

ADOPTED

JUN 22 2021

136

Gaston County Board
of Commissioners

GASTON COUNTY

COMMISSIONER'S COURT

NORTH CAROLINA

MAY 25, 2021

The Gaston County Board of Commissioners (BOC) met in Regular Session on May 25, 2021 at 6:00 p.m., in The Harley B. Gaston, Jr. Public Forum, Gaston County Courthouse.

Chairman Tom Keigher presided with Commissioners Allen R. Fraley, Vice-Chairman; Chad Brown, Bob Hovis, Kim Johnson and Ronnie Worley in attendance.

Commissioner Tracy L. Philbeck was not in attendance.

Others present included Dr. Kim S. Eagle, County Manager; Jonathan L. Sink, County Attorney; Donna S. Buff, Clerk to the Board; *Angela Stacks, Deputy Clerk.

Upon request of Chairman Keigher, the Board observed a moment of silence for those who made the ultimate sacrifice for freedoms in honor of the upcoming Memorial Day weekend. Commissioner Hovis led in the Pledge of Allegiance.

Proclamations, Commendations, Awards, Certificates

Commissioner Keigher – BOC – Memorial Day Proclamation – To Recognize and Honor Those Who Gave All During Their Military Service to the United States of America, and to Express Our Gratitude to the Fallen Members of Our Armed Services

Chairman Keigher read the Proclamation and Ms. Debra Jarmon, Veteran Services Officer, and Ms. Lorraine Casablanca, Clerical Assistant, accepted it. (Adopted under Consent Agenda)

Ms. Jarmon thanked the BOC for the privilege to serve veterans for 19 years; thanked all veterans for their time served.

Board of Commissioners – Commendation – To Recognize Donna S. Buff, Clerk to the Board, Upon the Completion of Her Term as President of the North Carolina Association of County Clerks (Adopted under Consent Agenda)

Chairman Keigher asked for a point of personal privilege and asked the BOC to join him at the podium. He invited Ms. Donna Buff, Clerk to the Board, her family and staff to the podium to read and present the Commendation.

Ms. Buff accepted and thanked the BOC for the Commendation and for their support. She thanked her family for their constant encouragement, and Deputy Clerks Angela Stacks, Elizabeth Robinson, Staci Keopraseuth and Marcella McCaskill, for their hard work and support during this challenging year. She stated it was very rewarding being President of the Clerk's Association and is looking forward to serving the Board of Directors one more year as the Immediate Past President.

The Board joined the Clerk, her family and staff for a photo opportunity. The Chairman then called for a two-minute recess at 6:15 pm to allow the Clerk to depart the meeting with her family.

Chairman Keigher reconvened the meeting at 6:16 pm.

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*Deputy Clerk Angela Stacks assumed the Clerk duties for the remainder of meeting.

Chairman Keigher announced the Public Hearings as advertised; explained procedures to be used and called for the motion to enter into Public Hearings.

On motion introduced by Commissioner Brown and seconded by Commissioner Worley, the BOC unanimously entered into Public Hearings.

Public Hearing RE: Commissioner Hovis – Building & Development Services – Zoning Map Change: Z21-11 Samuel B. Cannon, Jr. (Applicant); Property Parcel: 206987, Located at 1203 Freedom Mill Rd., Gastonia, NC, Rezone from the (R-1) Single Family Limited Zoning District with (US) Urban Standards Overlay to the (R-2) Single Family Moderate Zoning District with (US) Urban Standards Overlay

Chairman Keigher recognized Mrs. Sarah Penley, Building and Development Services Senior Planner, for comments.

Mrs. Penley advised that subject request is to rezone parcel 206987 located at 1203 Freedom Mill Rd., Gastonia, NC from the (R-1) Single Family Limited Zoning District with (US) Urban Standards Overlay to the (R-2) Single Family Moderate Zoning District with (US) Urban Standards Overlay; the Applicant is Samuel B. Cannon, Jr.; the property owner is Joan Foy Cannon; total acreage of property is .53 acres and its current use is vacant and undeveloped.

She reviewed aerial, zoning and property owners maps and advised the property is located at 1203 Freedom Mill Rd. (corner of Freedom Mill Rd. and Lewis Rd. in southwest corner of County; south and west of Gastonia city limits; southeast of Kings Mountain; north of York County); the surrounding parcels are residential in nature with single wide manufactured homes across the street with some commercial business to the north; zoning map reflects R-1 and C-3 zoning and it stays consistent with the R-1 with Urban Standards Overlay; there is some R-2 Single Family Moderate in close proximity to the south and east and to the south and west of subject site; property owners were notified of public hearing per listing of those owners.

Staff reviewed the application and found it to be consistent with the Comprehensive Land Use Plan (Comp Plan) as presented; the Planning Board met on May 10th and recommended approval by a 6-3 vote; notices were mailed and the property was posted per County policy; staff received one telephone call for information.

Chairman Keigher called for comments from the Applicant.

Mr. Samuel B. Cannon, Jr. (Applicant), (1844 Crowders Creek Rd., Gastonia, NC) advised his Mother owns the property and has lived there since the house was built; requested the rezoning to allow sister to place a doublewide manufactured home on the property; urged BOC to support the rezoning.

Chairman Keigher called for citizen comment.

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Mr. Clarence Rhom, 5454 Lewis Rd., Gastonia, NC, spoke in opposition of the proposed rezoning; advised the lot is in a housing development and considers changing one lot to be spot zoning; he also owns property at 531 Queensberry Dr. that has a house on it that was built around 1890; his son wanted to demolish it for a doublewide; they were told a stick-built house would have to go back on that property; BOC needs to be consistent with zoning requests; spot zoning should never be allowed.

Chairman Keigher asked if Mr. Rhom and his son had requested the BOC to rezone the property back then.

Mr. Rhom responded they were not told they could do that; his son was told a stick built house would have to be built if a house was there before.

Chairman Keigher called for questions from the BOC.

Commissioner Worley asked if any covenants were attached to the neighborhood that had been filed or registered.

Mrs. Penley responded "no, sir; not that we are aware of"; she referred to the zoning map and advised a separate phase of the same subdivision Mr. Rhom referred to is already zoned R-2, which allows for doublewide manufactured homes within the same subdivision.

Mr. Rhom advised the restrictions pertains to the back side of the property.

Commissioner Brown asked if there was a commercial business (lot 3) on Freedom Mill Rd.

Mrs. Penley responded lot 3 is zoned as general commercial.

Chairman Keigher called for a motion to close the Public Hearing.

On motion introduced by Commissioner Hovis and seconded by Commissioner Brown, the BOC unanimously closed the Public Hearing.

Chairman Keigher asked the County Attorney to provide the Planning Board's recommendation.

The County Attorney advised the Planning Board recommended approval by a 6-3 vote and read the following Consistency Statement: *The proposed rezoning is in the Rural Community future land use plan. Rural communities are areas in the largely Rural areas where there is a number of residential buildings on smaller lots, built closer to the roadway. Driving through these areas, you feel like you are in a neighborhood and these areas may not serve a purpose other than providing homes, but still maintain a neighborhood look and feel. The use, going from (R-1) to (R-2) will allow the subject parcel to continue as a residential use in nature, which is consistent with the Rural Community designation and is in harmony with other residential uses within the immediate vicinity.*

Chairman Keigher called for a motion to approve.

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On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC approved **2021-134** after consideration of the map change application, public hearing comment and Planning Board recommendation as follows:

- 1) The map change request is consistent with the County's approved Comprehensive Land Use Plan. The proposed rezoning is in the Rural Community future land use plan. Rural communities are areas in the largely Rural areas where there is a number of residential buildings on smaller lots, built closer to the roadway. Driving through these areas, you feel like you are in a neighborhood and, these areas may not serve a purpose other than providing homes, but still maintain a neighborhood look and feel. The use, going from (R-1) to (R-2) will allow the subject parcel to continue as a residential use in nature, which is consistent with the Rural Community designation and is in harmony with other residential uses within the immediate vicinity.

The Commission considers this action to be reasonable and in the public interest, based on: Planning Board recommendation and compatibility with existing land uses in the immediate area. Therefore the map change request for Property parcel: 206987, is hereby approved, effective with the passage of this Resolution.

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

The vote carried as follows:

Ayes: Commissioners Brown, Hovis, Johnson, Keigher, Worley

Nay: Commissioner Fraley

Absent: Commissioner Philbeck

Public Hearing Re: Commissioner Keigher – EDC – To Authorize the Sale of Real Property for Economic Development and to Authorize a Level One Economic Development Grant and a Local Match for a One NC Grant - Project Knock

Chairman Keigher introduced Mr. Donny Hicks, Economic Development Commission Director, for comments.

Mr. Hicks advised that a European machine and tool manufacturer wants to purchase a 12.85 acre tract at the Apple Creek (Corporate Center); he reviewed a map depicting a representation of the final building at 80,000SF; advised the site can accommodate 120,000SF for future growth; the manufacturer will invest around \$7M in the building (over time, the total investment will be around \$11M) and will commit to 31 jobs paying an average salary of \$51k/year (County average \$42k/year); requested BOC's approval for the sale in order to subdivide the site to sell to them.

Chairman Keigher called for citizen comment and for questions from the BOC; none was heard.

Chairman Keigher called for a motion to close the Public Hearing.

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously closed the Public Hearing.

Chairman Keigher called for a motion to approve.

On motion introduced by Commissioner Worley and seconded by Commissioner Brown, the BOC unanimously approved **2021-135** as follows:

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WHEREAS, North Carolina General Statute 158-7.1 authorizes a County to undertake an economic development project by conveying property to a company in order to cause the company to locate or expand its operations within the County; and,

WHEREAS, Gaston County is the owner and developer of the Apple Creek Business Park, Lot 10 of which is a 12.85 acre tract; and,

WHEREAS, Gaston County and Project Knock have engaged in private negotiations for the conveyance of Lot 10, to the end that Project Knock may construct a manufacturing facility on the tract, and have reached tentative agreement on the terms for conveyance; and,

WHEREAS, the Board of Commissioners of Gaston County has held a public hearing to consider whether to approve conveyance of the tract to Project Knock, to authorize a Level One Economic Development Grant, and to authorize a match for a ONE NC GRANT to be provided by the State.

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

1. The Chairman and Vice-Chairman of the Board of Commissioners are authorized to execute the necessary documents to convey to Project Knock the real property more particularly described below:

See Attached Map

2. The conveyance of the property to Project Knock will stimulate the local economy, promote business, and result in the creation of 31 jobs in Gaston County that pay at or above the median average hourly wage in the County. The median average hourly wage in Gaston County, as determined by the North Carolina Employment Security Commission, is \$42,100 per year. The probable average annual wage at the facility to be constructed by Project Knock is \$51,000, which is above the current median annual wage in the county. The determination of the probable average annual wage at the facility is based upon materials provided to the county by Project Knock.
3. The fair market value of the property, subject to the covenants and conditions associated with the Apple Creek Corporate Center, is \$963,750.00. This determination of fair market value is based upon the sales prices of comparable tracts of land, as reported to the Board of Commissioners.
4. As consideration for the conveyance of the property, Project Knock has agreed to construct on the property an advanced manufacturing facility at a cost of at least \$7,000,000. A copy of the letter of intent is attached to this resolution.
5. As consideration for the conveyance of the property, Project Knock will pay \$899,501.00 at closing (\$70,000/acre, subject to survey). This facility will generate property tax revenues over the next ten years in an amount at least sufficient to return to the County the total fair market value of the property.

BE IT FURTHER RESOLVED that the Chairman, Vice-Chairman, County Manager or designee are authorized to execute the necessary documents to apply for and commit to a matching grant of \$37,500 to match a ONE NC Grant for Project Knock.

Public Hearing Re: Commissioner Keigher – EDC – To Authorize an Application to the NC Department of Commerce Rural Economic Development Division Building Reuse Grant Program and to Authorize a Gaston County 5% Match; and, to Authorize a Gaston County 50% Match of the State's ONE NC Grant – POLYKEMI

Chairman Keigher recognized Ms. Leslie Campbell, EDC Project Administrator, for comments.

Ms. Campbell advised POLYKEMI, the project brought before the BOC for an incentive approval a few months ago, is purchasing the Maistro building; POLYKEMI has applied for a \$175K Building Reuse Grant with the state and the County will provide a 5% match (\$8,750); for the ONE NC Grant (\$75k), the County will provide a 50% match (\$37,500) which comes out of the grant approved.

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Chairman Keigher called for citizen comment and for questions from the BOC; none was heard.

Chairman Keigher called for a motion to close the Public Hearing.

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously closed the Public Hearing.

Chairman Keigher called for a motion to approve.

On motion introduced by Commissioner Hovis and seconded by Commissioner Johnson, the BOC unanimously approved **2021-136** as follows:

WHEREAS, POLYKEMI is considering a total investment of \$11,000,000 to purchase and renovate a building to establish a North American Headquartered Manufacturing Facility in the City of Gastonia, including the installation of machinery and equipment; and,

WHEREAS, the Gaston County Board of Commissioners finds that it is in the best interests of the County to support the application to the N.C. Department of Commerce Rural Economic Development Division Building Reuse Grant Program for a \$175,000 grant to support POLYKEMI, including a commitment to provide a cash match of five percent (\$8,750) of the amount of the grant; and,

WHEREAS, the Gaston County Board of Commissioners finds that it is in the best interests of the County to support the ONE NC Grant provided by the Department of Commerce for a \$75,000 grant to support POLYKEMI, including a commitment to provide a cash match of fifty percent (\$37,500) of the amount of the grant; and,

WHEREAS, the Gaston County Board of Commissioners has held a public hearing to consider whether to approve the grant to POLYKEMI.

NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners authorizes the Manager or designee to:

1. Execute the necessary documents to submit an application to the N.C. Department of Commerce, Rural Economic Development Division Building Reuse Program for a \$175,000 grant to purchase and renovate an existing building in Gastonia, N.C., and to install machinery and equipment in the building for the purpose of operating a manufacturing and distribution facility.
2. Execute the commitment for a cash match for the Building Reuse application, equaling \$8,750.
3. Execute the commitment for a cash match for the ONE NC GRANT, equaling 37,500.

Public Hearing – Town of Stanley – Planning and Zoning Board ETJ

Chairman Keigher reported that one position was available on subject board; an application was received from Ms. Alisha Summey, as recommended by the Stanley Town Council, to serve as an extraterritorial jurisdiction representative. The Chairman called for any additional applications or comments and questions from the BOC; none was heard.

Chairman Keigher called for a motion to close the Public Hearing.

On motion introduced by Commissioner Hovis and seconded by Commissioner Brown, the BOC unanimously closed the Public Hearing.

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On motion introduced by Commissioner Brown and seconded by Commissioner Fraley, the BOC unanimously appointed Ms. Alisha Summey to the **Stanley Planning and Zoning Board** to a term ending June 30, 2024.

Agenda Revision/Approval

- **REVISED/ Assistance Policy Replaced/** Commissioner Worley - Budget & Management Services - To Approve the Post Award Documentation (PAD) and Required Submissions (Assistance Policy and Procurement and Disbursement Policy) for the NC Housing Finance Agency's Essential Single Family Rehabilitation Loan Pool - Section V., Item E
- **REVISED/** Commissioner Keigher - Budget & Management Services - To Approve the Carry Forward of \$18,645,047 (\$14,418,977 in Outside Funding and \$4,226,070 in County Funds) from FY2020-21 into FY2021-22 - Section V., Item G
- **ADDED/ CLOSED SESSION -** Pursuant to NCGS 143-318.11(a)(3) - Consult with the Attorney - Opioid Litigation - Section X., Item C-1
- **PULLED TO NON-CONSENT/** Commissioner Worley - Sheriff's Office - To Accept Food Service Proposal and Contract Submitted by Kimble's Food by Design, Inc. d/b/a Skillet Kitchen for Inmate Food Service at the Gaston County Jail. The Annual Food Service is Estimated Not To Exceed \$1,076,461 – Section V., Item Z
- **ADDED/** Board of Commissioners - Commendation - To Recognize Donna S. Buff, Clerk to the Board, Upon the Completion of Her Term as President of the North Carolina Association of County Clerks – Section V., Item AC

Chairman Keigher called for any revisions to the Business Agenda.

- Commissioner Johnson Pulled Section V., Item Z, citing a conflict of interest
- Commissioner Worley Added the Clerk's Commendation to Consent - Section V., AC.

On motion introduced by Commissioner Fraley and seconded by Commissioner Worley, the BOC unanimously approved the Agenda of May 25, 2021 with changes as noted above.

Approval of Minutes

On motion introduced by Commissioner Hovis and seconded by Commissioner Worley, the BOC unanimously approved the Minutes of the Regular Meeting of April 27, 2021.

Citizen Recognition

Chairman Keigher advised the BOC will approve rules for public comment decorum for BOC meetings under the Consent Agenda; he cited recent meetings when speakers addressing the BOC used disrespectful and objectionable language during their comments. He noted the rules were read into the record at the last meeting.

Mr. Hugh Carpenter, 426 Alderholt Rd., Lincolnton, NC (Cherryville Township), advised he has lived in the northwest portion of County for 82 years and grew up on grandparents 50-acre farm; he and his wife, Libby, live on five acres of the land which is located on the rim of the proposed lithium mine; voiced concerns about well water, vibrations from blasting, truck traffic, mining noise, wildlife, fields and streams; understands they cannot construct a mine without a rezoning permit; urged BOC to vote "no" for the rezoning.

