



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Financial and Management Services - Finance

### Board Action

File #: 25-373

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings from April 1, 2025, through May 31, 2025 **(\$8,709.70)**

#### STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

#### BUDGET IMPACT

Appropriation of \$8,709.70 for FY25 accumulated investment earnings from April 1, 2025, through May 31, 2025.

#### BACKGROUND

The County has received federal drug forfeitures, controlled substance abuse tax funds, ROAP funds, and NC OSBM funds. The Board Action also includes interest earned on the 2016 & 2018 School GO Bonds. All funds have earned interest which must be spent in the same manner as the proceeds. This Board Action appropriates \$8,709.70 in investment earnings on the funds from April 1, 2025, through May 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	AFraleley	BHovis	TKeigher	SShehan	Vote
2025-249	07/22/2025	BH	TK	A	A	A	A	A	A	A	U

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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	7/3/25
Department Director	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-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-000000-0000-01-520011-	AMOUNT**  Ex. (\$5,000.00) Ex. \$5,000.00
Fund Balance Appropriated	4096-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (221.78)
2016 GO School Bonds	4096-000-000-00000-GOBond-Sch2016-0000-03-540100-16283	\$ 69.94
2018 GO School Bonds	4096-000-000-00000-GOBond-Sch2018-0000-03-540100-19040	\$ 151.84
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (3.39)
Salaries: HT DV funds	1000-CSS-291-29102-000000-0000000-0000-05-510001-AG020	\$ 3.39
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (0.57)
Salaries: HT SA funds	1000-CSS-291-29101-000000-0000000-0000-05-510001-AG021	\$ 0.57
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (3,494.97)
Food&Provsion-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-520005-G0089	\$ 2.40
Furn/Equip<\$5K-InnovativeCourt	1000-NDP-000-00000-000000-0000000-0000-02-520020-G0089	\$ 81.92
Misc Suppl/Exp-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-520007-G0089	\$ 3.96
Other Services-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-530015-G0089	\$ 2,836.45
Professional Services	1000-NDP-000-00000-000000-0000000-0000-02-530010-G0089	\$ 167.04
Program Suppl-Innovative Court	1000-NDP-000-00000-000000-0000000-0000-02-520002-G0089	\$ 73.87
Temp Services-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-530013-G0089	\$ 217.62
TranspOfClients-InnovatvCrtPrg	1000-NDP-000-00000-000000-0000000-0000-02-560001-G0089	\$ 111.71
Furn/Equip<\$5K-NC OSBM SHF Grt	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0143	\$ 489.76
Software Rental-NC OSBM SHF Gr	1000-SHF-000-00000-000000-0000000-0000-02-530029-G0143	\$ 88.58
Uniforms-NC OSBM SHF Grant	1000-SHF-000-00000-000000-0000000-0000-02-520006-G0143	\$ 190.48
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (768.82)
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (3,291.53)
Furn/Equip<\$5K-SHF StateDirct	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0108	\$ 3,291.53
Fund Balance Appropriated	4005-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (928.64)
Furn/Equip>\$5,000-SHF StateDir	4005-SHF-000-00000-000000-0000000-0000-02-540002-G0108	\$ 928.64

\*\* 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 from 4/1/25 through 5/31/25.