



Gaston County

Gaston County
Board of Commissioners
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County Manager

Board Action

File #: 17-251

Commissioner Brown - County Manager - To Accept Departmental Budget Change Requests as Information

STAFF CONTACT

Bryant Morehead - Assistant County Manager - 704-866-3101

BACKGROUND

N/A

ATTACHMENTS

Departmental Budget Transfers

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	Brown	Fraley	Grant	Hovis	Keigher	Philbeck	Worley	Vote
2017-169	07/25/2017	TP	BH	A	A	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

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

**COUNTY MANAGER – LISTING OF DEPARTMENTAL BUDGET CHANGE REQUESTS
TO BE ACCEPTED AS INFORMATION AT THE JULY 25, 2017 BOARD MEETING**

<u>Department</u>	<u>Account Number</u>	<u>Project #</u>	<u>Amount</u>
#4110 BOC			
Professional Services: Other	10-4110-199-000		(3,000)
FICA	10-4110-181-000		2,500
Salaries: Overtime	10-4110-122-000		500
Justification For Request: To correct the FICA calculation and Salaries-Overtime accounts.			
#4120 County Manager			
Miscellaneous	10-4120-499-000		(55)
Unemployment Insurance	10-4120-184-000		55
Justification For Request: To reconcile Unemployment Insurance account for the remainder of the FY.			
#4122 Human Resources			
Program Supplies	10-4122-237-000		(900)
Unemployment Insurance	10-4122-184-000		700
Telephone Service	10-4122-321-000		200
Office Supplies/Materials	10-4122-260-000		(799)
Salaries - Longevity Pay	10-4122-127-000		799
Justification For Request: To reconcile Unemployment Insurance and Longevity Pay. Also covers premium increase in telephone service.			
#4124 Public Information			
Audio/Visual Supplies	10-4124-4125-232-000		(125)
Salaries - Longevity Pay	10-4124-4124-127-000		125
Audio/Visual Supplies	10-4124-4125-232-000		(111)
Salaries - Longevity Pay	10-4124-4125-127-000		111
Audio/Visual Supplies	10-4124-4125-232-000		(86)
Unemployment Insurance	10-4124-4124-184-000		86
Audio/Visual Supplies	10-4124-4125-232-000		(102)
Unemployment Insurance	10-4124-4125-184-000		102
Justification For Request: To reconcile Unemployment Insurance and Longevity Pay accounts.			
#4130 Finance			
Professional Services: Banking	10-4130-194-000		13,200
Employee Development/Training	10-4130-395-000		3,500
Equipment/Furniture: \$250-\$4,999	10-4130-530-000		3,500
Salaries	10-4130-121-000		(20,200)
Justification For Request: Due to new banking regulations, the County incurred additional banking service fees. The Finance Director was accepted into the Municipal and County Administration class, and this resulted in an increase in the employee development budget. To purchase three scanners to accommodate the new accounting software, the equipment budget was increased.			
#4131 Budget & Purchasing			
Salaries	10-4150-121-000		(700)
Salaries - Longevity Pay	10-4150-127-000		700
Justification For Request: Section 7 of the budget ordinance states: the budget officer shall have the authorization to make transfers between accounts for certain non-discretionary accounts including salaries and benefits. There is a need to move money to cover the fiscal year.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 2

