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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 **939**. 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 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



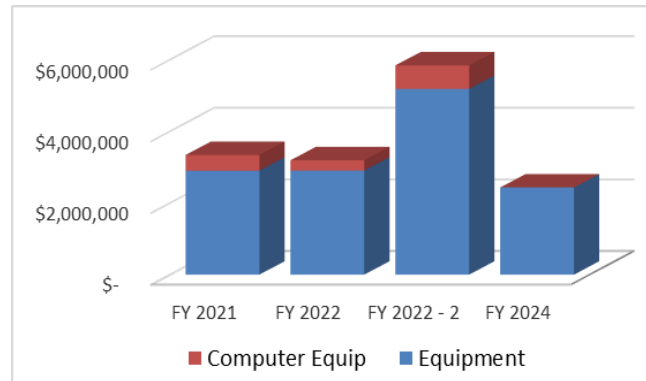
The City of Gastonia is responsible for approximately 454 miles of paved streets (354 miles of local streets) along with sidewalks and traffic control systems, 693 miles of water lines, 654 miles of sewer lines, and 513 miles of electrical distribution lines. Our municipal facilities are spread from 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

Budget Highlights



CITY-WIDE

- \$0.05 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 improvement 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
- Elimination of in lieu of business privilege fees

ELECTRIC FUND (331)

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

Budget Highlights



TRANSIT FUND (332)

- Overall budget increase totaling \$3,536,891 from prior year adopted 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 American Rescue Plan Act (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 FEMA 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)

- Relocation of the clinic to the Old Train Depot building
- 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

TECHNOLOGY INTERNAL SERVICES FUND (881)

- Continued Time Division Multiple Access (TDMA) upgrades for Public Safety 800 MHz radio system

\$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

Property
Taxes



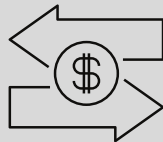
59.1%
\$51.2M

Sales
Taxes



21.9%
\$19.0M

State
Transfers



6.8%
\$5.9M

Fees



5.9%
\$5.1M

Other Revenues
Transfers from
Other Funds



3.9%
\$3.3M



2.4%
\$2.1M

Where does the money go?

Projected amounts

Public
Safety



49.8%
\$43.1M

General
Government



18.9%
\$16.3M

Cultural/
Recreation



11.4%
\$9.9M

Transfers to
Other Funds



9.1%

\$7.9M

Debt
Service



6.1%

\$5.3M

Public
Works



4.7%

\$4.1M

Transfers >\$1M include:
\$3.3M to Solid Waste, \$2.0M to FUSE,
20 \$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

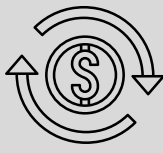
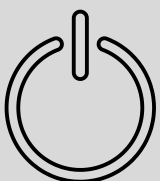
Personnel

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 Fund²¹

City of Gastonia, North Carolina

PROPOSED 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	\$ 16,112,375
Public Safety	43,094,644
Cultural/Recreation	9,819,154
Public Works	4,266,213
Debt Service	5,383,403
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	\$	48,601,000
Payments in Lieu of Taxes		2,521,121
Other Taxes and Licenses		97,000
Interest		900,000
Auto Tag Fee		1,880,300
Utilities Franchise Tax		5,304,000
Beer and Wine Tax		326,000
Sales Tax		19,000,000
ABC Revenue		600,000
Reimbursement for Services		257,593
Federal, State and Local Grants and Reimbursements		990,737
Fees and Permits		3,018,580
Miscellaneous Revenue		1,056,105
Transfer from Other Funds		2,052,494
TOTAL GENERAL FUND	\$	86,604,930

WATER AND SEWER FUND

Water and Sewer Sales	\$	46,756,850
Other Charges		1,551,570
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

Interest	\$	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

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

ELECTRIC FUND

Electric Sales	\$	80,039,400
Other Charges		2,329,500
TOTAL ELECTRIC FUND	\$	82,368,900

ELECTRIC RENEWAL & REPLACEMENT FUND

Interest		150,000
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	\$	150,000

TRANSIT SYSTEM FUND

User Charges	\$	100,000
Federal and State Grants		2,457,606
Other Fees		17,000
Transfer from General Fund		1,347,346
Fund Balance Appropriated		300,000
TOTAL TRANSIT SYSTEM FUND	\$	4,221,952

City of Gastonia, North Carolina

SOLID WASTE FUND	
Commercial Collection/Disposal/Recycling Fees	\$ 4,017,500
Interest	25,000
Miscellaneous Revenue	3,800
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
Interest	20,000
Other Fees	24,075
TOTAL STORMWATER UTILITY FUND	\$ 4,414,595
FUSE FACILITY OPERATIONS FUND	
Lease Revenue	\$ 35,808
Miscellaneous Revenue	190,000
Transfer from General Fund	2,033,445
TOTAL FUSE FACILITY OPERATIONS FUND	\$ 2,259,253
CONFERENCE CENTER OPERATIONS FUND	
Other Fees	\$ 743,581
Transfer from Municipal Service District	40,000
Fund Balance Appropriated	52,494
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 836,075
TECHNOLOGY SUPPORT FUND	
Fund Balance Appropriated	\$ 22,333
Other Fees	14,400
Interest	2,500
TOTAL TECHNOLOGY SUPPORT FUND	\$ 39,233
POWELL BILL FUND	
Funding for Roads	\$ 2,510,000
Reimbursement for Services	1,500
Interest	80,000
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
Interest	6,000
Other Revenues	2,880
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 be increased 4.0%, going from \$1,585.78 per month to \$1,649.21 for the Mayor and from \$1,364.38 per month to \$1,418.96, 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.

Walker E. Reid, III, Mayor

Suzanne J. Gibbs, City Clerk

City of Gastonia, North Carolina

PROPOSED 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	\$	21,147,667

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	\$	166,667
STREET IMPROVEMENTS		
Transfer from General Fund	\$	30,000
TOTAL STREET IMPROVEMENTS	\$	30,000
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	\$	3,400,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$	3,400,000
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	\$	2,800,000

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	<u>\$ 21,147,667</u>
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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, Mayor

Suzanne J. Gibbs, City Clerk

City of Gastonia, North Carolina

PROPOSED 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	<u>16,529</u>
TOTAL COMMUNITY DEVELOPMENT FUND	\$ 595,706
HOME INVESTMENT TRUST FUND	
Federal Home Program	\$ 830,116
Repayment/Loan - Homeowner	<u>19,400</u>
TOTAL HOME INVESTMENT TRUST FUND	\$ 849,516
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.

Walker E. Reid, III, Mayor

Suzanne J. Gibbs, City Clerk

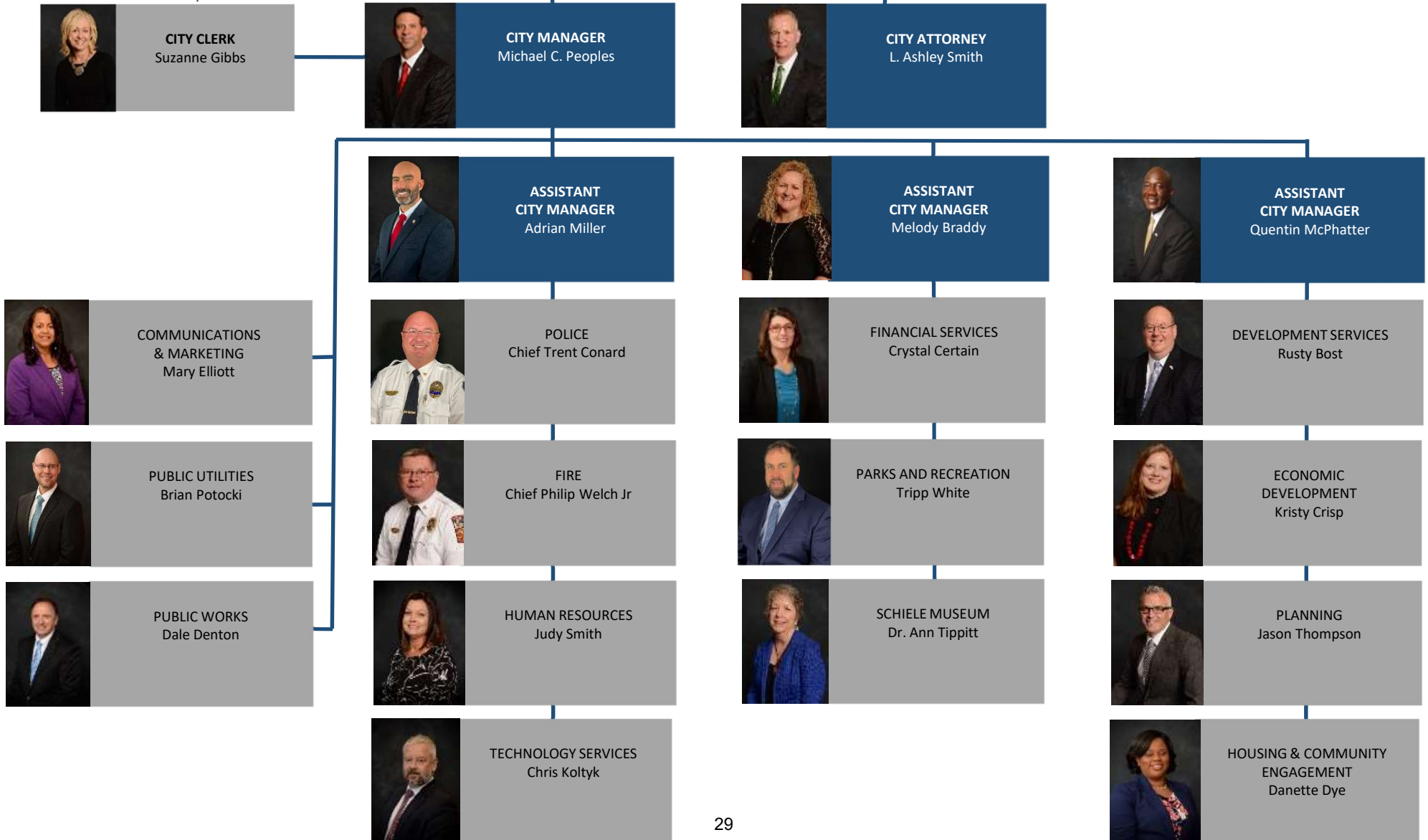
CITIZENS OF GASTONIA

Represented by Mayor & City Council



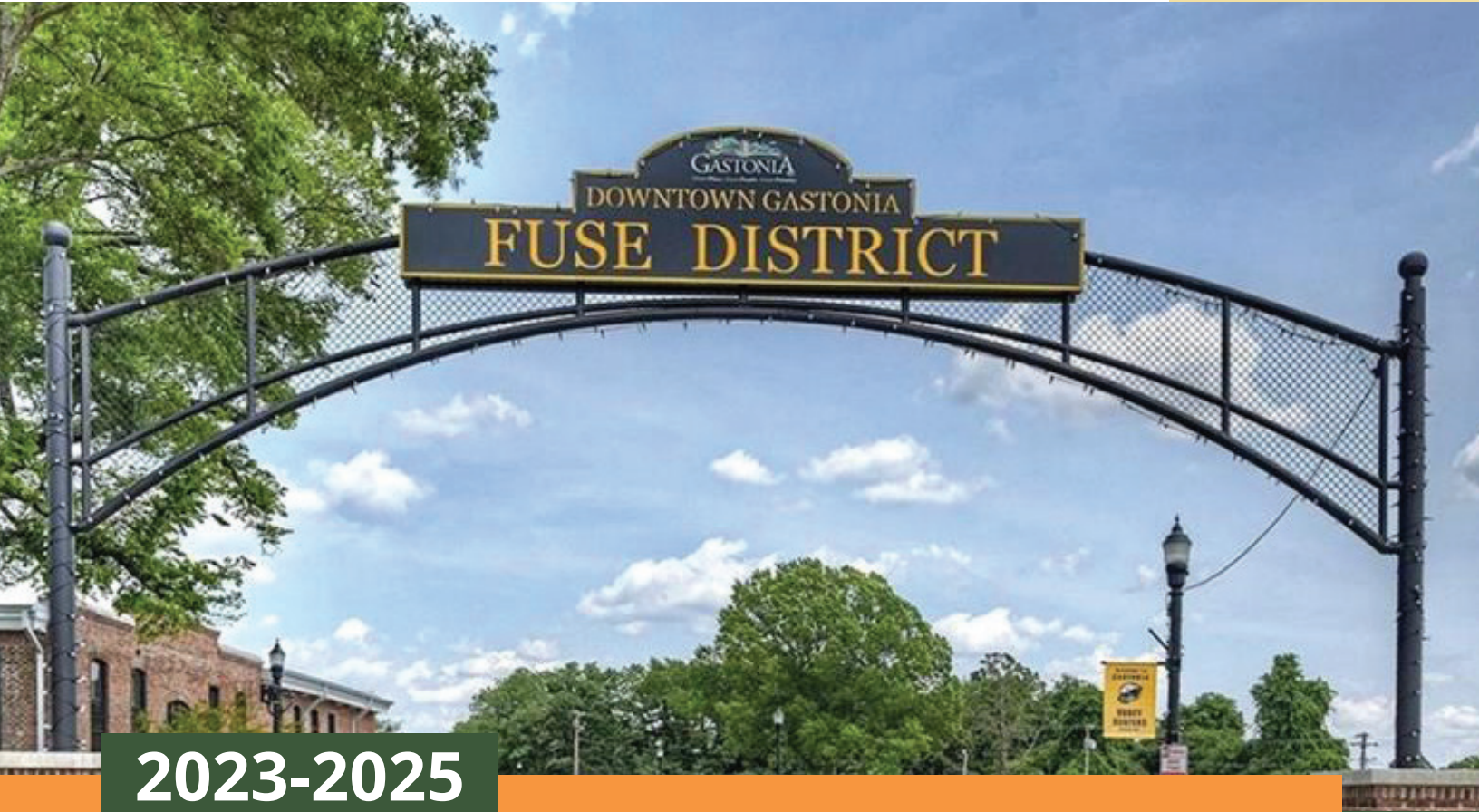
CITY OF GASTONIA ORGANIZATIONAL CHART

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.



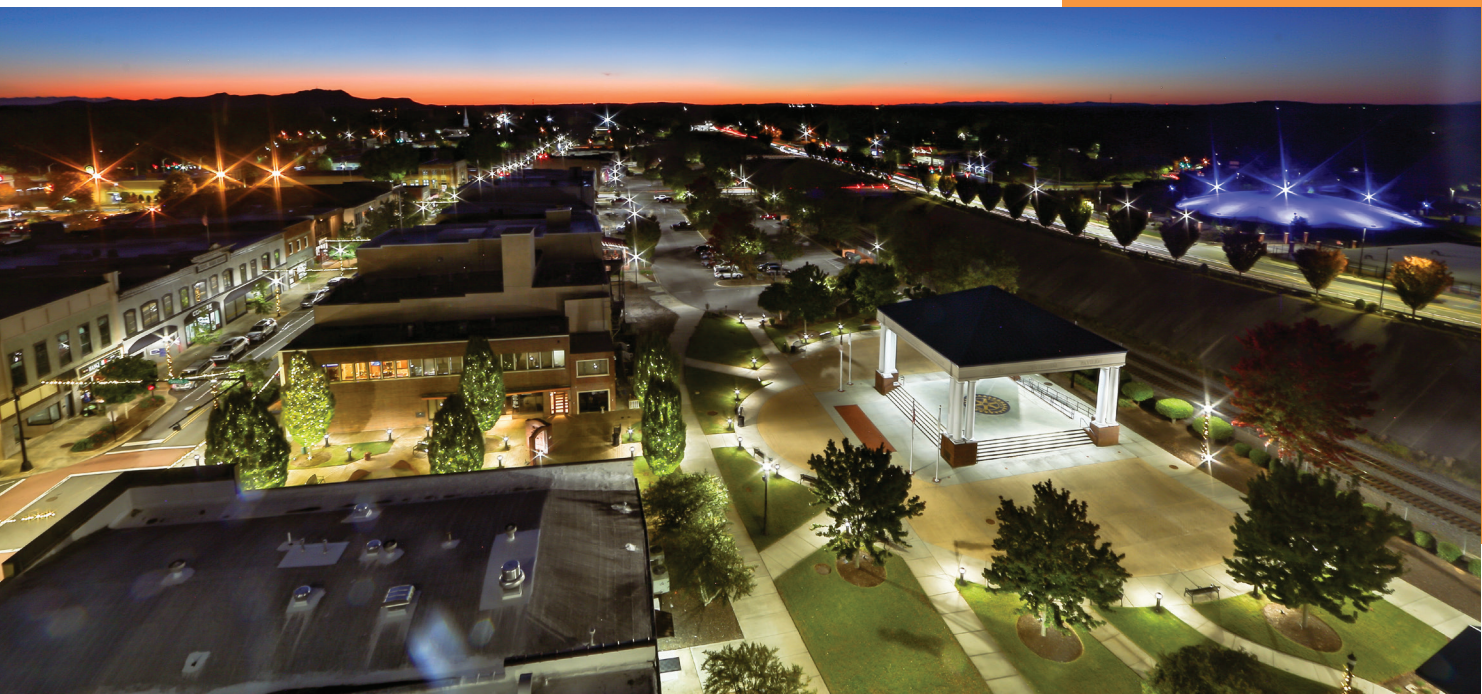


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2023-2025

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.gastonianc.gov



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.

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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.

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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. Purchases for resale – includes the cost to purchase items that are sold to citizens/consumers, such as electric power and recreational items
3. Operational support – includes supplies and services used in daily operations, such as fuel, postage, uniforms, insurance, etc.
4. Transfers out – includes transfers to other funds
5. Equipment/capital outlay – includes costs for land, buildings, utility infrastructure, machinery, equipment and vehicles
6. Debt service – includes payments of interest and principal to debt holders of bonds and loans, along with any bond closing costs
7. Contracted services – includes services performed by persons or firms with specialized skills and knowledge, such as legal, engineering and consulting services

Basis and Presentation of Accounting



8. 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)
9. Equipment lease and utilities – includes expenditures related to leases as utilities, such as external internet and cable services, and utility costs
10. Travel/training – includes costs related to professional development, certifications, changing requirements and work related travel
11. Reimbursements of service – includes expenditures related to the cost allocation plan for internal services provided to other departments

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Total City Budget



Fund	Fund Title	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
110	General Fund	\$75,276,302	\$81,777,982	\$86,604,930	15.05%
111	American Rescue Plan Act	\$594,666	\$14,915,180	\$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	\$1,098,731	\$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	\$419,830	\$0	0.00%
174	State Asset Forfeiture Fund	\$0	\$214,614	\$0	0.00%
176	Local Law Enforcement Block Grant	\$0	\$133,500	\$0	0.00%
244	Airport Capital Projects	\$166,667	\$1,753,701	\$166,667	0.00%
263	Street Improvement Capital Projects	\$30,000	\$49,577,733	\$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	\$49,688,612	\$48,308,420	2.30%
331	Electric Fund	\$78,324,200	\$82,148,762	\$82,368,900	5.16%
332	Transit System Fund	\$685,061	\$4,611,953	\$4,221,952	516.29%
335	Solid Waste Fund	\$6,941,987	\$7,127,383	\$7,300,106	5.16%
336	Stormwater Utility Fund	\$4,204,005	\$4,218,405	\$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	\$6,079,633	\$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	\$38,578,747	\$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	\$0	\$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	\$760,000	\$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	\$10,608,375	\$6,492,133	40.16%
881	Tech Internal Services Fund	\$7,544,044	\$12,005,960	\$8,277,954	9.73%
Grand Total		\$275,561,074	\$457,427,333	\$296,757,253	7.69%

* Internal Service Financial Plans

Total City Budget



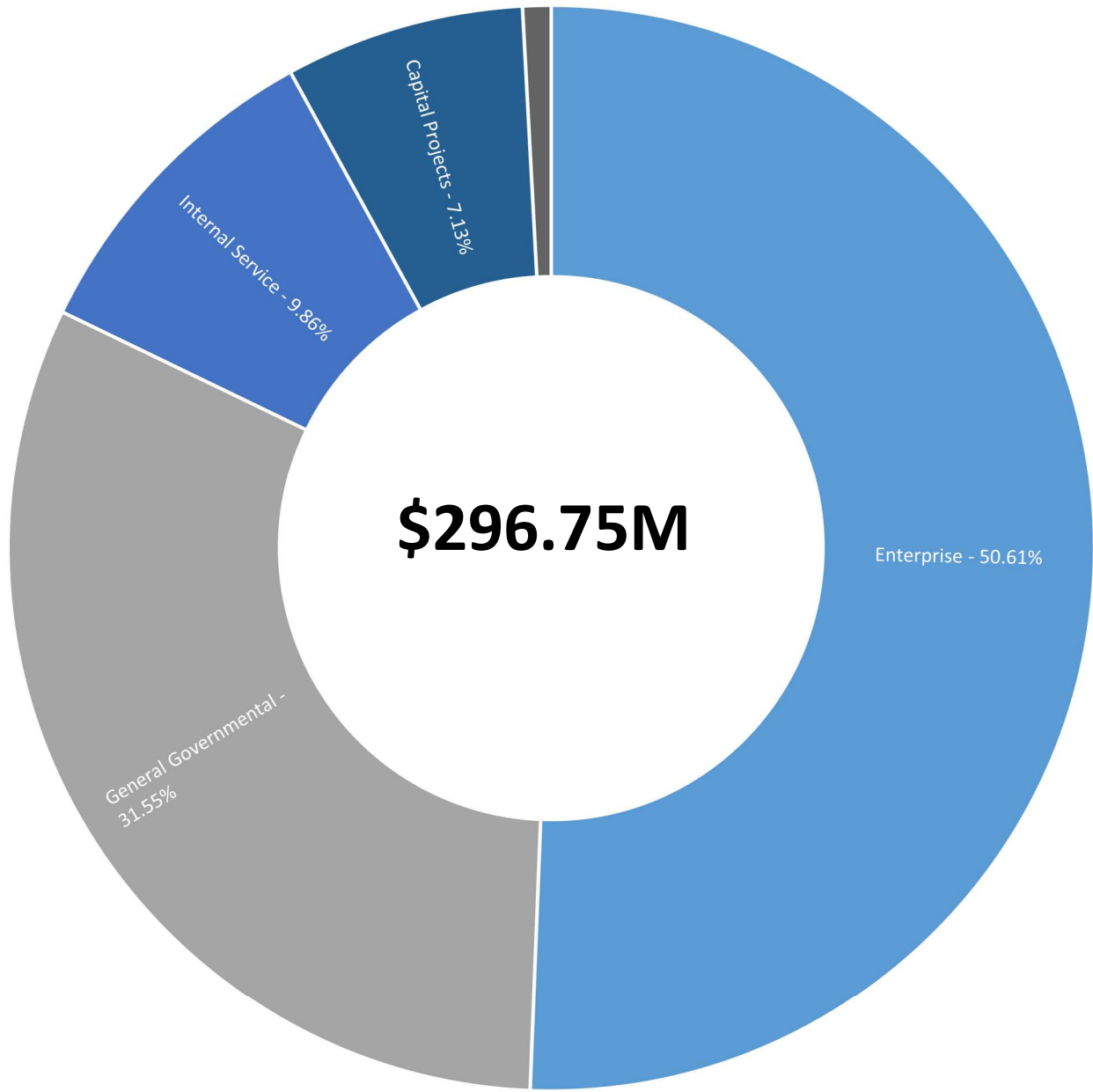
	General Government Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Capital Project Funds
Ad Valorem Taxes	\$51,214,121	\$0	\$236,800	\$0	\$0
Assessments	\$0	\$6,593	\$0	\$0	\$0
Electric Collections	\$0	\$80,039,400	\$0	\$0	\$0
Fees	\$5,194,238	\$2,733,852	\$2,880	\$6,811,883	\$2,800,000
Funding for Roads	\$2,350,000	\$0	\$0	\$0	\$0
Investment Earnings	\$984,500	\$1,304,000	\$6,000	\$357,890	\$0
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	\$470,000
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	\$64,960,721	\$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	\$3,348,743	\$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

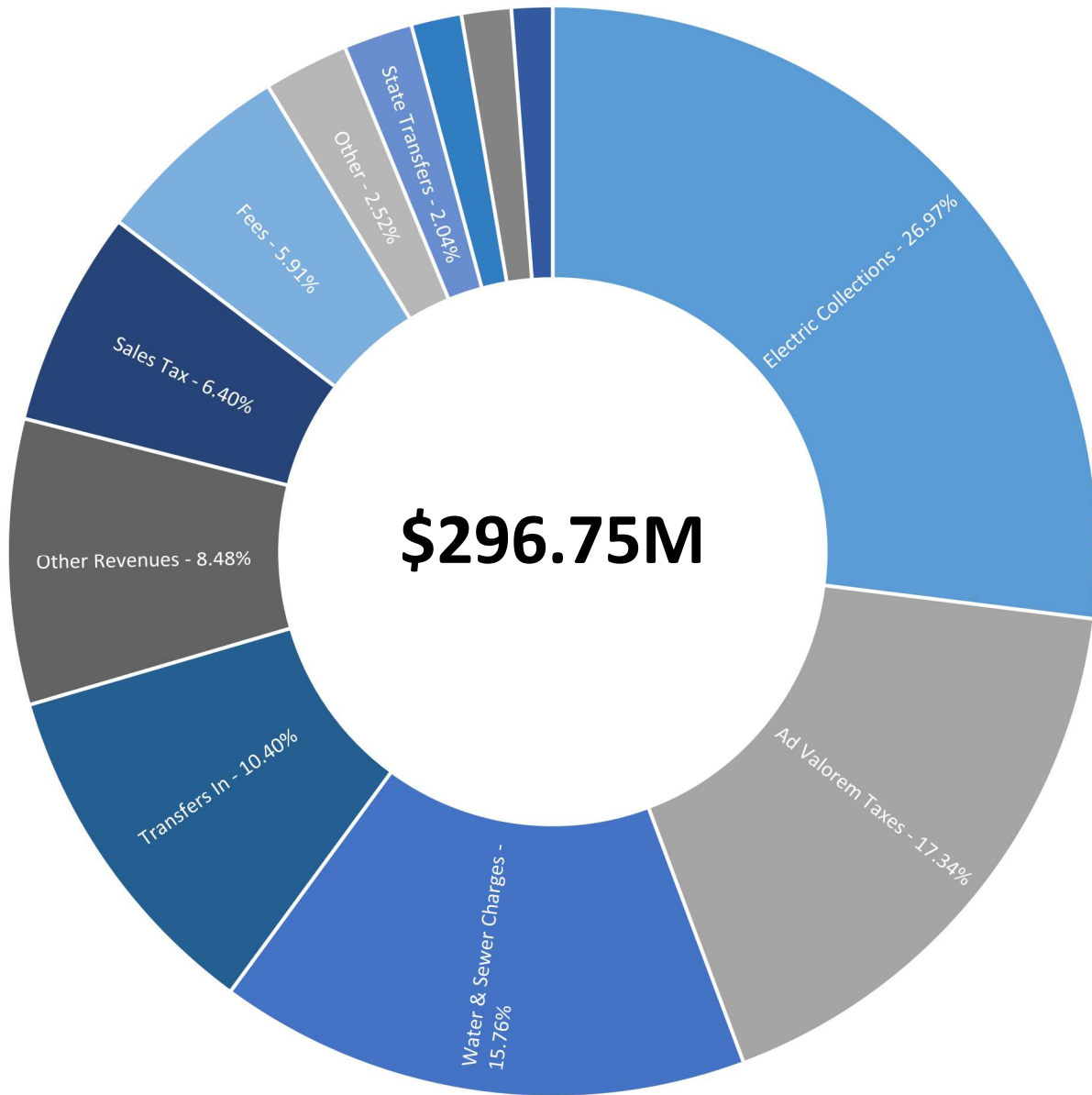


- Enterprise - 50.61%
- General Governmental - 31.55%
- Internal Service - 9.86%
- Capital Projects - 7.13%
- Special Revenue - 0.85%

