



Alamance County Board of Commissioners

BUDGET AMENDMENT AGENDA ITEM

MEETING DATE: 6/19/2023

DATE SUBMITTED: 6/9/2023

FROM: Susan Evans

DEPT: Finance & Purchasing

AGENDA TITLE: Budget Amendment-Year-End

TO: Alamance County Board of Commissioners

ISSUE/ACTION REQUESTED:

To meet annual audit requirements, the Board will consider approval of the attached budget amendment to make normal year end budget adjustments and also authorize the Budget Officer to budget fire district and municipality tax receipts for the amount received as of June 30th.

BACKGROUND/PURPOSE OF REQUEST:

This budget amendment allows for the following.

GENERAL FUND

1. Budget an additional \$500,000 for Alamance-Burlington School System fines and forfeitures using the pass-through revenues.
2. Budget \$200,000 for NCVTS fees supported through tax revenue collected by the NCDMV for motor vehicles.
3. Budget an additional \$200,000 for juvenile detention days due to Raise the Age and increase in violent cases.
4. Budget \$49,234 for the NCDHHS COVID-19 Support for County Confinement Facilities grant received by the Detention Center.
5. Budget an additional \$800,000 for EMS operations supported by department revenues and merit increases.
6. Transfer \$5,000 for Merit increases and vacation payout to NC Cooperative Extension Services.
7. Budget an estimated additional \$1,000,000 of restricted sales tax to be transferred to the Schools Capital Reserve Fund. The amount transferred will be limited to the actual restricted sales tax revenues collected for FY 22-23.
8. Budget \$15,000,000 for Lease expenditures due to the implementation of accounting principles GASB Statement 87 & Statement 96.

WORKERS COMPENSATION FUND

9. Budget \$600,000 from Retained Earnings for additional Worker Compensation claims.

RECOMMENDATION:

Staff recommends approval of this item.

ATTACHMENTS: