ADOPTED

JUN 23 2026

Gaston County Board of Commissioners

GASTON COUNTY COMMISSIONER'S COURT

NORTH CAROLINA APRIL 28, 2026

The Gaston County Board of Commissioners (BOC) met in Regular Session at 6:00 pm on April 28, 2026, in The Harley B. Gaston, Jr. Public Forum, Gaston County Courthouse.

Chairman Chad Brown presided with Commissioners Bob Hovis, Vice-Chairman; Jim Bailey, Cathy Cloninger, Allen R. Fraley, Tom Keigher and Scott Shehan in attendance.

Others present included Matthew Rhoten, County Manager; David Goldberg, County Attorney; and Donna S. Buff, Clerk to the Board.

Upon request of Chairman Brown, Commissioner Hovis led those assembled in the Invocation and Robert Rackel, a young Guest, led in the Pledge of Allegiance.

<u>Public Hearing - RE: Commissioner Brown - Building & Development Services - Zoning Map Change: Conditional District REZ-26-01-07-00240, RTR Renovations, LLC (Applicant); Property Parcel: 173544, Located at 14556 Lucia Riverbend Hwy., Mount Holly, NC, Rezone from the (R-1) Single Family Limited Zoning District with US and CH Overlays to the (CD/C-3) General Commercial Conditional District with US and CH Overlays</u>

Chairman Brown announced the Public Hearings as advertised and that Conditional District REZ-25-04-10-00226 would be postponed, explained the procedures to be used, and called for the motion to enter into Public Hearing.

On motion introduced by Commissioner Hovis and seconded by Commissioner Shehan, the BOC unanimously entered into Public Hearing.

Chairman Brown introduced Ms. Jaime Lisi, Planner II – Building and Development Services, for comments.

Ms. Lisi advised REZ-26-01-07-00240 is a Conditional rezoning request for parcel 173544 at 14556 Lucia Riverbend Hwy., (Mount Holly, NC); the Applicant/Property Owner, RTR Renovations, LLC, is requesting to conditionally rezone from the (R-1) Single Family Limited Zoning District with US and CH Overlays to the (CD/C-3) General Commercial Conditional District with US and CH Overlays.

She reviewed vicinity, orthophoto, zoning, environmental and adjacent property owners' maps and advised the *vicinity map* depicts the parcel as located north of Mount Holly in the northeast quadrant of County; *orthophoto map* depicts a mix of residential type uses and Hwy. 16 at top of corner; *zoning map* depicts the parcel as surrounded by residential zoning with pockets of commercial and residential multi-family in vicinity; *environmental map* depicts the site as relatively flat with only 4' between lowest and highest points on site and there is no flood designation on the property; *adjacent property owners' map* depicts the parcels that were notified about the Public Hearing and reviewed list of properties that were notified.

The site is served by a private well/septic system and is accessed by a NCDOT maintained road.

She reviewed the site plan depicting the existing building and small storage building that will be replaced with the parking area.

The proposed type D buffer and fence runs along the side and rear of property; the area has been set aside for a future storage building to rear of property; she reviewed the image of the existing structure and storage building from Google street views; advised the proposed site plan meets all parking surface and off-street parking space requirements and buffer yard requirements.

Staff reviewed definitions in the Unified Development Ordinance (UDO) for a Contractor's Office and Equipment Storage Yard, underlying zoning district for proposed (C-3) district, Conditional District and Table of Uses which confirmed the contractor's office and equipment storage yard is a permitted use in the (C-3) underlying zoning district.

She reviewed an existing site and advised the Applicant is requesting relief from lot grading and lot width requirements since no site alterations are proposed; the building does not meet the front setback requirements for the CH overlay district which are stricter than the underlying (C-3) zoning district; the existing building setback is 44' from the property line which does not meet the 50' front setback requirements; Applicant is requesting 6' of relief.

The Gaston County Technical Review Committee (TRC) reviewed the project on February 18 and advised EMS, Natural Resources, and Building Services had no comment.

Environmental Health indicated if the application is approved that Applicant would be required to apply for existing septic system approval due to change in use.

Staff received one call asking general questions about the rezoning request but citizen did not share any concerns with staff.

The parcel is located in *Area 3: Northeast Riverfront Gaston* small area plan.

The future land use designation is *Rural.*

The application, as presented, aligns with Comprehensive Land Use Plan (CLUP aka Com Plan) as it will maintain the rural feel of area as well as bring increased commercial and job opportunities.

The Planning & Zoning Board heard the request at its April 13 meeting and recommended approval via a 10-0 vote.

In conclusion, she asked BOC to receive the staff report and presentation; advised BOC has the ability to recommend approval, approval with modifications or to deny the request.

Chairman Brown called for comments from the Applicant, for citizen comment and for questions from the BOC; hearing none and no additional comment, declared the Public Hearing closed.

Chairman Brown recapped the Planning & Zoning Board unanimously recommended approval finding it *to be reasonable and in the public interest and consistent with the goals of the Comp Plan as it will keep the parcel appearance residential in nature as well as bring increased commercial opportunities to the area*.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Fraley and seconded by Commissioner Shehan, the BOC unanimously approved **2026-108**, upon consideration of the map change application, public hearing comment, and recommendation from the Planning and Zoning Board and Planning staff, finds:

1) The map change request is consistent with the County's approved Comprehensive Land Use Plan as it will keep the parcel appearance residential in nature as well as bring increased commercial opportunities to the area.

   The Commission considers this action to be reasonable and in the public interest, based on: Planning and Zoning Board recommendation and compatibility with existing land uses in the immediate area. Therefore, the map change request for property parcel: 173544, is hereby approved effective with the passage of this Ordinance to be rezoned to the CD/(C-3) General Commercial Conditional District with US and CH Overlays.

2) The County Manager is authorized to make necessary notifications in this matter to appropriate parties.

CONTINUED TO 6/23/26/ Public Hearing - RE: Commissioner Bailey - Building & Development Services - Zoning Map Change: Conditional District REZ-25-04-10-00226, Jeffery L. Smith (Applicant); Property Parcels: 190594 & 190596, Located at 1435 Union New Hope Rd., Gastonia, NC, Rezone from the (R-1) Single Family Limited Zoning District with US and CH Overlays to the CD/(C-3) General Commercial Conditional District with US and CH Overlays

Chairman Brown called for a motion continue the above-mentioned Public Hearing to the June 23rd meeting.

On motion introduced by Commissioner Bailey and seconded by Commissioner Shehan, the BOC unanimously continued the Public Hearing regarding *Zoning Map Change: Conditional District REZ-25-04-10-00226, Jeffery L. Smith (Applicant); Property Parcels: 190594 & 190596, Located at 1435 Union New Hope Rd., Gastonia, NC, Rezone from the (R-1) Single Family Limited Zoning District with US and CH Overlays to the CD/(C-3) General Commercial Conditional District with US and CH Overlays* until the June 23, 2026 BOC meeting.

Public Hearing - RE: Commissioner Hovis - Building & Development Services - Zoning Map Change: REZ-26-02-19-00242, Clifton Kerr Foy (Applicant); Property Parcel: 319056, Located on Camp Rotary Rd., Gastonia, NC, Rezone from the (R-1) Single Family Limited Zoning District with (US) Overlay to the (R-2) Single Family Moderate Zoning District with (US) Overlay

Chairman Brown introduced Ms. Peyton Wiggins, Land Development Manager - Building and Development Services, for comments.

Ms. Wiggins advised REZ-26-02-19-00242 is a general rezoning request from Clifton Kerr Foy (Applicant) for parcel 319056 to rezone a 1.1 acre parcel from the (R-1) Single Family Limited Zoning District with (US) Overlay to the (R-2) Single Family Moderate Zoning District with (US) Overlay.

She reviewed vicinity, orthophoto, environmental, zoning, and adjacent property owners' maps and advised as follows:

- *Vicinity map* depicts the parcel as located in the southwest portion of County, south of Kings Mountain, Bessemer City and Gastonia city limits

- *Orthophoto map* depicts the site as currently vacant; in February 2026, Planning staff approved a Subdivision Plat to subdivide the parcel out of the original mother parcel (recorded plat is in Deed Book 111, page 119); the portion of the County is primarily residential with a variety of housing types throughout surrounding area
- *Environmental map* depicts there is no flood on the property; confirms the property lies outside of any flood zones and shows an approximate 12' elevation decrease from north to south across a 145' wide lot
- *Zoning map* depicts (R-1) zoning and a bit of light to the south which is an approved development within Gastonia city limits
- *Adjacent property owners' map and list* depicts property owners that received notices for the Public Hearing; notices were mailed on April 14th and a sign was placed on the site the same day; Planning staff has not received any comments about the request.

The proposed site will be served via a private well/septic system; has frontage along Camp Rotary Rd., an NCDOT owned and maintained roadway.

The Gaston County Technical Review Committee (TRC) reviewed the request on March 24th; there are no comments at this time.

The GCLMPO (Gaston-Cleveland-Lincoln Metropolitan Planning Organization) provided comments and the letter is attached to BOC's staff packets for more detail.

Per NCDOT's 2026-2035 State Transportation Improvement Program (STIP) there are no funded transportation projects in immediate vicinity; the Comprehensive Transportation Plan (CTP) recommended bicycle facility improvements along Camp Rotary Rd. that are currently unfunded.

The property is located within *Area 5: Scenic Gaston/Southwest Gaston* small area plan of the Comprehensive Land Use Plan (CLUP aka Comp Plan).

The future land use designation is *Rural* (rural areas are characterized by green rolling hills and plenty of open space; residential homes are located on larger lots and are set back from the roads they front upon).

Staff finds the Application, as presented, is consistent with the goals and future land use designation found within the Comp Plan as it will keep the parcel residential in nature.

In conclusion, she reported that the Planning & Zoning Board heard the request at its April 13th meeting and recommended approval via a 10-0 vote.

Chairman Brown called for comments from the Applicant, for citizen comment and for questions from the BOC; hearing none and no additional comment, declared the Public Hearing closed.

Chairman Brown recapped the Planning & Zoning Board recommended approval via a 10-0 vote finding it *reasonable and in the public interest, consistent with the goals of the Comp Plan as it will keep the parcel residential in nature as envisioned by the rural future land use designation*.

Chairman Brown called for a motion to approve.

COMMISSIONER'S COURT APRIL 28, 2026

GASTON COUNTY, NORTH CAROLINA

On motion introduced by Commissioner Hovis and seconded by Commissioner Shehan, the BOC unanimously approved **2026-109**, upon consideration of the map change application, public hearing comment, and recommendation from the Planning and Zoning Board and Planning staff, finds:

1) The map change request is consistent with the County's approved Comprehensive Land Use Plan as it will keep the parcel residential in nature as envisioned by the rural future land use designation.

   The Commission considers this action to be reasonable and in the public interest based on: Planning and Zoning Board recommendation and compatibility with existing land uses in the immediate area. Therefore, the map change request for property parcel 319056, is hereby approved, effective with the passage of this Ordinance to be rezoned to the (R-2) Single Family Moderate Zoning District with (US) Overlay.

2) The County Manager is authorized to make necessary notifications in this matter to appropriate parties.

Chairman Brown announced the Public Hearings had concluded and moved to the next item of business.

Agenda Revision/Approval

- Pulled/ Commissioner Brown - *Public Works - To Award a Construction Contract and Authorize the County Manager, or His Designee, to Execute said Contract with B2L Construction, LLC for the Building and Development Services Renovation and To Approve a Fund Balance Appropriation in the Amount of ($533,295)*

On motion introduced by Commissioner Hovis and seconded by Commissioner Fraley, the BOC unanimously approved the Agenda of April 28, 2026 with changes as noted above.

Approval of Minutes

On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC unanimously approved the Minutes of the Rescheduled Regular Meeting of February 26, 2026 and the Regular Meeting of March 24, 2026.

Citizen Recognition

The following individuals spoke in support of fully funding the Board of Education's (BOE) original $68M budget request: Ms. Brittany Elkin, Gastonia, NC; Ms. Heather Elkin, Gastonia, NC; Ms. Stephanie Hartman, Gastonia, NC; Ms. Hollan Delany, Belmont, NC; Ms. Holly Ball, Gastonia, NC; Ms. Alisha Brinkley, Belmont, NC; Ms. Leah Wilson, Belmont, NC; Ms. Allison Lucas, Belmont, NC; Ms. Samantha Easters, Gastonia, NC; Mr. Cameron Cowell, Gastonia, NC; Mr. Noah Hartley, Shelby, NC; Ms. Jennifer Tracey, Belmont, NC; Master Jack Tracey, Belmont, NC; Master Oliver Olivarez (Belmont, NC); Dr. Anna Renfro, Gastonia, NC – requested that the Board of Commissioners supplement the budget by $7.2 million, citing the property revaluation decisions as the cause of the funding shortfall. *Ms. Barbara Yates, Gastonia, NC, distributed a document to the Board as information; Ms. Jessica Randall, Cramerton, NC urged the BOC to allocate no less than 30% of property taxes to schools and develop a plan to continue raising that percentage until County is competitive with comparable counties.

The following individuals spoke in support of relocating the Confederate statue from the Courthouse: Dr. Tatia Prieto (Charlotte, NC); Mr. Sean Bates, NAACP President (Gastonia, NC); NC.

Ms. Dionna Graham, Vice-President of NAACP, Gastonia, NC, spoke in support of fully funding the BOE's budget request and removing the Confederate statue from the Courthouse.

Mr. Scotty Reid, Mount Holly, NC, distributed documents and spoke in support of relocating the Confederate statue and in opposition of institutional racism.

On motion introduced by Commissioner Hovis and seconded by Commissioner Fraley, the BOC unanimously accepted Mr. Reid's document as information.

** Chairman Brown departed the meeting at 7:03 pm and Vice-Chairman Hovis presided in his absence.*

*On motion introduced by Commissioner Fraley and seconded by Commissioner Shehan, the BOC unanimously accepted Ms. Yates' document as information.

