



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Financial and Management Services - Budget Board Action

File #: 25-325

Commissioner Brown - Financial and Management Services - To Approve the Carry Forward of an Estimated \$5,739,946.17 from FY 2025 into FY 2026

STAFF CONTACT

Elizabeth McGee - Financial & Management Services - 704-866-3171

BUDGET IMPACT

The final budget impact is to be determined depending on final account balances at year close. At the time of submission, the maximum amount to be carried forward with approval of this action is \$5,537,939.48. The attached list includes operating encumbrances (as described in the FY 2026 adopted Budget Ordinance) and other non-grant or capital project requests (ex. donations) that require Board approval. The list does not include multi-year grant and capital project requests that have received prior Board approval as described in the FY 2026 adopted Budget Ordinance.

BACKGROUND

County departments submit annual carry forward requests for funds needed to complete projects that are continuing beyond the end of the fiscal year. The amounts included on the attached list represent current encumbrances and/or account balances as of 6/13/25 and are subject to change.

POLICY IMPACT

This will continue to fund programs and projects that have prior Board approval, either in the budget process or in separate appropriations/amendments made through Board Actions throughout the year (eg. acceptance of a grant award).

ATTACHMENTS

Carry Forward List

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	SShehan	Vote
2025-212	06/24/2025	BH	JB	A	A	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

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

FY2025 - FY2026 Carry Forwards

Amounts are estimates based on a 6/13/25 Munis report.

