GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

FIN	Finance
Dept. Code	Department Name

Kyle Sutherland	4/8/26
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-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	2036-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (170,320.00)
Additional Subsidies	2036-000-000-00000-000000-Agricul-0000-02-570011-	$ 16,270.00
Additional Subsidies	2036-000-000-00000-000000-AlexisF-0000-02-570011-	$ 9,790.00
Additional Subsidies	2036-000-000-00000-000000-Communi-0000-02-570011-	$ 9,975.00
Additional Subsidies	2036-000-000-00000-000000-CrouseF-0000-02-570011-	$ 1,500.00
Additional Subsidies	2036-000-000-00000-000000-EGaston-0000-02-570011-	$ 9,000.00
Additional Subsidies	2036-000-000-00000-000000-HughsPo-0000-02-570011-	$ 9,750.00
Additional Subsidies	2036-000-000-00000-000000-LowellF-0000-02-570011-	$ 5,000.00
Additional Subsidies	2036-000-000-00000-000000-LuciaRi-0000-02-570011-	$ 7,525.00
Additional Subsidies	2036-000-000-00000-000000-NewHope-0000-02-570011-	$ 26,305.00
Additional Subsidies	2036-000-000-00000-000000-RanloFD-0000-02-570011-	$ 6,500.00
Additional Subsidies	2036-000-000-00000-000000-SoPoint-0000-02-570011-	$ 6,750.00
Additional Subsidies	2036-000-000-00000-000000-Spencer-0000-02-570011-	$ 7,440.00
Additional Subsidies	2036-000-000-00000-000000-Tryonot-0000-02-570011-	$ 16,000.00
Additional Subsidies	2036-000-000-00000-000000-UnionRd-0000-02-570011-	$ 15,000.00
Additional Subsidies	2036-000-000-00000-000000-CrwdrMt-0000-02-570011-	$ 21,500.00
Additional Subsidies	2036-000-000-00000-000000-NGaston-0000-02-570011-	$ 2,015.00
		$ -

** 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:

At the 4/1/26 Fire Commission Meeting, a Certificate of Need was presented on behalf of all VFD's within the Unified Fire District for reimbursement of Workers' Compensation premiums in an amount not to exceed $170,320.00. In prior years, the NC General Assembly has subsidized this program to cover premium costs; however, funding is not expected to be available this year due to budget constraints. The VFD's will submit their Workers' Compensation invoices to the Finance Department for reimbursement. If state funding becomes available, any reimbursed amounts will be returned to the Unified Fire District Fund. This Board Action appropriates estimated amounts into each VFD's additional subsidy account. Budget transfers may be needed to redistribute funds between VFDs when the invoices are submitted.