

# ADOPTED

JUN 25 2019

367

Gaston County Board  
of Commissioners

GASTON COUNTY

COMMISSIONER'S COURT

NORTH CAROLINA

JUNE 11, 2019

The Gaston County Board of Commissioners (BOC) met in Special Session on June 11, 2019 at 6:00 pm in The Harley B. Gaston, Jr. Public Forum, Gaston County Courthouse.

Chairman Tracy L. Philbeck presided with Commissioners Chad Brown, Vice-Chairman; Jack B. Brown, Allen R. Fraley, Bob Hovis, Tom Keigher and Ronnie Worley in attendance.

Others present included Earl Mathers, County Manager; Charles L. Moore, County Attorney; and Donna S. Buff, Clerk to the Board.

Upon request of Chairman Philbeck, Commissioner Jack Brown led those assembled in the Invocation and Commissioner Chad Brown led in the Pledge of Allegiance.

## Public Hearing – FY2019-2020 Gaston County Proposed Budget

Chairman Philbeck announced the Public Hearing as advertised; explained procedures to be used; called for the motion to enter into Public Hearing.

On motion introduced by Commissioner Chad Brown and seconded by Commissioner Jack Brown, the BOC unanimously entered into Public Hearing.

Chairman Philbeck introduced the County Manager for comments.

Mr. Earl Mathers, County Manager, presented:

- Thanked staff for working through several iterations of the proposed budget; It has been a challenge but It is a solid budget that will work well for Gaston County and its citizens
- The County is experiencing continued growth pressure that pushes the demand for services and the cost of delivering the services
- The General Fund Budget of \$228M and the overall budget of \$330M seems like a lot of money but it is really never enough; it is a very lean budget
- Staff made significant budget cuts at various stages; some of the cuts were difficult
- This budget provides for strategic investments, capital improvements, additional key positions and the rebuilding of the County's reserves (particularly the unassigned fund balance, which is critically important at this time); this was accomplished with a three-cent reduction in the tax rate
- There have been a few changes since the budget was presented: elimination of \$500k employer contribution for the 401k; two positions added back at the BOC's direction; \$10k included for Educational State Forest facilities improvements.

Chairman Philbeck commended staff on their efforts.

Chairman Philbeck called for citizen comment.

Mr. Steve D'Avria, 1024 Heatherloch Dr., Gastonia, NC, thanked the County Manager for his service and congratulated him on his retirement announcement; thanked the BOC for their public service. He stated that he is speaking on behalf of The Gaston Regional Chamber's Executive

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and Legislative Advocacy Committees; advised the committees supports a two cents property tax reduction instead of the proposed three cents for an \$0.85/\$100 tax rate; that the \$0.01 difference can be designated for additional school capital needs, economic development projects and the unassigned fund balance; thanked BOC for the additional \$1M for school capital needs, the additional Assistant EDC Director position and Apple Creek Business Park; an additional penny could be come off the rate once the revaluation revenue comes in; voiced concerns about unassigned fund balance.

Mr. John Cato, 109 Walnut St., Lowell, NC, voiced concerns about politicians, gun control, etc.; supports the reinstatement of capital punishment by a vote of the citizenry.

Chairman Philbeck requested his contact information and offered to put him in touch with the correct people.

Mr. Cato's stated he has called every politician in the State.

Mr. Larry Simonds, 1603 Power Dr., Lowell, NC, commended the County Manager for doing a great job for Gaston County; acknowledged Mr. Matt Rhoten, Assistant County Manager, for his assistance earlier in the day; spoke in favor of downsizing of government; cited the increase in property tax revenue due to the revaluation; urged the BOC to not adopt the budget, go to an interim budget instead and study further.

Chairman Philbeck called for questions from the BOC; none was heard.

Chairman Philbeck called for a motion to close the Public Hearing.

On motion introduced by Commissioner Chad Brown and seconded by Commissioner Jack Brown, the BOC unanimously closed the Public Hearing.

To Consider Adoption of the FY2020 Gaston County Budget

**2019-161 Commissioner Philbeck – Adoption of the FY2019-2020 Gaston County Budget Ordinance**

Commissioner Fraley introduced the motion to approve the FY2019-2020 Gaston County Budget Ordinance as presented and Commissioner Jack Brown provided the second for the purpose of discussion.

Chairman Philbeck called for discussion.

