

### **Gaston County**

Gaston County Board of Commissioners www.gastongov.com

## Financial and Management Services - Finance

#### **Board Action**

File #: 25-296

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings from January 1, 2025, through March 31, 2025 (\$70,970.58) in FY25. Appropriate Reconciled Accumulated Investment Earnings from July 1, 2023, through June 30, 2024 (\$7,978.40) in FY25. Total Appropriation is \$78,948.98

#### STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

#### **BUDGET IMPACT**

Appropriation of \$70,970.58 for FY25 accumulated investment earnings from January 1, 2025, through March 31, 2025. Appropriation of \$7,978.40 for FY24 reconciled accumulated investment earnings from July 1, 2023, through June 30, 2024.

#### **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 \$70,970.58 in investment earnings on the funds from January 1, 2025, through March 31, 2025, and \$7,978.40 in investment earnings on the funds from July 1, 2023, through June 30, 2024. The total appropriation is \$78,948.98.

#### **POLICY IMPACT**

N/A

#### **ATTACHMENTS**

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Budget Change Request (BCR)

										THE WAY	
				C	O NOT TYPE	BELOW THIS	LINE		/ // // :		
	. Buff, Clerk t ne Board of C					ereby certify	that the	above	is a tr	ue and correct col	py of action
NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFraley	BHo	vis 🏰	TKeigher SSheha	n Vote
2025-167	05/27/2025	TK	JB	Α	Α	Α	Α	Α		A	U
DISTRIBU	TION:									e Milliografia e de la composición de l La composición de la	

	GASTON COUNTY	De anticipativo de concentração a como um escreto que Vivido está considera de la considera de	
	BUDGET CHANGE REQUEST (BCR)		
то:	Matthew Rhoten, County Manager		
FROM:	FIN Finance		
	Dept. Code Department Name	I	
		ı	
	Kyle Sutherland 5/9/25		
	Department Director Date		
REQUEST TYPE:	<ul> <li>Line-Item Transfer Within Department &amp; Fund</li> <li>□ Project Transfer Within Department &amp; Fund</li> <li>□ Line-Item Transfer Between Departments</li> <li>□ Line-Item Transfer Between Funds*</li> <li>☑ Additional Appropriation of Funds*</li> <li>*Requires resolution by the Board of Commissioners</li> </ul>		
ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AMOUNT**	
As it appears in Munis	Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj	AWOON	
Ex. Employee Training	XXXX-XXX-XXXX-XXXXXX-XXXXXXX-XXXXXXXXX	Ex. (\$5,000.00)	
	Ex. 1000-BGT-000-00000-000000-000000-0000-01-520011-	Ex. \$5,000.00	
Interest Earnings	4096-NDP-000-00000-School-BondInt-0000-03-444001-	\$ (328.38)	
2016 GO School Bonds	4096-000-000-00000-GOBond-Sch2016-0000-03-540100-16283	\$ 103.55	
2018 GO School Bonds	4096-000-000-0000-GOBond-Sch2018-0000-03-540100-19040	\$ 224.83	
	2000 000 000 00000 00000 00000		
Interest Earnings - Treasury Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-000000-0000-02-444001-	\$ (3,191.95)	
Asset Porteitures - Treasury	2020-GPD-000-00000-000000-000000-02-530043-AFTPD	\$ 3,191.95	
Interest Earnings - Justice	2020-GPD-000-00000-000000-000000-02-444001-	\$ (2,922.01)	
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-000000-02-530043-AFJPD	\$ 2,922.01	
Interest Earnings - Drug Supplies	2020-GPD-000-00000-000000-000000-02-444001-	\$ (23.01)	
Asset Forfeitures - Drug Supplies	2020-GPD-000-00000-000000-000000-02-530048-	\$ 23.01	
Interest Earnings - Treasury	2020-SHF-000-00000-000000-000000-02-444001-	\$ (640.25)	
Asset Forfeitures - Treasury	2020-SHF-000-00000-000000-000000-02-530043-AFTSH	\$ 640.25	
Interest Earnings - Justice	2020-SHF-000-00000-000000-000000-02-444001-	\$ (27.76)	
Asset Forfeitures - Justice	2020-SHF-000-00000-000000-000000-02-530043-AFJSH	\$ (27.76)	
	2525 5111 555 55555 55555 55555 52 55551	27.70	
nterest Earnings	2025-GPD-000-00000-000000-000000-02-444001-	\$ (3,604.79)	
Controlled Substance Tax	2025-GPD-000-00000-000000-000000-02-530045-CSTPD	\$ 3,604.79	
nterest:Courthouse Renovation	4005-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0054	\$ (48,069.19)	
ProfSvcsCapProj: NCOSBM CntyCH	4005-PWK-192-00000-CourtF-0000000-0000-01-540016-G0054	\$ 48,069.19	
between funds require inter-fund transfer accounts.	accounts require brackets. Increases in expenditures and decreases in revenue do not require brackets	5. Please note that transfers	
USTIFICATION FOR REQUEST:			
	earnings from 1/1/25 through 3/31/25. Appropriation for reconciled accur earnings from July 1, 2023 through June 30, 2024.	nulated investment	

