

Proposed Budget



Fiscal Year 2027





City Manager's Budget Message Fiscal Year 2026-2027

May 4, 2026

Mayor Richard Franks
Members of City Council
City of Gastonia, North Carolina

Dear Mayor Franks, Members of the City Council, and Residents:

I am pleased to submit the City of Gastonia's Proposed Budget for Fiscal Year (FY) 2026-2027 for your review and consideration. The proposed budget was prepared in accordance with North Carolina General Statutes Chapter 159, Article 3, *The Local Government Budget and Fiscal Control Act*. The \$378.75 million proposed budget is balanced with a tax rate of 0.47 cents per \$100 of valuation.

This budget underscores the City Council's commitment to responsible fiscal management while ensuring the continued delivery of high-quality services. It reflects our shared commitment to the City's strategic priorities, which include the following goals:

- **Infrastructure Investment:** Develop and maintain resilient public infrastructure to enhance quality of life, mobility, and economic development.
- **Healthy Community:** Support healthy, active, and resilient communities.
- **Good Government:** Lead an effective and efficient city government that stewards public resources and grows an inclusive workplace culture.
- **Safety:** Bolster public safety by investing in highly engaged and qualified personnel, effective facilities, and innovative technology.
- **Community Identity:** Foster a community identity through active engagement, effective partnerships, and a strong sense of place.
- **Economic Vitality:** Encourage a diverse and vibrant economy that provides opportunities for all residents and businesses.

I would like to express my appreciation to our Assistant City Managers, Financial Services Director and her budget team, and all City employees who played a vital role in shaping this budget. Their diligence in identifying needs, exercising fiscal responsibility, and adapting to evolving financial conditions has been invaluable in this process.

Fiscal Landscape:

The City of Gastonia enters FY 2026-2027 in a period of growth, while remaining disciplined in pacing expenditures and commitments. While Gastonia benefits from ongoing development, the City also faces persistent cost pressures tied to compensation, infrastructure maintenance,

construction materials, and contracted services. These pressures require the City to remain fiscally responsible in its spending decisions while preserving the core services residents expect.

At the local level, Gastonia continues to manage growth-related demands on streets, water and sewer, public safety, and general government services. The City's adopted strategic priorities and capital needs require sustained investment, even as outside funding sources remain less predictable than in recent years. As federal American Rescue Plan Act (ARPA) support has ended and grant opportunities are becoming more competitive, the City must continue to leverage partnerships, pursue external funding where available, including programs such as Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME), and prioritize projects with the greatest long-term community benefit.

As staff developed the proposed FY 2026-2027 budget, we attempted to balance the need to maintain high-quality service delivery while also strengthening the City's financial position to ensure it can continue to meet future needs.

Budget Highlights:

The goal of the budget development is to efficiently allocate resources while supporting the City Council's Strategic Plan and its goals and objectives. The City continues to prioritize quality of life for our residents, and position Gastonia for long-term stability and growth.

Guided by the principle of financial responsibility, this budget prioritizes programs and expenditures that are supported by stable, recurring revenues. It also takes a proactive approach to capital investments, equipment replacements, and personnel costs to prevent future financial strain and ensure long-term sustainability.

Additionally, budget decisions were shaped by the realities of a growing City with aging systems, increased service demands, and infrastructure improvements. The proposed budget reflects a commitment to careful planning, long-term sustainability, and the responsible use of taxpayer dollars as Gastonia continues to evolve.

The proposed budget does not appropriate general fund operating fund balance. Sales tax and other taxes are projected to remain steady, so no property tax increase was budgeted for FY 2026-2027.

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Revenues:

The revenue projections for FY 2026-2027 are based on conservative estimates, considering historical trends and current economic conditions. Key revenue sources include:

General Fund:

- Ad Valorem Taxes: No property tax rate increase – rate remaining at \$0.47 per \$100 of value. Anticipated to produce \$58,746,708.
- Sales Taxes: Anticipated to produce \$22,800,000.
- State Transfers: Anticipated to produce \$7,907,000.
- Fees: Anticipated to produce \$7,624,437.

Electric Fund:

- Electric Collections: No electric rate increases are proposed in the FY 2026-2027 budget. Anticipated to generate \$82,587,400.
- Fund balance appropriation: \$1.95 million from Electric Rate Stabilization fund to offset 4.0% wholesale rate increase.

Water & Sewer Fund:

- Water & Sewer Charges: A 7.5% increase in water and sewer rates is included. This budget continues the latest rate structure plan that began implementation in FY 2024-2025. Anticipated to generate \$58,914,476 .
- Fees: Anticipated to produce \$1,832,937.

Stormwater Fund:

- Stormwater Fees: No stormwater fee increases are included in the FY 2026-2027 budget. Anticipated to generate \$4,732,441.

Solid Waste Fund:

- Solid Waste Charges: A monthly increase of \$2.00 for residential collection and \$2.50 for each additional cart fee increases are included in the FY 2026-2027 budget. Anticipated to generate \$5,043,000.

Expenditures: Efficient and Responsible Resource Allocation

Each year the budget is developed with a forward-looking lens that considers revenue trends, operating needs, and the City's long-term sustainability.

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A significant share of the operating budget is spent on personnel costs, which makes workforce planning one of the most important factors in shaping future expenditures. At the same time, the City must continue strengthening and modernizing the City's infrastructure, equipment, technology, and facility repairs to support reliable service delivery and avoid larger costs in the future.

This budget prioritizes essential services and strategic investments that directly support residents, business, and the City's long-term success. Operational costs continue to rise, and staff remains focused on scrutinizing expenses and identify efficiencies to ensure that every dollar is spent strategically.

The City remains committed to leveraging available state and federal funding, prioritizing projects that yield long-term benefits, and implementing cost-effective solutions to sustain and enhance essential services. Every new or expanded expenditure is evaluated as an investment in Gastonia's future, ensuring that our infrastructure remains resilient, adaptable, and well-positioned to support the needs of residents and businesses for years to come.

Funding towards the Strategic Plan with Goals & Objectives:

Focus Area 1: Infrastructure Investment

- **Advanced Metering Infrastructure (AMI):** Continue the City's transition to AMI as an infrastructure investment that strengthens the utility system and improves service for customers and residents. AMI will allow water and electric meters to be read automatically, provide more detailed usage information, improve billing accuracy, and help staff identify and respond to issues more quickly, resulting in better service reliability, stronger customer support, and more efficient utility management.



- **Water & Sewer System Development:** Investment in the expansion, maintenance, and repair of the City's water and sewer infrastructure to meet the current demand and future residential developments. Staff continue to pursue efficient repair methods that minimize disruption to existing lines whenever possible.
- **SCADA (Supervisory Control and Data Acquisition):** Continue to advance improvements to this long-term project. This system helps monitor and control the city's critical infrastructure, such as electric services, from a central location, increasing efficiency and

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responsiveness. This budget prioritizes upgrades to the electric system to improve reliability and operational efficiency.

- Stormwater Repairs: Prioritizing engineering, evaluation and replacement of deteriorating stormwater pipe infrastructure to support long-term system performance.
- City Facility Repairs: Maintain and improve City facilities to ensure they remain safe, functional, and welcoming for employees and residents. This budget includes repairs and improvements at the Garland Center, including upgrades to the existing building automation system and air conditioning replacements, roof repairs at parks and recreation facilities, and needed repairs at police and fire stations such as the HVAC system, showers, and driveways.
- Traffic Calming Projects: Continued dedicated funding for traffic calming measures including speed humps, roundabouts, pavement markings, and other improvements that respond to resident concerns and support growing neighborhoods.

Focus Area 2: Healthy Community

- General maintenance to athletic fields and surrounding areas: This maintenance ensures that athletic fields are in good condition for community sports activities.
- Runoff and flooding prevention: Continue investments in lift stations, bar screens, and related stormwater improvements in Duhart's Creek and Catawba Creek to reduce the impacts of urban runoff, improve stormwater quality, and protect the health of our residents and environment.
- Litter control and City beautification: Add two positions to support litter collection efforts throughout the City and strengthen ongoing clean-up and beautification initiatives.
- Automatic push button system at Bradley Center: Improving accessibility and supporting inclusive use of City facilities.
- Replastering of Lineberger Park pool: Critical repairs to support continued usage of our outdoor swimming pool for residents to enjoy during the summer months.



Focus Area 3: Good Government

- Promotional assessments, ceremonies, and community engagement events (Citizen Academy, Youth Academy, Employee Appreciation, Leadership Academy): Support programs and events that foster civic pride, leadership development, and community

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engagement. These initiatives help residents, employees, and youth better understand and participate in local government.

- Website improvements: Continue funding to identify and resolve website issues, improve accessibility, and ensure the City’s website remains a useful and effective resource for residents.
- Staff training and certificates: Investing in professional development opportunities that strengthen staff skills, support service quality, and help employees adapt to changing needs and expectations.
- Financial Transparency: Continue providing clear and accessible financial reporting so residents can stay informed about the City’s fiscal position through policy updates, public-facing financial documents, and the Popular Annual Financial Report (PAFR). The City published its first PAFR and will continue producing it to make financial information more understandable, transparent, and accessible to residents.



Focus Areas 4: Safety

- Recruiting materials for advertising and events: Funding for recruitment allows the City to attract qualified candidates to its law enforcement and safety departments, ensuring that the City maintains a strong and professional workforce.
- Flock Safe City program: Support timely incident notification and improve communication and coordination between dispatch and responding public safety staff.
- Public Safety Radios: Replace and upgrade police and fire radios to maintain reliable, responsive communication for emergency operations and service delivery.



- Fire Station planning: Funding to complete a preliminary design and location study to identify future fire station needs and support long-term public safety growth.
- Hazardous materials meter: Equip the Fire Department with specialized detection technology to improve response to hazardous materials incidents and protect public safety.

Focus Area 5: Community Identity

- Museum Educational Facilities and Paleo Project: Funding to support the planetarium and the Elizabeth Williams Robinson Hall of Dinosaurs as valued educational resources that

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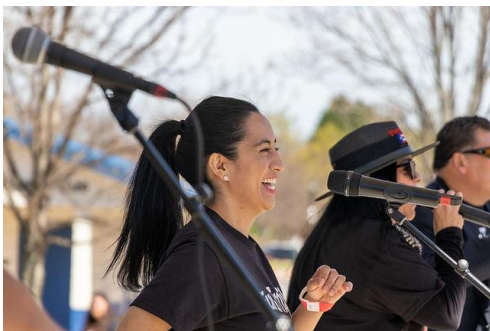
serve children, families, and visitors from Gastonia and the surrounding region. These funds also support paleo projects that enhance the museum experience and provide educational opportunities for residents and visitors.

- Homeownership assistance and Housing Rehabilitation: Support programs that help stabilize neighborhoods, expand access to safe and affordable housing, and assist residents in maintaining or achieving homeownership.
- Arts Initiative: Continue funding public art installations, arts-related programming, and educational opportunities that enhance Gastonia’s sense of place and cultural identity.
- Keep Gastonia Beautiful: Support community events and volunteer efforts such as Beetopia, Storywalk, Shred Day, the Great American Cleanup, and the Community Garden that promote civic pride, environmental stewardship, and neighborhood engagement.



Focus Area 6: Economic Vitality

- Gaston Business Association (GBA) Partnership: Continue funding partnership with the Gaston Business Association, helping foster business development, networking opportunities, and support for local entrepreneurs and businesses, driving the economy forward.
- Investment: Allocate funding to support key industrial, commercial, and downtown projects, helping attract high-value investment and jobs to Gastonia.
- Downtown maintenance and improvements: Invest in maintenance and repairs to key downtown areas to enhance aesthetics, functionality, and appeal, attracting businesses, residents, and visitors that stimulate economic activity.



- Special events: Christmas in the City, Gaston Max, Fourth of July, Fall Carnival, and more.
- Retail Coach: Identifies the strengths and weaknesses of the City to attract retail and highlights our advantage over competing cities.

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Fund Expenditure Highlights:

General Fund:

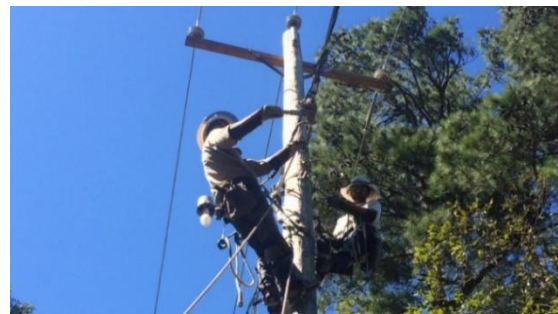
- Personnel Costs: Anticipated to cost \$76,342,920
- Operational Support: Anticipated to cost \$14,580,049
- Transfers Out: \$8,544,165
- Debt Service: \$5,216,205

The largest percentage of the General Fund budget will be spent on Public Safety (49.59%), General Government (18.99%), Cultural and Recreation (11.89%) and Transfer Out (8.18%).

Electric Fund:

- Purchases for Resale: Anticipated to cost \$57,500,000
- Personnel Costs: Anticipated to cost \$7,694,209
- Equipment/Capital Outlay: Anticipated to cost \$340,000

The Electric Division is not proposing any electric rate increases in the upcoming budget. A portion of electric fund balance is being appropriated to offset higher wholesale power costs, while continuing to support system reliability, maintenance, and future capital needs. Ongoing investment in the electric system ensures it remains dependable and ready to meet current and future demands. It is also important to support economic development in the areas served by the City’s electric system, with capital funds remaining available for redevelopment and new growth corridors.



The FY 2026-2027 budget maintains the amount of transfers to the General Fund at \$2,000,000. Gastonia must maintain the level of transfers approved by the Local Government Commission at no more than 3% of gross electric fixed assets.

The FY 2026-2027 budget also provides funding for improving service reliability through substation construction and voltage regulator replacement to meet growing demand, line improvements near CaroMont Hospital, extensions to Crowders Creek Subdivision and new residential developments, and intersection upgrades, all strengthening the electric system, minimizing service interruptions, and positioning Gastonia to serve both current residents and future growth effectively.

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Water & Sewer Fund:

- Personnel Costs: Anticipated to cost \$15,908,478
- Debt Service: Anticipated to cost \$7,741,332
- Operational Support: Anticipated to cost \$7,713,017
- Maintenance: Anticipated to cost \$6,353,402

The City will continue partnering with the State, private sector, Gaston County, and other municipalities to extend water and sewer services into key growth areas amid increasing development pressure. The proposed rate adjustment addresses rising operating costs.

Funding will be used for repair and/or replacement of aging infrastructure, operational expenses, and various capital projects. These projects include support for Hurricane Helene recovery efforts, sewer lining improvements, water plant upgrades, filter replacements, and the implementation of Advanced Metering Infrastructure (AMI) to improve system monitoring, enhance water usage data, and support more efficient utility operations. Planning for future system expansion will also continue as the City prepares for growth and increased demand. Overall, this funding will support critical infrastructure and help ensure the long-term reliability of the water and sewer system.



Solid Waste Fund:

- Personnel Costs: Anticipated to cost \$4,602,555
- Contracted Services: Anticipated to cost \$1,599,520
- Equipment Lease & Utilities: Anticipated to cost \$1,063,518
- Maintenance: Anticipated to cost \$769,500



The City's Solid Waste Fund receives revenues from solid waste fees and General Fund transfers. The proposed rate adjustments include a \$2 monthly increase for residential collection (from \$14 to \$16) and a \$2.50 monthly increase for each additional cart (from \$6.50 to \$9). These changes generate approximately \$617,100 in additional annual revenue to offset rising landfill tipping fees, fund an additional automated side loader route to meet customer growth, cover increased personnel and equipment costs, and support storm debris removal and resident communication efforts.

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Stormwater Fund:

- Transfers Out to Capital: Anticipated to cost \$237,649
- Personnel Costs: Anticipated to cost \$1,157,063
- Reimbursement of Services: Anticipated to cost \$2,044,785

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 issues outside of the rights-of-way are prioritized by the Stormwater Commission with projects rated according to a three-tier priority system.



The City continues to pursue federal and state funding for infrastructure improvements, stream restoration of Duharts Creek, and other essential capital and environmental projects. State resources have been allocated for the cleanup of Duharts Creek, with construction pending.

In FY 2026-2027 funding will also be utilized for ongoing water quality monitoring, storm drain marking, Duke Street dry bed repairs to reduce sludge buildup, street sweeping materials, Staff360 litter pickup, and telemetry monitoring devices at key facilities. These investments maintain system performance, protect water quality, and support the City's environmental stewardship goals.

Employee Compensation and Benefits:



Local Government is challenged with retaining and recruiting employees into an evolving and complex service delivery model that transcends various fields of expertise. The total number of authorized full-time employees in the upcoming fiscal year is 977, which includes eight (8) new positions. The growth in residential infill and new construction is placing increased demands on City services.

The FY 2025 Class & Compensation Study was fully implemented in January of 2026.

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The City will continue the 401(k) program for all full-time employees and will continue to invest in the NC Local Government Retirement System at mandated levels. Health care costs remain a challenge for both the City and employees and will continue to be so for the foreseeable future.

Infrastructure: The City of Gastonia is responsible for approximately 362 miles of paved City-maintained streets along with sidewalks and traffic control systems, 694 miles of water lines, 676 miles of sewer lines, 170 miles of storm drain lines, and 536 miles of electrical distribution lines.

Our municipal facilities are spread from Mountain Island Lake to near the South Carolina border. One of the most important responsibilities of our City is to provide and maintain the critical public infrastructures. The City maintains electric lines, eleven electric substations, two major raw water supplies, one water plant, three water storage tanks, 23 stormwater systems, three wastewater treatment plants, 43 wastewater pump stations, 15 miles of greenways, 21 parks, 25 playing fields ballfields, and more. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, stormwater, electric, and other City facilities is critically important and commands significant resources. In order to provide an expected and necessary level of customer service, we must consistently maintain and expand our critical infrastructure.



Equipment:



Over \$15,000,000 of vehicle and equipment was requested by City departments during budget development. Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a 59-month period, thereby leveling the impact of equipment needs from year to year.

The FY26-27 proposed budget appropriates a total of \$3,274,498 in equipment loan funding for 37 pieces of equipment/vehicles. This includes dump trucks, rear loaders, police patrol cars, a 1-ton truck with

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a crane, and various fleet vehicles. Funding will also be used towards a \$1,000,000 purchase for replacement public safety radios while \$512,000 in equipment loan funding will be used towards the City's regularly scheduled computer and network refresh. The total equipment loan amount for FY27 will be \$4,112,748.

Transportation:

The FY 2026-2027 budget provides \$1,625,405 for resurfacing and repairing City streets. This is in conjunction with the remainder of the \$254,199 that has been allocated from American Rescue Plan Act (ARPA) for resurfacing. The NCDOT has several projects spanning across the City that equal to over \$1.5 billion in the next decade. The City will continue to partner with NCDOT on these critical projects; the widening of I-85 from Belmont to US 321, the widening of South New Hope Road from Titman Road to Union-New Hope Road, and the widening of Union Road from Garrison Boulevard to Niblick Drive.

The citizen approved General Obligation (GO) Bond revenues have already begun providing improvements to our street system. Two major resurfacing projects have been complete; resurfacing over 80 miles of City maintained streets in addition to approximately 20 miles of rejuvenator.

Included in the resurfacing contracts was the repair of almost 150 manholes along various streets such as Franklin Boulevard, Myrtle School Road, Bessemer City Road, Garrison Boulevard, US-321, Union Road, Marietta Street, and Chestnut Street. Additional resurfacing and manhole adjustments are planned for upcoming paving cycles.

The City also has completed studies that identified specific improvements recommended to be made to the streets around our parks and schools and at congested intersections. These improvements are intended to provide the basis for future projects where we can leverage GO Bond funds to match with state or federal funding to complete the projects. Studies of some problem intersections have also been completed with recommended improvements.



Moving forward, the City will work to complete improvements to improve traffic flow at these studied locations. In addition, GO Bond funds are being used to match a \$2,000,000 grant from USDOT to complete a feasibility study to cap the railroad ditch that runs through downtown.

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Funding is available from state and federal grants for multiple Airport projects, including updates to runway lighting, a feasibility and Runway Protection Zone (RPZ) Analysis for the lengthening of the runway, construction of a new terminal building, obstruction removal, rehabilitation of the apron pavement and the design of additional wildlife fencing around the airport.

Finally, the City will continue to partner with the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), the City of Belmont, the Town of Cramerton, and Gaston County to identify methods to continue moving the Catawba Crossings Project (bridge crossings over the South Fork and Catawba Rivers) forward. This is a critically important transportation project, connecting South New Hope Road to I-485 and NC 160 (Steele Creek Road) just south of the Charlotte-Douglas International Airport

Economic Development:

Gastonia continues to show its competitiveness across multiple sectors with residential growth booming, industrial growth strong, and steady commercial growth. Apple Creek Corporate Center has seen additional investment this year. Gateway 85 developed to be the premier location for warehouse and distribution in Gastonia. This development sits on the former “Lineberger Property” that stretches across the city limit line with Lowell. Currently, five buildings have been completed and house USPS and Newell Companies. Other areas in Gastonia are seeing growth in industrial investment. GTIS Partners announced plans to construct a 170,000 square foot warehouse and distribution center off Cox Road. Northwest Gateway Logistics is available on Jenkins Road and offers up to 166,000 square feet. Also, 321 Exchange offers 305,000 square feet on Wren Turnpike.



The City continues to realize new residential developments both infill and outside existing 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.

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High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden the revenue base. It is our ongoing objective to grow and diversify the City’s tax and utility bases. CaroMont Health Park has proven to be successful and the catalyst for growth in the FUSE and Downtown Districts. Several investors and developers have stated their decision to invest in Gastonia has been because of CaroMont Health Park, proving that the FUSE District is the catalyst for economic development as intended. The future growth of the FUSE District remains strong as we look at the planned projects for development. All parcels surrounding the ballpark have been acquired by private developers and are in the redevelopment process. Florida-based Lansing Melbourne Group's redevelopment of the old Trenton Mill building has resulted in the development of 84 loft apartments with estimated investment of \$30 million. Durham-based Durty Bull Brewing Co. occupies the 5,000 square-foot space behind the historic former Coca-Cola bottling plant and opened in 2024. Lenox secured Waterbean Coffee as a premier tenant for a portion of its commercial space.

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 miles 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 provides convenient connectivity between I-85 and I-40 in Hickory.

Fund Balance: As of June 30, 2025, Gastonia’s general fund balance available was 48.48% of the budget. This is above the 25% requirement as set forth by the Council’s adopted Fund Balance Policy but in line with our City peer group. The North Carolina Local Government Commission (LGC) changed their fund balance requirements beginning in the 2021 Fiscal Year. Previously, the minimum fund balance was set at 8% for all entities. They now base the fund balance requirements on the amount of the expenditures of the entity. The LGC continues to compare our fund balance totals to cities in our peer group of population and level of services, which Gastonia currently falls within range.



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Hotel Occupancy Tax revenues are allocated primarily towards the Gastonia Conference Center debt service. In prior budget years, the Tourism Development Authority’s fund balance was intentionally increased to ensure coverage of future debt service payments, which allowed for appropriation when debt service increased to include principal payments.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2026, after the close of the FY 2025-26 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2025-2026 budget year.

Conclusion:

The Fiscal Year 2026-2027 Budget recommendations advance the Mayor and Council's vision, mission, core values, and strategic priorities across infrastructure investment, healthy communities, effective governance, community identity, economic vitality, and public safety.

This budget represents more than financial planning. It embodies our shared commitment to responsible stewardship, strategic progress, and delivering essential services that strengthen Gastonia for current residents and future generations.

Respectfully,

Michael C. Peoples

Michael C. Peoples
City Manager

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Budget Highlights



CITY-WIDE

- No tax increase
- 3.5% across the board compensation increase
- 1% additional increase upon successful completion of the career development program on or after January 1, 2027
- Employee Health deductible increasing to \$1,700 due to IRS requirements

GENERAL FUND (110)

- Building Improvements
 - General
 - Upgrade the existing building automation system
 - Install a new 100 - 105-ton chiller
 - Install pipelining in the existing cast-iron roof drain lines
 - Police Department
 - Replace 9 existing Fan Coil Units
 - Repair chillers 1 and 2
 - Duct Cleaning
 - Fire Department
 - Replace gutters at Fire Station 1
 - Fire Station 1, 3, 4, 5 Shower Repairs
 - Fire Station 1 Driveway repair
 - Fire Station 1 Bank repair behind building
 - Technology Services
 - Replace Radio Shop roof
 - Parks & Recreation
 - Replace 5-ton heat pump at T. Jeffers
 - Repair the roof on Golf Course Pump House
 - Replace Walker Reid Park Concession building roof

POWELL BILL (170)

- Expenses for resurfacing streets budgeted at \$1,625,405
- Supplies for winter storms
- Equipment Purchases
 - Asphalt Hot Box
 - Tandem Dump Truck
 - 5-yd. Dump Truck

WATER/SEWER FUND (330)

- Increase in Water & Sewer rates (5% - 7.5%)
- Equipment Purchases
 - Front Deck Mower
 - 5-yd. Dump Truck

Budget Highlights



- 2-Ton Crew Cab 4x4 Truck
- Two (2) UTVs
- Mid-Size SUV
- Street Flusher Truck
- Three (3) Mini Excavators
- Trailer Mounted Sewer Rodder
- 1/2 Ton Ext Cab 4x4 Truck

ELECTRIC FUND (331)

- Streetlight repairs and installation
- Overhead and underground electric infrastructure expansion, maintenance, and repairs
- Equipment Purchases
 - Bucket Truck
 - 3/4 Ton 4x4 Service Truck
 - Underground Puller

TRANSIT FUND (332)

- Microtransit contract with Via to provide services
- ADA software for vehicles
- Equipment Purchases
 - Two (2) Wheelchair Accessible Vehicles (WAV)
 - Five (5) Vans

SOLID WASTE (335)

- \$2 monthly increase for residential collection and a \$2.50 monthly increase for each additional cart
- Equipment Purchases
 - Automated Refuse Truck
 - 3 Rear Loader Refuse Trucks

STORMWATER (336)

- No fee increase
- Building Improvements
 - Install Gate Access Control System for Entrance Gate at Long Creek WWTP
 - Foam Insulation of Pasour Mount. Storage Building
- Equipment Purchases
 - 5-yd. Flatbed Dump Truck
 - Backhoe

Budget Highlights



COMMUNITY DEVELOPMENT BLOCK GRANT (621) and HOME PROGRAM (624)

- Rehabilitation of homes
- Multi-Family housing construction
- Direct homeownership assistance

HEALTH SELF-INSURANCE FUND (868)

- Increase the City's portion of the health insurance premium for individuals from \$750 to \$828.75 per month
- Continuation of City Wellness Program
- Continuation of Diabetes Management Program

DENTAL SELF-INSURANCE FUND (870)

- Increase the City's portion of the dental premium from \$24.07 to \$27.17 per month

TECHNOLOGY INTERNAL SERVICES FUND (881)

- Public Safety Radio replacements at a cost of \$1,000,000
- Continued implementation of Microsoft Office 365 at a cost of \$470,000
- Enterprise ERP (EERP) software implementation and annual subscription at a cost of \$259,138

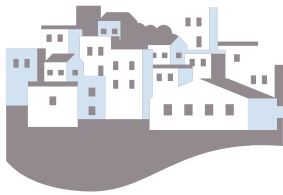
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FY 2027 Proposed Budget

CITY-WIDE BUDGET

Projected Amount



\$378.75M

TAX RATE

TAX RATE =

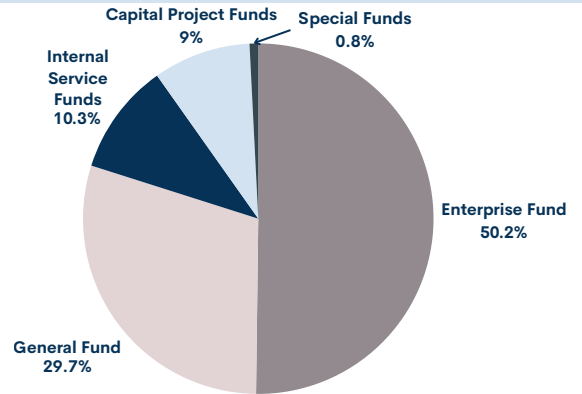
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PER \$100 OF VALUATION

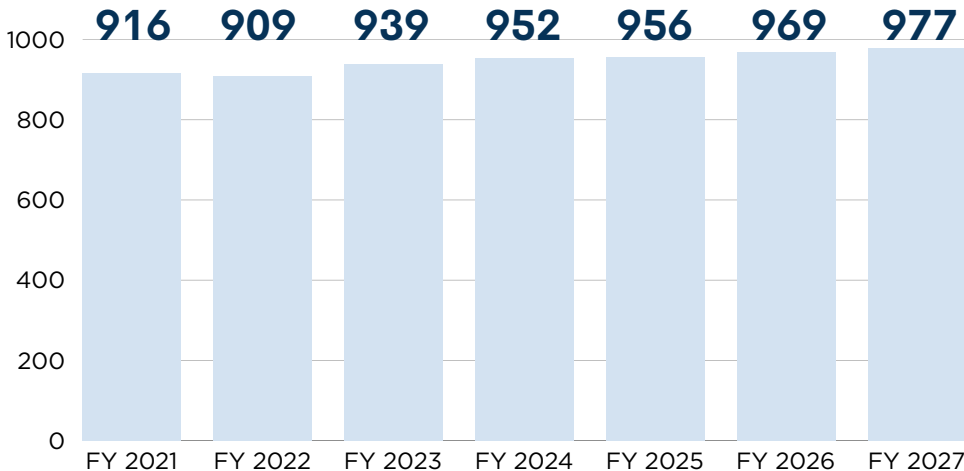


OVERALL BY FUND TYPE

Projected Amounts



NUMBER OF EMPLOYEES OVER TIME



CITY OF GASTONIA POPULATION



85,636

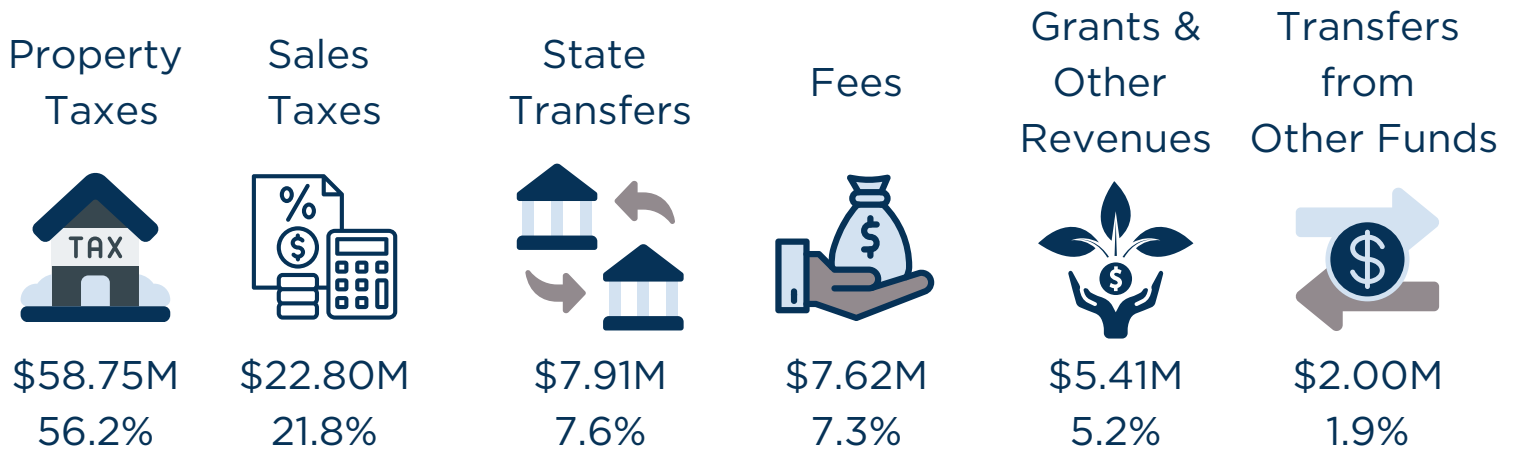
2024 NC State Demographer

FY 2027 Proposed Budget

GENERAL FUND REVENUES: \$104.49M

Projected Amounts

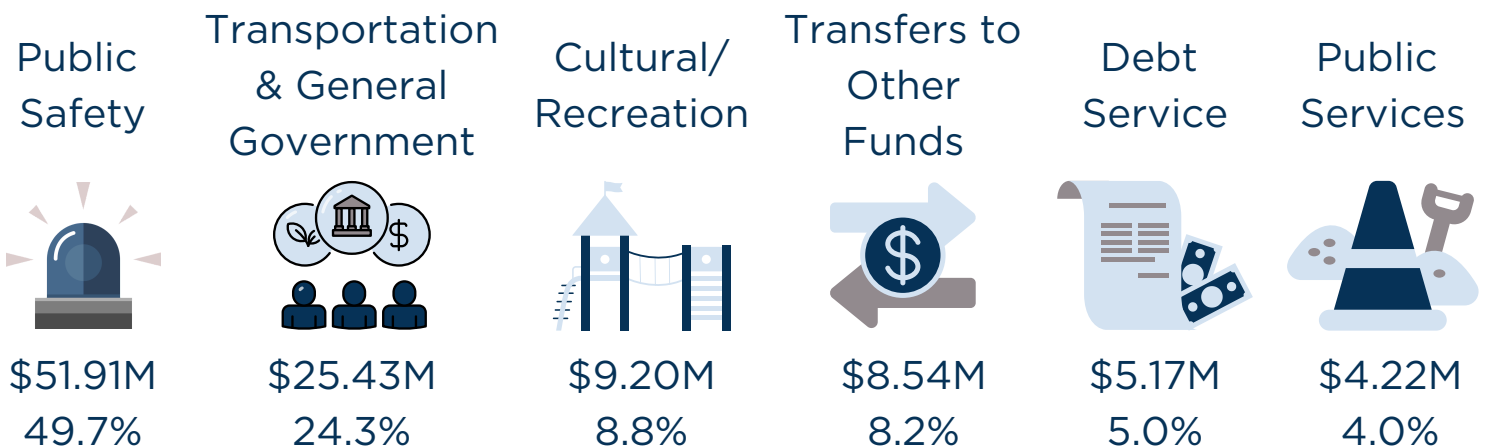
Where does the money come from?



GENERAL FUND EXPENDITURES: \$104.49M

Projected Amounts

Where does the money go?



FY 2027 Proposed Budget

FY 2027 STRATEGIC INVESTMENTS

Solid Waste



\$9.57M Budgeted

Street Resurfacing



\$1.63M Budgeted

Public Safety



\$51.91M Budgeted

Building Improvements



\$1.00M Budgeted

Micro-Transit



\$1.86M Budgeted

ENTERPRISE UTILITY FUNDS

WATER & SEWER RATES INCREASE (7.5%)

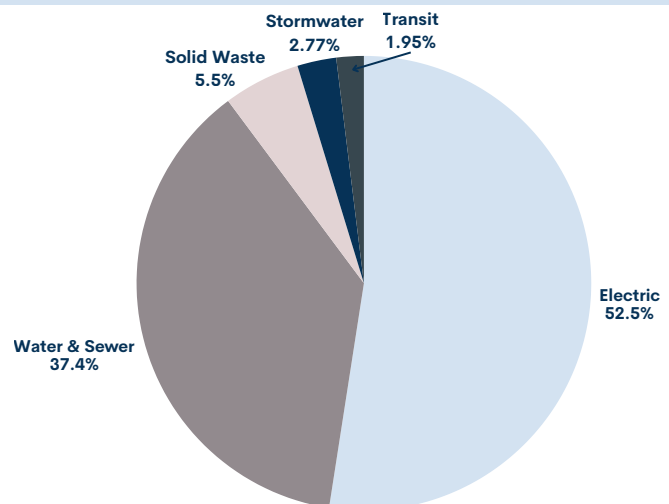
NO ELECTRIC RATE INCREASE

NO STORMWATER INCREASE

SOLID WASTE FEES INCREASE (\$2.00/MONTH RESIDENTIAL \$2.50/MONTH EXTRA CART)



ENTERPRISE FUND BY FUND TYPE

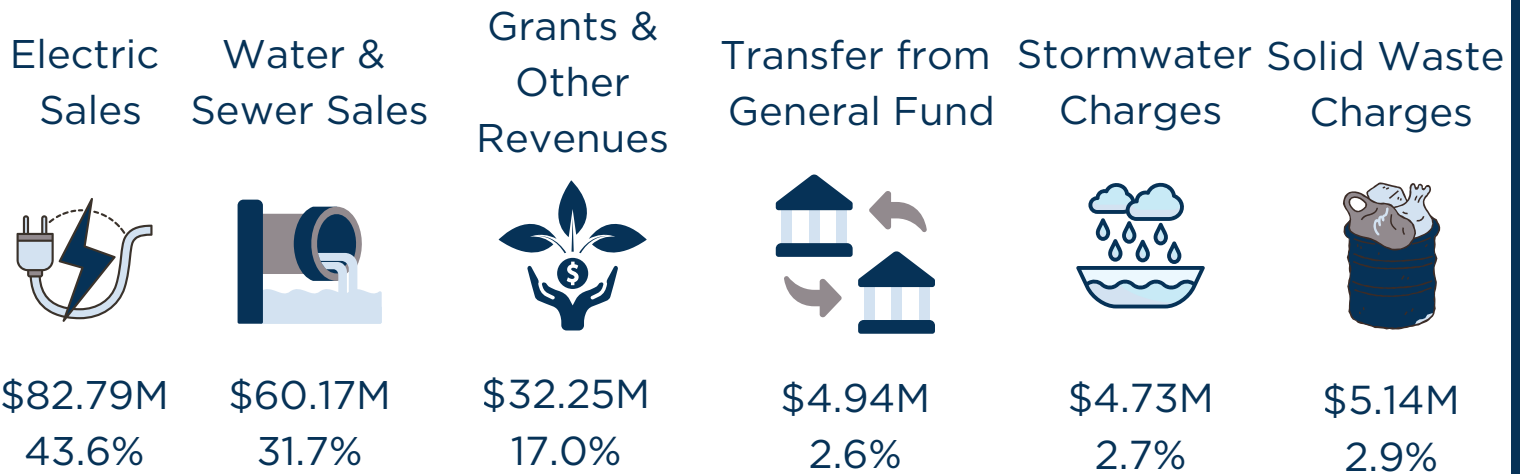


FY 2027 Proposed Budget

ENTERPRISE FUNDS REVENUES: \$190.02M

Projected Amounts

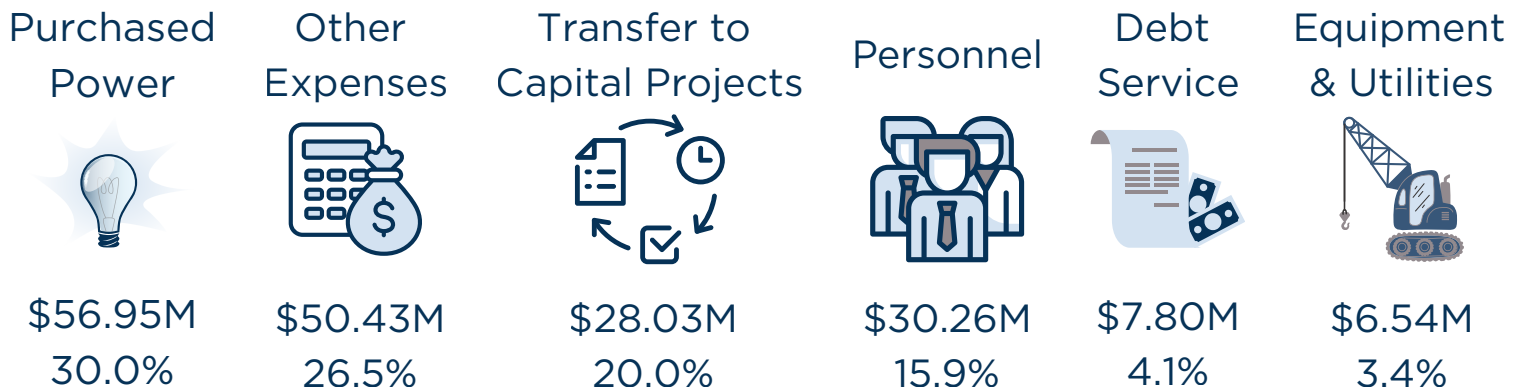
Where does the money come from?



ENTERPRISE FUNDS EXPENDITURES: \$190.02M

Projected Amounts

Where does the money go?



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, 2026 and ending June 30, 2027:

GENERAL FUND	
General Government	\$ 19,840,090
Public Safety	\$ 51,819,397
Cultural/Recreation	\$ 12,422,216
Debt Service	\$ 5,174,895
Public Works	\$ 4,317,747
Transportation	\$ 2,369,221
Transfers Out	\$ 8,544,165
TOTAL GENERAL FUND	\$ 104,487,731
WATER AND SEWER FUND	\$ 65,393,563
WATER & SEWER STIMULUS GRANT FUND	\$ 3,977
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	\$ 12,574,840
WATER & SEWER RENEWAL & REPLACEMENT FUND	\$ 134,104
ELECTRIC FUND	\$ 91,831,463
ELECTRIC RATE STABILIZATION FUND	\$ 1,950,000
ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 300,000
TRANSIT SYSTEM FUND	\$ 3,415,460
SOLID WASTE FUND	\$ 9,571,558
STORMWATER UTILITY FUND	\$ 4,842,441
FUSE FACILITY OPERATIONS FUND	\$ 2,183,331
CONFERENCE CENTER OPERATIONS FUND	\$ 851,385
SOLID WASTE DISPOSAL TAX FUND	\$ 75,000
TECHNOLOGY SUPPORT FUND	\$ 88,100
POWELL BILL FUND	\$ 4,953,832
AFFORDABLE HOUSING FUND	\$ 120,593
OCCUPANCY TAX FUND	\$ 1,200,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 305,001
TOTAL OPERATING APPROPRIATIONS	<u>\$ 304,282,379</u>

City of Gastonia, North Carolina

SECTION II. That the following revenues will be available during the fiscal year beginning July 1, 2025 and ending June 30, 2026 to meet the aforementioned appropriations:

GENERAL FUND

Ad Valorem and Personal Property Taxes	\$ 58,746,708
Fees and Permits	7,624,437
Investment Earnings	2,018,000
Grant Funding	567,148
Other Revenues	2,824,438
Sales Tax	22,800,000
State Transfers	7,907,000
Transfer from Other Funds	2,000,000
TOTAL GENERAL FUND	\$ 104,487,731

WATER AND SEWER FUND

Water and Sewer Sales	\$ 60,031,076
Fees	\$ 1,832,937
Investment Earnings	\$ 300,000
Other Revenues	\$ 142,500
Transfer from Water & Sewer Capital Expansion & Development Fund	\$ 3,087,050
TOTAL WATER AND SEWER FUND	\$ 65,393,563

WATER & SEWER STIMULUS GRANT FUND

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

WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND

Investment Earnings	\$ 500,000
Transfer from Water and Sewer Fund	\$ 12,074,840
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	\$ 12,574,840

WATER & SEWER RENEWAL & REPLACEMENT FUND

Investment Earnings	\$ 96,000
Transfer from Water and Sewer Fund	\$ 38,104
Fund Balance Appropriated	\$ -
TOTAL W/S RENEWAL & REPLACEMENT FUND	\$ 134,104

ELECTRIC FUND

Appropriated Fund Balance	\$ 4,227,063
Electric Sales	\$ 82,587,400
Fees	\$ 940,000
Investment Earnings	\$ 1,000,000
Other Revenues	\$ 1,127,000
Transfer from Electric Rate Stabilization Fund	\$ 1,950,000
TOTAL ELECTRIC FUND	\$ 91,831,463

ELECTRIC RATE STABILIZATION FUND

Fund Balance Appropriated	\$ 1,950,000
TOTAL ELECTRIC RATE STABILIZATION FUND	\$ 1,950,000

ELECTRIC RENEWAL & REPLACEMENT FUND

Investment Earnings	\$ 300,000
Transfer from Electric Fund	\$ -
Fund Balance Appropriated	\$ -
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	\$ 300,000

TRANSIT SYSTEM FUND

User Fees	\$ 277,000
Investment Earnings	\$ -
Operating Grants	\$ 2,101,469
Other Revenues	\$ 8,928
Transfer from General Fund	\$ 1,028,063
TOTAL TRANSIT SYSTEM FUND	\$ 3,415,460

SOLID WASTE FUND

Solid Waste Residential and Commercial Fees	\$ 5,138,000
Fees	\$ 359,200
Investment Earnings	\$ 80,000
Other Revenues	\$ 5,000
Transfer from General Fund	\$ 3,914,358
Transfer from Solid Waste Disposal Tax Fund	\$ 75,000
TOTAL SOLID WASTE FUND	\$ 9,571,558

City of Gastonia, North Carolina

SOLID WASTE DISPOSAL TAX FUND	
Solid Waste Disposal Tax	\$ 60,000
Investment Earnings	\$ 15,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	\$ 75,000
STORMWATER UTILITY FUND	
Stormwater Sales	\$ 4,732,441
Fees	\$ 30,000
Investment Earnings	\$ 80,000
TOTAL STORMWATER UTILITY FUND	\$ 4,842,441
FUSE FACILITY OPERATIONS FUND	
Appropriated Fund Balance	\$ 224,292
Fees	\$ 85,808
Investment Earnings	\$ 150,000
Other Revenues	\$ 100,000
Transfer from General Fund	\$ 1,623,231
TOTAL FUSE FACILITY OPERATIONS FUND	\$ 2,183,331
CONFERENCE CENTER OPERATIONS FUND	
Other Revenues	\$ 811,385
Transfer from Municipal Service District	\$ 40,000
TOTAL CONFERENCE CENTER OPERATIONS FUND	\$ 851,385
TECHNOLOGY SUPPORT FUND	
Fees	\$ 82,100
Investment Earnings	\$ 6,000
Fund Balance Appropriated	\$ -
TOTAL TECHNOLOGY SUPPORT FUND	\$ 88,100
POWELL BILL FUND	
Funding for Roads	\$ 2,900,000
Investment Earnings	\$ 120,000
State Transfers	\$ 45,000
Transfer from General Fund	\$ 1,888,832
TOTAL POWELL BILL FUND	\$ 4,953,832
AFFORDABLE HOUSING FUND	
Fund Balance Appropriated	120,593
TOTAL AFFORDABLE HOUSING FUND	\$ 120,593
OCCUPANCY TAX FUND	
Occupancy Tax	\$ 1,200,000
TOTAL OCCUPANCY TAX FUND	\$ 1,200,000
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	
Ad Valorem Taxes	\$ 290,121
Fees	\$ 2,880
Investment Earnings	\$ 12,000
Fund Balance Appropriated	\$ -
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	\$ 305,001
TOTAL OPERATING REVENUES	\$ 304,282,379

City of Gastonia, North Carolina

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

HEALTH SELF INSURANCE FUND

Total Estimated Revenues	\$	18,954,340
Total Estimated Expenditures	\$	18,954,340

DENTAL SELF INSURANCE FUND

Total Estimated Revenues	\$	528,500
Total Estimated Expenditures	\$	528,500

VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND

Total Estimated Revenues	\$	8,423,952
Total Estimated Expenditures	\$	8,423,952

TECHNOLOGY SERVICES FUND

Total Estimated Revenues	\$	11,145,549
Total Estimated Expenditures	\$	11,145,549

SECTION IV. And there is hereby levied an Ad Valorem Property Tax of \$0.47 on each one hundred dollars (\$100.00) of valuation on taxable property as listed for taxes as of January 1, 2026 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, 2026 for the purpose of raising revenue for said district.

SECTION V. Council subsidy will be increased by 3.5% to \$1,641.28 per month for the Mayor and \$1,412.13 per month for the other members. The monthly expense allowance will increase by 3.5% to \$401.01. 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 2026-2027 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, 2026 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2025-2026 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.

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, may be carried over with the City Manager's approval.

ADOPTED this 2nd day of June, 2026.

Richard Franks, Mayor

Suzanne J. Gibbs, City Clerk

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, 2026 and ending June 30, 2027:

AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS	\$	100,000
WATER AND SEWER IMPROVEMENTS	\$	12,070,863
WATER AND SEWER SYSTEM DEVELOPMENT FEES	\$	7,487,050
ELECTRIC SYSTEM IMPROVEMENTS	\$	13,650,000
STORMWATER IMPROVEMENTS	\$	237,649
INFRASTRUCTURE IMPROVEMENTS	\$	300,000
TOTAL CAPITAL PROJECTS	\$	34,012,229

SECTION II. That the following revenues will be available during the fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the aforementioned appropriations:

AIRPORT IMPROVEMENTS		
NCDOT Aviation Division	\$	150,000
Transfer from General Fund	\$	16,667
TOTAL AIRPORT IMPROVEMENTS	\$	166,667
STREET IMPROVEMENTS		
Transfer from General Fund	\$	100,000
Transfer from Transit Fund	\$	-
Fund Balance Appropriated	\$	-
TOTAL STREET IMPROVEMENTS	\$	100,000
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	\$	12,070,863
Fund Balance Appropriation	\$	-
TOTAL WATER AND SEWER IMPROVEMENTS	\$	12,070,863

City of Gastonia, North Carolina

WATER AND SEWER SYSTEM DEVELOPMENT FEES

Fund Balance Appropriation	\$ 3,087,050
Sewer System Development Fee	\$ 700,000
Southeast Sewer System Development Fee	\$ 1,000,000
Southwest Sewer System Development Fee	\$ 500,000
Water System Development Fee	\$ 900,000
Southeast Water System Development Fee	\$ 900,000
Southwest Water System Development Fee	\$ 400,000
TOTAL WATER AND SEWER IMPROVEMENTS	\$ 7,487,050

ELECTRIC SYSTEM IMPROVEMENTS

Transfer from Electric Fund	\$ 13,650,000
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	\$ 13,650,000

STORMWATER IMPROVEMENTS

Transfer from Stormwater Utilities Fund	\$ 237,649
TOTAL STORMWATER IMPROVEMENTS	\$ 237,649

INFRASTRUCTURE

Cellular Tower Rental	\$ 300,000
TOTAL INFRASTRUCTURE IMPROVEMENTS	\$ 300,000

TOTAL CAPITAL PROJECTS **\$ 34,012,229**

SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2026-2027 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, 2026 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 2nd day of June, 2026.

Richard Franks, Mayor

Suzanne J. Gibbs, City Clerk

City of Gastonia, North Carolina

COMMUNITY DEVELOPMENT GRANT PROJECTS ORDINANCE

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

SECTION I. The following amounts are hereby appropriated to conduct activities in relation to Community Development Block Grants for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

COMMUNITY DEVELOPMENT FUND	\$	589,167
HOME INVESTMENT TRUST FUND	\$	816,522
TOTAL GRANT PROJECT APPROPRIATIONS	\$	<u>1,405,689</u>

SECTION II. That the following revenues will be available during fiscal year beginning July 1, 2026 and ending June 30, 2027 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	\$	587,547
Repayment/Loan - Homeowner		1,620
TOTAL COMMUNITY DEVELOPMENT FUND	\$	<u>589,167</u>
HOME INVESTMENT TRUST FUND		
Federal Home Program	\$	768,918
Repayment/Loan - Homeowner		14,314
Other Loan Repayments		33,290
TOTAL HOME INVESTMENT TRUST FUND	\$	<u>816,522</u>
TOTAL GRANT PROJECT REVENUES	\$	<u>1,405,689</u>

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2026-2027 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, 2026 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 2026-2027 budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 2nd day of June, 2026.

Richard Franks, Mayor

Suzanne J. Gibbs, City Clerk

CITIZENS OF GASTONIA
 Represented by Mayor & City Council



CITY OF GASTONIA ORGANIZATIONAL CHART

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

CITY CLERK
 Suzanne Gibbs

CITY MANAGER
 Michael C. Peoples

CITY ATTORNEY
 Eric Edgerton

ASSISTANT CITY MANAGER
 Adrian Miller

ASSISTANT CITY MANAGER
 Brian Potocki

ASSISTANT CITY MANAGER
 Quentin McPhatter

COMMUNICATIONS & MARKETING
 Dandria Bradley

FIRE SERVICES
 Chief Philip Welch, Jr.

PARKS AND RECREATION
 Tripp White

ECONOMIC DEVELOPMENT
 Kristy Crisp

ENGINEERING
 Tucker Johnson

FINANCIAL SERVICES
 Crystal Certain

HUMAN RESOURCES
 Judy Smith

PUBLIC SERVICES
 Dusty Wentz

HOUSING & COMMUNITY ENGAGEMENT
 Vacant

PLANNING & CODE ENFORCEMENT
 Sushil Nepal

POLICE SERVICES
 Chief Trent Conard

PUBLIC UTILITIES
 Vacant

SCHIELE MUSEUM
 Dr. Ann Tippitt

TRANSPORTATION
 Randi Gates

TECHNOLOGY SERVICES
 Chris Koltyk



2026-2028

STRATEGIC PLAN

WITH GOALS & OBJECTIVES

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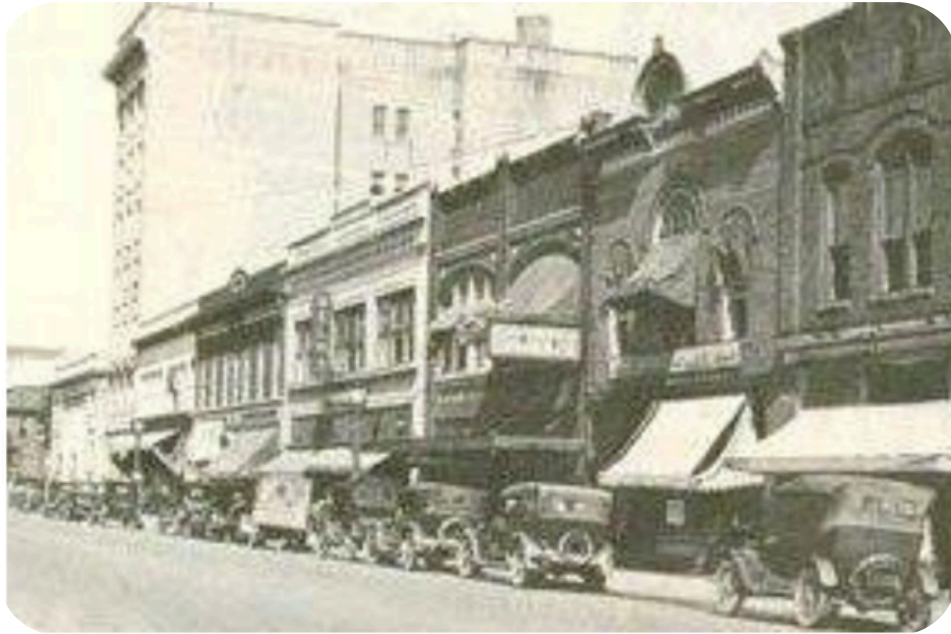
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History of Gastonia



The City of Gastonia was incorporated in 1877, the year reconstruction ended. The impetus for the early development of Gastonia, which began in 1873 as a small railroad depot, was the combined effect of the realignment of the Atlanta & Charlotte Airline Railroad (now Norfolk Southern) from its original intended path several miles to the north of the City, the charter of the Chester and Lenoir Narrow Gauge Railroad (now CSX), which crossed the Atlanta & Charlotte railroad, and the introduction of the steam-powered textile mill. The crossing of these two railroads and the beginning of the City's textile industry brought opportunities for employment and social life. The initial population of the town was approximately 200 people, and the land area was less than one square mile.

The City's original population was reflective of the surrounding county and was comprised of English, German, Scotch Highlander, and Scotch-Irish citizens, with a few African American residents also moving into the settlement. Voted the county seat in 1911, Gastonia, today has a population of more than 85,000 and a land area of over 52 square miles. It is the largest of Gaston County's 12 municipalities and is the economic engine of the county. Gastonia is the 13th largest city in North Carolina. The City has operated continuously under the Council-Manager form of government since its adoption in 1919.

L-R (front): Angela Dreher, Mayor
Richard Franks, Jennifer Stepp
L-R (rear): Glenn Silverman, Donyel
Barber, Demetrios Koutsoupas,
Mayor Pro-Tem Jim Gallagher



GASTONIA CITY COUNCIL

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 enhance the quality of life for all by providing innovative, responsive, and cost-effective services at the highest level.

Core Values

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



Pictured: Street resurfacing funded by 2022 GO Transportation Bonds

INFRASTRUCTURE INVESTMENT

Develop and maintain resilient public infrastructure to enhance quality of life, mobility, and economic development.

Transportation / Catalytic Projects:

1. Continue to partner with the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), Charlotte Regional Transportation Planning Organization (CRTPO), North Carolina Department of Transportation (NCDOT), Gaston County, surrounding municipalities, Mecklenburg County, and the City of Charlotte on regional transportation projects, including Catawba Crossings, to address the congestion problems experienced on the area transportation network.

Transportation / Infrastructure Improvements:

2. 2022 Transportation General Obligation Bond Projects. Prepare for the issuance of the remaining \$41 million in bond proceeds. Continue the identification, design, and construction of transportation projects related to the 2022 GO bond. These project types include:
 - a. Intersection improvements
 - b. Safety improvements around schools and parks
 - c. Miscellaneous sidewalk and pedestrian projects
 - d. Street resurfacing and roadway manhole repairs
 - e. Planning and engineering for future roadway projects

3. Advance *Connecting Highland: Access, Neighborhood Growth, Equity* (Project CHANGE) by initiating the federally funded feasibility and connectivity studies supported by the \$2 million Reconnecting Communities Pilot Grant to evaluate capping the downtown railroad ditch and improving mobility, access, and economic connectivity between Downtown Gastonia and surrounding transportation-disadvantaged neighborhoods, with work starting in Summer 2026.
4. Implement Transportation Capital Improvement Projects:
 - a. Continue to extend sidewalks and greenways, including partnering with the Carolina Thread Trail (CTT) and private developers to construct new trail segments strategically throughout the City.
 - b. Conduct a comprehensive review of all existing City mobility and active transportation plans—including the Greenway Master Plan, Carolina Thread Trail Master Plan, Comprehensive Pedestrian Plan, Comprehensive Bicycle Plan, and Comprehensive Transportation Plan—and consolidate them into a unified “City of Gastonia Greenways and Active Transportation Network Plan” to provide a coordinated, implementable framework for future investments.
 - c. Complete a master plan for the Sims Legion Park mitigation property and develop partnerships for funding and future use.

Transportation / Mobility Improvements:

5. Continue to improve GoGastonia microtransit service by enhancing reliability, rider experience, and operational efficiency through ongoing performance monitoring, service adjustments, and rider engagement.

Water, Sewer, and Stormwater / Infrastructure Improvements:

6. The plan for the installation and implementation of Advanced Metering Infrastructure (AMI) is currently in progress for both water and electric.
7. Complete \$28,000,000 in water and wastewater infrastructure improvements with funding received through the 2023 NC State Budget earmarks. The eight identified projects will increase the reliability of key portions of the system by replacing failing infrastructure and completing design for future critical infrastructure projects. These projects include replacing sections of water and sewer lines, improving the waterline at Rankin Lake, rehabilitating a portion of the supervisory control and data acquisition (SCADA) system, and partial funding of AMI.

8. Continue and/or complete several identified projects in advancement of water and wastewater regionalization, including the Southeast utility extension project and the water and sewer merger with the Town of McAdenville.

Electric / Infrastructure Improvements:

9. Implement the Comprehensive Electric System Study and Capital Improvement Plan.
- a. Complete the construction of Substation #18 and associated distribution extensions.
 - b. Complete substation upgrades, underground line replacement, and other capital projects.



Pictured: GoGastonia vehicle

Mobility Options / Infrastructure Improvements:

10. Explore transit organizational options that provide improved services through bus rapid transit, regional express routes, commuter rail, high speed rail, and multi-modal transportation to the public through potential partnerships with Gaston County, Charlotte Area Transit System (CATS), and regional public or private providers.



Pictured: Municipal Operations Center - Electric Division

City Facilities / Infrastructure Improvements:

11. Complete the Facility Assessment Study, Phase I: Assessment of building systems and physical attributes for creation of a 10-year capital improvement plan (CIP).

12. Study and recommend solutions to address building space needs in City Hall, Garland Center, Warehouse, Equipment Services, Public Works Campus, Technology Services facility on Second Avenue, Memorial Hall, and other City facilities.

Airport / Infrastructure Improvements:

13. Complete projects at the Gastonia Municipal Airport (AKH), including the Preliminary Engineering and Environmental Documentation supporting the extension of the runway to 5,000 feet, construction of the Runway Lighting Rehabilitation Project, design and construction of the Apron Pavement Rehabilitation and Runway Pavement Rehabilitation projects, design for the On-Airport Clearing and Grubbing Project, and the design for the Wildlife Fence Project.



Pictured left: Gastonia Municipal Airport Signage



Pictured right: Airplanes at the Gastonia Municipal Airport



Pictured left: Gastonia Municipal Airport Aerial View



Pictured: Residents playing Pickleball at T.Jeffers Center

HEALTHY COMMUNITY

Support healthy, active, and resilient communities.

Parks & Recreation / Facilities Planning

14. Work with private developers of greenfield properties to explore dedicated recreation and park properties in strategic areas of the City. Plan a comprehensive upgrade to Martha Rivers Park and to work towards the completion of Phase I at Linwood Park. Update the Parks and Recreation Master Plan.
15. Enhance programming at existing recreational facilities and create new outdoor programming opportunities for all segments of the City's population.

Stormwater / Water Quality

16. Continue to implement a watershed-based Stormwater management program to reduce flooding, improve water quality, and ensure continued compliance with current and future MS4 permit requirements in response to population growth, increased development pressure, and evolving regulatory standards.

- a. Begin and complete construction on the Duharts Creek project.
- b. Using the results of the Catawba Creek watershed hydrologic and hydraulic modeling, develop funding applications for construction projects that will mitigate run off and flooding issues.
- c. Improve the stormwater discharges from all City-owned facilities. Leverage LIDAR drone as an assessment tool to quantify contaminant runoff.

Education/ Partnerships

17. Conduct a study of technology systems for the James H. Lynn Planetarium to inform an upcoming effort by the Schiele Museum Board of Trustees to upgrade the facility.

Health and Food

18. Expand the current Farm-to-Table Program which addresses food desert conditions, provides community education, and food items. The project is a collaborative effort of Keep Gastonia Beautiful, Gastonia Farmers Market, and Healthy Highland/RAMS Kitchen. Expansion is to include other population segments and will add a healthy market component for area residents to receive produce.



Pictured: Schiele Museum of Natural History



Pictured: Gastonia Farmers Market



Pictured: City Hall & Garland Center

GOOD GOVERNMENT

Lead an effective and efficient city government that stewards public resources and grows an inclusive workplace culture.

Employee Development

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

Recruitment

20. Continue to monitor the job market for compensation and hiring trends, making adjustments when and where needed to ensure the City continues to attract and retain qualified City employees in an efficient and timely manner, including, but not limited to, exercising opportunities to partner with Gaston County Schools, Gaston College, and/or Belmont Abbey for affordable day care for employees.

Finance

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

Capital Funding

22. Implement necessary rate adjustments to provide additional funding for repair and replacement of critical infrastructure in the stormwater, water, and wastewater conveyance and treatment systems and the electric distribution system and implement necessary development fees adjustments for water and wastewater conveyance and treatment systems.

Planning

23. With the recent adoption of City's Comprehensive Plan, staff will work to update the Unified Development Ordinance (UDO).

24. Implement a process to create a 3-year Strategic Plan for the Schiele Museum, involving City staff, Schiele Board of Trustees, community stakeholders, and the public.

Strategic Communication

25. Implement a City of Gastonia Communications Plan to provide a structured, consistent, and strategic approach to how the City communicates with internal and external stakeholders, which includes City employees, the public, the media, and municipal partners.



Pictured: Gastonia
2050 Comprehensive
Plan Workshop



Pictured: Main
Avenue in Downtown
Gastonia



Pictured: Real Time Crime Center, Gastonia Police Department

SAFETY

Bolster public safety by investing in highly engaged and qualified personnel, effective facilities, and innovative technology.

Public Safety / Recruitment

26. Meet and exceed personnel levels through improved social media presence and focused recruitment and retention efforts to better serve our community, maximize officer and firefighter safety, and promote professional standards.

Public Safety / Enforcement

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

Public Safety / Facilities

28. Begin design and funding for future fire station expansion, including increased personnel, apparatus, and facilities. Evaluation has begun on a 2-bay station, staff, and apparatus needs for the southeast station, as well as a single-bay station, staff, and apparatus needs for the downtown center city station.

29. Continuing building out the Real Time Crime Center and investing in technology and tools to help improve the coordination, support, and management of a comprehensive public safety camera system.

30. Standardize the physical access control for city facilities from the current setup of three systems to one physical access control system, while maintaining a higher level of security.

Safety / Transportation

31. Work to create a safer, more accessible environment for all users of our highways, streets, and roadways, including pedestrians, bicyclists, public transportation users, motorists, personal conveyance and micromobility users, and commercial vehicle operators by upgrading the citywide traffic signal system and implementing the Safety Action Plan.



Pictured: Peel Scooters

Safety / Communications

32. Create a replacement schedule for Fire and Police mobile and portable radios of 20% of radios each year.

33. Evaluate the more effective Fire and Police radio communications system between the Voice Interoperability Plan for Emergency Responders (VIPER) and Urban Area Security Initiative (UASI) systems.



Pictured: Gastonia Fire & Police Radio



COMMUNITY IDENTITY

Pictured: 4th of July
Celebration at Rotary
Centennial Pavilion

Foster a community identity through active engagement, effective partnerships, and a strong sense of place.

Community Asset / Engagement

34. Complete installation and open the new Elizabeth William Robinson Hall of Dinosaurs at the Schiele Museum.

Partnerships / Housing

35. Continue to seek funding and support solutions to promote community-wide commitment to the goal of reducing homelessness, as well as researching the feasibility of partnering with others to create a homeless shelter, and to work with all interested stakeholders including, but not limited to, Gaston County, downtown merchants, non-profit organizations, and faith-based groups that work with those experiencing homelessness to provide assistance to those in need. Continued partnership with Gaston County, Gaston-Lincoln-Cleveland Continuum of Care, and other organizations to carry out the following activities:

- a. Cooling Station Support (Summer 2026): Explore operational models and identify a location to support a cooling station to address seasonal needs crucial for vulnerable populations during extreme heat events. To issue a Request for Proposals (RFP) designed to solicit proposals from organizations with the capacity to manage either shelter or cooling facility operations at their own facility.
- b. Continued engagement with HealthNet Gaston and Unity Baptist Church for consideration of operation for the Fall/Winter 2026 or in the event no organization is identified, possible Issuance of an RFP for the facility and operation of a Warming Center for Fall/Winter 2026-2027.
- c. Pilot Panhandling Program – Downtown/Main Street: Continued discussions with the proposed administrator on terms to implement an agreement for program operation.



Pictured: Fairhaven Apartments

36. Continued planning for use of the HOME–American Rescue Plan (HOME-ARP) funds from the U.S. Department of Housing and Urban Development (HUD). Funds are designated for the construction of a non-congregate shelter (NCS) for qualifying populations to include homeless individuals and families. Efforts will focus on securing funding and broad community support to strengthen long-term strategies for reducing homelessness.



Pictured: Homebuyers Assistance Program Opportunity

Public Art

37. Parks and Recreation, Keep Gastonia Beautiful and other staff and stakeholders continue to provide guidance to the City Council Arts Committee in the development of arts opportunities to include a future performing Arts Center, seeking additional partnerships for public art installations, and art-related activities and education.

Community Engagement

38. Continue to improve residents' experience with city government by focusing on customer service.

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

40. Develop and implement a community engagement initiative that brings together neighborhood leaders and residents to foster dialogue, showcase City services and resources, highlight neighborhood accomplishments, address neighborhood priorities, and encourage greater civic involvement.



Pictured: Highland Art Plaza ribbon cutting



Pictured: A.C.E. Recognized Community



ECONOMIC VITALITY

Encourage a diverse and vibrant economy that provides opportunities for all of our residents and businesses.

Catalytic Investments / Developments

41. Work with development partners in the Franklin Urban Sports & Entertainment (FUSE) District, Downtown, and surrounding historic area to continue construction and project development to grow commercial and multi-family opportunities.

Recruitment

42. Marketing and issuing Requests for Proposals (RFP) for key city-owned properties in Downtown and FUSE Districts.

43. Implement strategic planning and recruitment efforts to improve key commercial corridors in Gastonia:

- a. Highway 7 Corridor
- b. Garrison LEARNS District
- c. New Hope Road Business Corridor
- d. Eastridge Mall Redevelopment
- e. 321 Corridor

Plan Implementation

44. Identify key goals from the Downtown Envisioning and Downtown Parking Study plans to move forward with implementation.

Promotion

45. Work with the Zawyer Sports and Entertainment, Gaston College, GoGastonNC, the Gaston Business Association, and the Montcross Area Chamber of Commerce to promote tourism, sporting events, festivals, and visitation to Gastonia.



Pictured: CaroMont
Health Park

Pictured: City Hall



Learn more about
our great city!

About Gastonia

Gastonia, N.C., just minutes west of Charlotte, is one of the area's best places to live and work with an ideal combination of location, size and livability. Gastonia is the largest of Gaston County's 13 municipalities and one of the largest cities in the Charlotte metropolitan area. Selected as an All-America City three times, Gastonia's desirable quality of life is the result of its beautiful natural surroundings, friendly neighborhoods, responsive government and vibrant business environment.

Budget Process



North Carolina law requires local governments to adopt a balanced budget annually to cover the fiscal year of July 1 through June 30. According to G.S. 159-8, "A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations." The City of Gastonia's Fiscal Year 2027 budget is balanced in accordance with law and will be effective July 1, 2026.

Procedures

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

Updated project information is coordinated through the Budget Office in December, so staff can include it in a meeting with the Mayor and City 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. The City's strategic plan is developed collaboratively by the Mayor and City Council, City Manager, Assistant City Managers, department directors, and Budget staff. Goals are identified through Council retreats, departmental input, community needs, and review of current conditions, then refined to ensure they are measurable, achievable, and aligned with the City's long-term priorities and budget.

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

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

Another round of budget meetings begins in March and these include the City Manager, Assistant City Managers, Finance staff and department representative(s). Final approval for budget recommendations 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.

A budget outlook session with the Mayor and City Council is held in March to provide updates on the status of the budget, provide highlights to confirm goals and objectives, and seek guidance to finalize the budget. Once the budget is balanced, Budget staff will prepare the proposed budget document for a public hearing at the first City Council meeting in May and final adoption takes place at the first City Council meeting in June.