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Mrs. Elizabeth "Libby" Carpenter, 426 Alderholt Rd., Lincolnton, NC (Cherryville Township), advised they have lived 2,000' from the proposed lithium mine for 50 years; they became interested in genealogy and history and learned they live on their ancestor's (Frederick Carpenter) plantation; she voiced concerns about the environment, property's historical significances and the drinking water.

Consent Agenda

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

- 2021-137 Commissioner Keigher - BOC - Memorial Day Proclamation - To Recognize and Honor Those Who Gave All During Their Military Service to the United States of America, and to Express Our Gratitude to the Fallen Members of Our Armed Services**
- 2021-138 Commissioner Johnson - BOC - Resolution in Memoriam - To Posthumously Honor and Commemorate Mount Holly Police Officer Tyler A. Herndon**
- 2021-139 Commissioner Brown - BOC - Proclamation - To Proclaim Thursday, May 6, 2021 as A Day of Prayer in Gaston County**
- 2021-140 Commissioner Fraley - BOC - To Authorize the Dedication and Renaming of the 4th Floor Jury Assembly Room of the Gaston Courthouse in Memory and Honor of Judge Robert Kirby**
- 2021-141 Commissioner Worley - Budget & Management Services - To Approve the Post Award Documentation (PAD) and Required Submissions (Assistance Policy and Procurement and Disbursement Policy) for the NC Housing Finance Agency's Essential Single Family Rehabilitation Loan Pool**
- 2021-142 Commissioner Keigher - Budget & Management Services - To Adopt a Fee Schedule Effective July 1, 2021 through June 30, 2022**
- 2021-143 Commissioner Keigher - Budget & Management Services - To Approve the Carry Forward of \$18,645,047 (\$14,418,977 in Outside Funding and \$4,226,070 in County Funds) from FY2020-21 Funds into FY2021-22 as follows:**

Gaston County FY 2022 Carry Forward Requests					
Department Name	Account	Project Description/Project Name	Estimated County Funds	Estimated Outside Funds	Source of Funds
Building & Dev Svcs - Planning	010-02-4910-4910-530010	20057 Prof Svcs: Catawba Bridge Match	\$ 13,313	\$ -	
Building & Dev Svcs - HPC	010-04-4910-6140-560000	21550 CLG: Dallas Historic Boundary	\$ 12,000	\$ -	
Commissioners & Clerk	010-01-4110-0000-560000	20058 Small Business Loan Program	\$ 81,632	\$ -	
Commissioners & Clerk	010-01-4110-0000-530029	20058 Small Business Loan Program	\$ 7,500	\$ -	
Commissioners & Clerk	010-01-4110-0000-530010	20058 Small Business Loan Program	\$ 62,839	\$ -	
Emergency Mgmt & Fire Svcs	010-02-4330-0000-540001	Furn/Equip<\$5,000	\$ 8,905	\$ -	County
Emergency Mgmt & Fire Svcs	010-02-4330-0000-540002	Furn/Equip>\$5,000	\$ 21,016	\$ -	County
Emergency Mgmt & Fire Svcs	010-02-4330-0000-560000	20DUK Grants and Projects	\$ 70,604	\$ 39,970	Duke Energy
Emergency Mgmt & Fire Svcs	010-02-4330-0000-560000	21DUK FY21 Duke Energy Funds	\$ -	\$ 60,000	Duke Energy
Emergency Mgmt & Fire Svcs	010-02-4330-0000-560000	21EMP FY21 Emerg Mgt Performance Grant	\$ -	\$ -	State (NCDEM)
Enterprise - Landfill	060-08-4720-0000-540007	12228 Energy Park Water Line Design	\$ 134,684	\$ -	
Enterprise - Landfill	060-08-4720-0000-540009	21012 Future Capital Expenditures	\$ 1,873,778	\$ -	
Enterprise - REC	060-08-4721-0000-540006	21014 REC: Storage Facility	\$ 576,152	\$ -	

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Department Name	Account	Project Description/Project Name	Estimated County Funds	Estimated Outside Funds	Source of Funds
GEMS	010-02-4370-0000-540002-	Furn/Equip>\$5,000	\$	44,200	\$ - narcotic vaults replace, working with IT for software compatibility
Human Resources	010-01-4122-0000-560000-	Erecg Employee Recognition	\$	-	\$ 35,591 Vending Machine Proceeds
HUSN - CAC	010-05-5810-5585-510001-	21563 Salaries: FY21 CACNC Grant	\$	-	\$ 25,349 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510001-	21571 Salaries: CARES	\$	-	\$ 77,935 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510001-	21580 Salaries: 20 GCC CAC Grant	\$	-	\$ 187,338 Federal/State pass through
HUSN - CAC	010-05-5810-5585-510100-	21563 FICA: FY21 CACNC Grant	\$	-	\$ 1,939 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510100-	21571 FICA: CARES	\$	-	\$ 5,962 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510100-	21580 FICA: 20 GCC CAC Grant	\$	-	\$ 17,461 Federal/State pass through
HUSN - CAC	010-05-5810-5585-510101-	21563 Retirement: FY21 CACNC Grant	\$	-	\$ 2,281 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510101-	21571 Retirement: CARES	\$	-	\$ 6,971 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510101-	21580 Retire: 20 GCC CAC Grant	\$	-	\$ 20,543 Federal/State pass through
HUSN - CAC	010-05-5810-5585-510103-	21563 Health Ins: FY21 CACNC Grant	\$	-	\$ 3,335 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510103-	21571 Health Insurance: CARES	\$	-	\$ 17,353 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510103-	21580 Health Ins: 20 GCC CAC Grant	\$	-	\$ 52,900 Federal/State pass through
HUSN - CAC	010-05-5810-5585-510108-	21571 Dental Insurance: CARES	\$	-	\$ 182 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-510109-	21571 Life Insurance: CARES	\$	-	\$ 46 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-520001-	21587 Office Supp:20 GCC Enhanced Sv	\$	-	\$ 146 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-520002-	21563 Program Supplies: FY21 CACNC	\$	-	\$ 490 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-520011-	21562 Training: 2020 CACNC Grant	\$	-	\$ 7,000 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-520012-	21563 Dues: FY21 CACNC Grant	\$	-	\$ 600 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-530003-	21571 Other Communications: CARES	\$	-	\$ 820 Federal/State pass through from CACNC
HUSN - CAC	010-05-5810-5585-530010-	21587 Prof Svcs: 20 GCC Enhanced Svc	\$	-	\$ 29,250 Federal/State pass through
HUSN - CAC	010-05-5810-5585-540001-	21571 Furn/Equip>\$5,000: CARES	\$	-	\$ 8,225 Federal/State pass through from CACNC
HUSN - CAC	020-05-5585-0000-560000-	16282 Donations CAC	\$	-	\$ 3,513 Donations (Old Account)
HUSN - CAC	040-05-5585-0000-540005-	20051 CAC Building	\$	-	\$ 1,838,205 County Funds (Old Account)
HUSN - FJC	010-05-5810-4121-510001-	21567 Salary:2020 Community Outreach	\$	-	\$ 45,300 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510001-	21574 Salary:GCC Family Justice Ctr	\$	-	\$ 248,553 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510002-	21574 Overtime:GCC Family Just Ctr	\$	-	\$ 3,216 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510100-	21567 FICA: 2020 Community Outreach	\$	-	\$ 4,206 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510100-	21574 FICA: GCC Family Justice Ctr	\$	-	\$ 17,403 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510101-	21567 Retire:2020 Community Outreach	\$	-	\$ 4,950 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510101-	21567 Retire: GCC Family Justice Ctr	\$	-	\$ 14,333 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510102-	21574 401K/LEO:GCC Family Just Ctr	\$	-	\$ 6,750 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510103-	21567 Hith Ins:20Community Outreach	\$	-	\$ 11,495 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510103-	21574 Hith Ins:GCC Family Justice Ctr	\$	-	\$ 47,156 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510108-	21574 Dental: GCC Family Justice Ctr	\$	-	\$ 1,246 Federal/State pass through
HUSN - FJC	010-05-5810-4121-510109-	21574 Life: GCC Family Justice Ctr	\$	-	\$ 515 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520001-	21574 Office Supplies: GCC FJC	\$	-	\$ 268 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520002-	21567 Prog Sup:20 Community Outreach	\$	-	\$ 3,000 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520002-	21574 Prog Supplies: GCC FJC	\$	-	\$ 2,874 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520004-	21574 Med Supplies:GCC Family Just Ctr	\$	-	\$ 1,850 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520011-	21567 Travel:2020 Community Outreach	\$	-	\$ 2,100 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520011-	21574 Training:GCC Family Just Ctr	\$	-	\$ 9,764 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520014-	21574 Postage:GCC Family Justice Ctr	\$	-	\$ 499 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530003-	21574 OtherCommunications:GCC FJC	\$	-	\$ 2,983 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530005-	21574 Janitorial: GCC Family Just Ctr	\$	-	\$ 3,460 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530010-	21574 Prof Svcs:GCC Family Just Ctr	\$	-	\$ 7,377 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530011-	21574 Legal Svcs:GCC Family Just Ctr	\$	-	\$ 57,111 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530013-	21574 Temp Svcs:GCC Family Just Ctr	\$	-	\$ 71,449 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530015-	21567 Other Svcs:20 Community Outrch	\$	-	\$ 8,094 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530020-	21574 Parts: GCC Family Justice Ctr	\$	-	\$ 1,998 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530021-	21574 MotorFuels:GCC Family Just Ctr	\$	-	\$ 2,000 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530023-	21574 Repairs:GCC Family Justice Ctr	\$	-	\$ 3,151 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530027-	21574 Bldg Rent: GCC Family Just Ctr	\$	-	\$ 46,000 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530029-	21574 Software Rental:GCC FJC	\$	-	\$ 4,313 Federal/State pass through
HUSN - FJC	010-05-5810-4121-530030-	21574 Equip Rent:GCC Family Just Ctr	\$	-	\$ 2,349 Federal/State pass through
HUSN - FJC	010-05-5810-4121-540001-	21567 F/E<\$K: 20 Community Outreach	\$	-	\$ 1,450 Federal/State pass through
HUSN - FJC	010-05-5810-4121-540001-	21574 F/E<\$5,000:GCC Family Just Ctr	\$	-	\$ 5,838 Federal/State pass through
HUSN - FJC	010-05-5810-4121-520013-	21574 Printing: GCC Family Just Ctr	\$	-	\$ 1,492 Federal/State pass through
HUSN - FJC	010-05-5810-4121-540003-	21574 Vehicle:GCC Family Justice Ctr	\$	-	\$ 35,000 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510001-	21552 Salaries: FVPS Grt Yr 2	\$	-	\$ 25,225 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510001-	21556 Salaries: NCC4W Yr 2 (DV)	\$	-	\$ 39,512 State
HUSN - Shelter	010-05-5810-5582-510001-	21557 Salaries:NCC4W Marriage (Yr 2)	\$	-	\$ 17,250 State
HUSN - Shelter	010-05-5810-5582-510001-	21581 Salaries: 2020 GCC VOCA	\$	-	\$ 181,530 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510100-	21552 FICA: FVPS Grt Yr 2	\$	-	\$ 1,891 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510100-	21556 FICA: NCC4W Yr 2 (DV)	\$	-	\$ 3,118 State
HUSN - Shelter	010-05-5810-5582-510100-	21581 FICA: 2020 GCC VOCA	\$	-	\$ 6,582 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510101-	21552 Retirement: FVPS Grt Yr 2	\$	-	\$ 2,884 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510101-	21556 Retire: NCC4W Yr 2 (DV)	\$	-	\$ 1,975 State
HUSN - Shelter	010-05-5810-5582-510101-	21581 Retire: 2020 GCC VOCA	\$	-	\$ 7,744 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-510103-	21581 Health: 2020 GCC VOCA	\$	-	\$ 23,000 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-530013-	21581 Temp Svcs: 2020 GCC VOCA	\$	-	\$ 74,064 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-540005-	08321 Shelter Building Fund	\$	-	\$ 571 donations/local
HUSN - Shelter	010-05-5810-5582-560000-	08162 Donations: Battered Spouse	\$	-	\$ 227,619 donations/local
HUSN - Shelter	010-05-5810-5582-560000-	09253 Child Care Prog (Comm Fdn)	\$	-	\$ 26,145 Local funds/Fundraiser
HUSN - Shelter	010-05-5810-5582-560000-	19522 VOCA Grant	\$	-	\$ 865 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-560000-	21501 CFW Divorce Filing Fees	\$	-	\$ 18,038 State
HUSN - Shelter	010-05-5810-5582-560000-	21537 CARES: FVPSA	\$	-	\$ 175 Federal/State pass through
HUSN - Shelter	010-05-5810-5582-560000-	21556 NCC4W DV Grant (Yr 2)	\$	-	\$ 1,251 State
HUSN - Shelter	010-05-5810-5582-560000-	21557 NCC4W Marriage (Yr 2)	\$	-	\$ 250 State
HUSN - Shelter	020-05-5582-0000-540005-	08321 Shelter Building Fund	\$	-	\$ 571 Donations (Old Account)
HUSN - Shelter	020-05-5582-0000-560000-	08162 Shelter Donations	\$	-	\$ 230,799 Donations (Old Account)
HUSN - Shelter	020-05-5582-0000-560000-	09253 Child Care Program (Comm Foundations)	\$	-	\$ 26,145 Fundraiser (Old Account)
Health - Administration	011-05-5110-0000-560000-	12293 EMR Incentives - Year 1	\$	-	\$ 2,987 Medicaid
Health - Administration	011-05-5110-0000-560000-	14221 Medicaid Incentives	\$	-	\$ 4,164 Medicaid
Health - Administration	011-05-5110-0000-560000-	14247 SPP - Incubator Project	\$	-	\$ 22,941 Cabarrus Health Alliance
Health - Administration	011-05-5110-0000-560000-	15202 EHR Incentives - #3	\$	-	\$ 60,857 Medicaid
Health - Administration	011-05-5110-0000-560000-	15228 CHA - United Way	\$	-	\$ 352 United Way
Health - Administration	011-05-5110-0000-560000-	15229 CHA - CaroMont	\$	-	\$ 589 CaroMont
Health - Administration	011-05-5110-0000-560000-	15252 FY14 Excess Fee-CA Fee Rev.	\$	-	\$ 2,575 Fees
Health - Administration	011-05-5110-0000-560000-	15277 EHR Incentives - #4	\$	-	\$ 136,000 Medicaid
Health - Administration	011-05-5110-0000-560000-	16216 EHR Incentives - #5	\$	-	\$ 63,750 Medicaid

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GASTON COUNTY, NORTH CAROLINA

