



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Budget & Strategy

### Board Action

File #: 23-071

Commissioner Brown - Budget & Strategy - To Appropriate CIF Fund Balance to Purchase FY24 Replacement Vehicles

#### STAFF CONTACT

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

#### BUDGET IMPACT

**CIF** - Appropriate \$3.8M in fund balance (revenue). Increase transfer to general government capital (expenditures) by \$3.8M. **General Government Capital Fund** - Increase transfer in from CIF (revenue) by \$3.8M. Increase expenditures by \$3.8M. Appropriation is to be reimbursed in FY24 by debt/financing package. Loan payments and upfit costs will be included in the FY24 budget. This appropriation is only for vehicles included on the County's FY24 replacement schedule.

#### BUDGET ORDINANCE IMPACT

**CIF** - Appropriate \$3.8M in fund balance (revenue). Increase transfer to general government capital (expenditures) by \$3.8M. **General Government Capital Fund** - Increase transfer in from CIF (revenue) by \$3.8M. Increase expenditures by \$3.8M. Appropriation is to be reimbursed in FY24 by debt/financing package. Loan payments and upfit costs will be included in the FY24 budget. This appropriation is only for vehicles included on the County's FY24 replacement schedule.

#### BACKGROUND

In the current volatile vehicle market, manufacturers are implementing early cut off dates with little or no notice. Because of this, the County must submit vehicle orders prior to soliciting a financing package. A similar appropriation was made for the FY23 replacement and new vehicle list in July 2022. Both appropriations will be reimbursed by debt/financing package in FY24. Loan payments for FY23 and FY24 vehicle financing and upfit costs for FY24 replacement vehicles will be included in the FY24 budget. This appropriation is only for vehicles included on the County's FY24 replacement schedule.

#### POLICY IMPACT

N/A

#### ATTACHMENTS

Budget Change Request (BCR), Declaration of Reimbursement and FY24 Replacement Vehicle List

DO NOT TYPE BELOW THIS LINE

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

NO.	DATE	M1	M2	CBrown	CCloninger	AFraley	BHovis	KJohnson	TKeighel	RWorley	Vote
2023-088	03/28/2023	BH	TK	A	A	A	A	A	A	A	U

#### DISTRIBUTION:

Laserfiche Users

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

**GASTON COUNTY**  
**BUDGET CHANGE REQUEST (BCR)**

**TO:**  
  
**FROM:**

Dr. Kim S. Eagle, County Manager

BGT  
Dept. Code

Budget & Strategy  
Department Name

Janet Schafer  
Department Director

2/13/2023  
Date

Janet Schafer	2/13/2023
Department Director	Date

\*Requires resolution by the Board of Commissioners

[illegible]

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

JUSTIFICATION FOR REQUEST:

This BA and BCR appropriate funds for FY24 replacment vehicles. This appropriation will be reimbursed with debt in FY24 (see attached reimbursement resolution).



## 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.
3. Up to \$3,797,459 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.

WITNESS my hand this 31 day of March, 2023.

  
\_\_\_\_\_  
Tiffany Murray  
Finance Director

<b>FY24 Vehicles</b>	<b>Quantity</b>	<b>FY24 Estimate</b>
<b>Replacement</b>	<b>41</b>	<b>\$ 3,797,459</b>
<b>County Police</b>	<b>12</b>	<b>\$ 605,950</b>
423 - Chevy Tahoe K9	1	\$ 60,579
425 - Dodge Charger	1	\$ 49,579
474 - Dodge Charger	1	\$ 49,579
484 - Dodge Charger	1	\$ 49,579
494 - Dodge Charger	1	\$ 49,579
495 - Dodge Charger	1	\$ 49,579
507 - Dodge Charger	1	\$ 49,579
512 - Ford Crown Vic	1	\$ 49,579
522 - Dodge Charger	1	\$ 49,579
564 - Dodge Charger	1	\$ 49,579
573 - Dodge Charger	1	\$ 49,579
582 - Dodge Charger	1	\$ 49,579
<b>ACE</b>	<b>4</b>	<b>\$ 296,199</b>
126 - Ford F250	1	\$ 74,050
127 - Ford F250	1	\$ 74,050
130 - Ford F250	1	\$ 74,050
132 - Ford F250	1	\$ 74,050
<b>Building Inspections</b>	<b>2</b>	<b>\$ 96,251</b>
706 - Ford F150 4X4	1	\$ 52,148
721 - Dodge Ram 1500 4X4	1	\$ 44,103
<b>Land Use/Zoning</b>	<b>1</b>	<b>\$ 52,148</b>
804 - Ford F150 4X4	1	\$ 52,148
<b>DSS</b>	<b>1</b>	<b>\$ 27,850</b>
307 - Toyota Prius	1	\$ 27,850
<b>Emergency Management</b>	<b>1</b>	<b>\$ 51,844</b>
60 - Ford Expedition 4X4	1	\$ 51,844
<b>Environmental Health</b>	<b>1</b>	<b>\$ 37,907</b>
905 - Ford Explorer 4X4	1	\$ 37,907
<b>GEMS</b>	<b>4</b>	<b>\$ 1,842,429</b>
868 - Freightliner Ambulance	1	\$ 535,741
881 - Freightliner Ambulance	1	\$ 535,741
891 - Freightliner Ambulance	1	\$ 535,741
947 - Ford Transit Ambulance	1	\$ 235,206
<b>Grounds Maintenance</b>	<b>1</b>	<b>\$ 71,500</b>
169 - Ford F350	1	\$ 71,500
<b>Sheriff</b>	<b>14</b>	<b>\$ 715,381</b>
613 - Ford Transit transport van	1	\$ 56,670
614 - Ford Transit transport van	1	\$ 56,670
618 - Ford Transit transport van	1	\$ 56,670
627 - Dodge Charger	1	\$ 49,579
629 - Dodge Charger	1	\$ 49,579
631 - Dodge Charger	1	\$ 49,579
640 - Dodge Charger	1	\$ 49,579
643 - Dodge Charger	1	\$ 49,579
644 - Dodge Charger	1	\$ 49,579
645 - Dodge Charger	1	\$ 49,579
646 - Dodge Charger	1	\$ 49,579
647 - Dodge Charger	1	\$ 49,579
649 - Dodge Charger	1	\$ 49,579
664 - Ford Crown Vic	1	\$ 49,579
<b>Total</b>	<b>41</b>	<b>\$ 3,797,459</b>