FY 2024 Recommended Budget



GASTON COUNTY, NORTH CAROLINA
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GASTON COUNTY, NC

BOARD OF COMMISSIONERS

MISSION STATEMENT Providing excellent public service every day.

VISION STATEMENT

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



Chairman
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Township



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Dallas Township



ALLEN FRALEYCherryville Township



KIM JOHNSON Gastonia Township



TOM KEIGHERGastonia Township



RONNIE WORLEY
South Point Township



DR. KIM EAGLECounty Manager

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July 01, 2022

Executive Director

Christopher P. Morrill



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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 FY 2024 (FY24) 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 newly updated and adopted FY 2024 – 2028 Strategic Plan, which includes the County's vision and mission statement that focuses 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.

Over the past twelve months, our organization and the broader community continued to persevere and adapt to the on-going effects of the COVID-19 pandemic. Those long-term effects include rapid inflation levels not seen in forty years, which have resulted in higher consumer good prices and continued supply chain disruptions and delays. Nevertheless, I am extremely proud of how we, as an organization, have responded with resiliency, compassion, integrity, and honesty, working tirelessly to better inform and respond to the public.

Given the context of the last three years, I am framing this budget recommendation around the theme of *responsibility* with a focus on the need to prepare our organization to face the challenges of today with an eye focused on an unpredictable future. A prepared community, organization, and region that is ready to respond to short and long-term challenges through data-driven decision making, keen problem solving, empathy, integrity, and with an inclusive and service-oriented mindset.

Since July, we have seen gains in employment and sales and property taxes, and continued growth of the local economy. Correspondingly, this budget is crafted with increases in overall projected revenue. There is a 7.6% increase (excluding one-time design costs for public health building renovation) in the general fund budget from the current year that mirrors almost exactly the current levels of inflation, levels that have not been felt so strongly since the late 1970s when gas shortages and skyrocketing costs of everyday goods were the norm.

This budget recommends four new County-funded positions in Public Works that will address critical county facility maintenance needs, seventeen DSS positions that will be 50-75% funded by the federally government due to Medicaid expansion, and two fee-funded positions for Natural Resources. Maintenance of the board-directed merit-based compensation plan and the first full-year implementation of the market study are reflected in this budget, both of which have greatly benefited the organization. These benefits are imperative to keeping us competitive with our neighbors – nearly all of whom have consistently given higher merit-based pay increases year after year.

Notably, this budget is balanced without the use of unrestricted general fund balance, which follows last year's example that previously had not been accomplished in fifty years. This is a significant achievement for our county and sets us toward a goal of continuing to appropriate no unrestricted fund balance in the coming years. Such a strategy is vital to improving our credit ratings and lowering future borrowing costs. We are striving to become a more data-driven organization with a focus on continuous improvement that seeks to aid our residents most in need through effective service delivery, resilient governance and financial stewardship.

Respectfully submitted,

Lim S. Eagle County Manager

Key FY 2023-2024 (FY24) Budget Recommendations

Over the past four 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

That brings the County to the FY24 theme of *responsibility*. Following a revaluation process that saw massive growth in the tax base, it is crucial that the County remains a responsible steward of these resources, using them to further its mission to provide excellent public service every day.

The FY24 Recommended Budget is \$414.1 million for all funds, net of internal transfers. The General Fund, totaling \$322 million, is the County's major operating fund and is primarily funded with property taxes. This budget includes a 61 cent tax rate. This is a 20 cent decrease from the current rate of 81 cents, and is lower than the published revenue neutral rate of 62.1 cents. Capturing sales tax growth and the strategic appropriation of CIF fund balance would allow the County to absorb mandatory and inflationary increases in personnel and operating expenses while reducing the tax rate significantly and not appropriating unrestricted fund balance.

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

terms of personnel, the FY24 Recommended Budget includes 23 new full-time positions, 19 of which are either 100% fee-funded, or 50-75% federally funded. The remaining four are 100% County-funded but are essential to maintain our facilities and vehicles. Aside from new positions, the recommended budget would continue to fund the Boarddirected merit-based compensation plan. A 3% merit-based adjustment would be implemented mid-year for a 1.5% budget impact compared to the current year.

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.

Revenue by Type	FY24	Recommended
Property Tax	\$	187,130,714
Sales & Other Taxes	\$	77,280,543
Intergovernmental & Grants	\$	46,533,800
Fees, Licenses & Permits	\$	10,529,680
Sales, Services & Fees	\$	38,006,733
Other	\$	4,022,989
Health Insurance	\$	26,758,769
Fund Balance Appropriated	\$	23,851,321
Total Revenue Net of Transfers	\$	414,114,549

Expenditures by Function	FY	24 Recommended
General Government	\$	73,537,706
Public Safety	\$	97,185,852
Education	\$	66,588,335
Cultural & Recreational	\$	12,565,338
Human Services	\$	97,180,220
Environmental Protection	\$	110,661
Economic & Physical Development	\$	14,820,212
Solid Waste	\$	16,349,160
Debt Service	\$	35,777,065
Total Expenditures Net of Transfers	\$	414,114,549

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.

Recent Departmental Accomplishments

- The **County Attorney's Office** reviewed, negotiated, or approved over 463 new contracts and 194 contract amendments.
- Building & Development Services implemented new software to track all grant documents and compliance. The Planning Division went through a complete overhaul of the Unified Development Ordinance and restarted the GCaMP (Gaston County and Municipal Planners) series. Additionally, the Building Inspections Division underwent a merger with the City of Gastonia's Building Inspections Department, as well as implemented an on-call policy to assist emergency personnel as needed.
- **Budget & Strategy** obtained the Distinguished Budget Presentation Award through the Government Finance Officers Association, which achieved Gaston County's first Triple Crown award in collaboration with Finance and Communications.
- The **Clerk to the Board of Commissioners** updated the Board of Commissioners Policies and Procedures in collaboration with the County Attorney's Office.
- **Elections** assisted over 300 voters at 22 assisted living facilities with voter changes, absentee ballot requests, and assistance with returning absentee ballots.
- **Cooperative Extension** improved the productivity of farms, gardens, and landscapes by providing over 400 residents with soil samples. Also, 1730 individuals participated in program workshops, and as a result, 1357 adopted a recommended best practice, 211 started a home garden, and 28 farms diversified marketing strategies.
- **Hope United Survivor Network** led a collaborative effort to implement the use of the Danger Assessment for Law Enforcement, which will route all domestic violence survivors to HUSN while identifying the most dangerous offenders. Additionally, multifaceted prevention efforts expanded by providing human trafficking and strangulation training for all GEMS staff, jail education classes, and STD and STI testing in partnership with Public Health.
- **Veterans Services** continued to provide the full range of services to the veteran community without any loss of quantity or quality of those services despite being unable to conduct in-person client meetings.
- **Social Services** expanded the Home Delivered Meals program to include social work assessments of client needs with the goal of preventing the necessity for additional high-risk services, embodying a 'More than a Meal' philosophy.
- **Economic Development Commission** opened Apple Creek Corporate Center in May; more than half of the sites are already sold.
- **Emergency Management & Fire Services** has successfully completed all required fire inspections, bringing the department into full compliance with the North Carolina General Statutes mandated fire inspection schedule.
- **Gaston Emergency Medical Services** implemented a transport-capable paramedic Quick Response Vehicle for Kings Mountain and western Gaston County, which was an area that had our longest response times.
- **Finance** saved taxpayers over \$100,000 in costs by reviewing costs and accounts in collaboration with Information Technology. We also revamped the chart of accounts structure and implemented new governmental accounting standards (GASB 87).
- **County Police** lead in the creation of the Gaston Recovery Court and obtained a \$1.2M dollar grant to establish the first Law Enforcement Assisted version (L.E.A.D.) program in Gaston County. Telecommunications continued to answer 911 calls below the national average time, decreased the employee vacancy rate by 50%, and began utilization of fire automated dispatch.
- **Public Health** implemented new methods of outreach, including the Walk & Roll Together Gaston event and planning for new Mobile Medical Units. Additionally, the new Language Line offers onsite, telephone, and video interpreting services for multiple languages as well as ASL.

Recent Departmental Accomplishments (Continued)

- **Human Resources** launched a new Learning Management System, which offers training for all employees. New Employee Orientation has been revamped to include training provided through this system, thereby streamlining the onboarding process. Also, a comprehensive compensation classification study was implemented, which includes a new compensation methodology that boosts our recruitment and retention efforts.
- **Information Technology** replaced GastonGov.com with a fresh new site, utilizing the County's refreshed branding. In addition, the site has more features and capabilities than the previous site.
- The **Library's** programmatic collaborations continue to grow, such as summer reading program, jail outreach, Covid vaccination and testing, and increased access for students of Gaston County Schools.
- The **Communications Office's** Savvy Citizen podcast won second place at the 2022 NC3C Excellence in Communication Awards. The podcast surpassed 6,400 downloads and had a record number of episodes (53) published in 2022.
- The **Museum** strengthened relationships with Gaston County residents through community discussion panels. One result of the community discussions is the addition of Spanish language translations of exhibit materials and programming.
- **Natural Resources** applied for \$1.9M in grant funding to install measures to improve water quality and reduce flooding. They also transitioned to online permitting and plan review for enhanced client services.
- **Internal Audit** partnered with Information Technology and S2K Consulting to conduct an audit of the County's AT&T billing, which will result in cost savings for taxpayers.
- Parks & Recreation completed renovations at Tryon Park, which improved park accessibility for all visitors. Additionally, the Senior Center's attendance continues to increase, and is offering new programming.
- **Public Works** completed several major projects, including the Public Health parking lot replacement, Tryon Park ADA renovations and facility improvements, Dallas Park splash pad, and the Main Library renovation. They have also worked to increase the County's overall HUB/MWBE bid participation to 12.91%.
- The **Register of Deed's Office** experienced the most significant year of passport acceptance in 2022 since the service was started. Total revenue for the passport service for the past 12 months was over \$80,000.
- The **Sheriff's Office** partnered with multiple agencies to apprehend violent criminals and sex offender absconders, which resulted in a 100% apprehension rate. Additionally, they served over 20,000 civil papers that assisted the citizens of Gaston County with Civil and Criminal Court processes.
- **Solid Waste** opened new facilities in the past year, including the Household Hazardous Waste Collection Facility and the Recycling Drop-Off Center. The Unit III Site Grading project is also now underway. Additionally, staff performed essential repairs in-house, which saved the County approximately \$15,000 per event on outside labor costs.
- The **Tax** office obtained the Certificate of Excellence in Assessment Administration through the International Association of Assessing Offices; achieved a collection rate of 99.1% for fiscal year 2021 (which is the highest to date); and successfully completed the 2023 property reappraisal, which included extensive public engagement efforts and ongoing appeals.
- **Tourism Development's** Business Development team brought in 46 events, generating 17,000 hotel room stays and a direct economic impact of \$7.6 million.

FY 2024-2028 Strategic Plan

To maintain momentum and build upon the success of work aligned to the FY 2021-2023 Strategic Plan, staff across the county have energetically engaged in strategy sessions over the past three months leading to the development of a new five-year 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." As we move into the implementation phase, we will be intentional to measure our progress toward achieving the goals within the plan and provide regular updates via a Strategic Plan dashboard that is currently under development by staff.

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 wellbeing 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 unprecedented levels of inflation being experienced in the County and across the country while lowering the tax rate significantly.

General Fund Overview (Continued)

The General Fund, totaling \$322 million, is the County's major operating fund. This is an 7.6% increase from the current budget, excluding the one-time appropriation of restricted fund balance to fund design costs for the Public Health building renovation. Capturing sales tax growth and the strategic appropriation of restricted and unrestricted fund balance allow us to absorb mandatory and inflationary increases in personnel and operating expenses and increase our transfer to the CIF while reducing the tax rate significantly

Revenue

The largest and most stable source of projected General Fund revenue is property taxes, totaling \$187 million (58% of General Fund revenue, net of transfers). The total projected assessed valuation following the 2023 revaluation is \$30.9 billion, a 41% increase from FY23. This massive increase in assessed value is the main deriver behind my recommended 20-cent tax rate cut to 61 cents per \$100 in assessed value—below the published revenue-neutral rate of 62.1 cents.

Sales tax revenue is traditionally more volatile than property tax revenue, but is now the County's second largest revenue source. The County has traditionally been very conservative when budgeting sales tax revenue projections. Following the example of regional tax data and growth projections, the FY24 property tax revenue projection builds on the growth of the past few years. Capturing this growth in property tax is a significant factor in decreasing the property tax rate as recommended.

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 in using a three-year plan to blunt the impact of large year-over-year increases. The increase in projected revenue is largely driven by the consolidation with the City of Gastonia and the resulting increase in inspection fees. The following are proposed fee schedule changes for FY24:

Building & Development Services

 Fee increases/changes associated with the consolidation of departments and adjustments to better reflect time spent on services

Cooperative Extension

 New fee associated with rental the spreader equipment

GEMS

- Fee increases associated with increase in cost to provide services
- Fee added for football game standby

Solid Waste

 The fee for municipal solid waste is increasing \$1/ton per the escalation agreement

Solid Waste (continued)

 Removal of the construction/demo debris fee – to be charged at municipal solid waste rate

<u>Library</u>

- Fee added for space rental
- Adjustments to faxing fees made

Natural Resources

 New Fees added to cover the addition of the floodplain development permitting and inspections program

• Police

 Removal of the nuisance car administrative fee



General Fund Overview (Continued)

Personnel Expenditures

The following 23 new full-time positions are recommended for funding in FY24.

Fully- or partially funded through non-County dollars and departmental revenues:

- 14 Economic Services Caseworker II & 2 Economic Services Supervisors Both are 75% funded with Federal dollars. Because Medicaid expansion has now passed in NC, Gaston County is expected to have an additional 10,311 eligible cases.
- <u>1 Client Services Technician</u> 50% funded with federal dollars. This dedicated IT position will serve as subject matter expert for department and respond quickly in emergency situations.
- <u>1 Conservationist</u> This position is fully funded through Natural Resources' departmental revenues. In the past 5 years (FY18-22), Natural Resources' program revenues increased by 188%. Additionally, in January of this year, the Environmental Review Advisory Board approved/recommended fee increases that have not been updated since 2015.
- <u>1 Floodplain Administrator</u> This position will also be fully funded through Natural Resources' departmental revenue. The County anticipates a 25% increase in flood permits (and associated fee revenue) due to new flood mapping boundaries.

Additionally, the following positions are fully funded with County dollars:

- 1 Electrician This position would offset current outsourced labor costs and enable Public Works to launch a preventative maintenance program.
- 1 Plumber Assistant This calendar year, current staff completed 1,409 work requests, an average of 5.4 per day. They worked 610 hours of overtime this year. They work a minimum of 6 days per week, every week, and many times work several weeks straight without a day off. An additional position is needed to balance the workload.
- 1 HVAC Tech This calendar year, the HVAC I techs completed a grand total of 3,395 work requests and an average of 4.4 requests per day.

FY24 Requested FT Positions	Requested	Recommended
Cooperative Extension	1	
County Police	12	
Emergency Management & Fire	2	
Finance	4	
GEMS	24	
Hope United Survivor Network	9	
Human Resources	3	
Information Technology	1	
Internal Audit	1	
Library	4	
Natural Resources	3	2
Parks & Recreation	4	
Public Health	1	
Public Works	9	4
Sheriff's Office	30	
Social Services	19	17
Tax	4	
Tourism Development	1	
Veterans Services	1	
Grand Total	133	23

• <u>1 Auto Tech</u> - The growth of the fleet has outpaced existing workload capacity if technicians are to maintain an efficient level of vehicle down-time.



General Fund Overview (Continued)

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
- Increase in placement costs for foster care due to the number of children coming into care
- Contracts for professional services, banking services, lawn maintenance, and other services
- Laptop refresh for public safety agencies
- Investment Grant program which provided incentives for businesses
- Education operating allocation increases

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

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 FY23, comprises Gaston County's annual appropriation to fulfill its statutory responsibilities. The recommended FY24 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. A second round of bonds in the amount of \$80 million will be issued in early FY24 for the construction of the new Grier Middle School, school renovations, and school facility addition projects.

The recommended FY24 budget increases the operating support for Gaston College by \$100,000 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 on the following page.



Education (Continued)

			Schools
	FY 2023	FY 2024	FY 2024
Gaston County Schools	Budget	Request	Recommendation
Operating	\$52,501,704	\$55,386,704	\$53,001,704
Capital	\$2,227,000	\$6,500,000	\$2,227,000
Total Direct Allocation	\$54,728,704	\$61,886,704	\$55,228,704

<u>></u>			
Gaston College	FY 2023 Budget	FY 2024 Request	FY 2024 Recommendation
Operating	\$5,868,062	\$7,049,494	\$5,968,062
Capital	\$797,219	\$5,133,495	\$797,219
Total Direct Allocation	\$6,665,281	\$12,182,989	\$6,765,281

Capital Improvements

During FY24, staff will continue the significant progress made in FY22-23 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. It helps explain how the County will address short and long-term infrastructure needs. Staff continues to review and evaluate all capital, financial, and debt-related policies in order to update and restructure them to meet sound financial condition benchmarks and to help upgrade future credit ratings.

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 FY24.

The list on the following page provides descriptions and budgeted amounts for Gaston County's FY24 capital expenditures totaling approximately \$13.6 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.

FY 2024 Recommended Capital Projects	
Public Safety Campus (Approved in Concept - FY23 CIP)*	\$ 7,000,000
Public Health Renovations (Approved in Concept - FY23 CIP)*	\$ 6,600,000
City of Gastonia FUSE Parking Contribution	\$ 5,000,000
US74 Catawba River Bridge & I-85 Betterments (NCDOT)	\$ 2,900,000
Catawba Cove - Multiphase Project	\$ 1,937,333
Dallas Park Master Plan Buildout	\$ 1,205,876
Courthouse 5th Floor Upfit Gap Funding	\$ 1,100,000
Fleet Maintenance Facility Gap Funding	\$ 1,000,000
Playground Updates (Bessemer City, Tryon, and Poston Parks)	\$ 450,000
Poston Park Sidewalk Construction	\$ 20,000
Expanded Maintenance Facility Poston Park	\$ 10,000
Subtotal of Project Costs	\$ 27,223,209
*Less Non-County Funds	\$ (13,600,000)
Total Impact to Capital Improvement Fund	\$ 13,623,209

Moving Forward

For the reasons stated above, FY24 will be a year defined by *responsibility* through staying prepared and flexible. 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 FY24 with the implementation of its organization-wide FY24-28 Strategic Plan and the adoption of its first 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 FY24 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 9, 2023 to review all facets of this budget.

The Board of Commissioners will hold its regularly scheduled Business Meeting on May 9th 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 2024 RECOMMENDED BUDGET

Budget Summary

GASTON COUNTY



FY 2024 Recommended Budget at a Glance



Budget Highlights:

- The recommended 61¢ tax rate is a 20¢ cut from the current rate
- No unrestricted fund balance appropriation
- 23 new positions, 19 supported by non-County funds
- The recommended budget absorbs mandatory and inflationary increases in personnel and operating costs

WHERE DOES THE MONEY COME FROM?



THE RECOMMENDED FY 2024 PROPERTY TAX RATE IS A 20¢ **DECREASE FROM THE** PREVIOUS YEAR, AND IS THE LOWEST **ON RECORD**

Property Tax \$187M Projected General Fund revenue

15%

Sales & Other Tax

\$49M Projected General Fund revenue

11%

State, Federal, & Other Grants

\$36M Projected General Fund revenue

11%

Fees, Licenses & Permits \$35M Projected General Fund revenue

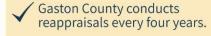
\$9M Projected General Fund revenue

Restricted Fund Balance

\$6M to fund Public Health renovation

MORE ON PROPERTY TAXES...

MORE INFORMATION ABOUT PROPERTY REVALUATION



NC law requires counties to do a property reappraisal at least every 8 years.



HOW IS PROPERTY TAX REVENUE CALCULATED?

Total assessed value (\$30.9B)

X Tax rate (0.0061)

X Estimated collection rate

Projected property tax revenue

WHERE DOES THE MONEY GO?



of GF expenditures

PUBLIC SAFETY total investment of \$91M of GF expenditures



EDUCATION total investment of \$74M of GF expenditures



GENERAL GOV'T total investment of \$46M





OTHER total investment of \$15M

of GF expenditures

GASTON COUNTY



FY 2024 Recommended Budget at a Glance

FY 24-28 CAPITAL IMPROVEMENT PLAN

\$13,623,209

Funds Needed to Fully Implement FY24 Projects • 12 projects are recommended for funding in FY24, totaling \$27,223,209

 Total project cost of \$\$122,132,985 over ther next five years

 Project costs are offset by \$13.6 million in non-County funding:

\$ 27,223,209 Total FY24 Cost - All Projects

- \$ 6,600,000 Funding via Medicaid Max

- \$ 7,000,000 Funding via ARPA Salary Savings

\$ 13,623,209



\$23.9M

Facilities, maintenance, repairs, and new construction

Public Safety Campus (Approved in Concept - FY23 CIP)

 Public Health Renovations (Approved in Concept -FY23 CIP)

• City of Gastonia FUSE Parking Contribution

Catawba Cove - Multiphase Project

• Dallas Park Master Plan Buildout

• Courthouse 5th Floor Upfit Gap Funding

Fleet Maintenance Facility Gap Funding

Poston Park Sidewalk Construction

• Expanded Maintenance Facility Poston Park

\$450K

Purchase of new or replacement equipment and vehicles

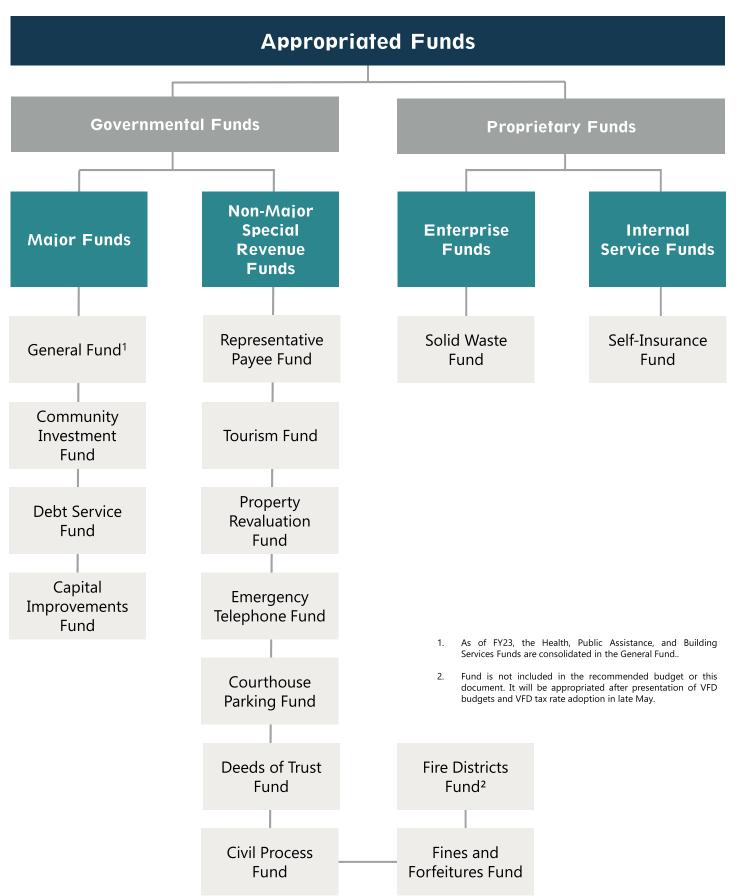
• Playground Updates

\$2.9M

Economic development land acquisition and infrastructure improvements

- US74 Catawba River Bridge (NCDOT)
- I-85 Betterments (NCDOT)





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 all funded 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.

	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 commended	% Change FY 2023-FY 2024
GENERAL FUND							
Revenue	\$ 307,137,922	\$ 319,220,024	\$ 332,549,882	\$ 293,033,274	\$	321,866,644	10%
Expenditures	\$ 309,479,507	\$ 289,637,441	\$ 317,579,607	\$ 293,033,274	\$	321,866,644	10%
Revenue Over (Under) Expenditures	\$ (2,341,585)	\$ 29,582,583	\$ 14,970,275	\$ -	\$	-	-

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.

	FY 2020		FY 2021 FY 2022		FY 2023		FY 2024	% Change	
	Actuals		Actual	Ac	tuals	Adopted	Re	commended	FY 2023-FY 2024
COMMUNITY INVESTMENT FUND									
Revenue	\$ -	\$	78,830,174	\$	61,474,224	\$ 39,430,445	\$	67,373,111	71%
Expenditures	\$ -	\$	43,630,178	\$	59,221,946	\$ 39,430,445	\$	67,373,111	71%
Revenue Over (Under) Expenditures	\$ -	\$	35,199,996 \$	\$	2,252,278	\$ -	\$	-	-

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.

	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024
DEBT SERVICE FUND							
Revenue	\$ 33,863,328	\$ 91,767,392	\$ 31,533,504	\$ 30,802,362	\$	35,321,978	15%
Expenditures	\$ 31,333,233	\$ 103,060,384	\$ 31,068,486	\$ 30,802,362	\$	35,321,978	15%
Revenue Over (Under) Expenditures	\$ 2,530,095	\$ (11,292,993)	\$ 465,017	\$ -	\$	-	-

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.

	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024
CAPITAL IMPROVEMENTS FUND							
Revenue	\$ 23,463,215	\$ 14,886,696	\$ 37,088,404	\$ 8,628,083	\$	32,051,133	271%
Expenditures	\$ 58,400,032	\$ 42,478,859	\$ 61,826,464	\$ 8,628,083	\$	32,051,133	271%
Revenue Over (Under) Expenditures	\$ (34,936,816)	\$ (27,592,162)	\$ (24,738,059)	\$ -	\$	-	-

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 (DSS) 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.

Courthouse Parking Fund

This fund accounts for revenues received from parking fees at the County courthouse.

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.

		FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024
NON-MAJOR SPECIAL REVENUE FUNDS	S							
Revenue	\$	1,863,439	\$ 3,689,537	\$ 5,348,582	\$ 3,684,453	\$	4,460,178	21%
Expenditures	\$	2,990,187	\$ 3,057,064	\$ 4,855,047	\$ 3,684,453	\$	4,460,178	21%
Revenue Over (Under) Expenditures	\$	(1,126,747)	\$ 632,473	\$ 493,535	\$ -	\$	-	-

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.

	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024
SOLID WASTE FUND							
Revenue	\$ 12,288,215	\$ 13,475,666	\$ 13,273,975	\$ 11,327,045	\$	16,954,247	50%
Expenditures	\$ 11,257,254	\$ 10,359,916	\$ 11,602,264	\$ 11,327,045	\$	16,954,247	50%
Revenue Over (Under) Expenditures	\$ 1,030,960	\$ 3,115,750	\$ 1,671,711	\$ -	\$	-	-

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.