Department Name	Account	Project Description/Project Name	Estimated County Funds	Estimated Outside Funds	Source of Funds
Health - Administration	011-05-5110-0000-560000-	18130 FY18 CaroMont CHA	\$	-	\$ 5,996 CaroMont
Health - Administration	011-05-5110-0000-560000-	19565 NCPHA Health Dept. Award	\$	-	\$ 692 Grant
Health - CD	011-05-5116-5132-560000-	21547 CARES: Enhancing Detection	\$	-	\$ 2,026,708 State Grant
Health - CD	011-05-5116-5132-560000-	21592 Hlt. Grt. COVID-19 Vaccination	\$	-	\$ 626,694 State Grant
Health - CHE	011-05-5112-5115-560000-	13283 CDC - YRB Survey	\$	-	\$ 3,494 APPCNC - CDC Grant
Health - CHE	011-05-5112-5115-560000-	16242 LMR FY16 CF Garrison Fund	\$	-	\$ 5,001 Community Foundation
Health - CHE	011-05-5112-5115-560000-	16265 FY16 NFP - RISE	\$	-	\$ 172 SRI International - RISE Eval.
Health - CHE	011-05-5112-5115-560000-	17010 FY17 LMR Participant Fees	\$	-	\$ 3,681 Participant Fees
Health - CHE	011-05-5112-5115-560000-	17208 CF Run for the Money - LMR	\$	-	\$ 2,394 Community Foundation
Health - CHE	011-05-5112-5115-560000-	17262 LMR - FY17 CF Sims Fund	\$	-	\$ 3,034 Community Foundation
Health - CHE	011-05-5112-5115-560000-	17265 NFP Donations	\$	-	\$ 275 Donations
Health - CHE	011-05-5112-5115-560000-	19012 FY19 LMR Participation Fees	\$	-	\$ 3,310 Participant Fees
Health - CHE	011-05-5112-5115-560000-	20PTF FY20 LMR Participation Fees	\$	-	\$ 16,525 Participant Fees
Health - CHE	011-05-5112-5116-560000-	16241 SHIFT NC Funds	\$	-	\$ 2,694 SHIFT Grant
Health - CHE	011-05-5112-5118-560000-	15253 FY14 Excess Nutr. Fee Revenue	\$	-	\$ 1,000 Fees
Health - CHE	011-05-5112-5118-560000-	16271 FY15 Excess Nutr. Fee Revenue	\$	-	\$ 4,060 Fees
Health - CHE	011-05-5112-5118-560000-	17252 FY16 Excess Nutr. Fee Revenue	\$	-	\$ 191 Fees
Health - CHE	011-05-5112-5118-560000-	18144 FY17 Excess Nutr. Fee Revenue	\$	-	\$ 142 Fees
Health - CHE	011-05-5112-5118-560000-	19074 FY18 Excess Nutr. Fee Revenue	\$	-	\$ 1,509 Fees
Health - CHE	011-05-5112-5118-560000-	20053 FY19 Excess Nutr. Fee Revenue	\$	-	\$ 1,670 Fees
Health - CHE	011-05-5112-5119-560000-	20573 COVID 19 Crisis Response Grt	\$	-	\$ 4,000 State Grant
Health - Child Health	011-05-5120-0000-560000-	14227 Reach Out and Read	\$	-	\$ 750 Wal-Mart Foundation
Health - Environmental Hth	011-05-5114-5125-560000-	18147 FY17 Env. Hlth Excess Fees	\$	-	\$ 17,656 Fees
Health - Environmental Hth	011-05-5114-5125-560000-	19075 FY18 Env. Hlth Excess Fees	\$	-	\$ 41,815 Fees
Health - Environmental Hth	011-05-5114-5125-560000-	19511 FY19 Healthy Wells Grant Yr. 4	\$	-	\$ 32,219 CDC Grant
Health - Environmental Hth	011-05-5114-5125-560000-	205HW FY20 Healthy Wells Grant Yr. 5	\$	-	\$ 37,769 CDC Grant
Health - Environmental Hth	011-05-5114-5125-560000-	20054 FY19 Env. Hlth Excess Fees	\$	-	\$ 22,769 Fees
Health - Environmental Hth	011-05-5114-5125-560000-	21020 FY20 Env. Hlth Excess Fees	\$	-	\$ 27,115 Fees
Health - Environmental Hth	011-05-5114-5125-510005-	21588 Part Time: NEHA Program	\$	-	\$ 11,150 NEHA Grant
Health - Environmental Hth	011-05-5114-5125-510100-	21588 FICA: NEHA Program	\$	-	\$ 850 NEHA Grant
Health - Environmental Hth	011-05-5114-5125-560000-	21588 NEHA Program	\$	-	\$ 8,000 NEHA Grant
Health - Family Planning	011-05-5117-0000-560000-	15256 FY14 Excess Fee Revenue	\$	-	\$ 269 Fees
Health - Family Planning	011-05-5117-0000-560000-	16274 FY15 Excess FP Revenue	\$	-	\$ 12,363 Fees
Health - Family Planning	011-05-5117-0000-560000-	17255 FY16 Excess GY/FP Fee Rev.	\$	-	\$ 1,852 Fees
Health - Family Planning	011-05-5117-0000-560000-	21025 Upstream FP Milestones	\$	-	\$ 14,000 Upstream Inc.
Health - Highland	011-05-5121-0000-560000-	15255 FY14 Excess Fees - Highland	\$	-	\$ 1,181 Fees
Health - Highland	011-05-5121-0000-560000-	16273 FY15 Excess Highland Fee Rev.	\$	-	\$ 77,067 Fees
Health - Highland	011-05-5121-0000-560000-	17254 FY16 Excess Highland Fee Rev.	\$	-	\$ 13,592 Fees
Health - Highland	011-05-5121-0000-560000-	20056 FY19 Excess Highland Fee Rev.	\$	-	\$ 16 Fees
Health - Maternity	011-05-5119-0000-560000-	14237 FY13 WCH Program Excess Fees	\$	-	\$ 36,523 Fees
Health - Maternity	011-05-5119-0000-560000-	15257 FY14 Excess Maternity Fees	\$	-	\$ 94,262 Fees
Health - Maternity	011-05-5119-0000-560000-	16275 FY15 Excess Mat. Fee Revenue	\$	-	\$ 4,873 Fees
Health - Maternity	011-05-5119-0000-560000-	18146 FY17 Excess Maternity Fees	\$	-	\$ 16,178 Fees
Health - MCS	011-05-5111-0000-560000-	08320 HHC Contingency Fund	\$	-	\$ 64,140 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	17269 MCS - #3 Appropriated	\$	-	\$ 14,334 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	18034 MCS # 4 Appropriated	\$	-	\$ 31,474 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	19008 MCS # 5 Appropriated	\$	-	\$ 302,184 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	20004 MCS # 6 Appropriated	\$	-	\$ 565,816 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	21003 MCS # 7 Appropriated	\$	-	\$ 1,553,193 Medicaid Cost Settlement
Health - MCS	011-05-5111-0000-560000-	21011 Hudson Roof Replacement	\$	-	\$ 1,025,000 Medicaid Cost Settlement
Health - Personal Health Svcs.	011-05-5115-0000-560000-	11241 Quality Improvement Course	\$	-	\$ 909 Quality Improvement Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	11273 APPCNC Initiative	\$	-	\$ 1,125 APPCNC - CDC Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	12255 Guttmacher - Training	\$	-	\$ 97 Guttmacher Company
Health - Personal Health Svcs.	011-05-5115-0000-560000-	12292 Teen Wellness Clinic Services	\$	-	\$ 42 APPCNC - CDC Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	13065 Teen Wellness Clinic - Year 3	\$	-	\$ 5,049 APPCNC - CDC Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	14016 APPCNC Grant - Year 4	\$	-	\$ 53,499 APPCNC - CDC Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	15017 APPCNC Grant - Year 5	\$	-	\$ 57,467 APPCNC - CDC Grant
Health - Personal Health Svcs.	011-05-5115-0000-560000-	15203 HPV Project	\$	-	\$ 129 University of Kentucky
Health - Personal Health Svcs.	011-05-5115-0000-560000-	15214 Duke Preceptor	\$	-	\$ 959 Duke University
Health - Personal Health Svcs.	011-05-5115-0000-560000-	15233 GlaxoSmithKline Recognition	\$	-	\$ 224 Glaxo Smith Kline
Health - Personal Health Svcs.	011-05-5115-0000-560000-	15239 CHS Preceptor Program	\$	-	\$ 1,474 Carolinas Healthcare System
Health - Personal Health Svcs.	011-05-5115-0000-560000-	16202 Duke Nursing Preceptor Project	\$	-	\$ 10,814 Duke University
Health - Personal Health Svcs.	011-05-5115-0000-560000-	16266 FY16 CHS Preceptor Program	\$	-	\$ 5,465 Carolinas Healthcare System
Health - Personal Health Svcs.	011-05-5115-0000-560000-	18129 GSK Star Project	\$	-	\$ 3,449 Glaxo Smith Kline
Health - STD	011-05-5116-5131-560000-	14236 FY13 Excess Fees - STD/TB/CD	\$	-	\$ 217 Fees
Health - STD	011-05-5116-5131-560000-	16272 FY15 Excess ICS Fee Revenue	\$	-	\$ 10,958 Fees
Health - STD	011-05-5116-5131-560000-	17253 FY16 Excess ICS Fee Revenue	\$	-	\$ 17,737 Fees
Health - STD	011-05-5116-5131-560000-	18145 FY17 Excess ICS Fee Revenue	\$	-	\$ 29,427 Fees
Health - STD	011-05-5116-5131-560000-	19076 FY18 Excess ICS Fee Revenue	\$	-	\$ 5,909 Fees
Health - STD	011-05-5116-5131-560000-	20055 FY19 Excess ICS Fee Revenue	\$	-	\$ 5,300 Fees
Health - STD	011-05-5116-5131-560000-	21021 FY20 Excess ICS Fee Revenue	\$	-	\$ 4,066 Fees
Health - TB	011-05-5116-5132-560000-	15254 FY14 Excess Fees - TB	\$	-	\$ 7,725 Fees
Library	010-04-6110-6112-560000-	12234 Pearl Balthis Foundation	\$	-	\$ 7,213 Foundation
Library	010-04-6110-6112-560000-	18609 Chariton Torrence Grant	\$	-	\$ 2,500 Foundation
Library	010-04-6110-6112-560000-	19079 Jean Marie Torrence Fund	\$	-	\$ 15,580 Foundation
Library	010-04-6110-6112-560000-	20528 IBM Matching Grant (Geiger)	\$	-	\$ 800 Corporation
Library	010-04-6110-6112-560000-	20553 FY20 State Aid to Libraries	\$	-	\$ 227,155 State
Library	010-04-6110-6112-560000-	21577 FY21 State Aid to Libraries	\$	-	\$ 228,054 State
Library	010-04-6110-6112-560000-	50339 David Rhyme Trust Donation	\$	-	\$ 3,081 Foundation
Cooperative Extension	010-07-4950-4950-560000-	15226 Fee Based Prog-Food/Supplies	\$	-	\$ 6,570 Workshop Fees
Cooperative Extension	010-07-4950-4950-560000-	16277 Farm School	\$	-	\$ 3,162 Workshop Fees
Cooperative Extension	010-07-4950-4950-560000-	17272 Something Pumpkin	\$	-	\$ 4,189 Fees
Cooperative Extension	010-07-4950-4950-560000-	18134 Healthy Harvest	\$	-	\$ 714 Fees
Cooperative Extension	010-07-4950-4952-560000-	16276 4-H Programs	\$	-	\$ 6,712 Fees
Police	010-02-4310-4310-560000-	12282 OBI/Smart Talk	\$	-	\$ 4,427 State of North Carolina
Police	010-02-4310-4310-560000-	13272 Marine Unit	\$	-	\$ 739 Duke Energy
Police	010-02-4310-4310-560000-	14206 Purchase K9	\$	-	\$ 75 Gaston County Humane Society
Police	010-02-4310-4310-560000-	20538 2019 JAG Grant: Police	\$	-	\$ 2,291 U.S. Justice Department
Police	010-02-4310-4310-560000-	21589 2020 (2) JAG Grant: Police	\$	-	\$ 24,435 U.S. Justice Department

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GASTON COUNTY, NORTH CAROLINA

Department Name	Account	Project Description/Project Name	Estimated County Funds	Estimated Outside Funds	Source of Funds
Police	010-02-4310-4310-560000	21553 2020IAG: Police	\$	\$	10,346 U.S. Justice Department
Police	010-02-4310-4310-560000	20577 Coronavirus Emergency Supplement	\$	\$	12,215 U.S. Government
Police	025-02-4310-4310-530043	10002 Drug Forfeitures - Treasury	\$	\$	1,369 U.S. Treasury Department
Police	025-02-4310-4310-530044	50113 Drug Forfeitures - Justice	\$	\$	4,604 U.S. Justice Department
Police	025-02-4310-4310-530044	50112 Controlled Substance Tax	\$	\$	18 U.S. Treasury Department
Police	010-02-4310-4310-560000	InfRe Infrastructure Refresh	\$	7,500	12,215 State of North Carolina
Police - Telecommunications	010-02-4311-0000-560000	InfRe Infrastructure Refresh	\$	1,500	Requested by IT, Switch Replacement equipment backordered
Public Works	010-01-4265-4260-530023	18084 Various Repairs	\$	58,891	Requested by IT, Switch Replacement equipment backordered
Sheriff's Office	010-01-4315-4315-560000	14229 2013 SCAAP Grant	\$	\$	249 2013 SCAAP Grant
Sheriff's Office	010-02-4315-4315-510001	20542 Salaries: Victim Specialist	\$	\$	372,105 DOJ
Sheriff's Office	010-02-4315-4315-510100	20542 FICA: Victim Specialist	\$	\$	11,045 DOJ
Sheriff's Office	010-02-4315-4315-510101	20542 Retirement: Victim Specialist	\$	\$	12,099 DOJ
Sheriff's Office	010-02-4315-4315-560000	20542 Victim Specialist	\$	\$	5,750 DOJ
Sheriff's Office	010-02-4315-4315-510001	20557 Salaries: 2019 GCC Court Advocacy Services	\$	\$	268,304 GCC Grant
Sheriff's Office	010-02-4315-4315-510000	20557 FICA: 2019 GCC Court Advocacy Services	\$	\$	12,464 GCC Grant
Sheriff's Office	010-02-4315-4315-510101	20557 Retirement: 2019 Court Advocacy Services	\$	\$	191,637 GCC Grant
Sheriff's Office	010-02-4315-4315-560000	20572 FY 2019 SCAAP Grant	\$	\$	2,864 2019 SCAAP Grant
Sheriff's Office	010-02-4315-4315-560000	21590 2020 (2) JAG@Grant: Sheriff	\$	\$	23,534 GCC Grant
Sheriff's Office	010-02-4315-4315-560000	21555 2020JAG@Grant: Sheriff	\$	\$	15,609 DOJ
Sheriff's Office	010-02-4315-4315-510001	21572 Salaries: 2020 GCC DV LE Unit	\$	\$	99,198 GCC Grant
Sheriff's Office	010-02-4315-4315-510100	21572 FICA: 2020 GCC DV LE Unit	\$	\$	7,077 GCC Grant
Sheriff's Office	010-02-4315-4315-510101	21572 Retirement: 2020 GCC DV LE Unit	\$	\$	5,091 GCC Grant
Sheriff's Office	010-02-4315-4315-510102	21572 403KLEO: 2020 GCC DV LE Unit	\$	\$	268 GCC Grant
Sheriff's Office	010-02-4315-4315-510103	21572 Health Ins: 2020 GCC DV LE Unit	\$	\$	28,366 GCC Grant
Sheriff's Office	010-02-4315-4315-510005	21573 Part-time: <1R: 2020 GCC Safe Exchange	\$	\$	38,701 GCC Grant
Sheriff's Office	010-02-4315-4315-510100	21573 FICA: 2020 GCC Safe Exchange	\$	\$	1,545 GCC Grant
Sheriff's Office	010-02-4315-4315-510002	21573 Prog Supplies: 2020 GCC Safe Exchange	\$	\$	1,000 GCC Grant
Sheriff's Office	010-02-4315-4315-520003	21573 Advertising: 2020 GCC Safe Exchange	\$	\$	2,890 GCC Grant
Sheriff's Office	010-02-4315-4315-520004	50AAdv Salary: Half Court Advocate	\$	\$	17,988 Civil Process Revenues
Sheriff's Office	010-02-4315-4315-520005	Advoc Salary: Court Advocate	\$	\$	43,760 Civil Process Revenues
Sheriff's Office	010-02-4315-4315-520006	50BAdv Salary: DV Denialist	\$	\$	120,351 Civil Process Revenues
Sheriff's Office	010-02-4315-4315-560000	InfRe Infrastructure Refresh	\$	34,500	Requested by IT, Switch Replacement equipment backordered
Social Services	020-05-4790-0000-530010	20555 Professional Services: 19 GCC Translation Grant	\$	\$	2,473 Federal
Social Services	020-05-4790-0000-560000	18142 Employee Activity Donations	\$	\$	10,500 Donations
Social Services	020-05-4790-0000-560000	20050 Care Plan (Coronavirus)	\$	308,021	County
Social Services	020-05-4800-4810-560000	21516 Disaster recovery Grant/DW9	\$	\$	181,849 Federal
Social Services	020-05-5600-0000-560000	08159 Donations	\$	\$	26,655 Donations
Social Services	020-05-5600-0000-560000	14234 Home Community Care Block Grant Funds	\$	\$	29,871 Donations
Social Services	020-05-5600-0000-560000	15259 Adult Nutrition	\$	\$	31,164 Donations
Social Services	020-05-5600-0000-560000	15260 EGADC	\$	\$	1,299 Donations
Social Services	020-05-5600-0000-560000	15261 GADC	\$	\$	216 Donations
Social Services	020-05-5600-0000-520002	21543 Program Supplies	\$	\$	3,259 Federal
Social Services	020-05-5600-0000-530015	21543 Other Services	\$	\$	4,760 Federal
Social Services	020-05-5600-0000-540001	21543 Equipment	\$	\$	50,972 Federal
Social Services	020-05-5600-0000-530010	21543 Professional Services	\$	\$	100,000 Federal
Social Services	020-05-5600-0000-560001	21543 Transportation	\$	\$	40,800 Federal
Social Services	020-05-5600-0000-540003	21543 Motor Vehicles	\$	\$	65,800 Federal
Social Services	020-05-5620-0000-560000	21548 Health Promotion Grant	\$	\$	4,360 Federal
Social Services	020-05-5622-0000-560000	FFCRL Families 1st COVID: Congregate	\$	\$	50,956 Federal
Social Services	020-05-5622-0000-560000	FFCRL Families 1st COVID: Home Delivery	\$	\$	101,931 Federal
Social Services	020-05-5624-0000-560000	21549 CARES: Carative Support Program	\$	\$	30,375 Federal
Social Services	020-05-5867-5471-560000	00374 Special Adoption Program	\$	\$	187,144 Federal
Social Services	020-05-5867-5471-560000	30071 Adoption Donations	\$	\$	750 Donation
Social Services	020-05-5867-0000-560000	16104 Foster Care Donations	\$	\$	1,121 Donations
Social Services	020-05-5867-0000-540000	16211 Emergency Assist Fund	\$	\$	600 Donations
Social Services	020-05-5867-0000-560000	16212 Resource Closet	\$	\$	50 Donations
Social Services	020-05-5867-0000-560000	16213 Education	\$	\$	1,200 Donation
Social Services	020-05-5867-0000-560000	21535 Grant Foundation Grant	\$	\$	5,000 Donation
Social Services	020-05-5867-5868-560000	13263 Links Program Donations	\$	\$	4,748 Donations
Social Services	020-05-5491-0000-510001	Salaries	\$	\$	182,000 Federal
Social Services	020-05-5491-0000-510100	FICA	\$	\$	15,000 Federal
Social Services	020-05-5491-0000-510101	Retirement	\$	\$	15,000 Federal
Social Services	020-05-5491-0000-520001	Office Supplies	\$	\$	950 Federal
Social Services	020-05-5491-0000-520002	Program Supplies	\$	\$	4,900 Federal
Social Services	020-05-5491-0000-520011	Travel/Training	\$	\$	4,898 Federal
Social Services	020-05-5491-0000-520013	Printing	\$	\$	1,980 Federal
Tax - Property Reval	023-01-4142-0000-560000	17169 Expenses Associated with Reval	\$	174,516	FY21
Tax - Property Reval	023-01-4142-0000-560000	Reval Revaluation Funds	\$	162,153	FY20
Tax - Property Reval	023-01-4142-0000-560000	Reval Revaluation Funds	\$	186,026	FY19
Tax - Property Reval	023-01-4142-0000-560000	17169 Expenses Associated with Reval	\$	113,056	
Veterans Services	010-05-5820-0000-560000	16280 Veteran State Matching Funds	\$	\$	8,279 NCDM VA including 2k in March
Vehicles - PW Facilities	010-01-4265-4260-540003	21008 Motor Vehicles: FY21 LP	\$	2,765	FY21 - TTT/Equipment/Decals
Vehicles - PW Admin	010-01-4265-4265-540003	21008 Motor Vehicles: FY21 LP	\$	1,020	FY21 - TTT/Equipment/Decals
Vehicles - County Police	010-02-4310-4310-540003	21008 Motor Vehicles: FY21 LP	\$	116,369	FY21 - TTT/Equipment/Decals
Vehicles - Sheriff's Office	010-02-4315-4315-540003	21008 Motor Vehicles: FY21 LP	\$	76,984	FY21 - TTT/Equipment/Decals
Vehicles - Emergency Mgmt	010-02-4310-4310-540003	21008 Motor Vehicles: FY21 LP	\$	8,133	FY21 - TTT/Equipment/Decals
Vehicles - CEMV	010-02-4310-4310-540003	21008 Motor Vehicles: FY21 LP	\$	12,985	FY21 - TTT
Vehicles - Rescue Squads	010-02-4310-4310-540003	21008 Motor Vehicles: FY21 LP	\$	5,904	FY21 - TTT
Vehicles - ACE	010-02-4380-0000-540003	21008 Motor Vehicles: FY21 LP	\$	3,602	FY21 - TTT/Equipment/Decals
Vehicles - EDC	010-02-4920-4920-540003	21008 Motor Vehicles: FY21 LP	\$	1,148	FY23 - TTT/Equipment/Decals
Vehicles - Building Services	010-02-4350-4351-540003	21008 Motor Vehicles: FY21 LP	\$	1,922	FY21 - TTT/Equipment/Decals
Vehicles - PW Environmental	010-05-5114-5125-540003	21008 Motor Vehicles: FY21 LP	\$	1,060	FY21 - TTT/Equipment/Decals (less TTT on one that's paid)
Vehicles - Social Services	020-05-4790-0000-540003	21008 Motor Vehicles: FY21 LP	\$	4,121	FY21 - TTT/Equipment/Decals (less TTT paid so far)
Vehicles - ACE	040-02-4380-0000-540003	21008 Motor Vehicles: FY21 LP	\$	19,725	FY21 - SWAB box & transport to Bear
Vehicles - Landfill	060-08-4710-0000-540003	Motor Vehicles: FY21 LP	\$	300	FY21 - Decals
Vehicles - FIC sedan	010-05-5810-4121-540003	21574 Vehicle: GCC Family Justice Ctr	\$	\$	35,000 FY21 - For Sedan/TTT/Decals
Vehicles - 99 Freezer Truck	020-05-5600-0000-540003	21543 Motor Vehicles: CARES ARMS	\$	\$	65,000 FY21 - For Freezer Truck MOW program plus TTT/Decals
Vehicles - County Police	010-02-4310-4310-540003	20007 Vehicles: 2020 LP Financing	\$	17,245	FY20 - B police units purchased FY20 Arrived FY21 need eqpm/decals
Total County Funds			\$	14,418,970	
Total Outside Funds			\$	18,645,047	
Grand Total			\$	33,064,017	