Budget Process



Budget Calendar

October 27, 2025	Departments can begin entering new program initiatives / personnel / building maintenance/infrastructure requests / tech services requests into Seamless
November 3, 2025	Current year fee schedule and prior year's strategic planning information distributed to departments for updating
November 14, 2025	Vehicle and equipment requests due to Equipment Services
December 1, 2025	IT Governance Request Forms due to Technology Services Building Maintenance/Infrastructure requests due to Building Maintenance
December 9, 2025	Staff Strategic Plan Audit and Advocacy Agenda Update session
December 17, 2025	New program initiatives / personnel requests / fee schedule proposals/amendments and updated strategic planning information are due to the Budget Office
January 5, 2026	Recommended vehicle, equipment, tech services and building services requests due to the Budget Office
January 24, 2026	Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives)
January 24, 2026	Mayor/Council Budget Objectives Retreat
February 2, 2026	Expenditures and revenues must be entered into Questica; departments can make no further changes
February 9 – 18, 2026	Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests

Budget Process



March 3, 2026 – March 13, 2026	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff
March 10, 2026	Council work session: Departments Present
March 30, 2026	Council work session: Budget Outlook
April 7 & 21, 2026	Budget discussion could be added to Council agenda
April 14, 2026	Budget should be finalized and balanced based on recommendations of the City Manager
April 23, 2026	Budget Work Session
No later than May 1, 2026	Proposed budget distributed to City Council, published on website and notice of public hearing completed
May 4, 2026	Public Hearing on the Budget and Budget discussion at the Council Meeting
*June 2, 2026	Adoption of the Fiscal Year 2026-2027 budget

Transfers and Amendments

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

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

Basis and Presentation of Accounting



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

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

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

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

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

1. Personnel costs – includes salaries and wages, as well as fringe benefits, such as social security, pension and 401K, medical, dental and life insurance expenses
2. Purchases for resale – includes the cost to purchase items that are sold to citizens/consumers, such as electric power and recreational items
3. Operational support – includes supplies and services used in daily operations, such as fuel, postage, uniforms, insurance, etc.
4. Transfers out – includes transfers to other funds
5. Equipment/capital outlay – includes costs for land, buildings, utility infrastructure, machinery, equipment and vehicles
6. Debt service – includes payments of interest and principal to debt holders of bonds and loans, along with any bond closing costs
7. Contracted services – includes services performed by persons or firms with specialized skills and knowledge, such as legal, engineering and consulting services

Basis and Presentation of Accounting



8. Maintenance – includes costs to maintain and/or repair City owned assets, such as vehicles, equipment and roads (annual Powell Bill resurfacing expenditures are included in this category)
9. Equipment lease and utilities – includes expenditures related to leases as utilities, such as external internet and cable services, and utility costs
10. Travel/training – includes costs related to professional development, certifications, changing requirements and work-related travel
11. Reimbursements of service – includes expenditures related to the cost allocation plan for internal services provided to other departments

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Total City Budget



Fund	Fund Title	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
110	General Fund	\$98,121,983	\$104,453,161	\$104,487,731	6.49%
111	American Rescue Plan Act	\$65,000	\$1,344,657	\$0	-100.00%
112	FUSE Facility Operations	\$2,253,146	\$4,973,306	\$2,183,331	-3.10%
114	Conference Center Operations	\$833,016	\$833,016	\$851,385	2.21%
115	Solid Waste Disposal Tax	\$72,000	\$72,000	\$75,000	4.17%
116	State Grants	\$0	\$2,561,717	\$0	0.00%
119	Technology Support	\$66,000	\$114,216	\$88,100	33.48%
121	Federal Grants	\$0	\$3,388,200	\$0	0.00%
170	Powell Bill	\$4,912,432	\$8,503,252	\$4,953,832	0.84%
173	Federal Asset Forfeiture Trust	\$0	\$904,307	\$0	0.00%
174	State Asset Forfeiture Fund	\$0	\$73,076	\$0	0.00%
176	Local Law Enforcement Block Grant	\$0	\$257,871	\$0	0.00%
244	Airport Capital Projects	\$166,667	\$4,532,662	\$166,667	0.00%
263	Street Improvement Capital Projects	\$1,903,708	\$28,598,688	\$100,000	-94.75%
283	General Fund Capital Projects	\$0	\$2,677,774	\$0	0.00%
284	Downtown Capital Projects	\$0	\$1,051,280	\$0	0.00%
312	Water & Sewer Stimulus Grant	\$3,977	\$3,977	\$3,977	0.00%
330	Water & Sewer Fund	\$56,025,822	\$59,518,347	\$65,393,563	16.72%
331	Electric Fund	\$85,141,900	\$85,969,838	\$91,831,463	7.86%
332	Transit System Fund	\$5,035,343	\$11,346,328	\$3,415,460	-32.17%
335	Solid Waste Fund	\$8,846,363	\$8,898,291	\$9,571,558	8.20%
336	Stormwater Utility Fund	\$4,731,171	\$5,507,911	\$4,842,441	2.35%
338	Electric Rate Stabilization Fund	\$0	\$0	\$1,950,000	0.00%
342	Water & Sewer Capital Expansion & Development	\$5,718,303	\$6,854,902	\$12,574,840	119.91%
351	Water & Sewer Renewal & Replacement	\$0	\$0	\$134,104	0.00%
352	Electric Renewal & Replace	\$0	\$0	\$300,000	0.00%
460	Water & Sewer System Development Fees	\$4,050,000	\$4,050,000	\$7,487,050	84.87%
462	Water & Sewer Capital Projects	\$6,914,326	\$87,925,926	\$12,070,863	74.58%
478	Electric Capital Projects	\$8,000,000	\$46,255,690	\$13,650,000	70.63%
479	Stormwater Capital Projects	\$1,368,268	\$4,897,714	\$237,649	-82.63%
621	Community Development Block Grant	\$642,280	\$1,821,184	\$589,167	-8.27%
623	CD/Rehab	\$0	\$42,117	\$120,593	0.00%
624	Home Investment Trust Fund	\$727,901	\$7,217,879	\$816,522	12.17%
628	Occupancy Tax	\$1,200,000	\$1,200,000	\$1,200,000	0.00%
629	Downtown Municipal Services District	\$280,130	\$396,523	\$305,001	8.88%
687	Infrastructure	\$300,000	\$300,000	\$300,000	0.00%
* 868	Health Self-Insurance	\$16,108,810	\$16,108,810	\$18,954,340	17.66%
* 870	Dental Self-Insurance	\$492,500	\$492,500	\$528,500	7.31%
* 880	Vehicle & Equipment Renewal & Replacement Program	\$8,493,590	\$11,587,666	\$8,423,952	-0.82%
* 881	Technology Internal Services Fund	\$10,074,384	\$12,670,709	\$11,145,549	10.63%
Grand Total		\$332,549,020	\$537,405,496	\$378,752,638	13.89%

* Internal Service Financial Plans

Total City Budget

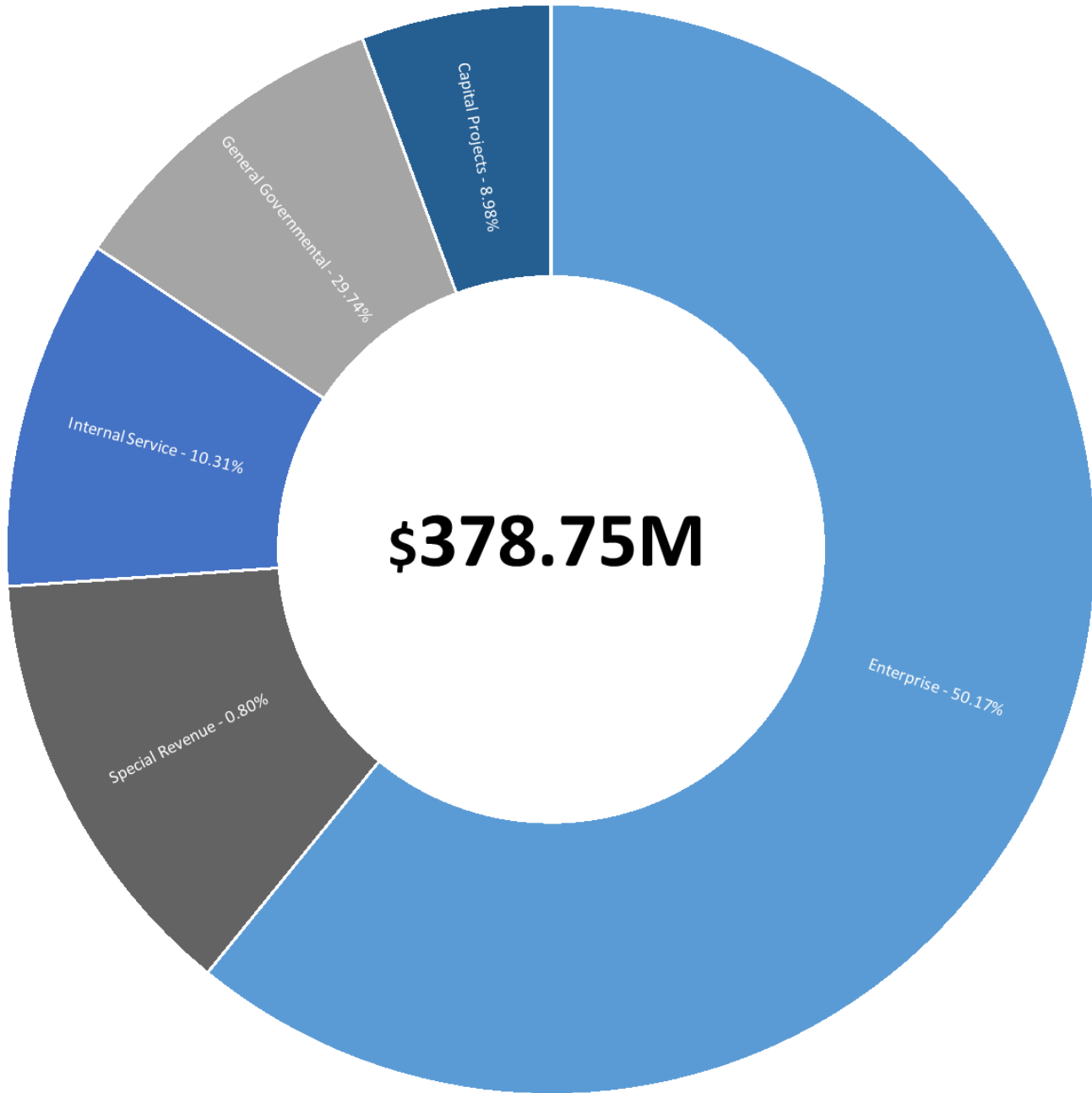


	General Government Funds	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Capital Project Funds
Ad Valorem Taxes	\$58,746,708	\$0	\$290,121	\$0	\$0
Appropriated Fund Balance	\$251,278	\$6,177,063	\$120,593	\$2,000,000	\$3,087,050
Electric Collections	\$0	\$82,587,400	\$0	\$0	\$0
Fees	\$7,792,345	\$3,439,137	\$2,880	\$9,286,076	\$4,400,000
Funding for Roads	\$2,900,000	\$0	\$0	\$0	\$0
Investment Earnings	\$2,309,000	\$2,356,000	\$12,000	\$239,000	\$0
Non-recurring Grants	\$83,475	\$0	\$0	\$0	\$0
Operating Grants	\$483,673	\$2,101,469	\$1,356,465	\$0	\$0
Other Revenues	\$3,795,823	\$1,283,428	\$1,249,224	\$27,527,265	\$450,000
Sales Tax	\$22,800,000	\$0	\$0	\$0	\$0
Solid Waste Charges	\$0	\$5,138,000	\$0	\$0	\$0
State Transfers	\$7,952,000	\$0	\$0	\$0	\$0
Stormwater Fees	\$0	\$4,732,441	\$0	\$0	\$0
Water & Sewer Charges	\$0	\$60,031,076	\$0	\$0	\$0
Transfers In	\$5,525,077	\$22,171,392	\$0	\$0	\$26,075,179
Total Revenues	\$112,639,379	\$190,017,406	\$3,031,283	\$39,052,341	\$34,012,229
Personnel Costs	\$78,848,929	\$30,256,569	\$495,090	\$5,022,771	\$0
Contracted Services	\$4,057,339	\$9,256,200	\$899,331	\$4,275,581	\$416,667
Debt Service	\$7,759,702	\$7,800,753	\$0	\$4,051,463	\$0
Equipment Lease & Utilities	\$3,332,237	\$6,541,791	\$7,620	\$729,187	\$0
Equipment/Capital Outlay	\$511,044	\$1,473,970	\$1,500	\$4,903,441	\$17,708,149
Maintenance	\$5,203,335	\$8,658,052	\$2,000	\$109,345	\$500,000
Operational Support	\$15,028,530	\$14,725,523	\$1,583,242	\$19,856,933	\$12,300,363
Purchases for Resale	\$179,000	\$57,500,000	\$0	\$0	\$0
Reimbursement of Services	(\$11,505,729)	\$11,505,729	\$0	\$0	\$0
Travel/Training	\$605,827	\$273,386	\$2,500	\$103,620	\$0
Transfers Out	\$8,619,165	\$42,025,433	\$40,000	\$0	\$3,087,050
Total Expenditures	\$112,639,379	\$190,017,406	\$3,031,283	\$39,052,341	\$34,012,229

Total City Budget



BREAKDOWN BY FUND TYPE

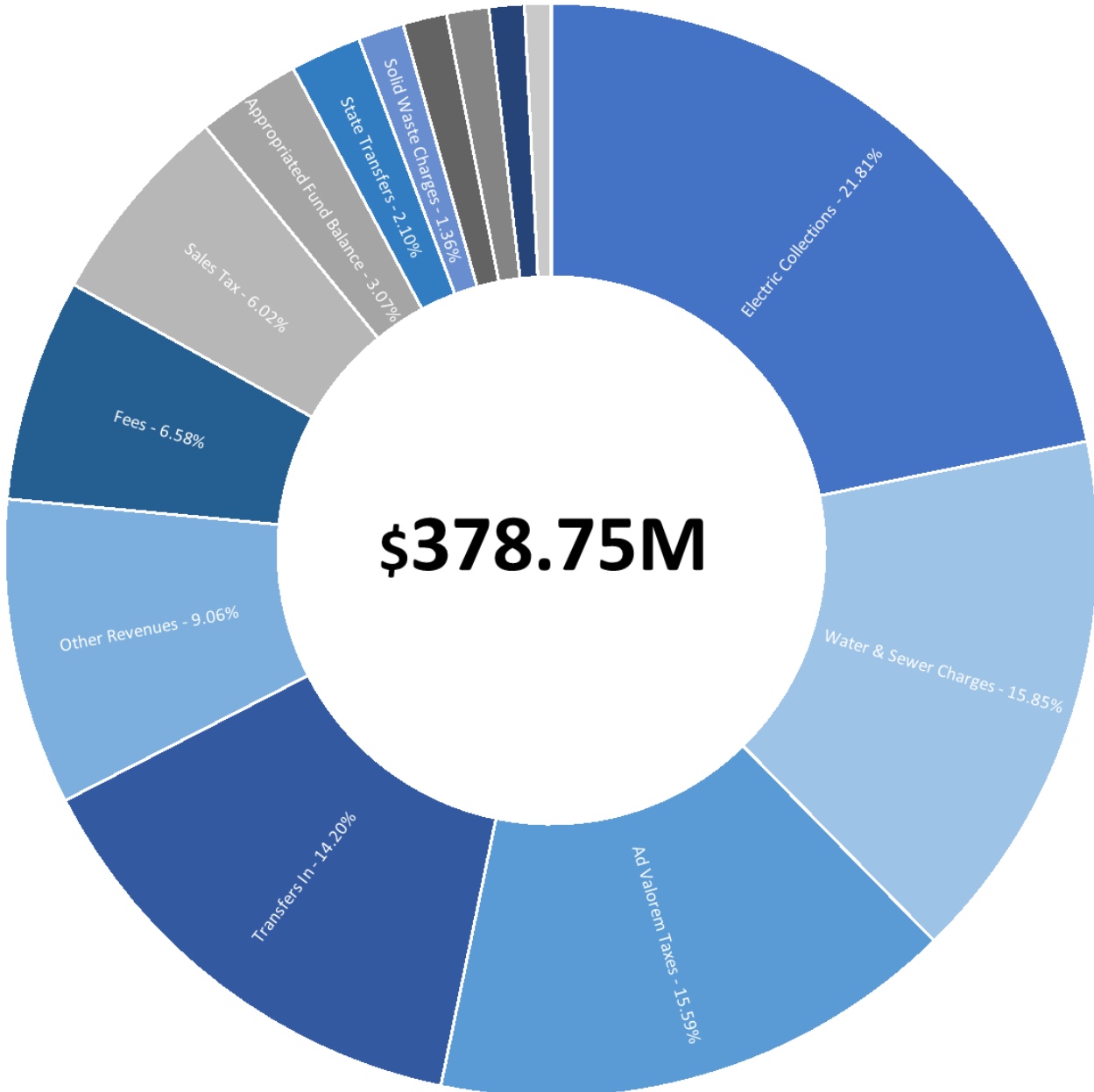


- Enterprise - 50.17%
- General Governmental - 29.74%
- Internal Service - 10.31%
- Capital Projects - 8.98%
- Special Revenue - 0.80%

Total City Budget



REVENUES



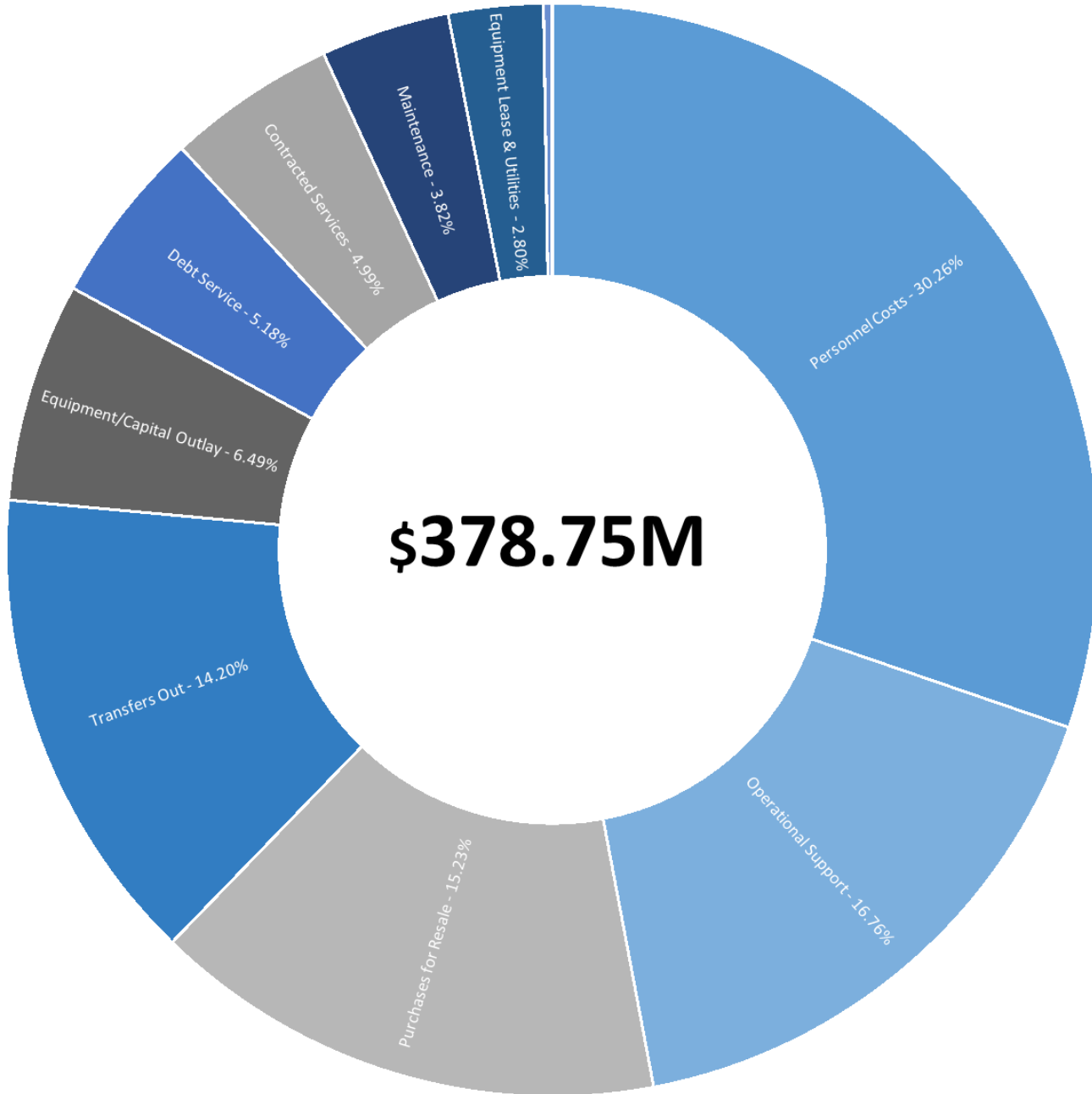
- Ad Valorem Taxes - 15.59%
- Appropriated Fund Balance - 3.07%
- Electric Collections - 21.81%
- Fees - 6.58%
- Investment Earnings - 1.30%
- Operating Grants - 1.04%
- Other Revenues - 9.06%
- Sales Tax - 6.02%
- Solid Waste Charges - 1.36%
- State Transfers - 2.10%
- Stormwater Fees - 1.25%
- Transfers In - 14.20%
- Water & Sewer Charges - 15.85%
- Other - 0.79%

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

Total City Budget



EXPENDITURES



- Personnel Costs - 30.26%
- Equipment Lease & Utilities - 2.80%
- Operational Support - 16.76%
- Transfers Out - 14.20%
- Contracted Services - 4.99%
- Equipment/Capital Outlay - 6.49%
- Purchases for Resale - 15.23%
- Debt Service - 5.18%
- Maintenance - 3.82%
- Travel/Training - 0.26%

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

Personnel Summary



Employees are the most significant asset of the City in its ability to serve the community. Therefore, personnel costs make up the largest expenditure category at approximately 30% of the total FY 2027 budget.

The City's FY 2027 budget includes funding for 3.5% across the board salary increase to take effect immediately at the start of the new fiscal year, along with an additional 1% of increase upon successful completion of a career development program. Successful completion of the career development program will involve participation in four department-approved trainings and two wellness activities. Because employee action will be required to earn this additional 1% increase, no one will be eligible to receive this amount until January 1, 2027, which is reflected in the funding budgeted.

All phases of the FY 2025 Class and Compensation Study were completed in FY 2026.

In addition to salary and wage expenditures, the FY 2027 personnel budget is comprised of the following components:

- Employee medical, life and dental insurance coverages
- Retirement, FICA, Medicare and overtime
- A \$1,000 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 \$350.00

Due to increasing needs of the City, 8 new full-time positions are adopted with the FY 2027 budget:

- Building Maintenance Project Manager (starting January 1, 2027)
- Line Tech (2)
- Custodian (2) (starting January 1, 2027)
- Real Time Crime Center Detective (starting January 1, 2027)
- Chief Treatment Plant Officer (2)

Personnel counts 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. There are 977 budgeted positions in the FY 2027 budget.

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 13 frozen positions.

Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
City Management and Legal					
City Manager	3	3	3	3	3
Assistant City Managers	3	3	3	3	3
City Attorney	3	3	3	3	3
Department Total	9	9	9	9	9

Communications & Marketing	3	3	3	3	3
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Development Services					
Building Support	1	1	0	0	0
Code Enforcement	5	5	0	0	0
Engineering	25	24	0	0	0
Department Total	31	30	0	0	0

Construction Project Coordinator (GO Bonds) was added with the FY 2024 adopted budget

Construction Inspector (GO Bonds) was added with the FY 2024 adopted budget

Administrative Assistant was moved from Transportation Planning to Transportation Administration during FY 2024

Code Enforcement Officer was added with the FY 2025 adopted budget

Code Enforcement Officer was added with the FY 2025 adopted budget

Planning					
Building Support	0	0	1	1	1
Code Enforcement	0	0	6	6	6
Planning	9	9	9	10	10
Department Total	9	9	16	17	17

Building Support and Code Enforcement were absorbed into Planning with the FY 2026 adopted budget

Code Enforcement Officer was added with the FY 2026 adopted budget

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Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Engineering	0	0	26	26	26
<i>Engineering was made into its own department with the FY 2026 adopted budget</i> <i>Civil Engineer was added with the FY 2026 adopted budget</i> <i>Construction Inspector was added with the FY 2026 adopted budget</i>					
Diversity, Equity and Inclusion	1	0	0	0	0
<i>Diversity, Equity and Inclusion position was removed during FY 2025</i>					
Economic Development	2	2	2	2	2
Financial Services					
Accounting	9	9	9	9	9
Accounts Receivable	8	8	8	8	8
Administration	3	3	3	3	3
Budget	5	5	5	5	5
Customer Service	11	11	11	11	11
Customer Care Center	5	5	5	5	5
Meter Services	15	15	15	15	15
Parts Inventory	2	2	2	2	2
Process Improvement	1	1	1	1	1
Purchasing	4	4	4	4	4
Revenue Administration	1	1	1	1	1
Warehouse	2	2	2	2	2
Department Total	66	66	66	66	66

Accounting Manager/Assistant Controller was added with the FY 2024 adopted budget
Strategy & Performance Manager was added with the FY 2024 adopted budget
Revenue Administrator was moved from Accounts Receivable to Revenue Administration with the FY 2025 adopted budget
Treasury & Investment Manager moved from Revenue Administration to Accounting with the FY 2025 adopted budget
Both Grants Specialist/Writer positions were moved to Budget from Revenue Administration with the FY 2025 adopted budget
Administrative Assistant was added with the FY 2025 adopted budget
Office Assistant was removed with the FY 2025 adopted budget
Customer Service Analyst position was added with the FY 2025 adopted budget
Customer Service Representative was added with the FY 2025 adopted budget
Meter Services Technician was added with the FY 2025 adopted budget
Purchasing Specialist was added with the FY 2025 adopted budget

Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Fire					
Administration	4	4	4	4	4
Fire Prevention	6	6	6	6	6
Operations	132	132	132	132	132
Training	2	2	2	2	2
Department Total	144	144	144	144	144
Human Resources	9	10	10	10	10

Safety Training Coordinator was moved to Human Resources from Public Works during FY 2025

Housing & Community Engagement					
Community Development Administration	2	2	2	2	2
Housing & Neighborhoods	3	3	3	3	3
Neighborhood Programs	1	1	1	1	1
Keep Gastonia Beautiful	2	3	3	3	3
Housing & Community Engagement	0	0	1	1	1
Sister Cities	1	1	0	0	0
Department Total	8	10	10	10	10

Homelessness Coordinator was changed to Affordable Housing & Unsheltered Population Coordinator and moved from Police during FY 2025

Keep Gastonia Beautiful position converted from PT to FT with the FY 2025 adopted budget

Housing Counselor was moved from Sister Cities to Housing & Community Engagement during FY 2025

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Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Parks and Recreation					
Administration	4	4	4	4	4
Adult Recreation Center	2	2	2	2	2
Athletics	9	10	10	10	10
Cemeteries	5	5	5	5	5
Downtown Cleaning	2	2	2	2	2
Erwin Community Center	3	3	3	3	3
Greenways	0	0	0	0	2
Landscape Maintenance	6	5	5	5	5
Landscape/Maint. & Development	16	15	15	15	15
Martha Rivers Park	4	4	4	4	4
Phillips Community Center	3	3	3	3	3
Playground Maintenance	3	7	7	7	7
Rankin Lake	1	1	1	1	1
Roland Bradley Community Center	3	3	3	3	3
Skeet Trap Range	0	1	1	1	1
T. Jeffers Community Center	3	3	3	3	3
Department Total	64	68	68	68	70

Three (3) Landscape Technicians and one (1) Crew Chief for Linwood Springs were added during FY 2025

Two (2) Custodians were added with the FY 2027 proposed budget

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Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Police					
ABC Enforcement	1	1	1	1	1
Administration	6	7	7	8	8
Field Services	136	139	139	138	138
Investigations	42	38	38	38	38
Recruiting	0	0	1	1	1
Police Records Bureau	15	15	15	15	15
Real Time Crime Center	0	0	3	3	4
Problem Analysis Research Center (PARC)	4	4	4	4	4
Support Services	5	3	3	3	3
Police Training Division	3	3	3	3	3
Department Total	212	211	214	214	215

Management Analyst was added with the FY 2024 adopted budget

Civilian Traffic Investigator (4) were added during FY 2024

Police Teleservice Specialist (2) were added with the FY 2025 adopted budget

Office Assistant added with the FY 2025 adopted budget

Three (3) Police officers moved to newly created Training Division with the FY 2025 adopted budget

One (1) position in Field Services was moved to Recruiting during FY 2025

Three (3) positions were added to Real Time Crime Center with FY 2026 adopted budget

One (1) detective was added to Real Time Crime Center with FY 2027 proposed budget

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Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Public Utilities					
Electric Administration	10	11	12	12	12
Electric Line Maintenance	7	8	8	8	8
Electric Line Construction	6	7	7	7	9
Electric Service	12	11	11	11	11
Electric Street Lights	3	3	3	3	3
Electric Substations	4	4	4	4	4
Electric Underground Construction	5	4	4	4	4
Sewage Treatment	44	44	44	44	46
Sewer Line Maintenance	22	22	22	22	22
Utility Locator	3	3	3	3	3
Water & Sewer Administration	6	7	8	8	8
Water & Sewer Meter Shop	3	3	3	3	3
Water & Sewer Facility Maintenance	14	14	14	15	15
Water Line Maintenance	23	23	23	23	23
Water Supply & Treatment	24	24	24	24	24
Department Total	186	188	190	191	195

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

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

GIS Planning and Research Analyst was added during FY 2024

Alternate Energy and Rate Specialist was added with the FY 2025 adopted budget

Project Administrator was added with the FY 2025 adopted budget

Assistant Operations Manager of Electric Utility was added with the FY 2026 adopted budget

Project Manager made full time with the FY 2026 adopted budget

Two (2) Chief Treatment Plant Officers were added with the FY 2027 proposed budget

Two (2) Line Techs were added with the FY 2027 proposed budget

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Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Public Works					
Building & Grounds	16	17	17	17	18
Powell Bill	30	30	30	30	30
Refuse Collection	50	51	51	51	51
Solid Waste Administration	4	4	4	4	4
Stormwater Utilities - Admin	5	5	5	5	5
Stormwater Utilities - Operations	5	5	5	5	5
Street Supervision	4	3	3	2	2
Traffic Services	8	8	8	8	8
Water & Sewer Street Maintenance	5	5	5	5	5
Department Total	127	128	128	127	128

Stormwater GIS Analyst was added with the FY 2024 adopted budget

Watershed Manager was added with the FY 2024 adopted budget

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

Reorganization during FY 2024 resulted in Transit (23 positions) and Equipment Services (16 positions) being moved to Transportation

Three (3) Refuse collectors were added during FY 2024

Public Works Safety Training Coordinator was moved to Human Resources in FY 2025

Solid Waste Crew Chief was added with the FY 2025 adopted budget

Building Maintenance Project Manager was added with the FY 2027 proposed budget

Schiele Museum

Administration	3	2	2	2	2
Collections/Research	2	2	2	2	2
Education	6	6	5	6	5
Exhibits	2	2	3	2	3
Operations	4	4	4	4	4
Programs	1	1	1	1	1
Department Total	18	17	17	17	17

Museum Accountant position in Administration was removed during FY 2025

Personnel Summary



Department	FY 2025		FY 2026		FY 2027
	Adopted	Amended	Adopted	Amended	Proposed
Technology Services					
Administration	1	1	1	1	1
CIS Applications	5	5	5	5	5
Computer Support	6	6	6	6	6
Core Server/Domain Support	2	2	2	2	2
Customer Care Center	0	0	0	0	0
Data Processing	4	3	3	3	3
Database Administration	2	2	2	2	2
GIS Administration	3	4	4	4	4
M.I.S.	3	3	3	3	3
Radio Communications	3	3	3	3	3
Support Administration	5	5	5	5	5
Telephone Communications	1	1	1	1	1
Department Total	35	35	35	35	35

Computer Support Technician was added with the FY 2024 adopted budget

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

Reorganization of the Customer Care Center from Technology Services to Financial Services was added with the FY 2025 adopted budget

AMI Technology Support Specialist added with the FY 2025 adopted budget

Network Engineer was added with the FY 2025 adopted budget

Transportation					
Administration	2	2	2	1	1
Equipment Services	16	17	17	17	17
Transportation Planning	4	3	3	3	3
Transit - ADA Paratransit	5	5	5	5	5
Transit Administration	2	1	1	1	1
Transit Maintenance	3	3	3	3	3
Department Total	32	31	31	30	30

Reorganization during FY 2024 resulted in Transit (23 positions) and Equipment Services (16 positions) being moved from Public Works

Administrative Assistant was moved from Transportation Planning to Transportation during FY 2024

Director of Transportation was added during FY 2024

Implementation of Microtransit program resulted in the termination of 13 positions with FY 2025 adopted budget

Dispatcher was moved from Transit Administration to ADA Paratransit during FY 2025

TOTAL	956	961	969	969	977
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Governmental Funds Summary



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 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, transportation, public works, cultural and recreation, economic and physical development, and general government services.

FUSE Facility Operations (112)

This fund is used to account for the financial costs related to the Franklin Urban Sports & Entertainment (FUSE) District. The district 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 Baseball Club, 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.

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.

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 the state. Effective July 1, 2008, tax at the rate of \$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, and \$1.85 million for the Catawba Creek Greenway as well as \$500,000 from North Carolina Parks and Recreation Trust Fund (PARTF) for Linwood Springs Redevelopment Project. This fund will be utilized to account for the allocations received from the North Carolina General Assembly annual budget passed in September 2023, when the grant agreements are received and executed including \$50,000 for the African American History Museum.

Technology Support (119)

Governmental Funds Summary



This fund is used to account for the 5% technology fees charged for all activity in the City's code enforcement, development, and planning software. The revenues are used to enhance technology.

Federal Grants (121)

This fund is used to account for allocations received from the United States Federal Government. The funds were awarded for specific purposes including \$963,000 for the City's Real Time Crime Center construction and equipment, \$500,000 for Affordable Housing, specifically the rehabilitation for 10 – 15 properties, and \$15,871 for Housing Counseling.

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 an arrangement in which state and local police can share the seizures with federal agents.

State Asset Forfeiture (174)

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

General Fund



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

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

MAJOR SOURCES OF REVENUE

Ad Valorem Tax = \$54,654,914

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 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 (often called "reval") years. North Carolina requires reappraisals to be done at least every eight years, but a county has the authority to choose a different cycle, as long as it is no more than eight years. Gaston County is on a four-year cycle and underwent reappraisals in 2023. For the Fiscal Year 2027 budget, real property values are estimated to be at \$9.94 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 2027 budget are estimated to be \$829 million.

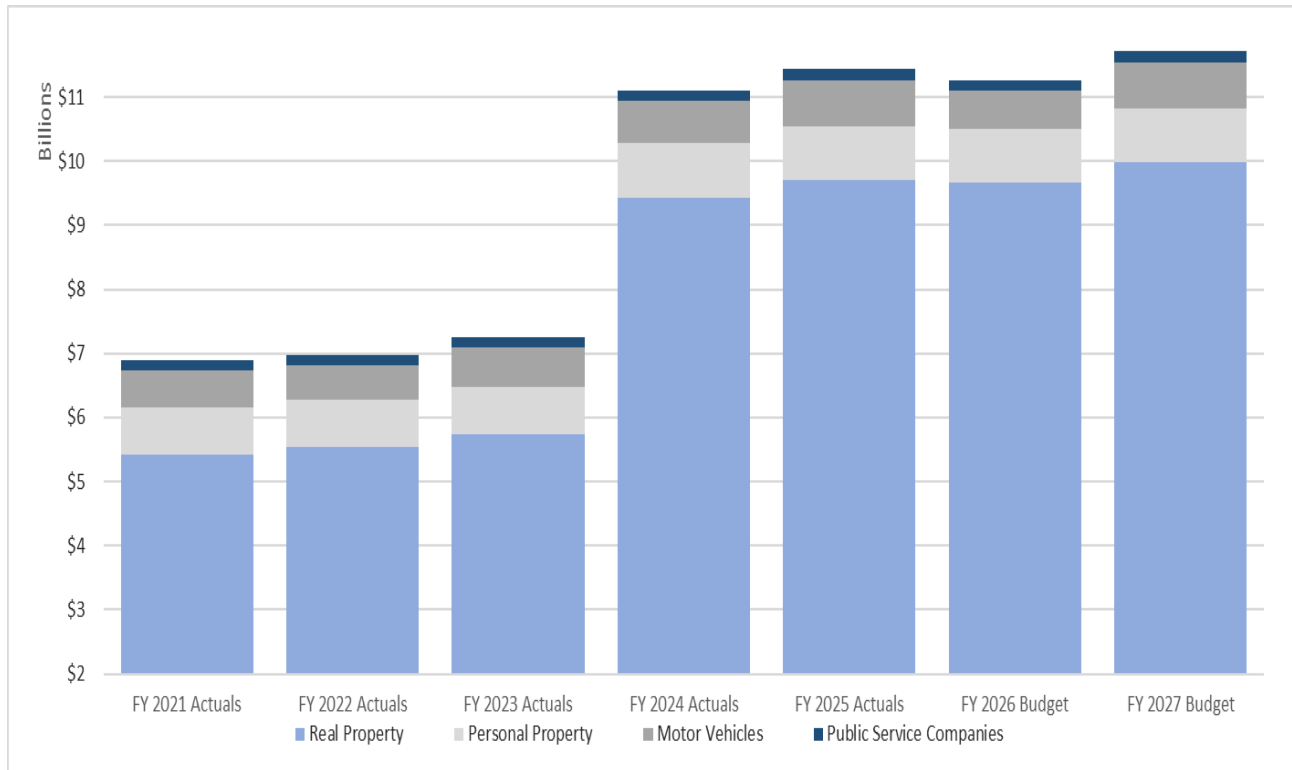
While vehicles are considered personal property, they are subject to different tax rules. The taxation of these items is linked to the registration and renewal process, meaning due dates are spread throughout the year. Therefore, the City uses the most recent information available when estimating motor vehicle values for the budget year, which is \$718 million for Fiscal Year 2027.

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 2027 budget estimates public services company valuations at \$182 million.

General Fund



Total tax base for Fiscal Year 2026 is estimated at \$11.72 billion as displayed in the chart below:



FY 2026 estimate uses Tax Year 2025 TR-2 numbers, with the exception of motor vehicles that uses the most recent information available. Tax Year 2026 TR-2 numbers will not be available until January 2027

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 2027 is 99.13%.

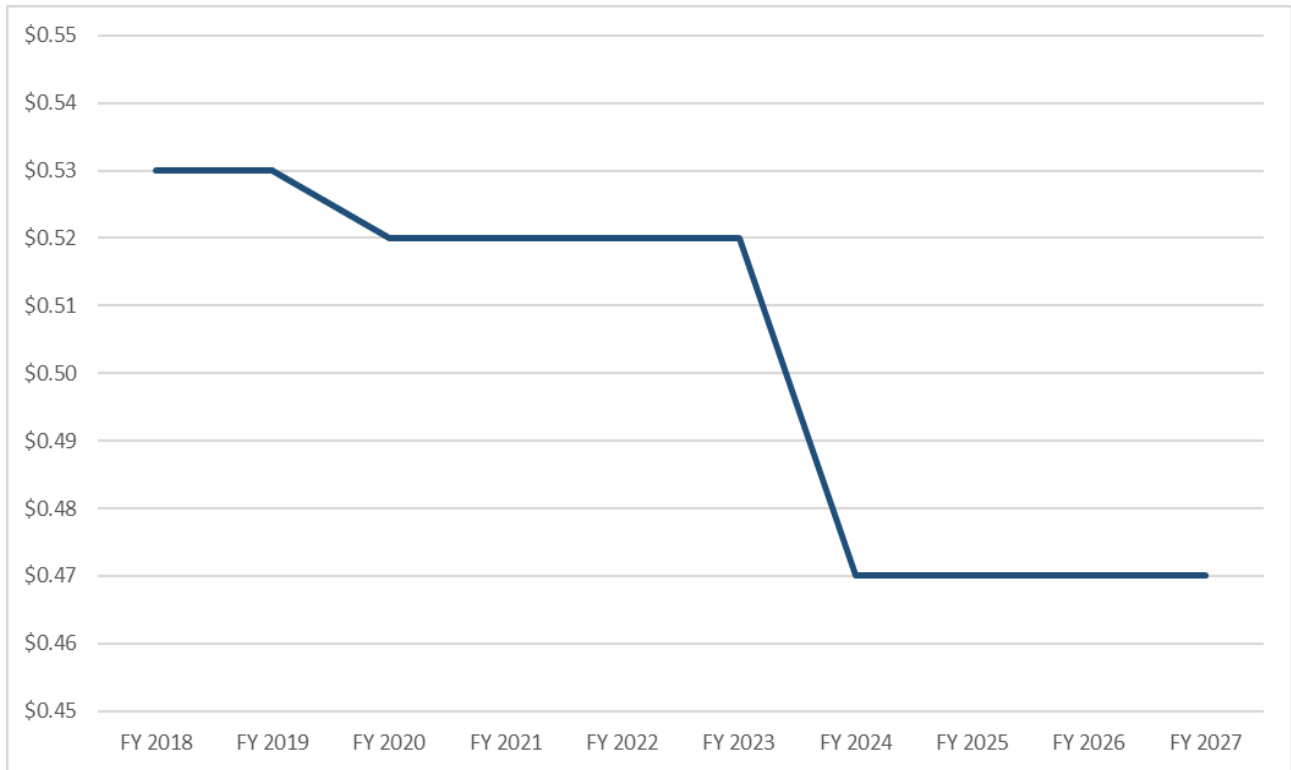
The tax rate is the final factor in determining budgeted property tax revenues. The tax rate for Fiscal Year 2027 will be unchanged at 47 cents per \$100 of valuation.

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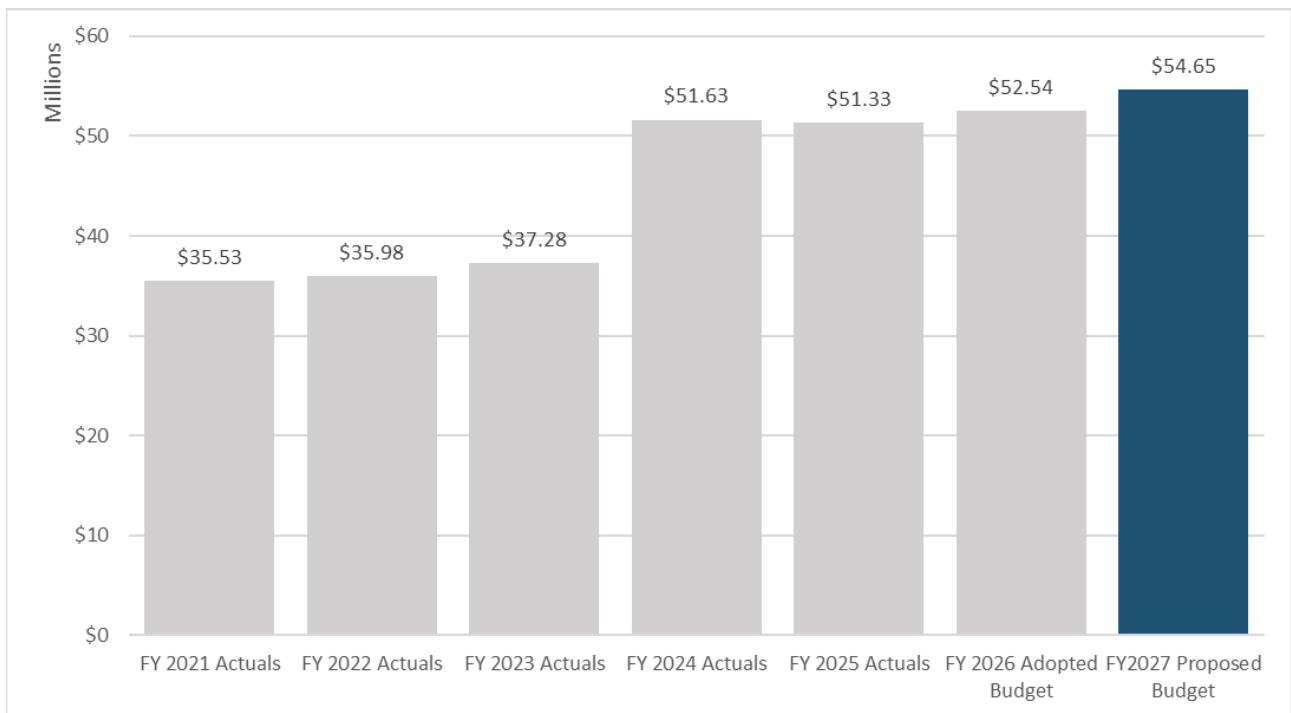
General Fund



The chart below displays the property tax rate over the last 10 years:



The actual/estimated property tax collections for the City for fiscal years 2021 through 2027 are represented in the chart below:

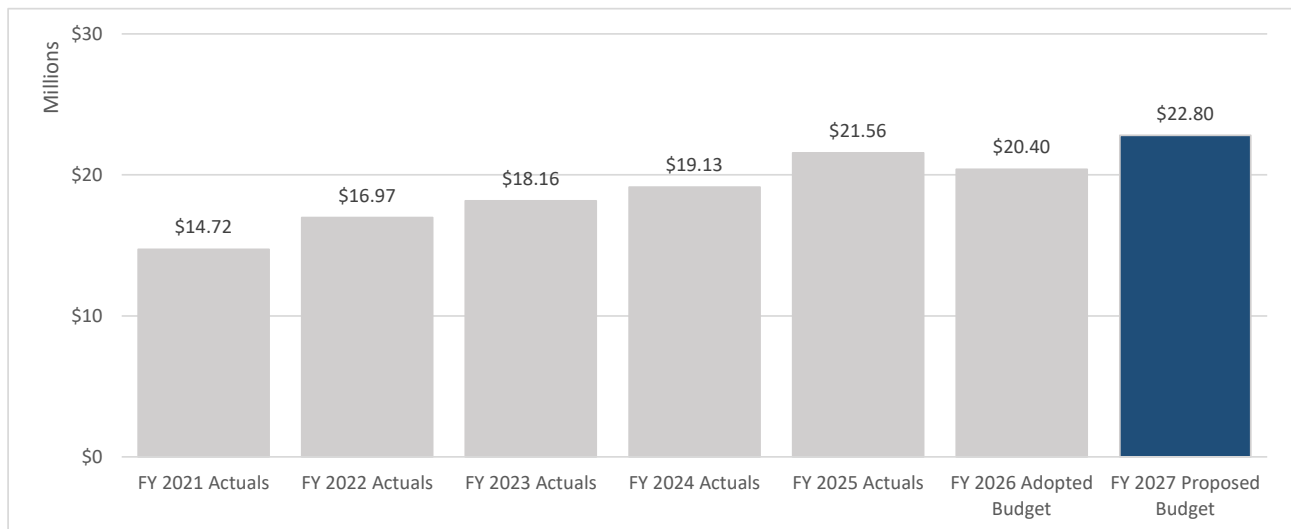


General Fund



Sales Tax = \$22,800,000

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 0.25% 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 that point in time, Gaston County opted to distribute sales tax revenues using the ad valorem method, in which the proceeds are distributed to the municipalities within the County based on relative property tax levies. The chart below reflects the actual/estimated sales tax revenues of the City for fiscal years 2021 through 2027:



Utility Sales Taxes = \$7,248,000

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 = \$6,070,000
 - 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 = \$440,000
 - A tax rate of 7% is imposed on piped natural gas sales. The Department then distributes 20% of the net proceeds to the municipalities. This percentage was chosen to offset the loss of revenues from the repeal of the Utility Franchise Tax that was enacted by the General Assembly, effective as of July 1, 2014 (FY 2015).
3. Telecommunications Sales Tax = \$372,000
 - The sales tax rate on gross receipts of telecommunications services is the total of the State's sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State

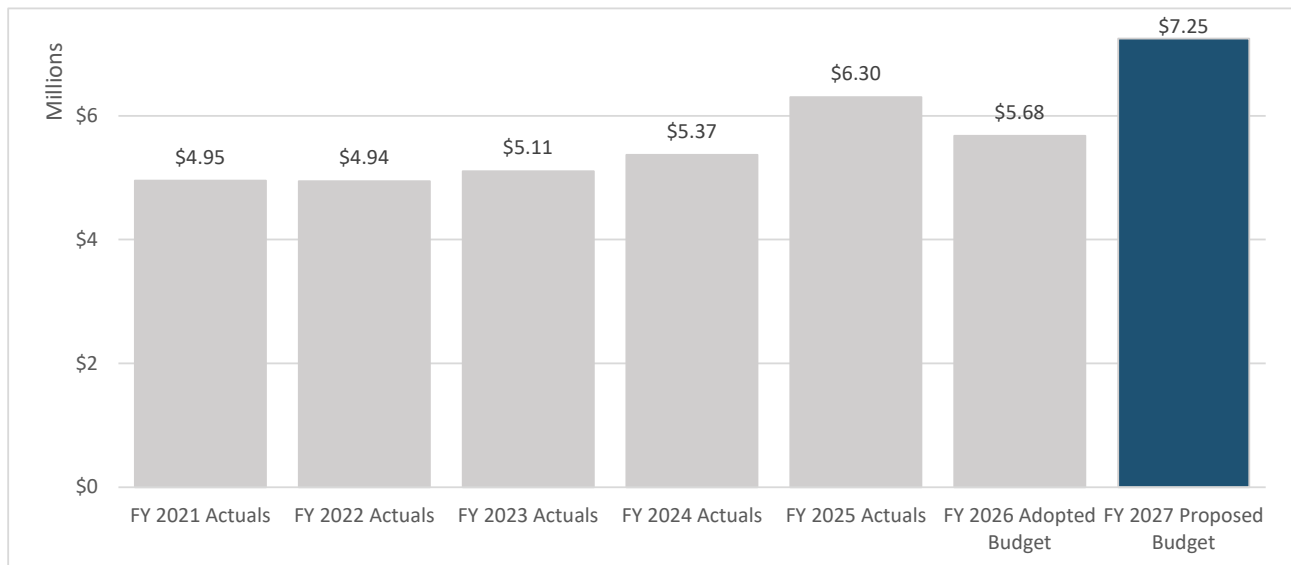
General Fund



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

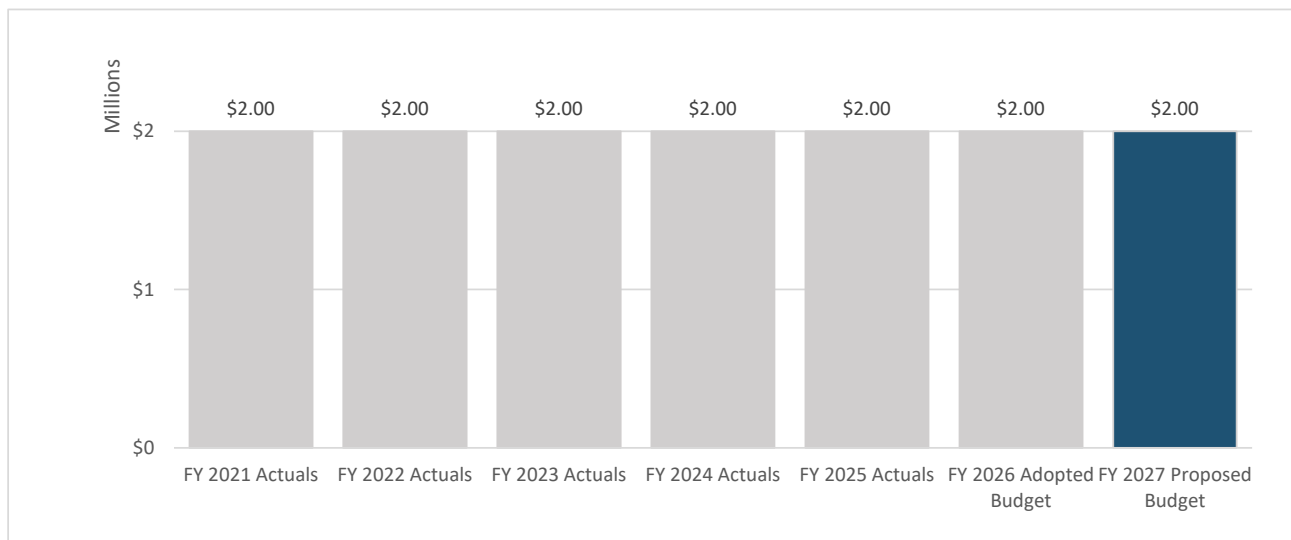
4. Local Video Programming Tax = \$366,000

- 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.

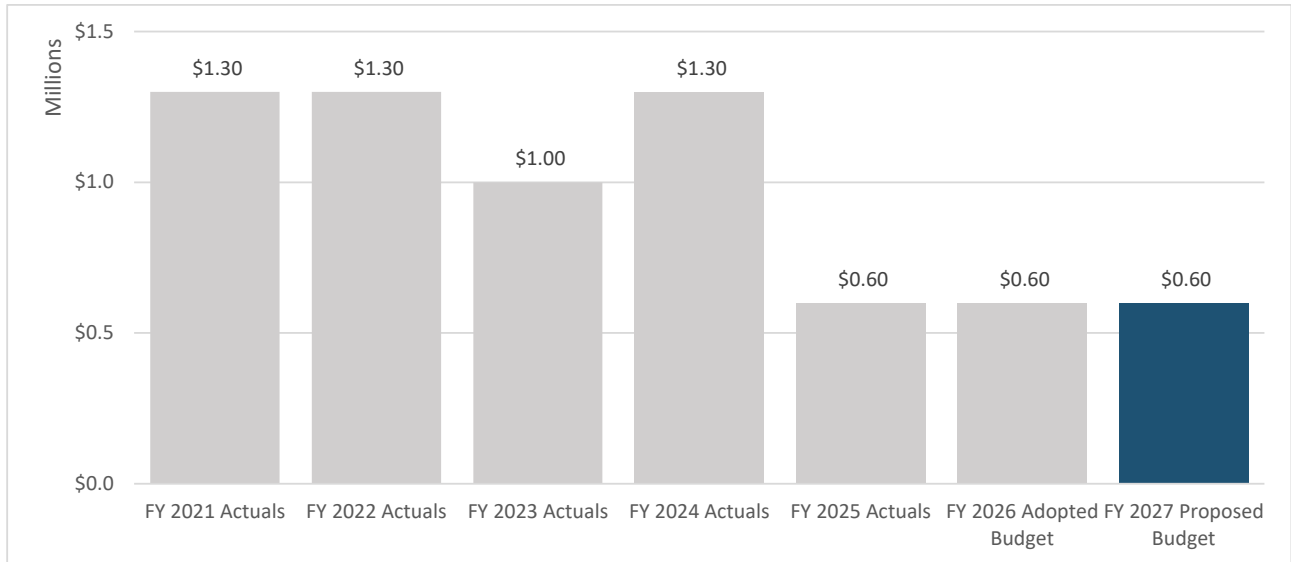


General Fund



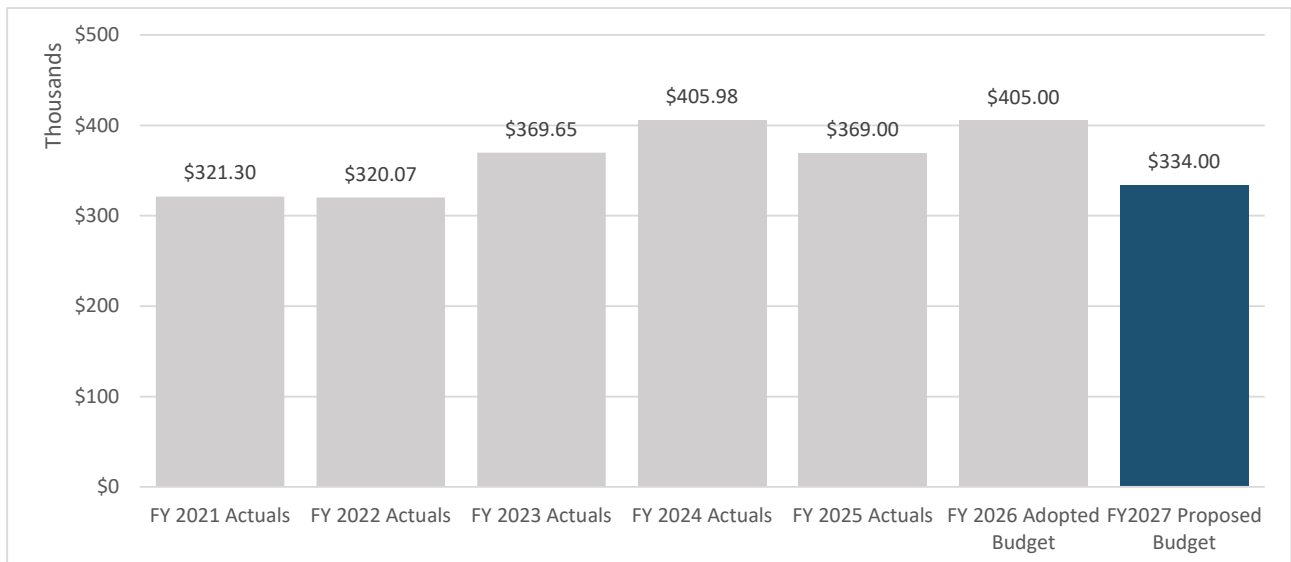
ABC Net Revenues = \$600,000

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 and working capital levels are obtained, 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 = \$405,000

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



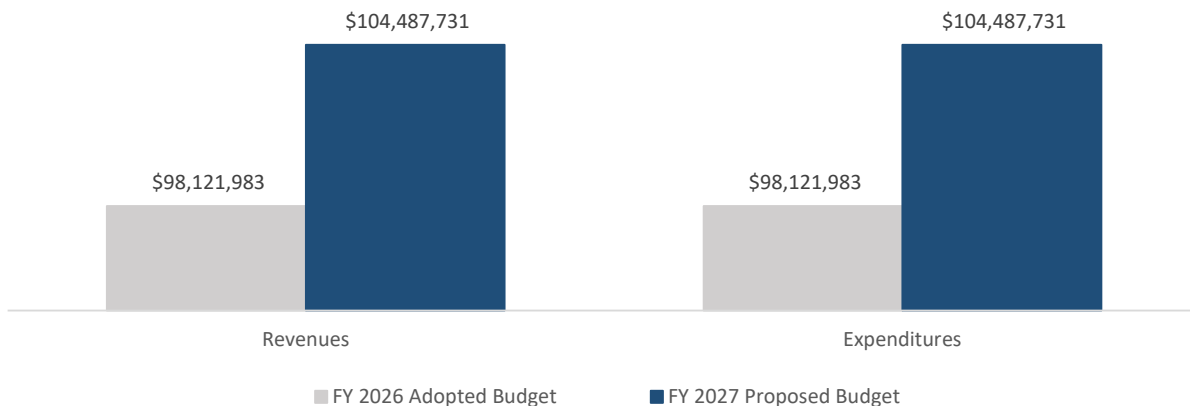
The Budget Summary on the next page encompasses the General Fund as a whole, while the subsequent pages are broken out by department.

General Fund



Budget Summary

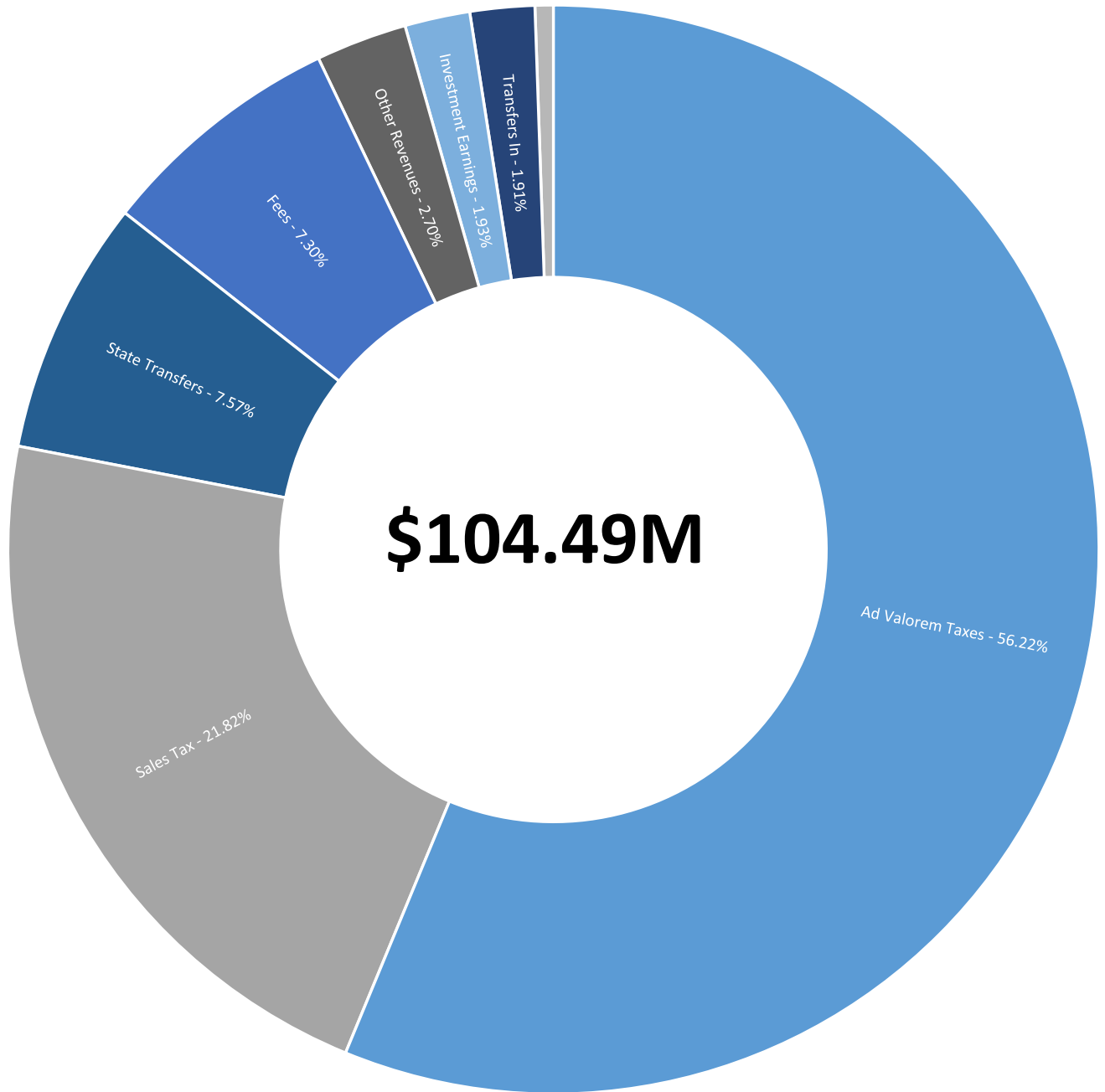
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Ad Valorem Taxes	\$56,999,002	\$56,489,853	\$56,489,853	\$58,746,708	4.00%
Appropriated Fund Balance	\$0	\$0	\$6,152,513	\$0	0.00%
Debt Service	-\$48,385	\$0	\$0	\$0	0.00%
Fees	\$6,519,023	\$8,513,262	\$8,513,262	\$7,624,437	-10.44%
Investment Earnings	\$2,372,002	\$1,508,000	\$1,508,000	\$2,018,000	33.82%
Non-recurring Grants	\$104,575	\$78,000	\$150,737	\$83,475	7.02%
Operating Grants	\$520,057	\$450,092	\$450,092	\$483,673	7.46%
Other Revenues	\$2,586,464	\$2,275,776	\$2,381,704	\$2,824,438	24.11%
Sales Tax	\$21,558,006	\$20,400,000	\$20,400,000	\$22,800,000	11.76%
State Transfers	\$6,962,478	\$6,407,000	\$6,407,000	\$7,907,000	23.41%
Transfers In	\$2,198,578	\$2,000,000	\$2,000,000	\$2,000,000	0.00%
Utilities & Leases	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$99,771,800	\$98,121,983	\$104,453,161	\$104,487,731	6.49%
Contracted Services	\$2,468,272	\$3,601,963	\$3,950,225	\$3,965,324	10.09%
Debt Service	\$5,421,649	\$5,230,033	\$5,230,033	\$5,216,205	-0.26%
Equipment Lease & Utilities	\$2,707,528	\$2,867,604	\$2,886,235	\$3,043,304	6.13%
Equipment/Capital Outlay	\$3,839,991	\$638,938	\$5,137,309	\$425,236	-33.45%
Maintenance	\$2,307,204	\$2,185,915	\$2,698,399	\$3,098,930	41.77%
Operational Support	\$10,236,698	\$12,842,499	\$13,428,395	\$14,580,049	13.53%
Personnel Costs	\$64,235,554	\$70,231,538	\$70,213,138	\$76,342,920	8.70%
Purchases for Resale	\$158,779	\$153,000	\$149,600	\$179,000	16.99%
Reimbursement of Services	(\$9,476,919)	(\$9,709,391)	(\$9,709,391)	(\$11,505,729)	18.50%
Transfers Out	\$11,675,076	\$9,418,467	\$9,817,312	\$8,544,165	-9.28%
Travel/Training	\$399,995	\$661,417	\$651,905	\$598,327	-9.54%
Total Expenditures	\$93,973,827	\$98,121,983	\$104,453,161	\$104,487,731	6.49%



General Fund



REVENUES



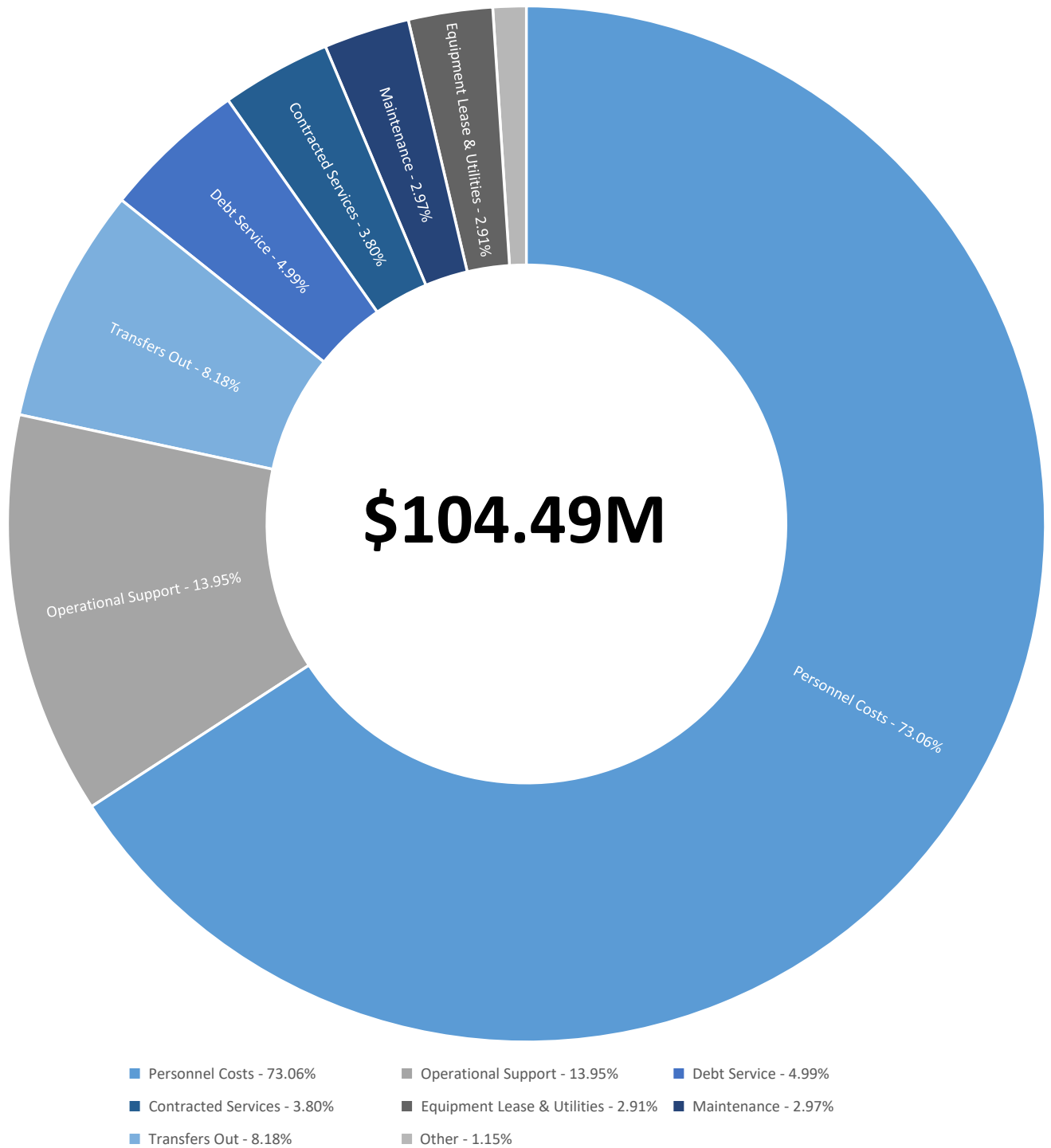
- Ad Valorem Taxes - 56.22%
- Sales Tax - 21.82%
- Fees - 7.30%
- State Transfers - 7.57%
- Other Revenues - 2.70%
- Transfers In - 1.91%
- Investment Earnings - 1.93%
- Other - 0.54%

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

General Fund



EXPENDITURES

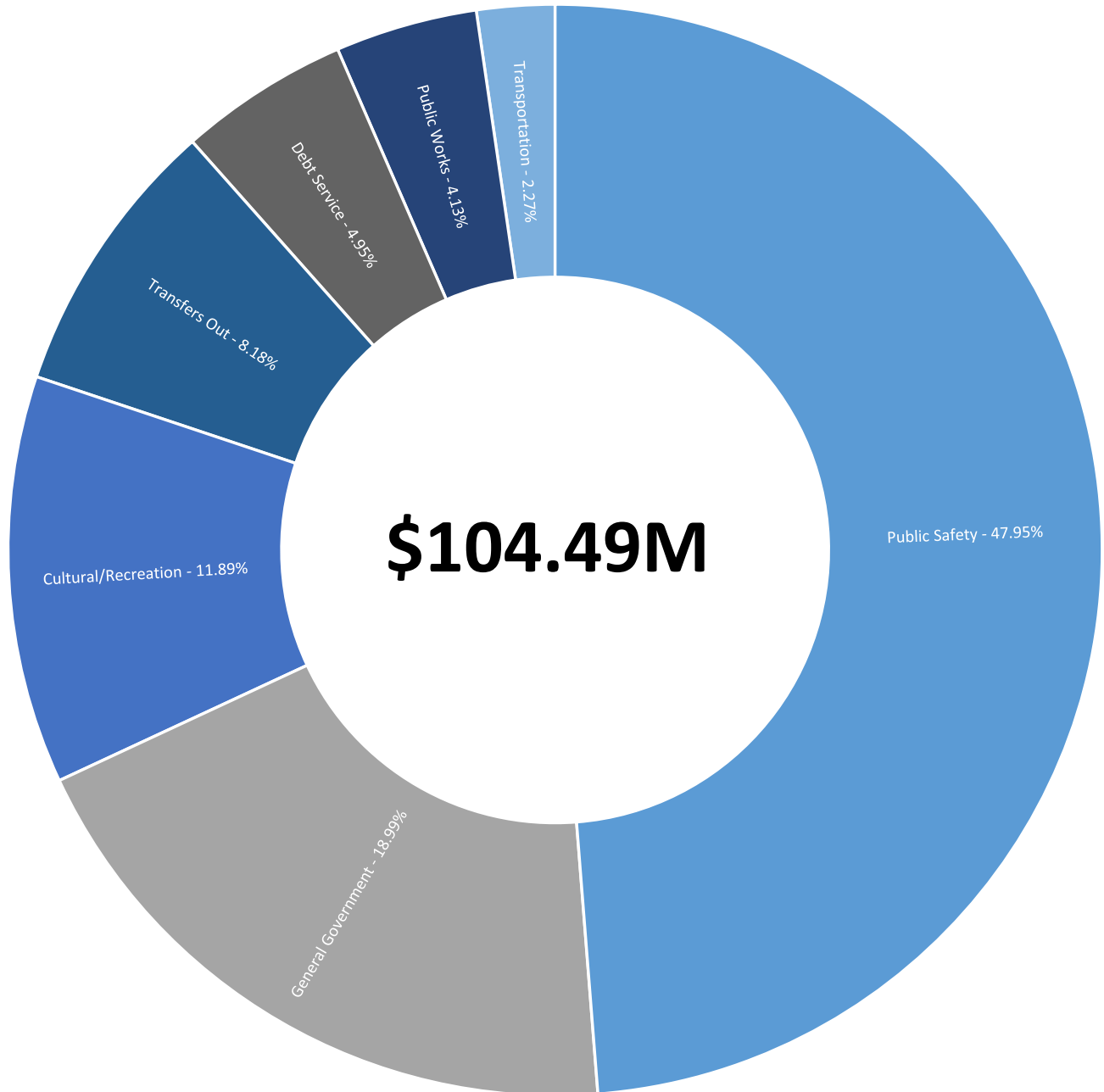


Expenditure types totaling less than 1% of total budget have been combined into "Other"

General Fund



EXPENDITURES BY FUNCTION



- Public Safety - 47.95%
- General Government - 18.99%
- Cultural/Recreation - 11.89%
- Transfers Out - 8.18%
- Debt Service - 4.95%
- Public Works - 4.13%
- Transportation - 2.27%

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 the 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 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

Goals & Objectives

Infrastructure Investment

Objectives

- Maintain the City's existing infrastructure and expand the 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

Healthy Community

Objectives

- Make improvements to neighborhoods and commercial areas throughout the City as funds are available

Good Government

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
- Increase the proactive marketing and communications of the City to all citizens and employees

Objectives

- Authorize adequate funding for the basic operations of the City and for City facilities and equipment
- Ensure competitive compensation is provided for employees
- Limit fee increases to amounts necessary to provide acceptable City services
- Look for opportunities to reduce the costs of municipal operations and to grow our local economy
- Work cooperatively with the private sector and other local governments

Community Identity

Goals

- Increase the proactive marketing and communications of the City to all citizens and employees

Objectives

- Work cooperatively with the private sector and other local governments

Economic Vitality

Goals

- Expand economic development in the City to grow the tax base and employment

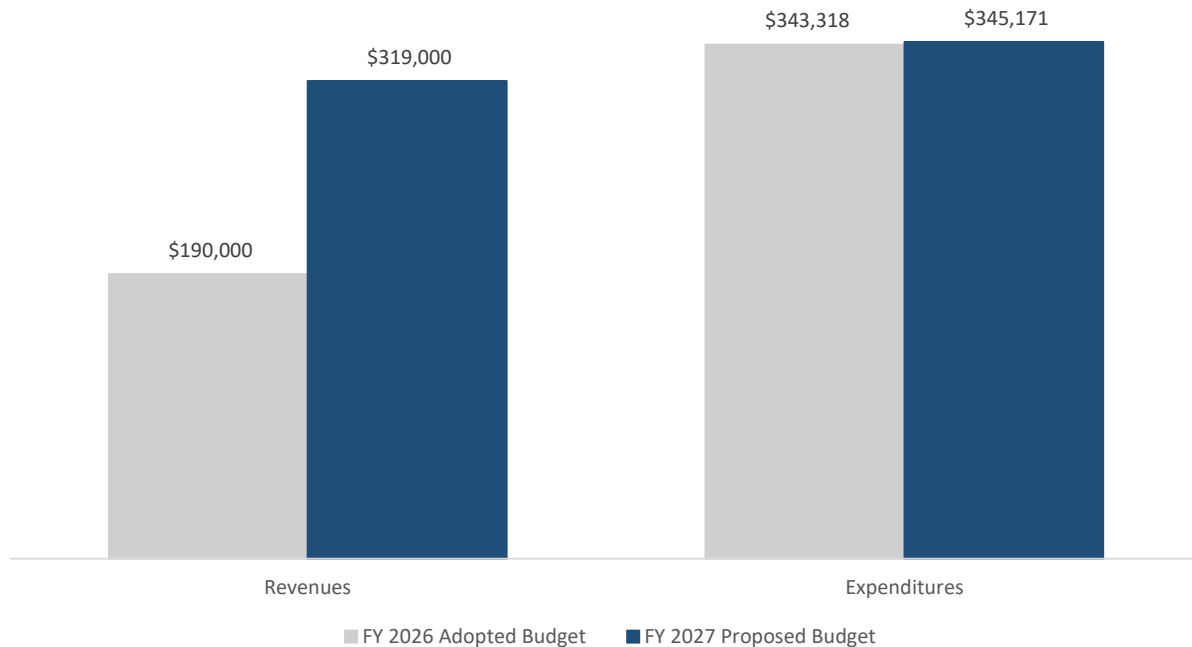
Objectives

- Maintain the City's existing infrastructure and expand the 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
- Work cooperatively with the private sector and other local governments

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Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Operating Grants	\$261	\$0	\$0	\$0	0.00%
Other Revenues	\$230,337	\$190,000	\$190,000	\$319,000	67.89%
Total Revenues	\$230,598	\$190,000	\$190,000	\$319,000	67.89%
Personnel Costs	\$158,403	\$167,530	\$167,530	\$167,909	0.23%
Contracted Services	\$57,199	\$70,555	\$74,488	\$81,118	14.97%
Operational Support	\$175,578	\$301,678	\$291,745	\$215,197	-28.67%
Travel/Training	\$16,302	\$12,500	\$18,500	\$15,000	20.00%
Reimbursement of Services	(\$155,814)	(\$208,945)	(\$208,945)	(\$134,053)	-35.84%
Total Expenditures	\$251,668	\$343,318	\$343,318	\$345,171	0.54%



City Management



Mission Statement

To provide leadership and supervision to the City staff with policy guidance from the elected body necessary for the delivery of cost-effective and efficient public services throughout the City.