	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 commended	% Change FY 2023-FY 2024
SELF-INSURANCE FUND							
Revenue	\$ 23,766,789	\$ 22,951,035	\$ 25,283,702	\$ 28,523,755	\$	31,758,769	11%
Expenditures	\$ 21,649,594	\$ 25,114,298	\$ 27,715,404	\$ 28,523,755	\$	31,758,769	11%
Revenue Over (Under) Expenditures	\$ 2,117,195	\$ (2,163,263)	\$ (2,431,701)	\$ -	\$	-	-

Fund & Revenue or		FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	% Change
Expenditure Type		Actuals		Actual		Actuals		Adopted	Re	ecommended	FY 2023-FY 2024
GENERAL FUND											
Revenue											
Property Tax	\$	165,768,434	\$	171,811,264	\$	176,994,199	\$	176,438,938	\$	187,130,714	6%
Sales & Other Taxes	\$	33,476,631	\$	30,254,787	\$	35,549,956	\$	37,443,120	\$	48,684,672	30%
Intergovernmental & Grants	\$	35,091,326	\$	52,719,339	\$	52,211,165	\$	32,908,072	\$	35,614,560	8%
Fees, Licenses & Permits	\$	5,675,073	\$	7,185,190	\$	7,689,495	\$	8,941,752	\$	9,461,502	6%
Sales, Services & Fees	\$	20,585,838	\$	20,933,398	\$	21,594,451	\$	22,913,470	\$	24,355,280	6%
Other ¹	\$	3,969,558	\$	4,788,148	\$	5,479,066	\$	1,813,871	\$	4,771,516	163%
Debt Proceeds	\$	1,099,727	\$	209,349	\$	1,035,968	\$	-	\$	=	-
Transfers in from Other Funds	\$	41,471,335	\$	31,318,550	\$	31,995,581	\$	5,000,000	\$	5,248,400	5%
Fund Balance Appropriated ²	\$	-	\$	-	\$	-	\$	7,574,051	\$	6,600,000	-13%
Total Revenue	\$	307,137,922	\$	319,220,024	\$	332,549,882	\$	293,033,274	\$	321,866,644	10%
Expenditures											
General Government											
Personnel	\$	20,283,665	\$	22,262,789	đ	25,423,027	¢	23,148,189	đ	27,957,854	21%
Operating		13,752,712	\$ \$	15,862,738	\$ \$	14,969,170	\$	15,146,520		15,373,658	1%
Subtotal	\$	34,036,377	\$ \$	38,125,527	\$	40,392,197	\$ \$	38.294.709	\$	43,331,512	13%
Subtotal	Þ	34,030,377	Þ	30, 123,321	Þ	40,392,197	Þ	30,294,709	Þ	43,331,312	15%
Public Safety											
Personnel	\$	49,038,328	\$	50,031,023	\$	57,956,515	\$	60,805,325	\$	65,417,546	8%
Operating	\$	20,539,057	\$	17,539,852	\$	20,154,813	\$	19,639,049	\$	23,270,248	18%
Subtotal	\$	69,577,385	\$	67,570,875	\$	78,111,328	\$	80,444,374	\$	88,687,794	10%
Education	\$	57,591,462	\$	57,240,267	\$	59,175,826	\$	61,349,722	\$	62,169,876	1%
Cultural & Recreational											
Personnel	\$	4,170,439	\$	4,250,185	\$	5,067,189	\$	5,596,797	\$	6,111,702	9%
Operating	\$	1,896,699	\$	2,077,485	\$	2,206,074	\$	2,642,872	\$	2,830,427	7%
Subtotal	\$	6,067,138	\$	6,327,670	\$	7,273,263	\$	8,239,669	\$	8,942,129	9%
Human Services											
Personnel	\$	39,558,655	\$	39,240,213	\$	44,870,470	\$	52,426,939	\$	58,898,825	12%
Operating	\$	21,428,929	\$	21,888,107		39,859,025	\$	29,622,431		30,978,395	5%
Subtotal	\$	60,987,584	\$	61,128,319	\$	84,729,495	\$	82,049,370	\$	89,877,220	10%
Environmental Protection	\$	69,718	\$	78,372	\$	82,755	\$	99,425	\$	110,661	11%
Economic & Physical Development											
Personnel	\$	2,799,673	\$	2,956,975	¢	3,120,981	¢	2 614 720	¢	3,899,320	8%
Operating	\$ \$	2,799,673 1,140,409	\$ \$	2,956,975 1,156,855	\$ \$	1,290,172		3,614,720 1,739,467	\$	1,798,132	8% 3%
Subtotal	\$	3,940,082	\$	4,113,830	\$	4,411,153	\$	5,354,187	\$	5,697,452	6%
Subtotal	₽	3,340,002	P	4,113,030	₽	4,411,100	Ф	3,33 4 ,107	₽	3,031,432	070
Debt Service	\$	13,506,095	\$	72,308	\$	114,419	\$	128,073	\$	-	-100%
Transfers Out to Other Funds	\$	63,703,666	\$	54,980,272	\$	43,289,171	\$	17,073,745	\$	23,050,000	35%
Total Expenditures	\$	309,479,507	\$	289,637,441	\$	317,579,607	\$	293,033,274	\$	321,866,644	10%
Revenue Over (Under) Expenditures	\$	(2,341,585)	\$		\$	14,970,275	\$	-	\$	-	-

¹ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	Re	commended	FY 2023-FY 2024
COMMUNITY INVESTMENT FUND							
Revenue							
Sales & Other Taxes	\$ -	\$ 29,465,219	\$ 33,878,102	\$ 21,001,266	\$	27,023,111	29%
Intergovernmental & Grants	\$ -	\$ 2,934,859	\$ 1,974,838	\$ 2,050,000	\$	9,000,000	339%
Other ¹	\$ -	\$ 3,179	\$ 3,285,797	\$ -	\$	-	-
Debt Proceeds	\$ -	\$ 1,749,087	\$ 7,237,997	\$ -	\$	-	-
Transfers in from Other Funds	\$ -	\$ 44,677,830	\$ 15,097,490	\$ 16,379,179	\$	22,800,000	39%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$	8,550,000	-
Total Revenue	\$ -	\$ 78,830,174	\$ 61,474,224	\$ 39,430,445	\$	67,373,111	71%
Expenditures							
Transfers Out to Other Funds	\$ -	\$ 43,630,178	\$ 59,221,946	\$ 39,430,445	\$	67,373,111	71%
Total Expenditures	\$ -	\$ 43,630,178	\$ 59,221,946	\$ 39,430,445	\$	67,373,111	71%
Revenue Over (Under) Expenditures	\$ -	\$ 35,199,996	\$ 2,252,278	\$ -	\$	-	-

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	Re	commended	FY 2023-FY 2024
DEBT SERVICE FUND							
Revenue							
Sales & Other Taxes	\$ 8,222,302	\$ -	\$ -	\$ -	\$	-	-
Intergovernmental & Grants	\$ 2,364,600	\$ -	\$ -	\$ -	\$	-	-
Other¹	\$ 63,873	\$ 7,411	\$ 2,213	\$ -	\$	-	-
Debt Proceeds	\$ -	\$ 60,516,875	\$ 554,271	\$ -	\$	-	-
Transfers in from Other Funds	\$ 23,212,554	\$ 31,243,105	\$ 30,977,020	\$ 30,802,362	\$	35,321,978	15%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$	-	-
Total Revenue	\$ 33,863,328	\$ 91,767,392	\$ 31,533,504	\$ 30,802,362	\$	35,321,978	15%
Expenditures							
General Government	\$ 48,756	\$ -	\$ 32,196	\$ -	\$	_	=
Education	\$ -	\$ 858,249	\$ -	\$ 150,000	\$	150,000	0%
Debt Service	\$ 31,284,477	\$ 97,344,529	\$ 31,036,290	\$ 30,652,362	\$	35,171,978	15%
Transfers Out to Other Funds	\$ -	\$ 4,857,606	\$ -	\$ -	\$	-	-
Total Expenditures	\$ 31,333,233	\$ 103,060,384	\$ 31,068,486	\$ 30,802,362	\$	35,321,978	15%
Revenue Over (Under) Expenditures	\$ 2.530.095	\$ (11,292,993)	\$ 465.017	\$ -	\$	-	-

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	Re	commended	FY 2023-FY 2024
CAPITAL IMPROVEMENTS FUND							
Revenue							
Sales & Other Taxes	\$ 10,105,045	\$ -	\$ -				
Intergovernmental & Grants	\$ -	\$ -	\$ 100,000	\$ -	\$	-	-
Other¹	\$ 1,714,970	\$ 2,493,993	\$ 80,400	\$ _	\$	-	-
Transfers in from Other Funds	\$ 11,643,201	\$ 12,392,703	\$ 36,908,004	\$ 8,628,083	\$	32,051,133	271%
Fund Balance Appropriated ²	\$ =	\$ =	\$ -	\$ =	\$	=	=
Total Revenue	\$ 23,463,215	\$ 14,886,696	\$ 37,088,404	\$ 8,628,083	\$	32,051,133	271%
Expenditures							
General Government	\$ 3,725,282	\$ 5,302,733	\$ 3,762,676	\$ 5,603,864	\$	3,000,472	-46%
Public Safety	\$ 11,998,868	\$ 1,096,937	\$ 712,085	\$ - · · · · -	\$	7,875,233	-
Education	\$ 30,449,516	\$ 20,872,670	\$ 6,311,322	\$ 3,024,219	\$	3,024,219	0%
Cultural & Recreational	\$ 289,208	\$ 552,036	\$ 266,396	\$ -	\$	3,623,209	-
Human Services	\$ -	\$ 163,337	\$ 2,220,374	\$ -	\$	6,628,000	-
Economic & Physical Development	\$ 973,830	\$ 8,793,766	\$ 9,489,911	\$ -	\$	7,900,000	-
Transfers Out to Other Funds	\$ 10,963,328	\$ 5,697,380	\$ 39,063,700	\$ -	\$	-	-
Total Expenditures	\$ 58,400,032	\$ 42,478,859	\$ 61,826,464	\$ 8,628,083	\$	32,051,133	271%
Revenue Over (Under) Expenditures	\$ (34,936,816)	\$ (27,592,162)	\$ (24,738,059)	\$ -	\$	-	-

¹ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.

Fund & Revenue or Expenditure Type		FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024
NON-MAJOR SPECIAL REVENUE FUND	S							
Revenue								
Sales & Other Taxes	\$	753,808	\$ 928,541	\$ 1,264,173	\$ 1,163,000	\$	1,222,760	5%
Intergovernmental & Grants	\$	-	\$ 1,416,643	\$ 1,689,518	\$ 554,500	\$	1,919,240	246%
Fees, Licenses & Permits	\$	848,872	\$ 1,084,995	\$ 1,265,363	\$ 958,132	\$	1,068,178	11%
Other ¹	\$	50,760	\$ 2,709	\$ 15,158	\$ -	\$	-	-
Debt Proceeds	\$	-	\$ -	\$ 863,293	\$ -	\$	-	-
Transfers in from Other Funds	\$	210,000	\$ 256,648	\$ 251,077	\$ 694,566	\$	250,000	-64%
Fund Balance Appropriated ²	\$	-	\$ -	\$ -	\$ 314,255	\$	-	-100%
Total Revenue	\$	1,863,439	\$ 3,689,537	\$ 5,348,582	\$ 3,684,453	\$	4,460,178	21%
Expenditures								
General Government	\$	105,768	\$ 300,638	\$ 592,409	\$ 891,519	\$	446,953	-50%
Public Safety	\$	1,758,245	\$ 739,490	\$ 1,216,056	\$ 934,327	\$	622,825	-33%
Education	\$	-	\$ 667,331	\$ 1,016,851	\$ 554,500	\$	1,244,240	124%
Human Services	\$	-	\$ 581,444	\$ 674,272	\$ -	\$	675,000	-
Economic & Physical Development	\$	864,078	\$ 768,162	\$ 1,107,602	\$ 1,304,107	\$	1,222,760	-6%
Transfers Out to Other Funds	\$	262,096	\$ -	\$ 247,857	\$ -	\$	248,400	-
Total Expenditures	\$	2,990,187	\$ 3,057,064	\$ 4,855,047	\$ 3,684,453	\$	4,460,178	21%
Revenue Over (Under) Expenditures	\$	(1,126,747)	\$ 632,473	\$ 493,535	\$ -	\$	-	-

Fund & Revenue or Expenditure Type	FY 2020 Actuals	FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	R	FY 2024 ecommended	% Change FY 2023-FY 2024
SOLID WASTE FUND							
Revenue							
Sales & Other Taxes	\$ 477,946	\$ 517,555	\$ 580,863	\$ 360,000	\$	350,000	-3%
Intergovernmental & Grants	\$ 12,906	\$ 20,563	\$ 2,653	\$ 250	\$	-	-100%
Sales, Services & Fees	\$ 11,546,952	\$ 12,025,245	\$ 11,498,982	\$ 10,340,643	\$	12,891,676	25%
Other ¹	\$ 250,410	\$ 28,142	\$ 54,572	\$ 11,250	\$	11,250	0%
Debt Proceeds	\$ -	\$ 884,161	\$ 1,129,482	\$ -	\$	-	-
Transfers in from Other Funds	\$ -	\$ -	\$ 7,422	\$ -	\$	-	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 614,902	\$	3,701,321	502%
Total Revenue	\$ 12,288,215	\$ 13,475,666	\$ 13,273,975	\$ 11,327,045	\$	16,954,247	50%
- m							
Expenditures							
Solid Waste							
Personnel	\$ 2,293,757	\$ 2,295,255	\$ 2,083,445	\$ 2,821,968	\$	2,826,257	0%
Operating	\$ 4,088,473	\$ 5,114,660	\$ 5,359,675	\$ 6,787,443	\$	8,207,903	21%
Capital	\$ 919,108	\$ 928,633	\$ 49,174	\$ 410,000	\$	5,190,000	1166%
Depreciation	\$ 3,919,507	\$ 2,012,232	\$ 3,620,484	\$ 125,000	\$	125,000	
Subtotal	\$ 11,220,845	\$ 10,350,779	\$ 11,112,778	\$ 10,144,411	\$	16,349,160	61%
Debt Service	\$ 36,410	\$ 9,137	\$ 489,486	\$ 1,182,634	\$	605,087	-49%
Total Expenditures	\$ 11,257,254	\$ 10,359,916	\$ 11,602,264	\$ 11,327,045	\$	16,954,247	50%
Revenue Over (Under) Expenditures	\$ 1,030,960	\$ 3,115,750	\$ 1,671,711	\$ -	\$	-	-

 $^{^{\}rm 1}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	R	ecommended	FY 2023-FY 2024
INTERNAL SERVICE FUND							
Revenue							
Health Insurance	\$ 23,568,253	\$ 22,938,486	\$ 25,250,464	\$ 23,523,755	\$	26,758,769	14%
Other ¹	\$ 198,536	\$ 12,549	\$ 33,239	\$ -	\$	-	-
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ 5,000,000	\$	5,000,000	0%
Total Revenue	\$ 23,766,789	\$ 22,951,035	\$ 25,283,702	\$ 28,523,755	\$	31,758,769	11%
Expenditures							
General Government							
Personnel	\$ 20,018,885	\$ 21,296,320	\$ 24,319,827	\$ 23,490,755	\$	26,723,769	14%
Operating	\$ 22,709	\$ 27,745	\$ 29,035	\$ 33,000	\$	35,000	6%
Subtotal	\$ 20,041,594	\$ 21,324,065	\$ 24,348,862	\$ 23,523,755	\$	26,758,769	14%
Transfers Out to Other Funds	\$ 1,608,000	\$ 3,790,233	\$ 3,366,542	\$ 5,000,000	\$	5,000,000	0%
Total Expenditures	\$ 21,649,594	\$ 25,114,298	\$ 27,715,404	\$ 28,523,755	\$	31,758,769	11%
Revenue Over (Under) Expenditures	\$ 2,117,195	\$ (2,163,263)	\$ (2,431,701)	\$ -	\$	-	-

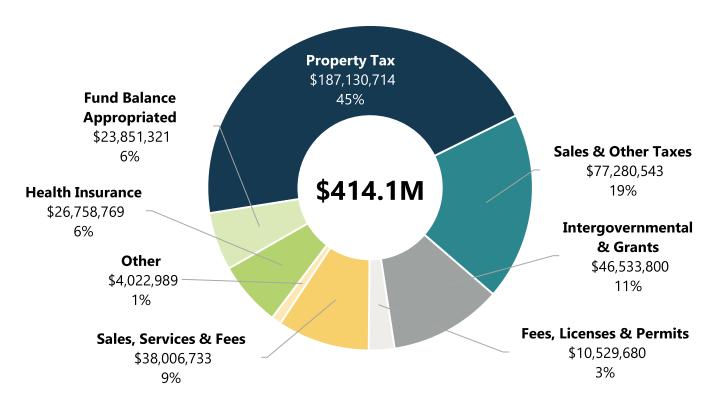
 $^{^{\}rm 1}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.

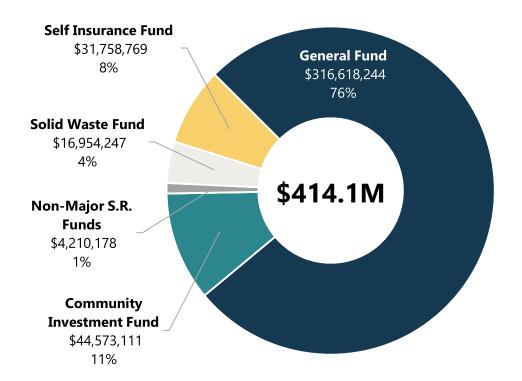


FY 2024 RECOMMENDED BUDGET \$414,114,549 – ALL FUNDS NET OF TRANSFERS

Revenue by Type: All Funds Net of Transfers



Revenue by Fund: All Funds Net of Transfers



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 \$187.1m in ad valorem tax revenue, a 6% increase from the FY23 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 FY24 recommended budget, real property values are estimated at \$27.7b. 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 \$1.9b. This does not include motor vehicles, which were estimated at \$2.3b.

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 \$915.5m.

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 FY24, the estimated tax collection rate for real, personal, and public service company property is 98%. The final factor in determining budgeted property tax revenues is the tax rate. The recommended tax rate for FY24 is 61 cents per \$100 of valuation, a twenty-cent decrease from the previous year.

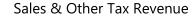
Sales & Other Tax

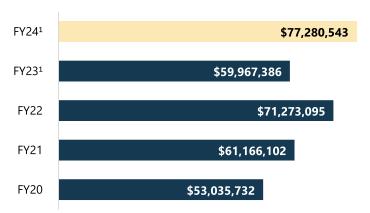
Sales and other tax revenue is estimated at \$77.3m for FY24, a 29% increase from the FY23 adopted budget. Sales tax revenue is the County's second largest revenue source and is a revenue for both the General Fund and the Community Investment Fund. The County saw record growth during FY21, despite anticipated decreases due to economic uncertainty in the wake of COVID-19.

¹ Projected revenue included in the adopted budget. FY20-FY22 amounts are actual revenue received.

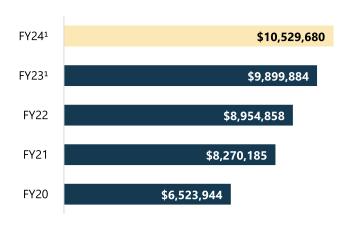
Sales & Other Tax (continued)

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 FY24 is \$72.2m, and budgeted other tax revenue is \$5.1m.





Fees, Licenses & Permit Revenue



Fees, Licenses & Permits

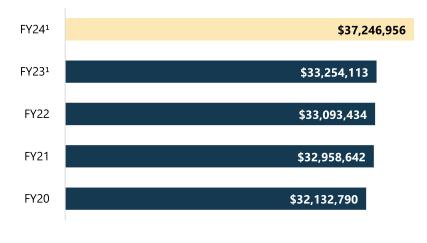
Estimated fees, licenses and permit revenue for FY24 totals \$10.5m, a 6% increase from the FY23 adopted budget. Inspection fees generated by the Building & Development Services department makes up nearly half of this revenue category. Other fees, licenses, and permits revenues include an E911 surcharge, grading permits, animal tags, and civil processing fees to name a few.

Sales, Services & Fees

Sales, services and fee revenue is estimated at \$237.2m for FY24, a 12% increase from the FY23 adopted budget. More than half of this budgeted 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).

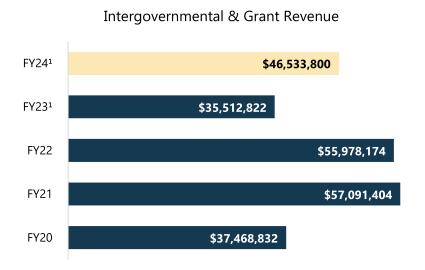
This category also includes reimbursements from the school system or other governments (municipality, state, federal) for services like prisoner housing, school resource officers, elections, and property tax collections.

Sales, Services & Fee Revenue



¹ Projected revenue included in the adopted budget. FY20-FY22 amounts are actual revenue received.

Intergovernmental & Grants



Intergovernmental (state and federal) and grant revenue is estimated at \$46.5m for FY24, a 31% increase from the FY23 adopted budget. State, federal, and grant revenue, or restricted intergovernmental grants and other revenue, include payments the County receives from federal and state governments. This category also includes grants received by individual departments, state lottery proceeds. and the state electronics distribution. Often, grants are appropriated at the time of award and are not included in the adopted budget.

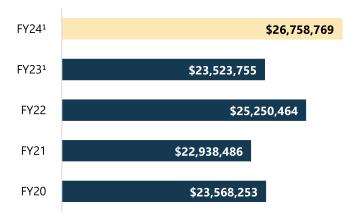
Other

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 \$4.8m for FY24.

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 \$26.8m in FY24, a 14% increase from the FY23 adopted budget. For more information on this revenue and the County's Self-Insurance fund, please see the Self-Insurance fund section.

Health Insurance Revenue



Debt Proceeds

In addition to annual vehicle debt and debt for replacement public safety equipment, the County plans to issue school bonds in FY24. Debt proceeds are not budgeted and will be appropriated at the time they are received.

¹ Projected revenue included in the adopted budget. FY20-FY22 amounts are actual revenue received.



Transfers in from Other Funds

Transfers in from other funds includes internal transfers between County funds. For FY24, recommended internal transfers total \$95.7m. These internal transfers are subtracted from the County's total budget to equal the \$414.1m total budget net of transfers. For more information on the County's funds and fund structure, please see Fund Structure & Descriptions and Fund Organizational Chart sections.

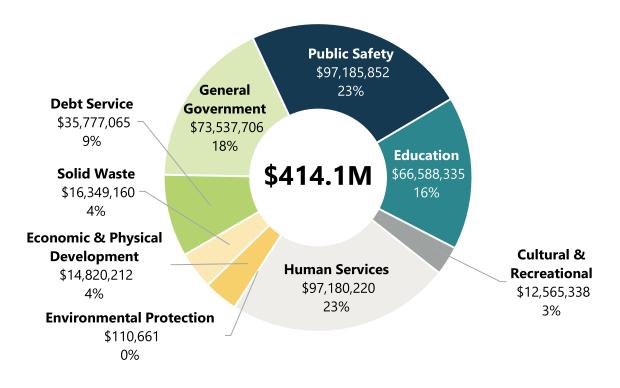
Fund Balance Appropriated

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 FY24 is \$20.5m. This includes: a \$6.6m appropriation of restricted fund balance for the design of the Public Health building renovation, \$8.5m appropriation of CIF fund balance to alleviate pressure on the General Fund given the reduced tax rate, a \$3.7m appropriation of Solid Waste/enterprise fund balance to offset large capital project costs, and a \$5m appropriation of Self-Insurance fund balance to offset health insurance costs budgeted in the General Fund.

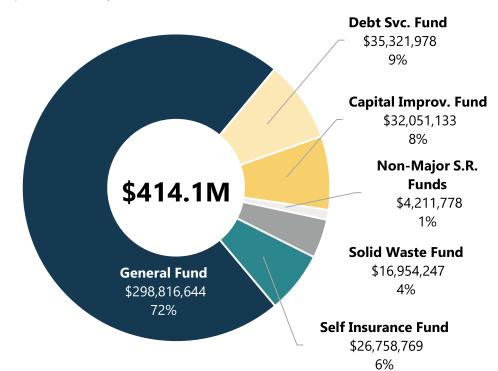


FY 2024 RECOMMENDED BUDGET \$414,114,549 – ALL FUNDS NET OF TRANSFERS

Expenditures by Function: All Funds Net of Transfers



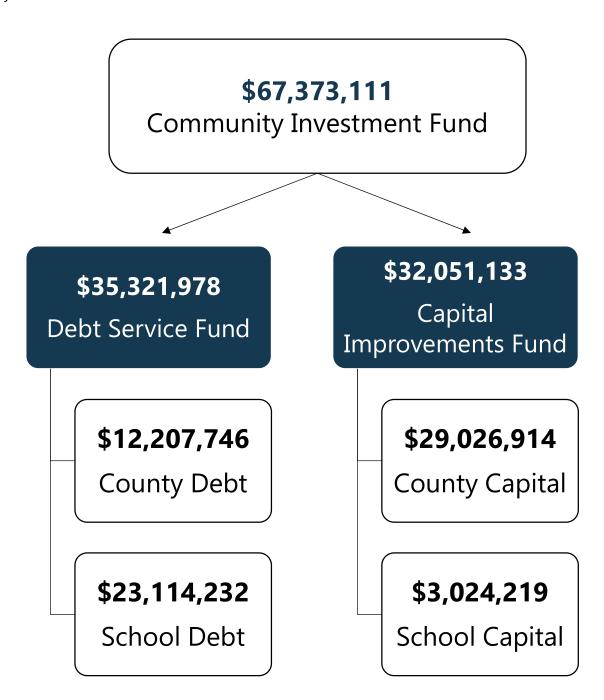
Expenditures by Fund: All Funds Net of Transfers





Community Investment Fund (CIF)

This page, and the following Debt Summary section and <u>Capital Projects Summary section</u>, 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 \$67,373,111 in CIF revenue is allocated to debt service and capital improvements for the County and school system.





FY24 Budgeted Debt Service

The table below breaks down the \$35,321,978 total that is budgeted in the Debt Service Fund by project.

FY24 Budgeted Debt Service by Project & Type	Туре	Amount
Existing Bonded Debt Service	County	\$ 4,647,682
Existing Installment Payments - Vehicles & Equipment	County	\$ 2,757,903
New Installment Payments - FY23 Vehicles & Equipment	County	\$ 3,000,000
New Installment Payments - FY24 Vehicles & Equipment	County	\$ 1,500,000
New Installment Payments - Public Safety-Related IT Costs	County	\$ 302,161
Existing Bonded Debt Service	Schools	\$ 20,464,232
New Bonded Debt Service	Schools	\$ 2,500,000
Professional Services	Schools	\$ 150,000
Total FY24 Budgeted Debt Service		\$ 35,321,978

The FY24 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 (FY22).

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, 2022 is computed as follows:

Assessed Value of Property at 6/30/22	\$	21,202,036,917
Statutory Debt Limit: 8% of Assessed Value	\$	1,696,162,953
Amount of Debt Applicable to Limit General Obligation (G.O.) Bonds	\$	155,385,000
Certificates of Participation Other Debt	\$ \$ \$	32,789,420
Other Best	\$	188,174,420
Less: Resources Restricted to Paying Principal	\$	-
Total Net Debt Applicable to Limit	\$	188,174,420
Legal Debt Margin (i.e. unused capacity)	\$	1,507,988,533
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit		11.09%

As shown in the table above, approximately 11% of the County's net debt is applicable to the debt limit as of June 30, 2022. This means approximately 89% of the County's debt capacity is currently unused.



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, 2022, the County has \$155,385,000 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 G.O School Bonds, Series 2016	\$ 35,000,000	February 1, 2036
\$58,855,000 2013 Refunding Bonds	\$ 27,670,000	March 1, 2028
\$50,145,000 G.O. Refunding Bonds, Series 2020	\$ 41,715,000	February 1, 2029
\$60,000,000 G.O. School Bonds, Series 2018	\$ 51,000,000	August 1, 2038
Total G.O. Bond Debt	\$ 155,385,000	

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.

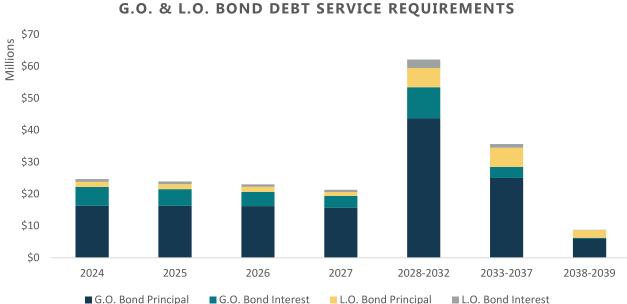
As of June 30, 2022, the County has \$22,100,000 in outstanding LOB debt.

