

**BUDGET ORDINANCE
FISCAL YEAR 2023-2024
GASTON COUNTY, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of Gaston County, North Carolina:

SECTION I. BUDGET ADOPTION 2023-2024. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2023 and ending June 30, 2024, a summary of which (by fund and function) is included as Exhibits I and II herein on page 4. The budget is hereby adopted by fund on a functional basis. The County Manager is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2023-2024 Gaston County Budget."

SECTION II. TAX RATE LEVY 2023-2024. There is hereby levied for fiscal year 2023-2024 a tax rate of 61.00 cents per \$100.00 of assessed valuation. The revenue neutral rate following the 2023 revaluation is 62.10 cents per \$100.00 of assessed valuation.

SECTION III. SALARIES. The 2023-2024 Gaston County Budget fully funds longevity for eligible employees. There are funds allocated for a three percent (3%) merit adjustment implemented at mid-year for the equivalent of one and one-half percent (1.5%) annual budget impact.

SECTION IV. BUDGET OFFICER AND FINANCE OFFICER. In accordance with the Local Government Budget and Fiscal Control Act, the County Manager has prepared a budget which contains a General Fund, a Community Investment Fund, a Debt Service Fund, a Capital Improvements Fund, a Representative Payee Fund, a Tourism Fund, a Property Revaluation Fund, an Emergency Telephone Fund, a Courthouse Parking Fund, a Unified Fire Protection Service District Fund, a Deeds of Trust Fund, a Civil Process Fund, a Fines and Forfeitures Fund, a Solid Waste Enterprise Fund, and a Self-Insurance Fund.

The County Manager is designated as the Budget Officer of the County and the Finance Director is designated as Finance Officer. As provided by G. S. 159-25 (b), the Board is authorized to require two signatures on each check or draft that is made on County funds. The signature of the County Manager and the Finance Officer shall be the authorized signatures of the County. The Deputy County Manager shall have signatory authority in the absence of the County Manager and the Finance Officer shall designate signatory authority to a responsible individual on their staff in their absence.

SECTION V. TRANSFERS OF FUNDS BETWEEN OBJECT ACCOUNTS. Line item changes are authorized only with the approval of the Board of Commissioners as required by law, except as provided below. The Budget Officer is authorized to transfer monies from one line item appropriation to another within the same fund in accordance with provisions of G.S. 159- 15.

In compliance with Resolution 2003-321, upon making such transfers, the Manager shall accumulate them to be forwarded to the Clerk to the Board on or before the agenda deadline for the next regular scheduled Board of Commissioners meeting so that said transfers may be placed in the agenda and recorded in the minutes of said meeting. Budget Change Requests included in the agenda are for information purposes and will not be discussed by the Board at the meeting unless a Budget Change Request pertains to a resolution that is on the Board's agenda for that meeting. Nothing in this resolution in any way affects the County Manager's authority to make budget transfers by the amount provided in the Budget Ordinance.

Movement of funds between expenditure categories (personnel, operating, capital and debt service) may be requested by departments, but require approval of the Budget Officer or their designee. No lapsed salary can be used to fund other operational expenditures without the Budget Officer or their designee approval. Movement of funds to purchase unbudgeted capital items requires approval of the Budget Officer or their designee.

SECTION VI. OBLIGATIONS FROM THE PRIOR YEAR. As provided by G.S. 159-13 (b), any funds of a capital or operating nature for which bids have been received or contracts executed in previous fiscal years are hereby re-appropriated. All unpaid encumbrances, ongoing projects that are assigned a project number, capital improvement projects, and any other items which have been approved by the Board of Commissioners, such as grants, are hereby re-appropriated and are to be added to this approved budget.

SECTION VII. SCHOOL BUDGET. Current Expense - The Gaston County Board of Commissioners approves an operating allocation of \$53,001,704 for the Gaston County Board of Education. In addition, the Board approves \$2,603,500 for School Resource Officers assigned to schools, as well as \$65,000 for the Commissioners' School of Excellence.

Capital/Debt Service Funds - The Gaston County Board of Commissioners appropriates \$25,341,232 for the school system's FY 2023-2024 capital and debt service needs, to be allocated as follows: \$2,227,000 for capital needs, \$22,964,232 for debt service, and \$150,000 for professional services related to debt issuances.

SECTION VIII. GASTON COLLEGE BUDGET. In accordance with North Carolina General Statute 115D, Gaston County shall provide, based upon the appropriations herein, funds to Gaston College as needed to meet Current Fund and Capital Fund expenditures. The FY 2023-2024 appropriation for Gaston College totals \$8,308,274 to be allocated as follows: \$5,968,062 for current operating expenses; \$797,219 for capital expenses; and \$1,542,993 for debt service expenditures.

Reserves for future capital projects shall remain with Gaston County to the credit of Gaston College until requested for payment of duly appropriated obligations. Payment of all capital expenditures shall be made upon presentation of the appropriate invoices to Gaston County.

SECTION IX. APPROVAL OF DEPARTMENTAL BUDGETS. The Board of County Commissioners does hereby approve the amended budget of each department by the County Manager or as amended by this Board on page 4 herein and as more fully detailed in the document to be finalized per Section I above.

SECTION X. CAPITAL IMPROVEMENT FUND. The Board of the County Commissioners does hereby approve the Capital Improvement Fund as budgeted by the County Manager or as amended by this Board on page 4. Accordingly, the Finance Director is authorized to make the proper entries to the County's accounting records as of June 30, 2024 to cause the net balance of the appropriate projects to revert to the Capital Improvement Fund's fund balance.

