



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Financial and Management Services - Budget Board Action

File #: 25-365

Commissioner Brown - Financial and Management Services - Budget - To Appropriate Fund Balance to Purchase FY26 Vehicles and Equipment and Approve the Reimbursement Declaration (**Maximum of \$7,789,738 to be Financed**)

### STAFF CONTACT

Taylor Ricci - Budget - 704-866-3122

### BUDGET IMPACT

New & Replacement Vehicles and Jail Video Storage Project

\*excluding Building Inspections and Solid Waste

- CIF - Increase fund balance appropriation by \$7,250,690.14. Increase transfers out by \$7,250,690.14.
- Capital Fund - Increase transfers in by \$7,250,690.14. Increase financing project expenditures by \$7,250,690.14.
- General Fund - Increase fund balance appropriation by \$539,047.65. Increase financing project expenditures by \$539,057.65.

#### Building Inspections Replacement Vehicles

- General Fund - Increase fund balance appropriation by \$165,000. Increase transfers out by \$165,000.
- CIF - Increase transfers in by \$165,000. Increase transfers out by \$165,000.
- Capital Fund - Increase transfers in by \$165,000. Increase motor vehicle expenditures by \$165,000.

#### Solid Waste Replacement Vehicles

- Solid Waste Fund - Increase fund balance appropriation by \$379,500. Increase motor vehicle expenditures by \$379,500.

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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
2025-246	07/22/2025	BH	TK	A	A	A	A	A	A	A	U

### **DISTRIBUTION:**

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

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These appropriations of fund balance, except restricted Building Inspections and Solid Waste fund balance, will be reimbursed with a financing package later in the fiscal year. All financing payments and upfit costs for the approved vehicles and equipment were included in the FY26 Adopted Budget.

### **BACKGROUND**

In the current volatile vehicle market, manufacturers implement early cut-off dates with little or no notice. Because of this, the County must submit vehicle orders prior to soliciting a financing package. This Board Action and BCR appropriate fund balance to purchase replacement vehicles and new equipment approved in the FY26 budget. The maximum amount of debt to be issued is \$7,789,738. See attachment for the full list of vehicles and equipment to be purchased.

### **POLICY IMPACT**

N/A

### **ATTACHMENTS**

Budget Change Request (BCR), Reimbursement Declaration, FY26 Vehicle and Equipment Purchase List

# GASTON COUNTY

## BUDGET CHANGE REQUEST (BCR)

**TO:** Matthew Rhoten, County Manager

**FROM:**

BGT

Budget

Dept. Code

Department Name

Taylor Ricci

Department Director

7/1/25

Date

**REQUEST TYPE:**

- ☐ Line-Item Transfer Within Department & Fund
- ☐ Project Transfer Within Department & Fund
- ☐ Line-Item Transfer Between Departments
- ☒ Line-Item Transfer Between Funds\*
- ☒ Additional Appropriation of Funds\*