Description	Outstanding	Maturity Date
\$18,230,000 L.O. Bond, Series 2019A	\$ 17,100,000	April 1, 2039
\$8,555,000 L.O. Bond, Series 2019B	\$ 5,000,000	April 1, 2039
Total LOB Debt	\$ 22,100,000	



FY23-39 Debt Service Requirements

The graph below shows annual debt service requirements for the County's outstanding \$155,385,000 in G.O. bond debt and \$22,100,000 in L.O. bond debt broken down into principal and interest payments.



■ G.O. Bond Principal ■ G.O. Bond Interest L.O. Bond Principal ■ L.O. Bond Interest G.O. Bond G.O. Bond L.O. Bond L.O. Bond FY **Principal Interest Principal** Interest 2023 \$ 16,280,000 \$ 6,672,950 \$ 1,595,000 \$ 920,867 2024 \$ 16,285,000 \$ \$ \$ 868,463 5,916,450 1,595,000 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 \$ \$ 703,749 15,695,000 \$ 3,706,700 1,210,000 2028-2032 \$ 43,645,000 \$ 9,777,700 \$ 6,050,000 \$ 2,646,750 3,450,000 \$ 25,000,000 2033-2037 6,050,000 1,148,000

240,000

\$

\$

2,410,000

22,100,000

\$

108,450

7,970,790

Bond Ratings

2038-2039

Total

\$

6,000,000

155,385,000

\$

Gaston County was upgraded to an "AA+" rating from Standard & Poor's and an "Aa1" rating from Moody's Investors Service for general obligation debt.

39,415,050

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 <u>Fund Structure and Descriptions</u> section of this document.

Annual Capital Budgeting Calendar



Capital program budget adoption

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

		FY24	FY25 FY26			FY27	FY28	
>	Facilities Maintenance, Repairs, and New Construction	\$ 23,873,209	\$	93,532,443	\$	1,377,333	\$	\$
3	Replacement of Existing Equipment & New Equipment or Vehicles	\$ 450,000	\$	-	\$	-	\$ -	\$ -
	Water and Sewer Infrastructure - Design and Construction	\$ -	\$		\$		\$	\$
1	Land Acquisition, Design, and Planning Services	\$ -	\$		\$		\$	\$
レ	Economic Development Land Acquisition and Infrastructure Improvements	\$ 2,900,000	\$	-	\$	-	\$ -	\$ -
	Total Requests for Consideration	\$ 27,223,209	\$	93,532,443	\$	1,377,333	\$ -	\$ -
	Other Funding Sources:							
	Medicaid Cost Settlement Fund Balance	\$ (6,600,000)	\$	(5,400,000)	\$	-	\$ -	\$ -
	ARPA Salary Reimbursement Savings	\$ (7,000,000)	\$	-	\$		\$ -	\$
	Total Needed to Fully Fund FY24 CIP	\$ 13,623,209	\$	88,132,443	\$	1,377,333	\$ -	\$ -

Five-Year CIF Impact	\$ 103,132,985
Five-Year Non-CIF Funding Possibilities	\$ (19,000,000)
Five-Year Capital Project Subtotal	\$ 122,132,985 (19,000,000)



The following list of capital projects are recommended for funding in FY24, for \$13,623,209 net impact on the Community Investment Fund.

\$23.9M - Facilities Maintenance, Repairs, and New Construction

Public Safety Campus (Approved in Concept - FY23 CIP)
Public Health Renovations (Approved in Concept - FY23 CIP)
City of Gastonia FUSE Parking Contribution
Catawba Cove - Multiphase Project
Dallas Park Master Plan Buildout
Courthouse 5th Floor Upfit Gap Funding
Fleet Maintenance Facility Gap Funding
Poston Park Sidewalk Construction
Expanded Maintenance Facility Poston Park

\$450K - Replacement of Existing Equipment & New Equipment or Vehicles

Playground Updates

\$0 - Water and Sewer Infrastructure - Design and Construction

None planned in FY24

\$0 - Land Acquisition, Design, and Planning Services

None planned in FY24

\$2.9M - Economic Development Land Acquisition and Infrastructure Improvements

US74 Catawba River Bridge (NCDOT) I-85 Betterments (NCDOT) The table below includes the descriptions and costs of capital projects that are being recommended for funding in FY24. Recommended projects for FY24 net \$13,623,209.

Projec	t Description		FY24 Cost
FACIL	ITIES MAINTENANCE, REPAIRS, AND CONSTRUCTION		
T w d	Safety Campus (Approved in Concept - FY23 CIP) The Emergency Management/GEMS/911 headquarters currently located on Highland Street is within a residential community and does not meet the current space needs of any of the departments. All departments located within the building require additional space. This facility is one of the most critical long-term needs identified in the recent Facility Master Plan Update.	\$	7,000,000
	lote: The cost of this project is offset by ARPA salary reimbursement savings		
	Projected impact on future operating budgets: None.	.	C COO 000
P p re p	Health Renovations (Approved in Concept - FY23 CIP) Hublic Health is finalizing a Renovation Programming and Planning study and schematic design project with McMillan Pazdan Smith Architecture in preparation for a major building enovation and expansion beginning in FY24. Public Health received prior approval for a similar project in FY23. Note: The cost of this project is offset by Medicaid Cost Settlement Fund Balance Projected impact on future operating budgets: None.	\$	6,600,000
	f Gastonia FUSE Parking Contribution	\$	5,000,000
C A (S fu c th	On December 12, 2021, the Gaston County Board of Commissioners approved an Interlocal agreement with the City of Gastonia establishing a Special Increment Value Incentive Area SIVIA) for the FUSE District. Permitted by the Interlocal Act, the County desires to provide unding assistance by remitting to the City 100% of the incremental ad valorem tax revenue ollected in the SIVIA, up to \$5,000,000, subject to the limitations and restrictions set forth in his Interlocal Agreement.	•	5,600,600
	Projected impact on future operating budgets: None.		
T R fa to S	The Cove - Multiphase Project The development of the Catawba Cove propertywill include a New Hope Road access and a statchford Farm Road access. The property will be a County park with trails and support accilities, 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 pencer Mountain to Catawba Cove. Projected impact on future operating budgets: Up to \$120,000 personnel costs annually as project rolls out.	\$	1,937,333
•	Park Master Plan Buildout	\$	1,205,876
D th a a D D	Dallas Park is the County's oldest park, built in the 1970s. Over the last 10 years, many areas of the park have been upgraded, but the baseball/softball complex has not been updated. There are no accessible routes to the fields, and field four has drainage issues. The concession standed and bathroom do not meet ADA guidelines, and the parking lots are not large enough. The Dallas Park Master Plan and Comprehensive Parks and Recreation Plan addresses all issues at Dallas Park. Projected impact on future operating budgets: Annual operating expenses increase by \$15,000 on third year.	Ÿ	1,200,010

Project Description FY24 Cost

FACILITIES MAINTENANCE, REPAIRS, AND CONSTRUCTION (Continued)

Courthouse 5th Floor Upfit Gap Funding

\$ 1,100,000

Gaston County opened the newly constructed Gaston County Courthouse in June 1998. The facility consists of five above-grade floors and a basement, totaling approximately 238,000 square feet. The 5th floor of the facility was left as open shell space for future up-fit and is approximately 46,000 square feet. In 2022, Gaston County received \$5,000,000 in grant funding through the North Carolina Office of State Budget Management (OSBM). These funds will be used for the design and 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.

Projected impact on future operating budgets: None.

Fleet Maintenance Facility Gap Funding

\$ 1,000,000

In November 2021, Gaston County purchased the existing Gashouse Garage, located at 323 N. Avon Street, Gastonia. The new Fleet Services facility is 7,250 square feet. The new Fleet Services facility will need to be renovated and expanded to meet the needs of the growing fleet of Gaston County. Three additional, large high bay spaces are needed to accommodate large Freightliner ambulances, as well as larger GEMS and County Police vehicles. A parking lot expansion is also needed to accommodate the wait line, ready line, and employee parking. This project was approved in the FY23 CIP and \$3,000,000 allocated for construction. Additional gap funding is needed to complete this project.

Projected impact on future operating budgets: \$4,500 annually for landscape maintenance.

Poston Park Sidewalk Construction

20,000

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.

Projected impact on future operating budgets: None.

Expanded Poston Park Maintenance Facility

\$ 10,000

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. Having needed equipment at Poston Park helps maintenance staff be more efficient when providing services and reducing the number of times staff must haul equipment from Dallas Park to Poston Park.

Replacement of Existing Equipment & New Equipment or Vehicles

Projected impact on future operating budgets: None.

Playground Updates \$ 450,000

Parks and Recreation provides playground units in our traditional parks including Poston, Dallas, North Belmont, Tryon, and Bessemer City Parks. The North Belmont Park playground was recently replaced, and the Dallas Park playground is pending replacement. The playgrounds at Bessemer City, Tryon, and Poston Parks are nearing their expected lifespan. *Projected impact on future operating budgets: None*.

Project Description		FY24 Cost
WATER AND SEWER INFRASTRUCTURE - DESIGN AND CONSTRUCTION		
	\$	-
LAND ACQUISITION, DESIGN, AND PLANNING SERVICES		
	\$	-
ECONOMIC DEVELOPMENT LAND ACQUISITION AND INFRASTRUCTURE IMPROVEMENTS		
I-85 Betterments (NCDOT) The North Carolina Department of Transportation (NCDOT) and the Local Government Committee have discussed and agreed to various design and aesthetic choices for the construction of the Interstate 85 bridges and interchange landscaping. These enhancements include structures and interchanges across Gaston County, including support for those located within a municipality. For mid-grade bridge betterments and mid-grade landscaping, it is estimated that Gaston County will contribute up to \$2,500,000 to NCDOT to complete these betterment projects.	\$	2,500,000
US74 Catawba River Bridge (NCDOT) The North Carolina Department of Transportation (NCDOT) and the Local Government Committee have discussed and agreed to various design and aesthetic choices for the construction of the US 74 Catawba River Bridge. NCDOT will be responsible for shared use paths, barrier rails separating traffic from the bike/pedestrian path, all costs pertaining to the National Historic Preservation Act, and conduit and mounting plates for lighting on the bridge. NCDOT will contribute to the project aesthetic improvement costs of \$453,000. All landscaping and ongoing maintenance of the landscape in the Belmont medians of the western approach will be the responsibility of the City of Belmont. The amount to be divided by the participating local governments is currently estimated at approximately \$800,000. Gaston County's portion of the US 74 Catawba River Bridge Betterments is approximately \$400,000. Projected impact on future operating budgets: None.	\$	400,000
FY24 Capital Project Cost Subtotal Less Non-County Funding	•	27,223,209 (13,600,000)
FY24 CIF Funding Total	•	13,623,209

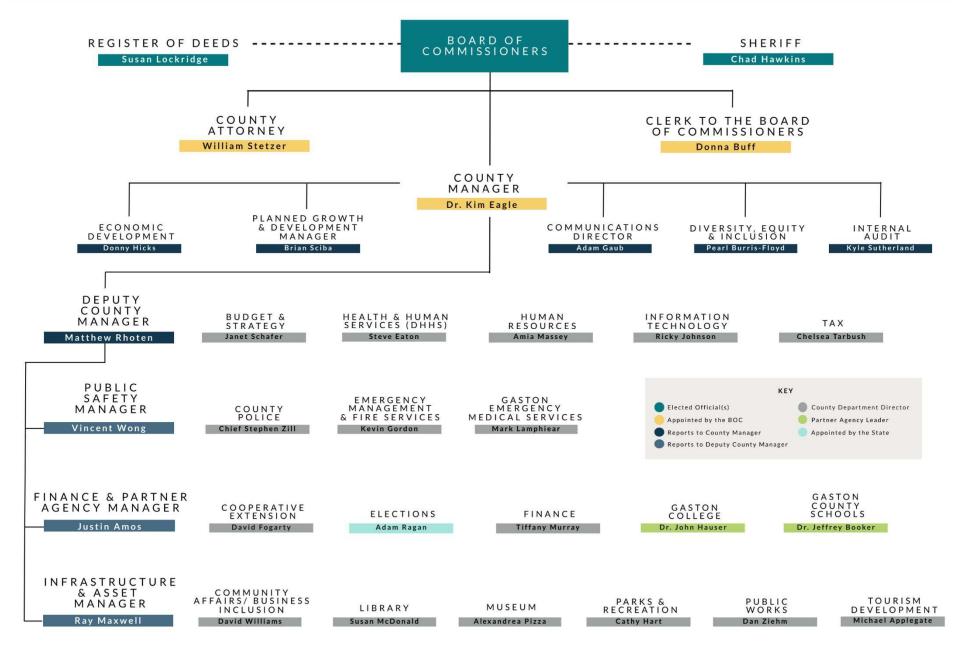
	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Amended	Adopted	Amended	Requested	Recommended
General Government					
BOC & Clerk	11	11	11	11	11
Budget & Strategy	6	6	6	6	6
Communications (PIO)	5	5	5	5	5
County Attorney	3	3	5	5	5
County Manager	9	9	9	9	9
Elections	4	4	4	6	4
Finance	20	20	20	24	20
Human Resources	16	16	16	19	16
Information Technology	34	34	34	35	34
Interal Audit	2	2	2	3	2
Public Works	31	31	31	40	35
Register of Deeds	17	17	17	17	17
Tax	51	51	52	56	52
	209	209	212	236	216
Public Safety					
County Police	256	256	256	268	256
Building & Development Services	32	42	42	42	42
Emergency Management	10	10	10	12	10
GEMS	134	134	134	158	134
Sheriff's Office	242	242	242	272	242
	674	684	684	752	684
Economic & Physical Development					
Cooperative Extension	3	3	4	4	4
Economic Development	8	8	8	8	8
Natural Resources	11	11	11	14	13
Travel & Tourism	5	5	5	6	5
	27	27	28	32	30
Human Servicecs					
ACCESS	23	23	21	21	21
Community Support Services			2	2	2
DHHS	591	587			
Hope United Survivor Network	18	18	18	27	18
Public Health			176	177	176
Social Services			410	429	427
Veterans Services	4	4	4	5	4
· eterans services	636	632	631	661	648
Cultural & Recreational	230		332	302	0.0
Library	45	45	45	49	45
Museum	6	6	6	6	6
Recreation & Grounds	18	15	18	22	18
neareation & Grounds	69	66	69	77	69
Solid Waste	55	50	05	,,	05
Landfill	27	28	28	28	28
Renewable Energy Center	2	2	2	2	2
nenewable Energy Center	29	30	30	30	30
	23	30	30	30	30
Total	1644	1648	1654	1788	1677

GASTON COUNTY, NC –FY 2024 RECOMMENDED BUDGET

Overview



GASTON COUNTY ORGANIZATIONAL CHART























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.

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

Preparing the FY24 Recommended Budget

The budget presented throughout this document is for the 2023-2024 fiscal year (FY24), which will begin on July 1, 2023 and will conclude on June 30, 2024.

Preparations for this budget began in November 2022 to incorporate the new 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 FY24 Recommended Budget presentation in April.

In January and February, 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 members of the Executive Leadership Team. 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 FY24 Recommended Budget:

Budget Calendar

November 2022

Budget & Strategy staff and County management host the Capital Improvement Planning (CIP) Kickoff
meeting with department directors to discuss the process, including changes and a proposed budget
calendar

December 2022

• Budget & Strategy staff and County management host an Operating Budget Kickoff meeting with department directors to discuss the process, reminding departments about changes to the CIP process

January 2023

- 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 2023

- 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 members of Executive Leadership Team, including the County Manager.
- Budget & Strategy staff holds an inter-departmental budget workshop to discuss recent successes, common challenges, and opportunities for collaboration in the upcoming year
- 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 2023

- 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 change and carry forward account requests

April 2023

- Budget & Strategy provides the Board with an update on projects that have been proposed for inclusion in the FY24 Capital Improvement Plan, with an opportunity for questions and discussion
- County Manager presents the Recommended Budget to the Board of Commissioners
- Recommended Budget filed with Clerk to the Board for public inspection
- Budget & Strategy presents the FY24-28 County Strategic Plan to the Board of Commissioners

May 2023

Board of Commissioners adopt the FY24 budget

July 2023

FY24 begins on July 1, 2023

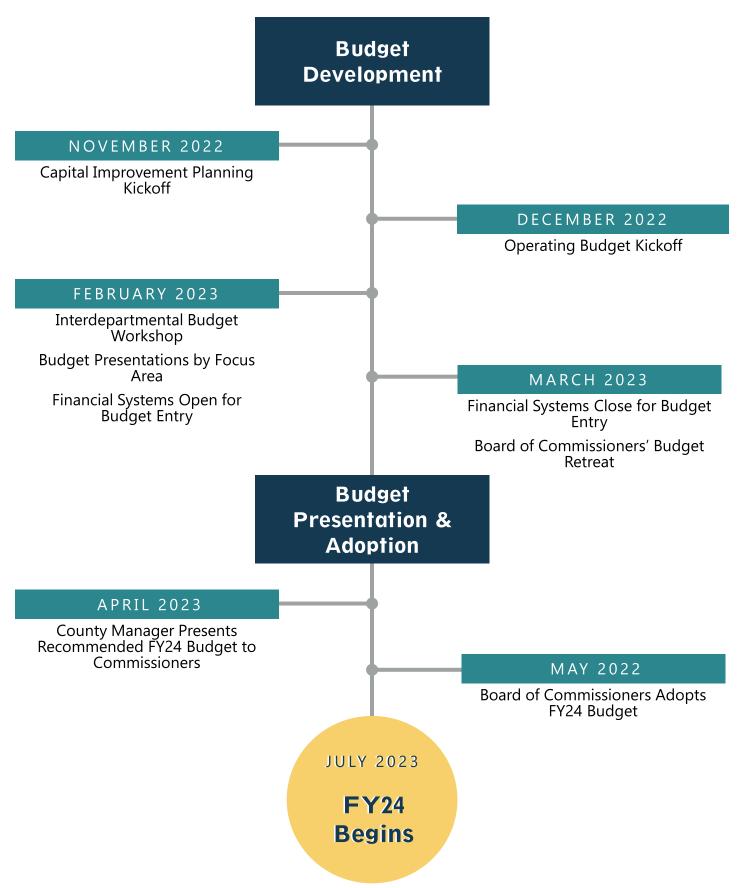
June 2024

• FY24 ends on June 30, 2024

Amending the Budget

The County's Adopted Budget may be amended only as authorized in Section VII of the <u>Budget Ordinance</u>. 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.

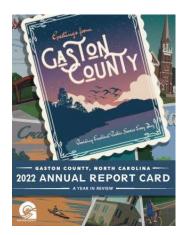


Public Engagement

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. In FY22, Gaston County was 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 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.





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.



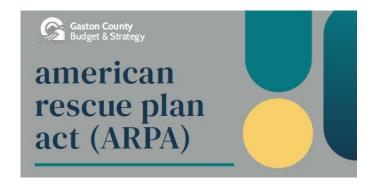


Commissioners' School of Excellence

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.

Overview Budget Preparation & Amendment

Public Engagement (continued)

Public Boards and Committees

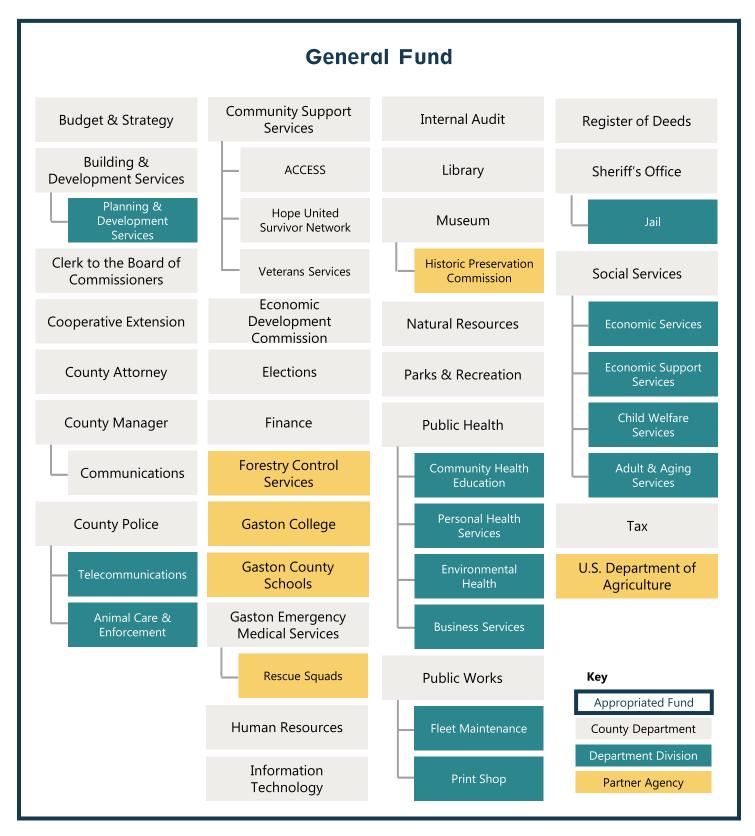
- <u>Board of Adjustment</u> The Gaston County Board of Adjustment is made up of appointed volunteers to serve the citizens of the County in making decisions pertaining to zoning and land use ordinances. The Board hears and reviews each application or request during a public hearing. Their decision is made by applying specific findings of facts to the testimony and evidence presented at the public hearing.
- <u>Health and Human Services Board</u> 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.
- <u>Historic Preservation Commission</u> 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.
- <u>Juvenile Crime Prevention Council (JCPC)</u> 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.
- <u>Planning Board</u> 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 Plan. The Board has been charged with the enforcement of the Unified Development Ordinance (UDO).
- <u>Soil and Water Conservation District</u> 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

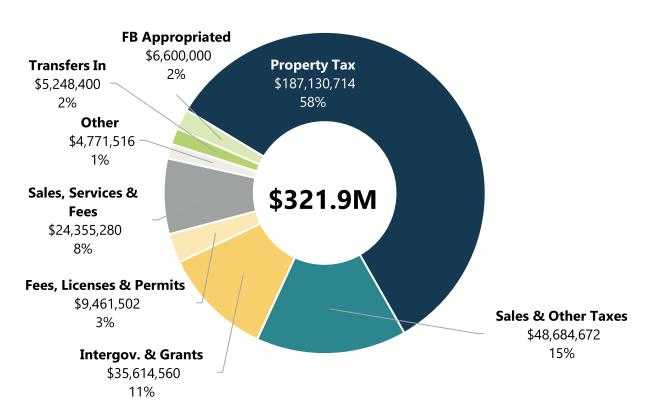
GASTON COUNTY, NC –FY 2024 RECOMMENDED BUDGET

Budget Summaries by Fund

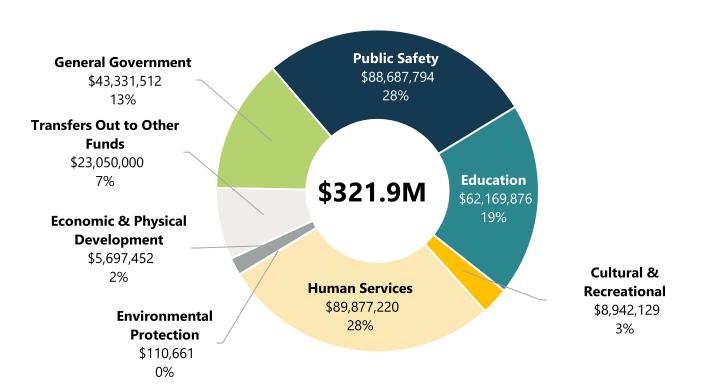




REVENUE BY TYPE: GENERAL FUND \$321,866,644



EXPENDITURES BY FUNCTION: GENERAL FUND¹ \$321,866,644



Fund & Revenue or		FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	% Change
Expenditure Type		Actuals		Actual		Actuals		Adopted	Re	ecommended	FY 2023-FY 2024
GENERAL FUND											
Revenue											
Property Tax	\$	165,768,434	\$	171,811,264	\$	176,994,199	\$	176,438,938	\$	187,130,714	6%
Sales & Other Taxes	\$	33,476,631	\$	30,254,787	\$	35,549,956	\$	37,443,120	\$	48,684,672	30%
Intergovernmental & Grants	\$	35,091,326	\$	52,719,339	\$	52,211,165	\$	32,908,072	\$	35,614,560	8%
Fees, Licenses & Permits	\$	5,675,073	\$	7,185,190	\$	7,689,495	\$	8,941,752	\$	9,461,502	6%
Sales, Services & Fees	\$	20,585,838	\$	20,933,398	\$	21,594,451	\$	22,913,470	\$	24,355,280	6%
Other ¹	\$	3,969,558	\$	4,788,148	\$	5,479,066	\$	1,813,871	\$	4,771,516	163%
Debt Proceeds	\$	1,099,727	\$	209,349	\$	1,035,968	\$	-	\$	-	-
Transfers in from Other Funds	\$	41,471,335	\$	31,318,550	\$	31,995,581	\$	5,000,000	\$	5,248,400	5%
Fund Balance Appropriated ²	\$	-	\$	-	\$	-	\$	7,574,051	\$	6,600,000	-13%
Total Revenue	\$	307,137,922	\$	319,220,024	\$	332,549,882	\$	293,033,274	\$	321,866,644	10%
Expenditures											
General Government											
Personnel	\$	20,283,665	¢	22,262,789	¢	25,423,027	¢	23,148,189	¢	27,957,854	21%
Operating	\$	13,752,712	\$	15,862,738	\$	14,969,170	\$	15,146,520	\$	15,373,658	1%
Subtotal	\$	34,036,377	\$	38,125,527	\$	40,392,197	\$	38,294,709	\$	43,331,512	13%
Subtotal	Þ	34,030,377	₽	30, 123,321	Ф	40,332,137	P	36,234,703	₽	43,331,312	1370
Public Safety											
Personnel	\$	49,038,328	\$	50,031,023	\$	57,956,515	\$	60,805,325	\$	65,417,546	8%
Operating	\$	20,539,057	\$	17,539,852	\$	20,154,813	\$	19,639,049	\$	23,270,248	18%
Subtotal	\$	69,577,385	\$	67,570,875	\$	78,111,328	\$	80,444,374	\$	88,687,794	10%
Education	\$	57,591,462	\$	57,240,267	\$	59,175,826	\$	61,349,722	\$	62,169,876	1%
Cultural & Recreational											
Personnel	\$	4,170,439	\$	4,250,185	\$	5,067,189	\$	5,596,797	\$	6,111,702	9%
Operating	\$	1,896,699	\$	2,077,485	\$	2,206,074	\$	2,642,872	\$	2,830,427	7%
Subtotal	\$	6,067,138	\$	6,327,670	\$	7,273,263	\$	8,239,669		8,942,129	9%
Human Services											
Personnel	\$	39,558,655	\$	39,240,213	\$	44,870,470	\$	52,426,939	\$	58,898,825	12%
Operating	\$	21,428,929	\$	21,888,107		39,859,025	\$	29,622,431		30,978,395	5%
Subtotal	\$	60,987,584	\$	61, 128, 319	\$	84,729,495	\$	82,049,370	\$	89,877,220	10%
	•	,,	•	,,.		,	•	,		,,	
Environmental Protection	\$	69,718	\$	78,372	\$	82,755	\$	99,425	\$	110,661	11%
Economic & Physical Development											
Personnel	\$	2,799,673	\$	2,956,975	¢	3,120,981	\$	3,614,720	¢	3,899,320	8%
Operating	\$ \$	1,140,409	\$	2,956,975 1,156,855	\$ \$	1,290,172	\$ \$	1,739,467	\$	1,798,132	0% 3%
Subtotal	\$	3,940,082	\$	4,113,830	\$	4,411,153	\$	5,354,187	\$	5,697,452	<u> </u>
Subtotal	Þ	3,940,002	Þ	4,115,650	Þ	4,411,155	Þ	5,334,107	Þ	5,097,452	070
Debt Service	\$	13,506,095	\$	72,308	\$	114,419	\$	128,073	\$	-	-100%
Transfers Out to Other Funds	\$	63,703,666	\$	54,980,272	\$	43,289,171	\$	17,073,745	\$	23,050,000	35%
Total Expenditures	\$	309,479,507	\$	289,637,441	\$	317,579,607	\$	293,033,274	\$	321,866,644	10%
Revenue Over (Under) Expenditures	\$	(2,341,585)			\$	14,970,275			\$		-
increniue over (onder) Expenditures	Ψ	(2,341,303)	φ	23,302,303	Ψ	17,310,213	ф	-	Ф	-	•

¹ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.