Department Summary

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

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

Departmental Divisions and Responsibilities

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

Goals & Objectives

Infrastructure Investment

Goals

- Maintain and expand infrastructure
- Provide adequate funding for City facilities and equipment
- Fund capital projects that enhance the City

Objectives

- Complete budgeted improvements
- Expand Water & Sewer capital projects
- Develop funding strategies for infrastructure

Healthy Community

Goals

- Encourage excellent customer service

Objectives

- Refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources

Good Government

Goals

- Avoid a property tax increase
- Maintain adequate fund balances
- Encourage excellent customer service through effective and efficient programs and projects
- Limit fee increases to amounts necessary to provide acceptable services
- Look for opportunities to reduce the cost of municipal operations and work with City staff to identify increased efficiencies in operations
- 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, 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
- Provide support, guidance and direction to department managers to ensure the goals and objectives of their respective areas are accomplished
- Implement and support programs and processes that add value to employees and enable them to contribute at optimum levels, leading to improved employee relations, empowerment, equity, wellness, safety and retention
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities

Public Safety

Goals

- Ensure the City is a safe place to live and work by reducing crime, and fear of crime, by protecting the lives and property of all citizens

Objectives

- 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

Community Identity

Goals

- Maintain open communication

Objectives

- Focus on revitalizing the Center City through strategic investments utilizing major investments, new business recruitment and redevelopment opportunities

Economic Vitality

Goals

- Expand infrastructure to promote economic development

Objectives

- Identify development-ready properties
- Provide Economic development initiative that identifies key commercial, industrial and office properties that are available for development City-wide

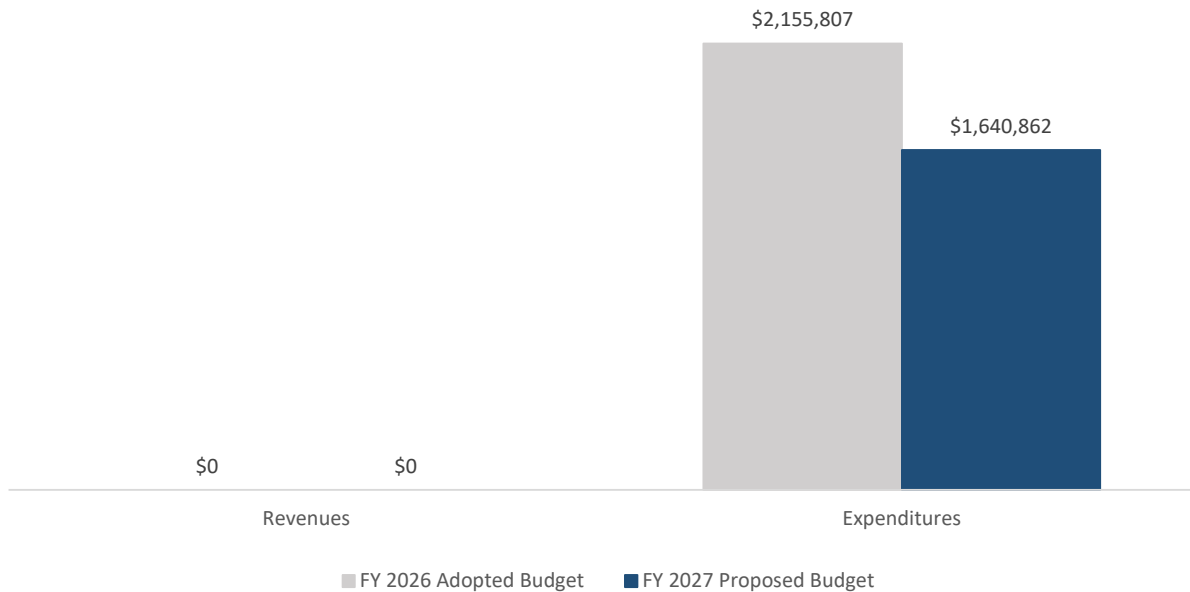
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City Management



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$6,152,513	\$0	0.00%
Total Revenues	\$0	\$0	\$6,152,513	\$0	0.00%
Personnel Costs	\$1,367,562	\$1,381,193	\$1,381,193	\$1,460,349	5.73%
Contracted Services	\$57,970	\$4,550	\$20,300	\$4,550	0.00%
Debt Service	\$41,835	\$46,050	\$46,050	\$32,205	-30.07%
Equipment Lease & Utilities	\$40,090	\$83,285	\$88,285	\$94,909	13.96%
Maintenance	\$0	\$500	\$4,750	\$0	-100.00%
Operational Support	\$87,863	\$1,291,640	\$1,737,055	\$632,572	-51.03%
Travel/Training	\$34,449	\$41,554	\$41,635	\$44,574	7.27%
Reimbursement of Services	(\$560,916)	(\$692,965)	(\$692,965)	(\$628,297)	-9.33%
Total Expenditures	\$1,068,853	\$2,155,807	\$2,626,303	\$1,640,862	-23.89%



Mission Statement

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

Departmental Summary

The City Attorney's office continues to perform legal research and offers advisory opinions and responds to requests from Council and City staff to draft or review contracts, ordinances, resolutions, and other legal documents. We continue to provide quality legal services to seven members of City Council, 15 City Departments, and over 950 city employees with an eye toward reducing the City's exposure to liabilities and damages.

Departmental Divisions and Responsibilities

- Provide legal advice and representation to the Mayor, City Council, City Manager, other city officials, and employees in their official capacities and provide training in proper legal procedures and changing laws
- Represent the City, its officials and employees in claims lodged against them in their official capacities
- Provide legal opinions for 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 2026 Major Accomplishments

- Drafted, reviewed or assisted with the negotiation of over 200 contracts
- Conducted all title work, and prepared all required recordable instruments, to facilitate the City's utility extension and annexation programs
- Drafted ordinances, bylaws and other documents necessary to establish the City's Affordable Housing Advisory Board
- Drafted documents needed to establish Juneteenth as an official City festival
- Drafted revised guidelines for Art Committee's grant-making process
- Advice, research and defense of several high-profile claims against the City this year

FY 2027 Budget Highlights

- Continued focus on many economic development projects and related negotiations
- Continued defense of several high-profile lawsuits
- Continued focus on addressing homelessness issues and related court cases
- Draft and negotiate contracts for all City Departments
- Title searches for utility projects and Code Enforcement
- Negotiate acquisitions for City utility and infrastructure projects

City Attorney

- Housing Code, Zoning Code, nuisance cases, and Finance collections
- Research and advice on personnel issues, including disciplinary actions

Goals

- Evaluate ways to lower expenses related to litigation, by leveraging capacity of staff attorneys
- 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

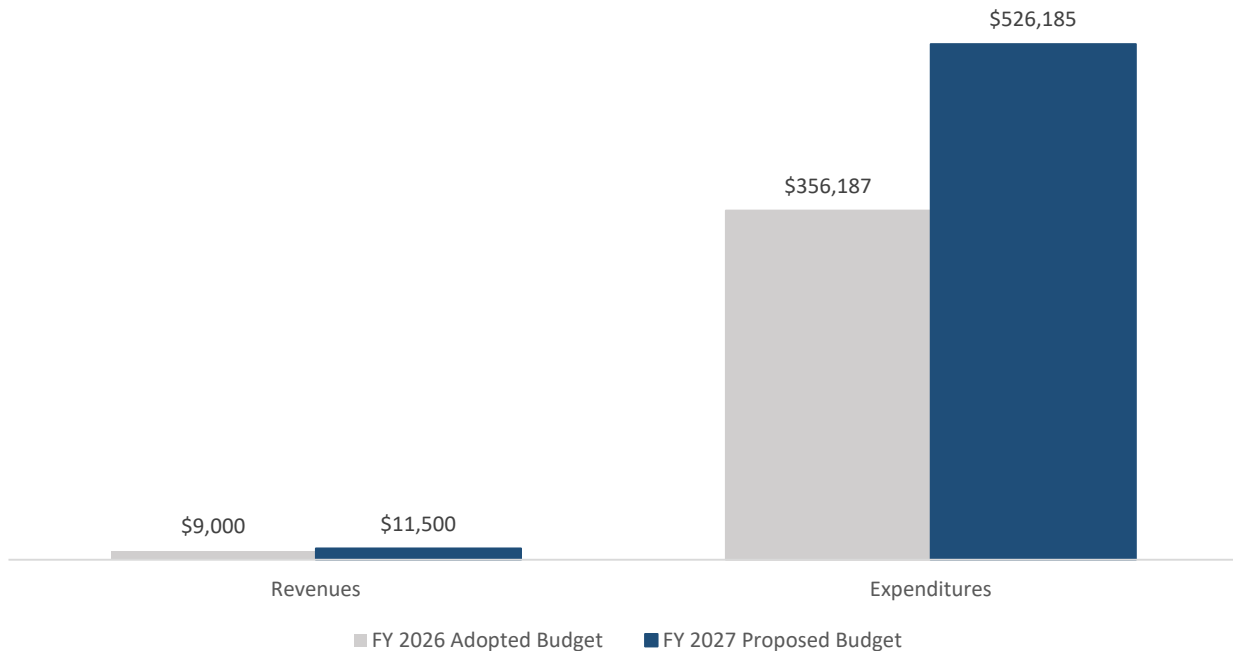
- Save taxpayer dollars by reducing insurance costs and/or reliance on outside counsel
- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes that are in the best interest of the City as a corporate entity
- Efficient review & draft 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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Other Revenues	\$7,261	\$9,000	\$9,000	\$11,500	27.78%
Revenue Total	\$7,261	\$9,000	\$9,000	\$11,500	0.00%
Personnel Costs	\$602,143	\$584,997	\$584,997	\$602,543	3.00%
Contracted Services	\$4,379	\$17,150	\$17,150	\$19,400	13.12%
Debt Service	\$3,525	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$7,161	\$3,500	\$3,500	\$2,765	-21.00%
Operational Support	\$36,817	\$43,741	\$43,741	\$42,048	-3.87%
Travel/Training	\$12,415	\$7,000	\$7,000	\$9,184	31.20%
Reimbursement of Services	(\$358,682)	(\$300,201)	(\$300,201)	(\$149,755)	-50.12%
Expenditure Total	\$307,758	\$356,187	\$356,187	\$526,185	47.73%



Communications & Marketing



Mission Statement

The Communications and Marketing Department develops and delivers creative messaging and marketing that promote the City of Gastonia to both internal and external audiences.

Department Summary

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

Departmental Divisions and Responsibilities

- Identify and implement cost-effective marketing communications tactics using existing channels that reach the City's residents, employees, and constituents.
- Create a transparent communication environment using diverse media formats that promote City initiatives, encourage community engagement, and celebrate our successes.

FY 2026 Major Accomplishments

- Received a third-place Excellence in Communications award in the Small Population Division of the Promotional Video category from the North Carolina City & County Communicators for the video highlighting the City's Municipal Citizens' Academy program.
- Won first place in the ElectriCities Fall Radio Ad Contest for a script promoting the City of Gastonia as a Public Power provider.
- Partnered with City Departments to meet WCAG 2.1 AA Standards for Website and Digital ADA Accessibility.

FY 2027 Budget Highlights

- Identified underutilized budget line items and decreased costs in the following categories:
 - Food and Provisions
 - Marketing Promotion
 - Uniforms/Clothing Allowance
- Budget reflects the Department's and City's strategic goals and objectives.

Goals

- Enhance and increase public awareness, engagement, and responsibilities of the City
- Strengthening the City's presence, marketing infrastructure, and internal communication capacity

Objectives

- Increase community awareness and understanding of the City's Mission, Values, and Services to foster trust and engagement
- Foster community engagement and participation

Communications & Marketing



- Increase the reach and effectiveness of the City's digital and marketing platforms
- Provide internal departments and divisions with viable communications and marketing solutions to support their goals

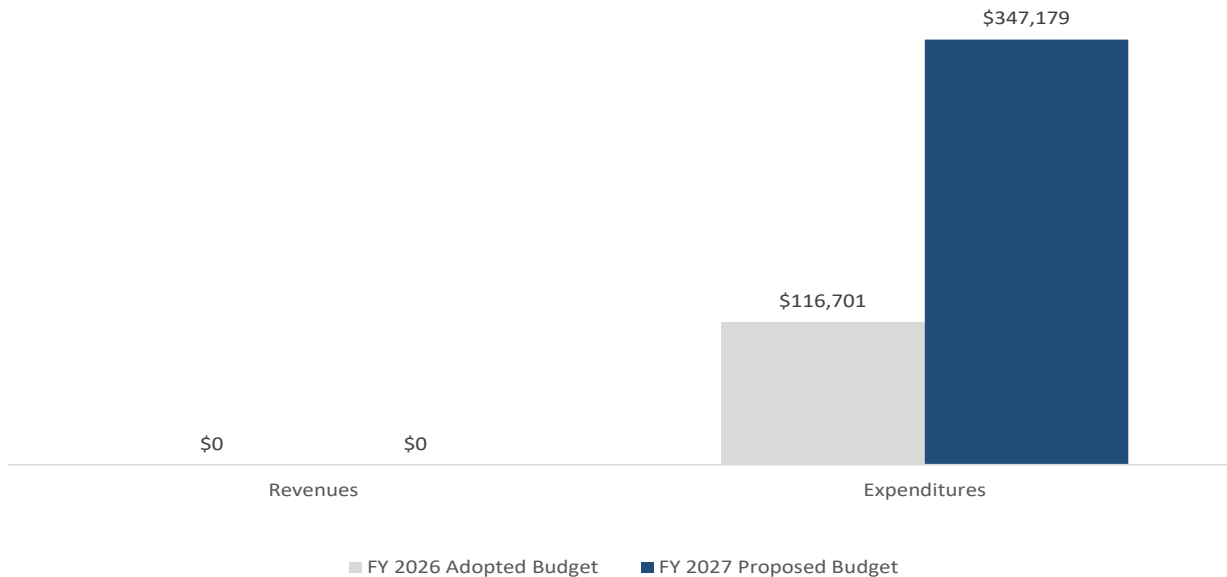
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Communications & Marketing



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Personnel Costs	\$315,656	\$361,670	\$361,670	\$378,887	4.76%
Contracted Services	\$18,114	\$34,000	\$34,000	\$21,529	-36.68%
Equipment Lease & Utilities	\$1,330	\$600	\$600	\$474	-21.00%
Operational Support	\$38,324	\$32,427	\$32,427	\$36,848	13.63%
Travel/Training	\$719	\$9,150	\$9,150	\$8,250	-9.84%
Reimbursement of Services	(\$270,302)	(\$321,146)	(\$321,146)	(\$98,809)	-69.23%
Total Expenditures	\$103,841	\$116,701	\$116,701	\$347,179	197.49%



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 engineering standards.

Department Summary

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

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, Speed Reduction Requests, Street Address assignments, etc.)
 - Process Right of Way encroachments
 - Administer the City's Flood Development Ordinance
 - Ensure infrastructure donations (roads, water/sewer, storm drainage, sidewalks, etc.) from new development comply with City standards
 - Manage the City's review process for private development.

FY 2026 Major Accomplishments

- Capital Projects - Construction
 - Completed 10 miles of street resurfacing/rehab
 - Completed adjustment of 102 manholes
 - Completed Highland Branch Greenway construction
 - Completed Catawba Creek Greenway construction
 - Completed lighting improvements to the Conference Center
 - Completed Marietta Street Greenway construction
 - Completed Avon Creek Greenway construction
 - Completed several FTA sidewalk projects
 - Completed construction of stormwater projects on Cleveland Ave, Country Club Dr and Townsend Dr
- Projects – Engineering Design
 - Completed design of Martha Rivers Parking/Access Improvements
 - Completed design of stormwater projects on Industrial Ave and Lynhaven Dr
 - Completed design of intersection improvement projects at Garrison/Union, Union/Hudson, and New Hope/Franklin
- Land Development Review and Inspections
 - 18 new subdivision plan submittals
 - 6 subdivision plan approvals

Engineering



- 510 major subdivision lots plated
- 22 Site plans submitted
- 26 Site plans approved
- 21 Water and/or Sewer projects submitted in our service area
- 6 Water and/or Sewer projects approved in our service area
- Plan review, permitting and inspection of water and sewer lines to serve new development within the City of Gastonia service area that also includes Cramerton

FY 2027 Budget Highlights

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

Goals

- Continue to seek federal grants to fund major transportation studies and construction of major projects

Objectives

- Complete a Safety Action Plan with a traffic calming policy, funded by SS4A grant
- 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

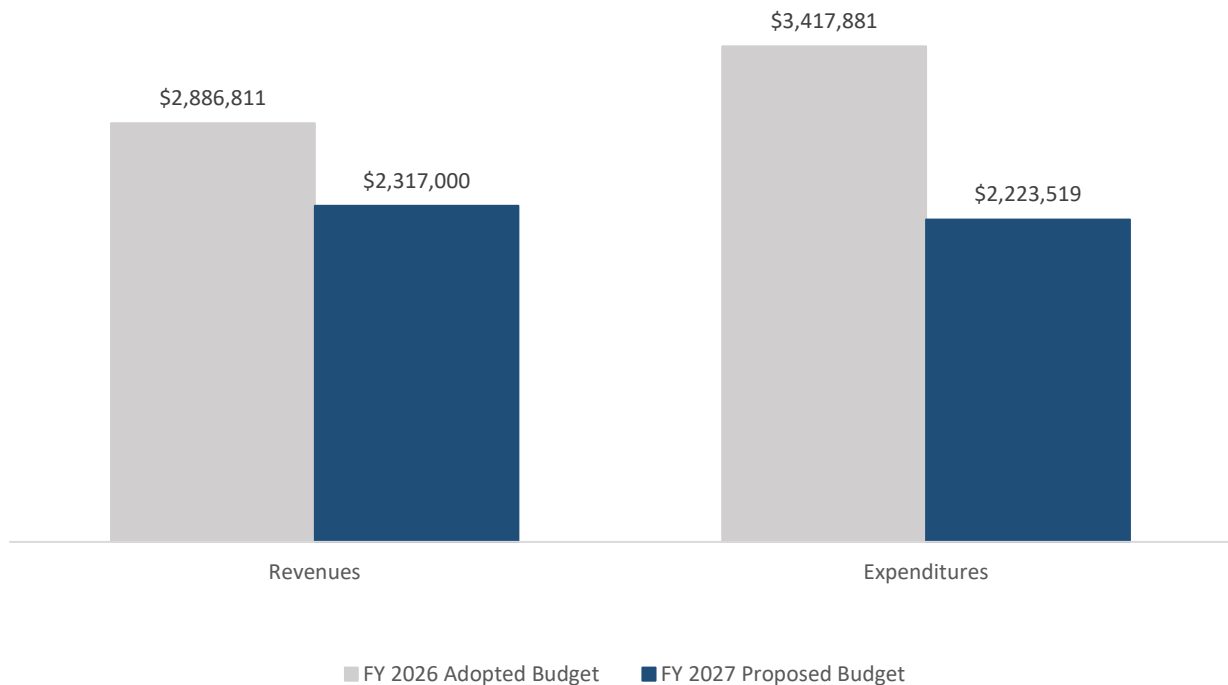
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Engineering



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$888,659	\$2,036,811	\$2,036,811	\$1,462,000	-28.22%
Other Revenues	\$228,954	\$850,000	\$860,000	\$855,000	0.59%
Total Revenues	\$1,117,613	\$2,886,811	\$2,896,811	\$2,317,000	-19.74%
Personnel Costs	\$2,618,047	\$2,994,910	\$2,994,910	\$3,205,233	7.02%
Contracted Services	\$329,518	\$876,215	\$887,076	\$899,550	2.66%
Equipment Lease & Utilities	\$22,634	\$15,996	\$15,996	\$4,934	-69.15%
Equipment/Capital Outlay	\$30,153	\$65,760	\$59,760	\$500	-99.24%
Maintenance	\$7,928	\$3,700	\$6,700	\$9,400	154.05%
Operational Support	\$185,850	\$175,735	\$178,735	\$228,225	29.87%
Travel/Training	\$10,358	\$14,000	\$14,000	\$12,000	-14.29%
Reimbursement of Services	(\$1,444,763)	(\$728,435)	(\$728,435)	(\$2,136,323)	193.28%
Expenditure Total	\$1,759,725	\$3,417,881	\$3,428,742	\$2,223,519	-34.94%



Economic Development



Mission Statement

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

Department Summary

The Economic Development Department continues to focus on all opportunities to increase tax base and investment within the city limits of Gastonia. The department consists of two 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. We have also continued the successful partnership with the Gaston Business Association for day-to-day management of Downtown business relationships.

Departmental Responsibilities

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

FY 2026 Major Accomplishments

- Waterbean Coffee Exquisite opened in the FUSE District in October 2025.
- Loray Mill Phase II secured funding, completed site plans, and received their building permits to move forward. Interior demolition started at the end of 2025.
- Facilitated an Economic Development Agreement for 212 W. Main Ave. and the project should start early 2026.
- The Gaston Business Association grew its Downtown work by expanding the business focus group into three committees focused on different aspects of Downtown.

FY 2027 Budget Highlights

- Maintain existing programs but develop new opportunities to support development in Gastonia.
- Marketing and issuing Requests for Proposals for key city-owned properties in Downtown and FUSE Districts.
- Move forward with the Foundry project and Ballpark development pads.
- Expect construction to begin on Citizens National Bank project.

Economic Development

- Expect construction to begin for S. Broad Street project with LMG.

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

- Work with private development partners in the Franklin Urban Sports & Entertainment (FUSE) District to begin or complete construction at Dillinger/Hangar Building, Franklin Yards, and The Foundry projects. Continue to work with developers on the private development pads at the FUSE District
- Work to increase Downtown and FUSE residential and commercial occupancy rates. Work with owners of vacant Downtown properties to market and recruit retail tenants. The goal is to recruit destination retail locations.
- Recruit satellite higher education facilities to Gastonia to create additional educational opportunities, create jobs, and spur additional foot traffic
- Implement strategic planning and recruitment efforts to improve key commercial corridors in Gastonia:
 - a. Highway 7 Corridor
 - b. Garrison LEARNS District
 - c. New Hope Road Business Corridor
 - d. Eastridge Mall redevelopment
 - e. South 321 Corridor
- Implement ways to increase Downtown property owners / business through coordination with the Gaston Business Association and engagement with the Downtown Gastonia business group
- Work with the Zawyer Sports and Entertainment, Gaston College, Gaston County Tourism Development, the Gaston Business Association, and the Montcross Area Chamber of Commerce to promote tourism, sporting events, festivals, and visitation to Gastonia



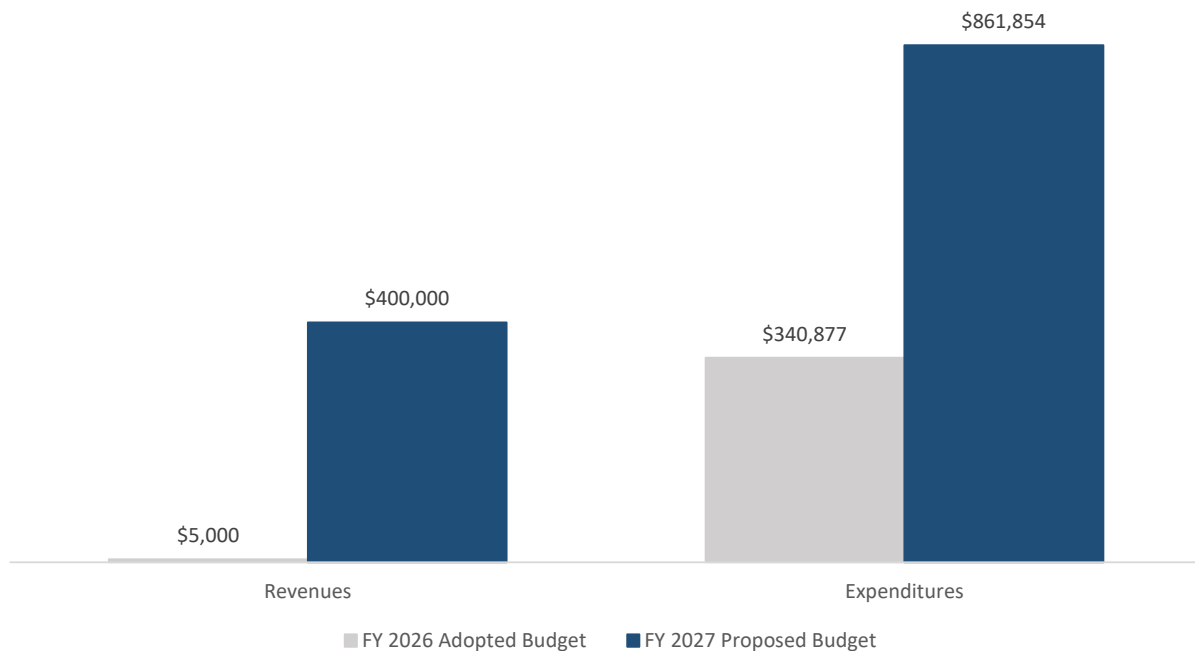
Tribridge Residential will begin a \$53 million project to redevelop phase 2 of Loray Mill in FY 2026.

Economic Development



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Other Revenues	\$0	\$0	\$0	\$400,000	0.00%
Non-recurring Grants	\$5,000	\$0	\$0	\$0	0.00%
Total Revenues	\$5,000	\$0	\$0	\$400,000	0.00%
Personnel Costs	\$274,114	\$288,211	\$288,211	\$285,749	-0.85%
Contracted Services	\$10,663	\$8,334	\$16,874	\$8,540	2.47%
Equipment Lease & Utilities	\$4,980	\$4,974	\$4,974	\$4,926	-0.97%
Equipment/Capital Outlay	\$30,748	\$1,000	\$1,000	\$0	-100.00%
Operational Support	\$639,274	\$989,549	\$991,383	\$2,224,337	124.78%
Travel/Training	\$8,394	\$8,000	\$8,000	\$11,310	41.38%
Reimbursement of Services	(\$627,296)	(\$859,506)	(\$859,506)	(\$1,673,008)	94.65%
Total Expenditures	\$340,877	\$440,562	\$450,936	\$861,854	95.63%



Mission Statement

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

Department Summary

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

Major Services Provided

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

FY 2026 Major Accomplishments

- Assisted with the application and was awarded \$5.7 million in grant funding
- Assisted with the management and compliance efforts for \$3 million in entitlement grants and \$5.5 million in competitive grants
- Participated in the second full year of UNC Benchmarking Program
- Fourth year submitting the Annual Comprehensive Financial Report (ACFR) to both the Local Government Commission (LGC) and the Government Finance Officers Association (GFOA) eliminating the submission of a standard audit

- Continued to closely monitor investment markets in order to maximize the City's investment earnings
- Continued working with the City's bond arbitrage consultant to minimize any future arbitrage liabilities
- Continued implementing accounts payable process to further assist departments in the identification and processing of year-end invoices in a timely manner
- Made substantial progress in the development of a comprehensive and combined Financial Services Policy and Procedures Manual
- Worked with a new consultant to update the Cost Allocation Plan
- Assisted the Human Resources Department with the implementation of a wage market study
- Continued the development of a comprehensive and combined Financial Services Policy and Procedures Manual
- Hosted a day-long Strategy, Design, and Change workshop in cooperation with Appalachian State University
- Awarded the GFOA Distinguished Budget Presentation Award for fiscal year 2026 budget book
- Awarded the GFOA Certificate of Achievement in Financial Reporting for the fiscal year ended June 30, 2025
- Work with a consultant, Tyler Technologies, Inc., Human Resources and Technology Services on the first phase of implementation of the new ERP system
- Developed training on the City's payroll processing application to be shared with City employees via the new Learning Management System
- Completed the first Popular Annual Financial Report (PAFR)
- Continued with the performance of annual capital asset inventory observations for various City departments
- Continued steps of Advanced Metering Infrastructure (AMI) project with meter replacement company and applicable software vendors
- Established in-house lockbox payment system

FY 2027 Budget Highlights

- Continue training opportunities to allow team members to enhance their skills and knowledge
- Participation in the UNC Benchmarking Program
- Update of the Cost Allocation Plan
- Implementation of Cayenta AI Agent

Goals

- Work with Public Utilities and Technology Services departments, alongside AMI consultant on the next stages of implementing Advanced Metering Infrastructure (AMI)
- Work with a consultant, Tyler Technologies, Inc., Human Resources and Technology Services on the implementation of the new Financial ERP application to go live in April 2027
- Create a Popular Annual Financial Report (PAFR) to submit to GFOA for possible Triple Crown Award
- Continue the Development of training on various finance-related topics to be shared with City employees via the new Learning Management System

Financial Services



- Continue with the development and updating of the written policies and procedures to enhance internal controls, provide improved documentation for employee cross training and allow for ease in transitions due to employee turnover
- Create and redefine route time standards for completion on monthly meter reading routes in conjunction with AMI
- Accomplish interdepartmental cross-training to ensure the transfer of knowledge and further refinement of processes
- Identify and evaluate a barcode and/or scanning software system in order to improve the management and safeguarding of warehousing inventory
- Continue working with the City's bond arbitrage consultant to minimize any future arbitrage liabilities
- Implement the Cayenta AI Agent to assist in customer phone calls
- Implement the new customer self-service portal

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

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Performance Summary

Accounting Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of accounts payable transactions processed	Output	12,132	12,500	12,600
# of accounts payable checks written	Output	8,018	8,200	8,300
# of journal entries processed	Output	44,315	44,500	44,700
# of direct deposits processed	Output	27,869	27,900	27,950
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Output	81,505	81,500	82,100
# of capital asset additions and disposals	Output	432	400	400
# of construction in progress capital projects maintained/# of transactions	Output	124	120	120
Cost per accounts payable transaction processed	Efficiency	\$18.70	\$19.00	\$19.80
Cost per payroll check/direct deposit processed	Efficiency	\$3.78	\$3.95	\$4.06
% of invoices paid by due date	Outcome	90%	95%	95%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Outcome	Yes	Yes	Yes

*Unknown as of 8/15/2025

Accounts Receivable Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of leak adjustments completed	Output	571	575	581
# of pool fill adjustments completed	Output	137	140	142
# of miscellaneous bills processed	Output	2,121	2,130	2,151
# of payment transactions taken	Output	550,192	553,000	558,530
# of service orders completed	Output	102,036	102,5000	103,525

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Budget & Grants Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of budget transfers completed	Output	784	770	700
# of budget amendments completed	Output	75	58	50
Receipt of GFOA Distinguished Budget Presentation Award	Outcome	Yes	Yes	Yes

Purchasing Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of purchase orders issued	Output	2,277	2,500	2,650
# of purchasing card transactions	Output	14,344	14,500	15,000
# of contracts processed	Output	265	275	275
Average number of days to process a purchase order	Efficiency	3	3	3
# of New Vendors created (Regular vendors – does not included one-time vendors)	Output	253	260	260
# of Vendor Records Updated	Output	403	425	425

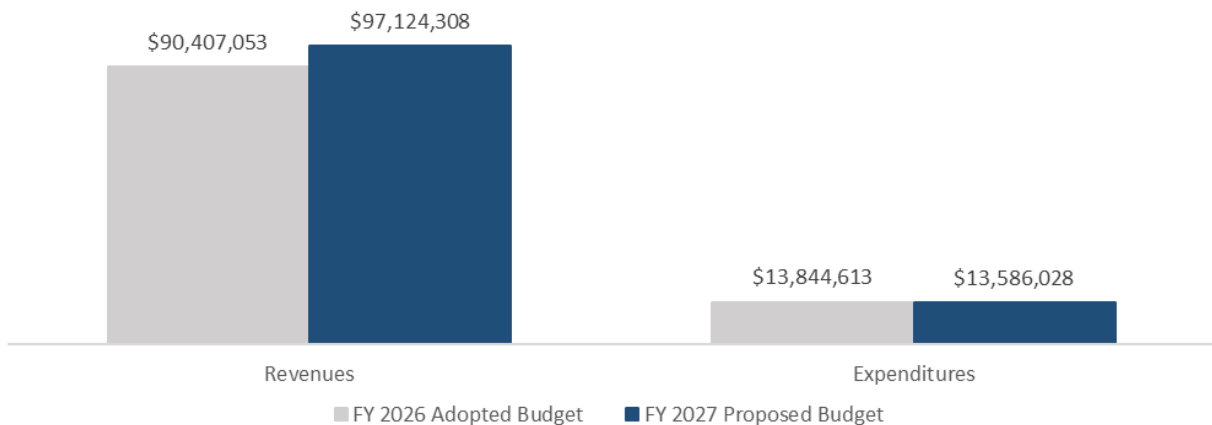
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Financial Services



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Ad Valorem Taxes	\$56,999,002	\$56,489,853	\$6,807,157	\$58,746,708	4.00%
Fees	\$3,211,052	\$3,154,200	\$3,154,200	\$3,199,600	1.44%
Investment Earnings	\$2,364,928	\$1,508,000	\$8,000	\$2,018,000	33.82%
Non-recurring Grants	\$0	\$4,000	\$4,000	\$4,000	0.00%
Debt Service	-\$48,385	\$0	\$0	\$0	0.00%
Other Revenues	\$772,455	\$769,000	\$769,000	\$774,000	0.65%
Sales Tax	\$21,558,006	\$20,400,000	\$20,400,000	\$22,800,000	11.76%
State Transfers	\$6,635,591	\$6,082,000	\$6,082,000	\$7,582,000	24.66%
Transfers In	\$2,198,578	\$2,000,000	\$2,000,000	\$2,000,000	0.00%
Revenue Total	\$93,691,227	\$90,407,053	\$39,224,357	\$97,124,308	7.43%
Personnel Costs	\$5,815,808	\$6,513,809	\$6,493,809	\$6,925,670	6.32%
Contracted Services	\$428,935	\$626,456	\$663,606	\$558,772	-10.80%
Debt Service	\$127,160	\$74,294	\$74,294	\$74,294	0.00%
Equipment Lease & Utilities	\$85,327	\$99,525	\$99,525	\$129,714	30.33%
Equipment/Capital Outlay	\$0	\$14,600	\$18,201	\$0	-100.00%
Maintenance	\$42,899	\$41,850	\$34,727	\$36,155	-13.61%
Operational Support	\$1,480,178	\$1,296,610	\$1,329,816	\$1,407,605	8.56%
Travel/Training	\$20,369	\$43,109	\$45,109	\$43,959	1.97%
Reimbursement of Services	(\$3,878,871)	(\$4,284,107)	(\$4,284,107)	(\$4,134,306)	-3.50%
Transfers Out	\$11,675,076	\$9,418,467	\$9,817,312	\$8,544,165	-9.28%
Expenditure Total	\$15,796,881	\$13,844,613	\$14,292,292	\$13,586,028	-1.87%



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 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 act 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 2026 Major Accomplishments

- Working to graduate (18) individuals from the 2026 City's Municipal Citizens' Academy in June.
- Continued engagement with a total of twenty three (23) Recognized Communities as part of the Alliance for Community Enrichment (ACE) Program.
- Continued engagement through use of the A.C.E. Block Party Trailer as an additional resource for community engagement. Recognized Communities utilized this resource ten (10) times as a platform for community gathering.
- Hosted successful events such as Beetopia, Shred Day and Black Gold & firewood sales
- Implemented one (1) recommendation of the Gastonia Affordable Housing Plan
- Educated 140 individuals through the Homebuyers Education Class
- Provided Pre-Purchase Housing Counseling to 30 households
- Assisted 10 first-time homebuyers through Down Payment Assistance, totaling \$145,000 with an average of \$14,500 per household
- Reimbursed three nonprofit partners for eligible supply and equipment costs totaling \$1,500, helping deliver services that meet community development goals.
- Provided a variety of environmental education programs to students K-5 reaching 7,129 students projected during 25/26 School Year.

Housing & Community Engagement



- Successfully lead community cleanup events held throughout the year with increased first-time participation. To date, 272 volunteers have cleaned up over 2,249 pounds of litter from our roads and waterways.

FY 2027 Budget Highlights

- Continued expansion of affordable housing opportunities through a housing development initiative utilizing current City-owned real property.
- Continued opportunity for public art and placemaking projects.
- Continued expansion of housing sustainability through housing rehabilitation by use of Community Development Block Grant (CDBG) funds and congressional Community Project Funding (CPF).
- Grow community garden and pollinator habitat initiatives

Goals

- Build relationships with neighborhood organizations to enhance the quality of life in the City
- Continue to provide educational resources for citizens to learn more about local government functions and operations through Municipal Citizens' Academy
- Host Neighborhood Leadership Forum to better equip community leaders and to address concerns
- Encourage greater neighborhood participation through the City's A.C.E. program
- Collaborate with the Affordable Housing Advisory Board to develop and implement affordable housing strategies
- Expand affordable housing and homeownership opportunities through continued engagement and exploration of changing market conditions
- Continue fair housing education and outreach to help maintain and create equitable and fair housing practices to expand and maintain rental and homeownership opportunities.
- Continue and expand housing sustainability opportunities for homeowners.
- Strive to educate and engage more citizens/customers about availability and affordability of housing opportunities within the community
- Utilize existing resources to create and increase the number of affordable housing opportunities
- Continue to expand beautification efforts, including public art.
- Promote environmental education, including litter abatement, recycling, tree plantings and pollinator habitats
- Continue fostering friendships with Gotha, Germany and Surco, Peru through yearly student exchanges and meaningful connections with both countries

Objectives

- Provide community resources to address the wide range of community needs to enhance and improve quality of life
- Educates and inspire residents to take everyday actions that create a cleaner, greener, and more beautiful community. Continued promotion of the Gastonia Sister Cities Program to

Housing & Community Engagement



the community and schools which will allow for greater opportunity for student participation through increased funding and local partnerships

- Create opportunities for cultural learning and connection for more residents.



Local students engaged with our Environmental Education Programming



Citizens who participate in our community garden, celebrating a successful grant that helped give the garden an upgrade

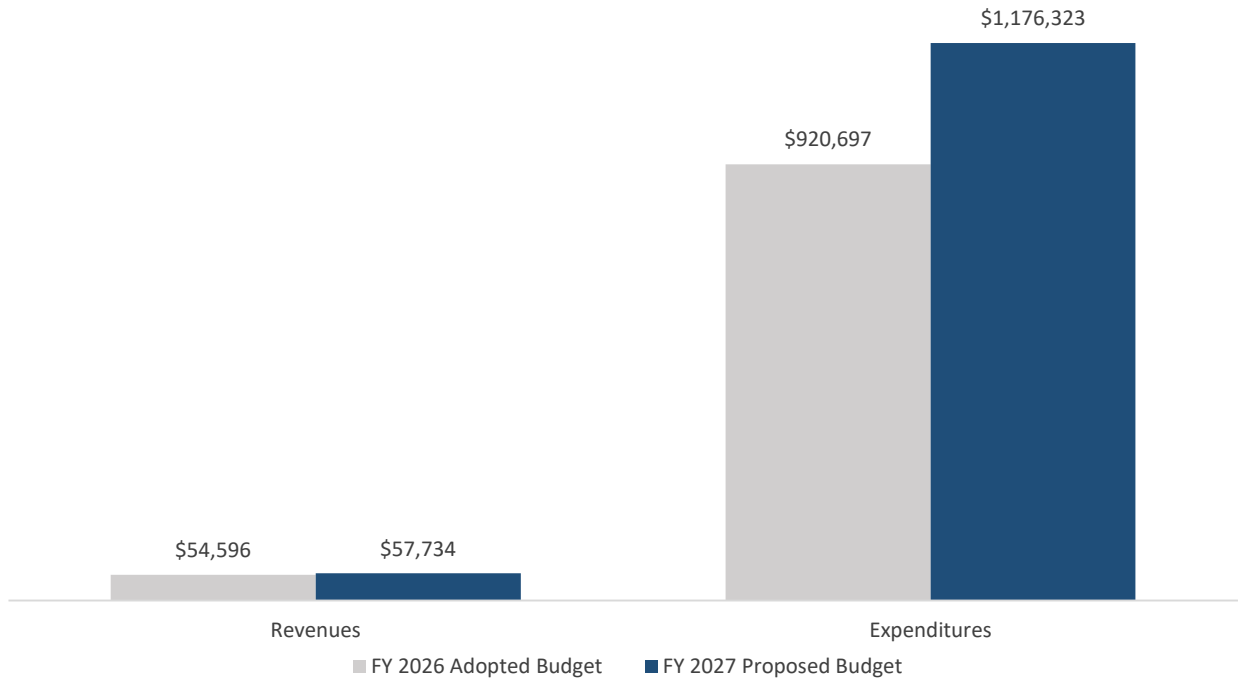
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Housing & Community Engagement



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$3,200	\$0	\$0	\$0	0.00%
Other Revenues	\$74,597	\$54,596	\$54,596	\$57,734	5.75%
Total Revenues	\$77,797	\$54,596	\$54,596	\$57,734	5.75%
Personnel Costs	\$658,786	\$792,152	\$792,152	\$875,874	10.57%
Contracted Services	\$29,035	\$34,773	\$105,213	\$140,068	302.81%
Equipment Lease & Utilities	\$16,869	\$15,065	\$15,563	\$21,401	42.06%
Maintenance	\$2,267	\$4,800	\$4,800	\$5,400	12.50%
Operational Support	\$70,228	\$79,933	\$82,441	\$108,425	35.64%
Travel/Training	\$14,259	\$33,707	\$22,987	\$25,155	-25.37%
Reimbursement of Services	\$0	(\$39,733)	(\$39,733)	\$0	-100.00%
Total Expenditures	\$791,444	\$920,697	\$983,423	\$1,176,323	27.76%



Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2026 Major Accomplishments

- Continued to expand and enhance training and development opportunities across all departments, increasing employee engagement and supporting ongoing professional growth.
- Sustained and strengthened the employee wellness program by continuing to offer expanded resources and initiatives that support employee health and well-being across the organization.
- Sustained proactive recruitment efforts, resulting in a reduction in vacancies
- Implemented the recommendations from the classification and compensation study in collaboration with MAG, ensuring pay structures remain competitive, equitable, and aligned with organizational goals.
- Continued the successful CDL program, supporting employees in obtaining their CDL licenses and strengthening departmental workforce capabilities.

Human Resources



FY 2026 Challenges

- Highly competitive job markets in both the private and public sectors, impacting recruitment and retention efforts
- Retirements and resignations across all levels of the organization, creating workforce and succession planning challenges

FY 2027 Budget Highlights

- Continue the 1% career development program to support the growth and skill enhancement of employees
- Continue to evaluate market trends to ensure the City remains competitive in attracting and retaining talent

Goals

- Ensure the City remains competitive in attracting and retaining qualified employees
- Enhance employee understanding and utilization of available benefits
- Foster a culture of employee engagement and professional growth across the organization
- Ensure organization-wide compliance with Federal, State, and City employment and labor laws, as well as internal policies and regulations

Objectives

- Continuously monitor job market compensation and hiring trends, making timely adjustments to pay structures and practices as needed
- Develop and deliver ongoing education initiatives (e.g., workshops, guides, and one-on-one support) to help employees maximize the value of their benefit coverages
- The Employee Development and Engagement Manager will partner with departments to create opportunities for professional development, leadership and training while monitoring progress and making continued improvements
- Continue to improve and expand Employee Wellness programs to promote health, well-being, and engagement across the workforce

Performance Summary

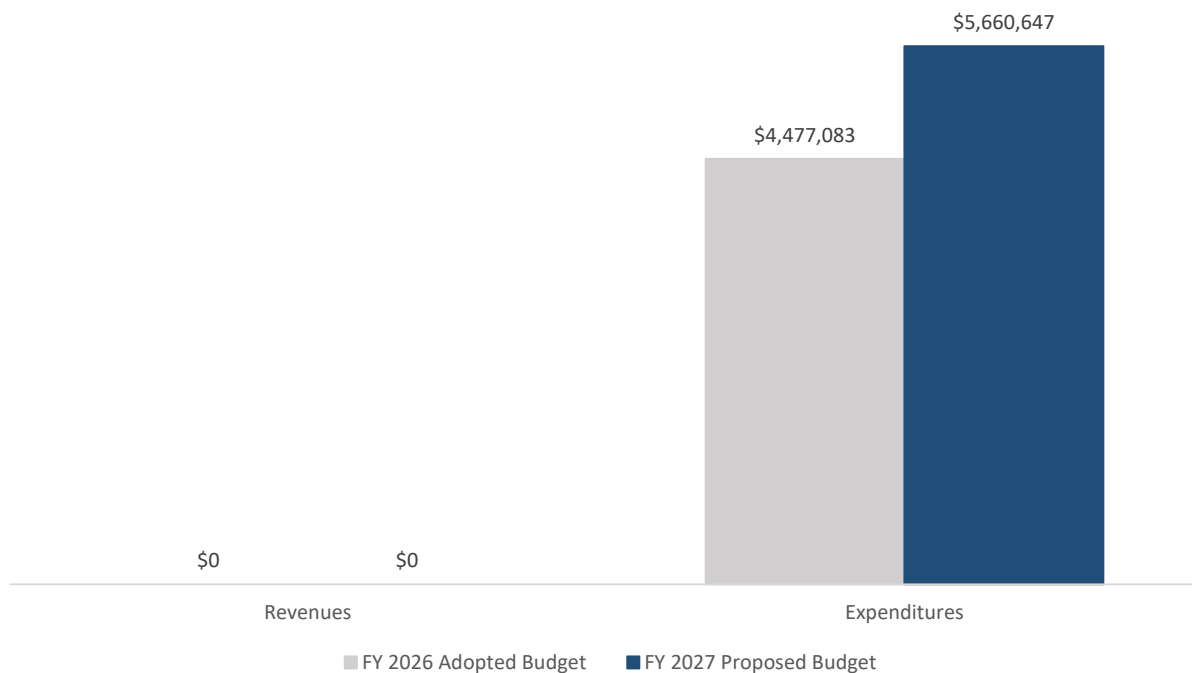
Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of property/casualty insurance claims processed	Output	71	80	65
# of employment applications taken	Output	10,270	10,040	9,500
# of individuals promoted/hired	Output	275	229	225
# of physician required medicals	Output	33	48	30
Average cost of property/casualty claims	Effectiveness	\$4,234	\$3,942	\$4,000

Human Resources



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Other Revenues	\$3,391	\$0	\$0	\$0	0.00%
Total Revenues	\$3,391	\$0	\$0	\$0	0.00%
Personnel Costs	\$3,046,798	\$3,131,898	\$3,129,898	\$3,898,856	24.49%
Contracted Services	\$217,761	\$111,478	\$119,478	\$131,275	17.76%
Equipment Lease & Utilities	\$9,100	\$4,600	\$4,600	\$3,760	-18.26%
Maintenance	\$25	\$1,150	\$1,150	\$7,000	508.70%
Operational Support	\$2,052,236	\$2,366,162	\$2,422,286	\$2,518,460	6.44%
Travel/Training	\$16,707	\$93,200	\$87,200	\$86,200	-7.51%
Reimbursement of Services	(\$1,205,351)	(\$1,231,405)	(\$1,231,405)	(\$984,904)	-20.02%
Total Expenditures	\$4,137,276	\$4,477,083	\$4,533,207	\$5,660,647	26.44%



Department Summary

The Planning & Code Enforcement Department is responsible for both the current and long-range planning functions along with enforcement of zoning ordinance and city code of the City of Gastonia. In addition to providing assistance with land use information, zoning permits, occupancy permits, setbacks, sign permits, variances and complaints. 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. Code Enforcement is responsible for nuisance abatement, minimum housing standards, commercial property maintenance, and zoning compliance to protect public safety, preserve property values, and enhance community quality of life.

Further, the 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

- Planning and Zoning:
 - Current and long-range planning for the City
 - Comprehensive and small area planning and design
 - Zoning administration and enforcement
 - Provide staff support to the Planning Commission, Historic District Commission and Zoning Board of Adjustment
- Building Services - Code Enforcement:
 - Investigate complaints of possible non-compliance with City code
 - Manage cases to bring violations into compliance
 - Issue and manage Zoning-Construction/Development permits and Certificates of Compliance

FY 2026 Major Accomplishments

- Comprehensive Plan (Gastonia 2050) adoption on October 2025
- Continued update to various sections of the Unified Development Ordinance (UDO) as directed by City Council
- Creation of cost-recovery model for fees related to reviews, inspections and project management
- Reorganization to bring Building Services - Code Enforcement under Planning Department
- Reclassification and hiring of Code Enforcement Manager to oversee the Code Enforcement Division

FY 2027 Budget Highlights

- Re-write of the Unified Development Ordinance (UDO) to align with the new Comprehensive Plan (Gastonia 2050)
- Review and update of work items and associated costs
- Streamlining plan review procedures and checklists

Goals

- Manage growth and development in the city through efficient review and enforcement of adopted land use policies and land development ordinances

Objectives

- Adopt policies and ordinances that support and enhance the quality of life for our residents
- Ensure that growth and development in the city is consistent with adopted plans and policies
- Continue comprehensive review and revision of the Code of Ordinances to update and modernize content
- Enforce the City's Municipal Code and Unified Development Ordinance (UDO) to maintain consistent compliance throughout the city

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Performance Summary

Planning Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of Zoning Map Amendments approved*	Outcome	55	24	40
# of Annexations & associated zoning classifications*	Outcome	23	6	15
# of sign permit issued*	Outcome	129	97	120
# of Certificates of Compliance issues*	Outcome	890	748	900
# of residential units (Single-Family Attached and Detached)*	Outcome	539	635	700
# of Nonresidential Permits (com, ind., institutional, etc.)*	Outcome	405	298	270
% of Site plan reviews (1 st round) completed within required review period*	Efficiency	81	91	93

*New Measures

Code Enforcement Division

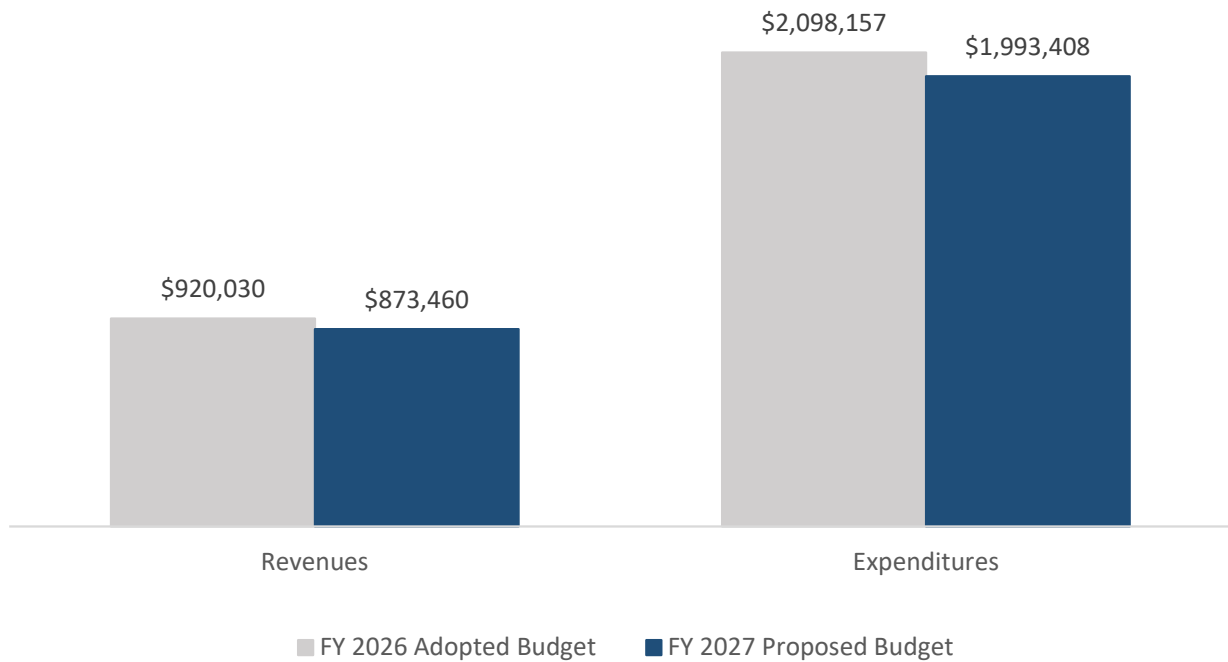
Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of housing inspections performed (initial & re-inspections)	Output	888	978	1000
# of nuisance inspections performed (initial & re-inspections)	Output	4466	4400	5000
# of warning citations issued	Output	1736	1845	1900
# of civil citations issued	Output	88	146	100
# of code cases resolved within 30 days after hearing (minimum housing & Commercial maintenance)	Efficiency	5	6	20
% of ordinance violations resolved without court action (minimum housing & commercial maintenance)	Outcome	99	99	99
% of notifications of violations to property owners sent within 2 working days of investigation	Outcome	90	90	90

Planning



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$547,321	\$809,680	\$809,680	\$760,610	-6.06%
Other Revenues	\$207,013	\$110,350	\$110,350	\$112,850	2.27%
Total Revenues	\$754,334	\$920,030	\$920,030	\$873,460	-5.06%
Personnel Costs	\$1,468,359	\$1,662,855	\$1,656,955	\$1,755,434	5.57%
Contracted Services	\$395,515	\$337,855	\$2,842,355	\$289,050	-14.45%
Equipment Lease & Utilities	\$37,833	\$34,377	\$34,377	\$17,024	-50.48%
Equipment/Capital Outlay	\$0	\$26,500	\$38,900	\$0	0.00%
Maintenance	\$3,237	\$2,500	\$2,500	\$2,500	0.00%
Operational Support	\$182,019	\$161,788	\$161,345	\$188,876	16.74%
Travel/Training	\$16,256	\$26,000	\$29,243	\$25,020	-3.77%
Reimbursement of Services	(\$147,453)	(\$153,718)	(\$153,718)	(\$284,496)	85.08%
Total Expenditures	\$1,955,766	\$2,098,157	\$4,611,957	\$1,993,408	-4.99%



Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Administration
 - Oversee the entire operations of the fire department
 - Set forth policies and procedures to ensure the safety of personnel while maintaining the highest level of service to the community
 - Development of annual budget proposal and controls budgetary expenses
 - Prepares and reviews administrative and operational reports
 - Promotes, assigns, and disciplines all personnel
 - Supervises maintenance of all records and materials associated with fire prevention or suppression activities and administration
 - Monitors call-related data and identify trends to ensure adequate service response time 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 2026 Major Accomplishments

- Replaced all Automated External Defibrillators (AED's)
- New rope rescue and vehicle stabilization equipment in service
- One new Ladder and one new Engine delivered
- Installation of traffic preemption devices for the fire department response vehicles
- Lithium battery emergency equipment
- Hazardous Materials Decontamination Kits
- Replaced four Thermal Imaging Cameras
- Replaced two Turnout Gear Washing Machines
- iPads installed on emergency vehicles
- Billing module implemented for Life Safety Division

FY 2027 Budget Highlights

- Preliminary funding for station 9
- New ladder truck ordered
- 45 sets of firefighting personal protective equipment
- Purchase a drone for the east side of the city
- Replace/update firefighting nozzles
- Purchase a specialized hazardous materials meter
- Fire suppression equipment for Lithium-Ion Battery fires
- Vehicle extrication tool replacement

Fire



Goals

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

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 Battalion Chief’s and Fire Captain’s promotional process

Performance Summary

Life Safety Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goals
# of inspections	Output	6,066	7,412	7,750
# of violation notices issued	Output	1,965	1,923	1,500
# of education programs conducted	Output	231	282	295
# of inspections per inspector	Efficiency	1,516	1,903	1,940
# of complaints per inspector	Efficiency	19	15	15
% of violations arising from an inspection	Outcome	51%	45%	45%
Number of residents receiving public education & training	Outcome	337,633	340,300	342,300
Public education program hours of training provided	Outcome	379	455	475
Fire cause & origin investigations	Outcome	396	425	455

Fire



Training Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goals
Total training hours logged per year	Output	43,738	51,000	52,000
% 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	98.5%	98%	100%

Operations Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goals
# of dispatched calls	Output	12,969	11,500	12,500
# of HazMat incidents	Output	188	185	275
Total property loss from fires	Output	\$3,221,451	\$5,000,000	\$5,500,000
Time for the first unit on scene at fires from creation of call 90 th percentile (minutes)	Outcome	7:35	6:20	7:00
Effective Response force time* on scene at the 90 th percentile (minutes)	Outcome	12:40	10:05	11:00

*Effective Response force is the number of personnel (17 firefighters) needed on the scene to effectively mitigate fire scenes. <10:20, 90% of the time is the benchmark

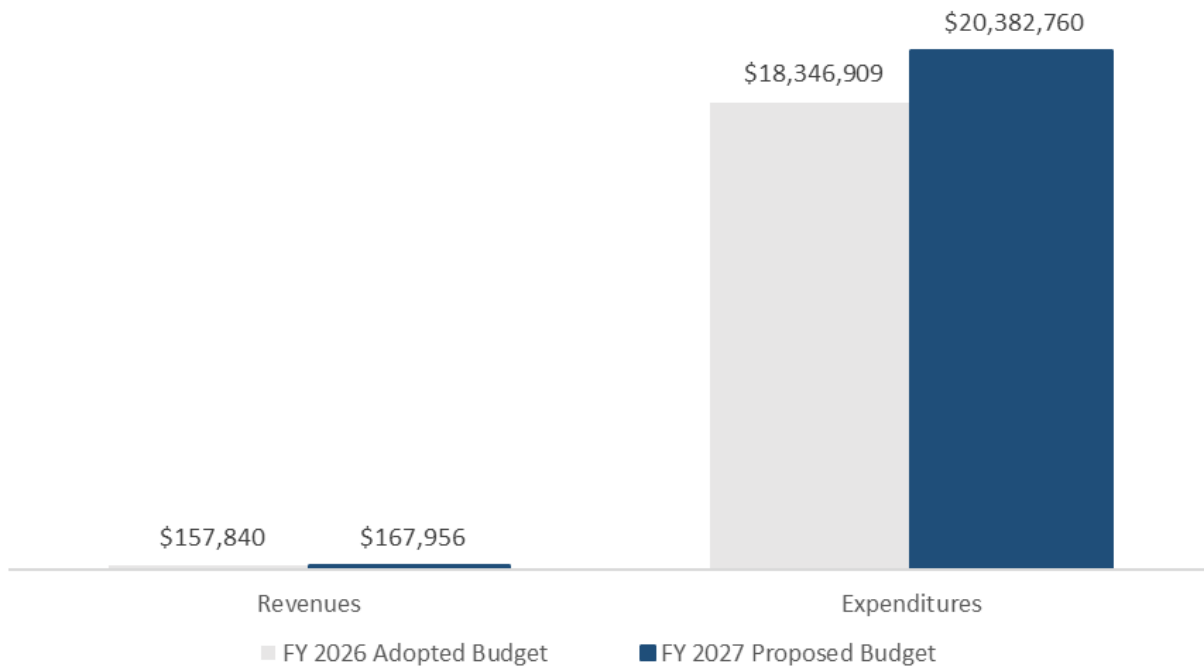
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Fire



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$51,338	\$52,000	\$52,000	\$60,000	15.38%
Non-recurring Grants	\$9,172	\$0	\$0	\$0	0.00%
Operating Grants	113521	\$0	\$0	\$0	0.00%
Other Revenues	\$1,319,458	\$105,840	\$128,412	\$107,956	2.00%
Revenue Total	\$1,493,489	\$157,840	\$180,412	\$167,956	6.41%
Personnel Costs	\$14,730,346	\$15,112,123	\$15,112,123	\$16,955,990	12.20%
Contracted Services	\$62,733	\$99,550	\$99,653	\$297,000	198.34%
Equipment Lease & Utilities	\$890,069	\$1,048,450	\$1,048,450	\$963,900	-8.06%
Equipment/Capital Outlay	\$3,351,763	\$434,366	\$4,683,059	\$120,339	-72.30%
Maintenance	\$495,389	\$476,300	\$490,475	\$593,175	24.54%
Operational Support	\$1,200,045	\$1,111,620	\$1,248,708	\$1,404,856	26.38%
Travel/Training	\$50,866	\$64,500	\$64,500	\$47,500	-26.36%
Expenditure Total	\$20,781,211	\$18,346,909	\$22,746,968	\$20,382,760	11.10%



Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Administration
 - Legal
 - The Police Attorney is the legal advisor to the Police Department
 - Problem Analysis & Research Center (PARC)
 - Responsible for research, special programs/projects, crime analysis, Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation, policy development/revision, forms management, grant writing, and grant management
 - Real-Time Crime Center (RTCC)
 - A team of both sworn and non-sworn personnel that provide real-time intelligence, advanced analytics, and situational awareness through cutting-edge technology to reduce crime and deliver more critical and timely information to support our officers, investigators, and community
 - 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), officers are assigned to prevent or detect criminal activity and traffic violations, respond to dispatched calls and emergencies, assist other officers as needed, and locate, apprehend, and arrest law violators
 - Street Crimes
 - A team of officers focused on preventing or detecting violent crime throughout the city
 - Traffic Safety and Enforcement
 - A team of dedicated sworn and non-sworn personnel 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 daily
 - 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
 - Cyber Crimes Lab
 - Specialized in investigation of electronic crimes, focusing on investigating and analyzing offenses committed in the digital world. This can include anything from hacking, identity theft, online fraud, and cyberbullying to intellectual property theft
 - 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 properly and professionally, as well as preserving the evidentiary integrity of the property
- Quartermaster
 - Assists administrative personnel with the oversight and inventory of departmental assets
 - Responsible for ensuring equipment, materials, and systems are available and functioning for everyday operation
- Special Units/Accounts
 - Special Situation Teams
 - Special Situations include SWAT, Shift Tactical Team, Crisis Negotiators, Bomb Squad, Drone Team, and the Mobile Command Truck.

FY 2026 Major Accomplishments

- Acquired the Fifth CALEA Reaccreditation in August 2025.
- Completed a full renovation of the Street Crime Unit and Community Services offices.
- Completed construction of the Real Time Crime Center (RTCC) Design-Build project. Began utilizing the space on September 4th, 2025.
- Sent command staff to leadership and career development training in preparation for succession planning.
- Received the GCC Mental Health Phoenix Counseling Grant in the amount of \$210,000.
- Acquired the BERLA IVE Toolkit, including software and training for the GPD Forensic Lab.
- Purchased a new K-9 from K2 Solutions, which provides pre-trained dogs ready for rapid deployment.
- Sent two Explosive Ordnance Disposal (EOD) technicians to a 6-week certification program in Alabama.
- Hired a part-time Property & Evidence Technician.
- Hired a Real Time Crime Center (RTCC) Manager and a Public Safety Analyst.
- Replaced the variable air volume actuators in the HVAC system and chiller to improve building efficiency.
- Acquired a TJX \$5,000 grant for the Stealth vehicle trackers for Special Investigations.
- Purchased an LRAD system for Special Situation Teams.
- The Shift Tactical Officer program replaced STO rifles with a new platform.
- Purchased a new ICOR robot for EOD/Bomb Team.

FY 2027 Budget Highlights

- Acquired the Fifth CALEA Reaccreditation in August 2025.
- Completed a full renovation of the Street Crime Unit and Community Services offices.
- Completed construction of the Real Time Crime Center (RTCC) Design-Build project. Began utilizing the space on September 4th, 2025.
- Sent command staff to leadership and career development training in preparation for succession planning.

Goals

- Hire full time detective in RTCC effective January 2027.
- Hire a non-sworn CSI Investigator.
- Purchase 10 replacement Mossberg shotguns.
- Empower employees through continued training, support, and development to foster both individual and organizational success.
- Reduce crime and build community trust through proactive, evidence-based policing and the use of innovative technology.
- Uphold a culture of integrity and transparency through ongoing self-assessment, active community engagement, and open communication.

Objectives

- Align crime responses to community concerns based on Stratified Policing and other data-driven approaches.
- Collaborate with partner agencies and resources throughout the county to address the homelessness crisis in Gastonia and Gaston County.
- Engage the community in joint problem-solving through community events, education, and training.
- Implement new technology to assist with the RTCC platform, where we provide real-time policing to the citizens of Gastonia
- Develop a structured career development program for each employee to help track career progress as they prepare for the challenges of assignments and promotions to higher ranks.

Performance Summary

Patrol Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of Uniform Crime Report (UCR) Part I Crimes	Output	3,239	2,928	2,781
# of sworn patrol officers per 1,000 UCR Part I crime	Output	26.86	31.42	33.08
Annual cost per dispatched call	Efficiency	\$211.56	\$221.06	
# of dispatched calls per patrol officer	Efficiency	1,983	1,662	1,600
Annual average response time to highest priority calls (hours:minutes:seconds)	Outcome	00:06:54	00:06:41	00:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Outcome	3.81	3.74	3.5

***FY 2026 Projected numbers include estimates of crime, calls, and complaints for April, May, and June.**

Support Services Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Output	3,239	2,928	2,781
# of cases assigned annually	Output	1,960	1,749	1,668
Cost per case assigned annually	Efficiency	\$2,320.38	\$2,727.20	
# of cases assigned annually per investigative officer	Efficiency	138	105	117
# UCR Part I crimes cleared in year as % of such crimes reported in year	Outcome	56.99%	56.05%	60.00%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Outcome	0.12	0.60	0.25

***FY 2026 Projected numbers include estimates of crime, assignments, clearances, and complaints for April, May, and June.**

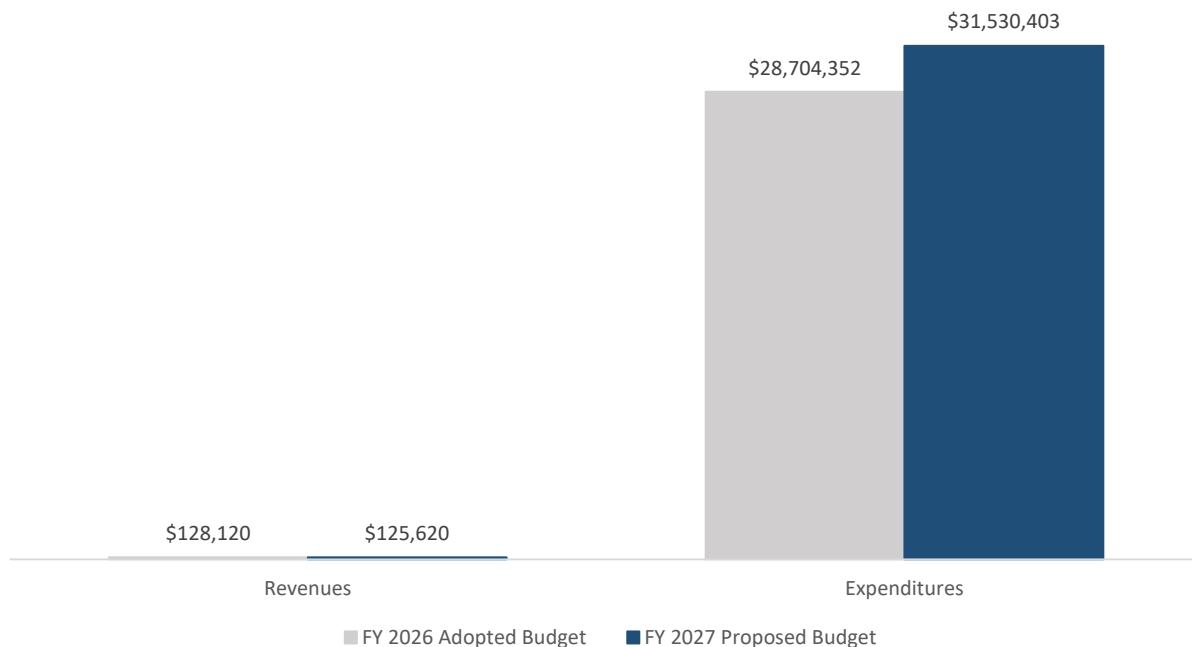
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Police



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$7,205	\$8,000	\$8,000	\$5,500	-31.25%
Non-recurring Grants	\$37,090	\$0	\$70,237	\$0	0.00%
Operating Grants	\$26,406	\$0	\$0	\$0	0.00%
Other Revenues	\$154,479	\$120,120	\$120,120	\$120,120	0.00%
Total Revenues	\$225,180	\$128,120	\$198,357	\$125,620	-1.95%
Personnel Costs	\$21,876,887	\$24,247,386	\$24,251,386	\$26,211,050	8.10%
Contracted Services	\$167,793	\$442,815	\$439,339	\$603,282	36.24%
Debt Service	\$1,763	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$711,008	\$596,133	\$597,133	\$739,254	24.01%
Equipment/Capital Outlay	\$1,259,893	\$16,000	\$202,931	\$96,850	505.31%
Maintenance	\$481,349	\$375,200	\$437,695	\$396,250	5.61%
Operational Support	\$2,647,803	\$2,811,111	\$2,740,903	\$3,296,094	17.25%
Travel/Training	\$146,913	\$215,707	\$211,941	\$187,623	-13.02%
Total Expenditures	\$27,293,409	\$28,704,352	\$28,881,328	\$31,530,403	9.85%



Parks & Recreation



Mission Statement

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

Department Summary

The Parks and Recreation Department offers a variety of programs including youth and adult sports; youth, teen and tiny tot programs; community events; special populations with developmental disabilities; youth and adult classes; park and facility management; and the Adult Recreation Senior Center activities. Functions include planning and implementation of programs and activities; rental, operation and maintenance of athletic facilities, parks, picnic areas, playgrounds, and recreation centers; as well as administration of the contract providing the operation of Sims Park Complex. The Department manages the 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.

