



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Finance Board Action

File #: 22-289

Commissioner Worley - Finance - To Transfer All FY23 Budgeted Capital Items from the General Fund and the Tourism Fund to the General Government Capital Fund Totaling \$855,246.00

STAFF CONTACT

Brandy Decker - Finance - 704-866-3338

BUDGET IMPACT

Transfer \$807,818.00 from the General Fund and \$47,428.00 from the Tourism Fund to the Community Investment Fund. The total \$855,246.00 will then be transferred to the General Government Capital Fund.

Transfer funds within Fund 1000 from capital accounts to operating accounts. Net impact is zero for these changes

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

As part of the Chart of Accounts (COA) redesign project, the County established a multi-year General Government Capital Fund. All capitalizable items (>\$5,000) will be moved into the General Government Capital Fund. This is consistent with audit reporting and aligns with the purpose of the Community Investment Fund.

No additional appropriation of funds is necessary.

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	TKelgher	TPhillbeck	RWorley	Vote
2022-226	07/26/2022	BH	RW	A	AB	A	A	AB	AB	A	U

DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Dr. Kim S. Eagle COUNTY MANAGER

FROM: FIN Finance
Dept. Code Department Name

Tiffany Murray 7/11/2022
Department Director Date

REQUEST TYPE:

☐ Line-Item Transfer Within Department & Fund

☒ Line-Item Transfer Between Funds*

☐ Project Transfer Within Department & Fund

☐ Additional Appropriation of Funds*

☐ Line-Item Transfer Between Departments

* Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AMOUNT**
As it appears in Munis	4 3 3 5 6 7 4 2 6 5 Fund Dept Div SubDiv Prog SubProg Future Func Obj Proj XXXX XXX XXX XXXXX XXXXXX XXXXXX XXXX XX XXXXXX XXXXX	Whole dollars only
Ex. Employee Training	Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	Ex. \$5,000 Ex. (\$5,000)
see attached		

JUSTIFICATION FOR REQUEST:

As part of the Chart of Accounts restructure project, all capitalizable items are being moved to the General Government Capital Fund. This is consistent with audit reporting and aligns with the purpose of the Community Investment Fund.