Type	Amount Type	AccountNumber	Munis Account Desc	Justification	Amount
Other - Donation	Entire Balance	1000-CES-000-00000-Donatn-0000000-0000-07-520019-	Donations Expense - Clients	Donations needed for programs in future years	\$ -
Other - Donation	Entire Balance	1000-CSS-272-00000-ADLTDC-0000000-0000-05-520019-	Donations	Donations needed for programs in future years	\$ 2,803.56
Other - Donation	Entire Balance	1000-CSS-272-00000-AdtNut-0000000-0000-05-520019-15259	Donations	Donations needed for programs in future years	\$ 40,108.48
Other - Donation	Entire Balance	1000-css-291-00000-Donatr-0000000-0000-05-520019-	Donations Expense	Dollars needed to provide for survivors in the community	\$ 58,183.84
Other - Donation	Entire Balance	1000-CSS-291-00000-ThrdHp-0000000-0000-05-520019-	Donations Expense	Dollars needed to begin contract processes for fundraising event	\$ 50,000.00
Other - Donation	Entire Balance	1000-CSS-291-29102-0000000-0000000-0000-05-540005-08321	Shelter Building Fund	Donations needed for programs in future years	\$ 2,346.89
Other - Donation	Entire Balance	1000-CSS-291-29102-Donatn-0000000-0000-05-520019-	Donations Expense	Donations needed for programs in future years	\$ 319,491.19
Other - Donation	Entire Balance	1000-CSS-291-29103-Donatn-0000000-0000-05-520019-	Donations Expense	Donations needed for programs in future years	\$ 20,263.12
Other - Donation	Entire Balance	1000-CSS-291-29103-KaraCl-0000000-0000-05-520019-	Donations Expense - Clients	Donations needed for programs in future years	\$ 5,103.12
Other - Donation	Entire Balance	1000-CSS-292-00000-SRGAME-0000000-0000-04-520002-	Program Supplies	Remaining Funds that have been fundraised and appropriated by the board.	\$ 22,137.68
Other - Donation	Entire Balance	1000-DSS-271-00000-Adoptn-0000000-0000-05-520019-19072	Donations: Adoption	Donations needed for programs in future years	\$ 857.19
Other - Donation	Entire Balance	1000-DSS-271-00000-FostCr-Links01-0000-05-520019-13263	Donations: Links	Donations needed for programs in future years	\$ -
Other - Donation	Entire Balance	1000-DSS-272-00000-Adtsvc-0000000-0000-05-520019-	Donations	Donations needed for programs in future years	\$ 14,185.25
Other - Donation	Entire Balance	1000-GPD-200-00000-000000-0000000-0000-02-520019-	Donations Expense	Donations needed for programs in future years	\$ 18,495.95
Other - Donation	Entire Balance	1000-GPD-200-00000-MedCar-0000000-0000-02-530015-	Medical Care	Donations needed for programs in future years	\$ 10,392.71
Other - Excess Fees	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520002-15252	Prog Sup: Carolina Access Exce	Medicaid Excess Fee Revenues required by State to be carried forward	\$ 49,823.05
Other - Excess Fees	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520007-15252	Misc Supp/Exp: Excess CA Fees	Medicaid Excess Fee Revenues required by State to be carried forward	\$ 4,714.85
Other - Excess Fees	Entire Balance	1000-HLT-250-00000-CHENut-0000000-0000-05-520002-20053	ProgSup: FY19 Excess Nutr Fees	Excess Fee Revenue required by the State to be carried forward	\$ 8,597.35
Other - Excess Fees	Entire Balance	1000-HLT-250-00000-CHENut-0000000-0000-05-520007-20053	Misc Supp/Exp: Excess CA Fees	Excess Fee Revenue required by the State to be carried forward	\$ 2,000.00
