.6.17-06	Flammable & combustible liquids	Operate tank vehicles, equipment and dispensing stations	\$50.00	\$50.00	\$0.00
105.6.17-07	Flammable & combustible liquids	Install, alter, remove abandon and place temporarily out of service	\$50.00	\$50.00	\$0.00
105.6.17-08	Flammable & combustible liquids	Change contents of tank to > hazard	\$50.00	\$50.00	\$0.00
105.6.17-09	Flammable & combustible liquids	Manufacture, process, blend or refine	\$50.00	\$50.00	\$0.00
105.6.17-10	Flammable & combustible liquids	Dispense liquid fuel into tanks of motor vehicles	\$50.00	\$50.00	\$0.00
105.6.17-11	Flammable & combustible liquids	Utilize a site for dispensing fuel from tank vehicle	\$50.00	\$50.00	\$0.00
105.6.18	Floor finishing	Class I or II > 350 sq ft	\$50.00	\$50.00	\$0.00
105.6.19	Fruit and crop ripening		\$50.00	\$50.00	\$0.00
105.6.20	Fumigation		\$50.00	\$50.00	\$0.00
105.6.21	Hazardous materials	Store, transport, dispense, use and handle	\$100.00	\$100.00	\$0.00
105.6.22	Hazardous materials	Facilities	\$50.00	\$50.00	\$0.00
105.6.23	High pile storage	Area > 500 sq ft	\$50.00	\$50.00	\$0.00
105.6.24	Hot work		\$50.00	\$50.00	\$0.00
105.6.25	Industrial ovens		\$50.00	\$50.00	\$0.00
105.6.26	Lumber yards and woodworking plants	> 100,000 board ft	\$50.00	\$50.00	\$0.00
105.6.27	Liquid/gas fueled vehicles in place of assembly		\$50.00	\$50.00	\$0.00
105.6.29	Magnesium	> 10 lbs	\$50.00	\$50.00	\$0.00
105.6.30	Miscellaneous combustible storage	Amounts > 2,500 sq ft	\$50.00	\$50.00	\$0.00
105.6.31	Motor fuel dispensing facilities		\$50.00	\$50.00	\$0.00
105.6.32	Open burning	Except in violation of City ordinance	\$50.00	\$50.00	\$0.00
105.6.33	To remove paint with a torch		\$50.00	\$50.00	\$0.00
105.6.34	Open flames and candles		\$50.00	\$50.00	\$0.00
105.6.35	For organic-coating manufacturing operations		\$50.00	\$50.00	\$0.00
105.6.36	Place of assembly	Except non-profits	\$50.00	\$50.00	\$0.00
105.6.37	For removal of service	Private fire hydrants	\$100.00	\$100.00	\$0.00
105.6.38	Pyrotechnic special effects materials		\$100.00	\$100.00	\$0.00
105.6.39	Cellulose nitrate	Storage or handling of > 25 lbs	\$50.00	\$50.00	\$0.00
105.6.40	Refrigeration equipment		\$50.00	\$50.00	\$0.00
105.6.41	Repair garages		\$50.00	\$50.00	\$0.00
105.6.42	Rooftop heliports		\$50.00	\$50.00	\$0.00
105.6.43	Spraying or dipping		\$50.00	\$50.00	\$0.00
105.6.44	Storage of scrap tires and tire by-products		\$50.00	\$50.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
105.6.45	Temporary membrane structures, tents and canopies	\$50.00	\$50.00	\$0.00
105.6.46	Tire re-building plants	\$50.00	\$50.00	\$0.00
105.6.47	Waste handling	\$50.00	\$50.00	\$0.00
105.6.48	Wood products	\$50.00	\$50.00	\$0.00
Chips, lumber, plywood > 200 cu ft				
NC State Fire Code Construction Permits				
105.7.1	Fire sprinkler or automatic fire extinguishing systems	\$52.50	\$52.50	\$0.00
105.7.2	Battery systems	\$52.50	\$52.50	\$0.00
105.7.3	Compressed gas systems	\$52.50	\$52.50	\$0.00
105.7.4	Cryogenic fluid systems	\$52.50	\$52.50	\$0.00
105.7.5	Emergency responder radio coverage	\$52.50	\$52.50	\$0.00
105.7.6	Fire alarm and detection systems	\$52.50	\$52.50	\$0.00
105.7.7	Fire pumps and related equipment	\$52.50	\$52.50	\$0.00
105.7.8	Flammable and combustible liquid systems	\$52.50	\$52.50	\$0.00
105.7.9	Gates and barricade across access roads	\$52.50	\$52.50	\$0.00
105.7.10	Hazardous materials systems	\$52.50	\$52.50	\$0.00
105.7.11	Industrial ovens	\$52.50	\$52.50	\$0.00
105.7.13	Installation of private hydrants	\$52.50	\$52.50	\$0.00
105.7.14	Smoke control or smoke exhaust systems	\$52.50	\$52.50	\$0.00
105.7.15	Solar photovoltaic power systems	\$52.50	\$52.50	\$0.00
105.7.16	Installing spray room, dip tank or both	\$52.50	\$52.50	\$0.00
105.7.17	Installing standpipe systems	\$52.50	\$52.50	\$0.00
105.7.18	Temporary air supported membrane structure and tents	\$52.50	\$52.50	\$0.00
In excess of 400 sq ft				
Other Fees and Charges				
GFD-01	Haz-mat standby	\$200.00	\$200.00	\$0.00
GFD-02	Standby assistance	\$150.00	\$150.00	\$0.00
GFD-03	Excessive false alarms	\$100.00	\$100.00	\$0.00
GFD-04	Excessive false alarms	\$200.00	\$200.00	\$0.00
GFD-05	Excessive false alarms	\$250.00	\$250.00	\$0.00
GFD-06	Fire hydrant flow tests	\$100.00	\$100.00	\$0.00
GFD-07	Fire report	\$3.00	\$3.00	\$0.00
GFD-08	Fire report	\$0.50	\$0.50	\$0.00
GFD-09	Fireworks display	\$200.00	\$200.00	\$0.00
GFD-10	Blasting	\$100.00	\$100.00	\$0.00
GFD-11	Blasting	\$200.00	\$200.00	\$0.00
GFD-12	Third (3rd) Re-inspection service charge	\$50.00	\$50.00	\$0.00
GFD-13	Each violation still evident will carry minimum charge in addition to re-inspection above	\$50.00	\$50.00	\$0.00
GFD-14	Construction re-inspection	\$75.00	\$75.00	\$0.00
Housing & Community Engagement				
Farmer's Market				
	Non-profit organization	\$100.00	\$100.00	\$0.00
Building rental (daily)	Other private use	\$200.00	\$200.00	\$0.00
	Other public use	\$225.00	\$225.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Pole shed rental (daily)	Non-profit organization	\$50.00	\$50.00	\$0.00
	Other private use	\$75.00	\$75.00	\$0.00
	Other public use	\$100.00	\$100.00	\$0.00
Security deposit	\$200.00	\$200.00	\$0.00	

Note: Security deposit is required to cover any damage and failure to clean the facilities. Additional liability is the responsibility of the person signing the application for use. If there are damages and/or janitorial services, which require funds over the amount of the security deposit, it is the responsibility of the leasing individual. The deposit will be refunded provided the facilities are cleaned properly and there are no damages. It will take ten (10) days after the event for the deposit to be refunded.

