



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## County Manager

## Board Action

File # 25-483

Commissioner Brown - County Manager - To Approve a Budget Change Request to Transfer \$276,795 in Budgeted Personnel Costs for the Sheriff's Office from the General Fund to the Capital Fund for Future Public Safety Capital Expenditures

### STAFF CONTACT

Vincent Wong - County Manager's Office - 704-866-3277

### BUDGET IMPACT

General Fund Decrease personnel and associated operating expenditures by \$276,795. Increase transfers out by \$276,795.

Community Investment Fund Increase transfers in by \$276,795 Increase transfers out by \$276,795

Capital Fund Increase transfers in by \$276,795 Increase capital expenditures by \$276,795

### BACKGROUND

At its Regular Meeting of July 22, 2025, the Board of Commissioners voted to cut the five Sheriff's Office Positions previously approved in the FY26 Budget, and to revisit the request in December, 2025. This BCR transfers the budgeted funds for those positions from the General Fund to a Capital Fund account for future capital expenditures related to public safety

### 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
2025-330	09/23/2025	BH	TK	N	A	A	A	A	A	N	5 - 2

### DISTRIBUTION

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

# GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO:

Matthew Rhoten, County Manager

FROM:

MGR-000

County Manager's Office

Dept. Code

Department Name

Matt Rhoten

9/9/25

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-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**  Ex. (\$5,000.00) Ex. \$5,000.00
Salaries	1000-SHF-000-00000-000000-0000000-0000-02-510001-	\$ (156,550.00)
FICA	1000-SHF-000-00000-000000-0000000-0000-02-510100-	\$ (11,975.00)
Retirement	1000-SHF-000-00000-000000-0000000-0000-02-510101-	\$ (25,205.00)
401K Contribution	1000-SHF-000-00000-000000-0000000-0000-02-510102-	\$ (1,565.00)
Health Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510103-	\$ (30,000.00)
Dental Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510104-	\$ (750.00)
Life Insurance	1000-SHF-000-00000-000000-0000000-0000-02-510105-	\$ (500.00)
Uniforms	1000-SHF-000-00000-000000-0000000-0000-02-520006-	\$ (11,750.00)
Employee Training	1000-SHF-000-00000-000000-0000000-0000-02-520011-	\$ (1,500.00)
Furn/Equip<\$5k	1000-SHF-000-00000-000000-0000000-0000-02-520020-	\$ (37,000.00)
Transfer to CIF Fund	1000-NDP-000-00000-TrfxTo-0000000-0000-98-584000-	\$ 276,795.00
Transfers from General Fund	4000-NDP-000-00000-TrfxFr-0000000-0000-98-481000-	\$ (276,795.00)
Transfer to Gen Govt Capital	4000-NDP-000-00000-TrfxTo-0000000-0000-98-584005-	\$ 276,795.00
Transfer from CIF	4005-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	\$ (276,795.00)
ProfSvcs: Future Pub Safety Ca	4005-PWK-192-00000-000000-0000000-0000-02-540016-P2313	\$ 276,795.00

\*\* 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

This BA and BCR transfers \$276,795 budgeted for 5 new Sheriff's Office positions (funded mid-year) to the Capital Fund for future capital expenditures related to Public Safety