



Gaston County

Board of Commissioners

COURTHOUSE
325 Dr. Martin Luther King Jr. Way
Gastonia, NC

Chairman Tracy L. Philbeck
Vice-Chairman Chad Brown

Jack B. Brown
Allen R. Fraley
Bob Hovis
Tom Keigher
Ronnie Worley

Tuesday, June 11, 2019

Meeting Agenda

REVISED - Special Meeting - FY 2020 Gaston County Budget - 6:00 pm -

CALL TO ORDER
INVOCATION
PLEDGE OF ALLEGIANCE

I. PUBLIC HEARING - FY2019-2020 GASTON COUNTY PROPOSED BUDGET

- A. Accept Citizen Comment
- B. Accept Motion to Close Public Hearing

II. ADOPTION OF THE FY2019-2020 GASTON COUNTY BUDGET

- A. **REVISED Budget Ordinance/** Commissioner Philbeck - To Adopt the FY2019-2020 Gaston County Budget Ordinance.....**Green Sheet Pages (GSP) 2-8**
- B. Commissioner Fraley - Authorization for Tax Collection - To Adopt and Enter into the Minutes an Order Directing the Tax Collector to Collect the Taxes Charged in the Tax Records and Receipts, and a Copy of the Order to be Delivered to the Tax Collector, Pursuant to N.C.G.S. 105-321(b).....9-10
- C. **REVISED Resolution/** Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for Gaston County Fire Service District.....**GSP 11-12**
- D. **REVISED Resolution/** Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for Long Shoals Fire Protection District.....**GSP 13-14**
- E. **REVISED Resolution/** Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for South Gastonia Fire Protection District.....**GSP 15-16**

III. ADJOURNMENT



Gaston County

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Budget and Purchasing Board Action

File #: 19-228

REVISED Budget Ordinance/ Commissioner Philbeck - To Adopt the FY2019-2020 Gaston County Budget Ordinance

STAFF CONTACT

Matthew Rhoten - Interim Assistant County Manager/Financial & Management Services Director - 704-866-3048

ATTACHMENTS

REVISED FY20 Budget Ordinance

**BUDGET ORDINANCE
FISCAL YEAR 2019-2020
GASTON COUNTY, NORTH CAROLINA**

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

SECTION I. BUDGET ADOPTION 2019-2020. There is hereby adopted a budget for the County of Gaston for the fiscal year beginning July 1, 2019 and ending June 30, 2020, a summary of which (by fund and function) is included as Exhibits I and II herein on pages 5-6. The budget is hereby adopted by fund on a functional basis, except as provided for in Section VII. 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 "2019-2020 Gaston County Budget."

SECTION II. TAX RATE LEVY 2019-2020. There is hereby levied for fiscal year 2019-2020 a tax rate of **84.00** cents per \$100.00 of assessed valuation.

SECTION III. PERIODIC FINANCIAL REPORTS. A report comparing budgeted and actual revenues and expenses by object account shall be presented in ten copies, when requested, to the County Finance Officer for each agency or department funded by the County where accounting is not done by the County. The report shall be monthly, unless special circumstances exist in which case the report may be quarterly.

The County Manager shall be notified of any changes in the budget presented to the Board of Commissioners within thirty days of the change by any agency having statutory authority to change its line items. Approved payments may be delayed pending receipt of timely financial information.

SECTION IV. SALARIES. The FY 2019-2020 Gaston County Budget fully funds longevity. There are funds allocated for a two percent (2%) Cost of Living Adjustment (COLA) and one percent (1%) merit raise.

SECTION V. 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 Health Fund, a Building Services/Inspections Fund, a Public Assistance Fund, a Travel & Tourism Fund, a Property Revaluation Fund (funded by transferring current year property tax revenues from the General Fund), an Emergency Telephone System Fund, a Courthouse Parking Fund, a Fire District Fund, a Debt Service Fund, a School Debt Service Fund, a Capital Improvements Fund, a Solid Waste Enterprise Fund, and a Self-Insurance Fund. Further, 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 only 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 Assistant 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 his staff in his absence.

SECTION VI. BUDGET POLICY. It will be the policy of this Board that it will not absorb any reduction in State and Federal Funds. Reducing personnel or program expenditures to stay within the County appropriations is hereby authorized on the basis outlined in the following paragraphs of this section.

This policy is extended to any agency or department that is funded by the County and receives State or Federal money and shall remain in effect until otherwise changed or amended by the Board of Commissioners. The County Manager is hereby directed to indicate this policy to each agency, which may be affected.