<u>Purpose Statement</u>: Guide budget, grant, and strategic processes to ensure that resource allocation and organizational performance align with the mission and vision of Gaston County.

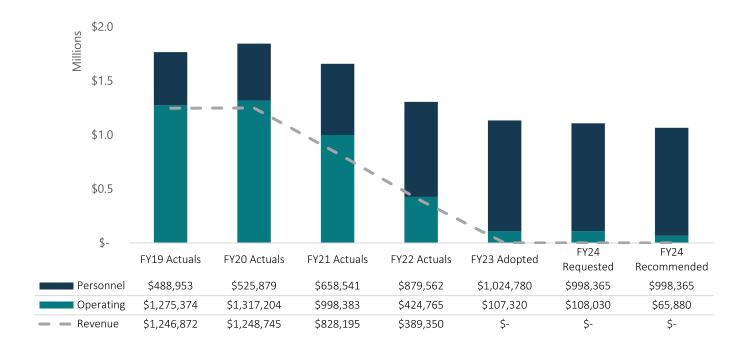
> Accomplishments

- Achieved Gaston County's first GFOA Triple Crown award in collaboration with Finance and Communications.
- Continued the growth and development of the County's five-year Capital Improvement Plan.
- Awarded a \$1.2 million grant for a law enforcement drug diversion and treatment program in collaboration with the District Attorney's Office.

≻ Challenges

- Data-informed decision-making is, at times, hampered by a lack of accessible, centralized, and standardized data.
- There are still opportunities for improvement on the development of a County-wide culture focused on outcomes.
- Decentralization of process can lead to unclear communication, roles, and responsibilities.

Budget Overview





<u>Purpose Statement</u>: The Building & Development Services Department will provide excellent public service every day by creating and regulating policies that encourage planned growth and economic development and ensuring the safety of citizens by enforcing of the North Carolina Building Code.

> Accomplishments

- Implemented new software to track all grants documents and compliance. Also, completed grant and compliance on several existing grants. Started three new grants.
- The Planning Division went through a complete overhaul of the Unified Development Ordinance. Also, restarted the GCaMP (Gaston County and Municipal Planners) series.
- The Building Inspections division underwent a merger with the City of Gastonia's Building Inspections department. Additionally, implemented an on-call policy to assist emergency personnel as needed, and improved both internal and external partnerships.

≻ Challenges

- The lack of availability of Licensed General Contractors to perform home rehabilitations, as well as the fluctuation in materials and labor cost, have been a challenge in the past year.
- The outdated ordinance is a continual challenge, despite recent updates.
- Building Inspections workload has increased due to a combination of state-wide legislative changes and an influx of development. Currently, there are not enough vehicles to accommodate the demand. Staff often ride together or use personal vehicles to perform inspections.

Budget Overview¹



¹ Includes Planning & Development Services

<u>Purpose Statement</u>: 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.

> Accomplishments

- Updated the Board of Commissioners Meeting Decorum Policy in collaboration with the County Attorney's Office.
- Updated the Board of Commissioners Policies and Procedures in collaboration with the County Attorney's Office

≻ Challenges

- The Clerk's Office has seen an increase in requests from departments for historic files and documentation research.
- More calls and inquiries from the public than previous years.
- Employee retention and turnover has been a challenge.

Budget Overview





<u>Purpose Statement</u>: To connect residents, businesses, and employees to County services by creating targeted messaging and disseminating the information through innovative communication methods and intentional interaction.

> Accomplishments

- Savvy Citizen podcast surpassed 6,400 downloads. The podcast also won a second place award at the 2022 NC3C Excellence in Communication Awards and had a record number of episodes (53) published in 2022.
- Launched the refreshed GastonGov.com website in mid-July. The launch was smooth and involved months of work behind the scenes on design, reorganization; as well as extensive staff training on new website procedures.
- We worked with existing staff to begin filming and releasing bilingual 'Looking Ahead' videos on the first day of each month.

➤ Challenges

- Communications' video editing equipment is aging, and also presents workflow issues that limit the number of videos Communications can produce. Due to the limitations of the equipment, only one person at a time can edit videos.
- Most Spanish translation needs have been handled in-house for both written and video materials.
 Although this works on a small scale, more resources may be needed to offer translated materials consistently.
- Public records requests necessarily divert Communications' staff time and attention away from other ongoing projects. At times, this impacts our capacity to perform routine duties or handle other internal requests.

Budget Overview





<u>Purpose Statement</u>: We provide excellent customer service to Gaston County residents, communities and businesses by delivering educational programs and researched-based information to create a stronger food system, healthier community, and resilient families.

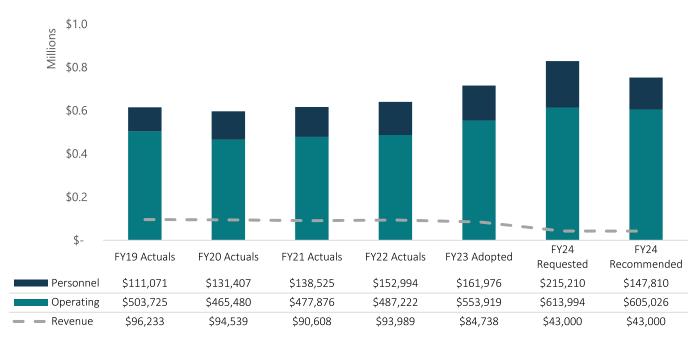
> Accomplishments

- DSS referrals to Extension's Triple P Parenting Education program more than doubled. In 2022, the program graduated 44 parents, 97% of whom demonstrated improved parenting skills.
- Improved the productivity of farms, gardens, and landscapes by providing over 400 residents with soil samples. Also, 1730 individuals participated in program workshops. As a result 1357 adopted a recommended best practice, 211 started a home garden, and 28 farms diversified marketing strategies.
- Provided 1701 Gaston County residents with food nutrition programming, and engaged 820 youth in school gardening programs.

> Challenges

- The Gaston Citizens Resource Center was last remodeled in 2000 and is in need of upgrades to it Wi-Fi, repair of conference walls and floors, and improvements to the HVAC system.
- The County Extension Director plans to retire in 2023. Succession planning will be critical to ensure a smooth transition.
- The new organizational plan presents Extension as an external partner, which Extension would like to amend. NC State University anticipates providing Counties with a new MOU in 2023 which is an opportunity to clarify Extension's relationship with Gaston County.







<u>Purpose Statement</u>: To provide a broad range of legal services directed at promoting the mission, vision, core values and public service objectives of Gaston County.

> Accomplishments

- Reviewed, negotiated, or approved over 463 new contracts and 194 contract amendments.
- Handled 160 auto and property damage claims.
- The County Attorney's office was instrumental in revising the Board of Commissioners policies and procedures

≻ Challenges

- Staff are working at or above capacity, and need additional staff to meet the growing workload.
- There are more than fifteen file cabinets of physical paper files that need to be digitized to free up physical storage space.
- A new SOP needs to be developed to assist with training new employees.







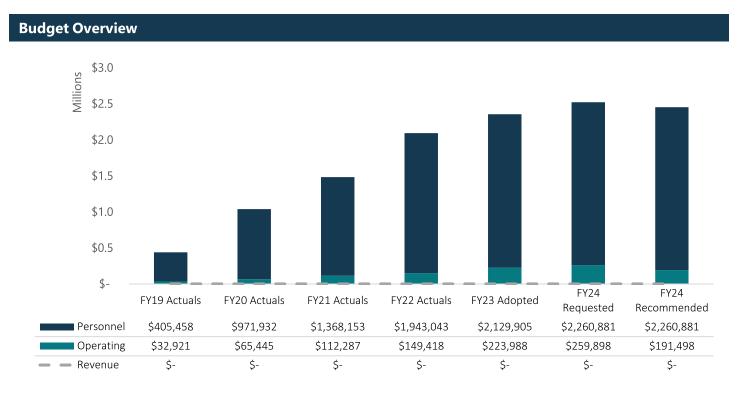
<u>Purpose Statement</u>: To provide effective, equitable and supportive leadership and direction to the Gaston County organization by encouraging innovation, continuous improvement, thoughtful dialogue and equitable treatment of county employees and all residents of Gaston County.

> Accomplishments

- Completed a successful FY23 budget process, including the lowest tax rate since 1996, without using General Fund fund balance appropriation.
- Implemented the County's new five-year Capital Improvement Plan and completed the development of the FY24-28 County-wide Strategic 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.





<u>Purpose Statement</u>: 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 citizens.

> Accomplishments

- Secured funds for a medical ward, which will greatly reduce the use of citizen tax dollars for the care of injured animals and spay neuter surgeries.
- Continued to answer 911 calls below the national average time; decreased the vacancy rate by 50%; and, began utilization of fire automated dispatch
- The County Police lead in the creation of the Gaston Recovery Court. Additionally, obtained a \$1.2M dollar grant to establish the first Law Enforcement Assisted version (L.E.A.D.) program in Gaston County.

≻ Challenges

- The current staffing levels at Animal Care & Enforcement limit the number of volunteer and community outreach programs the department is capable of administering. For example, there is not currently capacity to manage a Trap, Neuter and Release program, which could reduce the County's growing feral cat population.
- Recruitment and retention has been an ongoing challenge for the Communications division. Despite improvements over the past year, the vacancy rate remains a challenge.
- There has been an increase in the amount of criminal activity associated with digital devices. This includes child pornography, fraud, drug activity, and school violence threats. The increase in the use of digital media cases has shown the need for additional specialized investigative staff.

Budget Overview



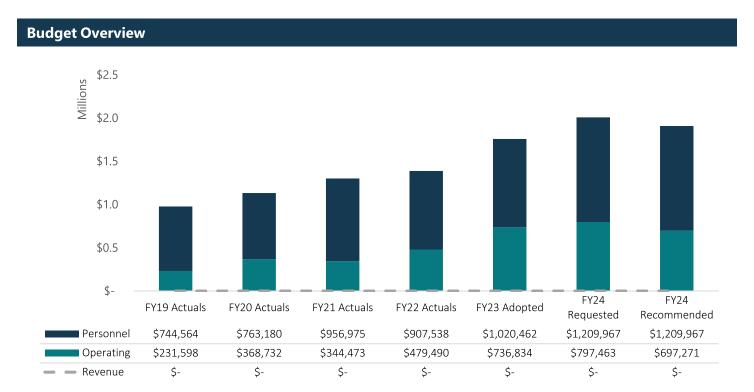
<u>Purpose Statement</u>: As the lead economic development agency in Gaston County, the Economic Development Commission (EDC) is dedicated to attracting and retaining desirable businesses and employers to continue improving and diversifying economic opportunities for the citizens we serve.

> Accomplishments

- Assisted with multiple project announcements including Newell Brands, Sibo Ventures, Hans Kissle, Rankin Industries, and Premix.
- Opened Apple Creek Corporate Center in May; as of January more than half of the sites are already sold. The Apple Creek development continues to attract global corporations to Gaston County.
- The county is experiencing unprecedented growth in new industrial investments and local expansions with more than five million square feet under construction.

> 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 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 quality of life for employees, and the availability of County-based resources such as recycling centers.





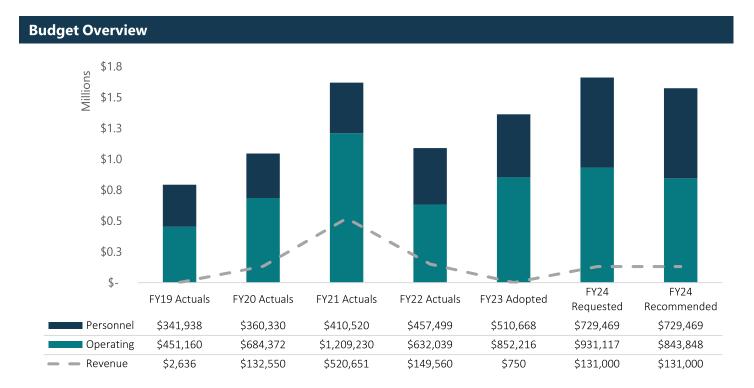
<u>Purpose Statement:</u> The mission of the Gaston County Board of Elections is to promote and conduct fair, honest, impartial, and efficient elections so all eligible citizens of Gaston County may exercise their right to vote. The Gaston County Board of Elections shall adhere to all federal and state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

> Accomplishments

- Successfully conducted the 2022 general election with no issues.
- Conducted precinct worker training classes for nearly 500 precinct officials.
- Assisted over 300 voters at 22 assisted living facilities with voter changes, absentee ballot requests, and assistance with returning absentee ballots.

> Challenges

- Election law and legal challenges to existing election law.
- The abundance of voter misinformation and disinformation about the election process and voter experience
- Conducting elections safely and securely in a post-COVID environment continues to be challenging.



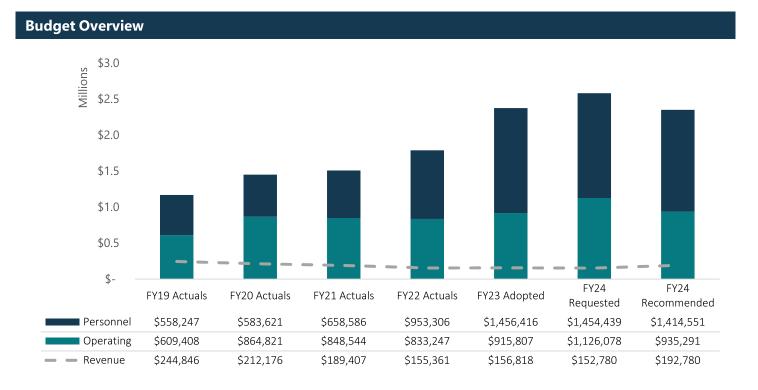
<u>Purpose Statement</u>: The Office of Emergency Management and Fire Services will provide emergency preparedness and coordinate the provision of fire services to Gaston County with integrity, compassion, and a commitment to improving the County's resiliency and success. We are dedicated to continuous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

> Accomplishments

- Completed the fire study and the development of the new fire taxing district.
- Cleared all late or overdue fire inspections. We are now current and meet the NCGS mandated fire inspection schedule. We also completed the implementation of a new record management system.
- Added two additional Emergency Manangement Planner positions, which are needed to maintain the various emergency plans required of the County.

≻ Challenges

- Lack of sufficient office space is a day-to-day challenge. Also in this area, the EOC is inadequate for potential large scale and lengthy emergencies which the county may experience.
- The Assistant Fire Marshal's workload is excessive for both fire inspections and call rotation for fire investigations.
- It is important to manage the VFD contract and be available to assist contracting agencies, but meeting the demand can be challenging.





<u>Purpose Statement</u>: The Gaston County Finance Department provides excellent public service to all citizens 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.

> Accomplishments

- Revamped chart of accounts structure and implemented new governmental accounting standards (GASB 87).
- Updated the countywide grants policy, ARPA project review process, as well as the payroll and vendor processing manuals.
- IT & Finance saved taxpayers over \$100,000 in costs by reviewing costs and accounts.

≻ Challenges

- Growth of the county directly impacts workload challenges in the Finance Department, which are further impacted by new regulations from external agencies.
- Finance is limited by existing software and modules that still need to be implemented. Dated processes need to be updated, modernized, and digitized.
- Changes to rules and regulations require ample staff and resources, which compound an already packed daily work load.





<u>Purpose Statement</u>: 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.

> Accomplishments

- We have made great strides in growing our own by offering EMT and paramedic training. In addition, a pay raise was approved for paramedics to bring them closer to market.
- Implemented a transport capable paramedic QRV for Kings Mountain and western Gaston County. This area had our longest response times.
- Maintain and enjoy many collaborations with other county departments and with external agencies and entities. This helps us be very involved in the community.

≻ Challenges

- GEMS's fractile response rate to emergency calls is only 43% (goal 90+%). Our unit hour utilization rate (the number of calls our people are tasked with) is significantly above accepted industry standards.
- Over 90% of GEMS staff are parents. Typical childcare options do not cover 24/7, do not take sick kids, and are costly. This is a top challenge for most of our employees.
- GEMS employees get little or no break between calls. They often respond to critically stressful calls
 and are expected to immediately take the next call, despite the emotional toll this can have on our
 staff.

Budget Overview



<u>Purpose Statement</u>: Hope United Survivor Network will assist survivors in meeting their identified goals and in turn improve safety outcomes for survivors and their families.

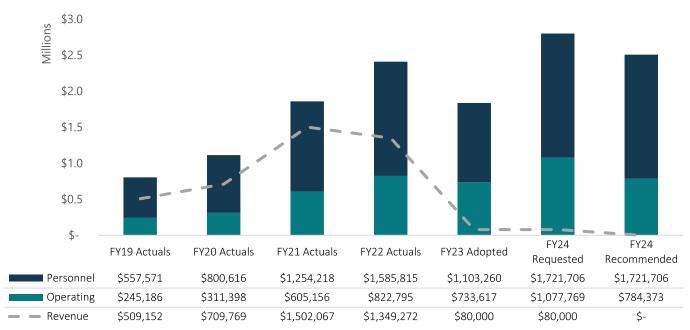
> Accomplishments

- HUSN led a collaborative effort to implement the use of the Danger Assessment for Law Enforcement, which will route all domestic violence survivors to HUSN while identifying the most dangerous offenders.
- The mission of HUSN inspired community partners and citizens to join in serving those impacted by trauma in unprecedented ways. Giving campaigns of note included Threads of Hope and Hope for the Holidays.
- Expanded multifaceted prevention efforts. Highlights include human trafficking and strangulation training for all GEMS staff, jail education classes, and STD and STI testing in partnership with Public Health.

> Challenges

- There is not enough safe and affordable housing, which remains a barrier for survivors to leave dangerous relationships. Also, there are not many substance use treatment options for women in the County. Employment becomes an additional challenge when factoring in the cost of childcare.
- Staffing needs of the department have exceeded the space available. The impacts of this are being felt at the Family Justice Center and Court.
- Grant funding has been reduced, leaving HUSN to juggle the needs of survivors while also seeking new resources.







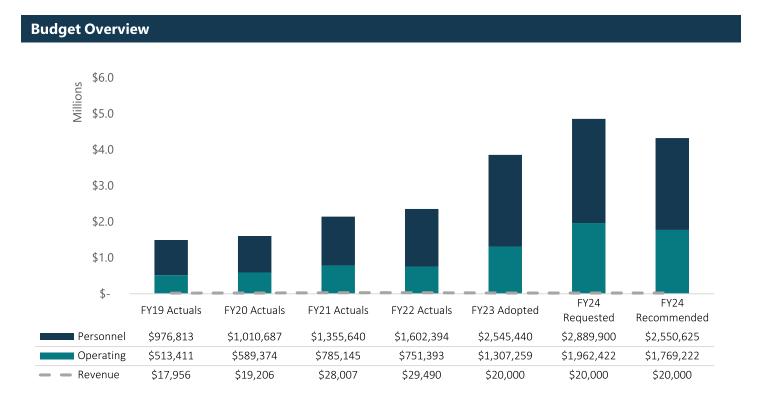
<u>Purpose Statement</u>: We are strategic partners in supporting Gaston County's departments by maximizing human capital and aligning it with organizational initiatives, values, strategies and the needs of all stakeholders through equitable policies, programs and services.

> Accomplishments

- Implemented a comprehensive compensation classification study, which includes a new compensation methodology that boosts our recruitment and retention efforts.
- Launched a new Learning Management System, which offers training for all employees. The New Employee Orientation has been revamped to include training offered through this system, thereby streamlining the onboarding process.
- Automated open enrollment for benefit packages, resulting in improved efficiency and accuracy.

> Challenges

- Competitive labor market and wave of retirements creates a loss of institutional knowledge, if succession planning isn't done sufficiently.
- Response times have been more reactive than proactive due to communication issues which causes inefficiency in processes and project management.
- Lack of personnel to address HR issues across the organization. Current staffing levels make it difficult to manage large-scale project management.





Purpose Statement: Ensure County systems are highly available and secure, enabling County departments to provide excellent public service.

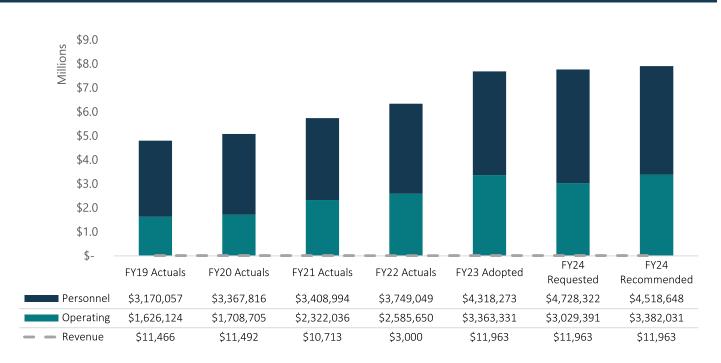
> Accomplishments

- Replaced GastonGov.com with a fresh new site, utilizing the County's refreshed branding. The site has more features and capabilities than the previous site.
- Replaced the legacy Electronic Health Records system used by the Health Department.
- We upgraded our primary internet service provider from 100 meg to 1 gig, and added load balancing and failover capabilities to our secondary provider.

≻ Challenges

- Due to inflation and supply chain issues, technology costs are climbing faster than normal. We streamline and cut costs as much as possible.
- Our network and internet bandwidth needs to be increased substantially. Switches, phones, ISP, and wiring also need to be upgraded or replaced.
- Expertise is declining as vendors lose institutional knowledge and are understaffed. Our application vendors are now looking at forcing customers to their hosted solutions.







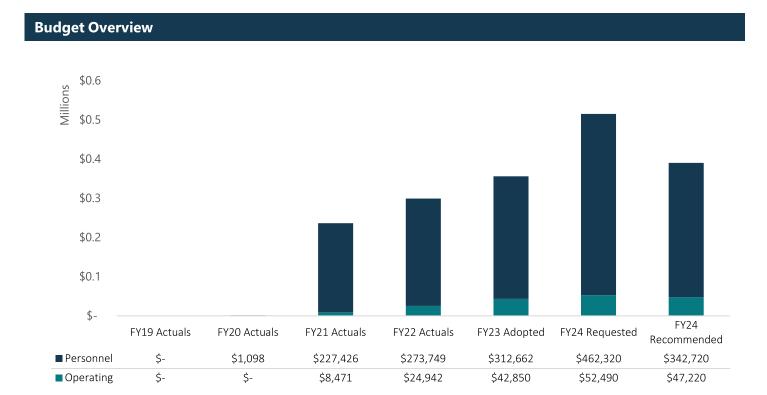
<u>Purpose Statement</u>: Gaston County Internal Audit provides excellent public service by providing objective, reasonable assurance that the County has an operating and effective system of internal controls and assists members of management in evaluating the efficiency and effectiveness of operations.

> Accomplishments

- Internal Audit partnered with IT and S2K Consulting to conduct an audit of the County's AT&T billing. The cost savings will be realized annually.
- Internal Audit partnered with Human Resources and the Manager's Office to create a policy review committee, consisting of members from various County Departments. The mission of this committee is to recommend policy updates as necessary.
- The Office of Internal Audit is 100% certified as both Certified Public Accountants (CPA) and Certified Internal Auditors (CIA).

➤ Challenges

- The workload is increasing at a rate that will soon surpass staff's current workload capacity.
- There is still a need to educate employees on the mission of Internal Audit, including the importance of risk management.
- As the County continues to grow, the need for quality data continues to be of utmost importance to inform Management decisions.





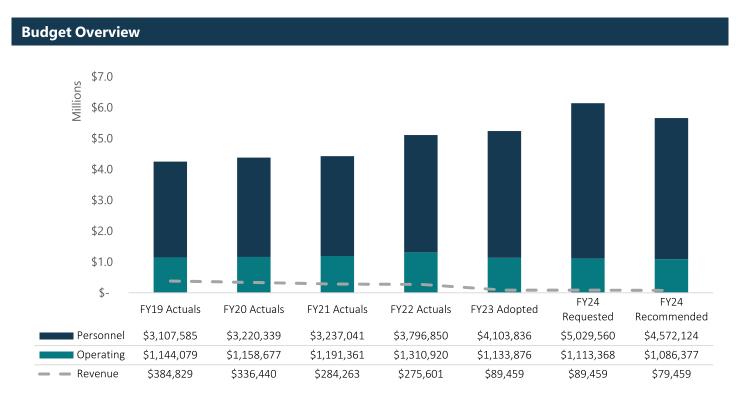
<u>Purpose Statement</u>: The Gaston County Public Library will serve the citizens of Gaston County and be a vital, inclusive, and evolving resource dedicated to creating a connected, collaborative, and engaged community through literacy, recreation, and lifelong learning.

> Accomplishments

- The Library's programmatic collaborations continue to grow. Highlights include our summer reading program, jail outreach, Covid vaccination and testing, and increased access for students of Gaston County Schools.
- Met or surpassed performance targets on 7 of our 17 strategic goals. Examples include a 100% increase in community events, digitization of six large collections in Local History & Genealogy, and addition of a public podcasting studio.
- Completed renovations that improved library accessibility, added to children's facilities, added four study rooms, and upgraded technology.

➤ Challenges

- Between new grant funding and enthusiastic community partners, the Library has more opportunities
 for program expansion than we are able to manage with current staffing. Because staff are stretched
 so thin, there is there is increased absenteeism, decreased emotional well-being, and high turnover
 among half-time staff.
- Often, the public isn't fully aware of all the services available to them through the Library. This is an opportunity to broaden our marketing and outreach efforts.
- With the growing population, we need to find ways to increase our presence throughout the county.
 We have the resources to identify areas of need, but not the staff hours needed to develop and implement strategic solutions.





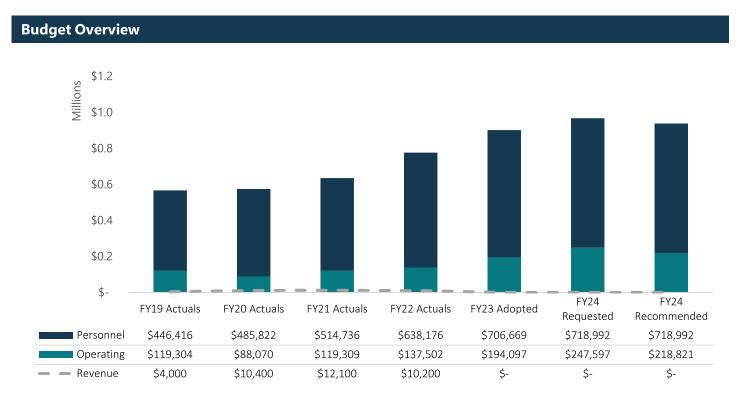
<u>Purpose Statement</u>: To interpret the art and history of Gaston County and the region through education, preservation, and collection.

