

Appropriation Transfers Report for June 2015**Forsyth County, N. C.**

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

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

During June 2015, five transfers occurred within the first category - Transfers between Departments; one transfer occurred within the second category - Transfers out of Non-Departmental Contingency; and four transfers occurred within the third category - Department Special Gifts Transfer.

Appropriation Transfer(s)

1. A transfer was made from four departments (Emergency Services, Budget and Management, General Services, and Human Resources) to three departments (Interagency Communications, Attorney's Office, and Register of Deeds). These transfers were completed to cover projected year end personal services costs that were projected to be over due to performance adjustments which are not budgeted by the department and for the Register of Deeds, projected Supplemental Register of Deeds retirement would be more than was budgeted - which also means revenues were higher than projected.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	EMERGENCY SERVICES	\$35,000
	BUDGET AND MANAGEMENT	\$10,000
	GENERAL SERVICES	\$10,000
	HUMAN RESOURCES	<u>\$10,000</u>
		<u>\$65,000</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	IAC	\$10,000
	ATTORNEYS OFFICE	\$30,000
	REGISTER OF DEEDS	<u>\$25,000</u>
		<u>\$65,000</u>

2. Each year, OPEB (Other Post Employment Benefits) are budgeted at \$1.6 million in Non-departmental and at the end of the year, estimates of year-end actuals are made and departmental budgets are adjusted based on the OPEB calculation.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL -	
	OPEB	<u>\$1,600,000</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	VARIOUS DEPARTMENTS	<u>\$1,600,000</u>

3. A transfer was made from Youth Services Claims budget to Public Health's Dental Clinic Claims budget to cover costs due to work-related injuries.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 YOUTH SERVICES \$10,000

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 PUBLIC HEALTH \$10,000

4. A transfer was made from Emergency Services to General Services in order for carpet replacement and linoleum repair to be completed at the County Fire and 911 Communications facility at the airport.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 EMERGENCY SERVICES \$3,640

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 GENERAL SERVICES \$3,640

5. During the FY16 Budget process, Budget and Management discovered an accounting error in which the Employer Share of Health & Dental Insurance costs were not being charged in the General Fund for those grandfathered employees who were allowed to remain on the County insurance plan after being changed from County employees to "send-in" positions. This transfer corrects the FY15 budget.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 EMERGENCY SERVICES \$65,598

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 NC COOPERATIVE EXTENSION \$65,598

6. A transfer of funds was completed to cover the cost of a contract with Womble, Carlyle, Sandridge & Rice, LLP for legal representation to the County relating to a claim for unpaid benefits raised by a former employee of the Sheriff's Office.

DECREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 NON-DEPARTMENTAL - Contingency \$13,000

INCREASE: SECTION 2. APPROPRIATIONS
 GENERAL FUND
 ATTORNEYS OFFICE \$13,000

7. The Kernersville branch library received a \$25 donation to be used to purchase books

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	
	SPECIAL GIFTS	<u>\$25</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	LIBRARY	<u>\$25</u>

8. The Library received a \$50 donation in honor of Elizabeth Skinner and Don Dwigings for the work they do for Philocalians of Winston-Salem.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	
	SPECIAL GIFTS	<u>\$50</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	LIBRARY	<u>\$50</u>

9. The Friends of the Walkertown Branch Library made a contribution of \$8,365.66 to be used to contract with Strategic Connections for the purchase and installation of an audio-video system in the auditorium of the Walkertown Branch Library.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	
	SPECIAL GIFTS	<u>\$8,365.66</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	LIBRARY	<u>\$8,365.66</u>

10. The Public Health Department received a \$100 donation from a Meadowlark student who raised funds to support the Nurse Family Partnership.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	
	SPECIAL GIFTS	<u>\$100</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	PUBLIC HEALTH	<u>\$100</u>

Respectfully Submitted,

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