Departmental Divisions and Responsibilities

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

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

FY 2026 Major Accomplishments

- Entered Phase I of development at Linwood Springs with construction contract awarded to Eagle Wood, Inc. for infrastructure and RV/camping area installation
- Completed installation of two picnic shelters at Walker E. Reid, III Park
- Completed installation of playground at Linwood Springs Park
- Completed demolition of the former clubhouse building at Linwood Springs Park
- Completed Ferguson Park field reconfiguration project
- Completed initial (state) phase of Sims Park mitigation project
- Completed greenway extensions at Catawba Creek and Highland Branch
- Completed flooring, window, door and initial infrastructure improvements at 107 S. Broad St
- Installed portable mound at Sims Park
- Relocated Adult Recreation Center and administrative services to 107 S. Broad St
- Completed system-wide playground inspections
- Completed the Crowders Mountain Paved Pathways Feasibility Study to advance the implementation of the connection from the City of Gastonia to Crowders Mountain State Park
- Completed UNC School of Government 2025 Benchmarking project
- Continued offering special events (Gaston Max, Art Show, Fourth of July, Christmas in the City)
- Continued partnership with Rotary Club to provide summer concert series
- Fostered positive community relationships through In-Kind Services (IKS) process
- Assisted with summer cooling station operations at 107 S. Broad St
- Partnered with the African American History Museum to offer Literacy in the Parks summer program
- Hosted the Diamond Youth Baseball State Championship at Martha Rivers Park
- Created a youth summer camp pilot program at Erwin Community Center
- Expanded North Carolina Senior Games offerings and coordinated with Gaston County to offer year-round senior game activities
- Offered youth summer sports camps for soccer, ultimate frisbee and volleyball
- Helped Keep Gastonia Beautiful (KGB) fundraising with firewood sales program
- Supported KGB with beautification and educational projects and programs
- Received \$237,500 Rural Downtown Economic Development (RDED) grant for flooring and window improvements at 107 S. Broad St
- Received \$1,935,584 grant through Hurricane Helene Local Government Capital Grant Program to stabilize the ponds and streambanks at Linwood Springs Park
- Received \$241,948 grant through Hurricane Helene Local Government Capital Grant Program for Highland Branch Greenway storm damage repairs

FY 2027 Budget Highlights

- Additional pedestrian safety and intersection/safety improvements at parks
- Continuing Downtown and street beautification projects
- Maintain partnership with Rotary Club to provide summer concert series
- Preserve partnership with Special Olympics of Gaston County
- Martha Rivers Park overflow parking and ingress/egress improvements
- Linwood Springs Park opening for programming and operations
- Lineberger Park Pool replastering
- Playground repairs at Lineberger Park
- Accessibility entry door installation at Bradley Community Center

Goals

- Maintain successful partnerships with community stakeholders
- Continue safety 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
- Improve park maintenance City-wide through streamlined processes
- Increase youth and adult participation in facilities, programs and athletics
- Cultivate diversity of program offerings and availability
- Grow revenue opportunities through marketing and sponsorships

Objectives

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

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Parks & Recreation



Performance Summary

Athletics Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of youth athletic teams	Output	316	297	315
# of adult athletic teams	Output	31	37	40
# of swimmers at City pool facilities	Output	16,427	18,716	19,000
Monthly cost per athletic team participant (youth)	Efficiency	\$8.49	\$9.99	\$10.22
Monthly cost per athletic team participant (adult)	Efficiency	\$12.62	\$12.84	\$12.88
Total cost for operation of City pool facilities	Efficiency	\$124,527	\$164,800	\$185,000
% of cost of pool operation vs. revenues received	Outcome	48.2%	54.6%	37.8%

Organized Programs Division

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of participants in special population activities	Output	17	14	14
# of adults participating in programs	Output	212	159	227
Monthly cost per special population participant	Efficiency	\$1.58	\$1.94	\$2.12
Monthly cost per adult program participant	Efficiency	\$1.20	\$1.67	\$1.23
% of cost of program operation vs. revenue received	Outcome	13.1%	18.1%	16.1%
% of cost of special population programs vs. revenue received	Outcome	4.3%	8.2%	3.9%
% of cost of adult program vs. revenue received	Outcome	15.5%	21.1%	22.2%

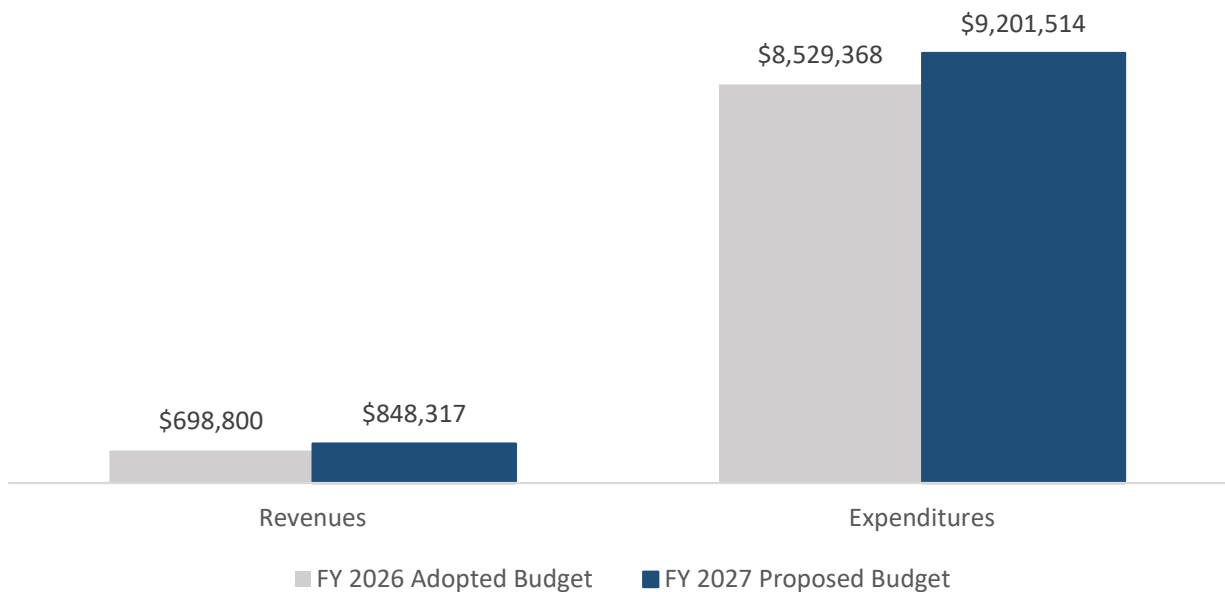
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Parks & Recreation



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$755,480	\$646,300	\$646,300	\$797,317	23.37%
Investment Earnings	\$7,074	\$0	\$0	\$0	0.00%
Non-recurring Grants	\$15,000	\$0	\$2,500	\$0	0.00%
Other Revenues	\$48,445	\$2,500	\$2,500	\$1,000	-60.00%
State Transfers	\$45,706	\$50,000	\$50,000	\$50,000	0.00%
Total Revenues	\$871,705	\$698,800	\$701,300	\$848,317	21.40%
Personnel Costs	\$5,147,447	\$6,097,650	\$6,097,650	\$6,369,108	4.45%
Contracted Services	\$461,440	\$541,025	\$580,435	\$520,670	-3.76%
Equipment Lease & Utilities	\$540,834	\$601,999	\$612,132	\$647,291	7.52%
Equipment/Capital Outlay	\$245,678	\$48,712	\$99,162	\$138,212	183.73%
Maintenance	\$436,151	\$369,480	\$414,438	\$498,700	34.97%
Operational Support	\$625,625	\$680,620	\$637,456	\$815,415	19.80%
Purchases for Resale	\$23,207	\$42,558	\$45,058	\$38,260	-10.10%
Travel/Training	\$158,779	\$153,000	\$149,600	\$179,000	16.99%
Reimbursement of Services	(\$5,126)	(\$5,676)	(\$5,676)	(\$5,142)	-9.41%
Total Expenditures	\$7,634,035	\$8,529,368	\$8,630,255	\$9,201,514	7.88%



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 (ALM) 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 the 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 the 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
- Planetarium
 - Develop and present public programs and events designed for both specialized and general audiences

- Evaluate and maintain technical equipment
- Conduct evaluation of programs with the goal of improving the effectiveness
- Conduct research and produce show content
- Develop programs that are inclusive and serve diverse audiences

FY 2026 Major Accomplishments

- Served over 40,000 participants in field trip programs that delivered educational services and over 100,000 visitors
- Ongoing production of a new permanent dinosaur exhibit
- Opened The Explorers Outpost – a public space for hands-on learning
- Continued improvements to Outdoor exhibits and Nature Trail including upgrades to The Farm animals
- Began an assessment of the current planetarium system for a potential upgrade

FY 2027 Budget Highlights

- \$1 per planetarium ticket Increase included in Fee Schedule
- Adjustment of projected revenues to meet FY 2026 visitation pattern

Goals

- Complete the construction and installation phase for the new major dinosaur hall – opening scheduled for September 2026
- Complete a study of planetarium products for a potential systems upgrade
- Create a plan for the initiation of a 3-year strategic planning process
- Serve a diverse visitor base with educational products: general public, students, special events
- Expand marketing efforts to reach new and diverse audience segments in the region

Objectives

- Increase the annual number of visitors to the Museum
- Increase the Museum's impact as an attraction for tourism
- Work progressively towards serving regional field trip market
- Develop new community and regional partnerships, sponsorships and grant opportunities
- Expand marketing and promotion of the museum in the southeast region
- Develop a second entrance to the museum for overflow use
- Evaluate and improve weekend staffing strategies
- Complete an evaluation of employee presentation standards and implement results
- Install a new special themed temporary exhibit

Performance Summary

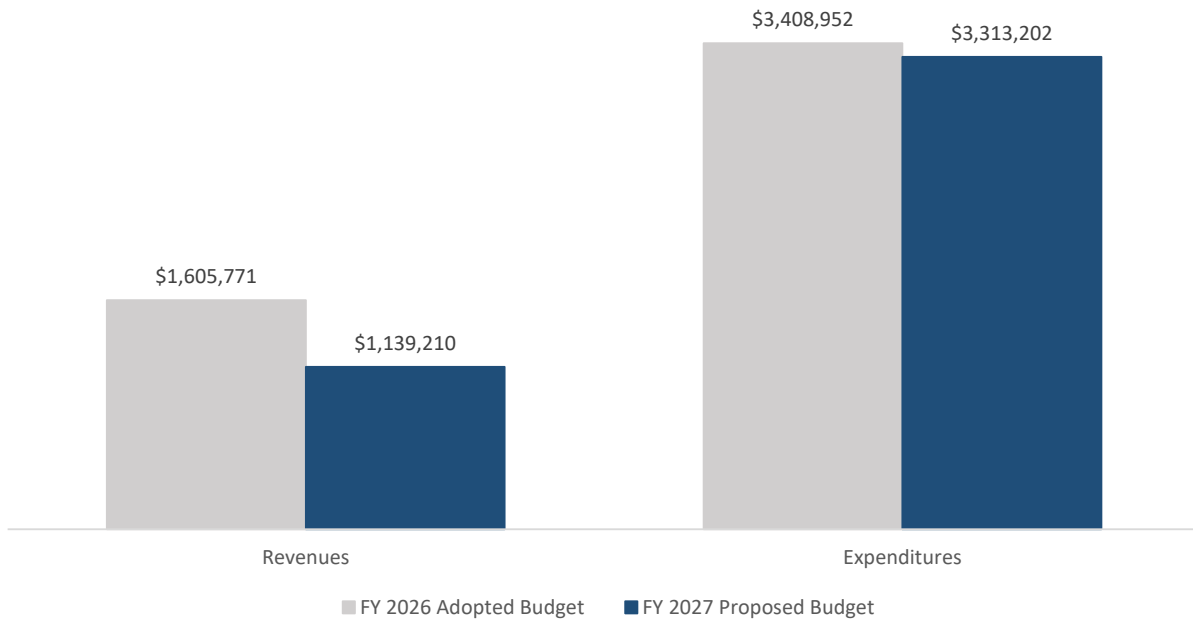
Performance Indicator	Measure Type	FY2027 Goal
# of visitors*	Output	125,00
# of educational events produced for the general public*	Output	12
# of curriculum-based programs for school field trips*	Output	150

***New measures**

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Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$865,283	\$1,605,771	\$1,605,771	\$1,139,210	-29.06%
Total Revenues	\$865,283	\$1,605,771	\$1,605,771	\$1,139,210	-29.06%
Personnel Costs	\$1,760,735	\$2,016,097	\$2,016,097	\$2,101,782	4.25%
Contracted Services	\$44,648	\$65,425	\$53,170	\$70,075	7.11%
Equipment Lease & Utilities	\$117,837	\$132,852	\$132,852	\$143,999	0.00%
Maintenance	\$77,272	\$108,150	\$107,523	\$123,950	14.61%
Operational Support	\$697,446	\$1,078,428	\$1,091,310	\$866,396	-19.66%
Travel/Training	\$3,595	\$8,000	\$8,000	\$7,000	-12.50%
Total Expenditures	\$2,701,533	\$3,408,952	\$3,408,952	\$3,313,202	-2.81%



Public Services



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 Services 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 Maintenance
 - Maintains all City facilities
- 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 361 miles of City streets and approximately 100 miles of North Carolina Department of Transportation (NCDOT) roads

FY 2026 Major Accomplishments

- Replaced shed that covers Brine making assets
- In-House CDL training regiment was established for new hires
- Continued to implement the replacement of the City's traffic signal and closed circuit television (CCTV) systems
- Replace radios in Field Operations vehicles; improving communication amongst internal staff
- Conducted large scale repairs on E. Davidson box culvert and channel
- Increased asphalt operational efficiencies and capacities through the replacement of the Unipatcher (799) asset and surplusd the other unit; giving operations the capability of storing up to 15 tons of asphalt
- Improved 4 intersections (35 signal heads) from existing yellow to matte black signal heads
- Continue ADA compliance assessments for City facilities Completed installation wayfinding signs
- Upgraded snow and ice equipment to better serve the citizens during inclement weather
- Filled vacant Division Manager, Field Supervisor, two Building Technicians, and Custodian positions in Building Maintenance
- Replaced the Grandstand roof at Sim's Field Park
- Repaired water service laterals at the Sim's Park, Airport, Golf Course, Schiele Museum, and Sanitation Building
- Complete a renovation of the Radio Shop including painting, new wall mounted tables, carpet and significant roof repair

- Renovated Fire Station 3 ready room after sprinkler head malfunction (Ongoing)
- Replaced HVAC units at Fire Station 1, one at Technology Services, Schiel Museum, and Crowder's Creek WWTP.
- Replaced Furnace at Fire Station 3 and Memorial Hall
- Replaced two mini split HVAC units at substations and one at the Garland Center
- Completed fire extinguisher inspections, fire monitoring services, and repairs for City Hall, Garland, Garage, Electrical, Farmers Market, and MOC
- Completed replacement of 150 Variable Air Volume Actuators at Police Department
- Completed emergency repair of boiler and renovation of non-compliance venting system at Police Department (Ongoing)
- Executed service contract for HVAC service and maintenance at Police Department (Pending)
- Executed maintenance contract for Building Automation System at Police Department (Pending)
- Replace cubicles in Street Crimes Unit area at PD (Ongoing)
- Replace flooring in Office Professional Standards, Street Crimes Unit, and Training offices at PD (Ongoing)
- Painted in Office Professional Standards, Street Crimes Unit, and Training office at PD (Ongoing)
- Installed electrical panel for new drone vehicle at the PD (Ongoing)
- Completed cleaning and renovation of City Hall basement after a sewer backup that occurred over a weekend (Ongoing)
- Executed service contract and regained access to MOC and Electrical Building Access System, including remote access.
- Started construction of Phase II of 151 Snyder Place (Ongoing)
- Replaced all lighting fixtures at 107 N. Broad (Pending)
- Removed electrical pole feeding railroad crossing arm and installed underground conduit for digital sign at 107 Broad
- Repaired major water damage to bathroom and other areas at Fire Stations 1,3, 4 and 8 caused by design flaws (Ongoing)
- Replaced concrete driveways at Fire Stations 4 and 5.
- Renewed remote monitoring of fire alarm panels at Fire Stations 1, 3, 4 and 8. (Pending)
- Updated the ADA doors at Bradley Bus Station
- Completed office renovations at the Garage
- Worked on RFP for an updated extermination services contract (Ongoing)
- Began Facility Assessment Study of major City structures to determine 10-year capital improvement needs, staff and vehicle equipment needs, and access future growth needs (Ongoing)

FY 2027 Budget Highlights

- New Project manager position requested to assist with bidding and contract management
- Replace a 100 ton chiller and upgrade building automation at Garland.
- Replace fan coil units at Police Department

- Replace Radio Shop Roof
- Complete water damage repairs from showers at Fire Stations 1, 3, 4, 8
- Replace a Cargo Van
- Wayfinding Sign Project completion, including identified corrective items
- Additional Skid steer asset will make Field Operations more flexible and allow staff to execute more tasks more timely

Goals

- Improve operational efficiency and promote accuracy, consistency and excellence in customer service communications, as well as administrative tasks for the Department and Divisions
- 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 develop the Duke Street Resource Facility
- Improve the quality of all City maintained roadways
- Create standard material and equipment list to conform contracted work across all city buildings. This will be a multiyear effort

Objectives

- Develop an improved street sweeping program to include zone maps and time elements
- Develop cross-training programs for the Department
- Develop a 10-year Capital Improvement Plan for replacement or repair of major systems in buildings included in the Facility Assessment Study
- Continue to seek efficiencies for contracted services by bundling buildings
- Establish service request and work order process in CityWorks/Unity for internal service requests
- Complete Garland Business Center upgrade to high efficiency LED lighting
- Develop an improved street sweeping program to include zone maps and time elements
- Develop cross-training programs for the Department
- Develop improved onboarding processes for the Department

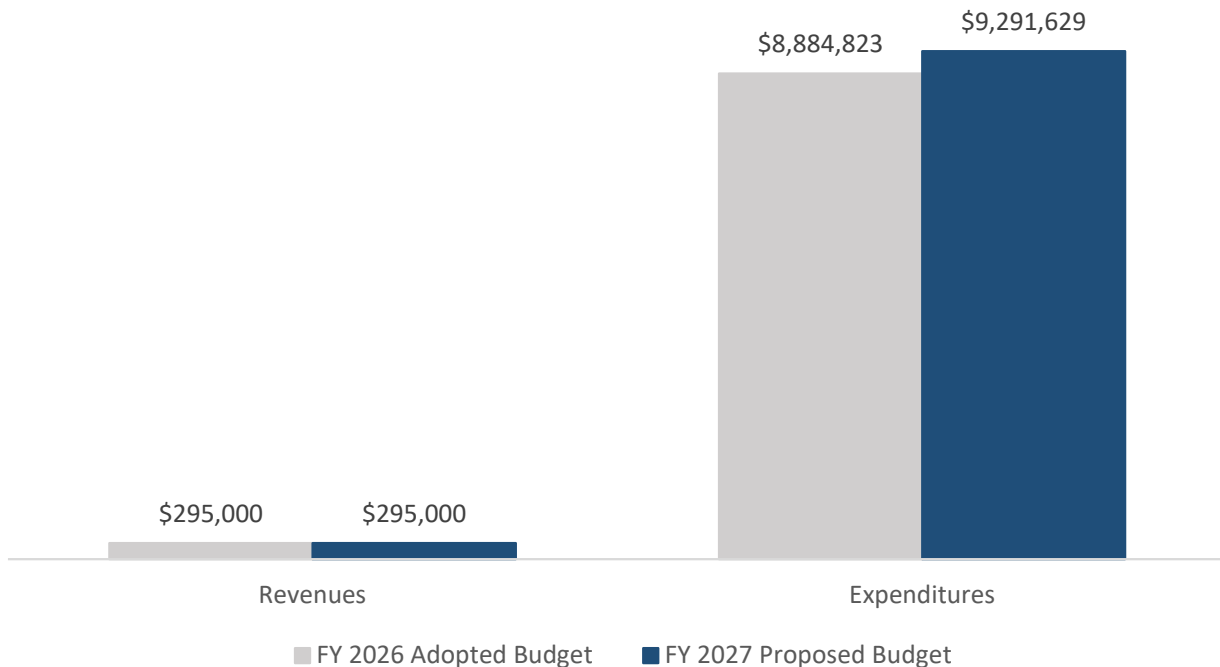
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Public Services



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$19,042	\$15,000	\$15,000	\$15,000	0.00%
Other Revenues	\$13,026	\$5,000	\$70,356	\$5,000	0.00%
State Transfers	\$281,181	\$275,000	\$275,000	\$275,000	0.00%
Total Revenues	\$313,249	\$295,000	\$360,356	\$295,000	0.00%
Personnel Costs	\$2,403,815	\$2,689,856	\$2,689,856	\$2,866,204	6.56%
Contracted Services	\$60,418	\$206,752	\$381,955	\$166,900	-19.28%
Debt Service	\$5,209,573	\$5,071,874	\$5,071,874	\$5,071,880	0.00%
Equipment Lease & Utilities	\$161,676	\$166,343	\$166,343	\$159,758	-3.96%
Equipment/Capital Outlay	\$62,256	\$0	\$11,353	\$58,335	0.00%
Maintenance	\$648,995	\$675,285	\$1,050,965	\$1,305,150	93.27%
Operational Support	\$208,747	\$237,142	\$242,082	\$338,344	42.68%
Travel/Training	\$7,992	\$15,000	\$16,150	\$13,684	-8.77%
Reimbursement of Services	(\$156,268)	(\$177,429)	(\$177,429)	(\$688,626)	288.11%
Total Expenditures	\$8,607,204	\$8,884,823	\$9,453,149	\$9,291,629	4.58%



Transportation



Mission Statement

Our mission at the City of Gastonia Transportation Department is to provide safe, sustainable, and efficient public transportation, airport services, fleet management, and transportation planning. We are dedicated to enhancing connectivity and improving the quality of life for our residents and visitors, while efficiently maintaining the City of Gastonia's fleet. Committed to excellence, community engagement, and environmental stewardship, we strive to create a seamless and accessible transportation network that serves the diverse needs of our community.

Department Summary

The City of Gastonia's Transportation Department is comprised of two (2) Divisions: Fleet Services and Transportation Planning.

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).

Departmental Divisions and Responsibilities

- Fleet Services
 - Complete preventative maintenance services for the City's rolling stock fleet
 - Complete minor and major repairs to vehicles and equipment
 - Manage and maintain the fueling stations for the City
 - Purchase new and replacement rolling stock
 - Prepare surplus equipment for auction
 - Coordinate the process for vehicles and equipment involved in an accident
 - Manage the Gastonia Municipal Airport
 - Begin and/or complete various Airport Capital and Planning projects, including:
 - Runway Extension/Tunnel Feasibility Study
 - Runway Lighting Rehabilitation Project
 - Wildlife Perimeter Fence Project
 - New Terminal Building Design and Construction
 - Obstruction Removal Project
 - Apron Pavement Rehabilitation Project
 - Manage the City's transit system, including ADA/Paratransit service and GoGastonia
- Transportation Planning
 - Develop long-range transportation plans and transportation improvement programs through a performance-driven, outcome-based approach

Transportation



- Administer and host Technical Coordination Committee and MPO Board meetings
- Provide assistance to member jurisdictions on future transportation planning and provide plan review impacts for development
- Coordinate closely with NCDOT on project submittals for inclusion in the STIP
- Work with local and regional partners to improve public transportation services in and around Gastonia and Gaston County, including the Catawba Crossings Project
- Continue to coordinate with NCDOT and other county partners on the I-85 widening project, specifically in implementing an aesthetic theme for highway bridges over the interstate
- Explore transit organizational options that provide improved services through bus rapid transit, commuter rail, high speed rail, and multi-model transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers.
- Work to create a safer, more accessible environment for all users of our highways, streets and roadways, including pedestrians, bicyclists, public transportation users, motorists, personal conveyance and micromobility users, and commercial vehicle operators.
- Continue to pursue grant opportunities to implement additional Electric Vehicles into the fleet.

FY 2026 Major Accomplishments

- Continued to manage a successful microtransit system with over 315,000 rides completed since launch
- Purchase of three (3) electric vans for Gastonia Transit ADA/Paratransit
- Launch of new ADA Software for Gastonia Transit ADA/Paratransit
- Completion of the 2055 Metropolitan Transportation Plan (MTP)
- Completion of the Comprehensive Transportation Plan (CTP) for Gaston, Cleveland and Lincoln counties
- Completion of the Terminal Building Concept Study
- Kicked off a feasibility study for the Airport Runway Extension Project
- Awarded a \$2,000,000 USDOT Reconnecting Communities Pilot (RCP) Grant for funding to complete a feasibility study to cap the railroad ditch that runs through Downtown Gastonia
- Selected for a CONNECT Beyond Passenger Rail Transit Oriented Development (TOD) Pilot Study in partnership with Centralina Regional Council
- Federal/State Grants Applied for:
 - USDOT Better Utilizing Investments to Leverage Development (BUILD) Grant to fund construction of bike lanes, sidewalks, pedestrian crossings, improved intersection treatments, traffic calming, a new traffic signal, a pedestrian hybrid beacon connecting the school and museum to the library, an improved greenway underpass, access management improvements, landscaping and lighting along the Garrison Boulevard Corridor from Fern Forest Drive at Lineberger Park to NC 279 (South New Hope Road)

Transportation



- Federal Aviation Administration Airport Terminal Program (ATP) Grant to fund construction of a new terminal building at Gastonia Municipal Airport
- Safe Streets and Roads for All (SS4A) Implementation Grant to improve select intersections and safety around schools and parks
- NCDOT Integrated Mobility Division Multimodal Planning Grant to complete an update to the City of Gastonia's Comprehensive Pedestrian Plan

FY 2027 Budget Highlights

- Year 3 Microtransit Service with seven (7) van replacements
- Maintenance of hangars at Gastonia Municipal Airport
- Purchase of updated diagnostic tool for light duty equipment
- The GCLMPO will continue to participate financially in the Metrolina Regional Travel Demand Model
- The GCLMPO will continue to partner with the Charlotte Regional Transportation Planning Organization (CRTPO) on an annual joint meeting

Goals & Objectives

- 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, Mecklenburg County, and the City of Charlotte on regional transportation projects to address the congestion problems experienced on the area transportation network
 - Work with partners to further develop the Catawba Crossings, a proposed 6.8-mile new location boulevard between NC 279 (S. New Hope Road) in southeastern Gaston County to NC 160 (Steele Creek Road) in western Mecklenburg County, just south of the Charlotte Douglas International Airport (CLT). The proposed Catawba Crossings includes new bridges over the South Fork Catawba River and Catawba River and a new, or expanded, interchange with I-485 south of the existing West Boulevard interchange
 - Continue to coordinate with NCDOT and other county partners on the I-85 widening project, specifically in implementing an aesthetic theme for highway bridges over the interstate
- Explore transit organizational options that provide improved services through bus rapid transit, regional express routes, commuter rail, high speed rail, and multi-modal transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers
- Continue to improve GoGastonia microtransit service by enhancing reliability, rider experience, and operational efficiency through ongoing performance monitoring, service adjustments, and rider engagement

Transportation



- Work to create a safer, more accessible environment for all users of our highways, streets, and roadways, including pedestrians, bicyclists, public transportation users, motorists, personal conveyance and micromobility users, and commercial vehicle operators
- Administer the Local Input Point Assignment Process for NCDOT’s Prioritization 8.0
- Continue to pursue grant opportunities to implement additional Electric Vehicles into the fleet
- Begin and/or complete various Airport Capital and Planning projects, including:
 - Runway Extension/Tunnel Feasibility Study
 - Runway Lighting Rehabilitation Project
 - Wildlife Perimeter Fence Project
 - Terminal Building Construction
 - On-Airport Obstruction Removal
 - Apron Pavement Rehabilitation Project
 - Airport Generator Project

Performance Summary

Fleet Services

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
Work Orders Completed	Output	3,680	4,300	4,250
Preventative Maintenance Services Completed	Output	1,680	1,750	1,800
Fuel Gallons Dispensed	Output	592,587	600,000	610,000
# of Parts Issued	Output	15,337	15,750	15,500
City Vehicle Miles Driven	Output	5,252,042	5,148,000	5,000,000

Gastonia Municipal Airport

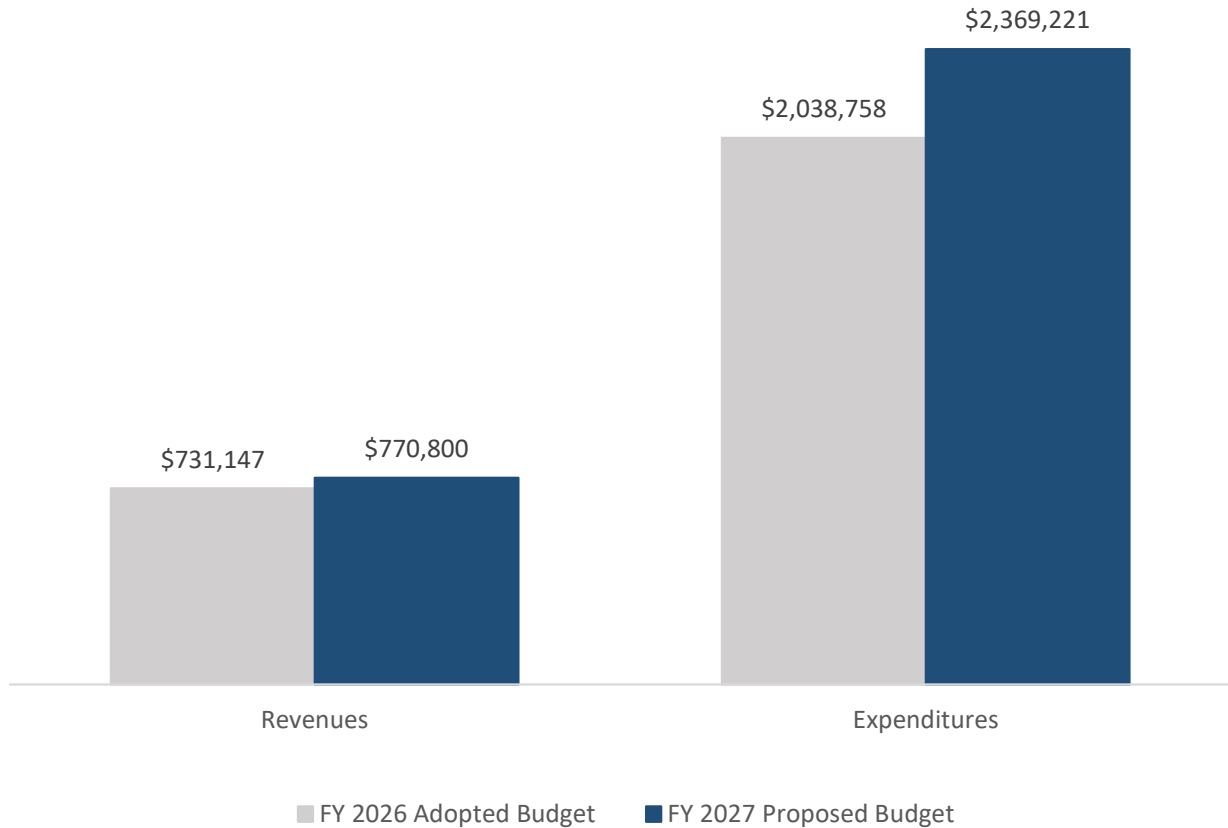
Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
AvGas Fuel Full Service Gallons Sold	Output	95,297	90,500	90,000
AvGas Fuel Self Service Gallons Sold	Output	21,083	20,000	20,000
JetA Fuel Gallons Sold	Output	16,919	17,000	16,500
Total Operations (Landings, Takeoffs, Go Arouns, Overflights)	Output	47,177	44,000	45,000

Transportation



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$170,452	\$185,500	\$185,500	\$185,200	-0.16%
Operating Grants	\$379,869	\$450,092	\$450,092	\$483,673	7.46%
Other Revenues	\$49,008	\$21,555	\$29,555	\$22,452	4.16%
Non-recurring Grants	\$38,313	\$74,000	\$74,000	\$79,475	7.40%
Total Revenues	\$637,642	\$731,147	\$739,147	\$770,800	5.42%
Personnel Costs	\$1,936,573	\$2,189,201	\$2,194,701	\$2,282,282	4.25%
Contracted Services	\$121,782	\$125,030	\$115,133	\$153,545	22.81%
Equipment Lease & Utilities	\$60,780	\$59,905	\$61,905	\$109,195	82.28%
Equipment/Capital Outlay	\$0	\$32,000	\$26,197	\$11,000	-65.63%
Maintenance	\$111,692	\$127,000	\$142,677	\$121,250	-4.53%
Operational Support	-\$73,825	\$184,315	\$196,962	\$256,351	39.08%
Travel/Training	\$17,194	\$27,432	\$23,432	\$23,608	-13.94%
Reimbursement of Services	(\$626,513)	(\$706,125)	(\$706,125)	(\$588,010)	-16.73%
Total Expenditures	\$1,547,683	\$2,038,758	\$2,054,882	\$2,369,221	16.21%



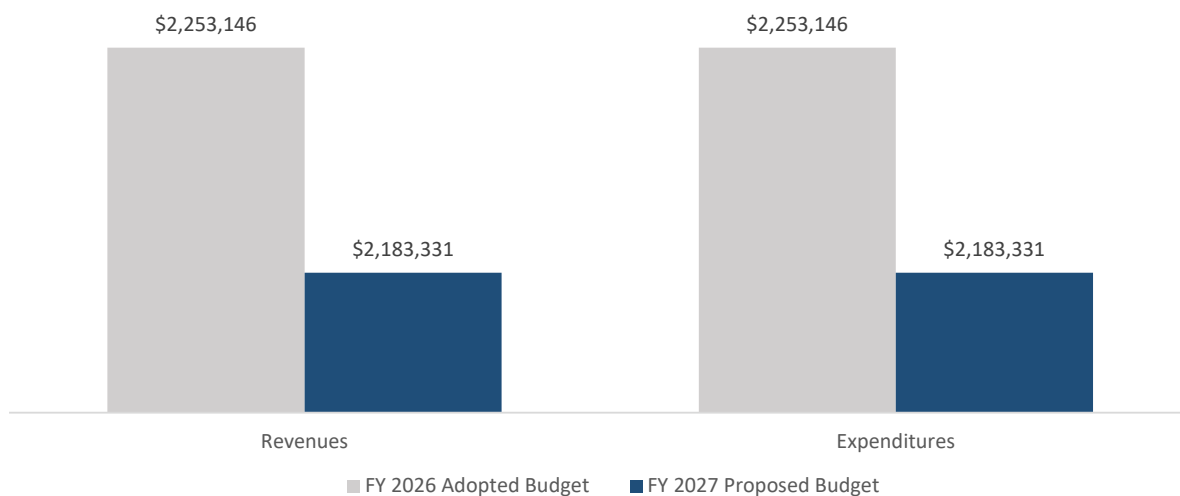
FUSE Facility Operations Fund



The FUSE Facility Operations Fund is used to account for the financial costs related to the Franklin Urban Sports & Entertainment (FUSE) District, which includes the City’s 5,000-seat multi-use sports and entertainment facility. The complex opened in spring 2021 and is home to the Gastonia Ghost Peppers, a member of the Atlantic League of Professional Baseball. 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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$72,188	\$85,808	\$85,808	\$85,808	0.00%
Other Revenues	\$155,041	\$100,000	\$100,000	\$100,000	0.00%
Investment Earnings	\$149,060	\$150,000	\$150,000	\$150,000	0.00%
Appropriated Fund Balance	\$0	\$0	\$2,720,160	\$251,278	0.00%
Transfers In	\$2,054,069	\$1,917,338	\$1,917,338	\$1,596,245	-16.75%
Total Revenues	\$2,430,358	\$2,253,146	\$4,973,306	\$2,183,331	-3.10%
Contracted Services	\$128,037	\$12,000	\$104,843	\$0	100.00%
Debt Service	\$1,942,795	\$1,909,863	\$4,161,110	\$1,908,863	-0.05%
Equipment Lease & Utilities	\$53,480	\$187,475	\$187,475	\$188,660	0.63%
Equipment/Capital Outlay	\$0	\$85,808	\$379,040	\$85,808	0.00%
Maintenance	\$4,490	\$58,000	\$140,838	\$0	-100.00%
Total Expenditures	\$2,128,802	\$2,253,146	\$4,973,306	\$2,183,331	-3.10%



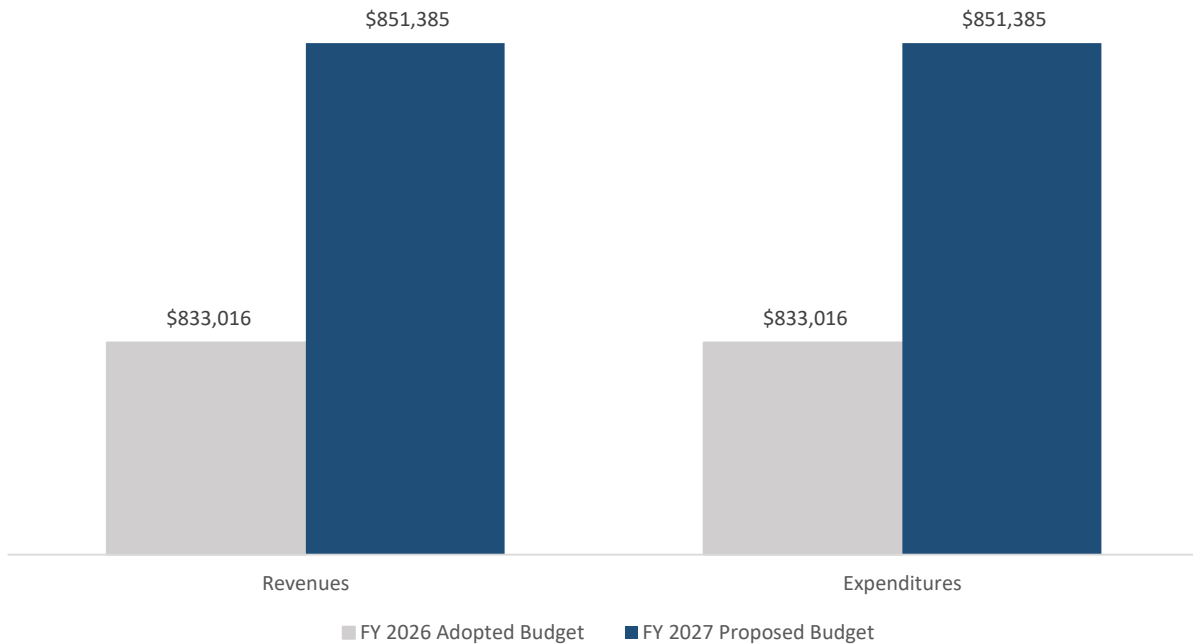
Gastonia Conference Center Operations Fund



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 region's foremost destination for events of all kinds.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$20,478	\$0	\$0	\$0	0.00%
Other Revenues	\$86,643	\$793,016	\$793,016	\$811,385	2.32%
Transfers In	\$40,000	\$40,000	\$40,000	\$40,000	0.00%
Total Revenues	\$147,121	\$833,016	\$833,016	\$851,385	2.21%
Contracted Services	\$415	\$415	\$12,068	\$415	0.00%
Debt Service	\$634,088	\$634,440	\$634,440	\$634,634	0.03%
Maintenance	\$3,454	\$20,000	\$8,347	\$30,000	50.00%
Operational Support	\$157,144	\$178,161	\$178,161	\$186,336	4.59%
Total Expenditures	\$795,101	\$833,016	\$833,016	\$851,385	2.21%



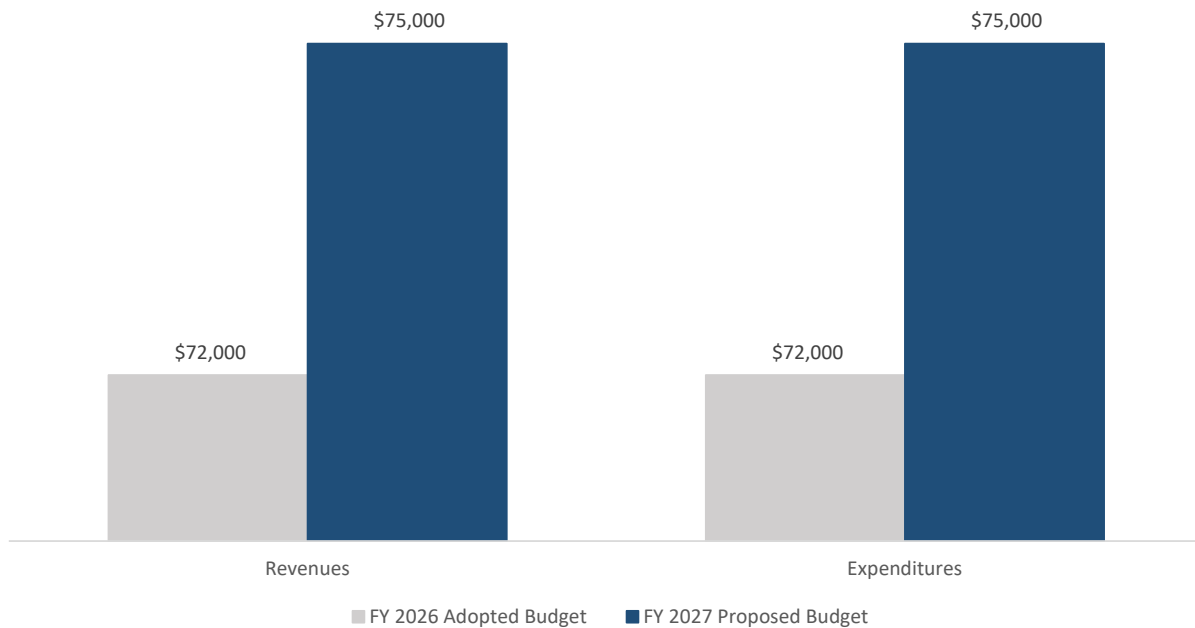
Solid Waste Disposal Tax Fund



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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$17,327	\$12,000	\$12,000	\$15,000	25.00%
Other Revenues	\$64,891	\$60,000	\$60,000	\$60,000	0.00%
Total Revenues	\$82,218	\$72,000	\$72,000	\$75,000	4.17%
Transfers Out	\$58,500	\$72,000	\$72,000	\$75,000	4.17%
Total Expenditures	\$58,500	\$72,000	\$72,000	\$75,000	4.17%



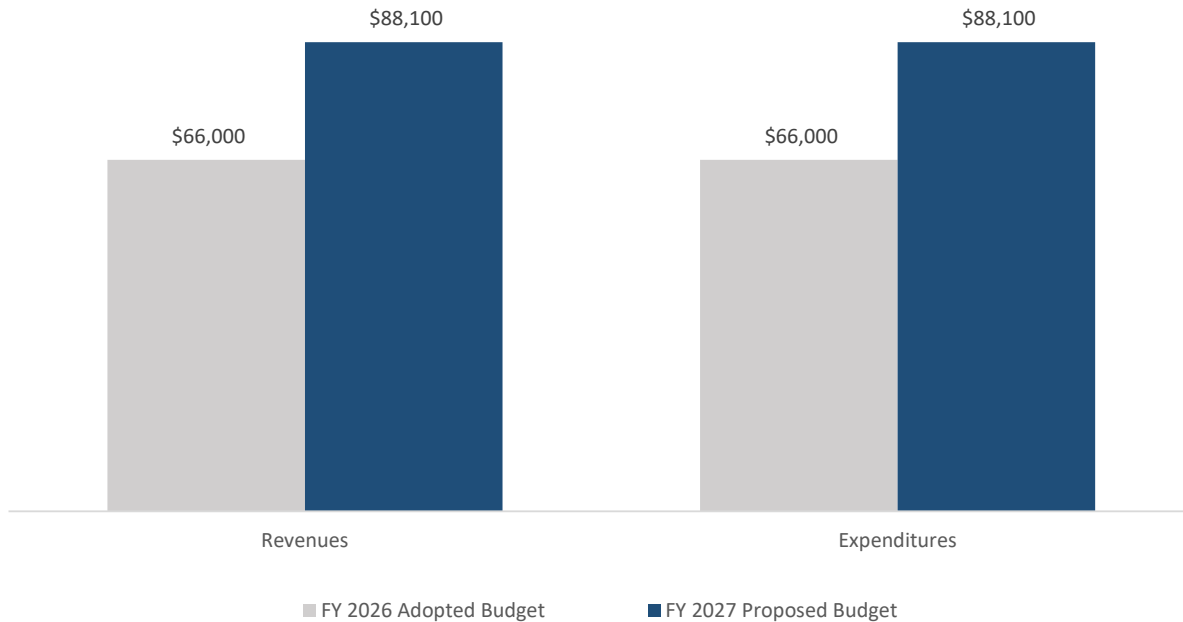
Technology Support Fund



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

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$48,216	\$0	0.00%
Fees	\$68,980	\$60,000	\$60,000	\$82,100	36.83%
Investment Earnings	\$6,173	\$6,000	\$6,000	\$6,000	0.00%
Total Revenues	\$75,153	\$66,000	\$114,216	\$88,100	33.48%
Contracted Services	\$47,593	\$66,000	\$114,216	\$88,100	33.48%
Total Expenditures	\$47,593	\$66,000	\$114,216	\$88,100	33.48%



Powell Bill Fund



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 to maintain, repair, 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 366.7 miles of local streets
 - Street sweeping
 - Concrete operations and maintenance
 - Right-of-Way operations and maintenance
 - Storm drainage system maintenance

FY 2026 Major Accomplishments

- Continued to resurface based on the resurfacing maps approved through the execution of the GO Bonds
- Advanced pedestrian corridor improvements to strengthen connectivity among strategic destinations throughout the city.

FY 2027 Budget Highlights

- Continued annual resurfacing program through the use of GO Bond funds

Powell Bill Fund



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
- Continue to improve the time tracking sheet to more precisely track time spent on Powell Bill eligible streets

Performance Summary

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# miles of streets City is responsible for maintaining*	Output	465	466.7	470
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	15.5	14.68	14.00
Average annual cost per ton put into place by contractors for repaving	Efficiency	\$175.23	\$115	\$111
Average annual cost per mile repaved during the year for repaving	Efficiency	\$325,000	\$325,000	\$315,000
Rating on most recent pavement condition assessment, e.g. ITRE	Outcome	70.0	69.0	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

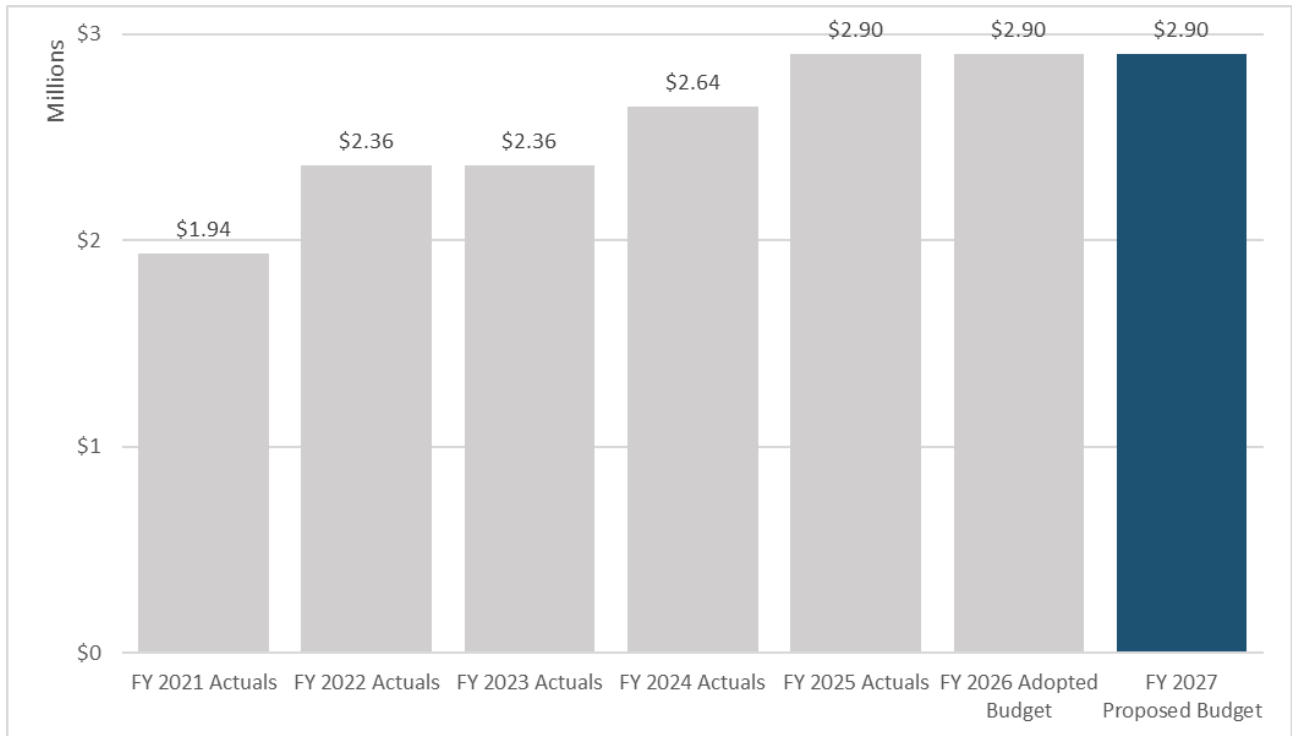
Powell Bill Fund



MAJOR SOURCES OF REVENUES

Powell Bill funding = \$2,900,000

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



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Powell Bill Fund

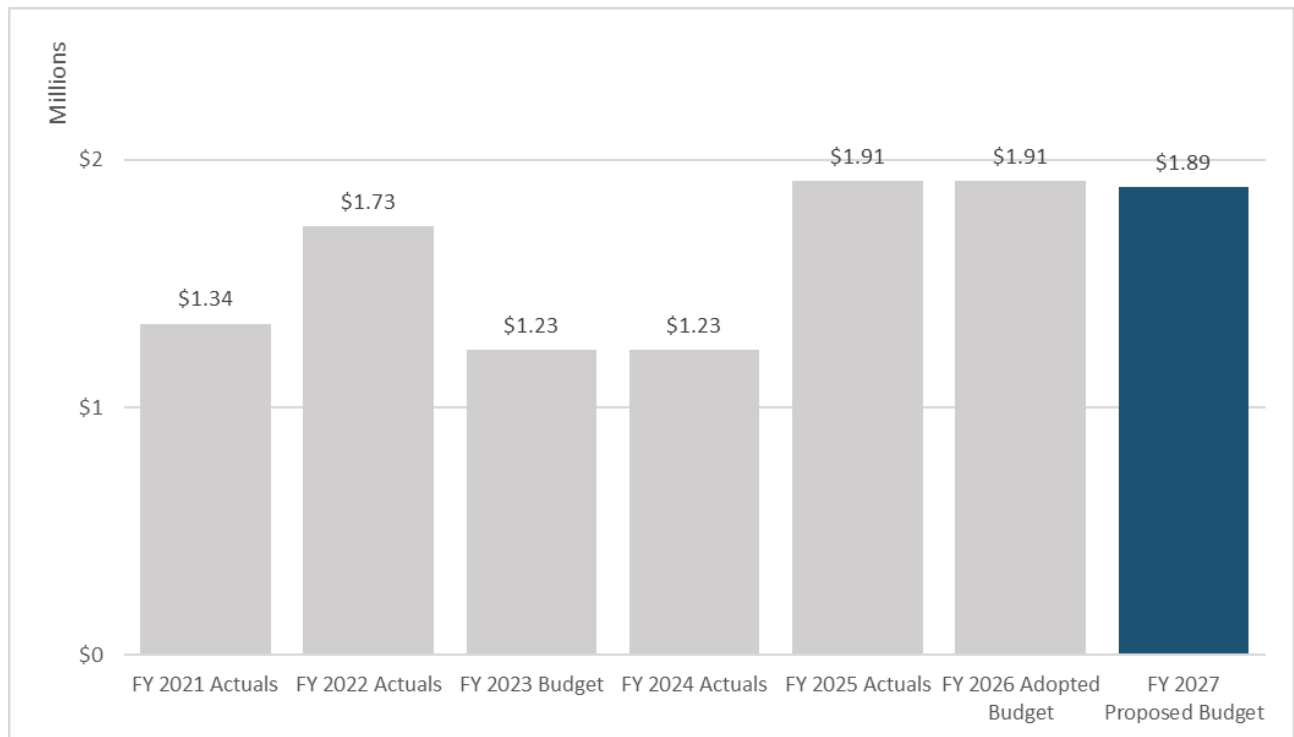


Transfer from General Fund = \$1,888,832

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 General Fund transfer is not limited to this required amount and is transferring additional funding, bringing the total transfer to \$1.88 million.

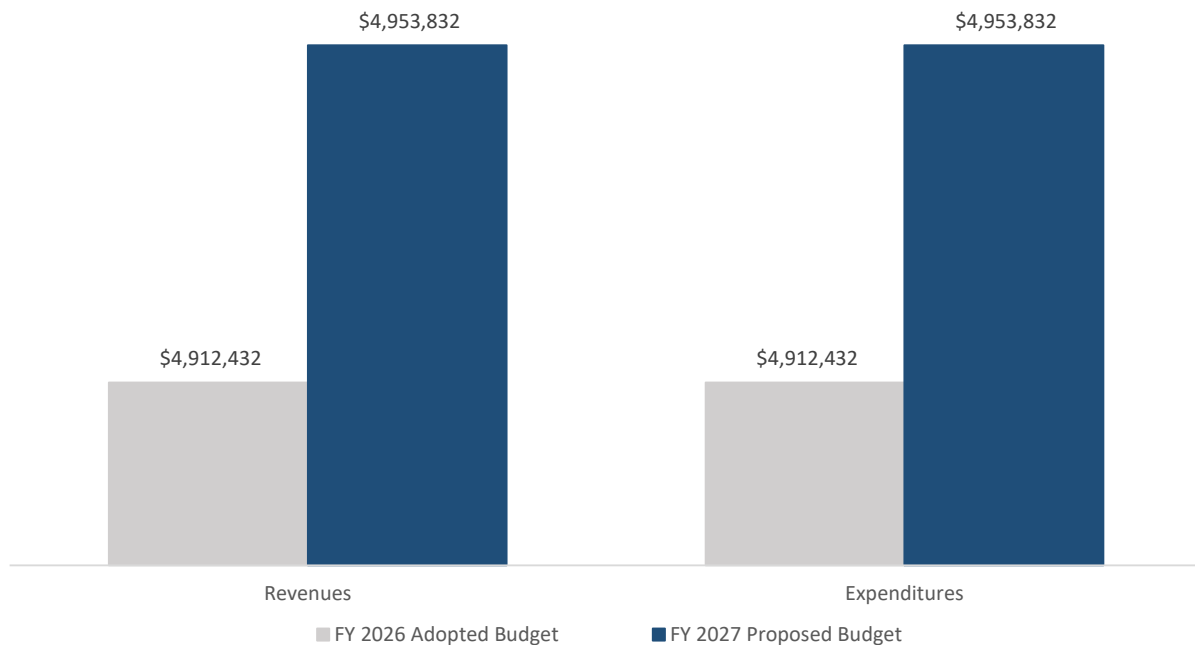


Powell Bill Fund

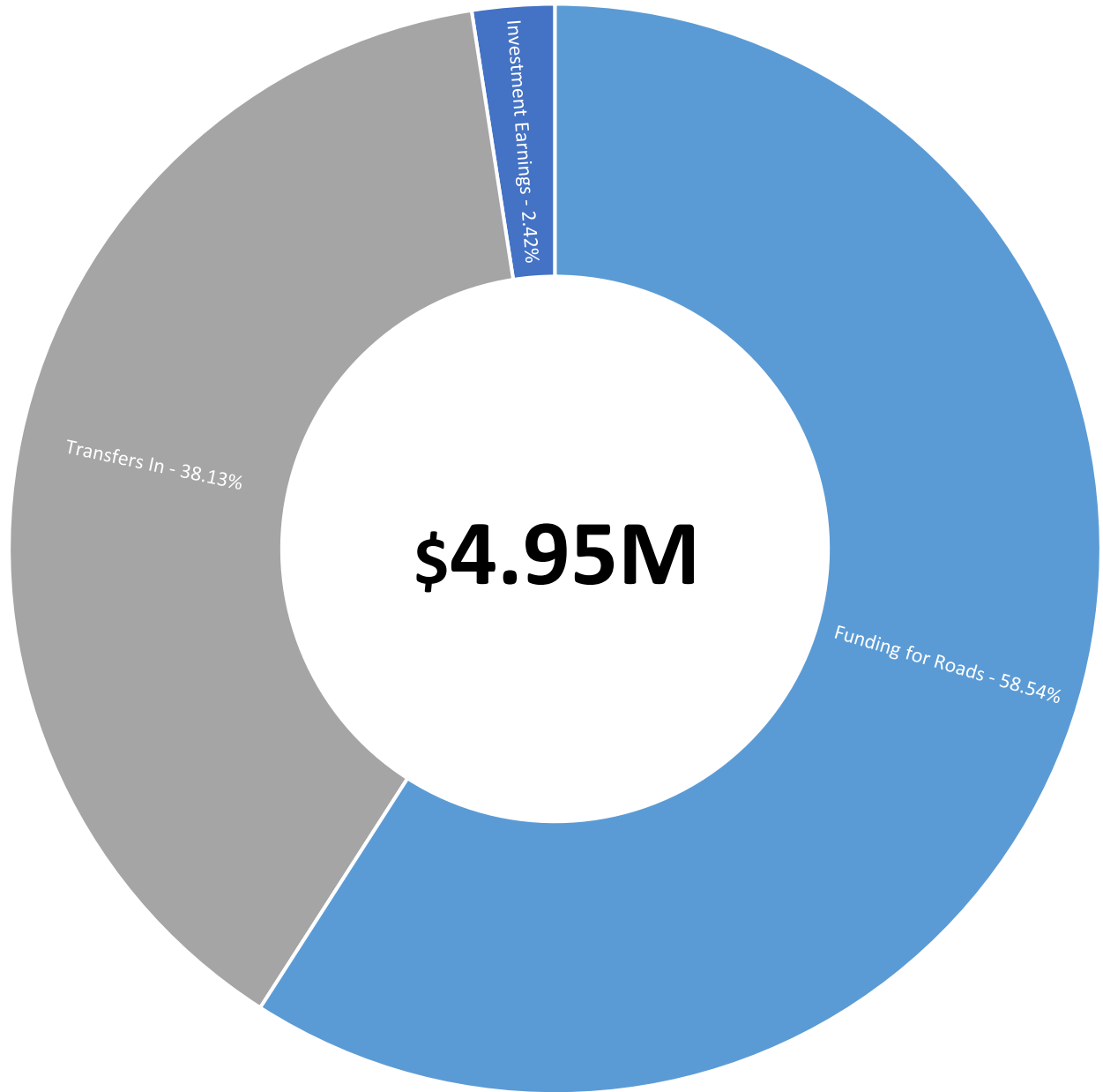


Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Funding for Roads	\$2,900,000	\$2,900,000	\$2,900,000	\$2,900,000	0.00%
Investment Earnings	\$120,000	\$96,000	\$96,000	\$120,000	25.00%
Other Revenues	\$3,876	\$1,500	\$1,500	\$0	-100.00%
State Transfers	\$136,499	\$0	\$0	\$45,000	100.00%
Appropriated Fund Balance	\$0	\$0	\$3,558,965	\$0	0.00%
Transfers In	\$1,888,832	\$1,914,932	\$1,946,787	\$1,888,832	-1.36%
Operating Grants	\$166,607	\$0	\$0	\$0	0.00%
Total Revenues	\$5,215,814	\$4,912,432	\$8,503,252	\$4,953,832	0.84%
Personnel Costs	\$1,863,668	\$2,326,065	\$2,326,065	\$2,506,009	7.74%
Contracted Services	\$13,614	\$3,500	\$10,231	\$3,500	0.00%
Equipment Lease & Utilities	\$131,925	\$115,302	\$115,302	\$100,273	-13.03%
Equipment/Capital Outlay	\$128,025	\$14,500	\$14,947	\$0	-100.00%
Maintenance	\$1,240,976	\$2,171,678	\$5,723,465	\$2,074,405	-4.48%
Operational Support	\$245,048	\$260,387	\$292,242	\$262,145	0.68%
Travel/Training	\$18,135	\$21,000	\$21,000	\$7,500	-64.29%
Total Expenditures	\$3,641,391	\$4,912,432	\$8,503,252	\$4,953,832	0.84%



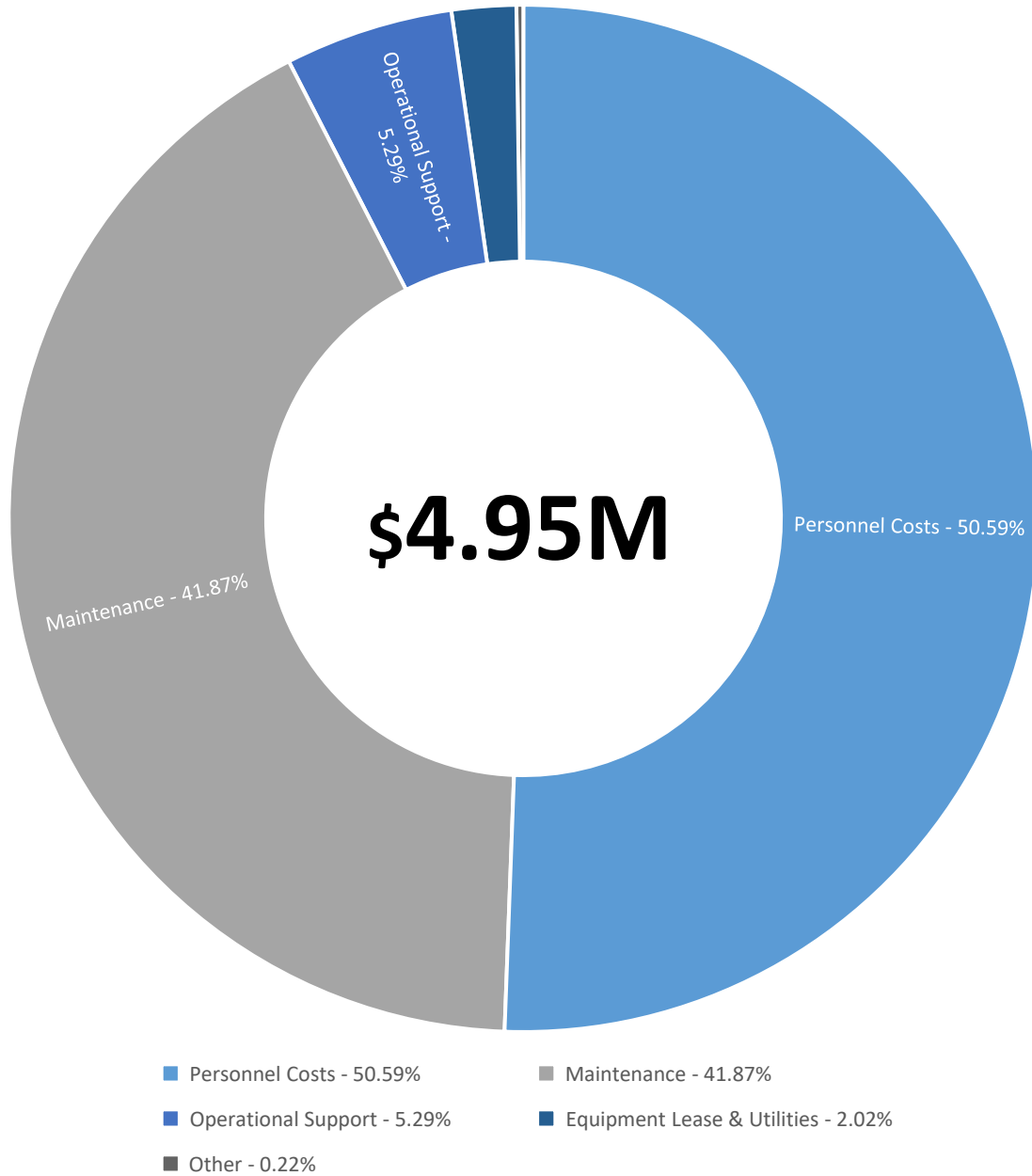
REVENUES



■ Funding for Roads - 58.54% ■ Transfers In - 38.13% ■ Investment Earnings - 2.42% ■ Other - 0.00%

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

EXPENDITURES



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

Special Revenue Funds



Special Revenue Funds are governmental funds that 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.

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.

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.

Community Development Block Grant (CDBG) (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.

Affordable Housing Fund (623)

This fund was designated by Council in November 2022 to provide funding from a repaid Housing and Urban Development (HUD) CBDG loan to provide for affordable housing studies and projects. The Council modified the purpose of this fund in April 2024 to include community development projects as an additional eligible category for the use of these funds.

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.

Special Revenue Funds



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 special revenue funds adopting a FY 2027 budget only.

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American Rescue Plan Act (ARPA)



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 was 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) to provide premium pay to eligible employees for essential work up to \$13 per hour, (3) to address revenue reductions; (4) infrastructure investments in water, sewer or broadband, (5) specific Federal transportation programs (6) respond to natural disasters, and (7) those activities allowed under Title 1 of the Housing and Community Development Act.

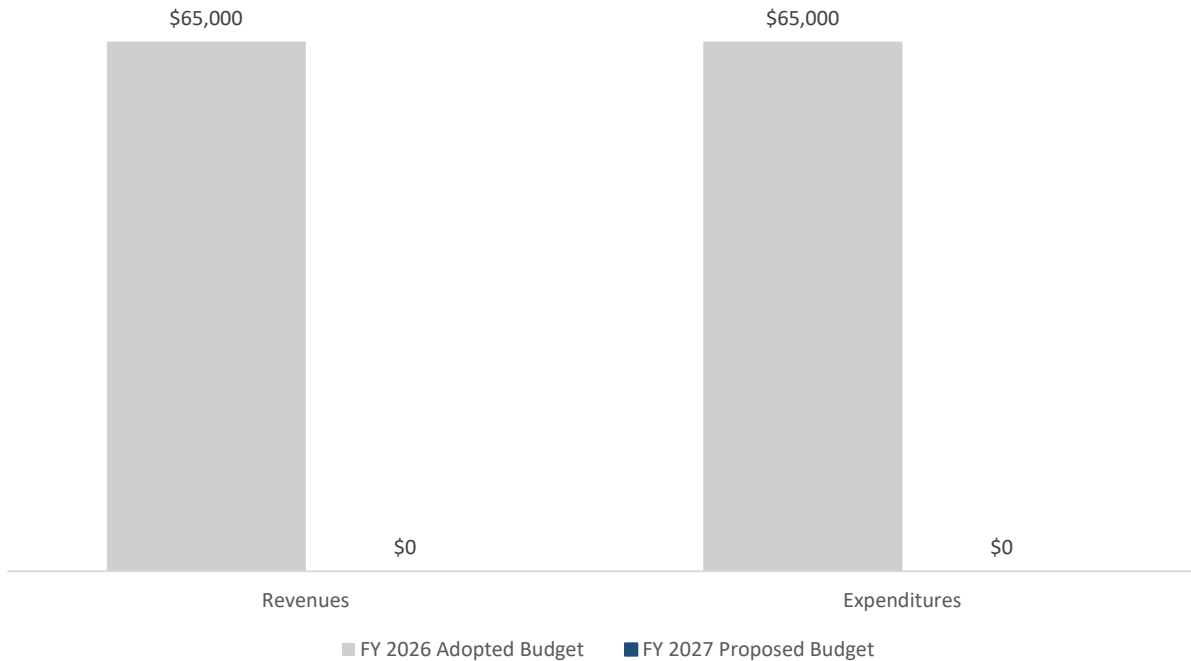
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American Rescue Plan Act (ARPA)



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$100,430	\$0	0.00%
Investment Earnings	\$158,266	\$65,000	\$65,000	\$0	-100.00%
Non-recurring Grants	\$2,596,704	\$0	\$1,179,228	\$0	0.00%
Total Revenues	\$2,754,970	\$65,000	\$1,344,658	\$0	-100.00%
Contracted Services	\$91,890	\$0	\$782,694	\$0	0.00%
Equipment/Capital Outlay	\$524,040	\$0	\$1	\$0	0.00%
Maintenance	\$1,138,861	\$0	\$400,225	\$0	0.00%
Operational Support	\$28,971	\$65,000	\$65,000	\$0	100.00%
Personnel Costs	\$23,246	\$0	\$13,912	\$0	0.00%
Transfers Out	\$1,943,117	\$0	\$82,826	\$0	0.00%
Total Expenditures	\$3,750,125	\$65,000	\$1,344,658	\$0	-100.00%



Community Development Block Grant (CDBG)



The Community Development Block Grant (CDBG) Fund is used to account for grant revenues and related expenditures under various federal grants. These funds are used to help provide affordable housing and other community development programs to citizens. The work of CDBG is housed within the Housing and Community Engagement Department.

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

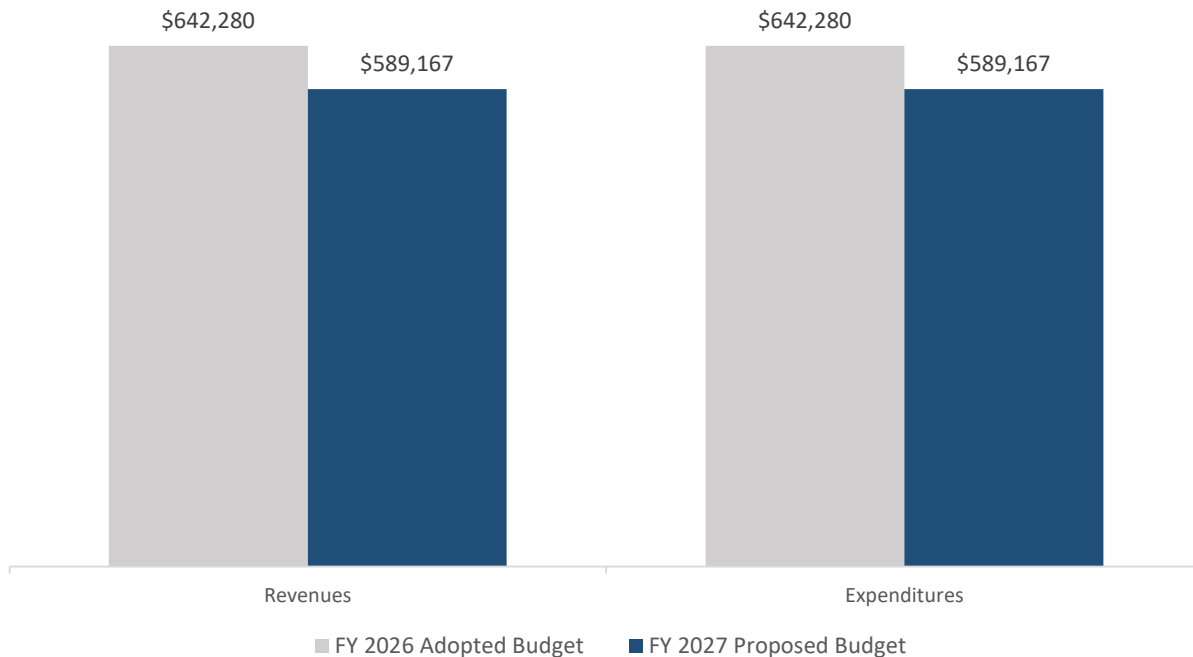
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Community Development Block Grant (CDBG)



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Operating Grants	\$893,171	\$642,280	\$1,227,871	\$587,547	-8.52%
Other Revenues	\$2,064	\$0	\$186,000	\$1,620	0.00%
Appropriated Fund Balance	\$0	\$0	\$407,313	\$0	0.00%
Total Revenues	\$895,235	\$642,280	\$1,821,184	\$589,167	-8.27%
Personnel Costs	\$114,277	\$244,690	\$244,690	\$255,633	4.47%
Contracted Services	\$174,228	\$309,942	\$931,414	\$281,818	-9.07%
Equipment Lease & Utilities	\$10,955	\$11,039	\$11,299	\$700	-93.66%
Equipment/Capital Outlay	\$588,775	\$19,342	\$19,342	\$1,500	-92.24%
Maintenance	\$57	\$0	\$239	\$0	0.00%
Operational Support	\$33,584	\$56,267	\$613,324	\$49,016	-12.89%
Travel/Training	\$1,087	\$1,000	\$876	\$500	-50.00%
Total Expenditures	\$922,963	\$642,280	\$1,821,184	\$589,167	-8.27%



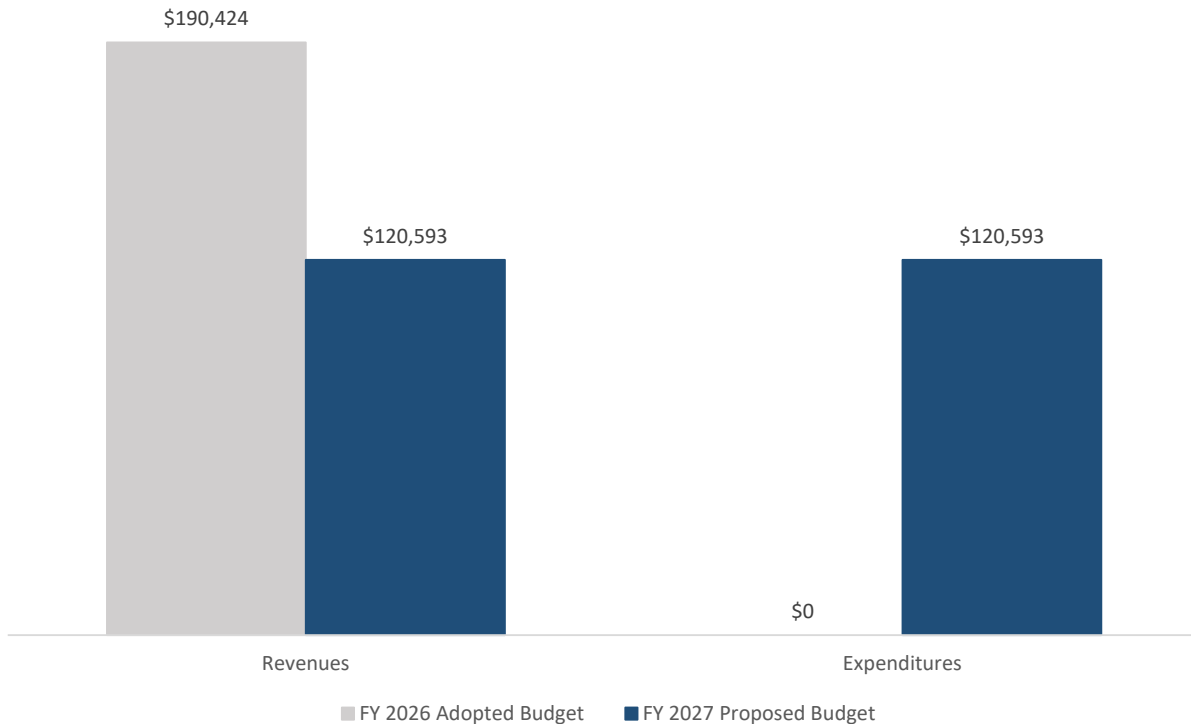
Affordable Housing Fund



The Affordable Housing Fund contains funding available for appropriations to fund affordable housing studies and projects, as well as community development projects.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$190,424	\$42,117	\$0	-100.00%
Investment Earnings	\$7,450	\$0	\$0	\$120,593	100.00%
Total Revenues	\$7,450	\$190,424	\$42,117	\$120,593	-36.67%
Contracted Services	\$19,503	\$0	\$42,117	\$8,400	0.00%
Personnel Costs	\$120,825	\$0	\$0	\$95,498	0.00%
Transfers Out	\$99,422	\$0	\$0	\$0	0.00%
Travel/Training	\$0	\$0	\$0	\$2,000	100.00%
Operational Support	\$86	\$0	\$0	\$14,695	0.00%
Total Expenditures	\$239,836	\$0	\$42,117	\$120,593	100.00%



HOME Investment Trust Fund



This fund accounts for federal HOME Investment Partnerships Program (HOME) resources used by the City to support affordable housing activities for low- and moderate-income households. HOME funds are used to provide pre-purchase housing counseling, down payment assistance for first-time homebuyers, and the development and preservation of affordable housing in partnership with local organizations. The administration and implementation of HOME-funded activities are managed by the Housing and Community Engagement Department.

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 Investment Partnership Funds (HOME)
 - Community Housing Development Organization Partnerships
 - Affordable Housing Development and Preservation
 - Pre-Purchase Housing Counseling
 - Down Payment Assistance

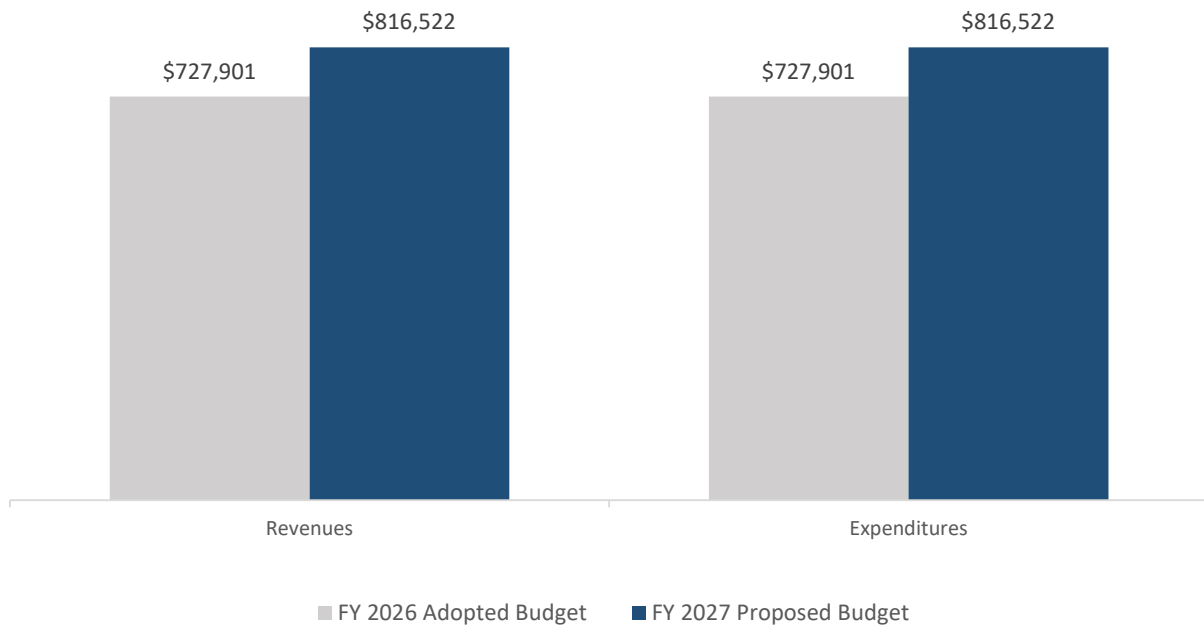
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HOME Investment Trust Fund



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Transfers In	\$99,422	\$0	\$0	\$0	0.00%
Operating Grants	\$521,296	\$708,501	\$4,185,659	\$768,918	8.53%
Other Revenues	\$271,818	\$19,400	\$19,400	\$47,604	145.38%
Non-recurring Grants	\$0	\$0	\$2,854,884	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$157,936	\$0	0.00%
Total Revenues	\$892,536	\$727,901	\$7,217,879	\$816,522	12.17%
Personnel Costs	\$107,281	\$167,927	\$167,927	\$77,839	-53.65%
Contracted Services	\$26,149	\$474,231	\$2,377,804	\$539,113	13.68%
Equipment/Capital Outlay	\$0	\$0	\$2,200,111	\$0	0.00%
Operational Support	\$705,781	\$85,743	\$2,470,696	\$199,570	132.75%
Travel/Training	\$0	\$0	\$1,341	\$0	0.00%
Total Expenditures	\$839,211	\$727,901	\$7,217,879	\$816,522	12.17%



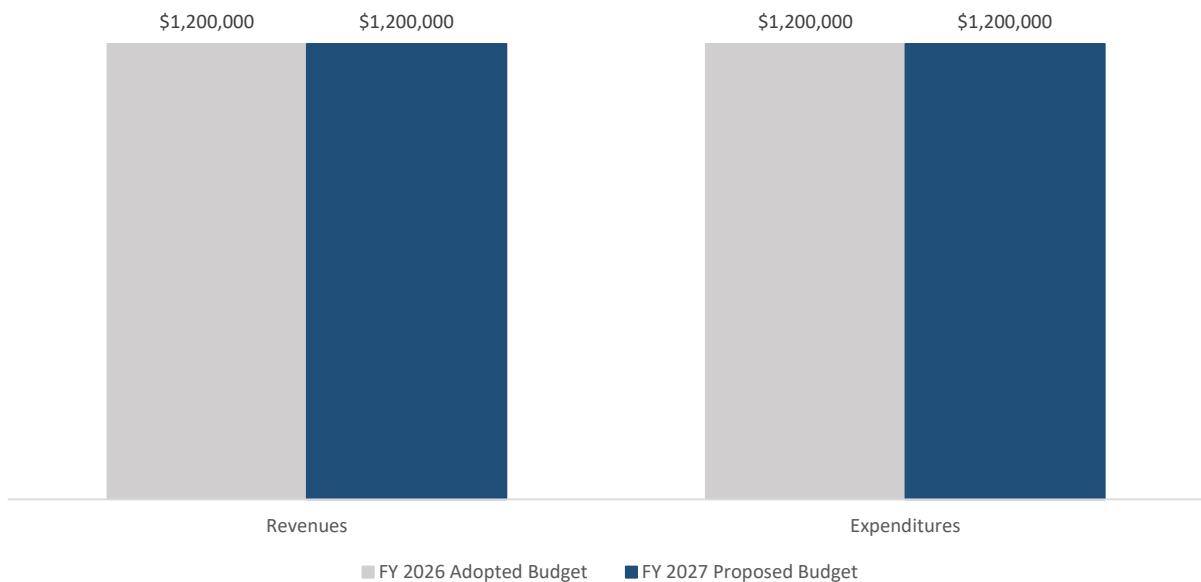
Occupancy Tax Fund



An occupancy tax is imposed and levied on the gross receipts derived from accommodation rentals. This type of rental 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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$127	\$0	\$0	\$0	0.00%
Other Revenues	\$1,160,383	\$1,200,000	\$1,200,000	\$1,200,000	0.00%
Total Revenues	\$1,160,510	\$1,200,000	\$1,200,000	\$1,200,000	0.00%
Operational Support	\$1,160,383	\$1,200,000	\$1,200,000	\$1,200,000	0.00%
Total Expenditures	\$1,160,383	\$1,200,000	\$1,200,000	\$1,200,000	0.00%



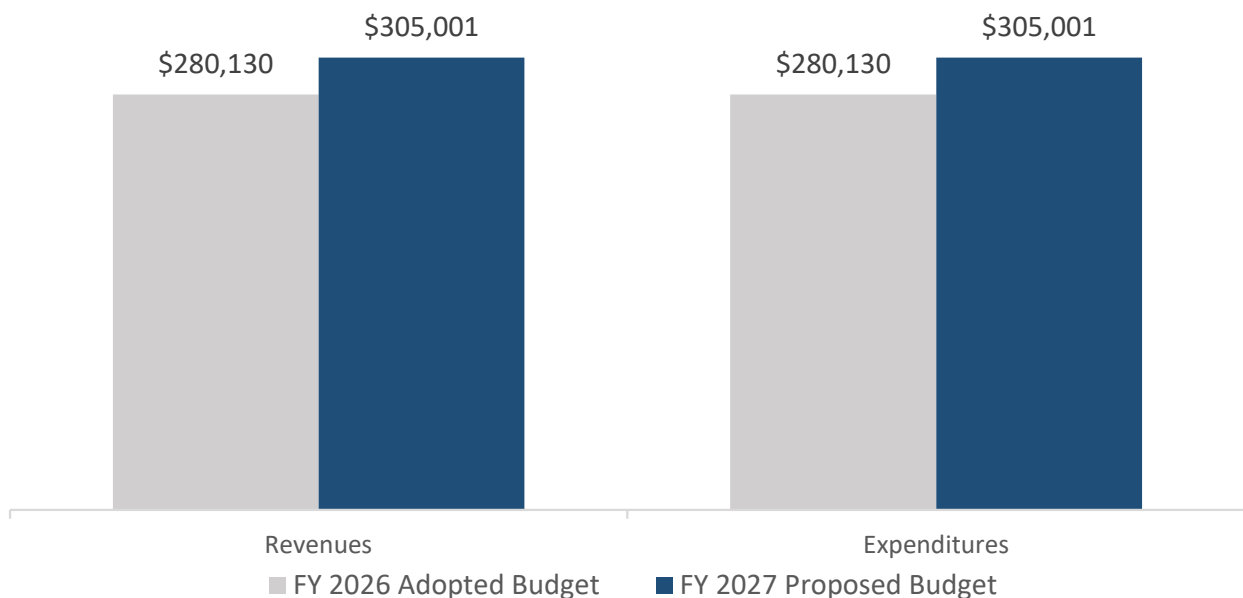
Downtown Municipal Services District Fund



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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Ad Valorem Taxes	\$279,311	\$265,250	\$265,250	\$290,121	9.38%
Fees	\$2,880	\$2,880	\$2,880	\$2,880	0.00%
Investment Earnings	\$14,905	\$12,000	\$12,000	\$12,000	0.00%
Transfers In	\$4,000	\$0	\$0	\$0	0.00%
Other Revenues	\$20	\$0	\$17,000	\$0	0.00%
Appropriated Fund Balance	\$0	\$0	\$99,393	\$0	0.00%
Total Revenues	\$301,116	\$280,130	\$396,523	\$305,001	8.88%
Personnel Costs	\$56,710	\$67,263	\$67,263	\$66,120	-1.70%
Contracted Services	\$126,000	\$60,000	\$121,398	\$70,000	16.67%
Equipment Lease & Utilities	\$6,447	\$8,020	\$8,020	\$6,920	-13.72%
Equipment/Capital Outlay	\$0	\$0	\$20,000	\$0	0.00%
Maintenance	\$0	\$2,000	\$5,838	\$2,000	0.00%
Operational Support	\$62,341	\$102,847	\$134,004	\$119,961	16.64%
Transfers Out	\$40,000	\$40,000	\$40,000	\$40,000	0.00%
Total Expenditures	\$291,498	\$280,130	\$396,523	\$305,001	8.88%



Enterprise Funds



Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis 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 stormwater services provided to the citizens of Gastonia.