> Accomplishments

- Collaborated with multiple county departments on museum exhibits and programs. Secured \$60,000 of grant funding to offer these collaborative programs to the public, free of charge.
- Acquired 31 artifacts in FY23, adding to the museum's collection of over 83,000 items. Artifacts included Sheriff Leroy Russell's belongings, an original brass jail key from the Historic Dallas Jail, uniforms from Gaston Memorial Hospital's School of Nursing, and more.
- Strengthened relationships with Gaston County residents through community discussion panels. One result of the community discussions is the addition of Spanish language translations of exhibit materials and programming.

≻ Challenges

- The unique nature of the museum's 1852 historic hotel limits the scale of exhibits and visitation.
- Staffing shortages at the leadership level continues to be a challenge for planned growth and daily operations.
- The recent benchmarking study of the museum has halted future vision and planning, as staff await the results. Outcomes of the study will act as a guide for refocusing museum direction on a vision that aligns with the County's mission, vision, and goals.





<u>Purpose Statement</u>: We serve 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.

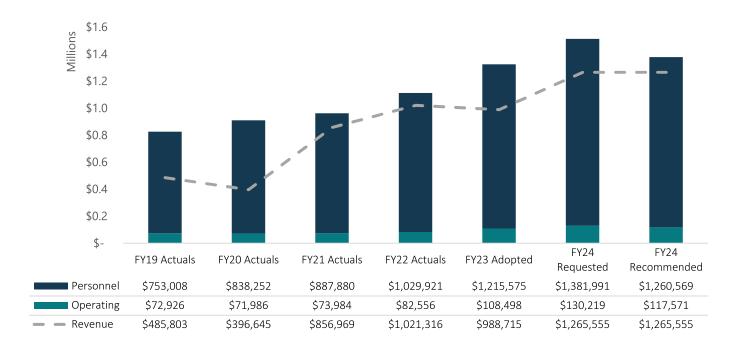
> Accomplishments

- Transitioned to online permitting and plan review for improved client services.
- Applied for \$1.9M in grant funding to install measures to improve water quality and reduce flooding.
- Educated 4,133 participants through library and schoolyard programs, field trips, homeschool science series, conference sessions, and presentations to civic organizations.

≻ Challenges

- Balancing conservation with increased development.
- Supporting local agriculture, regardless of acreage.
- There is a lack of system-level thinking and understanding about how humans interact with the environment in our communities.

Budget Overview





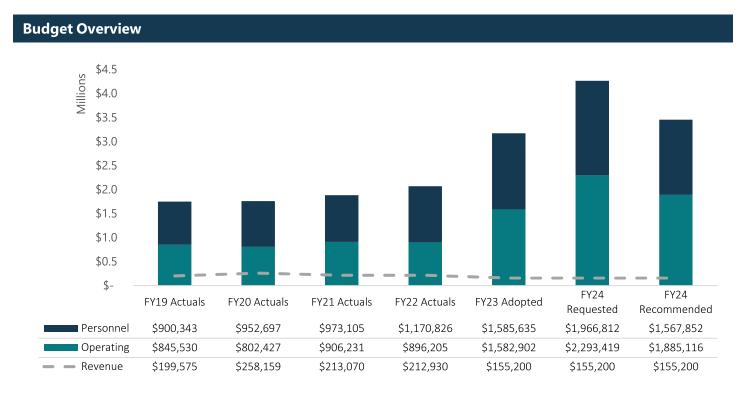
<u>Purpose Statement</u>: The Gaston County Parks & Recreation department enriches the quality of life for residents by providing parks, facilities, and activities that promote health, wellness, learning, and fun.

> Accomplishments

- Renovations at Tryon Park improved park accessibility for all visitors.
- The South Fork River Corridor Trail design will provide a connection from Spencer Mountain to Poston Park to Catawba Cove.
- Senior Center attendance continues to increase and is offering new programming. New software has improved efficiency for sign-ins, as well as a streamlined data repository.

> Challenges

- Managing increasing demands for service with current staffing levels is a challenge.
- Despite some improvements to the Dallas Park, we get frequent complaints about the condition of the park restrooms, fields, and concession stand.
- As Senior Center programming grows, we are outgrowing our space.





<u>Purpose Statement</u>: Gaston County Public Health is committed to protecting, promoting and preserving the health and well-being of all Gaston County residents.

> Accomplishments

- Clinical Services division was awarded a three-year Title X Grant. Environmental Health's permit revenue was higher than expected by over \$90K.
- Implemented new methods of outreach, including the Walk & Roll Together Gaston event and planning for new Mobile Medical Units. Additionally, the new Language Line offers onsite, telephone, and video interpreting services for multiple languages as well as ASL.
- Completed 81% of the required food & lodging inspections. The number of establishments requiring inspection rose last year. The number of inspections therefore increased as well, from 1,164 to 2,122.

> Challenges

- Navigating a new Electronic Health Record system to generate revenue reports.
- Keeping up with demand to support divisional spending, contracting, budgeting, and strategic decisions within Public Health while maintaining day to day activities.
- Forecasting future trends in revenue after the effects of the COVID-19 pandemic and Medicaid Transformation.

Budget Overview





<u>Purpose Statement</u>: To provide support to all Public Works divisions as well as assist internal and external customers in a prompt and courteous manner.

> Accomplishments

- Public Works was fortunate to have two Gaston County Employees of the Year and the Team of the Year. Additionally, the Solid Waste and Recycling Division won Team of the Year for their work during the pandemic.
- Several major projects were completed, including the Public Health Parking Lot Replacement, the Tryon Park ADA Renovations and Facility Improvements, the Dallas Park Splash Pad, and the Main Library Renovation.
- During the past year, Public Works worked with a local construction document center, Duncan-Parnell, to increase our reach. This streamlined approach to bid services and reaching a larger audience has increased our overall HUB/MWBE participation to 12.91%.

> Challenges

- This past year, supply chain issue delayed the construction of the Children's Advocacy Center, as well as other key projects.
- Recruitment for the ARPA Project Coordinator position has been an ongoing challenge.
- Within the next 1-2 years, it is anticipated that the Public Works Administration Division will increase by approximately 6 positions. In the current location, there is no additional space for these positions.





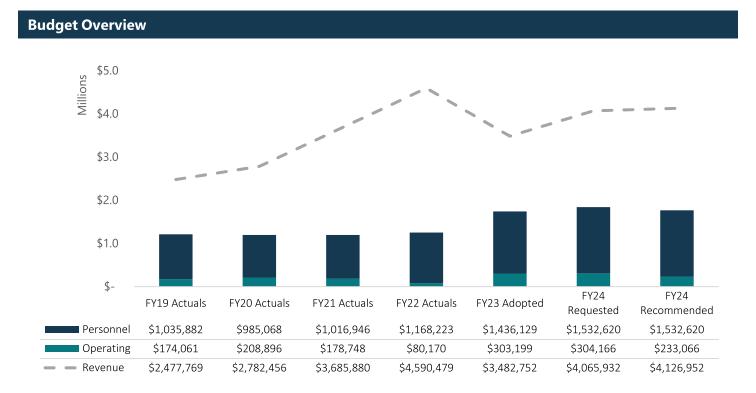
<u>Purpose Statement</u>: The purpose of the Register of Deeds office is to preserve documentary evidence of public transactions in accordance with applicable laws and in such a manner as to be available for public inspection.

> Accomplishments

- Register of Deeds completed a successful restructure, which resulted in staff position changes and cross training.
- Last year was the largest year of passport acceptance since the service was started. Total revenue for the passport service for the past 12 months was over \$80,000.
- After retirement and transfers, the Register of Deeds office is once again fully staffed.

≻ Challenges

- · Staffing with workload and training staff due to retirement.
- The job market has been challenging. It has been difficult to recruit and retain quality staff.



It is the Mission of the Gaston County Sheriff's Office to provide quality law enforcement, detention, court security and civil services to the citizens 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.

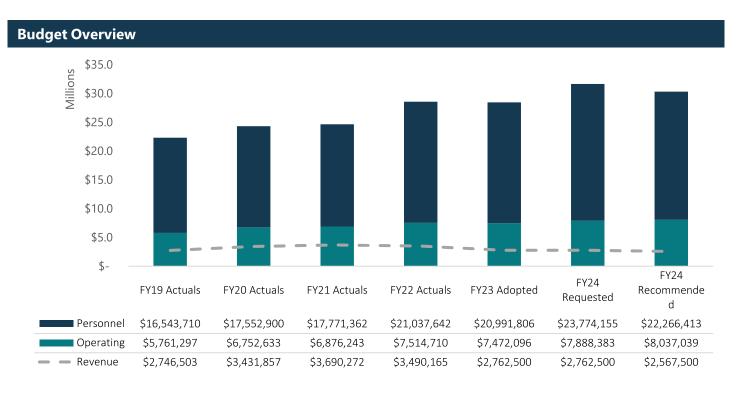
Our Vision is to work for excellence through education, training and empowering our employees to provide the highest professional services to the citizens of Gaston County.

> Accomplishments

- Achieved the highest firearm qualification scores after transitioning to new firearms with weapon mounted optics and flashlights.
- Served over 20,000 civil papers that assisted the citizens of Gaston County with Civil and Criminal Court processes.
- Partnered with multiple agencies to apprehend violent criminals and sex offender absconders, which resulted in a 100% apprehension rate.

Challenges

- Disproportionate jail staffing level does not correspond with the inmate population.
- Insufficient number of vehicles to adequately serve the citizens of Gaston County.
- Inadequate amount of training for detention officers and deputies due to underfunded employee training.





<u>Purpose Statement</u>: The Gaston County Department of Social Services is committed to enhancing the quality of life and self-sufficiency of people in need of financial and social services.

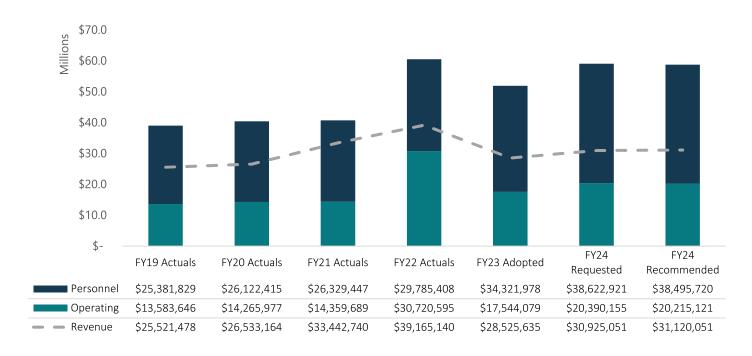
> Accomplishments

- Expanded Home Delivered Meals program to include social work assessments of client needs with the goal of preventing the necessity for additional high-risk services, embodying a 'More than a Meal' philosophy.
- Work First Program placed 49 clients into new employment.
- Deferred homelessness or displacement for 3,620 citizens of Gaston County with Emergency Rental Assistance funds.

≻ Challenges

- We need to adjust staffing levels in Medicaid in preparation for Medicaid Expansion. We are projecting an additional 10,311 eligible Medicaid clients in the first year.
- Number of children coming into foster care increased 6% in the last six months of 2022 to 484 children.
- Lack of placements for children and adults with complex mental health and substance use issues, plus high inflated agency rates.

Budget Overview





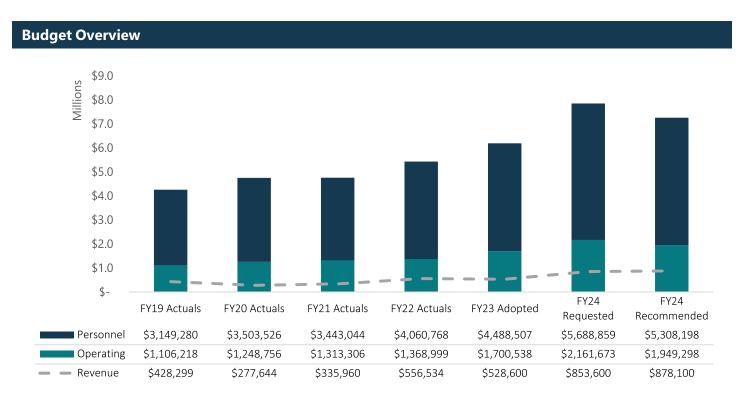
<u>Purpose Statement</u>: To accurately and impartially appraise all property in accordance with applicable state laws and to collect all ad valorem taxes. We strive to be effective, efficient, and courteous to all customers and citizens of Gaston County.

> Accomplishments

- The 2021 tax collection rate was 99.10% which is the highest collection rate to date in Gaston County.
- Obtained the Certificate of Excellence in Assessment Administration (CEAA) through the International Associaiton of Assessing Offices (IAAO).
- The Tax office successfully completed the 2023 property reappraisal despite a larger-than-average workload. Gaston has 7 appraisers with 15,789 parcels per appraiser and the NCDOR standard is 10,000 residential parcels per appraiser.

> Challenges

- To date, there are 110,520 parcels within the boundaries of Gaston County. If the County's parcel growth continues at a minimum of 1% per year through 2027, the next reappraisal date, the new parcel count will be over 115,000 or 16,428 parcels per appraiser. At this rate, the reappraisal cannot be completed accurately or on time with current staffing levels.
- Despite an intensive and multifaceted marketing campaign about the 2023 revaluation, the Tax Office fell short of out goal of 1% participation through community engagement efforts.
- Because we are short-staffed, the Tax Office struggles to provide excellent customer service due to a lack of community participation and employee burnout.





<u>Purpose Statement</u>: To provide information and assistance to Gaston County veterans and their families concerning all federal and state benefits for which they may be eligible, particularly those benefits administered by the US Department of Veterans Affairs and the North Carolina Division of Veterans Affairs.

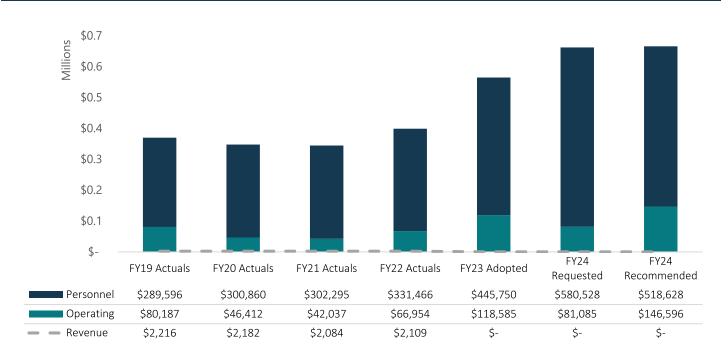
Accomplishments

- Expenditures to/for Gaston County veterans rose from \$150.2M to \$156.4M during last federal fiscal year.
- Although unable to conduct in-person client meetings, staff provided the full range of services to the veteran community without any loss of quantity or quality of those services.
- Staff provided the full range of services to the veteran community despite spatial challenges during the renovation.

> Challenges

- Veterans Services continues to operate out of a construction trailer for the foreseeable future during renovations.
- During the next year, our records management system will be replaced with a much more robust and effective program. This will require the transfer of documents and data from 10,000+ paper and electronic client files.
- Careful succession planning will be needed to ensure a smooth transition through several staff retirements.

Budget Overview



Community Investment Fund

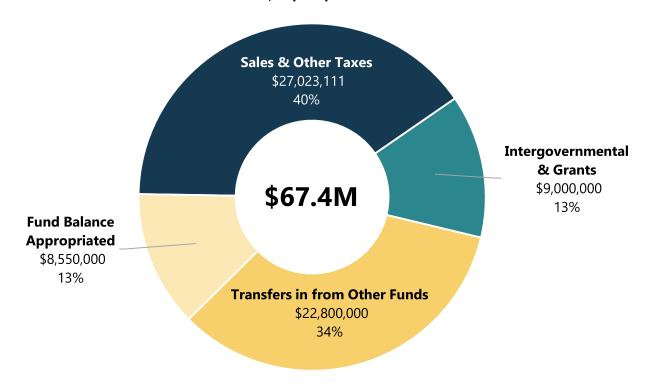
Debt Service Fund

Capital Fund

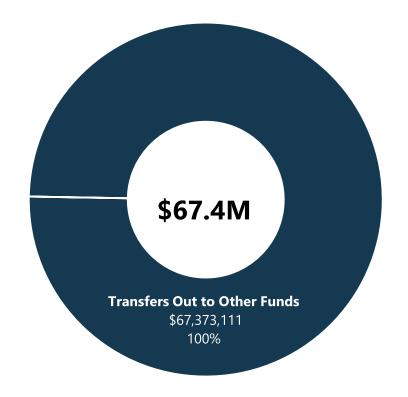
Key

Appropriated Fund

REVENUE BY TYPE: COMMUNITY INVESTMENT FUND \$67,373,111



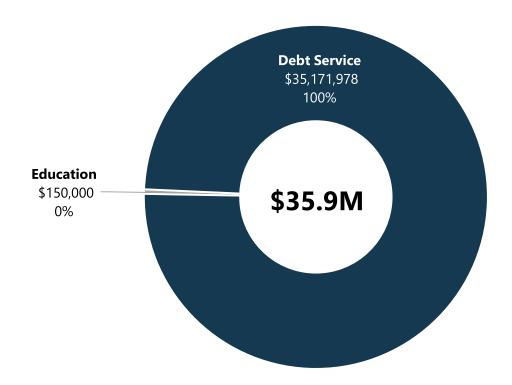
EXPENDITURES BY TYPE: COMMUNITY INVESTMENT FUND \$67,373,111



REVENUE BY TYPE: DEBT SERVICE FUND \$35,921,978



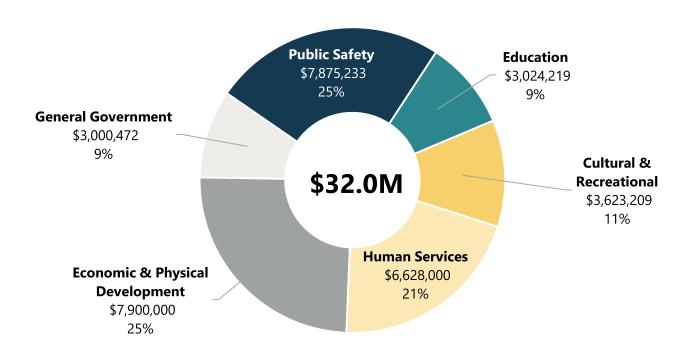
EXPENDITURES BY TYPE: DEBT SERVICE FUND \$35,921,978



REVENUE BY TYPE: CAPITAL IMPROVEMENTS FUND \$32,051,133



EXPENDITURES BY TYPE: CAPITAL IMPROVEMENTS FUND \$32,051,133





Budget Summaries by Fund Community Investment Fund

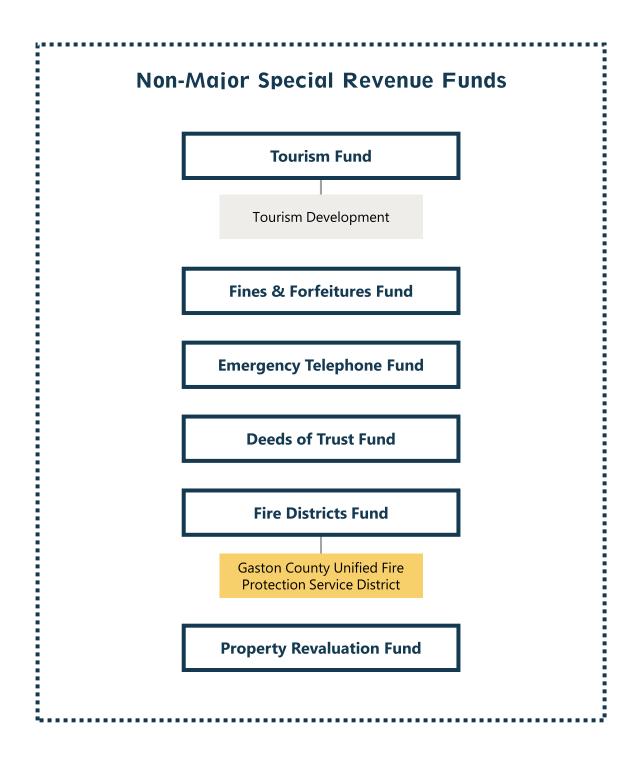
Fund & Revenue or Expenditure Type	FY 2020 Actuals			FY 2021 Actual	FY 2022 Actuals	FY 2023 Adopted	Re	FY 2024 ecommended	% Change FY 2023-FY 2024	
COMMUNITY INVESTMENT FUND										
Revenue										
Sales & Other Taxes	\$	-	\$	29,465,219	\$	33,878,102	\$ 21,001,266	\$	27,023,111	29%
Intergovernmental & Grants	\$	-	\$	2,934,859	\$	1,974,838	\$ 2,050,000	\$	9,000,000	339%
Other ¹	\$	-	\$	3,179	\$	3,285,797	\$ -	\$	-	-
Debt Proceeds	\$	-	\$	1,749,087	\$	7,237,997	\$ -	\$	-	-
Transfers in from Other Funds	\$	-	\$	44,677,830	\$	15,097,490	\$ 16,379,179	\$	22,800,000	39%
Fund Balance Appropriated ²	\$	-	\$	-	\$	-	\$ -	\$	8,550,000	-
Total Revenue	\$	-	\$	78,830,174	\$	61,474,224	\$ 39,430,445	\$	67,373,111	71%
Expenditures										
Transfers Out to Other Funds	\$	-	\$	43,630,178	\$	59,221,946	\$ 39,430,445	\$	67,373,111	71%
Total Expenditures	\$	-	\$	43,630,178	\$	59,221,946	\$ 39,430,445	\$	67,373,111	71%
Revenue Over (Under) Expenditures	\$	-	\$	35,199,996	\$	2,252,278	\$ -	\$	-	-

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	Re	commended	FY 2023-FY 2024
DEBT SERVICE FUND							
Revenue							
Sales & Other Taxes	\$ 8,222,302	\$ -	\$ -	\$ -	\$	-	-
Intergovernmental & Grants	\$ 2,364,600	\$ -	\$ -	\$ -	\$	-	-
Other¹	\$ 63,873	\$ 7,411	\$ 2,213	\$ -	\$	-	-
Debt Proceeds	\$ -	\$ 60,516,875	\$ 554,271	\$ -	\$	-	-
Transfers in from Other Funds	\$ 23,212,554	\$ 31,243,105	\$ 30,977,020	\$ 30,802,362	\$	35,321,978	15%
Fund Balance Appropriated ²	\$ -	\$ -	\$ -	\$ -	\$	-	-
Total Revenue	\$ 33,863,328	\$ 91,767,392	\$ 31,533,504	\$ 30,802,362	\$	35,321,978	15%
Expenditures							
General Government	\$ 48,756	\$ _	\$ 32,196	\$ -	\$	_	-
Education	\$ -	\$ 858,249	\$ -	\$ 150,000	\$	150,000	0%
Debt Service	\$ 31,284,477	\$ 97,344,529	\$ 31,036,290	\$ 30,652,362	\$	35,171,978	15%
Transfers Out to Other Funds	\$ -	\$ 4,857,606	\$ -	\$ -	\$	-	-
Total Expenditures	\$ 31,333,233	\$ 103,060,384	\$ 31,068,486	\$ 30,802,362	\$	35,321,978	15%
Revenue Over (Under) Expenditures	\$ 2,530,095	\$ (11,292,993)	\$ 465,017	\$ -	\$	-	-

Fund & Revenue or	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type	Actuals	Actual	Actuals	Adopted	Re	commended	FY 2023-FY 2024
CAPITAL IMPROVEMENTS FUND							
Revenue							
Sales & Other Taxes	\$ 10,105,045	\$ -	\$ -				
Intergovernmental & Grants	\$ -	\$ -	\$ 100,000	\$ -	\$	-	-
Other¹	\$ 1,714,970	\$ 2,493,993	\$ 80,400	\$ _	\$	-	-
Transfers in from Other Funds	\$ 11,643,201	\$ 12,392,703	\$ 36,908,004	\$ 8,628,083	\$	32,051,133	271%
Fund Balance Appropriated ²	\$ =	\$ =	\$ -	\$ =	\$	=	=
Total Revenue	\$ 23,463,215	\$ 14,886,696	\$ 37,088,404	\$ 8,628,083	\$	32,051,133	271%
Expenditures							
General Government	\$ 3,725,282	\$ 5,302,733	\$ 3,762,676	\$ 5,603,864	\$	3,000,472	-46%
Public Safety	\$ 11,998,868	\$ 1,096,937	\$ 712,085	\$ - · · · · -	\$	7,875,233	-
Education	\$ 30,449,516	\$ 20,872,670	\$ 6,311,322	\$ 3,024,219	\$	3,024,219	0%
Cultural & Recreational	\$ 289,208	\$ 552,036	\$ 266,396	\$ -	\$	3,623,209	-
Human Services	\$ -	\$ 163,337	\$ 2,220,374	\$ -	\$	6,628,000	-
Economic & Physical Development	\$ 973,830	\$ 8,793,766	\$ 9,489,911	\$ -	\$	7,900,000	-
Transfers Out to Other Funds	\$ 10,963,328	\$ 5,697,380	\$ 39,063,700	\$ -	\$	-	-
Total Expenditures	\$ 58,400,032	\$ 42,478,859	\$ 61,826,464	\$ 8,628,083	\$	32,051,133	271%
Revenue Over (Under) Expenditures	\$ (34,936,816)	\$ (27,592,162)	\$ (24,738,059)	\$ -	\$	-	-

 $^{^{\}mathtt{1}}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.



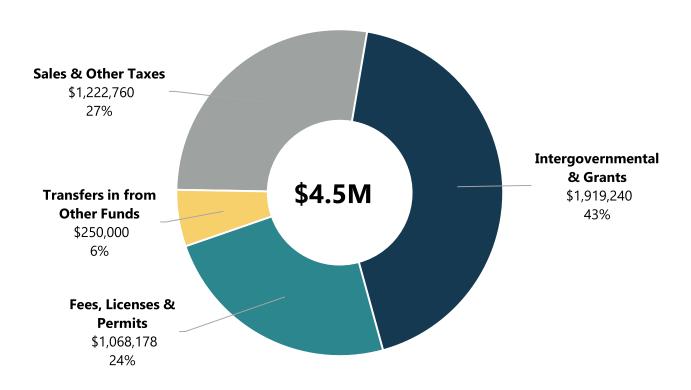
Key

Appropriated Fund

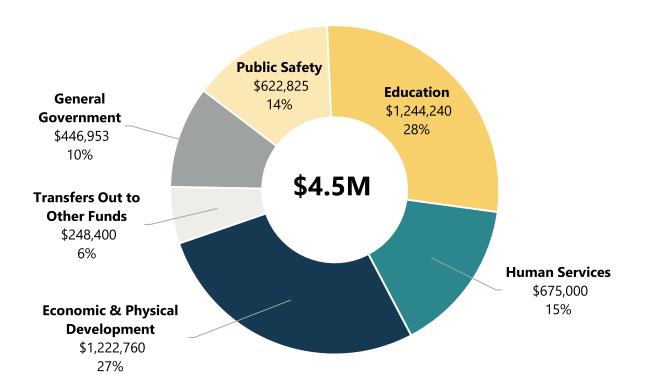
County Department

Partner Agency

REVENUE BY TYPE: NON-MAJOR SPECIAL REVENUE FUNDS \$4,460,178



EXPENDITURES BY CATEGORY: NON-MAJOR SPECIAL REVENUE FUNDS \$4,460,178



Fund & Revenue or		FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	% Change
Expenditure Type		Actuals	Actual	Actuals	Adopted	R	ecommended	FY 2023-FY 2024
NON-MAJOR SPECIAL REVENUE FUND	S							
Revenue								
Sales & Other Taxes	\$	753,808	\$ 928,541	\$ 1,264,173	\$ 1,163,000	\$	1,222,760	5%
Intergovernmental & Grants	\$	-	\$ 1,416,643	\$ 1,689,518	\$ 554,500	\$	1,919,240	246%
Fees, Licenses & Permits	\$	848,872	\$ 1,084,995	\$ 1,265,363	\$ 958,132	\$	1,068,178	11%
Other ¹	\$	50,760	\$ 2,709	\$ 15,158	\$ -	\$	-	-
Debt Proceeds	\$	-	\$ -	\$ 863,293	\$ -	\$	-	-
Transfers in from Other Funds	\$	210,000	\$ 256,648	\$ 251,077	\$ 694,566	\$	250,000	-64%
Fund Balance Appropriated ²	\$	-	\$ =	\$ -	\$ 314,255	\$	=	-100%
Total Revenue	\$	1,863,439	\$ 3,689,537	\$ 5,348,582	\$ 3,684,453	\$	4,460,178	21%
Expenditures								
General Government	\$	105,768	\$ 300,638	\$ 592,409	\$ 891,519	\$	446,953	-50%
Public Safety	\$	1,758,245	\$ 739,490	\$ 1,216,056	\$ 934,327	\$	622,825	-33%
Education	\$	-	\$ 667,331	\$ 1,016,851	\$ 554,500	\$	1,244,240	124%
Human Services	\$	-	\$ 581,444	\$ 674,272	\$ -	\$	675,000	-
Economic & Physical Development	\$	864,078	\$ 768,162	\$ 1,107,602	\$ 1,304,107	\$	1,222,760	-6%
Transfers Out to Other Funds	\$	262,096	\$ -	\$ 247,857	\$ -	\$	248,400	-
Total Expenditures	\$	2,990,187	\$ 3,057,064	\$ 4,855,047	\$ 3,684,453	\$	4,460,178	21%
Revenue Over (Under) Expenditures	\$	(1,126,747)	\$ 632,473	\$ 493,535	\$ -	\$	-	-

 $^{^{\}mathtt{1}}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.



