

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

TO: Matthew Rhoten, County Manager

FROM:

FIN Finance
Dept. Code Department Name

Kyle Sutherland 6/23/26
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-XXXX-XXXXX-XXXXXX-XXXX-XX-XXXXX-XXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Expenditure: Subscription Financing Principal	1000-HRM-000-00000-000000-0000000-0000-01-550003-	144,092.99
Expenditure Interest: Subscriptions	1000-HRM-000-00000-000000-0000000-0000-01-550103-	6,630.81
GASB Adjustments	1000-HRM-000-00000-000000-0000000-0000-01-530056-	(150,723.80)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	4,477.34
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	129.56
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(4,606.90)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	14,450.40
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	1,104.06
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(15,554.46)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	75,103.05
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	2,696.95
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(77,800.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	296,650.56
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	10,652.72
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(307,303.28)
Expenditure: Subscription Financing Principal	1000-HLT-000-00000-000000-0000000-0000-05-550003-	70,469.22
Expenditure Interest: Subscriptions	1000-HLT-000-00000-000000-0000000-0000-05-550103-	2,530.55
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(72,999.77)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	171,829.40
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	6,170.39
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(177,999.79)
Expenditure: Subscription Financing Principal	1000-SHF-210-00000-000000-0000000-0000-02-550003-	31,113.88
Expenditure Interest: Subscriptions	1000-SHF-210-00000-000000-0000000-0000-02-550103-	886.12
GASB Adjustments	1000-SHF-210-00000-000000-0000000-0000-02-530056-	(32,000.00)
Expenditure: Subscription Financing Principal	1000-HLT-250-00000-000000-0000000-0000-05-550003-	12,226.62
Expenditure Interest: Subscriptions	1000-HLT-250-00000-000000-0000000-0000-05-550103-	348.58
GASB Adjustments	1000-HLT-250-00000-000000-0000000-0000-05-530056-	(12,575.20)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	13,082.77
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	372.60
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(13,455.37)
Expenditure: Subscription Financing Principal	1000-BOE-000-00000-000000-0000000-0000-01-550003-	14,252.98
Expenditure Interest: Subscriptions	1000-BOE-000-00000-000000-0000000-0000-01-550103-	742.02
GASB Adjustments	1000-BOE-000-00000-000000-0000000-0000-01-530056-	(14,995.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	31,995.87
SUBOTAL		31,995.87

** 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.

**GASTON COUNTY
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PAGE 2

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
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	20.37
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(32,016.24)
Expenditure: Subscription Financing Principal	1000-DSS-000-00000-000000-0000000-0000-05-550003-	12,798.37
Expenditure Interest: Subscriptions	1000-DSS-000-00000-000000-0000000-0000-05-550103-	8.15
GASB Adjustments	1000-DSS-000-00000-000000-0000000-0000-05-530056-	(12,806.52)
Expenditure: Subscription Financing Principal	1000-HLT-000-00000-000000-0000000-0000-05-550003-	8,227.49
Expenditure Interest: Subscriptions	1000-HLT-000-00000-000000-0000000-0000-05-550103-	5.23
GASB Adjustments	1000-HLT-000-00000-000000-0000000-0000-05-530056-	(8,232.72)
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	9,987.24
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	284.74
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(10,271.98)
Expenditure: Subscription Financing Principal	1000-SHF-000-00000-000000-0000000-0000-02-550003-	42,096.24
Expenditure Interest: Subscriptions	1000-SHF-000-00000-000000-0000000-0000-02-550103-	1,200.16
GASB Adjustments	1000-SHF-000-00000-000000-0000000-0000-02-530056-	(43,296.40)
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	5,343.18
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	152.33
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	(5,495.51)
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	67,413.90
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	1,921.97
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	(69,335.87)
Expenditure: Subscription Financing Principal	1000-BDS-230-00000-000000-0000000-0000-02-550003-	27,363.68
Expenditure Interest: Subscriptions	1000-BDS-230-00000-000000-0000000-0000-02-550103-	1,616.32
GASB Adjustments	1000-BDS-230-00000-000000-0000000-0000-02-530056-	(28,980.00)
Expenditure: Subscription Financing Principal	1000-DSS-272-00000-000000-0000000-0000-05-550003-	14,470.16
Expenditure Interest: Subscriptions	1000-DSS-272-00000-000000-0000000-0000-05-550103-	1,770.48
GASB Adjustments	1000-DSS-272-00000-000000-0000000-0000-05-530056-	(16,240.64)
Expenditure: Subscription Financing Principal	1000-FIN-000-00000-000000-0000000-0000-01-550003-	23,697.88
Expenditure Interest: Subscriptions	1000-FIN-000-00000-000000-0000000-0000-01-550103-	1,390.12
GASB Adjustments	1000-FIN-000-00000-000000-0000000-0000-01-530056-	(25,088.00)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	108,243.01
Expenditure Interest: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-550103-	6,741.45
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(114,984.46)
Capital Outlay: Subscription	1000-EMS-000-00000-000000-0000000-0000-02-540018-	34,675.48
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	(11,500.00)
Othr Financing Source: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-470004-	(34,675.48)

