GASTONIA NC

Great Place. Great People. Great Promise.

ANNUAL BUDGET

FISCAL YEAR 2022

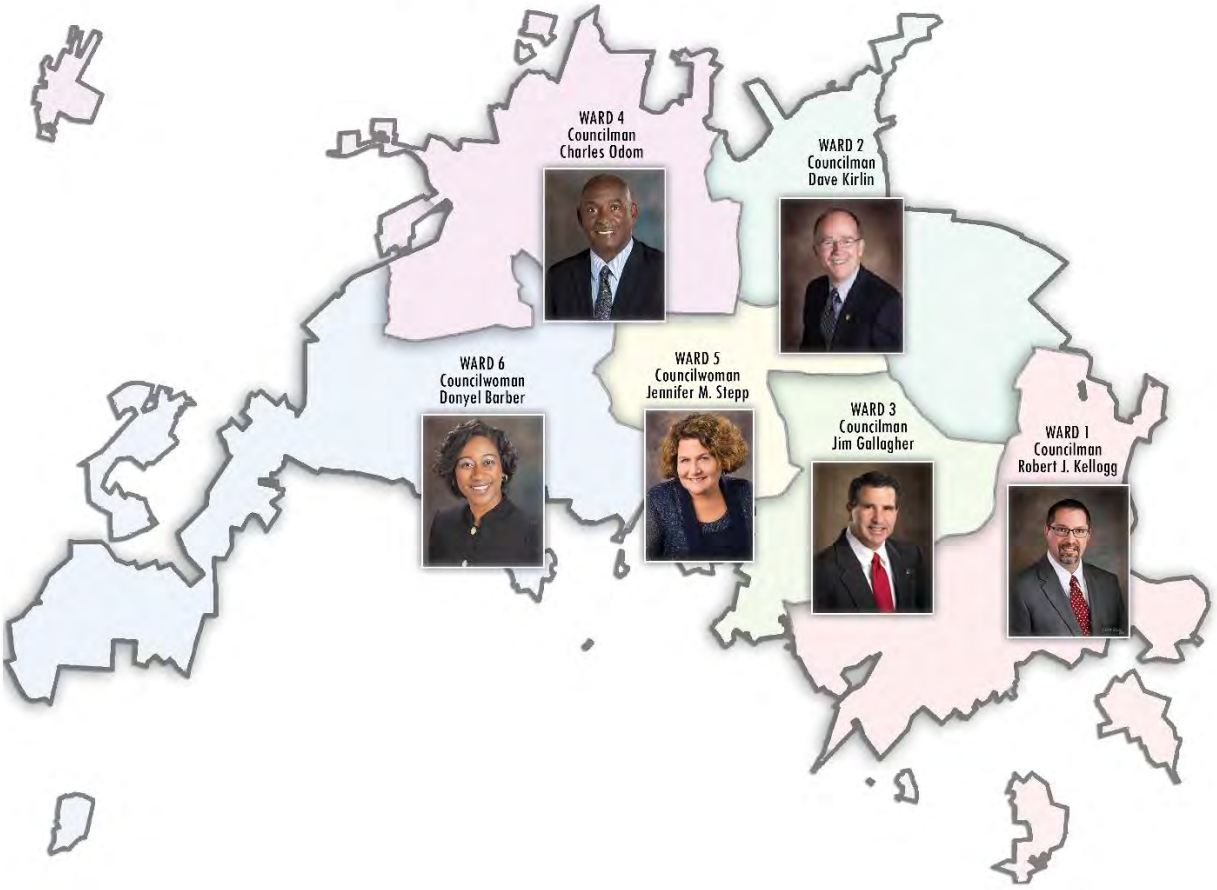
CITY OF GASTONIA, NORTH CAROLINA

City of Gastonia

Adopted Budget

Fiscal Year 2022

Gastonia City Council by Wards



Mayor

Walker E. Reid, III

City Manager

Michael C. Peoples

Director of Financial Services

Crystal Certain

For more information about the City of Gastonia's budget, please contact the Budget Office.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gastonia

North Carolina

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Gastonia, North Carolina** for its Annual Budget for the fiscal year beginning **July 1, 2020**. In order to receive this award, a governmental unit must publish a budget document and meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

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Reader's Guide

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

Introduction

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

Strategic Plan and Policies

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

Overview

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

Fund Summaries

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

Capital Improvements

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

Appendices

The Appendices includes supplementary information, such as a glossary, fund matrices and the City's FY 2022 adopted fee schedule.

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The City of Gastonia

Challenges. Opportunities. Growth.

City Manager's Budget Message FY 2021-2022

Mayor and City Council:

Enclosed is Gastonia's Fiscal Year 2021-22 Adopted Annual Budget. I want to thank all our employees for their hard work and dedication in preparing this budget. The Annual Budget is our financial plan that will guide the City through the coming fiscal year. Under the direction of the Mayor and City Council, the City staff and I will implement and manage the new budget in a manner that takes advantage of opportunities and meets challenges as they occur during the year. The budget addresses, within the scope of available revenues, the goals and objectives unanimously updated and approved by the Mayor and City Council.

Supporting economic development that produces jobs and capital investment by the private sector continues to be the City's focus, as we make decisions on where and when to spend our limited resources. Basic municipal services such as water, sewer, electricity, public safety, streets, and solid waste must be in place to support economic development and sustainable growth throughout the City. Parks, recreation, sidewalks, greenways, and museum amenities also support the goal of citywide quality economic development within Gastonia.

Budget Principles and Objectives

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

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

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

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

Budget Objectives

- Provide adequate funding for the basic operations of the City
- Provide adequate funding for the maintenance or replacement of City facilities and equipment
- Provide excellent customer service through effective and efficient programs and projects
- Maintain adequate fund balances compliant with the City's adopted fund balance policy
- Provide competitive compensation and benefit structure for all employees; implement a higher level of initiatives to ensure inclusiveness throughout the workforce
- Maintain the City's Health Insurance Fund
- Maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City
- Make improvements to neighborhoods and commercial areas throughout the City as funds are available
- Consider possible budgetary adaptations related to impacts and opportunities of COVID-19
- Look for opportunities to provide and implement more cost-effective municipal operations
- Maintain the existing tax rate and implement strategic fee increases necessary to raise capital for increased maintenance and capital investments
- Balance the general fund budget without the appropriation of fund balance
- Continue to invest in economic development strategies that grow our local economy

General Fund

The adopted budget for FY 2021-22 does not include a change to the City's current property tax rate. Property tax revenue resulting from tax base growth is projected to increase 0.7%. The recommended property tax rate for FY 2021-22 is 52 cents per hundred dollars of value.

The City has been able to balance the General Fund in prior years with additional revenue, strategic expenditure reductions, and the careful use of available fund balance for one-time expenditures. For the future, the General Fund will continue to be the area where expenditures and revenues will be pressured. For this reason, staff will continue to focus on the General Fund and closely monitor the general economic conditions, as well as any changes by State government to the City's revenues.

In order to meet increased demands for service, City staff is proposing to add two (2) additonal building inspections positions which will be funded entirely from fees generated by inspection services. Staff is also adding three (3) additonal landscape technician positions in Recreation to maintain infrastructure in downtown and in the FUSE District. The City will also move forward with the Neighborhood Services Program which was suspended due to COVID-19 contingency restrictions.

Electric Fund

No general retail electric rate changes are recommended in the FY 2021-22 budget. The City will continue to utilize excess revenues over expenditures for future capital projects and funding for future rate stabilization. This should allow for a consistent rate structure for the next five years. It is important to expand economic development into the areas served by the City's electric system. The City will move forward with the implementation of the fifth phase of the cost of services study to further adjust and consolidate our rate classifications which is necessary to provide equity and consistency with the complete rate structure. Capital funds will be available for redevelopment, as well as for new growth corridors. The FY 2021-22 budget maintains the amount of transfers to the General Fund. Gastonia needs to maintain the level of transfers approved by the Local Government Commission at no more than 3% of gross electric fixed assets. The FY 2021-22 budget also provides funding for maintenance and capital projects (including such projects as the beginning of construction for the renovation to the municipal operations center, hospital underground system replacement and continued LED street light conversion throughout the City). Expenditures in the Electric Fund are organized into priority areas: ***reliability and redundancy, safety & maintenance, load growth initiatives, and use of innovative ideas and technology.***

Water and Sewer Fund

Staff is recommending a 5.0% water and sewer rate increase in the FY 2021-22 budget. The focus of the Water and Sewer Fund continues to be strategic investments in repairs to existing infrastructure, meeting demands for economic development extensions, and continuing to develop cooperative agreements with surrounding municipal systems and the County. The City is also proposing to amend the system development fee schedule for water and sewer to better assign the cost of new development to those that will benefit directly.

The City is partnering with the Town of Dallas for an emergency sewer connection which is partially funded by a Gaston County Township grant. The City is also working with the City of Bessemer City on a supplemental water connection that is partially funded by the NC Rural Infrastructure Fund, Golden Leaf Foundation, and Gaston County.

The City will continue to partner financially with the State, the private sector, other municipalities, and the County to extend lines into our important growth areas. This is particularly important now as the City and County see increased development pressure in almost all areas. New developments are being constructed between the Union Road and New Hope Road corridors. Staff is completing the acquisition of necessary right of way and easements to construct major water distribution and sewer collection systems in this corridor. The project is known as the Southeast Utility Extension project and is scheduled to be bid, funding secured, and construction started in FY 2021-22.

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

Solid Waste Fund

No solid waste fee increases are recommended in the FY 2021-22 budget. The City's Solid Waste Fund receives revenues directly from solid waste fees and transfers from the General Fund on a 50%-50% basis. With the fee schedule adopted in the current fiscal year, the General Fund transfer to Solid Waste will decrease by $162,497.

The City will experience a $906,479 decrease in contract recycling services, a $175,000 increase in solid waste tipping fees at the Gaston County landfill, a slight decrease in debt service payments for necessary fleet replacements, and increases in employee compensation and benefit structures.

The City is currently constructing a new recycling drop off center on city owned property off of Duke Street in the southeast portion of Gastonia. The City is negotiating with Gaston County to operate this additional drop off site like the city owned site at the Farmers Market in downtown.

Stormwater Fund

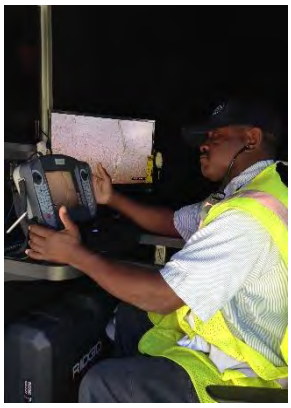
No stormwater fee increases are recommended in the FY 2021-22 budget. Currently, the Stormwater Fund pays for a wide variety of State compliance requirements, maintenance and capital improvement projects. The priority for stormwater projects is concentrated on those within public rights-of-way that the City has an obligation to maintain and repair. Improvements proposed for stormwater problems (outside of the rights-of-ways) are prioritized by the Stormwater Citizen's Advisory Committee. Projects are rated according to a three-tier priority system. In addition, the City will be working on the Duharts Creek Conservation Area – Short and

Long Term Land Management Plan, approved by City Council in November 2015. City staff will continue to seek state and federal funds to assist in the construction of demonstration projects, stream restoration, and hazard mitigation projects. Stormwater staff will be hiring a third employee who will be directly responsible for increased inspections and permit compliance.

Employee Compensation and Benefits

The total number of authorized full-time employees for the upcoming fiscal year is 922. The infill of existing residential subdivisions under construction are placing increased demands on City services. The City hopes to be able to continue the salary increases using the structure previously used for the last several budget years; however, there is a salary study currently underway with results expected in early May which may require some further market modifications. The budget also maintains the annual $350 Christmas Bonus for eligible employees that will be distributed to employees the last week in November. The City will continue the 401(k) program for all full-time employees at the 5% level.

Like other public and private organizations, controlling health care costs remains a budgetary challenge and will be so for the foreseeable future. The approved budget provides funding for a $750 payment to the Health Savings Account (HSA) for all employees covered by the City's Health Insurance Program. Employees not eligible for a federally designated HSA will get the same dollar amount. Wellness initiatives and incentives that positively impact employee health will continue for the upcoming fiscal year. Staff will continue to utilize employee wellness committees and focus groups to improve our overall employee health and wellness. Staff will continue to monitor claims throughout the year and will provide consistent updates through the City Council's Audit, Bids, and Insurance Committee.

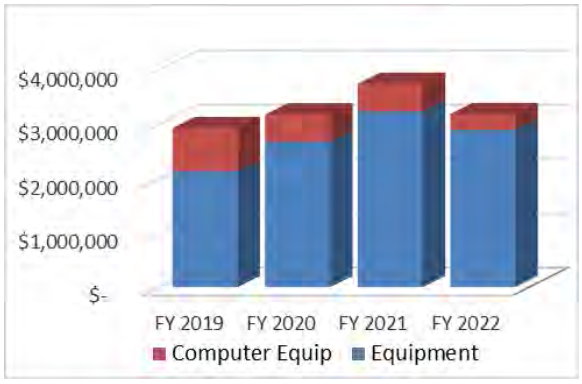


Infrastructure

The City of Gastonia is responsible for approximately 448 miles of paved streets (348 miles of local streets) along with sidewalks and traffic control systems, 631 miles of water lines, 561.7 miles of sewer lines, and 496 miles of electrical distribution lines. Our municipal facilities are spread from Mountain Island Lake to the South Carolina state line. One of the most important responsibilities of our city is to provide and maintain the critical public infrastructures that we all take for granted. The City maintains the water plant, overhead storage tanks, stormwater systems, wastewater treatment plants, parks, greenways, and rights-of-ways. Additional challenges related to maintaining other aspects of our vast infrastructure will be addressed through this budget

and future budgets. Maintenance of our infrastructure, such as streets, water, sewer, electric, and other City facilities, while not glamorous, is critically important and commands significant resources. In order to capture new economic development opportunities, we must consistently maintain and expand our diverse infrastructure.

Funding for Equipment



Vehicles, large equipment, and computer/communications hardware are funded through an annual equipment loan. The loan for the equipment is spread over a 59-month period, thereby leveling the impact of equipment needs from year to year. More than $9 million of vehicle equipment was requested by City departments for replacement or additional equipment in the upcoming fiscal year. The proposed budget appropriates a total of $3,191,363 in funding for equipment replacement, including $288,950 for the replacement and upgrade of necessary computer and communication equipment. We are proposing to replace various fleet vehicles, including 16 police vehicles, the chassis and body of a Hazmat unit for $452,006, replacement of an Asphalt patching truck for $252,006 and $656,018 for Solid Waste vehicles and equipment. Requests by departments for replacement equipment that were approved by the Fleet Services Manager and Public Works Director are included in the budget.

Transportation

The FY 2021-22 budget provides $1,397,587 for resurfacing and repairing local City streets. Funding comes from Powell Bill funds ($464,253) and Auto Tag Fee revenues ($933,334). The NCDOT Project upgrading the US 321/I-85 Interchange should be complete in 2021 and the City will continue to partner with NCDOT on the widening of I-85 from the Catawba River to US 321 and also the widening of South New Hope Road from Titman Road to Union-New Hope Road.

During FY 2021-22 the City will continue to upgrade transit shelters and pedestrian/sidewalk improvements. Funding is available from prior year state and federal grants for multiple Airport capital projects, including a comprehensive update to the airport layout plan that will continue to study the potential lengthening and reorientation of the runway, the renovation of the existing fueling area and tarmac, and the construction of a new self-serve fuel station.

Ongoing communications with NCDOT will continue to identify and fund pedestrian improvements, medians, and lane realignments along the Franklin Boulevard corridor. The City has successfully applied for and received funding from the NCDOT to complete a Comprehensive Bicycle Plan which should be finished in FY 2021-22. Finally, the

City will continue to partner with the Gaston-Lincoln-Cleveland Metropolitan Planning Organization, the City of Belmont, the Town of Cramerton, and Gaston County to complete the funded Catawba Crossings Study (bridge crossings over the South Fork and Catawba Rivers). This is a critically important transportation project, connecting South New Hope Road to I-485 and Charlotte-Douglas International Airport. This study should be completed in FY 2021-22.

The City will continue working with the City of Lowell and Gaston County to complete the USDOT RAISE (Rebuilding American Infrastructure with Sustainability and Equity) grant application to seek funding for the Gateway 85 industrial development project. This project will provide funding for improvements necessary to facilitate the private development between Cox Road in Gastonia and South Main Street in Lowell. Over 3.5 million square feet of industrial development is proposed for this area.

Maintaining Adequate Levels of Fund Balance

Gastonia is currently well over the 8% minimum available fund balance for the General Fund as recommended by the Local Government Commission. As of June 30, 2020, the City's fund balance was 36.03%, which is above the Council's adopted Fund Balance Policy of 25%. The proposed FY 2021-22 budget appropriates no General Fund fund balance and budgets small amounts of fund balance in electric and solid waste for capital projects.

The Hotel Occupancy Tax Fund revenues normally cover the Conference Center debt service and operating deficit. The contracted management company, Culinaire, has significantly reduced the projected operating deficits for the previous two budget years, although the COVID-19 pandemic will have an uncontrollable, negative impact on both current year and proposed FY 2021-22 budgets. Staff will continue to monitor and report occupancy tax income and update City Council often.

Due to State shared revenue allocations, staff will not know the precise amount of fund balances for each fund until September 2021, after the close of the FY 2020-21 budget year. Accounting practices will allocate the last three months of sales tax and reimbursements received during the summer back to the FY 2020-21 budget year.

Economic Development

Gastonia has experienced a resurgence of positive economic growth the last three years. Several new retail commercial developments are currently under construction throughout the City and others have been approved to begin in FY 2021-22. The Gastonia Technology Park is almost at full capacity with industrial corporate citizens and the City is working with Gaston County and the Gaston County Economic Development Commission on the continued construction of the new Apple Creek

Corporate Park and the recruitment of businesses to this park. The City will continue working with NorthPoint, the City of Lowell, Gaston County, and Gaston Economic Development Commission on the development of approximately 400 acres along I-85 known as Gateway 85. The partnership is preparing a RAISE application to the US Department of Transportation for federal funding to match private investment in the construction of a corporate park that focuses on distribution and manufacturing.

The City continues to see new residential developments throughout its borders. The challenge for Gastonia is to encourage developments of high quality. Developments with high values are more fiscally sustainable and will contribute more to the expansion of the tax base. Consistent with our land development plans, Gastonia encourages commercial, office, industrial, and residential development in each sector of the City. In particular, infill developments are the most desirable form of economic growth because the infrastructure is already in place, thereby reducing the cost to serve new developments. High value growth is important to the General Fund and also to our utility funds that need the growth of customers to broaden their revenue base. ***It is our on-going objective to grow our tax and utility bases and not our rates***.

Gastonia's Center City area has been identified as being critical to our economic development and to our image. The City will continue to partner with Kuester Develpment on the construction of the Center City Crossings apartment project on Main Avenue. The City will also focus on improvements to the Highland Community, west Gastonia, and southwest Gastonia.

The largest economic development project in the history of Gastonia will be completed in FY 2021. The City entered into an agreement with the Atlantic League of Professional Baseball and Brandon Bellamy, CEO of Velocity Companies, Inc. to provide management services for the Ballpark. The name for the new team is *Gastonia Honey Hunters* and refers to the toughness of a honey badger with tenacity, grit, and the ability to succeed despite the situation. The City has entered into three independent economic development agreements with individual private development groups for an adaptive reuse residential project in Trenton Mill, the Durty Bull brewery operation in a 5,000 square foot garage building on the Coca-Cola site, and an adaptive reuse project in the main Coca-Cola building that will include retail, office, and residential uses. The City will also continue to partner with the YMCA in the redevelopment of the vacated site on Franklin Boulevard. The City will continue to work with Velocity Companies on the development of Pads A, B, C, and the restaurant pad surrounding the FUSE facility.

The City will also continue to partner with ElectriCities and The Retail Coach to market and recruit potential developers and businesses to the region. The FUSE District should include a mix of entertainment venues, restaurants, offices, multi-family residential, and other attractive uses that will make Downtown Gastonia a destination for the region.

Despite the challenges facing the City, the long-range future for Gastonia remains bright. We are located in one of the fastest growing and most affluent metropolitan areas in the United States. Our region is home to the second largest financial center in the country. Gastonia is located only twenty-five minutes west of the center of the region. Interstate 85, the transportation link between Atlanta and Charlotte, bisects our city with eight interchanges. US Highway 321 links us to Hickory and Interstate 40, while the proposed Catawba Crossings project would further connect Gastonia to the Charlotte-Douglas International Airport and Interstate 485.

We will need to make wise investments that capitalize on our location within the Charlotte metropolitan region. Also, we will need to capitalize on our current strengths - an abundant water source at Mountain Island Lake, natural features such as Crowders Mountain State Park, the Schiele Museum, our City parks, the Conference Center, and the quality of our neighborhoods and our schools. To further enhance our ability to attract quality new investment, we must create a positive private investment climate. Streamlining our regulatory process while delivering excellent citizen services will be our challenge every year.

Creating and Maintaining a Fiscally Sustainable Organization for the Future

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

We must always be vigilant in searching for ways to reduce operating costs. Some operating costs will increase no matter what we do so in some cases, services may be reduced or even eliminated. There may be some services that simply cannot or should not be reduced at all. In those cases, we will still carefully examine their operating procedures to produce savings. The nature of these changes will be developed cooperatively with each City department and the Budget Office of the Financial Services Department. Expenditure reductions can be accomplished by using the following tools when appropriate: ***process simplification, technology and automation, program reduction, program elimination, consolidation, privatization, and innovation***.

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

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

The City regularly reviews user fees so that the actual costs can be tied to services delivered. Fees not representative of true costs should be evaluated and adjusted to reflect actual costs. Fees should be consistent with City objectives and within the market rates for similar services. Normally, fees increase over time, but there are occasions that the City has reduced fees based upon lower actual service costs or to encourage more use of a service and/or better support economic growth. As in previous years, the staff will review fees and make recommendations, if warranted, to the Mayor and City Council for their consideration.

Challenges Ahead

In closing, there were many worthy operating and capital projects that were considered for this budget, but limited funding means they must be prioritized, and if not currently fundable, considered in subsequent years. Employee related costs will continue to be the most significant challenge to fund each year. As pay increases are implemented and embedded into our budget, the new total becomes the floor for the following year. Growing our revenues through quality economic development will be our way to provide the services expected for our city.

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

Respectfully submitted,

Michael C. Peoples

Michael C. Peoples
City Manager

Budget Highlights

Significant changes in expenditures from FY 2021 to FY 2022 include:

General Fund Overview

- $270,000 Equipment Services roof replacement
- $150,000 Increase in tax collection contract with Gaston County
- $100,000 Arts Initiative
- $99,000 Police Department boiler replacement
- $92,000 T Jeffers Community Center gym floor replacement
- $82,000 Election costs
- $45,000 City-wide diversity, equity and inclusion (DEI) training and public outreach

Water/Sewer Fund Overview

- $163,576 Increase in chemical costs

Electric Fund Overview

- $80,000 Electric system study

Solid Waste Fund Overview

- $906,479 Decrease in recycling contract as a result of ending curbside recycling
- $175,000 Increase in Gaston County landfill tipping fees due to increased tonnage

Powell Bill Fund Overview

- $1,398,655 Resurfacing

Transit Fund Overview

- $332,000 Bus shelters and pedestrian/sidewalk improvements

Health Self-Insurance Fund Overview

- $136,802 Continuation of City wellness program
- $52,987 Continuation of diabetes management program

Vehicle/Equipment Replacement Fund Overview

- $452,006 Fire hazmat unit
- $442,996 Police vehicles (16)
- $302,006 Automated garbage truck
- $252,006 Asphalt patching truck
- $227,006 Automated leaf truck

Significant changes in revenues from FY 2021 to FY 2022 include:

General Fund Overview

- $1,569,143 Increase in Sales tax
- $153,540 Increase in Vehicle tax
- $102,990 Increase in Ad Valorem taxes
- $83,264 Decrease in Pool fees
- $136,000 Decrease in Planetarium fees
- $180,000 Decrease in Museum admissions
- $246,000 Decrease in Utility Sales tax
- $276,000 Decrease in Interest earnings

Electric Fund Overview

- $4,254,333 Appropriation of fund balance for capital projects

Solid Waste Fund Overview

- $90,979 Increase in Residential Waste Collections

Transit Fund Overview

- Overall budgetary decrease due to the fact that the City received $6.5 million from the Coronavirus Aid, Relief and Economic Security (CARES) Act in FY 2020 that will continue to carry forward to the next year until the funding has been depleted

GASTONIA NC

Great Place. Great People. Great Promise.

FY 2022 ADOPTED BUDGET

$267.95M
CITY-WIDE BUDGET

EIGHT NEW POSITIONS

SALARY INCREASES FOR ALL FULL-TIME EMPLOYEES BASED ON YEARS OF SERVICE AND 2.5% FOR ALL PART-TIME EMPLOYEES

General Fund $69.2M

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

Where does the money come from?

Projected amounts

Property Taxes	Sales Taxes	State Transfers	Fees	Other Revenues
55.9%	24.9%	8.0%	5.4%	5.8%
$38.7M	$17.2M	$5.6M	$3.7M	$4.0M

Where does the money go?

Projected amounts

Public Safety	General Government	Cultural/ Recreation	Transfers to Other Funds	Public Works	Debt Service
50.8%	19.5%	10.8%	9.8%	4.9%	4.2%
$35.1M	$13.5M	$7.5M	$6.8M	$3.4M	$2.9M

Transfers >$1M include: $2.3M to Solid Waste, $2.2M to FUSE & $1.7M to Powell Bill

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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, 2021 and ending June 30, 2022:

GENERAL FUND		
General Government	$	13,478,253
Public Safety		35,138,925
Cultural/Recreation		7,490,371
Public Works		3,384,524
Debt Service		2,925,322
Transfers Out		6,805,172
TOTAL GENERAL FUND	**$**	**69,222,567**
WATER AND SEWER FUND	**$**	**44,832,506**
WATER & SEWER STIMULUS GRANT FUND	**$**	**3,977**
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND	**$**	**6,296,780**
WATER & SEWER RENEWAL & REPLACEMENT FUND	**$**	**152,000**
ELECTRIC FUND	**$**	**83,996,833**
ELECTRIC RENEWAL & REPLACEMENT FUND	**$**	**2,000**
TRANSIT SYSTEM FUND	**$**	**922,887**
SOLID WASTE FUND	**$**	**5,821,005**
SOLID WASTE DISPOSAL TAX FUND	**$**	**50,000**
STORMWATER UTILITY FUND	**$**	**3,077,671**
FUSE FACILITY OPERATIONS FUND	**$**	**2,318,436**
CONFERENCE CENTER OPERATIONS FUND	**$**	**727,357**
TECHNOLOGY SUPPORT FUND	**$**	**45,730**
BUILDING SERVICES FUND	**$**	**1,225,000**
POWELL BILL FUND	**$**	**3,809,944**
GENERAL FUND STIMULUS GRANTS FUND	**$**	**6,648**
OCCUPANCY TAX FUND	**$**	**760,000**

DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	**$**	**216,359**
INFRASTRUCTURE FUND	**$**	**262,760**
TOTAL OPERATING APPROPRIATIONS	**$**	**223,750,460**

SECTION II....and that the following revenues will be available during the fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the aforementioned appropriations:

GENERAL FUND		
Ad Valorem Property Taxes	$	36,289,118
Payments in Lieu of Taxes		2,319,318
Other Taxes and Licenses		85,550
Interest		24,000
Auto Tag Fee		1,825,000
Utilities Franchise Tax		4,958,000
Beer and Wine Tax		326,000
Sales Tax		17,243,687
ABC Revenue		600,000
Reimbursement for Services		219,500
Federal, State and Local Grants and Reimbursements		867,434
Fees and Permits		1,760,340
Miscellaneous Revenue		704,620
Transfer from Electric Fund		2,000,000
TOTAL GENERAL FUND	**$**	**69,222,567**
WATER AND SEWER FUND		
Water and Sewer Sales	$	43,016,200
Other Charges		1,816,306
TOTAL WATER AND SEWER FUND	**$**	**44,832,506**
WATER & SEWER STIMULUS GRANT FUND		
Transfer from Water & Sewer Capital Expansion & Development Fund	$	3,977
TOTAL WATER AND SEWER STIMULUS GRANT FUND	**$**	**3,977**
WATER & SEWER CAPITAL EXPANSION & DEVELOPMENT FUND		
Interest	$	8,000
Transfer from Water and Sewer Fund		6,088,780
TOTAL W/S CAPITAL EXPANSION & DEVELOPMENT FUND	**$**	**6,296,780**
WATER & SEWER RENEWAL & REPLACEMENT FUND		
Interest		2,000
Transfer from Water and Sewer Fund		150,000
TOTAL W/S RENEWAL & REPLACEMENT FUND	**$**	**152,000**
ELECTRIC FUND		
Electric Sales	$	77,835,400
Other Charges		1,907,100
Fund Balance Appropriated		4,254,333
TOTAL ELECTRIC FUND	**$**	**83,996,833**

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ELECTRIC RENEWAL & REPLACEMENT FUND		
Interest		2,000
TOTAL ELECTRIC RENEWAL & REPLACEMENT FUND	**$**	**2,000**
TRANSIT SYSTEM FUND		
Federal and State Grants	$	559,483
Transfer from General Fund		363,404
TOTAL TRANSIT SYSTEM FUND	**$**	**922,887**
SOLID WASTE FUND		
Commercial Collection/Disposal/Recycling Fees	$	3,189,780
Interest		800
Miscellaneous Revenue		1,300
Fund Balance Appropriated		300,000
Transfer from General Fund		2,329,125
TOTAL SOLID WASTE FUND	**$**	**5,821,005**
SOLID WASTE DISPOSAL TAX FUND		
Solid Waste Disposal Tax	$	50,000
TOTAL SOLID WASTE DISPOSAL TAX FUND	**$**	**50,000**
STORMWATER UTILITY FUND		
Stormwater Sales	$	3,061,096
Interest		500
Other Fees		16,075
TOTAL STORMWATER UTILITY FUND	$	**3,077,671**
FUSE FACILITY OPERATIONS FUND		
Lease Revenue	$	35,808
Miscellaneous Revenue		90,000
Transfer from General Fund		2,192,628
TOTAL FUSE FACILITY OPERATIONS FUND	**$**	**2,318,436**
CONFERENCE CENTER OPERATIONS FUND		
Other Fees	$	684,575
Transfer from Municipal Service District		40,000
Fund Balance Appropriated		2,782
TOTAL CONFERENCE CENTER OPERATIONS FUND	**$**	**727,357**
TECHNOLOGY SUPPORT FUND		
Other Fees	$	45,680
Interest		50
TOTAL TECHNOLOGY SUPPORT FUND	**$**	**45,730**
BUILDING SERVICES FUND		
Building Permits		1,225,000
TOTAL BUILDING SERVICES FUND	**$**	**1,225,000**
POWELL BILL FUND		
Funding for Roads	$	2,076,096
Reimbursement for Services		1,500
Interest		1,000
Transfer from General Fund		1,731,348
TOTAL POWELL BILL FUND	**$**	**3,809,944**

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GENERAL FUND STIMULUS GRANTS FUND		
Other Revenue	$	6,648
TOTAL GENERAL FUND STIMULUS GRANTS	**$**	**6,648**
OCCUPANCY TAX FUND		
Occupancy Tax	$	760,000
TOTAL OCCUPANCY TAX FUND	**$**	**760,000**
DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND		
Ad Valorem Taxes	$	164,107
Interest		200
Other Revenues		1,920
Fund Balance Appropriated		50,132
TOTAL DOWNTOWN MUNICIPAL SERVICES DISTRICT FUND	**$**	**216,359**
INFRASTRUCTURE FUND		
Cellular Tower Rental	$	194,000
Interest		1,000
Other Revenue		67,760
TOTAL INFRASTRUCTURE FUND	**$**	**262,760**
TOTAL OPERATING REVENUES	**$**	**223,750,460**

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	**$**	**13,272,202**
Total Estimated Expenditures	**$**	**13,272,202**
DENTAL SELF INSURANCE FUND		
Total Estimated Revenues	**$**	**365,786**
Total Estimated Expenditures	**$**	**365,786**
VEHICLE/EQUIPMENT RENEWAL & REPLACEMENT FUND		
Total Estimated Revenues	**$**	**6,655,402**
Total Estimated Expenditures	**$**	**6,655,402**
TECHNOLOGY SERVICES FUND		
Total Estimated Revenues	**$**	**6,815,807**
Total Estimated Expenditures	**$**	**6,815,807**

SECTION IV. And there is hereby levied an Ad Valorem Property Tax of $0.52 on each one hundred dollars ($100.00) of valuation on taxable property as listed for taxes as of January 1, 2021 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 Municpal Services District for taxes as of January 1, 2021 for the purpose of raising revenue for said district.

SECTION V. Council subsidy will be $1,432.50 per month for the Mayor and $1,232.50 per month for the regular members. Additionally, a $350 per month expense allowance is continued. 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 2021-2022 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, 2021 balances and will eliminate over appropriation of funds. Also, any funds not utilized in the Fiscal Year 2021-2022 budget may be collapsed with the City Manager's approval. This will ensure an accurate chart of accounts as necessary. Any adjustment between appropriations within a single fund can be approved by the City Manager. Prior year encumbrances that are inadvertently closed may be reappropriated with the City Manager's approval. Any remaining funding for the Unified Development Ordinance/Comprehensive Plan Update may be carried over with the City Manager's approval. In addition, any remaining funding for the Franklin Urban Sports and Entertainment Complex may be carried over to the FUSE Facility Operations Fund with the City Manager's approval.

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

ADOPTED this 1st day of June, 2021.

Walker E. Reid, III, Mayor

Suzanne J. Gibbs, City Clerk

CITY OF GASTONIA NORTH CAROLINA SEAL

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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, 2021 and ending June 30, 2022:

AIRPORT IMPROVEMENTS	**$**	**166,667**
STREET IMPROVEMENTS	**$**	**172,000**
WATER AND SEWER IMPROVEMENTS	**$**	**3,949,428**
WATER AND SEWER SYSTEM DEVELOPMENT FEES	**$**	**1,504,800**
ELECTRIC SYSTEM IMPROVEMENTS	**$**	**9,320,000**
STORMWATER IMPROVEMENTS	**$**	**513,820**
TOTAL CAPITAL PROJECTS	**$**	**15,626,715**

SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2021 and ending June 30, 2022 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	$	172,000
TOTAL STREET IMPROVEMENTS	**$**	**172,000**
WATER AND SEWER IMPROVEMENTS		
Transfer from Water and Sewer Capital Expansion Fund	$	3,949,428
TOTAL WATER AND SEWER IMPROVEMENTS	**$**	**3,949,428**
WATER AND SEWER SYSTEM DEVELOPMENT FEES		
Sewer System Development Fee	$	347,000
Southeast Sewer System Development Fee		472,500
Water System Development Fee		498,400
Southeast Water System Development Fee		186,900
TOTAL WATER AND SEWER IMPROVEMENTS	**$**	**1,504,800**

ELECTRIC SYSTEM IMPROVEMENTS		
Transfer from Electric Fund	$	9,320,000
TOTAL ELECTRIC SYSTEM IMPROVEMENTS	**$**	**9,320,000**
STORMWATER IMPROVEMENTS		
Transfer from Stormwater Utilities Fund	$	513,820
TOTAL STORMWATER IMPROVEMENTS	**$**	**513,820**
TOTAL CAPITAL PROJECTS	**$**	**15,626,715**

SECTION III. Any capital project funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2021-2022 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, 2021 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 1st day of June, 2021.

Walker E. Reid, III, Mayor

Suzanne J. Gibbs, City Clerk

CITY OF GASTONIA SEAL NORTH CAROLINA

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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, 2021 and ending June 30, 2022:

COMMUNITY DEVELOPMENT FUND	**$**	**644,888**
108 LOAN-DOWNTOWN REVITALIZATION FUND	**$**	**16,680**
HOME INVESTMENT TRUST FUND	**$**	**804,488**
TOTAL GRANT PROJECT APPROPRIATIONS	**$**	**1,466,056**

SECTION II....and that the following revenues will be available during fiscal year beginning July 1, 2021 and ending June 30, 2022 to meet the aforementioned appropriations:

COMMUNITY DEVELOPMENT FUND		
Community Development Grant	$	644,888
TOTAL COMMUNITY DEVELOPMENT FUND	**$**	**644,888**
108 LOAN-DOWNTOWN REVITALIZATION FUND		
Repayment/Loan - Investor	$	16,680
TOTAL 108 LOAN-DOWNTOWN REVITALIZATION FUND	**$**	**16,680**
HOME INVESTMENT TRUST FUND		
Federal Home Program	$	786,526
Repayment/Loan - Homeowner		17,962
TOTAL HOME INVESTMENT TRUST FUND	**$**	**804,488**
TOTAL GRANT PROJECT REVENUES	**$**	**1,466,056**

SECTION III. Any grant funds requiring prior year fund balances to cover continued expenditures for Fiscal Year 2021-2022 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, 2021 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 2021-2022 budget may be collapsed at the City Manager's approval. This will ensure an accurate chart of accounts as necessary.

ADOPTED this 1st day of June, 2021.

Walker E. Reid III

Walker E. Reid, III, Mayor

Suzanne J. Gibbs

Suzanne J. Gibbs, City Clerk

CITY OF GASTONIA SEAL NORTH CAROLINA

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Changes from Proposed Budget

Account Number	Account Title	Description	Amount Increase/ (Decrease)	Revised Budget
GENERAL FUND				
Expenditures				
110-990-91112	Transfer to FUSE	FUSE garbage collection	$4,000	$2,167,628
110-660-89060	Compensation Reserve	FUSE garbage collection	($4,000)	$1,062,878
110-990-91112	Transfer to FUSE	FUSE operating expenditures	$25,000	$2,192,628
110-660-89060	Compensation Reserve	FUSE operating expenditures	($25,000)	$1,037,878
110-421-54000	Insurance and Bonds	Property and liability insurance renewal increase	$33,000	$663,000
110-461-45000	Contracted Services	Offset insurance increase because tax contract with Gaston County is not going up as much as originally expected	($33,000)	$245,200
Net Change to Expenditures			**$0**	
FUSE FACILITY OPERATIONS				
Revenues				
112-990-397110	Transfer from General Fund	FUSE garbage collection	$4,000	$2,167,628
112-648-331013	Facility Naming Rights	FUSE naming rights	$50,000	$50,000
112-645-331951	FUSE Lease Revenue	Moving FUSE lease revenue from operating cost center to Capital R&M and Improvements cost center	($35,808)	$0
112-648-331951	FUSE Lease Revenue	Moving FUSE lease revenue from operating cost center to Capital R&M and Improvements cost center	$35,808	$35,808
112-990-397110	Transfer from General Fund	Cover FUSE operating expenditures, since lease revenue is to be used for FF&E	$25,000	$2,192,628
Net Change to Revenues			**$79,000**	
Expenditures				
112-645-45000	Contracted Services	FUSE garbage collection	$4,000	$14,200
110-648-73000	Capital Outlay - Improvement	FUSE naming rights revenue is to be used for FF&E	$50,000	$50,000
112-660-89000	Working Reserve	FUSE lease revenue is to be used for FF&E	($10,808)	$0
110-648-73000	Capital Outlay - Improvement	FUSE lease revenue is to be used for FF&E	$35,808	$85,808
Net Change to Expenditures			**$79,000**	

Changes from Proposed Budget

Account Number	Account Title	Description	Amount Increase/ (Decrease)	Revised Budget
WATER & SEWER CAPITAL EXPANSION/DEVELOPMENT				
Revenues				
342-660-399000	Fund Balance Appropriated	Eagle Rd Sanitary Sewer Improvements	$200,000	$200,000
Net Change to Revenues			**$200,000**	
Expenditures				
342-990-91462	Transfer to Water & Sewer Capital Projects	Eagle Rd Sanitary Sewer Improvements	$200,000	$3,949,428
Net Change to Expenditures			**$200,000**	
WATER & SEWER CAPITAL PROJECTS				
Revenues				
462-990-397342	Transfer from W&S Exp & Dev	Eagle Rd Sanitary Sewer Improvements	$200,000	$3,949,428
Net Change to Revenues			**$200,000**	
Expenditures				
462-860-73010	Utility System Improvement	Eagle Rd Sanitary Sewer Improvements	$200,000	$542,100
Net Change to Expenditures			**$200,000**	
TECH INTERNAL SERVICES FUND				
Revenues				
881-660-399000	Fund Balance Appropriated	New Senior Network Engineer position	$116,091	$116,091
Net Change to Revenues			**$116,091**	
Expenditures				
881-426-02000	Salary and Wages	New Senior Network Engineer position	$85,550	$144,139
881-426-05000	FICA Tax	New Senior Network Engineer position	$6,545	$11,027
881-426-06000	Life Insurance	New Senior Network Engineer position	$524	$883
881-426-07000	Retirement	New Senior Network Engineer position	$13,948	$23,488
881-426-08000	Medical Insurance	New Senior Network Engineer position	$8,602	$17,204
881-426-08020	HSA City Contribution	New Senior Network Engineer position	$750	$1,500
881-426-08030	Dental Insurance	New Senior Network Engineer position	$172	$344
Net Change to Expenditures			**$116,091**	

City Background

History

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

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

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

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

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

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

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

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

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

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

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

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

Government

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

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

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

- To appoint a city manager and city attorney

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

Statistics

Gastonia is located in the heart of the Piedmont section of the State of North Carolina, approximately 22 miles west of Charlotte and covers an area of approximately 51.69 square miles. It is the third largest city in the Charlotte-Concord-Gastonia NC-SC Metropolitan Statistical Area (MSA) as identified by the United States Census Bureau, with a 2010 Census population of 2,243,960. As of 2019, the population estimate of the MSA has increased to 2,636,883 according to the Census Bureau, ranking it 22nd in the country. The United States Census Bureau estimates the population of the City at 77,273, ranking it thirteenth in the State.

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City of Gastonia

CITIZENS

CITY CLERK

Suzanne Gibbs
704-866-6719

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.

ASSISTANT CITY MANAGER

Melody Braddy
704-854-6678

COMMUNICATIONS & MARKETING

Mary Elliott
704-866-6749

FINANCIAL SERVICES

Crystal Certain
704-866-6800

COMMUNITY SERVICES

Vincent Wong
704-866-6756

PARKS AND RECREATION

Cam Carpenter
704-866-6841

SCHIELE MUSEUM

Dr. Ann Tippitt
704-866-6902

POLICE

Chief Travis Brittain
704-866-6891

FIRE

Chief Philip Welch Jr
704-866-6806

DIVERSITY, EQUITY & INCLUSION

Cherie Jzar
704-866-6705

North Carolina

OF GASTONIA

REPRESENTED BY MAYOR AND CITY COUNCIL

CITY ATTORNEY

L. Ashley Smith
704-866-6735

CITY MANAGER

Michael C. Peoples
704-866-6721

DEPUTY CITY MANAGER

Todd Carpenter
704-866-6860

PUBLIC UTILITIES

Joseph Albright
704-869-1929

PUBLIC WORKS

Dale Denton
704-866-6028

ASSISTANT CITY MANAGER

Quentin McPhatter
704-866-6013

DEVELOPMENT SERVICES

Rusty Bost
704-854-6635

ECONOMIC DEVELOPMENT

Kristy Crisp
704-842-5105

PLANNING

Jason Thompson
704-854-6629

HUMAN RESOURCES

Judy Smith
704-866-6786

TECHNOLOGY SERVICES

Brandon Jackson
704-866-7856

CITY PROFILE

All data is of June 30, 2021 unless noted otherwise

General Demographics

Date of Incorporation: 1877
Land Area: 51.69 square miles
Population: 80,411[c]

Climate

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

Population Demographics[a]

Gender
- Male: 47.2%
- Female: 52.8%

Race/Origin
- White: 62.5% Black: 28.7% Hispanic: 10.2%
- Asian, Other, Two or More Races: 5.2%

Age
- Under 5: 6.2%
- Under 18: 24.3%
- 65+: 15.6%

Economy

Median household income: $49,460[a]
Per capita income: $26,928[a]
Persons in poverty: 16.8%[a]
Civilian labor force: 37,208[b]
Employed: 34,952[b]
Unemployed: 2,256[b]
Unemployment rate: 6.1%[b]

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

Education

Public schools in City limits: 22
High school graduate or higher (age 25+): 84.6%[a]
Bachelor's degree or higher (age 25+): 24.2%[a]

Housing[a]

Households: 28,973
Persons per household: 2.57
Median home value: $155,200
Owner-occupied housing rate: 53.7%
Median gross rent: $879

Building Construction

Number of permits issued
- Commercial: 133
- Residential: 949

Value of permits issued
- Commercial: $244,852,149
- Residential: $216,943,672

City Bond Ratings

Fitch: AA+
Moody's: Aa2
Standard and Poor's: AA-

Taxes

Sales Tax: 7.00%
Property Tax Rate per $100 Valuation: 52¢
Gaston County Property Tax Rate per $100: 83¢
Date of Last Revaluation: 2019

Top Taxpayers
1. Daimler Trucks North America
2. Owens Corning Non-Woven Technology, LLC
3. Southwood Realty Company
4. Public Service Company of NC, Inc.
5. Stabilus, Inc.
6. Triangle Real Estate
7. BRE Retail Residual NC
8. Mann+Humm Filtration Tech
9. Wal-Mart Real Est Business TR
10. Andrew Square85, LLC

Connect with Us

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@gastonia_nc
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https://www.youtube.com/channel/UCMaKPXbQfeFBjzrzgp7XbJA

www.cityofgastonia.com

a 2019 info from US Census Bureau on 8/13/21
b From NC Department of Commerce for June 2021
c 2020 US Census

CITY PROFILE

All data is of June 30, 2021 unless noted otherwise

Recreation

Acreage: 652 developed acres

City Owned Facilities

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

Transportation

Miles of Paved Streets: 448

- City maintained: 348
- State maintained: 100

Public Transit System

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

Commuter Program with Charlotte Area Transit

Municipal Airport

Electric System

Miles of Power Lines: 509

- Overhead: 308
- Underground: 201

Meters in Use: 29,434

Top Customers

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

Public Safety - Fire

Stations: 8

Firefighters and Officers: 132

Life Safety: 6 (includes 1 administrative assistant)

Training: 1

Administration: 4

Public Safety - Police

Patrol Districts: 3

Patrol Beats: 12

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

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

Water System

Miles of Water Lines: 635

Water System Treatment Capacity: 27.3 MGD

- Average Daily Use: 13.76 MGD

Meters in Use: 32,548

Top Customers

1. Town of Clover
2. Town of Lowell
3. Town of Ranlo
4. Southwood Realty
5. Town of McAdenville
6. Lubrizol Advanced Materials
7. CaroMont Health
8. Gaston County Schools
9. Owens Corning
10. American & Efird, LLC

Wastewater System

Miles of Collection Lines: 562

Wastewater System Treatment Capacity: 26 MGD

- Average Daily Flow: 11.3 MGD

Accounts: 29,596

Top Customers

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

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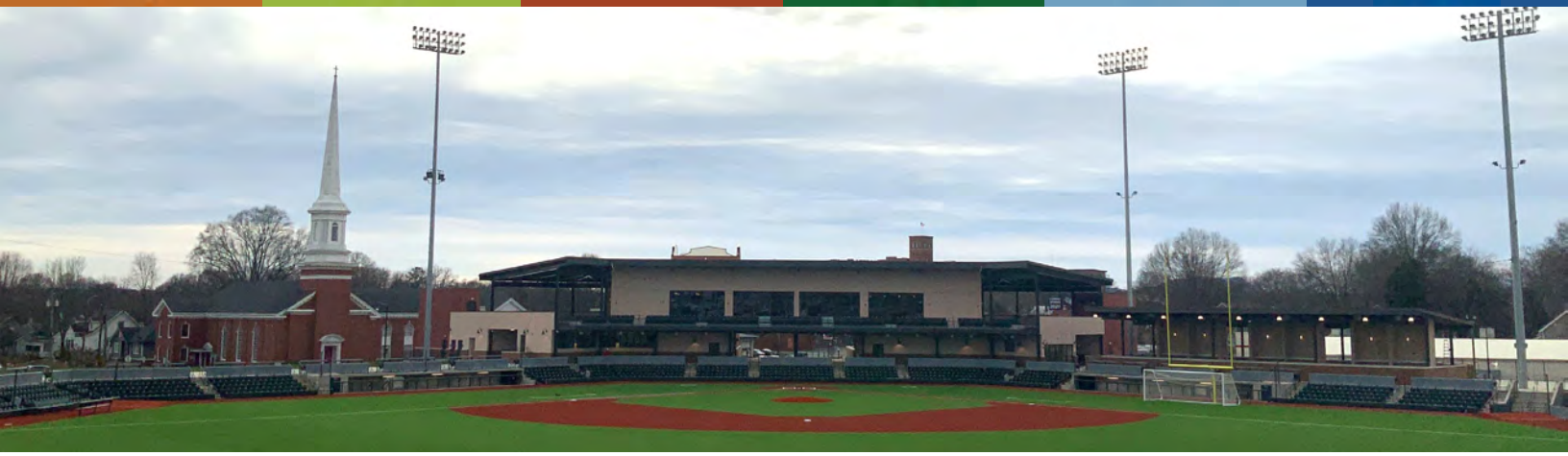
STRATEGIC PLAN
2021-2023



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)**.

GASTONIA NC
Great Place. Great People. Great Promise.

MISSION

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

CORE VALUES

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

INFRASTRUCTURE INVESTMENT

Continue to partner with the Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO), Charlotte Regional Transportation Planning Organization (CRTPO), NCDOT, Gaston County, surrounding municipalities, the City of Charlotte, and private property owners to study the construction of a new southern boulevard connection from Gaston County to Mecklenburg County over the South Fork and Catawba Rivers, with a new interchange at I-485. The feasibility study has begun and will be completed in 2021. Once complete, the study will be used as justification for NCDOT to designate the new roadway with a NC Route number, and will then be submitted through the SPOT program for funding and construction.

Work with interested stakeholders (developer, property owners, USDOT, NCDOT, Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) and the City of Lowell) to receive a federal BUILD Grant for the transportation network needed to serve the NorthPoint Gateway 85 development. This will include interlocal agreements with Lowell and Gaston County on administering the development as well as potential services. NorthPoint has submitted plans for the first phase of the development and intends to have the first two buildings complete in 2021-2022.

Implement plans/Capital Improvement Projects:

- Continued extension of sidewalks and greenways mostly using federal, state & regional funding (Federal Transit Administration (FTA), Congestion Mitigation and Air Quality (CMAQ), and NCDOT State Transportation Improvement Program (STIP)).
    - *Franklin Blvd. sidewalk @ Franklin Square – Preliminary Engineering*
    - *Highland Branch Greenway - Construction*
- Continue work on Inflow & Infiltration (I & I) reduction in the Firestone Wastewater Basin. Implement a Clear Water Disconnection Program within the Firestone Basin to remove sump pump connections to the sewer system.
- Create an asset management plan for the water and sewer conveyance and treatment systems. Undertake capital improvement projects as needed to ensure financial and operational sustainability of the utility.
- Continue to work through the Federal Transit Administration (FTA) process for approval to construct the FUSE transit station.
- Complete the upgrade of the Beaty Road Pump Station.

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

- Complete land acquisition and begin construction of the Southeast Utility projects (Water/Sewer).
- The Dallas Sewer Agreement is executed and construction is underway with completion in FY 2022.
- Complete the water interconnection and pump station construction project with Bessemer City. The purpose of the project is to provide adequate water supply to meet current and future economic development needs; more specifically for the build out and future expansion of the Southridge Business Park. The project will be complete in FY 2022.
- Complete water/sewer merger study with McAdenville and finalize an agreement to accept ownership of the Pharr sewer collection system.
- Allocate funding to be used in possible private/public sewer extension partnership for development of Howe Dairy Farm property, identified as project S-1 in the Southwest Utility Study.

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

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

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

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

Be an active participant in the Transit Oriented Development Study to explore high frequency transit options in to downtown Gastonia. Explore transit organizational options that provide improved services through commuter rail, high speed rail and multi-modal transportation to the public through potential partnerships with Gaston County, CATS, and/or private providers. Evaluate potential location and timing of the construction of a multi-modal transportation facility.

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

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

Complete Master Plan for Linwood Springs property (future Westside Park) and look for possible grant opportunities for project funding.

Research and evaluate the use of Electric Vehicles (EV) and infrastructure to introduce to the City's fleet during yearly replacement requests.

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

HEALTHY COMMUNITY

Complete a citywide comprehensive bicycle plan by the end of 2022. An NCDOT grant has been awarded for $60,000 with a local match of $40,000 for a total of $100,000.

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

- Complete the Avon Catawba Creek Greenway extension northward from Lineberger Park, ultimately creating a trailhead at Franklin Boulevard and Belvedere Avenue. Continue to partner with homebuilders to construct and sell trail front homes on the greenway extension on existing City-owned property. This project utilizes Carolina Thread Trail funding and leverages City owned property along the greenway for new residential construction.
- Complete southern connector of greenway beginning with trail from the Armory to the Armstrong Park Road and Hoffman Road intersection.
- Continue to work on extending the Highland Greenway north to Dallas Park by partnering with Gaston County and applying for NC Recreational Trails funds.
- Adopt changes to the UDO to help administer development of property that coincides with Greenway Master Plan.

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

- Developing a comprehensive strategic plan for a water quality improvement project along the Duharts Creek corridor along Highway 74 East.
- Pursue the installation of a high-tech multiple monitoring system along the Duharts Creek watershed. The purpose of this is to monitor stream flow and to better understand the urban hydrology in this watershed. This system will produce data useful for monitoring the health and dynamics of the stream, but could also be useful for other departments, particularly emergency responders, within the City.

Partner with private developers of greenfield properties to explore dedicated recreation and park properties in strategic areas of the City. Establish funding mechanisms for the adopted ten year Parks and Recreation Master Plan. Implement strategic plan for an all-inclusive park Master Plan. Continue to complete renovations and up-fitting of all recreation community centers, playgrounds and shelter renovations.

Plan and prepare to provide Solid Waste services to a projected 3,000 new customers in the next three years due to continued growth and new residential development throughout the City. Continue to educate and provide resources to City of Gastonia residents on how to properly recycle. Expand recycling centers at the Farmers Market and Duke Street.

Implement Phase 3 improvements at the Schiele Farm, including new exhibits featuring turkeys, alpacas and the NC Christmas tree industry.

Partner with our public health community to address concerns related to COVID-19 and maximize the safety of our citizens concerning all matters related to COVID-19.

GOOD GOVERNMENT

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

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

Maximize investments and cash balances to make the most of City revenue in a safe, fiscally responsible manner, such as refunding existing bond debt.

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

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

Continue to implement document management systems in order to achieve a paperless environment, particularly in the Human Resources and Finance departments.

Continue to balance various rate components and adjust electric system rates as needed to cover the true costs associated with owning and operating the electric system.

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

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

Develop and implement a Partnership for Stronger Neighborhoods program designed around building relationships and enhancing the quality of life in the City of Gastonia.

Continue to seek funding and support solutions to promote community wide commitment to the goal of ending homelessness, and to work with all interested stakeholders including Gaston County, downtown merchants, and the organizations that work with the homeless to provide assistance to those in need.

Continue to collaborate with the US Postal Service on the location of postal service and facilities in Gastonia in light of the results of the consolidation study undertaken last year, and continue to explore the possible purchase of the Downtown Post Office located at 305 West Main Avenue for future community use.

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

Continue comprehensive review and revision of the Code of Ordinances in order to update and modernize it; similarly revise the Unified Development Ordinance and also bring it into compliance with new state law (Chapter 160D), as well as update the City's 2025 Comprehensive Plan.

Complete the redistricting of the City's wards based on data received from the 2020 Census.

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

Work across all City Departments to identify strategies to build a more diverse workforce, foster a more equitable and inclusive work environment and support diversity, equity and inclusion (DEI) in City policy making and in the delivery of services.

Evaluate options to support a move toward paperless budgeting, to include a review and purchase of stand-alone Budgeting software.

SAFETY

Evaluate Fire Station Facility Needs Study and recommend options to provide coverage for potential expansion and/or annexation in or near the southeast portion of the City.

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

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

Upgrade the traffic signal system: the current system is over 15 years old and is overdue for an upgrade to a modern system. This project was approved for Congestion Mitigation and Air Quality (CMAQ) funding. NCDOT has indicated that some funding is available for projects and we expect the preliminary engineering component of this project to restart in 2021.

Complete strategic marketing communications plan for the Gastonia Police Department.

COMMUNITY IDENTITY

Expand the use of social media and website communication channels to reach more of the City's constituents. Increase number of news releases, advisories and alerts distributed to media to better promote City's programs, initiatives, and accomplishments.

Pursue more opportunities to promote the City's desirable quality of life and economic development prospects.

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

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

Continue to revitalize and stabilize neighborhoods within Gastonia using grant funds and partnerships with non-profit agencies and developers for development of safe and affordable housing.

Continue to evaluate the City of Gastonia - Schiele Museum Public/Private Partnership.

Continue to develop the Keep Gastonia Beautiful/City of Gastonia Master Art Plan through intentional meetings with Economic Development and stakeholders in the area willing to partner with public art implantations.

ECONOMIC VITALITY

Work with private development partners at FUSE to complete construction of the Trenton Mill apartments, Durty Bull Brewery and Phase 1 of the Coca-Cola building projects.

Work with Velocity Comapnies to complete market studies and identify highest and best use for private development pads at FUSE. Move projects through site planning to construction phase.

Increase multi-family opportunities Downtown and increase Downtown residential and commercial occupancy rates.

- Coordinate a cohesive marketing effort to promote new multi-family options in Downtown and FUSE in the Charlotte Region. Remain committed to the success of Center City Crossings, Trenton Mill, potential Velocity multi-family and Loray Phase II.

Partner with the Akers Center, Eastridge Mall, Parkdale Mill and Loray Mill site owners and management companies to invest and redevelop the properties to maximize value. Develop recruitment strategies with Retail Coach to adapt to post-COVID

economy that will promote occupancy and/or (re)development of key retail and commercial areas, such as but not limited to:

- Eastridge Mall Redevelopment
- Akers Center
- Dixie Village
- North Glenn Development

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

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

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

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

Update the Economic Development Strategic Plan.

- Complete work with Creative Economic Development Consultants including updating the Strategic Plan, Small Business and Entrepreneurship Review and Site Evaluation Program.
- Implement ways to increase Downtown property owners/ business engagement through coordination with the Gaston Business Association.
- Implement new management and development plan for City-owned property that maximizes the return on investment for the City and meets development and community goals.
- Implement new and use existing programs and measures to promote the highest and best use of Downtown and FUSE properties to reduce vacant and under-utilized sites that do not promote economic vitality and health of the Downtown and FUSE districts.
- Complete a strategic marketing communications plan for Economic Development.

GASTONIA CITY COUNCIL

Mayor Walker E. Reid, III

Robert Kellogg – Ward 1
Mayor Pro-Tem Dave Kirlin – Ward 2
Jim Gallagher – Ward 3
Charles Odom – Ward 4
Jennifer Stepp – Ward 5
Donyel Barber – Ward 6

WHAT WE BELIEVE

OUR CORE VALUES

GASTONIA NC
Great Place. Great People. Great Promise.

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

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

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

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

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

For more information, please visit our website www.cityofgastonia.com/Strate

Table of Contents

Long-Range Planning

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

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

- Airport Advisory Committee, Gastonia Municipal
    - The focus of the Airport Advisory Committee is to evaluate opportunities and challenges of the airport and the surrounding property owners adjacent to or directly affected by operation of the airport; develop recruitment strategies for increased industrial and commercial use of the airport to support continued economic development opportunities; increase awareness and importance of aviation activities within the City of Gastonia; develop strategic partnerships with public/private entities that utilize the airport; improve public safety; spur redevelopment, investment and overall improvements to the airport; and to recognize the users and hangar tenants of the airport as a catalyst for increased prosperity and use of the airport facilities. This committee meets quarterly on the fourth Tuesday.
- Community Development Citizens Advisory Board
    - The Citizens Advisory Board was established in accordance with the Community Development Block Grant (CDBG) Citizen Participation Plan. The purpose of the Citizen Participation Plan shall be to set forth a program by which citizens will be provided with an adequate opportunity to participate in an advisory role in planning, implementing and assessing the Community Development Program for the City. The provisions of this Citizen Participation Plan shall apply to activities presently being undertaken, as well as to all future activities of the CDBG Program. This board meets on the first Monday of each month.
- Farmers Market Advisory Board
    - The Gastonia Farmers Market Advisory Board is the official liaison between the Gastonia City Council and the citizens of Gastonia. This board also serves as the official oversight and guidance to the Farmers Market Association who is responsible for the day-to-day operations of the Gastonia Farmers Market. This board meets quarterly on the third Tuesday.
- Historic District Commission
    - The Gastonia Historic District Commission is made up of seven (7) volunteers appointed by the Gastonia City Council. The purpose of the Commission is to establish procedures for organizing the business of the Commission and processing applications for Certificates of Appropriateness for: any changes in the exterior appearance of existing buildings, structures, signs or appurtenant features; construction or erection of new buildings, structures, signs or appurtenant features; and for moving or demolition of existing

structures within the designated historic district. This Commission meets on the fourth Thursday of each month.

- Keep Gastonia Beautiful Board of Directors
    - Keep Gastonia Beautiful (KGB) is an affiliate of Keep America Beautiful, Inc., a national non-profit public education organization dedicated to protecting the natural beauty of American communities and improving our waste handling practices. The key to KGB's success is its dedicated volunteers who give more than 100,000 volunteer hours annually. For every $1.00 of financial support given to Keep Gastonia Beautiful, Inc., $17.11 worth of benefits are returned to the community. This board meets bimonthly on the second Tuesday.
- Mayor's Youth Leadership Council
    - The Mayor's Youth Leadership Council (MYLC) was formed in 2001 to involve the high school students of our community in decision making, leadership development and future planning for Gastonia. The purpose of this council is to empower youth as leaders, volunteers, peer mentors and community decision makers. The mission of the MYLC is to serve the common good of the community and provide a voice for the city's youth while organizing and participating in constructive community service projects, strengthening relationships among all members of the community, building a noncompetitive spirit between students of Gastonia area schools, promoting youth participation in governmental affairs and acting as a resource for any city organization upon request.
- Planning Commission
    - The primary objective of the Planning Commission is to develop and maintain a continuing, cooperative planning program to benefits the residents of the City of Gastonia. The purposes of this commission include making studies of the City and its environs; determining objectives to be sought in the development of the areas under study; preparing and recommending plans for achieving objectives; developing and recommending policies, ordinances, administrative procedures and other means for carrying out plans in a coordinated and efficient manner, among other duties. This commission meets the first Thursday after the first Tuesday of each month.
- Recreation Advisory Commission
    - The Recreation Advisory Commission serves as an advisory board on issues pertaining to the operation of the Recreation Department. This commission meets quarterly on the second Tuesday of the month (February, May, August and November).
- Sister Cities Board of Directors
    - The Sister Cities Board of Directors fosters and promotes mutual understanding between people of the Gastonia area and foreign countries. We seek to achieve this mission through: partnerships with education, culture, economic development and shared dialogue. The board meets the first Tuesday of every other month (July, September, November, January, March and May). For more information about this board, contact Juliann Lehman at 70-869-1938.

- Stormwater Commission
    - The Stormwater Commission serves as the platform for citizens to voice their opinions, concerns and advise. The commission also prioritizes funding for the Stormwater Off Right-of-Way Program. This board meets the third Thursday of every other month.
- Tree Advisory Commission
    - The Tree Advisory Commission consists of seven (7) members, the majority of whom shall be City residents. Their mission is to achieve community-wide recognition that trees and landscaping are an integral part of our quality of life and it is the responsibility of all residents to provide for and protect our urban forest environment. The commission serves to advocate for the preservation and ongoing renewal of Gastonia's urban forest and landscape; educate City residents about the importance of trees and landscaping as they pertain to our quality of life; advise and support City Council and assist City leaders on issues affecting Gastonia's urban forest; and review and make recommendations regarding the City's Tree Ordinance.
- Zoning Board of Adjustment
    - The Board of Adjustment is an appointed, quasi-judicial citizen board that primarily considers appeals, variances and requests for interpretation of the Unified Development Ordinance (UDO). This board meets on the fourth Thursday of each month.

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

Gastonia 2025 Comprehensive Plan: Our Place in the Future

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

1. Growth Patterns and Directions
    - Over the next 20 years, the City will stimulate a development pattern that will allow it to operate as a fiscally responsible entity.
2. Economic Development
    - To ensure long-term development, Gastonia of the future will focus to develop a diverse economic base.
3. Human Resources Development
    - Gastonia will work with local leaders to help carry out the goals of state and county agencies to educate and train the community.
4. Regional Planning
    - Gastonia will promote collaboration among communities within the county and the greater region to manage growth and development to ensure a high quality of life for the residents of the City and the region.

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

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

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

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

The City of Gastonia's Parks & Recreation Master Plan was adopted by City Council on August 20, 2019 and aims to guide the growth and development of parks and recreational facilities, programs and staffing over the next ten years. This plan has assessed all existing facilities for needed updates and/or expansions;

looks at new opportunities and regional offerings; and set a prioritized list of system needs and strategic planning goals and objectives.

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

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

Thus far, the following items have been completed:

- Martha Rivers underwent renovations from 2018 – 2020 that included new backstop seating and pathway lights, restroom upgrades and repairs to shelters, the score-tower and playground, along with painting the shelters and score-tower
- Renovations of the Rankin Lake Clubhouse were completed in 2020, while the addition of a new playground that includes a zip line, swings and climbing rocks was completed in 2019
- New outdoor restrooms and an asphalt walking track were constructed at Erwin Community Center in early 2020 funded with the assistance of a Community Development Block Grant
- Public restrooms were constructed at the Rotary Pavilion Park in 2020
- The gym floors were replaced at both the Phillips and Bradley Community Centers during FY 2021
- The City's first dog park, the Bradley Station Dog Park, opened in January 2021

Additional projects planned for the near future include:

- Completing the site specific/master plan for Linwood Springs Golf Course property
- Completing a site/master plan for the all-inclusive park that will include a ballfield, playground, restrooms and walking trail
- Gym floor replacement at T Jeffers Community Center

Sidewalks, Bikeways and Greenways

The City of Gastonia continues to prioritize the expansion and enhancement of bicycle and pedestrian facilities throughout the community. This is evidenced by the variety of efforts planned for in the 2021-2022 fiscal year. Such efforts include extending the Highland Greenway north to Dallas Park by partnering with Gaston County and applying for NC Recreational Trails funds; completion of

the southern connector of greenway beginning with trail from the Armory to the Armstrong Park Road and Hoffman Road intersection and completion of an extension of the Avon Creek Greenway northward from Lineberger Park, ultimately creating a trailhead at Franklin Boulevard and Belvedere Avenue; and continuing to partner with homebuilders to construct and sell trail front homes on the greenway extension on existing City-owned property. This project utilizes Carolina Thread Trail funding and leverages City owned property along the greenway for new residential construction. The Greenway Master Plan was adopted by City Council in 2000. Therefore, staff is working to produce an updated version that will add project prioritization to the plan, as well as new trail segments in certain areas where the City has grown and changed since the original plan adoption. Further efforts in pedestrian and bicycle improvements include the creation of a Comprehensive Bicycle Plan by the end of 2022. A NCDOT grant has been awarded for $60,000 with a local match of $40,000 for a total of $100,000. Finally, in addition to the many new sidewalks being installed as a result of requirements for new developments, the City continues to pursue sidewalk and intersection improvements projects across the community. Examples include the preliminary engineering for the Franklin Blvd sidewalk at Franklin Square.

Economic Development

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

The FUSE District will link Gastonia's center city to the Loray Mill area on the west side of the City and spur significant private investment in the surrounding area, providing both commercial and residential development opportunities that will return vitality to the center city. Redevelopment of the historic Trenton Mill across the street from the stadium is the first private development pad to begin construction and will convert the building into a residential, mixed-use property. This project will serve as a catalyst for redevelopment. The next project is the redevelopment of the former Coca-Cola bottling plant building which will be renovated into a brewery and restaurant with boutique shops, as well as residential units. The stadium and

surrounding private development will generate investments creating jobs, increasing the tax base and fueling economic growth, all of which will benefit the City as a whole.

Center City Park is in Downtown and was built as a “pocket park” after several dilapidated and unsightly buildings were demolished in 2007. This park is to be replaced with a mixed-use project that will include a 100-unit apartment complex with commercial space on the ground level.

The historic First National Building, also known as The Lawyers Building, was redeveloped into a luxury, boutique hotel, The Esquire. Barrister’s is located on the lobby level of the hotel and includes a menu of Southern-inspired cuisine.

Webb Custom Kitchen is a dining establishment housed in the former Webb Theatre and has grown into a regional destination. Such success has led the investors to acquire additional Downtown property for another high-end restaurant to be called The Fed. Ultimately, Downtown Gastonia will be a center for fine dining.

East of the Downtown area, City staff continues to partner with Eastridge Mall property owners looking into ways for promoting growth by investing and redeveloping the property to maximize value. Gaston Aquatics has announced a plan to build a $6 million, 35,000 square-foot aquatics center on vacant land surrounding the mall. This project will include an Olympic-sized 50-meter pool, warm pool for rehabilitation and elevated seating for spectators. Powerhouse Dugout opened in the mall in December 2019 and is an indoor, climate-controlled and turfed baseball and softball training facility with two professional 70’ batting/pitching cages, two 50’ batting cages and one Iron Mike Pitching Machine.

The City offers many amenities to businesses seeking to locate here, including close proximity to Interstate 85 and the Charlotte Douglas International Airport. The Gastonia Technology Park is the area’s premier business park. With 422 acres, it has already attracted four foreign firms and more than $250 million of investments, providing numerous jobs to the community.

Utility Strategies

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

Gastonia Electric & Two Rivers Utilities

Electric Utility

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

The City of Gastonia owns the municipal electric system and is a member of ElectriCities of North Carolina and Municipal Power Agency # 1 (NCMPA1). Collectively, NCMPA1 owns 75% interest in the #2 Reactor at the Catawba Nuclear Station. The Station is operated by Duke Energy Carolinas and the City's wholesale power supply is managed by ElectriCities. The City Electric Division currently serves approximately 27,500 customers through 485 miles of 15 KV distribution lines and 11 power substations. The City of Gastonia Electric also maintains 75 miles of fiber optic lines throughout the service territory. The City distributes electricity to customers and supplies an average of 56,281,500 KWH per month with a peak KW of 175 MW.

