



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Financial and Management Services - Budget

Board Action

File #: 26-311

Commissioner Brown - Financial and Management Services - Budget - Administrative Correction to Correct Carry Forward List for Board Action 2026-203 Adopted at the 6/23/2026 BOC Meeting

STAFF CONTACT

Elizabeth McGee - Financial and Management Services - Budget - 704-866-3171

BUDGET IMPACT

No impact.

BACKGROUND

An entry error on the attachment to Board Action 2026-203 caused six lines to be miscategorized as "Encumbrance" or "Grant" carry forward types, which are pre-approved to carry forward per the FY27 Adopted Budget Ordinance. The six lines in question, highlighted in the attachment, should have been categorized as "Donation" and "Other," which require Board approval to carry forward. The total amount of funds estimated to carry forward has not changed.

Carry Forward Type	2026-203		Administrative	
			Correction	
Carry Forwards Requiring Board Approval	\$	3,210,457	\$	3,741,031 *
Pre-Approved to Carry Forward				
Capital	\$	31,493,541	\$	31,493,541
Encumbrance	\$	2,163,266	\$	1,637,003 *
Grant	\$	7,254,026	\$	7,249,715 *
	\$	40,910,833	\$	40,380,259
Grand Total	\$	44,121,290	\$	44,121,290

POLICY IMPACT

N/A

ATTACHMENTS

FY27 Carry Forwards Admin Correction

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	TKeigher	SShehan	Vote
2026-236	07/28/2026	TK	SS	A	A	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

FY2026-27 Carry Forwards (Administrative Correction)

