

**Appropriation Transfers Report for June 2016**

**Forsyth County, N. C.**

Per Section 2 - Appropriations of the FY2015-2016 Adopted Budget Ordinance, please find the following appropriation transfer(s) processed in June 2016 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 2016, four transfers occurred within the first category - Transfers between Departments; three transfers occurred within the second category - Transfers out of Non-Departmental Contingency; and one transfer occurred within the third category - Non-Departmental Special Gifts Transfer.

**Appropriation Transfer(s)**

1. A transfer was made from Non-Departmental into various departments to cover salary costs for the final pay period of FY 2016. Salaries are budgeted at 100% every year, but performance adjustments are budgeted in Non-Departmental. Typically, departments are able to use salary savings from vacancies throughout the year to account for these adjustments. In FY 2016, a 2.5% 401k contribution was also budgeted in Non-Departmental and never moved into individual departments. The performance adjustments along with the 401k contribution was the primary reason this transfer was necessary. Also, benefits may get out of balance due to new hires having different benefit coverage than employees who left.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	<u>\$330,280</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	INTERAGENCY COMMUNICATIONS	\$ 12,462
	SHERIFF	\$ 4,533
	EMERGENCY SERVICES	\$ 34,755
	PUBLIC HEALTH	\$ 3,411
	SOCIAL SERVICES	\$ 45,667
	NC COOPERATIVE EXTENSION	\$ 3,846
	PARKS AND RECREATION	\$ 29,300
	MIS	\$ 73,476
	HUMAN RESOURCES	\$ 28,900
	ATTORNEY	\$ 37,500
	REGISTER OF DEEDS	<u>\$ 56,400</u>
		<u>\$330,280</u>

2. A transfer was made from Youth Services to Emergency Services to cover claims costs for a firefighter who was injured on the job requiring surgery and physical therapy.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	YOUTH SERVICES	<u>\$14,900</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	EMERGENCY SERVICES	<u>\$14,900</u>

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3. A transfer was made between Tax Administration and MapForsyth to facilitate the purchase of an ArcGIS for Server Enterprise Standard License as part of the Tax Farragut project. This software is required by Farragut's Map Metrics and Parcel Sync to allow the tax mappers to edit and share their GIS datasets. All ESRI licenses are under MapForsyth, necessitating this transfer.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	TAX ADMINISTRATION	<u>\$17,424</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	MAPFORSYTH	<u>\$17,424</u>

4. A transfer was also made between Non-Departmental and various departments to cover Other Post Employment Benefits. These are budgeted at \$1.6 million and at the end of the year, estimates are typically made and departmental budgets are adjusted based on the calculation. The breakdown is not available at this time.

5. A transfer from Contingency to the Sheriff's Office was necessary to cover inmate medical costs. The Sheriff's Office determined they would be \$50,000 short at the end of the year, based on monthly average costs. However, Finance also sets up an estimated payable for offsite medical services charges that will be received in July and August that relate to claims incurred prior to June 30. Because of this additional payable, Finance believed an additional \$50,000 would be appropriate to capture the entire Inmate Medical cost.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Contingency	<u>\$100,000</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	SHERIFF	<u>\$100,000</u>

6. A transfer from Contingency to Environmental Assistance and Protection was necessary due to the reduced market value of the recyclable materials collected at the three recycling convenience centers. This resulted in receiving significantly less revenue from the commodity rebates and projections for the fourth quarter indicated that annual operating costs for the three sites would exceed the budgeted amount..

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Contingency	<u>\$6,000</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	ENVIRONMENTAL ASSISTANCE AND PROTECTION	<u>\$6,000</u>

7. At the April 25, 2016 Board of County Commissioners meeting, the Board authorized the County enter into a contract with Stimmel Associates, P.A. to provide planning services for a proposed industrial park to be located at Idols Road.

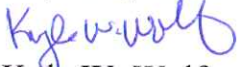
DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Contingency	<u>\$31,000</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	HOUSING	<u>\$31,000</u>

4. The Library received a \$100 donation from R. Banner in appreciation of staff member Molly Rawls and library services provided by the North Carolina Room.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Special Gifts	<u>\$100</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	LIBRARY	<u>\$100</u>

Respectfully Submitted,



Kyle W. Wolf

Director, Budget and Management