** Chairman Brown resumed the role of presiding officer at 7:08 pm and moved to the next item of business.

<u>Consent Agenda</u>

On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC unanimously approved the Consent Agenda as follows:

2026-110 Commissioner Cloninger - Commendation - To Commemorate the Centennial Celebration of the William Chronicle DAR Chapter Upon its 100th Anniversary

2026-111 Commissioner Keigher - Commendation - To Commend Mrs. Erin Dunaway Upon Being Crowned Mrs. North Carolina America 2026

2026-112 Commissioners Bailey & Keigher - Commendations - North Carolina America 250 Initiative - 4th Grade Flag Challenge Winner Jase Joyner and Runner-up Sterling Elliott

2026-113 Commissioner Keigher - Cooperative Extension - To Accept and Appropriate Donations Received from the Farm Bureau and AG South in the Amount of $4,025 per Budget Change Request:

Account Description	Account Number	Amount
Donations & Gifts	1000-CES-000-00000-000000-0000000-0000-07-445004-	(4,025)
Furn/Equip<$5K	1000-CES-000-00000-000000-0000000-0000-07-520020-	4,025

2026-114 Commissioner Keigher - Cooperative Extension - To Approve a Refund to Kintegra Health for Unspent Highland Youth Garden and Entrepreneur Incubator Program Funds ($6,682.54) per Budget Change Request:

Account Description	Account Number	Amount
Highland Youth Garden Entrepreneur Prog.	1000-CES-000-00000-HghGrd-0000000-0000-07-570012-	6,682.54
Program Supplies	1000-CES-000-00000-HghGrd-0000000-0000-07-520002-	(4,507.77)
Food and Provisions	1000-CES-000-00000-HghGrd-0000000-0000-07-520005-	(554.77)
Other Services	1000-CES-000-00000-HghGrd-0000000-0000-07-530015-	(1,620.00)

2026-115 Commissioner Brown - County Attorney - To Authorize Participation in the National Opioids Remnant Defendants' Settlement as follows:

WHEREAS, the opioid overdose epidemic has taken the lives of more than 37,000 North Carolinians since 2000; and,

WHEREAS, certain counties and municipalities in North Carolina joined with thousands of local governments across the country to file lawsuits against opioid manufacturers, pharmaceutical distribution companies, and chain drug stores to hold those companies accountable for their misconduct; and,

WHEREAS, a proposed nationwide settlement agreement (the "Agreement") has been negotiated to resolve claims against six additional opioid distributor/dispense defendants under the Remnant Defendants' Settlement Agreement (RDSA): Associated Pharmacies, Inc. (and American Associated Pharmacies), JM Smith Co., Morris and Dickson, Louisiana Wholesale Drug Company, Inc., North Carolina Wholesale Drug Company, Inc., and UNFI/SuperValu; and,

WHEREAS, the Agreement provides for monetary payments and other relief to participating political subdivisions, with allocations determined pursuant to the Plan of Allocation set forth in Exhibit E of the Agreement; and,

WHEREAS, the Agreement contemplates participation by political subdivisions through execution of required participation documents and releases, and provides for the administration and distribution of settlement funds by a Notice and Claims Administrator; and,

WHEREAS, participation in the Agreement is intended to secure funding for opioid remediation and related purposes for the benefit of the County and its residents.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Gaston, North Carolina:

1. Participation in the Remnant Defendant Settlement Agreement is hereby approved, and Gaston County elects to become a Participating Subdivision, subject to the terms and conditions set forth therein.

2. The County Manager and County Attorney are hereby authorized to execute all documents necessary to participate in the Agreement, including the Participation Agreement, Release, and related certifications.

3. Gaston County acknowledges that any settlement funds received will be allocated pursuant to Exhibit E and administered in accordance with the Agreement, including any applicable State agreements governing distribution and use of funds.

4. Gaston County agrees to comply with all applicable terms of the Agreement, including requirements related to claims submission, release of claims, and use of funds for approved opioid remediation purposes.

5. This Resolution shall take effect immediately upon adoption.

* * * * * * *

ADOPTED AND APPROVED this ___ day of ____________, 20__.

* * * * * * *

I, Donna S. Buff, Clerk to the Board of Commissioners for the County of Gaston, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and complete copy of a Resolution adopted by the Board of Commissioners of the County at a Regular Meeting duly called and held on April 28, 2026.

WITNESS my hand and the official seal of the County this ____ day of ___________, 20__.

COMMISSIONER'S COURT APRIL 28, 2026

GASTON COUNTY, NORTH CAROLINA

___________________________, Clerk
Board of Commissioners
County of Gaston

(SEAL)

2026-116 Commissioner Brown - Building & Development Services - To Appropriate Restricted Building Inspections Fund Balance to Support Ongoing Employee Training and Development for Building & Development Services Personnel ($50,000) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(50,000.00)
Employee Training	1000-BDS-230-00000-000000-0000000-0000-02-520011-	50,000.00

2026-117 Commissioner Hovis - County Manager - To Accept Departmental Budget Change Requests as Information as follows:

ENTRY DATE	DEPT NAME	ACCOUNT	DR/CR	AMOUNT
03/02/2026	Public Works	1000-PWK-192-00000-000000-0000000-0000-01-530023-18084	C	800
03/02/2026	Public Works	1000-PWK-192-00000-000000-0000000-0000-01-520011-	D	800
03/04/2026	Public Works	1000-PWK-192-00000-000000-0000000-0000-01-530023-18084	C	2,000
03/04/2026	Health	1000-HLT-253-00000-STDHIV-0000000-0000-05-530010-GGASP	C	8,485
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510001-GGACH	C	1,578
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510100-GGACH	C	701
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510101-GGACH	C	1,052
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510102-GGACH	C	437
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510103-GGACH	C	2,611
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510104-GGACH	C	71
03/04/2026	Health	1000-HLT-250-00000-000000-0000000-0000-05-510105-GGACH	C	65
03/04/2026	Public Works	1000-PWK-192-00000-000000-0000000-0000-01-530023-	D	2,000
03/04/2026	Health	1000-HLT-000-00000-000000-0000000-0000-05-510001-GGAAD	D	15,000
03/05/2026	Public Works	4005-PWK-000-00000-School-LowelES-0000-01-540016-AR008	C	960
03/05/2026	Public Works	4005-PWK-000-00000-School-LowelES-0000-01-540007-AR008	D	960
03/06/2026	Community Support Svces.	1000-CSS-290-29001-000000-0000000-0000-05-530022-	C	255
03/06/2026	Community Support Svces.	1000-CSS-274-00000-000000-0000000-0000-05-510001-G0150	C	7,367
03/06/2026	Community Support Svces.	1000-CSS-274-00000-000000-0000000-0000-05-510100-G0150	C	720
03/06/2026	Community Support Svces.	1000-CSS-274-00000-000000-0000000-0000-05-510101-G0150	C	811
03/06/2026	Community Support Svces.	1000-CSS-290-29001-000000-0000000-0000-05-520004-	D	255
03/06/2026	Community Support Svces.	1000-CSS-274-00000-000000-0000000-0000-05-520002-G0150	D	8,898
03/09/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540016-AR009	C	825
03/09/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540019-AR009	D	825
03/11/2026	Community Support Svces.	1000-CSS-270-00000-WIOA00-WIODWkr-0000-05-560010-	C	29,800
03/11/2026	Community Support Svces.	1000-CSS-270-00000-WIOA00-WIOAdlt-0000-05-560013-	C	10,200
03/11/2026	Community Support Svces.	1000-CSS-270-00000-WIOA00-WIOAdlt-0000-05-560010-	D	40,000
03/12/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540016-AR009	C	2,560
03/12/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540007-AR009	C	73,927
03/12/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540019-AR009	D	2,560
03/12/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540016-AR009	D	73,927

03/13/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530010-	C	60,000
03/13/2026	Health	1000-HLT-255-00000-000000-0000000-0000-05-530010-G0077	C	8,000
03/13/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530029-	D	60,000
03/13/2026	Health	1000-HLT-255-00000-000000-0000000-0000-05-520012-G0077	D	6,000
03/13/2026	Health	1000-HLT-255-00000-000000-0000000-0000-05-520007-G0077	D	2,000
03/16/2026	Parks & Recreation	4005-PRK-000-00000-CatCvP-0000000-0000-04-540005-P2203	C	669,925
03/16/2026	Parks & Recreation	4005-PRK-000-00000-SoPAcs-0000000-0000-04-540005-P2412	D	669,925
03/17/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530010-	C	18,660
03/17/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530013-	C	3,000
03/17/2026	Community Support Svces.	1000-CSS-272-00000-AdltDC-0000000-0000-05-560001-	C	8,000
03/17/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530029-	D	18,660
03/17/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-520001-	D	3,000
03/17/2026	Community Support Svces.	1000-CSS-272-00000-AdltDC-0000000-0000-05-530015-	D	8,000
03/19/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-530010-	C	1,500
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-520013-	C	8,558
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-530002-	C	8,558
03/19/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-520007-	D	1,500
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-520005-	D	1,092
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-520011-	D	9,874
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-520020-	D	3,000
03/19/2026	Board of Elections	1000-BOE-000-00000-000000-0000000-0000-01-530027-	D	3,150
03/23/2026	Solid Waste	6000-SWS-380-00000-000000-0000000-0000-08-530015-	C	30,000
03/23/2026	Solid Waste	6000-SWS-380-00000-000000-0000000-0000-08-530013-	D	30,000
03/25/2026	Community Support Svces.	1000-CSS-270-00000-WIOA00-WIOYuth-0000-05-560011-	C	75,000
03/25/2026	Community Support Svces.	1000-CSS-272-00000-CGSPrg-0000000-0000-05-530010-18524	C	1,457
03/25/2026	Community Support Svces.	1000-CSS-270-00000-WIOA00-WIOAdlt-0000-05-560011-	D	75,000
03/25/2026	Community Support Svces.	1000-CSS-272-00000-CGSPrg-0000000-0000-05-520002-18524	D	1,457
03/26/2026	Community Support Svces.	1000-CSS-273-00000-000000-0000000-0000-05-520012-	C	2,500
03/26/2026	Community Support Svces.	1000-CSS-273-00000-000000-0000000-0000-05-530029-	D	2,500
03/27/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540007-AR009	C	11,700
03/27/2026	Community Support Svces.	1000-CSS-293-00000-000000-0000000-0000-05-520001-	C	500
03/27/2026	Public Works	4005-PWK-000-00000-NBelPk-0000000-0000-01-540016-AR009	D	11,700
03/27/2026	Community Support Svces.	1000-CSS-293-00000-000000-0000000-0000-05-520020-	D	500
03/30/2026	County Police	1000-GPD-000-00000-000000-0000000-0000-02-530053-G0045	C	14,904
03/30/2026	Economic Dev Com	4095-EDC-000-00000-000000-0000000-0000-07-540014-18120	C	133,413
03/30/2026	Human Resources	1000-HRM-000-00000-FamFun-0000000-0000-01-530015-	C	13,000
03/30/2026	County Police	1000-GPD-000-00000-000000-0000000-0000-02-530030-G0045	D	5,904
03/30/2026	County Police	1000-GPD-000-00000-000000-0000000-0000-02-530027-G0045	D	9,000
03/30/2026	Economic Dev Com	4095-EDC-000-00000-AppleC-0000000-0000-07-540014-19039	D	133,413
03/30/2026	Human Resources	1000-HRM-000-00000-EmpRec-0000000-0000-01-520005-	D	2,000
03/30/2026	Human Resources	1000-HRM-000-00000-EmpRec-0000000-0000-01-530027-	D	11,000

2026-118 Commissioner Keigher - DHHS - Health Division - To Appropriate State Grant Funds Received from the NC Department of Health and Human Services -

Environmental Health Section and the Food Protection and Facilities Branch ($9,438) per Budget Change Request:

Account Description	Account Number	Amount
StGrtRev: Food & Lodging	1000-HLT-252-00000-000000-0000000-0000-05-410001-GFDLG	(9,438.00)
Salaries: Food & Lodging	1000-HLT-252-00000-000000-0000000-0000-05-510001-GFDLG	9,438.00

2026-119 Commissioner Keigher - DHHS - Health Division - To Appropriate Federal Grant Funds Received from the NC Department of Health and Human Services - Local Community Support Section for Public Health Infrastructure: Local Workforce Development Funds ($78,710) per Budget Change Request:

Account Description	Account Number	Amount
FedGrntRev (PT):PHInfrastLocal	1000-HLT-255-00000-000000-0000000-0000-05-410000-G0077	(78,710.00)
Dues&Subscrip-PH Infrast:Local	1000-HLT-255-00000-000000-0000000-0000-05-520012-G0077	5,000.00
EE Training-PH Infrast:LocalWk	1000-HLT-255-00000-000000-0000000-0000-05-520011-G0077	40,000.00
Software Rntl-PH Infrast:Local	1000-HLT-255-00000-000000-0000000-0000-05-530029-G0077	20,000.00
Food&Prvisns-PH Infrast:Local	1000-HLT-255-00000-000000-0000000-0000-05-520005-G0077	13,710.00

2026-120 Commissioner Keigher - DHHS - Health Division - To Accept and Appropriate Federal Grant Funds Received from the NC Department of Health and Human Services - Women, Infant, and Community Wellness Section of the Maternal Health Branch Funds ($22,973) per Budget Change Request:

Account Description	Account Number	Amount
FedGrtRev (PT): Maternal Hlth	1000-HLT-254-00000-000000-0000000-0000-05-410000-GMTRN	(22,973.00)
Salaries: Maternal Hlth	1000-HLT-254-00000-000000-0000000-0000-05-510001-GMTRN	5,430.00
FICA: Maternal Hlth	1000-HLT-254-00000-000000-0000000-0000-05-510100-GMTRN	388.00
Retirement - Maternal Health	1000-HLT-254-00000-000000-0000000-0000-05-510101-GMTRN	781.00
Prog Supp: Maternal Health	1000-HLT-254-00000-000000-0000000-0000-05-520002-GMTRN	9,374.00
Advertising-Maternal Health	1000-HLT-254-00000-000000-0000000-0000-05-520015-GMTRN	7,000.00

2026-121 Commissioner Keigher - DHHS - Social Services Division - Proclamation - To Proclaim the Month of April 2026 as Child Abuse Prevention Month

