



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Finance Board Action

File #: 23-059

Commissioner Worley - Finance (Police Department) - To Appropriate and Transfer \$4,349.66 from the General Fund to the Emergency Telephone Fund to Comply with the Ruling by State Auditors Regarding 2019 and 2020 Expenditures

### STAFF CONTACT

Tiffany Murray - Finance Director - 704-866-3032

### BUDGET IMPACT

Transfer funds out of the General Fund to the Emergency Telephone Fund for disallowed 911 expenditures.

### BUDGET ORDINANCE IMPACT

Decrease General Fund, fund balance, by \$4,349.66 and increase the Emergency Telephone Fund fund balance by \$4,349.66.

### BACKGROUND

The State 911 Board reviewed the County's Emergency Telephone System expenditures for fiscal years 2019 and 2020 and decided that not all the expenditures were categorized correctly. The attached budget changes are necessary to transfer funds from the General Fund into the Emergency Telephone System Fund to comply with the decision by State auditors regarding disallowed expenditures.

### 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	KJohnspn	TKelcher	RYWorley	Vote
2023-063	02/28/2023	TK	KJ	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:** Dr. Kim S. Eagle, County Manager

**FROM:** FIN Finance  
 Dept. Code Department Name

Tiffany Murray 2/8/2023  
 Department Director Date

FROM:	FIN	Finance
	Dept. Code	Department Name

**REQUEST TYPE:**

<input type="checkbox"/>	Line-Item Transfer Within Department & Fund	<input checked="" type="checkbox"/>	Line-Item Transfer Between Funds*
<input type="checkbox"/>	Project Transfer Within Department & Fund	<input checked="" type="checkbox"/>	Additional Appropriation of Funds*
<input type="checkbox"/>	Line-Item Transfer Between Departments		

\*Requires resolution by the Board of Commissioners

\*\* 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.

The State 911 Board reviewed the County's Emergency Telephone System expenditures for fiscal years 2019 and 2020 and decided that not all the expenditures were categorized correctly. This Budget Change Request is necessary to transfer funds from the General Fund into the Emergency Telephone System Fund to comply with the decision by State auditors. The disallowed expenditures for 2019 totaled \$2,175.55. The disallowed expenditures for 2020 totaled \$2,174.11.