Keep Gastonia Beautiful - Transit advertising

Full bus wrap	Monthly, minimum contract of six (6) months required	\$1,725.00	\$1,725.00	\$0.00
Exterior bus signage	One (1) to three (3) months, per month	\$250.00	\$250.00	\$0.00
	Six (6) months, per month	\$225.00	\$225.00	\$0.00
	Twelve months, per month	\$200.00	\$200.00	\$0.00
	King (see diagram below)			



Queen (see diagram below)	One (1) to three (3) months, per month	\$215.00	\$215.00	\$0.00
	Six (6) months, per month	\$200.00	\$200.00	\$0.00
	Twelve months, per month	\$180.00	\$180.00	\$0.00



Tail (see diagram to the right)	One (1) to three (3) months, per month	\$200.00	\$200.00	\$0.00
	Six (6) months, per month	\$185.00	\$185.00	\$0.00
	Twelve months, per month	\$160.00	\$160.00	\$0.00



Note: All production costs are the responsibility of the advertiser. The cost of installation and returning the bus to original condition are the responsibility of the driver as well. All advertising creative and design must be approved by Gastonia Transit prior to production and can be declined, if believed to be non-compliant with transit advertising policies and standards.

For more information or questions, contact Keep Gastonia Beautiful at 704-866-6906.

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Parks & Recreation			
Athletic Team Registrations			
Boys Baseball - Spring League*			
5-6 Tee ball	City team \$35.00	\$35.00	\$0.00
	Non-City team \$85.00	\$85.00	\$0.00
7-8 Coach pitch	City team \$35.00	\$35.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
9-10 & 11-12 Boys baseball	City team \$35.00	\$35.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00
13-15 Boys baseball	City team \$35.00	\$35.00	\$0.00
	Non-City team \$500.00	\$500.00	\$0.00
Boys Baseball - Fall League*			
7-8 Coach pitch	City team \$225.00	\$225.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
9-10 & 11-12 Boys baseball	City team \$400.00	\$400.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00
13-15 Boys baseball	City team \$450.00	\$450.00	\$0.00
	Non-City team \$500.00	\$500.00	\$0.00
Girls Fast Pitch Softball - Spring League*			
8U Coach pitch	City team \$35.00	\$35.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
10U, 12U and 14U Girls	City team \$35.00	\$35.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00
Girls Fast Pitch Softball - Fall League*			
8U Coach pitch	City team \$225.00	\$225.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
10U, 12U and 14U Girls	City team \$400.00	\$400.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00
Girls Volleyball - Spring League*			
7-9, 10-12 and 13-15 Girls Volleyball	City team \$35.00	\$35.00	\$0.00
	Non-City team \$200.00	\$200.00	\$0.00
Girls Volleyball - Fall League*			
7-9, 10-12 and 13-15 Girls Volleyball	City team \$150.00	\$150.00	\$0.00
	Non-City team \$200.00	\$200.00	\$0.00
Youth Basketball - Winter League*			
3-4 Coed	City team \$35.00	\$35.00	\$0.00
	Non-City team \$85.00	\$85.00	\$0.00
5-6 Coed	City team \$35.00	\$35.00	\$0.00
	Non-City team \$175.00	\$175.00	\$0.00
7-8 Coed	City team \$35.00	\$35.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00
Boys: 9-10, 11-12, 13-15 and Senior High	City team \$35.00	\$35.00	\$0.00
	Non-City team \$450.00	\$450.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Girls: 8-10, 10-12 and 13-15	\$35.00	\$35.00	\$0.00
City team			
Non-City team	\$450.00	\$450.00	\$0.00
Youth Basketball - Summer League*			
7-8 Coed	\$400.00	\$400.00	\$0.00
City team			
Non-City team	\$450.00	\$450.00	\$0.00
Boys: 9-10, 11-12 and 13-15	\$400.00	\$400.00	\$0.00
City team			
Non-City team	\$450.00	\$450.00	\$0.00
Girls: 8-10	\$400.00	\$400.00	\$0.00
City team			
Non-City team	\$450.00	\$450.00	\$0.00
Youth Coed Soccer - Fall League*			
Coed: 3-4 & 5-6	\$35.00	\$35.00	\$0.00
City team			
Non-City team	\$150.00	\$150.00	\$0.00
Coed: 7-8	\$35.00	\$35.00	\$0.00
City team			
Non-City team	\$275.00	\$275.00	\$0.00
Coed: 9-10, 11-12 and 13-15	\$35.00	\$35.00	\$0.00
City team			
Non-City team	\$350.00	\$350.00	\$0.00
Youth Coed Soccer - Spring League*			
Coed: 3-4 & 5-6	\$100.00	\$100.00	\$0.00
City team			
Non-City team	\$150.00	\$150.00	\$0.00
Coed: 7-8	\$225.00	\$225.00	\$0.00
City team			
Non-City team	\$275.00	\$275.00	\$0.00
Coed: 9-10, 11-12 and 13-15	\$300.00	\$300.00	\$0.00
City team			
Non-City team	\$350.00	\$350.00	\$0.00
<i>* Team registrations also include additional \$5 per child</i>			
Athletic Individual Registrations			
Boys Baseball - Spring League			
5-6 Tee ball	\$50.00	\$50.00	\$0.00
City resident			
Non-City resident	\$60.00	\$60.00	\$0.00
7-8 Coach pitch	\$50.00	\$50.00	\$0.00
City resident			
Non-City resident	\$60.00	\$60.00	\$0.00
9-10 & 11-12 Boys baseball	\$60.00	\$60.00	\$0.00
City resident			
Non-City resident	\$70.00	\$70.00	\$0.00
13-15 Boys baseball	\$60.00	\$60.00	\$0.00
City resident			
Non-City resident	\$70.00	\$70.00	\$0.00
Boys Baseball - Fall League			
7-8 Coach pitch	\$55.00	\$55.00	\$0.00
All (City and Non-City residents)			
9-10 & 11-12 Boys baseball	\$65.00	\$65.00	\$0.00
All (City and Non-City residents)			
13-15 Boys baseball	\$65.00	\$65.00	\$0.00
All (City and Non-City residents)			
Girls Fast Pitch Softball - Spring League			
8U Coach pitch	\$40.00	\$40.00	\$0.00
City resident			
Non-City resident	\$50.00	\$50.00	\$0.00
10U, 12U and 14U Girls	\$50.00	\$50.00	\$0.00
City resident			
Non-City resident	\$60.00	\$60.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Girls Fast Pitch Softball - Fall League			
8U Coach pitch	\$50.00	\$50.00	\$0.00
10U, 12U and 14U Girls	\$60.00	\$60.00	\$0.00
Girls Volleyball - Spring League			
7-9, 10-12 and 13-15 Girls Volleyball	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Girls Volleyball - Fall League*			
7-9, 10-12 and 13-15 Girls Volleyball	\$55.00	\$55.00	\$0.00
Youth Basketball - Winter League			
Coed: 3-4, 5-6 and 7-8	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Boys: 9-10, 11-12, 13-15 and Senior High	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Girls: 8-10, 10-12 and 13-15	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Youth Basketball - Summer League			
7-8 Coed	\$65.00	\$65.00	\$0.00
Boys: 9-10, 11-12 and 13-15	\$65.00	\$65.00	\$0.00
Girls: 8-10	\$65.00	\$65.00	\$0.00
Youth Coed Soccer - Fall League			
Coed: 3-4 & 5-6	\$35.00	\$35.00	\$0.00
	\$45.00	\$45.00	\$0.00
Coed: 7-8	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Coed: 9-10, 11-12 and 13-15	\$40.00	\$40.00	\$0.00
	\$50.00	\$50.00	\$0.00
Youth Coed Soccer - Spring League			
Coed: 3-4 & 5-6	\$55.00	\$55.00	\$0.00
	\$65.00	\$65.00	\$0.00
Coed: 7-8	\$65.00	\$65.00	\$0.00
	\$75.00	\$75.00	\$0.00
Coed: 9-10, 11-12 and 13-15	\$65.00	\$65.00	\$0.00
	\$75.00	\$75.00	\$0.00
Youth Coed Flag Football - Spring League			
Coed: 6-13	\$30.00	\$30.00	\$0.00
Youth Coed Flag Football - Fall League			
Coed: 6-13	\$55.00	\$55.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Adult Sports (per team)			
Softball - One (1) Umpire	City team \$325.00	\$325.00	\$0.00
	Non-City team \$375.00	\$375.00	\$0.00
Softball - Two (2) Umpires	City team \$650.00	\$650.00	\$0.00
	Non-City team \$700.00	\$700.00	\$0.00
Basketball - Two (2) Officials/Two (2) Scorekeepers	City team \$550.00	\$550.00	\$0.00
	Non-City team \$600.00	\$600.00	\$0.00
Volleyball - One (1) Official	City team \$225.00	\$225.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
Kickball - One (1) Umpire	City team \$325.00	\$325.00	\$0.00
	Non-City team \$375.00	\$375.00	\$0.00
Dodgeball - One (1) Official	City team \$225.00	\$225.00	\$0.00
	Non-City team \$275.00	\$275.00	\$0.00
Flag football	City team \$300.00	\$300.00	\$0.00
	Non-City team \$350.00	\$350.00	\$0.00
Community Centers - Adult Recreation Center, Bradley Center, Erwin Center, Phillips Center and Facility Use - Club activity, meeting rooms			
Non-Profit, 0-4 hours	City resident \$25.00	\$25.00	\$0.00
	Non-City resident \$40.00	\$40.00	\$0.00
For Profit, 0-4 hours	City resident \$55.00	\$55.00	\$0.00
	Non-City resident \$75.00	\$75.00	\$0.00
Gymnasium Use			
Non-Profit, 0-4 hours	City resident \$120.00	\$120.00	\$0.00
	Non-City resident \$160.00	\$160.00	\$0.00
For Profit, 0-4 hours	City resident \$220.00	\$220.00	\$0.00
	Non-City resident \$310.00	\$310.00	\$0.00
Kitchen Use			
Non-Profit, 0-4 hours	All (City and Non-City residents) \$20.00	\$20.00	\$0.00
For Profit, 0-4 hours	All (City and Non-City residents) \$40.00	\$40.00	\$0.00
Other Fees & Charges			
Hourly personnel fee during non-operating hours	All (City and Non-City residents) \$30.00	\$30.00	\$0.00
Janitorial service	All (City and Non-City residents) \$50.00	\$50.00	\$0.00
Large picnic shelter	City resident \$20.00	\$20.00	\$0.00
	Non-City resident \$30.00	\$30.00	\$0.00
Swimming Pools			
Erwin Center			
Swimming	Daily rate \$2.00	\$2.00	\$0.00
Swimming lessons	Partnership with YMCA Free	Free	N/A