2026-122 Commissioner Keigher - DHHS - Social Services Division - To Accept and Appropriate Funds from Partners Behavioral Health Management for Reimbursement of Foster Care Placement Costs in the Amount of $34,770.00 per Budget Change Request:

Account Description	Account Number	Amount
Other Revenue: Partners	1000-DSS-271-00000-FostCr-Partner-0000-05-445006-L0016	(34,770.00)
Public Asst: Partners Foster Care payments	1000-DSS-271-00000-FostCr-Partner-0000-05-560008-L0016	34,770.00

2026-123 Commissioner Keigher - DHHS - Social Services Division - To Accept and Appropriate Donations Received in Third Quarter of FY26 Totaling $6,380.76 per Budget Change Request:

Account Description	Account Number	Amount
Adult Nutrition donations	1000-CSS-272-00000-AdtNut-HmDelMl-0000-05-445004-	(790.00)
Adult Nutrition donations	1000-CSS-272-00000-AdtNut-0000000-0000-05-520019-15259	790.00
Shelter Donations	1000-CSS-273-00000-Donatn-0000000-0000-05-445004-	(3,090.76)
Shelter Donations	1000-CSS-273-00000-Donatn-0000000-0000-05-520019-	3,090.76
5KFunRun Donations	1000-DSS-271-00000-Adoptn-5KFunRn-0000-05-445004-	(1,000.00)
5KFunRun Donations	1000-DSS-271-00000-Adoptn-5KFunRn-0000-05-520019-	1,000.00
CAC Donations	1000-CSS-274-00000-Donatn-0000000-0000-05-445004-	(1,500.00)
CAC Donations	1000-CSS-274-00000-Donatn-0000000-0000-05-520019-	1,500.00

2026-124 Commissioner Hovis - Financial and Management Services - Finance - To Approve a Certificate of Need (CON) for Lucia-Riverbend Fire Department for the Purchase of 6.005 Acres for Development of 2nd Fire Station

2026-125 Commissioner Hovis - Financial and Management Services - Finance - To Approve a Certificate of Need (CON) for Alexis Fire Department for Purchase of New Brush Truck in the Amount up to $300,000.00

2026-126 Commissioner Hovis - Financial and Management Services - Finance - To Amend Resolution 2026-103 for Lowell Fire Department for Purchase of New Engine by $50,000.00

2026-127 Commissioner Hovis - Financial and Management Services - Finance - To Approve a Certificate of Need (CON) for All VFDs in the Unified Fire District for Reimbursement of Workers Compensation and to Appropriate Unified Fire District Fund Balance ($170,320.00) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	(170,320.00)
Additional Subsidies	2036-000-000-00000-000000-Agricul-0000-02-570011-	16,270.00
Additional Subsidies	2036-000-000-00000-000000-AlexisF-0000-02-570011-	9,790.00
Additional Subsidies	2036-000-000-00000-000000-Communi-0000-02-570011-	9,975.00
Additional Subsidies	2036-000-000-00000-000000-CrouseF-0000-02-570011-	1,500.00
Additional Subsidies	2036-000-000-00000-000000-EGaston-0000-02-570011-	9,000.00
Additional Subsidies	2036-000-000-00000-000000-HughsPo-0000-02-570011-	9,750.00
Additional Subsidies	2036-000-000-00000-000000-LowellF-0000-02-570011-	5,000.00
Additional Subsidies	2036-000-000-00000-000000-LuciaRi-0000-02-570011-	7,525.00
Additional Subsidies	2036-000-000-00000-000000-NewHope-0000-02-570011-	26,305.00
Additional Subsidies	2036-000-000-00000-000000-RanloFD-0000-02-570011-	6,500.00
Additional Subsidies	2036-000-000-00000-000000-SoPoint-0000-02-570011-	6,750.00
Additional Subsidies	2036-000-000-00000-000000-Spencer-0000-02-570011-	7,440.00
Additional Subsidies	2036-000-000-00000-000000-Tryonot-0000-02-570011-	16,000.00
Additional Subsidies	2036-000-000-00000-000000-UnionRd-0000-02-570011-	15,000.00
Additional Subsidies	2036-000-000-00000-000000-CrwdrMt-0000-02-570011-	21,500.00
Additional Subsidies	2036-000-000-00000-000000-NGaston-0000-02-570011-	2,015.00

2026-128 Commissioner Hovis - Financial and Management Services - Finance - To Approve a Certificate of Need (CON) for Community Fire Department for Reimbursement of a Sprinkler and Fire Alarm System and to Appropriate Unified Fire District Fund Balance ($23,065.00) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	(23,065.00)
Additional Subsidies	2036-000-000-00000-000000-Communi-0000-02-570011-	23,065.00

2026-129 Commissioner Hovis - Financial and Management Services - Finance - To Accept as Information the March 2026 Property Tax Refunds Less than $100. These Tax Refunds Should Be Recorded in the Board's Minutes. *(Total NCVTS Refunds - $2,616.93)* as follows:

TAXPAYER NAME	AMOUNT
MARCH 2026 REFUNDS	
AGUILAR, ROSALBA CORDERO	$13.56
ALEXANDER, DORIS DELLINGER	$36.48
ALTUNAR ESCAMILLA, MELECIO	$64.44
AMANOUA, KOFFI PROSPER	$10.96
ATCHISON, KEVIN EDWARD	$14.29
ATCHISON, KEVIN EDWARD	$7.64
BARBU, CAIUS HADRIAN	$54.62
BERRY, MARK SHANNON	$22.97
BRIDGE, JACQUELINE LEE	$32.84

TAXPAYER NAME	AMOUNT
KING, JACQUELYN ROSE	$35.97
KRAUSS, KELBY CHADWICK	$20.92
KRUEGER, ANNA MARIE	$23.36
LANE, HEIDI MARIE	$24.07
LONG, JAMES ROBERT	$51.87
MALLEMPUDI, NARESH BABU	$73.33
MAUNEY, JAMES MICHAEL SR	$62.21
MCLEOD, DJUNA LYNN	$53.55
MITCHELL, SUSAN WINGO	$56.77

BYRD, LORI JO KLAPHAKE	$51.27	MORGAN, TINA RIDLEY	$36.23
CARPENTER, ALFRED RAY	$36.56	PAYNE, MELBA JEAN BERRY	$97.29
CARR, SANDRA RENAE	$26.57	PEREZ, DENISE	$53.12
CLEVELAND COUNTY TAX	$72.33	PODGER, RANDALL CAMPBELL JR	$4.91
CLONTZ, CAROLYN GREEN	$25.02	RAY, TIMOTHY WILSON	$78.31
COYLE, RENEE BEIDER	$64.92	RAY, TIMOTHY WILSON	$36.14
CRUZ, YERENIA DIAZ	$65.04	REINHART, CHRISTINA MARIE	$14.31
EMIANG, VICTORIA HENRY	$33.92	RODNEY, DAVID FREDERICK	$17.61
EUBANKS, TIMOTHY COOKE	$54.35	ROE, MARIAN SCHERER	$50.42
FARRIS, TIMOTHY MARSHALL	$38.55	ROE, SIMON FRANCIS	$45.02
FIDLER, LINDA CARVER	$49.60	SCOVERN, JERRY WAYNE	$24.77
GARVIN, DALLAS DEVONTA	$96.85	SELLERS, FRANCINE IANNONE	$20.59
GUILLEN, MARGERY HELEN	$47.94	SHADWELL, MARK ALAN	$36.13
HARRISON, KAREN DENISE	$57.00	SIMPSON, ERIC DARWIN	$4.03
HELTON, ROBERT COLUMBUS JR	$29.42	SLOOP, DALE LEE	$26.54
HENRY, BRIAN DAVID	$21.18	SMITH, JASON TODD	$25.98
HENSLEY, BONNIE LEIGH	$41.30	TABARES, JOSE	$63.98
HOLLAND, SANDRA FOX	$83.07	THOMAS JR, ROBERT WILLIAM	$60.88
HOUGH, JAMES GARRY	$23.61	TURNER, MARIE CATHERINE FOX	$9.20
HUMPHRIES, GUY WAYNE	$71.96	VALONE, ELIZABETH NELL	$44.44
JACKSON, WILLIS LEE	$20.88	WILSON, VIRGINIA RUTH	$55.74
KING, DEBBIE MCNEIL	$76.10	WOODS, BARBARA ANN	$31.93
KING, JACQUELYN ROSE	$32.07	**TOTAL**	**$2,616.93**

2026-130 Commissioner Shehan - Financial and Management Services - Grants (DHHS/Shelter) - To Accept and Appropriate Additional State Grant Funds from the NC Division for Women & Youth for The Cathy Mabry Cloninger Center for FY2026 ($1,138.28 with an additional match of $227.66) per Budget Change Request:

Account Description	Account Number	Amount
State Grant Rev: FY26 CFWYI DV	1000-CSS-273-00000-000000-Year001-0000-05-410001-G0151	(1,138.28)
Salaries: FY26 CFWYI DV	1000-CSS-273-00000-000000-Year001-0000-05-510001-G0151	1,138.28
Retirement: FY26 CFWYI DV	1000-CSS-273-00000-GMatch-Year001-0000-05-510101-G0151	227.66
Retirement (match)	1000-CSS-273-00000-000000-0000000-0000-05-510101-	(227.66)

2026-131 Commissioner Shehan - Financial and Management Services - Grants (Hope United Survivor Network) - To Accept and Appropriate Additional State Grant Funds from the NC Division for Women & Youth for the Hope United Survivor Network's Sexual Assault Program for FY2026 ($765.71 with an additional match of $153.15) per Budget Change Request:

Account Description	Account Number	Amount
State Grant Rev: FY26 CFWYI SA	1000-CSS-291-29101-000000-Year001-0000-05-410001-G0154	(765.71)
Client Exp: FY26 CFWYI SA	1000-CSS-291-29101-000000-Year001-0000-05-560018-G0154	765.71
Salaries: FY26 CFWYI SA	1000-CSS-291-29101-GMatch-Year001-0000-05-510001-G0154	153.15
Salaries (match)	1000-CSS-291-29101-000000-0000000-0000-05-510001-	(153.15)

2026-132 Commissioner Fraley - GEMS - To Appropriate Fund Balance for FY25 Excess Directed Payment Revenues ($373,980) and to Appropriate FY26 Excess Directed Payment Revenues ($86,817) for Payment to the State in Support of the Managed Care Directed Payment Fee Schedule per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(373,980.00)
MCS Separate Directed Payts	1000-EMS-000-00000-000000-0000000-0000-02-410210-22219	(86,817.00)
Dues and Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-520012-22219	460,797.00

2026-133 Commissioner Fraley - GEMS - To Appropriate Medicaid Cost Settlement Funds Totaling $1,167,466 and Approve a Transfer of $736,361 to the Capital Fund per Budget Change Request:

Account Description	Account Number	Amount
Ambulance Service Fees	1000-EMS-000-00000-000000-0000000-0000-02-430005-	(1,167,466.00)
Furn/Equip<$5K	1000-EMS-000-00000-000000-0000000-0000-02-520020-	318,730.00
Repairs and Maint.	1000-EMS-000-00000-000000-0000000-0000-02-530023-	100,375.00
Software Rental	1000-EMS-000-00000-000000-0000000-0000-02-530029-	12,000.00
Furn/Equip>$5,000	4005-EMS-000-00000-Annual-PayAsGo-0000-02-540002-	736,361.00
Transfer to CIF Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	736,361.00
Transfers from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	(736,361.00)
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	736,361.00
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(736,361.00)

2026-134 Commissioner Shehan - Human Resources - To Approve Revisions to the Gaston County Personnel Policy Manual Related to Reclassifications, Trainee Status, Holidays, Sick Leave, Bereavement Leave, and Calculating Leave for Part-Time Employees as follows:

WHEREAS, Gaston County believes it is important to have a Personnel Policy Manual for employees and supervisors to follow; and,

WHEREAS, it is prudent to review and revise the policy manual periodically to make sure it is understandable, consistent, and up to date with current law, regulations and philosophy; and,

WHEREAS, the current personnel policy manual was approved effective July 1, 2010; and,

WHEREAS, the proposed revisions to the personnel policy are outlined in Exhibit A (attached); and,

WHEREAS, the Gaston County Board of Commissioners must adopt all changes to the Gaston County Personnel Policy Manual.

NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners adopts revisions to the Gaston County Personnel Policy to be effective May 1, 2026, as outlined in Exhibit A.

2026-135 Commissioner Cloninger - Museum of Art & History - Commendation - To Recognize the Gaston County Museum of Art and History Upon Receiving National Reaccreditation

2026-136 Commissioner Bailey - Office of Capital Improvements - To Authorize the County Manager, or His Designee, to Execute a Construction Contract with Ed Wallace Construction, Inc. for the North Belmont Park Water Supply Project in the Amount of $3,416,187.50

2026-137 Commissioner Bailey - Office of Capital Improvements - To Amend Gaston County ARPA Grant Project Ordinance 2021-264, to Redistribute Funding for Tryon Elementary Waterline Extension and North Belmont Park Waterline Extension ($2,393,112) as follows:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLRF). Gaston County has received the full $43,612,126 allocation of CSLRF funds. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic

4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors

5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: Gaston County Government has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLFRF funds for the provision of government services.

