GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Matthew Rhoten, County Manager

FROM:

FIN	Finance
Dept. Code	Department Name

Kyle Sutherland	2/17/26
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-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
Debt Financing Prcds-FY26 LP	4000-NDP-000-00000-InstFn-VLP2026-0000-01-470001-P2601	$ (6,606,000.00)
Fund Balance Appropriated	4000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ 6,495,578.00
Transfer to Debt Svc	4000-NDP-000-00000-TrfxTo-0000000-0000-98-583000-	$ 40,000.00
Transfer to General Fund	4000-NDP-000-00000-TrfxTo-0000000-0000-98-581000-	$ 70,422.00
Transfers from CIF	3000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	$ (40,000.00)
ProfSvcs:FY26 Vehcl & Equip LP	3000-000-000-00000-000000-0000000-0000-09-530010-P2601	$ 40,000.00
Transfers from CIF	1000-NDP-000-00000-TrfxFr-0000000-0000-98-484000-	$ (70,422.00)
Fund Balance Appropriated	1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	$ 70,422.00
		$ -

** 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:

. The attached Budget Change Request returns the $6,565,450.07 back to the Community Investment Fund fund balance from the financing proceeds as stated in the attached Reimbursement Declaration. The attached Budget Change Request also appropriates $40,000 to the Debt Service Fund to be used for cost of issuance associated with the vehicle financing.