

**FISCAL YEAR 2023**

# **ANNUAL BUDGET**



**CITY OF GASTONIA, NORTH CAROLINA**

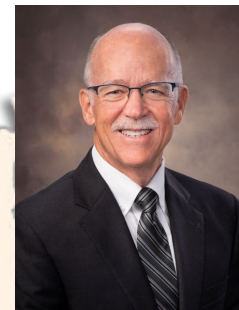
# FY 2023 Adopted Budget



**Ward 4**  
**Charles M. Odom**



**Ward 2**  
**Dave Kirlin**  
**Mayor Pro-Tem**



**Ward 1**  
**Robert J. Kellogg**



**Ward 6**  
**Donyel Barber**



**Ward 5**  
**Jennifer M. Stepp**



**Ward 3**  
**James Gallagher**



**Mayor**  
**Walker E. Reid, III**



**City Manager**  
Michael C. Peoples

**Director of Financial Services**  
Crystal Certain



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**City of Gastonia  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Gastonia, North Carolina** for its Annual Budget for the fiscal year beginning **July 1, 2021**. In order to receive this award, a governmental unit must publish a budget document and meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



# Table of Contents



## Introduction

City Manager's Budget Message.....	10
Budget Highlights .....	22
Budget Infographic.....	24
Budget Ordinance .....	26
Capital Projects Ordinance.....	30
Community Development Grant Projects Ordinance .....	32
City Background .....	33
City Organizational Chart .....	37
City Profile.....	38

## Strategic Plan

Strategic Plan .....	40
Long-Range Planning.....	47
Financial Forecast .....	57
Financial Policies & Practices .....	67

## Overview

Budget Process.....	76
Basis and Presentation of Accounting .....	79
Total City Budget.....	81
Debt Summary .....	86
Fund Balances .....	99
Personnel Summary .....	106

## Fund Summaries

<b>Governmental Funds</b> .....	114
General Fund.....	117
General Government	
Mayor & Council .....	127
City Management .....	129
City Attorney.....	132
Communications & Marketing.....	135

# Table of Contents



Development Services .....	137
Diversity, Equity & Inclusion .....	141
Economic Development.....	143
Financial Services .....	146
Housing & Community Engagement.....	151
Human Resources .....	154
Internal Audit .....	157
Planning .....	159
Public Safety	
Fire .....	161
Police.....	166
Cultural/Recreation	
Parks & Recreation.....	171
Schiele Museum.....	176
Public Works .....	179
American Rescue Plan Act (ARPA) Fund .....	182
FUSE Facility Operations Fund .....	184
Conference Center Operations Fund .....	185
Solid Waste Disposal Tax Fund .....	186
Technology Support Fund .....	187
Building Services Fund .....	188
Powell Bill Fund.....	190
<b>Enterprise Funds</b> .....	196
Water & Sewer Stimulus Grant.....	198
Water & Sewer Fund.....	199
Electric Fund.....	208
Transit System Fund.....	215
Solid Waste Fund .....	221
Stormwater Utility Fund .....	227
Electric Rate Stabilization Fund.....	232
Water & Sewer Capital Expansion/Development.....	233



# Table of Contents



<b>Special Revenue Funds</b> .....	234
Community Development Block Grant (CDBG) Fund .....	235
108 Loan – Downtown Revitalization Fund .....	237
HOME Investment Fund.....	238
Occupancy Tax Fund .....	240
Downtown Municipal Services District Fund .....	241
<b>Internal Service Funds</b> .....	242
Health Self-Insurance Fund .....	243
Dental Self-Insurance Fund .....	244
Vehicle/Equipment Replacement Fund .....	245
Technology Internal Services Fund .....	246
 <b>Capital Improvements</b>	
Introduction .....	252
Capital Project Funds .....	254
Airport Capital Projects.....	255
Street Improvement Capital Projects .....	257
General Fund Capital Projects.....	262
Water & Sewer System Development .....	265
Water & Sewer Capital Projects.....	267
Electric Capital Projects.....	281
Stormwater Capital Projects .....	292
Infrastructure .....	296
 <b>Appendices</b>	
Glossary.....	298
Fund Structure Matrix.....	311
Fund to Department Relationship Matrix.....	313
Consolidated Fee Schedule .....	315

# Reader's Guide

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

## **Introduction**

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

## **Strategic Plan and Policies**

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

## **Overview**

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

## **Fund Summaries**

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

## **Capital Improvements**

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

## **Appendices**

The Appendices includes supplementary information, such as a glossary, fund matrices and the City's FY 2023 adopted fee schedule.

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# The City of Gastonia

## Challenges. Opportunities. Growth.

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### City Manager's Budget Message FY 2022-2023

April 26, 2022

**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 2022-23 Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, 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 updated by the Mayor and City Council.

The theme of this budget is a focus on the City's human resources, our most important resource. Having the correct staff in place and trained is vital to the City's success. 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. Basic 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 support the goal of citywide quality economic development within 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 will receive a total of \$15,661,923, with the first payment of \$7,830,961.50 received in May 2021 and the remaining to be received no more than one year later. This funding is a once in a lifetime 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 includes: Police tasers, body cameras and the necessary server storage for (\$1,275,942), three-year street resurfacing project for (\$1,500,000), contractual improvements at the FUSE stadium for (\$1,500,000), grant match for Linwood Springs (\$1,000,000), repair and paving of Bob and Pat Boyd Drive and associated parking areas in conjunction with Gaston College (\$850,000), traffic preemption devices for the Fire department vehicles in partnership with NCDOT (\$45,000), upgrade to Public Works facility (\$3,000,000), partnership with Gaston County schools for athletic facilities (\$750,000) and a one-time transfer to assist with balancing the budget (\$500,000).

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 (\$764,750), an ARPA grants position to assist with processing and reporting (\$500,000) and miscellaneous upgrades for information technology security (\$232,000). During our budget outlook meeting in March, City Council also approved funding the Erwin Center pool and pool house replacement (\$1,300,000), the replacement of playground equipment at four community centers (\$500,000), the public/private partnership for affordable housing for the extension of water and sewer infrastructure to Weir Lane for Habitat for Humanity homes (\$300,000), security cameras for Martha Rivers Park and Phillips 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) and a bridge replacement at the Catawba Creek Golf Course (\$70,000). The remaining funds will be used towards affordable housing (\$1,000,000), miscellaneous updates to the Gastonia Conference Center (\$500,000) and potentially partner 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 \$250,000
- FUSE Stadium District \$1,500,000
- Catawba Creek Greenway \$1,850,000
- Miscellaneous funds to be used for recreation center signs \$25,000
- Wastewater Outfalls \$4,425,000
- Supervisory Control and Data Acquisition system (SCADA) \$5,579,000
- Water Smart Meters \$8,000,000
- Schiele Museum (Nonprofit) \$1,000,000 for fencing, security and flooring updates.

## 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 basic operations of the City
- 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
- Provide competitive compensation and benefit structure for all employees; implement a higher level of initiatives to ensure inclusiveness throughout the workforce
- Maintain the City's Health Insurance Fund
- Maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City
- Make 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 the existing tax rate 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 property tax rate does not change in the budget for FY 2022-23.** Property tax revenue resulting from tax base growth is projected to increase 2.18%. The recommended property tax rate for FY 2022-23 is 52 cents per hundred dollars of value. Each penny on the property tax is approximately equal to \$654,369. The new year ad valorem assessed values are projected to produce \$35,820,560 in tax revenue, an increase of \$767,442.

The City has been able to balance the General Fund with a transfer from the American Rescue Plan Act (ARPA) funds \$500,000 and the appropriation of \$1,921,330 in fund balance. The General Fund will continue to be the area where expenditures and revenues will be pressured. Staff will continue to focus on the General Fund and closely monitor.

### **Electric Fund**

**No general retail electric rate changes are in the FY 2022-23 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 next five years. It is important to expand economic development into the areas served by





the City's electric system. The City will move forward with the implementation of the fifth phase of the cost of services study to further adjust and consolidate our rate classifications which is necessary to provide equity and consistency with the complete rate structure. Capital funds will be available for redevelopment, as well as for new growth corridors. The FY 2022-23 budget maintains the

amount of transfers to the General Fund. Gastonia needs to maintain the level of transfers approved by the Local Government Commission at no more than 3% of gross electric fixed assets. The FY 2022-23 budget also provides funding for maintenance and capital projects (including such projects as the advanced metering infrastructure, 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

**A 5.0% water and sewer rate increase is included in the FY 2022-23 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 is partnering with the Town of Dallas for an emergency sewer connection which is partially funded by a Gaston County Township grant and is scheduled to be completed late summer 2022.

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 almost all areas.



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 and phase one of the project is under construction.



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



An increase of \$2.50 to the solid waste fee is included in the FY 2022-23 budget. This will increase the fee of \$8.50 to **\$11.00 per month**. The City's Solid Waste Fund receives revenues directly from solid waste fees and transfers from the General Fund on a 50%-50% basis. This increase will maintain the City's approved 50%-50% strategy for the next two years and accounts for the rising

costs of personnel, landfill increase, contract increases, CPI increases, Duke Street and Farmers Market Recycling Center contract operations, fuel increases and additional equipment.



## Stormwater Fund



The FY 2022-23 budget includes a \$1.75 increase to the **stormwater fee**. This will increase the fee of \$3.25 to **\$5.00 per month**. 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. In addition, the City will be working on the Duharts Creek Conservation Area – Short and Long Term Land Management Plan, approved by City Council in November 2015. City staff will continue to seek state and federal funds to assist in the construction of demonstration projects, stream restoration, and hazard mitigation projects.

## Employee Compensation and Benefits

The theme of this proposed budget is human resources. With compensation and additional positions being allocated in January 2022. Total number of authorized full-time employees for



the upcoming fiscal year is **939**. The infill of existing residential subdivisions under construction are placing increased demands on City services. The FY 2022-23 budget does not include a salary increase. In January 2022, due to multiple economic factors and to remain competitive with other organizations employees received a salary increase where each employee received a minimum of 6.5%, with the average increase being 10.7%. 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 at the 5% level.

Health care costs remains a budgetary challenge and will be so for the foreseeable future. The approved 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. Employees not eligible for a federally designated HSA will get the same dollar amount. Wellness initiatives and incentives that positively impact employee health will continue for the upcoming fiscal year. 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 452 miles of paved streets (352 miles of local streets) along with sidewalks and traffic control systems, 641 miles of water lines, 647 miles of sewer lines, and 509 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our city is to provide and maintain the critical public infrastructures that is often taken for granted. The City maintains the electric lines,

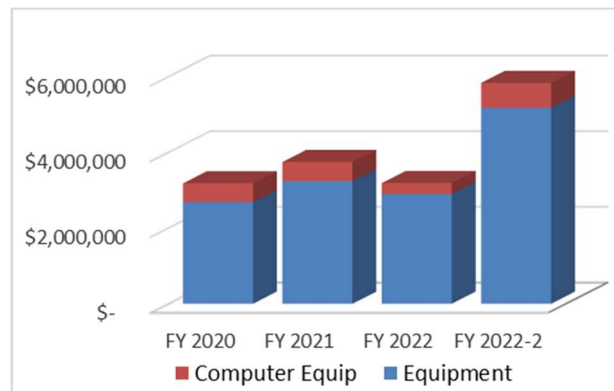
electric substations, the water plant, overhead storage tanks, stormwater systems, wastewater treatment plants, many streets and sidewalks, parks, greenways, ballfields, and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, 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 often funded through an annual equipment loan. In order to take advantage of the low interest rates at the time, a second equipment loan was issued in March 2022. This eliminates the need for a new equipment loan in FY 2022-23. The first loan closed in October 2021 and appropriated \$3,200,000 for equipment replacement. The second loan appropriated \$5,860,000 in funding for equipment replacement. These loans included \$946,180 for the replacement and upgrade of necessary computer and communications equipment. We will replace various fleet vehicles, including 29 police vehicles, a Hazardous Materials Fire truck, a 100-foot Ladder Fire truck for \$1,502,006, replacement of two Asphalt trucks for \$534,012, replacement of an Electric 42' Bucket truck for \$217,006 and \$1,826,042 for Solid Waste vehicles. The two equipment loans issued in Fiscal Year 2022, will replace the necessary equipment for Fiscal Year 2023.



## Transportation

The FY 2022-23 budget provides \$588,265 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 Project upgrading the US 321/I-85 Interchange was completed in 2021 and the City will continue to partner with NCDOT on the widening of I-85 from the Catawba River to US 321 and also the widening of South New Hope Road from Titman Road to Union-New Hope Road.



With prior year federal grant funds and the required City match, \$1,224,125 will assist the City in continuing to make pedestrian and sidewalk improvements. This sidewalk expansion project is expected to start in FY 2021-22 and reach in to FY 2022-23 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. The City has successfully applied for and received funding from the NCDOT to complete a Comprehensive Bicycle Plan that is almost complete. Finally, the City will continue to partner with the Gaston-Lincoln-Cleveland Metropolitan Planning Organization, the City of Belmont, the Town of Cramerton, and Gaston County to complete the funded Catawba Crossings Study (bridge crossings over the South Fork and Catawba Rivers). This is a critically important transportation project, connecting South New Hope Road to I-485 and Charlotte-Douglas International Airport. This study should be completed in early July 2022.

## **Maintaining Adequate Levels of Fund Balance**

Gastonia is currently over the 25% minimum available fund balance for the General Fund as recommended by the North Carolina Local Government Commission (LGC) for a city our size. This is a new recommendation by the LGC, based on similar size cities. Previously the LGC recommended 8.33% or one-month worth of expenditures as the minimum fund balance. As of June 30, 2021, the City's fund balance was 44.59%, which is above the Council's adopted Fund Balance Policy of 25%. The proposed FY 2022-23 budget appropriates \$1,921,330 General Fund fund balance.

The Hotel Occupancy Tax Fund revenues normally cover the Conference Center debt service and operating deficit. Prior to the COVID-19 pandemic, the contracted management company, Culinaire, had significantly reduced the operating deficits. The COVID-19 pandemic did have an uncontrollable, negative impact on the FY 2019-20 and FY 2020-21 budgets. Staff will continue to monitor and report occupancy tax income and update City Council as needed.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2022, after the close of the FY 2021-22 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2021-22 budget year.

## **Economic Development**

Gastonia has seen strong economic growth and has emerged out of the global COVID-19 pandemic with increased investment in all sectors. Gastonia continues to show its competitiveness in the industrial sector. This year, Polykemi, Inc will open a new location in the Gastonia Technology Park in the Maistro Shell building, representing \$11.8 million in investment and 22 new jobs. The City will continue to work with Gaston County and the Gaston County Economic Development Commission on the continued construction of the Apple Creek Corporate Park and the recruitment of businesses to this park. GNT opened their US Headquarters this year

in Apple Creek Corporate Center and has already announced a \$30 million investment for the upcoming year along with 35 new jobs.

The City continues working with NorthPoint, the City of Lowell, Gaston County, and Gaston Economic Development Commission on the continued development of approximately 400 acres along I-85 known as Gateway 85. Buildings 1 & 2 have been completed and the official announcement for Project Hearth for the 1.4 million square foot building under construction is anticipated this year. This is a major development for our City and over 300 million in added tax base.



Gateway 85 - Project Hearth  
Gastonia, NC  
November 24, 2021

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 our tax and utility bases and not our rates.***



Conceptual Plan "Parkdale Property" in West Gastonia



CaroMont Health Park /Source: Go Honey Hunters Facebook

CaroMont Health Park and the City's commitment to invest in itself have proven to be successful and the catalyst for growth in the FUSE and Downtown Districts. With the inaugural season of the Gastonia Honey Hunters, thousands of people now come for sports and entertainment where there once was urban blight.

The excitement at CaroMont Health Park has boosted residential demand in Gastonia's Downtown and FUSE districts. Increasing residential density in these areas has been identified in recent Council Goals & Objectives and we are seeing major progress. This year Kuester Development broke ground on their Center City Crossings and vertical construction will begin Spring 2022 continuing through 2023. This \$25 million investment represents the single largest private investment in Downtown Gastonia in decades. In the FUSE District, Trenton Mill has also added new residential density and a \$25 million investment. Completed this year, Trenton Mill is showing a strong leasing uptake and pushing the upper end of the lease rates which is important for increased growth in the market.



*Trenton Mill /Source: Trenton Mill Lofts Facebook*

Commercial growth is also happening in the FUSE District and downtown. This upcoming year, we anticipate completion of Durty Bull Brewery in the FUSE District and construction beginning on The Dillinger, a mixed-use development in the old Coca-Cola building. This past year, WhiskGars opened bringing a new cigar venue to Downtown. This upcoming year will also see the beginning of a new Downtown Gastonia business association named Downtown United.

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. 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.



*Source: CLTAirport.com*

## **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.

We must continuously search for ways to reduce operating costs. 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. Expenditure reductions can be accomplished by using the following tools when appropriate: ***process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation.***

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

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

## Conclusion

In closing, the recommendations contained in the Fiscal Year 2022-23 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 conservatively holding expenditures. Employee related costs will continue to be the most significant challenge to fund each year. Growing our revenues through quality economic development will be our way to provide the services expected for our city.

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

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## CITY-WIDE

- No property tax rate increase
- No compensation increases for employees, but personnel costs are increasing 12.9% due to:
  - Salary study conducted in late FY 2021 that implemented increases in FY 2022
  - Mid-year salary increases were approved based on years of service with the City and took effect January 1, 2022
  - 30 additional full-time positions were added during FY 2022
- Increase travel/training budgets to pre-Covid levels
- Fuel cost increases
- City-wide diversity, equity and inclusion (DEI) training and public outreach

## GENERAL FUND (110)

- 10% increase in Sales Tax revenues
- Appropriation of fund balance = \$1,986,850
- 10.7% compensation increase for Mayor & Council
- Building Improvements (\$30K+ each)
  - Schiele Museum 110-ton chiller replacement
  - Police Department Records Bureau carpet replacement
- Reinstate two leadership academies (previously cancelled due to Covid)
- Implement employee development program
- Arts Initiative

## AMERICAN RESCUE PLAN ACT FUND (111)

- Transfer \$500,000 to the General Fund for salaries to help balance that fund
- Cybersecurity upgrades
- New pool and renovations to pool house at Erwin Community Center
- Replace wooden playgrounds with modern playgrounds at all four community centers
- Security cameras at Martha Rivers Park
- Conference Center lighting upgrade
- Resurfacing
- Traffic preemption devices for Fire Department
- Garage/Solid Waste/Car Wash facility upgrade

## BUILDING SERVICES FUND (120)

- 7.18% increase in permit fee revenue

## POWELL BILL FUND (170)

- State funding is being increased back to pre-COVID levels
- Decrease in resurfacing expenditures because \$1.5M has been allocated from American Rescue

# Budget Highlights

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Plan Act (ARPA) funding for a three-year project

- Increase travel/training budget to account for new commercial driver license (CDL) requirements

## **WATER/SEWER FUND (330)**

- Replace sewer inspection video camera
- Rate increase of 5%

## **ELECTRIC FUND (331)**

- 16.6% decrease in Purchased Power

## **TRANSIT FUND (332)**

- Overall budget decrease because the City is still utilizing Coronavirus Aid, Relief and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding and this budget will carry forward from prior year

## **SOLID WASTE FUND (335)**

- Monthly residential collection fee increase from \$8.50 to \$11.00
- Route mapping and data analysis for route optimization

## **STORMWATER FUND (336)**

- Rate increase from \$3.75 per Equivalent Residential Unit (ERU) to \$5.00 per ERU
- Increase transfer to Capital Projects to \$1,000,000

## **HEALTH SELF-INSURANCE FUND (868)**

- Preserve the City's wellness program
- Continuation of Diabetes Management Program
- Maintain HSA contribution for all eligible employees of \$750

## **VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND (880)**

- Significant budgetary decrease because the City opted to enter into a second loan in FY 2022 due to low interest rates at that time, rather than waiting to take out another loan in FY 2023

## **TECHNOLOGY INTERNAL SERVICES FUND (881)**

- Time Division Multiple Access (TDMA) upgrades for Public Safety 800 MHz radio system
- Non-public safety radio upgrade VHF to 800

**\$275.56M**  
**CITY-WIDE  
BUDGET**

**NO CHANGE IN TAXES**  
**TAX RATE = 52¢**  
PER \$100 OF VALUATION

## General Fund \$75.2M

### Where does the money come from?

Projected amounts

Property  
Taxes



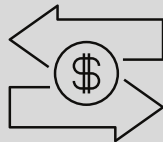
52.7%  
\$39.6M

Sales  
Taxes



24.9%  
\$18.7M

State  
Transfers



7.4%  
\$5.6M

Fees



6.1%  
\$4.6M

Other  
Revenues



6.4%  
\$4.8M

Appr of Fund  
Balance



2.5%  
\$1.9M

### Where does the money go?

Projected amounts

Public  
Safety



53.1%  
\$39.9M

General  
Government



18.3%  
\$13.8M

Cultural/  
Recreation



11.6%  
\$8.7M

Transfers to  
Other Funds



8.6%

\$6.5M

Transfers >\$1M include:  
\$2.9M to Solid Waste, \$2.1M to FUSE &  
\$1.2M to Powell Bill

Public  
Works



5.2%  
\$3.9M

Debt  
Service



3.2%  
\$2.4M

## Enterprise Utility Funds \$136.69M

Projected Amounts

Electric Fund \$78.3M      Water & Sewer Fund \$47.2M

Solid Waste Fund \$6.9M      Stormwater Fund \$4.2M

No Electric rate increase  
5.0% Water & Sewer rate increase  
\$2.50 Solid Waste rate increase  
\$1.75 Stormwater rate increase

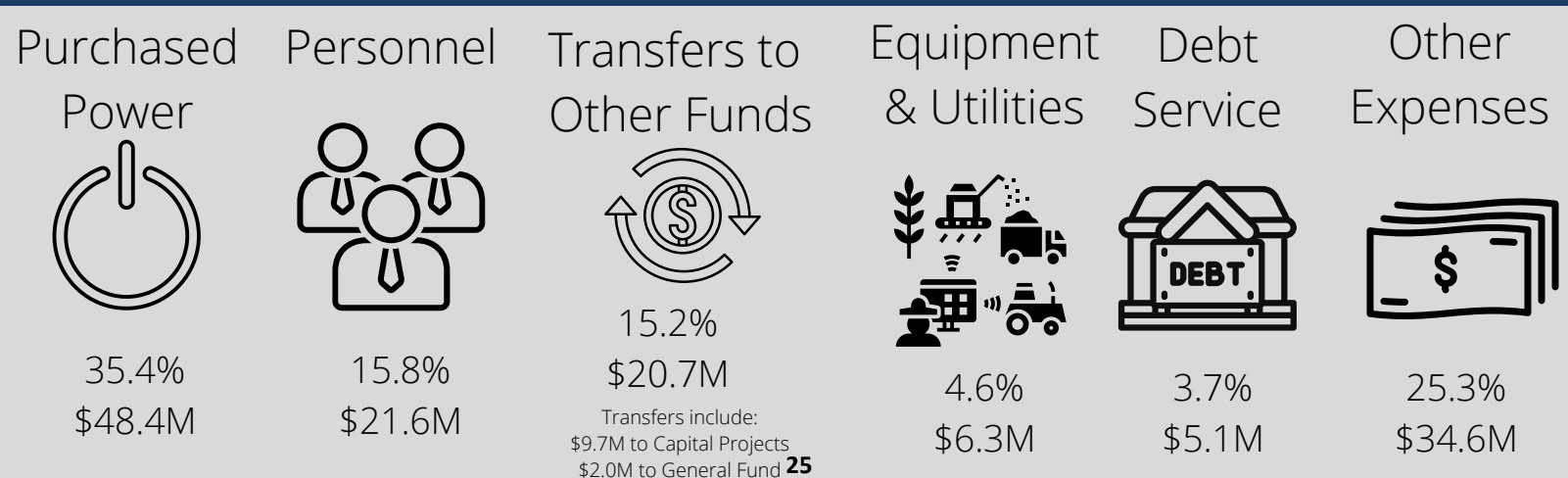
## Where does the money come from?

Projected amounts



## Where does the money go?

Projected amounts



# City of Gastonia, North Carolina

## BUDGET ORDINANCE

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

**SECTION I.** The following amounts are hereby appropriated for the operation and maintenance of the City's various governmental departments, City-owned public utilities, for the payment of debt service and for capital outlay and projects for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

#### **GENERAL FUND**

General Government	\$	13,770,929
Public Safety		39,930,451
Cultural/Recreation		8,699,817
Public Works		3,944,818
Debt Service		2,430,539
Transfers Out		6,499,748
<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b>75,276,302</b>

<b>WATER AND SEWER FUND</b>	<b>\$</b>	<b>47,220,158</b>
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<b>WATER &amp; SEWER STIMULUS GRANT FUND</b>	<b>\$</b>	<b>3,977</b>
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<b>WATER &amp; SEWER CAPITAL EXPANSION &amp; DEVELOPMENT FUND</b>	<b>\$</b>	<b>5,839,633</b>
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<b>ELECTRIC FUND</b>	<b>\$</b>	<b>78,324,200</b>
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<b>ELECTRIC RATE STABILIZATION FUND</b>	<b>\$</b>	<b>6,600,000</b>
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<b>TRANSIT SYSTEM FUND</b>	<b>\$</b>	<b>685,061</b>
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<b>SOLID WASTE FUND</b>	<b>\$</b>	<b>6,941,987</b>
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<b>SOLID WASTE DISPOSAL TAX FUND</b>	<b>\$</b>	<b>50,000</b>
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<b>STORMWATER UTILITY FUND</b>	<b>\$</b>	<b>4,204,005</b>
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<b>AMERICAN RESCUE PLAN ACT FUND</b>	<b>\$</b>	<b>594,666</b>
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<b>FUSE FACILITY OPERATIONS FUND</b>	<b>\$</b>	<b>2,352,492</b>
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<b>CONFERENCE CENTER OPERATIONS FUND</b>	<b>\$</b>	<b>780,916</b>
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<b>TECHNOLOGY SUPPORT FUND</b>	<b>\$</b>	<b>55,000</b>
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<b>BUILDING SERVICES FUND</b>	<b>\$</b>	<b>1,312,927</b>
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<b>POWELL BILL FUND</b>	<b>\$</b>	<b>3,396,479</b>
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<b>OCCUPANCY TAX FUND</b>	<b>\$</b>	<b>760,000</b>
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<b>DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND</b>	<b>\$</b>	<b>174,680</b>
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<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$</b>	<b>234,572,483</b>
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## City of Gastonia, North Carolina

**SECTION II....**and that the following revenues will be available during the fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

### GENERAL FUND

Ad Valorem and Personal Property Taxes	\$ 39,584,256
Fees and Permits	4,612,675
Investment Earnings	11,000
Grant Funding	590,408
Other Revenues	1,739,723
Sales Tax	18,697,390
State Transfers	5,554,000
Fund Balance Appropriated	1,986,850
Transfer from Other Funds	2,500,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 75,276,302</b>

### WATER AND SEWER FUND

Water and Sewer Sales	\$ 45,907,852
Assessments	1,129
Fees	1,250,177
Investment Earnings	1,500
Other Revenues	59,500
<b>TOTAL WATER AND SEWER FUND</b>	<b>\$ 47,220,158</b>

### WATER & SEWER STIMULUS GRANT FUND

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

### WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Investment Earnings	\$ 3,000
Transfer from Water and Sewer Fund	5,836,633
<b>TOTAL W/S CAPITAL EXPANSION &amp; DEVELOPMENT FUND</b>	<b>\$ 5,839,633</b>

### ELECTRIC FUND

Electric Sales	\$ 76,469,700
Fees	875,000
Investment Earnings	7,000
Other Revenues	972,500
<b>TOTAL ELECTRIC FUND</b>	<b>\$ 78,324,200</b>

### ELECTRIC RATE STABILIZATION FUND

Transfer from Electric Fund	\$ 6,600,000
<b>TOTAL ELECTRIC RATE STABILIZATION FUND</b>	<b>\$ 6,600,000</b>

### TRANSIT SYSTEM FUND

Operating Grants	\$ 492,899
Transfer from General Fund	192,162
<b>TOTAL TRANSIT SYSTEM FUND</b>	<b>\$ 685,061</b>

### SOLID WASTE FUND

Solid Waste Residential and Commercial Fees	\$ 3,619,000
Fees	417,100
Other Revenues	3,000
Transfer from General Fund	2,902,887
<b>TOTAL SOLID WASTE FUND</b>	<b>\$ 6,941,987</b>

## City of Gastonia, North Carolina

<b>SOLID WASTE DISPOSAL TAX FUND</b>	
Solid Waste Disposal Tax	\$ 50,000
<b>TOTAL SOLID WASTE DISPOSAL TAX FUND</b>	<b>\$ 50,000</b>
 <b>STORMWATER UTILITY FUND</b>	
Stormwater Sales	\$ 4,187,930
Fees	16,075
<b>TOTAL STORMWATER UTILITY FUND</b>	<b>\$ 4,204,005</b>
 <b>AMERICAN RESCUE PLAN ACT FUND</b>	
Fund Balance Appropriated	\$ 594,666
<b>TOTAL GENERAL AMERICAN RESCUE PLAN ACT FUND</b>	<b>\$ 594,666</b>
 <b>FUSE FACILITY OPERATIONS FUND</b>	
Fees	\$ 85,808
Other Revenues	140,000
Transfer from General Fund	2,126,684
<b>TOTAL FUSE FACILITY OPERATIONS FUND</b>	<b>\$ 2,352,492</b>
 <b>CONFERENCE CENTER OPERATIONS FUND</b>	
Other Revenues	\$ 740,916
Transfer from Municipal Service District	40,000
<b>TOTAL CONFERENCE CENTER OPERATIONS FUND</b>	<b>\$ 780,916</b>
 <b>TECHNOLOGY SUPPORT FUND</b>	
Fees	\$ 55,000
<b>TOTAL TECHNOLOGY SUPPORT FUND</b>	<b>\$ 55,000</b>
 <b>BUILDING SERVICES FUND</b>	
Building Permit Fees	1,312,927
<b>TOTAL BUILDING SERVICES FUND</b>	<b>\$ 1,312,927</b>
 <b>POWELL BILL FUND</b>	
Funding for Roads	\$ 2,023,631
Other Revenues	1,500
State Transfers	140,000
Transfer from General Fund	1,231,348
<b>TOTAL POWELL BILL FUND</b>	<b>\$ 3,396,479</b>
 <b>OCCUPANCY TAX FUND</b>	
Occupancy Tax	\$ 760,000
<b>TOTAL OCCUPANCY TAX FUND</b>	<b>\$ 760,000</b>
 <b>DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND</b>	
Ad Valorem Taxes	\$ 171,800
Fees	2,880
<b>TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND</b>	<b>\$ 174,680</b>
 <b>TOTAL OPERATING REVENUES</b>	
	<b>\$ 234,572,483</b>

**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:



# City of Gastonia, North Carolina

## HEALTH SELF INSURANCE FUND

Total Estimated Revenues	\$	13,955,200
Total Estimated Expenditures	\$	13,955,200

## DENTAL SELF INSURANCE FUND

Total Estimated Revenues	\$	365,486
Total Estimated Expenditures	\$	365,486

## VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND

Total Estimated Revenues	\$	4,631,899
Total Estimated Expenditures	\$	4,631,899

## TECHNOLOGY SERVICES FUND

Total Estimated Revenues	\$	7,544,044
Total Estimated Expenditures	\$	7,544,044

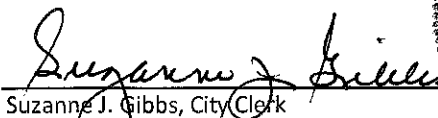
**SECTION IV.** And there is hereby levied an Ad Valorem Property Tax of \$0.52 on each one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2022 for the purpose of raising revenue from Ad Valorem taxes as set forth in the foregoing estimate of revenues. 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, 2022 for the purpose of raising revenue for said district.

**SECTION V.** Council subsidy will be increased 10.7%, going from \$1,432.50 per month to \$1,585.78 for the Mayor and from \$1,232.50 per month to \$1,364.38 for the regular members. Additionally, the monthly expense allowance will be increased 10.7%, going from \$350.00 to \$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 2022-2023 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, 2022 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2022-2023 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 7th day of June 2022.

  
Suzanne J. Gibbs, City Clerk



  
Jeffrey E. Reid, III, Mayor

# City of Gastonia, North Carolina

## CAPITAL PROJECTS ORDINANCE

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

**SECTION I.** The following amounts are hereby appropriated for the construction of the City's various capital projects/capital reserves for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<b>AIRPORT IMPROVEMENTS</b>	<b>\$</b>	<b>166,667</b>
<b>STREET IMPROVEMENTS</b>	<b>\$</b>	<b>30,000</b>
<b>WATER AND SEWER IMPROVEMENTS</b>	<b>\$</b>	<b>3,490,000</b>
<b>WATER AND SEWER SYSTEM DEVELOPMENT FEES</b>	<b>\$</b>	<b>2,800,000</b>
<b>ELECTRIC SYSTEM IMPROVEMENTS</b>	<b>\$</b>	<b>5,250,000</b>
<b>STORMWATER IMPROVEMENTS</b>	<b>\$</b>	<b>1,000,000</b>
<b>INFRASTRUCTURE IMPROVEMENTS</b>	<b>\$</b>	<b>280,000</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$</b>	<b>13,016,667</b>

**SECTION II....**and that the following revenues will be available during fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

<b>AIRPORT IMPROVEMENTS</b>		
NCDOT Aviation Division	<b>\$</b>	<b>150,000</b>
Transfer from General Fund		<b>16,667</b>
<b>TOTAL AIRPORT IMPROVEMENTS</b>	<b>\$</b>	<b>166,667</b>
<b>STREET IMPROVEMENTS</b>		
Transfer from General Fund	<b>\$</b>	<b>30,000</b>
<b>TOTAL STREET IMPROVEMENTS</b>	<b>\$</b>	<b>30,000</b>
<b>WATER AND SEWER IMPROVEMENTS</b>		
Transfer from Water and Sewer Capital Expansion Fund	<b>\$</b>	<b>3,490,000</b>
<b>TOTAL WATER AND SEWER IMPROVEMENTS</b>	<b>\$</b>	<b>3,490,000</b>
<b>WATER AND SEWER SYSTEM DEVELOPMENT FEES</b>		
Sewer System Development Fee	<b>\$</b>	<b>400,000</b>
Southeast Sewer System Development Fee		<b>800,000</b>
Southwest Sewer System Development Fee		<b>50,000</b>
Water System Development Fee		<b>700,000</b>
Southeast Water System Development Fee		<b>800,000</b>
Southwest Water System Development Fee		<b>50,000</b>
<b>TOTAL WATER AND SEWER IMPROVEMENTS</b>	<b>\$</b>	<b>2,800,000</b>

## City of Gastonia, North Carolina

### ELECTRIC SYSTEM IMPROVEMENTS

Transfer from Electric Fund	\$ 5,250,000
<b>TOTAL ELECTRIC SYSTEM IMPROVEMENTS</b>	<b>\$ 5,250,000</b>

### STORMWATER IMPROVEMENTS

Transfer from Stormwater Utilities Fund	\$ 1,000,000
<b>TOTAL STORMWATER IMPROVEMENTS</b>	<b>\$ 1,000,000</b>

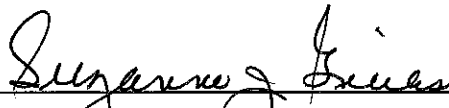
### INFRASTRUCTURE

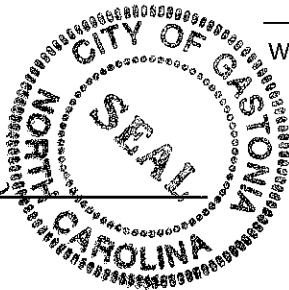
Cellular Tower Rental	\$ 280,000
<b>TOTAL INFRASTRUCTURE IMPROVEMENTS</b>	<b>\$ 280,000</b>

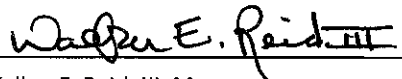
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 13,016,667</b>
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**SECTION III.** Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2022-2023 will be subject to review and will be adjusted with the City Manager's approval. This will ensure that the carry forward funding matches the audited year ending June 30, 2022 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 7th day of June, 2022.

  
Suzanne J. Gibbs, City Clerk



  
Walker E. Reid, III, Mayor

# City of Gastonia, North Carolina

## COMMUNITY DEVELOPMENT GRANT PROJECTS ORDINANCE

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

**SECTION I.** The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

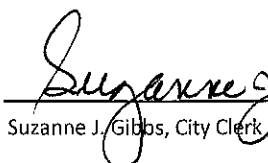
COMMUNITY DEVELOPMENT FUND	\$	654,391
108 LOAN-DOWNTOWN REVITALIZATION FUND	\$	16,680
HOME INVESTMENT TRUST FUND	\$	804,224
<b>TOTAL GRANT PROJECT APPROPRIATIONS</b>	<b>\$</b>	<b>1,475,295</b>

**SECTION II.**....and that the following revenues will be available during fiscal year beginning July 1, 2022 and ending June 30, 2023 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	\$	654,391
<b>TOTAL COMMUNITY DEVELOPMENT FUND</b>	<b>\$</b>	<b>654,391</b>
108 LOAN-DOWNTOWN REVITALIZATION FUND		
Repayment/Loan - Investor	\$	16,680
<b>TOTAL 108 LOAN-DOWNTOWN REVITALIZATION FUND</b>	<b>\$</b>	<b>16,680</b>
HOME INVESTMENT TRUST FUND		
Federal Home Program	\$	786,526
Repayment/Loan - Homeowner		17,698
<b>TOTAL HOME INVESTMENT TRUST FUND</b>	<b>\$</b>	<b>804,224</b>
<b>TOTAL GRANT PROJECT REVENUES</b>	<b>\$</b>	<b>1,475,295</b>

**SECTION III.** Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2022-2023 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, 2022 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 2022-2023 budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 7th day of June, 2022.

  
Suzanne J. Gibbs, City Clerk



  
Walker E. Reid, III, Mayor

# City Background

## History

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

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

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

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

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

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



# City Background

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

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

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

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

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

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

## Government

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

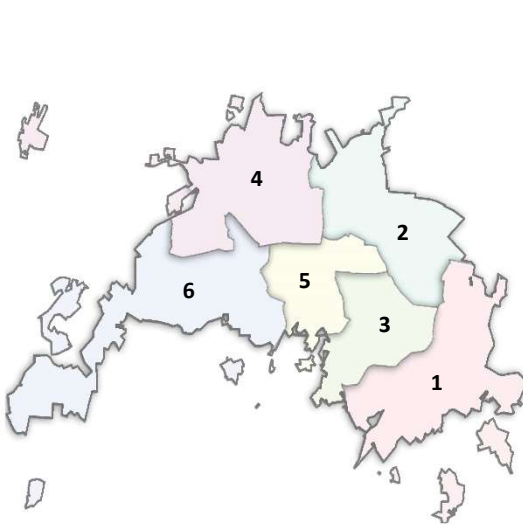
Each council member represents a particular City ward and each ward is intended to represent equal parts of the City's population. As such, redistricting is the process of redrawing ward boundaries every ten years, following the decennial United States Census and is mandatory under the Equal Protection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

The 2020 US Census confirmed growth in Gastonia, with an increase of more than eight thousand (8,000) residents from the 2010 US Census population. Since all growth was not spread equally among the City, some wards saw increases in populations, while others experienced decreases. The City partnered with

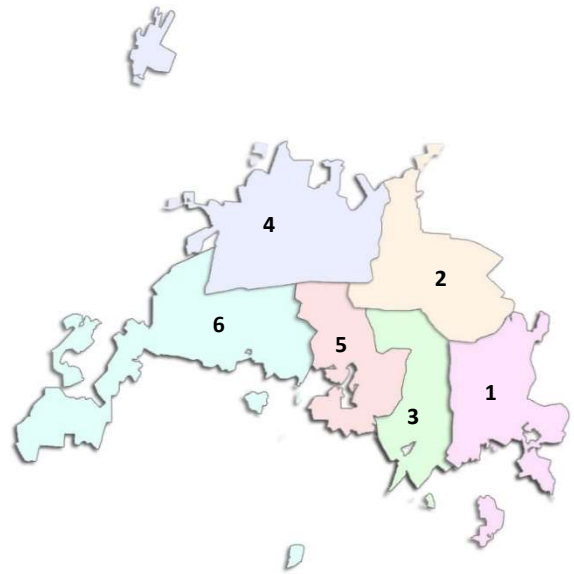
# City Background

Centralina Regional Council in the redistricting process that began on February 1, 2022 and was completed on May 3, 2022 when Council adopted the new boundary lines.

Since the 2020 US Census counted the City's population at 80,411, the ideal population for each ward is now 13,402 residents. While it is almost impossible to attain that, the new wards represent a distribution within five percent (+/- 5%) of this ideal population. Previous and updated ward maps are shown below.



*Wards before 2022 redistricting*



*Wards after 2022 redistricting*

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

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

The day-to-day operations of the City are the responsibility of the appointed City Manager who directs this through a Deputy City Manager and two Assistant City Managers. Further, the City is broken down into multiple departments, each led by an individual Department Head. These departments enable the City to provide governmental services, including police and fire protection, community development,



# City Background

recreation programs, solid waste collection and disposal, water and sewer, electricity, public transportation and other miscellaneous public services.

## Statistics

Gastonia is located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte and covers an area of approximately 51.69 square miles. It is the third largest city in the Charlotte-Concord-Gastonia NC-SC Metropolitan Statistical Area (MSA) as identified by the United

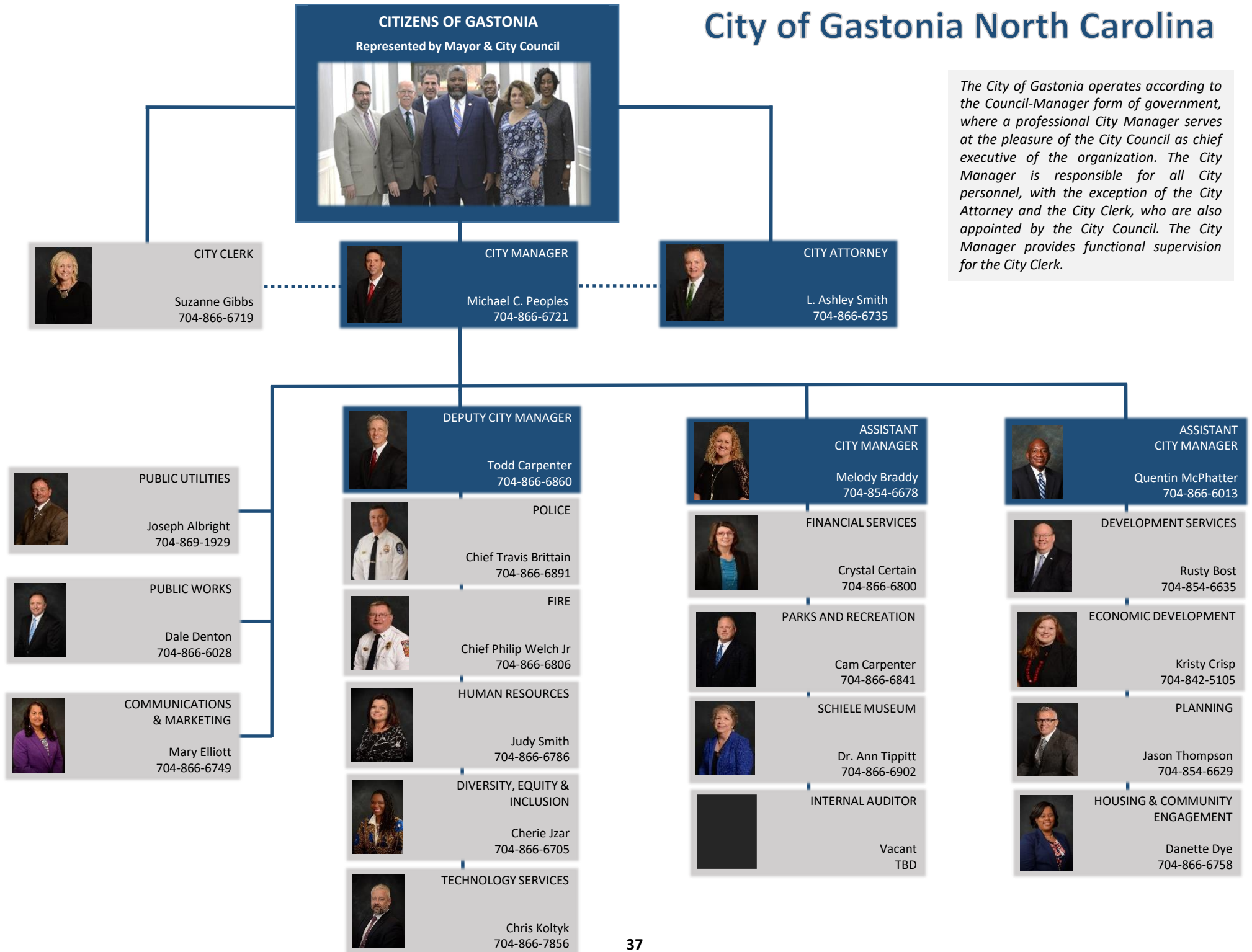
States Census Bureau. The 2020 estimated population of the MSA per the US Bureau of Economic Analysis is 2,684,276, ranking it 22<sup>nd</sup> in the country. Per the 2020 US Census, the City's population is 80,411, ranking it thirteenth in the State.



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# City of Gastonia North Carolina

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



# CITY PROFILE

All data is of June 30, 2022 unless noted otherwise

## General Demographics

**Date of Incorporation:** 1877  
**Land Area:** 51.69 square miles  
**Population:** 81,161<sup>a</sup>

## Climate

**Average January Temperature:** 51° F  
**Average July Temperature:** 89° F  
**Record High:** 102° F  
**Record Low:** 2° F  
**Annual Precipitation:** 43 inches

## Population Demographics<sup>a</sup>

### Gender

Male: 47.0%  
 Female: 53.0%

### Race/Origin

White: 61.4% Black: 29.2% Hispanic: 10.0%  
 Asian, Other, Two or More Races: 6.1%

### Age

Under 5: 6.4%  
 Under 18: 24.9%  
 65+: 15.7%

## Economy

**Median household income:** \$50,266<sup>a</sup>  
**Per capita income:** \$28,312<sup>a</sup>  
**Persons in poverty:** 15.2%<sup>a</sup>  
**Civilian labor force:** 37,914<sup>b</sup>  
**Employed:** 36,238<sup>b</sup>  
**Unemployed:** 1,676<sup>b</sup>  
**Unemployment rate:** 4.4%<sup>b</sup>

### Top Employers

1. Gaston County Schools
2. CaroMont Health
3. Parkdale Mills
4. Gaston County
5. American & Efird, LLC
6. City of Gastonia
7. Mann+Hummel
8. Stabilus, Inc.
9. Kintegra Health
10. Gaston County Family YMCA

## Education

**Public schools in City limits:** 22  
**High school graduate or higher (age 25+):** 86.0%<sup>a</sup>  
**Bachelor's degree or higher (age 25+):** 25.6%<sup>a</sup>

## Housing<sup>a</sup>

**Households:** 29,306  
**Persons per household:** 2.57  
**Median home value:** \$162,900  
**Owner-occupied housing rate:** 55.0%  
**Median gross rent:** \$902

## Building Construction

### Number of permits issued

Commercial: 235  
 Residential: 888

### Value of permits issued

Commercial: \$236,962,123  
 Residential: \$242,005,908

## City Bond Ratings

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

## Taxes

**Sales Tax:** 7.00%  
**Property Tax Rate per \$100 Valuation:** 52¢  
**Gaston County Property Tax Rate per \$100:** 81¢  
**Date of Last Revaluation:** 2019

### Top Taxpayers

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

## Connect with Us



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@gastonia\_nc



@CityofGastonia



<https://www.youtube.com/channel/UCMaKPXbQfeFBjrzg7XbJA>

[www.cityofgastonia.com](http://www.cityofgastonia.com)



<sup>a</sup> info from US Census Bureau 8/11/22

<sup>b</sup> From NC Department of Commerce for June 2022

# CITY PROFILE

All data is of June 30, 2022 unless noted otherwise

## Recreation

**Acreage:** 652 developed acres

### City Owned Facilities

Museums: 1  
Community centers: 6  
Parks: 17  
Playgrounds: 13  
Playing Fields: 23  
Tennis Courts: 28  
Basketball Courts: 11  
Swimming Pools: 2  
Splash parks: 2  
Disc-golf courses: 2  
Golf course: 1 (leased out)  
Dog Park: 1  
Lakes: 1  
Greenway/Trail Miles: 14.4  
Skeet & Trap Range: 1

## Transportation

**Miles of Paved Streets:** 454

City maintained: 354  
State maintained: 100

### Public Transit System

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

### Commuter Program with Charlotte Area Transit

### Municipal Airport

## Electric System

**Miles of Power Lines:** 509

Overhead: 308  
Underground: 201

**Meters in Use:** 29,934

### Top Customers

1. CaroMont Health
2. Gastonia Components & Logistics
3. Gaston County Schools
4. Gaston County
5. Owens Corning
6. Rochling Engineered Plastics
7. Stabilus, Inc.
8. Lanxess Corporation
9. Food Lion
10. Walmart

## Public Safety - Fire

**Stations:** 8

**Firefighters and Officers:** 132

**Life Safety:** 6 (includes 1 administrative assistant)

**Training:** 2

**Administration:** 4

## Public Safety - Police

**Patrol Districts:** 3

**Patrol Beats:** 12

**Sworn Officers:** 170 full-time, 5 part-time (PT)

**Non-Sworn/Civilian Personnel:** 21 full-time, 11 PT

## Water System

**Miles of Water Lines:** 686

**Water System Treatment Capacity:** 27.3 MGD

Average Daily Use: 14.1 MGD

**Meters in Use:** 33,591

### Top Customers

1. Town of Clover
2. City of Lowell
3. Town of Ranlo
4. Town of McAdenville
5. Southwood Realty
6. CaroMont Health
7. Owens Corning
8. Gaston County
9. Town of Dallas
10. Lubrizol Advanced Materials

## Wastewater System

**Miles of Collection Lines:** 650

**Wastewater System Treatment Capacity:** 26 MGD

Average Daily Flow: 9.7 MGD

**Accounts:** 30,355

### Top Customers

1. City of Bessemer City
2. Town of Clover
3. Town of Stanley
4. Town of Ranlo
5. Southwood Realty
6. Gaston County
7. CaroMont Health
8. Owens Corning
9. Gaston County Schools
10. Town of McAdenville



# CITY OF GASTONIA 2022-2024 GOALS AND OBJECTIVES



## 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.



## INFRASTRUCTURE INVESTMENT

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 study the construction of a new southern boulevard connection from Gaston County to Mecklenburg County over the South Fork and Catawba Rivers, with a new interchange at I-485.

### Implement Plans / Capital Improvement Projects:

Continued extension of sidewalks and greenways mostly using federal, state and N.C. Direct funding and regional funding (Federal Transit Administration (FTA), Congestion Mitigation and Air Quality (CMAQ), and NCDOT State Transportation Improvement Program (STIP)).

- i. Franklin Boulevard sidewalk at Franklin Square
  - ii. Highland Branch Greenway
  - iii. Court Drive
  - iv. Catawba Creek Greenway extension Southeast
- Continue work on Inflow & Infiltration (I & I) reduction in the Firestone Wastewater Basin. Implement a Clear Water Disconnection Program within the Firestone Basin to remove sump pump connections to the sewer system.
  - Create an asset management plan for the water and sewer conveyance and treatment systems. Undertake capital improvement projects as needed to ensure financial and operational sustainability of the utility.
  - Begin process planning and project recommendations for the installation and implementation of Advanced Metering Infrastructure (AMI) using the \$8,000,000 direct appropriation in the Fiscal Year 2022 State budget.
  - Implement certain recommendations from the 2017 Study of our Supervisory Control and Data Acquisition (SCADA) system using \$5,579,000 direct appropriation in the Fiscal Year 2022 State budget.

Continue and/or complete several identified projects in advancement of water and wastewater regionalization.

- Complete land acquisition and begin construction of the Southeast utility extension project.
- Complete water/sewer merger study with Town of McAdenville and finalize an agreement to accept ownership of the Pharr sewer collection system.

- Allocate funding to be used in possible private/public sewer extension partnership for development of Howe Dairy Farm property, identified as project S-1 in the Southwest Utility Study.

Complete update of Airport Layout Plan (ALP) with preferred runway extension alignment to present to North Carolina Department of Aviation (NCDOA), NCDOT, and Federal Aviation Administration (FAA) for approval and seek funding opportunities and project timeline.

Continue the change-out program from existing high-pressure sodium street lights to more efficient and cost effective LED lights in the electric department.

Secure property for the future construction of a southeast electric substation to provide redundant and reliable electric service.

Complete Phase 2 of the Municipal Operations Center renovation and upgrade project.

Explore transit organizational options that provide improved services through commuter rail, high speed rail, and multi-modal transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers. Evaluate potential location and timing of the construction of a multi-modal transportation facility.

Coordinate with NCDOT on the I-85 widening project, specifically in developing the aesthetic theme for bridges over the interstate.

Acquire properties adjacent to Erwin Center for additional parking and construct parking, as properties become available for purchase. Develop conceptual plans for additional parking on the adjacent properties.

Prepare and submit grant applications for the approved Linwood Springs master plan to raise adequate funds to begin park construction.

Research and evaluate the use of Electric Vehicles (EV) in the City's fleet during yearly replacement requests. Staff will develop a master plan for charging stations around the City.

Study and recommend solutions to address building space needs in City Hall, Garland Center, Municipal Operations, Warehouse, Solid Waste, Equipment Services, and City facilities on Second Avenue.

- Develop a Five-Year Master Capital Improvement Plan for all City facilities.





Continue the evaluation and prioritization of the Greenway Master Plan and update plan as needed.

- 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.

Partner with private developers of greenfield properties to explore dedicated recreation and park properties in strategic areas of the City. Establish funding mechanisms for the adopted ten-year Parks and Recreation Master Plan. Complete strategic plan for an all-inclusive park site plan.

Continue to develop plans and projects to reduce the potential for flooding in the Duharts Creek watershed. This would include leveraging funds from state and federal partners for demonstration projects and best management practices.

- Develop a comprehensive strategic plan for a water quality improvement project along the Duharts Creek corridor adjacent to Highway 74 East.
- 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.

- Expand current partnerships with the United States Geological Survey (USGS) to include all four major watersheds within the City of Gastonia, to better identify the impacts of urban growth and flood monitoring.

Improve security and safety of the Schiele Museum property and outdoor attractions and increase visitor and public safety. This will include securing the property with a fence, improving and widening the museum entrance driveway, and constructing safe and accessible sidewalks. Partner with Gaston County Schools on the reconstruction of Grier Middle School to produce the maximum benefit to both Gaston County Schools (GCS) and the Schiele Museum. Work with GCS to develop the right-of-way access from the museum parking lot to Burtonwood Drive. This additional access to the main parking lot will improve public safety with another entrance and exit especially for school buses.

Expand and relocate the City's Employee Health Clinic, combining Health and Wellness, to serve all current employees and retirees, and their covered dependents.





## GOOD GOVERNMENT

Develop and implement employee engagement opportunities with focus on professional development and leadership, inclusion, retention, communication, and productivity.

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

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

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

Connect all City facilities with fiber where ROI (return on investment) is positive. Explore the utilization of City-owned fiber for private/public partnership opportunities.

Continue to implement document management systems in order to achieve a paperless environment.

Continue to balance various rate components and adjust electric system rates as needed to cover the true costs associated with owning and operating the electric system. Simplify rate classes, balance various rate components and adjust electric system rates as needed to cover the true costs associated with owning and operating the electric system. Update the lighting fee schedule.

Implement necessary rate adjustments to provide additional funding for repair and replacement of critical capital needs in the water and wastewater systems.

Continue to expand and improve opportunities for civic engagement. Continue to implement new technology to provide and support telework, virtual meetings and civic participation, in order to protect our employees and citizens as COVID-19 concerns and restrictions continue.

Continue to develop the Alliance for Community Engagement (ACE) program, a partnership with neighborhoods, designed around building relationships and enhancing the quality of life in the City of Gastonia.

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 Gaston County, downtown merchants, and the organizations that work with the homeless to provide assistance to those in need.

Continue to seek additional funding and to use the \$300,000 Brownfields Grant from the Environmental Protection Agency (EPA) for environmental management plans, vapor assessment plans, as well any other authorized uses of the funding for facilitating economic development opportunities.

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.

Enhance recruiting efforts by creating a career webpage, including adding videos. Work with Diversity, Equity and Inclusion Coordinator to review hiring policies and recruiting efforts to focus on recruiting a diverse pool of applicants.

Continue to monitor and assess the City's cyber security posture relative to the protection of information technology systems, and City data. Implement and maintain policies, controls and processes that address mandated security requirements and that follow industry best practices.







## SAFETY



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.

Manage public safety issues, increase public confidence, and promote accountability through community policing tactics that focus on statistics, problem solving, and evidence-based solutions.

Partner with NCDOT to update the City's traffic signal system.

Complete strategic marketing communications plan for the Gastonia Police Department.

Seek grants and/or funding for fire station alerting system.

Evaluate and compare costs and functionality between UASI (Regional) and VIPER (State) Radio systems.



## COMMUNITY IDENTITY

Expand the use of social media and website communication channels to reach more of the City's constituents. Increase number of news releases, advisories and alerts distributed to media to better promote City's programs, initiatives, and accomplishments. Pursue more opportunities to promote the City's desirable quality of life and economic development prospects.

Engage and convene community partners to work towards developing a coordinated and innovative approach to promoting diversity, equity, and inclusion (DEI) within our community.

Continue to analyze and monitor the City's website to make it more robust for user experience, search engine optimization, and accessibility.

Pursue additional opportunities to connect marketing communications strategies that support diversity, equity, and inclusion efforts.

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.

Continue to develop the Keep Gastonia Beautiful/City of Gastonia Master Art Plan through the use of the newly established City Council Arts Committee, Recreation department, and stakeholders in the area that are willing to partner for public art installations, activities and education.





## ECONOMIC VITALITY

Continue to work with private development partners at Franklin Urban Sports and Entertainment (FUSE) District to complete the construction of Trenton Mill apartments, Durty Bull Brewery and Phase 1 of the Coca-Cola Building projects.

Work with Velocity Companies to complete market studies and identify highest and best use for private development pads around CaroMont Health Park.

Work with local, state, and federal partners to secure funding for the design and construction of a vertical parking structure in the FUSE District.

Evaluate the market for multi-family opportunities Downtown and increase Downtown residential and commercial occupancy rates.

- 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, Trenton Mill Lofts, potential Velocity Companies multi-family, and Loray Phase II.



Recruit satellite higher education facilities to Gastonia to create additional educational opportunities, create jobs, and spur additional foot traffic.

Identify and recruit key businesses Downtown to create significant jobs, spur additional foot traffic and serve as a destination location.

Identify and budget for attainable projects specified in the Highway 7 corridor project.

- Promote the Highway 7 corridor for redevelopment projects that will improve and enhance the entry way into Downtown Gastonia.



Implement ways to increase Downtown property owners/business engagement through coordination with the Gaston Business Association.

Implement new management and development plan for City-owned property that maximizes the return on investment for the City and meets development and community goals for potential affordable housing projects.

Economic Development & Planning Staff will continue work on the Garrison Arts & Cultural District plan.

Partner with the Community Foundation of Gaston County and businesses along New Hope Road to promote the New Hope Road Business Corridor that includes the new Gaston Community Foundation Hall.

Work with the Honey Hunters and Gaston College to promote sporting events, festivals and serve as a destination location for travel.





## GASTONIA CITY COUNCIL

*(Left to Right)*

Mayor Walker E. Reid, III *(center)*

Robert Kellogg - Ward 1

Jim Gallagher - Ward 3

Donyel Barber - Ward 6

Jennifer Stepp - Ward 5

Charles Odom - Ward 4

Mayor Pro-Tem Dave Kirlin - Ward 2

## WHAT WE BELIEVE OUR CORE VALUES



### ACCOUNTABILITY

We take responsibility for our decisions and actions and promote sound fiscal policies to maintain trust while delivering exceptional service.

### HONESTY AND INTEGRITY

We tell the truth and act ethically, leading by example to do the right thing, always.

### INCLUSIVENESS

We work collaboratively, valuing all people and respecting diversity of ideas, backgrounds and experiences.

### PROFESSIONALISM

We are skilled, qualified and committed to providing quality services that strengthen our community.

### SAFETY

We share a professional and personal commitment to protecting the safety and health of our customers and employees.

For more information, please visit our website  
[www.cityofgastonia.com/StrategicPlan](http://www.cityofgastonia.com/StrategicPlan)



# Long-Range Planning

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

The City has a variety of [boards and commissions](#) and residents are encouraged to serve to provide insight on the policies that help guide and support their government and city. Serving on a Citizen Committee provides meaningful opportunity to contribute time, talents and expertise in the community.

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

# Long-Range Planning

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

# Long-Range Planning

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- Recreation Advisory Commission
  - The Recreation Advisory Commission serves as an advisory board on issues pertaining to the operation of the Recreation Department. This commission meets quarterly on the second Tuesday of the month (February, May, August and November).
- Sister Cities Board of Directors
  - The Sister Cities Board of Directors fosters and promotes mutual understanding between people of the Gastonia area and foreign countries. We seek to achieve this mission through: partnerships with education, culture, economic development and shared dialogue. The board meets the first Tuesday of every other month (July, September, November, January, March and May). For more information about this board, contact Juliann Lehman at 70-869-1938.
- Stormwater Commission
  - The Stormwater Commission serves as the platform for citizens to voice their opinions, concerns and advise. The commission also prioritizes funding for the Stormwater Off Right-of-Way Program. This board meets the third Thursday of every other month.
- Tree Advisory Commission
  - The Tree Advisory Commission consists of seven (7) members, the majority of whom shall be City residents. Their mission is to achieve community-wide recognition that trees and landscaping are an integral part of our quality of life and it is the responsibility of all residents to provide for and protect our urban forest environment. The commission serves to advocate for the preservation and ongoing renewal of Gastonia's urban forest and landscape; educate City residents about the importance of trees and landscaping as they pertain to our quality of life; advise and support City Council and assist City leaders on issues affecting Gastonia's urban forest; and review and make recommendations regarding the City's Tree Ordinance.
- Zoning Board of Adjustment
  - The Board of Adjustment is an appointed, quasi-judicial citizen board that primarily considers appeals, variances and requests for interpretation of the Unified Development Ordinance (UDO). This board meets on the fourth Thursday of each month.

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

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

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

1. Growth Patterns and Directions
  - Over the next 20 years, the City will stimulate a development pattern that will allow it to operate as a fiscally responsible entity.



# Long-Range Planning

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

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

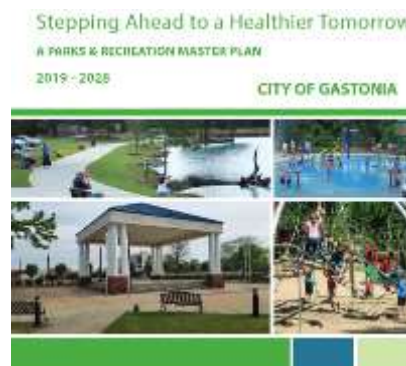
# Long-Range Planning

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

## Stepping Ahead to a Healthier Tomorrow, A Parks & Recreation Master Plan

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

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



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

Thus far, the following items have been completed:

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

Additional projects planned for the near future include:

- Completing the site specific/master plan for Linwood Springs Golf Course property

# Long-Range Planning



- Finalizing a site/master plan for the all-inclusive park that will include a ballfield, playground, restrooms and walking trail
- Renovation of the Erwin Center pool and pool house
- Security camera installations at Phillips Community Center and Martha Rivers Park
- Playground replacements at four community centers (Bradley Center, Erwin Center, Phillips Center and T Jeffers)
- Golf course bridge renovation

## Sidewalks, Bikeways and Greenways



The City of Gastonia continues to prioritize the expansion and enhancement of bicycle and pedestrian facilities throughout the community. This is evidenced by the variety of efforts planned, including extending the Highland Greenway north to Dallas Park by partnering with Gaston County and applying for NC Recreational Trails funds; completion of the southern connector of greenway beginning with trail from the Armory to the Armstrong Park Road and Hoffman Road intersection and completion of an extension of the Avon Creek

Greenway northward from Lineberger Park, ultimately creating a trailhead at Franklin Boulevard and Belvedere Avenue; and continuing to partner with homebuilders to construct and sell trail front homes on the greenway extension on existing City-owned property. This project utilizes Carolina Thread Trail funding and leverages City-owned property along the greenway for new residential construction. The Greenway Master Plan was adopted by City Council in 2000. Therefore, staff is working to produce an updated version that will add project prioritization to the plan, as well as new trail segments in certain areas where the City has grown and changed since the original plan adoption. Further efforts in pedestrian and bicycle improvements include the creation of a Comprehensive Bicycle Plan, which is currently underway. A NCDOT grant has been awarded for \$60,000 with a local match of \$40,000 for a total of \$100,000. Finally, in addition to the many new sidewalks being installed as a result of requirements for new developments, the City continues to pursue sidewalk and intersection improvement projects across the community. Examples include the preliminary engineering for the Franklin Blvd sidewalk at Franklin Square.



## Economic Development

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

# Long-Range Planning

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



private development pad to begin construction with a \$25 million investment, bringing new residential density. The district is seeing commercial development as well with the completion of Durty Bull Brewery and construction beginning on The Dillinger, a mixed-use development, both in the old Coca-Cola building.

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



The historic First National Building, also known as The Lawyers Building, was redeveloped into a luxury, boutique hotel, The Esquire. Barrister's is located on the lobby level of the hotel and includes a menu of Southern-inspired cuisine. A future goal of the hotel is to create a rooftop bar.

Webb Custom Kitchen is a dining establishment housed in the former Webb Theatre and has grown into a regional destination. Such success has led the investors to acquire additional downtown property for another high-end restaurant to be called The Fed. In addition, a private, membership cocktail and cigar lounge, WhiskGars, opened in 2022 bringing with it an

atmosphere not yet experienced in Gastonia.

A new downtown business association, named Downtown United will begin in the upcoming year. The stadium and surrounding private development is generating investments, creating jobs, increasing the tax base and fueling economic growth, all of which benefits the City as a whole.

The City offers many amenities to businesses seeking to locate here, including close proximity to Interstate 85 and the Charlotte Douglas International Airport. The Gastonia Technology Park (Tech Park) is the area's premier business park. With 422 acres, it has attracted multiple foreign firms, creating many new jobs. The newest addition to Tech Park will be Polykemi, Inc., representing an \$11.8 million investment and

# Long-Range Planning



bringing 22 new jobs. The City will continue to work with Gaston County and the Gaston County Economic Development Commission (GCEDC) regarding the ongoing construction and recruitment of businesses to the Apple Creek Corporate Park. GNT has announced it will be locating its US headquarters in the park in the upcoming year, signifying a \$30 million investment, along with 35 new jobs. Gateway 85 is comprised of approximately 400 acres along I-85. The City continues to work with NorthPoint, the City of Lowell, Gaston County and the GCEDC on this development. Buildings 1 & 2 are complete, while the official announcement for Project Hearth is expected this year. The development will have a significant impact on the tax base, increasing it over \$300 million.

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

## Utility Strategies

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



### Electric Utility

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



The City of Gastonia owns the municipal electric system and is a member of Electricities of North Carolina and Municipal Power Agency # 1 (NCMPA1). Collectively, NCMPA1 owns 75% interest in the #2 Reactor at the Catawba Nuclear Station. The Station is operated by Duke Energy Carolinas and the City's wholesale power supply is managed by Electricities. The City Electric Division currently serves over 29,000 customers through 485 miles of 15 KV distribution lines and 11 power substations. The City of Gastonia

Electric also maintains 75 miles of fiber optic lines throughout the service territory. The City distributes electricity to customers and supplies an average of 56,281,500 KWH per month with a peak KW of 175 MW.

There are three types of major providers of electricity at the retail level in North Carolina: (i) municipalities, (ii) power companies (Duke), and (iii) electric membership corporations (REA). Legislation entitled, the 1965 Electric Act, dictates how municipalities, power companies, and electric memberships compete for new electric load within cities or newly annexed areas. The North Carolina law grants a supplier of electricity exclusive rights to sell to customers wholly within 300 feet of an existing electric line. Because Gastonia is surrounded by other suppliers, Gastonia's Electric Division is frequently engaged in competing for new loads along the outskirts of our grid.



# Long-Range Planning

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

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

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

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



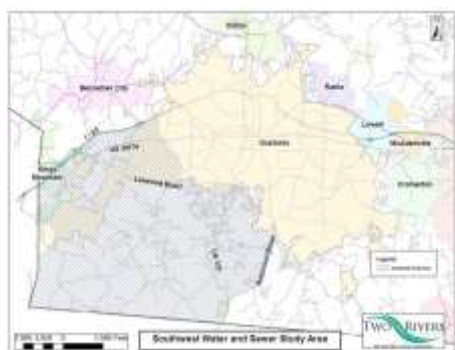
## Water & Sewer Combined Utilities

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

In 2011, the City consolidated systems with the Town of Cramerton, creating Two Rivers Utilities (TRU). Utility consolidation studies with the Town of Dallas and the Town of Ranlo have been completed. TRU has entered into an agreement with the Town of McAdenville to operate their water and sewer systems. Further discussion with McAdenville regarding consolidation are on-going. In 2019, Gastonia completed the South Fork Phase II Regional Sewer Project, allowing the Town of McAdenville and Pharr Yarns, LLC wastewater treatment plants to be decommissioned. TRU partnered with the Town of Stanley on a wastewater project allowed Stanley to decommission its wastewater plant. Gastonia and Bessemer City are currently partnering on a project to install a new water booster pump station to support economic development by increasing the volume of water Gastonia can supply to Bessemer City.

# Long-Range Planning

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



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



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

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

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# Financial Forecast



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

These forecasts include one (1) year of historical actuals, the immediate preceding year's amended budget, FY 2023 Adopted Budget and three (3) years of projections that maintain current levels of activity and do not estimate future service expansions or an increased workforce.

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

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

## REVENUE ASSUMPTIONS

- Investment Earnings are revenues produced from investing the City's cash reserves. During Covid-19, the City experienced drastic losses in this revenue resulting from decreased interest rates as reflected in the FY 2021 actuals and budgets for both FY 2022 and FY 2023. Interest rates are now on the rise, projecting to hit as high as 3.75% in early 2024. Therefore, the City is forecasting an increase of 2.0% from the FY 2020 actuals for all funds.

## General Fund

- Gaston County is on a four-year revaluation cycle, with the next one taking place in the current fiscal year and impacting the FY 2024 budget. The last revaluation resulted in increased revenues of approximately 13%. These projections are factoring in a more conservative increase of 8.0% for the next revaluation and 2.5% for the other years.
- Sales taxes are impacted by both local and state-wide economic conditions and are therefore, more difficult to predict on a long-term basis. Average growth for the last five years is 7.86%. Therefore, conservative growth of 3.5% is included in these projections.
- City Fees & Charges include revenues such as Permits/Fees, Rents/Concessions, Auto Tag Fees, Pistol/Rifle Fees and several other revenues. These forecasts are projecting future growth based on the US Bureau of Labor Statistics' Consumer Price Index (CPI) of 8.5%.



# Financial Forecast

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- State Transfers are revenues received from the NC Department of Revenue (NCDOR) that have no restrictions on use. Since these revenues are uncertain because they are predicated on the economy, estimated growth in this category is based on the CPI of 8.5%.
- Forecasted revenues in both Operating Grants and Other Revenues are based on the CPI of 8.5%.

## Water & Sewer Fund

- While considerable revenues were lost in prior years from the suspension of late fees and the State's moratorium concerning disconnections as a result of Covid-19, revenues are rebounding. New developments are currently underway as well, which will add to the consumer base. Therefore, the future revenues from user charges are estimated at 3.2%, while fees are estimated at 1.2%, both of which are based on a previous model received from a consultant.

