



Gaston County

Gaston County
Board of Commissioners
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Financial and Management Services - Finance Board Action

File # 25-532

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Reconciled Accumulated Investment Earnings from July 1, 2024, through June 30, 2025 **(\$68,711.21)** in FY26 To Appropriate Accumulated Investment Earnings from July 1, 2025, through September 30, 2025 **(\$61,074.52)** in FY26 Total Appropriation is **\$129,785.73**

STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

BUDGET IMPACT

Appropriation of \$68,711.21 for FY25 reconciled accumulated investment earnings from July 1, 2024, through June 30, 2025. Appropriation of \$61,074 52 for FY26 accumulated investment earnings from July 1, 2025, through September 30, 2025. Total Appropriation of \$129,785 73

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 \$68,711.21 in investment earnings on the funds from July 1, 2024, through June 30, 2025, and \$61,074 52 in investment earnings on the funds from July 1, 2025, through September 30, 2025 The total appropriation is \$129,785 73

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	AFraley	BHovis	TKeigher	SShehan	Vote
2025-349	10/28/2025	BH	SS	A	A	A	A	A	A	A	U

DISTRIBUTION
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**GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)**

TO: Matthew Rhoten, County Manager

FROM:

FIN	Finance
Dept. Code	Department Name
Kyle Sutherland	10/13/2025
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-XXXX-XXXXXX XXXXXXX-XXXX-XX-XXXXXX-XXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Ex. (\$5,000.00) Ex. \$5,000.00
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (256.16)
OtherServices-2023UrgntRepair	1000-BDS-233-00000-000000-0000000-0000-07-530015-G0078	\$ 256.16
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (4,903.41)
Furn/Equip<\$5K-SHF StateDirct	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0108	\$ 4,903.41
Fund Balance Appropriated	4005-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (4,176.97)
Motor Vehicles:GPD StateDirctd	4005-GPD-000-00000-000000-0000000-0000-02-540003-G0108	\$ 4,176.97
Interest Earnings-SHF StDirGrt	1000-NDP-000-00000-OSBMDI-0000000-0000-02-444001-G0108	\$ (937.65)
Furn/Equip<\$5K-SHF StateDirct	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0108	\$ 937.65
Interest Earnings-SHF StDirGrt	4005-NDP-000-00000-OSBMDI-0000000-0000-02-444001-G0108	\$ (798.74)
Motor Vehicles:GPD StateDirctd	4005-GPD-000-00000-000000-0000000-0000-02-540003-G0108	\$ 798.74
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (198.05)
Furn/Equip<\$5K-NC OSBM SHF Grt	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0143	\$ 198.05
Interest Earnings-NC OSBM SHF	1000-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0143	\$ (610.46)
Furn/Equip<\$5K-NC OSBM SHF Grt	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0143	\$ 610.46
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (636.74)
Other Services-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-530015-G0089	\$ 636.74
Interest Earnings	1000-NDP-000-00000-000000-0000000-0000-02-444001-G0089	\$ (1,840.15)
Other Services-InnovatvCrtProg	1000-NDP-000-00000-000000-0000000-0000-02-530015-G0089	\$ 1,840.15
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (3.40)
Salaries: HT DV funds	1000-CSS-291-29102-000000-0000000-0000-05-510001-AG020	\$ 3.40
Interest Earn-Human Traffickin	1000-NDP-000-00000-HumTrf-0000000-0000-05-444001-AG020	\$ (10.28)
Salaries: HT DV funds	1000-CSS-291-29102-000000-0000000-0000-05-510001-AG020	\$ 10.28

** 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 for all interest not yet captured through FY2025, as well as July-September (Q1) of FY2026.

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)
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ACCOUNT DESCRIPTION As it appears in Munis Ex. Employee Training	ACCOUNT NUMBER Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXX-XXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Ex. (\$5,000.00) Ex. \$5,000.00
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
Interest Earn-Human Traffickin	1000-NDP-000-00000-HumTrf-0000000-0000-05-444001-AG021	\$ (1.74)
Salaries: HT SA funds	1000-CSS-291-29101-000000-0000000-0000-05-510001-AG021	\$ 1.74
Fund Balance Appropriated	1000-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (47,412.56)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	\$ 47,412.56
Interest:Courthouse Renovation	4005-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0054	\$ (45,341.93)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	\$ 45,341.93
Fund Balance Appropriated	2025-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (3,634.33)
Controlled Substance Tax	2025-GPD-000-00000-000000-0000000-0000-02-530045-CSTPD	\$ 3,634.33
Interest Earnings	2025-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (3,705.88)
Controlled Substance Tax	2025-GPD-000-00000-000000-0000000-0000-02-530045-CSTPD	\$ 3,705.88
Fund Balance Appropriated	2020-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (3,188.00)
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFJPD	\$ 3,188.00
Interest Earnings - Justice	2020-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (3,323.58)
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFJPD	\$ 3,323.58
Fund Balance Appropriated	2020-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (3,023.69)
Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFTPD	\$ 3,023.69
Interest Earnings - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (3,096.68)
Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFTPD	\$ 3,096.68
Fund Balance Appropriated	2025-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (571.70)
Controlled Substance Tax	2025-SHF-000-00000-000000-0000000-0000-02-530045-CSTSH	\$ 571.70
Interest Earnings	2025-SHF-000-00000-000000-0000000-0000-02-444001-	\$ (683.84)
Controlled Substance Tax	2025-SHF-000-00000-000000-0000000-0000-02-530045-CSTSH	\$ 683.84
Fund Balance Appropriated	2020-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (23.21)
Asset Forfeitures - Drug Supplies	2020-GPD-000-00000-000000-0000000-0000-02-530048-	\$ 23.21
Interest Earnings - Drug Supplies	2020-GPD-000-00000-000000-0000000-0000-02-444001-	\$ (24.47)
Asset Forfeitures - Drug Supplies	2020-GPD-000-00000-000000-0000000-0000-02-530048-	\$ 24.47
Fund Balance Appropriated	2020-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (36.92)
Asset Forfeitures - Justice	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFJSH	\$ 36.92
Interest Earnings - Justice	2020-SHF-000-00000-000000-0000000-0000-02-444001-	\$ (40.25)
Asset Forfeitures - Justice	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFJSH	\$ 40.25
Fund Balance Appropriated	2020-NDP-000-00000-FBapro-0000000-0000-99-490000-	\$ (645.50)
Asset Forfeitures - Treasury	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFTSH	\$ 645.50
Interest Earnings - Treasury	2020-SHF-000-00000-000000-0000000-0000-02-444001-	\$ (658.87)
Asset Forfeitures - Treasury	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFTSH	\$ 658.87

\$ _____

** 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.