Amounts are estimates based on point-in-time Munis report

Type	Fund	Account Number	Account Description	Justification	Encumbrance/ Entire Balance	Estimated Carry Forward Amount
Donation	General Fund	1000-CES-000-00000-000000-000000-0000-07-520020-	Furn/Equip<\$5K	Funds were donated to support the purchase and installation of the farm B	Entire Balance	\$ 4,025
		1000-CSS-272-00000-ADLTDC-0000000-0000-05-520019-	Donations	donations by citizens	Entire Balance	\$ 3,029
		1000-CSS-272-00000-AdtNut-0000000-0000-05-520019-15259	Donations	donations by citizens	Entire Balance	\$ 35,214
		1000-CSS-273-00000-Donatn-0000000-0000-05-520019-	Donations Expense - Clients	donations by citizens	Entire Balance	\$ 345,581
		1000-CSS-274-00000-Donatn-0000000-0000-05-520019-	Donations Expense - Clients	donations by citizens	Entire Balance	\$ 36,895
		1000-CSS-274-00000-Hope4H-0000000-0000-05-520019-	Donations Expense - Clients	donations by citizens	Entire Balance	\$ 493
		1000-CSS-274-00000-KaraCl-0000000-0000-05-520019-	Donations Expense - Clients	donations by citizens	Entire Balance	\$ 6,535
		1000-CSS-291-00000-Donatn-0000000-0000-05-520019-	Donations Expense	donations for clients needs	Entire Balance	\$ -
		1000-CSS-291-29101-000000-0000000-0000-05-520019-	Donations Expense - Clients	donations for client needs	Entire Balance	\$ 31,937
		1000-CSS-291-29101-ThrdHp-0000000-0000-05-520019-	Donations Expense - Clients	Threads of Hope	Encumbrance	\$ 55,390
		1000-CSS-291-29102-000000-0000000-0000-05-540005-08321	Shelter Building Fund	donations by citizens	Entire Balance	\$ 2,347
		1000-CSS-292-00000-SRGAME-0000000-0000-04-520002-	Program Supplies	Sr. Games donations and participant entry fees - Done annually due to the	Entire Balance	\$ 16,291
		1000-CSS-292-00000-SRGAME-0000000-0000-04-520005-	Food and Provisions	Sr. Games donations and participant entry fees - Done annually due to the	Entire Balance	\$ 3,500
		1000-CSS-292-00000-SRGAME-0000000-0000-04-530015-	Other Services	Sr. Games donations and participant entry fees - Done annually due to the	Entire Balance	\$ -
		1000-DSS-271-00000-Adoptn-0000000-0000-05-520019-19072	Donations: Adoption	donations by citizens	Entire Balance	\$ 857
		1000-DSS-271-00000-Adoptn-SKFunRn-0000-05-520019-	Donations Expense - Clients	donations by citizens	Entire Balance	\$ 1,000
		1000-DSS-271-00000-FostCr-Links01-0000-05-520019-13263	Donations: Links	donations by citizens	Entire Balance	\$ -
		1000-DSS-272-00000-Adtsvc-0000000-0000-05-520019-	Donations	donations by citizens	Entire Balance	\$ 14,885
		1000-GPD-000-00000-DrugCt-0000000-0000-02-520002-	Program Supplies	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 61
		1000-GPD-000-00000-DrugCt-0000000-0000-02-520005-	Food and Provisions	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 244
		1000-GPD-000-00000-DrugCt-0000000-0000-02-520014-	Postage	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 60
		1000-GPD-000-00000-DrugCt-0000000-0000-02-530010-	Professional Services	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 82
		1000-GPD-000-00000-DrugCt-0000000-0000-02-530027-	Building Rental	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 513
		1000-GPD-000-00000-DrugCt-0000000-0000-02-530053-	Transitional Housing	Donation funds used to help Drug Ct program while waiting for Grant fundir	Entire Balance	\$ 1,440
		1000-GPD-000-00000-LEADGC-0000000-0000-02-520019-	Donations Exp Clients-LEAD GC	Donation funds for LEAD program	Entire Balance	\$ 924
		1000-GPD-200-00000-0000000-0000000-0000-02-520019-	Donations Expense	Donations	Entire Balance	\$ 55,644
		1000-GPD-200-00000-MedCar-0000000-0000-02-530015-	Medical Care	Medical Care Donations	Entire Balance	\$ 10,393
		1000-HLT-255-00000-0000000-CaroMnt-0000-05-520002-	Program Supplies	CaroMont - multi-year donation (7/1/2025 - 6/30/2026) - only to be used to	Entire Balance	\$ (1,419)
		1000-HLT-255-00000-0000000-CaroMnt-0000-05-520005-	Food and Provisions	CaroMont - multi-year donation (7/1/2025 - 6/30/2026) - only to be used to	Entire Balance	\$ -
		1000-HLT-255-00000-0000000-CaroMnt-0000-05-520011-	Employee Training	CaroMont - multi-year donation (7/1/2025 - 6/30/2026) - only to be used to	Entire Balance	\$ -
		1000-HLT-255-00000-0000000-CaroMnt-0000-05-530029-	Software Rental	CaroMont - multi-year donation (7/1/2025 - 6/30/2026) - only to be used to	Entire Balance	\$ (1,210)
		1000-LIB-000-00000-AZALEA-0000000-0000-04-520007-	Miscellaneous Supplies/Expense	Azalea Club - Gift not yet spent out	Entire Balance	\$ 1,100
		1000-BDS-230-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 18,394
		1000-BDS-231-00000-Debris-0000000-0000-07-530010-	Professional Services	Code Enforcement Abatement - RFP is currently posted and contracts are s	Entire Balance	\$ 85,000
		1000-BDS-231-00000-Fleet1-0000000-0000-07-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 170
		1000-BDS-232-00000-Fleet1-0000000-0000-07-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ -
		1000-DSS-000-00000-Fleet1-0000000-0000-05-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 15,994
		1000-EMG-000-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ -
		1000-EMS-000-00000-0000000-0000000-0000-02-520012-22219	Dues and Subscriptions	May not receive FY26 invoices from State in timely manner	Entire Balance	\$ 418,263
		1000-EMS-000-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 181,736
		1000-GPD-000-00000-Fleet1-0000000-0000-02-530015-	Other Services	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ -
		1000-GPD-000-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 180,291
		1000-GPD-200-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 44,403
		1000-GPD-201-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 549
		1000-HLT-252-00000-Fleet1-0000000-0000-05-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 9,921
		1000-HLT-254-00000-Fleet1-0000000-0000-05-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ -
		1000-LIB-000-00000-0000000-0000000-0000-04-510102-	401K Contribution	State Aid not all spent	Entire Balance	\$ 3,211
		1000-NAT-000-00000-Fleet1-0000000-0000-07-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 5,152
		1000-NDP-000-00000-Pathwy-0000000-0000-05-570002-	Other Gov't Aid: Non-Education	Carry forward any unexpended funds at end of year (Partners may issue ref	Entire Balance	\$ -
		1000-PRK-000-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 1,225
		1000-PRK-360-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 5,588
		1000-PWK-000-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 11,845
		1000-PWK-190-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 1,438
Other	General Fund					

FY2026-27 Carry Forwards (Administrative Correction)