Section 3: The following amounts are appropriated for the project and authorized for expenditure:

Project Allocations						
	Project	**Expediture Category (EC)**	**Amount**	**Cost Object**	**Status/Awarded**	**Date**
	CSLRF Project		43,612,126			
AR001	FJC Program	1.11	300,000	200.201	Amended	6/28/2022
AR003	Grants Manager Position	7.1	643,546	200.430/200.431	Amended	4/26/2022
AR004	Short-term Emergency Housing Asssistance (United Way)	2.2	250,000	200.201	Approved	1/11/2022
AR010	Cherryville Park Design		31,619	200.439	Amended	11/12/2024
AR009	***N Belmont Park Waterline Extension***	***5.11***	***4,019,575***	***200.439***	***Amended***	***11/12/2024***
AR008	Lowell Elmentary School Waterline Extension	5.11	201,892	200.439	Amended	2/9/2026
AR005	Chapel Grove Elementary Waterline Extension	5.16	4,094,827	200.439	Amended	2/9/2026
AR006	***Tryon Elementary Waterline Extension***	***5.16***	***7,134,606***	***200.439***	***Amended***	***11/17/2025***
AR011	Courthouse Video Arraignment System	1.4	136,313	200.470	Approved	7/26/2022
AR012	ARPA Project Coordinator (2 positions) ARPA Project Supervisor - Director	7.1	1,699,350	200.430/200.431	Amended	2/9/2026
AR013	Revenue Replacement (Standard Allowance)	6.1	10,000,000	200.430	Approved	6/25/2024
AR014	Mobile Shower/Laundry Unit	7.1	229,700	200.439	Amended	7/27/2023
AR016	GREAT Grant	5.2	65,500	200.471	Approved	9/26/2023
AR017	Gaston College	1.4	3,200,000	200.439	Approved	12/12/2023
	Homeless Projects:					
	Catherine's House					
AR018	Integrated Care of Greater Hickory (ICGH)	2.16				
AR019	HealthNet Gaston	1.13				
AR020		2.19	375,000	200.201	Approved	1/23/2024
AR021	Public Safety Campus	1.14	7,526,132	200.311	Amended	11/12/2024
AR022	***Dallas High Shoals Waterline***	***5.11***	***3,704,066***	***200.439***	***Amended***	***11/17/2025***
	Remaining Available CSLRF Project		-			

[*Once it is determined how we will spend all or a portion of the ARP funds, the governing board will amend this section to authorize appropriations for specific programs, services, projects, and activities. The Board may also appropriate some or all these funds to an enterprise fund in an annual budget ordinance for a water, wastewater, or stormwater infrastructure project.]

Section 4: The following revenues are anticipated to be available to complete the project:

Project Allocations						
	Project	**Expenditure Category (EC)**	**Amount**	**Cost Object**	**Status/Awarded**	**Date**
	CSLRF Project		43,612,126			
AR001	FJC Program	1.11	300,000	200.201	Amended	6/28/2022
AR003	Grants Manager Position	7.1	643,546	200.430/200.431	Amended	4/26/2022
AR004	Short-term Emergency Housing Asssistance (United Way)	2.2	250,000	200.201	Approved	1/11/2022
AR010	Cherryville Park Design		31,619	200.439	Approved	3/22/2022
AR009	***N Belmont Park Waterline Extension***	***5.11***	***4,019,575***	***200.439***	***Amended***	***11/12/2024***
AR008	Lowell Elmentary School Waterline Exten:	5.16	201,892	200.439	Amended	2/9/2026
AR005	Chapel Grove Elmentary Waterline Extens	5.16	4,094,827	200.439	Amended	2/9/2026
AR006	***Tryon Elementary Waterline Extensic***	***5.16***	***7,134,606***	***200.439***	***Amended***	***11/17/2025***
AR011	Courthouse Video Arraignment System	1.4	136,313	200.470	Approved	7/26/2022
AR012	ARPA Project Coordinator (2 positions) ARPA Project Supervisor - Director	7.1	1,699,350	200.430/200.431	Amended	2/9/2026
AR013	Revenue Replacement (Standard Allowance)	6.1	10,000,000	200.430	Approved	6/25/2024
AR014	Mobile Shower/Laundry Unit	7.1	229,700	200.439	Amended	7/27/2023
AR016	GREAT Grant	5.2	65,500	200.471	Approved	9/26/2023
AR017	Gaston College	1.4	3,200,000	200.439	Approved	12/12/2023
	Homeless Projects:					
	Catherine's House					
AR018	Integrated Care of Greater Hickory (ICGH)	2.16				
AR019	HealthNet Gaston	1.13				
AR020		2.19	375,000	200.439	Approved	1/23/2024
AR021	Public Safety Campus	1.14	7,526,132	200.311	Amended	11/12/2024
AR022	***Dallas High Shoals Waterline***	***5.11***	***3,704,066***	***200.439***	***Approved***	***11/17/2025***
	Remaining Available CSLRF Project		-			

Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to County Commissioners.
Section 8: This grant project ordinance expires on December 31, 2026, or when all the CSLRF funds have been obligated and expended by the County, whichever occurs sooner.

and per Budget Change Request:

Account Description	Account Number	Amount
ARPA: WSLine HShl/Dallas	4005-PWK-000-00000-WSLine-HShlDal-0000-01-540007-AR022	(2,393,112.00)
ARPA: N Belmont Pk Water Line	4005-PWK-000-00000-NBelPk-0000000-0000-01-540007-AR009	2,274,575.00
ProfSvcsCap: ARPA: Tryon Elem	4005-PWK-000-00000-000000-0000000-0000-01-540016-AR006	118,537.00

2026-138 Commissioner Hovis - Police Department (Animal Care and Enforcement) - To Accept and Appropriate Donation Received from Virbac Enterprises in the Amount of $3,418.48 per Budget Change Request:

Account Description	Account Number	Amount
Donations and Gifts	1000-GPD-200-00000-000000-0000000-0000-02-445004-	(3,418.48)
Other Medical Supplies	1000-GPD-200-00000-000000-0000000-0000-02-520004-	3,418.48

2026-139 Commissioner Hovis - Police Department (Animal Care and Enforcement) - Proclamation - To Proclaim the Week of April 12-18, 2026 as Animal Care and Enforcement Appreciation Week

2026-140 Commissioner Brown - Police Department - To Authorize the Transfer of $49,705.51 from the General Fund to the General Government Capital Fund, via the Community Investment Fund (CIF) for the Purchase of Crime-lite® AUTO System from Foster & Freeman; and to Accept Foster & Freeman USA, Inc. as a Sole Source Vendor for the Purchase per Budget Change Request:

Account Description	Account Number	Amount
Repairs & Maintenance	1000-GPD-000-00000-000000-0000000-0000-02-530023-	(49,705.51)
Transfer to CIF Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	49,705.51
Transfer from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	(49,705.51)
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	49,705.51
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(49,705.51)
Furn/Equip>$5,000	4005-GPD-000-00000-Annual-PayAsGo-0000-02-540002-	47,755.51
Professional Svcs:Capital Proj	4005-GPD-000-00000-Annual-PayAsGo-0000-02-540016-	1,950

2026-141 Commissioner Brown - Police Department/Sheriff's Office - Proclamation - To Proclaim the Week of April 12-18, 2026 as Public Safety Telecommunicators Week

2026-142 Commissioner Cloninger - Public Works - To Accept and Appropriate a North Carolina Department of Environmental Quality (NCDEQ) Grant, "2026 Community Waste Reduction and Recycling" (State - $7,560; Solid Waste Enterprise Fund - $1,885) per Budget Change Request:

Account Description	Account Number	Amount
State Grant Rev-26CommWastGrnt	6000-SWS-380-00000-000000-0000000-0000-08-410001-G0171	(7,560.00)
Furn/Equip <$5K-26CommWastGrnt	6000-SWS-380-00000-000000-0000000-0000-08-520020-G0171	7,560.00
Furn/Equip <$5K	6000-SWS-380-00000-000000-0000000-0000-08-520020-	(1,885.00)
Furn/Equip <$5K-26CommWastGrnt	6000-SWS-380-00000-GMatch-0000000-0000-08-520020-G0171	1,885.00

2026-143 Commissioner Fraley - Tax Collections - Pursuant to G.S. 105-381, the Tax Collector Requests that the Listed March 2026 Tax Refunds be Made. (Releases

and Refunds - $11,307.12; Overpayments - $16,062.56; VTS Refunds - $1,752.34; Grand Total - $29,122.02) as follows:

TAXPAYER NAME	AMOUNT
March 2026 RELEASES AND REFUNDS	
Scoggins, Sara Paloma	$345.97
Intax, INC	$1,426.47
Intax, INC	$9,534.68
TOTAL	**$11,307.12**
March 2026 OVERPAYMENTS	
Eubanks, Lynda	$200.00
Bailey, Doris M	$200.00
Cantrell, James	$429.00
Fritz, Bradley N	$345.59
Pineda, Juan C	$115.55
Pineda, Juan C	$134.19
Pineda, Juan C	$120.00
Pineda, Juan C	$112.83
Pineda, Juan C	$114.34
Pineda, Juan C	$112.31
Pineda, Juan C	$137.90
Pineda, Juan C	$1,308.52
Cotton, Ken	$275.00
Corelogic Tax Services, LLC	$251.82
Jenny P. Holman Chapter 13 Trustee	$161.34
Riley, Mary Elizabeth	$100.00
Xiong, Jackie	$3,498.58
Solano-Gonzales, Sergio E	$180.05
Hunt, Laura D	$124.92
Hall, Brian R	$125.35
Stevens, Nella S	$631.12
Thompson Gas LLC	$4,106.03
Lunsford, Douglas	$343.37
Hall, Brian R	$181.06
Ayers, Margaret	$149.00
Ayers, Margaret	$149.00
Pendleton, Danny	$1,194.63
Corelogic Centralized Refunds	$580.00
Patterson, Chad	$171.06
Giraldo, Roberto Carlos	$250.00
Thompson, Julie Maxwell	$260.00
TOTAL	**$16,062.56**
March 2026 VTS REFUNDS	
Beckman, Angela Michelle	$140.31
Fox, Justin Tyler	$170.99
Hilton, Makayla Ann	$109.70
Lincoln County Tax Dept	$518.35
Lincoln County Tax Dept	$434.62
Moore, Rachel Mann	$116.16
Moore, Rachel Mann	$123.90
Reeves, Thomas Lee	$138.31
TOTAL	**$1,752.34**
GRAND TOTAL	**$29,122.02**

2026-144 **Commissioner Cloninger - Tourism Development - To Approve the Appropriation of $250,000 from Tourism Development Fund Balance to Gaston Aquatics for Sponsorship of Gaston Aquatics Project** per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	2005-NDP-000-00000-FBApro-0000000-0000-99-490000-	(250,000)
Gaston Aquatics	2005-TRM-000-00000-Mrktng-GstnAqs-0000-07-570006-	$250,000

<u>Non-Consent Agenda</u>

2026-145 **Commissioner Brown - Office of Capital Improvements - To Approve a Qualifications Based Selection and Authorize the County Manager, or His Designee, to Execute a Professional Services Contract with ESP Associates, Inc. for Special Inspections and Materials Testing for the Gaston County Courthouse 5th Floor Upfit Project**

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously adopted **2026-145,** approving a Qualifications Based Selection and authorizing the County Manager, or his designee, to execute a professional services contract with ESP Associates, Inc. for special inspections and materials testing for the Gaston County Courthouse 5th Floor Upfit Project.

<u>Items Pulled from Consent Agenda</u>

2026-146 **Commissioner Brown - Public Works - To Award a Construction Contract and Authorize the County Manager, or His Designee, to Execute said Contract with B2L Construction, LLC for the Building and Development Services Renovation and To Approve a Fund Balance Appropriation in the Amount of ($533,295)**

Chairman Brown deferred to Commissioner Cloninger.

Commissioner Cloninger requested clarification regarding the scope of the construction contract award.

Chairman Brown deferred to Mr. Brian Sciba, Assistant County Manager.

Mr. Sciba explained that the project involved renovations to the Building Inspections Department. He noted that several offices had recently been created in the lower level of the building for other purposes, resulting in the loss of space previously used by Building Inspections. The proposed renovations would reconfigure the department's remaining space. He further advised that the project would be funded entirely through the Building Inspections Enterprise Fund and that no general fund tax dollars would be used.

Commissioner Cloninger asked if the design had occurred before the project was approved.

Mr. Sciba confirmed that design work had already been completed. He explained that the funds for the project were already available within the Building Inspections Enterprise Fund and that those funds are restricted for Building Inspections-related purposes.

Commissioner Cloninger stated her opinion that, going forward, projects should receive approval before design work is undertaken.

Mr. Sciba responded "understood".

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved **2026-146,** awarding a construction contract and authorizing the County Manager, or his designee, to execute said contract with B2L Construction, LLC for the Building and Development Services renovation and approving a fund balance appropriation in the amount of $533,295 per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(533,295.00)
Transfer to CIF	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	533,295.00
Transfer from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	(533,295.00)
Transfer to Gen Gov Capital Fund	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	533,295.00
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(533,295.00)
Other Improv & Capital Outlay	4005-BDS-230-00000-000000-0000000-0000-02-540006-P2516	529,720.00
ProfSvcs:Capital Proj-BDS1stFl	4005-BDS-230-00000-000000-0000000-0000-02-540016-P2516	3,575.00

Appointments

On motions introduced and seconded, the following individuals were unanimously appointed/reappointed to the ***Personnel Advisory Board***:

Motion Introduced	Seconded	Appointee	Term Ending
Commissioner Shehan	Commissioner Hovis	Mr. Andrew Blackman	March 31, 2029
Commissioner Brown	Commissioner Keigher	Rev. John A. McCullough	April 1, 2029

On motion introduced by Commissioner Bailey and seconded by Commissioner Hovis, the BOC unanimously appointed Mr. Rodger David Flanary to the ***Local Emergency Planning Committee (LEPC)*** to a term ending January 31, 2029.

On motions introduced and seconded, the following individuals were unanimously appointed/reappointed to the ***Workforce Development Board***:

Motion Introduced	Seconded	Appointee	Term Ending
Commissioner Bailey	Commissioner Hovis	Mr. Jon A. Hill	May 31, 2029
Commissioner Cloniger	Commissioner Hovis	Ms. Nina Williams	May 31, 2028 (Unexpired Term)

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously appointed Ms. Jennifer Hamrick to the ***Child Fatality Local Review Team*** to an unexpired term ending June 30, 2029.

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously appointed Mr. Michael A. Brooks to the ***Gaston County Fire Commission*** to an unexpired term ending June 30, 2028.

On motions introduced and seconded, the following individuals were unanimously appointed/reappointed to the ***Equalization and Review Board***:

Motion Introduced	Seconded	Appointee	*Unexpired* Term Ending
Commissioner Hovis	Commissioner Keigher	Mr. Charles L. Moore	December 31, 2026
Commissioner Hovis	Commissioner Bailey	Mr. David T. Payseur, Jr.	December 31, 2026

Commissioners' Committee Reports

Commissioner Cloninger reported that she rode with **Meal on Wheels** volunteers of more than eight years; attendance to ***Gaston County Parks & Recreation Advisory Board*** and ***Gaston County Museum of Art & History*** meetings.