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* 2021-144 Commissioner Keigher - County Attorney - Approval of Rules of Decorum for Public Meetings as follows:

WHEREAS, North Carolina General Statute § 153A-52.1 requires local boards of commissioners to provide at least one period for public comment per month at a regular meeting of the board; and,

WHEREAS, North Carolina General Statute § 153A-52.1 authorizes local boards of commissioners to adopt reasonable rules that govern the conduct of their public comment periods at their regular meetings, including rules to maintain order and decorum; and,

WHEREAS, Gaston County recognizes that rules of decorum commonly help local boards across our State and nation to structure and maintain an orderly, civilized, and respectful public forum in which elected officials have an opportunity to hear from their constituents; and,

WHEREAS, Gaston County desires to maintain decorum throughout its citizen recognition public comment periods.

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

The following Rules of Decorum shall be followed throughout all public comment periods and administered in a content-neutral manner to ensure that this part of the Agenda is conducted in a civil and orderly manner:

1. Each speaker is allocated three (3) minutes to speak. No public comment period shall extend beyond one (1) hour, unless the Chairman or presiding officer elects in his or her discretion to extend the overall time period.
2. A speaker may not share or relinquish any remaining time they have not used to another speaker.
3. Speakers are only allowed to speak one (1) time during the public comment period.
4. A person may speak only if they have signed up to speak in accordance with the Board's procedures. Speaker substitutions at the meeting are not allowed.
5. Speakers shall provide their name and address at the start of their comments.
6. Speakers shall refrain from personal attacks and/or threats directed towards County staff, elected Board members, or members of the public.

* See 2022-103 Amended 4/26/2022

2021-145 Commissioner Brown - County Attorney - To Authorize New Collection Fees for the Collection of Property Taxes on Behalf of Municipal Governments as follows:

WHEREAS, the County currently collects taxes for certain cities and towns within the County pursuant to Interlocal Agreements; and,

WHEREAS, the County proposes to charge a collection fee to the cities and towns for which taxes are collected by the County; and,

WHEREAS, the Board of Commissioners approved Resolution 2014-035, which allowed municipalities to choose between a percentage method or per bill method with an annual cap, whichever was less; and,

WHEREAS, it is the intent of the Board of Commissioners to charge uniform fees for the collection of taxes for any city or town that wishes to have the County collect its taxes, and no longer allow municipalities to choose between a percentage method or per bill method and eliminate the annual cap; and,

WHEREAS, it is the intent of the Board of Commissioners to incrementally implement the fee for tax collection by beginning with a fee of 0.675% for the fiscal year 2021-22, and 0.85% for subsequent years; this fee will be reassessed the year following county-wide revaluation(s).

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the County shall charge any participating municipal government for collection of taxes as follows:

FY 2021-22	0.675%
FY 2022-23	0.85%

BE IT FURTHER RESOLVED that the fees will be reassessed the year following county-wide revaluation(s).

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BE IT FURTHER RESOLVED that the Board hereby approves amendments to existing Interlocal Agreements for the collection of taxes to implement the changes set forth herein.

2021-146 Commissioner Keigher - County Manager - To Approve the Use of the Accrued Interest from the 2016, 2017 and 2018 GO School Bonds for Paving Projects at Bessemer City High School, Hunter Huss High School, Catawba Heights Elementary School and Gardner Park Elementary School as follows:

Gaston County Bond Balances
As of May 4, 2021

	Proceeds	Interest	Total
2006 Bonds	\$ -	\$ -	\$ -
BA Bonds	\$ -	\$ -	\$ -
2016 Bonds	\$ 658,532.39	\$ 372,897.02	\$ 1,031,429.41
2017 Bonds	\$ 503,381.03	\$ 67,128.33	\$ 570,509.36
2018 Bonds	\$ 8,706,283.29	\$ 1,614,394.62	\$ 10,320,677.91
	\$ 9,868,196.71	\$ 2,054,419.97	\$ 11,922,616.68

2021-147 Commissioner Keigher - County Manager - To Approve the Use of the Remaining Principal Proceeds from the 2016 School Bond Issue for a Paving Project at Bessemer City Middle School and a Paving Project at Bessemer City High School as follows:

Gaston County Bond Balances
As of May 4, 2021

	Proceeds	Interest	Total
2006 Bonds	\$ -	\$ -	\$ -
BA Bonds	\$ -	\$ -	\$ -
2016 Bonds	\$ 658,532.39	\$ 372,897.02	\$ 1,031,429.41
2017 Bonds	\$ 503,381.03	\$ 67,128.33	\$ 570,509.36
2018 Bonds	\$ 8,706,283.29	\$ 1,614,394.62	\$ 10,320,677.91
	\$ 9,868,196.71	\$ 2,054,419.97	\$ 11,922,616.68

2021-148 Commissioner Philbeck - County Manager - To Accept Departmental Budget Change Requests as Information as follows:

ENTRY DATE	DEPT NAME	ACCOUNT	DR/CR	AMOUNT
04/01/2021	GEMS	010-02-4372-0000-520001-	C	\$ 1,400
04/01/2021		010-02-4372-0000-520002-	C	\$ 1,200
04/01/2021		010-02-4372-0000-530010-	C	\$ 4,520
04/01/2021		010-02-4372-0000-520007-	C	\$ 4,800
04/01/2021		010-02-4372-0000-530015-	C	\$ 2,795
04/01/2021		010-02-4372-0000-540002-	D	\$ 14,715
04/01/2021		010-02-4370-0000-520014-	C	\$ 7,800
04/01/2021		010-02-4370-0000-540003-	D	\$ 4,496
04/01/2021		010-02-4370-0000-520005-	D	\$ 3,304
04/01/2021		010-02-4370-0000-520015-	C	\$ 1,200
04/01/2021		010-02-4370-0000-530015-	C	\$ 9,500
04/01/2021		010-02-4370-0000-520016-	C	\$ 1,875
04/01/2021		010-02-4370-0000-520002-	C	\$ 2,084
04/01/2021		010-02-4370-0000-540002-	D	\$ 14,659
04/01/2021	Facilities	010-01-4265-4260-530013-	C	\$ 10,000
04/01/2021		010-01-4265-4260-510002-	D	\$ 10,000

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04/01/2021	Grounds & Maint.	010-01-4261-0000-520002-	C	\$	3,000
04/01/2021		010-01-4261-0000-520007-	D	\$	3,000
04/05/2021	Social Services	020-05-4800-4810-510001-	C	\$	24,000
04/05/2021		020-05-4800-4810-510100-	C	\$	400
04/05/2021		020-05-4800-4810-510101-	C	\$	900
04/05/2021		020-05-4800-4810-510108-	C	\$	100
04/05/2021		020-05-4800-4811-510103-	D	\$	4,500
04/05/2021		020-05-4800-4812-510103-	D	\$	4,000
04/05/2021		020-05-4800-4813-510001-	D	\$	8,500
04/05/2021		020-05-4800-4813-510100-	D	\$	400
04/05/2021		020-05-4800-4813-510101-	D	\$	900
04/05/2021		020-05-4800-4813-510103-	D	\$	7,000
04/05/2021		020-05-4800-4813-510108-	D	\$	100
04/07/2021	Coop Ext.	010-07-4950-4950-520001-	C	\$	783
04/07/2021		010-07-4950-4950-540001-	D	\$	783
04/07/2021	Mgrs. Office	010-01-4120-0000-510003-	C	\$	5,100
04/07/2021		010-01-4120-0000-520011-	D	\$	5,100
04/09/2021	HR	010-01-4122-0000-520017-	C	\$	400
04/09/2021		010-01-4122-0000-540001-	D	\$	400
04/09/2021	Telecommunications	024-02-4311-0000-530002-	D	\$	12,000
04/09/2021		024-02-4311-0000-530010-	C	\$	12,000
04/09/2021	Parks & Rec	010-04-6120-0000-530010-	C	\$	500
04/09/2021		010-04-6120-0000-520010-	D	\$	500
04/12/2021	Police	010-02-4380-0000-530010-	C	\$	5,000
04/12/2021		010-02-4380-0000-520005-	D	\$	5,000
04/12/2021	GEMS	010-02-4370-0000-540002-	C	\$	1,438
04/12/2021		010-02-4370-0000-540003-	D	\$	1,438
04/13/2021	Landfill	060-08-4720-0000-530013-	C	\$	25,000
04/13/2021		060-08-4720-0000-540002-15156	D	\$	25,000
04/13/2021		060-08-4720-0000-540001-	C	\$	20,000
04/13/2021		060-08-4720-0000-530023-	D	\$	20,000
04/14/2021	Finance	010-02-4330-0000-540001-	C	\$	2,860
04/14/2021		010-02-4330-0000-520006-	D	\$	2,860
04/15/2021	Social Services	020-05-5640-0000-540001-	C	\$	500
04/15/2021		020-05-5640-0000-540005-21028	D	\$	500
04/15/2021	Police	010-02-4311-0000-530023-	C	\$	6,000
04/15/2021		010-02-4311-0000-520007-	D	\$	6,000
04/16/2021	Finance	010-01-4265-4260-530023-18084	C	\$	21,600
04/16/2021		010-01-4265-4260-540001-	D	\$	21,600
04/16/2021	Rescue	010-02-4372-0000-520011-	C	\$	1,080
04/16/2021		010-02-4372-0000-520013-	C	\$	1,135
04/16/2021		010-02-4372-0000-520014-	C	\$	4,400
04/16/2021		010-02-4372-0000-530030-	C	\$	3,097
04/16/2021		010-02-4372-0000-540001-	D	\$	9,712
04/16/2021	Health	011-05-5114-5125-520002-	C	\$	500
04/16/2021		011-05-5114-5125-520007-	C	\$	500
04/16/2021		011-05-5114-5125-520011-	C	\$	1,500
04/16/2021		011-05-5114-5125-530012-	D	\$	2,500
04/19/2021	GEMS	010-02-4370-0000-560000-21LPK	C	\$	2,010
04/19/2021		010-02-4370-0000-560000-21ATV	C	\$	1,402
04/19/2021		010-02-4370-0000-520014-	C	\$	8,281
04/19/2021		010-02-4370-0000-520013-	C	\$	3,200
04/19/2021		010-02-4370-0000-560000-KAcad	C	\$	2,400
04/19/2021		010-02-4370-0000-560000-CmOut	C	\$	2,400
04/19/2021		010-02-4370-0000-520011-	D	\$	5,000
04/19/2021		010-02-4370-0000-540001-	D	\$	14,693

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04/19/2021	Econ. Dev	010-07-4920-4920-530015-	C	\$	1,000
04/19/2021		010-07-4920-4920-520013-	D	\$	1,000
04/19/2021	Coop Ext.	010-07-4950-4950-520013-	C	\$	3,000
04/19/2021		010-07-4950-4950-540001-	D	\$	3,000
04/20/2021	Hope United	010-05-5810-5585-510001-21571	C	\$	21,654
04/20/2021		010-05-5810-5585-540002-21571	D	\$	21,654
04/21/2021	Public Works	010-01-4265-4250-540002-	C	\$	10,304
04/21/2021		010-01-4265-4250-540001-	D	\$	10,304
04/21/2021	Museum	010-04-6141-0000-520007-	C	\$	300
04/21/2021		010-04-6141-0000-540001-	D	\$	300
04/22/2021	HR	010-01-4122-0000-520002-	C	\$	4,283
04/22/2021		010-01-4122-0000-520012-	D	\$	4,283
04/23/2021	GEMS	010-02-4370-0000-520005-	D	\$	2,900
04/23/2021		010-02-4370-0000-520006-	D	\$	11,250
04/23/2021	GEMS	010-02-4370-0000-560000-EmpEv	D	\$	1,500
04/23/2021		010-02-4370-0000-520004-	C	\$	15,650
04/23/2021	Landfill	060-08-4720-0000-540006-15155	C	\$	120,000
04/23/2021		060-08-4720-0000-540009-21012	D	\$	120,000
04/26/2021	Sheriff	010-02-4315-4315-530029-	C	\$	76,088
04/26/2021		010-02-4315-4323-530015-COVID	D	\$	76,088
04/26/2021		010-02-4315-4315-530029-	C	\$	20,554
04/26/2021		010-02-4315-4315-540001-	D	\$	20,554
04/26/2021	GEMS	010-02-4370-0000-530015-	C	\$	44,525
04/26/2021		010-02-4370-0000-560000-21NBx	D	\$	44,525
04/27/2021	Hope United	010-05-5810-5582-520011-	C	\$	4,160
04/27/2021		010-05-5810-5582-520007-	D	\$	4,160
04/27/2021	Grounds & Maint.	010-01-4265-4260-530023-18084	C	\$	7,000
04/27/2021		010-01-4265-4260-540001-	D	\$	7,000
04/29/2021	Library	010-04-6110-6112-520014-	C	\$	3,500
04/29/2021		010-04-6110-6112-530029-	D	\$	3,500
04/30/2021		010-04-6110-6112-520002-	C	\$	5,000
04/30/2021		010-04-6110-6112-520012-	C	\$	2,000
04/30/2021		010-04-6110-6112-520014-	C	\$	2,000
04/30/2021		010-04-6110-6113-540001-	D	\$	9,000
04/30/2021	Public Works	040-01-4265-4260-540006-	C	\$	249,380
04/30/2021		040-01-4265-4260-540006-21029	D	\$	249,380

2021-149 Commissioner Brown - DHHS (Social Services Division) - Proclamation - To Proclaim the Month of May 2021 as Foster Care Awareness Month

2021-150 Commissioner Brown - DHHS (Social Services Division) - Proclamation - To Proclaim the Month of May 2021 as Older Americans Month

2021-151 Commissioner Brown - Elections - To Approve Election Systems & Software (ES&S) as a Sole Source Provider for the Purchase of ADA-Compliant Ballot Marking Voting Equipment (\$185,294)

