

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

TO: Dr. Kim S. Eagle, County Manager

FROM:

FIN	Finance
Dept. Code	Department Name

Kyle Sutherland	6/9/24
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-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Financing Principal: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550002-	11,931.19
Interest: Leases	1000-EMS-000-00000-000000-0000000-0000-02-550102-	68.81
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(12,000.00)
Financing Principal: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550002-	57,170.62
Interest: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550102-	3,969.38
Capital Outlay: Leases	1000-ROD-000-00000-000000-0000000-0000-01-540011-	304,018.24
GASB Adjustments	1000-ROD-000-00000-000000-0000000-0000-01-530056-	(184,460.00)
Othr Financing Srcs: Lease Fin	1000-ROD-000-00000-000000-0000000-0000-01-470003-	(180,698.24)
Financing Principal: Leases	1000-ITS-000-00000-000000-0000000-0000-01-550002-	142,207.56
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	12,975.00
Interest: Leases	1000-ITS-000-00000-000000-0000000-0000-01-550102-	517.44
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(142,725.00)
Lease Deposits Payable	1000-ITS-000-00000-000000-0000000-0000-01-250005-	(12,975.00)
GASB Adjustments	1000-CSS-291-29101-000000-0000000-0000-05-530056-	(24,000.00)
Financing Principal: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550002-	21,987.01
Interest: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550102-	2,012.99
GASB Adjustments	1000-PWK-190-00000-000000-0000000-0000-01-530056-	(7,509.12)
Financing Principal: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550002-	7,322.90
Interest: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550102-	186.22
Financing Principal: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550002-	9,101.38
Interest: Leases	1000-DSS-000-00000-000000-0000000-0000-05-550102-	280.94
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(9,382.32)
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(6,729.08)
Financing Principal: Leases	1000-HLT-000-00000-000000-0000000-0000-05-550002-	6,576.13
SUBTOTAL		(152.95)

** 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:

Appropriate amounts needed to record GASB87 & GASB96 year end entries.

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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-XXXXX-XXXXXX-XXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Othr Financing Srcs: Lease Fin	2020-GPD-000-00000-000000-0000000-0000-02-470003-AFJPD	(58,926.26)
GASB Adjustments	2020-GPD-000-00000-000000-0000000-0000-02-530056-AFJPD	(33,500.00)
Capital Outlay: Leases	2020-GPD-000-00000-000000-0000000-0000-02-540011-AFJPD	62,426.26
Financing Principal: Leases	2020-GPD-000-00000-000000-0000000-0000-02-550002-AFJPD	30,000.00
Interest: Leases	3000-000-000-00000-Leases-PSSANEq-0000-09-550102-22020	4,336.13
Financing Principal: Leases	3000-000-000-00000-Leases-PSSANEq-0000-09-550002-22020	109,408.87
GASB Adjustments	3000-000-000-00000-Leases-PSSANEq-0000-09-530056-22020	(113,745.00)
Expenditure: Subscription Financing Principal	1000-HRM-000-00000-000000-0000000-0000-01-550003-	77,369.52
Expenditure Interest: Subscriptions	1000-HRM-000-00000-000000-0000000-0000-01-550103-	11,415.07
GASB Adjustments	1000-HRM-000-00000-000000-0000000-0000-01-530056-	(88,784.59)
Expenditure: Subscription Financing Principal	1000-LIB-000-00000-000000-0000000-0000-04-550003-	52,982.10
Expenditure Interest: Subscriptions	1000-LIB-000-00000-000000-0000000-0000-04-550103-	1,072.36
GASB Adjustments	1000-LIB-000-00000-000000-0000000-0000-04-530056-	(54,054.46)
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	14,069.24
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	284.76
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	(14,354.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	117,359.23
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	2,375.35
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(119,734.58)
Expenditure: Subscription Financing Principal	1000-OIA-000-00000-000000-0000000-0000-01-550003-	5,028.23
Expenditure Interest: Subscriptions	1000-OIA-000-00000-000000-0000000-0000-01-550103-	101.77
GASB Adjustments	1000-OIA-000-00000-000000-0000000-0000-01-530056-	(5,130.00)
Expenditure: Subscription Financing Principal	1000-GPD-201-00000-000000-0000000-0000-02-550003-	12,252.07
Expenditure Interest: Subscriptions	1000-GPD-201-00000-000000-0000000-0000-02-550103-	247.98
GASB Adjustments	1000-GPD-201-00000-000000-0000000-0000-02-530056-	(12,500.05)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	9,801.63
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	198.38
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(10,000.01)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	40,186.56
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	813.38
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(40,999.94)
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	5,194.83
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	105.14
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	(5,299.97)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	50,857.77
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	1,029.36
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(51,887.13)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	7,965.91
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	34.09
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(8,000.00)
Expenditure: Subscription Financing Principal	1000-TAX-000-00000-000000-0000000-0000-01-550003-	157,391.48
Expenditure Interest: Subscriptions	1000-TAX-000-00000-000000-0000000-0000-01-550103-	7,242.77
SUBOTAL		164,634.25