Total City Budget



REVENUES



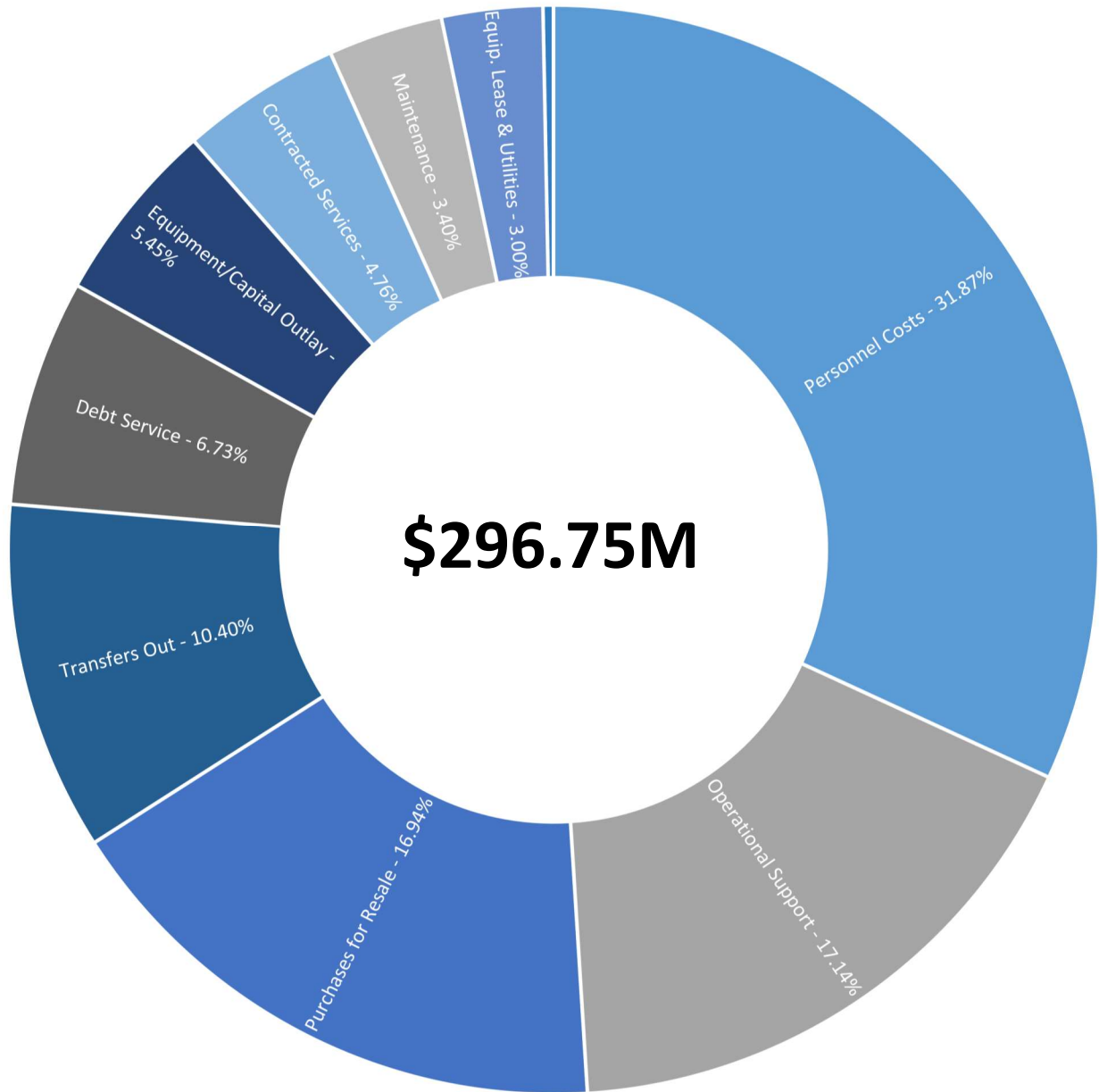
- Electric Collections - 26.97%
- Ad Valorem Taxes - 17.34%
- Water & Sewer Charges - 15.76%
- Transfers In - 10.40%
- Other Revenues - 8.48%
- Sales Tax - 6.40%
- Fees - 5.91%
- Other - 2.52%
- State Transfers - 2.04%
- Operating Grants - 1.49%
- Stormwater Fees - 1.47%
- Solid Waste Charges - 1.22%

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

Total City Budget



EXPENDITURES



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

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. While the program has not yet been finalized, successful completion 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



Other 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
- 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.

In addition, the City maintains frozen positions that are not funded and therefore, do not impact the budget; although, they are authorized positions. Currently, the City has 12 frozen positions, a decrease of one (1) from FY 2022.

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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 activity in the City's code enforcement, development and planning software. The revenues are used to enhance technology.

Building Services (120)

This fund was 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 that these fees collected by the City must be used for the support and activities of building inspections and expenditures are therefore, in this fund also. Effective August 2022, the City entered into an agreement with Gaston County to perform inspections and permitting services, terminating any future activity in this fund.

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.

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.

Governmental Funds



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.

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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

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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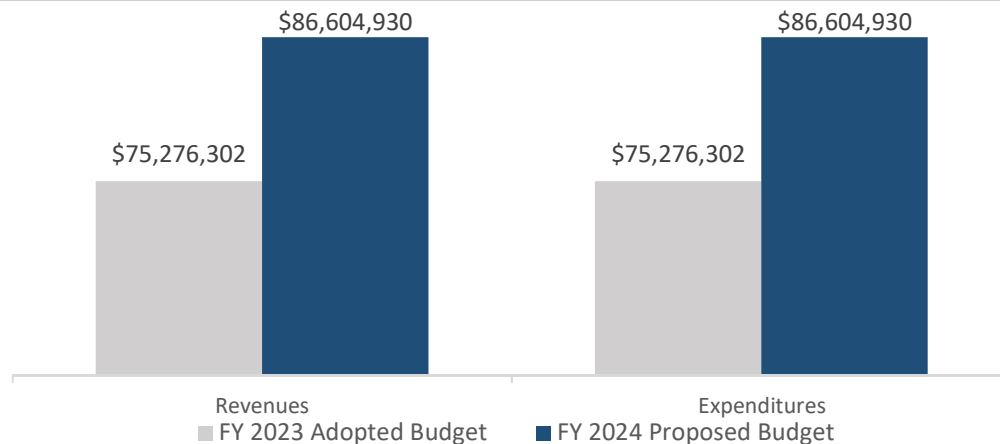
General Fund



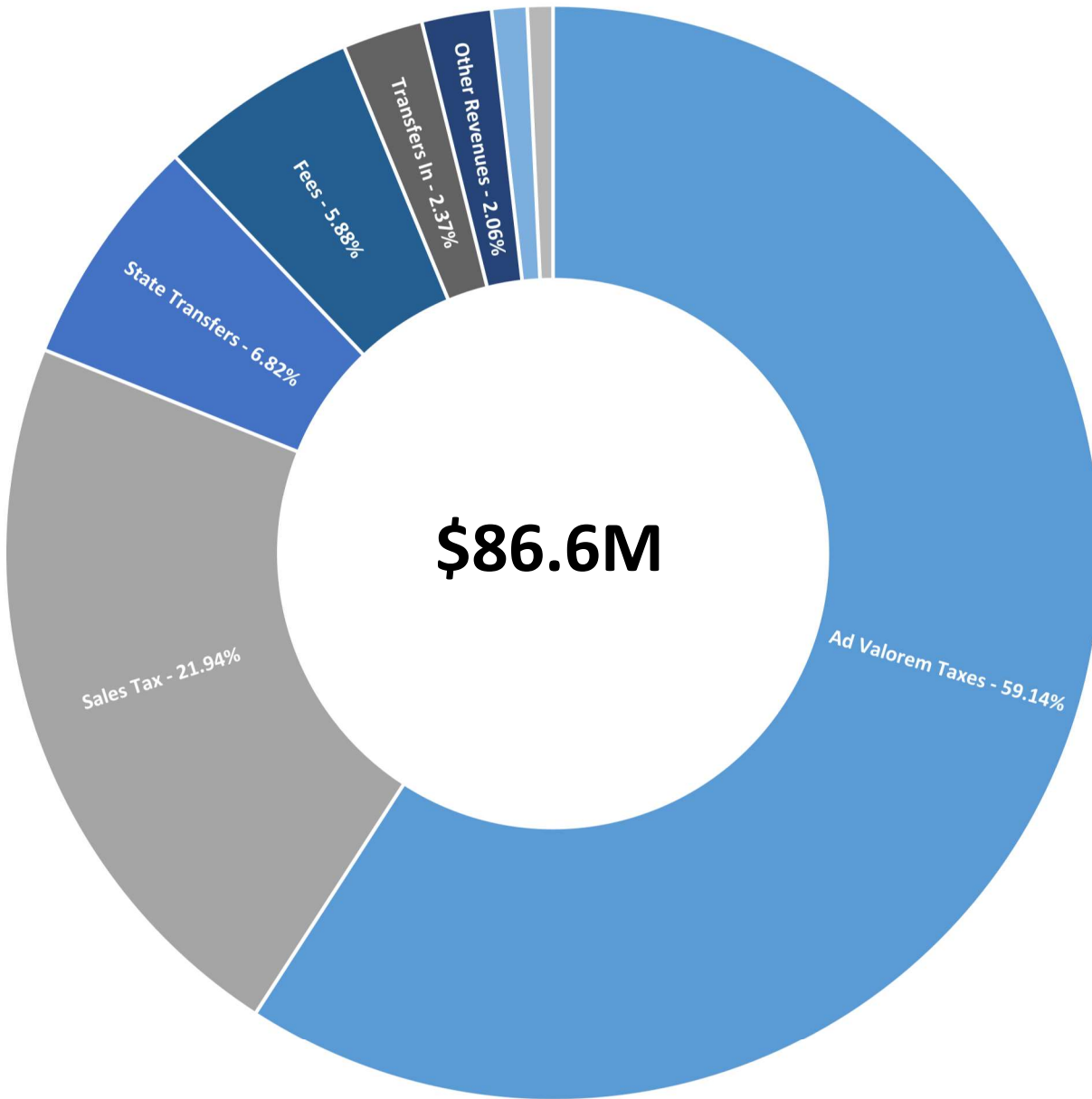
Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$4,620,175	\$5,094,030	10.44%
Investment Earnings	\$73,243	\$11,000	\$611,000	\$902,000	8100.00%
Non-recurring Grants	\$42,124	\$80,750	\$78,475	\$94,528	17.06%
Operating Grants	\$370,613	\$509,658	\$509,658	\$558,901	9.66%
Other Revenues	\$3,657,377	\$1,739,723	\$1,787,446	\$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	\$7,835,582	\$0	-100.00%
Transfers In	\$2,884,612	\$2,500,000	\$2,500,000	\$2,052,494	-17.90%
Total Revenues	\$76,496,684	\$75,276,302	\$81,777,982	\$86,604,930	15.05%

Personnel Costs	\$52,928,534	\$57,770,392	\$58,171,772	\$62,796,183	8.70%
Contracted Services	\$2,241,852	\$2,303,611	\$2,676,163	\$2,811,571	22.05%
Debt Service	\$3,087,039	\$2,430,539	\$2,490,539	\$5,448,003	124.15%
Equipment Lease & Utilities	\$2,796,105	\$3,136,933	\$3,139,027	\$2,681,929	-14.50%
Equipment/Capital Outlay	\$519,653	\$167,000	\$2,096,689	\$101,324	-39.33%
Maintenance	\$2,193,879	\$1,728,701	\$1,948,801	\$2,051,470	18.67%
Operational Support	\$9,491,610	\$9,535,281	\$9,845,996	\$11,952,759	25.35%
Purchases - Resale	\$73,374	\$105,100	\$115,100	\$139,750	32.97%
Travel/Training	\$241,957	\$372,235	\$398,116	\$499,766	34.26%
Reimbursement of Services	(\$9,970,446)	(\$8,773,238)	(\$8,773,238)	(\$9,806,966)	11.78%
Transfers Out	\$10,007,142	\$6,499,748	\$9,669,017	\$7,929,141	21.99%
Total Expenditures	\$73,610,699	\$75,276,302	\$81,777,982	\$86,604,930	15.05%



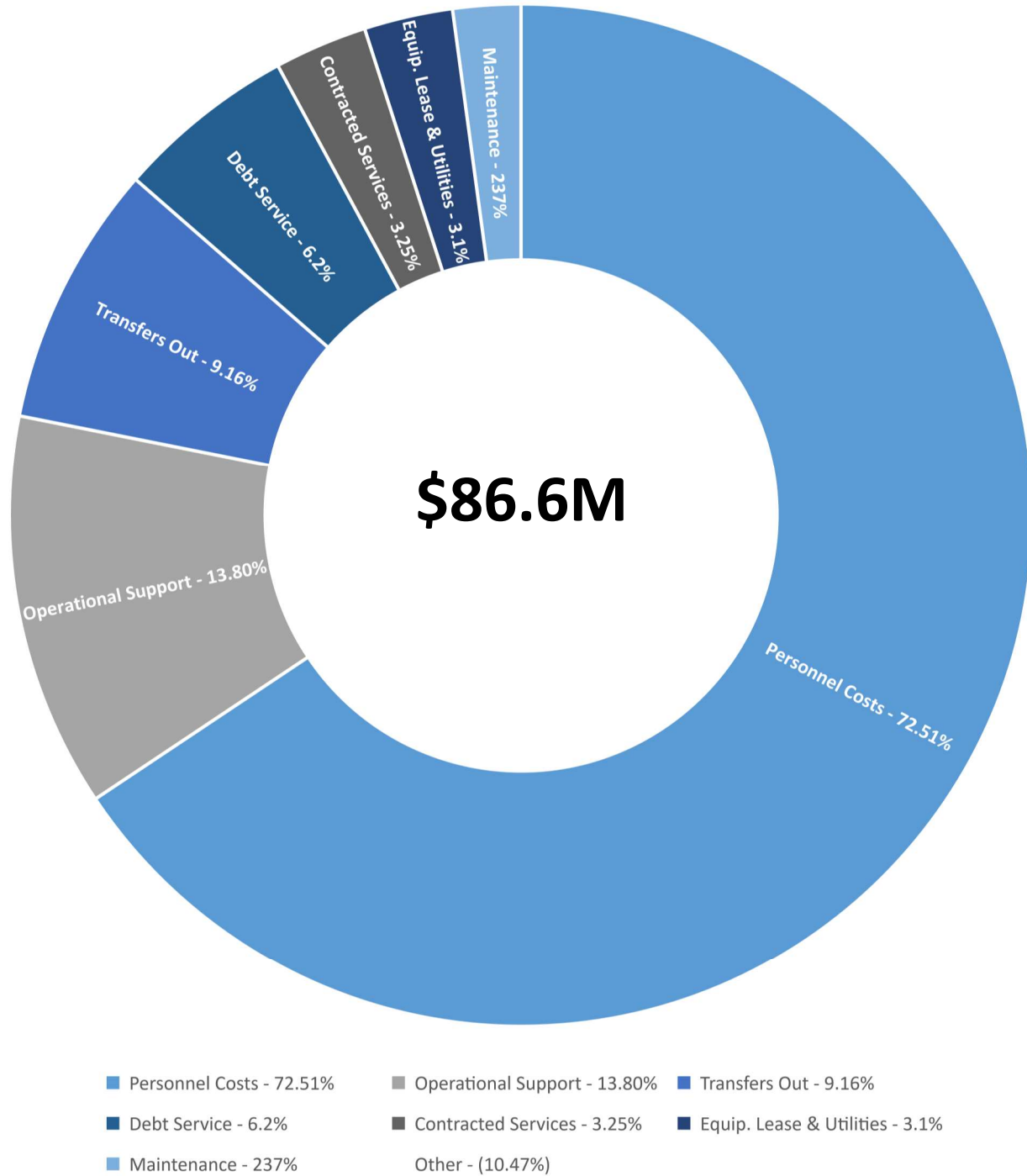
REVENUES



- 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%

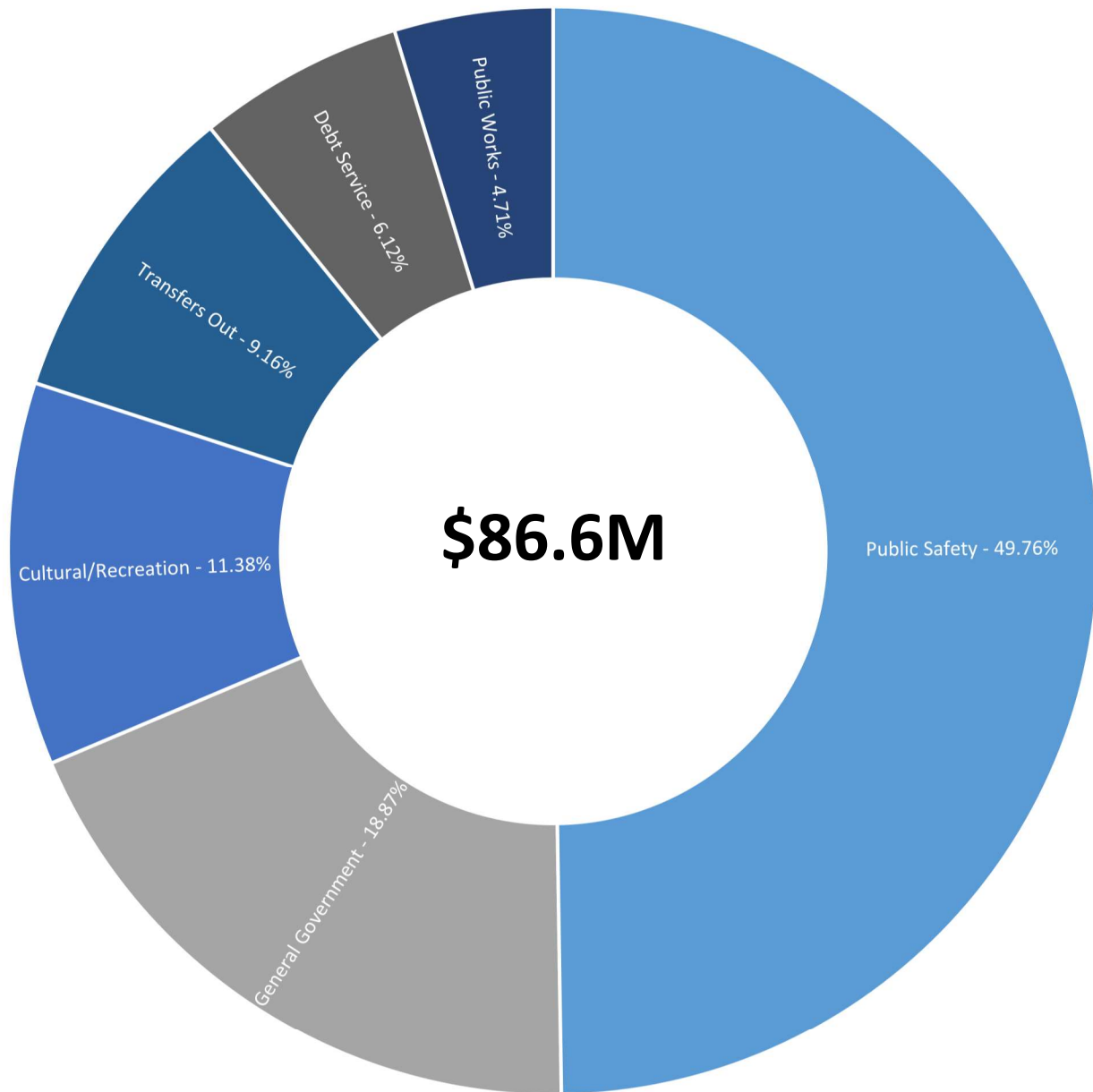
Revenue types totaling less than 1% of total budget have been combined into "Other"

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 - 18.87%
- Cultural/Recreation - 11.38%
- Transfers Out - 9.16%
- Debt Service - 6.12%
- Public Works - 4.71%

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

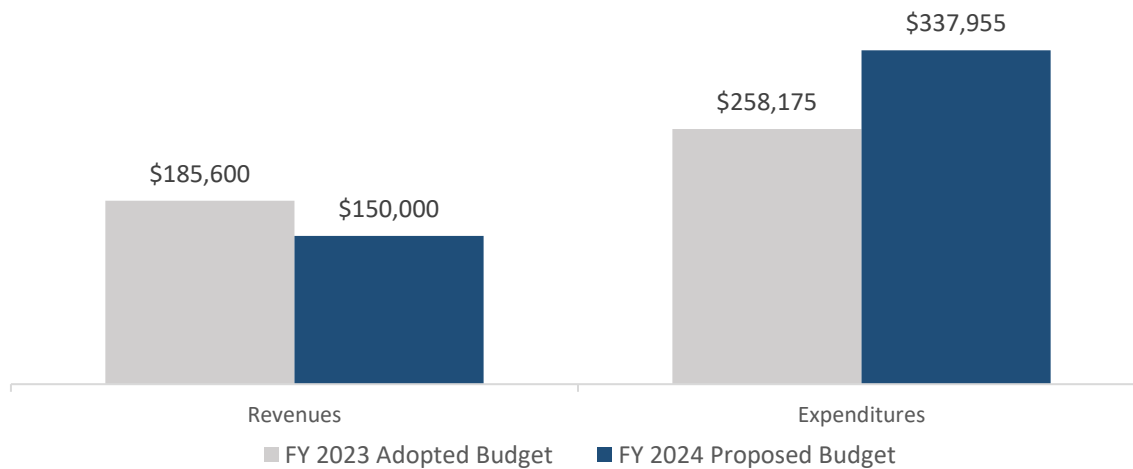
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Mayor & Council



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$167,934	3.98%
Contracted Services	\$57,657	\$67,190	\$72,461	\$70,850	5.45%
Equipment/Capital Outlay	\$0	\$0	\$10,000	\$0	0.00%
Operational Support	\$247,623	\$180,116	\$199,112	\$300,212	66.68%
Maintenance	\$0	\$0	\$1,533	\$0	0.00%
Travel/Training	\$9,250	\$12,500	\$13,500	\$12,500	0.00%
Reimbursement of Services	(\$167,353)	(\$163,131)	(\$163,131)	(\$213,541)	30.90%
Total Expenditures	\$292,943	\$258,175	\$294,975	\$337,955	30.90%



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City Management



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

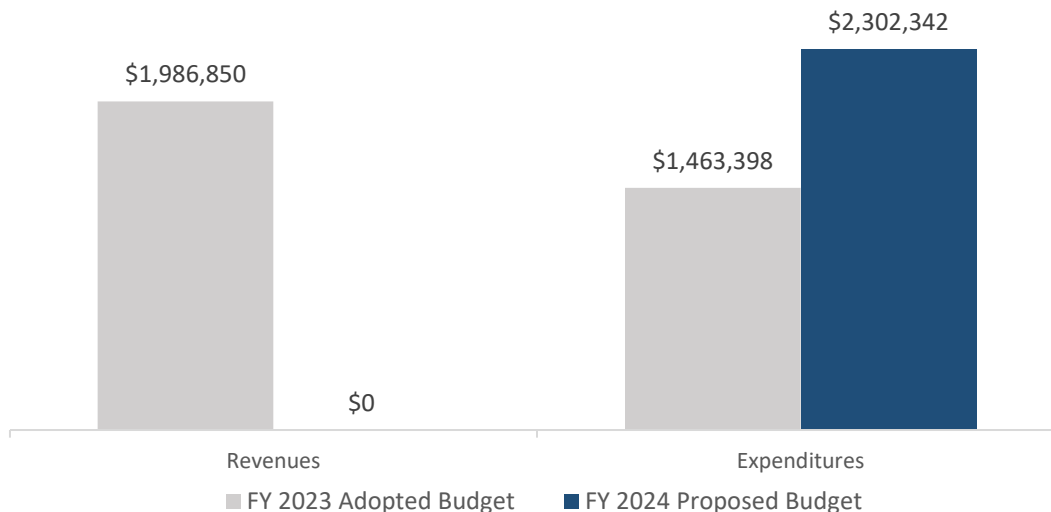
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City Management



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Investment Earnings	\$3,875	\$0	\$0	\$0	0.00%
Other Revenues	\$425,718	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$1,986,850	\$7,835,582	\$0	-100.00%
Total Revenues	\$429,593	\$1,986,850	\$7,835,582	\$0	-100.00%
Personnel Costs	\$1,154,394	\$1,234,743	\$1,261,543	\$1,240,895	0.50%
Contracted Services	\$28	\$4,800	\$5,227	\$4,550	-5.21%
Debt Service	\$40,355	\$0	\$0	\$41,835	100.00%
Equipment Lease & Utilities	\$441,244	\$20,940	\$20,900	\$18,420	-12.03%
Equipment/Capital Outlay	\$10,070	\$0	\$46,500	\$0	0.00%
Maintenance	\$71,067	\$0	\$57,708	\$0	0.00%
Operational Support	\$58,264	\$648,301	\$640,759	\$1,449,806	123.63%
Travel/Training	\$37,776	\$35,895	\$35,895	\$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	\$1,587,251	\$2,302,342	57.33%



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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, 14 City Departments, and over 800 city employees with an eye toward reducing the City's liabilities and damages.

