GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

MGR-000	County Manager's Office
Dept. Code	Department Name

Matthew Rhoten	2/13/26
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-XXXXXXX-XXXX-XX-XXXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	**AMOUNT**** Ex. ($5,000.00) Ex. $5,000.00
Other Improv & Cap Outlay	4010-000-000-00000-School-CoCaptl-0000-03-540006-P2208	$ (3,209,843.77)
Transfer to CIF Fund	4010-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	$ 3,209,843.77
Transfers from Education Capit	4000-NDP-000-00000-TrfxFr-0000000-0000-98-484010-	$ (3,209,843.77)
Transfer to General Fund	4000-NDP-000-00000-TrfxTo-0000000-0000-98-581000-	$ 3,209,843.77
Transfers from CIF	1000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	$ (3,209,843.77)
Additional Subsidies	1000-000-000-00000-School-0000000-0000-03-570011-	$ 3,209,843.77
		$ -

** 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:

Gaston County Schools has requested additional funds for operating expenditures. The County is transferring $3.2 million from the balance in their capital allocation account to the General Fund for operating expenditures.