



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Finance Board Action

File #: 21-157

Commissioner Worley - Finance - To Allocate the Health Insurance Budgets of Various Departments to Dental and Life Insurance Accounts and Appropriate \$790,233.28 from the Self Insurance Fund-Fund Balance to be Transferred to the General Fund

STAFF CONTACT

Tiffany Murray - Finance Director - 704-866-3032

BUDGET IMPACT

Allocates the Health Insurance budgets of various departments to the Dental and Life Insurance accounts and appropriates \$790,233.28 from the Self Insurance Fund-fund balance and transfers it to the General Fund to cover estimated costs through the end of the fiscal year.

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

Historically, the County's Health, Dental and Life insurance benefits have not been broken out on the general ledger by type. We now have the capability to allocate out those costs on a per payroll basis with our current payroll software. In the FY21 adopted budget, all of the insurances were budgeted in the Health Insurance line item accounts. This Board Action and Budget Change Request if approved will allocate the Health Insurance budgets of various departments to the Dental and Life Insurance line item accounts. It will also appropriate \$790,233.28 from the Self Insurance Fund fund balance and transfer it to the General Fund. These funds are needed to cover the estimated additional insurance costs for the remainder of the fiscal year. Beginning with the FY22 budget these insurances will be budgeted individually. The budgets of all other departments not included on the attached Budget Change Request were able to be corrected with departmental budget transfers and will be included on the Board Action for March 2021 departmental budget change requests.

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	AFraley	BHovis	KJohnson	TKeigher	TPhillbeck	RWorley	Vote
2021-118	04/27/2021	CB	BH	A	A	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

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

GASTON COUNTY BUDGET CHANGE REQUEST

TO: Dr. Kim S. Eagle COUNTY MANAGER

FROM: 4130 Finance
Dept. # Department Name

Tiffany Murray 3/1/2021
Department Director's Name 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

ACCOUNT DESCRIPTION (As it appears in the budget)	ACCOUNT NUMBER	AMOUNT
	Fund - Function - Dept - Division - Object - Project	Whole Dollars Only
	xxx - xx - xxxx - xxxx - xxxxx - xxxxxx	(See Note Below)
See Attached Excel		

JUSTIFICATION FOR REQUEST:

To transfer funds from the Health Insurance budget account to Dental and Life insurance budget lines items. Originally, budgeted all in the Health Insurance line item.

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.

Budget Change Request

Page 3

010-01-4265-4250-510103-	Health Insurance	(7,539.00)	decrease
010-01-4265-4250-510108-	Dental Insurance	1,575.00	increase
010-01-4265-4250-510109-	Life Insurance	777.00	increase
010-01-4265-4260-510103-	Health Insurance	10,730.00	increase
010-01-4265-4260-510108-	Dental Insurance	2,749.00	increase
010-01-4265-4260-510109-	Life Insurance	1,088.00	increase
010-01-4265-4265-510103-	Health Insurance	15,094.00	increase
010-01-4265-4265-510108-	Dental Insurance	1,811.00	increase
010-01-4265-4265-510109-	Life Insurance	721.00	increase
010-01-4520-0000-510103-	Health Insurance	(9,986.00)	decrease
010-01-4520-0000-510108-	Dental Insurance	636.00	increase
010-01-4520-0000-510109-	Life Insurance	229.00	increase
010-01-4521-0000-510103-	Health Insurance	(51,255.00)	decrease
010-01-4521-0000-510108-	Dental Insurance	4,221.00	increase
010-01-4521-0000-510109-	Life Insurance	1,178.00	increase
010-02-4310-4310-510103-	Health Insurance	118,362.00	increase
010-02-4310-4310-510108-	Dental Insurance	37,736.00	increase
010-02-4310-4310-510109-	Life Insurance	15,757.00	increase
010-02-4311-0000-510103-	Health Insurance	16,900.00	increase
010-02-4311-0000-510108-	Dental Insurance	14,952.00	increase
010-02-4311-0000-510109-	Life Insurance	5,348.00	increase
010-02-4315-4315-510103-	Health Insurance	114,417.00	increase
010-02-4315-4315-510108-	Dental Insurance	20,273.00	increase
010-02-4315-4315-510109-	Life Insurance	8,426.00	increase
010-02-4315-4323-510103-	Health Insurance	42,830.00	increase
010-02-4315-4323-510108-	Dental Insurance	35,295.00	increase
010-02-4315-4323-510109-	Life Insurance	13,270.00	increase
010-02-4325-0000-510108-	Dental Insurance	470.00	increase
010-02-4330-0000-510103-	Health Insurance	(15,010.00)	decrease
010-02-4330-0000-510108-	Dental Insurance	1,375.00	increase
010-02-4330-0000-510109-	Life Insurance	581.00	increase
010-02-4330-4330-510103-	Health Insurance	1,465.00	increase
010-02-4330-4330-510108-	Dental Insurance	35.00	increase
010-02-4330-4330-510109-	Life Insurance	19.00	increase
010-02-4330-4340-510103-	Health Insurance	5,977.00	increase
010-02-4330-4340-510108-	Dental Insurance	116.00	increase
010-02-4330-4340-510109-	Life Insurance	51.00	increase
010-02-4370-0000-510103-	Health Insurance	56,165.00	increase
010-02-4370-0000-510108-	Dental Insurance	32,914.00	increase
010-02-4370-0000-510109-	Life Insurance	11,203.00	increase
010-02-4380-0000-510103-	Health Insurance	(3,912.00)	decrease
010-02-4380-0000-510108-	Dental Insurance	6,804.00	increase
010-02-4380-0000-510109-	Life Insurance	2,397.00	increase
010-02-4910-4910-510103-	Health Insurance	9,970.00	increase
010-02-4910-4910-510108-	Dental Insurance	1,401.00	increase
010-02-4910-4910-510109-	Life Insurance	628.00	increase