<u>Purpose Statement</u>: Optimizing Gaston County brand experiences to drive visitation and partner economic growth in order to become the Piedmont's premier outdoor recreation destination.

> Accomplishments

- Maintained a 6% engagement rate on our social media accounts directed at key origin markets.
- Grew our website session duration by 18% to 1:25 while also reducing our bounce rate by 61% to 12% overall.
- Our Business Development team brought in 46 events, generating 17,000 hotel rooms and direct economic impact of \$7.6 million.

> Challenges

- As a destination, the County offers extremely limited choices to the group business market segment. Additional space, lodging, and entertainment venues are needed.
- The County does not have a sufficient public indoor space that could be used for group gatherings, arts & entertainment performances, or sporting events.
- According to the Conference Board, "falling consumer and business confidence, softening consumption and investment, and geopolitics-induced energy shocks are likely to tip the economy into recession around the turn of the year (2023)."

Budget Overview



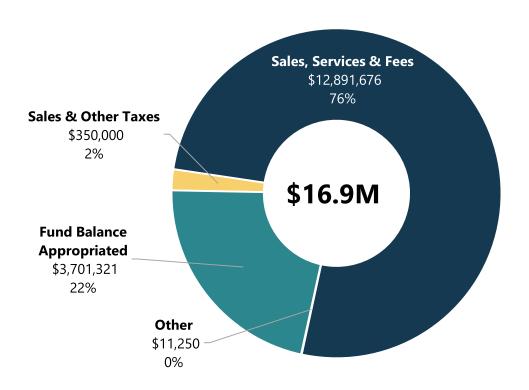
Solid Waste Fund Landfill Renewable Energy Center

Key

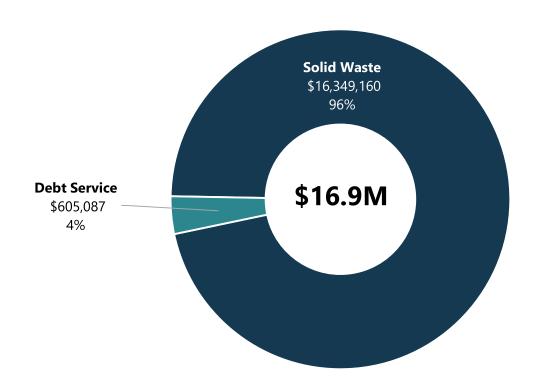
Appropriated Fund

County Department

REVENUE BY TYPE: SOLID WASTE FUND \$16,954,247



EXPENDITURES BY CATEGORY: SOLID WASTE FUND \$16,954,247



Fund & Revenue or							_	FY 2024	% Change		
Expenditure Type		Actuals		Actual		Actuals		Adopted	R	ecommended	FY 2023-FY 2024
SOLID WASTE FUND											
Revenue											
Sales & Other Taxes	\$	477,946	\$	517,555	\$	580,863	\$	360,000	\$	350,000	-3%
Intergovernmental & Grants	\$	12,906	\$	20,563	\$	2,653	\$	250	\$	-	-100%
Sales, Services & Fees	\$	11,546,952	\$	12,025,245	\$	11,498,982	\$	10,340,643	\$	12,891,676	25%
Other ¹	\$	250,410	\$	28,142	\$	54,572	\$	11,250	\$	11,250	0%
Debt Proceeds	\$	-	\$	884,161	\$	1,129,482	\$	-	\$	-	-
Transfers in from Other Funds	\$	-	\$	-	\$	7,422	\$	-	\$	-	-
Fund Balance Appropriated ²	\$	-	\$	-	\$	_	\$	614,902	\$	3,701,321	502%
Total Revenue	\$	12,288,215	\$	13,475,666	\$	13,273,975	\$	11,327,045	\$	16,954,247	50%
Expenditures											
Solid Waste											
Personnel	\$	2,293,757	\$	2,295,255	\$	2,083,445	\$	2,821,968	\$	2,826,257	0%
Operating	\$	4,088,473	\$	5,114,660	\$	5,359,675	\$	6,787,443	\$	8,207,903	21%
Capital	\$	919,108	\$	928,633	\$	49,174	\$	410,000	\$	5,190,000	1166%
Depreciation	\$	3,919,507	\$	2,012,232	\$	3,620,484	\$	125,000	\$	125,000	
Subtotal	\$	11,220,845	\$	10,350,779	\$	11,112,778	\$	10,144,411	\$	16,349,160	61%
Debt Service	\$	36,410	\$	9,137	\$	489,486	\$	1,182,634	\$	605,087	-49%
Total Expenditures	\$	11,257,254	\$	10,359,916	\$	11,602,264	\$	11,327,045	\$	16,954,247	50%
Revenue Over (Under) Expenditures	\$	1,030,960	\$	3,115,750	\$	1,671,711	\$	-	\$	-	-

 $^{^{\}rm 1}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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.

<u>Purpose Statement</u>: To protect 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.

> Accomplishments

- New facilities, including the Household Hazardous Waste Collection Facility and the Recycling Drop-Off Center, opened in the past year. Unit III Site Grading project is now underway. Staff also performed key repairs in-house, which saved the County approximately \$15,000 per event on outside labor costs.
- Our employees were awarded one of Gaston County's Team of the Year awards.
- Renewed the 5-year Power Purchase Agreement with Duke Energy.

≻ Challenges

- Landfill Attendant position has been difficult to fill due to the rate of pay and the labor-intensive work duties.
- Alongside population growth, increases in service levels have been necessary. The volume of waste and recycling products have increased steadily over the last 5 years.
- The wellfield installed at the landfill that provides gas to the Renewable Energy Center is in need of upgrading.

Budget Overview \$18.0 \$16.0 \$14.0 \$12.0 \$10.0 \$8.0 \$6.0 \$4.0 \$2.0 \$-FY24 FY20 Actuals FY21 Actuals FY22 Actuals FY23 Adopted FY24 Requested Recommended Debt Service \$605,087 \$36,410 \$9,137 \$489,486 \$1,182,634 \$605,087 Depreciation \$3,919,507 \$2,012,232 \$3,620,484 \$125,000 \$125,000 \$125,000 Capital \$919,108 \$928,633 \$49,174 \$410,000 \$5,190,000 \$5,190,000 Personnel \$2,293,757 \$2,295,255 \$2,083,445 \$2,821,968 \$2,826,257 \$2,826,257 Operating \$4,088,473 \$5,114,660 \$5,359,675 \$6,787,443 \$8,207,903 \$8,207,903 Revenue \$12,288,215 \$13,475,666 \$13,273,975 \$11,327,045 \$16,954,247 \$16,954,247

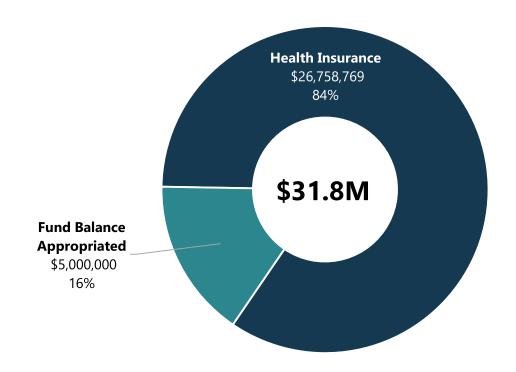
Internal Service Funds

Self-Insurance Fund

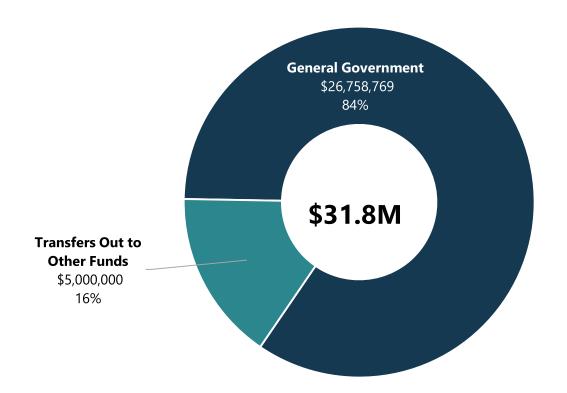
Key

Appropriated Fund

REVENUE BY TYPE: SELF INSURANCE FUND \$31,758,769



EXPENDITURES BY CATEGORY: SELF INSURANCE FUND \$31,758,769



Fund & Revenue or	FY 2020	FY 2021		FY 2022		FY 2023		FY 2024	% Change	
Expenditure Type	Actuals	Actual		Actuals		Adopted	Re	ecommended	FY 2023-FY 2024	
INTERNAL SERVICE FUND										
Revenue										
Health Insurance	\$ 23,568,253	\$ 22,938,486	\$	25,250,464	\$	23,523,755	\$	26,758,769	14%	
Other ¹	\$ 198,536	\$ 12,549	\$	33,239	\$	-	\$	-	-	
Fund Balance Appropriated ²	\$ -	\$ -	\$	-	\$	5,000,000	\$	5,000,000	0%	
Total Revenue	\$ 23,766,789	\$ 22,951,035	\$	25,283,702	\$	28,523,755	\$	31,758,769	11%	
Expenditures										
General Government										
Personnel	\$ 20,018,885	\$ 21,296,320	\$	24,319,827	\$	23,490,755	\$	26,723,769	14%	
Operating	\$ 22,709	\$ 27,745	\$	29,035	\$	33,000	\$	35,000	6%	
Subtotal	\$ 20,041,594	\$ 21,324,065	\$	24,348,862	\$	23,523,755	\$	26,758,769	14%	
Transfers Out to Other Funds	\$ 1,608,000	\$ 3,790,233	\$	3,366,542	\$	5,000,000	\$	5,000,000	0%	
Total Expenditures	\$ 21,649,594	\$ 25,114,298	\$	27,715,404	\$	28,523,755	\$	31,758,769	11%	
Revenue Over (Under) Expenditures	\$ 2,117,195	\$ (2,163,263)	\$	(2,431,701)	\$	-	\$	-	-	

 $^{^{\}rm 1}$ Other revenue includes investment interest and miscellaneous revenue categories.

² Fund balance appropriation is shown for FY23 adopted and FY24 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 2024 RECOMMENDED BUDGET

Budget Ordinance

BUDGET ORDINANCE FISCALYEAR 2023-2024 GASTON COUNTY, NORTH CAROLINA

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

SECTION I. BUDGET ADOPTION 2023-2024. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2023 and ending June 30, 2024, a summary of which (by fund and function) is included as Exhibits I and II 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 "2023-2024 Gaston County Budget."

SECTION II. TAX RATE LEVY 2022-2023. There is hereby levied for fiscal year 2023-2024 a tax rate of 61.00 cents per \$100.00 of assessed valuation. The revenue neutral rate following the 2023 revaluation is 62.10 cents per \$100.00 of assessed valuation.

SECTION III. SALARIES. The 2023-2024 Gaston County Budget fully funds longevity for eligible employees. There are funds allocated for a three percent (3%) merit adjustment implemented at mid-year for the equivalent of one and one-half percent (1.5%) annual budget impact.

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 Courthouse Parking 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 \$53,001,704 for the Gaston County Board of Education. In addition, the Board approves \$2,603,500 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 \$25,341,232 for the school system's FY 2023-2024 capital and debt service needs, to be allocated as follows: \$2,227,000 for capital needs, \$22,964,232 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 2023-2024 appropriation for Gaston College totals \$8,308,274 to be allocated as follows: \$5,968,062 for current operating expenses; \$797,219 for capital expenses; and \$1,542,993 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, 2024 to cause the net balance of the appropriate projects to revert to the Capital Improvement 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 (510103) and account 010-01-4199-0000-530025 "Insurance Deductible" into fund balance titled "Designated for Insurance Reserves".

Adopted this 9th day of May 2022, to become effective on July 1, 2023.

Exhibit I GASTON COUNTY, NORTH CAROLINA BUDGET ORDINANCE FUNDING SOURCES FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		MAJOR F	UNDS						NC	N-MAJOR SPECIA	L REVEN	UE FUNDS					ENTERPRISE FUND	INTERNAL SERV FUND		GROSS FUNDING
FUNDING SOURCE	GENERAL FUND	MMUNITY TMENT FUND	DEBT SERVIO	E	CAPITAL IMPROVEMENTS FUND	PRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND		EMERGENCY LEPHONE FUND		THOUSE NG FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	F	FINES & ORFEITURES FUND	SOLID WASTE FUND	SELF INSURAN FUND	CE	SOURCES, ALL FUNDS
AD VALOREM TAXES	\$ 187,130,714	\$ - :	5	-	\$ -	\$ - \$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	- :	\$ 187,130,714
SALES & OTHER TAXES	\$ 48,684,672	\$ 27,023,111	6	-	\$ -	\$ - \$	1,222,760	s -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ 350,000	\$	- :	\$ 77,280,543
INTERGOVERNMENTAL & GRANTS	\$ 35,614,560	\$ 9,000,000	6	-	\$ -	\$ 675,000 \$		s -	\$	-	\$	-	\$ -	\$ -	\$	1,244,240	\$ -	\$	- :	\$ 46,533,800
FEES, LICENSES, & PERMITS	\$ 9,461,502	\$ - 8	6	-	\$ -	\$ - \$	-	\$ -	\$	622,825	\$	38,400	\$ 196,953	\$ 210,00	00 \$	-	\$ -	\$	- :	\$ 10,529,680
SALES, SERVICES, & FEES	\$ 25,103,807	\$ - 5	5	-	\$ -	\$ - \$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ 12,902,926	\$	- :	\$ 38,006,733
INVESTMENT INTEREST	\$ 448,607	\$ - 5	5	-	\$ -	\$ - \$	=	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	- :	\$ 448,607
MISCELLANEOUS REVENUE	\$ 3,574,382	\$ - 8	6	-	\$ -	\$ - \$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	- :	\$ 3,574,382
HEALTH INSURANCE REVENUE	\$ -	\$ - 8	6	-	\$ -	\$ - \$	-	s -	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$ 26,758,7	69	\$ 26,758,769
TRANSFERS IN FROM OTHER FUNDS	\$ 5,248,400	\$ 22,800,000	35,321	978	\$ 32,051,133	\$ - \$	-	\$ 250,000	\$	-	\$	-	\$ -	\$ -	\$	-	\$ -	\$	- 3	\$ 95,671,511
FUND BALANCE APPROPRIATION	\$ 6,600,000	\$ 8,550,000	5		\$ -	\$ - \$	-	\$ -	\$	-	\$	-	\$ -	\$ -	\$		\$ 3,701,321	\$ 5,000,	000	\$ 23,851,321
	\$ 321,866,644	\$ 67,373,111	35,321	978	\$ 32,051,133	\$ 675,000 \$	1,222,760	\$ 250,000	\$	622,825	\$	38,400	\$ 196,953	\$ 210,00	0 \$	1,244,240	\$ 16,954,247	\$ 31,758,7	69	\$ 509,786,060

RECONCILIATION OF GROSS TO NET BUI	GET:	
GROSS FUNDING SOURCES, ALL FUNDS	\$	509,786,060
LESS INTERFUND TRANSFERS	\$	(95,671,511)
NET BUDGET, ALL FUNDS	\$	414,114,549

Exhibit II GASTON COUNTY, NORTH CAROLINA BUDGET ORDINANCE APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2024

		MAJOR	FUNDS					NON-MAJOR SPECI	AL REVENUE FUNDS				ENTERPRISE FUND	INTERNAL SERVICE	GROSS
FUNCTION	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND	APPROPRIATIONS, ALL FUNDS
GENERAL GOVERNMENT	\$ 43,331,512	\$ -	\$ -	\$ 3,000,472	\$ - \$	-	\$ 250,000	\$ -	\$ -	\$ 196,953	\$ -	\$ -	\$ -	\$ 26,758,769	\$ 73,537,706
PUBLIC SAFETY	\$ 88,687,794	\$ -	\$ -	\$ 7,875,233	\$ - \$	-	\$ -	\$ 622,825	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,185,852
EDUCATION	\$ 62,169,876	\$ -	\$ 150,000	\$ 3,024,219	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ 66,588,335
CULTURAL & RECREATIONAL	\$ 8,942,129	\$ -	\$ -	\$ 3,623,209	s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,565,338
HUMAN SERVICES	\$ 89,877,220	\$ -	\$ -	\$ 6,628,000	\$ 675,000 \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	s -	\$ 97,180,220
ENVIRONMENTAL PROTECTION	\$ 110,661	\$ -	\$ -	\$ -	s - s	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,661
ECONOMIC & PHYSICAL DEVELOPMENT	\$ 5,697,452	\$ -	\$ -	\$ 7,900,000	\$ - \$	1,222,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,820,212
SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,349,160	\$ -	\$ 16,349,160
DEBT SERVICE	\$ -	\$ -	\$ 35,171,978	\$ -	\$ - \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,087	\$ -	\$ 35,777,065
TRANSFERS OUT TO OTHER FUNDS	\$ 23,050,000	\$ 67,373,111	\$ -	\$ -	\$ - \$	-	\$ -	\$ -	\$ 38,40	- \$	\$ 210,000	\$ -	\$ -	\$ 5,000,000	\$ 95,671,511
	\$ 321,866,644	\$ 67,373,111	\$ 35,321,978	\$ 32,051,133	\$ 675,000 \$	1,222,760	\$ 250,000	\$ 622,825	\$ 38,40	\$ 196,953	\$ 210,000	\$ 1,244,240	\$ 16,954,247	\$ 31,758,769	\$ 509,786,060

RECONCILIATION OF GROSS TO NET BU	DGET:	
GROSS APPROPRIATIONS, ALL FUNDS	\$	509,786,060
LESS INTERFUND TRANSFERS	\$	(95,671,511)
NET BUDGET, ALL FUNDS	\$	414,114,549

GASTON COUNTY, NC –FY 2024 RECOMMENDED BUDGET

Fee Schedule



Gaston County FY 2024 Recommended Fee Schedule	Details	FY2 Adop		FY23 Adpopted	4	FY24 Recommended	Change
Animal Care & Enforcement Adoption Fees							
Adoption Dog/Puppies	Adoption Contract	\$	90.00	\$ 90	0.00	\$ 90.00	
Adoption Cat/Kittens	Adoption Contract	\$	75.00	\$ 75	5.00	\$ 75.00	
Large Farm Animals	Auction to Highest Bidder	Auctio	oned	Auctioned	t	Auctioned	
Military/Senior Citizen: Dog/Puppy	Adoption Contract	\$	70.00	\$ 70	0.00	\$ 70.00	
Military/Senior Citizen: Cat/Kitten	Adoption Contract	\$	55.00	\$ 55	5.00	\$ 55.00	
Reclaim Fees							
1st Impoundment		\$	25.00	\$ 25	5.00	\$ 25.00	
2nd Impoundment		\$			0.00	\$ 100.00	
3rd Impoundment		\$	200.00	\$ 200	0.00	\$ 200.00	
Board Fees							
Bite Animals (Dogs/Cats)	Per Day	\$	20.00	\$ 20	0.00	\$ 20.00	
solated 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		\$	10.00	\$ 10	0.00	\$ 10.00	
County License (Unaltered Dog / Cats)	1 Year	\$	35.00	\$ 35	5.00	\$ 35.00	
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	
ate Purchase Fee		\$	15.00	•		\$ 15.00	
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	
recuers. Dogs, ears registered to reputable rissociation, froof owners sen on really basis	3 Year	\$	75.00			\$ 75.00	
Show Dogs: Dogs Regularly Competing in Recognized "Dog Shows"	1 Year	\$	10.00			\$ 10.00	
mow bogs. bogs regularly competing in recognized bog snows	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	
nedical bogs/cats. Harried to Assist Special Needs (Seeing Lye, Hearing Imparied, etc.)	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	
realth Nisk. Statement From a vetermanan that spaying/neutering is a freath Nisk to Anima	3 Year	\$	25.00			\$ 25.00	
service Dogs Trained to Assist Soldiers, Police, or Public Org	1/3 Year	\$	23.00	\$ 23	,.00	\$ 23.00	
Hunters: Persons with Valid Hunting License and Valid Special Licensing Permit	*	\$	2.00	1	-	\$ 2.00	
numers, reisons with valid munting license, and valid Special Licensing Permit	1 Year 3 Year	\$	6.00			\$ 2.00	
Disparation Assistance On Valid Constitutions in Description Constitution for the Assistance Constitution of		Ψ					
Owner of 10+ Animals & Valid Special Licensing Permit, Each Animal Must be Spayed/Neutered	1 Year	\$	2.00	•		\$ 2.00	
. C. St. A. D. L. A. St. LA	3 Year	\$	6.00	•		\$ 6.00	
nterference with Any Duly Appointed Agent	1st Violation		500.00			\$ 500.00	
	2nd Violation		,000.00	\$ 1,000		\$ 1,000.00	
	3rd Violation	\$ 1	,500.00	\$ 1,500).00	\$ 1,500.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Harboring Stray Dogs and Cats					
Keep Animals Not Belonging to His/her	1st Violation	\$ 100.00	\$ 100.00	\$ 100.00	
	2nd Violation	\$ 200.00	\$ 200.00		
	3rd Violation	\$ 250.00	\$ 250.00	\$ 250.00	
Keep Animals For Fighting Purposes	1st Violation	\$ 1,000.00			
	2nd Violation	\$ 2,500.00			
	3rd Violation	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Not Keep Dangerous Animals Confined	1st Violation	\$ 500.00			
	2nd Violation	\$ 1,000.00			
	3rd Violation	\$ 1,500.00			
Not Wearing a Current County Privilege Tag	1st Violation	\$ 30.00			
	2nd Violation	\$ 100.00			
	3rd Violation	\$ 250.00	\$ 250.00	\$ 250.00	
Not Wearing a Current Rabies Tag		\$ 25.00	\$ 25.00	\$ 25.00	
Interference with Traps (Dog/Cats)	1st Violation	\$ 250.00	\$ 250.00	\$ 250.00	
	2nd Violation	\$ 500.00	\$ 500.00	\$ 500.00	
	3rd Violation	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Damage to Dog/Cat Traps	1st Violation	\$ 250.00	\$ 250.00	\$ 250.00	
	2nd Violation	\$ 500.00	\$ 500.00	\$ 500.00	
	3rd Violation	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Board Bill Dog/Cat	Per Day	\$ 10.00	\$ 10.00	\$ 10.00	
Board Bill Separate Cage Dog/Cat	Per Day	\$ 20.00	\$ 20.00	\$ 20.00	
Board Bill Livestock	Per Day	\$ 22.00	\$ 22.00		
Board Bill Other than Dog/Cat/Livestock		\$ 25.00	\$ 25.00	\$ 25.00	
Processing Fee for Returned Check		\$ 25.00	\$ 25.00	\$ 25.00	
Replace County License	For any License Replacement	\$ 5.00	\$ 5.00	\$ 5.00	
Violation of Adoption Contract		\$ 60.00	\$ 60.00	\$ 60.00	
Bite Animal Running Loose	1st Violation	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	
	2nd Violation	\$ 2,500.00			
	3rd Violation	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Dogs Running at Large, Leash Law	1st Violation	\$ 25.00	\$ 25.00	\$ 25.00	
	2nd Violation	\$ 100.00	\$ 100.00	\$ 100.00	
	3rd Violation	\$ 200.00	\$ 200.00	\$ 200.00	
Female Dogs/Cats in Season	1st Violation	\$ 60.00	\$ 60.00	\$ 60.00	
Territic bogs, eats in season	2nd Violation	\$ 200.00			
	3rd Violation	\$ 250.00			
Cruelty	1st Violation	\$ 250.00			
l,	2nd Violation	\$ 1,000.00			
	3rd Violation	\$ 2,500.00			
County License - Not Currently Listed with Gaston County	STA FIGURES	\$ 25.00			
Rabies Not Current on Rabies Inoculation	1st Violation	\$ 60.00			
	2nd Violation	\$ 500.00			
	3rd Violation	\$ 1,000.00			
Registration of Exotic Pets	1st Violation	\$ 500.00	,		
- togethere of Enduction	2nd Violation	\$ 750.00	<u>'</u>		
	3rd Violation	\$ 1,000.00			
	joid violation	μ 1,000.00	1,000.00	ψ 1,000.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22	FY23	FY24	Change
•		Adopted	Adpopted	Recommended	Ť
Animal Nuisance	1st Violation	\$ 100.00	\$ 100.00	\$ 100.00	
	2nd Violation	\$ 250.00	\$ 250.00	\$ 250.00	
	3rd Violation	\$ 500.00	\$ 500.00	\$ 500.00	
Owner/Keeper Allows 1+ Attacks, Assaults, Wounds, Bites, Other Injuries to Human	1st Violation	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 2,500.00	\$ 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	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
Owner/Keeper Allows a Dangerous Dog to Kill a Domestic Animal or Farm Animal	1st Violation	\$ 500.00	\$ 500.00	\$ 500.00	
	2nd Violation	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Subsequent Violation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	

Adult Services

Agency Requests	Per Mile	\$ 3.00	\$ 3.00	\$ 3.00	
EDTAP	Clients with Non-Medical Destinations	\$ 2.00	\$ 2.00	\$ 2.00	
RGP - In County Only	Rural to City	\$ 2.00	\$ 2.00	\$ 2.00	
RGP - In County Only	Rural to Rural	\$ 3.00	\$ 3.00	\$ 3.00	
Deviated Fixed Route	Gaston College	\$ 1.00	\$ 1.00	\$ 1.00	
Adult Daycare	Daily	\$ 45.00	\$ 50.00	\$ 50.00	
Adult Daycare - DayLite	Daily	\$ 45.00	\$ 35.00	\$ 35.00	