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 contains 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.

Enterprise Funds



Water & Sewer Renewal & Replacement (351)

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

Electric Renewal & Replacement (352)

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

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Water & Sewer Fund

The City of Gastonia provides water and sewer/wastewater services to its citizens. The City has also been a regional provider of these services to surrounding municipalities for more than three decades. In 2011, the City merged with the Town of Cramerton creating a formal regional utility, named Two Rivers Utilities (TRU), serving residents of Gastonia, Belmont (portion), Bessemer City, Cramerton, Dallas (portion), High Shoals, Kings Mountain (portion), Lowell, McAdenville, Ranlo, Stanley, and Clover, SC.

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

Water treated annually:	5.2 billion gallons
Water treated daily:	14.4 million-gallon average, 27.3 million-gallon capacity
Water comes from:	Mountain Island Lake, 13 miles east of Gastonia
Distribution system includes:	694 miles of water lines and 4,810 fire hydrants
Customers served:	143,551 with 36,383 accounts
Emergency service for:	Belmont, Dallas, Bessemer City
Safety/quality tests and readings:	Approximately 45 million per year

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

Wastewater treated annually:	3.5 billion gallons
Wastewater treated daily:	9.6 million-gallon average; 26.0 million-gallon capacity
Collection system includes:	33,535 sewer connections and 676 miles of sewer lines

As part of the requirements to provide wastewater service to business, the division operates a pretreatment program as directed by the United States Environmental Protection Agency (EPA) and North Carolina Department of Environmental Quality (NCDEQ) regulations. The program is designed to protect the collection system, treatment plants, employees, and the waters into which treated wastewater is discharged.

The City's NCDEQ sewer collection system permit requires the City to operate a [Fats, Oils and Grease \(FOG\) program](#). Staff inspects commercial kitchens, as well as automotive and carwash businesses to ensure

Water & Sewer Fund



compliance with regulations. The program also provides educational information to all customers, with a special emphasis on businesses, about preventing sewer blockages caused by grease.

All water treatment and wastewater treatment facilities have received designation as an Environmental Steward from the State of North Carolina. The Environmental Stewardship Initiative started in 2002 with a mission “to assist organizations in reducing their environmental impacts beyond regulatory requirements and recognize those that achieve and maintain its commitment.” 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, and integration of the EMS into core business functions and demonstration of going beyond compliance. TRU’s Wastewater Treatment Division has been a Steward for 22 years and the Water Treatment Plant has been a Steward for 17 years.

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 continuous process improvements and cost efficiencies.

Department 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 35,000 direct connections and are regional providers of wholesale water and sewer services to several surrounding municipalities.

Divisions and Responsibilities

- TRU Engineering
 - Provide internal and external engineering support for various parties inquiring about City water and sewer availability. Provide technical review of new development plans. Undertake design or manage consultant designs of water and sewer projects. Manage interlocal agreements with surrounding municipalities for water and sewer 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 Supply and Treatment

Water & Sewer Fund



- Manage drinking water from Mountain Island Lake through the most advanced surface water treatment facility in the State of North Carolina.

FY 2026 Major Accomplishments

- Continue construction of the Southeast sewer system to serve new growth.
- Completed a study to determine how best to serve the southern portion of Gaston County with water and sewer.
- Complete a System Development Fee study.
- Initiate a Rate Study.
- Continued utility merger negotiations with the Town of McAdenville.
- Successfully partnered with Gaston County and the City of High Shoals on design of a parallel sewer line to serve anticipated residential and industrial development in High Shoals. Gaston County has begun construction.
- Began work on a study of a potential water interconnection with the City of Kings Mountain to serve potential residential development in the western area.
- Continued work on the implementation of the Advanced Metering Infrastructure (AMI) project.
- Continued design and procurement of multiple projects, all of which are grant funded, to replace portions of the existing Supervisory Control and Data Acquisition (SCADA) system.
- Continued implementation of the CityWorks work order and asset management software.
- Implemented a new training software program throughout the Department. Completed a preliminary engineering report and initiated full design of a replacement of the Water Plant sodium hypochlorite system.
- Initiated a water system corrosion control study to evaluate the cost effectiveness of the current processes to research opportunities for cost savings and/or increased efficiencies in the process.
- Began design of both an emergency bypass of Rankin Lake and the first phase of raw waterline replacement, both of which are grant funded.
- Continued work to rehabilitate both the raw water and distribution system pumping stations.
- Began a Water Plant Master Plan to identify and plan for future needs at the facility.
- As required by the America Water Infrastructure Act, completed updates to the Water Plant Risk and Resilience Assessment and the Emergency Response Plan.
- Recoated the East Elevated Water Storage Tank.
- Continued work on the required Lead and Copper rule and reduced the number of unknown water service line materials by 60% through visual inspections.
- Initiated a study of the water system hydraulic capacity in the northwest service area, including the Apple Creek Corporate Center.
- Initiated a preliminary engineering study of the southwest area water system needs, including a water storage tank, booster pump station, and necessary major waterlines.
- Completed design and easement acquisition for both the Clyde, Gilmer and Wood Sewer Relocation Project and the Cramerton Brooklyn Water Relocation Project, both of which are grant funded.
- Completed construction of a parallel sewer line to serve the Apple Creek Corporate Center, which was funded by multiple grants.
- Began construction of the Firestone Sewer Relief Project, which is grant funded.
- Initiated Phase 4 of the Clearwater Disconnect program to minimize water inflow and infiltration into the sewer system.

Water & Sewer Fund

- Completed design of the rehabilitation of the Duhart sewer pump station and phase 1 of the forcemain. Secured EPA grant funding for the first phase of pump station work and applied for additional grant funding to further assist with construction costs.
- Continued planning for the Apple Creek and Long Creek sewer outfall rehabilitation project to address failing infrastructure. In addition to the 2023 State Appropriations funding, an EPA grant was pursued and received, and Hurricane Helene relief funds are being actively pursued.
- Completed construction of the Crowders Creek Wastewater Treatment Plant aeration header pipe replacement project.
- Completed construction of the second of four Long Creek Wastewater Treatment Plant secondary electrical substation projects.
- Initiated a Biosolids Master Plan to identify long term strategies to manage wastewater treatment plant solids.
- Completed a preliminary engineering report of the Long Creek Wastewater Treatment Plant aeration system and began detailed design of replacement of the aged and failing infrastructure.
- Completed design and began construction of the Long Creek Wastewater Treatment Plant internal sewer piping project, which is grant funded.
- Initiated procurement of equipment to complete phase 1 of the tertiary filter cell rehabilitation project at the Long Creek Wastewater Treatment Plant.
- Began construction of a redundant automatic transfer electrical switch at the Long Creek Wastewater Treatment Plant.
- Began design of the Long Creek Wastewater Treatment Plant east blower electrical motor control center.
- Began construction of the west aeration header pipe replacement at the Long Creek Wastewater Treatment Plant.
- Completed design and began construction to rehabilitate the intermediate pump station at the Long Creek Wastewater Treatment Plant.

FY 2027 Budget Highlights

- Implement a 7.5% rate increase across all rate classes.
- Construct a sodium hypochlorite dilution system at the Water Treatment Plant.
- Water and sewer utility line relocations necessary for the NCDOT road improvements at the intersection of Franklin Boulevard and Broad Street.
- Repair and sewer aerial crossings damaged during Hurricane Helene.
- Construct the first phase of filter trough replacements at the Long Creek Wastewater Treatment Plant and purchase equipment for the second phase.
- Design of the Berry Mountain water booster pump station upgrade project.
- Equipment replacement and/or rehabilitation at the three wastewater treatment plants and sewer pump stations to address aging infrastructure.
- Equipment replacements, upgrades and rebuilds at the Mountain Island Raw Water Pump Station, Rankin Lake Raw Water Pump Station and the Water Treatment Plant.

Water & Sewer Fund

Goals

- Build and retain a sustainable workforce by recruiting and developing utility professionals to meet future growth needs and to prepare for the retirement of a large segment of our experienced team.
- Respond to customer inquiries promptly and strive for first call resolution for external and internal customers.
- Improve operational efficiency and promote accuracy, consistency, and excellence in administrative tasks for the department.
- Promote regional water and sewer service by continuing existing partnerships and forming new partnerships through interconnections and/or utility mergers.
- 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.
- Improve the overall conservation of water.
- Ensure Two Rivers Utilities (TRU) drinking water and wastewater meet or exceed all current and proposed State and Federal regulations.
- Undertake capital improvement projects as needed to ensure the long term financial and operational sustainability of the utility.

Objectives

- Maintain job safety training, first aid training, leadership, and technical training programs for Public Utilities' employees.
- Complete negotiations with the Town of McAdenville and execute a utility merger contract.
- Continue valve inspection program with a goal to exercise, inspect, and GPS at least 10% of distribution valves.
- Continue TRU leak detection program and sewer acoustic inspection program to evaluate 10% of the distribution and collection system each year.
- Reduce inflow & infiltration in the Firestone Wastewater Collection Basin, including administration of the Clear Water Disconnection Program.
- Continue planning and preliminary engineering efforts to meet the needs of development, including a review of the southwest area water system needs and a potential phase 3 of utility growth in the southeast.
- Complete design and construction of numerous utility projects in support of the goal to ensure the operational sustainability of the utility.
- Complete implementation of the CityWorks work order and asset management program.
- Continue to reduce unknown lead and copper water service line materials and conduct replacements as needed to comply with the Lead and Copper rule.
- Continue to update on-line instrumentation throughout the Water Treatment Plant to monitor various water quality parameters.

Water & Sewer Fund

- Utilize current TRU water-related software to capture operational and distribution data, focusing on analyzing trends, predicting outcomes, and centralizing data collection.
- Complete a financial analysis of capital needs and the fiscal impact of delaying capital projects.
- Complete the rate study and implement changes as needed to support the long-term financial sustainability of the utility.
- Continue to aggressively pursue multiple grant funding sources for various capital rehabilitation needs.

Performance Summary

Water Treatment

Performance Indicator	Measure Type	FY 2025	FY 2026	FY 2027
		Actuals	Projected	Goal
Average daily treatment per each water customer (gallons)	Output	412.73	391.58	388.12
Average annual operating cost per thousand gallons of water treated	Efficiency	\$1.31	\$1.13	\$1.22
Annual operating costs per water customer	Efficiency	\$197.39	\$162.07	\$172.75
Annual operating cost per customer by population served	Efficiency	\$73.64	\$60.97	\$65.40
Water complaints responded to within 24 hours	Effectiveness	47%	40%	75%

Wastewater Treatment

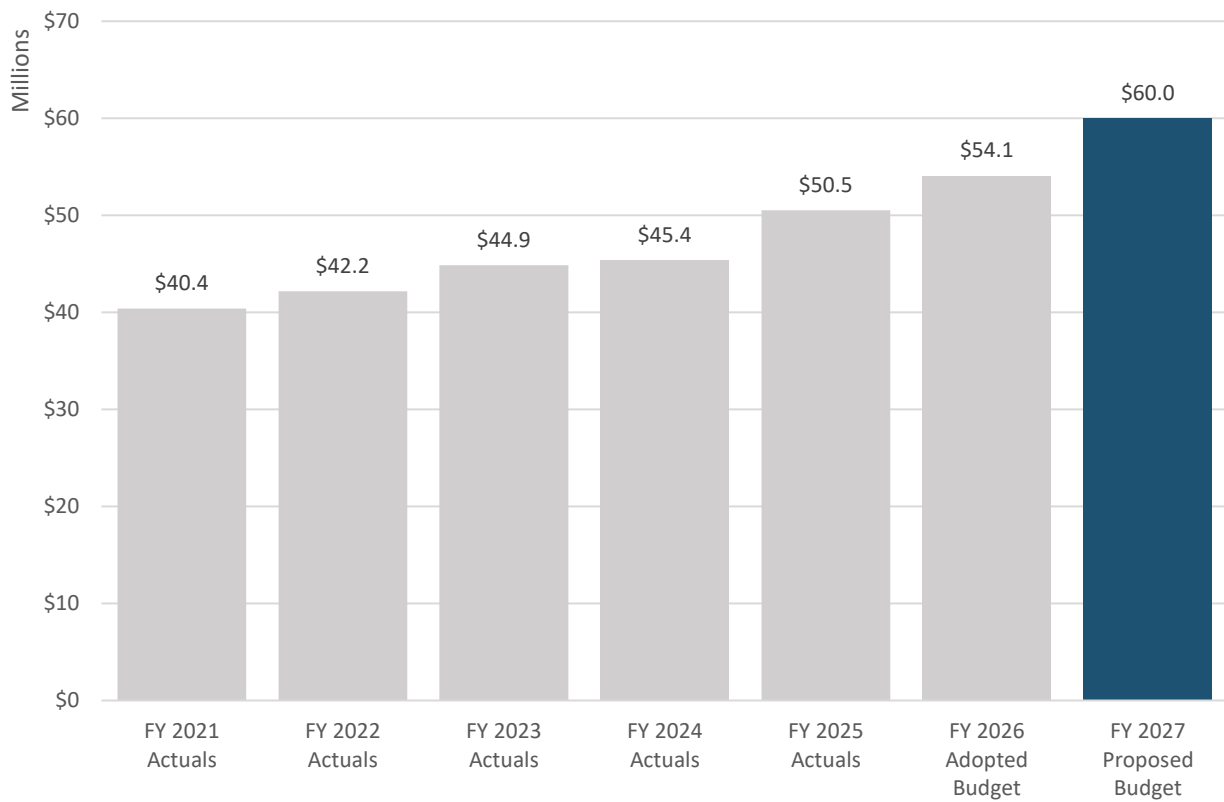
Performance Indicator	Measure Type	FY 2025	FY 2026	FY 2027
		Actuals	Projected	Goal
Average daily treatment per each sewer customer (gallons)	Output	317	281	293
Average annual operating cost per thousand gallons of sewer treated	Efficiency	\$3.33	\$4.30	\$3.95
Annual operating costs per sewer customer	Efficiency	\$385.82	\$441.16	\$422.49
Annual operating cost per customer by population served	Efficiency	\$134.80	\$153.35	\$147.19
Number of validated complaints per 1,000 customers regarding odors	Effectiveness	0.06	0.04	0.04
# of sewer complaints	Effectiveness	12	9	9

Water & Sewer Fund

MAJOR SOURCES OF REVENUES

Water & Sewer Sales = \$60,031,076

Approximately 92% of Water & Sewer revenues come from sales. The FY 2027 budget included a 7.5% increase for water and sewer rates.

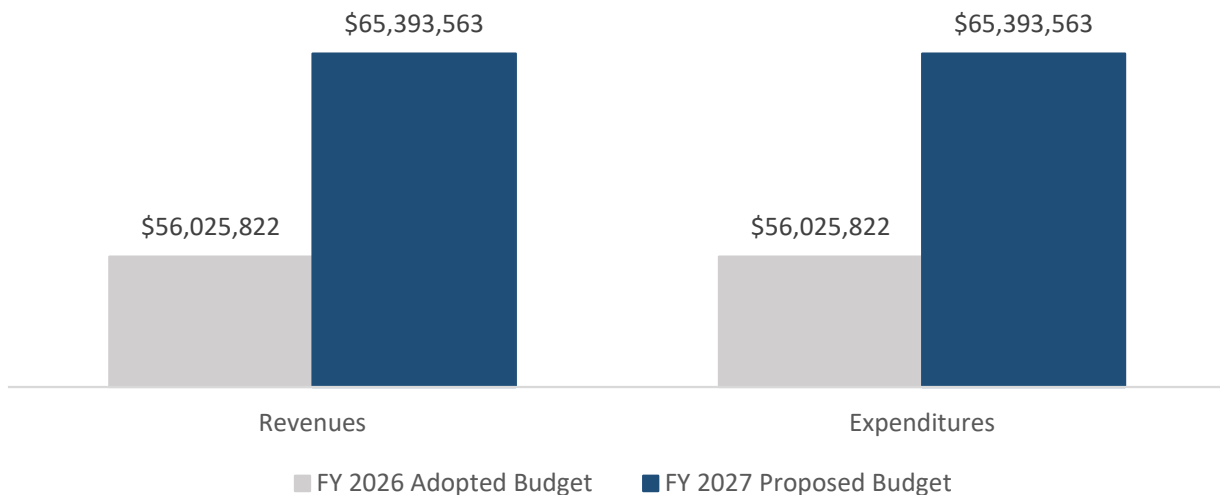


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Water & Sewer Fund

Budget Summary

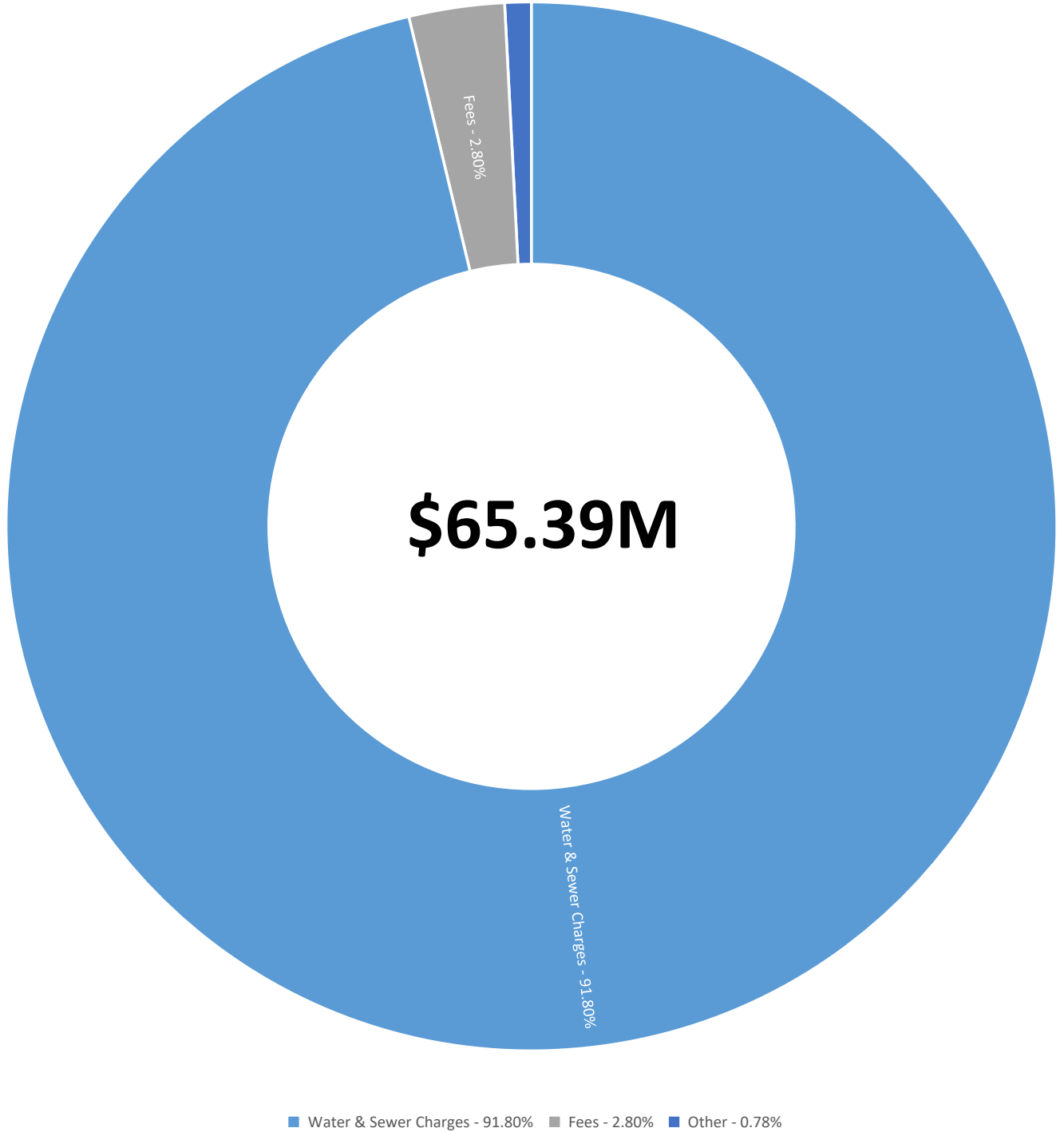
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Assessments	\$5	\$0	\$0	\$0	0.00%
Fees	\$1,687,416	\$1,509,637	\$1,509,637	\$1,832,937	21.42%
Investment Earnings	\$309,304	\$300,000	\$300,000	\$300,000	0.00%
Other Revenues	\$195,039	\$136,500	\$136,500	\$142,500	4.40%
Water & Sewer Charges	\$50,520,007	\$54,079,685	\$54,079,685	\$60,031,076	11.00%
Appropriated Fund Balance	\$0	\$0	\$2,355,926	\$0	0.00%
Transfers In	\$750,000	\$0	\$1,136,599	\$3,087,050	0.00%
Total Revenues	\$53,461,771	\$56,025,822	\$59,518,347	\$65,393,563	16.72%
Personnel Costs	\$12,443,223	\$14,409,771	\$14,409,771	\$15,908,478	10.40%
Contracted Services	\$3,847,708	\$4,094,689	\$6,255,660	\$4,198,485	2.53%
Debt Service	\$7,783,783	\$7,744,495	\$7,744,495	\$7,741,332	-0.04%
Equipment Lease & Utilities	\$4,223,196	\$4,616,907	\$4,616,907	\$4,717,001	2.17%
Equipment/Capital Outlay	\$618,215	\$886,015	\$1,211,975	\$515,435	-41.83%
Maintenance	\$5,513,377	\$6,130,341	\$6,861,372	\$6,353,402	3.64%
Operational Support	\$7,629,908	\$7,856,451	\$8,734,300	\$7,713,017	-1.83%
Travel/Training	\$101,357	\$178,400	\$185,114	\$140,548	-21.22%
Reimbursement of Services	\$4,780,184	\$5,110,450	\$5,110,450	\$5,992,921	17.27%
Transfers Out	\$6,590,313	\$4,998,303	\$4,388,303	\$12,112,944	142.34%
Total Expenditures	\$53,531,264	\$56,025,822	\$59,518,347	\$65,393,563	16.72%



Water & Sewer Fund



REVENUES

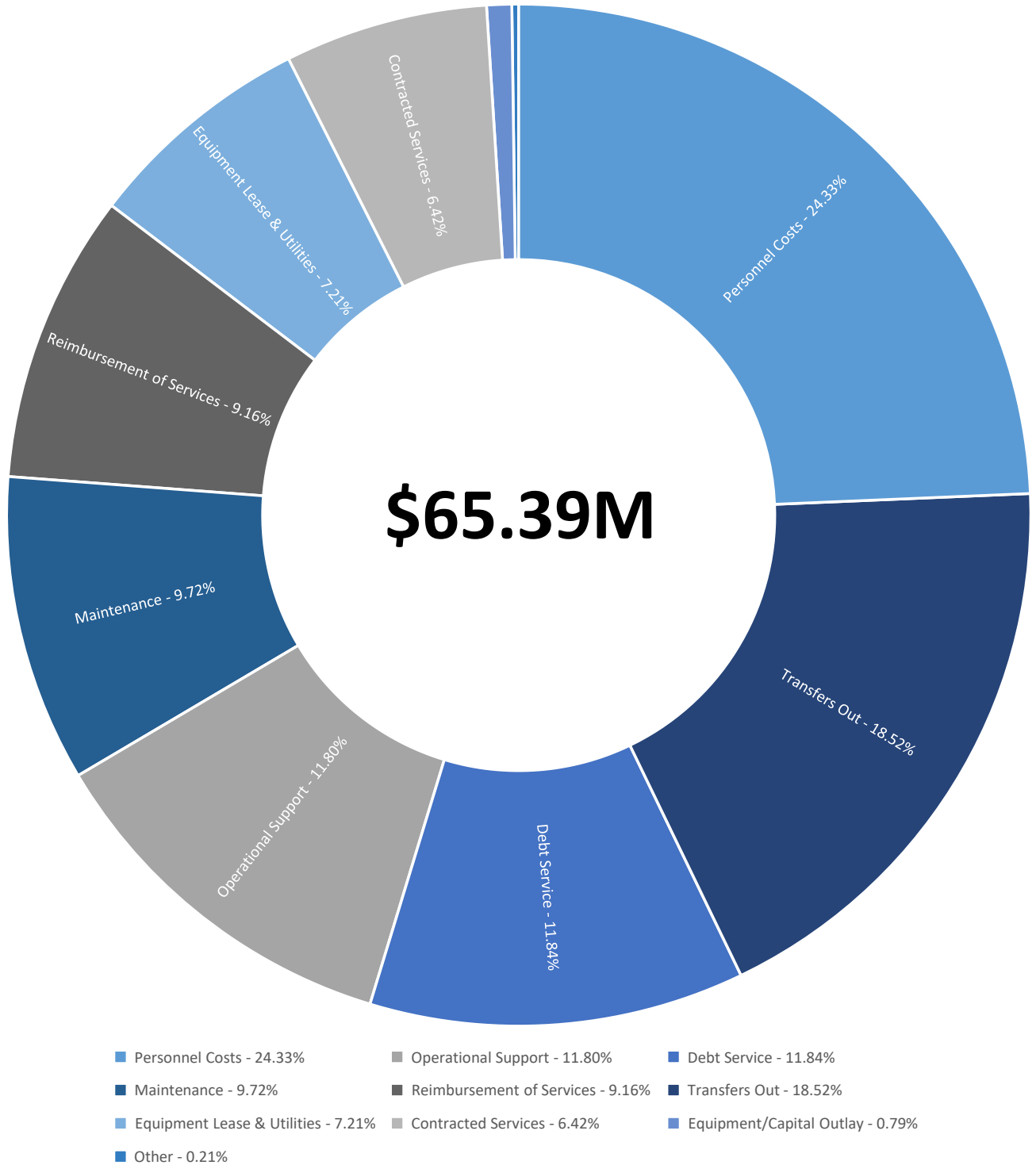


Revenue types equaling less than 1% of the total budget have been combined into "Other"

Water & Sewer Fund



EXPENDITURES



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

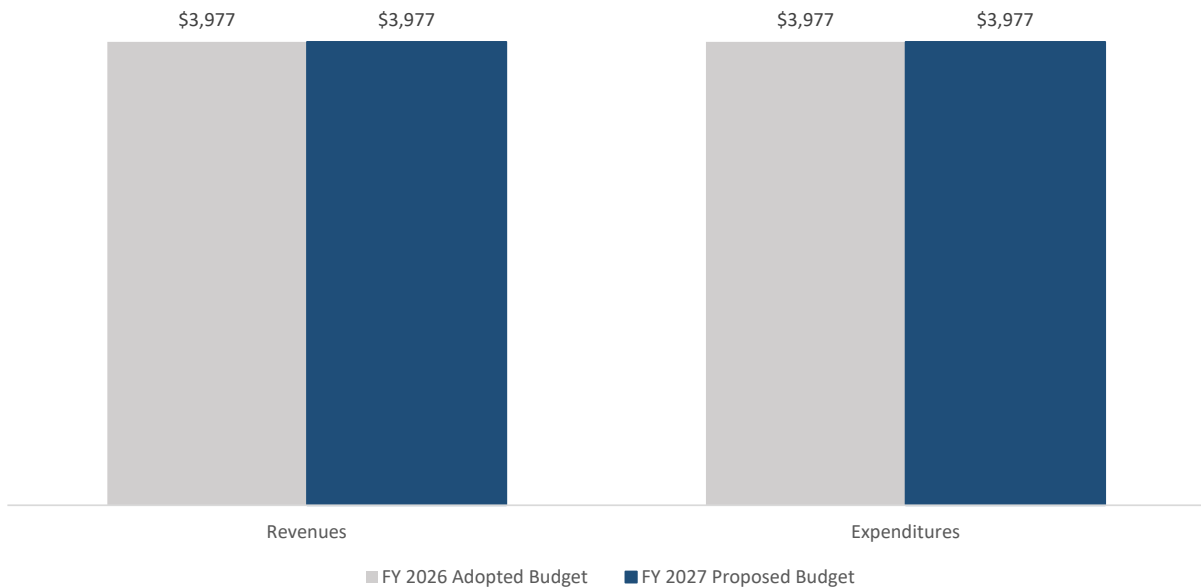
Water & Sewer Stimulus Grant Fund



The Water & Stimulus Grant Fund is used to account for the payment of debt service on a North Carolina Department of Environmental Quality 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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$376	\$0	\$0	\$0	0.00%
Transfers In	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
Total Revenues	\$4,353	\$3,977	\$3,977	\$3,977	0.00%
Debt Service	\$3,977	\$3,977	\$3,977	\$3,977	0.00%
Total Expenditures	\$3,977	\$3,977	\$3,977	\$3,977	0.00%



Electric Fund



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 57 million KWH per month to over 31,000 residential, commercial and industrial customers through ten substations operating at a primary voltage of 12,470V.

Mission Statement

The Electric Division is committed to operating and maintaining 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 electrical service to over 31,500 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
- Streetlights
 - 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 2026 Major Accomplishments

- Actively pursued and successfully obtained electric customer choice sites from other electric supply competitors, Wilson Farms Townhouses and Millbrook
- Completed the conversion of HPS streetlights to LED
- Received an APPA Diamond Safety Award for 60,000-109,999 work hours of exposure
- Received an ElectriCities Safety Award for no lost time accidents
- Received an APPA Diamond Safety Award for 60,000-109,999 work hours of exposure
- Received an ElectriCities Safety Award for no lost time accidents

FY 2027 Budget Highlights

- Design of redundant substation 3 at Long Creek Wastewater Treatment Plant
- Complete the installation of new underground cables and high voltage switch infrastructure at Caromont Regional Hospital including a new service for their cancer center
- Complete construction and installation of a redundant Automatic Transfer Switch at Long Creek Wastewater Treatment Plant
- Install electric infrastructure for various new residential developments around the service territory
- Complete the construction of Southeast Substation on Deep Forest Ct. for customer growth in that area of new service territory
- Install AMI metering infrastructure
- Start projects associated with the 10-year System Study

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
- 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 streetlights 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 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 to perform substation and electric system maintenance, 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

Electric Fund



- 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

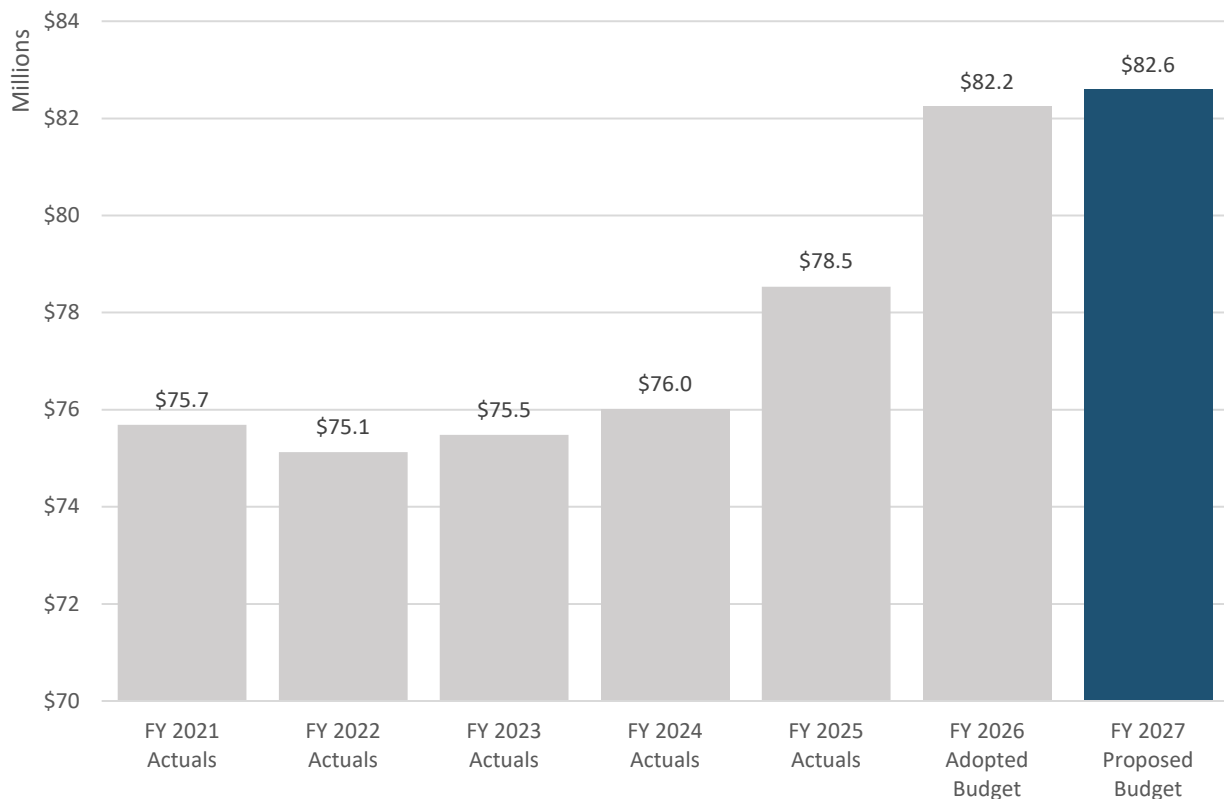
Performance Summary

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of service calls	Output	944	736	750
# of meters repaired	Output	275	34	30
Annual cost per service call	Efficiency	\$424.26	\$540.00	\$525.00
# of service calls assigned per technician	Efficiency	315	247	300
# of meters repaired by technician	Efficiency	45	34	19
Annual average response time for service calls (emergencies only)	Effectiveness	N/A	66	50 min

MAJOR SOURCES OF REVENUES

Electric Sales = \$ 82,587,400

Approximately 90% of Electric revenues are generated from sales to customers.

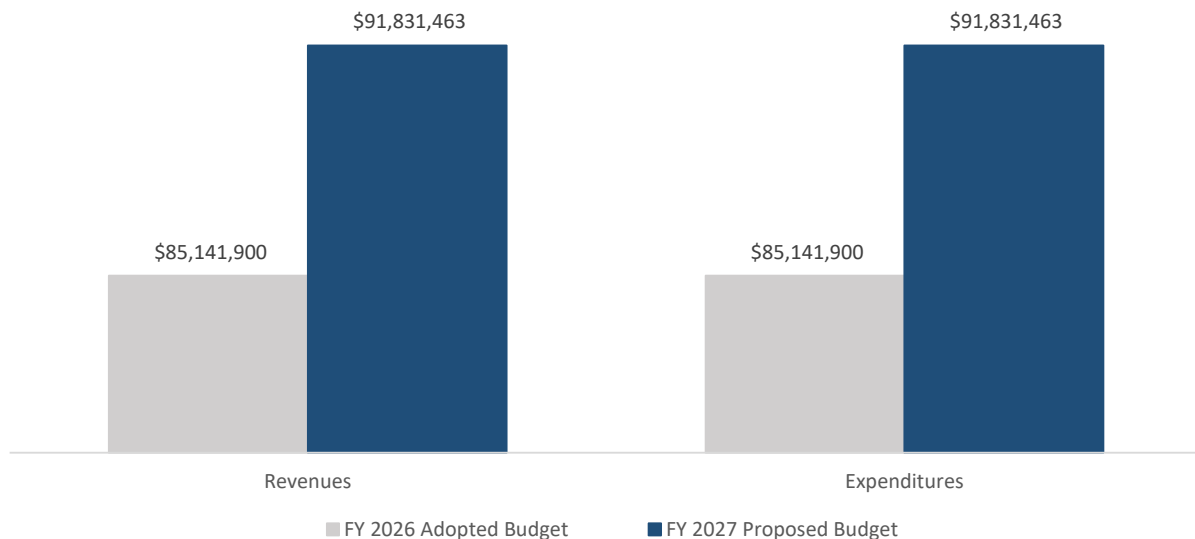


Electric Fund

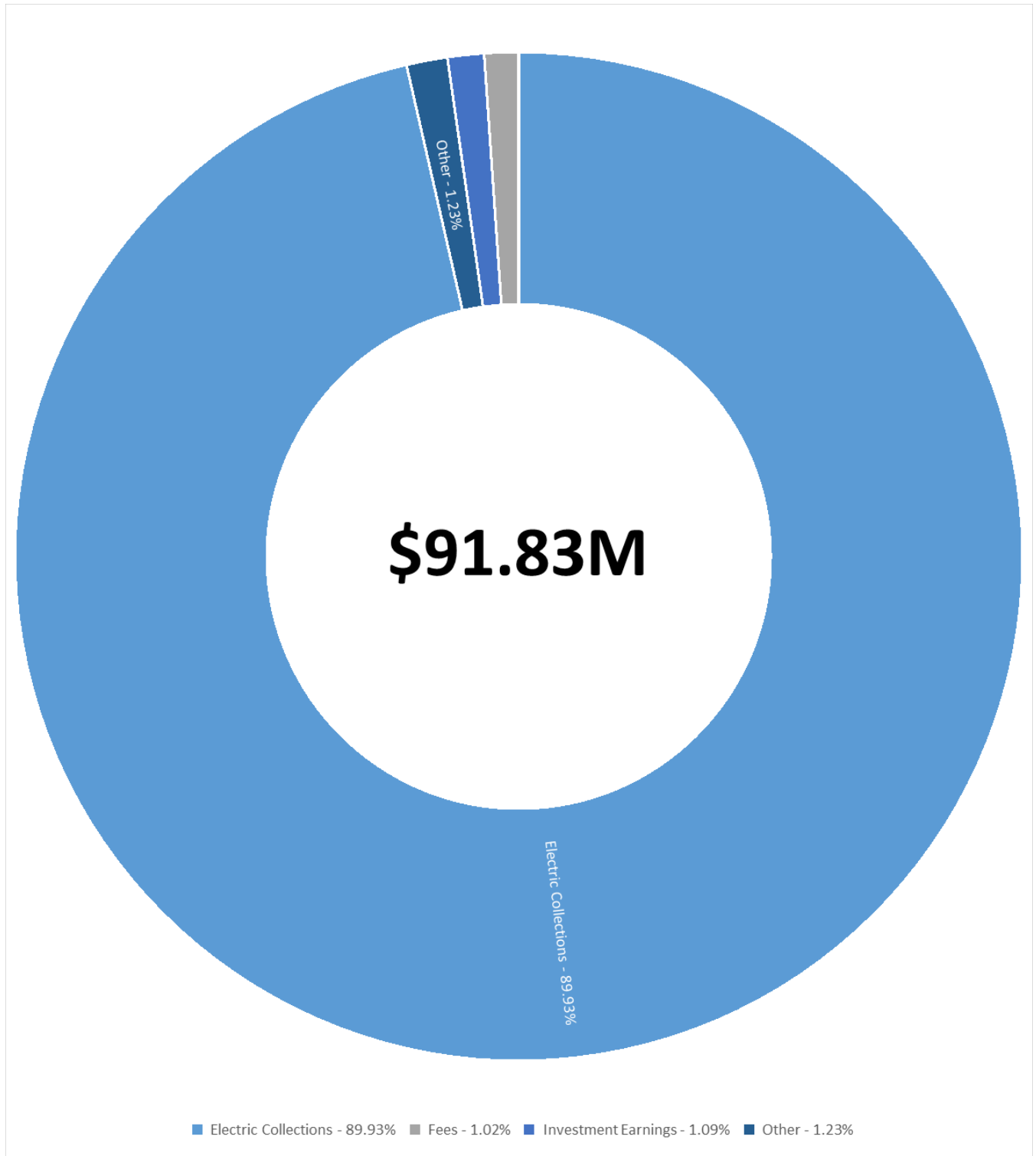


Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Electric Collections	\$78,516,073	\$82,234,400	\$82,234,400	\$82,587,400	0.43%
Fees	\$957,352	\$925,500	\$925,500	\$940,000	1.57%
Investment Earnings	\$1,097,200	\$900,000	\$900,000	\$1,000,000	11.11%
Operating Grants	\$309,642	\$0	\$0	\$0	0.00%
Other Revenues	\$14,581,406	\$1,082,000	\$1,082,000	\$1,127,000	4.16%
Appropriated Fund Balance	\$0	\$0	\$827,938	\$4,227,063	0.00%
Transfers In	\$217,000	\$0	\$0	\$1,950,000	0.00%
Total Revenues	\$95,678,673	\$85,141,900	\$85,969,838	\$91,831,463	7.86%
Personnel Costs	\$6,391,372	\$7,322,195	\$7,322,195	\$7,694,209	5.08%
Contracted Services	\$1,433,782	\$1,673,079	\$1,818,221	\$1,727,223	3.24%
Debt Service	\$85,624	\$53,899	\$53,899	\$53,589	-0.58%
Equipment Lease & Utilities	\$645,406	\$795,817	\$795,817	\$690,590	-13.22%
Equipment/Capital Outlay	\$1,000,841	\$1,067,552	\$1,450,548	\$340,000	-68.15%
Maintenance	\$1,242,776	\$1,375,950	\$1,569,114	\$1,198,650	-12.89%
Operational Support	\$4,589,820	\$4,054,328	\$4,160,965	\$3,874,289	-4.44%
Purchases for Resale	\$44,306,908	\$55,550,000	\$55,550,000	\$57,500,000	3.51%
Travel/Training	\$68,269	\$84,120	\$84,120	\$86,400	2.71%
Reimbursement of Services	\$2,972,154	\$3,164,960	\$3,164,960	\$3,016,513	-4.69%
Transfers Out	\$25,076,090	\$10,000,000	\$10,000,000	\$15,650,000	56.50%
Total Expenditures	\$87,813,042	\$85,141,900	\$85,969,838	\$91,831,463	7.86%



REVENUES

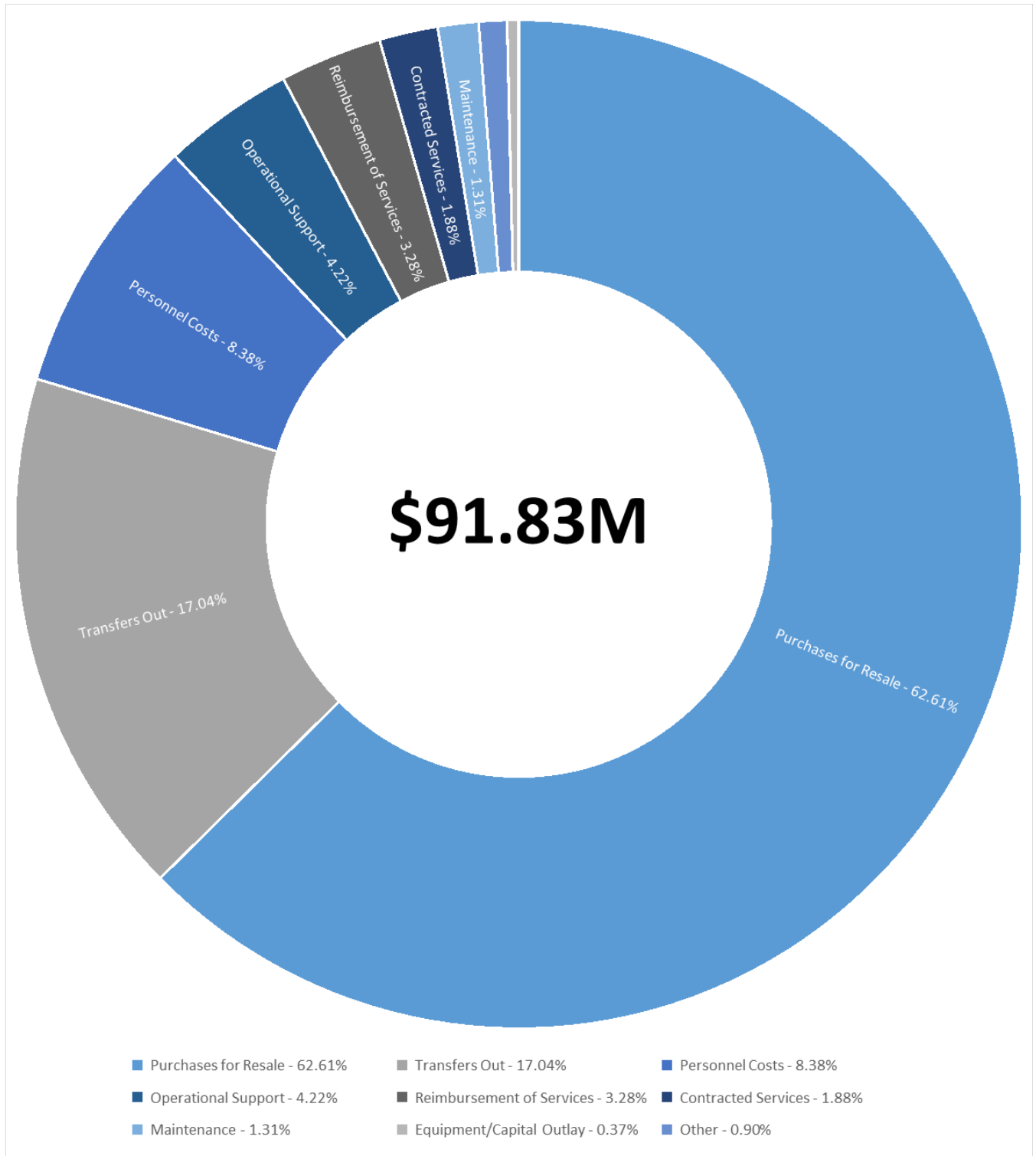


Revenue types equaling less than 1% of the total budget have been combined into "Other"

Electric Fund



EXPENDITURES



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

Transit Fund



On July 1, 2024, the City fully transitioned to an on-demand microtransit system branded “GoGastonia”. The fleet for the microtransit system includes sixteen (16) minivans, one (1) SUV, and an additional six (6) wheelchair accessible vans. The service runs Monday-Saturday.

The City of Gastonia envisions a future of transportation that transcends the limitations of traditional fixed-route buses, where every resident has access to efficient, convenient, and personalized public transit services. By definition, on-demand microtransit is an emerging service option for public transit agencies utilizing an on-demand transportation solution that is flexible and responsive to the real-time needs of transit riders. GoGastonia is similar to private rideshare services, allowing riders to book and pay for trips through an app on a personal mobile device connected to the internet, or by using a call center. Riders are picked up at their preferred origin and taken to their preferred destination (curb-to-curb service). The ability to use transit for spontaneous trips similar to driving is fundamental to providing equitable mobility for our residents.

Expanding beyond the boundaries of the previous fixed route system, GoGastonia reaches every corner of the city, increasing accessibility for everyone in the community. Benefits of the microtransit system include: scheduled rides, expanded service area, reduced wait times, smaller, more cost-efficient vehicles, and increased ridership.

In addition to the on-demand microtransit system, Gastonia Transit continues to operate a separate ADA van service to provide door-to-door service for passengers who cannot use the microtransit system due to 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 continues to operate within the city limits of Gastonia only. Personal care attendants who assist passengers on trips are to be supplied by the family or agency of the passenger. The City cannot provide this service because the vans can carry multiple passengers from different locations at the same time; therefore, the drivers are unable to provide personal care to passengers.

In addition to local travel within city limits, Gastonia has a contract with the Charlotte Area Transit System (CATS) that allows people to park at Bradley Station (located at 121 N. Oakland Street) and ride a CATS bus into Charlotte and back daily Monday through Friday.

Mission Statement

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

Department Summary

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

Transit Fund



Departmental Divisions and Responsibilities

- Transit operations (Microtransit and ADA/Paratransit Services)
- Transit planning
- Pedestrian accessibility
- Maintenance of transit vehicles

FY 2026 Major Accomplishments

- Continued to manage a successful microtransit system with over 315,000 rides completed since launch.
GoGastonia Year 2 Statistics (through March 31, 2026):
 - 141,000 rides completed
 - Average pick up time = 24.5 minutes
 - Average ride duration = 14.9 minutes
 - Average ride distance = 4.9 miles
 - Overall ride rating = 4.9 (out of 5)
- Purchase of three (3) electric vans for Gastonia Transit ADA/Paratransit Service
- Launch of new ADA Software for Gastonia Transit ADA/Paratransit Service

FY 2027 Budget Highlights

- Continued implementation of GoGastonia with replacement of seven (7) microtransit vans
- Continued complimentary ADA/Paratransit service
- Continued maintenance of all transit vehicles

Goals & Objectives

- Continue to provide safe, sustainable, and efficient public transportation with GoGastonia and the ADA/paratransit services.

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Transit Fund



Performance Summary

GoGastonia

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of completed GoGastonia rides*	Output	173,692	186,000	180,000
# of active riders*	Output	5,683	5,500	5,000
Met demand rate*	Effectiveness	86%	83%	85%
Average pick-up time (minutes)*	Efficiency	23.1	25.0	25.0
Average ride distance (miles)*	Efficiency	4.7	4.8	4.9

New measures*

Gastonia Transit ADA/Paratransit

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
# of completed ADA/Paratransit rides*	Output	4,716	4,100	4,200

New measure*

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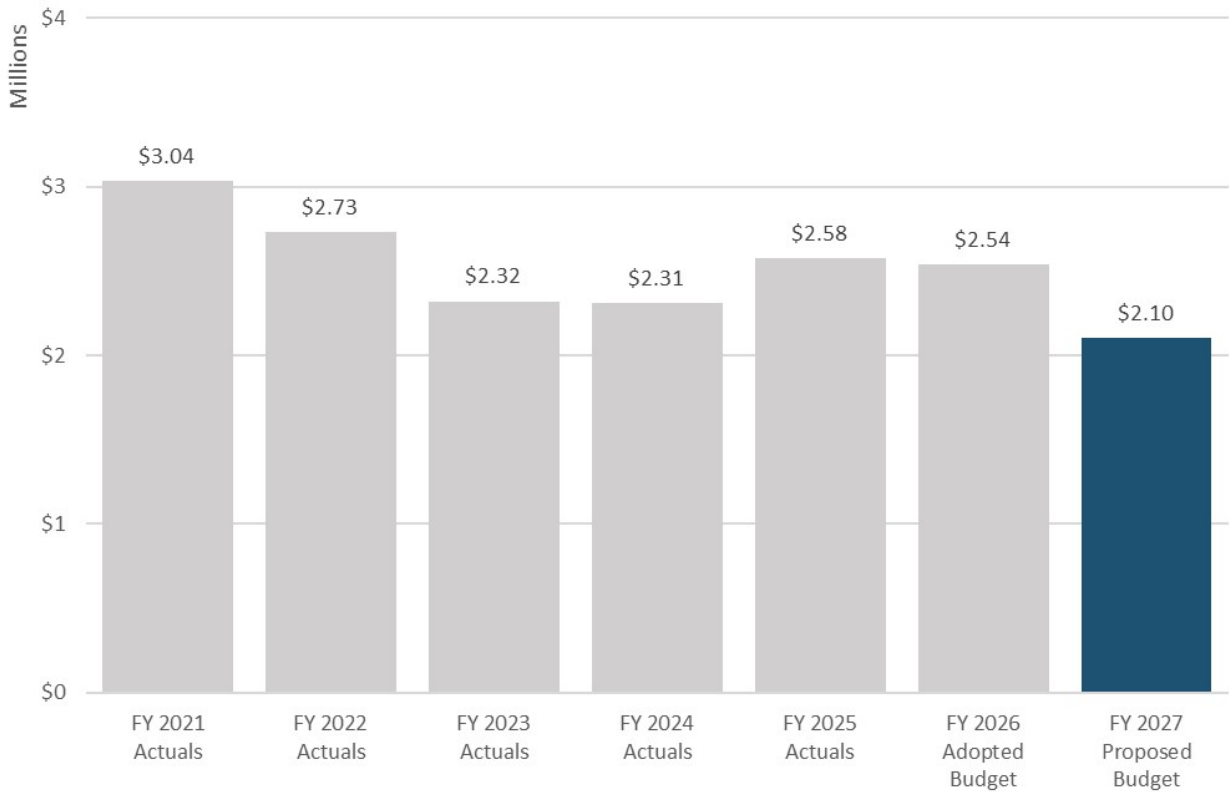
Transit Fund



MAJOR SOURCES OF REVENUES

Federal Grants = \$2,101,469

Grant funding from the Federal Transit Administration (FTA) provides 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. The significant fluctuations shown in the chart below are due to additional one-time funds associated with the COVID-19 pandemic.



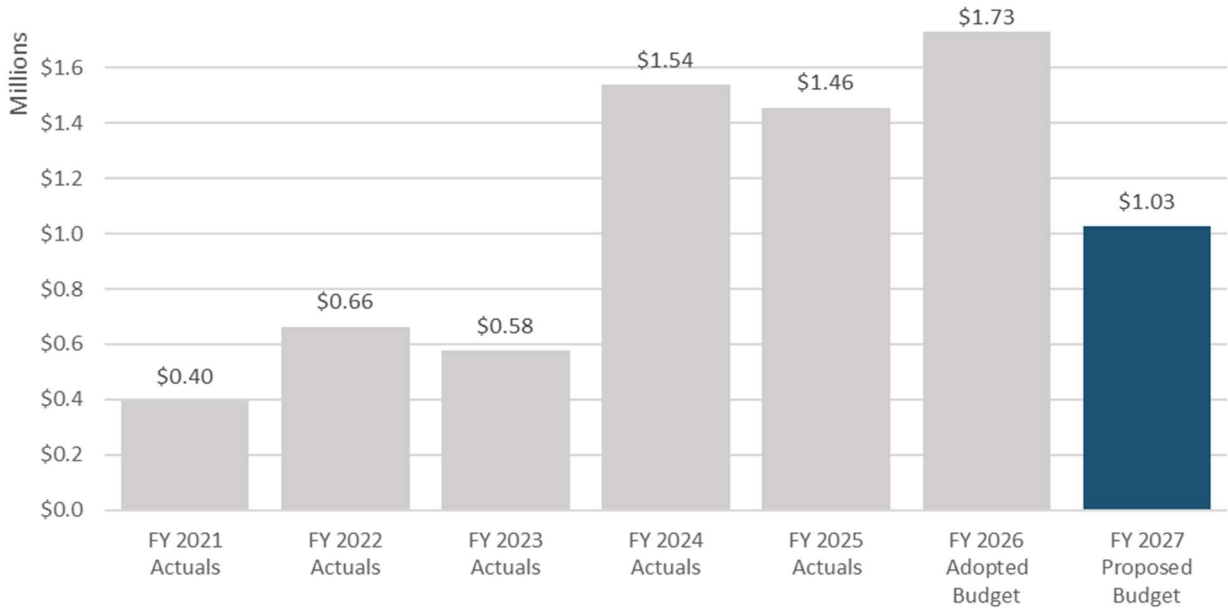
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Transit Fund



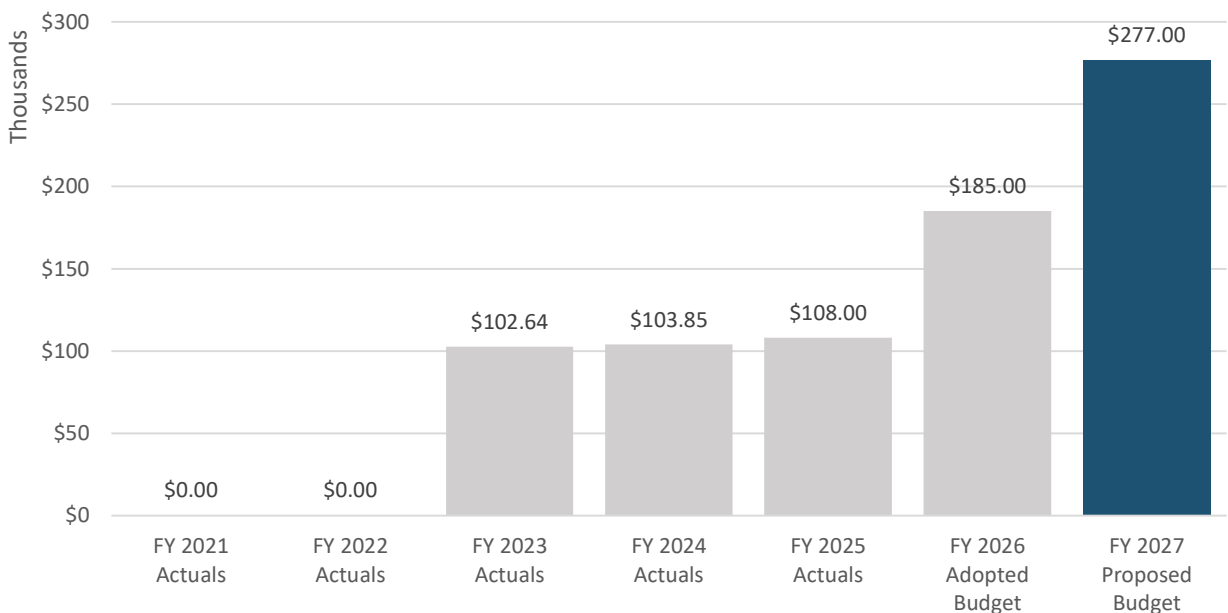
Transfer from the General Fund = \$1,028,063

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



User Fees = \$185,000

The City collects fares from passengers using GoGastonia fixed-route and ADA paratransit services. From March 2020 to July 2022, the City offered free bus service to help residents during the pandemic. Bus fares were reinstated on August 1, 2022. Gastonia transitioned to GoGastonia on July 1, 2024, when the city replaced its fixed-route bus service with the new on-demand microtransit service.

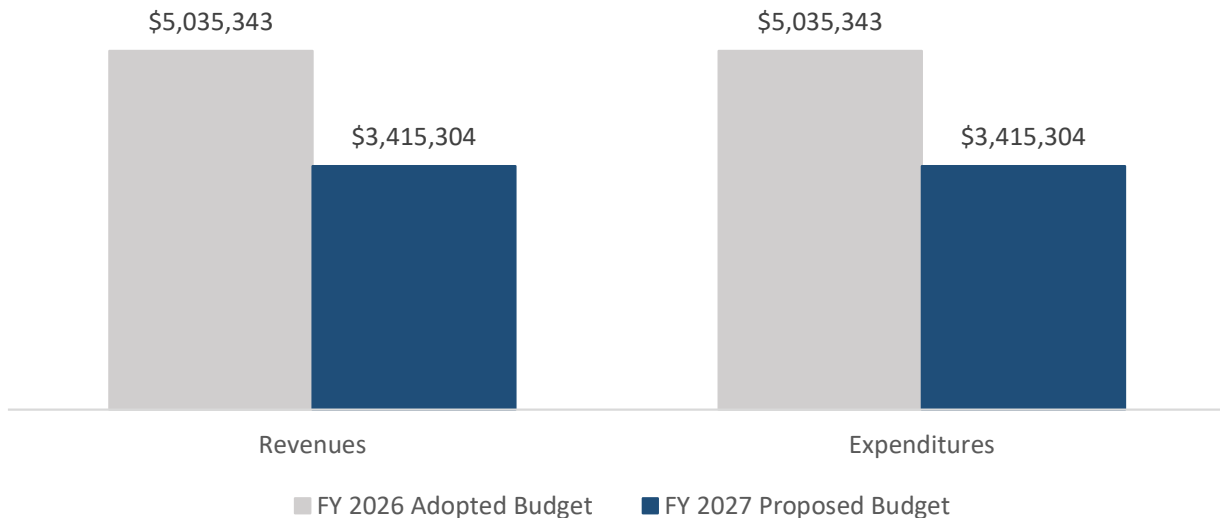


Transit Fund

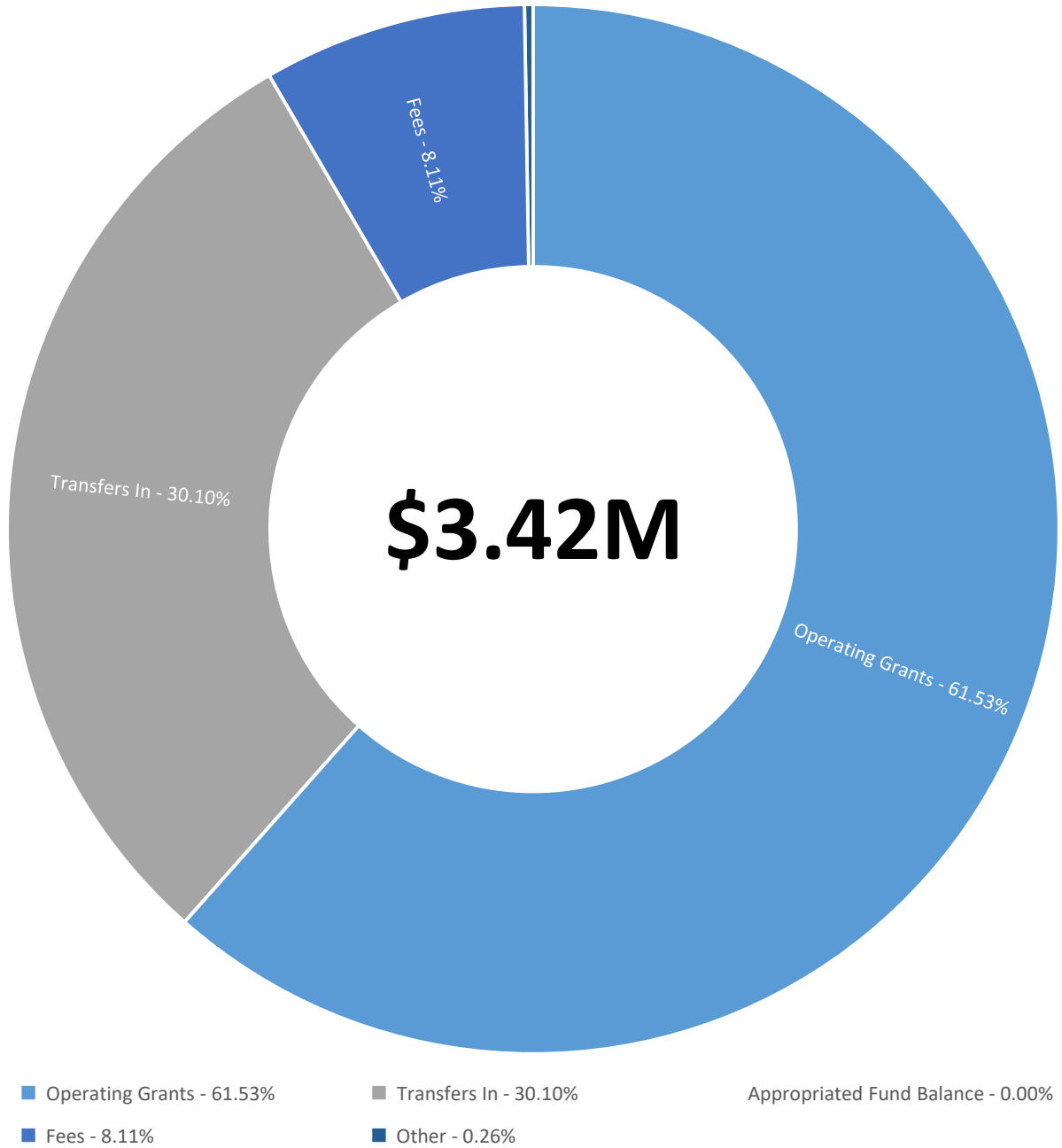


Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Fees	\$274,590	\$185,000	\$185,000	\$277,000	49.73%
Investment Earnings	\$40,449	\$0	\$0	\$0	0.00%
Operating Grants	\$2,576,659	\$2,537,440	\$8,848,425	\$2,101,391	-17.18%
Other Revenues	\$85,357	\$8,928	\$8,928	\$8,928	0.00%
Appropriated Fund Balance	\$0	\$573,708	\$573,708	\$0	-100.00%
Transfers In	\$2,029,852	\$1,730,267	\$1,730,267	\$1,027,985	-40.59%
Total Revenues	\$5,006,907	\$5,035,343	\$11,346,328	\$3,415,304	-32.17%
Personnel Costs	\$846,855	\$882,315	\$879,851	\$894,264	1.35%
Contracted Services	\$2,392,167	\$2,457,880	\$3,258,428	\$1,299,577	-47.13%
Debt Service	\$949	\$1,060	\$1,060	\$735	-30.66%
Equipment Lease & Utilities	\$16,201	\$20,295	\$28,933	\$18,848	-7.13%
Equipment/Capital Outlay	\$954,114	\$190,000	\$4,287,902	\$455,200	139.58%
Maintenance	\$78,413	\$133,500	\$180,332	\$134,000	0.37%
Operational Support	\$200,054	\$278,516	\$1,632,395	\$243,685	-12.51%
Travel/Training	\$3,305	\$5,228	\$10,878	\$4,828	-7.65%
Reimbursement of Services	\$438,701	\$492,841	\$492,841	\$364,167	-26.11%
Transfers Out	\$0	\$573,708	\$573,708	\$0	0.00%
Total Expenditures	\$4,930,759	\$5,035,343	\$11,346,328	\$3,415,304	-32.17%

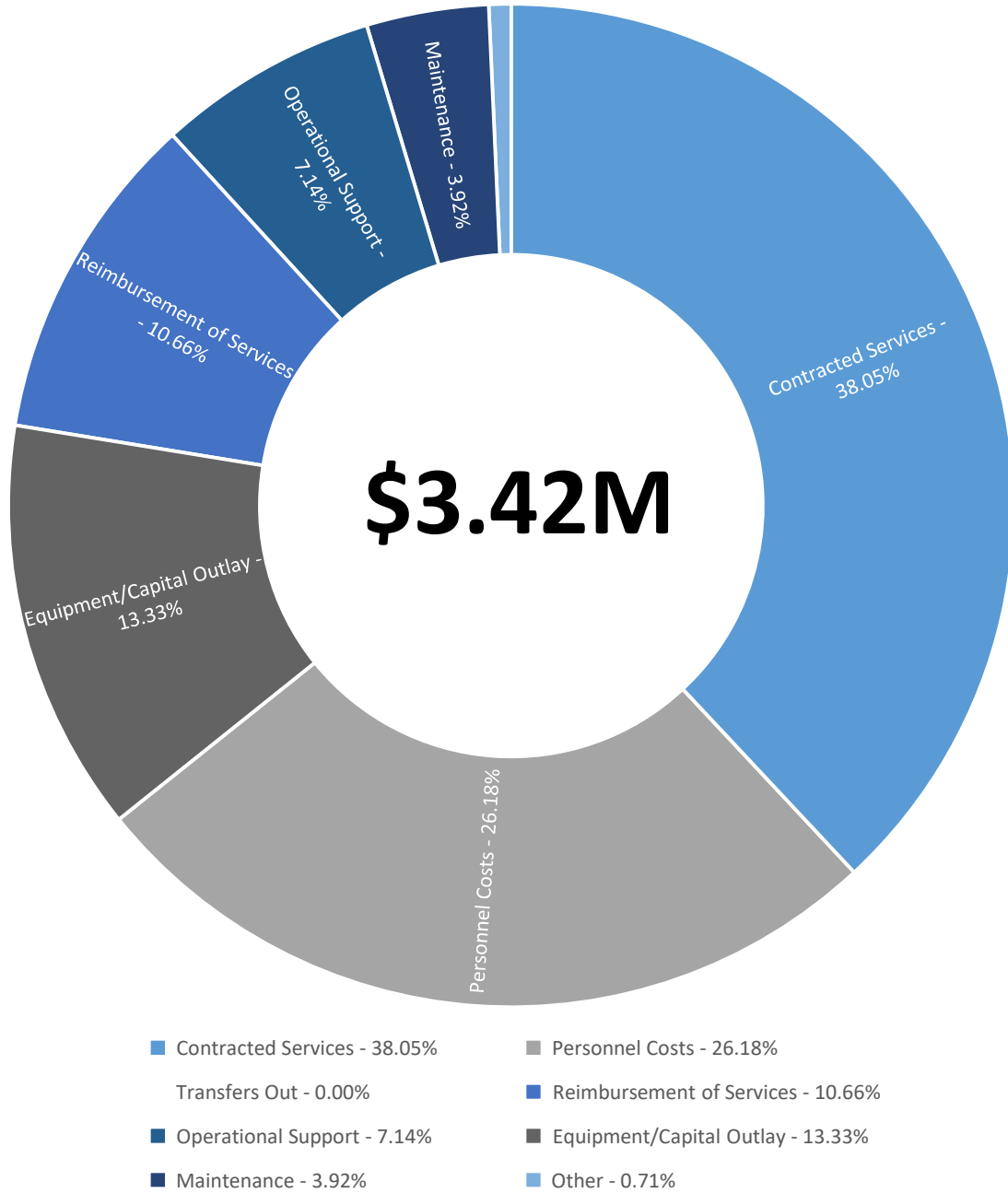


REVENUES



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

EXPENDITURES



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

Solid Waste Fund



The Solid Waste Fund is responsible for managing the solid waste services that are provided to residents and residential businesses of Gastonia. Solid Waste operates as a division of Public Services and offers a range of services that include garbage, yard waste, and bulky, excess trash collection and disposal.

The City provides weekly curbside collection of garbage and yard waste. Moreover, the City provides weekly curbside collection for homes of items that are too large, heavy, or bulky to fit in the green garbage cart for normal garbage collection. An additional cost is associated with this service, with the exception of two designated weeks per year. In addition to regular bulky item pick-up, the City provides collection of appliances and electronics for a fee of \$25.00 per item. The City also provides service to pick up old tires; \$5 per tire off the rim, \$8 per tire on the rim.

Yard trimmings and brush are collected separately from garbage so that they can be taken to a facility where they are turned into mulch, instead of depositing them at a landfill and wasting valuable natural resources. Yard waste in City-issued yard waste carts is collected on the regular collection day.

Leaf season runs from October 15th to February 15th. The City uses automated leaf vacuum trucks to provide this service. Therefore, leaves must be placed loosely at the curb and be free of sticks and limbs. The City also provides the service off season from February 16th to October 14th for \$25 per pick up.

Mission Statement

The mission of the Solid Waste Division is to plan, develop, and operate a sustainable system of solid waste collection and disposal that reduces the impact on our natural resources while ensuring an ongoing dedication to customer satisfaction.

Divisions and Responsibilities

The Solid Waste Division has several responsibilities. These include managing garbage collection, overseeing yard waste and bulky item collection, and operating a leaf collection service during leaf season.

