

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO:

Matthew Rhoten, County Manager

FROM:

MGR-000

Dept. Code

County Manager's Office

Department Name

Matt Rhoten

Department Director

9/9/25

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-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT**
Salaries	1000-SHF-000-00000-000000-0000000-0000-02-510001-	\$ (156,550.00)
FICA	1000-SHF-000-00000-000000-0000000-0000-02-510100-	\$ (11,975.00)
Retirement	1000-SHF-000-00000-000000-0000000-0000-02-510101-	\$ (25,205.00)
401K Contribution	1000-SHF-000-00000-000000-0000000-0000-02-510102-	\$ (1,565.00)
Health Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510103-	\$ (30,000.00)
Dental Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510104-	\$ (750.00)
Life Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510105-	\$ (500.00)
Uniforms	1000-SHF-000-00000-000000-0000000-0000-02-520006-	\$ (11,750.00)
Employee Training	1000-SHF-000-00000-000000-0000000-0000-02-520011-	\$ (1,500.00)
Furn/Equip<\$5k	1000-SHF-000-00000-000000-0000000-0000-02-520020-	\$ (37,000.00)
Transfer to CIF Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	\$ 276,795.00
Transfers from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	\$ (276,795.00)
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	\$ 276,795.00
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	\$ (276,795.00)
ProfSvcs: Future Pub Safety Ca	4005-PWK-192-00000-000000-0000000-0000-02-540016-P2313	\$ 276,795.00

\$ -

** 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:

This BA and BCR transfers \$276,795 budgeted for 5 new Sheriff's Office positions (funded mid-year) to the Capital Fund for future capital expenditures related to Public Safety.