# GASTON COUNTY BUDGET CHANGE REQUEST (BCR) PAGE 2

	PAGE 2			
ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AIV	AMOUNT**	
As it appears in Munis	Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj	Ex. (\$5,000.00)		
Ex. Employee Training	XXXX-XXX-XXXX-XXXXXX-XXXXXXX-XXXXXX-XXXX			
	Ex. 1000-BGT-000-00000-000000-000000-01-520011-	Ex. S	\$5,000.00	
Interest Earnings	1000-NDP-000-00000-ROAPAc-0000000-0000-05-444001-	\$	(452.86)	
Transportation of Clients	1000-CSS-290-29001-000000-0000000-0000-05-560001-	\$	452.86	
Interest Earnings	2025-SHF-000-00000-000000-000000-02-444001-	\$	(472.64)	
Controlled Substance Tax	2025-SHF-000-00000-000000-000000-02-530045-CSTSH	\$	472.64	
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$	(16.06)	
Interest Earnings	1000-NDP-000-00000-HumTrf-0000000-0000-05-444001-AG020	\$	(49.02)	
	1000-NBF-000-00000-11111111-0000000-000-05-444001-AG020	\$	65.08	
Salaries: HT DV funds	1000-C22-Sa1-Sa10S-000000-000000-000-02-210001-V20S0	7	05.08	
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$	(50.36)	
Salaries: HT SA funds	1000-CSS-291-29101-000000-0000000-005-510001-AG021	\$	50.36	
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$	(7,911.98)	
Interest Earnings	1000-NDP-000-00000-000000-000000-02-444001-G0089	\$	(11,188.72)	
Program Suppl-Innovative Court	1000-NDP-000-00000-000000-000000-02-520002-G0089	\$	442.24	
Food&Provsion-InnovatvCrtProg	1000-NDP-000-00000-000000-000000-02-520005-G0089	\$	14.34	
Misc Suppl/Exp-InnovatvCrtProg	1000-NDP-000-00000-000000-000000-02-520007-G0089	\$	15.12	
Furn/Equip<\$5K-InnovativeCourt	1000-NDP-000-00000-000000-000000-02-520020-G0089	\$	490.44	
Professional Services	1000-NDP-000-00000-000000-000000-02-530010-G0089	\$	834.69	
Temp Services-InnovatvCrtProg	1000-NDP-000-00000-000000-000000-02-530013-G0089	\$	2,429.06	
Other Services-InnovatvCrtProg	1000-NDP-000-00000-000000-000000-02-530015-G0089	\$	14,329.89	
TranspOfClients-InnovatvCrtPrg	1000-NDP-000-00000-000000-000000-02-560001-G0089	\$	544.92	
Transporchents-filliovatverting	1000 ND1 000 00000 000000 000000 0000 02 300001 00003	1	311.32	
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<sup>\*\*</sup> 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.