

FY 2025

RECOMMENDED BUDGET

Gaston County, NC
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FY 2025 Recommended Budget Board of Commissioners



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Riverbend Township



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Dallas Township



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Cherryville Township



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Gastonia Township



TOM KEIGHER
Gastonia Township



RONNIE WORLEY
South Point Township

MISSION STATEMENT

Providing excellent public service every day.



FY 2025 Recommended Budget Staff



DR. KIM EAGLE
County Manager

**This document was prepared by the Budget & Strategy department.
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

PRESENTED TO

**Gaston County
North Carolina**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

Executive Director



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GASTON COUNTY

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County Manager

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Honorable Chairman Brown and Members of the Board of County Commissioners:

In accordance with the General Statutes of North Carolina, I am honored to submit, for your consideration, the fiscal year 2025 (FY25) Recommended Budget. The budget is balanced and prepared under the guidelines of NC General Statute Chapter 159-Article 3, the Local Government Budget and Fiscal Control Act. This budget incorporates the County's FY 2024 – 2028 Strategic Plan, which includes the County's vision and mission statement, focusing every dollar we spend and every action we take on providing excellent public service every day. It accomplishes the goals and policy direction of the Board while setting the stage for the organization to look long-term through a strategic planning lens.

This year's budget theme, "*resourceful*," underscores our commitment to strategic resource allocation. It aims to minimize the impact of inflationary and mandated budget growth on Gaston County residents while ensuring essential services are maintained. Over the past several years, two property revaluations and positive natural growth in between have allowed the County to cut its tax rate by 26 cents in just 6 years. This budget aims to continue this trend, emphasizing efficiency and prudent management to achieve optimal outcomes for County residents.

Over the past several years, the County benefited from robust growth in sales tax revenue as the economy recovered from the COVID-19 pandemic. Looking forward, we may not be so fortunate to rely on explosive sales tax growth to balance our budget. The stability of property tax revenue is more important than ever. Property tax remains the county's largest and most stable revenue source, comprising 59% of all revenue in the General Fund. This budget recommends a 59.9¢ property tax rate—a 1.1¢ decrease from the current tax rate of 61¢. The impact of last year's revaluation was at the top of mind when developing this budget. We are committed to keeping costs low to minimize the burden on taxpayers.

Turning to expenditures, our focus remains on lean and efficient operations across County departments and partner agencies. We've managed moderate increases in expenditures carefully to align with strategic priorities and essential service delivery. Gross expenditures in the General Fund are budgeted to increase 6% over the FY24 adopted budget, largely to fund initiatives to retain current employees: a compensation study, state-mandated retirement increases, and to cover rising healthcare costs without increasing employee contribution rates. Our employees are our biggest asset, and this budget seeks to invest in them as much as possible without sacrificing our long-term fiscal solvency.

The budget also includes two new positions: an Assistant Fire Marshal in Emergency Management & Fire Services, and a Digital Media Coordinator in Tourism Development. Importantly, these positions are fully funded by fee revenues and occupancy tax revenue, respectively. This approach ensures emerging needs are met while also maintaining fiscal responsibility.

In summary, this resourceful budget guides our approach to fiscal management, emphasizing strategic resource allocation and efficiency. It reflects our commitment to serving Gaston County residents with integrity and prudence, ensuring that essential services are maintained while addressing emerging needs and challenges. As we move forward, our dedication to sound fiscal practices and responsive governance will continue to drive our efforts in enhancing the quality of life for all residents of Gaston County.

Respectfully submitted,


County Manager



FY 2025 Recommended Budget Executive Summary

Key FY 2024-2025 (FY25) Budget Recommendations

Over the past five years, the budget theme has transitioned from:

- **Responsiveness:** Providing quick but safe emergency services in the middle of the COVID-19 pandemic.
- **Resiliency:** Facing economic uncertainty while restoring in-person services post-pandemic.
- **Readiness:** Preparing the organization to face today's challenges with an eye on an unpredictable future.
- **Responsibility:** Responding to a revaluation process that saw massive growth in the tax base, the County has a responsibility to be a responsible steward of resources.

The FY25 budget theme, "**resourceful**," underscores our commitment to strategic resource allocation, aiming to minimize the impact on Gaston County residents while ensuring essential services are maintained. This theme emphasizes efficiency and prudent management to achieve optimal outcomes for residents.

The FY25 Recommended Budget is \$420 million for all funds, net of internal transfers. The General Fund, totaling \$340 million gross expenditures, is the County's major operating fund and is primarily funded with property taxes. This budget recommends a 59.9 cent tax rate, which is a 1.1 cent decrease from the current rate of 61 cents. The rate reduction will result in zero growth in General Fund Ad Valorem revenue over year-to-date actual revenues (as of April 2024) in the current FY24 budget. Growth in investment interest revenue and a scaled-back Capital Fund transfer will offset this tax rate reduction and projected revenue slow-downs in other areas, such as state and federal grant funds.

A breakdown of revenue by type and expenditures by function for all funds is shown below:

In terms of personnel, the FY25 Recommended Budget includes two new full-time positions, one of which is fully supported by fees, and one of which is fully supported by occupancy taxes collected in a special revenue fund. Funding is also allocated towards the implementation of a compensation study for current employees. This study will update the job classification structure to reflect job families and career levels, as well as conduct a market study of base pay compensation to reflect full labor market.

The recommended budget includes 1% increases in operating allocations for both the Gaston County school system and Gaston College, no increase in capital allocations, and includes funding to fulfill all debt service obligations, including the new school debt that the County is in the process of issuing.

The following sections provide more information on recent departmental accomplishments, the FY 2024-2028 Strategic Plan, the General Fund, education allocations, and the Community Investment fund, which funds major capital improvements and debt service.

Revenue by Type	FY25 Recommended
Property Tax	\$ 200,423,278
Sales & Other Taxes	\$ 83,384,808
Intergovernmental & Grants	\$ 41,825,516
Sales, Services, & Fees	\$ 31,889,502
Insurance Contributions	\$ 28,680,178
Investments & Misc.	\$ 15,769,683
Fees, Licenses, & Permits	\$ 12,070,455
Fund Balance Appropriation	\$ 5,767,633
Total Revenue Net of Transfers	\$ 419,811,053

Expenditures by Function	FY25 Recommended
Public Safety	\$ 102,975,354
General Government	\$ 94,134,484
Human Services	\$ 88,661,823
Education	\$ 64,506,938
Debt Service	\$ 35,012,192
Solid Waste	\$ 12,937,535
Cultural & Recreational	\$ 12,789,458
Economic & Physical Development	\$ 8,685,656
Environmental Protection	\$ 107,613
Total Expenditures Net of Transfers	\$ 419,811,053



FY 2025 Recommended Budget Executive Summary

Recent Departmental Accomplishments

- **Budget & Strategy** developed the FY24 budget with a tax rate below revenue neutral and with minimal impact to services.
- **Building and Development Services** Planning division has cleaned up and streamlined the workflows for rezonings, variances, and special use permits.
- The Gaston County **Housing Rehabilitation** program was awarded by the North Carolina Housing Finance Agency at the organization's NC Affordable Housing Awards in Raleigh. Gaston County's program was the first county or city entity in the 34-year history of the program to win such an award.
- The **Clerk to the Board of Commissioners** collaborated with County contract processing stakeholders to develop a digital component for the centralized County contract process.
- **Community Support Services** enhanced community partnerships such as delivering services to the homeless at Mt. Zion Restoration Church and building a substance use early intervention effort with Gaston County Schools.
- **Cooperative Extension Service** provided 1,767 Gaston County residents with health, food & nutrition programming, and engaged 1,346 youth in school enrichment programs.
- The **County Attorney's Office** reviewed, negotiated, and approved 556 new contracts and 196 contract amendments.
- **Communications (Public Information Office)** launched Gaston Unsolved, started the monthly Savvy Sounds series, published the most Savvy Citizen podcasts in a single year since launching the podcast, passed 10,000 downloads and 150 episodes on Savvy Citizen, winning multiple state and national awards.
- By participating in Danger Assessment for Law Enforcement (DA-LE), **Gaston County Police** provided training, peer support, and improved coordination with other County departments as well as local municipalities to identify victims at the highest risk of intimate partner homicide.
- The **Economic Development Commission (EDC)** assisted with multiple new shell building developments including Buildings at Gateway 85, SouthRidge85, Gaston Commerce Center, NorthWest Gateway Logistics Park, The Oaks Commerce Center, and the Oaks Logistics Center.
- **Elections** successfully administered municipal elections in 13 municipalities in Gaston County with the highest voter history accuracy rate due to improved accounting procedures for precinct workers.
- **Emergency Management & Fire Services** expanded the Fire and Life-safety education program to include the new All-Hazards simulator.
- **Finance** led a collaboration with representatives from across the County to overhaul the County's Travel Policy, including training and implementation of the new policy and procedures.



- **GEMS and Public Health** worked together to distribute more than 13,000 opioid overdose reversal kits, thanks to funding from the General Assembly. As part of that work, we are beginning to see a decline in fatal drug overdoses in the county.
- **GEMS** expanded our Community Paramedicine program to 24/7 coverage, focusing on high frequency utilizer reduction, opioid overdose follow-up and MAT treatment, and homebound/homeless vaccinations.
- **Public Health** is responding to new challenges, post-COVID-19, by reallocating resources to best serve our needs and patient care. Examples include additional support in business services, realignment of program areas to eliminate work silos, and a renewed focus on health priorities.



FY 2025 Recommended Budget Executive Summary

Recent Departmental Accomplishments (Continued)

- **Human Resources** implemented a new applicant tracking system.
- **Information Technology** implemented the ESRI Portal, which allows GIS data to be shared more freely with internal collaborators.
- Using additional State Aid, the **Gaston County Public Library** replaced many nonfunctional items and made enhancements at all locations with new book drops, new shelving units, and new furniture.
- The Gaston County **Museum of Art and History** acquired a national-scale gift of 250 works of art from Gastonia native, John T. Biggers, from the Hazel Biggers Trust; making Gaston County Museum of Art & History one of only 3 major collections of the artists' work in the country.
- **Natural Resources** utilization of drone technology has increased the efficiency and effectiveness of sediment and erosion control site inspections.
- **Internal Audit** investigated over 25 employee hotline tips and complaints since inception (April 1, 2023), collaborating with HR on complaints that were personnel-related.
- **Parks and Recreation** is celebrating the acquisition of new parks properties, including the South Point Access, pending Catawba Cove, and Spencer Mtn. Access. These additions provide additional passive and active recreation activities to Gaston County.
- **Public Works** is nearing completion of a comprehensive parking lot study, exploring various avenues to enhance and optimize parking facilities.
- The **Gaston County MWBE/HUB** program won an award for its innovative approach to increasing contracts participation among minority and women-owned businesses. Due to a lack of participation and inclusion of these businesses in Gaston County's construction contracting services, county leadership identified the primary causes and took action to address the issue effectively.
- The **Register of Deeds'** Real Estate Indexing is routinely completed in 24 hours of recording, far surpassing the state completion requirement of 30 days.
- The **Sheriff's Office** instituted a Jail Investigation Team that is responsible for reducing the number of drugs and contraband that is introduced into the jail facility. This team is responsible for seizing drugs with a street value of \$2.6M.
- **Social Service's** Work First program won the Excellence in Innovation award from NC Association of County Commissioners for creating an all-encompassing location to provide services for the refugee population.
- **Solid Waste Services** was critical in helping Cherryville with clean-up activities within regulatory requirements in the wake of the FEMA-classified Disaster in Cherryville May 2023.
- The **Tax Office** processed 6,200 informal appeals from February to June while also processing 1,416 formal appeals from April to August. Of those 1,416 formal appeals, only 44 were appealed to the Property Tax Commission. These appeals were completed earlier than anticipated based on the volume and staffing constraints.
- **Tourism Development** received multiple awards, including: National Association of Counties 2023 Achievement Award; Black Folks Camp Too 2023 Destination Marketing Organization of the Year Award; and two North Carolina Travel Industry Association 2023 Tourism Achievement Awards: Gold for Leisure Marketing and Platinum for Convention Marketing.
- Matthew Rhoten of the **County Manager's Office** was recognized by UNC Charlotte as its Alumni of the Year.





FY 2025 Recommended Budget Executive Summary

FY 2024-2028 Strategic Plan

In concert with the priorities and interest of the Board of Commissioners and the five focus areas defined in the One Gaston 2040 Vision framework, this plan serves as an internal roadmap as staff continues to focus on ensuring communities are healthy and safe, maintaining our position as an economic leader in the region, and providing opportunities for recreation and personal enrichment for residents and visitors. The plan also includes minor revisions to the organization's core values and direct connections to the One Gaston 2040 Vision.

The new five-year plan for FY 2024-2028 includes 14 organizational goals and more than 90 strategic objectives to address key issues facing communities throughout Gaston County. The goals and objectives within this plan exemplify our continued commitment to the organization's mission of "Providing excellent public service every day."

Our Mission

Providing excellent public service
every day.

Our Vision

Gaston County Government will be a model of excellence in public service leadership, innovation, collaboration, and inclusion, ensuring the safety and well-being of residents, preserving natural resources, and providing recreational, cultural, and economic opportunities that lead to global success and set the stage for future generations.

Core Values

We Value People and Relationships.
Compassion, Inclusivity, and Respect for All

We Value County Employees.
Equity, Staff Development, and Well-Being

We Value Accountability.
Integrity, Transparency, and Trust

We Value Quality and Creativity.
Innovation and Continuous Improvement

We Value Our Resources and Resiliency.
Stewardship and Sustainability

General Fund Overview

This recommended budget maintains a conservative fiscal approach and achieves three broad goals. First, it funds only the programs and initiatives that align with the Board of County Commissioners top priorities. Second, this budget funds only the County's core critical services and programs. Third, it absorbs the rising cost of maintaining basic operations without passing the burden along to taxpayers.



FY 2025 Recommended Budget Executive Summary

General Fund Overview (Continued)

The General Fund, with a gross budget of \$340 million, is the County's major operating fund. This is a 5% increase from the FY24 budget. Despite slowing sales tax growth and the loss of Medicaid Hold Harmless revenue (discussed in more detail below), this budget absorbs mandatory and inflationary increases in personnel and operating expenses.

Revenue

The largest and most stable source of projected General Fund revenue is property taxes, totaling \$200 million (59% of General Fund revenue). This amount is based on total projected assessed valuation of \$34.3 billion, a 4% increase from FY24. This natural growth in assessed value is what drives the year-over-year growth in property tax revenue, despite a 1.1¢ cut to the tax rate.

Sales tax revenue is traditionally more volatile than property tax revenue, but is now the County's second-largest revenue source. Historically, the County has maintained a cautious approach in projecting sales tax revenue, considering regional tax data and growth projections. The extraordinary surge in sales tax revenues witnessed in the aftermath of the COVID-19 pandemic is anticipated to taper off in upcoming years. While past budgets accommodated significant year-over-year increases in sales tax revenue, the projections for the next fiscal year indicate a more modest growth trajectory.

Medicaid Hold Harmless revenue is received from the state of North Carolina per G.S. 105-523, in which the state took on responsibility for certain Medicaid costs in exchange for the loss of a portion of local sales and use taxes. Due to a weakening economy, Hold Harmless payments have begun to drop. Gaston County anticipates losing approximately \$1.5 million in FY25, alongside many other counties currently receiving Hold Harmless payments.

The recommended budget continues the fee schedule methodology approved by the Board of Commissioners in March 2021. This plan includes user fee increases that were intentionally phased over time to blunt the impact of large year-over-year increases. A summary of proposed fee schedule changes for FY25 include:

- Animal Care & Enforcement
 - Fees are increased to help control overpopulation and ward against common causes of nuisance calls
 - Several fees were reduced or eliminated to simplify and avoid duplication
- Building and Development Services
 - Residential Subdivision - Full Review (Construction Doc. Review) is a new process and will require increase in fees as a result
 - Other fees were increased to keep pace with the cost of doing business
- Solid Waste
 - Yard waste fees are updated for clarity
- Solid Waste (continued)
 - Fees for commercial and municipal solid waste is increasing per the contract escalation agreement
 - Other fees were increased per FEMA's fee schedule
- Parks and Recreation
 - Score board fees removed
 - New key deposit fee for Dallas Park Chapel
 - Fees associated with the new South Park Access are added
- Public Works Printing
 - Fees are increased to keep pace with the cost of supplies



FY 2025 Recommended Budget Executive Summary

General Fund Overview (Continued)

Personnel Expenditures

The following 2 new full-time positions are recommended for funding in FY25.

- 1 Assistant Fire Marshal (General Fund)
 - Fully funded by Fire Code and Inspection Fee revenue
 - This position is needed to assist with inspections and compliance.
- 1 Digital Media Coordinator (Special Revenue Fund)
 - Fully funded by Occupancy Tax revenue (Tourism Fund)
 - This position addresses the need for a dedicated role due to digital marketing success for Tourism Development.

Full-Time Positions	Requested	Recommended
Building & Development Services	1	
Community Support Services	5	
County Police	24	
Emerg Mgt. & Fire Services	2	1
Finance	1	
GEMS	52	
Health	3	
Human Resources	1	
Information Technology	1	
Library	2	
Natural Resources	1	
Parks & Recreation	1	
Public Works	12	
Sheriff	28	
Social Services	10	
Tax	2	
Tourism Development	1	1
Grand Total	147	2

Operating Expenditures

The recommended budget absorbs mandated inflationary increases in non-discretionary expenses by not adding additional County-funded positions aside from those discussed above, and by reducing discretionary budgets within departments. Examples of budget drivers in the recommended budget include:

- State-mandated increase in retirement contribution,
- Contracts for professional services, banking services, lawn maintenance, and other services,
- Laptop refresh for public safety and DHHS agencies,
- Investment Grant program which provides incentives for businesses,
- Education operating allocation increases,
- Compensation study implementation,
- The rising cost of employee healthcare, and
- State-wide reductions in Federal grant funds.

Examples of discretionary budget reductions, other than unfunded new positions, include:

- The delay of new software, furniture, and equipment,
- Reductions to employee training and mileage reimbursement,
- Reductions to dues and subscriptions, office supplies, printing, and other miscellaneous expenses not directly tied to public services or programs, and
- Reduction of transfer to Capital Improvement Fund and delay pay-go capital projects.



FY 2025 Recommended Budget Executive Summary

Education

North Carolina law requires Gaston County to provide funding for maintaining all public-school buildings within the County. The \$2,227,000 budgeted for the school system's recurring capital needs, with no increase from FY25, comprises Gaston County's annual appropriation to fulfill its statutory responsibilities. The recommended FY25 budget increases the County's spending for public schools by \$500,000 for school operations. Gaston County Schools operates with expenditures per student lower than many other jurisdictions, and has aging facilities that require costly repairs and maintenance. The overall estimate for capital improvements for Gaston County Schools is in excess of \$600 million.

In 2018, Gaston County voters authorized the issuance of \$250 million in school bonds, along with an additional one-quarter cent sales tax dedicated to debt service. To date, \$60 million of the \$250 million in bonds have been issued to construct the new Belmont Middle School, and to renovate existing school facilities from across the County. Two new schools were opened in 2018, and while the student count has remained stable in recent years, growth in certain parts of the County can be expected in coming years due to extensive residential development. Financial and management staff from the County and the school system meet throughout the year to communicate and facilitate the coordination of the bond package and to ensure financial oversight of the funds. \$80 million in Bond Anticipation Notes was issued in early FY24 for the construction of the new Grier Middle School, school renovations, and school facility addition projects.

The recommended FY25 budget increases the operating support for Gaston College by \$53,713 to pay for the increased cost of operations and support. The County recommends holding the capital contribution flat at \$797,219. A summary of the recommended education allocations, compared to requested and recommended allocations is in the tables below:



Gaston County Schools	FY 2024 Budget	FY 2025 Request	FY 2025 Recommendation
Operating	\$53,001,704	\$59,963,704	\$53,501,704
Capital	\$2,227,000	\$6,700,000	\$2,227,000
Total Direct Allocation	\$55,228,704	\$66,663,704	\$55,728,704



Gaston College	FY 2024 Budget	FY 2025 Request	FY 2025 Recommendation
Operating	\$5,968,062	\$7,057,331	\$6,021,775
Capital	\$797,219	\$3,143,045	\$797,219
Total Direct Allocation	\$6,765,281	\$10,200,376	\$6,818,994



FY 2025 Recommended Budget Executive Summary

Capital Improvements

During FY25, staff will continue the significant progress made in FY22-24 to advance the way capital projects are planned, budgeted, and implemented. These changes ensure the County is ready to act, is prepared, and remains flexible to changing economic conditions and increasing construction costs due to upward inflationary pressures. Long-term capital planning lowers borrowing costs, improves ratings given by credit rating agencies, and offers more accurate data to the community, elected officials, and to the Local Government Commission to reflect long-term capital needs.

The Board of County Commissioners endorsed the introduction of the Community Investment Fund (CIF) during FY21. This signaled that Gaston County is implementing best practice management for capital and debt. The CIF collects all capital revenues into one fund and then allocates those revenues into two specific funds for expenditure purposes, including County and school debt service and the general Capital Improvements Fund.

The County budgets for general capital improvement projects and equipment in a separate Capital Improvement Plan (CIP). Expenditures in the CIP are defined as capital projects, such as building construction, facility improvement, and equipment purchases that generally have an initial, individual cost of more than \$300,000 and an estimated useful lifespan of more than one year. In most instances, major capital projects take several years to plan and execute as seen with the projects moving forward in FY25.

The list of projects in the table below provides descriptions and budgeted amounts for Gaston County's FY25 capital expenditures totaling approximately \$64.4 million. Each of the approved projects fulfills a critical infrastructure need or deficiency. The list below includes major facility renovations and repairs included in the County's CIP and other recurring maintenance, renovations and repairs that are undertaken by the County's Public Works department.

	FY25 Recommended	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Debt-Funded Projects					
Public Health Renovation	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -
Courthouse 5th Floor Upfit & Building Upgrades	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -
High Shoals Water/Sewer	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -
Public Safety Campus	\$ -	\$ 125,000,000	\$ -	\$ -	\$ -
Dallas Park Master Plan Buildout	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -
Warehouse Upfit	\$ -	\$ -	\$ 40,000,000	\$ -	\$ -
Total Debt-Funded Projects	\$ 60,000,000	\$140,000,000	\$ 40,000,000	\$ -	\$ -
Pay-Go Projects					
Catawba Cove	\$ 1,377,333	\$ 1,377,333	\$ -	\$ -	\$ -
GEMS Roof Replacement	\$ 600,000	\$ -	\$ -	\$ -	\$ -
South Point Access Phase 4 Gap Funding	\$ 540,000	\$ -	\$ -	\$ -	\$ -
Poston Park Maintenance Facility	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Poston Park Sidewalk Construction	\$ 447,533	\$ -	\$ -	\$ -	\$ -
Lenco BearCat Armored Vehicle Replacement	\$ 380,000	\$ -	\$ -	\$ -	\$ -
Poston Park Dam Spillway Wingwall Repair	\$ 300,000	\$ -	\$ -	\$ -	\$ -
IT Data Center Gap Funding	\$ 270,000	\$ -	\$ -	\$ -	\$ -
Total Pay-Go Projects	\$ 4,414,866	\$ 1,377,333	\$ -	\$ -	\$ -
Total CIP Projects	\$ 64,414,866	\$141,377,333	\$ 40,000,000	\$ -	\$ -



FY 2025 Recommended Budget Executive Summary

Moving Forward

Gaston County seeks to move its strategic priorities, goals, and objectives forward to be ready for current and future growth and development. The County is continuously seeking to improve, and that mindset will continue into FY25 with the continued implementation of its organization-wide FY24-28 Strategic Plan and the adoption of its long-term CIP. Additionally, this mindset is reflected through our Community Investment Fund, investments in education, public health, planning and development, but most importantly, investments in our people – community members, employees, and visitors.

Next Steps

Gaston County's proposed FY25 Budget is available for public inspection on the County website at www.gastongov.com. The Board of Commissioners may wish to schedule budget work sessions between now and May 28, 2024 to review all facets of this budget.

The Board of Commissioners will hold its regularly scheduled Business Meeting on May 28th at 6:00 PM, as well as a public hearing on the proposed budget and consideration of budget adoption. The meeting will be held at the Harley B. Gaston, Jr. Public Forum of the Gaston County Courthouse, 325 Dr. Martin Luther King, Jr. Way, Gastonia, NC and will be open to the public. Citizen comment on the proposed budget is welcomed.



– GASTON COUNTY, NC –
FY 2025 RECOMMENDED BUDGET

Budget Summary

Gaston County, NC

FY 2025 Recommended Budget
General Fund, at a Glance



Expenditures

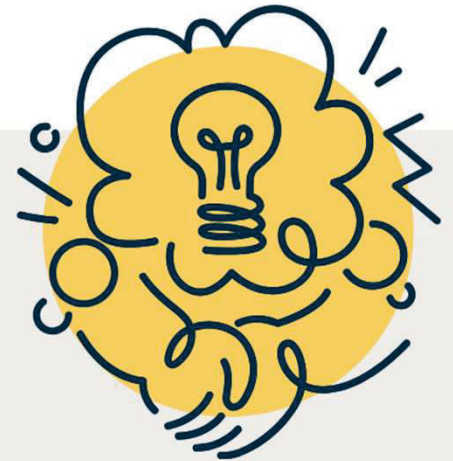
Where does the money go?

Public Safety , \$101M, 30%
Human Services , \$88M, 26%
Education , \$60M, 18%
General Government , \$56M, 16%
Capital Fund Transfer , \$18M, 5%
Culture & Recreation , \$10M, 3%
Economic Development , \$7M, 2%
Other , \$0.5M, <1%

Total \$340M

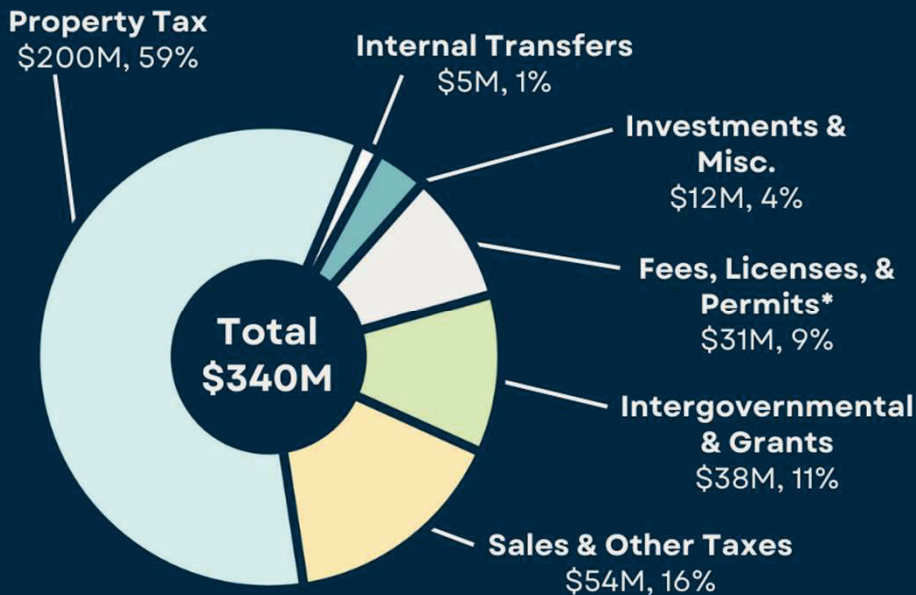
Budget Highlights

- The recommended 59.9¢ tax rate is a 1.1¢ decrease from the current rate
- No General Fund fund balance appropriation
- Two new positions with net zero budget impact
- Absorbs mandatory and inflationary increases in personnel and operating costs



Revenues

Where does the money come from?



*Includes Sales, Services & Fees category

What happens next?

The Board of Commissioners will hold its regularly scheduled Business Meeting on May 28th at 6:00 PM, as well as a public hearing on the proposed budget and consideration of budget adoption.

Gaston County, NC

FY 2025 Recommended Budget
Capital and Debt Funds, at a Glance



Total Capital Funding

How will we pay for capital projects?

\$27.8M anticipated sales tax revenue

\$17.7M transfer in from the General Fund

\$3.6M investment earnings

\$2M lottery proceeds

\$51.1M total revenue

Looking Forward

Projects planned to begin in the next three years include:

Public Safety Campus

Estimated \$125M debt funding planned for FY26

Dallas Park Master Plan Buildout

Estimated \$15M debt funding planned for FY26

Warehouse Upfit

Estimated \$40M debt funding planned for FY27

Catawba Cove

Estimated \$1.4M cash will be needed in FY26 to complete the project if approved to begin FY25

Summary of Capital Projects

\$26.2M

Schools & College

\$23.2M Existing and new debt service

\$3M Cash allocations for capital projects

\$24.9M

Gaston County

\$12M Planned Debt

- Payments on existing debt
- Payments on new \$60M LOBs note for debt-funded projects

Debt-Funded Projects

- Public Health Renovations
- Courthouse Upfit
- High Shoals Water/Sewer

\$12.9M Cash allocations for capital projects

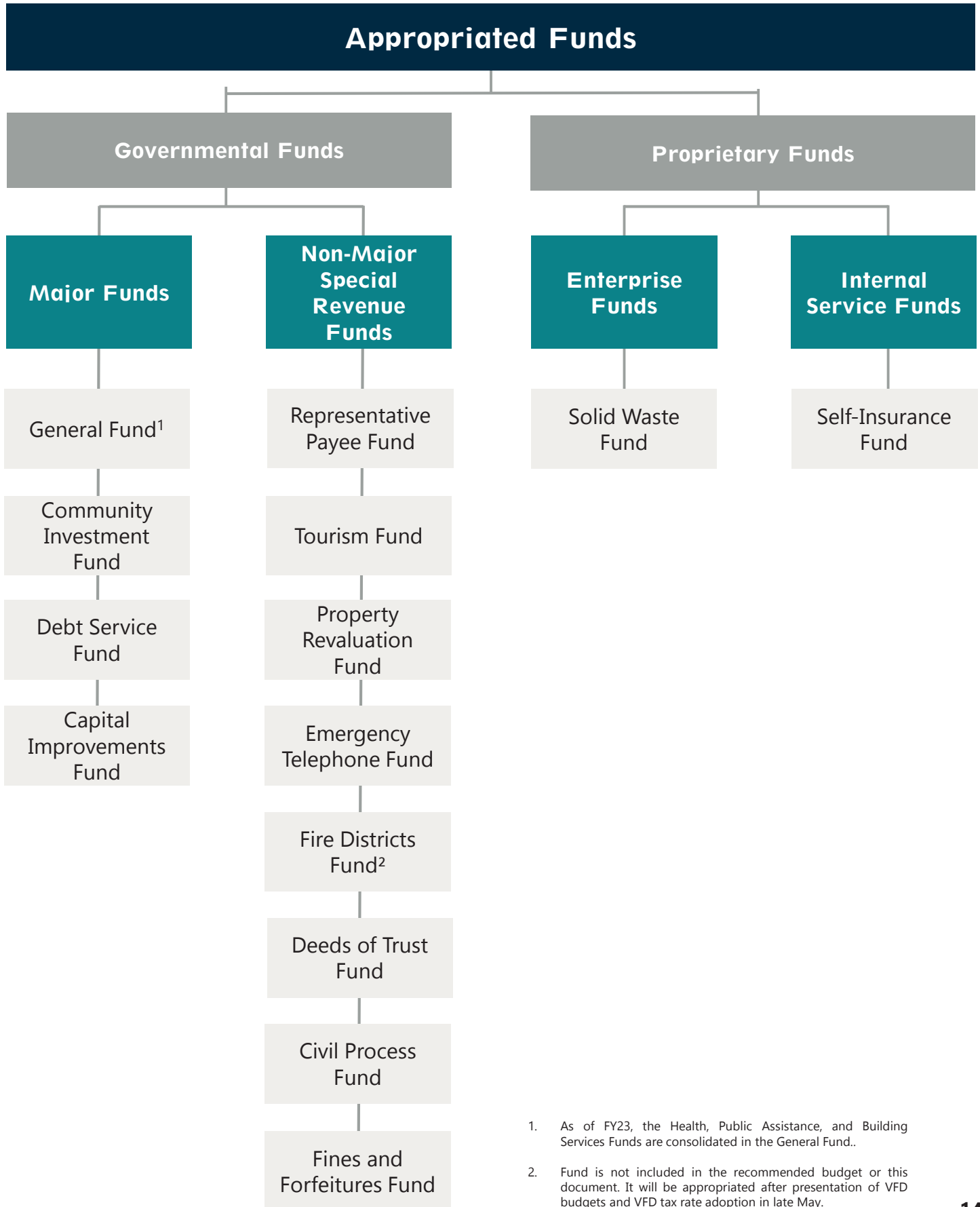
- Vehicles, furniture, and equipment
- Deferred maintenance
- Cash-funded capital Projects

Cash-Funded Projects

- Catawba Cove
- GEMS Roof Replacement
- Poston Park Improvements
- Armored Vehicle Replacement
- Gap Funding for Ongoing Projects



Budget Summary Fund Organizational Chart



1. As of FY23, the Health, Public Assistance, and Building Services Funds are consolidated in the General Fund..
2. Fund is not included in the recommended budget or this document. It will be appropriated after presentation of VFD budgets and VFD tax rate adoption in late May.



Budget Summary

Budget Summary – All Funds

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
General Fund						
Revenue	\$ 291,691,707	\$ 301,293,937	\$ 324,699,917	\$ 321,866,644	\$ 339,928,376	6%
Expenditures	\$ 262,059,922	\$ 289,158,211	\$ 311,699,875	\$ 321,866,644	\$ 339,928,376	6%
Revenue Over (Under) Expenditures	\$ 29,631,785	\$ 12,135,726	\$ 13,000,042	\$ -	\$ -	-
Community Investment Fund						
Revenue	\$ 78,830,174	\$ 61,474,224	\$ 80,807,700	\$ 68,873,111	\$ 51,133,805	-26%
Expenditures	\$ 43,630,178	\$ 59,221,946	\$ 90,895,404	\$ 68,873,111	\$ 51,133,805	-26%
Revenue Over (Under) Expenditures	\$ 35,199,996	\$ 2,252,278	\$ (10,087,704)	\$ -	\$ -	-
Debt Service Fund						
Revenue	\$ 91,767,392	\$ 30,979,233	\$ 30,873,557	\$ 35,321,978	\$ 35,121,814	-1%
Expenditures	\$ 103,060,384	\$ 30,514,215	\$ 29,164,344	\$ 35,321,978	\$ 35,121,814	-1%
Revenue Over (Under) Expenditures	\$ (11,292,993)	\$ 465,018	\$ 1,709,213	\$ -	\$ -	-
Capital Improvements Fund						
Revenue	\$ 14,886,697	\$ 28,425,326	\$ 61,664,921	\$ 33,551,133	\$ 16,011,991	-52%
Expenditures	\$ 42,478,859	\$ 29,371,530	\$ 45,089,199	\$ 33,551,133	\$ 16,011,991	-52%
Revenue Over (Under) Expenditures	\$ (27,592,162)	\$ (946,204)	\$ 16,575,722	\$ -	\$ -	-
Representative Payee Fund						
Revenue	\$ 728,563	\$ 672,667	\$ 743,643	\$ 675,000	\$ 850,000	26%
Expenditures	\$ 581,444	\$ 674,271	\$ 751,553	\$ 675,000	\$ 850,000	26%
Revenue Over (Under) Expenditures	\$ 147,119	\$ (1,604)	\$ (7,910)	\$ -	\$ -	-
Tourism Fund						
Revenue	\$ 956,836	\$ 1,462,234	\$ 1,499,927	\$ 1,222,760	\$ 1,581,955	29%
Expenditures	\$ 768,162	\$ 1,108,860	\$ 1,279,706	\$ 1,222,760	\$ 1,581,955	29%
Revenue Over (Under) Expenditures	\$ 188,675	\$ 353,374	\$ 220,221	\$ -	\$ -	-
Property Revaluation Fund						
Revenue	\$ 250,354	\$ 250,844	\$ 711,847	\$ 250,000	\$ 375,000	50%
Expenditures	\$ 41,077	\$ 412,890	\$ 541,392	\$ 250,000	\$ 375,000	50%
Revenue Over (Under) Expenditures	\$ 209,277	\$ (162,046)	\$ 170,455	\$ -	\$ -	-
Emergency Telephone Fund						
Revenue	\$ 580,372	\$ 1,486,924	\$ 800,793	\$ 622,825	\$ 767,633	23%
Expenditures	\$ 423,925	\$ 1,216,056	\$ 687,509	\$ 622,825	\$ 767,633	23%
Revenue Over (Under) Expenditures	\$ 156,447	\$ 270,867	\$ 113,284	\$ -	\$ -	-
Deeds of Trust Fund						
Revenue	\$ 196,229	\$ 103,945	\$ 51,038	\$ 196,953	\$ 196,953	0%
Expenditures	\$ 196,229	\$ 99,783	\$ 51,032	\$ 196,953	\$ 196,953	0%
Revenue Over (Under) Expenditures	\$ -	\$ 4,162	\$ 6	\$ -	\$ -	-
Civil Process Fund						
Revenue	\$ 119,315	\$ 142,499	\$ 191,598	\$ 210,000	\$ 200,000	-5%
Expenditures	\$ 234,074	\$ 246,599	\$ 259,639	\$ 210,000	\$ 200,000	-5%
Revenue Over (Under) Expenditures	\$ (114,760)	\$ (104,100)	\$ (68,040)	\$ -	\$ -	-
Fines & Forfeitures Fund						
Revenue	\$ 667,331	\$ 1,016,851	\$ 1,028,017	\$ 1,244,240	\$ 1,244,240	0%
Expenditures	\$ 667,331	\$ 1,016,851	\$ 1,028,017	\$ 1,244,240	\$ 1,244,240	0%
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-
Solid Waste Fund						
Revenue	\$ 13,475,666	\$ 13,273,975	\$ 14,899,612	\$ 16,954,247	\$ 13,127,913	-23%
Expenditures	\$ 10,359,916	\$ 12,252,423	\$ 14,221,441	\$ 16,954,247	\$ 13,127,913	-23%
Revenue Over (Under) Expenditures	\$ 3,115,750	\$ 1,021,552	\$ 678,170	\$ -	\$ -	-
Self Insurance Fund						
Revenue	\$ 22,951,035	\$ 25,305,763	\$ 27,029,104	\$ 31,758,769	\$ 33,680,178	6%
Expenditures	\$ 25,114,298	\$ 27,715,404	\$ 30,548,238	\$ 31,758,769	\$ 33,680,178	6%
Revenue Over (Under) Expenditures	\$ (2,163,263)	\$ (2,409,640)	\$ (3,519,133)	\$ -	\$ -	-



Budget Summary

Budget Summary – Major Funds

General Fund

This fund accounts for resources traditionally associated with government that are not required to be accounted for in other funds. As of FY23, the Health Fund, Public Assistance Fund, and Building Services Fund are consolidated in the General Fund. Some of the revenues included in this fund are received from the state and federal governments and are earmarked for specific public health programs. Transactions can include proceeds from federal and state revenue sources for various public assistance programs (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
General Fund						
Revenue by Type						
Ad Valorem Taxes	\$ 171,811,264	\$ 176,994,199	\$ 179,362,500	\$ 187,130,714	\$ 200,423,278	7%
Sales & Other Taxes	\$ 30,254,787	\$ 35,549,956	\$ 37,845,812	\$ 48,684,672	\$ 53,599,048	10%
Intergovernmental & Grants	\$ 52,719,339	\$ 48,495,632	\$ 55,986,148	\$ 38,114,560	\$ 37,731,276	-1%
Fees, Licenses & Permits	\$ 7,185,190	\$ 7,689,775	\$ 9,894,934	\$ 9,461,502	\$ 11,673,502	23%
Sales, Services, & Fees	\$ 21,642,049	\$ 23,046,430	\$ 19,263,149	\$ 22,603,807	\$ 19,131,589	-15%
Investments & Misc. ¹	\$ 4,079,496	\$ 4,863,077	\$ 11,911,239	\$ 4,022,989	\$ 12,169,683	203%
Debt Proceeds	\$ 209,349	\$ 1,035,968	\$ 5,059,204	\$ -	\$ -	-
Transfers In from Other Funds	\$ 3,790,233	\$ 3,618,899	\$ 5,376,931	\$ 5,248,400	\$ 5,200,000	-1%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 6,600,000	\$ -	-100%
Total Revenue	\$ 291,691,707	\$ 301,293,937	\$ 324,699,917	\$ 321,866,644	\$ 339,928,376	6%
Expenditure by Function						
General Government	\$ 38,118,026	\$ 40,386,197	\$ 45,534,915	\$ 41,831,512	\$ 55,889,447	34%
Public Safety	\$ 67,529,175	\$ 78,124,960	\$ 94,966,944	\$ 90,798,277	\$ 101,227,721	11%
Education	\$ 57,240,267	\$ 59,153,869	\$ 59,154,335	\$ 59,674,766	\$ 60,088,479	1%
Cultural & Recreational	\$ 6,327,670	\$ 7,273,263	\$ 8,309,440	\$ 8,942,129	\$ 9,624,592	8%
Human Services	\$ 61,128,319	\$ 84,699,106	\$ 79,128,418	\$ 89,877,220	\$ 87,811,823	-2%
Environmental Protection	\$ 78,372	\$ 82,755	\$ 79,387	\$ 110,661	\$ 107,613	-3%
Economic & Physical Development	\$ 4,113,830	\$ 4,411,153	\$ 5,206,638	\$ 6,082,079	\$ 7,103,701	17%
Debt Service	\$ 72,308	\$ 114,419	\$ 103,206	\$ -	\$ -	-
Transfers Out to Other Funds	\$ 27,451,955	\$ 14,912,489	\$ 19,216,593	\$ 24,550,000	\$ 18,075,000	-26%
Total Expenditures	\$ 262,059,922	\$ 289,158,211	\$ 311,699,875	\$ 321,866,644	\$ 339,928,376	6%
Revenues Over (Under) Expenditures	\$ 29,631,785	\$ 12,135,726	\$ 13,000,042	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summary

Budget Summary – Major Funds

Community Investment Fund

This fund accounts for the financial resources for community improvements for all County departments. Revenue for the Debt Service Fund and Capital Improvements Fund (summarized below) is budgeted in the Community Investment Fund (CIF) and transferred out to fund expenditures budgeted in those two funds.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Community Investment Fund						
Revenue by Type						
Sales & Other Taxes	\$ 29,465,219	\$ 33,878,102	\$ 35,823,765	\$ 27,023,111	\$ 27,833,805	3%
Intergovernmental & Grants	\$ 2,934,859	\$ 1,974,838	\$ 2,985,030	\$ 2,000,000	\$ 2,000,000	0%
Sales, Services, & Fees	\$ -	\$ 3,067,470	\$ 4,472,244	\$ -	\$ -	-
Investments & Misc. ¹	\$ 3,179	\$ 218,327	\$ 839,032	\$ -	\$ 3,600,000	-
Debt Proceeds	\$ 1,749,087	\$ 7,237,997	\$ 5,046,050	\$ -	\$ -	-
Transfers In from Other Funds	\$ 44,677,830	\$ 15,097,490	\$ 31,641,579	\$ 24,300,000	\$ 17,700,000	-27%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 15,550,000	\$ -	-100%
Total Revenue	\$ 78,830,174	\$ 61,474,224	\$ 80,807,700	\$ 68,873,111	\$ 51,133,805	-26%
Expenditure by Function						
Transfers Out to Other Funds	\$ 43,630,178	\$ 59,221,946	\$ 90,895,404	\$ 68,873,111	\$ 51,133,805	-26%
Revenues Over (Under) Expenditures	\$ 35,199,996	\$ 2,252,278	\$ (10,087,704)	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summary

Budget Summary – Major Funds

Debt Service Fund

This fund accounts for all expenditures for principal and interest for long-term debt payments for both County debt and School-related debt.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Debt Service Fund						
Revenue by Type						
Sales & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investments & Misc. ¹	\$ 7,411	\$ 2,213	\$ 71,195	\$ -	\$ -	-
Debt Proceeds	\$ 60,516,875	\$ -	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ 31,243,105	\$ 30,977,020	\$ 30,802,362	\$ 35,321,978	\$ 35,121,814	-1%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue	\$ 91,767,392	\$ 30,979,233	\$ 30,873,557	\$ 35,321,978	\$ 35,121,814	-1%
Expenditure by Function						
General Government	\$ -	\$ 32,196	\$ 22,500	\$ -	\$ 150,000	-
Education	\$ 858,249	\$ -	\$ -	\$ 150,000	\$ 150,000	0%
Debt Service	\$ 97,344,529	\$ 30,482,019	\$ 29,141,844	\$ 35,171,978	\$ 34,821,814	-1%
Transfers Out to Other Funds	\$ 4,857,606	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 103,060,384	\$ 30,514,215	\$ 29,164,344	\$ 35,321,978	\$ 35,121,814	-1%
Revenues Over (Under) Expenditures	\$ (11,292,993)	\$ 465,018	\$ 1,709,213	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summary

Budget Summary – Major Funds

Capital Improvements Fund

This fund accounts for the acquisition and construction of major capital and capital facilities other than those financed by the proprietary funds and trust funds.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Capital Improvements Fund						
Revenue by Type						
Intergovernmental & Grants	\$ -	\$ 100,000	\$ 55,736	\$ -	\$ -	-
Sales, Services, & Fees	\$ 2,455,852	\$ 1,824	\$ 2,016	\$ -	\$ -	-
Investments & Misc. ¹	\$ 38,141	\$ 78,576	\$ 1,548,931	\$ -	\$ -	-
Transfers In from Other Funds	\$ 12,392,703	\$ 28,244,926	\$ 60,058,238	\$ 33,551,133	\$ 16,011,991	-52%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue	\$ 14,886,697	\$ 28,425,326	\$ 61,664,921	\$ 33,551,133	\$ 16,011,991	-52%
Expenditure by Function						
General Government	\$ 5,302,733	\$ 6,877,816	\$ 4,451,457	\$ 4,500,472	\$ 8,842,906	96%
Public Safety	\$ 1,096,937	\$ 2,487,088	\$ 5,115,340	\$ 7,875,233	\$ 980,000	-88%
Education	\$ 20,872,670	\$ 7,430,966	\$ 19,029,126	\$ 3,024,219	\$ 3,024,219	0%
Cultural & Recreational	\$ 552,036	\$ 417,375	\$ 842,322	\$ 3,623,209	\$ 3,164,866	-13%
Human Services	\$ 163,337	\$ 2,220,374	\$ 1,487,129	\$ 6,628,000	\$ -	-100%
Economic & Physical Development	\$ 8,793,766	\$ 9,489,911	\$ 1,068,110	\$ 7,900,000	\$ -	-100%
Transfers Out to Other Funds	\$ 5,697,380	\$ 448,000	\$ 13,095,714	\$ -	\$ -	-
Total Expenditures	\$ 42,478,859	\$ 29,371,530	\$ 45,089,199	\$ 33,551,133	\$ 16,011,991	-52%
Revenues Over (Under) Expenditures	\$ (27,592,162)	\$ (946,204)	\$ 16,575,722	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



The following funds are grouped into the non-major special revenue funds summary:

Representative Payee Fund

This fund accounts for the monies of indigents for which the County's Social Services department acts as an agent.