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

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

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

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

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

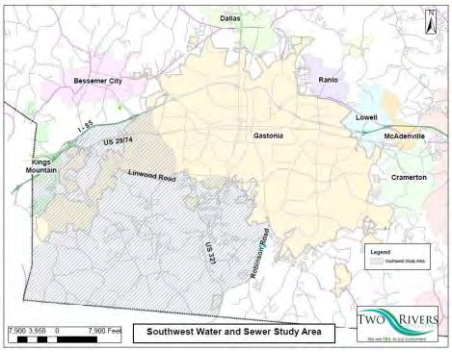
Water & Sewer Combined Utilities

The City currently provides water service to the Town of Ranlo, the City of Lowell, the Town of McAdenville, the Town of Clover, and the Spencer Mountain Village in the Town of Dallas. The City has emergency water connections with the Town of Dallas, the City of Bessemer City and the City of Belmont. Gastonia also provides sewer service to the City of Bessemer City, the Town of McAdenville, the Town of

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

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

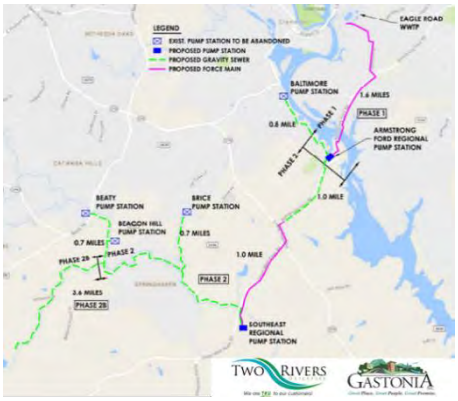
TRU is currently completing the first phase of the Water Treatment Renovation Project which will restore the plant capacity to 27.3 MGD. The improvements are being constructed in a multi-phase project to allow the water plant to remain in operation while the upgrades are completed. The renovation project includes membrane filtration which will improve the water quality and assist the City to meet future regulatory requirements. The improvements will assist a future re-rating of the filters to provide additional treatment capacity with little additional cost to take the City of Gastonia into the future.



Much of the development in Gaston County is in the southeastern part of the county. This area is currently outside the sewer service area. The South East Sewer Update Study was completed to look at options to serve the southeastern portion of the county. A multi-phased approach was selected and the design of the first phase of the South East Sewer Project is nearing completion and easement acquisition is underway. Sewer lines within the FERC Boundary along the South Fork River are under construction. The design includes pump stations that can be expanded and parallel lines that can be installed at a later date as growth happens to reduce the initial capital cost. The construction of the project may include

developer participation. System development fees were adopted, which will provide funding to assist with debt service for the projects.

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



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Financial Forecast

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

These forecasts include one (1) year of historical actuals, the immediate preceding year's amended budget, FY 2022 Adopted Budget and three (3) years of projections that maintain current levels of activity and do not estimate future service expansions or an increased workforce.

The City is projecting into the future based on what is known today and past experiences. However, future revenues can be affected by economic conditions and therefore, can be extremely volatile. The City has some level of control over future expenditure growth, but economic conditions will ultimately dictate future revenue growth. The forecasted revenue growth is estimated at what is believed to be attainable, but there are no guarantees when forecasting.

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

REVENUE ASSUMPTIONS

General Fund

- Property tax projections are based on the current year growth of 1.1%, with the exception of FY 2024. A revaluation will take place that year. Gaston County is on a four-year revaluation cycle and the last one in FY 2020 resulted in increased revenues of 12.76%. This estimate is using a conservative 8% increase for the revaluation in FY 2024.

- Sales taxes are impacted by both local and state-wide economic conditions and are therefore, more difficult to predict on a long-term basis. Average growth for the last four years is 5.8%. The North Carolina League of Municipalities previously estimated that cities should expect to experience substantial losses due to COVID-19, but instead, sales tax revenue has exceeded expectations and therefore, conservative growth of 3.5% is included in these projections.

- City Fees & Charges include revenues such as Permits/Fees, Rents/Concessions, Auto Tag Fees, Pistol/Rifle Fees and several other revenues. Due to COVID-19, City recreation centers and the Schiele Museum were closed to the public for a time, resulting in decreased revenues for both FY 2021 actuals (not displayed in the table) and the FY 2022 budget. These forecasts are projecting future growth based on the US Bureau of Labor Statistics' Consumer Price Index (CPI) of 0.9%.

- Investment Earnings are revenues produced from investing the City's cash reserves. A conservative 0.1% growth estimate for FY 2023 is based upon the current percentage received. With COVID-19 still a factor, growth is projected at a rate of 0.15% for FY 2024 and 0.25% for FY 2025.

- State Transfers are revenues received from the NC Department of Revenue (NCDOR) that have no restrictions on use. Due to COVID-19, these revenues are uncertain since they are predicated on the economy. Therefore, estimated growth in this category is based on the CPI of 0.9%.

- Forecasted revenues in both Operating Grants and Other Revenues are based on the CPI of 0.9%.

Water & Sewer Fund

- While considerable revenues were lost from the suspension of late fees and the State's moratorium concerning disconnections as a result of COVID-19, revenues are rebounding. Therefore, the future revenues from user charges are estimated at 3.2%, while fees are estimated at 1.2%, both of which are based on a previous model received from a consultant.

Electric Fund

- While significant revenues were lost from the suspension of late fees and the State's moratorium concerning disconnections related to COVID-19, revenues are recovering. As such, the City is forecasting 1.0% growth in Electric Sales based on the five-year average.

- City Fees & Charges and Other Revenues are both projecting growth of 0.9% based on the CPI.

Transit Fund

- Due to COVID-19, the City suspended bus fares beginning March 25, 2020. As of publication of this book, the City intends to reinstate bus fares effective September 6, 2021. Therefore, these projections include future growth of 0.9% based on the CPI.

- The City receives an annual allocation from the Federal Transit Administration that the City must match, depending on the usage; 50% for operating and 20% for capital expenditures. The actual revenues are received on a reimbursement basis. Therefore, the forecasted operating grant revenues are based on expenditures.

- The City's match mentioned above is transferred from the General Fund. As such, these estimated revenues are based on expenditures, with the exception of FY 2023 that utilizes the City's remaining COVID-19 funding that requires no match.

Solid Waste Fund

- Conservative growth of 1.0% was used to forecast revenues from Solid Waste Charges.

- Both Fees and Other Revenues project growth based on the CPI of 0.9%.

Stormwater Fund

- Future Stormwater Charges are based upon the five-year average increase of 1.07%.

- Both Fees and Other Revenues project growth based on the CPI of 0.9%.

EXPENDITURE ASSUMPTIONS (all funds)

- Personnel Costs
    - Increases are driven by annual salary adjustments, rising costs of health & dental insurance, as well as mandated increases from the Local Government Employees' Retirement System. Salaries and wages are projected to increase 3.3% based on the most recent five-year average. Fringe benefits are estimated to rise 9.3%, while overtime is forecasted to increase 4.6%.

- Debt Service costs account for the payment of principal and interest on proceeds from debt issued to finance major capital projects and capital purchases, as well as refinancing debt. The future costs are from the City's current debt service schedules.

- Transfers to other funds
    - General Fund transfers are projected to increase by 5.4% annually
        - The City is required to use at least $20 of the $30 annual motor tax for public streets. The revenues are received in the General Fund and transferred to the Powell Bill Fund.
        - Transit receives the majority of funding from FTA grants, but the City is typically required to provide a match, 20% for capital expenditures and 50% for operating. However, the City has received funding related to COVID-19, which requires no match and the remainder is forecasted to be used in FY 2023.
        - Usually, the General Fund covers 50% of Solid Waste expenditures and this forecast maintains that agreement.
        - The City transfers $16,667 annually to the Airport Capital Project Fund to cover the 10% match for the annual grant from the North Carolina Department of Transportation, Aviation Division. This forecast maintains that same grant eligibility and funding rate.
        - The $30,000 transfer to the Street Capital Project Fund is to allow speed humps to be installed on City streets upholds the current General Fund contribution.
    - Electric Fund transfers
        - An annual $2,000,000 transfer to the General Fund which is statutorily allowed "as a rate of return on the investment of the municipality in the electric system."
        - A transfer to the Electric Capital Projects Fund and covers future capital projects to maintain and enhance the City's electric system.

- Reimbursements for Services include expenditures related to the cost allocation plan for internal services provided to other departments. Projected costs are based on the five-year averages in each fund:
    - General Fund – 4.4%
    - Water & Sewer Fund – 9.7%
    - Electric Fund – 4.3%
    - Transit Fund – 4.7%

- Solid Waste – N/A
- Stormwater – 4.4%

- The remaining categories, including professional/contracted services, operational support, travel & training, utilities & rent, maintenance, insurance, equipment, capital outlay, other expenses and purchases for resale are projected based on the CPI of 0.9%.

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Financial Forecast – General Fund

	FY 2020 Actual	FY 2021 Amended Budget	**FY 2022 Adopted Budget**	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Ad Valorem Taxes	$ 38,120,339	$ 38,325,822	**$ 38,688,436**	$ 39,114,009	$ 42,243,129	$ 42,707,804
Sales Tax	14,948,513	15,597,774	**17,243,687**	17,847,216	18,471,869	19,118,384
City Fees & Charges	4,735,181	4,373,003	**3,744,790**	3,778,493	3,812,500	3,846,812
Investment Earnings	302,688	305,000	**29,000**	29,029	29,073	29,145
State Transfers	5,435,748	5,814,650	**5,559,000**	5,609,031	5,659,512	5,710,448
Operating Grants	542,840	502,579	**545,734**	550,646	555,601	560,602
Other Revenues	3,814,000	21,239,502	**1,411,920**	1,424,627	1,437,449	1,450,386
Appropriated Fund Balance	-	4,848,436	**-**	-	-	-
Transfers In:						
Electric Fund	2,000,000	2,000,000	**2,000,000**	2,000,000	2,000,000	2,000,000
Total Revenues	$ 69,899,309	$ 93,006,766	**$ 69,222,567**	$ 70,353,051	$ 74,209,133	$ 75,423,581
Expenditures						
Personnel Costs	$ 47,609,199	$ 49,961,436	**$ 51,834,303**	$ 54,426,018	$ 57,147,319	$ 60,004,685
Professional/Contracted Services	1,790,888	2,917,797	**2,022,822**	2,041,027	2,059,397	2,077,931
Operational Support	4,789,194	5,196,436	**5,248,628**	5,295,866	5,343,528	5,391,620
Travel & Training	216,104	194,754	**275,159**	277,635	280,134	282,655
Utilities & Leases	2,510,346	2,731,199	**2,523,739**	2,546,453	2,569,371	2,592,495
Maintenance	2,263,851	2,471,953	**1,978,626**	1,996,434	2,014,402	2,032,531
Insurance (Non-HR)	1,280,056	1,324,810	**1,388,000**	1,400,492	1,413,096	1,425,814
Equipment & Capital Outlay	273,757	180,397	**126,800**	127,941	129,093	130,255
Debt Service	5,316,976	24,134,827	**2,925,322**	2,430,537	2,199,626	2,144,399
Other Expenses	1,591,993	2,949,810	**3,150,074**	3,178,425	3,207,030	3,235,894
Purchases for Resale	80,272	60,850	**87,800**	88,590	89,388	90,192
Reimbursements for Services	(8,666,484)	(9,567,848)	**(9,143,878)**	(9,546,209)	(9,996,242)	(10,404,756)
Transfer Out:						
Local Law Enf Block Grant	-	41,346	**-**	-	-	-
Powell Bill Fund	1,725,063	1,338,272	**1,731,348**	1,824,841	1,923,382	2,027,245
Downtown Capital Projects	-	133,000	**-**	-	-	-
Contingency	-	986,791	**-**	-	-	-
FUSE	-	20,000	**2,192,628**	-	-	-
Transit Fund	507,208	395,000	**363,404**	400,000	700,725	721,608
Solid Waste	2,902,593	3,008,264	**2,329,125**	3,036,520	3,171,957	3,317,585
Conference Center	-	1,000,000	**-**	-	-	-
Street Capital Projects Fund	586,000	478,000	**172,000**	30,000	30,000	30,000
General Fund Capital Proj	1,500,000	3,033,005	**-**	-	-	-
Airport C/P	16,667	16,667	**16,667**	16,667	16,667	16,667
Total Expenditures	$ 66,293,682	$ 93,006,766	**$ 69,222,567**	$ 69,571,237	$ 72,328,873	$ 75,116,820
Revenue Over(Under) Expenditures	**$ 3,605,628**	$ -	**$ -**	**$ 781,814**	**$ 1,880,260**	**$ 306,760**
Estimated Fund Balance	**$ 32,034,927**	$ 32,034,927	**$ 32,034,927**	**$ 32,816,740**	**$ 34,697,000**	**$ 35,003,761**

Financial Forecast – Water & Sewer

	FY 2020 Actual	FY 2021 Amended Budget	**FY 2022 Adopted Budget**	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Water Charges	$ 16,265,786	$ 18,950,000	**$ 18,800,000**	$ 19,364,000	$ 19,983,648	$ 20,623,125
Sewer Charges	20,306,658	23,650,000	**23,450,000**	24,153,500	24,926,412	25,724,057
Sales - City Departments	2,471,693	1,886,300	**1,616,200**	1,664,686	1,717,956	1,772,931
Water & Sewer Fees & Charges	1,034,706	1,019,177	**895,177**	905,919	916,790	927,792
Other Revenues	81,239	73,000	**64,500**	64,823	65,147	65,472
Interest Earnings	73,308	70,000	**5,500**	5,506	5,514	5,528
Assessments	2,082	800	**1,129**	729	496	496
Fund Balance Appropriated	-	465,921	**-**	-	-	-
Transfers In:						
Water & Sewer Expansion & Development	625,000	-	**-**	-	-	-
Total Revenues	$ 40,860,472	$ 46,115,198	**$ 44,832,506**	$ 46,159,162	$ 47,615,962	$ 49,119,400
Expenditures						
Personnel Costs	$ 9,121,135	$ 10,081,418	**$ 10,793,286**	$ 11,138,671	$ 11,495,109	$ 11,862,952
Professional/Contracted Services	2,662,477	2,360,048	**2,445,317**	2,467,325	2,489,531	2,511,937
Operational Support	3,116,261	3,317,412	**3,438,520**	3,469,467	3,500,692	3,532,198
Travel & Training	55,500	57,210	**62,440**	63,002	63,569	64,141
Utilities & Leases	5,107,652	4,080,983	**4,187,245**	4,224,930	4,262,955	4,301,321
Maintenance	2,896,137	2,441,666	**3,530,312**	3,562,085	3,594,144	3,626,491
Insurance (Non-HR)	422,560	170,000	**140,000**	141,260	142,531	143,814
Equipment & Capital Outlay	606,470	440,211	**439,060**	443,012	446,999	451,022
Debt Service	4,977,125	5,038,391	**5,028,609**	5,022,302	5,018,980	5,013,692
Other Expenses	3,464,380	5,875,419	**3,977,490**	4,013,287	4,049,407	4,085,852
Reimbursements for Services	4,483,839	4,958,970	**4,551,447**	4,992,937	5,477,252	6,008,546
Transfer Out:						
Water & Sewer Expansion & Development	3,871,935	7,143,470	**6,088,780**	1,300,000	1,300,000	1,300,000
Water & Sewer Renewal & Replacement	75,000	150,000	**150,000**	150,000	150,000	150,000
Total Expenditures	$ 40,860,472	$ 46,115,198	**$ 44,832,506**	$ 40,988,278	$ 41,991,168	$ 43,051,965
Revenue Over(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 5,170,884**	**$ 5,624,795**	**$ 6,067,435**
Estimated Fund Balance	**$ 3,225,823**	**$ 3,225,823**	**$ 3,225,823**	**$ 8,396,708**	**$ 14,021,502**	**$ 20,088,937**

Financial Forecast – Electric

	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Electric sales	$ 73,368,694	$ 79,310,800	$ 77,871,400	$ 78,650,114	$ 79,436,615	$ 80,230,981
City Fees & Charges	749,674	862,000	882,000	889,938	897,947	906,029
Investment Earnings	269,010	250,000	34,000	34,034	-	-
Other Revenues	6,010,774	951,250	955,100	963,696	972,369	981,120
Appropriated Fund Balance	-	11,475,859	4,254,333	-	-	-
Total Revenues	$ 80,398,153	$ 92,849,909	$ 83,996,833	$ 80,537,782	$ 81,306,932	$ 82,118,131
Expenditures						
Personnel Costs	4,492,270	4,604,884	$ 4,843,372	5,143,661	5,462,568	5,801,247
Professional/Contracted Services	1,086,202	1,042,248	1,331,370	1,343,352	1,355,443	1,367,641
Operational Support	1,259,907	1,341,451	1,456,908	1,470,020	1,483,250	1,496,600
Travel & Training	43,675	43,597	58,480	59,006	59,537	60,073
Utilities & Leases	380,455	358,375	455,367	459,465	463,600	467,773
Maintenance	1,096,873	953,201	1,086,118	1,095,893	1,105,756	1,115,708
Insurance (Non-HR)	91,492	251,000	135,000	136,215	137,441	138,678
Equipment & Capital Outlay	139,778	212,805	206,155	208,010	209,882	211,771
Debt Service	65,632	63,682	61,731	58,302	56,506	54,709
Other Expenses	1,665,894	2,466,429	1,438,037	1,450,979	1,464,038	1,477,214
Purchases for Resale	53,857,637	58,429,206	58,460,600	58,986,745	59,517,626	60,053,285
Reimbursements for Services	2,939,582	3,215,986	3,143,695	3,278,874	3,419,865	3,566,920
Transfer Out:						
Contingency	-	121,660	-	-	-	-
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
General Fund Capital Project Fund	1,100,000	-	-	-	-	-
Downtown Capital Project Fund	-	1,038,340	-	-	-	-
Electric Renewal & Replacement Fund	60,000	5,310,850	-	-	-	-
Electric Rate Stabilization Fund	-	6,000,000	-	-	-	-
Electric Capital Projects Fund	2,000,000	5,396,195	9,320,000	2,000,000	2,000,000	2,000,000
Total Expenditures	$ 72,279,397	$ 92,849,909	$ 83,996,833	$ 77,690,524	$ 78,735,514	$ 79,811,620
Revenue Over(Under) Expenditures	**$ 8,118,756**	**$ -**	**$ -**	**$ 2,847,258**	**$ 2,571,418**	**$ 2,306,511**
Estimated Fund Balance	**$ 21,039,277**	**$ 21,039,277**	**$ 21,039,277**	**$ 23,886,534**	**$ 26,457,952**	**$ 28,764.463**

Financial Forecast – Transit

	FY 2020 Actuals	FY 2021 Amended Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
City Fees & Charges	$ 108,778	$ 144,000	$ -	$ 75,000	$ 75,675	$ 76,356
Operating Grants	1,040,125	2,976,438	559,483	874,176	2,718,227	2,801,077
CARES Grant Funding	841,424	5,658,623	-	1,088,630	-	-
ARPA Grant Funding	-	-		956,194	-	-
Investment Earnings	(162)	-	-	-	-	-
Other Revenues	318,331	231,588	-	9,000	9,000	9,000
Appropriated Fund Balance	-	70,742	-	-	-	-
Transfers In:						
Contingency Account	-	600,000	-	-	-	-
General Fund	507,208	395,000	363,404	400,000	700,725	721,608
Total Revenues	$ 2,815,704	$ 10,076,391	$ 922,887	$ 3,403,000	$ 3,503,627	$ 3,608,042
Expenditures						
Personnel Costs	$ 1,490,424	$ 1,649,681	$ 61,250	$ 1,700,000	$ 1,766,300	$ 1,835,186
Professional/Contracted Services	186,231	228,905	60,000	150,000	151,350	152,712
Operational Support	244,408	332,700	-	300,000	302,700	305,424
Travel & Training	980	3,200	-	3,000	3,027	3,054
Utilities & Leases	16,119	23,608	-	15,000	15,135	15,271
Maintenance	237,196	173,046	-	200,000	201,800	203,616
Insurance (Non-HR)	8,241	28,500	-	15,000	15,135	15,271
Equipment & Capital Outlay	171,191	1,672,910	332,000	500,000	504,500	509,041
Other Expenses	27,295	5,487,546	-	20,000	20,180	20,362
Reimbursements for Services	433,618	476,295	469,637	500,000	523,500	548,105
Total Expenditures	$ 2,815,704	$ 10,076,391	$ 922,887	$ 3,403,000	$ 3,503,627	$ 3,608,042
Revenue Over(Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -
Estimated Fund Balance	$ 70,743	$ 70,743	$ 70,743	$ 70,743	$ 70,743	$ 70,743

Financial Forecast – Solid Waste

	FY 2020 Actual	FY 2021 Amended Budget	**FY 2022 Adopted Budget**	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Solid Waste Charges	$ 2,476,921	$ 2,583,801	**$ 2,660,780**	$ 2,687,388	$ 2,714,262	$ 2,741,404
Fees	568,239	418,500	**529,300**	534,064	538,870	543,720
Investment Earnings	9,194	7,000	**800**	801	802	804
Other Revenues	2,336	1,200	**1,000**	1,009	1,018	1,027
Transfers In:						
General Fund	2,902,593	3,008,264	**2,329,125**	3,036,520	3,171,957	3,317,585
Solid Waste Disposal Tax	5,000	-	**-**	-	-	-
Appropriated Fund Balance	-	212,996	**300,000**	-	-	-
Total Revenues	$ 5,964,283	$ 6,231,761	**$ 5,821,005**	$ 6,259,781	$ 6,426,909	$ 6,604,541
Expenditures						
Personnel Costs	$ 2,338,559	$ 2,507,642	**$ 2,697,913**	$ 2,921,840	$ 3,164,352	$ 3,426,994
Professional/Contracted Services	1,883,492	1,647,445	**1,257,000**	1,268,313	1,279,728	1,291,245
Operational Support	453,318	452,312	**560,220**	565,262	570,349	575,482
Travel & Training	4,972	1,272	**4,500**	4,541	4,581	4,623
Utilities & Leases	609,523	655,886	**641,482**	647,255	653,081	658,958
Maintenance	365,292	403,474	**432,890**	436,786	440,717	444,684
Insurance (Non-HR)	75,990	183,734	**160,000**	161,440	162,893	164,359
Equipment & Capital Outlay	-	379,996	**-**	-	-	-
Other Expenses	10,683	-	**67,000**	67,603	68,211	68,825
Total Expenditures	$ 5,741,828	$ 6,231,761	**$ 5,821,005**	$ 6,073,040	$ 6,343,913	$ 6,635,170
Revenue Over(Under) Expenditures	**$ 222,454**	**$ -**	**$ -**	**$ 186,741**	**$ 82,995**	**$ (30,630)**
Estimated Fund Balance	**$ 928,488**	**$ 928,488**	**$ 928,488**	**$ 1,115,229**	**$ 1,198,225**	**$ 1,167,595**

Financial Forecast – Stormwater

	FY 2020 Actual	FY 2021 Amended Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Stormwater Charges	$ 2,612,518	$ 3,069,929	$ 3,061,096	$ 3,093,850	$ 3,126,954	$ 3,160,412
Investment Earnings	4,839	5,000	500	501	501	503
City Fees & Charges	12,085	17,050	16,075	16,220	16,366	16,513
Other Revenues	1,331	-	-	-	-	-
Appropriated Fund Balance	-	301,786	-	-	-	-
Total Revenues	$ 2,630,774	$ 3,393,765	$ 3,077,671	$ 3,110,570	$ 3,143,821	$ 3,177,428
Expenditures						
Personnel Costs	$ 543,094	$ 631,307	$ 654,495	$ 668,894	$ 683,610	$ 698,649
Professional/Contracted Services	95,886	110,841	120,356	121,439	122,532	123,635
Operational Support	280,117	300,160	321,557	324,451	327,371	330,317
Travel & Training	3,489	3,200	7,960	8,032	8,104	8,177
Utilities & Leases	32,115	120,955	52,095	52,564	53,037	53,514
Maintenance	93,828	133,500	139,000	140,251	141,513	142,787
Equipment & Capital Outlay	-	326,786	-	-	-	-
Other Expenses	4,183	37,702	83,353	84,103	84,860	85,624
Reimbursements for Services	1,096,191	1,131,626	1,185,035	1,302,353	1,431,286	1,572,984
Transfer Out:						
Transfer to Contingency	-	175,939	-	-	-	-
Stormwater Capital Projects Fund	449,085	421,749	513,820	-	-	-
Total Expenditures	$ 2,597,988	$ 3,393,765	$ 3,077,671	$ 2,702,087	$ 2,852,313	$ 3,015,687
Revenue Over(Under) Expenditures	**$ 32,786**	**$ -**	**$ -**	**$ 408,483**	**$ 291,507**	**$ 161,741**
Estimated Fund Balance	**$ 436,028**	**$ 436,028**	**$ 436,028**	**$ 844,511**	**$ 1,136,018**	**$ 1,297,759**

Financial Policies & Practices

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

MANDATED

Accounting, Auditing and Financial Reporting Policies

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

Budgetary Control

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

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

COUNCIL ADOPTED

Budgetary Control (adopted annually with the budget ordinance)

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

Investment Policy (adopted September 4, 2018)

- The City shall preserve capital and invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City while complying with all state statutes governing the investments of public funds.
- The primary objectives of the City's investments are, in order of priority: safety, liquidity and yield.
    1. Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seek to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
    2. Liquidity – The investment portfolio shall remain sufficiently liquid to meet all cash flow requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
    3. Yield – The investment portfolio shall be designed with the objective of attaining a market rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investments is of secondary importance compared to the safety and liquidity objectives.
- The City shall utilize a third-party custodial agent for book entry transaction, all of which shall be maintained in the City's name. The custodial agent, as designated by the Finance Director, shall be a trust department authorized to do business in North Carolina that has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Director or their designee. All transactions entered into by the City will be conducted on a delivery-versus-payment basis.
- The City will diversify its investment portfolio. Assets held shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities. Diversification shall be determined and revised periodically as needed, but in general, should follow these guidelines:

1. The combined total investment in commercial paper and banker's acceptances shall not exceed fifty percent (50%) of the total portfolio. No more than 10% of the portfolio may be invested in a specific company's commercial paper.
2. No more than twenty-five percent (25%) of the City's investments may be invested in any one US Agency's Securities.
3. No investment shall be made in any security with a maturity greater than five (5) years from the date of purchase.

Purchasing Policy (adopted June 5, 2018)

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

Bid Process and Execution Authority by Contract Type

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

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

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

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

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

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

- It is the desire of the City to purchase from vendors located within Gastonia and Gaston County whenever possible. However, the City has a legal responsibility to its residents to ensure that maximum value is obtained for each public dollar spent. The City cannot and will not make purchasing decisions solely on the basis of vendor residence or place of business. Rather, the City will endeavor to encourage local vendors and suppliers to compete for all City business.
- No employee shall participate in selection or award of a contract if a conflict of interest, real or apparent, is involved. Such a conflict would arise when an employee, employee's immediate family member, employee's partner or other an organization which employs, or is about to employ any of the above, has a financial or other interest in the firm about to be selected for award.
- Procurement Cards
    - No purchase over $3,000 shall be made without an approved PO, prior to initiating the purchase.
    - Available funds for all transactions shall be pre-audited by Department Head before purchases may occur.

- Limitations
  - No personal purchases
  - No entertainment or meals (while traveling)
  - No cash advances
  - No fuel for City of Gastonia vehicles, except in an emergency, or while out of town of City business and employee does not have a City issued fuel card
  - No purchases that violate City policy
  - No splitting purchases into two (2) or more transactions, or with another employee, to circumvent limit assigned to the card
  - No sharing cards; only the person whose name is on the card is to use the card
  - Any purchases over $3,000 are still required to have three (3) quotes and a PO

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

Unassigned Fund Balance Policy (adopted June 5, 2018)

- While the North Carolina Local Government Commission (LGC) recommends that a minimum of eight percent (8%) of annual budgeted expenditures be maintained for unassigned fund balance, City Council established a higher goal for the General Fund in the amount of 25% of budgeted expenditures. This policy adopted a goal of 30 days' worth of budgeted expenditures for the Enterprise Funds, staying close to the LGC's minimum requirement.
- All expenditures drawn from fund balance will require City Council approval unless previously authorized by the City Council for expenditure within the City's annual budget.
- If fund balance falls below the goal levels, the City Manager shall implement a plan to restore fund balance within thirty-six (36) months and include within the annual budget, the plan to restore fund balance to required levels.

- The City Council may, from time to time, appropriate fund balances that will reduce unassigned fund balance below the minimum 25% goal in the General Fund or below the minimum of 30 days' worth of operating expenses for the Enterprise Funds for the purpose of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City. In such circumstances, the City Council will adopt a plan to restore the unassigned fund balance to the policy level within thirty-six (36) months from the date of the appropriations. If restoration cannot be accomplished within such time period without severe hardship to the City, the City Council will establish a different, but appropriate time period.

GENERAL PRACTICES

Budgetary Control

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

Budgeting for Capital Improvements

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

Revenue Practices

- The City shall make every attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one-revenue source.
- The City shall project its annual revenues through an analytical process using historical data and conservative approaches for estimating future revenues.
- The City shall establish user charges and set fees for services for its enterprise funds at a level that fully supports the total direct and indirect costs of the activities. The City shall review these, and all other fees/charges annually and modify them as necessary. Special care should be taken to include those costs associated with capital outlay and bond retirement and allow user charges to grow at a rate that keeps pace with the cost of providing the service.
- The City shall follow aggressive policies to ensure the highest collection percentage for delinquent City revenues.

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Budget Process

North Carolina law requires local governments to adopt a balanced budget annually to cover the fiscal year of July 1 through June 30. According to G.S. 159-8, "A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations." The City of Gastonia's Fiscal Year 2022 budget is balanced in accordance with law and will be effective July 1, 2021.

Procedures

The budget process begins in November 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 December. In addition, departments submit any new program initiatives, personnel requests and fee schedule changes directly to the Budget Office during this same month.

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

Budget staff prepare estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service and enter those into the City's financial system (Eden). Departments then enter their requests.

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

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

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

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

Budget Schedule

October 5, 2020	Departments can begin entering new program initiatives / personnel / building maintenance / infrastructure requests / tech services requests
October 12, 2020	Current year fee schedule distributed to departments for updating
November 13, 2020	Vehicle and equipment requests due to Equipment Services
November 16, 2020	Prior year's strategic planning information distributed to departments for updating
November 20, 2020	Building Maintenance/Infrastructure requests due to Building Maintenance
December 4, 2020	IT Governance Request Forms due to Technology Services
December 4, 2020	New program initiatives / personnel requests / fee schedule proposals / amendments are due to the Budget Office
December 11, 2020	Updated strategic planning information due to the Budget Office
December 18, 2020	Recommended vehicle, equipment, tech services and building services requests due to the Budget Office
January 4, 2021	Preliminary revenue and expenditure budget worksheets and information, along with prior year Adopted Budget mission statements / department summary / budget highlights / goals / objectives distributed to departments; departments can begin entering budget requests into Eden Financial System
January 22, 2021	Mayor/Council Strategic Planning (mission, vision, core values, goals and objectives) 2:00 pm – 6:00 pm via Zoom
January 23, 2021	Mayor/Council Budget Objectives Retreat 8:30 am – 2:00 pm via Zoom

January 27, 2021	Expenditures and revenues must be entered in Eden Financial System; departments can make no further changes unless approved by the Budget Office
February 1 – 2, 2021	Technology Services prepares line item detail spreadsheets
February 4, 2021	Budget Office distributes line item detail spreadsheets to departments
February 8 – 19, 2021	Assistant City Managers, Finance Director and Budget staff to meet with respective departments to discuss initial budget requests
February 22 – 23, 2021	Technology Services prepares summary spreadsheets
February 24, 2021	Budget Office distributes summary spreadsheets to departments
March 1 – 12, 2021	Review of revised departmental requests by City Manager, Assistant City Managers, Department Heads, Finance Director and Budget staff
March 12, 2021	Mission statements / department summary / budget highlights / goals / objectives due to the Budget Office
March 16, 2021	Budget discussion could be added to Council agenda
March 31, 2021	Council work session: Budget Outlook 5:30 pm Council Chambers
April 6 & 20, 2021	Budget discussion could be added to Council agenda
April 16, 2021	Budget should be finalized and balanced based on recommendations of the City Manager
No later than April 30, 2021	Proposed budget distributed to City Council, published on website and notice of public hearing completed
May 4, 2021	Public hearing on the budget and budget discussion at the Council meeting

May 18, 2021	Budget discussion could be added to Council agenda
May 25, 2021	Budget Work Session 5:30 pm Council Conference Room (if needed)
June 1, 2021	Adoption of the Fiscal Year 2021 – 2022 budget

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

Transfers and Amendments

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

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

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Basis and Presentation of Accounting

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

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

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

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

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

1. Personnel costs – includes salaries and wages, as well as fringe benefits, such as social security, pension and 401K, medical, dental and life insurance expenses

2. Purchases for resale – includes the cost to purchase items that are sold to citizens/consumers, such as electric power and recreational items

3. Operational support – includes supplies and services used in daily operations, such as fuel, postage, uniforms, insurance, etc.

4. Transfers out – includes transfers to other funds

5. Equipment/capital outlay – includes costs for land, buildings, utility infrastructure, machinery, equipment and vehicles

6. Debt service – includes payments of interest and principal to debt holders of bonds and loans, along with any bond closing costs

7. Contracted services – includes services performed by persons or firms with specialized skills and knowledge, such as legal, engineering and consulting services

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 2021 Adopted Budget	FY 2021 Amended Budget	FY 2022 Adopted Budget	% Change from Original Budget
	110	General Fund	$68,907,416	$93,006,766	$69,222,567	0.46%
	111	American Rescue Plan Act	$0	$16,373,346	$0	0.00%
	112	FUSE Facility Operations	$0	$20,000	$2,318,436	100.00%
	113	Webb Project	$0	$120,000	$0	0.00%
	114	Conference Center Operations	$751,723	$2,405,176	$727,357	-3.24%
	115	Solid Waste Disposal Tax	$40,000	$131,768	$50,000	25.00%
	119	Technology Support	$36,832	$97,957	$45,730	24.16%
	120	Building Services	$990,100	$990,100	$1,225,000	23.72%
	170	Powell Bill	$3,927,912	$4,591,471	$3,809,944	-3.00%
	173	Fed Asset Forfeiture Trust	$80,000	$562,531	$0	-100.00%
	174	State Asset Forfeiture Fund	$30,000	$169,810	$0	-100.00%
	176	Local Law Enforcement Block Grant	$0	$618,152	$0	0.00%
	244	C.P.-Airport Projects	$166,667	$2,105,268	$166,667	0.00%
	263	Capital Projects - Street Improvement	$478,000	$5,384,630	$172,000	-64.02%
	283	General Fund Capital Projects	$33,005	$19,607,561	$0	-100.00%
	284	Downtown Capital Projects	$1,233,000	$1,454,487	$0	-100.00%
	312	Water/Sewer Stimulus Grant	$3,977	$3,977	$3,977	0.00%
	330	Water & Sewer Fund	$45,649,277	$46,115,198	$44,832,506	-1.79%
	331	Electric Fund	$81,374,050	$92,849,909	$83,996,833	3.22%
	332	Transit System Fund	$3,667,965	$10,076,391	$922,887	-74.84%
	335	Solid Waste Fund	$6,018,765	$6,231,761	$5,821,005	-3.29%
	336	Stormwater Utility Fund	$3,091,979	$3,393,765	$3,077,671	-0.46%
	338	Electric Rate Stabilization Fund	$0	$6,000,000	$0	0.00%
	342	W&S Capital Expansion/Dev	$8,107,447	$8,107,447	$6,296,780	-22.33%
	351	W&S Renewal & Replacement	$2,200,000	$2,200,000	$152,000	-93.09%
	352	Electric Renewal & Replace	$1,750,000	$7,060,850	$2,000	-99.89%
	460	Water & Sewer System Development Fees	$821,000	$2,321,000	$1,504,800	83.29%
	462	Water & Sewer Capital Projects	$5,613,900	$18,133,054	$3,949,428	-29.65%
	478	Capital Projects - Electric System	$5,396,195	$14,493,849	$9,320,000	72.71%
	478	Electric Capital Projects	$0	$9,500	$0	0.00%
	479	Stormwater Capital Projects	$597,688	$1,332,743	$513,820	-14.03%
	611	Gen Fund Stimulus Grants	$6,640	$35,445	$6,648	0.12%
	621	Community Development Block Grant	$659,145	$1,565,626	$644,888	-2.16%
	622	108 Loan-Downtown Revitalization	$20,276	$20,276	$16,680	-17.74%
	624	Home Investment Trust Fund	$1,195,740	$3,452,704	$804,488	-32.72%
	628	Occupancy Tax	$760,000	$760,000	$760,000	0.00%
	629	Downtown Municipal Services District	$164,939	$338,281	$216,359	31.18%
	687	Infrastructure	$264,374	$831,189	$262,760	-0.61%
*	**868**	Health Self-Insurance	$11,242,702	$11,254,702	$13,272,202	18.05%
*	**870**	Dental Self-Insurance	$365,786	$385,786	$365,786	0.00%
*	**880**	Vehicle/Equip R&R Program	$7,298,093	$8,684,509	$6,655,402	-8.81%
*	**881**	Tech Internal Services Fund	$6,555,284	$8,117,914	$6,815,807	3.97%
	Grand Total		**$269,499,877**	**$401,414,899**	**$267,952,428**	**-0.57%**

* *Internal Service Financial Plans*

Total City Budget

	General Government Funds	Enterprise Funds	Capital Project Funds	Internal Service Funds	Special Revenue Funds
Ad Valorem Taxes	$38,688,436				$164,107
Assessments		$1,129			
Electric Collections		$77,871,400			
Fees	$5,101,278	$2,322,552	$1,504,800	$5,548,565	$1,920
Funding for Roads	$1,936,096				
Investment Earnings	$30,050	$52,800		$8,300	$1,200
Non-recurring Grants	$82,992				$6,648
Operating Grants	$462,742	$559,483			$1,431,414
Other Revenues	$2,187,995	$1,020,600	$150,000	$19,436,241	$1,056,402
Sales Tax	$17,243,687				
Solid Waste Charges		$2,660,780			
State Transfers	$5,699,000				
Stormwater		$3,061,096			
Water & Sewer		$43,866,200			
Appropriated Fund Balance	$2,782	$4,754,333		$2,116,091	$50,132
Transfers In	$5,963,976	$8,935,286	$13,971,915		
Revenues Total	**$77,399,034**	**$145,105,659**	**$15,626,715**	**$27,109,197**	**$2,711,823**
Contracted Services	$2,081,130	$5,214,043	$1,400,000	$2,368,420	$578,383
Debt Service	$5,548,925	$5,094,317		$3,338,184	
Equip Lease & Utilities	$3,011,950	$5,336,189		$519,658	$18,746
Equipment/Capital Outlay	$243,608	$977,215	$11,178,187	$2,991,550	$144,383
Maintenance	$3,646,841	$5,188,320	$825,000	$86,973	$25,042
Operational Support	$10,427,434	$14,275,460	$2,223,528	$14,230,341	$1,628,519
Personnel Costs	$54,608,329	$19,050,316		$3,515,071	$273,250
Purchases - Resale	$87,800	$58,460,600			
Travel/Training	$287,659	$133,380		$59,000	$3,500
Reimbursement of Services	($9,349,814)	$9,349,814			
Transfers Out	$6,805,172	$22,026,005			$40,000
Expenditures Total	**$77,399,034**	**$145,105,659**	**$15,626,715**	**$27,109,197**	**$2,711,823**

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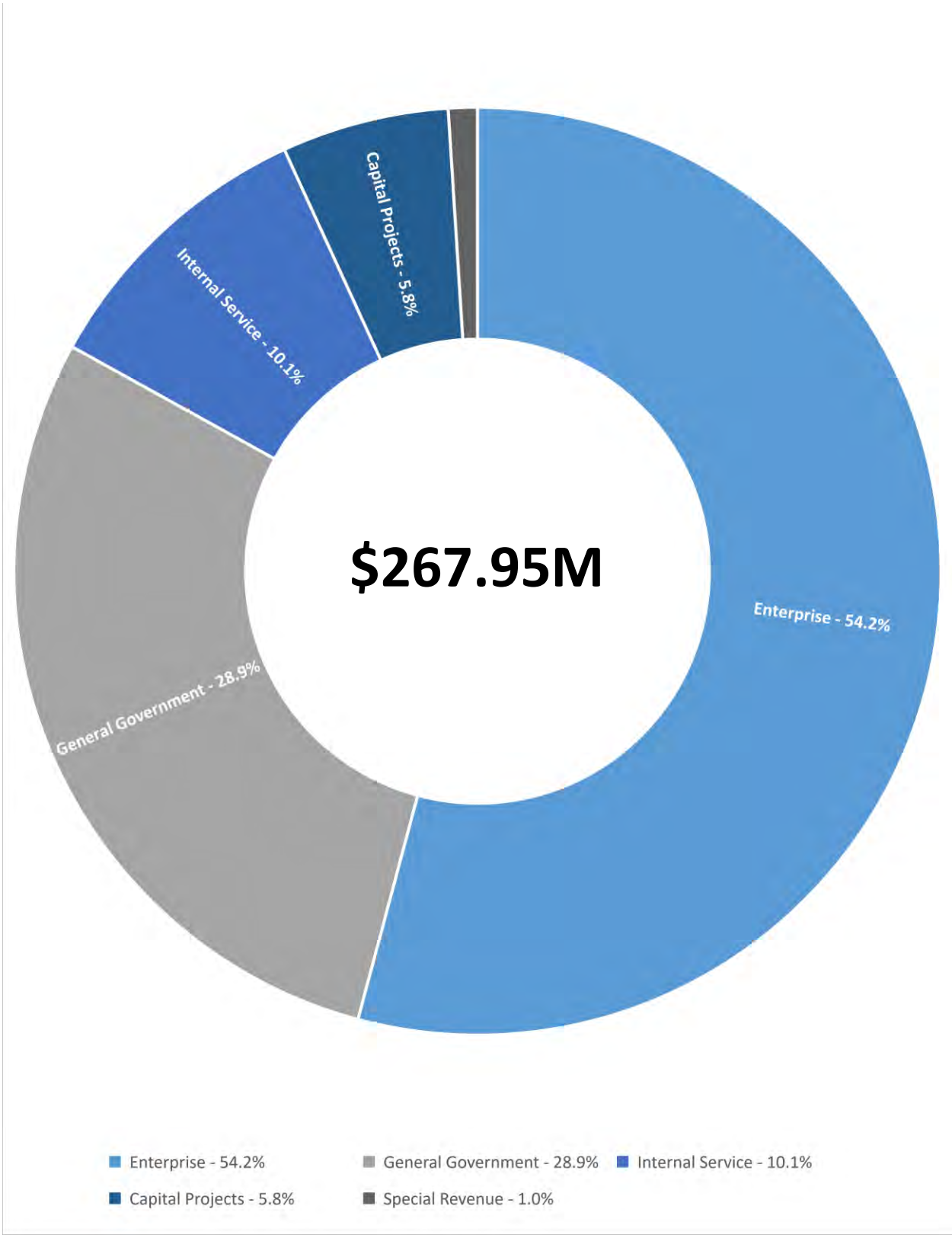
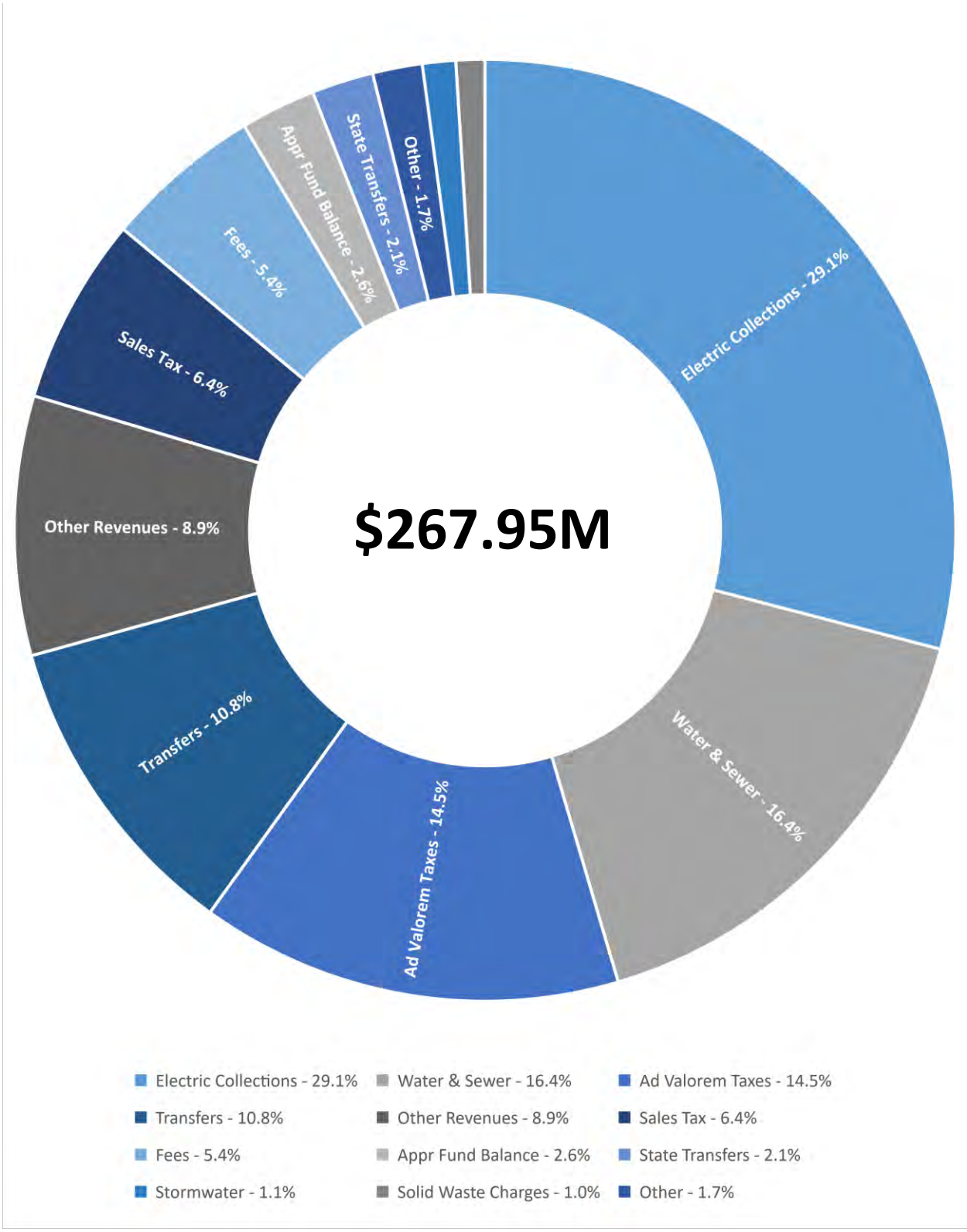
BREAKDOWN BY FUND TYPE

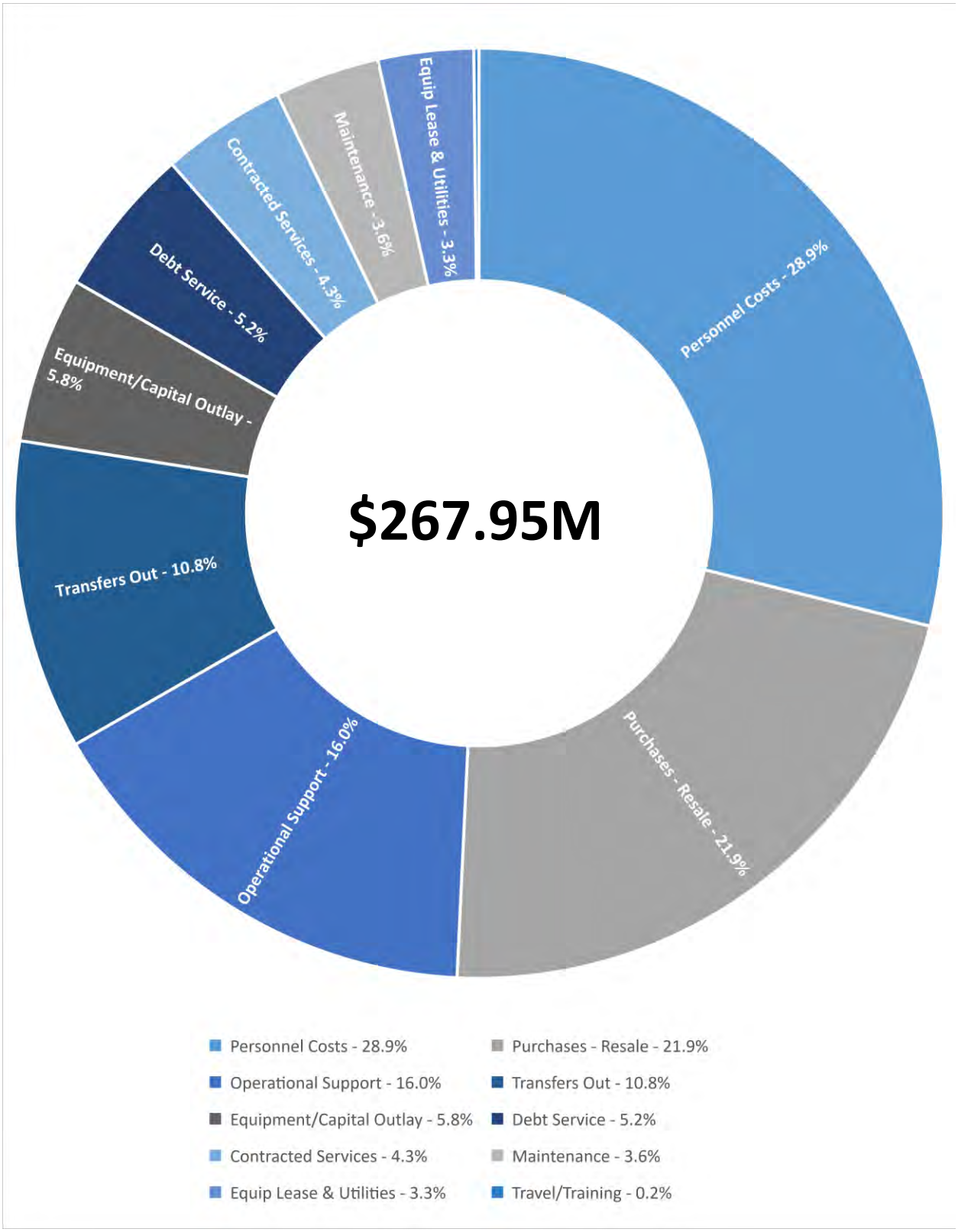


REVENUES



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

EXPENDITURES



Debt Summary

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

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

The City of Gastonia is subject to the Local Government Bond Act of North Carolina that limits the amount of net bonded debt the City may have outstanding to 8% of the appraised value of property subject to taxation. The table below shows the City has the statutory capacity to incur additional debt, excluding debt for water and electric purposes, of approximately $487 million as of June 30, 2021 as shown below.

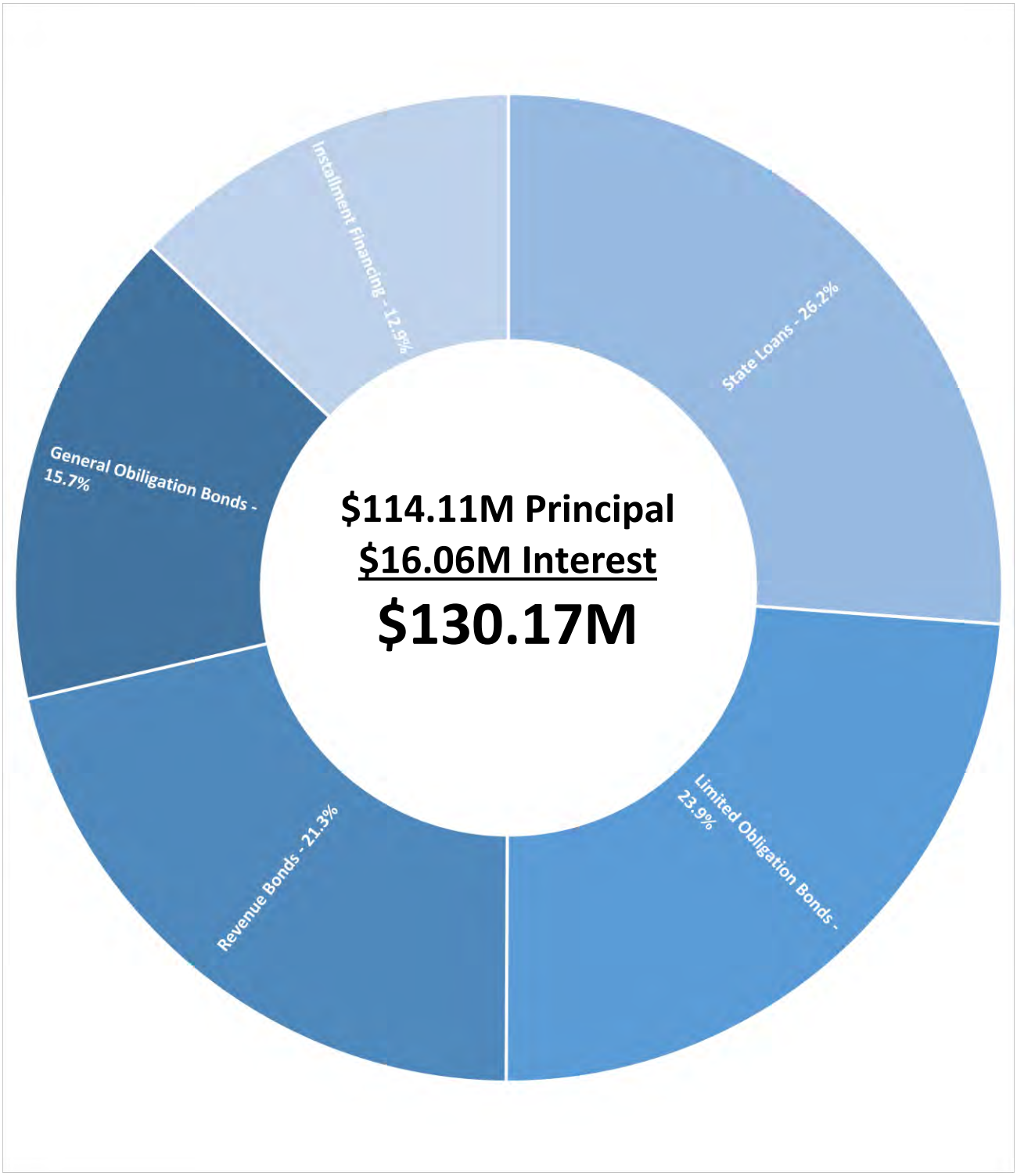
Assessed Value of Property at 6/30/2021 est.	$ 6,822,158,957
Statutory Debt Limit: 8% of Assessed Value	$ 545,772,717
Gross Debt	
Authorized & Outstanding bonded debt	$ 64,461,000
Outstanding debt not evidenced by bonds	$ 49,652,190
	$ 114,113,190
Statutory Deductions	
Bonds and other debt not evidenced by bonds applicable to Enterprise Funds	$ 55,401,292
Amount designated for payment of gross debt other than Enterprise Fund debt	$ 31,645
	$ 55,432,937
Net Debt	$ 58,680,253
Legal Debt Margin (unused capacity)	$ 487,092,464

Per NCGS 159-13(b)(1), "the full amount estimated by the finance officer to be required for debt service during the budget year shall be appropriated." The FY 2022 budget includes those appropriations as detailed in the following pages.

Debt Summary

DEBT BY TYPE

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



General Obligation Bonds

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

In FY 2008, the City issued $2.98 million in GO bonds; $1.455 Series 2008A (tax-exempt) and $1.525 Series 2008B (taxable). These bonds were issued for the purpose of providing funds to pay the costs of various street and parking improvements, parks and recreational facilities improvements and electric system improvements. The Series 2008B bonds were paid in full in FY 2019, while the Series 2008A currently have a total outstanding debt service amount of approximately $1.3 million ($1.125 million in principal and $175,560 in interest).

During FY 2021, the City refunded the 2010C GO bonds that were issued for street improvements in the amount of $17.872 million. Principal payments are to begin in FY 2022 and last ten years, ending in FY 2031.

In total, the City of Gastonia currently has approximately $19 million of outstanding principal GO bond debt with payments expected through 2031, as shown below.

	Principal	Interest	Total
FY 2022	$2,165,000	$303,709	$2,468,709
FY 2023	$2,185,000	$266,116	$2,451,116
FY 2024	$1,988,000	$230,368	$2,218,368
FY 2025	$1,965,000	$196,314	$2,161,314
FY 2026	$1,940,000	$162,550	$2,102,550
FY 2027	$1,911,000	$129,121	$2,040,121
FY 2028	$1,879,000	$96,082	$1,975,082
FY 2029	$1,687,000	$63,456	$1,750,456
FY 2030	$1,655,000	$37,722	$1,692,722
FY 2031	$1,622,000	$12,489	$1,634,489
Total	$18,997,000	$1,497,927	$20,494,927

Revenue Bonds

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

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

current operating, debt service and capital projects have been paid for, are placed in the Water & Sewer Capital Expansion and Development Fund for future use. These funds will help offset the cost of future system needs, as well as the cost of future expansion to the base structure as needed.

Currently, the City has approximately $21.5 million of outstanding revenue bond debt with payments expected through 2036, as shown below.

	Principal	Interest	Total
FY 2022	$1,987,000	$817,016	$2,804,016
FY 2023	$2,049,000	$754,850	$2,803,850
FY 2024	$2,116,000	$690,666	$2,806,666
FY 2025	$2,192,000	$615,515	$2,807,515
FY 2026	$955,000	$546,488	$1,501,488
FY 2027	$995,000	$508,288	$1,503,288
FY 2028	$1,040,000	$458,538	$1,498,538
FY 2029	$1,095,000	$406,538	$1,501,538
FY 2030	$1,150,000	$351,788	$1,501,788
FY 2031	$1,205,000	$294,288	$1,499,288
FY 2032	$1,240,000	$258,138	$1,498,138
FY 2033	$1,280,000	$220,938	$1,500,938
FY 2034	$1,320,000	$182,538	$1,502,538
FY 2035	$1,385,000	$116,538	$1,501,538
FY 2036	$1,455,000	$47,288	$1,502,288
Total	$21,464,000	$6,269,409	$27,733,409

Installment Financings

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

Each year, the City enters into an installment financing agreement for the purchase of vehicles and equipment. These loans are repaid over a 59-month period. Therefore, the City typically has five loans outstanding at any given time. As of FY 2022, the City has approximately $8.07 million in outstanding principal for these equipment loans, as shown below.

	Principal	Interest	Total
FY 2022	$2,856,757	$121,425	$2,978,182
FY 2023	$2,240,172	$71,726	$2,311,898
FY 2024	$1,630,420	$32,252	$1,662,672
FY 2025	$1,005,345	$9,990	$1,015,336
FY 2026	$342,204	$1,251	$343,454
Total	$8,074,898	$236,643	$8,311,542

During FY 2020, the City refunded the 2010 Series A & B limited obligation bonds (LOBs) that were used for the construction of the Conference Center, parking deck, improvements to the Schiele Museum, park improvements and the refinancing of a prior installment agreement for the acquisition and construction of four fire stations with an installment financing agreement in the amount of $8.64 million. As of FY 2022, the outstanding principal amount is $7.64 million with payments expected through FY 2033, as shown below.

	Principal	Interest	Total
FY 2022	$975,000	$126,824	$1,101,824
FY 2023	$560,000	$110,639	$670,639
FY 2024	$570,000	$101,343	$671,343
FY 2025	$580,000	$91,881	$671,881
FY 2026	$590,000	$82,253	$672,253
FY 2027	$600,000	$72,459	$672,459
FY 2028	$600,000	$62,499	$662,499
FY 2029	$610,000	$52,539	$662,539
FY 2030	$625,000	$42,413	$667,413
FY 2031	$635,000	$32,038	$667,038
FY 2032	$640,000	$21,497	$661,497
FY 2033	$655,000	$10,873	$665,873
Total	$7,640,000	$807,258	$8,447,258

Limited Obligation Bonds

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

The City issued LOBs in the amount of $24 million during FY 2019 to cover the costs associated with the Downtown Multi-Purpose Stadium Project known locally as the Franklin Urban Sports & Entertainment District (FUSE). Payments are to begin in FY 2022 and expected to go through FY 2039, as shown in the table on the next page.

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	Principal	Interest	Total
FY 2022	$1,335,000	$699,523	$2,034,523
FY 2023	$1,335,000	$668,684	$2,003,684
FY 2024	$1,335,000	$637,445	$1,972,445
FY 2025	$1,335,000	$605,405	$1,940,405
FY 2026	$1,335,000	$571,363	$1,906,363
FY 2027	$1,335,000	$536,653	$1,871,653
FY 2028	$1,330,000	$501,409	$1,831,409
FY 2029	$1,335,000	$464,967	$1,799,967
FY 2030	$1,330,000	$427,053	$1,757,053
FY 2031	$1,335,000	$388,350	$1,723,350
FY 2032	$1,330,000	$348,834	$1,678,834
FY 2033	$1,335,000	$308,801	$1,643,801
FY 2034	$1,335,000	$267,950	$1,602,950
FY 2035	$1,335,000	$226,431	$1,561,431
FY 2036	$1,335,000	$184,245	$1,519,245
FY 2037	$1,330,000	$138,054	$1,468,054
FY 2038	$1,330,000	$92,036	$1,422,036
FY 2039	$1,330,000	$46,018	$1,376,018
Total	$24,000,000	$7,113,216	$31,113,216

State Loans

State loans are funding from the State of North Carolina that the City is using for Water & Sewer projects. The City currently has six outstanding state loans. One of which has an interest rate of 2.305%, while the other five have zero percent (0%) interest rates.

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

As of FY 2022, total outstanding principal for all state loans is $33.9 million with payments expected through FY 2039, as shown in the table on the next page.

Debt Summary

	Principal	Interest	Total
FY 2022	$2,182,241	$36,826	$2,219,067
FY 2023	$2,182,241	$30,688	$2,212,929
FY 2024	$2,182,241	$24,551	$2,206,792
FY 2025	$2,182,241	$18,413	$2,200,654
FY 2026	$2,182,241	$12,275	$2,194,516
FY 2027	$2,182,241	$6,138	$2,188,379
FY 2028	$1,915,965	$0	$1,915,965
FY 2029	$1,915,965	$0	$1,915,965
FY 2030	$1,911,988	$0	$1,911,988
FY 2031	$1,899,992	$0	$1,899,992
FY 2032	$1,899,992	$0	$1,899,992
FY 2033	$1,899,992	$0	$1,899,992
FY 2034	$1,899,992	$0	$1,899,992
FY 2035	$1,899,992	$0	$1,899,992
FY 2036	$1,899,992	$0	$1,899,992
FY 2037	$1,899,992	$0	$1,899,992
FY 2038	$1,649,992	$0	$1,649,992
FY 2039	$149,992	$0	$149,992
Total	$33,937,292	$128,891	$34,066,183

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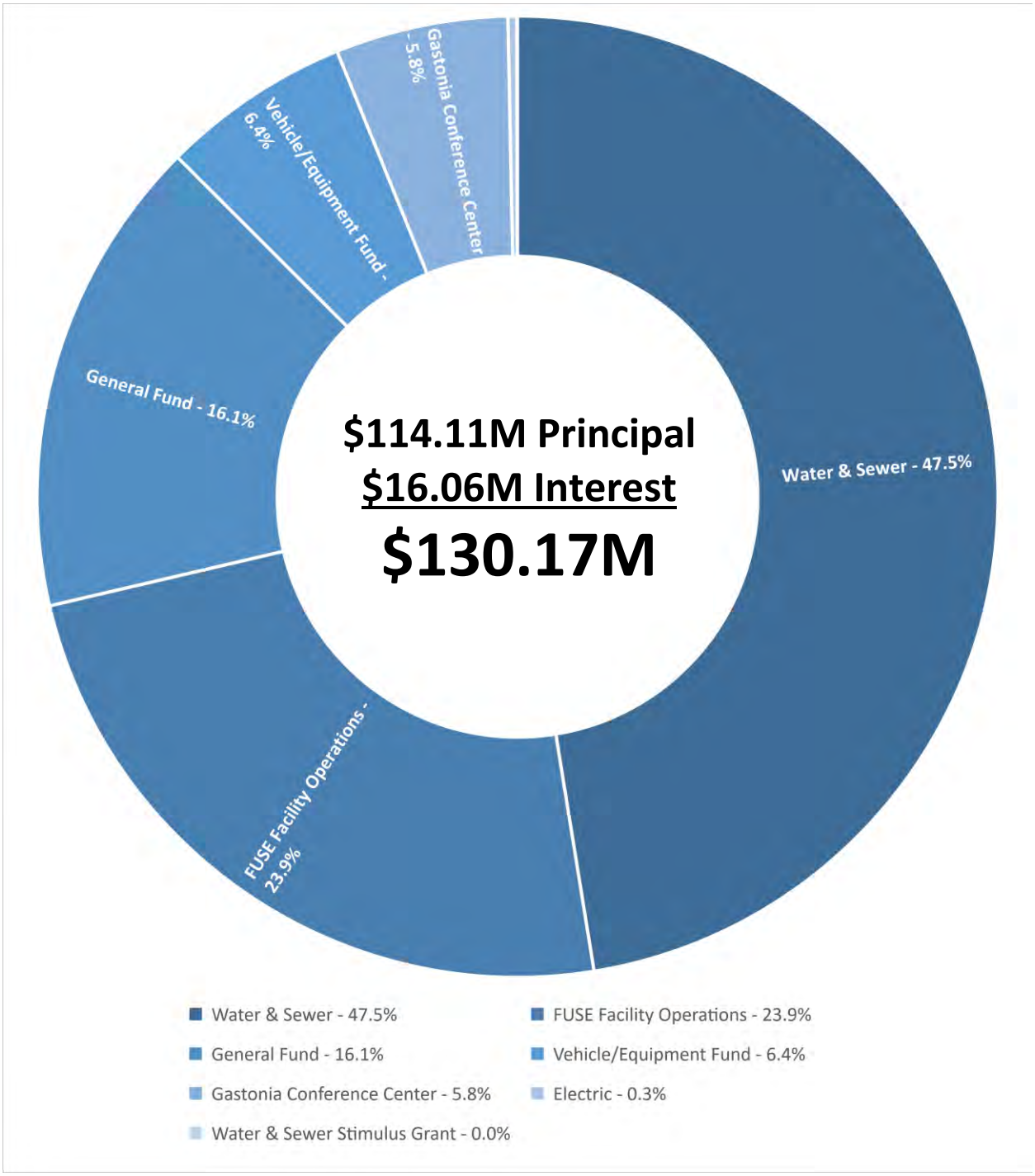
DEBT BY FUND

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



Water & Sewer Stimulus Grant debt shows 0.0% because the total is only $31,816.

Water & Sewer Fund

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

	Principal	Interest	Total
FY 2022	$ 4,165,264	$ 853,842	$ 5,019,106
FY 2023	$ 4,227,264	$ 785,538	$ 5,012,802
FY 2024	$ 4,294,264	$ 715,216	$ 5,009,480
FY 2025	$ 4,370,264	$ 633,928	$ 5,004,192
FY 2026	$ 3,133,264	$ 558,763	$ 3,692,027
FY 2027	$ 3,173,264	$ 514,425	$ 3,687,689
FY 2028	$ 2,951,988	$ 458,538	$ 3,410,526
FY 2029	$ 3,006,988	$ 406,538	$ 3,413,526
FY 2030	$ 3,061,988	$ 351,788	$ 3,413,776
FY 2031	$ 3,104,992	$ 294,288	$ 3,399,280
FY 2032	$ 3,139,992	$ 258,138	$ 3,398,130
FY 2033	$ 3,179,992	$ 220,938	$ 3,400,930
FY 2034	$ 3,219,992	$ 182,538	$ 3,402,530
FY 2035	$ 3,284,992	$ 116,538	$ 3,401,530
FY 2036	$ 3,354,992	$ 47,288	$ 3,402,280
FY 2037	$ 1,899,992	$ -	$ 1,899,992
FY 2038	$ 1,649,992	$ -	$ 1,649,992
FY 2039	$ 149,992	$ -	$ 149,992
Total	$ 55,369,476	$ 6,398,304	$ 61,767,780

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FUSE Facility Operations

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

	Principal	Interest	Total
FY 2022	$ 1,335,000	$ 699,523	$ 2,034,523
FY 2023	$ 1,335,000	$ 668,684	$ 2,003,684
FY 2024	$ 1,335,000	$ 637,445	$ 1,972,445
FY 2025	$ 1,335,000	$ 605,405	$ 1,940,405
FY 2026	$ 1,335,000	$ 571,363	$ 1,906,363
FY 2027	$ 1,335,000	$ 536,653	$ 1,871,653
FY 2028	$ 1,330,000	$ 501,409	$ 1,831,409
FY 2029	$ 1,335,000	$ 464,967	$ 1,799,967
FY 2030	$ 1,330,000	$ 427,053	$ 1,757,053
FY 2031	$ 1,335,000	$ 388,350	$ 1,723,350
FY 2032	$ 1,330,000	$ 348,834	$ 1,678,834
FY 2033	$ 1,335,000	$ 308,801	$ 1,643,801
FY 2034	$ 1,335,000	$ 267,950	$ 1,602,950
FY 2035	$ 1,335,000	$ 226,431	$ 1,561,431
FY 2036	$ 1,335,000	$ 184,245	$ 1,519,245
FY 2037	$ 1,330,000	$ 138,054	$ 1,468,054
FY 2038	$ 1,330,000	$ 92,036	$ 1,422,036
FY 2039	$ 1,330,000	$ 46,018	$ 1,376,018
Total	$ 24,000,000	$ 7,113,216	$ 31,113,216

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General Fund

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

	Principal	Interest	Total
FY 2022	$ 2,572,176	$ 309,993	$ 2,882,169
FY 2023	$ 2,169,215	$ 261,322	$ 2,430,537
FY 2024	$ 1,972,777	$ 226,848	$ 2,199,625
FY 2025	$ 1,950,340	$ 194,059	$ 2,144,399
FY 2026	$ 1,925,902	$ 161,573	$ 2,087,475
FY 2027	$ 1,897,465	$ 129,438	$ 2,026,903
FY 2028	$ 1,865,465	$ 97,706	$ 1,963,171
FY 2029	$ 1,721,313	$ 66,411	$ 1,787,724
FY 2030	$ 1,690,156	$ 40,108	$ 1,730,264
FY 2031	$ 1,657,719	$ 14,292	$ 1,672,011
FY 2032	$ 36,000	$ 1,209	$ 37,209
FY 2033	$ 36,844	$ 612	$ 37,456
Total	$ 19,495,372	$ 1,503,571	$ 20,998,943

Vehicle/Equipment Replacement Fund

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

	Loan Amount	Interest Rate
FY 2017	$3,250,000	1.386%
FY 2018	$3,128,197	1.838%
FY 2019	$2,955,000	3.008%
FY 2020	$3,110,000	1.842%
FY 2021	$3,360,000	1.660%

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	Principal	Interest	Total
FY 2022	$ 2,856,757	$ 121,425	$ 2,978,182
FY 2023	$ 2,240,172	$ 71,726	$ 2,311,898
FY 2024	$ 1,630,420	$ 32,252	$ 1,662,672
FY 2025	$ 1,005,345	$ 9,990	$ 1,015,336
FY 2026	$ 342,204	$ 1,251	$ 343,454
Total	$ 8,074,898	$ 236,643	$ 8,311,542

The City plans to enter into $3.22 million installment financing agreement to purchase vehicles and equipment in FY 2022. Therefore, an additional $360 thousand is included in the FY 2022 budget to cover debt issuance costs for that loan, along with the first debt service payment that may be due in the same year.