Other - Excess Fees	Entire Balance	1000-HLT-250-00000-CHENut-0000000-0000-05-520011-20053	EE Train-FY19 Excess Nutr Fee	Excess Fee Revenue required by the State to be carried forward	\$ 0.30
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-FamPln-0000000-0000-05-520002-17255	Prog Sup: Excess Fee Revenue	Excess Fee Revenue required by the State to be carried forward	\$ 152,900.56
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-FamPln-0000000-0000-05-520005-17255	Food and Prov-FY16ExcessGY/FP	Excess Fee Revenue required by the State to be carried forward	\$ 2,335.54
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-FamPln-0000000-0000-05-520007-17255	MiscSupp/Exp:Excess GY/FP fees	Excess Fee Revenue required by the State to be carried forward	\$ 10,000.00
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-FamPln-0000000-0000-05-520020-17255	Furn/Equip<\$5K-FY16 Excess GY	Excess Fee Revenue required by the State to be carried forward	\$ 28,324.00
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-STDHIV-0000000-0000-05-520002-14236	Prog Sup: STD/TB/CD Excess Fee	Excess Fee Revenue required by the State to be carried forward	\$ 83,622.42
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-STDHIV-0000000-0000-05-520005-14236	Food: STD/TB/CD Excess Fees	Excess Fee Revenue required by the State to be carried forward	\$ 23,317.88
Other - Excess Fees	Entire Balance	1000-HLT-253-00000-STDHIV-0000000-0000-05-520007-14236	MscSupp/Exp:Excess Fees STD/TB	Excess Fee Revenue required by the State to be carried forward	\$ 5,000.00
Other - Operating	Encumbrance	1000-BDS-232-00000-DEBRIS-0000000-0000-07-530010-	Prof Svcs:Debris/Trash Removal	Remaining fees budgeted for code case abatement.	\$ 89,234.85
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-520020-	Furn/Equip<\$5K	May not arrive before 6/30/2025	\$ 56,444.64
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-530003-	OtherCommunications	May not arrive before 6/30/2025	\$ 6,142.50
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-530010-	Professional Services	Pending invoice	\$ 68,000.00
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-530015-	Other Services	Pending invoice	\$ 64,259.76
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-530023-	Repairs and Maint.	Work may not be finished before 6/30/25	\$ 42,149.95
Other - Operating	Encumbrance	1000-EMS-000-00000-000000-0000000-0000-02-530052-	Vehicle Prep	May not arrive before 6/30/2025	\$ 11,851.28
Other - Operating	Encumbrance	1000-GPD-000-00000-000000-0000000-0000-02-520007-	Miscellaneous Supplies/Expense	Items will not be delivered in time.	\$ 59,796.00
Other - Operating	Encumbrance	1000-GPD-000-00000-000000-0000000-0000-02-530029-	Software Rental	Services will not be completed in time.	\$ 13,941.34
Other - Operating	Encumbrance	1000-GPD-000-00000-000000-0000000-0000-02-530052-	Vehicle Prep	Items will not be delivered in time.	\$ -
Other - Operating	Encumbrance	1000-LIB-000-00000-000000-0000000-0000-04-520020-	Furn/Equip<\$5K	Panels may not be installed by June 30, 2025	\$ 5,532.00
Other - Operating	Encumbrance	1000-LIB-350-00000-000000-0000000-0000-04-520020-	Furn/Equip<\$5K	Panels may not be installed by June 30, 2025	\$ 5,762.66

