



# Gaston County

Gaston County  
Board of Commissioners  
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## Financial and Management Services - Finance Board Action

File # 26-026

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings From October 1, 2025, Through December 31, 2025 (\$57,727 79) in FY26

### STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

### BUDGET IMPACT

Appropriation of \$57,727 79 for FY26 accumulated investment earnings from October 1, 2025, through December 31, 2025

### BACKGROUND

The County has received federal drug forfeitures, controlled substance abuse tax funds, ROAP funds, and NC OSBM funds. All funds have earned interest which must be spent in the same manner as the proceeds. This Board Action appropriates \$57,727 79 in investment earnings on the funds from October 1, 2025, through December 31, 2025

### 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	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeigher	SShehan	Vote
2026-025	01/27/2026	BH	SS	A	A	A	A	A	A	A	U

### DISTRIBUTION

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

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

**TO:** Matthew Rhoten, County Manager

**FROM:**

FIN

Finance

Dept. Code

Department Name

Kyle Sutherland

Department Director

1/12/2026

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

ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Ex. (\$5,000.00) Ex. \$5,000.00
Interest Earnings-SHF StDirGrt	1000-NDP-000-00000-OSBMDI-0000000-0000-02-444001-G0108	\$ (859.77)
Furn/Equip<\$5K-SHF StateDirct	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0108	\$ 859.77
Interest Earnings-SHF StDirGrt	4005-NDP-000-00000-OSBMDI-0000000-0000-02-444001-G0108	\$ (732.39)
Motor Vehicles:GPD StateDirctd	4005-GPD-000-00000-000000-0000000-0000-02-540003-G0108	\$ 732.39
Interest Earnings-NC OSBM SHF	1000-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0143	\$ (572.20)
Furn/Equip<\$5K-NC OSBM SHF Grt	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0143	\$ 572.20
Interest Earnings	1000-NDP-000-00000-000000-0000000-0000-02-444001-G0089	\$ (1,149.23)
Other Services-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-530015-G0089	\$ 1,149.23
Interest Earnings - EDTAP	1000-NDP-000-00000-ROAPAc-0000000-0000-05-444001-	\$ (735.22)
Interest Earnings - RGP	1000-NDP-000-00000-ROAPAc-0000000-0000-05-444001-	\$ (412.03)
Transportation of Clients	1000-CSS-290-29001-000000-0000000-0000-05-560001-	\$ 1,147.25
Interest:Courthouse Renovation	4005-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0054	\$ (42,289.65)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	\$ 42,289.65
Interest Earnings	2025-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (3,496.56)
Controlled Substance Tax	2025-GPD-000-00000-000000-0000000-0000-02-530045-CSTPD	\$ 3,496.56
Interest Earnings - Justice	2020-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (3,135.26)
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFJPD	\$ 3,135.26
Interest Earnings - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (2,908.88)
Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFTPD	\$ 2,908.88

\$

\*\* 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**

Appropriation of accumulated investment earnings for October-December (Q2) of FY2026.

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