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GASB Adjustments	1000-TAX-000-00000-000000-0000000-0000-01-530056-	(164,634.25)
Expenditure: Subscription Financing Principal	1000-FIN-000-00000-000000-0000000-0000-01-550003-	19,572.54
Expenditure Interest: Subscriptions	1000-FIN-000-00000-000000-0000000-0000-01-550103-	427.46
GASB Adjustments	1000-FIN-000-00000-000000-0000000-0000-01-530056-	(20,000.00)
Capital Outlay: Subscription	1000-SHF-000-00000-000000-0000000-0000-02-540018-	12,627.43
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(3,159.00)
Othr Financing Source: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-470004-	(12,627.43)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	2,891.59
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	267.41
Capital Outlay: Subscription	1000-GPD-000-00000-000000-0000000-0000-02-540018-	61,238.78
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(14,944.96)
Othr Financing Source: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-470004-	(61,238.78)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	14,944.96
Capital Outlay: Subscription	1000-DSS-000-00000-000000-0000000-0000-05-540018-	159,346.34
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(55,000.00)
Othr Financing Source: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-470004-	(159,346.34)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	55,000.00
Capital Outlay: Subscription	1000-ITS-000-00000-000000-0000000-0000-01-540018-	890,320.96
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(307,303.28)
Othr Financing Source: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-470004-	(890,320.96)
Capital Outlay: Subscription	1000-HLT-000-00000-000000-0000000-0000-05-540018-	211,495.39
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(72,999.77)
Othr Financing Source: Subscriptions	1000-HLT-000-00000-000000-0000000-0000-05-470004-	(211,495.39)
Capital Outlay: Subscription	1000-DSS-000-00000-000000-0000000-0000-05-540018-	515,702.08
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(177,999.79)
Othr Financing Source: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-470004-	(515,702.08)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	307,303.28
Expenditure: Subscription Financing Principal	1000-HLT-000-00000-000000-0000000-0000-05-550003-	72,999.77
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	177,999.79
Capital Outlay: Subscription	1000-SHF-210-00000-000000-0000000-0000-02-540018-	91,366.17
GASB Adjustments	1000-SHF-210-00000-000000-0000000-0000-02-530056-	(30,000.00)
Othr Financing Source: Subscriptions	1000-SHF-210-00000-000000-0000000-0000-02-470004-	(91,366.17)
Expenditure: Subscription Financing Principal	1000-SHF-210-00000-000000-0000000-0000-02-550003-	30,000.00
Capital Outlay: Subscription	1000-HLT-250-00000-000000-0000000-0000-05-540018-	36,689.52
GASB Adjustments	1000-HLT-250-00000-000000-0000000-0000-05-530056-	(12,575.20)
Othr Financing Source: Subscriptions	1000-HLT-250-00000-000000-0000000-0000-05-470004-	(36,689.52)
Expenditure: Subscription Financing Principal	1000-HLT-250-00000-000000-0000000-0000-05-550003-	12,575.20
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	15,260.51
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	532.64
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(15,793.15)
Capital Outlay: Subscription	1000-EMS-000-00000-000000-0000000-0000-02-540018-	37,740.34
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(12,440.25)
Othr Financing Source: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-470004-	(37,740.34)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	12,440.25
SUBTOTAL		(164,634.25)

** 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.

