

GASTON COUNTY
BUDGET CHANGE REQUEST (BCR)

TO: Dr. Kim S. Eagle, County Manager

FROM:

FIN	FINANCE
Dept. Code	Department Name

Tiffany Murray	9/5/2023
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-XXXX-XX-XXXXX-XXXXX Ex. 1000-BGT-000-00000-000000-0000000-0000-01-520011-	AMOUNT** Whole dollars only Ex. (\$5,000) Ex. \$5,000
Othr Financing Source: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-470004-	\$ (38,762.00)
GASB Adjustments	1000-EMG-000-00000-000000-0000000-0000-02-530056-	\$ (19,654.00)
Capital Outlay: Subscription	1000-EMG-000-00000-000000-0000000-0000-02-540018-	\$ 38,762.00
Expenditure: Subscription Financing Principal	1000-EMG-000-00000-000000-0000000-0000-02-550003-	\$ 19,498.00
Expenditure Interest: Subscriptions	1000-EMG-000-00000-000000-0000000-0000-02-550103-	\$ 157.00
Othr Financing Source: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-470004-	\$ (19,506.00)
GASB Adjustments	1000-EMS-000-00000-000000-0000000-0000-02-530056-	\$ (10,002.00)
Capital Outlay: Subscription	1000-EMS-000-00000-000000-0000000-0000-02-540018-	\$ 19,506.00
Expenditure: Subscription Financing Principal	1000-EMS-000-00000-000000-0000000-0000-02-550003-	\$ 9,704.00
Expenditure Interest: Subscriptions	1000-EMS-000-00000-000000-0000000-0000-02-550103-	\$ 297.00
Othr Financing Source: Subscriptions	1000-FIN-000-00000-000000-0000000-0000-01-470004-	\$ (37,073.00)
GASB Adjustments	1000-FIN-000-00000-000000-0000000-0000-01-530056-	\$ (17,500.00)
Capital Outlay: Subscription	1000-FIN-000-00000-000000-0000000-0000-01-540018-	\$ 37,073.00
Expenditure: Subscription Financing Principal	1000-FIN-000-00000-000000-0000000-0000-01-550003-	\$ 17,500.00
Othr Financing Source: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-470004-	\$ (101,209.00)
GASB Adjustments	1000-GPD-000-00000-000000-0000000-0000-02-530056-	\$ (51,888.00)
Capital Outlay: Subscription	1000-GPD-000-00000-000000-0000000-0000-02-540018-	\$ 101,209.00
Expenditure: Subscription Financing Principal	1000-GPD-000-00000-000000-0000000-0000-02-550003-	\$ 50,351.00
Expenditure Interest: Subscriptions	1000-GPD-000-00000-000000-0000000-0000-02-550103-	\$ 1,537.00
Othr Financing Source: Subscriptions	1000-GPD-201-00000-000000-0000000-0000-02-470004-	\$ (24,382.00)
GASB Adjustments	1000-GPD-201-00000-000000-0000000-0000-02-530056-	\$ (12,501.00)
Capital Outlay: Subscription	1000-GPD-201-00000-000000-0000000-0000-02-540018-	\$ 24,382.00
Expenditure: Subscription Financing Principal	1000-GPD-201-00000-000000-0000000-0000-02-550003-	\$ 12,130.00
Expenditure Interest: Subscriptions	1000-GPD-201-00000-000000-0000000-0000-02-550103-	\$ 371.00
		\$ -

** 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:

To appropriate the necessary adjustments, in FY2023, for the implementation of GASB96

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[illegible]

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