Gaston County
Board of Commissioners
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Gaston County

Financial and Management Services - Finance

Board Action

File #: 26-312

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate Accumulated Investment Earnings from June 1, 2026, through June 30, 2026 ***($16,187.78)*** in FY27

STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

BUDGET IMPACT

General Fund: Increase fund balance appropriation by $257.59. Increase expense by $257.59.

Federal Drug Forfeitures Fund: Increase fund balance appropriation by $1,994.34. Increase expense by $1,994.34.

Controlled Substance Abuse Tax Fund: Increase fund balance appropriation by $1,295.76. Increase expense by $1,295.76.

General Government Capital Fund: Increase fund balance appropriation by $12,640.09. Increase expense by $12,640.09.

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 $16,187.78 in investment earnings on the funds from June 1, 2026, through June 30, 2026.

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
2026-239	07/28/2026	TK	SS	A	A	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

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

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

FIN — Dept. Code
Finance — Department Name

Kyle Sutherland — Department Director
7/13/26 — 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
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (5.08)
Furn/Equip<$5K-SHF StateDirct	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0108	$ 5.08
Fund Balance Appropriated	4005-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (4.32)
Motor Vehicles:GPD StateDirctd	4005-GPD-000-00000-000000-0000000-0000-02-540003-G0108	$ 4.32
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (3.38)
Furn/Equip<$5K-NC OSBM SHF Grt	1000-SHF-000-00000-000000-0000000-0000-02-520020-G0143	$ 3.38
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (77.00)
TranspOfClients-InnovatvCrtPrg	1000-NDP-000-00000-000000-0000000-0000-02-560001-G0089	$ 77.00
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (160.30)
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (11.83)
Transportation of Clients	1000-CSS-290-29001-000000-0000000-0000-05-560001-	$ 172.13
Fund Balance Appropriated	4005-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (12,635.77)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	$ 9,107.86
ProfSvcsCapProj: NCOSBM CntyCH	4005-PWK-192-00000-CourtF-0000000-0000-01-540016-G0054	$ 3,527.91
Fund Balance Appropriated	2025-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (1,049.60)
Controlled Substance Tax	2025-GPD-000-00000-000000-0000000-0000-02-530045-CSTPD	$ 1,049.60
Fund Balance Appropriated	2020-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (1,013.00)
Asset Forfeitures - Justice	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFJPD	$ 1,013.00
Fund Balance Appropriated	2020-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (775.65)
Asset Forfeitures - Treasury	2020-GPD-000-00000-000000-0000000-0000-02-530043-AFTPD	$ 775.65
		$ -

** 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 June 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-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
Fund Balance Appropriated	2025-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (246.16)
Controlled Substance Tax	2025-SHF-000-00000-000000-0000000-0000-02-530045-CSTSH	$ 246.16
Fund Balance Appropriated	2020-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (6.74)
Asset Forfeitures - Drug Supplies	2020-GPD-000-00000-000000-0000000-0000-02-530048-	$ 6.74
Fund Balance Appropriated	2020-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (11.46)
Asset Forfeitures - Justice	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFJSH	$ 11.46
Fund Balance Appropriated	2020-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ (187.49)
Asset Forfeitures - Treasury	2020-SHF-000-00000-000000-0000000-0000-02-530043-AFTSH	$ 187.49
		$ -

** 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.