Commissioner Hovis reported he will be attending ***CaroMont (Health) Board of Directors*** **Annual Planning Session** in Asheville (NC) this weekend; the Board is doing some major long-term planning; there may be other items that will interest the BOC.

Chairman Brown reported attendance with EDC to ***REPI's*** second grand opening; advised ***Heyco*** will be have its grand opening next week.

County Manager's Report

Presentation of the Recommended FY2026-2027 Gaston County Budget

The County Manager thanked the BOC for its participation and staff for its hard work on the proposed budget. He advised this evening's discussion will involve *Budget Context, FY27 Budget Summary* and the plan to move forward (*Looking Forward).* He presented a PowerPoint Presentation and advised as follows:

Re: Current State - The County received its FY25 Audit in prior months; *Fund Balance* target exceeded General Fund Policy range; those funds were transferred to Community Investment Fund (CIF); the *General Fund,* through March of 2026 for FY26, the County has received 75% of budgeted revenues and expended 58% of expenditures - noting this pattern is typical due to the timing of major revenue collections, particularly property taxes. He explained that expenditures often outpace revenues early in the fiscal year, with the trend reversing as property tax revenues are received later in the year; departments submitted business plans aligned with the County's strategic plan and recognized budget staff for receiving the *Distinguished Budget Presentation Award* and some specialized awards.

Re: FY27 Budget Process Overview - BOC held a Budget Planning Session in January discussing what the priorities were and how to move through this process; departmental requests were received and subsequent meetings were held in February and March with BOC and staff; the Manager's Recommended Budget will be considered for adoption next month following public review and comment and Board deliberation.

Re: County Manager Priorities - Strengthen relationships with municipal, regional and community partners; focus on capital investments; continued focus on improving efficiencies and reducing taxpayer burden, transparency and accountability; focus on economic development initiatives including industry recruitment and housing options for companies that locate here.

Re: The Balancing Act - A budget involves things that were pushed upon us from non-discretionary increases from the state or contractual increases and stagnant or increasing revenues; it is a balance between how much revenue is coming in and expenditures going out; staff has reduced discretionary expenditures over the past two budget cycles.

Re: Fund Balance – Majority of revenues come in between November and January via property and sales taxes three months in arrears; the Fund Balance acts as an important financial reserve for cash flow emergencies, economic opportunities, and downturns, as well as its importance to maintaining bond ratings for issuing and servicing debt; it is closely monitored by Local Government Commission (LGC); County submits audits and financial reports to LGC annually per NCGS; the Fund Balance policy is 15% to 20% of total revenue.

The *Unassigned General Fund Fund Balance* is cash, free and clear, on hand and was at a low point (1%) in FY18 and peaked (23%) in FY25; projecting a 18% Fund Balance for FY26; when County exceeds anything over 20%, it automatically transfers to the CIF; almost $12M was transferred there ($2.1M for increase in risk and liability insurance and workers' comp payments; $10M was appropriated to the Schools; $8M for Self-Insurance fund projected for June; this will deplete any excess revenue in current year).

Re: Summary of All Funds (Total Recommended Expenditures by Fund) **-** The General Fund is roughly $345M; CIF is almost $52M; then subsequent funds from there (Solid Waste Fund - $34.9M; Self-Insurance Fund - $31.9M; Unified Fire District Fund - $13.5M); Other Non-Major Special Revenue Funds is $3.9M; Tourism is $1.5M.

Re: General Fund Highlights - A $345M total budget is a 2% increase over FY26; an average of 1% increase over last two years; FY25 and FY26 budgets were essentially flat while taking on significant increases in debt service and contractual and operating increases that were nondiscretionary; recommended tax rate is flat at 59.9 cents; have about a $5M increase in revenue; had to reduce the CIF transfer by $9.5M to fund some nondiscretionary increases ($5M – Health insurance plan funding; $4.5M for 3% COLA; $1.5M for Public Safety pay plan adjustments; $1M for increase in retirement contribution; $1.5M for HR1 impacts to DSS; $1.1M for Essential IT replacements; $1.1M for Investment grant payouts); CPI inflation was 5.7% over same 2 year period; County had to make significant reductions on its side.

Re: Budget Absorption (General Fund Operating Expenditures) - In FY26, the General Fund was down about 6% or $9M; there was $4M of nondiscretionary increases the County had no control over and County reduced operating expenses by roughly $13M; for FY27, there is a $6M or 4% increase in operating; majority of that is nondiscretionary items including $1.1M in investment grants and $1.1M in IT replacements.

Re: General Fund Revenue – Majority of revenues comes from property tax (roughly 63%); next biggest category is Sales (& Other) Taxes and Intergovernmental & Grants.

Re: Property Tax – Property tax is projected to increase by 3% at a flat tax rate over the prior year; stability is crucial in event of economic downturns; it is the single biggest stable source of revenue unlike sales tax which is based on economic factors.

Re: Sales Tax – projected decrease of 0.2% from FY26; a portion of this is budgeted in CIF restricted for education and economic development purposes; the County's tax levy, based on the ad valorem sales tax basis, hasn't increased as much as municipalities over last few years; due to changes in the distribution of sales tax revenue, the County's share of sales tax went from 67% in 2022 to 61% in 2025; that is what staff projected in current year and next year; this impact has resulted in a loss of $6M annually in sales tax for County; those funds have gone to the municipalities based on their ad valorem calculation.

Re: User Fees – There is about a 4% increase in projected revenue and user fees; some changes are proposed for user fees on page 126 in the presented budget.

Re: General Fund Expenditures – General Fund expenditures ($346M) match General Fund revenues per NCGS; breakdown of expenditures do not include any capital or debt payments for these categories (Education - $60,838,479 or 18%; General Government - $59,550,300 or 17%; Public Safety - $112,176,537 or 32%; Human Services - $88,069,741 or 26%; Culture & Rec / Env. Protection - $10,518,760 or 3%; Transfers out to other funds - $7,824,438 or 2%; Econ. & Physical Development - $6,550,884 or 2%).

Re: Personnel – The proposed budget has a 3% Cost of Living Adjustment (COLA) effective for July, Public Safety pay plan adjustments, and increased funding for health insurance; retirement contribution is increasing 2% from 15.1% and 17.1% up from 16.1% and 14.1% for the prior year; also have five (5) new recommended positions - one (1) is fully funded via Building Inspections funds; two (2) are funded by 100% grants from Maternal and Child Health Programs in Public Health; two (2) are General Fund positions in Public Works and OCI (Office of Capital Improvements); we may be able to draw down funding from Solid Waste for one General Fund position since the OCI Project Manager will be managing a project at Solid Waste.

Re: Operating – Operating increased by $5.6M or 4% over 2026; biggest drivers of that is HRI (a $1.5M increase for County which is impact of FNS Supplemental Nutritional Assistance Program (SNAP); federal government now pays 25% and state/counties pay 75% of SNAP administrative costs; it was previously a 50/50 split; other items included are scheduled IT replacements, investment grants (payouts) and contractual/inflationary increases.

Re: Education – This budget has a recommended flat operating budget ($54,001,704) for the schools; the slight decrease in SROs (School Resource Officers), $2,200,224 vs $2,302,623, is not an actual decrease but a budgeting calculation based on who are in those positions (schools still have same number of SRO positions); debt service increased slightly based on debt service payments less than $100K which has restored some capital funding ($1.2M) to the Schools.

Gaston College has a flat operating budget (FY26 Budget - $6,271,775; FY27 Recommended - $6,271,775); Debt Service (CIF) has decreased some due to retiring some debt (FY26 Budget - $1,376,554; FY27 Recommended- $1,083,997); the capital allocation is flat (FY26 Budget and FY27 Recommended - $797,219).

Re: Community Investment Fund (CIF): There is $52M in CIF, a $3M increase over FY26; this was driven by a large bond issuance last year; the actual schools capital allocation for this year was reduced last year; this includes some County deferred maintenance for some facilities, a restricted portion of sales tax ($30.7M; Article 36 - sales tax for schools) which is roughly $10.5M, and a fund balance appropriation ($11.8M) in this fund (money transferred over from the General Fund per policy); that Fund Balance appropriation within this fund is not sustainable for the duration in future years; however, it is appropriate in this year; next year will have to plan accordingly; CIF funds involves funding for County ($13.3M), Schools ($36.6M), and Gaston College ($1.9M).

Re: Self-Insurance Fund: As health plans and medical insurance continues to rise, revenues for this fund continuously diminish (needs to be higher) and expenditures continually increase; significant administrative costs and expenditures via claims are increasing; there has been no increase in employees' contributions over a decade and employer's contributions has continued to increase.

Reserves within this fund have declined; there was a peak of $19M in insurance reserves in FY20 which is down $3M in FY25; need to appropriate some funds to make this fund solvent and make the necessary change to the health plan which is almost $32M ($5M increase from FY26).

Per County's insurance broker's overview in March, there is a 16% increase for employees and the County itself (we will split that increase); there is no Fund Balance appropriation or transfer to the General Fund; self-insurance fund will remain solvent and needs to be funded appropriately; there will be a $8M transfer in General Fund Fund Balance to this fund prior to June 30th due to projected overage in FY26.

Re: Unified Fire Protection Service Fund: This fund is a balanced and fiscally responsible approach; there is a flat tax rate recommendation of 11.5 cents which will support operations while planning for future needs with no additional burden on taxpayers; this is roughly $13.5M in expenditures and revenues.

Re: Looking Forward: The County will continue to be process improvement oriented, do long-term planning for capital projects, sustainability within budget, recruit and retain economic development opportunities when necessary, and implement feedback received from bond rating agencies in prior years.

Re: Next Steps: Budget will be available for public review online, at the Main Library and Administration Office between now and May 12th; BOC will hold a public hearing on May 12th and consider adoption of the FY27 Budget at that time.

He thanked the BOC, Budget/Finance staff, organizational leadership, HR and Communications staff and departmental budget contacts for all of their work and participation in the budget process; advised he would take questions at this time.

The FY27 Manager's Recommended Budget Message is set forth as Exhibit A of these Minutes.

Chairman Brown called for questions from the BOC.

Commissioner Fraley thanked the County Manager for the presentation and directed the County Manager and staff to return with options for Board consideration, including potential expenditure reductions, tax increase, or a combination thereof, in order to more closely align the budget with the School System's original request of approximately $68 million. The options should clearly outline the tradeoffs associated with any proposed adjustments, including what expenditures would need to be reduced to achieve savings and what impact a potential tax increase would have on taxpayers. He noted that the Board may need to identify approximately $10–$12 million in additional funding options for consideration at the next meeting.

The County Manager advised staff had not received the School's original request; he would get with its Superintendent to discuss it.

Commissioner Bailey referenced Johnston County's budget of approximately $402 million compared to the County's budget of approximately $475 million (excluding transfers). He further noted that Johnston County allocates approximately $93 million to its school system, compared to the County's approximately $81 million. He expressed interest in seeing options to increase funding for the school system and noted that Commissioner Hovis had also discussed potential supplemental funding ideas.

The County Manager advised the County's budget is $475M excluding transfers.

Commissioner Cloninger requested some options as well.

Chairman Brown referenced prior discussion regarding property taxes and the impact of revaluation, noting the development of approximately 16,000 new homes within a municipality and questioning why assessed values do not meet the County's service needs. He requested clarification from the County Manager regarding how these valuations affect County revenues and overall budget capacity.

The County Manager explained that there is a break-even threshold for residential development in terms of property value needed to adequately fund services provided to each household. He stated the County is not meeting that threshold and noted that the Board of Commissioners does not control most residential development approvals, which occur within municipalities. He further explained that the County is required to provide services to these areas despite receiving insufficient revenue to fully support the associated costs. He added that, compared to neighboring counties such as Union and Mecklenburg, Gaston County's average home values remain significantly lower, in some cases by hundreds of thousands of dollars, and while values have increased, they have not increased at the same level as surrounding jurisdictions.

Chairman Brown further referenced the ad valorem distribution structure and its impact on the County's overall budget process. He thanked members of the public who spoke during the meeting and stated that citizen concerns and correspondence have been received and heard by the Board. He noted that the School System determines how County funding is allocated once appropriated. He also expressed appreciation to the Board of Commissioners for previously approving approximately $10 million in additional funding to address a school-related deficit, noting that without that action, approximately 400 positions would have been eliminated effective May 1 rather than July 1.

The County Manager explained that sales tax distributions are allocated on an ad valorem basis, with revenues distributed among jurisdictions according to their relative property tax levies. He noted that when the County lowers its tax rate while municipalities maintain higher rates, municipalities receive a larger share of sales tax revenues under the formula, effectively benefiting from higher tax levies. He further stated that alternative distribution methods, such as per capita allocation, would not be more advantageous to the County. He noted the current distribution method has reduced County revenues by an estimated $6 million over the past four years and is expected to continue affecting revenues in the future.

Commissioner Hovis stated that countywide property revaluations are conducted pursuant to North Carolina General Statute requirements and noted that the Board of Commissioners has sought to maintain a four-year revaluation cycle. He advised that another revaluation is anticipated in January 2027 and emphasized the County's responsibility to meet benchmarks established by the Local Government Commission (LGC). He noted that the Board has worked to manage County finances by balancing revenues and expenditures while maintaining fiscal stability.

He commended County Manager Rhoden for his contributions to the County's financial position, noting that the County's improved fiscal condition enabled it to respond to the school system's recent funding needs.

Commissioner Hovis cited rising diesel fuel costs as an example of financial pressures facing Gaston County Schools. He stated that since 2022 the school system has been reimbursed at the State contract rate of $1.80 per gallon, while actual fuel costs have increased significantly, resulting in additional operating expenses for school transportation. He noted that these costs are largely influenced by State funding policies rather than the County budget.

The County has utilized property tax revenues as effectively as possible but continues to face challenges meeting all funding needs. He expressed support for pursuing an additional quarter-cent sales tax dedicated to education and advised that he would later present a resolution requesting the General Assembly authorize the reallocation of an existing quarter-cent sales tax for educational purposes. He stated that the proposal could generate approximately $9.5 million to $11 million annually and would require voter approval through a referendum.