## Electric Fund

- While significant revenues were lost in prior years from the suspension of late fees and the State's moratorium concerning disconnections related to Covid-19, revenues are recovering. In addition, new developments are in process that will increase the consumer base. As such, the City is forecasting conservative growth of 1.0% in Electric Sales.
- City Fees & Charges and Other Revenues are both projecting growth of 8.5% based on the CPI.

## Transit Fund

- Due to Covid-19, the City suspended bus fares beginning March 25, 2020 and did not reinstate them until August 1, 2022. However, that decision was made after the FY 2023 budget was adopted and as such, it includes no revenues. While the City has experienced a significant increase in usage of the bus system, uncertainties remain as to whether this trend is permanent or will decrease with fees reinstated. Therefore, the future fee projections are based upon the average of FY 2019 (last full year prior to Covid-19) and FY 2020 actuals.
- The City receives an annual allocation from the Federal Transit Administration that the City must match, depending on the usage; 50% for operating and 20% for capital expenditures. The actual revenues are received on a reimbursement basis. Therefore, the forecasted operating grant revenues are based on expenditures.
- The City's match mentioned above is transferred from the General Fund. As such, these estimated revenues are based on expenditures, but the City aims to keep this amount around \$600,000 annually.

## Solid Waste Fund

- Conservative growth of 3.0% was used to forecast Solid Waste Charges. The five-year average is 7.12% and FY 2023 saw the implementation of a \$2.50 per month fee increase. In addition, new developments are currently underway that will increase the customer base.

- Both Fees and Other Revenues project growth based on the CPI of 8.5%.

## Stormwater Fund

- Future Stormwater Charges are projecting a conservative increase of 3.0%, based upon the five-year average of 4.33%.
- Both Fees and Other Revenues project growth based on the CPI of 8.5%.

## EXPENDITURE ASSUMPTIONS (all funds)

- Personnel Costs
  - Increases are driven by annual salary adjustments, changes to the workforce, rising costs of health & dental insurance, as well as mandated increases from the Local Government Employees' Retirement System. These expenditures include salaries and wages, including overtime, as well as fringe benefits. These costs are being forecasted based upon the assumption the City will return to the years of service salary increase model and will not add any additional positions. As such, the five-year averages in each fund are being used.
    - General Fund – 3.6%
    - Water & Sewer Fund – 3.1%
    - Electric Fund – 5.3%
    - Transit Fund – 2.3%
    - Solid Waste – 4.3%
    - Stormwater – 1.5%
- Debt Service costs account for the payment of principal and interest on proceeds from debt issued to finance major capital projects and capital purchases, as well as refinancing debt. The future costs are from the City's current debt service schedules.
- Transfers to other funds
  - General Fund
    - The City is required to use at least \$20 of the \$30 annual motor tax for public streets. The revenues are received in the General Fund and transferred to the Powell Bill Fund.
    - Transit receives the majority of funding from FTA grants, but the City is typically required to provide a match, 20% for capital expenditures and 50% for operating. The City is currently utilizing Coronavirus Aid, Relief and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding, which requires no match. However, these figures estimate most of those funds will be depleted in FY 2023. As such, the City's transfer will need to increase and the City typically likes to keep this amount around \$600,000 annually.
    - Usually, the General Fund covers 50% of Solid Waste expenditures and this forecast maintains that agreement.

# Financial Forecast



- The City transfers \$16,667 annually to the Airport Capital Project Fund to cover the 10% match for the annual grant from the North Carolina Department of Transportation, Aviation Division. This forecast maintains that same grant eligibility and funding rate.
  - The \$30,000 transfer to the Street Capital Project Fund is to allow speed humps to be installed on City streets upholds the current General Fund contribution.
  - Electric Fund transfers
    - An annual \$2,000,000 transfer to the General Fund which is statutorily allowed “as a rate of return on the investment of the municipality in the electric system.”
    - A transfer to the Electric Capital Projects Fund and covers future capital projects to maintain and enhance the City’s electric system.
- Reimbursements for Services include expenditures related to the cost allocation plan for internal services provided to other departments. Projected costs are based on the five-year averages in each fund:
  - General Fund – 7.25%
  - Water & Sewer Fund – 8.4%
  - Electric Fund – 6.0%
  - Transit Fund – N/A
  - Solid Waste – N/A
  - Stormwater – 10.7%
- The remaining categories, including professional/contracted services, operational support, travel & training, utilities & rent, maintenance, insurance, equipment, capital outlay, other expenses and purchases for resale are projected based on the CPI of 8.5%.

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# Financial Forecast – General Fund



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 32,034,927</b>	<b>\$ 38,424,504</b>	<b>\$ 38,424,504</b>	<b>\$ 38,424,504</b>	<b>\$ 39,200,421</b>	<b>\$ 39,542,281</b>
<b>Revenues</b>						
Ad Valorem Taxes	\$ 39,272,471	\$ 38,688,436	\$ 39,584,256	\$ 42,751,000	\$ 43,819,800	\$ 44,915,300
Fees & Charges	4,140,893	4,241,140	4,612,675	5,004,800	5,430,200	5,891,800
Investment Earnings	21,746	29,000	11,000	303,300	303,300	303,300
Non-recurring Grants	44,300	86,487	80,750	-	-	-
Operating Grants	335,852	462,742	509,658	553,000	600,000	651,000
Other Revenues	22,224,206	2,123,920	1,739,723	1,887,600	2,048,000	2,222,100
Sales Tax	17,185,100	17,243,687	18,697,390	19,351,800	20,029,100	20,730,100
State Transfers	5,467,735	5,559,000	5,554,000	6,026,100	6,538,300	7,094,100
Utilities & Leases	-	550,000	-	-	-	-
Appropriated Fund Balance	-	6,346,543	1,986,850	-	-	-
Transfers In:						
American Rescue Plan Act	-	12,985	500,000	-	-	-
Conference Center	-	300,000	-	-	-	-
Electric Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
General Fund Stimulus Grant	-	263,816	-	-	-	-
Municipal Service District	-	50,000	-	-	-	-
Infrastructure Fund	-	257,811	-	-	-	-
<b>Total Revenues</b>	<b>\$ 90,692,303</b>	<b>\$ 78,215,567</b>	<b>\$ 75,276,302</b>	<b>\$ 77,877,600</b>	<b>\$ 80,768,700</b>	<b>\$ 83,807,700</b>
<b>Expenditures</b>						
Personnel Costs	\$ 47,972,170	\$ 54,189,881	\$ 57,770,392	\$ 59,850,100	\$ 62,004,700	\$ 64,236,900
Contracted Services	2,135,110	2,823,134	2,303,611	2,499,400	2,711,800	2,942,300
Debt Service	21,664,130	3,150,352	2,430,539	2,199,625	2,144,399	2,087,475
Equipment & Capital Outlay	102,726	605,371	167,000	181,200	196,600	213,300
Equipment Lease & Utilities	2,578,260	2,989,566	3,136,933	3,403,600	3,692,900	4,006,800
Maintenance	1,905,858	2,511,699	1,728,701	1,875,600	2,035,000	2,208,000
Operational Support	6,932,151	10,689,847	9,535,281	10,345,800	11,225,200	12,179,300
Other Expenses	-	407	-	-	-	-
Purchases for Resale	51,507	100,203	105,100	114,000	123,700	134,200
Travel & Training	108,769	291,843	372,235	403,900	438,200	475,400
Reimbursements for Services	(8,611,509)	(9,143,878)	(8,773,238)	(9,409,300)	(10,091,500)	(10,823,100)
Transfer Out:						
FUSE	20,000	4,400,594	2,126,684	-	-	-
Conference Center Operations	1,000,000	-	-	-	-	-
Building Services	-	368,104	-	-	-	-
Powell Bill Fund	1,338,272	1,731,348	1,231,348	1,297,841	1,367,924	1,441,792
Local Law Enf Block Grant Fund	41,346	-	-	-	-	-
Airport Capital Projects	16,667	16,667	16,667	16,667	16,667	16,667
Street Capital Projects	478,000	172,000	30,000	30,000	30,000	30,000
General Fund Capital Projects	3,033,005	269,900	-	-	-	-
Downtown Capital Projects	133,000	-	-	-	-	-
Transit Fund	395,000	663,404	192,162	600,000	600,000	600,000
Solid Waste	3,008,264	2,385,125	2,902,887	3,693,250	3,931,250	4,186,300
<b>Total Expenditures</b>	<b>\$ 84,302,726</b>	<b>\$ 78,215,567</b>	<b>\$ 75,276,302</b>	<b>\$ 77,101,683</b>	<b>\$ 80,426,840</b>	<b>\$ 83,935,334</b>
<b>Revenue Over/(Under)</b>						
<b>Expenditures</b>	<b>\$ 6,389,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,917</b>	<b>\$ 341,860</b>	<b>\$ (127,634)</b>
<b>Fund Balance Remaining</b>	<b>\$ 38,424,504</b>	<b>\$ 38,424,504</b>	<b>\$ 38,424,504</b>	<b>\$ 39,200,421</b>	<b>\$ 39,542,281</b>	<b>\$ 39,414,647</b>
Available fund balance	45.58%	49.13%	51.04%	50.84%	49.17%	46.96%

# Financial Forecast – Water & Sewer



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>
<b>Revenues</b>						
Assessments	\$ 2,086	\$ 1,129	\$ 1,129	1,200	1,200	1,200
Fees & Charges	1,414,744	895,177	1,250,177	1,265,200	1,280,400	1,295,800
Interest Earnings	4,803	5,500	1,500	73,500	73,500	73,500
Other Revenues	224,238	64,500	59,500	59,800	60,100	60,400
Sewer Charges	22,552,761	24,565,178	25,531,171	26,348,200	27,191,300	28,061,400
Utilities & Leases	-	150,000	-	-	-	-
Water Charges	17,832,170	19,301,022	20,376,681	21,028,700	21,701,600	22,396,100
Fund Balance Appropriated	-	729,726	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	-	1,290	-	-	-	-
Water & Sewer Expansion & Development	-	990,662	-	-	-	-
<b>Total Revenues</b>	<b>\$ 42,030,802</b>	<b>\$ 46,704,184</b>	<b>\$ 47,220,158</b>	<b>\$ 48,776,600</b>	<b>\$ 50,308,100</b>	<b>\$ 51,888,400</b>
<b>Expenditures</b>						
Personnel Costs	\$ 9,260,860	\$ 10,993,051	\$ 11,844,168	\$ 12,211,300	\$ 12,589,900	\$ 12,980,200
Contracted Services	2,177,757	2,749,604	2,669,452	2,896,400	3,142,600	3,409,700
Debt Service	5,033,508	5,063,841	5,022,305	5,998,772	5,935,122	4,614,487
Equipment & Capital Outlay	424,508	419,421	536,805	582,400	631,900	685,600
Equipment Lease & Utilities	3,759,188	3,986,868	3,866,903	4,195,600	4,552,200	4,939,100
Maintenance	2,007,041	4,414,651	3,408,775	3,698,500	4,012,900	4,354,000
Operational Support	6,920,404	8,221,247	9,475,526	10,280,900	11,154,800	12,103,000
Travel & Training	41,174	65,274	90,295	98,000	106,300	115,300
Reimbursements for Services	4,470,387	4,551,447	4,469,296	4,844,700	5,251,700	5,692,800
Transfer Out:						
Water & Sewer Expansion & Development	7,785,976	6,088,780	5,836,633	3,970,028	2,930,678	2,994,213
Water & Sewer Renewal & Replacement	150,000	150,000	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 42,030,802</b>	<b>\$ 46,704,184</b>	<b>\$ 47,220,158</b>	<b>\$ 48,776,600</b>	<b>\$ 50,308,100</b>	<b>\$ 51,888,400</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance Remaining</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>	<b>\$ 3,225,823</b>
Available Fund Balance	7.67%	6.91%	6.83%	6.61%	6.41%	6.22%

# Financial Forecast – Electric



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 21,039,277</b>	<b>\$ 25,557,208</b>	<b>\$ 25,557,208</b>	<b>\$ 25,557,208</b>	<b>\$ 27,935,628</b>	<b>\$ 25,395,291</b>
<b>Revenues</b>						
Electric Sales	\$ 75,686,863	\$ 77,871,400	\$ 76,469,700	\$ 77,234,400	\$ 78,006,700	\$ 78,786,800
Fees & Charges	774,372	892,000	875,000	949,400	1,030,100	1,117,700
Investment Earnings	22,626	34,000	7,000	269,500	269,500	269,500
Other Revenues	14,459,900	955,100	972,500	1,055,200	1,144,900	1,242,200
Utilities & Leases	-	5,000	-	-	-	-
Appropriated Fund Balance	-	10,487,319	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	-	7,651	-	-	-	-
<b>Total Revenues</b>	<b>\$ 90,943,761</b>	<b>\$ 90,252,470</b>	<b>\$ 78,324,200</b>	<b>\$ 79,508,500</b>	<b>\$ 80,451,200</b>	<b>\$ 81,416,200</b>
<b>Expenditures</b>						
Personnel Costs	\$ 4,544,572	\$ 5,196,569	\$ 5,597,764	\$ 6,073,574	\$ 6,589,828	\$ 7,149,963
Contracted Services	973,404	1,281,170	1,296,096	1,406,300	1,525,800	1,655,500
Debt Service	63,681	62,651	58,304	56,506	54,709	52,888
Equipment & Capital Outlay	170,339	264,598	198,655	215,500	233,800	253,700
Equipment Lease & Utilities	329,381	460,277	596,817	647,500	702,500	762,200
Maintenance	785,621	1,147,496	1,097,013	1,190,300	1,291,500	1,401,300
Operational Support	2,887,509	3,467,074	3,937,304	4,272,000	4,635,100	5,029,100
Purchases for Resale	54,137,204	58,460,600	48,918,000	53,076,000	57,587,500	62,482,400
Travel & Training	25,937	67,740	68,785	74,600	80,900	87,800
Reimbursements for Services	2,762,795	3,143,695	2,705,462	2,867,800	3,039,900	3,222,300
Transfer Out:						
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Downtown Capital Project Fund	1,038,340	-	-	-	-	-
Electric Rate Stabilization Fund	6,000,000	-	6,600,000	-	-	-
Electric Renewal & Replacement Fund	5,310,850	-	-	-	-	-
Electric Capital Projects Fund	5,396,195	14,700,600	5,250,000	5,250,000	5,250,000	5,250,000
<b>Total Expenditures</b>	<b>\$ 86,425,830</b>	<b>\$ 90,252,470</b>	<b>\$ 78,324,200</b>	<b>\$ 77,130,080</b>	<b>\$ 82,991,537</b>	<b>\$ 89,347,151</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 4,517,931</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,378,420</b>	<b>\$ (2,540,337)</b>	<b>\$ (7,930,951)</b>
<b>Fund Balance Remaining</b>	<b>\$ 25,557,208</b>	<b>\$ 25,557,208</b>	<b>\$ 25,557,208</b>	<b>\$ 27,935,628</b>	<b>\$ 25,395,291</b>	<b>\$ 17,464,340</b>
Available Fund Balance	29.57%	28.32%	32.63%	36.22%	30.60%	19.55%

# Financial Forecast – Transit



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	\$ 64,954	\$ 212,465	\$ 212,465	\$ 212,465	\$ 212,465	\$ 212,465
<b>Revenues</b>			-			
Fees & Charges	\$ -	\$ -	\$ -	\$ 128,100	\$ 128,100	\$ 128,100
Investment Earnings	(331)	-	-	-	-	-
Operating Grants	681,072	1,027,414	492,899	1,527,400	1,624,700	1,728,000
CARES Grant Funding	2,355,074	3,303,549	-	-	-	-
ARPA Grant Funding	-	956,194	-	-	-	-
Other Revenues	48,099	-	-	9,000	9,000	9,100
Utilities & Leases	-	12,000	-	-	-	-
Appropriated Fund Balance	-	141,560	-	-	-	-
Transfers In:						
General Fund	395,000	663,404	192,162	600,000	600,000	600,000
American Rescue Plan Act (ARPA)	-	2,285	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,478,914</b>	<b>\$ 6,104,121</b>	<b>\$ 685,061</b>	<b>\$ 2,264,500</b>	<b>\$ 2,361,800</b>	<b>\$ 2,465,200</b>
<b>Expenditures</b>						
Personnel Costs	\$ 1,500,326	\$ 1,637,338	\$ 592,510	\$ 1,534,800	\$ 1,570,100	\$ 1,606,200
Contracted Services	41,927	716,463	60,000	202,100	219,300	237,900
Debt Service	-	3,300	-	-	-	-
Equipment & Capital Outlay	867,044	686,995	-	-	-	-
Equipment Lease & Utilities	16,504	30,615	-	-	-	-
Maintenance	155,030	232,773	10,000	257,400	279,300	303,000
Operational Support	321,501	1,369,891	22,401	265,200	287,700	312,200
Other Expenses	-	956,194	-	-	-	-
Travel & Training	-	3,200	150	5,000	5,400	5,900
Reimbursements for Services	429,072	469,637	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,331,403</b>	<b>\$ 6,106,406</b>	<b>\$ 685,061</b>	<b>\$ 2,264,500</b>	<b>\$ 2,361,800</b>	<b>\$ 2,465,200</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 147,511</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance Remaining</b>	<b>\$ 212,465</b>	<b>\$ 212,465</b>	<b>\$ 212,465</b>	<b>\$ 212,465</b>	<b>\$ 212,465</b>	<b>\$ 212,465</b>
Available Fund Balance	6.38%	3.48%	31.01%	9.38%	9.00%	8.62%



# Financial Forecast – Solid Waste



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	\$ 928,488	\$ 1,302,121	\$ 1,302,121	\$ 1,302,121	\$ 1,801,571	\$ 2,213,621
<b>Revenues</b>						
Fees	\$ 498,129	\$ 529,300	\$ 417,100	\$ 452,600	\$ 491,100	\$ 532,800
Investment Earnings	647	800	-	9,200	9,200	9,200
Other Revenues	2,689	1,000	3,000	3,300	3,600	3,900
Solid Waste Charges	2,653,213	2,660,780	3,619,000	3,727,600	3,839,400	3,954,600
Utilities & Leases	-	5,000	-	-	-	-
Appropriated Fund Balance	-	1,110,818	-	-	-	-
Transfers In:						
General Fund	<u>3,008,264</u>	<u>2,385,125</u>	<u>2,902,887</u>	<u>3,693,250</u>	<u>3,931,250</u>	<u>4,186,300</u>
<b>Total Revenues</b>	<b>\$ 6,162,942</b>	<b>\$ 6,692,823</b>	<b>\$ 6,941,987</b>	<b>\$ 7,885,950</b>	<b>\$ 8,274,550</b>	<b>\$ 8,686,800</b>
<b>Expenditures</b>						
Personnel Costs	\$ 2,393,789	\$ 3,264,676	\$ 3,465,586	\$ 3,614,600	\$ 3,770,000	\$ 3,932,100
Contracted Services	1,631,749	1,254,234	1,356,680	1,472,000	1,597,100	1,732,900
Debt Service	-	1,430	-	-	-	-
Equipment Lease & Utilities	651,854	648,142	906,368	983,400	1,067,000	1,157,700
Equipment & Capital Outlay	145,492	181,555	22,000	23,900	25,900	28,100
Maintenance	386,707	453,111	430,200	466,800	506,500	549,600
Operational Support	578,446	884,975	752,193	816,100	885,500	960,800
Travel & Training	<u>1,272</u>	<u>4,700</u>	<u>8,960</u>	<u>9,700</u>	<u>10,500</u>	<u>11,400</u>
<b>Total Expenditures</b>	<b>\$ 5,789,308</b>	<b>\$ 6,692,823</b>	<b>\$ 6,941,987</b>	<b>\$ 7,386,500</b>	<b>\$ 7,862,500</b>	<b>\$ 8,372,600</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 373,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 499,450</b>	<b>\$ 412,050</b>	<b>\$ 314,200</b>
<b>Fund Balance Remaining</b>	<b>\$ 1,302,121</b>	<b>\$ 1,302,121</b>	<b>\$ 1,302,121</b>	<b>\$ 1,801,571</b>	<b>\$ 2,213,621</b>	<b>\$ 2,527,821</b>
Available Fund Balance	22.49%	19.46%	18.76%	24.39%	28.15%	30.19%

# Financial Forecast – Stormwater



	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	\$ 436,028	\$ 865,353	\$ 865,353	\$ 865,353	\$ 773,653	\$ 570,853
<b>Revenues</b>						
City Fees & Charges	\$ 18,122	\$ 16,075	\$ 16,075	\$ 17,400	\$ 18,900	\$ 20,500
Investment Earnings	410	500	-	4,800	4,800	4,800
Other Revenues	980	-	-	-	-	-
Stormwater Charges	3,068,487	3,061,096	4,187,930	4,313,600	4,443,000	4,576,300
Appropriated Fund Balance	-	326,115	-	-	-	-
Transfers In:						
American Rescue Plan Act (ARPA)	-	1,670	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,087,999</b>	<b>\$ 3,405,456</b>	<b>\$ 4,204,005</b>	<b>\$ 4,335,800</b>	<b>\$ 4,466,700</b>	<b>\$ 4,601,600</b>
<b>Expenditures</b>						
Personnel Costs	\$ 516,502	\$ 667,595	\$ 700,466	\$ 711,000	\$ 721,700	\$ 732,500
Contracted Services	86,299	123,375	139,730	151,600	164,500	178,500
Equipment & Capital Outlay	-	346,868	21,500	23,300	25,300	27,500
Equipment Lease & Utilities	116,828	49,195	167,908	182,200	197,700	214,500
Maintenance	98,345	124,140	131,000	142,100	154,200	167,300
Operational Support	285,886	410,768	919,054	997,200	1,082,000	1,174,000
Travel & Training	1,586	7,760	12,505	13,800	15,300	16,900
Reimbursements for Services	1,131,479	1,185,035	1,111,842	1,206,300	1,308,800	1,420,000
Transfer Out:						
Stormwater Capital Projects Fund	421,749	490,720	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenditures</b>	<b>\$ 2,658,674</b>	<b>\$ 3,405,456</b>	<b>\$ 4,204,005</b>	<b>\$ 4,427,500</b>	<b>\$ 4,669,500</b>	<b>\$ 4,931,200</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 429,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (91,700)</b>	<b>\$ (202,800)</b>	<b>\$ (329,600)</b>
<b>Fund Balance Remaining</b>	<b>\$ 865,353</b>	<b>\$ 865,353</b>	<b>\$ 865,353</b>	<b>\$ 773,653</b>	<b>\$ 570,853</b>	<b>\$ 241,253</b>
Available Fund Balance	32.55%	25.41%	20.58%	17.47%	12.23%	4.89%

# Financial Policies & Practices



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

## MANDATED

### Accounting, Auditing and Financial Reporting Policies

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

### Budgetary Control

- The City shall operate under an annual balanced budget ordinance that shall cover a fiscal year beginning July 1 and ending June 30 (NCGS 159-8). According to this statute, "a budget ordinance is balanced with the sum of estimated net revenues and appropriated fund balances is equal to appropriations."
- A proposed budget, along with the budget message, shall be submitted to City Council no later than June 1 (NCGS 159-11).
- A copy of the proposed budget shall be made available to the public and news media, and a public hearing shall be held before adopting the budget ordinance (NCGS 159-12).
  - The City places a hard copy in the City Clerk's office and on the City's website.
- Not earlier than ten (10) days after the budget is presented to City Council and not later than July 1, City Council shall adopt a budget ordinance (NCGS 159-13).

# Financial Policies & Practices



- The City has the authority to levy property taxes (NCGS 105-347) and the tax rate is adopted with the annual budget ordinance (NCGS 159-13).
- City Council may amend the budget ordinance at any time after the ordinance's adoption as long as it remains balanced (NCGS 159-15).

## COUNCIL ADOPTED

### Budgetary Control (adopted annually with the budget ordinance)

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

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

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

# Financial Policies & Practices



## Investment Policy (adopted September 4, 2018)

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

## Purchasing Policy (adopted June 5, 2018)

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

# Financial Policies & Practices



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

## Bid Process and Execution Authority by Contract Type

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

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



# Financial Policies & Practices



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

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

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

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

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

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

## Unassigned Fund Balance Policy (adopted June 5, 2018)

- While the North Carolina Local Government Commission (LGC) recommends that a minimum of eight percent (8%) of annual budgeted expenditures be maintained for unassigned fund balance, City Council established a higher goal for the General Fund in the amount of 25% of budgeted expenditures. This policy adopted a goal of 30 days' worth of budgeted expenditures for the Enterprise Funds, staying close to the LGC's minimum requirement.
- All expenditures drawn from fund balance will require City Council approval unless previously authorized by the City Council for expenditure within the City's annual budget.
- If fund balance falls below the goal levels, the City Manager shall implement a plan to restore fund balance within thirty-six (36) months and include within the annual budget, the plan to restore fund balance to required levels.
- The City Council may, from time to time, appropriate fund balances that will reduce unassigned fund balance below the minimum 25% goal in the General Fund or below the minimum of 30 days' worth of operating expenses for the Enterprise Funds for the purpose of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City. In such circumstances, the City Council will adopt a plan to restore the unassigned fund balance to the policy level within thirty-six (36) months from the date of the appropriations. If restoration cannot be accomplished within such time period without severe hardship to the City, the City Council will establish a different, but appropriate time period.

# Financial Policies & Practices

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## GENERAL PRACTICES

### Budgetary Control

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

### Budgeting for Capital Improvements

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

### Revenue Practices

- The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.
- The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.
- The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City shall review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to

## Financial Policies & Practices

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include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.

- The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

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# Budget Process

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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 2023 budget is balanced in accordance with law and was adopted on June 7, 2022 with an effective date of July 1, 2022.

## Procedures

The budget process begins in November when departments can begin entering new program initiatives and requests for new personnel, building maintenance, infrastructure vehicles/equipment and technology equipment/services. All recommendations are then due to the budget office in January.

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 enter their own requests for accounts not entered by Budget staff.

After all budget requests have been entered, the first round of budget meetings is held in mid-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 late February/early March. These include the City Manager, Assistant City Managers, Finance staff and department representative(s). Final approval for budget recommendation regarding building maintenance and infrastructure, vehicle, equipment, and technology requests, as well as new programs, positions and updated fee schedules takes place in these meetings that are structured to confirm alliance with City goals and objectives, in addition to ensuring amounts are appropriate.

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

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

# Budget Process

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## Budget Schedule

November 1, 2021	Departments can begin entering new program initiatives / personnel / building maintenance / infrastructure requests / tech services requests into Seamless
November 8, 2021	Current year fee schedule and prior year's strategic planning information distributed to departments for updating
December 3, 2021	IT Governance Request Forms due to Technology Services  Building Maintenance / Infrastructure requests due to Building Maintenance  Vehicle and equipment requests due to Equipment Services
December 17, 2021	New program initiatives / personnel requests / fee schedule proposals/amendments and updated strategic planning information are due to the Budget Office
January 7, 2022	Recommended vehicle, equipment, tech services and building services requests due to the Budget Office
January 14, 2022	Departments can begin entering budget requests into Questica
January 21, 2022	Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives) 2:00 p.m. – 6:00 p.m. location to be determined
January 22, 2022	Mayor/Council Budget Objectives Retreat 8:30 a.m. – 2:00 p.m. location to be determined
February 4, 2022	Expenditures and revenues must be entered into Questica; departments can make no further changes
February 14 – 22, 2022	Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests
February 28 – March 11, 2022	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff
March 15, 2022	Budget discussion could be added to Council agenda

# Budget Process



March 29, 2022	Council work session: Budget Outlook 5:30 p.m. Council Conference Room
April 5 & 19, 2022	Budget discussion could be added to Council agenda
April 18, 2022	Budget should be finalized and balanced based on recommendations of the City Manager
No later than April 29, 2022	Proposed budget distributed to City Council, published on website and notice of public hearing completed
May 3, 2022	Public Hearing on the Budget and Budget discussion at the Council Meeting
May 10, 2022	Budget Work Session 5:30 p.m. Council Conference Room (if needed)
May 17, 2022	Budget discussion could be added to Council agenda
June 7, 2022	Adoption of the Fiscal Year 2022 – 2023 budget
June 10, 2022	Mission statements / Department Summary / Budget Highlights / Goals / Objectives due to the Budget Office

*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 authorized to approve interdepartmental transfers within the same fund as well.

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 30<sup>th</sup> each year. Expenditures are recorded when a liability is incurred with the exception of debt service, compensated absences, and claims and judgements, which are recorded only when payment is due.

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

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

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

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

# Basis and Presentation of Accounting

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

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# Total City Budget



Fund	Fund Title	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
110	General Fund	\$69,222,567	\$78,215,567	\$75,276,302	8.75%
111	American Rescue Plan Act	\$0	\$16,373,346	\$594,666	100.00%
112	FUSE Facility Operations	\$2,318,436	\$4,554,095	\$2,352,492	1.47%
113	Webb Project	\$0	\$120,000	\$0	0.00%
114	Conference Center Operations	\$727,357	\$1,572,447	\$780,916	7.36%
115	Solid Waste Disposal Tax	\$50,000	\$181,768	\$50,000	0.00%
116	State Grants	\$0	\$3,625,000	\$0	0.00%
119	Technology Support	\$45,730	\$59,342	\$55,000	20.27%
120	Building Services	\$1,225,000	\$1,802,745	\$1,312,927	7.18%
170	Powell Bill	\$3,809,944	\$4,395,148	\$3,396,479	-10.85%
171	SC State Asset Forfeiture	\$0	\$8,817	\$0	0.00%
173	Federal Asset Forfeiture Trust	\$0	\$538,332	\$0	0.00%
174	State Asset Forfeiture Fund	\$0	\$277,006	\$0	0.00%
176	Local Law Enforcement Block Grant	\$0	\$470,526	\$0	0.00%
244	Airport Capital Projects	\$166,667	\$1,412,091	\$166,667	0.00%
263	Street Improvement Capital Projects	\$172,000	\$4,623,964	\$30,000	-82.56%
283	General Fund Capital Projects	\$0	\$3,675,065	\$0	0.00%
284	Downtown Capital Projects	\$0	\$1,178,684	\$0	0.00%
312	Water/Sewer Stimulus Grant	\$3,977	\$3,977	\$3,977	0.00%
330	Water & Sewer Fund	\$44,832,506	\$46,704,184	\$47,220,158	5.33%
331	Electric Fund	\$83,996,833	\$90,252,470	\$78,324,200	-6.75%
332	Transit System Fund	\$922,887	\$6,106,406	\$685,061	-25.77%
335	Solid Waste Fund	\$5,821,005	\$6,692,823	\$6,941,987	19.26%
336	Stormwater Utility Fund	\$3,077,671	\$3,405,456	\$4,204,005	36.60%
338	Electric Rate Stabilization Fund	\$0	\$6,000,000	\$6,600,000	100.00%
342	W&S Capital Expansion/Development	\$6,296,780	\$7,287,442	\$5,839,633	-7.26%
351	W&S Renewal & Replacement	\$152,000	\$2,352,000	\$0	-100.00%
352	Electric Renewal & Replacement	\$2,000	\$7,062,850	\$0	-100.00%
460	Water & Sewer System Development Fees	\$1,504,800	\$1,504,800	\$2,800,000	86.07%
462	Water & Sewer Capital Projects	\$3,949,428	\$49,093,008	\$3,490,000	-11.63%
478	Electric Capital Projects	\$9,320,000	\$20,548,042	\$5,250,000	-43.67%
479	Stormwater Capital Projects	\$513,820	\$1,472,376	\$1,000,000	94.62%
611	General Fund Stimulus Grants	\$6,648	\$973,511	\$0	-100.00%
621	Community Development Block Grant	\$644,888	\$2,623,357	\$654,391	1.47%
622	108 Loan - Downtown Revitalization	\$16,680	\$16,680	\$16,680	0.00%
623	Affordable Housing	\$0	\$709,695	\$0	0.00%
624	Home Investment Trust Fund	\$804,488	\$2,261,827	\$804,224	-0.03%
628	Occupancy Tax	\$760,000	\$885,000	\$760,000	0.00%
629	Downtown Municipal Services District	\$216,359	\$410,425	\$174,680	-19.26%
687	Infrastructure Fund	\$262,760	\$1,351,760	\$280,000	6.56%
* 868	Health Self-Insurance	\$13,272,202	\$13,615,047	\$13,955,200	5.15%
* 870	Dental Self-Insurance	\$365,786	\$365,786	\$365,486	-0.08%
* 880	Vehicle/Equip R&R Program	\$6,655,402	\$13,941,688	\$4,631,899	-30.40%
* 881	Tech Internal Services Fund	\$6,815,807	\$8,722,653	\$7,544,044	10.68%
<b>Grand Total</b>		<b>\$267,952,428</b>	<b>\$417,447,206</b>	<b>\$275,561,074</b>	<b>2.84%</b>

\* Internal Service Financial Plans

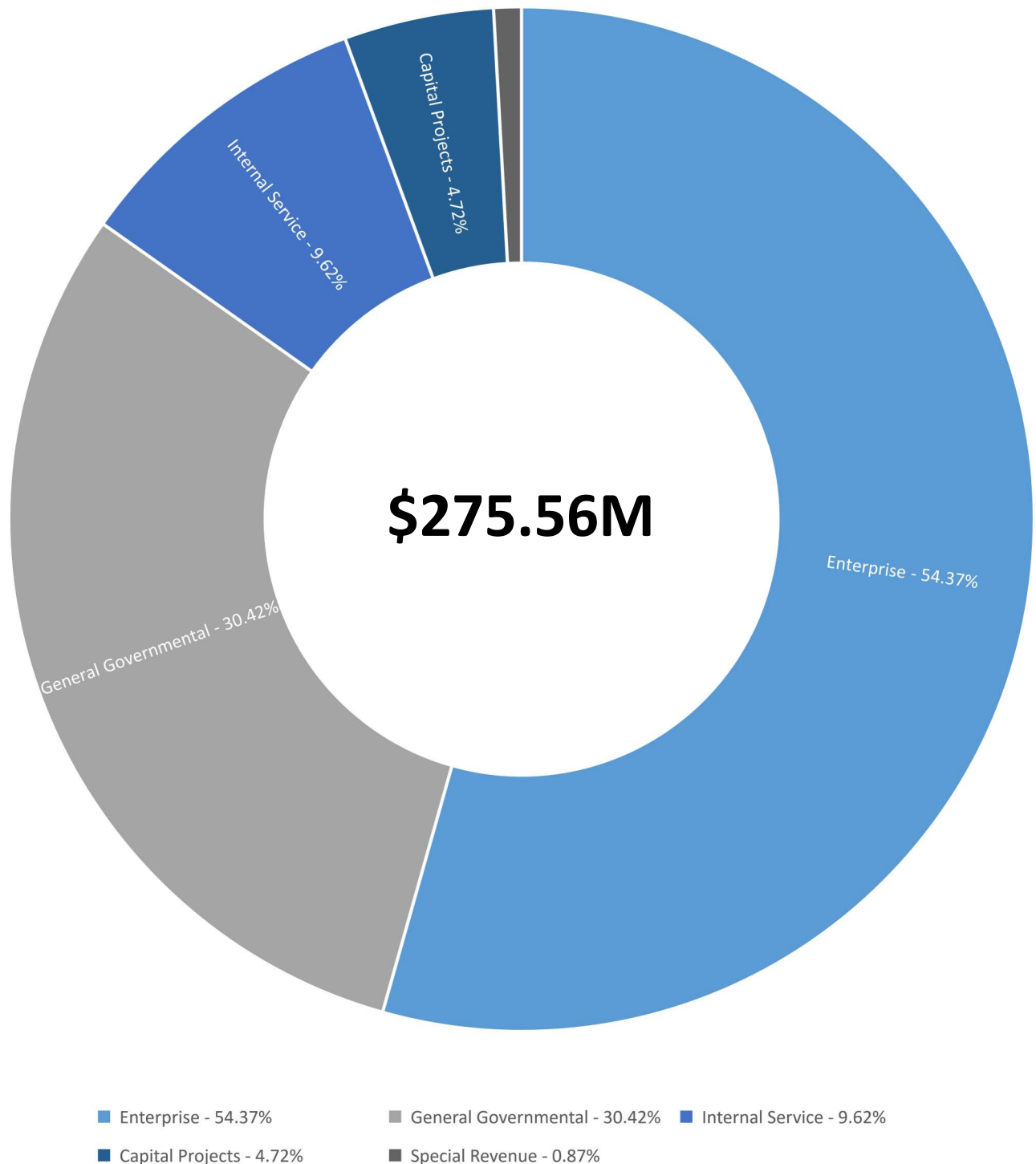
# Total City Budget



	General Government Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Capital Project Funds
Ad Valorem Taxes	\$39,584,256		\$171,800		
Assessments		\$1,129			
Electric Collections		\$76,469,700			
Fees	\$6,066,410	\$2,558,352	\$2,880	\$6,227,116	\$2,800,000
Funding for Roads	\$2,023,631				
Investment Earnings	\$11,000	\$11,500		\$2,000	
Non-recurring Grants	\$80,750				
Operating Grants	\$509,658	\$492,899	\$1,440,917		
Other Revenues	\$2,672,139	\$1,035,000	\$794,378	\$18,267,513	\$430,000
Sales Tax	\$18,697,390				
Solid Waste Charges		\$3,619,000			
State Transfers	\$5,694,000				
Stormwater Fees		\$4,187,930			
Water & Sewer Charges		\$45,907,852			
Appropriated Fund Balance	\$2,581,516			\$2,000,000	
Transfers In	\$5,898,032	\$15,535,659			\$9,786,667
<b>Total Revenues</b>	<b>\$83,818,782</b>	<b>\$149,819,021</b>	<b>\$2,409,975</b>	<b>\$26,496,629</b>	<b>\$13,016,667</b>
Personnel Costs	\$61,000,194	\$22,200,494	\$280,590	\$3,924,052	
Contracted Services	\$2,357,556	\$5,522,958	\$527,717	\$2,553,212	\$625,000
Debt Service	\$5,067,139	\$5,084,586		\$4,185,763	
Equipment Lease & Utilities	\$3,579,606	\$5,537,996	\$19,716	\$642,431	
Equipment/Capital Outlay	\$309,808	\$778,960	\$100,000		\$7,289,465
Maintenance	\$2,614,965	\$5,078,232	\$2,215	\$100,698	\$450,000
Operational Support	\$10,165,169	\$17,449,890	\$1,434,237	\$15,038,682	\$4,652,202
Purchases for Resale	\$105,100	\$55,518,000			
Travel/Training	\$392,735	\$180,695	\$5,500	\$51,791	
Reimbursement of Services	(\$8,773,238)	\$8,286,600			
Transfers Out	\$6,999,748	\$24,180,610	\$40,000		
<b>Total Expenditures</b>	<b>\$83,818,782</b>	<b>\$149,819,021</b>	<b>\$2,409,975</b>	<b>\$26,496,629</b>	<b>\$13,016,667</b>

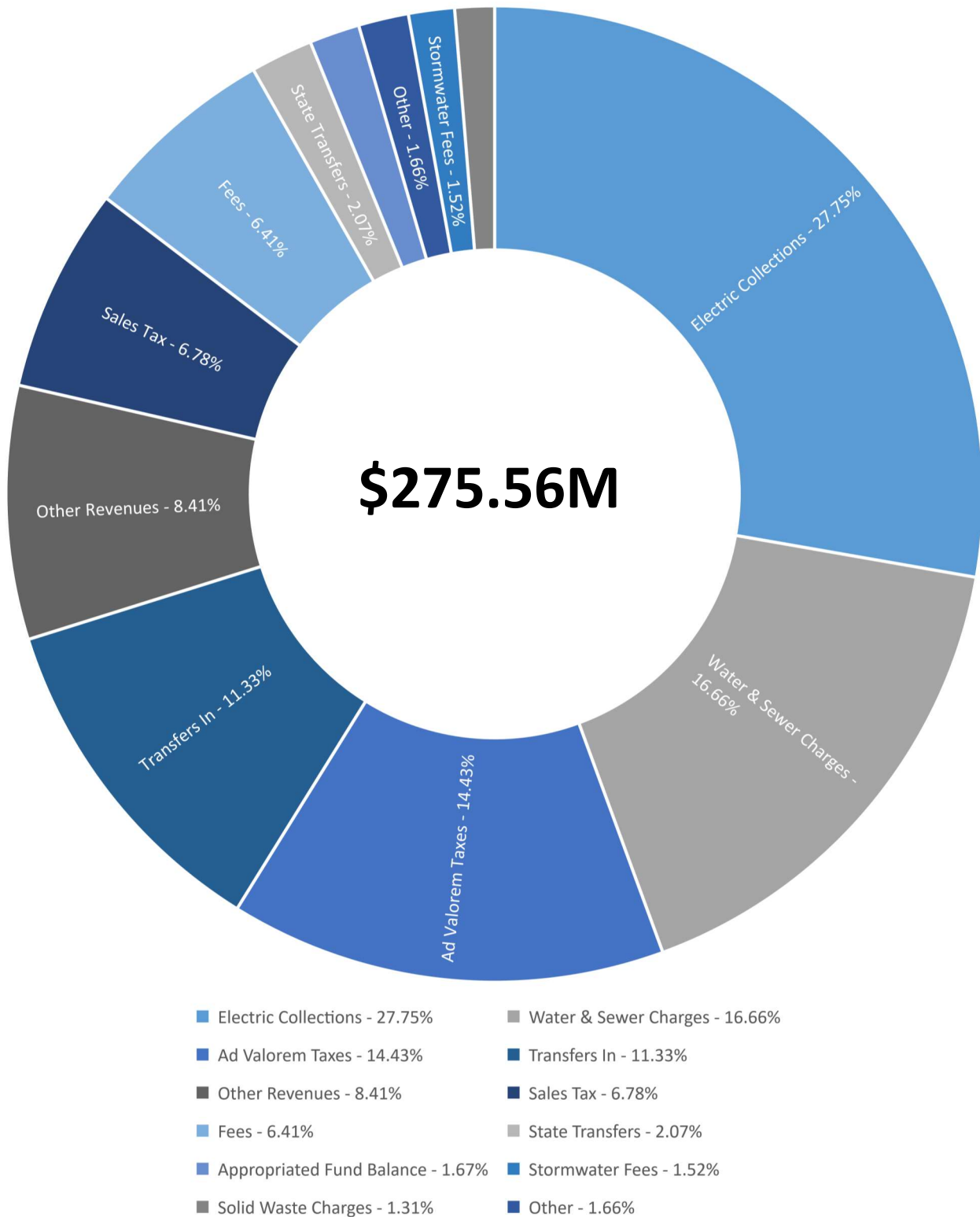
# Total City Budget

## BREAKDOWN BY FUND TYPE



# Total City Budget

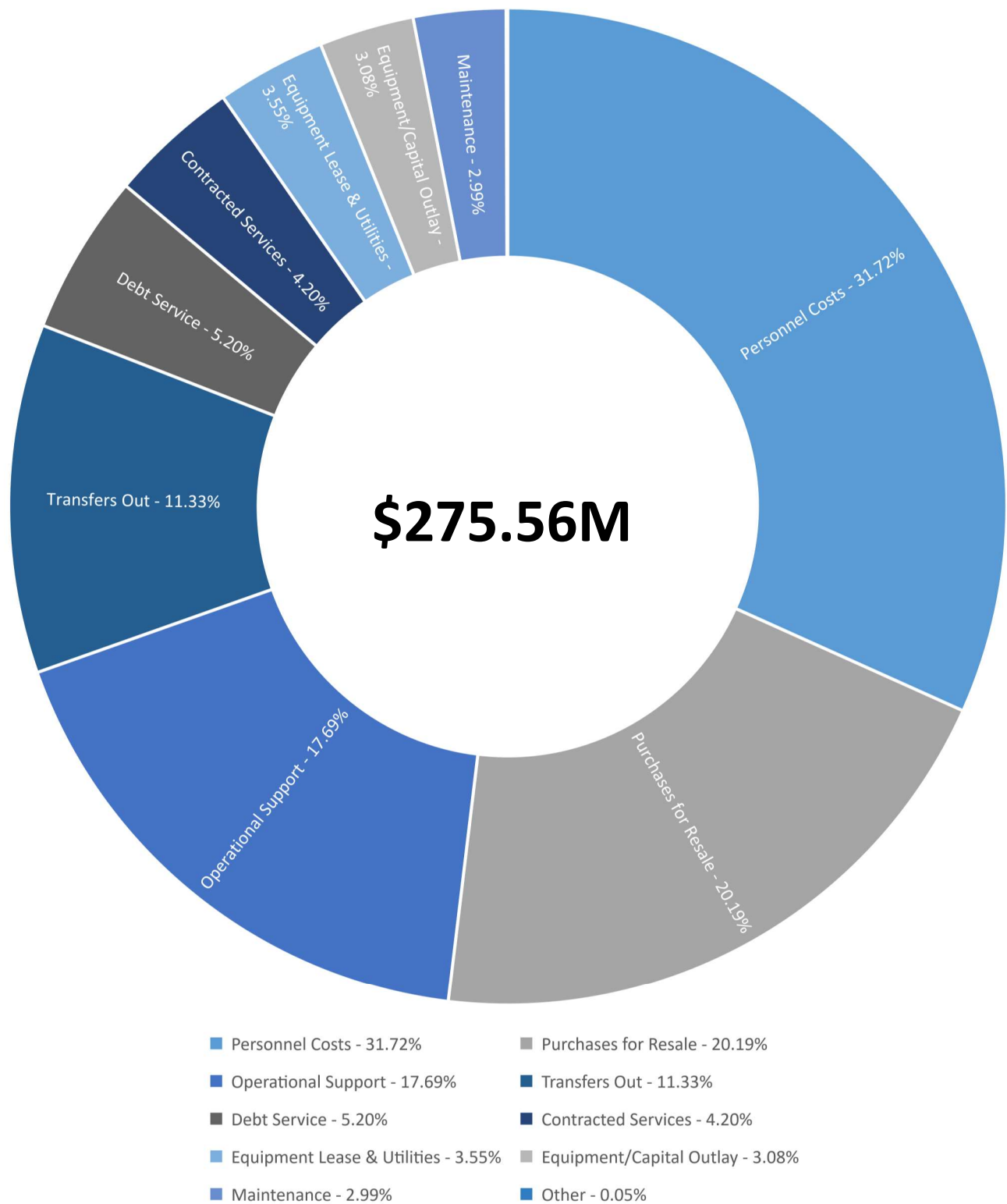
## REVENUES



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

# Total City Budget

## EXPENDITURES



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



# Debt Summary



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

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

The City of Gastonia is subject to the Local Government Bond Act of North Carolina that limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation. The table below shows the City has the statutory capacity to incur additional debt, excluding debt for water and electric purposes, estimated to be \$498 million as of June 30, 2022 as shown below.

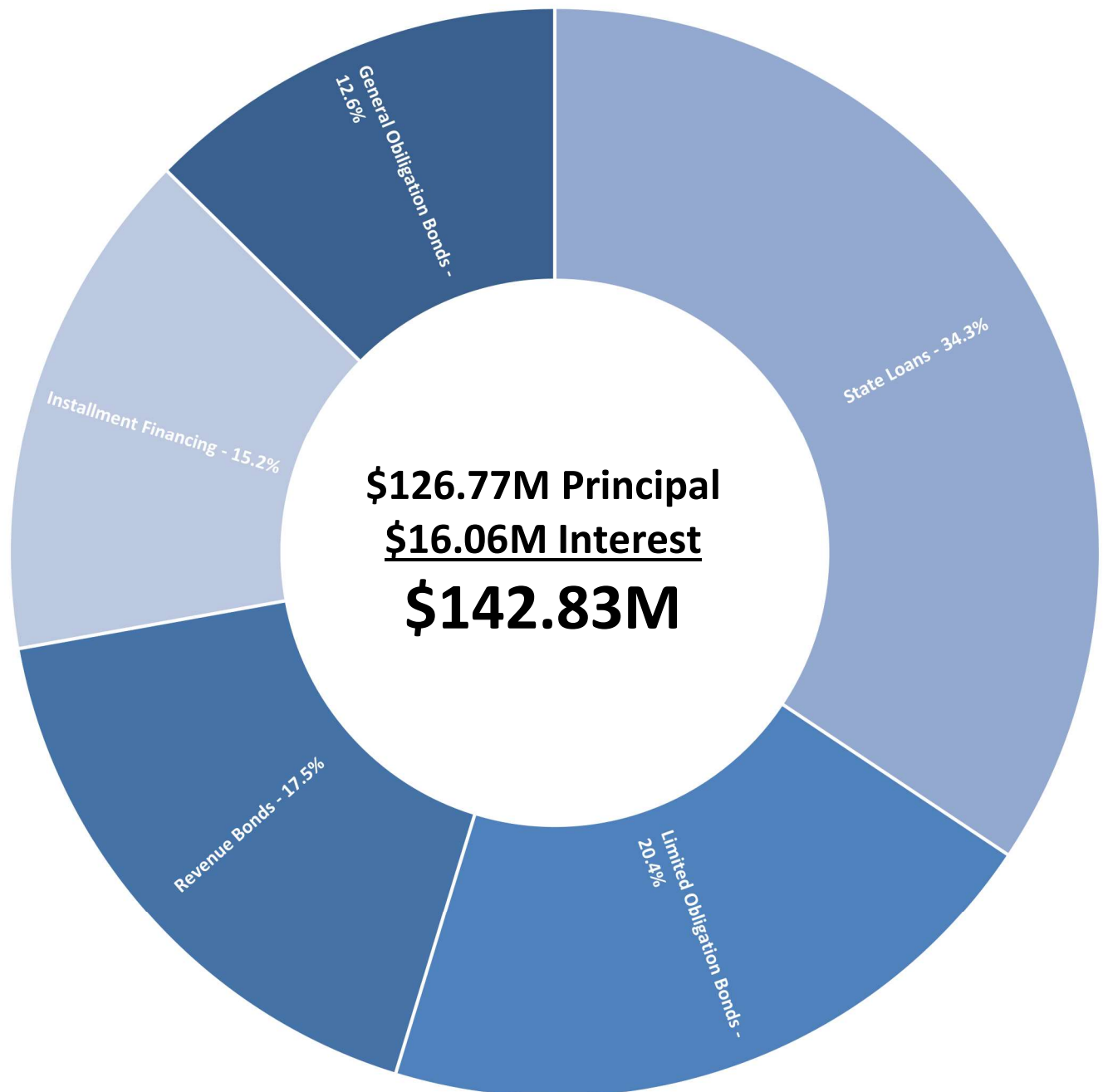
<b>Assessed Value of Property at 6/30/2022 est.</b>	\$ 6,978,411,719
<b>Statutory Debt Limit: 8% of Assessed Value</b>	\$ 558,272,938
<b>Gross Debt</b>	
Authorized & Outstanding bonded debt	\$ 58,977,522
Outstanding debt not evidenced by bonds	<u>\$ 54,285,020</u>
	\$ 113,262,542
<b>Statutory Deductions</b>	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	\$ 53,400,999
Amount designated for payment of gross debt other than Enterprise Fund debt	<u>\$ 31,655</u>
	\$ 53,432,654
<b>Net Debt</b>	<u>\$ 59,829,888</u>
<b>Legal Debt Margin (unused capacity)</b>	<u><u>\$ 498,443,049</u></u>

Per NCGS 159-13(b)(1), "the full amount estimated by the finance officer to be required for debt service during the budget year shall be appropriated." The FY 2023 budget includes those appropriations as detailed in the following pages.

# Debt Summary

## DEBT BY TYPE

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



# Debt Summary



## General Obligation Bonds

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

In FY 2008, the City issued \$2.98 million in GO bonds; \$1.455 Series 2008A (tax-exempt) and \$1.525 Series 2008B (taxable). These bonds were issued for the purpose of providing funds to pay the costs of various street and parking improvements, parks and recreational facilities improvements and electric system improvements. The Series 2008B bonds were paid in full in FY 2019, while the Series 2008A currently have a total outstanding debt service amount of approximately \$1.1 million (\$960,000 in principal and \$131,680 in interest).

During FY 2021, the City refunded the 2010C GO bonds that were issued for street improvements in the amount of \$17.872 million. Payments began in FY 2022 and currently have a total outstanding debt service amount of approximately \$16.93 million (\$15.87 in principal and \$1.06 in interest).

In total, the City of Gastonia currently has just under \$17 million of outstanding principal GO bond debt with payments expected through 2031, as shown below.

	Principal	Interest	Total
FY 2023	\$2,185,000	\$266,116	\$2,451,116
FY 2024	\$1,988,000	\$230,368	\$2,218,368
FY 2025	\$1,965,000	\$196,314	\$2,161,314
FY 2026	\$1,940,000	\$162,550	\$2,102,550
FY 2027	\$1,911,000	\$129,121	\$2,040,121
FY 2028	\$1,879,000	\$96,082	\$1,975,082
FY 2029	\$1,687,000	\$63,456	\$1,750,456
FY 2030	\$1,655,000	\$37,722	\$1,692,722
FY 2031	\$1,622,000	\$12,489	\$1,634,489
Total	\$16,832,000	\$1,194,218	\$18,026,218

## Revenue Bonds

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

Per North Carolina General Statute 159-89, a revenue bond may contain special covenants. With the City’s existing revenue issue, a minimum parity debt coverage ratio of 1.2 must be maintained, meaning that the net utility operating revenues must exceed 120 percent (120%) of the maximum annual parity debt service costs. At the end of each fiscal year, excess funds remaining in the Water & Sewer Fund, after all current operating, debt service and capital projects have been paid for, are placed in the Water & Sewer

## Debt Summary



Capital Expansion and Development Fund for future use. These funds will help offset the cost of future system needs, as well as the cost of future expansion to the base structure as needed.

Currently, the City has approximately \$19.5 million of outstanding revenue bond debt with payments expected through 2036, as shown below.

	Principal	Interest	Total
FY 2023	\$2,049,000	\$754,850	\$2,803,850
FY 2024	\$2,116,000	\$690,666	\$2,806,666
FY 2025	\$2,192,000	\$615,515	\$2,807,515
FY 2026	\$955,000	\$546,488	\$1,501,488
FY 2027	\$995,000	\$508,288	\$1,503,288
FY 2028	\$1,040,000	\$458,538	\$1,498,538
FY 2029	\$1,095,000	\$406,538	\$1,501,538
FY 2030	\$1,150,000	\$351,788	\$1,501,788
FY 2031	\$1,205,000	\$294,288	\$1,499,288
FY 2032	\$1,240,000	\$258,138	\$1,498,138
FY 2033	\$1,280,000	\$220,938	\$1,500,938
FY 2034	\$1,320,000	\$182,538	\$1,502,538
FY 2035	\$1,385,000	\$116,538	\$1,501,538
FY 2036	\$1,455,000	\$47,288	\$1,502,288
<b>Total</b>	<b>\$19,477,000</b>	<b>\$5,452,399</b>	<b>\$24,929,399</b>

### Installment Financings

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

Each year, the City enters into an installment financing agreement for the purchase of vehicles and equipment. These loans are repaid over a 59-month period. Therefore, the City typically has five loans outstanding at any given time. However, the City currently has six loans outstanding. Since interest rates were so low in early 2022, the City opted to enter into a second equipment loan in FY 2022. Due to this issuance, the City does not expect and therefore, has not budgeted for a new loan in FY 2023. As of FY 2023, the City has approximately \$14 million in outstanding principal for these equipment loans, as shown below.

	Principal	Interest	Total
FY 2023	\$4,017,557	\$168,202	\$4,185,759
FY 2024	\$3,426,757	\$109,776	\$3,536,533
FY 2025	\$2,822,676	\$66,521	\$2,889,197
FY 2026	\$2,180,788	\$36,527	\$2,217,315
FY 2027	\$1,532,083	\$13,063	\$1,545,146
<b>Total</b>	<b>\$13,979,861</b>	<b>\$394,089</b>	<b>\$14,373,950</b>

# Debt Summary



During FY 2020, the City refunded the 2010 Series A & B limited obligation bonds (LOBs) that were used for the construction of the Conference Center, parking deck, improvements to the Schiele Museum, park improvements and the refinancing of a prior installment agreement for the acquisition and construction of four fire stations with an installment financing agreement in the amount of \$8.64 million. As of FY 2023, the outstanding principal amount is approximately \$6.7 million with payments expected through FY 2033, as shown below.

	Principal	Interest	Total
FY 2023	\$560,000	\$110,639	\$670,639
FY 2024	\$570,000	\$101,343	\$671,343
FY 2025	\$580,000	\$91,881	\$671,881
FY 2026	\$590,000	\$82,253	\$672,253
FY 2027	\$600,000	\$72,459	\$672,459
FY 2028	\$600,000	\$62,499	\$662,499
FY 2029	\$610,000	\$52,539	\$662,539
FY 2030	\$625,000	\$42,413	\$667,413
FY 2031	\$635,000	\$32,038	\$667,038
FY 2032	\$640,000	\$21,497	\$661,497
FY 2033	\$655,000	\$10,873	\$665,873
Total	\$6,665,000	\$680,434	\$7,345,434

## Limited Obligation Bonds

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

The City issued LOBs in the amount of \$24 million during FY 2019 to cover the costs associated with the Downtown Multi-Purpose Stadium Project known locally as the Franklin Urban Sports & Entertainment (FUSE) District. Payments began in FY 2022 and currently have a total outstanding debt service amount of approximately \$29.1 million, as shown in the table on the next page.

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# Debt Summary



	Principal	Interest	Total
FY 2023	\$1,335,000	\$668,684	\$2,003,684
FY 2024	\$1,335,000	\$637,445	\$1,972,445
FY 2025	\$1,335,000	\$605,405	\$1,940,405
FY 2026	\$1,335,000	\$571,363	\$1,906,363
FY 2027	\$1,335,000	\$536,653	\$1,871,653
FY 2028	\$1,330,000	\$501,409	\$1,831,409
FY 2029	\$1,335,000	\$464,967	\$1,799,967
FY 2030	\$1,330,000	\$427,053	\$1,757,053
FY 2031	\$1,335,000	\$388,350	\$1,723,350
FY 2032	\$1,330,000	\$348,834	\$1,678,834
FY 2033	\$1,335,000	\$308,801	\$1,643,801
FY 2034	\$1,335,000	\$267,950	\$1,602,950
FY 2035	\$1,335,000	\$226,431	\$1,561,431
FY 2036	\$1,335,000	\$184,245	\$1,519,245
FY 2037	\$1,330,000	\$138,054	\$1,468,054
FY 2038	\$1,330,000	\$92,036	\$1,422,036
FY 2039	\$1,330,000	\$46,018	\$1,376,018
<b>Total</b>	<b>\$22,665,000</b>	<b>\$6,413,698</b>	<b>\$29,078,698</b>

## State Loans

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

1. Catawba Creek Pump Station main inflow pipe and vault rehabilitation
2. Water meter replacement project (the loan was originally issued to the Town of Cramerton, but the City acquired the obligation for the debt when City of Gastonia and the Town of Cramerton merged into Two Rivers Utilities)
3. Eagle Road Wastewater Treatment Plant upgrade (the loan was originally issued to the Town of Cramerton, but the City acquired the obligation for the debt when City of Gastonia and the Town of Cramerton merged into Two Rivers Utilities)
4. Replace clearwell water storage reservoir (part of the Water Treatment Plant renovation)
5. Construction for the Water Treatment Plant renovation to replace the existing, conventional treatment trains at the WTP with new trains utilizing membrane technology
6. Construction of sewer infrastructure to transfer wastewater from the Town of McAdenville and Pharr Yarns wastewater treatment plants to an existing City wastewater treatment plant
7. Southeast Sewer Expansion Phase 1 – construction of the Armstrong Ford Regional Pump Station, Armstrong Ford Force Main and Gravity Sewer, and Baltimore Gravity Sewer



# Debt Summary



As of FY 2023, total outstanding principal for all state loans is \$47.2 million with payments expected through FY 2043, as shown below.

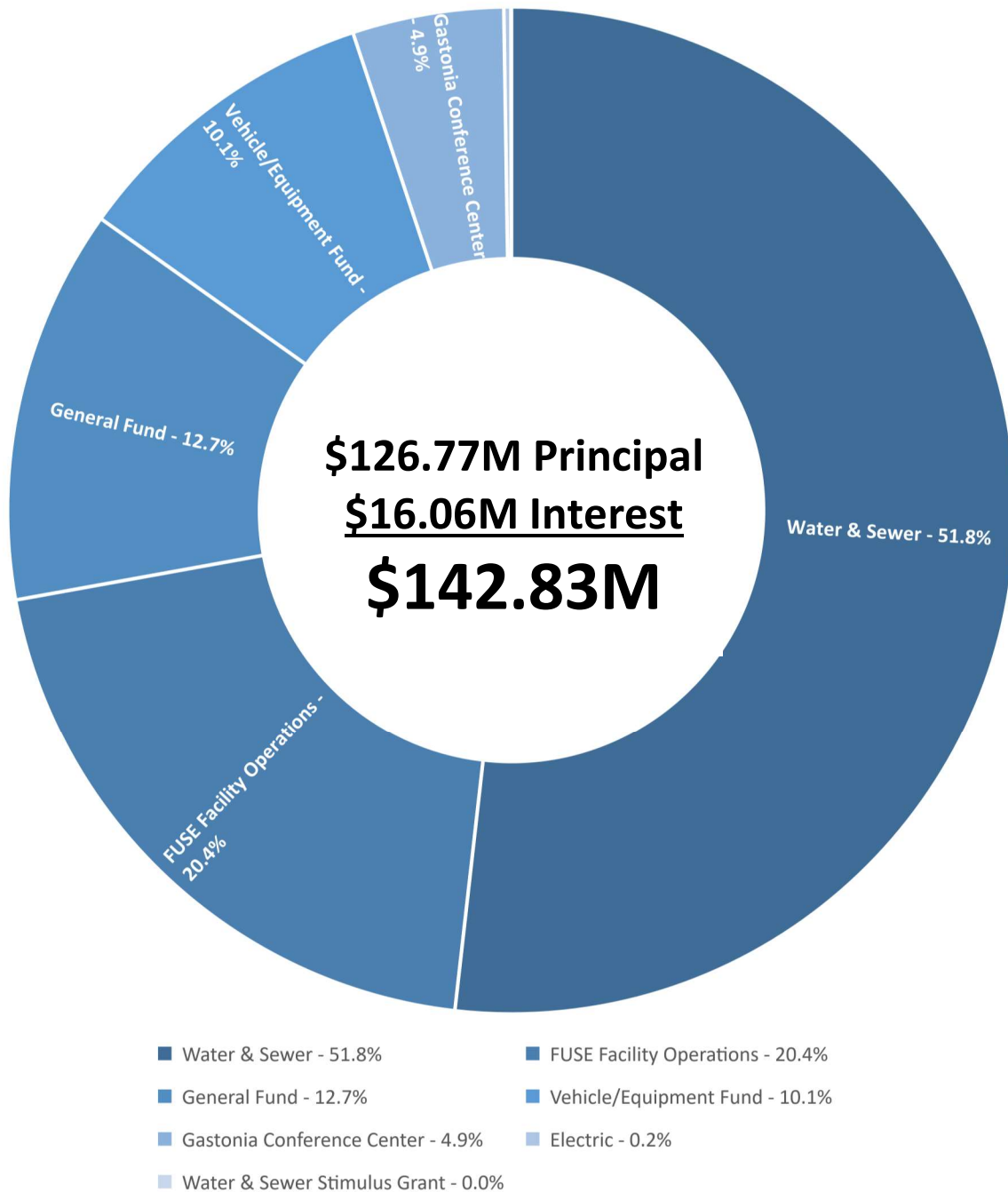
	Principal	Interest	Total
FY 2023	\$2,182,241	\$30,688	\$2,212,929
FY 2024	\$2,952,241	\$243,842	\$3,196,083
FY 2025	\$2,952,241	\$179,343	\$3,131,584
FY 2026	\$2,952,241	\$164,735	\$3,116,976
FY 2027	\$2,952,241	\$150,128	\$3,102,369
FY 2028	\$2,685,965	\$135,520	\$2,821,485
FY 2029	\$2,685,965	\$127,050	\$2,813,015
FY 2030	\$2,681,988	\$118,580	\$2,800,568
FY 2031	\$2,669,992	\$110,110	\$2,780,102
FY 2032	\$2,669,992	\$101,640	\$2,771,632
FY 2033	\$2,669,992	\$93,170	\$2,763,162
FY 2034	\$2,669,992	\$84,700	\$2,754,692
FY 2035	\$2,669,992	\$76,230	\$2,746,222
FY 2036	\$2,669,992	\$67,760	\$2,737,752
FY 2037	\$2,669,992	\$59,290	\$2,729,282
FY 2038	\$2,419,992	\$50,820	\$2,470,812
FY 2039	\$919,992	\$42,350	\$962,342
FY 2040	\$770,000	\$33,880	\$803,880
FY 2041	\$770,000	\$25,410	\$795,410
FY 2042	\$770,000	\$16,940	\$786,940
FY 2043	\$770,000	\$8,470	\$778,470
Total	\$47,155,051	\$1,920,656	\$49,075,707

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# Debt Summary

## DEBT BY FUND

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



*Water & Sewer Stimulus Grant debt shows 0.0% because the total is only \$27,839.*

# Debt Summary



## Water & Sewer Fund

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

	Principal	Interest	Total
FY 2023	\$ 4,227,264	\$ 785,538	\$ 5,012,802
FY 2024	\$ 5,064,264	\$ 934,508	\$ 5,998,772
FY 2025	\$ 5,140,264	\$ 794,858	\$ 5,935,122
FY 2026	\$ 3,903,264	\$ 711,223	\$ 4,614,487
FY 2027	\$ 3,943,264	\$ 658,415	\$ 4,601,679
FY 2028	\$ 3,721,988	\$ 594,058	\$ 4,316,046
FY 2029	\$ 3,776,988	\$ 533,588	\$ 4,310,576
FY 2030	\$ 3,831,988	\$ 470,368	\$ 4,302,356
FY 2031	\$ 3,874,992	\$ 404,398	\$ 4,279,390
FY 2032	\$ 3,909,992	\$ 359,778	\$ 4,269,770
FY 2033	\$ 3,949,992	\$ 314,108	\$ 4,264,100
FY 2034	\$ 3,989,992	\$ 267,238	\$ 4,257,230
FY 2035	\$ 4,054,992	\$ 192,768	\$ 4,247,760
FY 2036	\$ 4,124,992	\$ 115,048	\$ 4,240,040
FY 2037	\$ 2,669,992	\$ 59,290	\$ 2,729,282
FY 2038	\$ 2,419,992	\$ 50,820	\$ 2,470,812
FY 2039	\$ 919,992	\$ 42,350	\$ 962,342
FY 2040	\$ 770,000	\$ 33,880	\$ 803,880
FY 2041	\$ 770,000	\$ 25,410	\$ 795,410
FY 2042	\$ 770,000	\$ 16,940	\$ 786,940
FY 2043	\$ 770,000	\$ 8,470	\$ 778,470
<b>Total</b>	<b>\$ 66,604,212</b>	<b>\$ 7,373,054</b>	<b>\$ 73,977,266</b>

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# Debt Summary



## FUSE Facility Operations

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

	Principal	Interest	Total
FY 2023	\$ 1,335,000	\$ 668,684	\$ 2,003,684
FY 2024	\$ 1,335,000	\$ 637,445	\$ 1,972,445
FY 2025	\$ 1,335,000	\$ 605,405	\$ 1,940,405
FY 2026	\$ 1,335,000	\$ 571,363	\$ 1,906,363
FY 2027	\$ 1,335,000	\$ 536,653	\$ 1,871,653
FY 2028	\$ 1,330,000	\$ 501,409	\$ 1,831,409
FY 2029	\$ 1,335,000	\$ 464,967	\$ 1,799,967
FY 2030	\$ 1,330,000	\$ 427,053	\$ 1,757,053
FY 2031	\$ 1,335,000	\$ 388,350	\$ 1,723,350
FY 2032	\$ 1,330,000	\$ 348,834	\$ 1,678,834
FY 2033	\$ 1,335,000	\$ 308,801	\$ 1,643,801
FY 2034	\$ 1,335,000	\$ 267,950	\$ 1,602,950
FY 2035	\$ 1,335,000	\$ 226,431	\$ 1,561,431
FY 2036	\$ 1,335,000	\$ 184,245	\$ 1,519,245
FY 2037	\$ 1,330,000	\$ 138,054	\$ 1,468,054
FY 2038	\$ 1,330,000	\$ 92,036	\$ 1,422,036
FY 2039	\$ 1,330,000	\$ 46,018	\$ 1,376,018
<b>Total</b>	<b>\$ 22,665,000</b>	<b>\$ 6,413,698</b>	<b>\$ 29,078,698</b>

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# Debt Summary



## General Fund

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

	Principal	Interest	Total
FY 2023	\$ 2,169,215	\$ 261,322	\$ 2,430,537
FY 2024	\$ 1,972,777	\$ 226,848	\$ 2,199,625
FY 2025	\$ 1,950,340	\$ 194,059	\$ 2,144,399
FY 2026	\$ 1,925,902	\$ 161,573	\$ 2,087,475
FY 2027	\$ 1,897,465	\$ 129,438	\$ 2,026,903
FY 2028	\$ 1,865,465	\$ 97,706	\$ 1,963,171
FY 2029	\$ 1,721,313	\$ 66,411	\$ 1,787,724
FY 2030	\$ 1,690,156	\$ 40,108	\$ 1,730,264
FY 2031	\$ 1,657,719	\$ 14,292	\$ 1,672,011
FY 2032	\$ 36,000	\$ 1,209	\$ 37,209
FY 2033	\$ 36,844	\$ 612	\$ 37,456
<b>Total</b>	<b>\$ 16,923,196</b>	<b>\$ 1,193,578</b>	<b>\$ 18,116,774</b>

## Vehicle/Equipment Replacement Fund

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

	Loan Amount	Interest Rate
FY 2018	\$3,128,197	1.838%
FY 2019	\$2,955,000	3.008%
FY 2020	\$3,110,000	1.842%
FY 2021	\$3,360,000	0.880%
FY 2022 #1	\$3,220,000	0.778%
FY 2022 #2	\$5,860,000	1.380%

	Principal	Interest	Total
FY 2023	\$ 4,017,557	\$ 168,202	\$ 4,185,759
FY 2024	\$ 3,426,757	\$ 109,776	\$ 3,536,533
FY 2025	\$ 2,822,676	\$ 66,521	\$ 2,889,197
FY 2026	\$ 2,180,788	\$ 36,527	\$ 2,217,315
FY 2027	\$ 1,532,083	\$ 13,063	\$ 1,545,146
<b>Total</b>	<b>\$13,979,861</b>	<b>\$ 394,089</b>	<b>\$14,373,950</b>

# Debt Summary



## Gastonia Conference Center

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

	Principal	Interest	Total
FY 2023	\$ 528,500	\$ 104,416	\$ 632,916
FY 2024	\$ 537,938	\$ 95,642	\$ 633,580
FY 2025	\$ 547,375	\$ 86,713	\$ 634,088
FY 2026	\$ 556,813	\$ 77,626	\$ 634,439
FY 2027	\$ 566,250	\$ 68,383	\$ 634,633
FY 2028	\$ 566,250	\$ 58,983	\$ 625,233
FY 2029	\$ 575,688	\$ 49,584	\$ 625,272
FY 2030	\$ 589,844	\$ 40,027	\$ 629,871
FY 2031	\$ 599,281	\$ 30,236	\$ 629,517
FY 2032	\$ 604,000	\$ 20,288	\$ 624,288
FY 2033	\$ 618,156	\$ 10,261	\$ 628,417
<b>Total</b>	<b>\$ 6,290,095</b>	<b>\$ 642,159</b>	<b>\$ 6,932,254</b>

## Electric Fund

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

	Principal	Interest	Total
FY 2023	\$ 47,285	\$ 11,017	\$ 58,302
FY 2024	\$ 47,285	\$ 9,221	\$ 56,506
FY 2025	\$ 47,285	\$ 7,424	\$ 54,709
FY 2026	\$ 47,285	\$ 5,603	\$ 52,888
FY 2027	\$ 47,285	\$ 3,759	\$ 51,044
FY 2028	\$ 47,285	\$ 1,891	\$ 49,176
<b>Total</b>	<b>\$ 283,710</b>	<b>\$ 38,915</b>	<b>\$ 322,625</b>

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# Debt Summary



## Water & Sewer Stimulus Grant

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

	Principal	Interest	Total
FY 2023	\$ 3,977	\$ -	\$ 3,977
FY 2024	\$ 3,977	\$ -	\$ 3,977
FY 2025	\$ 3,977	\$ -	\$ 3,977
FY 2026	\$ 3,977	\$ -	\$ 3,977
FY 2027	\$ 3,977	\$ -	\$ 3,977
FY 2028	\$ 3,977	\$ -	\$ 3,977
FY 2029	\$ 3,977	\$ -	\$ 3,977
Total	\$ 27,839	\$ -	\$ 27,839

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# Fund Balances



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

North Carolina law [NC G.S. 159-13(b)(16)] limits appropriation of fund balance. "Appropriated fund balance in a fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year."