Budget Change Request

Page 2

Account	Description	Transfer Amt
Board Approval		
010-01-4110-0000-510103-	Health Insurance	8,674.00 increase
010-01-4110-0000-510108-	Dental Insurance	2,913.00 increase
010-01-4110-0000-510109-	Life Insurance	639.00 increase
010-01-4120-0000-510103-	Health Insurance	11,397.00 increase
010-01-4120-0000-510108-	Dental Insurance	1,814.00 increase
010-01-4120-0000-510109-	Life Insurance	693.00 increase
010-01-4122-0000-510103-	Health Insurance	(6,591.00) decrease
010-01-4122-0000-510108-	Dental Insurance	3,149.00 increase
010-01-4122-0000-510109-	Life Insurance	1,344.00 increase
010-01-4124-0000-510103-	Health Insurance	(10,608.00) decrease
010-01-4124-0000-510108-	Dental Insurance	705.00 increase
010-01-4124-0000-510109-	Life Insurance	263.00 increase
010-01-4125-0000-510103-	Health Insurance	(1,863.00) decrease
010-01-4125-0000-510108-	Dental Insurance	544.00 increase
010-01-4125-0000-510109-	Life Insurance	230.00 increase
010-01-4126-0000-510103-	Health Insurance	(925.00) decrease
010-01-4126-0000-510108-	Dental Insurance	477.00 increase
010-01-4126-0000-510109-	Life Insurance	196.00 increase
010-01-4130-0000-510103-	Health Insurance	(4,945.00) decrease
010-01-4130-0000-510108-	Dental Insurance	3,913.00 increase
010-01-4130-0000-510109-	Life Insurance	1,591.00 increase
010-01-4131-0000-510103-	Health Insurance	(5,695.00) decrease
010-01-4131-0000-510108-	Dental Insurance	1,153.00 increase
010-01-4131-0000-510109-	Life Insurance	513.00 increase
010-01-4140-0000-510103-	Health Insurance	(1,945.00) decrease
010-01-4140-0000-510108-	Dental Insurance	11,409.00 increase
010-01-4140-0000-510109-	Life Insurance	4,365.00 increase
010-01-4150-0000-510103-	Health Insurance	11,385.00 increase
010-01-4150-0000-510108-	Dental Insurance	913.00 increase
010-01-4150-0000-510109-	Life Insurance	374.00 increase
010-01-4170-0000-510103-	Health Insurance	12,048.00 increase
010-01-4170-0000-510108-	Dental Insurance	1,148.00 increase
010-01-4170-0000-510109-	Life Insurance	413.00 increase
010-01-4180-0000-510103-	Health Insurance	13,005.00 increase
010-01-4180-0000-510108-	Dental Insurance	4,149.00 increase
010-01-4180-0000-510109-	Life Insurance	1,385.00 increase
010-01-4210-0000-510103-	Health Insurance	32,523.00 increase
010-01-4210-0000-510108-	Dental Insurance	8,647.00 increase
010-01-4210-0000-510109-	Life Insurance	3,593.00 increase
010-01-4261-0000-510103-	Health Insurance	(17,523.00) decrease
010-01-4261-0000-510108-	Dental Insurance	1,896.00 increase
010-01-4261-0000-510109-	Life Insurance	655.00 increase
010-01-4265-4230-510103-	Health Insurance	15,779.00 increase
010-01-4265-4230-510108-	Dental Insurance	891.00 increase
010-01-4265-4230-510109-	Life Insurance	278.00 increase