Departmental Divisions and Responsibilities

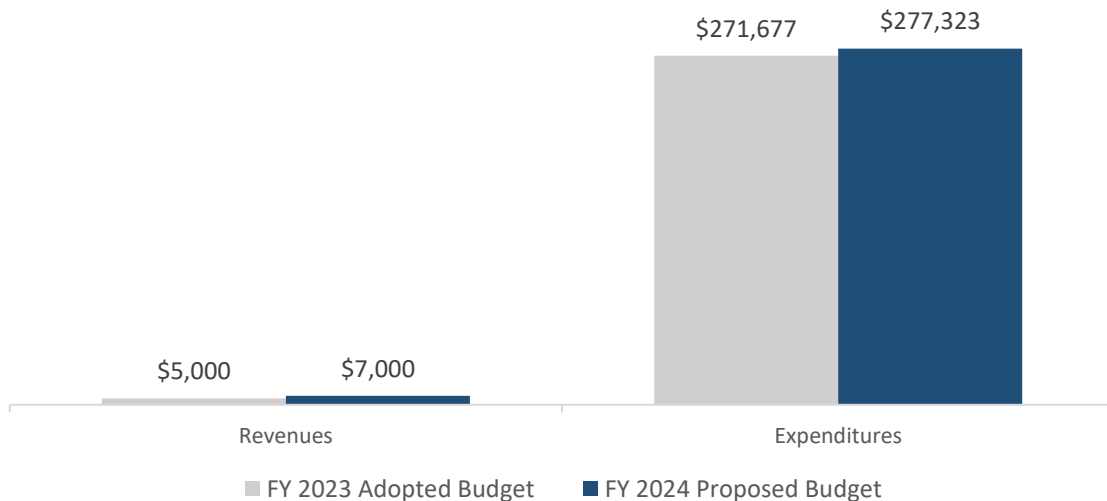
- Advise Policy Makers
 - Provide legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees in their official capacities and provide training in proper legal procedures and changing laws
- Represent the City, its officials and employees in claims lodged 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



Photo of City Hall taken by Tom Hauer

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$539,610	\$552,201	2.33%
Contracted Services	\$6,844	\$10,000	\$10,000	\$9,800	-2.00%
Equipment Lease & Utilities	\$2,789	\$5,430	\$4,884	\$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	\$274,631	\$277,323	2.08%



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Communications & Marketing



Mission Statement

The Communications and Marketing Department creates 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

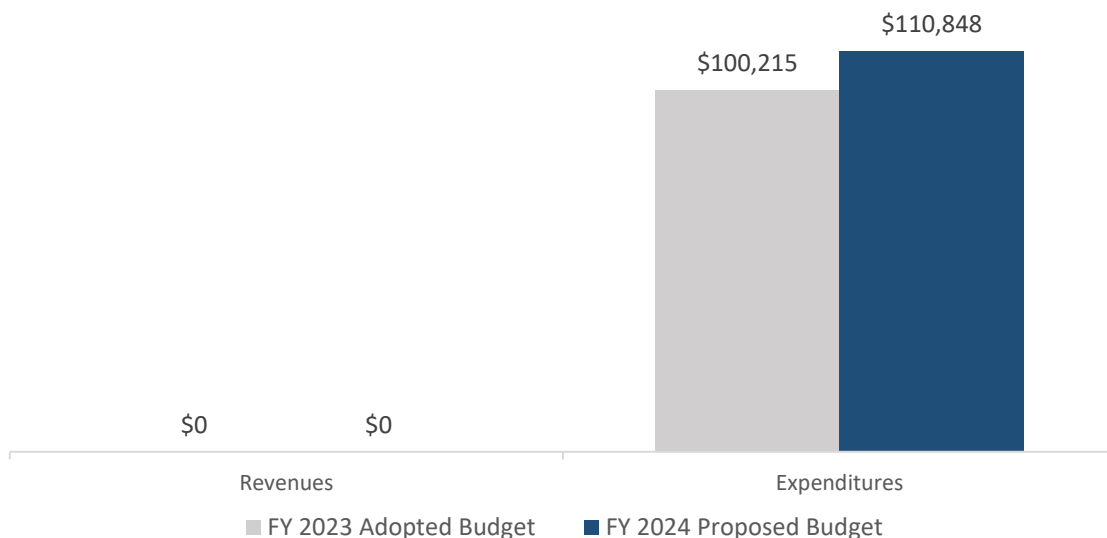
The Communications and Marketing Department offers professional communications and marketing services for the City’s departments for effective internal and external communications. Services include strategic planning, graphic design, media relations, social media, and advertising.

Departmental Divisions and Responsibilities

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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Personnel Costs	\$300,614	\$315,008	\$315,008	\$335,364	6.46%
Contracted Services	\$13,547	\$17,100	\$13,944	\$30,000	75.44%
Equipment Lease & Utilities	\$580	\$1,950	\$1,950	\$700	-64.10%
Operational Support	\$33,742	\$33,411	\$32,747	\$40,840	22.24%
Travel/Training	\$3,408	\$3,700	\$8,520	\$3,650	-1.35%
Reimbursement of Services	(\$269,921)	(\$270,954)	(\$270,954)	(\$299,706)	10.61%
Total Expenditures	\$81,970	\$100,215	\$101,215	\$110,848	10.61%



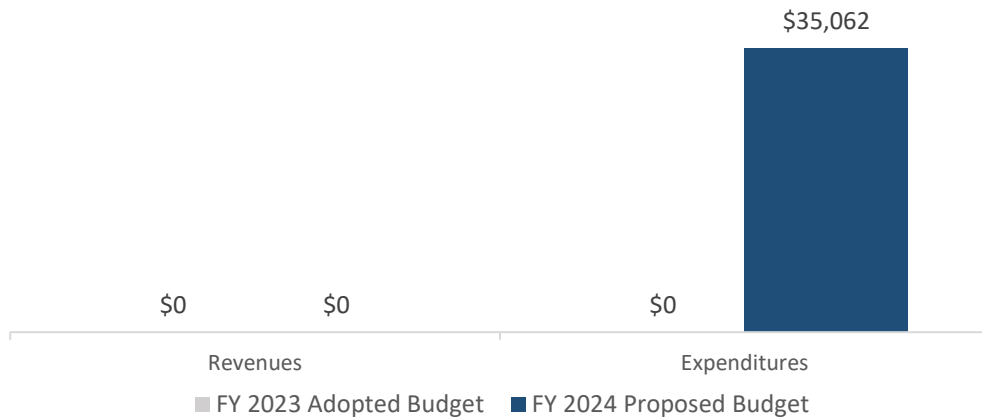
Customer Care Center

Department Summary

The City of Gastonia’s Customer Care Center is newly created division of Technology Services. The intent is to provide a centralized location to focus on all City phone calls. The center is expected to be up and running effective July 1, 2024.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Personnel Costs	\$0	\$0	\$0	\$349,435	100.00%
Travel/Training	\$0	\$0	\$0	\$1,200	100.00%
Reimbursement of Services	\$0	\$0	\$0	(\$315,573)	100.00%
Total Expenditures	\$0	\$0	\$0	\$35,062	100.00%



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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 and construction 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
 - 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 submittal for inclusion in the STIP
 - 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

Development Services

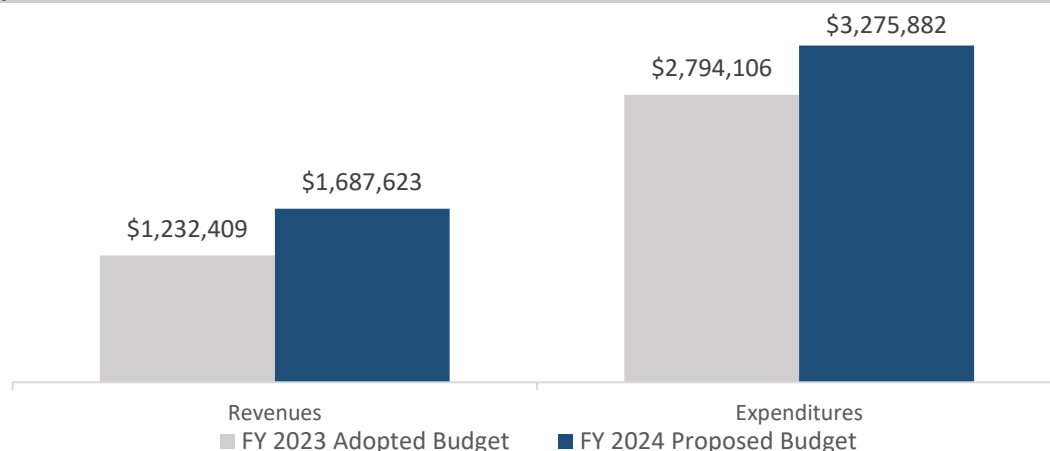
Creek Road) in western Mecklenburg County with crossings of the South Fork and Catawba Rivers.

- 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
 - Provide code enforcement services

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$480,001	\$672,194	40.04%
Total Revenues	\$1,411,112	\$1,232,409	\$1,232,409	\$1,687,623	36.94%

Personnel Costs	\$3,066,194	\$3,289,663	\$3,289,663	\$3,612,379	9.81%
Contracted Services	\$731,865	\$647,000	\$898,073	\$933,570	44.29%
Equipment Lease & Utilities	\$11,289	\$25,828	\$28,103	\$37,995	47.11%
Equipment/Capital Outlay	\$156	\$500	\$500	\$500	0.00%
Maintenance	\$7,053	\$8,250	\$8,250	\$6,526	-20.90%
Operational Support	\$211,100	\$268,949	\$263,049	\$306,728	14.05%
Travel/Training	\$8,638	\$11,575	\$23,475	\$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	\$3,053,454	\$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

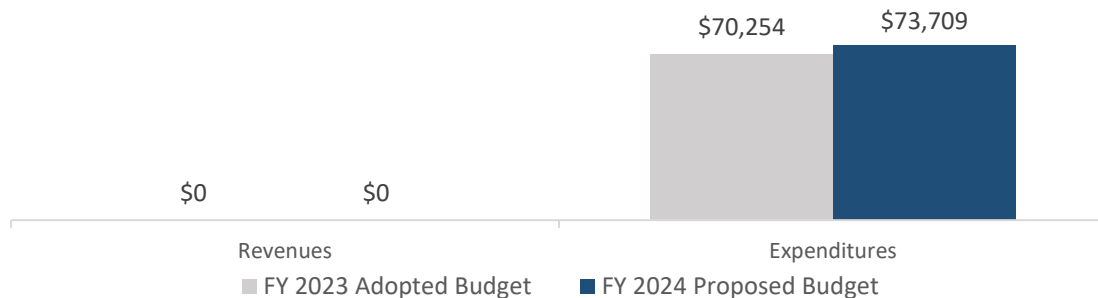
The City of Gastonia’s Diversity, Equity and Inclusion (DEI) Department was created in January 2021 to lead the strategy to build and maintain a more diverse, equitable and inclusive City. The department was developed from efforts that began in 2018, when City management began working with the City Council 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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Personnel Costs	\$134,173	\$140,453	\$140,453	\$146,684	4.44%
Contracted Services	\$19,032	\$45,000	\$43,728	\$45,000	0.00%
Operational Support	\$8,693	\$15,281	\$16,553	\$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	\$70,254	\$73,709	4.92%



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 downtown businesses, performing and tracking downtown reinvestment figures
- Promote retail and commercial growth alongside the Retail Coach, regional brokers, and national developers



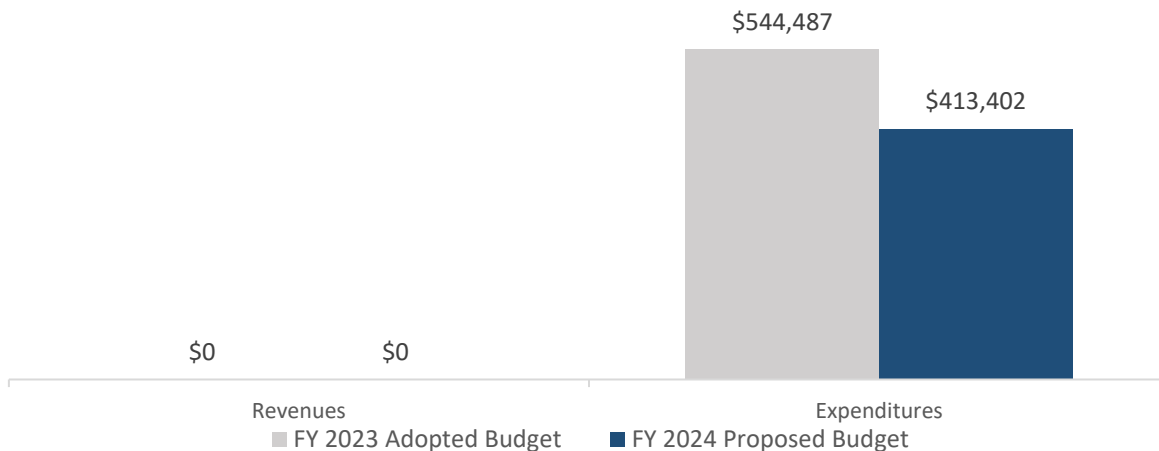
Welcome to Downtown Gastonia Main Avenue Sign

Economic Development



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$350,550	\$365,834	4.36%
Contracted Services	\$144,857	\$13,686	\$19,991	\$13,686	0.00%
Debt Service	\$120,000	\$0	\$0	\$60,000	100.00%
Equipment Lease & Utilities	\$0	\$104,914	\$104,954	\$4,974	-95.26%
Equipment/Capital Outlay	\$267,810	\$0	\$0	\$0	0.00%
Operational Support	\$1,274,173	\$771,595	\$762,355	\$642,876	-16.68%
Travel/Training	\$11,077	\$11,280	\$12,780	\$12,050	6.83%
Reimbursement of Services	(\$1,242,690)	(\$707,538)	(\$707,538)	(\$686,018)	-3.04%
Total Expenditures	\$889,638	\$544,487	\$543,092	\$413,402	-24.07%



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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, payroll and purchasing
 - 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
 - Prepares and sends utility bills and collects payments

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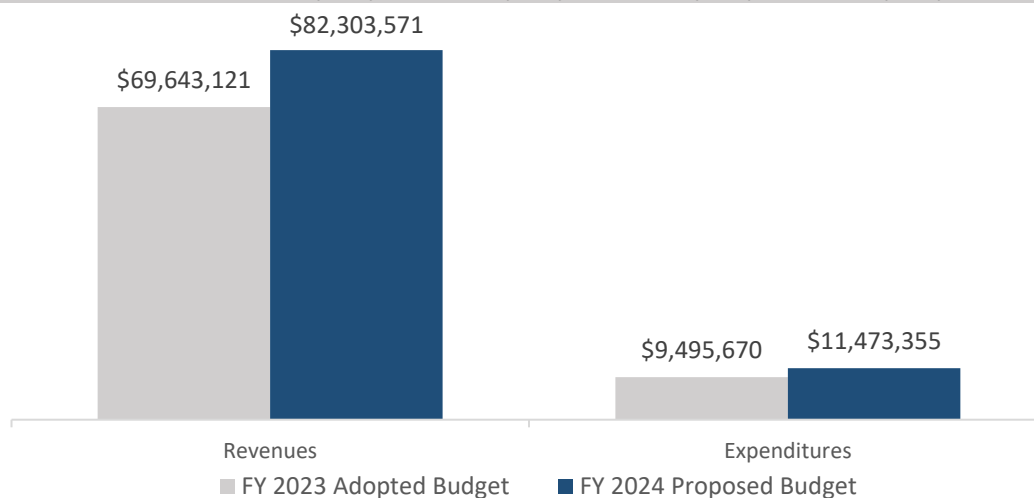
Financial Services



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$710,100	\$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	\$2,000,000	-20.00%
Total Revenues	\$71,658,927	\$69,643,121	\$70,240,846	\$82,303,571	18.18%

Personnel Costs	\$4,064,500	\$4,429,945	\$4,548,492	\$4,994,469	12.74%
Contracted Services	\$361,133	\$417,470	\$431,450	\$576,470	38.09%
Debt Service	\$80,647	\$71,862	\$71,862	\$74,247	3.32%
Equipment Lease & Utilities	\$70,939	\$93,605	\$90,876	\$69,046	-26.24%
Equipment/Capital Outlay	\$36,665	\$0	\$0	\$0	0.00%
Maintenance	\$32,468	\$33,101	\$51,561	\$30,700	-7.25%
Operational Support	\$1,047,825	\$1,029,649	\$1,110,143	\$1,197,417	16.29%
Travel/Training	\$13,652	\$23,055	\$26,305	\$39,070	69.46%
Reimbursement of Services	(\$3,399,309)	(\$3,102,765)	(\$3,170,427)	(\$3,437,205)	10.78%
Transfers Out	\$10,007,142	\$6,499,748	\$9,669,017	\$7,929,141	21.99%
Total Expenditures	\$12,315,662	\$9,495,670	\$12,829,279	\$11,473,355	20.83%



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



Highland Community Garden



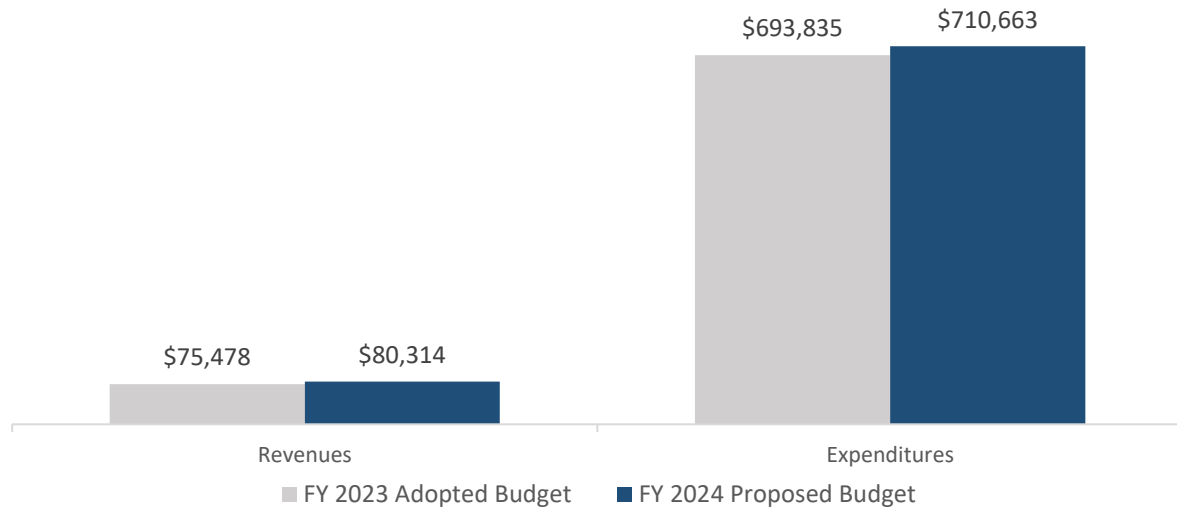
Tree planting

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%



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Mission Statement

To support the City’s strategic vision by attracting, developing and retaining a highly qualified and diverse workforce.

Department Summary

The primary role of the City of Gastonia’s Human Resources Department is to maximize the potential of every single employee. We accomplish this by recruiting a diverse and qualified workforce, offering competitive compensation and outstanding benefits, and fostering healthy employee relations. This department ensures compliance in all employment and employee matters. Additionally, we are responsible for the City’s risk management, health and wellness, and safety programs. This is accomplished in an atmosphere of teamwork and positive customer service.

Departmental Divisions and Responsibilities

- Administration and Employment
 - Recruitment and retention of employees
 - Maintain employee records
 - Provide policy guidance
 - Administer benefits
 - On-board new employees
 - Maintain property and liability insurances
 - Oversee assessment centers for Police and Fire
 - Monitor the job market for compensation and hiring trends and make adjustments when and where it’s needed
 - Develop and implement employee engagement opportunities
- Safety and Health
 - Occupational Health & Safety Administration (OSHA) compliance
 - Wellness program
 - Employee Health Clinic

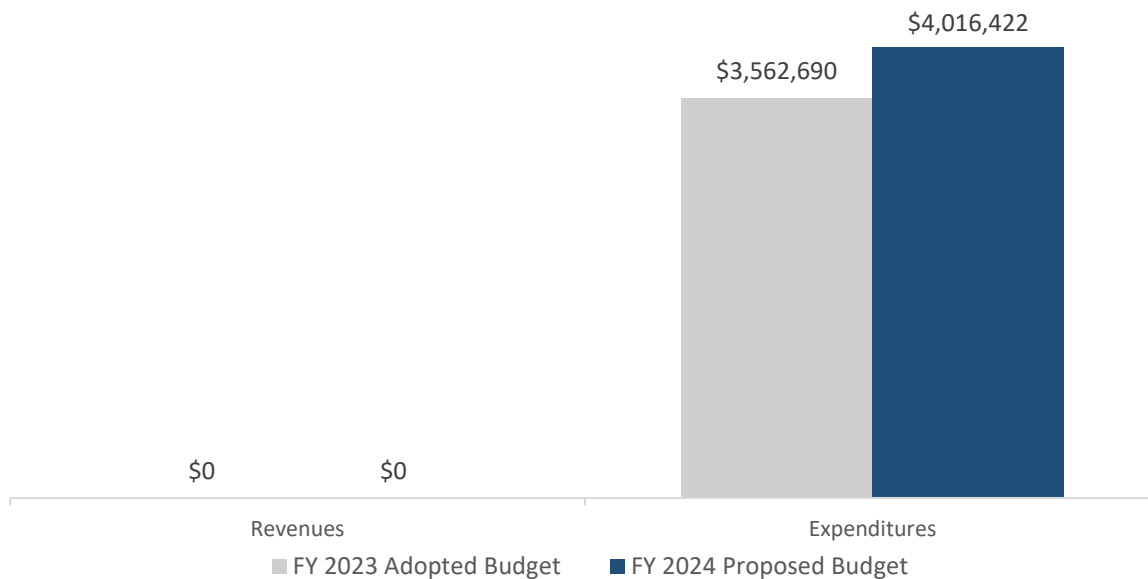
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Human Resources



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Personnel Costs	\$2,662,882	\$2,821,771	\$2,831,971	\$2,919,972	3.48%
Contracted Services	\$97,895	\$87,180	\$87,180	\$86,000	-1.35%
Equipment Lease & Utilities	\$3,689	\$6,980	\$6,980	\$4,310	-38.25%
Maintenance	\$158	\$0	\$75	\$150	100.00%
Operational Support	\$1,710,886	\$1,679,687	\$1,790,112	\$2,140,019	27.41%
Travel/Training	\$5,187	\$77,495	\$71,650	\$117,845	52.07%
Reimbursement of Services	(\$703,872)	(\$1,110,423)	(\$1,110,423)	(\$1,251,874)	12.74%
Total Expenditures	\$3,776,825	\$3,562,690	\$3,677,545	\$4,016,422	12.74%



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Planning

Department Summary

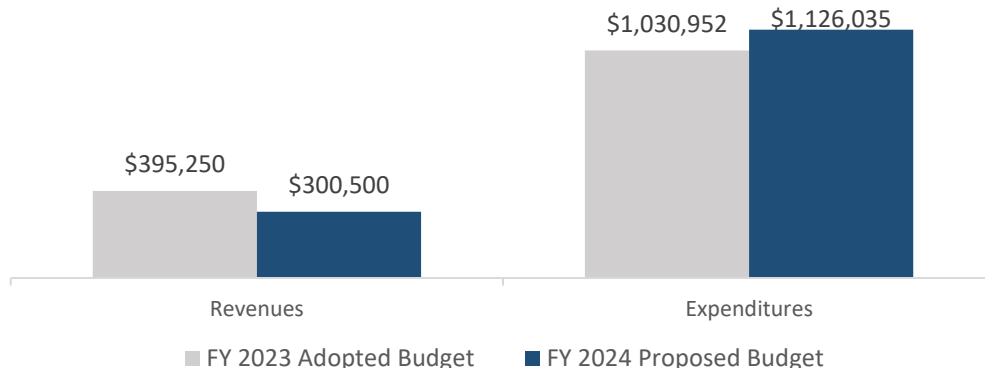
The Planning Department is responsible for both the current and long-range planning functions of the City of Gastonia. In addition to providing assistance with land use information, zoning permits, occupancy permits, setbacks, sign permits, variances, complaints and flood plain administration, the department's 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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$901,431	\$1,014,093	12.50%
Contracted Services	\$146,846	\$167,750	\$181,109	\$143,590	-14.40%
Equipment Lease & Utilities	\$1,837	\$14,531	\$15,077	\$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	\$854,123	\$1,030,952	\$1,046,857	\$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 towards 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 identifies trends to ensure adequate service response throughout the City
 - Responds to major fire alarms and/or hazardous materials incidents and supervises 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

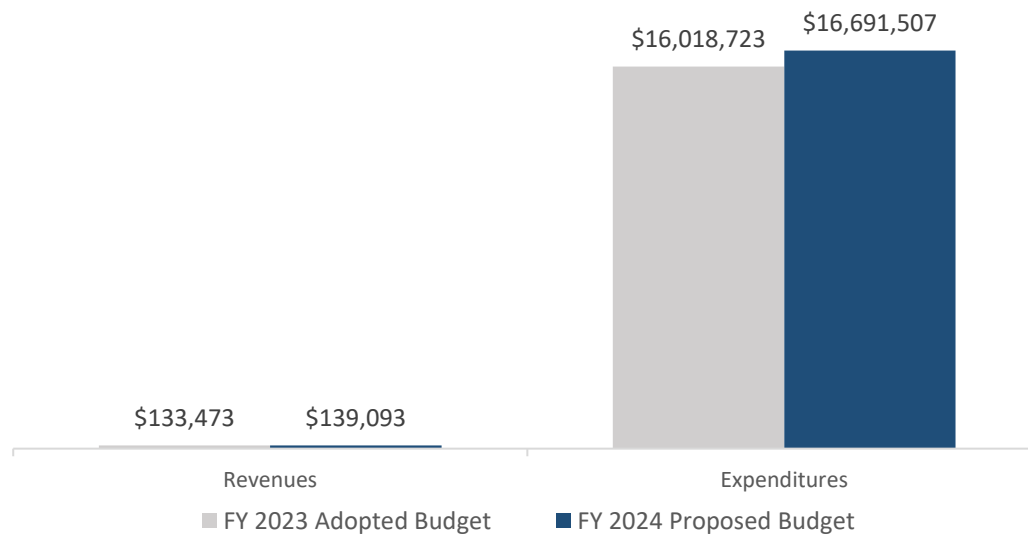
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Fire



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$13,455,266	\$13,966,543	3.80%
Contracted Services	\$33,041	\$17,500	\$17,512	\$18,450	5.43%
Debt Service	\$312,808	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$929,938	\$1,222,011	\$1,224,763	\$1,074,020	-12.11%
Equipment/Capital Outlay	\$10,026	\$33,500	\$1,782,678	\$38,428	14.71%
Maintenance	\$373,792	\$295,400	\$336,470	\$379,400	28.44%
Operational Support	\$984,796	\$958,446	\$963,609	\$1,177,566	22.86%
Travel/Training	\$35,052	\$36,600	\$40,176	\$37,100	1.37%
Total Expenditures	\$15,372,479	\$16,018,723	\$17,820,474	\$16,691,507	4.20%



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Mission Statement

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

Department Summary

The Gastonia Police Department is a professional police services organization that is 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 in order 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 to 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
 - Responsible for maintaining the Police Firing Range
- Criminal Investigations
 - Detectives
 - Specialize in investigating adult crimes, over the age of 18 years, including violent crimes, property crimes, sex-related crimes, and cyber-crimes
 - Helps address victim's needs
 - Youth
 - Specialize in investigating youth crimes, under the age of 18 years, including violent crimes, property crimes, sex-related crimes, and cyber-crimes
 - 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
 - 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 in a proper and professional manner, 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 every day operation
- Special Units/Accounts
 - Special Situations
 - Special situations include SWAT, Sniper, Mobile Field Force, Crisis Negotiators, Bomb Squad, and the Mobile Command Truck