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

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

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

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

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

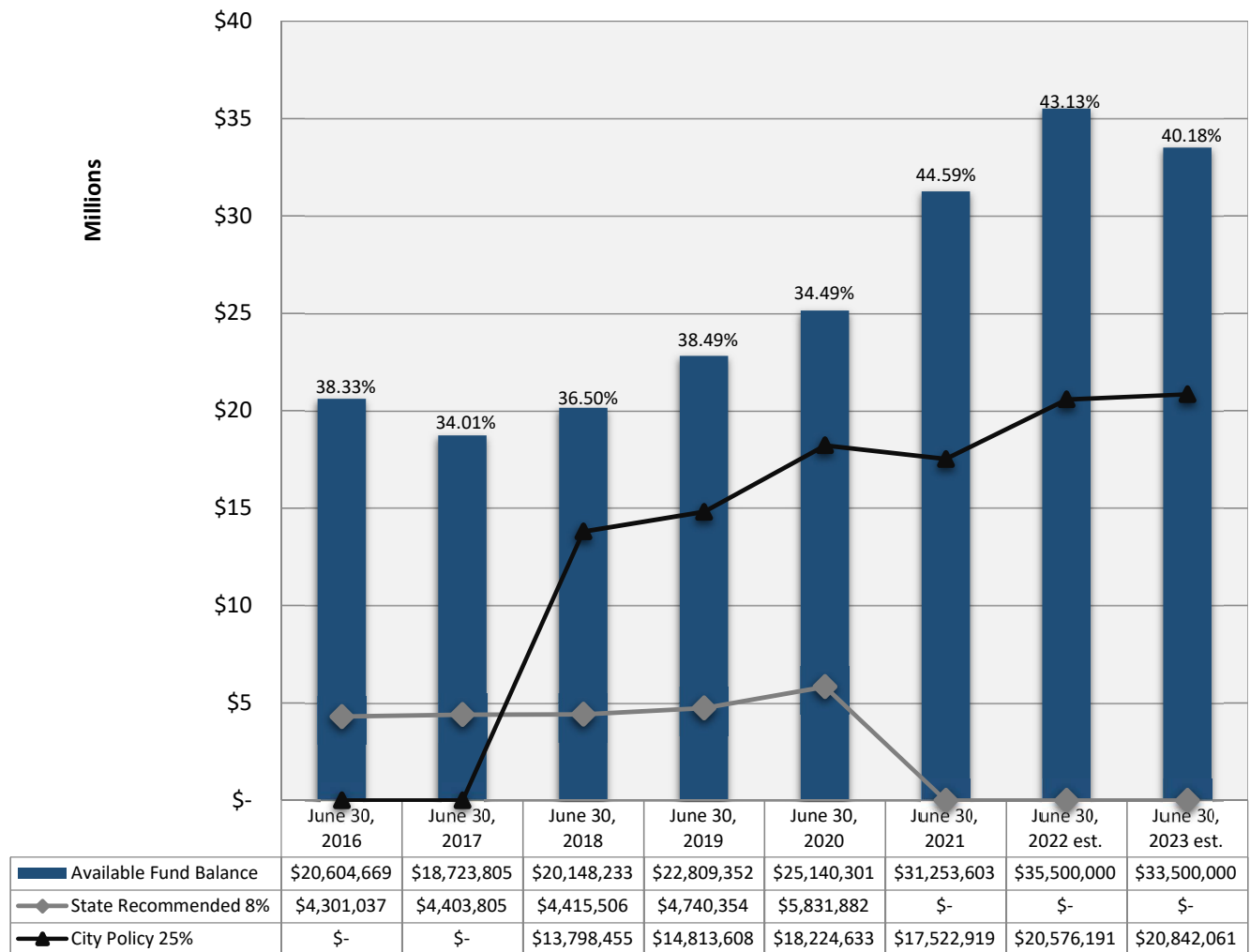
Total General Fund Expenditures	Minimum Available Fund Balance
Below \$100,000	100%
\$100,000 - \$999,999	71%
\$1,000,000 - \$9,999,999	34%
Above \$10,000,000	25%

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

# Fund Balances

## General Fund

The City's General Fund has maintained an available fund balance well above the minimum percentages recommended by the LGC and the City's adopted policy as displayed in the chart below. For FY 2020 and prior, the LGC's recommendation was a minimum of 8% and effective with FY 2021, the LGC recommendation is aligned with the City's policy of 25%. FY 2022 has not yet been audited, thus an estimated fund balance amount is shown. The FY 2023 budget was adopted with an appropriation of fund balance in the amount of \$1,986,850; hence the estimated decrease for that year.



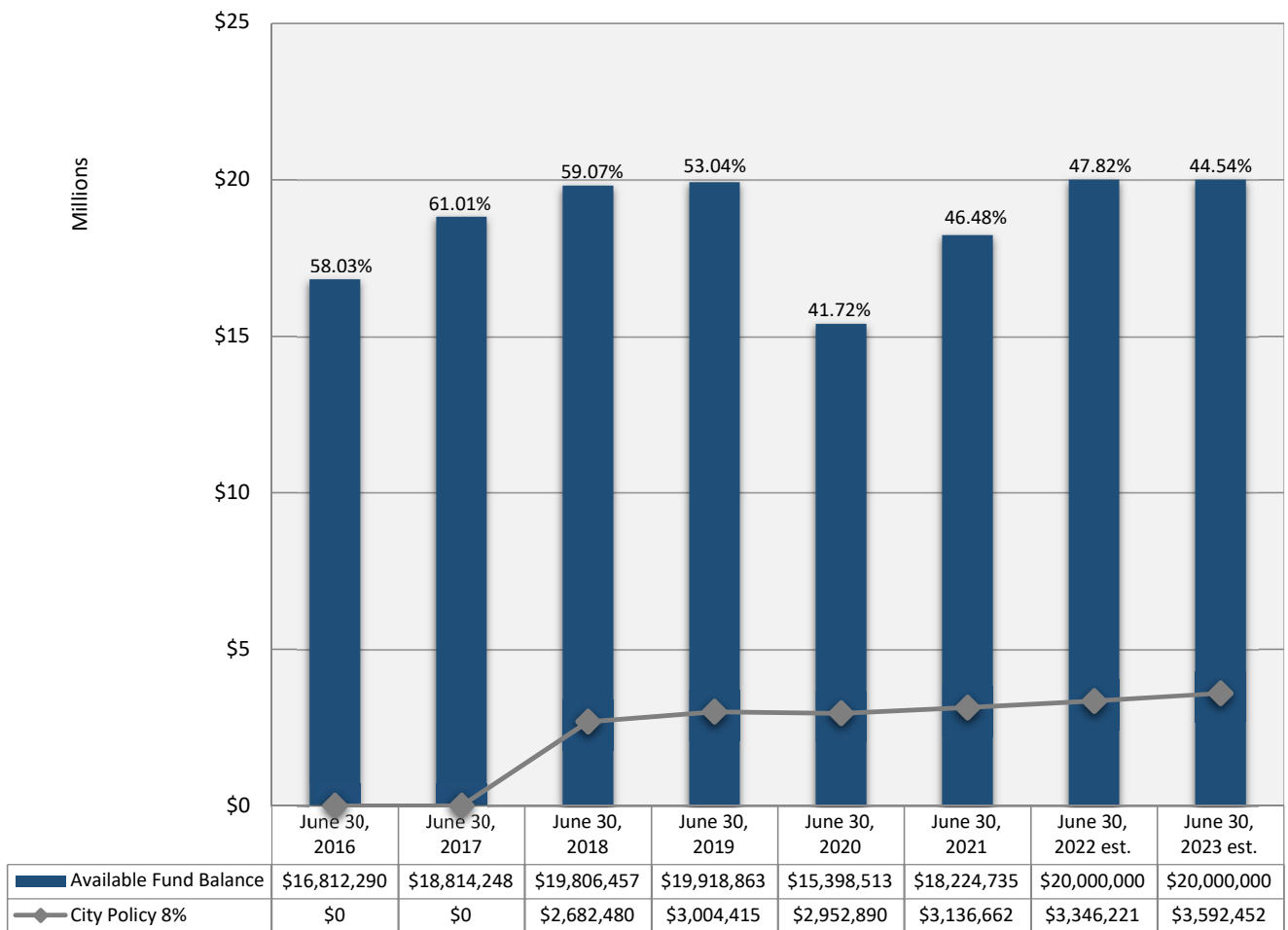
*Includes funds 110, 111, 112, 113, 114, 115, 119, 120, 170, 173, 174 and 176*

*June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited*

# Fund Balances

## Water & Sewer Fund

The City has sustained an available Water & Sewer fund balance significantly above the Council adopted 8% that took effect in June 2018, as displayed in the chart below. A noteworthy decrease in available fund balance took place at the close of FY 2020 due to decreased revenues as a result of Covid-19, as well as increased transfers to Water & Sewer Capital Projects. However, the close of FY 2021 saw the trend of increasing fund balance return. Estimated fund balance is provided for FY 2022, as the exact available fund balance amount will not be known until the audit has been completed. The FY 2023 estimate uses budget and therefore, projects no change, but the estimate is well above the 8% minimum.



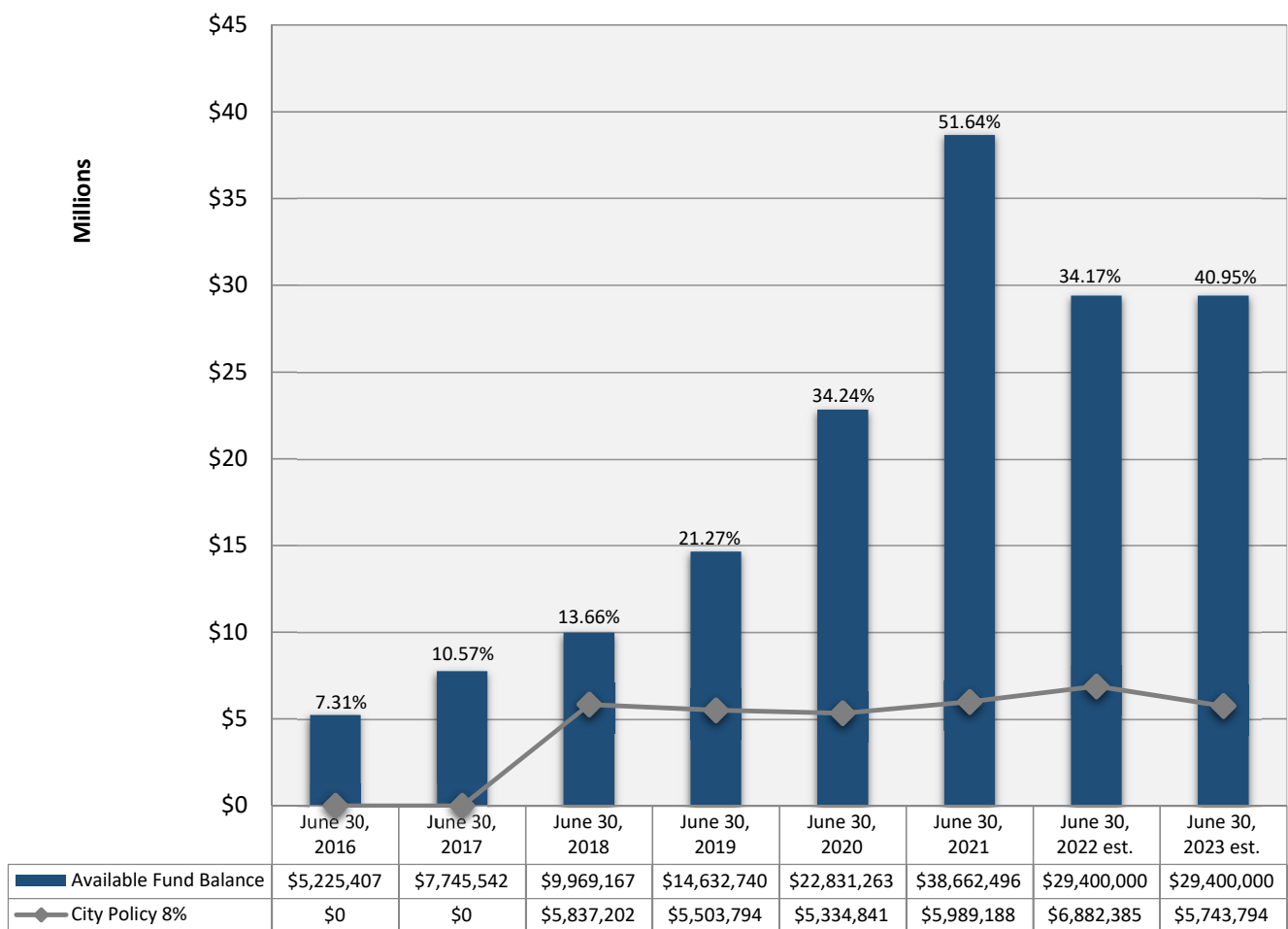
*Includes funds 312, 330, 342 and 351*

*June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited*

# Fund Balances

## Electric Fund

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



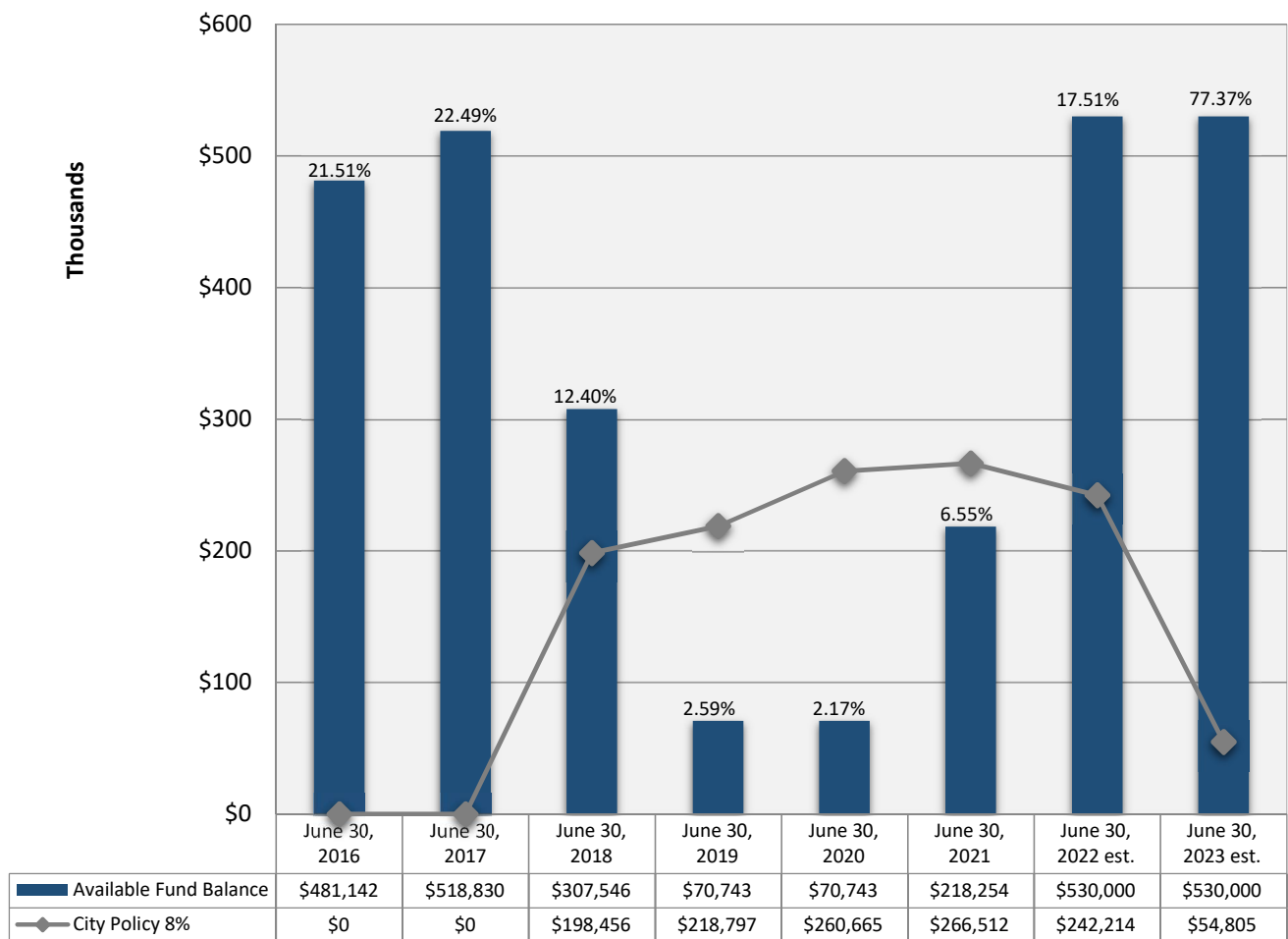
*Includes funds 331,337 and 352*

*June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited*

# Fund Balances

## Transit Fund

While the chart below shows that the City has not been compliant with the minimum 8% fund balance requirement since its adoption in FY 2018, it does not show the full picture for this fund. The vast majority of revenues for Transit are from reimbursable Federal Transit Administration (FTA) grant funds. Therefore, all available funding is not included in these fund balances because the City has not actually received the funds. FY 2022 available fund balance is estimated, since the year has not yet closed, but is expected to be well above the minimum 8%. As of June 30, 2022, the City has approximately \$4.7 million available in FTA grant funding, \$1.2 million remaining from the Coronavirus Aid, Relief and Economic Security (CARES) Act and \$956,194 in American Rescue Plan Act (ARPA) funding, which more than exceeds the 8% requirement. Budgeted revenues and expenditures are used to calculate the FY 2023 estimate. Therefore, no change in amount is shown. Because the adopted FY 2023 budget included only a small portion of the total budget because the majority is from prior year funding that will carryover after the FY 2022 audit has been completed, the estimated percentage shown is quite high.



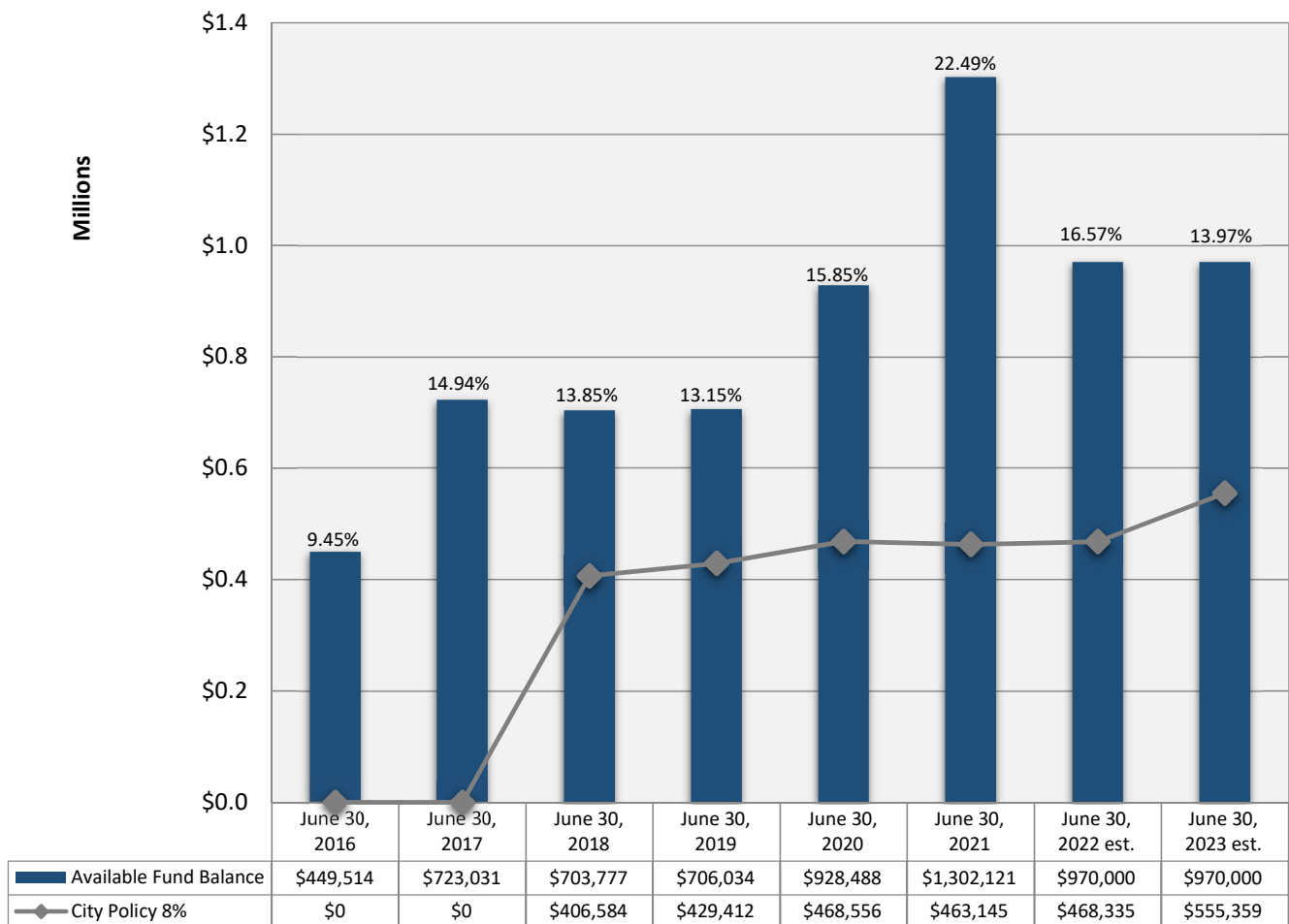
June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited



# Fund Balances

## Solid Waste Fund

The Solid Waste Fund has consistently sustained the 8% minimum fund balance requirement adopted by the City in FY 2018 as displayed in the chart below. FY 2021 ended the year with the largest change to fund balance amount as a result of a few things. Curbside recycling was ended during that year, resulting in decreased expenditures. In addition, revenues recognized exceeded both budget and prior year actuals for certain areas, such as bulky item pickup and yard waste cart sales. However, the FY 2022 fund balance estimate includes the use of fund balance due to an appropriation of such in the amount of \$300,000 with that year's adopted budget, along with the fact that nine new positions were created during that year and all employees received mid-year salary increases effective January 1, 2022. The FY 2023 estimate uses budget and therefore, projects no change; although, the estimate is above the 8% minimum.

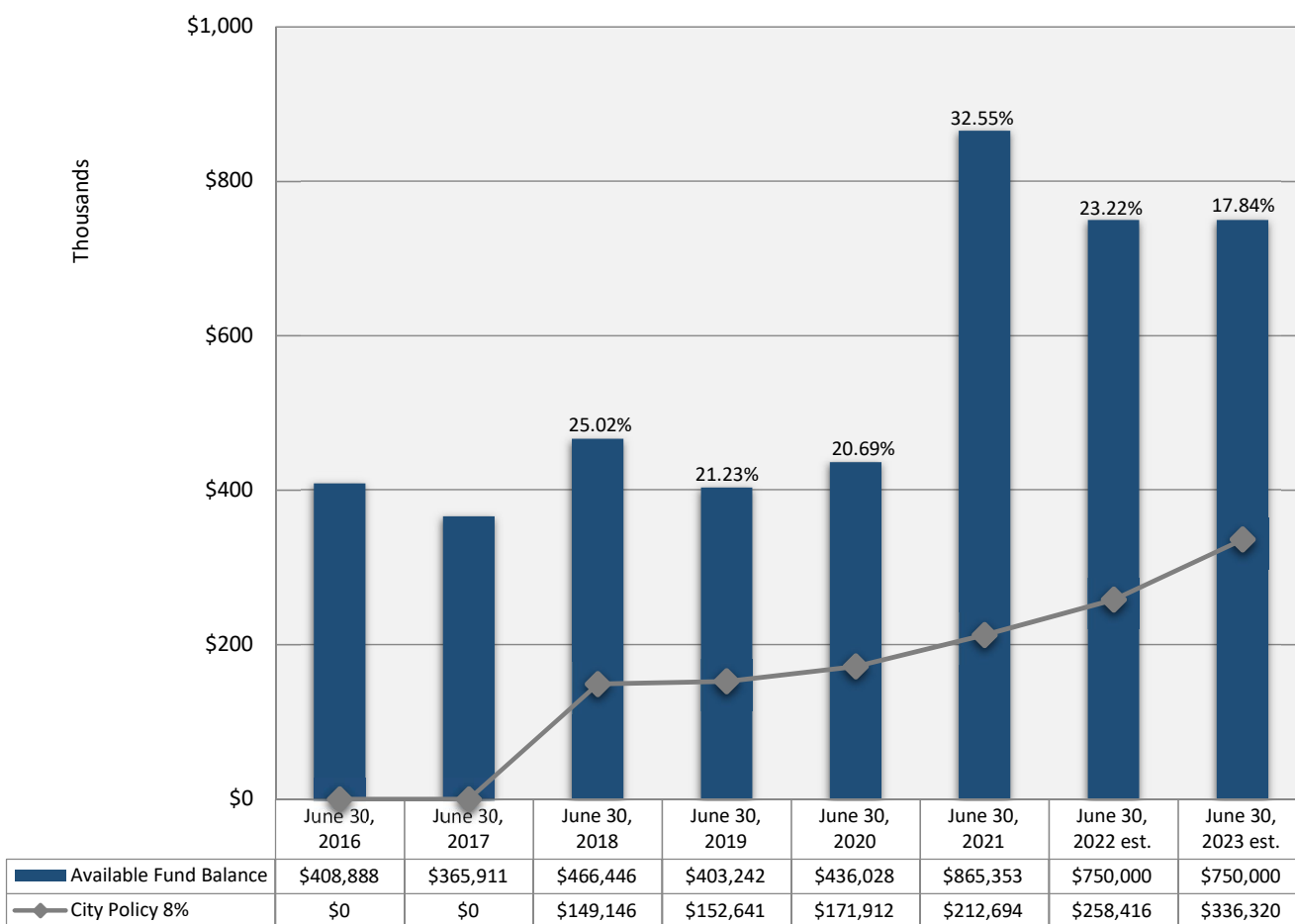


*June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited*

# Fund Balances

## Stormwater Fund

As indicated in the chart below, the Stormwater Fund has unfailingly abided by the 8% minimum fund balance required per the City's adopted policy in FY 2018. Available fund balance has stayed well above this percentage and did not see significant fluctuations until FY 2021, when the amount almost doubled from prior year, primarily resulting from a rate increase of \$0.50 per equivalent residential unit (ERU). The FY 2022 balance is unknown at this time because the year has not yet been audited, but the estimate does include a decrease from prior year. The City is expected to utilize some fund balance due to equipment purchases; although, fund balance is estimated to remain well above the 8% minimum. The estimate for FY 2023 projects no increase or decrease in amount due to the fact that it is based upon budgeted revenues and expenditures.



*June 30, 2022 estimate as of August 11, 2022 because FY 2022 has not yet been audited*

# Personnel Summary

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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 31.72% of the total FY 2023 budget.

The City's FY 2023 budget does not include funding for salary increases. However, during a special Council work session held in December 2021, mid-year pay increases were recommended by management as a result of the City experiencing its highest turnover rates ever. The proposed course of action was to place employees in their respective pay ranges based on how long they have been working for the City.

- 0 – 4.99 years need to be at least 25.0% into their range
- 5 – 9.99 years need to be at least 37.5% into their range
- 10 – 14.99 years need to be at least 50.0% into their range
- 15 – 19.99 years need to be at least 62.5% into their range
- 20 years or more need to be at least 75.0% into their range

For those employees requiring significant pay raises to meet the above criteria, increases were capped at 20.0%. However, increases were not limited to those who required adjustments based on the new criteria. All full-time employees received a minimum increase of 6.5%, while part-time employees received 3.0%. Also, the minimum rate for full-time employees was raised to \$15.00 per hour, resulting in a new minimum annual salary of \$31,200. City Council approved this approach with changes effective January 1, 2022.

In addition to salary and wage expenditures, the FY 2023 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

The FY 2023 budget does not include any new positions, but due to the increasing needs of the City, 30 new full-time positions were added to the workforce during FY 2022. Shortly after the start of FY 2022, nine new positions were created for Solid Waste in an effort to improve the frequency of yard waste collection to a weekly activity and to plan for future growth within the City.

- Refuse Collector (6)
- Senior Motor Equipment Operator (3)

Additional positions were authorized with the mid-year salary increases effective January 1, 2022.

- Building Maintenance Technician (2)
- Electric Line Technician (3)
- Employee Development and Engagement Manager

# Personnel Summary

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- Fire Logistics Captain
- Homelessness Coordinator
- Internal Auditor
- IT Security Analyst
- Police Quartermaster
- Property and Evidence Custodian

Other new positions were created throughout FY 2022 as needs arose.

- Administrative Support/Purchasing Assistant – a restructuring of departments created the need for an additional administrative position
- American Rescue Plan Act (ARPA) Grant Administrator – specific position to manage the \$15.6M in ARPA funding the City received and is being financed by those funds
- Customer Service Support Specialist – two part-time positions were inactivated to provide funding for this position
- Landscape Technician (3) – a reorganization within the department created additional needs
- Recreation Attendant (2) – a reorganization within the department created additional needs
- Senior Permit Specialist – an already authorized, but frozen position was utilized and funded

Personnel counts, as included in the tables on the following pages, include only funded, 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.

Part-time positions and over hires are not included in these counts, but funding for those positions is in the budget. In addition, frozen positions are not included in these numbers, but are not funded and therefore, do not impact the budget; although, they are authorized positions. Currently, the City maintains 12 frozen positions, a decrease of one (1) from FY 2022. These tables are based on reporting department, rather than funding source.

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# Personnel Summary



Department	FY 2021		FY 2022		FY 2023
	Adopted	Amended	Adopted	Amended	Adopted
<b>City Management and Legal</b>					
City Manager	3	3	3	3	3
Deputy City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Assistant City Manager - Economic Development	1	1	1	1	1
City Attorney	3	3	3	3	3
<b>Department Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

<b>Communications &amp; Marketing</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
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<b>Community Services</b>					
Community Development Administration	2	2	2	0	0
Housing & Neighborhoods	4	2	2	0	0
Keep Gastonia Beautiful	2	2	2	0	0
Neighborhood Programs	0	1	1	0	0
Sister Cities	1	1	1	0	0
ADA Paratransit	4	4	4	0	0
Transit Administration	2	2	2	0	0
Transit Operation	11	11	12	0	0
<b>Department Total</b>	<b>26</b>	<b>25</b>	<b>26</b>	<b>0</b>	<b>0</b>

*Community Resource Officer was changed to Diversity, Equity and Inclusion Coordinator during FY 2021*

*Bus Driver was added with the FY 2022 adopted budget*

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

<b>Development Services</b>					
Building Support	9	9	11	12	12
Code Enforcement	4	4	4	4	4
Engineering	25	25	25	25	25
Transportation Planning	4	4	4	4	4
<b>Department Total</b>	<b>42</b>	<b>42</b>	<b>44</b>	<b>45</b>	<b>45</b>

*Two (2) Building Inspectors were added with the FY 2022 adopted budget*

*Senior Permit Specialist was added during FY 2022*

# Personnel Summary



Department	FY 2021		FY 2022		FY 2023
	Adopted	Amended	Adopted	Amended	Adopted
<b>Diversity, Equity and Inclusion</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

*Neighborhood Coordinator was changed to Diversity, Equity and Inclusion Coordinator during FY 2021*

<b>Economic Development</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
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## Financial Services

Accounting	7	7	7	7	7
Accounts Receivable	7	7	7	7	7
Administration	3	3	3	3	3
American Rescue Plan Act	0	0	0	1	1
Budget	2	2	2	2	2
Customer Service	10	10	10	11	11
Meter Services	13	13	14	14	14
Parts Inventory	2	2	2	2	2
Purchasing	3	3	3	3	3
Revenue Administration	2	2	2	2	2
Warehouse	2	2	2	2	2
<b>Department Total</b>	<b>51</b>	<b>51</b>	<b>52</b>	<b>54</b>	<b>54</b>

*Meter Services Technician was added with the FY 2022 adopted budget*

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

*Customer Service Support Specialist was added during FY 2022*

## Fire

Administration	4	4	4	4	4
Fire Prevention	6	6	6	6	6
Operations	132	132	132	132	132
Training	1	1	1	2	2
<b>Department Total</b>	<b>143</b>	<b>143</b>	<b>143</b>	<b>144</b>	<b>144</b>

*Logistics Captain was added during FY 2022*

<b>Human Resources</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>
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*Employee Development and Engagement Manager was added during FY 2022*

# Personnel Summary



Department	FY 2021		FY 2022		FY 2023
	Adopted	Amended	Adopted	Amended	Adopted
<b>Police</b>					
ABC Enforcement	1	1	1	1	1
Administration	5	5	5	5	5
Field Services	132	131	131	132	132
Investigations	40	40	40	42	42
Police Records Bureau	13	13	13	13	13
Problem Analysis Research Center (PARC)	3	3	3	3	3
Support Services	7	8	8	8	8
<b>Department Total</b>	<b>201</b>	<b>201</b>	<b>201</b>	<b>204</b>	<b>204</b>

*Homelessness Coordinator was added during FY 2022*

*Police Quartermaster was added during FY 2022*

*Property and Evidence Custodian was added during FY 2022*

<b>Planning</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
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<b>Public Utilities</b>					
Electric Administration	9	9	9	9	9
Electric Line Construction	8	8	8	11	11
Electric Line Maintenance	5	5	5	5	5
Electric Service	10	10	10	10	10
Electric Street Lights	3	3	3	3	3
Electric Substations	4	4	4	4	4
Electric Underground Construction	4	4	4	4	4
Sewage Treatment	43	43	43	43	43
Sewer Line Maintenance	24	25	25	25	25
Utility Locator	2	2	2	2	2
Water & Sewer Administration	4	4	4	4	4
Water & Sewer Customer Service	4	3	3	3	3
Water & Sewer Facility Maintenance	13	13	13	13	13
Water Line Maintenance	21	21	21	21	21
Water Supply & Treatment	21	21	21	21	21
<b>Department Total</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>178</b>	<b>178</b>

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



# Personnel Summary



Department	FY 2021		FY 2022		FY 2023
	Adopted	Amended	Adopted	Amended	Adopted
<b>Public Works</b>					
Building & Grounds	14	14	14	16	16
Equipment Services	16	16	16	16	16
Powell Bill	30	30	30	30	30
Refuse Collection	21	22	22	49	49
Refuse Recycle	1	1	1	0	0
Refuse Yard Waste	17	17	17	0	0
Solid Waste Administration	4	4	4	4	4
Stormwater Utilities - Admin	3	3	3	3	3
Stormwater Utilities - Operations	5	5	5	5	5
Street Supervision	2	2	2	2	2
Traffic Services	8	8	8	8	8
Transit - ADA Paratransit	0	0	0	4	4
Transit Administration	0	0	0	3	3
Transit Maintenance	4	4	4	4	4
Transit Operations	0	0	0	12	12
Water & Sewer Street Maintenance	5	5	5	5	5
<b>Department Total</b>	<b>130</b>	<b>131</b>	<b>131</b>	<b>161</b>	<b>161</b>

*Refuse Collector/Reserve Driver was added during FY 2021*

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

*Administrative Support/Purchasing Assistant was added during FY 2022*

*Six (6) Refuse Collectors were added during FY 2022*

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

*Reorganization during FY 2022 resulted in Transit (18 positions) being moved from Community Services to Public Works*

*Transit maintenance already reported to Public Works*

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

# Personnel Summary



Department	FY 2021		FY 2022		FY 2023
	Adopted	Amended	Adopted	Amended	Adopted
<b>Technology Services</b>					
Administration	1	1	1	1	1
CIS Applications	3	4	4	4	4
Computer Support	5	5	5	5	5
Core Server/Domain Support	2	2	2	2	2
Data Processing	3	3	3	3	4
Database Administration	2	2	2	2	2
GIS Administration	3	3	3	3	3
M.I.S.	4	3	3	3	3
Radio Communications	5	4	4	4	3
Support Administration	2	2	3	4	4
Telephone Communications	1	1	1	1	1
<b>Department Total</b>	<b>31</b>	<b>30</b>	<b>31</b>	<b>32</b>	<b>32</b>

*Business Systems Analyst was inactivated during FY 2021*

*Communications Supervisor was inactivated during FY 2021*

*Senior Business Systems Analyst was added during FY 2021*

*Senior Network Engineer was added with the FY 2022 adopted budget*

*IT Security Analyst was added during FY 2022*

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

*Business Systems Analyst was added with the FY 2023 adopted budget*

<b>TOTAL</b>	<b>901</b>	<b>901</b>	<b>909</b>	<b>939</b>	<b>939</b>
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# Governmental Funds

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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

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## **Solid Waste Disposal Tax (115)**

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

## **State Grants (116)**

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

## **Technology Support (119)**

This fund is used to account for the 5% technology fees charged for all building and zoning permits. The revenues are used to enhance technology for Building Services.

## **Building Services (120)**

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

## **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

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## **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.

## MAJOR SOURCES OF REVENUE

### Ad Valorem Tax = \$35,823,560

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

For real property valuation, a system report indicates the value of the taxable real property as of the annual listing date, which is January 1. This number is the most dependable component of the estimate because most appraisal work has been completed at that time and the only significant variable is pending real property appeals. By identifying the total value of property under appeal, it is possible to account for the worst case scenario. In most years, even the total value under appeal is insignificant, but this number tends to increase in reappraisal or "reval" years. North Carolina requires reappraisals to be done at least every eight years, but a county has the authority to choose a different cycle, as long as it is no more than eight years. Gaston County is on a four-year cycle and underwent reappraisals in 2019. For the Fiscal Year 2023 budget, real property values were estimated at \$5.5 billion.

The January 1 listing date is also used to determine personal property valuations. The system valuation report identifies the value of the tax listings that have been keyed by the County at the time the report is generated. The listing deadline for personal property may be extended to April 15, but the County's tax office makes a firm effort to key the majority of listings by May 1, especially as it relates to the largest accounts. However, there are some listings that are filed late, which increases the total personal property valuation. Personal property values for the Fiscal Year 2023 budget are estimated to be \$734 million.

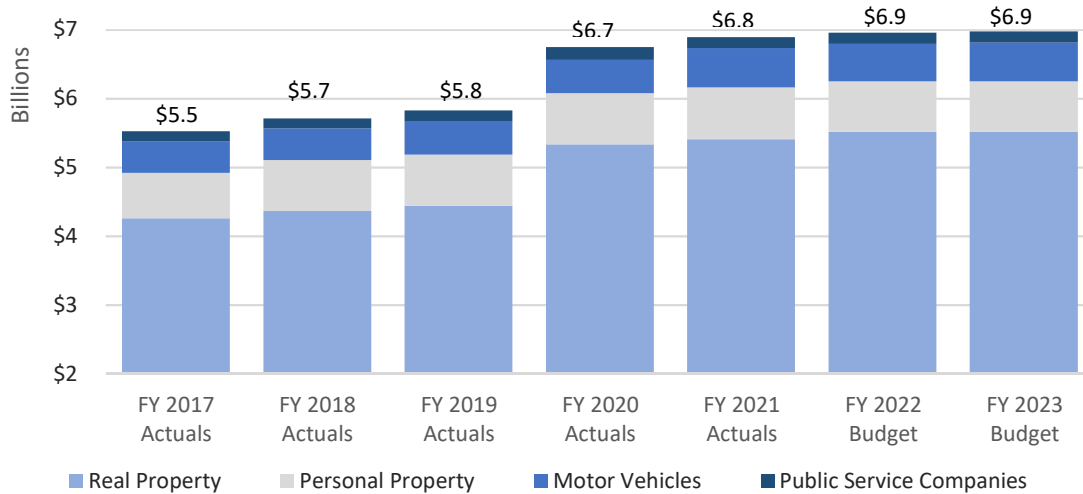
While vehicles are considered personal property, they are subject to different tax rules. The taxation of these items is linked to the registration and renewal process, meaning due dates are spread throughout the year. Therefore, the City uses the most recent information available when estimating motor vehicle values for the budget year, which is \$563 million for Fiscal Year 2023.

The public service company valuations are provided by the North Carolina Department of Revenue. Unfortunately, the actual numbers for each year are not provided until September, which is after the budget has been adopted. As such, prior year numbers are used for this valuation in the tax base. These numbers tend to stay relatively static each year, but significant changes are always a possibility. The Fiscal Year 2023 budget estimates public services company valuations at \$161 million.

Total tax base for Fiscal Year 2023 is estimated at \$6.9 billion as displayed in the chart on the next page.

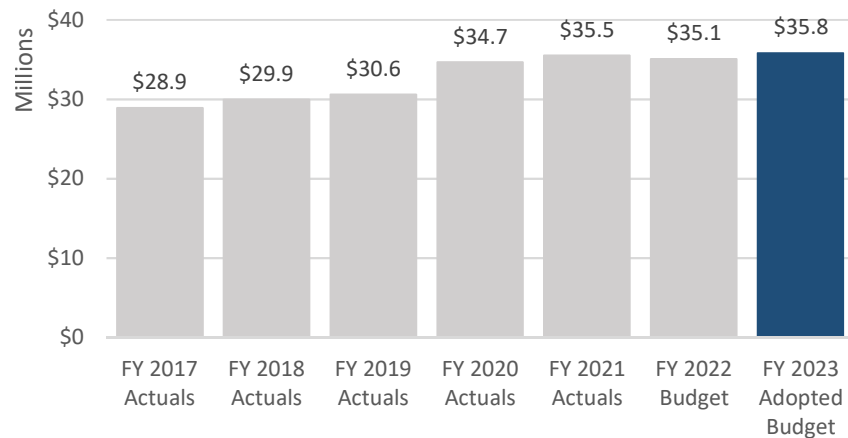


# General Fund

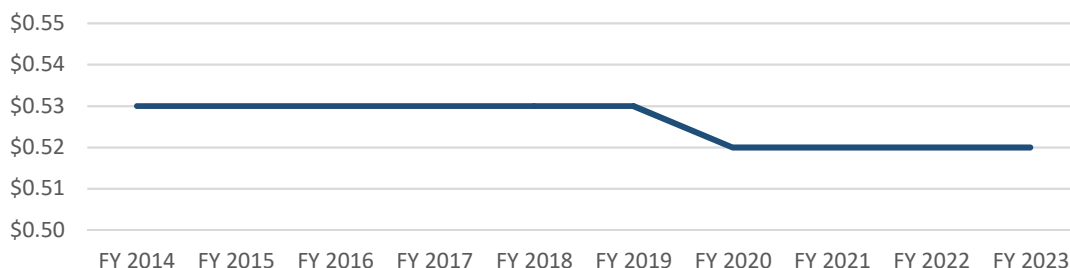


*FY 2022 and FY 2023 budget both use Tax Year 2021 TR-2 numbers, with the exception of motor vehicles that uses the most recent information available. Tax Year 2022 TR-2 numbers will not be available until January 2023.*

The anticipated tax collection rate is another element in defining the City's property tax revenues. This collection percentage is restricted by G.S. 159-13(b) (6). The estimated collection rate for budget purposes is not allowed to exceed the prior fiscal year's actual rate, with some adjustments allowed for motor vehicle property tax collection. The anticipated tax collection rate for Fiscal Year 2023 is 99.19%.



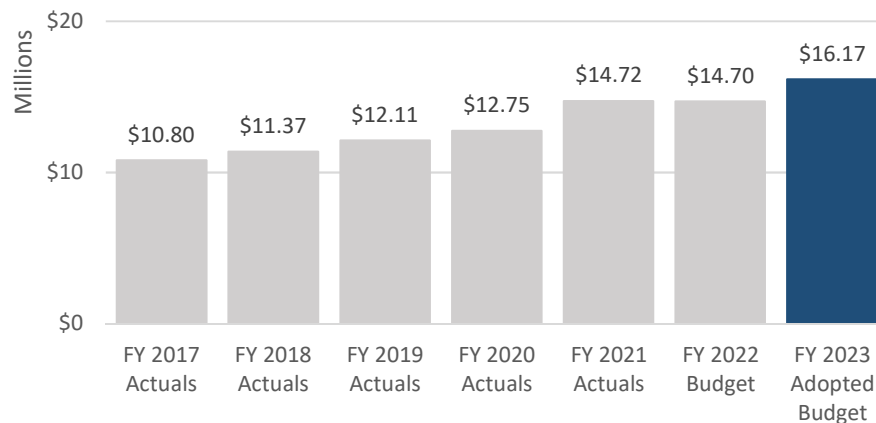
The tax rate is the final factor in determining budgeted property tax revenues. The tax rate for Fiscal Year 2022 will remain at 52 cents per \$100 of valuation.



# General Fund

## Sales Tax = \$16,170,000

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



## Utility Sales Taxes = \$4,953,000

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

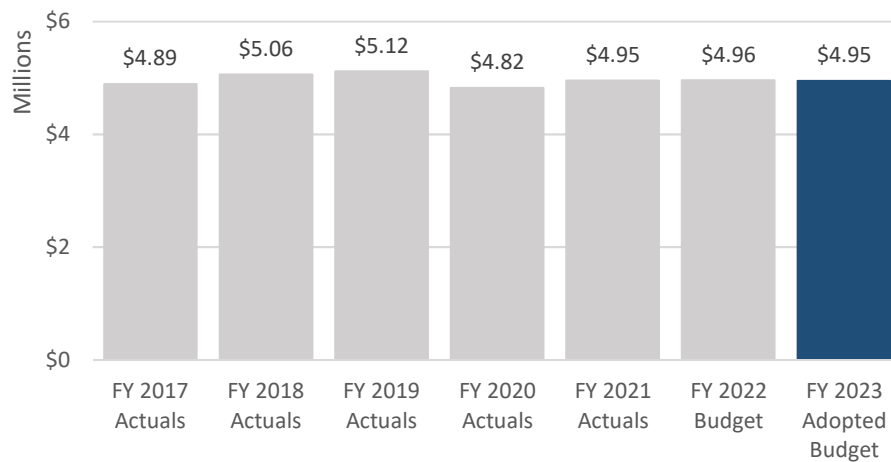
1. Electricity Sales Tax = \$3,650,000
  - A tax rate of 7% is imposed on electric utility sales. The Department then distributes 44% of the net proceeds to the municipalities. This percentage was chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015).
2. Piped Natural Gas Sales = \$304,000
  - A tax rate of 7% is imposed on piped natural gas sales. The Department then distributes 20% of the net proceeds to the municipalities. This percentage was chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015).
3. Telecommunications Sales Tax = \$540,000
  - The sales tax rate on gross receipts of telecommunications services is the total of the State's sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State

# General Fund

then distributes 18.7% minus \$2,620,948 (per General Statute 105-164.44) to the municipalities.

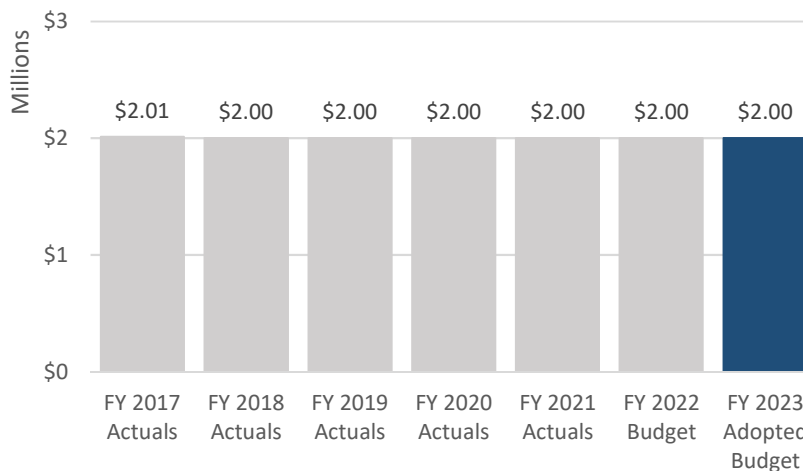
## 4. Local Video Programming Tax = \$459,000

- Video Programming Tax replaced a prior revenue stream, Cable Franchise Tax, in 2007. All counties and municipalities now receive 7.7% of the net proceeds of tax revenue on telecommunications services, 23.6% of the net proceeds of taxes collected on video programming services, and 37.1% of the net proceeds of tax revenue on direct-to-home satellite services.



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

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

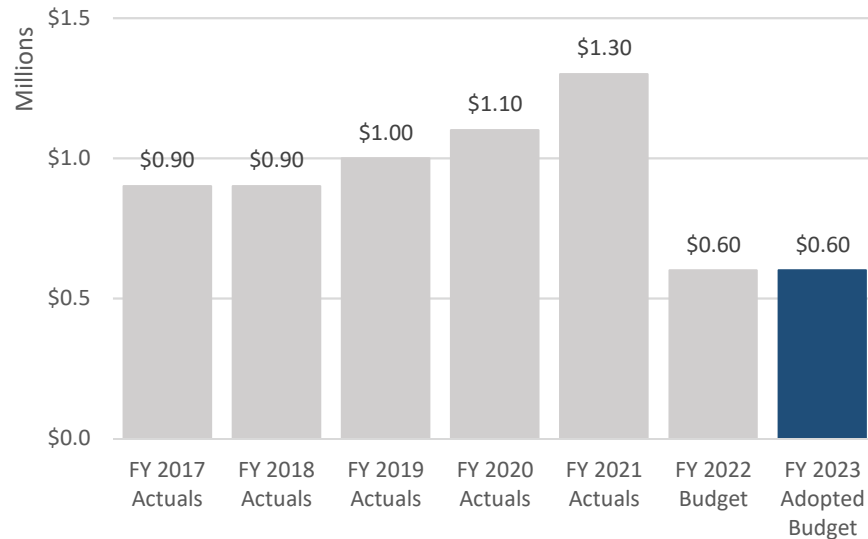


# General Fund



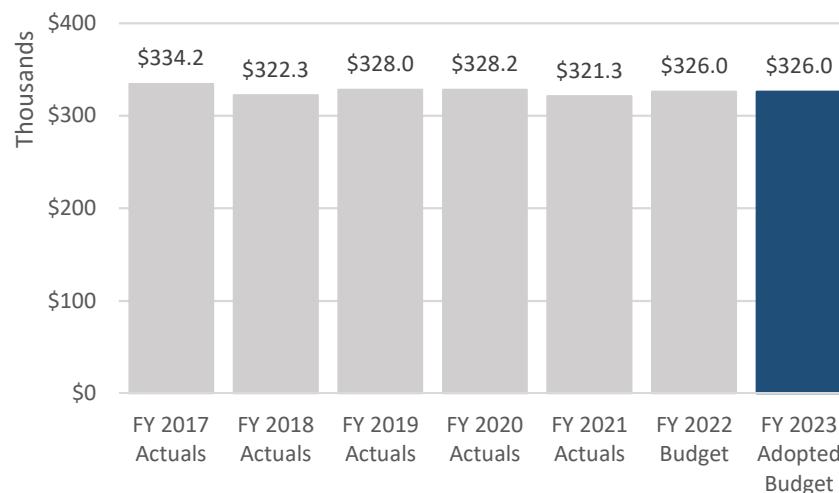
## ABC Net Revenues = \$600,000

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



## Beer and Wine Tax = \$326,000

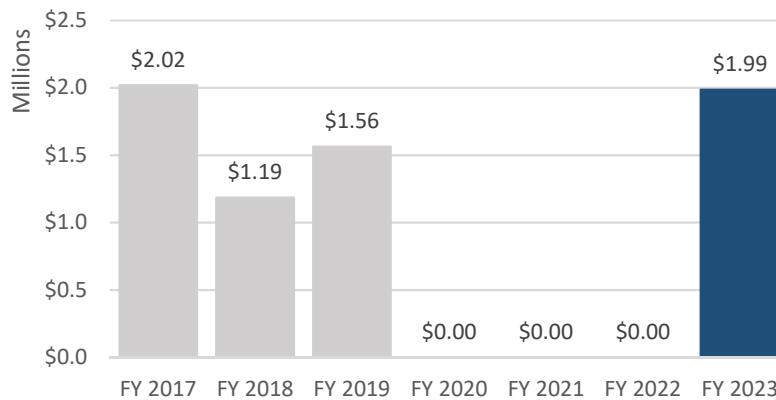
The State levies an excise tax on alcohol produced in North Carolina. A city or county is eligible to share in this tax revenue if alcohol may be legally sold within its boundaries. Distribution of this tax revenue is based on the population of eligible cities and counties. Growth has been slow and,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



# General Fund

## Appropriated Fund Balance = \$1,986,850

As discussed previously in the Fund Balance section of this document, fund balance equals the difference between a fund's assets and liabilities. While restrictions are in place regarding the amount of fund balance available for appropriation, the unassigned portion is available as needed. Since these funds are from prior year savings, they are available for one-time use only and as such, the City strives to limit the use of these funds for specific initiatives. While the City has not needed to utilize an appropriation of fund balance with the adopted budget for the last three years, the Fiscal Year 2023 budget includes an appropriation of fund balance in the amount of \$1.99 million.



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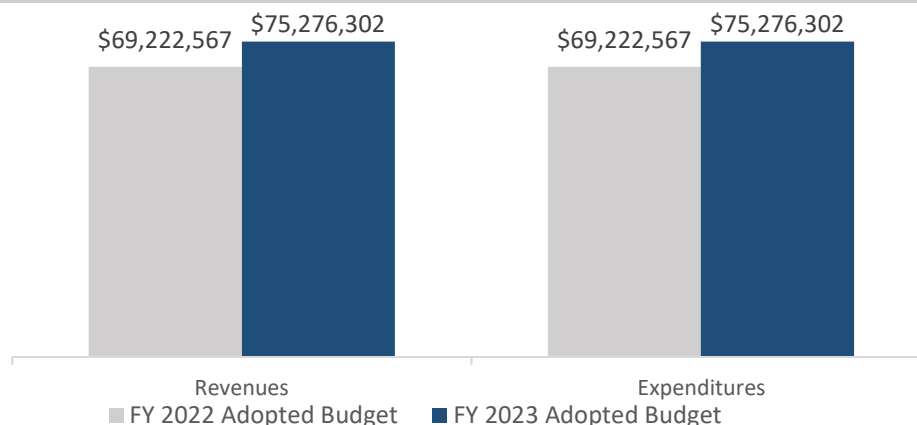
# General Fund



## Budget Summary

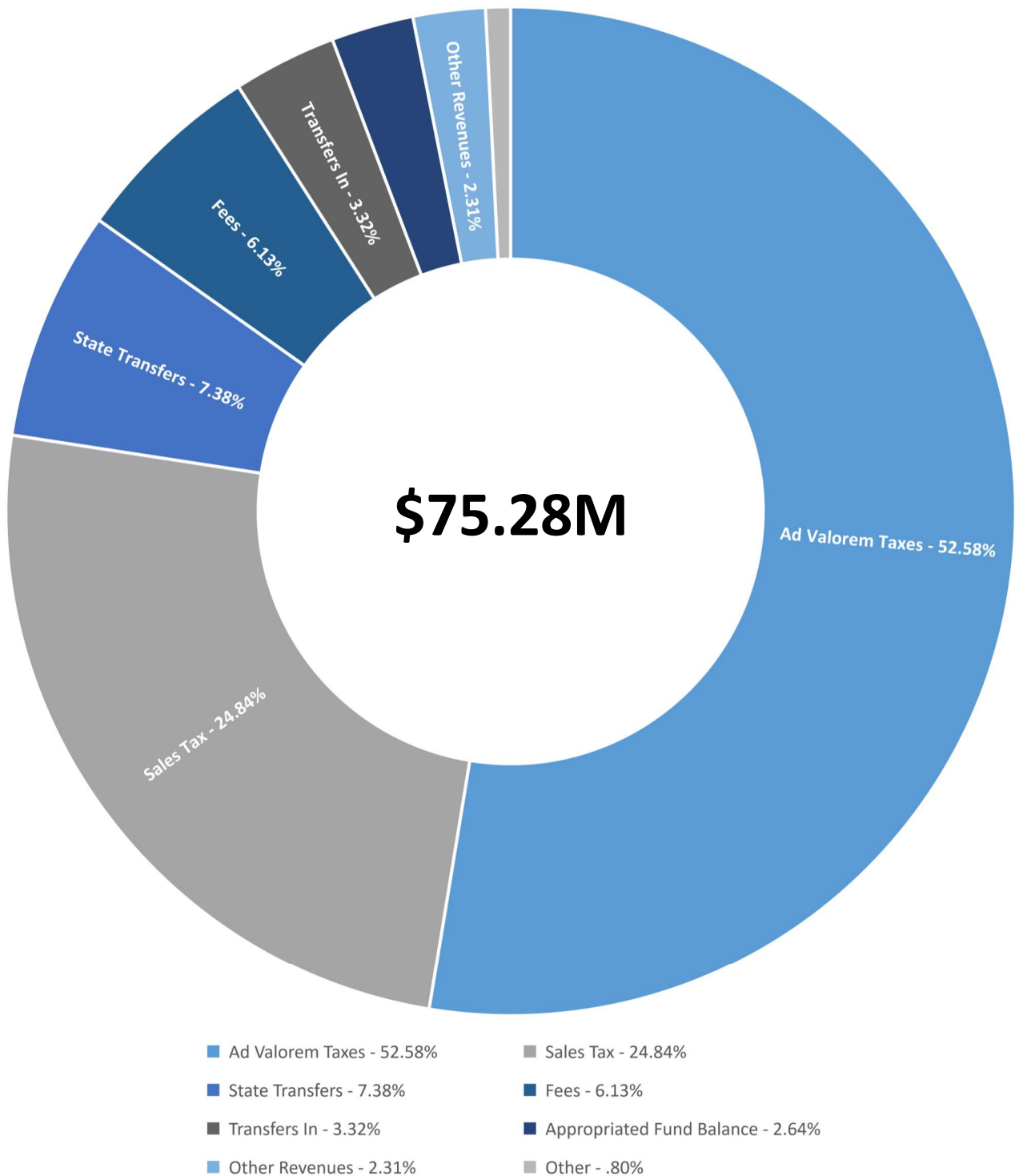
	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$39,272,471	\$38,688,436	\$38,688,436	\$39,584,256	2.32%
Fees	\$4,140,893	\$3,744,790	\$4,241,140	\$4,612,675	23.18%
Investment Earnings	\$21,746	\$29,000	\$29,000	\$11,000	-62.07%
Non-recurring Grants	\$44,300	\$82,992	\$86,487	\$80,750	-2.70%
Operating Grants	\$335,852	\$462,742	\$462,742	\$509,658	10.14%
Other Revenues	\$22,224,206	\$1,411,920	\$2,123,920	\$1,739,723	23.22%
Sales Tax	\$17,185,100	\$17,243,687	\$17,243,687	\$18,697,390	8.43%
State Transfers	\$5,467,735	\$5,559,000	\$5,559,000	\$5,554,000	-0.09%
Utilities & Leases	\$0	\$0	\$550,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$6,346,543	\$1,986,850	100.00%
Transfers In	\$2,000,000	\$2,000,000	\$2,884,612	\$2,500,000	25.00%
<b>Total Revenues</b>	<b>\$90,692,303</b>	<b>\$69,222,567</b>	<b>\$78,215,567</b>	<b>\$75,276,302</b>	<b>8.75%</b>

Personnel Costs	\$47,972,170	\$51,834,303	\$54,189,881	\$57,770,392	11.45%
Contracted Services	\$2,135,110	\$2,022,822	\$2,823,134	\$2,303,611	13.88%
Debt Service	\$21,664,130	\$2,925,322	\$3,150,352	\$2,430,539	-16.91%
Equipment Lease & Utilities	\$2,578,260	\$2,576,689	\$2,989,566	\$3,136,933	21.74%
Equipment/Capital Outlay	\$102,726	\$126,800	\$605,371	\$167,000	31.70%
Maintenance	\$1,905,858	\$1,925,676	\$2,511,699	\$1,728,701	-10.23%
Operational Support	\$6,932,151	\$9,786,702	\$10,690,254	\$9,535,281	-2.57%
Purchases for Resale	\$51,507	\$87,800	\$100,203	\$105,100	19.70%
Travel/Training	\$108,769	\$275,159	\$291,843	\$372,235	35.28%
Reimbursement of Services	(\$8,611,509)	(\$9,143,878)	(\$9,143,878)	(\$8,773,238)	-4.05%
Transfers Out	\$9,463,554	\$6,805,172	\$10,007,142	\$6,499,748	-4.49%
<b>Total Expenditures</b>	<b>\$84,302,727</b>	<b>\$69,222,567</b>	<b>\$78,215,567</b>	<b>\$75,276,302</b>	<b>8.75%</b>



# General Fund

## REVENUES

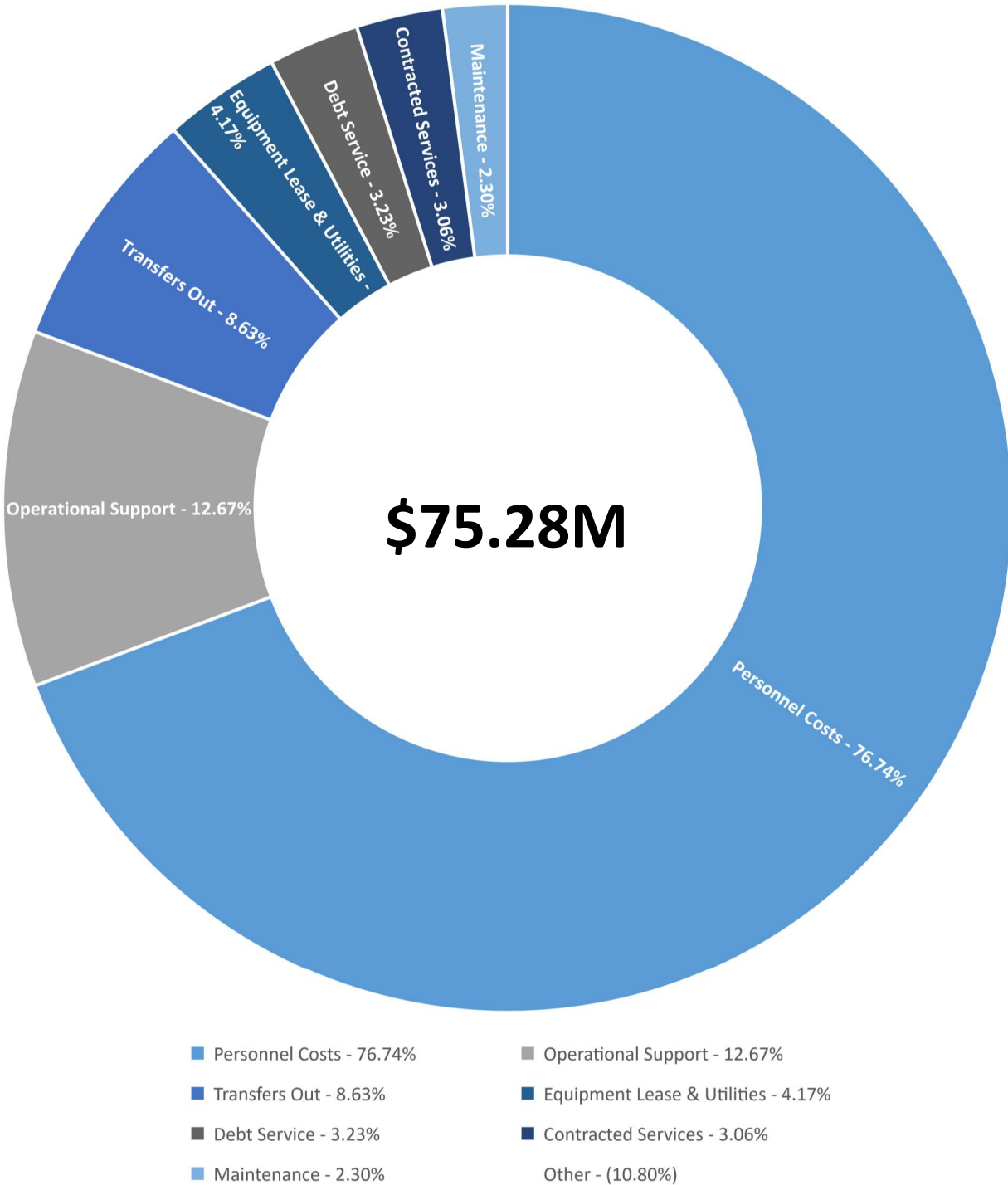


*Revenue types totaling less than 1% of total budget have been combined into "Other"*



# General Fund

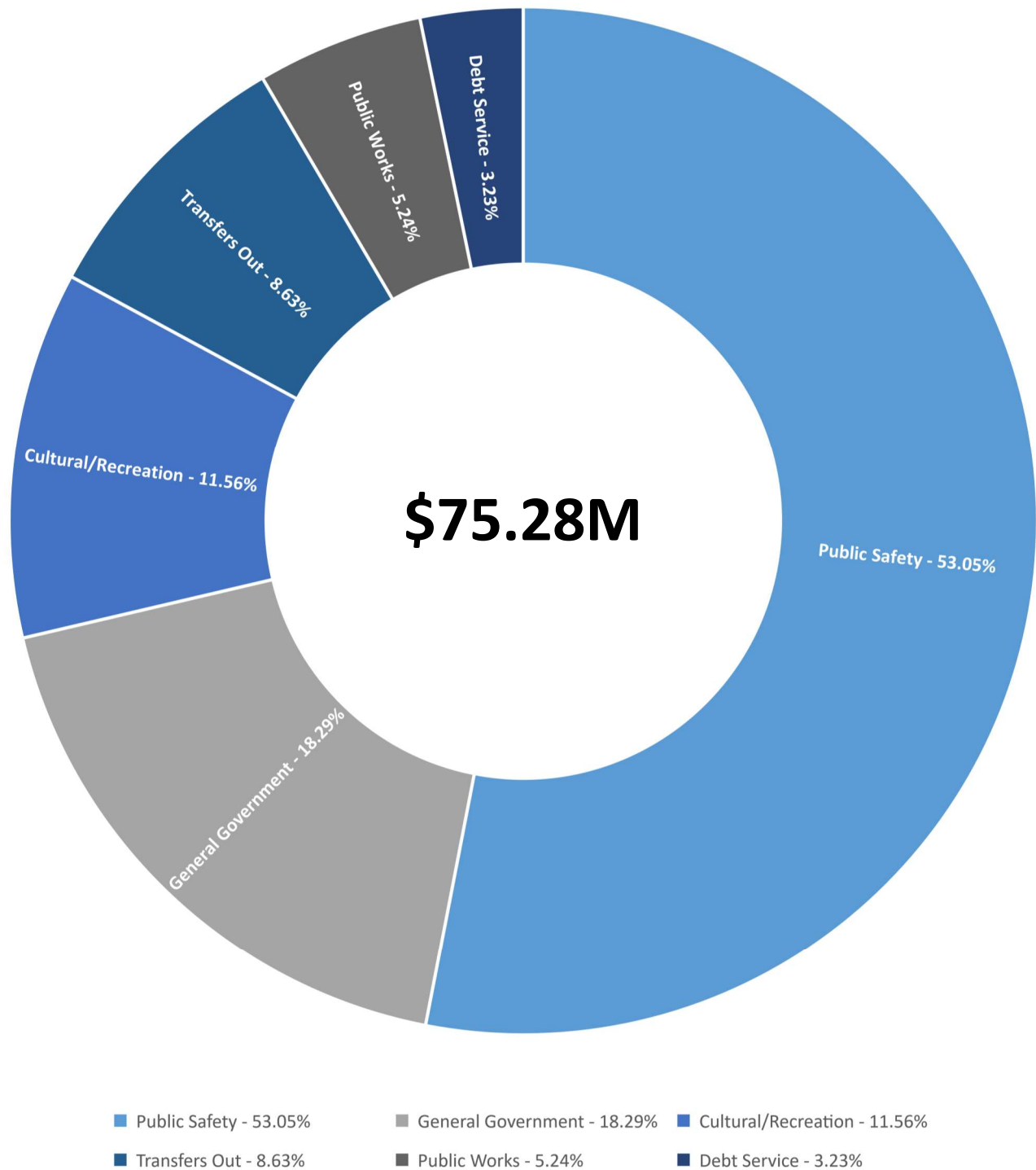
## EXPENDITURES BY TYPE



*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"*

# General Fund

## EXPENDITURES BY FUNCTION



## **Mission Statement**

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

## **Department Summary**

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

## **Departmental Divisions and Responsibilities**

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

## **FY 2022 Major Accomplishments**

- No property tax rate increase
- Authorized 12 new positions
- Approved mid-year salary increases for employees, effective January 1, 2022
- Permitted a second vehicle/equipment loan, rather than waiting until FY 2023, to take advantage of lower interest rates

## **FY 2023 Budget Highlights**

- No property tax rate increase
- Approved 10.7% pay increase, average of increases that were implemented for employees in January 2022, for Mayor & Council members
- No City program eliminated

## **Goals**

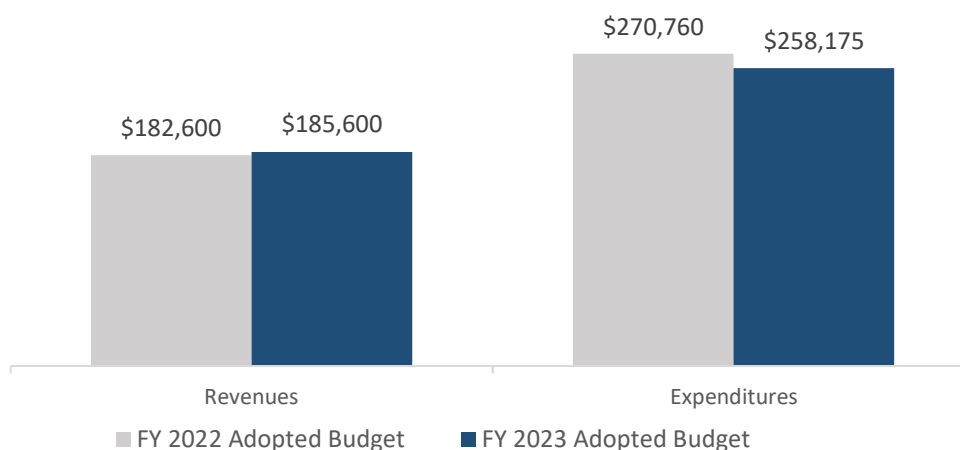
- Promote public trust, transparency and confidence in the future of the City of Gastonia
- Ensure delivery of excellent customer care in all City programs and services
- Expand economic development in the City to grow the tax base and employment
- Increase the proactive marketing and communications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

## Objectives

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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Other Revenues	\$151,222	\$182,600	\$182,600	\$185,600	1.64%
<b>Total Revenues</b>	<b>\$151,222</b>	<b>\$182,600</b>	<b>\$182,600</b>	<b>\$185,600</b>	<b>1.64%</b>
Personnel Costs	\$145,660	\$145,663	\$145,773	\$161,500	10.87%
Contracted Services	\$38,767	\$63,400	\$60,878	\$67,190	5.98%
Operational Support	\$173,766	\$256,304	\$259,526	\$180,116	-29.73%
Travel/Training	\$1,986	\$12,500	\$11,075	\$12,500	0.00%
Reimbursement of Services	(\$128,181)	(\$207,107)	(\$207,107)	(\$163,131)	-21.23%
<b>Total Expenditures</b>	<b>\$231,998</b>	<b>\$270,760</b>	<b>\$270,145</b>	<b>\$258,175</b>	<b>-4.65%</b>



## **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 Deputy City Manager is to assist the City Manager in various assignments related to the City operations and to facilitate the efficiency and effectiveness of assigned City departments through management support and oversight.