FY2025 - FY2026 Carry Forwards

Amounts are estimates based on a 6/13/25 Munis report.

Type	Amount Type	Account Number	Munis Account Desc	Justification	Amount
Other - Operating	Encumbrance	1000-PRK-000-00000-0000000-0000-04-530023-	Repairs and Maint.	We will need to add funds to the contract due to us still having an extensive amount of damage at our parks that need clean-up from Hurricane Helene.	\$ 146,100.00
Other - Operating	Encumbrance	1000-PRK-360-00000-0000000-0000-01-530023-	Repairs and Maint.	We will need to add funds to the contract due to us still having an extensive amount of damage at our parks that need clean-up from Hurricane Helene.	\$ 54,155.00
Other - Operating	Entire Balance	1000-BOC-000-00000-0000000-0000-01-530010-22049	Prof Svcs: Piedmont Lithium	Due Diligence account for Piedmont Lithium Mining	\$ 104,146.68
Other - Operating	Entire Balance	1000-CSS-272-00000-AdtNut-MealsWh-0000-05-520002-L0002	Prog Supplies: Mobile Food Pan	Multi-year grant	\$ 2,000.00
Other - Operating	Entire Balance	1000-CSS-272-00000-AdtNut-MealsWh-0000-05-520005-L0002	Food & Prov: Mobile Food Pantr	Multi-year grant	\$ 5,000.00
Other - Operating	Entire Balance	1000-CSS-272-00000-AdtNut-MealsWh-0000-05-520015-L0002	Advertising: Mobile Food Pantr	Multi-year grant	\$ 500.00
Other - Operating	Entire Balance	1000-CSS-272-00000-AdtNut-MealsWh-0000-05-520020-21585	Furn/Equip<\$5K-MOWNC/SECU Grnt	Multi-year grant	\$ 1,443.21
Other - Operating	Entire Balance	1000-CSS-272-00000-AdtNut-MealsWh-0000-05-530002-21602	Phone Service	Multi-year grant	\$ 10,975.98
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520002-L0004	Prog Supp: CACNC: FY21 Duke En	Local grant	\$ 12,416.45
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520002-L0006	ProgSupp: CACNC FY22 Duke Endo	Local grant	\$ 7,000.00
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520005-L0004	Food&Prov-CACNC:FY21DukeEndow	Local grant	\$ 2,217.87
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520007-L0004	MiscSupplExp-CACNC:FY21Duke	Local grant	\$ 3,842.91
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520011-L0004	Empl Train: CACNC: FY21 Duke E	Local grant	\$ 10,000.00
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520020-L0004	F/E<\$5K: CACNC: FY21 Duke Endo	Local grant	\$ 15,000.00
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-520020-L0006	F/E<\$5K: CACNC FY22 Duke Endow	Local grant	\$ 8,000.00
Other - Operating	Entire Balance	1000-CSS-291-29103-000000-0000000-0000-05-530010-L0004	ProfSvcs: CACNC: FY21 Duke End	Local grant	\$ 4,643.85
Other - Operating	Entire Balance	1000-DSS-000-00000-000000-0000000-0000-05-520020-	Furn/Equip<\$5K	PO for Child Welfare iPads	\$ 323,582.84
Other - Operating	Entire Balance	1000-DSS-000-00000-Fleet1-0000000-0000-05-530052-	Vehicle Prep	The vehicles that go with these accounts are not yet completed and issued out	\$ 8,097.30
Other - Operating	Entire Balance	1000-GPD-000-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 121,556.79
Other - Operating	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520002-18130	Program Suppl-FY18 CaroMontCHA	Ongoing Community Health Assessment funds required to be carried forward for use	\$ 2,000.00
Other - Operating	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520005-18130	Food&Prov: FY18 CaroMont CHA	Ongoing Community Health Assessment funds required to be carried forward for use	\$ 3,057.81
Other - Operating	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520005-19565	Food: NCPHA Hlt Dept Award	Ongoing Grant/Award Funds required to be carried forward	\$ 691.72
Other - Operating	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520011-18130	EmplTrn: FY18 CaroMont CHA	Ongoing Community Health Assessment funds required to be carried forward for use	\$ 845.40
Other - Operating	Entire Balance	1000-HLT-000-00000-000000-0000000-0000-05-520020-15277	F/E<\$5K: HER Incentives #4	Medicaid Incentives required to be carried forward for use	\$ 206,495.91
Other - Operating	Entire Balance	1000-HLT-000-00000-MedMax-0000000-0000-05-530005-22MCS	Janitorial Services	Ongoing Medicaid Cost Settlement funds required to be carried forward	\$ 0.71
Other - Operating	Entire Balance	1000-HLT-000-00000-MedMax-0000000-0000-05-530010-21003	Professional Services	Ongoing Medicaid Cost Settlement funds required to be carried forward	\$ 779,900.23
Other - Operating	Entire Balance	1000-HLT-000-00000-MedMax-0000000-0000-05-530010-22MCS	Professional Services	Ongoing Medicaid Cost Settlement funds required to be carried forward	\$ 386,680.90
Other - Operating	Entire Balance	1000-HLT-000-00000-MedMax-0000000-0000-05-560000-21011	Hudson Roof Replacement	Ongoing Medicaid Cost Settlement funds required to be carried forward - will trf to capital fund when additional funds are appropriated	\$ 1,025,000.00
Other - Operating	Entire Balance	1000-HLT-250-00000-000000-0000000-0000-05-520002-16265	ProgSupp-FY16 NFP-RISE	Ongoing State Grant Funds required to be carried forward	\$ 90.82
Other - Operating	Entire Balance	1000-HLT-250-00000-000000-0000000-0000-05-530010-13283	Prof Srv: CDC-YRB Survey	Ongoing APPCNC-CDC Grant required to be carried forward for use	\$ 3,493.90
Other - Operating	Entire Balance	1000-HLT-250-00000-TeenPg-0000000-0000-05-520002-16241	Program Suppl-SHIFT NC Funds	Ongoing SHIFT Grant	\$ 338.22
Other - Operating	Entire Balance	1000-HLT-250-00000-TeenPg-0000000-0000-05-520005-16241	Food: SHIFT NC Funds	Ongoing SHIFT Grant	\$ 710.00