Gastonia Conference Center

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

	Principal	Interest	Total
FY 2022	$ 519,061	$ 113,032	$ 632,093
FY 2023	$ 528,500	$ 104,416	$ 632,916
FY 2024	$ 537,938	$ 95,642	$ 633,580
FY 2025	$ 547,375	$ 86,713	$ 634,088
FY 2026	$ 556,813	$ 77,626	$ 634,439
FY 2027	$ 566,250	$ 68,383	$ 634,633
FY 2028	$ 566,250	$ 58,983	$ 625,233
FY 2029	$ 575,688	$ 49,584	$ 625,271
FY 2030	$ 589,844	$ 40,027	$ 629,871
FY 2031	$ 599,281	$ 30,236	$ 629,517
FY 2032	$ 604,000	$ 20,288	$ 624,288
FY 2033	$ 618,156	$ 10,261	$ 628,418
Total	$ 6,809,155	$ 755,192	$ 7,564,346

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Electric Fund

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

	Principal	Interest	Total
FY 2022	$ 48,763	$ 12,968	$ 61,731
FY 2023	$ 47,285	$ 11,017	$ 58,302
FY 2024	$ 47,285	$ 9,221	$ 56,506
FY 2025	$ 47,285	$ 7,424	$ 54,709
FY 2026	$ 47,285	$ 5,603	$ 52,888
FY 2027	$ 47,285	$ 3,759	$ 51,044
FY 2028	$ 47,285	$ 1,891	$ 49,176
Total	$ 332,473	$ 51,883	$ 384,356

Water & Sewer Stimulus Grant

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

	Principal	Interest	Total
FY 2022	$ 3,977	$ -	$ 3,977
FY 2023	$ 3,977	$ -	$ 3,977
FY 2024	$ 3,977	$ -	$ 3,977
FY 2025	$ 3,977	$ -	$ 3,977
FY 2026	$ 3,977	$ -	$ 3,977
FY 2027	$ 3,977	$ -	$ 3,977
FY 2028	$ 3,977	$ -	$ 3,977
FY 2029	$ 3,977	$ -	$ 3,977
Total	$ 31,816	$ -	$ 31,816

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Fund Balances

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

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

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

- Non-spendable fund balance – includes amounts that are not in a spendable form or are required to maintained intact. Examples includes inventory and prepaid items.
- Restricted fund balance is made up of amounts that are restricted to specific purposes externally imposed by creditors or law.
- Committed fund balance is comprised of amounts that can be used only for the specific purposes determined by a formal action from City Council. Unlike restricted fund balance, commitments can change, but require formal action to do so.
- Assigned fund balance is the portion of fund balance that the City intends to use for specific purposes.
- Unassigned fund balance represents the portion of fund balance that has not been assigned to another fund or is not restricted, committed or assigned to specific purposes.

While the Local Government Commission (LGC) recommends a minimum of at least eight percent (8%) of annual budgeted expenditures be maintained for unassigned fund balance, the City adopted a more stringent "Unassigned Fund Balance Policy" on June 5, 2018 as mentioned in the Financial Policies and Practices section of this document. It established a goal for unassigned fund balance for the General Fund of twenty-five percent (25%) of budgeted expenditures and 30 days' worth or approximately eight percent (8%) of budgeted expenditures for the enterprise funds.

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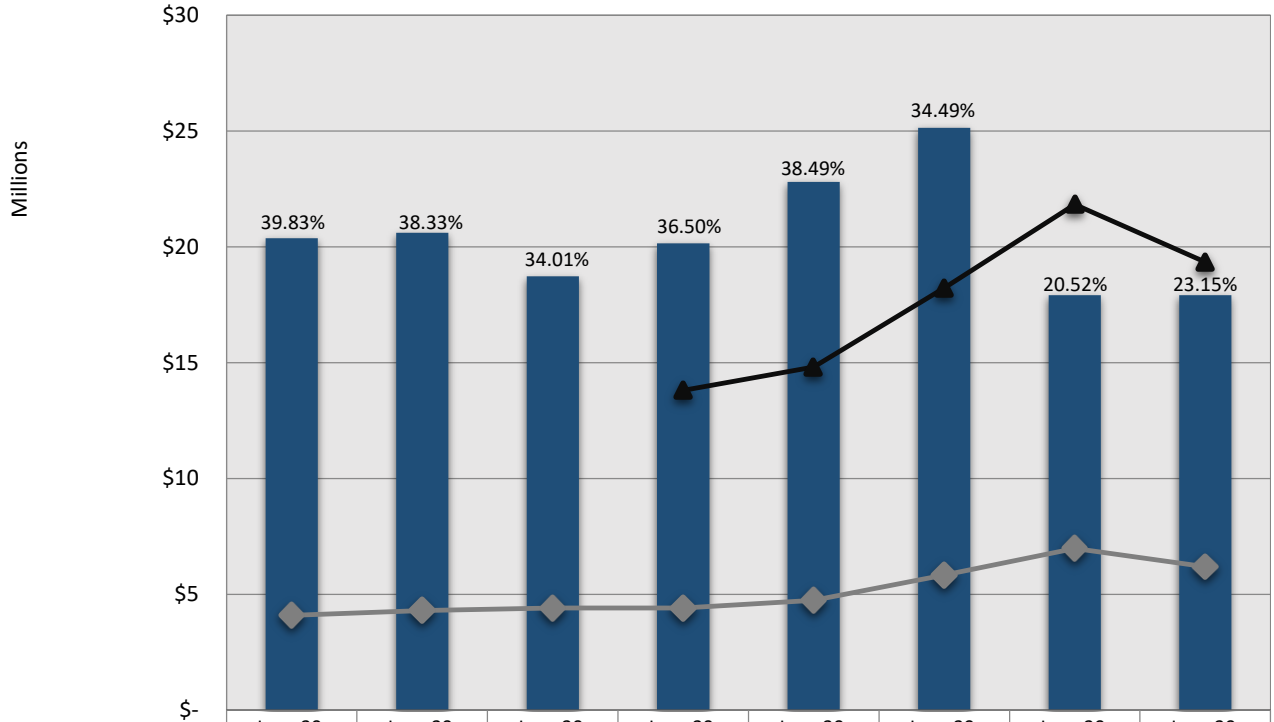
Fund Balances

General Fund

The City's General Fund has maintained an available fund balance well above the 8% minimum recommended by the LGC as displayed in the chart below. While the FY 2021 estimate shows ending fund balance will significantly exceed the LGC's minimum recommendation, it shows that it will be less than the City's adopted policy displayed in the chart only since its adoption in 2018, as well as a decrease in fund balance percentage from FY 2020 to FY 2021 of almost 14%. However, this amount is based upon an estimate that the City will use fund balance in FY 2021, rather than adding to it. This is most likely not the case, but an accurate fund balance amount cannot be determined until the FY 2021 audit has been completed. As a result, the FY 2022 fund balance estimate is also based on utilizing fund balance in FY 2021 and that $2,782 was appropriated with the FY 2022 adopted budget in fund 114.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$20,371,154	$20,604,669	$18,723,805	$20,148,233	$22,809,352	$25,140,301	$17,921,125	$17,918,343
State Recommended 8%	$4,092,046	$4,301,037	$4,403,805	$4,415,506	$4,740,354	$5,831,882	$6,985,535	$6,191,923
City Policy 25%				$13,798,455	$14,813,608	$18,224,633	$21,829,797	$19,349,759

Incudes funds 110, 111, 112, 113, 114, 115, 119, 120, 170, 173, 174 and 176
June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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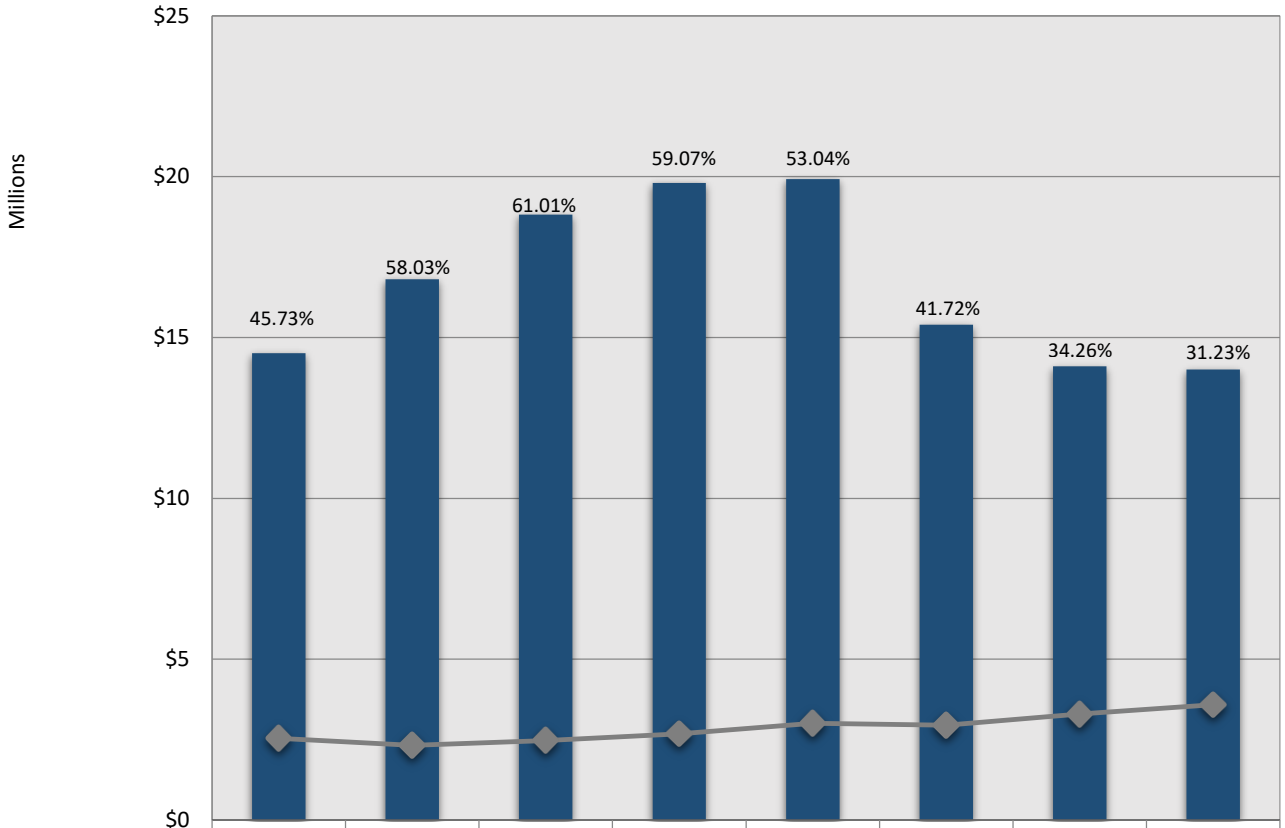
Fund Balances

Water & Sewer Fund

The City has sustained an available Water & Sewer fund balance significantly above the recommended and City adopted 8%, as displayed in the chart below. Through FY 2020, total fund balance has consistently increased at the close of each year. A noteworthy decrease in available fund balance took place at the close of FY 2020 due to decreased revenues as a result of COVID-19, as well as increased transfers to Water & Sewer Capital Projects. Both trends were carried into FY 2021, but the fund balance decrease is not projected to be as drastic; although, the exact available fund balance amount will not be known until the FY 2021 audit has been completed.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$14,511,968	$16,812,290	$18,814,248	$19,806,457	$19,918,863	$15,398,513	$14,100,000	$14,000,000
LGC & City Policy 8%	$2,538,912	$2,317,705	$2,466,995	$2,682,480	$3,004,415	$2,952,890	$3,292,696	$3,586,600

Incudes funds 312, 330, 342 and 351
June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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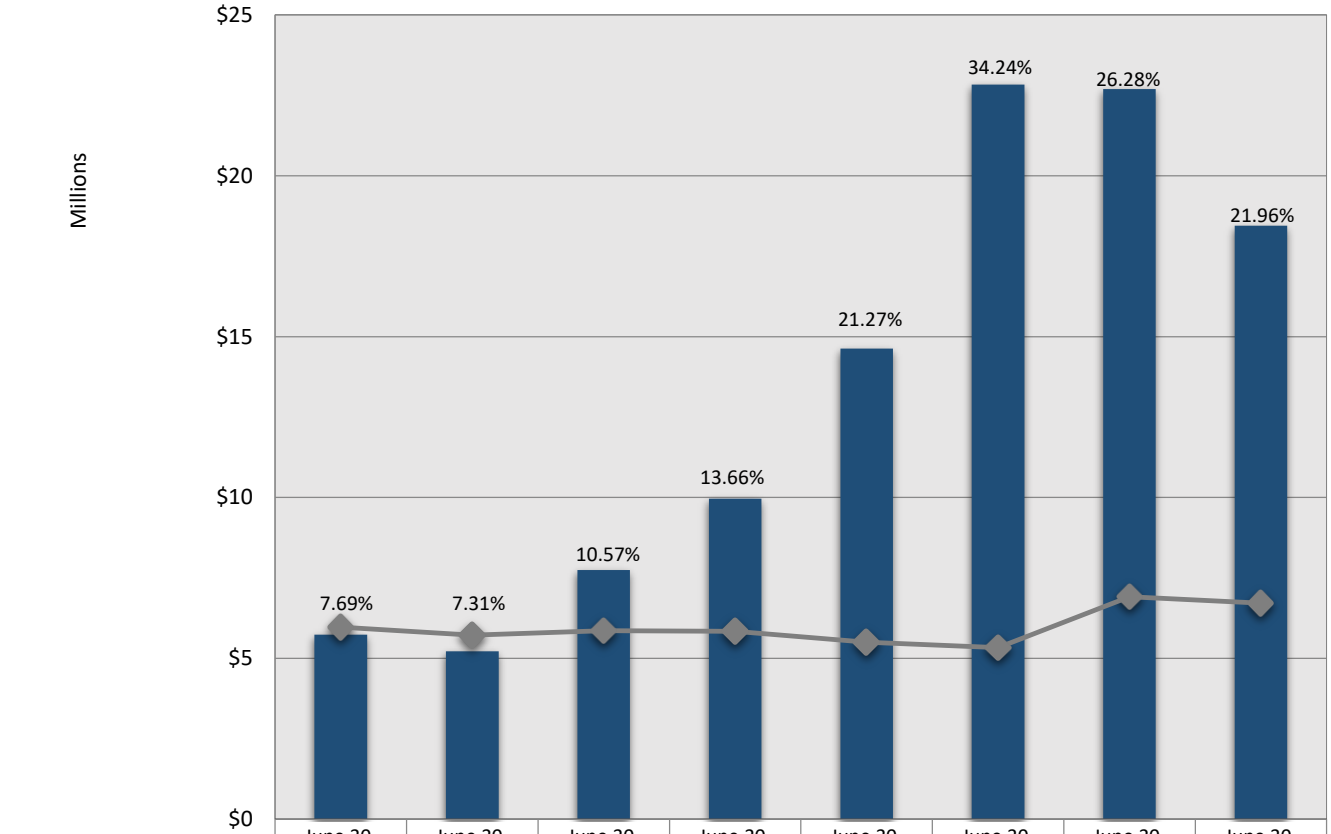
Electric Fund

Since FY 2017, the City has upheld the minimum 8% available fund balance requirement in the Electric Fund as shown below and has continued to add to fund balance each year. A substantial increase in fund balance was seen in FY 2020 as the result of receiving a credit from ElectriCities in the amount of $5 million. FY 2021 is projecting a slight decrease, but the actual results will not be known until the audit for that year has been completed. FY 2022 is an estimate as well, but this year's budget does include an appropriation of fund balance in the amount of $4.25 million due to transferring funds to Electric Capital Projects for the new Municipal Operations Center being constructed. This will result in a decrease to available fund balance, but that total is projected to still be significantly above the 8% minimum.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$5,738,755	$5,225,407	$7,745,542	$9,969,167	$14,632,740	$22,831,263	$22,700,000	$18,445,667
LGC & City Policy 8%	$5,969,685	$5,717,915	$5,861,424	$5,837,202	$5,503,794	$5,334,841	$6,911,450	$6,719,747

Incudes funds 331,337 and 352
June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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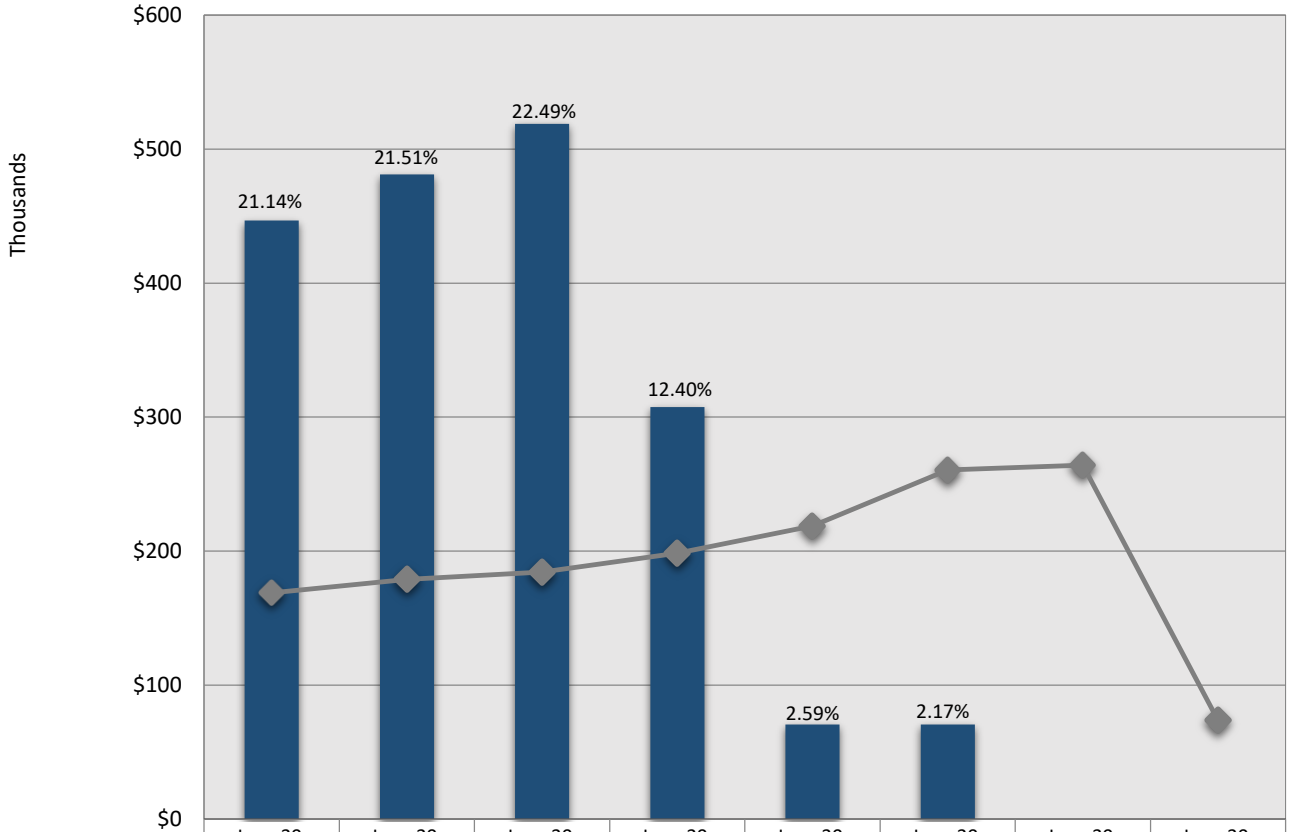
Transit Fund

While the chart below shows that the City is not in compliance with the minimum 8% fund balance requirement, it does not show the full picture for this fund. The vast majority of revenues for Transit are from reimbursable Federal Transit Administration (FTA) grant funds. Therefore, all available funding is not included in these fund balances because the City has not received the funds. However, as of June 30, 2021, the City has approximately $5.8 million available in FTA grant funding and $3.3 million remaining from the Coronavirus Aid, Relief and Economic Security (CARES) Act funding, which more than exceeds the 8% requirement.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$446,566	$481,142	$518,830	$307,546	$70,743	$70,743	$0	$0
LGC & City Policy 8%	$169,031	$178,916	$184,519	$198,456	$218,797	$260,665	$264,204	$73,831

June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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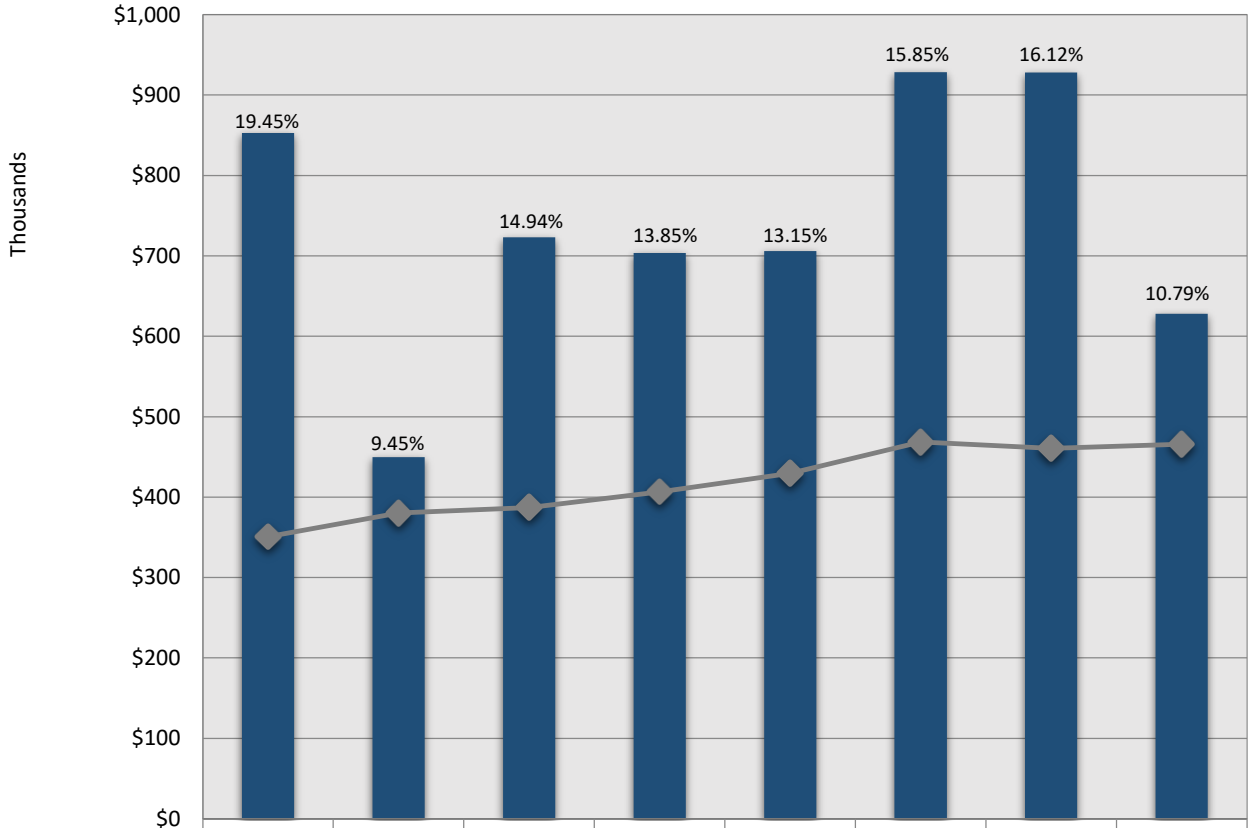
Fund Balances

Solid Waste Fund

The Solid Waste Fund has consistently sustained the 8% minimum fund balance requirement as required by the LGC and adopted by the City as displayed in the chart below, but does not typically see major changes of more than 10% in either direction. The FY 2022 estimate is showing a decrease of $300,000 due to an appropriation of fund balance adopted with the budget.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$852,768	$449,514	$723,031	$703,777	$706,034	$928,488	$928,000	$628,000
LGC & City Policy 8%	$350,682	$380,395	$387,122	$406,584	$429,412	$468,556	$460,430	$465,680

June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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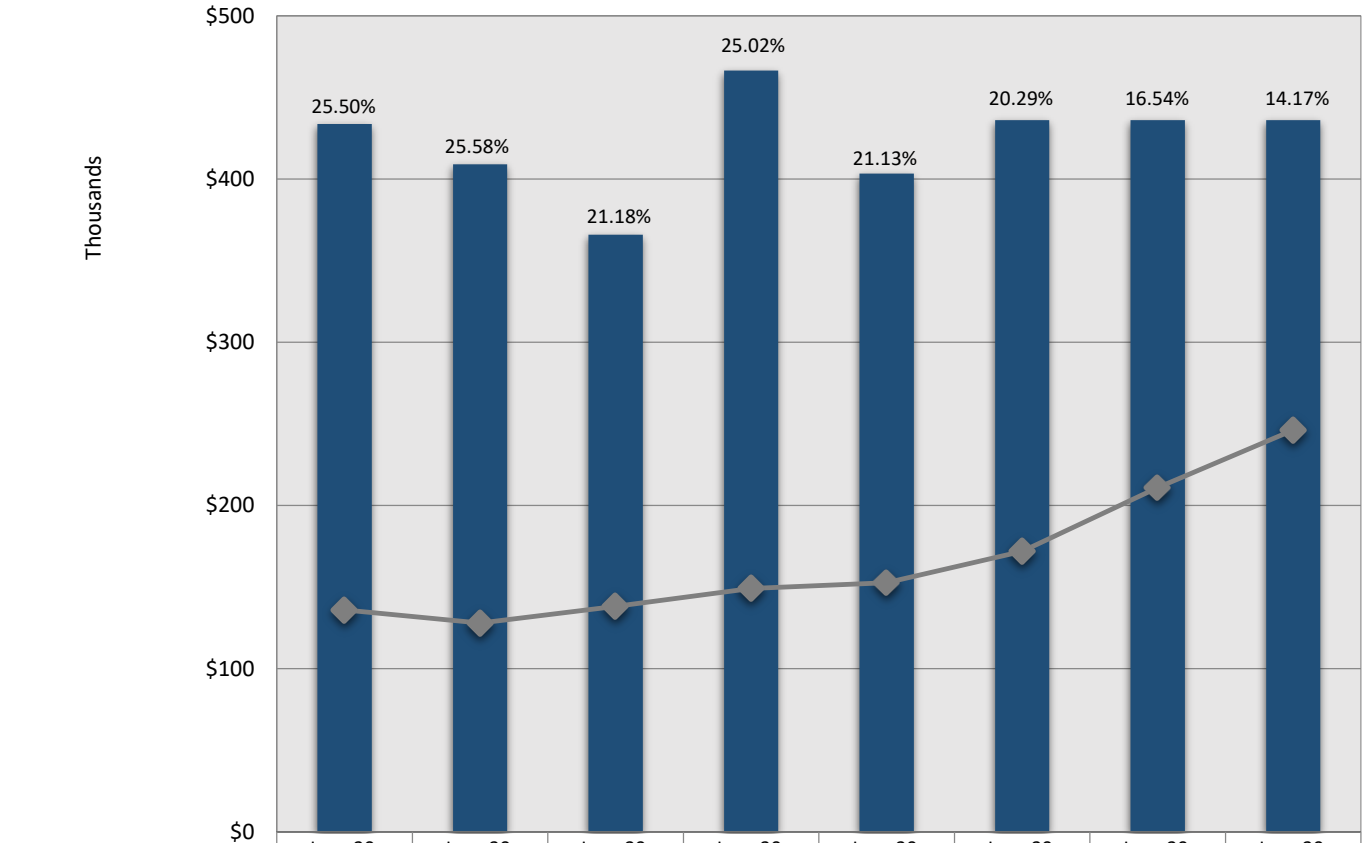
Fund Balances

Stormwater Fund

As indicated in the chart below, the Stormwater Fund has unfailingly abided by the 8% minimum fund balance required per the City's adopted policy and recommended by the LGC. Available fund balance has stayed well above this amount and has not fluctuated significantly.



	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021 est.	June 30, 2022 est.
Available Fund Balance	$433,657	$408,888	$365,911	$466,446	$403,242	$436,028	$436,000	$436,000
LGC & City Policy 8%	$136,054	$127,856	$138,206	$149,146	$152,641	$171,912	$210,916	$246,214

June 30, 2021 estimate as of August 17, 2021 because FY 2021 has not yet been audited

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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 28.9% of the total FY 2022 budget.

The City's FY 2022 budget includes funding for salary increases. All part-time employees will receive a 2.5% increase, while full-time employees will receive an increase based on years of service.

- 2.5% for two years or less of service
- 2.75% for service between two and five years
- 3.25% for service between five and ten years
- 3.5% for service between ten and 15 years
- 4.0% for service of more than 15 years

In addition to salary and wage expenditures, the FY 2022 personnel budget is comprised of the following components:

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

Due to the increasing needs of the City, eight new full-time positions were added to the workforce during the FY 2022 budget process:

- Building Inspector (2)
- Bus Driver (replacing two part-time positions)
- Landscape Technician (3)
- Meter Services Technician
- Senior Network Engineer

Personnel counts, as included in the tables on the following pages, include only funded, full-time equivalent (FTE) positions. For most City positions, one (1) FTE equals 2,080 hours, based on a 40-hour work week and a 52-week work year. However, one (1) FTE for firefighters equals 2,756 hours per year. Part-time positions and over hires are not included in these counts, but funding for those positions is in the budget. In addition, frozen positions are not included in these counts, but are not funded and therefore, do not impact the budget; although, they are authorized positions. Currently, the City maintains 13 frozen positions. These tables are based on reporting department, rather than funding source.

Personnel Summary

Department	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	FY 2021 Amended	FY 2022 Adopted
City Management and Legal					
City Manager	3	3	3	3	3
City Attorney	3	3	3	3	3
Deputy City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Assistant City Manager - Economic Development	1	1	1	1	1
Department Total	**9**	**9**	**9**	**9**	**9**
Communications & Marketing	**3**	**3**	**3**	**3**	**3**
Community Services					
Housing & Neighborhoods	2	2	4	2	2
Neighborhood Programs	0	0	0	1	1
Keep Gastonia Beautiful	2	2	2	2	2
Sister Cities	1	1	1	1	1
Transit Administration	2	2	2	2	2
Transit Operation	11	11	11	11	12
ADA Paratransit	4	4	4	4	4
Community Development Administration	2	2	2	2	2
Department Total	**24**	**24**	**26**	**25**	**26**

Community Resource Officer and Neighborhood Coordinator were added with the FY 2021 adopted budget
Community Resource Officer was changed to Diversity, Equity and Inclusion Coordinator during FY 2021
Bus Driver was added with the FY 2022 adopted budget

Development Services					
Transportation Planning	4	4	4	4	4
Building Support	12	9	9	9	11
Engineering	25	25	25	25	25
Code Enforcement	0	4	4	4	4
Department Total	**41**	**42**	**42**	**42**	**44**

Building Support and Code Enforcement were split during FY 2020
Building Inspector was added during FY 2020
Two (2) Building Inspectors were added with the FY 2022 adopted budget

Personnel Summary

Department	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	FY 2021 Amended	FY 2022 Adopted
Diversity, Equity and Inclusion	**0**	**0**	**0**	**1**	**1**
Community Resource Officer was changed to Diversity, Equity and Inclusion Coordinator during FY 2021					
Economic Development	**3**	**3**	**3**	**3**	**3**
Financial Services					
Budget	2	2	2	2	2
Accounting	7	7	7	7	7
Accounts Receivable	7	7	7	7	7
Meter Services	13	13	13	13	14
Purchasing	3	3	3	3	3
Warehouse	2	2	2	2	2
Administration	2	2	3	3	3
Parts Inventory	2	2	2	2	2
Revenue Administration	2	2	2	2	2
Customer Service	10	10	10	10	10
Department Total	**50**	**50**	**51**	**51**	**52**
Grants Administrator was added with the FY 2021 budget					
Meter Services Technician was added with the FY 2022 budget					
Fire					
Administration	4	4	4	4	4
Fire Prevention	6	6	6	6	6
Operations	132	132	132	132	132
Training	1	1	1	1	1
Department Total	**143**	**143**	**143**	**143**	**143**
Human Resources	**8**	**8**	**8**	**8**	**8**

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Personnel Summary

Department	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	FY 2021 Amended	FY 2022 Adopted
Parks and Recreation					
Downtown Cleaning	2	2	2	2	2
Administration	4	4	4	4	4
Athletics	7	7	7	7	7
Roland Bradley Community Center	3	3	3	3	3
Erwin Community Center	3	3	3	3	3
Phillips Community Center	3	3	3	3	3
Landscape/Maint. & Development	13	13	13	13	13
Adult Recreation Center	2	2	2	2	2
T. Jeffers Community Center	3	3	3	3	3
Martha Rivers Park	4	4	4	4	4
Rankin Lake	1	1	1	1	1
Cemeteries	5	5	5	5	5
Landscape Maintenance	3	3	3	3	6
Department Total	**53**	**53**	**53**	**53**	**56**

Three (3) Landscape Technicians were added with FY 2022 budget

Police					
Investigations	40	40	40	40	40
Administration	5	5	5	5	5
Field Services	130	132	132	131	131
Problem Analysis Research Center (PARC)	3	3	3	3	3
Support Services	7	7	7	8	8
ABC Enforcement	1	1	1	1	1
Police Records Bureau	13	13	13	13	13
Department Total	**199**	**201**	**201**	**201**	**201**

Two (2) Police Officers were added during FY 2020

Planning	**7**	**7**	**8**	**8**	**8**

Planner was added with the FY 2021 budget

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Personnel Summary

Department	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	FY 2021 Amended	FY 2022 Adopted
Public Utilities					
Water & Sewer Administration	4	4	4	4	4
Water Supply & Treatment	21	21	21	21	21
Water & Sewer Customer Service	5	4	4	3	3
Water & Sewer Facility Maintenance	13	13	13	13	13
Water Line Maintenance	22	21	21	21	21
Sewage Treatment	43	43	43	43	43
Sewer Line Maintenance	21	23	24	25	25
Administration	9	9	9	9	9
Utility Locator	2	2	2	2	2
Electric Service	10	10	10	10	10
Electric Substations	4	4	4	4	4
Electric Street Lights	3	3	3	3	3
Electric Underground Construction	4	4	4	4	4
Electric Line Maintenance	5	5	5	5	5
Electric Line Construction	8	8	8	8	8
Department Total	**174**	**174**	**175**	**175**	**175**

GIS Analyst was added with the FY 2021 adopted budget

Public Works					
Building & Grounds	13	14	14	14	14
Equipment Services	16	16	16	16	16
Traffic Services	8	8	8	8	8
Street Supervision	2	2	2	2	2
Water & Sewer Street Maintenance	5	5	5	5	5
Powell Bill	30	30	30	30	30
Transit Maintenance	4	4	4	4	4
Administration	4	4	4	4	4
Refuse Collection	21	21	21	22	22
Refuse Yard Waste	17	17	17	17	17
Refuse Recycle	1	1	1	1	1
Stormwater Utilities - Operations	5	5	5	5	5
Stormwater Utilities - Admin	2	2	3	3	3
Department Total	**128**	**129**	**130**	**131**	**131**

Custodian was added during FY 2020

Stormwater Inspector was added with the FY 2021 adopted budget

Refuse Collector/Reserve Driver added during FY 2021

Personnel Summary

Department	FY 2020 Adopted	FY 2020 Amended	FY 2021 Adopted	FY 2021 Amended	FY 2022 Adopted
Schiele Museum					
Collect/Research	2	2	2	2	2
Education	6	6	6	6	6
Exhibits	2	2	2	2	2
Administration	3	3	3	3	3
Operations	3	4	4	4	4
Programs	1	1	1	1	1
Department Total	**17**	**18**	**18**	**18**	**18**

Custodian was added during FY 2020

Technology Services					
Administration	1	1	1	1	1
Data Processing	2	3	3	3	3
Telephone Communications	1	1	1	1	1
Computer Support	5	5	5	5	5
Database Administration	2	2	2	2	2
GIS Administration	3	3	3	3	3
CIS Applications	3	3	3	4	4
Support Administration	3	2	2	2	3
Radio Communications	8	5	5	4	4
Core Server/Domain Support	2	2	2	2	2
M.I.S.	4	4	4	3	3
Department Total	**34**	**31**	**31**	**30**	**31**

Telephony Administrator position was inactivated during FY 2020
Two (2) Communications Technician positions were inactivated during FY 2020
Communications Supervisor position was inactivated during FY 2021
Senior Network Engineer added with the FY 2022 budget

TOTAL	893	895	901	901	909

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

General Fund (110)
This is the general operating fund for the City. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, other taxes and licenses, state-shared revenues, sales and services and transfers from the enterprise funds. The primary expenditures are for public safety, public works, cultural and recreation, economic and physical development and general government services.

American Rescue Plan Act (111)
This fund is used to account for the City's portion of the American Rescue Plan (ARP) funding. In March 2021, the United States government passed a $1.88 trillion ARP, 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 $16,373,346.08 with half being received in May 2021 and the other half to be received one year later. These funds can only be spent for eligible uses including, (1) to respond to the public health emergency or its negative economic impacts; (2) provide premium pay to eligible employees for essential work up to $13 per hour; (3) to address revenue reductions; and (4) infrastructure investments in water, sewer or broadband.

FUSE Facility Operations (112)
This fund is used to account for the financial costs related to the Franklin Urban Sports & Entertainment (FUSE) District that includes the City's newly constructed, 5,000-seat multi-use sports and entertainment facility that opened in spring 2021 and is home to the Gastonia Honey Hunters, an Atlantic League of Professional Baseball team. In addition, the facility will host other sports, such as soccer and lacrosse, as well as concerts, festivals and other events.

Webb Project (113)
This fund is used to account for debt service for the Webb project. In 2010, the City received funding from a $500,000 United States Housing and Urban Development (HUD) loan that helped renovate the old Webb Theatre in downtown Gastonia and was paid off in FY 2019. The theater was a long running movie house that opened in in 1927 and was designed by architect, Hugh White. The building contains 8,000 square feet split among two levels and can seat approximately 175 patrons. The building is currently used as a restaurant, Webb Custom Kitchen.

Conference Center Operations (114)
This fund is used to account for financial costs related to the Gastonia Conference Center. The conference center is a state-of-the-art facility owned by the City and managed by a hospitality firm. The conference center is a 30,000 square-feet, 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-feet 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 this state. Effective July 1, 2008, tax at the rate $2.00 per ton is imposed on waste and debris received from third parties and on the waste and debris disposed of by the owners or operators of qualifying landfills or transfer stations.

Technology Support (119)
This fund is used to account for the 5% technology fees charged for all building and zoning permits. The revenues are used to enhance technology for Building Services.

Building Services (120)
This fund is used to account for the receipt of building permit fees. Any construction, repair or alterations of a structure require the individual or company to obtain a permit before work should be started. North Carolina General Statutes require these fees collected by the City must be used for the support and activities of building inspections and expenditures are therefore, recorded in this fund also.

Powell Bill (170)
This fund is used to account for the City's revenue from the State's motor fuel tax levied per North Carolina General Statute (G.S.) 105-449.80. These funds are distributed to municipalities twice per year – half on or before October 1 and the remainder on or before January 1.

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

Federal Asset Forfeiture (173)
This fund is used to record receipts from the federal government for the sale of confiscated assets. The funds are part of equitable sharing, which refers to a United State program in which the proceeds of liquidated, seized assets are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with federal agents.

State Asset Forfeiture (174)
This fund is used to record receipts from the State of North Carolina for the sale of confiscated assets. The funds are part of equitable sharing, which refers to a United State program in which the proceeds of liquidated, seized assets are shared between state and federal law enforcement authorities. A 1984 law set up the arrangement in which state and local police can share the seizures with federal agents.

Local Law Enforcement Block Grant (176)

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

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

MAJOR SOURCES OF REVENUE

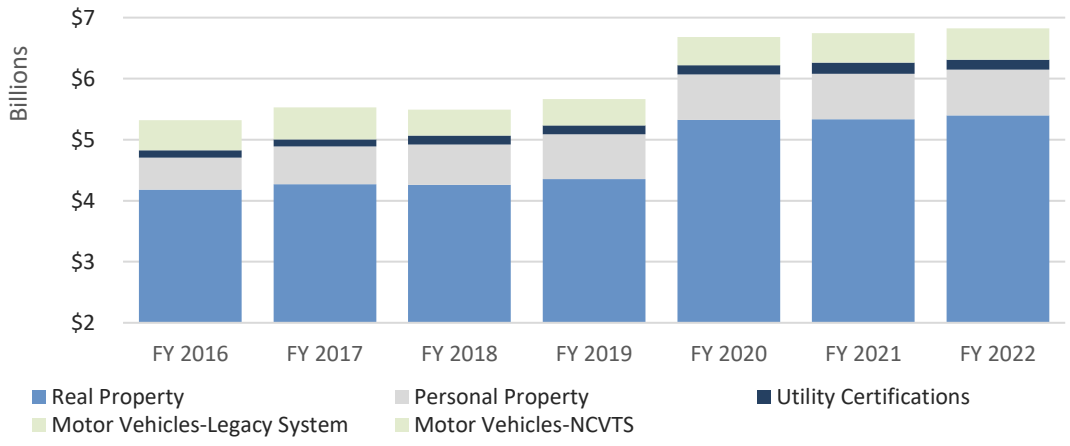
Ad Valorem Tax = $35,053,118

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 of the aforementioned components: real and personal property, as well as public service companies.

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

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.

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. Therefore, 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.



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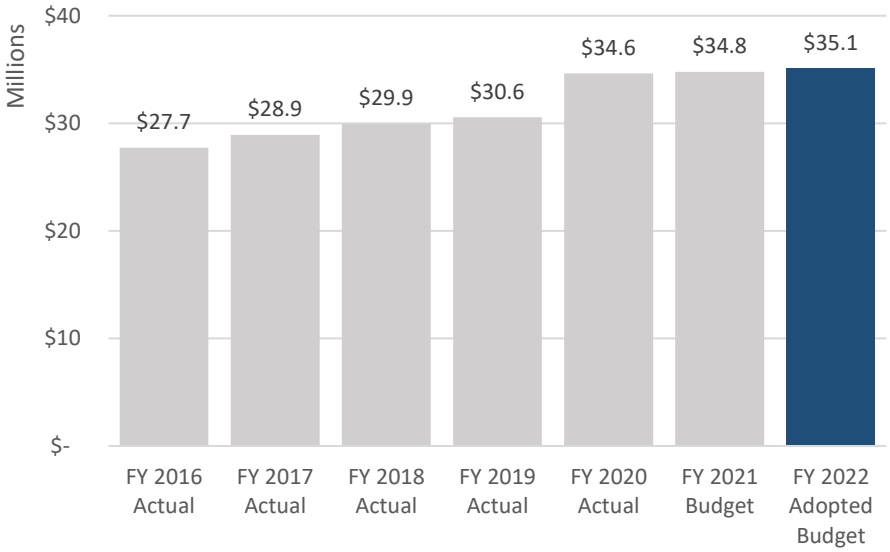
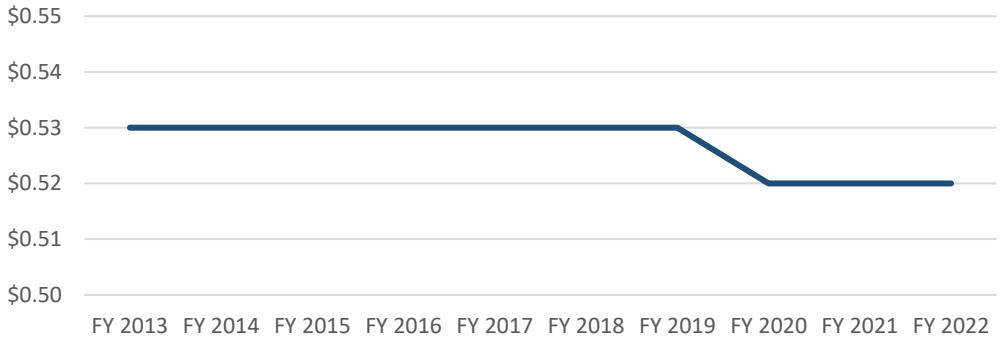
The anticipated tax collection rate is another element in defining the City's property tax revenues. This collection percentage is restricted by G.S. 159-13(b) (6). The estimated collection rate for budget purposes is not allowed to exceed the prior fiscal year's actual rate, with some adjustments allowed for motor vehicle property tax collection. The anticipated tax collection rate for Fiscal Year 2022 is 98.71%.



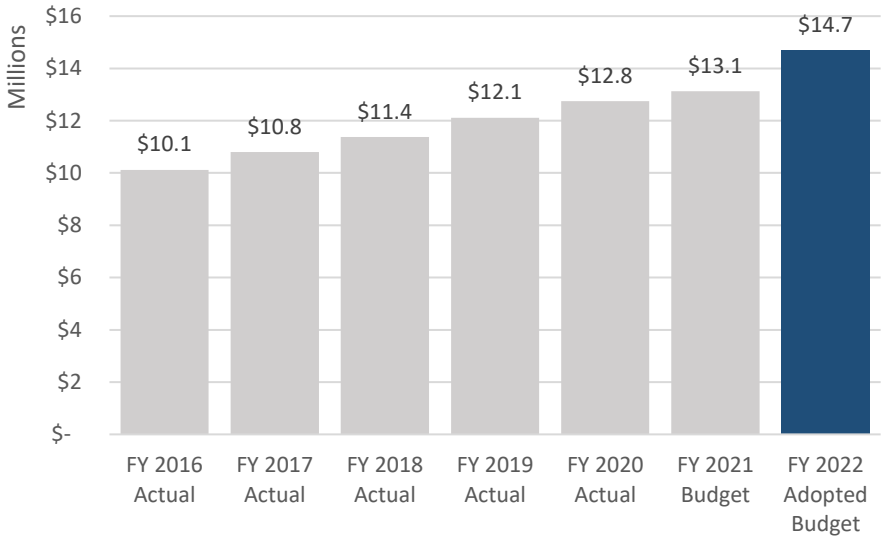
The tax rate is the final factor in determining budgeted property tax revenues. The tax rate for Fiscal Year 2022 will remain at 52 cents per $100 of valuation.



Sales Tax = $14,700,000

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

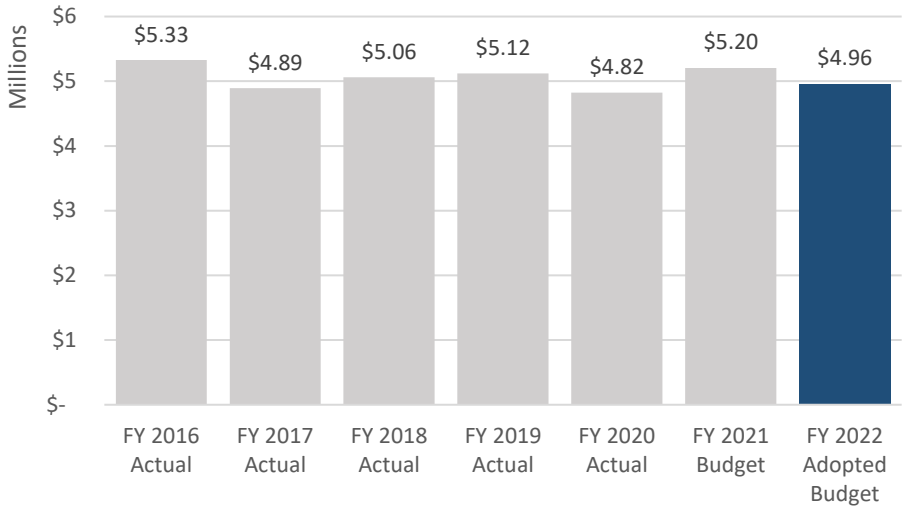
Gaston County opted to distribute sales tax revenues using the ad valorem method, in which the proceeds are distributed based on relative property tax levies.



Utility Sales Taxes = $4,958,000

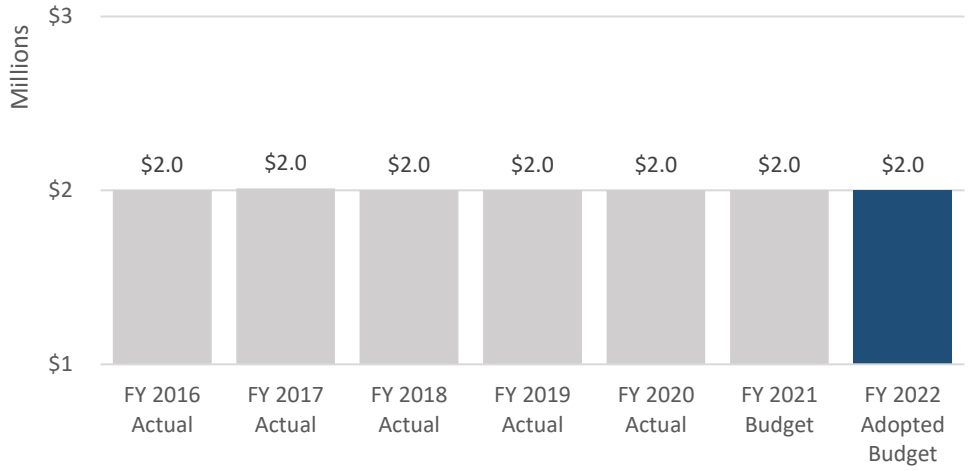
Utility Sales Taxes are comprised of four separate taxes that are imposed by the North Carolina Department of Revenue, which then distributes the revenues to the individual municipalities quarterly.

1. Electricity Sales Tax = $3,580,000
    - 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 = $229,000
    - 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 = $690,000
    - The sales tax rate on gross receipts of telecommunications services is the total of the State's sales tax rate plus the rates of local sales taxes levied in all 100 counties. The State then distributes 18.7% minus $2,620,948 to the municipalities.
4. Local Video Programming Tax = $459,000
    - Video Programming Tax replaced a prior revenue stream, Cable Franchise Tax, in 2007. All counties and municipalities now receive 7.7% of the net proceeds of tax revenue on telecommunications services, 23.6% of the net proceeds of taxes collected on video programming services, and 37.1% of the net proceeds of tax revenue on direct-to-home satellite services.



Transfer from Electric Fund = $2,000,000

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



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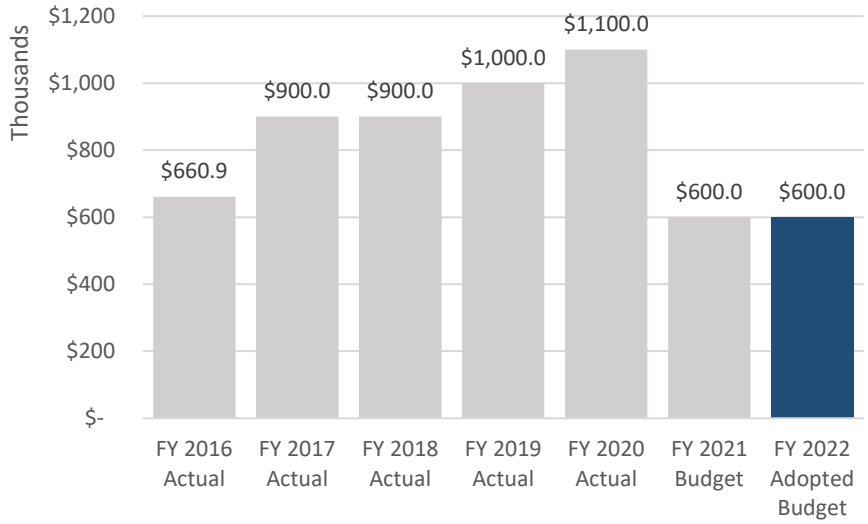
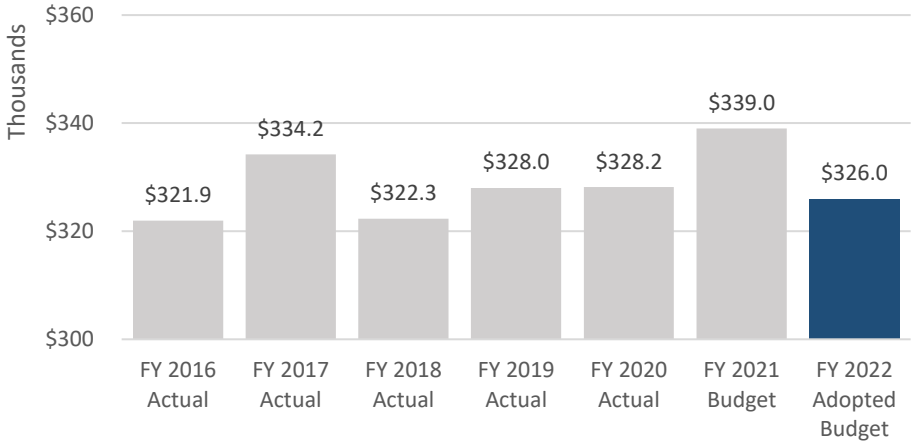
ABC Net Revenues = $600,000

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



Beer and Wine Tax = $326,000

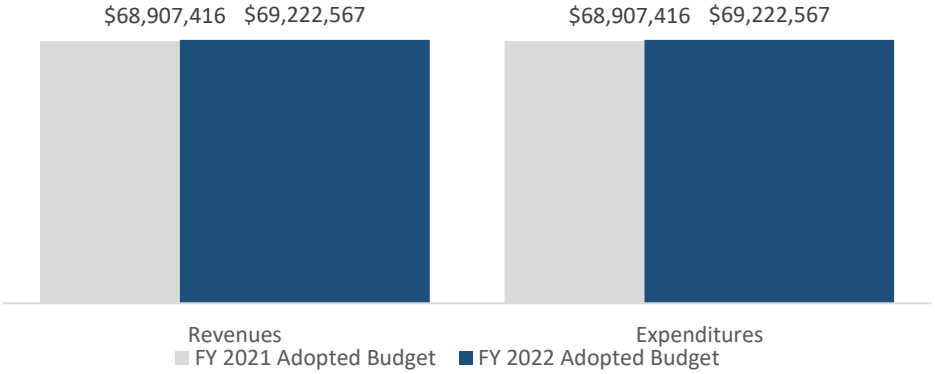
The State levies an excise tax on alcohol produced in North Carolina. A city or county is eligible to share in this tax revenue if alcohol may be legally sold within its boundaries. Distribution of this tax revenue is based on the population of eligible cities and counties. Growth has been slow and,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



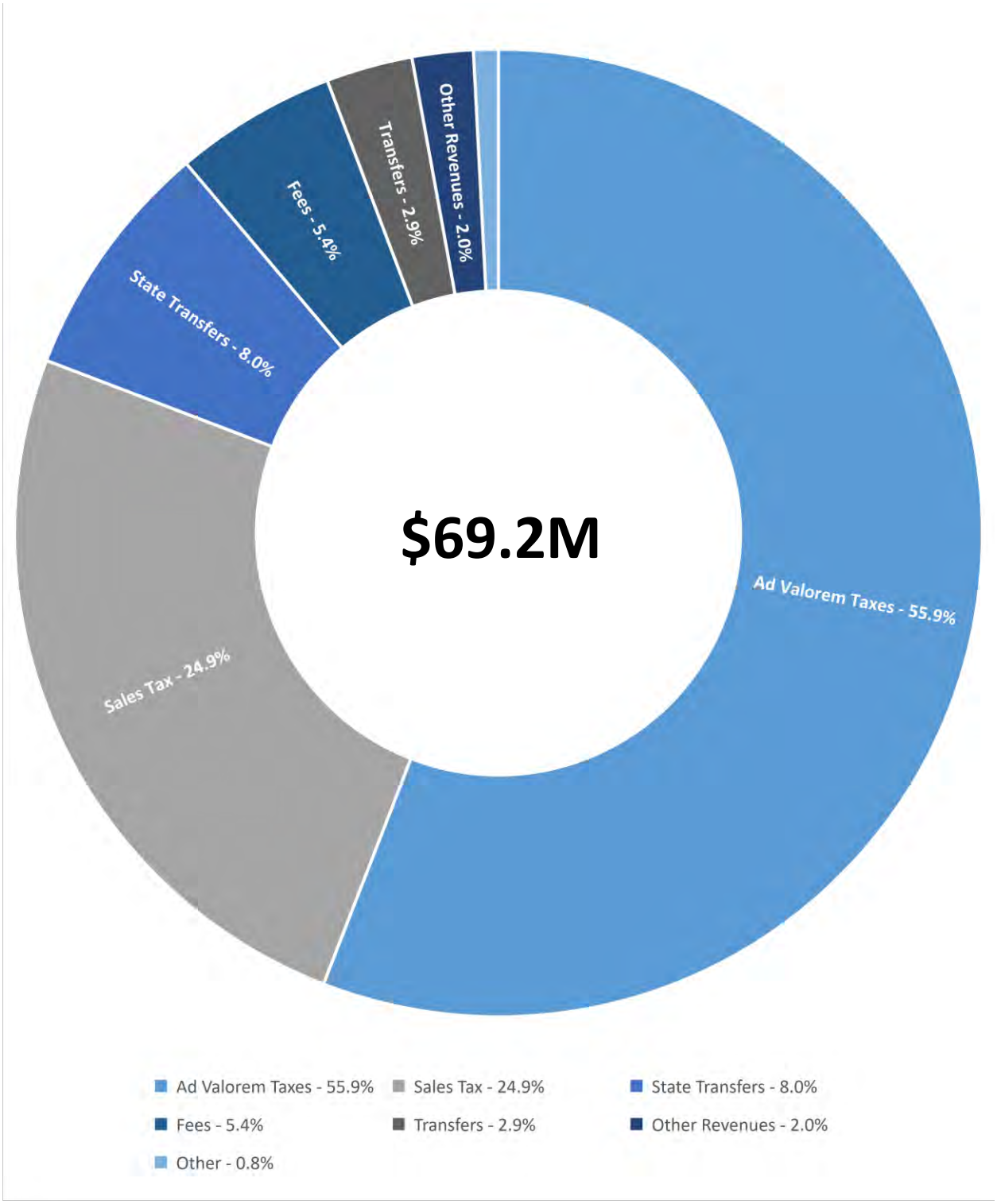
General Fund

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Ad Valorem Taxes	$38,120,339	$38,325,822	$38,688,436	$362,614	0.95%
Sales Tax	$14,948,513	$15,597,774	$17,243,687	$1,645,913	10.55%
State Transfers	$5,435,748	$5,814,650	$5,559,000	($255,650)	-4.40%
Fees	$4,735,181	$4,373,003	$3,744,790	($628,213)	-14.37%
Transfers In	$2,000,000	$2,000,000	$2,000,000	$0	0.00%
Other Revenues	$3,813,743	$2,030,788	$1,411,920	($618,868)	-30.47%
Operating Grants	$473,017	$394,514	$462,742	$68,228	17.29%
Non-recurring Grants	$69,823	$65,865	$82,992	$17,127	26.00%
Investment Earnings	$302,688	$305,000	$29,000	($276,000)	-90.49%
Solid Waste Charges	$257	$0	$0	$0	0.00%
Total Revenues	**$69,899,309**	**$68,907,416**	**$69,222,567**	**$315,151**	**0.46%**
Expenditures					
Personnel Costs	$47,609,199	$50,109,686	$51,834,303	$1,724,617	3.44%
Operational Support	$7,661,243	$10,104,749	$9,786,702	($318,047)	-3.15%
Transfers Out	$7,237,531	$6,388,999	$6,805,172	$416,173	6.51%
Debt Service	$5,316,976	$5,580,046	$2,925,322	($2,654,724)	-47.58%
Equip Lease & Utilities	$2,510,346	$2,659,114	$2,523,739	($135,375)	-5.09%
Contracted Services	$1,790,888	$1,777,384	$2,022,822	$245,438	13.81%
Maintenance	$2,263,851	$1,508,577	$1,978,626	$470,049	31.16%
Travel/Training	$216,104	$205,228	$275,159	$69,931	34.07%
Equipment/Capital Outlay	$273,757	$79,981	$126,800	$46,819	58.54%
Purchases - Resale	$80,272	$61,500	$87,800	$26,300	42.76%
Reimbursement of Services	($8,666,484)	($9,567,848)	($9,143,878)	$423,970	-4.43%
Total Expenditures	**$66,293,682**	**$68,907,416**	**$69,222,567**	**$315,151**	**0.46%**

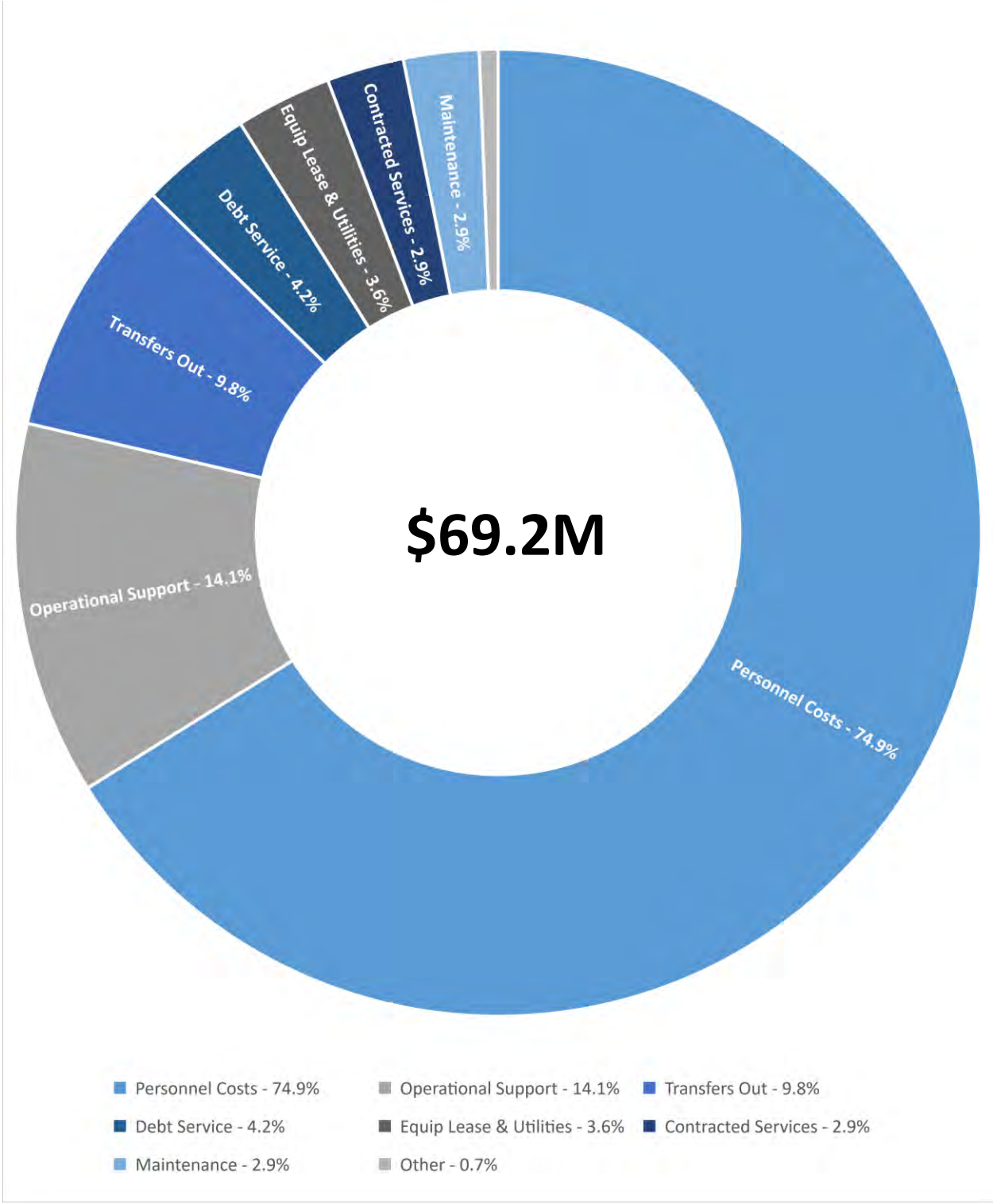


REVENUES



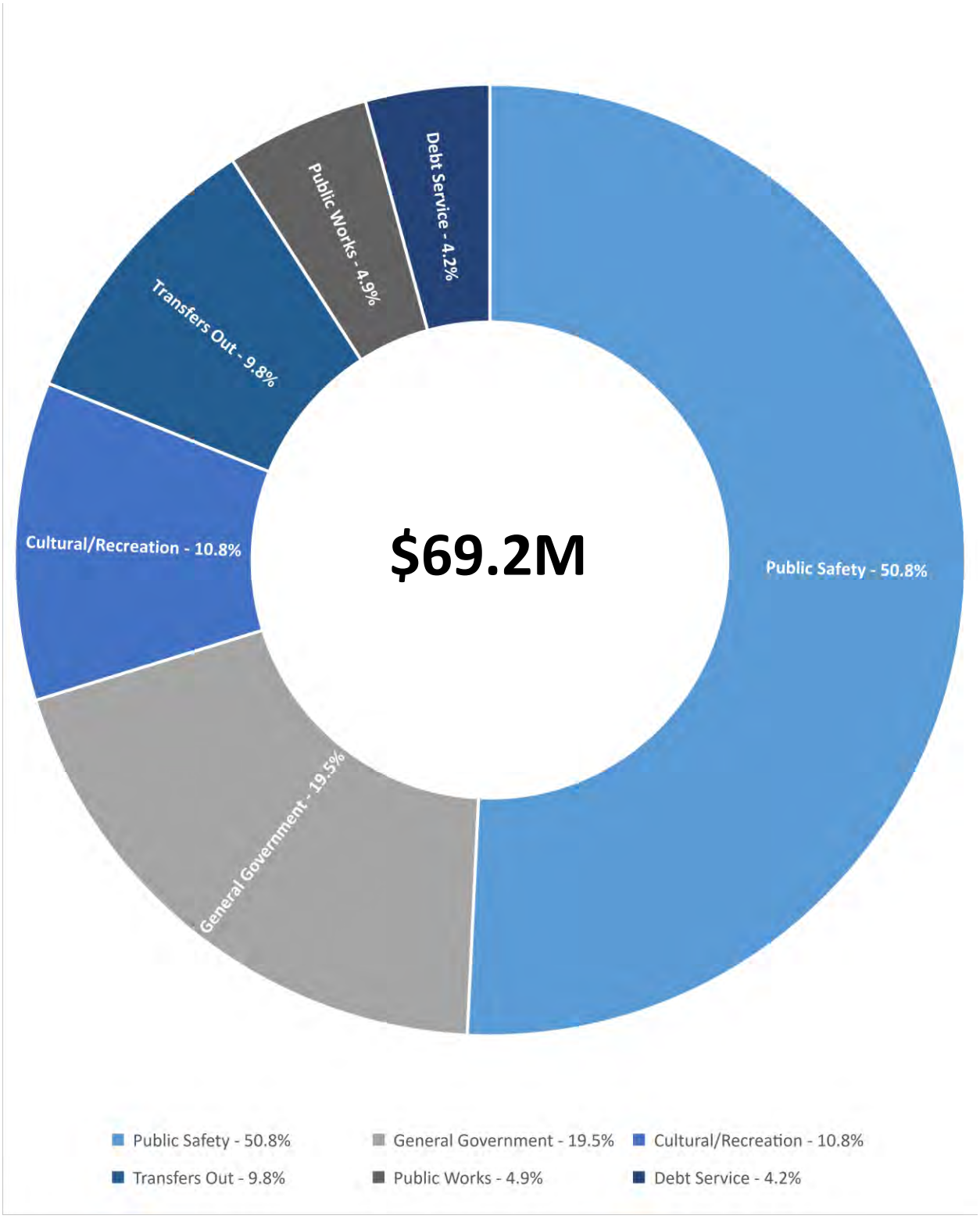
Revenue types totaling less than 1% of total budget have been combined into "Other"

EXPENDITURES BY TYPE



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

EXPENDITURES BY FUNCTION



Mayor & Council

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- No property tax rate increase
- Authorized seven new positions; although, all have yet to be filled due to COVID-19

FY 2022 Budget Highlights

- No property tax rate increase
- Authorized seven new positions, one of which will be replacing two current part-time positions
- Approved annual salary increases for employees
- No City program eliminated
- Provided funding for a Neighborhood Program
    - Program Administrator position was authorized with the FY 2021 budget, but program and funding were put on hold due to COVID-19

Goals

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

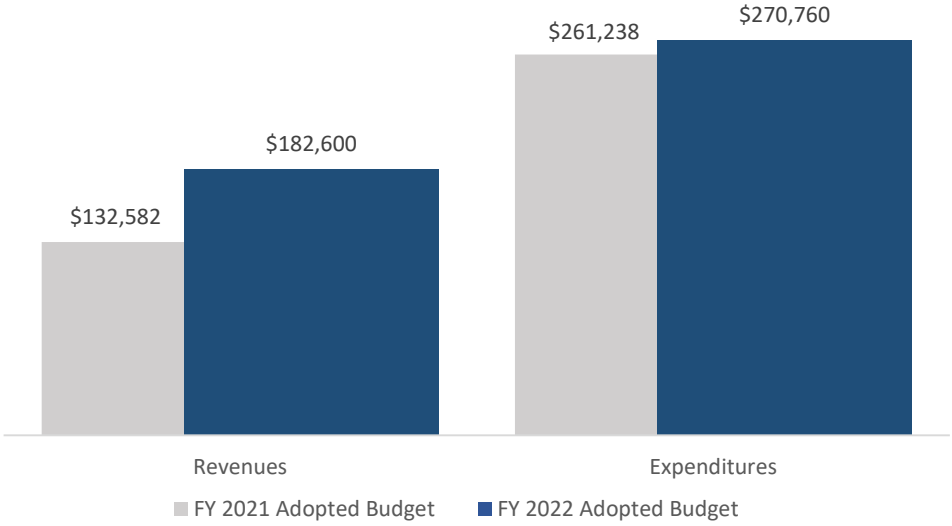
Objectives

- Authorize adequate funding for the basic operations of the City and for City facilities and equipment

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$135,803	$132,582	$182,600	$50,018	37.73%
Total Revenues	**$135,803**	**$132,582**	**$182,600**	**$50,018**	**37.73%**
Expenditures					
Operational Support	$229,537	$187,103	$256,304	$69,201	36.99%
Personnel Costs	$145,388	$145,663	$145,663	$0	0.00%
Contracted Services	$82,636	$61,900	$63,400	$1,500	2.42%
Travel/Training	$11,979	$12,500	$12,500	$0	0.00%
Reimbursement of Services	($165,735)	($145,928)	($207,107)	($61,179)	41.92%
Total Expenditures	**$303,805**	**$261,238**	**$270,760**	**$9,522**	**3.64%**



City Management

Mission Statement

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

Department Summary

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

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

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- No property tax rate increase

FY 2022 Budget Highlights

- No property tax rate increase

Goals

- Provide adequate funding for the City facilities and equipment
- Provide excellent customer service through effective and efficient programs and projects
- Maintain adequate fund balances
- Provide competitive compensation for employees

- Maximize the potential of every employee that works for the City of Gastonia
- Maintain the City's existing infrastructure
- Expand the City's infrastructure to promote economic development
- Fund capital projects that enhance the City of Gastonia
- Look for opportunities to reduce the cost of municipal operations and work with City staff to identify increased efficiencies in operations
- Avoid a property tax increase
- Limit fee increases to amounts necessary to provide acceptable services
- Ensure that the City is a safe place to live and work by reducing crime and the fear of crime, and protecting lives and property for all citizens
- Stay informed in County, State and Federal regulation changes and funding opportunities that could affect and/or benefit the City of Gastonia
- 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

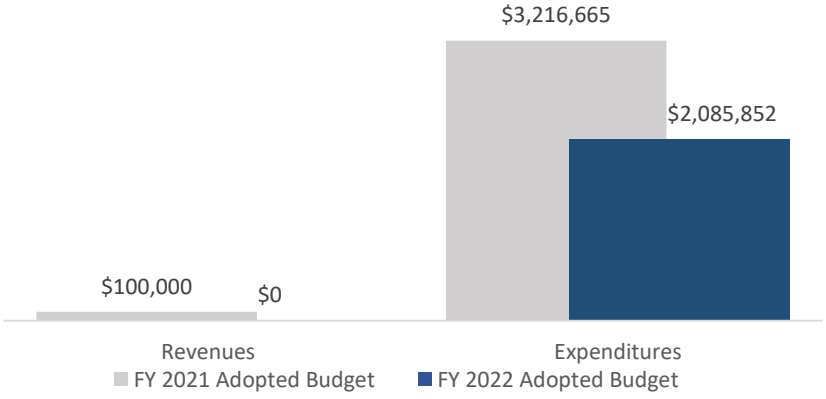
Objectives

- Simplify regulations and municipal processes to ease the burden for our customers and to achieve internal efficiencies
- Focus on revitalizing our Center City through strategic investments through major investments, new business recruitment and redevelopment opportunities
- Complete budgeted improvements to municipal buildings and infrastructure
- Focus Public Safety efforts to effectively target and reduce street crime, with an ongoing and focused attack on violent crime, gangs, speeding and illegal drugs
- Develop effective funding strategies for infrastructure maintenance, replacement and expansion that can prove equitable to tax and fee payers
- Economic Development Initiative that identifies key commercial, industrial and office properties that are available for development citywide
- Refine plans for neighborhood improvements and effectively utilize Community Development and other funding sources
- Expand the Water and Sewer capital projects to address the projected growth and development
- Participate with Gaston County and the Gaston County Economic Development Commission in the development of the Apple Creek Industrial Park (Technology Park II)
- Implement and support programs and processes that add value to our employees and enable each to contribute at optimum levels, leading to improved employee relations, empowerment, equity, wellness, safety and retention
- Provide support, guidance and direction to department managers, so as to help them accomplish the objectives set forth for their respective areas
- Seek and participate in educational opportunities to further develop knowledge and certification in assigned areas of responsibilities
- Focus on customer service initiatives and efforts; assist customers in being successful in quality business endeavors
- Evaluate the Museum administrative structure and analyze the best options going forward

- Coordination of various special project initiatives:
  - Commercial, office, industrial and small business initiatives in the area of economic development to create jobs and encourage private sector investment
  - Evaluation of employee compensation issues as related to job performance/merit based systems
  - Continue major project(s) implementation and five-year capital planning initiatives
- Complete various capital projects, in addition to other Mayor & Council initiatives and directives
- Partner with other governmental entities and development groups to design and fund the construction of water and wastewater service in the southeast portion of Gaston County
- Work with ElectriCities to provide the most affordable and reliable electric service to customers

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$100,000	$100,000	$0	($100,000)	-100.00%
Investment Earnings	$15	$0	$0	$0	0.00%
Total Revenues	**$100,015**	**$100,000**	**$0**	**($100,000)**	**-100.00%**
Expenditures					
Operational Support	$70,259	$617,786	$1,650,808	$1,033,022	167.21%
Personnel Costs	$1,008,573	$1,063,444	$1,098,200	$34,756	3.27%
Travel/Training	$23,247	$30,583	$34,400	$3,817	12.48%
Equip Lease & Utilities	$15,227	$17,925	$17,525	($400)	-2.23%
Contracted Services	$73,985	$2,000	$16,200	$14,200	710.00%
Maintenance	$67	$2,130	$890	($1,240)	-58.22%
Equipment/Capital Outlay	$10,237	$0	$0	$0	0.00%
Debt Service	$464,462	$2,215,036	$0	($2,215,036)	-100.00%
Reimbursement of Services	($679,761)	($732,239)	($732,171)	$68	-0.01%
Total Expenditures	**$986,297**	**$3,216,665**	**$2,085,852**	**($1,130,813)**	**-35.15%**



City Attorney

Mission Statement

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

Departmental Summary

The City Attorney's office continues to perform legal research and offers advisory opinions and responds to requests from Council and City staff to draft or review contracts, ordinances, resolutions, and other legal documents. We continue to provide quality legal services to seven members of City Council, 14 City Departments, and 900 city employees with an eye toward reducing the City's liabilities and damages.

