

Gaston County

Gaston County Board of Commissioners www.gastongov.com

Finance

Board Action

File #: 22-391

Commissioner Worley - Finance - To Establish an FY 2023 Budget for the Representative Payee Special Revenue Fund (\$675,000) and Civil Process Special Revenue Fund (\$331,634)

STAFF CONTACT

Tiffany Murray - Finance Department - 704-866-3032

BUDGET IMPACT

Increase revenues and expenses in the Representative Payee (\$675,000) and Civil Process (\$331,634) funds both of which are Special Revenue funds. Transfers \$331,634 to the General Fund as reimbursement for the salary and benefits of Sheriff Office employees that are partially or fully funded by the Sheriff's portion of civil process fees.

BUDGET ORDINANCE IMPACT

Establishes a budget for the Representative Payee and Civil Process funds that were not included in the adopted budget.

BACKGROUND

GASB Statement 84 required the establishment of several new funds including the Representative Payee Fund and Civil Process Funds beginning with FY 2021. This Board Action establishes a budget for both funds which were inadvertently not included in the FY 2023 adopted budget. The Civil Process Fund budget includes a transfer to the General Fund for the reimbursement of salary and benefits for the court advocates and domestic violence deputies that are partially or fully funded with the Sheriff's share of civil process fees.

POLICY IMPACT

N/A

ATTACHMENTS

Budget Change Request (BCR)

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l, Donna S taken by ti	. Buff, Clerk t ne Board of C	o the omm	Cour	ity Commis ners as foll	ssion, do h lows:	nereby cert	ify that the a	bove is a t	ue and dorrect copy of action
NO.	DATE	M1	M2	CBrown	AFraley	BHovis	KJohnson	TKeigher *	TPhilbeck RWorley Vote
2022-292 DISTRIBU Laserfiche		AF	тк	A	A	A	A	A	ÂB A U

GASTON COUNTY											
BUDGET CHANGE REQUEST (BCR)											
TO:		Dr. Kim S. Eagle, County Manager									
FROM:		FIN Finance	7								
		Dept. Code Department Name	-								
			_								
		Tiffany Murray 9/11/2022									
		Department Director Date									
REQUEST TYPE:		Line-Item Transfer Within Department & Fund I Line-Item Transfe	r Dotugon Fundat								
		Project Transfer Within Department & Fund									
		Line-Item Transfer Between Departments *Requires resolution by the B									
ACCOUNT DESCRIPTION		ACCOUNT NUMBER	AMOUNT**								
As it appears in Munis		Fund-Dept-Div-SubDiv-Prog-SubProg-Future-Obj-Proj	Whole dollars only								
Ex. Employee Training		XXXX-XXX-XXX-XXXXXXXXXXXXXXXXXXXXXXXXX	Ex. (\$5,000)								
		EX. 1000-BG1-000-000000-000000-0000-0000-01-520011-	Ex. \$5,000								
Beneficiary SSA/SSI		2000-DSS-000-00000-000000-000000-05-410209-	\$ (675,000.00)								
Beneficiary Needs		2000-DSS-000-00000-000000-000000-0000-05-570008-	\$ 675,000.00								
Civil Process Fee: Sheriff 50%		2045-SHF-210-00000-000000-000000-02-420028-	\$ (165,000.00)								
Fund Balance Appropriated Transfer to General Fund		2045-NDP-000-00000-FBApro-0000000-0000-99-490000- 2045-NDP-000-00000-TrfxTo-0000000-0000-98-581000-	\$ (166,634.00) \$ 331,634.00								
Transfer from Civil Process Fund		1000-NDP-000-00000-TrfxFr-0000000-0000-98-482045-	\$ 331,634.00 \$ (331,634.00)								
Fund Balance Appropriated		1000-NDP-000-00000-FBApro-0000000-0000-99-490000-	\$ 331,634.00								
			÷ 551,051.00								
		Check cell- Amounts must sum to \$									
** 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:											

Establish budgets for the Representative Payee and Civil Process funds not included in the FY 2023 budget and setup the transfer to reimburse the General Fund for the salary and benefits of Sheriff Office employees partially or fully funded with the Sheriff's share of civil process fees.