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.

## **Departmental Divisions and Responsibilities**

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

## **FY 2022 Major Accomplishments**

- No property tax rate increase
- Recommended 12 new positions
- Endorsed mid-year salary increases for employees, effective January 1, 2022
- Suggested a second vehicle/equipment loan, rather than waiting until FY 2023, to take advantage of lower interest rates
- Finalized the City of Gastonia – Schiele Museum Public/Private Partnership Agreement

## **FY 2023 Budget Highlights**

- No property tax rate increase

## Goals

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

## Objectives

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

# City Management

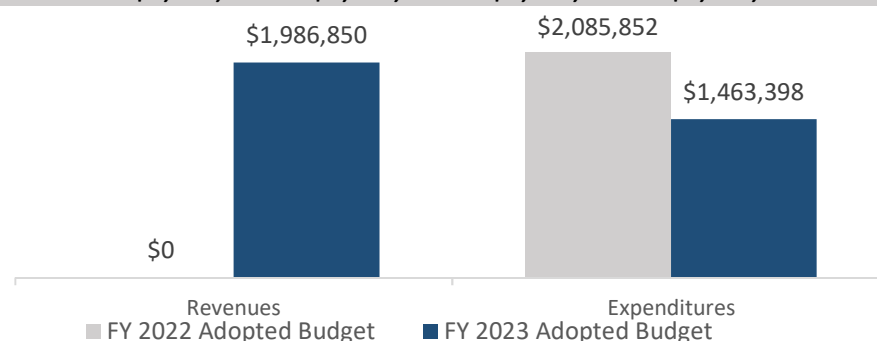


- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities
- Focus on customer service initiatives and efforts; assist customer in being successful in quality business endeavors
- Coordination of various special project initiatives: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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$1	\$0	\$0	\$0	0.00%
Other Revenues	\$100,000	\$0	\$0	\$0	0.00%
Utilities & Leases	\$0	\$0	\$550,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$6,346,543	\$1,986,850	0.00%
<b>Total Revenues</b>	<b>\$100,001</b>	<b>\$0</b>	<b>\$6,896,543</b>	<b>\$1,986,850</b>	<b>100.00%</b>

Personnel Costs	\$1,093,974	\$1,098,200	\$1,154,625	\$1,234,743	12.43%
Contracted Services	\$123,853	\$16,200	\$8,373	\$4,800	-70.37%
Debt Service	\$701,523	\$0	\$40,430	\$0	0.00%
Equipment Lease & Utilities	\$17,878	\$18,415	\$566,515	\$20,940	13.71%
Equipment/Capital Outlay	\$0	\$0	\$10,500	\$0	0.00%
Maintenance	\$64,739	\$0	\$112,568	\$0	0.00%
Operational Support	\$64,953	\$1,650,808	\$909,537	\$648,301	-60.73%
Travel/Training	\$20,818	\$34,400	\$43,760	\$35,895	4.35%
Reimbursement of Services	(\$714,812)	(\$732,171)	(\$732,171)	(\$481,281)	-34.27%
<b>Total Expenditures</b>	<b>\$1,372,926</b>	<b>\$2,085,852</b>	<b>\$2,114,137</b>	<b>\$1,463,398</b>	<b>-29.84%</b>





## **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

## **FY 2022 Major Accomplishments**

- Finalize numerous Economic Development Agreements downtown, in FUSE and in the tech parks
- Advice and research concerning revising Ward maps following the 2020 Census
- Drafted, reviewed or assisted with the negotiation of over 200 contracts
- Performed 77 title searches, drafted 35 easement deeds and conducted five real estate closings
- Processed six annexations, three street closings and drafted numerous lawsuits
- Six active eminent domain condemnations remain and default judgments or settlements were obtained in nine other cases

## **FY 2023 Budget Highlights**

- Continued focus on many economic development projects and related negotiations
- Draft and negotiate contracts for all City Departments
- Title searches for utility projects and Code Enforcement
- Negotiate acquisitions for City utility and infrastructure projects
- Housing Code, Zoning Code, nuisance cases, and Finance collections
- Research and advice on personnel issues, including disciplinary actions

## Goals

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

## Objectives

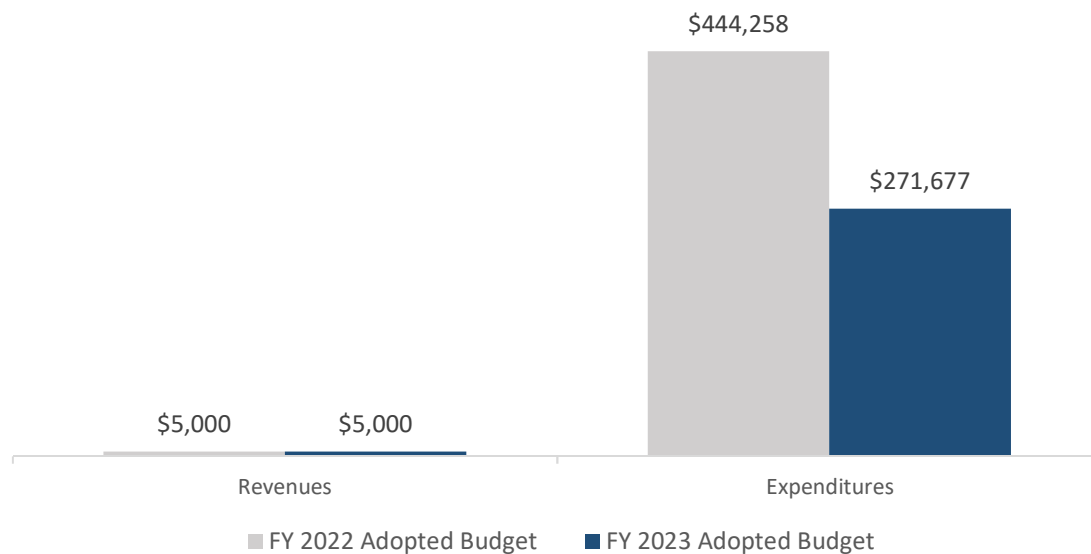
- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes that are in the best interest of the City as a corporate entity
- Efficient review & drafting of a large volume of contracts in a timely manner to ensure that the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



Photo of City Hall taken by Tom Hauer

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Other Revenues	\$8,197	\$5,000	\$5,000	\$5,000	0.00%
<b>Total Revenues</b>	<b>\$8,197</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.00%</b>
Personnel Costs	\$456,389	\$490,730	\$496,920	\$539,610	9.96%
Contracted Services	\$11,819	\$10,000	\$8,323	\$10,000	0.00%
Equipment Lease & Utilities	\$6,025	\$6,190	\$6,190	\$5,430	-12.28%
Operational Support	\$27,878	\$34,792	\$36,424	\$34,355	-1.26%
Travel/Training	\$1,663	\$5,000	\$5,045	\$6,000	20.00%
Reimbursement of Services	(\$94,245)	(\$102,454)	(\$102,454)	(\$323,718)	215.96%
<b>Total Expenditures</b>	<b>\$409,529</b>	<b>\$444,258</b>	<b>\$450,448</b>	<b>\$271,677</b>	<b>-38.85%</b>



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## **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.

## **FY 2022 Major Accomplishments**

- Enhancements to the City's website to include a language translation tool
- Worked with the Gastonia Police Department to implement a marketing communications plan to recruit officers that included billboards, social media, and media relations
- Revised the City's social media policy and conducted training with leadership and employees

## **FY 2023 Budget Highlights**

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

## **Goals**

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

## **Objectives**

- Implement a strategic communications plan for the City
- Implement a strategic communications and marketing plan that will promote the Franklin Urban Sports and Entertainment (FUSE) District to key audiences
- Engage employees through appropriate internal communications channels
- Build and leverage positive relationships with media outlets and reporters
- Implement traditional and digital advertising to promote the City's services, programs and brand image

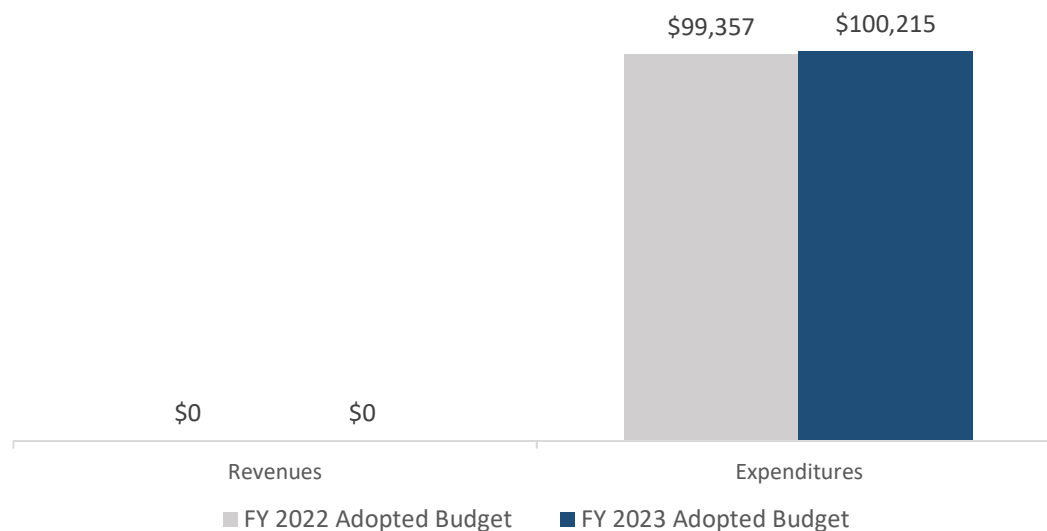
# Communications & Marketing



- Optimize the functionality and presence of the City's website
- Leverage social media platforms to inform key audiences about the City's services and programs and to expand its brand image
- Use the *Employee Focus* newsletter as a viable internal communications tool for employee engagement

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Personnel Costs	\$314,682	\$313,831	\$313,831	\$315,008	0.38%
Contracted Services	\$8,676	\$20,000	\$14,112	\$17,100	-14.50%
Equipment Lease & Utilities	\$2,901	\$1,980	\$1,030	\$1,950	-1.52%
Operational Support	\$28,661	\$30,032	\$34,566	\$33,411	11.25%
Travel/Training	\$473	\$2,150	\$3,504	\$3,700	72.09%
Reimbursement of Services	(\$258,869)	(\$268,636)	(\$268,636)	(\$270,954)	0.86%
<b>Total Expenditures</b>	<b>\$96,524</b>	<b>\$99,357</b>	<b>\$98,407</b>	<b>\$100,215</b>	<b>0.86%</b>



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# Development Services

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## 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

- 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

## **FY 2022 Major Accomplishments**

- Beaty Road Pump Station upgrades
- Duhart Forcemain Repairs
- Chester and Main Ave. Mast Arms
- FUSE Streetscape on Main Ave.
- Avon Creek Greenway Extension, Chestnut to Second Ave.
- FUSE Transit Hub
- Lyon Street Storm Drain Improvements
- Acquisition of property for Erwin Center parking lot
- City of Gastonia Annual Resurfacing
- Center City Crossings Utility relocations

## **FY 2023 Budget Highlights**

- Maintain expenditure levels and continue to look for opportunities to create more efficiencies through technologies
- Continue to partner with regional jurisdictions in the use of the CommunityViz software to provide enhanced data for the Metrolina Regional Travel Demand Model used in prioritizing NCDOT projects

## **Goals**

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



# Development Services



## Objectives

- Coordinate with NCDOT on projects; I-85/US-321 reconfiguration, widening of I-85, implementation of projects from Cox/Franklin Traffic Study, new right turn lane from New Hope Road onto Franklin Boulevard, Signal System upgrade, widening of S. New Hope Road
- Apply for and receive BUILD Grant funding for the Lineberger Road Connector
- Partnering with NCDOT, complete a feasibility study for the Catawba Crossings project
- Complete new Traffic Calming Policy for New Development.
- Update and prioritize the City of Gastonia's Greenway Master Plan

## Performance Summary

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of housing inspections performed	Output	273	688	650
# of nuisance inspections performed	Output	3,430	3,874	3,800
# of warning citations issued	Output	1,027	1,443	1,250
# of civil citations issued	Output	70	60	50
Inspections performed (hours spent per item)	Output	2	2	2
% of code cases resolved within 30 days after hearing	Efficiency	10	6	20
Cost per inspection - all types	Efficiency	\$62.05	\$62.05	\$62.05
% of ordinance violations resolved without court action	Outcome	99	99.8	99
% of notification of violations to property owners sent within 2 days of investigation	Outcome	90	90	90
% inspection responses within one working day of request	Outcome	90	90	90

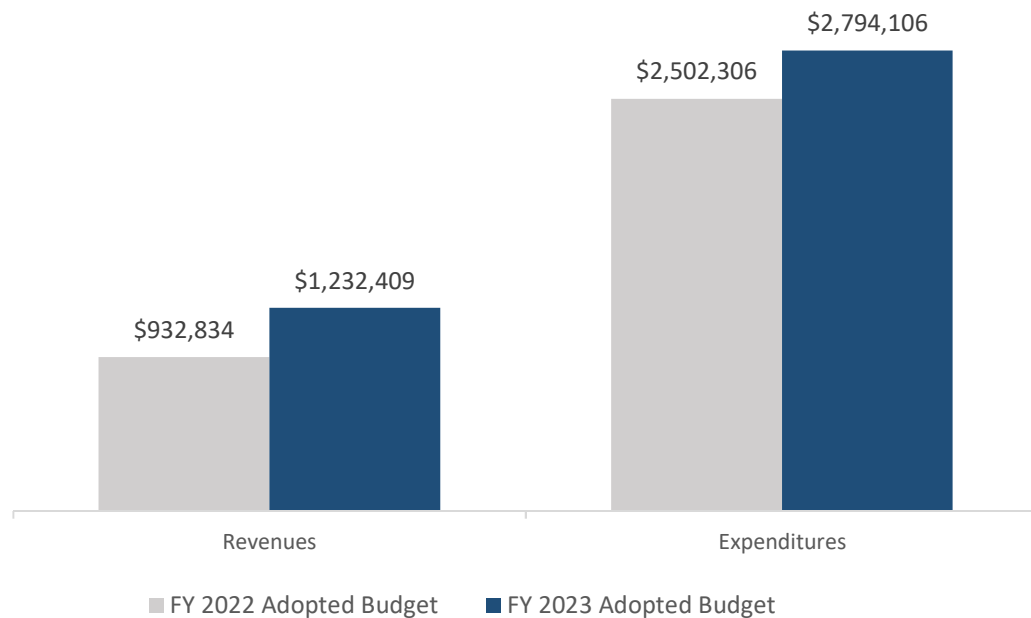
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# Development Services



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$160,599	\$122,400	\$122,400	\$166,000	35.62%
Non-recurring Grants	\$31,063	\$78,992	\$78,992	\$76,750	-2.84%
Operating Grants	\$319,481	\$462,742	\$462,742	\$509,658	10.14%
Other Revenues	\$754,971	\$268,700	\$608,700	\$480,001	78.64%
<b>Total Revenues</b>	<b>\$1,266,114</b>	<b>\$932,834</b>	<b>\$1,272,834</b>	<b>\$1,232,409</b>	<b>32.11%</b>
Personnel Costs	\$2,868,586	\$3,119,762	\$3,171,408	\$3,289,663	5.45%
Contracted Services	\$734,526	\$427,781	\$999,812	\$647,000	51.25%
Equipment Lease & Utilities	\$22,154	\$17,588	\$14,208	\$25,828	46.85%
Equipment/Capital Outlay	\$414	\$500	\$297	\$500	0.00%
Maintenance	\$9,917	\$12,045	\$10,898	\$8,250	-31.51%
Operational Support	\$184,359	\$212,410	\$229,427	\$268,949	26.62%
Travel/Training	\$2,701	\$5,350	\$10,280	\$11,575	116.36%
Reimbursement of Services	(\$1,238,630)	(\$1,293,130)	(\$1,293,130)	(\$1,457,659)	12.72%
<b>Total Expenditures</b>	<b>\$2,584,027</b>	<b>\$2,502,306</b>	<b>\$3,143,200</b>	<b>\$2,794,106</b>	<b>11.66%</b>



# Diversity, Equity & Inclusion

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## Mission Statement

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

## Department Summary

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

## Departmental Divisions and Responsibilities

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

## FY 2022 Major Accomplishments

- Initiated training program and hosted two training sessions for all employees and held two quarterly DEI overview trainings for new employees
- Engaged staff through the establishment of a DEI Champion Team, a group of representatives from every department in the City, which meets monthly to learn and share insight on how to move the DEI program forward
- Partnered with Gastonia Boy Scouts Troop to provide a cultural awareness component during *Diversity Day*, a community engagement event
- Presented basic DEI information to community groups, public, nonprofit and private entities to advance a deeper understanding of equity and inclusion
- Developed the City's Title VI Plan, presented to Council for adoption, and co-facilitated a staff training to inform staff of requirements for maintaining compliance
- Worked in partnership with Gaston Police to co-host a Touch-A-Truck Civics Day event in the Highland Community
- Worked with Gaston Together to establish a monthly meeting of DEI professionals working in the Gaston County area (4 meetings held)
- Co-hosted a Fair Housing Training Series in partnership with North Carolina Legal Aid's Fair Housing Project where five virtual workshop sessions were held during April in honor of Fair Housing Month

# Diversity, Equity & Inclusion



## FY 2023 Budget Highlights

- Employee training and public engagement activities

## Goals

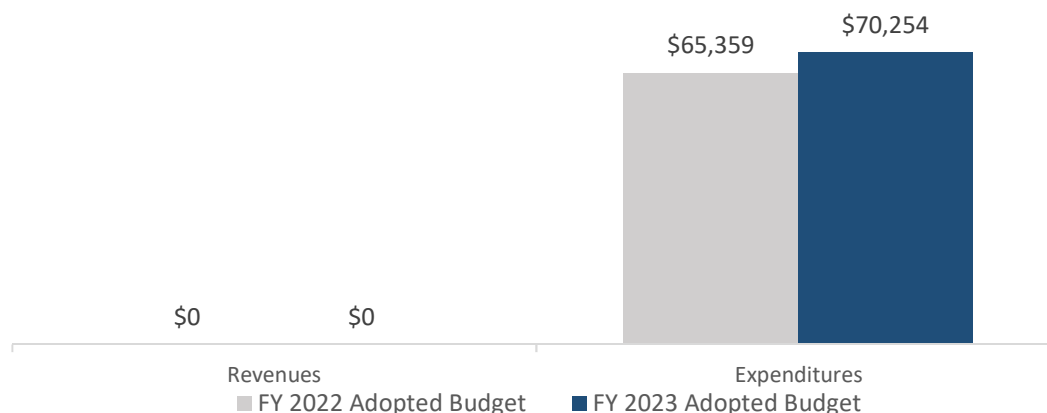
- Integrate DEI into the fabric of the City and in delivery of public services in pursuit of equitable and just outcomes for all
- Engage and collaborate with community partners to facilitate a coordinated and innovative approach to promoting DEI within the City of Gastonia, focused on fairness and inclusion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

## Objectives

- Assess the diversity, equity, and inclusion efforts within City government
- Provide guidance to City Leadership on ways to create processes, policies, plans, practices, programs and services that meet the diverse needs of those the City serves
- Working collaboratively with City departments, community partners and other institutions to establish and promote DEI initiatives
- Create a space for community conversations around diversity, equity and inclusion to help identify and address barriers within the organization

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Personnel Costs	\$65,144	\$129,383	\$134,563	\$140,453	8.56%
Contracted Services	\$14,975	\$45,000	\$44,315	\$45,000	0.00%
Operational Support	\$142	\$14,548	\$14,579	\$15,281	5.04%
Travel/Training	\$390	\$3,300	\$3,954	\$5,900	78.79%
Reimbursement of Services	(\$49,949)	(\$126,872)	(\$126,872)	(\$136,380)	7.49%
<b>Total Expenditures</b>	<b>\$30,702</b>	<b>\$65,359</b>	<b>\$70,539</b>	<b>\$70,254</b>	<b>7.49%</b>



# Economic Development

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## **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

## **FY 2022 Major Accomplishments**

- Fostered large private development projects through the design phase to construction

## **FY 2023 Budget Highlights**

- Maintain existing programs, but develop new opportunities to support development in Gastonia
- Expect delivery of Center City Crossings, Durty Bull and Phase 1 of the Lenox Development

## **Goals**

- Increase visibility and promotion of development opportunities in Gastonia
- Develop partnerships that will provide a strong network of opportunities for existing business
- Develop and promote large-scale catalyst projects to serve as economic development triggers
- Increase multi-family opportunities downtown and increase downtown residential and commercial occupancy rates

## Objectives

- Continue to work with private development partners at Franklin Urban Sports and Entertainment (FUSE) District to complete the construction of Trenton Mill apartments, Durty Bull Brewery and Phase 1 of the Coca-Cola Building projects
- Work with Velocity Companies to complete market studies and identify highest and best use for private development pads around CaroMont Health Park
- Increase Gastonia's visibility in the Charlotte region by taking part in regional forums and events geared towards economic development
- Partner with the Akers Center, Eastridge Mall, Parkdale Mill and Loray Mill site owners and management companies to invest and redevelop the properties to maximize value
- Recruit satellite higher education facilities to Gastonia to create additional educational opportunities, create jobs and spur additional foot traffic
- Implement ways to increase Downtown property owners/business engagement through coordination with the Gaston Business Association
- Partner with the Community Foundation of Gaston County and businesses along New Hope Road to promote the New Hope Road Business Corridor that includes the new Gaston Community Foundation Hall
- 



Welcome to Downtown Gastonia Main Avenue Sign

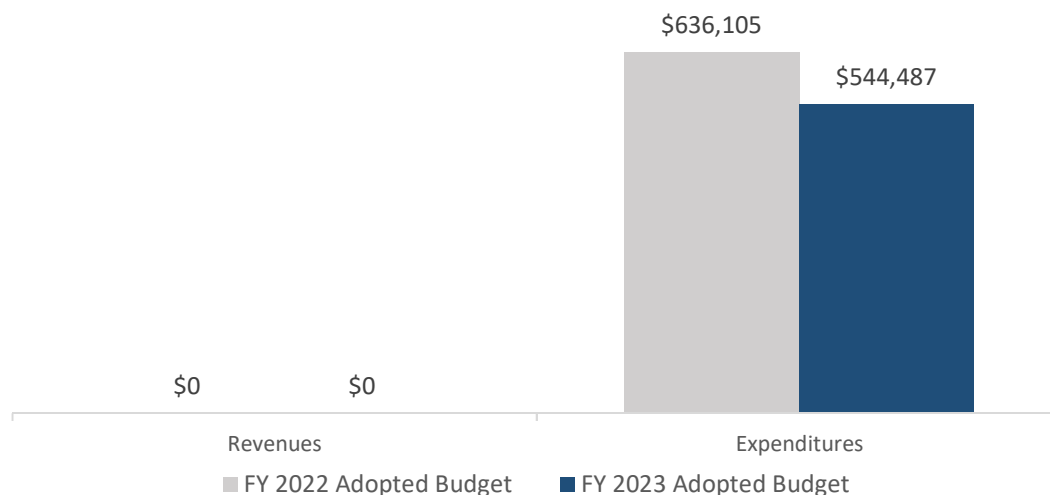
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# Economic Development



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Other Revenues	\$170,196	\$0	\$370,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$170,196</b>	<b>\$0</b>	<b>\$370,000</b>	<b>\$0</b>	<b>0.00%</b>
Personnel Costs	\$269,821	\$306,616	\$324,516	\$350,550	14.33%
Contracted Services	\$160,838	\$16,566	\$160,618	\$13,686	-17.39%
Debt Service	\$0	\$0	\$120,000	\$0	0.00%
Equipment Lease & Utilities	\$59,090	\$100,000	\$0	\$104,914	4.91%
Equipment/Capital Outlay	\$0	\$0	\$267,811	\$0	0.00%
Operational Support	\$547,058	\$1,002,951	\$1,655,121	\$771,595	-23.07%
Travel/Training	(\$180)	\$8,000	\$15,000	\$11,280	41.00%
Reimbursement of Services	(\$631,817)	(\$798,028)	(\$798,028)	(\$707,538)	-11.34%
<b>Total Expenditures</b>	<b>\$404,810</b>	<b>\$636,105</b>	<b>\$1,745,038</b>	<b>\$544,487</b>	<b>-14.40%</b>



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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
- Budget Division
  - Assembles and monitors annual budget
  - Processes budget adjustments
  - Administers annual loan for equipment and vehicle purchases
- Grants Division
  - Assists all City departments with grant application, monitoring and reporting
- Revenue Division
  - Prepares and sends utility bills and collects payments
  - Treasury and Investment management

## **FY 2022 Major Accomplishments**

- Compiled and adopted Customer Service & Utility Billing Policy manual
- Updated City Code to allow for future email delivery of utility late notices
- Upgraded Itron software
- Upgraded handheld meter reading devices
- Implemented the operating module of the Qwestica budgeting software
- Implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases
- Created and adopted City-wide grant policies and procedures
- Obtained an Internal Auditor position

## **FY 2023 Budget Highlights**

- Maintain budget allocation from previous year
- Increase training opportunities to allow team members to enhance their skills and knowledge

## **Goals**

- Continue to work with Public Works and Electric departments to replace aging utility Encoder Receiver Transmitter (ERT) devices
- Implement Questica Capital Projects and Personnel modules
- Create route time standards for completion on monthly meter reading routes
- Accomplish interdepartmental cross-training to ensure the transfer of knowledge and further refinement of processes
- Work with Public Works, Electric and Technology Services departments alongside Advanced Metering Infrastructure (AMI) consultant to begin the process of designing, procuring and implementing an AMI metering system
- Implement an ACH electronic payment process for accounts payable vendors in order to decrease the costs of printing and mailing paper checks; and to expedite the receipt of payments by the vendor
- Identify and evaluate a barcode and/or scanning software system in order to improve the management and safeguarding of warehousing inventory
- Identify and evaluate payroll time management systems in order to improve the efficiency and accuracy of time entry

## **Objectives**

- Continue to monitor cash balances and investments to minimize service charges incurred and maximize investment earnings
- Maintain a fund balance goal of at least 25% of General Fund expenditures and use fund balance only for non-recurring capital expenditures
- Ensure goods and services are procured at the most effective price and all qualified vendors have the opportunity to do business with the City
- Provide prompt, professional and accurate service to all customers, both internal and external
- Comply with all financial and payroll reporting regulatory requirements
- Provide the citizens of Gastonia with a budget document that is informative and transparent
- Continue to look for ways to make utility account information, programs and processes more easily accessible and efficient for customers
- Maintain or improve the City's credit rating
- Work with Technology Services to continually improve all processes within the department

## Performance Summary

### Accounting Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of accounts payable transactions processed	Output	10,685	11,533	12,000
# of accounts payable checks written	Output	7,544	7,722	8,000
# of journal entries process	Output	42,691	42,622	42,700
# of direct deposits processed	Output	27,330	27,226	28,000
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Output	63,262	68,289	68,500
# of capital asset additions and disposals	Output	318	N/A*	400
# of construction in progress capital projects maintained/# of transactions	Output	100	N/A*	150
Cost per accounts payable transaction processed	Efficiency	\$15.64	\$16.19	\$16.20
Cost per payroll check/direct deposit processed	Efficiency	\$3.22	\$3.33	\$3.66
% of invoices paid by due date	Outcome	85%	70%	95%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Outcome	Yes	N/A*	Yes

\*Unknown as of 8/5/2022

### Budget Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of budget transfers completed	Output	645	798	700
# of budget amendments completed	Output	32	49	40
Receipt of GFOA Distinguished Budget Presentation Award	Outcome	Yes	Yes	Yes

## Purchasing Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of purchase orders issued	Output	2,018	2,195	2,300
# of purchasing card transactions	Output	11,389	12,825	12,500
# of contracts processed	Output	172	195	200
average number of days to process a purchase order	Efficiency	3	3	3

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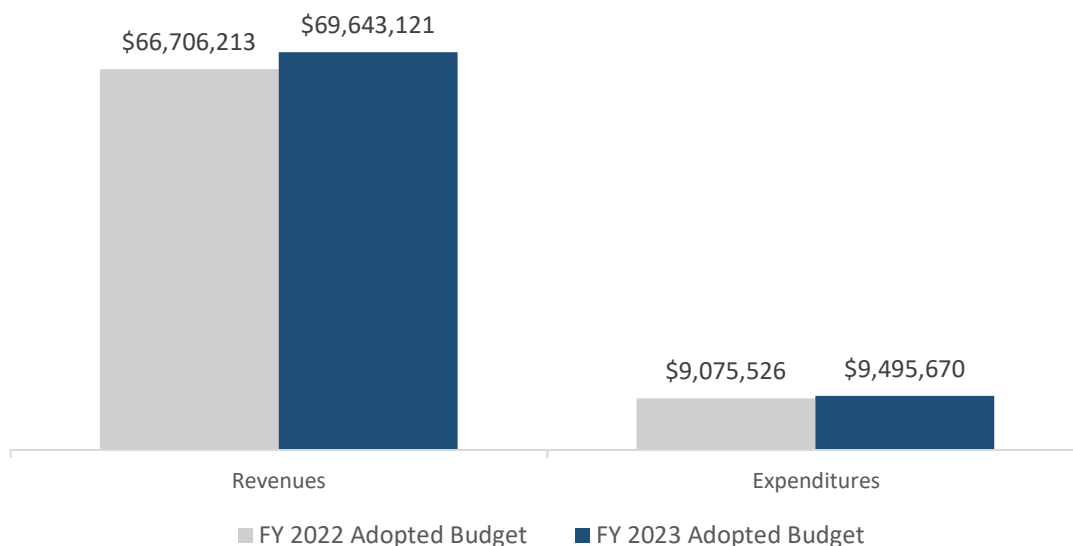
# Financial Services



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$39,272,471	\$38,688,436	\$38,688,436	\$39,584,256	2.32%
Fees	\$2,837,251	\$2,756,590	\$2,756,590	\$2,857,375	3.66%
Investment Earnings	\$21,742	\$29,000	\$29,000	\$11,000	-62.07%
Non-recurring Grants	\$0	\$4,000	\$2,000	\$4,000	0.00%
Other Revenues	\$1,367,565	\$700,500	\$700,500	\$710,100	1.37%
Sales Tax	\$17,185,100	\$17,243,687	\$17,243,687	\$18,697,390	8.43%
State Transfers	\$5,273,719	\$5,284,000	\$5,284,000	\$5,279,000	-0.09%
Transfers In	\$2,000,000	\$2,000,000	\$2,884,612	\$2,500,000	25.00%
<b>Total Revenues</b>	<b>\$67,957,848</b>	<b>\$66,706,213</b>	<b>\$67,588,825</b>	<b>\$69,643,121</b>	<b>4.40%</b>

Personnel Costs	\$3,646,005	\$3,989,372	\$4,173,572	\$4,429,945	11.04%
Contracted Services	\$193,475	\$367,017	\$392,753	\$417,470	13.75%
Debt Service	\$78,491	\$76,087	\$80,687	\$71,862	-5.55%
Equipment Lease & Utilities	\$75,804	\$91,207	\$72,263	\$93,605	2.63%
Equipment/Capital Outlay	\$0	\$1,000	\$36,665	\$0	-100.00%
Maintenance	\$61,460	\$45,550	\$38,673	\$33,101	-27.33%
Operational Support	\$922,578	\$980,236	\$1,047,543	\$1,029,649	5.04%
Travel/Training	\$7,600	\$22,260	\$20,435	\$23,055	3.57%
Reimbursement of Services	(\$3,077,063)	(\$3,302,375)	(\$3,302,375)	(\$3,102,765)	-6.04%
Transfers Out	\$9,463,554	\$6,805,172	\$10,007,142	\$6,499,748	-4.49%
<b>Total Expenditures</b>	<b>\$11,371,904</b>	<b>\$9,075,526</b>	<b>\$12,567,358</b>	<b>\$9,495,670</b>	<b>4.63%</b>



# Housing & Community Engagement



## Department Summary

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

## Departmental Divisions and Responsibilities

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

## FY 2022 Major Accomplishments

- Graduated nine individuals from the City's Municipal Citizens Academy
- Inducted four communities into the A.C.E. Program
- Planted 300 trees at schools around Gastonia
- Hosted success events such as Beetopia, Shred Day and Black Gold & fire wood sales

## FY 2023 Budget Highlights

- Erwin Center parking lot project
- "Great Place to Bee" public art installation in the Franklin Urban Sports & Entertainment (FUSE) District

## Goals

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

# Housing & Community Engagement

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

## Objectives

- Provide community resources to address the wide range of community needs to enhance and improve quality of life
- Make the community at large, knowledgeable and responsible in natural resource conservation, solid waste handling, recycling, litter abatement and beautification
- Continued promotion of our Sister Cities within the community and throughout the schools to allow more local students the opportunity to participate by increasing fundraising/local partnerships



Highland Community Garden



Tree planting

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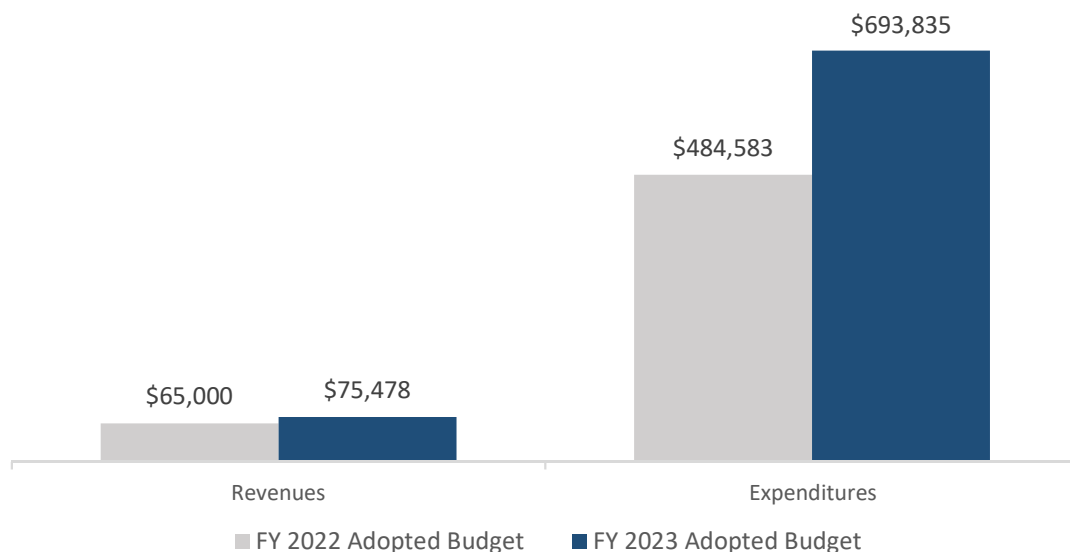


# Housing & Community Engagement



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$5,435	\$2,000	\$2,000	\$3,500	75.00%
Other Revenues	\$63,455	\$63,000	\$63,000	\$71,978	14.25%
<b>Total Revenues</b>	<b>\$68,890</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$75,478</b>	<b>16.12%</b>
Personnel Costs	\$329,174	\$463,881	\$475,466	\$557,321	20.14%
Contracted Services	\$27,990	\$36,448	\$30,052	\$33,050	-9.32%
Equipment Lease & Utilities	\$16,053	\$16,920	\$15,020	\$17,645	4.28%
Maintenance	\$2,711	\$3,600	\$12,431	\$8,250	129.17%
Operational Support	\$45,064	\$77,798	\$72,707	\$71,469	-8.14%
Travel/Training	\$479	\$2,850	\$4,681	\$6,100	114.04%
Reimbursement of Services	(\$113,335)	(\$116,914)	(\$116,914)	\$0	-100.00%
<b>Total Expenditures</b>	<b>\$308,136</b>	<b>\$484,583</b>	<b>\$493,443</b>	<b>\$693,835</b>	<b>43.18%</b>



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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

## **FY 2022 Major Accomplishments**

- Obtained an Employee Development and Engagement Manager position

## **FY 2023 Budget Highlights**

- Coordinate two leadership academies (supervisory training) for employees
- Purchase property and liability coverages for all City properties
- File all claims through the claims administrator
- Purchase workers' compensation coverage and process claims
- Create recruiting video and update City's human resources webpage

# Human Resources



## Goals

- Provide guidance to all departments on employee issues and personnel policies, ensuring compliance with all federal, state, and local regulations
- Strive to improve customer service so as to improve recruitment, retention, wellness, employee relations, and employee safety

## Objectives

- Expand recruitment efforts to attract highly qualified candidates, and increase community awareness of City opportunities
- Ensure market competitive classification and compensation
- Continue to enhance the diversity, equity, and inclusion (DEI) program
- Ensure continuous improvement of and expansion of wellness program and overall culture of workplace wellness

## Performance Summary

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of property/casualty insurance claims processed	Output	67	111	100
# of employment applications taken	Output	7,567	6,009	6,500
# of individuals promoted/hired	Output	202	230	210
# of physician required medicals	Output	26	46	40
Average cost of property/casualty claims	Effectiveness	\$2,548.00	\$2,503.57	\$2,250.00

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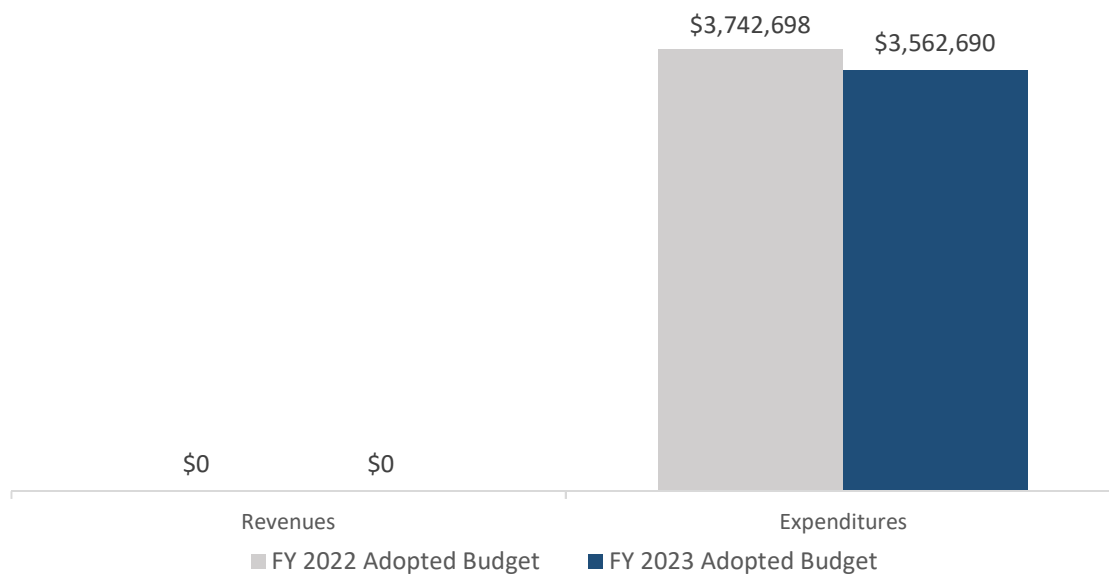
# Human Resources



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Non-recurring Grants	\$3,500	\$0	\$0	\$0	0.00%
Other Revenues	\$1,535	\$0	\$0	\$0	0.00%
<b>Total Revenues</b>	<b>\$5,035</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

Personnel Costs	\$2,579,926	\$2,677,775	\$2,671,038	\$2,821,771	5.38%
Contracted Services	\$151,702	\$116,930	\$111,030	\$87,180	-25.44%
Equipment Lease & Utilities	\$8,513	\$6,360	\$3,990	\$6,980	9.75%
Maintenance	\$0	\$0	\$500	\$0	0.00%
Operational Support	\$1,406,607	\$1,559,544	\$1,719,963	\$1,679,687	7.70%
Travel/Training	\$1,195	\$26,495	\$18,133	\$77,495	192.49%
Reimbursement of Services	(\$597,720)	(\$644,406)	(\$644,406)	(\$1,110,423)	72.32%
<b>Total Expenditures</b>	<b>\$3,550,223</b>	<b>\$3,742,698</b>	<b>\$3,880,248</b>	<b>\$3,562,690</b>	<b>-4.81%</b>



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# Internal Audit

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## **Mission Statement**

To provide reasonable assurance the City has operating and effective internal controls.

## **Department Summary**

The primary role of the Internal Auditor is to design and perform financial, performance and compliance audits of City processes and procedures to ensure proper internal controls are in place and functioning as expected; research best practices and compliance regulations affecting City activities; and documents and reports on results of audits and makes recommendations for improved processes.

## **Major Services Provided**

- Risk assessment
- Evaluate effectiveness of established processes and make recommendations for improvements and/or cost savings
- Prepare formal reports of audit findings and present to appropriate audience (City Council, management, department)
- Perform audits on outside agencies receiving City funds

## **FY 2022 Major Accomplishments**

- Internal Auditor position was created in January 2022 upon approval from City Council

## **FY 2023 Budget Highlights**

- N/A – position has yet to be filled as of the start of FY 2023

## **Goals**

- Ensure proper controls are in place to safeguard against fraud, misappropriation of funds and misuse of City assets

## **Objectives**

- Develop and execute a comprehensive internal audit program, making revisions as necessary
- Evaluate operations of the City and provide recommendations to management and City Council

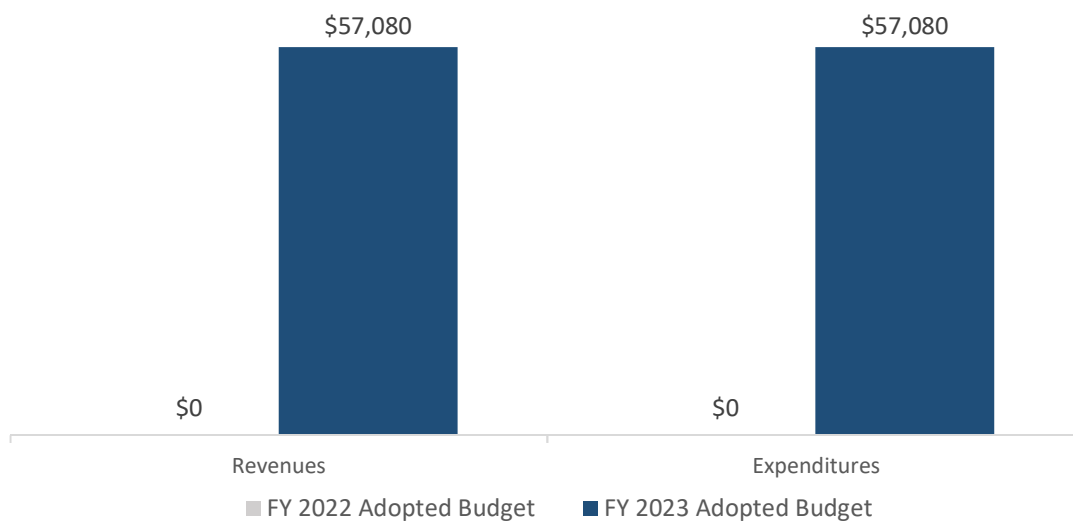
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# Internal Audit



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Personnel Costs	\$0	\$0	\$27,076	\$118,547	337.83%
Operational Support	\$0	\$0	\$0	\$4,445	100.00%
Travel/Training	\$0	\$0	\$0	\$1,750	100.00%
Reimbursement of Services	\$0	\$0	\$0	(\$67,662)	-100.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,076</b>	<b>\$57,080</b>	<b>110.81%</b>



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## 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

## FY 2022 Major Accomplishments

- Unified Development Ordinance update phase four

## FY 2023 Budget Highlights

- Complete Unified Development Ordinance update
- Comprehensive Plan update
- Wayfinding Trailhead signage

## Goals

- Create new zoning standards for mixed use and multi-family residential uses
- Improve Urban Forestry Program within the City by developing policies and guidelines for management of the urban forestry within the City

## Objectives

- Continue comprehensive review and revision of the Code of Ordinances in order to update and modernize it
- Update the City's 2025 Comprehensive Plan

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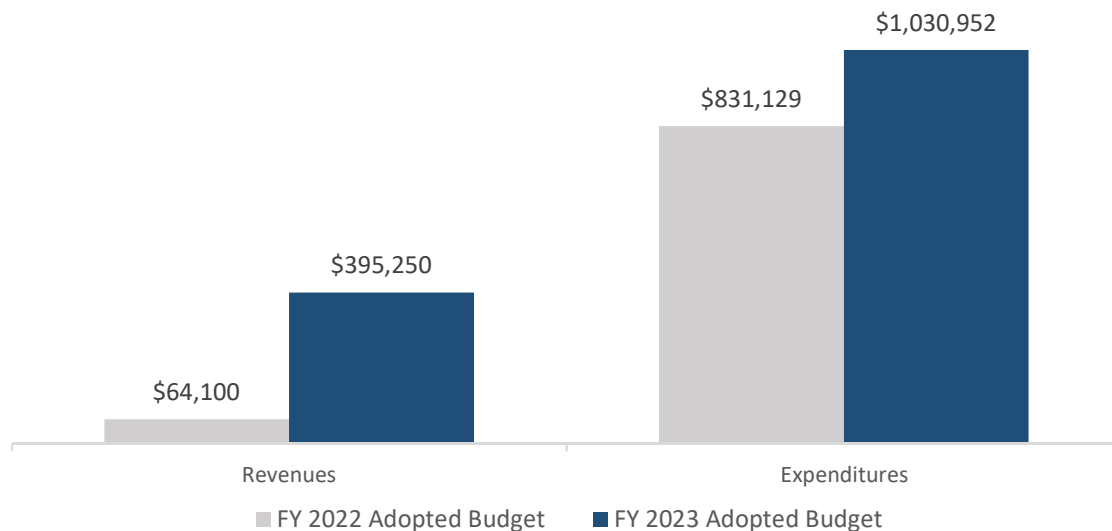


# Planning



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$187,722	\$64,100	\$64,100	\$395,250	516.61%
Other Revenues	\$122	\$0	\$0	\$0	0.00%
<b>Total Revenues</b>	<b>\$187,844</b>	<b>\$64,100</b>	<b>\$64,100</b>	<b>\$395,250</b>	<b>516.61%</b>
Personnel Costs	\$659,610	\$781,609	\$803,159	\$901,431	15.33%
Contracted Services	\$189,903	\$92,350	\$171,584	\$167,750	81.65%
Equipment Lease & Utilities	\$4,313	\$3,780	\$2,830	\$14,531	284.42%
Equipment/Capital Outlay	\$0	\$0	\$11,520	\$0	0.00%
Maintenance	\$273	\$2,200	\$1,400	\$6,350	188.64%
Operational Support	\$40,738	\$48,035	\$65,234	\$61,686	28.42%
Travel/Training	\$1,182	\$6,300	\$6,170	\$7,800	23.81%
Reimbursement of Services	(\$95,839)	(\$103,145)	(\$103,145)	(\$128,596)	24.67%
<b>Total Expenditures</b>	<b>\$800,180</b>	<b>\$831,129</b>	<b>\$958,752</b>	<b>\$1,030,952</b>	<b>24.04%</b>



## **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

## **FY 2022 Major Accomplishments**

- Placed in service a new Fire Engine at the Hudson Blvd. Station
- Members completed over 33,000 hours of training
- Completed over 700 building plan reviews and conducted over 6,400 fire inspections
- Completed the promotional process for Fire Engineer
- Obtained and filled Logistics Captain position
- Purchased two thermal imaging cameras for Rescue 1 and Ladder 4

## **FY 2023 Budget Highlights**

- New thermal imaging camera for Engine 2
- New Hazmat and Ladder trucks are on order
- Replacement of three mobile radios that are no longer supported by Motorola
- Purchase and install the traffic preemption devices for the fire department response vehicles

## **Goals**

- Continue to provide the best possible services to the citizens and visitors in the City of Gastonia
- Maintain adequate response times for an effective firefighting force set by the National Fire Protection Association (NFPA) and Insurance Service Office (ISO)
- Ensure all businesses are inspected on schedule according to the North Carolina Fire Prevention Code
- Obtain funding for the Station Alerting Project for each City fire station

# Fire

## Objectives

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

## Performance Summary

### Life Safety Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of inspections	Output	6,444	6,469	6,750
# of violation notices issued	Output	5,621	5,559	4,900
# of education programs conducted	Output	24	139	165
# of inspections per inspector	Efficiency	1,611	1,617	1,650
# of complaints per inspector	Efficiency	14	10	5
% of violations arising from an inspection	Outcome	52%	53%	49%
Number of residents receiving public education & training	Outcome	13,516	127,018	135,000
Public education program hours of training provided	Outcome	21	4,565	5,265
Fire cause & origin investigations	Outcome	347	385	325

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## Training Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
Total training hours logged per year	Output	31,528	33,990	34,100
# of training hours per firefighter	Efficiency	223	239	245
% of employees meeting NC mandate of 36 hours of training per firefighter to maintain eligibility for pension fund	Outcome	100%	100%	100%
% of employees meeting ISO recommendation of 240 hours of training per employee	Outcome	62%	65%	75%

## Operations Division

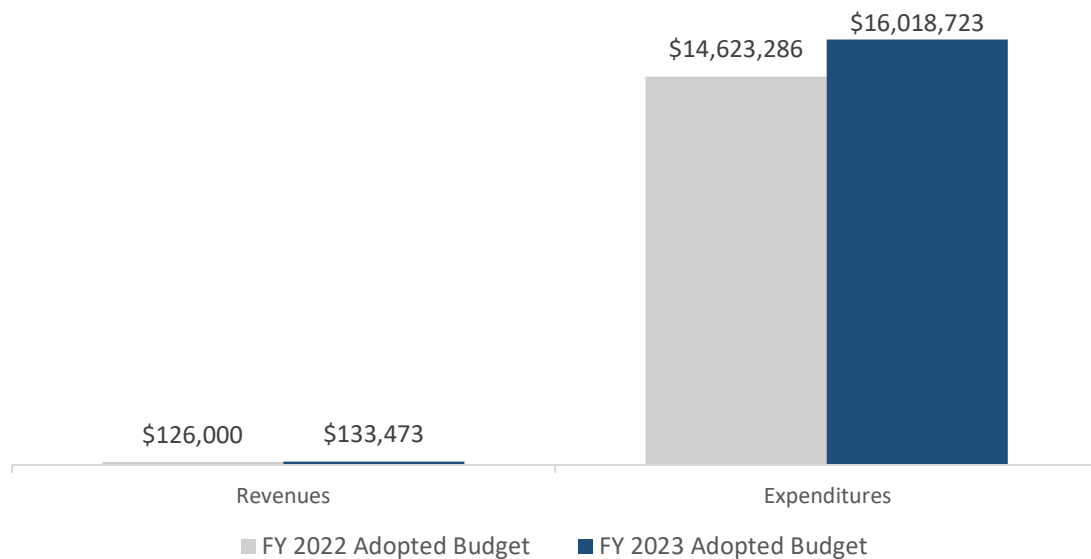
Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of dispatched calls	Output	9,899	11,629	12,500
# of HazMat incidents	Output	134	148	155
Total property loss from fires	Output	\$9,288,850	\$13,880,895	\$8,000,000
Total dollar savings from fires	Output	\$36,576,456	\$36,202,590	37,500,000
Time for the first unit on scene at fires from creation of call 90 <sup>th</sup> percentile (minutes)	Outcome	7:37	7:07	7:00
Effective Response force time* on scene at the 90 <sup>th</sup> percentile (minutes)	Outcome	14:36	11:07	11:00

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

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## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$43,261	\$40,000	\$40,000	\$43,000	7.50%
Other Revenues	\$665,064	\$86,000	\$86,000	\$90,473	5.20%
<b>Total Revenues</b>	<b>\$708,325</b>	<b>\$126,000</b>	<b>\$126,000</b>	<b>\$133,473</b>	<b>5.93%</b>
Personnel Costs	\$11,557,878	\$12,141,644	\$12,761,958	\$13,455,266	10.82%
Contracted Services	\$6,875	\$7,000	\$33,507	\$17,500	150.00%
Debt Service	\$326,221	\$314,826	\$314,826	\$0	-100.00%
Equipment Lease & Utilities	\$953,215	\$941,002	\$940,922	\$1,222,011	29.86%
Equipment/Capital Outlay	\$24,155	\$14,000	\$10,026	\$33,500	139.29%
Maintenance	\$337,474	\$295,400	\$376,275	\$295,400	0.00%
Operational Support	\$818,115	\$872,814	\$997,497	\$958,446	9.81%
Travel/Training	\$14,266	\$36,600	\$34,995	\$36,600	0.00%
<b>Total Expenditures</b>	<b>\$14,038,199</b>	<b>\$14,623,286</b>	<b>\$15,470,006</b>	<b>\$16,018,723</b>	<b>9.54%</b>



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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



## **FY 2022 Major Accomplishments**

- Obtained three new Civilian positions
  - Homelessness Coordinator
  - Police Quartermaster
  - Property and Evidence Custodian

## **FY 2023 Budget Highlights**

- Hosting FBI Law Enforcement Executive Development Association (LEEDA) Trilogy
- Increased cost of ammunition

## **Goals**

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

## **Objectives**

- Align crime responses to community concerns based on Stratified Policing and other data driven approaches
- Explore alternative responses to mental health related calls for service
- Engage community in joint problem solving
- Conduct a police satisfaction survey to understand community satisfaction and fear of crime issues
- Expand diversity and cultural awareness training for all employees
- Develop a structured career development program for each employee to help track career progress as they prepare for the challenges of assignments and promotions to higher ranks

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## Performance Summary

### Patrol Division

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of Uniform Crime Report (UCR) Part I Crimes	Output	3,674	3,816	3,434
# of sworn patrol officers per 1,000 UCR Part I crime	Output	29.94	28.83	32.03
Annual cost per dispatched call	Efficiency	\$133.47	155.65	174.32
# of dispatched calls per patrol officer	Efficiency	1,467	1,419	1,400
Annual average response time to highest priority calls (hours:minutes:seconds)	Outcome	0:06:25	0:06:39	0:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Outcome	3.88	3.20	3.00

### Support Services Division

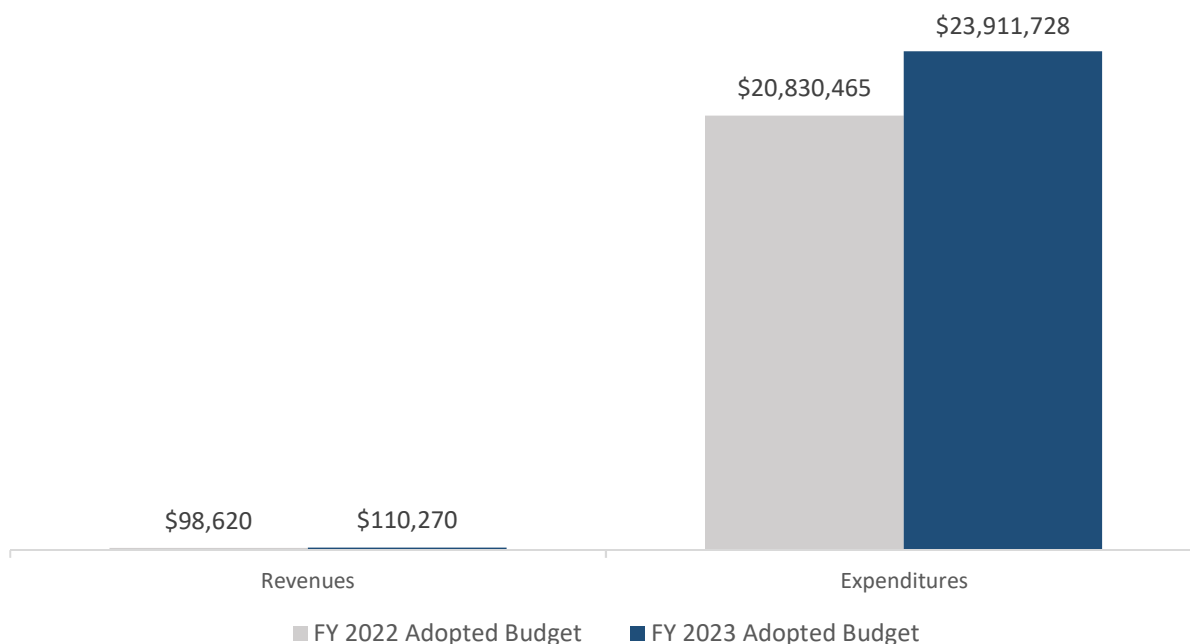
Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Output	3,674	3,816	3,434
# of cases assigned annually	Output	1,814	2,717	2,403
Cost per case assigned annually	Efficiency	\$2,161.07	\$1,580.45	\$1,920
# of cases assigned annually per investigative officer	Efficiency	95.0	162	146
# UCR Part I crimes cleared in year as % of such crimes reported in year	Outcome	41.6%	45.34%	45%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Outcome	0.13	0.25	0.00

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## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$4,812	\$4,000	\$6,350	\$5,650	41.25%
Non-recurring Grants	\$0	\$0	\$4,000	\$0	0.00%
Operating Grants	\$16,371	\$0	\$0	\$0	0.00%
Other Revenues	\$861,598	\$94,620	\$96,620	\$104,620	10.57%
<b>Total Revenues</b>	<b>\$882,781</b>	<b>\$98,620</b>	<b>\$106,970</b>	<b>\$110,270</b>	<b>11.81%</b>

Personnel Costs	\$16,174,846	\$17,529,122	\$18,442,044	\$20,057,494	14.42%
Contracted Services	\$113,290	\$115,255	\$113,816	\$113,925	-1.15%
Equipment Lease & Utilities	\$753,497	\$692,458	\$693,496	\$844,505	21.96%
Equipment/Capital Outlay	\$8,265	\$10,000	\$9,361	\$10,000	0.00%
Maintenance	\$365,400	\$320,939	\$365,133	\$368,200	14.73%
Operational Support	\$1,944,180	\$2,089,091	\$2,270,029	\$2,437,019	16.65%
Travel/Training	\$45,027	\$73,600	\$78,474	\$80,585	9.49%
<b>Total Expenditures</b>	<b>\$19,404,505</b>	<b>\$20,830,465</b>	<b>\$21,972,353</b>	<b>\$23,911,728</b>	<b>14.79%</b>



## 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 4<sup>th</sup> Festival and fireworks, fall carnival, Winter Wonderland, Gaston Max, Art Show, music licenses, Rotary Pavilion rentals, filming requests and In-Kind Service (IKS) Requests, Downtown events and ribbon cuttings

## FY 2022 Major Accomplishments

- Replaced basketball gym floor at T. Jeffers Community Center
- Relocated *Ghillie Dhu's Enchantment* from Center City Park to Lineberger Park Greenway Access Parking Lot on East Garrison
- Installed artificial turf at Sims Park
- Finalized partnership with Gaston College and Perfect Game for Sims Park usage
- Completed site specific master plan for Linwood Springs
- Submitted grant application for PARTF (Linwood Springs Redevelopment)
- Obtained three new landscape technician positions for Downtown, the Franklin Urban Sports & Entertainment (FUSE) District and parks
- Partnered with Rotary Club to provide summer concert series
- Downtown and FUSE District beautification projects
- Continued offering special events (Gaston Max, Art Show, Fourth of July, Christmas in the City)
- Fostered positive community relationships through In-Kind Services (IKS) process
- Helped Keep Gastonia Beautiful (KGB) with splitting and selling wood
- Supported KGB with beautification and educational projects and programs
- Assisted with warranties and additional furniture, fixtures and equipment (FF&E) for Caromont Health Ballpark in the FUSE District

## FY 2023 Budget Highlights

- Security camera installation projects at Phillips Community Center and Martha Rivers Park
- Replace playgrounds at four community centers
- New skeet and trap machines at the Skeet and Trap Range
- Paving of Bob and Pat Boyd Drive and parking area of Skeet and Trap Range
- Renovate Erwin Park Pool
- Install new entrance signage for Sims Park, Phillips Center, T. Jeffers Center and Bradley Center
- Complete design and installation of additional parking lot for Erwin Community Center
- Continue Downtown and street beautification projects
- Maintain partnership with Rotary Club to provide summer concert series
- Preserve partnership with Special Olympics of Gaston County

## Goals

- Maintain successful partnerships with community stakeholders
- Complete safety (lighting and security camera) upgrades at all facilities
- Continue to update facilities and parks and replace outdated equipment
- Amplify Parks and Recreation facility, parks and program awareness through increased presence at community events and activities
- Develop site plan, cost estimates and funding opportunities for the All-Inclusive Park for special populations, seniors and veterans
- Improve park maintenance City-wide through streamlined processes
- Increase youth and adult participation in facilities, programs and athletics
- Cultivate diversity of program offerings and availability

- Plan and implement a successful Special Event series
- Grow revenue opportunities through marketing and sponsorships

## Objectives

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

## Performance Summary

### Athletics Division

Performance Indicator	Measure Type	FY 2021 Actuals*	FY 2022 Actuals**	FY 2023 Goal
# of youth athletic teams	Output	90	283	300
# of adult athletic teams	Output	8	44	50
# of swimmers at City pool facilities	Output	15,408	10,144	14,500
Monthly cost per athletic team participant (youth)	Efficiency	\$26.51	\$8.46	\$8.53
Monthly cost per athletic team participant (adult)	Efficiency	\$53.56	\$10.89	\$10.23
Total cost for operation of City pool facilities (10 & 12 weeks)*	Efficiency	\$102,248	\$79,061	\$95,000
% of cost of pool operation vs. revenues received	Outcome	339.00%	188.34%	164.80%

\* COVID-19 resulted in facility closures and cancelled activities, resulting in less participants and decreased revenues to offset the operating expenditures.

\*\*Based on updated Census estimate of 82,000 City residents.

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## Organized Programs Division

Performance Indicator	Measure Type	FY 2021 Actuals*	FY 2022 Actuals**	FY 2023 Goal
# of participants in special population activities	Output	-	5	18
# of adults participating in programs	Output	65	142	146
# of children attending live theatrical performances	Output	-	-	3.66
Monthly cost per special population participant	Efficiency	N/A	\$4.50	\$1.45
Monthly cost per adult program participant	Efficiency	\$3.63	\$1.59	\$1.75
Monthly cost per theatrical performance attendee	Efficiency	N/A	N/A	\$3.23
% of cost of program operation vs. revenue received	Outcome	30.9%	19.6%	17.8%
% of cost of special population programs vs. revenue received	Outcome	N/A	18.8%	16.5%
% of cost of theatrical performances vs. revenue received	Outcome	N/A	N/A	7.0%
% of cost of adult program vs. revenue received	Outcome	30.9%	19.7%	18.2%

\* COVID-19 resulted in facility closures and cancelled activities, resulting in less participants and decreased revenues to offset the operating expenditures.

\*\*Based on updated Census estimate of 82,000 City residents.



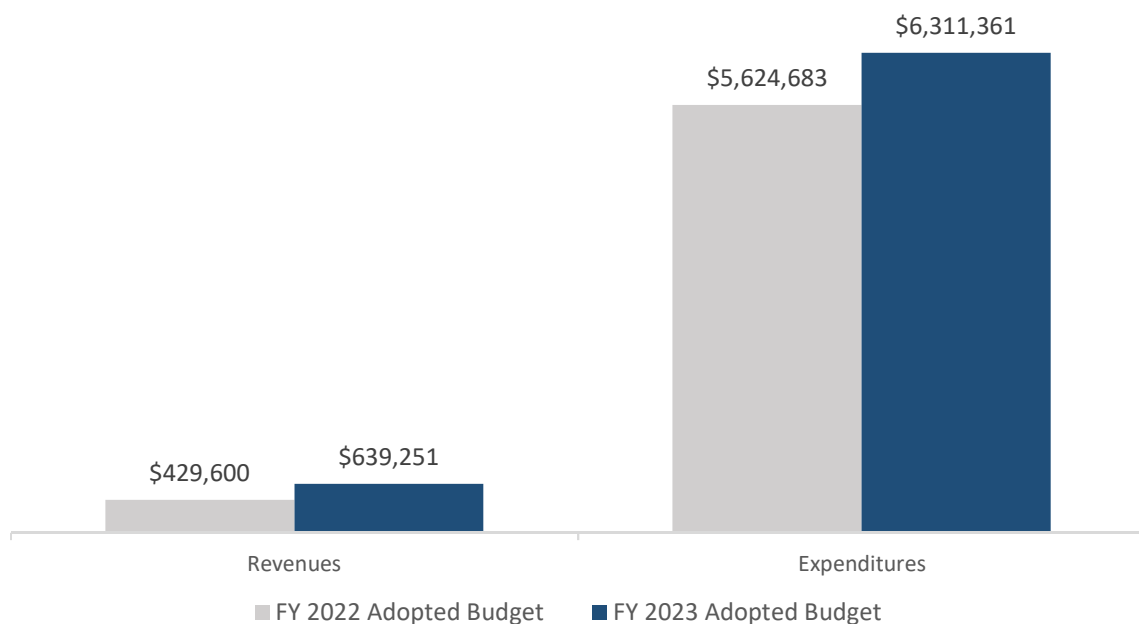
Kayaks at Rankin Lake Park

# Parks & Recreation



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$488,234	\$429,600	\$608,600	\$558,800	30.07%
Non-recurring Grants	\$9,737	\$0	\$1,495	\$0	0.00%
Other Revenues	\$16,794	\$0	\$0	\$80,451	100.00%
<b>Total Revenues</b>	<b>\$514,765</b>	<b>\$429,600</b>	<b>\$610,095</b>	<b>\$639,251</b>	<b>48.80%</b>
Personnel Costs	\$3,447,682	\$3,893,102	\$4,083,592	\$4,038,050	3.72%
Contracted Services	\$221,691	\$503,939	\$480,110	\$492,312	-2.31%
Debt Service	\$155,949	\$150,335	\$150,335	\$0	-100.00%
Equipment Lease & Utilities	\$394,393	\$473,794	\$469,489	\$524,037	10.60%
Equipment/Capital Outlay	\$36,331	\$7,000	\$126,276	\$43,000	514.29%
Maintenance	\$386,764	\$478,200	\$555,554	\$461,700	-3.45%
Operational Support	\$373,564	\$519,176	\$602,732	\$615,875	18.63%
Purchases for Resale	\$51,507	\$87,800	\$100,203	\$105,100	19.70%
Travel/Training	\$9,167	\$22,904	\$22,363	\$36,600	59.80%
Reimbursement of Services	(\$438,789)	(\$511,567)	(\$511,567)	(\$5,313)	-98.96%
<b>Total Expenditures</b>	<b>\$4,638,259</b>	<b>\$5,624,683</b>	<b>\$6,079,087</b>	<b>\$6,311,361</b>	<b>12.21%</b>





## Mission Statement

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

## Department Summary

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

## Departmental Divisions and Responsibilities

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

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

## **FY 2022 Major Accomplishments**

- Completed second phase of The Farm outdoor exhibit improvements
- Created new programs to accommodate audience changes after COVID reopening
- Finalized the City of Gastonia – Schiele Museum Public/Private Partnership Agreement
- Improvements to Outdoor exhibits and Nature Trail
- Effective efforts to recoup attendance and revenue losses due to COVID

## **FY 2023 Budget Highlights**

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

## **Goals**

- Explore funding campaign for new permanent Earth Science gallery
- Provide exciting educational experiences for a diverse audience of students and families
- Develop new exhibits and programs to increase the attendance and bring more visitors to Gastonia
- Expand the effective use of technology to enhance the visitor experience
- Expand marketing efforts to reach new and diverse audience segments

## **Objectives**

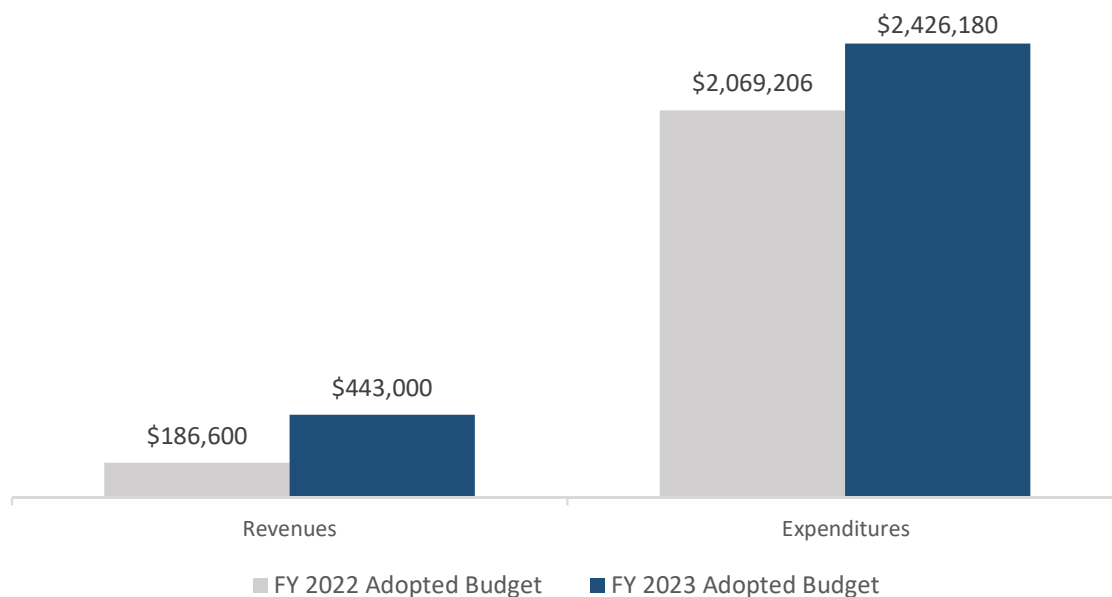
- Develop new community and regional partnerships, sponsorships and grant opportunities
- Expand marketing and promotion of the museum in the southeast region
- Fabricate and open a new natural history exhibit
- Install a new special themed temporary exhibit

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## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$279,040	\$186,600	\$501,600	\$443,000	137.41%
<b>Total Revenues</b>	<b>\$279,040</b>	<b>\$186,600</b>	<b>\$501,600</b>	<b>\$443,000</b>	<b>137.41%</b>

Personnel Costs	\$1,265,943	\$1,626,050	\$1,685,417	\$1,780,873	9.52%
Contracted Services	\$24,976	\$36,813	\$41,157	\$31,830	-13.54%
Debt Service	\$54,522	\$53,183	\$53,183	\$37,724	-29.07%
Equipment Lease & Utilities	\$99,202	\$85,850	\$83,693	\$108,282	26.13%
Equipment/Capital Outlay	\$0	\$0	\$0	\$4,000	100.00%
Maintenance	\$47,187	\$48,050	\$66,153	\$48,050	0.00%
Operational Support	\$298,894	\$219,110	\$538,784	\$415,271	89.53%
Travel/Training	\$0	\$150	\$176	\$150	0.00%
<b>Total Expenditures</b>	<b>\$1,790,724</b>	<b>\$2,069,206</b>	<b>\$2,468,563</b>	<b>\$2,426,180</b>	<b>17.25%</b>



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## **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

## **FY 2022 Major Accomplishments**

- Installed 20 wayfinding signs
- Implemented an asset management plan for power tools
- Continued to implement the replacement of the City's traffic signal and closed circuit television (CCTV) systems
- Obtained the Second Year Silver Certificate of Safety Achievement from the Department of Labor
- Performed preliminary Americans with Disabilities (ADA) compliance assessments at five City facilities (Municipal Operations Center, Adult Recreation Center, Rankin Lake Clubhouse, Phillips Center and Bradley Center)
- Constructed two new imprinted glass style bus shelters
- Replaced fuel pumps at the Police Department
- Performed an assessment for Fleet Services, Solid Waste and Car Wash facilities, including the Main Fuel Island, to develop a master plan
- Upgraded the second floor of the Garland Business Center with high efficiency LED lighting

## **FY 2023 Budget Highlights**

- Continue ADA compliance assessments for City facilities
- Install a (diesel exhaust fluid) DEF dispensing station at Fleet Services facility

## **Goals**

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

## **Objectives**

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

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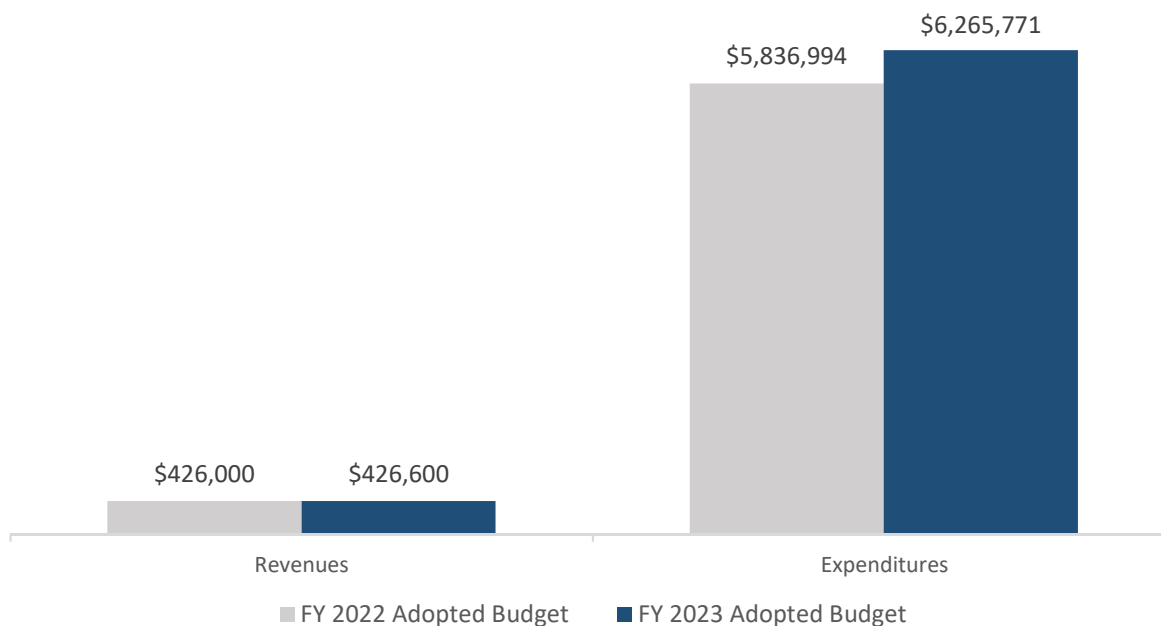
# Public Works



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$134,540	\$139,500	\$139,500	\$140,100	0.43%
Other Revenues	\$18,063,487	\$11,500	\$11,500	\$11,500	0.00%
State Transfers	\$194,016	\$275,000	\$275,000	\$275,000	0.00%
<b>Total Revenues</b>	<b>\$18,392,043</b>	<b>\$426,000</b>	<b>\$426,000</b>	<b>\$426,600</b>	<b>0.14%</b>

Personnel Costs	\$3,096,852	\$3,127,563	\$3,324,423	\$3,578,167	14.41%
Contracted Services	\$111,755	\$152,123	\$153,124	\$137,818	-9.40%
Debt Service	\$20,347,425	\$2,330,891	\$2,390,891	\$2,320,953	-0.43%
Equipment Lease & Utilities	\$165,222	\$121,145	\$121,350	\$146,275	20.74%
Equipment/Capital Outlay	\$33,561	\$90,300	\$132,915	\$76,000	-15.84%
Maintenance	\$629,935	\$719,692	\$972,114	\$499,400	-30.61%
Operational Support	\$55,596	\$219,053	\$236,155	\$309,726	41.39%
Travel/Training	\$2,003	\$13,300	\$13,073	\$15,250	14.66%
Reimbursement of Services	(\$1,172,260)	(\$937,073)	(\$937,073)	(\$817,818)	-12.73%
<b>Total Expenditures</b>	<b>\$23,270,089</b>	<b>\$5,836,994</b>	<b>\$6,406,972</b>	<b>\$6,265,771</b>	<b>7.35%</b>



# American Rescue Plan Act



The American Rescue Plan Act (ARPA) Fund is used to account for the City's portion of federal funding related to the Covid-19 pandemic. In March 2021, the United States government passed a \$1.88 trillion American Rescue Plan (ARP), providing relief for previous and future expenditures related to the 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 and broadband.

The City of Gastonia has identified a large variety of projects eligible to utilize ARPA funds. The City will reimburse itself for Covid-19-related healthcare expenses for employees and dependents incurred during the pandemic. Additionally, this includes the cost of Covid-19 testing, hospitalizations, treatments, EFMLA/ESICK, and the administration cost of vaccinations. ARPA funds were used for a vaccine incentive program to provide monetary encouragement to city employees in receiving vaccinations against Covid-19.

Several significant projects at city-owned recreation centers will be funded through ARPA in the promotion of healthy and safe neighborhoods. Playground equipment at Bradley Center, Erwin Center, Philips Center, and T. Jeffers Center will be receiving upgrades or complete replacements. The pool and pool house at Erwin Center will be renovated as well.

A couple other city-wide objectives funded through ARPA consist of the strengthening of the City's cybersecurity to prevent malicious activities against vital utilities such as power and water and a three-year commitment to marketing and tourism for the city.

The US Treasury has allowed for up to \$10 million to be classified as Revenue Replacement, which the city has elected to do. These funds can be used to offset lost revenues that may have been incurred during 2020 and 2021 due to the Covid-19 pandemic. Additionally, these funds can be used within the city's budget to fund normal city provisions. The City was able to upgrade body cameras worn by law enforcement with the latest technology, increase cloud storage capabilities, and tasers. The City intends to also fund road resurfacing throughout the City, prioritizing roads in the worst condition and in qualified census tracks and plans on upgrading the public works facility for solid waste and fleet services with a phased approach.

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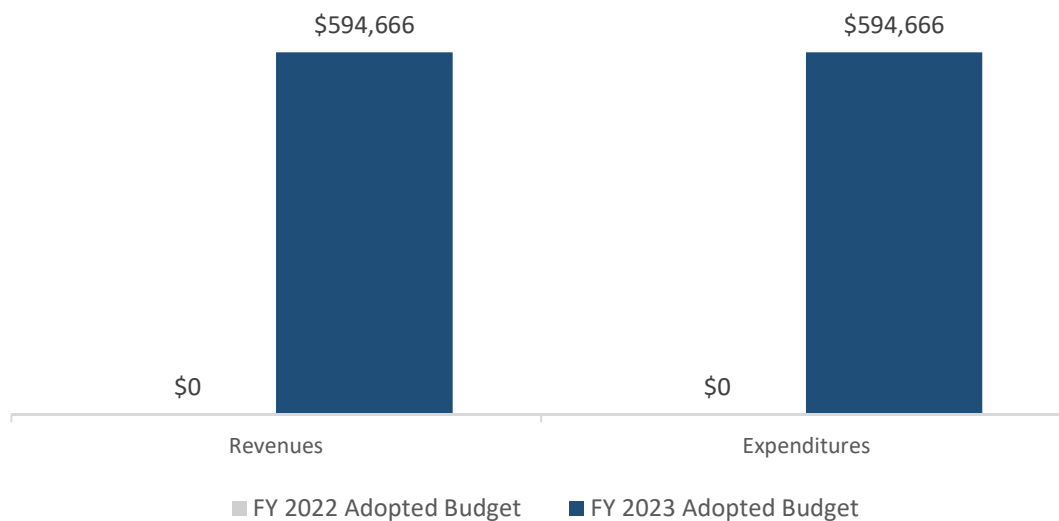
# American Rescue Plan Act



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$1,583	\$0	\$0	\$0	0.00%
Non-recurring Grants	\$0	\$0	\$16,373,346	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$0	\$594,666	100.00%
<b>Total Revenues</b>	<b>\$1,583</b>	<b>\$0</b>	<b>\$16,373,346</b>	<b>\$594,666</b>	<b>100.00%</b>

Personnel Costs	\$0	\$0	\$69,562	\$91,721	100.00%
Contracted Services	\$0	\$0	\$1,057,859	\$0	0.00%
Equipment/Capital Outlay	\$0	\$0	\$3,908,256	\$0	0.00%
Maintenance	\$0	\$0	\$1,500,000	\$0	0.00%
Operational Support	\$0	\$0	\$9,520,563	\$2,945	100.00%
Travel/Training	\$0	\$0	\$1,000	\$0	0.00%
Transfers Out	\$0	\$0	\$316,106	\$500,000	100.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,373,346</b>	<b>\$594,666</b>	<b>100.00%</b>



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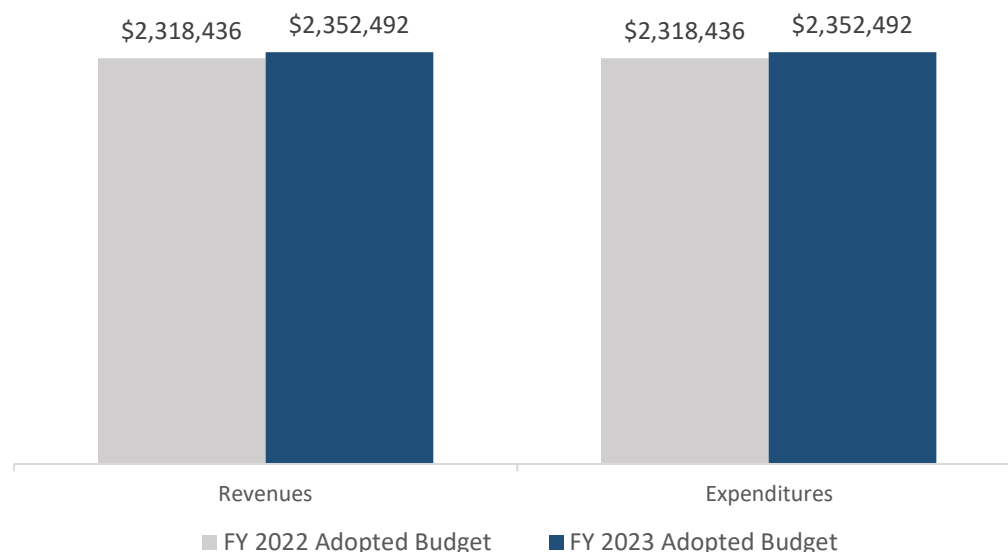
# FUSE Facility Operations



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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$35,808	\$85,808	\$85,808	\$85,808	0.00%
Other Revenues	\$0	\$40,000	\$40,000	\$140,000	250.00%
Utilities & Leases	\$0	\$0	\$10,000	\$0	0.00%
Transfers In	\$20,000	\$2,192,628	\$4,418,287	\$2,126,684	-3.01%
<b>Total Revenues</b>	<b>\$55,808</b>	<b>\$2,318,436</b>	<b>\$4,554,095</b>	<b>\$2,352,492</b>	<b>1.47%</b>
Personnel Costs	\$12,062	\$30,000	\$41,818	\$70,000	133.33%
Contracted Services	\$0	\$14,200	\$14,200	\$4,000	-71.83%
Debt Service	\$0	\$2,034,523	\$4,226,816	\$2,003,684	-1.52%
Equipment Lease & Utilities	\$0	\$153,905	\$178,552	\$177,000	15.01%
Equipment/Capital Outlay	\$0	\$85,808	\$85,808	\$85,808	0.00%
Maintenance	\$0	\$0	\$6,000	\$10,000	100.00%
Operational Support	\$0	\$0	\$901	\$2,000	100.00%
<b>Total Expenditures</b>	<b>\$12,062</b>	<b>\$2,318,436</b>	<b>\$4,554,095</b>	<b>\$2,352,492</b>	<b>1.47%</b>



# Gastonia Conference Center

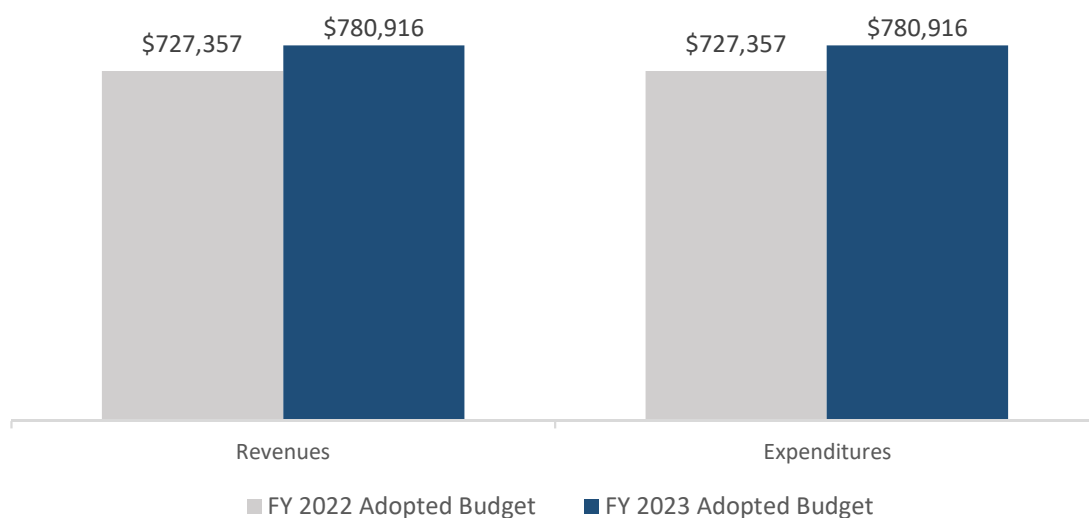


The Gastonia Conference Center is a 32,000 square-foot technologically advanced and sustainably built conference center that is designed to generate business and support the local Gastonia community. The Conference Center accommodates over 450 meeting attendees and 300 for a seated banquet function and 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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$83	\$0	\$0	\$0	0.00%
Other Revenues	\$1,738	\$684,575	\$684,575	\$740,916	8.23%
Appropriated Fund Balance	\$0	\$2,782	\$847,872	\$0	-100.00%
Transfers In	\$1,040,000	\$40,000	\$40,000	\$40,000	0.00%
<b>Total Revenues</b>	<b>\$1,041,821</b>	<b>\$727,357</b>	<b>\$1,572,447</b>	<b>\$780,916</b>	<b>7.36%</b>

Contracted Services	\$990	\$0	\$2,530	\$0	0.00%
Debt Service	\$601,562	\$589,080	\$588,080	\$632,916	7.44%
Maintenance	\$2,431	\$10,000	\$12,000	\$10,000	0.00%
Operational Support	\$376,441	\$128,277	\$669,837	\$138,000	7.58%
Transfers Out	\$0	\$0	\$300,000	\$0	0.00%
<b>Total Expenditures</b>	<b>\$981,424</b>	<b>\$727,357</b>	<b>\$1,572,447</b>	<b>\$780,916</b>	<b>7.36%</b>



# Solid Waste Disposal Tax

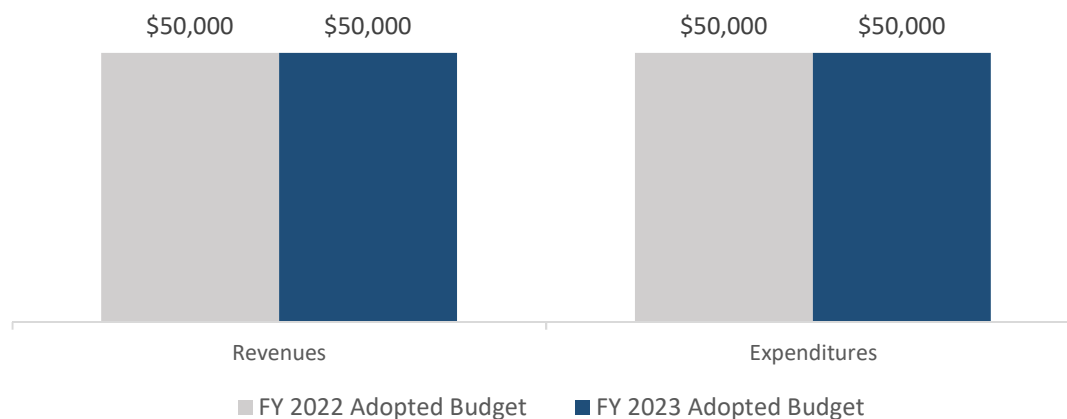


A Solid Waste Disposal Tax is imposed on the disposal of municipal solid waste and construction and demolition debris in a landfill permitted under Article 9 of Chapter 130A and on the transfer of such waste and debris to a transfer station permitted under the same Article for disposal outside the State 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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$89	\$0	\$0	\$0	0.00%
Other Revenues	\$57,094	\$50,000	\$50,000	\$50,000	0.00%
Appropriated Fund Balance	\$0	\$0	\$131,768	\$0	0.00%
<b>Total Revenues</b>	<b>\$57,183</b>	<b>\$50,000</b>	<b>\$181,768</b>	<b>\$50,000</b>	<b>0.00%</b>

Operational Support	\$0	\$50,000	\$181,768	\$50,000	0.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$181,768</b>	<b>\$50,000</b>	<b>0.00%</b>



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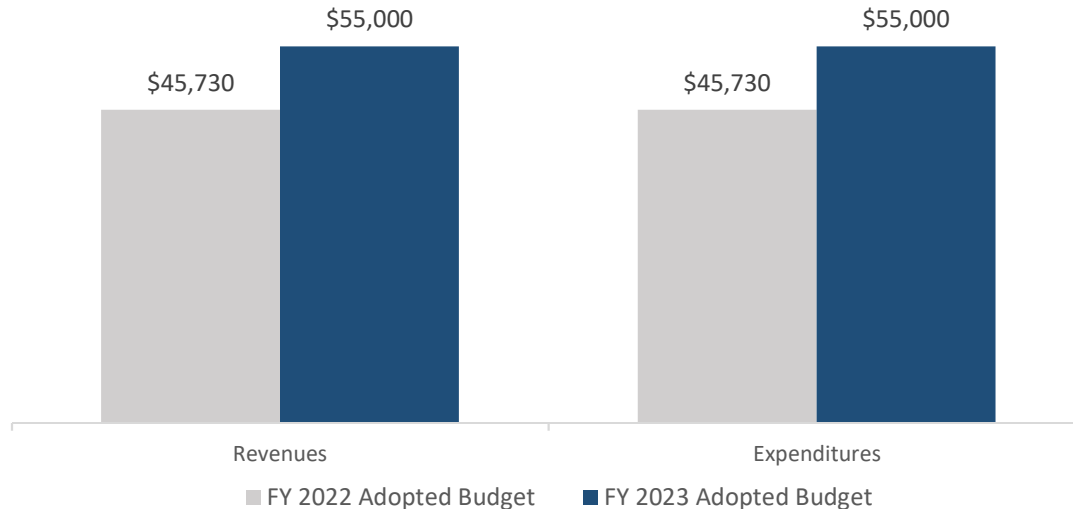
# Technology Support



The Technology Support Fund is used to account for the technology fee that is charged based upon building and zoning permits. The 5% fee is used to enhance technology for Building Services.

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$91,412	\$45,680	\$45,680	\$55,000	20.40%
Investment Earnings	\$41	\$50	\$50	\$0	-100.00%
Other Revenues	\$249	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$13,612	\$0	0.00%
<b>Total Revenues</b>	<b>\$91,702</b>	<b>\$45,730</b>	<b>\$59,342</b>	<b>\$55,000</b>	<b>20.27%</b>
Contracted Services	\$74,724	\$38,108	\$35,408	\$43,945	15.32%
Operational Support	\$5,070	\$5,122	\$21,434	\$8,555	67.02%
Travel/Training	\$0	\$2,500	\$2,500	\$2,500	0.00%
<b>Total Expenditures</b>	<b>\$79,794</b>	<b>\$45,730</b>	<b>\$59,342</b>	<b>\$55,000</b>	<b>20.27%</b>



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# Building Services



The Building Services Fund is used to account for the receipt of Building Permit fees. Any construction, repair or alterations of a structure requires the individual or company to obtain a permit before work should be started. North Carolina General Statutes require that fees collected by the City must be used for the support and activities of building inspections. Prior to FY 2021, these revenues and expenditures were part of the General Fund.

## 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 NC Building Code.

## Division Summary

Building Services is responsible for providing building inspections.

## Divisions and Responsibilities

- Provide building inspections services

## FY 2022 Major Accomplishments

- Purchased three new sport utility vehicles (SUVs)

## FY 2023 Budget Highlights

- Increase to building permits and credit card fees

## Goals

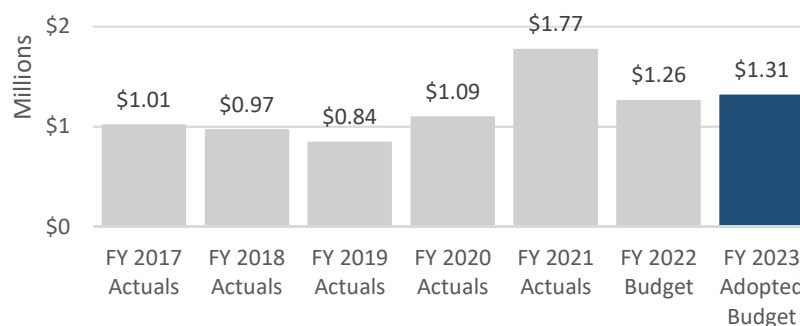
- Finalize all aspects (financial, transfer of vehicle titles, etc.) of Gaston County becoming the provider of services

## Objectives

- Transition service and employees to Gaston County

## MAJOR SOURCES OF REVENUES

**Building Permits = \$1,312,927**

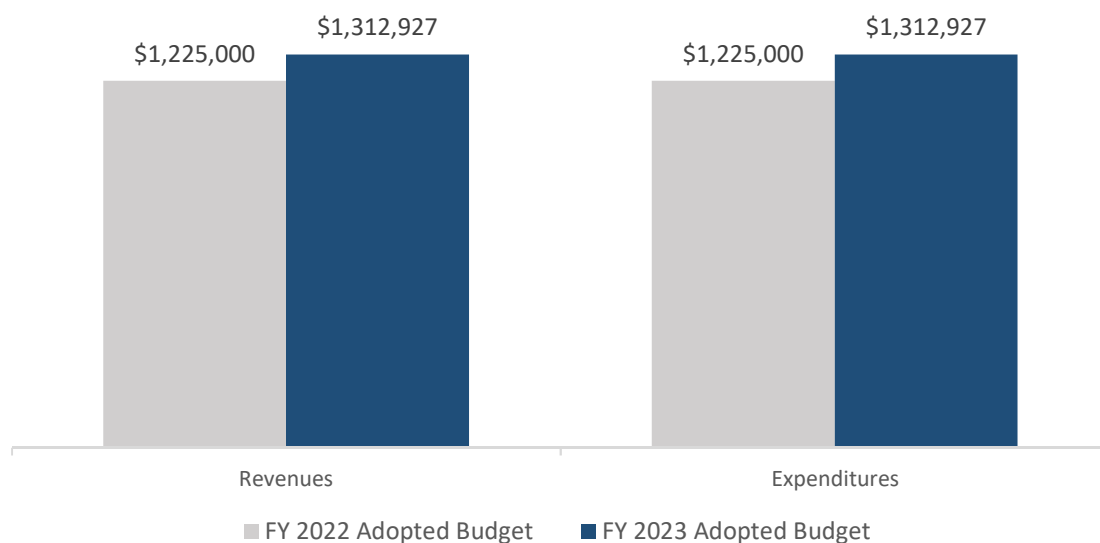


# Building Services



## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$1,767,862	\$1,225,000	\$1,255,300	\$1,312,927	7.18%
Investment Earnings	\$162	\$0	\$0	\$0	0.00%
Other Revenues	\$10,452	\$0	\$0	\$0	0.00%
Utilities & Leases	\$0	\$0	\$5,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$174,341	\$0	0.00%
Transfers In	\$0	\$0	\$368,104	\$0	0.00%
<b>Total Revenues</b>	<b>\$1,778,476</b>	<b>\$1,225,000</b>	<b>\$1,802,745</b>	<b>\$1,312,927</b>	<b>7.18%</b>
Personnel Costs	\$747,464	\$996,309	\$1,005,909	\$1,089,568	9.36%
Debt Service	\$0	\$0	\$1,480	\$0	0.00%
Equipment Lease & Utilities	\$11,956	\$17,870	\$21,390	\$29,571	65.48%
Equipment/Capital Outlay	\$0	\$0	\$85,600	\$0	0.00%
Maintenance	\$4,266	\$5,000	\$7,500	\$5,000	0.00%
Operational Support	\$134,501	\$201,821	\$447,610	\$183,788	-8.94%
Travel/Training	\$4,266	\$4,000	\$6,835	\$5,000	25.00%
Reimbursement of Services	\$0	\$0	\$226,421	\$0	0.00%
<b>Total Expenditures</b>	<b>\$902,453</b>	<b>\$1,225,000</b>	<b>\$1,802,745</b>	<b>\$1,312,927</b>	<b>7.18%</b>



# 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

## FY 2022 Major Accomplishments

- Continued annual resurfacing program

## FY 2023 Budget Highlights

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

# Powell Bill



## Goals

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

## Objectives

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

## Performance Summary

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# miles of streets City is responsible for maintaining*	Output	451.70	454	460
Average length of time taken to repair routine pavement failures, such as potholes, etc.	Output	1 day	1 day	1 day
Annual tons of material put into place per mile maintained	Efficiency	11.96	19.22	15.0
Average annual cost per ton put into place by contractors for repaving	Efficiency	\$288.17	\$160.33	\$200.00
Average annual cost per mile repaved during the year for repaving	Efficiency	\$149,556.00	\$243,309.53	\$300,000.00
Rating on most recent pavement condition assessment, e.g. ITRE	Outcome	70.0	70.0	70.0
% of asphalt failures presenting road hazards that are abated within 24 hours of being identified	Outcome	100%	100%	100%

\*includes 100 miles of State roads

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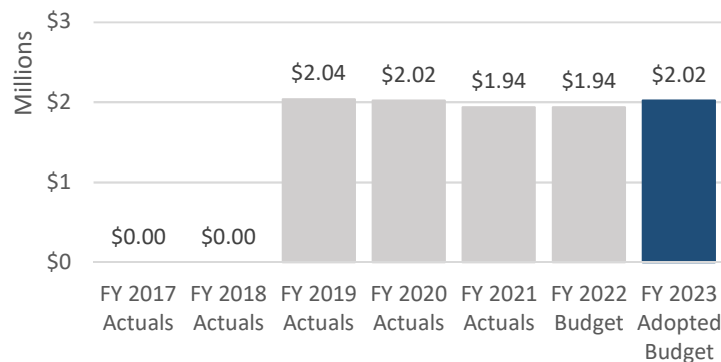


# Powell Bill

## MAJOR SOURCES OF REVENUES

### Powell Bill funding = \$2,023,631

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

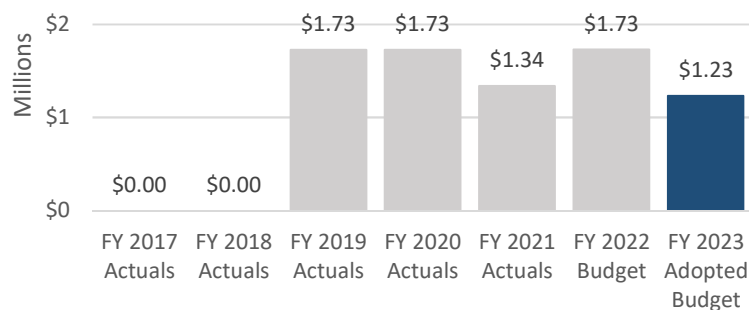


### Transfer from General Fund = \$1,231,348

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

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

The FY 2023 total transfer from General Fund is decreasing \$500,000 from prior year due to a three-year resurfacing project in the amount of \$1.5 million that the City is financing with American Rescue Plan Act (ARPA) funds.



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

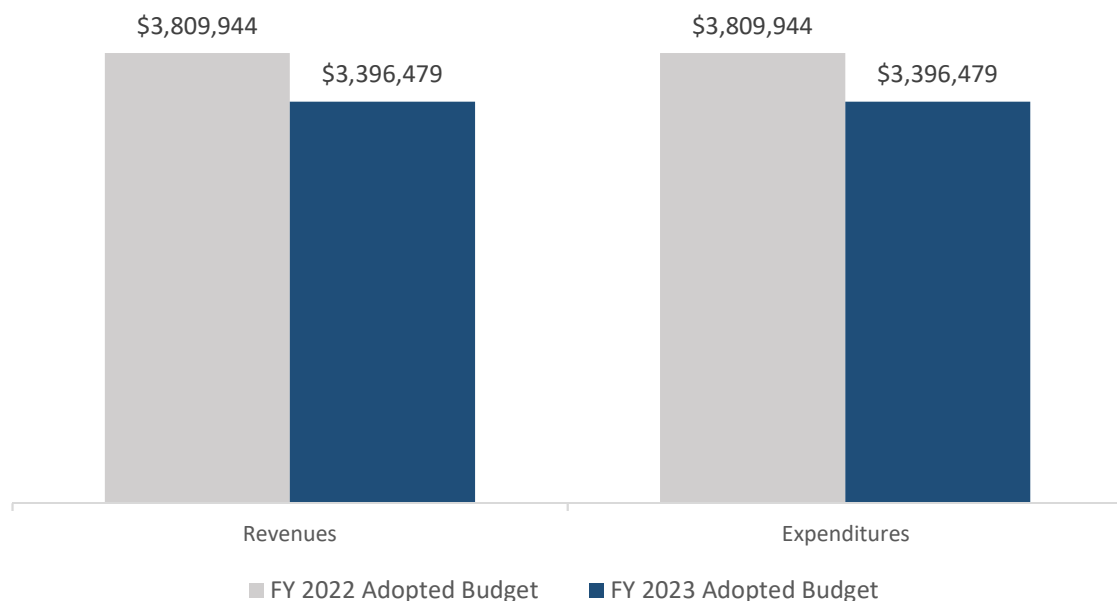
# Powell Bill



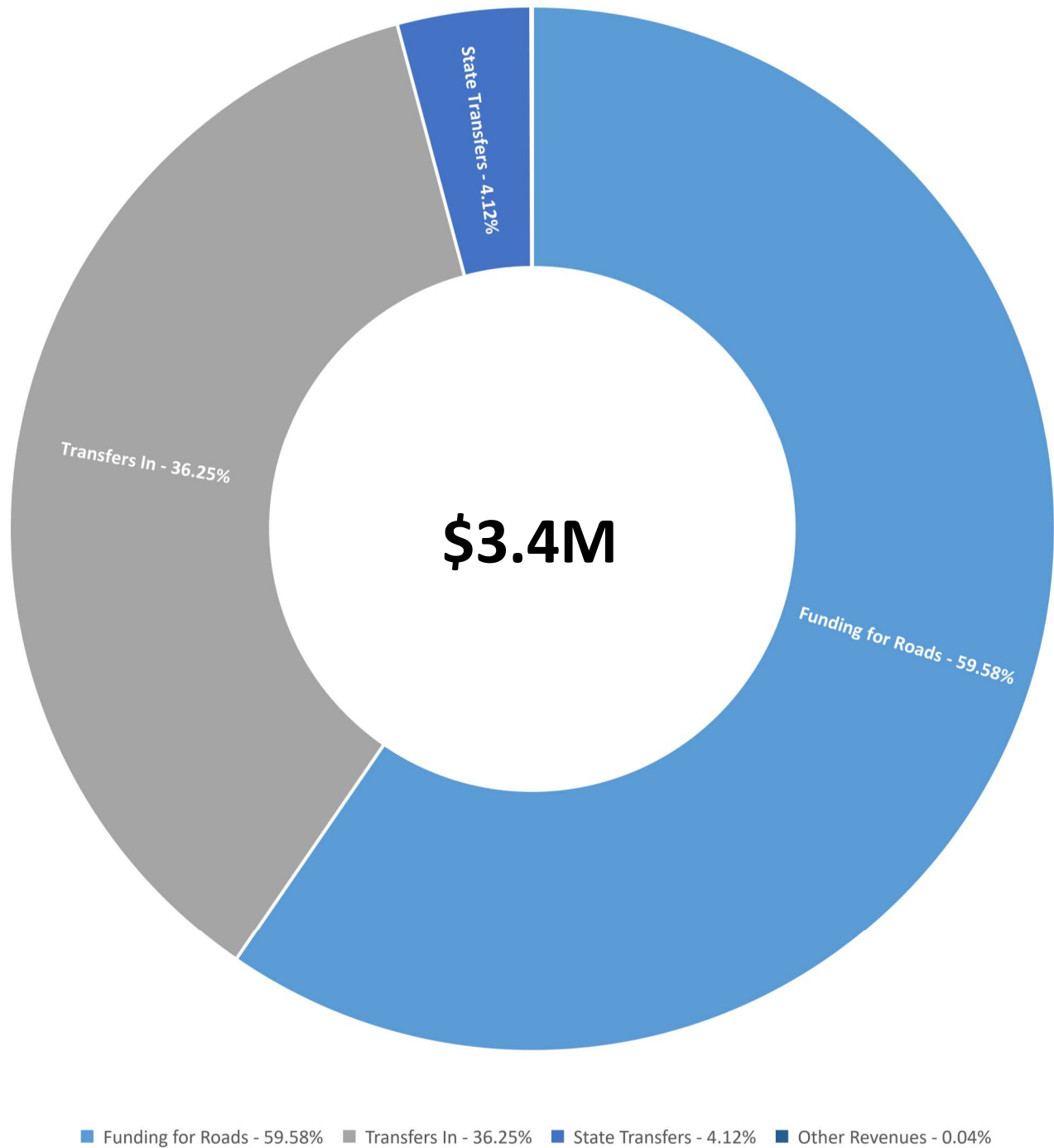
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Funding for Roads	\$1,936,096	\$1,936,096	\$1,936,096	\$2,023,631	4.52%
Investment Earnings	\$697	\$1,000	\$1,000	\$0	-100.00%
Other Revenues	\$3,770	\$1,500	\$1,500	\$1,500	0.00%
State Transfers	\$116,205	\$140,000	\$140,000	\$140,000	0.00%
Appropriated Fund Balance	\$0	\$0	\$584,979	\$0	0.00%
Transfers In	\$1,338,272	\$1,731,348	\$1,731,573	\$1,231,348	-28.88%
<b>Total Revenues</b>	<b>\$3,395,040</b>	<b>\$3,809,944</b>	<b>\$4,395,148</b>	<b>\$3,396,479</b>	<b>-10.85%</b>

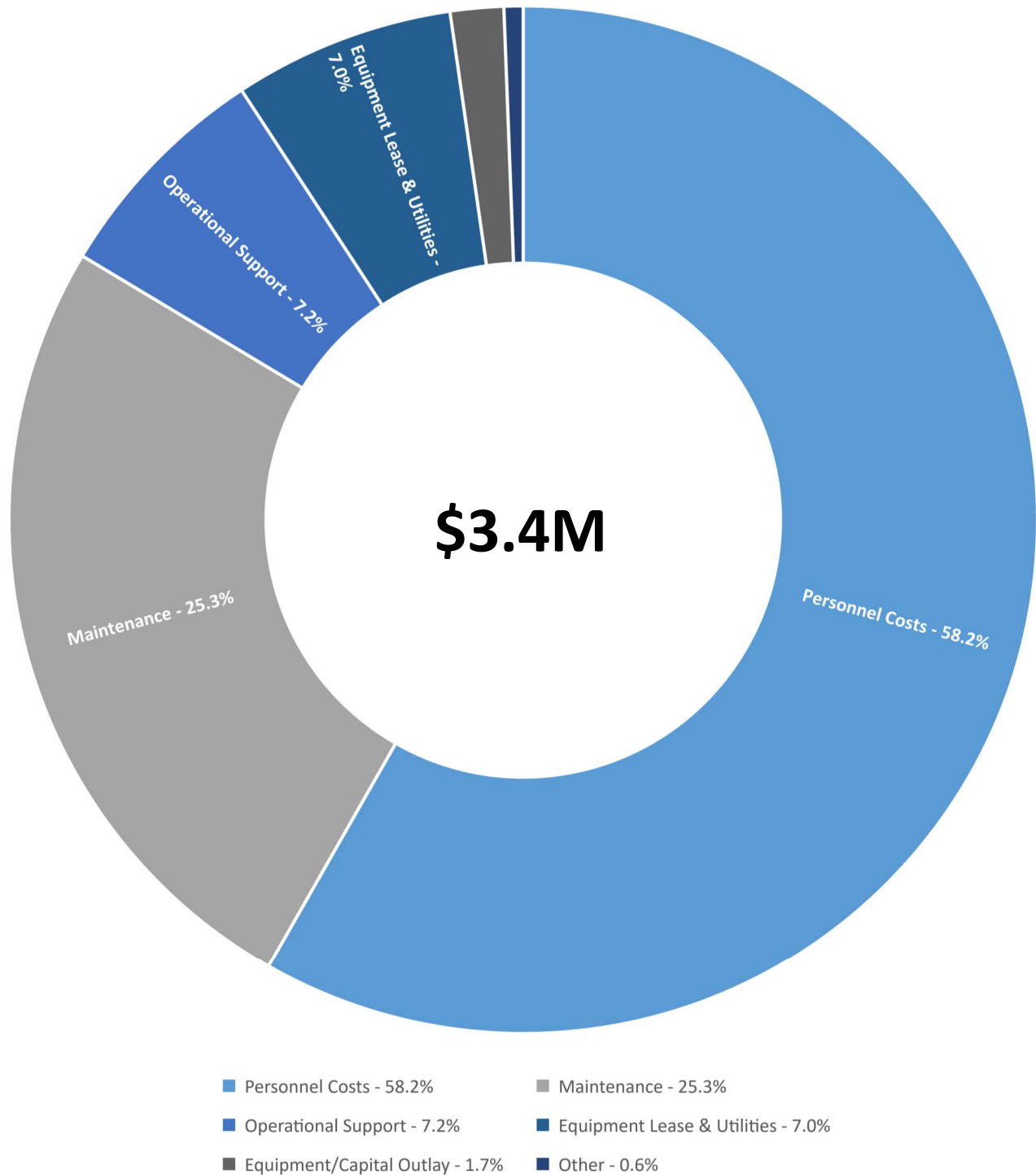
Personnel Costs	\$1,556,847	\$1,747,717	\$1,765,217	\$1,978,513	13.21%
Contracted Services	\$0	\$6,000	\$6,120	\$6,500	8.33%
Equipment Lease & Utilities	\$246,895	\$317,996	\$313,996	\$236,102	-25.75%
Equipment/Capital Outlay	\$0	\$31,000	\$59,659	\$57,000	83.87%
Maintenance	\$1,572,693	\$1,651,655	\$2,138,325	\$860,765	-47.88%
Operational Support	\$183,373	\$255,512	\$311,767	\$243,599	-4.66%
Travel/Training	\$0	\$6,000	\$6,000	\$14,000	133.33%
Reimbursement of Services	(\$182,225)	(\$205,936)	(\$205,936)	\$0	-100.00%
<b>Total Expenditures</b>	<b>\$3,377,583</b>	<b>\$3,809,944</b>	<b>\$4,395,148</b>	<b>\$3,396,479</b>	<b>-10.85%</b>



## REVENUES



## EXPENDITURES



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

# Enterprise Funds

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

## **Water & Sewer Stimulus Grant (312)**

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

## **Water & Sewer Fund (330)**

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

## **Electric Fund (331)**

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

## **Transit System Fund (332)**

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

## **Solid Waste Fund (335)**

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

## **Stormwater Utility Fund (336)**

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

## **Power Agency Settlement Fund (337)**

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

## **Electric Rate Stabilization Fund (338)**

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

## **Water & Sewer Capital Expansion/Development (342)**

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

# Enterprise Funds

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

## **Water & Sewer Renewal & Replacement (351)**

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

## **Electric Renewal & Replacement (352)**

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

*The following pages include narratives on those funds adopting a FY 2023 budget only, rather than all Enterprise Funds of the City.*

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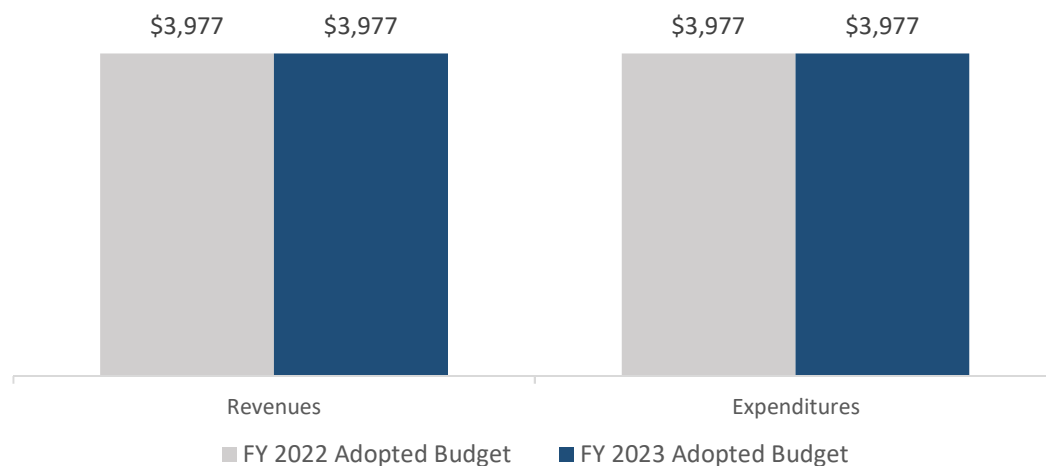
# Water & Sewer Stimulus Grant



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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$4	\$0	\$0	\$0	0.00%
Transfers In	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
<b>Total Revenues</b>	<b>\$3,981</b>	<b>\$3,977</b>	<b>\$3,977</b>	<b>\$3,977</b>	<b>0.00%</b>
Debt Service	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
<b>Total Expenditures</b>	<b>\$3,977</b>	<b>\$3,977</b>	<b>\$3,977</b>	<b>\$3,977</b>	<b>0.00%</b>



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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, Randle 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 low-pressure submerged membrane filters as the primary method of turning lake water into drinking water.

Water treated annually:	5.1 billion gallons
Water treated daily:	14.1 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
Population 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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## **FY 2022 Major Accomplishments**

- Continue the construction of the Southeast sewer system to serve new growth; continue work to obtain easements and necessary regulatory approval for installation of the remaining sewer in the Southeast expansion area
- Completed construction and start-up of the Bessemer City Water Interconnection and pump station
- Designed, secured funding, executed necessary interlocal agreements and began construction of the Dallas Sewer Interconnection
- Supervisory control and data acquisition (SCADA) Telemetry Study and received funding for the project
- Completed installation of barscreen at the Crowders Creek Wastewater Treatment Plant
- Installed three of four redundant secondary substations at the Long Creek Wastewater Treatment Plant
- Created an engineering model of the Crowders Creek biological nutrient removal process to forecast permit compliance and allow time to plan and execute necessary projects to ensure the plant can treat up to the six MGD permitted capacity
- Finalized the America's Water Infrastructure Act (AWIA) risk and resilience assessment
- Initiated phased implementation of the Municipal Operations Center Mater Plan
- Completed phase clearing of the Cramer Mountain sewer right-of-ways
- Final phase of the water & sewer asset management plan

## **FY 2023 Budget Highlights**

- Implement 5% rate increase
- Complete new membrane filtration and other new technologies and processes at the Water Treatment Plant
- Continue 15-year replacement cycle for water meters
- Firestone Basin Study evaluating alternative sewer basin solutions and recommendations
- Cramerton water meter conversion project
- Cramerton pressure relief valve (PRV) improvement project
- Major equipment replacements, upgrades and rebuilds at the mountain Island Raw Water Pump Station, Rankin Lake Raw Water Pump Station, and at the Water Treatment Plant
- Key plant equipment replacements at the three wastewater treatment plants to address aging infrastructure
- Duhart Pump Station bar screen replacement
- Complete evaluation and Crowders Creek basin flow shift study

## **Goals**

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications as well as administrative tasks for the department

- Promote regional water and sewer service by continuing existing partnerships and forming new partnerships through interconnections
- Serve growth areas with water and sewer service as part of the regional system
- Advance condition and knowledge of water distribution and sanitary sewer collection systems
- Reduce overall sanitary sewer collection system inflow and infiltration
- Complete necessary capital projects to ensure the operability of the water and sewer SCADA control system
- Improve the overall conservation of water
- Ensure Two Rivers Utilities (TRU) drinking water meets all current and proposed State and Federal regulations
- Undertake capital improvement projects as needed to ensure financial and operational sustainability of the utility

## Objectives

- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers
- Provide regular training opportunities to develop knowledge, consistency, and accuracy among staff
- Maintain job safety training, first aid training, and create software training programs for Public Utilities' employees
- Upgrade the Beaty Road sewer pump station
- Complete construction of a supplemental sewer interconnection to serve the Town of Dallas
- Conduct a water & sewer merger study with the Town of McAdenville.
- Finalize agreement and accept ownership of the Pharr collection system
- Secure nutrient allocations from wastewater plants decommissioned through regional interconnections in the Eagle Road Wastewater Treatment Plant's reserve allocation to accommodate future flow expansion
- Continue valve inspection program with a goal to exercise, inspect, and GPS at least 10% of distribution valves a year
- Continue TRU leak detection program and sewer acoustic inspection program to evaluate 10% of the distribution and collection system this year
- Complete SCADA projects to ensure the reliability of the Crowders Creek WWTP control system
- Reduce inflow & infiltration in the Firestone Wastewater Collection Basin, including administration of the Clear Water Disconnection Program
- Carry on implementation of the Municipal Operations Center Master Plan, including updates to existing parking, ready rooms, office space and also construction of a new electric facility

## Performance Summary

### Water Treatment

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
Average daily treatment per each water customer (gallons)	Output	398.51	418.52	407.37
Average annual operating cost per thousand gallons of water treated	Efficiency	\$1.1137	\$1.13	\$1.21
Annual operating costs per water customer	Efficiency	\$162.00	\$171.89	\$179.88
Annual operating cost per customer by population served	Efficiency	\$59.78	\$65.90	\$66.82
Water complaints responded to within 24 hours	Effectiveness	45%	48%	75%

### Wastewater Treatment

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
Average daily treatment per each sewer customer (gallons)	Output	389	326	318
Average annual operating cost per thousand gallons of sewer treated	Efficiency	\$1.93	\$2.52	\$2.75
Annual operating costs per sewer customer	Efficiency	\$274.18	\$300.19	\$319.25
Annual operating cost per customer by population served	Efficiency	\$92.41	\$105.81	\$115.18
Number of validated complaints per customers regarding odors	Effectiveness	0.08	0.04	0.04
# of sewer overflows	Effectiveness	11	7	7

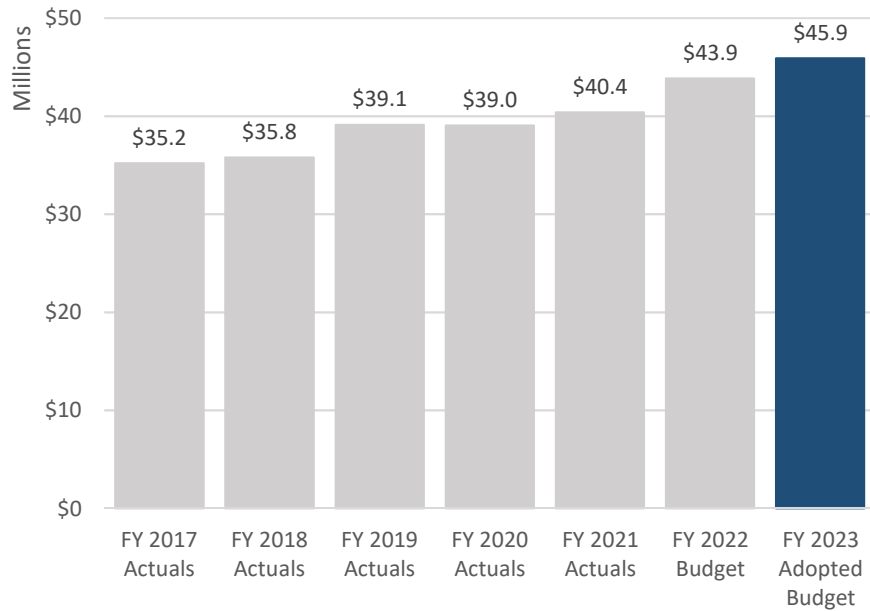
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# Water & Sewer

## MAJOR SOURCES OF REVENUES

**Water & Sewer Sales = \$45,907,852**

Approximately 97% of Water & Sewer revenues comes from sales. The FY 2023 budget includes a 5% increase in [Water & Sewer rates](#).



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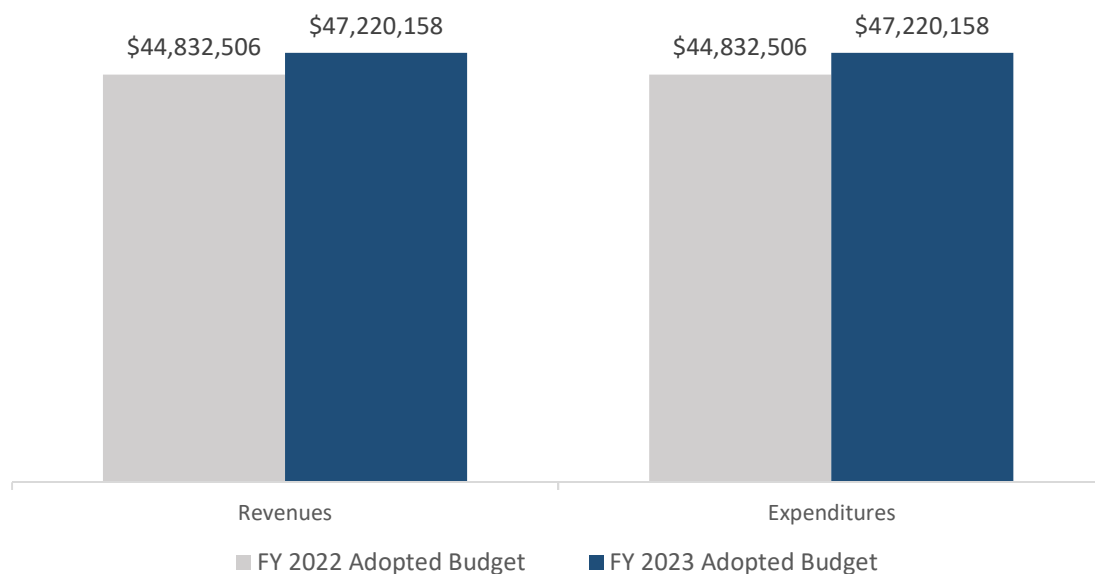
# Water & Sewer



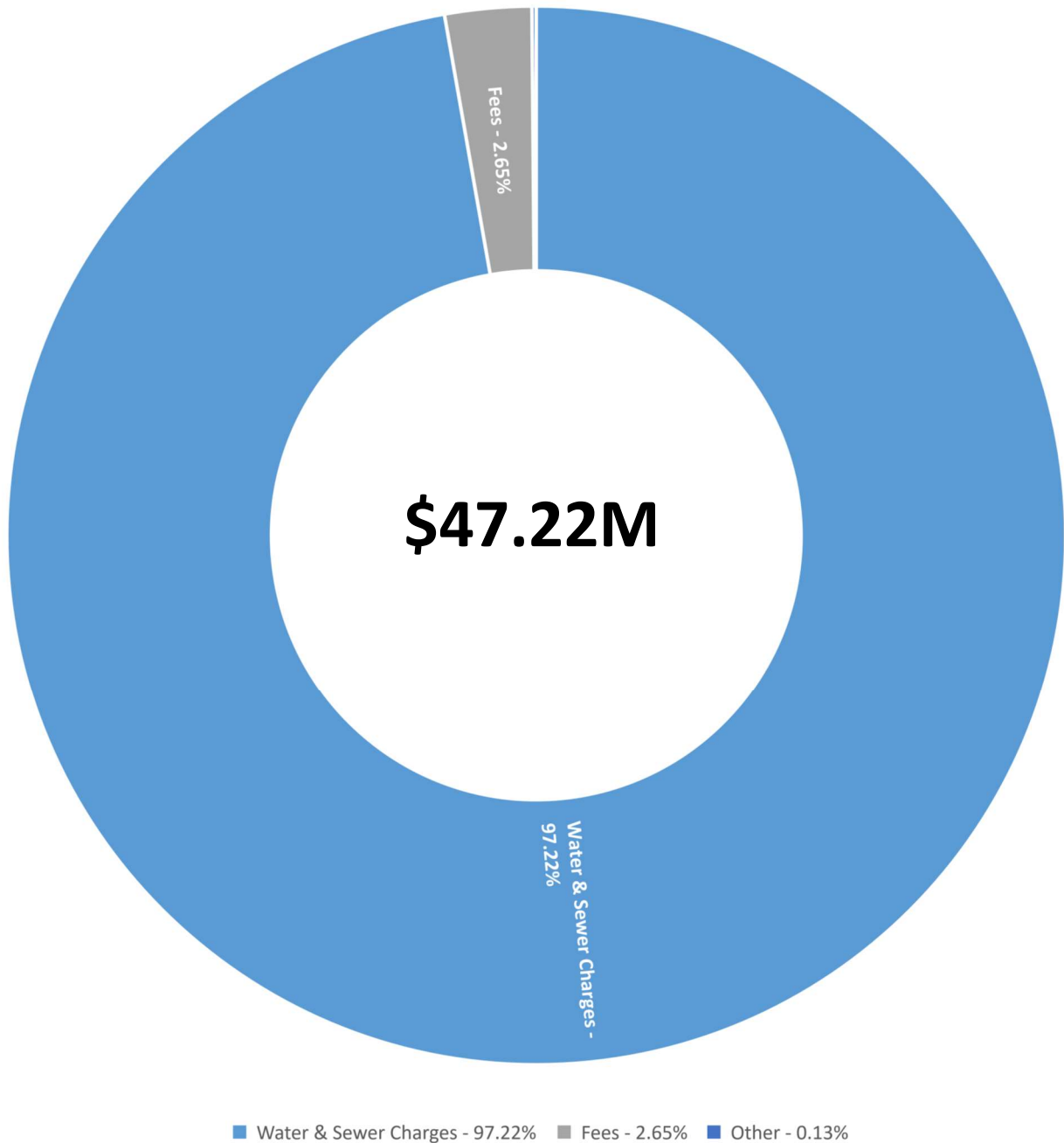
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Assessments	\$2,086	\$1,129	\$1,129	\$1,129	0.00%
Fees	\$1,414,744	\$895,177	\$895,177	\$1,250,177	39.66%
Investment Earnings	\$4,803	\$5,500	\$5,500	\$1,500	-72.73%
Other Revenues	\$224,238	\$64,500	\$64,500	\$59,500	-7.75%
Utilities & Leases	\$0	\$0	\$150,000	\$0	0.00%
Water & Sewer	\$40,384,931	\$43,866,200	\$43,866,200	\$45,907,852	4.65%
Appropriated Fund Balance	\$0	\$0	\$729,726	\$0	0.00%
Transfers In	\$0	\$0	\$991,952	\$0	0.00%
<b>Total Revenues</b>	<b>\$42,030,802</b>	<b>\$44,832,506</b>	<b>\$46,704,184</b>	<b>\$47,220,158</b>	<b>5.33%</b>

Personnel Costs	\$9,260,860	\$10,793,286	\$10,993,051	\$11,844,168	9.74%
Contracted Services	\$2,177,757	\$2,445,317	\$2,749,604	\$2,669,452	9.17%
Debt Service	\$5,033,508	\$5,028,609	\$5,063,841	\$5,022,305	-0.13%
Equipment Lease & Utilities	\$3,759,187	\$4,195,695	\$3,986,868	\$3,866,903	-7.84%
Equipment/Capital Outlay	\$424,508	\$439,060	\$419,421	\$536,805	22.26%
Maintenance	\$2,007,041	\$3,521,862	\$4,414,651	\$3,408,775	-3.21%
Operational Support	\$6,920,404	\$7,556,010	\$8,221,247	\$9,475,526	25.40%
Travel/Training	\$41,174	\$62,440	\$65,274	\$90,295	44.61%
Reimbursement of Services	\$4,470,387	\$4,551,447	\$4,551,447	\$4,469,296	-1.80%
Transfers Out	\$7,935,976	\$6,238,780	\$6,238,780	\$5,836,633	-6.45%
<b>Total Expenditures</b>	<b>\$42,030,802</b>	<b>\$44,832,506</b>	<b>\$46,704,184</b>	<b>\$47,220,158</b>	<b>5.33%</b>

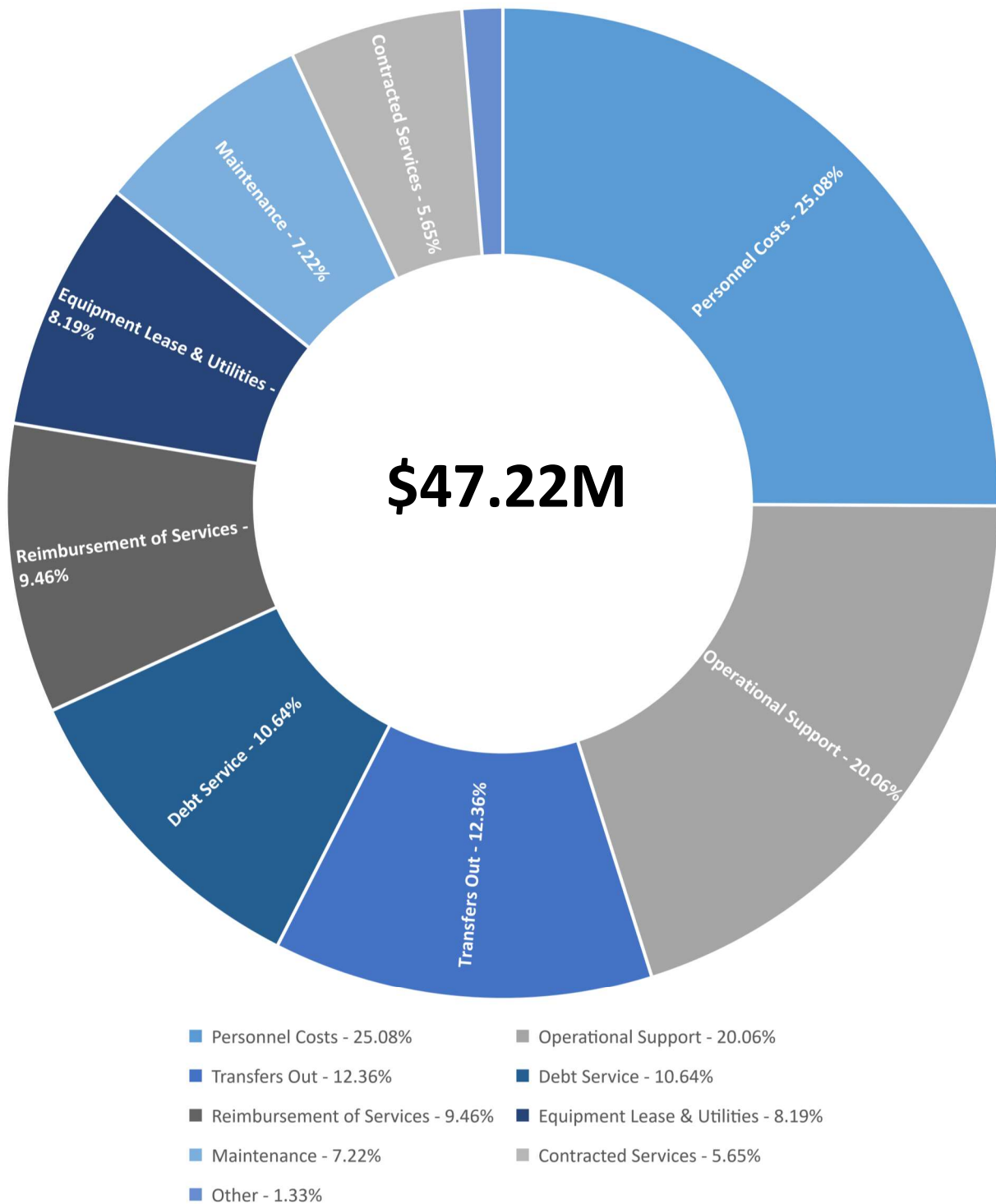


### REVENUES



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

## EXPENDITURES



*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

## **FY 2022 Major Accomplishments**

- Actively pursued and successfully obtained electric customer choice sites from other electric supply competitors, Parkside at Hudson apartment complex, and the new townhome project on Hudson Boulevard next to Hawk's Ridge
- Between July 1st, 2021, and June 30th, 2022, 1,249 lights were converted to LED; as of June 30<sup>th</sup>, 2022 sixty-two percent of City street lights have been converted to LED, and fifty-five percent of City rental security lights have been converted to LED
- Obtained the following Public Power of Excellence awards from the American Public Power Association

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

## **FY 2023 Budget Highlights**

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

## **Goals**

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

## Objectives

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

## Performance Summary

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
# of service calls	Output	3,215	3,317	3,400
# of meters repaired	Output	350	305	250
Annual cost per service call	Efficiency	\$402.25	\$401.91	\$424.46
# of service calls assigned per technician	Efficiency	292	368	377
# of meters repaired by technician	Efficiency	47	39	35
Annual average response time for service calls (emergencies only)	Effectiveness	16.13	N/A	15.0

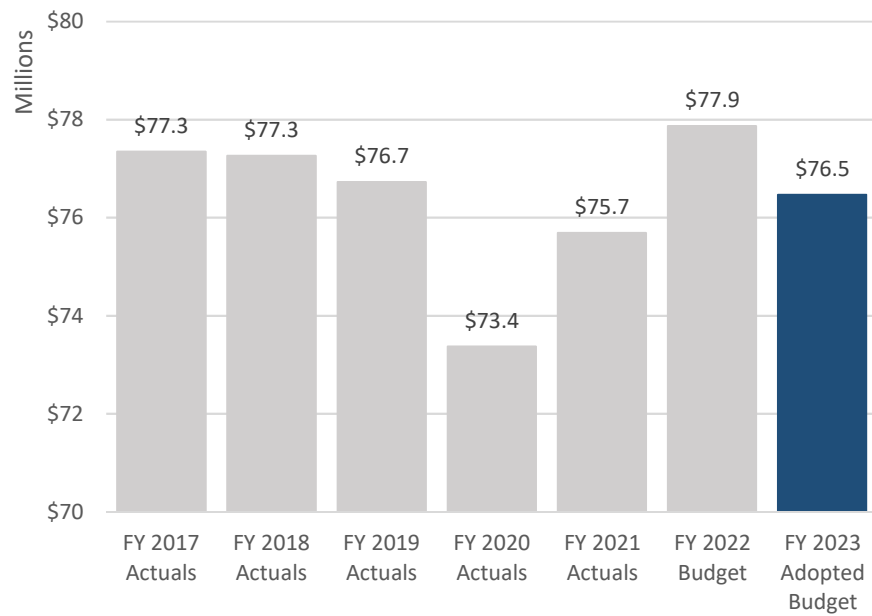
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# Electric

## MAJOR SOURCES OF REVENUES

**Electric Sales = \$76,469,700**

Approximately 98% of Electric revenues are generated from sales to customers.



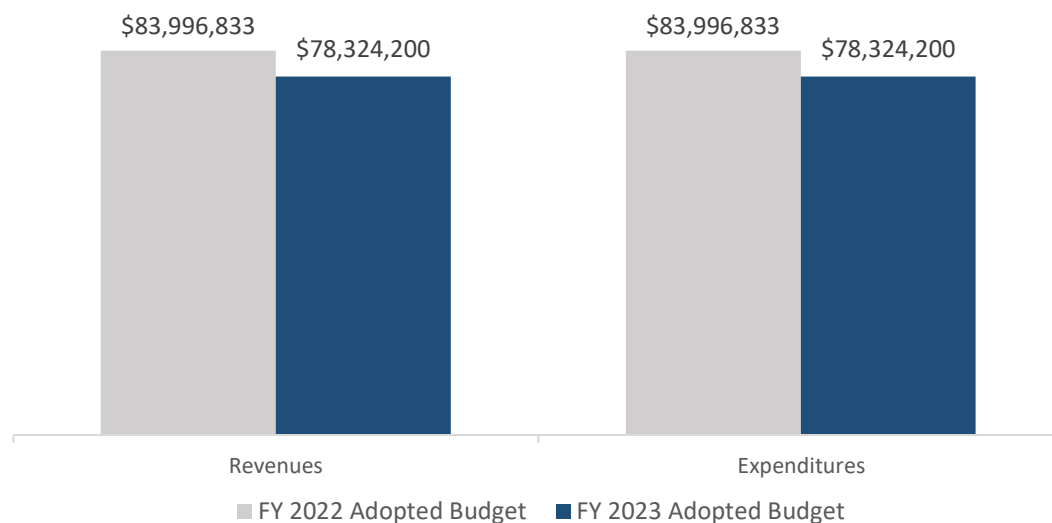
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# Electric

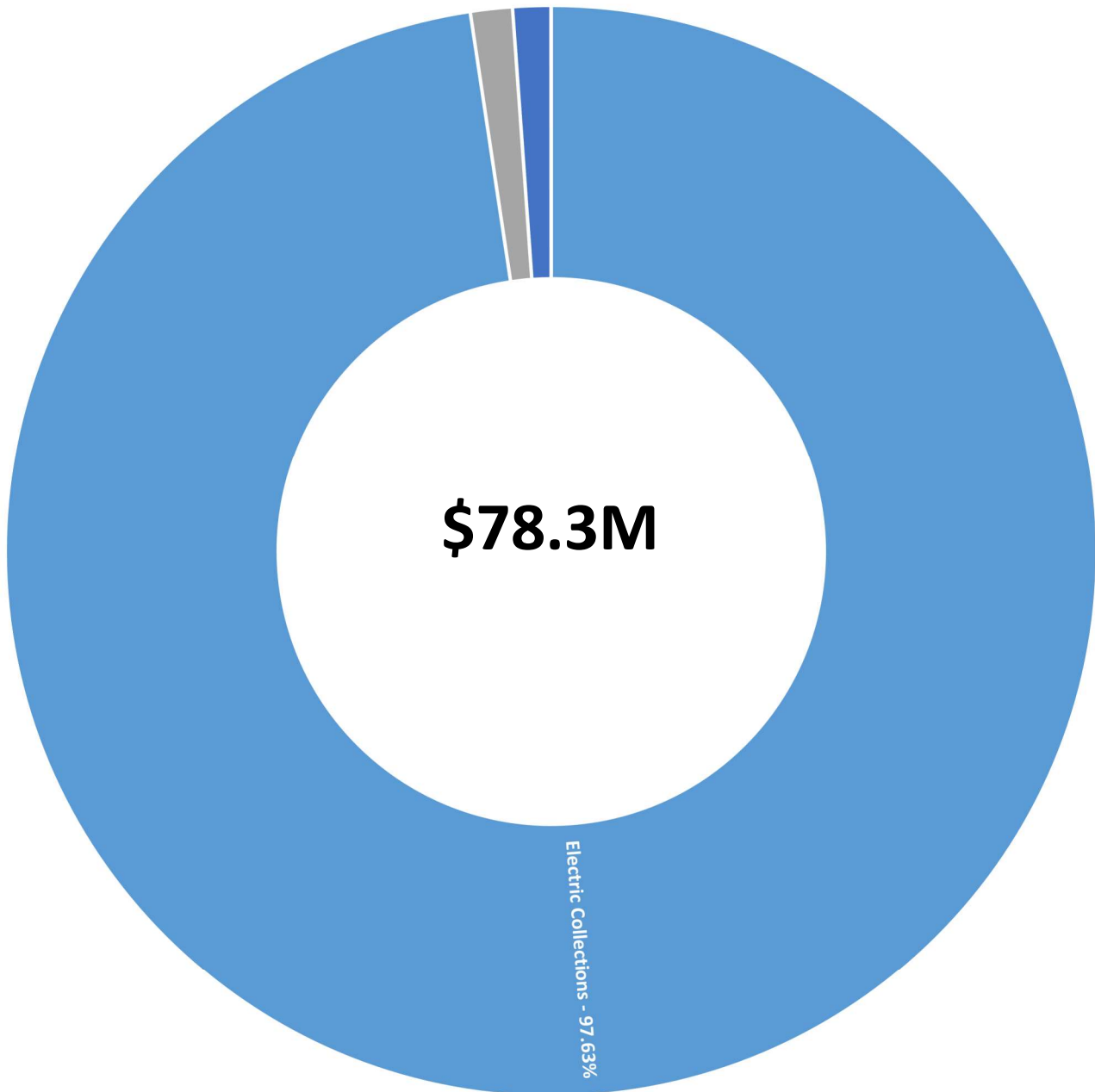
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Electric Collections	\$75,686,863	\$77,871,400	\$77,871,400	\$76,469,700	-1.80%
Fees	\$774,372	\$882,000	\$892,000	\$875,000	-0.79%
Investment Earnings	\$22,626	\$34,000	\$34,000	\$7,000	-79.41%
Other Revenues	\$14,459,900	\$955,100	\$955,100	\$972,500	1.82%
Utilities & Leases	\$0	\$0	\$5,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$4,254,333	\$10,487,319	\$0	-100.00%
Transfers In	\$0	\$0	\$7,651	\$0	0.00%
<b>Total Revenues</b>	<b>\$90,943,761</b>	<b>\$83,996,833</b>	<b>\$90,252,470</b>	<b>\$78,324,200</b>	<b>-6.75%</b>

Personnel Costs	\$4,544,572	\$4,843,372	\$5,196,569	\$5,597,764	15.58%
Contracted Services	\$973,404	\$1,331,370	\$1,281,170	\$1,296,096	-2.65%
Debt Service	\$63,681	\$61,731	\$62,651	\$58,304	-5.55%
Equipment Lease & Utilities	\$329,381	\$455,397	\$460,277	\$596,817	31.05%
Equipment/Capital Outlay	\$170,339	\$206,155	\$264,598	\$198,655	-3.64%
Maintenance	\$785,621	\$1,086,088	\$1,147,496	\$1,097,013	1.01%
Operational Support	\$2,887,509	\$3,029,945	\$3,467,074	\$3,937,304	29.95%
Purchases for Resale	\$54,137,204	\$58,460,600	\$58,460,600	\$48,918,000	-16.32%
Travel/Training	\$25,937	\$58,480	\$67,740	\$68,785	17.62%
Reimbursement of Services	\$2,762,795	\$3,143,695	\$3,143,695	\$2,705,462	-13.94%
Transfers Out	\$19,745,385	\$11,320,000	\$16,700,600	\$13,850,000	22.35%
<b>Total Expenditures</b>	<b>\$86,425,828</b>	<b>\$83,996,833</b>	<b>\$90,252,470</b>	<b>\$78,324,200</b>	<b>-6.75%</b>

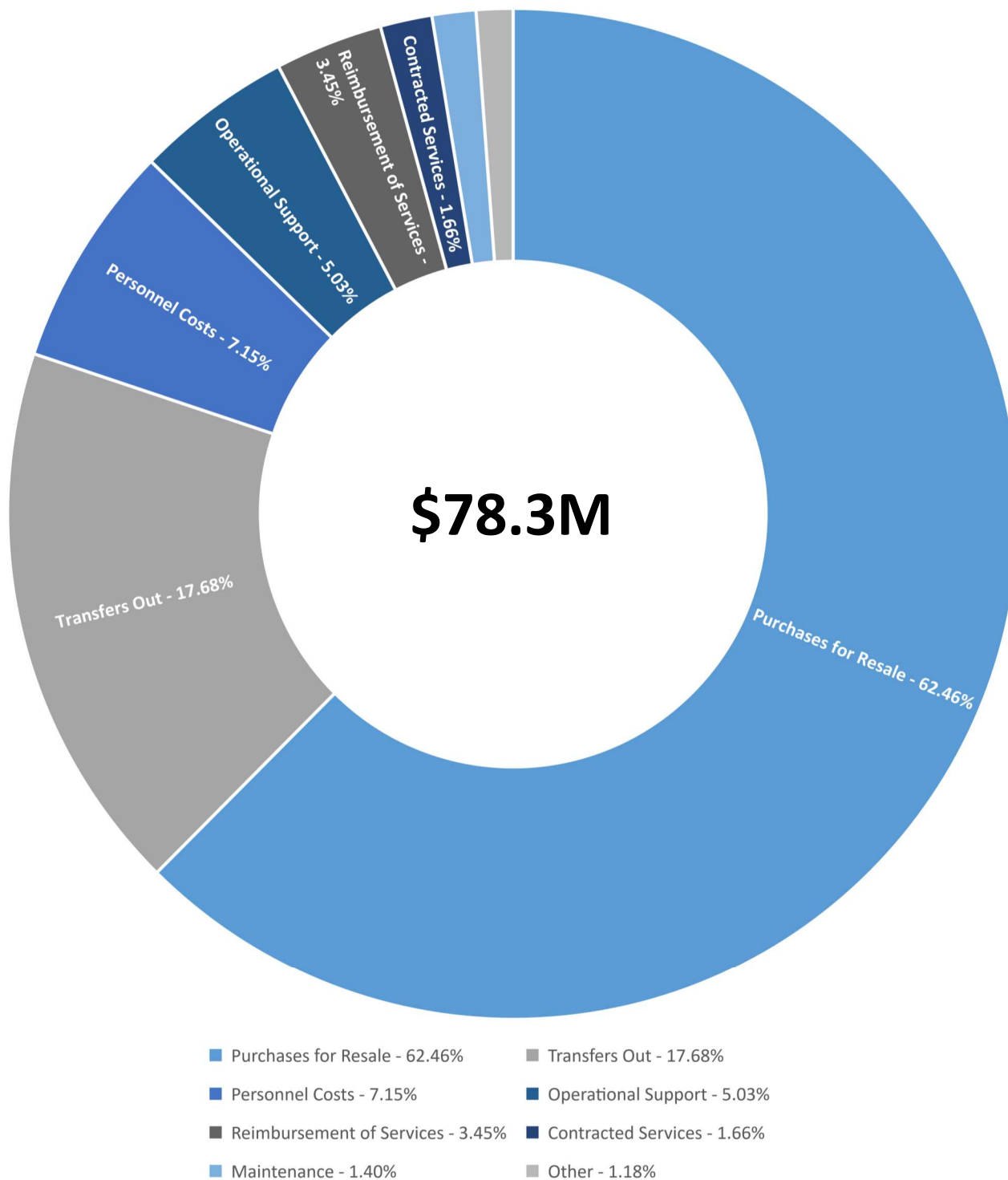


## REVENUES



■ Electric Collections - 97.63% ■ Other Revenues - 1.24% ■ Fees - 1.12% ■ Investment Earnings - 0.01%

## EXPENDITURES



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

The City of Gastonia provides public transportation utilizing a fleet of eight (8) 35-foot transit buses, two (2) light transit vehicles (LTVs) and three (3) demand response vans. All units are air conditioned and designed to accommodate mobility impaired passengers. All buses pass through the downtown transfer terminal, Bradley Station, located at 121 N. Oakland Street, allowing for quick and easy transfers. Gastonia Transit travels over 269,000 miles per year, providing service to more than 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 basis. The ADA van service operates within the city limits of Gastonia only. Personal care attendants who assist passengers on their 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 Bradley Station and ride a CATS bus into Charlotte and back to Gastonia 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

## **FY 2022 Major Accomplishments**

- Updated routes and maps to provide better connectivity for customers
- Franklin Urban Sports & Entertainment (FUSE) District Transit Transfer Station



- Updated Title VI Plan for Transit

## FY 2023 Budget Highlights

- Continue to partner with developers for bus shelter cost share
- Franklin Urban Sports & Entertainment District (FUSE) Transit Transfer Station
- Continue to work with Connect Beyond and regional partners for information sharing
- Continue to provide assistance to riders and strategize use of Coronavirus Aid, Relief and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) funding

## Goals

- Continue to make improvements on system-wide routes to improve safety and efficiencies
- Replace older bus shelters and provide for rider amenities
- Provide transportation services which meet the mobility needs of the community within available financial resources
- Promote the use of public transportation services within the community
- Develop an app for ridership
- Implement electric vehicles into the Transit fleet

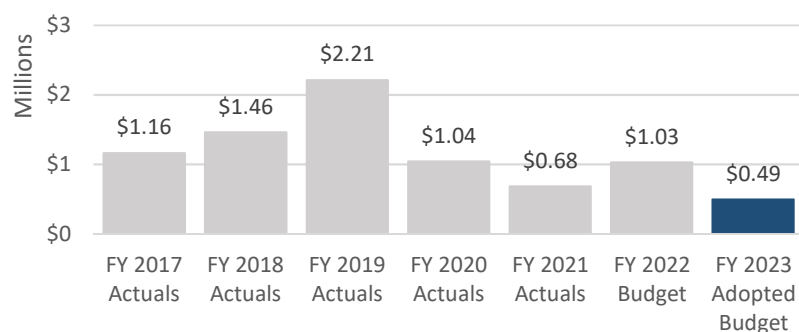
## Objectives

- Provide community resources to address the wide range of community needs to enhance and improve quality of life
- Implement a transit service that is efficient and reliable
- Evaluate the potential for developing public transportation options

## MAJOR SOURCES OF REVENUES

### Federal Grants = \$492,899

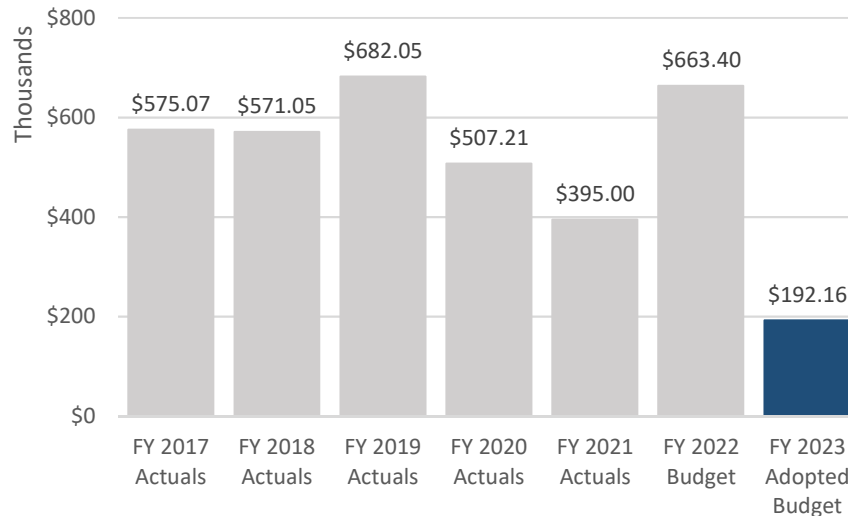
Operating grants from the Federal Transit Administration (FTA) provide the largest source of revenue for Transit. To spend these funds, the City is required to provide a match portion, typically 50% for operating expenditures and 20% for capital. However, because the City has received COVID related funds, these annual grant allocations have not been entirely recognized in the budget because the City is not budgeting the full match portion at this time.