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Group rentals (two hours)				
25 & under	City resident	\$125.00	\$125.00	\$0.00
	Non-City resident	\$175.00	\$175.00	\$0.00
25-50	City resident	\$200.00	\$200.00	\$0.00
	Non-City resident	\$250.00	\$250.00	\$0.00
51-150	City resident	\$300.00	\$300.00	\$0.00
	Non-City resident	\$350.00	\$350.00	\$0.00
151-250	City resident	\$400.00	\$400.00	\$0.00
	Non-City resident	\$450.00	\$450.00	\$0.00
Lineberger Park				
Swimming	Per session	\$4.00	\$4.00	\$0.00
Swimming lessons	Two (2) week session, total of eight (8) lessons	\$25.00	\$25.00	\$0.00
Group rentals (two hours)				
25 & under	City resident	\$250.00	\$250.00	\$0.00
	Non-City resident	\$300.00	\$300.00	\$0.00
26-75	City resident	\$325.00	\$325.00	\$0.00
	Non-City resident	\$375.00	\$375.00	\$0.00
76-125	City resident	\$400.00	\$400.00	\$0.00
	Non-City resident	\$450.00	\$450.00	\$0.00
126-175	City resident	\$475.00	\$475.00	\$0.00
	Non-City resident	\$525.00	\$525.00	\$0.00
176-225	City resident	\$550.00	\$550.00	\$0.00
	Non-City resident	\$600.00	\$600.00	\$0.00
226-300	City resident	\$625.00	\$625.00	\$0.00
	Non-City resident	\$675.00	\$675.00	\$0.00
Athletic Fields - Bradley Center, Erwin Center, Ferguson Park, Phillips Center, Sims Park Junior				
Daytime use of athletic fields (per hour, per field)	City resident/team	\$15.00	\$15.00	\$0.00
	Non-City resident/team	\$20.00	\$20.00	\$0.00
Nighttime use of athletic fields (per hour, per field)	City resident/team	\$30.00	\$30.00	\$0.00
	Non-City resident/team	\$35.00	\$35.00	\$0.00
Softball complex (includes all four fields) (per day)	City resident/team	\$300.00	\$300.00	\$0.00
	Non-City resident/team	\$400.00	\$400.00	\$0.00
Lights	Per hour, per field	\$20.00	\$20.00	\$0.00
Initial field preparation	Per field	\$50.00	\$50.00	\$0.00
Between game field preparation	Per field	\$25.00	\$25.00	\$0.00
<i>City to receive 25% of gross revenues if user charges admission</i>				
Lineberger Park				
Shelter rentals				
#1 All day rental, nine (9) tables with grill	City resident	\$30.00	\$30.00	\$0.00
	Non-City resident	\$40.00	\$40.00	\$0.00
#2 All day rental, three (3) tables with grill	City resident	\$15.00	\$15.00	\$0.00
	Non-City resident	\$25.00	\$25.00	\$0.00
#3 All day rental, two (2) tables with grill	City resident	\$15.00	\$15.00	\$0.00
	Non-City resident	\$25.00	\$25.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
#4 All day rental, four (4) tables no grill	City resident	\$15.00	\$15.00	\$0.00
	Non-City resident	\$25.00	\$25.00	\$0.00
#5 All day rental, four (4) tables no grill	City resident	\$15.00	\$15.00	\$0.00
	Non-City resident	\$25.00	\$25.00	\$0.00
#6 10:00 am - 2:00 pm or 3:00 pm - 7:00 pm, nine (9) tables with grill	City resident	\$35.00	\$35.00	\$0.00
	Non-City resident	\$45.00	\$45.00	\$0.00
Gazebo rental	City resident	\$25.00	\$25.00	\$0.00
	Non-City resident	\$35.00	\$35.00	\$0.00
Train	Per person, per ride	\$1.00	\$1.00	\$0.00
Train group/private rentals (per hour)	City resident	\$75.00	\$75.00	\$0.00
	Non-City resident	\$100.00	\$100.00	\$0.00
Martha Rivers Park				
Shelter rentals				
#1 10:00 am - 2:00 pm or 3:00 pm - 7:00 pm, nine (9) tables with grill	City resident	\$35.00	\$35.00	\$0.00
	Non-City resident	\$45.00	\$45.00	\$0.00
#2 10:00 am - 2:00 pm or 3:00 pm - 7:00 pm, nine (9) tables with grill	City resident	\$35.00	\$35.00	\$0.00
	Non-City resident	\$45.00	\$45.00	\$0.00
Youth Complex - Baseball/Soccer fields				
Per field, per game (two hours)	City resident/team	\$40.00	\$40.00	\$0.00
	Non-City resident/team	\$50.00	\$50.00	\$0.00
Per day (four fields)	City resident/team	\$600.00	\$600.00	\$0.00
	Non-City resident/team	\$800.00	\$800.00	\$0.00
Initial field preparation	Per field	\$50.00	\$50.00	\$0.00
Between game field preparation	Per field	\$25.00	\$25.00	\$0.00
Rankin Lake Park				
Building rentals				
Non-Profit/Group	City resident	\$200.00	\$200.00	\$0.00
	Non-City resident	\$300.00	\$300.00	\$0.00
Commercial/For Profit	City resident	\$300.00	\$300.00	\$0.00
	Non-City resident	\$350.00	\$350.00	\$0.00
Security deposit	Refundable	\$100.00	\$100.00	\$0.00
Normal building rental period ends with the park closing at dusk. Additional hours may be		\$30.00	\$30.00	\$0.00
Picnic shelters				
Small - three (3) tables with grill	City resident	\$15.00	\$15.00	\$0.00
	Non-City resident	\$25.00	\$25.00	\$0.00
Large - nine (9) tables with grill	City resident	\$25.00	\$25.00	\$0.00
	Non-City resident	\$35.00	\$35.00	\$0.00
Corporate shelters (4 hour session)	City resident	\$75.00	\$75.00	\$0.00
	Non-City resident	\$100.00	\$100.00	\$0.00
Corporate shelters (both sessions)	City resident	\$125.00	\$125.00	\$0.00
	Non-City resident	\$175.00	\$175.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Lake front rentals			
Daily fishing permit: 15 & under	City resident \$1.00	\$1.00	\$0.00
	Non-City resident \$2.00	\$2.00	\$0.00
Daily fishing permit: 16 & older	City resident \$2.00	\$2.00	\$0.00
	Non-City resident \$3.00	\$3.00	\$0.00
Daily fishing permit: 70 & older	All (City and Non-City residents) \$1.00	\$1.00	\$0.00
Jon boat/canoe	Without motor, per hour \$5.00	\$5.00	\$0.00
	Without motor, per day* \$25.00	\$25.00	\$0.00
*One daily fishing permit included with daily boat rental	With motor, per hour \$11.00	\$11.00	\$0.00
	With motor, per day* \$40.00	\$40.00	\$0.00
Kayak	Per hour \$5.00	\$5.00	\$0.00
Pedalboats (two-person)	Per half hour \$7.00	\$7.00	\$0.00
	Per hour \$10.00	\$10.00	\$0.00
Pedalboats (four-person)	Per half hour \$8.00	\$8.00	\$0.00
	Per hour \$12.00	\$12.00	\$0.00
Launch fees for personnel vessel	\$5.00	\$5.00	\$0.00
Sims Park			
Baseball			
Non-profit (local civic, charitable)	City resident/team \$20.00	\$20.00	\$0.00
Day, per hour	Non-City resident/team \$30.00	\$30.00	\$0.00
Non-profit (local civic, charitable)	City resident/team \$40.00	\$40.00	\$0.00
Night, per hour	Non-City resident/team \$50.00	\$50.00	\$0.00
Profit - tournaments	City resident/team \$250.00	\$250.00	\$0.00
Day	Non-City resident/team \$350.00	\$350.00	\$0.00
Profit - tournaments	City resident/team \$350.00	\$500.00	\$150.00
Nights/weekends/holidays	Non-City resident/team \$500.00	\$650.00	\$150.00
Initial field preparation	Per field \$100.00	\$100.00	\$0.00
Between game field preparation	Per field \$50.00	\$50.00	\$0.00
Musical events/special events/commercial			
Non-profit (local or City school, civic, charitable)	City resident \$20.00	\$20.00	\$0.00
Day, per hour	Non-City resident \$30.00	\$30.00	\$0.00
Non-profit (local or City school, civic, charitable)	City resident \$40.00	\$40.00	\$0.00
Nights/weekends/holidays, per hour	Non-City resident \$50.00	\$50.00	\$0.00
Commercial/For Profit	Per day \$1,000.00	\$1,000.00	\$0.00
Tennis court reservations			
Per court, per hour	City resident \$2.00	\$2.00	\$0.00
	Non-City resident \$3.00	\$3.00	\$0.00
Tournaments (per court, per hour)	City resident \$3.00	\$3.00	\$0.00
	Non-City resident \$4.00	\$4.00	\$0.00
Co-sponsored events	Free	Free	N/A
Special events			
Rotary Pavilion Rental fee per day	Government/non-profit/City resident \$200.00	\$200.00	\$0.00
	Non government/for profit/non-City resident \$400.00	\$400.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Food truck fee	\$35.00	\$35.00	\$0.00
Vendor fee	\$25.00	\$25.00	\$0.00
Vendor power fee	\$15.00	\$15.00	\$0.00
Trash deposit	\$100.00	\$100.00	\$0.00
Event permit / Temporary street closing	\$30.00	\$30.00	\$0.00
Noise permit	\$5.00	\$5.00	\$0.00
Temporary street closing	\$30.00	\$0.00	(\$30.00)
Film permit application	\$75.00	\$75.00	\$0.00
	\$50.00	\$50.00	\$0.00
Equipment rentals			
Aluminum bleachers (3 rows, 15 feet long)	\$50.00	\$50.00	\$0.00
	\$150.00	\$150.00	\$0.00
Dance floor	\$50.00	\$50.00	\$0.00
	\$75.00	\$75.00	\$0.00
	\$100.00	\$100.00	\$0.00
	\$150.00	\$150.00	\$0.00
Skeet & Trap			
Per round (includes 25 targets)	\$5.00	\$5.00	\$0.00
	\$6.00	\$6.00	\$0.00