Commissioner Hovis stated that additional education funding could improve the County's competitiveness in teacher supplemental pay by moving Gaston County closer to the midpoint of comparable school districts and above the statewide average. He noted that Gaston County's tax base limits its ability to compete with larger districts such as Charlotte-Mecklenburg and suggested that the State should explore options to reduce disparities in teacher supplemental pay among school systems.

Commissioner Hovis concluded by encouraging collaboration among elected officials, educators, and citizens in pursuing additional education funding opportunities and reiterated his longstanding support for public education in Gaston County.

Chairman Brown recognized Commissioner Bailey.

Commissioner Bailey stated that he had spoken with several developers who indicated they were pursuing projects outside Gaston County because some municipalities favor higher-density or more affordable housing developments over custom home construction. He expressed concern that limiting higher-value residential development may reduce opportunities to expand the County's tax base and help offset the cost of providing public services.

He asked what value a newly constructed home must reach to generate sufficient tax revenue to offset the cost of County services.

The County Manager responded that, for new residential construction, the estimated break-even value exceeds $600,000, noting that existing homes are already supported by the current tax base.

Commissioner Bailey stated that some developers have proposed higher-value residential projects, including custom homes priced at approximately $1M, which could contribute additional tax revenue and attract residents who would further support the local economy. He expressed concern that overreliance on lower-priced housing could increase demands on County services without generating comparable tax revenue. While acknowledging the need for affordable housing, he emphasized the importance of maintaining a balanced mix of housing types and price points.

He encouraged municipalities to consider housing policies that support a broader range of residential development opportunities in order to strengthen the County's tax base and accommodate prospective residents seeking higher-value homes.

Chairman Brown thanked the County Manager for his attentiveness and noted the relationship between residential growth and school capacity needs. He stated that development occurring within municipalities can have a direct impact on the school system by increasing student enrollment and potentially creating a need for additional school facilities or adjustments to attendance boundaries. He encouraged those present to remain mindful of the long-term effects of growth and development decisions.

He acknowledged the public feedback and communications received by the Board and emphasized the Board's willingness to explore various options to support the school system. He noted that the Board had previously discussed matching funds for teacher supplements and had sought a corresponding commitment from Gaston County Schools. He stated that the Board has considered multiple approaches to providing assistance and remains committed to identifying opportunities for support.

Chairman Brown further remarked that the school system is an important component of the County's economic development efforts and emphasized that the Board values its role in the community. He concluded that the Board has delayed or deferred other projects over the years in order to address competing priorities and thanked those in attendance for their participation and input.

Other Matters

Commissioner Fraley asked about the increase in the employer retirement contribution rate from 15.1% to 17.1%, including the associated dollar impact and whether the County was required to make the contribution to the State retirement system.

The County Manager responded that the increase represents a cost of slightly more than $1M and noted that the County has no control over the contribution rate, which is established through the State retirement system.

Commissioner Fraley further inquired whether approximately 85% of County expenditures are mandated.

The County Manager stated that the majority of County expenditures are required by either the federal or state government, explaining that counties function as an extension of state government and are responsible for carrying out numerous mandated services. He noted that counties have significantly more statutory responsibilities than municipalities and, therefore, less discretion in how a substantial portion of their budgets is allocated.

Discussion of Additional ¼ Cent Sales Tax for Supplemental School Funding:

Commissioner Hovis stated that in order for Gaston County to reach the midpoint of its peer group regarding teacher supplements, an estimated $6.7M increase in recurring funding would be required. He noted this would place the County slightly above the State average per teacher, approximately $7,554 annually.

He indicated he would bring forward a resolution for consideration by the Board of Commissioners to be transmitted to the County's legislative delegation requesting authorization to repurpose a quarter-cent sales tax for education purposes. He stated the proposed change could generate approximately $9.5M to $11M annually. He further noted that, due to the sales tax distribution formula, the County effectively receives only about 70 percent of locally generated sales tax revenue, as a portion is paid by non-county residents.

Commissioner Hovis referenced prior capital financing efforts, noting that the County's past $250M bond issuance advanced multiple capital projects. He stated that while the County successfully fulfilled its commitments under prior bond obligations, certain projects, including Belmont Middle School, were not completed as originally contemplated due to debt service constraints. He added that future debt obligations will decrease as existing bond issues are retired, creating potential capacity for alternative funding approaches.

The proposed approach would provide a new revenue source and that, based on his discussions with the Board, there was general agreement to pursue legislative authorization. He noted that if approved by the General Assembly, the measure would require voter approval and could appear on the November ballot, with a legislative deadline of June 6 to proceed.

He asked the BOC to vote on adding the proposed Resolution to the Agenda.

On motion introduced by Commissioner Keigher and seconded by Commissioner Fraley, the BOC unanimously added the Resolution to the Agenda.

Chairman Brown called for a motion to approve.

2026-147 To Request Legislation Modifying North Carolina General Statute 105, Article 43 to Authorize the Use of Revenue Collected for Supplemental School Fund

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved **2026-147** as follows:

WHEREAS, the Gaston County Board of Commissioners is committed to promoting the educational success of students in Gaston County and recognizes that a strong public school system is essential to the economic vitality and quality of life of the community; and,

WHEREAS, Gaston County Schools face increasing financial demands related to instructional programs, student support services, and teacher recruitment and retention, which are not fully met through existing state funding sources; and,

WHEREAS, the Local Government Public Transportation Sales Tax Act (NCGS Ch. 105, Art. 43) authorizes counties to levy a one-quarter percent (.25%) local sales and use tax, with proceeds currently restricted to public transportation purposes; and, WHEREAS, Gaston County does not operate a countywide public transportation system that needs the revenue capacity afforded by the Article 43 sales and use tax; and,

WHEREAS, the Board believes that Gaston County residents should be afforded flexibility, through local legislation, to allocate Article 43 sales and use tax revenues in a manner that best addresses demonstrated local needs; and,

WHEREAS, enabling Gaston County to use Article 43 sales and use tax proceeds for supplemental funding for public schools, rather than exclusively for transportation, would provide a stable and locally controlled revenue stream to enhance educational opportunities without increasing the property tax burden; and,

WHEREAS, the Board desires to formally request the County's legislative delegation to sponsor and support such local legislation during the upcoming session of the General Assembly.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that:

1. Legislative Request: The Board respectfully requests that the North Carolina General Assembly enact local legislation applicable to Gaston County authorizing the use of Article 43 local sales and use tax proceeds for supplemental funding of Gaston County Schools, in lieu of or in addition to transportation purposes, and at a rate not to exceed one-half percent (.25%) or some lesser amount, as determined by the Board and the voters.

2. Intended Use of Funds: The Board expresses its intent that any revenues authorized pursuant to such legislation be used solely to supplement, not supplant existing state and local funding for public education.

3. Support of Delegation: The Gaston County legislative delegation is requested to sponsor, introduce, and advocate for the requested local legislation and to work with county officials to ensure that the legislation reflects the needs and priorities of Gaston County.

4. Transmission of Resolution: The Clerk to the Board is directed to transmit a copy of this Resolution to the members of the Gaston County legislative delegation and to other appropriate officials of the North Carolina General Assembly.

County Attorney's Report

Closed Session Re: NCGS 143-318.11(a)(1) Confidential Information; (3) Attorney-Client Privilege; (6) Personnel Matters

On motion introduced by Commissioner Hovis and seconded by Commissioner Bailey, the BOC unanimously entered into Closed Session pursuant to *NCGS 143-318.11(a)(1) Confidential Information; (3) Attorney-Client Privilege; (6) Personnel Matters* at 8:00 pm.

On motion introduced by Commissioner Shehan and seconded by Commissioner Bailey, the BOC unanimously entered into Open Session at 8:57 pm.

Chairman Brown deferred to the County Attorney.

The County Attorney requested *that the motion be had to authorize the County Manager to execute a settlement agreement to resolve outstanding litigation, including payment of not to exceed $350k and authorize an appropriation from the General Fund Fund Balance to fund that settlement subject to review and approval of the County Attorney*.

Chairman Brown called for a motion to approve.

COMMISSIONER'S COURT APRIL 28, 2026

GASTON COUNTY, NORTH CAROLINA

2026-148 To Appropriate General Fund Fund Balance to Pay Settlement Costs ($350,000) and Authorize the County Manager to Execute a Settlement Agreement

On motion introduced by Commissioner Bailey and seconded by Commissioner Fraley, the BOC approved **2026-148**, per Budget Change Request:

The vote carried as follows:
Ayes: Commissioners Bailey, Brown, Cloninger, Fraley, Hovis, Keigher
Nay: Commissioner Shehan

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(350,000.00)
Uninsured Cost	1000-NDP-000-00000-InsSet-LegalEx-0000-01-530025-	350,000.00

Adjournment

By unanimous consent, Chairman Brown adjourned the Regular Meeting of April 28, 2026 at 8:58pm.

(All aforementioned documents are on file with the Clerk to the Board.)

Chad Brown, Chairman
Gaston County Board of Commissioners

Donna S. Buff
Clerk to the Board

SEAL

Introduction

Transmittal Letter

GASTON COUNTY **County Manager**

128 West Main Avenue
P.O. Box 1578
Gastonia, North Carolina 28053-1578

Phone: (704) 866-3101
Fax: (704) 866-3147
Email: Matthew.Rhoten@gastongov.com

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

I am pleased to present for your consideration the Fiscal Year 2027 (FY27) Recommended Budget. This balanced budget has been prepared in compliance with the Local Government Budget and Fiscal Control Act, and reflects months of complex, deliberate work by staff, thoughtful collaboration during multiple Board work sessions, and the guiding principles of the County's updated FY26-28 Strategic Plan.

The total recommended net budget is $475.3 million including all funds. The recommended General Fund budget is $345.5 million, a 2% increase from the FY26 Adopted Budget. I am recommending a flat tax rate of 59.9¢ per $100 of assessed valuation. This is the last budget before the 2027 revaluation is effective, and stability is crucial in an uncertain socio-economic climate where sales tax and intergovernmental revenue is more volatile.

This has been a particularly challenging budget process. With a projected $5 million increase in General Fund revenue, there are limited resources to fund the significant requests made by County departments and partner agencies in addition to non-discretionary increases in expenditures due to mandates by the state or federal government, inflation, or other budgetary pressures like the soaring cost of healthcare. In fact, the $5 million increase in revenue only funds the necessary increase in health insurance plan funding, if the County moves forward with its broker's recommended plan changes.

Over the past three months, staff worked diligently to identify cost savings and reduce budgeted personnel and operating expenditures without negatively impacting service provision. This work, along with minimal new positions and capital projects and a significant reduction in General Fund dollars being transferred to the Community Investment Fund (CIF) put the County in the position to balance the budget without proposing an increase in the tax rate or appropriating General Fund fund balance. The reduction to the CIF transfer is not sustainable if the County is committed to long-term capital planning and should be restored as part of the FY28 budget. Regarding personnel expenditures, I am recommending:

- A 3% Cost-of-Living-Adjustment (COLA) for employees effective the first full pay period of July 2026
- Pay plan adjustments for critical Public Safety positions
- Five new full-time positions: 2 Project Managers, 1 Case Manager (100% grant funded), 1 Interpreter (100% grant funded), and 1 Administrative Assistant (100% fee funded)
- Increased state retirement system contributions: 15.1% for general employees and 17.1% for LEO

- Increased health insurance plan contributions for both the County and employees

Our workforce is our greatest asset, and these investments will help retain skilled employees while preserving long-term fiscal stability. I am also recommending flat operating allocations for both Gaston County Schools and Gaston College due to the same budget constraints impacting our County

GASTON COUNTY **County Manager**

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departments. I am recommending the reinstatement of an annual capital allocation for the school system, and continuation of the College's capital allocation, both of which are funded in the CIF.

The FY27 Recommended Budget summarized and discussed throughout the enclosed document balances present-day service demands and long-term fiscal responsibility. It is built on a foundation of accountability, efficiency, and transparency, and positions the County to continue providing high-quality services amid a changing fiscal landscape. The County remains committed to being good stewards of public funds and to improving the quality of life for all residents of Gaston County.