- Administration
 - Provides all administrative functions for the Solid Waste Division
- Refuse Collection
 - Provides garbage and household trash collection services for the City's over 26,000 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 2026 Major Accomplishments

- Re-classed 3 positions from collector to driver/collector. This provides greater operational flexibility and coverage to meet all of the different types of demands, i.e. seasonal and different system types
- Implemented cross training program to provide greater operational coverage across multiple systems (ASL, REL, Boom, Call Truck)
- Hired 2 customer service specialist/billing technicians. Due to retirement and resignation, the administrative customer service staff had a 100% vacancy.

Solid Waste Fund



- Purchased and stocked parts inventory for available access to make repairs to leaf truck equipment to mitigate downtime and ensure maximum operating hours
- Executed successful leaf season, serviced all leaf collection areas four more times than last year.
- Created interactive map for residents to track service locations real time
- Added routing software (Routeware) to newly created leaf routes for tracking and data analytics purposes
- Implemented pre-trip / post-trip vehicle inspection program for CDL Compliance to include Fleet Services
- Added / Updated signage at Duke Street for improved access and organized drop points
- Created tracker to quantify vehicle downtime and identify consistent breakdown points
- Improved format of daily vehicle condition information to monthly visibility for more efficient data comparison

FY 2027 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
- Increase in Vehicles Maintenance cost due to average age of rear loading trucks.
- Replacement of three rear loading refuse trucks.

Goals

- **Enhance Route Efficiency:** Develop and implement a ninth collection route for solid waste services due to the addition of 913 homes in the past year.
- **Leaf Season Optimization:** Create an interactive map for leaf season to provide residents with real-time updates and improve service coordination and make improvements to the map to increase legibility.
- **Operational Efficiency:** Improve operational efficiency by promoting accuracy, consistency, and excellence in customer service communications, as well as administrative tasks within the Department and Division.
- **Technological Integration:** Work towards full automation of leaf collection, decrease manual collection of yard waste and bulky item pick-ups, and implement Fleet Optimization technology to enhance overall service delivery.
- **Customer Education and Satisfaction:** 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.

Objectives

- **Marketing and Promotion:** Improve marketing efforts to promote Solid Waste services, website, and the WasteWise app to increase awareness and user engagement and to educate customers on collection practices.
- **Route Optimization:** Redesign and rebalance existing automated garbage routes as needed based on areas of growth to ensure efficient and timely collection services.

Solid Waste Fund



- Customer Interaction: Explore additional features through the WasteWise social media app, such as service orders initiated by the customer, to enhance customer interaction and service customization.
- Infrastructure Improvements: Identify dead-end streets that require turnaround improvements, such as T-turnarounds, to enable automatic side loader trucks to service these areas more effectively and reduce the reliance on rear loader trucks.

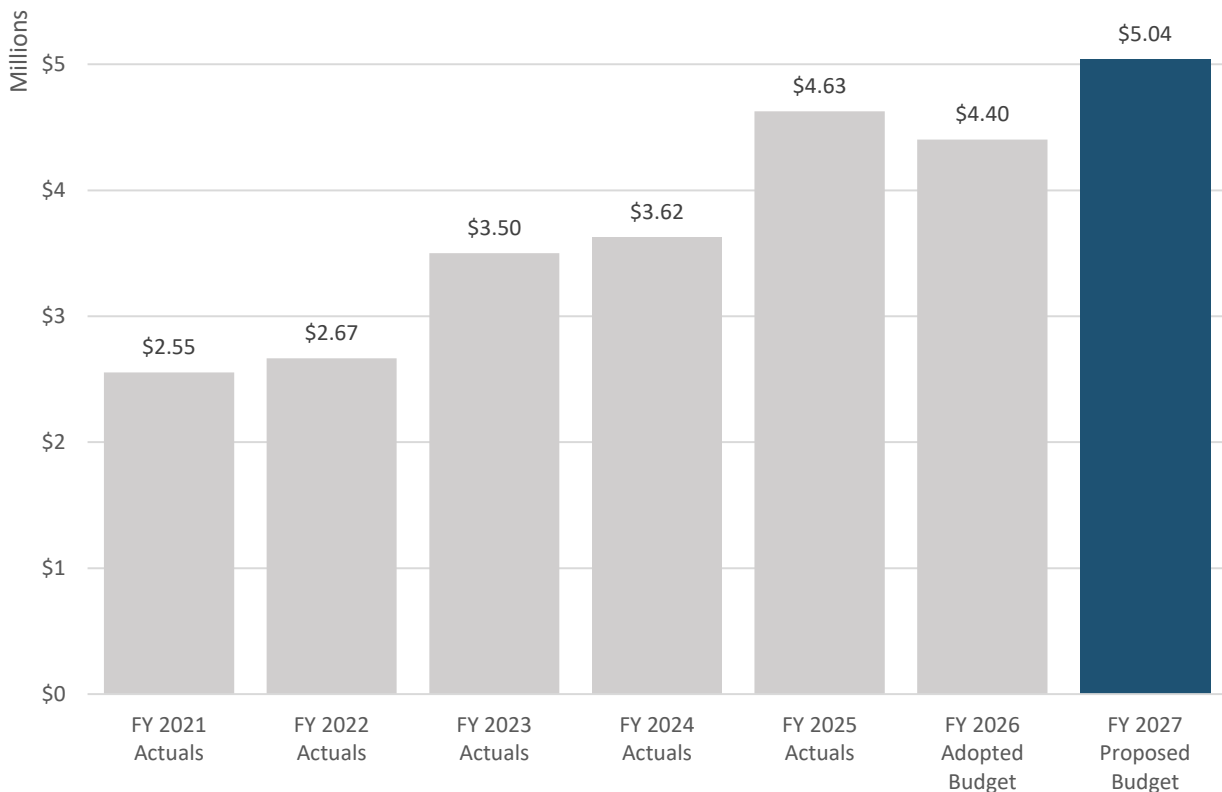
Performance Summary

Performance Indicator	Measure Type	FY 2025 Actuals	FY 2026 Projected	FY 2027 Goal
Total tons collected	Output	29,949	29,716	32,000
Tons per 1,000 collection points	Output	1,198	1,486	1,600
Cost per ton collected	Efficiency	\$30.00	\$31.00	\$32.00
Annual cost per residential collection	Efficiency	\$432.26	\$389.35	\$380.62
Monthly cost per residential collection	Efficiency	\$36.02	\$32.45	\$31.72

MAJOR SOURCES OF REVENUES

Residential Waste Collections = \$5,043,000

Residents are charged a monthly solid waste fee of \$16.00.

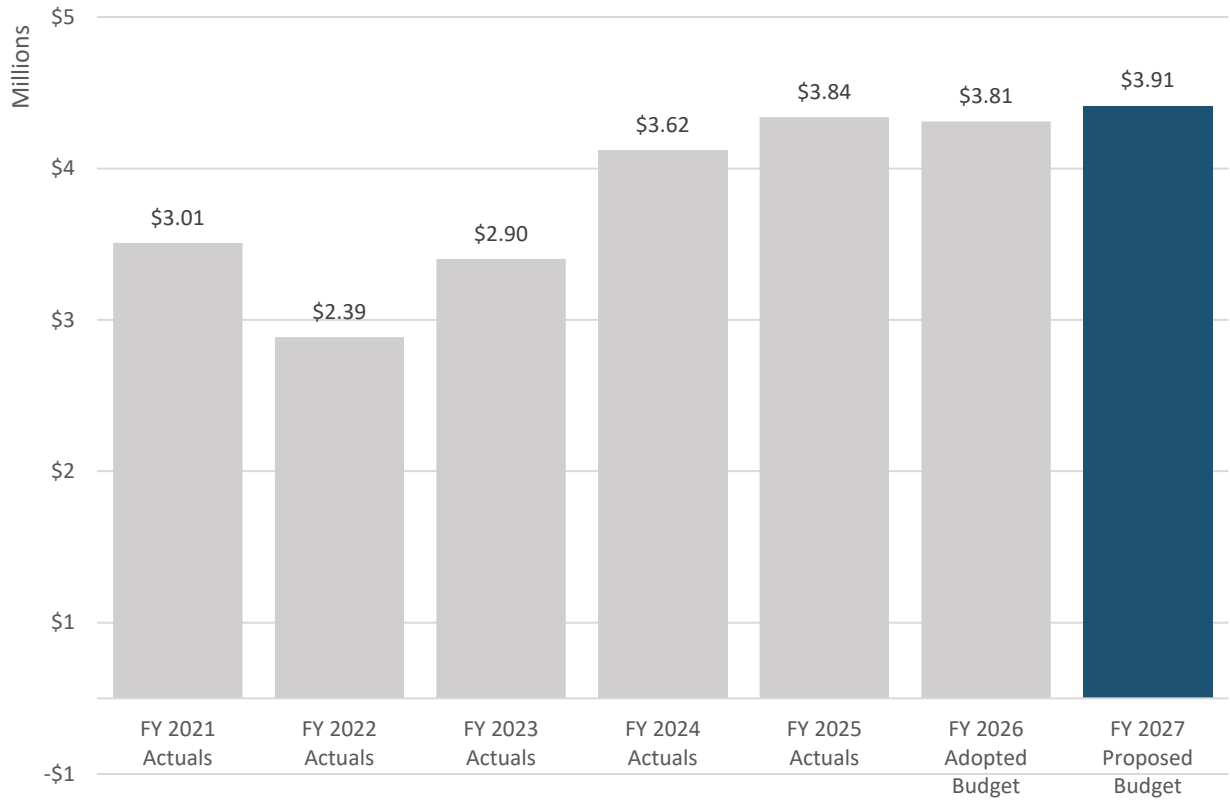


Solid Waste Fund



Transfer from the General Fund = \$3,914,358

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 in place and the General Fund is to provide funding for half of Solid Waste's budgeted expenditures.



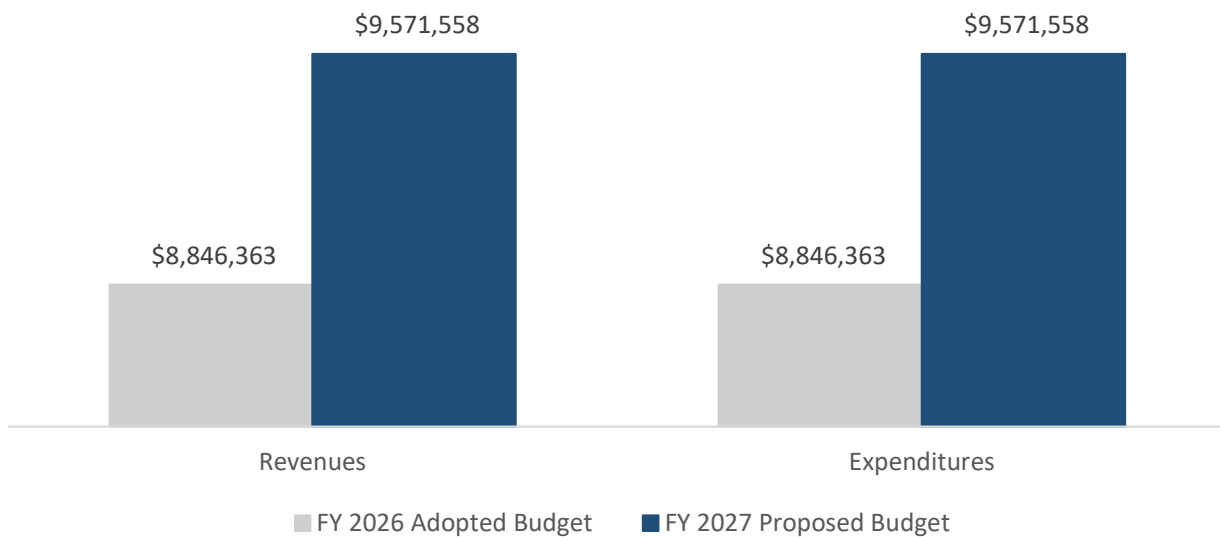
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Solid Waste Fund



Budget Summary

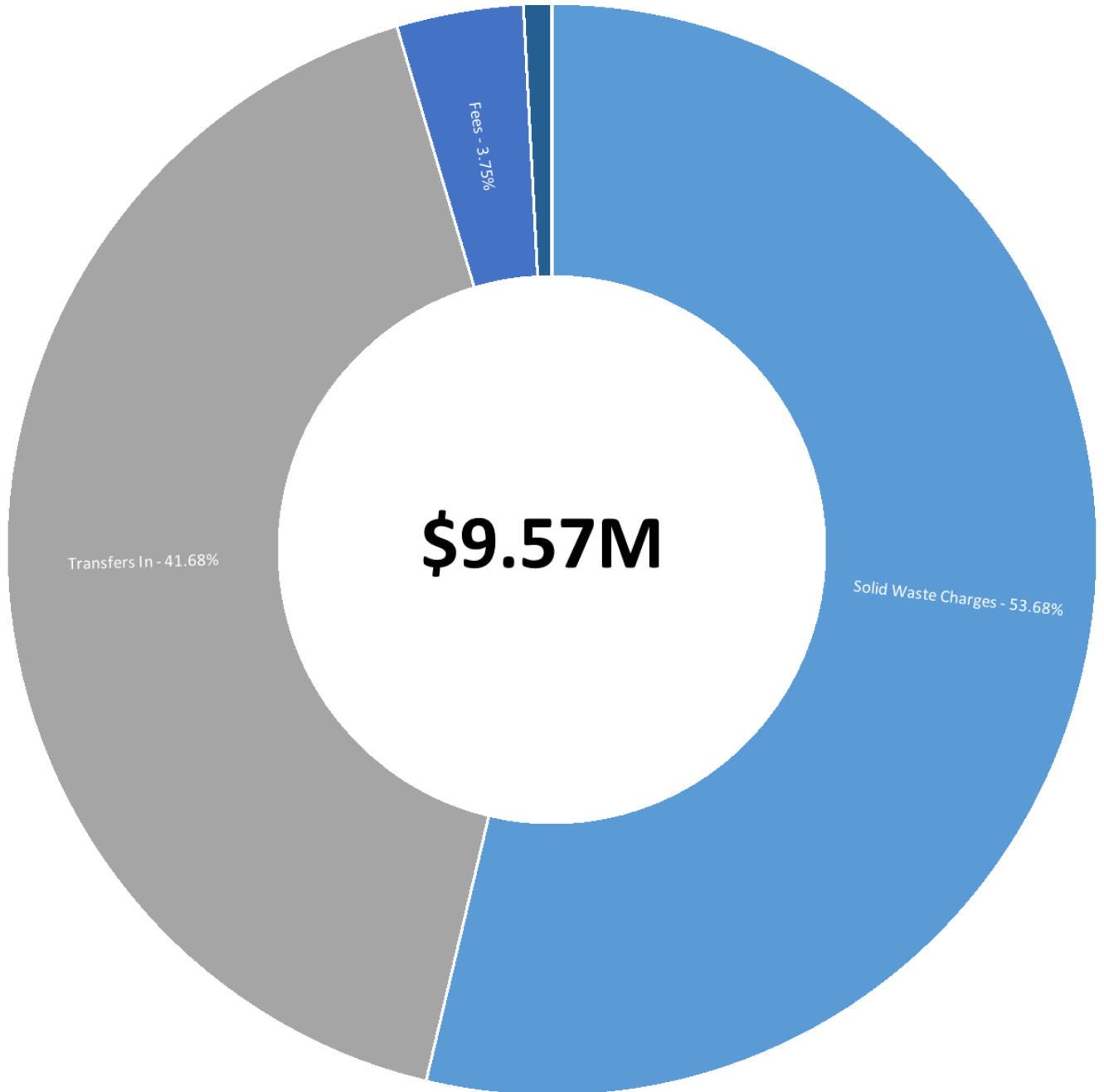
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$51,928	\$0	0.00%
Fees	\$418,499	\$393,500	\$393,500	\$359,200	-8.72%
Investment Earnings	\$81,320	\$75,000	\$75,000	\$80,000	6.67%
Other Revenues	\$3,614	\$0	\$0	\$5,000	0.00%
Solid Waste Charges	\$4,684,314	\$4,496,600	\$4,496,600	\$5,138,000	14.26%
Transfers In	\$3,898,174	\$3,881,263	\$3,881,263	\$3,989,358	2.79%
Total Revenues	\$9,085,921	\$8,846,363	\$8,898,291	\$9,571,558	8.20%
Personnel Costs	\$3,642,833	\$4,223,824	\$4,223,824	\$4,602,555	8.97%
Contracted Services	\$1,269,334	\$1,624,080	\$1,619,149	\$1,599,520	-1.51%
Debt Service	\$1,431	\$1,610	\$1,610	\$1,120	-30.43%
Equipment Lease & Utilities	\$901,086	\$1,016,445	\$1,016,445	\$1,063,518	4.63%
Equipment/Capital Outlay	\$1,434,330	\$13,000	\$13,000	\$10,000	-23.08%
Maintenance	\$748,473	\$841,000	\$841,000	\$769,500	-8.50%
Operational Support	\$1,116,081	\$996,404	\$1,053,263	\$1,422,558	42.77%
Travel/Training	\$8,294	\$20,000	\$20,000	\$15,600	-22.00%
Reimbursement of Services	\$100,740	\$110,000	\$110,000	\$87,187	-20.74%
Total Expenditures	\$9,222,602	\$8,846,363	\$8,898,291	\$9,571,558	8.20%



Solid Waste Fund



REVENUES



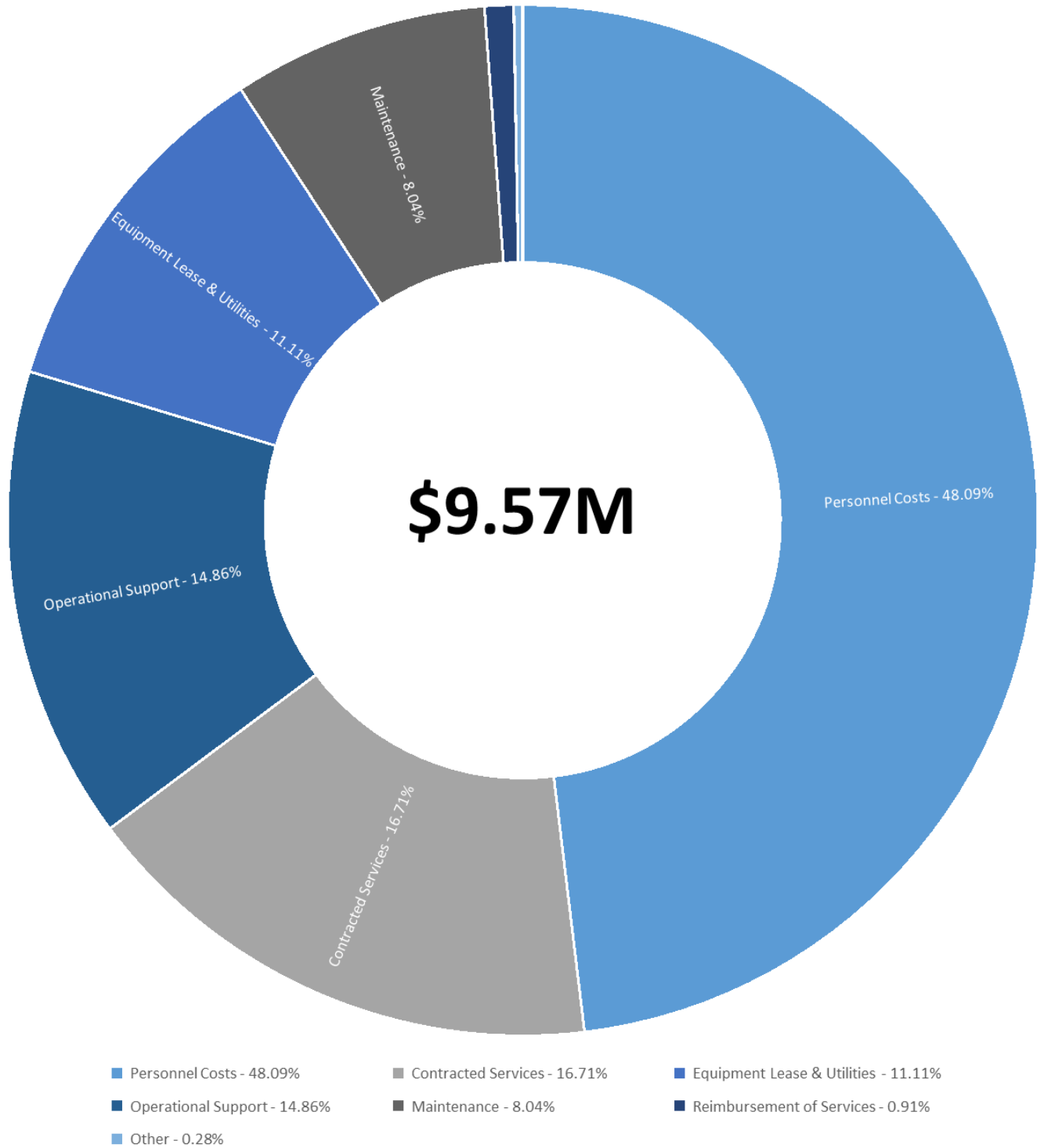
■ Solid Waste Charges - 53.68% ■ Transfers In - 41.68% ■ Fees - 3.75% ■ Other - 0.84%

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

Solid Waste Fund



EXPENDITURES



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

Stormwater Utility Fund



Mission Statement

The Stormwater Utility is dedicated to National Pollutant Discharge Elimination System (NPDES) permit compliance through the required six minimum measures, and enhancement of stormwater systems and programs in the City of Gastonia.

Department Summary

The City of Gastonia's stormwater system consists of more than 170 miles of pipe and 18,000 stormwater structures for gathering, draining and transporting runoff. The City's stormwater utility offers a variety of methods to help residents dealing with the effects of increased runoff. The programs vary greatly on solution options, cost and time frame for completion.

Departmental Divisions and Responsibilities

- Initial stormwater plan analysis and review is a preliminary service offered to our citizens to ensure that each development or land changing activity is done in a responsible manner with forethought for the future. Stormwater staff works with a variety of other departments to accomplish this goal.
- Right-of-way utility management and maintenance is the primary function of the stormwater utility. This utility is a passive utility that is directly tied to city owned and maintained streets. Debris, road hazards, and dirt can inhibit the flow of stormwater runoff and lead to flooding in streets and on property causing public nuisance and hazard.
- Expert technical assistance is always offered as a first line service to the citizens of Gastonia. Staff is equipped with an array of experience and technical knowledge to help mitigate the complex problems associated with hydrologic challenges.
- 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 a nominal contribution of generally 10%.
- The Storm Drain Extension Program offers a wide range of solutions to repair damage due to increased run-off. 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.
- Capital improvement projects (CIP) are long term, permanent solutions to the stormwater infrastructure within the City of Gastonia. These projects may include the repair and replacement of culvert pipe systems, or legacy infrastructure. These complex projects require a tremendous amount of time and capital to ensure their long-term viability.

FY 2026 Major Accomplishments

- Procured a new survey grade LiDar drone to increase the capabilities of engineering staff for site development, flood plain mapping and regional SCM identification throughout the City.
- Council approved amendments to post construction ordinance and high/low density definitions

Stormwater Utility Fund



- Continue to complete the Asset Inventory Assessment for blue line stream crossings in the City's infrastructure with the remaining LASII Grant funds received from NCDEQ
- Extended the contract with Staff360 for roadside litter pick up to prevent surface water pollution
- Continue working on Phase 1; Design and Planning, for the Duharts Critical Infrastructure Realignment and Stream Restoration Project
- Continue to identify additional funding sources to complete Phase 2 of the Duharts Critical Infrastructure Realignment and Stream Restoration Project
- Completed Off-R/W Stormwater Projects:
 - 928 Raleigh Ct
 - 1607 Fairfield Dr
 - 1609 Fairfield Dr
 - 2317 Sedgefield Dr
 - 1188 Plantation Trl
 - 581 Tryon Pl
 - 1408 Castle Ct
 - 4476 Huntington Dr
 - 2236 Remount Rd

FY 2027 Budget Highlights

- Expand the United States Geological Survey (USGS) stream monitoring network to include all four major watersheds within the City's municipal limits with modeling for NCDPS Emergency Management Dashboard
- To increase the capabilities of staff and provide more optimal service to the citizens through the use of a LiDar drone purchased over fiscal year 24/25
- Continue to address corrective actions and requirements generated during the Stormwater Permit Audit with NCDEQ in 2022

Goals

- Find additional funding sources for other stream restoration projects throughout the City
- Install a monitoring network for the Duharts Creek Watershed to obtain data, such as the stream's flow rates, depths and velocities
- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department
- Implement Watershed Manager roles and implement specific work plans to better identify and address deficiencies and opportunities in the four major watersheds of the City
- Conduct a comprehensive review of the stormwater ERU square footage average and investigate the feasibility of Implementing a two-tiered billing hierarchy for single family residential stormwater billing
- Increase the efficiency and quality of plan reviews with additional staff that will focus on plan review and project management

Stormwater Utility Fund



- Have a completed Asset Inventory Assessment and Stormwater CIP list for all major stormwater infrastructure through the City of Gastonia
- Begin creating Nine Step Watershed Management Plans for the major watersheds in the City

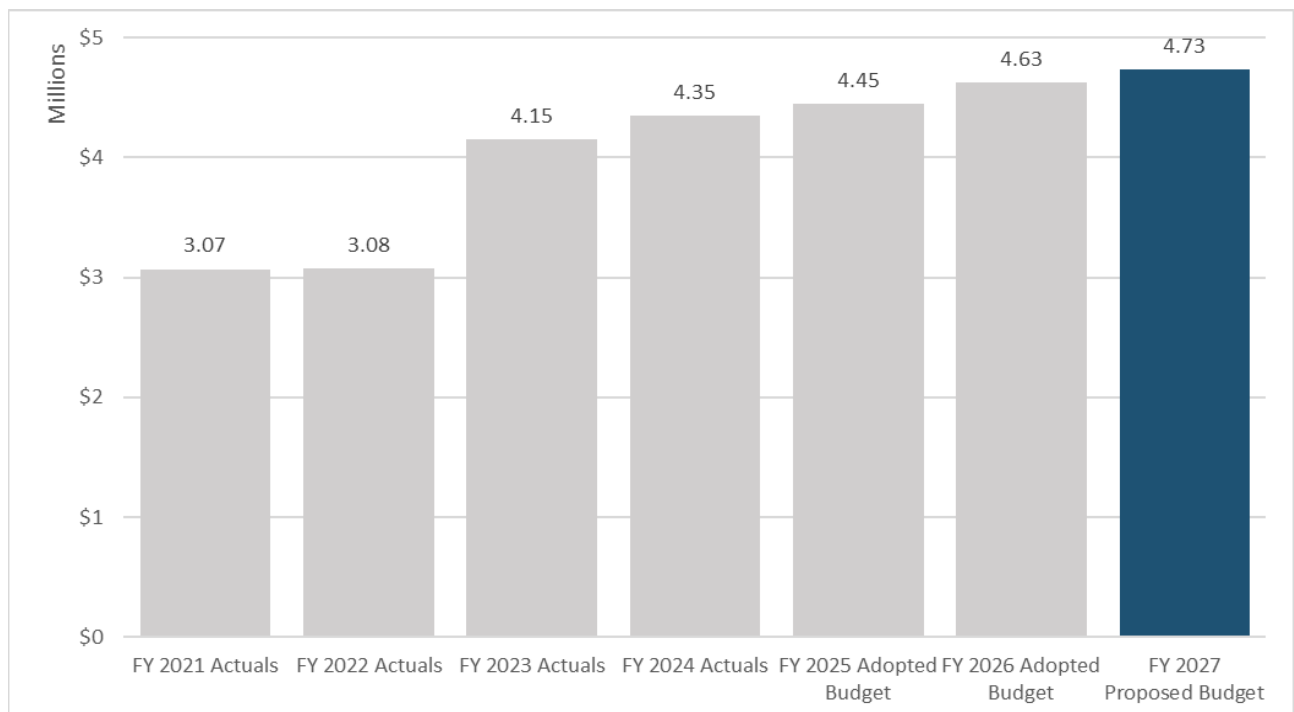
Objectives

- Implement Illicit Discharge Detection Elimination (IDDE) program for permit compliance
- Implement Post-Construction Stormwater Runoff Program for permit compliance
- 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 all major watersheds over the next five budget years through partnerships with USGS and NCDPS
- Implement a Five-Year Stormwater Utility Strategic Plan that specifically lays out the City’s preparation for becoming a Large MS4 Municipality. Including Post Construction permitting and Erosion Control Permitting to be entirely under the City’s control

MAJOR SOURCES OF REVENUE

Stormwater Sales = \$4,731,270

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 2027 budget maintains a fee of \$5.00 per ERU.



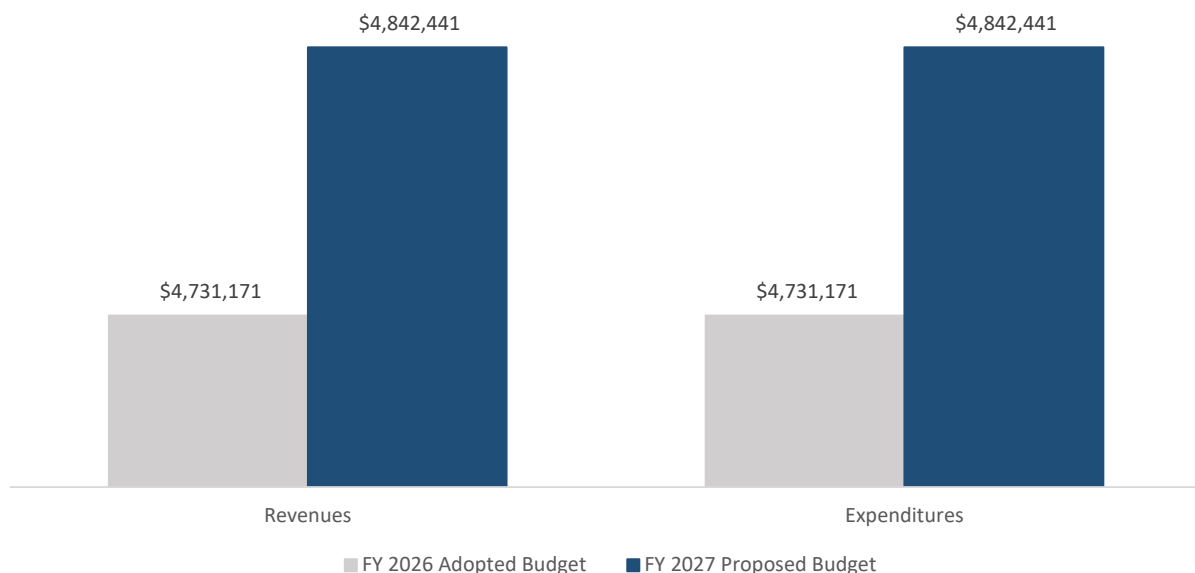
Stormwater Utility Fund



Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$437,925	\$0	0.00%
Fees	\$32,334	\$30,250	\$30,250	\$30,000	-0.83%
Investment Earnings	\$98,720	\$72,000	\$72,000	\$80,000	11.11%
Non-recurring Grants	\$31,185	\$0	\$338,815	\$0	0.00%
Other Revenues	\$1,920	\$0	\$0	\$0	0.00%
Operating Grants	\$31,520	\$0	\$0	\$0	0.00%
State Transfers	\$15,685	\$0	\$0	\$0	0.00%
Stormwater Fees	\$4,469,992	\$4,628,921	\$4,628,921	\$4,732,441	2.24%
Total Revenues	\$4,681,356	\$4,731,171	\$5,507,911	\$4,842,441	2.35%

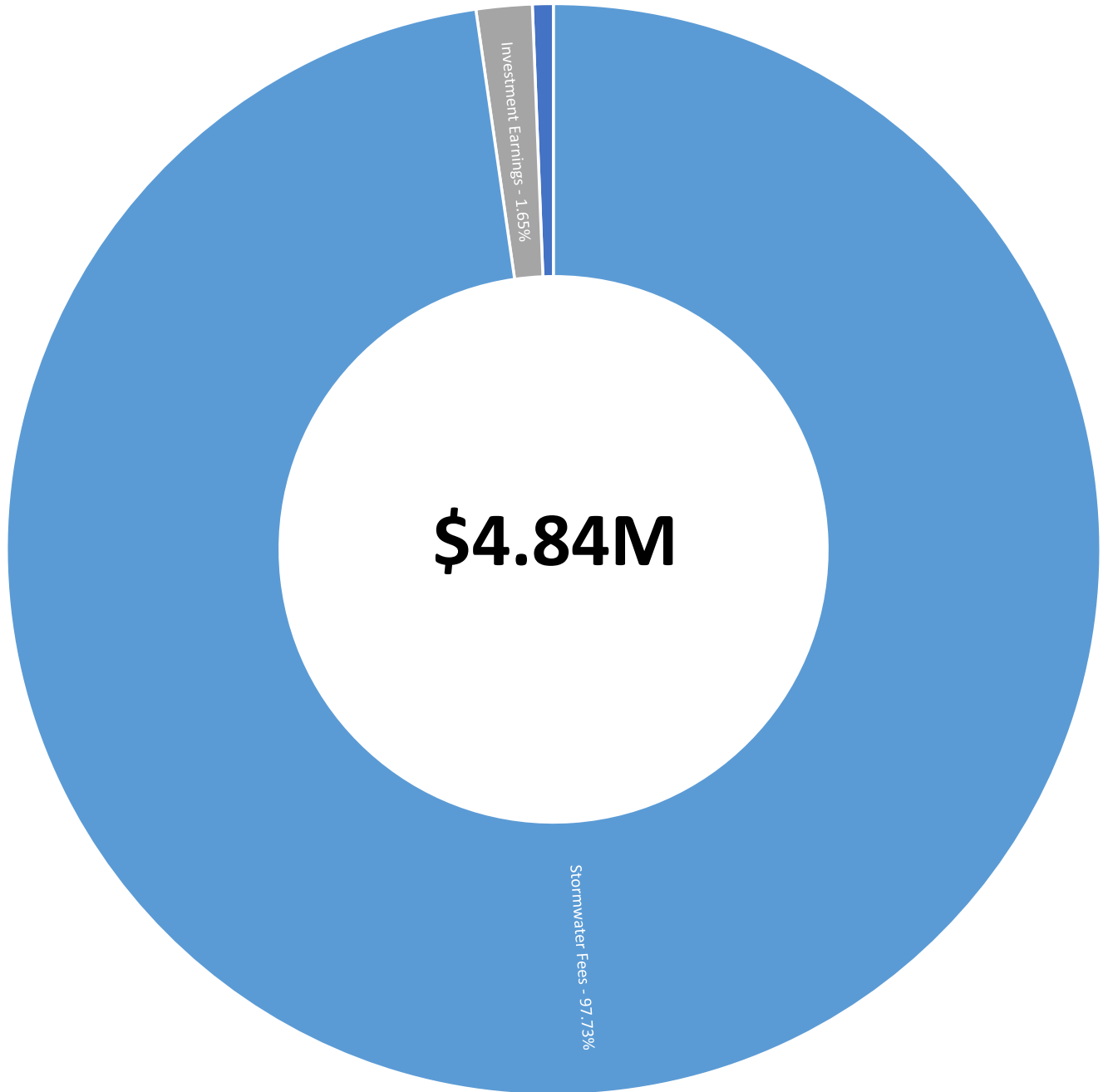
Personnel Costs	\$729,497	\$975,941	\$975,941	\$1,157,063	18.56%
Contracted Services	\$137,304	\$230,556	\$574,653	\$431,395	87.11%
Debt Service	\$30,000	\$0	\$0	\$0	0.00%
Equipment Lease & Utilities	\$163,037	\$87,629	\$87,629	\$51,834	-40.85%
Equipment/Capital Outlay	\$87,562	\$420,000	\$821,649	\$153,335	-63.49%
Maintenance	\$113,357	\$189,500	\$207,010	\$202,500	6.86%
Operational Support	\$506,458	\$513,600	\$524,680	\$537,870	4.73%
Reimbursement of Services	\$1,185,135	\$901,407	\$901,407	\$2,044,785	126.84%
Transfers Out	\$1,024,995	\$1,368,268	\$1,368,268	\$237,649	-82.63%
Travel/Training	\$25,881	\$44,270	\$46,674	\$26,010	-41.25%
Total Expenditures	\$4,003,226	\$4,731,171	\$5,507,911	\$4,842,441	2.35%



Stormwater Utility Fund



REVENUES



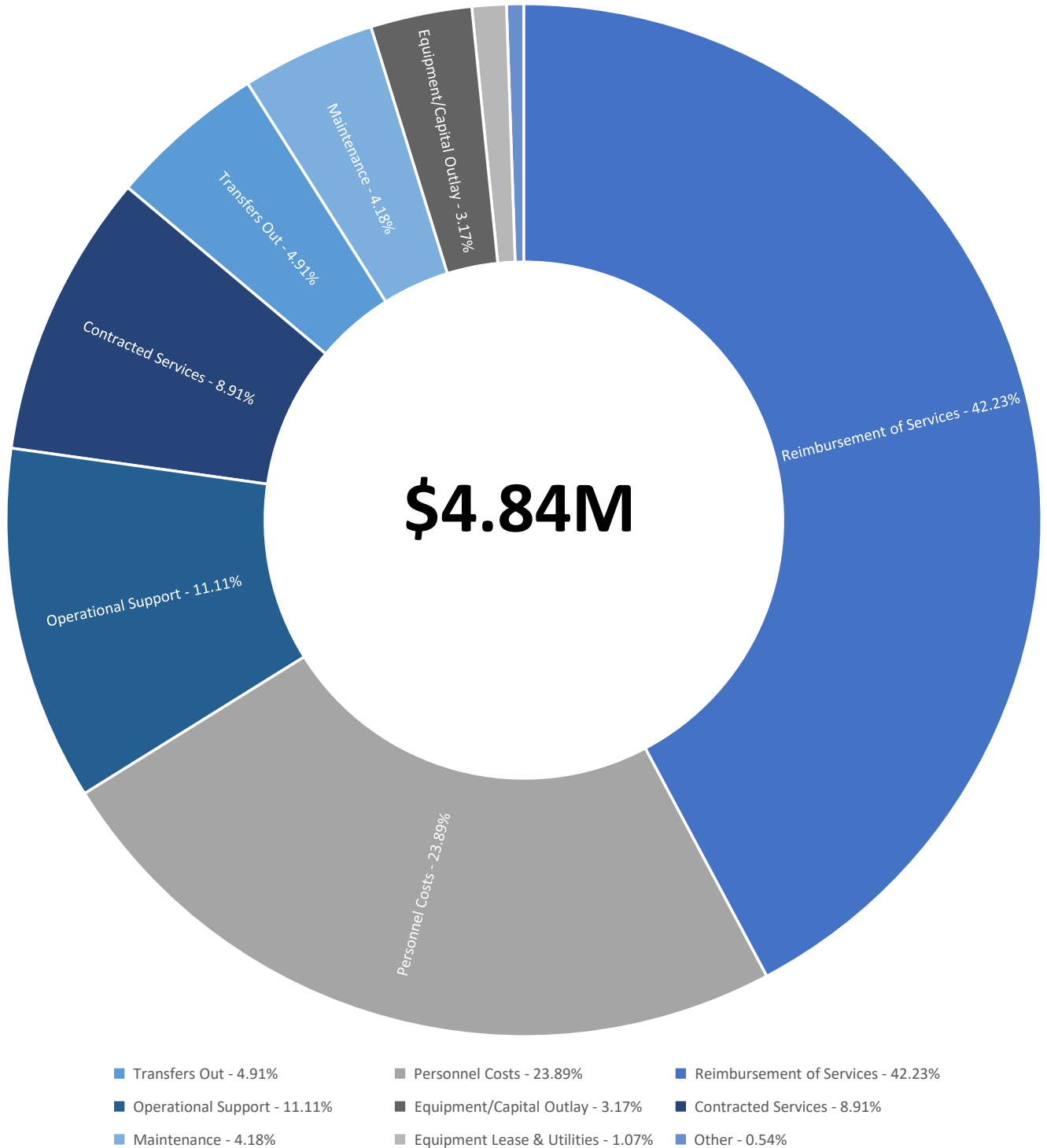
■ Stormwater Fees - 97.73% ■ Investment Earnings - 1.65% ■ Other - 0.62%

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

Stormwater Utility Fund



EXPENDITURES



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

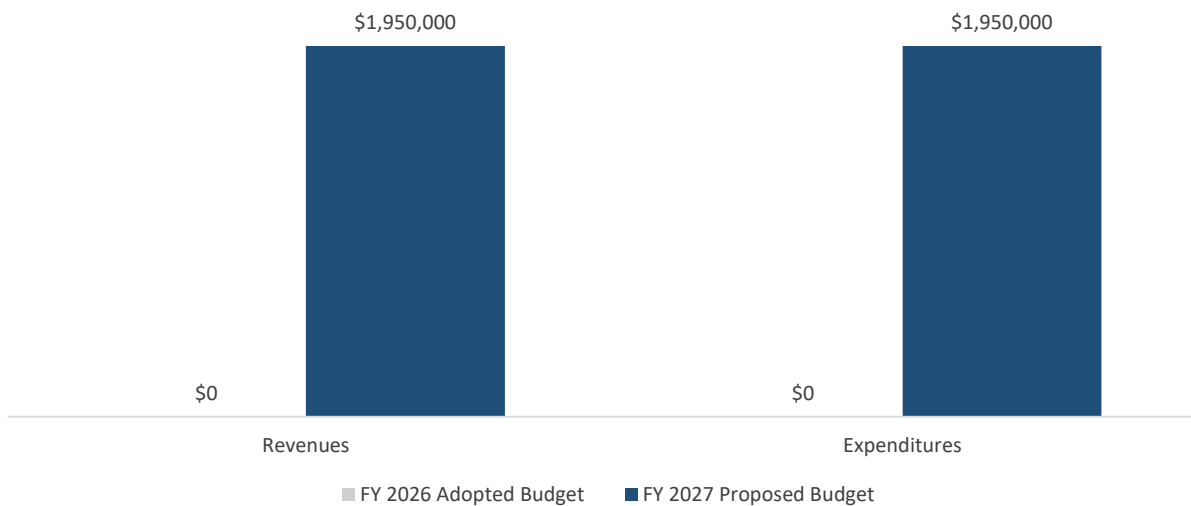
Electric Rate Stabilization Fund



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.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$0	\$1,950,000	0.00%
Investment Earnings	\$632,813	\$0	\$0	\$0	0.00%
Transfers In	\$2,400,000	\$0	\$0	\$0	0.00%
Total Revenues	\$3,032,813	\$0	\$0	\$1,950,000	0.00%
Transfers Out	\$0	\$0	\$0	\$1,950,000	0.00%
Total Expenditures	\$0	\$0	\$0	\$1,950,000	0.00%



Water & Sewer Capital Expansion/Development



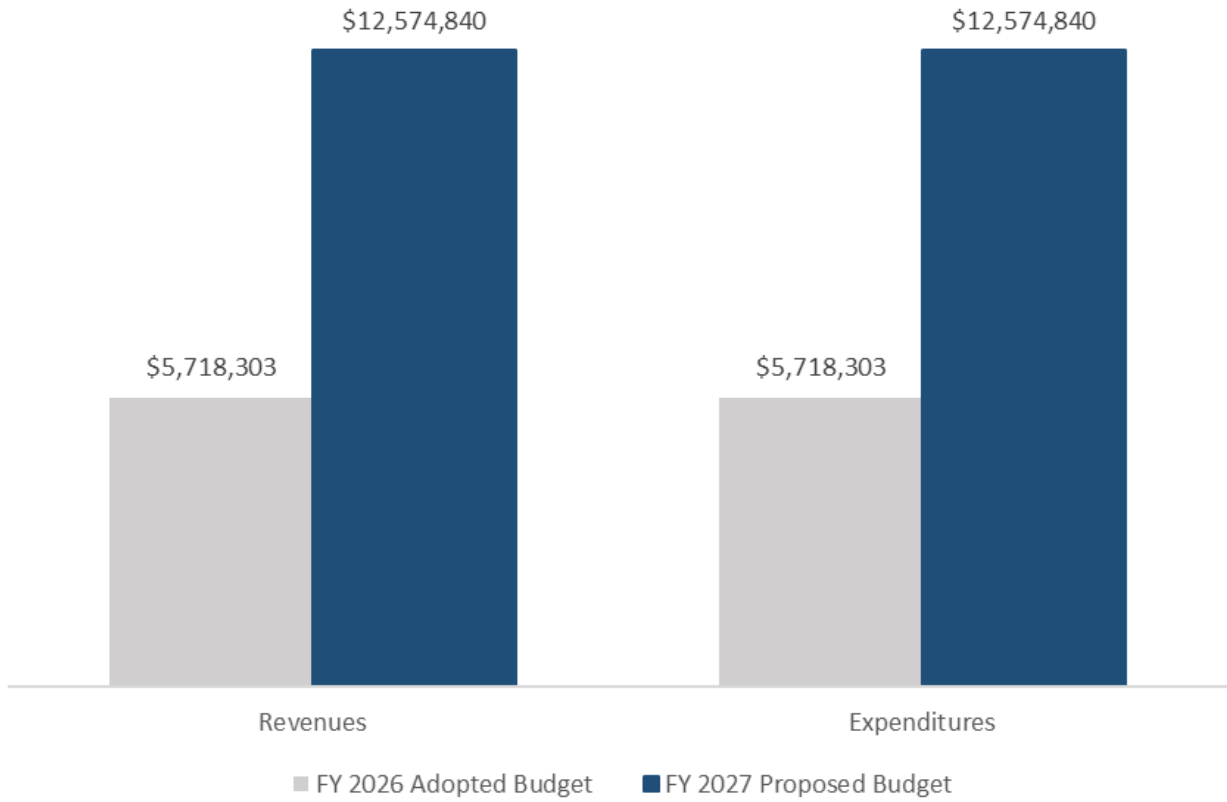
This fund contains any excess funds remaining in the Water & Sewer Fund (330) at year-end are transferred to this fund with the balance accumulating to help offset the cost of future system needs, as well as future expansion to the base structure in the event of annexation, if needed. Because this fund 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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$1,136,599	\$0	0.00%
Investment Earnings	\$689,889	\$720,000	\$720,000	\$500,000	-30.56%
Transfers In	\$6,590,313	\$4,998,303	\$4,998,303	\$12,074,840	141.58%
Total Revenues	\$7,280,202	\$5,718,303	\$6,854,902	\$12,574,840	119.91%
Operational Support	\$0	\$0	\$610,000	\$500,000	0.00%
Transfers Out	\$12,044,603	\$5,718,303	\$6,244,902	\$12,074,840	111.16%
Total Expenditures	\$12,044,603	\$5,718,303	\$6,854,902	\$12,574,840	119.91%

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Water & Sewer Capital Expansion/Development



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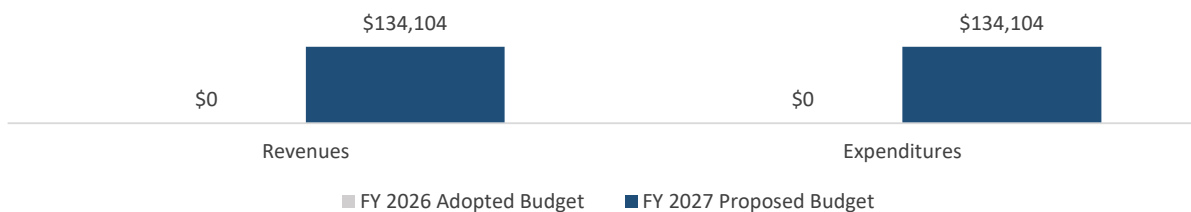
Water & Sewer Renewal & Replacement



The Water & Sewer Renewal & Replacement Fund is a reserve for unexpected and unbudgeted Water & Sewer capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Water & Sewer fund. At that same Council meeting, another resolution was approved acknowledging that a phased-in approach would be necessary to achieve this balance and therefore, a minimum transfer of \$100,000 with each annual budget would be required until that balance was achieved. The FY 2027 transfer amount is \$38,104.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$114,871	\$0	\$0	\$96,000	0.00%
Transfers In	\$0	\$0	\$0	\$38,104	0.00%
Total Revenues	\$114,871	\$0	\$0	\$134,104	0.00%
Operational Support	\$0	\$0	\$0	\$134,104	0.00%
Total Expenditures	\$0	\$0	\$0	\$134,104	0.00%



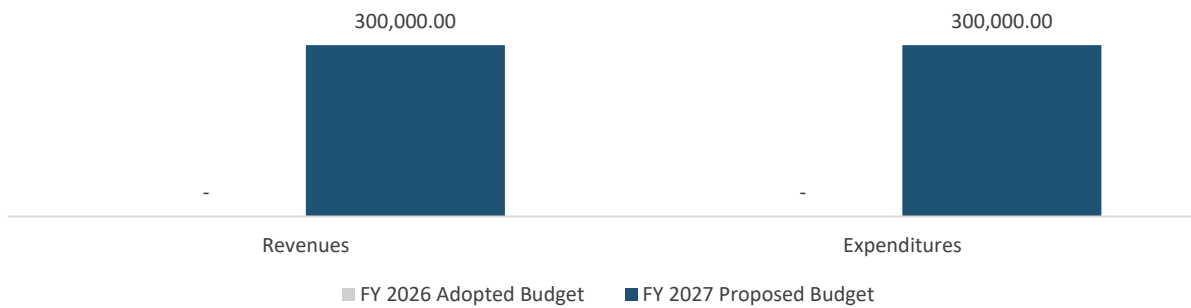
Electric Renewal & Replacement



The Electric Renewal & Replacement Fund is a reserve for unexpected and unbudgeted Electric capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Electric fund. The minimum fund balance is currently over 5% of the estimated gross revenues of the Electric fund; therefore, no transfer is budgeted for FY 2027.

Budget Summary

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$344,757	\$0	\$0	\$300,000	100.00%
Total Revenues	\$344,757	\$0	\$0	\$300,000	100.00%
Operational Support	\$0	\$0	\$0	\$300,000	100.00%
Total Expenditures	\$0	\$0	\$0	\$300,000	100.00%



Internal Service Funds



Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis.

Health Self-Insurance (868)

This fund is used to accumulate and allocate the costs of providing self-insured medical coverage to City employees.

Dental Self-Insurance (870)

This fund is used to accumulate and allocate the costs of providing self-insured dental coverage to City employees.

Vehicle/Equipment Renewal & Replacement (880)

This fund is used to accumulate and allocate the costs associated with the City's vehicle and equipment replacement program, 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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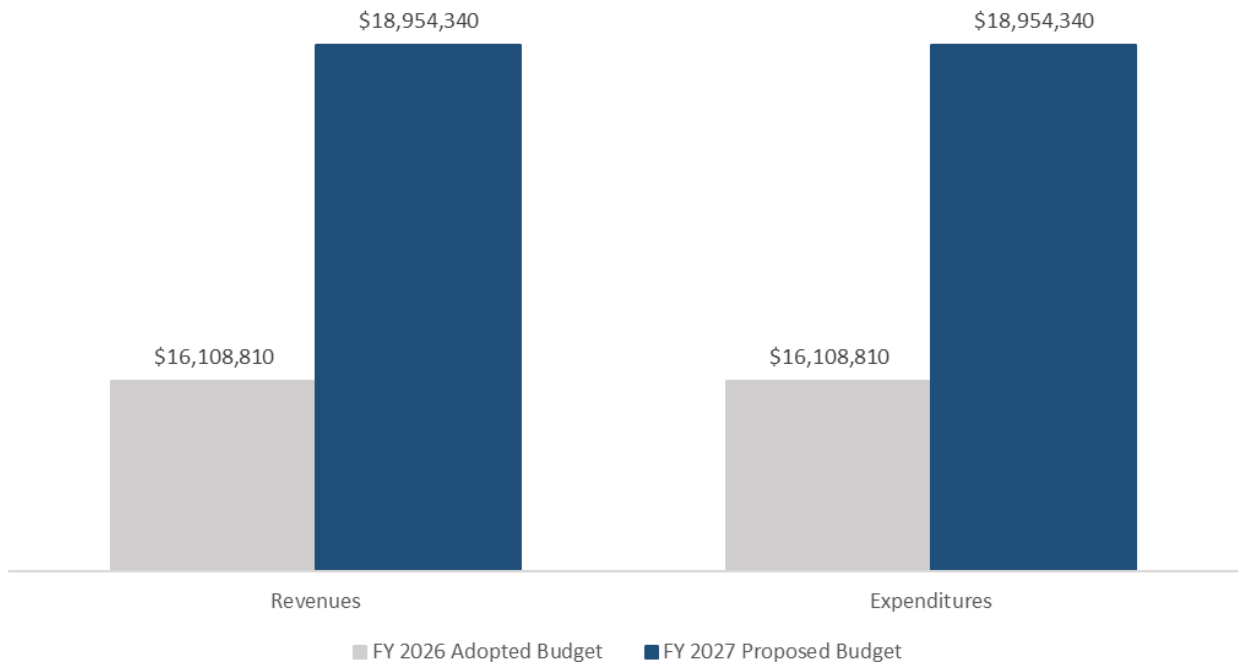
Health Self-Insurance Fund



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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$2,000,000	\$2,000,000	\$2,000,000	0.00%
Investment Earnings	\$140,386	\$240,000	\$240,000	\$120,000	-50.00%
Other Revenues	\$14,773,797	\$13,868,810	\$13,868,810	\$16,834,340	21.38%
Total Revenues	\$14,914,183	\$16,108,810	\$16,108,810	\$18,954,340	17.66%
Contracted Services	\$577,977	\$670,915	\$711,915	\$748,348	11.54%
Equipment Lease & Utilities	\$6,112	\$6,380	\$6,380	\$6,480	1.57%
Equipment/Capital Outlay	\$25,337	\$0	\$0	\$0	0.00%
Maintenance	\$0	\$0	\$800	\$1,000	0.00%
Operational Support	\$15,093,898	\$15,431,515	\$15,389,715	\$18,198,512	17.93%
Total Expenditures	\$15,703,324	\$16,108,810	\$16,108,810	\$18,954,340	17.66%



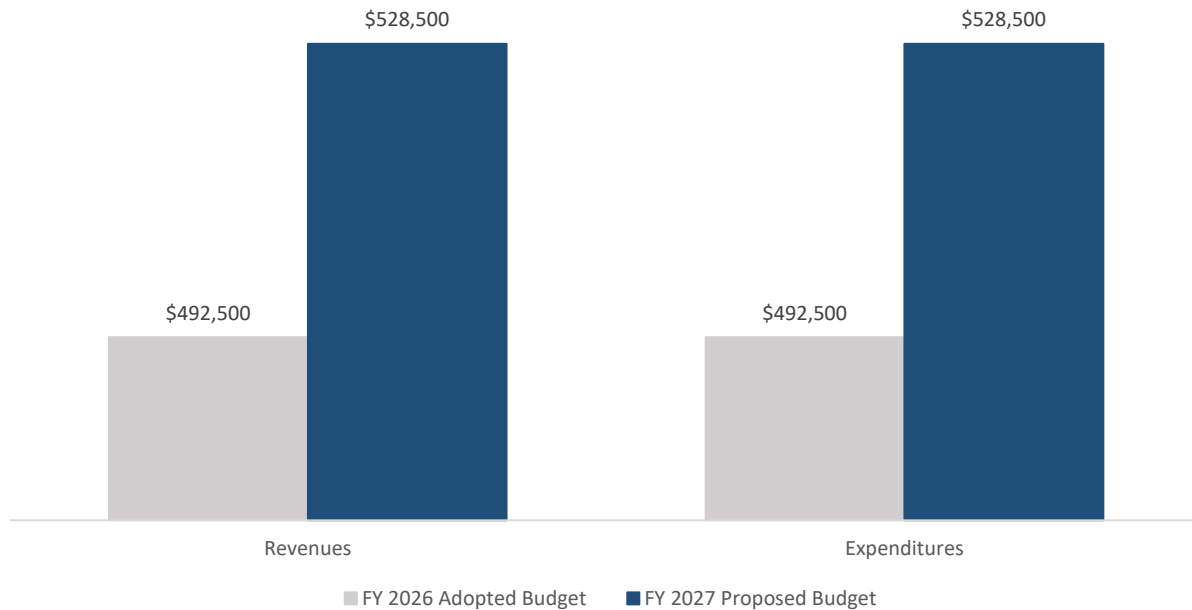
Dental Self-Insurance Fund



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 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$10,304	\$9,000	\$9,000	\$9,000	0.00%
Other Revenues	\$445,038	\$483,500	\$483,500	\$519,500	7.45%
Total Revenues	\$455,342	\$492,500	\$492,500	\$528,500	7.31%
Operational Support	\$482,583	\$492,500	\$492,500	\$528,500	7.31%
Total Expenditures	\$482,583	\$492,500	\$492,500	\$528,500	7.31%



Technology Internal Services Fund



Mission Statement

To guide and manage the use of existing and emerging communication systems and technology throughout the City and to serve the citizens of Gastonia in an efficient and cost-effective manner.

Department Summary

The mission of Technology Services is accomplished by partnering with all City Departments to understand their business requirements and act as technology consultants, project managers, systems implementers, developers, change managers, and technical support to ensure the delivery of technology solutions that add value.

Departmental Divisions and Responsibilities

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

FY 2026 Major Accomplishments

- Refreshed desktop computers, laptops, tablets for all other City departments and Public Safety.
- Replacement of 106 radios for Police and Fire
- AMI – close to complete IT integration, expected to GO live June 2026
- Replaced email security gateway
- Replacement of MFA solution
- Replaced Core Network Switches
- Started implementation of EERP expected to be completed in 2028
- Moved Helpdesk to radio shop building to stream-line customer support
- Replaced UPS in primary data center

FY 2027 Budget Highlights

- Continuing radio replacement for Police and Fire
- Expand user adoption of document management system
- Lifecycle replacement of computers
- Refresh of Network equipment

Technology Internal Services Fund



- Migrate from Microsoft Office products to Office 365
- Utility Advanced Metering Infrastructure

Goals

- Work with all City departments to expand/enhance the applications that serve their business units
- Continuously improve both infrastructure and application security
- Improve security and functionality for citizen communication and engagement
- Improve internal business processes and enhance collaboration for greater efficiency across the city

Objectives

- Complete the implementation/migration process of the asset management system that supports Public Utilities and Public Works
- Implementation of the Advanced Metering Infrastructure (AMI) project with Public Utilities and Finance
- Refresh network and end-user computer equipment to address any end-of-life or end-of-support items
- Update radios and radio infrastructure as needed to remain compliant and compatible with partnering systems
- EERP implementation

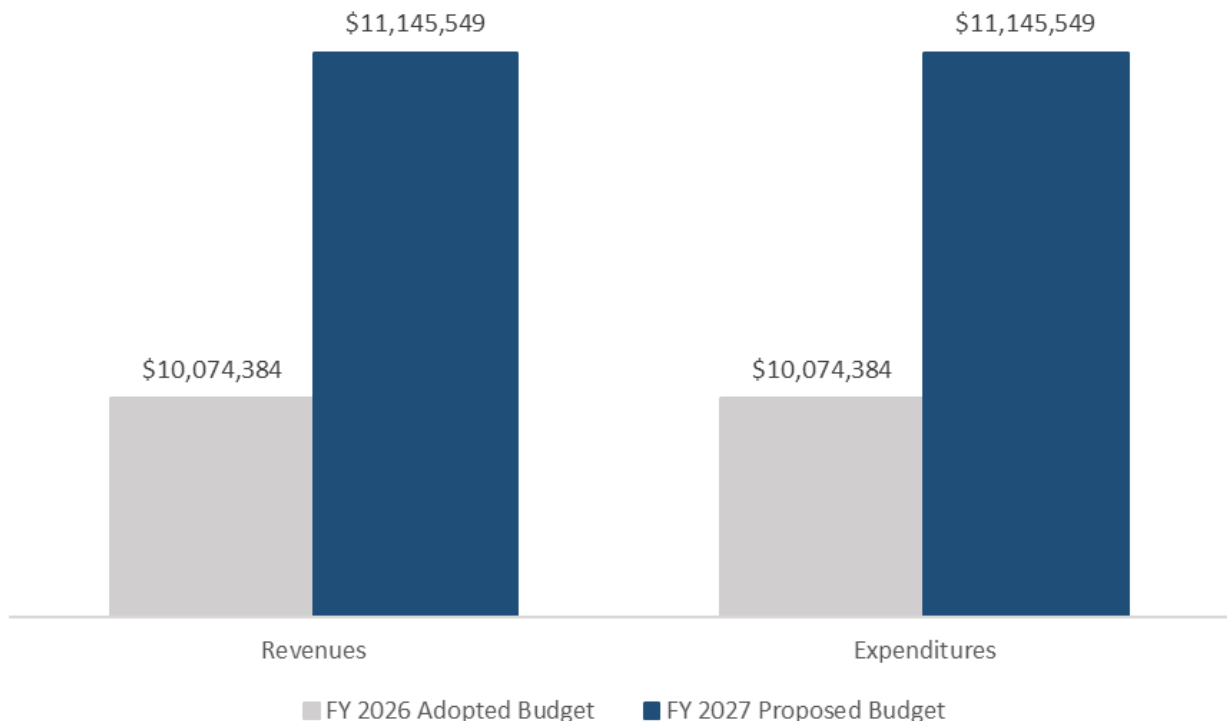
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Technology Internal Services Fund



Budget Summary

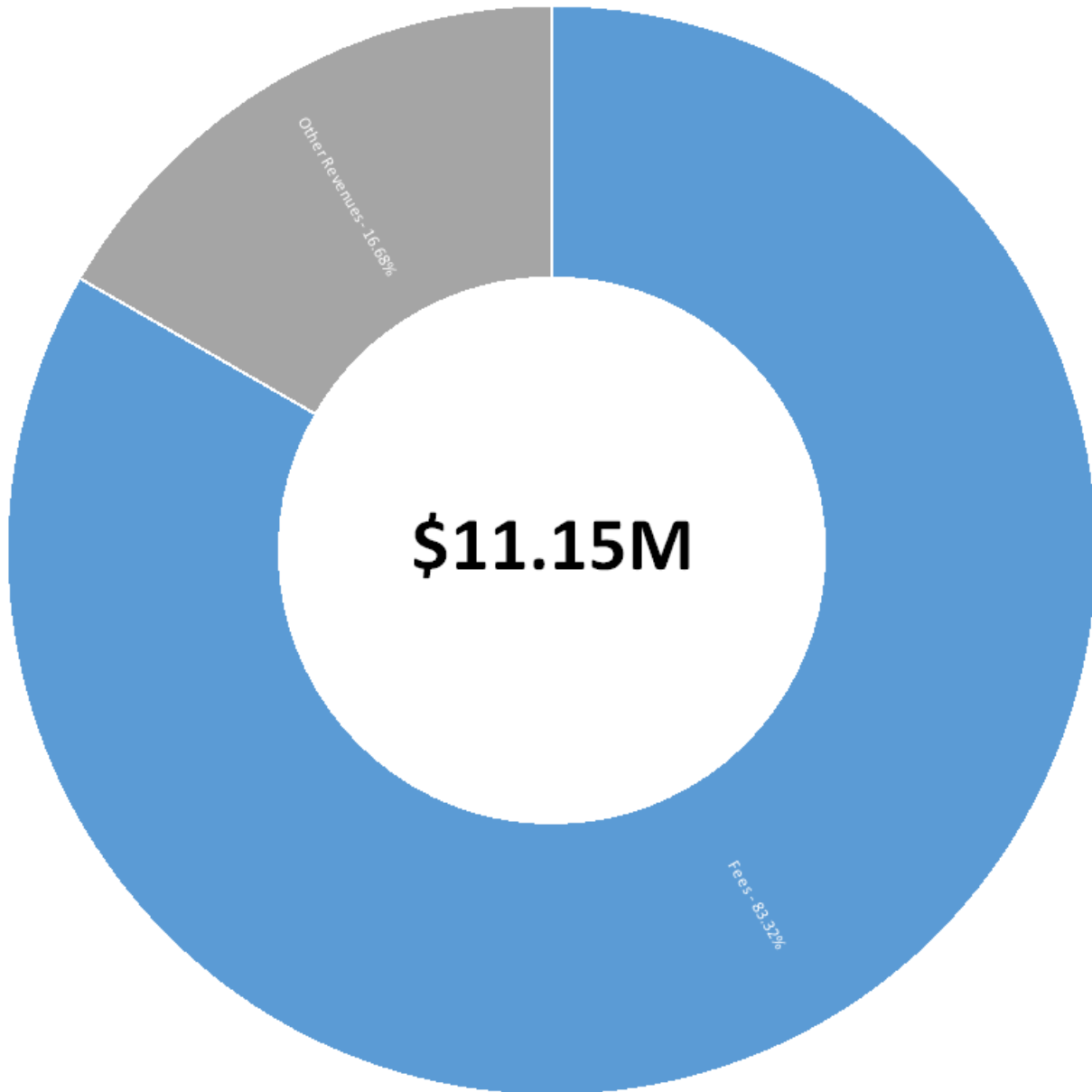
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Appropriated Fund Balance	\$0	\$0	\$2,596,325	\$0	0.00%
Fees	\$8,088,864	\$8,174,182	\$8,174,182	\$9,286,076	13.60%
Investment Earnings	\$111,462	\$100,000	\$100,000	\$110,000	10.00%
Operating Grants	\$197,939	\$0	\$0	\$0	0.00%
Other Revenues	\$2,459,484	\$1,800,202	\$1,800,202	\$1,749,473	-2.82%
Total Revenues	\$10,857,749	\$10,074,384	\$12,670,709	\$11,145,549	10.63%
Contracted Services	\$2,905,107	\$3,500,060	\$4,851,378	\$3,521,782	0.62%
Debt Service	\$124,939	\$3,320	\$3,320	\$2,310	-30.42%
Equipment Lease & Utilities	\$1,101,364	\$491,740	\$491,740	\$722,707	46.97%
Equipment/Capital Outlay	\$718,810	\$40,320	\$669,086	\$816,943	1926.15%
Maintenance	\$255,420	\$250,330	\$477,395	\$108,345	-56.72%
Operational Support	\$735,687	\$946,549	\$1,318,316	\$847,071	-10.51%
Personnel Costs	\$4,247,383	\$4,735,145	\$4,735,145	\$5,022,771	6.07%
Travel/Training	\$66,993	\$106,920	\$124,330	\$103,620	-3.09%
Total Expenditures	\$10,155,703	\$10,074,384	\$12,670,710	\$11,145,549	10.63%



Technology Internal Services Fund



REVENUES



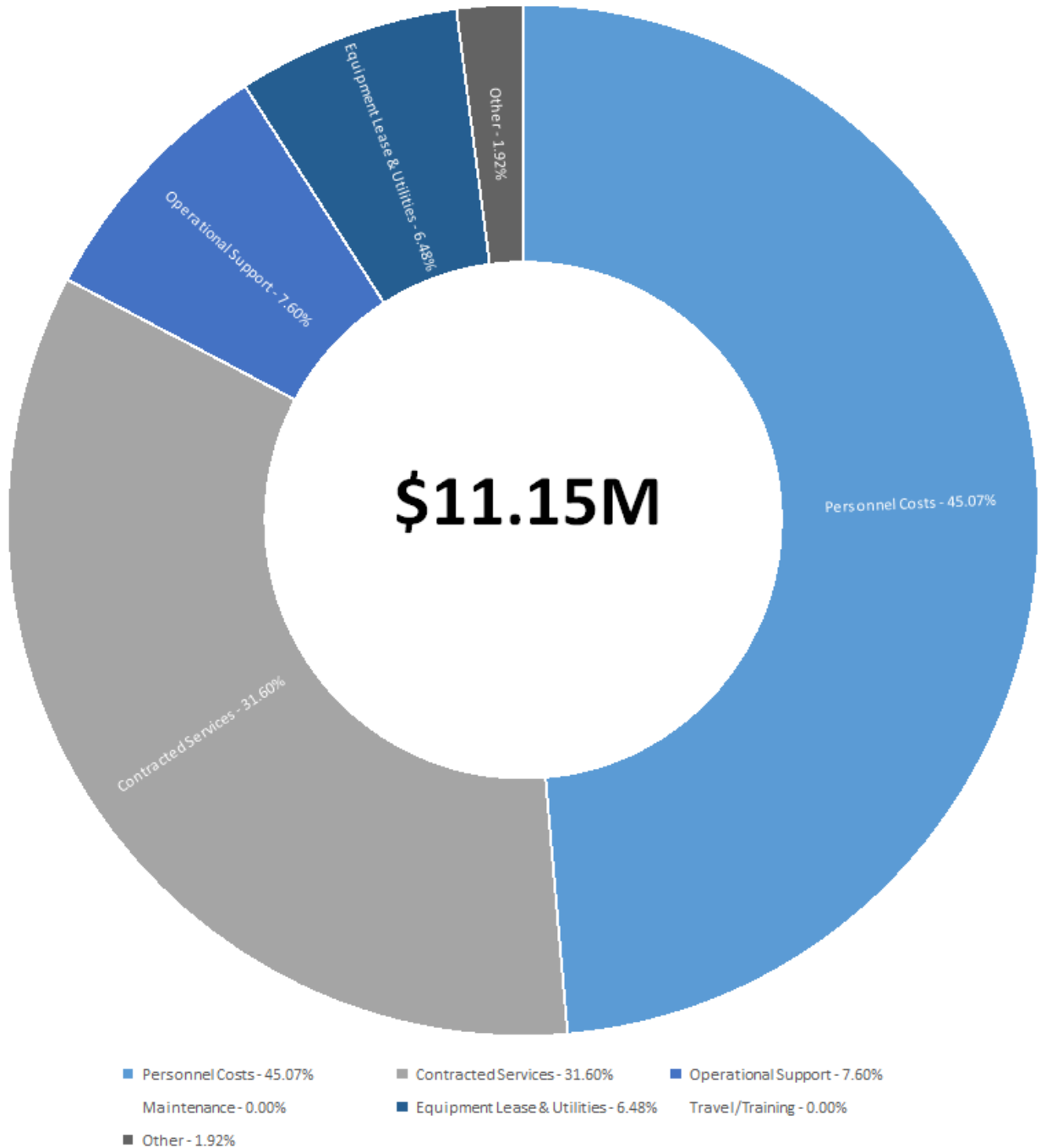
■ Fees - 83.32% ■ Other Revenues - 16.68%

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

Technology Internal Services Fund



EXPENDITURES



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

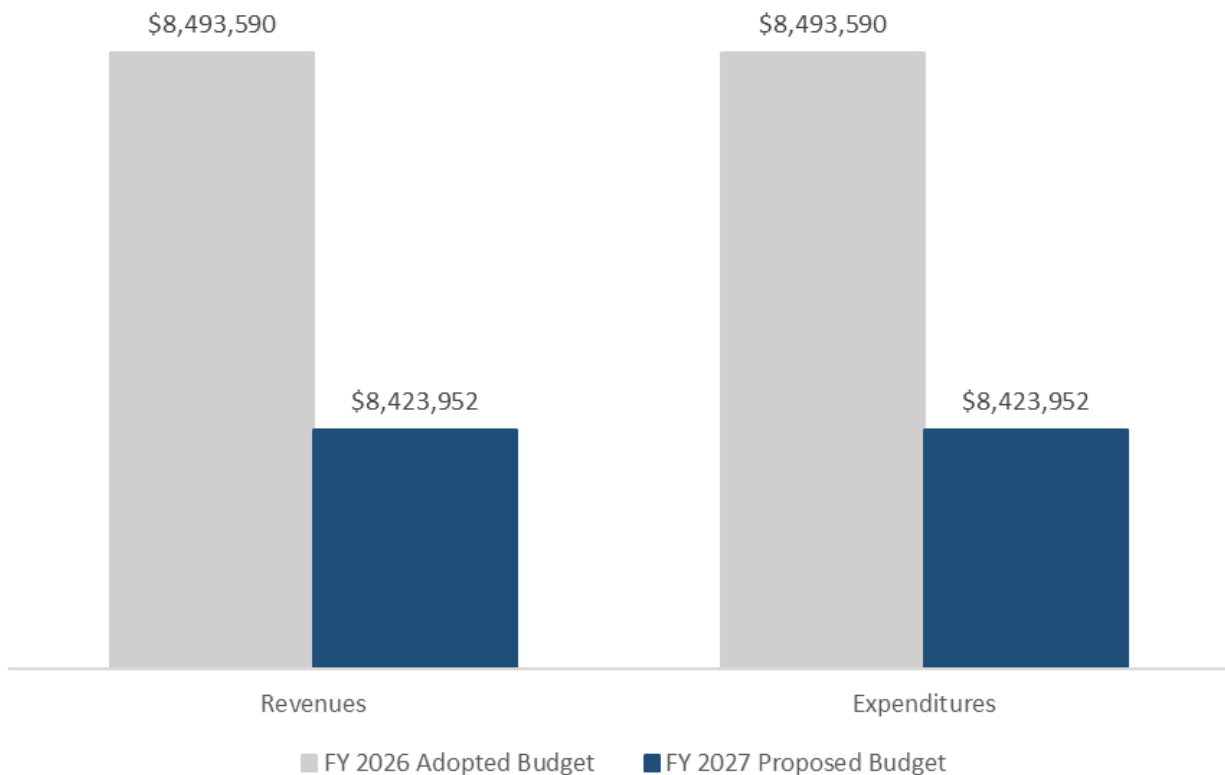
Vehicle/Equipment Renewal & Replacement Fund



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

Budget Summary

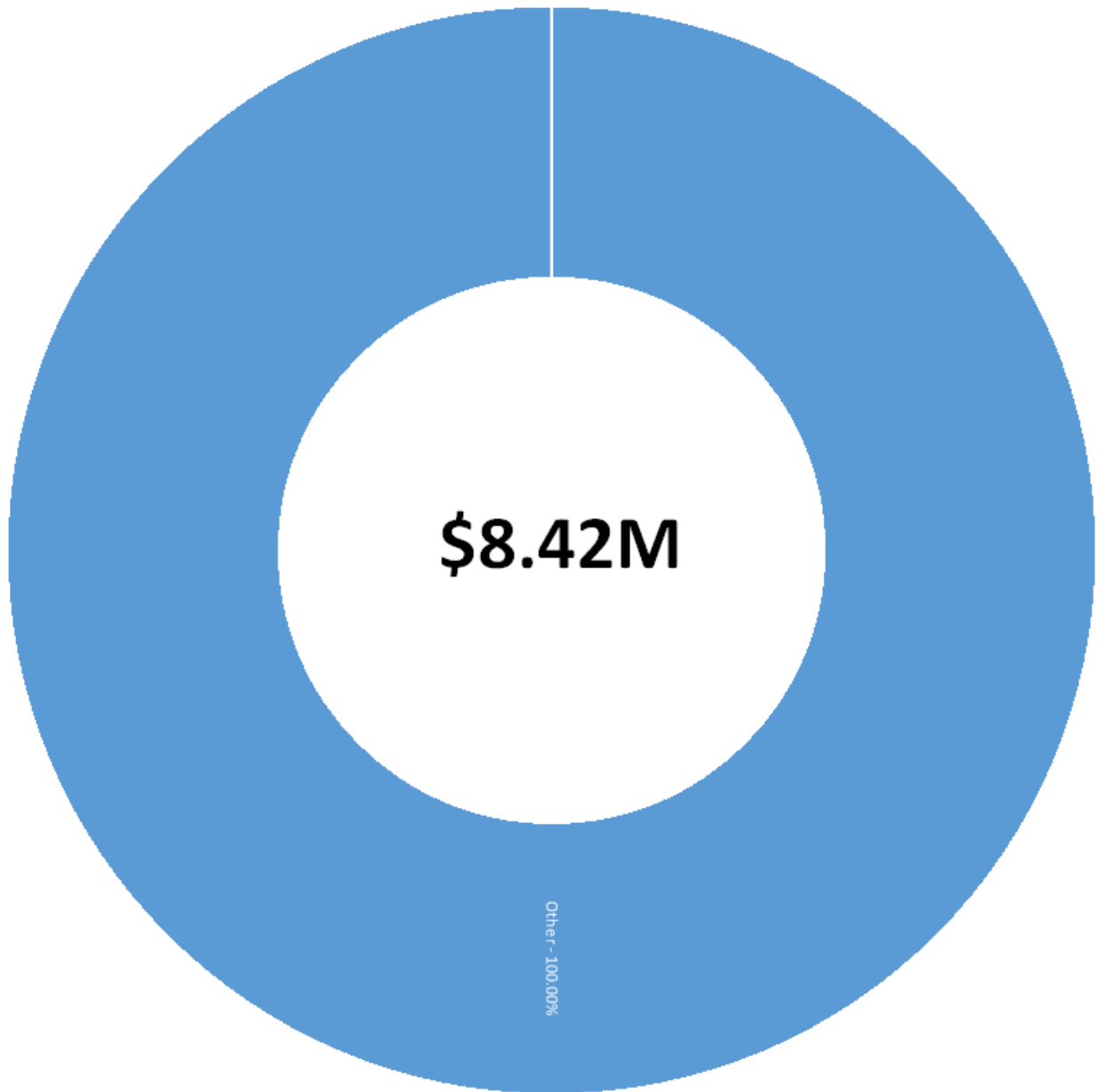
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Amended Budget	FY 2027 Proposed Budget	% Change from 2026 Adopted
Investment Earnings	\$453,466	\$100,000	\$100,000	\$0	0.00%
Other Revenues	\$9,090,883	\$8,211,996	\$8,335,428	\$8,423,952	2.58%
Fees	\$465	\$0	\$0	\$0	0.00%
Operating Grants	\$24,714	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$0	\$181,594	\$3,152,239	\$0	0.00%
Total Revenues	\$9,569,528	\$8,493,590	\$11,587,667	\$8,423,952	-0.82%
Contracted Services	\$3,969	\$3,200	\$3,200	\$5,451	70.34%
Debt Service	\$3,729,610	\$4,324,704	\$4,324,954	\$4,049,153	-6.37%
Equipment/Capital Outlay	\$4,347,411	\$3,915,000	\$6,226,176	\$4,086,498	4.38%
Maintenance	\$39,858	\$0	\$10,067	\$0	0.00%
Operational Support	\$55,945	\$250,686	\$1,023,270	\$282,850	12.83%
Total Expenditures	\$8,176,793	\$8,493,590	\$11,587,667	\$8,423,952	-0.82%



Vehicle/Equipment Renewal & Replacement Fund



REVENUES



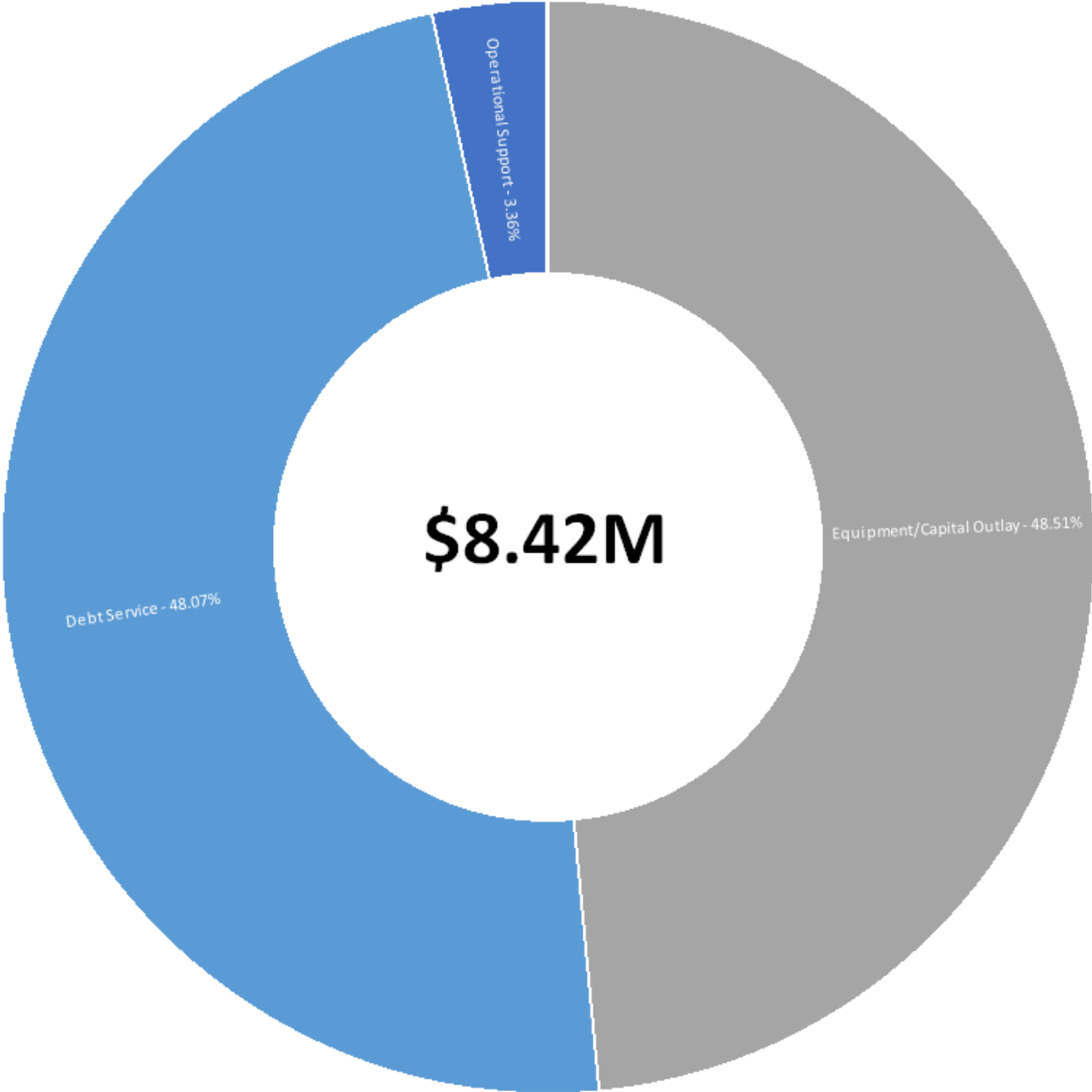
■ Other - 100.00% Appropriated Fund Balance - 0.00% Investment Earnings - 0.00%

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

Vehicle/Equipment Renewal & Replacement Fund



EXPENDITURES



■ Debt Service - 48.07% ■ Equipment/Capital Outlay - 48.51% ■ Operational Support - 3.36% ■ Other - 0.06%

Capital Project Funds



Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital improvements. Primary resources for these funds include proceeds of general obligation bonds and transfers from other funds. The budget for these funds is adopted in the City's Capital Projects Ordinance.