#4131 Budget & Purchasing			
Unemployment Insurance	10-6110-6112-184-000		(1,000)
Unemployment Insurance Unemployment Insurance	10-6110-6113-184-000		(1,000)
Insurance Unemployment Insurance	10-4170-184-000		(600)
Unemployment Insurance Unemployment Insurance	10-4340-184-000		(200)
Insurance Unemployment Insurance	10-4910-4910-184-000		200
Unemployment Insurance Unemployment Insurance	10-4110-184-000		225
	10-6110-6110-184-000		400
	10-4210-184-000		900
	10-4140-184-000		1,075
Justification For Request: Section 7 of the budget ordinance states: the budget officer shall have the authorization to make transfers between accounts for certain non-discretionary accounts including salaries and benefits. There is a need to move money to cover the fiscal year.			
#4131 Budget & Purchasing			
Dues & Subscriptions	10-4131-4131-491-000		(185)
Mobile Telephone Usage	10-4131-4131-321-010		185
Justification For Request: Section 7 of the budget ordinance states: the budget officer shall have the authorization to make transfers between accounts for certain non-discretionary accounts including mobile telephones. There is a need to move money to cover the fiscal year.			
#4131 Budget & Purchasing			
Salaries	10-4130-121-000		(26,500)
Salaries	10-4131-4131-121-000		25,000
FICA	10-4131-4131-181-000		1,500
Justification For Request: Section 7 of the budget ordinance states: the budget officer shall have the authorization to make transfers between accounts for certain non-discretionary accounts including salaries and benefits. There is a need to move money to cover the fiscal year.			
#4131 Budget & Purchasing			
Trails/Parking Areas/Drives@Poston	40-6120-590-000	13282-0001	(47,320)
Dallas Park CMAQ Trail	40-4265-4260-580-000	16254-0001	47,320
Justification For Request: Section 7 of the budget ordinance authorizes the budget officer to make transfers between capital projects within existing funds. Budget Change due to the increased scope of design to comply with NCDOT requirements and additional environmental and structural design requirements for Federal approval and stream crossing structures.			
#4131 Budget & Purchasing			
Investment Grant Program	10-4199-634-000		(64,000)
Medicare Supplement	10-4198-183-001		64,000
Justification For Request: Section 7 of the budget ordinance states: the budget officer shall have the authorization to make transfers between accounts for certain non-discretionary accounts including salaries and benefits. Funding is needed due to an increase in Medicare costs.			
#4131-4131 Budget & Purchasing			
Salaries	10-4120-121-000		(550)
Longevity	10-4120-127-000		550
Justification For Request: Section 7 of the budget ordinance gives the budget officer authority to move funds between certain centrally calculated line items, specifically longevity.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 3

#4131 Budget			
2016 Urgent Repair Funds	40-4935-590-000	17211-0001	(11,233)
Other Improvements & Capital Outlay	40-4932-4932-590-000	08315-0001	11,233
Justification For Request: Gaston County was awarded \$100,000 by the North Carolina Housing Finance agency (NCHFA) under the 2016 cycle of the Urgent Repair Program. The remaining \$11,233 charged for program support will be transferred to pay for training, tools, vendors, and expenses associated with the project. Section 7 of the budget ordinance allows the budget officer to make transfers between certain accounts including capital projects within existing funds.			
#4131-4131 Budget & Purchasing			
Future Capital Expenditure	40-4199-599-001		(56,500)
Special Grants	40-4110-620-000	16260-0004	56,500
Justification For Request: To ensure adequate funding exists in the special grants line item, specifically the South Point GEMS substation, Lucille Tatum, and Belmont Library projects. Bids came in slightly higher than anticipated from the contractor. Section 7 of the budget ordinance gives the budget officer authority to transfer funds between capital projects within existing funds.			
#4131-4131 Budget & Purchasing			
Special Programs	10-4131-4131-298-000		(701)
Employee Development/Training	10-4131-4131-395-000		147
Unemployment Insurance	10-4131-4131-184-000		201
Telephone	10-4131-4131-321-000		50
Longevity	10-4131-4132-127-000		45
Unemployment Insurance	10-4131-4132-184-000		158
Telephone	10-4131-4132-321-000		100
Justification For Request: To reconcile the above accounts for the remainder of the fiscal year.			
#4131-4131 Budget & Purchasing			
Rent of Equipment	10-4130-432-000		(300)
Rent of Equipment	10-4140-432-000		150
Rent of Equipment	10-4170-432-000		150
Justification For Request: To reconcile the above accounts for the remainder of the fiscal year.			
#4140 Tax			
Special Programs	10-4140-298-000	17113-0001	(180)
Special Programs	10-4140-298-000	17117-0001	(240)
Special Programs	10-4140-298-000	17120-0001	(132)
Special Programs	10-4140-298-000	17119-0001	(71)
Special Programs	10-4140-298-000	17114-0001	382
Special Programs	10-4140-298-000	17116-0001	186
Special Programs	10-4140-298-000	17112-0001	55
Justification For Request: To reconcile the above accounts for the remainder of the fiscal year.			
#4140 Tax			
Temporary Help	10-4140-393-000		(8,713)
Board Member Expenses	10-4140-170-000		(761)
Salaries - Longevity	10-4140-127-000		4,480
Unemployment Insurance	10-4140-184-000		3,994
Telephone Service	10-4140-321-000		1,000
Justification For Request: To cover longevity pay, unemployment insurance, and telephone service for the remainder of FY17.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 4