SECTION XI. FIRE DISTRICTS. The Board of Commissioners, by a separate resolution, adopted the tax rate for the Gaston County Fire Protection Service District. The amount to be distributed to each fire district in a given fiscal year is 100% of the approved budgets. Monthly distributions to each fire department will be 1/12 of the approved budget beginning in July and continuing each month of the fiscal year.

Any tax receipts collected in excess of the budgeted tax levy shall be retained by the County in an account earmarked for the Gaston County Fire Protection Service District.

SECTION XII. DESIGNATION OF INSURANCE RESERVES AND AUTHORIZATION FOR EXPENDITURES. The Board of Commissioners approves the designation of unspent funds, from "Insurance" line items (530024) and account 1000-NDP-000-00000-000000-0000000-0000-01-530025-. "Insurance Deductible" into fund balance titled "Designated for Insurance Reserves".

Amended this 13th day of June 2023, to become effective on July 1, 2023.

Exhibit I
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FUNDING SOURCES
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

FUNDING SOURCE	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS									ENTERPRISE FUND	INTERNAL SERVICE FUND	GROSS FUNDING SOURCES, ALL FUNDS		
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	UNIFIED FIRE PROTECTION SERVICE DISTRICT FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND			
AD VALOREM TAXES	\$ 187,130,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,332,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,463,349
SALES & OTHER TAXES	\$ 48,684,672	\$ 27,023,111	\$ -	\$ -	\$ -	\$ 1,222,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 77,280,543	
INTERGOVERNMENTAL & GRANTS	\$ 35,614,560	\$ 2,000,000	\$ -	\$ -	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ -	\$ 39,633,800	
FEES, LICENSES, & PERMITS	\$ 9,461,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 754,786	\$ 38,400	\$ -	\$ 196,953	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 10,661,641	
SALES, SERVICES, & FEES	\$ 25,103,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,902,926	\$ -	\$ -	\$ 38,006,733	
INVESTMENT INTEREST	\$ 448,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,607	
MISCELLANEOUS REVENUE	\$ 3,574,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,574,382	
HEALTH INSURANCE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,758,769	\$ -	\$ 26,758,769	
TRANSFERS IN FROM OTHER FUNDS	\$ 5,248,400	\$ 24,300,000	\$ 35,321,978	\$ 33,551,133	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,671,511	
FUND BALANCE APPROPRIATION	\$ 6,600,000	\$ 15,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,300	\$ -	\$ -	\$ -	\$ 3,701,321	\$ 5,000,000	\$ -	\$ 30,885,621	
	\$ 321,866,644	\$ 68,873,111	\$ 35,321,978	\$ 33,551,133	\$ 675,000	\$ 1,222,760	\$ 250,000	\$ 754,786	\$ 38,400	\$ 9,366,935	\$ 196,953	\$ 210,000	\$ 1,244,240	\$ 16,954,247	\$ 31,758,769	\$ -	\$ 522,284,956	

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS FUNDING SOURCES, ALL FUNDS	\$ 522,284,956
LESS INTERFUND TRANSFERS	\$ (98,671,511)
NET BUDGET, ALL FUNDS	\$ 423,613,445

Exhibit II
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
APPROPRIATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

FUNCTION	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS									ENTERPRISE FUND	INTERNAL SERVICE FUND	GROSS APPROPRIATIONS, ALL FUNDS	
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	UNIFIED FIRE PROTECTION SERVICE DISTRICT FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND		
GENERAL GOVERNMENT	\$ 41,831,512	\$ -	\$ -	\$ 4,500,472	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 34,300	\$ 196,953	\$ -	\$ -	\$ -	\$ 26,758,769	\$ -	\$ 73,572,006
PUBLIC SAFETY	\$ 88,687,794	\$ -	\$ -	\$ 7,875,233	\$ -	\$ -	\$ -	\$ 754,786	\$ -	\$ 9,332,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,650,448
EDUCATION	\$ 62,169,876	\$ -	\$ 150,000	\$ 3,024,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ -	\$ 66,588,335
CULTURAL & RECREATIONAL	\$ 8,942,129	\$ -	\$ -	\$ 3,623,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,565,338
HUMAN SERVICES	\$ 89,877,220	\$ -	\$ -	\$ 6,628,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,160,220
ENVIRONMENTAL PROTECTION	\$ 110,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,661
ECONOMIC & PHYSICAL DEVELOPMENT	\$ 5,697,452	\$ -	\$ -	\$ 7,900,000	\$ -	\$ 1,222,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,820,212
SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,349,160	\$ -	\$ -	\$ 16,349,160
DEBT SERVICE	\$ -	\$ -	\$ 35,171,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,087	\$ -	\$ -	\$ 35,777,065
TRANSFERS OUT TO OTHER FUNDS	\$ 24,550,000	\$ 68,873,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,400	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 98,671,511
	\$ 321,866,644	\$ 68,873,111	\$ 35,321,978	\$ 33,551,133	\$ 675,000	\$ 1,222,760	\$ 250,000	\$ 754,786	\$ 38,400	\$ 9,366,935	\$ 196,953	\$ 210,000	\$ 1,244,240	\$ 16,954,247	\$ 31,758,769	\$ -	\$ 522,284,956

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS APPROPRIATIONS, ALL FUNDS	\$ 522,284,956
LESS INTERFUND TRANSFERS	\$ (98,671,511)
NET BUDGET, ALL FUNDS	\$ 423,613,445