

Appropriation Transfers Report for October 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 October 2014 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 either:

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

In October 2014, one transaction occurred within the first category - Transfer between Departments and one transaction was within the second category - Contingency.

Appropriation Transfer(s)

1. Risk Management processed a contract for audiometric testing for several departments. Each department was charged for their portion of the contract, however, Parks & Recreation and Finance did not budget funds for this testing. Because Animal Control, the Sheriff's Office, and Public Health had budgeted more than the new contract required, a transfer was made from these three departments (Animal Control, the Sheriff's Office, and Public Health Dental Clinic) to Parks & Recreation and Finance in order for the contract to be processed and appropriate payments made.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	ANIMAL CONTROL	17.00
	SHERIFF'S OFFICE	400.00
	PUBLIC HEALTH	333.00
	Total	<u>\$ 750.00</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	PARKS & RECREATION	690.00
	FINANCE	60.00
	Total	<u>\$ 750.00</u>

2. During the FY2015 budget process, Forsyth Technical Community College's recommended budget was \$9,527,912 which included \$9,072,912 in Current Expense and \$455,000 in Capital Outlay.. In addition, \$106,824 was included in general Contingency for potential salary and fringe benefit increases at the State level. Due to lower salary and benefit increases, only \$46,490 had to be shifted in September to Forsyth Technical Community College allocation. Subsequently, it was discovered that the amount allocated to Forsyth Technical Community College was only \$9,502,406 or \$25,506 which was for an HVAC position for 1/2 of a year for Phase 2 of the Oak Grove facility. To ensure full funding of the recommended FTCC budget, \$25,506 from general contingency was transferred and added to the FTCC allocation in October.

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	OTHER SERVICES & ADJUSTMENTS	<u>\$ 25,506.00</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	FORSYTH TECHNICAL COMMUNITY COLLEGE	<u>\$ 25,506.00</u>

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 October 31, 2014 is \$507,299 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
September		\$53,490	\$532,805
October		\$25,506	\$507,299

Respectfully Submitted,

Ronda D. Tatum

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Budget & Management Director