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- Finalize Economic Development Agreements and close with Center City Crossing, Trenton Mill, Coca-Cola Building, and the FUSE Parcels to the baseball team
- Research and advise regarding multiple COVID-19 issues including personnel questions, public health, interpretation of State of Emergency Orders, and Open Meetings concerns
- Drafted, reviewed or assisted with the negotiation of over 133 contracts
- Performed 181 title searches, drafted 93 easement deeds and conducted 15 real estate closings
- Processed four annexations, seven street closings and 1one special assessment
- Filed ten Code Enforcement cases and 12 eminent domain proceedings

FY 2022 Budget Highlights

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

City Attorney

Goals

- Continued emphasis on economic development advice and negotiations
- Keep City Council and Management advised as to the status of pending legal claims and liability exposures facing the City
- Provide legal guidance to city policymakers on all levels as to contracts, purchasing, zoning, collections, code enforcement, public safety, and human resource issues
- Continue review of city code of ordinances in order to update it as necessary to have a modern, correct, clear and legally defensible City code

Objectives

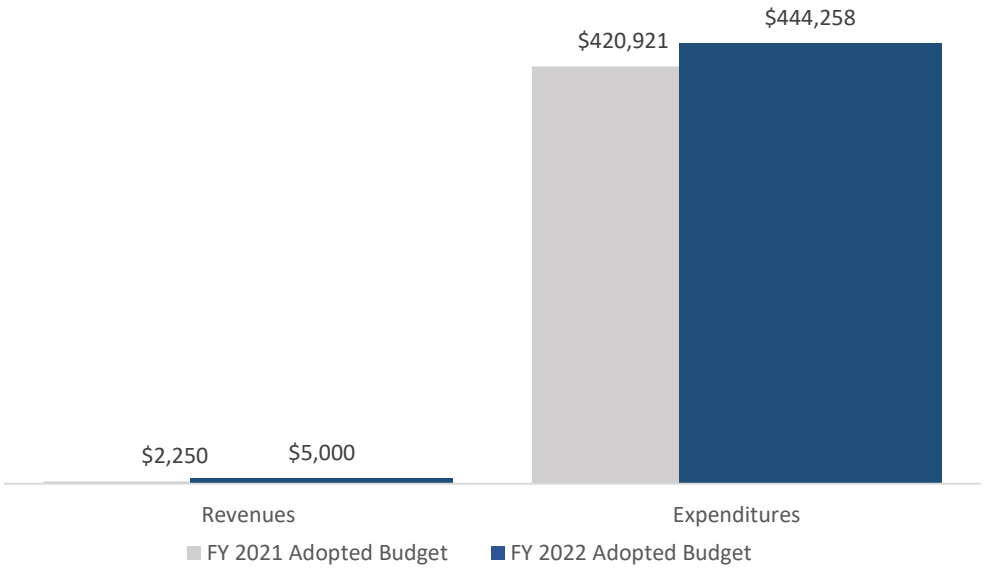
- To provide sound legal representation to the Mayor, City Council, and City Staff in order to resolve all legal issues and obtain outcomes that are in the best interest of the City as a corporate entity
- Efficient review & drafting of a large volume of contracts in a timely manner to ensure that the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

Photo of City Hall taken by Tom Hauer

City Attorney

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$2,030	$2,250	$5,000	$2,750	122.22%
Total Revenues	**$2,030**	**$2,250**	**$5,000**	**$2,750**	**122.22%**
Expenditures					
Personnel Costs	$429,212	$457,771	$490,730	$32,959	7.20%
Operational Support	$26,025	$40,027	$34,792	($5,235)	-13.08%
Contracted Services	$11,305	$13,000	$10,000	($3,000)	-23.08%
Travel/Training	$2,971	$2,000	$5,000	$3,000	150.00%
Maintenance	$725.46	$3,765	$4,760	$995	26.43%
Equip Lease & Utilities	$1,432.28	$1,430	$1,430	$0	0.00%
Reimbursement of Services	($88,508)	($97,072)	($102,454)	($5,382)	5.54%
Total Expenditures	**$383,162**	**$420,921**	**$444,258**	**$23,337**	**5.54%**



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Communications & Marketing

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- City main webpage redesign
- Launched the City's Instagram account

FY 2022 Budget Highlights

- Review and identify advertising tactics that support the City's marketing goals and brand image

Goals

- Implement a strategic communications plan for the City
- Implement a strategic communications and marketing plan that will promote the (FUSE District) to key audiences
- Engage employees through appropriate internal communications channels
- Build and leverage positive relationships with media outlets and reporters
- Implement traditional and digital advertising to promote the City's services, programs, and brand image
- Optimize the functionality and presence of the City's website
- Leverage social media platforms to inform key audiences about the City's services and programs and to expand its brand image

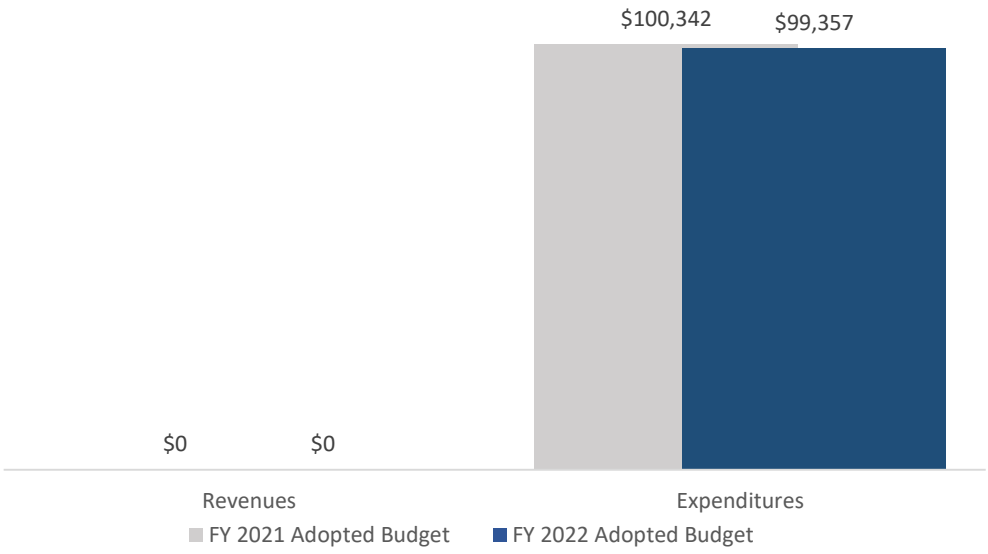
Objectives

- Maximize the use of external communications channels to promote the City's services, programs and brand image
- Leverage paid and earned marketing communications tactics that will promote economic development opportunities
- Use the *Employee Focus* newsletter as a viable internal communications tool for employees

- Identify and pitch news stories to media outlets and reporters that will result in fair and accurate coverage of the City's services, employees, programs, business environment and quality of life for its citizens

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Expenditures					
Personnel Costs	$298,531	$302,718	$313,831	$11,113	3.67%
Operational Support	$25,681	$51,486	$30,032	($21,454)	-41.67%
Contracted Services	$20,603	$13,200	$20,000	$6,800	51.52%
Travel/Training	$4,146	$0	$2,150	$2,150	100.00%
Maintenance	$0	$3,290	$1,030	($2,260)	-68.69%
Equip Lease & Utilities	$950	$950	$950	$0	0.00%
Reimbursement of Services	($132,166)	($271,302)	($268,636)	$2,666	-0.98%
Total Expenditures	**$217,745**	**$100,342**	**$99,357**	**($985)**	**-0.98%**



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Community Services

Mission Statement

The mission of Community Services embraces partnering with communities and agencies to reduce the causes of poverty, increase opportunity and economic security of individuals and families, and revitalization of our community.

Department Summary

The Community Services Department provides resources and education to engage citizens in building a more beautiful and diverse community. Keep Gastonia Beautiful inspires and educates people to take action every day to improve and beautify the community's environment. Gastonia 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. The City of Gastonia Airport provides a reliable airport for citizens and visitors.

Departmental Divisions and Responsibilities

- Airport
    - Provide a reliable airport for citizens and visitors
- Keep Gastonia Beautiful
    - Provide citizens with public awareness of our mission, beautification projects, tree plantings, litter control and prevention, and increased citizen participation
- Sister Cities
    - Provide cultural experiences for our citizens and those visiting from our Sister Cities

FY 2021 Major Accomplishments

- For every $1 of funding received, $17.28 worth of benefits were returned to the community
- Provided locally produced masks from Parkdale Mills to both of our Sister Cities, Gotha, Germany and Surco, Peru, the latter of which had a significant need for the personal protective equipment (PPE)
- Created digital media to reach citizens during the pandemic to continue our outreach on recycling, litter cleanups, and other feel good stories
- Completed the Taxiway lighting and signage project at Gastonia Municipal Airport
- Completed Corporate Taxiway rehab and paving project

FY 2022 Budget Highlights

- Self-Serve fuel system at Gastonia Municipal Airport
- Design/plan for runaway lighting replacement project
- Host Tree City, Beetopia, Arbor Day, and Christmas events (if safe to do so)
- Continue with litter and recycling education programs in schools
- Increase Transit advertising and firewood sales
- Create City of Gastonia Neighborhood program

Community Services

Goals

- Continue to expand beautification efforts, including public art
- Promote environmental education, including litter abatement and recycling
- Continue fostering friendships with Gotha, Germany and Surco, Peru through yearly student exchanges with both countries when it is safe to travel again
- Maintain maximum safety for all aircraft operators, their passengers and the surrounding Airport neighbors
- Improve overall airport operations by maximizing existing infrastructure, continue to partner with the Fixed Base Operator (FBO) for operations and take full advantage of additional funding opportunities to improve appearance, safety and usability
- Strive to educate more citizens/customers about availability and affordability of housing in the community
- Enhance and strengthen neighborhoods
- Build relationships with neighborhood organizations in an effort to enhance the quality of life in the City

Objectives

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

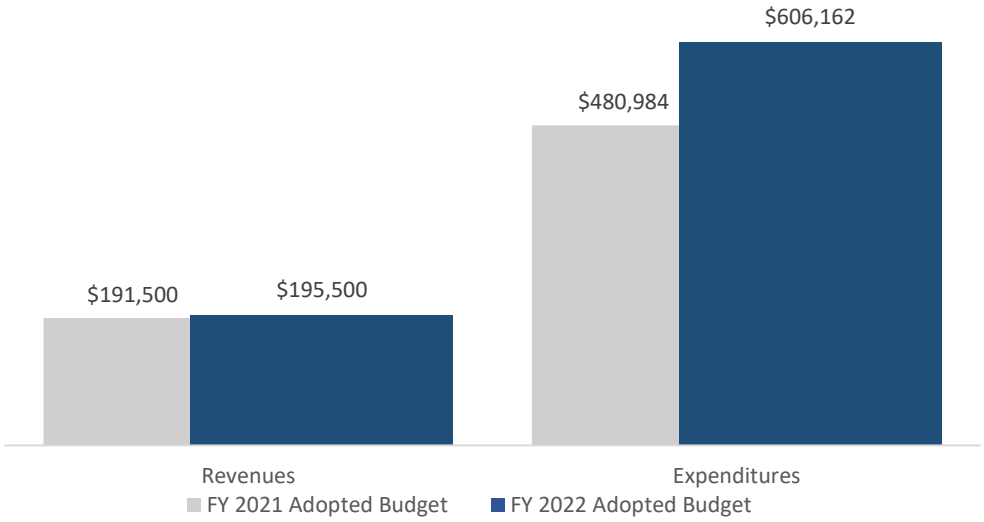
Highland Community Garden

Tree planting

Community Services

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$129,377	$131,300	$131,500	$200	0.15%
Other Revenues	$65,499	$60,200	$64,000	$3,800	6.31%
Total Revenues	**$194,877**	**$191,500**	**$195,500**	**$4,000**	**2.09%**
Expenditures					
Personnel Costs	$332,670	$350,418	$463,881	$113,463	32.38%
Operational Support	$65,720	$95,786	$81,258	($14,528)	-15.17%
Contracted Services	$96,036	$69,999	$70,948	$949	1.36%
Maintenance	$24,214	$43,924	$50,130	$6,206	14.13%
Equip Lease & Utilities	$31,654	$38,508	$36,009	($2,499)	-6.49%
Equipment/Capital Outlay	$0	$9,081	$15,000	$5,919	65.18%
Travel/Training	$9,423	$3,527	$5,850	$2,323	65.86%
Reimbursement of Services	($119,972)	($130,259)	($116,914)	$13,345	-10.24%
Total Expenditures	**$439,744**	**$480,984**	**$606,162**	**$125,178**	**26.03%**



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Development Services

Mission Statement

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

Department Summary

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

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

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

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

Departmental Divisions and Responsibilities

- Engineering/Land Development
    - Provide project management and design for capital projects
    - Provide engineering and surveying assistance to other departments
    - Administer various citizen service programs for the City (Speed Humps, Flood Plain Administer, Right of Way encroachments, Street Address assignments, etc.)
    - Insure infrastructure donations (roads, water/sewer, storm drainage, sidewalks, etc.) from new development comply with City standards
    - Track and manage new development plan review by other City departments for permitting
- Transportation Planning
    - Administer and host Technical Coordination Committee and MPO Board meetings
    - Provide assistance to member jurisdictions on future transportation planning and provide plan review impacts for development
    - Coordinate closely with NCDOT on project submittal for inclusion in the STIP
- Building Services – Code Enforcement
    - Provide code enforcement services

Development Services

FY 2021 Major Accomplishments

- Water Treatment Plant Renovations
- Modena Sidewalk
- Neal Hawkins Pedestrian Improvements
- Center City Sewer Relocation
- Court and Wellman Storm Drain Improvements
- Third Avenue Storm Drain Rehab
- Firestone Sanitary Sewer Lining
- Hill and Highland Sanitary Sewer Repairs
- Main Avenue Utility Relocation
- Barrington Drive Sewer Extension
- Erwin Center walking track and restrooms
- City of Gastonia Annual Resurfacing
- United Way Parking Lot

FY 2022 Budget Highlights

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

Goals

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

Objectives

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

- Complete city-wide comprehensive bicycle plan
- Secure grant funding for the Catawba Creek Greenway Southeast Extension from the NC Recreational Trails Program
- Update and prioritize the City of Gastonia's Greenway Master Plan

Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of housing inspections performed	Workload	361	273	300
# of nuisance inspections performed	Workload	4,306	3,430	4,000
# of warning citations issued	Workload	1,313	1,027	1,300
# of civil citations issued	Workload	36	70	70
% of code cases resolved within 30 days after hearing	Efficiency	10	10	10
Cost per inspection - all types	Efficiency	$42.88	$62.05	$46.59
% of ordinance violations resolved without court action	Efficiency	<1	<1	<1
Inspections performed (hours spent per item)	Effectiveness	2	2	2
% of notification of violations to property owners sent within 2 days of investigation	Effectiveness	90	90	90
% inspection responses within one working day of request	Effectiveness	90	90	90

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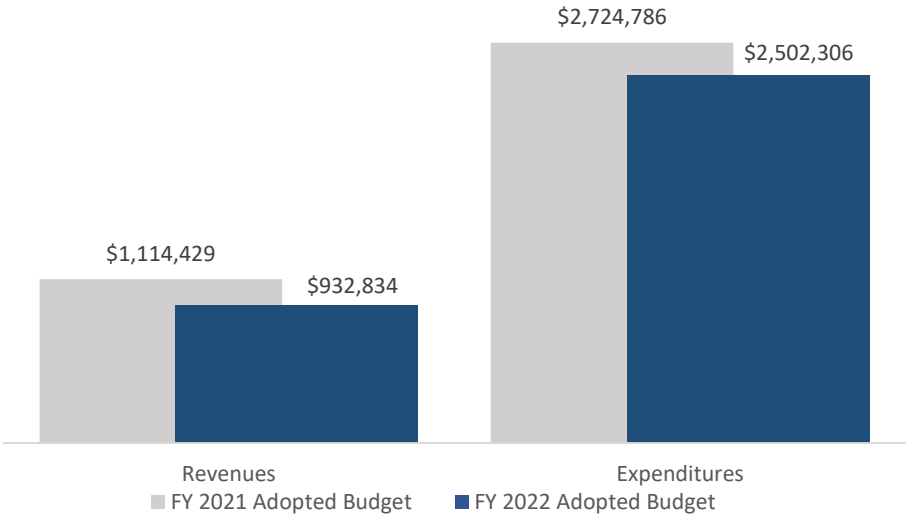
Development Services

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Operating Grants	$451,862	$394,514	$462,742	$68,228	17.29%
Other Revenues	$280,237	$480,150	$268,700	($211,450)	-44.04%
Fees	$1,212,032	$177,900	$122,400	($55,500)	-31.20%
Non-recurring Grants	$69,783	$61,865	$78,992	$17,127	27.68%
Total Revenues	**$2,013,915**	**$1,114,429**	**$932,834**	**($181,595)**	**-16.29%**
Expenditures					
Personnel Costs	$3,509,191	$2,992,555	$3,119,762	$127,207	4.25%
Contracted Services	$365,270	$558,847	$427,781	($131,066)	-23.45%
Operational Support	$286,421	$290,684	$212,410	($78,274)	-26.93%
Maintenance	$10,360	$18,915	$18,655	($260)	-1.37%
Equip Lease & Utilities	$36,622	$13,053	$10,978	($2,075)	-15.90%
Travel/Training	$19,502	$13,850	$5,350	($8,500)	-61.37%
Equipment/Capital Outlay	$20,406	$1,500	$500	($1,000)	-66.67%
Reimbursement of Services	($1,104,162)	($1,164,618)	($1,293,130)	($128,512)	11.03%
Total Expenditures	**$3,143,610**	**$2,724,786**	**$2,502,306**	**($222,480)**	**-8.17%**



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Diversity, Equity & Inclusion

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- N/A – department was newly created in January 2021

FY 2022 Budget Highlights

- City-wide training and public outreach

Goals

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

Objectives

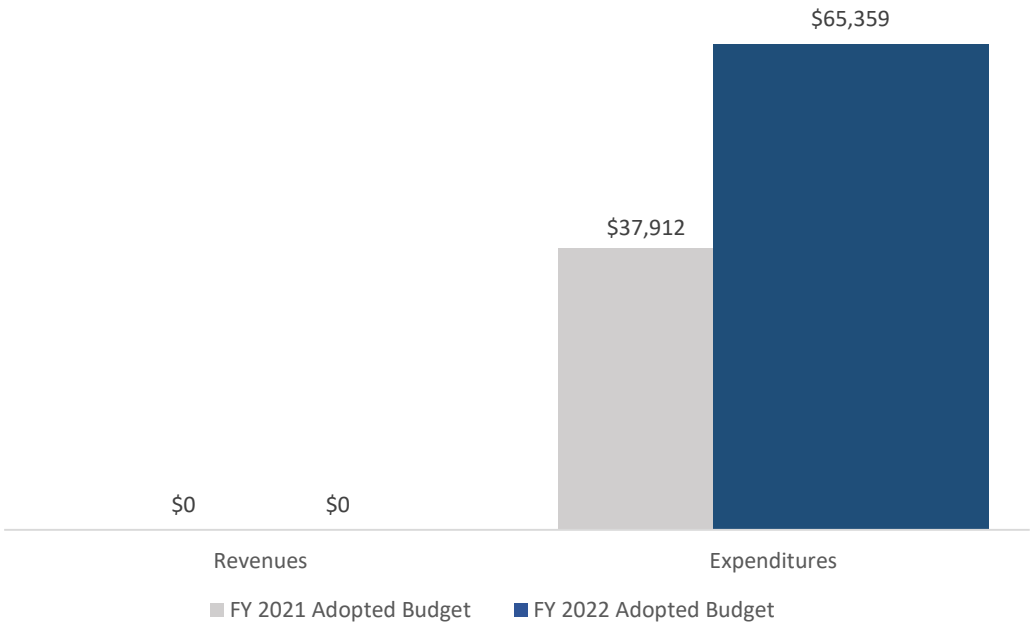
- Assess the diversity, equity, and inclusion efforts within City government
- Provide guidance to City Leadership on ways to create processes, policies, plans, practices, programs and services that meet the diverse needs of those we serve

- Working collaboratively with City departments, community partners, and other institutions to establish and promote DEI initiatives
- Create a space for community conversations around diversity, equity and inclusion to help identify and address barriers within our organizational systems

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Expenditures					
Personnel Costs	$0	$172,532	$129,383	($43,149)	-25.01%
Contracted Services	$0	$0	$45,000	$45,000	100.00%
Operational Support	$0	$0	$14,548	$14,548	100.00%
Travel/Training	$0	$0	$3,300	$3,300	100.00%
Reimbursement of Services	$0	($134,620)	($126,872)	$7,748	-5.76%
Total Expenditures	**$0**	**$37,912**	**$65,359**	**$27,447**	**72.40%**

No FY 2020 expenditures because department was newly created in FY 2021



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Economic Development

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- Completed the construction of a multi-use sports/entertainment venue in the FUSE District, along with the successful recruitment of significant private investment in surrounding properties

FY 2022 Budget Highlights

- Economic Development Administration (EDA) grant coordination for upcoming completed projects
- Maintain existing programs, but develop new opportunities to support development in Gastonia

Goals

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

Economic Development

Objectives

- Work with developers to begin construction of the private development projects at Trenton Mill and Coke properties in the FUSE District
- Work with developers to begin construction of Center City Crossings, a downtown apartment complex
- Small Business and Entrepreneur Action Plan Implementation
- Increase Gastonia's visibility in the Charlotte region by taking part in regional forums and events geared towards economic development
- Partner with the Akers Center, Eastridge Mall, Parkdale Mill, and Loray Mill site owners and management companies to invest and redevelop the properties to maximize value
- Update the Economic Development Strategic Plan
- Work with downtown property owners to maximize the highest and best use for downtown property as a strategy to increase building occupancy

Welcome to Downtown Gastonia Main Avenue Sign

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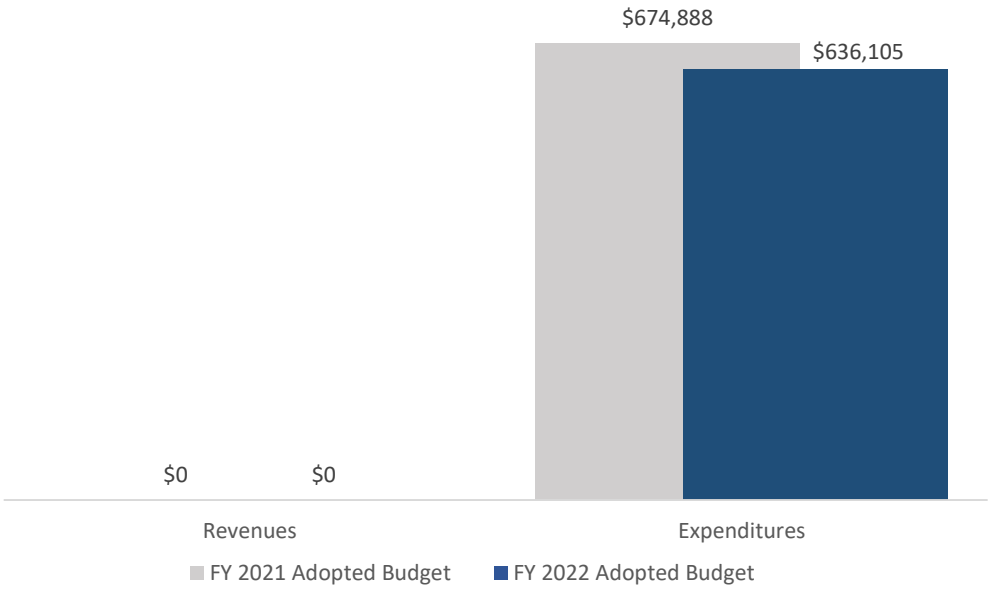
Economic Development

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$84,965	$0	$0	$0	0.00%
Total Revenues	**$84,965**	**$0**	**$0**	**$0**	**0.00%**
Expenditures					
Operational Support	$1,000,855	$1,163,993	$1,002,951	($161,042)	-13.84%
Personnel Costs	$259,171	$268,149	$306,616	$38,467	14.35%
Equip Lease & Utilities	$104,558	$100,000	$100,000	$0	0.00%
Contracted Services	$19,203	$14,556	$16,566	$2,010	13.81%
Travel/Training	$2,772	$1,500	$8,000	$6,500	433.33%
Equipment/Capital Outlay	$12,607	$0	$0	$0	0.00%
Reimbursement of Services	($791,213)	($873,310)	($798,028)	$75,282	-8.62%
Total Expenditures	**$607,952**	**$674,888**	**$636,105**	**($38,783)**	**-5.75%**



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Financial Services

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 comprehensive annual financial report (CAFR)
  - Responsible for accounts payable, capital assets, payroll and purchasing
- Budget Division
  - Assembles annual budget
  - Processes budget adjustments
- Revenue Division
  - Prepares and sends utility bills and collects payments
  - Treasury management
  - Grant administration

FY 2021 Major Accomplishments

- Implemented the Extended Payment Arrangements due to COVID-19
- Updated monthly financial report to enhance the clarity and usefulness of the financial information for its readers
- Upgraded bond rating for Water Sewer Revenue Bonds with FitchRatings to AA+
- Began budget book format revisions to comply with changes to the Government Finance Officers Association (GFOA) Budget Award
- Upgraded Itron software
- Refunded General Obligation Bonds, saving the City $1.4M over a period of ten years
- Upgraded handheld meter reading devices

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FY 2022 Budget Highlights

- Maintain budget allocation from previous year
- Implementation of Questica budgeting software
- Increase training opportunities to allow team members to enhance their skills and knowledge

Goals

- Continue to work with Public Works and Electric departments to replace aging utility Encoder Receiver Transmitter (ERT) devices
- Create route time standards for completion on monthly meter reading routes
- Create and adopt City-wide grant policies and procedures
- Further implement enhanced customer portal for electronic payment processing that includes scheduled payment and the ability to securely store bank and credit card information for future transactions
- Increase the number of accounts payable vendors that receive payments via electronic methods to decrease the costs of printing and mailing paper checks
- Designate a position of Internal Auditor to ensure proper controls are in place, improve efficiency in all operations, evaluate risks and protect assets, and ensure compliance with laws and regulations
- Evaluate options for mailing utility bills and late notices to decrease costs and increase efficiency

Objectives

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

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Performance Summary

Accounting Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of accounts payable transactions processed	Workload	12,638	10,685	12,800
# of accounts payable checks written	Workload	8,624	7,544	8,700
# of journal entries process	Workload	41,228	42,691	43,000
# of direct deposits processed	Workload	27,405	27,330	27,500
# of health, dental, life and supplemental insurance premiums reconciled to insurance invoices and paid	Workload	45,527	48,433	49,000
# of capital asset additions and disposals	Workload	230	N/A	N/A
# of construction in progress capital projects maintained/# of transactions	Workload	83	N/A	N/A
Cost per accounts payable transaction processed	Efficiency	$14.27	$15.64	$15.14
Cost per payroll check/direct deposit processed	Efficiency	$3.58	$3.22	$3.31
% of invoices paid by due date	Efficiency	87%	85%	90%
Receipt of GFOA Certificate of Excellence in Financial Reporting	Effectiveness	Yes	Yes	Yes

Budget Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of budget transfers completed	Workload	508	645	600
# of budget amendments completed	Workload	38	32	30
Receipt of GFOA Distinguished Budget Presentation Award	Effectiveness	Yes	Yes	Yes

Purchasing Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of purchase orders issued	Workload	1,971	2,018	2,000
# of purchasing card transactions	Workload	13,778	11,389	11,000
# of contracts processed	Workload	193	172	200
average number of days to process a purchase order	Efficiency	3	3	3

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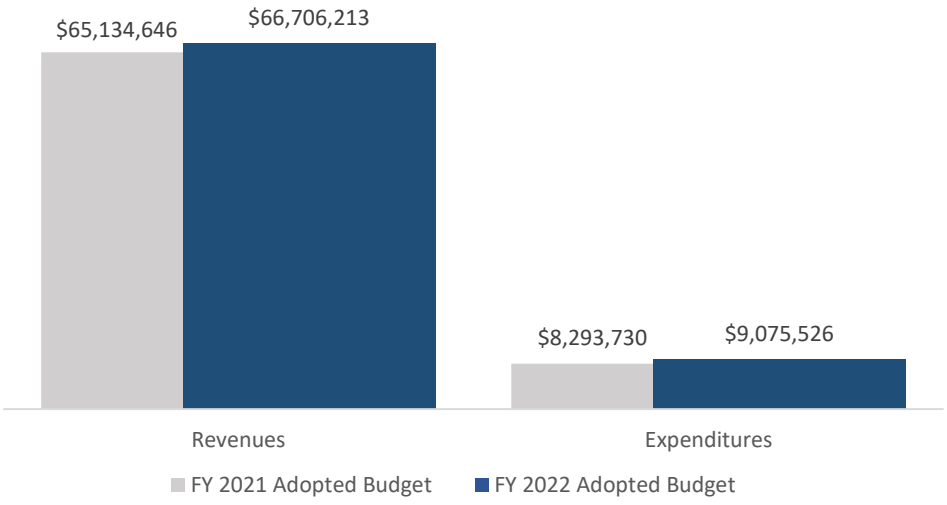
Financial Services

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Ad Valorem Taxes	$38,120,339	$38,325,822	$38,688,436	$362,614	0.95%
Sales Tax	$14,948,513	$15,597,774	$17,243,687	$1,645,913	10.55%
State Transfers	$5,152,615	$5,543,000	$5,284,000	($259,000)	-4.67%
Fees	$2,429,808	$2,659,550	$2,756,590	$97,040	3.65%
Transfers In	$2,000,000	$2,000,000	$2,000,000	$0	0.00%
Other Revenues	$1,216,820	$699,500	$700,500	$1,000	0.14%
Investment Earnings	$302,445	$305,000	$29,000	($276,000)	-90.49%
Non-recurring Grants	$0	$4,000	$4,000	$0	0.00%
Total Revenues	**$64,170,541**	**$65,134,646**	**$66,706,213**	**$1,571,567**	**2.41%**
Expenditures					
Transfers Out	$7,237,531	$6,388,999	$6,805,172	$416,173	6.51%
Personnel Costs	$3,646,717	$3,847,514	$3,989,372	$141,858	3.69%
Operational Support	$897,304	$1,031,140	$980,236	($50,904)	-4.94%
Contracted Services	$202,307	$196,938	$367,017	$170,079	86.36%
Equip Lease & Utilities	$58,258	$60,824	$77,097	$16,273	26.75%
Debt Service	$80,895	$78,492	$76,087	($2,405)	-3.06%
Maintenance	$33,716	$82,730	$59,660	($23,070)	-27.89%
Travel/Training	$15,912	$24,050	$22,260	($1,790)	-7.44%
Equipment/Capital Outlay	$0	$0	$1,000	$1,000	100.00%
Reimbursement of Services	($3,333,842)	($3,416,957)	($3,302,375)	$114,582	-3.35%
Total Expenditures	**$8,838,798**	**$8,293,730**	**$9,075,526**	**$781,796**	**9.43%**



Human Resources

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Administration and Employment
    - Maintain employee records
    - Provide policy guidance
    - Administer benefits
    - On-board new employees
    - Maintain property and liability insurances
    - Oversee assessment centers for Police and Fire
- Safety and Health
    - Occupational Health & Safety Administration (OSHA) compliance
    - Wellness program

FY 2021 Major Accomplishments

- Partnered with Segal to conduct a pay study
- Partnered with Technology Services and Laserfiche to begin digitizing personnel files

FY 2022 Budget Highlights

- Coordinate two leadership academies (supervisory training) for employees
- Purchase property and liability coverages for all City properties
- File all claims through the claims administrator
- Purchase workers' compensation coverage and process claims

Goals

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

Human Resources

Objectives

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

Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of property/casualty insurance claims processed	Workload Measure	80	67	60
# of employment applications taken	Workload	7,839	7,567	7,800
Average cost of property/casualty claims	Effectiveness	$3,938.41	$2,548.00	$2,500.00
# of individuals promoted/hired	Effectiveness	150	202	150
# of physician required medicals	Effectiveness	45	26	20

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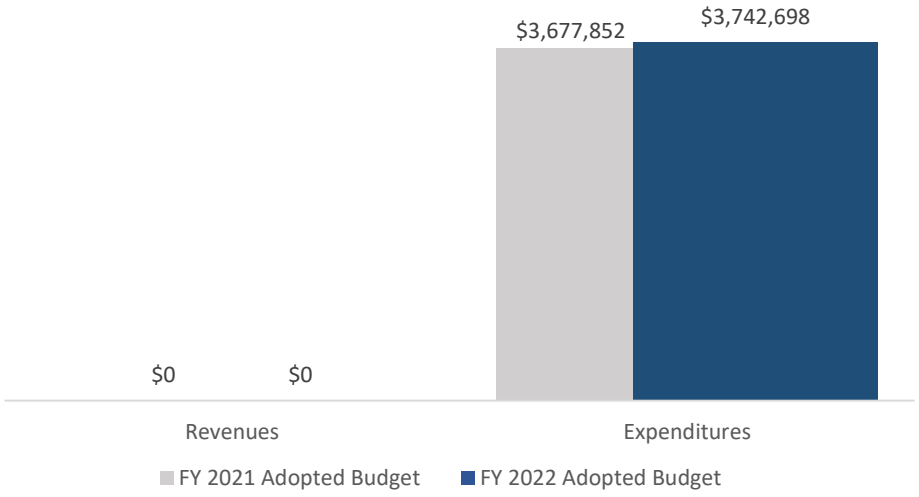
Human Resources

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$18,430	$0	$0	$0	0.00%
Total Revenues	**$18,430**	**$0**	**$0**	**$0**	**0.00%**
Expenditures					
Personnel Costs	$2,432,633	$2,672,910	$2,677,775	$4,865	0.18%
Operational Support	$1,423,312	$1,537,773	$1,559,544	$21,771	1.42%
Contracted Services	$96,808	$71,180	$116,930	$45,750	64.27%
Travel/Training	$2,167	$26,645	$26,495	($150)	-0.56%
Maintenance	$575	$5,400	$3,540	($1,860)	-34.44%
Equip Lease & Utilities	$2,763	$2,820	$2,820	$0	0.00%
Reimbursement of Services	($592,167)	($638,876)	($644,406)	($5,530)	0.87%
Total Expenditures	**$3,366,092**	**$3,677,852**	**$3,742,698**	**$64,846**	**1.76%**



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Planning

Department Summary

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

Departmental Divisions and Responsibilities

- Current and long-range planning for the City
- Comprehensive and small area planning and design

FY 2021 Major Accomplishments

- Unified Development Ordinance update phase three of four

FY 2022 Budget Highlights

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

Goals

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

Objectives

- Continue comprehensive review and revision of the Code of Ordinances in order to update and modernize it
- Revise the Unified Development Ordinance and bring it into compliance with new state law (Chapter 160D)
- Update the City's 2025 Comprehensive Plan

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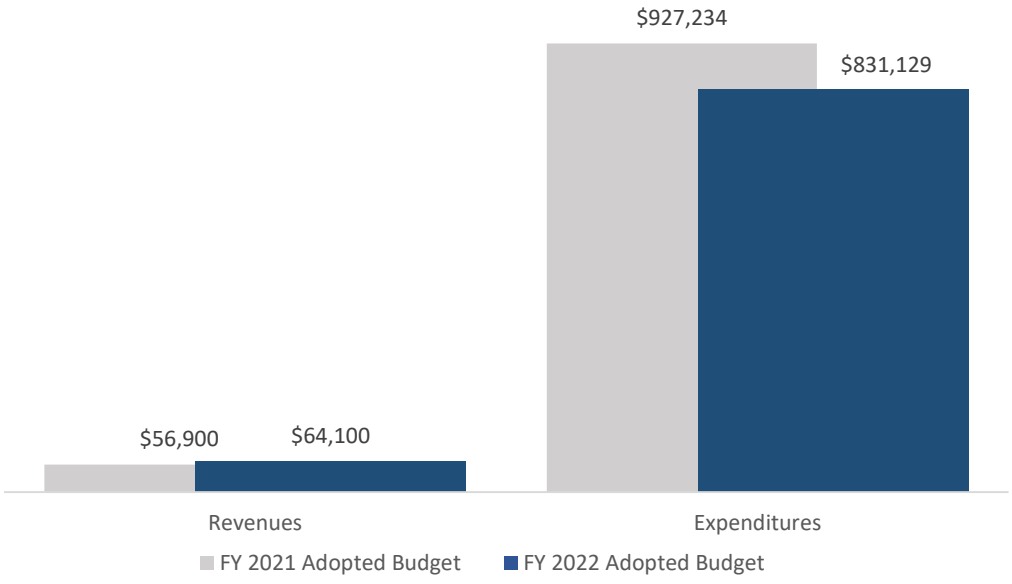
Planning

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$53,318	$56,900	$64,100	$7,200	12.65%
Total Revenues	**$53,318**	**$56,900**	**$64,100**	**$7,200**	**12.65%**
Expenditures					
Personnel Costs	$603,792	$722,547	$781,609	$59,062	8.17%
Contracted Services	$313,563	$250,000	$92,350	($157,650)	-63.06%
Operational Support	$42,351	$56,271	$48,035	($8,236)	-14.64%
Travel/Training	$6,768	$6,377	$6,300	($77)	-1.21%
Maintenance	$1,740	$6,200	$5,030	($1,170)	-18.87%
Equip Lease & Utilities	$950	$950	$950	$0	0.00%
Reimbursement of Services	($107,271)	($115,111)	($103,145)	$11,966	-10.40%
Total Expenditures	**$861,893**	**$927,234**	**$831,129**	**($96,105)**	**-10.36%**



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Fire

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Administration
    - Oversee the entire operations of the fire department
    - Set forth policies and procedures to ensure the safety of personnel while maintaining the highest level of service to the community
    - Develops annual budget proposal and controls budgetary expenses
    - Prepares and reviews administrative and operational reports
    - Promotes, assigns, and disciplines all personnel
    - Supervises maintenance of all records and materials associated with fire prevention or suppression activities and administration
    - Monitor call-related data and identify trends to ensure adequate service response throughout the City
    - Respond 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
    - Plan, supervise and direct a 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
  - 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

FY 2021 Major Accomplishments

- Placed in service a new Fire Engine at the Armstrong Park Road Station
- Members completed over 38,000 hours of training
- Completed over 700 building plan reviews and conducted over 4,700 fire inspections
- Completed the promotional process for Fire Battalion Chief and Fire Captain
- Purchased carcinogen particulate hoods and a second set of firefighting gloves to reduce cancer exposure
- Purchased two thermal imaging cameras, one for Engine 6 and the other for Engine 8

FY 2022 Budget Highlights

- New thermal imaging camera for Engine 4
- New hazmat meters and docking stations

Goals

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

Objectives

- Complete our annual compliance report for the Commission on Fire Accreditation International (CFAI)
- Ensure all fire department members receive the required training recommended by the Insurance Service Office (ISO)
- Complete the purchase of a Fire Engine to be assigned to the Hudson Boulevard Fire Station (2020 Budget) to coincide with our Fire Apparatus Replacement Schedule
- Begin the purchase process for a new Hazardous Materials Response Apparatus

- Maintain the Fire Inspection Schedule set forth by the North Carolina Fire Prevention Code
- Coordinate with the Human Resources Department to administer the Fire Engineer's Exam

Performance Summary

Life Safety Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of inspections	Workload	6,100	6,444	6,800
# of violation notices issued	Workload	5,200	5,621	5,200
# of education programs conducted	Workload	195	24	100
# of inspections per inspector	Efficiency	1,900	1,611	1,700
# of complaints per inspector	Efficiency	11	14	9
% of violations arising from an inspection	Effectiveness	72%	52%	47%
Number of residents receiving public education & training	Effectiveness	12,554	79	5,000
Public education program hours of training provided	Effectiveness	365	26	150
Fire cause & origin investigations	Effectiveness	410	347	300

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Training Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of training hours per firefighter	Workload	234	223	230
Total number of required certifications held by firefighters	Efficiency	523	591	625
% of employees meeting NC mandate of 36 hours of training per firefighter to maintain eligibility for pension fund	Effectiveness	100%	100%	100%
Total training hours logged per year	Effectiveness	31,330	31,528	32,000
% of employees meeting ISO recommendation of 240 hours of training per employee	Effectiveness	68%	62%	70%

Operations Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of dispatched calls	Workload	10,364	9,899	10,000
# of HazMat incidents	Workload	17	134	100
Total property loss from fires	Efficiency	$1,162,489	$3,288,850	$2,500,000
Total dollar savings from fires	Efficiency	$39,965,416	$36,576,456	$36,000,000
First Unit on Scene from Create to Arrived Under 5 Minutes in percentage	Effectiveness	57%	71%	90%
First unit on scene from enroute to arrival under 5 minutes in percentage	Effectiveness	69%	82%	90%
Effective Response force time*	Effectiveness	89%	86%	90%

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

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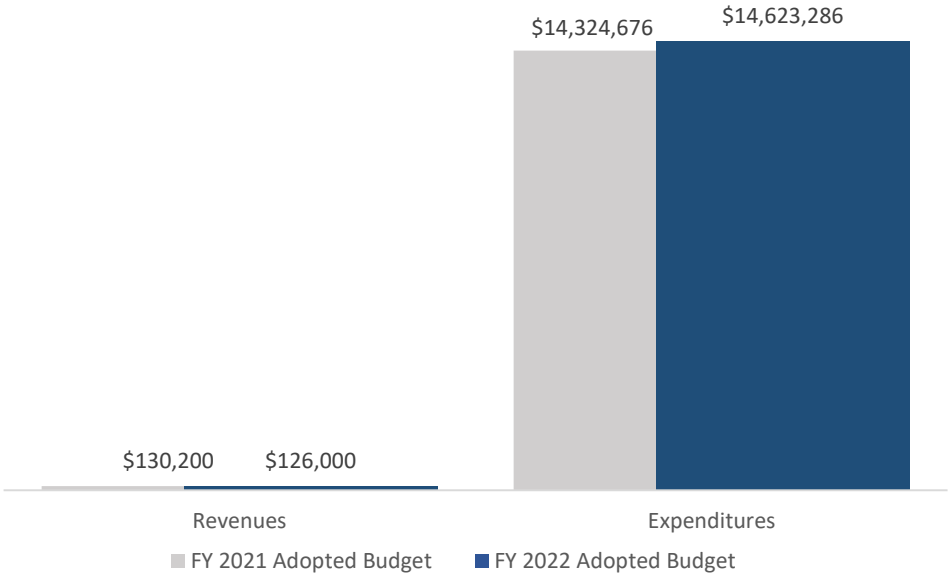
Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$673,756	$90,000	$86,000	($4,000)	-4.44%
Fees	$44,191	$40,200	$40,000	($200)	-0.50%
Operating Grants	$9,909	$0	$0	$0	0.00%
Total Revenues	**$727,856**	**$130,200**	**$126,000**	**($4,200)**	**-3.23%**
Expenditures					
Personnel Costs	$11,319,835	$11,778,585	$12,141,644	$363,059	3.08%
Equip Lease & Utilities	$952,018	$964,586	$939,572	($25,014)	-2.59%
Operational Support	$797,463	$933,909	$872,814	($61,095)	-6.54%
Debt Service	$1,003,843	$328,221	$314,826	($13,395)	-4.08%
Maintenance	$279,970	$296,775	$296,830	$55	0.02%
Travel/Training	$44,001	$7,600	$36,600	$29,000	381.58%
Equipment/Capital Outlay	$28,855	$8,000	$14,000	$6,000	75.00%
Contracted Services	$6,218	$7,000	$7,000	$0	0.00%
Total Expenditures	**$14,432,203**	**$14,324,676**	**$14,623,286**	**$298,610**	**2.08%**



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Police

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

- Training
  - Coordinates training for new officers, in-service officers, and reserve officers
  - Responsible for maintaining the Police Firing Range
- Criminal Investigations
  - Detectives
    - Specialize in investigating adult crimes, over the age of 18 years, including violent crimes, property crimes, sex-related crimes, and cyber-crimes
    - Helps address victim's needs
  - Youth
    - Specialize in investigating youth crimes, under the age of 18 years, including violent crimes, property crimes, sex-related crimes, and cyber-crimes
  - Crime Scene Investigators (CSI)
    - Specially trained detectives that collect and gather evidence at crime scenes
    - Responsible for securing crime scenes, photographing crime scenes, documenting and preserving physical and cyber evidence, and testifying in court
- Special Investigations
  - VICE
    - Investigate crimes related to prostitution, gambling, and narcotics
    - Responsible for collecting intelligence data on criminal activity
  - ABC Enforcement
    - Works to reduce crime and enhance public safety through fair and consistent enforcement of the state laws related to alcoholic beverage control, gambling, controlled substances and nuisance abatement, as well as other criminal regulatory matters in the interest of health and public safety
- Property and Evidence Bureau
  - Has custodial responsibility for all evidence and found property
  - Responsible for safeguarding, handling and storing evidence in a proper and professional manner, as well as preserving the evidentiary integrity of the property
- Quartermaster
  - Assists administrative personnel with the oversight and inventory of departmental assets.
  - Responsible for making sure equipment, materials, and systems are available and functioning for every day operation

- Special Units/Accounts
  - Special Situations
    - Special situations include SWAT, Sniper, Mobile Field Force, Crisis Negotiators, Bomb Squad, and the Mobile Command Truck

Police

FY 2021 Major Accomplishments

- Establishment of a dedicated Recruiting Officer Position
- Awarded $422,441 in grant funding from local, state, and federal granting agencies
- Embarked on a new Stratified Policing Initiative in partnership with Radford University
- Initiated a Police Athletic League program in partnership with Gastonia Parks and Recreation
- Increased telecommunications capabilities to better serve the community
- Implemented an Employee of the Month program
- Enacted a Part-Time Officer program
- Improved the agency's social media presence

FY 2022 Budget Highlights

- Polygraph School for a second polygraphist
- Mobile Field Force equipment for Special Situations Unit
- Increased cost of ammunition

Goals

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

Objectives

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

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Performance Summary

Patrol Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# UCR Part I Crimes	Workload	3,782	3,674	3,500
# of sworn patrol officers per 1,000 UCR Part I Crime	Workload	28.56	29.94	31.42
Annual cost per dispatched call	Efficiency	$138.11	$133.47	$135.00
# dispatched calls per patrol officer	Efficiency	1,481	1,467	1,450
Annual average response time to highest priority calls	Effectiveness	0:06:07	0:06:25	0:05:00
Annual # of sustained complaints about patrol officers per 10,000 population	Effectiveness	2.72	3.88	2.72

Support Services Division

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# UCR Part I Crimes reported annually, specified by type of crime	Workload	3,782	3,674	3,500
# of cases assigned annually	Workload	1,548	1,814	2,000
Cost per case assigned annually	Efficiency	$2,423.63	$2,161.07	$2,000.00
# of cases assigned annually per investigative officer	Efficiency	90.0	95.0	105.0
# UCR Part I crimes cleared in year as % of such crimes reported in year	Effectiveness	41.3%	41.6%	42.0%
# of sustained complaints about investigative officers per 10,000 population (internal affairs)	Effectiveness	0.26	0.13	0.13

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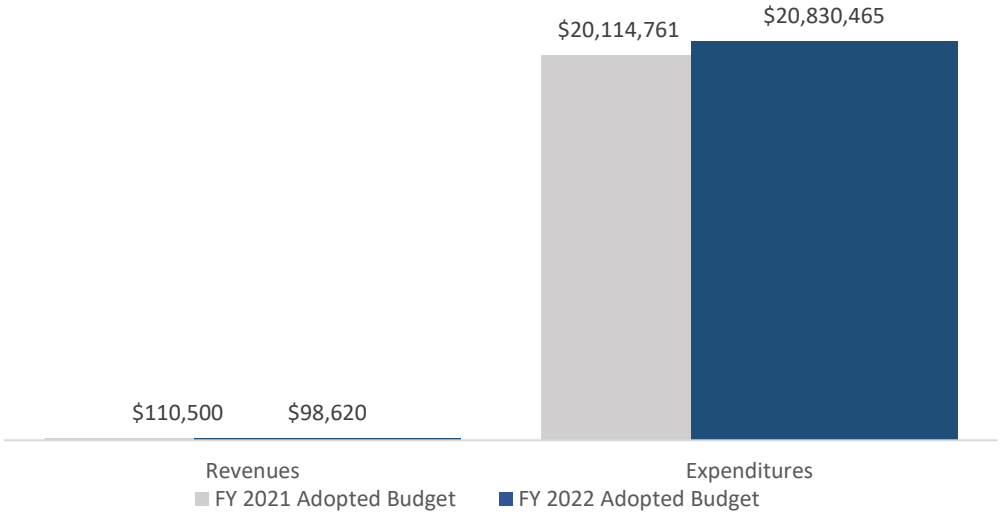
Police

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$114,054	$105,000	$94,620	($10,380)	-9.89%
Fees	$5,853	$5,500	$4,000	($1,500)	-27.27%
Investment Earnings	$6	$0	$0	$0	0.00%
Operating Grants	$11,246	$0	$0	$0	0.00%
Total Revenues	**$131,158**	**$110,500**	**$98,620**	**($11,880)**	**-10.75%**
Expenditures					
Personnel Costs	$15,866,799	$16,842,288	$17,529,122	$686,834	4.08%
Operational Support	$1,869,955	$2,078,416	$2,089,091	$10,675	0.51%
Equip Lease & Utilities	$699,898	$736,293	$687,358	($48,935)	-6.65%
Maintenance	$363,292	$302,259	$326,039	$23,780	7.87%
Contracted Services	$79,494	$97,155	$115,255	$18,100	18.63%
Travel/Training	$40,122	$50,350	$73,600	$23,250	46.18%
Equipment/Capital Outlay	$7,000	$8,000	$10,000	$2,000	25.00%
Total Expenditures	**$18,926,561**	**$20,114,761**	**$20,830,465**	**$715,704**	**3.56%**



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Parks & Recreation

Mission Statement

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

Department Summary

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

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

Department Summary

- Administration
    - Rentals, day to day operations, budgets, planning, expenditures, revenues, capital projects, payroll
- Athletics
    - Youth and adult athletics, senior games,
- Cemeteries
    - Cemetery landscaping, burials, and headstones, columbarium
- Community Centers & Parks
    - Programming, open space, and rentals
- Landscaping city facilities and grounds
- Maintenance/Development
    - Athletic fields, interstate interchanges, projects, parks
- Seasonal Facilities
    - Skeet and Trap, Train, Playgrounds, swimming pool, and Lakefront- operations
- Senior/Special Populations
    - Senior & Special pop programming, dances, community groups, senior games
- Special Events
    - July 4th, fall carnival, Winter Wonderland, Gaston Maz, Art show, Music license, Rotary pavilion, and In kind Service Requests, Downtown events and ribbon cuttings

Parks & Recreation

FY 2021 Major Accomplishments

- Completed basketball gym floor replacements at Phillips and Bradley Community Center
- Completed construction of Columbarium at Armstrong Cemetery
- Completed board replacement on piers, docks and boardwalk at Rankin Lake
- Opening of the newly renovated Rankin Lake Clubhouse for rentals
- Addition of new job classification (Horticulturist)
- Purchasing FF&E items for FUSE
- Completed landscaping projects at FUSE, Police Dept., Community Garden, and Farmers Market
- Completed Memorial Hall flooring and inside painting projects (admin office)
- Completed Flooring and painting projects at Bradley, T Jeffers, Phillips, and Erwin Community Centers
- Completed Flooring and painting project at Ferguson Branch Library
- Installation of 4 new LED gym scoreboards at community centers
- Assist KGB with splitting and selling wood
- Finalized contract with Woolpert to provide professional services for redevelopment of Linwood Springs Golf Course
- Completed 1st public Dog Park (Downtown)
- Installation of new irrigation system at Sims Park
- Completed Security cameras at Erwin, Sims, T Jeffers, and Lineberger Park

FY 2022 Budget Highlights

- Complete wooden athletic light pole replacement plan at Erwin Center
- Complete site specific/master plan for Linwood Springs property
- Completion of PARTF (Parks and Recreation Trust Fund), RTP (Recreational Trails- Program Grant), LWCF Land Water Conservation Fund grant applications
- Addition of three new Landscape Technicians for downtown, FUSE, and parks)
- Continued Downtown and street beautification projects
- Continue partnership with Rotary Club to provide summer concert series
- Special Events (Multi Cultural event, July 4th, and Christmas in the City)
- Continuation of successful swimming pool contract with Trident Pool Management Group
- Complete gym floor replacement at T Jeffers Community Center
- Complete safety related items at Memorial Hall

Goals

- Continue successful partnerships with community stakeholders
- Complete safety (lighting and security camera) upgrades at all facilities
- Continue to update facilities and parks and replace outdated equipment
- Increase Parks and Recreation facility, parks and program awareness
- Develop site plan, cost estimates, and funding opportunities for All Inclusive Park for special populations, seniors, and veterans

- Improve park maintenance city-wide by continuing a staff reorganization to create more depth of knowledge, experience and opportunity in staffing that will also improve overall service to the community for parks and recreational facility maintenance
- Increase youth and adult participation in facilities, programs, and athletics
- Plan and Implement a successful Special Event series
- Develop site specific master plans for several facilities listed in the Comprehensive Master Plan
- Increase revenue opportunities using marketing and sponsorship trends
- Expansion of Rotary Pavilion Park

Objectives

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

Performance Summary

Athletics Division

Performance Indicator	Measure Type	2019-2020 Actual*	2020-2021 Actual*	2021-2022 Goal
# of youth athletic teams	Workload	147	90	200
# of adult athletic teams	Workload	33	8	50
# of swimmers at City pool facilities	Workload	20,879	15,408	20,000[A]
Monthly cost per athletic team participant (youth)	Efficiency	$15.21	$26.51	$12.52
Monthly cost per athletic team participant (adult)	Efficiency	$11.82	$53.56	$10.01
Total cost for operation of City pool facilities (10 & 12 weeks)*	Efficiency	$108,300	$102,248	$75,000[A]
% of cost of pool operation vs. revenues received	Effectiveness	175.63%	339.00%	94.00%

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

A – assuming Erwin pool is closed

Organized Programs Division

Performance Indicator	Measure Type	2019-2020 Actual*	2020-2021 Actual*	2021-2022 Goal
# of participants in special population activities	Workload	18	-	7
# of adults participating in programs	Workload	176	65	97
# of children attending live theatrical performances	Workload	8	-	-
Monthly cost per special population participant	Efficiency	$1.41	N/A	$3.01
Monthly cost per adult program participant	Efficiency	$1.37	$3.63	N/A
Monthly cost per theatrical performance attendee	Efficiency	$1.46	N/A	N/A
% of cost of program operation vs. revenue received	Effectiveness	8.29%	30.89%	16.23%
% of cost of special population programs vs. revenue received	Effectiveness	9.49%	N/A	5.50%
% of cost of theatrical performances vs. revenue received	Effectiveness	6.29%	N/A	N/A
% of cost of adult program vs. revenue received	Effectiveness	8.29%	30.89%	21.00%

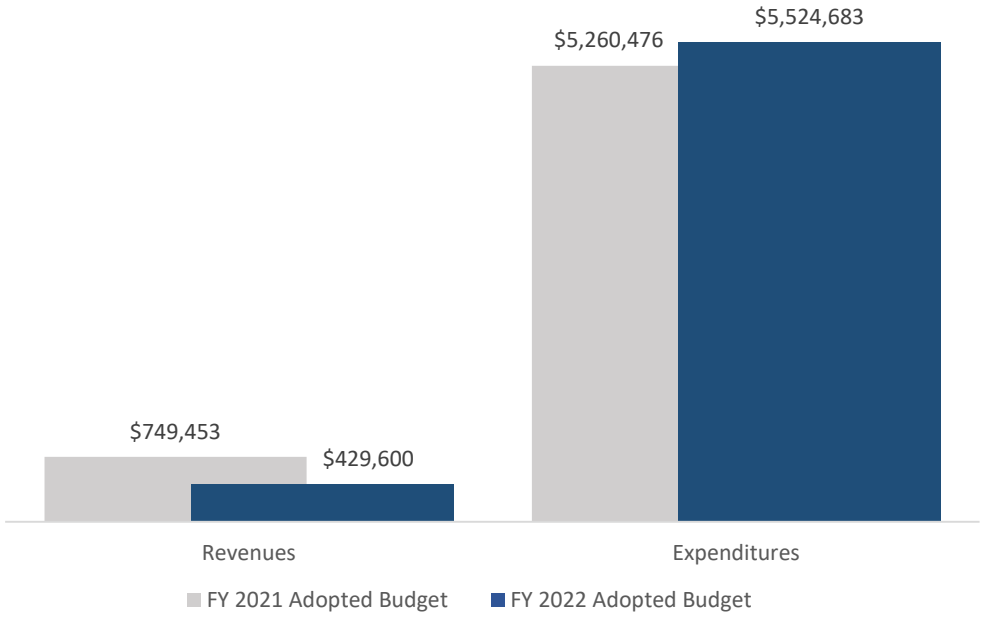
** COVID-19 resulted in facility closures and cancelled activities, resulting in less participants and decreased revenues to offset the operating expenditures.*

Kayaks at Rankin Lake Park

Parks & Recreation

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$462,691	$740,453	$429,600	($310,853)	-41.98%
Non-recurring Grants	$40	$0	$0	$0	0.00%
Other Revenues	$288,944	$9,000	$0	($9,000)	-100.00%
Total Revenues	**$751,676**	**$749,453**	**$429,600**	**($319,853)**	**-42.68%**
Expenditures					
Personnel Costs	$3,469,077	$3,702,881	$3,893,102	$190,221	5.14%
Contracted Services	$304,631	$295,689	$503,939	$208,250	70.43%
Maintenance	$778,889	$244,070	$479,650	$235,580	96.52%
Equip Lease & Utilities	$382,950	$481,936	$472,344	($9,592)	-1.99%
Operational Support	$377,929	$771,384	$419,176	($352,208)	-45.66%
Debt Service	$479,854	$156,740	$150,335	($6,405)	-4.09%
Purchases - Resale	$80,272	$61,500	$87,800	$26,300	42.76%
Travel/Training	$21,341	$17,536	$22,904	$5,368	30.61%
Equipment/Capital Outlay	$110,656	$8,400	$7,000	($1,400)	-16.67%
Reimbursement of Services	($448,139)	($479,660)	($511,567)	($31,907)	6.65%
Total Expenditures	**$5,557,459**	**$5,260,476**	**$5,524,683**	**$264,207**	**5.02%**



Schiele Museum

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

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

FY 2021 Major Accomplishments

- Renovated and opened The Farm outdoor exhibit
- Prepared the building for public visitation within COVID-19 guidelines from the Centers for Disease Control and Prevention (CDC) and the State of North Carolina
- Created new programs to accommodate audience changes resulting from COVID-19

FY 2022 Budget Highlights

- Decrease in projected revenues as a result of COVID-19

Goals

- Complete the City of Gastonia – Schiele Museum Public/Private Partnership Assessment Study
- Provide exciting educational experiences for a diverse audience of students and families
- Develop new exhibits and programs to increase the attendance and bring more visitors to Gastonia
- Expand the effective use of technology to enhance the visitor experience
- Expand marketing efforts to reach new and diverse audience segments

Objectives

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

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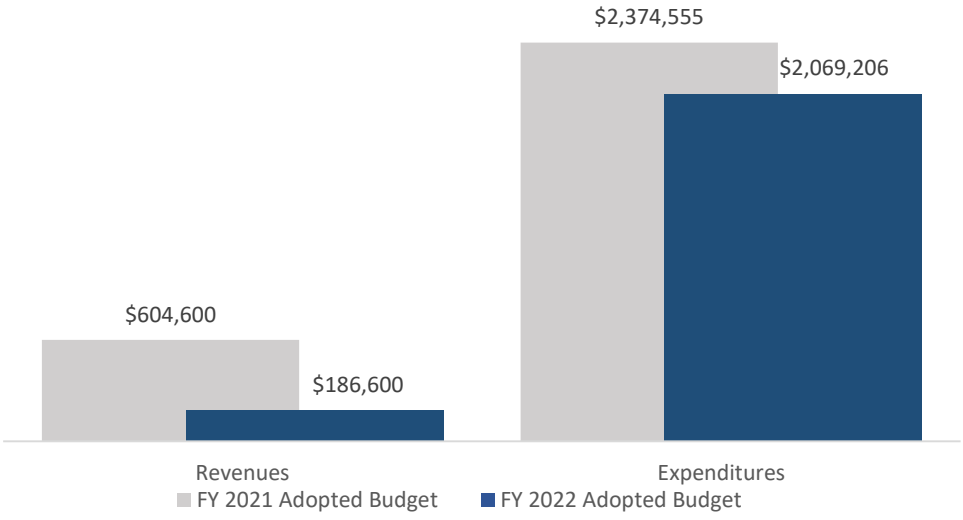
Schiele Museum

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$387,062	$540,600	$186,600	($354,000)	-65.48%
Other Revenues	$542,343	$64,000	$0	($64,000)	-100.00%
Total Revenues	**$929,405**	**$604,600**	**$186,600**	**($418,000)**	**-69.14%**
Expenditures					
Personnel Costs	$1,381,988	$1,558,446	$1,626,050	$67,604	4.34%
Operational Support	$387,403	$572,070	$219,110	($352,960)	-61.70%
Equip Lease & Utilities	$92,652	$97,611	$81,520	($16,091)	-16.48%
Debt Service	$537,593	$54,822	$53,183	($1,639)	-2.99%
Maintenance	$50,956	$62,484	$52,380	($10,104)	-16.17%
Contracted Services	$48,410	$28,372	$32,813	$4,441	15.65%
Equipment/Capital Outlay	$0	$0	$4,000	$4,000	100.00%
Travel/Training	$2,810	$750	$150	($600)	-80.00%
Total Expenditures	**$2,501,812**	**$2,374,555**	**$2,069,206**	**($305,349)**	**-12.86%**



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Public Works

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Building & Grounds
  - Maintains all City facilities
- Equipment Services
  - Manages and maintains vehicles and equipment and fueling stations for the City
- 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 348 miles of City streets and 100 miles of North Carolina Department of Transportation (NCDOT) roads

FY 2021 Major Accomplishments

- Installed 36 wayfinding signs
- Implemented an asset management plan for power tools
- Developed preliminary plans to replace the City's traffic signal and closed circuit television (CCTV) system
- Upgraded vehicle lifts at the Garage
- Obtained the First Year Silver Certificate of Safety Achievement from the Department of Labor
- Began performing Americans with Disabilities (ADA) compliance assessments for City facilities

FY 2022 Budget Highlights

- Replacement of Equipment Services roof
- Continue ADA compliance assessments for City facilities

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications, as well as administrative tasks for the Department and Division
- Provide quality fleet management services through the maintenance and repairs of all City vehicles in a cost effective and efficient manner

- Improve building illumination and energy efficiency
- Evaluate all City facilities to develop a master capital improvement plan
- Continue to implement the City's new traffic signal system

Objectives

- Maintain Blue Seal of Excellence Recognition through ASE which identifies highly qualified fleet repair facilities and their commitment to excellence
- Garland Business Center to be upgraded with high efficiency LED lighting
- Develop an improved street sweeping program to include zone maps and time elements

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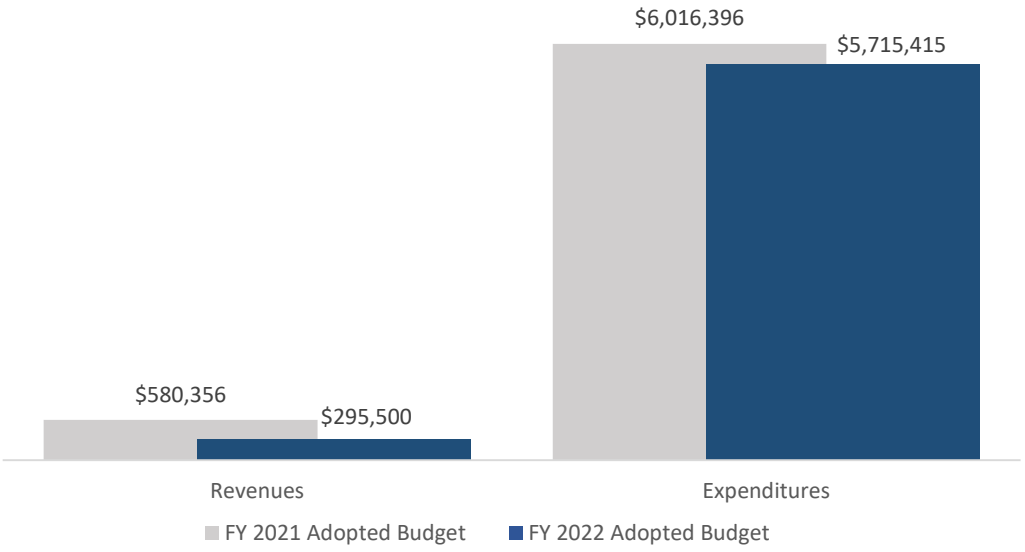
Public Works

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
State Transfers	$283,133	$271,650	$275,000	$3,350	1.23%
Other Revenues	$290,861	$288,106	$10,500	($277,606)	-96.36%
Fees	$10,848	$20,600	$10,000	($10,600)	-51.46%
Solid Waste Charges	$257	$0	$0	$0	0.00%
Investment Earnings	$223	$0	$0	$0	0.00%
Total Revenues	**$585,321**	**$580,356**	**$295,500**	**($284,856)**	**-49.08%**
Expenditures					
Personnel Costs	$2,905,621	$3,231,265	$3,127,563	($103,702)	-3.21%
Debt Service	$2,750,329	$2,746,735	$2,330,891	($415,844)	-15.14%
Maintenance	$681,282	$436,635	$680,032	$243,397	55.74%
Operational Support	$156,313	$676,921	$215,593	($461,328)	-68.15%
Contracted Services	$68,811	$97,548	$117,623	$20,075	20.58%
Equip Lease & Utilities	$130,414	$142,228	$95,186	($47,042)	-33.08%
Equipment/Capital Outlay	$70,604	$45,000	$75,300	$30,300	67.33%
Travel/Training	$8,943	$7,960	$10,300	$2,340	29.40%
Reimbursement of Services	($1,103,548)	($1,367,896)	($937,073)	$430,823	-31.50%
Total Expenditures	**$5,668,767**	**$6,016,396**	**$5,715,415**	**($300,981)**	**-5.00%**



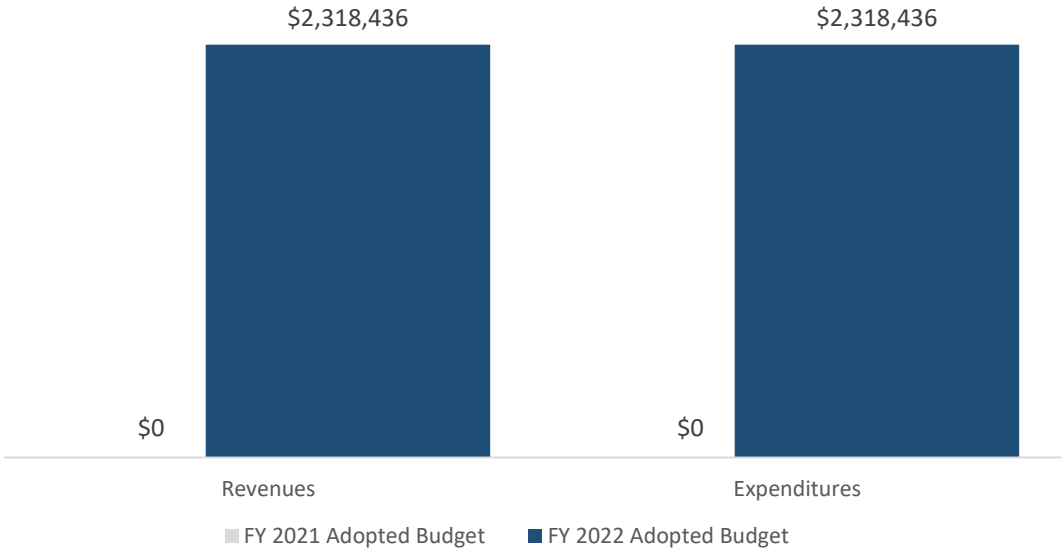
FUSE Facility Operations

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Transfers In	$0	$0	$2,192,628	$2,192,628	100.00%
Fees	$0	$0	$85,808	$85,808	100.00%
Other Revenues	$0	$0	$40,000	$40,000	100.00%
Total Revenues	**$0**	**$0**	**$2,318,436**	**$2,318,436**	**100.00%**
Expenditures					
Debt Service	$0	$0	$2,034,523	$2,034,523	100.00%
Equip Lease & Utilities	$0	$0	$153,905	$153,905	100.00%
Equipment/Capital Outlay	$0	$0	$85,808	$85,808	100.00%
Personnel Costs	$0	$0	$30,000	$30,000	100.00%
Contracted Services	$0	$0	$14,200	$14,200	100.00%
Total Expenditures	**$0**	**$0**	**$2,318,436**	**$2,318,436**	**100.00%**

Facility opened in spring 2021. Therefore, FY 2022 is the first year for operating expenditures adopted with the budget.