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 NC labeled modular homes using ICC valuations tables published each year in February

instruction valuation for 2 family dwellings, an commercial buildings, and the labeled modular homes using fee valuations tables published each year in rebruary							
\$1 to \$5,000	Minimum Fee	\$	60.00	\$	90.00	\$ 90.0)
\$5001 to \$50,000	+\$6 Per \$1,000 Valuation or Any Part Thereof Over \$5,000	\$	60.00	\$	60.00	\$ 60.0)
\$50,001 to \$100,000	+\$5 Per \$1,000 Valuation or Any Part Thereof Over \$50,000	\$	320.00	\$	320.00	\$ 320.0	
\$100,000 to \$250,000	+\$4.50 Per \$1,000 or Any Part Thereof Over \$100,000	\$	570.00	\$	570.00	\$ 570.0	
\$250,001 to \$500,000	+\$4 Per \$1000 or Any Part Thereof Over \$250,000	\$	1,245.00	\$	1,245.00	\$ 1,245.0)
\$500,001 to \$1,000,000	+\$3.50 Per \$1000 or Any Part Thereof Over \$500,000	\$	2,245.00	\$	2,245.00	\$ 2,245.0)
\$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	\$ 3,995.0)
\$10,000,001 and Above	+\$1.50 Per \$1000 or Any Part Thereof Over \$10,000,000	\$	26,495.00	\$	26,495.00	\$ 26,495.0)

Unheated space, garages, porches, and decks for residential construction will use the per square foot cost calculation listed under "Utility/Miscellaneous"

	_		
Sinale	Trade	Peri	mits

enigie riade retinite						
Residential Electrical Permit		\$	60.00	\$ 90.00	\$ 90.00	
Residential Mechanical Permit		\$	60.00	\$ 90.00	\$ 90.00	
Residential Plumbing Permit		\$	60.00	\$ 90.00	\$ 90.00	
Commercial Plumbing, Electrical, Mechanical, Fire, & Sprinkler Permits Not Part of a Building ased of	d on Project Cost when applied to County's Valuation Table	V	aries	Varies	Varies	
Water Heater/ HVAC Change Out		\$	60.00	\$ 90.00	\$ 90.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	Α	FY22 dopted	FY23 Adpopted	F	FY24 Recommended	Change
Commercial Residential Fire Plan Review							
Commercial Plan Review fee	20% of Permit Fee for 1st Review	\$	0.20	\$ 0.	20 5	5 0.20	
Commercial Plan 1st Re-review for Bldgs. 2500 Sq.Ft. or Smaller		\$	75.00	\$ 90.			
Commercial Plan 1st Re-review for Bldgs. 2501 to 7500 Sq.Ft.		\$	150.00	,	00 9		
Commercial Plan 1st Re-review for Bldgs. 7501 to 20,000 Sq.Ft.		\$	300.00	\$ 360.	_		
Commercial Plan 1st Re-review for Bldgs. 20,001 to 60,000 Sq.Ft.		\$	450.00	\$ 540.	00 9	540.00	
Commercial Plan 1st Re-review for Bldgs. 60,001 Sq.Ft. or Larger		\$	600.00	\$ 720.	00 9	720.00	
Fire Plan review for Bldgs. 2500 Sq.Ft. or Smaller		\$	60.00	\$ 90.	00 9	90.00	
Fire Plan review for Bldgs. 2501 to 7500 Sq.Ft.		\$	90.00	\$ 90.	00 9	\$ 90.00	
Fire Plan review for Bldgs. 7501 to 20,000 Sq.Ft.		\$	135.00	\$ 180.	00 9	\$ 180.00	
Fire Plan review for Bldgs. 20,001 to 60,000 Sq.Ft.		\$	150.00	\$ 270.	00 9	270.00	
Fire Plan review for Bldgs. 60,001 Sq.Ft. or Larger		\$	240.00	\$ 450.	00 9	450.00	
Commercial & Fire Plan 2nd Re-review for Bldgs. All Sq.Ft.	1st Review fee x 2	1	st Fee x2	1st Fee x2		1st Fee x2	
Commercial & Fire Plan 3rd+ Re-review for Bldgs. All Sq.Ft.	1st Review fee x 3	_	st Fee x3	1st Fee x3		1st Fee x3	
Residential Re-review Fee/ Re-stamp of Lost Plans		\$	25.00	\$ 45.	00 9	\$ 45.00	
Electronic Plan Review Fee (Blue Beam)		\$	100.00	\$ 100.	00 5	100.00	
Sinne							
Signs Sign Permits Based on Project Cost	Based on Project		Varies	Varies		Varies	
Moved Houses: Any Remodeling or Additions will Need to be Permitted Separately Includes New Foundation and Basic Utility Reconnections	9 Inspection Trips Included	\$	540.00	\$ 810	00 9	\$ 810.00	
,	1	1					
Day Care License Inspection	le un transfer de la companya de la	1 4	100.00		001		
Day Care Licensing Inspections Only	Remodeling is separate cost	\$	180.00	\$ 270.	00 5	\$ 270.00	
Certificate of Occupancy: Included with Building Permit							
For Existing Buildings with no Active Building Permit - 1 Inspection Trip by Electrical/Med	hanical Inspector and 1 Inspection Trip by Building/Plumbing	\$	180.00	\$ 270.	00 9	\$ 270.00	
Inspector Included in Fee, Additional Trips Changed as Re-Inspection Fee Per fee Schedule							
ABC Permit							
For Existing Buildings with no Active Building Permit - 1 Inspection Trip by Electrical/Mech	panical Inspector and one 1 Inspection Trip by Building/Plumbing	\$	180.00	\$ 270.	00 3	\$ 270.00	
Inspector Included in Fee, Additional Trips Changed as Re-Inspection Fee Per fee Schedule		1	100.00	¥ 270.		270.00	
Re-Inspection Fee for All inspections types (Residential, Commercial, and Zoning)	1	I ¢	200.00	¢ 250	00 [6	t 250.00 l	
Not Ready for Inspection Fee		\$	200.00		00 9		
Not Ready for Inspection Fee Re-Inspection #1		\$	90.00	\$ 180.	00 9	180.00	
Not Ready for Inspection Fee Re-Inspection #1 Re-Inspection #2		\$	90.00 120.00	\$ 180. \$ 180.	00 9	180.00 180.00	
Not Ready for Inspection Fee Re-Inspection #1		\$	90.00	\$ 180. \$ 180.	00 9	180.00 180.00	
Not Ready for Inspection Fee Re-Inspection #1 Re-Inspection #2 Re-Inspection #3 Starting Work Without Permit		\$	90.00 120.00	\$ 180. \$ 180.	00 9	180.00 180.00	
Not Ready for Inspection Fee Re-Inspection #1 Re-Inspection #2 Re-Inspection #3 Starting Work Without Permit		\$ \$	90.00 120.00	\$ 180. \$ 180.	00 9	180.00 180.00	
Not Ready for Inspection Fee Re-Inspection #1 Re-Inspection #2 Re-Inspection #3 Starting Work Without Permit		\$ \$	90.00 120.00 480.00	\$ 180. \$ 180. \$ 270.	00 9	\$ 180.00 \$ 180.00 \$ 270.00	
Not Ready for Inspection Fee Re-Inspection #1 Re-Inspection #2 Re-Inspection #3 Starting Work Without Permit Whenever Work is Started Without a Permit		\$ \$	90.00 120.00 480.00	\$ 180. \$ 180. \$ 270.	00 9	\$ 180.00 \$ 180.00 \$ 270.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	А	FY22 dopted	FY23 Adpopted	FY24 Recommended	Change
Weekend Inspections (Saturday and Sunday) - Scheduled On-Time Inspections Must	be Pre-approved by Supervisor and Only When Staffing Levels Allow					
Based on Availability and Must be Approved Ahead of Time		\$	360.00	\$ 540.00	\$ 540.00	
Holiday Inspection - Inspection Scheduled on Holiday Observed by Gaston County		\$	480.00	\$ 720.00	\$ 720.00	
Manufactured Home permit						
Single Wide HUD Labeled Manufactured Home		\$	360.00	\$ 540.00	\$ 540.00	
Double Wide/ Triple Wide HUD Labeled Manufactured Home		\$	480.00	\$ 720.00	\$ 720.00	
Additions and Remodel						
Additions and Remodels - Per Trip, Based on Scope of Work	Per Inspection	\$	60.00	\$ 90.00	\$ 90.00	
Demolition Permits						
Residential Demolition Permit		\$	60.00			
Commercial Demolition Permit		\$	60.00	\$ 90.00	\$ 90.00	
Swimming Pools						
Above Ground Pool - Includes 1 Trip for Building/Plumbing & 1 Trip for Electrical Inspe	ector	\$	120.00	\$ 180.00	\$ 180.00	
In Ground Pool - Includes 3 Trips for Building/Plumbing and 3 Inspections for Electrical		\$	360.00	\$ 540.00		
Refunds If No Work Has Begun & No Inspections Performed. (Not eligible for refund if work has	s begn, inspection performed, or permit expired.)		100%	100%	100%	
Zoning Permits		1 4	465.00	* 200.00	l	
Single Family Residence		\$		\$ 300.00		
Multifamily Residence Non Residential		\$		\$ 300.00		
Change In Use		\$	210.00 210.00	\$ 300.00 \$ 150.00		
Residential Accessory Structures		\$	165.00	\$ 150.00 \$ 150.00		
Sign(s)		\$	165.00	\$ 150.00		
I Manufactured Home Park Space		Ι ς	165 00 I			
Manufactured Home Park Space Temporary Use Permits		\$		\$ 300.00 \$ 150.00		
Temporary Use Permits		\$ \$	165.00	\$ 150.00	\$ 150.00	
<u> </u>		\$		\$ 150.00	\$ 150.00 \$ 75.00	\$ -
Temporary Use Permits Zoning Verification Letter		\$	165.00 50.00	\$ 150.00 \$ 75.00	\$ 150.00 \$ 75.00	\$ -
Temporary Use Permits Zoning Verification Letter All Zoning permits for parcels inside conditional districts		\$	165.00 50.00	\$ 150.00 \$ 75.00	\$ 150.00 \$ 75.00	\$ -
Temporary Use Permits Zoning Verification Letter All Zoning permits for parcels inside conditional districts Zoning Permits for Conditional Use		\$ \$ Ba	165.00 50.00	\$ 150.00 \$ 75.00 Base Fee x2	\$ 150.00 \$ 75.00 \$ -	Ψ
Temporary Use Permits Zoning Verification Letter All Zoning permits for parcels inside conditional districts Zoning Permits for Conditional Use Single Family Residence		\$ \$ Ba	165.00 50.00 se Fee x2	\$ 150.00 \$ 75.00 Base Fee x2	\$ 150.00 \$ 75.00 \$ -	450.00
Temporary Use Permits Zoning Verification Letter All Zoning permits for parcels inside conditional districts Zoning Permits for Conditional Use Single Family Residence Zoning Pre-Construction Inspection		\$ Ba	165.00 50.00 se Fee x2	\$ 150.00 \$ 75.00 Base Fee x2 \$ - \$ -	\$ 150.00 \$ 75.00 \$ - \$ - \$ 450.00 \$ 90.00	5 450.00 5 90.00
Temporary Use Permits Zoning Verification Letter All Zoning permits for parcels inside conditional districts Zoning Permits for Conditional Use Single Family Residence Zoning Pre-Construction Inspection Zoning Final Inspection		\$ Ba	165.00 50.00 se Fee x2	\$ 150.00 \$ 75.00 Base Fee x2 \$ - \$ -	\$ 150.00 \$ 75.00 \$ - \$ 450.00 \$ 90.00 \$ 90.00	5 450.00 5 90.00 6 90.00 5 90.00



Gaston County FY 2024 Recommended Fee Schedule	Details		FY22	FY23		FY24	Cha	ange
· · · · · · · · · · · · · · · · · · ·		А	dopted	Adpopte	ed Ro	ecommended		3
Rezoning Fees - All fees will be based on total acreage of the property.								
General Zoning Map Amendment: <10 Acres		\$	500.00	•	0.00 \$	600.00		
General Zoning Map Amendment: >10 Acres	Plus \$60 per acre or fraction there of over 10 Acres	\$	500.00	\$ 60	0.00 \$	600.00		
Zoning map Amendment - Non Residential		\$	-	\$ 1,16	0.00 \$	-	\$ (1	1,160.00)
Conditional Zoning Map Amendments: <2 Acres		\$	500.00		0.00 \$	650.00	\$	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	\$	500.00		0.00 \$	650.00	\$	50.00
Conditional Zoning Map Amendments: 10+ Acres	Plus \$30 per Acre or fraction there of over 10 Acres	\$	500.00	\$ 1,16	0.00 \$	1,160.00		
Conditional Site Plan Review	Required for all conditional rezonings	\$	-		0.00 \$	450.00		
Conditional Site Plan Re-Review	Required for each Re-review	\$	-	\$	- \$	240.00	\$	240.00
Legal Advertisement		\$	-	\$ 17	5.00 \$	175.00		
Mailings to adjoining property owners	Per Mailing	\$	-	\$	2.00 \$	2.00		
Commercial Site Plan Review								
Initial Site Plan Review: <2 Acres		\$	-	\$ 30	0.00 \$	300.00		
Initial Site Plan Review: >2 Acres up to 10 Acres	Plus \$60 per Acre or fraction there of over 2 Acres up to 10	\$	-	•	0.00 \$	480.00		
Initial Site Plan Review: 10+ Acres	Plus \$30 per Acre or fraction there of over 10 Acres	\$	_	\$ 1.16	0.00 \$	1,160.00		
Site Plan Re-review Fee	For Each Required Re-Review	\$	_		0.00 \$	240.00		
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	¢	120.00
Sign Plan Re-Review Fee		\$		\$ \$	- \$	90.00		90.00
Sign Plan Re-Review Fee)		3	- \$	90.00		90.00
Subdivision Review								
Minor: 5 Lots or Less	plus \$5.00 per lot created	\$	500.00		0.00 \$	300.00		
Major 1: 6-50 Lots	plus \$5.00 per lot created	\$	30.00	\$ 48	0.00 \$	480.00		
Major 2: 51+ Lots	plus \$5.00 per lot created	\$	30.00	\$ 90	0.00 \$	900.00		
Final Plat Review/ Approval		\$	75.00	\$ 24	0.00 \$	240.00		
Plat Re-review Fee		\$	-	\$	- \$	90.00	\$	90.00
Pre-Design Conference	As Requested Initial Conference Built inot Permit Fees	\$	-	\$	- \$	200.00	\$	200.00
Exempt Plat Review/ Approval		\$	1	\$	- \$	150.00	\$	150.00
Exempt Plan Re-review		\$	-	\$	- \$	20.00	\$	20.00
Watershed Review - Based on total acreage of property								
Residential	Plus \$5.00 per acre	\$	200.00	\$ 24	0.00 \$	250.00	\$	10.00
Non-residential	Plus \$5.00 per acre	\$	250.00	\$ 36	0.00 \$	370.00	\$	10.00
Flood Development Permit - Based on total acreage of property								
Residential		\$	150.00	\$ 18	0.00 \$	190.00	\$	10.00
Non-Residential		\$	200.00		0.00 \$	310.00		10.00
Site Evaluation Form		\$	25.00		0.00 \$		\$	(30.00)
Board of Adjustments Variance/ Special Exceptions		\$	450.00	\$ 60	0.00 \$	600.00		
Special Use Permit	Dluc \$5.00 per Acro	\$			0.00 \$	1,050.00		
	Plus \$5.00 per Acre		-	<u> </u>		,		
Legal Advertisement	Day mariling	\$	-		5.00 \$	175.00		
Mailings to adjoining property owners	Per mailing	\$	-	-	2.00 \$	2.00	đ	26.00
Recording Fee)	-	\$	- \$	26.00)	26.00



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Clerk to the Board					
Full Agenda Packet	Per Year	\$ 35.00	\$ 35.00	\$ 35.00	
<u>g</u>	h	,,	1,	, , , , , , , , , , , , , , , , , , , ,	
Cooperative Extension					
Lucille Tatum					
Lucille Tatum Rental		\$ 280.00			
Lucille Tatum Refund		\$ 50.00	\$ 50.00	\$ 50.00	
Citizens Resource Center					
One Conference Area	4 Hour Block	\$ 150.00	\$ 150.00	\$ 150.00	
Two Conference Areas	4 Hour Block	\$ 250.00			
Three Conference Areas	4 Hour Block	\$ 350.00	\$ 350.00	\$ 350.00	
Entire Conference Center	4 Hour Block	\$ 450.00	\$ 450.00	\$ 450.00	
Use of Catering Kitchen		\$ 25.00	\$ 25.00	\$ 25.00	
Refundable Deposit for Center or Equiptment		\$ 100.00	\$ 100.00	\$ 100.00	
4-H					
One-Time Summer Membership Fee	Per Person	\$ 12.00	\$ 12.00	\$ 12.00	
Program Fees Based on Supply and Program Costs	Varies According to Event and Participants	Varies	Varies	Varies	
Fundament Dantal					
Equiptment Rental Herd Broadcast Spreader - In County Rental	Per Rental	\$ -	\$ -	\$ 20.00	20.00
Herd Broadcast Spreader - Ouf 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
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Elections					
Flash Drives		\$ 25.00			·
Postage		Cost	Cost	Cost	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Emergency Management & Fire Services					
State Mandated Inspections					
0-2499 square feet		\$ 65.00	\$ 65.00	\$ 65.00	
2,500-4,499 square feet		\$ 95.00	\$ 95.00	\$ 95.00	
4,500-7,999 square feet		\$ 125.00	\$ 125.00	\$ 125.00	
8,000-15,999		\$ 155.00	\$ 155.00	\$ 155.00	
16,000-49,999		\$ 190.00	\$ 190.00	\$ 190.00	
50,000-99,999		\$ 220.00	\$ 220.00	\$ 220.00	
100,000-499,999		\$ 250.00	\$ 250.00	\$ 250.00	
500,000 + square feet		\$ 280.00	\$ 280.00	\$ 280.00	
Interior Suites		\$ 65.00	\$ 65.00	\$ 65.00	
Apartments w/direct egress		\$ 30.00	\$ 30.00	\$ 30.00	
Parking Decks		\$ 95.00	\$ 95.00	\$ 95.00	
Vacant Building		\$ 125.00	\$ 125.00	\$ 125.00	
Fire Inspections & Code Violations First Re-Inspection		\$ -	-	\$ -	
Second Re-Inspection		\$ -	\$ -	\$ -	
ABC Permit Inspection		\$ 65.00	\$ 65.00	\$ 65.00	
AST / UST Install / Removal Inspection	Per Tank	\$ 95.00	\$ 95.00	\$ 95.00	
Repeat Construction Inspections (i.e. change orders)		\$ -	\$ -	\$ -	
Fast Track or No-Show Inspections		\$ -	\$ -	\$ -	
After Hours Construction Inspection		\$ -	\$ -	\$ -	
Foster Home Inspections (Initial)		\$ 50.00	\$ 65.00	\$ 65.00	
Foster Home Inspections (Renewals)		\$ 50.00	\$ 65.00	\$ 65.00	
Fire Code Violation Re-Inspection	1st Site Visit	\$ 100.00	\$ 190.00	\$ 190.00	
Fire Code Violation Re-Inspection	2nd Site Visit	\$ 250.00	\$ 375.00	\$ 375.00	
Fire Code Violation - Each Day After 3rd Site Visit	Per Day	\$ 375.00	\$ 565.00	\$ 565.00	
Minor Fire Hazards		\$ 100.00	\$ 190.00	\$ 190.00	
Moderate Fire Hazards		\$ 150.00	\$ 250.00	\$ 250.00	
Severe Fire Hazards		\$ 225.00	\$ 315.00	\$ 315.00	
Life Safety Hazards (Requires Correction within 24 hours)		\$ 375.00	\$ 375.00	\$ 375.00	



distoll county 11 2024 recommended 1 cc schedule	Recommended Fee Schedule Details FY22 Adopted				d Change	
Mandatory Operational Permits:	1		1.	T. T		
105.6.2 Amusement Buildings			0 \$ 125.0			
105.6.5 Carnivals & Fairs			0 \$ 65.0			
105.6.7 Combustible Dust-Producing Operations		\$ 125.0				
105.6.10 Covered Mall		\$ 125.0				
105.6.14 Exhibits & Trade Shows		\$ 65.0				
105.6.15 Explosives		\$ 125.0				
105.6.17 Flammable & Combustible Liquids		\$ 65.0				
105.6.20 Fumigation and Thermal Insecticidal Fogging		\$ 125.0				
105.6.27 Liquid or Gas Fueled Vehicles in Assembly		\$ 65.0				
105.6.37 Private Fire Hydrants		\$ 125.0	0 \$ 125.0) \$ 125.00		
105.6.38 Pyrotechnic Special Effects Material		\$ 125.0	0 \$ 125.0) \$ 125.00		
105.6.43 Spraying or Dipping		\$ 125.0	0 \$ 125.0) \$ 125.00		
105.6.45 Temporary Membrane Structures & Tents		\$ 65.0	0 \$ 65.0	5.00		
105.6.32 Open Burning		\$ 15.0	0 \$ 15.0) \$ 15.00		
Permits issued in conjunction with a mandated fire inspection)	per permit	\$ 15.0	0 \$ 15.0) \$ 15.00		
		\$ 125.0	0 \$ 125.0) \$ 125.00		
Required Construction Permits: 105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems		\$ 125.0 \$ 65.0				
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems			0 \$ 65.0	5 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems		\$ 65.0	0 \$ 65.0 0 \$ 65.0	65.00 \$ 65.00 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids		\$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0	65.00 \$ 65.00 \$ 65.00 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system		\$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip.		\$ 65.0 \$ 65.0 \$ 65.0 \$ 125.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment		\$ 65.0 \$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids		\$ 65.0 \$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.10 Hazardous Materials		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.10 Hazardous Materials		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.10 Hazardous Materials 105.7.11 Industrial Ovens		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.11 Industrial Ovens 105.7.12 LP Gas 105.7.13 Private Fire Hydrants		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00 0 \$ 65.00		
105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.10 Hazardous Materials 105.7.11 Industrial Ovens 105.7.12 LP Gas 105.7.13 Private Fire Hydrants 105.7.14 Smoke control or smoke exhaust systems		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00		
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105.7.1 Automatic Fire-Extinguishing Systems 105.7.2 Battery Systems 105.7.3 Compressed Gases 105.7.4 Cryogenic Fluids 105.7.5 Emergency responder radio coverage system 105.7.6 Fire Alarm & Detection Systems & Related Equip. 105.7.7 Fire Pumps & Related Equipment 105.7.8 Flammable & Combustible Liquids 105.7.9 Gates and barricades across fire apparatus access roads 105.7.10 Hazardous Materials 105.7.11 Industrial Ovens 105.7.12 LP Gas 105.7.13 Private Fire Hydrants 105.7.14 Smoke control or smoke exhaust systems		\$ 65.0 \$ 65.0 \$ 125.0 \$ 125.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0 \$ 65.0	0 \$ 65.0 0 \$ 65.0 0 \$ 65.0 0 \$ 125.0 0 \$ 125.0 0 \$ 65.0 0 \$ 65.0	0 \$ 65.00 0 \$ 65.00 0 \$ 125.00 0 \$ 125.00 0 \$ 65.00 0 \$ 65.00		



Gaston County FY 2024 Recommended Fee Schedule	Details		FY22	FY23	FY24	Change
Custon County 11 2024 Accommended 1 cc schedule	Details	Ad	dopted	Adpopted	Recommended	Change
Gaston Emergency Medical Service (GEMS)						
BLS Care NE Care and Transportation	A0428	\$	600.00	600.00	\$ 600.00	
BLS Care Emergency Care and Transportation	A0429	\$	750.00			50.0
ALS Care and Transportation	A0426 and A0427	\$	900.00			
ALS Specialty Care and Transportation	A0433	\$	1,200.00			185.0
Critical Care Transport	A0434	\$	1,500.00			
Loaded Patient Mileage	A0425 and A0888	\$	15.00			2.0
Response/Scene Treatment / No Transport	A0429 and A0998	\$	375.00		\$ 375.00	2.0
Standby Time	Per Hour	\$	180.00		\$ 180.00	
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		
Oxygen Annual Subscription - Emergency Only	Individual	\$	55.00			
Annual Subscription - Emergency Only		\$				
Annual Calcaring Communication	Household					
Annual Subscription - Emergency & Medically Necessary Non-Emergency to Hospital	Individual	\$		105.00		
	It to a conclusion to the conclusion of the conc		15000 4	150.00	¢ 150.00	
School Football Game Standby	Household Per Game	\$	150.00 \$		\$ 150.00 \$ 300.00 \$	300.00
GIS Consolidated Fee Schedule	Per Game	,				300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist	Per Game ing Layers	\$	-	-	\$ 300.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist	Per Game	,		-	\$ 300.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes	Per Game ing Layers	\$	-	-	\$ 300.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies	Per Game ing Layers Per Hour	\$	60.00	100.00	\$ 300.00 \$ \$ 100.00	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11"	Per Game ing Layers Per Hour Per Sheet	\$	60.00 \$	100.00	\$ 300.00 \$ \$ 100.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11"	Per Game ing Layers Per Hour	\$	60.00	100.00	\$ 300.00 \$ \$ 100.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents	Per Game ing Layers Per Hour Per Sheet Per Sheet	\$ \$ \$ \$	60.00 \$	100.00 0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ \$ 0.20	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11"	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$	60.00 \$ 0.10 \$ 0.20 \$	0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ \$ 0.10 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11"	Per Game ing Layers Per Hour Per Sheet Per Sheet	\$ \$ \$ \$	60.00 \$	100.00 0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ \$ 0.10 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17"	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$	60.00 \$ 0.10 \$ 0.20 \$	0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ \$ 0.10 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$	60.00 \$ 0.10 \$ 0.20 \$	0.10 0.20	\$ 300.00 \$ \$ 100.00 \$ \$ 0.10 \$ \$ 0.20 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website 8 1/2" x 11" (ANSI A)	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$ \$	0.10 \$ 0.20 \$ 0.20 \$	0.10 0.20	\$ 300.00 \$ \$ 100.00 \$ \$ 0.10 \$ \$ 0.20 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website 8 1/2" x 11" (ANSI A) Map from GIS Website w/ Orthophoto	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.10 \$ 0.20 \$ 0.10 \$ 0.20 \$	0.10 0.20 0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ 0.20 \$ \$ 1.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website 8 1/2" x 11" (ANSI A) Map from GIS Website w/ Orthophoto	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$ \$	0.10 \$ 0.20 \$ 0.20 \$	0.10 0.20 0.10 0.20	\$ 100.00 \$ \$ 0.10 \$ 0.20 \$ \$ 1.00 \$	300.0
GIS Consolidated Fee Schedule Custom Mapping & Analysis: Standard Printing and Digital GIS Data Prices Apply to Exist 1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website 8 1/2" x 11" (ANSI A) Map from GIS Website w/ Orthophoto 8 1/2" x 11" (ANSI A) GIS Map	Per Game ing Layers Per Hour Per Sheet	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.10 \$ 0.20 \$ 0.10 \$ 0.20 \$ 0.10 \$ 1.00 \$	0.10 0.20 0.10 0.20 0.10 0.20	\$ 100.00 \$ 100.00 \$ 100.00 \$ 0.20 \$ 0.20 \$ 1.00 \$ \$ 2.00	300.00
1 Hr. Minimum Charge for Creation of New Data or >45 Minutes Photocopies 8 1/2" x 11" 11" x 17" Text Documents 8 1/2" x 11" 11" x 17" Map from GIS Website 8 1/2" x 11" (ANSI A)	Per Game ing Layers Per Hour Per Sheet Per Sheet Per Sheet Per Sheet Per Sheet	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	0.10 \$ 0.20 \$ 0.10 \$ 0.20 \$	0.10 0.20 0.10 0.20	\$ 100.00 \$ \$ 100.00 \$ \$ 0.10 \$ \$ 0.20 \$ \$ 1.00 \$ \$ 2.00 \$ \$ \$ 3.00 \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ 3.00 \$ \$ \$ \$ 3.00 \$ \$ \$ \$ 3.00 \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ \$ \$ 3.00 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	300.00



