



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Finance Board Action

File #: 16-385

Commissioner Price - To Appropriate \$9,086 from the General Fund Balance to the Emergency Telephone Fund to Comply with the Ruling by State Auditors Regarding 2014 and 2015 Expenditures

STAFF CONTACT

Tonya Frye - Financial Operations Manager - Finance - 704-866-3032

BUDGET IMPACT

Transfer funds out of the General Fund Balance to the Emergency Phone Fund for disallowed 911 expenditures.

BUDGET ORDINANCE IMPACT

Decrease General Fund Balance by \$9,086 and increase Emergency Phone Fund by \$9,086.

BACKGROUND

The State 911 Board reviewed the County's Emergency Telephone System expenditures for fiscal years 2014 and 2015 and decided that not all the expenditures were categorized correctly. The attached budget changes are necessary to transfer funds from the General Fund into the Emergency Telephone System Fund to comply with the decision by State Auditors regarding disallowed expenditures.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request

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	Brown	Carpenter	Fraley	Kelgher	Philbeck	Price	Williams	Vote
2016-202	07/28/2016	MP	CB	A	A	A	A	A	A	AB	U

DISTRIBUTION:

Laserfiche Users

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

GASTON COUNTY BUDGET CHANGE REQUEST

TO: Earl Mathers COUNTY MANAGER

FROM: 4130 Finance
 Dept. # Department Name

 Department Director's Signature Date

TYPE OF REQUEST:

☐ Line Item Transfer Within Department & Fund

☐ Line Item Transfer Between Funds *

☐ Project Transfer Within Department & Fund

☒ Additional Appropriation of Funds *

☐ Line Item Transfer Between Departments*

* Requires resolution by the Board of Commissioners

Resolution # _____ Date _____

ACCOUNT DESCRIPTION (As it appears in the budget)	ACCOUNT NUMBER	PROJECT	AMOUNT
	Fund - Dept - Subdept - Div - Acct - Subacct	SUBPROJECT	Whole Dollars Only
	XX - XXXX - XXXX - XXXX - XXX - XXX	XXXXX - XXXX	(See Note Below)
Fund Balance Appropriated	10-9900-991-500		(2946)
Transfer to Emer.Telephone Fund	10-9800-980-024		2946
Transfer from General Fund	24-9800-980-510		(2946)
Fund Balance Replaced	24-9900-991-500		2946

JUSTIFICATION FOR REQUEST:

The State 911 board reviewed the County's Emergency Telephone System expenditures for fiscal year 2014 and has decided that not all the expenditures were categorized correctly. This budget change is necessary to transfer funds from the General fund into the Telephone System Fund to comply with the decision by State auditors. \$2,946 was disallowed for New World Software System expenditures.

APPROVAL SIGNATURES:

 County Manager/Interim Assistant County Manager Date

 Financial Operations Manager/Asst. Financial Operations Mgr. Date

 Interim Budget Administrator Date

Note: Decreases in expenditures & increases in revenue accounts require brackets. Increases in expenditures & decreases in revenue do not require brackets. Please note that transfers between funds require interfund transfer accounts.

GASTON COUNTY BUDGET CHANGE REQUEST

TO: Earl Mathers COUNTY MANAGER

FROM: 4130 Finance
Dept. # Department Name

Department Director's Signature Date

TYPE OF REQUEST:

☐ Line Item Transfer Within Department & Fund

☐ Line Item Transfer Between Funds *

☐ Project Transfer Within Department & Fund

☒ Additional Appropriation of Funds *

☐ Line Item Transfer Between Departments*

* Requires resolution by the Board of Commissioners

Resolution #

Date

ACCOUNT DESCRIPTION (As it appears in the budget)	ACCOUNT NUMBER	PROJECT	AMOUNT
	Fund - Dept - Subdept - Div - Acct - Subacct	SUBPROJECT	Whole Dollars Only
	XX - XXXX - XXXX - XXXX - XXX - XXX	XXXXX - XXXX	(See Note Below)
Fund Balance Appropriated	10-9900-991-500		(6140)
Transfer to Emer. Telephone Fund	10-9800-980-024		6140
Transfer from General Fund	24-9800-980-510		(6140)
Fund Balance Replaced	24-9900-991-500		6140

JUSTIFICATION FOR REQUEST:

The State 911 board reviewed the County's Emergency Telephone System expenditures for fiscal year 2015 and has decided that not all the expenditures were categorized correctly. This budget change is necessary to transfer funds from the General fund into the Telephone System Fund to comply with the decision by State auditors regarding disallowed expenditures.

APPROVAL SIGNATURES:

County Manager/Interim Assistant County Manager Date

Financial Operations Manager/Asst. Financial Operations Mgr. Date

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