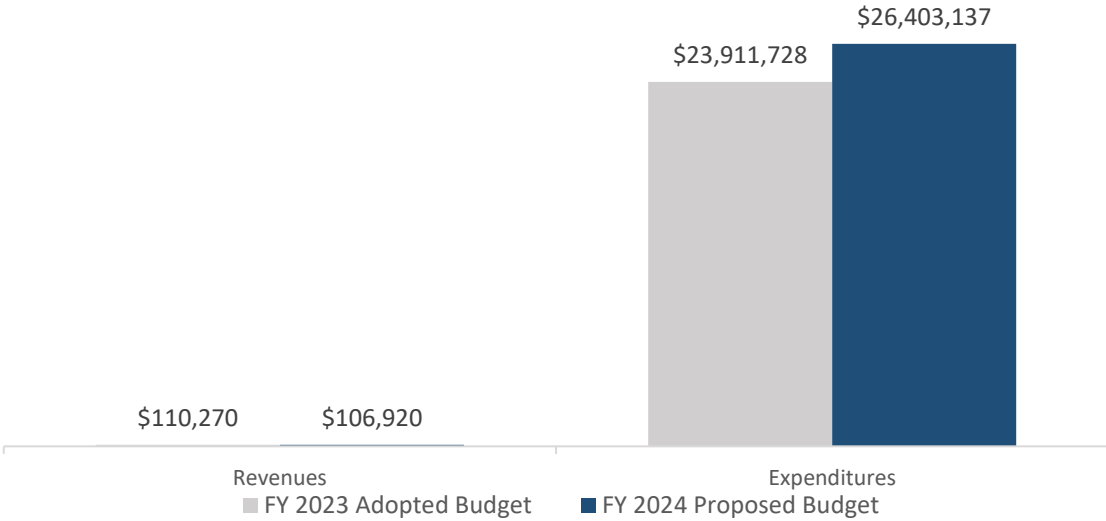
Police



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Fees	\$7,405	\$5,650	\$5,650	\$3,300	-41.59%
Non-recurring Grants	\$4,000	\$0	\$0	\$0	0.00%
Operating Grants	\$11,111	\$0	\$0	\$0	0.00%
Other Revenues	\$109,842	\$104,620	\$109,895	\$103,620	-0.96%
Total Revenues	\$132,358	\$110,270	\$115,545	\$106,920	-3.04%

Personnel Costs	\$18,159,011	\$20,057,494	\$20,185,874	\$22,071,154	10.04%
Contracted Services	\$98,660	\$113,925	\$135,191	\$172,117	51.08%
Equipment Lease & Utilities	\$692,820	\$844,505	\$853,429	\$675,249	-20.04%
Equipment/Capital Outlay	\$9,361	\$10,000	\$10,000	\$14,395	43.95%
Maintenance	\$369,135	\$368,200	\$392,771	\$418,330	13.61%
Operational Support	\$2,249,338	\$2,437,019	\$2,442,993	\$2,941,822	20.71%
Travel/Training	\$75,415	\$80,585	\$83,854	\$110,070	36.59%
Total Expenditures	\$21,653,740	\$23,911,728	\$24,104,112	\$26,403,137	10.42%



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Parks & Recreation



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

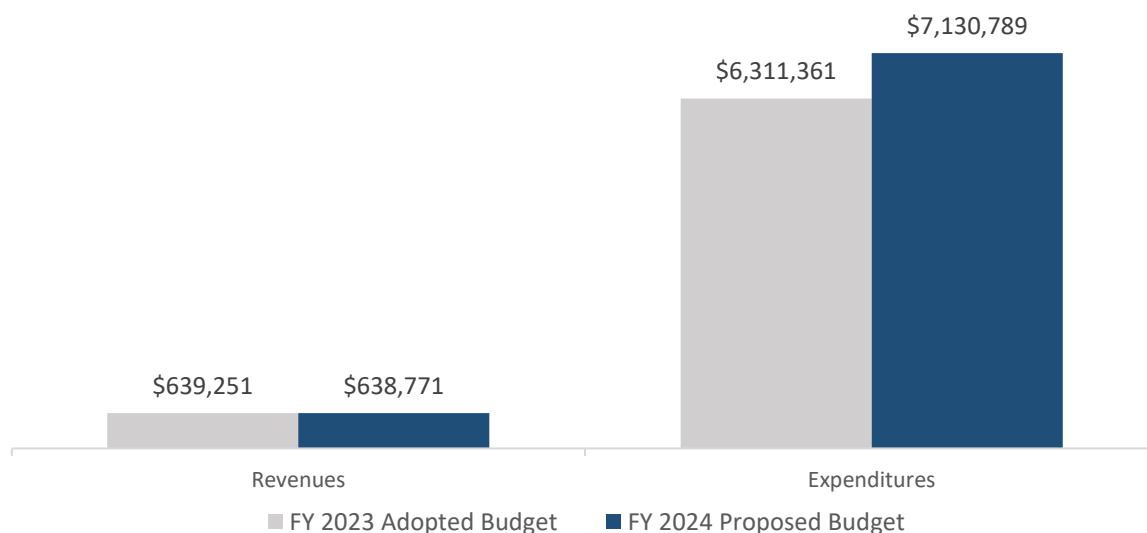
- Administration
 - Rentals, day-to-day operations, budgets, planning, expenditures, revenues, grants, capital projects and payroll
- Athletics
 - Youth and adult athletics, Senior Games and youth camps
- Cemeteries
 - Cemetery landscaping, burials, headstones and columbarium
- Community Centers & Parks
 - Programming, open space, and rentals
- Landscaping city facilities and grounds
- Maintenance/Development
 - Athletic fields, interstate interchanges, projects, parks
- Seasonal Facilities
 - Skeet and Trap Range, Lineberger Train, playgrounds, swimming pools (Erwin and Lineberger), and Rankin Lake – lakefront operations
- Senior/Special Populations
 - Senior and special populations programming, dances, community groups, 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

Parks & Recreation



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$4,274,050	\$4,853,216	20.19%
Contracted Services	\$356,292	\$492,312	\$549,286	\$491,932	-0.08%
Debt Service	\$149,518	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$433,189	\$524,037	\$515,521	\$524,223	0.04%
Equipment/Capital Outlay	\$70,266	\$43,000	\$132,608	\$0	-100.00%
Maintenance	\$449,069	\$461,700	\$451,034	\$437,725	-5.19%
Operational Support	\$396,385	\$615,875	\$722,555	\$655,488	6.43%
Purchases - Resale	\$73,374	\$105,100	\$115,100	\$139,750	32.97%
Travel/Training	\$14,276	\$36,600	\$37,475	\$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	\$6,792,316	\$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 discover with engaging exhibits and programs for our community and visitors from around the world.

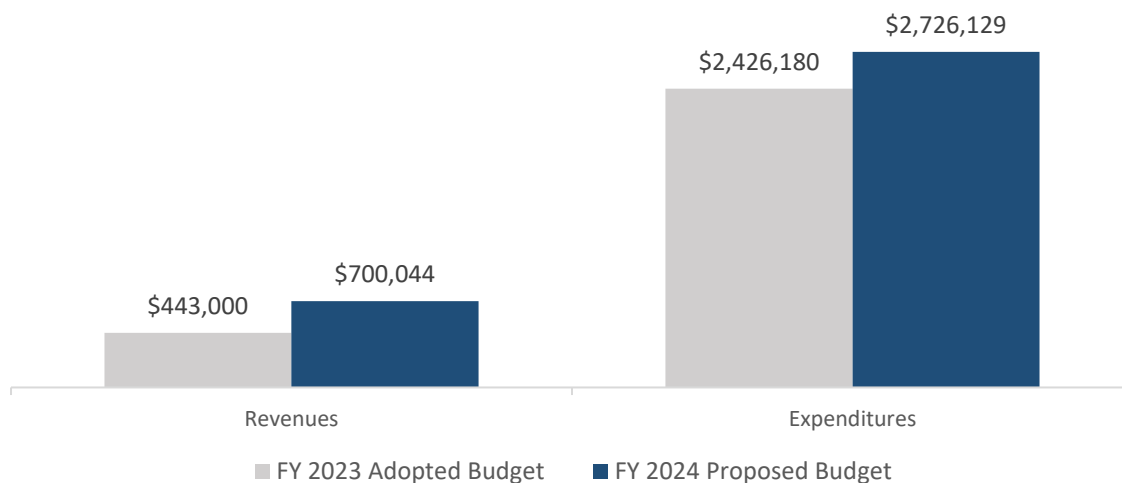
Departmental Divisions and Responsibilities

- 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

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Fees	\$588,824	\$443,000	\$443,000	\$662,280	49.50%
Other Revenues	\$52,921	\$0	\$0	\$37,764	100.00%
Total Revenues	\$641,745	\$443,000	\$443,000	\$700,044	58.02%
Personnel Costs	\$1,478,456	\$1,780,873	\$1,780,873	\$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	\$107,132	\$102,855	-5.01%
Equipment/Capital Outlay	\$0	\$4,000	\$4,000	\$0	-100.00%
Maintenance	\$48,978	\$48,050	\$70,751	\$66,550	38.50%
Operational Support	\$494,253	\$415,271	\$414,580	\$561,137	35.13%
Travel/Training	\$126	\$150	\$150	\$150	0.00%
Total Expenditures	\$2,192,324	\$2,426,180	\$2,446,970	\$2,726,129	12.36%



Public Works



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
- Equipment 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 352 miles of City streets and approximately 100 miles of North Carolina Department of Transportation (NCDOT) roads

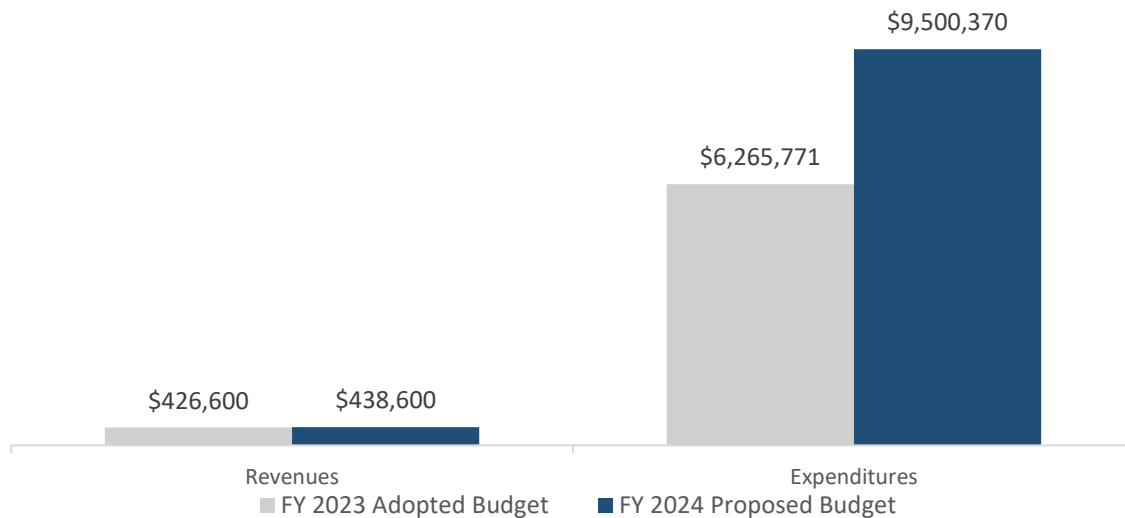
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Public Works



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$141,191	\$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	\$146,275	\$136,940	-6.38%
Equipment/Capital Outlay	\$103,780	\$76,000	\$91,288	\$48,000	-36.84%
Maintenance	\$832,179	\$499,400	\$560,265	\$709,939	42.16%
Operational Support	\$611,673	\$309,726	\$325,507	\$330,816	6.81%
Travel/Training	\$8,794	\$15,250	\$15,186	\$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	\$6,421,014	\$9,500,370	51.62%



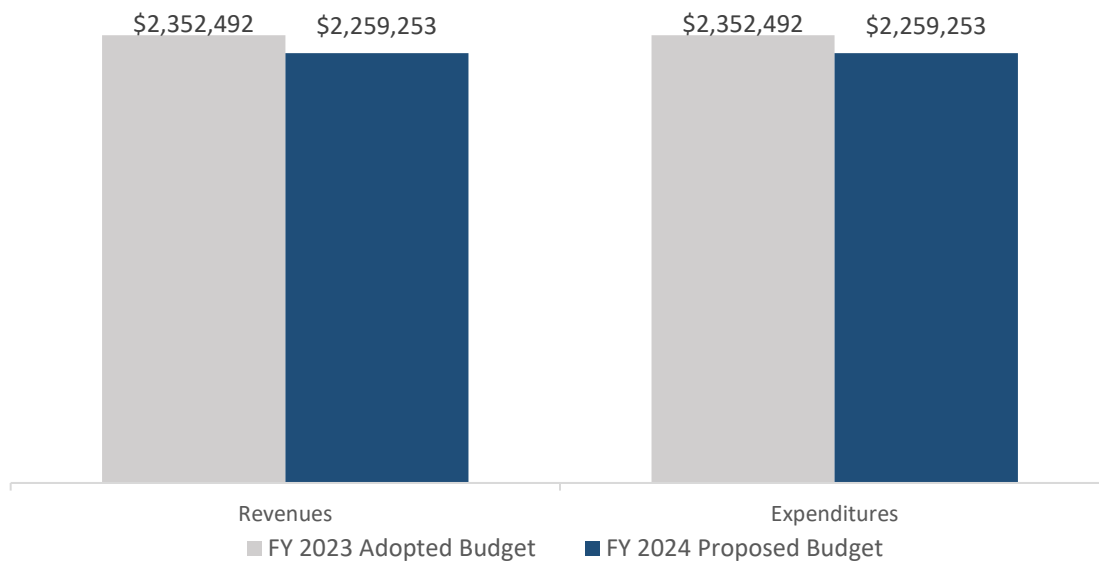
FUSE Facility Operations

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 Proposed 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%



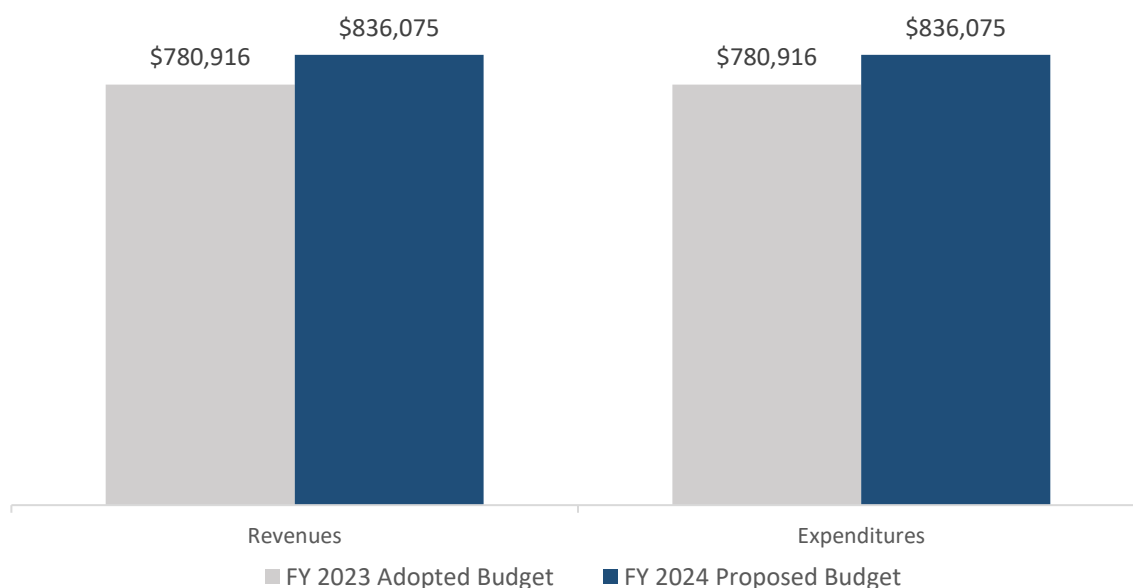
Gastonia Conference Center



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 Proposed Budget	% Change from Adopted
Investment Earnings	\$254	\$0	\$0	\$0	0.00%
Other Revenues	\$538,976	\$740,916	\$740,916	\$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	\$1,098,731	\$836,075	7.06%
Contracted Services	\$392	\$0	\$415	\$0	0.00%
Debt Service	\$586,578	\$632,916	\$632,916	\$633,581	0.11%
Maintenance	\$11,912	\$10,000	\$10,000	\$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	\$1,098,731	\$836,075	7.06%

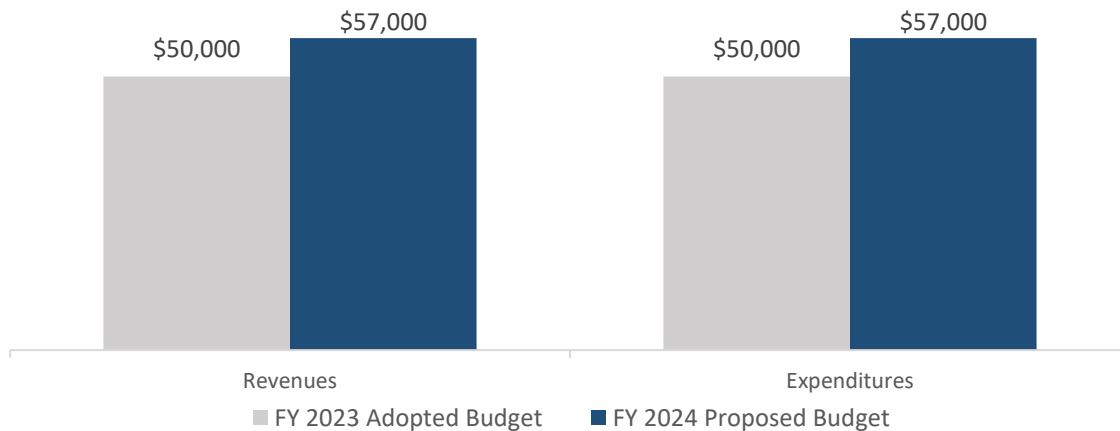


Solid Waste Disposal Tax

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 Proposed 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%



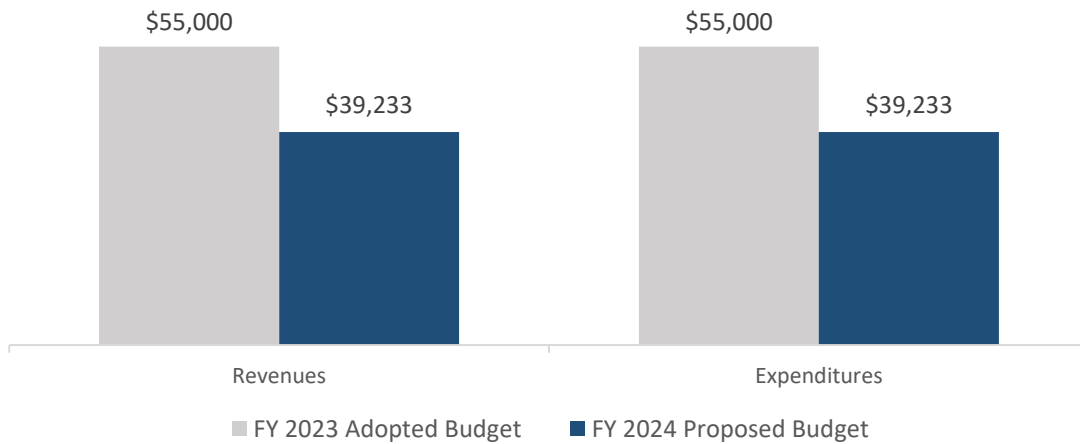
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Technology Support

The Technology Support Fund is used to account for the technology fees charged for all activity in the City’s code enforcement, development and planning software. The revenues are used to enhance technology.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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%



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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 352 miles of streets
 - Street sweeping
 - Concrete operations and maintenance
 - Right-of-Way operations and maintenance
 - Storm drainage system maintenance

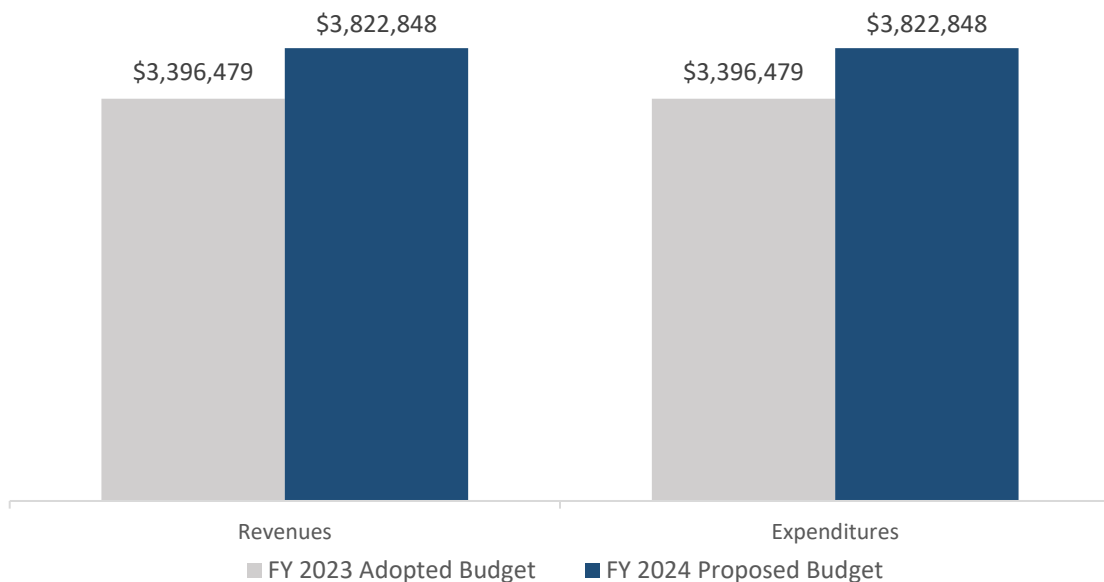
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Powell Bill



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$6,500	\$6,630	\$4,000	-38.46%
Equipment Lease & Utilities	\$309,812	\$236,102	\$237,782	\$142,299	-39.73%
Equipment/Capital Outlay	\$46,439	\$57,000	\$45,000	\$32,500	-42.98%
Maintenance	\$1,881,043	\$860,765	\$1,327,549	\$1,287,273	49.55%
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%



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.

Enterprise Funds



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 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.

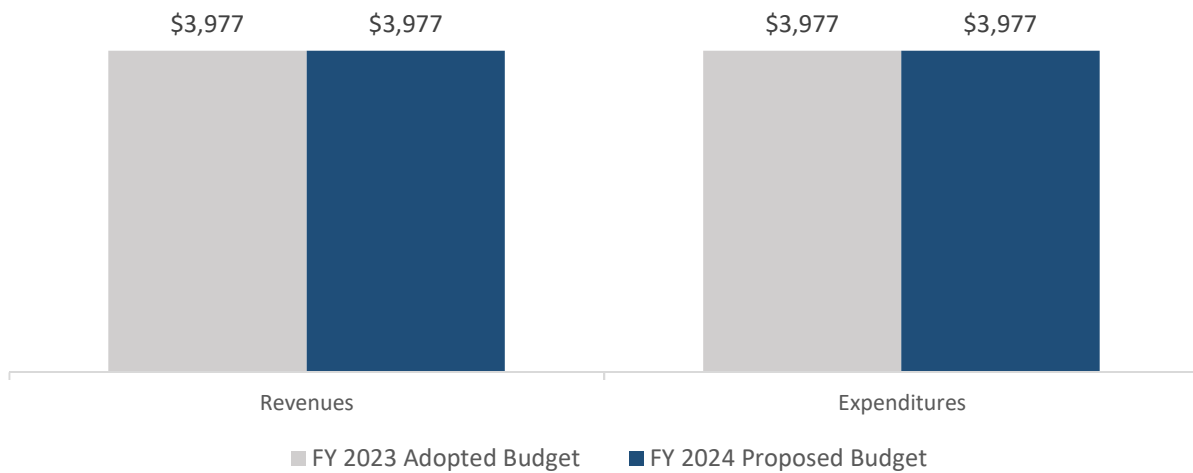
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Water & Sewer Stimulus Grant

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 Proposed Budget	% Change from Adopted
Investment Earnings	\$0	\$0	\$0	\$0	0.00%
Transfers In	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
Total Revenues	\$3,977	\$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%



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Water & Sewer



The City of Gastonia provides water and sewer/wastewater 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 106,900 residents of Gastonia, Bessemer City, Cramerton, Kings Mountain, Lowell, McAdenville, Ranlo and Clover, SC.

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:	5.5 billion gallons
Water treated daily:	15.5 million-gallon average, 27.3 million-gallon capacity
Water comes from:	Mountain Island Lake, 13 miles east of Gastonia
Distribution system includes:	686 miles of water lines and 4,400 fire hydrants
Customers served:	106,900 with 33,591 accounts
Emergency service for:	Belmont, Dallas, Bessemer City
Safety/quality tests and readings:	30 million per year

The sewer/wastewater 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:	30,469 sewer connections and 650 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 Environment and Natural Resources (NCDENR) guidelines. The program is designed to protect the collection system, treatment plants, employees and the waters where businesses discharge effluent.

Because the City inspects and permits commercial kitchens, as well as automotive and carwash businesses, a NCDENR permit requires the City to operate a [Fats, Oils and Grease \(FOG\) program](#). The program provides educational information to all customers, with a special emphasis on businesses, on preventing sewer blockages caused by grease.

All TRU facilities have received designation as an Environmental Steward from the State of North Carolina. The Environmental Stewardship Initiative started 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.

Division Summary

The City of Gastonia’s Water & Sewer divisions desire to be a recognized and valued leader in the delivery of water and sewer services and continually strives towards excellence. The divisions provide water/sewer service to over 33,000 customers, and is also a regional provider of wholesale water and sewer services to surrounding municipalities.