	\$4.00	\$4.00	\$0.00
	\$3.00	\$3.00	\$0.00
Group rental/corporate events	\$75.00	\$75.00	\$0.00
field rental, per hour (includes targets and safety instructions)	\$100.00	\$100.00	\$0.00
Multiple field use and groups over ten (10) will require an additional staff member at an hourly rate.	\$30.00	\$30.00	\$0.00
Instructional programs			
Fees for instructional programs shall be set at a rate that will defray direct costs including, the instructor, materials, supplies and certain indirect costs.			
All outside City residents will be charged \$5.00 more per class than City residents with the City retaining the entire \$5.00.			
The Parks & Recreation Director or his/her designee has the authority to negotiate terms and associated fees with groups requesting the use of parks and other recreation facilities for major group functions, tournaments or public, special events, both profit and non-profit in nature.			
Planning			
Application for rezoning			
General rezoning (map amendment) request	\$800.00	\$800.00	\$0.00
	\$35.00	\$35.00	\$0.00
Conditional district rezoning (map amendment, conditional)	\$2,000.00	\$2,000.00	\$0.00
	\$50.00	\$50.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Other hearings			
Amendment to conditional district	Public hearing required \$800.00	\$800.00	\$0.00
	Administrative approval \$500.00	\$500.00	\$0.00
Special (conditional) use permit	Residential and non-residential \$800.00	\$800.00	\$0.00
	Additional cost per acre \$40.00	\$40.00	\$0.00
Vested rights	\$500.00	\$500.00	\$0.00
Text amendments	\$500.00	\$500.00	\$0.00
Board of Adjustment	Hearing variance & special exceptions \$750.00	\$750.00	\$0.00
	Appeals \$350.00	\$350.00	\$0.00
Zoning Letters			
Zoning verification letter	cost plus technology charge \$150.00	\$150.00	\$0.00
Technology charge	Percentage of total permit fee 5.00%	5.00%	0.00%
Zoning Reviews and Inspections			
Zoning review fee	Standard \$150.00	\$150.00	\$0.00
	Demolition permits \$50.00	\$50.00	\$0.00
	Temporary uses \$100.00	\$100.00	\$0.00
Zoning re-inspection fee	\$50.00	\$50.00	\$0.00
Zoning site plan review	Minor (less than one (1) acre, developed) \$500.00	\$500.00	\$0.00
	Major (more than one (1), but less Major (per acre, over five (5) acres) \$800.00	\$800.00	\$0.00
	\$50.00	\$50.00	\$0.00
Planning subdivision review	Per subdivision \$300.00	\$300.00	\$0.00
	Per lot \$30.00	\$30.00	\$0.00
Final plat review (planning)	Minor subdivision, easement, \$50.00	\$50.00	\$0.00
	Major subdivision \$50.00	\$50.00	\$0.00
	Major subdivision, per lot \$5.00	\$5.00	\$0.00
Sign Permits			
Zoning sign permit fee	cost plus technology charge \$150.00	\$150.00	\$0.00
Technology charge	Percentage of total permit fee 5.00%	5.00%	0.00%
Electronic changeable message (ECMS) board	Typically LED		
ECMS sign fee	Freestanding and attached/wall \$400.00	\$400.00	\$0.00
ECMS storefront sign fee	Per UDO section 12.15 \$150.00	\$150.00	\$0.00
Publications			
Comprehensive plan	\$30.00	\$30.00	\$0.00
GIS service	8 1/2" x 11" color map \$1.00	\$1.00	\$0.00
	8 1/2" x 14" color map \$1.00	\$1.00	\$0.00
	11" x 17" color map \$2.00	\$2.00	\$0.00
	18" x 24" color map \$6.00	\$6.00	\$0.00
	24" x 36" color map \$13.00	\$13.00	\$0.00
	36" x 48" color map \$19.00	\$19.00	\$0.00
GIS aerials & custom maps	Per quarter hour to create \$8.00	\$8.00	\$0.00
	Per sq ft for plotting \$1.00	\$1.00	\$0.00
Unified Development Ordinance	\$25.00	\$25.00	\$0.00
	Updates \$15.00	\$15.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Zoning map	Black and white	\$15.00	\$15.00	\$0.00
	Color	\$25.00	\$25.00	\$0.00
Police				
Firing range, public access per day	City resident	\$5.00	\$5.00	\$0.00
	Non-City resident	\$10.00	\$10.00	\$0.00
Parking violations	City code 6-291(b)	\$5.00	\$5.00	\$0.00
	City code 6-291(b)	\$26.00	\$26.00	\$0.00
Report copies	Non-City resident	\$1.00	\$0.00	(\$1.00)
Fingerprints		\$10.00	\$10.00	\$0.00
Noise permits	48 hours in advance	\$5.00	\$5.00	\$0.00
	Less than 48 hours in advance	\$25.00	\$25.00	\$0.00
Rental property manual		\$10.00	\$10.00	\$0.00
Precious metal/pawn application		\$180.00	\$180.00	\$0.00
Adult business fee		\$500.00	\$500.00	\$0.00
Public Utilities - Electric				
Schedule RS - Residential Service				
Facility charge	All months	\$21.00	\$21.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.10331	\$0.10331	\$0.00000
	Winter months (Oct - May)	\$0.09331	\$0.09331	\$0.00000
Schedule SGS - small general service demand				
Load qualifications: < 100kW				
Facility charge	All months	\$33.00	\$33.00	\$0.00
Billing demand > 30kW	All months	\$13.50	\$13.50	\$0.00
Energy charge, per kWh for the first 3,000 kWh	All months	\$0.13333	\$0.13333	\$0.00000
Energy charge, per kWh > 3,000	All months	\$0.08500	\$0.08500	\$0.00000
Schedule MGS - medium general service demand				
Load qualifications: ≥ 100kW & ≤ 250 kW				
Facility charge	All months	\$100.00	\$100.00	\$0.00
All demand	All months	\$13.00	\$13.00	\$0.00
All energy	All months	\$0.06006	\$0.06006	\$0.00000
Schedule LGS - large general service demand				
Load qualifications: ≥ 250 kW & ≤ 500 kW				
Facility charge	All months	\$150.00	\$150.00	\$0.00
All demand	All	\$13.00	\$13.00	\$0.00
Energy charge, per kWh	All	\$0.06052	\$0.06052	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Schedule XLGS - very large general service demand				
Minimum billing demand and load qualifications: ≥ 500kW				
Facility charge	All months	\$120.00	\$120.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$14.00	\$14.00	\$0.00
	Winter months (Oct - May)	\$12.00	\$12.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.06622	\$0.06622	\$0.00000
	Winter months (Oct - May)	\$0.06122	\$0.06122	\$0.00000
Schedule CO - commercial other				
No minimum billing demand and load qualifications: No kW restrictions				
Facility charge	All months	\$31.00	\$31.00	\$0.00
First 10 kWh of billing demand	No charge	\$0.00	\$0.00	\$0.00
Per kWh > 10 of billing demand	Summer months (June - Sept)	\$4.50	\$4.50	\$0.00
	Winter months (Oct - May)	\$4.50	\$4.50	\$0.00
Energy charge, per kWh for the first 1,000 kWh	Summer months (June - Sept)	\$0.13701	\$0.13701	\$0.00000
	Winter months (Oct - May)	\$0.13201	\$0.13201	\$0.00000
Energy charge, per kWh > 1,000	Summer months (June - Sept)	\$0.11068	\$0.11068	\$0.00000
	Winter months (Oct - May)	\$0.10568	\$0.10568	\$0.00000
Schedule TOU - large general use of time				
Minimum billing demand = 50% of contract demand and load qualifications: ≥ 100kW				
Facility charge	All months	\$151.25	\$151.25	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$15.00	\$15.00	\$0.00
	Winter months (Oct - May)	\$13.00	\$13.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.06476	\$0.06476	\$0.00000
	Winter months (Oct - May)	\$0.05976	\$0.05976	\$0.00000
Schedule OP - on peak rate (OP-03-3I)				
Billing demand = coincident peak demand and load qualifications: ≥ 2,500 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$15.00	\$15.00	\$0.00
	Winter months (Oct - May)	\$5.25	\$5.25	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$3.00	\$3.00	\$0.00
	Winter months (Oct - May)	\$3.00	\$3.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.06069	\$0.06069	\$0.00000
	Winter months (Oct - May)	\$0.05536	\$0.05536	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05778	\$0.05778	\$0.00000
	Winter months (Oct - May)	\$0.05393	\$0.05393	\$0.00000
Schedule CO1I - coincident peak rate (08-1I)				
Billing demand = coincident peak demand and load qualifications: ≥ 100 kW & < 500 kW				
Facility charge	All months	\$180.00	\$180.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.20	\$19.20	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05535	\$0.05535	\$0.00000
	Winter months (Oct - May)	\$0.05000	\$0.05000	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05151	\$0.05151	\$0.00000
	Winter months (Oct - May)	\$0.04932	\$0.04932	\$0.00000

