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Gaston County Board
of Commissioners

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GASTON COUNTY

COMMISSIONER'S COURT

NORTH CAROLINA

FEBRUARY 26, 2026

The Gaston County Board of Commissioners (BOC) met in Rescheduled Regular Session at 6:00 pm on February 26, 2026, in The Harley B. Gaston, Jr. Public Forum, Gaston County Courthouse.

Chairman Chad Brown presided with Commissioners Bob Hovis, Vice-Chairman; Jim Bailey, Cathy Cloning, Tom Keigher and *Scott Shehan in attendance.

Commissioner Allen R. Fraley was not in attendance.

Others present included Matthew Rhoten, County Manager; David Goldberg, County Attorney; and Donna S. Buff, Clerk to the Board.

Upon request of Chairman Brown, Reverend Tripp Hord, First United Methodist Church (Gastonia, NC) led those assembled in the Invocation and Commissioner Bailey led in the Pledge of Allegiance.

*Chairman Brown recessed the meeting at 6:03 pm and Commissioner Shehan departed the meeting.

Chairman Brown reconvened the meeting at 6:04 pm.

Presentation – FY24-25 Gaston County Audit

Ms. Kelly Gooderham, Senior Audit Manager with Martin Starnes & Associates, CPAs, PA, provided a PowerPoint presentation on the FY24-25 Gaston County Audit and summarized as follows:

- The County was issued a ***Clean, Unmodified Opinion*** and found nothing materially misleading in financial statements
- **General Fund Summary:** *Revenues* were over budget by \$9.5M; combined *Expenditures* were under budget by roughly \$29.6M; major drivers for Revenues were property taxes, other taxes and licenses, and specific intergovernmental revenues; major drivers for Expenditures were Public Safety and Human Services
- **Fund Balance Position – General Fund** as defined by LGC (Local Government Commission): *Total Fund Balance* (\$154M); *Less: Nonspendable* (prepaids and inventories); *Less: Stabilization by State Statute*; *Total Available Fund Balance* (less than \$124M); an overall increase of roughly \$8.4M over prior year
- **General Fund Available Fund Balance** (percentage of expenditures) overall increase for this year was shy of 2%; the State's average (per counties with populations over 100,000) shows the County is slightly lagging behind its peers but is still increasing steadily over the last couple of years
- **Five Classifications of Fund Balance** (as defined by GASB): *Non-spendables* (are not in cash form); *Restricted* (external restrictions); *Committed Fund Balance* (internal constraints); *Assigned Fund Balance* (internal constraints however lessor than the Committed to arrive at the *Unassigned Fund Balance* (no internal or external restraints)
- **Restricted, All Other** include Medicaid Maximization, General Government, Building Inspections, Spencer Mountain Reserves and Register of Deeds

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- **Assigned Fund Balance** (\$12.6M) includes insurance reserves, subsequent years expenditures and County's tap fees for a total of \$82.5M (an overall increase of roughly \$19.1M)
- **Policy for Unassigned Fund Balance Threshold** was 50% and was met for first time this year; there will be a transfer from the General Fund to the Capital Improvement Fund as a result of this on tonight's Agenda
- **Unassigned Fund Balance as Percentage of Total Fund Balance** is steadily increasing; it ended at 53% as of current year
- **Top 3 General Fund Revenues** is comprised of roughly \$308M or 87% of total revenues
- **Property Tax** is 59% of total General Fund revenues which exceeded budget by roughly \$8.5M in current year
- **Other Taxes & Licenses** equates to 15% of total revenues; were underbudget by \$52,000 in current year
- **Restricted Intergovernmental** is 13% of total General Fund revenues; were underbudget by \$376,000
- **Top 3 General Fund Expenditures** is comprised of roughly \$245M or 78% of total expenditures; *Public Safety* is 33% of total expenditures and was underbudget by \$4.4M; *Human Services* is 26% of total expenditures and was underbudget by roughly \$15M; *Education* is 19% of total expenditures and was underbudget by \$3,000
- **Solid Waste Enterprise Fund: Operating revenues** ended at \$15.7M and is an overall increase of \$1.2M or 8.5% due to increase in charges for services; *operating income* increased around \$906,000 or 37% (primarily due to noted increase in revenues)
- **Performance Indicators:** Auditors must submit a Data Input Report along with the Audit Report to LGC; Data Input Report takes info from Audit Report and the Audit and comprises that information into one report that is uploaded to the LOGOS System
- The Auditors are required to report any financial performance and concerns; the County had none; Auditors noted a stable property tax revaluation and collection percentage and consistent available Fund Balance percentage.

She concluded her presentation and asked if there were any questions.

Commissioner Hovis asked if the LGC communicates directly with the County or Auditors if they had concerns, questions or observations.

Ms. Gooderham explained that the LGC monitors performance through an automated LOGOS system and communicates directly with both the county and auditors if issues arise.

Commissioner Keigher expressed concern regarding the reported increase in revenues derived from charges for services paid by citizens, stating that such reliance on fees does not align with the expectations of a conservative Board. He suggested the Board should consider reducing service-related charges, which may require corresponding reductions in government spending.

Commissioner Hovis noted that the increase referenced may reflect revenues exceeding budgeted projections rather than an intentional increase in fees.

Ms. Gooderham confirmed this interpretation but clarified that while some revenues include service charges, the primary driver of General Fund revenue is property tax collections, which have increased statewide due to rising property values, regardless of changes in tax rates.

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Chairman Brown directed the County Manager to provide a review of current fees and charges for Board consideration as part of the upcoming budget process.

Commissioner Keigher recalled the BOC is talking about charging for parking at parks, etc., and noted a Parking Ordinance is on the Agenda for approval. He expressed apprehension about the growing complexity of regulations and enforcement and suggested the County should slow down on said government expansion.

Commissioner Bailey referenced the County's financial position, noting that actual expenditures were significantly below the adopted budget. He inquired whether the difference (approximately \$37 million) reflected departmental savings.

Ms. Gooderham explained that revenues exceeded projections by approximately \$9.5 million, while expenditures were budgeted higher than actual spending by roughly \$30 million.

Commissioner Bailey asked whether these savings indicated effective cost management by departments and whether a portion of those funds could be returned to taxpayers.

Ms. Gooderham responded that it would appear departments had realized savings.

Chairman Brown called for additional questions. Hearing none, he thanked Ms. Gooderham for her report and proceeded to the next item of business.

Public Hearing - RE: Commissioner Bailey - Building & Development Services - Zoning Map Change: Conditional District REZ-25-06-09-00230, Jason Cagle (Applicant); Property Parcel: 182805, Located on Hickory Grove Rd., Gastonia, NC, Rezone from the (R-1) Single Family Limited Zoning District with (US) Urban Standards and (CH) Corridor Highway Overlays to the (CD/C-3) General Commercial Conditional District with (US) Urban Standards and (CH) Corridor Highway Overlays

Chairman Brown announced the Public Hearings as advertised, explained the procedures to be used, and called for the motion to enter into Public Hearing.

On motion introduced by Commissioner Hovis and seconded by Commissioner Bailey, the BOC unanimously entered into Public Hearing.

Chairman Brown introduced Ms. Peyton Wiggins, Planner II – Building and Development Services, for comments.

Ms. Wiggins advised REZ-25-06-09-00230 is a conditional rezoning request from Jason Cagle (Applicant/Property Owner) for property parcel 182805 on Hickory Grove Rd., Gastonia (NC) to rezone a 1.99 acre parcel from the (R-1) Single Family Limited Zoning District with (US) Urban Standards and (CH) Corridor Highway Overlays to the (CD/C-3) General Commercial Conditional District with (US) Urban Standards and (CH) Corridor Highway Overlays.

She reviewed aerial, environmental, zoning, adjacent property owners' maps and slide depicting the information of those notified about the Public Hearing and advised:

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- *Aerial map* depicts the parcel is located north of Belmont in the McAdenville city limits just west of Mt. Holly; currently the site is vacant and wooded; surrounding properties consists of single-family homes with commercial businesses farther south
- *Environmental map* depicts the site is mostly flat; there is no flood on the property
- *Zoning map* depicts the property is located in a large pocket of the (R-1) zoning district with (C-3) south of the property on both sides of Hickory Grove Rd.
- Notices were mailed on February 11th and a sign was placed on the site the same day.

For conditional rezoning public hearings, the Unified Development Ordinance (UDO) requires staff to mail notices to each property owner within a 200' buffer; staff received no calls or inquiries about the request.

The Applicant is proposing a conceptual Site Plan (limiting proposed development for a contractor's office to the identified pink area); has further noted the permitted uses for a contractor's office (i.e., plumbing, HVAC, electrical or general contracting or alternatively a dance studio or hair salon); any approved uses must comply with all applicable supplemental regulations at time of permitting.

The Applicant has identified the rear portion of property as a potential phase 2 development area; if the development is proposed in the future, a separate rezoning application would be required at that time; the rear property will remain undisturbed at this time.

Other site plan features include buffering requirements; Section 11.3.2 states when a commercial district abuts a residential district that a type D screening must be provided on the commercial lot; the Applicants are complying with all buffer requirements; we also looked at the (C-3) zoning district description and the overlay districts (included CH overlay district and definitions in BOC's staff packets).

The site, if approved, will be served via a private well/septic system; the property has frontage on Hickory Grove Rd. which is NCDOT owned and maintained.

The Gaston County TRC (Technical Review Committee) reviewed the project on September 15th; Natural Resources (NR) stated if one or more acres of land is disturbed for the project that a full sedimentation and erosion control plan and post construction storm water plan must be submitted to NR for review; Applicant agreed to limit the development to less than one acre which has been included as a condition of approval for the request.

Environmental Health stated the Applicants would need to apply for a septic system and well permit for the contractor's office.

The GCLMPO (Gaston-Cleveland-Lincoln Metropolitan Planning Organization) provided its standard letter (included in BOC's staff packets) stating there are no funded transportation improvement projects in the immediate vicinity according to the STIP (State Transportation Improvement Program); the CTP (Comprehensive Transportation Plan) and (2050) MTP (Metropolitan Transportation Plan) shows bicycle and sidewalk facilities along Hickory Grove Rd. which are unfunded currently.

This case was added to Planning and Zoning page on EngageGaston.com; no questions or concerns were posted on the webpage as of this afternoon.

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Staff is recommending three conditions of approval for the record: 1) *the site be limited to the uses specifically identified on the approved site plan. The uses shall be permitted provided all applicable supplemental regulations are met*; 2) *the contractor's office use be limited to the area identified in pink on the approved site plan. Disturbance associated with this use shall not exceed one (1) acre*; 3) *a photometric plan shall be submitted to and approved by the Planning and Zoning Department at time of permitting.*

The parcel is located in *Area 3: Riverfront Gaston/Northeast Gaston* of the Comprehensive Land Use Plan (CLUP aka Comp Plan).