Divisions and Responsibilities

- Administrative
 - Answer calls and support Division 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 33,000 service locations

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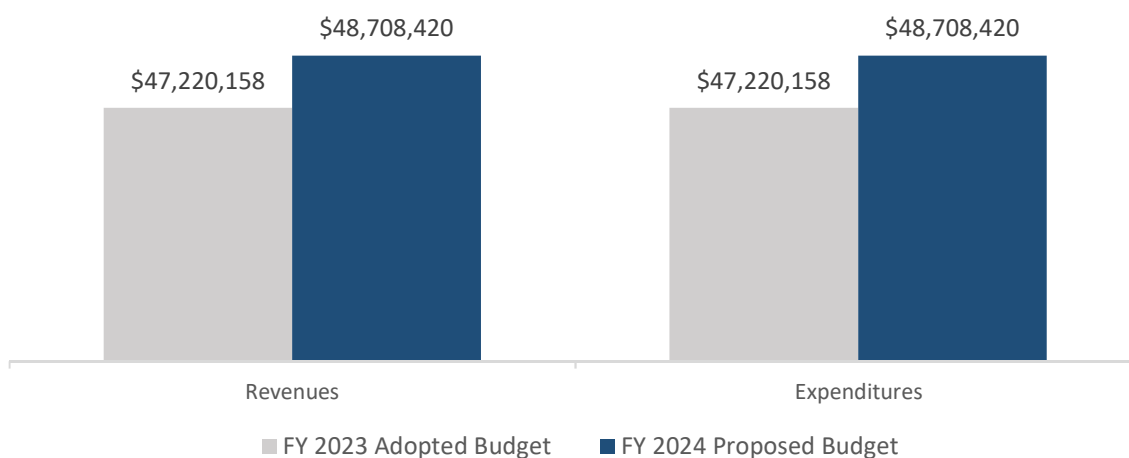
Water & Sewer



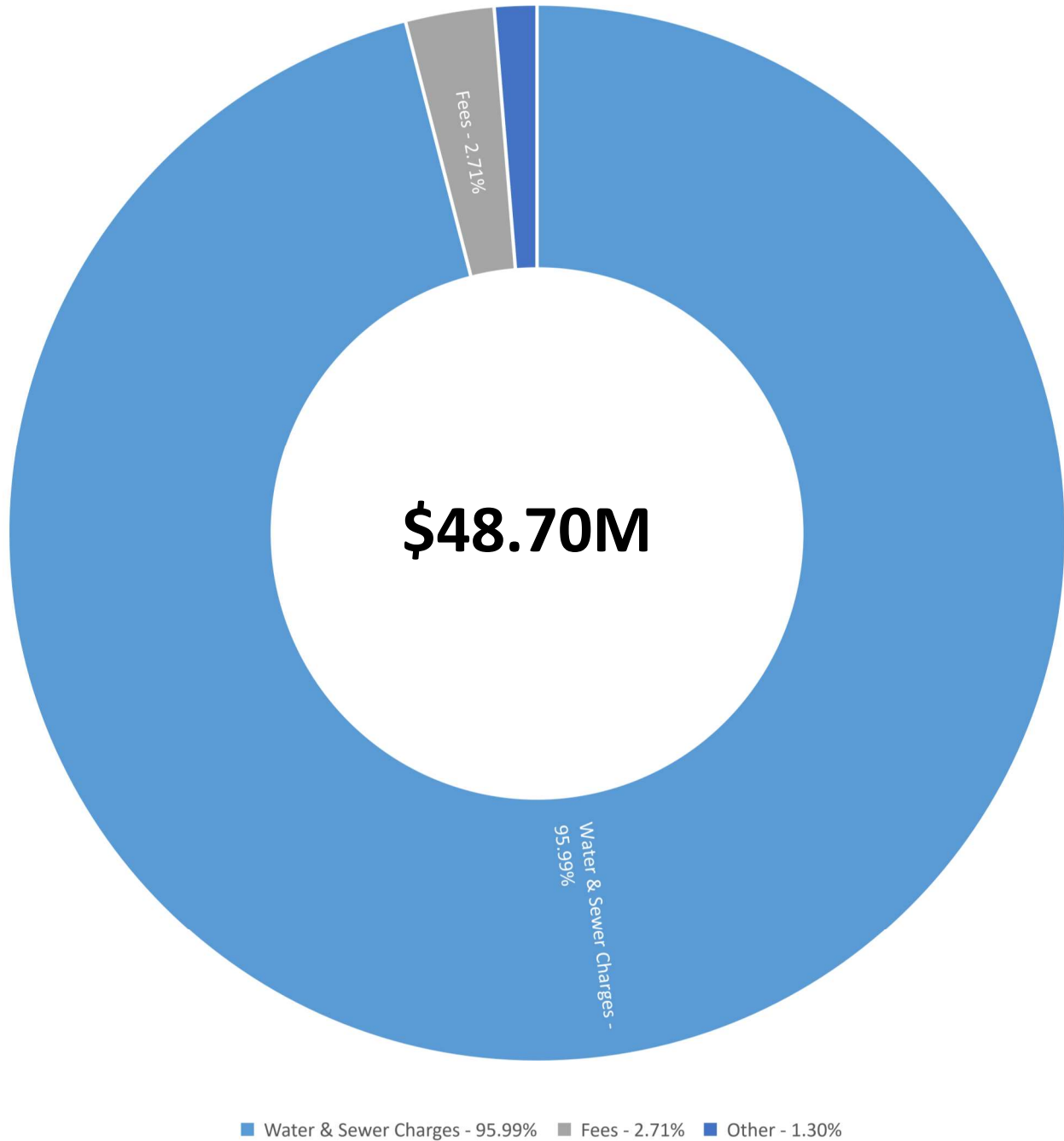
Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	11,566.67%
Other Revenues	\$274,559	\$59,500	\$59,500	\$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	\$0	\$400,000	100.00%
Total Revenues	\$44,958,968	\$47,220,158	\$49,688,612	\$48,708,420	3.15%

Personnel Costs	\$10,627,503	\$11,844,168	\$12,322,573	\$12,684,643	7.10%
Contracted Services	\$2,329,779	\$2,669,452	\$3,074,037	\$3,619,303	35.58%
Debt Service	\$5,061,203	\$5,022,305	\$5,022,305	\$7,942,254	58.14%
Equipment Lease & Utilities	\$3,825,283	\$3,866,903	\$3,940,553	\$3,706,698	-4.14%
Equipment/Capital Outlay	\$375,354	\$536,805	\$1,760,525	\$473,706	-11.75%
Maintenance	\$3,559,298	\$3,408,775	\$3,951,477	\$3,970,538	16.48%
Operational Support	\$7,523,324	\$9,475,526	\$9,220,918	\$7,797,774	-17.71%
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	\$5,836,633	\$3,403,977	-41.68%
Total Expenditures	\$44,960,594	\$47,220,158	\$49,688,612	\$48,708,420	3.15%

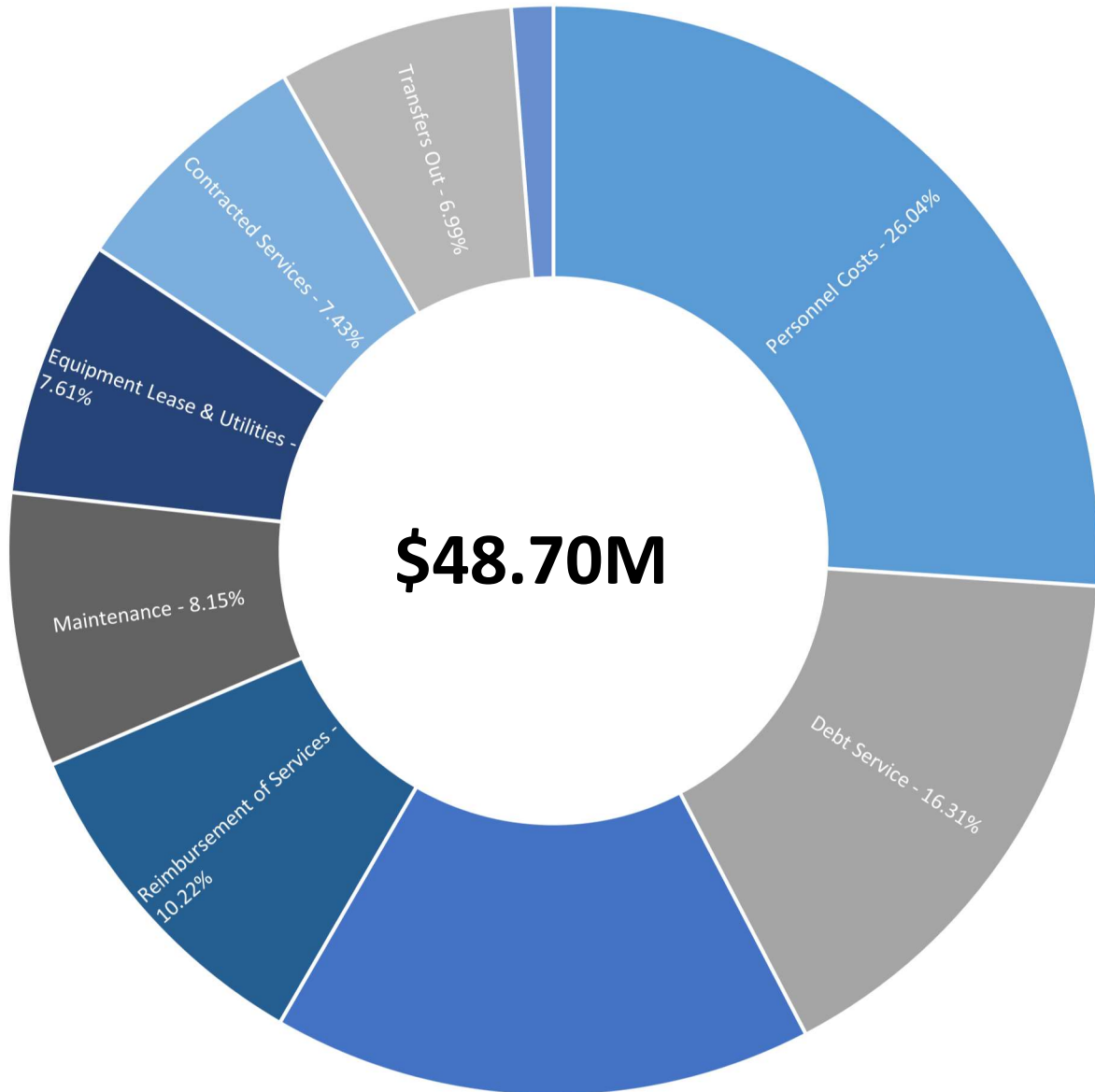


REVENUES



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

EXPENDITURES



- Personnel Costs - 26.04%
- Operational Support - 16.01%
- Maintenance - 8.15%
- Contracted Services - 7.43%
- Other - 1.25%
- Debt Service - 16.31%
- Reimbursement of Services - 10.22%
- Equipment Lease & Utilities - 7.61%
- Transfers Out - 6.99%

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 ten 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

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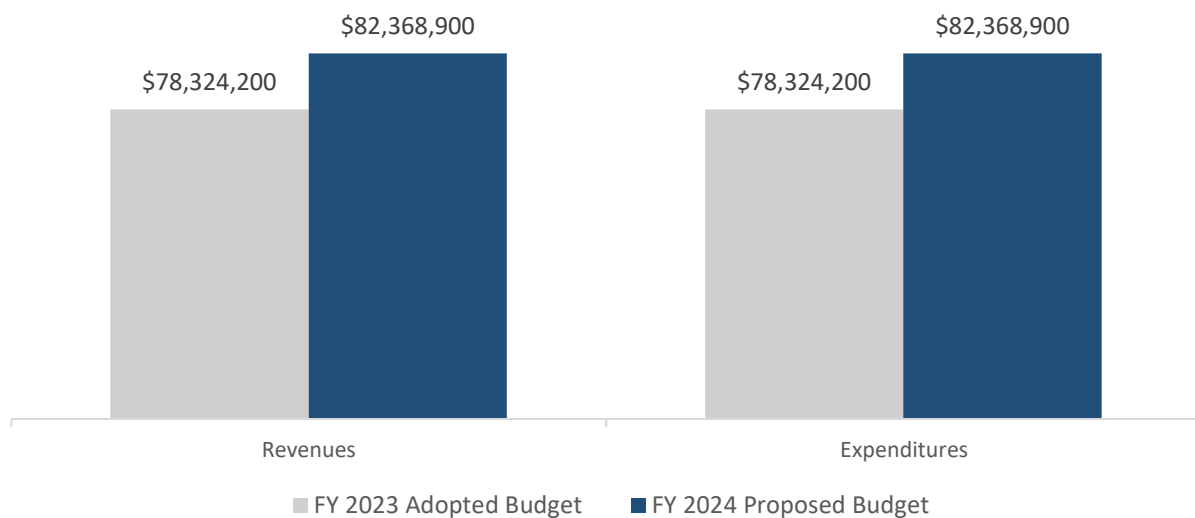
Electric



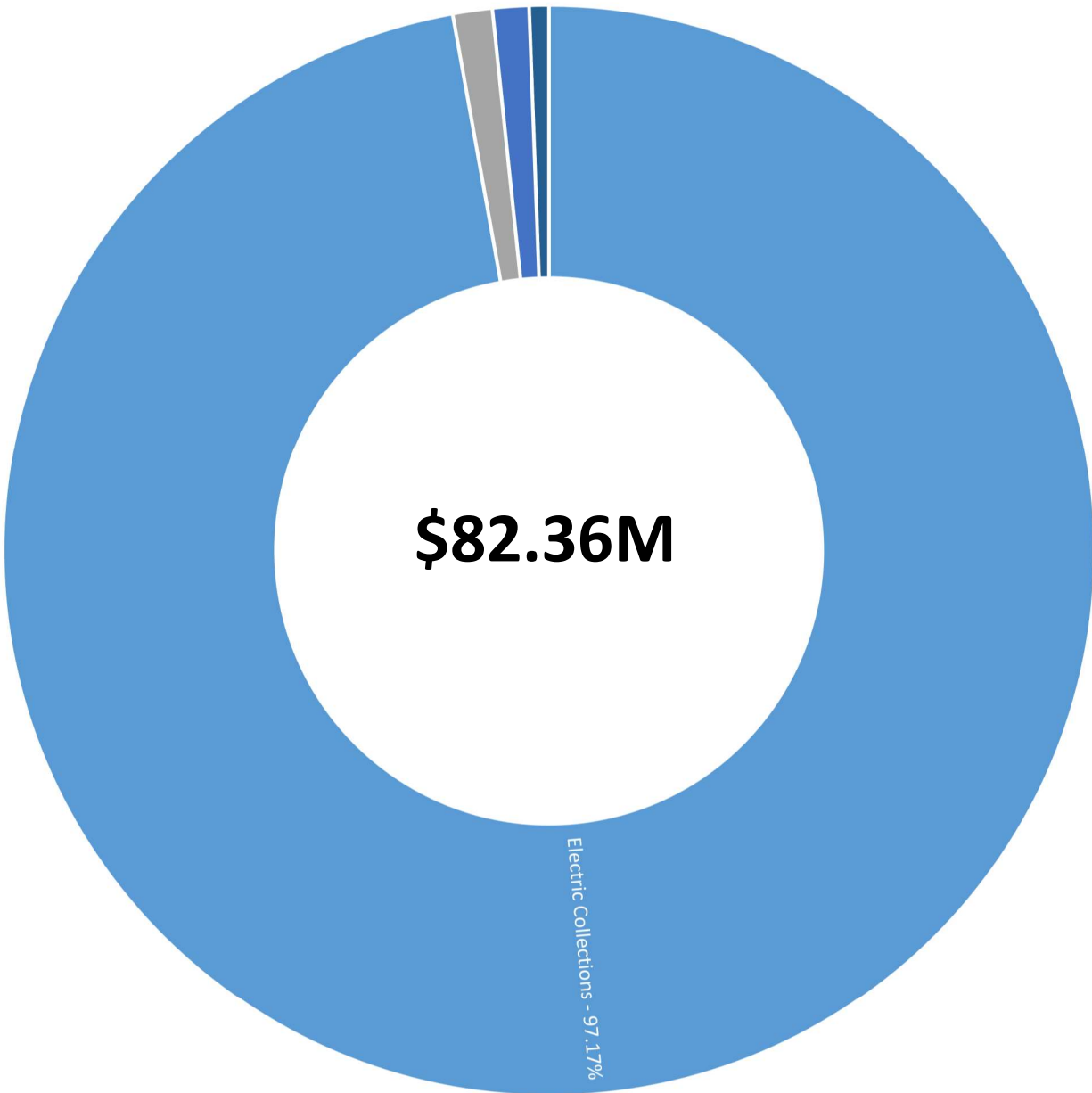
Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Electric Collections	\$75,112,514	\$76,469,700	\$76,469,700	\$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	\$1,012,416	\$972,500	\$972,500	\$962,500	-1.03%
Appropriated Fund Balance	\$0	\$0	\$3,390,862	\$0	0.00%
Transfers In	\$7,651	\$0	\$73,700	\$0	0.00%
Total Revenues	\$77,024,557	\$78,324,200	\$82,148,762	\$82,368,900	5.16%

Personnel Costs	5,203,927.96	\$5,597,764	\$5,883,264	\$6,237,268	11.42%
Contracted Services	\$1,057,101	\$1,296,096	\$1,372,746	\$1,490,662	15.01%
Debt Service	\$62,645	\$58,304	\$58,304	\$57,422	-1.51%
Equipment Lease & Utilities	\$432,866	\$596,817	\$596,817	\$578,882	-3.01%
Equipment/Capital Outlay	\$219,209	\$198,655	\$440,290	\$1,214,518	511.37%
Maintenance	\$895,775	\$1,097,013	\$1,268,542	\$1,372,780	25.14%
Operational Support	\$3,124,086	\$3,937,304	\$6,986,552	\$3,122,992	-20.68%
Purchases for Resale	\$54,954,133	\$48,918,000	\$48,918,000	\$50,138,000	2.49%
Travel/Training	\$49,054	\$68,785	\$68,785	\$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	\$13,850,000	\$15,131,000	9.25%
Total Expenditures	\$86,064,662	\$78,324,200	\$82,148,762	\$82,368,900	5.16%

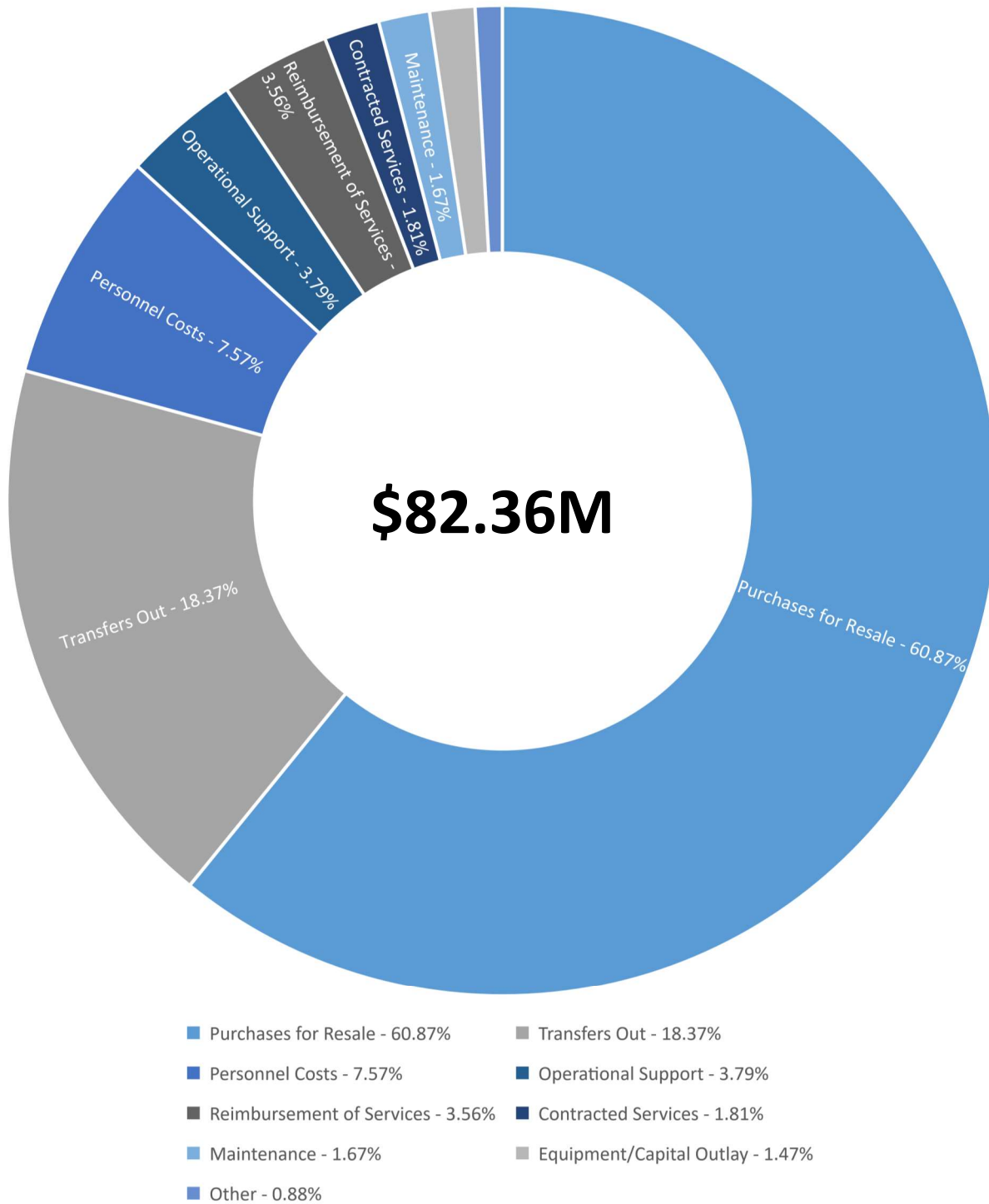


REVENUES



■ Electric Collections - 97.17% ■ Other Revenues - 1.17% ■ Fees - 1.08% ■ Investment Earnings - 0.58%

EXPENDITURES



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

Transit



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 195,000 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 trip 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 the 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

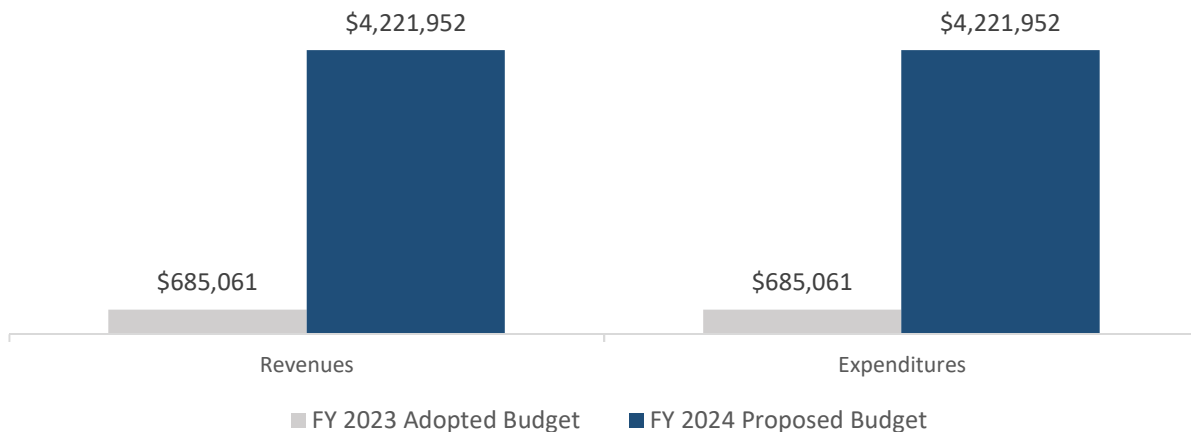
Transit ensures services provided shall be designed to maintain and encourage the use of public transportation and shall contribute to the economic vitality of the community, the conservation of natural resources and the protection of the environment.

Departmental Divisions and Responsibilities

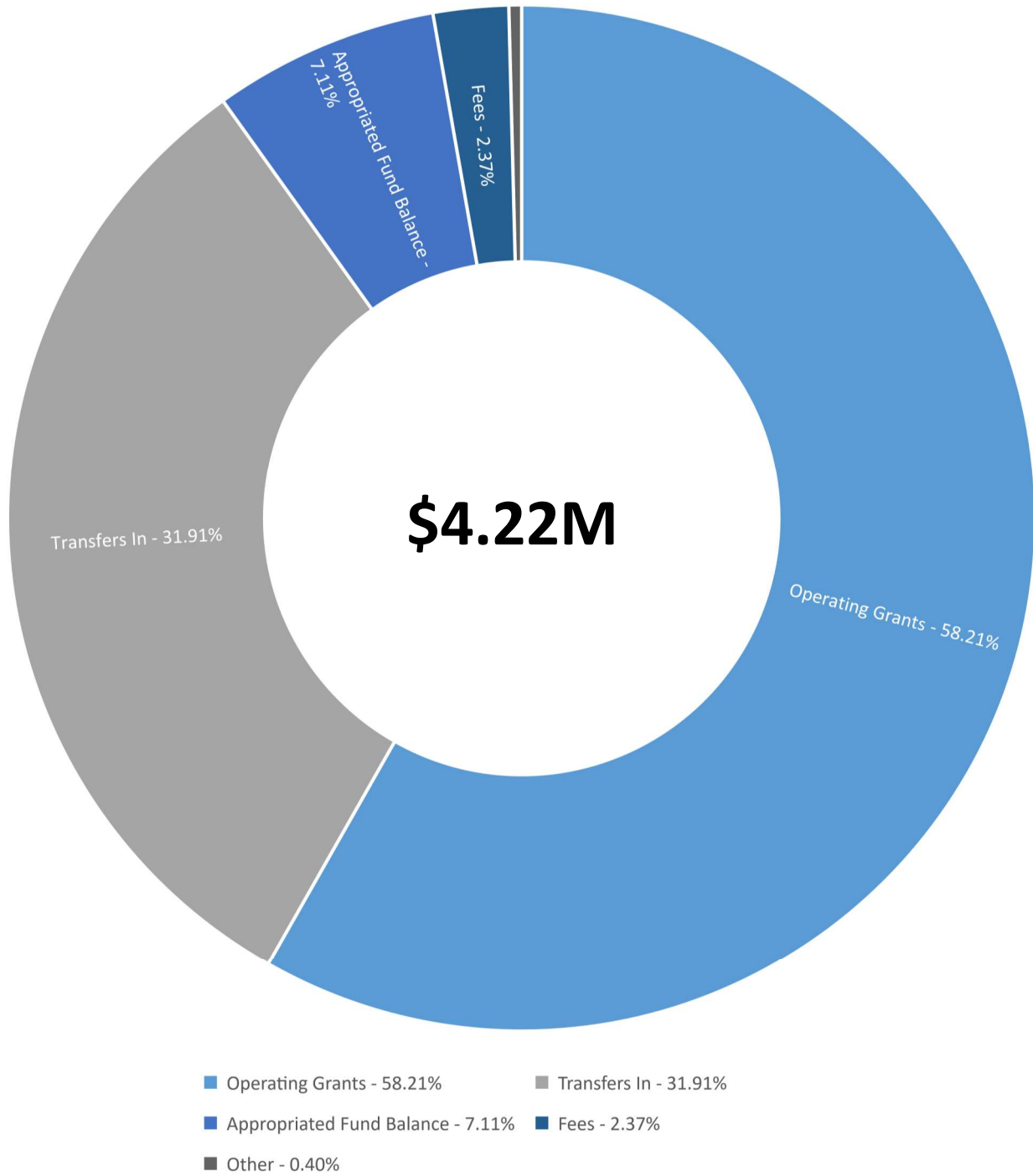
- Transit operations
- Transit planning
- Bus Shelter replacement/expansion
- Pedestrian accessibility

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed Budget	% Change from Adopted
Fees	\$0	\$0	\$0	\$100,000	100.00%
Investment Earnings	\$721	\$0	\$9,000	\$9,000	0.00%
Operating Grants	\$666,816	\$492,899	\$1,563,016	\$2,457,606	398.60%
Other Revenues	\$2,273,639	\$0	\$2,389,107	\$8,000	0.00%
Appropriated Fund Balance	\$0	\$0	\$74,399	\$300,000	0.00%
Transfers In	\$665,689	\$192,162	\$576,431	\$1,347,346	601.15%
Total Revenues	\$3,606,864	\$685,061	\$4,611,953	\$4,221,952	516.29%
Personnel Costs	\$1,598,352	\$592,510	\$1,713,838	\$1,805,939	204.79%
Contracted Services	\$83,954	\$60,000	\$692,272	\$190,245	217.08%
Debt Service	\$948	\$0	\$0	\$949	100.00%
Equipment Lease & Utilities	\$24,887	\$0	\$23,670	\$21,870	0.00%
Equipment/Capital Outlay	\$401,657	\$0	\$520,350	\$1,064,600	100.00%
Maintenance	\$193,702	\$10,000	\$577,746	\$235,500	2255.00%
Operational Support	\$273,998	\$22,401	\$835,535	\$367,251	1539.44%
Travel/Training	\$1,109	\$150	\$3,448	\$9,150	6000.00%
Reimbursement of Services	\$461,887	\$0	\$245,094	\$526,448	100.00%
Total Expenditures	\$3,040,495	\$685,061	\$4,611,953	\$4,221,952	516.29%