Tourism Fund

This fund accounts for revenues and expenditures associated with the Tourism Development department. Revenues come from the motel/hotel occupancy taxes and are spent for visitor's guides, advertising efforts, website updates and print media as well as other tourism-related activities.

Property Revaluation Fund

This fund accounts for the revenues and expenditures associated with the County's property revaluation activities. Gaston County, like other North Carolina counties, is required to conduct a general revaluation of real property at least every eight years. To ensure adequate funds are available to conduct a property reappraisal, Gaston County sets aside a portion of the estimated cost of the revaluation each year.

Emergency Telephone Fund

This fund was established in accordance with North Carolina law for revenues received from 911 charges and expenditures associated with the operation of emergency telephone systems.

Deeds of Trust Fund

This fund was established in 2021 in accordance with GASB 84. It accounts for the revenues of the Deed of Trust within the County which is remitted to the State of North Carolina.

Civil Process Fund

This fund accounts for revenues remitted to the County for fees and commissions assessed and collection in civil actions and special proceedings, except for actions brought under Chapter 50B of the North Carolina general statutes.

Fines & Forfeitures Fund

This fund was established in 2021 in accordance with GASB 84. This fund accounts for various legal fines and forfeitures that the County collects.



Budget Summary

Budget Summary – Non-Major Special Revenue Funds

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Non-Major Special Revenue Funds						
Revenue by Type						
Sales & Other Taxes	\$ 928,541	\$ 1,264,173	\$ 1,417,681	\$ 1,222,760	\$ 1,581,955	29%
Intergovernmental & Grants	\$ 1,416,643	\$ 1,689,518	\$ 1,771,660	\$ 1,919,240	\$ 2,094,240	9%
Fees, Licenses & Permits	\$ 895,286	\$ 1,055,772	\$ 1,003,816	\$ 1,029,778	\$ 396,953	-61%
Investments & Misc. ¹	\$ 1,882	\$ 12,131	\$ 134,792	\$ -	\$ -	-
Debt Proceeds	\$ -	\$ 863,293	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ 256,648	\$ 251,077	\$ 698,916	\$ 250,000	\$ 375,000	50%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ 767,633	-
Total Revenue	\$ 3,499,001	\$ 5,135,963	\$ 5,026,865	\$ 4,421,778	\$ 5,215,781	18%
Expenditure by Function						
General Government	\$ 237,307	\$ 512,673	\$ 592,424	\$ 446,953	\$ 571,953	28%
Public Safety	\$ 658,000	\$ 1,216,056	\$ 627,491	\$ 622,825	\$ 767,633	23%
Education	\$ 667,331	\$ 1,016,851	\$ 1,028,017	\$ 1,244,240	\$ 1,244,240	0%
Human Services	\$ 581,444	\$ 674,272	\$ 751,553	\$ 675,000	\$ 850,000	26%
Economic & Physical Development	\$ 768,162	\$ 1,107,602	\$ 1,232,278	\$ 1,222,760	\$ 1,581,955	29%
Transfers Out to Other Funds	\$ -	\$ 247,857	\$ 367,085	\$ 210,000	\$ 200,000	-5%
Total Expenditures	\$ 2,912,242	\$ 4,775,311	\$ 4,598,848	\$ 4,421,778	\$ 5,215,781	18%
Revenue Over (Under) Expenditures	\$ 586,758	\$ 360,653	\$ 428,017	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summary

Budget Summary – Other Funds

Solid Waste Fund – Enterprise Fund

Gaston County uses a type of proprietary fund, known as an Enterprise Fund, to account for the operation of the County's landfill. The landfill is operated in a manner similar to a private business, so the costs of providing solid waste services to the public are intended to be financed primarily through user charges.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Solid Waste Fund						
Revenue by Type						
Sales & Other Taxes	\$ 517,555	\$ 580,863	\$ 639,349	\$ 350,000	\$ 370,000	6%
Intergovernmental & Grants	\$ 20,563	\$ 2,653	\$ -	\$ -	\$ -	-
Sales, Services, & Fees	\$ 12,043,800	\$ 11,512,638	\$ 13,691,487	\$ 12,902,926	\$ 12,757,913	-1%
Investments & Misc. ¹	\$ 9,587	\$ 40,916	\$ 568,775	\$ -	\$ -	-
Debt Proceeds	\$ 884,161	\$ 1,129,482	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ -	\$ 7,422	\$ -	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 3,701,321	\$ -	-100%
Total Revenue	\$ 13,475,666	\$ 13,273,975	\$ 14,899,612	\$ 16,954,247	\$ 13,127,913	-23%
Expenditure by Function						
Solid Waste	\$ 10,350,779	\$ 12,242,260	\$ 14,211,313	\$ 16,349,160	\$ 12,937,535	-21%
Debt Service	\$ 9,137	\$ 10,163	\$ 10,129	\$ 605,087	\$ 190,378	-69%
Total Expenditures	\$ 10,359,916	\$ 12,252,423	\$ 14,221,441	\$ 16,954,247	\$ 13,127,913	-23%
Revenue Over (Under) Expenditures	\$ 3,115,750	\$ 1,021,552	\$ 678,170	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summary

Budget Summary – Other Funds

Self Insurance Fund – Internal Service Fund

This fund accounts for the County's health, dental, and life insurance premiums, claims, and administrative costs associated with insurance benefits to employees, retirees, and commissioners. Revenues for this fund include the County's contributions to the health, dental, and life insurance plans, as well as premiums that employees and retirees pay. Though not required by state statute, the internal service fund is included in the annual budget ordinance.

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Self-Insurance Fund						
Revenue by Type						
Insurance Contributions	\$ 22,938,486	\$ 25,254,286	\$ 26,690,763	\$ 26,758,769	\$ 28,680,178	7%
Investments & Misc. ¹	\$ 12,549	\$ 51,478	\$ 338,342	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	0%
Total Revenue	\$ 22,951,035	\$ 25,305,763	\$ 27,029,104	\$ 31,758,769	\$ 33,680,178	6%
Expenditure by Function						
General Government	\$ 21,324,065	\$ 24,348,862	\$ 25,548,238	\$ 26,758,769	\$ 28,680,178	7%
Transfers Out to Other Funds	\$ 3,790,233	\$ 3,366,542	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	0%
Total Expenditures	\$ 25,114,298	\$ 27,715,404	\$ 30,548,238	\$ 31,758,769	\$ 33,680,178	6%
Revenue Over (Under) Expenditures	\$ (2,163,263)	\$ (2,409,640)	\$ (3,519,133)	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.

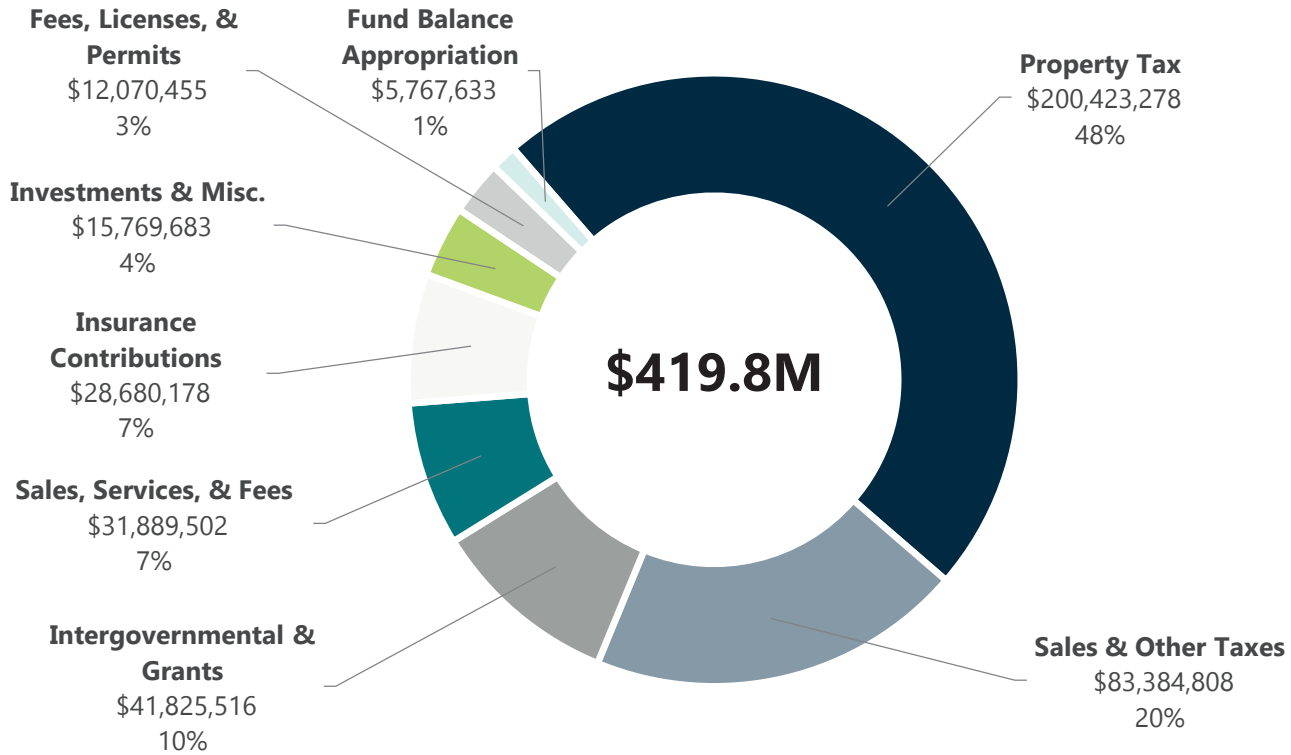


Budget Summary

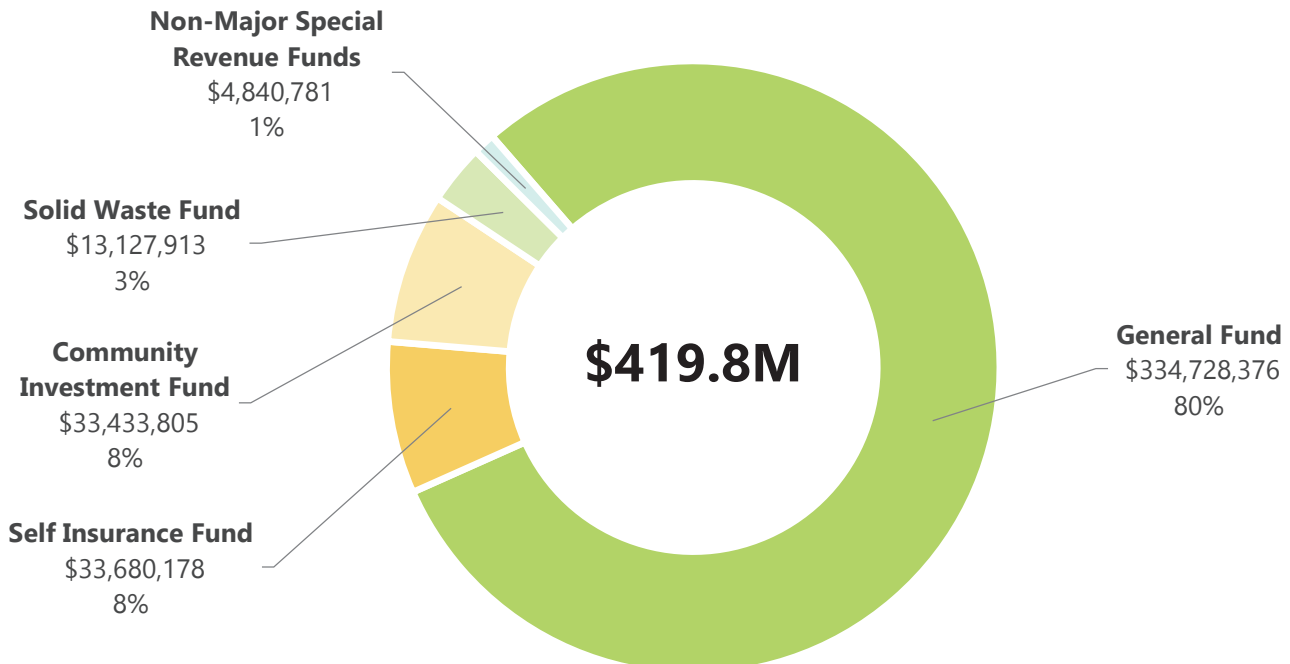
Revenue Summary – All Funds

FY 2025 RECOMMENDED BUDGET
\$419,811,053 – ALL FUNDS NET OF TRANSFERS

Revenue by Source, All Funds Net of Transfers



Revenue by Fund, All Funds Net of Transfers





Budget Summary Revenue Descriptions

Property Tax

Taxes on real and personal properties, as well as public service company (utilities) properties, comprise ad valorem taxes, otherwise known as property tax. The recommended budget projects \$200,423,278 in ad valorem tax revenue, a 7% increase from the FY24 adopted budget. Several factors determine the County's property tax revenues. First, the total value of real, personal, and public service company property (the tax base valuation) is estimated using various system reports.

For real property valuation, a system report indicates the value of the taxable real property as of the January 1 listing date. This number is the most reliable element of the estimate. For the FY25 recommended budget, real property values are estimated at \$28.6 billion, a 3% increase from FY24. Personal property valuation is also determined as of the January 1 listing date. The system valuation report identifies the value of the tax listings that have been updated at the time the report is generated. Although the listing deadline for personal property may be extended to April 15, the Tax department makes an effort to update listings, especially the largest accounts, by May 1. Typically, there are some listings that are filed late. The updated listings are added to the total personal property valuation. Personal property values are estimated at \$2.1 billion. This does not include motor vehicles, which were estimated at \$2.5 billion.

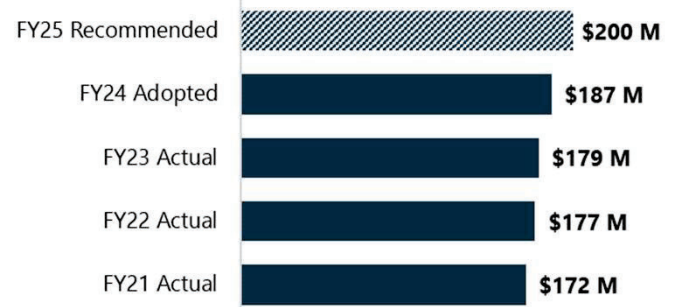
The North Carolina Department of Revenue provides the valuations of public service companies. The actual values for any given fiscal year are not provided until September. Therefore, the value for this element of the tax base is based upon prior years. Typically, the values do not vary drastically from year to year. Nonetheless, there is always a chance that some significant changes may occur. The value of public service company property was estimated at \$1 billion.

The second factor in determining the County's property tax revenue is the estimated tax collection rate. The estimated tax collection percentage used in the budget is limited by GS 159-13(b)(6). According to the law, the estimated collection rate for budget purposes cannot exceed the prior year's actual collection rate, with some adjustments allowed for motor vehicle property tax collection. For FY25, the estimated tax collection rate for real, personal, and public service company property is 99%. The final factor in determining budgeted property tax revenues is the tax rate. The recommended tax rate for FY25 is 59.9 cents per \$100 of valuation, a 1.1¢ decrease from the previous year.

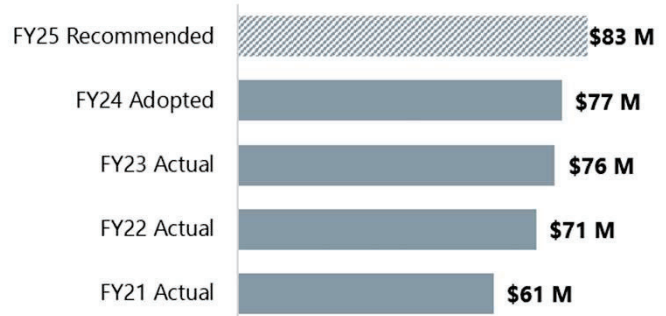
Sales & Other Tax

Sales and other tax revenue is estimated at \$83,384,808 for FY25, an 8% increase from the FY24 adopted budget. Sales tax revenue is the County's second largest revenue source and is a revenue for both the General Fund and the Community Investment Fund. The County saw record growth from FY21-22 as the local economy recovered from the effects of COVID-19.

Property Tax Revenue



Sales & Other Tax Revenue





Budget Summary Revenue Descriptions

Sales & Other Tax (Continued)

Aside from sales tax, this category includes other taxes like excise tax revenue generated by the Register of Deeds' office, occupancy tax revenue (which funds the County's Tourism Development department), alcoholic beverage excise tax, and various taxes budgeted in the Solid Waste fund. Budgeted sales tax revenue for FY25 is \$78 million, and budgeted other tax revenue is \$5 million.

Fees, Licenses & Permits

Estimated fees, licenses and permit revenue for FY25 totals \$12,070,455, a 15% increase from the FY24 adopted budget. Inspection fees generated by the Building & Development Services department makes up nearly half of this revenue category. Other fees, licenses, and permits revenues include Register of Deeds fees, stormwater plan fees, land use fees, an E911 surcharge, grading permits, animal tags, and civil processing fees to name a few.

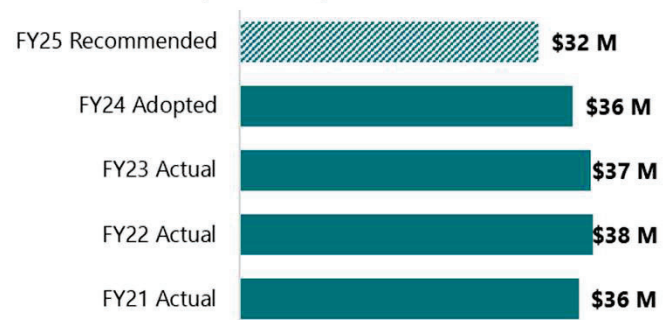
Fees, Licenses & Permit Revenue



Sales, Services & Fees

Sales, services and fee revenue is estimated at \$31,889,502 for FY25, a -10% decrease from the FY24 adopted budget. The decrease is primarily driven by the loss of fee and Medicaid revenue associated with Public Health's maternity program, which transitioned to CaroMont Health Maternity Clinic in April 2024. There is an associated decrease in program expenses.

Sales, Services, & Fee Revenue



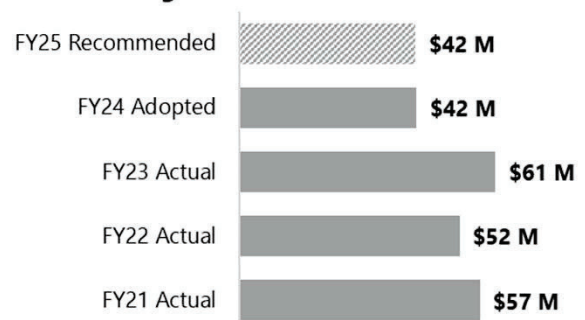
More than three-quarters of budgeted Sales, Services, and Fees revenue comes from ambulance service fees generated by Gaston Emergency Medical Services (GEMS) and landfill tipping fees generated by the Landfill (funded in the Solid Waste fund).

This category also includes reimbursements from the school system or other governments (municipality, state, federal) for services like prisoner housing, school resource officers, elections, and property tax collections.

Intergovernmental & Grants

Intergovernmental (state and federal) and grant revenue is estimated at \$41,825,516 for FY25, holding this revenue source flat over the FY24 adopted budget. State, federal, and grant revenue, or restricted intergovernmental revenue, include grants and other payments the County receives from federal and state governments. Often, grants are appropriated at the time of award and are not included in the adopted budget. The conservative FY25 budget reflects the anticipated loss of COVID-era state and federal grant revenues.

Intergovernmental & Grant Revenue

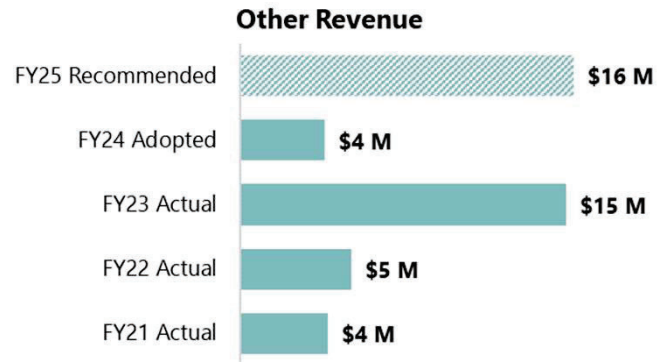




Budget Summary Revenue Descriptions

Other Revenue

This category includes investment interest/income and other miscellaneous revenue. The County pools money from several funds to facilitate disbursement and investment and to maximize investment income. Other revenue is estimated at \$15,769,683 for FY25, a 292% increase from the FY24 adopted budget. The large increase is due to the success of the County's new investment program, at the direction of our financial advisors.



Health Insurance

Health insurance revenue is generated from employees' payments to the County for health, dental, and life insurance. Revenue for this category is estimated at \$28,680,178 in FY25, a 7% increase from the FY24 adopted budget. For more information on this revenue and the County's Self-Insurance fund, please see the Self-Insurance Fund section.

Debt Proceeds

Debt proceeds are not budgeted and will be appropriated at the time they are received.

Transfers in from Other Funds

Transfers in from other funds includes internal transfers between County funds. For FY25, recommended internal transfers total \$74,408,805. These internal transfers are subtracted from the County's total budget to equal the \$418,561,053 total budget net of transfers. For more information on the County's funds and fund structure, please see the Fund Structure & Descriptions and Fund Organizational Chart sections.

Fund Balance Appropriated

Fund balance describes the net position of governmental funds and serves as a measure of financial resources available in a fund. For budgetary purposes, it can be used to balance the budget when there are not adequate revenues to meet expenditure requirements. The total fund balance appropriation recommended for FY25 is \$5,767,633. This includes a \$767,633 appropriation in the Emergency Telephone Fund and a \$5,000,000 appropriation of Self Insurance fund balance to offset health insurance costs budgeted in the General Fund.

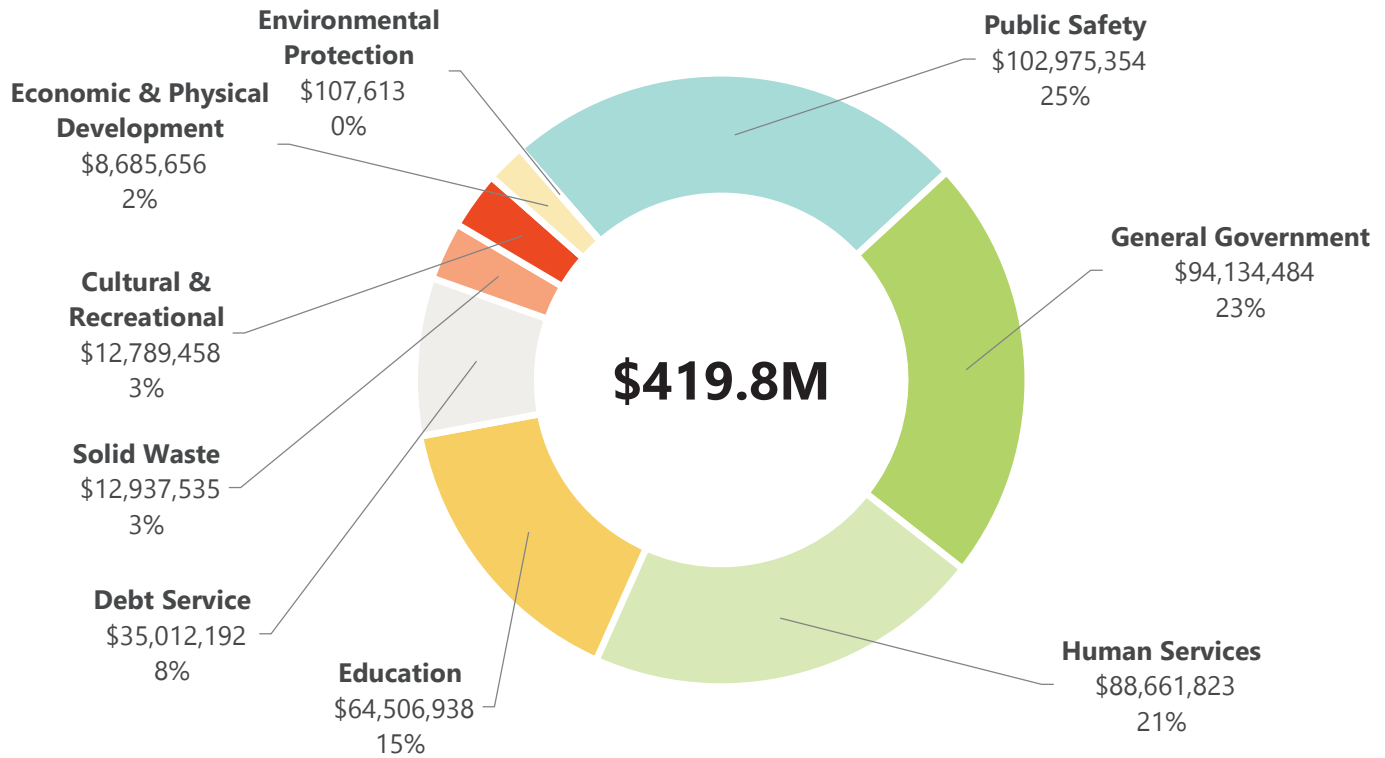


Budget Summary

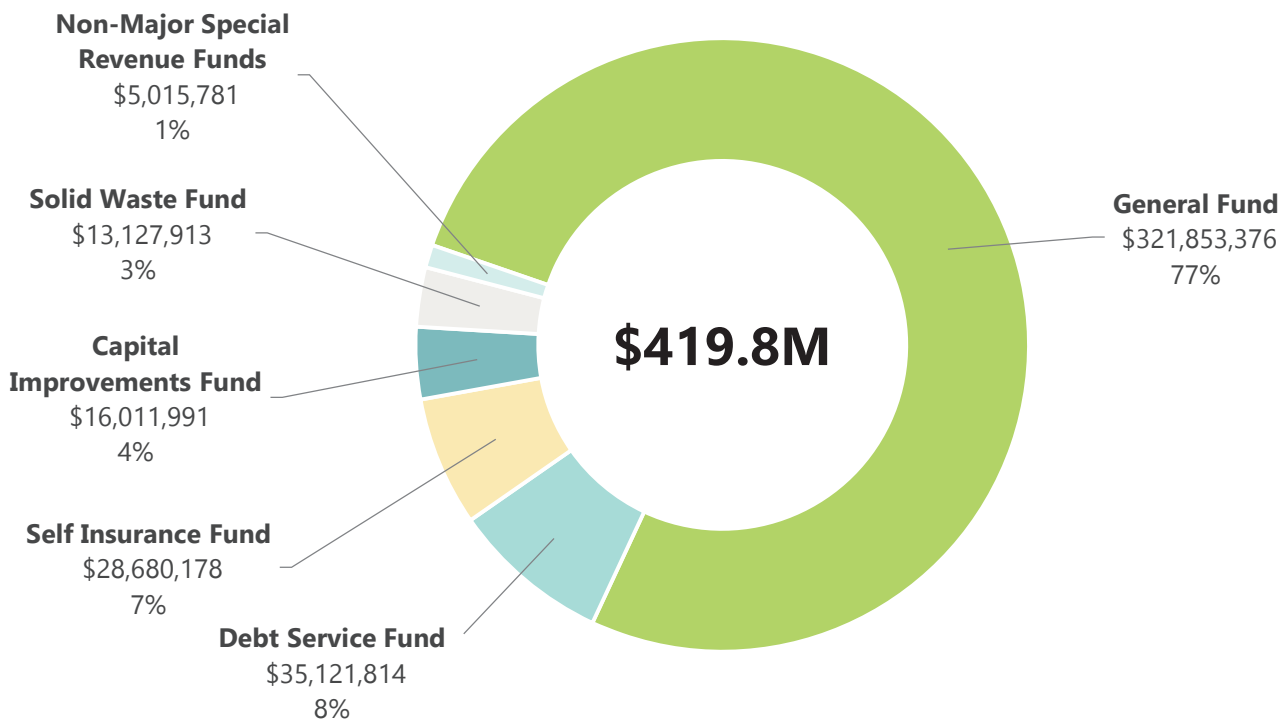
Expenditure Summary – All Funds

FY 2025 RECOMMENDED BUDGET
\$419,811,053 – ALL FUNDS NET OF TRANSFERS

Expenditure by Function, All Funds Net of Transfers



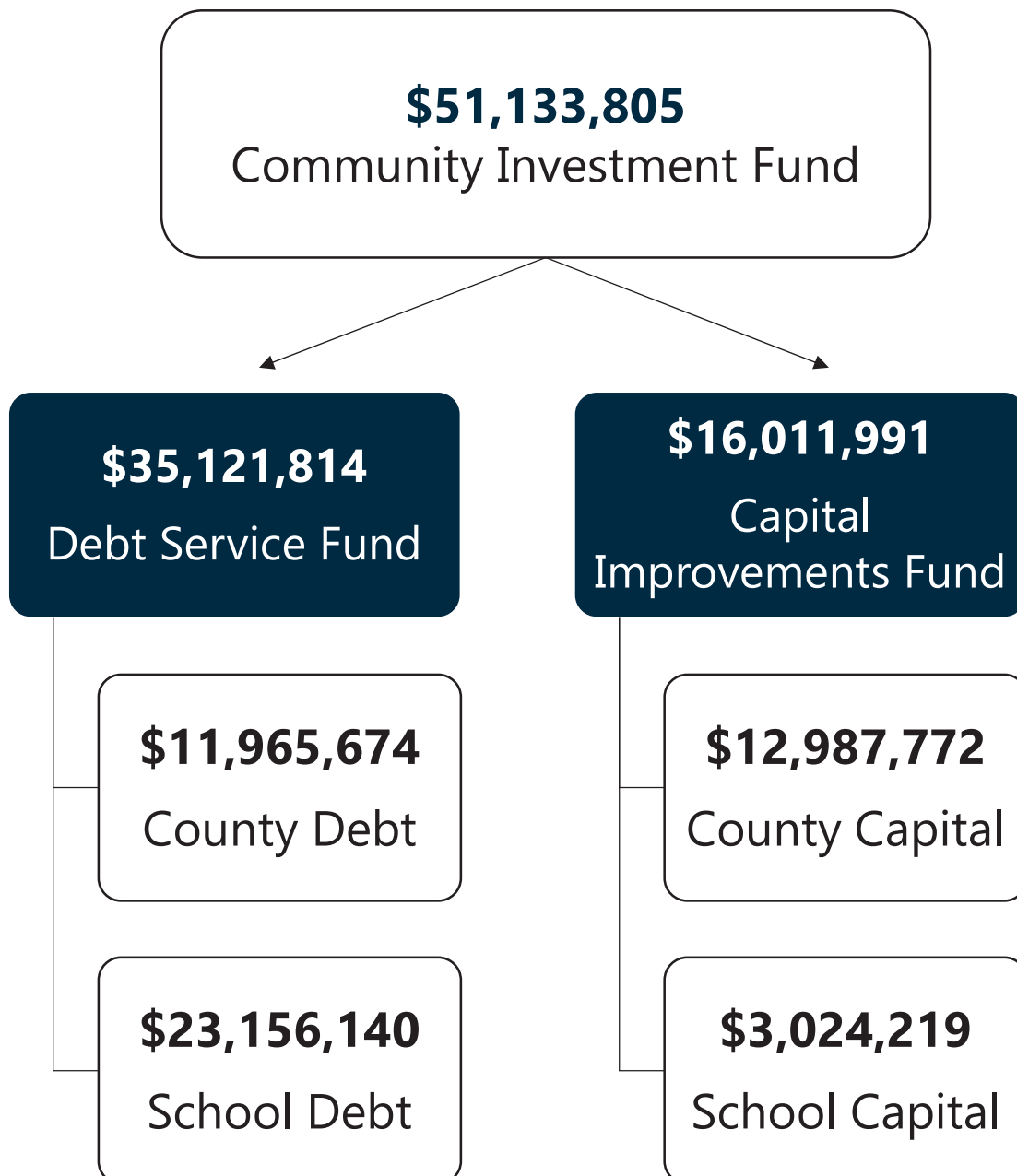
Expenditure by Fund, All Funds Net of Transfers





Community Investment Fund (CIF)

This page, and the following Debt Summary section and Capital Projects Summary section, provide an overview of what is budgeted in the recommended Community Investment Fund (CIF). Revenue for the Debt Service Fund and Capital Improvements Fund is appropriated in the Community Investment Fund (CIF) and then transferred out to fund expenditures budgeted in those two funds. The chart below shows how the \$51,133,805 in CIF revenue is allocated to debt service and capital improvements for the County and school system.





Budget Summary Debt Summary

FY25 Budgeted Debt Service

The table below breaks down the \$35,121,814 total that is budgeted in the Debt Service Fund by project.

FY25 Budgeted Debt Service by Project & Type	Type	Amount
Existing Bonded Debt Service	County	\$ 4,515,960
New Bonded Debt Service	County	\$ 1,500,000
Existing Installment Payments - Vehicles & Equipment	County	\$ 5,685,969
New Installment Payments - Equipment	County	\$ 113,745
Professional Services	County	\$ 150,000
Existing Bonded Debt Service	Schools	\$ 23,006,140
Professional Services	Schools	\$ 150,000
Total FY25 Budgeted Debt Service		\$ 35,121,814

The FY25 budget captures one year of the County's debt service obligations. Each year, the annual audit summarizes the County's debt capacity, outstanding long-term debt obligations, and bond ratings. The following includes select debt-related information from the most recently available annual financial report (FY23).

Debt Capacity

The County's debt capacity is subject to legal limitations based on 8% of the total assessed value of real and personal property. The legal debt margin as of June 30, 2023 is computed as follows:

Assessed Value of Property at 6/30/23	\$ 22,086,737,037
Statutory Debt Limit: 8% of Assessed Value	\$ 1,766,938,963
Amount of Debt Applicable to Limit	
General Obligation (GO) Bonds	\$ 139,105,000
Certificates of Participation	\$ -
Other Debt	\$ 35,846,446
	\$ 174,951,446
Less: Resources Restricted to Paying Principal	\$ -
Total Net Debt Applicable to Limit	\$ 174,951,446
Legal Debt Margin (i.e. unused capacity)	\$ 1,591,987,517
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9.9%

As shown in the table above, approximately 10% of the County's net debt is applicable to the debt limit as of June 30, 2023. This means approximately 90% of the County's debt capacity is currently unused.



Budget Summary Debt Summary

General Obligation Bonds

General Obligation (G.O.) Bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements will be provided by appropriation in the year in which they become due. If the County fails to pay any installment of principal or interest on its outstanding debts on or before their due date and remains in default for 90 days, the Local Government Commission (LGC) may take action as it deems advisable to investigate the County's fiscal affairs, consult with the Board of Commissioners and negotiate with its creditors to assist the County in working out a plan for refinancing, adjusting or compromising the debt. The LGC has the statutory authority to impound the books and records of the County and assume full control of all its financial affairs when and for as long as it is deemed necessary.

As of June 30, 2023, the County has \$139,105,000 in outstanding G.O. Bond debt, all of which is subject to the legal debt margin as shown on the previous page.

Description	Outstanding	Maturity Date
\$50,025,000 General Obligation School Bonds, Series 2016	\$ 32,500,000	February 1, 2036
\$58,855,000 2013 Refunding Bonds	\$ 21,920,000	March 1, 2028
\$50,145,000 General Obligation Refunding Bonds, Series 2020	\$ 36,685,000	February 1, 2029
\$60,000,000 General Obligation School Bonds, Series 2018	\$ 48,000,000	August 1, 2038
Total FY25 GO Bond Debt	\$ 139,105,000	

Limited Obligation Bonds

The County issued Series 2019A and 2019B Limited Obligation Bonds (LOBs) in April 2019. As security for the 2019 bonds, the County will execute and deliver a deed of trust granting, among other things, a lien of record on the mortgaged property subject to permitted encumbrances. Each series of the 2019 bonds will also be secured by a Debt Service Reserve Fund.

Approximately 57% of the Series 2019A LOBs were issued to provide funds for the replacement and upgrade of the public safety system throughout the County including the radio communication equipment and infrastructure. The remaining 43% of the Series 2019A LOBs were issued for the renovation, expansion, equipping and improving of the existing Sheriff's office and jail facility.

The Series 2019B LOBs were issued for the acquisition and improving of a planned business park to be known as the Apple Creek Corporate Center.

As of June 30, 2023, the County has \$20,505,000 in outstanding LOB debt.