Commissioner Hovis commended staff for their hard work on the budget. Noting that he did not feel there was a single item extremely out of line, he warned of a day of reckoning in terms of understanding what the County is doing with taxes; the current process takes a house valued at \$100k to \$124k after revaluation - that resident's taxes went from \$870 to \$1,042 at the proposed \$0.84/\$100 tax rate; this equates to an 18.72% increase; the County has many pent-up needs from the 2015 Revaluation; the Board did not raise taxes which resulted in a loss of approximately \$6M in revenue and a decrease in the fund balance; now the County has new needs (911 Emergency Communications Center, etc.); staff will have to make deeper budget cuts

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in the next two or three years; the County was fortunate that voters approved a ¼ cents sales tax that was enacted in October and \$2.7M has been paid to the County from that tax in the first five months. He concluded that he cannot vote to approve the budget due to the increase to taxpayers but acknowledged that it is all needed. He added that revaluation can't be the only answer for the County's budget concerns.

Commissioner Worley advised he agrees with most of what is in the budget as presented; appreciates staff's work and the work of his fellow Commissioners on the budget. He noted that under the current tax rate the anticipated revenues would be \$25M or more; reducing the tax rate by three cents will net a gain of \$18M+ in revenue. He stated that he supports a larger tax rate decrease for the citizens; another one-cent reduction would still yield \$16M+ in increased revenues. He cited Commissioner Hovis' example and noted that even at the revenue neutral rate (.079) the property owner would still pay \$109 more in taxes. He expressed his disappointment that the employer 401(k) contribution was cut after the BOC had agreed to establish it - only jurisdiction in the County that does not offer a 401(k) contribution to their employees (with the exception of High Shoals); hope it can be addressed in the future; cannot support the budget but appreciates the work that went into it.

Commissioner Keigher advised that during the last revaluation the County was subject to losing millions of dollars but chose not to increase the tax rate to make up for the drop in property values. Instead, the County got through it by using fund balance. He asked how much had been taken from the fund balance within the last five years.

The County Manager responded approximately \$30M.

Commissioner Keigher cautioned that the County's bond rating is in jeopardy if this continues. He referenced an email from DHHS Council on Aging (COA) Director advising there are currently 86 guardianship cases and caseload sizes are double the State recommendation. He congratulated the Board and staff for adding one (1) full time and two (2) part time employees into the adult day care program; senior population is the fastest growing population in Gaston County; appealed to the Board to address affordable senior housing in the coming year.

Commissioner Chad Brown thanked the County Manager and staff for the meetings held on the budget; would like the BOC to find a way to do some things that are occurring in surrounding areas (i.e., competitive wages, 401(k), etc.) and would like 2020 to be the year of the County employee. He noted the BOC reviewed the budget thoroughly; BOC has added a lot of projects (i.e., Apple Creek, Cherryville and different projects) that will make the County a great place to live.

Commissioner Jack Brown advised the budget has increased by \$100M in the last ten years; in 2008 the budget was \$235M and today it is \$330M; you cannot continue to increase budget numbers and also cut taxes without making some cuts along the way – something has to give.

Commissioner Fraley thanked Mr. Simonds and Mr. Cato for their comments and Mr. Cato for his service to our Country. He advised the County is in a fund balance "rebuild" but after reviewing this budget, he feels the County should be able to cut the tax rate by five cents or more next year assuming the economy stays strong; he thanked staff for their involvement with the budget.

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Chairman Philbeck thanked staff for their work on the budget; advised he supports the budget; a vote for the budget is a vote to decrease the tax rate, restore sensible governance and cut wasteful spending. He noted that the Board looked carefully at potential cuts and explained that with revaluation and the increased tax burden on citizens, some Commissioners felt it was not the year to institute a 401(k) contribution; the BOC has increased employee pay for the past six years and also implemented a salary survey (even increasing salaries in areas the survey did not recommend). He recalled when he came on board the economy was bad with unemployment at 13.4%; the BOC didn't raise taxes even when other municipalities and counties did; thankfully funds were put aside by prior boards that afforded the County to be able to do that. Today the County has \$2.5M in fund balance (believes it is actually \$1M unassigned) and if one hurricane or major flood were to occur, it could wipe the County out; the only way the County can get money is to cut government or raise taxes. He cautioned revenue will not be recognized immediately once the tax bills go out; however, if the economy stays where it is and sales tax and property values continue to increase, the County will have more than enough to adequately fund the school system, take care of employee and citizen needs and cut the tax rate. He concluded that this is a sensible, workable, and conservative approach; it would be a big mistake to make more substantial cuts to the rate when the Board doesn't have actual numbers yet; that is why he is supporting this budget.