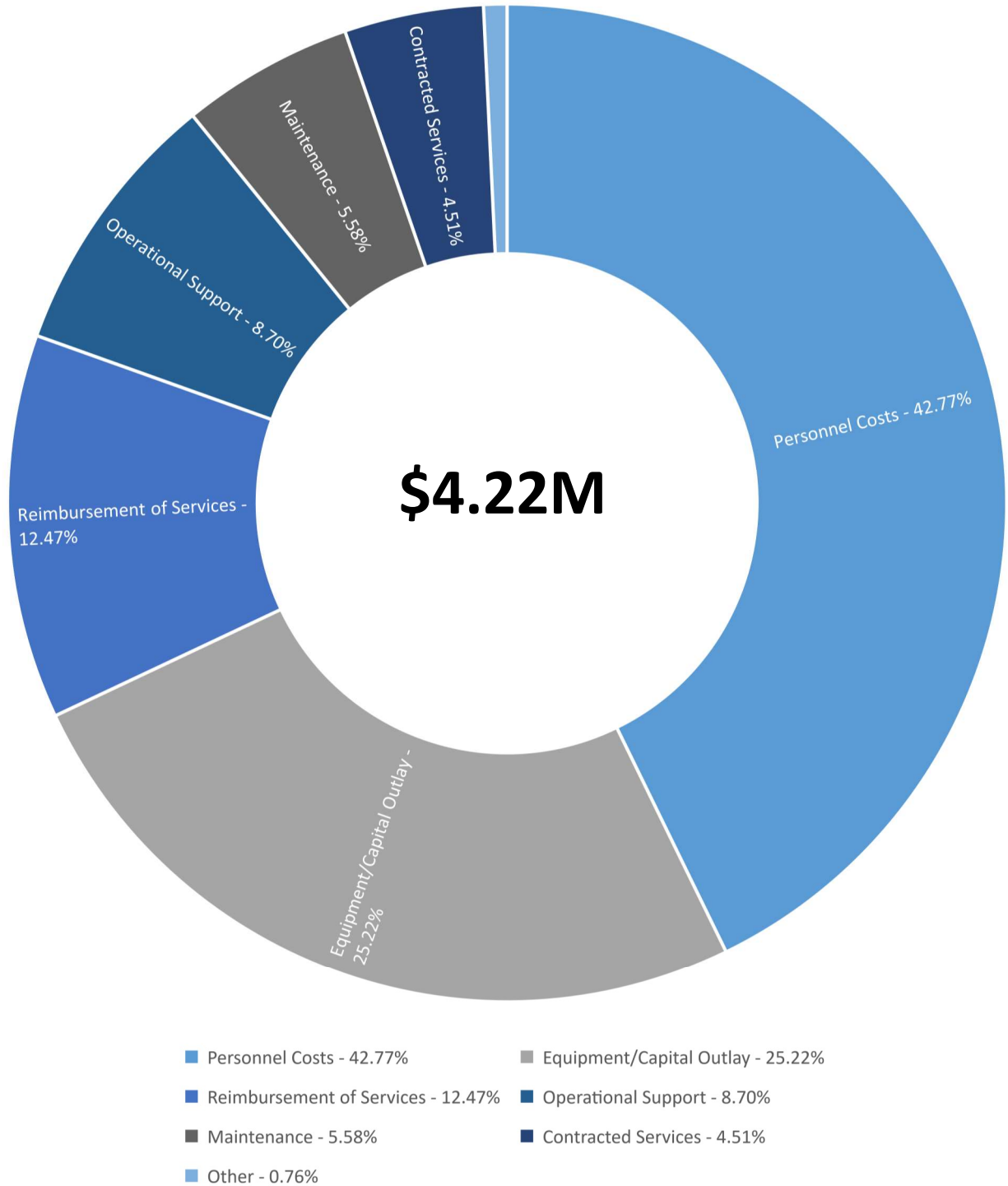


REVENUES



Revenues equaling less than 2% of the total budget have been combined into "Other"

EXPENDITURES



Expenditures equaling less than 2% 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 business 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 for this service, with the exception of two weeks per year. In addition to the regular bulky item pick up, the City provides collection of appliances and electronics for a fee of \$25.00 per item.

Yard trimmings and brush are collected separately from garbage, so they can be taken to a facility where they are turned into mulch, instead of depositing them at a landfill, wasting valuable natural resources. Yard waste in City-issued yard waste carts is collected on the regular collection day, with the exception of November, December and January. During these months, yard waste is collected only one week of the month due to leaf collection. Loose yard waste is collected once per month and includes items piled at the curb, items in personal containers and/or any yard waste not in a City-issued cart.

Leaf season runs from October 15th to February 15th and occurs twice per month. 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

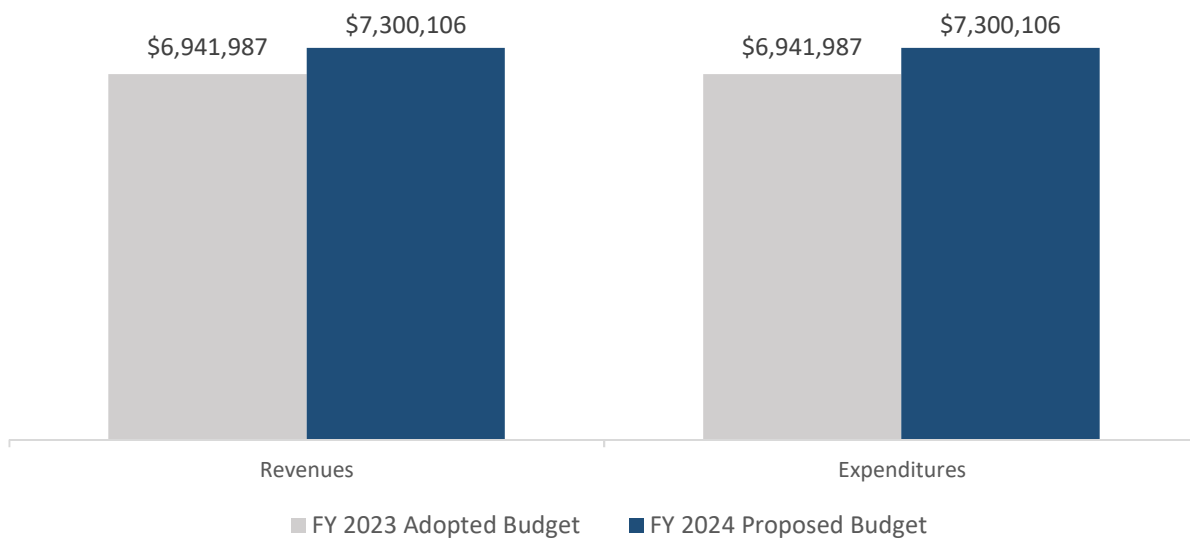
- Administration
 - Provides all administrative functions for the Solid Waste Division
- Refuse Collection
 - Provides garbage and household trash collection services for the City's residential customers
- Yard Waste
 - Provides yard waste collection services for the City's residential customers
- Seasonal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

Solid Waste

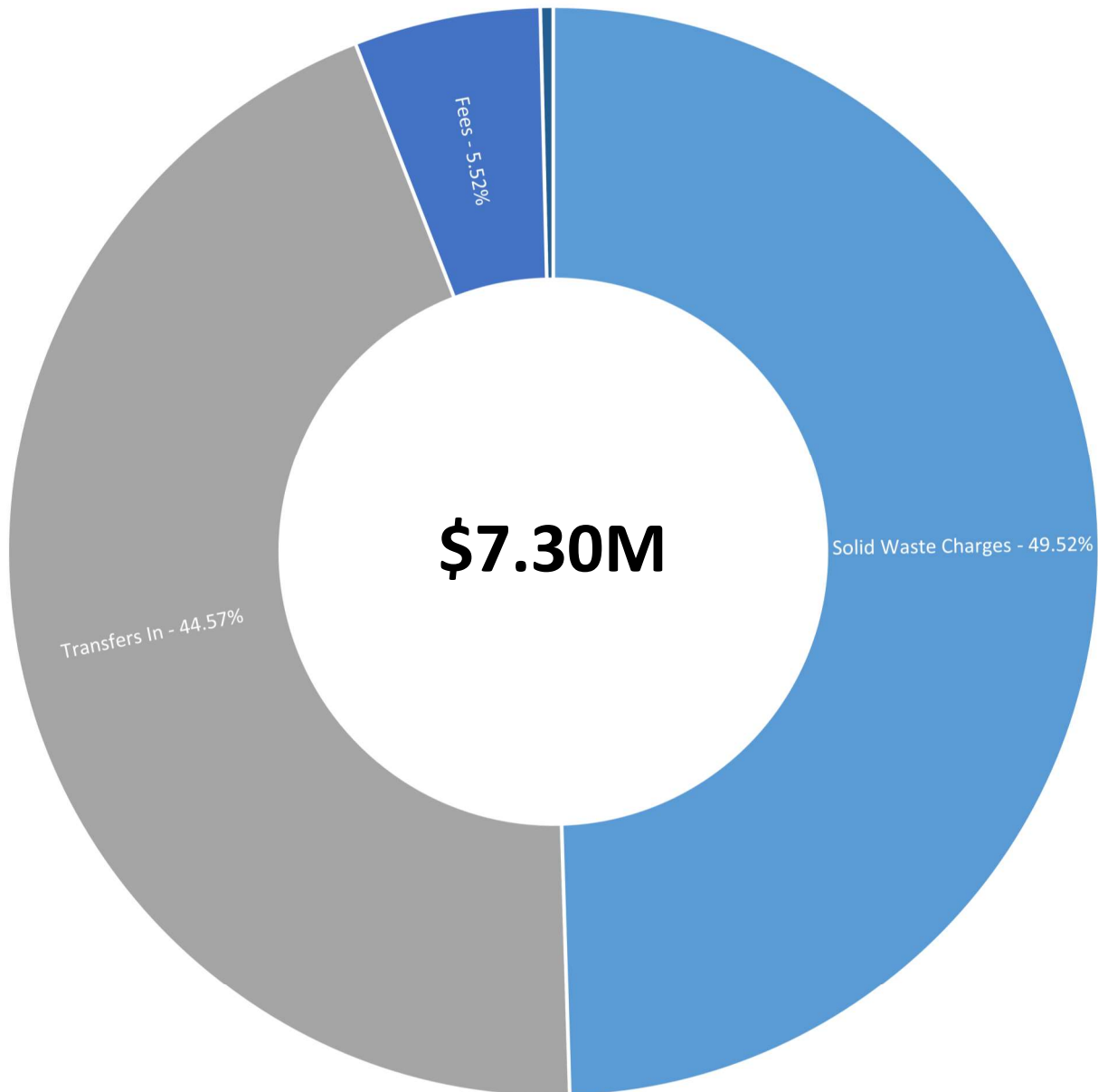


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$21,731	\$3,000	\$3,000	\$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	\$5,526,070	\$6,941,987	\$7,127,383	\$7,300,106	5.16%
Personnel Costs	\$2,996,797	\$3,465,586	\$3,660,584	\$3,673,318	5.99%
Contracted Services	\$1,117,513	\$1,356,680	\$1,301,632	\$1,392,180	2.62%
Debt Service	\$1,430	\$0	\$0	\$1,431	100.00%
Equipment Lease & Utilities	\$640,801	\$906,368	\$906,368	\$804,166	-11.28%
Equipment/Capital Outlay	\$160,458	\$22,000	\$28,084	\$35,000	59.09%
Maintenance	\$440,364	\$430,200	\$587,680	\$470,500	9.37%
Operational Support	\$496,064	\$752,193	\$634,075	\$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	\$7,127,383	\$7,300,106	5.16%



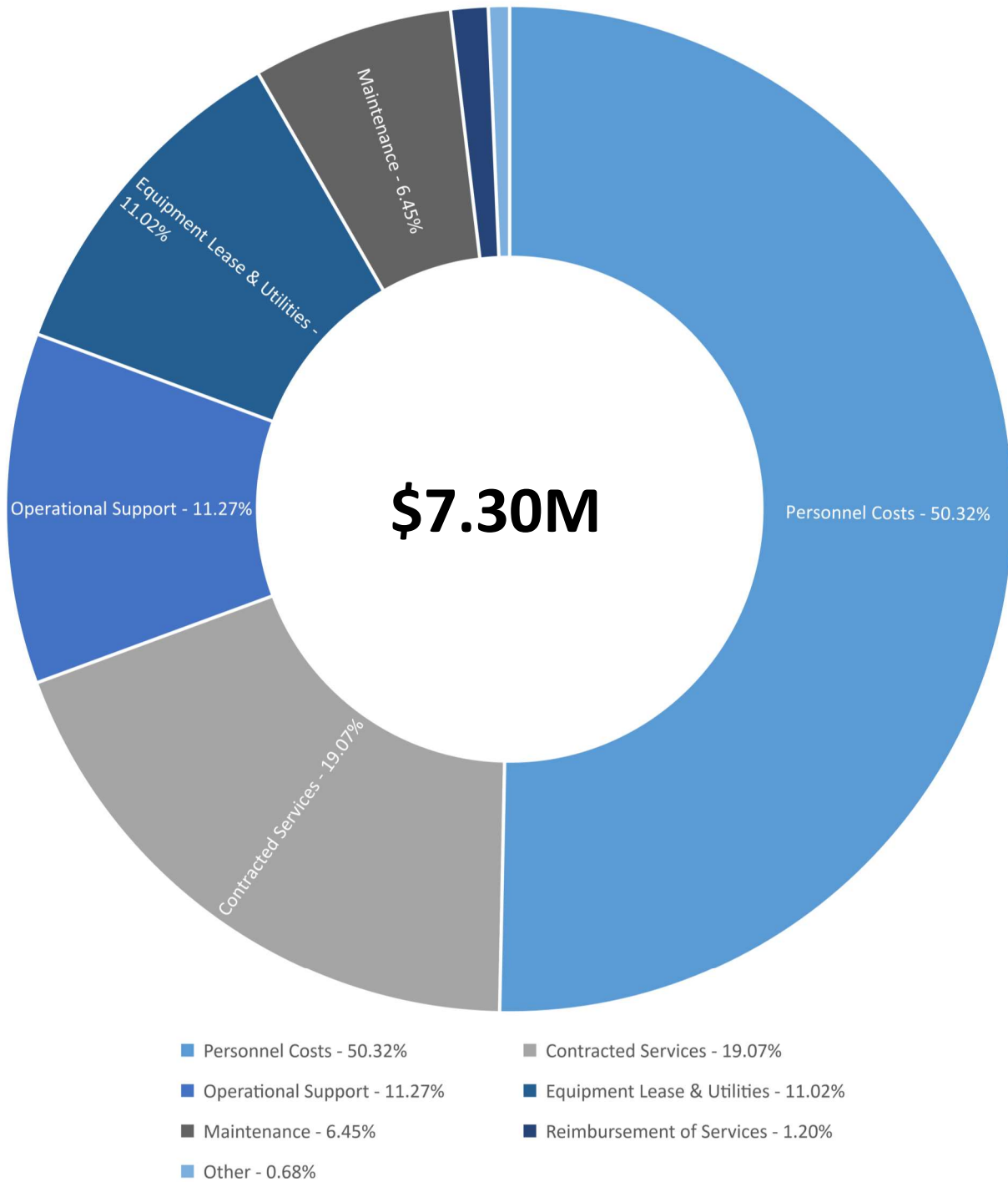
REVENUES



■ Solid Waste Charges - 49.52% ■ Transfers In - 44.57% ■ 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

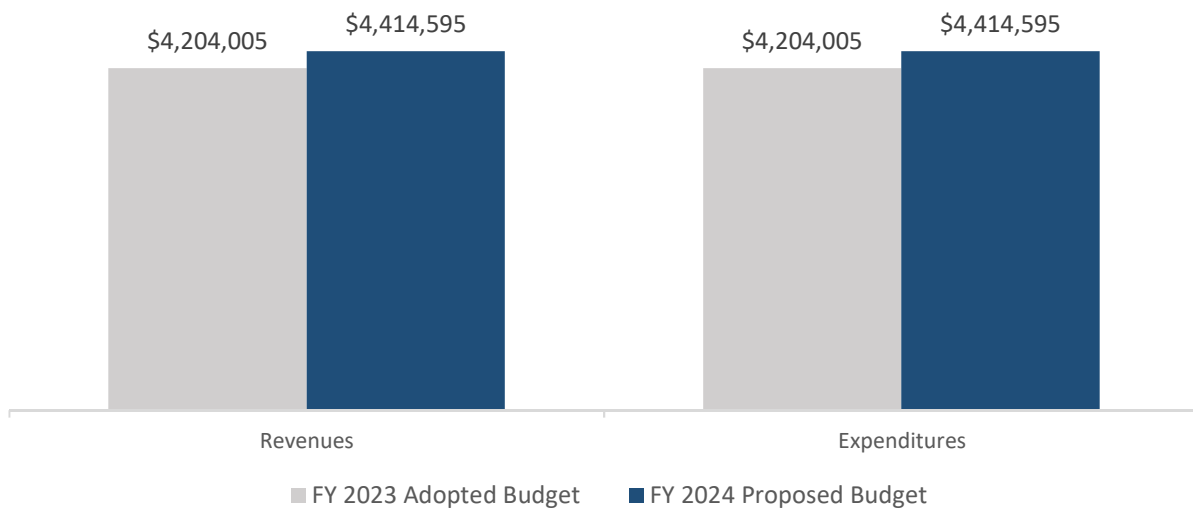
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Stormwater

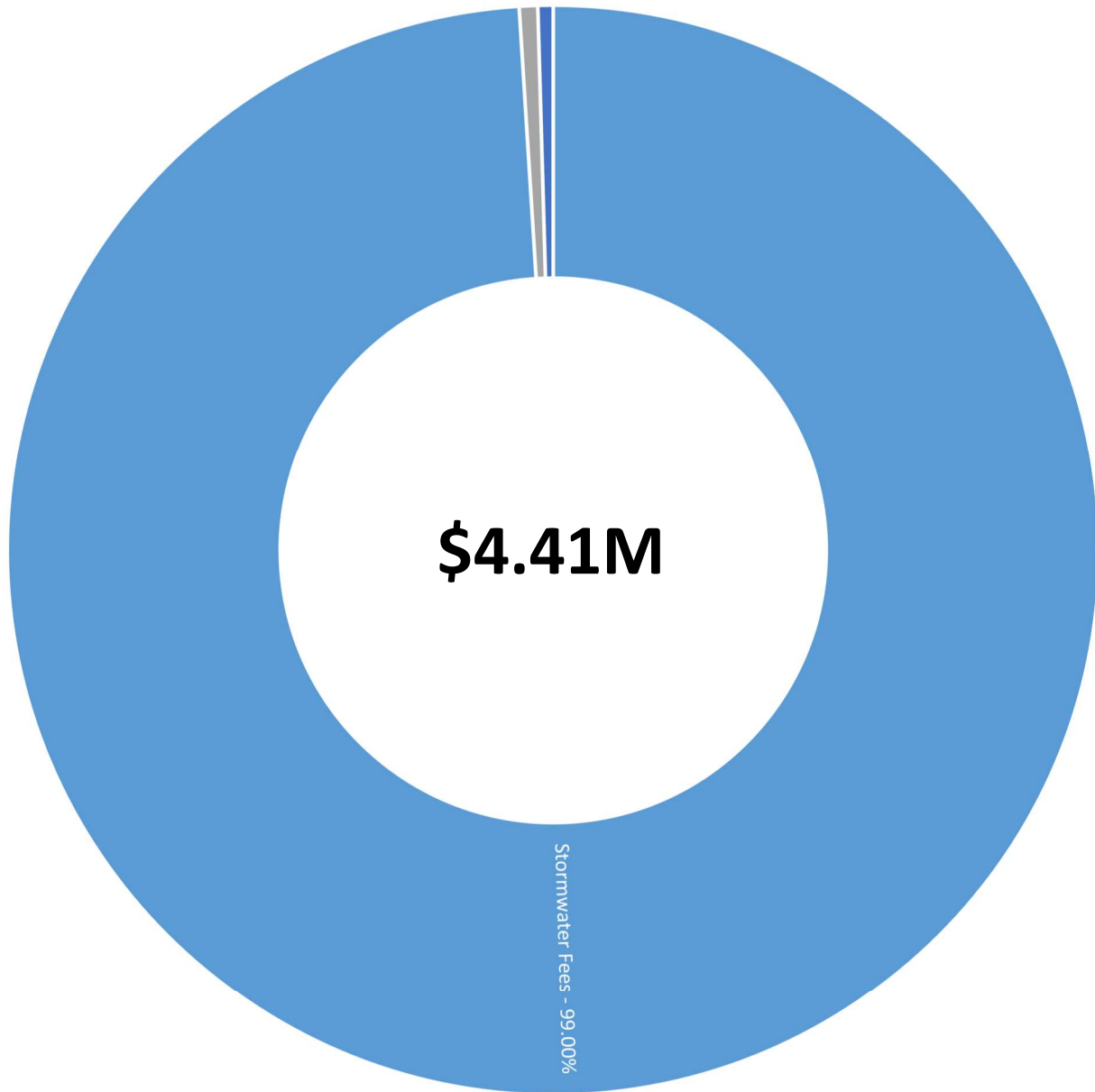


Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$0	\$0	0.00%
Stormwater Fees	\$3,077,969	\$4,187,930	\$4,187,930	\$4,370,520	4.36%
Appropriated Fund Balance	\$0	\$0	\$0	\$0	0.00%
Transfers In	\$1,670	\$0	\$0	\$0	0.00%
Total Revenues	\$3,118,327	\$4,204,005	\$4,218,405	\$4,414,595	5.01%
Personnel Costs	\$547,533	\$700,466	\$701,466	\$810,138	15.66%
Contracted Services	\$118,705	\$139,730	\$139,954	\$215,540	54.25%
Equipment Lease & Utilities	\$47,280	\$167,908	\$167,908	\$167,908	0.00%
Equipment/Capital Outlay	\$346,867	\$21,500	\$530,171	\$33,000	53.49%
Maintenance	\$109,646	\$131,000	\$137,000	\$131,000	0.00%
Operational Support	\$319,336	\$919,054	\$416,359	\$443,781	-51.71%
Travel/Training	\$5,213	\$12,505	\$13,705	\$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	\$1,000,000	\$1,300,000	30.00%
Total Expenditures	\$3,232,317	\$4,204,005	\$4,218,405	\$4,414,595	5.01%

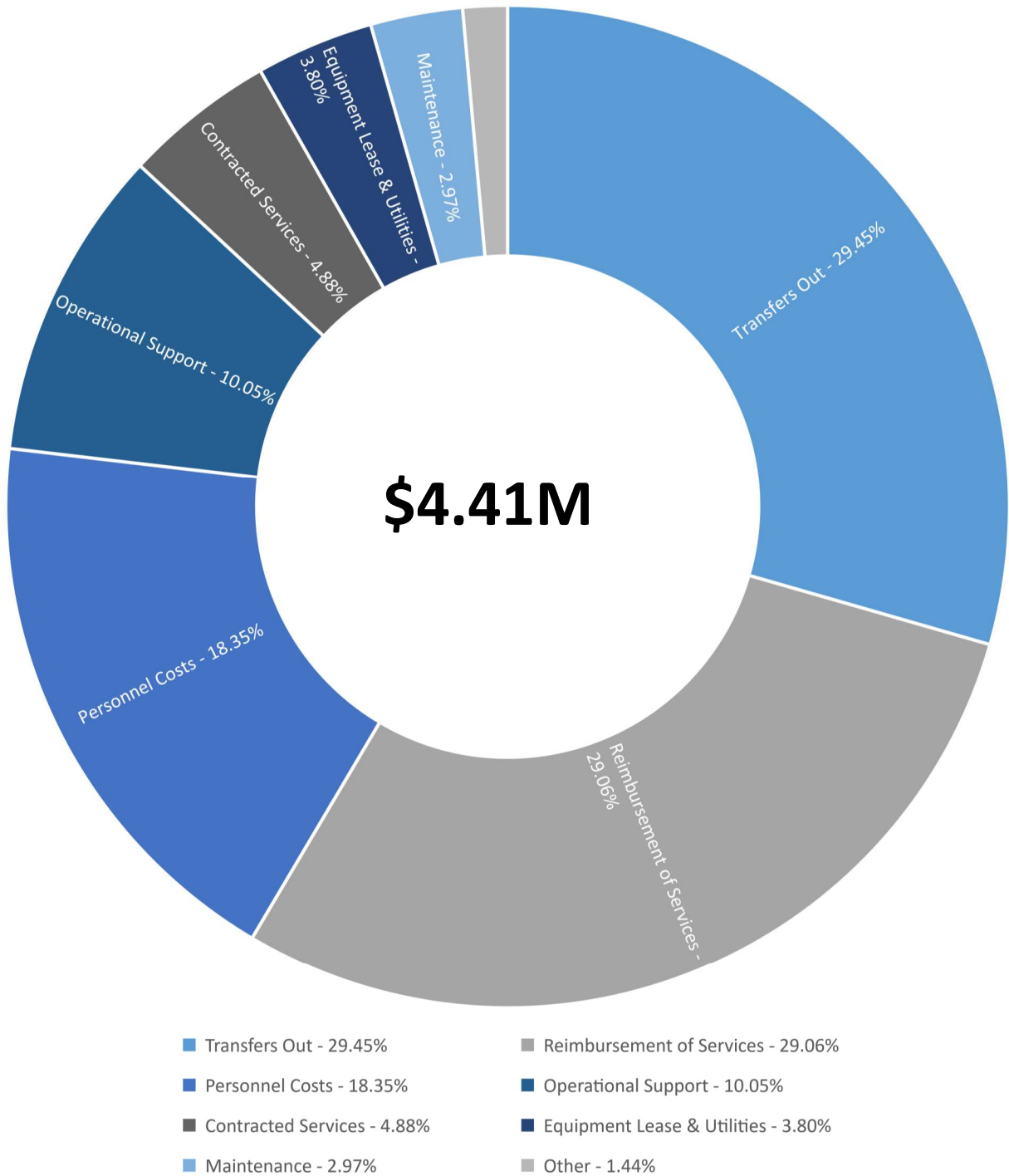


REVENUES



■ 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"