\*Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT**  Ex. (\$5,000.00) Ex. \$5,000.00
Fund Balance Appropriated	4000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (7,250,690.14)
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	\$ 7,250,690.14
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	\$ (7,250,690.14)
Motor Vehicles	4005-DSS-000-00000-InstFn-VLP2026-0000-05-540003-P2601	\$ 257,000.00
Motor Vehicles	4005-EMS-000-00000-InstFn-VLP2026-0000-02-540003-P2601	\$ 2,986,137.00
Motor Vehicles	4005-GPD-000-00000-InstFn-VLP2026-0000-02-540003-P2601	\$ 1,371,000.00
Motor Vehicles	4005-GPD-200-00000-InstFn-VLP2026-0000-02-540003-P2601	\$ 60,000.00
Motor Vehicles	4005-HLT-252-00000-InstFn-VLP2026-0000-05-540003-P2601	\$ 145,000.00
Motor Vehicles	4005-NAT-000-00000-InstFn-VLP2026-0000-07-540003-P2601	\$ 50,000.00
Motor Vehicles	4005-PWK-000-00000-InstFn-VLP2026-0000-01-540003-P2601	\$ 110,000.00
Motor Vehicles	4005-PWK-190-00000-InstFn-VLP2026-0000-01-540003-P2601	\$ 65,000.00
Motor Vehicles	4005-PWK-192-00000-InstFn-VLP2026-0000-01-540003-P2601	\$ 90,000.00
Motor Vehicles	4005-SHF-000-00000-InstFn-VLP2026-0000-02-540003-P2601	\$ 175,000.00
Professional Services	4005-SHF-210-00000-InstFn-ELP2026-0000-02-540016-P2601	\$ 26,004.44
Furn/Equip>\$5,000	4005-SHF-210-00000-InstFn-ELP2026-0000-02-540002-P2601	\$ 1,384,634.70
Motor Vehicles	4005-NDP-000-00000-InstFn-VLP2026-0000-01-540003-P2601	\$ 530,914.00
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (539,047.65)
Repairs and Maint.	1000-SHF-210-00000-InstFn-ELP2026-0000-02-530023-P2601	\$ 468,625.41
Software Rental	1000-SHF-210-00000-InstFn-ELP2026-0000-02-530029-P2601	\$ 56,240.04
Professional Services	1000-SHF-210-00000-InstFn-ELP2026-0000-02-530010-P2601	\$ 14,182.20

\$ (0.00)

\*\* Decreases in expenditures and increases in revenue accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets. Please note that transfers between funds require inter-fund transfer accounts.

**JUSTIFICATION FOR REQUEST:**

This Board Action and BCR appropriates fund balance for vehicles approved for replacement in FY26 (\$5,840,051 excluding Building Inspections and Solid Waste) and the Jail Video Storage project (\$1,949,686.79). The fund balance appropriation will be reimbursed with a financing package later in the fiscal year for all included purchases, except for those funded by Building Inspections fund balance (\$165,000) and Solid Waste fund balance (\$379,500). Estimated principal and interest payments and upfit costs were included in the FY26 adopted budget.





## 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 debt to be hereafter issued or incurred by the County for certain expenditures paid by the County within sixty days after payment of the original expenditure.
2. The expenditures for which the County reasonably expects to reimburse itself with the proceeds of 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 \$7,789,738 is the maximum principal amount of 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 22 day of July, 2025.