#4150 County Attorney			
Dues & Subscriptions	10-4150-491-000		(600)
Salaries - Longevity Pay	10-4150-127-000		600
Justification For Request: To cover longevity pay for the remainder of FY17.			
#4150 County Attorney			
Postage	10-4150-325-000		(70)
Unemployment Insurance	10-4150-184-000		70
Justification For Request: To cover unemployment insurance for the remainder of FY17.			
#4150 County Attorney			
Dues & Subscriptions	10-4150-491-000		(1,200)
Employee Development/Training	10-4150-395-000		1,200
Justification For Request: To reconcile Employee Development/Training for the remainder of the FY.			
#4170 Elections			
Elections	10-4170-697-000		(50)
Office Supplies	10-4170-260-000		50
Justification For Request: To cover office supplies expenses for the remainder of the fiscal year.			
#4170 Elections			
Elections	10-4170-121-000		(95)
Office Supplies	10-4170-122-000		95
Justification For Request: To cover overtime expenses through the end of FY17.			
#4170 Elections			
Board Member Expenditure	10-4170-170-000		(424)
Other Services	10-4170-399-000		(611)
Equip/Furn: \$250-\$4,999	10-4170-530-000		(170)
Dues & Subscriptions	10-4170-491-000		(25)
Postage	10-4170-325-000		1,230
Justification For Request: To cover postage for the remainder of the fiscal year.			
#4180 Register of Deeds			
Overtime	10-4180-122-000		(921)
Longevity	10-4180-127-000		921
Justification For Request: To reconcile the above account for FY17.			
#4210 IT			
Salaries	10-4210-121-000		(1,564)
Salaries - Longevity Pay	10-4210-127-000		1,564
Justification For Request: To cover longevity for the remainder of FY17.			
#4250 Public Works - Fleet			
Other Vehicle Supplies	10-4265-4250-259-000		(70)
Janitorial Supplies	10-4265-4250-211-000		70
Justification For Request: To cover purchase of shop soap for automotive technicians.			
#4260 Public Works - Facilities			
Other Services	10-4265-4260-399-000		(1,000)
Professional Services	10-4265-4260-199-000		1,000
Justification For Request: To reconcile the above account for the remainder of the fiscal year.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 5

