



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Finance Board Action

File #: 23-261

Commissioner Hovis - Finance - To Appropriate \$217,000.00 for New FY23 GASB 87 Leases

STAFF CONTACT

Tiffany Murray - Finance - 704-866-3032

BUDGET IMPACT

Increase capital outlay expense and financing proceeds by \$217,000.00.

BUDGET ORDINANCE IMPACT

Minimal impact to budget ordinance.

BACKGROUND

In FY22, the Governmental Accounting Standards Board (GASB) implemented a new standard to account for leases. In FY23, the County entered into two new GASB 87 compliant leases. This Board Action appropriates the capital outlay and lease proceeds associated with these two leases.

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	CBrown	CCloninger	AFraley	BHovis	KJohnson	TKeigher	RWooley	Vote
2023-196	06/13/2023	RW	AF	A	A	A	A	A	AB	A	U

DISTRIBUTION:

Laserfiche Users

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

GASTON COUNTY BUDGET CHANGE REQUEST (BCR)					
TO:	Dr. Kim S. Eagle, County Manager				
FROM:	<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 30%; text-align: center; padding: 5px;">FIN</td> <td style="border: 1px solid black; width: 70%; text-align: center; padding: 5px;">Finance</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Dept. Code</td> <td style="text-align: center; padding: 5px;">Department Name</td> </tr> </table>	FIN	Finance	Dept. Code	Department Name
FIN	Finance				
Dept. Code	Department Name				
	<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 60%; text-align: center; padding: 5px;">Tiffany Murray</td> <td style="border: 1px solid black; width: 40%; text-align: center; padding: 5px;">6/5/2023</td> </tr> <tr> <td style="text-align: center; padding: 5px;">Department Director</td> <td style="text-align: center; padding: 5px;">Date</td> </tr> </table>	Tiffany Murray	6/5/2023	Department Director	Date
Tiffany Murray	6/5/2023				
Department Director	Date				

Dr. Kim S. Eagle, County Manager

Department Name

Date _____

*Requires resolution by the Board of Commissioners

Check cell- Amounts must sum to \$0 \$

** 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.

Appropriate funds for 2 new FY23 GASB87 compliant leases.