If programs which include State, Federal, and/or any other outside revenues, as well as local funding, are subsequently reduced or cut by the outside funding organization, that portion funded by County revenues will be reduced to maintain its original ratio of local expenditures to State, Federal, or other expenditures. For example, of a \$100,000 grant, local funding is \$50,000 and Federal/State funding is \$50,000. Should the State/Federal grant be reduced by \$25,000, then local funds will be reduced by \$25,000, unless other outside revenues are secured to fully offset the grant reduction. Under no circumstances shall reductions in grants be paid by County dollars, regardless of the source of the funding.

Those recipients of County funds which have a balance at the end of the fiscal year must return those funds to Gaston County, except as otherwise approved by the Board of Commissioners.

SECTION VII. 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 and department in accordance with provisions of G.S. 159-15 (except for the Public Assistance Fund, Health Fund, and Solid Waste Fund which will each be considered one department). 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.

The Budget Officer is authorized to make transfers between departments for certain nondiscretionary accounts for which budget requests are calculated centrally rather than by the department director – specifically, gasoline/diesel fuel; rent equipment; rent of data processing equipment; repairs and maintenance: Buildings; repairs and maintenance: Equipment; vehicle maintenance; telephone and mobile telephone; communications equipment maintenance; heat, lights, and water; janitorial and lawn maintenance services; software rental and licensing fees; lease-purchased vehicles and equipment; motor vehicles; and the central purchases and usage accounts for vehicle parts, tires, gasoline and diesel fuel, central supplies, and postage; and salaries and benefits. The Budget Officer shall also have the authorization to make transfers between accounts for funds appropriated in the Self Insurance Fund. The Budget Officer may make transfers between capital projects within existing funds.

SECTION VIII. 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 IX. SCHOOL BUDGET. Current Expense - The Gaston County Board of Commissioners approves an allocation of \$50,311,704 for the Gaston County Board of Education. In addition, the Board approves \$1,332,049 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 \$28,520,713 for the school system's FY 2019-2020 capital and debt service needs, to be allocated as follows: \$2,227,000 for capital needs and \$26,293,713 for debt service.

In addition, the Gaston County Schools are hereby directed to present monthly financial reports to the Board, as outlined in Section III above. Failure to do so could result in funds being withheld until the requested information is provided.

SECTION X. 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 2019-2020 appropriation for Gaston College totals \$8,067,800 to be allocated as follows: \$5,585,769 for current operating expenses; \$697,219 for capital expenses; and \$1,784,812 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.

In addition, Gaston College is hereby directed to present monthly financial reports to the Board, as outlined in Section III above. Failure to do so could result in funds being withheld until the requested information is provided.

SECTION XI. 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 pages 5-6 herein and as more fully detailed in the document to be finalized per Section I above.

SECTION XII. CAPITAL IMPROVEMENT FUND. Capital Improvement project information will be provided at a later date through an amendment to this budget ordinance. Accordingly, upon Board approval of the amendment, the Finance Director is authorized to make the proper entries to the County's accounting records as of June 30, 2019 to cause the net balance of the appropriate projects to revert to the Capital Improvement Fund's fund balance.

SECTION XIII. FIRE DISTRICTS. The Board of Commissioners by separate resolutions adopted tax rates for fire districts in the County. The amount to be distributed to each fire district in FY 2019-2020 is limited to the tax levy based on the approved tax rate. Monthly distributions to the fire districts will be 8.33% of the approved budget beginning in July through November. In December, the amount given to the fire districts will be reviewed and reconciled to the amount collected. January through June the fire districts will be distributed the amount collected up to the total approved budget. Should distributions in the second half of the fiscal year exceed the collected amount, distributions will discontinue until the distribution and collected amount is equal.

For all fire districts, any tax receipts collected in excess of the budgeted tax levy shall be retained by the County in an account earmarked for each fire district and will be used as carry forward funds in subsequent years to reduce the districts' budget requests. Interest shall accrue on funds retained for each fire district in an amount proportional to all other funds of the County. Additional appropriations to any fire district must be approved by separate resolution of the Board.

SECTION XV. DESIGNATION OF INSURANCE RESERVES AND AUTHORIZATION FOR EXPENDITURES. The Board of Commissioners approves the designation of unspent funds, from "Insurance" line items (510103) and account 010-01-4199-0000-530025 "Insurance Deductible" into fund balance titled "Designated for Insurance Reserves".

Adopted this the 11th day of June 2019, to become effective on July 1, 2019.

**GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
REVENUES**

FOR THE FISCAL YEAR ENDING JUNE 30, 2020

SOURCES OF FUNDS

SOURCES OF FUNDS	GENERAL FUND	HEALTH FUND	BUILDING SERVICES/INSPECTIONS FUND	PUBLIC ASSISTANCE FUND	TRAVEL & TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	FIRE DISTRICT FUND	DEBT SERVICE FUND	SCHOOL DEBT SERVICE FUND	CAPITAL IMPVMENTS. FUND	SOLID WASTE FUND	SELF INSURANCE FUND	TOTAL
AD VALOREM TAXES	\$ 165,414,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,296,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,710,774
SALES TAX	\$ 30,820,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,359,306	\$ 6,231,334	\$ 4,500,000	\$ -	\$ -	\$ 42,910,640
OTHER TAXES	\$ 1,467,316	\$ -	\$ -	\$ -	\$ 895,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 2,662,701
FEES, LICENSES, & PERMITS	\$ 16,049,412	\$ 5,381,525	\$ 2,484,270	\$ 125,900	\$ -	\$ -	\$ 688,276	\$ 66,951	\$ -	\$ -	\$ -	\$ -	\$ 8,558,578	\$ -	\$ 33,364,512
SALES, SERVICES, & FEES	\$ 3,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,403,923	\$ -	\$ 2,407,586
INVESTMENT INTEREST	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
MISCELLANEOUS REVENUE	\$ 977,412	\$ 496,807	\$ -	\$ 1,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,515,219
HEALTH INSURANCE REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,682,091	\$ 21,682,091
STATE, FEDERAL, & GRANT REVENUE	\$ 3,194,815	\$ 3,197,599	\$ -	\$ 25,355,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081,315	\$ -	\$ 15,000	\$ -	\$ 34,844,398
TRANSFERS FROM OTHER FUNDS	\$ 1,608,000	\$ 8,406,150	\$ -	\$ 17,978,477	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ 3,631,490	\$ 16,981,064	\$ 9,374,219	\$ -	\$ -	\$ 58,189,400
FUND BALANCE APPROPRIATION	\$ 7,356,160	\$ 1,677,215	\$ -	\$ 998,003	\$ -	\$ -	\$ 166,982	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ 1,608,000	\$ 18,806,360
	\$ 228,410,425	\$ 19,159,296	\$ 2,484,270	\$ 44,459,049	\$ 935,385	\$ 210,000	\$ 865,258	\$ 66,951	\$ 5,296,727	\$ 4,990,796	\$ 26,293,713	\$ 20,874,219	\$ 11,277,501	\$ 23,290,091	\$ 388,613,681

RECONCILIATION OF GROSS TO NET BUDGET:

GROSS BUDGET	\$ 388,613,681
LESS INTERFUND TRANSFERS	\$ (58,189,400)
NET BUDGET	\$ 330,424,281

GASTON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
APPROPRIATIONS
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

APPROPRIATIONS

FUNCTION	GENERAL FUND	HEALTH FUND	BUILDING SERVICES/ INSPECTIONS FUND	PUBLIC ASSISTANCE FUND	TRAVEL & TOURISM FUND	PROPERTY REVALUATION FUND	EMERGENCY TELEPHONE FUND	COURTHOUSE PARKING FUND	FIRE DISTRICT FUND	DEBT SERVICE FUND	SCHOOL DEBT SERVICE FUND	CAPITAL IMPROVMENTS FUND	SOLID WASTE FUND	SELF INSURANCE FUND	TOTAL
GENERAL GOVERNMENT	\$ 33,666,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 66,951	\$ -	\$ -	\$ -	\$ 6,100,000	\$ -	\$ 61,745,605
PUBLIC SAFETY	\$ 66,256,205	\$ -	\$ 2,471,728	\$ -	\$ -	\$ -	\$ -	\$ 865,258	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 74,989,918
EDUCATION	\$ 57,934,522	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,296,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,888,741
CULTURAL & RECREATIONAL	\$ 6,161,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 6,411,055
HUMAN SERVICES	\$ 2,340,228	\$ 19,148,731	\$ -	\$ 44,397,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,887,364
ECONOMIC & PHYSICAL DEVELOPMENT	\$ 3,019,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500,000	\$ -	\$ 15,454,552
ENTERPRISE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 935,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,123,311
DEBT SERVICE	\$ 2,431,285	\$ 9,565	\$ 12,642	\$ 61,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900,796	\$ 26,293,713	\$ -	\$ -	\$ -	\$ 34,953,735
TRANSFERS TO OTHER FUNDS	\$ 56,581,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,608,000	\$ 58,189,400
	\$ 228,410,425	\$ 19,159,296	\$ 2,484,270	\$ 44,459,049	\$ 935,385	\$ 210,000	\$ 865,258	\$ 66,951	\$ 5,296,727	\$ 4,900,796	\$ 26,293,713	\$ 20,874,219	\$ 11,277,501	\$ 23,290,091	\$ 388,613,681

