

Gaston County

Gaston County Board of Commissioners www.gastongov.com

Financial and Management Services - Finance

Board Action

File #: 25-339

Commissioner Hovis - Financial and Management Services - Finance - To Appropriate the Reimbursement to the General Fund for Parking Lot Attendant from Courthouse Parking Fund for \$14,000 for FY25

STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

BUDGET IMPACT

General Fund: Decrease expenses by \$14,000.

Courthouse Parking Fund: Increase expenses by \$14,000.

BACKGROUND

Parking fee collections revenue in the Courthouse Parking Fund is used to reimburse the General Fund for the parking lot attendant. In FY24 this was transitioned to be a reimbursement instead of a transfer based on notes from the Governmental Accounting Standards Board (GASB).

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: CCloninger AFraley **B**Ĥovis TKeigher SShehan Vote NO. DATE M2 JBailey **CBrown** M1 Α U: Α Α 2025-217 06/24/2025 BH JB **DISTRIBUTION:**

GASTON COUNTY		
1	BUDGET CHANGE REQUEST (BCR)	
то:	Matthew Rhoten, County Manager	
FROM:	Finance Dept. Code Department Name]
	Kyle Sutherland Department Director Date	25
	☐ 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-XXXXXX-XXXXXX	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Reimbursement to GF	2030-PWK-192-00000-000000-000000-01-530059-	14,000.00
Courthouse Parking Fees	2030-PWK-192-00000-Crthse-PermitP-0000-01-420007	(14,000.00)
Reimb From Courthouse Prk Fund	1000-PWK-192-00000-000000-000000-01-530057-	(14,000.00)
Miscellaneous Revenue	1000-NDP-000-00000-000000-000000-01-445001-	14,000.00
between funds require inter-fund transfer accounts.	SUBOTAL unts require brackets. Increases in expenditures and decreases in revenue do not require brackets.	0.00 ets. Please note that transfers
JUSTIFICATION FOR REQUEST: Reimbursement to GF for Courthouse Parking Fee Revenue for parking lot attendant.		
neimbursement to Gr	To Courthouse raining ree nevenue for parking for attenuant.	