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Schedule CO1I - coincident peak rate (08-2C)				
Billing demand = coincident peak demand and load qualifications: ≥ 250 kW & < 750 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.00	\$19.00	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04751	\$0.04751	\$0.00000
	Winter months (Oct - May)	\$0.04430	\$0.04430	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04516	\$0.04516	\$0.00000
	Winter months (Oct - May)	\$0.04324	\$0.04324	\$0.00000
Schedule CO2I - coincident peak rate (08-2I)				
Billing demand = coincident peak demand and load qualifications: ≥ 500 kW & < 2,000 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04519	\$0.04519	\$0.00000
	Winter months (Oct - May)	\$0.04400	\$0.04400	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04126	\$0.04126	\$0.00000
	Winter months (Oct - May)	\$0.04126	\$0.04126	\$0.00000
Schedule CO3C - coincident peak rate (08-3C)				
Billing demand = coincident peak demand and load qualifications: ≥ 750 kW & < 4,000 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.00	\$19.00	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05102	\$0.05102	\$0.00000
	Winter months (Oct - May)	\$0.04862	\$0.04862	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04756	\$0.04756	\$0.00000
	Winter months (Oct - May)	\$0.04649	\$0.04649	\$0.00000
Schedule CO3I - coincident peak rate (08-3I)				
Billing demand = coincident peak demand and load qualifications: ≥ 2,000 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04737	\$0.04737	\$0.00000
	Winter months (Oct - May)	\$0.04572	\$0.04572	\$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04408	\$0.04408	\$0.00000
	Winter months (Oct - May)	\$0.04298	\$0.04298	\$0.00000

