

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 cert taken by the Board of Commissioners as follows:							ify that the above is a trife and correct copy of action		
NO.	DATE	M1	M2	CBrown	CCloninger	AFraley	BHovis	KJohnson Ti	Keigher (Attyorley Vote
2023-197 DISTRIBU	06/13/2023 JTION:	RW	AF	A	А	Α	Α	А . А	8.4 / A /
Laserfiche Users									

GASTON COUNTY										
BUDGET CHANGE REQUEST (BCR)										
то:	Dr. Kim S. Eagle, County Manager									
FROM:	FIN Finance	1								
	Dept. Code Department Name	J								
	Tiffany Murray 6/13/2023]								
	Department Director Date									
REQUEST TYPE:	Line-Item Transfer Within Department & Fund Project Transfer Within Department & Fund Additional Appropriation of Funds* Line-Item Transfer Between Departments *Requires resolution by the Board of Commissioners									
ACCOUNT DESCRIPTION	ACCOUNT NUMBER	A B & C I B T * *								
ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AMOUNT**								
As it appears in Munis	Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj XXXX-XXX-XXXX-XXXXXXXXXXXXXXXXXXXXXXX	Whole dollars only								
Ex. Employee Training	Ex. 1000-BGT-000-00000-000000-000000-001-520011-	Ex. (\$5,000) Ex. \$5,000								
Fines & Forfeitures / C of C	2050-000-000-00000-School-0000000-0000-03-410206-	\$ (300,000.00)								
Late Tax Listing Penalties	2050-000-000-00000-School-0000000-0000-03-410207-	\$ (165,000.00)								
Nonsufficient Funds Penalty	2050-000-000-00000-School-0000000-0000-03-410208-	\$ (3,000.00)								
School Fines & Penalties	2050-000-000-00000-School-0000000-0000-03-570005-	\$ 468,000.00								
Fund Balance Appropriated	2000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (100,000.00)								
Beneficiary Needs	2000-DSS-000-00000-000000-000000-0000-05-570008-	\$ 100,000.00								
Health Insurance Contributions	8000-000-000-00000-Health-ActEmpl-0000-01-439001-	\$ (698,000.00)								
Health Insurance Contributions	8000-000-000-00000-Health-Retiree-0000-01-439001-	\$ (10,000.00)								
Dental Insurance Contributions	8000-000-000-00000-Dental-ActEmpl-0000-01-439002-	\$ (12,000.00) \$ (23,000.00)								
Life Insurance Contributions Fund Balance Appropriated	8000-000-000-00000-Lfelns-ActEmpl-0000-01-439003- 8000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ (23,000.00) \$ (814,270.00)								
Claims	8000-000-000-00000-PBApiro-0000000-0000-95-4-90000-	\$ 1,164,070.00								
Claims	8000-000-000-00000-Phmrcy-ActEmpl-0000-01-510201-	\$ 393,200.00								
Cidiffis	0000-000 000 00000 Hilliey Actampt 0000 01 510201	333,200.00								
** Decreases in expenditures and increases in rev between funds require inter-fund transfer accoun	Check cell- Amounts must sum to \$ enue accounts require brackets. Increases in expenditures and decreases in revenue do not require bracket ts.	a Contrat de contrada difficiente foto de Contrat de Co								
JUSTIFICATION FOR REQUEST:										
To budget additional revenue rece County Schools. 2. To appropiate fur longer in DSS custody and transfers to	eived over and above the FY2023 budget. Funds received in the fund 2050 are and budget including to Social Security Administration for deceased clients. 3. To budget additional red health insurance fund expenditures.	payouts for clients no								
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