Description	Outstanding	Maturity Date
\$18,230,000 Limited Obligation Bond, Series 2019A	\$ 16,715,000	April 1, 2029
\$8,555,000 Limited Obligation Bond, Series 2019B	\$ 3,790,000	April 1, 2039
Total FY25 LO Bond Debt	\$ 20,505,000	

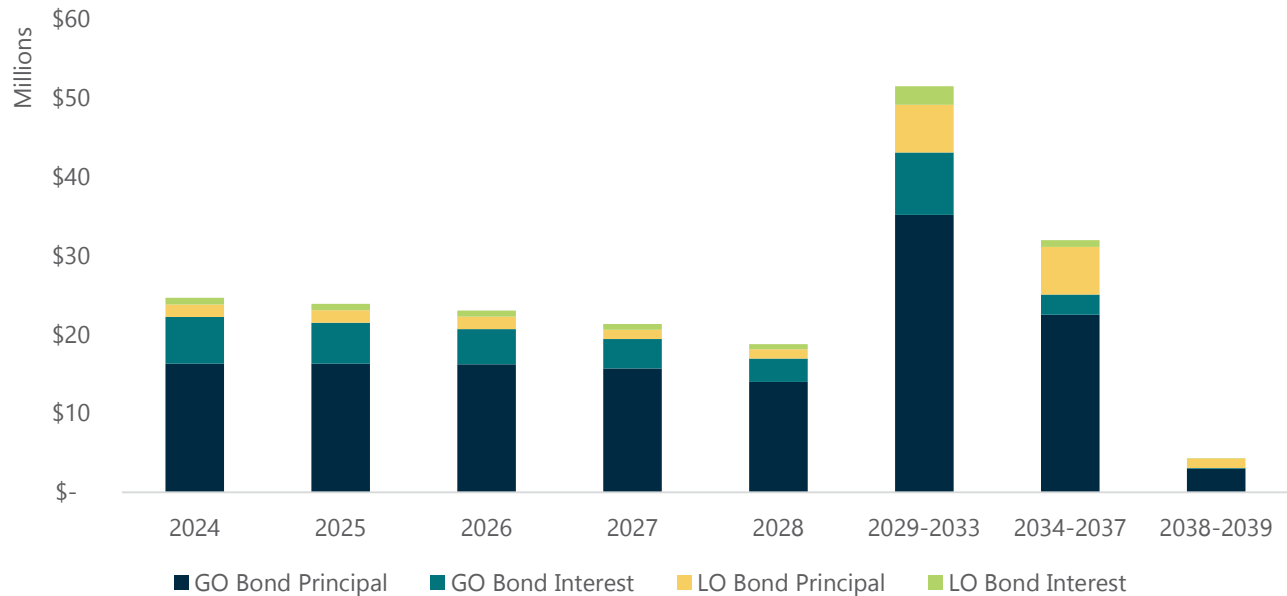


Budget Summary Debt Summary

FY24-39 Debt Service Requirements

The graph below shows annual debt service requirements for the County's outstanding \$139,105,000 in G.O. bond debt and \$20,505,000 in L.O. bond debt broken down into principal and interest payments.

GO & LO Bond Debt Requirements



Fiscal Year	GO Bond Principal		GO Bond Interest		LO Bond Principal		LO Bond Interest	
2024	\$	16,285,000	\$	5,916,450	\$	1,595,000	\$	868,463
2025	\$	16,285,000	\$	5,189,350	\$	1,595,000	\$	814,728
2026	\$	16,195,000	\$	4,461,900	\$	1,595,000	\$	759,783
2027	\$	15,695,000	\$	3,706,700	\$	1,210,000	\$	703,749
2028	\$	13,980,000	\$	2,946,950	\$	1,210,000	\$	646,225
2029-2033	\$	35,165,000	\$	7,910,750	\$	6,050,000	\$	2,351,125
2034-2037	\$	22,500,000	\$	2,550,000	\$	6,045,000	\$	869,700
2038-2039	\$	3,000,000	\$	60,000	\$	1,205,000	\$	36,150
Total	\$	139,105,000	\$	32,742,100	\$	20,505,000	\$	7,049,923

Bond Ratings

Gaston County was upgraded from Aa1 to Aaa from Moody's Investors Service in June of 2023. It maintains an AA+ rating, awarded in April 2019, from Standard & Poor's for general obligation debt.



Capital Improvement Plan Operational Framework

A Capital Improvement Plan (CIP) may be used as a long-term strategic planning tool projecting capital expenditures over multiple fiscal years. In FY22, the County formalized a CIP operational framework that determines how the County will analyze proposed projects, project future capital needs, and incorporate capital planning into the annual budgeting process. FY23 was the first implementation year of the CIP.

The County defines a capital expenditure as any outlay of \$300,000 or more that results in the acquisition or improvement of property or assets that have useful lives greater than one year. This is different from a current asset which is used up or expended in one year. Capital asset categories include land, buildings, improvements to facilities, infrastructure, and equipment. The Community Investment Fund (CIF) is the primary mechanism used to fund the CIP. For more information about the Community Investment Fund, see the Fund Structure and Descriptions section of this document.

Annual Capital Budgeting Calendar



Capital Project Prioritization

All potential capital projects are evaluated in terms of their technical, political, and financial viability. In Gaston County, the best practice is to use a variety of data points to make budgetary decisions, including judgments and experience by those within the organization. The County developed a formalized capital project evaluation rubric to help determine the urgency of need of each proposed project. The rubric assigns a point value to each project according to a specific set of criteria. The criteria prompt reviewers to consider the extent to which the project:

- reduces or eliminates threats to public health and safety,
- is legally mandated,
- remedies facility or service deficiency,
- is consistent with governing board priorities,
- results in more efficient operations,
- promotes economic development,
- leverages outside funding,
- links to other public or community projects, and
- is supported by the community.



Budget Summary

Capital Improvement Plan Summary

Recommended County CIP Projects

A total of \$64.4 million capital projects are recommended for funding in FY25. This includes three projects to be funded with a \$60m LOB note, as well as \$4.4m in pay-go-funded projects.

Of the projects proposed for pay-go funding, \$2.3m is proposed for improvements to new and existing Parks and Recreation facilities, \$1.3m is proposed to repair or replace existing capital assets, and \$810k in gap funding is proposed to bring previously-approved capital projects to completion.

Looking forward to future years, planned projects include the Public Safety Campus, Dallas Park Master Plan Buildout, and Warehouse Upfit.

Detailed descriptions of each project proposed for funding in FY25 are on the following pages.

	FY25 Recommended	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Debt-Funded Projects					
Public Health Renovation	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -
Courthouse 5th Floor Upfit & Building Upgrades	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -
High Shoals Water/Sewer	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -
Public Safety Campus	\$ -	\$ 125,000,000	\$ -	\$ -	\$ -
Dallas Park Master Plan Buildout	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -
Warehouse Upfit	\$ -	\$ -	\$ 40,000,000	\$ -	\$ -
Total Debt-Funded Projects	\$ 60,000,000	\$ 140,000,000	\$ 40,000,000	\$ -	\$ -
Pay-Go Projects					
<u>Parks Improvements</u>					
Catawba Cove	\$ 1,377,333	\$ 1,377,333	\$ -	\$ -	\$ -
Poston Park Maintenance Facility	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Poston Park Sidewalk Construction	\$ 447,533	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,324,866	\$ 1,377,333	\$ -	\$ -	\$ -
<u>Repairs and Replacements</u>					
GEMS Roof Replacement	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Lenco BearCat Armored Vehicle Replacement	\$ 380,000	\$ -	\$ -	\$ -	\$ -
Poston Park Dam Spillway Wingwall Repair	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,280,000	\$ -	\$ -	\$ -	\$ -
<u>Previously-Approved Projects</u>					
South Point Access Phase 4 Gap Funding	\$ 540,000	\$ -	\$ -	\$ -	\$ -
IT Data Center Gap Funding	\$ 270,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 810,000	\$ -	\$ -	\$ -	\$ -
Total Pay-Go Projects	\$ 4,414,866	\$ 1,377,333	\$ -	\$ -	\$ -
Total CIP Projects	\$ 64,414,866	\$ 141,377,333	\$ 40,000,000	\$ -	\$ -



Budget Summary

Capital Improvement Plan Summary

Project Description	FY25 Cost
Debt-Funded Projects	
Public Health Renovations	\$ 25,000,000
<p>Public Health began a Renovation Programming and Planning study and schematic design project with McMillan Pazdan Smith Architecture in FY24 in preparation for this major building renovation and expansion. The renovation and expansion will enable improved customer service, more seamless delivery of health services, and better coordinate care and linkages to additional services.</p> <p><i>Projected impact on future operating budgets: None.</i></p>	
Courthouse 5th Floor Upfit Gap Funding	\$ 20,000,000
<p>These funds will be used for the up-fit construction of the Courthouse 5th floor including multiple courtrooms, judicial offices, judicial support space, and County support offices. Additional gap funding is needed to complete this project.</p> <p><i>Projected impact on future operating budgets: None.</i></p>	
High Shoals Water/Sewer	\$ 15,000,000
<p>This project consists of two new sewer pump stations and the associated force mains to connect those pump stations to the City of Gastonia's sewer outfall.</p> <p><i>Projected impact on future operating budgets: None.</i></p>	
Pay-Go Projects	
Catawba Cove - Multiphase Project	\$ 1,377,333
<p>The property will be a County park with trails and support facilities, including restrooms and maintenance facilities. The Catawba Cove Park will connect to the upcoming South Fork Corridor greenway, which will allow residents to bike or hike from Spencer Mountain to Catawba Cove.</p> <p><i>Projected impact on future operating budgets: Up to \$120,000 personnel costs annually as project rolls out.</i></p>	
Expanded Poston Park Maintenance Facility	\$ 500,000
<p>Poston Park has one small maintenance building, and the building is at capacity. Due to the size of the building, staff must transport large equipment and supplies from Dallas Park to Poston Park. Expanding the maintenance space at Poston Park allows maintenance staff to keep needed supplies at both parks.</p> <p><i>Projected impact on future operating budgets: None.</i></p>	
Poston Park Sidewalk Construction	\$ 447,533
<p>Parks and Recreation is working with the Carolina Thread Trail to connect Poston Park trails to the river side of Poston Park via a new greenway. The greenway will consist of a combination of natural surface trails and concrete sidewalks. The greenway portion through the main area of the park will be concrete sidewalks. The sidewalks will connect through the park from the main entrance of the property line at the base of Spencer Mountain and provide a safe walking path to visitors.</p> <p><i>Projected impact on future operating budgets: None.</i></p>	



Budget Summary

Capital Improvement Plan Summary

Project Description (Continued)	FY25 Cost
GEMS Roof Replacement The standing seam metal roof on the GEMS/Emergency Management/911 facility is 33 years old. This roof has been experiencing an increasing amount of failures in the past two years from rusted fasteners, rubber seal failures, valley leaks, internal gutter failures, seam enlargement, and flashing failures. <i>Projected impact on future operating budgets: None.</i>	\$ 600,000
Lenco BearCat Armored Vehicle Replacement Replacement of the Lenco Bearcat armored vehicle for Special Operations. The current BearCat is 14 years old. The County Police BearCat is the primary rescue vehicle for the citizens that reside in the county, as well as multiple municipalities across Gaston county. <i>Projected impact on future operating budgets: None.</i>	\$ 380,000
Poston Park Dam Spillway Wingwall Repair George Poston Park contains walking and mountain biking trails, athletic fields, a fishing pier, playgrounds, a pump track, picnic shelters, and a lake stocked with fish. Construction of the lake was completed in 2010. Associated with the lake is a dam and emergency spillway. Over the last 13 years, settlement has occurred within the emergency spillway resulting in the emergency spillways wingwalls settling, shifting, and rotating. Left un-remediated, a dangerous situation will result. <i>Projected impact on future operating budgets: None.</i>	\$ 300,000
South Point Access Phase 4 Gap Funding In July 2023, the Gaston County Board of Commissioners approved resolution 2023-254 approving the County to execute a lease agreement with Duke Energy for the operation of the South Point Access Facility. As part of the operation of this park facility, it is necessary to perform road widening, placing an access control guard house and gate, and installing security cameras. Funding was allocated for the design of these items, but not construction. <i>Projected impact on future operating budgets: None.</i>	\$ 540,000
IT Data Center Gap Funding This project relocated the data center in the Admin building to a smaller room adjacent to the current location. The original budget was \$424,864. \$80,000 was used for design. \$51,178 was for cooling racks (already purchased). An estimated \$270,000 is needed to replace the UPS. <i>Projected impact on future operating budgets: None.</i>	\$ 270,000
<hr/>	
FY25 Capital Projects, Total \$ 64,414,866	



Budget Summary Position Summary

	FY 2024 Amended	FY 2025 Requested	FY 2025 Recommended
General Government			
Budget & Strategy	6	6	6
Clerk to the Board of Commissioners	11	11	11
Communications (PIO)	5	5	5
County Attorney	5	5	5
County Manager	9	9	9
Elections	4	4	4
Finance	20	21	20
Human Resources	16	17	16
Information Technology	34	35	34
Internal Audit	2	2	2
Public Works	35	47	35
Register of Deeds	17	17	17
Tax	52	54	52
	216	233	216
Public Safety			
County Police	256	280	256
Building & Development Services	42	43	42
Emergency Management	10	12	11
GEMS	141	193	141
Sheriff's Office	248	276	248
	697	804	698
Economic & Physical Development			
Cooperative Extension	4	4	4
Economic Development	8	8	8
Natural Resources	13	14	13
Travel & Tourism	5	6	6
	30	32	31
Health and Human Services			
Community Support Services	51	56	51
Public Health	177	180	177
Social Services	429	439	429
	657	675	657
Cultural & Recreational			
Library	45	47	45
Museum	6	6	6
Recreation & Grounds	21	22	21
	72	75	72
Solid Waste			
Landfill	28	28	28
Renewable Energy Center	2	2	2
	30	30	30
Total	1702	1849	1704

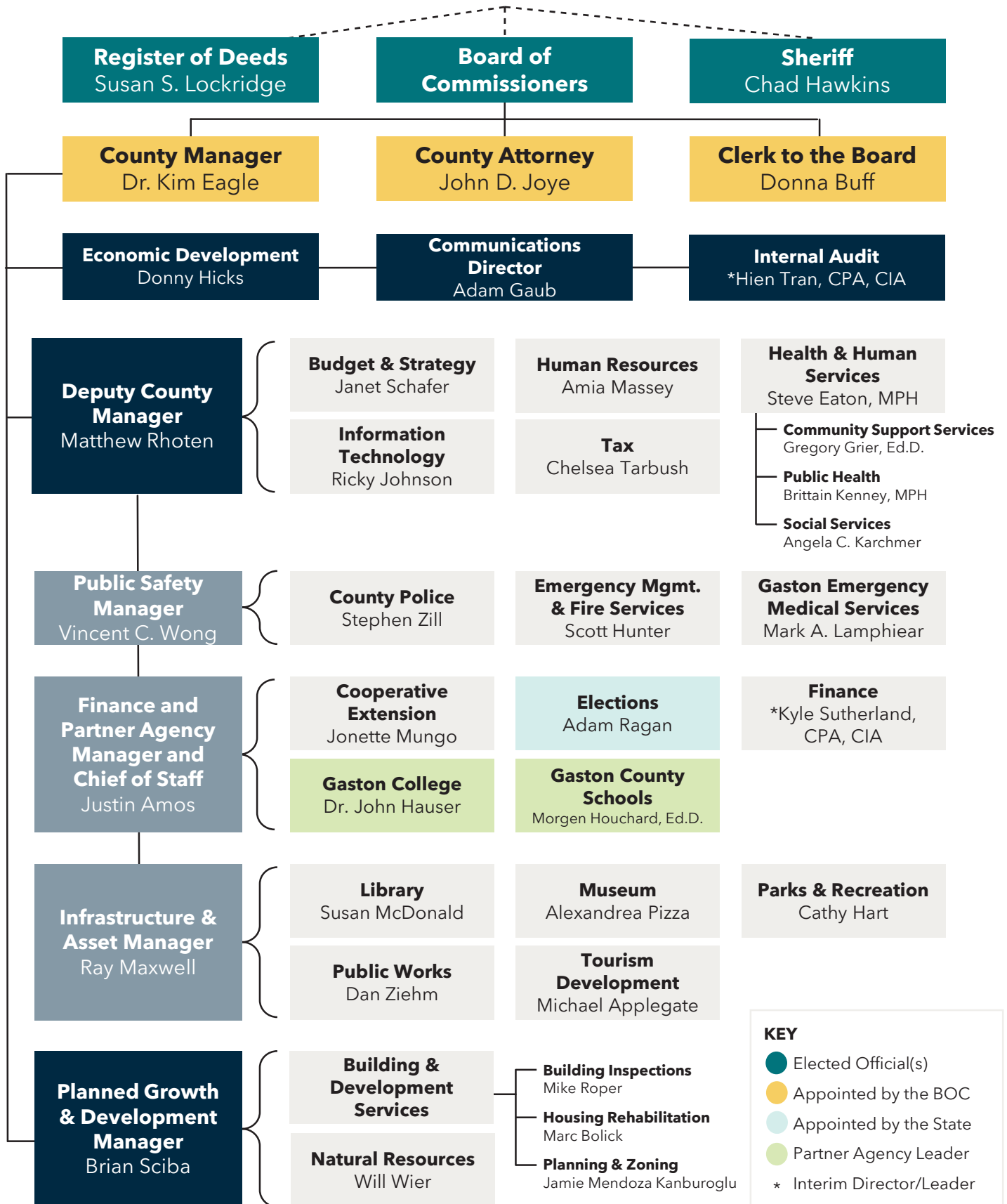
– GASTON COUNTY, NC –
FY 2025 RECOMMENDED BUDGET

Overview



Budget Summary Organizational Chart

People of Gaston County





**JOB CREATION
& ECONOMIC
DEVELOPMENT**



EDUCATION



**HEALTHY
COMMUNITIES**



**PUBLIC
SAFETY**



**QUALITY OF
LIFE**

Priorities for the Gaston County Board of Commissioners

Resolution, August 12, 2013

- WHEREAS, for decades, the Gaston County Board of Commissioners has worked to strengthen and diversify Gaston County's economy and to encourage the growth of safe and healthy communities; and,
- WHEREAS, the Gaston County Board of Commissioners understands the need to be guided by clear priorities as it undergoes the process of affecting and establishing policy to ensure the goals and objectives of the Board are realized; and,
- WHEREAS, the Board has identified job creation and economic development as an important guiding principle. Gaston County will be attractive for businesses and jobs through its investment in education, infrastructure development, transportation, cultural activities, center city development, and travel and tourism. Gaston County will provide a business-friendly environment that encourages lower taxes and less regulations for growth and stability; and,
- WHEREAS, Gaston County will have an integrated education system, public and private, that brings together students, families, civic and business leaders to ensure all citizens get the education and training necessary for successful lives in an ever-changing world; and,
- WHEREAS, the Board will collaborate and invest with our local hospital, health department, and parks and recreation to develop healthy communities, improve the health and longevity of our citizens, and improve the quality of life in Gaston County.
- NOW, THEREFORE, BE IT RESOLVED the Gaston County Board of Commissioners does hereby establish the priorities of the Board as **Job Creation and Economic Development, Education, Healthy Communities, Public Safety, and Quality of Life**, and will further incorporate those priorities as a guideline for future policy decisions.



Organizational Strategic Plan

About Gaston County's FY24-28 Strategic Plan

Under the leadership of Dr. Kim Eagle, Gaston County is building a culture of strategic planning. The FY24-28 strategic plan was developed under the premise that a high-performing county government will achieve better results for county residents when adopting a culture of strategic thinking. County employees do their best work when they put their talent, expertise, experience, and creativity behind a well-defined strategy.

Building upon the success of the FY 2021-2023 Strategic Plan, staff initiated the development of a Strategic Plan for Fiscal Years 2024-2028. Departmental representatives collaborated within the three Strategic Focus Areas to refine the organizational core values, identify key issues, develop measurable objectives, and define priority actions intended to guide future tactical planning, budgeting, and operational performance. In concert with the priorities and interests of the Board of Commissioners and the five focus areas outlined in the One Gaston 2040 vision document, this plan serves as an internal roadmap for employees of the organization as we

- Ensure communities are healthy and safe, maintain Gaston County's position as a leader in economic development;
- Provide residents and visitors opportunities for recreation and personal enrichment; and
- Work toward achieving the community's vision as "a place where everyone thrives."

The FY24-28 Strategic Plan is intended to be a dynamic document and may include additions and revisions over time necessary to meet the ever-evolving needs of Gaston County. As the organization transitions into the implementation of this plan, staff will measure performance and provide regular reports to highlight the County's accomplishments and track its progress toward the identified County goals for the next five years.

A copy of the full FY24-28 Strategic Plan is available to the public on the County's website.

Our Mission

Providing excellent public service every day.

Our Vision

Gaston County Government will be a model of excellence in public service leadership, innovation, collaboration, and inclusion, ensuring the safety and well-being of residents, preserving natural resources, and providing recreational, cultural, and economic opportunities that lead to global success and set the stage for future generations.

Core Values

We Value People and Relationships.

Compassion, Inclusivity, and Respect for All

We Value County Employees.

Equity, Staff Development, and Well-Being

We Value Accountability.

Integrity, Transparency, and Trust

We Value Quality and Creativity.

Innovation and Continuous Improvement

We Value Our Resources and Resiliency.

Stewardship and Sustainability



Budget Preparation & Amendment

Preparing the FY25 Recommended Budget

The budget presented throughout this document is for the 2024-2025 fiscal year (FY25), which will begin on July 1, 2024 and will conclude on June 30, 2025.

Preparations for this budget began in November 2023 to incorporate the Capital Improvement Planning process. A Capital Improvement Plan is a long-term strategic planning tool that plans anticipated capital projects and equipment purchases over a five-to-ten-year period. The Operating Budget process kicked off in December in a meeting with department heads and County management. Next, Budget & Strategy staff began preparing estimates for personnel costs, utilities, and existing commitments such as lease-purchased vehicles and debt service. Staff continually assessed these estimates leading up to the FY25 Recommended Budget presentation in May.

In January, departments submitted budget requests for both capital and operating budgets. Capital requests are projects, improvements, or equipment exceeding \$300,000. Operating budgets include personnel, most vehicles, and smaller capital items. Budget & Strategy staff reviewed these requests, which were discussed at meetings with the County Manager, Deputy County Manager, and other County leaders. In addition, department directors had the option to attend the annual multi-department Budget Workshop to discuss needs and challenges for the upcoming year and opportunities for collaboration.

The calendar below outlines the major steps Gaston County took in preparing the FY25 Recommended Budget:

Budget Calendar

November 2023

- Budget & Strategy staff and County management host the Operating Budget Kickoff and Capital Improvement Planning (CIP) Kickoff meetings with department directors to discuss the process, and a proposed budget calendar, reminding departments about changes from the previous year.
- Budget & Strategy staff holds an inter-departmental budget workshop to discuss recent successes, common challenges, and opportunities for collaboration in the upcoming year.

January 2024

- Departments submit CIP and operating budget requests to Budget & Strategy.
- Budget & Strategy staff prepares estimates for personnel costs, utilities, and existing commitments.
- Budget & Strategy staff projects revenues and non-discretionary expenditures.

February 2024

- Across three days, Budget & Strategy hosts Departmental Budget Presentations by strategic Focus Area. At these meetings, department leadership present budget requests and departmental performance to a group of peer departments and County leadership, including the County Manager. The meetings were livestreamed to increase transparency to other County departments and staff.
- Budget & Strategy staff and County management meet as needed with department directors to review department operating budget requests for vehicles, equipment, capital, and new personnel.
- Financial system opens to departments for budget entry.



Overview

Budget Preparation & Amendment

March 2024

- Budget entry in the financial system closes to departments
- Budget & Strategy staff continues to review department requests and develop recommended funding
- Departments submit fee schedule changes and carry forward account requests

April 2024

- Budget & Strategy provides the Board with an update on projects that have been proposed for inclusion in the FY25 Capital Improvement Plan, with an opportunity for questions and discussion
- The County Manager presents the Recommended Budget to the Board of Commissioners
- The Recommended Budget is filed with Clerk to the Board for public inspection

May 2024

- Board of Commissioners adopt the FY25 budget

July 2024

- FY25 begins on July 1, 2024

June 2025

- FY25 ends on June 30, 2025

Amending the Budget

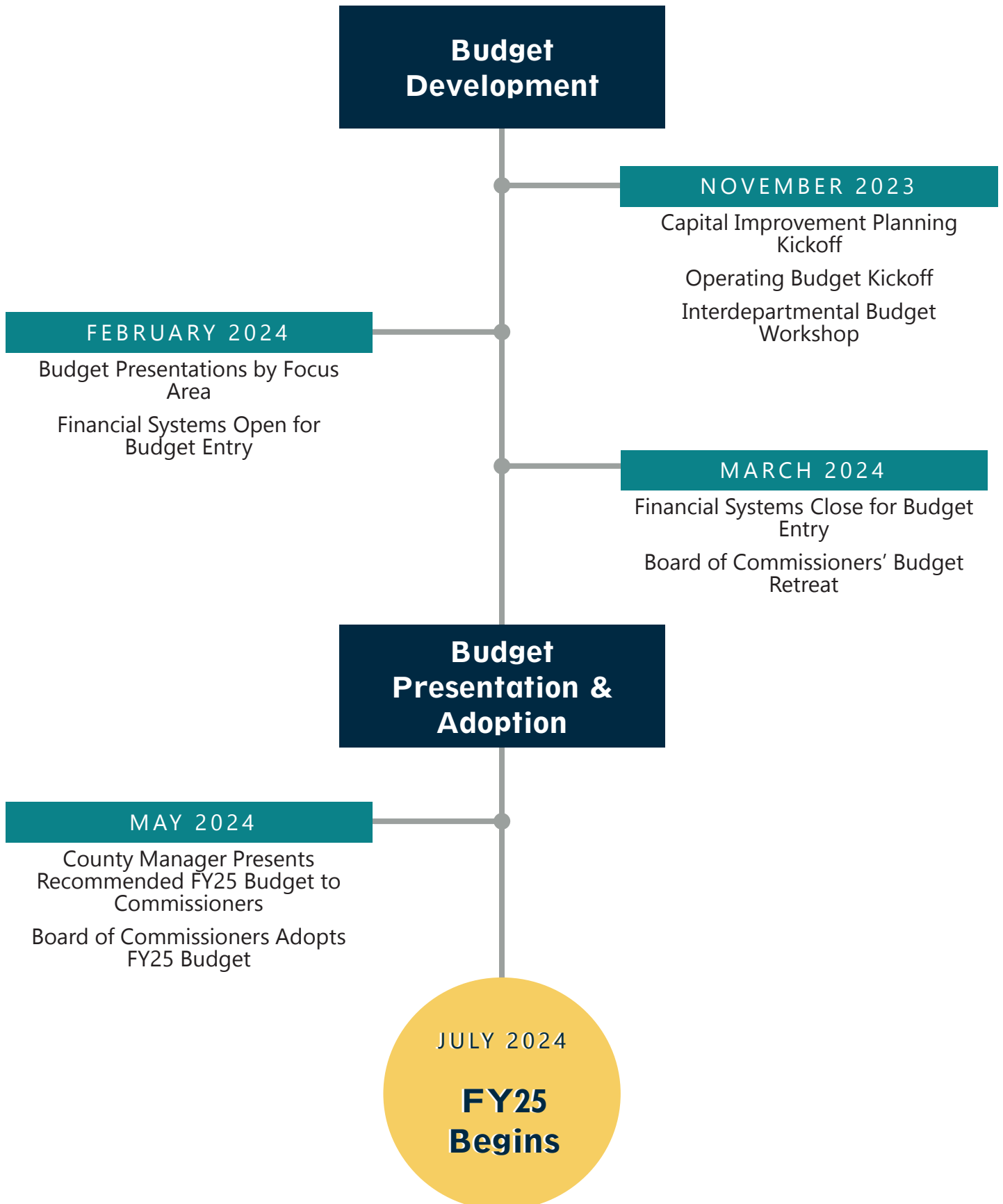
The County's Adopted Budget may be amended only as authorized in Sections V, VI, and IX of the Budget Ordinance. The Budget & Strategy department and Finance department review all budget change requests. The Board of Commissioners must approve all budget amendments that transfer money between funds. Line item amendments are authorized only with the approval of the Board of Commissioners as required by law. The County Manager is authorized to transfer monies from one line item appropriation to another within the same fund in accordance with provisions of GS. 159-15.

In compliance with Board of Commissioners Resolution 2003-321, upon making such transfers, the Manager shall forward these transfers to the Clerk to the Board on or before the agenda deadline for the next regular scheduled Board of Commissioners meeting so that the transfers can be placed in the agenda and recorded in the minutes of the meeting. Budget change requests included in the agenda are for information purposes and will not be discussed by the Board at the meeting unless a budget change request pertains to a resolution that is on the Board's agenda for that meeting.



Overview

Budget Preparation & Amendment





Overview

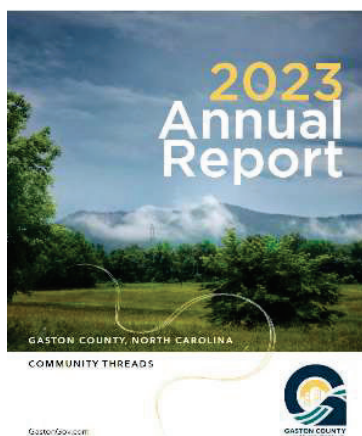
Budget Preparation & Amendment

Public Engagement

Gaston County implements fresh and creative ways to engage with residents throughout the budget process and the fiscal year. In FY20, Gaston County hired its first Public Information officer in nearly 20 years. In FY21, this one-person department developed into a six-person department when it combined with the Cable Access Department, hired a Fellow through Gaston's Fellowship program, and hired a new full-time Deputy Public Information Officer.

Staff Photo Contest

Budget staff work closely with the Communications department to collaborate on a variety of engagement activities. In FY 2023, a staff photo contest was implemented through Gaston County's Intranet in which employees submitted their photos of Gaston County to be used throughout public information and budget documents. This contest aimed to encourage Gaston County employees to familiarize themselves with accessing public documents and promote the sharing of these documents when showing their photography with their peers and other residents in Gaston County.



Annual Report Card

This annual report is a popular tool used by many local governments to inform residents of the County's financial and performance information for the previous fiscal year in a reader-friendly format. This document is a brief and simple supplement to the budget and financial documents produced annually, and is intended to be easily accessed, viewed, and shared to promote public interest and engagement. The County has been awarded the NC3C State-Wide First Place Excellence in Communication Award in the Annual Report Category, as well as the National Silver Circle Award in the Annual Report Category from 3CMA.

Podcast

Communications and Budget staff also collaborate on Gaston County's first-ever podcast, Savvy Citizen. Budget staff co-host this podcast alongside the Public Information Officer and frequently serve as podcast guests. The intention of this podcast is to keep Gaston County residents, visitors, and staff informed on all things Gaston County. The podcast provides a behind-the-scenes look at local government, gives a voice to residents, and highlights all that Gaston has to offer. Weekly episodes include a variety of topics and guests, from Budget staff providing insight to the upcoming budget year, to local teachers and artists explaining in-depth about their community involvement.



Social Media

Budget & Strategy staff also develop playful and informative content for Gaston County's social media accounts to reach a wider audience. Staff use social media to reach a wider audience than is possible through the traditional methods of annual public budget hearings.





Overview

Budget Preparation & Amendment

Public Engagement (Continued)

Social Media (continued)

Budget-focused social media content is often simultaneously released with podcast episodes and current events to keep the public informed and up to date on their local government and how tax dollars are being used.

Budget in Brief and Other Infographics

In the age of social media and information, developing documents that are eye-catching, easily accessible, easily shared, and informative is a budget skillset of its own. Like the social media content, staff produce a series of simple documents that work to provide a quick overview of budget information for the public. One of these documents, the Budget in Brief, is an infographic report produced by Budget staff that offers an overview of the recommended budget. Staff produce several other similar documents throughout the fiscal year that engage as many Gaston County residents as possible.



Commissioners' School of Excellence

Each summer, the Gaston County Board of Commissioner funds a two-week residential experience at Belmont Abbey College for sixty Gaston County rising tenth grade students. The Commissioners' School of Excellence offers a variety of hands-on activities and seminars designed to help students better understand Gaston County and their own roles as future leaders. Admission is open to all rising tenth grade students in public and private Gaston County high schools, as well as Gaston County homeschooled students.

American Rescue Plan Act

Gaston County strategically engages residents to gather input on the use of \$43.5 million in Coronavirus State and Local Fiscal Recovery Funds as part of the American Rescue Plan Act. The infusion of federal resources is intended to turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong recovery.



In addition to providing information about these funds, the County is seeking survey responses from residents via an online form linked on the County Manager's office web page on the County website. Targeted surveys are also sent to relevant community groups to inform the approach to specific projects, such as waterline extensions.



Public Engagement (Continued)

Public Boards and Committees

- Board of Adjustment - The Gaston County Board of Adjustment is made up of appointed volunteers to serve the citizens of the County in making decisions pertaining to zoning and land use ordinances. The Board hears and reviews each application or request during a public hearing. Their decision is made by applying specific findings of facts to the testimony and evidence presented at the public hearing.
- Health & Human Services Board - Gaston County Health and Human Services receives direction from the Board of Health & Human Services, a policy-making board appointed by the Gaston County Commissioners. The board is made up of community representatives whose background is pertinent to the agency's mission, including county commissioners, a dentist, an engineer, a nurse, an optometrist, a pharmacist, physicians, a psychologist, a social worker, a veterinarian, consumers of services, and members of the community at-large.
- Historic Preservation Commission - The mission of the Historic Preservation Commission is to safeguard the heritage of the County and its municipalities by preserving any historic sites therein that embody important elements of their cultural, social, economic, political, archaeological, or architectural history. This volunteer citizen board strives to research, educate the public, and protect significant historic properties in Gaston County.
- Juvenile Crime Prevention Council (JCPC) - The North Carolina Division of Juvenile Justice partners with the Gaston County Juvenile Crime Prevention Council to galvanize local community leaders to reduce and prevent juvenile crime. The Gaston JCPC board members are appointed by the Gaston County Board of Commissioners.
- Planning Board - The County Planning Board serves as an advisory board to the Commissioners on several planning related matters. The Planning Board conduct studies of Gaston County and surrounding areas, determines the objectives in the development of the study area, develops and recommends policies, ordinances and procedures for land use planning, and reviews and recommends periodic changes to the Comprehensive Land Use Plan. The Board has been charged with the enforcement of the Unified Development Ordinance (UDO).
- Soil & Water Conservation District - The Soil and Water Conservation District Board is a volunteer citizen board that provides leadership and conservation assistance to the people of Gaston County to improve and sustain their soil, water, air, plant, and wildlife resources.



Just Plain Dog Show, 2022

– GASTON COUNTY, NC –
FY 2025 RECOMMENDED BUDGET

Budget Summaries by Fund



Budget Summaries by Fund

General Fund Summary

General Fund		
Budget & Strategy	Economic Development Commission	Museum
Building & Development Services	Elections	Natural Resources
Commissioners & Clerk's Office	Emergency Mgmt. & Fire Services	Parks & Recreation
Communications/PIO	Finance	Public Health
Community Support Services	GEMS	Public Works
Cooperative Extension	Human Resources	Register of Deeds
County Attorney	Information Technology	Sheriff's Office
County Manager	Internal Audit	Social Services
County Police	Library	Tax
Gaston County Schools	Gaston College	Forestry Control Services

Key

Appropriated Fund

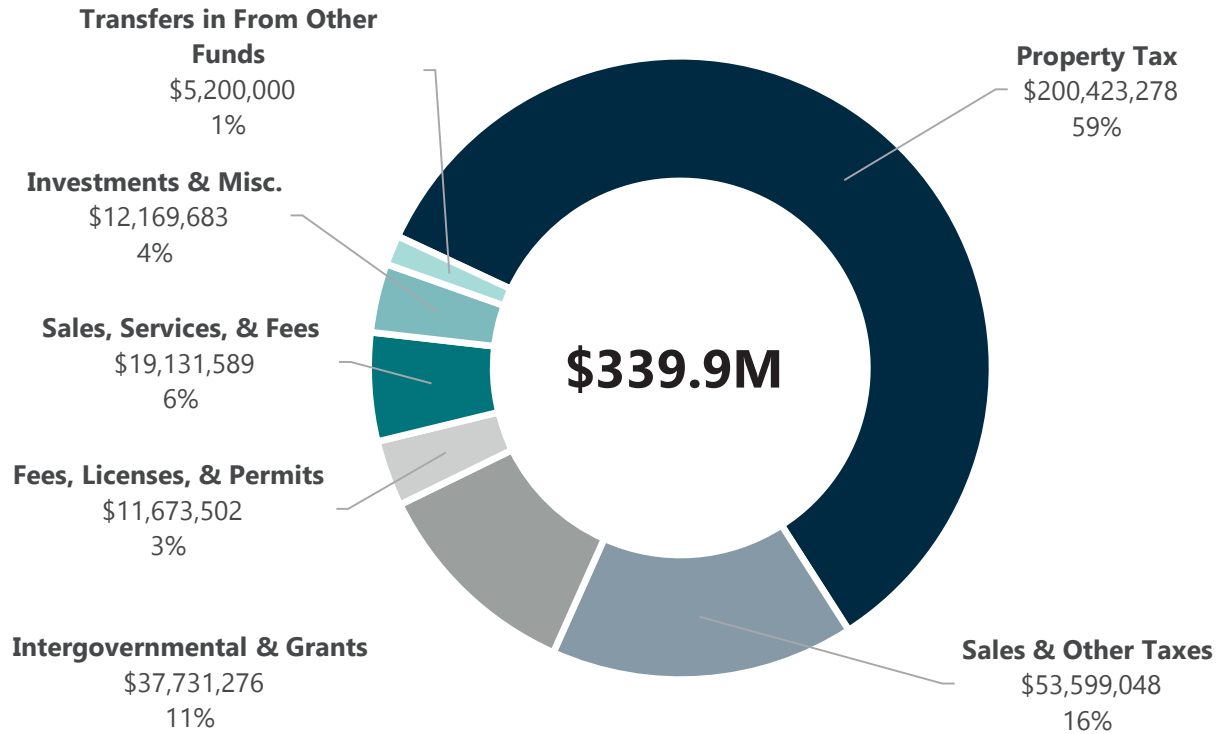
County Department

Partner Agency

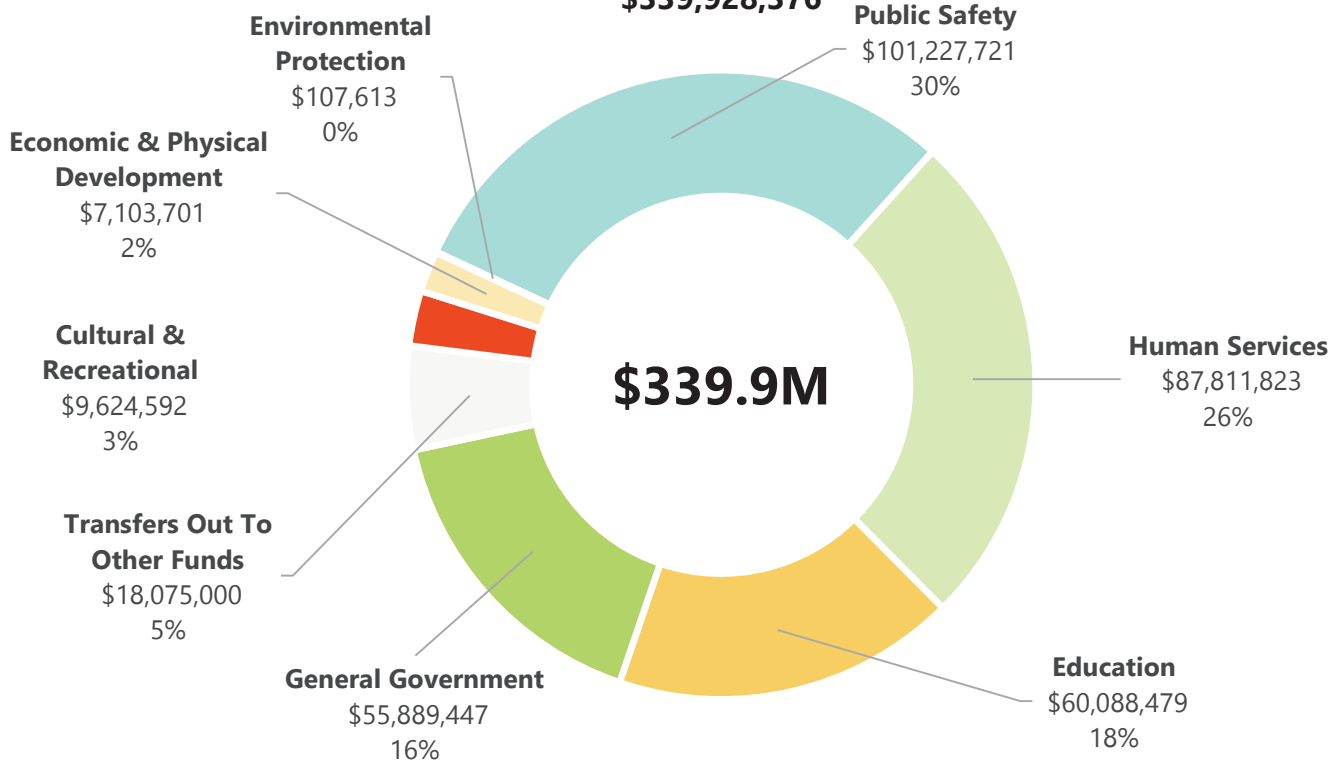


Budget Summaries by Fund General Fund

REVENUE BY TYPE: GENERAL FUND \$339,928,376



EXPENDITURES BY FUNCTION: GENERAL FUND \$339,928,376





Budget Summaries by Fund

General Fund

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
General Fund						
Revenue by Type						
Ad Valorem Taxes	\$ 171,811,264	\$ 176,994,199	\$ 179,362,500	\$ 187,130,714	\$ 200,423,278	7%
Sales & Other Taxes	\$ 30,254,787	\$ 35,549,956	\$ 37,845,812	\$ 48,684,672	\$ 53,599,048	10%
Intergovernmental & Grants	\$ 52,719,339	\$ 48,495,632	\$ 55,986,148	\$ 38,114,560	\$ 37,731,276	-1%
Fees, Licenses & Permits	\$ 7,185,190	\$ 7,689,775	\$ 9,894,934	\$ 9,461,502	\$ 11,673,502	23%
Sales, Services, & Fees	\$ 21,642,049	\$ 23,046,430	\$ 19,263,149	\$ 22,603,807	\$ 19,131,589	-15%
Investments & Misc. ¹	\$ 4,079,496	\$ 4,863,077	\$ 11,911,239	\$ 4,022,989	\$ 12,169,683	203%
Debt Proceeds	\$ 209,349	\$ 1,035,968	\$ 5,059,204	\$ -	\$ -	-
Transfers In from Other Funds	\$ 3,790,233	\$ 3,618,899	\$ 5,376,931	\$ 5,248,400	\$ 5,200,000	-1%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 6,600,000	\$ -	-100%
Total Revenue	\$ 291,691,707	\$ 301,293,937	\$ 324,699,917	\$ 321,866,644	\$ 339,928,376	6%
Expenditure by Department						
Budget & Strategy	\$ 1,656,923	\$ 1,304,327	\$ 1,121,592	\$ 1,064,245	\$ 922,866	-13%
Building & Development Services	\$ 3,194,544	\$ 3,581,727	\$ 5,004,954	\$ 5,686,699	\$ 6,271,700	10%
Commissioners & Clerk's Office	\$ 1,065,903	\$ 1,058,400	\$ 1,202,122	\$ 1,409,117	\$ 1,350,734	-4%
Communications (PIO)	\$ 684,802	\$ 693,086	\$ 810,461	\$ 786,219	\$ 831,335	6%
Community Support Services	\$ 3,725,380	\$ 4,582,877	\$ 5,548,585	\$ 6,058,340	\$ 7,707,967	27%
Cooperative Extension	\$ 616,401	\$ 640,216	\$ 695,042	\$ 754,242	\$ 789,352	5%
County Attorney	\$ 669,727	\$ 617,326	\$ 657,227	\$ 1,150,472	\$ 1,232,297	7%
County Manager	\$ 1,480,440	\$ 2,092,461	\$ 2,447,613	\$ 2,452,379	\$ 2,226,818	-9%
County Police	\$ 22,350,954	\$ 26,059,805	\$ 30,964,815	\$ 31,520,356	\$ 32,889,903	4%
Economic Development Commission	\$ 1,319,941	\$ 1,387,029	\$ 1,610,411	\$ 1,907,238	\$ 2,066,003	8%
Elections	\$ 1,654,433	\$ 1,094,933	\$ 1,066,243	\$ 1,573,317	\$ 1,703,870	8%
Emergency Management & Fire Services	\$ 1,595,403	\$ 1,838,051	\$ 2,235,996	\$ 2,349,842	\$ 2,890,459	23%
Finance	\$ 1,718,060	\$ 2,393,413	\$ 2,948,606	\$ 3,361,211	\$ 3,321,506	-1%
GEMS	\$ 15,090,253	\$ 16,877,681	\$ 20,723,441	\$ 20,548,144	\$ 23,058,874	12%
Human Resources	\$ 2,146,466	\$ 2,353,787	\$ 3,857,613	\$ 4,319,847	\$ 3,704,694	-14%
Information Technology	\$ 5,731,226	\$ 6,982,056	\$ 7,359,260	\$ 7,900,679	\$ 7,883,733	0%
Internal Audit	\$ 235,897	\$ 298,691	\$ 367,749	\$ 389,940	\$ 395,140	1%
Library	\$ 4,428,401	\$ 5,107,770	\$ 5,826,881	\$ 5,658,501	\$ 5,981,770	6%
Museum	\$ 634,045	\$ 775,677	\$ 778,607	\$ 937,813	\$ 1,037,589	11%
Natural Resources	\$ 992,351	\$ 1,112,477	\$ 1,296,882	\$ 1,378,140	\$ 1,590,146	15%
Parks & Recreation	\$ 1,890,294	\$ 2,095,950	\$ 2,547,333	\$ 3,452,968	\$ 3,953,732	15%
Public Health	\$ 15,619,929	\$ 18,765,866	\$ 20,042,105	\$ 25,246,756	\$ 24,968,365	-1%
Public Works	\$ 6,469,610	\$ 6,954,964	\$ 7,791,779	\$ 7,459,371	\$ 8,786,398	18%
Register of Deeds	\$ 1,195,694	\$ 1,531,298	\$ 1,579,709	\$ 1,765,686	\$ 1,792,717	2%
Sheriff	\$ 24,774,145	\$ 29,022,536	\$ 35,538,194	\$ 30,303,452	\$ 36,327,824	20%
Social Services	\$ 39,569,805	\$ 59,179,939	\$ 51,419,327	\$ 56,719,469	\$ 57,782,836	2%
Tax	\$ 4,756,479	\$ 5,432,295	\$ 6,573,258	\$ 7,257,496	\$ 7,843,593	8%
Subtotal	\$ 165,267,508	\$ 203,834,639	\$ 222,015,801	\$ 233,411,939	\$ 249,312,221	7%

