



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Financial and Management Services - Finance

### Board Action

File #: 25-138

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings from October 1, 2024, through December 31, 2024 **(\$58,762.88)** in FY25

#### STAFF CONTACT

Kyle Sutherland - Finance Department - 704-866-3130

#### BUDGET IMPACT

Appropriation of \$58,762.88 for FY25 accumulated investment earnings from October 1, 2024, through December 31, 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 \$58,762.88 in investment earnings on the funds from October 1, 2024, through December 31, 2024.

#### 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	AFrale	BHovis	TKeigher	SShehan	Vote
2025-082	03/25/2025	BH	AF	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	3/7/25
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
Interest Earnings	4096-NDP-000-00000-School-BondInt-0000-03-444001-	\$ (459.87)
2016 GO School Bonds	4096-000-000-00000-GOBond-Sch2016-0000-03-540100-16283	\$ 214.26
2018 GO School Bonds	4096-000-000-00000-GOBond-Sch2018-0000-03-540100-19040	\$ 245.61
Interest Earnings - Treasury	2020-GPD-000-00000-000000-000000-0000-02-444001-	\$ (3,750.81)
Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-000000-0000-02-530043-AFTPD	\$ 3,750.81
Interest Earnings - Justice	2020-GPD-000-00000-000000-000000-0000-02-444001-	\$ (3,366.65)
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-000000-0000-02-530043-AFJPD	\$ 3,366.65
Interest Earnings - Drug Supplies	2020-GPD-000-00000-000000-000000-0000-02-444001-	\$ (25.14)
Asset Forfeitures - Drug Supplies	2020-GPD-000-00000-000000-000000-0000-02-530048-	\$ 25.14
Interest Earnings - Treasury	2020-SHF-000-00000-000000-000000-0000-02-444001-	\$ (698.98)
Asset Forfeitures - Treasury	2020-SHF-000-00000-000000-000000-0000-02-530043-AFTSH	\$ 698.98
Interest Earnings - Justice	2020-SHF-000-00000-000000-000000-0000-02-444001-	\$ (30.32)
Asset Forfeitures - Justice	2020-SHF-000-00000-000000-000000-0000-02-530043-AFJSH	\$ 30.32
Interest Earnings	2025-GPD-000-00000-000000-000000-0000-02-444001-	\$ (3,977.64)
Controlled Substance Tax	2025-GPD-000-00000-000000-000000-0000-02-530045-CSTPD	\$ 3,977.64
Interest:Courthouse Renovation	4005-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0054	\$ (45,041.56)
ProfSvcsCapProj: NCOSBM CntyCH	4005-PWK-192-00000-CourtF-0000000-0000-01-540016-G0054	\$ 45,041.56

\$

\*\* 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 10/1/24 through 12/31/24.

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\$	513.13
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\*\* 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.