SUBTOTAL (43,495.87)

** 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.

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PAGE 3

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Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	11,500.00
Capital Outlay: Subscription	1000-ITS-000-00000-000000-0000000-0000-01-540018-	3,607,306.99
GASB Adjustments	1000-ITS-000-00000-000000-0000000-0000-01-530056-	(892,416.00)
Othr Financing Source: Subscriptions	1000-ITS-000-00000-000000-0000000-0000-01-470004-	(3,607,306.99)
Expenditure: Subscription Financing Principal	1000-ITS-000-00000-000000-0000000-0000-01-550003-	892,416.00
Capital Outlay: Subscription	1000-ROD-000-00000-000000-0000000-0000-01-540018-	345,832.95
Othr Financing Source: Subscriptions	1000-ROD-000-00000-000000-0000000-0000-01-470004-	(345,832.95)
Capital Outlay: Subscription	1000-TAX-000-00000-000000-0000000-0000-01-540018-	855,364.75
GASB Adjustments	1000-TAX-000-00000-000000-0000000-0000-01-530056-	(47,934.29)
Othr Financing Source: Subscriptions	1000-TAX-000-00000-000000-0000000-0000-01-470004-	(855,364.75)
Expenditure: Subscription Financing Principal	1000-TAX-000-00000-000000-0000000-0000-01-550003-	47,934.29
Capital Outlay: Subscription	1000-TAX-000-00000-000000-0000000-0000-01-540018-	108,403.26
GASB Adjustments	1000-TAX-000-00000-000000-0000000-0000-01-530056-	(36,328.00)
Othr Financing Source: Subscriptions	1000-TAX-000-00000-000000-0000000-0000-01-470004-	(108,403.26)
Expenditure: Subscription Financing Principal	1000-TAX-000-00000-000000-0000000-0000-01-550003-	36,328.00
Capital Outlay: Subscription	1000-MGR-000-00000-000000-0000000-0000-01-540018-	143,082.80
Othr Financing Source: Subscriptions	1000-MGR-000-00000-000000-0000000-0000-01-470004-	(143,082.80)
Expenditure: Subscription Financing Principal	1000-MGR-000-00000-000000-0000000-0000-01-550003-	69,946.39
Expenditure Interest: Subscriptions	1000-MGR-000-00000-000000-0000000-0000-01-550103-	5,053.61
GASB Adjustments	1000-MGR-000-00000-000000-0000000-0000-01-530056-	(75,000.00)
Expenditure: Subscription Financing Principal	2010-TAX-000-00000-000000-0000000-0000-01-550003-	76,937.06
Expenditure Interest: Subscriptions	2010-TAX-000-00000-000000-0000000-0000-01-550103-	4,449.49
GASB Adjustments	2010-TAX-000-00000-000000-0000000-0000-01-530056-	(81,386.55)
Capital Outlay: Leases	1000-PWK-190-00000-000000-0000000-0000-01-540011-	33,584.55
GASB Adjustments	1000-PWK-190-00000-000000-0000000-0000-01-530056-	(3,546.00)
Othr Financing Srcs: Lease Fin	1000-PWK-190-00000-000000-0000000-0000-01-470003-	(33,584.55)
Interest: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550102-	184.35
Financing Principal: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550002-	3,361.65
Interest: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550102-	1,075.38
Financing Principal: Leases	1000-ROD-000-00000-000000-0000000-0000-01-550002-	60,064.62
GASB Adjustments	1000-ROD-000-00000-000000-0000000-0000-01-530056-	(61,140.00)
Interest: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550102-	1,365.99
Financing Principal: Leases	1000-CSS-291-29101-000000-0000000-0000-05-550002-	22,634.01
GASB Adjustments	1000-CSS-291-29101-000000-0000000-0000-05-530056-	(24,000.00)
Interest: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550102-	29.69
Financing Principal: Leases	1000-PWK-190-00000-000000-0000000-0000-01-550002-	5,602.15
SUBOTAL		17,131.84

** 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.

