



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Financial and Management Services - Budget

Board Action

File #: 26-284

Commissioner Brown - Financial and Management Services - Budget - To Appropriate Funds to Purchase FY27 Vehicles and Approve the Reimbursement Declaration **(\$4,282,909 Total Appropriation; Maximum of \$4,129,151 to be Financed)**

STAFF CONTACT

Taylor Ricci - Budget - 704-866-3122

Kyle Sutherland - Finance - 704-866-3130

Wilson Lemly - Public Works - 704-866-3138

BUDGET IMPACT

CIF: Increase fund balance appropriation by \$4,129,151. Increase transfers out by \$4,129,151

Capital Fund: Increase transfers in by \$4,129,151. Increase capital expenditures by \$4,129,151.

Building Inspections Vehicles

General Fund: Increase restricted fund balance appropriation by \$153,758. Increase transfers out by \$153,758.

CIF: Increase transfers in by \$153,758. Increase transfers out by \$153,758.

Capital Fund: Increase transfers in by \$153,758. Increase capital expenditures by \$153,758.

BACKGROUND

This appropriation and Reimbursement Declaration gives the County the ability to place orders for new and replacement vehicles that will be financed later in the fiscal year. The CIF fund balance appropriation (\$4,129,151) will be reimbursed with a financing package later in the fiscal year, but the appropriation of restricted Building Inspections fund balance (\$153,758) will not. Estimated financing payments and upfit costs for the vehicles on the attached list were included in the FY27 Adopted Budget.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request (BCR), Reimbursement Declaration, FY27 Vehicle Purchase List

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeigher	SShehan	Vote
2026-256	07/28/2026	TK	AF	N	A	A	A	A	A	A	6 - 1

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**DECLARATION OF OFFICIAL INTENT
TO REIMBURSE CERTAIN EXPENDITURES**

I, Kyle Sutherland, Finance Director of the County of Gaston, North Carolina (the "County"), having been designated by the Board of Commissioners for the County pursuant to a resolution passed by said Board on April 13, 2006 as a person authorized to declare official intent on behalf of the County to reimburse certain expenditures with the proceeds of debt to be issued or incurred by the County, DO HEREBY DECLARE, on behalf of the County, as follows:

1. This declaration of official intent is made pursuant to Treasury Regulation Section 1.150-2, promulgated by the United States Department of Treasury, to declare expressly the intention of the County to reimburse itself with the proceeds of tax-exempt debt to be hereafter issued or incurred by the County for certain expenditures paid by the County for the expenditures (described below).
2. The expenditures for which the County reasonably expects to reimburse itself with the proceeds of tax-exempt debt to be hereafter issued or incurred by the County include costs of acquiring vehicles, ambulances, and equipment for the County Departments.
3. Up to \$4,129,151 is the maximum principal amount of tax-exempt debt reasonably expected to be hereafter issued or incurred for the purpose of paying the costs of vehicles, ambulances, and equipment for the County Departments.

WITNESS my hand this 28th day of July, 2026.

Kyle Sutherland
Finance Director

FY27 New and Replacement Vehicles

Dpt/Div	Type	If replacement vehicle, vehicle # being replaced	Description / Type	Est. Amount to be Financed
GEMS (EMS-000)	Replacement Vehicle	871	M2 Ambulance	\$ 618,031
GEMS (EMS-000)	Replacement Vehicle	863	F-600 Ambulance	\$ 543,068
GEMS (EMS-000)	Replacement Vehicle	864	F-600 Ambulance	\$ 543,068
GEMS (EMS-000)	Replacement Vehicle	942	Transit T-350 HD Ambulance	\$ 294,578
GEMS (EMS-000)	Replacement Vehicle	944	Transit T-350 HD Ambulance	\$ 294,578
GEMS (EMS-000)	Replacement Vehicle	945	Transit T-350 HD Ambulance	\$ 294,578
GEMS (EMS-000)	Replacement Vehicle	948	Transit T-350 HD Ambulance	\$ 294,578
GEMS (EMS-000)	Replacement Vehicle	879	Transit T-350 HR Van	\$ 115,000
County Police (GPD-000)	Replacement Vehicle	405	Interceptor	\$ 53,500
County Police (GPD-000)	Replacement Vehicle	427	Interceptor	\$ 53,500
County Police (GPD-000)	Replacement Vehicle	436	Interceptor	\$ 53,500
County Police (GPD-000)	Replacement Vehicle	496	Interceptor	\$ 53,500
County Police (GPD-000)	Replacement Vehicle	501	Interceptor	\$ 53,500
County Police (GPD-000)	Replacement Vehicle	529	Tahoe	\$ 56,186
County Police (GPD-000)	Replacement Vehicle	576	Interceptor	\$ 53,499
Animal Care & Enforcement (GPD-200)	Replacement Vehicle	123	Ford F-250 4x4	\$ 82,600
Animal Care & Enforcement (GPD-200)	Replacement Vehicle	124	Ford F-250 4x4	\$ 82,600
Sheriff's Office (SHF-000)	Replacement Vehicle	652	Tahoe	\$ 56,186
Sheriff's Office (SHF-000)	Replacement Vehicle	653	Tahoe	\$ 56,186
Sheriff's Office (SHF-000)	Replacement Vehicle	663	Interceptor	\$ 53,499
	10% Contingency			\$ 423,414
				\$ 4,129,151
To be funded by Building Inspections Fund Balance (not financed):				
Building Inspections (BDS-230)	Replacement Vehicle	728	F-150 4x4	\$ 46,593
Building Inspections (BDS-230)	Replacement Vehicle	912*	F-150 4x4	\$ 46,593
Building Inspections (BDS-230)	New Vehicle	n/a*	F-150 4x4	\$ 46,593
	10% Contingency			\$ 13,978
				\$ 153,758

*As a cost-savings initiative, current F-150s in Building Inspections will be given to Environmental Health (for #912) and Facilities Management (new vehicle for new position approved in the FY27 budget)