Airport Capital Projects (244)

This fund is used to account for the acquisition or construction of major capital facilities, equipment and improvements to the City of Gastonia Municipal Airport.

Street Improvement Capital Projects (263)

This fund is used to account for major improvements to City streets, including road widening, resurfacing, sidewalk improvements and bridge replacement. It is financed mainly with the proceeds of bond sales, interfund transfers and reimbursements from the North Carolina Department of Transportation (NCDOT).

General Fund Capital Projects (283)

This fund is used to account for the acquisition, construction or general improvements financed primarily by interfund transfers and proceeds from installment financing.

Downtown Capital Projects (284)

This fund is used to account for the acquisition, construction or general improvements in the downtown area.

Water & Sewer System Development Fees (460)

This fund is used to record receipts of a one-time charge implemented to recover, in whole or part, the costs associated with the capital investments made by a utility system to make service available to future users of the system.

Water & Sewer Capital Projects (462)

This fund is used to account for the acquisition or construction of major capital facilities, equipment and improvements to the City of Gastonia's water and sewer facilities and assets. The fund is financed primarily with the proceeds of bond sales, interfund transfers and reimbursements from NCDOT.

Electric Capital Projects (478)

This fund is used to account for the acquisition or construction of major capital improvements to the City's electric system. The fund is financed primarily from interfund transfers.

Stormwater Capital Projects (479)

This fund is used to account for the costs related to improvements related to improvements of the City's stormwater system. The priority for stormwater projects is concentrated on projects within the public right-of-way that the City is obligated to maintain and repair. Improvements proposed for stormwater problems outside the right-of-way are given priorities by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. This fund is primarily financed with interfund transfers.

Infrastructure (687)

This fund is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

Capital Improvements



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.

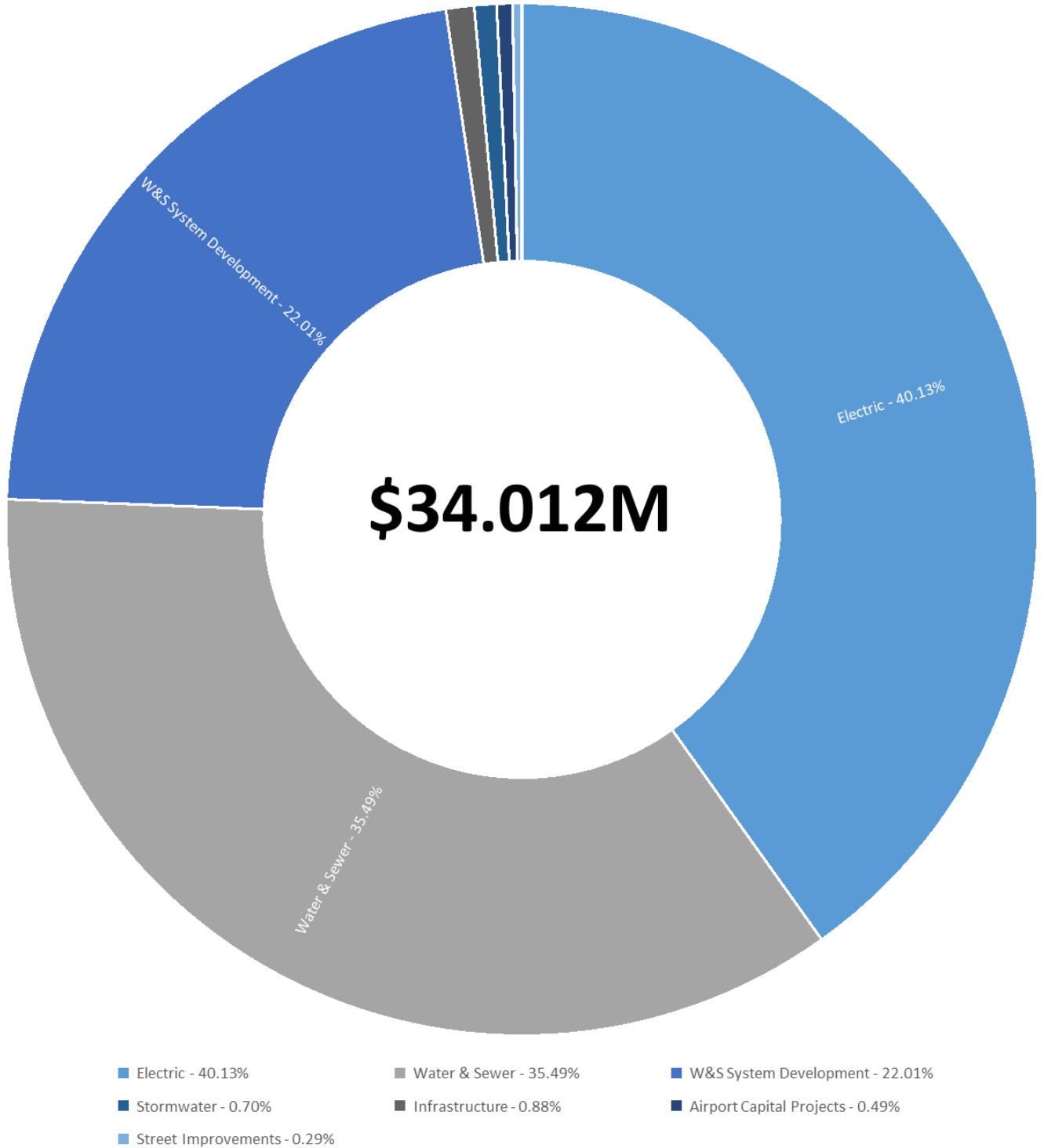
While many capital projects are currently underway as displayed in the following pages, limited funding means that projects must be prioritized and therefore, not all are funded at once. The projects listed below are those currently not funded, but still being considered as funding becomes available.

- North Carolina Department of Transportation (NCDOT) Sidewalk Improvements:
 - NC 279 Sidewalks (Armstrong Park to Hudson)
 - Hudson Blvd/Redbud Dr. Sidewalks
 - S. Marietta St/Hilltop Dr. Sidewalks
 - NC 279 Sidewalks (Franklin to Hunt)
 - Cox Rd/Court Dr. Sidewalk Project
- NCDOT Partnerships:
 - S. New Hope Road Widening
 - Design of Sidewalk: Franklin Square to City Limits
 - Union Road Widening
 - I-85 Widening
- Greenway Extension from Marietta Street to the Highland Rail Trail
- Stormwater Improvements: Projects recommended by the Asset Inventory Assessment (to be completed in October 2026)
- Long Creek Aeration System Rehabilitation - Phase I
- 12" Waterline on Ozark (from I-85 to New Hope)
- Crowders Creek WWTP Digester Repairs/Maintenance

Capital Improvements



PROJECTS BY DEPARTMENT



Airport Capital Projects Fund

The Airport Capital Projects Fund is used to account for projects at the Gastonia Municipal Airport that involve hangar improvements, runway realignment, runway lighting and signage, terminal building improvements, wildlife perimeter fence, pavement rehabilitation and other miscellaneous airport improvement projects.



Airport Capital Projects Fund



PROJECT NAME	RUNWAY EXTENSION / TUNNEL FEASIBILITY STUDY
DESCRIPTION	This project consists of the completion of a Runway Protection Zone (RPZ) Analysis, NEPA Environmental Documentation, Runway Extension Justification Analysis, Tunnel/Bridge Feasibility Analysis, and Preliminary Design for the Runway Extension Project.
ESTIMATED COST	\$2,300,000
ESTIMATED COMPLETION	December 2027
FY 2027 BUDGET	\$2,300,000 (Carryover from FY 26)
FUNDING SOURCE	Transportation Reserve Program Grant (100%)
IMPACT ON OPERATING BUDGET	No impact.

PROJECT NAME	RUNWAY LIGHTING REHABILITATION PROJECT (PHASE 2: CONSTRUCTION)
DESCRIPTION	<p>The majority of the runway lighting system at the Airport is at least 20 years old and has reached the end of its useful life. Outages have been occurring with more regularity which further emphasizes the need to replace the aging system. Included in this runway lighting rehabilitation project will be the replacement of the:</p> <ul style="list-style-type: none"> • Existing medium intensity runway lights (MIRLS) with new base mounted LED MIRL lights • Power cables and counterpoise systems • Conduit • Existing isolation transformers • Precision approach path indicator (PAPI) systems • Runway end identifier lights (REILs) • Omni-directional approach lighting system (ODALs) • Wind cone lighting
ESTIMATED COST	\$1,320,000
ESTIMATED COMPLETION	December 2026
FY 2027 BUDGET	\$1,320,000 (Carryover from FY 26)
FUNDING SOURCE	Federal Aviation Administration (FAA) (90%) / Local Match (10%)
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

Airport Capital Projects Fund



PROJECT NAME	APRON PAVEMENT REHABILITATION (CONSTRUCTION)
DESCRIPTION	According to the Pavement Condition Index (PCI) Report published by NCDOT-DOA in 2022, the apron pavement at AKH has PCI ratings ranging from 33 to 63, which corresponds to Very Poor to Fair condition. Given these ratings, it is anticipated that most, if not all, of the apron pavement will require rehabilitation or reconstruction.
ESTIMATED COST	\$4,262,010
ESTIMATED COMPLETION	June 2027
FY 2027 BUDGET	\$4,262,010 (Will be budgeted upon grant award)
FUNDING SOURCE	Federal Aviation Administration (FAA) (90%) / Local Match (10%)
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

PROJECT NAME	RUNWAY PAVEMENT REHABILITATION (DESIGN/BIDDING)
DESCRIPTION	The most recent PCI report indicates that Runway 3-21 pavement is rated between 58 and 63, which is classified as Fair condition. Pavements in this condition require proactive rehabilitation to avoid more costly reconstruction in the future.
ESTIMATED COST	\$469,200
ESTIMATED COMPLETION	June 2027
FY 2027 BUDGET	\$469,200 (Will be budgeted upon grant award)
FUNDING SOURCE	Federal Aviation Administration (FAA) (90%) / Local Match (10%)
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

Airport Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest	\$ 97,441	\$ -	\$ -	\$ -	\$ -	\$ -
NCDOT Aviation Division	80,000	4,360,766	150,000	150,000	150,000	150,000
NC Dept of Transportation	-	-	-	-	-	-
SCIF Grant	-	-	-	-	-	-
Fund Balance Appropriated	-	148,854	-	-	-	-
Transfer from General Fund	<u>26,257</u>	<u>23,043</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>	<u>16,667</u>
Total Revenues	<u>\$ 203,698</u>	<u>\$ 4,532,663</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>
Expenditures						
Airport Operations	\$ 47,844	\$ 1,134,419	\$ 166,667	\$ 166,667	\$ 166,667	\$ 166,667
Runway Extension	<u>-</u>	<u>3,398,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 47,844</u>	<u>\$ 4,532,663</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>	<u>\$ 166,667</u>
Revenues in excess of (less than) Expenditures	<u>\$ 155,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Street Improvement Capital Projects Fund

New Projects

PROJECT NAME	TRAFFIC CALMING
DESCRIPTION	Speed humps by petition and new project submissions for other forms of traffic calming per the Traffic Calming Policy approved in November 2025
ESTIMATED COST	\$130,000 per year
ESTIMATED COMPLETION	Ongoing
FY 2027 BUDGET	\$100,000
FUNDING SOURCE(S)	General Fund Transfer
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Source: [FHWA](#), Scott Wainwright



Source: [FHWA](#), Michael Austin



Source: [FHWA](#), Jeff Gulden

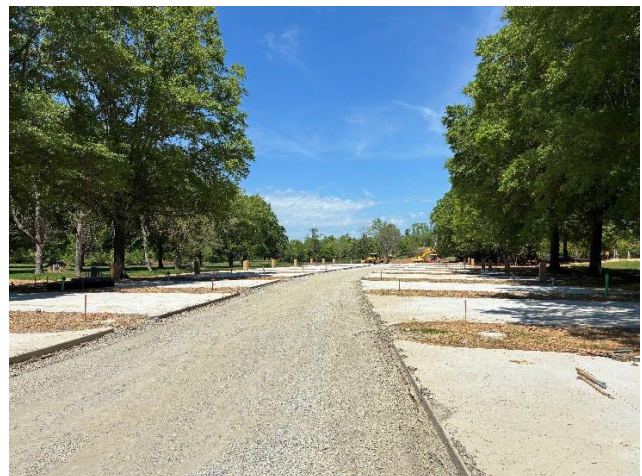
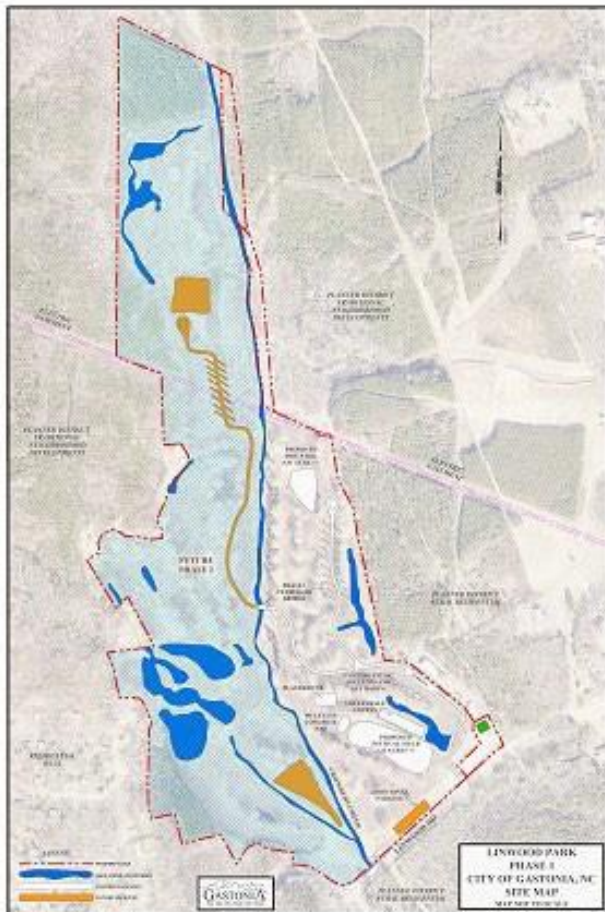
Street Improvement Capital Projects Fund



Ongoing Projects

2023 GO Transportation Bond Projects

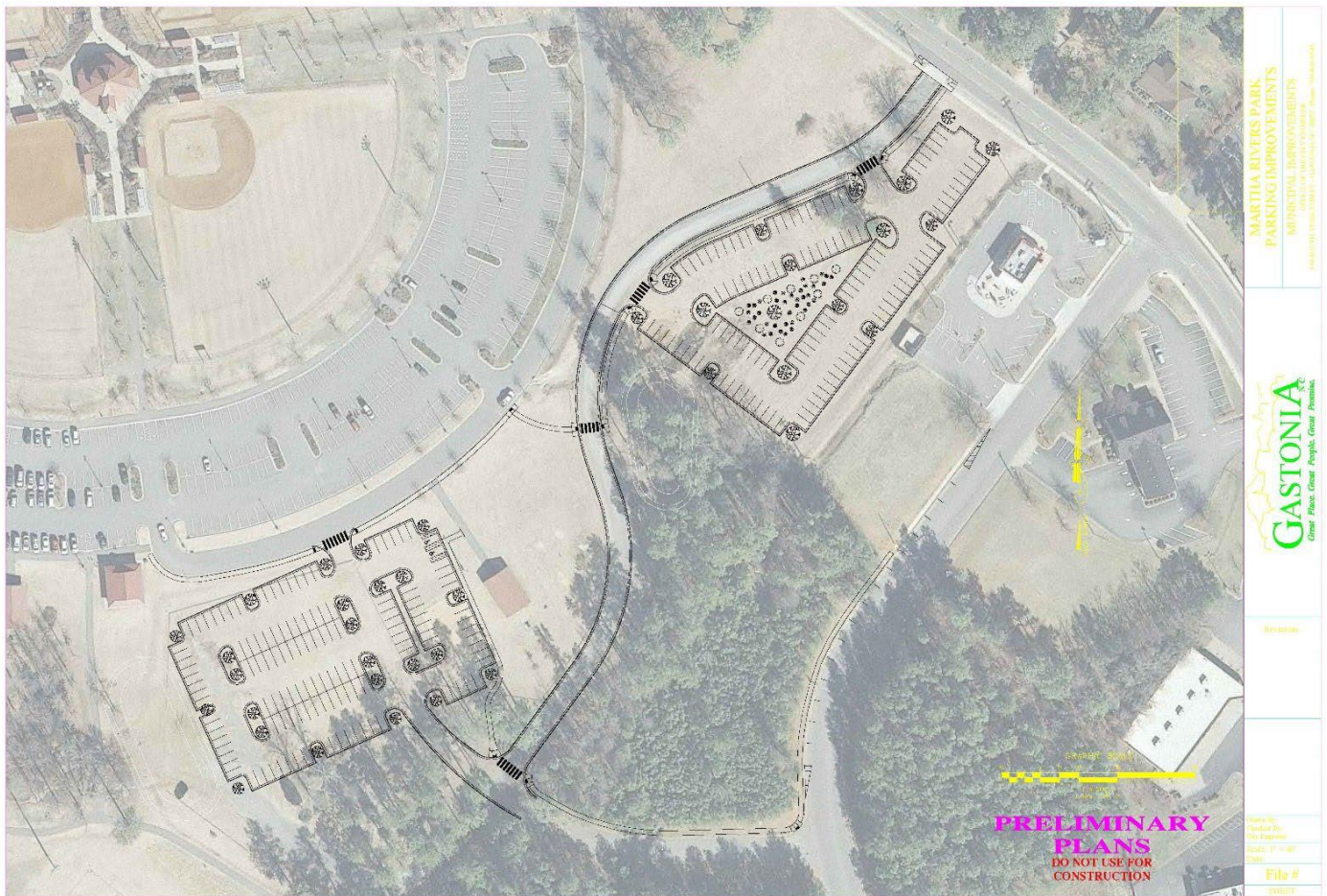
PROJECT NAME	LINWOOD SPRINGS PARK REDEVELOPMENT – PHASE I
DESCRIPTION	Redeveloping the old Linwood Springs Golf Course into a public park. Amenities/improvements include a new paved road, new sidewalk, repairs to the existing pedestrian bridges, a new vehicular bridge, and 30 concrete RV pads complete with electric and water hookups as well as sewer dump stations.
ESTIMATED COST	\$8,500,000
ESTIMATED COMPLETION	FY 2027
FY 2027 BUDGET	\$0
FUNDING SOURCE(S)	2023 GO Bonds, ARPA, PARTF Grants, State Funding, Water/Sewer CIP, Electric CIP, Stormwater CIP
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Street Improvement Capital Projects Fund



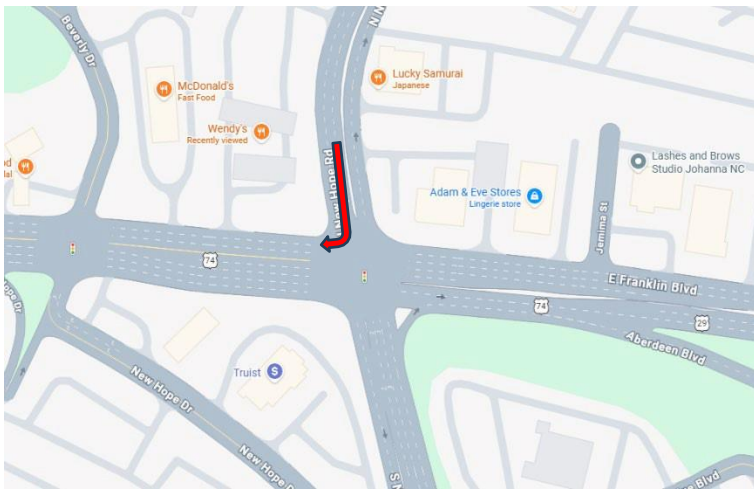
PROJECT NAME	MARTHA RIVERS CONNECTIVITY TO RIVERWOOD
DESCRIPTION	Nearly doubling the available parking spaces at Martha Rivers Park as well as allowing for interconnectivity inside the park and surrounding area.
ESTIMATED COST	\$1,500,000
ESTIMATED COMPLETION	Spring 2027
FY 2026 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Street Improvement Capital Projects Fund



PROJECT NAME	RIGHT TURN LANE ON N NEW HOPE AT FRANKLIN BLVD
DESCRIPTION	Addition of a southbound right turn lane from N New Hope Road going west on US 74 - Franklin Blvd (at Wendy's) to allow for improved traffic flow
ESTIMATED COST	\$2,600,000
ESTIMATED COMPLETION	Winter 2027
FY 2027 BUDGET	\$0
FUNDING SOURCE(S)	2023 Transportation GO Bonds
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.



Street Improvement Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest Earnings	\$ 1,096,426	\$ -	\$ -	\$ -	\$ -	\$ -
Fees	1,500	-	-	-	-	-
Engineering Reimb - Developer	100,000	-	-	-	-	-
Congestion Mitigation & Air Quality (CMAQ) Grant Funding	\$ 407,351	\$ 6,988,651	-	-	-	-
NCDOT	116,503	1,327,404	-	-	-	-
Miscellaneous Grants	3,900	396,100	-	-	-	-
Payment in Lieu of Constructing Roads	-	88,000	-	-	-	-
Miscellaneous	71	-	-	-	-	-
Fund Balance Appropriated	-	19,184,826	-	-	-	-
Transfers in:						
Transit Fund	-	573,708	-	-	-	-
General Fund	30,000	40,000	100,000	100,000	100,000	100,000
Total Revenues	\$ 1,755,751	\$ 28,598,689	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures						
Planning / Transportation	\$ 730,462	\$ 8,926,185	\$ -	\$ -	\$ -	\$ -
Working Reserve		88,001	-	-	-	-
Traffic Calming Construction	39,195	51,232	100,000	100,000	100,000	100,000
Bridge Repairs & Replacements	-	75,000	-	-	-	-
Traffic Signal System	-	220,698	-	-	-	-
2010 GOB - Road Widening	82,100	-	-	-	-	-
2010 GOB - Sidewalks	-	24,209	-	-	-	-
2023 Transportation Bonds	5,169,524	18,713,364	-	-	-	-
Transfer to Federal Grants	-	500,000	-	-	-	-
Transfer to Transit Fund	573,708	-	-	-	-	-
Total Expenditures	\$ 6,594,989	\$ 28,598,689	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Revenues in excess of (less than) Expenditures	\$ (4,839,238)	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund Capital Projects Fund

New Projects

The FY 2027 budget includes no funding for new projects.

Continuing Projects

PROJECT NAME	TRAFFIC CALMING
DESCRIPTION	Renovations to 151 Snyder Place to add offices for City staff
ESTIMATED COST	\$820,000
ESTIMATED COMPLETION	FY 2027
FY 2027 BUDGET	\$0
FUNDING SOURCE(S)	American Rescue Plan Act
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. These costs are unknown at the time



General Fund Capital Projects Fund



PROJECT NAME	ACTIVE ADULT CENTER
DESCRIPTION	Renovations to the old Salvation Army Building to convert it to the Active Adult Center
ESTIMATED COST	\$350,000
ESTIMATED COMPLETION	FY 2027
FY 2027 BUDGET	\$0
FUNDING SOURCE(S)	State Grant, General Fund Transfer prior years
IMPACT ON OPERATING BUDGET	The City will be responsible for future maintenance and/or repair expenses. These costs are unknown at the time



General Fund Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest Earnings	\$ 162,222	\$ -	\$ -	\$ -	\$ -	\$ -
Congestion Mitigation and Air Quality (CMAQ) Grant Funding	197,295	750,101	-	-	-	-
Payment In Lieu - Greenways	417,586	-	-	-	-	-
Misc. Grants/Revenues	-	5,000	-	-	-	-
Miscellaneous Revenues	1,176	-	-	-	-	-
Gaston County	5,000,000	-	-	-	-	-
Fund Balance Appropriated	-	1,672,673	-	-	-	-
Transfer from General Fund	2,350,000	250,000	-	-	-	-
Transfer from ARPA	<u>1,041,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	\$ <u>9,169,539</u>	\$ <u>2,677,774</u>	\$ -	\$ -	\$ -	\$ -
Expenditures						
Financial Services / Accounting	\$ -	\$ 107,863	\$ -	\$ -	\$ -	\$ -
151 Snyder Place Renovations	-	901,889	-	-	-	-
Planning/City Planning	400,831	106,188	-	-	-	-
Planning / Transportation	276,984	884,727	-	-	-	-
Recreation / Administration	20,183	12,522	-	-	-	-
Martha Rivers Park	-	3,114	-	-	-	-
Downtown Sports & Entertainment	38,965	234,991	-	-	-	-
Public Works Campus	141,484	-	-	-	-	-
Main Avenue Properties	<u>2,292,948</u>	<u>426,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ <u>3,171,395</u>	\$ <u>2,677,774</u>	\$ -	\$ -	\$ -	\$ -
Revenues in excess of (less than) Expenditures	\$ <u>5,998,144</u>	\$ <u>-</u>	\$ -	\$ -	\$ -	\$ -

Infrastructure Fund



The Infrastructure Fund is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

PROJECT NAME	TBD
DESCRIPTION	TBD
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2027 BUDGET	\$300,000
FUNDING SOURCE	Cell tower rental fees
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and unknown at this time.

FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest	\$ 58,801	\$ -	\$ -	\$ -	\$ -	\$ -
Cellular Tower Rental	360,003	300,000	300,000	300,000	300,000	300,000
NC Dept of Transportation	-	-	-	-	-	-
Sale of Surplus Property	-	-	-	-	-	-
Total Revenues	\$ 418,804	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Expenditures						
Capital Reserve	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Expenditures	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Revenues in excess of (less than)						
Expenditures	\$ 418,804	\$ -	\$ -	\$ -	\$ -	\$ -

Water & Sewer System Development Projects Fund



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, engineering, surveys, land, financing, legal and administrative costs.

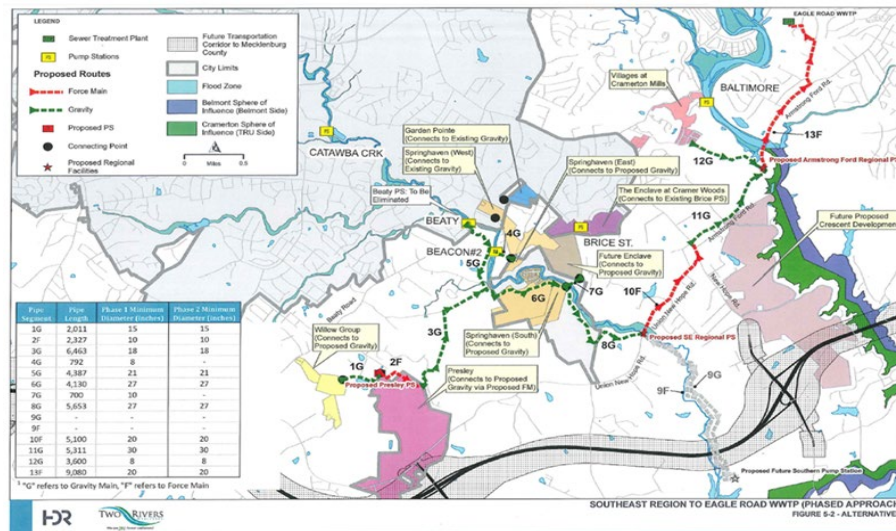
It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps mitigate the need for existing customers to pay for system expansion entirely through increased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

New Projects

The FY 2027 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 2026 BUDGET	\$4,400,000
FUNDING SOURCE	\$900,000 in Water System Development Fees \$900,000 in Southeast Water System Development Fees \$400,000 in Southwest Water System Development Fees \$700,000 in Sewer System Development Fees \$1,000,000 in Southeast Sewer System Development Fees \$500,000 in Southwest Sewer System Development Fees
IMPACT ON OPERATING BUDGET	These fees are used to expand the water and wastewater utility system, which will result in increased maintenance costs. These costs are unknown at this time and will be funded from sales revenues.



Water & Sewer System Development Projects Fund



FINANCIAL FORECAST

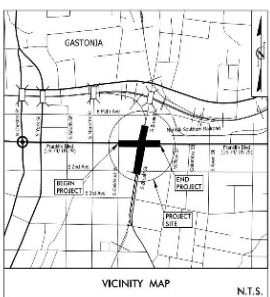
	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest Earnings	\$ 601,231	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Appropriated	\$ -	\$ -	\$ 3,087,050	\$ -	\$ -	\$ -
Sewer System Development Fee	736,814	600,000	700,000	450,000	475,000	500,000
Southeast Sewer Development Fee	662,340	1,000,000	1,000,000	850,000	900,000	950,000
Southwest Sewer Development Fee	601,295	400,000	500,000	100,000	150,000	200,000
Water System Development Fee	1,443,720	900,000	900,000	750,000	800,000	850,000
Southeast Water System Development Fee	174,900	800,000	900,000	850,000	900,000	950,000
Southwest Water System Development Fee	343,440	350,000	400,000	100,000	150,000	200,000
Total Revenues	\$ 4,563,740	\$ 4,050,000	\$ 7,487,050	\$ 3,100,000	\$ 3,375,000	\$ 3,650,000
Expenditures						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer System Development Fee	-	600,000	700,000	450,000	475,000	500,000
Southeast Sewer System Development Fee	-	1,000,000	1,000,000	850,000	900,000	950,000
Southwest Sewer Development Fee	-	400,000	500,000	100,000	150,000	200,000
Water System Development Fee	-	900,000	900,000	750,000	800,000	850,000
Southeast Water System Development Fee	-	800,000	900,000	850,000	900,000	950,000
Southwest Water System Development Fee	-	350,000	400,000	100,000	150,000	200,000
Transfers to Water & Sewe	-	\$ -	3,087,050	-	-	-
Total Expenditures	\$ -	\$ 4,050,000	\$ 7,487,050	\$ 3,100,000	\$ 3,375,000	\$ 3,650,000
Revenues in excess of (less than) Expenditures	\$ 4,563,740	\$ -	\$ -	\$ -	\$ -	\$ -

Water & Sewer Capital Projects Fund



PROJECT NAME	DOT US 29/74 FRANKLIN & BROAD (U-5965) SEWER
DESCRIPTION	NCDOT is constructing intersection improvements at US 29/74 Franklin Boulevard and Broad Street. Part of the intersection improvements include sewer infrastructure replacements. These costs reflect the City's portion of the proposed sewer improvements/replacement for this project.
ESTIMATED COST	\$192,180
ESTIMATED COMPLETION	FY27
FY 2027 BUDGET	\$192,180
FUNDING SOURCE	Transfer from Water & Sewer Expansion & Development Fund
IMPACT ON OPERATING BUDGET	Project is not anticipated to affect the operating budget.

TIP PROJECT : U-5965

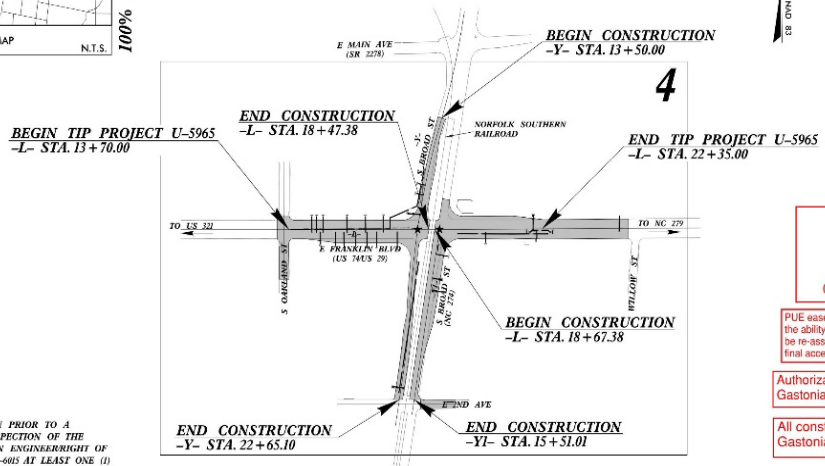


STATE OF NORTH CAROLINA
DIVISION OF HIGHWAYS

UTILITY CONSTRUCTION PLANS GASTON COUNTY

TIP NO. SHEET NO.
U-5965 UC-1

LOCATION: US 74US 29 (E. FRANKLIN BLVD) AND S. BROAD ST. (NC 274) IN GASTONIA
TYPE OF WORK: WATER LINE AND SANITARY SEWER RELOCATIONS



APPROVED AS NOTED
Eric Ratcliff
03/02/2026 9:25:01 AM

PUE assessments are dedicated to NCDOT with the ability to be re-assigned. Easements must be re-assigned to City for maintenance prior to final acceptance/completion.

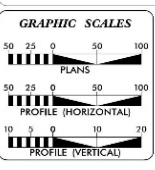
Authorization to Construct only valid once Gastonia Preconstruction Meeting held.

All construction to conform to City of Gastonia Standards and Specifications

CONSTRUCTION SHALL NOT BEGIN PRIOR TO A PRELIMINARY CONSTRUCTION INSPECTION OF THE SITE CONTACT THE CONSTRUCTION ENGINEER/RIGHT OF WAY ADMINISTRATOR AT (704) 866-6015 AT LEAST ONE (1) WORKING DAY PRIOR TO BEGINNING CONSTRUCTION.
THIS PROJECT IS WITHIN THE MUNICIPAL BOUNDARIES OF GASTONIA.
CLEARING ON THIS PROJECT SHALL BE PERFORMED TO THE LIMITS ESTABLISHED BY METHOD II.

DOCUMENT NOT CONSIDERED FINAL UNLESS ALL SIGNATURES COMPLETED

CONTRACT:



INDEX OF SHEETS

SHEET NO.:	DESCRIPTION:
UC-1	TITLE SHEET
UC-2	UTILITY SYMBOLOLOGY
UC-3 TO UC-3B	NOTES AND DETAILS
UC-4	UTILITY CONSTRUCTION SHEET
UC-5 TO UC-7	PROFILE SHEETS

WATER AND SEWER OWNERS ON PROJECT

(A) WATER - TWO RIVERS UTILITIES (TRU)
(B) SEWER - TWO RIVERS UTILITIES (TRU)

PREPARED IN THE OFFICE OF

STV Engineers, Inc.
P.O. BOX 51, Suite 1100
Raleigh, NC 27602
919.876.1200
www.stv-engineers.com

BRUCE BOTT-BOPPE, PE CONSULTANT CONTACT #1
TRENT MONROE, PE CONSULTANT CONTACT #2
ROBERT KRANTZ, PE CONSULTANT CONTACT #3



DIVISION OF HIGHWAYS
UTILITIES UNIT
1015 ROAD SERVICES CENTER
RALEIGH, NC 27605-1115
PHONE: (919) 234-8449
FAX: (919) 234-8131

DONALD A. HAMPTON UTILITIES REGIONAL ENGINEER
IAN B. ARMSTRONG UTILITIES ENGINEER
DAVID S. SHERREN, III UTILITIES AREA COORDINATOR
WARREN ANDERSON UTILITIES COORDINATOR

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Water & Sewer Capital Projects Fund



PROJECT NAME	HELENE AERIAL CROSSING REPAIRS 25% LOCAL MATCH
DESCRIPTION	The City has received \$4.8M in FEMA funding to repair and/or replace 80 existing aerial crossings damaged by Hurricane Helene for existing water and sewer lines in the City's system. As part of the funding requirements, the City is responsible for 25% of funding as a local match. The amount below represents the match needed.
ESTIMATED COST	\$1,625,000
ESTIMATED COMPLETION	FY27
FY 2027 BUDGET	\$1,625,000
FUNDING SOURCE	Transfer from Water & Sewer Expansion & Development Fund
IMPACT ON OPERATING BUDGET	Project is expected to positively impact the operating budget by proactively avoiding major pipe failures that would require immediate response and repair by staff.



Water & Sewer Capital Projects Fund



PROJECT NAME	SEWER LINING PROJECTS
DESCRIPTION	Repair of damaged and aged existing sewer lines by CIPP lining operations. Pipe sizes and locations will vary. Pipe material is primarily existing clay pipes.
ESTIMATED COST	TBD
ESTIMATED COMPLETION	Ongoing
FY 2027 BUDGET	\$500,000
FUNDING SOURCE	Transfer from Water & Sewer Expansion & Development Fund
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing expenses and currently unknown.



Water & Sewer Capital Projects Fund



PROJECT NAME

LONG GREEK FILTER TROUGH REPLACEMENTS PHASE II

DESCRIPTION

Replacement of four failing tertiary filter troughs due to metal deterioration from age and harsh duty. Replacement of the equipment is necessary to maintain compliance with legal requirements for the wastewater treatment plant discharge.

ESTIMATED COST

\$750,000

ESTIMATED COMPLETION

TBD

FY 2027 BUDGET

\$750,000

FUNDING SOURCE

Transfer from Water & Sewer Expansion & Development Fund

IMPACT ON OPERATING BUDGET

Ongoing maintenance expenses to metal structure degradation are currently unknown.



Water & Sewer Capital Projects Fund



PROJECT NAME	DOT US 29/74 FRANKLIN & BROAD (U-5965) WATER
DESCRIPTION	NCDOT is constructing intersection improvements at US 29/74 Franklin Boulevard and Broad Street. Part of the intersection improvements include water infrastructure replacements. These costs reflect the City's portion of the proposed water improvements/replacements for this project.
ESTIMATED COST	\$178,320
ESTIMATED COMPLETION	FY27
FY 2027 BUDGET	\$178,320
FUNDING SOURCE	Transfer from Water & Sewer Expansion & Development
IMPACT ON OPERATING BUDGET	Project is not anticipated to affect the operating budget.

TIP PROJECT : U-5965


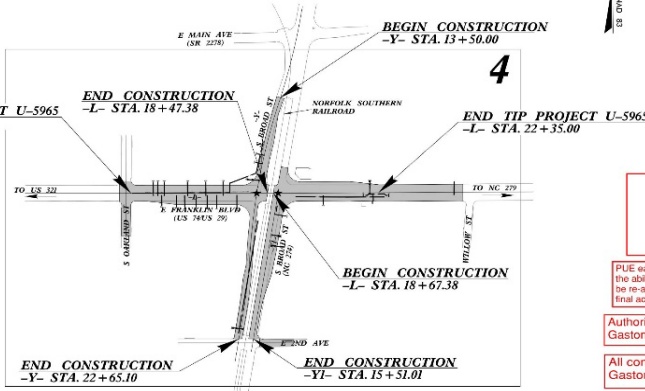
CONTRACT:

STATE OF NORTH CAROLINA
DIVISION OF HIGHWAYS

UTILITY CONSTRUCTION PLANS GASTON COUNTY

LOCATION: US 74/US 29 (E. FRANKLIN BLVD) AND S. BROAD ST. (NC 274) IN GASTONIA
TYPE OF WORK: WATER LINE AND SANITARY SEWER RELOCATIONS

T.I.P. NO. **U-5965** SHEET NO. **UC-1**

APPROVED AS NOTED
Brent Ratchford
03/02/2026 9:25:01 AM

PLU easements are dedicated to NCDOT with the ability to be re-assigned. Easements must be re-assigned to City for maintenance prior to final acceptance/completion.

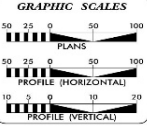
Authorization to Construct only valid once Gastonia Preconstruction Meeting held.

All construction to conform to City of Gastonia Standards and Specifications

CONSTRUCTION SHALL NOT BEGIN PRIOR TO A PRELIMINARY CONSTRUCTION INSPECTION OF THE SITE. CONTACT THE CONSTRUCTION ENGINEER/RIGHT OF WAY ADMINISTRATOR AT (704) 866-6045 AT LEAST ONE (1) WORKING DAY PRIOR TO BEGINNING CONSTRUCTION.

THIS PROJECT IS WITHIN THE MUNICIPAL BOUNDARIES OF GASTONIA. CLEARING ON THIS PROJECT SHALL BE PERFORMED TO THE LIMITS ESTABLISHED BY METHOD II.

GRAPHIC SCALES




INDEX OF SHEETS

SHEET NO.	DESCRIPTION
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WATER AND SEWER OWNERS ON PROJECT

(A) WATER - TWO RIVERS UTILITIES (TRU)
(B) SEWER - TWO RIVERS UTILITIES (TRU)


PREPARED IN THE OFFICE OF



STV Engineers, Inc.
1111 North 11th Street, Suite 100
Gastonia, NC 28053-1000
Phone: (704) 792-1111
Fax: (704) 792-1111

BRUCE BOWEN, PE CONSULTANT CONTACT #1
BRENT MOSBY, PE CONSULTANT CONTACT #2
ROBERT KRANTZ, PE CONSULTANT CONTACT #3

SEAL



DIVISION OF HIGHWAYS UTILITIES UNIT

IAN R. ARMSTRONG UTILITIES ENGINEER
DAVID S. MARRIN, PE UTILITIES AREA COORDINATOR
WARREN ANDERSON UTILITIES COORDINATOR

PROJECT: 2025-03-01 10:00 AM
 DRAWN BY: J. W. WILSON
 CHECKED BY: J. W. WILSON
 DATE: 03/02/2026

Water & Sewer Capital Projects Fund



PROJECT NAME	CONSTRUCTION OF WATER PLANT SODIUM HYPOCHLORITE SYSTEM
DESCRIPTION	Construction project to replace the failing on-site sodium hypochlorite generation system to ensure the ongoing safety of the City's water supply.
ESTIMATED COST	\$4,600,000
ESTIMATED COMPLETION	FY27
FY 2027 BUDGET	\$4,600,000
FUNDING SOURCE	Transfer from Water & Sewer Expansion & Development
IMPACT ON OPERATING BUDGET	Maintenance and repair costs are ongoing and not fully evaluated at this time.



Water & Sewer Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Water Meter Fees	\$ 527,197	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,740,178	-	-	-	-	-
NC Department of Environmental Quality (NCDEQ)	-	17,280,000	-	-	-	-
FEMA Grant	521,746	138,800	-	-	-	-
American Rescue Plan Act Grant	1,225,747	15,631,439	-	-	-	-
Loan Proceeds - NC State Revolving Loan Fund	-	13,107,727	-	-	-	-
Bond Proceeds - Revenue Bonds	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Golden Leaf Grant	-	852,556	-	-	-	-
Miscellaneous State Grants	-	6,000,000	-	-	-	-
Miscellaneous Grants	1,618,608	-	-	-	-	-
Homeland Security Grant	-	351,900	-	-	-	-
Miscellaneous Revenues	85	1,301,110	-	-	-	-
Transfer from W&S Capital Exp & Dev Fund Balance Appropriated	11,290,626	5,714,326	12,070,863	1,500,000	1,500,000	1,500,000
	-	27,548,069	-	-	-	-
Total Revenues	\$ 16,924,187	\$ 87,925,927	\$ 12,070,863	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Expenditures						
AMI Meters Grant	\$ 486,643	\$ 20,707,770	\$ -	\$ -	\$ -	\$ -
Wastewater Outfall Grant	241,966	3,960,801	-	-	-	-
SCADA Grant	151,138	4,503,282	-	-	-	-
Working Reserve	-	-	-	-	-	-
Regionalization	-	7,400	-	-	-	-
Crowders Creek WWTP Improvements	395,937	177,952	-	-	-	-
Southeast Sewer Expansion	18,407,227	18,637,857	-	-	-	-
Sewer Improvements - NCDOT Conflicts	-	252,053	370,500	-	-	-
Meter Shop	423	1,320,389	-	-	-	-
Collection System Improvements	2,106,226	9,492,666	2,125,000	1,000,000	1,000,000	1,000,000
Special Assessments	-	-	-	-	-	-
Advanced Metering Infrastructure	-	-	-	-	-	-
SCADA Replacement	-	6,500,000	-	-	-	-
Pump Station/Force Main Improvements	974,137	1,041,263	-	-	-	-
Lakewood Pump Station	672,085	(119,390)	-	-	-	-
Long Creek WWTP Improvements	356,139	8,220,394	750,000	-	-	-
Capital Reserve	-	-	3,975,363	-	-	-
Contingency Reserve	-	610,000	-	-	-	-
Water Distribution Improvements	182,046	3,393,935	250,000	150,000	150,000	150,000
Water Supply/Treatment Improvements	758,197	9,219,555	4,600,000	350,000	350,000	350,000
Total Expenditures	\$ 24,732,164	\$ 87,925,927	\$ 12,070,863	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Revenues in excess of (less than) Expenditures	\$ (7,807,977)	\$ -	\$ -	\$ -	\$ -	\$ -

Electric Capital Projects Fund

New Projects

PROJECT NAME	SUBSTATION 14
DESCRIPTION	Replacement of 30-year-old transformers.
ESTIMATED COST	\$3,500,000
ESTIMATED COMPLETION	FY 28
FY 2026 BUDGET	\$3,500,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.



Electric Capital Projects Fund

PROJECT NAME	REDUNDANT AUTOMATED TRANSFER SWITCHES (ATS)
DESCRIPTION	Adding additional automated transfer switches to eliminate a single point of failure.
ESTIMATED COST	\$1,200,000
ESTIMATED COMPLETION	FY 26
FY 2026 BUDGET	\$750,000
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 Fund

PROJECT NAME	LINE EXT FROM NOLEN FARM TO UNION MILLS
DESCRIPTION	Extend the existing line East toward S New Hope Rd to serve new development and to tie to line from Substation 18 for redundancy.
ESTIMATED COST	\$250,000
ESTIMATED COMPLETION	FY 26
FY 2026 BUDGET	\$250,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.



Electric Capital Projects Fund

PROJECT NAME	REDUNDANT SECONDARY SUBSTATION #3
DESCRIPTION	Engineering and Design.
ESTIMATED COST	\$50,000
ESTIMATED COMPLETION	FY 26
FY 2026 BUDGET	\$50,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.



Electric Capital Projects Fund

PROJECT NAME	CITY ELECTRIC TIE LINES
DESCRIPTION	This project will create additional redundancy in the distribution system.
ESTIMATED COST	\$300,000
ESTIMATED COMPLETION	Ongoing
FY 2026 BUDGET	\$300,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.



Electric Capital Projects Fund

PROJECT NAME	UNDERGROUND SYSTEM REPLACEMENTS
DESCRIPTION	Replacement of aging underground infrastructure in various subdivisions.
ESTIMATED COST	\$400,000
ESTIMATED COMPLETION	Ongoing
FY 2026 BUDGET	\$400,000
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 the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.



Electric Capital Projects Fund

PROJECT NAME	RESIDENTIAL DEVELOPMENT/SYSTEM EXPANSION
DESCRIPTION	Service to new developments at various locations, including Westfall, Nolen Farm, Robinson Oaks and others as needs arise.
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2026 BUDGET	\$300,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget but are unknown at this time.



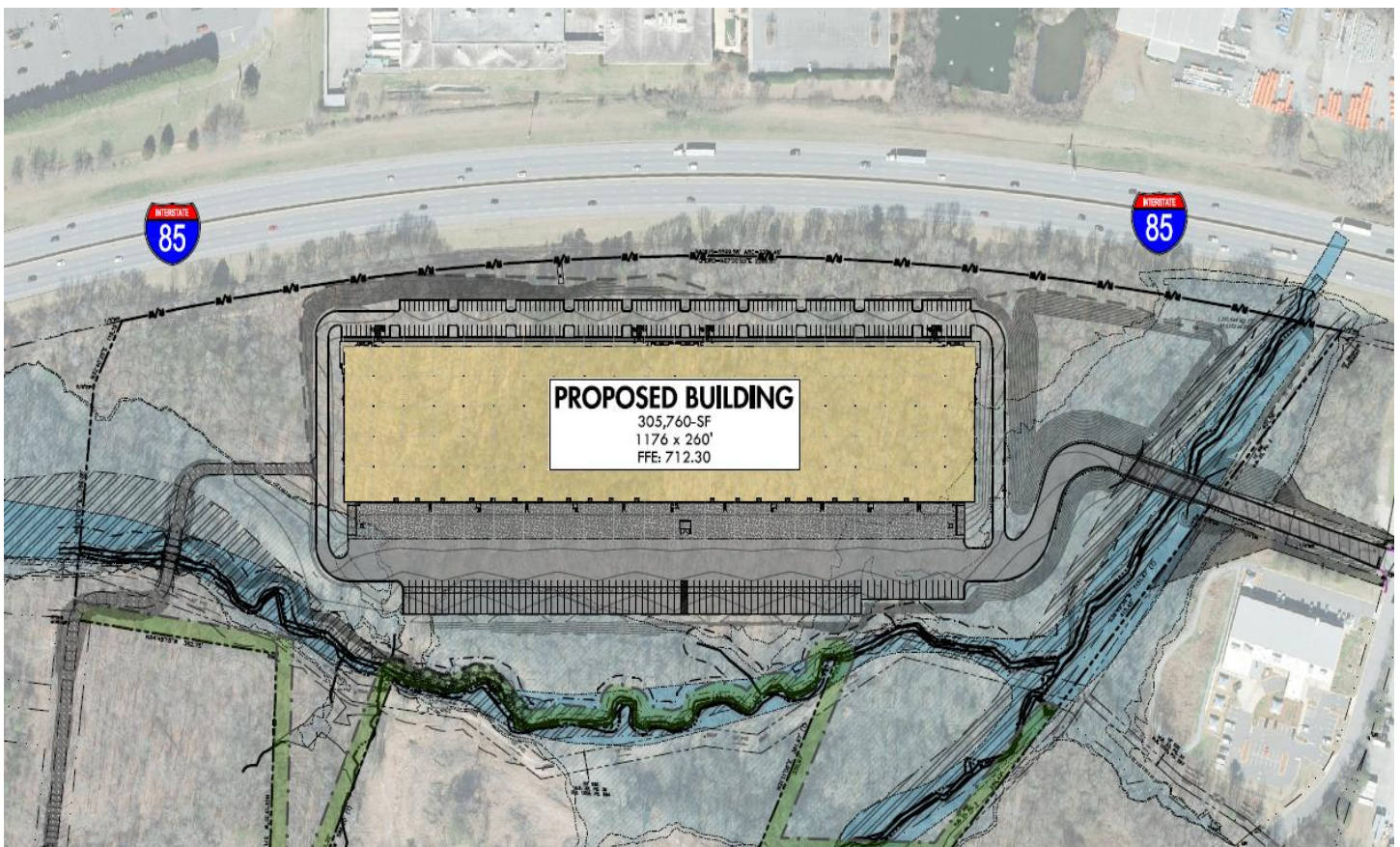
Electric Capital Projects Fund

PROJECT NAME	ADVANCED METERING INFRASTRUCTURE (AMI)
DESCRIPTION	Metering setup that aids in two-way communication between different applications and their respective service providers. The application usually has an IP address through which it establishes a connection to the server and sends its status information. The goal of an AMI is to provide real-time data about electric consumption.
ESTIMATED COST	TBD
ESTIMATED COMPLETION	TBD
FY 2026 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.



Electric Capital Projects Fund

PROJECT NAME	ELECTRIC DEVELOPMENTS
DESCRIPTION	Infrastructure for new Commercial Development.
ESTIMATED COST	\$200,000
ESTIMATED COMPLETION	Ongoing
FY 2026 BUDGET	\$200,000
FUNDING SOURCE	Transfer from Electric Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Electric Operating Fund and is included in the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.

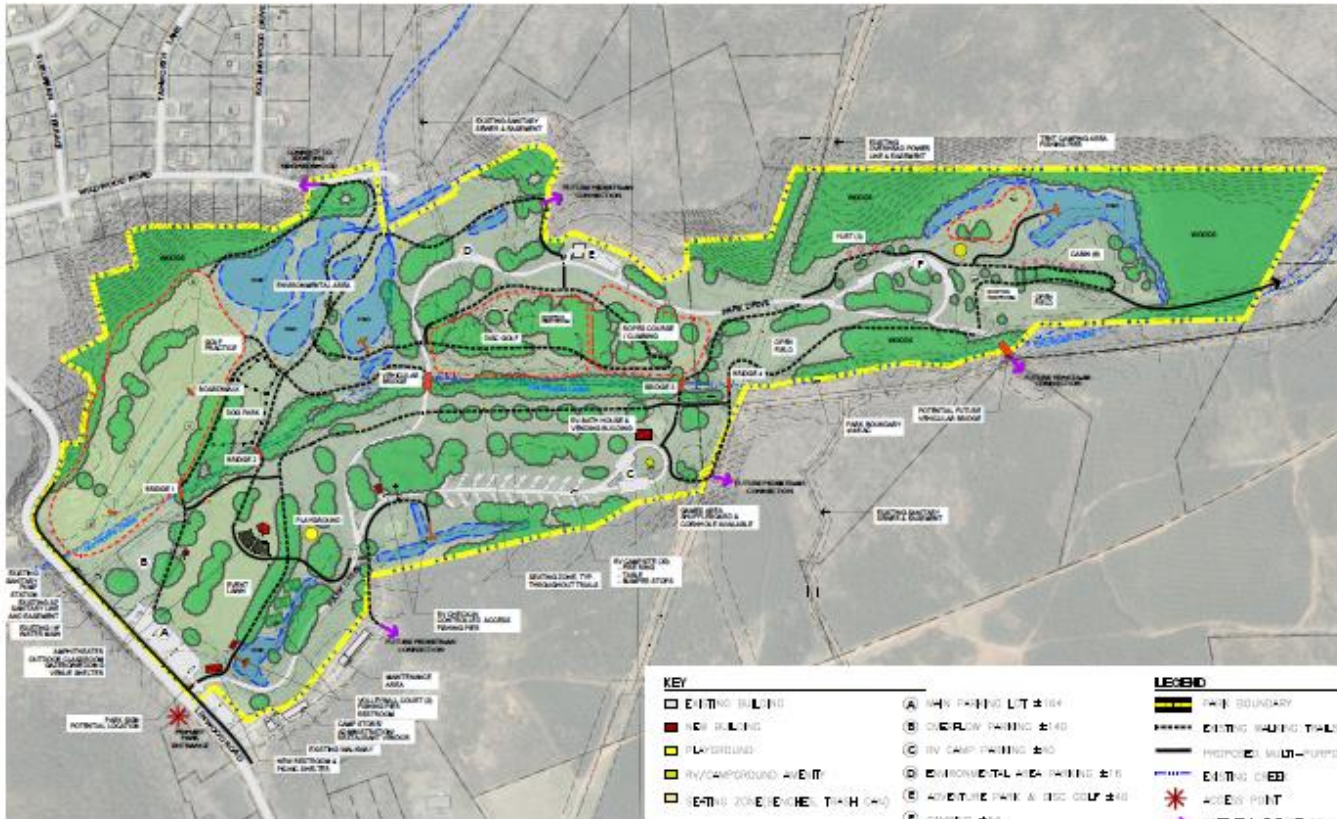


Electric Capital Projects Fund



PROJECT NAME	LINWOOD SPRINGS REDEVELOPMENT
DESCRIPTION	Installation of New Electric Infrastructure needed at Linwood Park.
ESTIMATED COST	\$1,000,000
ESTIMATED COMPLETION	FY 27
FY 2026 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 the operation budget. In addition, maintenance costs will be included in the operation budget but are unknown at this time.

Linwood Park | Master Plan Lindwood Road, Gastonia, North Carolina



Electric Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest Earnings	\$ 1,268,027	\$ -	\$ -	\$ -	\$ -	\$ -
NC Dept of Environmental Quality	-	679,000	-	-	-	-
Miscellaneous State Grants	-	-	-	-	-	-
North Carolina Dept of Transportation	-	1,228,034	-	-	-	-
Miscellaneous	897	-	-	-	-	-
Fund Balance Appropriated	-	36,348,657	-	-	-	-
Transfer from Electric Operating	20,676,090	8,000,000	13,650,000	8,000,000	8,000,000	8,000,000
Total Revenues	\$ 21,945,014	\$ 46,255,691	\$ 13,650,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Expenditures						
Municipal Operations Center	\$ 103,626	\$ 516,917	\$ -	\$ -	\$ -	\$ -
Economic Development	-	\$ 184,507	-	-	-	-
Downtown Sports & Entertainment Complex	13,286	\$ -	-	-	-	-
Franklin Streetscape	429,038	\$ 220,470	-	-	-	-
Future Projects	33,826	\$ 1,749,136	-	-	-	-
New Substations	44,650	\$ 11,616,049	5,475,000	-	-	-
Advanced Metering Infrastructure (AMI)	680,586	\$ 13,703,702	-	-	-	-
Electric Grid Resiliency Grant	-	\$ 976,000	-	-	-	-
SCADA Replacement	214,230	\$ 61,742	50,000	100,000	100,000	100,000
Working Capital Reserve	-	\$ 6,340,481	3,625,000	-	-	-
Long Creek Generation	757,924	\$ 1,668,420	750,000	-	-	-
City Electric Tie Lines	124,882	\$ 3,368,975	700,000	4,900,000	4,900,000	4,900,000
Underground System Replacement	17,787	\$ 3,418,289	200,000	300,000	300,000	300,000
Electric Development	142,996	\$ 1,372,815	350,000	200,000	200,000	200,000
Residential Dev-System Expansion	737,441	\$ 699,295	2,500,000	2,500,000	2,500,000	2,500,000
NCDOT City Fiber Optic	-	\$ 193,448	-	-	-	-
CityWide Streetlight Replacement to LED	547,439	\$ 165,445	-	-	-	-
Transfers to Electric Operating	217,000	\$ -	-	-	-	-
Total Expenditures	\$ 4,064,711	\$ 46,255,691	\$ 13,650,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Revenues in excess of (less than) Expenditures	\$ 17,880,303	\$ -	\$ -	\$ -	\$ -	\$ -

Stormwater Capital Projects Fund



Stormwater Capital Projects include repairs and/or improvements, along with the Stormwater Assistance Program to help residents deal 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 of solutions to repair damage due to increased run-off. This program provides a financial partnership between the City and property owner, allowing more flexibility and a faster time schedule for completion. Repair options range from open swales with plantings up to pipe solutions.

Continuing Projects

PROJECT NAME	BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES (BRIC) GRANT
DESCRIPTION	Grant through FEMA that assists with shifting the federal focus away from reactive disaster spending and toward research supported spending
ESTIMATED COST	\$9,200,000
ESTIMATED COMPLETION	TBD
FY 2026 BUDGET	\$0 Funding has already been budgeted
FUNDING SOURCE	25% City for local match from transfer from Stormwater Operating Fund; 75% will be funded by FEMA
IMPACT ON OPERATING BUDGET	Maintenance costs will be included in the operating budget, but are unknown at this time.



Stormwater Capital Projects Fund

PROJECT NAME	US GEOLOGICAL SURVEY (USGS) DUHARTS MONITORING STATION
DESCRIPTION	Continue the stream gauging, operation and maintenance of Duhart Creek through the US Geological Survey (USGS)
ESTIMATED COST	\$100,000
ESTIMATED COMPLETION	Continuing
FY 2026 BUDGET	N/A - Carry over from prior year
FUNDING SOURCE	Transfer from Stormwater Operating Fund
IMPACT ON OPERATING BUDGET	The funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.



PROJECT NAME	STORMWATER ASSISTANCE PROGRAM
DESCRIPTION	Providing assistance to property owners for stormwater problems
ESTIMATED COST	Unknown
ESTIMATED COMPLETION	Ongoing
FY 2026 BUDGET	N/A - Carry over from prior year
FUNDING SOURCE	Transfer from Stormwater Operating Fund
IMPACT ON OPERATING BUDGET	Annual funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget. In addition, since this is an ongoing project; unused funding carries to the next year.



Stormwater Capital Projects Fund

PROJECT NAME	NIBLICK ROAD CULVERT REPAIR
DESCRIPTION	Engineering, evaluation and replacement of a primary corrugated metal pipe infrastructure under Niblick Road
ESTIMATED COST	\$1,500,000
ESTIMATED COMPLETION	TBD – Currently under design
FY 2026 BUDGET	\$782,148
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.



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Stormwater Capital Projects Fund



FINANCIAL FORECAST

	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Proposed Budget	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Revenues						
Interest	\$ 134,983	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA Grant	313,471	168,918	-	-	-	-
Gold LEAF Grant	98,596	134,394	-	-	-	-
Reimbursements / Miscellaneous	65	-	-	-	-	-
Fund Balance Appropriated	-	3,226,135	-	-	-	-
Transfer from Stormwater Operating	<u>1,024,995</u>	<u>1,368,268</u>	<u>237,649</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Total Revenues	<u>\$ 1,572,110</u>	<u>\$ 4,897,715</u>	<u>\$ 237,649</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Expenditures						
Downtown Sports & Entertainment Complex Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater System	\$ 856,208	\$ 4,191,744	\$ 237,649	\$ 427,798	\$ 427,798	\$ 427,798
Stormwater Noncapital	234,940	705,971	-	572,202	572,202	572,202
Utilities System Improvement	-	-	-	-	-	-
Total Expenditures	<u>\$ 1,091,148</u>	<u>\$ 4,897,715</u>	<u>\$ 237,649</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
Revenues in excess of (less than) Expenditures	<u>\$ 480,962</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Glossary



AACE – acronym used for the American Association of Code Enforcement

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 three-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 Basis of Accounting – an accounting method where 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

Adopted Budget – the official expenditure plan of the City as authorized by City Council for a specified fiscal year

Ad Valorem – a charge on property (real and personal) based on the assessed value of the property

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

ARP – acronym used for the American Rescue Plan Act of 2021

ARRA – acronym used for the American Recovery and Reinvestment Act of 2009

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 – anything owned or held by a government which has current or future economic value

Asset forfeiture (asset seizure) – a form of confiscation of assets by the State or Federal government, wherein law enforcement agencies deprive criminals and criminal organizations of their ill-gotten gains.

Glossary



It is used to disrupt, dismantle, and deter those who prey on the vulnerable for financial gain, including criminal organizations, drug dealers, terrorists, and white-collar criminals.

Audit – an official inspection of an individual's or organization's accounts, typically by an independent body

Authorized Positions – employee positions, which are authorized in the adopted budget, to be filled during the year

Available (Undesignated) Fund Balance – this refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year

Balanced Budget – a budget in which the estimated net revenues and appropriated fund balance equal appropriations, otherwise known as expenditures, per NC General Statute 159-8

Basis of Accounting – a method prescribing when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

Basis of Budgeting – a term used to refer to the recognition of expenditures 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 debt or promise to pay a specified amount of money (the face amount of the bond plus the stated amount of interest) on a particular date (the maturity date or series of dates) and is 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 Adjustment – a reclassification of budget between line items within a fund after the adoption of the original budget.

Budget Amendment – a legal procedure utilized by the City staff and the City Council to revise a budget appropriation after the adoption of the original budget

Budget Calendar – the schedule of key dates that a government follows in the preparation and adoption of the budget

Glossary



Budget Message – a letter of transmittal for the adopted and proposed budget prepared by the City Manager and addressed to the governing board which contains the Manager's views and recommendations on the City's operations for the coming fiscal year

Budget Ordinance – the official enactment by the City Council to establish legal authority for City officials to obligate and expend resources

Budget System – the total set of records and procedures that are used to record, classify, and report information on the financial plan for an entity of fund covering a specific time period

Budgetary Control – the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues

BUILD Grant – the Better Utilizing Investments to Leverage Development (BUILD) Transportation Discretionary Grant provides the opportunity for the US DOT to invest in transportation projects; previously known as Transportation Investment Generating Economic Recovery (TIGER) Discretionary Grants

Capital Asset – assets with initial (or acquisition) value in excess of the City's capitalization threshold, and having a useful life of greater than one year; can also be referred to as fixed assets

Capital Budget – a budget of revenues and expenditures for the construction or acquisition of capital assets/projects.

Capital Improvements – expenditures related to the acquisition, expansion or rehabilitation of City's equipment, facilities and/or infrastructure

Capital Improvement Program (CIP) – a planning tool that forecasts five- to ten-years of capital 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 and an acquisition cost in excess of the City's capitalization threshold. It includes purchases for equipment, vehicles, computers, or construction materials for small projects

Capital Reserve Fund – a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments

Cash Basis – the basis of accounting where revenues are not recorded until cash is received and expenditures are not recognized until cash is disbursed

Cash Management – the activities required to ensure availability of cash needed for payment of City obligations while maximizing safe investment earnings from idle funds. Cash management includes forecasting the inflows and outflows of cash, making investments as allowed by state statute to maximize earnings, and establishing, and maintaining banking relationships.

Glossary



CATS – acronym used for the Charlotte Area Transit System

CDBG – acronym for Community Development Block Grant, 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

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 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. It 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's discretion to provide funds for unforeseen or unanticipated expenditures

CPI-U – an acronym for Consumer Price Index for All Urban Customers, a measure of inflation of the price of consumer goods and services over time maintained by the United States Bureau of Labor Statistics.

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 and can be further divided into 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

Glossary



DMS – Local Debt Management Section – A section of the Local Government Commission that works with local governments wishing to apply for debt approval. The section will oversee the issuance of the debt, monitors repayment and issues debt notices.

Donations – revenue received from private contributions for public service expenditures

EEOC (Equal Employment Opportunity Commission) – a government agency which is responsible for the enforcement of equal pay provisions and for the investigation and, if necessary, the prosecution of discriminatory hiring practices

Effectiveness Measures – Measures established to gauge the extent to which a program’s objectives are being achieved. These measures attempt to quantify service quality, responsiveness, timeliness, equity and satisfaction

Efficiency Measures – Measures that report the relationship between resources consumed and units provided, most commonly expressed as unit cost

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 Benefits – Expenditures made by the City to meet commitments of obligations for employee fringe benefits. Included are the City’s share of costs for employment taxes and the various pension, medical and life insurance plans.

Encumbrances – obligations in the form of purchase orders which are chargeable to an expenditure budget line item and for which a part of the appropriation is reserved. An encumbrance becomes an expenditure when the purchase order is filled or the goods or services are received.

Enterprise Fund – a fund established to account for operations in a manner similar to a private business enterprise, where the costs of providing goods and services to the public are funded through user charges. Examples of the City’s enterprise funds include, but are not limited to, those for Water and Sewer, Electric, and Solid Waste.

EPA – acronym used for the United States Environmental Protection Agency

Equitable sharing – a Federal program in which the proceeds of liquidated seized assets from asset forfeiture are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with the federal agents.

ETJ – acronym for Extra Territorial Jurisdiction

Expenditure – the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss

FAA – acronym for the Federal Aviation Administration

Glossary



Fiduciary Funds – used to account for assets held by a government in a trustee or agency capacity, whether for individuals, private organizations, other governmental units, or other funds of the government

Fiscal Year (FY) – An annual period that the City uses for budgeting, taxing, accounting and reporting; the City’s fiscal year begins July 1 and ends June 30 as required by NCGS 159-8(b).

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 and places restrictions on the types of work children can perform.

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 – Benefits provided, at least in part, by the City on behalf of the City’s employees. These employee benefits may include retirement, health insurance, employment taxes and life insurance

FTA – acronym for the Federal Transit Administration

Full-time Equivalent Position (FTE) – a part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year; for example, a part-time employee working for 20 hours per week would be the equivalent to .5 of a full-time position

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Funds are segregated according to their intended purpose and are used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance – the total accumulation of operating surpluses and deficits since the beginning of the fund’s existence. Fund balance can be calculated as the fund’s assets and deferred outflows of resources less its liabilities and deferred inflows of resources.

Fund Balance Appropriated – an amount representing the fund’s equity to be used to offset expenditures that exceed current year 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 (see Available Fund Balance).

FUSE – acronym for the Franklin Urban Sports & Entertainment District

Glossary



FY – acronym for fiscal year.

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.