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summaries by Fund

General Fund

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
General Fund (Continued)						
Partner Agencies & Non-Departmental						
Gaston College	\$ 5,576,363	\$ 5,618,062	\$ 5,868,062	\$ 5,968,062	\$ 6,021,775	1%
Gaston County Schools	\$ 51,663,904	\$ 53,535,807	\$ 53,286,273	\$ 53,706,704	\$ 54,066,704	1%
Forestry Control Services	\$ 78,372	\$ 82,755	\$ 79,387	\$ 110,661	\$ 107,613	-3%
Other ³	\$ 12,021,820	\$ 11,174,460	\$ 11,233,760	\$ 4,119,278	\$ 12,345,063	200%
Subtotal	\$ 69,340,459	\$ 70,411,083	\$ 70,467,482	\$ 63,904,705	\$ 72,541,155	14%
Transfers Out to Other Funds						
Tourism Fund	\$ 6,648	\$ 1,077	\$ -	\$ -	\$ -	-
Property Revaluation Fund	\$ 250,000	\$ 250,000	\$ 694,566	\$ 250,000	\$ 375,000	50%
Emergency Telephone Fund	\$ -	\$ -	\$ 4,350	\$ -	\$ -	-
Community Investments Fund	\$ 27,189,676	\$ 14,653,990	\$ 18,517,677	\$ 24,300,000	\$ 17,700,000	-27%
Capital Improvements Fund	\$ 5,631	\$ -	\$ -	\$ -	\$ -	-
Solid Waste Fund	\$ -	\$ 7,422	\$ -	\$ -	\$ -	-
Subtotal	\$ 27,451,955	\$ 14,912,489	\$ 19,216,593	\$ 24,550,000	\$ 18,075,000	-26%
Total Expenditures	\$ 262,059,922	\$ 289,158,211	\$ 311,699,875	\$ 321,866,644	\$ 339,928,376	6%
Revenues Over (Under) Expenditures	\$ 29,631,785	\$ 12,135,726	\$ 13,000,042	\$ -	\$ -	

³ Other Partner Agency and Non-Departmental expenditures include contributions to County partners such as the Gaston Community Foundation, Gaston Skills, Juvenile Detention Home, Medical Examiner, Lake Wylie Marine Commission, and Pretrial Services, to name a few. This also includes funding for county-wide expenses such as insurance settlements, human relations, employee wellness, and compensation study implementation funds.



Budget Summaries by Fund

Budget & Strategy

Departmental Overview

Budget & Strategy manages Gaston County's annual budgeting process, seeks grant opportunities that align with program priorities, and oversees long-term strategic processes including the Strategic Plan and the Capital Improvement Plan.

Full-Time Personnel History

FY23 Amended	<div></div>	6
FY24 Amended	<div></div>	6
FY25 Rec.	<div></div>	6

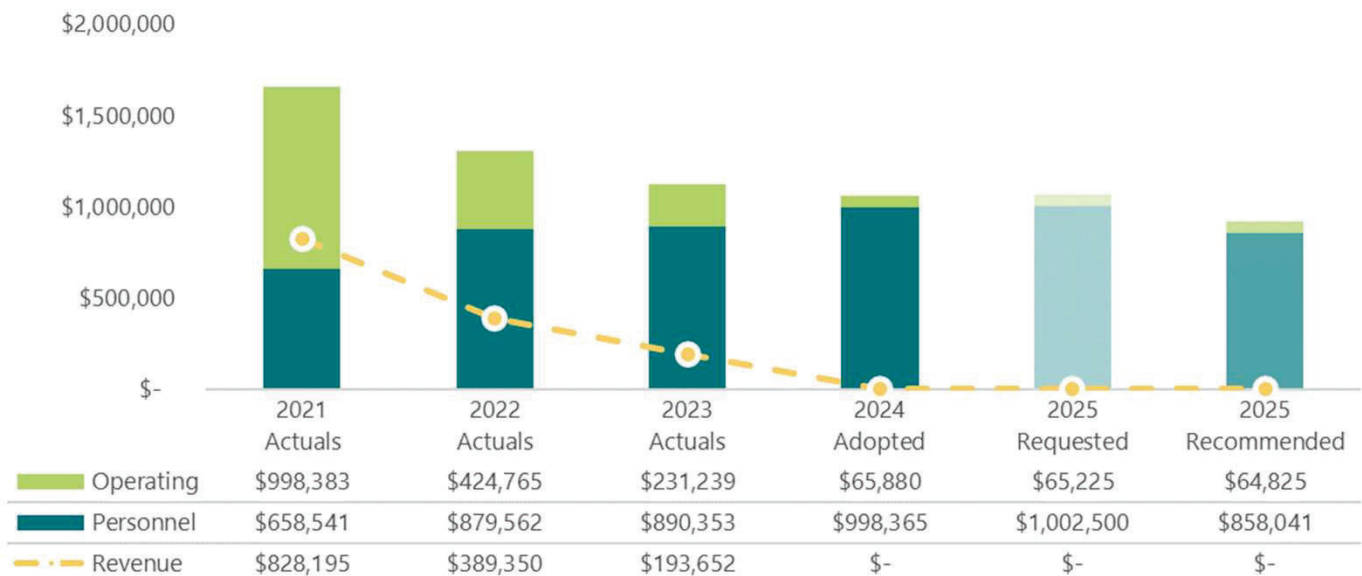
Accomplishments

- FY24 budget developed with a tax rate below revenue neutral, minimizing impact on services.
- Secured \$5M in grant awards, including \$3M for Veterans Treatment Court and six new Governor's Crime Commission awards.
- Adopted FY24-28 Strategic Plan with 90+ metrics, 14 goals, aligning with the five-year Capital Improvement Plan.

Challenges

- Delayed grant processes result from a new State financial system and the delay of an approved Federal budget.
- Integrating strategic plan performance metrics with operating and capital budgeting processes and new requests.

Budget History





Budget Summaries by Fund

Building & Development Services

Departmental Overview

The Building & Development Services department aims to provide excellent public service every day by creating and regulating policies that encourage planned growth and economic development and ensuring safety of citizens by enforcement of the North Carolina Building Code.

Full-Time Personnel History

FY23 Amended	42
FY24 Amended	42
FY25 Rec.	42

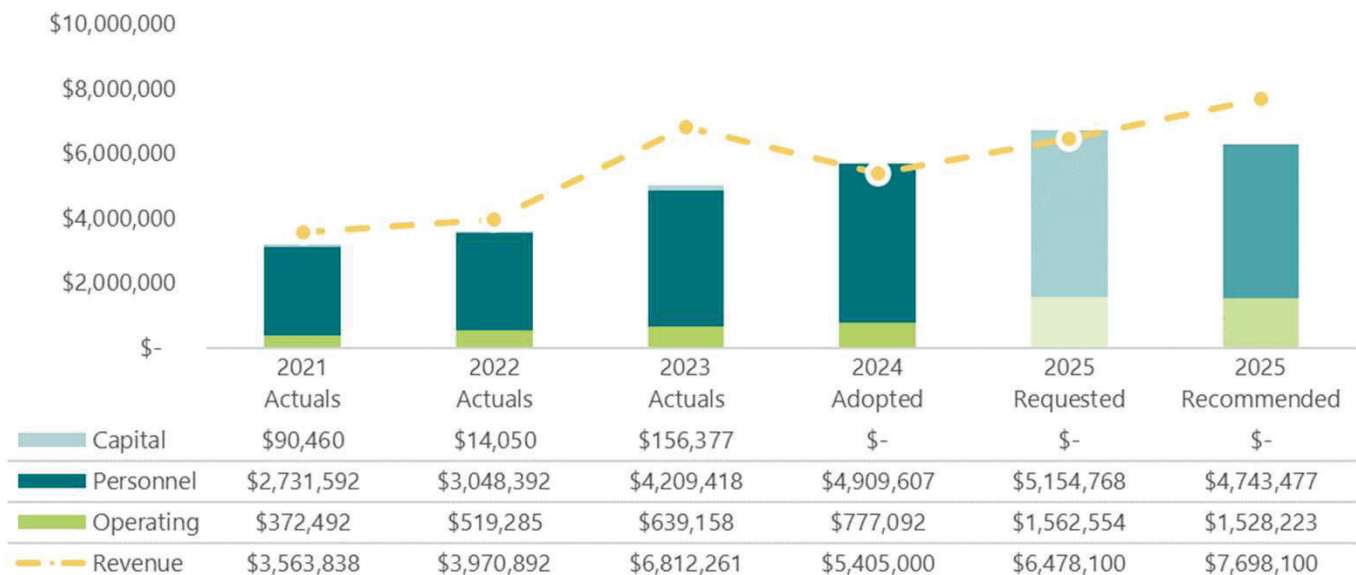
Accomplishments

- Implemented Customer Service Kiosk in lobby, advancing the goal of 100% digital permit/plan submittals.
- Completed grants, compliance, and audits for 2018ESFR, 2020URP, 2021URP.
- Subdivision reviews are now conducted by four individuals instead of one, with five review officers and all staff authorized to issue zoning permits. Three staff members are dedicated to processing various land use cases.

Challenges

- Staff shortages lead to longer wait times at fleet and a lack of replacement vehicles.
- Shortage of Licensed General Contractors for home rehabs persists, causing higher estimates due to ongoing labor cost fluctuations despite material costs stabilizing somewhat.
- Lack of synchronization between the Comprehensive Land Use Plan and the UDO poses a significant challenge. The goal is to initiate steps towards updating both documents.

Budget History





Budget Summaries by Fund

Clerk to the Board of Commissioners

Departmental Overview

The Office of the Clerk to the Board of Commissioners strives to be a trusted partner in the governance of Gaston County by encouraging participation and maximizing access to County government for all citizens.

Full-Time Personnel History

FY23 Amended	11
FY24 Amended	11
FY25 Rec.	11

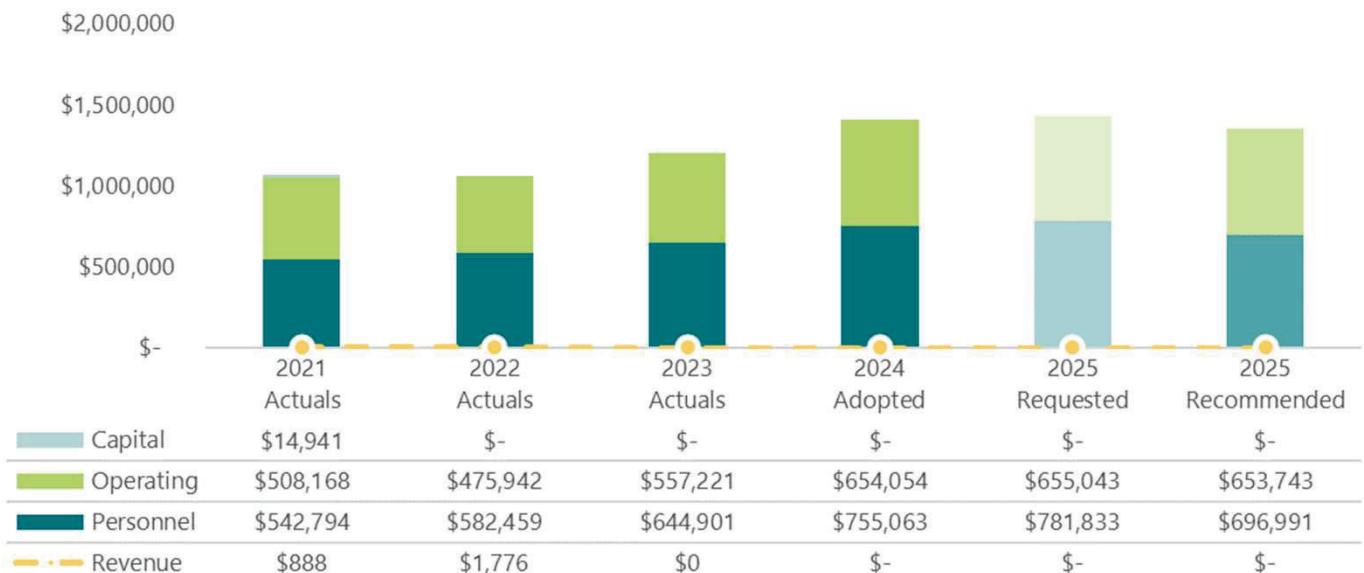
Accomplishments

- Collaborated with County contract stakeholders to develop a digital component for the centralized County contract process.
- Successfully completed scanning and indexing of the resolution repository.
- Initiated the update of department SOPs.

Challenges

- Amendments/administrative corrections submitted for past agenda items & materials can negatively affect department productivity and efficiency.
- Untimely submission of department agenda items and last-minute corrections increase the risk for mistakes, negatively impacting meeting effectiveness.

Budget History





Budget Summaries by Fund Communications (PIO)

Departmental Overview

The Communications Office connects citizens and employees with their County government, providing information about County services, programs and issues.

Full-Time Personnel History

FY23 Amended	5
FY24 Amended	5
FY25 Rec.	5

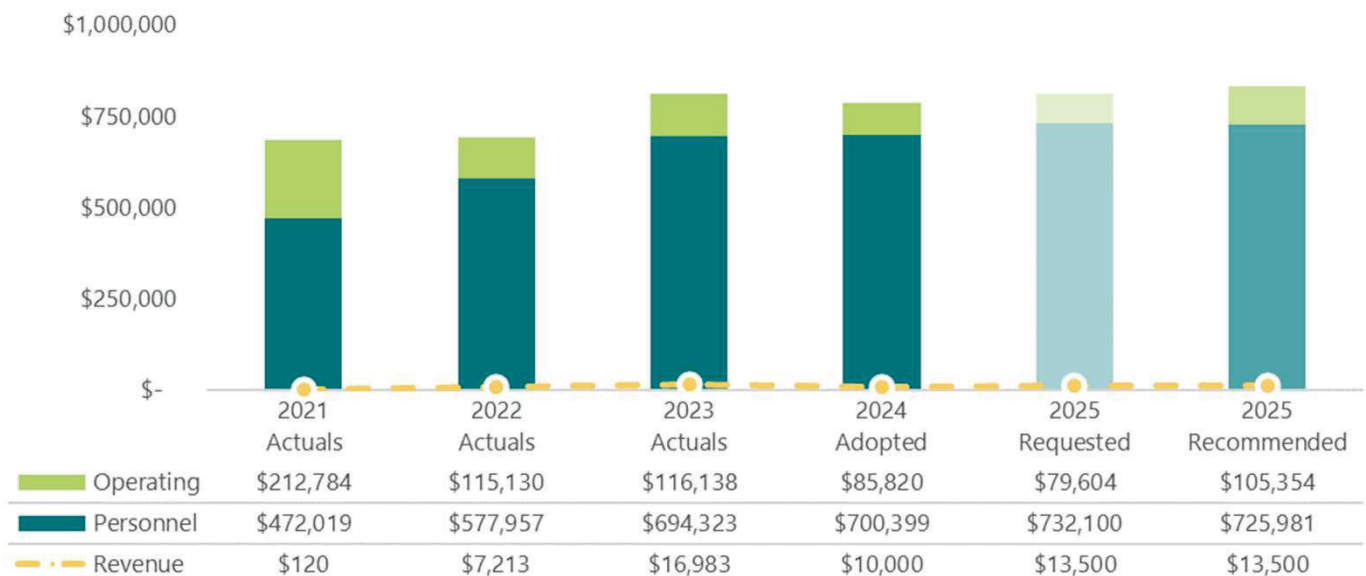
Accomplishments

- Launched Gaston Unsolved and initiated the monthly Savvy Sounds series.
- Published the highest number of Savvy Citizen podcasts in a single year, surpassing 10,000 downloads and 150 episodes, winning multiple state and national awards.
- Established connections with Neighborhood TV, resulting in over a dozen positive stories about Gaston County reaching their audience in three months.
- Collaborated with Gastonia PD, Public Health, and county employees to produce over a dozen Spanish-language videos to reach the county's Spanish-speaking population.

Challenges

- Took over leadership of a department lacking direction for nearly 12 years, addressing equipment backlog issues and making significant upgrades.
- Fostered collaboration with 30+ county departments, 13 municipalities, and nonprofits to avoid duplication and increase public awareness.
- Budgeted for a community survey to guide resource allocation and content distribution, aiming to strengthen community connections and enhance public understanding of county government.

Budget History





Budget Summaries by Fund Community Support Services

Departmental Overview

Community Support Services include ACCESS transportation; Hope United Survivor Network, which serves citizens impacted by domestic violence, sexual assault, and human trafficking; the County's Peer Support Program for first responders; the Veterans Service Office; as well as several special projects.

Full-Time Personnel History

FY23 Amended	45
FY24 Amended	51
FY25 Rec.	51

Accomplishments

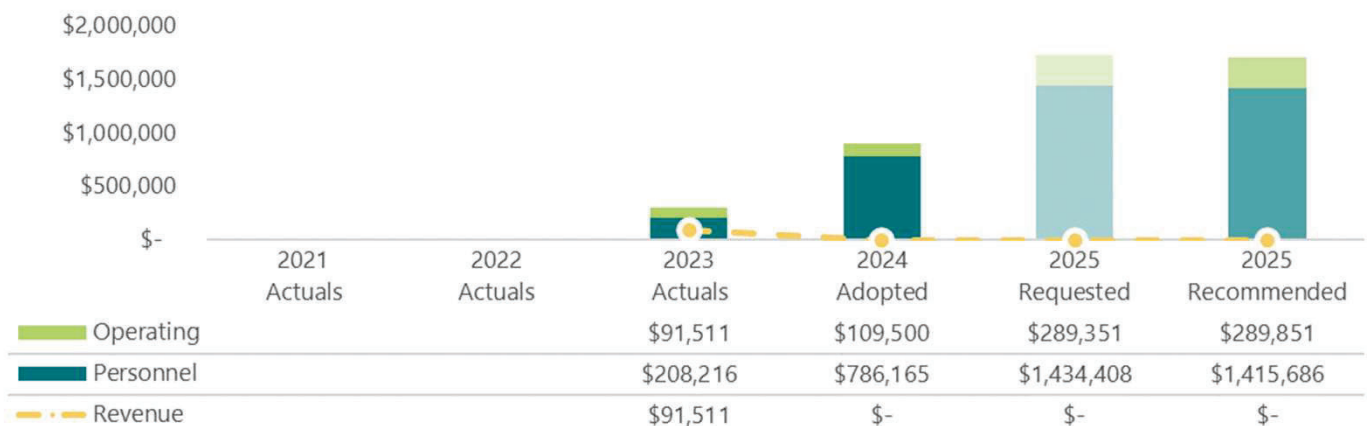
- All ACCESS transporter positions have been filled.
- The implementation of the Danger Assessment for Law Enforcement is a shared protocol among all law enforcement jurisdictions, the District Attorney's Office, courts, and HUSN. This initiative informs the DA's office of the highest-risk offenders in our community and assists in increased bond.
- With the completion of the renovation to 965 Roberts Drive, the VSO Office had a seamless transition from the temporary office back into the VSO main office with little to no disruption in service to the Veterans.
- The Cordico wellness app will be a county-wide resource accessible to all County Employees, their families, contracted staff, and retired employees as well. The wellness app aims to reduce barriers of accessibility, stigma, and further increase the utilization of services.

Challenges

- ACCESS has limited training space, especially to complete our mandatory defensive driving training annually.
- Affordable housing in Gaston County remains a struggle for our survivors. Costs are rising, and landlords are using more stringent qualifications to determine which tenants they will accept.
- The VSO office has not been able to conduct outreach within the community due to several factors, including staff and equipment limitations.
- Accessibility and having access to the appropriate levels of care and resources have been and continue to be challenges. Providing our staff with the necessary tools and resources, and meeting them where they are can further increase resource utilization and engagement.

Budget History

Community Support Services Administration

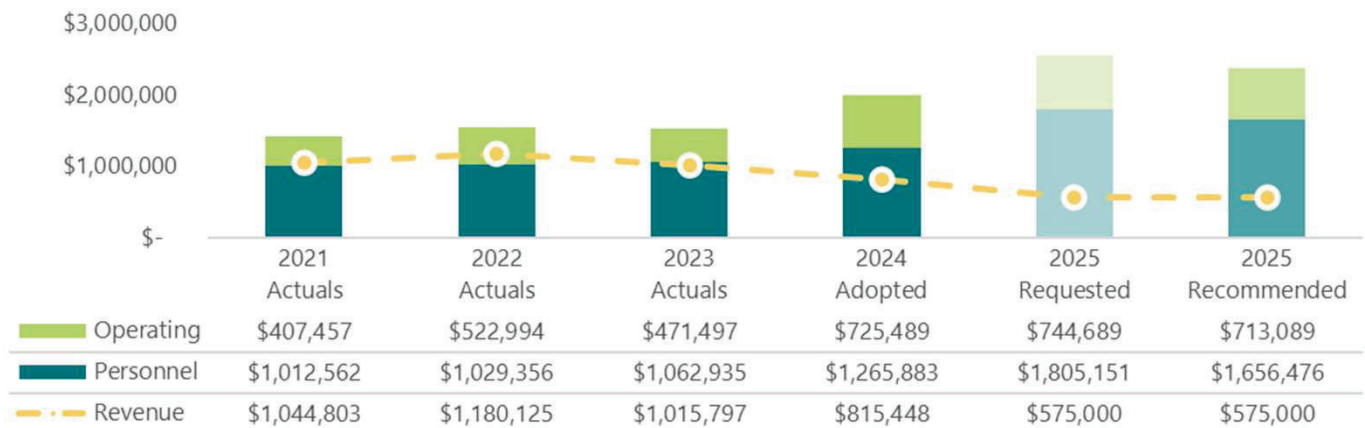




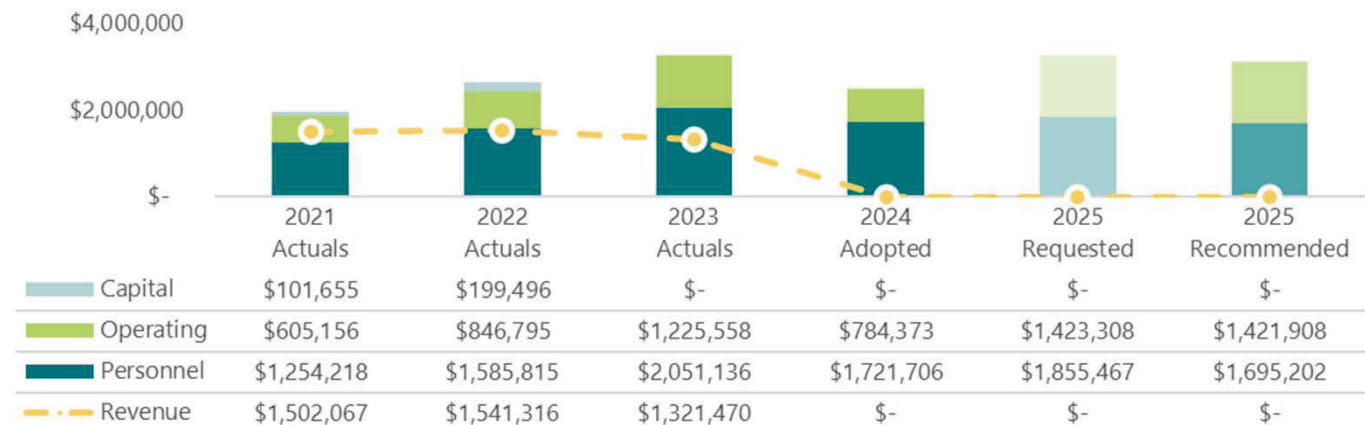
Budget Summaries by Fund Community Support Services

Budget History (Continued)

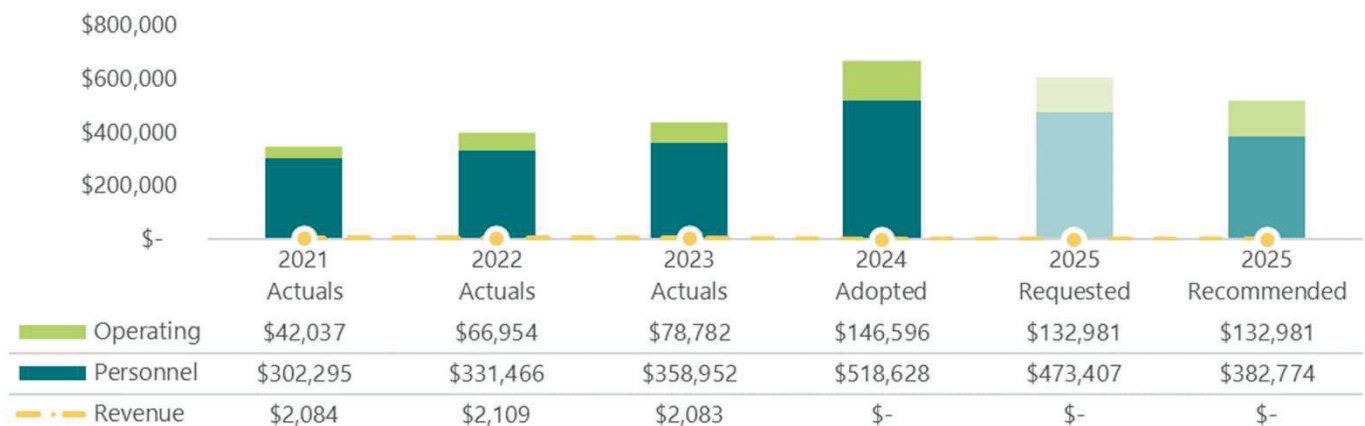
ACCESS



Hope United Survivor's Network



Veteran Services





Budget Summaries by Fund Cooperative Extension

Departmental Overview

North Carolina Cooperative Extension partners with communities to deliver education and technology that enrich the lives, land and economy of North Carolinians.

Full-Time Personnel History

FY23 Amended	4
FY24 Amended	4
FY25 Rec.	4

Accomplishments

- Improved the productivity of farms, gardens, and landscapes by providing over 500 residents with soil sample kits. Additionally, 1517 individuals enhanced the productivity of farms, gardens, and landscapes as a result of Extension instruction hours. Furthermore, 130 residents initiated home food production projects.
- Provided health, food, and nutrition programming to 1767 Gaston County residents, and engaged 1346 youth in school enrichment programs. Additionally, Extension's Triple P Parenting education program had 36 court-mandated parents graduate from the intensive 8-week program.
- Through various volunteer organizations (4-H, ECA, Master Food Volunteers, Extension Master Gardeners), 8,597 contacts were made by volunteers, and about 10K volunteer hours were logged.

Challenges

- The Gaston Citizens Resource Center was last remodeled in 2000 and is in need of upgrades to the carpet/floors, repair/replace conference center walls, and improvements to the HVAC system.

Budget History





Budget Summaries by Fund

County Attorney

Departmental Overview

The County Attorney's office provides a broad range of legal services directed at promoting the mission, vision, core values and public service objectives of Gaston County.

Full-Time Personnel History

FY23 Amended	5
FY24 Amended	5
FY25 Rec.	5

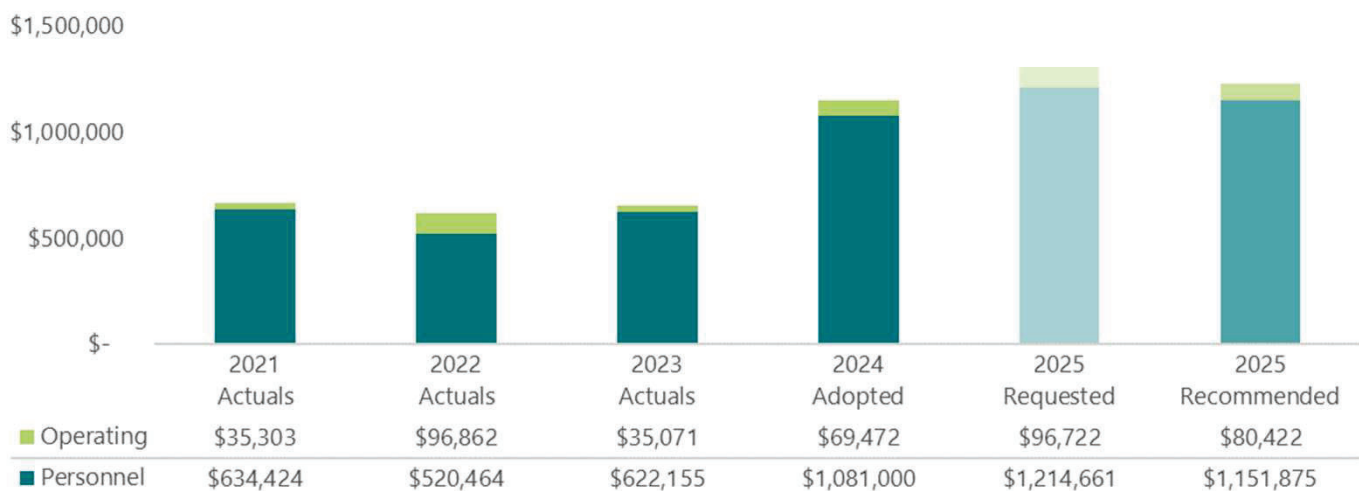
Accomplishments

- The County Attorney's office handled 157 auto and property damage claims.
- The County Attorney's office reviewed, negotiated, and/or approved 556 new contracts and 196 contract amendments.
- Training on discipline and corrective action was provided to all supervisors and directors in the County.

Challenges

- The County Attorney's Office has numerous file cabinets with paper files that need to be converted to electronic files due to a lack of office space.
- The Office of the County Attorney has been working at or above capacity and requires additional staff to meet the growing workload.
- Creating a Standard Operating Procedure (SOP) to assist with training new employees and ensure the continuation of the delivery of advice and counsel to departments.

Budget History





Budget Summaries by Fund County Manager

Departmental Overview

The County Manager's office provides effective, equitable and supportive leadership and direction to the Gaston County organization by encouraging innovation, continuous improvement, thoughtful dialogue and equitable treatment of county employees and all residents of Gaston County.

Full-Time Personnel History

FY23 Amended	<div></div>	9
FY24 Amended	<div></div>	9
FY25 Rec.	<div></div>	9

Accomplishments

- Completed a successful FY24 budget process, including the lowest tax rate on record, without using General Fund fund balance appropriation.
- Implemented the County's five-year Capital Improvement Plan.
- Led collaborations with local government, nonprofits, the Gaston-Lincoln-Cleveland Continuum of Care, and faith organizations to combat homelessness.

Challenges

- Ensuring services are delivered in the most efficient and effective manner while prioritizing the health and safety of staff and residents.
- Responding to the rapidly evolving needs of a growing community while ensuring long-term strategic success.

Budget History





Budget Summaries by Fund County Police

Departmental Overview

The mission of the Gaston County Police Department is to enhance safety and security through police services, which reflect our compassion and concern for the quality of life of all residents.

Full-Time Personnel History

FY23 Amended	256
FY24 Amended	256
FY25 Rec.	256

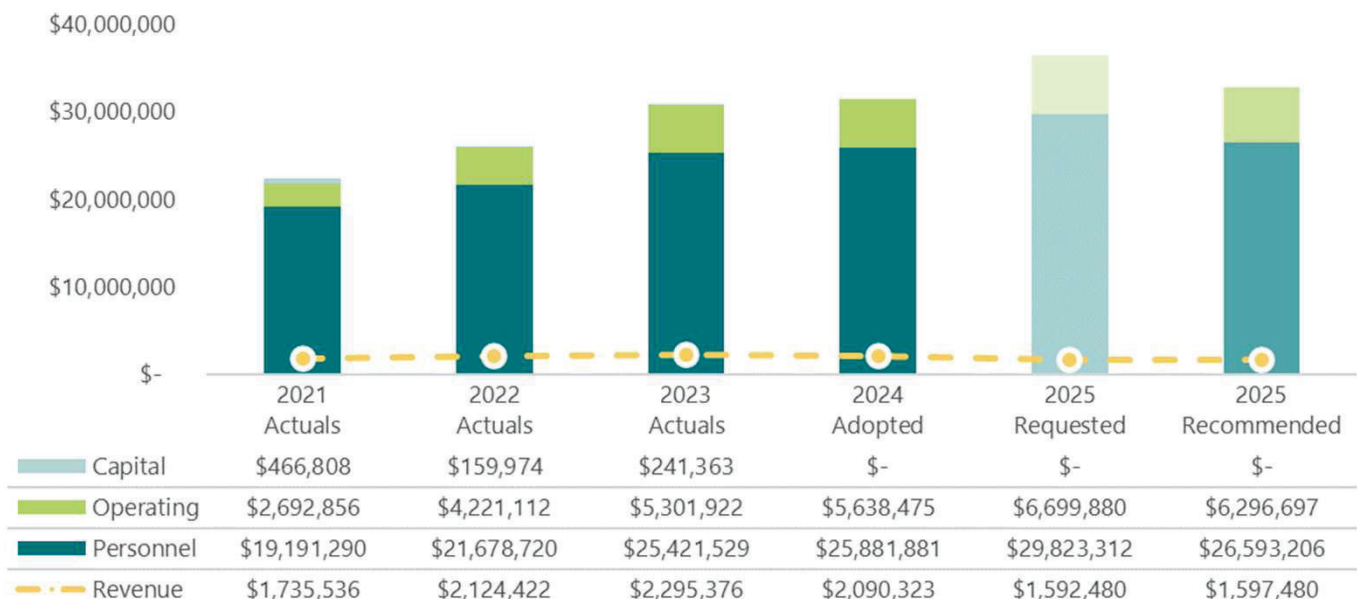
Accomplishments

- Improving animal adoptions with programs such as Empty the Shelters, Clear the Shelters, Staycations, Daycations, Seniors for Life, etc.
- Achieved strategic goal of answering 911 calls within 10 sec. 90% of the time (91.89% in 2023). 911 calls were up 3% from 2022, with telecommunicators answering 145,127 calls.
- By participating in DA-LE, providing training, peer support, law enforcement (LE) services, and incorporating municipal agencies with our specialized units, we have improved coordination with county departments and local municipalities to provide a higher level of service delivery.

Challenges

- The animal shelter has stayed at maximum capacity throughout 2023, particularly with dogs. Staff has had to double up kennels, and rely heavily on fosters and rescues. This does not even mention the approximately 1400 dogs on the owner surrender waiting list.
- In 2023, we processed and monitored 549,929 calls, representing a six-year high. This is an increase of 23,000 from 2022 and 16,000 from 2021. The number of calls we handle has significantly grown yearly for over a decade, but our staffing level has remained the same.
- The increasing rate of overdoses due to the opioid crisis in Gaston is a significant challenge. Despite the efforts made so far, the problem persists, with overdoses up by 12% last year.

Budget History





Budget Summaries by Fund

Economic Development Commission

Departmental Overview

As the lead economic development agency in Gaston County, the Economic Development Commission (EDC) is dedicated to attracting and retaining desirable businesses and employers to continue improving and diversifying economic opportunities for the residents we serve.

Full-Time Personnel History

FY23 Amended	8
FY24 Amended	8
FY25 Rec.	8

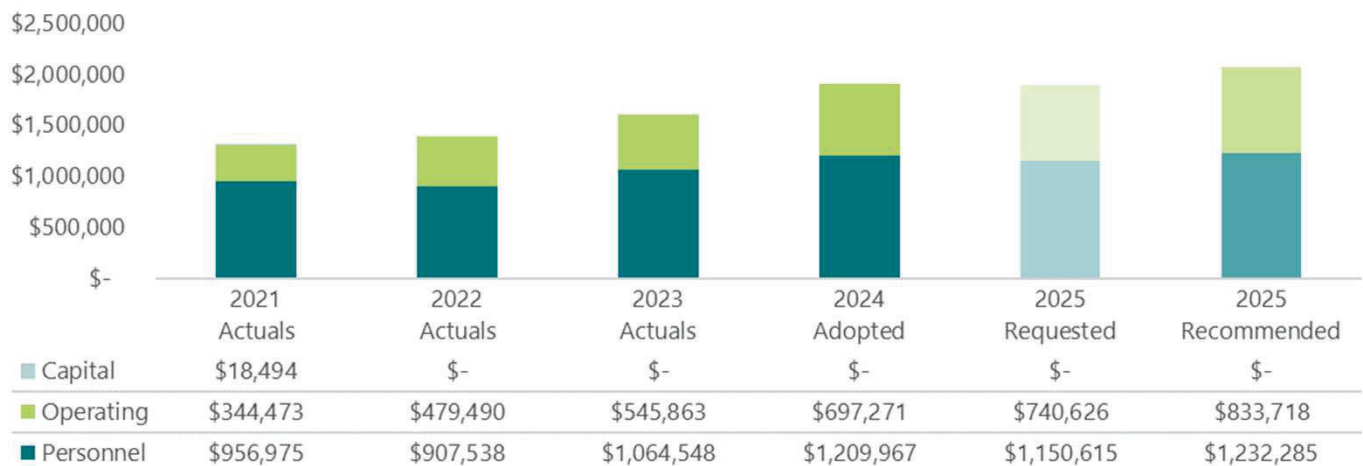
Accomplishments

- Multiple existing industry expansions including the Gold Bond/National Gypsum Expansion that announced 11 new jobs and \$90 million expansion.
- Celebrated multiple grand opening events for projects won, including Newell Brands, Polykemi, and Chronicle Mill.
- Celebrated multiple groundbreaking events, including Premix at Apple Creek, Gateway Medical Center, and Osage Mill.
- Assisted with multiple new shell building developments including buildings at Gateway 85, SouthRidge85, Gaston Commerce Center, NorthWest Gateway Logistics Park, The Oaks Commerce Center, and the Oaks Logistics Center.