Chairman Philbeck called for the vote to adopt the FY2020 Gaston County Budget Ordinance and **2019-161** carried as follows and as set forth herewith:

Ayes: Commissioners Chad Brown, Jack Brown, Fraley, Keigher and Philbeck  
Nays: Commissioners Hovis and Worley

**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.

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**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.

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**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.



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## GASTON COUNTY, NORTH CAROLINA

## Exhibit I

GASTON COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
REVISED  
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 IMPROVEMENTS 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	\$ 1,487,316	\$ -	\$ -	\$ -	\$ -	\$ 895,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 2,682,701
FEES, LICENSES, & PERMITS	\$ 16,049,012	\$ 5,331,525	\$ 2,484,270	\$ 125,900	\$ -	\$ -	\$ 693,276	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE, FEDERAL, & GRANT REVENUE	\$ 3,194,815	\$ 3,197,599	\$ -	\$ 25,355,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,081,315	\$ -	\$ -	\$ 15,000	\$ -	\$ 21,682,091
TRANSFERS FROM OTHER FUNDS	\$ 1,608,000	\$ 8,406,150	\$ -	\$ 17,978,477	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ 3,631,480	\$ 16,881,064	\$ 9,374,219	\$ -	\$ -	\$ 34,844,398
FUND BALANCE APPROPRIATION	\$ 7,356,160	\$ 1,677,215	\$ -	\$ 990,000	\$ -	\$ -	\$ 166,950	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ 18,000,360
	\$ 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

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GASTON COUNTY, NORTH CAROLINA BUDGET ORIGINATOR APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2020																	
EXTENT II	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 IMPROVEMENTS FUND	SOLID WASTE FUND	SELF INSURANCE FUND	TOTAL
	GENERAL GOVERNMENT		\$ 338,565	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 66,951	\$ -	\$ -	\$ -	\$ 6,100,000	\$ -	\$ 21,652,091	\$ 61,745,605
	PUBLIC SAFETY		\$ 66,256	\$ -	\$ 2,471,728	\$ -	\$ -	\$ -	\$ 865,258	\$ -	\$ 5,296,727	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 74,989,918
	EDUCATION		\$ 57,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,924,219	\$ -	\$ -	\$ 60,858,741
	CULTURAL & RECREATIONAL		\$ 6,161,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 6,411,055
	HUMAN SERVICES		\$ 2,340,228	\$ 19,149,731	\$ -	\$ 44,397,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,887,364
	ECONOMIC & PHYSICAL DEVELOPMENT		\$ 3,019,167	\$ -	\$ -	\$ -	\$ 935,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500,000	\$ -	\$ -	\$ 15,454,552
	ENTERPRISE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,123,311	\$ -	\$ 10,123,311
	DEBT SERVICE		\$ 2,431,285	\$ 9,565	\$ 12,542	\$ 616,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,990,796	\$ 26,253,713	\$ -	\$ 1,154,190	\$ -	\$ 34,953,735
	TRANSFERS TO OTHER FUNDS		\$ 58,581,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 4,990,796	\$ 26,253,713	\$ 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														



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**2019-162 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)**

On motion introduced by Commissioner Fraley and seconded by Commissioner Jack Brown, the BOC unanimously adopted 2019-162 as follows:

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 11<sup>th</sup> day of June, 2019.

**2019-163 Commissioner Chad Brown – Approve Order to Levy and Collect Ad Valorem Tax for Gaston County Fire Service District**

On motion introduced by Commissioner Chad Brown and seconded by Commissioner Hovis, the BOC unanimously adopted **2019-163** as follows:

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¢

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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.

**2019-164 Commissioner Chad Brown – Approve Order to Levy and Collect Ad Valorem Tax for Long Shoals Fire Protection District**

On motion introduced by Commissioner Chad Brown and seconded by Commissioner Hovis, the BOC unanimously adopted **2019-164** as follows:

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.

**2019-165 Commissioner Chad Brown – Approve Order to Levy and Collect Ad Valorem Tax for South Gastonia Fire Protection District**

On motion introduced by Commissioner Jack Brown and seconded by Commissioner Hovis, the BOC unanimously approved **2019-165** as follows:

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,

COMMISSIONER'S COURT

JUNE 11, 2019

GASTON COUNTY, NORTH CAROLINA

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.

### Adjournment

Chairman Philbeck called for a motion to adjourn the Special Meeting.

On motion introduced by Commissioner Chad Brown and seconded by Commissioner Philbeck, the BOC unanimously adjourned the Special Meeting of June 11, 2019 at 6:45 pm.

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

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Tracy L. Philbeck, Chairman  
Gaston County Board of Commissioners

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Donna S. Buff  
Clerk to the Board

SEAL