



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Financial and Management Services - Budget

Board Action

File # 26-034

Commissioner Brown - Financial and Management Services - Budget - Administrative Correction Amending Fund Number in Resolution #2025-349

STAFF CONTACT

Elizabeth McGee - Financial and Management Services - Budget - 704-866-3171

BUDGET IMPACT

General Fund Decrease fund balance appropriations by \$47,412.56

General Government Capital Fund. Increase fund balance appropriations by \$47,412.56

BACKGROUND

An entry error on Resolution #2025-349 caused an incorrect fund number on the associated Budget Change Request, highlighted in the screenshot below. This caused the General Fund and General Government Capital Fund to become unbalanced. This Administrative Correction restores the fund balance appropriation from the General Fund (1000) and appropriates fund balance from the General Government Capital Fund (4005), thereby rebalancing both funds' revenues and expenditures.

Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000	\$ (47,412.56)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	\$ 47,412.56
Interest:Courthouse Renovation	4005-NDP-000-00000-NCOSBM-0000000-0000-02-444001-G0054	\$ (45,341.93)
Bldg&Imp: NC OSBM County Crths	4005-PWK-192-00000-CourtF-0000000-0000-01-540005-G0054	\$ 45,341.93

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
2026-021	01/27/2026	BH	SS	A	A	A	A	A	A	A	U

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GASTON COUNTY BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

BGT	Budget
Dept. Code	Department Name
Taylor Ricci	Department Director

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

** 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 BCR corrects the location of fund balance appropriations approved in 2025-349. Fund balance was appropriated from the General Fund when it should have been from the General Government Capital Fund. This caused the General Fund and General Government Capital Fund to become unbalanced. This BCR corrects the original mistake and rebalances both the General and Capital Funds.