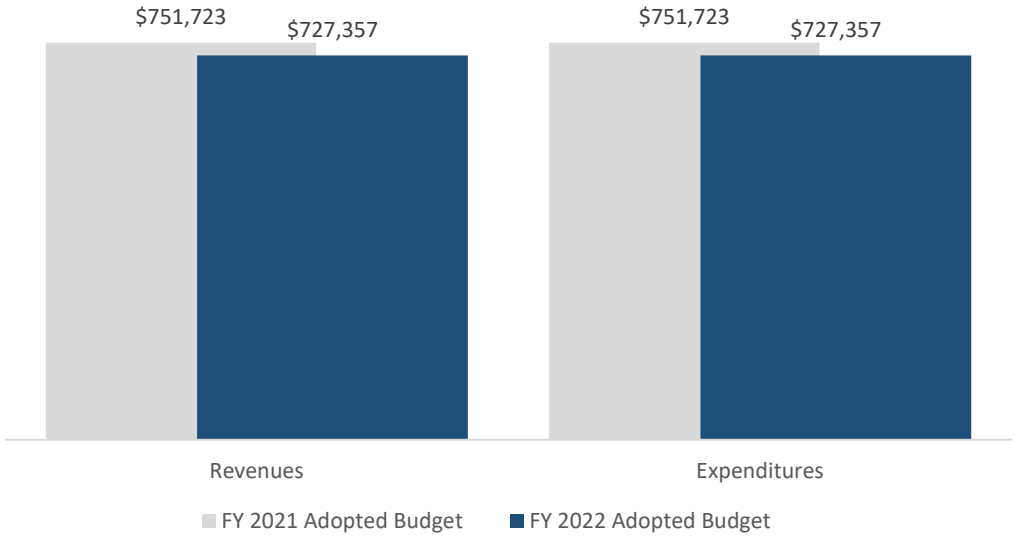


Gastonia Conference Center

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$8,184,745	$577,700	$684,575	$106,875	18.50%
Transfers In	$40,000	$40,000	$40,000	$0	0.00%
Appropriated Fund Balance	$0	$134,023	$2,782	($131,241)	-97.92%
Investment Earnings	$2,075	$0	$0	$0	0.00%
Total Revenues	**$8,226,820**	**$751,723**	**$727,357**	**($24,366)**	**-3.24%**
Expenditures					
Debt Service	$8,052,569	$613,395	$589,080	($24,315)	-3.96%
Operational Support	$168,355	$128,328	$128,277	($51)	-0.04%
Maintenance	$12,133	$10,000	$10,000	$0	0.00%
Contracted Services	$6,667	$0	$0	$0	0.00%
Equipment/Capital Outlay	$21,146	$0	$0	$0	0.00%
Total Expenditures	**$8,260,869**	**$751,723**	**$727,357**	**($24,366)**	**-3.24%**

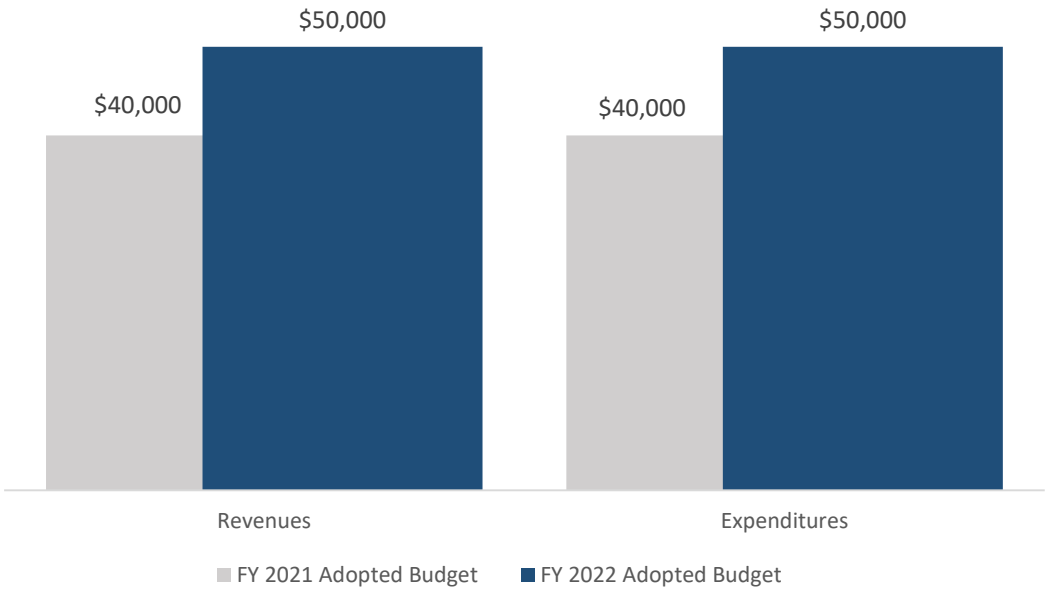


Solid Waste Disposal Tax

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$58,003	$40,000	$50,000	$10,000	25.00%
Investment Earnings	$918	$0	$0	$0	0.00%
Total Revenues	**$58,921**	**$40,000**	**$50,000**	**$10,000**	**25.00%**
Expenditures					
Operational Support	$0	$40,000	$50,000	$10,000	25.00%
Transfers Out	$5,000	$0	$0	$0	0.00%
Total Expenditures	**$5,000**	**$40,000**	**$50,000**	**$10,000**	**25.00%**

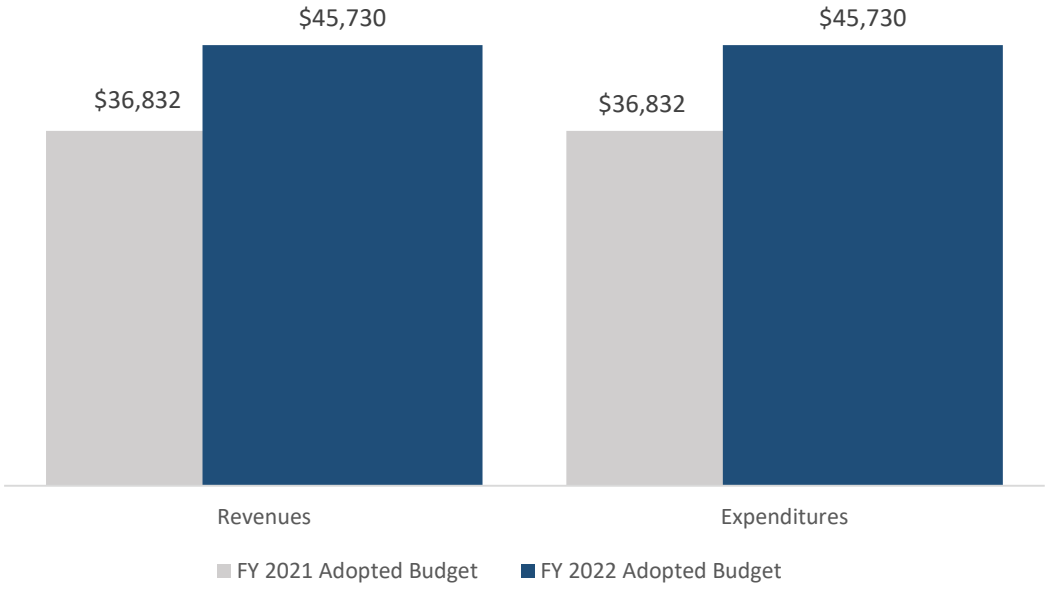


Technology Support

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$53,836	$35,400	$45,680	$10,280	29.04%
Investment Earnings	$1,242	$1,432	$50	($1,382)	-96.51%
Other Revenues	$91	$0	$0	$0	0.00%
Total Revenues	**$55,169**	**$36,832**	**$45,730**	**$8,898**	**24.16%**
Expenditures					
Contracted Services	$57,293	$27,550	$38,108	$10,558	38.32%
Operational Support	$15,437	$9,282	$5,122	($4,160)	-44.82%
Travel/Training	$0	$0	$2,500	$2,500	100.00%
Total Expenditures	**$72,730**	**$36,832**	**$45,730**	**$8,898**	**24.16%**



Building Services

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

Mission Statement

To provide a fair, efficient and sustainable environment for growth and development (both public and private) of the City, through clear and concise application of the NC Building Code.

Division Summary

Building Services is responsible for providing building inspections.

Divisions and Responsibilities

- Provide building inspections services

FY 2021 Major Accomplishments

- Successfully transitioned to new CityView software, allowing online services for customers to apply and track their project status

FY 2022 Budget Highlights

- Maintain expenditure levels and continue to look for opportunities to create more efficiencies through technologies
- Increase staffing to keep up with the increase in development

Goals

- Provide quality customer service to residents, customers, and project stakeholders
- Support economic development efforts

Objectives

- Provide all inspections within two business days per State mandate
- Provide all plan reviews in a timely manner

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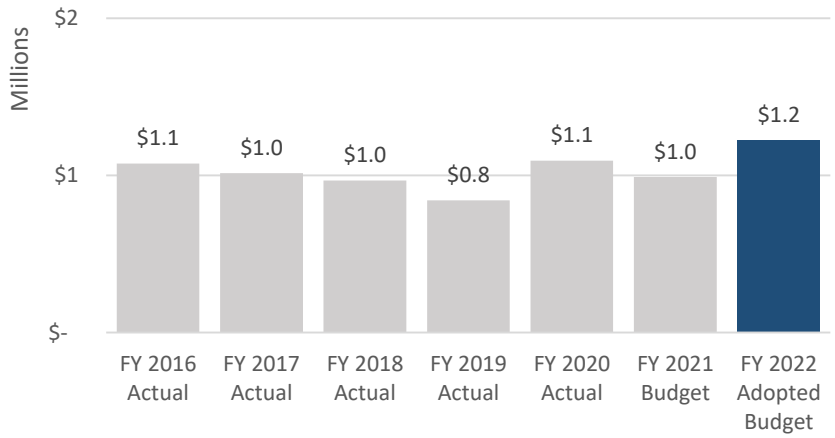
Building Services

Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of building inspections performed	Workload	22,086	21,387	22,000
Cost per inspection - all types	Efficiency	$42.88	$41.46	$40.15
Commercial plan reviews	Efficiency	266	437	400
Inspections performed (hours spent per item)	Effectiveness	2	2	2
% inspection responses within one working day of request	Effectiveness	90	90	90

MAJOR SOURCES OF REVENUES

Building Permits = $1,225,000



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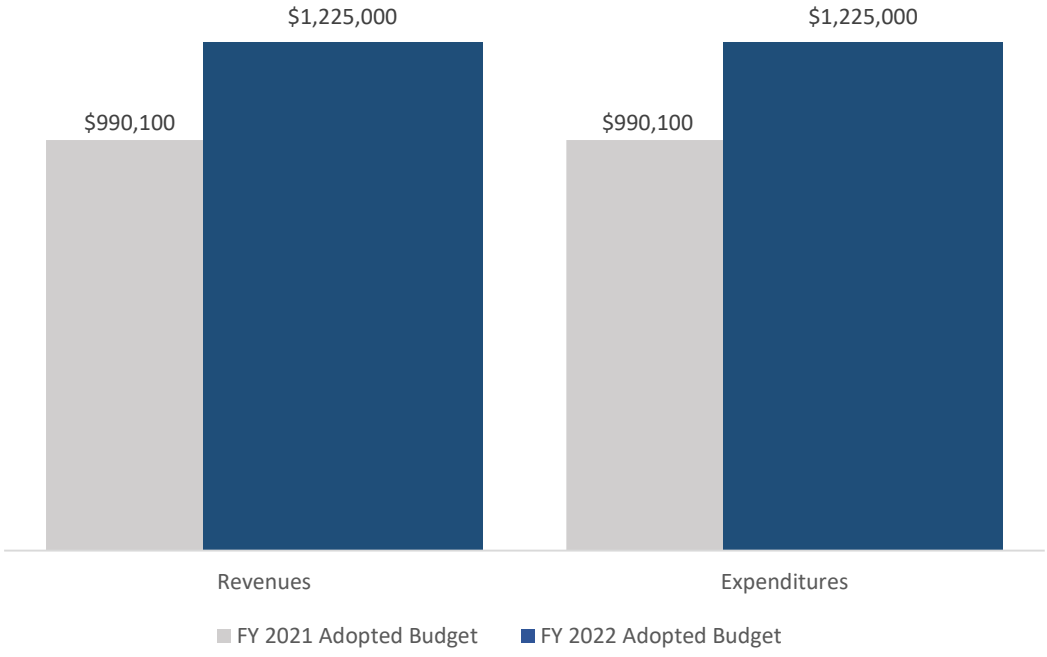
Building Services

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$0	$990,000	$1,225,000	$235,000	23.74%
Other Revenues	$0	$100	$0	($100)	-100.00%
Total Revenues	**$0**	**$990,100**	**$1,225,000**	**$234,900**	**23.72%**
Expenditures					
Personnel Costs	$0	$815,651	$996,309	$180,658	22.15%
Operational Support	$0	$155,266	$201,821	$46,555	29.98%
Equip Lease & Utilities	$0	$10,163	$16,310	$6,147	60.48%
Maintenance	$0	$5,020	$6,560	$1,540	30.68%
Travel/Training	$0	$4,000	$4,000	$0	0.00%
Total Expenditures	**$0**	**$990,100**	**$1,225,000**	**$234,900**	**23.72%**

Prior to FY 2021, Building Services was included in the General Fund (110)



Powell Bill

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

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

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

- Street Operations and Maintenance
    - Maintains 348 miles of streets
    - Street sweeping
    - Concrete operations and maintenance
    - Right-of-Way operations and maintenance
    - Storm drainage system maintenance

FY 2021 Major Accomplishments

- Developed a pavement assessment plan
- Developed a three-year resurfacing plan

FY 2022 Budget Highlights

- Continue annual resurfacing program

Powell Bill

Goals

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

Objectives

- Develop an improved street sweeping program to include zone maps and time elements
- Continue crack-pouring program as a part of street maintenance

Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# miles of streets City is responsible for maintaining*	Workload	445.11	451.70	455.70
Annual # tons of material put into place per mile maintained	Workload	10.94	11.96	11.85
Average annual cost per ton put into place by contractors for repaving	Efficiency	$261.50	$288.17	$300.00
Average annual cost per mile repaved during the year for repaving	Efficiency	$170,637	$149,556	$160,000
Rating on most recent pavement condition assessment, e.g. ITRE	Effectiveness	70.0	70.0	70.0
% of asphalt failures presenting road hazards that are abated within 24 hours of being identified	Effectiveness	100%	100%	100%
Average length of time taken to repair routine pavement failures, such as potholes, etc.	Effectiveness	1 Day	1 Day	1 Day

**includes 100 miles of State roads*

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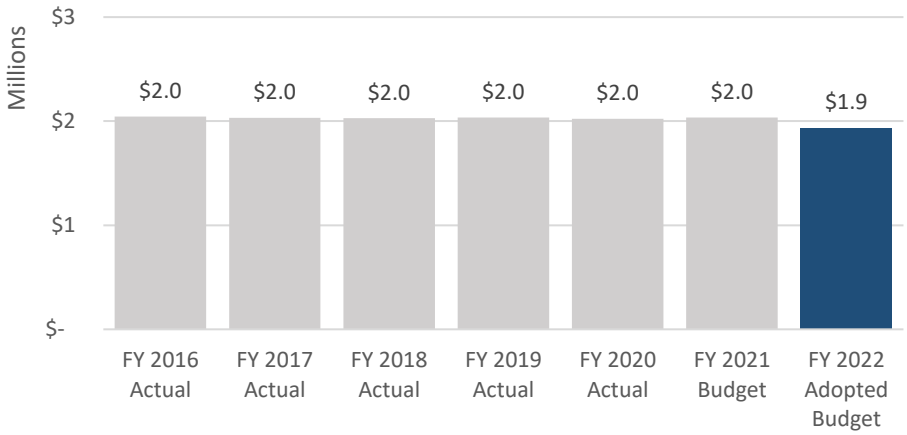
Powell Bill

MAJOR SOURCES OF REVENUES

Powell Bill funding = $1,936,096

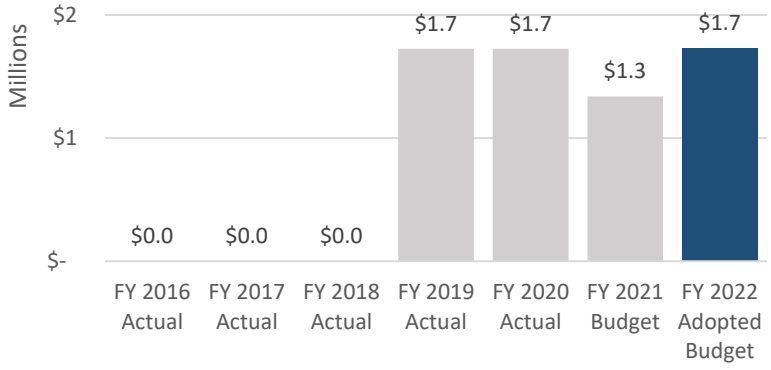
Three-quarters or 75% of the State's distribution to municipalities is appropriated on a per capita basis, while the remainder is distributed according to the number of miles of city-maintained streets.



Transfer from General Fund = $1,731,348

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

- General purpose – up to $5 may be used for any lawful purpose
- Public transportation – up to $5 may be used for "financing, constructing, operating, and maintaining local public transportation systems" if the municipality operates a public transportation system
- Public streets – the remainder must be used for "maintaining, repairing, constructing, reconstructing, widening, or improving public streets in the city or town that do not form a part of the State highway system"
    - Required transfer = $933,334

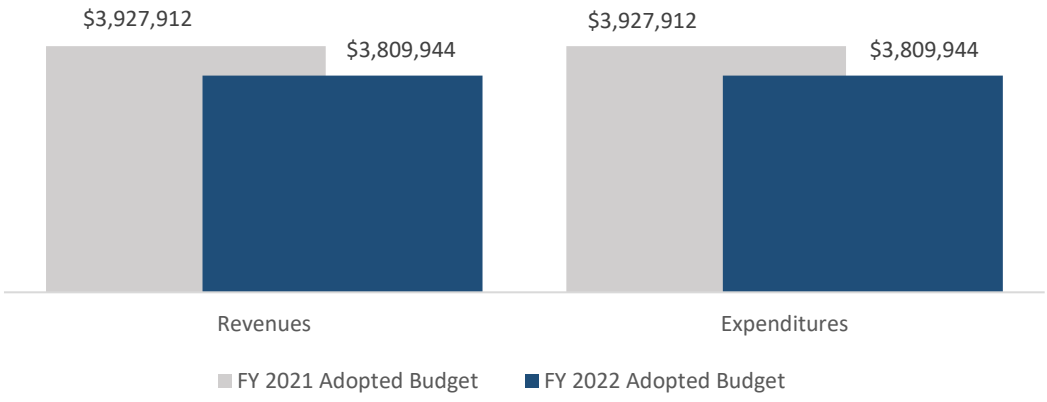


Prior to FY 2019, Powell Bill was included with the General Fund (110). Therefore, a transfer was not needed.

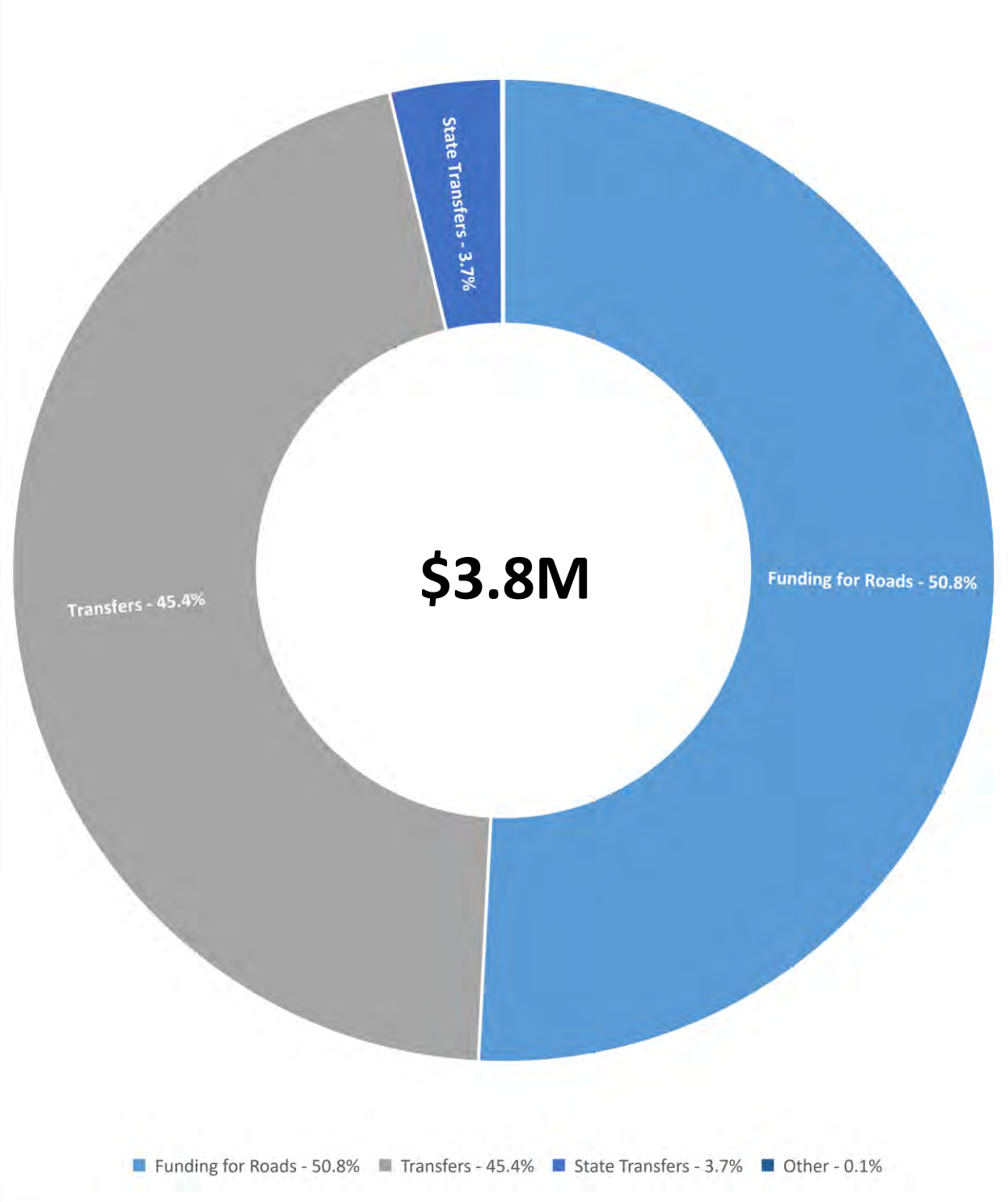
Powell Bill

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Funding for Roads	$2,023,631	$2,036,349	$1,936,096	($100,253)	-4.92%
Transfers In	$1,725,063	$1,725,063	$1,731,348	$6,285	0.36%
State Transfers	$111,960	$140,000	$140,000	$0	0.00%
Other Revenues	$1,377	$1,500	$1,500	$0	0.00%
Investment Earnings	$24,414	$25,000	$1,000	($24,000)	-96.00%
Total Revenues	**$3,886,445**	**$3,927,912**	**$3,809,944**	**($117,968)**	**-3.00%**
Expenditures					
Personnel Costs	$1,544,992	$1,695,315	$1,747,717	$52,402	3.09%
Maintenance	$3,347,376	$1,571,031	$1,651,655	$80,624	5.13%
Equip Lease & Utilities	$281,599	$253,052	$317,996	$64,944	25.66%
Operational Support	$170,723	$606,343	$255,512	($350,831)	-57.86%
Equipment/Capital Outlay	$12,021	$12,000	$31,000	$19,000	158.33%
Contracted Services	$5,210	$5,200	$6,000	$800	15.38%
Travel/Training	$725	$0	$6,000	$6,000	100.00%
Reimbursement of Services	($279,444)	($215,029)	($205,936)	$9,093	-4.23%
Total Expenditures	**$5,083,201**	**$3,927,912**	**$3,809,944**	**($117,968)**	**-3.00%**

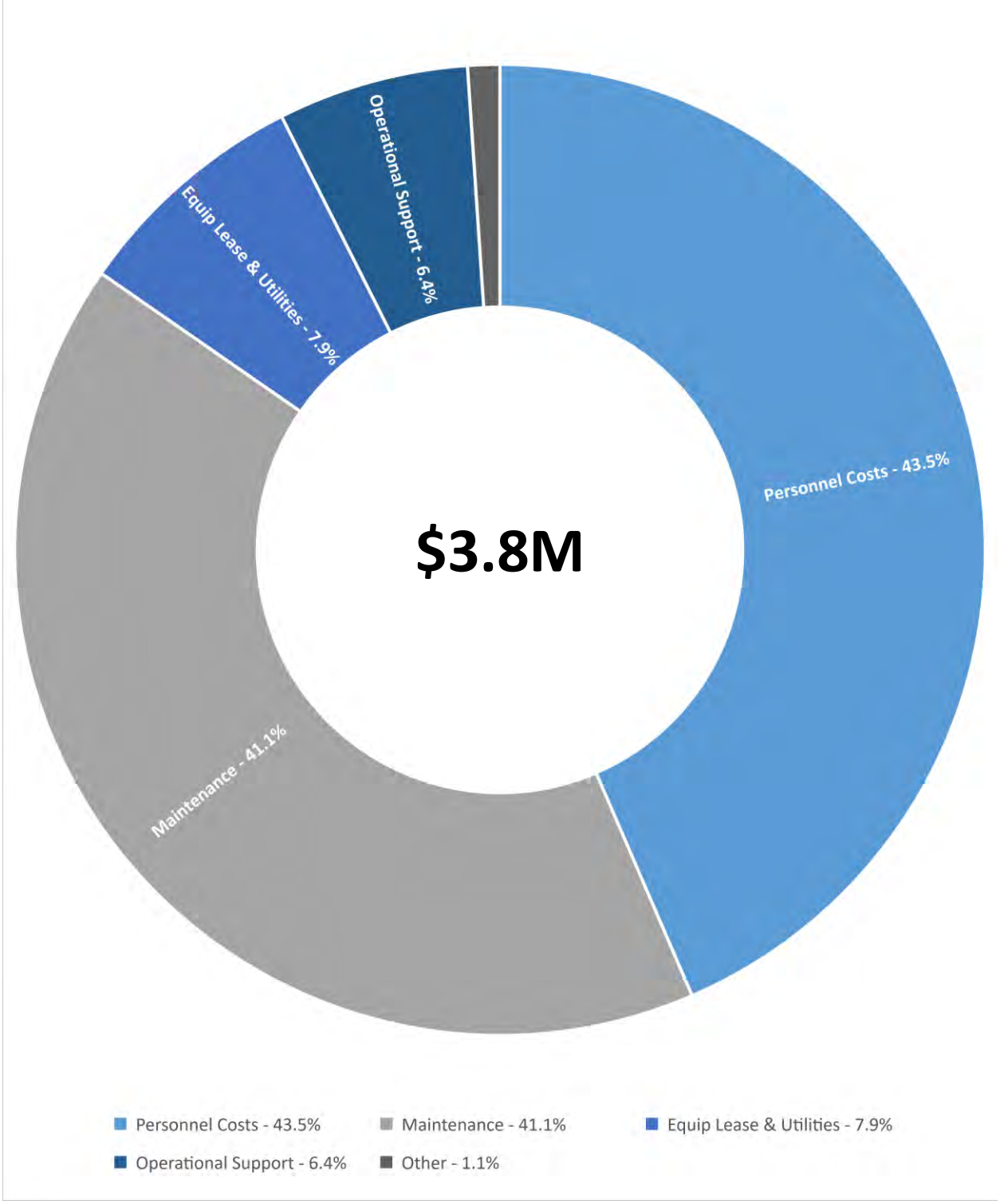


REVENUES



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

EXPENDITURES



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

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

Water & Sewer Stimulus Grant (312)
This fund is used to account for the payment of debt service on a North Carolina Department of Environment and Natural Resources State Revolving Loan in the amount of $159,077. The City received the loan in June 2009 and used the funds for the main inflow pipe and vault rehabilitation at the Catawba Creek Pump Station.

Water & Sewer Fund (330)
This fund is used to account for the operation of water and sewer services to the residential and business customers of Two Rivers Utilities (TRU) located in both Gastonia and Cramerton, as well as some other local municipalities. Debt service costs associated with water and sewer services are paid from this fund also.

Electric Fund (331)
This fund is used to account for the operation of electric service to residents and businesses of the City. Debt service costs associated with electric services are paid from this fund also.

Transit System Fund (332)
This fund is used to account for the operation of transit services to the citizens of Gastonia. It includes all operating and capital costs associated with providing this service.

Solid Waste Fund (335)
This fund is used to account for the operation of solid waste services to the residents and businesses of Gastonia. It includes all operating and capital costs associated with providing this service.

Stormwater Utility Fund (336)
This fund is used to account for the operation and maintenance of the stormwater program provided to the customers of the City.

Power Agency Settlement Fund (337)
This fund is used to account for settlement funds received from ElectriCities for the phase out of electric tier one and two discounts.

Electric Rate Stabilization Fund (338)
This fund is used to accumulate net profits from the Electric utility service operations to help cover anticipated increases in the wholesale cost of electricity. Fund balance shall be at least 5% of the average of budgeted gross revenues of the three immediate prior years audited financial statements.

Water & Sewer Capital Expansion/Development (342)
This fund is essentially the Water & Sewer fund balance. Any excess funds remaining in the Water & Sewer Fund (330) at year-end are transferred to this fund with the balance accumulating to help offset the cost

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

Water & Sewer Renewal & Replacement (351)
This fund is a reserve for unexpected and unbudgeted Water & Sewer capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Water & Sewer fund. At that same Council meeting, another resolution was approved acknowledging that a phased-in approach would be necessary to achieve this balance and therefore, a minimum transfer of $100,000 with each annual budget would be required until that balance was achieved.

Electric Renewal & Replacement (352)
This fund is a reserve for unexpected and unbudgeted Electric capital expenditures and was established by City Council resolution in February 1994, requiring a minimum fund balance equal to 5% of the estimated gross revenues of the Electric fund.

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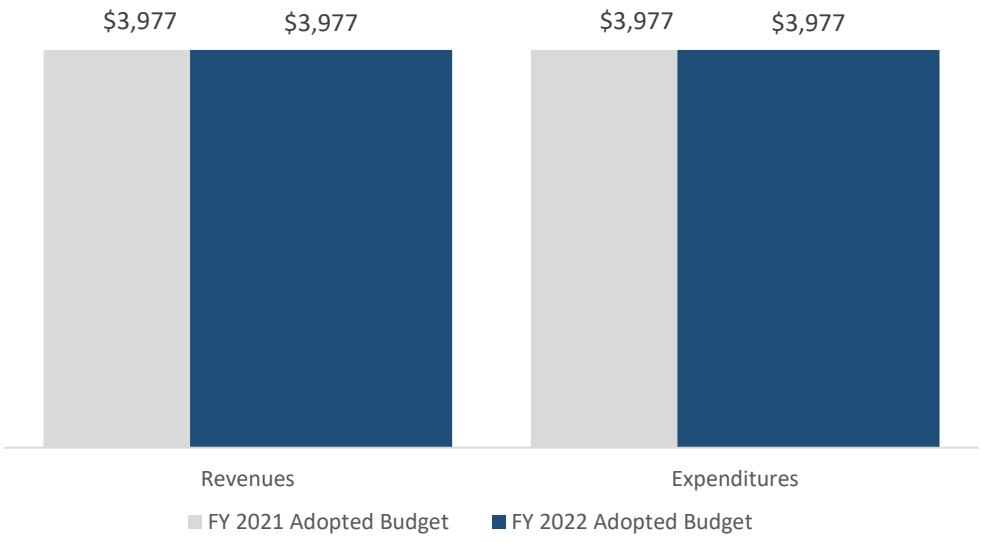
Water & Sewer Stimulus Grant

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Transfers In	$3,977	$3,977	$3,977	$0	0.00%
Investment Earnings	$54	$0	$0	$0	0.00%
Total Revenues	**$4,031**	**$3,977**	**$3,977**	**$0**	**0.00%**
Expenditures					
Debt Service	$3,977	$3,977	$3,977	$0	0.00%
Total Expenditures	**$3,977**	**$3,977**	**$3,977**	**$0**	**0.00%**



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The City of Gastonia provides water and sewer/wastewater services to citizens. In addition, the City has been a regional provider of those same services to surrounding municipalities for more than two decades. In 2011, the City merged with the Town of Cramerton creating a formal regional utility, named Two Rivers Utilities (TRU), that serves approximately 100,000 residents of Gastonia, Bessemer City, Cramerton, Kings Mountain, Lowell, McAdenville, Ranlo and Clover, SC.

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

Water treated annually:	5.5 billion gallons
Water treated daily:	15.5 million-gallon average, 27.3 million-gallon capacity
Water comes from:	Mountain Island Lake, 13 miles east of Gastonia
Distribution system includes:	531 miles of water lines and 3,075 fire hydrants
Customers served:	100,000 with 30,000 accounts
Emergency service for:	Belmont, Dallas
Safety/quality tests and readings:	30 million per year

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

System includes:	20,000 sewer connections and 485 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 Environment and Natural Resources (NCDENR) guidelines. The program is designed to protect the collection system, treatment plants, employees and the waters where businesses discharge effluent.

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

All TRU facilities have received designation as an Environmental Steward from the State of North Carolina. The Environmental Stewardship Initiative started in 2002 and its mission is "to assist organizations in reducing their environmental impacts beyond regulatory requirements and recognize those that achieve and maintain its commitment" and is a voluntary program. The Environmental Steward designation is "for

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

Mission Statement

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

Division Summary

The City of Gastonia's Water & Sewer divisions desire to be a recognized and valued leader in the delivery of water and sewer services and continually strives towards excellence. The divisions provide water/sewer service to over 32,000 customers, and is also a regional provider of wholesale water and sewer services to surrounding municipalities.

Divisions and Responsibilities

- Administrative
    - Answer calls and support Division with administrative services
- Utilities Maintenance
    - Manage and maintain the City's water distribution system, sanitary sewer collection system, Fats, Oil, & Grease (FOG) Program, Cross Connection Program, and water/sewer Geographic Information System (GIS) database
- Wastewater Treatment
    - Manage and operate the City's three wastewater treatment plants, commercial laboratory, industrial pretreatment program, biosolids land application program, and resource recovery farm
- Water Plant
    - This Division manages the drinking water from Mountain Island Lake through 17 miles of pumps and pipes through the most advanced surface water treatment facility in the State of North Carolina. We constantly monitor the process and make treatment changes to maintain the very best drinking water quality possible. Annually, in order to maintain water quality throughout the distribution system, more than 2,000 samples are collected and evaluated from our 32,000 service locations

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FY 2021 Major Accomplishments

- Complete the Southwest Water Distribution and Wastewater Collection System Study to prepare for economic growth in the southwest region of Gaston County.
- Began construction of the South East sewer system to serve new growth. Continue work to obtain easements and necessary regulatory approval for installation of the remaining sewer in the South East expansion area.
- Completed design, secured funding, executed necessary interlocal agreements and began construction of the Bessemer City Water Interconnection.
- Completed design, secured funding, executed necessary interlocal agreements and began construction of the Dallas Sewer Interconnection.
- Complete SCADA Telemetry Study.
- Complete installation of barscreen at the Crowders Creek Wastewater Treatment Plant.
- Complete installation of the first of four redundant secondary substations at the Long Creek Wastewater Treatment Plant.
- Created an engineering model of the Crowders Creek biological nutrient removal process to forecast permit compliance and allow time to plan and execute necessary projects to ensure the plant can treat up to the 6 mgd permitted capacity.
- Completed the America's Water Infrastructure Act (AWIA) risk and resilience assessment.
- Complete necessary water/sewer improvements to service the Franklin Urban & Sports Entertainment (FUSE) district.

FY 2022 Budget Highlights

- Implement 5% rate increase.
- Complete new membrane filtration and other new technologies and processes at the Water Treatment Plant.
- Continue 15-year replacement cycle for water meters.
- Complete phase clearing of the Cramer Mountain sewer right of ways.
- Initiate phased implementation of Municipal Operations Center Master Plan.
- Complete the final phase of the water & sewer asset management plan.
- Complete major plant equipment replacements at the three wastewater treatment plants to address aging infrastructure.

Goals

- Improve operational efficiency and promote accuracy, consistency, and excellence in customer service communications as well as administrative tasks for the department.
- Promote regional water and sewer service by continuing existing partnerships and forming new partnerships through interconnections.
- Serve growth areas with water and sewer service as part of the regional system.
- Improve condition and knowledge of water distribution and sanitary sewer collection systems.
- Reduce overall sanitary sewer collection system inflow and infiltration.

- Complete necessary capital projects to ensure the operability of the water and sewer SCADA control system.
- Improve the overall conservation of water.
- Ensure Two Rivers Utilities (TRU) drinking water meets all current and proposed State and Federal regulations.
- Create an asset management plan for the water and sewer conveyance and treatment system. Undertake capital improvement projects as needed to ensure financial and operational sustainability of the utility.

Objectives

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

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Performance Summary

Water Treatment

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
Aveg daily treatment per each water customer (gallons)	Workload	444.82	398.51	382.43
Average annual operating cost per thousand gallons of water treated	Efficiency	$1.1800	$1.1137	$1.2099
Annual operating costs per water customer	Efficiency	$195.71	$162.00	$168.89
Annual operating cost per customer by population served	Efficiency	$70.81	$59.78	$63.76
Water complaints responded to within 24 hours	Effectiveness	64%	45%	75%

Wastewater Treatment

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
Average daily treatment per each sewer customer (gallons)	Workload	445	389	390
Average annual operating cost per thousand gallons of sewer treated	Efficiency	$1.90	$1.93	$2.13
Annual operating costs per sewer customer	Efficiency	$309.23	$274.18	$303.44
Annual operating cost per customer by population served	Efficiency	$102.76	$92.41	$106.95
Number of validated complaints per customers regarding odors	Effectiveness	0.05	0.08	0.05
# of sewer overflows	Effectiveness	16	11	11

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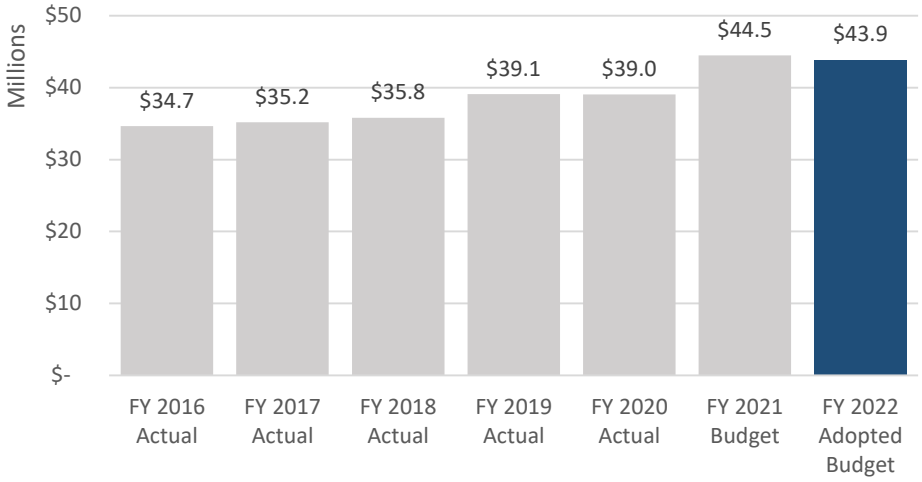
MAJOR SOURCES OF REVENUES

Water & Sewer Sales = $43,866,200

Approximately 98% of Water & Sewer revenues comes from sales. The FY 2022 budget includes a 5% increase in Water & Sewer rates.



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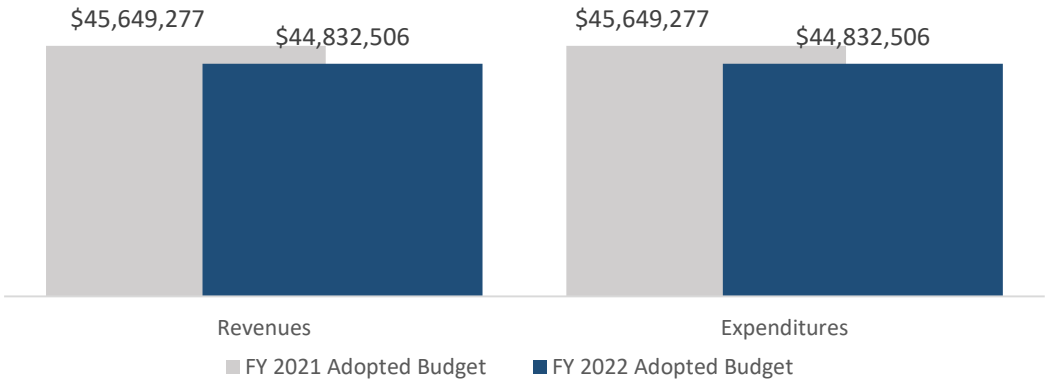
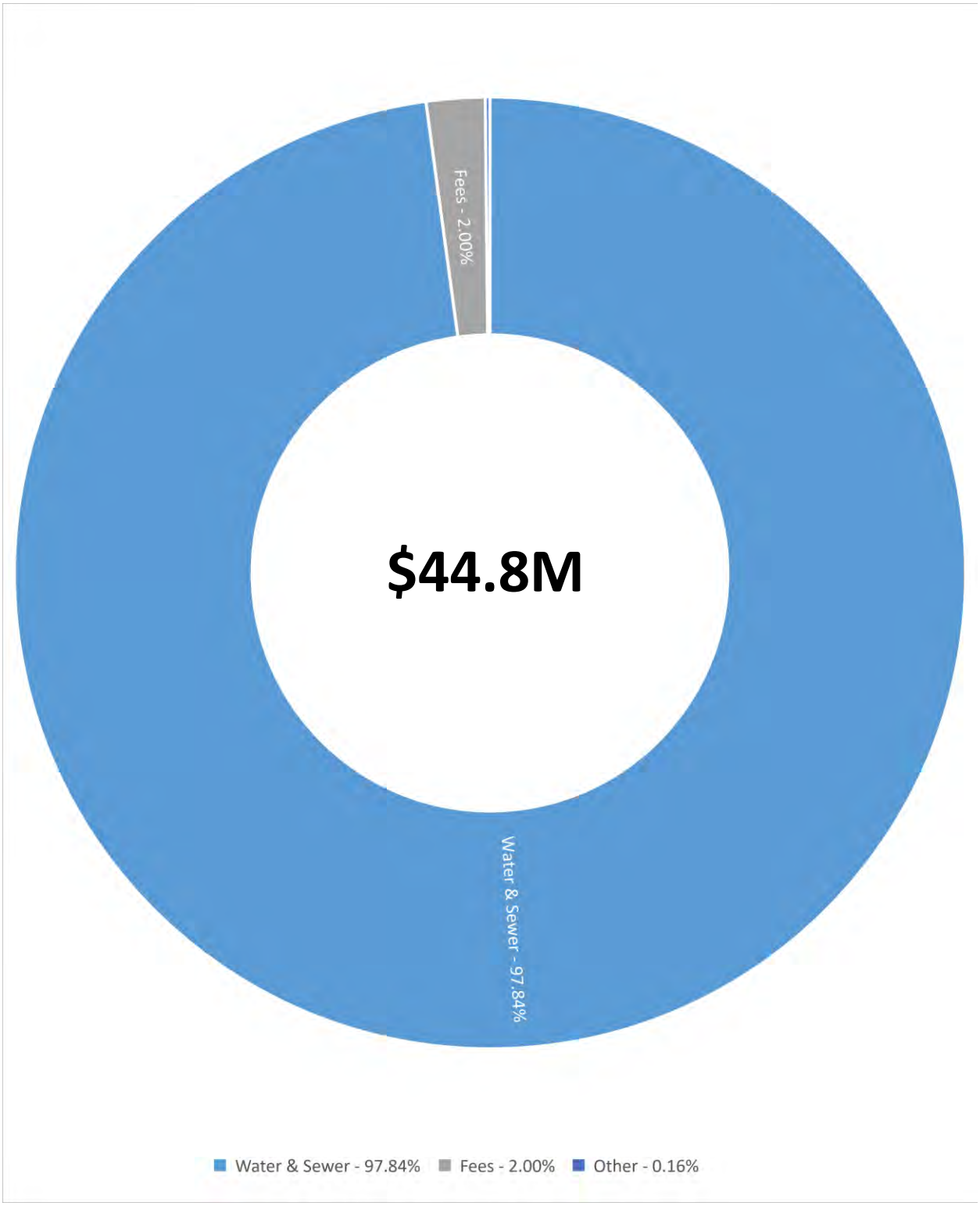
Water & Sewer

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Water & Sewer	$39,044,137	$44,486,300	$43,866,200	($620,100)	-1.39%
Fees	$1,034,706	$1,019,177	$895,177	($124,000)	-12.17%
Other Revenues	$81,239	$73,000	$64,500	($8,500)	-11.64%
Investment Earnings	$73,308	$70,000	$5,500	($64,500)	-92.14%
Assessments	$2,082	$800	$1,129	$329	41.13%
Transfers In	$625,000	$0	$0	$0	0.00%
Total Revenues	**$40,860,472**	**$45,649,277**	**$44,832,506**	**($816,771)**	**-1.79%**
Expenditures					
Personnel Costs	$9,121,135	$10,109,935	$10,793,286	$683,351	6.76%
Operational Support	$7,003,201	$9,540,748	$7,556,010	($1,984,738)	-20.80%
Transfers Out	$3,946,935	$7,293,470	$6,238,780	($1,054,690)	-14.46%
Debt Service	$4,977,125	$5,038,391	$5,028,609	($9,782)	-0.19%
Reimbursement of Services	$4,483,839	$4,958,970	$4,551,447	($407,523)	-8.22%
Equip Lease & Utilities	$5,107,652	$4,472,040	$4,187,245	($284,795)	-6.37%
Maintenance	$2,896,137	$1,924,081	$3,530,312	$1,606,231	83.48%
Contracted Services	$2,662,477	$1,991,532	$2,445,317	$453,785	22.79%
Equipment/Capital Outlay	$606,470	$257,700	$439,060	$181,360	70.38%
Travel/Training	$55,500	$62,410	$62,440	$30	0.05%
Total Expenditures	**$40,860,472**	**$45,649,277**	**$44,832,506**	**($816,771)**	**-1.79%**

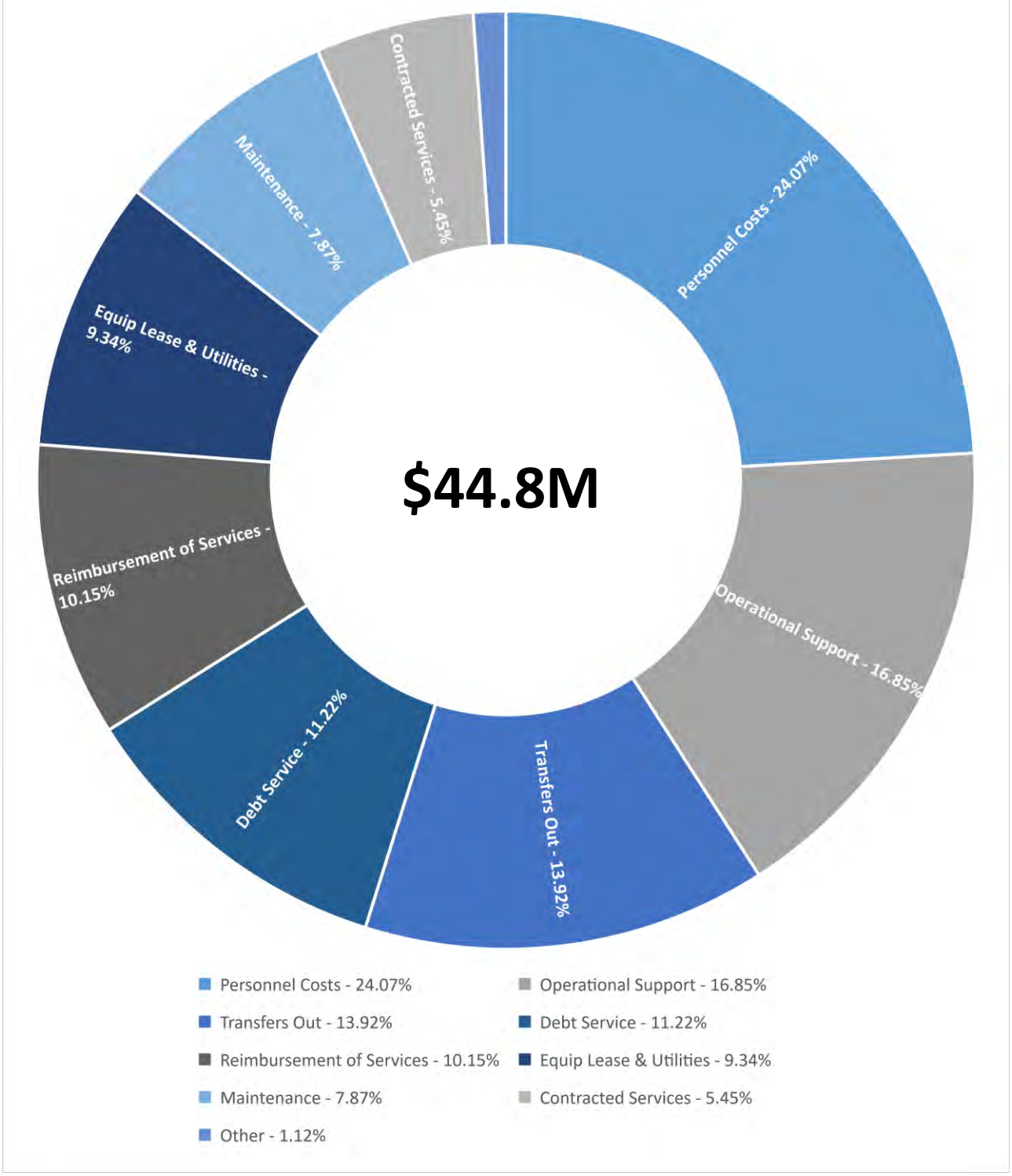


REVENUES



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

EXPENDITURES



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

Electric

The City of Gastonia has owned and operated its own municipal electric system since 1900. The City is part of ElectriCities of North Carolina and, along with 18 other municipal partners, owns a portion of the Catawba Nuclear Station. Gastonia supplies an average of 56 million KWH per month to over 28,000 residential, commercial and industrial customers through ten substations operating at a primary voltage of 12,470V.

Mission Statement

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

Division Summary

The City of Gastonia's Electric Division desires to be a recognized and valued leader in the delivery of electric service and continually strives towards excellence. The Division provides electric service to over 28,000 customers, which includes residential, commercial, and industrial consumers.

Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- Actively pursued and successfully obtained electric customer choice sites from other electric supply competitors, Parkside at Hudson apartment complex, and new townhome project on Hudson Boulevard next to Hawk's Ridge
- Between July 1st, 2019 and October 19th, 2020, 2,875 lights were converted to LED
- Obtained the following Public Power of Excellence awards from the American Public Power Association
  - Grid Modernization
  - Value of Public Power

    - Wholesale Power Cost
    - Workforce Development
    - Continuous Improvement
- Worked with Parks and Recreation to change out several deteriorated large ball park lighting poles at Bradley Center and Ferguson Park
- Installed new conduits at Melvin Drive to allow for new automatic switch to be installed for the main campus at Caromont Regional Hospital. This switch will be a redundant source of electric between substations 6 & 10. These two stations are on separate 100 KV transmission lines for additional level of reliable electric for the Hospital campus.
- Installed Automatic Transfer Switch for FUSE Ballpark
- Installed intermediate breaker at Station 10

FY 2022 Budget Highlights

- Ten-year system study
- Implement new pole disconnection fee in the amount of $100 per occurrence

Goals

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

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Electric

Objectives

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

Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
# of service calls	Workload	3,206	3,215	3,300
# of meters repaired	Workload	440	350	250
Annual cost per service call	Efficiency	$416.76	$402.25	$423.27
# of service calls assigned per technician	Efficiency	247	292	300
# of meters repaired by technician	Efficiency	58	47	40
Annual average response time for service calls (emergencies only)	Effectiveness	21 minutes	22 minutes	21 minutes

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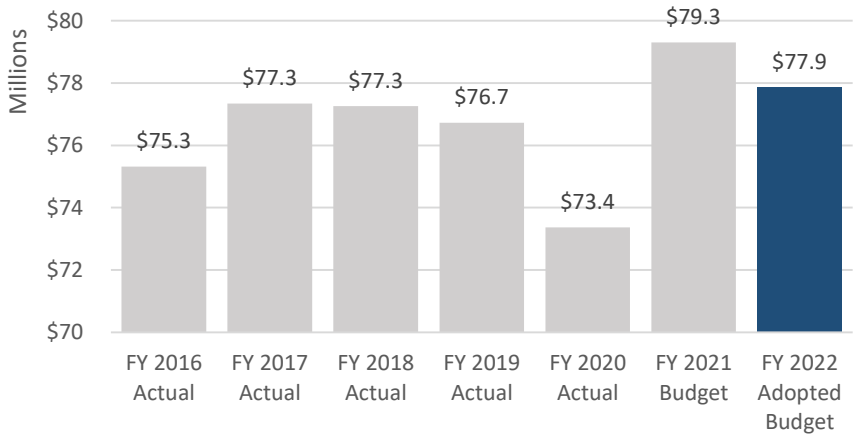
MAJOR SOURCES OF REVENUES

Electric Sales = $77,871,400

Approximately 93% of Electric revenues are generated from sales to customers.



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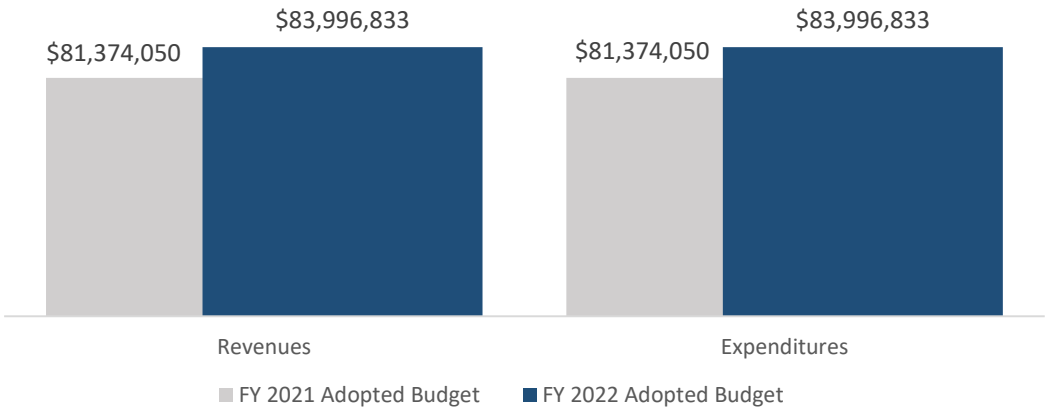
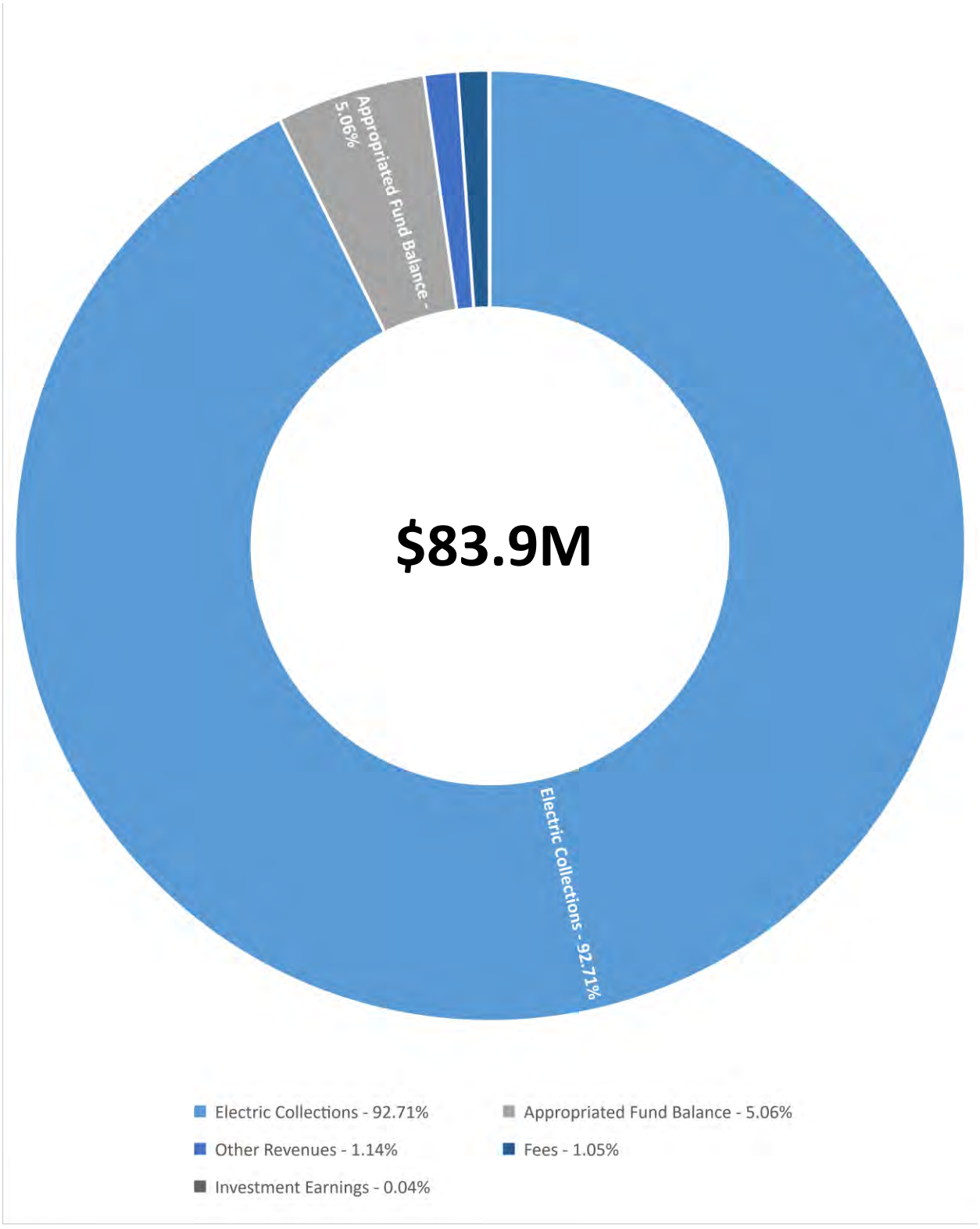
Electric

Budget Summary

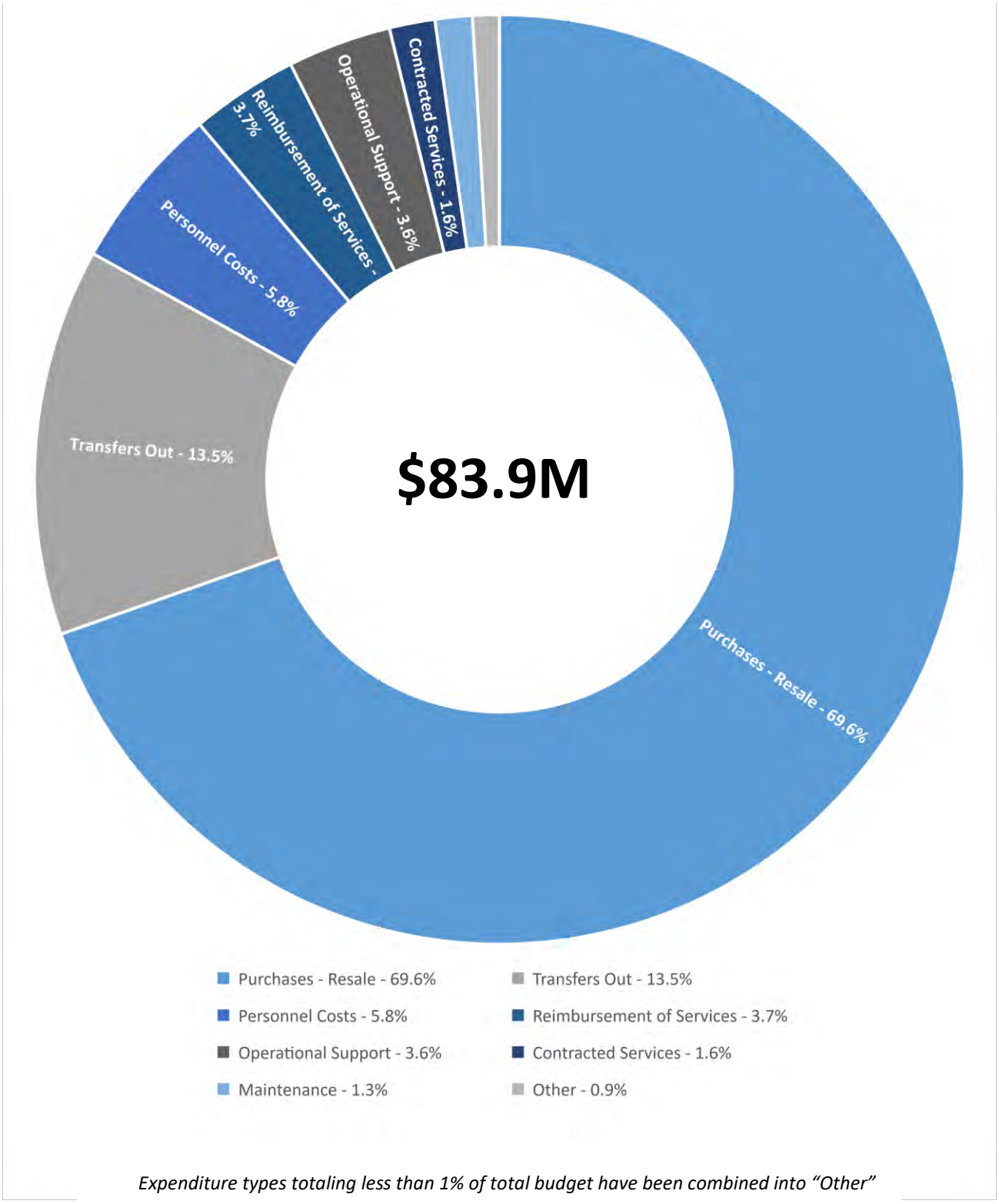
	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Electric Collections	$73,368,694	$79,310,800	$77,871,400	($1,439,400)	-1.81%
Appropriated Fund Balance	$0	$0	$4,254,333	$4,254,333	100.00%
Other Revenues	$6,010,774	$951,250	$955,100	$3,850	0.40%
Fees	$749,674	$862,000	$882,000	$20,000	2.32%
Investment Earnings	$269,010	$250,000	$34,000	($216,000)	-86.40%
Total Revenues	**$80,398,153**	**$81,374,050**	**$83,996,833**	**$2,622,783**	**3.22%**
Expenditures					
Purchases - Resale	$53,857,637	$58,402,750	$58,460,600	$57,850	0.10%
Transfers Out	$5,160,000	$8,556,195	$11,320,000	$2,763,805	32.30%
Personnel Costs	$4,492,270	$4,605,884	$4,843,372	$237,488	5.16%
Reimbursement of Services	$2,939,582	$3,215,986	$3,143,695	($72,291)	-2.25%
Operational Support	$3,017,293	$4,020,085	$3,029,945	($990,140)	-24.63%
Contracted Services	$1,086,202	$1,027,171	$1,331,370	$304,199	29.62%
Maintenance	$1,096,873	$919,028	$1,086,118	$167,090	18.18%
Equip Lease & Utilities	$380,455	$356,424	$455,367	$98,943	27.76%
Equipment/Capital Outlay	$139,778	$142,355	$206,155	$63,800	44.82%
Debt Service	$65,632	$63,682	$61,731	($1,951)	-3.06%
Travel/Training	$43,675	$64,490	$58,480	($6,010)	-9.32%
Total Expenditures	**$72,279,397**	**$81,374,050**	**$83,996,833**	**$2,622,783**	**3.22%**



REVENUES


$83.9M
Appropriated Fund Balance - 5.06%
Electric Collections - 92.71%
Electric Collections - 92.71%
Appropriated Fund Balance - 5.06%
Other Revenues - 1.14%
Fees - 1.05%
Investment Earnings - 0.04%

EXPENDITURES



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

Transit

The City of Gastonia provides public transportation utilizing a fleet of eight (8) 35-foot transit buses and three (3) demand response vans. All units are air conditioned and designed to accommodate mobility impaired passengers. All buses pass through the downtown transfer terminal, Bradley Station, located at 121 N. Oakland Street, allowing for quick and easy transfers. Gastonia Transit travels over 299,000 miles per year, providing service to more than 282,000 passengers annually.

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

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

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

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- Updated routes and maps to provide better connectivity to our customers
- Renovated Bradley Transit Station

- Replaced five (5) bus shelters
- Implemented new bus shelter replacement program
- Dixie Village Transit Transfer Station
- Completed Public Transit Safety Plan

FY 2022 Budget Highlights

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

Goals

- Continue to make improvements on system-wide routes to improve safety and efficiencies
- Replace every bus shelter and provide for rider amenities
- Provide transportation services which meet the mobility needs of the community within available financial resources
- Promote the use of public transportation services within the community

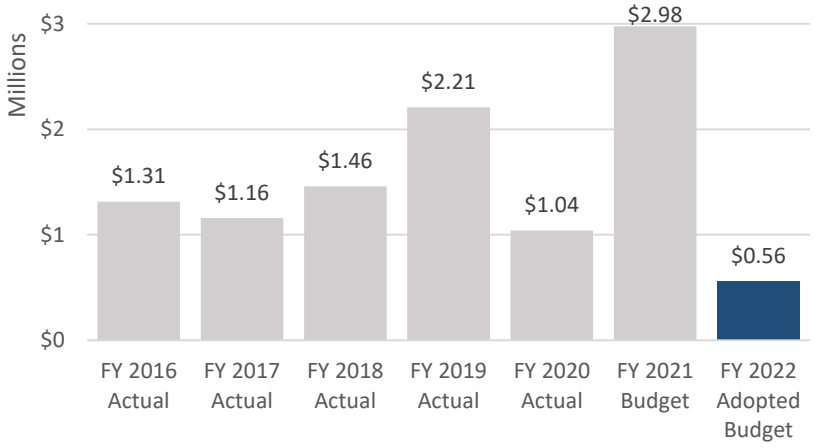
Objectives

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

MAJOR SOURCES OF REVENUES

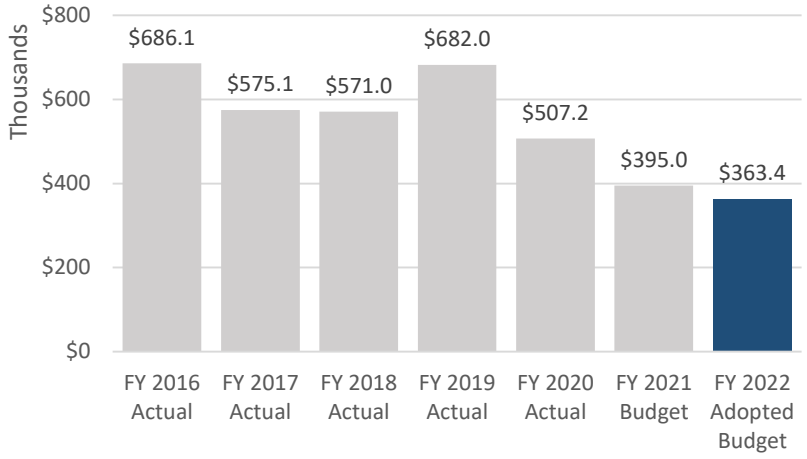
Federal and State Grants = $559,483

Grants provide the largest source of revenue for Transit, primarily from the Federal Transit Administration (FTA).



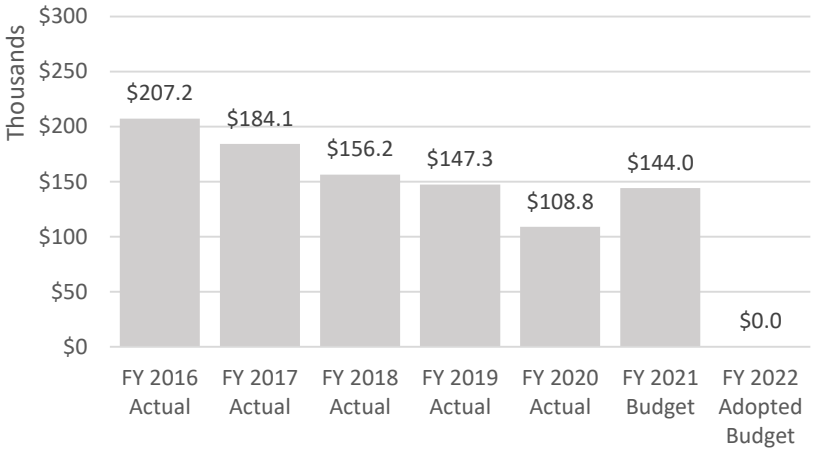
Transfer from the General Fund = $363,404

While Gastonia receives grant funding to support Transit operations, the City is typically required to match a portion of expenditures. For federal grants, the City match is 20% for capital and 50% for operating expenditures. In addition, certain expenditures, such as those related to retirees are solely the City's responsibility and are therefore, factored into the transfer amount.



Fees = $0

Due to COVID-19, the City suspended bus fares beginning March 25, 2020 and therefore, chose to adopt this budget with no fee revenues because of the uncertainties at the time. However, the City has since chosen to reinstate bus fares effective September 6th, 2021. Information regarding bus fares can be found on the City's website.