Challenges

- It is becoming more difficult to find land that is available for development. The County will need partners for land, utility, and financial assistance when we begin development of another industrial park.
- There is a huge need for the extension of county water and sewer to certain areas of the county. Without this investment, land cannot be developed for industrial use.
- Existing industries are facing issues with their existing workforces. Issues include recruiting and retaining quality hires, maintaining the quality of life for employees, and the availability of County-based resources such as recycling centers.

Budget History





Budget Summaries by Fund Elections

Departmental Overview

The mission of the Gaston County Board of Elections is to promote and conduct fair, honest, impartial, and efficient elections so all eligible residents of Gaston County may exercise their right to vote. The Gaston County Board of Elections shall adhere to all federal and state laws that govern elections and shall strive to educate the residents of Gaston County on the election process and protect democracy as a concept and form of government.

Full-Time Personnel History

FY23 Amended	4
FY24 Amended	4
FY25 Rec.	4

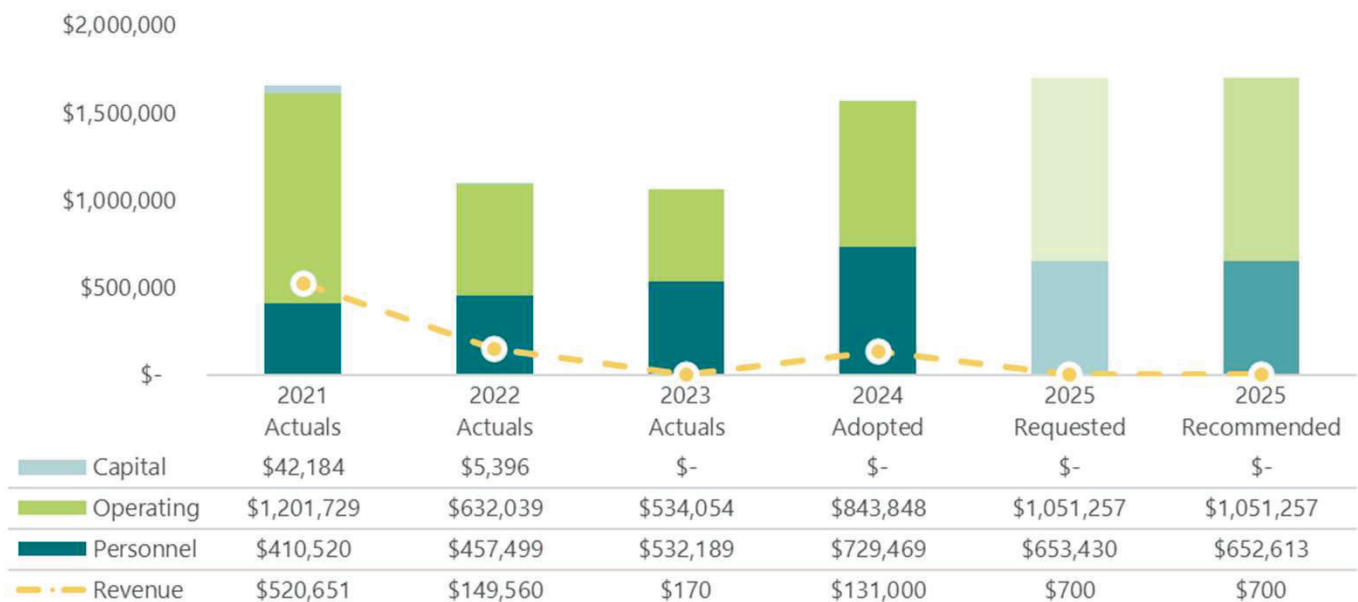
Accomplishments

- Fully integrated online precinct worker training courses to complement our in-person precinct worker training classes for nearly 500 election day and early voting workers.
- Assisted nearly 100 voters at numerous assisted living facilities with voter changes and absentee ballot requests.
- Successfully administered municipal elections in 13 municipalities in Gaston County with the highest voter history accuracy rate due to improved accounting procedures for precinct workers.

Challenges

- Election law and legal challenges to existing election law and redistricting changes.
- Continued voter misinformation and disinformation about the election process, and voting experiences will be rampant prior to the 2024 Presidential General Election.
- Navigating elections safely and securely in a post-pandemic world will continue to be a challenge.

Budget History





Budget Summaries by Fund

Emergency Management & Fire Services

Departmental Overview

The Office of Emergency Management and Fire Services will provide emergency preparedness and coordinate the provision of fire services to Gaston County with integrity, compassion, and a commitment to improving the County's resiliency and success. We are dedicated to continuous improvement through education, training, and innovation.

Full-Time Personnel History

FY23 Amended	10
FY24 Amended	10
FY25 Rec.	11

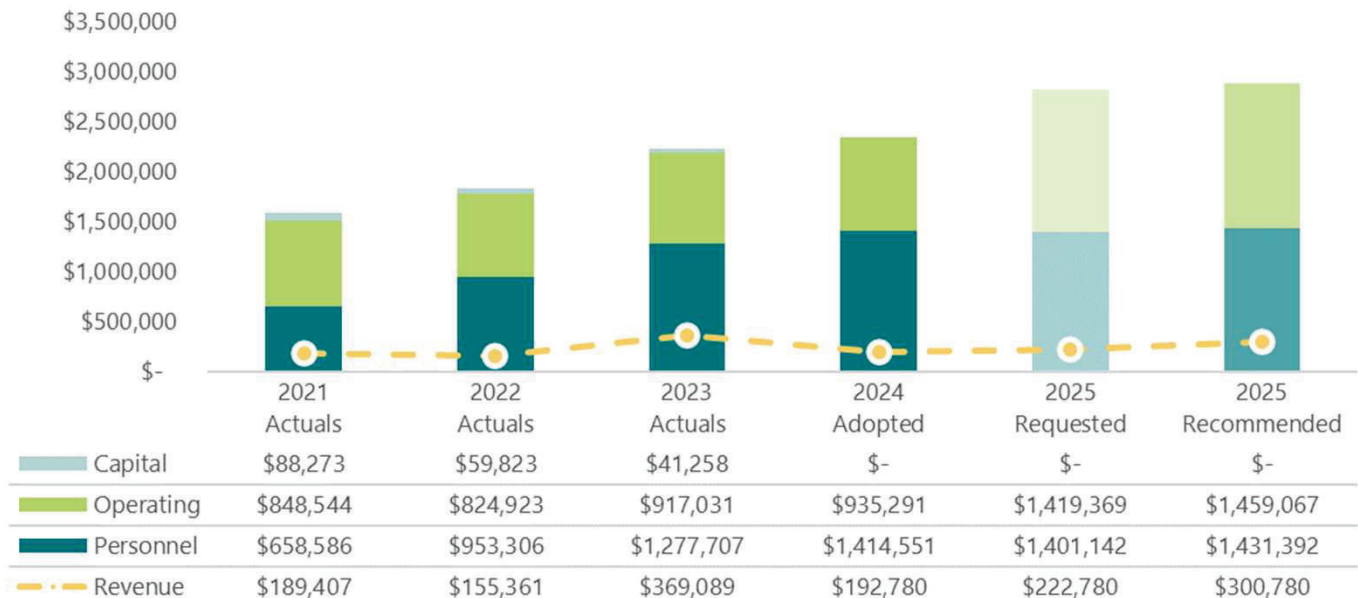
Accomplishments

- Expanded the Fire and Life-safety education program to include the new All-Hazards simulator.
- Completion of Phase I of the outdated Emergency Operations Plan.
- Expanded training, certifications, and performance measures for the staff.

Challenges

- Need to finalize the fire contracts. Still operating under a 2014 contract.
- Need additional staff to assist with delinquent mandated fire and life-safety inspections.
- Need additional staff to assist with business associated with the multiple Gaston County fire departments.

Budget History





Budget Summaries by Fund Finance

Departmental Overview

The Gaston County Finance Department provides excellent public service to all residents and employees by safeguarding the County's resources, accurately recording all financial transactions and reporting activities in accordance with applicable laws, generally accepted accounting principles and County policies.

Full-Time Personnel History

FY23 Amended	20
FY24 Amended	20
FY25 Rec.	20

Accomplishments

- Finance led a collaboration with representatives from across the County to overhaul the County's Travel Policy, including training and implementation of the new policy and procedures.
- Finance completed the GASB 96 implementation, which requires governments to disclose descriptive information about subscription-based technology arrangements.
- Finance staff conducted the first Countywide physical inventory in over 20 years.

Challenges

- Continuous regulatory changes and new standards must be implemented in a timely manner.
- The talent pool for accounting/finance professionals is shrinking at an alarming rate, requiring local governments to compete with the private sector for staff.
- Recent retirements and turnover in the department have led to a loss of institutional knowledge that we have been unable to replace.

Budget History





Budget Summaries by Fund

Gaston Emergency Medical Services (GEMS)

Departmental Overview

Gaston Emergency Medical Services (GEMS) provides excellent public service every day by providing timely, superior quality, all-hazards Emergency Medical Services to preserve and enhance the quality of life for the residents and visitors of Gaston County.

Full-Time Personnel History

FY23 Amended	134
FY24 Amended	141
FY25 Rec.	141

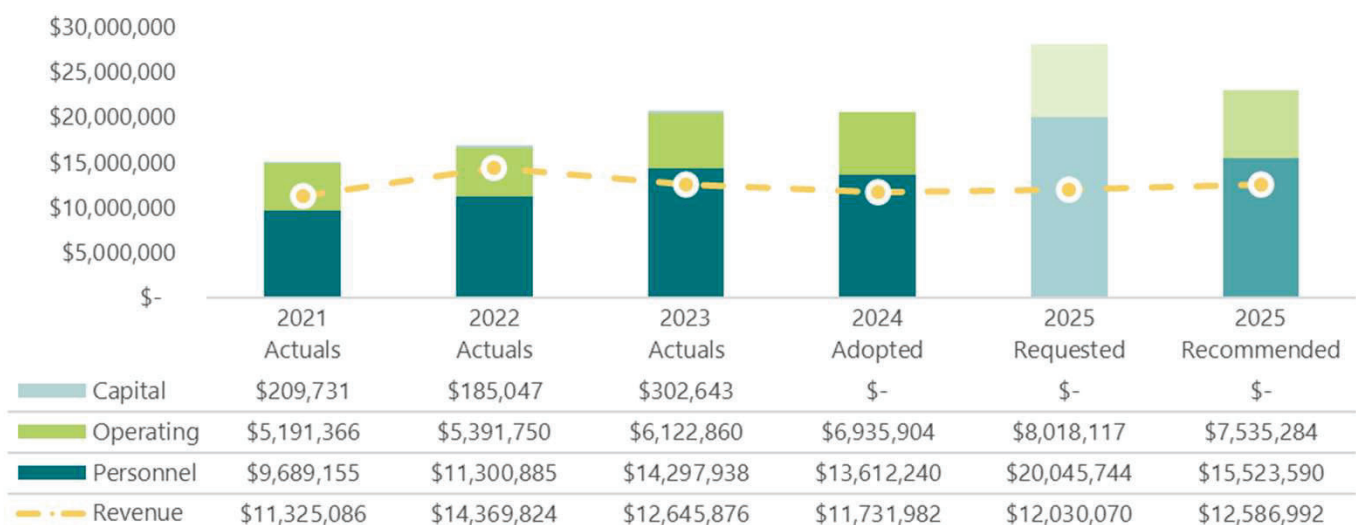
Accomplishments

- GEMS continues to successfully and broadly collaborate and partner with many other departments and agencies, both within county government and within the community at large. Some examples within county government are with CSS, DSS, Health, Police, OEMFS, and HUSN.
- Expanded our Community Paramedicine program to 24/7 coverage, focusing on high-frequency utilizer reduction, opioid overdose follow-up and MAT treatment, and homebound/homeless vaccinations.
- GEMS continues to successfully navigate nationwide shortages of EMTs and Paramedics through employee engagement, great equipment, and medical protocols, and an all-hazards EMS preparedness and response focus. Examples are work schedule variety, boot camp EMT and Paramedic training, and special teams.

Challenges

- EMS providers, most of whom have families and children, struggle to find childcare that is affordable, flexible, and reliable enough for the schedules our personnel must work.
- We are arguably a victim of our own success. More and more groups request EMS standbys at various events. This is challenging not only in maintaining our overtime budget but in the toll it takes on our people. Unit shortages often cause issues as well.
- Call volume relative to resources continues to be a challenge. Unit Hour Utilization is over the industry-recommended level 91% of the time.

Budget History





Budget Summaries by Fund

Human Resources

Departmental Overview

Human Resources is a strategic partner in supporting Gaston County's departments by maximizing human capital and aligning it with organizational initiatives, values, strategies and the needs of all stakeholders through equitable policies, programs and services.

Full-Time Personnel History

FY23 Amended	16
FY24 Amended	16
FY25 Rec.	16

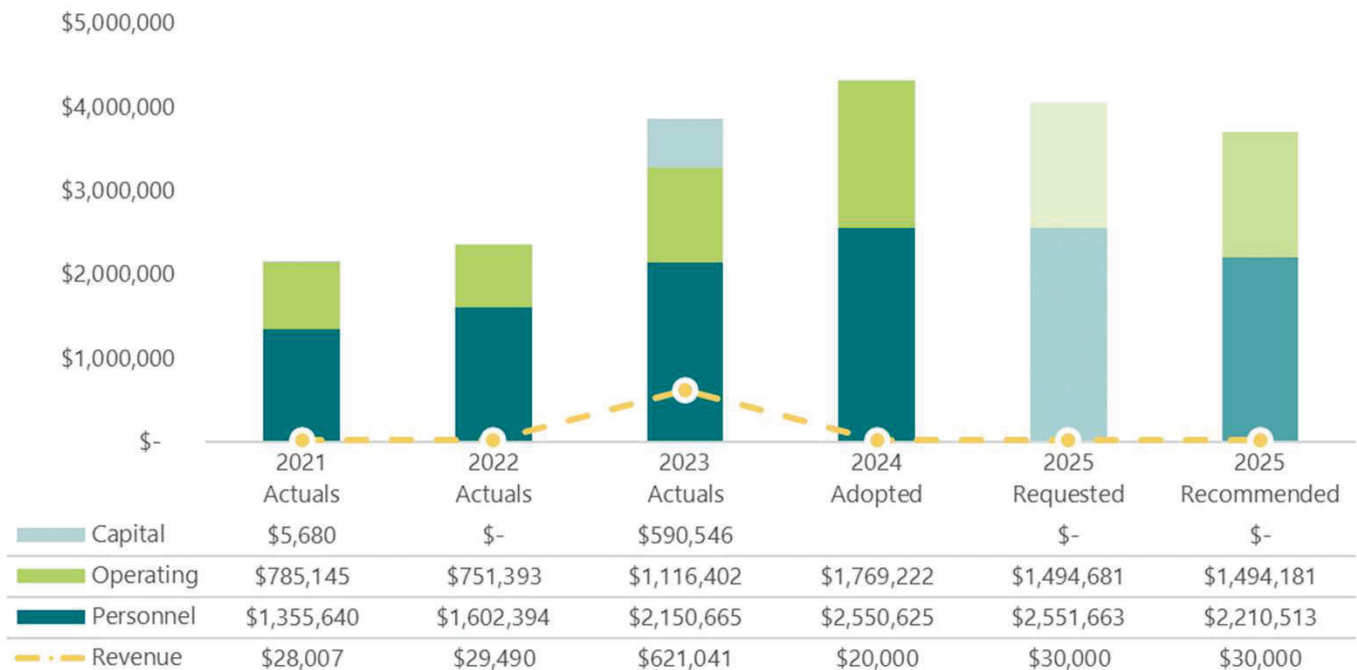
Accomplishments

- Completed and implemented a new applicant tracking system.
- Completed RFP and selection process for a new employee wellness center, which opened in January 2024.
- Completed organizational range analysis.

Challenges

- Inefficient distribution of workloads.
- Increased workloads and limited capacity to take on new initiatives.
- Lack of personnel in key positions with major job functions.

Budget History





Budget Summaries by Fund Information Technology

Departmental Overview

Information Technology works to ensure County systems are highly available and secure, enabling County departments to provide excellent public service.

Full-Time Personnel History

FY23 Amended	34
FY24 Amended	34
FY25 Rec.	34

Accomplishments

- ESRI Portal allows the sharing of GIS data internally without County employees having to have ESRI licenses. Using security groups provides the department publishing the data with the capability to limit who can view the data.
- Our 5-year RICOH multifactor printer lease ended at the end of FY23, and our entire leased printer fleet was replaced. Our fleet grew from 104 devices to 119.
- We upgraded our VOIP phone system from ShoreTel to Mitel CONNECT. This was necessary to stay on a supported version of the software. The new interface is easier for staff to use, with features like call forwarding

Challenges

- We continue to have issues finding qualified candidates for certain positions.
- Technology costs have risen exponentially over time. Many of our vendors have a built-in cost increase for support and maintenance that is either established upfront, or they stipulate a percentage increase for support. Supply chain issues have contributed to an increase in costs for hardware.
- Expertise is declining as vendors lose institutional knowledge and are understaffed. This affects the level of support we receive from our vendors.

Budget History





Budget Summaries by Fund Internal Audit

Departmental Overview

Gaston County Internal Audit provides excellent public service by providing objective, reasonable assurance that the County has an operating and effective system of internal controls and assists members of management in evaluating the efficiency and effectiveness of operations.

Full-Time Personnel History

FY23 Amended	2
FY24 Amended	2
FY25 Rec.	2

Accomplishments

- Onboarded over 25 employee hotline tips and complaints since inception (April 1, 2023); collaborated with and assisted HR with complaints that were personnel-related.
- Spent 1.5 months assisting Finance with depository bank reconciliation to ensure the timely completion of their ACRF audit.
- Saved the County over \$100k annually using No Cost Solutions utility consultants by collaborating with other departments that pay utility bills.

Challenges

- Only producing on average 1 audit report per year due to working on non-audit time-sensitive projects on behalf of CMO, department requests, or hotline investigations.
- Not staffed sufficiently to assist the County with more process improvements.
- Annual risk assessments that are required by our professional standards have been difficult to accomplish due to time constraints and staffing.

Budget History





Budget Summaries by Fund Library

Departmental Overview

The Gaston County Public Library will serve the residents of Gaston County and be a vital, inclusive, and evolving resource dedicated to creating a connected, collaborative, and engaged community through literacy, recreation, and lifelong learning.

Full-Time Personnel History

FY23 Amended	45
FY24 Amended	45
FY25 Rec.	45

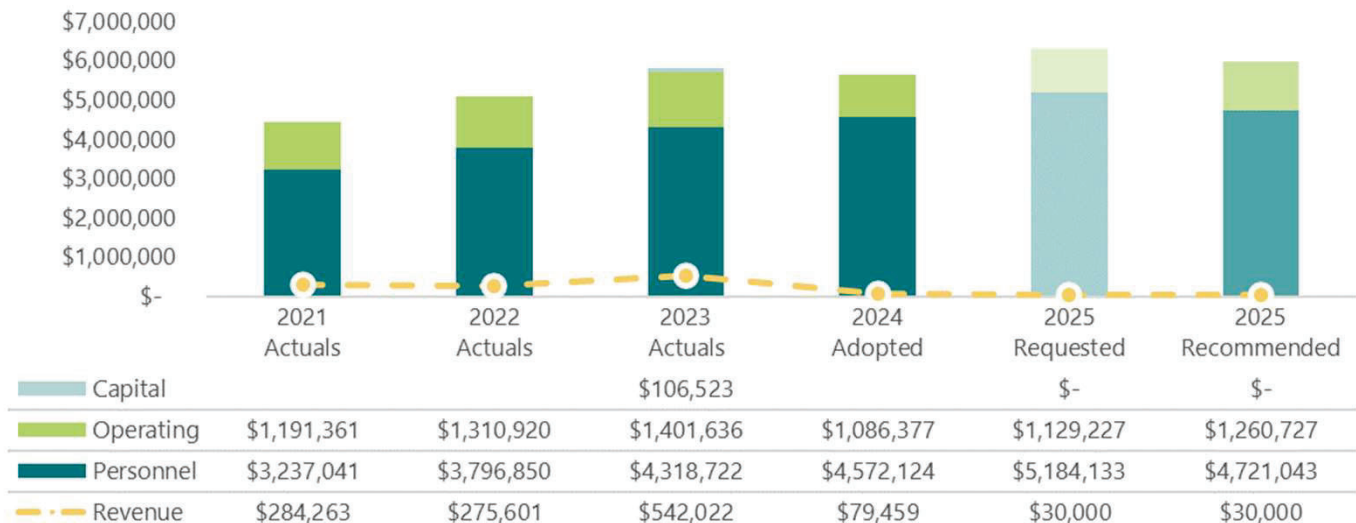
Accomplishments

- Provided free seed libraries, community coat closets, free hygiene items at all 10 locations. People cannot learn and grow if they don't have enough food, proper clothing, or a sense of self-esteem. These services address these factors and enable people to feel welcomed and included at the Library.
- Completed 13 of 17 FY22/24 Goals that focused on literacy, outreach, infrastructure, and inclusivity. For FY24/28, our focus will be on removing barriers, expanding services to the underserved, increasing professional development for staff, and increasing staff to accomplish these objectives.
- Using additional State Aid, we have replaced many nonfunctional items and have made enhancements at all locations with new book drops, new shelving units, and new furniture. At the Main Library, we have installed cubicles and added new furniture in work areas to increase workflow efficiency.

Challenges

- With a growing population, we are out of room in several of our branches, especially during story time or other literacy events. The rate of additional housing is moving faster than we can accommodate more visitors. Need to explore non-building alternatives like kiosks, mobile digital labs, etc.
- It is a constant challenge to expand needed services and cover service desks due to staffing limitations. The number of hours branch staff are alone in the building increased from 4.7 to 6 hours/week. Performance stats increase, along with an increase in staff absences, burnout, and frustration.
- Succession planning is needed. We have made progress identifying positions and staff impacted by the plan. But with limited staffing, we can't put much action behind the plan. Need more staff to allow time for job shadowing, creating position manuals, and participating in professional development.

Budget History





Budget Summaries by Fund Museum

Departmental Overview

The Gaston County Museum exists to interpret the art and history of Gaston County and the region through education, preservation, and collection.

Full-Time Personnel History

FY23 Amended	6
FY24 Amended	6
FY25 Rec.	6

Accomplishments

- Acquired a national-scale gift of 250 works of art from Gastonia native, John T. Biggers, from the Hazel Biggers Trust; making the Gaston County Museum of Art & History one of only 3 major collections of the artist's work in the country.
- Contracted Odyssey Associates to develop a comprehensive marketing and fund development plan as identified in the museum benchmarking study results.
- Reconstituted the Board of Trustees through an examination of the recruitment process, advanced board training, and expansion of fundraising responsibilities.

Challenges

- Staffing shortages over the past year have resulted in the hiring of 60% of museum staff over several months. Onboarding new leadership staff while maintaining operations remains a challenge.
- Preservation and maintenance of the museum's historic structures remain a significant challenge. Exterior structural features such as historic glass windows, and brick cleaning and repair are top priorities.
- The John T. Biggers' gift is a monumental addition to the museum's collection. Preservation and display of the collection at the rate in which the public wishes to see it exhibited is a challenge that requires space, professional services, supplies, and specific building requirements.

Budget History





Budget Summaries by Fund

Natural Resources

Departmental Overview

The department of Natural Resources serves the people of Gaston County by protecting and improving their soil, water, air, plant and wildlife resources through conservation planning, engineering, education, and regulatory programs.

Full-Time Personnel History

FY23 Amended	11
FY24 Amended	13
FY25 Rec.	13

Accomplishments

- Partnership with USDA in the Beaver Management Assistance Program has led to 14 applications and completed projects in FY2023.
- Utilization of the department drone has increased the efficiency and effectiveness of sediment and erosion control site inspections.
- Surveys given to 970 5th-12th grade students indicate increases in environmental knowledge, curiosity, self-awareness, and 21st-century skills due to environmental education programs offered by the Gaston Natural Resources Department.

Challenges

- It is difficult to meet the environmental education needs for over 50 schools with only one full-time, permanent position.
- Progress has been made toward reaching full functionality of the system for inspection reports, but it has been a long process. Required data collection is also cumbersome and time-consuming.
- Title changes and restructuring of the department have led to responsibility and workload changes. Erosion control and stormwater plan review service has increased; however, service related to field work on construction sites and farms has decreased.

Budget History





Budget Summaries by Fund Parks & Recreation

Departmental Overview

The Gaston County Parks & Recreation department enriches the quality of life for residents by providing parks, facilities, and activities that promote health, wellness, learning, and fun.

Full-Time Personnel History

FY23 Amended	18
FY24 Amended	21
FY25 Rec.	21

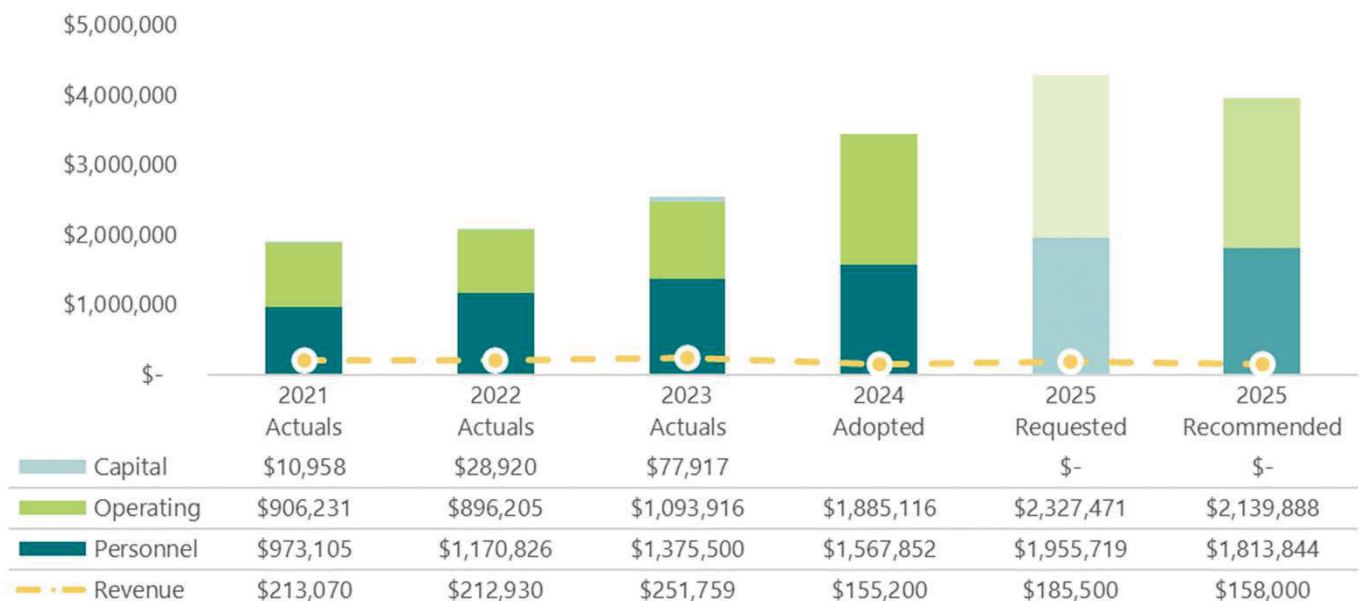
Accomplishments

- The department added 10 new programs, including a week-long summer camp in the Historic Village and a Family Camp Out in Dallas Park.
- The splash pad has attracted families to the park to enjoy water cannons, spray features, and the tipping bucket. The enjoyment observed spans all ages, backgrounds, and abilities, making it a priceless experience.
- Acquisition of South Point Access, Catawba Cove, and Spencer Mountain Access

Challenges

- The senior center is now 16 years old and in need of some repair work and upgrades. Our parks need updated bathroom facilities, lighting, fencing, and playgrounds.
- With the addition of the new properties, it has added significant drive time between the parks. South Point Access has added 68 acres for staff to maintain.
- We saw a significant increase in staging, artists, and transportation this year for Cotton Ginning Days.

Budget History





Budget Summaries by Fund Public Health

Departmental Overview

Gaston County Public Health is committed to protecting, promoting and preserving the health and well-being of all Gaston County residents.

Full-Time Personnel History

FY23 Amended	176
FY24 Amended	177
FY25 Rec.	177

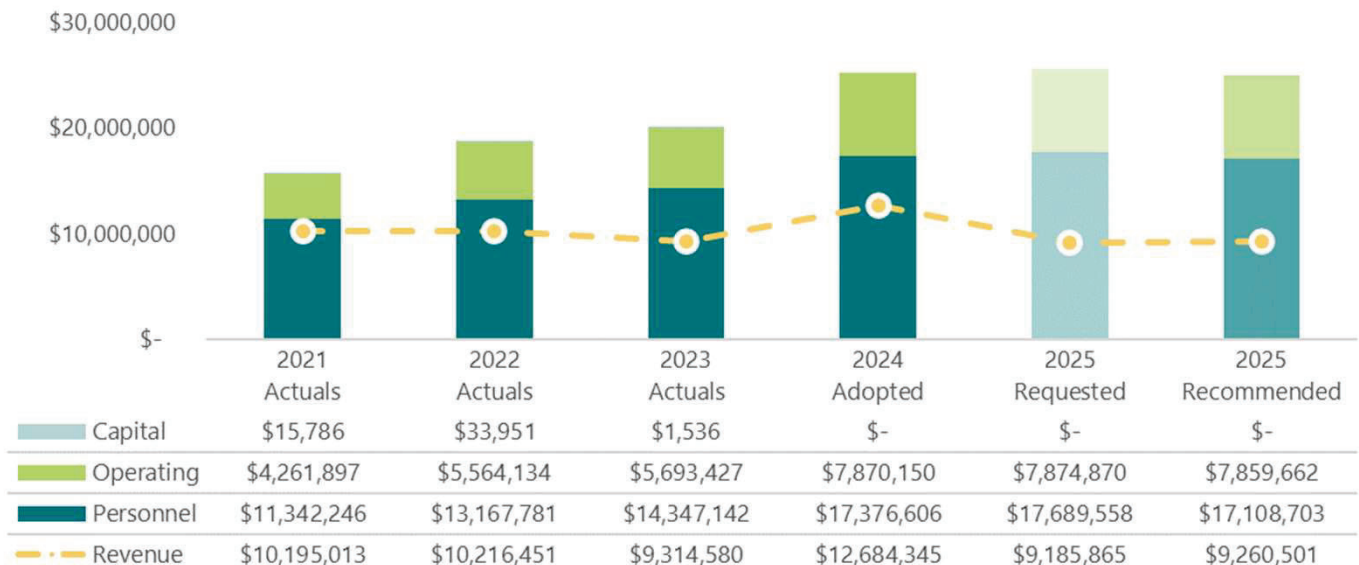
Accomplishments

- The Adolescent Health Education Team facilitated 115 school health classes and three trainings for health teachers in 2023.
- All onsite wastewater and well forms are now available on the website. This allows the public to complete and upload all required documents electronically.
- Tremendous work by our Immunization team to increase compliance with mandatory school vaccinations: outreach started months in advance of exclusion week, and a Saturday clinic (serving 42 children) and additional immunization appointments were added in that week (233).
- Transition of accounts payable, revenue, p-cards, and grants to an electronic process, including submission, tracking, and saving, to increase efficiencies, provide easier access to documentation, back up duties, and to be more environmentally conscious.

Challenges

- Engagement of clients/community; attendance and interest in community meetings and educational programs are lower than pre-COVID.
- New legislative changes for onsite wastewater rules, private bars, and sanitation of childcare centers.
- Reassessing our community partners to determine if they are fulfilling their responsibilities outlined in the MOUs
- Forecasting future trends in expenses after the COVID-19 pandemic and revenue after Medicaid Transformation.

Budget History





Budget Summaries by Fund Public Works

Departmental Overview

Public Works oversees Fleet Services, Facilities Maintenance, and the Print Shop. The department also includes the Solid Waste & Recycling division and the Renewable Energy Center, which are summarized under the Solid Waste Fund section.

Full-Time Personnel History

FY23 Amended	31
FY24 Amended	35
FY25 Rec.	35

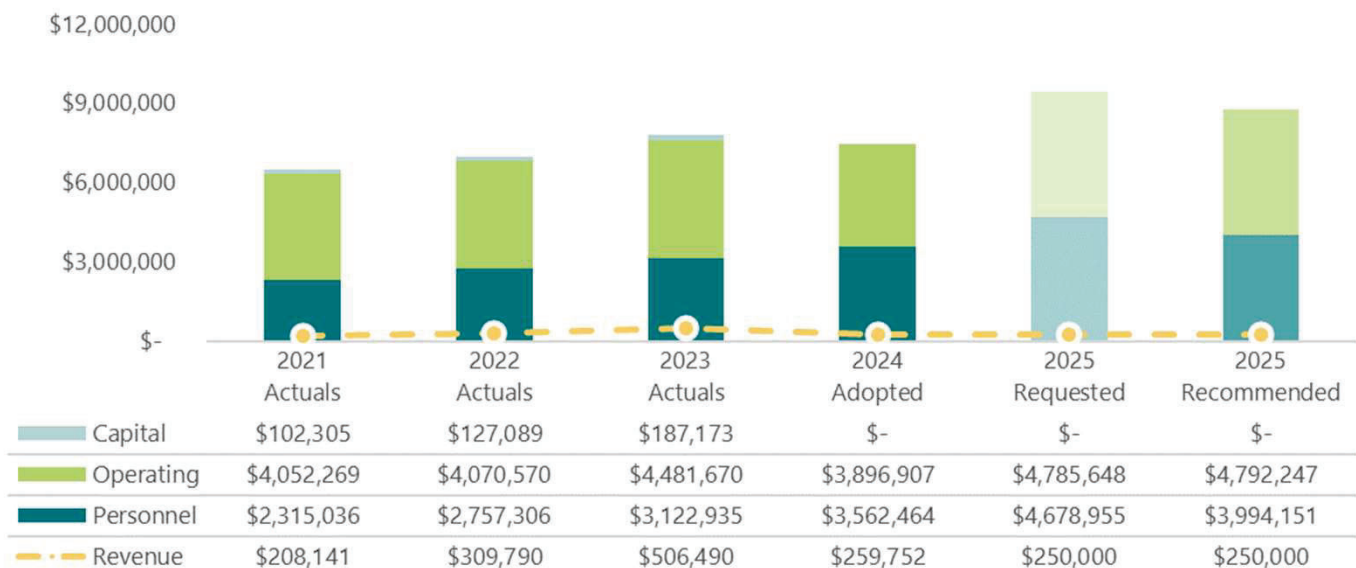
Accomplishments

- All of the completed operating projects for this year were finished at or under budget. Additionally, 30 out of the 32 projects were completed on time or early.
- Collaborated with external vendors, not only maintaining a continuous workflow but also actively engaging in knowledge transfer.
- Successfully recruited and onboarded a highly skilled County Courier, enhancing operational efficiency by strategically redefining and optimizing the role to harness the full potential of the new hire.
- Successfully restriped the fire lane in front of the Sheriff's Office, creating a designated area for loading and unloading.

Challenges

- Facilities Management operations and storage are spread out among 12 discrete locations and need a central facility for offices, shops, storage, tools, equipment, and operations to enable us to work more effectively and efficiently.
- Confronted with the challenge of maintaining a growing number of vehicles beyond 100k miles, necessitating twice the effort to keep them operational.
- Paper costs and fluctuations in availability, necessitating strategic considerations for effective cost management and sourcing solutions.
- Limited availability for citizen parking in the south lot.

Budget History





Budget Summaries by Fund Register of Deeds

Departmental Overview

The purpose of the Register of Deeds office is to preserve documentary evidence of public transactions in accordance with applicable laws and in such a manner as to be available for public inspection.

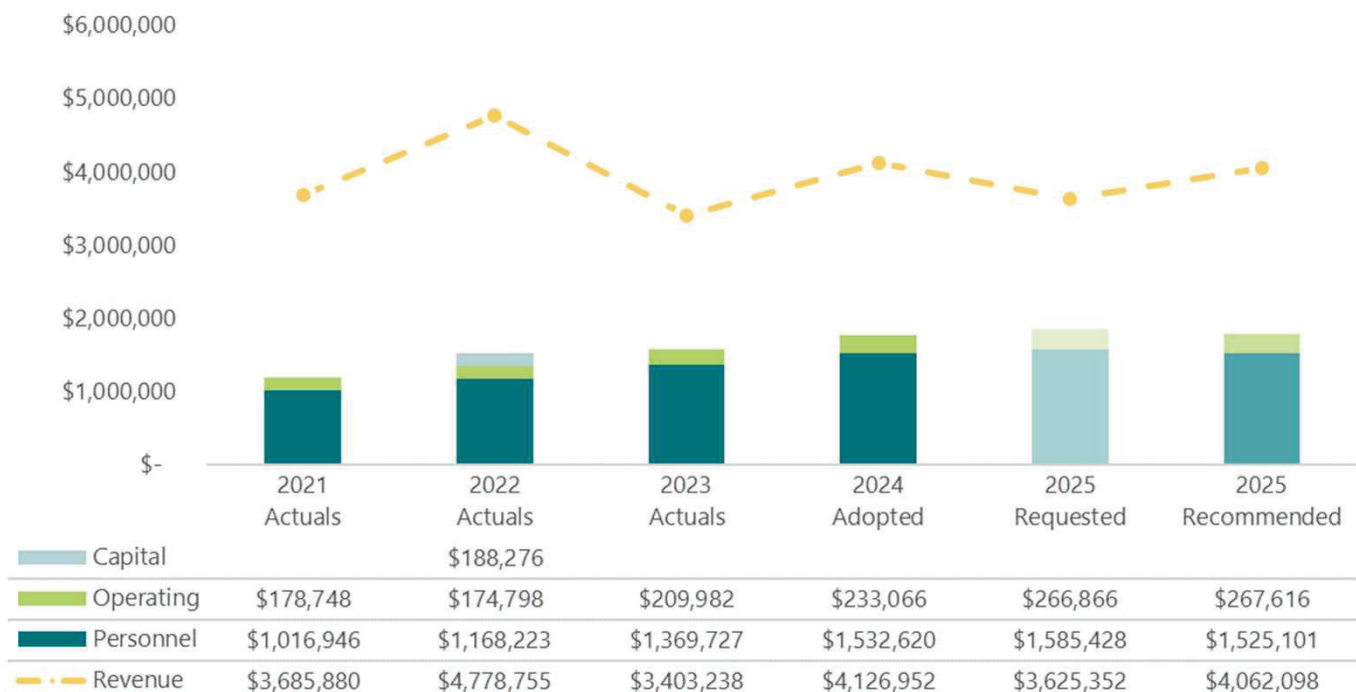
Full-Time Personnel History

FY23 Amended	17
FY24 Amended	17
FY25 Rec.	17

Accomplishments

- Real Estate Indexing has routinely been completed in 24 hours of recording. State requirement is within 30 days.
- Continue to process passports at an all-time high. With appointments scheduled 3 months out. Booking with 2 agents full time.
- Training and operating the NC Vital Records electronic birth & death system. On January 1, 2024, the state combined both births & deaths into NCDAVE system. Staff trained and are now processing requests for out-of-county birth and death records. This is a major service to our residents and funeral homes.

Budget History





Budget Summaries by Fund Sheriff's Office

Departmental Overview

It is the Mission of the Gaston County Sheriff's Office to provide quality law enforcement, detention, court security and civil services to the residents and visitors of Gaston County. We are dedicated to conducting ourselves in a manner respectful of the trust that has been placed upon us. We are dedicated to this mission and to the people we serve to ensure that Gaston County is a safe place to live, work and visit.