General Fund – used to account for the ordinary operations of the City which are funded 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 long term borrowing tool for projects that may not generate a revenue stream directly, in which a municipality pledges its full faith and credit (taxing authority) to repay the debt over a specified term (typically 20 years).

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 Type Funds – used to account for the sources, uses, and balances of government's current expendable "general government" financial resources. Types of governmental funds include the general, special revenue, capital project, debt service and permanent funds.

Grant – a general term for funds that organizations receive, for a specific purpose, that are not expected to be repaid.

HMIS – acronym used for the Homeless Management Information System

Glossary



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 – An accounting transaction that moves funds from one fund to another without requiring repayment or providing equivalent assets in return

Internal Service Fund – a fund used to account for the provision of goods or services provided by one department to other departments on a cost-reimbursement basis

Investment Earnings – revenue earned on investments with a third party

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 zoning 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 revenues and expenses set up within each division used to classify revenues and expenditures by item or category and establish the expected revenue or permissible level of expenditure for that item

Local Government Budget and Fiscal Control Act – Article 3 of Chapter 159 of the North Carolina General Statutes 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

Glossary



Mission Statement – a simple and brief description that encompasses purpose, intention and overall objectives

MOC – acronym used for the City of Gastonia Municipal Operations Center

Modified Accrual – the accounting basis required by state statute; under this basis, expenditures are recognized when a liability is incurred (time of receipt) for a good or service provided to the City and revenues are recognized when they can be reasonably estimated (measurable) and will be received within the current fiscal year or soon enough afterward to be able to pay liabilities of the current fiscal year (available).

MSA – acronym used for a Metropolitan Statistical Area, 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

NCDOR – acronym for the North Carolina Department of Revenue

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

Glossary



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 for items or services ordered, or agreed to by the City, but not yet received or paid.

Operating Budget – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed revenues and/or appropriated fund balances utilized to finance them.

Operating Expenses – a classification of expenses utilized in proprietary funds that generally result from providing services and producing and delivery goods in connection with the proprietary fund's principal ongoing operations.

Operating Revenue – a classification of revenues utilized in proprietary funds resulting primarily from charges to customers for services.

Operating Transfers – routine and/or recurring transfers of assets between funds

Ordinance – a legislative enactment by the governing body of the City; it has the full force of law within the City if it is not in conflict with any higher form of law

Part 1 Offenses – a law enforcement classification for major crimes, including murder, robbery, aggravated assault, etc.

Performance Indicators – specific quantitative and qualitative measures of work performed as an objective of specific departments or programs

Performance Measurement – the process of assessing the results produced or achieved by public services. For a particular service, performance measurement might start with the formulation of a mission statement and measurable objectives that reflect or address the need for service. The process also involves identifying measures to assess the extent to which the objectives are met and measuring the costs or the efforts expended to provide the service.

Powell Bill – funding from state-shared gasoline tax which is restricted for use on maintenance of local streets and roads

Productivity – a measure of economic performance that compares the amount of goods and services produced (outputs) with the amount of inputs used to produce those goods and services.

Property Tax – a tax levied on the value of real and personal property set annually by City Council to fund general governmental expenditures and is calculated as the property tax rate times the assessed value of the property.

Property Tax Rate – the tax rate set y City Council annually, expressed in the form of a dollar value per \$100 of assessed valuation.

Glossary



Proprietary Funds – funds operated like a business and charging user fees; includes Enterprise and Internal Service Funds

Reclassification – change in a position title and/or the associated pay range based on changes in the job skills required for a given position

Referendum – presenting an issue to the voters of the City where a majority of voters decide on the issue

Reserve – an account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose

Resources – total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances

Restricted Intergovernmental Revenues – grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent

Revaluation – assignment of updated values 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 for a 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 and select services. 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 2.25% sales tax and distributes a portion of 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

Glossary



Service Profile – provides data related to the service/program and identifies important dimensions of service delivery

SBCCI – acronym for Southern Building Code Congress International

SMAP – acronym for State Maintenance Assistance Program, a North Carolina Department of Transportation funding program established by the North Carolina legislature in 1994 to assist urban, regional and small urban areas in funding the non-federal share of net operating costs associated with existing and new public transportation services.

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 – a governmental fund utilized to account for specific sources of revenue such as gas taxes or grant revenues 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 and personal 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

Glossary



Transportation Investment Generating Economic Recovery Grant (TIGER Grant) – a supplementary discretionary grant program included in the American Recovery and Reinvestment Act (ARRA) of 2009 that was designed to incentivize bettering environmental problems and reducing the US dependence on energy

Transfers In/Out – amounts transferred from one fund to another to assist in financing the services for the recipient fund; also referred to as Interfund Transfers

TRU – acronym for Two Rivers Utilities

Trust Funds – to account for cash set aside in a trustee capacity such as donations for certain programs

UDO – acronym for the Unified Development Ordinance

Unencumbered Balance – the amount of an appropriation that is neither expended or encumbered; the amount of money still available for future expenditure

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 transit rider fees; also known as user fees

USERRA – acronym for The Uniformed Services Employment and Reemployment Rights Act

Workload Measure – a performance measure identifying how much or how many products or services were produced

WTP – acronym for Water Treatment Plant

WWTP – acronym for Wastewater Treatment Plant

YTD – acronym for Year to Date

Fund Structure Matrix

Fund Title		General Government Funds	Enterprise Funds	Capital Project Funds	Internal Service Funds	Special Revenue Funds
110	General Fund	✓				
111	American Rescue Plan Act	✓				
112	FUSE Facility Operations	✓				
114	Conference Center Operations	✓				
115	Solid Waste Disposal Tax	✓				
119	Technology Support	✓				
121	Federal Grants	✓				
170	Powell Bill	✓				
173	Federal Asset Forfeiture Fund	✓				
174	State Asset Forfeiture Fund	✓				
176	Local Law Enforcement Block Grants Fund	✓				
244	Airport Capital Projects			✓		
263	Street Improvement Capital Projects			✓		
283	General Fund Capital Projects			✓		
312	Water & Sewer Stimulus Project		✓			
330	Water & Sewer Fund		✓			
331	Electric Fund		✓			
332	Transit System Fund		✓			
335	Solid Waste Fund		✓			
336	Stormwater Utility Fund		✓			
338	Electric Rate Stabilization Fund		✓			
342	Water & Sewer Capital Exp & Dev		✓			
351	Water & Sewer Renewal & Replacement		✓			
352	Electric Renewal & Replacement		✓			
460	Water & Sewer System Development Fee			✓		
462	Water & Sewer Capital Projects			✓		
478	Electric Capital Projects			✓		
479	Stormwater Capital Projects			✓		
621	Community Development Grants					✓
623	Affordable Housing					✓
624	HOME investment trust					✓
628	Occupancy Tax					✓
629	Downtown Municipal Services District					✓
687	Infrastructure			✓		
868	Health Self-Insurance				✓	
870	Dental Self-Insurance				✓	
880	Veh/Equip Replacement				✓	
881	Technology Internal Services				✓	

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Cemeteries				
Grave space	Adult City Resident	\$1,200.00	\$1,200.00	\$0.00
	Adult Non-City Resident	\$1,500.00	\$1,500.00	\$0.00
	Infant	\$500.00	\$500.00	\$0.00
Double niche in columbarium	Includes engraving	\$900.00	\$900.00	\$0.00
Cremains burial in Cremains Garden		\$500.00	\$500.00	\$0.00
Scattering cremains in Cremains Garden		\$200.00	\$200.00	\$0.00
Locate and mark grave for burial or cremains	Weekdays	\$100.00	\$100.00	\$0.00
	Weekends	\$200.00	\$200.00	\$0.00
Dig and cover for cremains burial	In addition to locate fee above	\$200.00	\$200.00	\$0.00
Planning - Code Enforcement				
Abatement administration fee		\$100.00	\$100.00	\$0.00
Noxious growth removal	Minimum charge	\$95.00	\$95.00	\$0.00
	Any costs exceeding \$95 minimum above will be assessed at their actual cost in addition to the minimum charge	Varies	Varies	N/A
Public nuisance removal	Actual City costs	Varies	Varies	N/A
Publications	Actual City costs	Varies	Varies	N/A
Demolitions, asbestos inspections and abatement	Actual City costs	Varies	Varies	N/A
Court case filing fee	Actual City costs	Varies	Varies	N/A
Lis Pendens filing fee		\$8.25	\$8.25	\$0.00
Lien filing fee		\$6.75	\$6.75	\$0.00
Engineering				
<i>Land Development</i>				
Right-of-way utilization permit	For utilities	\$127.50	\$127.50	\$0.00
Right-of-way easement encroachment permit	For private facilities	\$85.00	\$85.00	\$0.00
Right-of-way work permit	For non-utilities, other than driveways	\$45.00	\$45.00	\$0.00
Driveway permit - residential ^a		\$67.50	\$67.50	\$0.00
Driveway permit - commercial ^a		\$90.00	\$90.00	\$0.00
Sidewalk permit		\$35.00	\$35.00	\$0.00
Street/easement closing request	Advertisement required	\$60.00	\$60.00	\$0.00
Street name change request	Advertisement required	\$100.00	\$100.00	\$0.00
Annexation - voluntary	Advertisement required	\$300.00	\$300.00	\$0.00
Advertisement deposit	When required, as noted above	\$500.00	\$500.00	\$0.00
Performance bond/letter of credit application		\$300.00	\$300.00	\$0.00
Performance bond - request for reduction		\$50.00	\$50.00	\$0.00
<i>Reimbursement for Services - all fees associated with plan review must be received prior to review taking place</i>				
Site plan review ^a	Less than one (1) acre - flat rate	\$900.00	\$900.00	\$0.00
	One (1) to five (5) acres - flat rate	\$1,500.00	\$1,500.00	\$0.00
	Over five (5) acres, per acre fee	\$350.00	\$350.00	\$0.00
Roadway Plan (Public)	per linear foot of street centerline	\$3.50	\$3.50	\$0.00
Parking/Loading Areas (including access/driveways/drive aisles)	per square foot	\$0.20	\$0.20	\$0.00
Storm Drainage (Pipe, Public)	per linear foot of pipe	\$2.00	\$2.00	\$0.00
Storm Drainage (Ditch/Swell, Public)	per linear foot of swell/ditch	\$1.80	\$1.80	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Water Lines (Public)	per linear foot of pipe	\$3.00	\$3.00	\$0.00
Sewer Lines (Public)	per linear foot of pipe	\$3.00	\$3.00	\$0.00
Planning & Zoning (includes Urban Forestry)	per plan	\$600.00	\$600.00	\$0.00
Revisions To Approved Plans (RTAP)	per page	\$90.00	\$90.00	\$0.00
Subdivision plan review ^b	Per subdivision	\$1,200.00	\$1,200.00	\$0.00
Roadway Plan (Public)	per linear foot of street centerline	\$3.50	\$3.50	\$0.00
Parking/Loading Areas (including access/driveways/drive aisles)	per square foot	\$0.20	\$0.20	\$0.00
Storm Drainage (Pipe, Public)	per linear foot of pipe	\$2.00	\$2.00	\$0.00
Storm Drainage (Ditch/Swell, Public)	per linear foot of swell/ditch	\$1.80	\$1.80	\$0.00
Water Lines (Public)	per linear foot of pipe	\$3.00	\$3.00	\$0.00
Sewer Lines (Public)	per linear foot of pipe	\$3.00	\$3.00	\$0.00
Planning & Zoning (includes Urban Forestry)	per plan	\$1,200.00	\$1,200.00	\$0.00
Revisions To Approved Plans (RTAP)	per page	\$90.00	\$90.00	\$0.00
Preliminary plat review	Per lot	\$30.00	\$30.00	\$0.00
Final plat review	Minor subdivision, easement, recombination, etc.	\$120.00	\$120.00	\$0.00
	Major subdivision	\$605.00	\$605.00	\$0.00
	Major subdivision, per lot	\$12.00	\$12.00	\$0.00
Flood development permit	Fringe area (minor)	\$120.00	\$120.00	\$0.00
	Fringe area (flood study)	\$450.00	\$450.00	\$0.00
	Floodway	\$750.00	\$750.00	\$0.00
Technology charge	Percentage of total fee Applies to all Reimbursement for Services listed above	5.00%	5.00%	\$0.00
^a Calculation based on acreage PLUS the amount of infrastructure defined above				
^b Total review fee based on Per Subdivision fee PLUS the amount of infrastructure defined above				
Re-review of site plans/subdivision plans/plats/water extension/sewer extension reviewed more than three (3) times will result in 10% charge of the original review fee cost for each subsequent review.				
<i>Inspection Fees - due prior to issuance of stamped/approved plans to the applicant.</i>				
Site plan, Subdivision, Water & Sewer Permit Extension inspection ^a				
Roadway Plan (Public)	per linear foot of street centerline, minimum \$250	\$6.00	\$6.00	\$0.00
Storm Drainage (Pipe, Public))	per linear foot of pipe, minimum \$250	\$5.00	\$5.00	\$0.00
Storm Drainage (swell/ditch, Public)	per linear foot of swell/ditch, minimum \$250	\$4.00	\$4.00	\$0.00
Water Lines (Public)	per linear foot of pipe, minimum \$250	\$5.00	\$5.00	\$0.00
Sewer Lines (Public)	per linear foot of pipe, minimum \$250	\$5.00	\$5.00	\$0.00
Planning & Zoning (includes Urban Forestry)	per plan	\$605.00	\$605.00	\$0.00
Technology charge	Percentage of total fee Applies to all Inspection Fees listed above	5.00%	5.00%	0.00%
^a Re-inspection more than two (2) times will result in \$150.00 re-inspection fee for each subsequent inspection.				
^b Re-inspection more than two (2) times will result in \$150.00 re-inspection fee for each subsequent inspection.				
<i>Sale of City Publications</i>				
Black & White plan copies	Per page, all sizes	\$0.00	\$0.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
	Per page, 11" x 17"	\$0.00	\$0.00	\$0.00
Color plot charge	Per page, 18" x 24"	\$0.00	\$0.00	\$0.00
	Per page, 24" x 36"	\$0.00	\$0.00	\$0.00
	Per page, 36" x 48"	\$0.00	\$0.00	\$0.00
Note: No longer available effective July 1, 2024				
Other Permits, Fees and Charges				
TIA Scoping Fee	Counts towards Fee	\$3,000.00	\$3,000.00	\$0.00
TIA Reimbursement Fee		Varies	Varies	N/A
Advanced Metering Infrastructure (AMI) Propagation Study Reimbur	Actual City Cost		Varies	New
Advanced Metering Infrastructure (AMI) Equipment and Installation	Actual City Cost		Varies	New
Engineering Third Party Reviews	Bridges, dams, walls, etc.	Market Value	Market Value	Market Value
Non-regulatory sign installation	Existing streets by Petition	\$100.00	\$100.00	\$0.00
Standard Street sign and post	New Development (cost per sign)	\$200.00	\$200.00	\$0.00
Decorative Street Sign Post Program	Basic/Mid/High Level Post	Varies	Varies	N/A
FHA/VA letter		\$20.00	\$20.00	\$0.00
Flood letter		\$20.00	\$20.00	\$0.00
Water/Sewer/Street availability letter		\$20.00	\$20.00	\$0.00
Water meter fee ^f	Determined by meter size	Varies	Varies	N/A
Payment in lieu of ^g	Sidewalks	Varies	Varies	N/A
	Streets	Varies	Varies	N/A
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
Other Permits, Fees and Charges (with Technology charge)				
Engineering reports	Per page	\$0.05	\$0.05	\$0.00
Land development application fee ^d	Water permit	\$200.00	\$200.00	\$0.00
Land development application fee ^d	Sewer permit	\$300.00	\$300.00	\$0.00
Water extension review fee ^d	Water line, per foot	\$3.00	\$3.00	\$0.00
Sewer extension review fee ^d	Sewer line, per foot	\$3.00	\$3.00	\$0.00
Sewer pump station review fee ^d	Lump sum per pump station	\$2,500.00	\$2,500.00	\$0.00
Legal review for reimbursement contract application ^e	Water and sewer	\$125.00	\$125.00	\$0.00
Water meter fee ^f	Determined by meter size	Varies	Varies	N/A
Technology charge	Percentage of total fee			
	Applies to all Other Permits, Fees and Charges listed above	5.00%	5.00%	0.00%

^d Re-review of site plans/subdivision plans/plats/water extension/sewer extension reviewed more than three (3) times will result in 10% charge of the original review fee cost for each subsequent review.

^e For offsite and oversize

^f Contact Utilities at 704-836-0037

^g Contact Engineering at 704-866-6943

Financial Services

Billing & Customer Service

Application and Service connection fee	Non-Refundable	\$20.00	\$20.00	\$0.00
Late fee	Percentage of past due balance with minimum of \$5.00	1.50%	1.50%	0.00%

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Administration fee	Fee will be applied once an account has been placed on the cutoff list, regardless of whether the account has been disconnected	\$25.00	\$25.00	\$0.00
Same day new service	After 3:00 pm	\$40.00	\$40.00	\$0.00
Reconnection fee	During business hours	\$30.00	\$30.00	\$0.00
	After business hours	\$75.00	\$75.00	\$0.00
Returned check fee	Maximum fee as set forth by NC G.S. 25-3-506	\$35.00	\$35.00	\$0.00
Returned payment fee - other than checks	Actual City costs	Varies	Varies	N/A
Meter re-read fee	Customer request	\$25.00	\$25.00	\$0.00
Pole disconnection fee		\$150.00	\$150.00	\$0.00
<i>Utility Deposits for New Service - Residential (inside City limits)</i>				
Electric	Excellent Credit	\$140.00	\$140.00	\$0.00
	Good Credit	\$140.00	\$140.00	\$0.00
	Fair Credit	\$200.00	\$200.00	\$0.00
	Bad Credit	\$250.00	\$250.00	\$0.00
Water	Excellent Credit	\$30.00	\$30.00	\$0.00
	Good Credit	\$30.00	\$30.00	\$0.00
	Fair Credit	\$50.00	\$50.00	\$0.00
	Bad Credit	\$75.00	\$75.00	\$0.00
Sewer	Excellent Credit	\$30.00	\$30.00	\$0.00
	Good Credit	\$30.00	\$30.00	\$0.00
	Fair Credit	\$50.00	\$50.00	\$0.00
	Bad Credit	\$75.00	\$75.00	\$0.00
<i>Utility Deposits for New Service - Residential (outside City limits)</i>				
Water	Excellent Credit	\$125.00	\$125.00	\$0.00
	Good Credit	\$125.00	\$125.00	\$0.00
	Fair Credit	\$150.00	\$150.00	\$0.00
	Bad Credit	\$150.00	\$150.00	\$0.00
Sewer	Excellent Credit	\$125.00	\$125.00	\$0.00
	Good Credit	\$125.00	\$125.00	\$0.00
	Fair Credit	\$150.00	\$150.00	\$0.00
	Bad Credit	\$150.00	\$150.00	\$0.00
<i>Utility Deposits for New Service - Non-residential</i>				
	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
<i>Meter Interference</i>				
Meter Interference - NC G.S. 14-151	Criminal or civil action, including felony or the greater of triple losses or \$5,000.00	Varies	Varies	N/A
Repair and/or replacement to utility equipment/meters	Actual City costs	Varies	Varies	N/A
Note: Above charges do not include costs associated with locking meters, meter removal or reconnection fees.				
<i>Other Fees</i>				
Meter lock fee		\$55.00	\$55.00	\$0.00
Meter pull fee		\$75.00	\$75.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
Extra field trip fee		\$40.00	\$40.00	\$0.00	
New construction sod watering	Minimum charge of 140,000 gallons usage	Varies	Varies	N/A	
Fire					
<i>NC State Fire Code Permits</i>					
105.4.1	Plan review fee	\$100.00	\$150.00	\$50.00	
105.5.1	Additive Manufacturing	\$50.00	\$50.00	\$0.00	
105.5.14	Energy Storage Systems	\$100.00	\$100.00	\$0.00	
105.5.32	Mobile Food Preparation Vehicles	\$100.00	\$100.00	\$0.00	
105.5.38	Outdoor Assembly Event greater than 1000 occupants	\$100.00	\$100.00	\$0.00	
105.5.39	Nightclubs	\$100.00	\$100.00	\$0.00	
105.5.40	Plant Extraction Systems	\$50.00	\$50.00	\$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	\$100.00	\$100.00	\$0.00	
105.6.4	Carbon dioxide	> 100 lbs. beverage dispensing	\$50.00	\$50.00	\$0.00
105.6.5	Carnivals and fairs	\$150.00	\$150.00	\$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	\$100.00	\$100.00	\$0.00
105.6.10.2	Covered mall buildings	Display of liquid fuel vehicles	\$100.00	\$100.00	\$0.00
105.6.10.3	Covered mall buildings	Use of open flame or flame producing equipment	\$100.00	\$100.00	\$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	\$100.00	\$100.00	\$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	\$100.00	\$100.00	\$0.00
105.6.17-02	Flammable & combustible liquids	Store, handle , use >5 gallons inside or 10 gallons outside (Class I)	\$100.00	\$100.00	\$0.00
105.6.17-03	Flammable & combustible liquids	Store, handle, use Class II or III > 25 gallons inside or 60 gallons outside	\$100.00	\$100.00	\$0.00
105.6.17-04	Flammable & combustible liquids	Class IIIB	\$100.00	\$100.00	\$0.00
105.6.17-05	Flammable & combustible liquids		\$100.00	\$100.00	\$0.00
105.6.17-06	Flammable & combustible liquids	Operate tank vehicles, equipment and dispensing stations	\$100.00	\$100.00	\$0.00
105.6.17-07	Flammable & combustible liquids	Install, alter, remove abandon and place temporarily out of service	\$100.00	\$100.00	\$0.00
105.6.17-08	Flammable & combustible liquids	Change contents of tank to > hazard	\$100.00	\$100.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
105.6.17-09	Flammable & combustible liquids	Manufacture, process, blend or refine	\$100.00	\$100.00	\$0.00
105.6.17-10	Flammable & combustible liquids	Dispense liquid fuel into tanks of motor vehicles	\$100.00	\$100.00	\$0.00
105.6.17-11	Flammable & combustible liquids	Utilize a site for dispensing fuel from tank vehicle	\$100.00	\$100.00	\$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	\$150.00	\$50.00
105.6.22	Hazardous materials	Facilities	\$100.00	\$100.00	\$0.00
105.6.23	High pile storage	Area > 500 sq ft	\$50.00	\$100.00	\$50.00
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		\$100.00	\$100.00	\$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	\$100.00	\$150.00	\$50.00
105.6.37	For removal of service	Private fire hydrants	\$100.00	\$100.00	\$0.00
105.6.38	Pyrotechnic special effects materials		\$150.00	\$150.00	\$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	\$100.00	\$50.00
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
105.6.45	Temporary membrane structures, tents and canopies		\$100.00	\$100.00	\$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
<i>NC State Fire Code Construction Permits</i>					
105.6.5	Energy Storage Systems		\$100.00	\$100.00	\$0.00
105.6.9	Fuel Cell Power Systems		\$100.00	\$100.00	\$0.00
105.6.10	Gas Detection Systems		\$100.00	\$100.00	\$0.00
105.6.13	High Piled Combustible Storage		\$100.00	\$100.00	\$0.00
105.6.21	Special Event Structure		\$100.00	\$100.00	\$0.00
105.7.1	Fire sprinkler or automatic fire extinguishing systems		\$100.00	\$150.00	\$50.00
105.7.2	Battery systems		\$100.00	\$150.00	\$50.00
105.7.3	Compressed gas systems		\$100.00	\$150.00	\$50.00
105.7.4	Cryogenic fluid systems		\$100.00	\$150.00	\$50.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

			FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
		Details/Notes			
105.7.5	Emergency responder radio coverage		\$100.00	\$150.00	\$50.00
105.7.6	Fire alarm and detection systems		\$100.00	\$150.00	\$50.00
105.7.7	Fire pumps and related equipment		\$100.00	\$150.00	\$50.00
105.7.8	Flammable and combustible liquid systems		\$100.00	\$150.00	\$50.00
105.7.9	Gates and barricade across access roads		\$100.00	\$150.00	\$50.00
105.7.10	Hazardous materials systems		\$100.00	\$150.00	\$50.00
105.7.11	Industrial ovens		\$100.00	\$150.00	\$50.00
105.7.13	Installation of private hydrants		\$100.00	\$150.00	\$50.00
105.7.14	Smoke control or smoke exhaust systems		\$100.00	\$150.00	\$50.00
105.7.15	Solar photovoltaic power systems		\$100.00	\$150.00	\$50.00
105.7.16	Installing spray room, dip tank or both		\$100.00	\$150.00	\$50.00
105.7.17	Installing standpipe systems		\$100.00	\$150.00	\$50.00
105.7.18	Temporary air supported membrane structure and tents	In excess of 400 sq ft	\$100.00	\$150.00	\$50.00
Technology charge for fire construction permits		Percentage of total fee	\$0.00	\$0.05	\$0.05
<i>Other Fees and Charges</i>					
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	Fire Engine Standby	Per hour	\$173.47	\$173.47	\$0.00
GFD-04	Ladder Truck Standby	Per hour	\$220.55	\$220.55	\$0.00
GFD-05	Excessive false alarms	Fourth (4th) alarm per annum	\$100.00	\$100.00	\$0.00
GFD-06	Excessive false alarms	Fifth (5th) alarm per annum	\$200.00	\$200.00	\$0.00
GFD-07	Excessive false alarms	Sixth (6th) + alarm per annum each	\$250.00	\$250.00	\$0.00
GFD-08	Fire hydrant flow tests		\$200.00	\$200.00	\$0.00
GFD-09	Fire report	Single report	\$3.00	\$3.00	\$0.00
GFD-10	Fire report	In addition to above, per page	\$0.50	\$0.50	\$0.00
GFD-11	Fireworks display		\$200.00	\$200.00	\$0.00
GFD-12	Blasting	One (1) day	\$100.00	\$100.00	\$0.00
GFD-13	Blasting	Two (2) or more days	\$200.00	\$200.00	\$0.00
GFD-14	Third (3rd) Re-inspection service charge		\$50.00	\$50.00	\$0.00
GFD-15	Each violation still evident will carry minimum charge in addition to re-inspection above		\$50.00	\$50.00	\$0.00
GFD-16	Construction re-inspection		\$75.00	\$75.00	\$0.00
GFD-17	ABC/ALE Inspection		\$100.00	\$100.00	\$0.00
GFD-18	Day Care Inspection		\$50.00	\$50.00	\$0.00
GFD-19	Group Home Inspection		\$50.00	\$50.00	\$0.00
GFD-20	Family Care Home Inspection		\$50.00	\$50.00	\$0.00
GFD-21	Fine for Occupying a Structure Without a Certificate of Fine calculated per day		\$500.00	\$500.00	\$0.00
GFD-22	Mandatory Means of Egress (Exit) Blocked		\$100.00	\$100.00	\$0.00
GFD-23	Fire Department Access Blocked Construction	Fine calculated per day	\$100.00	\$100.00	\$0.00
GFD-24	Assembly Exceeds Posted Occupant Load		\$100.00	\$100.00	\$0.00
GFD-25	Repeated Violation of Burning Ordinance		\$100.00	\$100.00	\$0.00
GFD-26	Tent, Structure, or Stand Fireworks Sales		\$100.00	\$100.00	\$0.00
GFD-27	Fine to Licensed General Contractor for Performing Work Without Permits	Fine calculated per day	\$250.00	\$250.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
Housing & Community Engagement				
<i>Farmer's Market</i>				
	Non-profit organization	\$100.00	\$100.00	\$0.00
Building rental (daily)	Other private use	\$200.00	\$200.00	\$0.00
	Other public use	\$225.00	\$225.00	\$0.00
Pole shed rental (daily)	Non-profit organization	\$50.00	\$50.00	\$0.00
	Other private use	\$75.00	\$75.00	\$0.00
	Other public use	\$100.00	\$100.00	\$0.00
Security deposit	\$200.00	\$200.00	\$0.00	
<p>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.</p>				
Parks & Recreation				
<i>Youth Athletic Team Registrations</i>				
Instructional Ages 3 -6 (T-ball, 3-4 basketball, 5-6 basketball, 3-4 soccer, 5-6 soccer)	City team	\$200.00	\$200.00	\$0.00
	Non-City team	\$250.00	\$250.00	\$0.00
7-8 Soccer, Baseball and Softball (Coach Pitch)	City team	\$200.00	\$200.00	\$0.00
	Non-City team	\$300.00	\$300.00	\$0.00
Baseball and Softball (9-10; 11/12; and 13-15)	City team	\$400.00	\$400.00	\$0.00
	Non-City team	\$500.00	\$500.00	\$0.00
Girls Volleyball	City team	\$150.00	\$150.00	\$0.00
	Non-City team	\$200.00	\$200.00	\$0.00
Basketball (Ages 7 - 18), Soccer (Ages 9 - 15)	City team	\$200.00	\$200.00	\$0.00
	Non-City team	\$300.00	\$300.00	\$0.00
<i>Youth Athletic Individual Registrations</i>				
T-Ball, Softball, Basketball, Volleyball, Soccer	City resident	\$60.00	\$60.00	\$0.00
	Non-City resident	\$80.00	\$80.00	\$0.00
Baseball (7/8 and up)	City resident	\$65.00	\$65.00	\$0.00
	Non-City resident	\$90.00	\$90.00	\$0.00
Flag Football	City resident	\$45.00	\$45.00	\$0.00
	Non-City resident	\$70.00	\$70.00	\$0.00
<i>Adult Sports (per team)</i>				
All Teams	City resident	\$450.00	\$450.00	\$0.00
	Non-City resident	\$550.00	\$550.00	\$0.00
<i>Community Centers - Adult Recreation Center, Bradley Center, Erwin Center, Phillips Center and T Jeffers Center</i>				
Facility Use - Club, Activity, Meeting and Training rooms				
Private/Non-Profit, 0-4 hours	City resident	\$40.00	\$40.00	\$0.00
	Non-City resident	\$55.00	\$55.00	\$0.00
Commercial/For Profit, 0-4 hours	City resident	\$70.00	\$70.00	\$0.00
	Non-City resident	\$90.00	\$90.00	\$0.00
Gymnasium Use				
Private/Non-Profit, 0-4 hours	City resident	\$250.00	\$250.00	\$0.00
	Non-City resident	\$350.00	\$350.00	\$0.00
Commercial/For Profit, 0-4 hours	City resident	\$400.00	\$400.00	\$0.00
	Non-City resident	\$500.00	\$500.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
Kitchen Use				
All, 0-4 hours	All (City and Non-City residents)	\$40.00	\$40.00	\$0.00
Other Fees & Charges				
Hourly personnel fee during non-operating hours	All (City and Non-City residents)	N/A	\$50.00	N/A
All shelter rentals are half-day rentals (10:00 AM - 2:00 PM or 3:00 PM - 7:00 PM)				
Large picnic shelter	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
Swimming Pools				
Lineberger Park and Erwin Center				
Swimming	Per session	\$4.00	\$4.00	\$0.00
	Full day (two sessions - Erwin Pool only)	\$6.00	\$6.00	\$0.00
Full day swim only available at Erwin Center Pool when capacity has not been reached				
Group rentals (two hours)				
1-100 people	City resident	\$300.00	\$300.00	\$0.00
	Non-City resident	\$400.00	\$400.00	\$0.00
Athletic Fields - Bradley Center, Erwin Center, Ferguson Park, Phillips Center, and T Jeffers Center				
Use of athletic fields (per hour, per field)	City resident/team	\$30.00	\$30.00	\$0.00
	Non-City resident/team	\$40.00	\$40.00	\$0.00
Ferguson 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
Initial field preparation	Per field	\$50.00	\$50.00	\$0.00
Between game field preparation	Per field	\$25.00	\$25.00	\$0.00
<i>City to receive 25% of gross revenues if user charges admission</i>				
Lineberger Park				
Shelter rentals				
All shelter rentals are half-day rentals (10:00 AM - 2:00 PM or 3:00 PM - 7:00 PM)				
Small Shelters (Shelters #2 - #5)	City resident	\$20.00	\$20.00	\$0.00
	Non-City resident	\$30.00	\$30.00	\$0.00
Large Shelters (Shelters #1 and #6)	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
Martha Rivers Park				
Shelter rentals				
All shelter rentals are half-day rentals (10:00 AM - 2:00 PM or 3:00 PM - 7:00 PM)				
Large Shelters (Shelters #1 and #2)	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
Youth Complex - Baseball/Soccer fields				
Per field, per game (two hours)	City resident/team	\$50.00	\$50.00	\$0.00
	Non-City resident/team	\$60.00	\$60.00	\$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

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
<i>Walker E. Reid, III Park</i>				
Shelter rentals				
All shelter rentals are half-day rentals (10:00 AM - 2:00 PM or 3:00 PM - 7:00 PM)				
Playground Shelter	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
Soccer				
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 (two fields)	City resident/team	\$300.00	\$300.00	\$0.00
	Non-City resident/team	\$400.00	\$400.00	\$0.00
Initial field preparation	Per field	\$50.00	\$50.00	\$0.00
Between game field preparation	Per field	\$25.00	\$25.00	\$0.00
<i>Rankin Lake Park</i>				
Building rentals				
Clubhouse (Monday - Thursday)	City resident	\$250.00	\$250.00	\$0.00
	Non-City resident	\$400.00	\$400.00	\$0.00
Clubhouse (Friday - Sunday)	City resident	\$350.00	\$350.00	\$0.00
	Non-City resident	\$500.00	\$500.00	\$0.00
Normal building rental period ends with the park closing at dusk. Additional hours may be purchased in advance for an hourly fee.		\$75.00	\$75.00	\$0.00
Picnic shelters				
All shelter rentals are half-day rentals (10:00 AM - 2:00 PM or 3:00 PM - 7:00 PM)				
Small Shelters (Shelters #1-#4)	City resident	\$20.00	\$20.00	\$0.00
	Non-City resident	\$30.00	\$30.00	\$0.00
Large Shelters (Shelters #6)	City resident	\$50.00	\$50.00	\$0.00
	Non-City resident	\$60.00	\$60.00	\$0.00
Corporate shelters (Lakefront)	City resident	\$100.00	\$100.00	\$0.00
	Non-City resident	\$125.00	\$125.00	\$0.00
Lake front rentals				
Daily fishing permit: 15 & under	City resident	\$1.00	\$1.00	\$0.00
	Non-City resident	\$2.00	\$2.00	\$0.00
Daily fishing permit: 16 & older	City resident	\$2.00	\$2.00	\$0.00
	Non-City resident	\$3.00	\$3.00	\$0.00
Daily fishing permit: 70 & older	All (City and Non-City residents)	\$1.00	\$1.00	\$0.00
Jon boat	With motor, per hour	\$10.00	\$10.00	\$0.00
	With motor, per day*	\$45.00	\$45.00	\$0.00
Kayak/canoe/pedalboats	Per half hour	\$5.00	\$5.00	\$0.00
	Per hour	\$10.00	\$10.00	\$0.00
Launch fees for personnel vessel		\$5.00	\$5.00	\$0.00
<i>Sims Park</i>				
Baseball				
One game	City resident/team	\$200.00	\$200.00	\$0.00
	Non-City resident/team	\$300.00	\$300.00	\$0.00
Two games	City resident/team	\$400.00	\$400.00	\$0.00
	Non-City resident/team	\$500.00	\$500.00	\$0.00
Full day	City resident/team	\$600.00	\$600.00	\$0.00
	Non-City resident/team	\$700.00	\$700.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Field/facility preparation		\$50.00	\$50.00	\$0.00
<i>T. Jeffers Pickleball Court Reservations</i>				
Per court, per hour	City resident	\$2.00	\$2.00	\$0.00
	Non-City resident	\$3.00	\$3.00	\$0.00
Tournaments (9 courts/day)	City resident	\$250.00	\$250.00	\$0.00
	Non-City resident	\$300.00	\$300.00	\$0.00
Tournaments (15 courts/day)	City resident	\$375.00	\$375.00	\$0.00
	Non-City resident	\$475.00	\$475.00	\$0.00
<i>Tennis court reservations</i>				
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
<i>Special events</i>				
Rotary Pavilion Rental fee per day	Government/non-profit/City resident	\$300.00	\$300.00	\$0.00
	Non-government/for profit/non-City resident	\$500.00	\$500.00	\$0.00
Food truck fee		\$40.00	\$40.00	\$0.00
Vendor fee		\$30.00	\$30.00	\$0.00
Vendor power fee		\$10.00	\$10.00	\$0.00
Event permit / Temporary street closing		\$30.00	\$30.00	\$0.00
Noise permit		\$5.00	\$5.00	\$0.00
Temporary street closing		\$0.00	\$0.00	\$0.00
Film permit application	Permit fee	\$75.00	\$75.00	\$0.00
	Daily rate for filming on City property	\$50.00	\$50.00	\$0.00
<i>Skeet & Trap</i>				
Per round (includes 25 targets)	City resident (65+, 15 and under and veterans)	\$5.00	\$5.00	\$0.00
	Non-City resident	\$6.00	\$6.00	\$0.00
	Scholastic/Junior teams	\$4.00	\$4.00	\$0.00
	City employee or retiree	\$3.00	\$3.00	\$0.00
Group rental/corporate events		\$75.00	\$75.00	\$0.00
field rental, per hour (includes targets and safety instructions)		\$100.00	\$100.00	\$0.00
Multiple field use and groups over ten (10) will require an additional staff member at an hourly rate.		\$40.00	\$40.00	\$0.00

Instructional programs

Fees for instructional programs shall be set at a rate that will defray direct costs including, the instructor, materials, supplies and certain indirect costs.

All outside City residents will be charged \$5.00 more per class than City residents with the City retaining the entire \$5.00.

The Parks & Recreation Director or his/her designee has the authority to negotiate terms and associated fees with groups requesting the use of parks and other recreation facilities for major group functions, tournaments or public, special events, both profit and non-profit in nature.

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Planning				
<i>Application for rezoning</i>				
General rezoning (map amendment) request		\$800.00	\$800.00	\$0.00
	Additional cost per acre	\$35.00	\$35.00	\$0.00
	Level 1 - (Existing structure(s), no subdivision or other improvements requiring changes to driveway access location(s). Only applies to properties under 10 acres.	\$1,000.00	\$1,000.00	\$0.00
Conditional district rezoning (map amendment, conditional)	Level 1 - cost per acre	\$25.00	\$25.00	\$0.00
	Level 2 - All other projects not meeting qualifications of Level 1 project.	\$2,000.00	\$2,000.00	\$0.00
	Additional cost per acre	\$50.00	\$50.00	\$0.00
<i>Other Hearings</i>				
Amendment to conditional district	Public hearing required	\$800.00	\$800.00	\$0.00
	Administrative approval	\$500.00	\$500.00	\$0.00
Special use permit	Residential and non-residential	\$800.00	\$800.00	\$0.00
	Additional cost per acre	\$40.00	\$40.00	\$0.00
Vested rights		\$500.00	\$500.00	\$0.00
Text amendments		\$500.00	\$500.00	\$0.00
	Hearing Variance, Residential & special exceptions: includes single family detached, duplex, triplex	\$800.00	\$800.00	\$0.00
	Variance, Commercial/Non-Residential : includes multi-dwelling development, multi-family and non-residential uses.	\$1,200.00	\$1,200.00	\$0.00
Board of Adjustment	Appeal, Residential: includes single family detached, duplex, triplex and triplex (see appeal)	\$500.00	\$500.00	\$0.00
	Appeal, Commercial/Non-Residential: includes multi-dwelling development, multi-family and non-residential uses.	\$2,500.00	\$2,500.00	\$0.00
<i>Historic District Commission</i>				
	Minor work COA	\$40.00	\$40.00	\$0.00
	After the fact - minor work	\$80.00	\$80.00	\$0.00
	Major work COA - except large addition, new construction, or demolition	\$200.00	\$200.00	\$0.00
	After the fact - major work	\$400.00	\$400.00	\$0.00
<i>Zoning Letters</i>				
Zoning verification letter	Cost plus technology charge	\$150.00	\$150.00	\$0.00
Technology charge	Percentage of total fee	5.00%	5.00%	0.00%
<i>Zoning Reviews and Inspections</i>				
Zoning permit fee	Standard	\$150.00	\$150.00	\$0.00
Zoning review fee	Standard	\$150.00	\$150.00	\$0.00
Technology charge	Percentage of total permit fee	5.00%	5.00%	0.00%
Penalty for working without permit	Fees double			0.00%
Work Items				0.00%
	Addition (Commercial)	\$275.00	\$275.00	\$0.00
	Addition (Residential)	\$50.00	\$50.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
ALE (Alcohol Law Enforcement- Provide State License for Local License)	\$100.00	\$100.00	\$0.00
Construction Trailer	\$120.00	\$120.00	\$0.00
Deck (Commercial)	\$80.00	\$80.00	\$0.00
Deck (Residential)	\$35.00	\$35.00	\$0.00
Demolition (Commercial)	\$100.00	\$100.00	\$0.00
Demolition (Residential)	\$50.00	\$50.00	\$0.00
Detached Accessory Building (Commercial)	\$125.00	\$125.00	\$0.00
Detached Accessory Building (Residential)	\$35.00	\$35.00	\$0.00
Detached Garage (Commercial)	\$135.00	\$135.00	\$0.00
Detached Garage (Residential)	\$50.00	\$50.00	\$0.00
Freestanding Sign (Illuminated)	\$125.00	\$125.00	\$0.00
Freestanding Sign (Non- Illuminated)	\$100.00	\$100.00	\$0.00
Mobile Home - Single, Double, or Triple Wide	\$75.00	\$75.00	\$0.00
Moving	\$200.00	\$200.00	\$0.00
New Commercial	\$400.00	\$400.00	\$0.00
New Multi-Family Dwelling (Per unit charge)	\$35.00	\$35.00	\$0.00
New Single Family Dwelling	\$100.00	\$100.00	\$0.00
New Single Family Dwelling (Duplex)	\$200.00	\$200.00	\$0.00
New Single Family Dwelling (Triplexes and Quadplexes)	\$350.00	\$350.00	\$0.00
Pool /Hot Tub (Above Ground)	\$35.00	\$35.00	\$0.00
Pool /Hot Tub (In-ground)	\$35.00	\$35.00	\$0.00
Private Residential Quarters	\$75.00	\$75.00	\$0.00
Remodel (Commercial)	\$200.00	\$200.00	\$0.00
Re-Roof	\$75.00	\$75.00	\$0.00
Retaining Wall (Commercial)	\$85.00	\$85.00	\$0.00
Retaining Wall (Residential)	\$35.00	\$35.00	\$0.00
Sign Face Replacement	\$55.00	\$55.00	\$0.00
Solar Panels	\$15.00	\$15.00	\$0.00
Temporary Sign	\$25.00	\$25.00	\$0.00
Wall Sign (Illuminated) & Electronic Changeable Message Signs	\$45.00	\$45.00	\$0.00
Wall Sign (Non-Illuminated)	\$35.00	\$35.00	\$0.00
Temporary uses (per Section 5.8)	\$100.00	\$100.00	\$0.00
Zoning re-inspection fee	\$50.00	\$50.00	\$0.00
After 2nd failed inspection, for each subsequent inspection			
Re-review fees will be charged if reviewed more than three (3) times. Cost will be 10% of the original review fee for each subsequent review.			
<i>Publications</i>			
Comprehensive plan	\$30.00	\$30.00	\$0.00
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
GIS service			

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
	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

Police

Firing Range

Firing range, public access per day	City resident	\$10.00	\$10.00	\$0.00
	Non-City resident	\$15.00	\$15.00	\$0.00
Range rental, per day		\$200.00	\$200.00	\$0.00

Parking Violations

Parking violations	City code 6-291(b)	\$5.00	\$5.00	\$0.00
	City code 6-291(b)	\$26.00	\$26.00	\$0.00

Other Permits, Fees & Charges

Report copies	Non-City resident	\$0.00	\$0.00	\$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
Precious metal/pawn application		\$180.00	\$180.00	\$0.00
Adult business fee		\$500.00	\$500.00	\$0.00

Public Utilities - Electric

General Services

Schedule RS - Residential Service

Facility charge	All months	\$21.00	\$21.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.10	\$0.10	\$0.00
	Winter months (Oct - May)	\$0.09	\$0.09	\$0.00

Schedule SGS - small general service demand

Load qualifications: < 100kW

Facility charge	All months	\$33.00	\$33.00	\$0.00
Billing demand > 30kW	All months	\$13.50	\$13.50	\$0.00
Energy charge, per kWh for the first 3,000 kWh	All months	\$0.13	\$0.13	\$0.00
Energy charge, per kWh > 3,000	All months	\$0.09	\$0.09	\$0.00

Schedule MGS - medium general service demand

Load qualifications: ≥ 100kW & ≤ 250 kW

Facility charge	All months	\$100.00	\$100.00	\$0.00
All demand	All months	\$13.00	\$13.00	\$0.00
All energy	All months	\$0.06	\$0.06	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Schedule LGS - large general service demand				
Load qualifications: ≥ 250 kW & ≤ 500 kW				
Facility charge	All months	\$150.00	\$150.00	\$0.00
All demand	All months	\$13.00	\$13.00	\$0.00
Energy charge, per kWh	All months	\$0.06	\$0.06	\$0.00
Schedule XLGS - very large general service demand				
Minimum billing demand and load qualifications: ≥ 500kW				
Facility charge	All months	\$120.00	\$120.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$14.00	\$14.00	\$0.00
	Winter months (Oct - May)	\$12.00	\$12.00	\$0.00
Energy charge, per kWh	Summer months (June - Sept)	\$0.07	\$0.07	\$0.00
	Winter months (Oct - May)	\$0.06	\$0.06	\$0.00
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)	\$0.14	\$0.14	\$0.00
	Winter months (Oct - May)	\$0.13	\$0.13	\$0.00
Energy charge, per kWh > 1,000	Summer months (June - Sept)	\$0.11	\$0.11	\$0.00
	Winter months (Oct - May)	\$0.11	\$0.11	\$0.00
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)	\$0.06	\$0.06	\$0.00
	Winter months (Oct - May)	\$0.06	\$0.06	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
<i>On Peak and Coincident Peak</i>				
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)	\$0.06	\$0.06	\$0.00
	Winter months (Oct - May)	\$0.06	\$0.06	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.06	\$0.06	\$0.00
	Winter months (Oct - May)	\$0.05	\$0.05	\$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)	\$0.06	\$0.06	\$0.00
	Winter months (Oct - May)	\$0.05	\$0.05	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00
	Winter months (Oct - May)	\$0.05	\$0.05	\$0.00
Schedule CO2C - 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

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
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)	\$0.05	\$0.05	\$0.00
	Winter months (Oct - May)	\$0.04	\$0.04	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00
	Winter months (Oct - May)	\$0.04	\$0.04	\$0.00

Schedule CO21 - coincident peak rate (08-21)

Billing demand = coincident peak demand and load qualifications: ≥ 500 kW & < 2,000 kW

Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00
	Winter months (Oct - May)	\$0.04	\$0.04	\$0.00
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04	\$0.04	\$0.00
	Winter months (Oct - May)	\$0.04	\$0.04	\$0.00

Schedule CO3C - coincident peak rate (08-3C)

Billing demand = coincident peak demand and load qualifications: ≥ 750 kW & < 4,000 kW

Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00
Per kWh of billing demand	Summer months (June - Sept)	\$19.00	\$19.00	\$0.00
	Winter months (Oct - May)	\$6.00	\$6.00	\$0.00
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00
	Winter months (Oct - May)	\$0.05	\$0.05	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00	
	Winter months (Oct - May)	\$0.05	\$0.05	\$0.00	
Schedule CO3I - coincident peak rate (08-31)					
Billing demand = coincident peak demand and load qualifications: ≥ 2,000 kW					
Facility charge	All months	\$1,000.00	\$1,000.00	\$0.00	
Per kWh of billing demand	Summer months (June - Sept)	\$17.10	\$17.10	\$0.00	
	Winter months (Oct - May)	\$5.50	\$5.50	\$0.00	
Per kWh of excess demand	Summer months (June - Sept)	\$5.00	\$5.00	\$0.00	
	Winter months (Oct - May)	\$5.00	\$5.00	\$0.00	
Energy charge, per kWh for on peak	Summer months (June - Sept)	\$0.05	\$0.05	\$0.00	
	Winter months (Oct - May)	\$0.05	\$0.05	\$0.00	
Energy charge, per kWh for off peak	Summer months (June - Sept)	\$0.04	\$0.04	\$0.00	
	Winter months (Oct - May)	\$0.04	\$0.04	\$0.00	
<i>Riders</i>					
REPS Charge	Residential	\$0.87	\$0.91	\$0.04	
	Commercial	\$4.72	\$4.91	\$0.19	
	Industrial	\$48.67	\$50.68	\$2.01	
RECR-1: Wind, biomass energy and solar photovoltaic energy credit (\$ per kW)	Energy credit given at the retail rate of the ratepayer's class for kWh generated				
	On-Peak	\$0.0480	\$0.04951	\$0.00151	
	Off-Peak	\$0.0480	\$0.01608	\$0.03192	
<i>Outdoor Lighting Service</i>					
Leased outdoor lighting is available to customers for lighting outdoor areas at locations on the City of Gastonia's distribution system. Service may be withheld or discontinued at the option of the City.					
Area lights					
Mercury Vapor (MV) ^a					
Class & kWh per month Style					
A 75	175 w MV security light	Existing pole, per month	\$9.05	\$9.05	\$0.00
		New pole, per month	\$14.45	\$14.45	\$0.00
		New pole with underground, per month	\$18.30	\$18.30	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

			FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
		Details/Notes			
B 152	400 w MV security light	Existing pole, per month	\$13.20	\$13.20	\$0.00
		New pole, per month	\$18.60	\$18.60	\$0.00
		New pole with underground, per month	\$22.45	\$22.45	\$0.00
a No longer available effective January 1, 2008					
High Pressure Sodium (HPS) ^b					
Class & kWh per month		Style			
M 47	100 w HPS security light	Existing pole, per month	\$9.50	\$9.50	\$0.00
		New pole, per month	\$14.90	\$14.90	\$0.00
		New pole with underground, per month	\$18.75	\$18.75	\$0.00
E 47	100 w HPS deluxe traditional	New pole with underground, per month	\$27.15	\$27.15	\$0.00
J 47	100 w HPS LED acorn	New pole with underground, per month	\$27.85	\$27.85	\$0.00
C 70	150 w HPS security light	Existing pole, per month	\$10.55	\$10.55	\$0.00
		New pole, per month	\$15.95	\$15.95	\$0.00
		New pole with underground, per month	\$19.80	\$19.80	\$0.00
D 104	250 w HPS security light	Existing pole, per month	\$12.80	\$12.80	\$0.00
		New pole, per month	\$18.20	\$18.20	\$0.00
		New pole with underground, per month	\$22.05	\$22.05	\$0.00
F 104	One (1) 250 w HPS shoe box light (on a square aluminum pole)	New pole with underground, per month	\$35.15	\$35.15	\$0.00
G 208	Two (2) 250 w HPS shoe box lights (on a square aluminum pole)	New pole with underground, per month	\$59.50	\$59.50	\$0.00
b No longer available effective January 1, 2016					
Light Emitting Diode (LED)					
Class & kWh per month		Style			
R 15	50 w LED security light (to replace 100 w HPS)	Existing pole, per month	\$9.50	\$9.50	\$0.00
		New pole, per month	\$14.90	\$14.90	\$0.00
		New pole with underground, per month	\$18.75	\$18.75	\$0.00
X 14	47 w HPS deluxe traditional fixture on fiberglass pole ^c	New pole with underground, per month	\$27.15	\$27.15	\$0.00
V 12	40 w LED acorn fixture on fiberglass pole ^c	New pole with underground, per month	\$27.85	\$27.85	\$0.00
W 12	40 w LED acorn on fluted pole ^c	New pole with underground, per month	\$39.00	\$39.00	\$0.00
S 22	73 w LED security light	Existing pole, per month	\$10.55	\$10.55	\$0.00
		New pole, per month	\$15.95	\$15.95	\$0.00
		New pole with underground, per month	\$19.80	\$19.80	\$0.00
T 48	161 w LED security light	Existing pole, per month	\$12.80	\$12.80	\$0.00
		New pole, per month	\$18.20	\$18.20	\$0.00
		New pole with underground, per month	\$22.05	\$22.05	\$0.00
Y 48	One (1) 161 w LED shoebox light (on a square aluminum pole) ^c	New pole with underground, per month	\$35.15	\$35.15	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

			FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
		Details/Notes			
Z 96	Two (2) 161 w LED shoebox lights (on a square aluminum pole) ^c	New pole with underground, per month	\$59.50	\$59.50	\$0.00
		Existing pole, per month	\$18.60	\$18.60	\$0.00
U	207 w LED security light	New pole, per month	\$24.00	\$24.00	\$0.00
		New pole with underground, per month	\$27.85	\$27.85	\$0.00
AA 62	207 w LED shoebox ^c	New pole with underground, per month	\$41.55	\$41.55	\$0.00
BB 124	Two (2) 207 w LED shoebox lights ^c	New pole with underground, per month	\$74.20	\$74.20	\$0.00
c Subject to ten (10) year contract term					
Metal Halide ^d					
Class & kWh per month		Style			
		Existing pole, per month	\$18.60	\$18.60	\$0.00
K 155	Security light	New pole, per month	\$24.00	\$24.00	\$0.00
		New pole with underground, per month	\$27.85	\$27.85	\$0.00
N 155	One (1) shoebox light (on a square aluminum pole)	New pole with underground, per month	\$41.55	\$41.55	\$0.00
O 310	Two (2) shoebox lights (on a square aluminum pole)	New pole with underground, per month	\$74.20	\$74.20	\$0.00
d No longer available effective January 1, 2016					
Flood Lights					
Class & kWh per month		Style			
		Existing pole, per month	\$15.65	\$15.65	\$0.00
H 104	High pressure sodium	New pole, per month	\$22.10	\$22.10	\$0.00
		New pole with underground, per month	\$25.95	\$25.95	\$0.00
		Existing pole, per month	\$21.15	\$21.15	\$0.00
I 156	High pressure sodium	New pole, per month	\$24.55	\$24.55	\$0.00
		New pole with underground, per month	\$28.40	\$28.40	\$0.00
		Existing pole, per month	\$19.05	\$19.05	\$0.00
L 155	Metal halide	New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
		Existing pole, per month	\$19.05	\$19.05	\$0.00
CC 58	Light emitting diode (LED)	New pole, per month	\$26.20	\$26.20	\$0.00
		New pole with underground, per month	\$30.05	\$30.05	\$0.00
<i>Electric Utilities</i>					
	Residential underground service	Estimates on case-by-case basis; \$300 minimum	\$300.00	\$300.00	\$0.00
	Residential electric meter test	By customer request	\$85.00	\$85.00	\$0.00
	Pulse meters for commercial and industrial service	Per month	\$26.00	\$26.00	\$0.00
	Contribution in aid of construction	Estimates on case-by-case basis	\$0.00	\$0.00	\$0.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
<i>Schedule EV - Electric Vehicle Charging</i>				
Active Energy Charging:				
Load Factor less than or equal to 10%	All months - per kWh	\$0.50	\$0.50	\$0.00
Load Factor greater than 10% and less than or equal to 20%	All months - per kWh	\$0.40	\$0.40	\$0.00
Load Factor greater than 20%	All months - per kWh	\$0.30	\$0.30	\$0.00
Idle Charge:				
In-active charging is applied after 10 minutes		\$0.20	\$0.20	\$0.00
Public Utilities - Water & Sewer (Two Rivers Utilities)				
<i>Miscellaneous Fire Hydrant Use</i>				
Short term	Per day	\$30.0000	\$30.0000	\$0.0000
Long term, 3/4" hydrant meter	Per month	\$100.0000	\$100.0000	\$0.0000
Long term, 3" hydrant meter	Per month	\$200.0000	\$200.0000	\$0.0000
Water used during testing of new waterlines.	Current municipal rate	N/A	\$4.2400	\$4.2400
In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate				
<i>Water Meter Placement Fees and Accessory Items</i>				
	3/4" meter	\$421.00	\$539.00	\$118.00
	1" meter	\$483.00	\$635.00	\$152.00
MTU meter placement fees	1 1/2" meter	\$964.00	\$1,105.00	\$141.00
	2" meter	\$1,110.00	\$1,468.00	\$358.00
	3" and larger meter	Cost + 20%	Cost + 20%	N/A
Endpoint-Single Port Encoder with Alarms	Each	N/A	\$195.00	\$195.00
Endpoint-Single Port Encoder with Extended Alarms w/ TTL	Each	N/A	\$230.00	\$230.00
Lid Through Antenna for meter boxes	Each	N/A	\$45.00	\$45.00
<i>Testing fees</i>				
At customer request and cost is if meter is found to be within AWAA specifications	3/4" to 2" meters	\$114.00	\$130.00	\$16.00
At customer request and cost is per annual contract if meter is found to be within AWWA specifications	3" and larger meters	Varies	Cost + 20%	N/A
Water service pressure test	Applicable if problem is found to be on customer's side	\$72.00	\$81.00	\$9.00
Fire hydrant flow test	Per hydrant	\$100.00	\$100.00	\$0.00
<i>Other Fees and Charges</i>				
Adjustments to water meter boxes, sewer cleanouts and manhole ring and covers, due to grading by property owner/contractor	\$440 Fee + cost of materials	\$566.00	\$700.00	\$134.00
Replacing water meter boxes damaged by property owner/contractor		\$566.00	\$700.00	\$134.00
Relocation of sewer services	Estimates on case-by-case basis; \$150 minimum	Varies	Varies	N/A
Reduction in size of water service	Estimates on case-by-case basis; \$100 minimum	Varies	Varies	N/A
Fire hydrant installation or relocation	Estimates on case-by-case basis	Varies	Varies	N/A
Repairs to City facilities due to damage by others	Estimates on case-by-case basis	Varies	Varies	N/A

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
<i>Utilities Maintenance Division</i>				
Relocating a water meter (up to 1-1/2")	≤ (8) feet	\$566.00	\$700.00	\$134.00
	> (8) feet	Tap Fee	Tap Fee	N/A
Relocating a water meter (> 1-1/2")	Estimates on case-by-case basis	Varies	Varies	N/A
Locating sewer tap using video truck	Cost based on equipment and labor to video sewer main to locate tap	\$290.00	\$300.00	\$10.00
Plugging sewer line and removal of plug for non-pay	Cost based on equipment and labor to place plug and remove plug in sewer new tap with cleanout	\$566.00	\$700.00	\$134.00
Capping sewer line and removal of cap for non-pay	Cost based on equipment and labor to place cap or remove cap in Sewer tap without cleanout	\$2,135.00	\$2,660.00	\$525.00
<i>Water Rates</i>				
Customer charge Inside Residential		\$3.96	\$4.26	\$0.30
Customer charge Outside, Non-Residential and Municipal		\$4.05	\$4.35	\$0.30
<i>Availability charge</i>				
3/4" meter	Inside City Residential	\$11.90	\$12.80	\$0.90
	Inside City Non-Residential	\$12.20	\$13.10	\$0.90
	Outside City	\$24.35	\$26.20	\$1.85
1" meter	Inside City Residential	\$29.80	\$32.05	\$2.25
	Inside City Non-Residential	\$30.55	\$32.85	\$2.30
	Outside City	\$60.95	\$65.50	\$4.55
1 1/2" meter	Inside City Residential	\$59.50	\$63.95	\$4.45
	Inside City Non-Residential	\$60.95	\$65.50	\$4.55
	Outside City	\$121.80	\$130.95	\$9.15
2" meter	Inside City Residential	\$95.10	\$102.25	\$7.15
	Inside City Non-Residential	\$97.45	\$104.75	\$7.30
	Outside City	\$194.85	\$209.45	\$14.60
3" meter	Inside City	\$194.85	\$209.45	\$14.60
	Outside City	\$389.55	\$418.75	\$29.20
4" meter	Inside City	\$304.40	\$327.25	\$22.86
	Outside City	\$608.75	\$654.40	\$45.65
6" meter	Inside City	\$608.75	\$654.40	\$45.65
	Outside City	\$1,217.40	\$1,308.70	\$91.30
8" meter	Inside City	\$973.75	\$1,046.80	\$73.05
	Outside City	\$1,945.15	\$2,091.05	\$145.90
10" meter	Inside City	\$1,521.85	\$1,636.00	\$114.15
	Outside City	\$3,043.60	\$3,271.85	\$228.25
12" meter	Inside City	\$2,622.10	\$2,818.75	\$196.65
	Outside City	\$5,236.45	\$5,629.20	\$392.75

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.

City of Gastonia FY 2026 - FY 2027 Fee Schedule

	Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
Volume charges	Per 1,000 gallons			
	Inside City (0 - 5,000 gal)	\$3.53	\$3.79	\$0.26
	Outside City (0 - 5,000 gal)	\$7.21	\$7.75	\$0.54
Residential	Inside City (5,001 - 12,000 gal)	\$3.84	\$4.13	\$0.29
	Outside City (5,001 - 12,000 gal)	\$7.91	\$8.50	\$0.59
	Inside City (over 12,000 gal)	\$4.53	\$4.87	\$0.34
	Outside City (over 12,000 gal)	\$9.26	\$9.95	\$0.69
Non-residential	Inside City	\$3.94	\$4.24	\$0.30
	Outside City	\$7.91	\$8.50	\$0.59
Irrigation	Inside City (0 - 12,000 gal)	\$3.94	\$4.24	\$0.30
	Outside City (0 - 12,000 gal)	\$7.91	\$8.50	\$0.59
	Inside City (over 12,000 gal)	\$4.64	\$4.99	\$0.35
	Outside City (over 12,000 gal)	\$9.26	\$9.95	\$0.69
Municipal wholesale		\$3.77	\$4.05	\$0.28
Special Irrigation Rate	Inside City	\$1.13	\$1.21	\$0.08
Raw water	Volume charge per 1,000 gallons	\$0.48	\$0.52	\$0.04
<i>Sewer rates</i>				
Customer charge Inside Residential		\$3.96	\$4.26	\$0.30
Customer charge Outside, Non-Residential and Municipal		\$4.05	\$4.35	\$0.30
Availability charge				
3/4" meter	Inside City Residential	\$17.10	\$18.40	\$1.30
	Inside City Non-Residential	\$17.55	\$18.90	\$1.35
	Outside City	\$30.65	\$32.95	\$2.30
1" meter	Inside City Residential	\$43.00	\$46.25	\$3.25
	Inside City Non-Residential	\$44.05	\$47.35	\$3.30
	Outside City	\$76.34	\$82.10	\$5.76
1 1/2" meter	Inside City Residential	\$85.00	\$91.40	\$6.40
	Inside City Non-Residential	\$87.55	\$94.10	\$6.55
	Outside City	\$152.45	\$163.90	\$11.45
2" meter	Inside City Residential	\$136.95	\$147.20	\$10.25
	Inside City Non-Residential	\$140.30	\$150.80	\$10.50
	Outside City	\$243.90	\$262.10	\$18.20
3" meter	Inside City	\$280.25	\$301.25	\$21.01
	Outside City	\$487.85	\$524.45	\$36.60
4" meter	Inside City	\$438.25	\$471.10	\$32.85
	Outside City	\$762.45	\$819.65	\$57.20
6" meter	Inside City	\$876.40	\$942.15	\$65.75
	Outside City	\$1,524.80	\$1,639.15	\$114.35
8" meter	Inside City	\$1,401.65	\$1,506.75	\$105.11
	Outside City	\$2,438.80	\$2,621.70	\$182.90
10" meter	Inside City	\$2,191.10	\$2,355.45	\$164.35
	Outside City	\$3,812.25	\$4,089.15	\$276.90

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change	
12" meter	Inside City	\$3,772.55	\$4,055.50	\$282.96	
	Outside City	\$6,586.95	\$7,081.00	\$494.05	
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.					
Volume charges	Per 1,000 gallons				
Residential	Inside City	\$5.08	\$5.46	\$0.38	
	Outside City	\$9.03	\$9.71	\$0.68	
Non-residential	Inside City	\$5.21	\$5.60	\$0.39	
	Outside City	\$9.03	\$9.71	\$0.68	
Municipal wholesale		\$5.21	\$5.60	\$0.39	
Unmetered sewer customers (based on 6,000 gallons usage)	Inside City Residential	\$51.54	\$55.42	\$3.88	
	Inside City Non-Residential	\$52.86	\$56.75	\$3.89	
	Outside City	\$88.88	\$95.46	\$6.58	
<i>Wastewater Treatment Surcharges</i>					
High strength BOD, greater than 275 mg/l	Per lb.	\$0.2140	\$0.3818	\$0.1678	
High strength TSS, greater than 250 mg/l	Per lb.	\$0.1332	\$0.2994	\$0.1662	
High strength TKN, greater than 35 mg/l	Per lb.	\$1.2626	\$1.9170	\$0.6544	
High strength TP, greater than 8 mg/l	Per lb.	\$4.5423	\$7.6034	\$3.0611	
<i>Other Fees and Charges</i>					
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	\$440.00	\$140.00	
	Grab sampling event	\$150.00	\$190.00	\$40.00	
Acute toxicity screening		Cost + 20%	Cost + 20%	N/A	
Chronic toxicity screening		Cost + 20%	Cost + 20%	N/A	
OCPSF analysis		\$300.00	\$415.00	\$115.00	
TTO with pesticides analysis		\$400.00	\$570.00	\$170.00	
TTO without pesticides analysis		\$300.00	\$490.00	\$190.00	
Centralized waste stream analysis		\$150.00	\$195.00	\$45.00	
PFAS analysis		\$525.00	\$525.00	\$0.00	
<i>System Development Fees, Assessment Rates and Tap Fees</i>					
The development incentive for Water and Sewer system development fees will be discontinued as of July 1, 2024.					
Water Fees					
Water Mult.	Meter Size				
1	3/4"	System development fee	\$2,120.00	\$2,120.00	\$0.00
		Tap fee	\$2,706.00	\$3,920.00	\$1,214.00
2.5	1"	System development fee	\$5,300.00	\$5,300.00	\$0.00
		Tap fee	\$2,990.00	\$4,020.00	\$1,030.00
5	1 1/2"	System development fee	\$10,600.00	\$10,600.00	\$0.00
		Tap fee	\$5,351.00	\$6,050.00	\$699.00

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
8	2"	System development fee	\$16,960.00	\$16,960.00	\$0.00
		Tap fee	\$5,574.00	\$6,970.00	\$1,396.00
16	3"	System development fee	\$33,920.00	\$33,920.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4"	System development fee	\$53,000.00	\$53,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6"	System development fee	\$106,000.00	\$106,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8"	System development fee	\$169,600.00	\$169,600.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10"	System development fee	\$243,800.00	\$243,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12"	System development fee	\$455,800.00	\$455,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
-	Fire meters of any size	System development fee	\$0.00	\$1.00	\$1.00
		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.

3. At the City's discretion, non-standard taps may be subject to additional charges beyond those outlined above, or the applicant may be required to engage a licensed utility contractor.

Secondary Irrigation Sprinkler Meter Fees (set off an existing service line)

3/4" meter	\$802.00	\$1,200.00	\$398.00
1" meter	\$941.00	\$1,500.00	\$559.00
1 1/2" meter	\$2,908.00	\$3,260.00	\$352.00
2" meter	\$2,717.00	\$4,115.00	\$1,398.00

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	\$2,441.00	\$3,450.00	\$1,009.00
2.5	1" & 4"	System development fee	\$3,450.00	\$3,450.00	\$0.00
		Tap fee	\$2,441.00	\$3,450.00	\$1,009.00
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

City of Gastonia FY 2026 - FY 2027 Fee Schedule

			FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
		Details/Notes			

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.
3. At the City's discretion, non-standard taps may be subject to additional charges beyond those outlined above, or the applicant may be required to engage a licensed utility contractor.

Sewer Fees - Southeast Service Area

Sewer Mult. Meter Size (Water & Sewer)

1	3/4" & 4"	System development fee	\$4,980.00	\$4,980.00	\$0.00
		Tap fee	\$2,441.00	\$3,450.00	\$1,009.00
2.5	1" & 4"	System development fee	\$12,450.00	\$12,450.00	\$0.00
		Tap fee	\$2,441.00	\$3,450.00	\$1,009.00
5	1 1/2" & 6"	System development fee	\$24,900.00	\$24,900.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$39,840.00	\$39,840.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$79,680.00	\$79,680.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$124,500.00	\$124,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$249,000.00	\$249,000.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
80	8" & see note 2	System development fee	\$398,400.00	\$398,400.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$572,700.00	\$572,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$1,070,700.00	\$1,070,700.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.
2. Tap larger than 8" is required.
3. At the City's discretion, non-standard taps may be subject to additional charges beyond those outlined above, or the applicant may be required to engage a licensed utility contractor.

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	\$2,441.00	\$3,450.00	\$1,009.00
2.5	1" & 4"	System development fee	\$6,025.00	\$6,025.00	\$0.00
		Tap fee	\$2,441.00	\$3,450.00	\$1,009.00
5	1 1/2" & 6"	System development fee	\$12,050.00	\$12,050.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
8	2" & 6"	System development fee	\$19,280.00	\$19,280.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
16	3" & 8"	System development fee	\$38,560.00	\$38,560.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
25	4" & 8"	System development fee	\$60,250.00	\$60,250.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
50	6" & see note 2	System development fee	\$120,500.00	\$120,500.00	\$0.00
		Tap fee	see note 1	see note 1	N/A

City of Gastonia FY 2026 - FY 2027 Fee Schedule

			FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
		Details/Notes			
80	8" & see note 2	System development fee	\$192,800.00	\$192,800.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
115	10" & see note 2	System development fee	\$277,150.00	\$277,150.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
215	12" & see note 2	System development fee	\$518,150.00	\$518,150.00	\$0.00
		Tap fee	see note 1	see note 1	N/A
1. Taps greater than 2" are to be installed by the developer's contractor upon City approval.					
2. Tap larger than 8" is required.					
3. At the City's discretion, non-standard taps may be subject to additional charges beyond those outlined above, or the applicant may be required to engage a licensed utility contractor.					
Stormwater					
Residential stormwater fee		Per month	\$5.00	\$5.00	\$0.00
Non-residential stormwater fee		Per month, parcel specific, based on # of equivalent runoff units (ERUs)	\$5.00	\$5.00	\$0.00
Stormwater assignment application fee		Only applies to non-residential properties with metered utilities	\$25.00	\$25.00	\$0.00
Public Works			see note 1	see note 1	N/A
			\$518,150.00	\$518,150.00	\$0.00
Solid Waste					
			see note 1	see note 1	N/A
Residential collection fee			\$14.00	\$16.00	\$2.00
Residential collection - additional cart fee			\$6.50	\$9.00	\$2.50
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	\$60.00	\$60.00	\$0.00
		Yard waste carts	\$60.00	\$60.00	\$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 ^a			\$28.00	\$28.00	\$0.00
Downtown		Residential	\$14.00	\$14.00	\$0.00
		Residential Property w/ Valet Service ^b	\$7.00	\$7.00	\$0.00
		Commercial office	\$20.00	\$20.00	\$0.00
		Commercial retail	\$25.00	\$25.00	\$0.00
		Restaurant	\$50.00	\$50.00	\$0.00

a. Effective July 1, 2023, no new locations outside City limits will be eligible for this service.

b. Fee is applicable per unit. Ex. Location has 90 units, fee total is \$630/month (90 x \$7.00).

City of Gastonia FY 2026 - FY 2027 Fee Schedule

		FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
<i>Stormwater</i>				
Residential stormwater fee	Per month	\$5.00	\$5.00	\$0.00
Non-residential stormwater fee	Per month, parcel specific, based on # of equivalent runoff units (ERUs)	\$5.00	\$5.00	\$0.00
Stormwater assignment application fee	Only applies to non-residential properties with metered utilities	\$25.00	\$25.00	\$0.00
Transportation Department				
<i>Airport hangar rentals</i>				
Small T-hangar	Per month	\$233.00	\$233.00	\$0.00
Large T-hangar	Per month	\$268.00	\$268.00	\$0.00
Shared T-Hangar	Per month	\$200.00	\$200.00	\$0.00
Small corporate	Per month	\$671.00	\$671.00	\$0.00
Large corporate	Per month	\$770.00	\$770.00	\$0.00
Large maintenance hangar	Per month	\$742.00	\$742.00	\$0.00
Small office	Per month	\$35.00	\$35.00	\$0.00
Large office	Per month	\$58.00	\$58.00	\$0.00
Land Lease - Chapter 309 FAA	Annually	\$572.00	\$572.00	\$0.00
Land Lease - Fly Carolina	Per month	\$1,172.00	\$1,172.00	\$0.00
Land Lease - AKH Hangars	Per month	\$3,005.00	\$3,005.00	\$0.00
Grass Strip Access	Annually	\$127.00	\$127.00	\$0.00
<i>Transit</i>				
Regular Fare - Single Ride - (Microtransit)		\$2.50	\$3.00	\$0.50
Reduced Fare - Single Ride - (Microtransit)		\$1.25	\$1.50	\$0.25
Distance-Based Surcharge (5+ mile) – Regular Fare (Microtransit)		N/A	+\$1.00	\$1.00
Distance-Based Surcharge (5+ mile) – Reduced Fare (Microtransit)		N/A	+\$0.50	\$0.50
Single ride ADA van		\$2.50	\$2.50	\$0.00
10 Ride ADA van ticket		\$25.00	\$25.00	\$0.00
Schiele Museum				
<i>General Admission</i>				
Adults (18+)		\$12.00	\$12.00	\$0.00
Youth (4-17)		\$10.00	\$10.00	\$0.00
Seniors (65+)		\$10.00	\$10.00	\$0.00
Children (3 & younger)		Free	Free	N/A
Museum members		Free	Free	N/A
<i>Discounts</i>				
City of Gastonia residents		\$2 off	\$2 off	N/A
Students (18+)	With ID	\$1 off	No Discount	N/A
AAA	With ID	\$1 off	No Discount	N/A
Veterans	With ID	\$1 off	No Discount	N/A
Active military	With ID	Free	Free	N/A
Discounts apply to general admission.				
Discounts may be excluded on special event days.				
Only one type of discount per transaction.				

City of Gastonia FY 2026 - FY 2027 Fee Schedule

Details/Notes	FY 2026 Adopted Fee	FY 2027 Proposed Fee	Change
<i>James H. Lynn Planetarium & Science Theater Tickets</i>			
Adults (18+)	\$5.00	\$6.00	\$1.00
Youth (4-17)	\$5.00	\$6.00	\$1.00
Children (3 & younger)	Free	Free	N/A
Museum members	\$5.00	\$6.00	\$1.00
<i>Tickets may also require the purchase of museum admission during normal operational hours.</i>			
<i>Group Admissions</i>			
Students	\$10.00	\$10.00	\$0.00
Parents	\$10.00	\$10.00	\$0.00
Teachers	Free	Free	N/A
<i>Minimum 15 participants and advanced registration required for group admissions.</i>			
<i>Education Programs</i>			
Students	\$5.00	\$5.00	\$0.00
Parents	\$5.00	\$5.00	\$0.00
Teachers	Free	Free	N/A