RECONCILIATION OF GROSS TO NET BUDGET:

GROSS BUDGET	\$ 388,613,681
LESS INTERFUND TRANSFERS	\$ (58,189,400)
NET BUDGET	\$ 330,424,281



Gaston County

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Tax Board Action

File #: 19-229

Commissioner Fraley - Authorization for Tax Collection - To Adopt and Enter into the Minutes an Order Directing the Tax Collector to Collect the Taxes Charged in the Tax Records and Receipts, and a Copy of the Order to be Delivered to the Tax Collector, Pursuant to N.C.G.S.105-321(b)

STAFF CONTACT

James D. "Jimmy" Tanner - Director - Tax Administration - 704-810-5840

BACKGROUND

Under N.C.G.S. 105-321 (b), the North Carolina Machinery Act, it is required that the Board of County Commissioners authorize the Tax Collector to collect the taxes charged in the tax records and receipts.

ATTACHMENTS

Resolution



RESOLUTION TITLE: TAX COLLECTOR – AUTHORIZATION FOR TAX COLLECTION

WHEREAS, under N.C.G.S. 105-321 (b), the North Carolina Machinery Act, it is required that the Board of County Commissioners authorize the Tax Collector to collect the taxes charged in the tax records and receipts.

NOW, THEREFORE, BE IT RESOLVED that the following order be entered into the minutes of the Board of County Commissioners and a copy be delivered to James D. Tanner, Tax Collector of Gaston County.

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed with the Office of the Tax Collector and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Gaston, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for an on account thereof, in accordance with law.

Witness my hand and official seal, this 11th day of June, 2019.

Chairman, Board of Commissioners
of Gaston County

Attest: _____
Clerk of Board of Commissioners of Gaston County

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:



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Fire Marshal Board Action

File #: 19-230

REVISED Resolution/ Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for Gaston County Fire Service District

STAFF CONTACT

Eric Hendrix - Fire Marshal - 704-866-3231

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

In order for the Volunteer Fire Departments to collect property tax revenues the Board of Commissioners must set tax rates annually.

POLICY IMPACT

N/A

ATTACHMENTS

REVISED Resolution



**RESOLUTION TITLE: ORDER TO LEVY AND COLLECT AD VALOREM TAX
FOR GASTON COUNTY FIRE SERVICE DISTRICTS**

WHEREAS, the Gaston County Board of Commissioners created eighteen fire service districts Pursuant to citizen requests, under Part I, Article 16 of Chapter 153A of the North Carolina General Statutes; and,

WHEREAS, the Board of Commissioners is authorized by the same law to levy and collect a tax in said districts; and,

WHEREAS, based on the total valuation per district and the total budget submitted by each volunteer fire department contracting to provide fire protection, districts should be levied at the rates listed below per \$100.00 valuation of taxable property.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the tax for each fire service district for FY 2019-2020 is levied at the following rate per \$100.00 of assessed and taxable property:

<u>Districts</u>	<u>Levy</u>	<u>Tax Rate</u>
Agriculture Center	\$536,414	9.2¢
Alexis	\$257,197	7.9¢
Chapel Grove	\$343,928	9.3¢
Chestnut Ridge	\$80,505	8.1¢
Community	\$419,106	9.9¢
Crouse	\$85,707	6.9¢
East Gaston	\$378,272	7.2¢
High Shoals	\$195,234	10.4¢
Hugh's Pond	\$112,148	10.5¢
Lowell	\$15,166	6.8¢
Lucia Riverbend	\$339,320	9.3¢
New Hope	\$458,682	8.4¢
Ranlo	\$310,625	8.8¢
South Point	\$267,475	3.6¢
Spencer Mountain Road	\$354,290	9.3¢
Tryonota	\$246,472	8.1¢
Union Road	\$381,341	6.5¢
Waco	\$27,178	8.1¢

BE IT FURTHER RESOLVED that funds distributed to each District shall not exceed the actual tax receipts collected during the fiscal year.