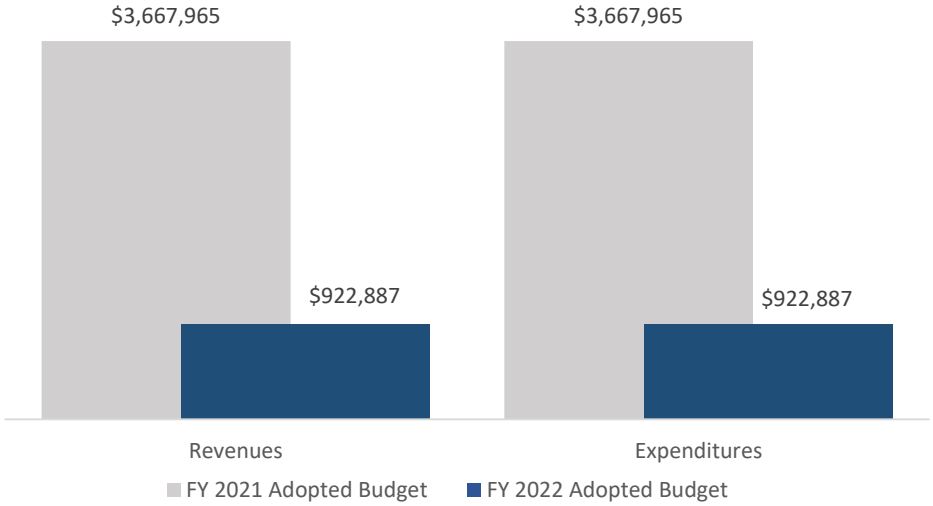


Overall, the FY 2022 budget includes a significant decrease to Transit. However, in FY 2020, the City of Gastonia received $6.5 million from the Coronavirus Aid Relief and Economic Security (CARES) Act, all of which was recognized in that year's budget and will continue to carry forward to the next year until the funding has been depleted.

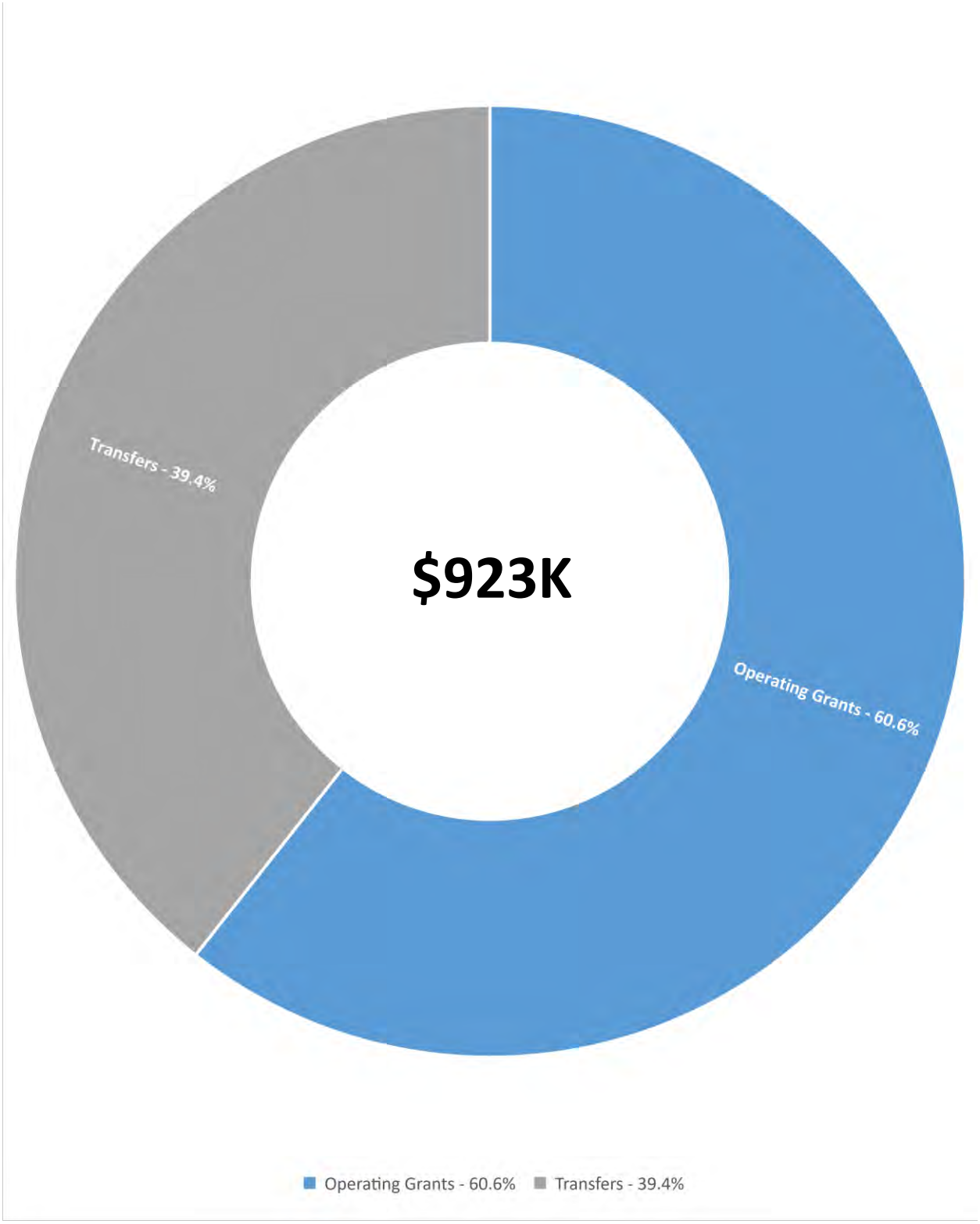
Transit

Budget Summary

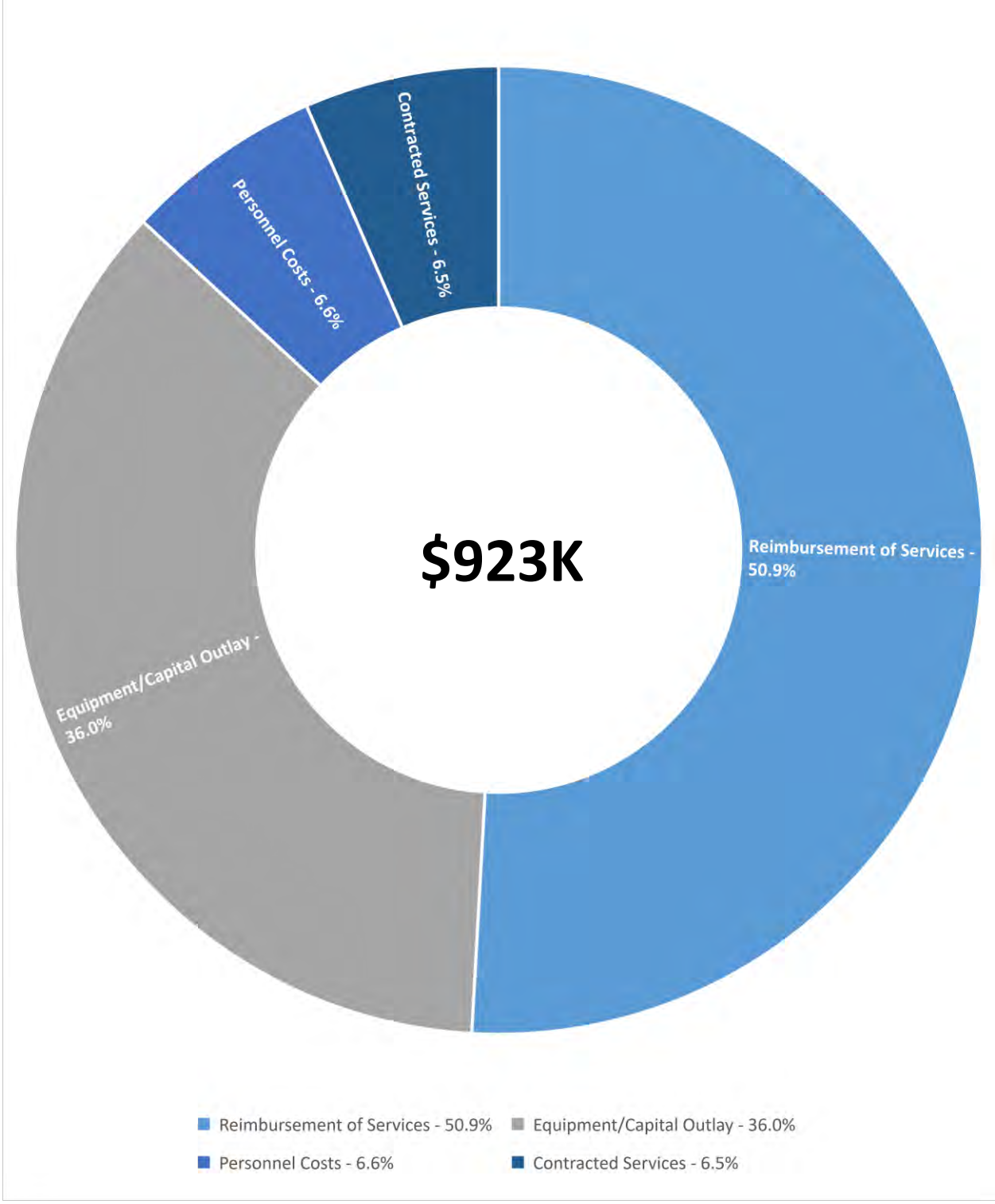
	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Operating Grants	$1,040,125	$2,309,965	$559,483	($1,750,482)	-75.78%
Transfers In	$507,208	$995,000	$363,404	($631,596)	-63.48%
Fees	$108,779	$144,000	$0	($144,000)	-100.00%
Other Revenues	$1,159,755	$219,000	$0	($219,000)	-100.00%
Investment Earnings	($162)	$0	$0	$0	0.00%
Total Revenues	**$2,815,704**	**$3,667,965**	**$922,887**	**($2,745,078)**	**-74.84%**
Expenditures					
Reimbursement of Services	$433,618	$476,295	$469,637	($6,658)	-1.40%
Equipment/Capital Outlay	$171,191	$831,169	$332,000	($499,169)	-60.06%
Personnel Costs	$1,490,424	$1,649,681	$61,250	($1,588,431)	-96.29%
Contracted Services	$186,231	$218,123	$60,000	($158,123)	-72.49%
Equip Lease & Utilities	$16,119	$19,890	$0	($19,890)	-100.00%
Travel/Training	$980	$3,200	$0	($3,200)	-100.00%
Operational Support	$279,944	$309,377	$0	($309,377)	-100.00%
Maintenance	$237,196	$160,230	$0	($160,230)	-100.00%
Total Expenditures	**$2,815,704**	**$3,667,965**	**$922,887**	**($2,745,078)**	**-74.84%**



REVENUES


Transfers - 39.4%
$923K
Operating Grants - 60.6%
Operating Grants - 60.6%
Transfers - 39.4%

EXPENDITURES



Solid Waste

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

The City provides weekly curbside collection of garbage. In September 2020, City Council voted to end curbside recycling effective October 26, 2020 because it is no longer cost-effective. More than 60% of the items collected in the curbside recycling containers were contaminated and companies that process recyclables now refuse to accept trash and contaminated items.

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

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

Leaf season runs from October 15th to February 15th each year and occurs twice per month. The City utilizes automated leaf vacuum trucks to provide this service. Therefore, leaves must be placed loosely at the curb and be free of sticks and limbs. Bagged yard waste will result in a $15 fee.

Mission Statement

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

Divisions and Responsibilities

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

Solid Waste

FY 2021 Major Accomplishments

- Successfully ended the City's curbside recycling program and offered additional opportunities for customers to continue recycling
- Constructed a new drop-off recycling center
- Implementation of iPads for field operations to capture service orders
- Introduction of yard waste carts into collection stream by request only
- Revision of leaf routes
    - Successfully reached goal of collecting leaves twice per month throughout the city during leaf season

FY 2022 Budget Highlights

- Market and advertise the mobile solid waste customer application to improve customer education and satisfaction

Goals

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

Objectives

- Develop a new plan for residential recycling with Gaston County
- Improve marketing efforts by expanded use of social media footprint and promote use of the WasteWise app
- Redesign and rebalance existing automated garbage routes as needed based on areas of growth
- Continued exploration of features through the WasteWise social media app, such as service orders initiated by customer
- Identify dead end streets that require turnaround improvements, such as T-turnarounds, that will allow automatic side loader trucks to service these areas, rather than rear loader trucks
- Explore possible expansion of iPads to other solid waste operations to increase the facilitation of service orders digitally

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Solid Waste

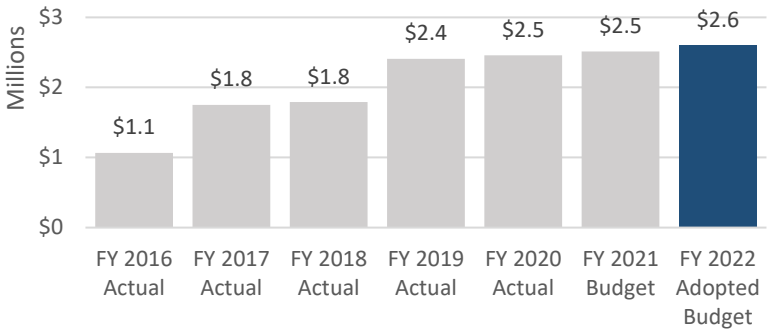
Performance Summary

Performance Indicator	Measure Type	2019-2020 Actual	2020-2021 Actual	2021-2022 Goal
Total tons collected	Workload	25,431	28,852	30,871
Tons per 1,000 collection points	Workload	1,070	1,177	1,259
Cost per ton collected	Efficiency	$218.80	$28.02	$29.98
Annual cost per residential collection	Efficiency	$233.89	$336.24	$359.77
Monthly cost per residential collection	Efficiency	$19.49	$33.00	$35.31

MAJOR SOURCES OF REVENUES

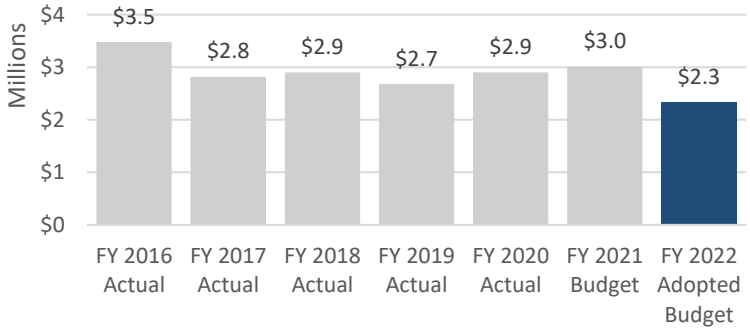
Residential Waste Collections = $2,604,780

Residents are charged a monthly solid waste fee of $8.50.



Transfer from the General Fund = $2,329,125

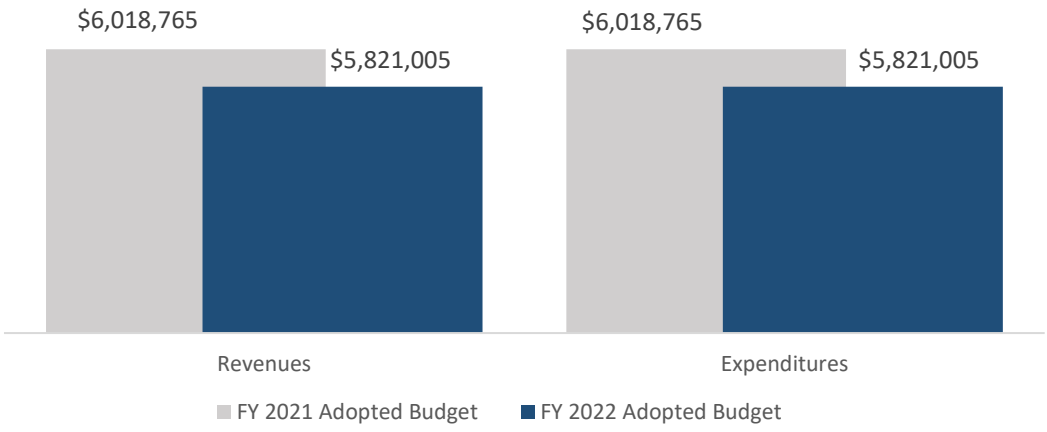
While residents are charged a monthly fee for curbside garbage collection and additional funds are received from various other fees, total Solid Waste revenues are not enough to cover all expenditures. Therefore, a 50/50 agreement is currently in place with the General Fund providing the funding for half of Solid Waste's budgeted expenditures. Although, the current year transfer is less than that due to an appropriation of fund balance. Over the years, this has been accumulating as the General Fund transfer has always been for the full budgeted amount, even when expenditures were less than budget.



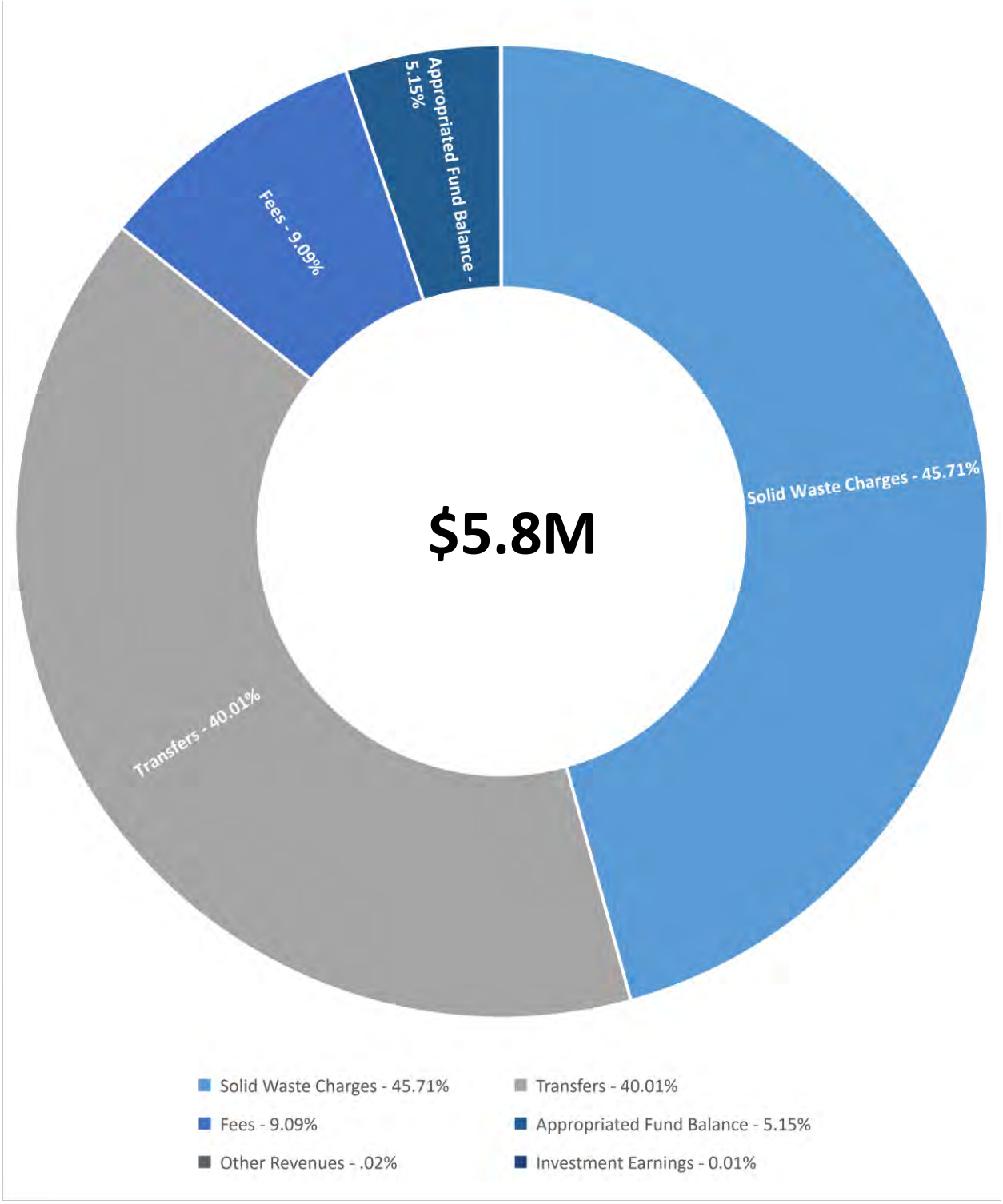
Solid Waste

Budget Summary

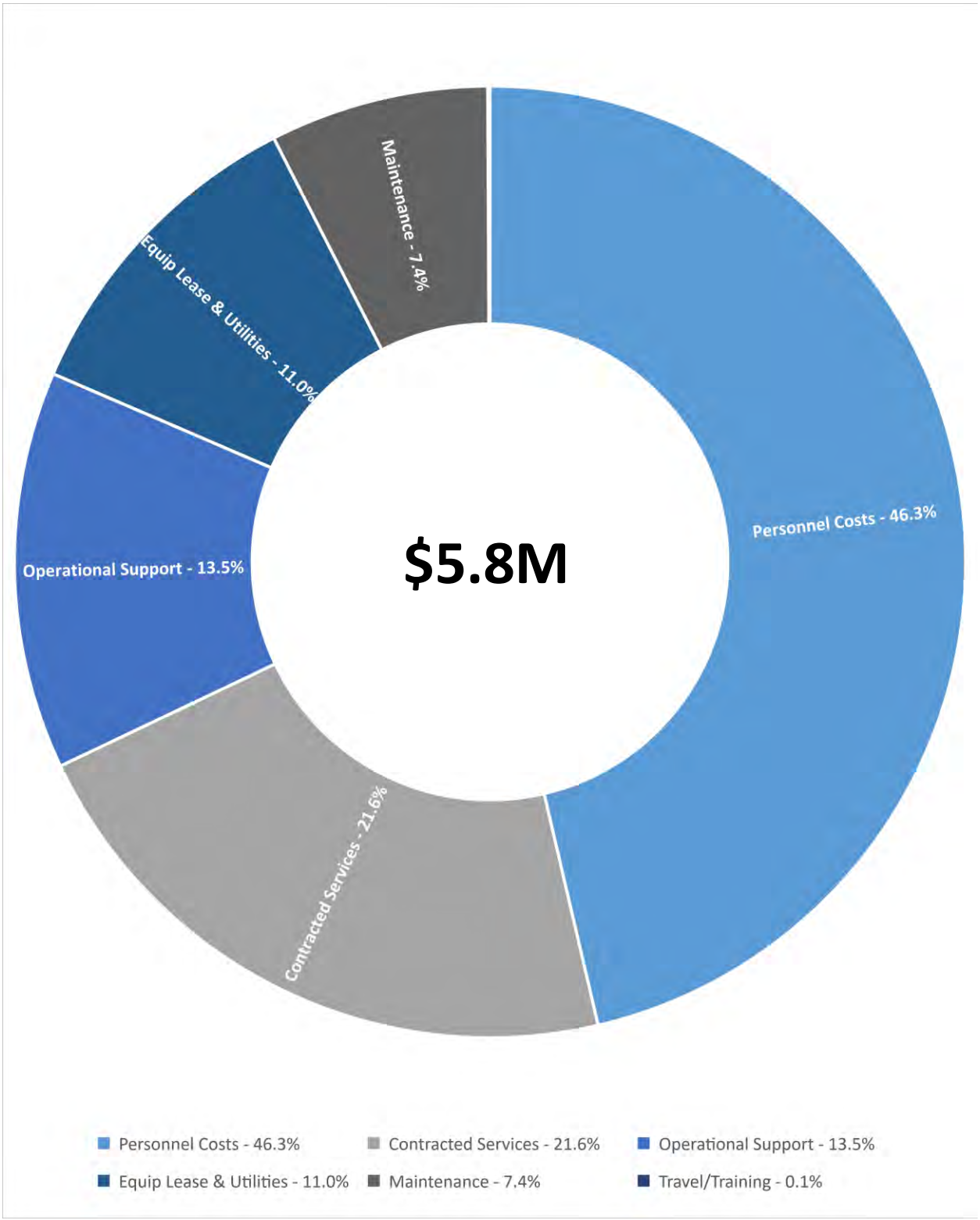
	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Solid Waste Charges	$2,476,921	$2,583,801	$2,660,780	$76,979	2.98%
Transfers In	$2,907,593	$3,008,264	$2,329,125	($679,139)	-22.58%
Fees	$568,239	$418,500	$529,300	$110,800	26.48%
Appropriated Fund Balance	$0	$0	$300,000	$300,000	100.00%
Other Revenues	$2,336	$1,200	$1,000	($200)	-16.67%
Investment Earnings	$9,194	$7,000	$800	($6,200)	-88.57%
Total Revenues	**$5,964,283**	**$6,018,765**	**$5,821,005**	**($197,760)**	**-3.29%**
Expenditures					
Personnel Costs	$2,338,559	$2,513,242	$2,697,913	$184,671	7.35%
Contracted Services	$1,883,492	$1,968,304	$1,257,000	($711,304)	-36.14%
Operational Support	$539,991	$544,891	$787,220	$242,329	44.47%
Equip Lease & Utilities	$609,523	$655,578	$641,482	($14,096)	-2.15%
Maintenance	$365,292	$336,750	$432,890	$96,140	28.55%
Travel/Training	$4,972	$0	$4,500	$4,500	100.00%
Total Expenditures	**$5,741,828**	**$6,018,765**	**$5,821,005**	**($197,760)**	**-3.29%**



REVENUES


Appropriated Fund Balance - 5.15%
Fees - 9.09%
Solid Waste Charges - 45.71%
$5.8M
Transfers - 40.01%
Solid Waste Charges - 45.71%
Transfers - 40.01%
Fees - 9.09%
Appropriated Fund Balance - 5.15%
Other Revenues - .02%
Investment Earnings - 0.01%

EXPENDITURES



Stormwater

The City of Gastonia's stormwater system consists of more than 250 miles of pipe and 18,000 stormwater structures for gathering, draining and transporting runoff. The City's stormwater utility offers two different programs to help residents dealing with the effects of increased runoff. The programs vary greatly on solution options, cost and time frame for completion.

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

The Storm Drain Extension Program offers a wide range of solutions to repair damage due to increased 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.

Mission Statement

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- Submitted Stormwater National Pollutant Discharge Elimination System (NPDES) Annual Report
- Contracted Trinity Hands for roadside litter pick up to prevent surface water pollution
- Completed Off-R/W Stormwater Projects:
    - Court Drive and Wellman Street
    - Graystone Court
    - Strongbox Lane
    - Rhoden Court
    - Fairview Drive
- Duharts Creek RFQ for Feasibility/Concept Plan
- Increased Stormwater Fee by 50¢/equivalent residential unit (ERU), providing an additional $300,000 in annual revenues
- Acquired technology (iPad and Arrow 100 Data Collector) to better map and record stormwater assets throughout the City

FY 2022 Budget Highlights

- Additional Stormwater Inspector position approved with the FY 2021 budget will be hired
    - Position was placed in contingency and not filled during FY 2021 due to COVID-19
- Stormwater Permit Audit

Stormwater

Goals

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

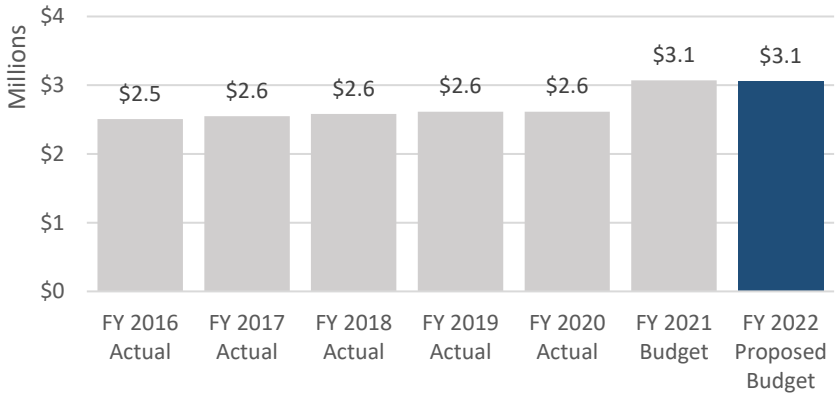
Objectives

- Address any directive or corrective actions required by the North Carolina Department of Environmental Quality (NCDEQ)
- Incorporate added technology to daily tasks to record major outfalls, conduct inspections and gauge progress
- Progressively install monitoring stations throughout the Duharts Creek watershed over the next five budget years

MAJOR SOURCES OF REVENUE

Stormwater Sales = $3,061,906

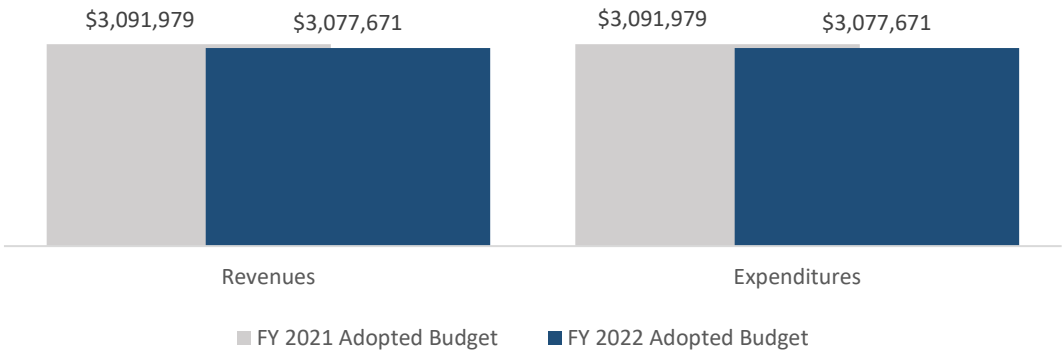
A stormwater fee per equivalent residential unit (ERU) is charged to customers providing revenues for this fund. Residential customers are charged one ERU per month, while non-residential customers are charged based on the amount of impervious service per month. The current fee is $3.75 per ERU.



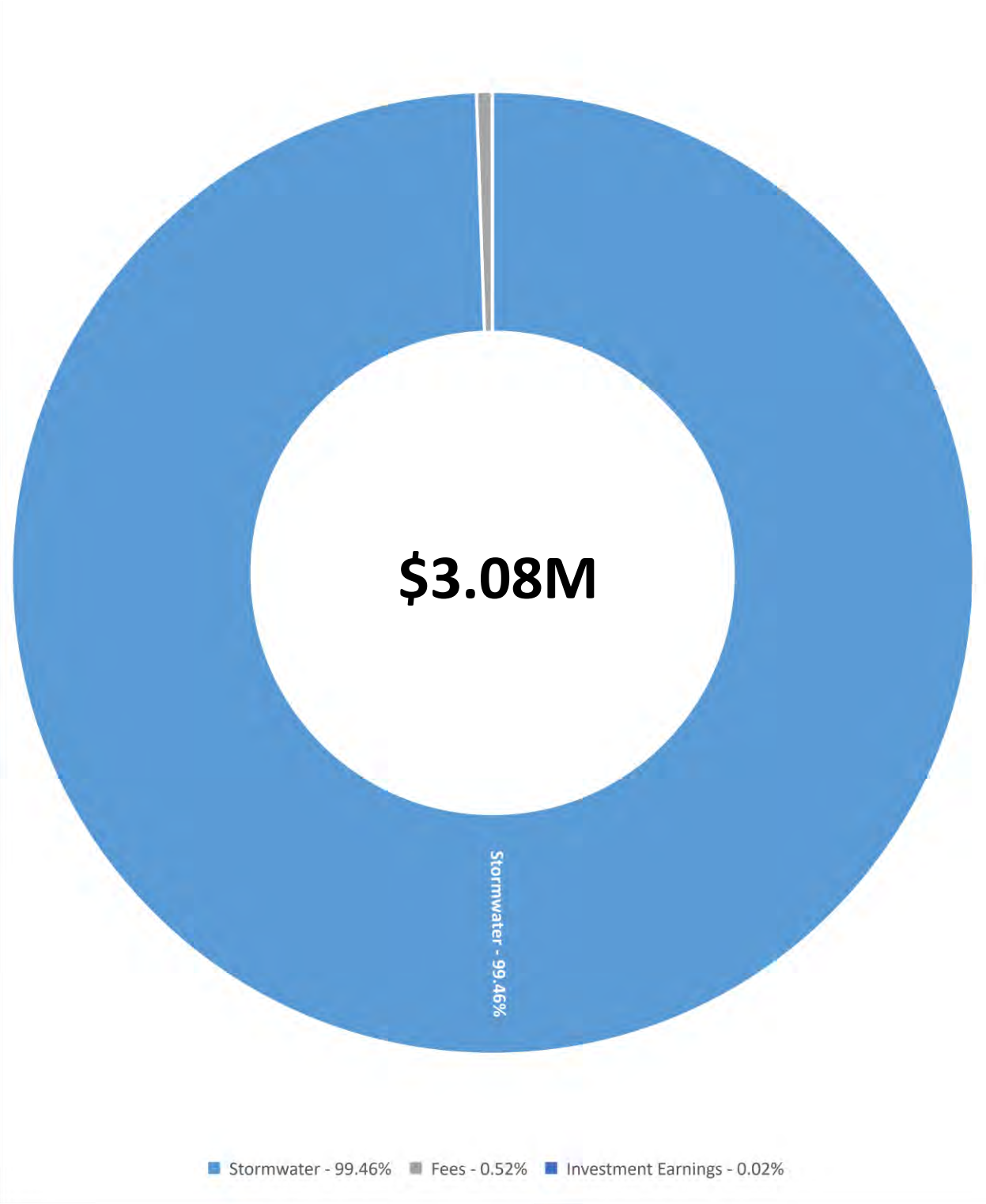
Stormwater

Budget Summary

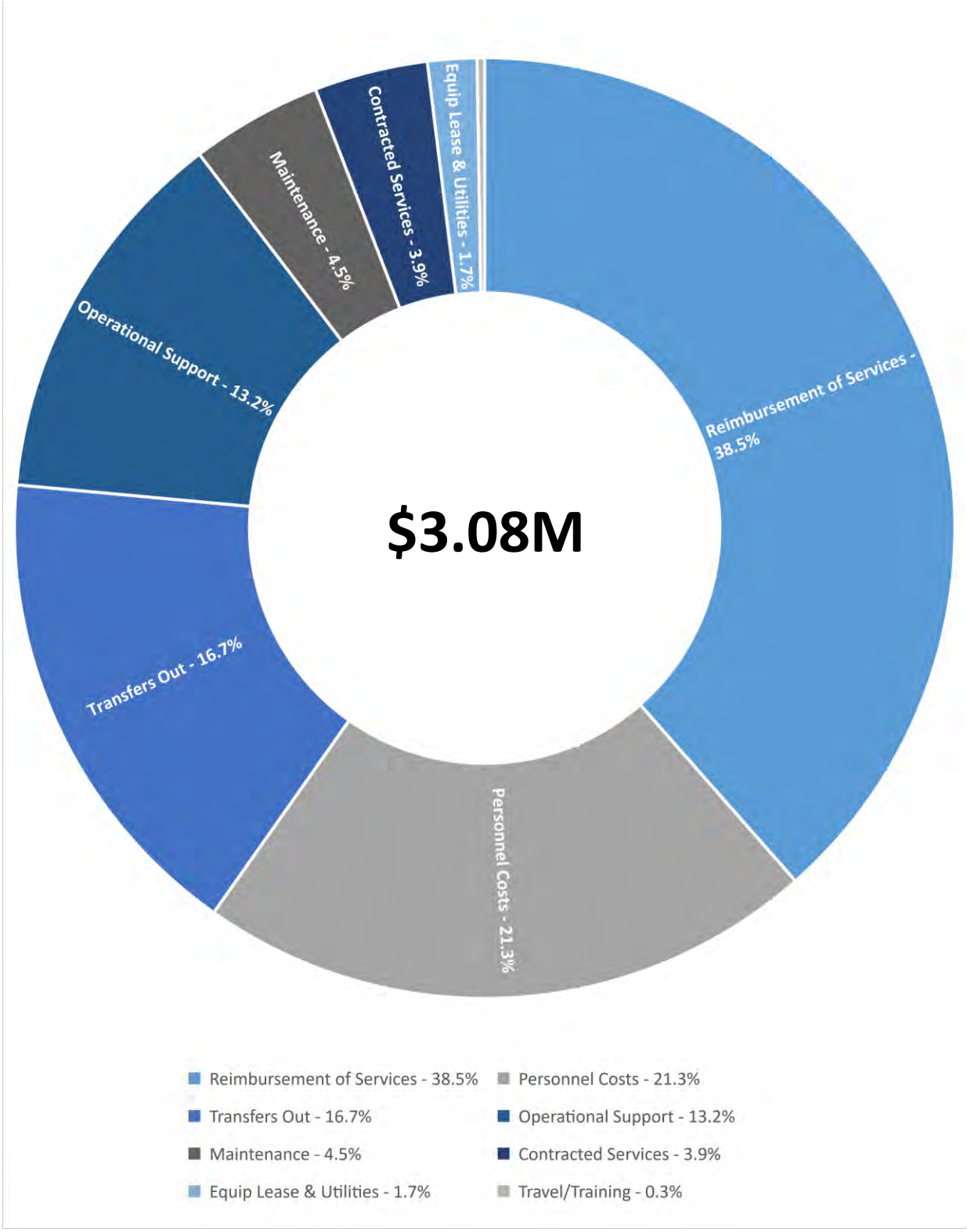
	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Stormwater	$2,612,518	$3,069,929	$3,061,096	($8,833)	-0.29%
Fees	$12,085	$17,050	$16,075	($975)	-5.72%
Investment Earnings	$4,839	$5,000	$500	($4,500)	-90.00%
Other Revenues	$1,331	$0	$0	$0	0.00%
Total Revenues	**$2,630,774**	**$3,091,979**	**$3,077,671**	**($14,308)**	**-0.46%**
Expenditures					
Reimbursement of Services	$1,096,191	$1,131,626	$1,185,035	$53,409	4.72%
Personnel Costs	$543,094	$631,307	$654,495	$23,188	3.67%
Transfers Out	$449,085	$597,688	$513,820	($83,868)	-14.03%
Operational Support	$284,301	$362,628	$404,910	$42,282	11.66%
Maintenance	$93,828	$130,500	$139,000	$8,500	6.51%
Contracted Services	$95,886	$115,944	$120,356	$4,412	3.81%
Equip Lease & Utilities	$32,115	$120,955	$52,095	($68,860)	-56.93%
Travel/Training	$3,489	$1,331	$7,960	$6,629	498.05%
Total Expenditures	**$2,597,988**	**$3,091,979**	**$3,077,671**	**($14,308)**	**-0.46%**



REVENUES


$3.08M
Stormwater - 99.46%
Stormwater - 99.46%
Fees - 0.52%
Investment Earnings - 0.02%

EXPENDITURES

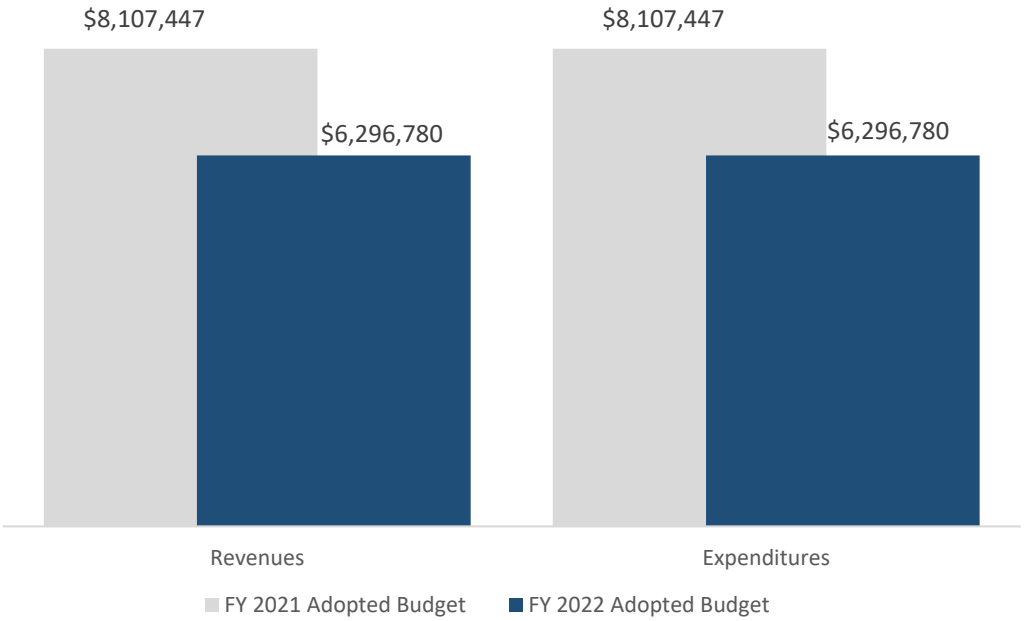


Water & Sewer Capital Expansion/Develop

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Transfers In	$3,871,935	$7,143,470	$6,088,780	($1,054,690)	-14.76%
Appropriated Fund Balance	$0	$803,977	$200,000	($603,977)	-75.12%
Investment Earnings	$115,692	$160,000	$8,000	($152,000)	-95.00%
Total Revenues	**$3,987,627**	**$8,107,447**	**$6,296,780**	**($1,810,667)**	**-22.33%**
Expenditures					
Transfers Out	$8,605,777	$5,617,877	$3,953,405	($1,664,472)	-29.63%
Operational Support	$0	$2,489,570	$2,343,375	($146,195)	-5.87%
Total Expenditures	**$8,605,777**	**$8,107,447**	**$6,296,780**	**($1,810,667)**	**-22.33%**

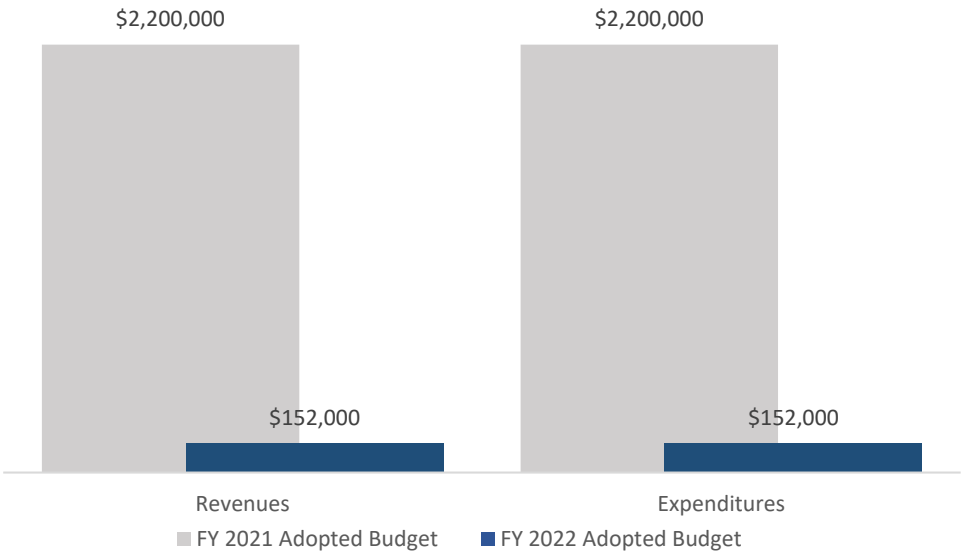


Water & Sewer Renewal & Replacement

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 2022 transfer amount is $150,000.

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Transfers In	$75,000	$150,000	$150,000	$0	0.00%
Investment Earnings	$22,745	$20,000	$2,000	($18,000)	-90.00%
Appropriated Fund Balance	$0	$2,030,000	$0	($2,030,000)	-100.00%
Total Revenues	**$97,745**	**$2,200,000**	**$152,000**	**($2,048,000)**	**-93.09%**
Expenditures					
Operational Support	$0	$0	$152,000	$152,000	100.00%
Equipment/Capital Outlay	$0	$2,200,000	$0	($2,200,000)	-100.00%
Total Expenditures	**$0**	**$2,200,000**	**$152,000**	**($2,048,000)**	**-93.09%**

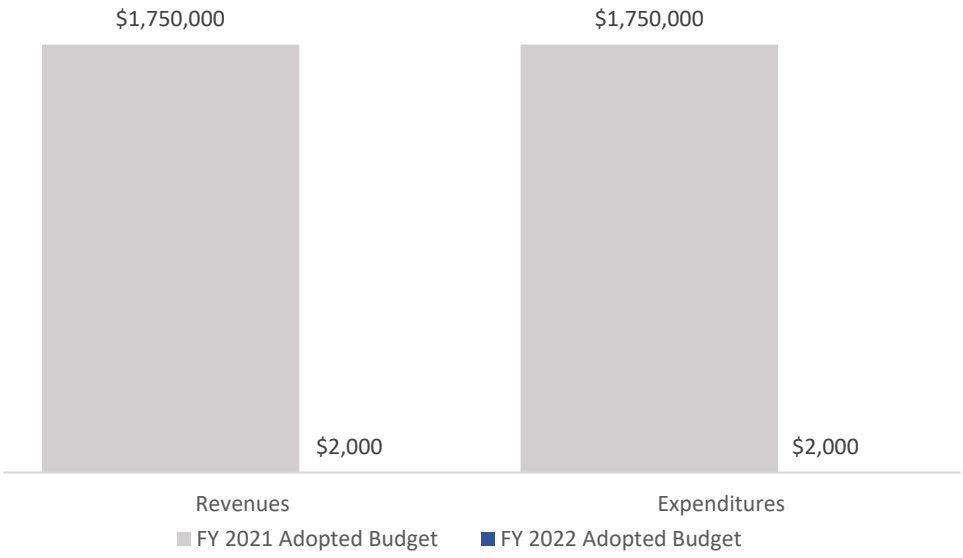


Electric Renewal & Replacement

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. At that same Council meeting, another resolution was approved acknowledging that a phased-in approach would be necessary to achieve this balance, which was accomplished in FY 2021 with a carryover transfer from the Electric Operating Fund. Therefore, a transfer was not adopted with the FY 2022 budget.

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Investment Earnings	$19,744	$15,000	$2,000	($13,000)	-86.67%
Transfers In	$60,000	$60,000	$0	($60,000)	-100.00%
Appropriated Fund Balance	$0	$1,675,000	$0	($1,675,000)	-100.00%
Total Revenues	**$79,744**	**$1,750,000**	**$2,000**	**($1,748,000)**	**-99.89%**
Expenditures					
Operational Support	$0	$0	$2,000	$2,000	
Equipment/Capital Outlay	$0	$1,750,000	$0	($1,750,000)	-100.00%
Total Expenditures	**$0**	**$1,750,000**	**$2,000**	**($1,748,000)**	**-99.89%**



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

General Fund Stimulus Grants (611)
This fund is used to account for grant revenues and related expenditures of various federal economic stimulus grants.

Community Development Block Grant (621)
This fund is used to account for grant revenues and related expenditures under various federal and state grants. These funds are used to help provide low income housing and other programs to citizens.

108 Loan – Downtown Revitalization (622)
This fund is used to account for funds from the Section 108 Loan Guarantee Program that provides a source of financing for economic development, housing rehabilitation, public facilities and other physical development projects. The program offers local governments the ability to transform a small portion of their Community Development Block Grant (CDBG) funds into federally guaranteed loans.

Home Investment Trust Fund (624)
This fund is used to account for funds from the HOME Investment Partnership Program (HOME) that provide formula grants to local governments that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low income citizens.

Occupancy Tax (628)
This fund is used to account for Gastonia's Room Occupancy Tax assessed to promote tourism and provide support for tourist-related expenditures. The taxes are levied at a rate of 3% of the gross receipts derived for the rental of any room, lodging or accommodations furnished by a hotel, motel, inn, tourist camp or similar place within the City. The tax does not apply to accommodations furnished by nonprofit charitable, educational or religious organizations.

Downtown Municipal Service District (629)
This fund is used to account for special property taxes assessed that will be used for downtown improvements. The Downtown Municipal Services District (MSD) was established in 1997 and the current tax rate is $0.20 per $100 of valuation.

Infrastructure (687)
This fund is used to account for the accumulation of resources for infrastructure rehabilitation, construction and improvements.

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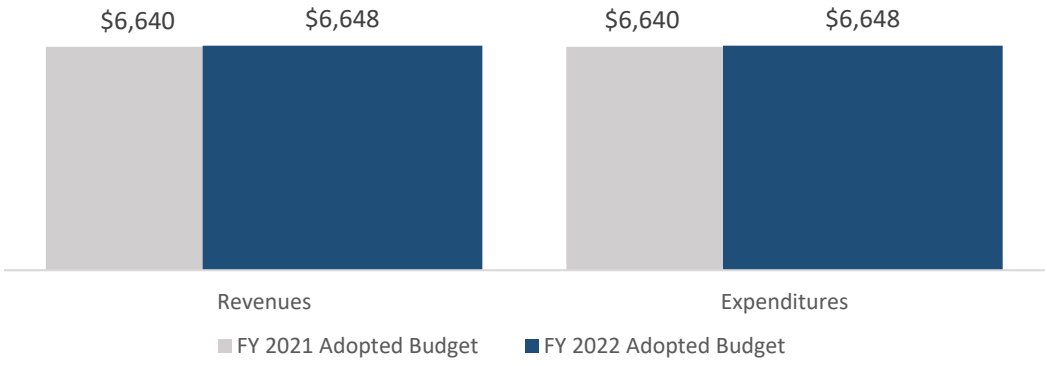
General Fund Stimulus Grant

The General Fund Stimulus Grant Fund is used to account for grant revenues and related expenditures of various federal economic stimulus grants.

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Non-recurring Grants	$6,648	$6,640	$6,648	$8	0.12%
Investment Earnings	$1,530	$0	$0	$0	0.00%
Total Revenues	**$8,178**	**$6,640**	**$6,648**	**$8**	**0.12%**
Expenditures					
Operational Support	$0	$0	$6,648	$6,648	100.00%
Contracted Services	$0	$6,640	$0	($6,640)	-100.00%
Total Expenditures	**$0**	**$6,640**	**$6,648**	**$8**	**0.12%**



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Community Development Block Grant

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

Mission Statement

The mission of the Community Services 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)
    - Home rehabilitation projects
    - Public infrastructure
    - Continuum of Care
    - Fair housing

FY 2021 Major Accomplishments

- Worked with partner organizations to provide CARES ACT funding locally
- Continued work with Continuum of Care to address homelessness in the community
- Implemented policies to provide down payment assistance to citizens by offering virtual classes

FY 2022 Budget Highlights

- Enhance down payment assistance program to more classes virtually
- Build affordable housing units on existing City owned property

Goals

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

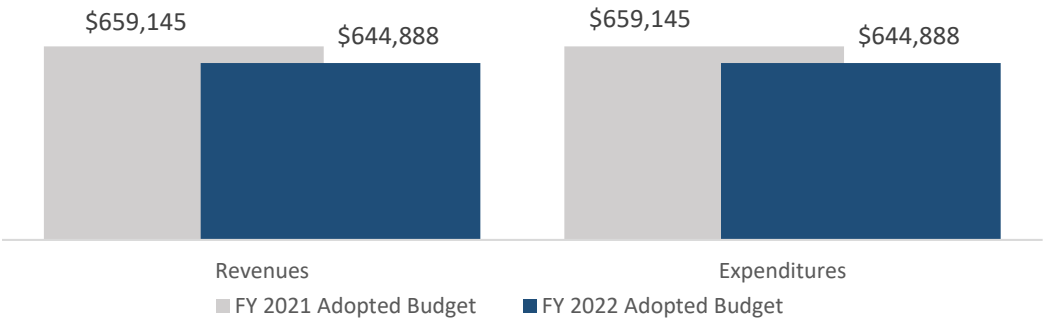
Objectives

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

Community Development Block Grant

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Operating Grants	$954,831	$656,830	$644,888	($11,942)	-1.82%
Investment Earnings	($5,417)	$0	$0	$0	0.00%
Other Revenues	$30,930	$2,315	$0	($2,315)	-100.00%
Total Revenues	**$980,344**	**$659,145**	**$644,888**	**($14,257)**	**-2.16%**
Expenditures					
Contracted Services	$372,269	$309,598	$333,118	$23,520	7.60%
Equipment/Capital Outlay	$280,978	$184,989	$144,383	($40,606)	-21.95%
Personnel Costs	$128,151	$135,241	$140,768	$5,527	4.09%
Operational Support	$23,950	$18,446	$16,158	($2,288)	-12.40%
Equip Lease & Utilities	$1,860	$7,671	$7,746	$75	0.98%
Travel/Training	$3,638	$3,000	$2,500	($500)	-16.67%
Maintenance	$57	$200	$215	$15	7.50%
Reimbursement of Services	($7,302)	$0	$0	$0	0.00%
Debt Service	$163,258	$0	$0	$0	0.00%
Total Expenditures	**$966,860**	**$659,145**	**$644,888**	**($14,257)**	**-2.16%**



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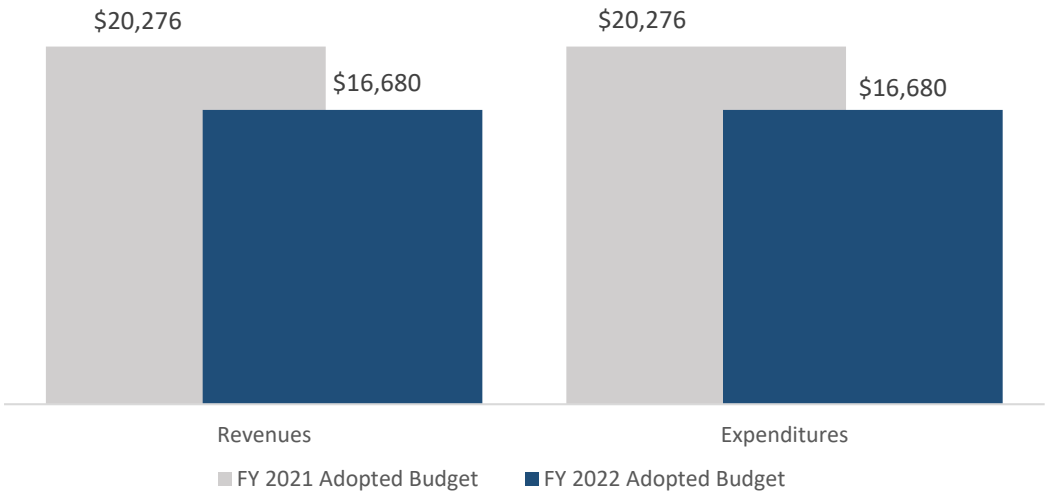
108 Loan – Downtown Revitalization

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$16,680	$16,680	$16,680	$0	0.00%
Appropriated Fund Balance	$0	$3,596	$0	($3,596)	-100.00%
Investment Earnings	$63	$0	$0	$0	0.00%
Total Revenues	**$16,743**	**$20,276**	**$16,680**	**($3,596)**	**-17.74%**
Expenditures					
Operational Support	$0	$0	$16,680	$16,680	100.00%
Debt Service	$19,730	$20,276	$0	($20,276)	-100.00%
Total Expenditures	**$19,730**	**$20,276**	**$16,680**	**($3,596)**	**-17.74%**



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HOME Investment Trust

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

Mission Statement

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

Department Summary

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

Divisions and Responsibilities

- HOME Partnership Fund (HOME)
    - Tenant based rental assistance
    - Certified Housing Development Organization
    - Down payment assistance
    - Affordable housing

FY 2021 Major Accomplishments

- Worked with partner organizations to provide CARES ACT funding locally
- Continued work with Continuum of Care to address homelessness in the community
- Implemented policies to provide down payment assistance to citizens by offering virtual classes

FY 2022 Budget Highlights

- Enhance down payment assistance program to more classes virtually
- Build affordable housing units on existing City owned property

Goals

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

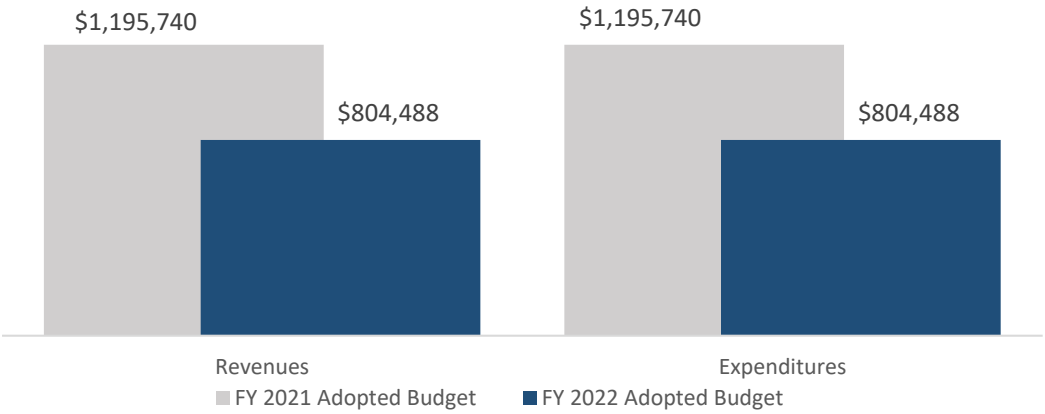
Objectives

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

HOME Investment Trust

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Operating Grants	$226,329	$838,740	$786,526	($52,214)	-6.23%
Other Revenues	$486,282	$357,000	$17,962	($339,038)	-94.97%
Investment Earnings	($607)	$0	$0	$0	0.00%
Total Revenues	**$712,005**	**$1,195,740**	**$804,488**	**($391,252)**	**-32.72%**
Expenditures					
Operational Support	$222,337	$753,526	$482,273	($271,253)	-36.00%
Contracted Services	$131,558	$358,620	$238,365	($120,255)	-33.53%
Personnel Costs	$70,220	$81,094	$82,350	$1,256	1.55%
Travel/Training	$468	$1,500	$1,000	($500)	-33.33%
Equip Lease & Utilities	$1,290	$1,000	$500	($500)	-50.00%
Transfers Out	$1,204	$0	$0	$0	0.00%
Total Expenditures	**$427,077**	**$1,195,740**	**$804,488**	**($391,252)**	**-32.72%**



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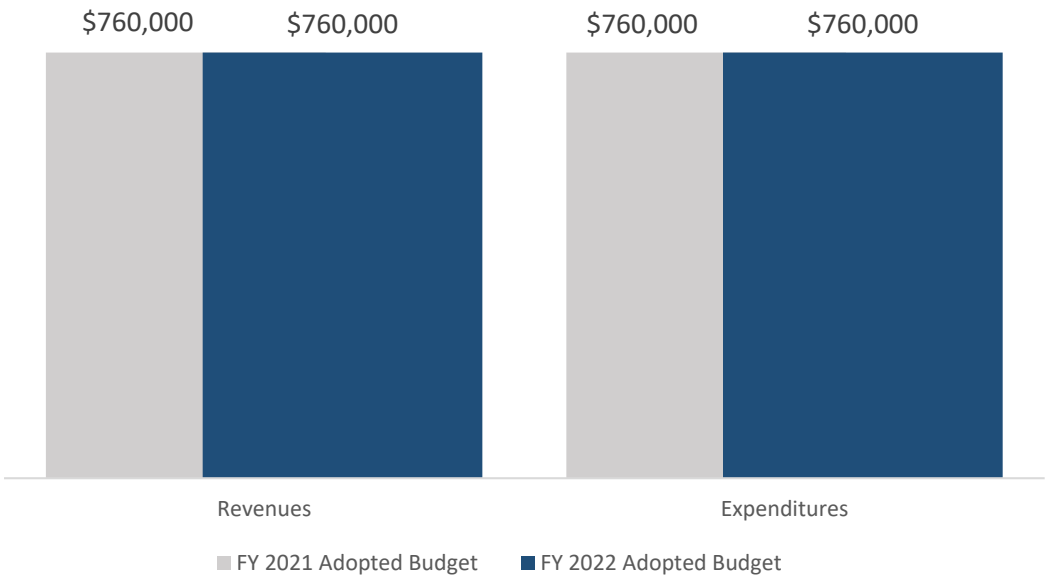
Occupancy Tax

An occupancy tax is imposed and levied on the gross receipts derived from the rental of an accommodation. An accommodation is defined as a hotel room, motel room, residence, cottage or similar lodging facility for occupancy by an individual. The tax applies to accommodations rented to the same person for a period of less than 90 continuous days. Occupancy taxes received must be used to promote travel and tourism in the City or attract tourists or business travelers to the City. This fund serves as a pass-through to the Gastonia Travel Development Authority.

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$628,932	$760,000	$760,000	$0	0.00%
Total Revenues	**$628,932**	**$760,000**	**$760,000**	**$0**	**0.00%**
Expenditures					
Operational Support	$628,932	$760,000	$760,000	$0	0.00%
Total Expenditures	**$628,932**	**$760,000**	**$760,000**	**$0**	**0.00%**

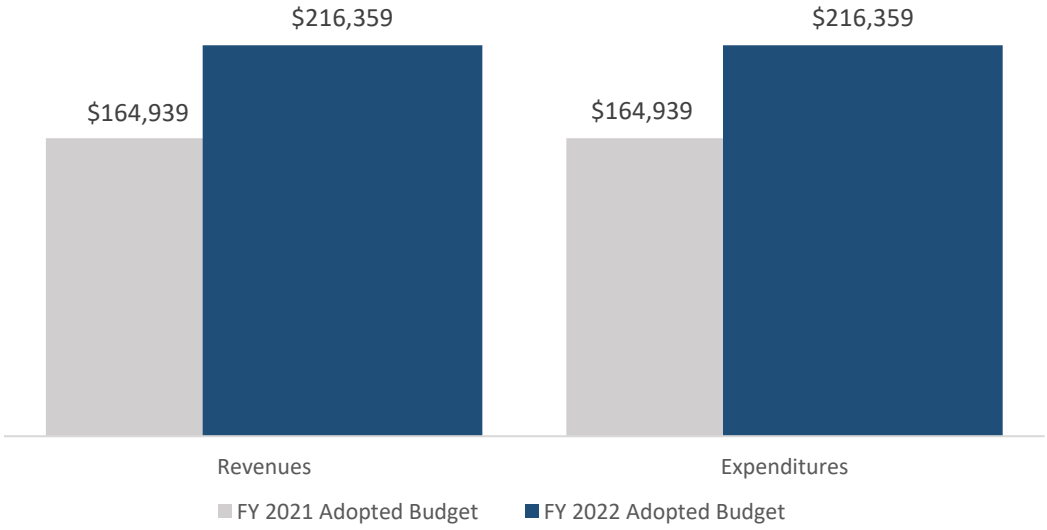


Downtown Municipal Services District

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

Budget Summary

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Ad Valorem Taxes	$163,261	$161,019	$164,107	$3,088	1.92%
Appropriated Fund Balance	$0	$0	$50,132	$50,132	100.00%
Fees	$2,020	$1,920	$1,920	$0	0.00%
Investment Earnings	$2,126	$2,000	$200	($1,800)	-90.00%
Other Revenues	$10,149	$0	$0	$0	0.00%
Total Revenues	**$177,555**	**$164,939**	**$216,359**	**$51,420**	**31.18%**
Expenditures					
Operational Support	$90,691	$81,149	$84,000	$2,851	3.51%
Personnel Costs	$0	$0	$50,132	$50,132	100.00%
Transfers Out	$40,000	$40,000	$40,000	$0	0.00%
Maintenance	$2,451	$2,000	$24,827	$22,827	1141.35%
Equip Lease & Utilities	$7,786	$10,900	$10,500	($400)	-3.67%
Contracted Services	$3,363	$5,890	$6,900	$1,010	17.15%
Equipment/Capital Outlay	$0	$25,000	$0	($25,000)	-100.00%
Total Expenditures	**$144,291**	**$164,939**	**$216,359**	**$51,420**	**31.18%**

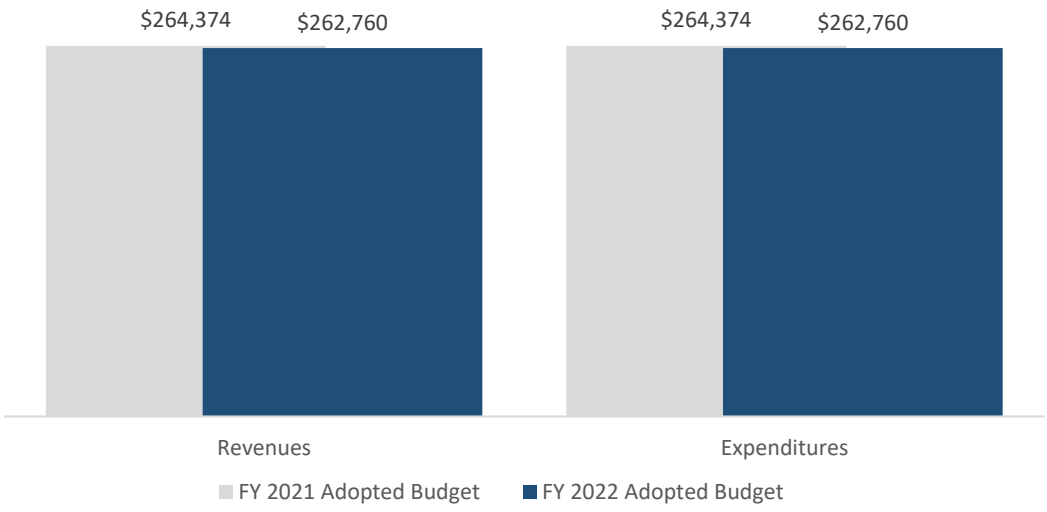


Infrastructure

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$306,392	$252,374	$261,760	$9,386	3.72%
Investment Earnings	$11,268	$12,000	$1,000	($11,000)	-91.67%
Total Revenues	**$317,661**	**$264,374**	**$262,760**	**($1,614)**	**-0.61%**
Expenditures					
Operational Support	$20,270	$264,374	$262,760	($1,614)	-0.61%
Transfers Out	$319,000	$0	$0	$0	0.0%
Total Expenditures	**$339,270**	**$264,374**	**$262,760**	**($1,614)**	**-0.61%**



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Internal Service Funds

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

Health Self-Insurance (868)
This fund is used to accumulate and allocate the costs of providing self-insured medical coverage to City employees.

Dental Self-Insurance (870)
This fund is used to accumulate and allocate the costs of providing self-insured dental coverage to City employees.

Vehicle/Equipment Renewal & Replacement (880)
This fund is used to accumulate and allocate the costs associated with the City's vehicle and equipment replacement, as well as new purchases that may be necessary due to growth or changing needs.

Technology Internal Services Fund (881)
This fund is used to accumulate and allocate the costs of technological support and services throughout the City.

