

GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM: 6110 Library
 Dept. Code Department Name
Susan McDonald 12/11/25
 Department Director Date

REQUEST TYPE:

- Line-Item Transfer Within Department & Fund Line-Item Transfer Between Funds*
- Project Transfer Within Department & Fund Additional Appropriation of Funds*
- Line-Item Transfer Between Departments * Requires resolution by the Board of Commissioners

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AMOUNT**																														
As it appears in Munis	<table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <tr> <td style="width: 10%;">4</td><td style="width: 10%;">3</td><td style="width: 10%;">3</td><td style="width: 10%;">5</td><td style="width: 10%;">6</td><td style="width: 10%;">7</td><td style="width: 10%;">4</td><td style="width: 10%;">2</td><td style="width: 10%;">6</td><td style="width: 10%;">5</td> </tr> <tr> <td style="text-align: center;">Fund</td><td style="text-align: center;">Dept</td><td style="text-align: center;">Div</td><td style="text-align: center;">SubDiv</td><td style="text-align: center;">Prog</td><td style="text-align: center;">SubProg</td><td style="text-align: center;">Future</td><td style="text-align: center;">Func</td><td style="text-align: center;">Obj</td><td style="text-align: center;">Proj</td> </tr> <tr> <td style="text-align: center;">xxxx</td><td style="text-align: center;">xxx</td><td style="text-align: center;">xxx</td><td style="text-align: center;">xxxxx</td><td style="text-align: center;">xxxxxx</td><td style="text-align: center;">xxxxxxx</td><td style="text-align: center;">xxxx</td><td style="text-align: center;">xx</td><td style="text-align: center;">xxxxxxx</td><td style="text-align: center;">xxxxx</td> </tr> </table>	4	3	3	5	6	7	4	2	6	5	Fund	Dept	Div	SubDiv	Prog	SubProg	Future	Func	Obj	Proj	xxxx	xxx	xxx	xxxxx	xxxxxx	xxxxxxx	xxxx	xx	xxxxxxx	xxxxx	Ex. \$5,000.00 Ex. (\$5,000.00)
4	3	3	5	6	7	4	2	6	5																							
Fund	Dept	Div	SubDiv	Prog	SubProg	Future	Func	Obj	Proj																							
xxxx	xxx	xxx	xxxxx	xxxxxx	xxxxxxx	xxxx	xx	xxxxxxx	xxxxx																							
Ex. Employee Training	Ex. 1000-BGT-000-00000-0000000-0000000-0000-01-520011-																															
Furn/Equip<\$5K-FY26 State Aid	1000-LIB-000-00000-0000000-0000000-0000-04-520020-G0156	(\$32,636)																														
Part-time:>1K hrs-FY26 State A	1000-LIB-000-00000-0000000-0000000-0000-04-510006-G0156	\$20,042																														
FICA-FY26 State Aid	1000-LIB-000-00000-0000000-0000000-0000-04-510100-G0156	\$1,533																														
Retirement-FY26 State Aid	1000-LIB-000-00000-0000000-0000000-0000-04-510101-G0156	\$8,093																														
401K Contr-FY26 State Aid	1000-LIB-000-00000-0000000-0000000-0000-04-510102-G0156	\$2,968																														

JUSTIFICATION FOR REQUEST:

Transfer State Aid to Libraries funds to cover additional salary and benefit cost from moving four half-time staff to part-time staff.

** 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.