



Gaston County

Gaston County
Board of Commissioners
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Financial and Management Services - Finance

Board Action

File # 25-511

Commissioner Hovis - Financial and Management Services - Finance - To Approve the Appropriation of Unified Fire Protection Service District Fund, Fund Balance for Distribution to East Gaston Fire Department in the Amount of \$26,000 for Vehicle and Property Insurance

STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

BUDGET IMPACT

Increase Unified Fire Protection Service District revenues (fund balance appropriation) by \$26,000 00 Increase expenditures by \$26,000 00

BACKGROUND

The Fire Commission voted at its meeting held on September 18, 2025, to distribute \$26,000 00 to East Gaston Fire Department from the fund balance. East Gaston Fire Department is requesting funding that was included but not calculated in overall 2024 budget total, subsequently leaving both insurance lines for vehicle and property insurance unfunded (226 & 227 in budget excel file). These lines total \$26,000. This budget miscalculation has required the department to fund these expenses from other line items and placed an undue financial burden on the department.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request (BCR), Certificate of Need 2025902-35

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	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeigher	BShehan	Vote
2025-347	10/28/2025	BH	SS	A	A	A	A	A	A	A	U

DISTRIBUTION

Laserfiche Users

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

TO: Matthew Rhoten, County Manager

FROM:	FIN	Finance
	Dept. Code	Department Name

Kyle Sutherland	10/1/2025
Department Director	Date

REQUEST TYPE:

- Line-Item Transfer Within Department & Fund
- Project Transfer Within Department & Fund
- Line-Item Transfer Between Departments
- Line-Item Transfer Between Funds*
- Additional Appropriation of Funds*

*Requires resolution by the Board of Commissioners

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

JUSTIFICATION FOR REQUEST

At the Fire Commission Meeting held on September 18th, 2025, the Fire Commission voted to distribute \$26,000.00 to East Gaston Fire Department from the fund balance for vehicle and property insurance.



CERTIFICATE OF NEED APPLICATION

Fire Department

Name

East Gaston Volunteer Fire Department

Address

108 Arrochem Way, P O. Box 288, Mount Holly, North Carolina 28120

Chief

Corey Jonas

Contact Phone #

(704) 616-0418

Board President

James Jonas

Contact Phone #

(704) 813-4832

Fire Department Board Approval / Notification

Yes

General Description of Purchase

Requesting funding the was included but not calculated in overall budget total, subsequently leaving both insurance lines (226 & 227) unfunded. These lines total \$26,000. This budget miscalculation has required to department to fund these must pay bills from other line items and placed and undue financial burden on the department. I would like to request fund balance monies to fund these to insurance lines and offset the burden that has been placed on my department.

Time Line of Purchase

N/A

List Specifics of Purchase

N/A

Estimated Cost

\$26,000 00

Financing Information

Lender

N/A

Amount Financed

\$0.00

Rate

0

Estimated Amount **Number of Payments**
\$0.00 0

Down Payment Amount
\$0.00

Debt Ratio-Current / Post Purchase
0

Any Re-Financing or Bundling **If Yes, then Describe**
No

How Will Purchase Benefit the Department (Safety/ISO/Cost Savings, etc)
N/A

How Will Purchase be Funded (Long Term - NOT Just Current Year)
N/A

If Purchase is NOT Approved for Funding, Describe Department Alternatives
N/A

Is This a Replacement?
No

If Yes, List Details (Make, Model, Years of Service, Remaining Balance, etc.)

What Will Become of Old Apparatus / Equipment?

Submit your last three 5-Year Capital Improvement Plans:

5-year Plan **5-year Plan #2 (optional)** **5-year Plan #3 (optional)**
25-26 CIP.docx

Account Balances:

Checking \$55,142.26	CD	Savings \$1,359.59	Relief Fund \$78,636.13	Other	Other
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UPLOAD FILE(S)

Item 1

Upload Files

STAFF ONLY

Received By (OEMFS Director):

Date.

Fire Commission Meeting Date.

APPROVED NOT
APPROVED

Gaston County BOC Meeting Date:

APPROVED NOT
APPROVED

Certificate Number

2025902-35