2021-152 Commissioner Worley - Finance - To Accept as Information the Attached Property Tax Refunds Less than \$100. These Tax Refunds Should Be Recorded in the Board's Minutes (Total NCVTS Refunds - \$2,519.56) as follows:

Gaston County, North Carolina – Listing of Property Tax Refunds Less Than \$100.00 for Vehicles
To Be Reported at the May 25, 2021 Board Meeting

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GASTON COUNTY, NORTH CAROLINA

TAXPAYER NAME	AMOUNT	TAXPAYER NAME	AMOUNT
AKEH, PASCAL CHIEDU	65.08	LEAVITT, ELIZABETH ANN	80.54
ALEXANDER, TINA MARIE	3.43	LEGGETT, RICKY JERMAINE	23.91
ANDERSON, JONATHAN LUKE	83.37	LOVELACE, BRENDA NEAL	52.16
BALLARD, MARVIN KOPF III	40.84	MACHACON, KATHERINE DAVIS	9.93
BARSE, ANTHONY LEE	45.47	MACHACON, KATHERINE DAVIS	18.70
BEATTY, DORIS CAMPBELL	17.09	MACHACON, KATHERINE DAVIS	45.98
BLACK, BILLIE ARNOLD	6.44	MACON, MICHAEL WAYNE	28.09
BLACK, SAUNDERS PROCTOR	18.95	MARR, ROSE MOTEN	21.19
BLYTHE, DALE MICHAEL	31.02	MARSHALL, AARON DANIEL	73.20
BRIGGS, ALBERT LAWSON	5.21	MCNEELY OIL COMPANY INC	56.67
BRITTON, FRANCES GARDNER	31.33	MERRIWEATHER, KATHERINE LAVERNA	13.81
BROOKS, CATHY NAVEY	56.91	MIKESKA, RICHARD EDWARD	77.54
BROWN, RITA HOYLE	94.06	MILLER, GEORGE WILDER JR	51.38
CARMONA, FABIOLA DEL CARMEN	76.81	MONROE, JAMES MICHAEL	16.74
CARR, PHILLIP RONNIE	34.08	MORGAN, LONNIE LEE SR	70.61
CHAMBERS, LISA SHANETTE	60.24	MORRIS, LLOYD EARLE	81.00
DELLINGER, JILL LORAIN	79.73	NATHAN SMITH MINISTRIES	22.42
DIMMER, RONALD JOSEPH	11.18	PATTERSON, MICHAEL LARRY	38.26
DWYER, SEAN MICHAEL	78.83	PHILLIPS, AMIE SUE	71.64
DWYER, SEAN MICHAEL	38.92	QUINN, KYLE AARON	89.49
EDWARDS, ELWIN RICHARDSON JR	21.51	RAMIREZ, KAY FRANCES	34.69
ESPARZA SILVA, BEATRIZ ADRIANA	28.22	SNYDER, JEREMY JAMES	15.27
FAIRCLOTH, ALFRED	36.75	VERNON, BARBARA DIANE	21.80
GAGNON, SUSAN CLEMENTS	84.86	WALTERS, KIMBERLY GREENE	47.69
HARRIS, WILLIAM ALEXANDER	46.44	WHITT, ROGER LEE	43.12
HYDE, TED JAMES	52.05	WILLIS, ROY LEE JR	21.74
KILLIAN, LISA CHARLES	73.87	XIONG, DOUA	13.09
KINLEY, PATRICK WAYLON	36.81	XIONG, DOUA	75.63
LAUGHLIN, JAMES TERRY	43.77	Total NCVTS Refunds (March 2021)	\$ 2,519.56

2021-153 Commissioner Philbeck - Finance - To Appropriate 2019 Vehicle Financing Interest Earnings and Unspent Proceeds Totaling \$48,766 for Payment to Bank of America (\$48,766) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	010-99-9900-0000-490000-	(48,766)
Transfers to Community Investment Fund	010-98-9800-0000-580041-	48,766
Transfers from General Fund	041-98-9800-0000-480010-	(48,766)
Transfers to Capital Improvement Fund	041-98-9800-0000-580040-	48,766
Transfers from Community Investment Fund	040-98-9800-0000-480041-	(48,766)
Misc: 2019 Vehicle Financing	040-01-4199-0000-520017-19070	48,766

2021-154 Commissioner Hovis - Emergency Management - To Authorize, Appropriate, and Carry Forward Additional Emergency Management Performance Grant Funds for 2020 Optional Activities in the Amount of \$18,752.80 per Budget Change Request:

Account Description	Account Number	Amount
Emerg Mgt Performance Grant	010-02-4330-0000-425077-	(18,752.80)
Salaries	010-02-4330-0000-510001-21EMP	18,752.80
EMPG Offset	010-02-4330-0000-560000-EMPGO	18,752.80
Department Chargeback	010-02-4330-0000-530031-	(18,752.80)

COMMISSIONER'S COURT

MAY 25, 2021

GASTON COUNTY, NORTH CAROLINA

2021-155 Commissioner Fraley - GEMS - Proclamation - To Proclaim the Week of May 16-22, 2021 as Emergency Medical Services Week in Gaston County

2021-156 Commissioner Worley - Police Department/Sheriff's Office - Proclamation - To Proclaim May 9-15, 2021 as Law Enforcement Week and May 15, 2021 as Peace Officer's Memorial Day in Gaston County

2021-157 Commissioner Brown - Police Department - Retirement Commendation - To Award the Service Side Arm and Badge to Retired Master Police Officer Ronald D. Robinson

2021-158 Commissioner Worley - Public Works - To Finalize and Formally Accept an Offer to Purchase a County Owned Surplus Parcel (PID# 203783 Located at 2005 Beauhaven Lane, Belmont, NC 28012) No County Funds

2021-159 Commissioner Philbeck - Public Works - To Authorize the County Manager to Execute a Construction Contract with Kearey Builders, Inc. for the Child Advocacy Center (The Lighthouse) at a Cost of \$3,092,425.00. The project was publicly advertised April 4, 2021 and bids were received and publicly opened on April 29, 2021 with the following bid results received:

Kearey Builders, Inc.	\$3,092,425.00
Pinnix, Inc.	\$3,214,125.00
Beam Construction	\$3,239,940.00
Quinn Sales dba Custom Building	\$3,266,210.00
Neill Construction Co.	\$3,313,100.00
Morrison Construction, Inc.	\$3,390,100.00
Leitner Construction	\$3,593,563.00

2021-160 Commissioner Johnson - Sheriff's Office - Proclamation - To Proclaim the Week of May 2-8, 2021 as National Correctional Officers and Correctional Employees Week in Gaston County

2021-161 Commissioner Worley - Sheriff's Office - To Authorize Lawmen's as a Sole Source Provider for the Purchase of Defense and Tactical Equipment (\$45,716)

2021-162 Commissioner Fraley - Tax Collections - Pursuant to G.S. 105-381, the Tax Collector Requests that the Listed Tax Refunds be Made. (Release and Refunds - \$228.88; Overpayments - \$22,389.59; VTS Refunds - \$8,825.49; Grand Total - \$31,443.96) as follows:

TAXPAYER NAME	AMOUNT
APRIL 2021 RELEASES AND REFUNDS	
JP Morgan Chase/Albemarle Corporation	\$228.88
TOTAL	\$228.88
APRIL 2021 OVERPAYMENTS	
Alexander, Linda	\$287.57
Alexander, Samantha	\$259.03
Baucom, Deborah P	\$302.33
Belk, Neasha	\$199.48

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Cannon, Chelsea	\$264.00
Carpenter, David	\$377.00
Carson, Michael J	\$444.08
Castle, Peggy	\$254.25
Cunningham, Darren S	\$170.75
Davenport, Holly	\$129.29
Dellinger, Cynthia	\$169.53
Eaker, Michael	\$143.28
Eaker, Michael	\$143.28
Eaker, Michael	\$171.53
Eaker, Nancy	\$171.53
Evans, Susan	\$980.33
Faile, Scott Austin	\$330.59
Giglio, Anthony	\$118.00
Gillespie, Kay	\$1,675.84
Gillespie, William	\$1,063.90
Glenn, Quinta	\$102.96
Harry Marsh Law	\$405.94
Herndon, Stephanie	\$178.90
Hopkins, Tommy Joe Sr	\$101.82
Hopper, Angela	\$160.42
Johnston, Allison and Hrod PA	\$159.19
Johnston, Trudy Black	\$514.70
Jordan, Vickie Gail	\$160.00
Koontz, Charly	\$105.52
Kossow, Karen G	\$272.00
Lereta	\$260.00
Littlejohn, David L	\$147.13
Maciel, Rafael	\$5,935.93
Mull, Serita	\$135.52
Pearson, Tara	\$129.85
Purser & Glenn	\$168.49
Reid, Robert Lee	\$146.10
Reid, Robert Lee	\$141.21
Rhyne, John L	\$300.00
Riley, Dwayne	\$114.92
Riley, Dwayne	\$115.64
Riley, Dwayne	\$115.64
Seate, Danny	\$198.24
Simmons-Williams, Tiffany	\$154.95
Sisney, Austin	\$151.70
Smith, Danny	\$934.07
Stone, Christopher	\$149.94
Tate, Ernestine,	\$433.69
Taylor, Kiley	\$101.42
Thyng, Scott D	\$407.00
Valentine, Teresa R	\$237.12
Vickers, John Franklin Jr	\$131.31
Warren L Tadlock, Chapter 13	\$255.84
Warren L Tadlock, Chapter 13	\$354.63
Warren L Tadlock, Chapter 13	\$899.21
Welch, Thomas	\$453.00
TOTAL	\$22,389.59

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APRIL 2021 VTS REFUNDS

Bailey, Woodrow James	\$457.44
Barnes, Natalie Lashone	\$119.76
Bess, Robert Daren	\$101.91
Bush, Tonya Michelle	\$112.23
Bush, Tonya Michelle	\$133.42
Calhoun, Thomas William	\$113.52
Camilli, Kenneth Ryan	\$121.81
Cloninger, Howard Lee Jr	\$336.61
Drumm, Derek Ryan	\$183.96
First Prpesbyterian Church of Gastonia, Inc	\$141.51
Florian, Daniel Hernan	\$457.41
Graham, Lisa Maira	\$143.76
Graham, Reginald Dupree	\$100.46
Greeson, Bryan David	\$275.97
Hawkins, Jason Daniel	\$200.46
Johnson, Joshua Ryan	\$273.81
Kaliam, Shirley Moran	\$129.93
Keenum, Richard Dale	\$410.54
Kinsler, Robert Eugene	\$148.76
Kirlin, David Russell	\$170.89
Kiser, Mark Alexander	\$228.25
Lee, Stephen Van Rensselaer	\$671.25
Munzell, Adrian Keith	\$334.86
Olensky, Dawne Angela	\$122.15
Patel, Lokeshkumar K	\$103.04
Pate, Narendra Vasudev	\$221.60
Peeler, Roger Allen	\$133.12
Peters, Darlene Marie	\$258.96
Peters, William Edgar III	\$195.62
Pope, Emlie Crews	\$121.77
Renna, Michael Anthony	\$191.86
Robinson, Barbara Grove	\$132.06
Stafford, Tammy Rolland	\$114.68
Steven, Belton Kirt	\$126.70
Teague, Tracy ARP	\$108.02
Thomas, Jerry Lee	\$154.43
Thompson, Daniel Brett	\$157.05
Tomberlin, Gordon Ray	\$366.28
Tucker, Sally Ann	\$152.85
Weaver, Fredrick Olen Sr	\$275.40
Wruble, Bradley Alan	\$284.36
Young, Demetrius Angelo	\$237.02
TOTAL	\$8,825.49

GRAND TOTAL**\$31,443.96**

2021-163 Commissioner Brown - Travel & Tourism - Proclamation - To Proclaim the Week of May 2-8, 2021 as Travel & Tourism Week in Gaston County

2021-164 Board of Commissioner - Commendation - To Recognize Donna S. Buff, Clerk to the Board, Upon the Completion of Her Term as President of the North Carolina Association of County Clerks

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Legislative Request**2021-165 Board of Commissioners - Legislative Request: To Adopt Resolution Opposing Proposed Local Government Zoning Reform**

On motion introduced by Commissioner Hovis and seconded by Commissioner Brown, the BOC unanimously approved **2021-165** as follows:

WHEREAS, for generations the State of North Carolina has allowed local government to regulate local development; and,

WHEREAS, counties in the State of North Carolina have their own unique characteristics and challenges so that "one size" does not "fit all," and statewide zoning mandates thus may have unintended negative consequences for the residents of the State; and,

WHEREAS, any new unfunded mandates by the State, particularly during a time when local revenues are under pressure due to Covid-19 and other factors affecting local economies, may force communities such as Gaston County to either increase property taxes or decrease services critical to their residents in order to follow these mandates; and,

WHEREAS, HB401/SB349 is now pending in the North Carolina General Assembly, and would force municipalities to allow duplexes, triplexes, quadplexes, and townhouses into all residential zones, including all low-density zoning districts, for the stated purpose of expanding housing opportunities; and,

WHEREAS, HB401/SB349 exempts residential areas in which private restrictive covenants apply, thus differentiating between subdivisions such as gated communities and the neighborhoods without such protections, in essence protecting the wealthy by exposing middle and low income residents to incompatible development dictated by state government; and,

WHEREAS, HB401/SB349 further allows restricting of these types of homes in areas served by a local government water system, government sewer system, public water system, or a wastewater collection or treatment facility, further increasing the likelihood that only areas under County jurisdiction will be used to accommodate this Bill; and,

WHEREAS, although HB401/SB349 has reportedly been endorsed by "affordable housing" proponents as a way to increase supply and decrease costs, in actuality there is nothing in the Bill that actually controls costs; and,

WHEREAS, HB401/SB349 likewise mandates the allowance of "one accessory dwelling," which can consist of a duplex, on each lot on which there is a single family residence, circumventing all customary approval processes such as conditional district zoning, and trumping all local parking requirements and utility approval protocols without regard to the impacts of a potential tripling of density; and,

WHEREAS, HB401/SB349 has the potential to fundamentally change most neighborhoods in Gaston County and accelerate the disruption of the lives of its citizens; and,

WHEREAS, HB401/SB349 allows deficient applications to nevertheless vest development rights, undermining the ability of local jurisdictions to react to changes within their communities; and,

WHEREAS, HB401/SB349, by using terms that are undefined and vague, makes expensive future litigation likely to create certainty around the meaning of those terms; and,

WHEREAS, HB401/SB349 shifts financial responsibility for a developer's attorneys' fees onto the County whether or not the County's decisions have been made in good faith in a manner seeking to protect the common good; and,

WHEREAS, HB401/SB349 prohibits a County from considering traffic as evidence to preclude it from zoning approval regardless of whether or not they believe that the traffic generated by the project poses a danger to public safety, as long as a traffic impact study has been approved by the North Carolina Department of Transportation; and,

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WHEREAS, HB401/SB349, under the guise of creating "affordable housing," is actually usurping local zoning authority and if passed, will undermine the long-term stability of Gaston County for its residents, betraying the promises of zoning that residents have relied upon in making their most important financial investments, the purchase of their homes; and,

WHEREAS, HB401/SB349 proposes significant changes to Chapter 160D (local planning and development regulations) of the General Statutes that significantly reduce the autonomy of local governments in establishing and enforcing local zoning and land use regulations through a Zoning, Unified Development, Land Development, or comparable ordinance, and the statewide regulations proposed in the Bills would obstruct a local government's ability to thoughtfully plan for growth and evaluate development proposed in its own community; and,

WHEREAS, HB401/SB349 would eliminate single-family zoning by allowing for middle housing types (defined as residential duplexes, triplexes, quadplexes, and townhouses) in areas zoned for residential use and mandating the allowance of accessory dwelling units in all residential zones, and while such mandates would increase housing supply statewide, there is no guarantee of housing affordability, or neighborhood compatibility; and,

WHEREAS, HB401/SB349 would significantly alter the development review and development appeals process to the disadvantage of a local authority with specific examples including: precluding using traffic as a basis for denying a development permit; barring local governments from conditioning the acceptance or processing of a permit application unless specifically statutorily authorized; mandating the acceptance of permit applications that are incomplete; and authorizing a court to award reasonable attorneys' fees and costs to a party successfully challenging the actions of a local government; and,

WHEREAS, HB401/SB349 directs local governments to adopt land use ordinances and regulations or amend their comprehensive plans to implement the provisions of Part I of the Bill by October 1, 2021, at a time when local governments are investing significant time and resources to comply with new Chapter 160D requirements recently enacted by the General Assembly (S.L. 2020-25), and the proposed bills would significantly alter those ongoing planning processes, waste government resources, and erode public trust; and,

WHEREAS, if the intent of the Bill is to increase the statewide housing supply, then there should be a rigorous analysis of the local fiscal, environmental, health, and service impacts, both positive and negative, and reasonable solutions, including funding, included in the Bill to mitigate potential impacts.

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

1. That the General Assembly not adopt either HB401 or SB349
2. That, if passed, the Governor, the Honorable Roy Cooper, veto these measures
3. That the County Manager employ the County's lobbyist(s) to work to prevent the passage of these bills
4. That a copy of this Resolution be sent to our elected State representatives and the Governor
5. That the County Manager take whatever additional steps she deems prudent.

BE IT FURTHER RESOLVED that copies of this Resolution be forwarded to the Local Legislative Delegation to the North Carolina General Assembly and the North Carolina Association of County Commissioners.

