



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Finance Board Action

File #: 23-263

Commissioner Hovis - Finance - To Appropriate Additional Revenue and Appropriate Fund Balance for Special Revenue Funds and the Self-Insurance Fund for FY2023

### STAFF CONTACT

Tiffany Murray - Finance - 704-866-3032

### BUDGET IMPACT

1. To budget additional revenue received over and above the FY2023 budget. Funds received in the fund 2050 are remitted to Gaston County Schools. 2. To appropriate fund balance to cover payee disbursements over and above the budget including payouts for clients no longer in DSS custody and transfers to Social Security Administration for deceased clients. 3. To budget additional revenues and to appropriate fund balance for projected health insurance fund expenditures.

### BUDGET ORDINANCE IMPACT

Minimal impact to budget ordinance.

### BACKGROUND

In FY2023 the County received higher than expected fees for fines and forfeitures which resulted in higher payments to the Gaston County Schools to whom we are required to pay the fees. This Board Action appropriates the additional \$468,000 in revenues to cover the budget shortfall.

In FY2023 the County paid out higher than expected expenditures for Representative Payees due to clients transferring from DSS custody and transfers to the Social Security Administration for deceased clients. This Board Action appropriates \$100,000 of fund balance to cover the budget shortfall.

In FY2023 the County incurred higher than expected claims in the Self Insurance Fund. This amendment is to appropriate additional \$1,557,270 in revenue (\$743,000 in claims revenue received in excess of the budget in FY23 and \$814,270 in fund balance) to cover unexpected increases in insurance claims for fiscal year 2022- 2023.

### 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	CBrown	CCloninger	AFraley	BHovis	KJohnson	TKelgher	RVorley	Vote
2023-197	06/13/2023	RW	AF	A	A	A	A	A	AB	A	U

### DISTRIBUTION:

Laserfiche Users

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

<b>GASTON COUNTY</b> <b>BUDGET CHANGE REQUEST (BCR)</b>					
<b>TO:</b>	Dr. Kim S. Eagle, County Manager				
<b>FROM:</b>	<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 30%; text-align: center; padding: 2px;">FIN</td> <td style="border: 1px solid black; width: 70%; text-align: center; padding: 2px;">Finance</td> </tr> <tr> <td style="text-align: center; padding: 2px;">Dept. Code</td> <td style="text-align: center; padding: 2px;">Department Name</td> </tr> </table>	FIN	Finance	Dept. Code	Department Name
FIN	Finance				
Dept. Code	Department Name				
	<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 60%; text-align: center; padding: 2px;">Tiffany Murray</td> <td style="border: 1px solid black; width: 40%; text-align: center; padding: 2px;">6/13/2023</td> </tr> <tr> <td style="text-align: center; padding: 2px;">Department Director</td> <td style="text-align: center; padding: 2px;">Date</td> </tr> </table>	Tiffany Murray	6/13/2023	Department Director	Date
Tiffany Murray	6/13/2023				
Department Director	Date				

FROM:	FIN	Finance
	Dept. Code	Department Name
	Tiffany Murray	6/13/2023
	Department Director	Date

**REQUEST TYPE:**

<input type="checkbox"/> Line-Item Transfer Within Department & Fund	<input type="checkbox"/> Line-Item Transfer Between Funds*
<input type="checkbox"/> Project Transfer Within Department & Fund	<input checked="" type="checkbox"/> Additional Appropriation of Funds*
<input type="checkbox"/> Line-Item Transfer Between Departments	*Requires resolution by the Board of Commissioners

[illegible]

Check cell- Amounts must sum to \$0 \$

**\*\* 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:

1. To budget additional revenue received over and above the FY2023 budget. Funds received in the fund 2050 are remitted to Gaston County Schools. 2. To appropriate fund balance to cover payee disbursements over and above the budget including payouts for clients no longer in DSS custody and transfers to Social Security Administration for deceased clients. 3. To budget additional revenues and to appropriate fund balance for projected health insurance fund expenditures.