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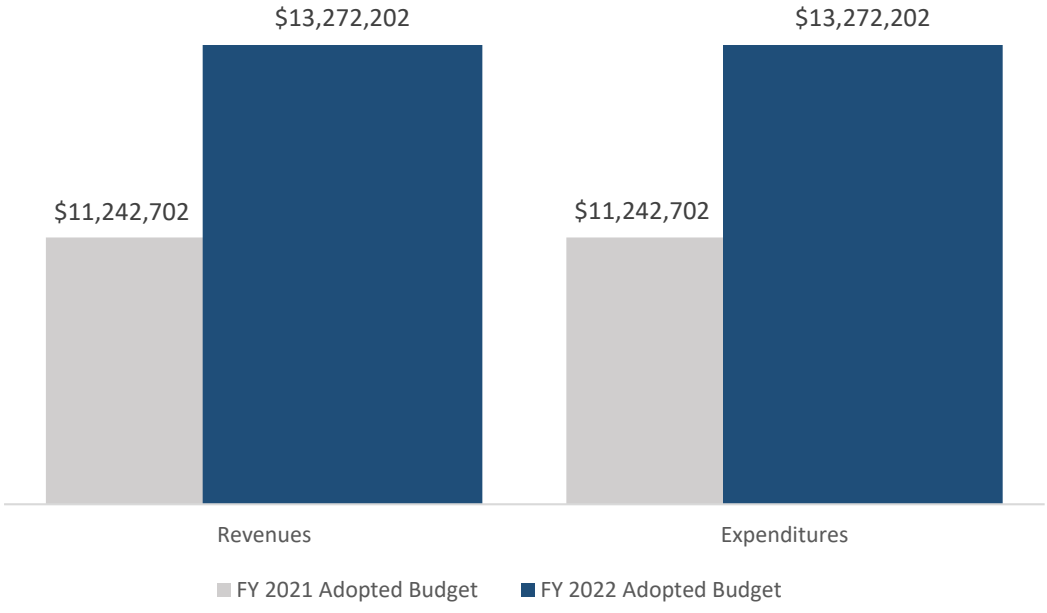
Health Self-Insurance

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$10,900,436	$11,234,702	$11,264,202	$29,500	0.26%
Appropriated Fund Balance	$0	$0	$2,000,000	$2,000,000	100.00%
Investment Earnings	$13,169	$8,000	$8,000	$0	0.00%
Total Revenues	**$10,913,605**	**$11,242,702**	**$13,272,202**	**$2,029,500**	**18.05%**
Expenditures					
Operational Support	$7,561,343	$10,814,014	$12,784,613	$1,970,599	18.22%
Contracted Services	$399,451	$428,688	$487,589	$58,901	13.74%
Total Expenditures	**$7,960,794**	**$11,242,702**	**$13,272,202**	**$2,029,500**	**18.05%**

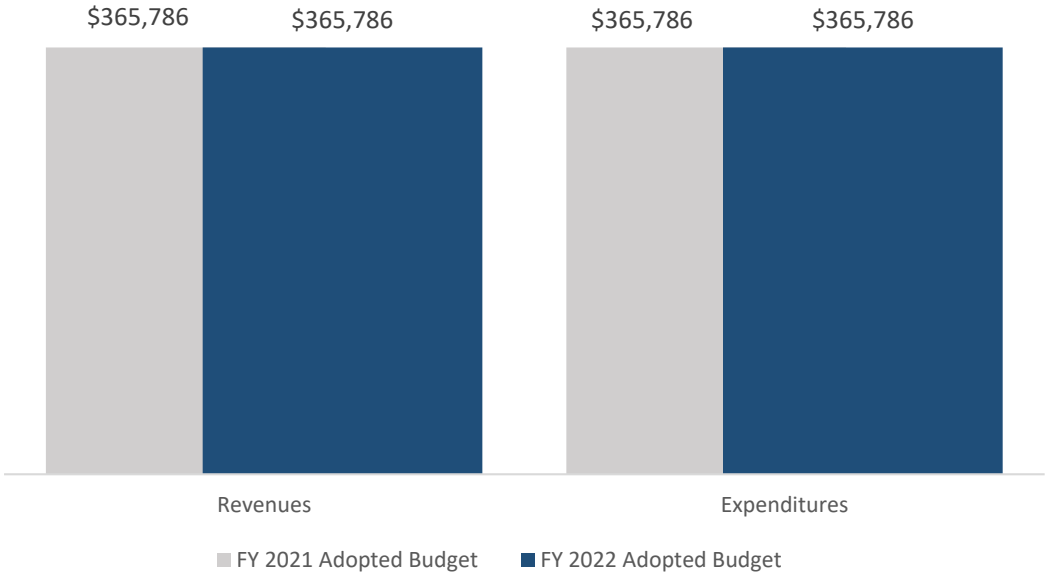


Dental Self-Insurance

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$382,474	$365,486	$365,486	$0	0.00%
Investment Earnings	$411	$300	$300	$0	0.00%
Total Revenues	**$382,885**	**$365,786**	**$365,786**	**$0**	**0.00%**
Expenditures					
Operational Support	$309,643	$365,786	$365,786	$0	0.00%
Total Expenditures	**$309,643**	**$365,786**	**$365,786**	**$0**	**0.00%**

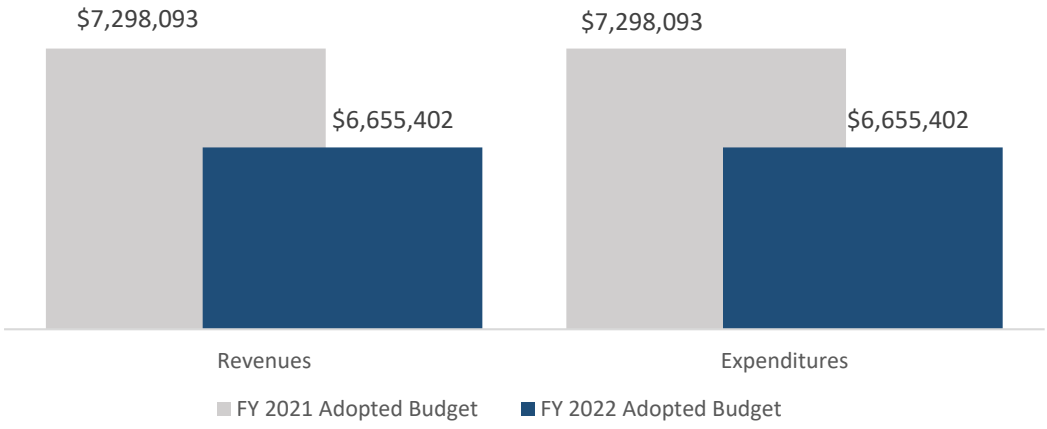


Vehicle/Equipment Renewal & Replacement

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

Budget Summary

	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Other Revenues	$6,230,746	$6,886,811	$6,655,402	($231,409)	-3.36%
Transfers In	$0	$411,282	$0	($411,282)	-100.00%
Investment Earnings	$32,230	$0	$0	$0	0.00%
Total Revenues	**$6,262,976**	**$7,298,093**	**$6,655,402**	**($642,691)**	**-8.81%**
Expenditures					
Debt Service	$3,562,605	$3,314,609	$3,338,184	$23,575	0.71%
Equipment/Capital Outlay	$2,775,824	$3,246,452	$2,991,550	($254,902)	-7.85%
Operational Support	$534,316	$714,882	$320,748	($394,134)	-55.13%
Contracted Services	$1,115	$3,950	$4,920	$970	24.56%
Maintenance	$4,548	$18,200	$0	($18,200)	-100.00%
Total Expenditures	**$6,878,408**	**$7,298,093**	**$6,655,402**	**($642,691)**	**-8.81%**



Technology Internal Services

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

Mission Statement

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

Department Summary

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

Departmental Divisions and Responsibilities

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

FY 2021 Major Accomplishments

- CityView Permitting/Land Development System Go-live
- A/V Technology at Police Department upgraded
- Assisted City Clerk to enable digital submission of meeting minutes to NC State Archives
- Reconfigured utility billing system to meet State Executive Order requirements for COVID-19
- Implemented City Council dashboards for Police, Fire and Human Services
- Configured and enabled our document management system to support digital personnel files
- Expanded camera coverage to six additional City facilities
- FUSE wireless network and camera system
- FUSE Streetscapes wireless network and camera system
- COVID-19 Remote Worker solution design, implementation, and support
- Upgraded audio visual (A/V) system at Gastonia Conference Center
- City Administration server/data storage system refresh
- Public Safety desktop computer refresh
- City Fire Station Night Alert system

Technology Internal Services

FY 2022 Budget Highlights

- City-wide phone system software upgrade

Goals

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

Objectives

- Begin the implementation/migration process of the asset management system that supports Public Utilities and Public Works
- Expand CityView functionality and capabilities with configuration changes
- Upgrade Cayenta Utilities System from 7.7 to 9.0
- Conduct internal security assessments and reviews, and develop strategic plans for change
- Review current disaster recovery and business continuity, and document required changes
- Refresh infrastructure and end-user computer equipment to address any end-of-life or end-of-support items
- Support Municipal Operations Center (MOC) facility expansions with required technology infrastructure
- Plan and design for very high frequency (VHF) radio system refresh/replacement in FY 2023

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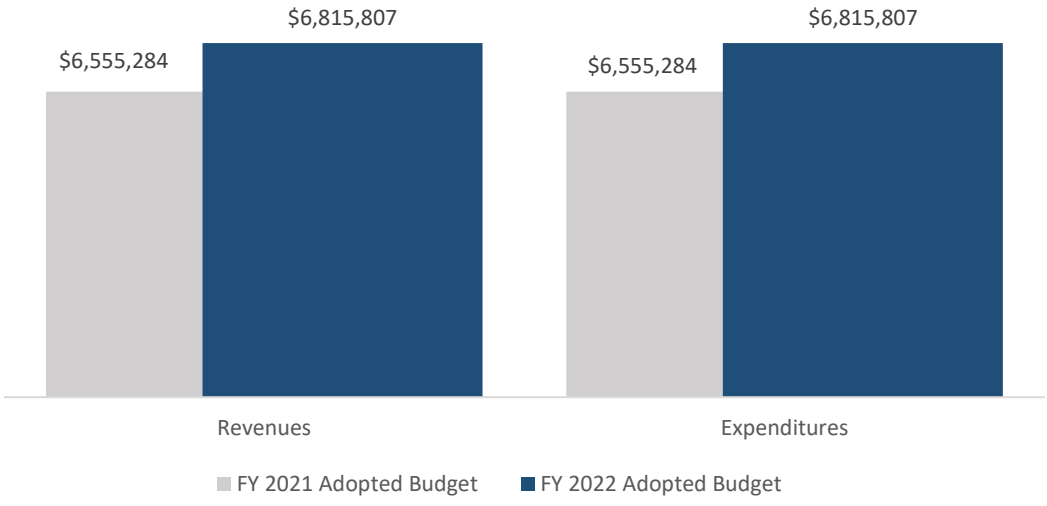
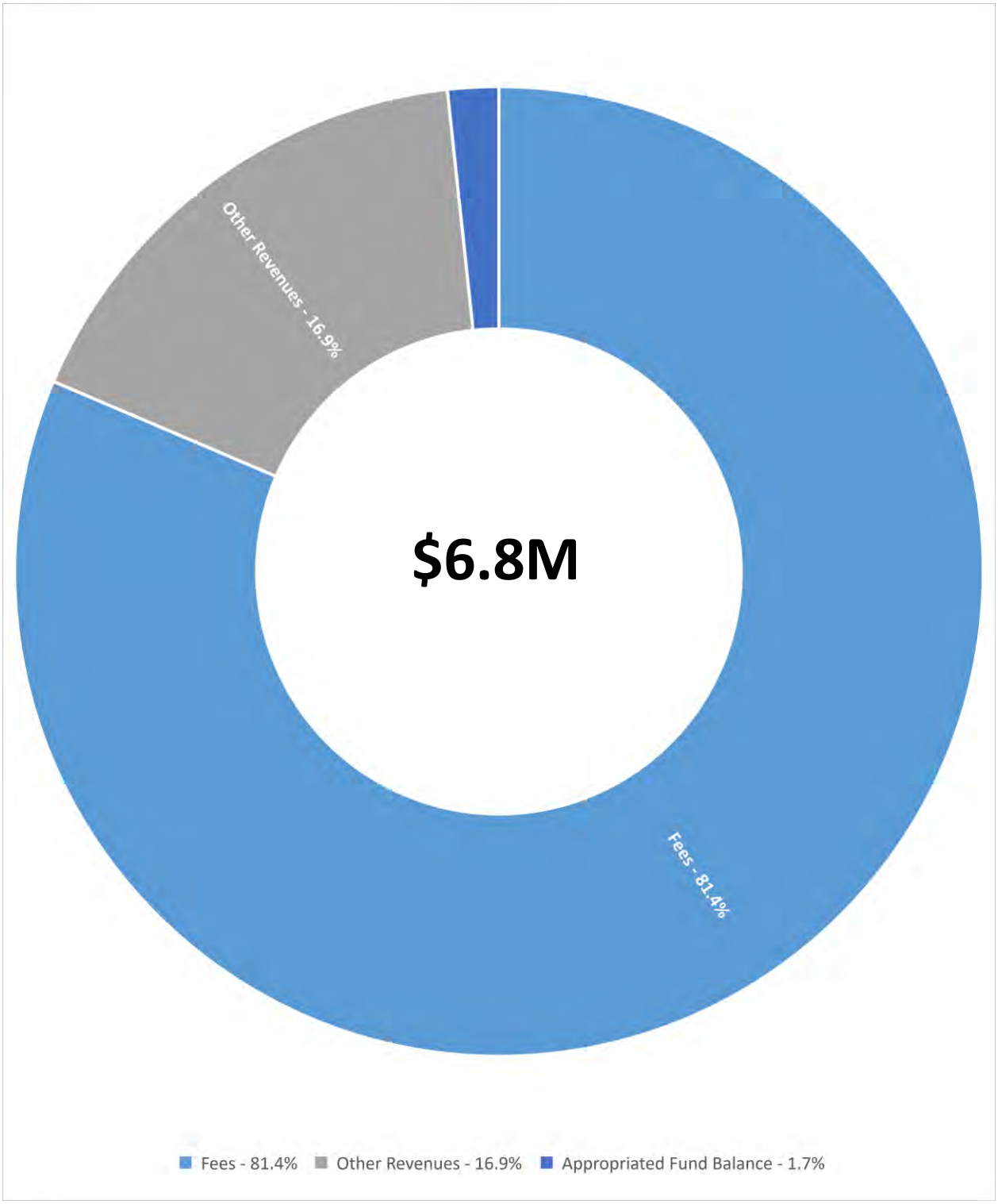
Technology Internal Services

Budget Summary

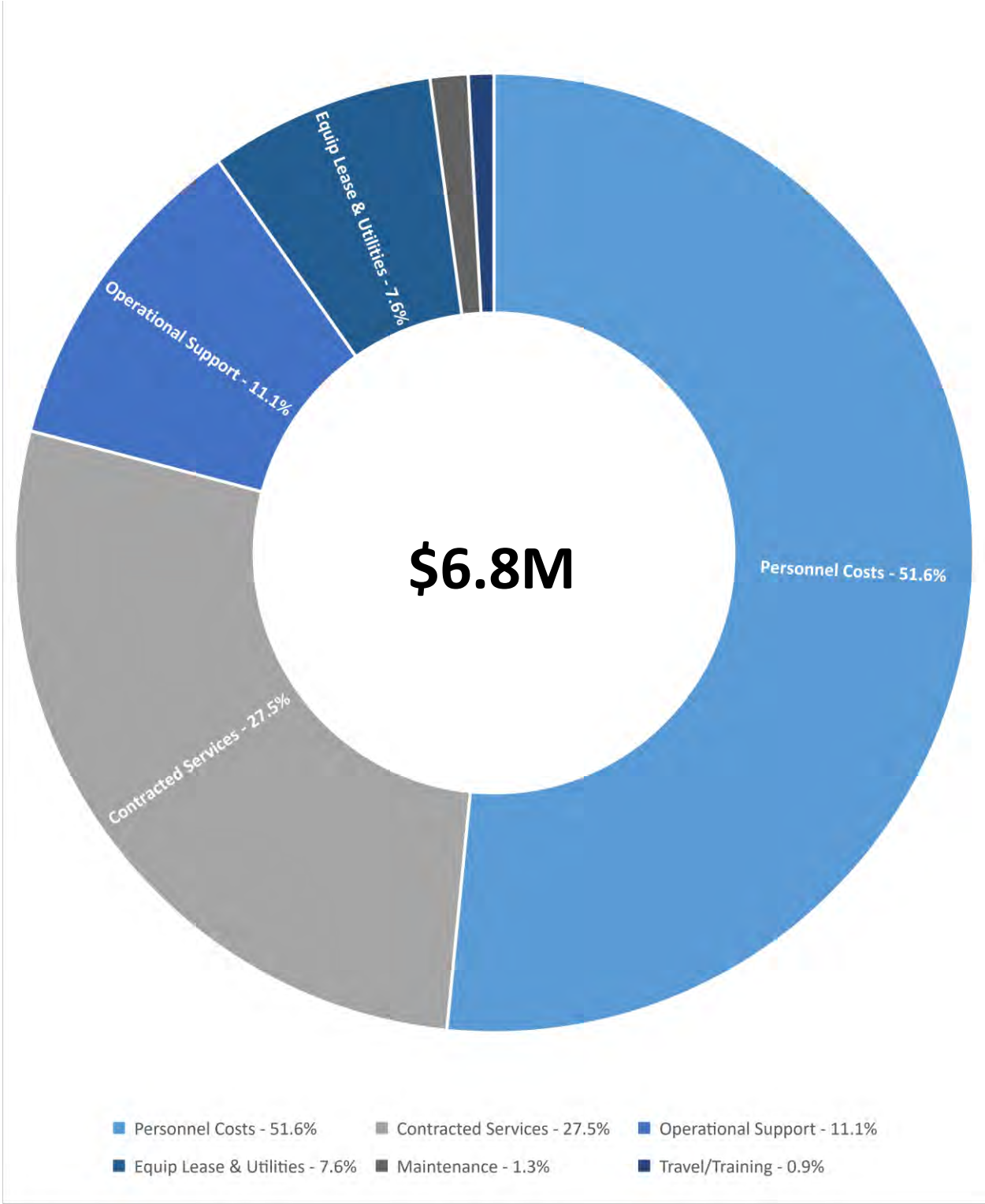
	FY 2020 Actuals	FY 2021 Adopted Budget	FY 2022 Adopted Budget	Amount Change	% Change
Revenues					
Fees	$5,067,710	$5,356,741	$5,548,565	$191,824	3.58%
Other Revenues	$1,612,441	$1,183,543	$1,151,151	($32,392)	-2.74%
Appropriated Fund Balance	$0	$0	$116,091	$116,091	
Investment Earnings	$16,053	$15,000	$0	($15,000)	-100.00%
Total Revenues	**$6,696,204**	**$6,555,284**	**$6,815,807**	**$260,523**	**3.97%**
Expenditures					
Personnel Costs	$3,503,623	$3,336,166	$3,515,071	$178,905	5.36%
Contracted Services	$1,481,609	$1,772,853	$1,875,911	$103,058	5.81%
Operational Support	$2,304,362	$804,871	$759,194	($45,677)	-5.68%
Equip Lease & Utilities	$427,541	$466,018	$519,658	$53,640	11.51%
Maintenance	$36,015	$85,526	$86,973	$1,447	1.69%
Travel/Training	$31,700	$60,150	$59,000	($1,150)	-1.91%
Equipment/Capital Outlay	$633,909	$29,700	$0	($29,700)	-100.00%
Total Expenditures	**$8,418,758**	**$6,555,284**	**$6,815,807**	**$260,523**	**3.97%**



REVENUES


$6.8M
Other Revenues - 16.9%
Fees - 81.4%
Fees - 81.4%
Other Revenues - 16.9%
Appropriated Fund Balance - 1.7%

EXPENDITURES



Capital Projects

When developing a capital improvement plan, an important criterion to consider is the operating impact that a completed capital project will have on the annual operating budget. Operating impacts are defined as any staffing, operating or maintenance needs associated with a completed capital project that must be met on an annual basis in order to run or maintain the item, facility or asset. While some completed projects may have little to no staffing or operating/maintenance costs associated with them (i.e. the replacement of a water/sewer line or construction of sidewalks), others may have considerable annual costs (i.e. the constructing and opening of a multi-purpose facility) that will have to be funded by the City's operating budget in future years. Some projects may impact the operating budget by generating additional revenue as well as additional costs. Other projects may create cost savings by reducing annual operating expenses. Advance knowledge of these costs and/or additional funding sources will aid in the budgeting process.

Each year as part of the budget preparation process, City Management, Director of Financial Services, Budget Office and affected departments, propose a capital improvement plan for each major capital fund. The plan is basically a planning tool for management and the City Council. The first year of the plan is the only year considered for the proposed budget since needs and priorities change from year to year. The projects in following years give an idea of future needs and to help facilitate future budget planning. By planning ahead, the funding for staffing needs and other day-to-day operating costs can be projected in subsequent operating budgets to begin addressing potential long-term operating expenses.

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

- Franklin Blvd. Corridor Improvements
- Martha Rivers Park Expansion (Adjoining Property Acquisition)
- AMI / AMR Improvements (Electric, Water / Sewer, Finance, Technology Services)
- NCDOT Bike / Pedestrian Improvements (DOT projects with local share required)

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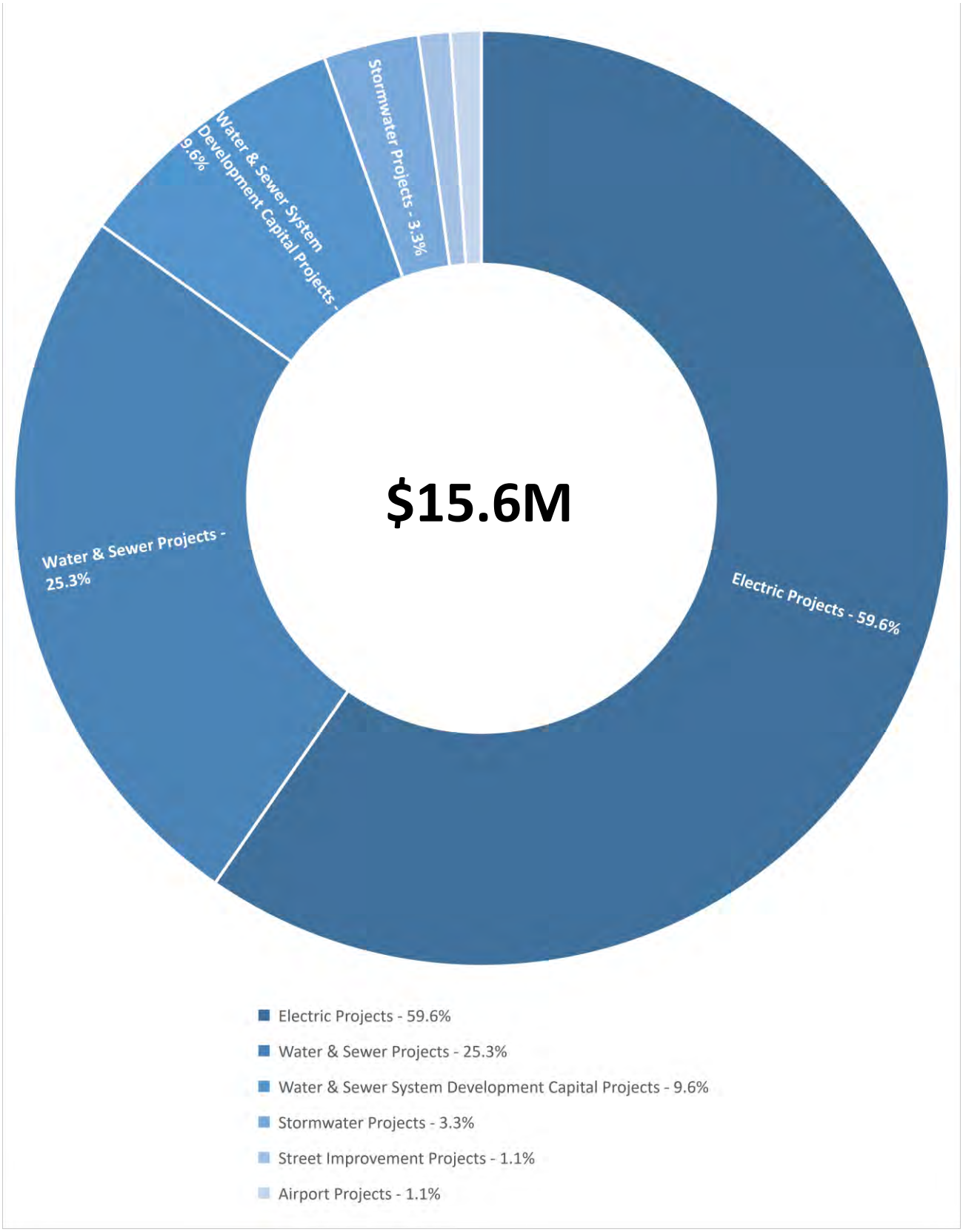
$15.6M
Electric Projects - 59.6%
Water & Sewer Projects - 25.3%
Water & Sewer System Development Capital Projects - 9.6%
Stormwater Projects - 3.3%
Street Improvement Projects - 1.1%
Airport Projects - 1.1%

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.

Airport Capital Projects

The Airport Capital Projects Fund is used to account for projects at the Gastonia Municipal Airport that involve hangar improvements, runway realignment, tax lane lighting and signage, rehabilitating the fuel farm and corporate hangar taxiway, along with other miscellaneous airport improvement projects.

Project Name	TBD
Description	TBD
Estimated Cost	TBD
Estimated Completion	TBD
FY 2022 Budget	$166,667
Funding Source(s)	$150,000 from NCDOT Aviation Division $16,667 transfer from General Fund for City's required match
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs. However, those costs are unknown at this time.

Airport Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 168,083	$ 102,450	**$ 102,450**	$ 102,450	$ 102,450	$ 102,450
Interest	502	-	**-**	-	-	-
NCDOT Aviation Division	411,587	1,988,601	**150,000**	150,000	150,000	150,000
Transfer from Fund 110	16,667	16,667	**16,667**	16,667	16,667	16,667
Total Revenues	$ 596,840	$ 2,107,718	**$ 269,117**	$ 269,117	$ 269,117	$ 269,117
Expenditures						
Airport Operations	$ 494,389	$ 2,005,268	**$ 166,667**	$ 166,667	$ 166,667	$ 166,667
Total Expenditures	$ 494,389	$ 2,005,268	**$ 166,667**	$ 166,667	$ 166,667	$ 166,667
Fund Balance Forward	$ 102,450	$ 102,450	**$ 102,450**	$ 102,450	$ 102,450	$ 102,450

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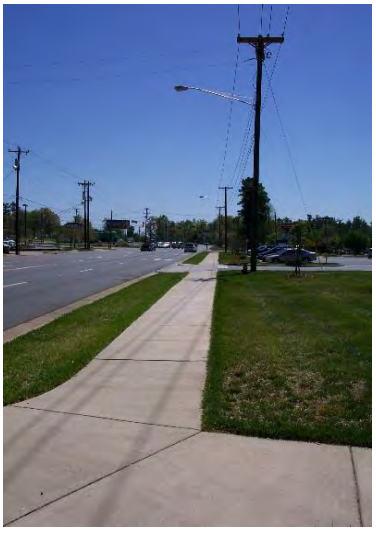
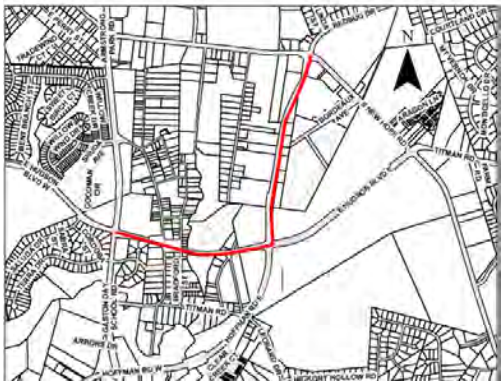
New Projects

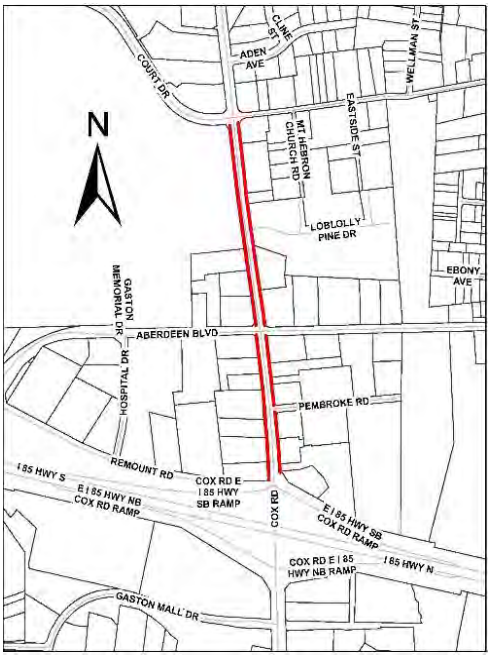
These projects are part of the NC State Transportation Improvement Plan (STIP). The City is anticipating funding 20% of the project costs. Once let, the phases will be funded over several fiscal years. Phases include preliminary engineering, right of way acquisition and construction. The FY 2022 budget is the amount expected to be spent on the project this fiscal year.



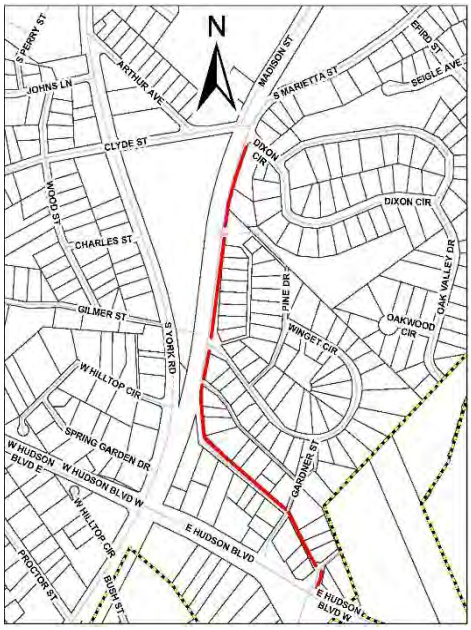
Project Name	Hudson Boulevard/Redbud Drive Sidewalks
Description	Construction of missing sidewalk along one side of East Hudson Boulevard (SR 1255) from Gaston Day School Road (SR 2200) to Redbud Drive (SR 2466) and along one side of Redbud Drive from East Hudson Boulevard to South New Hope Road (NC 279)
Estimated Cost	$307,500
Estimated Completion	FY 2024
FY 2022 Budget	$27,000
Funding Source(s)	Transfer from General Fund for City's required contribution
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.



Project Name	Cox Road/Court Drive Sidewalk
Description	Construction of sidewalks on both sides of Cox Road (SR 2200) from I-85 to Court Drive
Estimated Cost	$237,500
Estimated Completion	FY 2024
FY 2022 Budget	$70,000
Funding Source(s)	Transfer from General Fund for City's required contribution
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.



Cox Road/Court Drive



South Marietta Street/Hilltop Drive

Project Name	South Marietta Street/Hilltop Drive Sidewalks
Description	Construction of sidewalk on one side of South Marietta Street/Hilltop Drive, along Dixon Circle to Hudson Boulevard
Estimated Cost	$663,000
Estimated Completion	FY 2024
FY 2022 Budget	$75,000
Funding Source(s)	Transfer from General Fund for City's required contribution
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair costs to these sidewalks. However, those costs are unknown at this time.

Continuing Projects

Project Name	FUSE - Silent Crossing at Trenton Street
Description	Implementation of a Quiet Zone at Trenton Street, where locomotive horns are not routinely sounded as set forth in federal regulation 49 CFR Part 222.
Estimated Cost	$488,878
Estimated Completion	FY 2022
FY 2022 Budget	N/A – Funding is being carried from prior year
Funding Source(s)	2010 GO Bonds
Impact on Operating Budget	Silent Crossing will be maintained by Norfolk Southern Railway, therefore, there will be no impact on the operating budget.

Project Name	Traffic Calming
Description	Speed humps are installed by petition per City policy
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2022 Budget	N/A – Funding is being carried from prior year
Funding Source(s)	Transfer from General Fund
Impact on Operating Budget	The City will be responsible for future maintenance and/or repair expenses. However, those costs are unknown at this time.

Street Improvement Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 3,192,266	$ 3,266,620	**$ 91,818**	$ 91,818	$ 3,697,818	$ 4,495,818
Transfer from Fund 110	586,000	478,000	**172,000**	30,000	30,000	30,000
Gaston County	31,600	-	**-**	-	-	-
NCDOT	(15,535)	1,731,828	**-**	4,808,000	1,064,000	432,000
Miscellaneous	1	-	**-**	-	-	-
Total Revenues	$ 3,845,849	$ 5,476,448	**$ 263,818**	$ 4,929,818	$ 4,791,818	$ 4,957,818
Expenditures						
Planning / Transportation	$ -	$ 400,346	**$ 172,000**	$ 1,202,000	$ 266,000	$ 108,000
Joint Venture-Streets	-	28,221	**-**	-	-	-
Traffic Calming Construction	-	30,910	**-**	30,000	30,000	30,000
Bridge Repairs & Replacements	-	75,000	**-**	-	-	-
Capital Reserve	-	70,633	**-**	-	-	-
Traffic Signal System	3,600	493,400	**-**	-	-	-
2010 GOB - Road Widening	575,629	2,305,976	**-**	-	-	-
2010 GOB - Sidewalks	-	1,980,144	**-**	-	-	-
Total Expenditures	$ 579,229	$ 5,384,630	**$ 172,000**	$ 1,232,000	$ 296,000	$ 138,000
Fund Balance Forward	$ 3,266,620	$ 91,818	**$ 91,818**	$ 3,697,818	$ 4,495,818	$ 4,819,818

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New Projects

The FY 2022 budget includes no funding for new projects.

Continuing Projects

Project Name	Avon Creek Greenway Extension
Description	Extension of the Avon Creek Greenway from Chestnut St to E. Second Ave
Estimated Cost	$304,754
Estimated Completion	FY 2022
FY 2022 Budget	N/A – Funding is carrying from prior year
Funding Source(s)	$140,000 – Grant from the Carolina Thread Trail $164,754 – Payment in lieu of greenway from a developer
Impact on Operating Budget	Increase in yearly maintenance (seed, pesticides, and patching. Impact to overtime and staffing, as well as to non-capital account (benches, receptacles)

Project Name	Highland Branch Greenway – Phase I (C-5622)
Description	Construction of a 10 foot wide greenway trail from US 321 to Bulb Avenue in order to connect with the Highland Rail Trail
Estimated Cost	$525,000
Estimated Completion	TBD
FY 2022 Budget	N/A – Funding is carrying from prior year
Funding Source	80% from the Congestion Mitigation & Air Quality (CMAQ) Improvement Program thru NCDOT 20% City match, transfer from General Fund
Impact on Operating Budget	Increase in yearly maintenance (seed, pesticides, and patching. Impact to overtime and staffing, as well as to non-capital account (benches, receptacles)

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General Fund Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 2,781,534	$ 15,987,042	$ -	$ -	$ -	$ -
Interest Earnings	251,045	-	-	-	-	-
Sale of City property	98,000	142,714	-	-	-	-
Transfer In	2,600,000	3,033,005	-	-	-	-
D.O.T. Revenues	(62,289)	-	-	-	-	-
Congestion Mitigation and Air Quality	-	420,000	-	-	-	-
State Grants	140,000	-	-	-	-	-
Payment In Lieu - Greenways	330,000	-	-	-	-	-
Misc. Grants/Misc. Revenues	273	24,800	-	-	-	-
Bond Proceeds	24,000,000	-	-	-	-	-
Total Revenues	$ 30,138,563	$ 19,607,561	$ -	$ -	$ -	$ -
Expenditures						
Mayor's Youth Council	$ -	$ 300	$ -	$ -	$ -	$ -
Financial Services / Accounting	-	108,183	-	-	-	-
Development Services / Planning	-	525,000	-	-	-	-
Planning / Transportation	-	564,122	-	-	-	-
F.S. / Equipment	33,250	-	-	-	-	-
P.W / Field Operations / Powell Bill	86	696	-	-	-	-
Recreation / Adminstration	27,749	88,635	-	-	-	-
Martha Rivers Park	-	3,114	-	-	-	-
2010 LOBs - Recreation	-	24	-	-	-	-
Gastonia Optimist Club Park	-	33,719	-	-	-	-
Downtown Sports & Entertainment Complex (*)	14,071,708	17,990,907	-	-	-	-
Farmers' Market	1,886	24,800	-	-	-	-
Greenways	-	268,061	-	-	-	-
Recreation Const. & Renov. Projects	16,842	-	-	-	-	-
Total Expenditures	$ 14,151,521	$ 19,607,561	$ -	$ -	$ -	$ -
Fund Balance Forward	$ 15,987,042	$ -	$ -	$ -	$ -	$ -

Downtown Capital Projects

New Projects

The FY 2022 budget includes no funding for new projects.

Continuing Projects

There are currently no pending projects.

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 8,545	$ 230,545	**$ 9,058**	$ 9,058	$ 9,058	$ 9,058
Interest Earnings	512	-	-	-	-	-
Transfer-In Infrastructure Fund	319,000	-	-	-	-	-
Transfer-In - Electric Fund	-	1,038,340	-	-	-	-
Transfer from Contingency		61,660				
Transfer-In - General Fund	-	133,000	-	-	-	-
			-			
Total Revenues	$ 328,057	$ 1,463,545	**$ 9,058**	$ 9,058	$ 9,058	$ 9,058
Expenditures						
Non-Departmental	$ -	$ 61,660	**$ -**	$ -	$ -	$ -
United Way Parking Lot	-	133,000	-	-	-	-
Downtown Revitalization	97,512	1,259,827	-	-	-	-
Transfers	-	-	-	-	-	-
			-			
Total Expenditures	$ 97,512	$ 1,454,487	$ -	$ -	$ -	$ -
Fund Balance Forward	$ 230,545	$ 9,058	**$ 9,058**	$ 9,058	$ 9,058	$ 9,058

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Water & Sewer System Development

A system development fee is a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system. Such capital costs generally include the construction of facilities, as well as engineering, surveys, land, financing, legal and administrative costs.

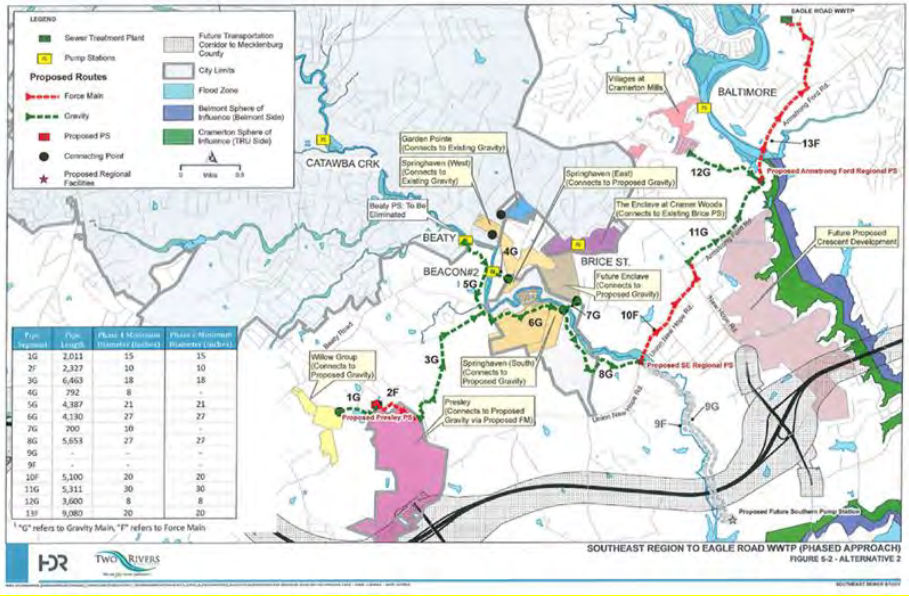
It has become common practice for water and wastewater utility systems to implement system development fees in order to establish a supplemental source of funding for future capital projects. This practice helps mitigate the need for existing customers to pay for system expansions entirely through increased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

New Projects

The FY 2022 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 2022 Budget	$1,504,800
Funding Source	$498,400 in Water System Development Fees $186,900 in Southeast Water System Development Fees $347,000 in Sewer System Development Fees $472,500 in Southeast Sewer System Development Fees
Impact on Operating Budget	These fees are used to expand the water and wastewater utility system, which will result in increased maintenance costs, which are unknown at this time and will be funded from sales revenues.



Water & Sewer System Development

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 844,942	$ 1,602,153	**$ 102,153**	$ 102,153	$ 102,153	$ 102,153
Interest Earnings	14,261	-	**-**	-	-	-
Sewer System Development Fee	382,510	150,000	**347,000**	120,000	120,000	120,000
Southeast Sewer Development Fee	-	315,000	**472,500**	100,000	100,000	100,000
Water System Development Fee	566,641	250,000	**498,400**	150,000	150,000	150,000
Southeast Water System Development Fee	-	106,000	**186,900**	50,000	50,000	50,000
			-			
Total Revenues	$ 1,808,353	$ 2,423,153	**$ 1,606,953**	$ 522,153	$ 522,153	$ 522,153
Expenditures						
Administration	$ 206,200	$ -	**$ -**	$ -	$ -	$ -
Sewer System Development Fee	-	150,000	**347,000**	120,000	120,000	120,000
Southeast Sewer System Development Fee	-	315,000	**472,500**	100,000	100,000	100,000
Water System Development Fee	-	250,000	**498,400**	150,000	150,000	150,000
Southeast Water System Development Fee	-	106,000	**186,900**	50,000	50,000	50,000
Transfers Between Funds	-	1,500,000	**-**	-	-	-
			-			
Total Expenditures	$ 206,200	$ 2,321,000	**$ 1,504,800**	$ 420,000	$ 420,000	$ 420,000
Fund Balance Forward	$ 1,602,153	$ 102,153	**$ 102,153**	$ 102,153	$ 102,153	$ 102,153

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New Projects

Project Name	Process Automation Improvements Crowders Creek
Description	Design phase of replacing obsolete programmable logic controllers in the Supervisory Control and Data Acquisition (SCADA) system at the Water Treatment Plant
Estimated Cost	$373,900
Estimated Completion	FY 2022
FY 2022 Budget	$373,900
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Critical SCADA equipment must be replaced prior to failure; otherwise, failure will result in the need for nine additional full-time employees to operate the treatment plant.

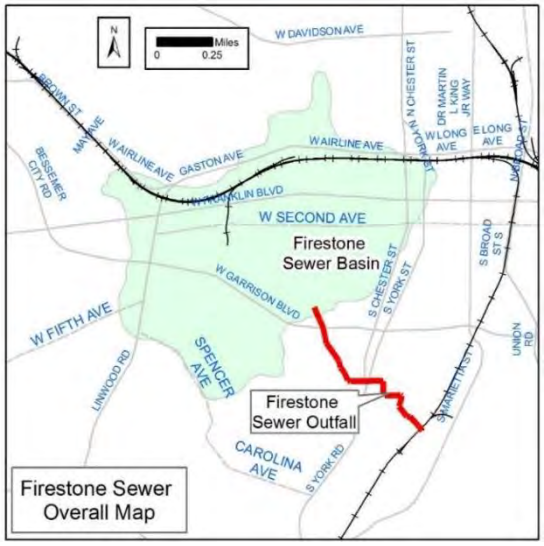
Process Automation

Sewer Replacement

Project Name	Crowders Creek Wastewater Treatment Plant (WWTP) Influent Sewer Replacement
Description	Replacement of 42” diameter RCP sanitary sewer line
Estimated Cost	$450,000
Estimated Completion	FY 2022
FY 2022 Budget	$450,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Sewer Pier Failures
Description	Repair and construction of existing water and sewer aerial crossings with new piers and ductile iron pipe. Pipe sizes will vary. Project will repair two to three of the most critical crossing locations.
Estimated Cost	$200,000
Estimated Completion	FY 2022
FY 2022 Budget	$200,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Firestone Outfall Study
Description	Third party sanitary sewer assessment of the Firestone Sanitary Sewer Basin
Estimated Cost	$150,000
Estimated Completion	FY 2022
FY 2022 Budget	$150,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Maintenance and repair costs are ongoing expenses and unknown at this time.



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Project Name	Sewer Lining Projects
Description	Installation of cured-in-place-pipe (CIPP) lining of existing damaged and/or aged sewer lines to decrease the infiltration of stormwater and groundwater into the existing sewer lines
Estimated Cost	$200,000
Estimated Completion	FY 2022
FY 2022 Budget	$200,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Integrated Wastewater Collection Pump Station Controller Pilot
Description	Implement a pilot installation of modern remote telemetry unit (RTU) with an integrated pump station controller
Estimated Cost	$30,000
Estimated Completion	FY 2022
FY 2022 Budget	$30,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	This will increase utility efficiency due to data collection and enhanced lift station response time. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Integrate Verbatim Polling Checks into Supervisory Control and Data Acquisition (SCADA)
Description	Incorporate verbatim polling checks into the Catawba pump station PLC to allow for remote station monitoring
Estimated Cost	$16,600
Estimated Completion	FY 2022
FY 2022 Budget	$16,600
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Remote monitoring will increase staff efficiency and result in less equipment failures. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Catawba and Duhart Pump Station Human Machine Interface (HMI) Improvements
Description	Replacement of unsupported Rockwell RSView 32 SCADA software HMI
Estimated Cost	$268,000
Estimated Completion	FY 2022
FY 2022 Budget	$268,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Failure of the SCADA system would result in increased operational costs to manage the wastewater collection system. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.

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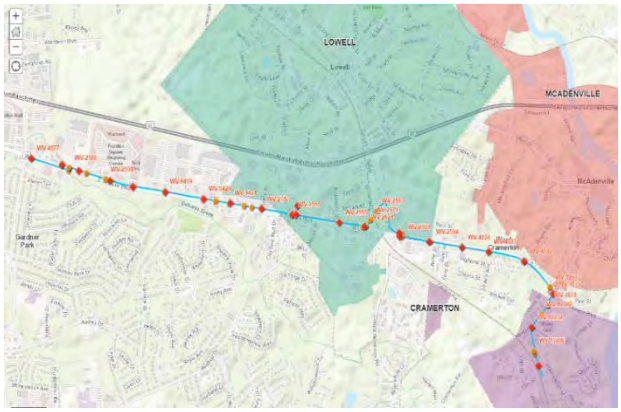
Project Name	Long Creek Clarifier Rehabilitation
Description	First phase of rehabilitating the metal structures of seven clarifiers; necessary repairs to the structure will be made, followed by the application of a protective coating
Estimated Cost	$335,000
Estimated Completion	FY 2022
FY 2022 Budget	$335,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Ensure clarifiers remain operational to avoid increased costs that would be incurred if any of the seven clarifiers fail.

Long Creek Clarifier Rehab

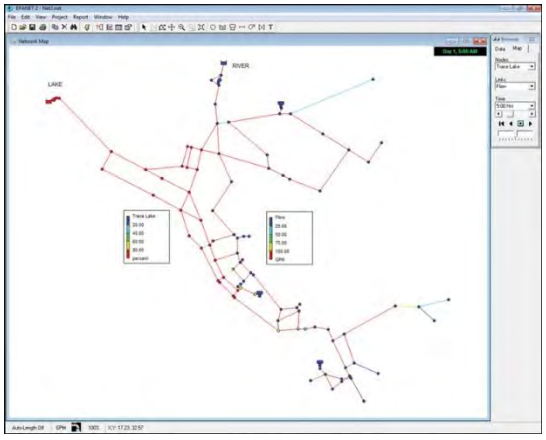
RTU Pilot Project

Project Name	Water Distribution Remote Telemetry Unit (RTU) Pilot Project
Description	Installation of a RTU with a programmable logic controller (PLC) to allow monitoring and control of the Berry Mountain Pump Station (Water) from the Water Treatment Plant (WTP)
Estimated Cost	$95,700
Estimated Completion	FY 2022
FY 2022 Budget	$95,700
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Enable better oversight and control by WTP operating staff and reduce visits from Facility Maintenance staff. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.

Project Name	Valve Evaluation and Replacement – Franklin Boulevard
Description	Evaluation and replacement of 16” diameter valves on the Asbestos-cement (AC) waterline
Estimated Cost	$600,000
Estimated Completion	FY 2022
FY 2022 Budget	$600,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Failure to repair these valves may result in the inability to properly isolate the water system; therefore, negatively impacting a large customer base in the event of an emergency repair. In addition, maintenance and repair costs are ongoing expenses and unknown at this time.



Valve Evaluation & Replacement



Water Model Update

Project Name	Water Model Update
Description	Update the existing model to include lines added since 2001, as well as calibrate and update short, intermediate and long-term system expansion plans
Estimated Cost	$500,000
Estimated Completion	TBD
FY 2022 Budget	$200,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Allow for the ongoing understanding of the hydraulic conditions in the 600+ miles of distribution system that the City of Gastonia/Two Rivers Utilities (TRU) operates 24 hours each day.

Project Name	Rankin Lake 36” Valve Refurbishment
Description	Repair or replacement of the two 36” gate valves at the upper lake that appear to have separated from the lines they were previously attached to and replace all the concrete cylinder pipe in that area with ductile iron pipe. Repair or replacement of the two 36” gate valves behind the two pump stations that allow raw water flow to be stopped because they can no longer completely stop the water flow.
Estimated Cost	$500,000
Estimated Completion	TBD
FY 2022 Budget	$200,000
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	Controlling raw water flow to the Wastewater Treatment Plant and repairing leaks will reduce the loss of water.

Continuing Projects

Project Name	Replacement Bar Screen
Description	Replacement of bar screen at the Crowders Creek Wastewater Treatment Plant. Current bar screen is 28 years old and at the end of its useful service life.
Estimated Cost	$197,150
Estimated Completion	FY 2022
FY 2022 Budget	N/A – budget is carrying forward from prior year
Funding Source	Transfer from Water & Sewer Capital Expansion/Development Fund
Impact on Operating Budget	The funding for this project was transferred from the Water & Sewer Capital Expansion/Development Fund in a prior year, which is essentially the Water & Sewer fund balance.

Project Name	Bessemer City Booster Pump Station
Description	A water system interconnection between Gastonia and Bessemer City
Estimated Total Cost	$1,600,000
Estimated Completion	FY 2022
FY 2022 Budget	N/A – budget is carrying forward from prior year
Funding Source(s)	City share ($158,333) will be from a transfer from Water & Sewer Capital Expansion/Development Fund; additional funding will be from NC Commerce thru Bessemer City ($1,125,000), Bessemer City ($158,334), and Gaston County ($158,333)
Impact on Operating Budget	This station will provide drinking water on an emergency basis for customers normally served by Bessemer City and will be operated on a scheduled basis to ensure proper operating condition and good water quality at all times. Regular maintenance will also be conducted to ensure reliable continuity of operations. Expenses of $20,000 - $25,000 per year in electric/maintenance are expected while an emergency standby facility. When in use, revenue will be generated as with any other water customer.

Project Name	Southeast Sewer Expansion
Description	Expansion of the Sewer in Southeast Gastonia. Project includes right of way acquisition, permitting and 8 separate construction contracts. Contracts 1 and 2 have been completed and contracts 3 and 6 will begin in FY 2022. These two contracts are for the Armstrong Ford Pump Station Force Main & Gravity Sewer and Baltimore Part II Gravity Sewer (#3) and the Armstrong Ford Regional Pump Station (#6)
Estimated Total Cost	$42,000,000
Estimated Completion	TBD
FY 2022 Budget	N/A – budget is carrying forward from prior year
Funding Source(s)	Loan from the State Revolving Fund and Revenue Bonds
Impact on Operating Budget	Completion of this phase will result in a new lift station; however, the existing Baltimore Lift Station will be abandoned (electric/maintenance will be transferred to the new station). In the immediate future, increased operating expenses will largely be attributed to additional outfall mowing and inspections, currently estimated at $30,000 per year.

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Water & Sewer Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 2,792,291	$ 7,800,222	**$ 1**	$ 1	$ 584,001	$ 390,801
Rates - Budget Tsfr From 342	7,976,800	5,113,900	**3,749,428**	1,500,000	1,500,000	1,500,000
Transfer from Contingency	-	500,000				
Reimbursement	25,000	-	-	-	-	-
Budgeted Transfer From 460	-	1,500,000	-	-	-	-
Interest	81,024	-	-	30,000	30,000	30,000
Revenue Bond	-	-	-	25,300,000	-	-
Loan Proceeds - NCSRLF	-	1,012,466	-	-	-	-
NCDEQ	225,800	2,800	-	-	-	-
State Clean Water Trust	17,137		-	-	-	-
Bessemer City - NC Commerce Grant	-	1,325,000	-	-	-	-
McAdenville - NC Commerce Grant	41,287	-	-	-	-	-
McAdenville - NCDEQ - SRI	108,368	-	-	-	-	-
McAdenville - Gaston Cnty	100,000	200,000	-	-	-	-
Loan Proceeds - NCDEQ	1,235,272	-	-	-	-	-
Golden Leaf Grant	858,000	-	-	-	-	-
Reimb - Other Municipalities	-	520,334	-	-	-	-
Gaston County	-	158,333	-	-	-	-
Miscellaneous, Donations	581	-	-	-	-	-
Total Revenues	$ 13,461,561	$ 18,133,055	**$ 3,749,429**	$ 26,830,001	$ 2,114,001	$ 1,920,801
Expenditures						
Misc Grants / Donations	$ 221,300	$ 7,300	**$ -**	$ -	$ -	$ -
Municipal Operations Center	-	69,999	-	-	-	-
FUSE	279,722	502,488	-	-	-	-
Economic Development	-	1,750	-	-	-	-
Regionalization	212,751	675,199	-	-	-	-
WWTP Improvements	58,674	678,427	**823,900**	-	-	-
Southeast Sewer Expansion	2,912,279	5,226,221	-	25,300,000	-	-
Sewer Improvements - NCDOT Conflicts		-	-		500,000	-
Southeast Water Expansion	-	733,860	-	-	-	-
Meter Shop	-	-	**402,728**	-	-	-
Collection System Improve	593,836	1,173,904	**550,000**	370,000	738,000	1,384,000
Special Assessments	53,402	250,439	-	-	-	20,000
SCADA Replacement	84,770	156,795	-	-	-	-
Pump Station/Force Main Improvements	183,611	3,499,403	**342,100**		485,200	-
Long Creek WWTP Improve	158,977	460,205	**335,000**	451,000	-	-
Capital Reserve	-	275,150	-		-	-
Water Improve - NCDOT Conflicts		-	-	125,000	-	-
Water Distribution Improve	826,759	1,686,364	**695,700**		-	155,000
Water Supply/Treat Improve	-	924,347	**600,000**		-	
WTP Rehabilitation	75,259	105,018	-	-	-	-
WTP Project - $30M SRL and 2015 Rev Bonds	-	236,890	-	-	-	-
Working Reserve	-	1,469,295	-	-	-	-
Total Expenditures	$ 5,661,339	$ 18,133,054	**$ 3,749,428**	$ 26,246,000	$ 1,723,200	$ 1,559,000
Fund Balance Forward	$ 7,800,222	$ 1	**$ 1**	$ 584,001	$ 390,801	$ 361,801

New Projects

Project Name	Long Creek Secondary Substation #2
Description	Installation of the second of four secondary substations to provide electrical redundancy by adding a second transformer and automatic transfer switch between the existing and new systems
Estimated Cost	$750,000
Estimated Completion	FY 2022
FY 2022 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. Completion of this project will avoid budgetary impacts resulting from a substation failure. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Secondary Subtation

Breakers

Project Name	Breakers at Long Creek Wastewater Treatment Plant
Description	Installation of the second of four redundant secondary substations to provide electrical redundancy by adding a second transformer and automatic transfer switch between the existing and new systems
Estimated Cost	$70,000
Estimated Completion	FY 2022
FY 2022 Budget	$70,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. Completion of this project will avoid budgetary impacts resulting from a breaker failure. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Project Name	Hospital Project
Description	Installing new underground cable and switches from the main campus to the Caromont Regional Hospital facility
Estimated Cost	$1,825,000
Estimated Completion	FY 2022
FY 2022 Budget	$1,825,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Project Name	Center City Crossing
Description	Relocation of surrounding electrical facilities and providing service to the upcoming Center City Crossing apartments
Estimated Cost	$275,000
Estimated Completion	FY 2022
FY 2022 Budget	$275,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. The apartment residents will be City utility customers, resulting in increased sales revenue in the operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Continuing Projects

Project Name	Municipal Operations Center (MOC) Phase II
Description	Construction of a new Electric Division facility including offices, covered parking and a surface lot, as well as modernization of the existing administrative building to include a new training room.
Estimated Cost	$7,100,000
Estimated Completion	FY 2022
FY 2022 Budget	$4,700,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, once the facility is open and in use, maintenance costs will be included in the operating budget, but are unknown at this time.

Project Name	Long Creek Secondary Substation #1
Description	Installation of the first of four secondary substations to provide electrical redundancy by adding a second transformer and automatic transfer switch between the existing and new systems
Estimated Cost	$530,200
Estimated Completion	FY 2022
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. Completion of this project will avoid budgetary impacts resulting from a substation failure. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Electric Capital Projects

Project Name	Franklin Streetscape
Description	Replace electrical infrastructure and upgrade lighting on Franklin Boulevard
Estimated Cost	Unknown
Estimated Completion	FY 2022
FY 2022 Budget	$1,000,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Project Name	Citywide Streetlight Replacement
Description	Replacement of City streetlights with light-emitting diode (LED) lighting
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2022 Budget	$450,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Streetlight Replacement

Underground Contract

Project Name	Underground Contract
Description	Service to new residential developments
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2022 Budget	$150,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. Residents of the new developments will be City utility customers, resulting in increased sales revenue in the operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

Electric Capital Projects

Project Name	City Electric Tie Lines
Description	Overhead electric line construction/reconstruction at various locations
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2022 Budget	$100,000
Funding Source	Transfer from Electric Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Electric Operating Fund and is included in that operating budget. In addition, maintenance costs will be included in the operating budget, but are unknown at this time.

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Electric Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	FY 2022 Adopted Budget	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 3,796,655	$ 9,290,480	**$ 244,177**	$ 244,177	$ 254,177	$ 264,177
Interest Earnings	97,420	-	**-**	10,000	10,000	10,000
ElectriCities ROI	5,342,012	-	**-**	-	-	-
North Carolina Dept of Transportation	-	141,044	**-**	-	-	-
Miscellaneous	89,386	-	**-**	-	-	-
Transfer- In - Electric Operating	2,000,000	5,396,195	**9,320,000**	9,750,000	5,500,000	9,500,000
			-			
Total Revenues	$ 11,325,473	$ 14,827,719	**$ 9,564,177**	$ 10,004,177	$ 5,764,177	$ 9,774,177
Expenditures						
Economic Development	$ -	$ 184,507	**$ -**	$ -	$ -	$ -
Municipal Operations Center	-	2,650,000	**4,700,000**	250,000	-	-
Downtown Sports & Entertainment Complex	533,784	6,418,659	**-**	-	-	-
Franklin Streetscape	-	-	**1,000,000**	1,000,000	1,000,000	1,000,000
Outside Storage	-	114,674	**-**	-	-	-
New Tech Park - Substation	-	36,253	**-**	-	-	-
Advanced Metering Infras (AMI)	-	130,000	**-**	3,000,000	3,000,000	3,000,000
SCADA Replacement	59,207	200,370	**-**	-	100,000	100,000
Working Capital Reserve	.	1,642,945	**-**	-	-	-
Long Creek Generation	21,870	656,393	**820,000**	-	-	-
City Electric Tie Lines / GTP II	227,036	678,240	**100,000**	450,000	450,000	300,000
Kendrick Extension/ Catawba	-	1,001	**-**	-	-	-
Underground System Replacement	73,869	536,031	**1,825,000**	100,000	100,000	100,000
Electric Development	268,231	203,056	**275,000**	300,000	150,000	200,000
Residential Dev-System Expansion	314,919	676,634	**150,000**	4,150,000	200,000	300,000
Loray Mill	-	4,000	**-**	-	-	-
NCDOT City Fiber Optic	4,282	11,654	**-**	-	-	-
CityWide Streetlight Replacement to LED	531,795	417,487	**450,000**	250,000	250,000	250,000
Centrix Auto-Restoration / NE Corridor Sub	-	-	**-**	250,000	250,000	4,250,000
2/3s GOB	-	21,638	**-**	-	-	-
			-			
Total Expenditures	$ 2,034,993	$ 14,583,542	**$ 9,320,000**	$ 9,750,000	$ 5,500,000	$ 9,500,000
Fund Balance Forward	$ 9,290,480	$ 244,177	**$ 244,177**	$ 254,177	$ 264,177	$ 274,177

Stormwater Capital Projects

Stormwater Capital Projects include repairs and/or improvements, along with the Stormwater Assistance Program to help residents dealing with the effects of increased runoff. The Assistance Program is made up of the Off Right-of-Way Program and the Storm Drain Extension Program.

The Off Right-of-Way Program is designed to provide an open channel solution to improve stormwater problems that a property owner may be experiencing. This is a cost-sharing program and open channel solutions are preferred due to the overall water quality benefit to Gastonia's creek system. Requests are completed based on threat to structure and order received.

The Storm Drain Extension Program offers wide range solutions to repair damage due to increased run off. This program provides a financial partnership between the City and property owner, allowing more flexibility and a faster time schedule for completion. Repair options range from open swales with plantings up to pipe solutions.

New Projects

Project Name	US Geological Survey (USGS) Duharts Monitoring Station
Description	Continue the stream gauging, operation and maintenance of Duharts Creek through the US Geological Survey (USGS)
Estimated Cost	$17,820
Estimated Completion	FY 2022
FY 2022 Budget	$17,820
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	Niblick Road Culvert Repair
Description	Engineering, evaluation and replacement of a primary corrugated metal pipe infrastructure under Niblick Road
Estimated Cost	$75,000
Estimated Completion	FY 2022
FY 2022 Budget	$75,000
Funding Source	Transfer from Stormwater Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget.

Project Name	Court Drive Pipe Repair
Description	Engineering, evaluation (to be done in conjunction with Niblick Road project) and replacement of a corrugated metal system where two pipes are present
Estimated Cost	$75,000
Estimated Completion	FY 2022
FY 2022 Budget	$75,000
Funding Source	Transfer from Stormwater Operating Fund
Impact on Operating Budget	The funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget.

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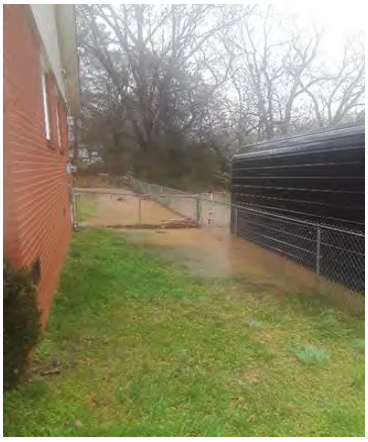
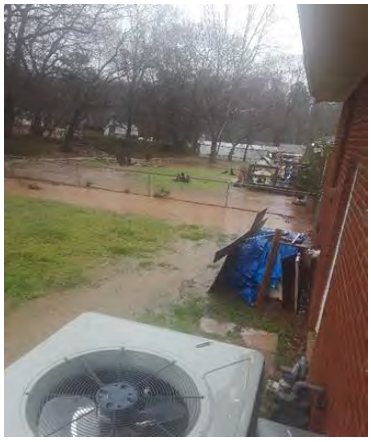
Stormwater Capital Projects

Continuing Projects

Project Name	Stormwater Assistance Program
Description	Helping residents dealing with the effects of increased runoff
Estimated Cost	Unknown
Estimated Completion	Ongoing
FY 2022 Budget	$75,000
Funding Source	Transfer from Stormwater Operating Fund
Impact on Operating Budget	Annual funding for this project is being transferred from the Stormwater Operating Fund and is included in that operating budget. In addition, since this is an ongoing project; unused funding carries to the next year.





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Stormwater Capital Projects

Financial Forecast

	FY 2020 Actual	FY 2021 Budget	**FY 2022 Adopted Budget**	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Revenues						
Balance Forward	$ 965,393	$ 770,586	**$ 35,531**	$ 35,531	$ 35,531	$ 35,531
Transfer-In Stormwater Operating	449,085	421,749	**513,820**	500,000	500,000	500,000
Transfer from Contingency	-	175,939	**-**	-	-	-
Interest	11,689	-	**-**	5,000	5,000	5,000
Property Owner Assistance	1,500	-	**-**	-	-	-
Reimbursements / Miscellaneous	-	-	**-**	-	-	-
			-			
Total Revenues	$ 1,427,667	$ 1,368,274	**$ 549,351**	$ 540,531	$ 540,531	$ 540,531
Expenditures						
Downtown Sports & Entertainment Complex	$ 23,155	$ 184,719	**$ -**	$ -	$ -	$ -
Reserve	$ -	$ 175,939	**$ -**	$ -	$ -	$ -
Stormwater System	131,899	271,732	**167,820**	126,250	126,250	126,250
Stormwater Noncapital	502,027	700,353	**346,000**	378,750	378,750	378,750
	-	-	**-**	-	-	-
			-			
Total Expenditures	$ 657,081	$ 1,332,743	**$ 513,820**	$ 505,000	$ 505,000	$ 505,000
Fund Balance Forward	$ 770,586	$ 35,531	**$ 35,531**	$ 35,531	$ 35,531	$ 35,531

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AACE – acronym used for the American Association of Code Enforcement

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

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

Accomplishment – the act of accomplishing or completing a goal set by a department

Account Number – the accounting designation for revenue and expenditure line items; consisting of a two-digit fund number, three-digit division code and four-digit sub-account number or object code

Accounting System – the total set of records and procedures that are used to record, classify and report information on the financial status of an entity or fund during a specific time period

Accrual – describes the concept (known as accrual accounting) where a revenue or expense is not recorded (recognized) at the same moment in time as the related cash inflow/outflow

Accrual Basis of Accounting – revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable

ADA – acronym for the Americans with Disabilities Act

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

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

Amended or Revised Budget – a budget that includes authorized changes to the original adopted budget

Appropriation – an authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources; and are usually made for fixed amounts for a one-year period

Arbitrage – the Internal Revenue Code provides that a state or local government investing tax-exempt debt issue proceeds (interest exempt from federal income taxes) at rates higher than that being paid on the debt may have to rebate the excess interest earned to the U.S. Treasury

ATB – acronym used for Across the Board salary increase, which is an increase given to all employees

Assessed Value – the value established for real or personal property and used as the basis for levying property taxes

Assessment – the process for determining values of real and personal property for taxation purposes

Asset – resources owned or held by a government which have monetary value

Asset forfeiture (asset seizure) – a form of confiscation of assets by the State or Federal government. It typically applies to the alleged proceeds of crime. It applies, but is not limited, to terrorist activities, drug related, and other criminal and even civil offenses. The purpose of asset forfeiture is to disrupt criminal activity by confiscating assets that potentially could have been beneficial to the individual or organization.

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

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

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

Basis of Accounting – a term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. The City uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act

Basis of Budgeting – a term used to refer to the recognition of costs and revenues in budget development and in establishing and reporting appropriations, that are the legal authority to spend or collect revenues. The City uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Benchmark – a target or a goal for performance of a service, against which actual performance is compared

Benefits – Federal and State mandated employee benefits, along with other council approved programs such as health insurance, dental insurance and 401k

Bond – a long-term I.O.U. or promise to pay a specified amount of money (the face amount of the bond) on a particular date (the maturity date); primarily used to finance capital projects

Budget – a comprehensive financial plan of operation for which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets - the "operating" budget and the "capital improvement" budget. In the State of North Carolina, it is mandated a balanced budget be produced.

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

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

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

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

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

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

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

Capital Asset – assets of significant value and having a useful life of several years; can also be referred to as fixed assets

Capital Budget – the appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure

Capital Improvements – expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure

Capital Improvement Program (CIP) – a five- to ten-year forecast of needs, costs, sources of financing and impacts on the annual budget

Capital Outlay – an expenditure expected to have a useful life of greater than one year or an estimated total of $5,000 or more and include such purchases as heavy duty equipment, vehicles, computers, or construction materials for small projects

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

Cash Basis – revenues are not recorded until cash is received and expenditures are not recognized until cash is disbursed

Cash Management – the management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CATS – acronym used for the Charlotte Area Transit System

CDBG – acronym for Community Development Block Grant

Certificates of Participation (COPs) – an installment purchase agreement that can either be "placed" to one or a few buyers, or can be publicly sold. If they are publicly sold, the investor buys an undivided share in contract payments, evidenced by a certificate of participation.

Classification – assignment of a position title and an associated pay range based on the job skills required for a particular position

CMAQ – acronym used for Congestion Mitigation and Air Quality

Community Development Block Grant (CDBG) – a federal domestic assistance grant administered by the U.S. Department of Housing and Community Development to develop viable urban communities by providing decent housing and a suitable living environment for persons of low and moderate income

Community Development Fund – used to account for revenues and expenses derived from the Community Development Block Grant entitlements to the City

CommunityViz – software to develop detailed demographic data that is used in the Regional Travel Demand model and helps to more accurately define travel patterns and volumes which is used in scoring transportation projects for funding

Contingency – an appropriation used at the City Council discretion to provide funds for unforeseen or unanticipated expenditures

CRTPO – acronym used for Charlotte Regional Transportation Planning Organization

Debt Service – payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans)

Department – a basic organizational unit of the City which is functionally unique in its delivery of services with possibly one or more divisions

Depreciation – expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence

Disbursement – the expenditure of monies from an account

Distinguished Budget Presentation Awards Program – a voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents

Donations – revenue received from private contributions for public service expenditures

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

Effectiveness Measures – these can assess any of the following: The quality level at which a service is provided, the extent to which the service meets the demand for the service or resolves the problem giving rise to the service, the extent to which the service meets the objectives, and/or resources expended on the service in relation to need met or demand fulfilled.

Efficiency Measures – these are usually a ratio between the resources expended to provide a service and the level (quantity) of service provided, assuming a certain level of quality. These measures may also compare resources expended with improvements or changes in service quality, while holding quantity constant.

ElectriCities – a not-for-profit membership organization of municipally owned electric utilities that are spread across North Carolina, South Carolina, and Virginia. They advocate for public power communities at the state and federal levels, and provide administrative, technical, legal, and legislative services to support members

Employee (or Fringe) Benefits – contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances – obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved (they become expenditures when paid)

Enterprise Fund – a fund established to account for operations financed in a manner similar to a private business enterprise where the costs of providing goods and services to the public are financed or recovered through user charges. The City's enterprise funds are Fund 330 Water and Sewer, Fund 331 Electric, Fund 332 Transit, Fund 335 Solid Waste and Fund 336 Stormwater Utilities.

EPA – acronym used for the United States Environmental Protection Agency

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

ETJ – acronym for Extra Territorial Jurisdiction

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

FAA – acronym for the Federal Aviation Administration

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

Fiscal Year (FY) – the designated time frame for the beginning and ending of transactions; the City's fiscal year begins July 1 and ends June 30 of the following calendar year as required by state law.

Fiscal Policy – a government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment; provides an agreed-upon set of principles for the planning and programming of government budgets and their funding

Fixed Asset – see "Capital Asset"

Fair Labor Standards Act (FLSA) – a Federal payroll and employment law that sets the minimum wage and overtime rates employees must receive for their work; requires recordkeeping by employers; places restrictions on the types of work children can do

Forecast – an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the fiscal year

Fringe Benefits – funds budgeted for the City's contribution for employee benefits including retirement, health insurance, social security, and life insurance

FTA – acronym for the Federal Transit Administration

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

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts within which revenues must equal expenditures, segregated for the purpose of carrying on specific activities of attaining certain objectives

Fund Balance – the excess of current assets over the current liabilities for each fund at the end of each fiscal year. A negative fund balance is called a deficit. For governmental funds, the fund balance is equal to the excess revenues over expenses for a given fiscal year.

Fund Balance Appropriated – a budgetary amount representing the fund's equity to be used to offset expenditures that exceed current revenues. Fund Balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

FUSE – acronym for the Franklin Urban Sports & Entertainment District

GA – acronym used for the North Carolina General Assembly

GASB – acronym used for Governmental Accounting Standards Board Standards Board

Gaston-Cleveland-Lincoln Metropolitan Planning Organization (GCLMPO) – a multi-jurisdictional entity comprised of 34 local governments, North Carolina Department of Transportation, United States Department of Transportation, and other providers of transportation services to jointly plan for transportation improvements to the three-county region. The City of Gastonia is the largest municipality of the 17 voting local government members and serves as the Lead Planning Agency (LPA) providing Transportation Planning staff for the GCLMPO.

General Fund – used to account for the ordinary operations of the City which are financed from taxes, other general revenues, contributions, grants, transfers from other funds and reimbursements

General Ledger – a file that contains a listing of the various accounts necessary to reflect the financial position of the government

General Obligation (GO) Bonds – a written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specific rate; an obligation of the local government entity guaranteed by the taxing ability of that government unit

Generally Accepted Accounting Principles (GAAP) – uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles

Geographic Information System (GIS) – a collection of computer hardware, software, and geographic data for capturing, managing, analyzing, and displaying all forms of geographically referenced information

GFOA – acronym used for Government Finance Officers Association of the United States and Canada

GGDC – acronym used for Greater Gaston Development Corporation

GIS – acronym used for Geographic Information System

Goal – a statement of broad direction, purpose or intent based on the needs of the community

Governmental Funds – used to account for the sources, uses, and balances of government's expendable "general government" financial resources

Grant – a contribution of assets (usually cash) by a governmental unit or other organization to another usually designated for a specific purpose and are typically made to local governments from the state and federal governments

HMIS – acronym used for the Homeless Management Information System

HSA – acronym used for Health Savings Account

IACO – acronym used for the International Association of Code Enforcement Officials

Infrastructure – the physical assets of a government (e.g., streets, water, sewer, public buildings and parks)

Interfund Transfer – amount transferred from one fund to another whereby a budget transfer represents an appropriation in one fund and a revenue in the other

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

Investment Earnings – revenue earned on investments with a third party; the City pools monies from several funds to facilitate disbursement and investment and maximize investment income

ISO – acronym for the International Organization for Standardization

Lease/Purchase Agreement – a contract granting use of property during a specified period of time in exchange for a specified amount with an option at the end of that period of time to buy the property

Levy – to impose taxes for the support of government activities

LED – the acronym used for light-emitting diode which is a semiconductor device that emits light when an electric current is passed through it

LGC – acronym used for the Local Government Commission

Licenses/Permits – type of revenue that includes funds generated from fees established by state or local statues; examples include business privilege licenses, motor vehicle licenses, and building permits

Limited Obligation Bonds (LOBs) – debt issued by the City and the repayment is backed by the assets being financed as a guarantee to investors who purchase the debt on the bond market

Line Items – units of budgeted expenses set up within each division used to classify expenditures by item or category and establish the permissible level of expenditure for that item

Local Government Budget and Fiscal Control Act – governs all financial activities of local governments within the State of North Carolina

Long Term Debt – debt with a maturity of more than one year after the date of issuance

Maturity – the date on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed

Merit Program – an established system to recognize and financially reward employee performance that exceeds the City's standards for a classification

Mission Statement – fundamental purpose; a statement of what a department really wants to accomplish

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

Modified Accrual – the accounting basis used by the City; under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected

MSA – acronym used for a Metropolitan Statistical Area, which is a region that consists of a city and surrounding communities that are linked by social and economic factors, as established by the US Office of Management and Budget

MYLC – acronym for the Mayor's Youth Leadership Council

NCAHCO – acronym for the North Carolina Association of Housing Code Officials

NCDENR – acronym for the North Carolina Department of Environment and Natural Resources

NCDEQ – acronym for the North Carolina Department of Environmental Quality

NCDOA – acronym for the North Carolina Department of Administration

NCDOI – acronym for the North Carolina Department of Insurance

NCDOT – acronym for the North Carolina Department of Transportation

NCDPPEA – acronym for the North Carolina Department of Pollution Prevention Environmental Assistance

N.C.G.S. – acronym for the North Carolina General Statutes

NCMPA1 – acronym for the North Carolina Municipal Power Agency 1, a state-chartered municipal corporation formed in 1976 by cities that owned and operated electric distribution systems in North Carolina, but did not own generating or transmission facilities

Need or Demand Indicators – refer to conditions or problems underlying the need for a service and are often used to formulate objectives and outcome-oriented measures for a service and to evaluate efficiency and effectiveness

Non-Departmental – expenditures and/or revenues for purposes that are not related to a specific department

Objective – a specific target for achievement which represents an interim step or progress toward a goal within a specified time span

Obligations – amounts which a government may be legally required to meet out of its resources; include not only actual liabilities, but also encumbrances not yet paid

Operating Budget – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues)

Operating Expenses – the cost for personnel, materials and equipment required for a department to function

Operating Revenue – funds that the government receives as income to pay for ongoing operations and includes such items as taxes, fees from specific services, interest earnings, and grant revenues; used to pay for day-to-day services

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

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

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

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

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

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

Productivity – maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost

Property Tax – a tax levied on the value of real property set annually by City Council to fund general governmental expenditures and is expressed as a dollar value per $100 of assessed valuation

Property Tax Rate – the value expressed in the form of a dollar value per $100 of assessed valuation that is used to generate the revenues necessary to fund governmental operations that are included in the adopted budget

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

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

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

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

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

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

Revaluation – assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Gaston County Tax Assessor's Office; under State law, all property must be revalued no less than every eight years

Revenue – income received by the City from various sources used to finance its operations

Revenue Bonds – government issued bonds which do not pledge the full faith and credit of the jurisdiction or require voter approval; typically, pledges are made to dedicate one specific revenue source to repay these bonds

Revenue Estimates – a formal estimate of how much revenue will be earned from a specific revenue source from some future period

Right-of-Way Acquisition – purchase of property by the City to perform road improvement projects and/or protection of right-of-way for future highway projects

Rzed Bonds - Interest Subsidy – (Recovery Zone Economic Development Bonds) a direct subsidy bond program created under the American Recovery and Reinvestment Act of 2009 which provided a subsidy for qualifying governmental purpose projects

Sales Tax – a tax levied on the taxable sales of all final goods. The State of North Carolina levies a 4.5% sales tax and allows counties to levy an additional sales tax amount. Gaston County levies a 2.5% sales tax and distributes the proceeds on an ad valorem basis with jurisdictions within the County.

