



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Budget & Strategy

### Board Action

File #: 23-402

Commissioner Brown - Budget & Strategy - To Appropriate Fund Balance for FY24 New and Replacement Vehicles (\$63,000 General Fund and \$252,000 CIF, up to \$88,500 to be Reimbursed with Debt) and IT SAN Replacement (\$944,093 CIF to be Reimbursed with Debt) and Approve the Reimbursement Declaration

#### STAFF CONTACT

Taylor Drury - Budget & Strategy - 704-866-3122

#### BUDGET IMPACT

Increase General Fund revenue (fund balance appropriation) by \$63,000. Increase General Fund expenditures by \$63,000. Increase Community Investment Fund (CIF) revenue (fund balance appropriation) by \$1,196,093. Increase CIF expenditures (transfer out) by \$1,196,093. Increase Capital Fund revenue (transfer in from CIF) by \$1,196,093. Increase expenditures by \$1,196,093. Up to \$1,032,593 of these expenditures are to be reimbursed with a financing package to be issued later in the fiscal year.

#### BUDGET ORDINANCE IMPACT

Increase General Fund revenue (fund balance appropriation) by \$63,000. Increase General Fund expenditures by \$63,000. Increase Community Investment Fund (CIF) revenue (fund balance appropriation) by \$1,196,093. Increase CIF expenditures (transfer out) by \$1,196,093. Increase Capital Fund revenue (transfer in from CIF) by \$1,196,093. Increase expenditures by \$1,196,093. Up to \$1,032,593 of these expenditures are to be reimbursed with a financing package to be issued later in the fiscal year.

#### BACKGROUND

This Board Action and BCR appropriate fund balance for unanticipated escalations in the cost of FY24 new and replacement vehicles, as well as funds for the replacement of the County IT's SAN system. The vehicle purchases were previously approved in BA 2023-088 and during the budget process. The replacement of the County's SAN system was approved during the CIP process. The total General Fund appropriation is \$63,000, and the total CIF appropriation is \$1,196,093. The County will be reimbursed by a financing package for up to \$1,032,593 of the costs.

Due to the unpredictable, early closing of vehicle order banks, funds are being appropriated up front and then reimbursed later in the fiscal year for both FY23 and FY24. This Board Action also revises the reimbursement resolution to include up

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DO NOT TYPE BELOW THIS LINE

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

NO.	DATE	M1	M2	CBrown	CCLoninger	AFraley	BHovis	KJohnson	TKelgher	RWorley	Vote
2023-271	08/22/2023	KJ	TK	A	A	A	A	A	A	A	U

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

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**File #: 23-402**

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Commissioner Brown - Budget & Strategy - To Appropriate Fund Balance for FY24 New and Replacement Vehicles (\$63,000 General Fund and \$252,000 CIF, up to \$88,500 to be Reimbursed with Debt) and IT SAN Replacement (\$944,093 CIF to be Reimbursed with Debt) and Approve the Reimbursement Declaration  
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to the \$1,032,593 additional expenditures bringing the total reimbursement up to \$4,830,052. New vehicles approved during the budget process (after adoption of 2023-088) and vehicle prep costs (upfit, decals, tag/tax/title) are not to be included in the financing package.

**POLICY IMPACT**

N/A

**ATTACHMENTS**

Budget Change Request (BCR), Reimbursement Declaration

# GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Dr. Kim S. Eagle COUNTY MANAGER

FROM: BGT Budget & Strategy  
Dept. Code Department Name  
Janet Schafer 8/10/23  
Department Director Date

## REQUEST TYPE:

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

\* Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AMOUNT**
As it appears in Munis	<div> <div>4</div> <div>3</div> <div>3</div> <div>5</div> <div>6</div> <div>7</div> <div>4</div> <div>2</div> <div>6</div> <div>5</div> </div> <div> <div>Fund</div> <div>Dept</div> <div>Div</div> <div>SubDiv</div> <div>Prag</div> <div>SubPrag</div> <div>Future</div> <div>Func</div> <div>Obj</div> <div>Proj</div> </div> <div> <div>XXXX</div> <div>XXX</div> <div>XXX</div> <div>XXXXX</div> <div>XXXXXX</div> <div>XXXXXX</div> <div>XXXX</div> <div>XX</div> <div>XXXXXX</div> <div>XXXXX</div> </div>	Whole dollars only
Ex. Employee Training	Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	Ex. \$5,000 Ex. (\$5,000)
Vehicle Prep	1000-BDS-230-00000-Fleet1-0000000-0000-02-530052-	\$800.00
Vehicle Prep	1000-DSS-000-00000-Fleet1-0000000-0000-05-530052-	\$1,000.00
Vehicle Prep	1000-EMG-000-00000-Fleet1-0000000-0000-02-530052-	\$1,000.00
Vehicle Prep	1000-PRK-000-00000-Fleet1-0000000-0000-01-530052-	\$4,000.00
Vehicle Prep	1000-GPD-000-00000-Fleet1-0000000-0000-02-530052-	\$12,700.00
Vehicle Prep	1000-GPD-200-00000-Fleet1-0000000-0000-02-530052-	\$4,000.00
Vehicle Prep	1000-HLT-252-00000-Fleet1-0000000-0000-05-530052-	\$1,500.00
Vehicle Prep	1000-PRK-360-00000-Fleet1-0000000-0000-01-530052-	\$4,500.00
Vehicle Prep	1000-SHF-000-00000-Fleet1-0000000-0000-02-530052-	\$25,700.00
Vehicle Prep	1000-BDS-232-00000-Fleet1-0000000-0000-07-530052-	\$300.00
Vehicle Prep	1000-PWK-192-00000-Fleet1-0000000-0000-01-530052-	\$4,500.00