FY2025 - FY2026 Carry Forwards

Amounts are estimates based on a 6/13/25 Munis report.

Type	Amount Type	AccountNumber	Munis Account Desc	Justification	Amount
Other - Operating	Entire Balance	1000-HLT-250-00000-TeenPg-00000000-0000-05-530002-16241	Phone Svc: SHIFT NC Funds	Ongoing SHIFT Grant	\$ 334.65
Other - Operating	Entire Balance	1000-HLT-250-00000-TeenPg-00000000-0000-05-530015-16241	Other Services-SHIFT NC Funds	Ongoing SHIFT Grant	\$ 1,579.76
Other - Operating	Entire Balance	1000-HLT-252-00000-0000000-00000000-0000-05-530010-18147	Prof Srv: Env Hlt Excess Fees	Excess Fee Revenue required by the State to be carried forward	\$ 324,235.38
Other - Operating	Entire Balance	1000-HLT-253-00000-0000000-00000000-0000-05-520005-11241	Food: Quality Improv Course	Ongoing Grant Funds required to be carried forward	\$ 1,124.34
Other - Operating	Entire Balance	1000-HLT-253-00000-0000000-00000000-0000-05-520005-15233	Food: GSK Recog Award	Ongoing Grant Funds required to be carried forward	\$ 2,741.31
Other - Operating	Entire Balance	1000-HLT-253-00000-0000000-00000000-0000-05-520005-15239	Food: CHS Perceptor Project	Ongoing Grant Funds required to be carried forward	\$ 16,124.21
Other - Operating	Entire Balance	1000-HLT-253-00000-0000000-00000000-0000-05-520020-15239	Furn/Equip<\$5K-CHS Preceptor	Ongoing Grant Funds required to be carried forward	\$ 956.04
Other - Operating	Entire Balance	1000-HLT-253-00000-FamPln-00000000-0000-05-520011-21025	Training: Upstream FP	Ongoing State Grant Funds required to be carried forward	\$ 36,000.00
Other - Operating	Entire Balance	1000-MGR-000-00000-0000000-00000000-0000-01-530010-	Professional Services	Polimorphic contract	\$ 65,000.00
Other - Operating	Entire Balance	1000-PWK-192-00000-0000000-00000000-0000-01-530023-18084	Various Repairs	For ongoing maintenance and repairs	\$ 121,613.85
Other - Operating	Entire Balance	1000-SHF-000-00000-Fleet1-00000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 104,933.59
Other - Operating	Entire Balance	2020-GPD-000-00000-0000000-00000000-0000-02-530043-AFIPD	Asset Forfeitures	Special Revenue Fund	\$ 94,421.54
Other - Operating	Entire Balance	2020-GPD-000-00000-0000000-00000000-0000-02-530043-AFTPD	Asset Forfeitures	Special Revenue Fund	\$ 211,164.87
Other - Operating	Entire Balance	2020-GPD-000-00000-0000000-00000000-0000-02-530048-	Drug Lab Supplies	Special Revenue Fund	\$ 269.48
Other - Operating	Entire Balance	2025-GPD-000-00000-0000000-00000000-0000-02-530045-CSTPD	Controlled Substance Tax	Special Revenue Fund	\$ 53,685.92
Other - Operating	Entire Balance	1000-BDS-230-00000-Fleet1-00000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 5,538.40
Other - Operating	Entire Balance	1000-BDS-232-00000-Fleet1-00000000-0000-07-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 170.00
Other - Operating	Entire Balance	1000-EMS-000-00000-Fleet1-00000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 69,171.43
Other - Operating	Entire Balance	1000-GPD-200-00000-Fleet1-00000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 10,809.23
Other - Operating	Entire Balance	1000-GPD-201-00000-Fleet1-00000000-0000-02-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 548.77
Other - Operating	Entire Balance	1000-HLT-252-00000-Fleet1-00000000-0000-05-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 2,941.41
Other - Operating	Entire Balance	1000-NAT-000-00000-Fleet1-00000000-0000-07-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 846.60
Other - Operating	Entire Balance	1000-PRK-000-00000-Fleet1-00000000-0000-01-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 1,224.64
Other - Operating	Entire Balance	1000-PRK-360-00000-Fleet1-00000000-0000-01-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 6,043.57
Other - Operating	Entire Balance	1000-PWK-000-00000-Fleet1-00000000-0000-01-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 44.66
Other - Operating	Entire Balance	1000-PWK-191-00000-Fleet1-00000000-0000-01-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 21.40
Other - Operating	Entire Balance	1000-PWK-192-00000-Fleet1-00000000-0000-01-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 274.38
Other - Operating	Entire Balance	2005-TRM-000-00000-Fleet1-00000000-0000-07-530052-	Vehicle Prep	FY25 vehicle purchases not yet completed	\$ 22.33
Grand Total					\$ 5,739,946.17

FOR INFORMATION ONLY: Approved to carry forward by FY 2026 Budget Ordinance

Type	Amount Type	AccountNumber	Munis Account Desc	Justification	Amount
Capital - Approved by Budget Ordinance					\$ 13,766,070.58
Grant - Approved by Budget Ordinance					\$ 5,557,624.37
Grand Total					\$ 19,323,694.95