Its future land use is *Suburban Development* which consists of significant single-family residential areas that exist around commercial pockets representing a standard suburban center.

Staff finds the application, as presented, is consistent with the goals and suburban development future land use designation as it will allow for the commercial purpose to serve immediate neighborhood needs.

The Planning and Zoning Board heard the request at its November 17th meeting and voted to continue it due to concerns related to initial range of proposed uses and level of details provided on site plan, erosion control measures and proposed mini-warehouse use; since then, the Applicant resubmitted a revised site plan and removed the mini-warehouses and addressed the remaining Planning and Zoning Board's concerns; the revised site plan was presented to BOC earlier.

The request went back before the Planning and Zoning Board on February 9th with all comments addressed; the Board recommended unanimous approval via a 11-0 vote; this concludes the presentation; the Applicant is present to answer questions.

Chairman Brown called for comments from the Applicant; hearing none, called for citizen comment.

Mr. Sean Baxter, Belmont (NC), asked if phase two would remain residential and has to go through another rezoning process if it was developed at a later time.

Ms. Wiggins advised the back portion is included in the proposed rezoning request; the whole parcel would be rezoned (C-3/CD) if approved; no permits, etc. would be issued if pulled now until the Applicant go back through the rezoning process.

Mr. Michael Robinson, Belmont (NC), advised the property is sloped not flat; when it rains, there is significant runoff from that property through Mr. Baxter's and his property to a neighborhood drainage facility; want to make sure this project does not cause any more runoff.

Chairman Brown called for questions from the BOC.

Commissioner Hovis asked if the area was served by municipal water and/or sewer or just septic; has it been perked yet.

Ms. Wiggins responded it would be well and septic; it has been perked.

Chairman Brown called for additional comments; hearing none, declared the Public Hearing closed.

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Chairman Brown recapped the Planning and Zoning Board recommended approval via a 11-0 vote finding it to be reasonable and in the public interest and consistent with the goals of the Comp Plan.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved **2026-048**, upon consideration of the map change application, public hearing comment, and recommendation from the Planning and Zoning Board and Planning staff, finds:

- 1) The map change request is consistent with the County's approved Comprehensive Land Use Plan as it is consistent with the future land use designation of suburban development, as it supports neighborhood-serving commercial uses and aligns with the Area 3 small area plan by promoting additional commercial opportunities.

The Commission considers this action to be reasonable and in the public interest, based on: Planning and Zoning Board recommendation and compatibility with existing land uses in the immediate area. Therefore, the map change request for property parcel: 182805, is hereby approved as conditioned {Exhibit A}, effective with the passage of this Ordinance to be rezoned to the (CD/C-3) General Commercial Conditional District with (US) Urban Standards and (CH) Corridor Highway Overlays.

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

Exhibit A
Conditions of Approval
REZ-25-06-09-00230

1. The site shall be limited to the uses specifically identified on the approved site plan. These uses shall be permitted provided all applicable supplemental regulations are met.
2. The contractor's office use shall be limited to the area identified in pink on the approved site plan. Disturbance associated with this use shall not exceed one (1) acre.
3. A photometric plan shall be submitted to and approved by the Planning and Zoning Department at the time of permitting.

Chairman Brown directed the County Attorney to provide the Consistency Statement to the Clerk for the record.

Public Hearing - RE: Commissioner Bailey - Building & Development Services - Zoning Map Change: Conditional District REZ-26-01-09-00241, Crown Towing - Chuck Armeen (Applicant); Property Parcel: 185406, Located at 4904 Wilkinson Blvd., Gastonia, NC, Rezone from the (C-3) General Commercial Zoning District to the (CD/C-3) General Commercial Conditional District

Chairman Brown introduced Ms. Peyton Wiggins, Planner II – Building and Development Services, for comments.

Ms. Wiggins advised REZ-26-01-09-00241 is a conditional rezoning request for property parcel 185406 at 4904 Wilkinson Blvd., Gastonia; the Applicant is Chuck Armeen with Crown Towing; property owner is James Isbill, Jr.; request is to rezone from the (C-3) General Commercial Zoning District to the (CD/C-3) General Commercial Conditional District; the site is located within a County pocket along Wilkinson Blvd. between Gastonia, Cramerton, McAdenville and Lowell city limits; the parcel is .89 acres and has frontage on Wilkinson Blvd. and Vale St.

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The site operated as a auto sales business and contains three (3) structures; first structure (4904 Wilkinson) was constructed in 1985 and consists of a 200SF office; second structure (309 Vale St.) was constructed in 1920 at 656SF and is not currently being used as a single-family dwelling; third structure (metal carport) was constructed in 2005; if approved, the Applicant proposes to continue using the office for administrative purposes and remaining structures for business related storage.

She reviewed aerial, zoning and adjacent property owners' maps and advised:

- *Aerial map* depicts the site is relatively flat with no flood on site
- *Zoning map* depicts (C-3) and surrounding (RMF) and (R-3) zoning; parcels in white are within adjacent cities jurisdiction
- *Adjacent property owners' map* depicts parcels (in gray) that received notices about tonight's Public Hearing request.

Per Unified Development Ordinance (UDO) conditional rezoning noticing requirement, staff notified all property owners within a 200' buffer of the site; notices were mailed February 11th; a sign was posted on site same day.

Staff received one phone call regarding the process, public hearing information and proposed use that did not share an opinion about the case.

She reviewed the table listing information of those that received notices and the proposed site plan for the towing/wrecker service use; advised the property previously operated as an auto sales business; it did not meet several supplemental regulations required for a towing/wrecker service; Applicant is pursuing approval via the conditional rezoning process instead of a Special Use Permit (SUP).

Due to the existing site conditions, Applicant is requesting relief through a conditional rezoning to address regulatory requirements; key elements of the proposed site plan includes the conditional use, continued use of existing structures, installation of a privacy fence *plat*, designated parking areas for employees/customers and a defined vehicle storage area.

Per submitted site plan, the proposal would utilize existing site layout and features while accommodating 78 vehicle storage spaces, 14 general parking spaces and a landscape buffer along Wilkinson Blvd.

Re: Supplemental Regulations for Automobile Towing and Wrecker Service – Section 8.2.10.B

- Section B requires a SUP if the site was within 300' of a residential zoning district which applies to the (R-3) properties across Vale St. and when vehicles storage exceed 25 spaces; the Applicant is pursuing approval via a conditional rezoning instead of a SUP
- Section C requires all vehicles be in delineated parking spaces; Applicant is proposing 78 spaces for these vehicles
- Section E address screening in vehicle storage area; Applicant is proposing to utilize the existing fence with black opaque screening and to add landscaping along exterior for additional buffering on Wilkinson; vehicle storage will be limited to rear yard of the property per the submitted site plan

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- Section H states that no disassembly or salvaging of vehicles or parts is permitted on site; Applicant has confirmed this will not occur
- Section I requires no pre-existing principal residential structure be located within 100' of the automotive storage area unless it's occupied by the owner of use; the single-family structure on property is not currently being used as a dwelling.

During staff's review of Supplemental Regulations, two standards could not be met and are included as requested areas of relief:

- Section A requires outdoor vehicle storage be located at least 100' from any street right-of-way (r-o-w) and 200' from a residential zoning district; these setbacks could not be achieved due to the existing site conditions; Applicant is requesting relief to allow a 0' setback from the r-o-w and a 15' setback from the residential zoning district
- Section G requires a minimum of a 240SF building for an office and restroom; Applicant is requesting to utilize the existing 200SF office structure on site for this requirement.

Staff also reviewed definitions for towing use, underlying zoning district for proposed (C-3) and conditional district, Table of Uses in Section 7.5 and late provisions for non-conforming situations and structures; several of the existing structures have been in place prior to zoning and are considered legal non-conforming and its continued existence is permitted under the UDO; Applicant intends to maintain the structures as they currently exist for use with his business.

Per Environmental Health, the site is served by a private well and septic system; Wilkinson Blvd. and Vale St. are both NCDOT roadways.

The Gaston County TRC (Technical Review Committee) reviewed the request on January 20th.

The GCLMPO (Gaston-Cleveland-Lincoln Metropolitan Planning Organization) provided its standard letter that is included in BOC's staff packets stating there are no funded transportation improvement projects in the immediate vicinity.

The CTP (Comprehensive Transportation Plan) showed the widening project for Wilkinson Blvd. and a proposed high speed light rail along the Blvd. which are unfunded at this time.

She reviewed photos the Applicant provided of property depicting views from the corner of Wilkinson Blvd. and Vale St.; existing graveled drive and two existing structures from Vale St.; carport further down Vale St.; proposed vehicle storage at rear of property on Vale St.; proposed office space on northern side of property from Vale St; corner of site at intersection of Vale St. and Wilkinson Blvd. from Vale St.

The case was added to the Planning and Zoning current page on EngageGaston.com for public input; no questions or concerns were posted about the project.

The Planning and Zoning Board heard the request on February 9th and reviewed a site plan that included small plantings along Vale St. frontage; upon further review, it was determined the plantings were located in a NCDOT r-o-w along Vale St.; the Board made a motion to approve with a condition of approval requiring NCDOT authorization for any plantings within the r-o-w; the motion failed and the Board failed to recommend approval of the request and a condition of approval by a vote of 2-8; following the meeting, staff had additional discussions with Applicant; given the limited space, the plantings were not required by Ordinance and potential for site triangle concerns the

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Applicant removed the proposed shrubs along Vale St; the revised site plan before BOC reflects that update; only a fence is proposed in that area; buffering is limited to the Wilkinson Blvd. property line where it is located on the subject property outside of any r-o-w; with these revisions, staff is recommending approval of the request with no conditions at this time.

The property is located in *Area 4: The Garden Gaston/Southeast Gaston* of the Comprehensive Land Use Plan (CLUP aka Comp Plan).

The property was released from City of Lowell ETJ in 2021 and does not have an assigned future land use designation.

Properties in the vicinity are designated as *Suburban Development*; staff is comfortable applying this designation to the property; *Suburban Development consist of significant single-family residential areas that exist around commercial pockets representing a suburban center.*

Staff finds the application, as presented, is consistent as a Suburban Development future land use designation as it will allow for increased commercial opportunities along existing thoroughfares.

This concludes the presentation; the Applicants are present to answer questions.

Chairman Brown called for comment from the Applicant; hearing none, called for citizen comment.

Mr. Andy Whitley, own LLC that owns the building at 409 Wilkinson Blvd., expressed support for the business but wanted assurance that wrecked vehicles wouldn't be visible from his retail property.