Items Pulled from Consent Agenda

2021-166 Commissioner Worley – Sheriff's Office – To Accept Food Service Proposal and Contract Submittal by Kimble's Food by Design, Inc. d/b/a Skillet Kitchen for Inmate Food Service at the Gaston County Jail. The Annual Food Service is Estimated Not to Exceed \$1,076,461

On motion introduced by Commissioner Hovis and seconded by Commissioner Fraley, the BOC approved **2021-166**. The vote carried as follows:

Ayes: Commissioners Brown, Fraley, Hovis, Keigher, Worley

Nay: None

Absent: Commissioner Philbeck

Abstain: Commissioner Johnson

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Appointments

On motion introduced by Commissioner Fraley and seconded by Commissioner Keigher, the BOC unanimously reappointed Mr. Jason Raines to the **Personnel Advisory Board** to a term ending May 31, 2024.

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

<u>Motion Introduced</u>	<u>Seconded</u>	<u>Appointee</u>	<u>Term Ending</u>
Commissioner Fraley	Commissioner Keigher	Ms. Tammy Fraley Wilson	May 31, 2024
Commissioner Worley	Commissioner Hovis	Mr. Gerard Durkee	April 30, 2024 (Unexpired Term)

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

<u>Motion Introduced</u>	<u>Seconded</u>	<u>Appointee</u>	<u>Term Ending</u>
Commissioner Fraley	Commissioner Keigher	Mr. Wes Styers	May 31, 2024
Commissioner Brown	Commissioner Hovis	Mr. Steve Eaton	May 31, 2024
Commissioner Brown	Commissioner Hovis	Mr. Bryan Hug	May 31, 2024
Commissioner Brown	Commissioner Hovis	Ms. Jane Harris	May 31, 2024

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously appointed Mr. Lucas Shires to the **Gaston County Board of Adjustments/Gaston County Housing Board** to an unexpired term ending January 31, 2024.

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously appointed Mr. Robert Sapp to the **SARA Local Planning Committee (LEPC)** to an unexpired term ending January 31, 2023.

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously reappointed Ms. Cynthia Isenhour to the **Parks and Recreation Advisory Board** to a term ending May 31, 2024.

On motion introduced by Commissioner Hovis and seconded by Commissioner Brown, the BOC unanimously appointed Ms. Cindy Martin to the **Gaston Community Action Board of Trustees (GCA)** to an unexpired term ending October 31, 2021.

On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC unanimously appointed Ms. Vivian Eichelberger to the **Council on Aging/Home and Community Care Block Grant Advisory Committee** to an unexpired term ending November 30, 2022.

Commissioners Committee Reports

Commissioner Brown reported that Travel & Tourism hosted the Red Bull Challenge at the Poston Park's pump track this past weekend and did an outstanding job.

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County Manager's Report**Presentation of the FY2021-2022 Gaston County Budget**

Dr. Kim S. Eagle, County Manager reviewed the FY2022 Manager's Recommended Budget presentation as follows:

The total recommended budget for the County is \$342M; General Fund portion is \$229M – which is essentially flat when compared to the FY20 pre-pandemic budget. The tax rate remains at 83 cent/per \$100 of assessed value, which is the lowest rate in 20 years. No fund balance is used to balance this recommended budget – the first time since 1970 (fifty years). Last year, when presenting the recommended FY21 budget, Gaston County was in a state of uncertainty. COVID-19 was spreading, and yet the health of citizens was not the only thing at risk; worked to respond to needs of the community and for ways to avoid the impact of an economic downturn induced by the pandemic. The budget approach was shifted to allow for an anticipated reduction in revenues and increases in operational areas core to the pandemic response. This makes the current year budget an outlier for true comparison purposes. Although the forecasted worst-case scenario didn't materialize, the commitment to position this County to respond to uncertainty, while continuing to provide excellent public service to citizens, is still very much front and center. She stated she is grateful to her team, directors and the budget team, and to the Board for their leadership and support throughout the process.

This budget maintains a conservative fiscal approach and achieves two broad goals: 1) this budget funds programs and initiatives that align with the Board's top priorities; and 2) it funds the County's core critical services and programs.

Budget Context

- ***FY21 Accomplishments:*** Despite the pandemic and its challenges, the County received statewide and national recognition for its budget book and annual financial report; had a successful issuance of refunding bonds that resulted in a \$4M savings over nine years; staff found ways to be proactive and forward thinking in a time driven by response: have first interactive dashboard for monthly financial data that is accessible to the public; revamped budget process in collaboration with departments; evaluated and updated user fee methodology; and, developed County's first strategic plan. These examples speak to our commitment to teamwork, financial responsibility, transparency, efficiency and strategic planning
- ***FY21 Department Accomplishment Highlights:*** Employees continued providing a high level of customer service and care during COVID-19 restrictions: libraries and museums transitioned to online and curbside services; Parks & Recreation kept parks operating successfully; IT activated its business continuity plan giving 600 employees the ability to work from home; and, departments found creative and resourceful ways to continue working; a complete list is in the book on pages 7 and 8
- ***Guiding Principles:*** The BOC solidified guiding principles at its November 2019 Planning Retreat that provided the framework and basis for work that staff does, which include prioritizing smart growth, transparency and accountability, efficiency and

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effectiveness, pursuing a long-term vision, progressively conservative approaches and leveraging the County's regional position

- **FY21-23 Strategic Plan:** Staff began work on its first Strategic Comprehensive Plan that aligns the BOC's priorities with the organization's daily work which includes: an updated mission statement (*Providing Excellent Public Service Every Day*); first vision statement, five core values, and three strategic focus areas; this strategic plan will track, measure and report how staff is doing in accomplishing the BOC's goals
- **Practicing Resiliency:** The County, community and region has shown true resiliency; this budget will strengthen the County's strongest resource and most valuable asset (employees) while enhancing and providing the ability to provide quality, direct services and resources to our citizens when needed the most; this past year demonstrates the value of having a resilient and flexible budget based on sound financial principles; resiliency also applies to the budget process and the County's long-term financial liabilities; the years that the County has relied on the Fund Balance to balance its budget and subsidizing other areas with General Fund dollars instead of stabilizing various revenues, has caused the Fund Balance to decline steadily; as we work to correct this historical structural imbalance we must continue to evaluate revenue sources with other financial viability frame of mind to prepare the County to weather economic uncertainty moving forward
- **Fund Balance History – General Fund:** This Budget is balanced without the use of the General Fund's fund balance for the first time in over 50 years; the total Fund Balance has steadily decreased 29% from FY2015 to FY2020; total expenditures and transfers out, increased by 25% during that same time; per the Local Government Commission (LGC) the available fund balance must be at least 8%; the County is currently at 18%; governmental units with AAA bond ratings typically have at least 30%; the Unassigned Fund Balance is the County's cash-on-hand and is available for any purpose; in FY2020 it increased to \$6.8M from \$2.3M in FY2018; it is positively trending but is still lower than it was 10 years ago; maintaining the current tax rate and appropriating zero Fund Balance in coming years are vital strategies to continue to improve the County's position.

Budget Overview

- **All Funds Summary:** The recommended budget is \$342M for all funds; the General Fund (half of County budget) and DHHS funds, combined, make up three quarters of the budget; the Community Investment Fund (CIF) for capital accounts for 13% of the budget and includes County debt service, school debt service and large capital projects; special revenue funds include volunteer fire districts, tourism, courthouse parking and 9-1-1
- **General Fund Summary:** For the \$229M General Fund budget recommended tonight, over \$42M in reductions were made to the original request from departments and outside agencies; this is a 3% increase from the current year adopted budget and a 0% increase from the FY2020 pre-pandemic budget; the current FY2021 budget contains the following adjustments: projected revenue loss and corresponding cuts were made to expenditures in light of Covid; staff used one-time funds (aka Covid funds) to fill those gaps in current year; the FY2020 budget is a more accurate comparison in terms of economic forecast, non-pending expenditures and projected revenues; the 3% increase

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over current year is related to ongoing implementation of the merit pay, introduction of 401K, additional positions to address workload from growth, auditor recommendations for internal controls, restoration of training budgets, rising general liability insurance costs, essential device replacements for public safety and anticipated implementation of a compensation study that BOC approved previously; these items are critical for recruitment and retention and especially true in the areas of Public Safety, GEMS and DSS. She stated she is extremely proud of staff's commitment to fiscal responsibility and efficiency; this budget is a testament to those efforts; this zero Fund Balance appropriation budget was a goal that the County set last year during its budget process and is also recommended by the County's financial advisors, the LGC and credit rating agencies

- **5-Year General Fund Trend:** The County made strides toward correcting its structural imbalance during the last five years; able to cut the Fund Balance appropriation by 58%, following revaluation in 2019 even with a decrease in the tax rate that year; during the Manager's first budget process, that appropriation decreased by another \$2M; instead of relying on the Fund Balance to balance the budget, staff is taking steps to stabilize that revenue, which makes the County more resilient.

Projected Revenue –General Fund

- **Where does the money come from:** Revenues in the General Fund budget include property and sales taxes; when combined, they make up 90% of the General Fund's revenue; property taxes is the County's most stable revenue source, and accounts for three quarters of the General Fund revenue; sales tax is the County's second largest revenue source; fees, licenses and permits are the third largest revenue source (\$17.7M)
- **Taxes:** Property tax projections are based on a total assessed value (\$20.6 billion) which is a 3% increase from the previous year; the tax rate is held flat at \$0.83/\$100 of assessed value; calculated this revenue based on a 98.5% collection rate; currently \$0.01 on property tax rate generates \$2M in revenue; using the \$144k median home value from the 2019 American Community Survey, each cent represents \$14 annually; the County is fortunate the worst case scenario it planned for during last budget process did not come to fruition
- **Sales Tax:** Now that the County has seen the worst of the pandemic and the accompanying economic downturn, staff is confident in keeping sales tax projections in line with regional data and growth projections for the General Fund; in addition to the \$31.3M illustrated on chart, \$19M in sales tax revenues is budgeted in the CIF for capital and debt
- **User Fees:** The recommended budget incorporates the updated fee methodology to help the County to steady these revenue sources; the General Fund portion does not include fees and other self-sustaining funds (Building Services; Solid Waste); FY2021 reflects only revenues collected through March; some General Fund departments that were most impacted by those decreases, were GEMS (ambulance fees), Parks & Recreation (recreation fees) and Natural Resources (grading permits).

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Recommended Expenditures

- **General Fund:** The General Fund chart breaks down the \$229M General Fund recommendation by function; when education is combined with public safety it comprises approximately 63% of all expenditures; education alone is about 1/3, which includes operating allocations for the schools and Gaston College; capital allocation and debt service is budgeted as part of the Community Investment Fund (CIF) and are supported via General Fund via transfers. Sales tax and lottery fund revenues offset the education related cost, but the General Fund makes up the difference; general government component makes up about 18% of the General Fund budget and services all funds in the County (Finance, Manager's Office, Budget, Human Resources and Legal); Public Safety alone is another 1/3 of total General Fund expenditures; Human Services includes the Hope Survivor's Network, which is the Family Justice Center, Shelter, Child Advocacy Center, Veteran Services and the County's share of Public Health and Social Services); Other includes the remaining (EDC, Natural Resources, Libraries, Parks & Recreation and Forestry)
- **Investing in Employees:** County employees had to adapt and manage workloads during the pandemic; the County closed some facilities to the public but never stopped working; employees remained flexible and dedicated when residents really needed them; cannot thank the employees enough for their hard work and resiliency; they are our greatest asset and the key to our success; our employees' salaries lag behind our competitors; the County is paying the price through high turnover and is having a hard time attracting and retaining the best and brightest in the region. She stated she is recommending restoring training budgets for staff to obtain certifications and other professional development opportunities, which were very disrupted by Covid. Recruitment and retention is critical to service delivery and the County must retain its best employees; our vacancy rate countywide is about 5%; the recruitment rate for Public Safety, Social Work and paramedics, has risen to 10% as of yesterday; there are other areas the County is struggling in to recruit and maintain staff (nursing, telecommunications, carpenters, mechanics, electricians, grounds maintenance staff) that are underpaid compared to some private sector opportunities and other governmental entities. The BOC's directive to implement a Merit Pay Plan was an important first step in the strategy to keep up has a variety of tools as well as the recently approved compensation study; the recommended budget supports implementing the findings of that study; the County's turnover costs are approximately \$2M/year for recruitment and training; also recommending a five percent (5%) 401K contribution for eligible employees to be implemented mid-year; this was the most requested employee benefit from the recently conducted Employee Culture Survey; the County is still behind, even with the 3% mid-year salary adjustment; staff reviewed the current CPI which is approximately 4.4 as another benchmark; also recommending adding 15 new full-time positions out of the 56 new full-time positions requested by departments; three of those positions are funded by user fees
- **401K Comparison with Municipalities:** Gaston and High Shoals are the only municipalities that do not have 401K (with a 5% Employer Contribution)
- **401K Comparison with Peer Counties:** The County competes with local municipalities and peer counties for talent; especially like-sized counties as Cabarrus, Union, Buncombe and Mecklenburg; New Hanover is the only county that does not offer

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a 401K or longevity; the average contribution for employees is 5% and most do not require a match

- **Recommended New Positions:** Recommending 15 new full-time positions out of the 56 new full-time requested positions, to maintain adequate service delivery levels, respond to growth and meet performance and control standards; carefully measured each department's request/need and balanced that with the goal of appropriating no Fund Balance and evaluating operational needs for direct customer service delivery (Tax - 2, Finance - 3, Grounds Maintenance - 1, Public Works - 1, Human Resources - 1, Animal Care & Enforcement - 3, GEMS - 1, Building Services – 2, Landfill - 1); for example, centralized procurement in taking advantage of economies of scale to have more staff to address workloads to reap benefits that will materialize in cost savings; 12 of the 15 new positions are supported by local funds (General Fund positions); three are supported by fees from Building Services and the Landfill; last year's budget included no new positions; a hiring freeze was put in place for non-essential positions due to the pandemic; the positions recommended represent those areas identified for workloads where the County could potentially have organizational vulnerabilities; no new positions are recommended for GEMS, DSS or Public Safety, because the current vacancy levels must be addressed first
- **Improving Operations:** County departments implemented innovative and collaborative programs and will continue to do so in current year; using data to bring about transformation change; for example, the **Court and Police Recovery Court Program** - County Police is partnering with the Court system to create a way for individuals arrested for drug offenses to enter structured drug treatment, gain tools to sustain recovery and obtain employment; the program is up and running and doing well; **Library and Social Services Pathfinders Program** - a two-year career development program designed to help transition foster youths aging out of the system to enter the workforce or an education path; at age 17, youth and pathfinders are eligible for a part-time paid position at the Library; **GEMS, Public Health, and Emergency Management Vaccination Efforts** – many were involved in this collaboration and success story; their teamwork and top-notch service delivery was exceptional)
- **Making Capital Investments:** Recommending \$12.3M in major capital projects in FY2022 which includes a mix of deferred maintenance projects and some new initiatives; deferred projects will largely be caught up over the course of next year; FY2022 will complete all ADA improvements at County facilities; this recommendation is a \$7M increase from the FY2021 adopted budget, which has a reduction in current year capital due to projected revenue loss, which has exacerbated the backlog of deferred maintenance – but is confident we will catch up over the next year; the current Fleet Maintenance facility does not meet maintenance, operations and vehicular needs, and this project is recommended and will fund future maintenance facility replacement; will also purchase an empty bank building to allow Tax Department to continue operating in a customer friendly and convenient manner; in partnership with the Conservation Fund, the County has the option to acquire 557 acres from Duke Ventures (non-buildable) at a cost largely covered by grants; the intent is for Parks & Recreation to put trails and craft an overall site and use plan that benefits community and preserves the natural beauty of the land. Staff has been working on a full-fledged capital improvement plan that will be developed in time for next year's recommendation; staff

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is developing a CIP framework that will build upon the County's established financial policies to ensure consistency across all capital projects

- **Supporting Education:** Manager's recommendation is to fund the Schools \$51.5M operating request which includes a \$1.7M increase that covers state mandated benefit increases for locally funded positions, some operating expense inflation and teacher supplements; the capital for the Schools is non-debt funded (maintenance items that are not Covid fund eligible); in the process of planning the next school bond issuance in FY2022. Recommendation for Gaston College is to fund \$5.6M for operating, which includes a \$42K increase to cover the new Vet Tech facility utilities and maintenance costs; recommending the County fulfill all of its debt service obligations and hold the capital allocations flat
- **Meeting Debt Service Obligations:** The County's 5 Year History - Budgeted Debt Service obligation, is broken out by County debt and school debt; debt service obligation for FY22 total \$30.9M (\$23M is school related; \$7.9M is general County debt); obligations for general County debt appears to be increasing but that is due to budgeting vehicle loan payments in the County's debt service fund, instead of the General Fund, as was done in the past and is part of the overall CIF strategy; funds are also included for professional services in anticipation of the issuance of school bonds in FY2022; the first debt payment will not be due until FY2023; debt issuances and capital allocations decisions are being made in consultation with the County's financial advisor to ensure everything is in alignment with the new CIF structure

Looking Forward – Unfunded Needs

- **Personnel & Operating:** On requests that were not recommended to get County to a balanced and conservative operating budget, staff will revisit those positions as well as small building repairs every year as a part of the process
- **Unfunded Needs:** Additional funds (\$6.5M) were requested by the Schools for annual maintenance (Manager recommendation - \$1.2M); Gaston College requested \$1.3M (Manager recommendation approximately \$700k); staff meets monthly with the Schools to discuss their spending and plans; the College has nearly \$2M in previously appropriated funds that can be utilized for capital; staff will work with the College to ensure they spend those appropriations first
- **Continuous Improvement:** County is on a path towards a AAA bond rating due to intensifying its focus on financial best practices; staff is 1) gearing up for Schools bond issuance; 2) focusing on rolling out that more robust capital planning process; 3) emphasizing strategic planning for everything staff does
- **Future Work:** Future work that will be carried out over the next fiscal year: Uniform Fire District Tax Rate Analysis; Library Service Delivery Evaluation; Park Facility & Field Evaluation; Hourly Minimum Pay Analysis; Stormwater & Erosion Services ("One-Stop Shop") Analysis; Paygo vs. Debt for Annual School & College Capital Allocations Evaluation; Public Safety Campus Evaluation; and, Employee Access & Use of Health Services Evaluation; will address the listing with the BOC as the County moves into the new year to confirm alignment with priorities
- **Next Steps:** The budget and all related documents will be available to staff and public on line or in person at the Administration Building and Public Library; the Budget Public Hearing and Adoption of the Budget is planned for June 8th.