Service Charges – a revenue to the General Fund paid by the other City funds for administrative services provided such as payroll and data processing

Service Description – a description of the service/program that the department is responsible for providing to the citizens

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

SBCCI – acronym for Southern Building Code Congress International

Solid Waste Disposal Tax – a tax on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state, or transferred at a transfer station for disposal outside the state. Cities and counties receive a percent of the tax, and revenues are distributed on per capita basis.

Source of Revenue – revenues are classified according to their source or point of origin

Special Revenue Funds – to account for specific sources of revenue such as gas taxes or building permit fees that are legally restricted for expenditures of specific purposes

STIP – acronym for the State Transportation Improvement Program

Sub-Account – a level of budgeting which identifies a specific line of work performed in carrying out a budgeted activity

System Development Fees (SDF) – a one-time charge implemented to recover (in whole or part) the costs associated with capital investments made by a utility system to make service available to future users of the system

TASH – acronym for The Association for the Severely Handicapped

Tax Base – the total assessed valuation of real property within the City limits

Tax Levy – the total amount of revenue to be raised from the property tax levied in the budget ordinance

Tax Rate – the amount of tax levied per $100 assessed valuation

Taxes – compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people; does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments

Technology Services – a department within the City that supports other departments in areas of information processing; telephone, pager and two-way radio communications; conditioned uninterruptible power systems and in-house consulting

Tentative Budget – the preliminary budget approved by the City Council for the purpose of establishing a millage rate to be mailed to property owners prior to final adoption of a millage rate and budget

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

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

TRU – acronym for Two Rivers Utilities

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

UDO – acronym for the Unified Development Ordinance

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

Unreserved Fund Balance – the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation

USDOT – acronym for the United States Department of Transportation

User Charges/Fees – the payment of a fee for direct receipt of a public service by the person benefiting from the service such as utility charges and emergency medical fees; also known as user fees

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

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

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	Trust & Agency Funds
110	General Fund	✓					
111	American Rescue Plan Act	✓					
112	FUSE Facility Operations	✓					
113	Webb Project	✓					
114	Conference Center Operations	✓					
115	Solid Waste Disposal Tax	✓					
119	Technology Support	✓					
120	Building Services	✓					
170	Powell Bill	✓					
173	Federal Assest Forfeiture	✓					
174	State Asset Forfeiture	✓					
176	Local Law Enforcement Block Grant	✓					
244	Airport Capital Projects			✓			
263	Street Capital Projects			✓			
283	General Fund Capital Projects			✓			
284	Downtown Capital Projects			✓			
312	Water & Sewer Stimulus Project		✓				
330	Water & Sewer Fund		✓				
331	Electric Fund		✓				
332	Transit System Fund		✓				
335	Solid Waste Fund		✓				
336	Stormwater Utility Fund		✓				
338	Electric Rate Stabilization Fund		✓				
342	Water & Sewer Capital Exp & Dev		✓				
351	Water & Sewer Renewal & Replacement		✓				
352	Electric Renewal & Replacement		✓				
460	Water & Sewer System Development Fee			✓			
462	Water & Sewer Capital Projects			✓			
478	Electric Capital Projects			✓			
479	Stormwater Capital Projects			✓			
611	General Fund Stimulus Grants					✓	
621	Community Development Grants					✓	
622	CD/108-Downtown Revitalization					✓	
624	CD/Home Investment					✓	
628	Occupancy Tax					✓	
629	Downtown Municipal Services District					✓	
687	Infrastructure			✓			
868	Health Self-Insurance				✓		
870	Dental Self-Insurance				✓		
880	Veh/Equip Replacement				✓		
881	Technology Internal Services				✓		

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Fund to Department Relationship

		Mayor/Council	City Management	Legal	Communications & Marketing	Community Services	Development Services	Diversity, Equity & Inclusion	Economic Development
110	General Fund	✓	✓	✓	✓	✓	✓	✓	✓
112	FUSE Facility Operations		✓						
113	Webb Project Fund								✓
114	Conference Center Fund								✓
115	Solid Waste Disposal Tax Fund								
119	Technology Support Fund								
120	Building Services						✓		
170	Powell Bill Fund								
173	Federal Asset Forfeiture Funds								
174	State Asset Forfeiture Fund								
176	Local Law Enforcement Block Grants Fund								
244	Airport Capital Projects Fund					✓			
263	Street Capital Projects Fund						✓		
283	General Fund Capital Projects Fund		✓						
284	Downtown Capital Projects Fund		✓						✓
312	Water & Sewer Stimulus Grant Fund								
330	Water & Sewer Utilitiy Fund								
331	Electric Utility Fund								
332	Transit System Fund					✓			
335	Solid Waste Utility Fund								
336	Stormwater Utility Fund								
338	Electric Rate Stabilization Fund								
342	Water & Sewer Capital Expansion/Development Fund								
351	Water & Sewer Renewal & Replacement Fund								
352	Electric Renewal & Replacement Fund								
460	Water & Sewer Capital System Development Fee Fund								
462	Water & Sewer Capital Projects								
478	Electric Capital Projects								
479	Stormwater Capital Projects Fund								
611	General Fund Stimulus Grant Fund					✓			
621	Community Development Block Grant Funds					✓			
622	CD/108 - Downtown Revitalization					✓			
624	CD/Home Investment					✓			
628	Occupancy Tax Fund								
629	Downtown Municipal Services District Fund								✓
687	Infrastructure Fund		✓						
868	Health Self-Insurance Fund								
870	Dental Self-Insurance Fund								
880	Vehicle/Equipment Renewal & Replacement Fund								
881	Technology Internal Service Fund								

Fund to Department Relationship

		Financial Services	Fire	Human Resources	Parks & Recreation	Planning	Police	Public Works	Public Utilities	Schiele Museum	Technology Services
110	General Fund	✓	✓	✓	✓	✓	✓	✓		✓	
112	FUSE Facility Operations				✓						
113	Webb Project Fund										
114	Conference Center Fund										
115	Solid Waste Disposal Tax Fund							✓			
119	Technology Support Fund										✓
120	Building Services										
170	Powell Bill Fund							✓			
173	Federal Asset Forfeiture Funds						✓				
174	State Asset Forfeiture Fund						✓				
176	Local Law Enforcement Block Grants Fund						✓				
244	Airport Capital Projects Fund										
263	Street Capital Projects Fund							✓			
283	General Fund Capital Projects Fund										
284	Downtown Capital Projects Fund										
312	Water & Sewer Stimulus Grant Fund								✓		
330	Water & Sewer Utilitiy Fund								✓		
331	Electric Utility Fund								✓		
332	Transit System Fund							✓			
335	Solid Waste Utility Fund							✓			
336	Stormwater Utility Fund							✓			
338	Electric Rate Stabilization Fund								✓		
342	Water & Sewer Capital Expansion/Development Fund								✓		
351	Water & Sewer Renewal & Replacement Fund								✓		
352	Electric Renewal & Replacement Fund								✓		
460	Water & Sewer Capital System Development Fee Fund								✓		
462	Water & Sewer Capital Projects								✓		
478	Electric Capital Projects								✓		
479	Stormwater Capital Projects Fund							✓			
611	General Fund Stimulus Grant Fund										
621	Community Development Block Grant Funds										
622	CD/108 - Downtown Revitalization										
624	CD/Home Investment										
628	Occupancy Tax Fund	✓									
629	Downtown Municipal Services District Fund										
687	Infrastructure Fund										
868	Health Self-Insurance Fund			✓							
870	Dental Self-Insurance Fund			✓							
880	Vehicle/Equipment Renewal & Replacement Fund							✓			✓
881	Technology Internal Service Fund										✓

GASTONIA NC
Great Place. Great People. Great Promise.

RESOLUTION TO ADOPT THE FY 2022 CITY OF GASTONIA CONSOLIDATED FEE SCHEDULE EFFECTIVE JULY 1, 2021

WHEREAS, pursuant to NC General Statute 160A-77, the City Council of the City of Gastonia has the authority to adopt and issue a code of ordinances, including establishing rates for utility or other public enterprise services, or establishing fees of any nature; and

WHEREAS, the Consolidated Fee Schedule is reviewed annually with the budget process and updated as needed; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GASTONIA that the FY 2022 Consolidated Fee Schedule attached hereto be adopted and effective July 1, 2021.

THIS RESOLUTION, adopted on the 1st day of June 2021.

Walker E. Reid, III, Mayor

ATTEST:

Suzanne J. Gibbs, City Clerk

CITY OF GASTONIA SEAL NORTH CAROLINA

Res2144.docx

Table of Contents

Consolidated Fee Schedule

Effective July 1, 2021

Division/Program	Amount
Adult Grave Space - City Resident	$1,000.00
Adult Grave Space - Non-City Resident	$1,200.00
Infant Grave Space	$150.00
Double Niche in Columbarium	$700.00
Cremains Burial in Cremains Garden at Hollywood Cemetery	$300.00
Scattering Cremains in Cremains Garden at Hollywood Cemetery	$100.00
Locate & Mark Grave for Burial or Cremains during Weekdays	$50.00
Locate & Mark Grave for Burial or Cremains during Weekends	$150.00
Dig & Cover for Cremains Burial (in addition to Locate Fee)	$100.00

Division/Program	Amount
Keep Gastonia Beautiful	
Farmer's Market Rental Deposit	$200.00
Farmer's Market - Rental Fee per Day	$60.00
Fleet Services/Airport	
Hangar Rental (Small T-hangar) per month	$200.00
Hangar Rental (Large T-hangar) per month	$230.00
Hangar Rental (Small Corporate) per month	$575.00
Hangar Rental (Large Corporate) per month	$660.00
Fleet Services/Gastonia Transit	
Single Full Fare Ride	$1.25
Single Reduced Fare Ride	$0.60
10 Ride Full Fare Ticket	$12.00
10 Ride Reduced Fare Ticket	$6.00
10 Ride ADA Van Ticket	$25.00
Single Ride ADA van	$2.50
Sunway Charter/Greyhound Connector	$7.00
CATS 85X 10 Ride Ticket	$44.00

Division/Program		Amount
Land Development		
Right-of-Way Utilization Permit (Utility)		$85.00
Right of Way - Easement Encroachment Permit - Private Facilities		$85.00
Right of Way Work Permit - Non Utility (Other than Driveway)		$35.00
Driveway Permit - Residential	**	$35.00
Driveway Permit - Commercial	**	$50.00
Street/Easement Closing Request (Advertisement Required)		$50.00
Street Name Change Request (Advertisement Required)		$100.00
Annexation - Voluntary (Advertisement Required)		$200.00
Advertisement Deposit - Easement/Street Closing, Annexation, Street Name Change		$500.00
Performance Bond/Letter of Credit Application		$150.00
Reimbursement for Services		
Site Plan Review, Less than 1 acre	*	$300.00
Site Plan Review, 1 to 5 acres	*	$600.00
Site Plan Review, Over 5 acres	*	$1,000.00
Subdivision Plan Review	*	$300.00
Subdivision Plan Review - per lot	*	$20.00
Preliminary Plat Review (Major Subdivision)	*	$100.00
Final Plat Review (Minor Subdivision, Easement, Recombination, etc.)	*	$80.00
Final Plat Review (Major Subdivision)	*	$80.00
Final Plat Review (Major Subdivision - per lot)	*	$3.00
Unified Development Review, Less than 5 acres	***	$600.00
Unified Development Review, 5 - 10 acres	***	$1,000.00
Unified Development Review, Over 10 acres, each additional acre	***	$100.00
Flood Develoment Permit Fringe Area, (Minor)		$80.00
Flood Development Permit - Fringe Area, Flood Study		$300.00
Flood Development Permit - Floodway		$500.00
Inspection Fees		
Site Plan Inspection, Less than 1 acre	**	$50.00
Site Plan Inspection, 1 - 5 acres	**	$75.00
Site Plan Inspection, Over 5 acres	**	$100.00
Final Inspection Fee	**	$200.00
Unified Development, Inspection, Less than 5 acres	**	$225.00
Unified Development, Inspection, 5 - 10 acres	**	$425.00
Unified Development, Inspection, Over 10 acres	**	$425.00
Unifed Development, Inspection, Over 10 acres, each additional acre	**	$50.00
Water Permit Process, Inspection (minimum $250.00), per LF		$1.00
Sewer Permit Process, Inspection (minimum $250.00), per LF		$1.00

* "Re-review" of site plans/subdivision plans/plats reviewed more than three (3) times will result in duplicate original fee cost

** "Re-inspection" of driveways/site plans/unified developments more than two (2) times will result in duplicate original fee cost

*** Applicable site plan review fees to apply for sites within the unified development

Division/Program		Amount
Sale of City Publications		
Black & White Plan Copies - All Sizes, per page		$1.00
Color Plot Charge - 11" x 17", per page		$2.00
Color Plot Charge - 18" x 24", per page		$6.00
Color Plot Charge - 24" x 36", per page		$13.00
Color Plot Charge - 36 x 48", per page		$19.00
Other Permits, Fees and Charges		
Non-regulatory sign installation		$100.00
Engineering Reports, per page		$0.05
FHA/VA Letter		$20.00
Flood Letter		$20.00
Land Development - Water Permit, Application Fee		$300.00
Water Reimbursement Contract Application (Legal Review Fee)	3	$125.00
Land Development - Sewer Permit, Application Fee		$400.00
Sewer Reimbursement Contract Application (Legal Review Fee)	3	$125.00
Water/Sewer/Street Availability Letter		$20.00
Water Meter Fee (Meter Size to Determine Fee)	2	Varies
Payment in Lieu of Sidewalks	1	Varies
Payment in Lieu of Streets	1	Varies
Noise Permit - Permit Requested 48 Hours in Advance of Permit		$5.00
Noise Permit - Permit Requested Less than 48 Hours in Advance of Permit		$25.00
Event Permit/Temporary Street Closing Permit		$30.00

Notes:

1. Contact Engineering at 704-866-6943
2. Contact Utilities at 704-836-0037
3. For Offsite and Oversize

Division/Program	Amount

Building Permit Fee Schedule

The Building Permit Fee for new buildings and the addition to, or alterations of buildings shall be based upon the cost of general construction including the cost of electrical, plumbing, heating, and air conditioning work according to the fee schedule below:

Minimum Fee $50.00

Building Value Amounts:

Building Value	Fee
$ 0-999.00	$ 50.00
$ 1,000.00	$ 50.00
$ 2,000.00	$ 50.00
$ 3,000.00	$ 50.00
$ 4,000.00	$ 50.00
$ 5,000.00	$ 50.00
$ 6,000.00	$ 56.00
$ 7,000.00	$ 62.00
$ 8,000.00	$ 68.00
$ 9,000.00	$ 74.00
$ 10,000.00	$ 80.00
$ 11,000.00	$ 86.00
$ 12,000.00	$ 92.00
$ 13,000.00	$ 98.00
$ 14,000.00	$ 104.00
$ 15,000.00	$ 110.00
$ 16,000.00	$ 116.00
$ 17,000.00	$ 122.00
$ 18,000.00	$ 128.00
$ 19,000.00	$ 134.00
$ 20,000.00	$ 140.00
$ 21,000.00	$ 146.00
$ 22,000.00	$ 152.00
$ 23,000.00	$ 158.00
$ 24,000.00	$ 164.00
$ 25,000.00	$ 170.00
$ 26,000.00	$ 176.00
$ 27,000.00	$ 182.00
$ 28,000.00	$ 188.00
$ 29,000.00	$ 194.00
$ 30,000.00	$ 200.00
$ 31,000.00	$ 206.00
$ 32,000.00	$ 212.00
$ 33,000.00	$ 218.00
$ 34,000.00	$ 224.00
$ 35,000.00	$ 230.00
$ 36,000.00	$ 236.00
$ 37,000.00	$ 242.00
$ 38,000.00	$ 248.00
$ 39,000.00	$ 254.00
$ 40,000.00	$ 260.00

Building Value	Fee
$ 41,000.00	$ 266.00
$ 42,000.00	$ 272.00
$ 43,000.00	$ 278.00
$ 44,000.00	$ 284.00
$ 45,000.00	$ 290.00
$ 46,000.00	$ 296.00
$ 47,000.00	$ 302.00
$ 48,000.00	$ 308.00
$ 49,000.00	$ 314.00
$ 50,000.00	$ 320.00
$ 51,000.00	$ 325.00
$ 52,000.00	$ 330.00
$ 53,000.00	$ 335.00
$ 54,000.00	$ 340.00
$ 55,000.00	$ 345.00
$ 56,000.00	$ 350.00
$ 57,000.00	$ 355.00
$ 58,000.00	$ 360.00
$ 59,000.00	$ 365.00
$ 60,000.00	$ 370.00
$ 61,000.00	$ 375.00
$ 62,000.00	$ 380.00
$ 63,000.00	$ 385.00
$ 64,000.00	$ 390.00
$ 65,000.00	$ 395.00
$ 66,000.00	$ 400.00
$ 67,000.00	$ 405.00
$ 68,000.00	$ 410.00
$ 69,000.00	$ 415.00
$ 70,000.00	$ 420.00
$ 71,000.00	$ 425.00
$ 72,000.00	$ 430.00
$ 73,000.00	$ 435.00
$ 74,000.00	$ 440.00
$ 75,000.00	$ 445.00
$ 76,000.00	$ 450.00
$ 77,000.00	$ 455.00
$ 78,000.00	$ 460.00
$ 79,000.00	$ 465.00
$ 80,000.00	$ 470.00
$ 81,000.00	$ 475.00

Division/Program	Amount

Building Value Amounts (continued)

Building Value	Fee
$ 82,000.00	$ 480.00
$ 83,000.00	$ 485.00
$ 84,000.00	$ 490.00
$ 85,000.00	$ 495.00
$ 86,000.00	$ 500.00
$ 87,000.00	$ 505.00
$ 88,000.00	$ 510.00
$ 89,000.00	$ 515.00
$ 90,000.00	$ 520.00
$ 91,000.00	$ 525.00
$ 92,000.00	$ 530.00
$ 93,000.00	$ 535.00
$ 94,000.00	$ 540.00
$ 95,000.00	$ 545.00
$ 96,000.00	$ 550.00
$ 97,000.00	$ 555.00
$ 98,000.00	$ 560.00
$ 99,000.00	$ 565.00

Building Value	Fee
$ 100,000.00	$ 570.00
$ 200,000.00	$ 1,020.00
$ 300,000.00	$ 1,445.00
$ 400,000.00	$ 1,845.00
$ 500,000.00	$ 2,245.00
$ 600,000.00	$ 2,595.00
$ 700,000.00	$ 2,945.00
$ 800,000.00	$ 3,295.00
$ 900,000.00	$ 3,645.00
$ 1,000,000.00	$ 3,995.00
$ 2,000,000.00	$ 6,495.00
$ 3,000,000.00	$ 8,995.00
$ 10,000,000.00	$ 26,495.00

For permit fee with building value over $10 million, call Building Permit Division at 704-866-6729

Note: The Inspections Division determines the cost of building based on the ICC Building Valuation Data Chart published periodically in the "Building Safety Journal". Contract prices are not accepted for new buildings or additions.

Additional Charges for Building Permits:

Technology Charge	5% of Total Permit Fee
Commercial Plan Review	15% of Permit Fee
Zoning Permit Fee	$150.00 + 5% Technology Charge
Re-Inspection Fee, per trip	$50.00

Mobile Homes & Trailers

Mobile Home - singlewide	$300.00
Mobile Home - doublewide/triplewide	$400.00
Construction Trailers	$50.00

Demolition

Single-Family Residence	$75.00
Commercial	$100.00
Industrial	$100.00

Moving Permits (non-refundable) $200.00

Swimming Pools

Above Ground	$50.00
In-Ground	$120.00

Accessory Buildings

Up to 144 sq. ft.	$50.00
>144 sq. ft. - 600 sq. ft.	$75.00
>600 sq. ft. (Residential)	$150.00
>600 sq. ft. (Commercial)	Bldg. Cost

Division/Program	Amount
Single Trade Permits	
Electrical, Mechanical and Plumbing Permits (Residential and Commercial)	$60.00 + 5% Technology Charge
Equipment Change Out Permits (Residential and Commercial)	$60.00 + 5% Technology Charge
Sign Fees (Other department fees to apply)	
Freestanding (Illuminated)	$80.00 Building Fee + $40.00 Electric Fee + 5% Technology Charge
Freestanding (Non-Illuminated)	$80.00 Building Fee + 5% Technology Charge
Wall Sign (Illuminated)	$40.00 Electric Fee + 5% Technology Charge
Other Fees & Charges	
Daycare/Family Care Inspection	$150.00
ABC Inspection	$75.00
Change of Use	$75.00
Temporary Power	$50.00

Note: Penalty for Working w/out Permit - Fees Double

Division/Program	Amount
Billing & Customer Service - Fees & Penalties	
Service Connection Fee	$10.00
Late Fee - 1.50% of Past Due Balance with Minimum of:	$5.00
Administration Fee	$25.00
Same Day New Service - After 3:00 pm	$35.00
Reconnection Fee	$25.00
Reconnection Fee - After Hours	$60.00
Returned Check Fee (Maximum fee as set forth by NC G.S. 25-3-506)	$25.00
Meter Re-Read Fee (Customer Request)	$10.00
Pole disconnection fee	$100.00
Utility Deposits for New Service - Residential	
Inside City	
Electric - Minimal Risk	$140.00
Electric - Substantial Risk	$200.00
Water - Minimal Risk	$30.00
Water - Substantial Risk	$50.00
Sewer - Minimal Risk	$30.00
Sewer - Substantial Risk	$50.00
Outside City	
Water - Minimal Risk	$50.00
Water - Substantial Risk	$75.00
Sewer - Minimal Risk	$50.00
Sewer - Substantial Risk	$75.00
Utility Deposits for New Service - Non Residential	
Two (2) times average bill amount for location where services are being requested. For new locations, or those without adequate usage history, deposit amount will be determined by the Financial Services Dept.	Varies
Tampering Charges - City Code Section 14-52(10)	
First occurrence	$55.00
Second occurrence	$100.00
Third occurrence	$250.00
Each subsequent occurrence	$500.00
Please note that the above charges do not include costs associated with repairing or replacing damaged City property such as locking meters, meter removal or reconnection fees.	
Other Fees	
Meter Lock/Pull Fee	$55.00
Extra Field Trip Fee	$35.00

Division/Program		Amount
NC State Fire Code Permits		
Code	Description	
105.3.3	Construction Re-inspection	$75.00
105.4.1	Plan Review Fee	$100.00
105.6.1	Aerosol Products	$50.00
105.6.2	Amusement Buildings	$100.00
105.6.3	Aviation Facilities	$50.00
105.6.4	Carnivals and fairs	$50.00
105.6.5	Cellulose Nitrate Film: store, handle or use in Group A occupancy	$50.00
105.6.6	Combustible Dust Producing Operations	$50.00
105.6.7	Combustible Fibers: storage and handling > 100 cu. ft.	$50.00
105.6.8	Compressed Gases	$50.00
105.6.9.1	Covered Mall Buildings (see code for special conditions)	$50.00
105.6.9.2	Covered Mall Buildings - display of liquid fuel vehicles	$50.00
105.6.9.3	Covered Mall Buildings - use of open flame or flame producing equipment	$50.00
105.6.10	Cryogenic Fluids	$50.00
105.6.11	Cutting & Welding	$50.00
105.6.12	Dry Cleaning Plants	$50.00
105.6.13	Exhibits & Trade Shows	$50.00
105.6.14	EXPLOSIVES storage, handling, use Chapter 33	$50.00
105.6.15	Fire Hydrants & Valves: to use or operate	$50.00
105.6.16-01	F/C Use or operate pipeline containing flam. liquid	$50.00
105.6.16-02	F/C Store, handle, use > 5 gallons inside/10 gal. outside (Class I)	$50.00
105.6.16-03	F/C Store, handle, use Class II or III > 25 gal. inside or 60 gal. outside	$50.00
105.6.16-04	F/C Class IIIB	$50.00
105.6.16-05	Remove Class I or II from underground tank	$50.00
105.6.16-06	F/C Operate tank vehicles, equipment, dispensing stations	$50.00
105.6.16-07	F/C Install, Alter, Remove, Abandon, Place temporarily out of service	$50.00
105.6.16-08	F/C Change contents of tank to > hazard	$50.00
105.6.16-09	F/C Manufacture, process, blend or refine	$50.00
105.6.16-10	F/C Dispense liquid fuel into tanks of motor vehicles	$50.00
105.6.16-11	F/C Utilize a site for dispensing fuel from tank vehicle	$50.00
105.6.17	Floor Finishing Class I or II > 350 sq. ft.	$50.00
105.6.18	Fruit and crop ripening	$50.00
105.6.19	Fumigation	$50.00
105.6.20	Hazardous Materials (store, transport, dispense, use, handle)	$100.00
105.6.21	Hazardous Materials Facilities	$50.00

Division/Program		Amount
NC State Fire Code Permits (continued)		
Code	Description	
105.6.22	High Pile Storage (area > 500 sq. ft.)	$50.00
105.6.23	Hot Work	$50.00
105.6.24	Industrial Ovens	$50.00
105.6.25	Lumber Yards & Woodworking Plants > 100,000 board ft.	$50.00
105.6.26	Liquid/Gas Fueled vehicles in place of assembly	$50.00
105.6.28	Magnesium > 10 lbs.	$50.00
105.6.29	Misc. Combustible Storage (amounts > 2,500 sq. ft.)	$50.00
105.6.30	Open Burning (except in violation of City ordinance)	$50.00
105.6.31	To remove paint with a torch	$50.00
105.6.32	Open Flames & Candles	$50.00
105.6.33	For an organic-coating manufacturing operations	$50.00
105.6.34	Place of Assembly (except non-profits)	$50.00
105.6.35	For removal of service Private Fire Hydrants	$100.00
105.6.36	Pyrotechnic Special Effects Materials	$100.00
105.6.37	For Storage or handling of more than 25 lbs of cellulose nitrate	$50.00
105.6.38	Refrigeration Equipment	$50.00
105.6.39	Repair Garages	$50.00
105.6.40	Rooftop heliports	$50.00
105.6.41	Spraying or dipping	$50.00
105.6.42	Storage of scrap tires and tire by-products	$50.00
105.6.43	Temporary membrane structures, tents and canopies	$50.00
105.6.44	Tire re-building plants	$50.00
105.6.45	Waste handling	$50.00
105.6.46	Wood Products (chips, lumber, plywood > 200 cu. ft.	$50.00
105.7.1	Construction of Fire Sprinkler or Automatic Fire Extinguishing Systems	$52.50
105.7.2	Construction of Battery Systems	$52.50
105.7.3	Construction of Compressed Gas Systems	$52.50
105.7.4	Construction of Cryogenic Fluid Systems	$52.50
105.7.5	Construction of Fire Alarm and Detection Systems	$52.50
105.7.6	Construction of Fire Pumps and Related Equipment	$52.50
105.7.7	Construction of Flammable and Combustible Liquid Systems	$52.50
105.7.8	Construction Permit for Hazardous Materials Systems	$52.50
105.7.9	Construction of Industrial Ovens	$52.50
105.7.10	Construction Permit for Installation of LP Gas System	$52.50
105.7.11	Construction Permit for Installation of Private Hydrants	$52.50
105.7.12	Construction Permit for Installing Spray Room, Dip Tank, or Both	$52.50
105.7.13	Construction Permit for Installing Standpipe Systems	$52.50
105.7.14	Temporary Air Supported membrane structure & Tents in excess of 400 sq ft.	$52.50

Division/Program		Amount

Other Fees & Charges

Code	Description	
GFD-01	Haz-Mat Standby per hour	$200.00
GFD-02	Standby Assistance per hour	$150.00
GFD-03	Excessive False Alarms (> than 3 per annum) 4th alarm	$100.00
GFD-04	Excessive False Alarms (> than 3 per annum) 5th alarm	$200.00
GFD-05	Excessive False Alarms (> than 3 per annum) > 5 each @	$250.00
GFD-06	Fire Hydrant Flow Tests	$100.00
GFD-07	Fire Report (single report)	$3.00
GFD-08	Fire Report (additional reports) @ per page of	$0.50
GFD-09	Fireworks Display	$200.00
GFD-10	Blasting, one day	$100.00
GFD-11	Blasting, two or more days	$200.00
GFD-12	Third Reinspection Service Charge	$50.00
GFD-12	Each violation still evident will also carry a charge of no less than $50.00	$50.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics			
Boys Baseball			
Spring League			
5-6 Tee ball			
Team registration (+ $5 per child)	$35.00	$85.00	
Individual registration (per child)	$50.00	$60.00	
7-8 Coach Pitch			
Team registration (+ $5 per child)	$35.00	$275.00	
Individual registration (per child)	$50.00	$60.00	
9-10 & 11-12 Boys Baseball			
Team registration (+ $5 per child)	$35.00	$450.00	
Individual registration (per child)	$60.00	$70.00	
13-15 Boys Baseball			
Team registration (+ $5 per child)	$35.00	$500.00	
Individual registration (per child)	$60.00	$70.00	
Fall League			
7-8 Coach Pitch			
Team registration (+ $5 per child)	$225.00	$275.00	
Individual registration (per child)			$55.00
9-10 & 11-12 Boys Baseball			
Team registration (+ $5 per child)	$400.00	$450.00	
Individual registration (per child)			$65.00
13-15 Boys Baseball			
Team registration (+ $5 per child)	$450.00	$500.00	
Individual registration (per child)			$65.00
Girls Fast Pitch Softball			
Spring League			
8U Coach Pitch			
Team registration (+ $5 per child)	$35.00	$275.00	
Individual registration (per child)	$40.00	$50.00	
10U, 12U & 14U Girls			
Team registration (+ $5 per child)	$35.00	$450.00	
Individual registration (per child)	$50.00	$60.00	
Fall League			
8U Coach Pitch			
Team registration (+ $5 per child)	$225.00	$275.00	
Individual registration (per child)			$50.00
10U, 12U & 14U Girls			
Team registration (+ $5 per child)	$400.00	$450.00	
Individual registration (per child)			$60.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics (continued)			
Girls Volleyball			
Spring League			
7-9, 10-12 & 13-15 Girls Volleyball			
Team registration (+ $5 per child)	$35.00	$200.00	
Individual registration (per child)	$40.00	$50.00	
Fall League			
7-9, 10-12 & 13-15 Girls Volleyball			
Team registration (+ $5 per child)	$150.00	$200.00	
Individual registration (per child)			$55.00
Youth Basketball			
Winter League			
Team registration (+$5 per child)			
3-4 Coed Basketball	$35.00	$85.00	
5-6 Coed Basketball	$35.00	$175.00	
7-8 Coed Basketball	$35.00	$450.00	
8-10 Girls Basketball	$35.00	$450.00	
9-10 Boys Basketball	$35.00	$450.00	
10-12 Girls Basketball	$35.00	$450.00	
11-12 Boys Basketball	$35.00	$450.00	
13-15 Girls Basketball	$35.00	$450.00	
13-15 Boys Basketball	$35.00	$450.00	
Senior High Boys Basketball	$35.00	$450.00	
Individual registration (per child)	$40.00	$50.00	
Summer League			
Team registration (+$5 per child)			
7-8 Coed Basketball	$400.00	$450.00	
8-10 Girls Basketball	$400.00	$450.00	
9-10 Boys Basketball	$400.00	$450.00	
11-12 Boys Basketball	$400.00	$450.00	
13-15 Boys Basketball	$400.00	$450.00	
Individual registration (per child)			$65.00
Youth Coed Soccer			
Fall League			
3-4 & 5-6 Coed Soccer			
Team registration (+ $5 per child)	$35.00	$150.00	
Individual registration (per child)	$35.00	$45.00	

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletics (continued)			
Youth Coed Soccer			
Fall League			
7-8 Coed Soccer			
Team registration (+ $5 per child)	$35.00	$275.00	
Individual registration (per child)	$40.00	$50.00	
9-10, 11-12 & 13-15 Coed Soccer			
Team registration (+ $5 per child)	$35.00	$350.00	
Individual registration (per child)	$40.00	$50.00	
Spring League			
3-4 & 5-6 Coed Soccer			
Team registration (+ $5 per child)	$100.00	$150.00	
Individual registration (per child)	$55.00	$65.00	
7-8 Coed Soccer			
Team registration (+ $5 per child)	$225.00	$275.00	
Individual registration (per child)	$65.00	$75.00	
9-10, 11-12 & 13-15 Coed Soccer			
Team registration (+ $5 per child)	$300.00	$350.00	
Individual registration (per child)	$65.00	$75.00	
Youth Coed Flag Football			
Spring League			
6-13 Coed Flag Football (per child)			$30.00
Fall League			
6-13 Coed Flag Football (per child)			$55.00
Adult Sports (per team)			
Adult Softball			
1 Umpire	$325.00	$375.00	
2 Umpires	$650.00	$700.00	
Adult Basketball			
2 Officials/2 Scorekeepers	$550.00	$600.00	
Adult Volleyball			
1 Official	$225.00	$275.00	
Adult Kickball			
1 Umpire	$325.00	$375.00	
Adult Dodgeball			
1 Official	$225.00	$275.00	
Adult Flag Football			
	$300.00	$350.00	

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Community Centers - Adult Recreation Center, Bradley Center, Erwin Center, Phillips Center and T Jeffers Center			
Facility Use - Club Activity, Meeting Rooms			
Non-Profit 0-4 Hours	$25.00	$40.00	
Profit 0-4 Hours	$55.00	$75.00	
Gymnasium Use			
Non-Profit 0-4 Hours	$120.00	$160.00	
Profit 0-4 Hours	$220.00	$310.00	
Kitchen Use			
Non-Profit 0-4 Hours			$20.00
Profit 0-4 Hours			$40.00
Personnel Fee during non-operating hours (per hour)			$30.00
Janitorial Service			$50.00
Large Picnic Shelter	$20.00	$30.00	
Swimming Pools			
Erwin Center			
Swimming (daily)			$2.00
Swimming lessons (partnership with YMCA)			Free
Group Rentals (two hours)			
25 & Under	$125.00	$175.00	
25-50	$200.00	$250.00	
51-150	$300.00	$350.00	
151-250	$400.00	$450.00	
Lineberger Park			
Swimming (per session)			$4.00
Swim lessons - two week session (8 lessons)			$25.00
Group Rentals (two hours)			
25 & Under	$250.00	$300.00	
26-75	$325.00	$375.00	
76-125	$400.00	$450.00	
126-175	$475.00	$525.00	
176-225	$550.00	$600.00	
226-300	$625.00	$675.00	

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Athletic Fields - Bradley Center, Erwin Center, Ferguson Park, Phillips Center, Sims Park Junior and Little League fields and T Jeffers Center			
Daytime Use of Athletic Fields			
Per hour, per field	$15.00	$20.00	
Night Use of Athletic Fields			
Per hour, per field	$30.00	$35.00	
Softball Complex (includes all 4 Fields)			
Per day	$300.00	$400.00	
Lights, per hour, per field			$20.00
Initial Field Preparation (per field)			$50.00
Between Game Field Preparation (per field)			$25.00
(City to receive 25% of gross revenues if user charges admission)			
Lineberger Park			
Shelter Rental			
#1 All day rental, 9 tables w/ grill	$30.00	$40.00	
#2 All day rental, 3 tables w/ grill	$15.00	$25.00	
#3 All day rental, 2 tables w/ grill	$15.00	$25.00	
#4 All day rental, 4 tables no grill	$15.00	$25.00	
#5 All day rental, 4 tables no grill	$15.00	$25.00	
#6 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	$35.00	$45.00	
Gazebo Rental	$25.00	$35.00	
Train			
Per person, per ride			$1.00
Group/Private Rentals (per hour)	$75.00	$100.00	
Martha Rivers Park			
Shelter Rental			
#1 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	$35.00	$45.00	
#2 10:00am-2:00pm or 3:00pm-7:00pm, 9 tables w/ grill	$35.00	$45.00	
Martha Rivers Park Youth Complex - Baseball/Soccer Fields			
Per field, per game (2 hrs)	$40.00	$50.00	
Per day (four fields)	$600.00	$800.00	
Initial Field Preparation (per field)			$50.00
Between Game Field Preparation (per field)			$25.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Rankin Lake Park			
Building Rentals			
Non Profit/Group	$200.00	$300.00	
Commercial/For Profit	$300.00	$350.00	
Security Deposit (refundable)			$100.00
Normal building rental period ends with the park closing at dusk. Additional hours may be purchased in advance for an hourly fee.			$30.00
Picnic Shelters			
Small - 3 tables w/ grill	$15.00	$25.00	
Large - 9 tables w/ grill	$25.00	$35.00	
Corporate Shelters (4 hour session)	$75.00	$100.00	
Corporate Shelters (both sessions)	$125.00	$175.00	
Lake Front Rentals			
Daily Fishing Permits			
15 & under	$1.00	$2.00	
16 & older	$2.00	$3.00	
70 & older	$1.00	$1.00	
Boat Rentals			
Jon Boat/Canoe			
Without motor, per hour			$5.00
Without motor, per day*			$20.00
With motor, per hour			$8.00
With motor, per day*			$35.00
* One daily fishing permit included with daily boat rental			
Kayak			
per hour			$5.00
Pedalboats			
per half hour			$5.00
per hour			$8.00
Launch fees for personal vessel			$5.00
Sims Park			
Baseball			
Non-profit (local civic, charitable)			
Day, per hour	$20.00	$30.00	
Night, per hour	$40.00	$50.00	
Profit - Tournaments			
Day	$250.00	$350.00	
Nights/Weekends/Holidays	$350.00	$500.00	

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Sims Park (continued)			
Baseball			
Initial Field Preparation (per field)			$100.00
Between Game Field Preparation (per field)			$50.00
Musical Events/Special Events/ Commercial			
Non-profit (local or City school, civic, charitable)			
Day, per hour	$20.00	$30.00	
Nights, Weekends, Holidays, per hour	$40.00	$50.00	
Commercial - For Profit			
Per day			$1,000.00
Tennis Court Reservations			
Per court, per hour	$2.00	$3.00	
Tournaments (per court, per hour)	$3.00	$4.00	
Co-sponsored Events			No Charge
Rotary Pavilion Rental			
Rental Fee Per Day - Government/Non-Profit/City Resident			$100.00
Rental Fee Per Day - Non Government/For Profit/Non-City Resident			$200.00
Trash Deposit (Refundable)			$100.00
Event Permit			$30.00
Noise Permit			$5.00
Temporary Street Closing			$30.00
Equipment Rentals			
Aluminum Bleachers (3 rows, 15 feet long)			
Per bleacher, per day			$50.00
Delivery and pick up fee			$150.00
Dance Floor			
20 x 20			$50.00
30 x 30			$75.00
40 x 40			$100.00
Delivery, set up and pick up fee			$150.00

Division/Program	Amount		
	City Resident/ Team	Non-City Resident/ Team	All
Skeet & Trap			
Per round (includes 25 targets)	$4.50	$5.00	
Group Rentals / Corporate Events Field rental, per hour (includes targets and safety instructions)	$75.00	$100.00	
Multiple field use and groups over 10 will require an additional staff member at an hourly rate.			$30.00

Instructional Programs

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

Division/Program	Amount
Application for Rezoning	
General Rezoning (Map Amendment) Request	$500.00
Plus $25 per acre	$25.00
Conditional District Rezoning (Map Amendment, Conditional)	$800.00
Plus $25 per acre	$25.00
Other Hearings	
Amendment to Conditional District (Public Hearing Required)	$400.00
Amendment to Conditional District (Administrative Approval)	$250.00
Special (Conditional) Use Permit, Residential	$565.00
Special (Conditional) Use Permit, Non-Residential	$565.00
Plus $40 per acre	$40.00
Vested Rights	$500.00
Text Amendments	$500.00
Board of Adjustment Hearing Variance & Special Exceptions	$565.00
Board of Adjustment Appeals	$150.00
Zoning Letters (Add 5 % Technology Fee to Permit Fee)	
Zoning Verification Letter	$45.00
Zoning Reviews and Inspections	
Zoning Review Fee	$150.00
Zoning Review Fee (Temporary Uses)	$100.00
Zoning Re-Inspection Fee	$50.00
Sign Permits (Add 5 % Technology Fee to Permit Fee)	
Zoning Sign Permit Fee	$150.00
Electronic Changeable Message Board, typically LED	
ECMS Sign Fee (Freestanding & Attached/Wall)	$400.00
ECMS Storefront Sign Fee (Per UDO section 12.15)	$150.00
Publications	
Comprehensive Plan	$30.00
GIS service, 8 1/2" x 11" Color Map	$1.00
GIS service, 8 1/2" x 14" Color Map	$1.00
GIS service, 11" x 17" Color Map	$2.00
GIS service, 18" x 24" Color Map	$6.00
GIS service, 24" x 36" Color Map	$13.00
GIS service, 36" x 48" Color Map	$19.00
GIS Aerials & Custom Maps ($8 per quarter hour to create)	$8.00
Plus $1 per sq.ft. for plotting	$1.00
Unified Development Ordinance (UDO)	$25.00
Unified Development Ordinance (UDO) Updates	$15.00
Zoning Map (B/W)	$15.00
Zoning Map (Color)	$25.00

Division/Program	Amount
Firing Range - Public Access Day	
City Residents	$5.00
Non-City Residents	$10.00
Parking Violations	
Civil Penalty - City Code 6-291(b)	$5.00
Civil Penalty on Amounts unpaid after ten (10) days - City Code 6-291(b)	$26.00
Photo Monies	
Report copies for non-city residents	$1.00
Fingerprints	$10.00
Noise Permits- 48 hrs in advance	$5.00
Noise Permit - Less than 48 hours in advance	$25.00
Publications	
Rental Property Manual	$10.00
Other Permits, Fees & Charges	
Precious Metal/Pawn Application	$180.00
Adult Business Fee	$500.00

Listed below is a summary of Electric Service rates. Full rate schedule descriptions are available upon request.

SCHEDULE RS - Residential Service

Effective Date 7/1/2021	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$21.00**		**$21.00**	
ENERGY CHARGE				
All kWh	**$0.10331**	per kWh	**$0.09331**	per kWh

SCHEDULE CS - Small Commercial Service — Minimum Billing Demand = 30 kW

Effective Date 7/1/2021 Load Qualifications: <100kW	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$30.00**		**$30.00**	
FIRST 30 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 30 kW OF BILLING DEMAND	**$13.00**	per kW	**$12.00**	per kW
ENERGY CHARGE				
First 3,000 kWh	**$0.13701**	per kWh	**$0.13201**	per kWh
All additional kWh	**$0.09000**	per kWh	**$0.08500**	per kWh

SCHEDULE CM - Medium Com. Service — Minimum Billing Demand = 30 kW

Effective Date 7/1/2021 Load Qualifications: >= 100 kW & < 250kW	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$50.00**		**$50.00**	
ALL kW OF BILLING DEMAND	**$14.00**		**$12.00**	per kW
ENERGY CHARGE	**$0.06612**	per kWh	**$0.06112**	per kWh

SCHEDULE CL - Large Commercial Service — Minimum Billing Demand = 30 kW

Effective Date 7/1/2021 Load Qualifications: >= 250 kW & < 500kW	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$105.00**		**$105.00**	
ALL kW OF BILLING DEMAND	**$14.00**		**$11.00**	per kW
ENERGY CHARGE	**$0.06616**	per kWh	**$0.06116**	per kWh

SCHEDULE CXL - Very Large Commercial Service — Minimum Billing Demand = 30 kW

Effective Date 7/1/2021 Load Qualifications: >= 500 kW	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$120.00**		**$120.00**	
ALL kW OF BILLING DEMAND	**$14.00**		**$12.00**	per kW
ENERGY CHARGE	**$0.06622**	per kWh	**$0.06122**	per kWh

SCHEDULE CO - Commercial Other	No Minimum Billing Demand			
Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: No kW Restrictions	(June - September)		(October - May)	
FACILITY CHARGE	**$31.00**		**$31.00**	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	**$4.50**	per kW	**$4.50**	per kW
ENERGY CHARGE				
First 1,000 kWh	**$0.13701**	per kWh	**$0.13201**	per kWh
All Additional kWh	**$0.11068**	per kWh	**$0.10568**	per kWh

SCHEDULE TOU - Lg. General Time of Use	Minimum Billing Demand = 50% of Contract Demand			
Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: >= 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$151.25**		**$151.25**	
ALL kW OF BILLING DEMAND	**$15.00**	per kW	**$13.00**	per kW
ENERGY CHARGE				
All kWh	**$0.06476**	per kWh	**$0.05976**	per kWh

SCHEDULE IS - Small Industrial Service	No Minimum Billing Demand			
Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: < 100 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$60.00**		**$60.00**	
FIRST 10 kW OF BILLING DEMAND	NO CHARGE		NO CHARGE	
ALL OVER 10 kW OF BILLING DEMAND	**$14.00**	per kW	**$13.00**	per kW
ENERGY CHARGE				
First 1,000 kWh	**$0.15982**	per kWh	**$0.15482**	per kWh
All Additional kWh	**$0.09000**	per kWh	**$0.08500**	per kWh

SCHEDULE IM - Medium Industrial Service	No Minimum Billing Demand			
Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: >= 100 kW & < 500 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$120.00**		**$120.00**	
ALL kW OF BILLING DEMAND	**$13.00**	per kW	**$12.00**	per kW
ENERGY CHARGE	**$0.06107**	per kWh	**$0.05607**	per kWh

SCHEDULE IL - Large Industrial Service	No Minimum Billing Demand			
Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: >500 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$200.00**		**$200.00**	
ALL kW OF BILLING DEMAND	**$14.00**	per kW	**$13.00**	per kW
ENERGY CHARGE	**$0.06518**	per kWh	**$0.06018**	per kWh

SCHEDULE OP - On Peak rate (OP-03-3I)

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021 (2500kW+)
Load Qualifications: >= 2,500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$1,000.00**		**$1,000.00**	
MONTHLY BILLING DEMAND	**$15.00**	per kW	**$5.25**	per kW
EXCESS DEMAND	**$3.00**	per kW	**$3.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.06069**	per kWh	**$0.05536**	per kWh
Off-Peak kWh	**$0.05778**	per kWh	**$0.05393**	per kWh

SCHEDULE CO1I - Coincident Peak Rate 08-1I

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021
Load Qualifications: >= 100 kW & < 500 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$180.00**		**$180.00**	
MONTHLY BILLING DEMAND	**$19.20**	per kW	**$6.00**	per kW
EXCESS DEMAND	**$5.00**	per kW	**$5.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.05535**	per kWh	**$0.05000**	per kWh
Off-Peak kWh	**$0.05151**	per kWh	**$0.04932**	per kWh

SCHEDULE CO2C - Coincident Peak Rate 08-2C

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021
Load Qualifications: >= 250 kW & < 750 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$1,000.00**		**$1,000.00**	
MONTHLY BILLING DEMAND	**$19.00**	per kW	**$6.00**	per kW
EXCESS DEMAND	**$5.00**	per kW	**$5.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.04751**	per kWh	**$0.04430**	per kWh
Off-Peak kWh	**$0.04516**	per kWh	**$0.04324**	per kWh

SCHEDULE CO2I - Coincident Peak Rate 08-2I

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021
Load Qualifications: >= 500 kW & < 2,000 kW

	SUMMER MONTHS (June - September)		WINTER MONTHS (October - May)	
FACILITY CHARGE	**$1,000.00**		**$1,000.00**	
MONTHLY BILLING DEMAND	**$17.10**	per kW	**$5.50**	per kW
EXCESS DEMAND	**$5.00**	per kW	**$5.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.04519**	per kWh	**$0.04400**	per kWh
Off-Peak kWh	**$0.04126**	per kWh	**$0.04126**	per kWh

SCHEDULE CO3C - Coincident Peak Rate 08-3C

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: >= 750 kW & < 4,000 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$1,000.00**		**$1,000.00**	
MONTHLY BILLING DEMAND	**$19.00**	per kW	**$6.00**	per kW
EXCESS DEMAND	**$5.00**	per kW	**$5.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.05102**	per kWh	**$0.04862**	per kWh
Off-Peak kWh	**$0.04756**	per kWh	**$0.04649**	per kWh

SCHEDULE CO3I - Coincident Peak Rate 08-3I

Billing Demand = Coincident Peak Demand

Effective Date 7/1/2021 (2000kW+)	SUMMER MONTHS		WINTER MONTHS	
Load Qualifications: >= 2,000 kW	(June - September)		(October - May)	
FACILITY CHARGE	**$1,000.00**		**$1,000.00**	
MONTHLY BILLING DEMAND	**$17.10**	per kW	**$5.50**	per kW
EXCESS DEMAND	**$5.00**	per kW	**$5.00**	per kW
ENERGY CHARGE				
On-Peak kWh	**$0.04737**	per kWh	**$0.04572**	per kWh
Off-Peak kWh	**$0.04408**	per kWh	**$0.04298**	per kWh

RIDERS

Effective Date 7/1/2021

REPS Charge:

	RENEWABLE RESOURCES
RESIDENTIAL	**$0.81**
COMMERCIAL	**$4.41**
INDUSTRIAL	**$45.45**

RECR-1:

WIND AND BIOMASS ENERGY CREDIT AND SOLAR PHOTOVOLTAIC ENERGY CREDIT ($ per kW)	VARIABLE
On-Peak kWh	**$ 0.0300**
Off-Peak kWh	**$ 0.0100**

OUTDOOR LIGHTING SERVICE

Class	Input Watts	Lumens	kWh per Month	Style	Existing Pole $/Mo	New Pole $/Mo	New Pole w/UG $/Mo
AREA LIGHTS							
Mercury Vapor[1]							
A	175	9,500	75	175 w MV Security Light	9.05	14.45	18.30
B	400	20,000	152	400 w MV Security Light	13.20	18.60	22.45
High Pressure Sodium[2]							
M	100	9,500	47	100 w HPS Security Light	9.50	14.90	18.75
E	100	9,500	47	100 w HPS Deluxe Traditional			27.15
J	100	9,500	47	100 w HPS LED Acorn			27.85
C	150	16,000	70	150 w HPS Security Light	10.55	15.95	19.80
D	250	27,500	104	250 w HPS Security Light	12.80	18.20	22.05
F	250	27,500	104	One 250 w HPS Shoe Box Light (on a square aluminum pole)			35.15
G	500	55,000	208	Two 250 w HPS Shoe Box Lights (on a square aluminum pole)			59.50
Light Emitting Diode (LED)							
R	50	5,600	15	50 w LED Security Light (to replace 100 w HPS)	9.50	14.90	18.75
X	47	4,000	14	47 w HPS Deluxe Traditional fixture on fiberglass pole[3]			27.15
V	40	3,700	12	40 w LED Acorn fixture[3] on fiberglass pole			27.85
W	40	3,700	12	40 w LED Acorn on fluted pole[3]			39.00
S	73	8,000	22	73 w LED Security Light	10.55	15.95	19.80
T	161	16,000	48	161 w LED Security Light	12.80	18.20	22.05
Y	161	16,000	48	One 161 w LED[4] Shoebox Light (on a square aluminum pole)			35.15
Z	322	32,000	96	Two 161 w LED Shoebox Lights (on a square aluminum pole)[4]			59.50
U	207	24,000		207 w LED Security Light	18.60	24.00	27.85
AA	207	24,000	62	207 w LED Shoebox[4]			41.55
BB	414	48,000	124	Two 207 w LED Shoebox[4]			74.20
Metal Halide[5]							
K	400	40,000	155	Security Light	18.60	24.00	27.85
N	400	40,000	155	One Shoebox Light (on a square aluminum pole)			41.55
O	400	50,000	310	Two Shoe Box Lights (on a square aluminum pole)			74.20
FLOOD LIGHTS							
High Pressure Sodium[6]							
I	400	50,000	156	Flood Light	21.15	24.55	28.40
Metal Halide							
L	400	40,000	155	Flood Light	19.05	26.20	30.05
Light Emitting Diode (LED)							
tbd	150	18,454	58	Flood Light	19.05	26.20	30.05

[1] No longer available effective January 1, 2008

[2] No longer available effective January 1, 2016

[3] Subject to 10-year contract term

[4] Subject to 10-year contract term

[5] No longer available effective January 1, 2016

[6] No longer available effective July 1, 2018

Division/Program	Amount
Electric Utilities	
Residential Underground Service - Customer Request	$300.00
Residential Electric Meter Test - Customer Request	$60.00
Pulse Meters - Commercial & Industrial Service, cost per month	$26.00
Two Rivers Utilities (TRU)	
Miscellaneous Hydrant Use	
Miscellaneous Fire Hydrant Use (short term)	$30.00 p/day
Miscellaneous Fire Hydrant Use (long term, 3/4" hydrant meter)	$100.00 p/month
Miscellaneous Fire Hydrant Use (long term, 3" hydrant meter)	$200.00 p/month
Note: In addition to per day/month charges above, customer must pay water usage at the adopted non-residential water rate	
Water Meter Placement Fees	
3/4" Meter Placement - ERT	$233.00
1" Meter Placement - ERT	$391.00
1 1/2" Meter Placement - ERT	$964.00
2" Meter Placement - ERT	$1,250.00
3" and Larger Meter Placement - ERT	Cost plus 20%
Testing Fees	
Water Meter Test at customer's request (3/4" through 2" meters) if meter is found to be within APWA specifications	$60.00
Water Meter Test at customer's request (3" and larger meters) cost per annual contract if meter is found to be within APWA specifications	varies by contract
Water Service Pressure Test - applicable if problem is found to be on customer's side	$60.00
Fire Hydrant Flow Test per hydrant	$100.00
Other Fees and Charges	
Adjustments to water meter boxes, sewer cleanouts, and manhole ring and covers, due to grading by property owner/contractor.	$185.00 plus materials
Replacing water meter boxes damaged by property owner/contractor.	$210.00
Relocation of existing water and sewer services at the request of property owner. Estimates done on case-by-case basis.	$150.00 Minimum
Reduction in size of water service. Estimates done on case-by-case basis.	$100.00 minimum
Fire hydrant installation or relocation at the request of property owner. Estimates done on case-by-case basis.	Cost Varies
Repairs to City Facilities due to damage by others. Actual cost (time and materials) necessary for repairs.	Cost Varies

Division/Program	Amount
Utilities Maintenance Division	
Fee for relocating a water meter up to 8 ft	$150.00
Fee for relocating water meter over 8 ft to 15 ft	$250.00
Wastewater Treatment	
Pretreatment Surcharges	
High Strength BOD greater than 250 mg/l	$0.2177 Per lb.
High Strength TSS greater than 250 mg/l	$0.0450 Per lb.
High Strength TKN greater than 25 mg/l	$0.4830 Per lb.
High Strength TP greater than 8 mg/l	$0.8470 Per lb.
Significant Industrial User Permit Fees	
Initial Issuance	$1,000.00
Annual Maintenance	$250.00
Reopening Fee	$500.00
General User Permit Fees	
Initial Issuance	$250.00
Annual Maintenance	$100.00
Pretreatment Monitoring Fees	
Composite Sampling Event	$300.00
Grab Sampling Event	$150.00
Miscellaneous Fees	
Acute Toxicity Screening	$635.00
Chronic Toxicity Screening	$1,300.00
OCPSF Analysis	$400.00
TTO with Pesticides Analysis	$525.00
TTO without Pesticides Analysis	$450.00
Centralized Waste Stream Analysis	$150.00

WATER & SEWER RATE SCHEDULE
July 1, 2021 - June 30, 2022

WATER		SEWER	
CUSTOMER CHARGE (ALL):	$3.42	**CUSTOMER CHARGE (ALL):**	$3.42

INSIDE CITY USAGE RATES

AVAILABILITY CHARGE:		AVAILABILITY CHARGE:	
3/4"	$10.30	3/4"	$14.80
1"	$25.75	1"	$37.10
1 1/2"	$51.40	1 1/2"	$73.90
2"	$82.20	2"	$118.35
3"	$164.35	3"	$236.50
4"	$256.80	4"	$369.80
6"	$513.60	6"	$739.40
8"	$821.60	8"	$1,182.60
10"	$1,284.05	10"	$1,848.70
12"	$2,212.35	12"	$3,183.10
VOLUME CHARGE PER 1,000 GALLONS:		**VOLUME CHARGE PER 1,000 GALLONS:**	
RESIDENTIAL: 0 - 5,000 Gallons	$3.05	**RESIDENTIAL**	$4.39
5,001 to 12,000 Gallons	$3.33		
Over 12,000 Gallons	$3.92		
NON-RESIDENTIAL	$3.33	**NON-RESIDENTIAL**	$4.39
MUNICIPAL WHOLESALE	$3.18	**MUNICIPAL WHOLESALE**	$4.39
IRRIGATION: 0 - 12,000 Gallons	$3.33		
Over 12,000 Gallons	$3.92		

OUTSIDE CITY USAGE RATES

AVAILABILITY CHARGE:		AVAILABILITY CHARGE:	
3/4"	$20.55	3/4"	$25.85
1"	$51.40	1"	$64.40
1 1/2"	$102.75	1 1/2"	$128.65
2"	$164.35	2"	$205.80
3"	$328.65	3"	$411.60
4"	$513.60	4"	$643.35
6"	$1,027.20	6"	$1,286.60
8"	$1,641.20	8"	$2,057.70
10"	$2,568.00	10"	$3,216.60
VOLUME CHARGE PER 1,000 GALLONS:		**VOLUME CHARGE PER 1,000 GALLONS:**	
RESIDENTIAL: 0 - 5,000 Gallons	$6.09	**RESIDENTIAL**	$7.62
5,001 to 12,000 Gallons	$6.67		
Over 12,000 Gallons	$7.81		
NON-RESIDENTIAL	$6.67	**NON-RESIDENTIAL**	$7.62
IRRIGATION: 0 - 12,000 Gallons	$6.67		
Over 12,000 Gallons	$7.81		

UNMETERED SEWER CUSTOMERS (Based on 6,000 gallons Usage):	
INSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:	$44.57
OUTSIDE CITY RESIDENTIAL SEWER CUSTOMER WITHOUT WATER METER:	$74.97

RAW WATER - VOLUME CHARGE PER 1,000 GALLONS:	$0.41

SURCHARGES:		
HIGH STRENGTH BOD	$0.2177 Per lb.	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TSS	$0.0450 Per lb.	(for High Strength greater than 250 mg/l).
HIGH STRENGTH TKN	$0.4830 Per lb.	(for High Strength greater than 25 mg/l)
HIGH STRENGTH TP	$0.8470 Per lb.	(for High Strength greater than 8 mg/l).

OTHER FEES AND CHARGES:

Significant Industrial User Permit Fee:	
Initial Issuance	$1,000.00
Annual Maintenance	$250.00
Reopening Fee	$500.00
General User Permit Fees:	
Initial Issuance	$250.00
Annual Maintenance	$100.00
Pretreatment Monitoring Fees:	
Composite Sampling Event	$300.00
Grab Sampling Event	$150.00

Miscellaneous Fees:	
Acute Toxicity Screening	$635.00
Chronic Toxicity Screening	$1,300.00
OCPSF Analysis	$400.00
TTO with Pesticides Analysis	$525.00
TTO without Pesticides Analysis	$450.00
Centralized Waste Stream Analysis	$150.00
Water Meter Test	$60.00

Note: 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 size of connection.

DEPOSITS:

A DEPOSIT MAY BE REQUIRED ON ALL SERVICES BASED ON A SCHEDULE OF DEPOSITS MAINTAINED BY THE BILLING DIVISION OF THE CITY OF GASTONIA. THIS DEPOSIT MAY BE REFUNDED ONCE THE ACCOUNT MAINTAINS A CREDIT RATING OF GOOD OR EXCELLENT FOR AT LEAST TWELVE (12) CONSECUTIVE MONTHS OR WHEN THE ACCOUNT IS FINALIZED. UPON FINAL DISCONTINUANCE OF UTILITY SERVICE, THE CITY WILL REFUND TO THE CUSTOMER THE DEPOSIT LESS ANY AMOUNTS OWED TO THE CITY.

TERMS OF PAYMENT:

BILLS ARE DUE WHEN RENDERED, AND BECOME PAST DUE TWENTY-ONE (21) DAYS AFTER THE DATE OF THE BILL. ON THE 21ST DAY, A LATE FEE OF $5.00 OR 1.5%, WHICHEVER IS GREATER, MAY BE ADDED TO THE ACCOUNT. IF THE ACCOUNT REMAINS UNPAID FOURTEEN (14) DAYS LATER, SERVICES WILL BE SUBJECT TO DISCONNECTION AND AN ADMINISTRATIVE FEE IN THE AMOUNT OF $25.00 MAY BE ADDED TO THE ACCOUNT.

IF SERVICES ARE DISCONNECTED FOR NON-PAYMENT, OTHER FEES ASSOCIATED WITH RECONNECTION OR SERVICE CALLS MAY BE DUE, IN ADDITION TO THE PAST DUE BALANCE ON THE ACCOUNT, IN ORDER TO HAVE SERVICES RESTORED. IF THE UTILITY ACCOUNT HAS BEEN CLOSED, AN ADDITIONAL DEPOSIT MAY ALSO BE REQUIRED.

WATER FEES

WATER METER SIZE	WATER MULT.	SYSTEM DEVELOPMENT FEE (see note 7)	TAP FEE	TOTAL WATER FEES
3/4"	1	**$2,120.00**	$1,958.00	$4,078.00
1"	2.5	**$5,300.00**	$2,220.00	$7,520.00
1 1/2"	5	**$10,600.00**	$4,028.00	$14,628.00
2"	8	**$16,960.00**	$4,788.00	$21,748.00
3"	16	**$33,920.00**	see note 1	----------
4"	25	**$53,000.00**	see note 1	----------
6"	50	**$106,000.00**	see note 1	----------
8"	80	**$169,600.00**	see note 1	----------
10	115	**$243,800.00**	see note 1	----------
12	215	**$455,800.00**	see note 1	----------
4" FIRE	-	$0.00	see note 1	----------
6" FIRE	-	$0.00	see note 1	----------
8" FIRE	-	$0.00	see note 1	----------
10" FIRE	-	$0.00	see note 1	----------
12" FIRE	-	$0.00	see note 1	----------

NOTES:
1. Taps greater than 2" are to be installed by the developer's contractor upon approval by the City. (Meter placement fees will apply.)
2. System Expansion Fee for compound meter shall be based upon largest meter size.
3. Secondary **3/4" irrigation sprinkler meter** set off an existing service line fee is **$564.00**
4. Secondary **1" irrigation sprinkler meter** set off an existing service line fee is **$839.00**
5. Secondary **1 1/2" irrigation sprinkler meter** set off an existing service line fee is **$2,282.00**
6. Secondary **2" irrigation sprinkler meter** set off an existing service line fee is **$2,790.00**

SEWER FEES

WATER METER SIZE	EFFLUENT FLOW METER KG/DAY SIU PERMIT	SEWER TAP SIZE	SEWER MULT.	SYSTEM DEVELOPMENT FEE (see note 5)	TAP FEE	TOTAL SEWER FEES
3/4"	-	4"	1	**$1,380.00**	$1,867.00	$3,247.00
1"	-	4"	2.5	**$3,450.00**	$1,867.00	$5,317.00
1 1/2"	-	6"	5	**$6,900.00**	see note 1	----------
2"	-	6"	8	**$11,040.00**	see note 1	----------
3"	-	8"	16	**$22,080.00**	see note 1	----------
4"	40 to 432	8"	25	**$34,500.00**	see note 1	----------
6"	432+ to 900	see note 2	50	**$69,000.00**	see note 1	----------
8"	900+ to 1292.7	see note 2	80	**$110,400.00**	see note 1	----------
10"	1292.7+ to 3000	see note 2	115	**$158,700.00**	see note 1	----------
12"	3000+ to 5000	see note 2	215	**$296,700.00**	see note 1	----------

NOTES:
1. Taps 6 inches and greater are to be installed by the developer's contractor upon approval by the City.
2. Tap larger than 8-inch is required.
3. System Development Fee and sewer multiplier based upon water meter size.
4. Effluent Flow will be based on SIU Permit. Flow shown is in K (1000) gallons per day.

SEWER FEES - SOUTHEAST SERVICE AREA						
WATER METER SIZE	***EFFLUENT FLOW METER KG/DAY SIU PERMIT***	***SEWER TAP SIZE***	***SEWER MULT.***	***SOUTHEAST SEWER SYSTEM DEVELOPMENT FEE***	***TAP FEE***	***TOTAL SEWER FEES***
3/4"	-	4"	1	**$4,980.00**	$1,867.00	$6,847.00
1"	-	4"	2.5	**$7,875.00**	$1,867.00	$9,742.00
1 1/2"	-	6"	5	**$15,750.00**	see note 1	----------
2"	-	6"	8	**$25,200.00**	see note 1	----------
3"	-	8"	16	**$50,400.00**	see note 1	----------
4"	40 to 432	8"	25	**$78,750.00**	see note 1	----------
6"	432+ to 900	see note 2	50	**$157,500.00**	see note 1	----------
8"	900+ to 1292.7	see note 2	80	**$252,000.00**	see note 1	----------
10"	1292.7+ to 3000	see note 2	115	**$362,250.00**	see note 1	----------
12"	3000+ to 5000	see note 2	215	**$1,070,700.00**	see note 1	----------

NOTES:
1. Taps 6 inches and greater are to be installed by the developer's contractor upon approval by the City.
2. Tap larger than 8-inch is required.
3. System Development Fee and sewer multiplier based upon water meter size.
4. Effluent Flow will be based on SIU Permit. Flow shown is in K (1000) gallons per day.

SEWER FEES - SOUTHWEST SERVICE AREA						
WATER METER SIZE	***EFFLUENT FLOW METER KG/DAY SIU PERMIT***	***SEWER TAP SIZE***	***SEWER MULT.***	***SOUTHEAST SEWER SYSTEM DEVELOPMENT FEE***	***TAP FEE***	***TOTAL SEWER FEES***
3/4"	-	4"	1	**$2,410.00**	$1,867.00	$4,277.00
1"	-	4"	2.5	**$7,875.00**	$1,867.00	$9,742.00
1 1/2"	-	6"	5	**$15,750.00**	see note 1	----------
2"	-	6"	8	**$25,200.00**	see note 1	----------
3"	-	8"	16	**$50,400.00**	see note 1	----------
4"	40 to 432	8"	25	**$78,750.00**	see note 1	----------
6"	432+ to 900	see note 2	50	**$157,500.00**	see note 1	----------
8"	900+ to 1292.7	see note 2	80	**$252,000.00**	see note 1	----------
10"	1292.7+ to 3000	see note 2	115	**$362,250.00**	see note 1	----------
12"	3000+ to 5000	see note 2	215	**$518,150.00**	see note 1	----------

NOTES:
1. Taps 6 inches and greater are to be installed by the developer's contractor upon approval by the City.
2. Tap larger than 8-inch is required.
3. System Development Fee and sewer multiplier based upon water meter size.
4. Effluent Flow will be based on SIU Permit. Flow shown is in K (1000) gallons per day.

Division/Program	Amount
Solid Waste	
Residential Collection Fee	$8.50
Residential Collection - Additional Cart Fee	$6.50
Electronics Curbside Collection	$25.00
Appliances/White Goods Collection	$25.00
Tires On Rims (per tire)	$8.00
Tires Off Rims (per tire)	$5.00
Excess Household Trash ≤ 100lbs	$15.00
Excess Household Trash >100lbs	$25.00
Cart lease for New Garbage Carts	$50.00
Cart lease for Yard Waste Carts	$50.00
Yard Waste 4.5 Cubic Yards (CY) - 9 CY	$25.00
Yard Waste 9.1 CY - 13.5 CY	$50.00
Yard Waste 13.6 CY - 18 CY	$75.00
Leaf collection after leaf season	$25.00
Residential Business Collection	$30.50
Residential Business Extra Carts	$10.00
Outside City Limits Rate	$17.50
Downtown Residential w/Recycle	$8.50
Downtown Commercial Office	$17.00
Downtown Commercial Retail	$23.00
Downtown Restaurant	$45.00
Stormwater	
Residential Stormwater Fee	$3.75
Non-Residential Stormwater Fee	
Parcel Specific - Based on # of Equivalent Runoff Units (ERUs)	$3.75 per ERU
Stormwater Assignment Application Fee (Only applies to non-residential properties with metered utilities)	$25.00

Division/Program	Amount
General Admission	
Adults (18+)	$7.00
Youth (4-17)	$6.00
Seniors (65+)	$6.00
Children (3 and younger)	Free
Museum Members	Free
Discounts*	
City of Gastonia Residents	$2 off
Students 18+ (with ID)	$1 off
AAA (with ID)	$1 off
Veterans (with ID)	$1 off
Active Military (with ID)	Free

* *Only one type of discount per transaction. Discounts only apply to general admission. Special event days and planetarium are excluded from discounts.*

Planetarium and Science Theater Admission	
Adults (18+)	$5.00
Youth (4-17)	$5.00
Children (3 and younger)	Free
Museum Members	$5.00
School Visits*	
Admissions	
Students & Parents	$2.00
Teachers / Staff	Free
Educational Programs	
Students & Parents	$3.00
Teachers / Staff	Free

** Pricing reflects advance reservation for a minimum group of 15 students*

Membership*	
Individual	$60.00
Family	$85.00
Premium Family	$135.00
Patron	$300.00
Premium Patron	$350.00
Schiele Society Bronze Level	$600.00
Guardian Gold Level	$2,500.00
Guardian Platinum Level	$5,000.00

* *Includes unlimited general admission for one year. For additional information, see the Schiele Museum's website*

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