Mr. Chuck Armeen (Applicant) advised Crown Towing is a collateral repossession company for banks and lienholders that operate under higher standards that can bring four (4) to five (5) high paying jobs to County if they obtain the property and proceed accordingly; the property is a good fit, the fence is high quality and where it sits on the commercial road would allow easy access; do not have any heavy duty trucks; interview people via 30 minute window appointments; a neighboring finance company wrote a letter of recommendation.

Chairman Brown called for citizen comment; hearing none, called for questions from the BOC.

Commissioner Bailey asked if there would be a pathway to reach the vehicles in the back; if the parking area would be asphalt, graveled or dirt; if a privacy fence would screen the use from the road.

Ms. Wiggins responded Applicants would have to extend the existing driveway to the vehicle storage area in rear of property; the UDO has specific regulations about parking surface areas materials; there are screening requirements for this use in the UDO.

Commissioner Bailey recalled that the Planning and Zoning Board's vote failed 2-8.

Ms. Wiggins confirmed the motion was in the affirmative to recommend approval but the motion failed by a 2-8 vote.

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Chairman Brown recalled the setback issues mentioned earlier; asked if they involved the building or zoning.

Ms. Wiggins responded the towing use has setbacks they cannot meet given the existing conditions on the site.

Chairman Brown called for additional comments; hearing none, declared the Public Hearing closed.

Chairman Brown recapped the Planning and Zoning Board failed to recommend approval by a 2-8 vote and the request was denied.

Chairman Brown called for a motion to approve.

Upon consideration of the map change application, public hearing comment, and recommendation from Planning and Zoning Board and Planning staff, Commissioner Bailey introduced a motion to DENY the zoning request and Commissioner Hovis provided the second. The motion carried by a vote of 3-2 and the zoning request, was DENIED.

The motion carried by the following vote:

Ayes: Commissioners Bailey, Brown, Cloninger
Nays: Commissioners Keigher, Hovis
Absent: Commissioners Fraley, Shehan

Following the vote, members expressed uncertainty as to whether the motion reflected approval or disapproval of the request. To provide clarity and to ensure the record clearly reflected the Board's action, the Chairman allowed a motion stating the matter in the alternative.

Commissioner Keigher introduced a motion to APPROVE the zoning request, and Commissioner Brown provided the second. Upon vote, the motion failed by a vote of 1-4 and **2026-049**, zoning request REZ-26-01-09-00241, was DENIED.

The motion failed to carry by the following vote:

Ayes: Commissioner Keigher
Nays: Commissioners Brown, Bailey, Cloninger, Hovis,
Absent: Commissioners Fraley, Shehan

Public Hearing - RE: Commissioner Keigher - EDC - To Amend Resolution No. 2025-264 to Include a Gaston County Level Three or Level Four Incentive Grant and To Authorize a Two-Year CIP Incentive Grant Pursuant to NC.Gen.Stat. 158-7.1 for Project DELOREAN

Chairman Brown introduced Mr. Donny Hicks, Executive Director of EDC, for comments.

Mr. Hicks reported that the Board previously approved this project as a Level Four grant; however, due to the project's complexity and timeline, staff worked with the company and its legal team to restructure the incentive package to make it more viable and competitive.

He stated the project involves an estimated \$53 million investment to develop a new manufacturing facility and headquarters. At this time, the project does not include a commitment to create new

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jobs, though there may be future opportunities. The company plans to install existing machinery and equipment initially, with additional equipment to be added approximately two years later as operations are recommissioned.

Mr. Hicks explained that staff is proposing a revised incentive structure allowing for either a Level Three or Level Four grant, whichever is applicable at the time the building is completed and a Certificate of Occupancy is issued. He noted there is uncertainty whether the project will meet the valuation threshold required for a Level Four grant under current conditions, which could otherwise place the company in default of the agreement.

Additionally, staff is recommending a two-year construction and process grant, an approach previously used for projects such as NorthPoint and other speculative buildings, to enhance competitiveness in a multi-state site selection process. Under this structure, the County would return 100 percent of the taxes paid on the building during the construction period. This approach has already been coordinated with the corresponding municipality.

Upon completion of the facility, the company would receive a Level Three or Level Four grant based on the final assessed value. Any additional machinery and equipment installed after completion would qualify for the same grant level achieved at the time of assessment.

Chairman Brown called for citizen comment, for questions from the BOC and for additional comments; hearing none, declared the Public Hearing closed.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC unanimously approved **2026-050** as follows:

WHEREAS, Project DELOREAN is considering a total investment of \$53,000,000 to expand industrial manufacturing operations in Gaston County. Project DELOREAN currently employs approximately 400 employees with an average annual wage at \$60,000; and,

WHEREAS, Gaston County Resolution No. 2025-264, adopted August 26, 2025, authorized a Level Four Incentive Grant for this project, however, the anticipated investment and job creation have been updated which may fall in a Level Three or a Level Four Incentive Grant; and,

WHEREAS, North Carolina General Statute §158-7.1 authorizes a County to undertake an economic development project by providing grants for the location of industry; should any grants and incentives be offered by the State of North Carolina and a local match be required, the Local Investment Grant will be used as the match and no additional funds will be obligated by the County; and,

WHEREAS, Gaston County developed an economic grant policy to provide advanced global manufacturing companies and distribution facilities with incentives to attract high quality industries and jobs; and,

WHEREAS, it is anticipated that the Company's capital investment in and at the Property and its operations thereat will generate significant ad valorem tax, sales tax and other revenues to the County and will qualify for a Level Three or Level Four Incentive Grant and a two-year CIP Grant; and,

WHEREAS, the County will prepare a detailed Economic Development Agreement (EDA), between Project DELOREAN, the County, and chosen municipality, so as to induce the company to provide good job opportunities and capital investment which will enhance the County's ability to attract additional business and industry.

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NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners amends Resolution No. 2025-264 to include a Level Three or Level Four Incentive Grant and a two-year CIP Incentive Grant and authorizes the Chairman or the County Manager to execute any documents necessary to complete an Economic Development Agreement for Project DELOREAN with the following:

1. Construction-in-progress Grant: Up to two years of a 100% grant of property taxes generated by construction-in-progress costs during the initial construction and equipping of the Facility.
2. Facility Grant: Ten-year Level Three or Level Four Grant based on assessed value of initial completion and equipping of the Facility.
3. Equipment Grant: Ten-year Level Three Grant based on assessed value of additional equipping of the Facility. Additional equipping needs are anticipated but are expected to be delayed 2 years from the initial Facility completion.

Public Hearing - RE: Commissioner Keigher - EDC - To Approve a Gaston County Level One Incentive Grant Pursuant to N.C.Gen.Stat. 158-7.1 and To Authorize Gaston County to Enter Into an Economic Development Agreement (EDA) with Project Explore

Chairman Brown introduced Mr. Donny Hicks, Executive Director of EDC, for comments.

Mr. Hicks advised Project Explore is an existing company that wants to invest about \$13M in additional machinery and equipment; they have been on a continuous expansion path for the last decade and staff is proposing to offer them a Level One Grant.

Chairman Brown called for citizen comment, for questions from the BOC and for additional comments; hearing none, declared the Public Hearing closed.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Keigher and seconded by Commissioner Hovis, the BOC unanimously approved **2026-051** as follows:

WHEREAS, Project Explore is considering a total investment of \$13,476,800 to expand its existing operations. The investment includes upfits to its existing manufacturing facility and the purchase of new advanced manufacturing machinery and equipment to increase their capability at their existing manufacturing facility in Gaston County; and,

WHEREAS, North Carolina General Statute §158-7.1 authorizes a County to undertake an economic development project by providing grants for the location of industry; and, should any grants and incentives be offered by the State of North Carolina and a local match be required, the Local Investment Grant will be used as the match and no additional funds will be obligated by the County; and,

WHEREAS, Gaston County developed an economic grant policy to provide global advanced manufacturing companies and distribution facilities with incentives to develop high quality industries in the County; and,

WHEREAS, it is anticipated that the Company's capital investment in and at the Property and its operations thereat will generate significant ad valorem tax, sales tax and other revenues to the County and will qualify for a Level One Incentive Grant; and,

WHEREAS, the County will prepare a detailed Economic Development Agreement (EDA), between Project Explore and the County, so as to induce the company to provide good job opportunities and capital investment which will enhance the County's ability to attract additional business and industry.

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NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners approves a Level One Incentive Grant and authorizes the Chairman or the County Manager to execute any documents necessary to complete an Economic Development Agreement for Project Explore.

Public Hearing - RE: Commissioner Keigher - EDC - To Approve a Gaston County Level One Incentive Grant Pursuant to N.C.Gen.Stat. 158-7.1 and To Authorize Gaston County to Enter Into an Economic Development Agreement (EDA) with Project Helms Deep

Chairman Brown introduced Mr. Donny Hicks, Executive Director of EDC, for comments.

Mr. Hicks advised Project Helms Deep is an existing company in the County that requires a larger facility to support its operations and future growth. The company has an option to purchase an existing building that is in significant need of repair and intends to make the necessary improvements upon acquisition. He noted the building and any associated repairs, as well as existing machinery and equipment being relocated, would not be eligible for incentives.

He further stated the company plans to recommission its existing equipment after relocation and that the proposed incentive is intended to encourage the placement of new machinery and equipment in Gaston County, particularly as the company has operations in other states.

Chairman Brown called for citizen comment, for questions from the BOC and for additional comments; hearing none, declared the Public Hearing closed.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Keigher and seconded by Commissioner Bailey, the BOC unanimously approved **2026-052** as follows:

WHEREAS, Project Helms Deep plans to invest \$8,000,000 to purchase and transfer advanced manufacturing machinery and equipment into Gaston County. This will increase their capabilities in Gaston County; and,

WHEREAS, North Carolina General Statute §158-7.1 authorizes a County to undertake an economic development project by providing grants for the location of industry; should any grants and incentives be offered by the State of North Carolina and a local match be required, the Local Investment Grant will be used as the match and no additional funds will be obligated by the County; and,

WHEREAS, Gaston County developed an economic grant policy to provide global advanced manufacturing companies and distribution facilities with incentives to attract high quality industries and jobs; and,

WHEREAS, it is anticipated that the Company's capital investment in and at the Property and its operations thereat will generate significant ad valorem tax, sales tax and other revenues to the County and will qualify for a Level One Incentive Grant; and,

WHEREAS, the County will prepare a detailed Economic Development Agreement (EDA), between Project Helms Deep, the County, and chosen municipality, so as to induce the company to provide good job opportunities and capital investment which will enhance the County's ability to attract additional business and industry.

NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners approves a Level One Incentive Grant and authorizes the Chairman or the County Manager to execute any documents necessary to complete an Economic Development Agreement for Project Helms Deep.

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Public Hearing - RE: Commissioner Keigher - EDC - To Authorize a Gaston County Level One Incentive Grant and Approve the Conveyance of Approximately 9.03 Acres of Land (Lot 4) at the Apple Creek Business Park Pursuant to N.C.Gen.Stat. 158-7.1 and To Authorize Gaston County to Enter Into an Economic Development Agreement (EDA) with Project Tech

Chairman Brown introduced Mr. Donny Hicks, Executive Director of EDC, for comments.