Respectfully submitted,

Matthew Rhoten
County Manager

FY 2027 Manager’s Recommended Budget

April 28, 2026

GASTON COUNTY

Outline

1) Budget Context

2) FY27 Budget Summary
   - Summary of All Funds
   - General Fund
   - Community Investment Fund
   - Self-Insurance Fund
   - Unified Fire Protection Service Fund

3) Looking Forward

2

Budget Context

3

Budget Context

Current State

- FY25 Audit
  - Exceeded General Fund policy range and transferred to CIF
- General Fund through March 2026:
  - 75% revenue received
  - 58% expenditures spent
- Departments submitted business plans that align to County's Strategic Plan


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Gaston County North Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

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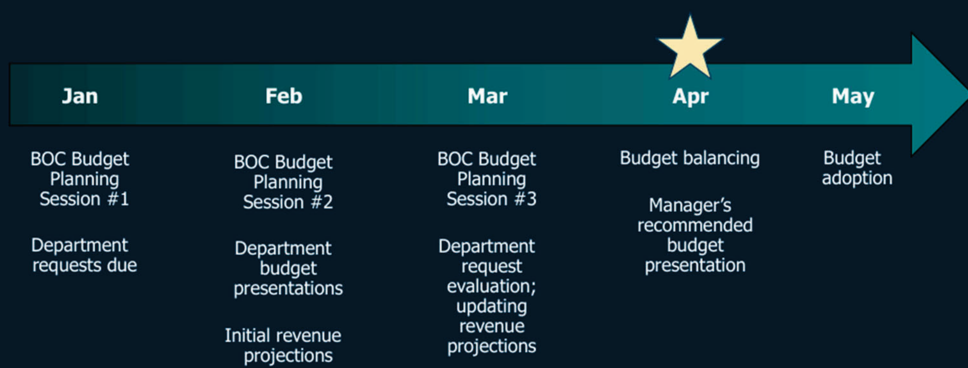
Budget Context

FY27 Budget Process Overview



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Budget Context

County Manager Priorities

- Strengthen relationships with municipal, regional and community partners
- Focus on necessary capital infrastructure projects
- Prioritize initiatives to save taxpayer dollars and explore ways to be more effective and efficient with service delivery
- Emphasis on transparency, accountability, and citizen engagement
- Continued focus on bringing new industries to Gaston County
- Diversify housing, bringing in high-end single and multi-family developments to support business recruitment

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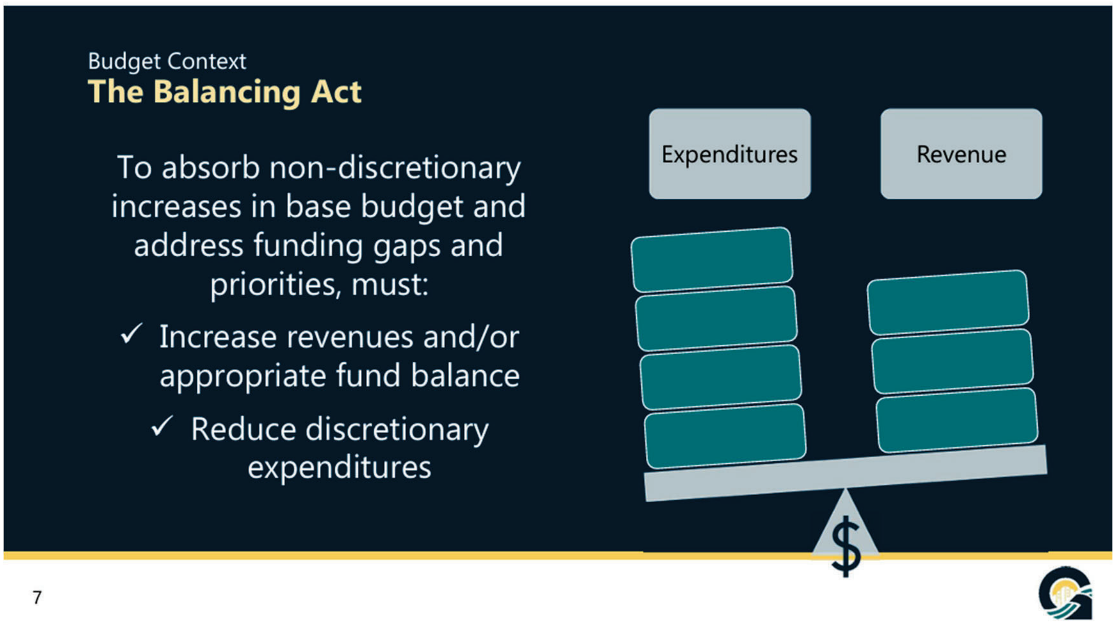
Budget Context
The Balancing Act
To absorb non-discretionary increases in base budget and address funding gaps and priorities, must:
✓ Increase revenues and/or appropriate fund balance
✓ Reduce discretionary expenditures
Expenditures
Revenue
$
7


Budget Context
Fund Balance
MOODY'S
S&P Global
• Majority of revenue comes in November-January because of property tax cycle; Allows for continuity of operations
• Important factor in credit ratings
• Higher ratings → Lower interest rates → Lower burden on taxpayers
• Critical to have in case of emergencies; Gives the County flexibility and improves ability to respond
• ex. Natural emergency, recession, pandemic
• Closely monitored by the Local Government Commission (LGC)
• 15-20% of total revenue is target range per County's financial policies
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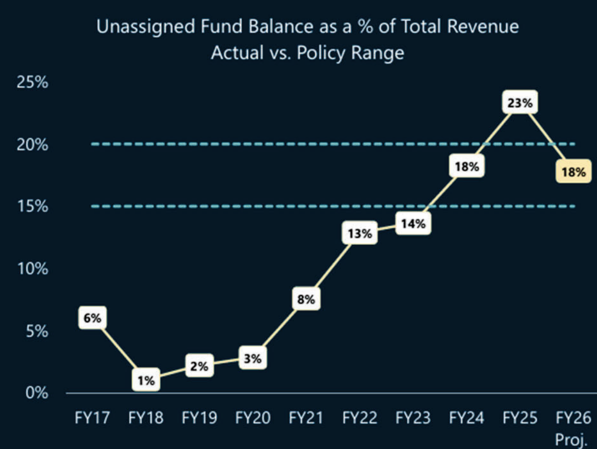
Budget Context
Fund Balance

Unassigned GF fund balance projected[1] to be at FY24 level after:

- $11.95m to CIF after exceeding policy range in FY25
- $2.1m for risk and liability insurance and workers' comp.
- $10m for GC Schools
- $8m to Self-Insurance Fund (to be done in June 2026)



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[1] Preliminary estimate as of 4/8/26 and only reflects appropriations made through March 2026 plus the anticipated $8m appropriation for the Self-Insurance Fund.

FY27 Budget Summary

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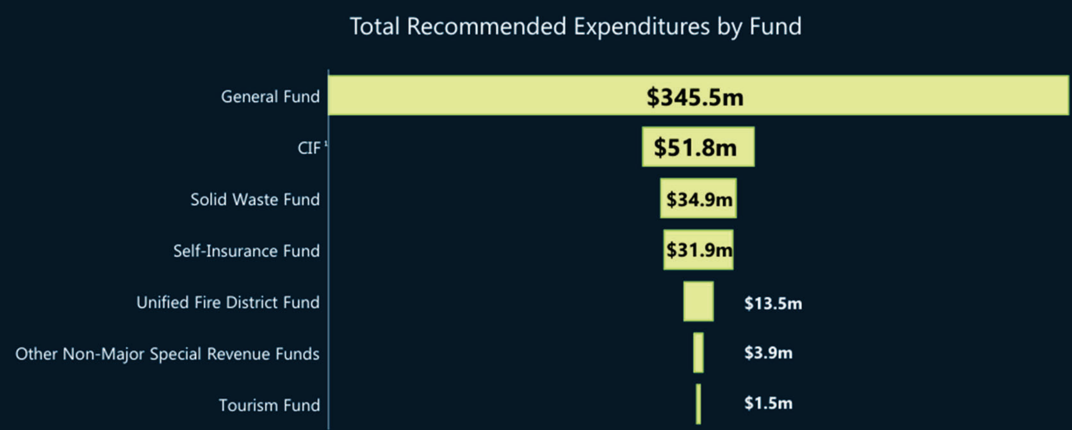
FY27 Budget Summary

Summary of All Funds



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[1] The $51.8m CIF budget shown here includes debt service and capital expenditures in the Debt Service Fund and Capital Improvements Fund. The CIF itself captures all revenues; the fund's expenditures are only transfers out to the Debt Service Fund and Capital Improvements Fund.

FY27 Budget Summary

General Fund Highlights

- **$345,529,139** total budget, a **2%** increase from FY26
- Flat **59.9¢** tax rate
- $5m increase in revenue and $9.5m cut to CIF transfer necessary to fund:

1%
average increase in budget over 2 years

5.7%
CPI inflation[1] during same time frame

$5m	Health insurance plan funding
$4.5m	3% COLA
$1.5m	Public Safety pay plan adjustments
$1m	Increase in retirement contribution
$1.5m	HR1 impacts to DSS
$1.1m	Essential IT replacements
$1.1m	Investment grant payouts

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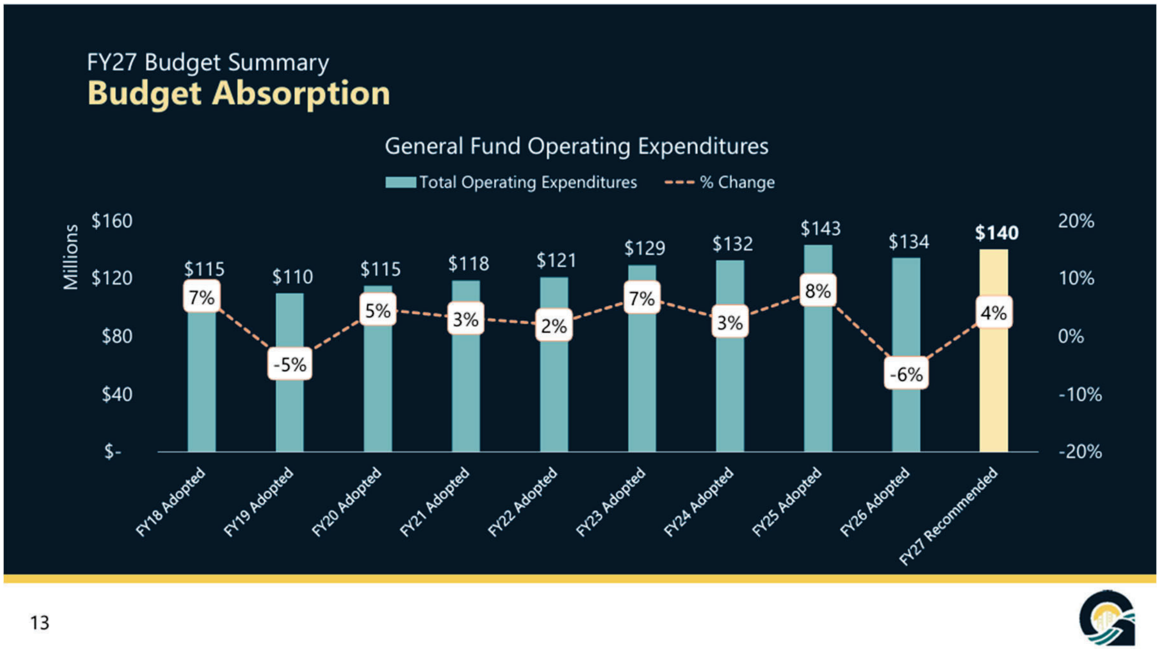
[1] Calculated using U.S. Bureau of Labor Statistics CPI Inflation Calculator comparing March 2024 to March 2026


FY27 Budget Summary
Budget Absorption
General Fund Operating Expenditures
Total Operating Expenditures
% Change
Millions
$160
$120
$80
$40
$-
20%
10%
0%
-10%
-20%
$115
$110
$115
$118
$121
$129
$132
$143
$134
$140
7%
-5%
5%
3%
2%
7%
3%
8%
-6%
4%
FY18 Adopted
FY19 Adopted
FY20 Adopted
FY21 Adopted
FY22 Adopted
FY23 Adopted
FY24 Adopted
FY25 Adopted
FY26 Adopted
FY27 Recommended
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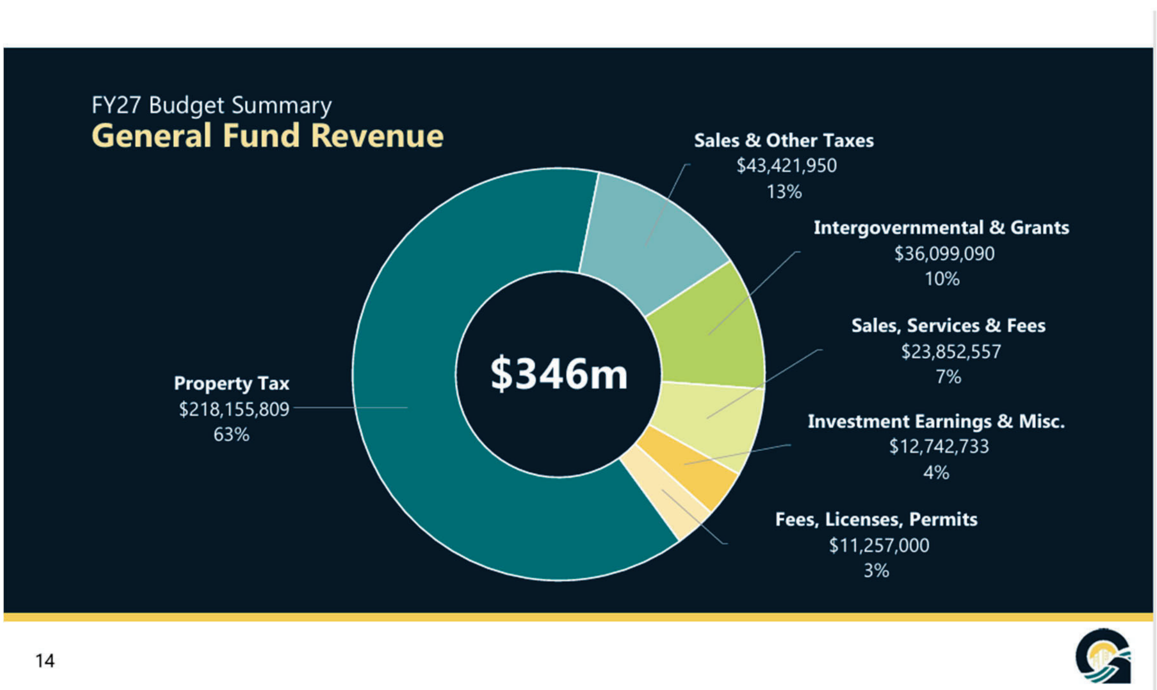
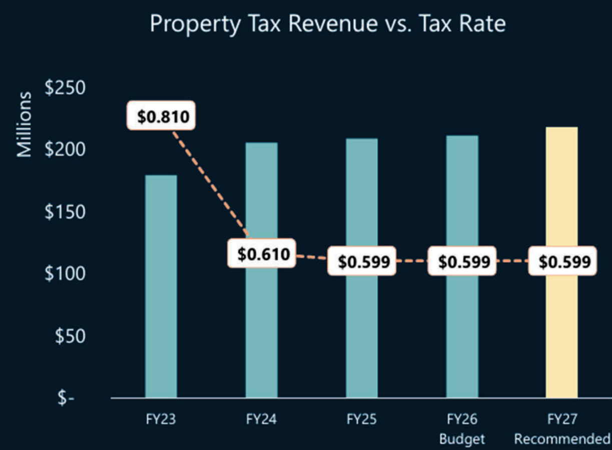

FY27 Budget Summary
General Fund Revenue
$346m
Sales & Other Taxes
$43,421,950
13%
Intergovernmental & Grants
$36,099,090
10%
Sales, Services & Fees
$23,852,557
7%
Investment Earnings & Misc.
$12,742,733
4%
Fees, Licenses, Permits
$11,257,000
3%
Property Tax
$218,155,809
63%
14