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The County Manager thanked the budget staff (Janet Schafer/Budget Director; Taylor Drury/Asst. Budget Director; Justin Amos/Asst. Director for Evaluation and Strategy; Wilson Lemly/Continuous Business Process Improvement) for doing a phenomenal job; Matt Rhoten (Asst. County Manager) leads this group from the Manager's Office.

Chairman Keigher called for comments or questions from the BOC.

Commissioner Brown thanked staff on its budget process.

Commissioner Hovis thanked staff for their hard work.

Commissioner Johnson stated it was a great presentation and clearly outlined the Manager's goals; the AAA Bond rating goal is an important goal.

Commissioner Worley thanked everyone involved with preparing the budget.

The County Manager thanked the BOC; advised she is looking forward to the next couple of weeks working through everything and getting the County to the goal line.

The Manager's FY22 Recommended Budget Message was submitted to the Board as follows:

**GASTON COUNTY**

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

County Manager

Phone (704) 866-3101
Fax (704) 866-3147
Email: Kim.Eagle@gastongov.com

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

In accordance with the General Statutes of North Carolina, I am honored to submit for your consideration the FY 2022 (FY22) Recommended Budget. The budget is balanced and prepared under the guidelines of N.C. General Statute Chapter 159-Article 3, the Local Government Budget and Fiscal Control Act. This budget incorporates the County's newly adopted Strategic Plan, which includes the County's first vision statement and an overhauled mission statement that focuses every dollar we spend and every action we take on providing excellent public service every day. It accomplishes the goals and policy direction of the Board, while setting the stage for the organization to look long-term through a strategic planning lens.

Over the past 12 months, our organization and the broader community faced issues not previously imagined. Residents, employees, and businesses had their lives upended by the COVID-19 pandemic, while navigating an unsettled and uncertain world. However, I am extremely proud of how we, as an organization, have responded with resiliency, compassion, integrity and honesty, working tirelessly to better inform and reassure the public. This resiliency will carry us well beyond today's issues and ultimately make our organization a better service provider for future generations.

Given the context of the last year, I am framing this budget recommendation around the theme of **Resiliency** with a focus on the need for long-term viability. A resilient community, organization, and region is slowly but steadily emerging from an unprecedented and jolting economic downturn due to a sudden and immediate halting of major sections of the economy. Since July, we have seen gains in employment and sales and property taxes, and an overall recuperation of the local economy. Correspondingly, this budget is crafted with small increases in overall projected revenue. There is a 3% increase in the general fund budget from the current year. However, it is important to note that the current year budget was sizably decreased due to the uncertainty surrounding the pandemic, and the recommended budget is a 0% increase from FY20.

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This budget includes 15 new positions including 12 positions in the County's General Fund departments (six in financial oversight and personnel management roles, four in public safety, and two in facility and general maintenance) and three positions that are funded by user fees (two in Building Services and one in Solid Waste), along with a continuation of the merit-based pay structure the board desired to see implemented. In addition, this budget includes a new employer contribution 401K benefit, recommended to begin in January 2022, that consistently was the most requested benefit addition based on our recent employee survey. These benefits are imperative to keeping us competitive with our neighbors – nearly all of which have traditionally had a 401K and consistently given merit-based pay increases year after year.

Most notably, this budget, for the first time in more than 50 years, is balanced without the use of general fund balance. This is a significant achievement for our county and sets us toward a goal of continuing to appropriate zero fund balance in the coming years. Such a strategy is vital to improving our credit ratings and lowering future borrowing costs. We are striving to become a more data-driven organization with a focus on continuous improvement that seeks to aid our residents most in need through effective service delivery, resilient governance and financial stewardship.

Respectfully submitted,



Kevin S. Eagle
County Manager

FY 2022 Recommended Budget Executive Summary

Gaston County has remained resilient and adaptable over the course of the COVID-19 pandemic. The organization has taken steps, with the support of its elected officials, to ensure that its financial stability and the County's long-term growth remain on track for the foreseeable future. The County weathered the worst two-month economic period in generations due to an on-going commitment to financial stewardship, conservative budgeting, and strategic, long-term planning.

The FY22 Recommended Budget is balanced without the use of unassigned fund balance or an increase in the County's tax rate. The County has long relied on allocating savings (fund balance) to meet the financial needs of the organization rather than increasing the tax burden of its residents. This budget includes a flat tax rate of 83 cents per \$100 of valuation, remaining consistent with the previous fiscal year, which was the lowest tax rate in twenty years. The previous two years saw the tax rate lowered by a total of four cents, after six years of holding the rate steady at 87 cents.

Despite the ongoing national, state, and regional economic fallout resulting from the COVID-19 pandemic, Gaston County's economy and population has continued to grow, although at a slower rate. The County has seen encouraging signs of economic and population growth over the last six months, which gives hope to brighter economic times in the near and long-term future. Similarly, sales tax revenue over the last six months remains steady, allowing for an increase in FY22 projections. Gaston County will continue to take a conservative approach to maintaining its fiscal health while meeting the ever-increasing demand for the services, associated growth, and other persistent challenges.

Overall, Gaston County remains in sound financial condition and the County's bond rating being upgraded to AA+ in FY19 affirms this. In addition, the County consistently receives very high marks for its financial management practices and budget reporting. The County continues to be regular recipients of budgeting and financial reporting awards issued by the Government Finance Officers Association (GFOA). However, total unassigned fund balance has steadily depleted since FY15 and it is imperative to replenish our reserves in the next and subsequent budget cycles. It is the County's goal to continue to rebuild fund balance to a sustainable and responsible level that both satisfies credit rating agencies, and the Local Government Commission (LGC), while ensuring prudent management of limited financial resources.

Gaston County continues to invest in key capital projects in the wake of the Great Recession and the COVID-19 pandemic. The FY22 budget continues the work begun in FY21 of addressing a variety of County facility needs, deferred maintenance issues and expedited compliance with the Americans with Disabilities Act (ADA) facility upgrades as a means to continue to stimulate the local economy.

The County is currently working on a full-fledged Capital Improvement Plan (CIP) to roll out in time for the FY23 capital budget planning process. Since January 2021, staff has been working to develop a long-term capital planning process that uses data to inform capital budget decisions. This process will include a CIP framework that builds upon the County's

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established financial policies to ensure consistency for all capital projects. Finally, staff recommends establishing a committee to help develop measures to compare proposed projects and provide input into the CIP.

Developing the annual budget for Gaston County is complicated and time consuming, involving collaboration between all County departments, the Gaston County school system, Gaston College, and other partner agencies that submit budget requests. Staff analyze requests over the course of several months, holding individual meetings with each entity to clarify the requests and ask questions prior to a more detailed analysis of each budget proposal.

Staff worked diligently to make adjustments and invest in key initiatives that will set the County up for future success as Gaston County's economy recovers. This process results in the proposed budget available for review today by the community. Virtually all local governments experience budget increases each year, especially in times of population growth, service demands in the community and in response to inflationary pressure. Gaston County is proposing budget that is a 3% increase (including all funds) from the current fiscal year; however, the recommended budget is a 0% increase from FY20.

FY 2021-2023 Gaston County Strategic Plan

Beginning in October 2020, a core work team and an advisory team made up of County employees began meeting to strategize, hold frank discussions, and begin the drafting process of the County's first comprehensive strategic plan. Over the course of the next seven months, the team completed the strategic plan, which has taken other local governments up to 18-24 months to finish. The plan has short and long-term goals in mind in order to inform budget, service delivery, and financial decision-making for the next three years and beyond. The County's newly adopted strategic plan contains:

- An updated Mission Statement: "Providing excellent public service every day"
- The County's first Vision Statement: Gaston County Government will be a model of excellence in public service leadership, innovation, collaboration and inclusion, ensuring the safety and well-being of residents, preserving natural resources and providing recreational, cultural and economic opportunities that lead to global success and set the stage for future generations
- Five new Core Values that represent the fundamental beliefs and guiding principles of the organization: We Value People, County Employees, Relationships, Quality and Creativity, Resources and Resiliency
- Establishes three Strategic Focus Areas: Community Health, Safety, and Well-Being, Economic Development and Planned Growth, and Recreational, Cultural, and Life-Long Learning Opportunities; each focus area contains objectives, strategic initiatives and performance targets to assure the organization is able or strives to accomplish each objective by the end of FY23
- Establishes four Foundations of Excellence that are intended to help inform and develop County department specific strategic plans in FY22: Community Engagement and Inclusion, Innovation and Continuous Improvement, Stewardship and Resilience, and Staff and Organizational Development

Throughout the next two years, departments will work to create departmental strategic plans that tie directly back to the County's overall plan. From these plans, the County will track, measure, and report progress toward the fulfillment of the goals and objectives laid out in the Strategic Plan. This plan will be an integral part of making budget and service delivery decisions, and will be updated as necessary to respond to changing community demands, service delivery challenges, or to new opportunities.

Key Budget Recommendations

The County's new mission statement directs the organization and its employees to provide excellent public service every day. One of the main ways to fulfill this pledge to the community is the effective budget process developed and used by Gaston County that sets the organization up for success in FY22 and beyond.

With an overall budget of \$342 million, more than 25 departments, and funding for outside agencies, the budgeting process requires considerable time, detailed analysis and expertise. The balance of County Commission-approved spending priorities, strategic planning initiatives, expectations for community service delivery, and departmental needs requires a difficult decision-making process, especially when scarce resources are further limited following an economic downturn and an on-going pandemic.

All department and agency requests present legitimate arguments for additional resources. Gaston County Schools and Gaston College have operating, facility and annual and deferred maintenance needs that are critical to their operations that need to be addressed.

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A breakdown of revenue and expenditures for all funds is shown below.

Fund & Type	FY22 Recommended Budget
REVENUE	
General Fund	\$ 229,767,599
Health Fund	\$ 20,254,186
Public Assistance Fund	\$ 45,404,209
Building Services Fund	\$ 2,726,022
Community Investment Fund	\$ 86,505,560
Tourism Fund	\$ 813,009
Emergency Telephone Fund	\$ 653,745
Courthouse Parking Fund	\$ 83,926
Fire Districts Fund	\$ 6,760,581
Property Revaluation Fund	\$ 250,000
Solid Waste Fund	\$ 12,120,069
Self-Insurance Fund	\$ 26,173,110
TOTAL REVENUE ALL FUNDS	\$ 431,512,016
LESS INTERFUND TRANSFERS	\$ (89,099,051)
TOTAL NET REVENUE	\$ 342,412,965
EXPENDITURES	
General Fund	\$ 229,767,599
Health Fund	\$ 20,254,186
Public Assistance Fund	\$ 45,404,209
Building Services Fund	\$ 2,726,022
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TOTAL EXPENDITURES ALL FUNDS	\$ 431,512,016
LESS INTERFUND TRANSFERS	\$ (89,099,051)
TOTAL NET EXPENDITURES	\$ 342,412,965

The FY22 budget highlights include:

- No increase in the property tax rate
- Achieves commitment set in FY21 to zero unassigned general fund balance appropriation in the FY22 budget
- A 3% merit-based salary adjustment for employees (to be implemented at mid-year)
- A new 401K employer contribution of up to 5% with an estimated \$1.4 million budget impact to be implemented at mid-year; this new offering to our benefit program will help address employee recruitment and retention
- Twelve new locally funded positions and three user fee funded positions to address critical needs in department service delivery
- Increased spending for annual and deferred maintenance and ADA improvements to County owned facilities
- Introduction of the Capital Improvement Plan (CIP) process and second year of the County's Community Investment Fund (CIF)
- Additional \$1.69 million in funding for Gaston County Schools and \$41,669 for Gaston College operations

Investing in Employees

The success of Gaston County's service delivery entirely depends upon the quality, training, and motivation of its employees. The Board has been responsive to the needs of employees and has provided compensation increases on a regular basis for the last seven years. Despite the fact that the regional labor market is very competitive, Gaston County has gradually reduced attrition resulting in improved productivity and higher quality service delivery. Turnover in the current

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year is approximately 14%, including retirements. Experienced employees with higher levels of job satisfaction provide better service more efficiently.

Recruiting and retaining employees is critical to the success of the organization. The County faces retention issues with carpenters, electricians, ground maintenance, mechanics, nurses, paramedics, public safety, social workers, and telecommunications staff; all of which are underpaid compared to private sector and our peer communities. Employee turnover cost is an estimated \$2 million annually in training, onboarding, and overtime. Turnover, in addition to annual retirements, leads to a large amount of institutional knowledge that leaves the workforce.

The County will continue to invest in employees, focusing on the following five areas in FY22 to help address ongoing employee recruitment and retention issues.

Employee Compensation - To maintain highly motivated employees and avoid the excessive costs of turnover, Gaston County needs to continue its merit pay plan for FY22. The recommended budget includes a 3% merit-based salary adjustment to occur at mid-year. Even during the ongoing pandemic and related economic crisis, many jurisdictions are providing higher compensation increases for FY22 and Gaston County needs to continue its merit pay plan to remain competitive in the market. The County recently distributed a workplace culture survey to its employees during FY21. The results showed that employees overwhelmingly listed a competitive salary and benefits package as critical to whether they would recommend Gaston County as an employer to their family, friends, and colleagues.

Health & Wellness Benefits - Compensation is not the only factor associated with job satisfaction; Gaston County's employees have benefitted from the various wellness initiatives implemented over the last six years. As a result, health plan costs have remained relatively flat in comparison with other jurisdictions. County employees continue to have access to the Workplace Wellness program through our partner, Kintegra Health. This program allows employees access to well care, sick visits, physicals, and help with managing chronic health conditions, immunizations and vaccines, as well as counselors to help with anxiety, PTSD, smoking and other issues.

Training and Continuous Learning - FY21 budget reductions resulted in fewer training opportunities offered to employees. The FY22 budget restores training and continuing education opportunities to prepandemic levels in order to prepare employees for their roles and responsibilities in their work places. Annual employee training is a critical element in maintaining a resilient and innovative workforce.

New Positions- The proposed FY22 budget recommends adding twelve general fund and three user fee funded staff positions to help address many of the critical service delivery challenges in the organization. Fifty-six new positions were requested with the anticipation of an increased need for services consistent with population growth. Each of the positions requested reflects a true need for additional staff. Consequently, the County is faced with new challenges that will require current staff to provide more services with fewer resources. Additionally, one Solid Waste user fee funded position and two Building Services user fee funded positions are being recommended.

Introduction of the 401K Plan- The introduction of a 401K employer-contribution plan in FY22 will be a critical part in our employee recruitment and retention strategy. Not having a 401K plan in place makes the County less competitive in retaining and attracting top talent given that other local governments within Gaston County and many regional public and private sector employers offer 401K plans to their employees. The average contribution by regional local governments is 5%, the same employer contribution percentage currently offered to Gaston County law enforcement. This benefit is recommended to begin at mid-year at the 5% contribution level, in line with other area local governments.

Gaston Municipal 401k	Employer Contribution	No Employee Match Required	Longevity
Belmont	5%	X	X
Bessemer City	5%	X	X
Cherryville	5%	X	X
Cramerton	5%	X	
Dallas	5%	X	X
Gastonia	5%	X	X
Kings Mountain	5%	X	X
Lowell	5%	X	X
McAdenville	5%	X	

Peer County 401k	Employer Contribution	No Employee Match Required	Longevity
Buncombe	8%	X	X
Cabarrus	5%	X	
Cleveland	5%	X	X
Durham	5%	X	
Guilford	5%		X
Iredell	5%	X	
Mecklenburg	5%		X
Union	5%	X	
Wake	5%	X	X

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Mount Holly	5%	X	
Stanley	5%	X	
Ranlo	3%	X	X
Gaston	0%		
High Shoals	0%		

Haywood	3%	X	X
Forsyth	3%		X
New Hanover	0%		
Gaston	0%		
Lincoln	0%		X

FY21 Accomplishments

COVID-19 has affected how Gaston County operates in many ways, but it has not stopped the County from continuing to provide a high level of public service.

The County established the Gaston County Multicultural Affairs Committee and created the position of Diversity, Equity, and Inclusion Officer. The work of the committee and the DEI Officer will guide equity and inclusion trainings with staff and challenge the organization to embrace the varied backgrounds of its employees and the residents they serve.