Mr. Hicks presented a request for a Level One incentive grant and land conveyance for Project Tech, a European technology company in the machining and manufacturing sector seeking to expand its footprint in the United States. He explained that the company plans to invest approximately \$6.3 million in Phase One, with the potential for two to three additional phases in the future.

He reported that the project would create 12 new jobs with an average annual salary of approximately \$68,000, which is about \$12,000 above the county average wage. He stated that the company has agreed to the County's asking price of \$75,000 per acre and is interested in purchasing approximately nine acres, located at the rear of Apple Creek Business Park along NC 275.

He further explained that the site had been previously subdivided and that the acreage would allow for the development of up to a 75,000-square-foot facility. The size of the site is attractive to the company as it provides room for future expansion and the potential relocation of an additional facility to the County. Mr. Hicks noted that, as part of the agreement, the County would offer a Level One incentive grant applicable to the company's investment in machinery, equipment, and building.

Chairman Brown called for citizen comment and for questions from the BOC; hearing none, declared the Public Hearing closed.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved **2026-053** as follows:

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 induce 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, of which Lot 4 is approximately a 9.03 acre tract; and,

WHEREAS, Gaston County and Project Tech will engage in private negotiations and actual acreage to be conveyed will be determined during such negotiations for the conveyance of Lot 4, to the end that Project Tech may construct a manufacturing facility on the tract, and will reach an agreement on the terms for conveyance of the property and for a Level One Economic Incentive Grant; and,

WHEREAS, the Board of Commissioners of Gaston County has held a public hearing to consider whether to approve conveyance of the tract and the Level One Incentive Grant to Project Tech; and,

WHEREAS, Project Tech is considering a total investment of \$6,300,000 to design and construct a manufacturing facility and install machinery and equipment at Apple Creek Lot 4 which anticipates creating 12 new job opportunities with an average annual salary of \$68,000; and,

WHEREAS, North Carolina General Statute §158-7.1 authorizes a County to undertake an economic development project by providing grants for the location of industry; should any grants and incentives be offered by the State of North Carolina and a local match be required, the

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Local Investment Grant will be used as the match and no additional funds will be obligated by the County; and,

WHEREAS, Gaston County developed an economic grant policy to provide global advanced manufacturing companies and distribution facilities with incentives to develop high quality industries within the County; and,

WHEREAS, it is anticipated that the Company's capital investment in and at the Property and its operations thereat will generate significant ad valorem tax, sales tax and other revenues to the County and will qualify for a Level One Incentive Grant; and,

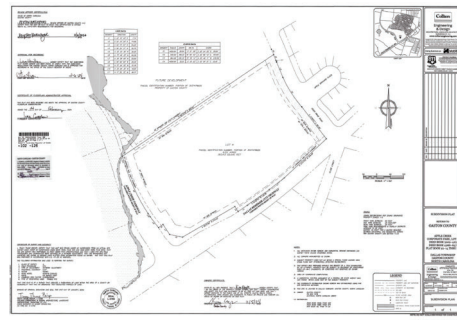
WHEREAS, the County will prepare a detailed Economic Development Agreement (EDA), between Project Tech, the County, and municipality in which the facility is located, to provide a Level One Incentive Grant, so as to induce the company to provide good job opportunities and capital investment which will enhance the County's ability to attract additional business and industry.

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

1. Authorizes the Chairman of the Board of Commissioners or the County Manager to execute the necessary documents to convey to Project Tech the real property more particularly described below:

See Attached Map

2. The conveyance of a 9.03 acre tract to Project Tech will stimulate the local economy, promote business, and result in the creation of 12 new jobs in Gaston County. The probable average annual wage at the facility to be constructed by Project Tech is \$68,000, which is above the County's average annual wage. The determination of the probable average annual wage at the facility is based upon materials provided to the County by Project Tech.
3. The fair market value of the property, subject to the covenants and conditions associated with the Apple Creek Corporate Park, is \$75,000.00 per acre. 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 Tech will pay a total of \$677,000, subject to survey, at closing. This facility will generate property tax revenues over the next five years in an amount at least to sufficiently return to the County the total fair market value of the property.
5. As further consideration for the conveyance of the property, Project Tech has agreed to construct an advanced manufacturing facility and install machinery and equipment on the property at a cost of at least \$6,300,000.
6. The Level One Incentive Grant to Project Tech is approved and the Chairman or the County Manager is authorized to execute any documents necessary to complete an Economic Development Agreement for Project Tech.



Chairman Brown moved to the next item of business after the Public Hearings had concluded.

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Agenda Revision/Approval

- Pulled/ Commissioner Keigher - County Manager - To Transfer \$3,209,843.77 from Gaston County Schools' Capital Allocation Balance to the General Fund for One-Time Additional Operating Allocation – V., B.
- Pulled/ Commissioner Brown - Office of Capital Improvements - To Award a Construction Contract and Authorize the County Manager, or his Designee, to Execute said Contract with W.C. Construction Company, LLC for the Courthouse 5th Floor Upfit Project in the Amount of \$12,103,097 and Appropriate \$9,500,000 from the Community Investment Fund; and Approve the Reimbursement Declaration – V., T.
- Pulled/ Commissioner Brown - Office of Capital Improvements - To Authorize the County Manager, or His Designee, to Execute a Professional Services Contract with ESP Associates, Inc. for Special Inspections and Materials Testing for the Gaston County Courthouse 5th Floor Upfit Project – V., U.
- Pulled/ Commissioner Brown - Office of Capital Improvements - To Award a Construction Contract and Authorize the County Manager, or his Designee, to Execute said Contract with Cinderella Partners, Inc. for the Administrative Annex Upfit Project in the Amount of \$1,740,335.80 – V., V.
- Pulled/ Commissioner Brown – Public Works – Adoption of an Ordinance Reforming Parking Regulations on County-Owned Property – Chapter 16 of the Gaston County Code of Ordinances – VI., A.

Chairman Brown advised that items U, T, V on the Consent Agenda would be tabled as well as item A under Non-Consent until the next meeting; that item M on Consent Agenda total amount of appropriation was reduced by \$268 and an account number was revised.

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved the Agenda of February 26, 2026 with changes as noted above.

Approval of Minutes

On motion introduced by Commissioner Hovis and seconded by Commissioner Keigher, the BOC unanimously approved the Minutes of the Regular Meeting of December 9, 2025 and the Organizational Meeting of December 9, 2025.

Citizen Recognition

Mr. Joshua Brown of Mount Holly addressed the Board regarding fire service issues, including improved ISO ratings and resulting insurance savings, challenges related to hydrants and personnel, and the importance of increased manpower. He also cited a recent State Fire Marshal's report ranking Gaston County highest in fire fatalities and urged consideration of targeted improvements to enhance fire protection and public safety.

Consent Agenda

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

2026-054 Commissioner Hovis - County Manager - To Accept Departmental Budget Change Requests as Information as follows:

ENTRY DATE	DEPT. NAME	ACCOUNT	DR/CR	AMOUNT
01/06/2026	Health	4005-HLT-000-00000-Hudson-0000000-0000-05-540016-P2301	C	2,500,000
01/06/2026	Health	4005-HLT-000-00000-Hudson-0000000-0000-05-540005-P2301	D	2,500,000
01/08/2026	County Police	1000-GPD-000-00000-000000-0000000-0000-02-530020-	C	94,459
01/08/2026	County Police	1000-GPD-000-00000-000000-0000000-0000-02-530023-	D	94,459
01/12/2026	Information Technology	4005-ITS-000-00000-Annual-PayAsGo-0000-01-540006-	C	920
01/12/2026	Information Technology	4005-ITS-000-00000-Annual-PayAsGo-0000-01-540002-	D	920
01/15/2026	Community Support Services	1000-CSS-274-00000-000000-0000000-0000-05-530029-	C	1,500
01/15/2026	Public Works	4005-PWK-000-00000-000000-0000000-0000-01-540019-AR006	C	4,620

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01/15/2026	Community Support Services	1000-CSS-274-00000-000000-0000000-0000-05-520012-	D	1,500
01/15/2026	Public Works	4005-PWK-000-00000-000000-0000000-0000-01-540016-AR006	D	4,620
01/16/2026	Health	1000-HLT-253-00000-000000-0000000-0000-05-520007-	C	25,000
01/16/2026	Health	1000-HLT-000-00000-000000-0000000-0000-05-530052-22000	D	25,000
01/21/2026	Public Works	4005-PWK-192-00000-000000-0000000-0000-02-540016-P2313	C	127,450
01/21/2026	Community Support Services	1000-CSS-290-29001-000000-0000000-0000-05-520020-	C	506
01/21/2026	Community Support Services	1000-CSS-290-29001-000000-0000000-0000-05-530022-	C	505
01/21/2026	Sheriff	4005-SHF-210-00000-000000-0000000-0000-02-540016-P2606	D	127,450
01/21/2026	Community Support Services	1000-CSS-290-29001-000000-0000000-0000-05-530052-	D	1,011
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-520010-	C	3,000
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-530002-	C	2,000
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-520013-	C	1,000
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-520005-	D	3,000
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-520010-	D	2,000
01/27/2026	Economic Dev Com	1000-EDC-000-00000-000000-0000000-0000-07-520007-	D	1,000
01/28/2026	Community Support Services	1000-CSS-293-00000-000000-0000000-0000-05-520020-G0018	C	80
01/28/2026	Community Support Services	1000-CSS-293-00000-000000-0000000-0000-05-520012-G0018	D	80
01/29/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-520006-	C	3,500
01/29/2026	Information Technology	4005-ITS-000-00000-Annual-PayAsGo-0000-01-540006-	C	150
01/29/2026	Tax	1000-TAX-000-00000-000000-0000000-0000-01-520001-	D	3,500
01/29/2026	Information Technology	4005-ITS-000-00000-Annual-PayAsGo-0000-01-540002-	D	150
01/30/2026	Social Services	1000-DSS-271-00000-000000-Interpr-0000-05-530015-	C	600
01/30/2026	Social Services	1000-DSS-271-00000-000000-0000000-0000-05-520012-	D	600

2026-055 Commissioner Keigher - DHHS - Health Division - To Accept and Appropriate Additional Federal Grant Funds Received from the NC Department of Health and Human Services - Women's and Children's Health Section/Nutrition Services Branch for the Special Supplemental Nutrition Program for Public Health Women, Infants, and Children (WIC) (\$32,522) per Budget Change Request:

Account Description	Account Number	Amount
Salaries: WIC Client Svcs	1000-HLT-251-00000-000000-0000000-0000-05-510001-GCLSV	\$32,522.00
FedGrtRev: WIC Client Svcs	1000-HLT-251-00000-000000-0000000-0000-05-410000-GCLSV	(\$32,522.00)

2026-056 Commissioner Keigher - DHHS - Health Division - To Approve a Resolution to Direct the Expenditure of Opioid Settlement Funds and Appropriate \$402,350.00 (Year 1: \$162,600.00, Year 2: \$239,750.00, Total: \$402,350.00) as follows:

- WHEREAS, Gaston County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids; and,
- WHEREAS, the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2; and,
- WHEREAS, Gaston County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA; and,
- WHEREAS, section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:
- (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
 - (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
 - (iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE, BE IT RESOLVED in alignment with the NC MOA, SAAF, and SAAF-2, Gaston County authorizes the expenditure of opioid settlement funds as follows:

1. First strategy authorized:
 - a. Name of strategy: Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI)
 - b. Strategy is included in Exhibit B of the NC MOA

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- c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit B, Strategy D.1.a.
- d. Amount authorized for this strategy: \$402,350.00
- e. Period of time during which expenditure may take place:
Start date January 1, 2026 through End date June 30, 2027
- f. Description of the program, project, or activity: Funds for Gaston Together will be used to implement two programs in Gaston County: Hub Situation Table and a Community Co-Responder Program. The Hub Situation Table model is a proactive integrated response to at-risk, vulnerable populations to reduce calls to emergency services and the police. The Community Co-Responder Program pairs law enforcement with mental health clinicians to respond to calls-for-service that typically involved behavioral health crises. Both models are designed to provide support and services to those in need in the community and to also provide alternatives to incarceration.
- g. Provider: Gaston Together

The total dollar amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$402,350.00.

and per Budget Change Request:

Account Description (Year 1)	Account Number	Amount
Fund Balance Appropriated	2055-NDP-000-00000-FBApro-0000000-0000-99-490000-	(\$162,600.00)
Other Services	2055-HLT-000-00000-PAARII-StratgD-0000-05-530015-	\$162,600.00
Account Description (Year 2)	Account Number	Amount
Fund Balance Appropriated	2055-NDP-000-00000-FBApro-0000000-0000-99-490000-	(\$239,750.00)
Other Services	2055-HLT-000-00000-PAARII-StratgD-0000-05-530015-	\$239,750.00

2026-057 Commissioner Keigher - DHHS - Health Division - To Approve a Resolution to Direct the Expenditure of Opioid Settlement Funds and Appropriate \$352,500.00 (Year 1: \$342,500.00, Year 2: \$10,000.00, Total: \$352,500.00) as follows:

- WHEREAS, Gaston County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids; and,
- WHEREAS, the allocation, use, and reporting of funds stemming from these national settlement agreements and bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA"), the Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation ("SAAF"), and SAAF-2; and,
- WHEREAS, Gaston County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA; and,
- WHEREAS, section E.6 of the MOA states that, before spending opioid settlement funds, the local government's governing body must adopt a resolution that:
 - (i) indicates that it is an authorization for expenditure of opioid settlement funds; and,
 - (ii) states the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each funded strategy; and,
 - (iii) states the amount dedicated to each strategy for a specific period of time.

NOW, THEREFORE, BE IT RESOLVED in alignment with the NC MOA, SAAF, and SAAF-2, Gaston County authorizes the expenditure of opioid settlement funds as follows:

- 1. First strategy authorized
 - a. Name of strategy: Support mobile intervention, treatment, and recovery services offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose
 - b. Strategy is included in Exhibit B of the NC MOA
 - c. Item letter and/or number in Exhibit A or Exhibit B to the MOA: Exhibit B, Strategy A.5
 - d. Amount authorized for this strategy: \$352,500.00
 - e. Period of time during which expenditure may take place:
Start date January 1, 2026 through End date June 30, 2027

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- f. Description of the program, project, or activity: Funds for McLeod Centers for Wellbeing will be used to acquire a fully equipped mobile medical unit designed to meet federal and state OTP regulations. The unit will include exam space, private counseling space, diagnostic and wound care equipment, secure dispensing area and storage for medications and harm reduction supplies.
- g. Provider: McLeod Centers for Wellbeing

The total amount of Opioid Settlement Funds appropriated across the above named and authorized strategies is \$352,500.00.

and per Budget Change Request:

Account Description (Year 1)	Account Number	Amount
Fund Balance appropriated	2055-NDP-000-00000-FBApro-0000000-0000-99-490000-	(\$342,500.00)
Other Services	2055-HLT-000-00000-MCDMOB-StratgA-0000-05-530015-	\$342,500.00

Account Description (Year 2)	Account Number	Amount
Fund Balance Appropriated	2055-NDP-000-00000-FBApro-0000000-0000-99-490000-	(\$10,000.00)
Other Services	2055-HLT-000-00000-MCDMOB-StratgA-0000-05-530015-	\$10,000.00

2026-058 Commissioner Keigher - DHHS - Social Services Division - To Accept and Appropriate Funds from Partners Behavioral Health Management for Reimbursement of Foster Care Placement Costs in the Amount of \$11,025.00 per Budget Change Request:

Account Description	Account Number	Amount
Other Revenue: Partners	1000-DSS-271-00000-FostCr-Partner-0000-05-445006-L0016	(11,025.00)
Public Asst: Partners Foster Care payments	1000-DSS-271-00000-FostCr-Partner-0000-05-560008-L0016	11,025.00

2026-059 Commissioner Keigher - EDC - To Authorize an Agreement with The North Carolina Railroad Invests Grant Program on Behalf of Fit Precast LLC (Project Willow) as follows:

- WHEREAS, FIT PRECAST, LLC. (formerly Project Willow) announced a total investment of \$102,000,000 to construct a manufacturing facility in Gaston County and purchase machinery and equipment; and,
 - WHEREAS, the firm intends to create at least 125 new jobs over five years in Gaston County; and,
 - WHEREAS, North Carolina General Statute §158-7.1 authorizes a County to undertake an economic development project by providing grants for the location of industry; and,
 - WHEREAS, the Gaston County Board of Commissioners finds that it is in the best interests of the County to assist FIT PRECAST, LLC. in completing a North Carolina Railroad Invests Grant Agreement. Any required local matches, if any, will use the previously approved Local Investment Grant and no additional local funds will be required; and,
 - WHEREAS, the rail project will potentially increase property and sales tax revenue based upon FIT PRECAST, LLC. choosing to expand its manufacturing facility in Gaston County; and,
 - WHEREAS, the Gaston County Board of Commissioners desires to support this manufacturing operations so as to induce the company to provide good job opportunities and capital investment which will enhance the County's ability to attract additional business and industry.
- NOW, THEREFORE, BE IT RESOLVED that the Gaston County Board of Commissioners authorizes the the County Manager to execute any documents necessary to complete the North Carolina Railroad Invests Grant and Definitive Project Investment Agreement on behalf of FIT PRECAST, LLC (PROJECT WILLOW).

2026-060 Commissioner Hovis - Financial and Management Services - Finance - To Accept the Fiscal Year Ending June 30, 2025, Gaston County Audit as Information

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2026-061 Commissioner Hovis - Financial and Management Services - Finance - To Award Bid for Financing and Cost of Issuance up to \$6,606,000.00 for Rolling Stock and Equipment to PNC Bank, National Association, to Approve the Attached Budget Change Request, and Installment Financing Agreement with Financing Terms and Debt Payment Obligations Through June 1, 2028 per Budget Change Request:

Account Description	Account Number	Amount
Debt Financing Prcds-FY26 LP	4000-NDP-000-00000-InstFn-VLP2026-0000-01-470001-P2601	(6,606,000.00)
Fund Balance Appropriated	4000-NDP-000-00000-FBApro-0000000-0000-99-490000-	6,495,578.00
Transfer to Debt Svc	4000-NDP-000-00000-TrfxTo-0000000-0000-98-583000-	40,000.00
Transfer to General Fund	4000-NDP-000-00000-TrfxTo-0000000-0000-98-581000-	70,422.00
Transfers from CIF	3000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(40,000.00)
ProfSvcs:FY26 Vehcl & Equip LP	3000-000-000-00000-0000000-0000000-0000-09-530010-P2601	40,000.00
Transfers from CIF	1000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(70,422.00)
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	70,422.00

Schedule of Vehicles

FY 2026 IFA Project List			
Project List	Quantity	Unit Cost	Total Cost
2025 Tahoe 4WD for K9	2	\$ 53,006.98	\$ 106,013.96
2025 Tahoe PPV 4WD	2	\$ 53,006.98	\$ 106,013.96
2026 F150 Crew Cab 4x4	1	\$ 45,161.50	\$ 45,161.50
2026 F150 Super Cab 4x4	2	\$ 43,956.50	\$ 87,913.00
2026 F250 Crew Cab 4x4 Short Bed w/ Bed Cover	2	\$ 64,511.40	\$ 129,022.80
2026 F250 Supercab 4x4 Short Bed for SWAB Body	1	\$ 86,091.60	\$ 86,091.60
2026 F450 SuperCab 4x4 Chassis Cab w/ Flatbed Dump	1	\$ 94,574.20	\$ 94,574.20
2026 Interceptor SUV	16	\$ 50,471.58	\$ 807,545.28
2026 Ram Promaster 1500	1	\$ 44,557.00	\$ 44,557.00
2026 Silverado 1500 Crew Cab 4DR 4WD	2	\$ 49,104.60	\$ 98,209.20
2026 Silverado 1500 Crew Cab 4WD	1	\$ 43,129.70	\$ 43,129.70
2026 Transit Van 350 Low Roof w/ Transport Cell	1	\$ 72,386.49	\$ 72,386.49
4 Door Sedan	4	\$ 29,056.10	\$ 116,224.40
Hybrid Sedan	2	\$ 29,056.10	\$ 58,112.20
Minivan	3	\$ 40,440.10	\$ 121,320.30
2026 F550 Regular Cab 4x4	1	\$ 87,689.10	\$ 87,689.10
ALS Truck	3	\$ 611,701.00	\$ 1,835,103.00
BLS Truck	4	\$ 286,330.25	\$ 1,145,321.00
SHF Jail Video Storage	N/A	N/A	\$ 1,481,061.38
Project Total			\$ 6,565,450.07

2026-062 Commissioner Hovis - Financial and Management Services - Finance - To Accept as Information the January 2026 Property Tax Refunds Less than \$100. These Tax Refunds Should Be Recorded in the Board's Minutes. (Total NCVTS Refunds - \$1,819.83) as follows:

TAXPAYER NAME	AMOUNT	TAXPAYER NAME	AMOUNT
JANUARY 2026 REFUNDS			
AUTEN, JESSICA BLAIR	\$27.96	MCNAIRY, ANDREA COLLEEN	\$34.43
BECKER, ROBERT JAMES	\$64.08	MOSHER, NATALIE ELIZABETH	\$89.72
BLACKWOOD, THOMAS LESLIE	\$46.20	PLYLER, DANA LYNN	\$57.86
BLYTHE, DALE MICHAEL	\$10.77	PLYLER, JEFFREY TODD	\$12.91
BROWN, KYLE ROBERT	\$86.68	POPSON, SHARON ANN	\$26.61
BURTON, KENNETH TODD	\$41.49	RAY, TIMOTHY WILSON	\$41.33
BURTON, KENNETH TODD	\$33.41	REESE, DAVID BERNARD TALMADGE	\$4.97
BURTON, KENNETH TODD	\$98.57	REYNOLDS, ALISON	\$59.82
CAMPBELL, BILLY JOE	\$15.06	RILEY, CARL OSMUND	\$51.01
CANO BAEZA, AGUSTIN	\$3.56	ROSS, ANITA MORGAN	\$88.50
CEVALLOS, JUAN IVAN	\$35.16	SHANK, JOSHUA FRANCIS	\$12.04
CLICK, JOHN OGDEN JR	\$2.14	SHURETT, MARK GRAYSON	\$73.60
DEFOSSE, ERICA DENISE	\$93.52	SIMPSON, JOYCE CATHERINE	\$58.16
DISLA, JOSE MIGUEL	\$79.17	SPRINGS, LEROY JR	\$30.99
DRUM, PERVIE PHILMORE	\$82.51	STEPHENS, SHARON BRADLEY	\$71.94
FERRELL, JOHNNY REB JR	\$6.96	TATE, BRANDY ANTHONY	\$29.90
HUBERT, NORMAN VERNARD JR	\$20.04	TATE, DARYLL STUART	\$28.51
JONES, CHRISTY MAY	\$36.36	WATKINS, KINA LYNELL	\$42.81
BENSON, JOSEPH TYLER	\$49.13	WHITE, JOSHUA MCDAID	\$33.07
LONG, DARRIN DAVID	\$30.37	WRIGHT, JOHN ELI	\$32.74
MAY, SKIPPARENA ANGANETTE	\$7.67		
MCGOVERN, ROBERT PAUL JR	\$68.10	TOTAL	\$1,819.83

GASTON COUNTY, NORTH CAROLINA

2026-063 Commissioner Hovis - Financial and Management Services - Finance - To Approve the Appropriation of Unified Fire Protection Service District Fund Balance for Distribution to Alexis Fire Department in the Amount of \$5,629.00 for Water Damage and Mold Discovery per Budget Change Request:

Account Description	Account Number	Amount
Additional Subsidies	2036-000-000-00000-000000-AlexisF-0000-02-570011-	5,629.00
Fund Balance Appropriated	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	(5,629.00)

2026-064 Commissioner Hovis - Financial and Management Services - Finance - To Approve the Appropriation of Unified Fire Protection Service District Fund Balance for Distribution to Hugh's Pond Fire Department in the Amount of \$46,250.00 for Concrete Work per Budget Change Request:

Account Description	Account Number	Amount
Additional Subsidies	2036-000-000-00000-000000-HughsPo-0000-02-570011-	46,250.00
Fund Balance Appropriated	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	(46,250.00)

2026-065 Commissioner Hovis - Financial and Management Services - Finance - To Distribution to Gaston County Firefighters Association in the Amount of \$13,000.00 for the Purchase of One Respirator Fit Tester to be Used by Fire Departments in Gaston County per Budget Change Request:

Account Description	Account Number	Amount
Other Contracts & Subsidies	2036-EMG-000-00000-000000-0000000-0000-02-570006-	13,000.00
Fund Balance Appropriated	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	(13,000.00)

2026-066 Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Interest Earnings and Unspent Proceeds from the FY2023 Vehicle Financing Proceeds (\$408,591.47) in FY26 per Budget Change Request:

Account Description	Account Number	Amount
Interest Earnings:FY23 Vehicle	4000-NDP-000-00000-InstFn-VLP2023-0000-01-444001-P2303	(18,394.03)
Fund Balance Appropriated	4000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(390,237.53)
Transfer to Debt Service	4000-NDP-000-00000-TrfxTo-0000000-0000-98-583000-	408,631.56
Transfers from CIF	3000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(408,631.56)
Principal Payments	3000-000-000-00000-InstFn-VLP2023-0000-09-550001-P2303	408,631.56

2026-067 Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings from March 1, 2025, through June 30, 2025 (\$2,863.57) and Accumulated Investment Earnings from July 1, 2025, through December 31, 2025 (\$4,277.92) in FY26. Total Appropriation \$7,141.49 per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(2,863.57)
Interest Earnings	1000-HLT-000-00000-McKnsy-0000000-0000-05-444001-Op002	(4,277.92)
Program Supplies-Opioid McKinse	1000-HLT-000-00000-McKnsy-0000000-0000-05-520002-Op002	856.56
Medication-Opioid McKinsey	1000-HLT-000-00000-McKnsy-0000000-0000-05-520003-Op002	2,643.34
Food and Provisions-Opioid McK	1000-HLT-000-00000-McKnsy-0000000-0000-05-520005-Op002	176.22
Employee Training-Opioid McKin	1000-HLT-000-00000-McKnsy-0000000-0000-05-520011-Op002	704.89
Advertising-Opioid McKinsey	1000-HLT-000-00000-McKnsy-0000000-0000-05-520015-Op002	1,057.33
Other Services	1000-HLT-000-00000-McKnsy-0000000-0000-05-530015-Op002	1,057.33
Software Rental-Opioid McKinse	1000-HLT-000-00000-McKnsy-0000000-0000-05-530029-Op002	645.82

2026-068 Commissioner Hovis - Financial and Management Services - Finance - To Appropriate General Fund, Unassigned Fund Balance and Transfer it to the

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Community Investment Fund per Financial Policies (\$11,950,047.00) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(11,950,047.00)
Transfer to CIF Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	11,950,047.00
Transfers from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	(11,950,047.00)
Future Capital Expenditures	4000-NDP-000-00000-0000000-0000000-0000-01-540009-	11,950,047.00

2026-069 Commissioner Shehan - Financial and Management Services - Grants (Veterans Services) - To Accept and Appropriate Grant Funds from the North Carolina Department of Military and Veterans Affairs for the Grant Program for County Veterans Offices - Round 2 for FY2026 (\$20,000) per Budget Change Request:

Account Description	Account Number	Amount
State Grant Rev-NCDMVS Grant	1000-CSS-293-00000-0000000-Year002-0000-05-410001-G0147	(20,000.00)
Misc Supp/Exp-NCDMVS Grant	1000-CSS-293-00000-0000000-Year002-0000-05-520007-G0147	750.00
Employee Training-NCDMVS Grant	1000-CSS-293-00000-0000000-Year002-0000-05-520011-G0147	9,000.00
Advertising-NCDMVS Grant	1000-CSS-293-00000-0000000-Year002-0000-05-520015-G0147	8,250.00
Furn/Equip<\$5K-NCDMVS Grant	1000-CSS-293-00000-0000000-Year002-0000-05-520020-G0147	2,000.00

2026-070 Commissioner Brown - Hope United Survivor Network - Family Justice Center - To Accept and Appropriate Donations Received from October 1, 2025 to December 31, 2025 Totaling \$95,373.99 per Budget Change Request:

Account Description	Account Number	Amount
Donations & Gifts	1000-CSS-291-29101-0000000-0000000-0000-05-445004-	(9,414.30)
Donations Expense - Clients	1000-CSS-291-29101-0000000-0000000-0000-05-520019-	9,414.30
Donations & Gifts	1000-CSS-291-00000-ThrdHp-0000000-0000-05-445004-	(52,359.69)
Sponsorships	1000-CSS-291-00000-ThrdHp-0000000-0000-05-445005-	(33,600.00)
Donations Expense - Clients	1000-CSS-291-29101-ThrdHp-0000000-0000-05-520019-	53,334.27
Donations Expense - Clients	1000-CSS-273-00000-Donatn-0000000-0000-05-520019-	16,312.71
Donations Expense - Clients	1000-CSS-274-00000-Donatn-0000000-0000-05-520019-	16,312.71

2026-071 Commissioner Bailey - Office of Capital Improvements - To Award a Construction Contract and Authorize the County Manager, or his Designee, to Execute said Contract with Rushing Contracting Group, Inc. for the South Point Access Phase 4 Project in the Amount of \$1,877,400.36

2026-072 Commissioner Hovis - Office of Capital Improvements - To Amend Gaston County ARPA Grant Project Ordinance 2021-264, to Approve Additional Funding (\$56,617) for Tryon Elementary Waterline Extension and Lowell Elementary as follows:

Section 1: This ordinance is to establish a budget for a project to be funded by the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (CSLRF). Gaston County has received the full \$43,612,126 allocation of CSLRF funds. These funds may be used for the following categories of expenditures, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors

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5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Section 2: Gaston County Government has elected to take the standard allowance, as authorized by 31 CFR Part 35.6(d)(1) and expend all its ARP/CSLRF funds for the provision of government services.

Section 3: The following amounts are appropriated for the project and authorized for expenditure:

Project Allocations						
Project	Expenditure Category (EC)	Amount	Cost Object	Status/Awarded	Date	
CSLRF Project		43,612,126				
AR001 FJC Program	1.11	300,000	200.201	Amended	6/28/2022	
AR003 Grants Manager Position	7.1	643,546	200.430/200.431	Amended	4/26/2022	
AR004 Short-term Emergency Housing Assistance (United Way)	2.2	250,000	200.201	Approved	1/11/2022	
AR010 Cherryville Park Design		31,619	200.439	Amended	11/12/2024	
AR009 N Belmont Park Waterline Extension	5.11	1,745,000	200.439	Amended	11/12/2024	
AR008 Lowell Elementary School Waterline Extension	5.11	201,892	200.439	Amended	11/17/2025	
AR005 Chapel Grove Elementary Waterline Extension	5.16	4,039,000	200.439	Amended	11/17/2025	
AR006 Tryon Elementary Waterline Extension	5.16	7,071,896	200.439	Amended	11/17/2025	
AR011 Courthouse Video Arraignment System	1.4	136,313	200.470	Approved	7/26/2022	
AR012 ARPA Project Coordinator (2 positions) ARPA Project Supervisor - Director	7.1	1,699,350	200.430/200.431	Amended	10/22/2024	
AR013 Revenue Replacement (Standard Allowance)	6.1	10,000,000	200.430	Approved	6/25/2024	
AR014 Mobile Shower/Laundry Unit	7.1	229,700	200.439	Amended	7/27/2023	
AR016 GREAT Grant	5.2	65,500	200.471	Approved	9/26/2023	
AR017 Gaston College	1.4	3,200,000	200.439	Approved	12/12/2023	
AR018 Homeless Projects: Catherine's House Integrated Care of Greater Hickory (ICGH)	2.16					
AR019 HealthNet Gaston	1.13					
AR020	2.19	375,000	200.201	Approved	1/23/2024	
AR021 Public Safety Campus	1.14	7,526,132	200.311	Amended	11/12/2024	
AR022 Dallas High Shoals Waterline	5.11	6,097,178	200.439	Amended	11/17/2025	
Remaining Available CSLRF Project		-				

[*Once it is determined how we will spend all or a portion of the ARP funds, the governing board will amend this section to authorize appropriations for specific programs, services, projects, and activities. The Board may also appropriate some or all these funds to an enterprise fund in an annual budget ordinance for a water, wastewater, or stormwater infrastructure project.]