#4260 Public Works - Facilities			
Professional Services: Other	10-4265-4260-199-000		(981)
Salaries - Longevity	10-4265-4260-127-000		981
Justification For Request: To reconcile the longevity account for the remainder of the FY.			
#4265 Public Works - Admin			
Professional Services: Other	10-4265-4265-199-000		(728)
Salaries - Longevity	10-4265-4265-127-000		278
Unemployment Insurance	10-4265-4265-184-000		450
Justification For Request: To reconcile the above accounts for the remainder of the FY.			
#4310 County Police			
Repairs & Maintenance: Equipment	10-4310-4310-352-000		(1,100)
Professional Services: Medical	10-4310-4310-193-000		1,100
Justification For Request: To reconcile the above account due to applicant physical/drug testing for the remainder of the FY.			
#4310 County Police			
Repairs & Maintenance: Equipment	10-4310-4310-352-000		(4,500)
Janitorial Supplies	10-4310-4310-211-000		500
Uniforms	10-4310-4310-212-000		4,000
Justification For Request: To reconcile the above accounts for the remainder of the FY. The hiring/outfitting of new employees and the increased usage of the gym by county employees have depleted these funds.			
#4310 County Police			
Repairs & Maintenance: Equipment	10-4310-4310-352-000		(3,500)
Uniforms	10-4310-4310-212-000		3,000
Food & Provisions	10-4310-4310-220-000		250
Food & Provisions: Animals	10-4310-4310-221-000		250
Justification For Request: To cover the above accounts for the remainder of the fiscal year.			
#4311 Communications			
Salaries	10-4311-121-000		(8,305)
Salaries - Longevity	10-4311-127-000		2,318
Unemployment Insurance	10-4311-184-000		2,181
Clothing Allowance	10-4311-185-000		736
401k Contribution	10-4311-188-000		3,070
Justification For Request: To reconcile the above accounts for FY17.			
#4311 Communications			
Repairs & Maintenance: Equipment	10-4311-352-000		(1,600)
Professional Services	10-4311-193-000		1,600
Justification For Request: Additional funds needed to complete pre-employment medical testing due to vacancies.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 6

#4315 Sheriff's Office			
Salaries	10-4315-4315-121-000		(1,227,250)
Salaries	10-4315-4323-121-000		1,182,000
Salaries - Longevity Pay	10-4315-4315-127-000		23,250
Salaries - Overtime	10-4315-4323-122-000		17,000
Salaries - Longevity Pay	10-4315-4323-127-000		5,000
FICA	10-4315-4315-181-000		(72,000)
FICA	10-4315-4323-181-000		72,000
Retirement	10-4315-4315-182-000		(55,000)
Retirement	10-4315-4323-182-000		55,000
Unemployment Insurance	10-4315-4315-184-000		(7,800)
Unemployment Insurance	10-4315-4323-184-000		7,800
401k Contribution	10-4315-4315-188-000		(71,200)
401k Contribution	10-4315-4323-188-000		71,200
Justification For Request: To reconcile the above listed accounts for the remainder of FY17.			
#4315 Sheriff's Office			
Inmate Supplies	10-4315-4323-230-000		(2,500)
Clothing & Bedding	10-4315-4323-213-000		2,500
Justification For Request: The Sheriff's Office had to order additional bunk beds to accommodate inmates with the influx of inmates this fiscal year.			
#4315 Sheriff's Office			
Inmate Supplies	10-4315-4323-230-000		(5,000)
Janitorial Supplies	10-4315-4323-211-000		5,000
Justification For Request: To purchase jail cleaning supplies, gloves, etc.			
#4315 Sheriff's Office			
Professional Services: Other	10-4315-4323-199-000		(4,000)
Employee Development/Training	10-4315-4315-395-000		4,000
Justification For Request: To fund employee development/training for the remainder of FY17.			
#4315 Sheriff's Office			
Professional Services - Audit	10-4315-4323-191-000		(260)
Office Supplies	10-4315-4315-260-000		260
Justification For Request: To replace the commercial coffee maker used by staff.			
#4315 Sheriff's Office			
Advertising	10-4315-4315-370-000		(100)
Legal Advertising	10-4315-4315-391-000		100
Justification For Request: To cover legal advertising for the remainder of the fiscal year.			
#4315 Sheriff's Office			
Education Materials/Supplies	10-4315-4315-231-000		(120)
Miscellaneous Expenditures	10-4315-4315-499-000		120
Justification For Request: To reconcile the above account for the remainder of FY17.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 7