** 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.

Gaston County Budget Change Request

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Description	Account Number	Amount
Furn/Equip>\$5,000	4005-EMS-000-00000-Annual-PayGo23-0000-02-540002-	\$200,000.00
Furn/Equip>\$5,000	4005-GPD-200-00000-Annual-PayGo23-0000-02-540002-	\$6,209.00
Furn/Equip>\$5,000	4005-GPD-000-00000-Annual-PayGo23-0000-02-540002-	\$16,000.00
Furn/Equip>\$5,000	4005-GPD-201-00000-Annual-PayGo23-0000-02-540002-	\$35,000.00
Furn/Equip>\$5,000	4005-ITS-000-00000-Annual-PayGo23-0000-01-540002-	\$23,000.00
Furn/Equip>\$5,000	4005-PRK-360-00000-Annual-PayGo23-0000-01-540002-	\$62,359.00
Furn/Equip>\$5,000	4005-PWK-191-00000-Annual-PayGo23-0000-01-540002-	\$10,000.00
Furn/Equip>\$5,000	4005-PWK-192-00000-Annual-PayGo23-0000-01-540002-	\$50,000.00
Motor Vehicles	4005-CSS-290-29001-Annual-PayGo23-0000-05-540003-	\$80,250.00
Bld Imp: Receiving Home Remodel	4005-DSS-000-00000-Annual-PayGo23-0000-05-540005-P2302	\$300,000.00
Furn/Equip>\$5,000	4005-CSS-292-00000-Annual-PayGo23-0000-04-540002-	\$10,000.00
Furn/Equip>\$5,000	4005-EMG-000-00000-Annual-PayGo23-0000-02-540002-	\$15,000.00
Furn/Equip>\$5,000	1000-EMS-000-00000-000000-000000-0000-02-540002-	(\$200,000.00)
Furn/Equip>\$5,000	1000-GPD-200-00000-000000-000000-0000-02-540002-	(\$6,209.00)
Furn/Equip>\$5,000	1000-GPD-000-00000-000000-000000-0000-02-540002-	(\$16,000.00)
Furn/Equip>\$5,000	1000-GPD-201-00000-000000-000000-0000-02-540002-	(\$35,000.00)
Furn/Equip>\$5,000	1000-ITS-000-00000-000000-000000-0000-01-540002-	(\$23,000.00)
Furn/Equip>\$5,000	1000-PRK-360-00000-000000-000000-0000-01-540002-	(\$62,359.00)
Furn/Equip>\$5,000	1000-PWK-191-00000-000000-000000-0000-01-540002-	(\$10,000.00)
Furn/Equip>\$5,000	1000-PWK-192-00000-000000-000000-0000-01-540002-	(\$50,000.00)
Motor Vehicles	1000-CSS-290-29001-000000-000000-0000-05-540003-	(\$80,250.00)
Buildings and Improvement	1000-DSS-000-00000-000000-000000-0000-05-540005-	(\$300,000.00)
Furn/Equip>\$5,000	1000-CSS-292-00000-000000-000000-0000-04-540002-	(\$10,000.00)
Furn/Equip>\$5,000	1000-EMG-000-00000-000000-000000-0000-02-540002-	(\$15,000.00)
Motor Vehicles	4005-TRM-000-00000-Annual-PayGo23-0000-07-540003-	\$47,428.00
Furn/Equip>\$5,000	2005-TRM-000-00000-000000-000000-0000-07-540002-	(\$47,428.00)
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	(855,246.00)
Transfer to Gen Gov Cap	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	855,246.00
Transfer from Gen Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	(807,818.00)
Transfer from Trsm Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-482005-	(47,428.00)
Transfer to CIF	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	807,818.00
Transfer to CIF	2005-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	47,428.00
Furn/Equip<\$5,000	1000-CSS-291-29102-000000-0000000-0000-05-520020-	\$2,000.00
Furn/Equip<\$5,000	1000-HRM-000-00000-0000000-0000000-0000-01-520020-	\$17,477.00
Furn/Equip<\$5,000	1000-TAX-000-00000-0000000-0000000-0000-01-520020-	\$12,000.00
Furn/Equip<\$5,000	1000-MGR-100-00000-0000000-0000000-0000-01-520020-	\$10,000.00
Furn/Equip<\$5,000	1000-CSS-291-29103-000000-0000000-0000-05-520020-	\$2,000.00
Furn/Equip>\$5,000	1000-CSS-291-29102-000000-0000000-0000-05-540002-	(\$2,000.00)
Furn/Equip>\$5,000	1000-HRM-000-00000-0000000-0000000-0000-01-540002-	(\$17,477.00)
Furn/Equip>\$5,000	1000-TAX-000-00000-0000000-0000000-0000-01-540002-	(\$12,000.00)
Furn/Equip>\$5,000	1000-MGR-100-00000-0000000-0000000-0000-01-540002-	(\$10,000.00)
Buildings and Improvement	1000-CSS-291-29103-000000-0000000-0000-05-540005-	(\$2,000.00)
Buildings and Improvement	1000-DSS-000-00000-000000-0000000-0000-05-540005-	(\$50,000.00)
Repr & Mntc: Rcvng Home Remodel	1000-DSS-000-00000-000000-0000000-0000-05-530023-P2302	\$50,000.00
Vehicle Prep	1000-BDS-231-00000-000000-0000000-0000-07-530052-22000	\$1,156.00
Vehicle Prep	1000-DSS-000-00000-000000-0000000-0000-05-530052-	\$1,156.00
Vehicle Prep	1000-DSS-000-00000-InstFn-VLP2022-0000-05-530052-P2202	\$1,156.00
Vehicle Prep	1000-GPD-200-00000-000000-0000000-0000-02-530052-	\$5,216.00
Vehicle Prep	1000-HLT-252-00000-000000-0000000-0000-05-530052-	\$2,462.00
Vehicle Prep	1000-HLT-252-00000-000000-0000000-0000-05-530052-22000	\$2,462.00
Vehicle Prep	1000-LIB-000-00000-000000-0000000-0000-04-530052-	\$1,306.00

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Description	Account Number	Amount
Vehicle Prep	1000-PRK-000-00000-000000-0000000-0000-04-530052-	\$1,156.00
Vehicle Prep	1000-PWK-191-00000-000000-0000000-0000-01-530052-	\$1,336.00
Vehicle Prep	1000-EMS-000-00000-000000-0000000-0000-02-530052-	\$75,186.00
Vehicle Prep	1000-GPD-000-00000-000000-0000000-0000-02-530052-	\$220,714.00
Motor Vehicles: FY22 LP	1000-BDS-231-00000-000000-0000000-0000-07-540003-22000	(\$1,156.00)
Motor Vehicles	1000-DSS-000-00000-000000-0000000-0000-05-540003-	(\$1,156.00)
Motor Vehicles: FY22 LP	1000-DSS-000-00000-InstFn-VLP2022-0000-05-540003-P2202	(\$1,156.00)
Motor Vehicles	1000-GPD-200-00000-000000-0000000-0000-02-540003-	(\$5,216.00)
Motor Vehicles	1000-HLT-252-00000-000000-0000000-0000-05-540003-	(\$2,462.00)
Motor Vehicles: FY22 LP	1000-HLT-252-00000-000000-0000000-0000-05-540003-22000	(\$2,462.00)
Motor Vehicles	1000-LIB-000-00000-000000-0000000-0000-04-540003-	(\$1,306.00)
Motor Vehicles	1000-PRK-000-00000-000000-0000000-0000-04-540003-	(\$1,156.00)
Motor Vehicles	1000-PWK-191-00000-000000-0000000-0000-01-540003-	(\$1,336.00)
Motor Vehicles	1000-EMS-000-00000-000000-0000000-0000-02-540003-	(\$75,186.00)
Motor Vehicles	1000-GPD-000-00000-000000-0000000-0000-02-540003-	(\$220,714.00)