Section 4: The following revenues are anticipated to be available to complete the project:

Project Allocations						
Project	Expenditure Category (EC)	Amount	Cost Object	Status/Awarded	Date	
CSLRF Project		43,612,126				
AR001 FJC Program	1.11	300,000	200.201	Amended	6/28/2022	
AR003 Grants Manager Position	7.1	643,546	200.430/200.431	Amended	4/26/2022	
AR004 Short-term Emergency Housing Assistance (United Way)	2.2	250,000	200.201	Approved	1/11/2022	
AR010 Cherryville Park Design		31,619	200.439	Approved	3/22/2022	
AR009 N Belmont Park Waterline Extension	5.11	1,745,000	200.439	Amended	11/12/2024	
AR008 Lowell Elementary School Waterline Extension	5.16	201,892	200.439	Amended	11/17/2025	
AR005 Chapel Grove Elementary Waterline Extension	5.16	4,039,000	200.439	Amended	11/17/2025	
AR006 Tryon Elementary Waterline Extension	5.16	7,071,896	200.439	Amended	11/17/2025	
AR011 Courthouse Video Arraignment System	1.4	136,313	200.470	Approved	7/26/2022	
AR012 ARPA Project Coordinator (2 positions) ARPA Project Supervisor - Director	7.1	1,699,350	200.430/200.431	Amended	9/19/2024	
AR013 Revenue Replacement (Standard Allowance)	6.1	10,000,000	200.430	Approved	6/25/2024	
AR014 Mobile Shower/Laundry Unit	7.1	229,700	200.439	Amended	7/27/2023	
AR016 GREAT Grant	5.2	65,500	200.471	Approved	9/26/2023	
AR017 Gaston College	1.4	3,200,000	200.439	Approved	12/12/2023	
AR018 Homeless Projects: Catherine's House Integrated Care of Greater Hickory (ICGH)	2.16					
AR019 HealthNet Gaston	1.13					
AR020	2.19	375,000	200.439	Approved	1/23/2024	
AR021 Public Safety Campus	1.14	7,526,132	200.311	Amended	11/12/2024	
AR022 Dallas High Shoals Waterline	5.11	6,097,178	200.439	Approved	11/17/2025	
Remaining Available CSLRF Project		-				

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Section 5: The Finance Officer is hereby directed to maintain sufficient specific detailed accounting records to satisfy the requirements of the grantor agency and the grant agreements.

Section 6: The Finance Officer is hereby directed to report the financial status of the project to the governing board on a quarterly basis.

Section 7: Copies of this grant project ordinance shall be furnished to the Budget Officer, the Finance Officer and to the Clerk to County Commissioners.

Section 8: This grant project ordinance expires on December 31, 2026, or when all the CSLRF funds have been obligated and expended by the County, whichever occurs sooner.

and per Budget Change Request:

Account Description	Account Number	Amount
ProfSvcsCap: ARPA: Chapel Grov	4005-PWK-000-00000-000000-0000000-0000-01-540016-AR005	55,827.00
ARPA: Lowell Elem Water Line	4005-PWK-000-00000-School-LowellES-0000-01-540007-AR008	790.00
Transfer from General Fund	4005-NDP-000-00000-TrfFr-0000000-0000-98-484000-	(56,617.00)
Transfer to Capital Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	56,617.00
Salaries: ARPA Project Coordin	1000-PWK-192-00000-000000-0000000-0000-01-510001-AR012	(56,617.00)
Transfers from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	56,617.00
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	(56,617.00)

2026-073 Commissioner Hovis - Police Department - Retirement Commendation - To Award the Service Side Arm and Badge to Retired Assistant Chief Jonathan D. Cole

2026-074 Commissioner Hovis - Police Department - Retirement Commendation - To Award the Service Side Arm and Badge to Retired Captain William P. Downey

2026-075 Commissioner Cloninger - Public Works - To Authorize the Purchase of Buffer Property Adjacent to the Gaston County Landfill for \$345,000 as well as Associated Closing Costs and Direct the County Attorney to Draft Any Necessary Documents and Authorizes the County Manager, or Designee, to Execute Said Documents for Closing Purposes per Budget Change Request:

Account Description	Account Number	Amount
Future Capital Expenditures	6000-SWS-380-00000-000000-0000000-0000-08-540009-21012	(352,000.00)
Buffer Prop Acquisition - Land	6000-SWS-380-00000-000000-0000000-0000-08-540004-BfPrp	22,322.00
Buffer Prop Acquisition - Bldg	6000-SWS-380-00000-000000-0000000-0000-08-540005-BfPrp	322,678.00
ProfSvcs:CaptlProj-BufferPropA	6000-SWS-380-00000-000000-0000000-0000-08-540016-BfPrp	7,000.00

2026-076 Commissioner Cloninger - Public Works - To Approve a 5-Year Lease Extension for the USDA Farm Service Agency, Property Owned by Gaston County Located at 1303 Dallas-Cherryville Hwy., Dallas

2026-077 Commissioners Brown & Keigher - Register of Deeds - To Appropriate Restricted Automation Preservation Fund Balance to Fund Record Vault Expansion (\$8,000) per Budget Change Request:

Account Description	Account Number	Amount
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	(8,000.00)
Repairs & Maint	1000-ROD-000-00000-AutoFd-0000000-0000-01-530023-	8,000.00

2026-078 Commissioner Brown - Tax Collections - Uncollected Real Estate Taxes and Lien Advertisement (\$12,146,555.18) as follows:

District	Description	Taxes Uncollected
00	COUNTY FUNDS	7,934,520.56
001	BELMONT CITY	350,694.47
002	BESSEMER CITY	197,786.59

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004	CHERRYVILLE CITY	178,996.46
005	CRAMERTON CITY	95,222.70
006	TOWN OF DALLAS	205,019.20
008	GASTONIA CITY	1,853,401.93
009	HIGH SHOALS CITY	26,239.34
010	KINGS MTN CITY	68,417.56
011	LOWELL CITY	73,022.74
012	MCADENVILLE CITY	10,160.76
013	MOUNT HOLLY CITY	245,882.22
014	RANLO CITY	83,250.86
016	STANLEY CITY	110,344.20
021	GAST DOWNTOWN SD	12,173.99
040	AG CENTER FD - GCF	63,650.03
041	ALEXIS FD - GCF	34,376.10
042	CHAPEL GROVE FD - GCF	43,109.24
043	CHEST RIDGE FD - GCF	11,970.82
044	COMMUNITY FD - GCF	56,271.31
045	CROUSE FD - GCF	13,401.70
046	EAST GASTON FD - GCF	45,745.00
047	HIGH SHOALS FD - GCF	28,722.49
048	HUGHS POND FD - GCF	12,558.10
049	LONG SHOALS FD - GCF	8,048.94
050	LUCIA-RIVERBEND FD - GCF	33,942.12
051	NEW HOPE FD - GCF	40,803.82
052	RANLO FD - GCF	30,639.79
054	S. GASTONIA FD - GCF	71,249.57
055	SOUTH POINT FD - GCF	34,334.39
056	SPENCER MTN FD - GCF	50,321.07
057	TRYONOTA FD - GCF	44,341.31
058	UNION ROAD FD - GCF	47,425.90
059	WACO FD - GCF	4,204.38
061	LOWELL FD - GCF	26,305.52
Total Taxes		12,146,555.18

2026-079 Commissioner Fraley - Tax Collections - Pursuant to G.S. 105-381, the Tax Collector Requests that the Listed January 2026 Tax Refunds be Made. (Releases and Refunds - \$6,192.88; Overpayments - \$183,601.26; VTS Refunds - \$1,873.82; Grand Total - \$191,667.96) as follows:

TAXPAYER NAME	AMOUNT
January 2026 RELEASES AND REFUNDS	
Ryan LLC	\$162.01
Treescape Inc	\$6,030.87
TOTAL	\$6,192.88
January 2026 OVERPAYMENTS	
Phillips, Joel	\$1,174.99
Dependable Development, Inc	\$5,328.91
Bridges, Theresa W.	\$145.74
Zografor, Cynthia	\$510.17
Lane, Melody L	\$199.21
Preslar, Judith C	\$878.81
Lloyd-Griffith, Ben	\$165.88
Walmart Inc	\$1,205.20
Holder, Otis J II	\$185.13
Lereta Central Refund	\$866.75
Mobley, Charles D	\$7,970.03
Stowe, Pam A	\$3,494.43
Dietrich, Robert E	\$200.00
Branch, Wanda O	\$997.21
Hutchens Law Firm Charlotte Real Estate	\$100.00

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The Law Offices of Lowry & Associates	\$246.54
Norman, Karrie	\$174.56
Long, Henry Lee	\$466.28
Us Foot and Ankle Specialists LLC	\$106.68
Pena, Ana Clanta	\$183.21
Midland Loan Services	\$2,440.63
Balch Properties Inc	\$874.29
Beavers, Max W	\$150.00
Johnson, Mary	\$100.00
Carriel, J.P.	\$500.00
Lease Purchase, Inc	\$886.09
Parker, Marty C	\$1,697.89
Joye, John Roger	\$3,771.35
WXYL LLC	\$251.49
Honda Dev & MFG of America	\$2,284.80
Knotts Builders of NC, Inc	\$408.05
Corelogic	\$2,021.80
Corelogic	\$1,566.83
Mckinney, Peggy R	\$297.13
Remington Homes Inc	\$129.78
Rudisill, Tina	\$1,510.04
Shutler, Eric R	\$1,080.88
Degraw, Felicia W	\$2,618.07
Off the top	\$717.45
Westmoreland, David S	\$100.01
The Sumner Group	\$364.54
Beam, Jason K	\$1,186.25
Beam, Jason K	\$134.88
Collier, David	\$3,414.92
Welch, Donna Jean	\$283.39
Victory Chevrolet	\$824.79
Lloyd-Griffith, Ben	\$144.00
Delaney, John M	\$100.20
K.E. Andrews & Co Ad Valorem Tax Service	\$18,181.23
Tate, Dexter C	\$767.57
Beam, Michael N	\$114.60
Beam, Michael N	\$335.22
Beam, Michael N	\$345.43
Fohner, John H	\$100.00
Development Solutions Group LLC	\$4,720.60
Development Solutions Group LLC	\$744.24
Willard, Lynda E	\$270.97
Beam, Kay M	\$298.99
Parkdale Mills, Inc	\$6,896.17
Plampin, Glenda R	\$205.57
Salazar, Leticia	\$217.64
Miller, Brandon	\$328.67
Ryan LLC Paying for Quik Trip	\$6,734.50
4 Star Investors LLC	\$7,549.92
Ryan LLC Paying for 7-11 Speedway	\$4,155.31
Ramsey, Gerald Carrolle	\$584.38
Douglas, Jan G	\$3,471.58
Sylvan Homes LLC	\$2,390.50
Lee, Marie	\$185.69
Hendrix, David R	\$273.00
Black, Anne W	\$139.91
Ryan, LLC Paying for Maymont Homes	\$2,115.70
Ryan, LLC Paying for Maymont Homes	\$2,115.70