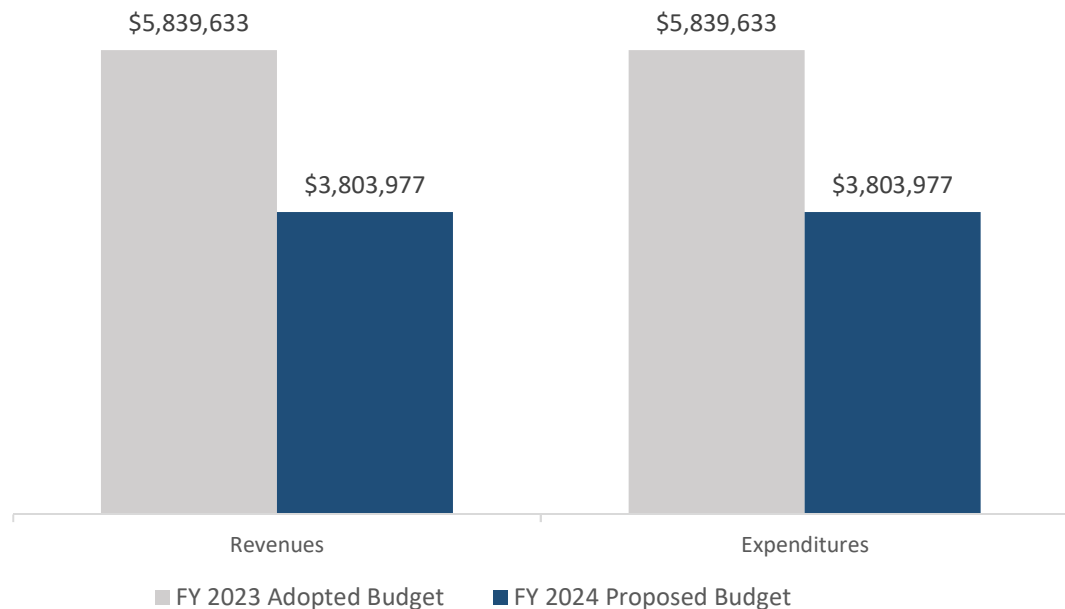
Water & Sewer Capital Expansion/Develop



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 Proposed Budget	% Change from Adopted
Investment Earnings	\$21,926	\$3,000	\$243,000	\$400,000	13233%
Appropriated Fund Balance	\$0	\$0	\$0	\$0	0.00%
Transfers In	\$6,561,107	\$5,836,633	\$5,836,633	\$3,403,977	-41.68%
Total Revenues	\$6,583,033	\$5,839,633	\$6,079,633	\$3,803,977	-37.43%
Operational Support	\$0	\$2,345,656	\$2,585,656	\$0	-100.00%
Transfers Out	\$4,944,067	\$3,493,977	\$3,493,977	\$3,803,977	8.87%
Total Expenditures	\$4,944,067	\$5,839,633	\$6,079,633	\$3,803,977	-37.43%



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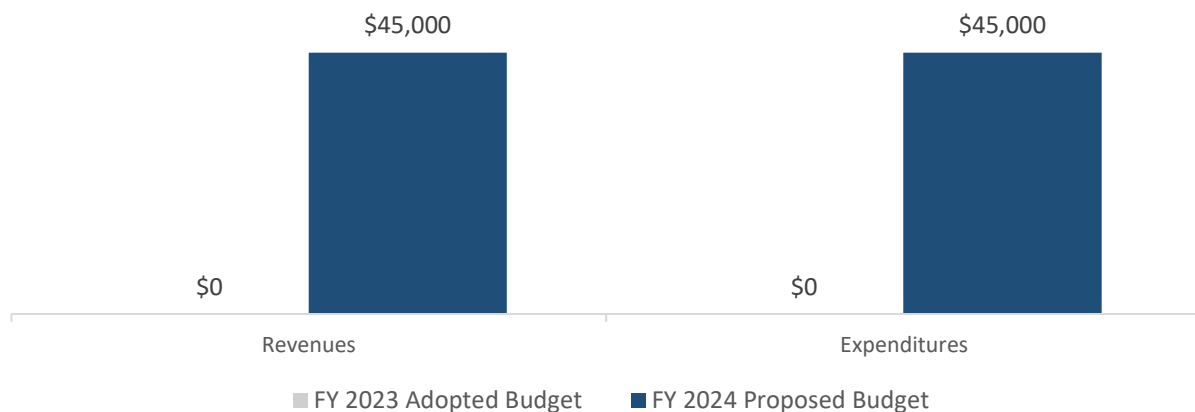
Water & Sewer Renewal & Replacement



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 Proposed 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	\$150,000	\$0	\$0	\$0	0.00%
Total Revenues	\$153,747	\$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%



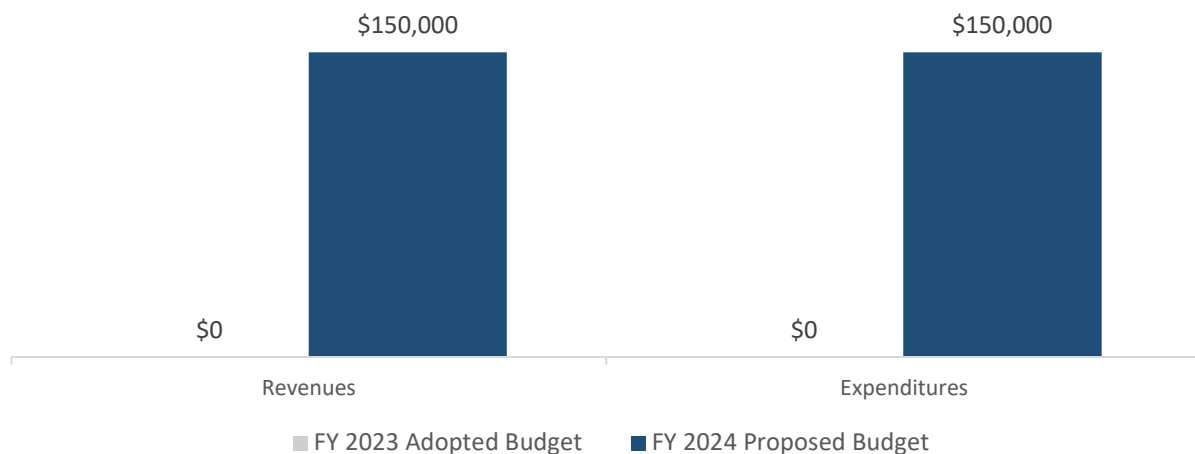
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Electric Renewal & Replacement

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 Proposed Budget	% Change from Adopted
Investment Earnings	\$11,409	\$0	\$0	\$150,000	100.00%
Appropriated Fund Balance	\$0	\$0	\$7,062,850	\$0	0.00%
Transfers In	\$0	\$0	\$0	\$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%



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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.

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.

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.

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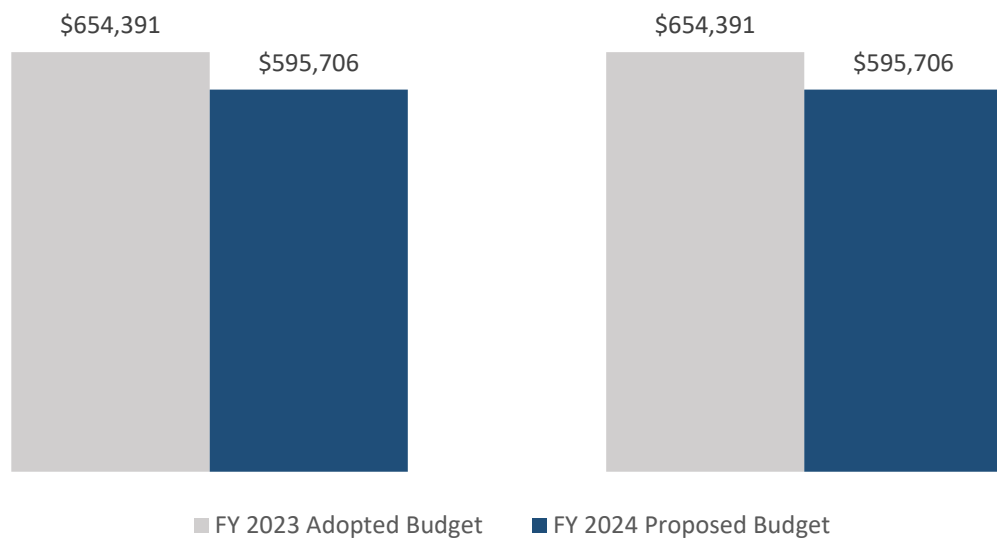
Community Development Block Grant



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.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$143,639	\$161,773	12.62%
Contracted Services	\$261,608	\$282,150	\$843,856	\$282,329	37.95%
Equipment Lease & Utilities	\$7,536	\$7,746	\$7,246	\$5,165	-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	\$191,629	\$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%



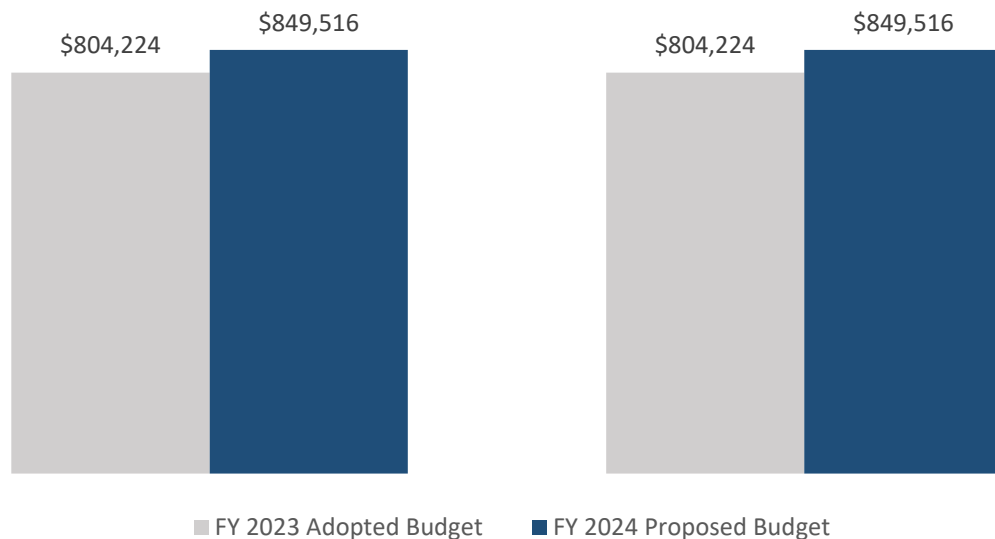
HOME Investment Trust



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.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$54,446	\$17,698,	\$19,400	\$19,400	9.62%
Appropriated Fund Balance	\$0	\$0	\$67,910	\$0	0.00%
Total Revenues	\$284,764	\$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%



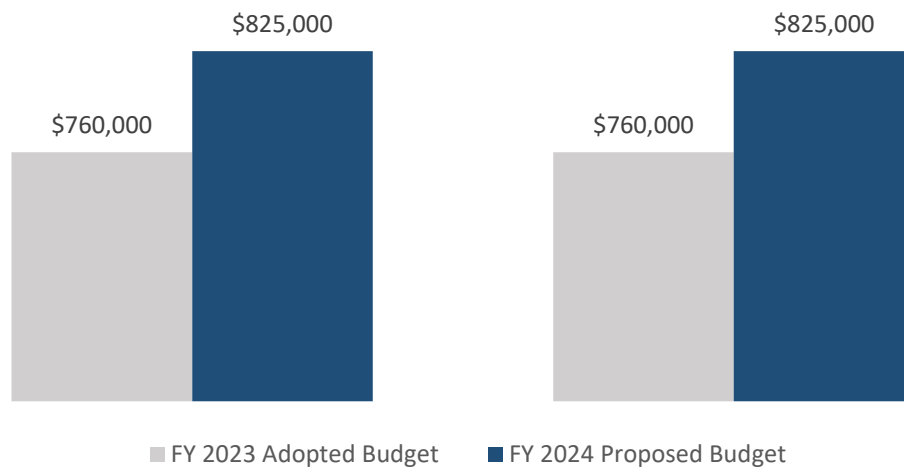
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Occupancy Tax

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 Proposed Budget	% Change from Adopted
Other Revenues	\$857,543	\$760,000	\$760,000	\$825,000	8.55%
Total Revenues	\$857,543	\$760,000	\$760,000	\$825,000	8.55%
Operational Support	\$857,543	\$760,000	\$760,000	\$825,000	8.55%
Total Expenditures	\$857,543	\$760,000	\$760,000	\$825,000	8.55%



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Downtown Municipal Services District

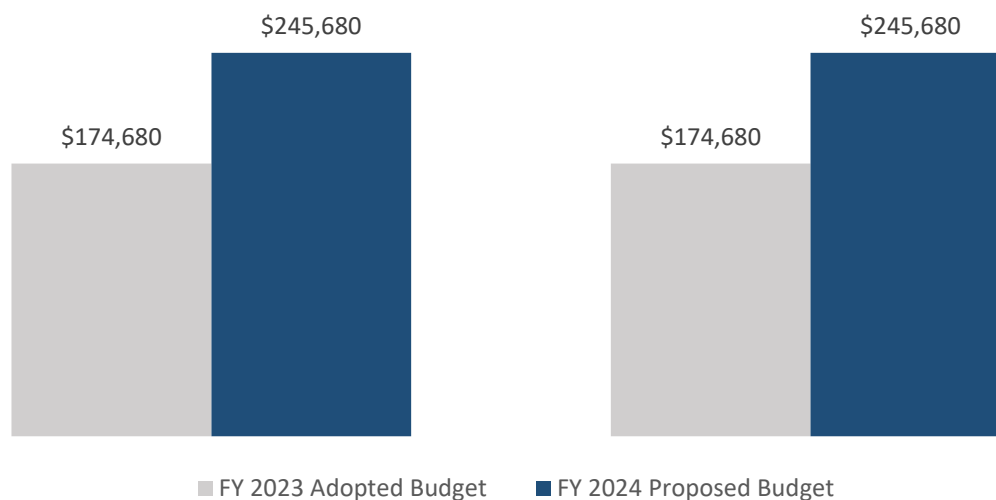


The Downtown Municipal Services District (MSD) Fund is used to account for special property taxes assessed to be used for downtown improvements. The Downtown MSD was established in 1997 and the current tax rate is \$0.20.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	-100.00%
Total Revenues	\$196,092	\$174,680	\$371,064	\$245,680	40.65%

Personnel Costs	\$47,298	\$49,815	\$49,815	\$56,379	13.18%
Contracted Services	\$4,082	\$5,000	\$13,539	\$60,000	1100.00%
Equipment Lease & Utilities	\$5,430	\$10,970	\$10,970	\$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	\$252,840	\$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

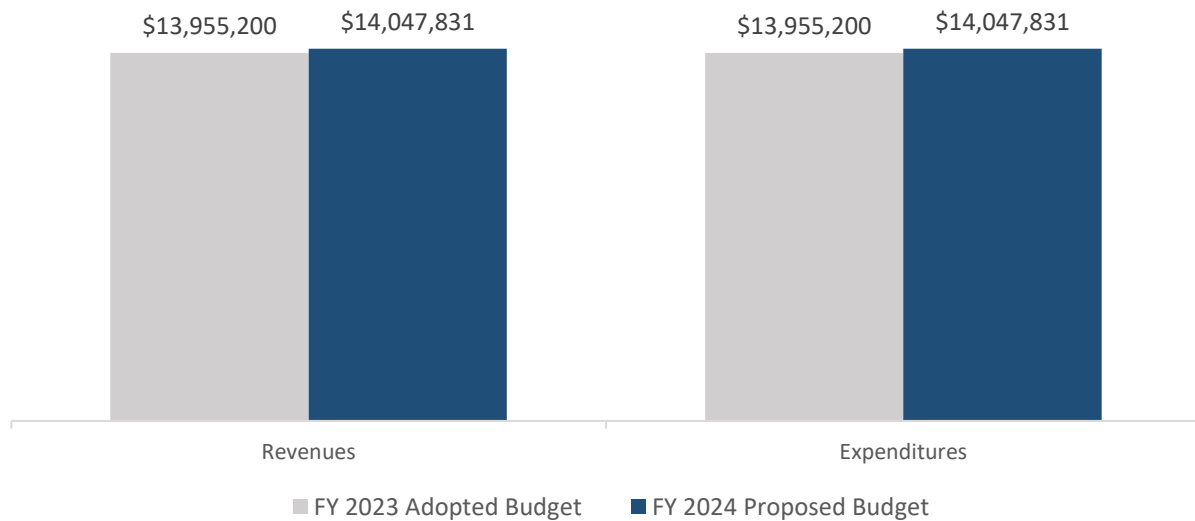


The Health Self-Insurance Fund is used to accumulate and allocate the costs of providing self-insured medical coverage to City employees.

Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$541,120	\$580,633	16.56%
Equipment Lease & Utilities	\$0	\$0	\$0	\$5,280	100.00%
Equipment/Capital Outlay	\$0	\$0	\$750,000	\$0	0.00%
Operational Support	\$10,423,439	\$13,457,080	\$12,923,456	\$13,461,918	0.04%
Total Expenditures	\$10,954,855	\$13,955,200	\$14,214,576	\$14,047,831	0.66%



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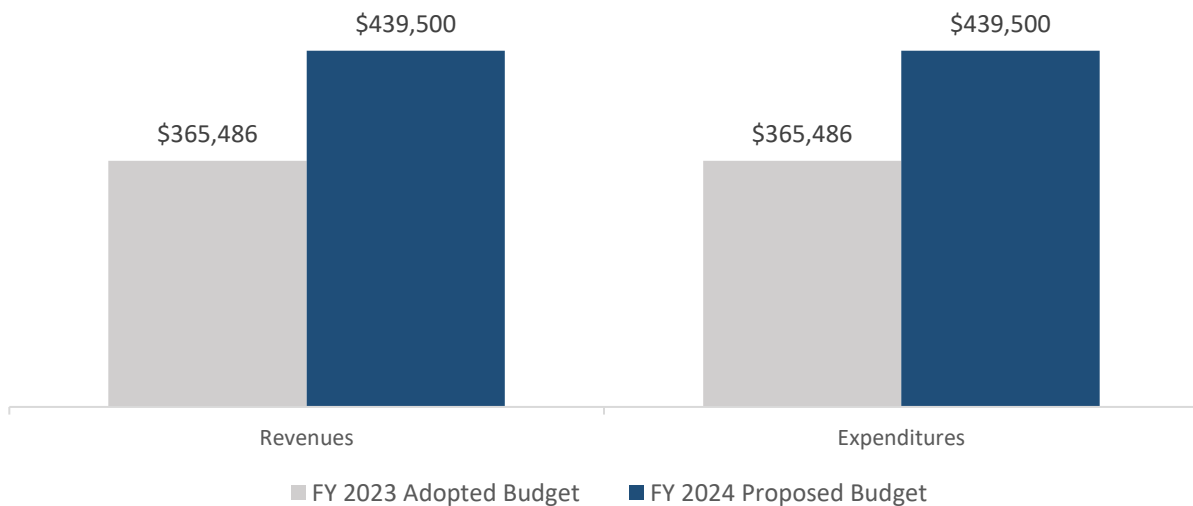
Dental Self-Insurance



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 Proposed Budget	% Change from Adopted
Investment Earnings	\$35	\$0	\$0	\$2,000	100.00%
Other Revenues	\$375,545	\$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%



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Vehicle/Equipment Renewal & Replacement

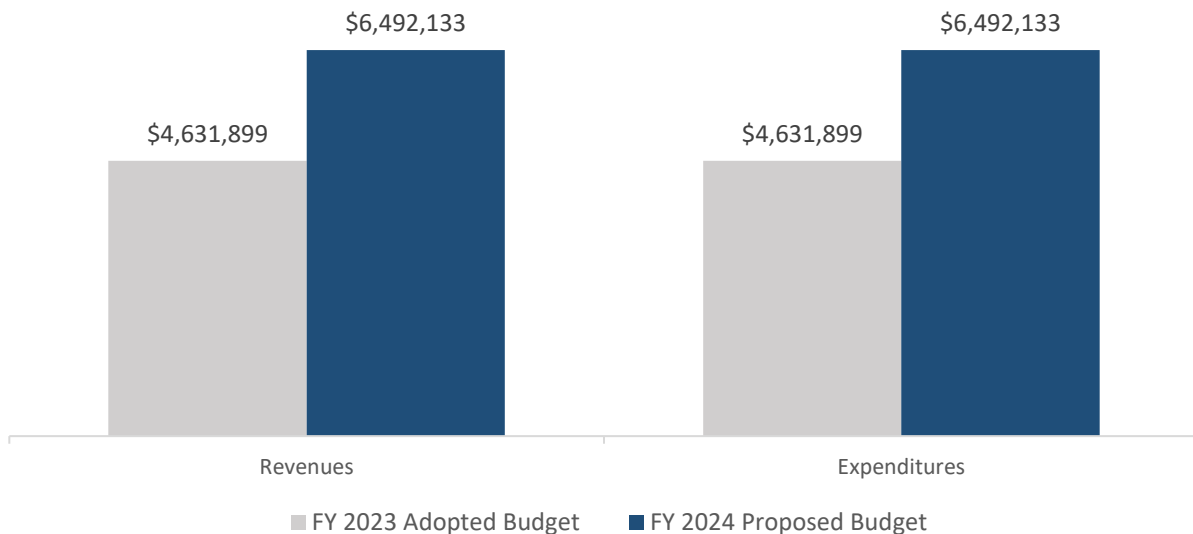


The Vehicle/Equipment Replacement Fund is used to accumulate and allocate the costs associated with the City’s vehicle and equipment replacement, as well as purchases of additional items as the City continues to grow and demand for these items increases.

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 Proposed Budget	% Change from Adopted
Investment Earnings	\$11,430	\$0	\$102,000	\$100,000	0.00%
Other Revenues	\$12,679,703	\$4,631,899	\$4,773,811	\$6,392,133	38.00%
Appropriated Fund Balance	\$0	\$0	\$5,732,564	\$0	0.00%
Total Revenues	\$12,691,133	\$4,631,899	\$10,608,375	\$6,492,133	40.16%
Contracted Services	\$4,816	\$5,100	\$5,100	\$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	\$5,260,312	\$2,431,918	100.00%
Maintenance	\$4,081	\$0	\$4,217	\$0	0.00%
Operational Support	\$196,452	\$441,036	\$1,152,983	\$157,507	-64.29%
Total Expenditures	\$8,173,143	\$4,631,899	\$10,608,375	\$6,492,133	40.16%



Technology Internal Services



The Tech Internal Services Fund is used to accumulate and allocate the costs of technological support and services throughout the City.

Mission Statement

To guide and manage the use of existing and emerging communication systems and technology throughout the City, so as to serve the citizens of Gastonia in 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 then act as technology consultants, project managers, systems implementers, developers, change managers, and technical support to ensure the delivery of technology solutions that provide value through automation.

Departmental Divisions and Responsibilities

- Administrative Application Systems
 - Geodata, Asset Management, Development Services, Finance, HR, etc.
- Communications
 - Radios and phones
- Customer Information Systems
 - Utility Billing, Web site and services, etc.
- Infrastructure Management Systems
 - Security, network, servers, storage, end-user computing, etc.
- Public Safety Management Information Systems
 - Police, Fire, EMS, etc.

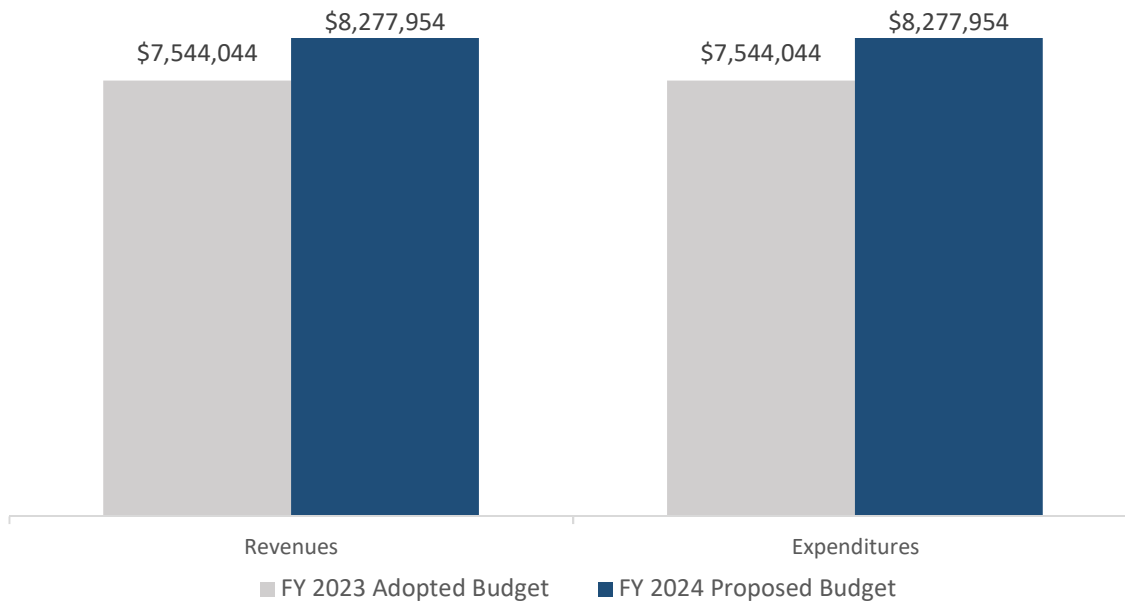
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Technology Internal Services



Budget Summary

	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2024 Proposed 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	\$1,316,928	\$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	\$12,005,960	\$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	\$3,026,542	\$2,497,463	21.83%
Debt Service	\$3,014	\$0	\$0	\$3,015	100.00%
Equipment Lease & Utilities	\$511,336	\$642,431	\$642,431	\$579,917	-9.73%
Equipment/Capital Outlay	\$33,451	\$0	\$2,273,000	\$0	0.00%
Maintenance	\$46,908	\$100,698	\$113,455	\$117,980	17.16%
Operational Support	\$683,870	\$775,080	\$1,961,235	\$876,609	13.10%
Travel/Training	\$22,376	\$51,791	\$65,245	\$121,675	134.93%
Total Expenditures	\$6,522,448	\$7,544,044	\$12,005,960	\$8,277,954	9.73%



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.