# Transit

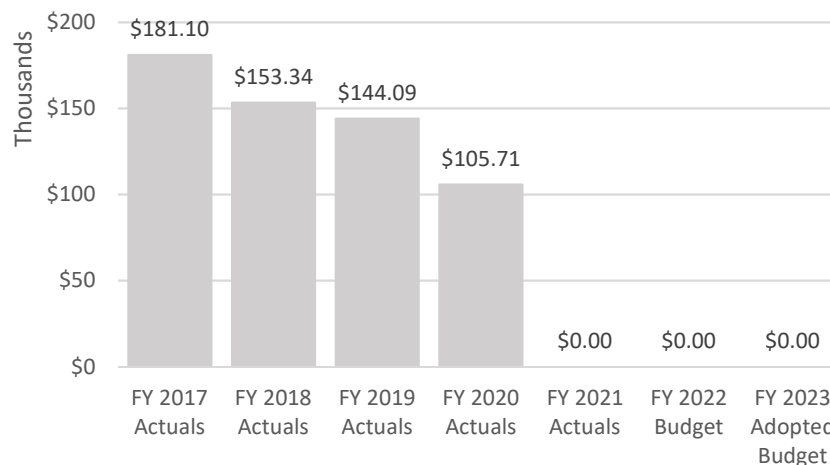
## Transfer from the General Fund = \$192,162

While Gastonia receives grant funding to support Transit operations, the City is typically required to match a portion of expenditures. In addition, certain expenditures, such as those related to retirees are solely the City's responsibility and are therefore, factored into the transfer amount.



## Bus User Fees = \$0

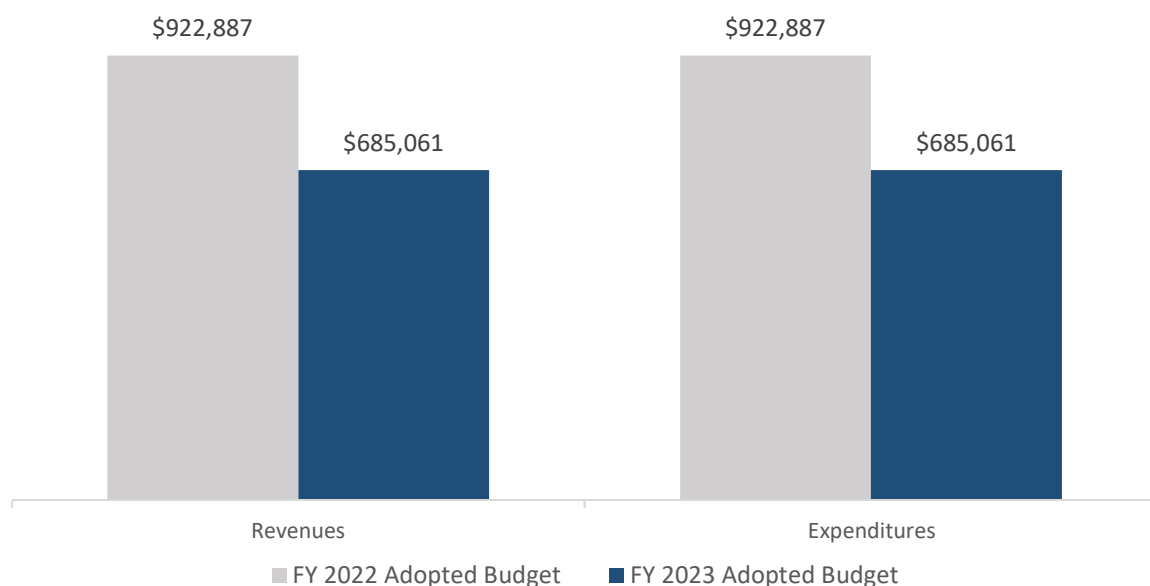
Due to COVID-19, the City suspended bus fares beginning March 25, 2020. As of preparation of the FY 2023 budget, a date had not yet been established for fares to be reinstated. Therefore, this budget includes no fee revenues.



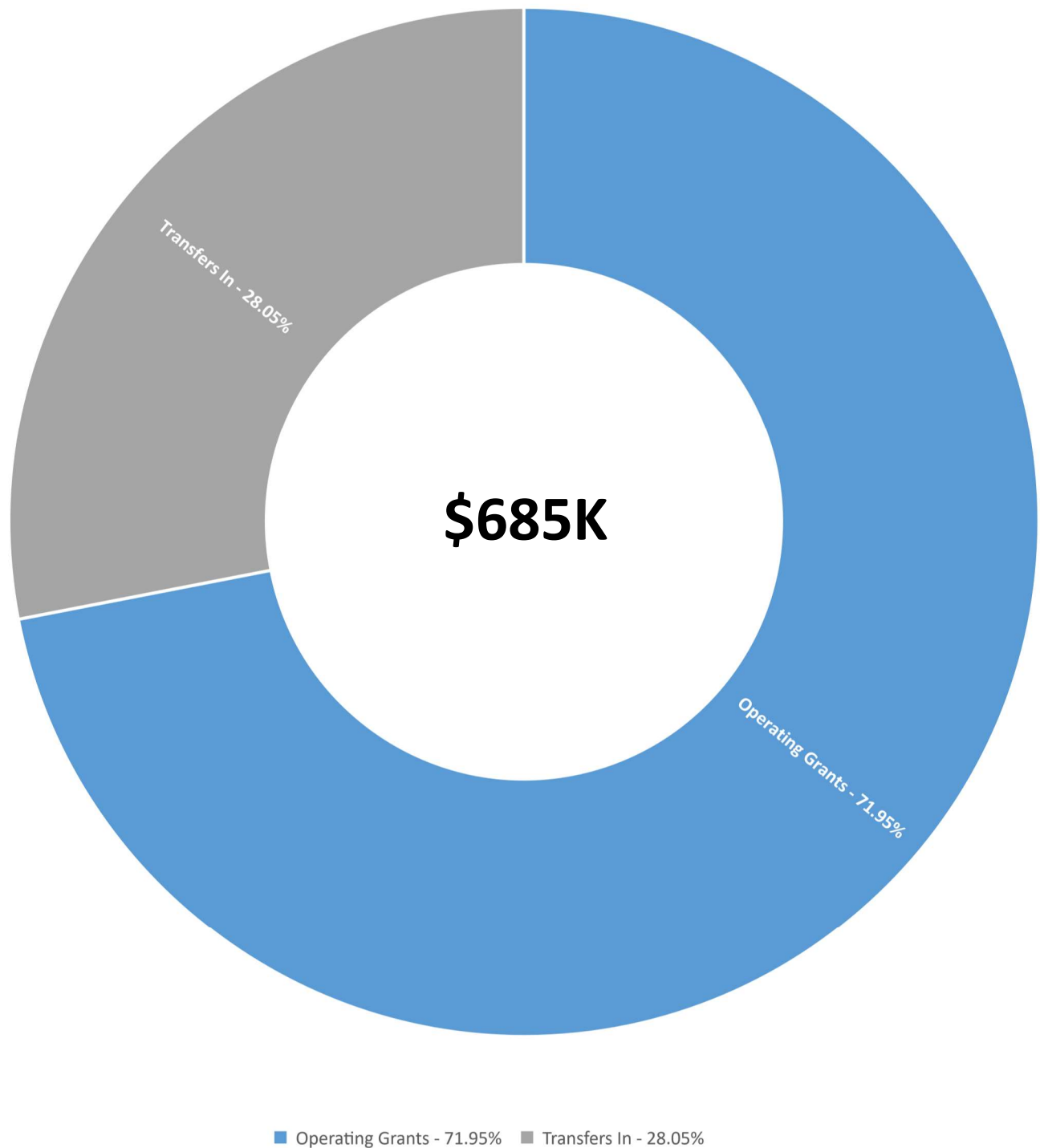
Overall, the FY 2023 budget includes a significant decrease to Transit because the City is utilizing COVID related funding that will carryover from the prior year until the funding has been depleted. To date, the City has received \$6.5 million from the Coronavirus Aid Relief and Economic Security (CARES) Act and another \$956,194 in American Rescue Plan Act (ARPA) funds.

## Budget Summary

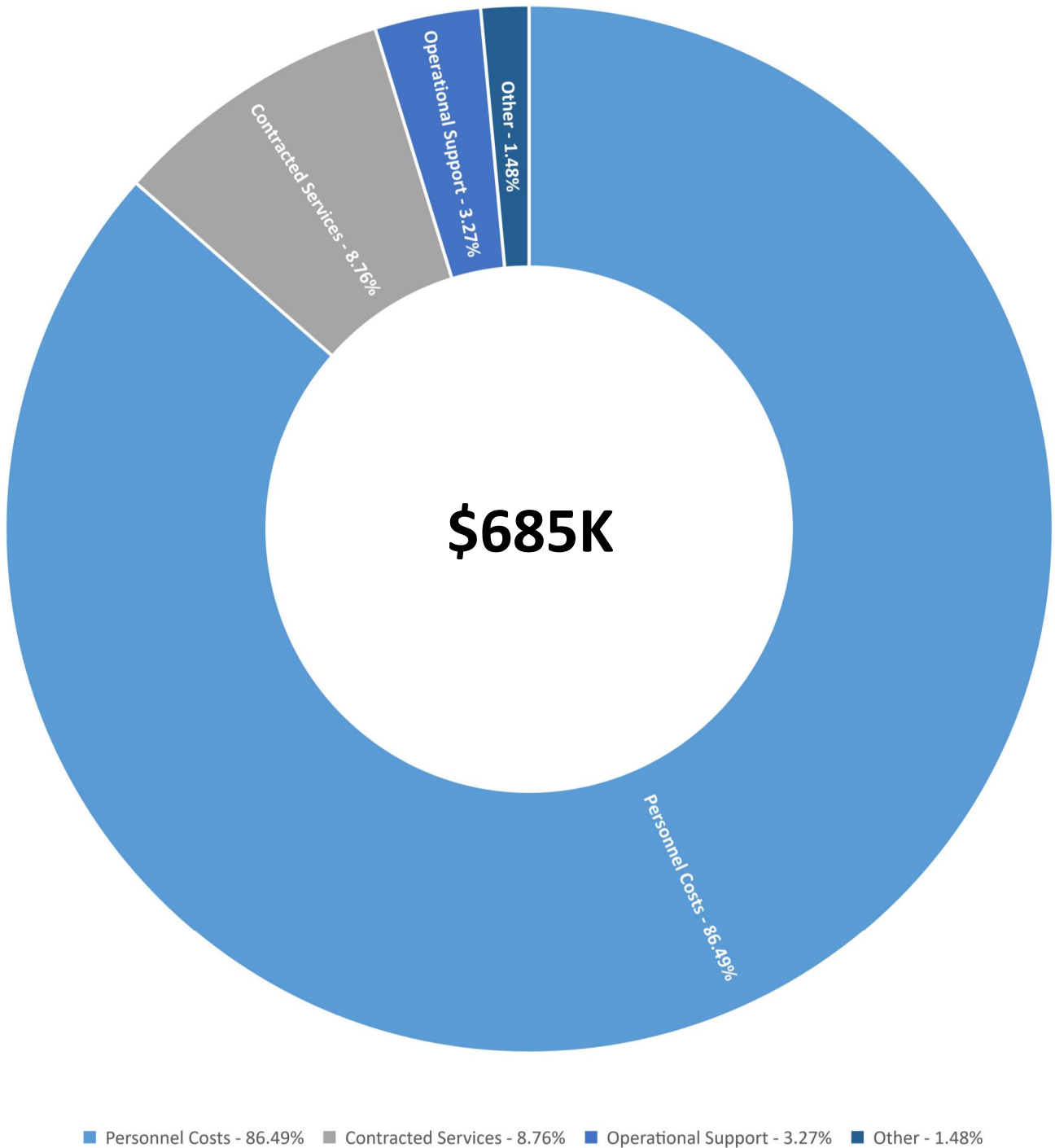
	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	(\$331)	\$0	\$0	\$0	0.00%
Operating Grants	\$681,072	\$559,483	\$1,027,414	\$492,899	-11.90%
Other Revenues	\$2,403,173	\$0	\$4,259,743	\$0	0.00%
Utilities & Leases	\$0	\$0	\$12,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$141,560	\$0	0.00%
Transfers In	\$395,000	\$363,404	\$665,689	\$192,162	-47.12%
<b>Total Revenues</b>	<b>\$3,478,914</b>	<b>\$922,887</b>	<b>\$6,106,406</b>	<b>\$685,061</b>	<b>-25.77%</b>
Personnel Costs	\$1,500,326	\$61,250	\$1,637,338	\$592,510	867.36%
Contracted Services	\$41,927	\$60,000	\$716,463	\$60,000	0.00%
Debt Service	\$0	\$0	\$3,300	\$0	0.00%
Equipment Lease & Utilities	\$16,504	\$0	\$30,615	\$0	0.00%
Equipment/Capital Outlay	\$867,044	\$332,000	\$686,995	\$0	-100.00%
Maintenance	\$155,030	\$0	\$232,773	\$10,000	100.00%
Operational Support	\$321,501	\$0	\$2,326,085	\$22,401	100.00%
Travel/Training	\$0	\$0	\$3,200	\$150	100.00%
Reimbursement of Services	\$429,072	\$469,637	\$469,637	\$0	-100.00%
<b>Total Expenditures</b>	<b>\$3,331,404</b>	<b>\$922,887</b>	<b>\$6,106,406</b>	<b>\$685,061</b>	<b>-25.77%</b>



## REVENUES



## 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 15<sup>th</sup> to February 15<sup>th</sup> 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 efficient office coordination for the Solid Waste Division
- Refuse Collection
  - Provides garbage and household trash collection services for the City's residential customers
- Yard Waste
  - Provides yard waste collection services for the City's residential customers
- Seasonal Leaf Collection
  - Provides seasonal leaf collection for the City's residential customers.

## FY 2022 Major Accomplishments

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

## FY 2023 Budget Highlights

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

## Goals

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

## Objectives

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

## Performance Summary

Performance Indicator	Measure Type	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Goal
Total tons collected	Output	28,852	29,041	32,000
Tons per 1,000 collection points	Output	1,177	1,210	1230
Cost per ton collected	Efficiency	\$28.02	\$28.00	\$29.00
Annual cost per residential collection	Efficiency	\$336.24	\$354.27	\$428.30
Monthly cost per residential collection	Efficiency	\$33.00	\$34.20	\$35.69

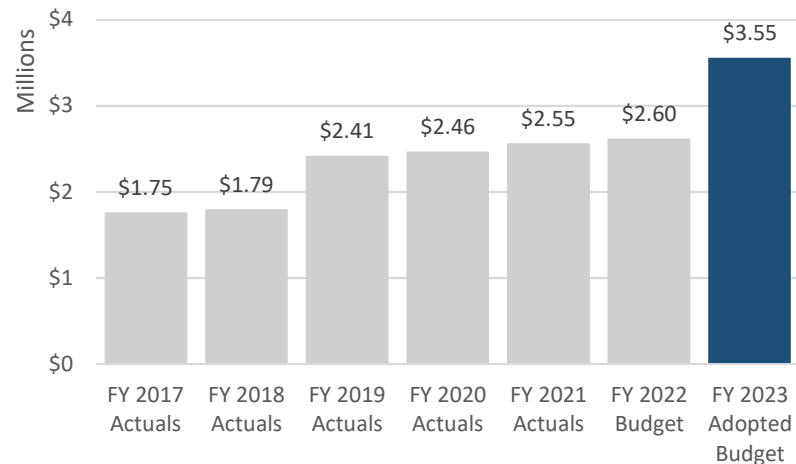
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# Solid Waste

## MAJOR SOURCES OF REVENUES

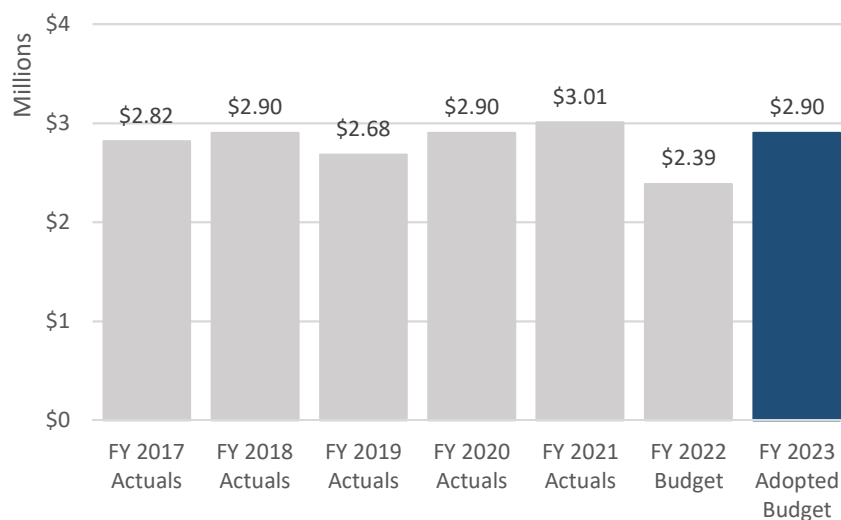
### Residential Waste Collections = \$3,549,000

Residents are charged a monthly solid waste fee. The FY 2023 budget includes a proposed rate increase from \$8.50 per month to \$11.00.



### Transfer from the General Fund = \$2,902,887

While residents are charged a monthly fee for curbside garbage collection and additional funds are received from various other fees, total Solid Waste revenues are not enough to cover all expenditures. Therefore, a 50/50 agreement is currently in place with the General Fund providing the funding for half of Solid Waste's budgeted expenditures. Although, the current year transfer is less than that due to the increase in the monthly residential fee. This fee increase was based upon estimated future expenditures in an attempt to maintain the 50/50 split for at least two years.





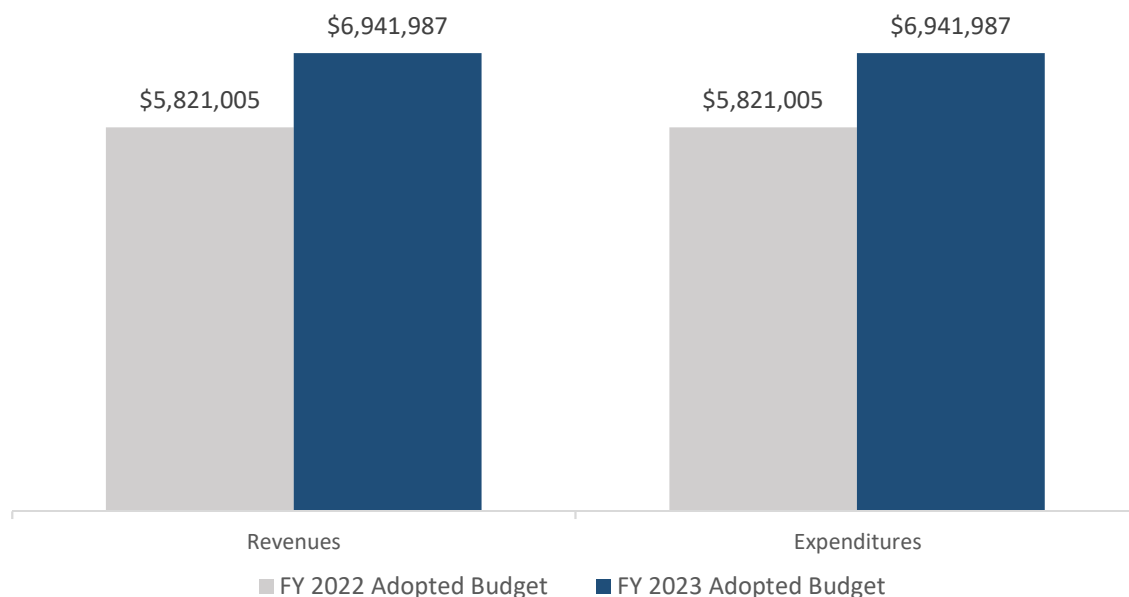
# Solid Waste



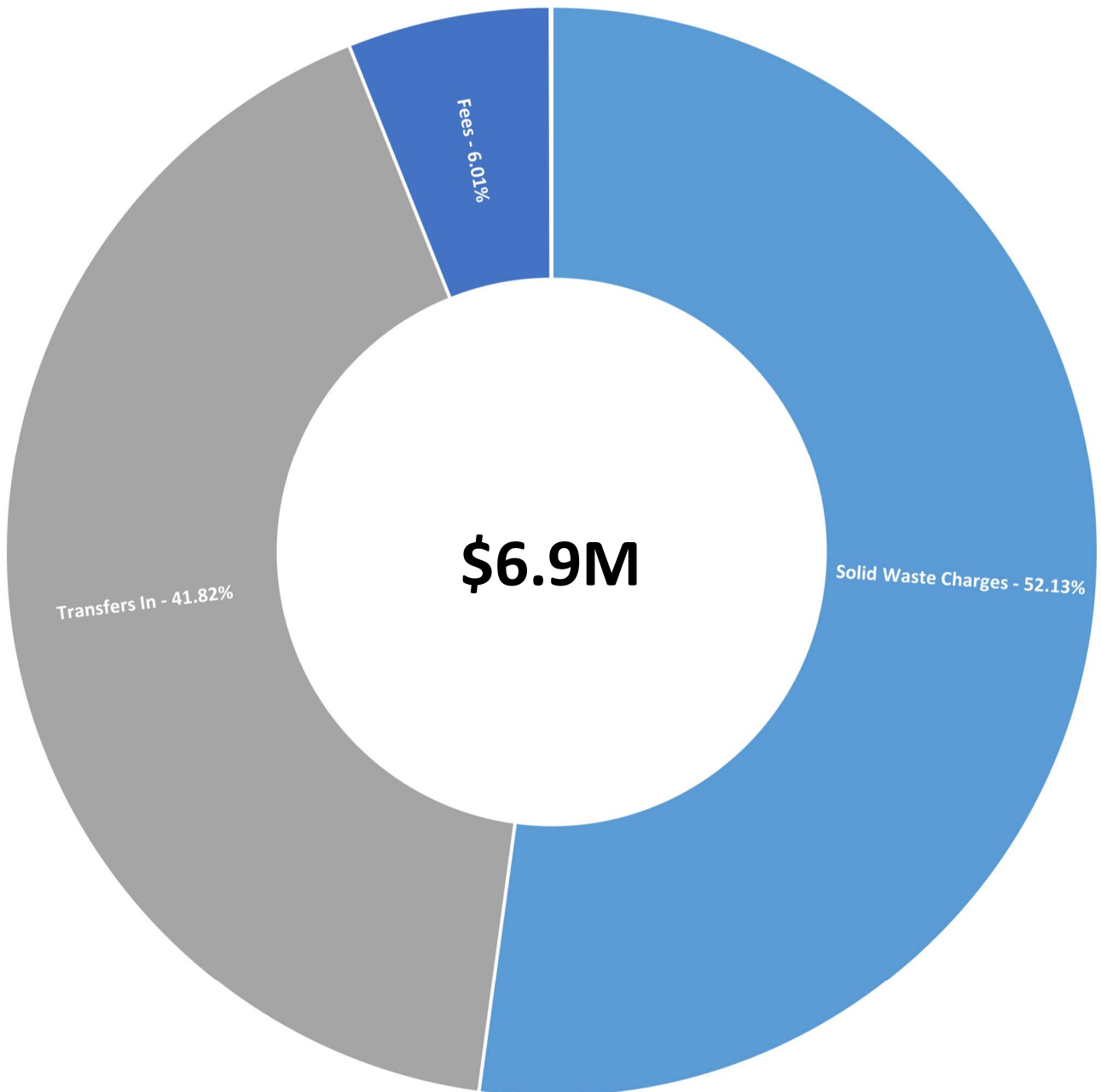
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$498,129	\$529,300	\$529,300	\$417,100	-21.20%
Investment Earnings	\$647	\$800	\$800	\$0	-100.00%
Other Revenues	\$2,689	\$1,000	\$1,000	\$3,000	200.00%
Solid Waste Charges	\$2,653,213	\$2,660,780	\$2,660,780	\$3,619,000	36.01%
Utilities & Leases	\$0	\$0	\$5,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$300,000	\$1,110,818	\$0	-100.00%
Transfers In	\$3,008,264	\$2,329,125	\$2,385,125	\$2,902,887	24.63%
<b>Total Revenues</b>	<b>\$6,162,942</b>	<b>\$5,821,005</b>	<b>\$6,692,823</b>	<b>\$6,941,987</b>	<b>19.26%</b>

Personnel Costs	\$2,393,789	\$2,697,913	\$3,264,676	\$3,465,586	28.45%
Contracted Services	\$1,631,749	\$1,257,000	\$1,254,234	\$1,356,680	7.93%
Debt Service	\$0	\$0	\$1,430	\$0	0.00%
Equipment Lease & Utilities	\$651,854	\$643,172	\$648,142	\$906,368	40.92%
Equipment/Capital Outlay	\$145,492	\$0	\$181,555	\$22,000	0.00%
Maintenance	\$386,707	\$431,200	\$453,111	\$430,200	-0.23%
Operational Support	\$578,446	\$787,220	\$884,975	\$752,193	-4.45%
Travel/Training	\$1,272	\$4,500	\$4,700	\$8,960	99.11%
<b>Total Expenditures</b>	<b>\$5,789,309</b>	<b>\$5,821,005</b>	<b>\$6,692,823</b>	<b>\$6,941,987</b>	<b>19.26%</b>



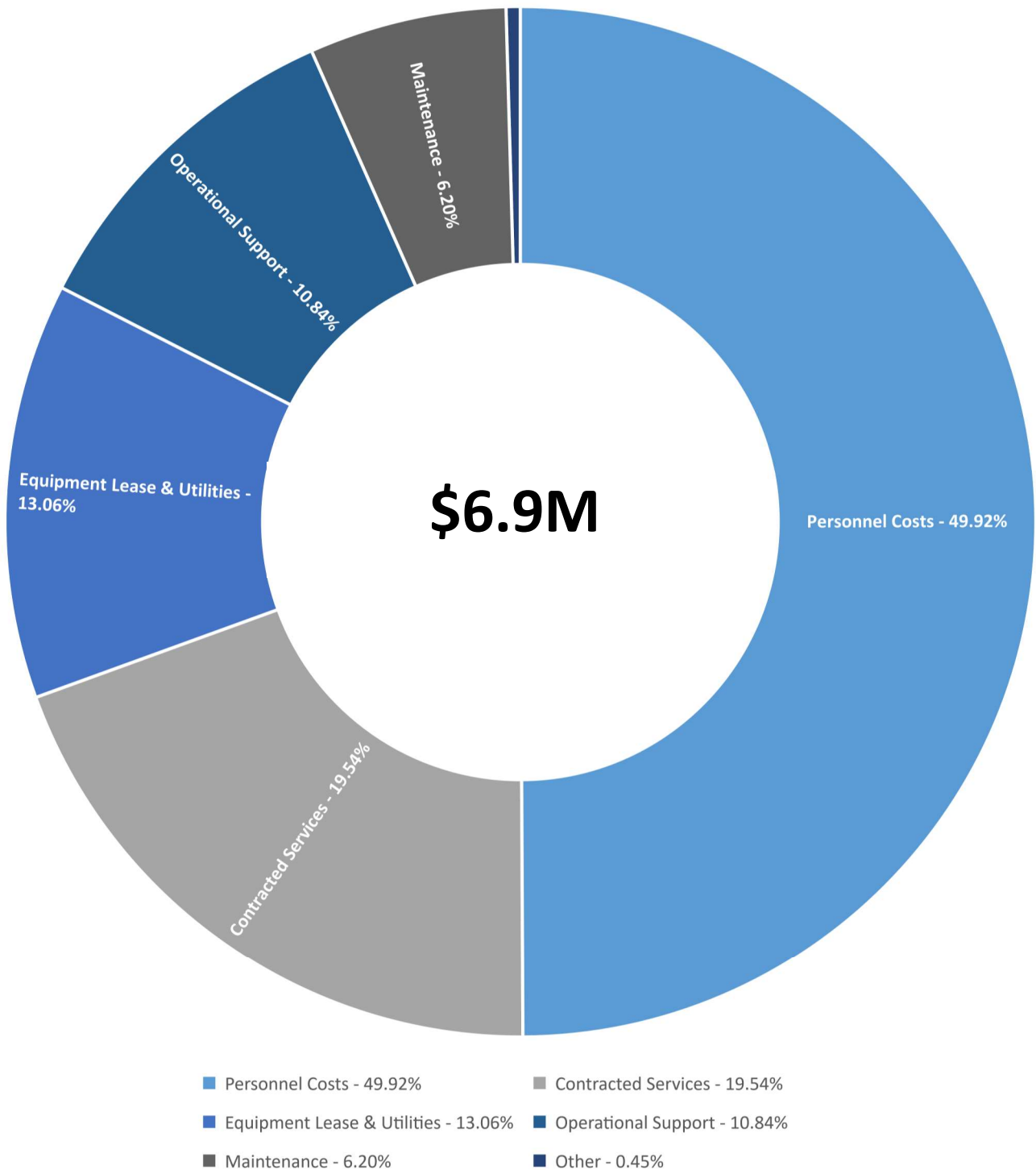
## REVENUES



■ Solid Waste Charges - 52.13% ■ Transfers In - 41.82% ■ Fees - 6.01% ■ Other Revenues - 0.04%

# Solid Waste

## EXPENDITURES



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

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 the City's stormwater utility system
- Offer programs to City residents to assist with the effects of increased stormwater runoff

## **FY 2022 Major Accomplishments**

- Completed the North Carolina Department of Environmental Quality (NCDEQ) Audit for the City of Gastonia 's Stormwater National Pollutant Discharge Elimination System (NPDES) Annual Report
- Extended the contract with Trinity Hands Staffing Agency for roadside litter pick up to prevent surface water pollution
- Completed Off-R/W Stormwater Projects:
  - Jefferson Avenue
  - Greystone Drive
  - Wren Road
  - Deerwood Drive
  - Country Club Drive
  - Sedgfield Drive
  - English Garden Drive
- Submitted for the Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) grant funding to relocate utilities along Duharts Creek and to restore Duharts Creek
- Hired a new stormwater inspector

# Stormwater



## FY 2023 Budget Highlights

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

## Goals

- Develop and implement a stormwater management program
- Implement Illicit Discharge Detection Elimination (IDDE) program
- Duharts Creek restoration project between US 74 and Redbud Drive
- Install a monitoring network for the Duharts Creek Watershed to obtain data, such as the stream's flow rates, depths and velocities
- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department

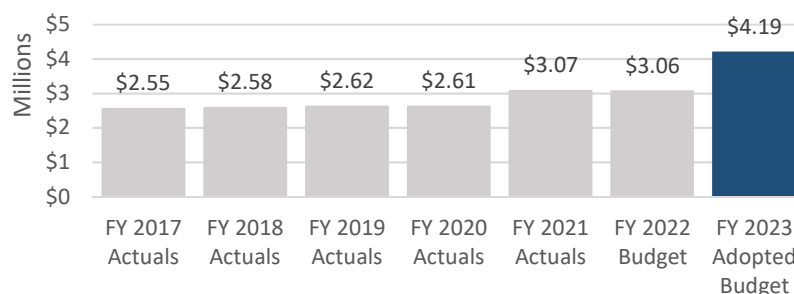
## Objectives

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

## MAJOR SOURCES OF REVENUE

### Stormwater Sales = \$4,187,930

A stormwater fee per equivalent residential unit (ERU) is charged to customers providing revenues for this fund. Residential customers are charged one ERU per month, while non-residential customers are charged based on the amount of impervious service per month. The FY 2023 budget includes a rate increase from \$3.75 per ERU to \$5.00.



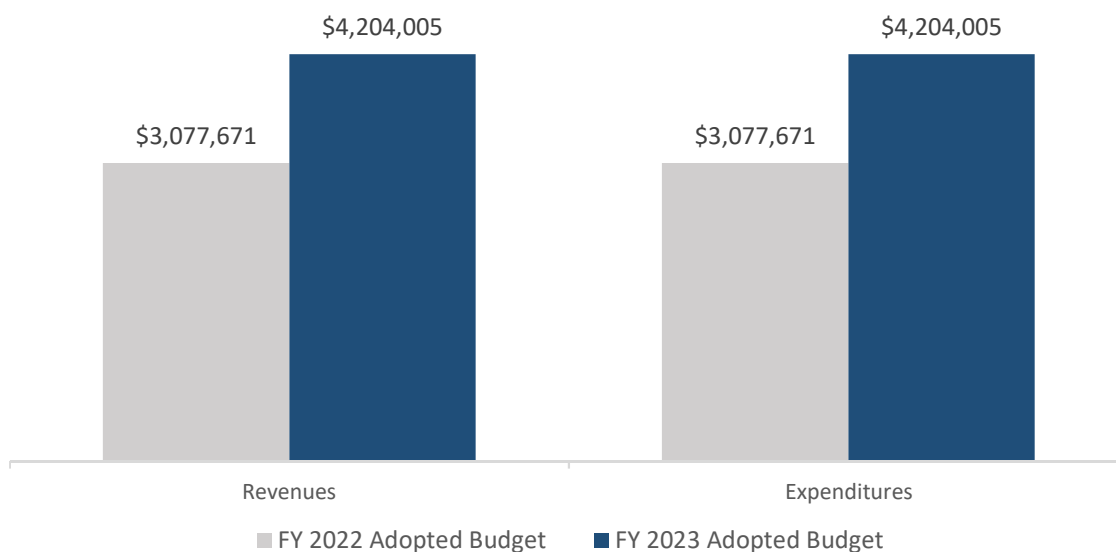
# Stormwater



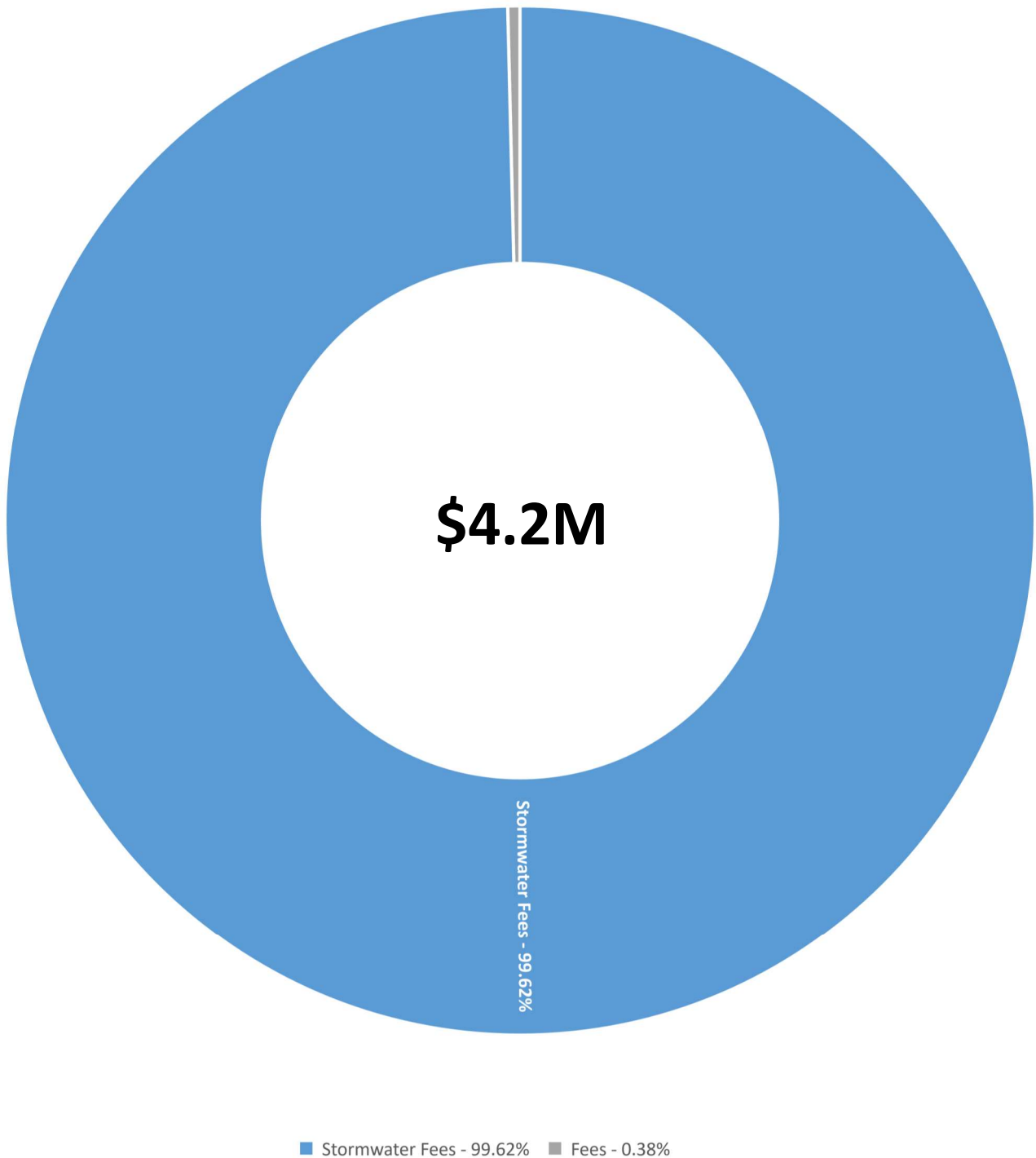
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$18,122	\$16,075	\$16,075	\$16,075	0.00%
Investment Earnings	\$410	\$500	\$500	\$0	-100.00%
Other Revenues	\$980	\$0	\$0	\$0	0.00%
Stormwater Fees	\$3,068,487	\$3,061,096	\$3,061,096	\$4,187,930	36.81%
Appropriated Fund Balance	\$0	\$0	\$326,115	\$0	0.00%
Transfers In	\$0	\$0	\$1,670	\$0	0.00%
<b>Total Revenues</b>	<b>\$3,087,999</b>	<b>\$3,077,671</b>	<b>\$3,405,456</b>	<b>\$4,204,005</b>	<b>36.60%</b>

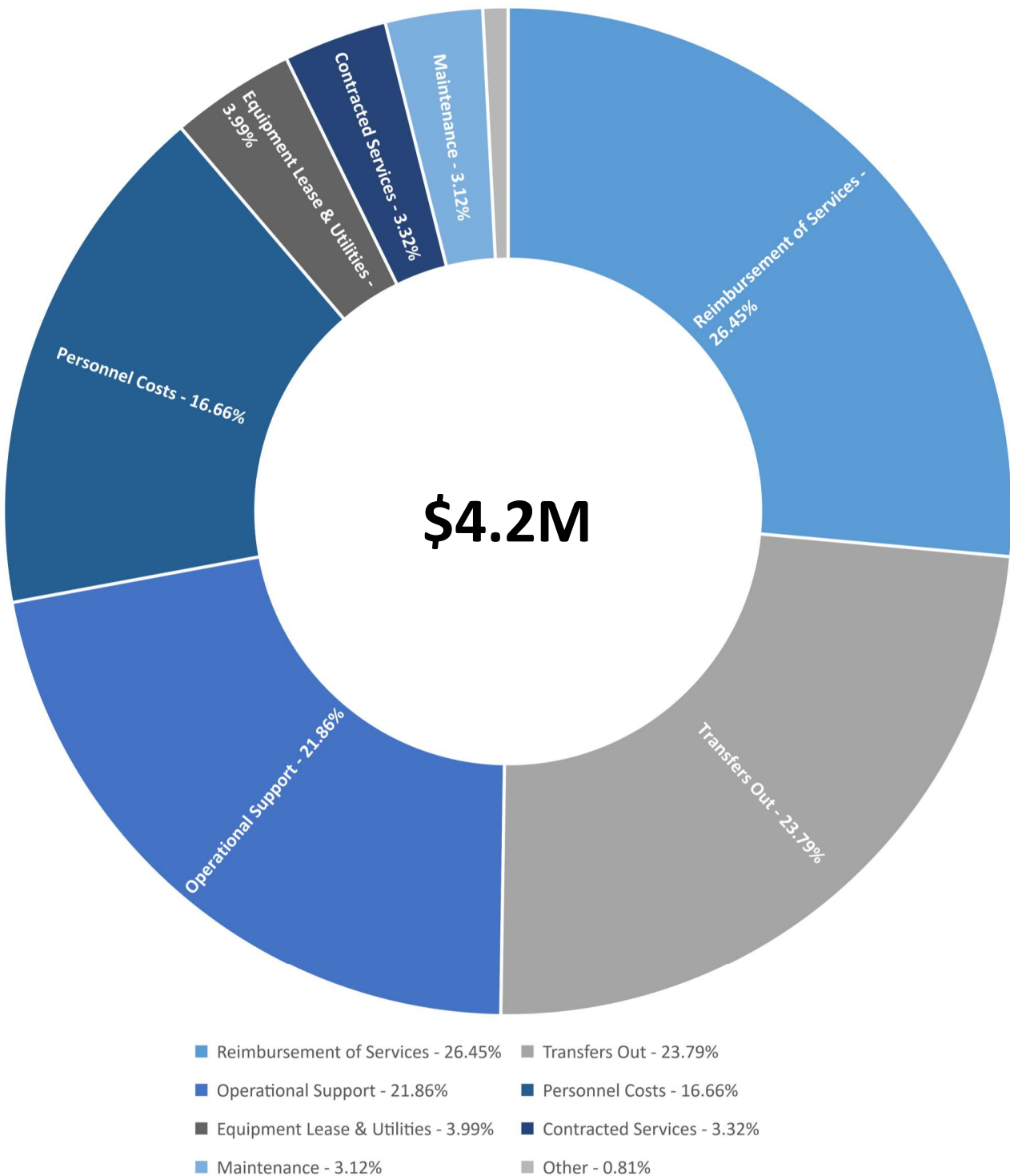
Personnel Costs	\$516,502	\$654,495	\$667,595	\$700,466	7.02%
Contracted Services	\$86,299	\$120,356	\$123,375	\$139,730	16.10%
Equipment Lease & Utilities	\$116,828	\$52,095	\$49,195	\$167,908	222.31%
Equipment/Capital Outlay	\$0	\$0	\$346,868	\$21,500	0.00%
Maintenance	\$98,345	\$139,000	\$124,140	\$131,000	0.00%
Operational Support	\$285,886	\$404,910	\$410,768	\$919,054	126.98%
Travel/Training	\$1,586	\$7,960	\$7,760	\$12,505	57.10%
Reimbursement of Services	\$1,131,479	\$1,185,035	\$1,185,035	\$1,111,842	-6.18%
Transfers Out	\$421,749	\$513,820	\$490,720	\$1,000,000	94.62%
<b>Total Expenditures</b>	<b>\$2,658,674</b>	<b>\$3,077,671</b>	<b>\$3,405,456</b>	<b>\$4,204,005</b>	<b>36.60%</b>



## REVENUES



## EXPENDITURES



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



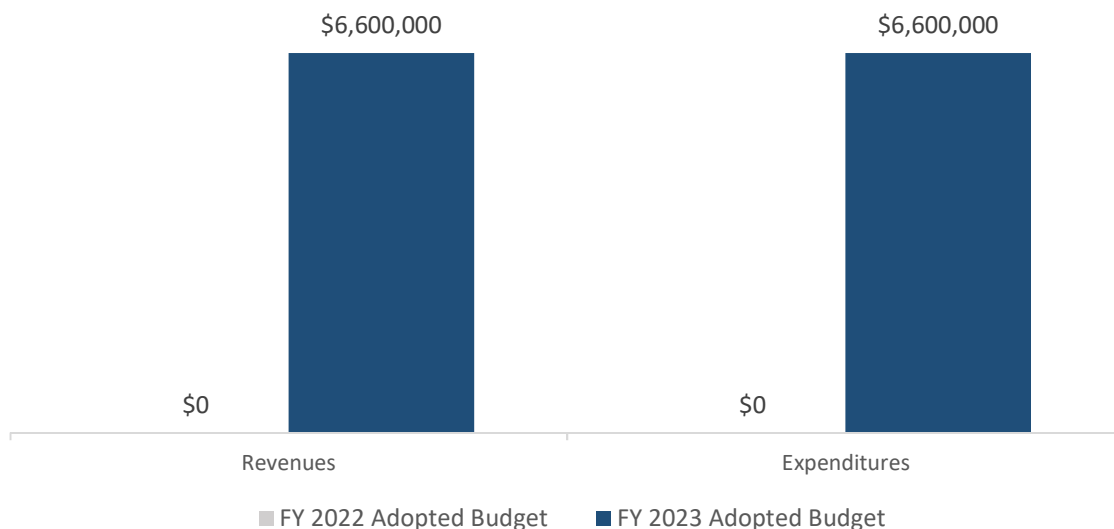
# Electric Rate Stabilization



The Electric Rate Stabilization 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.

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Appropriated Fund Balance	\$0	\$0	\$6,000,000	\$0	0.00%
Transfers In	\$6,000,000	\$0	\$0	\$6,600,000	100.00%
<b>Total Revenues</b>	<b>\$6,000,000</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$6,600,000</b>	<b>100.00%</b>
Purchases for Resale	\$0	\$0	\$6,000,000	\$6,600,000	100.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$6,600,000</b>	<b>100.00%</b>



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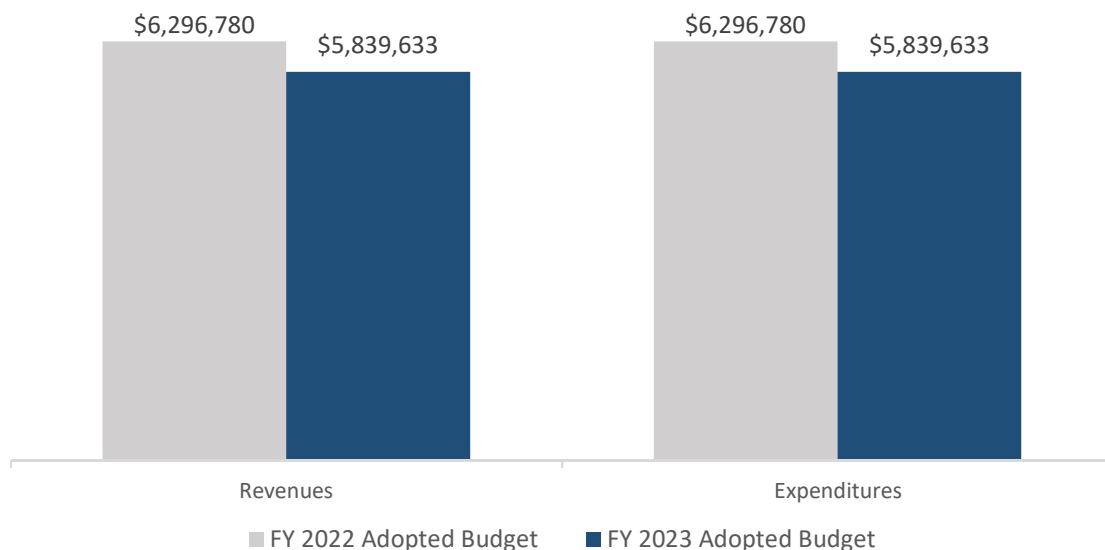
# Water & Sewer Capital Expansion/Develop



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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$6,662	\$8,000	\$8,000	\$3,000	-62.50%
Appropriated Fund Balance	\$0	\$200,000	\$1,190,662	\$0	-100.00%
Transfers In	\$7,785,976	\$6,088,780	\$6,088,780	\$5,836,633	-4.14%
<b>Total Revenues</b>	<b>\$7,792,638</b>	<b>\$6,296,780</b>	<b>\$7,287,442</b>	<b>\$5,839,633</b>	<b>-7.26%</b>
Operational Support	\$0	\$2,343,375	\$2,343,375	\$2,345,656	0.10%
Transfers Out	\$5,117,877	\$3,953,405	\$4,944,067	\$3,493,977	-11.62%
<b>Total Expenditures</b>	<b>\$5,117,877</b>	<b>\$6,296,780</b>	<b>\$7,287,442</b>	<b>\$5,839,633</b>	<b>-7.26%</b>



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# Special Revenue Funds

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Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted or designated by Council to specified purposes.

## **General Fund Stimulus Grants (611)**

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

## **Community Development Block Grant (621)**

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

## **108 Loan – Downtown Revitalization (622)**

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

## **Home Investment Trust Fund (624)**

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

## **Occupancy Tax (628)**

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

## **Downtown Municipal Service District (629)**

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

*The following pages include narratives on those funds adopting a FY 2023 budget only, rather than all Special Revenue Funds of the City.*

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# Community Development Block Grant

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

## **Mission Statement**

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

## **Department Summary**

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

## **Divisions and Responsibilities**

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

## **FY 2022 Major Accomplishments**

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

## **FY 2023 Budget Highlights**

- Build affordable housing units
- Assist low to moderate income families with rehabilitating their homes to address health and safety concerns
- Develop a comprehensive Housing Affordability Plan that identifies community housing gaps, needs, barriers, and recommendations of specific strategies that result in increasing housing options, affordability, and housing equity for the City of Gastonia
- Complete public facility improvements

## **Goals**

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

# Community Development Block Grant

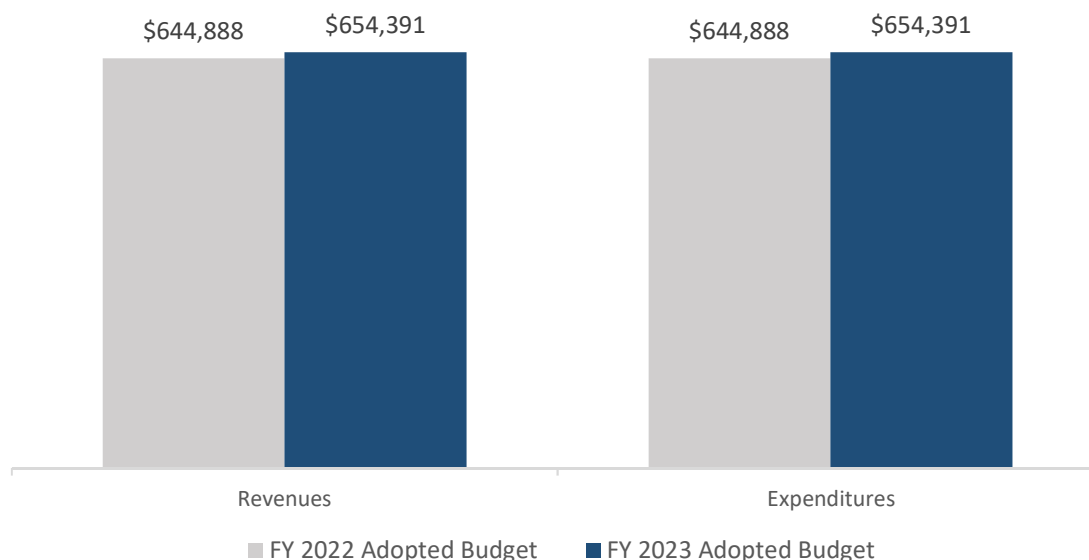


## Objectives

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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	(\$285)	\$0	\$0	\$0	0.00%
Operating Grants	\$297,338	\$644,888	\$2,551,057	\$654,391	1.47%
Other Revenues	\$13,087	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$72,300	\$0	0.00%
<b>Total Revenues</b>	<b>\$310,140</b>	<b>\$644,888</b>	<b>\$2,623,357</b>	<b>\$654,391</b>	<b>1.47%</b>
Personnel Costs	\$134,244	\$140,768	\$140,768	\$143,639	2.04%
Contracted Services	\$92,077	\$333,118	\$1,452,802	\$282,150	-15.30%
Equipment Lease & Utilities	\$7,421	\$7,746	\$7,871	\$7,746	0.00%
Equipment/Capital Outlay	\$0	\$144,383	\$168,292	\$100,000	-30.74%
Maintenance	\$207	\$215	\$215	\$215	0.00%
Operational Support	\$40,347	\$16,158	\$851,584	\$116,641	621.88%
Travel/Training	\$985	\$2,500	\$1,825	\$4,000	60.00%
<b>Total Expenditures</b>	<b>\$275,281</b>	<b>\$644,888</b>	<b>\$2,623,357</b>	<b>\$654,391</b>	<b>1.47%</b>



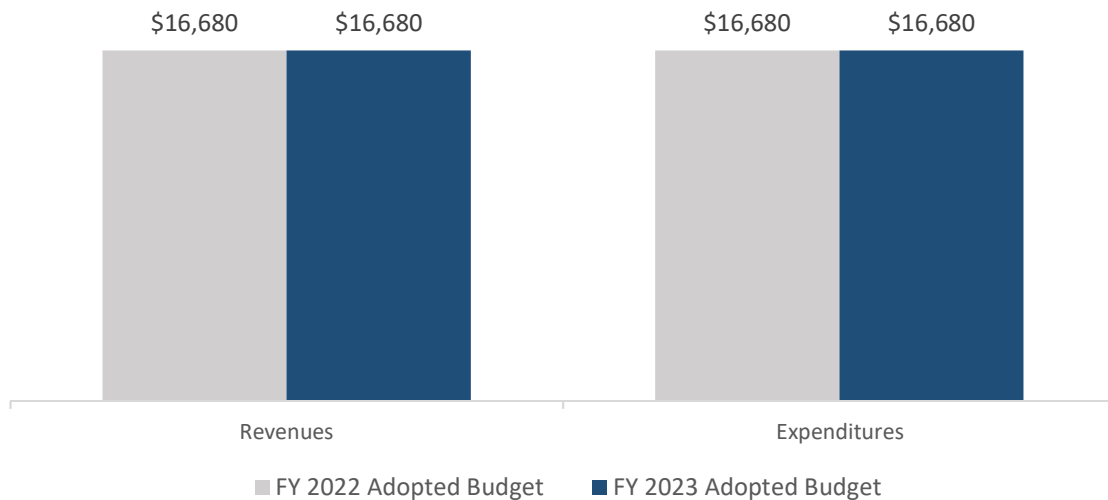
# 108 Loan – Downtown Revitalization



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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$21	\$0	\$0	\$0	0.00%
Other Revenues	\$16,680	\$16,680	\$16,680	\$16,680	0.00%
<b>Total Revenues</b>	<b>\$16,701</b>	<b>\$16,680</b>	<b>\$16,680</b>	<b>\$16,680</b>	<b>0.00%</b>
Operational Support	\$0	\$16,680	\$16,680	\$16,680	0.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$16,680</b>	<b>\$16,680</b>	<b>\$16,680</b>	<b>0.00%</b>



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

## **Mission Statement**

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

## **Department Summary**

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

## **Divisions and Responsibilities**

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

## **FY 2022 Major Accomplishments**

- Provided seven affordable housing opportunities through Tenant-Based Rental Assistance (TBRA)
- Assisted seven families with becoming homeowners through down payment and closing cost assistance

## **FY 2023 Budget Highlights**

- Provide down payment and closing cost assistance to approximately 50 qualified low/moderate income homebuyers
- Construction of affordable housing units through new construction program and Community Housing Development Organization
- Assist seven individual households with acquiring permanent housing through tenant-based rental assistance

## **Goals**

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

# HOME Investment Trust

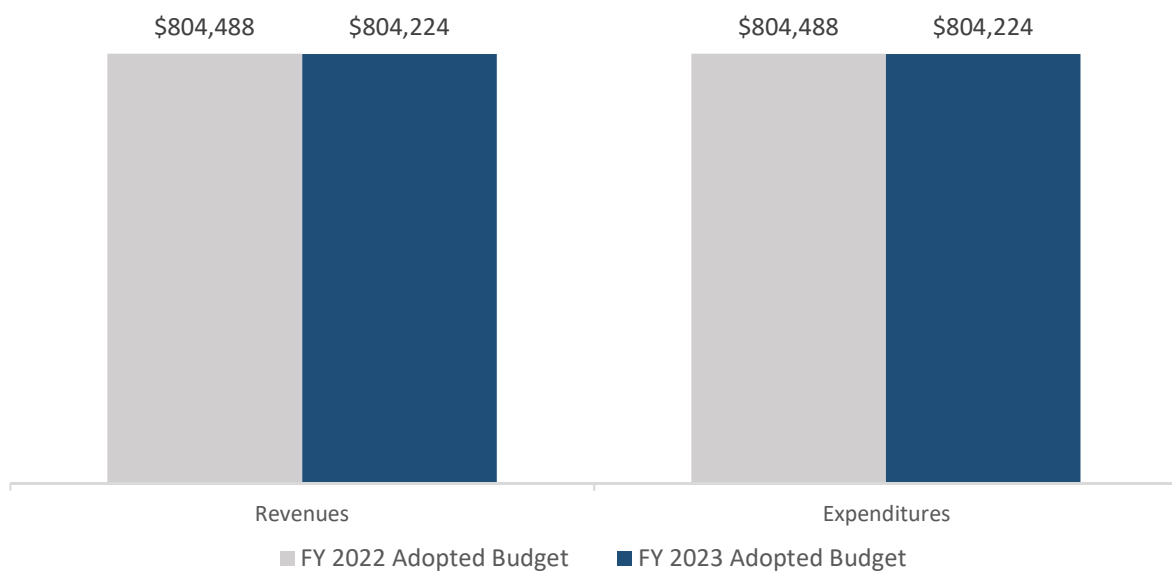


## Objectives

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

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$77	\$0	\$0	\$0	0.00%
Operating Grants	\$102,233	\$786,526	\$1,977,031	\$786,526	0.00%
Other Revenues	\$42,925	\$17,962	\$17,962	\$17,698	-1.47%
Appropriated Fund Balance	\$0	\$0	\$266,834	\$0	0.00%
<b>Total Revenues</b>	<b>\$145,235</b>	<b>\$804,488</b>	<b>\$2,261,827</b>	<b>\$804,224</b>	<b>-0.03%</b>
Personnel Costs	\$70,311	\$82,350	\$82,350	\$87,136	5.81%
Contracted Services	\$68,201	\$238,365	\$971,526	\$240,567	0.92%
Equipment Lease & Utilities	\$0	\$500	\$500	\$1,000	100.00%
Operational Support	\$127,100	\$482,273	\$1,206,451	\$474,021	-1.71%
Travel/Training	\$859	\$1,000	\$1,000	\$1,500	50.00%
<b>Total Expenditures</b>	<b>\$266,471</b>	<b>\$804,488</b>	<b>\$2,261,827</b>	<b>\$804,224</b>	<b>-0.03%</b>





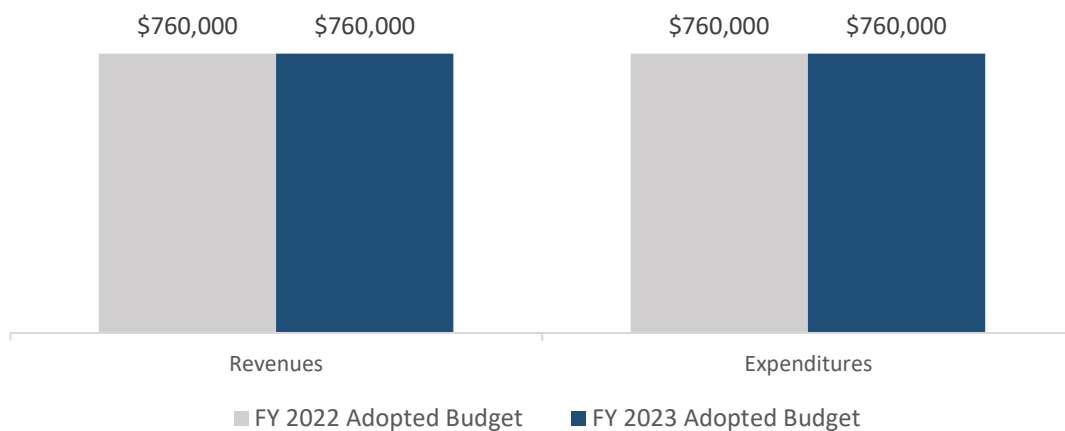
# Occupancy Tax



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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Other Revenues	\$599,922	\$760,000	\$885,000	\$760,000	0.00%
<b>Total Revenues</b>	<b>\$599,922</b>	<b>\$760,000</b>	<b>\$885,000</b>	<b>\$760,000</b>	<b>0.00%</b>
Operational Support	\$599,922	\$760,000	\$885,000	\$760,000	0.00%
<b>Total Expenditures</b>	<b>\$599,922</b>	<b>\$760,000</b>	<b>\$885,000</b>	<b>\$760,000</b>	<b>0.00%</b>



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# Downtown Municipal Services District

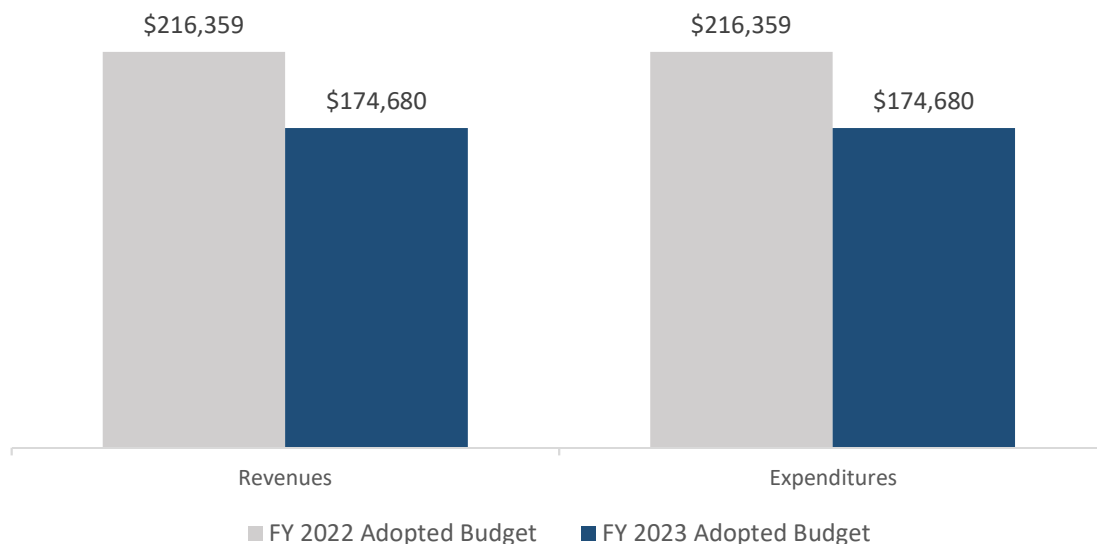


The Downtown Municipal Services District (MSD) Fund is used to account for special property taxes assessed to be used for downtown improvements. The Downtown MSD was established in 1997 and the current tax rate is \$0.20.