Kyle Sutherland  
Finance Director

Dpt/Div	Type	If replacement vehicle, vehicle # being replaced	Description / Type	Est. Amount to be Financed
Social Services (DSS-000)	Replacement Vehicle	303	4 door sedan	\$ 32,000
Social Services (DSS-000)	Replacement Vehicle	305	4 door sedan	\$ 32,000
Social Services (DSS-000)	Replacement Vehicle	312	4 door sedan	\$ 32,000
Social Services (DSS-000)	Replacement Vehicle	315	4 door sedan	\$ 32,000
Social Services (DSS-000)	Replacement Vehicle	323	Minivan	\$ 43,000
Social Services (DSS-000)	Replacement Vehicle	381	Minivan	\$ 43,000
Social Services (DSS-000)	Replacement Vehicle	385	Minivan	\$ 43,000
GEMS (EMS-000)	Replacement Vehicle	866	ALS truck	\$ 612,355
GEMS (EMS-000)	Replacement Vehicle	869	ALS truck	\$ 612,355
GEMS (EMS-000)	Replacement Vehicle	870	ALS truck	\$ 612,355
GEMS (EMS-000)	Replacement Vehicle	932	BLS truck	\$ 287,268
GEMS (EMS-000)	Replacement Vehicle	934	BLS truck	\$ 287,268
GEMS (EMS-000)	Replacement Vehicle	941	BLS truck	\$ 287,268
GEMS (EMS-000)	Replacement Vehicle	943	BLS truck	\$ 287,268
County Police (GPD-000)	Replacement Vehicle	417	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	426	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	435	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	455	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	456	Tahoe w/ K9	\$ 59,000
County Police (GPD-000)	Replacement Vehicle	458	Tahoe w/ K9	\$ 59,000
County Police (GPD-000)	Replacement Vehicle	467	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	473	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	475	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	480	Transit Van 3500	\$ 105,000
County Police (GPD-000)	Replacement Vehicle	491	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	502	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	513	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	531	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	543	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	555	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	561	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	580	250/2500 4WD w/bed cover	\$ 70,000
County Police (GPD-000)	Replacement Vehicle	585	Interceptor SUV	\$ 56,000
County Police (GPD-000)	Replacement Vehicle	588	250/2500 4WD w/bed cover	\$ 70,000
County Police (GPD-000)	Replacement Vehicle	589	Interceptor SUV	\$ 56,000
County Police (GPD-000)	New Vehicle (Res # 2025-109)	n/a	Interceptor SUV	\$ 56,000
County Police (GPD-000)	New Vehicle (Res # 2025-109)	n/a	Interceptor SUV	\$ 56,000
Animal Care & Enforcement (GPD-200)	Replacement Vehicle	134	250/2500 cab w/ SWAB body	\$ 60,000
Environmental Health (HLT-252)	Replacement Vehicle	908	hybrid sedan	\$ 45,000
Environmental Health (HLT-252)	Replacement Vehicle	922	hybrid sedan	\$ 45,000
Environmental Health (HLT-252)	Replacement Vehicle	923	150/1500 extd cab 4WD	\$ 55,000
Natural Resources (NAT-000)	Replacement Vehicle	299	150/1500 extd cab 4WD	\$ 50,000
Public Works (PWK-000)	Replacement Vehicle	807	150/1500 extd cab 4WD	\$ 55,000
Public Works (PWK-000)	Replacement Vehicle	919	150/1500 extd cab 4WD	\$ 55,000
Print Shop (PWK-190)	Replacement Vehicle	60	4WD/AWD SUV	\$ 65,000
Facilities Management (PWK-192)	Replacement Vehicle	44	450/550 4WD rack body dump w/ liftgate	\$ 90,000
Sheriff's Office (SHF-000)	Replacement Vehicle	603	Tahoe	\$ 59,000
Sheriff's Office (SHF-000)	Replacement Vehicle	607	Interceptor SUV	\$ 56,000
Sheriff's Office (SHF-000)	Replacement Vehicle	623	Transit Van 350 low roof w/ transport cell	\$ 60,000
	10% Contingency - Potential Cost Escalation due to Market/Tariffs			\$ 530,914
Jail (SHF-210)	New Equipment	n/a	Jail Video Storage Project	\$ 1,949,687
				<b>\$ 7,789,738</b>
<b>To be funded by Building Inspections Fund Balance (not financed):</b>				
Building Inspections (BDS-230)	Replacement Vehicle	703	150/1500 extd cab 4WD	\$ 50,000
Building Inspections (BDS-230)	Replacement Vehicle	723	150/1500 extd cab 4WD	\$ 50,000
Building Inspections (BDS-230)	Replacement Vehicle	724	150/1500 extd cab 4WD	\$ 50,000
	10% Contingency - Potential Cost Escalation due to Market/Tariffs			\$ 15,000
				<b>\$ 165,000</b>
<b>To be funded by Solid Waste Fund Balance (not financed):</b>				
Landfill III (SWS-380)	Replacement Vehicle	18	F450	\$ 75,000
Landfill III (SWS-380)	Replacement Vehicle	21	150/1500 extd cab 4WD	\$ 50,000
Landfill III (SWS-380)	Replacement Vehicle	30	F750 (small water truck)	\$ 95,000
Landfill III (SWS-380)	Replacement Vehicle	58	250/2500 4WD	\$ 75,000
Renewable Energy Center (SWS-381)	Replacement Vehicle	72	150/1500 extd cab 4WD	\$ 50,000
	10% Contingency - Potential Cost Escalation due to Market/Tariffs			\$ 34,500
				<b>\$ 379,500</b>