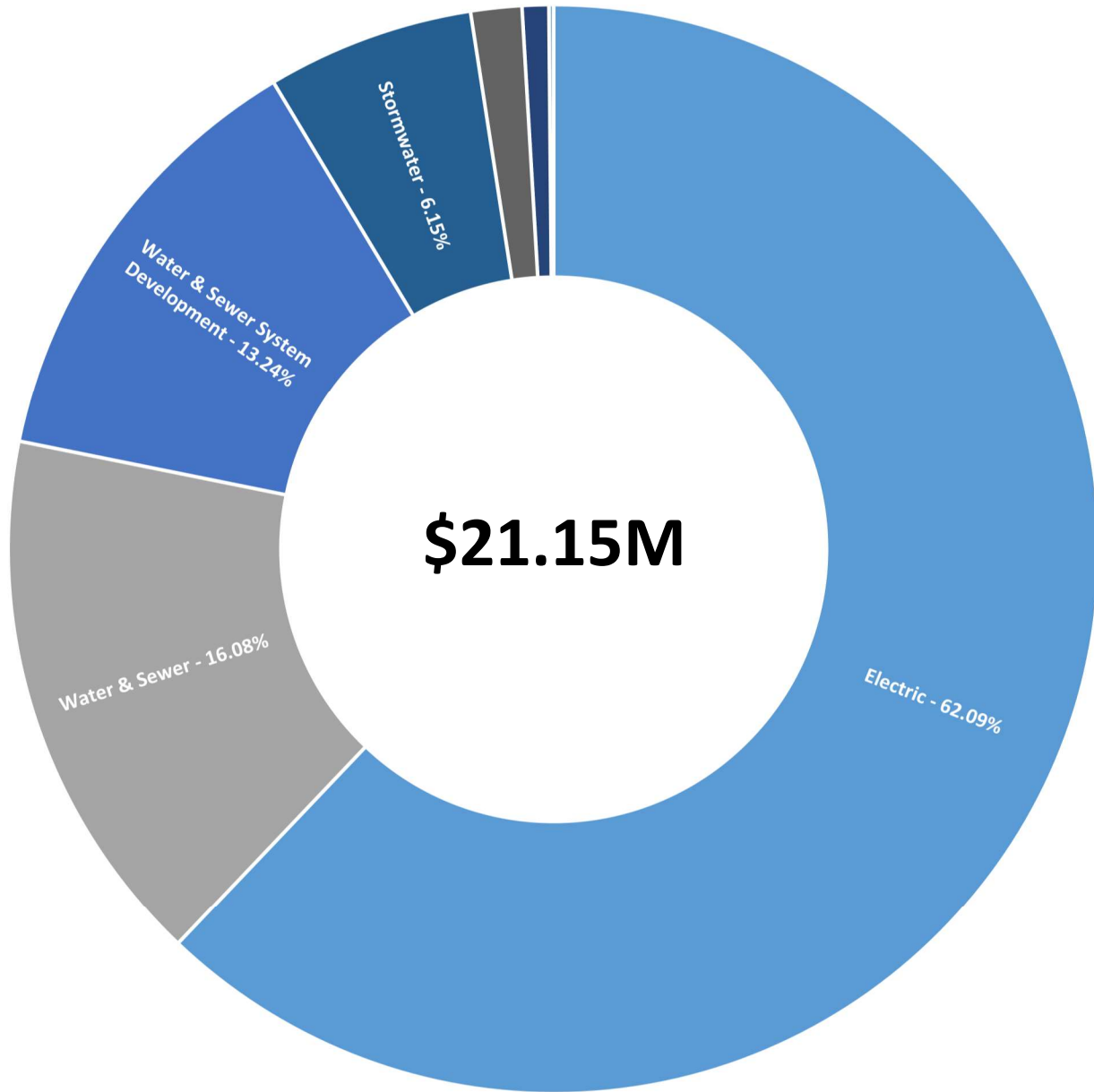
Each year as part of the budget preparation process, City Management, Director of Financial Services, Budget Office and affected departments, propose a capital improvement plan for each major capital fund. The plan is basically a planning tool for management and City Council. The first year of the plan 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 By Pass
- 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 to account 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 improvement projects.



PROJECT NAME	TBD
DESCRIPTION	TBD
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2024 BUDGET	\$166,667
FUNDING SOURCE	\$150,000 from NCDOT Aviation Division
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

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.

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.



Street Improvement Capital Projects

PEDESTRIAN SAFETY/INTERSECTION IMPROVEMENTS/SAFETY IMPROVEMENT AT PARKS AND SCHOOLS	
PROJECT NAME	
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



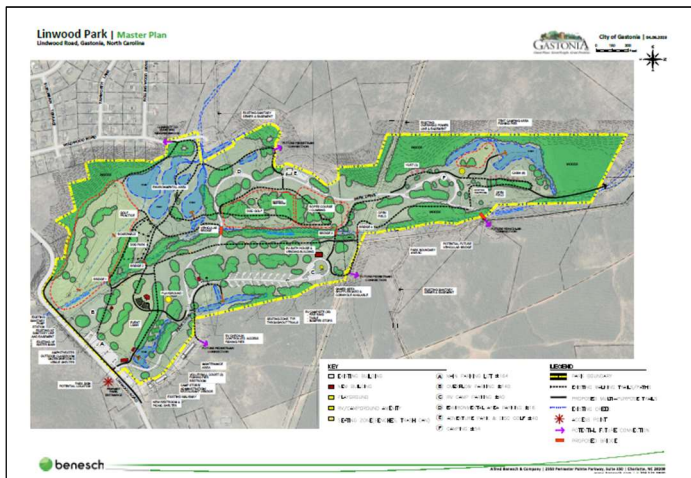
Neal Hawkins Road Corridor Study
(from E Hudson Blvd to Union Rd)

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.



Linwood Springs Park

Catawba Creek Greenway Southeast Extension

Street Improvement Capital Projects

PROJECT NAME	CITY MATCH
DESCRIPTION	City match for federally funded sidewalk projects
ESTIMATED COST	\$825,000
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.

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.



General Fund Capital Projects

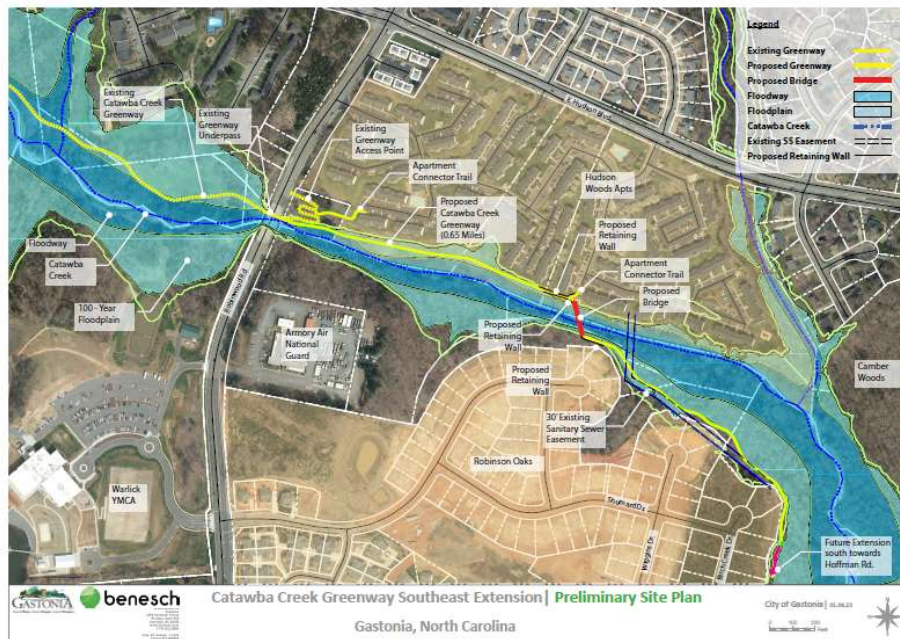


New Projects

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 FY 2024 BUDGET	TBD
FUNDING SOURCE(S)	N/A - Carry over from prior year/Grant Funding \$507,020 – Payment in lieu of greenway from a developer \$1,880,000 – State Capital Infrastructure Fund Grant
IMPACT ON OPERATING	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 FY 2024 BUDGET	TBD
FUNDING SOURCE	N/A – Funding is carrying over from prior year 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)



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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.

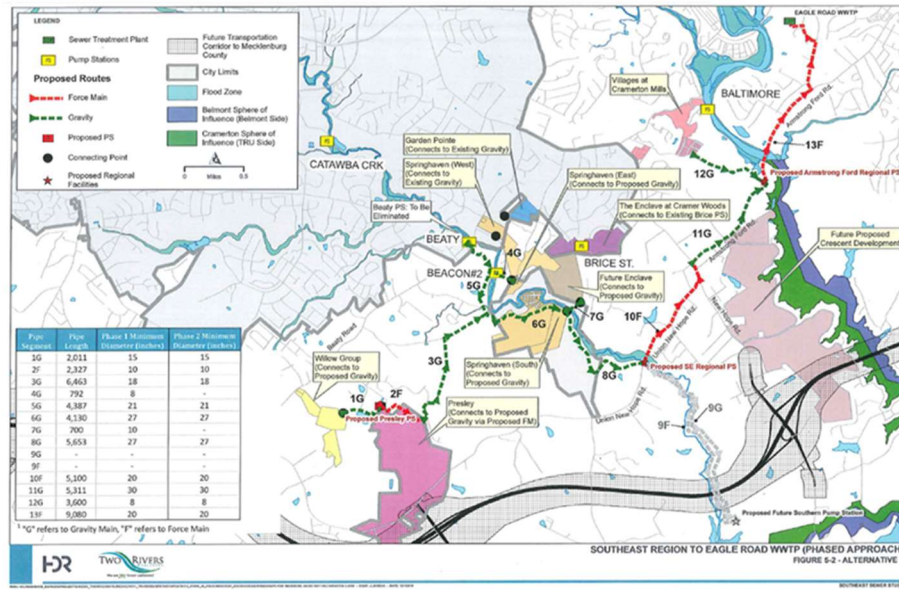
It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps mitigate the need for existing customers to pay for system expansions entirely through increased 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 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.



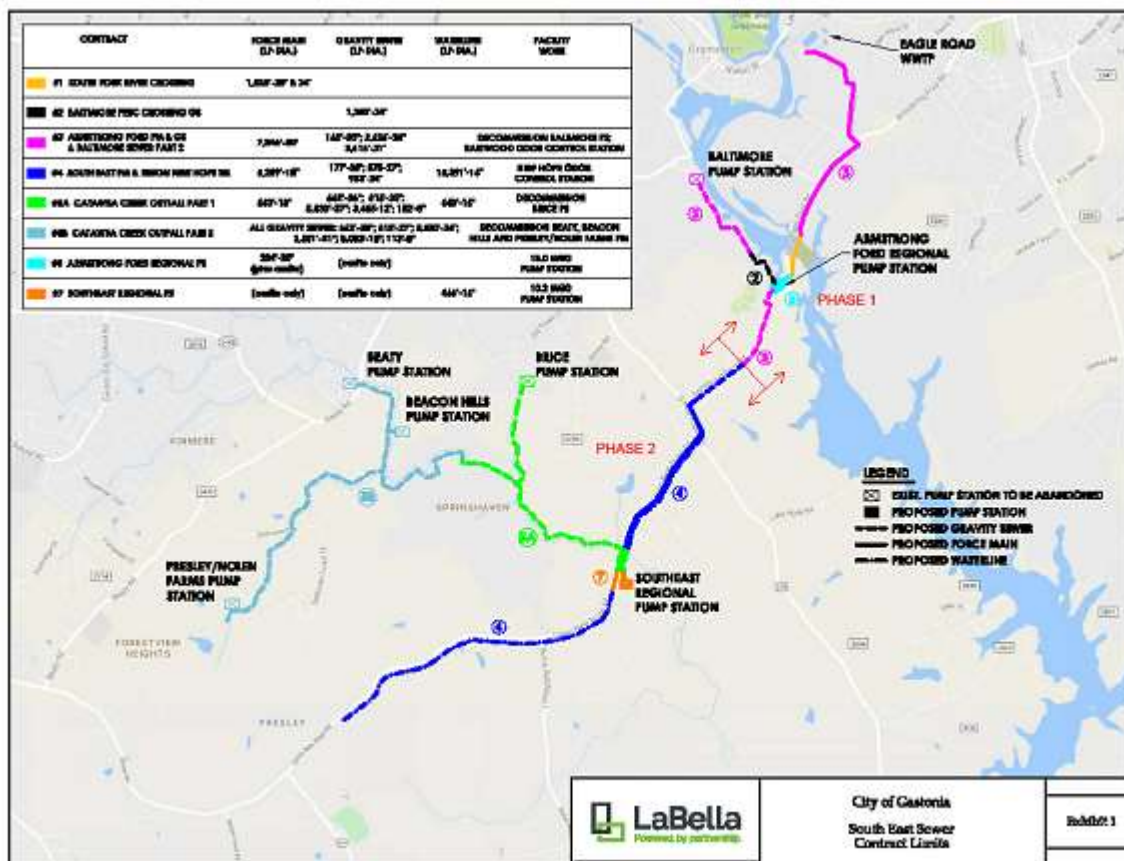
PROJECT NAME	RANKIN LAKE 36" VALVE REFURBISHMENT
DESCRIPTION	Refurbishment of 36" valve at Rankin Lake
ESTIMATED COST	\$150,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$150,000
FUNDING SOURCE	Transfer from Water & Sewer Capital Expansion/Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and 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.



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.

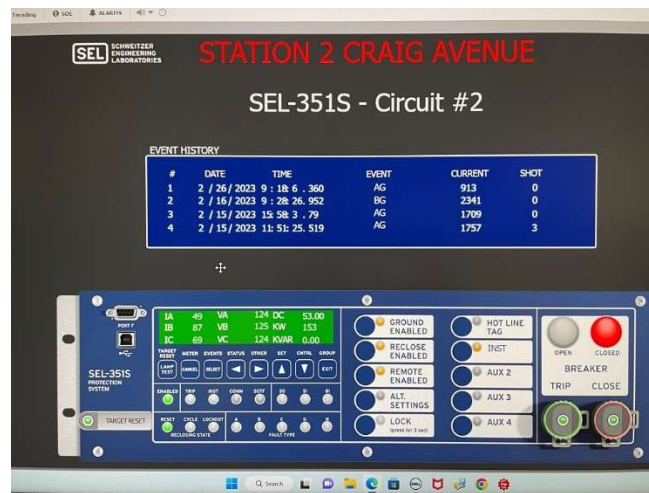


PROJECT NAME	REDUNDANT SECONDARY SUBSTATION #2
DESCRIPTION	Installation of the 2nd of 4 redundant Secondary Substations at Long Creek Wastewater Treatment Plant
ESTIMATED COST	\$750,000
ESTIMATED COMPLETION	FY 2024
FY 2024 BUDGET	\$86,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON 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	\$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.



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.



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.



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.

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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.

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

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

Glossary



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.

CATS – acronym used for the Charlotte Area Transit System

CDBG – acronym for Community Development Block Grant

Glossary



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

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

Glossary



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

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.

Glossary



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

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.

Glossary



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

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

Glossary



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

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

Glossary



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)

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

Glossary



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

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

Glossary



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

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

Glossary



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

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

Glossary



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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City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
Cemeteries				
Grave space	Adult City Resident Adult Non-City Resident Infant	\$1,200.00 \$1,500.00 \$500.00	\$1,200.00 \$1,500.00 \$500.00	\$0.00 \$0.00 \$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 Weekends	\$100.00 \$200.00	\$100.00 \$200.00	\$0.00 \$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 Any costs exceeding \$95 minimum above will be assessed at their actual cost in addition to the minimum charge	\$95.00 Varies	\$95.00 Varies	\$0.00 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 One (1) to five (5) acres Over five (5) acres Over five (5) acres, per acre	\$500.00 \$800.00 \$0.00 \$200.00	\$500.00 \$800.00 \$0.00 \$200.00	\$0.00 \$0.00 \$0.00 \$0.00
Subdivision plan review ^b	Per subdivision Per lot	\$300.00 \$30.00	\$300.00 \$30.00	\$0.00 \$0.00
Preliminary plat review	Per lot	\$0.00	\$4.00	\$4.00
Final plat review ^b	Minor subdivision, easement, recombination, etc. Major subdivision Major subdivision, per lot	\$80.00 \$80.00 \$3.00	\$80.00 \$80.00 \$6.00	\$0.00 \$0.00 \$3.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed 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 Proposed 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 Proposed 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 Proposed 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 Proposed 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)
<u>Other Fees and Charges</u>				
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 Proposed 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 Proposed 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 Proposed 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 Proposed 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	King (see diagram below)	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



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 Proposed Fee	Change	
Parks & Recreation				
Athletic Team Registrations				
Boys Baseball - Spring League*				
5-6 Tee ball	City team Non-City team	\$35.00 \$85.00	\$35.00 \$85.00	\$0.00 \$0.00
7-8 Coach pitch	City team Non-City team	\$35.00 \$275.00	\$35.00 \$275.00	\$0.00 \$0.00
9-10 & 11-12 Boys baseball	City team Non-City team	\$35.00 \$450.00	\$35.00 \$450.00	\$0.00 \$0.00
13-15 Boys baseball	City team Non-City team	\$35.00 \$500.00	\$35.00 \$500.00	\$0.00 \$0.00
Boys Baseball - Fall League*				
7-8 Coach pitch	City team Non-City team	\$225.00 \$275.00	\$225.00 \$275.00	\$0.00 \$0.00
9-10 & 11-12 Boys baseball	City team Non-City team	\$400.00 \$450.00	\$400.00 \$450.00	\$0.00 \$0.00
13-15 Boys baseball	City team Non-City team	\$450.00 \$500.00	\$450.00 \$500.00	\$0.00 \$0.00
Girls Fast Pitch Softball - Spring League*				
8U Coach pitch	City team Non-City team	\$35.00 \$275.00	\$35.00 \$275.00	\$0.00 \$0.00
10U, 12U and 14U Girls	City team Non-City team	\$35.00 \$450.00	\$35.00 \$450.00	\$0.00 \$0.00
Girls Fast Pitch Softball - Fall League*				
8U Coach pitch	City team Non-City team	\$225.00 \$275.00	\$225.00 \$275.00	\$0.00 \$0.00
10U, 12U and 14U Girls	City team Non-City team	\$400.00 \$450.00	\$400.00 \$450.00	\$0.00 \$0.00
Girls Volleyball - Spring League*				
7-9, 10-12 and 13-15 Girls Volleyball	City team Non-City team	\$35.00 \$200.00	\$35.00 \$200.00	\$0.00 \$0.00
Girls Volleyball - Fall League*				
7-9, 10-12 and 13-15 Girls Volleyball	City team Non-City team	\$150.00 \$200.00	\$150.00 \$200.00	\$0.00 \$0.00
Youth Basketball - Winter League*				
3-4 Coed	City team Non-City team	\$35.00 \$85.00	\$35.00 \$85.00	\$0.00 \$0.00
5-6 Coed	City team Non-City team	\$35.00 \$175.00	\$35.00 \$175.00	\$0.00 \$0.00
7-8 Coed	City team Non-City team	\$35.00 \$450.00	\$35.00 \$450.00	\$0.00 \$0.00
Boys: 9-10, 11-12, 13-15 and Senior High	City team Non-City team	\$35.00 \$450.00	\$35.00 \$450.00	\$0.00 \$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed 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 Proposed 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 Proposed 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 Proposed 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 Proposed 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 Proposed Fee	Change	
Lake front rentals				
Daily fishing permit: 15 & under	City resident Non-City resident	\$1.00 \$2.00	\$1.00 \$2.00	\$0.00 \$0.00
Daily fishing permit: 16 & older	City resident Non-City resident	\$2.00 \$3.00	\$2.00 \$3.00	\$0.00 \$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 Without motor, per day*	\$5.00 \$25.00	\$5.00 \$25.00	\$0.00 \$0.00
One daily fishing permit included with daily boat rental	With motor, per hour With motor, per day	\$11.00 \$40.00	\$11.00 \$40.00	\$0.00 \$0.00
Kayak	Per hour	\$5.00	\$5.00	\$0.00
Pedalboats (two-person)	Per half hour Per hour	\$7.00 \$10.00	\$7.00 \$10.00	\$0.00 \$0.00
Pedalboats (four-person)	Per half hour Per hour	\$8.00 \$12.00	\$8.00 \$12.00	\$0.00 \$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 Non-City resident	\$2.00 \$3.00	\$2.00 \$3.00	\$0.00 \$0.00
Tournaments (per court, per hour)	City resident Non-City resident	\$3.00 \$4.00	\$3.00 \$4.00	\$0.00 \$0.00
Co-sponsored events		Free	Free	N/A
Special events				
Rotary Pavilion Rental fee per day	Government/non-profit/City resident Non government/for profit/non-City resident	\$200.00 \$400.00	\$200.00 \$400.00	\$0.00 \$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed 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
Other hearings			

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
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 than five (5) acres) \$800.00	\$800.00	\$0.00	
	Major (per acre, over five (5) acres) \$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 Proposed 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 CS - small commercial service ^a			
Minimum billing demand = 30 kW, but load qualifications: < 100kW			
Facility charge			
All months	\$0.00	\$0.00	\$0.00
First 30 kWh of billing demand			
No charge	\$0.00	\$0.00	\$0.00
Per kWh > 30 of billing demand			
Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh for the first 3,000 kWh			
Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh > 3,000			
Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Schedule IS - small industrial service ^a			
No minimum billing demand and load qualifications: < 100kW			
Facility charge			
All months	\$0.00	\$0.00	\$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)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh for the first 1,000 kWh			
Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh > 1,000			
Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
Winter months (Oct - May)	\$0.00	\$0.00	\$0.00

^a Small commercial and industrial services above have been combined into small general service demand below

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
Schedule SGS - small general service demand ^a				
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 CM - medium commercial service ^b				
Minimum billing demand = 30 kW and load qualifications: ≥ 100 kW & < 250kW				
Facility charge	All months	\$0.00	\$0.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00

Schedule IM - medium industrial service ^b				
No minimum billing demand and load qualifications: ≥ 100kW & < 500 kW				
Facility charge	All months	\$0.00	\$0.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00

^b Medium commercial and industrial services above have been combined into medium general service demand on the next page

Schedule MGS - medium general service demand ^b				
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 CL - large commercial service ^c				
Minimum billing demand = 30 kW and load qualifications: ≥ 250 kW & < 500kW				
Facility charge	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00

Schedule IL - large industrial service ^c				
No minimum billing demand and load qualifications: ≥ 500 kW				
Facility charge	All months	\$0.00	\$0.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.00	\$0.00	\$0.00
	Winter months (Oct - May)	\$0.00	\$0.00	\$0.00

^c Large commercial and industrial services above have been combined into large general service demand below

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
Schedule LGS - large general service demand ^c				
Load qualifications: ≥ 250 kW & ≤ 500 kW				
Facility charge	All months	\$0.00	\$0.00	\$0.00
All demand	All	\$0.00	\$0.00	\$0.00
Energy charge, per kWh	All	\$0.00	\$0.00	\$0.00
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-03-31)				
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 (08-11)				
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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
Per kWh of excess demand	Summer months (June - Sept) Winter months (Oct - May)	\$5.00 \$5.00	\$5.00 \$5.00	\$0.00 \$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.05535 \$0.05000	\$0.05535 \$0.05000	\$0.00000 \$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.05151 \$0.04932	\$0.05151 \$0.04932	\$0.00000 \$0.00000
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) Winter months (Oct - May)	\$19.00 \$6.00	\$19.00 \$6.00	\$0.00 \$0.00
Per kWh of excess demand	Summer months (June - Sept) Winter months (Oct - May)	\$5.00 \$5.00	\$5.00 \$5.00	\$0.00 \$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.04751 \$0.04430	\$0.04751 \$0.04430	\$0.00000 \$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.04516 \$0.04324	\$0.04516 \$0.04324	\$0.00000 \$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) Winter months (Oct - May)	\$17.10 \$5.50	\$17.10 \$5.50	\$0.00 \$0.00
Per kWh of excess demand	Summer months (June - Sept) Winter months (Oct - May)	\$5.00 \$5.00	\$5.00 \$5.00	\$0.00 \$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.04519 \$0.04400	\$0.04519 \$0.04400	\$0.00000 \$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.04126 \$0.04126	\$0.04126 \$0.04126	\$0.00000 \$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) Winter months (Oct - May)	\$19.00 \$6.00	\$19.00 \$6.00	\$0.00 \$0.00
Per kWh of excess demand	Summer months (June - Sept) Winter months (Oct - May)	\$5.00 \$5.00	\$5.00 \$5.00	\$0.00 \$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.05102 \$0.04862	\$0.05102 \$0.04862	\$0.00000 \$0.00000
Energy charge, per kWh for off peak	Summer months (June - Sept) Winter months (Oct - May)	\$0.04756 \$0.04649	\$0.04756 \$0.04649	\$0.00000 \$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) Winter months (Oct - May)	\$17.10 \$5.50	\$17.10 \$5.50	\$0.00 \$0.00
Per kWh of excess demand	Summer months (June - Sept) Winter months (Oct - May)	\$5.00 \$5.00	\$5.00 \$5.00	\$0.00 \$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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
Riders				
REPS Charge	Residential	\$0.85	\$0.85	\$0.00
	Commercial	\$4.65	\$4.65	\$0.00
	Industrial	\$47.92	\$47.92	\$0.00
RECR-1: Wind and biomass energy credit and solar photovoltaic energy credit (\$ per kW)	On-peak	\$0.0321	\$0.0321	\$0.0000
	Off-peak	\$0.0110	\$0.0110	\$0.0000

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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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

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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

			FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
		Details/Notes			
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
No longer available effective January 1, 2016					
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>					

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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
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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
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	
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	

City of Gastonia FY 2023 - FY 2024 Fee Schedule

	Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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
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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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
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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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.

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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

		Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
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.

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)	On rim	\$8.00	\$8.00	\$0.00
	Off rim	\$5.00	\$5.00	\$0.00
Excess household trash	≤ 100 lbs	\$15.00	\$15.00	\$0.00
	> 100 lbs	\$25.00	\$25.00	\$0.00
Cart lease	New garbage carts	\$50.00	\$60.00	\$10.00
	Yard waste carts	\$50.00	\$60.00	\$10.00
Yard waste	4.5 cubic yards (CY) - 9 CY	\$25.00	\$25.00	\$0.00
	> 9 CY - 13.5 CY	\$50.00	\$50.00	\$0.00
	> 13.5 - 18 CY	\$75.00	\$75.00	\$0.00
Leaf collection after leaf season		\$25.00	\$25.00	\$0.00
Residential business	Collection	\$30.50	\$30.50	\$0.00
	Extra carts	\$10.00	\$10.00	\$0.00
Outside City limits rate ^a		\$17.50	\$22.00	\$4.50
Downtown	Residential	\$10.00	\$11.00	\$1.00
	Commercial office	\$20.00	\$20.00	\$0.00
	Commercial retail	\$25.00	\$25.00	\$0.00
	Restaurant	\$50.00	\$50.00	\$0.00

a. Effective July 1, 2024, no new locations outside City limits will be eligible for this service.

Stormwater

Residential stormwater fee	Per month	\$5.00	\$5.00	\$0.00
Non-residential stormwater fee	Per month, parcel specific, based on # of equivalent runoff units (ERUs)	\$5.00	\$5.00	\$0.00
Stormwater assignment application fee	Only applies to non-residential properties with metered utilities	\$25.00	\$25.00	\$0.00

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change	
Public Works - Transportation Services				
Airport hanger rentals				
Small T-hangar	Per month	\$200.00	\$220.00	\$20.00
Large T-hangar	Per month	\$230.00	\$253.00	\$23.00
Small corporate	Per month	\$575.00	\$633.00	\$58.00
Large corporate	Per month	\$660.00	\$726.00	\$66.00
Small office	Per month	\$33.00	\$36.00	\$3.00
Large office	Per month	\$50.00	\$55.00	\$5.00
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
<i>planetarium are excluded from discounts.</i>				
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

City of Gastonia FY 2023 - FY 2024 Fee Schedule

Details/Notes	FY 2023 Adopted Fee	FY 2024 Proposed Fee	Change
Educational programs	\$3.00	\$3.00	\$0.00
Students and parents			
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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