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Riders			
REPS Charge			
Residential	\$0.85	\$0.84	(\$0.01)
Commercial	\$4.65	\$4.58	(\$0.07)
Industrial	\$47.92	\$47.20	(\$0.72)
RECR-1: Wind and biomass energy credit and solar photovoltaic energy credit (\$ per kW)			
On-peak	\$0.0321	\$0.04041	\$0.00831
Off-peak	\$0.0110	\$0.01366	\$0.00266

Outdoor lighting service

Leased outdoor lighting is available to customers for lighting outdoor areas at locations on the City of Gastonia's distribution system. Service may be withheld or discontinued at the option of the City.

Area lights

Mercury Vapor (MV) ^a

Class & kWh

per month Style

A 75	175 w MV security light	Existing pole, per month	\$9.05	\$9.05	\$0.00
		New pole, per month	\$14.45	\$14.45	\$0.00
		New pole with underground, per month	\$18.30	\$18.30	\$0.00
B 152	400 w MV security light	Existing pole, per month	\$13.20	\$13.20	\$0.00
		New pole, per month	\$18.60	\$18.60	\$0.00
		New pole with underground, per month	\$22.45	\$22.45	\$0.00

^a No longer available effective January 1, 2008

High Pressure Sodium (HPS) ^b

Class & kWh

per month Style

M 47	100 w HPS security light	Existing pole, per month	\$9.50	\$9.50	\$0.00
		New pole, per month	\$14.90	\$14.90	\$0.00
		New pole with underground, per month	\$18.75	\$18.75	\$0.00
E 47	100 w HPS deluxe traditional	New pole with underground, per month	\$27.15	\$27.15	\$0.00
J 47	100 w HPS LED acorn	New pole with underground, per month	\$27.85	\$27.85	\$0.00
C 70	150 w HPS security light	Existing pole, per month	\$10.55	\$10.55	\$0.00
		New pole, per month	\$15.95	\$15.95	\$0.00
		New pole with underground, per month	\$19.80	\$19.80	\$0.00
D 104	250 w HPS security light	Existing pole, per month	\$12.80	\$12.80	\$0.00
		New pole, per month	\$18.20	\$18.20	\$0.00
		New pole with underground, per month	\$22.05	\$22.05	\$0.00
F 104	One (1) 250 w HPS shoe box light (on a square aluminum pole)	New pole with underground, per month	\$35.15	\$35.15	\$0.00
G 208	Two (2) 250 w HPS shoe box lights (on a square aluminum pole)	New pole with underground, per month	\$59.50	\$59.50	\$0.00

^b No longer available effective January 1, 2016

City of Gastonia FY 2023 - FY 2024 Fee Schedule

			FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Light Emitting Diode (LED)					
Class & kWh					
per month	Style				
R 15	50 w LED security light (to replace 100 w HPS)	Existing pole, per month	\$9.50	\$9.50	\$0.00
		New pole, per month	\$14.90	\$14.90	\$0.00
		New pole with underground, per month	\$18.75	\$18.75	\$0.00
X 14	47 w HPS deluxe traditional fixture on fiberglass pole ^c	New pole with underground, per month	\$27.15	\$27.15	\$0.00
V 12	40 w LED acorn fixture on fiberglass pole ^c	New pole with underground, per month	\$27.85	\$27.85	\$0.00
W 12	40 w LED acorn on fluted pole ^c	New pole with underground, per month	\$39.00	\$39.00	\$0.00
S 22	73 w LED security light	Existing pole, per month	\$10.55	\$10.55	\$0.00
		New pole, per month	\$15.95	\$15.95	\$0.00
		New pole with underground, per month	\$19.80	\$19.80	\$0.00
T 48	161 w LED security light	Existing pole, per month	\$12.80	\$12.80	\$0.00
		New pole, per month	\$18.20	\$18.20	\$0.00
		New pole with underground, per month	\$22.05	\$22.05	\$0.00
Y 48	One (1) 161 w LED shoebox light (on a square aluminum pole) ^c	New pole with underground, per month	\$35.15	\$35.15	\$0.00
Z 96	Two (2) 161 w LED shoebox lights (on a square aluminum pole) ^c	New pole with underground, per month	\$59.50	\$59.50	\$0.00
U	207 w LED security light	Existing pole, per month	\$18.60	\$18.60	\$0.00
		New pole, per month	\$24.00	\$24.00	\$0.00
		New pole with underground, per month	\$27.85	\$27.85	\$0.00
AA 62	207 w LED shoebox ^c	New pole with underground, per month	\$41.55	\$41.55	\$0.00
BB 124	Two (2) 207 w LED shoebox lights ^c	New pole with underground, per month	\$74.20	\$74.20	\$0.00

^c Subject to ten (10) year contract term

Metal Halide^d

Class & kWh					
per month	Style				
K 155	Security light	Existing pole, per month	\$18.60	\$18.60	\$0.00
		New pole, per month	\$24.00	\$24.00	\$0.00
		New pole with underground, per month	\$27.85	\$27.85	\$0.00
N 155	One (1) shoebox light (on a square aluminum pole)	New pole with underground, per month	\$41.55	\$41.55	\$0.00
O 310	Two (2) shoebox lights (on a square aluminum pole)	New pole with underground, per month	\$74.20	\$74.20	\$0.00