FY27 Budget Summary

Property Tax

- **3%** increase in projected revenue at flat tax rate
- Stability crucial in an uncertain economic climate (sales tax and state/federal funds)



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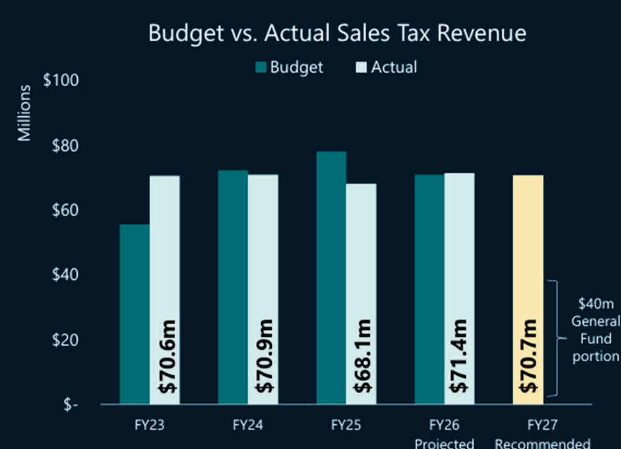
FY27 Budget Summary

Sales Tax

- Projected revenue **-0.2% decrease** from FY26 budget
- More volatile than property tax; County share decreased due to tax rate changes
- Portion budgeted in CIF is restricted for education and economic development



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FY27 Budget Summary

Sales Tax

- County's tax levy didn't increase as much as its municipalities
- Between 2022-2025, the County's share of sales tax decreased from 67% to 61%
  - On track for 61% in FY26 as well
- As a result, the County's share of sales tax was reduced by ~$6m last year

Ad Valorem Distribution of Sales Taxes[1]

	2022	2025	Δ
County	67%	61%	**-6%**
Cities	33%	39%	**+6%**

Total FY25 Sales Tax	**$111m**
Gaston's share @ 61%	$68m
Gaston's share @ 67%	$74m
	-$6m

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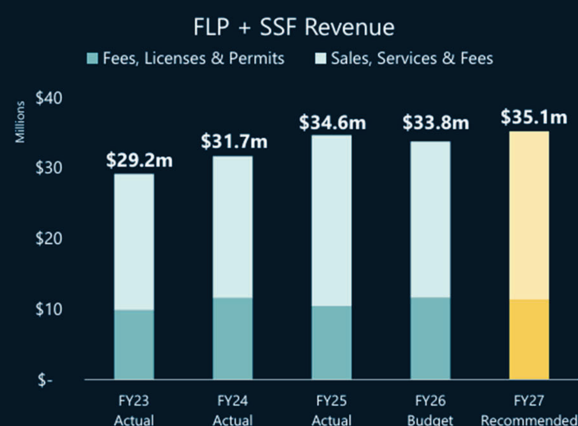
[1] Actuals are collected from NCDOR's County Distributions Summary Report. There are small differences between NCDOR's report and actual revenue recorded in the County's financial systems and Audit due to timing. The County fiscal year runs July-June.

FY27 Budget Summary

User Fees

- **4%** increase in projected revenue
- Changes proposed for:
  - ACCESS
  - Animal Care & Enforcement
  - County Police
  - Emergency Management & Fire Svcs.
  - Natural Resources
  - Parks & Recreation
  - Planning & Zoning
  - Public Health
  - Solid Waste
- Recommended fee schedule on pg. 126 of budget book



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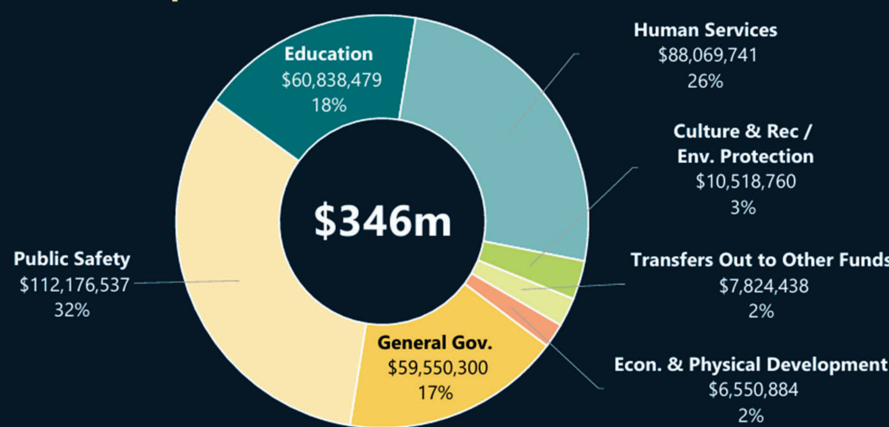
FY27 Budget Summary

General Fund Expenditures



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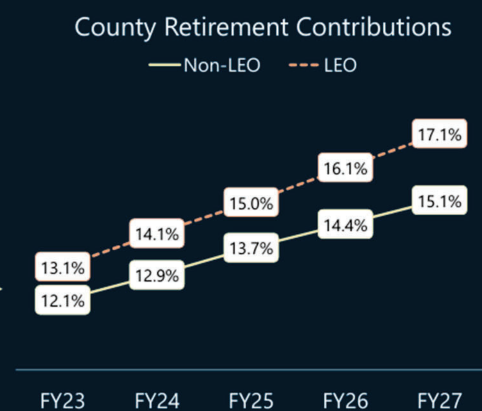
FY27 Budget Summary

Personnel

Highlights

- 3% COLA effective in July
- Public Safety pay plan adjustments
- Increased funding for health insurance plan
- Retirement contribution increasing to 15.1%, and 17.1% for LEO
- 5 new positions recommended



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FY27 Budget Summary
Personnel

Recommended New Positions

- 1 Administrative Assistant in Building Inspections (100% fee funded)
- 1 Nurse Case Manager and 1 Interpreter for a 100% grant funded Maternal & Child Health program in Public Health
- 2 Project Managers, 1 in Public Works and 1 in the Office of Capital Improvements

Function	FY26	Requests	FY27
Public Safety[1]	746	97	747 (+1)
Human Services	636	6	638 (+2)
General Government	235	6	237 (+2)
Culture & Recreation	74	7	74
Economic & Physical Development	34	2	34
Solid Waste	30	0	30
Total FT Positions	**1,755**	**118**	**1,760**

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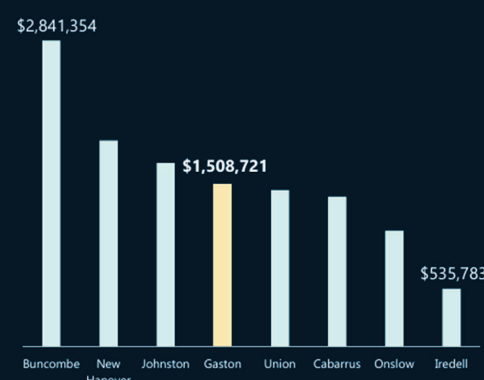
[1] Building Inspections is funded within the Public Safety function.

FY27 Budget Summary
Operating

Highlights

- Overall $5.6m increase (4%) from FY26
- Local impacts of HR1:
  - Largest local budget impact to FNS Supplemental Nutrition Assistance Program (SNAP)
  - Federal gov. to pay 25% of administrative costs and state and counties to pay 75% (Previously 50/50)
- Other drivers: Scheduled IT replacements, investment grant payouts, contractual/inflationary increases

Est. Increase in County Share of SNAP
NC Counties with 200-300k Population



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FY27 Budget Summary

Education

Gaston County Schools	FY26 Budget	FY27 Recommended
Operating Allocation	$54,001,704	$54,001,704
SROs	$2,302,623	$2,200,224
Commissioners School of Excellence	$65,000	$65,000
Debt Service (CIF)	$35,361,046	$35,413,254
Capital Allocation (CIF)	$0	$1,227,000
Total Allocation, All Funds	**$91,730,373**	**$92,907,182**

Gaston College	FY26 Budget	FY27 Recommended
Operating Allocation	$6,271,775	$6,271,775
Debt Service (CIF)	$1,376,554	$1,083,997
Capital Allocation (CIF)	$797,219	$797,219
Total Allocation, All Funds	**$8,445,548**	**$8,152,991**

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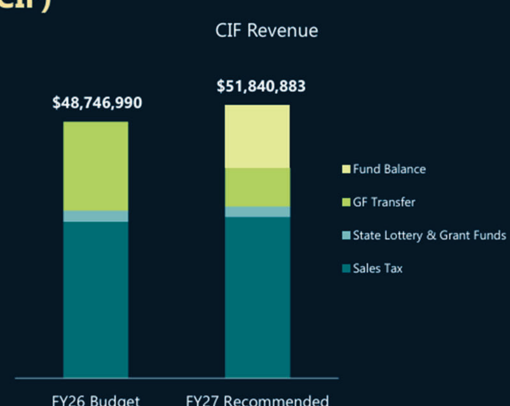
FY27 Budget Summary

Community Investment Fund (CIF)

Highlights

- **$51,840,883** total budget, a **$3m** increase from FY26
  - Driven by reinstatement of GC Schools' annual capital allocation and County deferred maintenance; Zero funds allocated in FY26 due to budget constraints
- Restricted portion of sales tax = $30.7m
- $11.8m fund balance appropriation required due to cut to transfer from General Fund



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FY27 Budget Summary

Community Investment Fund (CIF)

Recommending funding for projects in 3 "buckets":

County
$13.3m

- Existing debt service
- Projected debt service for replacement vehicles
- Repairs and deferred maintenance
- Departmental furn/equip >$5k

Gaston County Schools
$36.6m

- Existing debt service
- Annual capital allocation

Gaston College
$1.9m

- Existing debt service
- Annual capital allocation

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FY27 Budget Summary

Self-Insurance Fund

Medical plan is paid for in a separate internal service fund called the Self-Insurance Fund, but still funded by the General Fund:

Revenues = Employer contributions from County's General Fund
+ Employee contributions
+ Investment earnings

Expenditures = Claims
+ HSA contributions
+ Administrative fees
+ Other professional services

The Growing Budget Gap

Expenditures

Increasing claims and cost of medical care

Addition of telemedicine benefits

Revenue

No increase in employee contributions

No increase in employer contributions (County General Fund)

Declining reserves due to subsidization of General Fund via transfers out

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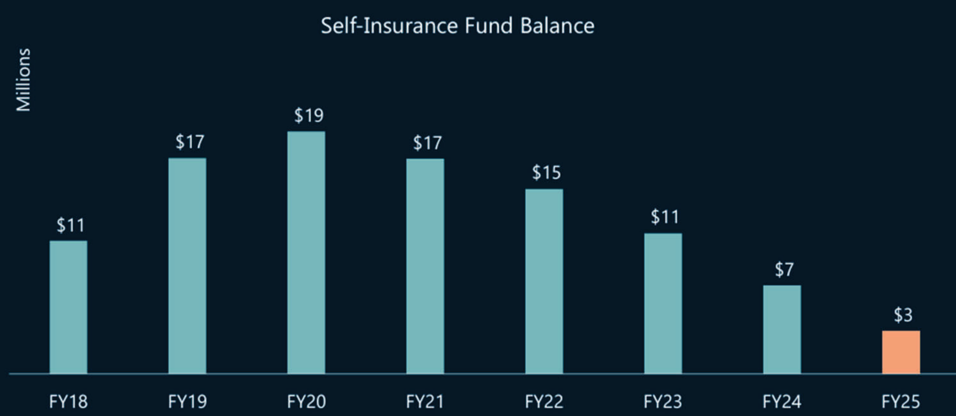
FY27 Budget Summary

Self-Insurance Fund



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FY27 Budget Summary

Self-Insurance Fund

Highlights

- **$31,946,802** total budget, a **$5m** increase from FY26
- Based on plan changes recommended by the County's broker at the March Budget Planning Session
- 16% increase for County and employee contributions
- No fund balance appropriation or transfer to General Fund
  - Will need to transfer approximately $8m in General Fund fund balance before June 30th due to projected overage in FY26 and diminished reserves

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FY27 Budget Summary

Unified Fire Protection Service Fund

Highlights

- Balanced and fiscally responsible approach
- Flat tax rate recommended in FY27; Supports current operations while planning for future needs with no additional burden on taxpayers

Personnel

- No increase in personnel funding
- Staffing levels remain consistent with current year

Operating

- Focused on sustaining current service levels
- Modest increase to support rising costs
- Covers fuel, maintenance, and daily service delivery

Capital / Future Planning

- Focus on future replacement of fire engines and major apparatus
- Addresses long lead times and rising equipment costs
- Reduces large budget spikes in future

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Looking Forward

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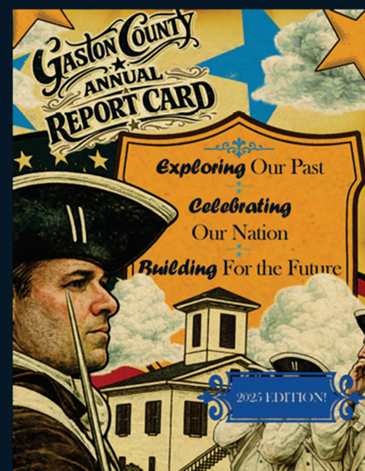
Looking Forward
Future Work

- ❑ **Process Improvement**
  - Ongoing process efficiency and cost recovery analyses
  - Risk management
  - Funding of mandated services
- ❑ **Long-term Planning**
  - Capital Improvement Plan
  - Self-Insurance Fund sustainability
- ❑ **Economic Development**
  - Feedback from recent bond rating
  - Planning for future infrastructure needs



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Looking Forward
Next Steps

April 28th-May 12th	May 12th	July 1st
FY 2027 Budget available for public review online and in person	Public hearing and FY 2027 Budget adoption	FY 2027 begins

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Looking Forward

Thank You

- County commissioners
- Budget and Finance staff
- Organization and departmental leadership
- Human Resources staff
- Communications staff
- Budget contacts in departments

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FY 2027

Manager’s Recommended Budget

April 28, 2026

GASTON COUNTY