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Ad Valorem Taxes	\$169,425	\$164,107	\$164,107	\$171,800	4.69%
Fees	\$1,920	\$1,920	\$1,920	\$2,880	50.00%
Investment Earnings	\$171	\$200	\$200	\$0	-100.00%
Other Revenues	\$434	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$50,132	\$244,198	\$0	-100.00%
<b>Total Revenues</b>	<b>\$171,950</b>	<b>\$216,359</b>	<b>\$410,425</b>	<b>\$174,680</b>	<b>-19.26%</b>

Personnel Costs	\$0	\$50,132	\$51,332	\$49,815	-0.63%
Contracted Services	\$8,538	\$6,900	\$15,438	\$5,000	-27.54%
Equipment Lease & Utilities	\$5,884	\$10,500	\$11,220	\$10,970	4.48%
Equipment/Capital Outlay	\$16,363	\$0	\$25,000	\$0	0.00%
Maintenance	\$0	\$24,827	\$4,827	\$2,000	-91.94%
Operational Support	\$51,198	\$84,000	\$212,608	\$66,895	-20.36%
Transfers Out	\$40,000	\$40,000	\$90,000	\$40,000	0.00%
<b>Total Expenditures</b>	<b>\$121,983</b>	<b>\$216,359</b>	<b>\$410,425</b>	<b>\$174,680</b>	<b>-19.26%</b>



# Internal Service Funds

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Internal service funds are used to account for the financing of good 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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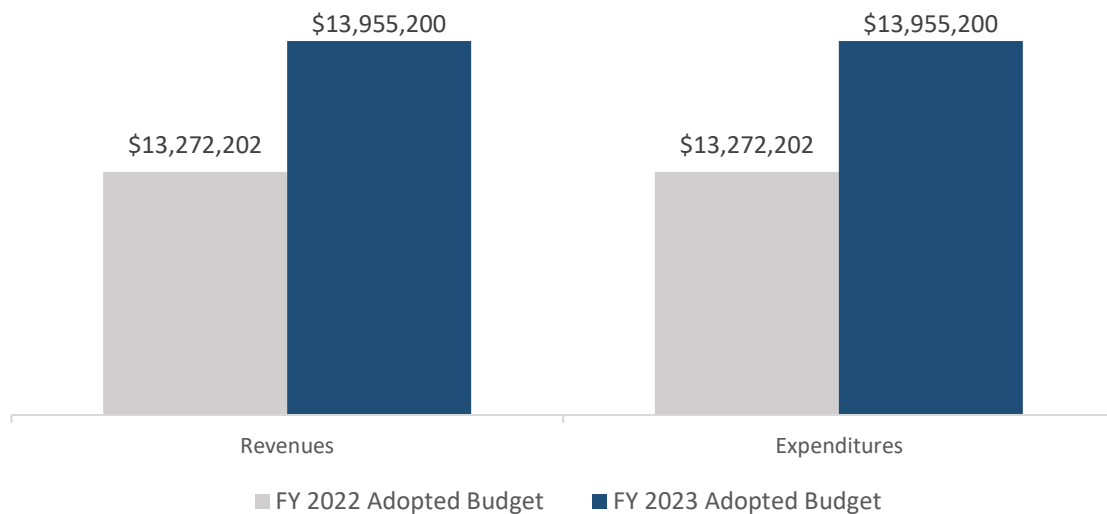
# Health Self-Insurance



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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$11,271	\$8,000	\$8,000	\$2,000	-75.00%
Other Revenues	\$11,129,868	\$11,264,202	\$11,264,202	\$11,953,200	6.12%
Appropriated Fund Balance	\$0	\$2,000,000	\$2,052,845	\$2,000,000	0.00%
Transfers In	\$0	\$0	\$290,000	\$0	0.00%
<b>Total Revenues</b>	<b>\$11,141,139</b>	<b>\$13,272,202</b>	<b>\$13,615,047</b>	<b>\$13,955,200</b>	<b>5.15%</b>
Personnel Costs	\$0	\$0	\$106,077	\$0	0.00%
Contracted Services	\$358,912	\$487,589	\$537,434	\$498,120	2.16%
Operational Support	\$8,401,511	\$12,784,613	\$12,971,536	\$13,457,080	5.26%
<b>Total Expenditures</b>	<b>\$8,760,423</b>	<b>\$13,272,202</b>	<b>\$13,615,047</b>	<b>\$13,955,200</b>	<b>5.15%</b>



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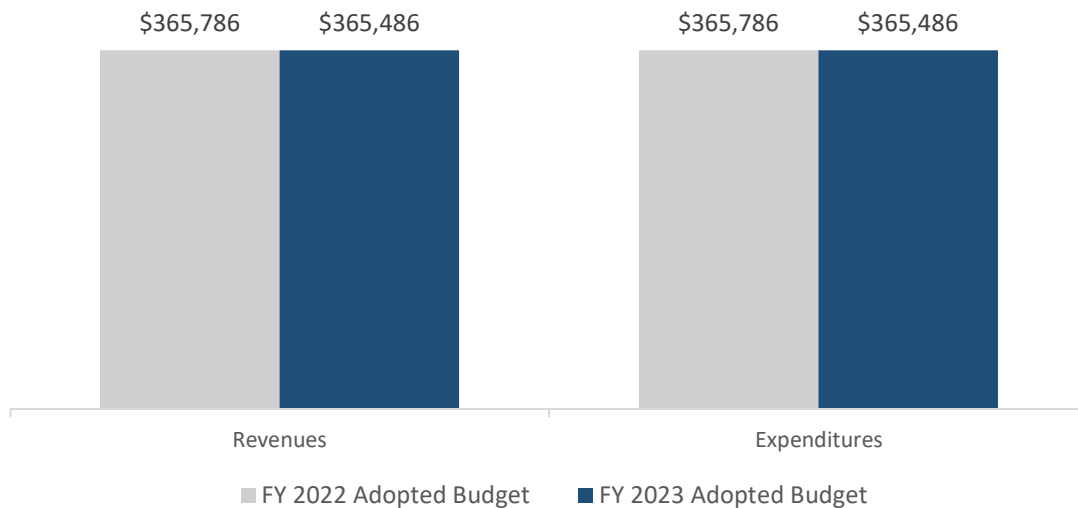
# Dental Self-Insurance



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 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$208	\$300	\$300	\$0	0.00%
Other Revenues	\$362,481	\$365,486	\$365,486	\$365,486	0.00%
<b>Total Revenues</b>	<b>\$362,689</b>	<b>\$365,786</b>	<b>\$365,786</b>	<b>\$365,486</b>	<b>-0.08%</b>
Operational Support	\$347,388	\$365,786	\$365,786	\$365,486	-0.08%
<b>Total Expenditures</b>	<b>\$347,388</b>	<b>\$365,786</b>	<b>\$365,786</b>	<b>\$365,486</b>	<b>-0.08%</b>



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# Vehicle/Equipment Renewal & Replacement

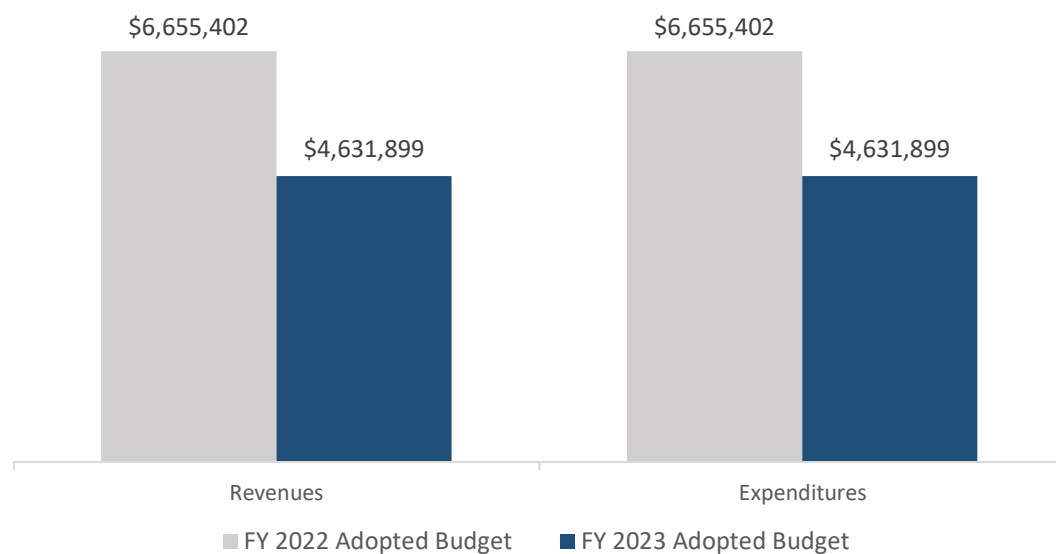


The Vehicle/Equipment Replacement Fund is used to accumulate and allocate the costs associated with the City's vehicle and equipment replacement, as well as purchases of additional items as the City continues to grow and demand for these items increases.

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 as reflected in the amended budget below, and does not plan to borrow any additional funds for this purpose in FY 2023.

## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Investment Earnings	\$3,248	\$0	\$0	\$0	0.00%
Other Revenues	\$7,048,379	\$6,655,402	\$12,699,676	\$4,631,899	-30.40%
Appropriated Fund Balance	\$0	\$0	\$1,242,012	\$0	0.00%
<b>Total Revenues</b>	<b>\$7,051,627</b>	<b>\$6,655,402</b>	<b>\$13,941,688</b>	<b>\$4,631,899</b>	<b>-30.40%</b>
Contracted Services	\$3,432	\$4,920	\$4,920	\$5,100	3.66%
Debt Service	\$3,656,561	\$3,338,184	\$3,358,184	\$4,185,763	25.39%
Equipment/Capital Outlay	\$2,896,098	\$2,991,550	\$9,738,301	\$0	-100.00%
Maintenance	\$22,930	\$0	\$6,000	\$0	0.00%
Operational Support	\$428,037	\$320,748	\$834,283	\$441,036	37.50%
<b>Total Expenditures</b>	<b>\$7,007,058</b>	<b>\$6,655,402</b>	<b>\$13,941,688</b>	<b>\$4,631,899</b>	<b>-30.40%</b>



# Technology Internal Services

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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.

## **FY 2022 Major Accomplishments**

- Paperless Agenda – City Council meetings shifted to paperless, using iPads, Granicus, and Adobe
- Safety Loss System Replacement – Support deployment of Human Resources' new Occupational Safety and Health Administration (OSHA) safety incident management and reporting system, PureOHS
- Public Works/Electric Warehouse Reporting – implemented reporting that helps the divisions better manage their inventory
- New World Software Upgrade – major Public Safety software system upgrade
- Police Department Collaboration System Deployment (Smartforce) – Supported implementation of cloud solution supporting Stratified Policing methodology
- Meter Read Upgrade (FCS – Itron) – Upgrade to meter reader field hardware and software systems and underlying backend systems
- Franklin Urban Sports and Entertainment (FUSE) District Technology Infrastructure – Completed installation of wired/wireless networking and security camera equipment; transferred admin to team IT
- Streetscape Fiber/Security Cameras – Installation of fiber optic cabling and nine security cameras on Main Ave between Trenton and Chester

# Technology Internal Services

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- Sims & Martha Rivers Infrastructure –preparation for Gaston College use
- Public Safety Server/Storage Refresh

## **FY 2023 Budget Highlights**

- Very high frequency (VHF) radio system refresh (Utilities, Public Works, Transit, etc.)

## **Goals**

- Work with City departments to expand/enhance the applications that serve their business units
- Continuously improve both infrastructure and application security
- Review and improve solutions for disaster recovery and business continuity

## **Objectives**

- City Integrated Voice Response (IVR) menu redesign
- Replace/improve Citizen event notification system
- Complete Cayenta Utilities System upgrade from 7.7 to 9.1
- Support Municipal Operations Center (MOC) facility expansions with required technology infrastructure
- Begin the implementation/migration process of the asset management system that supports Public Utilities and Public Works
- Begin collaborative Advanced Metering Infrastructure (AMI) project with Public Utilities and Finance
- Advance City cybersecurity preparation and posture
- Refresh infrastructure and end-user computer equipment to address any end-of-life or end-of-support items
- Implement VHF radio system refresh/replacement

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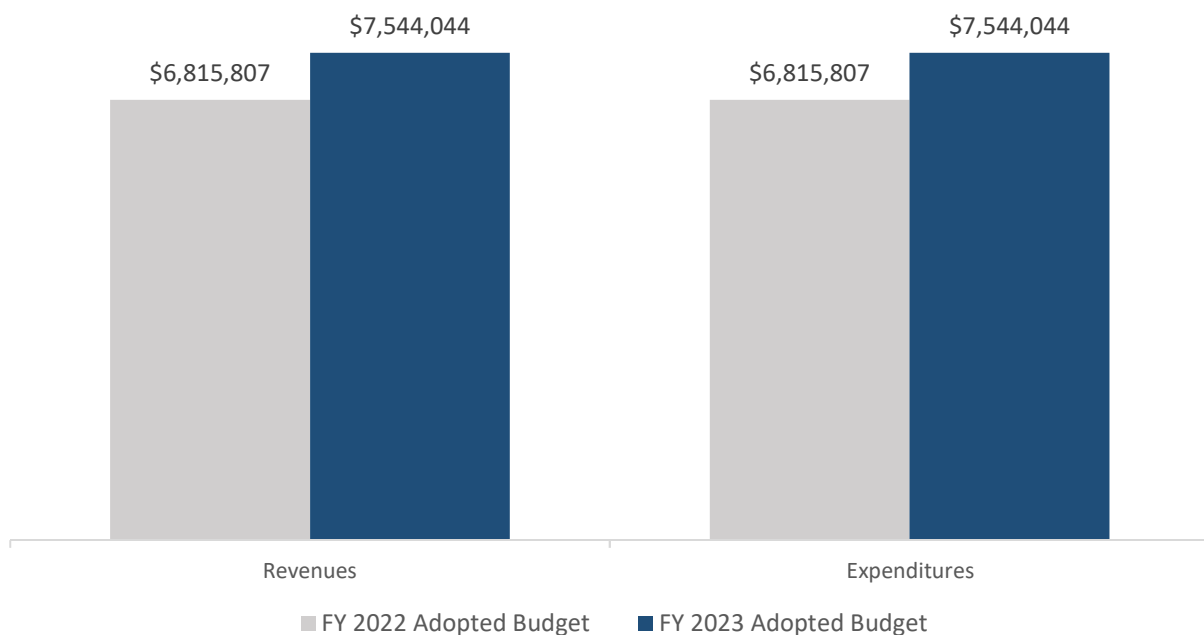
# Technology Internal Services



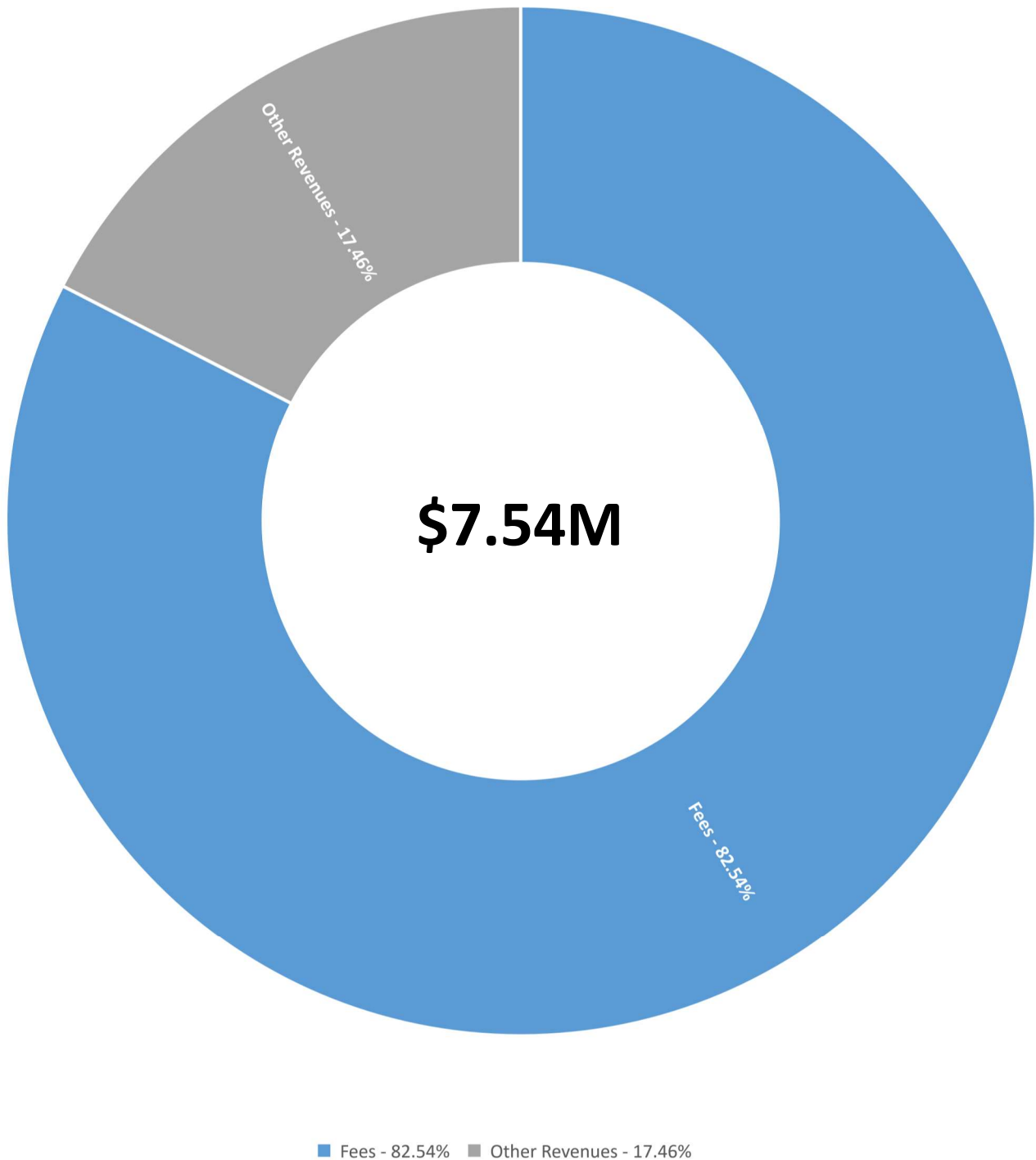
## Budget Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2022 Amended Budget	FY 2023 Adopted Budget	% Change from Adopted
Fees	\$5,356,741	\$5,548,565	\$5,548,565	\$6,227,116	12.23%
Investment Earnings	\$579	\$0	\$0	\$0	0.00%
Other Revenues	\$1,140,736	\$1,151,151	\$1,151,151	\$1,316,928	14.40%
Utilities & Leases	\$0	\$0	\$15,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$116,091	\$2,007,937	\$0	-100.00%
<b>Total Revenues</b>	<b>\$6,498,056</b>	<b>\$6,815,807</b>	<b>\$8,722,653</b>	<b>\$7,544,044</b>	<b>10.68%</b>

Personnel Costs	\$3,206,919	\$3,515,071	\$3,663,547	\$3,924,052	11.64%
Contracted Services	\$1,613,546	\$1,875,911	\$2,119,592	\$2,049,992	9.28%
Debt Service	\$0	\$0	\$3,060	\$0	0.00%
Equipment Lease & Utilities	\$454,151	\$521,298	\$533,238	\$642,431	23.24%
Equipment/Capital Outlay	\$29,561	\$0	\$33,845	\$0	0.00%
Maintenance	\$42,409	\$85,333	\$87,735	\$100,698	18.01%
Operational Support	\$695,124	\$759,194	\$2,214,976	\$775,080	2.09%
Travel/Training	\$11,040	\$59,000	\$66,660	\$51,791	-12.22%
<b>Total Expenditures</b>	<b>\$6,052,750</b>	<b>\$6,815,807</b>	<b>\$8,722,653</b>	<b>\$7,544,044</b>	<b>10.68%</b>

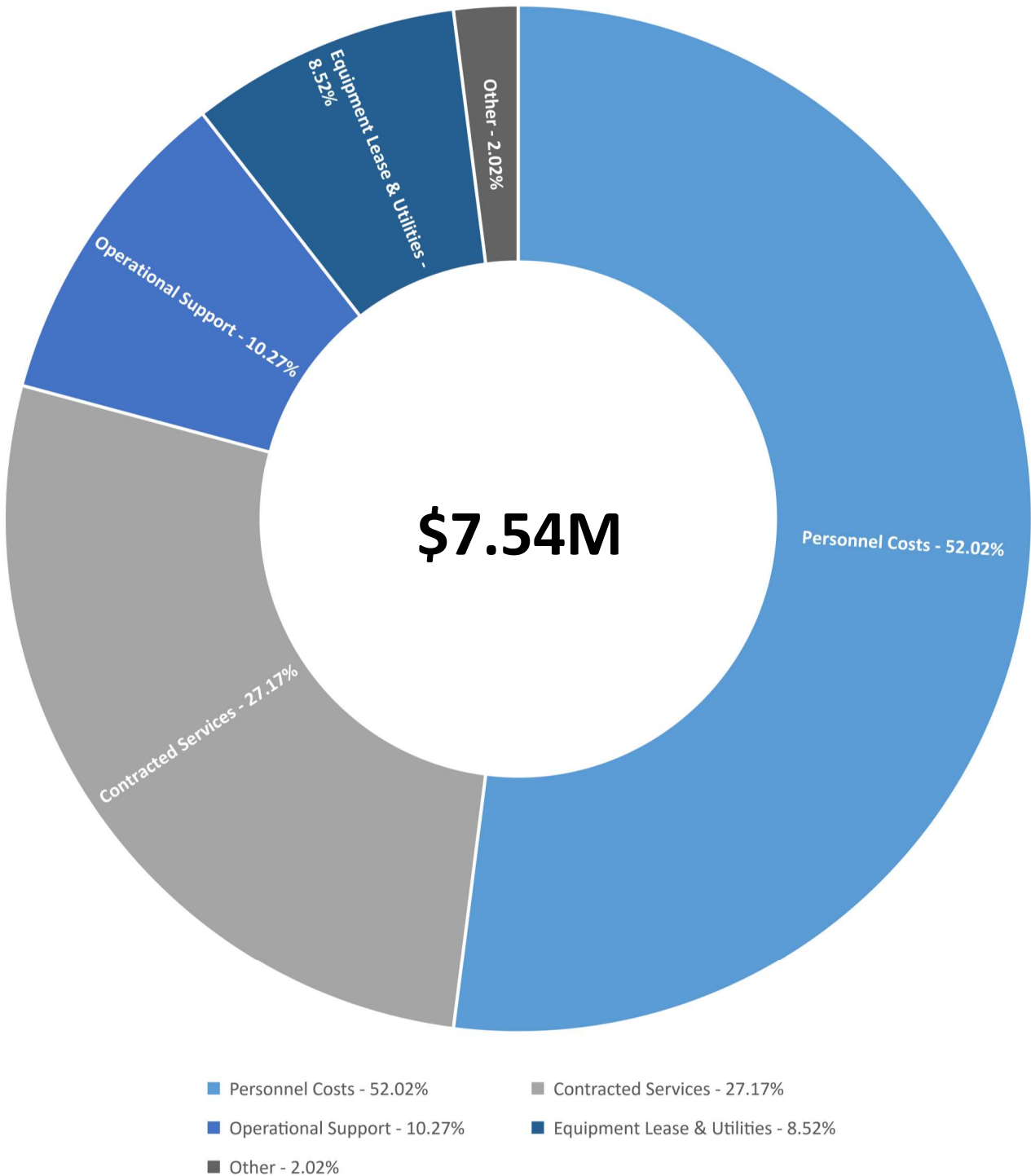


## REVENUES



# Technology Internal Services

## EXPENDITURES



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



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# Capital Projects

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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.

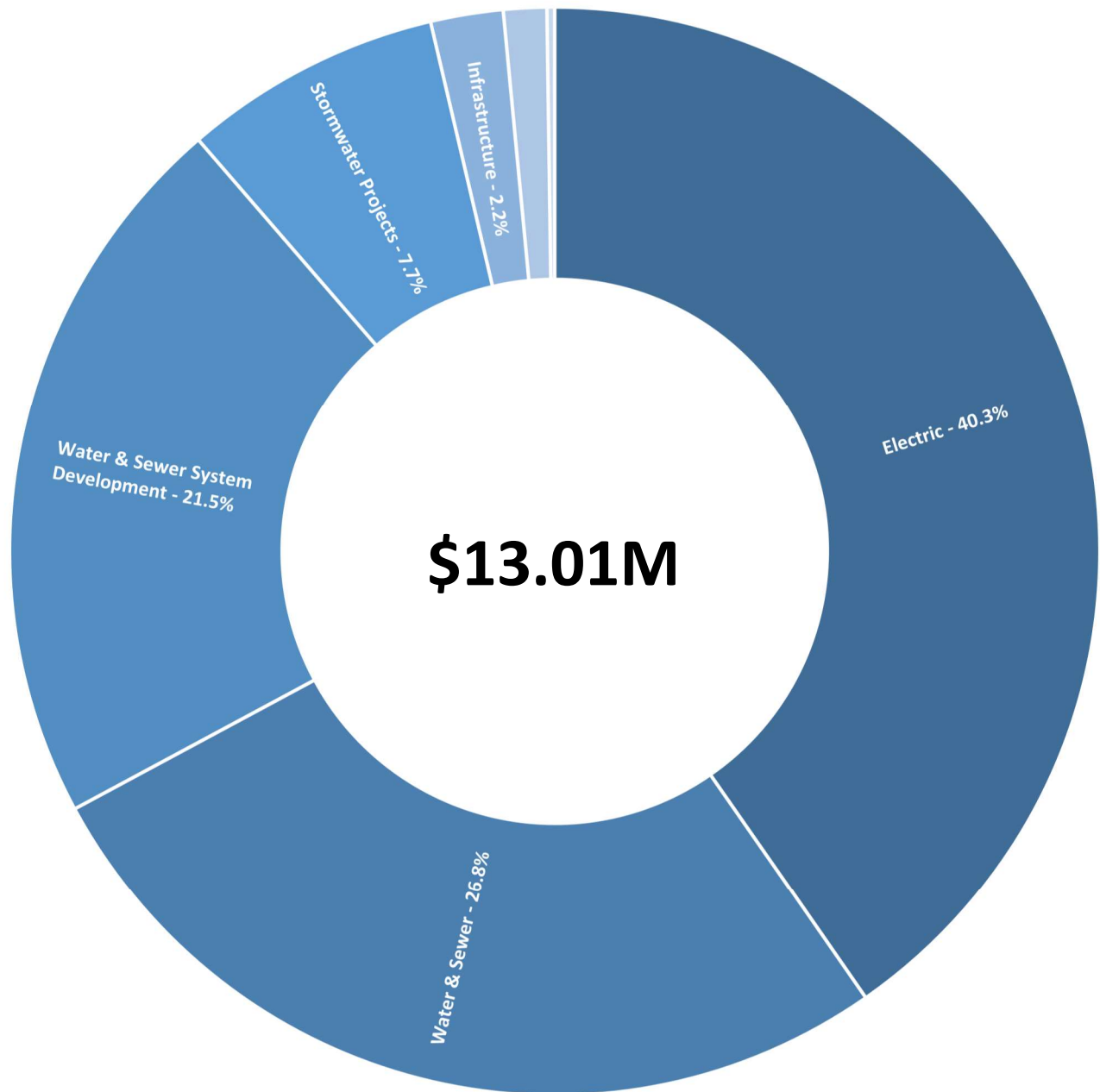
Each year as part of the budget preparation process, City Management, Director of Financial Services, Budget Office and affected departments, propose a capital improvement plan for each major capital fund. The plan is basically a planning tool for management and City Council. The first year of the plan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

- Franklin Blvd. Streetscape Improvements
- AMI / AMR Improvements (Electric, Water / Sewer, Finance, Technology Services)
- NCDOT Bike / Pedestrian Improvements (DOT projects with local share required)
- Erwin Center Parking Lot Improvements
- Southeast Sewer Expansion
- South New Hope Road Widening (Partner with NC DOT)
- Design of Sidewalk for Franklin Square to City Limits (Partner with NC DOT)
- Union Road Widening (Partner with NC DOT)

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# Capital Projects



- Electric - 40.3%
- Water & Sewer - 26.8%
- Water & Sewer System Development - 21.5%
- Stormwater Projects - 7.7%
- Infrastructure - 2.2%
- Airport - 1.3%
- Street Improvements - 0.2%

# Capital Project Funds

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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 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 2023 Budget	\$166,667
Funding Source(s)	\$150,000 from NCDOT Aviation Division \$16,667 transfer from General Fund for City's required match
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

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# Airport Capital Projects



## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	\$ 102,450	\$ 99,186	\$ 99,186	\$ 99,186	\$ 99,186	\$ 99,186
<b>Revenues</b>						
Interest	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -
NCDOT Aviation Division	1,304,674	150,000	150,000	150,000	150,000	150,000
Transfer from General Fund	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>
			-			
<b>Total Revenues</b>	\$ 1,321,318	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
<b>Expenditures</b>						
Airport Operations	<u>\$ 1,324,582</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>
			-			
<b>Total Expenditures</b>	<u>\$ 1,324,582</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>
<b>Fund Balance Remaining</b>	\$ 99,186	\$ 99,186	\$ 99,186	\$ 99,186	\$ 99,186	\$ 99,186

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# Street Improvement Capital Projects

## New Projects

The FY 2023 budget includes no funding for new projects.

## Continuing Projects

Project Name	Traffic Calming
Description	Speed humps are installed by petition per City policy
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 Budget	\$30,000
Funding Source(s)	Transfer from General Fund
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



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# Street Improvement Capital Projects

Project Name	FUSE - Silent Crossing at Trenton Street
Description	Implementation of a Quiet Zone at Trenton Street, where locomotive horns are not routinely sounded as set forth in federal regulation 49 CFR Part 222.
Estimated Cost	\$488,878
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is being carried from prior year
Funding Source(s)	2010 GO Bonds
Impact on Operating Budget	Silent Crossing will be maintained by Norfolk Southern Railway, therefore, there will be no impact on the operating budget.

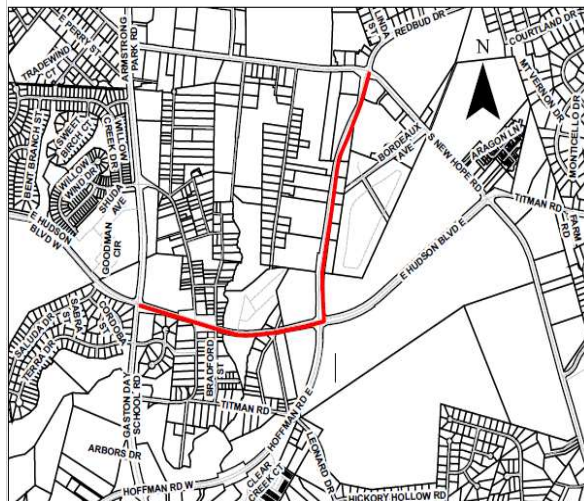
The following projects are part of the NC State Transportation Improvement Plan (STIP). The City is anticipating funding 20% of the project costs. Once let, the phases will be funded over several fiscal years. Phases include preliminary engineering, right of way acquisition and construction.



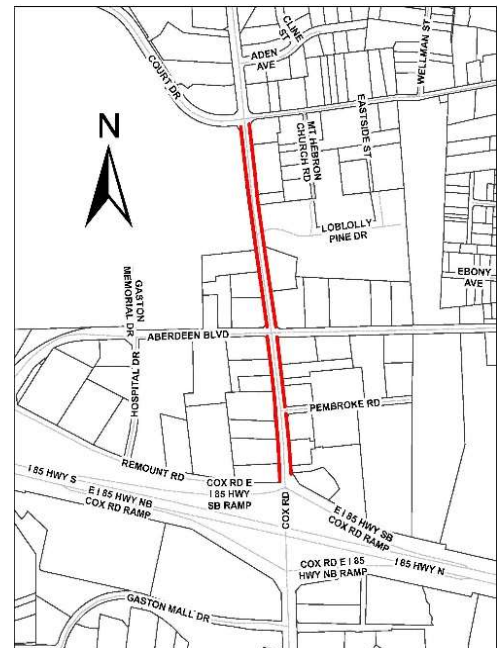
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# Street Improvement Capital Projects

Project Name	Hudson Boulevard/Redbud Drive Sidewalks
Description	Construction of missing sidewalk along one side of East Hudson Boulevard (SR 1255) from Gaston Day School Road (SR 2200) to Redbud Drive (SR 2466) and along one side of Redbud Drive from East Hudson Boulevard to South New Hope Road (NC 279)
Estimated Cost	\$307,500
Estimated Completion	FY 2024
FY 2023 Budget	N/A – budget is carrying forward from prior year
Funding Source(s)	NC State Transportation Improvement Plan (80%) Transfer from General Fund for City's required contribution (20%)
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.



Hudson Boulevard/Redbud Drive

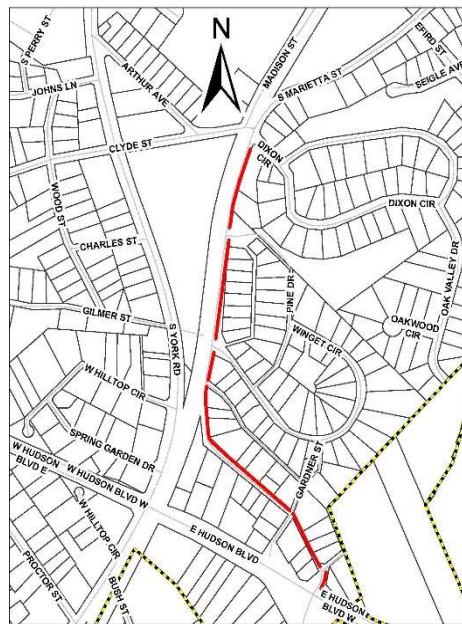


Cox Road/Court Drive

Project Name	Cox Road/Court Drive Sidewalk
Description	Construction of sidewalks on both sides of Cox Road (SR 2200) from I-85 to Court Drive
Estimated Cost	\$237,500
Estimated Completion	FY 2024
FY 2023 Budget	N/A – budget is carrying forward from prior year
Funding Source(s)	NC State Transportation Improvement Plan (80%) Transfer from General Fund for City's required contribution (20%)
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.
Project Name	South Marietta Street/Hilltop Drive Sidewalks

# Street Improvement Capital Projects

Description	Construction of sidewalk on one side of South Marietta Street/Hilltop Drive, along Dixon Circle to Hudson Boulevard
Estimated Cost	\$663,000
Estimated Completion	FY 2024
FY 2023 Budget	N/A – budget is carrying forward from prior year
Funding Source(s)	NC State Transportation Improvement Plan (80%) Transfer from General Fund for City's required contribution (20%)
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.



South Marietta Street/Hilltop Drive

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# Street Improvement Capital Projects



## Financial Forecast

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actuals	Amended Budget	Adopted Budget	Estimate	Estimate	Estimate
<b>Fund Balance Forward</b>	<b>\$ 3,266,621</b>	<b>\$ 3,002,973</b>	<b>\$ 3,002,973</b>	<b>\$ 3,002,973</b>	<b>\$ 3,002,973</b>	<b>\$ 2,749,973</b>
<b>Revenues</b>						
Interest Earnings	\$ 339	\$ -	\$ -	\$ -	\$ -	\$ -
Gaston County	13,000	-	-	-	-	-
Congestion Mitigation & Air Quality (CMAQ) Grant Funding	-	-	-	-	1,012,000	299,200
NCDOT	177,670	1,453,070	-	-	-	-
Miscellaneous	6	-	-	-	-	-
Fund Balance Appropriated	-	2,998,894	-	-	-	-
Transfer from General Fund	<u>\$ 478,000</u>	<u>\$ 172,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
			-			
<b>Total Revenues</b>	<b><u>\$ 669,015</u></b>	<b><u>\$ 4,623,964</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 1,042,000</u></b>	<b><u>\$ 329,200</u></b>
<b>Expenditures</b>						
Planning / Transportation	\$ 11,746	\$ 583,600	\$ -	\$ -	\$ 1,265,000	\$ 374,000
Joint Venture-Streets	-	28,221	-	-	-	-
Traffic Calming Construction	-	78,543	30,000	30,000	30,000	30,000
Bridge Repairs & Replacements	-	75,000	-	-	-	-
Traffic Signal System	165,801	327,598	-	-	-	-
2010 GOB - Road Widening	696,682	1,609,293	-	-	-	-
2010 GOB - Sidewalks	<u>58,434</u>	<u>1,921,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
			-			
<b>Total Expenditures</b>	<b><u>\$ 932,663</u></b>	<b><u>\$ 4,623,964</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 30,000</u></b>	<b><u>\$ 1,295,000</u></b>	<b><u>\$ 404,000</u></b>
			-			
<b>Fund Balance Remaining</b>	<b><u>\$ 3,002,973</u></b>	<b><u>\$ 3,002,973</u></b>	<b><u>\$ 3,002,973</u></b>	<b><u>\$ 3,002,973</u></b>	<b><u>\$ 2,749,973</u></b>	<b><u>\$ 2,675,173</u></b>

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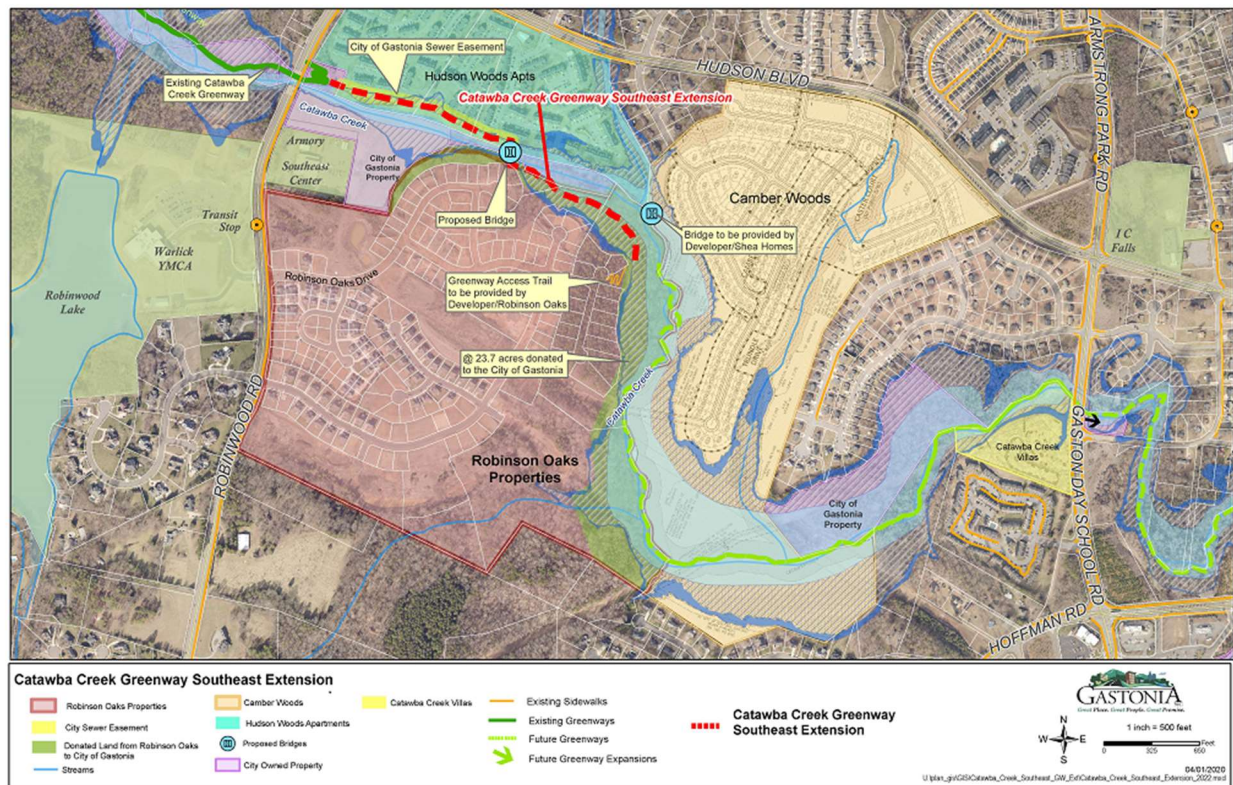
# General Fund Capital Projects

## New Projects

The FY 2023 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	\$1,850,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A - Carry over from prior year/Grant Funding
Funding Source(s)	\$277,010 – Payment in lieu of greenway from a developer \$1,850,000 – State Capital Infrastructure Fund Grant
Impact on Operating Budget	Increase in yearly maintenance (seed, pesticides, and patching. Impact to overtime and staffing, as well as to non-capital account (benches, receptacles)



## General Fund Capital Projects



Project Name	Highland Branch Greenway – Phase I (C-5622)
Description	Construction of a 10 foot wide greenway trail from US 321 to Bulb Avenue in order to connect with the Highland Rail Trail
Estimated Cost	\$1,298,438
Estimated Completion	TBD
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	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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# General Fund Capital Projects



## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 15,987,039</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>
<b>Revenues</b>						
Interest Earnings	8,471	-	-	-	-	-
Sale of City property	142,714	-	-	-	-	-
Congestion Mitigation and Air Quality (CMAQ) Grant Funding	11,175	408,824	-	-	-	-
Reimbursement - Farmers Market Shed	6,200	-	-	-	-	-
Payment In Lieu - Greenways	-	230,000	-	-	-	-
Miscellaneous Revenues	40,636	-	-	-	-	-
Fund Balance Appropriated	-	2,711,341	-	-	-	-
Transfer from General Fund	3,033,005	269,900	-	-	-	-
Transfer from Infrastructure Fund	-	55,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,242,201</b>	<b>\$ 3,675,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
Mayor's Youth Council	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
Financial Services / Accounting	320	107,863	-	-	-	-
Development Services / Planning	232,163	522,837	-	-	-	-
Planning / Transportation	-	564,122	-	-	-	-
P.W / Field Operations / Powell Bill	311	385	-	-	-	-
Recreation / Administration	9,888	133,746	-	-	-	-
Martha Rivers Park	-	3,114	-	-	-	-
2010 LOBs - Recreation	-	24	-	-	-	-
Gastonia Optimist Club Park	-	33,719	-	-	-	-
Downtown Sports & Entertainment Complex (*)	16,219,648	2,023,461	-	-	-	-
Farmers' Market	260	-	-	-	-	-
Greenways	260	267,801	-	-	-	-
Transfer to FUSE	-	17,693	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 16,462,850</b>	<b>\$ 3,675,065</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance Remaining</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>	<b>\$ 2,766,390</b>

No new projects or funding are forecasted at this time.

# 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.

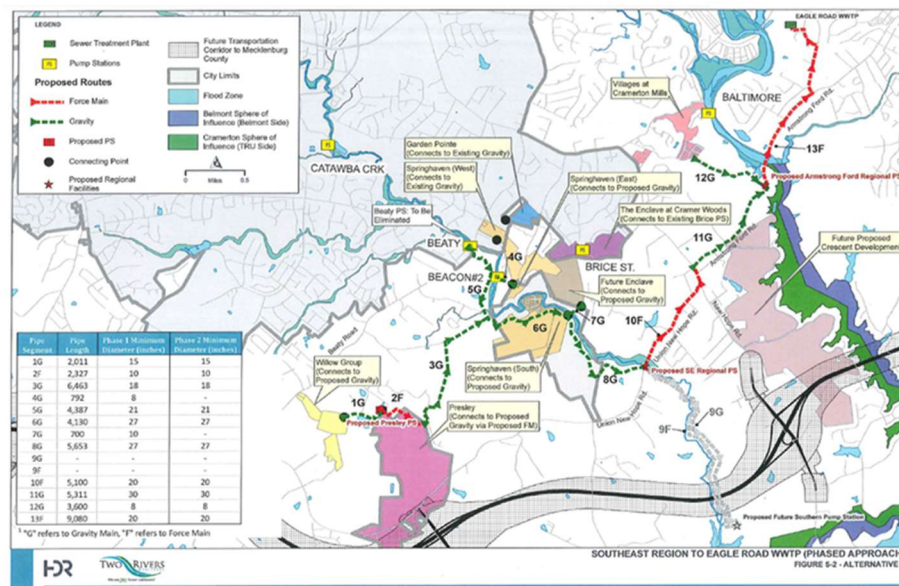
It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps mitigate the need for existing customers to pay for system expansions entirely through increased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

## New Projects

The FY 2023 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 2023 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, which are unknown at this time and will be funded from sales revenues.



# Water & Sewer System Development



## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 1,602,153</b>	<b>\$ 1,910,669</b>	<b>\$ 1,910,669</b>	<b>\$ 1,910,669</b>	<b>\$ 1,910,669</b>	<b>\$ 1,910,669</b>
<b>Revenues</b>						
Interest Earnings	\$ 1,310	\$ -	\$ -	\$ 14,500	\$ 14,500	\$ 14,500
Sewer System Development Fee	430,621	347,000	400,000	425,000	450,000	475,000
Southeast Sewer Development Fee	450,450	472,500	800,000	825,000	850,000	900,000
Southwest Sewer Development Fee	-	-	50,000	75,000	100,000	150,000
Water System Development Fee	747,957	498,400	700,000	725,000	750,000	800,000
Southeast Water System Development Fee	178,178	186,900	800,000	825,000	850,000	900,000
Southwest Water System Development Fee	-	-	50,000	75,000	100,000	150,000
<b>Total Revenues</b>	<b><u>\$ 1,808,516</u></b>	<b><u>\$ 1,504,800</u></b>	<b><u>\$ 2,800,000</u></b>	<b><u>\$ 2,964,500</u></b>	<b><u>\$ 3,114,500</u></b>	<b><u>\$ 3,389,500</u></b>
<b>Expenditures</b>						
Administration	\$ -	\$ -	\$ -	\$ 14,500	\$ 14,500	\$ 14,500
Sewer System Development Fee	-	347,000	400,000	425,000	450,000	475,000
Southeast Sewer System Development Fee	-	472,500	800,000	825,000	850,000	900,000
Southwest Sewer Development Fee	-	-	50,000	75,000	100,000	150,000
Water System Development Fee	-	498,400	700,000	725,000	750,000	800,000
Southeast Water System Development Fee	-	186,900	800,000	825,000	850,000	900,000
Southwest Water System Development Fee	-	-	50,000	75,000	100,000	150,000
Transfers to Water & Sewer Capital Projects	<u>1,500,000</u>	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 1,500,000</u></b>	<b><u>\$ 1,504,800</u></b>	<b><u>\$ 2,800,000</u></b>	<b><u>\$ 2,964,500</u></b>	<b><u>\$ 3,114,500</u></b>	<b><u>\$ 3,389,500</u></b>
<b>Fund Balance Remaining</b>	<b><u>\$ 1,910,669</u></b>	<b><u>\$ 1,910,669</u></b>	<b><u>\$ 1,910,669</u></b>	<b><u>\$ 1,910,669</u></b>	<b><u>\$ 1,910,669</u></b>	<b><u>\$ 1,910,669</u></b>

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# Water & Sewer Capital Projects

## New Projects

Project Name	Sewer Assessment - Royal Oaks/Kendrick Rd
Description	Extend 8-inch sewer approximately 1300 feet along Royals Oaks Ln. and Kendrick Road to serve existing properties.
Estimated Cost	\$260,000
Estimated Completion	FY 2023
FY 2023 Budget	\$260,000
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	Bar Screens Replacement for Duhart Pump Station
Description	Replacement of (2) antiquated bar screens at the Duhart Pump Station
Estimated Cost	\$500,000
Estimated Completion	FY 2023
FY 2023 Budget	\$500,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
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	Long Creek East Blower Building MCC1 Replacement
Description	Replacement of a 58-year-old motor control center. Project will mitigate the substantial risk of failure as well as bring the control center up to current electrical safety standards.
Estimated Cost	\$310,000
Estimated Completion	FY 2023
FY 2023 Budget	\$310,000
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	Long Creek Clarifier Rehabilitation - Phase II
Description	The second phase of rehabilitating the metal structures of seven clarifiers; necessary repairs to the structure will be made, followed by the application of a protective coating
Estimated Cost	\$300,000
Estimated Completion	FY 2023
FY 2023 Budget	\$300,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Ensure clarifiers remain operational to avoid increased costs that would be incurred if any of the seven clarifiers fail.





# Water & Sewer Capital Projects

Project Name	PRV Improvement Project – Cramerton
Description	Evaluation & improvements to Cramerton water distribution system pressure reducing valves (PRVs)
Estimated Cost	\$400,000
Estimated Completion	FY 2023
FY 2023 Budget	\$400,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Ensures water distribution system pressures within Cramerton are within acceptable parameters to reduce system pressure spikes, main breaks and service disruptions.



Project Name	Engineering design of 12" waterline on Ozark Avenue (I-85 to New Hope Road)
Description	Engineering evaluation and improvement design of existing water distribution lines on Ozark Avenue (I-85 to New Hope Road)
Estimated Cost	\$500,000
Estimated Completion	FY 2023
FY 2023 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.



# Water & Sewer Capital Projects

Project Name	Engineering evaluation of the Sodium Hypochlorite On-site Generation System
Description	Evaluate the four storage tanks that are leaking and the generators which are no longer reliable.
Estimated Cost	\$125,000
Estimated Completion	FY 2023
FY 2023 Budget	\$125,000
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.



Sodium Hypochlorite On-site Generation System



Filter Sedimentation Basin Drain and Influent Valves

Project Name	Filter sedimentation basin drain and influent valves
Description	Replacement of the filter sedimentation basin drain and influent valves on filter trains 3-6
Estimated Cost	\$195,000
Estimated Completion	FY 2023
FY 2023 Budget	\$195,000
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	High service distribution pumping equipment at the WTP
Description	Overhaul of high service distribution pumping equipment at the Water Treatment Plant
Estimated Cost	\$200,000
Estimated Completion	FY 2023
FY 2023 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.



High service distribution pumping equipment



Raw water pumping equipment

Project Name	Raw water pumping equipment at Mountain Island Lake
Description	Overhaul of raw water pumping equipment at Mountain Island Lake
Estimated Cost	\$500,000
Estimated Completion	FY 2023
FY 2023 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.



# Water & Sewer Capital Projects

## Continuing Projects

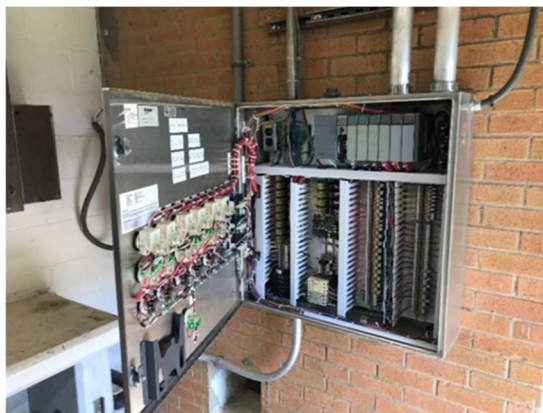
Project Name	Southeast Sewer Expansion
Description	Expansion of the Sewer in Southeast Gastonia. Project includes right of way acquisition, permitting and 8 separate construction contracts. Contracts 1 and 2 have been completed and contracts 3 and 6 will begin in FY 2022. These two contracts are for the Armstrong Ford Pump Station Force Main & Gravity Sewer and Baltimore Part II Gravity Sewer (#3) and the Armstrong Ford Regional Pump Station (#6)
Estimated Total Cost	\$42,000,000
Estimated Completion	TBD
FY 2023 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.

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	\$200,000
Estimated Completion	FY 2023
FY 2023 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.



# Water & Sewer Capital Projects

Project Name	Process Automation Improvements Crowders Creek
Description	Design phase of replacing obsolete programmable logic controllers in the Supervisory Control and Data Acquisition (SCADA) system at the Water Treatment Plant
Estimated Cost	\$373,900
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Critical SCADA equipment must be replaced prior to failure; otherwise, failure will result in the need for nine additional full-time employees to operate the treatment plant.



Process Automation



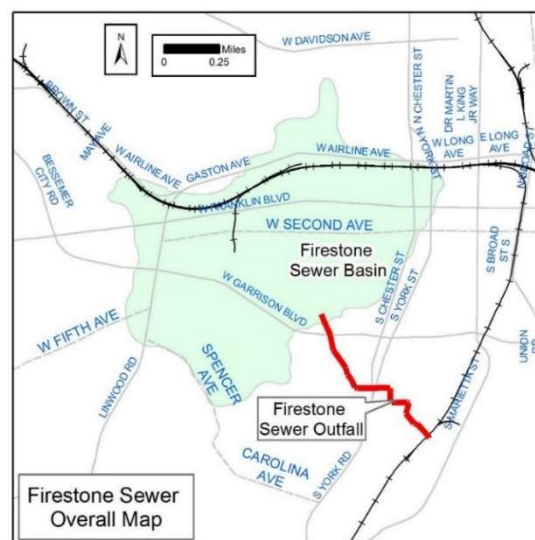
Sewer Replacement

Project Name	Crowders Creek Wastewater Treatment Plant (WWTP) Influent Sewer Replacement
Description	Replacement of 42" diameter RCP sanitary sewer line
Estimated Cost	\$450,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
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	Firestone Outfall Study
Description	Third party sanitary sewer assessment of the Firestone Sanitary Sewer Basin
Estimated Cost	\$150,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
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	Sewer Lining Projects
Description	Installation of cured-in-place-pipe (CIPP) lining of existing damaged and/or aged sewer lines to decrease the infiltration of stormwater and groundwater into the existing sewer lines
Estimated Cost	\$200,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
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	Integrated Wastewater Collection Pump Station Controller Pilot
Description	Implement a pilot installation of modern remote telemetry unit (RTU) with an integrated pump station controller
Estimated Cost	\$30,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	This will increase utility efficiency due to data collection and enhanced lift station response time. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.



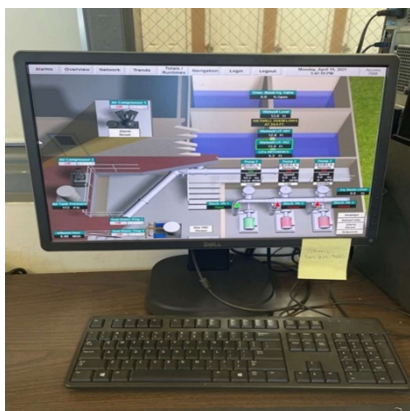
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# Water & Sewer Capital Projects

Project Name	Integrate Verbatim Polling Checks into Supervisory Control and Data Acquisition (SCADA)
Description	Incorporate verbatim polling checks into the Catawba pump station PLC to allow for remote station monitoring
Estimated Cost	\$16,600
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Remote monitoring will increase staff efficiency and result in less equipment failures. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.



Project Name	Catawba and Duhart Pump Station Human Machine Interface (HMI) Improvements
Description	Replacement of unsupported Rockwell RSView 32 SCADA software HMI
Estimated Cost	\$268,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Failure of the SCADA system would result in increased operational costs to manage the wastewater collection system. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.

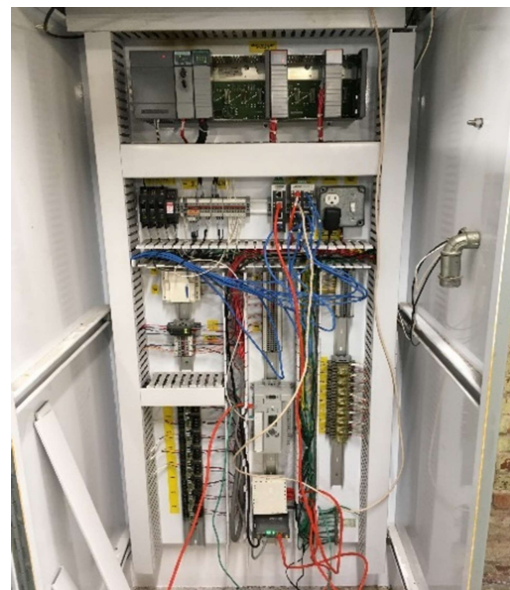


# Water & Sewer Capital Projects

Project Name	Long Creek Clarifier Rehabilitation - Phase I
Description	First phase of rehabilitating the metal structures of seven clarifiers; necessary repairs to the structure will be made, followed by the application of a protective coating
Estimated Cost	\$335,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Ensure clarifiers remain operational to avoid increased costs that would be incurred if any of the seven clarifiers fail.



Long Creek Clarifier Rehab



RTU Pilot Project

Project Name	Water Distribution Remote Telemetry Unit (RTU) Pilot Project
Description	Installation of a RTU with a programmable logic controller (PLC) to allow monitoring and control of the Berry Mountain Pump Station (Water) from the Water Treatment Plant (WTP)
Estimated Cost	\$95,700
Estimated Completion	FY 2023
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Enable better oversight and control by WTP operating staff and reduce visits from Facility Maintenance staff. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.



Project Name	Water Model Update
Description	Update the existing model to include lines added since 2001, as well as calibrate and update short, intermediate and long-term system expansion plans
Estimated Cost	\$500,000
Estimated Completion	TBD
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Allow for the ongoing understanding of the hydraulic conditions in the 600+ miles of distribution system that the City of Gastonia/Two Rivers Utilities (TRU) operates 24 hours each day.

# Water & Sewer Capital Projects

Project Name	Rankin Lake 36" Valve Refurbishment
Description	Repair or replacement of the two 36" gate valves at the upper lake that appear to have separated from the lines they were previously attached to and replace all the concrete cylinder pipe in that area with ductile iron pipe. Repair or replacement of the two 36" gate valves behind the two pump stations that allow raw water flow to be stopped because they can no longer completely stop the water flow.
Estimated Cost	\$500,000
Estimated Completion	TBD
FY 2023 Budget	N/A – Funding is carrying over from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Controlling raw water flow to the Wastewater Treatment Plant and repairing leaks will reduce the loss of water.



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# Water & Sewer Capital Projects



## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 7,800,222</b>	<b>\$ 9,440,310</b>	<b>\$ 9,440,310</b>	<b>\$ 9,440,310</b>	<b>\$ 8,291,910</b>	<b>\$ 8,392,010</b>
<b>Revenues</b>						
Interest	\$ 4,795	\$ -	\$ -	\$ 82,600	\$ 82,600	\$ 82,600
Revenue Bond	-	-	-	38,965,000	-	-
NC Department of Environmental Quality (NCDEQ)	2,800	-	-	-	-	-
Bessemer City - NC Commerce Grant	767,365	-	-	-	-	-
McAdenville - Gaston County	100,000	-	-	-	-	-
Loan Proceeds - NCDEQ	429,064	-	-	-	-	-
Loan Proceeds - NC State Revolving Loan Fund	1,012,466	-	-	-	-	-
Gaston County	95,921	-	-	-	-	-
Miscellaneous Revenues	198	-	-	-	-	-
Transfer from W&S Capital Exp & Dev	5,113,900	3,749,428	3,490,000	1,500,000	1,500,000	1,500,000
Transfer from W&S System Development	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>\$ 9,026,510</u></b>	<b><u>\$ 3,749,428</u></b>	<b><u>\$ 3,490,000</u></b>	<b><u>\$ 40,947,600</u></b>	<b><u>\$ 1,582,600</u></b>	<b><u>\$ 1,582,600</u></b>
<b>Expenditures</b>						
Miscellaneous Grants / Donations	\$ 7,300	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	1,750	-	-	-	-	-
Downtown Sports & Entertainment Complex	399,107	-	-	-	-	-
Regionalization	315,359	-	-	-	-	-
Crowders Creek WWTP Improvements	7,332	823,900	-	-	-	-
Southeast Sewer Expansion	3,600,416	-	-	39,365,000	-	-
Sewer Improvements - NCDOT Conflicts	-	-	-	195,000	-	-
Southeast Water Expansion	733,860	-	-	-	-	-
Meter Shop	-	402,728	-	-	-	-
Collection System Improvements	725,784	550,000	200,000	1,081,000	1,012,500	1,000,000
Special Assessments	154,313	-	260,000	-	-	20,000
SCADA Replacement	74,108	-	-	-	-	-
Pump Station/Force Main Improvements	104,737	342,100	500,000	-	400,000	-
Long Creek WWTP Improvements	4,513	335,000	610,000	-	-	-
Water Improvements - NCDOT Conflicts	-	-	-	455,000	-	-
Water Distribution Improvements	959,207	695,700	900,000	1,000,000	10,000	155,000
Water Supply/Treatment Improvements	60,566	600,000	1,020,000	-	60,000	375,000
Water Treatment Plant Rehabilitation	1,271	-	-	-	-	-
WTP Project - \$30M SRL and 2015 Rev Bonds	<u>236,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>\$ 7,386,422</u></b>	<b><u>\$ 3,749,428</u></b>	<b><u>\$ 3,490,000</u></b>	<b><u>\$ 42,096,000</u></b>	<b><u>\$ 1,482,500</u></b>	<b><u>\$ 1,550,000</u></b>
<b>Fund Balance Remaining</b>	<b><u>\$ 9,440,310</u></b>	<b><u>\$ 9,440,310</u></b>	<b><u>\$ 9,440,310</u></b>	<b><u>\$ 8,291,910</u></b>	<b><u>\$ 8,392,010</u></b>	<b><u>\$ 8,424,610</u></b>

# Electric Capital Projects

## New Projects

Project Name	New Southeast Substation
Description	New substation to serve the growth in southeast Gastonia
Estimated Cost	\$4,150,000
Estimated Completion	TBD
FY 2023 Budget	\$1,650,000
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. 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.



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# Electric Capital Projects

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 send its status information. The goal of an AMI is to provide real-time data about electric consumption.
Estimated Cost	TBD
Estimated Completion	TBD
FY 2023 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	System Distribution Automation
Description	Install smart switches and reclosers to automate outage restoration
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 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

## Continuing Projects

Project Name	City Electric Tie Lines
Description	Overhead electric line construction/reconstruction at various locations
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 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.



Project Name	Center City Crossing
Description	Relocation of surrounding electrical facilities and providing service to the upcoming Center City Crossing apartments
Estimated Cost	\$100,000
Estimated Completion	FY 2023
FY 2023 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. The apartment residents 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.

# 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 2023
FY 2023 Budget	N/A-Will use carry over funds from prior year
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 2023 Budget	N/A-Will use carry over funds from prior year
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	Citywide Streetlight Replacement
Description	Replacement of City streetlights with light-emitting diode (LED) lighting
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 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.



Streetlight Replacement



Underground Contract

Project Name	Underground Contract
Description	Service to new residential developments
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 Budget	\$150,000
Funding Source	Transfer from Electric Operating Fund

# Electric Capital Projects

Project Name	Residential Development/System Expansion
Description	Service to new developments at various locations, including Seasons of Gastonia Apartments, Village at Parkside, Nolen Farms Southeast Development, Camber Wood East Hudson Townhomes, Tupelo Townhomes, Robinson Oaks, and Catawba Creek Villas
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 Budget	\$1,050,000
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.



Residential Development/System Expansion



Osmose Pole Inspection

Project Name	Osmose Pole Inspection
Description	Inspection of wood poles for deterioration and decay
Estimated Cost	TBD
Estimated Completion	Ongoing
FY 2023 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

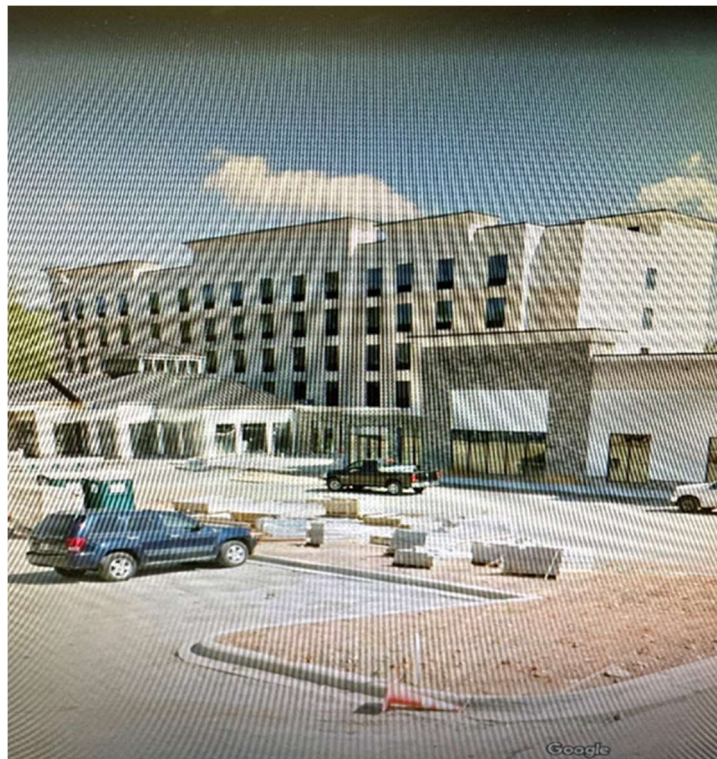
Project Name	Hospital Project
Description	Installing new underground cable and switches from the main campus to the Caromont Regional Hospital facility
Estimated Cost	\$1,825,000
Estimated Completion	TBD
FY 2023 Budget	Funds will carry over from prior year
Funding Source	Transfer from Electric Operating 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	Citywide Electric Development
Description	Service to new commercial developments
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 Budget	\$200,000
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 expense are unknown at this time.



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# Electric Capital Projects

Project Name	Long Creek Secondary Substation #2
Description	Installation of the second of four secondary substations to provide electrical redundancy by adding a second transformer and automatic transfer switch between the existing and new systems
Estimated Cost	\$750,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – budget is carrying forward from prior year
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. 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.



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# Electric Capital Projects



## Financial Forecast

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actuals	Amended Budget	Adopted Budget	Estimate	Estimate	Estimate
<b>Fund Balance Forward</b>	<b>\$ 9,290,480</b>	<b>\$ 6,074,547</b>	<b>\$ 6,074,547</b>	<b>\$ 6,074,547</b>	<b>\$ 3,473,947</b>	<b>\$ 2,673,347</b>
<b>Revenues</b>						
Interest Earnings	\$ 6,141	\$ -	\$ -	\$ 99,400	\$ 99,400	\$ 99,400
North Carolina Dept of Transportation	60,851	-	-	-	-	-
Miscellaneous	159	25,000	-	-	-	-
Fund Balance Appropriated	-	5,822,442	-	-	-	-
Transfer from Electric Operating	<u>5,396,195</u>	<u>14,700,600</u>	<u>5,250,000</u>	<u>5,250,000</u>	<u>5,250,000</u>	<u>5,250,000</u>
<b>Total Revenues</b>	<b><u>\$ 5,463,346</u></b>	<b><u>\$ 20,548,042</u></b>	<b><u>\$ 5,250,000</u></b>	<b><u>\$ 5,349,400</u></b>	<b><u>\$ 5,349,400</u></b>	<b><u>\$ 5,349,400</u></b>
<b>Expenditures</b>						
Municipal Operations Center	\$ 207,792	\$ 11,142,208	\$ -	\$ 250,000	\$ -	\$ -
Economic Development	-	184,507	-	-	-	-
Downtown Sports & Entertainment Complex	5,753,146	730,512	-	-	-	-
Franklin Streetscape	-	1,000,000	-	1,000,000	1,000,000	1,000,000
Future Projects	-	1,380,600	-	-	-	-
New Substations	-	115,000	1,650,000	-	-	-
Advanced Metering Infrass (AMI)	-	1,130,000	1,000,000	1,000,000	1,000,000	500,000
SCADA Replacement	28,068	172,302	-	-	100,000	100,000
Long Creek Generation	564,503	893,022	-	-	-	-
City Electric Tie Lines	356,667	437,996	550,000	700,000	3,250,000	4,550,000
Kendrick Extension/ Catawba	-	1,001	-	-	-	-
Underground System Replacement	486,654	1,359,432	100,000	100,000	100,000	100,000
Electric Development	358,383	382,328	300,000	300,000	150,000	200,000
Residential Dev-System Expansion	551,756	1,091,289	1,200,000	4,150,000	200,000	300,000
NCDOT City Fiber Optic	2,106	10,548	-	-	-	-
CityWide Streetlight Replacement to LED	370,204	495,659	450,000	450,000	350,000	350,000
2/3s GOB	<u>-</u>	<u>21,638</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>\$ 8,679,279</u></b>	<b><u>\$ 20,548,042</u></b>	<b><u>\$ 5,250,000</u></b>	<b><u>\$ 7,950,000</u></b>	<b><u>\$ 6,150,000</u></b>	<b><u>\$ 7,100,000</u></b>
<b>Fund Balance Remaining</b>	<b><u>\$ 6,074,547</u></b>	<b><u>\$ 6,074,547</u></b>	<b><u>\$ 6,074,547</u></b>	<b><u>\$ 3,473,947</u></b>	<b><u>\$ 2,673,347</u></b>	<b><u>\$ 922,747</u></b>

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# Stormwater Capital Projects

Stormwater Capital Projects include repairs and/or improvements, along with the Stormwater Assistance Program to help residents dealing with the effects of increased runoff. The Assistance Program is made up of the Off Right-of-Way Program and the Storm Drain Extension Program.

The Off Right-of-Way Program is designed to provide an open channel solution to improve stormwater problems that a property owner may be experiencing. This is a cost-sharing program and open channel solutions are preferred due to the overall water quality benefit to Gastonia's creek system. Requests are completed based on threat to structure and order received.

The Storm Drain Extension Program offers wide range solutions to repair damage due to increased runoff. 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

There are no new projects budgeted for in FY 23, other than the Off-Right-of-Way projects that are unknown at this time.

## Continuing Projects

Project Name	Niblick Road Culvert Repair
Description	Engineering, evaluation and replacement of a primary corrugated metal pipe infrastructure under Niblick Road
Estimated Cost	\$750,000
Estimated Completion	TBD – Currently under design
FY 2023 Budget	\$750,000
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.





# Stormwater Capital Projects

Project Name	Stormwater Assistance Program
Description	Helping residents dealing with the effects of increased runoff
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2023 Budget	\$572,202
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.



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# Stormwater Capital 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	\$73,440
Estimated Completion	FY 2023
FY 2023 Budget	\$73,440
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	Court Drive Pipe Repair
Description	Engineering, evaluation (to be done in conjunction with Niblick Road project) and replacement of a corrugated metal system where two pipes are present
Estimated Cost	\$75,000
Estimated Completion	FY 2023
FY 2023 Budget	N/A – budget is carrying forward 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.

# Stormwater Capital Projects



## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	<b>\$ 770,586</b>	<b>\$ 1,019,451</b>	<b>\$ 1,019,451</b>	<b>\$ 1,019,451</b>	<b>\$ 1,019,451</b>	<b>\$ 1,019,451</b>
<b>Revenues</b>						
Interest	\$ 586	\$ -	\$ -	\$ 11,900	\$ 11,900	\$ 11,900
Property Owner Assistance	1,611	-	-	-	-	-
Reimbursements / Miscellaneous	64	-	-	-	-	-
Fund Balance Appropriated	-	981,656	-	-	-	-
Transfer from Stormwater Operating	<u>421,749</u>	<u>490,720</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
			-			
<b>Total Revenues</b>	<b><u>\$ 424,011</u></b>	<b><u>\$ 1,472,376</u></b>	<b><u>\$ 1,000,000</u></b>	<b><u>\$ 1,011,900</u></b>	<b><u>\$ 1,011,900</u></b>	<b><u>\$ 1,011,900</u></b>
<b>Expenditures</b>						
Downtown Sports & Entertainment Complex Reserve	\$ 38,308	\$ 146,411	\$ -	\$ -	\$ -	\$ -
Stormwater System	-	-	-	11,900	11,900	11,900
Stormwater Noncapital	60,903	379,635	427,798	427,798	427,798	427,798
	<u>75,935</u>	<u>946,330</u>	<u>572,202</u>	<u>572,202</u>	<u>572,202</u>	<u>572,202</u>
			-			
<b>Total Expenditures</b>	<b><u>\$ 175,146</u></b>	<b><u>\$ 1,472,376</u></b>	<b><u>\$ 1,000,000</u></b>	<b><u>\$ 1,011,900</u></b>	<b><u>\$ 1,011,900</u></b>	<b><u>\$ 1,011,900</u></b>
<b>Fund Balance Remaining</b>	<b><u>\$ 1,019,451</u></b>	<b><u>\$ 1,019,451</u></b>	<b><u>\$ 1,019,451</u></b>	<b><u>\$ 1,019,451</u></b>	<b><u>\$ 1,019,451</u></b>	<b><u>\$ 1,019,451</u></b>

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# Infrastructure

The Infrastructure Fund is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

While the FY 2023 budget includes revenues from cellular tower rental fees, expenditures typically consist of transfers to other funds that finance specific projects on an as needed basis, such as land purchases. Therefore, no expenditures for new or ongoing projects are being estimated in the financial forecast below.

## Financial Forecast

	FY 2021 Actuals	FY 2022 Amended Budget	FY 2023 Adopted Budget	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
<b>Fund Balance Forward</b>	\$ 908,638	\$ 1,221,473	\$ 1,221,473	\$ 1,221,473	\$ 1,511,473	\$ 1,811,473
<b>Revenues</b>						
Interest	\$ 8,575	\$ 6,560	\$ -	\$ -	\$ -	\$ -
Cellular Tower Rental	242,950	194,000	280,000	290,000	300,000	310,000
Miscellaneous	1,391	-	-	-	-	-
Sale of Surplus Property	59,919	62,200	-	-	-	-
Fund Balance Appropriated	-	1,089,000	-	-	-	-
<b>Total Revenues</b>	\$ 312,835	\$ 1,351,760	\$ 280,000	\$ 290,000	\$ 300,000	\$ 310,000
<b>Expenditures</b>						
Arts on Main	\$ -	\$ 87,609	\$ -	\$ -	\$ -	\$ -
Capital Reserve	-	839,213	280,000	-	-	-
GO Bond Reserve	-	112,127	-	-	-	-
Transfer to General Fund	-	257,811	-	-	-	-
Transfer to General Fund Capital Projects	-	55,000	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ 1,351,760	\$ 280,000	\$ -	\$ -	\$ -
<b>Fund Balance Remaining</b>	\$ 1,221,473	\$ 1,221,473	\$ 1,221,473	\$ 1,511,473	\$ 1,811,473	\$ 2,121,473

The table above estimates cellular tower rentals based upon actuals. While final FY 2022 numbers are unknown and not displayed in the table, year-to-date revenues as of August 14, 2022 are approximately \$271 thousand, exceeding budget for that year.



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# Glossary

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**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

**ARPA** – acronym used for American Rescue Plan Act of 2021

**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

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**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

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**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

**CARES** – acronym used for Coronavirus Aid, Relief and Economic Security Act of 2020

**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

# Glossary

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**CDBG** – acronym for Community Development Block Grant

**Certificates of Participation (COPs)** – an installment purchase agreement that can either be "placed" to one or a few buyers, or can be publicly sold. If they are publicly sold, the investor buys an undivided share in contract payments, evidenced by a certificate of participation.