^d No longer available effective January 1, 2016

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes		FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Flood Lights					
Class & kWh					
per month	Style				
H 104	High pressure sodium	Existing pole, per month	\$15.65	\$15.65	\$0.00
		New pole, per month	\$22.10	\$22.10	\$0.00
		New pole with underground, per month	\$25.95	\$25.95	\$0.00
I 156	High pressure sodium	Existing pole, per month	\$21.15	\$21.15	\$0.00
		New pole, per month	\$24.55	\$24.55	\$0.00
		New pole with underground, per month	\$28.40	\$28.40	\$0.00
L 155	Metal halide	Existing pole, per month	\$19.05	\$19.05	\$0.00
		New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
CC 58	Light emitting diode (LED)	Existing pole, per month	\$19.05	\$19.05	\$0.00
		New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
Electric Utilities					
Residential underground service		By customer request	\$300.00	\$300.00	\$0.00
Residential electric meter test		By customer request	\$60.00	\$60.00	\$0.00
Pulse meters for commercial and industrial service		Per month	\$26.00	\$26.00	\$0.00
Public Utilities - Water & Sewer (Two Rivers Utilities)					
Miscellaneous fire hydrant use					
Short term		Per day	\$30.00	\$30.00	\$0.00
Long term, 3/4" hydrant meter		Per month	\$100.00	\$100.00	\$0.00
Long term, 3" hydrant meter		Per month	\$200.00	\$200.00	\$0.00
<i>In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate</i>					
Water meter placement fees					
		3/4" meter	\$233.00	\$300.00	\$67.00
		1" meter	\$391.00	\$500.00	\$109.00
ERT meter placement fees		1 1/2" meter	\$964.00	\$1,000.00	\$36.00
		2" meter	\$1,250.00	\$1,600.00	\$350.00
		3" and larger meter	Cost + 20%	Cost + 20%	N/A
Testing fees					
At customer request and cost is if meter is found to be within AWAA specifications		3/4" to 2" meters	\$60.00	\$92.00	\$32.00
At customer request and cost is per annual contract if		3" and larger meters	Varies		N/A
Water service pressure test		Applicable if problem is found to be on customer's side	\$60.00	\$72.00	\$12.00
Fire hydrant flow test		Per hydrant	\$100.00	\$100.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
Other Fees and Charges				
Adjustments to water meter boxes, sewer cleanouts and manhole ring and covers, due to grading by property owner/contractor	\$440 Fee + cost of materials	\$185.00	\$440.00	\$255.00
Replacing water meter boxes damaged by property		\$210.00	\$440.00	\$230.00
Relocation of existing water and sewer services	Per owner request, estimates on case-by-case basis; \$150 minimum	\$150.00	\$150.00	\$0.00
Reduction in size of water service	Estimates on case-by-case basis; \$100 minimum	\$100.00	\$100.00	\$0.00
Fire hydrant installation or relocation	Per owner request, estimates on case-by-case basis	Varies	Varies	N/A
Repairs to City facilities due to damage by others	Cost is based on time and materials necessary for repairs	Varies	Varies	N/A
Utilities Maintenance Division				
Fee for relocating a water meter	Up to eight (8) feet	\$150.00	\$440.00	\$290.00
	Over eight (8) feet and up to 15 feet	\$250.00	Tap Fee	N/A
Fee for locating sewer tap using video truck	Cost based on equipment and labor to video sewer main to locate tap	\$200.00	\$220.00	\$20.00
Fee for plugging sewer line and removal of plug for non-pay	Cost based on equipment and labor to place plug and remove plug in sewer New tap with cleanout	\$0.00	\$440.00	\$440.00
Fee for capping sewer line and removal of cap for non-pay	Cost based on equipment and labor to place cap or remove cap in Sewer tap without cleanout	\$200.00	\$1,650.00	\$1,450.00
Water Rates				
Customer charge		\$3.59	\$3.59	\$0.00
Availability charge				
3/4" meter	Inside City	\$10.80	\$10.80	\$0.00
	Outside City	\$21.60	\$21.60	\$0.00
1" meter	Inside City	\$27.05	\$27.05	\$0.00
	Outside City	\$54.00	\$54.00	\$0.00
1 1/2" meter	Inside City	\$54.00	\$54.00	\$0.00
	Outside City	\$107.90	\$107.90	\$0.00
2" meter	Inside City	\$86.30	\$86.30	\$0.00
	Outside City	\$172.60	\$172.60	\$0.00
3" meter	Inside City	\$172.60	\$172.60	\$0.00
	Outside City	\$345.10	\$345.10	\$0.00
4" meter	Inside City	\$269.65	\$269.65	\$0.00
	Outside City	\$539.30	\$539.30	\$0.00
6" meter	Inside City	\$539.30	\$539.30	\$0.00
	Outside City	\$1,078.55	\$1,078.55	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
8" meter	Inside City	\$862.70	\$862.70	\$0.00
	Outside City	\$1,723.25	\$1,723.25	\$0.00
10" meter	Inside City	\$1,348.25	\$1,348.25	\$0.00
	Outside City	\$2,696.40	\$2,696.40	\$0.00
12" meter	Inside City	\$2,323.00	\$2,323.00	\$0.00
	Outside City	\$4,639.15	\$4,639.15	\$0.00
<i>Availability charges for customers with compound meters will be based on the larger meter size. Fire protection (sprinkler connection) charges will be customer charge plus 10% of the appropriate availability charge, based on connection size.</i>				
Volume charges	Per 1,000 gallons			
Residential	Inside City (0 - 5,000 gal)	\$3.20	\$3.20	\$0.00
	Outside City (0 - 5,000 gal)	\$6.39	\$6.39	\$0.00
	Inside City (5,001 - 12,000 gal)	\$3.49	\$3.49	\$0.00
	Outside City (5,001 - 12,000 gal)	\$7.00	\$7.00	\$0.00
	Inside City (over 12,000 gal)	\$4.11	\$4.11	\$0.00
	Outside City (over 12,000 gal)	\$8.20	\$8.20	\$0.00
Non-residential	Inside City	\$3.49	\$3.49	\$0.00
	Outside City	\$7.00	\$7.00	\$0.00
Irrigation	Inside City (0 - 12,000 gal)	\$3.49	\$3.49	\$0.00
	Outside City (0 - 12,000 gal)	\$7.00	\$7.00	\$0.00
	Inside City (over 12,000 gal)	\$4.11	\$4.11	\$0.00
	Outside City (over 12,000 gal)	\$8.20	\$8.20	\$0.00
Municipal wholesale		\$3.34	\$3.34	\$0.00
Special Irrigation Rate	Inside City	\$0.95	\$0.95	\$0.00
Raw water	Volume charge per 1,000 gallons	\$0.43	\$0.43	\$0.00
Sewer rates				
Customer charge		\$3.59	\$3.59	\$0.00
Availability charge				
3/4" meter	Inside City	\$15.55	\$15.55	\$0.00
	Outside City	\$27.15	\$27.15	\$0.00
1" meter	Inside City	\$39.00	\$39.00	\$0.00
	Outside City	\$67.60	\$67.60	\$0.00
1 1/2" meter	Inside City	\$77.60	\$77.60	\$0.00
	Outside City	\$135.10	\$135.10	\$0.00
2" meter	Inside City	\$124.30	\$124.30	\$0.00
	Outside City	\$216.10	\$216.10	\$0.00
3" meter	Inside City	\$248.30	\$248.30	\$0.00
	Outside City	\$432.20	\$432.20	\$0.00
4" meter	Inside City	\$388.30	\$388.30	\$0.00
	Outside City	\$675.50	\$675.50	\$0.00
6" meter	Inside City	\$776.40	\$776.40	\$0.00
	Outside City	\$1,350.90	\$1,350.90	\$0.00
8" meter	Inside City	\$1,241.75	\$1,241.75	\$0.00
	Outside City	\$2,160.60	\$2,160.60	\$0.00
10" meter	Inside City	\$1,941.15	\$1,941.15	\$0.00
	Outside City	\$3,377.40	\$3,377.40	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes		FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change	
12" meter	Inside City	\$3,342.25	\$3,342.25	\$0.00	
	Outside City	\$5,835.65	\$5,835.65	\$0.00	
<i>Availability charges for customers with compound meters will be based on the larger meter size. Fire protection (sprinkler connection) charges will be customer charge plus 10% of the appropriate availability charge, based on connection size.</i>					
Volume charges	Per 1,000 gallons				
Residential	Inside City	\$4.61	\$4.61	\$0.00	
	Outside City	\$8.00	\$8.00	\$0.00	
Non-residential	Inside City	\$4.61	\$4.61	\$0.00	
	Outside City	\$8.00	\$8.00	\$0.00	
Municipal wholesale		\$4.61	\$4.61	\$0.00	
Unmetered sewer customers (based on 6,000 gallons usage)	Inside City	\$46.80	\$46.80	\$0.00	
	Outside City	\$78.74	\$78.74	\$0.00	
Wastewater treatment surcharges					
High strength BOD, greater than 275 mg/l	Per lb	\$0.2140	\$0.2140	\$0.0000	
High strength TSS, greater than 250 mg/l	Per lb	\$0.0891	\$0.1332	\$0.0441	
High strength TKN, greater than 35 mg/l	Per lb	\$0.8728	\$1.2626	\$0.3898	
High strength TP, greater than 8 mg/l	Per lb	\$2.6947	\$4.5423	\$1.8476	
Other Fees and Charges					
Significant industrial user permit fee	Initial issuance	\$1,000.00	\$1,000.00	\$0.00	
	Annual maintenance	\$250.00	\$250.00	\$0.00	
	Reopening fee	\$500.00	\$500.00	\$0.00	
General user permit fees	Initial issuance	\$250.00	\$250.00	\$0.00	
	Annual maintenance	\$100.00	\$100.00	\$0.00	
Pretreatment monitoring fees	Composite sampling event	\$300.00	\$300.00	\$0.00	
	Grab sampling event	\$150.00	\$150.00	\$0.00	
Acute toxicity screening		Cost + 20%	Cost + 20%	N/A	
Chronic toxicity screening		Cost + 20%	Cost + 20%	N/A	
OCPSF analysis		\$300.00	\$300.00	\$0.00	
TTO with pesticides analysis		\$400.00	\$400.00	\$0.00	
TTO without pesticides analysis		\$300.00	\$300.00	\$0.00	
Centralized waste stream analysis		\$150.00	\$150.00	\$0.00	
System Development Fees, Assessment Rates and Tap Fees					
Water Fees					
Water Mult. Meter Size					
1	3/4"	System development fee	\$2,120.00	\$2,120.00	\$0.00
		Tap fee	\$1,958.00	\$2,243.00	\$285.00
2.5	1"	System development fee	\$5,300.00	\$5,300.00	\$0.00
		Tap fee	\$2,220.00	\$2,605.00	\$385.00
5	1 1/2"	System development fee	\$10,600.00	\$10,600.00	\$0.00
		Tap fee	\$4,028.00	\$4,328.00	\$300.00
8	2"	System development fee	\$16,960.00	\$16,960.00	\$0.00
		Tap fee	\$4,788.00	\$5,463.00	\$675.00
16	3"	System development fee	\$33,920.00	\$33,920.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
25	4"	System development fee	\$53,000.00	\$53,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6"	System development fee	\$106,000.00	\$106,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8"	System development fee	\$169,600.00	\$169,600.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10"	System development fee	\$243,800.00	\$243,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12"	System development fee	\$455,800.00	\$455,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
-	Fire meters of any size	System development fee	\$0.00	\$0.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval. (Meter placement fees will apply.)

