Gaston County

Gaston County
Board of Commissioners
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Financial and Management Services - Finance

Board Action

File #: 26-243

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Fund Balance from the General Fund for the Self Insurance Fund ***($10,000,000)*** for FY2026. To Appropriate Additional Revenue for the Social Services Beneficiary Fund ***($100,000)***

STAFF CONTACT

Kyle Sutherland - Finance Department - 704-866-3130

BUDGET IMPACT

- General Fund: Increase fund balance appropriation and transfers out by $10,000,000.
- Self Insurance Fund: Increase transfers in and expense by $10,000,000.
- Social Services Beneficiary Fund: Increase revenue and expense by $100,000.

BACKGROUND

Funds received in the Self Insurance Fund cover health, dental, and life insurance expenditures for active and retired employees. In FY2026, insurance costs increased above the level budgeted and an appropriation of fund balance in the General Fund and a transfer to the Self Insurance Fund are required to balance the fund.

In FY2026, the County paid out higher than expected expenditures for Representative Payees due to clients transferring from DSS custody. When clients leave DSS custody or become deceased, these remaining funds are transferred back to the Social Security Administration. This Board Action appropriates $100,000 to cover the additional expense.

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*
2026-204	**06/23/2026**	**TK**	**BH**	**A**	**A**	**AB**	**A**	**A**	**A**	**A**	**U**

DISTRIBUTION:

Laserfiche Users

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

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Mr. Matthew Rhoten, County Manager

FROM:

FIN — Dept. Code
Finance — Department Name

Kyle Sutherland — Department Director
6/23/2026 — 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-XXXXX-XXXXXX-XXXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	**AMOUNT**** Ex. ($5,000.00) Ex. $5,000.00
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (10,000,000.00)
Transfer to Self Insurance Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-588000-	$ 10,000,000.00
Transfer from General Fund	8000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	$ (10,000,000.00)
Claims	8000-000-000-00000-Health-ActEmpl-0000-01-510201-	$ 6,000,000.00
Claims	8000-000-000-00000-Phmrcy-ActEmpl-0000-01-510201-	$ 4,000,000.00
Beneficiary Needs	2000-DSS-000-00000-000000-0000000-0000-05-570008-	$ 100,000.00
Beneficiary SSA/SSI	2000-DSS-000-00000-000000-0000000-0000-05-410209-	$ (100,000.00)
		$ -

** 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:

To appropriate General Fund fund balance and transfer to Self Insurance fund to cover expenses. Funds received in Fund 8000 cover health, dental, and life insurance for active and retired employees. BCR also to increase Social Services Benefeciary Fund revenue and expenses to cover additional expenses.