COVID-19 Response - The County's most impactful accomplishment remains its response to the COVID-19 pandemic. County departments and staff from across the organization came together to pitch in, provide resources, and often work overtime to ensure public health and community safety remained the top priority. The Board of Commissioners approved the CARE plan in response to the economic slowdown in the County. It was an effort to ensure the County did its part to help stimulate the economy through needed community infrastructure spending and assist the public through business and community grants. GEMS, Public Health, Emergency Management & Fire Services, Communications, and many other departments collaborated to staff vaccine clinics, operate the County's COVID-19 hotline, and to communicate with the public to ensure residents were aware of public health notifications, vaccine availability, or steps to stay safe.

Below are highlights of FY21 department accomplishments from across the organization:

- **Attorney's Office** made a quick and seamless workplace transition during the pandemic by continuing to oversee and offer advice on all legal matters
- **Budget & Management Services** received the GFOA Distinguished Budget Award for the FY2020 budget and two members became Certified Budget and Evaluation Officers through the North Carolina Local Government Budget Association
- **Building & Development Services** consolidated building, zoning, and planning to create a more comprehensive approach to development services and added land use processes to help address customer service and achieve conclusions on violations
- **Clerk's Office** switched to online and digital processes to serve the Board of County Commissioners and the public throughout the pandemic
- **Communications** received the NC3C 2021 Excellence in Communication Award in the Annual Report category for the County's FY2020 Annual Report Card
- **Cooperative Extension** assisted 200 farmers and landscapers obtain pesticide certifications, develop business plans, receive grower's permits, and initiate successful marketing practices
- **Economic Development Commission** broke ground on the Apple Creek Business Park, and continued the development of additional business parks and attraction of employers
- **Elections** successfully completed the 2020 Presidential election during COVID-19 limitations
- **Emergency Management & Fire Services** successfully adopted the three-county hazard mitigation plan
- **Finance** completed the FY20 Annual Report and received a GFOA award for the FY19 Annual Report
- **Gaston Emergency Medical Services** maintained coverage and strategic focus throughout the pandemic as call volume increased and were instrumental in the planning and execution of mass vaccination clinics
- **Hope United Survivor Network** served 328 survivors of domestic abuse, made 800 survivor contacts, sheltered 428 survivors and provided support to 291 children
- **Human Resources** completed the safety and health policy and procedure manual, implemented a merit pay system for employees and created the County's fellowship program
- **IT** successfully activated its Business Continuity Plan to allow 600+ employees the ability to work from home during the uncertain months following COVID-19
- **Internal Audit** issued the County's first audit report regarding the County's payroll process and worked with HR to establish a new investigation and policy review process
- **Library** transitioned to a focus on curbside, virtual, and digital services through much of the pandemic
- **Museum** moved to an online format to allow public access to museum artifacts
- **Natural Resources** serviced 34% more acres than in the previous year

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- **Parks & Recreation** kept County parks successfully operating while other communities closed parks during the pandemic
- **Police** opened the new Animal Care and Enforcement shelter opened and achieved a low of 7.5% euthanasia rate and partnered with Gaston County Court system to create Drug and Recovery Court
- **Public Health** modified core services to continue operations while adding numerous additional responsibilities related to the pandemic, such as, adding telemedicine options for maternity and family planning appointments
- **Public Works** completed 2,936 vehicle work orders with zero lost time accidents
- **Register of Deeds** handled increased workloads due to COVID-19 with less available resources and managed the same working hours as before the pandemic
- **Sheriff's Office** successfully maintained operations during the pandemic including limiting infections at the jail by deploying masks, decontaminating facilities, and adding triage intake measures
- **Social Services** licensed 50 foster homes; expanded Foster Care 18- 21-year-old program to include 87 participants; served 753 families with CARES Act funding to provide housing, utilities, and food for those impacted by COVID-19
- **Solid Waste** managed 280,000 tons of waste; 1,500 tons of recyclables, and 20,000 gallons of used oil and hazardous materials
- **Tax** created and submitted the County's first Tax Settlement Report to the Board in addition to securing a drive-thru location to assist residents in making contactless tax payments and improve customer service during the pandemic
- **Travel & Tourism** was awarded \$150,000 Visit NC cooperative grant for COVID-19 Recovery Tourism promotion
- **Veterans Services** worked with an aging veterans population that require more acute care and this requires continued evaluation of the types of services offered by the County

Improving Operations and Community Outreach

One of the major initiatives in the newly adopted strategic plan is to increase communication, collaboration and outreach opportunities in FY22 and beyond. In addition, the COVID-19 pandemic and the resulting economic downturn has changed the way County departments and staff collaborate on projects critical to general public health and safety. In many ways, the pandemic required multiple departments, public agencies, non-profits, private sector businesses and all levels of government to collaborate effectively in order to work toward a common goal of ensuring the safety and well-being of the community. Departments have worked together in a variety of ways over the course of the last year and plan to extend and multiply those efforts into FY22. Below are some highlighted examples that illustrate the type of outreach and coordination that has occurred throughout the organization:

- **Communications** – Staff are studying Spanish so they will be proficient in translating communication and education materials and engaging with the county's Spanish-speaking residents
- **County Police** – Partnering with the Court system to create a Recovery Court enabling individuals arrested for drug-related offenses to enter structured treatment by gaining tools to sustain recovery
- **Human Resources** – Employees from across the organization will be certified in diversity, equity, and inclusion in support of the organization's goals to be diverse, equitable, and inclusive workplace
- **Gaston Emergency Medical Services** – Improving service time to remote communities and expanding community response program with Public Health
- **Library** – Agreed to hire youths in the Foster program with Health & Human Services within Library branches and hired additional staffing at the Ferguson branch to allow regular weekend hours for underserved community
- **Public Health** – Continuing to increase and expand Latinx outreach opportunities
- **Veterans Services** – Engaging the aging veteran community to help address changing service needs and to make needed improvements to facilities and processes are underway

Major Capital Improvements for FY22

During FY22, staff will continue to make significant progress to advance the way capital projects are planned, budgeted, and implemented. These changes will make the County more resilient and prepared, and thus more adaptable to changing economic conditions. Long-term capital planning will lower borrowing costs, increase ratings given by credit rating agencies, and give additional and more precise data to the LGC to reflect long-term capital needs. It helps explain how the County will address short and long-term infrastructure needs. Staff continues to review and evaluate all capital, financial, and debt related policies in order to update and restructure them to meet sound financial condition benchmarks and to help upgrade future credit ratings.

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The Board of County Commissioners endorsed the introduction of the Community Investment Fund (CIF) during FY21. This action signaled that Gaston County is moving into the top level of capital and debt capacity management. The CIF collects all capital revenues into one fund and then allocates those revenues into three specific funds for expenditure purposes, including County debt service, school debt service, and the general capital improvements fund.

The County now budgets for general capital improvement items and projects in a separate Capital Improvements Plan (CIP). Expenditures in the CIP are defined as capital projects, such as building construction, facility improvement, and equipment purchases that generally have an initial, individual cost of more than \$250,000 and an estimated useful lifespan of more than one year. In most instances, major capital projects take several years to plan and execute as seen with the projects moving forward in FY22.

The following list provides descriptions and budgeted amounts for Gaston County's FY22 capital expenditures totaling approximately \$12.3 million. Each of the approved projects fulfills a serious infrastructure need or deficiency. The list below includes major facility renovations and repairs included in the County's CIP and other recurring maintenance, renovations and repairs that are undertaken by the County's Public Works department.

FY22 Gaston County Capital Improvement Projects	
Catawba Cove Property Acquisition (Parks & Recreation)	\$ 1,900,000
Fleet Maintenance Facility Planning and Design	\$ 1,500,000
Child Advocacy Center Renovation	\$ 1,350,000
Gaston County School Facility Maintenance Program	\$ 1,227,000
Facility ADA Compliance Improvements	\$ 1,200,000
Pavement Repairs/Pavement Overlays/and Sealcoating	\$ 1,200,000
PNC Bank Building Purchase	\$ 1,175,000
Gaston College Facility Maintenance Program	\$ 697,219
Reseal Windows on Judicial Campus	\$ 450,000
Tryon Sidewalk Project - Matching Funds	\$ 337,155
Courthouse Carpet Replacement (Phase 2 of 3)	\$ 250,000
ADA Playground & Restroom Construction at Dallas Park	\$ 224,386
Fire System Device Replacement - Courthouse/Jail/Annex	\$ 190,000
Building Exterior Cleaning/Sealing/Repair	\$ 125,000
Matthews Shelter Facility Upfit	\$ 125,000
CRC Meeting Space Floor Replacement	\$ 120,000
CRC Conference Room Partition Wall Upfit	\$ 90,000
Vet Tech Facility Upfit	\$ 50,000
Main Library Office Renovation	\$ 40,000
Mary Nelson Center Room Upfit for Museum Collections	\$ 25,000
Total Capital Improvement Projects	\$ 12,275,760

Investments in Education

North Carolina law requires Gaston County to provide funding for maintaining all public school buildings within the County. The \$1,227,000 budgeted for the school system's recurring capital needs comprises Gaston County's annual appropriation to fulfill its statutory responsibilities. The proposed FY22 budget increases the County's spending for public schools by \$1.69 million for school operations. Like County government, Gaston County Schools operates efficiently with expenditures per student lower than many other jurisdictions. Similar to the County, the public school system has aging facilities that require

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costly repairs and maintenance. The overall estimate for capital improvements for Gaston County Schools is in excess of \$600 million.

In 2018, Gaston County voters authorized the issuance of \$250 million in school bonds, along with an additional one-quarter cent sales tax dedicated to debt service. To date, \$60 million of the \$250 million in bonds have been issued to construct the new Belmont Middle School, and other ongoing capital improvement needs. Two new Gaston County Schools were opened in 2018, and while the student count has remained stable in recent years, growth in certain parts of the county can be expected in coming years due to extensive residential development. Financial and management staff from Gaston County and the school system meet throughout the year to communicate and facilitate the coordination of the bond package and to ensure financial oversight over the funds. An anticipated second round of bonds will be issued during FY22 for additional facility construction, school renovations and school addition projects.

The proposed FY22 budget slightly increases the operating support for Gaston College by \$41,699 to pay for increased cost for utilities and maintenance. The County recommends holding flat the capital contribution of \$697,219 which has been the traditional amount given to capital maintenance.

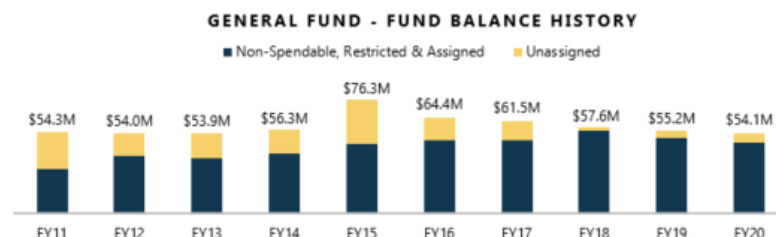
Economic and Community Forecast

Population growth will continue to influence financial and service delivery decisions of Gaston County government. Residential construction is currently robust and would likely be even more dynamic if more construction crews were available, if current supply chain issues could be easily resolved, and if the price of lumber would ease from its current unprecedented level. In the southeastern quadrant of Gaston County alone, approximately 13,900 residential lots could be available for development in the next few years. Obviously, this will have considerable impact on services and will increase congestion since the development of transportation infrastructure is not keeping pace with population growth.

Travel and tourism is not a huge tax revenue factor in Gaston County with a typical year bringing in less than \$1 million in the County's 3% share of occupancy tax collections. Consequently, the County is not as reliant on this type of economic activity as many mountain or coastal communities in North Carolina. However, it is anticipated both local residents and individuals visiting from outside of Gaston County will be spending less money within Gaston County in the near term, though performance has improved dramatically in recent months. As there are no existing models to refer to in context of a modern economic shutdown, Gaston County will continue to monitor the ongoing effects of the pandemic using models from previous recessions, local and federal forecasts, and reports and updates from our financial advisors.

Fund Balance

The graph below illustrates the County's fund balance story over the last ten years. The unassigned fund balance number refers to cash on hand that is readily available that could be used for emergency and for cash flow purposes. In FY15, unassigned fund balance was 38% of the total fund balance. Both unassigned and total fund balance decreased at an alarming rate over the next three years, while total fund balance continued to decline in FY19. Overall, total fund balance has declined 29% over the last five years. In FY20, unassigned fund balance increased to \$6.8 million, up from a low of \$2.3 million in FY18. Though unassigned fund balance has trended positively over the last two years, it is still significantly lower than it was ten years ago; \$24.1 million in FY11.



Fund balance will remain over the 10% minimum that our adopted financial policies require, but the County is losing ground to those counties in North Carolina with populations over 100,000, when controlling for the earmarked lease funds. Rating agencies pay particular attention not only to how the County's revenues and expenditures align but also to how they compare to the County's state peer group. Additionally, a low level of unassigned fund balance is likely to hurt the County's bond rating. Since 2009, the County has spent more than it has brought in nine of the eleven years. The only years that added to fund balance were FY14, resulting from motor vehicle tax money, and FY15, resulting from a one-time \$20 million lease payment from CaroMont. Per state statutes, available, unassigned fund balance must be at least 8% of total expenditures

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and transfers. The County's financial debt policies set the level at 10%, however, governmental units with AAA bond ratings typically have 30% in unassigned fund balance. Gaston County currently has 18% unassigned fund balance available.

The downward trend in unassigned fund balance is unsustainable and it limits the ability of the County to address the needs within the community over the long-term. The FY22 budget begins the process of building back unassigned fund balance to a more sustainable, long-term viable and resilient level. As mentioned previously, the FY22 budget does not appropriate General Fund balance to cover expenses and maintaining the current tax rate is vital to this commitment. Again, a healthy fund balance plays an important role for credit rating agencies, impacts borrowing costs, and prepares the organization to become more resilient and adaptive in times of crisis or emergencies.

Property Tax Update

The FY22 Recommended Budget includes a property tax rate of 83 cents per \$100 of valuation. The tax rate remains the same as the FY21 adopted rate. The County's tax rate decreased by four cents over the last two years from 87 cents to the current rate of 83 cents.

This followed six years of holding the rate steady at 87 cents prior to FY20. The current tax rate is the lowest it has been in twenty years. Following the 2015 revaluation, which saw an overall drop in total assessed value, the County did not increase the property tax rate to revenue neutral. As a result, the County lost approximately \$14.7 million in revenue between FY16 and FY19.

Currently, one cent on the tax rate generates approximately \$2 million in property tax revenue for the County. Using Gaston's median home value of \$144,200 and the current tax rate of 83 cents, the annual median tax bill is \$1,197. Each one-cent decrease in the tax rate lowers the median tax bill by approximately \$14.42 annually. In addition, approximately 35% of County residents rent their homes and do not benefit from a lower property tax rate.

American Rescue Plan Act

The 2021 American Rescue Plan Act (ARPA) contains \$1.9 trillion in federal spending to support relief and economic recovery efforts. In this aid package, ARPA provides over \$350 billion in assistance to states and local governments in direct relief to make up lost revenue and ease the overall economic impact from the COVID-19 pandemic. Gaston County will receive \$43 million in ARPA direct relief to be spent by December 31, 2024. The County is awaiting guidance as to the allowable use of funds; however the language in the bill instructs that states may not use the funds to offset revenue losses resulting from any tax cut, tax delay, or tax rebate enacted after March 3, 2021. The LGC and other regulatory agencies do not recommend using one-time revenues to cut the tax rate, creating an ongoing liability. The County will await the spending guidance from the U.S. Treasury Department and will work with the Board and community to plan the best use of recovery funds.

Moving Forward

For the reasons stated above, FY22 will be a year defined by resiliency, adaptability, and community outreach. As the County continues to adapt to the ongoing pandemic, the organization seeks to move its strategic priorities, goals, and objectives forward in order to prepare and plan for the coming growth and development that is currently ongoing. The County is continuously seeking to improve and that mindset will continue into FY22 with the adoption of its first organization-wide Strategic Plan, department-specific strategic plans, and the adoption of its first long-term CIP. Additionally, this mindset is reflected through our Community Investment Fund, investments in education, public health, planning and development, but most importantly, investments in our people – community members and employees.

Next Steps

Gaston County's proposed FY22 Budget is available for public inspection on the County website at www.gastongov.com.

The Commission may wish to schedule budget work sessions between now and June 8, 2021 to review all facets of this budget.

The Board will hold its regularly scheduled Work Session on June 8th at 6:00 PM and has scheduled to hold a public hearing on the proposed budget and consider adoption of the budget ordinance. The meeting will be held at the Harley B. Gaston, Jr. Public Forum of the Gaston County Courthouse, 325 Dr. Martin Luther King, Jr. Way, Gastonia, NC and will be open to the public. Citizen comment on the proposed budget is welcomed.

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County Attorney's Report

No Report.

Closed Session Pursuant to NCGS 143-318.11(a)(3) – Consult with the Attorney – Opioid Litigation

On motion introduced by Commissioner Brown and seconded by Commissioner Fraley, the BOC unanimously entered Closed Session at 7:31 pm.

On motion introduced by Commissioner Fraley and seconded by Commissioner Brown, the BOC unanimously reentered into Open Session at 7:51 pm.

Chairman Keigher reported there was no action taken as a result of the Closed Session.

Other Matters

None.

Adjournment

Chairman Keigher called for a motion to adjourn the Regular Meeting.

On motion introduced by Commissioner Hovis and seconded by Commissioner Johnson, the BOC unanimously adjourned the Regular Meeting of May 25, 2021 at 7:52 pm.

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

Tom Keigher, Chairman
Gaston County Board of Commissioners

Donna S. Buff
Clerk to the Board

Angela Stacks
Deputy Clerk to the Board

SEAL