

Appropriation Transfers Report for September 2014 Forsyth County, N. C.

Per Section 2 - Appropriations of the FY2014-2015 Adopted Budget Ordinance, please find the following appropriation transfer(s) processed in September 2014 for the purpose of assuring the administering of programs authorized in the Budget Ordinance. The appropriation transfers consist of either:

1. Transfers between departments
2. Transfers out of Non-Departmental Contingency
3. Transfers for Departmental Special Gifts received

The Ordinance states that such actions are to be reported to the Board at its next Board meeting and recorded in the minutes of that meeting.

In September 2014, two transactions occurred within the Special Gifts category and two transaction were within the Contingency category outlined in Budget Ordinance.

Appropriation Transfer(s)

1. The Library received a Special Gift donation of \$100 from the Old Clemmons School Properties, Inc. (check #2806) in support of the Clemmons Branch Library materials collection.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 NON-DEPARTMENTAL
 OTHER SERVICES & ADJUSTMENTS \$ 100.00

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 LIBRARY \$ 100.00

2. The Parks & Recreation department received a donation in the amount of \$280.25 (check #5487) for operating supplies at C.G. Hill Park.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 NON-DEPARTMENTAL
 OTHER SERVICES & ADJUSTMENTS \$ 280.25

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 PARKS & RECREATION \$ 280.25

3. The FY2014-2015 General Contingency Budget included \$103,824 for the purpose of possible salary increases of two percent included in the initial State budget proposal for the Community College system. The final budget approved by the General Assembly gave a \$1,000 increase per full time employee which equates to \$46,490 including FICA and Retirement costs. The Contingency transfer shifts \$46,490 to Forsyth Technical Community College for the approved salary increases for County funded positions.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 NON-DEPARTMENTAL
 OTHER SERVICES & ADJUSTMENTS \$ 46,490.00

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 FORSYTH TECHNICAL COMMUNITY COLLEGE \$ 46,490.00

4. The Chief Financial Officer requested a transfer of \$7,000 from General Contingency to used for additional audit services required by the Local Government Retirement System (LGRS) and the State Auditor. The Board of Commissioners approved the additional services at the September 22, 2014 Board Meeting, item 13. The State Auditor requires additional testing of the eligibility intake functions for certain federal programs at County Governments and Health Districts. The additional audit services for this testing is estimated to be \$2,000. LGRS is requiring an examination of pension census data the County provides to the Retirement System for the year ended December 31, 2013. The additional audit services is estimated at \$5,000. To comply with these two requirements, a General Contingency Transfer to the Non-Departmental Audit Fees line was processed.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	<u>\$ 7,000.00</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Audit Fees	<u>\$ 7,000.00</u>

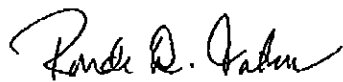
The FY2014-2014 Budget included Special Gifts in Non-Departmental totaling \$300,000. With the above Special Gifts transaction, total Non-departmental Special Gifts received through fiscal month ending September 30, 2014 is \$9,430.25.

Fiscal Month	FY2015 Special Gifts Budget (Non-Departmental)	Monthly Special Gifts Transaction	Special Gifts Received as of Month-end
July	\$300,000	\$0	\$0.00
August		\$9,050	\$9,050.00
<i>September</i>		<i>380.25</i>	<i>\$9,430.25</i>

The FY2014-2015 Budget included General County Contingency totaling \$750,000. With the above Contingency appropriation transfer, the General Fund Contingency balance at fiscal month ending September 30, 2014 is \$532,805 and includes the previous months' Contingency transaction(s).

Fiscal Month	FY2015 Contingency Budget	Monthly Contingency Transaction	Contingency Balance as of Month-end
July	\$750,000	\$106,155	\$643,845
August		\$57,500	\$586,295
<i>September</i>		<i>\$53,490</i>	<i>\$532,805</i>

Respectfully Submitted,



Ronda D. Tatum
Budget & Management Director