



**REQUEST FOR BOARD ACTION**

**ITEM NO. 12**

**DATE OF MEETING:** June 20, 2016

**REQUESTED BY:** Katherine C. Brafford, Finance Director

**SHORT TITLE:** Budget Amendment to Appropriate Fund Balance from the County's General Fund to Cover One Half of the Deficit Existing in the Fire and EMS Fund as of the June 30, 2015 Audit and to Budget Receipts from Pender EMS and Fire for the Remaining Deficit Projected to Exist in that Fund at June 30th.

**BACKGROUND:** A deficit fund balance in the amount of \$665,754 currently exists in Fund 27, Pender EMS & Fire, as a result of numerous accounting and budgeting oversights in previous years. A deficit fund balance has existed and has been cited in the County's annual financial audit for the past three (3) fiscal years. It is being proposed that the County appropriate fund balance in the amount of \$332,877 to cover one half of the deficit and that Pender EMS & Fire cover the remaining one half of the deficit so that the fund no longer reflects a deficit fund balance and will no longer be subject to a citing in the County's annual audit. It is estimated that funds should exist within the fund at June 30<sup>th</sup> to cover \$275,000 of Pender EMS & Fire's one half and they are going to write the County a check for the remainder of their half, or \$57,877, before June 30<sup>th</sup> to assure that the remainder of the deficit is eliminated.

**SPECIFIC ACTION REQUESTED:** To approve the budget amendment.

The foregoing Ordinance, upon motion of Commissioner \_\_\_\_\_ and second by Commissioner \_\_\_\_\_, and having been submitted to a roll call vote and received the following votes: YES Votes: \_\_\_\_\_ NO Votes: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ was approved \_\_\_\_\_ denied \_\_\_\_\_ on this the 20<sup>th</sup> day of June, 2016:

\_\_\_\_\_  
George R. Brown, Jr., Chairman

ATTEST:

\_\_\_\_\_  
Melissa Long, Clerk to the Board

**BUDGET ORDINANCE AMENDMENT TITLE:** Amend FY 2016 Budget to Eliminate Deficit Fund Balance - EMS (Fund 27)

Introduced by: Randell Woodruff, County Manager

Date: 2016-06-06

Item #: \_\_\_\_\_

Fund: General (10) & EMS (27) Department: EMS & Fire

Division: \_\_\_\_\_



**PENDER COUNTY, NORTH CAROLINA**

FY 2015-2016

Budget Amendment # 2016-88

Date Approved: \_\_\_\_\_

Appropriations

REVENUES		EXPENDITURES	
Increase: <input checked="" type="checkbox"/>	Decrease: <input type="checkbox"/>	Increase: <input checked="" type="checkbox"/>	Decrease: <input type="checkbox"/>
Account # and Title	Amount	Account # and Title	Amount (leave off \$ sign)
General Fund Appropriation		Transfer to: Fund 27 (EMS & Fire)	
10-399000	\$332,877.00	695-409027	\$332,877.00
Miscellaneous		Reserves	
27-320000	\$57,877.00	27-405760	\$57,877.00
Transfer from: Fund 10 (GF)		Reserves	
27-397010	\$332,877.00	27-405760	\$332,877.00
<b>Total:</b>	<b>\$723,631.00</b>	<b>Total:</b>	<b>\$723,631.00</b>

Reason and Justification for Request:

To appropriate Fund Balance in the General Fund to cover 1/2 of the deficit Fund Balance in the Fire & EMS Fund (332,877) as of June 30, 2015. The other 1/2 is to be paid by EMS, partly by the projected overage expected by the end of this FY (\$275,000) and part by a check to be written to the County by EMS.

Dept Mgr. Approval: _____	Date: _____	Finance Officer Approval: _____	Date: _____	Budget Officer Approval: _____	Date: _____
Board Approval (When Applicable) _____		Item # _____	Date of Minutes _____		
Email to Finance		Revision 8.5 (1/13/15)		Print Department - Copy	