Full-Time Personnel History

FY23 Amended	242
FY24 Amended	248
FY25 Rec.	248

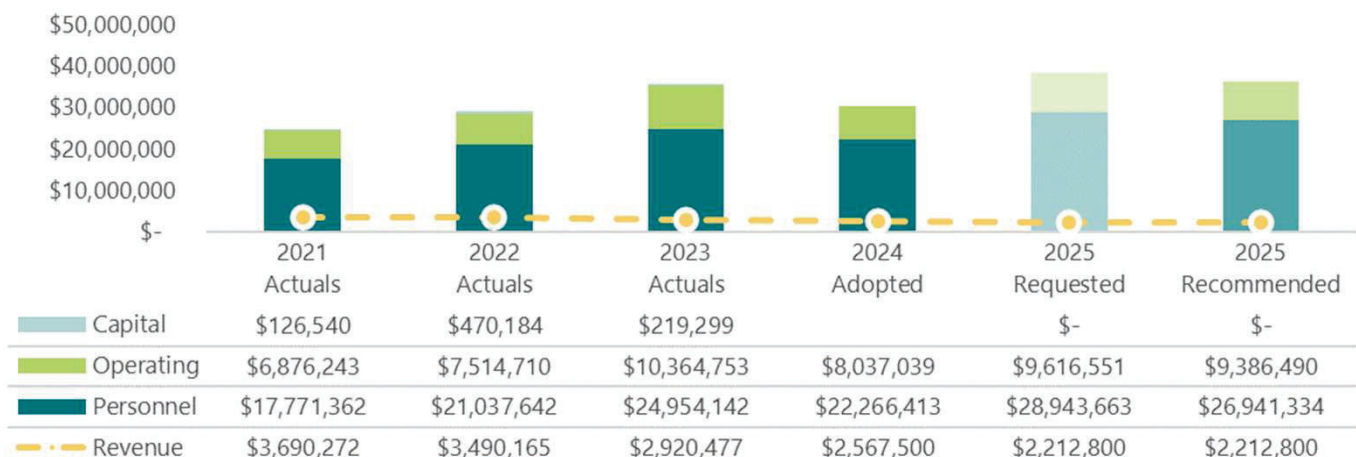
Accomplishments

- Implementation of the Guardian RFID jail round system. This innovative technology assists with the tracking of daily inmate movement and records jail rounds performed inside the facility.
- Instituted a Jail Investigation Team that is responsible for reducing the number of drugs and contraband that are introduced into the jail facility.
- Successful rebranding of the Sheriff's Office with new uniforms, badges, patches, and vehicle striping.
- Implemented IA Pro & Blue Team, a tracking software for Use of Force incidents, complaints, and early warning system for problem employees.
- Implemented PowerDMS, a policy management and training tracker software system to notify employees of policies and procedures and provide training tracker capabilities. This system provides employee accountability by tracking policy sign off.
- Reduction of overdoses in the jail – 76 in Dec 2022 to 6 during July – Dec 2023.

Challenges

- New state laws have increased the jail population by creating holds on inmates, a jail facility that cannot accommodate the different classifications of inmates, and a personnel shortage that cannot effectively supervise the increased population.
- Involuntary Commit Orders have increased to approximately 300% since 2012. Deputies are constantly pulled to transport individuals across the state, thus reducing time spent on civil papers, warrants/OFA's, and calls for service.
- Agency-wide personnel shortage. The increased jail population, court cases, and field operations have made it increasingly difficult to effectively serve the needs of residents.
- Mental health wellness of staff.
- Implementing new medical provider.

Budget History





Budget Summaries by Fund Social Services

Departmental Overview

Social Services is committed to enhancing the quality of life and self-sufficiency of people in need of financial and social services.

Full-Time Personnel History

FY23 Amended	410
FY24 Amended	429
FY25 Rec.	429

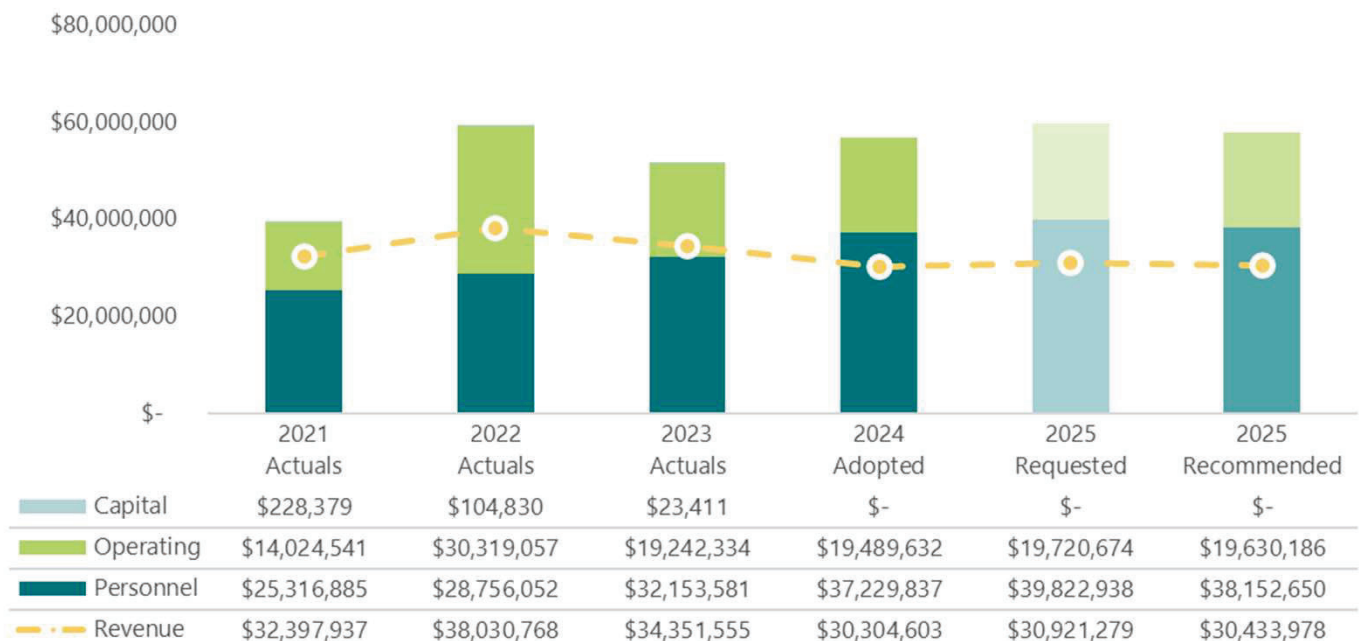
Accomplishments

- Work First won the Excellence in Innovation award from NC Association of County Commissioners, for creating an all-encompassing location to provide services for the refugee population.
- The Department finalized 48 adoptions.
- Gaston County foster home licenses have increased since last year from 54 to 80.

Challenges

- Workload due to Medicaid Expansion and Open Enrollment has increased the caseloads by 750 in just the first 30 days. Making the actual volume much higher than initial state projections.
- Recruitment and retention of staff.
- Lack of ability to identify unmet medical needs due to the complexity of mental and physical health concerns of children entering foster care, leading to inadequate placement availability.

Budget History





Budget Summaries by Fund Tax Office

Departmental Overview

The purpose of the Tax Office is to accurately and impartially appraise all property in accordance with applicable state laws and to collect all ad valorem taxes. We strive to be effective, efficient, and courteous to all customers and residents of Gaston County.

Full-Time Personnel History

FY23 Amended	52
FY24 Amended	52
FY25 Rec.	52

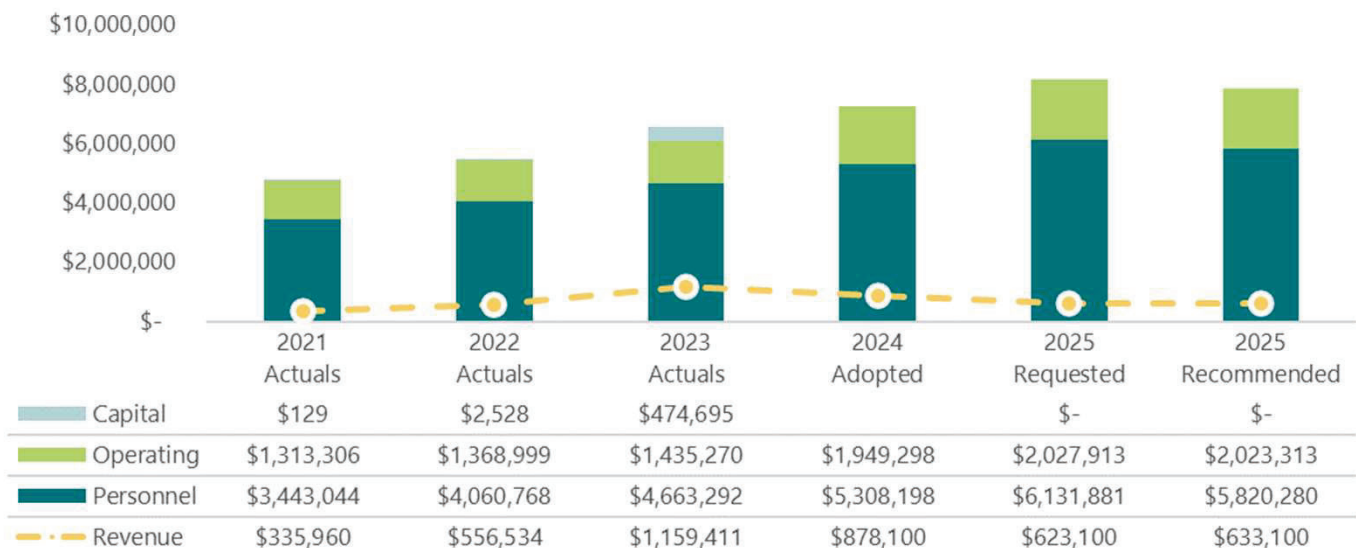
Accomplishments

- The Tax Office processed 6,200 informal appeals from February to June while also processing 1,416 formal appeals from April to August. Of those 1,416 formal appeals, only 44 were appealed to the PTC. These appeals were completed earlier than anticipated based on the volume and staffing constraints.
- This project focused on resetting the valuation schedules for personal property mobile home values which had not been adjusted prior to 2013. In 2022, the total taxable value of 5,697 homes was \$16.9 million. In 2023, the total taxable value of 5,699 homes was \$58.8 million, an increase of \$41.9M.
- The 2022 tax collection rate was 99.13% which is the highest collection rate to date in Gaston County.

Challenges

- Due to the challenges listed above and the public response from the 2023 reappraisal, we are in dire need of educating our staff and the residents of Gaston County. We held 30 reappraisal public meetings throughout the county and only reached 1% of our citizens.
- As the County continues to grow, so does our workload. We are currently facing managers retiring with 155 years of combined experience and knowledge, and due to this attrition, we need more staff to distribute the workload and duties of those managers.
- Our current staff is either close to retirement or new to the tax assessment industry, and we are lacking staff with more in-depth tax-related experience. Due to this challenge, we are being creative in ways to educate staff while also leveraging technology to ease the burden.

Budget History





Budget Summaries by Fund

Community Investment Fund Summary

Community Investment Fund
Debt Service Fund
Capital Fund

Key

Appropriated Fund

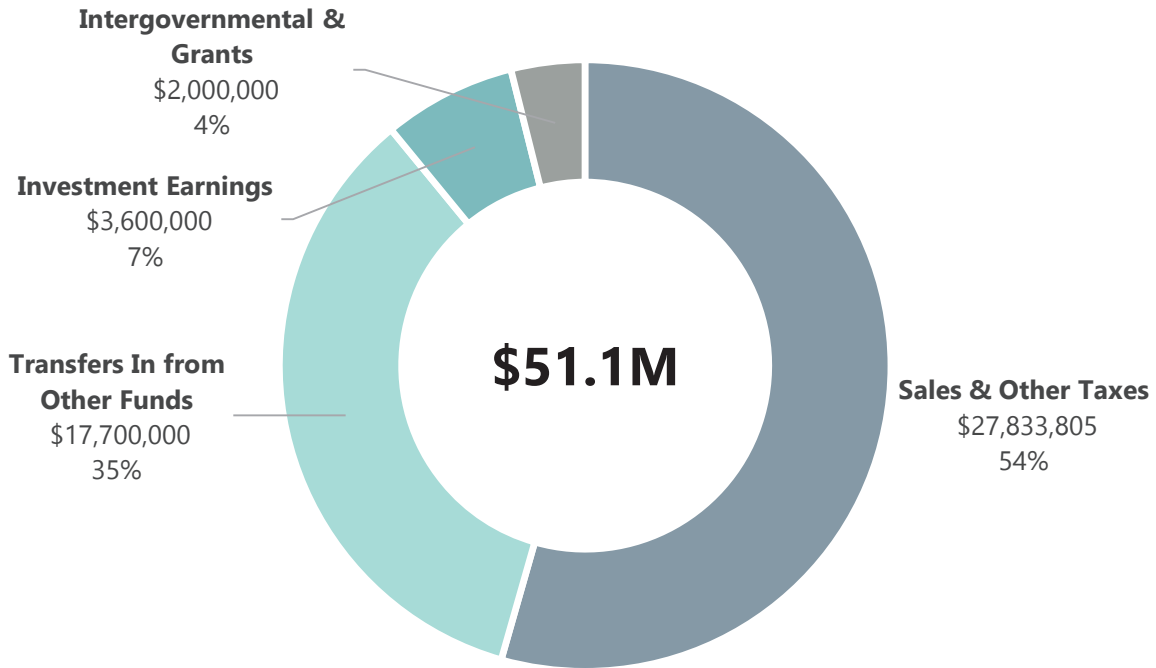


Budget Summaries by Fund

Community Investment Fund

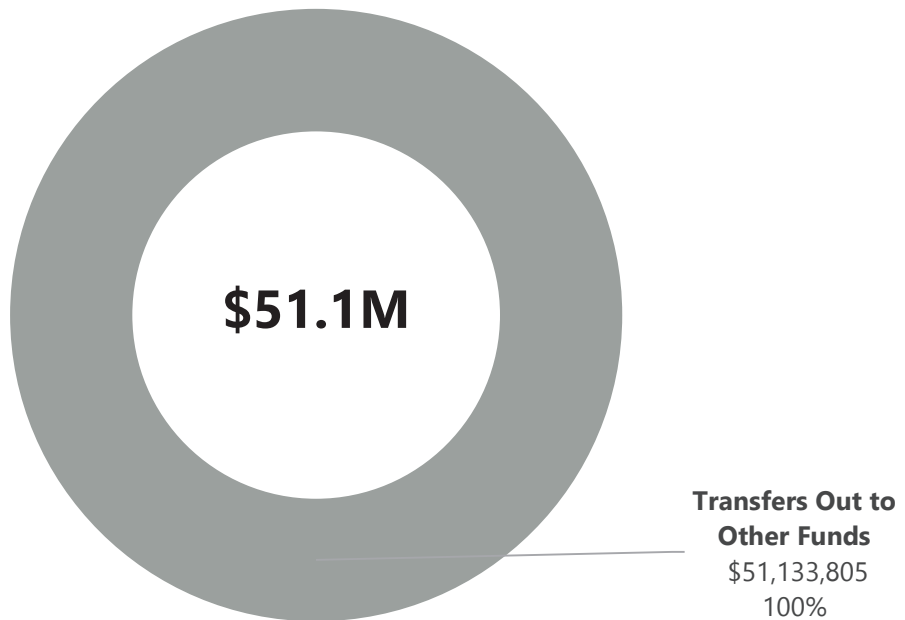
REVENUE BY TYPE: COMMUNITY INVESTMENT FUND

\$51,133,805



EXPENDITURES BY FUNCTION: COMMUNITY INVESTMENT FUND

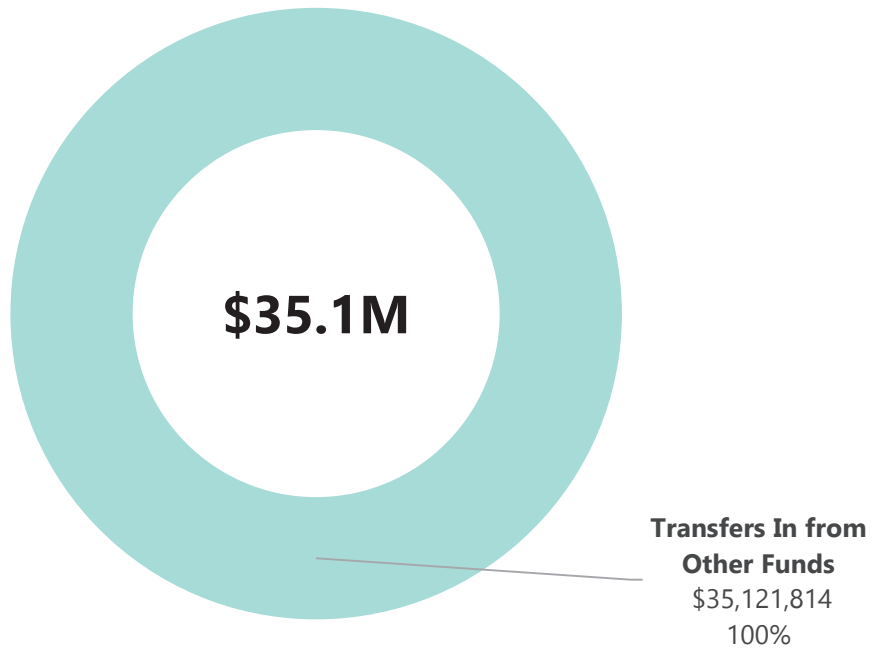
\$51,133,805



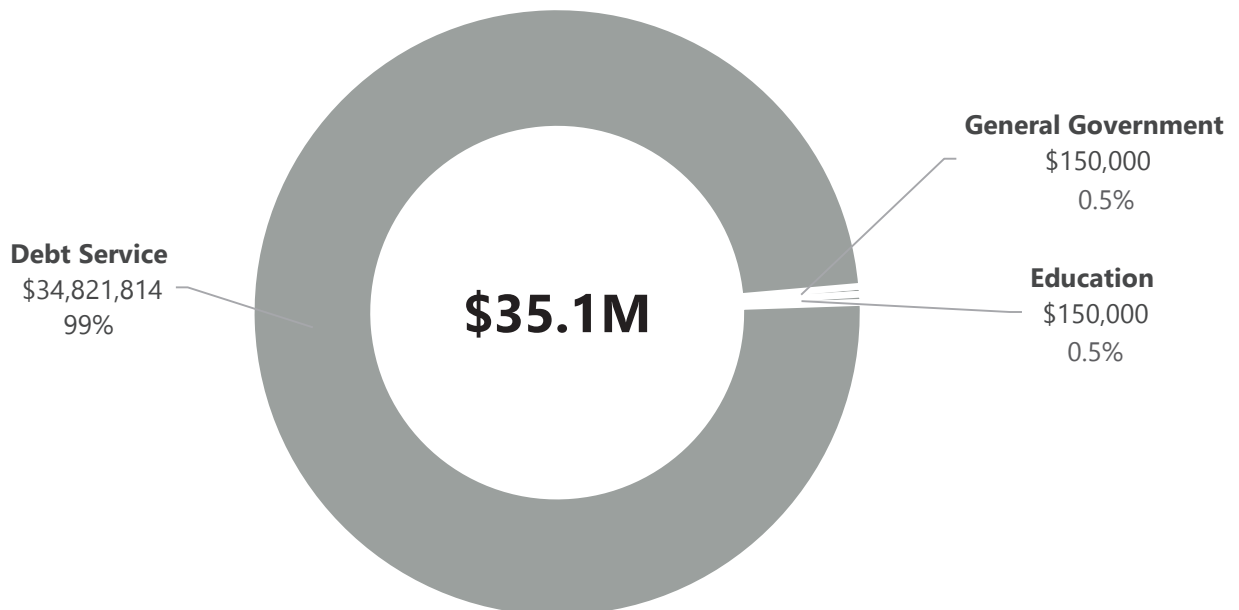


Budget Summaries by Fund
Community Investment Fund

REVENUE BY TYPE: DEBT SERVICE FUND
\$35,121,814



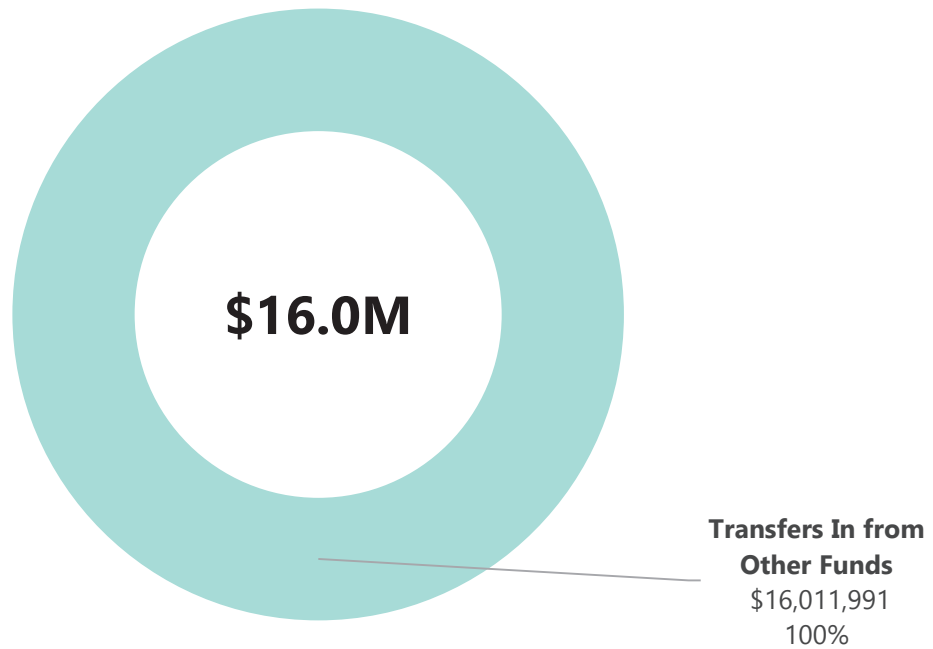
EXPENDITURES BY FUNCTION: DEBT SERVICE FUND
\$35,121,814



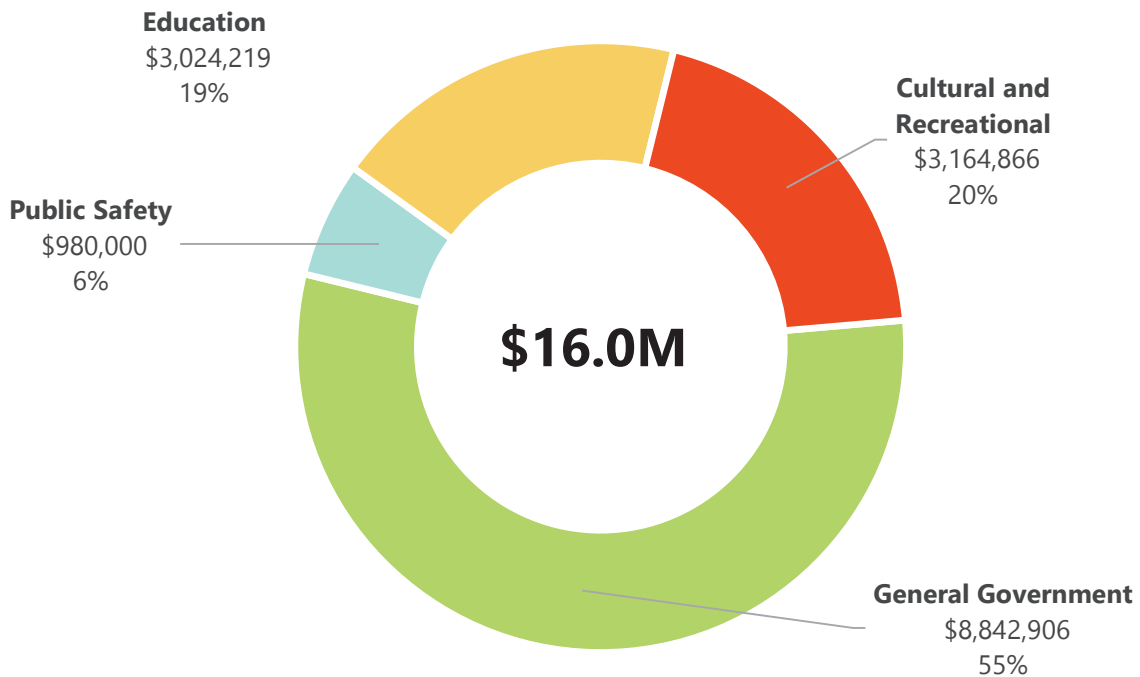


Budget Summaries by Fund
Community Investment Fund

REVENUE BY TYPE: CAPITAL IMPROVEMENTS FUND
\$16,011,991



EXPENDITURES BY FUNCTION: CAPITAL IMPROVEMENTS FUND
\$16,011,991





Budget Summaries by Fund

Community Investment Fund

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Community Investment Fund						
Revenue by Type						
Sales & Other Taxes	\$ 29,465,219	\$ 33,878,102	\$ 35,823,765	\$ 27,023,111	\$ 27,833,805	3%
Intergovernmental & Grants	\$ 2,934,859	\$ 1,974,838	\$ 2,985,030	\$ 2,000,000	\$ 2,000,000	0%
Sales, Services, & Fees	\$ -	\$ 3,067,470	\$ 4,472,244	\$ -	\$ -	-
Investments & Misc. ¹	\$ 3,179	\$ 218,327	\$ 839,032	\$ -	\$ 3,600,000	-
Debt Proceeds	\$ 1,749,087	\$ 7,237,997	\$ 5,046,050	\$ -	\$ -	-
Transfers In from Other Funds	\$ 44,677,830	\$ 15,097,490	\$ 31,641,579	\$ 24,300,000	\$ 17,700,000	-27%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 15,550,000	\$ -	-100%
Subtotal	\$ 78,830,174	\$ 61,474,224	\$ 80,807,700	\$ 68,873,111	\$ 51,133,805	-26%
Expenditure by Function						
Transfers Out to Other Funds	\$ 43,630,178	\$ 59,221,946	\$ 90,895,404	\$ 68,873,111	\$ 51,133,805	-26%
Subtotal	\$ 43,630,178	\$ 59,221,946	\$ 90,895,404	\$ 68,873,111	\$ 51,133,805	-26%
Revenues Over (Under) Expenditures	\$ 35,199,996	\$ 2,252,278	\$ (10,087,704)	\$ -	\$ -	
Debt Service Fund						
Revenue by Type						
Sales & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-
Investments & Misc. ¹	\$ 7,411	\$ 2,213	\$ 71,195	\$ -	\$ -	-
Debt Proceeds	\$ 60,516,875	\$ -	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ 31,243,105	\$ 30,977,020	\$ 30,802,362	\$ 35,321,978	\$ 35,121,814	-1%
Subtotal	\$ 91,767,392	\$ 30,979,233	\$ 30,873,557	\$ 35,321,978	\$ 35,121,814	-1%
Expenditure by Function						
General Government	\$ -	\$ 32,196	\$ 22,500	\$ -	\$ 150,000	-
Education	\$ 858,249	\$ -	\$ -	\$ 150,000	\$ 150,000	0%
Debt Service	\$ 97,344,529	\$ 30,482,019	\$ 29,141,844	\$ 35,171,978	\$ 34,821,814	-1%
Transfers Out to Other Funds	\$ 4,857,606	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 103,060,384	\$ 30,514,215	\$ 29,164,344	\$ 35,321,978	\$ 35,121,814	-1%
Revenues Over (Under) Expenditures	\$ (11,292,993)	\$ 465,018	\$ 1,709,213	\$ -	\$ -	
Capital Improvements Fund						
Revenue by Type						
Intergovernmental & Grants	\$ -	\$ 100,000	\$ 55,736	\$ -	\$ -	-
Sales, Services, & Fees	\$ 2,455,852	\$ 1,824	\$ 2,016	\$ -	\$ -	-
Investments & Misc. ¹	\$ 38,141	\$ 78,576	\$ 1,548,931	\$ -	\$ -	-
Transfers In from Other Funds	\$ 12,392,703	\$ 28,244,926	\$ 60,058,238	\$ 33,551,133	\$ 16,011,991	-52%
Subtotal	\$ 14,886,697	\$ 28,425,326	\$ 61,664,921	\$ 33,551,133	\$ 16,011,991	-52%
Expenditure by Function						
General Government	\$ 5,302,733	\$ 6,877,816	\$ 4,451,457	\$ 4,500,472	\$ 8,842,906	96%
Public Safety	\$ 1,096,937	\$ 2,487,088	\$ 5,115,340	\$ 7,875,233	\$ 980,000	-88%
Education	\$ 20,872,670	\$ 7,430,966	\$ 19,029,126	\$ 3,024,219	\$ 3,024,219	0%
Cultural & Recreational	\$ 552,036	\$ 417,375	\$ 842,322	\$ 3,623,209	\$ 3,164,866	-13%
Human Services	\$ 163,337	\$ 2,220,374	\$ 1,487,129	\$ 6,628,000	\$ -	-100%
Economic & Physical Development	\$ 8,793,766	\$ 9,489,911	\$ 1,068,110	\$ 7,900,000	\$ -	-100%
Transfers Out to Other Funds	\$ 5,697,380	\$ 448,000	\$ 13,095,714	\$ -	\$ -	-
Subtotal	\$ 42,478,859	\$ 29,371,530	\$ 45,089,199	\$ 33,551,133	\$ 16,011,991	-52%
Revenues Over (Under) Expenditures	\$ (27,592,162)	\$ (946,204)	\$ 16,575,722	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Non-Major Special Revenue Funds Summary

Non-Major Special Revenue Funds*

Representative Payee Fund

Tourism Fund

Tourism Development

Property Revaluation Fund

Emergency Telephone Fund

Deeds of Trust Fund

Civil Process Fund

Fines & Forfeitures Fund

Key

Appropriated Fund

County Department

Partner Agency

*Unified Fire Protection District Fund is not included in the recommended budget or this document. It will be appropriated after presentation of VFD budgets and VFD tax rate adoption in late May.

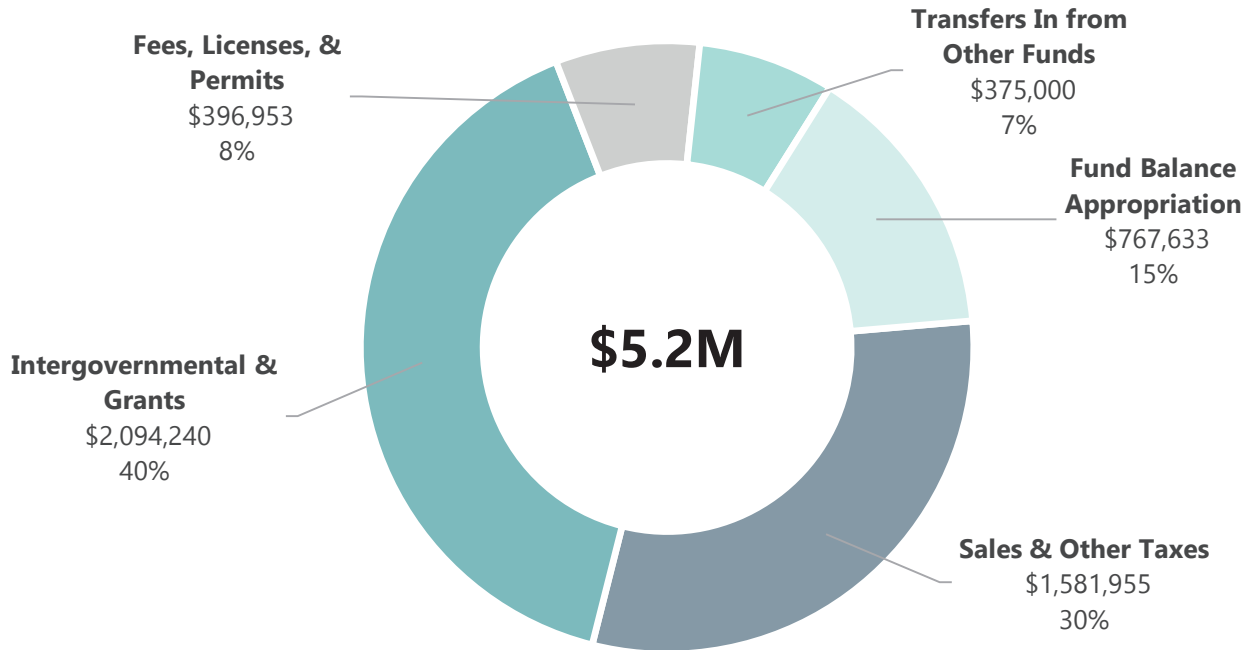


Budget Summaries by Fund

Non-Major Special Revenue Funds

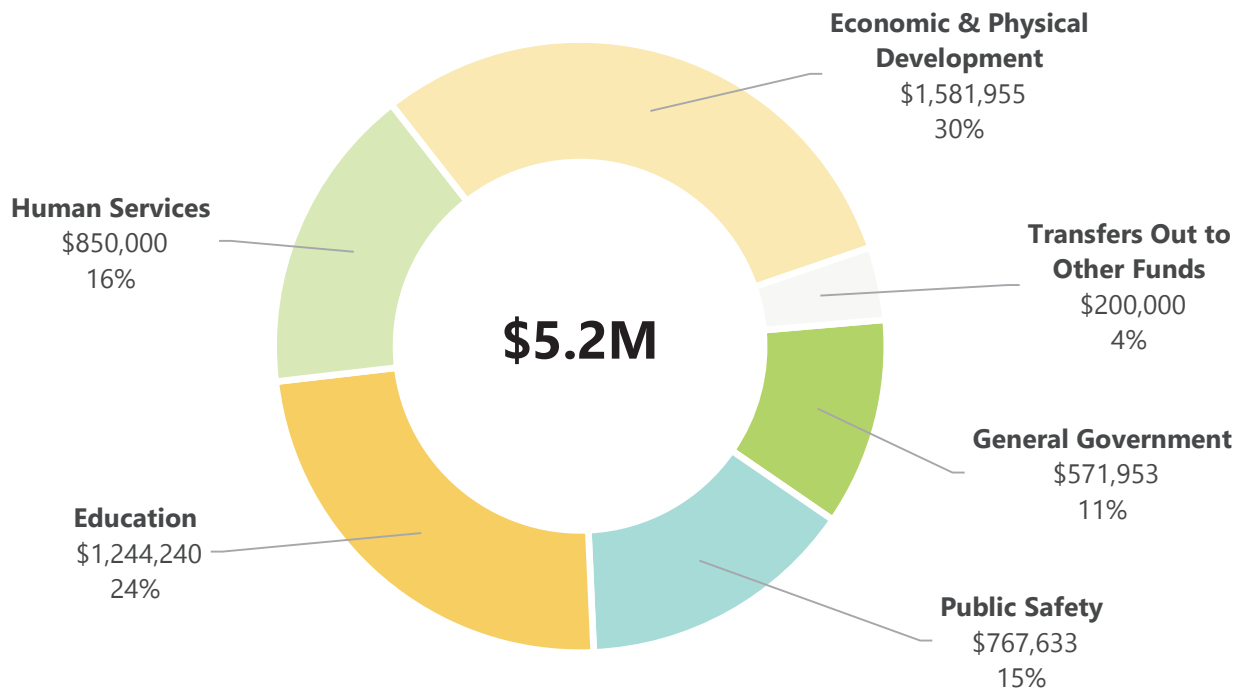
REVENUE BY TYPE: NON-MAJOR SPECIAL REVENUE FUNDS

\$5,215,781



EXPENDITURES BY FUNCTION: NON-MAJOR SPECIAL REVENUE FUNDS

\$5,215,781





Budget Summaries by Fund

Non-Major Special Revenue Funds

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Representative Payee Fund						
Revenue						
Intergovernmental & Grants	\$ 728,563	\$ 672,667	\$ 743,643	\$ 675,000	\$ 850,000	26%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 728,563	\$ 672,667	\$ 743,643	\$ 675,000	\$ 850,000	26%
Expenditures						
Human Services	\$ 581,444	\$ 674,271	\$ 751,553	\$ 675,000	\$ 850,000	26%
Revenue Over (Under) Expenditures	\$ 147,119	\$ (1,604)	\$ (7,910)	\$ -	\$ -	-
Travel and Tourism Fund						
Revenue						
Sales & Other Taxes	\$ 928,541	\$ 1,264,173	\$ 1,417,681	\$ 1,222,760	\$ 1,581,955	29%
Intergovernmental & Grants	\$ 20,750	\$ -	\$ -	\$ -	\$ -	-
Investments & Misc. ¹	\$ 897	\$ 8,681	\$ 82,247	\$ -	\$ -	-
Debt Proceeds	\$ -	\$ 188,303	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ 6,648	\$ 1,077	\$ -	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 956,836	\$ 1,462,234	\$ 1,499,927	\$ 1,222,760	\$ 1,581,955	29%
Expenditures						
Economic & Physical Development	\$ 768,162	\$ 1,107,602	\$ 1,232,278	\$ 1,222,760	\$ 1,581,955	29%
Transfers	\$ -	\$ 1,258	\$ 47,428	\$ -	\$ -	-
Subtotal	\$ 768,162	\$ 1,108,860	\$ 1,279,706	\$ 1,222,760	\$ 1,581,955	29%
Revenue Over (Under) Expenditures	\$ 188,675	\$ 353,374	\$ 220,221	\$ -	\$ -	-
Property Revaluation						
Revenue						
Investments & Misc. ¹	\$ 354	\$ 844	\$ 17,281	\$ -	\$ -	-
Transfers In from Other Funds	\$ 250,000	\$ 250,000	\$ 694,566	\$ 250,000	\$ 375,000	50%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 250,354	\$ 250,844	\$ 711,847	\$ 250,000	\$ 375,000	50%
Expenditures						
General Government	\$ 41,077	\$ 412,890	\$ 541,392	\$ 250,000	\$ 375,000	50%
Revenue Over (Under) Expenditures	\$ 209,277	\$ (162,046)	\$ 170,455	\$ -	\$ -	-
Emergency Telephone System						
Revenue						
Fees, Licenses & Permits	\$ 579,741	\$ 809,328	\$ 761,179	\$ 622,825	\$ -	-100%
Investments & Misc. ¹	\$ 631	\$ 2,606	\$ 35,264	\$ -	\$ -	-
Debt Proceeds	\$ -	\$ 674,990	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ -	\$ -	\$ 4,350	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ 767,633	-
Subtotal	\$ 580,372	\$ 1,486,924	\$ 800,793	\$ 622,825	\$ 767,633	23%
Expenditures						
Public Safety	\$ 423,925	\$ 1,216,056	\$ 627,491	\$ 622,825	\$ 767,633	23%
Transfers	\$ -	\$ -	\$ 60,018	\$ -	\$ -	-
Subtotal	\$ 423,925	\$ 1,216,056	\$ 687,509	\$ 622,825	\$ 767,633	23%
Revenue Over (Under) Expenditures	\$ 156,447	\$ 270,867	\$ 113,284	\$ -	\$ -	-

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summaries by Fund

Non-Major Special Revenue Funds

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Deeds of Trust						
Revenue						
Fees, Licenses & Permits	\$ 196,229	\$ 103,945	\$ 51,038	\$ 196,953	\$ 196,953	0%
Expenditures						
General Government	\$ 196,229	\$ 99,783	\$ 51,032	\$ 196,953	\$ 196,953	0%
Revenue Over (Under) Expenditures	\$ -	\$ 4,162	\$ 6	\$ -	\$ -	-
Civil Process Fund						
Revenue						
Fees, Licenses & Permits	\$ 119,315	\$ 142,499	\$ 191,598	\$ 210,000	\$ 200,000	-5%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ 119,315	\$ 142,499	\$ 191,598	\$ 210,000	\$ 200,000	-5%
Expenditures						
Public Safety	\$ 234,074	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ 246,599	\$ 259,639	\$ 210,000	\$ 200,000	-5%
Subtotal	\$ 234,074	\$ 246,599	\$ 259,639	\$ 210,000	\$ 200,000	-5%
Revenue Over (Under) Expenditures	\$ (114,760)	\$ (104,100)	\$ (68,040)	\$ -	\$ -	-
Fines & Forfeitures						
Revenue						
Intergovernmental & Grants	\$ 667,331	\$ 1,016,851	\$ 1,028,017	\$ 1,244,240	\$ 1,244,240	0%
Expenditures						
Education	\$ 667,331	\$ 1,016,851	\$ 1,028,017	\$ 1,244,240	\$ 1,244,240	0%
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-
Non-Major Special Revenue Funds, Total of All Funds:						
Total Revenue	\$ 3,499,001	\$ 5,135,964	\$ 5,026,865	\$ 4,421,778	\$ 5,215,781	
Total Expenditures	\$ 2,912,242	\$ 4,775,310	\$ 4,598,848	\$ 4,421,778	\$ 5,215,781	
Revenue Over (Under) Expenditures	\$ 586,758	\$ 360,654	\$ 428,017	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

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Budget Summaries by Fund

Tourism Development (Tourism Fund)

Departmental Overview

Tourism Development works to optimize Gaston County brand experiences to drive visitation and partner economic growth in order to become the Piedmont's premier outdoor recreation destination.

Full-Time Personnel History

FY23 Amended	5
FY24 Amended	5
FY25 Rec.	6

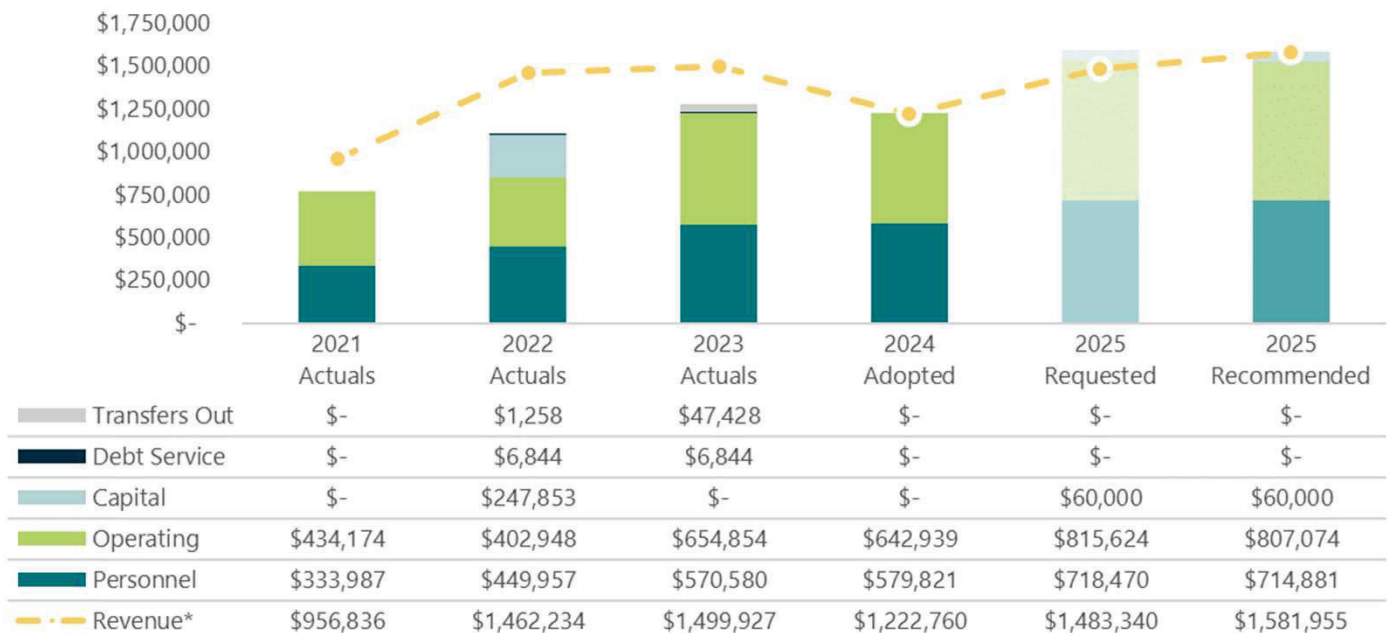
Accomplishments

- Successfully hosted 8 team conference baseball championships at CaroMont Health Park in May 2023; year one of a three-year agreement.
- Successfully hosted both men's and women's soccer national championships, 8 teams each, at CaroMont Health Park in November 2023, year one of a two-year agreement.
- National Association of Counties 2023 Achievement Award. Black Folks Camp Too 2023 Destination Marketing Organization of the Year Award. North Carolina Travel Industry Association 2023 Tourism Achievement Awards: Gold for Leisure Marketing and Platinum for Convention Marketing.