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Ryan, LLC Paying for Maymont Homes	\$1,887.00
Ryan, LLC Paying for Maymont Homes	\$1,438.87
Ryan, LLC Paying for Maymont Homes	\$886.95
Ryan, LLC Paying for Maymont Homes	\$2,842.79
Ryan, LLC Paying for Maymont Homes	\$2,832.42
Ryan, LLC Paying for Maymont Homes	\$1,302.76
Ryan, LLC Paying for Maymont Homes	\$1,772.72
JSD Building & Development, LLC	\$631.14
Hunter, Devi D	\$100.00
NW Lake Wylie LLC	\$1,965.71
Quinn, Cora T	\$325.16
Lloyd-Griffith, Ben	\$100.80
Haskin, Loyd J	\$527.83
Duff & Phelps, LLC	\$187.31
Corelogic	\$2,099.37
Corelogic	\$3,163.55
IC IOLTA Attorney Trust Account	\$100.00
Corelogic	\$400.88
Corelogic	\$3,963.75
Doan, Judy Kim	\$234.28
Breeland, Dr Nona I	\$482.02
Armes, Kathy J	\$1,327.25
Smith, Dr. Stephen L	\$15,775.34
Zsilko, Rosemarie	\$141.89
May Green Properties LLC	\$476.93
Offnick, Callan J	\$215.00
McGaha, Jesse A	\$997.90
The Fife Law Firm, PA	\$1,000.00
Brice, Joshua Emmanuel	\$135.47
Duncan, Michelle R	\$988.53
Duncan, Michelle R	\$3,323.94
Rankin, Joy Brown	\$194.00
Credit Union Mortgage Association, Inc	\$121.02
Ratchford, Dan W	\$867.08
Dimmer, Amy	\$3,561.29
Carneil Properties, LLC	\$1,522.90
National Mills LLC	\$3,670.90
Corelogic	\$2,064.96
Haynes, Harlan Alan	\$305.69
Duncan, Michelle R	\$702.63
GTZ Capital LLC	\$198.89
Munson, Catherine L	\$294.40
Galbreath Costner, LLC	\$767.57
TOTAL	\$183,601.26

January 2026 VTS REFUNDS

Cleveland County Tax	\$131.45
Fincher, Steven Craig	\$124.75
Gordon, Ralph Gregory	\$189.42
Hall, Elliott James Vernon	\$318.45
Lawing, Charles Wayne Jr	\$144.98
Lincoln County Tax Dept	\$140.86
Lincoln County Tax Dept	\$377.00
Lincoln County Tax Dept	\$446.91
TOTAL	\$1,873.82

GRAND TOTAL**\$191,667.96**

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Non-Consent Agenda Items

Tabled Commissioner Brown - Public Works - Adoption of an Ordinance Reforming Parking Regulations on County-Owned Property - Chapter 16 of the Gaston County Code of Ordinances

Chairman Brown called for a motion to table this item of business for more information and to have it read at the March 10th Work Session.

On motion introduced by Commissioner Hovis and seconded by Chairman Brown, the BOC unanimously tabled this item of business.

Items Pulled from Consent Agenda

Chairman Brown called for a motion to table Consent Agenda items U, T and V until the March 24th meeting.

On motion introduced by Commissioner Hovis and seconded by Commissioner Bailey, the BOC unanimously tabled Consent Agenda items U, T and V as follows:

Tabled Commissioner Brown - Office of Capital Improvements - To Authorize the County Manager, or His Designee, to Execute a Professional Services Contract with ESP Associates, Inc. for Special Inspections and Materials Testing for the Gaston County Courthouse 5th Floor Upfit Project

Tabled Commissioner Brown - Office of Capital Improvements - To Award a Construction Contract and Authorize the County Manager, or his Designee, to Execute said Contract with W.C. Construction Company, LLC for the Courthouse 5th Floor Upfit Project in the Amount of \$12,103,097 and Appropriate \$9,500,000 from the Community Investment Fund; and Approve the Reimbursement Declaration

Tabled Commissioner Brown - Office of Capital Improvements - To Award a Construction Contract and Authorize the County Manager, or his Designee, to Execute said Contract with Cinderella Partners, Inc. for the Administrative Annex Upfit Project in the Amount of \$1,740,335.80

2026-080 Commissioner Keigher - County Manager - To Transfer \$3,209,843.77 from Gaston County Schools' Capital Allocation Balance to the General Fund for One-Time Additional Operating Allocation

Chairman Brown deferred to Commissioner Cloninger for comments. Commissioner Cloninger requested that the County Manager provide additional information regarding the funding item for Gaston County Schools.

The County Manager explained that the Schools are experiencing an operating shortfall primarily due to a lack of State funding, including low wealth funds, and the State not adopting a budget. He stated that the County identified a practical solution by reallocating previously appropriated capital

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funds from the Schools' capital account to the general fund for operational use. He emphasized that this action does not involve new funding, but rather a reallocation of existing, budgeted funds.

At Commissioner Cloninger's request, Superintendent Dr. Morgen Houchard addressed the Board and stated that the reallocation would assist with short-term operating expenses, including contracted services, though it would not fully resolve the overall shortfall. He expressed appreciation to the Board of Commissioners, County Manager, and Chairman for their support and collaboration.

Chairman Brown noted that the funding challenges stemmed from midyear State funding changes and thanked Dr. Houchard for his cooperation.

The County Manager also recognized Finance and Budget staff for their efforts in identifying the available funds.

Commissioner Hovis commented on the strong working relationship between the Board of Commissioners and the Board of Education and encouraged the Schools to continue pursuing land banking opportunities. He noted that previously allocated capital funds appeared to be fully encumbered and questioned the lack of expenditures for land banking.

Dr. Houchard responded that funds had been earmarked for such purposes and that a list of potential opportunities had been provided. Commissioner Hovis indicated he would follow up directly for further review.

Commissioner Cloninger concluded by expressing appreciation for the partnership between the two Boards and their ability to work together for the benefit of the community.

Chairman Brown called for a motion to approve.

On motion introduced by Commissioner Hovis and seconded by Commissioner Cloninger, the BOC unanimously approved **2026-080** per Budget Change Request:

Account Description	Account Number	Amount
Other Improv & Cap Outlay	4010-000-000-00000-School-CoCaptl-0000-03-540006-P2208	(3,209,843.77)
Transfer to CIF Fund	4010-NDP-000-00000-TrfxTo-00000000-0000-98-584000-	3,209,843.77
Transfers from Education Capit	4000-NDP-000-00000-TrfxFr-00000000-0000-98-484010-	(3,209,843.77)
Transfer to General Fund	4000-NDP-000-00000-TrfxTo-00000000-0000-98-581000-	3,209,843.77
Transfers from CIF	1000-NDP-000-00000-TrfxFr-00000000-0000-98-484000-	(3,209,843.77)
Additional Subsidies	1000-000-000-00000-School-00000000-0000-03-570011-	3,209,843.77

Appointments

On motions introduced and seconded, the following individuals were unanimously reappointed to the ***Animal Care and Enforcement Advisory Board:***

<u>Motion Introduced</u>	<u>Seconded</u>	<u>Appointee</u>	<u>Term Ending</u>
Commissioner Cloninger	Commissioner Brown	Mr. Reggie Horton	February 28, 2030
Commissioner Brown	Commissioner Hovis	Ms. Debbie Clay	February 28, 2030

COMMISSIONER'S COURT

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On motions introduced and seconded, the following individuals were unanimously appointed/reappointed to the **Local Emergency Planning Committee (LEPC)**:

<u>Motion Introduced</u>	<u>Seconded</u>	<u>Appointee</u>	<u>Term Ending</u>
Commissioner Brown on behalf of Commissioner Shehan	Commissioner Hovis	Mr. Matthew L. Young	February 28, 2029
Commissioner Brown	Commissioner Hovis	Mr. Robert Schrein	January 31, 2029

On motion introduced by Commissioner Brown and seconded by Commissioner Hovis, the BOC unanimously appointed Mr. Chad Simmons to the **Workforce Development Board** to an unexpired term ending May 31, 2027.

On motions introduced and seconded, the following individuals were unanimously appointed/reappointed to the **Fireman's Relief Fund Trustees**:

<u>Motion Introduced</u>	<u>Seconded</u>	<u>Appointee</u>	<u>Term Ending</u>
Commissioner Brown	Commissioner Hovis	Mr. Steven Johnson	November 30, 2027
Commissioner Brown	Commissioner Hovis	Mr. Greg Puett	November 30, 2027

Commissioners' Committee Reports

No reports.

County Manager's Report

The County Manager commented on the budget variances presented in the audit, noting that the audit reflects a budget adopted nearly two years ago, which resulted in a positive variance of approximately \$30 million. He advised that, in response, the County implemented approximately \$30 million in budget reductions in the following year and does not anticipate similar variances in future audits.

He further explained that staff does not budget to exceed revenues and has taken a more conservative approach, tightening the budget in the current year and continuing those efforts in the upcoming budget cycle.

County Attorney's Report

No report.

Chairman Brown - Re: Mr. Steve Eaton, Former Assistant County Manager: Mr. Eaton left the County to become the Assistant Manager of Onslow County and is now the Interim County Manager.

Other Matters

Commissioner Cloninger requested that the Board consider revising the agenda format to place all capital projects in a separate section, separate from Consent and Non-Consent items. She

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suggested that this proposal be discussed further at an upcoming Work Session during the Board's review of procedures and ethics.

Chairman Brown directed the County Manager to look into it.

Adjournment

By unanimous consent, Chairman Brown adjourned the Rescheduled Regular Meeting of February 26, 2026 at 7:17 pm.

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

Chad Brown, Chairman
Gaston County Board of Commissioners

Donna S. Buff
Clerk to the Board

SEAL