#4315 Sheriff's Office			
Professional Services: Medical	10-4315-4315-193-000		(6,000)
Uniforms	10-4315-4315-212-000		3,500
Law Enforcement Supplies	10-4315-4315-235-000		2,500
Justification For Request: To cover purchase of uniforms, deputy badges, holsters, etc. through the end of the fiscal year.			
#4315 Sheriff's Office			
Salaries - Sheriff (Admin)	10-4315-4315-121-000		(15,000)
Salaries - Overtime (Admin)	10-4315-4315-122-000		15,000
Justification For Request: Overtime expenditures for administration will exceed budgeted amounts with pay period eleven. Factors associated with administration overtime expenditures include: FMLA, staff assisting with jail staffing shortage, coverage for staff on light duty required in-service training, etc.			
#4315 Sheriff's Office			
Salaries - Sheriff (Admin)	10-4315-4315-121-000		(20,000)
Salaries - Overtime (Admin)	10-4315-4323-122-000		20,000
Justification For Request: Overtime expenditures will exceed budgeted amounts with pay period nine. Factors associated with our jail overtime expenditures are: the length of time it takes to recruit, hire, and train new detention officers, and the need to call in employees to cover for other employees on FMLA, limited light duty, or required in-service training.			
#4315 Sheriff's Office			
Miscellaneous Expenditures	10-4315-4323-299-000		(100)
Clothing Allowance	10-4315-4323-185-000		100
Justification For Request: To cover the above account for the remainder of the fiscal year.			
#4350 Building Inspections			
Mileage Reimbursement	61-4350-311-000		(1,440)
Mobile Telephone Usage	61-4350-321-010		1,440
Justification For Request: To reconcile mobile telephone usage account for the remainder of FY17.			
#4370 GEMS			
Other Services	10-4370-399-000		(5,608)
Medical Supplies	10-4370-239-000		4,628
Telephone Services	10-4370-321-000		500
Dues & Subscriptions	10-4370-491-000		480
Justification For Request: To cover cost of medical supplies, telephone service, and NAEMT instructor affiliation.			
#4370 GEMS			
Software Rental & License Fee	10-4370-422-000		(6,030)
Uniforms	10-4370-212-000		4,650
Telephone Services	10-4370-321-000		1,380
Justification For Request: To cover cost of pending uniform replacement and telephone service for the remainder of the fiscal year.			

County Manager – Listing of Departmental Budget Change Requests to be Accepted as Information
Page 8

#4372 Rescue Squads			
Office Supplies	10-4372-260-000		(120)
Lease Purchase Vehicle-Interest	10-4372-433-001		120
Justification For Request: To cover the interest costs on lease-purchased vehicles.			
#4372 Rescue Squads			
Clothing & Bedding	10-4372-213-000		(3,600)
Office Supplies	10-4372-260-000		(3,000)
Software	10-4372-422-000		(10,000)
Rescue Squad Supplements	10-4372-694-000		(27,798)
Medical Supplies	10-4372-239-000		2,396
Vehicle Maintenance - Parts	10-4372-253-000		40,076
Repairs & Maintenance - Equip	10-4372-352-000		1,926
Justification For Request: To cover the mounting costs of maintaining the Sprinter ambulances, higher costs of medical supplies, and equipment repair costs. Many of the Sprinters will not be replaced until mid-year in FY18, presuming the replacements are approved in the budget. By FY19, the last two Sprinters should be out of the fleet.			
#4372 Rescue Squads			
Software Rental & License Fee	10-4372-422-000		(19,655)
Vehicle Maintenance - Parts	10-4372-253-000		16,850
Repairs & Maintenance - Equip	10-4372-352-000		1,510
Miscellaneous Expenditures	10-4372-499-000		1,295
Justification For Request: To cover additional costs of engine replacement in a Rescue Squad ambulance, as well as cover unanticipated vehicle maintenance costs. Funds are also needed for replacement AVL antennas, EMS Week awards, and pending Rescue Squad internet reimbursements.			