Challenges

- Given the 24/7 nature of social media and the importance of maintaining relevancy across multiple digital platforms for destination promotion, we would do well to have a full-time position overseeing these activities.
- Our destination lacks a venue package that can accommodate groups for meetings, exhibitions, meals and overnight stays; under one roof within a walkable entertainment district.
- Much like we did with the Pump Track, we should again consider expanding our sports/recreation venue offerings into other non-traditional niches such as skateboard, BMX, triathlon, rowing, shooting, archery, climbing or mountain biking.

Budget History



* Revenue does not include appropriated fund balance



Budget Summaries by Fund
Solid Waste Fund Summary



Key

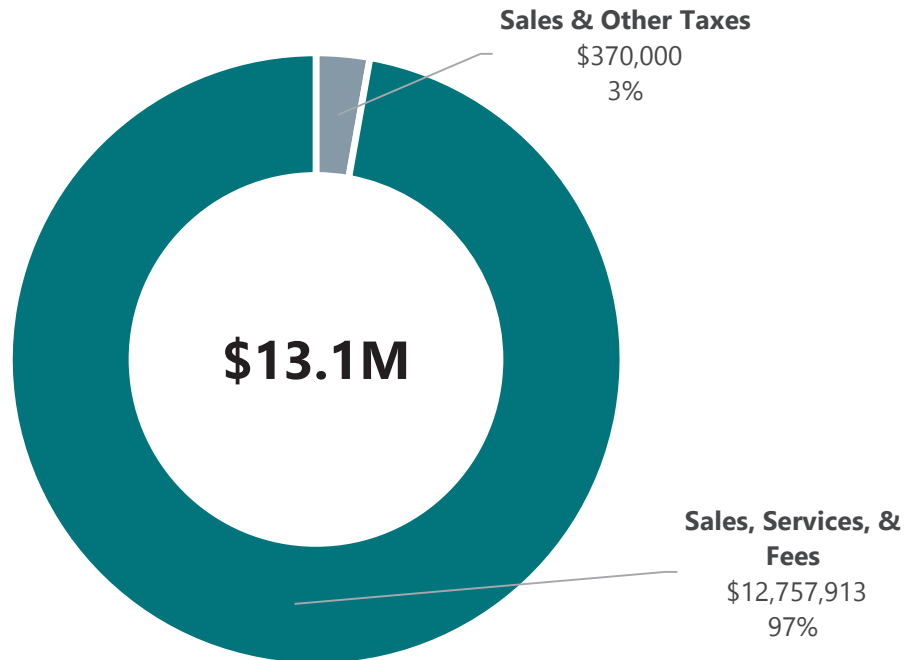
Appropriated Fund

County Department

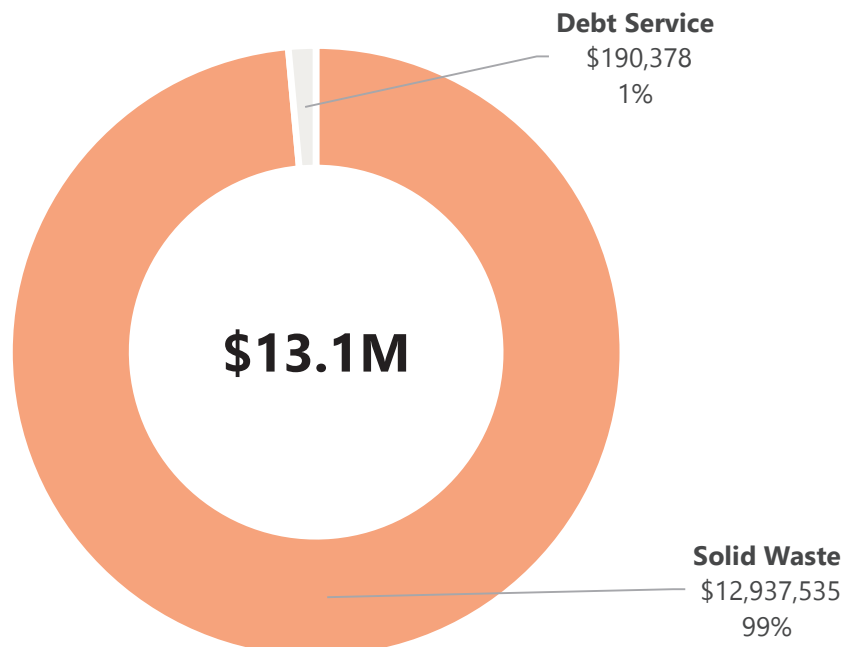


Budget Summaries by Fund Solid Waste Fund

REVENUE BY TYPE: SOLID WASTE FUND \$13,127,913



EXPENDITURES BY FUNCTION: SOLID WASTE FUND \$13,127,913





Budget Summaries by Fund

Solid Waste Fund

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Solid Waste Fund						
Revenue by Type						
Sales & Other Taxes	\$ 517,555	\$ 580,863	\$ 639,349	\$ 350,000	\$ 370,000	6%
Intergovernmental & Grants	\$ 20,563	\$ 2,653	\$ -	\$ -	\$ -	-
Sales, Services, & Fees	\$ 12,043,800	\$ 11,512,638	\$ 13,691,487	\$ 12,902,926	\$ 12,757,913	-1%
Investments & Misc. ¹	\$ 9,587	\$ 40,916	\$ 568,775	\$ -	\$ -	-
Debt Proceeds	\$ 884,161	\$ 1,129,482	\$ -	\$ -	\$ -	-
Transfers In from Other Funds	\$ -	\$ 7,422	\$ -	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 3,701,321	\$ -	-100%
Total Revenue	\$ 13,475,666	\$ 13,273,975	\$ 14,899,612	\$ 16,954,247	\$ 13,127,913	-23%
Expenditure by Function						
Solid Waste						
Personnel	\$ 2,295,255	\$ 2,083,445	\$ 2,488,188	\$ 2,826,257	\$ 2,959,210	5%
Operating	\$ 5,114,660	\$ 5,359,675	\$ 6,512,812	\$ 8,207,903	\$ 8,168,325	0%
Capital	\$ 928,633	\$ 1,178,656	\$ (8,914)	\$ 5,190,000	\$ 1,685,000	-68%
Depreciation	\$ 2,012,232	\$ 3,620,484	\$ 5,219,227	\$ 125,000	\$ 125,000	0%
Subtotal	\$ 10,350,779	\$ 12,242,260	\$ 14,211,313	\$ 16,349,160	\$ 12,937,535	-21%
Debt Service	\$ 9,137	\$ 10,163	\$ 10,129	\$ 605,087	\$ 190,378	-69%
Total Expenditures	\$ 10,359,916	\$ 12,252,423	\$ 14,221,441	\$ 16,954,247	\$ 13,127,913	-23%
Revenue Over (Under) Expenditures	\$ 3,115,750	\$ 1,021,552	\$ 678,170	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.



Budget Summaries by Fund

Landfill & Renewable Energy Center

Departmental Overview

Solid Waste & the Renewable Energy Center serve the residents and natural resources of Gaston County by providing the most safe, environmentally friendly, cost-effective and technologically sound waste management strategies through reduction, recycling and disposal while maintaining a customer-friendly and educational atmosphere.

Full-Time Personnel History

FY23 Amended	30
FY24 Amended	30
FY25 Rec.	30

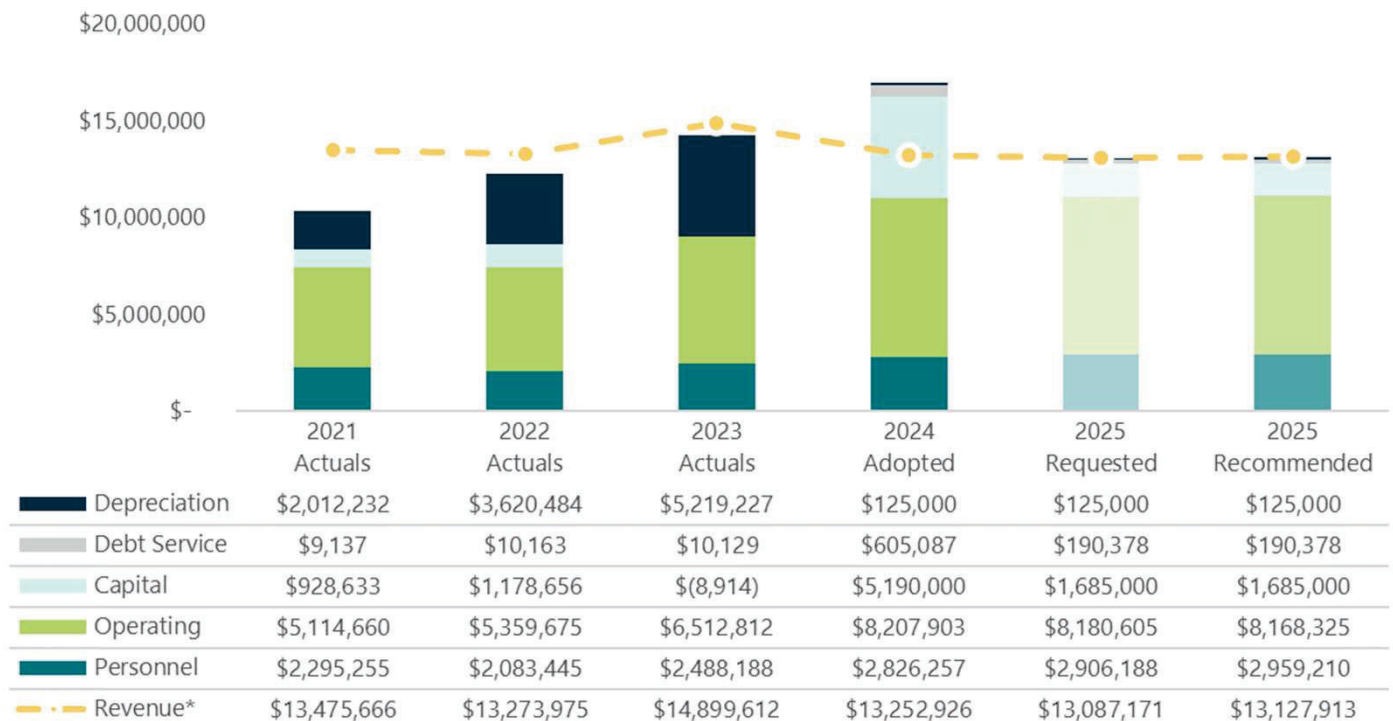
Accomplishments

- Cherryville experienced a FEMA-classified disaster in May 2023. Our Division played a critical role in helping Cherryville with cleanup activities within regulatory requirements. This also led to Landfill working with FEMA to offer a local workshop for disaster debris management in 2024.
- Operators at the REC were able to complete all of the required decokes on the generators without the assistance of outside contractors. This saves the County approximately \$15,000 per event on labor and downtime to the machines. In total, 6 decokes were completed this past year.

Challenges

- Landfill faces constant challenges with permitting from state and federal regulators. Since 2020, we have observed increased wait times for permit review and issuance. We are actively working with regulators and consultants to minimize impacts on our operations.
- The wellfield at the Landfill provides gas to the REC, which is burned in the generators, and the power produced is sold to Duke Energy. Due to the Landfill's age and capacity, the wellfield needs repairs, upgrades, and expansion. The assessment phase is already underway, with the goal of increasing production.

Budget History



* Revenue does not include appropriated fund balance



Budget Summaries by Fund
Self-Insurance Fund Summary

Internal Service Funds

Self-Insurance Fund

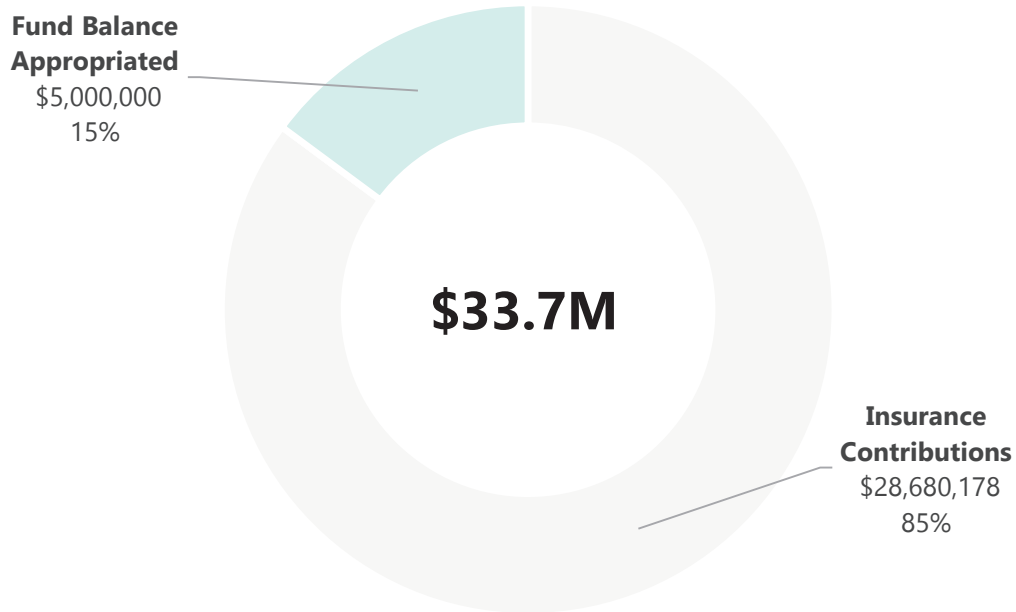
Key

Appropriated Fund

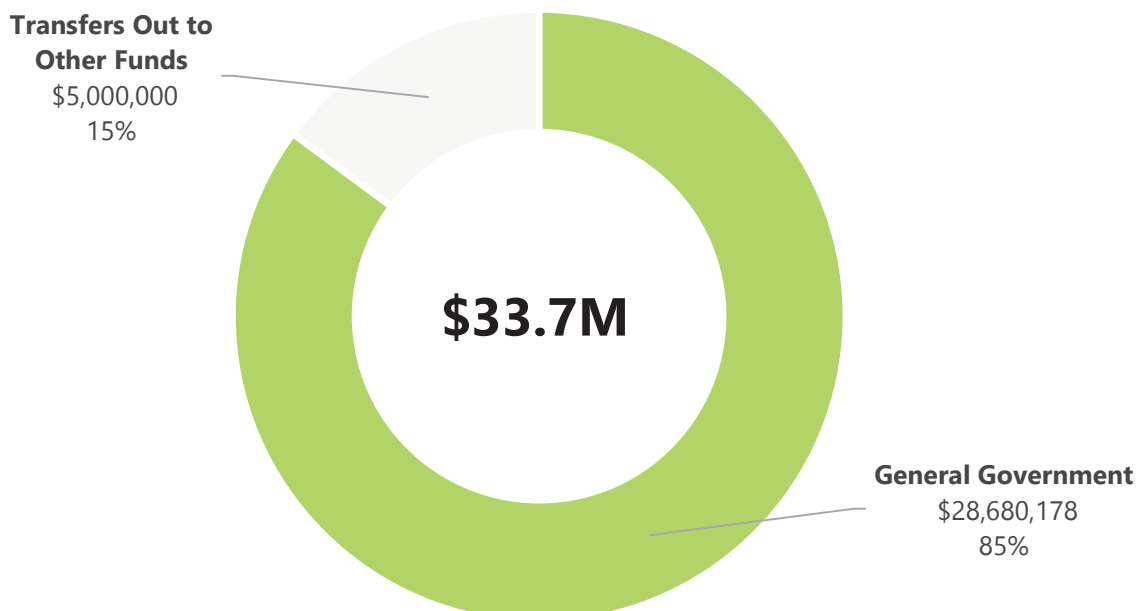


Budget Summaries by Fund Self Insurance Fund

REVENUE BY TYPE: SELF INSURANCE FUND \$33,680,178



EXPENDITURES BY FUNCTION: SELF INSURANCE FUND \$33,680,178





Budget Summaries by Fund

Self Insurance Fund

Revenues & Expenditures by Fund	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Recommended	% Change FY 2024-25
Self-Insurance Fund						
Revenue by Type						
Insurance Contributions	\$ 22,938,486	\$ 25,254,286	\$ 26,690,763	\$ 26,758,769	\$ 28,680,178	7%
Investments & Misc. ¹	\$ 12,549	\$ 51,478	\$ 338,342	\$ -	\$ -	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	0%
Total Revenue	\$ 22,951,035	\$ 25,305,763	\$ 27,029,104	\$ 31,758,769	\$ 33,680,178	6%
Expenditure by Function						
General Government						
Operating	\$ 27,745	\$ 29,035	\$ 30,407	\$ 35,000	\$ 28,000	-20%
Personnel	\$ 21,296,320	\$ 24,319,827	\$ 25,517,831	\$ 26,723,769	\$ 28,652,178	7%
Subtotal	\$ 21,324,065	\$ 24,348,862	\$ 25,548,238	\$ 26,758,769	\$ 28,680,178	7%
Transfers Out to Other Funds	\$ 3,790,233	\$ 3,366,542	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	0%
Total Expenditures	\$ 25,114,298	\$ 27,715,404	\$ 30,548,238	\$ 31,758,769	\$ 33,680,178	6%
Revenue Over (Under) Expenditures	\$ (2,163,263)	\$ (2,409,640)	\$ (3,519,133)	\$ -	\$ -	

¹ Includes interest earned on investments and other smaller miscellaneous revenues

² Fund balance appropriation is shown for FY24 adopted and FY25 recommended budgets. Fund balance appropriation (as shown in the County's financial system) was removed for these fund summaries. The change in fund balance is reflected in Revenues Over (Under) Expenditures at the bottom of each fund summary. This may differ from the County's annual audit, which is a snapshot in time, due to reporting differences between budget and audit.

– GASTON COUNTY, NC –
FY 2025 RECOMMENDED BUDGET

Budget Ordinance

**BUDGET ORDINANCE
FISCAL YEAR 2024-2025
GASTON COUNTY, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of Gaston County, North Carolina:

SECTION I. BUDGET ADOPTION 2024-2025. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2024 and ending June 30, 2025, a summary of which is included as Exhibits I (funding sources by fund and revenue type) and II (appropriations by fund and function) herein on page 4. The budget is hereby adopted by fund on a functional basis. The County Manager is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2024-2025 Gaston County Budget."

SECTION II. TAX RATE LEVY 2024-2025. There is hereby levied for fiscal year 2024-2025 a tax rate of 59.9 cents per \$100.00 of assessed valuation.

SECTION III. SALARIES. The 2024-2025 Gaston County Budget fully funds longevity for eligible employees.

SECTION IV. BUDGET OFFICER AND FINANCE OFFICER. In accordance with the Local Government Budget and Fiscal Control Act, the County Manager has prepared a budget which contains a General Fund, a Community Investment Fund, a Debt Service Fund, a Capital Improvements Fund, a Representative Payee Fund, a Tourism Fund, a Property Revaluation Fund, an Emergency Telephone Fund, a Deeds of Trust Fund, a Civil Process Fund, a Fines and Forfeitures Fund, a Solid Waste Enterprise Fund, and a Self-Insurance Fund.

The County Manager is designated as the Budget Officer of the County and the Finance Director is designated as Finance Officer. As provided by G. S. 159-25 (b), the Board is authorized to require two signatures on each check or draft that is made on County funds. The signature of the County Manager and the Finance Officer shall be the authorized signatures of the County. The Deputy County Manager shall have signatory authority in the absence of the County Manager and the Finance Officer shall designate signatory authority to a responsible individual on their staff in their absence.

SECTION V. TRANSFERS OF FUNDS BETWEEN OBJECT ACCOUNTS. Line item changes are authorized only with the approval of the Board of Commissioners as required by law, except as provided below. The Budget Officer is authorized to transfer monies from one line item appropriation to another within the same fund in accordance with provisions of G.S. 159- 15.

In compliance with Resolution 2003-321, upon making such transfers, the Manager shall accumulate them to be forwarded to the Clerk to the Board on or before the agenda deadline for the next regular scheduled Board of Commissioners meeting so that said transfers may be placed in the agenda and recorded in the minutes of said meeting. Budget Change Requests included in the agenda are for information purposes and will not be discussed by the Board at the meeting unless a Budget Change Request pertains to a resolution that is on the Board's agenda for that meeting. Nothing in this resolution in any way affects the County Manager's authority to make budget transfers by the amount provided in the Budget Ordinance.

Movement of funds between expenditure categories (personnel, operating, capital and debt service) may be requested by departments, but require approval of the Budget Officer or their designee. No lapsed salary can be used to fund other operational expenditures without the Budget Officer or their designee approval. Movement of funds to purchase unbudgeted capital items requires approval of the Budget Officer or their designee.

SECTION VI. OBLIGATIONS FROM THE PRIOR YEAR. As provided by G.S. 159-13 (b), any funds of a capital or operating nature for which bids have been received or contracts executed in previous fiscal years are hereby re-appropriated. All unpaid encumbrances, ongoing projects that are assigned a project number, capital improvement projects, and any other items which have been approved by the Board of Commissioners, such as grants, are hereby re-appropriated and are to be added to this approved budget.

SECTION VII. SCHOOL BUDGET. Current Expense - The Gaston County Board of Commissioners approves an operating allocation of \$53,501,704 for the Gaston County Board of Education. In addition, the Board approves \$2,539,888 for School Resource Officers assigned to schools, as well as \$65,000 for the Commissioners' School of Excellence.

Capital/Debt Service Funds - The Gaston County Board of Commissioners appropriates \$25,383,140 for the school system's FY 2024-2025 capital and debt service needs, to be allocated as follows: \$2,227,000 for capital needs, \$23,006,140 for debt service, and \$150,000 for professional services related to debt issuances.

SECTION VIII. GASTON COLLEGE BUDGET. In accordance with North Carolina General Statute 115D, Gaston County shall provide, based upon the appropriations herein, funds to Gaston College as needed to meet current fund and capital fund expenditures. The FY 2024-2025 appropriation for Gaston College totals \$8,300,694 to be allocated as follows: \$6,021,775 for current operating expenses; \$797,219 for capital expenses; and \$1,481,700 for debt service expenditures.

Reserves for future capital projects shall remain with Gaston County to the credit of Gaston College until requested for payment of duly appropriated obligations. Payment of all capital expenditures shall be made upon presentation of the appropriate invoices to Gaston County.

SECTION IX. APPROVAL OF DEPARTMENTAL BUDGETS. The Board of County Commissioners does hereby approve the amended budget of each department by the County Manager or as amended by this Board on page 4 herein and as more fully detailed in the document to be finalized per Section I above.

SECTION X. CAPITAL IMPROVEMENT FUND. The Board of the County Commissioners does hereby approve the Capital Improvement Fund as budgeted by the County Manager or as amended by this Board on page 4. Accordingly, the Finance Director is authorized to make the proper entries to the County's accounting records as of June 30, 2025 to cause the net balance of the appropriate projects to revert to the Community Investment Fund's fund balance.

SECTION XI. DESIGNATION OF INSURANCE RESERVES AND AUTHORIZATION FOR EXPENDITURES. The Board of Commissioners approves the designation of unspent funds, from "Insurance" line items (530024) and account 1000-NDP-000-000000-0000000-00000-01-530025-. "Insurance Deductible" into fund balance titled "Designated for Insurance Reserves".

Adopted this 28th day of May 2024, to become effective on July 1, 2024.

Exhibit I
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FUNDING SOURCES
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

FUNDING SOURCE	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS							ENTERPRISE FUND		INTERNAL SERVICE FUND		GROSS FUNDING SOURCES, ALL FUNDS
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND			
AD VALOREM TAXES	\$ 200,423,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,423,278	
SALES & OTHER TAXES	\$ 53,599,048	\$ 27,833,805	\$ -	\$ -	\$ -	\$ 1,581,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,000	\$ -	\$ 83,384,808	
INTERGOVERNMENTAL & GRANTS	\$ 37,731,276	\$ 2,000,000	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ -	\$ 41,825,516	
FEES, LICENSES, & PERMITS	\$ 11,673,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,953	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 12,070,455	
SALES, SERVICES, & FEES	\$ 19,131,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,757,913	\$ -	\$ -	\$ 31,889,502	
INVESTMENT EARNINGS	\$ 10,000,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,600,000	
MISCELLANEOUS REVENUE	\$ 2,169,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,169,683	
INSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,680,178	\$ -	\$ 28,680,178	
TRANSFERS IN FROM OTHER FUNDS	\$ 5,200,000	\$ 17,700,000	\$ 35,121,814	\$ 16,011,991	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,408,805	
FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 767,633	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,767,633	
	\$ 339,928,376	\$ 51,133,805	\$ 35,121,814	\$ 16,011,991	\$ 850,000	\$ 1,581,955	\$ 375,000	\$ 767,633	\$ 196,953	\$ 200,000	\$ 1,244,240	\$ 13,127,913	\$ 33,680,178	\$ -	\$ 494,219,858	

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS FUNDING SOURCES, ALL FUNDS	\$ 494,219,858
LESS INTERFUND TRANSFERS	\$ (74,408,805)
NET BUDGET, ALL FUNDS	\$ 419,811,053

Exhibit II
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
APPROPRIATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

FUNCTION	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS							ENTERPRISE FUND	INTERNAL SERVICE FUND	GROSS APPROPRIATIONS, ALL FUNDS
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND	
GENERAL GOVERNMENT	\$ 55,889,447	\$ -	\$ 150,000	\$ 8,842,906	\$ -	\$ -	\$ 375,000	\$ -	\$ 196,953	\$ -	\$ -	\$ -	\$ 28,680,178	\$ 94,134,484
PUBLIC SAFETY	\$ 101,227,721	\$ -	\$ -	\$ 960,000	\$ -	\$ -	\$ -	\$ 767,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,975,354
EDUCATION	\$ 60,088,479	\$ -	\$ 150,000	\$ 3,024,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ 64,506,938
CULTURAL & RECREATIONAL	\$ 9,624,592	\$ -	\$ -	\$ 3,164,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,789,458
HUMAN SERVICES	\$ 87,811,823	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,661,823
ENVIRONMENTAL PROTECTION	\$ 107,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,613
ECONOMIC & PHYSICAL DEVELOPMENT	\$ 7,103,701	\$ -	\$ -	\$ -	\$ -	\$ 1,981,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,685,656
SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,937,535	\$ -	\$ 12,937,535
DEBT SERVICE	\$ -	\$ -	\$ 34,821,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,378	\$ -	\$ 35,012,192
TRANSFERS OUT TO OTHER FUNDS	\$ 18,075,000	\$ 51,133,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 5,000,000	\$ 74,408,805
	\$ 339,928,376	\$ 51,133,805	\$ 35,121,814	\$ 16,011,991	\$ 850,000	\$ 1,981,955	\$ 375,000	\$ 767,633	\$ 196,953	\$ 200,000	\$ 1,244,240	\$ 13,127,913	\$ 33,680,178	\$ 494,219,858

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS APPROPRIATIONS, ALL FUNDS	\$ 494,219,858
LESS INTERFUND TRANSFERS	\$ (74,408,805)
NET BUDGET, ALL FUNDS	\$ 419,811,053

– GASTON COUNTY, NC –
FY 2025 RECOMMENDED BUDGET

Fee Schedule



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Animal Care & Enforcement

Adoption Fees

Adoption Dog/Puppies	Adoption Contract	\$ 90.00	\$ 90.00	
Adoption Cat/Kittens	Adoption Contract	\$ 75.00	\$ 75.00	
Large Farm Animals	Auction to Highest Bidder	Auctioned	Auctioned	
Military/Senior Citizen: Dog/Puppy	Adoption Contract	\$ 70.00	\$ 70.00	
Military/Senior Citizen: Cat/Kitten	Adoption Contract	\$ 55.00	\$ 55.00	

Reclaim Fees

1st Impoundment		\$ 25.00	\$ 25.00	
2nd Impoundment		\$ 100.00	\$ 100.00	
3rd Impoundment		\$ 200.00	\$ 200.00	

Sheltering Fees

Bite Animals (Dogs/Cats)	Per Day	\$ 20.00	\$ 20.00	
Isolated Animals in Kennels	Per Day	\$ 20.00	\$ 20.00	
Dogs/Puppies Regular Kennels	Per Day	\$ 10.00	\$ 10.00	
Cats/Kittens Regular Kennels	Per Day	\$ 10.00	\$ 10.00	

Miscellaneous Fees

Microchip Fee (Reclaim Only)		\$ 10.00	\$ 10.00	
County License (Unaltered Dog / Cats)	1 Year	\$ 35.00	\$ 55.00	\$ 20.00
County License (Altered Dog / Cats)	1 Year	\$ 10.00	\$ 10.00	
	3 Year	\$ 25.00	\$ 25.00	
Ferret (Only 1 Year Vaccinations Recognized for Ferrets)	1 Year	\$ 10.00	\$ 10.00	
Special Licensing Permit	1 Year	\$ 100.00	\$ 100.00	
Duplicate License		\$ 5.00	\$ 5.00	
Late Purchase Fee		\$ 15.00	\$ 20.00	\$ 5.00
Animals Declared Dangerous by Animal Care Enforcement	1 Year	\$ 100.00	\$ 100.00	
Breeders: Dogs/Cats Registered to Reputable Association, Proof Owners Sell on Yearly Basis	1 Year	\$ 30.00	\$ 30.00	
	3 Year	\$ 75.00	\$ 75.00	
Show Dogs: Dogs Regularly Competing in Recognized "Dog Shows"	1 Year	\$ 10.00	\$ 10.00	
	3 Year	\$ 25.00	\$ 25.00	
Medical Dogs/Cats: Trained to Assist Special Needs (Seeing Eye, Hearing Impaired, etc.)	1 Year	\$ 10.00	\$ 10.00	
	3 Year	\$ 25.00	\$ 25.00	
Health Risk: Statement From a Veterinarian that Spaying/Neutering is a Health Risk to Animal	1 Year	\$ 10.00	\$ 10.00	
	3 Year	\$ 25.00	\$ 25.00	
Service Dogs Trained to Assist Soldiers, Police, or Public	1/3 Year	\$ -	\$ -	
Hunters: Persons with Valid Hunting License and Valid Special Licensing Permit	1 Year	\$ 2.00	\$ 5.00	\$ 3.00
	3 Year	\$ 6.00	\$ 10.00	\$ 4.00
Owner of 10+ Animals & Valid Special Licensing Permit, Each Animal Must be Spayed/Neutered	1 Year	\$ 2.00	\$ 5.00	\$ 3.00
	3 Year	\$ 6.00	\$ 10.00	\$ 4.00
Owner Surrender (Altered Dog/Cat)			\$ 20.00	\$ 20.00
Owner Surrender (Unaltered Dog/Cat)			\$ 40.00	\$ 40.00
Euthanasia Request (Flat Rate Dog/Cat)			\$ 25.00	\$ 25.00

Miscellaneous Fines

Interference with Any Duly Appointed Agent	1st Violation	\$ 500.00	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	
	3rd Violation	\$ 1,500.00	\$ 1,500.00	
Keep Animals Not Belonging to Him/her	1st Violation	\$ 100.00	\$ 100.00	
	2nd Violation	\$ 200.00	\$ 200.00	
	3rd Violation	\$ 250.00	\$ 250.00	
Keep Animals For Fighting Purposes	1st Violation	\$ 1,000.00	\$ 1,000.00	
	2nd Violation	\$ 2,500.00	\$ 2,500.00	
	3rd Violation	\$ 5,000.00	\$ 5,000.00	
Not Keep Dangerous Animals Confined	1st Violation	\$ 500.00	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	
	3rd Violation	\$ 1,500.00	\$ 1,500.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Animal Care & Enforcement (Continued)

Not Wearing a Current County Privilege Tag	1st Violation	\$ 30.00	\$ -	\$ (30.00)
	2nd Violation	\$ 100.00	\$ -	\$ (100.00)
	3rd Violation	\$ 250.00	\$ -	\$ (250.00)
Not Wearing a Current Rabies Tag		\$ 25.00	\$ 25.00	
Interference with Traps (Dog/Cats)	1st Violation	\$ 250.00	\$ 250.00	
	2nd Violation	\$ 500.00	\$ 500.00	
	3rd Violation	\$ 1,000.00	\$ 1,000.00	
Damage to Dog/Cat Traps	1st Violation	\$ 250.00	\$ 250.00	
	2nd Violation	\$ 500.00	\$ 500.00	
	3rd Violation	\$ 1,000.00	\$ 1,000.00	
Board Bill Dog/Cat	Per Day	\$ 10.00	\$ -	\$ (10.00)
Board Bill Separate Cage Dog/Cat	Per Day	\$ 20.00	\$ -	\$ (20.00)
Board Bill Livestock	Per Day	\$ 22.00	\$ -	\$ (22.00)
Board Bill Other than Dog/Cat/Livestock		\$ 25.00	\$ -	\$ (25.00)
Processing Fee for Returned Check		\$ 25.00	\$ 25.00	
Replace County License	For any License Replacement	\$ 5.00	\$ -	\$ (5.00)
Violation of Adoption Contract		\$ 60.00	\$ 60.00	
Bite Animal Running Loose	1st Violation	\$ 1,250.00	\$ 1,250.00	
	2nd Violation	\$ 2,500.00	\$ 2,500.00	
	3rd Violation	\$ 5,000.00	\$ 5,000.00	
Dogs Running at Large, Leash Law	1st Violation	\$ 25.00	\$ 50.00	\$ 25.00
	2nd Violation	\$ 100.00	\$ 250.00	\$ 150.00
	3rd Violation	\$ 200.00	\$ 500.00	\$ 300.00
Female Dogs/Cats in Season	1st Violation	\$ 60.00	\$ 100.00	\$ 40.00
	2nd Violation	\$ 200.00	\$ 200.00	
	3rd Violation	\$ 250.00	\$ 250.00	
Cruelty	1st Violation	\$ 250.00	\$ 250.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	
	3rd Violation	\$ 2,500.00	\$ 2,500.00	
County License - Not Currently Listed with Gaston County		\$ 25.00	\$ 75.00	\$ 50.00
Rabies Not Current on Rabies Inoculation	1st Violation	\$ 60.00	\$ 100.00	\$ 40.00
	2nd Violation	\$ 500.00	\$ 500.00	
	3rd Violation	\$ 1,000.00	\$ 1,000.00	
Registration of Exotic Pets	1st Violation	\$ 500.00	\$ -	\$ (500.00)
	2nd Violation	\$ 750.00	\$ -	\$ (750.00)
	3rd Violation	\$ 1,000.00	\$ -	\$ (1,000.00)
Animal Nuisance	1st Violation	\$ 100.00	\$ 100.00	
	2nd Violation	\$ 250.00	\$ 250.00	
	3rd Violation	\$ 500.00	\$ 500.00	
Owner/Keeper Allows 1+ Attacks, Assaults, Wounds, Bites, Other Injuries to Human	1st Violation	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 2,500.00	\$ 2,500.00	
Owner/Keeper Not Following the Penning Restrictions for Dangerous Animal or Farm Animal	1st Violation	\$ 500.00	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 1,500.00	\$ 1,500.00	
Owner/Keeper Allows a Dangerous Dog to Kill a Domestic Animal	1st Violation	\$ 500.00	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 1,500.00	\$ 1,500.00	

Building & Development Services

Building Permits: Minimum fee for new residential homes is \$990. Valuation is determined by the Valuation Tables Per Square Foot cost set in current ICC or stated contract price, whichever is greater. Gaston County will calculate construction valuation for 1 or 2 family dwellings, all commercial buildings, and

\$1 to \$5,000	Minimum Fee	\$ 90.00	\$ 90.00	
\$5001 to \$50,000	+\$6 Per \$1,000 Valuation or Any Part Thereof Over \$5,000	\$ 60.00	\$ 60.00	
\$50,001 to \$100,000	+\$5 Per \$1,000 Valuation or Any Part Thereof Over \$50,000	\$ 320.00	\$ 320.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Building & Development Services (Continued)

\$100,000 to \$250,000	+\$4.50 Per \$1,000 or Any Part Thereof Over \$100,000	\$ 570.00	\$ 570.00	
\$250,001 to \$500,000	+\$4 Per \$1000 or Any Part Thereof Over \$250,000	\$ 1,245.00	\$ 1,245.00	
\$500,001 to \$1,000,000	+\$3.50 Per \$1000 or Any Part Thereof Over \$500,000	\$ 2,245.00	\$ 2,245.00	
\$1,000,001 to \$10,000,000	+\$2.50 Per \$1,000 or Any Part Thereof Over \$1,000,000	\$ 3,995.00	\$ 3,995.00	
\$10,000,001 and Above	+\$1.50 Per \$1000 or Any Part Thereof Over \$10,000,000	\$ 26,495.00	\$ 26,495.00	

Unheated space, garages, porches, and decks for residential construction will use the per square foot

Single Trade Permits

Residential Electrical Permit		\$ 90.00	\$ 90.00	
Residential Mechanical Permit		\$ 90.00	\$ 90.00	
Residential Plumbing Permit		\$ 90.00	\$ 90.00	
Commercial Plumbing, Electrical, Mechanical, Fire, &	Based on Project Cost when applied to	Varies	Varies	
Water Heater/ HVAC Change Out		\$ 90.00	\$ 90.00	

Commercial Residential Fire Plan Review

Commercial Plan Review fee	20% of Permit Fee for 1st Review	\$ 0.20	\$ 0.20	
Commercial Plan 1st Re-review for Bldgs. 2500 Sq.Ft. or Smaller		\$ 90.00	\$ 90.00	
Commercial Plan 1st Re-review for Bldgs. 2501 to 7500 Sq.Ft.		\$ 180.00	\$ 180.00	
Commercial Plan 1st Re-review for Bldgs. 7501 to 20,000 Sq.Ft.		\$ 360.00	\$ 360.00	
Commercial Plan 1st Re-review for Bldgs. 20,001 to 60,000 Sq.Ft.		\$ 540.00	\$ 540.00	
Commercial Plan 1st Re-review for Bldgs. 60,001 Sq.Ft. or Larger		\$ 720.00	\$ 720.00	
Fire Plan review for Bldgs. 2500 Sq.Ft. or Smaller		\$ 90.00	\$ 90.00	
Fire Plan review for Bldgs. 2501 to 7500 Sq.Ft.		\$ 90.00	\$ 90.00	
Fire Plan review for Bldgs. 7501 to 20,000 Sq.Ft.		\$ 180.00	\$ 180.00	
Fire Plan review for Bldgs. 20,001 to 60,000 Sq.Ft.		\$ 270.00	\$ 270.00	
Fire Plan review for Bldgs. 60,001 Sq.Ft. or Larger		\$ 450.00	\$ 450.00	
Commercial & Fire Plan 2nd Re-review for Bldgs. All Sq.Ft.	1st Review fee x 2	1st Fee x2	1st Fee x2	
Commercial & Fire Plan 3rd+ Re-review for Bldgs. All Sq.Ft.	1st Review fee x 3	1st Fee x3	1st Fee x3	
Residential Re-review Fee/ Re-stamp of Lost Plans		\$ 45.00	\$ 45.00	
Electronic Plan Review Fee (Blue Beam)		\$ 100.00	\$ 100.00	

Signs

Sign Permits Based on Project Cost	Based on Project	Varies	Varies	
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Moved Houses: Any Remodeling or Additions will Need to be Permitted Separately

Includes New Foundation and Basic Utility Reconnections	9 Inspection Trips Included	\$ 810.00	\$ 810.00	
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Day Care License Inspection

Day Care Licensing Inspections Only	Remodeling is separate cost	\$ 270.00	\$ 270.00	
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Certificate of Occupancy: Included with Building Permit

For Existing Buildings with no Active Building Permit - 1 Inspection Trip by Electrical/Mechanical Inspector and 1 Inspection Trip by Building/Plumbing Inspector Included in Fee, Additional Trips Changed as Re-Inspection Fee Per fee Schedule		\$ 270.00	\$ 270.00	
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FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Building & Development Services (Continued)

ABC Permit

For Existing Buildings with no Active Building Permit - 1 Inspection Trip by Electrical/Mechanical Inspector and one 1 Inspection Trip by Building/Plumbing Inspector Included in Fee, Additional Trips Changed as Re-Inspection Fee Per fee Schedule	\$	270.00	\$	270.00	
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Re-Inspection Fee for All inspections types (Residential, Commercial, and Zoning)

Not Ready for Inspection Fee	\$	350.00	\$	350.00	
Re-Inspection #1	\$	180.00	\$	180.00	
Re-Inspection #2	\$	180.00	\$	180.00	
Re-Inspection #3	\$	270.00	\$	270.00	

Starting Work Without Permit

Whenever Work is Started Without a Permit		Fee x 2		Fee x 2	
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On-Time Inspections

Guaranteed Inspection Times - During Normal Business Hours 8am - 5pm Monday - Friday	\$	180.00	\$	180.00	
Before or After Normal Work Hours, Must be Scheduled and Approved Ahead of Time.	\$	270.00	\$	270.00	

Weekend Inspections (Saturday and Sunday) - Scheduled On-Time Inspections Must be Pre-

Based on Availability and Must be Approved Ahead of Time	\$	540.00	\$	540.00	
Holiday Inspection - Inspection Scheduled on Holiday Observed by Gaston County	\$	720.00	\$	720.00	

Temporary Utilities

Allows power to be placed on structures prior to all final inspections being approved; typically used to	\$	100.00	\$	100.00	
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Manufactured Home permit

Single Wide HUD Labeled Manufactured Home	\$	540.00	\$	540.00	
Double Wide/ Triple Wide HUD Labeled Manufactured	\$	720.00	\$	720.00	

Additions and Remodel

Additions and Remodels - Per Trip, Based on Scope of	Per Inspection	\$	90.00	\$	90.00	
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Demolition Permits

Residential Demolition Permit	\$	90.00	\$	90.00	
Commercial Demolition Permit	\$	90.00	\$	90.00	

Swimming Pools

Above Ground Pool - Includes 1 Trip for Building/Plumbing & 1 Trip for Electrical Inspector	\$	180.00	\$	180.00	
In Ground Pool - Includes 3 Trips for Building/Plumbing and 3 Inspections for Electrical	\$	540.00	\$	540.00	

Refunds

If No Work Has Begun & No Inspections Performed. (Not eligible for refund if work has began,	100%		100%		
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Zoning Permits

Single Family Residence	\$	300.00	\$	300.00	
Multifamily Residence	\$	300.00	\$	300.00	
Non Residential	\$	300.00	\$	300.00	
Change In Use	\$	150.00	\$	150.00	
Residential Accessory Structures	\$	150.00	\$	150.00	
Sign(s)	\$	150.00	\$	175.00	\$ 25.00
Manufactured Home Park Space	\$	300.00	\$	300.00	
Residential Subdivision - Full Review (Construction Doc. Review)	\$	-	\$	1,000.00	\$ 1,000.00
Temporary Use Permits	\$	150.00	\$	150.00	
Zoning Verification Letter	\$	75.00	\$	125.00	\$ 50.00
All Zoning permits for parcels inside conditional districts		Base Fee x2		Base Fee x2	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Building & Development Services (Continued)

Zoning Permits for Conditional Use

Single Family Residence		\$ 450.00	\$ 600.00	\$ 150.00
Zoning Pre-Construction Inspection		\$ 90.00	\$ 100.00	\$ 10.00
Zoning Final Inspection		\$ 90.00	\$ 100.00	\$ 10.00
Bond Release Inspection		\$ -	\$ 100.00	\$ 100.00
Conditional Zoning Re-Inspection - 1st Reinspection		\$ 90.00	\$ 90.00	
Conditional Zoning Re-Inspection - 2nd Reinspection		\$ 110.00	\$ 150.00	\$ 40.00
Conditional Zoning Re-Inspection - 3rd+ Reinspection		\$ 130.00	\$ 130.00	

Rezoning Fees - All fees will be based on total acreage of the property.