Amounts are estimates based on point-in-time Munis report

Type	Fund	Account Number	Account Description	Justification	Encumbrance/ Entire Balance	Estimated Carry Forward Amount
Other	General Fund	1000-PWK-191-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 21
		1000-PWK-192-00000-Fleet1-0000000-0000-01-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 3,461
		1000-SHF-000-00000-Fleet1-0000000-0000-02-530015-	Other Services	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ -
		1000-SHF-000-00000-Fleet1-0000000-0000-02-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 67,655
		1000-TAX-000-00000-0000000-0000000-0000-01-520011-	Employee Training	Security updates at collections facility. (See email)	Entire Balance	\$ 23,000
	Tourism Fund	2005-TRM-000-00000-Fleet1-0000000-0000-07-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 22
	Federal Drug Forfeiture Fund	2020-GPD-000-00000-0000000-0000000-0000-02-530043-AFJPD	Asset Forfeitures	Asset Forfeiture Funds	Entire Balance	\$ 338,483
		2020-GPD-000-00000-0000000-0000000-0000-02-530043-AFTPD	Asset Forfeitures	Asset Forfeiture Funds	Entire Balance	\$ 257,068
		2020-GPD-000-00000-0000000-0000000-0000-02-530048-	Drug Lab Supplies	Asset Forfeiture Funds	Entire Balance	\$ 339
		2020-GPD-000-00000-0000000-0000000-0000-02-530056-	GASB Adjustments	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-GPD-000-00000-0000000-0000000-0000-02-530056-AFJPD	GASB Adjustments	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-GPD-000-00000-0000000-0000000-0000-02-540011-AFJPD	Capital Outlay: Leases	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-GPD-000-00000-0000000-0000000-0000-02-550002-	Financing Principal: Lease	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-GPD-000-00000-0000000-0000000-0000-02-550002-AFJPD	Financing Principal: Lease	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-GPD-000-00000-0000000-0000000-0000-02-550102-	Interest: Leases	Asset Forfeiture Funds	Entire Balance	\$ -
		2020-SHF-000-00000-0000000-0000000-0000-02-530043-AFJSH	Asset Forfeitures	Asset Forfeiture Funds	Entire Balance	\$ 3,703
		2020-SHF-000-00000-0000000-0000000-0000-02-530043-AFTSH	Asset Forfeitures	Asset Forfeiture Funds	Entire Balance	\$ 59,921
	Controlled Substance Abuse Tax Fund	2025-GPD-000-00000-0000000-0000000-0000-02-530045-07300	Investigative Comp Supplies	Controlled Substance Funds	Entire Balance	\$ -
		2025-GPD-000-00000-0000000-0000000-0000-02-530045-CSTPD	Controlled Substance Tax	Controlled Substance Funds	Entire Balance	\$ 348,661
		2025-GPD-000-00000-0000000-0000000-0000-02-540001-17276	Furn/Equip<\$5,000	Controlled Substance Funds	Entire Balance	\$ -
		2025-SHF-000-00000-0000000-0000000-0000-02-530045-CSTSH	Controlled Substance Tax	Controlled Substance Funds	Entire Balance	\$ 80,277
	Solid Waste Fund	6000-SWS-380-00000-Fleet1-0000000-0000-08-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 16,662
		6000-SWS-381-00000-0000000-0000000-0000-08-540003-	Motor Vehicles	Remaining funds for FY26 vehicle purchases to be completed after July 1	Entire Balance	\$ 55,000
		6000-SWS-381-00000-Fleet1-0000000-0000-08-530052-	Vehicle Prep	Remaining funds for FY26 vehicle upfits to be completed after July 1	Entire Balance	\$ 5,650
Operating	General Fund	1000-BOC-000-00000-0000000-0000000-0000-01-530010-22049	Prof Svcs: Piedmont Lithium	Up to \$25,000 may be needed in FY27 per Mr. Sciba	Entire Balance	\$ 25,000
		1000-pwk-192-00000-0000000-0000000-0000-01-530023-18084	Various Repairs	available balance for on-going repairs and maintenance projects	Entire Balance	\$ 847,119
Grand Total						\$ 3,741,031

FOR INFORMATION ONLY: Approved to carry forward by FY 2027 Budget Ordinance

Type	Fund	Account Number	Account Description	Justification	Encumbrance/ Entire Balance	Estimated Carry Forward Amount
Capital						\$ 31,493,541
Encumbrance						\$ 1,637,003
Grant						\$ 7,249,715
Grand Total						\$ 40,380,259