



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Tourism Development Board Action

File #: 25-359

Commissioners Brown & Fraley - Tourism Development - To Approve the Appropriation and Carry Forward of Tourism Strategic Reserve Funds Into the Tourism Advertising Account to Host FY2025 American Legion Junior and Senior State Baseball Tournaments **(\$30,000)**

STAFF CONTACT

Michael Applegate - Tourism Development - 704-813-0144

BUDGET IMPACT

Appropriation of \$30,000 of Tourism Strategic Reserves (Tourism fund balance) derived from the 3% County Occupancy Tax for Advertising expenditures. No impact to General Fund. Tourism fund balance totaled \$2,071,464 as of the FY24 audit.

This Board Action also approves the carry forward of this \$30,000 appropriation to FY26 due to timing/year end processes.

BACKGROUND

The Tourism Advertising account provides for destination marketing and promotion as well as group event hosting needs. The events booked with these funds offer a substantial return on investment for Gaston County's local tourism industry. The \$30,000 requested will directly increase business sales.

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	TKelgher	SShehan	Vote
2025-232	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

GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM: _____ Tourism Development
Dept. Code Department Name

Michael Applegate 6/19/2025
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	<div>4335674265 Fund Dept Div SubDiv Prog SubProg Future Func Obj Proj XXXX XXX XXX XXXXX XXXXXX XXXXXX XXXX XX XXXXXX XXXXX</div>	Ex. \$5,000.00 Ex. (\$5,000.00)
Ex. Employee Training	Ex. 1000-BGT-000-00000-0000000-00000000-0000-01-520011-	
Fund Balance Appropriated	2005-NDP-000-00000-FBApro-00000000-0000-99-490000-	(\$30,000)
Advertising	2005-TRM-000-00000-0000000-00000000-0000-07-520015-	\$30,000

JUSTIFICATION FOR REQUEST:

This BCR transfers \$30,000 from Fund Balance for Sponsorship supporting Cherryville American Legion Post 100 to Host 2025 American Legion Junior and Senior State Baseball Tournaments. Junior dates July 19 through July 23. Senior dates July 26 through July 30.

** 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.