



REQUEST FOR BOARD ACTION

ITEM NO. 14.

DATE OF MEETING: January 5, 2015

REQUESTED BY: Sylvia S. Blinson, Interim Finance Director

SHORT TITLE: Discussion of a budget adjustment for the Finance Department budget.

BACKGROUND: After the FY 2015 budget was adopted, changes were made that affected the Finance Department budget. Additional funds will be needed for the department to operate through June 30, 2015. The audit process for FY 2014 has required additional contracted salaried employees but is being covered by the amount budgeted in Non-Departmental budget for additional CPA services. The amount negotiated for the Senior Accountant position is above the amount budgeted and we have anticipated that the Finance Director may exceed the amount budgeted. Additional funds are budgeted in travel to cover interim travel and provide funds for the personnel to attend training. The telephone, postage, supplies and contracted services line items are budgeted below the actual expenditures of FY 2014. We have decreased line items within the Finance Department budget where possible and the remaining funds are requested to be transferred from the Non-Departmental budget. This request does not increase the overall budget for the County.

SPECIFIC ACTION REQUESTED: To consider a resolution approving a budget amendment for the Finance Department budget.

COUNTY MANAGER'S RECOMMENDATION

Respectfully recommend approval.

DM
Initial

RESOLUTION

NOW, THEREFORE BE IT RESOLVED by the Pender County Board of Commissioners that:

the Board hereby authorizes a resolution approving a budget amendment for the Finance Department's budget. The Chairman/County Manager is authorized to execute any/all documents necessary to implement this resolution.

AMENDMENTS: (Amendment form attached)

MOVED _____ SECONDED _____

APPROVED _____ DENIED _____ UNANIMOUS

YEA VOTES: Williams ___ Brown ___ McCoy ___ Piepmeyer ___ Tate ___

J. David Williams, Chairman Date

ATTEST Date

BUDGET ORDINANCE AMENDMENT TITLE: Finance and Non-Departmental Budget Adjustments

Introduced by: Bob Murphy, Interim County Manager Date: _____ Item #: _____

Fund: General Department: Finance/Non-Dept. Division: _____



PENDER COUNTY, NORTH CAROLINA

FY 2014-2015 Budget Amendment # _____ Date Approved: 2015-01-05
 Appropriations

REVENUES		EXPENDITURES	
Increase: <input type="checkbox"/>	Decrease: <input type="checkbox"/>	Increase: <input checked="" type="checkbox"/>	Decrease: <input checked="" type="checkbox"/>
Account # and Title	Amount	Account # and Title	Amount (leave off \$ sign)
		440-400200 Salaries	\$36,344.00
		440-400201 Overtime	\$188.00
		440-400500 FICA	\$2,795.00
		440-400600 Group Ins	\$-9,593.00
		440-400700 Retirement	\$800.00
		440-401100 Telephone	\$1,300.00
		440-401200 Postage	\$3,500.00
		440-401400 Travel	\$10,000.00
		440-403300 Supplies	\$1,120.00
		440-404500 Contracted Services	\$1,298.00
		660-4045001 Cont. Serv - Audit	\$-24,000.00
		660-404560 Cont. Serv. - Copier	\$-23,752.00
Total:		Total:	\$0.00

Reason and Justification for Request:
 To adjust budget to cover cost of interim workers and adjustments for the senior accountant and possibly the new finance director. \$24,000 budgeted for outside CPAs has been transferred to Finance since the work was done in-house. Additional fund have been added to travel to cover travel cost of interims and to budget for governmental accounting training for finance personnel. Telephone, postage, supplies and contracted services were budgeted less than last year actual expenditures -- these need to be adjusted to reflect actual cost. In the Non-Departmental budget, funds were omitted for the Indirect Cost Plan. The employee luncheon is expected to exceed the budgeted amount. The Manager's contract allows up to \$6,000 for moving expenses. \$25,000 is being transferred from Contract Service - Copiers -- the same amount was budgeted in FY 2014 and had no expenditures. \$11,252 is being transferred from Non-Departmental Reserves. There is no increase to the overall budget. +

Dept Mgr. Approval: Date: 2015-01-05 Finance Officer Approval: Date: 2015-01-05 Budget Officer Approval: Date: 2015-01-05
 Sylvia Blinson

Board Approval (When Applicable) Item # Date of Minutes

Email to Finance

Revision 8.4 (8/13/08)

Print Department - Copy