## JUSTIFICATION FOR REQUEST:

This Board Action and BCR appropriate fund balance for unanticipated escalations in the cost of FY24 new and replacement vehicles, as well as funds for the replacement of the County IT's SAN system. The vehicle purchases were previously approved in BA 2023-088 and during the budget process. The replacement of the County's SAN system was approved during the CIP process. The total General Fund appropriation is \$63,000, and the total CIF appropriation is \$1,196,093. The County will be reimbursed by a financing package for up to \$1,032,593 of the costs.

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

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BUDGET CHANGE REQUEST (BCR)  
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<b>ACCOUNT DESCRIPTION</b> As it appears in Munis  Ex. Employee Training	<b>ACCOUNT NUMBER</b>  <div> <div>4</div><div>3</div><div>3</div><div>5</div><div>6</div><div>7</div><div>4</div><div>2</div><div>6</div><div>5</div> <div>Fund Dept Div SubDiv Prog SubProg Future Func Obj Proj</div> <div>XXXX XXX XXX XXXXX XXXXX XXXXX XXX XX XXXXX XXXXX</div> </div> Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	<b>AMOUNT^</b>  (Whole dollars only) Ex. \$5,000
Vehicle Prep	1000-NAT-000-00000-Fleet1-0000000-0000-07-530052-	\$3,000.00
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$(63,000.00)
Transfer to Gen Gov Cap	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	\$1,196,093.00
Fund Balance Appropriated	4000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$(1,196,093.00)
Motor Vehicles: FY24 LP	4005-BDS-230-00000-InstFn-VLP2024-0000-02-540003-P2401	\$12,000.00
Motor Vehicles: FY24 LP	4005-DSS-000-00000-InstFn-VLP2024-0000-05-540003-P2401	\$2,000.00
Motor Vehicles: FY24 LP	4005-EMG-000-00000-InstFn-VLP2024-0000-02-540003-P2401	\$3,500.00
Motor Vehicles: FY24 LP	4005-GPD-000-00000-InstFn-VLP2024-0000-02-540003-P2401	\$8,000.00
Motor Vehicles: FY24 LP	4005-GPD-200-00000-InstFn-VLP2024-0000-02-540003-P2401	\$8,000.00
Motor Vehicles: FY24 LP	4005-HLT-252-00000-InstFn-VLP2024-0000-05-540003-P2401	\$3,500.00
Motor Vehicles: FY24 LP	4005-PRK-360-00000-InstFn-VLP2024-0000-01-540003-P2401	\$43,000.00
Motor Vehicles: FY24 LP	4005-SHF-000-00000-InstFn-VLP2024-0000-02-540003-P2401	\$8,500.00
Motor Vehicles	4005-NDP-000-00000-Annual-PayAsGo-0000-01-540003-	\$23,600.00
Motor Vehicles	4005-PWK-192-00000-Annual-PayAsGo-0000-01-540003-	\$61,500.00
Motor Vehicles	4005-PRK-000-00000-Annual-PayAsGo-0000-04-540003-	\$49,400.00
Motor Vehicles	4005-NAT-000-00000-Annual-PayAsGo-0000-07-540003-	\$29,000.00
Furn/Equip>\$5,000	4005-ITS-000-00000-InstFn-ELP2024-0000-02-540002-P2401	\$944,093.00
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	\$(1,196,093.00)

^ Decreases in expenditures & increases in revenue accounts require brackets. Increases in expenditures & decreases in revenue do not require brackets. Please note that transfers between funds require interfund transfer accounts.



## DECLARATION OF OFFICIAL INTENT TO REIMBURSE CERTAIN EXPENDITURES

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

1. This declaration of official intent is made pursuant to Treasury Regulation Section 1.150-2, promulgated by the United States Department of Treasury, to declare expressly the intention of the County to reimburse itself with the proceeds of debt to be hereafter issued or incurred by the County for certain expenditures paid by the County within sixty days after payment of the original expenditure.
2. The expenditures for which the County reasonably expects to reimburse itself with the proceeds of debt to be hereafter issued or incurred by the County include costs of acquiring vehicles and ambulances for the County Departments and the IT SAN Replacement.
3. \$4,830,052 is the maximum principal amount of debt reasonably expected to be hereafter issued or incurred for the purpose of paying the costs of vehicles and ambulances for the County Departments and the IT SAN Replacement.

WITNESS my hand this 22 day of August, 20 23.

  
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Tiffany Murray  
Finance Director