

**BUDGET ORDINANCE
FISCAL YEAR 2024-2025
GASTON COUNTY, NORTH CAROLINA**

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

SECTION I. BUDGET ADOPTION 2024-2025. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2024 and ending June 30, 2025, a summary of which is included as Exhibits I (funding sources by fund and revenue type) and II (appropriations by fund and function) herein on page 4. The budget is hereby adopted by fund on a functional basis. The County Manager is directed to finalize the line-item detailed budget, at which time that document shall be incorporated herein as if fully set out verbatim and referred to hereinafter as the "2024-2025 Gaston County Budget."

SECTION II. TAX RATE LEVY 2024-2025. There is hereby levied for fiscal year 2024-2025 a tax rate of 59.9 cents per \$100.00 of assessed valuation.

SECTION III. SALARIES. The 2024-2025 Gaston County Budget fully funds longevity for eligible employees.

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

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

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

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

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

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

SECTION VII. SCHOOL BUDGET. Current Expense - The Gaston County Board of Commissioners approves an operating allocation of \$53,501,704 for the Gaston County Board of Education. In addition, the Board approves \$2,539,888 for School Resource Officers assigned to schools, as well as \$65,000 for the Commissioners' School of Excellence.

Capital/Debt Service Funds - The Gaston County Board of Commissioners appropriates \$25,383,140 for the school system's FY 2024-2025 capital and debt service needs, to be allocated as follows: \$2,227,000 for capital needs, \$23,006,140 for debt service, and \$150,000 for professional services related to debt issuances.

SECTION VIII. GASTON COLLEGE BUDGET. In accordance with North Carolina General Statute 115D, Gaston County shall provide, based upon the appropriations herein, funds to Gaston College as needed to meet current fund and capital fund expenditures. The FY 2024-2025 appropriation for Gaston College totals \$8,300,694 to be allocated as follows: \$6,021,775 for current operating expenses; \$797,219 for capital expenses; and \$1,481,700 for debt service expenditures.

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

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

SECTION X. CAPITAL IMPROVEMENT FUND. The Board of the County Commissioners does hereby approve the Capital Improvement Fund as budgeted by the County Manager or as amended by this Board on page 4. Accordingly, the Finance Director is authorized to make the proper entries to the County's accounting records as of June 30, 2025 to cause the net balance of the appropriate projects to revert to the Community Investment Fund's fund balance.

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

Adopted this 28th day of May 2024, to become effective on July 1, 2024.

Exhibit I
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FUNDING SOURCES
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

FUNDING SOURCE	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS							ENTERPRISE FUND	INTERNAL SERVICE FUND	GROSS FUNDING SOURCES, ALL FUNDS
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND	
AD VALOREM TAXES	\$ 200,423,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,423,278
SALES & OTHER TAXES	\$ 53,599,048	\$ 27,833,805	\$ -	\$ -	\$ -	\$ 1,581,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,000	\$ -	\$ 83,384,808
INTERGOVERNMENTAL & GRANTS	\$ 37,731,276	\$ 2,000,000	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ 41,825,516
FEES, LICENSES, & PERMITS	\$ 11,673,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,953	\$ 200,000	\$ -	\$ -	\$ -	\$ 12,070,455
SALES, SERVICES, & FEES	\$ 19,131,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,757,913	\$ -	\$ 31,889,502
INVESTMENT EARNINGS	\$ 10,000,000	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,600,000
MISCELLANEOUS REVENUE	\$ 2,169,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,169,683
INSURANCE CONTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,680,178	\$ 28,680,178
TRANSFERS IN FROM OTHER FUNDS	\$ 5,200,000	\$ 17,700,000	\$ 35,121,814	\$ 16,011,991	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,408,805
FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 767,633	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,767,633
	\$ 339,928,376	\$ 51,133,805	\$ 35,121,814	\$ 16,011,991	\$ 850,000	\$ 1,581,955	\$ 375,000	\$ 767,633	\$ 196,953	\$ 200,000	\$ 1,244,240	\$ 13,127,913	\$ 33,680,178	\$ 494,219,858

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS FUNDING SOURCES, ALL FUNDS	\$ 494,219,858
LESS INTERFUND TRANSFERS	\$ (74,408,805)
NET BUDGET, ALL FUNDS	\$ 419,811,053

Exhibit II
GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
APPROPRIATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

FUNCTION	MAJOR FUNDS				NON-MAJOR SPECIAL REVENUE FUNDS							ENTERPRISE FUND	INTERNAL SERVICE FUND	GROSS APPROPRIATIONS, ALL FUNDS
	GENERAL FUND	COMMUNITY INVESTMENT FUND	DEBT SERVICE FUND	CAPITAL IMPROVEMENTS FUND	REPRESENTATIVE PAYEE FUND	TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	DEEDS OF TRUST FUND	CIVIL PROCESS FUND	FINES & FORFEITURES FUND	SOLID WASTE FUND	SELF INSURANCE FUND	
GENERAL GOVERNMENT	\$ 55,889,447	\$ -	\$ 150,000	\$ 8,842,906	\$ -	\$ -	\$ 375,000	\$ -	\$ 196,953	\$ -	\$ -	\$ -	\$ 28,680,178	\$ 94,134,484
PUBLIC SAFETY	\$ 101,227,721	\$ -	\$ -	\$ 980,000	\$ -	\$ -	\$ -	\$ 767,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,975,354
EDUCATION	\$ 60,088,479	\$ -	\$ 150,000	\$ 3,024,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,244,240	\$ -	\$ -	\$ 64,506,938
CULTURAL & RECREATIONAL	\$ 9,624,592	\$ -	\$ -	\$ 3,164,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,789,458
HUMAN SERVICES	\$ 87,811,823	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,661,823
ENVIRONMENTAL PROTECTION	\$ 107,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,613
ECONOMIC & PHYSICAL DEVELOPMENT	\$ 7,103,701	\$ -	\$ -	\$ -	\$ -	\$ 1,581,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,685,656
SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,937,535	\$ -	\$ 12,937,535
DEBT SERVICE	\$ -	\$ -	\$ 34,821,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,378	\$ -	\$ 35,012,192
TRANSFERS OUT TO OTHER FUNDS	\$ 18,075,000	\$ 51,133,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 5,000,000	\$ 74,408,805
	\$ 339,928,376	\$ 51,133,805	\$ 35,121,814	\$ 16,011,991	\$ 850,000	\$ 1,581,955	\$ 375,000	\$ 767,633	\$ 196,953	\$ 200,000	\$ 1,244,240	\$ 13,127,913	\$ 33,680,178	\$ 494,219,858

RECONCILIATION OF GROSS TO NET BUDGET:	
GROSS APPROPRIATIONS, ALL FUNDS	\$ 494,219,858
LESS INTERFUND TRANSFERS	\$ (74,408,805)
NET BUDGET, ALL FUNDS	\$ 419,811,053