Gaston County FY 2024 Recommended Fee Schedule	Details	ļ	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
GIS Map w/ Orthophoto (Aerials)						
8 1/2" x 11" (ANSI A)	Per Sheet	\$	2.00	\$ 3.00	\$ 3.00	
11" x 17" (ANSI B)	Per Sheet	\$	3.00	\$ 4.00	\$ 4.00	
13" x 19" (ANSI Supper B)	Per Sheet	\$	3.00	\$ 4.00	\$ 4.00	
Plotter Prints						
Bond Paper						
17" x 22" (ANSI C)	Per Sheet	\$	9.00			
22" x 34" (ANSI D)	Per Sheet	\$	15.00	\$ 25.00	\$ 25.00	
34" x 44" (ANSI E)	Per Sheet	\$	30.00	\$ 40.00	\$ 40.00	
28" x 40" (ANSI F)	Per Sheet	\$	24.00	\$ 35.00	\$ 35.00	
18" x 36"	Per Sheet	\$	15.00	\$ 25.00	\$ 25.00	
24" x 36"	Per Sheet	\$	18.00	\$ 30.00	\$ 30.00	
36" x 45"	Per Sheet	\$	33.00	\$ 45.00	\$ 45.00	
36" x 65"	Per Sheet	\$	48.00	\$ 60.00	\$ 60.00	
Matte Photo Paper	<u> </u>	*		•	•	
17" x 22" (ANSI C)	Per Sheet	\$	15.00	\$ 25.00	\$ 25.00	
22" x 34" (ANSI D)	Per Sheet	\$	25.00	\$ 35.00	\$ 35.00	
34" x 44" (ANSI E)	Per Sheet	\$	50.00		\$ 60.00	
28" x 40" (ANSI F)	Per Sheet	\$	40.00	\$ 50.00	\$ 50.00	
18" x 36"	Per Sheet	\$	25.00	\$ 35.00	\$ 35.00	
24" x 36"	Per Sheet	\$	30.00			
36" x 45"	Per Sheet	\$	55.00			
36" x 65"	Per Sheet	\$	80.00	\$ 90.00		
The Large Day						
Digital GIS Data						
Raster (Imagery)	h			1	1 1	
Aerials Express Images (All Years)	Not Available for Purchase from Gaston County					
Pictometry Images (2011, 2014, 2018)	Not Available for Purchase from Gaston County			¢ 500000	¢ 5,000,00	
Pictometry Images (2022) North Carolina State Color Orthophotography (All Years)	Hard-Drive Loan Not Available for Purchase from Gaston County		NA	\$ 5,000.00	\$ 5,000.00	
North Carolina State Color Orthopholography (All Years)	INOT AVAILABLE FOR PURCHASE FROM GASTON County					
Whole County					,	
2009 Color Orthophoto 6 CD Set / DVD / Flash-Drive		\$	250.00		+ '	
2005 Color Orthophoto 6 CD Set / DVD / Flash-Drive		\$	250.00			
2000 Color Orthophoto 5 CD Set / DVD / Flash-Drive		\$	250.00			
1997 B&W Orthophoto CD Set / DVD / Flash-Drive		\$	250.00	\$ 250.00	\$ 250.00	
Individual 5K Tile						
2005 Color Orthophoto CD / DVD/ Flash-Drive	Free Download from FTP or Web	\$	25.00	\$ 25.00	\$ 25.00	
2000 Color Orthophoto CD / DVD/ Flash-Drive	Free Download from FTP or Web	\$	25.00	\$ 25.00	\$ 25.00	
12000 Color Orthophoto CD / DVD/ Flash-Dlive						
1997 B&W Orthophoto CD / DVD/ Flash-Drive	Free Download from FTP or Web	\$	25.00	\$ 25.00	\$ 25.00	
1997 B&W Orthophoto CD / DVD/ Flash-Drive	Free Download from FTP or Web	\$	25.00	\$ 25.00	\$ 25.00	
	Free Download from FTP or Web	\$	25.00	\$ 25.00	\$ 25.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
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

Landini					
Municipal Solid Waste	Per Ton	\$ 28.00	\$ 28.00	\$ 29.00	\$1/year escalator
					through 2028
					per contract
Commercial Solid Waste	Per Ton	\$ 42.00	\$ 42.00	\$ 42.00	\$ -
Yard Waste	Per Ton	\$ 25.00	\$ 25.00	\$ 25.00	
Wood Pallets	Per Ton	\$ 45.00	\$ 45.00	\$ 45.00	
Homogeneous Wood Pallets (Clean, Non-Painted, No Trash)	Per Ton	\$ 25.00	\$ 25.00	\$ 25.00	
Special Waste/Sludge - Regular Category	Per Ton (1 Ton Min. for Special Handling)	\$ 53.00	\$ 53.00	\$ 53.00	
Sludge/Industrial Waste/By-product with Special Handling/Liability	Per Ton	\$ 75.00	\$ 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	\$1-\$30	
Loads Contaminated with 30% or More Banned Materials	Surcharge Plus Disposal Fees	\$ 100.00	\$ 100.00	\$ 100.00	
onstruction/Demolition Debris	Per Ton	\$ 30.00	\$ 35.00	\$ -	Remove Fee
isadedary perioritati pepris					Effective FY24-
					Waste will go to
					MSW landfill
					(\$42/ton)
Bulk MSW (100-150 tpd)++	Per Ton (Case By Case as Required)	\$ 22.00	\$ 22.00	\$ 22.00	
Bulk MSW (150-200 tpd)++	Per Ton (Case By Case as Required)	\$ 20.00	\$ 20.00	\$ 20.00	
Shingles	Per Ton	\$ 30.00	\$ 35.00	\$ 35.00	\$ 5.00
Single-Wide Mobile Home	Each	\$ 310.00	\$ 310.00	\$ 310.00	
Homogenous Cardboard (Must be Free of Contamination)	Per Ton	\$ -	\$ -	\$ -	
Tire removal from Rims	Each	\$ 3.00	\$ 3.00	\$ 3.00	
Illegal Tires	Per Ton Per Contracted Amount for Disposal	\$ 89.00	\$ 99.97	\$ 99.97	\$ 10.97
Track Loader w/Operator	Per Hour	\$ 87.25	\$ 87.25	\$ 87.25	
Dozer w/ Operator	Per Hour	\$ 164.85	\$ 223.35	\$ 223.35	\$ 58.50
Dump Truck w/ Operator	Per Hour	\$ 75.00	\$ 85.00	\$ 85.00	\$ 10.00
Backhoe w/ Operator	Per Hour	\$ 70.00	\$ 70.00	\$ 70.00	
Computer Monitor Processing	Each	\$ 4.00	\$ 4.00	\$ 4.00	
Uncovered / Unsecured Load Fee	Per Occurrence	\$ 200.00	\$ 200.00	\$ 200.00	
Fluorescent Bulbs	Each	\$ 1.00	\$ 1.00	\$ 1.00	
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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)



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Recycling Center Fees					
Bagged Garbage	Up to 10 bags	\$ 4.00			
	Over 10 bags	\$ 8.00			
Loose Garbage	Small Load	\$ 4.00	\$ 4.00	\$ 4.00	
Yard Waste	Small Load	\$ -	\$ -	\$ -	
Mattress	Each	\$ 4.00	\$ 10.00	\$ 10.00	\$ 6.00
Mulch Sales	Per Scoop	\$ 2.00	\$ 2.00	\$ 2.00	
Library					
Loan Periods					
Books & Audios		21 Days	21 Days	21 Days	
Bestsellers, Reserves, and DVD's		7 Days	7 Days	7 Days	
Overdue Fines Books, Audios, Bestsellers, Reserves, and DVDs	Per Item	\$ -	l \$ -	\$ -	
Return Check Fee	Per item	\$ 25.00			
Lost Books		Price of Book	Price of Book	Price of Book	
Library Meeting Rooms Rental Fee All State, Federal, City and County Government Agencies		\$ -	\$ -	\$ - I	
Nonprofit Gaston County Groups or Individuals	Per Hour	\$ 10.00	7	Ψ	
For Profit Gaston County Groups or Individuals	Per Hour	\$ 25.00			
Out-of-County, For-Profit or Nonprofit Groups/Individuals	Per Hour	\$ 50.00		\$ 50.00	
Friends of the Gaston County Public Library	Per Hour	\$ 50.00	\$ 50.00	\$ -	\$ -
Social Gathering	Per Hour	\$ -	\$ -	\$ 25.00	7
Refreshment Fee	Per Rental	\$ -	\$ -	\$ 50.00	\$ 50.00
Photocopies & Computer Print Copies	rental	1 *	1 *	30.00	30.00
Black & White	Per Page	\$ 0.10	\$ 0.10	\$ 0.10	
Color	Per Page	\$ 0.25			
Fax Service	T				
Local (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 1.00			
Long Distance (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 1.50			\$ (0.50)
International (No Charge to Receive Fax)	Per Page (Excluding Cover Sheet)	\$ 2.00			
Government Agency Local	Per Page (Excluding Cover Sheet)		\$ 1.00		\$ (1.00)
Government Agency Long Distance	Per Page (Excluding Cover Sheet)		\$ 1.50	\$ -	\$ (1.50)



Gaston County FY 2024 Recommended Fee Schedule	Details	А	FY22 dopted	FY23 Adpopted	FY24 Recommended	Change
Natural Resources						
Soil Erosion and Sedimentation Review	Per Acre sites (1 Acre or Greater)	\$	300.00	\$ 300.00	\$ 400.00	\$ 100.00
Review Necessary for Sites 1 Acre or Greater		\$	-	\$ -	\$ -	
Review Necessary for Sites Less than One Acre	Per Site	\$	40.00	\$ 40.00	\$ 100.00	\$ 60.00
Storm Water Plan Review	Per Acre	\$	350.00	\$ 350.00	\$ 450.00	\$ 100.00
Storm Water Workshop Usually 6 Professional Development Hours/ Continuing Educa	ation Units Per PDH/CEU	\$	20.00	\$ 20.00		
Annual Storm Water Inspection	,	\$	70.00	\$ 70.00	\$ 70.00	
1st Inspection (Compliance/Discovery-Noncompliance)		\$	-	\$ -	\$ -	
1st Re-Inspection & Still out of Compliance		\$	-	\$ -	\$ -	
2nd Re-Inspection & Still out of Compliance		\$	75.00	\$ 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		
Flood Development Permit Application Inspection	Contained of the Compilative 157 territored	\$	-	\$ -	\$ 100.00	\$ 100.00
Floodplain Development Permit Inspections		\$		\$ -	\$ 100.00	\$ 100.00
Parks & Recreation						
Tournament Fees	Dor Field Por Day	¢	100.00	\$ 100.00	T	
Tournament Fees Softball/Baseball Field	Per Field Per Day	\$	100.00			
Tournament Fees	Per Field Per Day Per Field Per Day	\$	100.00 130.00	\$ 100.00 \$ 160.00		
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees	Per Field Per Day	\$	130.00	\$ 160.00	\$ 160.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field	Per Field Per Day Per Hour, Two Hour Minimum	\$	130.00	\$ 160.00 \$ 30.00	\$ 160.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees	Per Field Per Day	\$	130.00	\$ 160.00 \$ 30.00	\$ 160.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field	Per Field Per Day Per Hour, Two Hour Minimum	\$	130.00	\$ 160.00 \$ 30.00	\$ 160.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field	Per Field Per Day Per Hour, Two Hour Minimum	\$	130.00	\$ 160.00 \$ 30.00 \$ 50.00	\$ 160.00 \$ 30.00 \$ 50.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only	\$ \$	130.00 130.00 50.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 5.00	\$ 160.00 \$ 30.00 \$ 50.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour	\$ \$ \$	130.00 130.00 50.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 5.00	\$ 160.00 \$ 30.00 \$ 50.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour	\$ \$ \$	130.00 130.00 50.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increm	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour	\$ \$ \$ \$	130.00 130.00 50.00 15.00 10.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 10.00	\$ 30.00 \$ 50.00 \$ 10.00 \$ 10.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increm Youth Adult	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour Per Hour Per Hour	\$ \$ \$ \$	130.00 130.00 50.00 15.00 10.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00	\$ 30.00 \$ 50.00 \$ 10.00 \$ 10.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increm Youth	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour Per Hour Per Hour	\$ \$ \$ \$	130.00 130.00 50.00 15.00 10.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00	\$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increm Youth Adult Field Preparation Fees	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour Per Hour Per Hour Per Hour Per Hour	\$ \$ \$ \$ \$	130.00 130.00 50.00 15.00 10.00 15.00 5.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00 \$ 130.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00 \$ 130.00	
Tournament Fees Softball/Baseball Field Rectangular Field Game/League Fees Rectangular Field Softball/Baseball Field Practice Fees: Municipalities are Exempt From Practice Fees Practice Fee - Youth Practice Fee - Adult Ball Field Lights: 1 Hr. Min Charge, Additional Time Can be Paid in 1/2 Hr. Increm Youth Adult Field Preparation Fees Rectangular Field - Youth	Per Field Per Day Per Hour, Two Hour Minimum Per Field Per Day, Weekday Only Per Hour Per Hour Per Hour Per Hour Per Hour Per Field	\$ \$ \$ \$ \$	130.00 130.00 50.00 15.00 10.00 5.00 130.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00 \$ 130.00	\$ 160.00 \$ 30.00 \$ 50.00 \$ 10.00 \$ 15.00 \$ 130.00 \$ 50.00	



Gaston County FY 2024 Recommended Fee Schedule	Details		/22 opted	FY23 Adpopted	FY24 Recommended	Change
Other Fees						
Gate Fee Collection - Single Field	Per Day	\$	50.00 \$	50.00	\$ 50.00	
Gate Fee Collection - Multiple Fields	Per Day	\$	100.00 \$	100.00	\$ 100.00	
Concession Rights - Optimist Youth	Per Season	\$	200.00 \$	200.00	\$ 200.00	
Concession Rights - No Contract	Per Day	\$	55.00 \$		\$ 55.00	
Concession Rights - Contracted	Per Location	Va	ries	Varies	Varies	
Equipment						
Turface	Per Bag	\$	12.00 \$	15.00	\$ 15.00	
Score Board	Deposit Per Control + Fee Per Control/Event	\$	25.00 \$	25.00	\$ 25.00	
Score Board League	Per Night Per Field	\$	10.00 \$	10.00	\$ 10.00	
Portable Mounds - Tournament Use Only	Per Mound Per Day	\$	50.00 \$	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	\$ 25.00	
Other Facilities						
Horseshoe Courts Complex	Per Day	\$	100.00 \$	100.00	\$ 100.00	
Sand Volleyball Courts	Per Hour	\$	10.00 \$		\$ 5.00	
Tennis Courts	Per 2-Hour Block	\$	15.00 \$		\$ 5.00	
Open Space Fee (varies per requested space)	Per Hour		-\$100	\$25-\$100	\$25-\$100	
	•					
Equestrian Facilities	Dev Dev	l ¢	150.00 \$	150.00	\$ 150.00	
Arena Use, In-County: Includes Initial Prep + 1 Prep During Show	Per Day	\$	150.00 \$			
Additional Preps for Shows	Per Prep	,			\$ 50.00 \$ 75.00	
Arena or Barn and Flat Area Only	Per Day	\$ \$	75.00 \$ 115.00 \$		\$ 75.00 \$ 115.00	
Arena Lights Use of Barn Stalls	Per Night	\$	15.00 \$			
	Per Day Per Day	\$	15.00 \$		\$ 15.00 \$ 15.00	
R V Hookups	Per Day	\$	65.00 \$		\$ 65.00	
Concession Rights Clean up Fee	Per Event	\$	200.00 \$		\$ 200.00	
	Per Event Per Event	\$	150.00 \$	5 200.00	\$ 200.00 \$ 150.00	
Arena Tent	rer evenil	\$	150.00 \$	150.00	\$ 150.00	
Picnic Shelters - Covered - Large (40' x 40')		1.	1			
Half Day		\$	40.00 \$			
Full Day		\$	80.00 \$	80.00	\$ 80.00	
Picnic Shelters - Covered - Small (20' x 20')						
Half Day		\$	30.00 \$		\$ 30.00	
Full Day		\$	60.00 \$	60.00	\$ 60.00	
Amphitheater						
Rental	Per Day	\$	100.00 \$	100.00	\$ 100.00	
·	1	1 7				



Non-Compliance Trip Fee/ Improvement Permit Checklist

Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Camp Sertoma					
odge Rental	per day	\$ 100.00	\$ 100.00	\$ 100.00	
Cabin Rental	per day	\$ 25.00	\$ 25.00	\$ 25.00	
Damage/Clean up deposit	per day	\$ 100.00			
Key deposit		\$ 25.00		,	
Chapel					
Chapel Rental	per day	\$ 100.00	\$ 100.00	\$ 100.00	
Damage/Clean-up Deposit	I	\$ 100.00	\$ 100.00	\$ 100.00	
Special Events, Vendors, and Sports Entry					
ports entry fees (covers officials, trophies, referees, etc.)	According to number of games/activity	Varies	Varies	Varies	
ood and craft vendors	Varies according to event	\$30-\$200	\$30-\$200	\$30-\$200	
Alcohol Permits - Gaston County (State permit also required)	per day	\$ 50.00			
pecial Event fees also include applicable facility fee	Event fee plus lights, prep, facility fee, etc.	\$100 - \$200	\$100 - \$200	\$100 - \$200	
China China I Barrana		•	•		
Senior Citizens' Programs Program/ Dance Fees	Per Person Per Program	\$ 5.00	\$ 5.00	\$ 5.00	
enior Classes with Instructors		\$ 5.00	\$ 5.00	\$ 5.00 \$ 2.00	
Monthly Fitness Class Pass	Per Person Per Class	\$ 20.00	\$ 20.00	\$ 20.00	
enior Center Rental					
	per hour	\$ 60.00	\$ 60.00	\$ 60.00	
enior Center Rental Police Department	per hour	\$ 60.00	\$ 60.00	\$ 60.00	
enior Center Rental Police Department	per hour	\$ 60.00			(100
Police Department Nuisance Car Administrative Fee Singerprinting Services	per hour			\$ - \$	(10
Police Department Juisance Car Administrative Fee Gingerprinting Services Public Health (Environmental Health)	per hour	\$ 100.00	\$ 100.00	\$ - \$	(10)
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Well/Water Fees	per hour	\$ 100.00 \$ 10.00	\$ 100.00 \$ 10.00	\$ - \$ \$ 10.00	(100
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Nell/Water Fees Vell Permit	per hour	\$ 100.00 \$ 10.00 \$ 360.00	\$ 100.00 \$ 10.00 \$ 360.00	\$ - \$ \$ 10.00	(100
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Nell/Water Fees Vell Permit tate Required Water Test for New Wells	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00	(100
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Vell/Water Fees Vell Permit tate Required Water Test for New Wells Monitor Well (Per parcel)	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00	(100
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Vell/Water Fees Vell Permit tate Required Water Test for New Wells Monitor Well (Per parcel) Vell Repair Permit	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00	(10)
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Vell/Water Fees Vell Permit tate Required Water Test for New Wells Monitor Well (Per parcel) Vell Repair Permit acteriological Water Analysis	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00	(10)
Police Department Juisance Car Administrative Fee ingerprinting Services Public Health (Environmental Health) Vell/Water Fees Vell Permit tate Required Water Test for New Wells Monitor Well (Per parcel) Vell Repair Permit acteriological Water Analysis norganic Water Analysis	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00	(10)
Police Department uisance Car Administrative Fee ngerprinting Services Public Health (Environmental Health) Vell/Water Fees //ell Permit tate Required Water Test for New Wells donitor Well (Per parcel) //ell Repair Permit acteriological Water Analysis acteriological/Inorganic Water Analysis acteriological/Inorganic Water Analysis	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00 \$ 120.00	(10
Police Department uisance Car Administrative Fee ngerprinting Services Public Health (Environmental Health) Vell/Water Fees Vell Permit tate Required Water Test for New Wells donitor Well (Per parcel) Vell Repair Permit acteriological Water Analysis acteriological/Inorganic Water Analysis wimming Pool Seasonal	per hour	\$ 100.00 \$ 10.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 120.00 \$ 120.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 120.00 \$ 120.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 120.00 \$ 120.00 \$ 110.00	(10
Police Department Nuisance Car Administrative Fee ingerprinting Services	per hour	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00	\$ 100.00 \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 120.00 \$ 120.00	\$ - \$ \$ 10.00 \$ 360.00 \$ 120.00 \$ 85.00 \$ 80.00 \$ 80.00 \$ 80.00 \$ 120.00	(10

55.00 \$

55.00 \$

55.00



Gaston County FY 2024 Recommended Fee Schedule	Details	F	Y22	FY23	FY23 FY24	
Saston County FY 2024 Recommended Fee Schedule	Details	Ad	opted	Adpopted	Recommended	Change
Septic Fees						
Improvement Permit (Site Evaluation)		\$	140.00	\$ 140.00	\$ 140.00	
Construction Authorization		\$	190.00	\$ 190.00	\$ 190.00	
Improvement Permit And Authorization To Construct		\$	330.00	\$ 330.00	\$ 330.00	
Engineer Option Permit Review	State Controlled	\$	99.00	\$ 99.00	\$ 99.00	
Septic Repair Permit/Septic Expansion		\$	55.00	\$ 55.00	\$ 55.00	
OSWW Verification		\$	55.00	\$ 55.00	\$ 55.00	
Improvement Permit Checklist		\$	55.00	\$ 55.00	\$ 55.00	
Restaurant Fees						
Plan Review	State Controlled	\$	250.00	\$ 250.00	\$ 250.00	
Limited/Temporary Food Establishment Permit*	State Controlled	\$	75.00	\$ 75.00	\$ 75.00	
Tattoo Fees						
Tattoo Permit (Per Artist)		\$	100.00	\$ 100.00	\$ 100.00	

Public Information

DVD		9	2.50	\$ 2.50	\$ 2.50	
Government Access Channel Bulletin Board	per pg.	9	20.00	\$ 20.00	\$ 20.00	
Government Access Channel Bulletin Board Editing for Existing PG	per pg.	9	5.00	\$ 5.00	\$ 5.00	
Government Access Channel Live Broadcast	First Two Hours	9	1,050.00	\$ 1,050.00	\$ 1,050.00	
Government Access Channel Live Broadcast Additional TIME	per hr.	9	177.00	\$ 177.00	\$ 177.00	
Closed Captioning	per hr.	9	100.00	\$ 100.00	\$ 100.00	
Videotaping One Man Crew	per hr.	9	35.00	\$ 35.00	\$ 35.00	
Videotaping Two Man Crew	per hr.	9	70.00	\$ 70.00	\$ 70.00	
Video Editing	per hr.	9	40.00	\$ 40.00	\$ 40.00	
Studio Production	per hr.	9	177.00	\$ 177.00	\$ 177.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Public Works Printing					
For External Public Agencies					
8.5x11" Black & White Copies - 20# Stock	Per Page		\$ 0.0	5 \$ 0.05	
8.5x11" Black & White Copies - 24# Stock	Per Page		\$ 0.08	3 \$ 0.08	
8.5x11" Color Copies - 24# Stock	Per Page		\$ 0.28	3 \$ 0.28	
8.5x11" Trifold Brochure - Black & White Copies 24# Stock	Per Page		\$ 0.10	0.10	
8.5x11" Trifold Brochure -Color Copies 24# Stock	Per Page		\$ 0.3	3 \$ 0.33	
8.5x11" Rack Cards - Black & White 110# Index	Per Page		\$ 0.13	3 \$ 0.13	
8.5x11" Rack Cards - Color 110# Index	Per Page		\$ 0.38	3 \$ 0.38	
8.5x11" Door Hangers - Pre Cut Stock (2Up) 1 sided Color	Per Page		\$ 0.2	\$ 0.21	
8.5x11" Door Hangers - Pre Cut Stock (2Up) 2 sided Color	Per Page		\$ 0.2	7 \$ 0.27	
11x17" Posters Black & White - 24# Stock	Per Page		\$ 0.2	\$ 0.21	
11x17" Posters Color Copies - 24# Stock	Per Page		\$ 0.47	2 \$ 0.42	
11x17" Posters Black & White - 24# Stock (2 Sided)	Per Page		\$ 0.23	3 \$ 0.23	
11x17" Posters Color Copies - 24# Stock (2 Sided)	Per Page		\$ 0.4	5 \$ 0.45	
11x17" Posters Black & White - 110# Index	Per Page		\$ 0.2	7 \$ 0.27	
11x17" Posters Color Copies - 110# Index	Per Page		\$ 0.57	2 \$ 0.52	
11x17" Posters Black & White - 110# Index (2 Sided)	Per Page		\$ 0.28	3 \$ 0.28	
11x17" Posters Color Copies - 110# Index (2 Sided)	Per Page		\$ 0.5	5 \$ 0.55	
11x17" Booklets Black & White Copies - 24# Stock	Per Page		\$ 0.69	9 \$ 0.69	
11x17" Booklets Color Copies - 24# Stock	Per Page		\$ 1.0	\$ 1.01	
11x17" Booklets Color Copies - 80# Gloss Text	Per Page		\$ 1.3	5 \$ 1.35	
Standard Business Cards Qty 250 - Single Sided (Color)	Per Order		\$ 12.40	5 \$ 12.46	
Standard Business Cards Qty500 - Single Sided (Color)	Per Order		\$ 18.9 ⁻	7 \$ 18.97	
Standard Business Cards Qty 250 - Double Sided (Color)	Per Order		\$ 14.37	2 \$ 14.32	
Standard Business Cards Qty 500 - Double Sided (Color)	Per Order		\$ 19.50) \$ 19.50	
Standard Post Cards 5.5" x 4.25" Card (80# Cover)	Per Page		\$ 39.4	7 \$ 39.47	
Standard Post Cards 8.5" x 5.5" Card (80# Cover)	Per Page		\$ 74.04	\$ 74.04	
NCR (Carbonless) Forms 2part Black & White	Per Page		\$ 0.1	7 \$ 0.17	
NCR (Carbonless) 2part Color	Per Page		\$ 0.6	\$ 0.61	
NCR (Carbonless) 3part Black & White	Per Page		\$ 0.25	5 \$ 0.25	
NCR (Carbonless) 3part Color	Per Page		\$ 0.8	\$ 0.81	
NCR (Carbonless) 4part Black & White	Per Page		\$ 0.34	\$ 0.34	
NCR (Carbonless) 4part Color	Per Page		\$ 1.12	2 \$ 1.12	

Register of Deeds

The Balance of Fees are State Mandated

Photocopies	Per Copy	\$ 0.25	\$ 0.25	\$ 0.25	
Local Fax	Per Page	\$ 1.25	\$ 1.25	\$ 1.25	
Long Distance Fax	Per Page	\$ 2.25	\$ 2.25	\$ 2.25	
CDs	Per Copy	\$ 10.00	\$ 10.00	\$ 10.00	
Passport Photos	Per Passport	\$ 15.00	\$ 15.00	\$ 15.00	
Passport Acceptance Fee	Per Passport	\$ 35.00	\$ 35.00	\$ 35.00	



Gaston County FY 2024 Recommended Fee Schedule	Details	FY22 Adopted	FY23 Adpopted	FY24 Recommended	Change
Sheriff's Office/Courthouse Parking Lot					
1st Hour		\$ 1.00	\$ -	\$ -	
2nd Hour		\$ 1.00	\$ -	\$ -	
3rd & Fourth Hours		\$ 1.00	\$ -	\$ -	
Fifth & Sixth Hours		\$ 1.00	\$ -	\$ -	
Seventh & Eighth Hours		\$ 1.00	\$ -	\$ -	
Maximum Daily Rate		\$ 5.00	\$ -	\$ -	
Citation for Time Expired		\$ 8.00	\$ -	\$ -	
Citation for Failure to Pay		\$ 13.00	\$ -	\$ -	