General Zoning Map Amendment: <10 Acres		\$ 600.00	\$ 700.00	\$ 100.00
General Zoning Map Amendment: >10 Acres	Plus \$60 per acre or fraction there of over 10 Acres	\$ 600.00	\$ 700.00	\$ 100.00
Zoning map Amendment - Non Residential		\$ -	\$ -	
Conditional Zoning Map Amendments: <2 Acres		\$ 650.00	\$ 700.00	\$ 50.00
Conditional Zoning Map Amendments: >2 Acres up to 10 Acres	Plus \$60 per Acre or fraction there of over 2 Acres up to 10	\$ 650.00	\$ 700.00	\$ 50.00
Conditional Zoning Map Amendments: 10+ Acres	Plus \$30 per Acre or fraction there of over 10 Acres	\$ 1,160.00	\$ 1,160.00	
Conditional Site Plan Review	Required for all conditional rezonings	\$ 450.00	\$ 450.00	
Conditional Site Plan Re-Review	Required for each Re-review	\$ 240.00	\$ 240.00	
Legal Advertisement		\$ 175.00	\$ 175.00	
Mailings to adjoining property owners	Per Mailing	\$ 2.00	\$ 3.00	\$ 1.00
Sign Fee		\$ -	\$ 15.00	\$ 15.00

Commercial Site Plan Review

Initial Site Plan Review: <2 Acres		\$ 300.00	\$ 300.00	
Initial Site Plan Review: >2 Acres up to 10 Acres	Plus \$60 per Acre or fraction there of over	\$ 480.00	\$ 480.00	
Initial Site Plan Review: 10+ Acres	Plus \$30 per Acre or fraction there of over 10 Acres	\$ 1,160.00	\$ 1,160.00	
Site Plan Re-review Fee	For Each Required Re-Review	\$ 240.00	\$ 250.00	\$ 10.00
Pre-design Conference	As Requested, Initial Conference is built into Permit Fees	\$ 200.00	\$ 200.00	

Sign Plan Review

Sign Plan Review Fee		\$ 120.00	\$ 150.00	\$ 30.00
Sign Plan Re-Review Fee		\$ 90.00	\$ 100.00	\$ 10.00

Subdivision Review

Minor: 5 Lots or Less	plus \$5.00 per lot created	\$ 300.00	\$ -	\$ (300.00)
Major 1: 50 Lots	plus \$5.00 per lot created	\$ 480.00	\$ 500.00	\$ 20.00
Major 2: 51+ Lots	plus \$5.00 per lot created	\$ 900.00	\$ 1,000.00	\$ 100.00
Final Plat Review/ Approval	includes exempt, and subdivisions with 5 or less lots	\$ 240.00	\$ 300.00	\$ 60.00
Plat Re-review Fee	to be added starting on the third review	\$ 90.00	\$ 100.00	\$ 10.00
Pre-Design Conference	As Requested- - Initial Conference Built into Permit Fees	\$ 200.00	\$ 200.00	
Exempt Plat Review/ Approval		\$ 150.00	\$ -	\$ (150.00)
Exempt Plan Re-review		\$ 20.00	\$ -	\$ (20.00)
Preliminary Review (Non-Binding, no approval stamp)		\$ -	\$ 150.00	\$ 150.00
Expedited Review	Initial Review completed within 5 business days of all fees paid	\$ -	\$ 500.00	\$ 500.00

Watershed Review - Based on total acreage of property disturbed

Residential	Plus \$5.00 per acre	\$ 250.00	\$ 260.00	\$ 10.00
Non-residential	Plus \$5.00 per acre	\$ 370.00	\$ 380.00	\$ 10.00



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Building & Development Services (Continued)

Flood Development Permit - Based on total acreage of property disturbed

Residential		\$ 190.00	\$ 260.00	\$ 70.00
Non-Residential		\$ 310.00	\$ 380.00	\$ 70.00
Site Evaluation Form		\$ 30.00	\$ 50.00	\$ 20.00

Board of Adjustment and Historic Preservation Commission

Variance/ Special Exceptions		\$ 600.00	\$ 700.00	\$ 100.00
Special Use Permit	Plus \$5.00 per Acre	\$ 1,050.00	\$ 1,050.00	
Legal Advertisement		\$ 175.00	\$ 200.00	\$ 25.00
Mailings to adjoining property owners	Per mailing	\$ 2.00	\$ 3.00	\$ 1.00
Recording Fee		\$ 26.00	\$ 26.00	
Sign Fee		\$ -	\$ 15.00	\$ 15.00

Code Enforcement

Sign Fee		\$ -	\$ 700.00	\$ 700.00
Zoning Violation - First Offense	\$100.00 per day that violation remains on property after compliance date	\$ -	\$ 1,050.00	
Zoning Violation - Repeat Offense	\$300.00 immediately (no compliance period) and \$300.00 for each day after - up to 7 days	\$ 200.00	\$ 250.00	\$ 50.00
Administrative Fee	To be added on cases that the county abates	\$ 2.00	\$ 3.00	\$ 1.00
Abatement Fee	Varies per project - To be placed as a lien on the property in addition to the administrative fee	Varies	Varies	

Natural Resources

Soil Erosion and Sedimentation Review	Per Acre sites (1 Acre or Greater)	\$ 400.00	\$ 400.00	
Review Necessary for Sites Less than One Acre	Per Site	\$ 100.00	\$ 100.00	
Storm Water Plan Review	Per Acre	\$ 450.00	\$ 450.00	
Storm Water Workshop Usually 6 Professional Development	Per PDH/CEU	\$ 20.00	\$ 20.00	
Annual Storm Water Inspection		\$ 70.00	\$ 70.00	
2nd Re-Inspection & Still out of Compliance		\$ 75.00	\$ 75.00	
3rd Re-Inspection & Still out of Compliance		\$ 150.00	\$ 150.00	
4th Re-Inspection & Still out of Compliance		\$ 300.00	\$ 300.00	
5th Re-Inspection & Still out of Compliance		\$ 600.00	\$ 600.00	
6th & Subsequent Re-Inspections	Continue Until Compliance is Achieved	\$ 650.00	\$ 650.00	

Clerk to the Board

Full Agenda Packet	Per Year	\$ 35.00	\$ 35.00	
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Community Support Services

ACCESS

Agency Requests	Per Mile	\$ 3.00	\$ 3.00	
EDTAP	Clients with Non-Medical Destinations	\$ 2.00	\$ 2.00	
RGP - In County Only	Rural to City	\$ 2.00	\$ 2.00	
RGP - In County Only	Rural to Rural	\$ 3.00	\$ 3.00	
Deviated Fixed Route	Gaston College	\$ 1.00	\$ 1.00	
Adult Daycare	Daily	\$ 50.00	\$ 50.00	
Adult Daycare - DayLite	Daily	\$ 35.00	\$ 35.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Cooperative Extension

Lucille Tatum

Lucille Tatum Rental		\$ 280.00	\$ 280.00	
Lucille Tatum Refund		\$ 50.00	\$ 50.00	

Citizens Resource Center

One Conference Area	4 Hour Block	\$ 150.00	\$ 150.00	
Two Conference Areas	4 Hour Block	\$ 250.00	\$ 250.00	
Three Conference Areas	4 Hour Block	\$ 350.00	\$ 350.00	
Entire Conference Center	4 Hour Block	\$ 450.00	\$ 450.00	
Use of Catering Kitchen		\$ 25.00	\$ 25.00	
Refundable Deposit for Center or Equipment		\$ 100.00	\$ 100.00	

4-H

One-Time Summer Membership Fee	Per Person	\$ 12.00	\$ 12.00	
Program Fees Based on Supply and Program Costs	Varies According to Event and Participants	Varies	Varies	

Equipment Rental

Herd Broadcast Spreader - In County Rental	Per Rental	\$ 20.00	\$ 20.00	
Herd Broadcast Spreader - Of of County Rental	Per Rental	\$ 30.00	\$ 30.00	
Herd Broadcast Spreader - Late Return	Per Rental	\$ 50.00	\$ 50.00	
Herd Broadcast Spreader - Cleaning Fee	Per Rental	\$ 50.00	\$ 50.00	

Elections

Flash Drives		\$ 25.00	\$ 25.00	
Postage		Cost	Cost	

Emergency Management & Fire Services

State Mandated Inspections

0-2499 square feet		\$ 65.00	\$ 65.00	
2,500-4,499 square feet		\$ 95.00	\$ 95.00	
4,500-7,999 square feet		\$ 125.00	\$ 125.00	
8,000-15,999		\$ 155.00	\$ 155.00	
16,000-49,999		\$ 190.00	\$ 190.00	
50,000-99,999		\$ 220.00	\$ 220.00	
After Hours Construction Inspection		\$ 250.00	\$ 250.00	
Foster Home Inspections (Initial)		\$ 280.00	\$ 280.00	
Foster Home Inspections (Renewals)		\$ 65.00	\$ 65.00	
100,000-499,999		\$ 250.00	\$ 250.00	
500,000 + square feet		\$ 280.00	\$ 280.00	
Interior Suites		\$ 65.00	\$ 65.00	
Apartments w/direct egress		\$ 30.00	\$ 30.00	
Parking Decks		\$ 95.00	\$ 95.00	
Vacant Building		\$ 125.00	\$ 125.00	

Fire Inspections & Code Violations

ABC Permit Inspection		\$ 65.00	\$ 65.00	
AST / UST Install / Removal Inspection	Per Tank	\$ 95.00	\$ 95.00	
Foster Home Inspections (Initial)		\$ 65.00	\$ 65.00	
Foster Home Inspections (Renewals)		\$ 65.00	\$ 65.00	
Fire Code Violation Re-Inspection	1st Site Visit	\$ 190.00	\$ 190.00	
Fire Code Violation Re-Inspection	2nd Site Visit	\$ 375.00	\$ 375.00	
Fire Code Violation - Each Day After 3rd Site Visit	Per Day	\$ 565.00	\$ 565.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Emergency Management & Fire Services (Continued)

Minor Fire Hazards		\$ 190.00	\$ 190.00	
Moderate Fire Hazards		\$ 250.00	\$ 250.00	
Severe Fire Hazards		\$ 315.00	\$ 315.00	
Life Safety Hazards (Requires Correction within 24 hours)		\$ 375.00	\$ 375.00	

Mandatory Operational Permits:

105.6.2 Amusement Buildings		\$ 125.00	\$ 125.00	
105.6.5 Carnivals & Fairs		\$ 65.00	\$ 65.00	
105.6.7 Combustible Dust-Producing Operations		\$ 125.00	\$ 125.00	
105.6.10 Covered Mall		\$ 125.00	\$ 125.00	
105.6.14 Exhibits & Trade Shows		\$ 65.00	\$ 65.00	
105.6.15 Explosives		\$ 125.00	\$ 125.00	
105.6.17 Flammable & Combustible Liquids		\$ 65.00	\$ 65.00	
105.6.20 Fumigation and Thermal Insecticidal Fogging		\$ 125.00	\$ 125.00	
105.6.27 Liquid or Gas Fueled Vehicles in Assembly		\$ 65.00	\$ 65.00	
105.6.37 Private Fire Hydrants		\$ 125.00	\$ 125.00	
105.6.38 Pyrotechnic Special Effects Material		\$ 125.00	\$ 125.00	
105.6.43 Spraying or Dipping		\$ 125.00	\$ 125.00	
105.6.45 Temporary Membrane Structures & Tents		\$ 65.00	\$ 65.00	
105.6.32 Open Burning		\$ 15.00	\$ 15.00	
Permits issued in conjunction with a mandated fire inspection)	per permit	\$ 15.00	\$ 15.00	

Required Construction Permits:

105.7.1 Automatic Fire-Extinguishing Systems		\$ 125.00	\$ 125.00	
105.7.2 Battery Systems		\$ 65.00	\$ 65.00	
105.7.3 Compressed Gases		\$ 65.00	\$ 65.00	
105.7.4 Cryogenic Fluids		\$ 65.00	\$ 65.00	
105.7.5 Emergency responder radio coverage system		\$ 125.00	\$ 125.00	
105.7.6 Fire Alarm & Detection Systems & Related Equip.		\$ 125.00	\$ 125.00	
105.7.7 Fire Pumps & Related Equipment		\$ 65.00	\$ 65.00	
105.7.8 Flammable & Combustible Liquids		\$ 65.00	\$ 65.00	
105.7.9 Gates and barricades across fire apparatus access roads		\$ 65.00	\$ 65.00	
105.7.10 Hazardous Materials		\$ 65.00	\$ 65.00	
105.7.11 Industrial Ovens		\$ 125.00	\$ 125.00	
105.7.12 LP Gas		\$ 65.00	\$ 65.00	
105.7.13 Private Fire Hydrants		\$ 65.00	\$ 65.00	
105.7.14 Smoke control or smoke exhaust systems		\$ 65.00	\$ 65.00	
105.7.15 Solar photovoltaic power systems		\$ 65.00	\$ 65.00	
105.7.16 Spraying or Dipping		\$ 65.00	\$ 65.00	
105.7.17 Standpipe Systems		\$ 65.00	\$ 65.00	
105.7.18 Temporary Membrane Structures & Tents		\$ 65.00	\$ 65.00	

Gaston Emergency Medical Service (GEMS)

BLS Care NE Care and Transportation	A0428	\$ 625.00	\$ 625.00	
BLS Care Emergency Care and Transportation	A0429	\$ 850.00	\$ 850.00	
ALS Care and Transportation	A0426 and A0427	\$ 1,000.00	\$ 1,000.00	
ALS Specialty Care and Transportation	A0433	\$ 1,450.00	\$ 1,450.00	
Critical Care Transport	A0434	\$ 1,650.00	\$ 1,650.00	
Loaded Patient Mileage	A0425 and A0888	\$ 18.00	\$ 18.00	
Response/Scene Treatment / No Transport	A0429 and A0998	\$ 375.00	\$ 375.00	
Standby Time	Per Hour	\$ 180.00	\$ 180.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule		Details	FY24 Amended	FY25 Recommended	Change
Gaston Emergency Medical Service (GEMS) (Continued)					
Body Transport (Morgue or Mortuary)	A0429		\$ 180.00	\$ 180.00	
ALS Disp Supplies	A0398		\$ 50.00	\$ 50.00	
BLS Disp Supplies	A0382		\$ 30.00	\$ 30.00	
Defibrillation	A0384		\$ 50.00	\$ 50.00	
IV Supplies	A0394		\$ 35.00	\$ 35.00	
Intubation	A0396		\$ 45.00	\$ 45.00	
Oxygen	A0422		\$ 35.00	\$ 35.00	
Annual Subscription - Emergency Only	Individual		\$ 55.00	\$ 55.00	
	Household		\$ 100.00	\$ 100.00	
Annual Subscription - Emergency & Medically Necessary Non-Emergency to Hospital	Individual		\$ 105.00	\$ 105.00	
	Household		\$ 150.00	\$ 150.00	
School Football Game Standby	Per Game		\$ 300.00	\$ 300.00	

GIS Consolidated Fee Schedule

Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Existing Layers

1 Hr. Minimum Charge for Creation of New Data or >45 Minutes	Per Hour	\$ 100.00	\$ 100.00	
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Photocopies

8 1/2" x 11"	Per Sheet	\$ 0.10	\$ 0.10	
11" x 17"	Per Sheet	\$ 0.20	\$ 0.20	

Text Documents

8 1/2" x 11"	Per Sheet	\$ 0.10	\$ 0.10	
11" x 17"	Per Sheet	\$ 0.20	\$ 0.20	

Map from GIS Website

8 1/2" x 11" (ANSI A)	Per Sheet	\$ 1.00	\$ 1.00	
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Map from GIS Website w/ Orthophoto

8 1/2" x 11" (ANSI A)	Per Sheet	\$ 2.00	\$ 2.00	
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GIS Map

11" x 17" (ANSI B)	Per Sheet	\$ 3.00	\$ 3.00	
13" x 19" (ANSI Supper B)	Per Sheet	\$ 3.00	\$ 3.00	

GIS Map w/ Orthophoto (Aerials)

8 1/2" x 11" (ANSI A)	Per Sheet	\$ 3.00	\$ 3.00	
11" x 17" (ANSI B)	Per Sheet	\$ 4.00	\$ 4.00	
13" x 19" (ANSI Supper B)	Per Sheet	\$ 4.00	\$ 4.00	

Plotter Prints

Bond Paper

17" x 22" (ANSI C)	Per Sheet	\$ 20.00	\$ 20.00	
22" x 34" (ANSI D)	Per Sheet	\$ 25.00	\$ 25.00	
34" x 44" (ANSI E)	Per Sheet	\$ 40.00	\$ 40.00	
28" x 40" (ANSI F)	Per Sheet	\$ 35.00	\$ 35.00	
18" x 36"	Per Sheet	\$ 25.00	\$ 25.00	
24" x 36"	Per Sheet	\$ 30.00	\$ 30.00	
36" x 45"	Per Sheet	\$ 45.00	\$ 45.00	
36" x 65"	Per Sheet	\$ 60.00	\$ 60.00	

Matte Photo Paper

17" x 22" (ANSI C)	Per Sheet	\$ 25.00	\$ 25.00	
22" x 34" (ANSI D)	Per Sheet	\$ 35.00	\$ 35.00	
34" x 44" (ANSI E)	Per Sheet	\$ 60.00	\$ 60.00	
28" x 40" (ANSI F)	Per Sheet	\$ 50.00	\$ 50.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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GIS Consolidated Fee Schedule (Continued)

18" x 36"	Per Sheet	\$ 35.00	\$ 35.00	
24" x 36"	Per Sheet	\$ 40.00	\$ 40.00	
36" x 45"	Per Sheet	\$ 65.00	\$ 65.00	
36" x 65"	Per Sheet	\$ 90.00	\$ 90.00	

Digital GIS Data Raster (Imagery)

Aerials Express Images (All Years)	Not Available for Purchase from Gaston County			
Pictometry Images (2011, 2014, 2018)	Not Available for Purchase from Gaston County			
Pictometry Images (2022)	Hard-Drive Loan	\$ -	\$ -	
North Carolina State Color Orthophotography (All Years)	Not Available for Purchase from Gaston County			

Whole County

2009 Color Orthophoto 6 CD Set / DVD / Flash-Drive		\$ 250.00	\$ 250.00	
2005 Color Orthophoto 6 CD Set / DVD / Flash-Drive		\$ 250.00	\$ 250.00	
2000 Color Orthophoto 5 CD Set / DVD / Flash-Drive		\$ 250.00	\$ 250.00	
1997 B&W Orthophoto CD Set / DVD / Flash-Drive		\$ 250.00	\$ 250.00	

Individual 5K Tile

2005 Color Orthophoto CD / DVD / Flash-Drive	Free Download from FTP or Web	\$ 25.00	\$ 25.00	
2000 Color Orthophoto CD / DVD / Flash-Drive	Free Download from FTP or Web	\$ 25.00	\$ 25.00	
1997 B&W Orthophoto CD / DVD / Flash-Drive	Free Download from FTP or Web	\$ 25.00	\$ 25.00	

GIS Vector Shapefiles: Any Polygon, Polyline & Point Layers Approved by Respective Departments,

Post All Vector GIS Data Free for Download via FTP Site		\$ -	\$ -	
GIS Shape files on CD/ DVD/ Flash-Drive	Per Disk	\$ 40.00	\$ 40.00	

Shipping

Standard Shipping	Included in Purchase Price of Digital GIS Data	\$ -	\$ -	
Shipping of Hardcopy Data/Maps	via Customer Accounts Only	\$ -	\$ -	
Fed Ex, DHL, UPS, Overnight	via Customer Accounts Only	\$ -	\$ -	

Landfill

Out-of-County Waste	Per Ton	\$ -	\$ 55.00	\$ 55.00
Municipal Solid Waste	Per Ton	\$ 29.00	\$ 30.00	\$ 1.00
Commercial Solid Waste	Per Ton	\$ 42.00	\$ 45.00	\$ 3.00
Yard Waste	Per Ton	\$ 25.00	\$ 25.00	
Wood Pallets	Per Ton	\$ 45.00	\$ 45.00	
Homogeneous Wood Pallets (Clean, Non-Painted, No Trash)	Per Ton	\$ 25.00	\$ 25.00	
Special Waste/Sludge - Regular Category	Per Ton (1 Ton Min. for Special Handling)	\$ 53.00	\$ 53.00	
Sludge/Industrial Waste/By-product with Special Handling/Liability	Per Ton	\$ 75.00	\$ 75.00	
Low density category - 21 Yard Container <1 Ton, \$1/Cubic Yard, >1 Ton, \$30/ Ton	Per Cubic Yard	\$1-\$30	\$1-\$30	
Loads Contaminated with 30% or More Banned Materials	Surcharge Plus Disposal Fees	\$ 100.00	\$ 100.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Landfill (Continued)

Construction/Demolition Debris	Per Ton	\$ -	\$ -	As of FY24, waste will go to MSW landfill (\$45/ton)
Bulk MSW (100-150 tpd)++	Per Ton (Case By Case as Required)	\$ 22.00	\$ 22.00	
Bulk MSW (150-200 tpd)++	Per Ton (Case By Case as Required)	\$ 20.00	\$ 20.00	
Shingles	Per Ton	\$ 35.00	\$ 45.00	\$ 10.00
Single-Wide Mobile Home	Each	\$ 310.00	\$ 350.00	
Tire removal from Rims	Each	\$ 3.00	\$ 3.00	
Illegal Tires	Per Ton Per Contracted Amount for Disposal	\$ 99.97	\$ 106.18	\$ 6.21
Track Loader w/Operator	Per Hour	\$ 87.25	\$ 170.79	\$ 83.54
Dozer w/ Operator	Per Hour	\$ 223.35	\$ 311.49	\$ 88.14
Dump Truck w/ Operator	Per Hour	\$ 85.00	\$ 96.03	\$ 11.03
Backhoe w/ Operator	Per Hour	\$ 70.00	\$ 91.69	\$ 21.69
Computer Monitor Processing	Each	\$ 4.00	\$ 4.00	
Uncovered / Unsecured Load Fee	Per Occurrence	\$ 200.00	\$ 200.00	
Fluorescent Bulbs	Each	\$ 1.00	\$ 1.00	

Note: Resolution 2018-049 Adopted 2/27/2018. Modified the Rate to \$27 / Ton for FY 2019 & FY 2020 (July 1, 2018-June 30, 2020) with a Subsequent Increase to \$28 / Ton for FY 2021 to FY 2023 (July 1, 2020-June 30, 2023)

Recycling Center Fees

Bagged Garbage	Up to 10 bags	\$ 4.00	\$ 4.00	
	Over 10 bags	\$ 8.00	\$ 8.00	
Loose Garbage	Small Load	\$ 4.00	\$ 4.00	
Yard Waste	Small Load	\$ -	\$ 4.00	\$ 4.00
	Large Load	\$ -	\$ 8.00	\$ 8.00
Mattress	Each	\$ 10.00	\$ 10.00	
Mulch Sales	Per Scoop	\$ 2.00	\$ 2.00	

Library

Loan Periods

Books & Audios	21 Days	21 Days	
Bestsellers, Reserves, and DVD's	7 Days	7 Days	

Overdue Fines

Return Check Fee	\$ 25.00	\$ 25.00	
Lost Books	Price of Book	Price of Book	

Library Meeting Rooms Rental Fee

Nonprofit Gaston County Groups or Individuals	Per Hour	\$ 10.00	\$ 10.00	
For Profit Gaston County Groups or Individuals	Per Hour	\$ 25.00	\$ 25.00	
Out-of-County, For-Profit or Nonprofit Groups/Individuals	Per Hour	\$ 50.00	\$ 50.00	
Social Gathering	Per Hour	\$ 25.00	\$ 25.00	
Refreshment Fee	Per Rental	\$ 50.00	\$ 50.00	

Photocopies & Computer Print Copies

Black & White	Per Page	\$ 0.10	\$ 0.10	
Color	Per Page	\$ 0.25	\$ 0.25	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Library (Continued)

Fax Service

Local (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 1.00	\$ 1.00	
Long Distance (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 1.00	\$ 1.00	
International (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 2.00	\$ 2.00	
Government Agency Local	Per Page (Excluding Cover Sheet)	\$ -	\$ -	
Government Agency Long Distance	Per Page (Excluding Cover Sheet)	\$ -	\$ -	

Library Cards

Library Card for Out-of-County Residents		\$ 25.00	\$ 25.00	
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Parks & Recreation

Tournament Fees - Adult and Youth

Softball/Baseball Field	Per Field Per Day	\$ 100.00	\$ 100.00	
Rectangular Field	Per Field Per Day	\$ 160.00	\$ 160.00	

Game/League Fees

Rectangular Field	Per Hour, Two Hour Minimum	\$ 30.00	\$ 30.00	
Softball/Baseball Field	Per Field Per Day, Weekday Only	\$ 50.00	\$ 50.00	

Practice Fees: Municipalities are Exempt From Practice Fees

Practice Fee - Youth	Per Hour	\$ 5.00	\$ 5.00	
Practice Fee - Adult	Per Hour	\$ 10.00	\$ 10.00	

Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increments

Youth	Per Hour	\$ 10.00	\$ 10.00	
Adult	Per Hour	\$ 15.00	\$ 15.00	

Field Preparation Fees

Rectangular Field - Youth	Per Field	\$ 130.00	\$ 130.00	
Softball/Baseball Field - Youth	Per Field	\$ 50.00	\$ 50.00	
Weekend - Baseball/Softball Field (up to 4 fields per site)	2 Hr. Staff Time. 4 Field Max	\$ 100.00	\$ 100.00	
Weekend - Each Additional Field		\$ 45.00	\$ 45.00	

Other Fees

Gate Fee Collection - Single Field	Per Day	\$ 50.00	\$ 50.00	
Gate Fee Collection - Multiple Fields	Per Day	\$ 100.00	\$ 100.00	
Concession Rights - Optimist Youth	Per Season	\$ 200.00	\$ 200.00	
Concession Rights - No Contract	Per Day	\$ 55.00	\$ 55.00	
Concession Rights - Contracted	Per Location	Varies	Varies	

Equipment

Turfce	Per Bag	\$ 15.00	\$ 15.00	
Score Board	Deposit Per Control + Fee Per Control/Event	\$ 25.00	\$ -	\$ (25.00)
Score Board League	Per Night Per Field	\$ 10.00	\$ -	\$ (10.00)
Portable Mounds - Tournament Use Only	Per Mound Per Day	\$ 50.00	\$ 50.00	
Portable Fence (Additional Fee for Moving Fence During Events)	Per Field Per Installation	\$ 50.00	\$ 50.00	
Change bases and/or pitching rubber in tournaments	Per Change	\$ 25.00	\$ 25.00	
Re-line infield during tournaments	Per Line	\$ 25.00	\$ 25.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule		Details	FY24 Amended	FY25 Recommended	Change
Parks & Recreation (Continued)					
Other Facilities					
Horseshoe Courts Complex	Per Day		\$ 100.00	\$ 100.00	
Sand Volleyball Courts	Per Hour		\$ 5.00	\$ 5.00	
Tennis Courts	Per 2-Hour Block		\$ 5.00	\$ 5.00	
Open Space Fee (varies per requested space)	Per Hour		\$25-\$100	\$25-\$100	
Equestrian Facilities					
Arena Use, In-County: Includes Initial Prep + 1 Prep During Show	Per Day		\$ 150.00	\$ 150.00	
Additional Preps for Shows	Per Prep		\$ 50.00	\$ 50.00	
Arena or Barn and Flat Area Only	Per Day		\$ 75.00	\$ 75.00	
Arena Lights	Per Night		\$ 115.00	\$ 115.00	
Use of Barn Stalls	Per Day		\$ 15.00	\$ 15.00	
R V Hookups	Per Day		\$ 15.00	\$ 15.00	
Concession Rights	Per Day		\$ 65.00	\$ 65.00	
Clean up Fee	Per Event		\$ 200.00	\$ 200.00	
Arena Tent	Per Event		\$ 150.00	\$ 150.00	
Picnic Shelters - Covered - Large (40' x 40')					
Half Day			\$ 40.00	\$ 40.00	
Full Day			\$ 80.00	\$ 80.00	
Picnic Shelters - Covered - Small (20' x 20')					
Half Day			\$ 30.00	\$ 30.00	
Full Day			\$ 60.00	\$ 60.00	
Amphitheater					
Rental	Per Day		\$ 100.00	\$ 100.00	
Camp Sertoma					
Lodge Rental	per day		\$ 100.00	\$ 100.00	
Cabin Rental	per day		\$ 25.00	\$ 25.00	
Damage/Clean up deposit			\$ 100.00	\$ 100.00	
Key deposit			\$ 25.00	\$ 25.00	
Dallas Park Chapel					
Chapel Rental	per day		\$ 100.00	\$ 100.00	
Damage/Clean-up Deposit			\$ 100.00	\$ 100.00	
Key Deposit			\$ -	\$ 25.00	\$ 25.00
Special Events, Vendors, and Sports Entry					
Sports entry fees (covers officials, trophies, referees, etc.)	According to number of games/activity		Varies	Varies	
Food and craft vendors	Varies according to event		\$30-\$200	\$10-\$200	\$ (10.00)
Alcohol Permits - Gaston County (State permit also required)	per day		\$ 50.00	\$ 50.00	
Special Event fees also include applicable facility fee	Event fee plus lights, prep, facility fee, etc.		\$100 - \$200	\$100 - \$200	
Senior Citizens' Programs					
Program/ Dance Fees	Per Person Per Program		\$ 5.00	\$ 5.00	
Senior Classes with Instructors	Per Person Per Class		\$ 2.00	\$ 2.00	
Monthly Fitness Class Pass			\$ 20.00	\$ 20.00	
Senior Center Rental					
Senior Center Rental	per hour		\$ 60.00	\$ 60.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule	Details	FY24 Amended	FY25 Recommended	Change
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Parks & Recreation (Continued)

South Point Access

Vehicle Entrance/Parking	per day		\$ 7.00	\$ 7.00
Bus Entrance/Parking	per day		\$ 20.00	\$ 20.00
Annual Vehicle Entrance/Parking	yearly		\$ 100.00	\$ 100.00
Large Shelter Rental on Weekend	Saturday-Sunday per day		\$ 125.00	\$ 125.00
Large Shelter Rental on Weekday	Monday-Friday per day		\$ 100.00	\$ 100.00
Picnic Pad Rental on Weekend	Saturday-Sunday per day		\$ 25.00	\$ 25.00
Picnic Pad Rental on Weekday	Monday-Friday per day		\$ 15.00	\$ 15.00

Police Department

Nuisance Car Administrative Fee		\$ -	\$ -	
Fingerprinting Services		\$ 10.00	\$ 10.00	

Public Health (Environmental Health)

Well/Water Fees

Well Permit		\$ 360.00	\$ 360.00	
State Required Water Test for New Wells		\$ 120.00	\$ 120.00	
Monitor Well (Per parcel)		\$ 85.00	\$ 85.00	
Well Repair Permit		\$ 80.00	\$ 80.00	
Bacteriological Water Analysis		\$ 80.00	\$ 80.00	
Inorganic Water Analysis		\$ 80.00	\$ 80.00	
Bacteriological/Inorganic Water Analysis		\$ 120.00	\$ 120.00	
Swimming Pool Seasonal		\$ 110.00	\$ 110.00	
Swimming Pool Annual		\$ 200.00	\$ 200.00	
Pool Plan Review		\$ 250.00	\$ 250.00	
Non-Compliance Trip Fee/ Improvement Permit Checklist		\$ 55.00	\$ 55.00	

Septic Fees

Improvement Permit (Site Evaluation)		\$ 140.00	\$ 140.00	
Construction Authorization		\$ 190.00	\$ 190.00	
Improvement Permit And Authorization To Construct		\$ 330.00	\$ 330.00	
Engineer Option Permit Review	State Controlled	\$ 99.00	\$ 99.00	
Septic Repair Permit/Septic Expansion		\$ 55.00	\$ 55.00	
OSWW Verification		\$ 55.00	\$ 55.00	
Improvement Permit Checklist		\$ 55.00	\$ 55.00	

Restaurant Fees

Plan Review	State Controlled	\$ 250.00	\$ 250.00	
Limited/Temporary Food Establishment Permit*	State Controlled	\$ 75.00	\$ 75.00	

Tattoo Fees

Tattoo Permit (Per Artist)		\$ 100.00	\$ 100.00	
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Public Information

DVD		\$ 2.50	\$ 2.50	
Government Access Channel Bulletin Board	per pg.	\$ 20.00	\$ 20.00	
Government Access Channel Bulletin Board Editing for Existing PG	per pg.	\$ 5.00	\$ 5.00	
Government Access Channel Live Broadcast	First Two Hours	\$ 1,050.00	\$ 1,050.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule		Details	FY24 Amended	FY25 Recommended	Change
Parks & Recreation (Continued)					
Government Access Channel Live Broadcast Additional Time	per hr.		\$ 177.00	\$ 177.00	
Closed Captioning	per hr.		\$ 100.00	\$ 100.00	
Videotaping One Man Crew	per hr.		\$ 35.00	\$ 35.00	
Videotaping Two Man Crew	per hr.		\$ 70.00	\$ 70.00	
Video Editing	per hr.		\$ 40.00	\$ 40.00	
Studio Production	per hr.		\$ 177.00	\$ 177.00	

Public Works Printing

For External Public Agencies

8.5x11" Black & White Copies - 20# Stock	Per Page	\$ 0.05	\$ 0.06	\$ 0.01
8.5x11" Black & White Copies - 24# Stock	Per Page	\$ 0.08	\$ 0.09	\$ 0.01
8.5x11" Color Copies - 24# Stock	Per Page	\$ 0.28	\$ 0.28	
8.5x11" Trifold Brochure - Black & White Copies 24# Stock	Per Page	\$ 0.10	\$ 0.12	\$ 0.02
8.5x11" Trifold Brochure -Color Copies 24# Stock	Per Page	\$ 0.33	\$ 0.36	\$ 0.03
8.5x11" Rack Cards - Black & White 110# Index	Per Page	\$ 0.13	\$ 0.15	\$ 0.02
8.5x11" Rack Cards - Color 110# Index	Per Page	\$ 0.38	\$ 0.42	\$ 0.04
8.5x11" Door Hangers - Pre Cut Stock (2Up) 1 sided Color	Per Page	\$ 0.21	\$ 0.24	\$ 0.03
8.5x11" Door Hangers - Pre Cut Stock (2Up) 2 sided Color	Per Page	\$ 0.27	\$ 0.30	\$ 0.03
11x17" Posters Black & White - 24# Stock	Per Page	\$ 0.21	\$ 0.24	\$ 0.03
11x17" Posters Color Copies - 24# Stock	Per Page	\$ 0.42	\$ 0.44	\$ 0.02
11x17" Posters Black & White - 24# Stock (2 Sided)	Per Page	\$ 0.23	\$ 0.26	\$ 0.03
11x17" Posters Color Copies - 24# Stock (2 Sided)	Per Page	\$ 0.45	\$ 0.48	\$ 0.03
11x17" Posters Black & White - 110# Index	Per Page	\$ 0.27	\$ 0.30	\$ 0.03
11x17" Posters Color Copies - 110# Index	Per Page	\$ 0.52	\$ 0.55	\$ 0.03
11x17" Posters Black & White - 110# Index (2 Sided)	Per Page	\$ 0.28	\$ 0.30	\$ 0.02
11x17" Posters Color Copies - 110# Index (2 Sided)	Per Page	\$ 0.55	\$ 0.58	\$ 0.03
11x17" Booklets Black & White Copies - 24# Stock	Per Page	\$ 0.69	\$ 0.70	\$ 0.01
11x17" Booklets Color Copies - 24# Stock	Per Page	\$ 1.01	\$ 1.05	\$ 0.04
11x17" Booklets Color Copies - 80# Gloss Text	Per Page	\$ 1.35	\$ 1.40	\$ 0.05
Standard Business Cards Qty 250 - Single Sided (Color)	Per Order	\$ 12.46	\$ 15.00	\$ 2.54
Standard Business Cards Qty500 - Single Sided (Color)	Per Order	\$ 18.97	\$ 21.00	\$ 2.03
Standard Business Cards Qty 250 - Double Sided (Color)	Per Order	\$ 14.32	\$ 20.00	\$ 5.68
Standard Business Cards Qty 500 - Double Sided (Color)	Per Order	\$ 19.50	\$ 25.00	\$ 5.50
Standard Post Cards 5.5" x 4.25" Card (80# Cover)	Per Page	\$ 39.47	\$ 40.00	\$ 0.53
Standard Post Cards 8.5" x 5.5" Card (80# Cover)	Per Page	\$ 74.04	\$ 75.00	\$ 0.96
NCR (Carbonless) Forms 2part Black & White	Per Page	\$ 0.17	\$ 1.22	\$ 1.05
NCR (Carbonless) 2part Color	Per Page	\$ 0.61	\$ 1.25	\$ 0.64
NCR (Carbonless) 3part Black & White	Per Page	\$ 0.25	\$ 1.22	\$ 0.97
NCR (Carbonless) 3part Color	Per Page	\$ 0.81	\$ 1.39	\$ 0.58
NCR (Carbonless) 4part Black & White	Per Page	\$ 0.34	\$ 1.31	\$ 0.97
NCR (Carbonless) 4part Color	Per Page	\$ 1.12	\$ 1.54	\$ 0.42

Register of Deeds

The Balance of Fees are State Mandated

Photocopies	Per Copy	\$ 0.25	\$ 0.25	
Local Fax	Per Page	\$ 1.25	\$ 1.25	
Long Distance Fax	Per Page	\$ 2.25	\$ 2.25	
CDs	Per Copy	\$ 10.00	\$ 10.00	



FY 2025 Recommended Budget Fee Schedule

Gaston County FY 2025 Recommended Fee Schedule		Details	FY24 Amended	FY25 Recommended	Change
Register of Deeds (Continued)					
CDs	Per Copy		\$ 10.00	\$ 10.00	
Passport Photos	Per Passport		\$ 15.00	\$ 15.00	
Passport Acceptance Fee	Per Passport		\$ 35.00	\$ 35.00	

Sheriff's Office/Courthouse Parking Lot

1st Hour		\$ -	\$ -	
2nd Hour		\$ -	\$ -	
3rd & Fourth Hours		\$ -	\$ -	
Fifth & Sixth Hours		\$ -	\$ -	
Seventh & Eighth Hours		\$ -	\$ -	
Maximum Daily Rate		\$ -	\$ -	
Citation for Time Expired		\$ -	\$ -	
Citation for Failure to Pay		\$ -	\$ -	