**Classification** – assignment of a position title and an associated pay range based on the job skills required for a particular position

**CMAQ** – acronym used for Congestion Mitigation and Air Quality

**Community Development Block Grant (CDBG)** – a federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income

**Community Development Fund** – used to account for revenues and expenses derived from the Community Development Block Grant entitlements to the City

**CommunityViz** – software to develop detailed demographic data that is used in the Regional Travel Demand model and helps to more accurately define travel patterns and volumes which is used in scoring transportation projects for funding

**Contingency** – an appropriation used at the City Council discretion to provide funds for unforeseen or unanticipated expenditures

**CPI** – acronym used for Consumer Price Index

**CRTPO** – acronym used for Charlotte Regional Transportation Planning Organization

**Debt Service** – payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans)

**Department** – a basic organizational unit of the City which is functionally unique in its delivery of services with possibly one or more divisions

**Depreciation** – expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence

**Disbursement** – the expenditure of monies from an account

**Distinguished Budget Presentation Awards Program** – a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents

**Donations** – revenue received from private contributions for public service expenditures

# Glossary

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**Equal Employment Opportunity Commission (EEOC)** – 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

**Efficiency measures** – report on the relationship between resources consumed and units provided; typically, ratio measurements (cost per..., etc.)

**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.

**EOY** – acronym used for end of year

**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 (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

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**GCEDC** – acronym used for Gaston County Economic Development Commission

**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

# Glossary

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**Internal Service Fund** – a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis

**Investment Earnings** – revenue earned on investments with a third party; the City pools monies from several funds to facilitate disbursement and investment and maximize investment income

**ISO** – acronym for the International Organization for Standardization

**Lease/Purchase Agreement** – a contract granting use of property during a specified period of time in exchange for a specified amount with an option at the end of that period of time to buy the property

**Levy** – to impose taxes for the support of government activities

**LED** – the acronym used for light-emitting diode which is a semiconductor device that emits light when an electric current is passed through it

**LGC** – acronym used for the Local Government Commission

**Licenses/Permits** – type of revenue that includes funds generated from fees established by state or local statutes; examples include business privilege licenses, motor vehicle licenses, and building permits

**Limited Obligation Bonds (LOBs)** – debt issued by the City and the repayment is backed by the assets being financed as a guarantee to investors who purchase the debt on the bond market

**Line Items** – units of budgeted expenses set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item

**Local Government Budget and Fiscal Control Act** – governs all financial activities of local governments within the State of North Carolina

**Long Term Debt** – debt with a maturity of more than one year after the date of issuance

**Maturity** – the date on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed

**Merit Program** – an established system to recognize and financially reward employee performance that exceeds the City's standards for a classification

**Mission Statement** – fundamental purpose; a statement of what a department really wants to accomplish

**MOC** – acronym used for the City of Gastonia Municipal Operations Center

**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

# Glossary

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**MSA** – acronym used for a Metropolitan Statistical Area, which is a region that consists of a city and surrounding communities that are linked by social and economic factors, as established by the US Office of Management and Budget

**MYLC** – acronym for the Mayor’s Youth Leadership Council

**NCAHCO** – acronym for the North Carolina Association of Housing Code Officials

**NCDENR** – acronym for the North Carolina Department of Environment and Natural Resources

**NCDEQ** – acronym for the North Carolina Department of Environmental Quality

**NCDOA** – acronym for the North Carolina Department of Administration

**NCDOI** – acronym for the North Carolina Department of Insurance

**NCDOT** – acronym for the North Carolina Department of Transportation

**NCDPPEA** – acronym for the North Carolina Department of Pollution Prevention Environmental Assistance

**N.C.G.S.** – acronym for the North Carolina General Statutes

**NCMPA1** – acronym for the North Carolina Municipal Power Agency 1, a state-chartered municipal corporation formed in 1976 by cities that owned and operated electric distribution systems in North Carolina, but did not own generating or transmission facilities

**Need or Demand Indicators** – refer to conditions or problems underlying the need for a service and are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness

**Non-Departmental** – expenditures and/or revenues for purposes that are not related to a specific department

**Objective** – a specific target for achievement which represents an interim step or progress toward a goal within a specified time span

**Obligations** – amounts which a government may be legally required to meet out of its resources; include not only actual liabilities, but also encumbrances not yet paid

**Operating Budget** – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues)

**Operating Expenses** – the cost for personnel, materials and equipment required for a department to function

# Glossary

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**Operating Revenue** – funds that the government receives as income to pay for ongoing operations and includes such items as taxes, fees from specific services, interest earnings, and grant revenues; used to pay for day-to-day services

**Operating Transfers** – routine and/or recurring transfers of assets between funds

**Ordinance** – a legislative enactment by the governing body of the City; it has the full force of law within the City if it is not in conflict with any higher form of law

**Outcome measures** – formerly known as effectiveness measures; gauge the performance measurements of service quality, responsiveness, timeliness, equity and satisfaction; also used to gauge the extent to which a program's objectives are being achieved

**Output measures** – formerly known as workload measures; report on service demand and provide feedback on how that demand changes over time; basic measures necessary for calculating the other types of performance measures

**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

# Glossary

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**Referendum** – presenting an issue to the voters of the City where a majority of voters decide on the issue

**Reserve** – an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

**Resources** – total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances

**Restricted Intergovernmental Revenues** – grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent

**Revaluation** – assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Gaston County Tax Assessor's Office; under State law, all property must be revalued no less 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

# Glossary

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**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

**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

# Glossary

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**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

**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

**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	Special Revenue Funds	Internal Service 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	✓				
120	Building Services	✓				
170	Powell Bill	✓				
171	SC State Asset Forfeiture	✓				
173	Federal Assest Forfeiture	✓				
174	State Asset Forfeiture	✓				
176	Local Law Enforcement Block Grant	✓				
244	Airport Capital Projects			✓		
263	Street Improvement Capital Projects			✓		
283	General Fund Capital Projects			✓		
284	Downtown Capital Projects			✓		
312	Water & Sewer Stimulus Grant		✓			
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 Fees			✓		
462	Water & Sewer Capital Projects			✓		
478	Electric Capital Projects			✓		
479	Stormwater Capital Projects			✓		
611	General Fund Stimulus Grants				✓	
621	Community Development Block Grant				✓	
622	108 Loan -Downtown Revitalization				✓	
623	Affordable Housing				✓	
624	HOME Investment Trust Fund				✓	
628	Occupancy Tax				✓	
629	Downtown Municipal Services District				✓	
687	Infrastructure Fund			✓		
868	Health Self-Insurance					✓
870	Dental Self-Insurance					✓
880	Vehicle/Equipment Replacement					✓
881	Technology Internal Services					✓





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## Fund to Department Relationship

		Mayor/Council	City Management	Legal	Communications & Marketing	Housing & Community Engagement	Development Services	Diversity, Equity & Inclusion	Economic Development	Financial Services
110	General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓
111	American Rescue Plan Act		✓	✓	✓	✓	✓	✓	✓	✓
112	FUSE Facility Operations		✓							
113	Webb Project Fund								✓	
114	Conference Center Fund								✓	
115	Solid Waste Disposal Tax Fund									
116	State Grants									
119	Technology Support Fund						✓			
120	Building Services						✓			
170	Powell Bill Fund									
171	SC State Asset Forfeiture									
173	Federal Asset Forfeiture									
174	State Asset Forfeiture Fund									
176	Local Law Enforcement Block Grants Fund									
244	Airport Capital Projects Fund									
263	Street Capital Projects Fund						✓			
283	General Fund Capital Projects Fund	✓	✓				✓			✓
284	Downtown Capital Projects Fund		✓						✓	
312	Water & Sewer Stimulus Grant									
330	Water & Sewer Utility Fund									
331	Electric Utility Fund									
332	Transit System Fund									
335	Solid Waste Utility Fund									
336	Stormwater Utility Fund									
338	Electric Rate Stabilization Fund									
342	Water & Sewer Capital Expansion/Development Fund									
351	Water & Sewer Renewal & Replacement Fund									
352	Electric Renewal & Replacement Fund									
460	Water & Sewer Capital System Development Fee Fund									
462	Water & Sewer Capital Projects									
478	Electric Capital Projects									
479	Stormwater Capital Projects Fund									
611	General Fund Stimulus Grants					✓				
621	Community Development Block Grants					✓				
622	108 Loan - Downtown Revitalization					✓				
623	Affordable Housing					✓				
624	HOME Investment Fund					✓				
628	Occupancy Tax Fund									✓
629	Downtown Municipal Services District Fund								✓	
687	Infrastructure Fund		✓							
868	Health Self-Insurance Fund		✓	✓	✓	✓	✓	✓	✓	✓
870	Dental Self-Insurance Fund		✓	✓	✓	✓	✓	✓	✓	✓
880	Vehicle/Equipment Renewal & Replacement Fund						✓		✓	✓
881	Technology Internal Service Fund									

## Fund to Department Relationship

		Fire	Human Resources	Internal Auditor	Parks & Recreation	Planning	Police	Public Works	Public Utilities	Schiele Museum	Technology Services
110	General Fund	✓	✓	✓	✓	✓	✓	✓		✓	
111	American Rescue Plan Act	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
112	FUSE Facility Operations				✓						
113	Webb Project Fund										
114	Conference Center Fund										
115	Solid Waste Disposal Tax Fund							✓			
116	State Grants				✓			✓	✓		
119	Technology Support Fund										✓
120	Building Services										
170	Powell Bill Fund							✓			
171	SC State Asset Forfeiture						✓				
173	Federal Asset Forfeiture						✓				
174	State Asset Forfeiture Fund						✓				
176	Local Law Enforcement Block Grants Fund						✓				
244	Airport Capital Projects Fund							✓			
263	Street Capital Projects Fund							✓			
283	General Fund Capital Projects Fund				✓	✓		✓			
284	Downtown Capital Projects Fund										
312	Water & Sewer Stimulus Grant								✓		
330	Water & Sewer Utility Fund								✓		
331	Electric Utility Fund								✓		
332	Transit System Fund							✓			
335	Solid Waste Utility Fund							✓			
336	Stormwater Utility Fund							✓			
338	Electric Rate Stabilization Fund								✓		
342	Water & Sewer Capital Expansion/Development Fund								✓		
351	Water & Sewer Renewal & Replacement Fund								✓		
352	Electric Renewal & Replacement Fund								✓		
460	Water & Sewer Capital System Development Fee Fund								✓		
462	Water & Sewer Capital Projects								✓		
478	Electric Capital Projects								✓		
479	Stormwater Capital Projects Fund							✓			
611	General Fund Stimulus Grants										
621	Community Development Block Grants										
622	108 Loan - Downtown Revitalization										
623	Affordable Housing										
624	HOME Investment Fund										
628	Occupancy Tax Fund										
629	Downtown Municipal Services District Fund				✓						
687	Infrastructure Fund										
868	Health Self-Insurance Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
870	Dental Self-Insurance Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
880	Vehicle/Equipment Renewal & Replacement Fund	✓			✓	✓	✓	✓	✓	✓	✓
881	Technology Internal Service Fund										✓



**RESOLUTION TO ADOPT THE FY 2023 CITY OF GASTONIA  
CONSOLIDATED FEE SCHEDULE EFFECTIVE JULY 1, 2022**

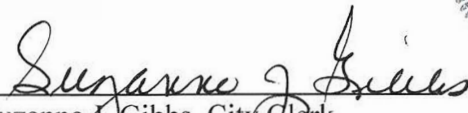
**WHEREAS**, pursuant to NC General Statute 160A-77, the City Council of the City of Gastonia has the authority to adopt and issue a code of ordinances, including establishing rates for utility or other public enterprise services, or establishing fees of any nature; and

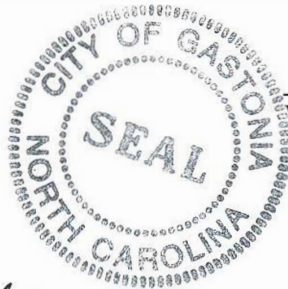
**WHEREAS**, the Consolidated Fee Schedule is reviewed annually with the budget process and updated as needed; and


**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GASTONIA** that the FY 2023 Consolidated Fee Schedule attached hereto be adopted and effective July 1, 2022.

THIS RESOLUTION, adopted on the 7<sup>th</sup> day of June 2022.

ATTEST:

  
Suzanne J. Gibbs, City Clerk



  
Walker E. Reid, III, Mayor

# Consolidated Fee Schedule



Fiscal Year 2023

Effective July 1, 2022



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Cemeteries</b>				
Grave space	Adult City Resident	\$1,200.00	\$1,200.00	\$0.00
	Adult Non-City Resident	\$1,500.00	\$1,500.00	\$0.00
	Infant	\$500.00	\$500.00	\$0.00
Double niche in columbarium	Includes engraving	\$900.00	\$900.00	\$0.00
Cremains burial in Cremains Gardent		\$500.00	\$500.00	\$0.00
Scattering cremains in Cremains Garden		\$200.00	\$200.00	\$0.00
Locate and mark grave for burial or cremains	Weekdays	\$100.00	\$100.00	\$0.00
	Weekends	\$200.00	\$200.00	\$0.00
Dig and cover for cremains burial	In addition to locate fee above	\$200.00	\$200.00	\$0.00
<b>Development Services - Engineering</b>				
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	\$35.00	\$45.00	\$10.00
Driveway permit - residential <sup>a</sup>		\$35.00	\$45.00	\$10.00
Driveway permit - commercial <sup>a</sup>		\$50.00	\$60.00	\$10.00
Street/easement closing request	Advertisement required	\$50.00	\$50.00	\$0.00
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		\$150.00	\$300.00	\$150.00
Performance bond - request for reduction		\$0.00	\$50.00	\$50.00
Reimbursement for Services				
Site plan review <sup>b</sup>	Less than one (1) acre	\$300.00	\$500.00	\$200.00
	One (1) to five (5) acres	\$600.00	\$800.00	\$200.00
	Over five (5) acres	\$1,000.00	\$0.00	(\$1,000.00)
	Over five (5) acres, per acre	\$0.00	\$200.00	\$200.00
Subdivision plan review <sup>b</sup>	Per subdivision	\$300.00	\$300.00	\$0.00
	Per lot	\$20.00	\$30.00	\$10.00
Final plat review <sup>b</sup>	Minor subdivision, easement, recombination, etc.	\$80.00	\$80.00	\$0.00
	Major subdivision	\$80.00	\$80.00	\$0.00
	Major subdivision, per lot	\$3.00	\$3.00	\$0.00
Unified development <sup>c</sup>	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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Inspection Fees</b>				
Site plan inspection <sup>a</sup>	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 <sup>a</sup>		\$200.00	\$200.00	\$0.00
Unified development inspection <sup>a</sup>	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 <sup>d</sup>	Per LF, minimum \$250	\$1.00	\$1.00	\$0.00
Sewer permit process inspection <sup>d</sup>	Per LF, minimum \$250	\$1.00	\$1.00	\$0.00

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

### 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	Water permit	\$300.00	\$300.00	\$0.00
Land development application fee	Sewer permit	\$400.00	\$400.00	\$0.00
Water extension review fee	Water line, per foot	\$0.25	\$0.25	\$0.00
Sewer extension review fee	Sewer line, per foot	\$0.25	\$0.25	\$0.00
Sewer pump station review fee	Lump sum per pump station	\$500.00	\$500.00	\$0.00
Legal review for reimbursement contract application <sup>e</sup>	Water and sewer	\$125.00	\$125.00	\$0.00
Water/Sewer/Street availability letter		\$20.00	\$20.00	\$0.00
Water meter fee <sup>f</sup>	Determined by meter size	Varies	Varies	N/A
Payment in lieu of <sup>g</sup>	Sidewalks	Varies	Varies	N/A
	Streets	Varies	Varies	N/A
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

e For offsite and oversize

f Contact Utilities at 704-836-0037

g Contact Engineering at 704-866-6943

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Development Services - Building Services</b>			
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	\$50.00	\$0.00
<b>Building Value Amounts</b>			
Up to \$5,999.99	\$50.00	\$55.00	\$5.00
\$6,000.00 - \$6,999.99	\$56.00	\$61.60	\$5.60
\$7,000.00 - \$7,999.00	\$62.00	\$68.20	\$6.20
\$8,000	\$68.00	\$74.80	\$6.80
\$9,000	\$74.00	\$81.40	\$7.40
\$10,000	\$80.00	\$88.00	\$8.00
\$11,000	\$86.00	\$94.60	\$8.60
\$12,000	\$92.00	\$101.20	\$9.20
\$13,000	\$98.00	\$107.80	\$9.80
\$14,000	\$104.00	\$114.40	\$10.40
\$15,000	\$110.00	\$121.00	\$11.00
\$16,000	\$116.00	\$127.60	\$11.60
\$17,000	\$122.00	\$134.20	\$12.20
\$18,000	\$128.00	\$140.80	\$12.80
\$19,000	\$134.00	\$147.40	\$13.40
\$20,000	\$140.00	\$154.00	\$14.00
\$21,000	\$146.00	\$160.60	\$14.60
\$22,000	\$152.00	\$167.20	\$15.20
\$23,000	\$158.00	\$173.80	\$15.80
\$24,000	\$164.00	\$180.40	\$16.40
\$25,000	\$170.00	\$187.00	\$17.00
\$26,000	\$176.00	\$193.60	\$17.60
\$27,000	\$182.00	\$200.20	\$18.20
\$28,000	\$188.00	\$206.80	\$18.80
\$29,000	\$194.00	\$213.40	\$19.40
\$30,000	\$200.00	\$220.00	\$20.00
\$31,000	\$206.00	\$226.60	\$20.60
\$32,000	\$212.00	\$233.20	\$21.20
\$33,000	\$218.00	\$239.80	\$21.80
\$34,000	\$224.00	\$246.40	\$22.40
\$35,000	\$230.00	\$253.00	\$23.00
\$36,000	\$236.00	\$259.60	\$23.60
\$37,000	\$242.00	\$266.20	\$24.20
\$38,000	\$248.00	\$272.80	\$24.80
\$39,000	\$254.00	\$279.40	\$25.40
\$40,000	\$260.00	\$286.00	\$26.00
\$41,000	\$266.00	\$292.60	\$26.60
\$42,000	\$272.00	\$299.20	\$27.20
\$43,000	\$278.00	\$305.80	\$27.80
\$44,000	\$284.00	\$312.40	\$28.40
\$45,000	\$290.00	\$319.00	\$29.00



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
\$46,000	\$296.00	\$325.60	\$29.60
\$47,000	\$302.00	\$332.20	\$30.20
\$48,000	\$308.00	\$338.80	\$30.80
\$49,000	\$314.00	\$345.40	\$31.40
\$50,000	\$320.00	\$352.00	\$32.00
\$51,000	\$325.00	\$357.50	\$32.50
\$52,000	\$330.00	\$363.00	\$33.00
\$53,000	\$335.00	\$368.50	\$33.50
\$54,000	\$340.00	\$374.00	\$34.00
\$55,000	\$345.00	\$379.50	\$34.50
\$56,000	\$350.00	\$385.00	\$35.00
\$57,000	\$355.00	\$390.50	\$35.50
\$58,000	\$360.00	\$396.00	\$36.00
\$59,000	\$365.00	\$401.50	\$36.50
\$60,000	\$370.00	\$407.00	\$37.00
\$61,000	\$375.00	\$412.50	\$37.50
\$62,000	\$380.00	\$418.00	\$38.00
\$63,000	\$385.00	\$423.50	\$38.50
\$64,000	\$390.00	\$429.00	\$39.00
\$65,000	\$395.00	\$434.50	\$39.50
\$66,000	\$400.00	\$440.00	\$40.00
\$67,000	\$405.00	\$445.50	\$40.50
\$68,000	\$410.00	\$451.00	\$41.00
\$69,000	\$415.00	\$456.50	\$41.50
\$70,000	\$420.00	\$462.00	\$42.00
\$71,000	\$425.00	\$467.50	\$42.50
\$72,000	\$430.00	\$473.00	\$43.00
\$73,000	\$435.00	\$478.50	\$43.50
\$74,000	\$440.00	\$484.00	\$44.00
\$75,000	\$445.00	\$489.50	\$44.50
\$76,000	\$450.00	\$495.00	\$45.00
\$77,000	\$455.00	\$500.50	\$45.50
\$78,000	\$460.00	\$506.00	\$46.00
\$79,000	\$465.00	\$511.50	\$46.50
\$80,000	\$470.00	\$517.00	\$47.00
\$81,000	\$475.00	\$522.50	\$47.50
\$82,000	\$480.00	\$528.00	\$48.00
\$83,000	\$485.00	\$533.50	\$48.50
\$84,000	\$490.00	\$539.00	\$49.00
\$85,000	\$495.00	\$544.50	\$49.50
\$86,000	\$500.00	\$550.00	\$50.00
\$87,000	\$505.00	\$555.50	\$50.50
\$88,000	\$510.00	\$561.00	\$51.00
\$89,000	\$515.00	\$566.50	\$51.50
\$90,000	\$520.00	\$572.00	\$52.00
\$91,000	\$525.00	\$577.50	\$52.50
\$92,000	\$530.00	\$583.00	\$53.00
\$93,000	\$535.00	\$588.50	\$53.50
\$94,000	\$540.00	\$594.00	\$54.00
\$95,000	\$545.00	\$599.50	\$54.50

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Details/Notes			
\$96,000	\$550.00	\$605.00	\$55.00
\$97,000	\$555.00	\$610.50	\$55.50
\$98,000	\$560.00	\$616.00	\$56.00
\$99,000	\$565.00	\$621.50	\$56.50
\$100,000	\$570.00	\$627.00	\$57.00
\$200,000	\$1,020.00	\$1,122.00	\$102.00
\$300,000	\$1,445.00	\$1,589.50	\$144.50
\$400,000	\$1,845.00	\$2,029.50	\$184.50
\$500,000	\$2,245.00	\$2,469.50	\$224.50
\$600,000	\$2,595.00	\$2,854.50	\$259.50
\$700,000	\$2,945.00	\$3,239.50	\$294.50
\$800,000	\$3,295.00	\$3,624.50	\$329.50
\$900,000	\$3,645.00	\$4,009.50	\$364.50
\$1,000,000	\$3,995.00	\$4,394.50	\$399.50
\$2,000,000	\$6,495.00	\$7,144.50	\$649.50
\$3,000,000	\$8,995.00	\$9,894.50	\$899.50
\$10,000,000	\$26,495.00	\$29,144.50	\$2,649.50

For buildings valued at more than \$10 million, contact Building Permits Division at 704-866-6729

Note: The Inspections Division determines the cost of the building based on the ICC Building Valuation Data Chart published periodically in the "Building Safety Journal." Contract prices are not accepted for new buildings or additions.

### 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%	15.00%	0.00%
Zoning permit fee	Plus technology charge	\$150.00	\$150.00	\$0.00
Re-inspection fee	Per trip	\$50.00	\$50.00	\$0.00

### Other Permits

Mobile home	Singlewide	\$300.00	\$300.00	\$0.00
	Doublewide/triplewide	\$400.00	\$400.00	\$0.00
Construction trailers		\$50.00	\$50.00	\$0.00
Demolition	Single family residence	\$75.00	\$75.00	\$0.00
	Commercial and Industrial	\$100.00	\$100.00	\$0.00
Moving Permits	Non-refundable	\$200.00	\$200.00	\$0.00
Swimming Pools	Above ground	\$50.00	\$50.00	\$0.00
	In ground	\$120.00	\$120.00	\$0.00
Accessory buildings	Up to 144 sq ft	\$50.00	\$50.00	\$0.00
	> 144 sq ft - 600 sq ft	\$75.00	\$75.00	\$0.00
	> 600 sq ft (Residential)	\$150.00	\$150.00	\$0.00
	> 600 sq ft (Commercial)	Bldg Cost	Bldg Cost	N/A
Single trade permits - Residential and commercial (Fee plus technology charge)	Electrical, mechanical and plumbing permits	\$60.00	\$60.00	\$0.00
	Equipment change out permits	\$60.00	\$60.00	\$0.00

### Penalty for working without permit

**Fees double**

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change	
Details/Notes					
Sign fees (other department fees to apply)					
Freestanding	Building fee	\$80.00	\$80.00	\$0.00	
	Plus technology charge	5.00%	5.00%	0.00%	
	Electric fee for illuminated signs	\$40.00	\$40.00	\$0.00	
Wall sign	Plus technology charge	5.00%	5.00%	0.00%	
	Electric fee for illuminated signs	\$40.00	\$40.00	\$0.00	
Other Fees and Charges					
Daycare/family care inspection		\$150.00	\$150.00	\$0.00	
ABC inspection		\$75.00	\$75.00	\$0.00	
Change of use		\$75.00	\$75.00	\$0.00	
Temporary power		\$50.00	\$50.00	\$0.00	
Returned payment fee		see Financial Services			
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	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 2022 - FY 2023 Fee Schedule

Details/Notes		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change	
Utility Deposits for New Service - Non-residential					
Two (2) times average bill amount for location where services are being requested. For new locations, or those without adequate usage history, deposit amount will be determined by the Financial Services Dept.		Varies	Varies	N/A	
Tampering Charges					
	First occurrence	\$55.00	\$0.00	(\$55.00)	
Tampering charges - City Code Section 14-529(10)	Second occurrence	\$100.00	\$0.00	(\$100.00)	
	Third occurrence	\$250.00	\$0.00	(\$250.00)	
	Each subsequent occurrence	\$500.00	\$0.00	(\$500.00)	
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	Criminal or civil action, including felony or the greater of triple losses or \$5,000.00		Varies	N/A	
Damage to City-issued utility equipment/meters	Actual City costs		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	> 100 lbs beverage dispensing	\$0.00	\$50.00	\$50.00
105.6.5	Carnivals and fairs		\$50.00	\$50.00	\$0.00
105.6.6	Cellulose nitrate film	Store, handle or use in Group A occupancy	\$50.00	\$50.00	\$0.00
105.6.7	Combustible dust producing operations		\$50.00	\$50.00	\$0.00
105.6.8	Combustible fibers	Storage and handling >100 cu ft	\$50.00	\$50.00	\$0.00
105.6.9	Compressed gases		\$50.00	\$50.00	\$0.00
105.6.10.1	Covered mall buildings	See code for special conditions	\$50.00	\$50.00	\$0.00
105.6.10.2	Covered mall buildings	Display of liquid fuel vehicles	\$50.00	\$50.00	\$0.00
105.6.10.3	Covered mall buildings	Use of open flame or flame producing equipment	\$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	Storage and handling , use Chapter 33	\$50.00	\$50.00	\$0.00
105.6.16	Fire hydrants and valves	To use or operate	\$50.00	\$50.00	\$0.00
105.6.17-01	Flammable & combustible liquids	Use or operate pipeline containing flammable liquid	\$50.00	\$50.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

			FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
105.6.17-02	Flammable & combustible liquids	Store, handle , use >5 gallons inside or 10 gallons outside (Class I)	\$50.00	\$50.00	\$0.00
105.6.17-03	Flammable & combustible liquids	Store, handle, use Class II or III > 25 gallons inside or 60 gallons outside	\$50.00	\$50.00	\$0.00
105.6.17-04	Flammable & combustible liquids	Class IIIB	\$50.00	\$50.00	\$0.00
105.6.17-05	Flammable & combustible liquids		\$50.00	\$50.00	\$0.00
105.6.17-06	Flammable & combustible liquids	Operate tank vehicles, equipment and dispensing stations	\$50.00	\$50.00	\$0.00
105.6.17-07	Flammable & combustible liquids	Install, alter, remove abandon and place temporarily out of service	\$50.00	\$50.00	\$0.00
105.6.17-08	Flammable & combustible liquids	Change contents of tank to > hazard	\$50.00	\$50.00	\$0.00
105.6.17-09	Flammable & combustible liquids	Manufacture, process, blend or refine	\$50.00	\$50.00	\$0.00
105.6.17-10	Flammable & combustible liquids	Dispense liquid fuel into tanks of motor vehicles	\$50.00	\$50.00	\$0.00
105.6.17-11	Flammable & combustible liquids	Utilize a site for dispensing fuel from tank vehicle	\$50.00	\$50.00	\$0.00
105.6.18	Floor finishing	Class I or II > 350 sq ft	\$50.00	\$50.00	\$0.00
105.6.19	Fruit and crop ripening		\$50.00	\$50.00	\$0.00
105.6.20	Fumigation		\$50.00	\$50.00	\$0.00
105.6.21	Hazardous materials	Store, transport, dispense, use and handle	\$100.00	\$100.00	\$0.00
105.6.22	Hazardous materials	Facilities	\$50.00	\$50.00	\$0.00
105.6.23	High pile storage	Area > 500 sq ft	\$50.00	\$50.00	\$0.00
105.6.24	Hot work		\$50.00	\$50.00	\$0.00
105.6.25	Industrial ovens		\$50.00	\$50.00	\$0.00
105.6.26	Lumber yards and woodworking plants	> 100,000 board ft	\$50.00	\$50.00	\$0.00
105.6.27	Liquid/gas fueled vehicles in place of assembly		\$50.00	\$50.00	\$0.00
105.6.29	Magnesium	> 10 lbs	\$50.00	\$50.00	\$0.00
105.6.30	Miscellaneous combustible storage	Amounts > 2,500 sq ft	\$50.00	\$50.00	\$0.00
105.6.31	Motor fuel dispensing facilities		\$50.00	\$50.00	\$0.00
105.6.32	Open burning	Except in violation of City ordinance	\$50.00	\$50.00	\$0.00
105.6.33	To remove paint with a torch		\$50.00	\$50.00	\$0.00
105.6.34	Open flames and candles		\$50.00	\$50.00	\$0.00
105.6.35	For organic-coating manufacturing operations		\$50.00	\$50.00	\$0.00
105.6.36	Place of assembly	Except non-profits	\$50.00	\$50.00	\$0.00
105.6.37	For removal of service	Private fire hydrants	\$100.00	\$100.00	\$0.00
105.6.38	Pyrotechnic special effects materials		\$100.00	\$100.00	\$0.00
105.6.39	Cellulose nitrate	Storage or handling of > 25 lbs	\$50.00	\$50.00	\$0.00
105.6.40	Refrigeration equipment		\$50.00	\$50.00	\$0.00
105.6.41	Repair garages		\$50.00	\$50.00	\$0.00
105.6.42	Rooftop heliports		\$50.00	\$50.00	\$0.00
105.6.43	Spraying or dipping		\$50.00	\$50.00	\$0.00
105.6.44	Storage of scrap tires and tire by-products		\$50.00	\$50.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
105.6.45	Temporary membrane structures, tents and canopies	\$50.00	\$50.00	\$0.00
105.6.46	Tire re-building plants	\$50.00	\$50.00	\$0.00
105.6.47	Waste handling	\$50.00	\$50.00	\$0.00
105.6.48	Wood products Chips, lumber, plywood > 200 cu ft	\$50.00	\$50.00	\$0.00
<b>NC State Fire Code Construction Permits</b>				
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	\$0.00	\$52.50	\$52.50
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	\$0.00	\$52.50	\$52.50
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	\$0.00	\$52.50	\$52.50
105.7.15	Solar photovoltaic power systems	\$0.00	\$52.50	\$52.50
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 In excess of 400 sq ft	\$52.50	\$52.50	\$0.00
<b>Other Fees and Charges</b>				
GFD-01	Haz-mat standby Per hour	\$200.00	\$200.00	\$0.00
GFD-02	Standby assistance Per hour	\$150.00	\$150.00	\$0.00
GFD-03	Excessive false alarms Fourth (4th) alarm per annum	\$100.00	\$100.00	\$0.00
GFD-04	Excessive false alarms Fifth (5th) alarm per annum	\$200.00	\$200.00	\$0.00
GFD-05	Excessive false alarms Sixth (6th) + alarm per annum each	\$250.00	\$250.00	\$0.00
GFD-06	Fire hydrant flow tests	\$100.00	\$100.00	\$0.00
GFD-07	Fire report Single report	\$3.00	\$3.00	\$0.00
GFD-08	Fire report In addition to above, per page	\$0.50	\$0.50	\$0.00
GFD-09	Fireworks display	\$200.00	\$200.00	\$0.00
GFD-10	Blasting One (1) day	\$100.00	\$100.00	\$0.00
GFD-11	Blasting Two (2) or more days	\$200.00	\$200.00	\$0.00
GFD-12	Third (3rd) Re-inspection service charge	\$50.00	\$50.00	\$0.00
	Each violation still evident will carry minimum charge in addition to re-inspection	\$50.00	\$50.00	\$0.00
GFD-13	above			
GFD-14	Construction re-inspection	\$75.00	\$75.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
	Details/Notes			

### Housing & Community Engagement

#### Farmer's Market

	Non-profit organization	\$75.00	\$100.00	\$25.00
Building rental (daily)	Other private use	\$175.00	\$200.00	\$25.00
	Other public use	\$200.00	\$225.00	\$25.00
	Non-profit organization	\$50.00	\$50.00	\$0.00
Pole shed rental (daily)	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

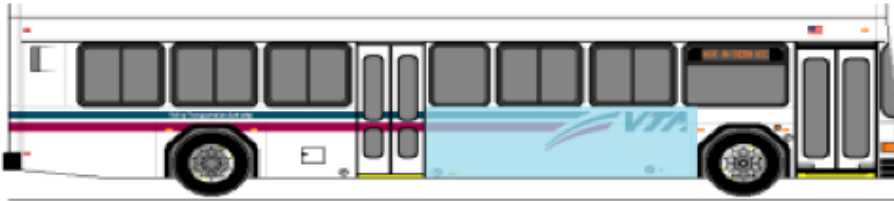
Note: Security deposit is required to cover any damage and failure to clean the facilities. Additional liability is the responsibility of the person signing the application for use. If there are damages and/or janitorial services, which require funds over the amount of the security deposit, it is the 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

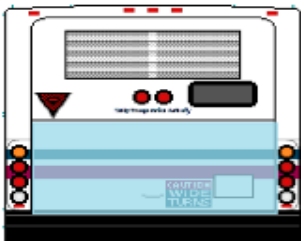
Full bus wrap	Monthly, minimum contract of six (6) months required	\$1,500.00	\$1,725.00	\$225.00
Exterior bus signage				
	One (1) to three (3) months, per month	\$200.00	\$250.00	\$50.00
King (see diagram below)	Six (6) months, per month	\$185.00	\$225.00	\$40.00
	Twelve months, per month	\$170.00	\$200.00	\$30.00



	One (1) to three (3) months, per month	\$200.00	\$215.00	\$15.00
Queen (see diagram below)	Six (6) months, per month	\$185.00	\$200.00	\$15.00
	Twelve months, per month	\$170.00	\$180.00	\$10.00



	One (1) to three (3) months, per month	\$200.00	\$200.00	\$0.00
Tail (see diagram to the right)	Six (6) months, per month	\$185.00	\$185.00	\$0.00
	Twelve months, per month	\$170.00	\$160.00	(\$10.00)



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
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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.

### Parks & Recreation

#### Athletic Team Registrations

##### Boys Baseball - Spring League\*

5-6 Tee ball	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$85.00	\$85.00	\$0.00
7-8 Coach pitch	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
9-10 & 11-12 Boys baseball	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
13-15 Boys baseball	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$500.00	\$500.00	\$0.00

##### Boys Baseball - Fall League\*

7-8 Coach pitch	City team	\$225.00	\$225.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
9-10 & 11-12 Boys baseball	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
13-15 Boys baseball	City team	\$450.00	\$450.00	\$0.00
	Non-City team	\$500.00	\$500.00	\$0.00

##### Girls Fast Pitch Softball - Spring League\*

8U Coach pitch	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
10U, 12U and 14U Girls	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00

##### Girls Fast Pitch Softball - Fall League\*

8U Coach pitch	City team	\$225.00	\$225.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
10U, 12U and 14U Girls	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00

##### Girls Volleyball - Spring League\*

7-9, 10-12 and 13-15 Girls Volleyball	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$200.00	\$200.00	\$0.00

##### Girls Volleyball - Fall League\*

7-9, 10-12 and 13-15 Girls Volleyball	City team	\$150.00	\$150.00	\$0.00
	Non-City team	\$200.00	\$200.00	\$0.00



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Youth Basketball - Winter League*</b>				
3-4 Coed	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$85.00	\$85.00	\$0.00
5-6 Coed	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$175.00	\$175.00	\$0.00
7-8 Coed	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
Boys: 9-10, 11-12, 13-15 and Senior High	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
Girls: 8-10, 10-12 and 13-15	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
<b>Youth Basketball - Summer League*</b>				
7-8 Coed	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
Boys: 9-10, 11-12 and 13-15	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
Girls: 8-10	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$450.00	\$450.00	\$0.00
<b>Youth Coed Soccer - Fall League*</b>				
Coed: 3-4 & 5-6	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$150.00	\$150.00	\$0.00
Coed: 7-8	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
Coed: 9-10, 11-12 and 13-15	City team	\$35.00	\$35.00	\$0.00
	Non-City team	\$350.00	\$350.00	\$0.00
<b>Youth Coed Soccer - Spring League*</b>				
Coed: 3-4 & 5-6	City team	\$100.00	\$100.00	\$0.00
	Non-City team	\$150.00	\$150.00	\$0.00
Coed: 7-8	City team	\$225.00	\$225.00	\$0.00
	Non-City team	\$275.00	\$275.00	\$0.00
Coed: 9-10, 11-12 and 13-15	City team	\$300.00	\$300.00	\$0.00
	Non-City team	\$350.00	\$350.00	\$0.00

\* Team registrations also include additional \$5 per child

### Athletic Individual Registrations

#### Boys Baseball - Spring League

5-6 Tee ball	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
7-8 Coach pitch	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
9-10 & 11-12 Boys baseball	City resident	\$60.00	\$60.00	\$0.00
	Non-City resident	\$70.00	\$70.00	\$0.00
13-15 Boys baseball	City resident	\$60.00	\$60.00	\$0.00
	Non-City resident	\$70.00	\$70.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Boys Baseball - Fall League</b>				
7-8 Coach pitch	All (City and Non-City residents)	\$55.00	\$55.00	\$0.00
9-10 & 11-12 Boys baseball	All (City and Non-City residents)	\$65.00	\$65.00	\$0.00
13-15 Boys baseball	All (City and Non-City residents)	\$65.00	\$65.00	\$0.00
<b>Girls Fast Pitch Softball - Spring League</b>				
8U Coach pitch	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
10U, 12U and 14U Girls	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
<b>Girls Fast Pitch Softball - Fall League</b>				
8U Coach pitch	All (City and Non-City residents)	\$50.00	\$50.00	\$0.00
10U, 12U and 14U Girls	All (City and Non-City residents)	\$60.00	\$60.00	\$0.00
<b>Girls Volleyball - Spring League</b>				
7-9, 10-12 and 13-15 Girls Volleyball	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
<b>Girls Volleyball - Fall League*</b>				
7-9, 10-12 and 13-15 Girls Volleyball	All (City and Non-City residents)	\$55.00	\$55.00	\$0.00
<b>Youth Basketball - Winter League</b>				
Coed: 3-4, 5-6 and 7-8	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
Boys: 9-10, 11-12, 13-15 and Senior High	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
Girls: 8-10, 10-12 and 13-15	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
<b>Youth Basketball - Summer League</b>				
7-8 Coed	All (City and Non-City residents)	\$65.00	\$65.00	\$0.00
Boys: 9-10, 11-12 and 13-15	All (City and Non-City residents)	\$65.00	\$65.00	\$0.00
Girls: 8-10	All (City and Non-City residents)	\$65.00	\$65.00	\$0.00
<b>Youth Coed Soccer - Fall League</b>				
Coed: 3-4 & 5-6	City resident	\$35.00	\$35.00	\$0.00
	Non-City resident	\$45.00	\$45.00	\$0.00
Coed: 7-8	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
Coed: 9-10, 11-12 and 13-15	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
<b>Youth Coed Soccer - Spring League</b>				
Coed: 3-4 & 5-6	City resident	\$55.00	\$55.00	\$0.00
	Non-City resident	\$65.00	\$65.00	\$0.00
Coed: 7-8	City resident	\$65.00	\$65.00	\$0.00
	Non-City resident	\$75.00	\$75.00	\$0.00
Coed: 9-10, 11-12 and 13-15	City resident	\$65.00	\$65.00	\$0.00
	Non-City resident	\$75.00	\$75.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Youth Coed Flag Football - Spring League</b>				
Coed: 6-13	All (City and Non-City residents)	\$30.00	\$30.00	\$0.00
<b>Youth Coed Flag Football - Fall League</b>				
Coed: 6-13	All (City and Non-City residents)	\$55.00	\$55.00	\$0.00
<b>Adult Sports (per team)</b>				
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
<b>Community Centers - Adult Recreation Center, Bradley Center, Erwin Center, Phillips Center and</b>				
<b>Facility Use - Club activity, meeting rooms</b>				
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
<b>Gymnasium Use</b>				
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
<b>Kitchen Use</b>				
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
<b>Other Fees &amp; Charges</b>				
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Swimming Pools</b>				
<b>Erwin Center</b>				
Swimming	Daily rate	\$2.00	\$2.00	\$0.00
Swimming lessons	Partnership with YMCA	Free	Free	N/A
<b>Group rentals (two hours)</b>				
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
<b>Lineberger Park</b>				
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
<b>Group rentals (two hours)</b>				
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
<b>Athletic Fields - Bradley Center, Erwin Center, Ferguson Park, Phillips Center, Sims Park Junior</b>				
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

*City to receive 25% of gross revenues if user charges admission*

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Lineberger Park</b>				
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
#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
<b>Martha Rivers Park</b>				
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
<b>Rankin Lake Park</b>				
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Picnic shelters</b>				
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
<b>Lake front rentals</b>				
Daily fishing permit: 15 & under	City resident	\$1.00	\$1.00	\$0.00
	Non-City resident	\$2.00	\$2.00	\$0.00
Daily fishing permit: 16 & older	City resident	\$2.00	\$2.00	\$0.00
	Non-City resident	\$3.00	\$3.00	\$0.00
Daily fishing permit: 70 & older	All (City and Non-City residents)	\$1.00	\$1.00	\$0.00
Jon boat/canoe *One daily fishing permit included with daily boat rental	Without motor, per hour	\$5.00	\$5.00	\$0.00
	Without motor, per day*	\$20.00	\$25.00	\$5.00
	With motor, per hour	\$8.00	\$11.00	\$3.00
	With motor, per day*	\$35.00	\$40.00	\$5.00
Kayak	Per hour	\$5.00	\$5.00	\$0.00
Pedalboats (two-person)	Per half hour	\$5.00	\$7.00	\$2.00
	Per hour	\$8.00	\$10.00	\$2.00
Pedalboats (four-person)	Per half hour	N/A	\$8.00	\$8.00
	Per hour	N/A	\$12.00	\$12.00
Launch fees for personnel vessel		\$5.00	\$5.00	\$0.00
<b>Sims Park</b>				
<b>Baseball</b>				
Non-profit (local civic, charitable) Day, per hour	City resident/team	\$20.00	\$20.00	\$0.00
	Non-City resident/team	\$30.00	\$30.00	\$0.00
Non-profit (local civic, charitable) Night, per hour	City resident/team	\$40.00	\$40.00	\$0.00
	Non-City resident/team	\$50.00	\$50.00	\$0.00
Profit - tournaments Day	City resident/team	\$250.00	\$250.00	\$0.00
	Non-City resident/team	\$350.00	\$350.00	\$0.00
Profit - tournaments Nights/weekends/holidays	City resident/team	\$350.00	\$350.00	\$0.00
	Non-City resident/team	\$500.00	\$500.00	\$0.00
Initial field preparation	Per field	\$100.00	\$100.00	\$0.00
Between game field preparation	Per field	\$50.00	\$50.00	\$0.00
<b>Musical events/special events/commercial</b>				
Non-profit (local or City school, civic, charitable) Day, per hour	City resident	\$20.00	\$20.00	\$0.00
	Non-City resident	\$30.00	\$30.00	\$0.00
Non-profit (local or City school, civic, charitable) Nights/weekends/holidays, per hour	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$50.00	\$50.00	\$0.00
Commercial/For Profit	Per day	\$1,000.00	\$1,000.00	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Tennis court reservations</b>				
Per court, per hour	City resident	\$2.00	\$2.00	\$0.00
	Non-City resident	\$3.00	\$3.00	\$0.00
Tournaments (per court, per hour)	City resident	\$3.00	\$3.00	\$0.00
	Non-City resident	\$4.00	\$4.00	\$0.00
Co-sponsored events		Free	Free	N/A
<b>Special events</b>				
Rotary Pavilion Rental fee per day	Government/non-profit/City resident	\$100.00	\$200.00	\$100.00
	Non government/for profit/non-City resident	\$200.00	\$400.00	\$200.00
Food truck fee		\$30.00	\$35.00	\$5.00
Vendor fee		\$20.00	\$25.00	\$5.00
Vendor power fee		\$10.00	\$15.00	\$5.00
Trash deposit	Refundable	\$100.00	\$100.00	\$0.00
Event permit		\$30.00	\$30.00	\$0.00
Noise permit		\$5.00	\$5.00	\$0.00
Temporary street closing		\$30.00	\$30.00	\$0.00
Film permit application	Permit fee	\$0.00	\$75.00	\$75.00
	Daily rate for filming on City property	\$0.00	\$50.00	\$50.00
<b>Equipment rentals</b>				
Aluminum bleachers (3 rows, 15 feet long)	Per bleacher, per day	\$50.00	\$50.00	\$0.00
	Delivery and pick up fee	\$150.00	\$150.00	\$0.00
Dance floor	20x20	\$50.00	\$50.00	\$0.00
	30x30	\$75.00	\$75.00	\$0.00
	40x40	\$100.00	\$100.00	\$0.00
	Delivery, set up and pick up fee	\$150.00	\$150.00	\$0.00
<b>Skeet &amp; Trap</b>				
Per round (includes 25 targets)	City resident (65+, 15 and under and veterans)	\$4.50	\$5.00	\$0.50
	Non-City resident	\$5.00	\$6.00	\$1.00
	Scholastic/Junior teams	\$2.50	\$4.00	\$1.50
	City employee or retiree	\$2.00	\$3.00	\$1.00
Group rental/corporate events	City resident	\$75.00	\$75.00	\$0.00
field rental, per hour (includes targets and safety instructions)	Non-City resident	\$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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Details/Notes				
<b>Instructional programs</b>				
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.				
<b>Planning</b>				
Application for rezoning				
General rezoning (map amendment) request		\$500.00	\$800.00	\$300.00
	Additional cost per acre	\$25.00	\$35.00	\$10.00
Conditional district rezoning (map amendment, conditional)		\$800.00	\$2,000.00	\$1,200.00
	Additional cost per acre	\$25.00	\$50.00	\$25.00
Other hearings				
Amendment to conditional district	Public hearing required	\$400.00	\$800.00	\$400.00
	Administrative approval	\$250.00	\$500.00	\$250.00
Special (conditional) use permit	Residential and non-residential	\$565.00	\$800.00	\$235.00
	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	\$565.00	\$750.00	\$185.00
	Appeals	\$150.00	\$350.00	\$200.00
Zoning Letters				
Zoning verification letter	cost plus technology charge	\$45.00	\$150.00	\$105.00
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	\$0.00	\$50.00	\$50.00
	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)	\$0.00	\$500.00	\$500.00
	Major (more than one (1), but less	\$0.00	\$800.00	\$800.00
	Major (per acre, over five (5) acres)	\$0.00	\$50.00	\$50.00
Planning subdivision review	Per subdivision	\$0.00	\$300.00	\$300.00
	Per lot	\$0.00	\$30.00	\$30.00
Final plat review (planning)	Minor subdivision, easement,	\$0.00	\$50.00	\$50.00
	Major subdivision	\$0.00	\$50.00	\$50.00
	Major subdivision, per lot	\$0.00	\$5.00	\$5.00
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%



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
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
<b>Publications</b>				
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
Zoning map	Black and white	\$15.00	\$15.00	\$0.00
	Color	\$25.00	\$25.00	\$0.00
<b>Police</b>				
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	\$1.00	\$0.00
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
<b>Public Utilities - Electric</b>				
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Schedule CS - small commercial service <sup>a</sup>				
Minimum billing demand = 30 kW, but load qualifications: <input checked="" type="checkbox"/> 100kW				
Facility charge	All months	\$30.00	\$0.00	(\$30.00)
First 30 kWh of billing demand	No charge	\$0.00	\$0.00	\$0.00
Per kWh > 30 of billing demand	Summer months (June - Sept)	\$13.00	\$0.00	(\$13.00)
	Winter months (Oct - May)	\$12.00	\$0.00	(\$12.00)
Energy charge, per kWh for the first 3,000 kWh	Summer months (June - Sept)	\$0.13701	\$0.00	(\$0.13701)
	Winter months (Oct - May)	\$0.13201	\$0.00	(\$0.13201)
Energy charge, per kWh > 3,000	Summer months (June - Sept)	\$0.09000	\$0.00	(\$0.09000)
	Winter months (Oct - May)	\$0.08500	\$0.00	(\$0.08500)

### Schedule IS - small industrial service <sup>a</sup>

No minimum billing demand and load qualifications: < 100kW

Facility charge	All months	\$60.00	\$0.00	(\$60.00)
First 10 kWh of billing demand	No charge	\$0.00	\$0.00	\$0.00
Per kWh > 10 of billing demand	Summer months (June - Sept)	\$14.00	\$0.00	(\$14.00)
	Winter months (Oct - May)	\$13.00	\$0.00	(\$13.00)
Energy charge, per kWh for the first 1,000 kWh	Summer months (June - Sept)	\$0.15982	\$0.00	(\$0.15982)
	Winter months (Oct - May)	\$0.15482	\$0.00	(\$0.15482)
Energy charge, per kWh > 1,000	Summer months (June - Sept)	\$0.09000	\$0.00	(\$0.09000)
	Winter months (Oct - May)	\$0.08500	\$0.00	(\$0.08500)

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

### Schedule SGS - small general service demand <sup>a</sup>

Load qualifications: ☒ 100kW

Facility charge	All months	\$0.00	\$33.00	\$33.00
Billing demand > 30kW	All months	\$0.00	\$13.50	\$13.50
Energy charge, per kWh for the first 3,000 kWh	All months	\$0.00	\$0.13333	\$0.13333
Energy charge, per kWh > 3,000	All months	\$0.00	\$0.08500	\$0.08500

### Schedule CM - medium commercial service <sup>b</sup>

Minimum billing demand = 30 kW and load qualifications: ≥ 100 kW & < 250kW

Facility charge	All months	\$50.00	\$0.00	(\$50.00)
Per kWh of billing demand	Summer months (June - Sept)	\$14.00	\$0.00	(\$14.00)
	Winter months (Oct - May)	\$12.00	\$0.00	(\$12.00)
Energy charge, per kWh	Summer months (June - Sept)	\$0.06612	\$0.00	(\$0.06612)
	Winter months (Oct - May)	\$0.06112	\$0.00	(\$0.06112)

### Schedule IM - medium industrial service <sup>b</sup>

No minimum billing demand and load qualifications: ≥ 100kW & < 500 kW

Facility charge	All months	\$120.00	\$0.00	(\$120.00)
Per kWh of billing demand	Summer months (June - Sept)	\$13.00	\$0.00	(\$13.00)
	Winter months (Oct - May)	\$12.00	\$0.00	(\$12.00)
Energy charge, per kWh	Summer months (June - Sept)	\$0.06107	\$0.00	(\$0.06107)
	Winter months (Oct - May)	\$0.05607	\$0.00	(\$0.05607)

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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Schedule MGS - medium general service demand <sup>b</sup>				
Load qualifications: ≥ 100kW & ≤ 250 kW				
Facility charge	All months	\$0.00	\$100.00	\$100.00
All demand	All months	\$0.00	\$13.00	\$13.00
All energy	All months	\$0.00	\$0.06006	\$0.06006
Schedule CL - large commercial service <sup>c</sup>				
Minimum billing demand = 30 kW and load qualifications: ≥ 250 kW & < 500kW				
Facility charge	Summer months (June - Sept)	\$105.00	\$0.00	(\$105.00)
	Winter months (Oct - May)	\$105.00	\$0.00	(\$105.00)
Per kWh of billing demand	Summer months (June - Sept)	\$14.00	\$0.00	(\$14.00)
	Winter months (Oct - May)	\$11.00	\$0.00	(\$11.00)
Energy charge, per kWh	Summer months (June - Sept)	\$0.06616	\$0.00	(\$0.06616)
	Winter months (Oct - May)	\$0.06116	\$0.00	(\$0.06116)
Schedule IL - large industrial service <sup>c</sup>				
No minimum billing demand and load qualifications: ≥ 500 kW				
Facility charge	All months	\$200.00	\$0.00	(\$200.00)
Per kWh of billing demand	Summer months (June - Sept)	\$14.00	\$0.00	(\$14.00)
	Winter months (Oct - May)	\$13.00	\$0.00	(\$13.00)
Energy charge, per kWh	Summer months (June - Sept)	\$0.06518	\$0.00	(\$0.06518)
	Winter months (Oct - May)	\$0.06018	\$0.00	(\$0.06018)
c Large commercial and industrial services above have been combined into large general service demand below				
Schedule LGS - large general service demand <sup>c</sup>				
Load qualifications: ≥ 250 kW & ≤ 500 kW				
Facility charge	All months	\$0.00	\$150.00	\$150.00
All demand	All	\$0.00	\$13.00	\$13.00
Energy charge, per kWh	All	\$0.00	\$0.06052	\$0.06052
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Schedule TOU - large general use of time				
Minimum billing demand = 50% of contract demand and load qualifications: ≥ 100kW				
Facility charge	All months	\$151.25	\$151.25	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$15.00	\$15.00	\$0.00
	Winter months (Oct - May)	\$13.00	\$13.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.06476	\$0.06476	\$0.00000
	Winter months (Oct - May)	\$0.05976	\$0.05976	\$0.00000
Schedule OP - on peak rate (OP-03-3I)				
Billing demand = coincident peak demand and load qualifications: ≥ 2,500 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$15.00	\$15.00	\$0.00
	Winter months (Oct - May)	\$5.25	\$5.25	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$3.00	\$3.00	\$0.00
	Winter months (Oct - May)	\$3.00	\$3.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.06069	\$0.06069	\$0.00
	Winter months (Oct - May)	\$0.05536	\$0.05536	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05778	\$0.05778	\$0.00
	Winter months (Oct - May)	\$0.05393	\$0.05393	\$0.00
Schedule CO1I - coincident peak rate (08-1I)				
Billing demand = coincident peak demand and load qualifications: ≥ 100 kW & < 500 kW				
Facility charge	All months	\$180.00	\$180.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.20	\$19.20	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05535	\$0.05535	\$0.00
	Winter months (Oct - May)	\$0.05000	\$0.05000	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05151	\$0.05151	\$0.00
	Winter months (Oct - May)	\$0.04932	\$0.04932	\$0.00
Schedule CO1I - coincident peak rate (08-2C)				
Billing demand = coincident peak demand and load qualifications: ≥ 250 kW & < 750 kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.00	\$19.00	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04751	\$0.04751	\$0.00
	Winter months (Oct - May)	\$0.04430	\$0.04430	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04516	\$0.04516	\$0.00
	Winter months (Oct - May)	\$0.04324	\$0.04324	\$0.00

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Schedule CO2I - coincident peak rate (08-2I)				
Billing demand = coincident peak demand and load qualifications: $\geq 500$ kW & $< 2,000$ kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04519	\$0.04519	\$0.00
	Winter months (Oct - May)	\$0.04400	\$0.04400	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04126	\$0.04126	\$0.00
	Winter months (Oct - May)	\$0.04126	\$0.04126	\$0.00
Schedule CO3C - coincident peak rate (08-3C)				
Billing demand = coincident peak demand and load qualifications: $\geq 750$ kW & $< 4,000$ kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.00	\$19.00	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05102	\$0.05102	\$0.00
	Winter months (Oct - May)	\$0.04862	\$0.04862	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04756	\$0.04756	\$0.00
	Winter months (Oct - May)	\$0.04649	\$0.04649	\$0.00
Schedule CO3I - coincident peak rate (08-3I)				
Billing demand = coincident peak demand and load qualifications: $\geq 2,000$ kW				
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.04737	\$0.04737	\$0.00
	Winter months (Oct - May)	\$0.04572	\$0.04572	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04408	\$0.04408	\$0.00
	Winter months (Oct - May)	\$0.04298	\$0.04298	\$0.00
Riders				
REPS Charge	Residential	\$0.81	\$0.85	\$0.04
	Commercial	\$4.41	\$4.65	\$0.24
	Industrial	\$45.45	\$47.92	\$2.47
RECR-1: Wind and biomass energy credit and solar photovoltaic energy credit (\$ per kW)	On-peak	\$0.0300	\$0.0321	\$0.0021
	Off-peak	\$0.0100	\$0.0110	\$0.0010

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
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### 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) <sup>a</sup>

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

<sup>a</sup> No longer available effective January 1, 2008

High Pressure Sodium (HPS) <sup>b</sup>

Class & kWh

per month    Style

M 47	100 w HPS security light	Existing pole, per month	\$9.50	\$9.50	\$0.00
		New pole, per month	\$14.90	\$14.90	\$0.00
		New pole with underground, per month	\$18.75	\$18.75	\$0.00
E 47	100 w HPS deluxe traditional	New pole with underground, per month	\$27.15	\$27.15	\$0.00
J 47	100 w HPS LED acorn	New pole with underground, per month	\$27.85	\$27.85	\$0.00
C 70	150 w HPS security light	Existing pole, per month	\$10.55	\$10.55	\$0.00
		New pole, per month	\$15.95	\$15.95	\$0.00
		New pole with underground, per month	\$19.80	\$19.80	\$0.00
D 104	250 w HPS security light	Existing pole, per month	\$12.80	\$12.80	\$0.00
		New pole, per month	\$18.20	\$18.20	\$0.00
		New pole with underground, per month	\$22.05	\$22.05	\$0.00
F 104	One (1) 250 w HPS shoe box light (on a square aluminum pole)	New pole with underground, per month	\$35.15	\$35.15	\$0.00
G 208	Two (2) 250 w HPS shoe box lights (on a square aluminum pole)	New pole with underground, per month	\$59.50	\$59.50	\$0.00

<sup>b</sup> No longer available effective January 1, 2016

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

			FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Details/Notes					
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 <sup>c</sup>	New pole with underground, per month	\$27.15	\$27.15	\$0.00
V 12	40 w LED acorn fixture on fiberglass pole <sup>c</sup>	New pole with underground, per month	\$27.85	\$27.85	\$0.00
W 12	40 w LED acorn on fluted pole <sup>c</sup>	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) <sup>c</sup>	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) <sup>c</sup>	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 <sup>c</sup>	New pole with underground, per month	\$41.55	\$41.55	\$0.00
BB 124	Two (2) 207 w LED shoebox lights <sup>c</sup>	New pole with underground, per month	\$74.20	\$74.20	\$0.00

<sup>c</sup> Subject to ten (10) year contract term

### Metal Halide<sup>d</sup>

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

<sup>d</sup> No longer available effective January 1, 2016

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Flood Lights					
Class & kWh					
per month	Style				
H 104	High pressure sodium	Existing pole, per month	\$15.65	\$15.65	\$0.00
		New pole, per month	\$22.10	\$22.10	\$0.00
		New pole with underground, per month	\$25.95	\$25.95	\$0.00
I 156	High pressure sodium	Existing pole, per month	\$21.15	\$21.15	\$0.00
		New pole, per month	\$24.55	\$24.55	\$0.00
		New pole with underground, per month	\$28.40	\$28.40	\$0.00
L 155	Metal halide	Existing pole, per month	\$19.05	\$19.05	\$0.00
		New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
CC 58	Light emitting diode (LED)	Existing pole, per month	\$19.05	\$19.05	\$0.00
		New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
Electric Utilities					
Residential underground service		By customer request	\$300.00	\$300.00	\$0.00
Residential electric meter test		By customer request	\$60.00	\$60.00	\$0.00
Pulse meters for commercial and industrial service		Per month	\$26.00	\$26.00	\$0.00
Public Utilities - Water & Sewer (Two Rivers Utilities)					
Miscellaneous fire hydrant use					
Short term		Per day	\$30.00	\$30.00	\$0.00
Long term, 3/4" hydrant meter		Per month	\$100.00	\$100.00	\$0.00
Long term, 3" hydrant meter		Per month	\$200.00	\$200.00	\$0.00
In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate					
Water meter placement fees					
		3/4" meter	\$233.00	\$233.00	\$0.00
		1" meter	\$391.00	\$391.00	\$0.00
ERT meter placement fees		1 1/2" meter	\$964.00	\$964.00	\$0.00
		2" meter	\$1,250.00	\$1,250.00	\$0.00
		3" and larger meter	cost + 20%	cost + 20%	N/A



## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Testing fees</b>				
At customer request and cost is if meter is found to be within AWAA specifications	3/4" to 2" meters	\$60.00	\$60.00	\$0.00
At customer request and cost is per annual contract if	3" and larger meters	Varies	Varies	N/A
Water service pressure test	Applicable if problem is found to be on customer's side	\$60.00	\$60.00	\$0.00
Fire hydrant flow test	Per hydrant	\$100.00	\$100.00	\$0.00
<b>Other Fees and Charges</b>				
Adjustments to water meter boxes, sewer cleanouts and manhole ring and covers, due to grading by property	\$185 Fee + cost of materials	\$185.00	\$185.00	\$0.00
Replacing water meter boxes damaged by property		\$210.00	\$210.00	\$0.00
Relocaton 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 relocaton	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
<b>Utilities Maintenance Division</b>				
Fee for relocating a water meter	Up to eight (8) feet	\$150.00	\$150.00	\$0.00
	Over eight (8) feet and up to 15 feet	\$250.00	\$250.00	\$0.00
Fee for locating sewer tap using video truck	Cost based on equipment and labor to video sewer main to locate tap	\$0.00	\$200.00	\$200.00
<b>Water Rates</b>				
Customer charge		\$3.42	\$3.59	\$0.17
<b>Availability charge</b>				
3/4" meter	Inside City	\$10.30	\$10.80	\$0.50
	Outside City	\$20.55	\$21.60	\$1.05
1" meter	Inside City	\$25.75	\$27.05	\$1.30
	Outside City	\$51.40	\$54.00	\$2.60
1 1/2" meter	Inside City	\$51.40	\$54.00	\$2.60
	Outside City	\$102.75	\$107.90	\$5.15
2" meter	Inside City	\$82.20	\$86.30	\$4.10
	Outside City	\$164.35	\$172.60	\$8.25
3" meter	Inside City	\$164.35	\$172.60	\$8.25
	Outside City	\$328.65	\$345.10	\$16.45
4" meter	Inside City	\$256.80	\$269.65	\$12.85
	Outside City	\$513.60	\$539.30	\$25.70
6" meter	Inside City	\$513.60	\$539.30	\$25.70
	Outside City	\$1,027.20	\$1,078.55	\$51.35
8" meter	Inside City	\$821.60	\$862.70	\$41.10
	Outside City	\$1,641.20	\$1,723.25	\$82.05

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

	Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
10" meter	Inside City	\$1,284.05	\$1,348.25	\$64.20
	Outside City	\$2,568.00	\$2,696.40	\$128.40
12" meter	Inside City	\$2,212.35	\$2,323.00	\$110.65
	Outside City	\$4,418.25	\$4,639.15	\$220.90
<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)	\$3.05	\$3.20	\$0.15
	Outside City (0 - 5,000 gal)	\$6.09	\$6.39	\$0.30
	Inside City (5,001 - 12,000 gal)	\$3.33	\$3.49	\$0.16
	Outside City (5,001 - 12,000 gal)	\$6.67	\$7.00	\$0.33
	Inside City (over 12,000 gal)	\$3.92	\$4.11	\$0.19
	Outside City (over 12,000 gal)	\$7.81	\$8.20	\$0.39
Non-residential	Inside City	\$3.33	\$3.49	\$0.16
	Outside City	\$6.67	\$7.00	\$0.33
Irrigation	Inside City (0 - 12,000 gal)	\$3.33	\$3.49	\$0.16
	Outside City (0 - 12,000 gal)	\$6.67	\$7.00	\$0.33
	Inside City (over 12,000 gal)	\$3.92	\$4.11	\$0.19
	Outside City (over 12,000 gal)	\$7.81	\$8.20	\$0.39
Municipal wholesale		\$3.18	\$3.34	\$0.16
Special Irrigation Rate	Inside City	\$0.90	\$0.95	\$0.05
Raw water	Volume charge per 1,000 gallons	\$0.41	\$0.43	\$0.02
Sewer rates				
Customer charge		\$3.42	\$3.59	\$0.17
Availability charge				
3/4" meter	Inside City	\$14.80	\$15.55	\$0.75
	Outside City	\$25.85	\$27.15	\$1.30
1" meter	Inside City	\$37.10	\$39.00	\$1.90
	Outside City	\$64.40	\$67.60	\$3.20
1 1/2" meter	Inside City	\$73.90	\$77.60	\$3.70
	Outside City	\$128.65	\$135.10	\$6.45
2" meter	Inside City	\$118.35	\$124.30	\$5.95
	Outside City	\$205.80	\$216.10	\$10.30
3" meter	Inside City	\$236.50	\$248.30	\$11.80
	Outside City	\$411.60	\$432.20	\$20.60
4" meter	Inside City	\$369.80	\$388.30	\$18.50
	Outside City	\$643.35	\$675.50	\$32.15
6" meter	Inside City	\$739.40	\$776.40	\$37.00
	Outside City	\$1,286.60	\$1,350.90	\$64.30
8" meter	Inside City	\$1,182.60	\$1,241.75	\$59.15
	Outside City	\$2,057.70	\$2,160.60	\$102.90
10" meter	Inside City	\$1,848.70	\$1,941.15	\$92.45
	Outside City	\$3,216.60	\$3,377.40	\$160.80
12" meter	Inside City	\$3,183.10	\$3,342.25	\$159.15
	Outside City	\$5,557.75	\$5,835.65	\$277.90

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Details/Notes				
<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	\$4.39	\$4.61	\$0.22
	Outside City	\$7.62	\$8.00	\$0.38
Non-residential	Inside City	\$4.39	\$4.61	\$0.22
	Outside City	\$7.62	\$8.00	\$0.38
Municipal wholesale		\$4.39	\$4.61	\$0.22
Unmetered sewer customers (based on 6,000 gallons usage)	Inside City	\$44.57	\$46.80	\$2.23
	Outside City	\$74.97	\$78.74	\$3.77
Wastewater treatment surcharges				
High strength BOD, greater than 275 mg/l	Per lb	\$0.2177	\$0.2140	(\$0.0037)
High strength TSS, greater than 250 mg/l	Per lb	\$0.0450	\$0.0891	\$0.0441
High strength TKN, greater than 35 mg/l	Per lb	\$0.4830	\$0.8728	\$0.3898
High strength TP, greater than 8 mg/l	Per lb	\$0.8470	\$2.6947	\$1.8477
Other Fees and Charges				
Significant industrial user permit fee	Initial issuance	\$1,000.00	\$1,000.00	\$0.00
	Annual maintenance	\$250.00	\$250.00	\$0.00
	Reopening fee	\$500.00	\$500.00	\$0.00
General user permit fees	Initial issuance	\$250.00	\$250.00	\$0.00
	Annual maintenance	\$100.00	\$100.00	\$0.00
Pretreatment monitoring fees	Composite sampling event	\$300.00	\$300.00	\$0.00
	Grab sampling event	\$150.00	\$150.00	\$0.00
Acute toxicity screening		\$635.00	Cost + 20%	N/A
Chronic toxicity screening		\$1,300.00	Cost + 20%	N/A
OCPSF analysis		\$400.00	\$300.00	(\$100.00)
TTO with pesticides analysis		\$525.00	\$400.00	(\$125.00)
TTO without pesticides analysis		\$450.00	\$300.00	(\$150.00)
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	\$1,958.00	\$0.00
2.5 1"	System development fee	\$5,300.00	\$5,300.00	\$0.00
	Tap fee	\$2,220.00	\$2,220.00	\$0.00
5 1 1/2"	System development fee	\$10,600.00	\$10,600.00	\$0.00
	Tap fee	\$4,028.00	\$4,028.00	\$0.00
8 2"	System development fee	\$16,960.00	\$16,960.00	\$0.00
	Tap fee	\$4,788.00	\$4,788.00	\$0.00
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
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	\$564.00	\$0.00
1" meter	\$839.00	\$839.00	\$0.00
1 1/2" meter	\$2,282.00	\$2,282.00	\$0.00
2" meter	\$2,790.00	\$2,790.00	\$0.00

### 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	\$1,867.00	\$0.00
2.5	1" & 4"	System development fee	\$3,450.00	\$3,450.00	\$0.00
		Tap fee	\$1,867.00	\$1,867.00	\$0.00
5	1 1/2" & 6"	System development fee	\$6,900.00	\$6,900.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$11,040.00	\$11,040.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$22,080.00	\$22,080.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$34,500.00	\$34,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$69,000.00	\$69,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$110,400.00	\$110,400.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$158,700.00	\$158,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$296,700.00	\$296,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.

2. Tap larger than 8" is required.

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		Details/Notes	FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Sewer Fees - Southeast Service Area</b>					
<b>Sewer Mult. Meter Size (Water &amp; Sewer)</b>					
1	3/4" & 4"	System development fee	\$4,980.00	\$4,980.00	\$0.00
		Tap fee	\$1,867.00	\$1,867.00	\$0.00
2.5	1" & 4"	System development fee	\$7,875.00	\$12,450.00	\$4,575.00
		Tap fee	\$1,867.00	\$1,867.00	\$0.00
5	1 1/2" & 6"	System development fee	\$15,750.00	\$24,900.00	\$9,150.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$25,200.00	\$39,840.00	\$14,640.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$50,400.00	\$79,680.00	\$29,280.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$78,750.00	\$124,500.00	\$45,750.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$157,500.00	\$249,000.00	\$91,500.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$252,000.00	\$398,400.00	\$146,400.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$362,250.00	\$572,700.00	\$210,450.00
		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	\$1,867.00	\$0.00
2.5	1" & 4"	System development fee	\$7,875.00	\$6,025.00	(\$1,850.00)
		Tap fee	\$1,867.00	\$1,867.00	\$0.00
5	1 1/2" & 6"	System development fee	\$15,750.00	\$12,050.00	(\$3,700.00)
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$25,200.00	\$19,280.00	(\$5,920.00)
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$50,400.00	\$38,560.00	(\$11,840.00)
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$78,750.00	\$60,250.00	(\$18,500.00)
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$157,500.00	\$120,500.00	(\$37,000.00)
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$252,000.00	\$192,800.00	(\$59,200.00)
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$362,250.00	\$277,150.00	(\$85,100.00)
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$518,150.00	\$518,150.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.

2. Tap larger than 8" is required.

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
Details/Notes				
<b>Public Works</b>				
<b>Solid Waste</b>				
Residential collection fee		\$8.50	\$11.00	\$2.50
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	\$50.00	\$0.00
	Yard waste carts	\$50.00	\$50.00	\$0.00
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		\$17.50	\$17.50	\$0.00
Downtown	Residential	\$8.50	\$10.00	\$1.50
	Commercial office	\$20.00	\$20.00	\$0.00
	Commercial retail	\$25.00	\$25.00	\$0.00
	Restaurant	\$50.00	\$50.00	\$0.00
<b>Stormwater</b>				
Residential stormwater fee	Per month	\$3.75	\$5.00	\$1.25
Non-residential stormwater fee	Per month, parcel specific, based on # of equivalent runoff units (ERUs)	\$3.75	\$5.00	\$1.25
Stormwater assignment application fee	Only applies to non-residential properties with metered utilities	\$25.00	\$25.00	\$0.00
<b>Public Works - Transportation Services</b>				
<b>Airport hanger rentals</b>				
Small T-hangar	Per month	\$200.00	\$200.00	\$0.00
Large T-hangar	Per month	\$230.00	\$230.00	\$0.00
Small corporate	Per month	\$575.00	\$575.00	\$0.00
Large corporate	Per month	\$660.00	\$660.00	\$0.00
<b>Transit</b>				
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

## City of Gastonia FY 2022 - FY 2023 Fee Schedule

Details/Notes		FY 2022 Amended Fee	FY 2023 Adopted Fee	Change
<b>Schiele Museum</b>				
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
Educational programs	Students and parents	\$3.00	\$3.00	\$0.00
	Teacher/staff	Free	Free	N/A
<i>* Pricing reflects advance reservation for a minimum group of 15 students</i>				
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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