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Fire Marshal Board Action

File #: 19-231

REVISED Resolution/ Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for Long Shoals Fire Protection District

STAFF CONTACT

Eric Hendrix - Fire Marshal - 704-866-3231

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

In order for the Volunteer Fire Departments to collect property tax revenues the Board of Commissioners must set tax rates annually.

POLICY IMPACT

N/A

ATTACHMENTS

REVISED Resolution



**RESOLUTION TITLE: ORDER TO LEVY AND COLLECT AD VALOREM TAX
FOR LONG SHOALS FIRE PROTECTION DISTRICT**

WHEREAS, a majority of the qualified voters in the Long Shoals Fire Protection district has voted in favor of levying and collecting a tax in said district; and,

WHEREAS, the Gaston County Board of Commissioners is authorized and directed by North Carolina General Statute 69-25.4 to levy and collect a tax in said district; and,

WHEREAS, the Board of Commissioners finds, based on the total valuation of taxable property in the Long Shoals Fire Protection District, an estimated collection rate, and the total budget submitted for the Long Shoals Fire Protection District, that the tax rate for the Long Shoals Protection District should be levied at \$0.104 (10.4¢) per \$100 valuation of the assessed and taxable property for an estimated levy of \$49,323.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the tax for the Long Shoals Fire Protection District for FY 2019-2020 is levied at the rate of \$0.104 per \$100.00 of assessed and taxable property.

BE IT FURTHER RESOLVED that funds distributed to the District shall not exceed the actual tax receipts collected during the fiscal year. Any revenue collected in excess of the total of the approved FY 2019-2020 budgeted levy cannot be spent that tax year. Instead, any excess monies shall be earmarked or placed in special escrow accounts for the District to be used the following year in reducing the District's request.

BE IT FURTHER RESOLVED that the Gaston County Tax Collector is directed to compute the district tax for each taxpayer, to state separately on the County tax receipts and district for the fiscal year, and to collect the District tax in the same manner that County taxes are collected.

BE IT FURTHER RESOLVED by the Board of Commissioners that payment of taxes collected is hereby authorized to the District with said payment to be made from an account assigned to the District.

DO NOT TYPE BELOW THIS LINE



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Fire Marshal Board Action

File #: 19-232

REVISED Resolution/ Commissioner Chad Brown - Approve Order to Levy and Collect Ad Valorem Tax for South Gastonia Fire Protection District

STAFF CONTACT

Eric Hendrix - Fire Marshal - 704-866-3231

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

In order for the Volunteer Fire Departments to collect property tax revenues the Board of Commissioners must set tax rates annually.

POLICY IMPACT

N/A

ATTACHMENTS

REVISED Resolution



**RESOLUTION TITLE: ORDER TO LEVY AND COLLECT AD VALOREM TAX
FOR SOUTH GASTONIA FIRE PROTECTION DISTRICT**

WHEREAS, a majority of the qualified voters in the South Gastonia Fire Protection District has voted in favor of levying and collecting a tax in said district; and,

WHEREAS, the Gaston County Board of Commissioners is authorized and directed by North Carolina General Statute 69-25.4 to levy and collect a tax in said district; and,

WHEREAS, the Board of Commissioners finds, based on the total valuation of taxable property in the South Gastonia Fire Protection District, an estimated collection rate, and the total budget submitted for the South Gastonia Fire Protection District, that the tax rate for the South Gastonia Fire Protection District should be levied at \$0.093 (9.3¢) per \$100 valuation of the assessed and taxable property for an estimated levy of \$438,344.

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the tax for the South Gastonia Fire Protection District for FY 2019-2020 is levied at the rate of \$0.093 per \$100.00 of assessed and taxable property.

BE IT FURTHER RESOLVED that funds distributed to the District shall not exceed the actual tax receipts collected during the fiscal year. Any revenue collected in excess of the total of the approved FY 2019-2020 budgeted levy cannot be spent that tax year. Instead, any excess monies shall be earmarked or placed in special escrow accounts for the District to be used the following year in reducing the District's request.

BE IT FURTHER RESOLVED that the Gaston County Tax Collector is directed to compute the district tax for each taxpayer, to state separately on the County tax receipts and district for the fiscal year, and to collect the District tax in the same manner that County taxes are collected.

BE IT FURTHER RESOLVED by the Board of Commissioners that payment of taxes collected is hereby authorized to the District with said payment to be made from an account assigned to the District.

DO NOT TYPE BELOW THIS LINE