Budget Change Request

Page 4

010-04-6110-6112-510103-	Health Insurance	(10,340.00)	decrease
010-04-6110-6112-510108-	Dental Insurance	7,011.00	increase
010-04-6110-6112-510109-	Life Insurance	2,712.00	increase
010-04-6110-6113-510103-	Health Insurance	19,766.00	increase
010-04-6110-6113-510108-	Dental Insurance	4,257.00	increase
010-04-6110-6113-510109-	Life Insurance	1,372.00	increase
010-04-6120-0000-510103-	Health Insurance	6,445.00	increase
010-04-6120-0000-510108-	Dental Insurance	1,390.00	increase
010-04-6120-0000-510109-	Life Insurance	551.00	increase
010-04-6141-0000-510103-	Health Insurance	1,616.00	increase
010-04-6141-0000-510108-	Dental Insurance	1,632.00	increase
010-04-6141-0000-510109-	Life Insurance	585.00	increase
010-05-4121-0000-510103-	Health Insurance	18,473.00	increase
010-05-4121-0000-510108-	Dental Insurance	372.00	increase
010-05-4121-0000-510109-	Life Insurance	187.00	increase
010-05-5810-4121-510103-	Health Insurance	27,810.00	increase
010-05-5810-4121-510108-	Dental Insurance	566.00	increase
010-05-5810-4121-510109-	Life Insurance	243.00	increase
010-05-5810-5582-510103-	Health Insurance	4,668.28	increase
010-05-5810-5582-510108-	Dental Insurance	1,885.00	increase
010-05-5810-5582-510109-	Life Insurance	483.00	increase
010-05-5810-5585-510103-	Health Insurance	629.00	increase
010-05-5810-5585-510108-	Dental Insurance	1,026.00	increase
010-05-5810-5585-510109-	Life Insurance	515.00	increase
010-05-5820-0000-510103-	Health Insurance	(3,557.00)	decrease
010-05-5820-0000-510108-	Dental Insurance	1,023.00	increase
010-05-5820-0000-510109-	Life Insurance	375.00	increase
010-07-4920-4920-510103-	Health Insurance	11,379.00	increase
010-07-4920-4920-510108-	Dental Insurance	2,136.00	increase
010-07-4920-4920-510109-	Life Insurance	948.00	increase
010-07-4950-4950-510103-	Health Insurance	(932.00)	decrease
010-07-4950-4950-510108-	Dental Insurance	302.00	increase
010-07-4950-4950-510109-	Life Insurance	92.00	increase
010-07-4960-0000-510103-	Health Insurance	30,987.00	increase
010-07-4960-0000-510108-	Dental Insurance	2,701.00	increase
010-07-4960-0000-510109-	Life Insurance	1,064.00	increase
010-98-9800-0000-480081-	Transfer from Self Insurance	(790,233.28)	increase
010-98-9800-0000-580022-	Transfers to Tourism	6,648.00	increase
081-99-9900-0000-490000-	Fund Balance Appropriated	(790,233.28)	increase
081-98-9800-0000-580010-	Transfer to General Fund	790,233.28	increase
022-07-4921-0000-510103-	Health Insurance	5,430.00	increase
022-07-4921-0000-510108-	Dental Insurance	873.00	increase
022-07-4921-0000-510109-	Life Insurance	345.00	increase
022-98-9800-0000-480010-	Transfers from General Fund	(6,648.00)	increase