



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Public Works

Board Action

File #: 22-285

Commissioner Philbeck - Public Works - To Appropriate Funds for Accounting Purposes for the Payment of Quarterly Solid Waste Disposal Taxes to the North Carolina Department of Revenue **(\$650,000)**

STAFF CONTACT

Dan Ziehm, PE - Public Works - 704-862-6795

BUDGET IMPACT

Increase Solid Waste Fund revenue by \$650,000. Increase Solid Waste Fund expenses by \$650,000. This allows quarterly disposal taxes to be paid out of an expense account instead of being netted against tipping fees.

BUDGET ORDINANCE IMPACT

Increase Solid Waste Fund revenue by \$650,000. Increase Solid Waste Fund expenses by \$650,000.

BACKGROUND

The Gaston County Solid Waste and Recycling Division is required to pay the State of North Carolina Solid Waste Disposal taxes of \$2/ton for every ton of waste accepted at our facility, on a quarterly basis. Previously, these taxes have been paid out of the Landfill Tipping Fees account. This Board Action allows the taxes to be paid out of a new expense account to increase transparency in financial reporting and prevent the Landfill Tipping Fee revenues from being understated.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request (BCR)

DO NOT TYPE BELOW THIS LINE

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

NO.	DATE	M1	M2	CBrown	AFraley	BHovis	KJohnson	TKeigher	TPhillbeck	RWorley	Vote
2022-231	07/26/2022	BH	RW	A	AB	A	A	AB	AB	A	U

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GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Dr. Kim S. Eagle COUNTY MANAGER

FROM: SWS Public Works - Solid Waste Division
Dept. Code Department Name

Dan Ziehm, PE 07/07/2022
Department Director Date

REQUEST TYPE:

- | | |
|--|--|
| <input type="checkbox"/> Line-Item Transfer Within Department & Fund | <input type="checkbox"/> Line-Item Transfer Between Funds* |
| <input type="checkbox"/> Project Transfer Within Department & Fund | <input checked="" type="checkbox"/> Additional Appropriation of Funds* |
| <input type="checkbox"/> Line-Item Transfer Between Departments | |

* Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION <small>As it appears in Munis</small>	ACCOUNT NUMBER	AMOUNT** <small>Whole dollars only</small>																														
<small>Ex. Employee Training</small>	<table border="0" style="width: 100%; font-size: small;"> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">7</td> <td style="text-align: center;">4</td> <td style="text-align: center;">2</td> <td style="text-align: center;">6</td> <td style="text-align: center;">5</td> </tr> <tr> <td style="text-align: center;"><small>Fund</small></td> <td style="text-align: center;"><small>Dept</small></td> <td style="text-align: center;"><small>Div</small></td> <td style="text-align: center;"><small>SubDiv</small></td> <td style="text-align: center;"><small>Prog</small></td> <td style="text-align: center;"><small>SubProg</small></td> <td style="text-align: center;"><small>Future</small></td> <td style="text-align: center;"><small>Func</small></td> <td style="text-align: center;"><small>Obj</small></td> <td style="text-align: center;"><small>Proj</small></td> </tr> <tr> <td style="text-align: center;"><small>xxx</small></td> <td style="text-align: center;"><small>xxx</small></td> <td style="text-align: center;"><small>xxx</small></td> <td style="text-align: center;"><small>xxxxx</small></td> <td style="text-align: center;"><small>xxxxxx</small></td> <td style="text-align: center;"><small>xxxxxx</small></td> <td style="text-align: center;"><small>xxxx</small></td> <td style="text-align: center;"><small>xx</small></td> <td style="text-align: center;"><small>xxxxxx</small></td> <td style="text-align: center;"><small>xxxxx</small></td> </tr> </table> <p style="text-align: center;"><small>Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-</small></p>	4	3	3	5	6	7	4	2	6	5	<small>Fund</small>	<small>Dept</small>	<small>Div</small>	<small>SubDiv</small>	<small>Prog</small>	<small>SubProg</small>	<small>Future</small>	<small>Func</small>	<small>Obj</small>	<small>Proj</small>	<small>xxx</small>	<small>xxx</small>	<small>xxx</small>	<small>xxxxx</small>	<small>xxxxxx</small>	<small>xxxxxx</small>	<small>xxxx</small>	<small>xx</small>	<small>xxxxxx</small>	<small>xxxxx</small>	<small>Ex. \$5,000 Ex. (\$5,000)</small>
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Landfill Tipping Fees	6000-SWS-380-00000-000000-0000000-0000-08-430031-	(\$650,000)																														
Solid Waste Disposal Tax	6000-SWS-380-00000-000000-0000000-0000-08-530044-	\$650,000																														

JUSTIFICATION FOR REQUEST:

This Budget Change Request moves available funds from the Landfill Tipping Fees Account into the Solid Waste Disposal Account for quarterly payments.

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