2. System expansion fee for compound meter shall be based upon largest meter size.

Secondary Irrigation Sprinkler Meter Fees (set off an existing service line)

3/4" meter			\$564.00	\$713.00	\$149.00
1" meter			\$839.00	\$1,060.00	\$221.00
1 1/2" meter			\$2,282.00	\$2,510.00	\$228.00
2" meter			\$2,790.00	\$3,435.00	\$645.00

Sewer Fees

Sewer Mult. Meter Size (Water & Sewer)

1	3/4" & 4"	System development fee	\$1,380.00	\$1,380.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
2.5	1" & 4"	System development fee	\$3,450.00	\$3,450.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
5	1 1/2" & 6"	System development fee	\$6,900.00	\$6,900.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$11,040.00	\$11,040.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$22,080.00	\$22,080.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$34,500.00	\$34,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$69,000.00	\$69,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$110,400.00	\$110,400.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$158,700.00	\$158,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$296,700.00	\$296,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.

2. Tap larger than 8" is required.

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Sewer Fees - Southeast Service Area					
Sewer Mult. Meter Size (Water & Sewer)					
1	3/4" & 4"	System development fee	\$4,980.00	\$4,980.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
2.5	1" & 4"	System development fee	\$12,450.00	\$12,450.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
5	1 1/2" & 6"	System development fee	\$24,900.00	\$24,900.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$39,840.00	\$39,840.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$79,680.00	\$79,680.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$124,500.00	\$124,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$249,000.00	\$249,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$398,400.00	\$398,400.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$572,700.00	\$572,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$1,070,700.00	\$1,070,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.

2. Tap larger than 8" is required.

Sewer Fees - Southwest Service Area

Sewer Mult. Meter Size (Water & Sewer)

1	3/4" & 4"	System development fee	\$2,410.00	\$2,410.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
2.5	1" & 4"	System development fee	\$6,025.00	\$6,025.00	\$0.00
		Tap fee	\$1,867.00	\$2,260.00	\$393.00
5	1 1/2" & 6"	System development fee	\$12,050.00	\$12,050.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$19,280.00	\$19,280.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$38,560.00	\$38,560.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$60,250.00	\$60,250.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$120,500.00	\$120,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$192,800.00	\$192,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$277,150.00	\$277,150.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$518,150.00	\$518,150.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.

2. Tap larger than 8" is required.

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Public Works			
Solid Waste			
Residential collection fee	\$11.00	\$11.00	\$0.00
Residential collection - additional cart fee	\$6.50	\$6.50	\$0.00
Electronics curbside collection	\$25.00	\$25.00	\$0.00
Appliances/white goods collection	\$25.00	\$25.00	\$0.00
Tires (per tire)	\$8.00	\$8.00	\$0.00
	\$5.00	\$5.00	\$0.00
Excess household trash	\$15.00	\$15.00	\$0.00
	\$25.00	\$25.00	\$0.00
Cart lease	\$50.00	\$60.00	\$10.00
	\$50.00	\$60.00	\$10.00
Yard waste	\$25.00	\$25.00	\$0.00
	\$50.00	\$50.00	\$0.00
	\$75.00	\$75.00	\$0.00
Leaf collection after leaf season	\$25.00	\$25.00	\$0.00
Residential business	\$30.50	\$30.50	\$0.00
	\$10.00	\$10.00	\$0.00
Outside City limits rate ^a	\$17.50	\$22.00	\$4.50
	\$10.00	\$11.00	\$1.00
Downtown	\$20.00	\$20.00	\$0.00
	\$25.00	\$25.00	\$0.00
	\$50.00	\$50.00	\$0.00
a. Effective July 1, 2023, no new locations outside City limits will be eligible for this service.			
Stormwater			
Residential stormwater fee	\$5.00	\$5.00	\$0.00
Non-residential stormwater fee	\$5.00	\$5.00	\$0.00
Stormwater assignment application fee	\$25.00	\$25.00	\$0.00
Public Works - Transportation Services			
Airport hanger rentals			
Small T-hangar	\$200.00	\$220.00	\$20.00
Large T-hangar	\$230.00	\$253.00	\$23.00
Small corporate	\$575.00	\$633.00	\$58.00
Large corporate	\$660.00	\$726.00	\$66.00
Small office	\$33.00	\$36.00	\$3.00
Large office	\$50.00	\$55.00	\$5.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Adopted Fee	Change
Transit			
Single full ride fare	\$1.25	\$1.25	\$0.00
10 Ride full fare ticket	\$12.00	\$12.00	\$0.00
Single reduced ride fare	\$0.60	\$0.60	\$0.00
10 Ride reduced fare ticket	\$6.00	\$6.00	\$0.00
Single ride ADA van	\$2.50	\$2.50	\$0.00
10 Ride ADA van ticket	\$25.00	\$25.00	\$0.00
Sunway Charter/Greyhound connector	\$7.00	\$7.00	\$0.00
CATS 85X 10 ride ticket	\$44.00	\$44.00	\$0.00

Schiele Museum

General Admission

Adults (18+)		\$7.00	\$7.00	\$0.00
Youth (4-17)		\$6.00	\$6.00	\$0.00
Seniors (65+)		\$6.00	\$6.00	\$0.00
Children (3 & younger)		Free	Free	N/A
Museum members		Free	Free	N/A

Discounts*

City of Gastonia residents		\$2 off	\$2 off	N/A
Students (18+)	With ID	\$1 off	\$1 off	N/A
AAA	With ID	\$1 off	\$1 off	N/A
Veterans	With ID	\$1 off	\$1 off	N/A
Active military	With ID	Free	Free	N/A

* Only one type of discount per transaction. Discounts apply to general admission. Special event days and planetarium are excluded from discounts.

Planetarium and science theater admission

Adults (18+)		\$5.00	\$5.00	\$0.00
Youth (4-17)		\$5.00	\$5.00	\$0.00
Children (3 & younger)		Free	Free	N/A
Museum members		\$5.00	\$5.00	\$0.00

School visits*

Admissions	Students and parents	\$2.00	\$2.00	\$0.00
	Teacher/staff	Free	Free	N/A
Educational programs	Students and parents	\$3.00	\$3.00	\$0.00
	Teacher/staff	Free	Free	N/A

* Pricing reflects advance reservation for a minimum group of 15 students

Membership*

Individual		\$60.00	\$60.00	\$0.00
Family		\$85.00	\$85.00	\$0.00
Premium Family		\$135.00	\$135.00	\$0.00
Patron		\$300.00	\$300.00	\$0.00
Premium Patron		\$350.00	\$350.00	\$0.00
Schiele Society Bronze Level		\$600.00	\$600.00	\$0.00
Guardian Gold Level		\$2,500.00	\$2,500.00	\$0.00
Guardian Platinum Level		\$5,000.00	\$5,000.00	\$0.00

* Includes unlimited general admission for one year. For additional information, see the Schiele Museum's website.



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