

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2019-2020 BUDGET ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 16, 2020

EXPLANATION:

The results of the FY 2019 year-end audit revealed \$6,006,610 in available funds. In addition to these funds, the 2016 Pay-Go Capital Projects Ordinance has two projects that have been completed under budget as well as interest earnings, which results in \$174,896 being made available for other projects. The 2018 Pay-Go Capital Projects Ordinance also has funds available for other projects due to a lower cost of elections equipment replacement and a reduced cost related to the construction of the new parking garage for the new courthouse as well as interest earnings, which results in \$3,503,686 being made available for other projects. The purpose of this agenda item is to adopt the 2019 Pay-Go Capital Projects Ordinance by appropriating these funds.

Pay-Go funds are used whenever possible for four primary reasons: debt avoidance, projects with a positive return on investment, capital projects, and economic development. For the 2019 Pay-Go Capital Projects Ordinance, each project, unless previously authorized to proceed, will be brought back before the Board for authorization prior to starting the project.

The Fiscal Year 2019-2020 Budget Ordinance identified four projects that could be funded if sufficient pay-go funds were available including Kaleideum, HRIS and Financial System, Radio System, and Tanglewood Clubhouse. Staff is recommending the following projects and funds be reserved in the 2019 Pay-Go Capital Projects Ordinance:

Enterprise Resource Planning system	\$3,000,000
Possible Match for US EDA Grant for Airport	\$1,925,415
Tanglewood Clubhouse	<u>\$2,594,777</u>
	<u>\$7,520,192</u>

Staff also recommends that \$2,000,000 be transferred from a Budget Reserve in the 2018 Pay-Go Capital Projects Ordinance for the Radio System Replacement. As you will recall, the 2018 Pay-Go Capital Projects Ordinance reserved \$4,282,632 of the estimated \$9,000,000 replacement cost. This will increase available funding for the Radio System Replacement to \$6,282,632. Lastly, staff further recommends that \$165,000 be appropriated to MIS to convert from Google to Microsoft.

**BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2019-2020 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:**

INCREASE:	SECTION 1. REVENUES GENERAL FUND Unreserved Fund Balance Utilized	<u>\$6,006,610</u>
INCREASE:	SECTION 2. APPROPRIATIONS GENERAL FUND MIS NON-DEPARTMENTAL Transfer to 2019 Pay-Go CPO	\$ 165,000 <u>\$5,841,610</u> <u>\$6,006,610</u>

NATURE OF TRANSACTION:

- Additional Revenue Available
- Transfer within Accounts of Same fund
- Other: Appropriation of Fund Balance for 2019 Pay-Go CPO Set-up

APPROVED BY BOARD OF COUNTY
COMMISSIONERS AND ENTERED ON
MINUTES DATED _____
AGENDA ITEM NUMBER _____

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2016 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 16, 2020

EXPLANATION:

The results of the FY 2019 year-end audit revealed \$6,006,610 in available funds. In addition to these funds, the 2016 Pay-Go Capital Projects Ordinance has two projects that have been completed as well as interest earnings which are available for other projects. This amendment will transfer the interest earnings and the savings from two projects to the 2019 Pay-Go Capital Projects Ordinance to assist with funding various projects identified in the Fiscal Year 2019-2020 Budget Ordinance.

Specifically, \$128,387 of interest earnings, \$46,509 of projects savings, and \$664,554 of budget reserve from lower costs related to elections equipment replacement will be transferred to the 2019 Pay-Go Capital Projects Ordinance.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2016 PAY-GO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:	REVENUES	
	Interest Earnings	<u>\$128,387</u>
DECREASE:	EXPENDITURES	
	Budget Reserve	\$664,554
	BOCC Meeting Room Technology	\$ 35,111
	LED Lighting Projects	<u>\$ 11,398</u>
		<u>\$711,063</u>
INCREASE:	EXPENDITURES	
	Transfer to 2019 Pay-Go CPO	<u>\$839,450</u>

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- NATURE OF TRANSACTION:
- Additional Revenue Available
 - Transfer within Accounts of Same fund
 - Other: Transfer to 2019 Pay-Go CPO

APPROVED BY BOARD OF COUNTY
COMMISSIONERS AND ENTERED ON
MINUTES DATED _____
AGENDA ITEM NUMBER _____

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2018 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 16, 2020

EXPLANATION:

The results of the FY 2019 year-end audit revealed \$6,006,610 in available funds. In addition to these funds, the 2018 Pay-Go Capital Projects Ordinance has funding that was reserved for Contingency related to the new parking garage for the new courthouse and other funding held in a reserve that staff is recommending to be released for other projects.

This amendment will transfer a portion of these funds to the 2019 Pay-Go Capital Projects Ordinance to assist with funding various projects identified in the Fiscal Year 2019-2020 Budget Ordinance. The remaining portion is recommended to remain in the 2018 Pay-Go Capital Projects Ordinance for the Radio System Upgrade that has an estimated cost of \$9,000,000 for the County.

Specifically, of the \$2,839,132 available for other projects, \$2,000,000 will be appropriated for the Radio System Replacement project, increasing the total amount available for this project to \$6,282,632. The remaining \$839,132 will be transferred to the 2019 Pay-Go Capital Projects Ordinance.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2018 PAY-GO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:	REVENUES Interest Earnings	<u>\$ 151,460</u>
DECREASE:	EXPENDITURES Budget Reserve	<u>\$2,687,672</u>
INCREASE:	EXPENDITURES Radio System Replacement Transfer to 2019 Pay-Go CPO	<u>\$2,000,000</u> <u>\$ 839,132</u> <u>\$2,839,132</u>

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- NATURE OF TRANSACTION:
- Additional Revenue Available
 - Transfer within Accounts of Same fund
 - Other: Transfer to 2019 Pay-Go CPO

APPROVED BY BOARD OF COUNTY COMMISSIONERS AND ENTERED ON MINUTES DATED _____
AGENDA ITEM NUMBER _____

**2019 Pay-Go
Capital Projects Ordinance**

Be It Ordained by the Forsyth County Board of Commissioners:

Section 1. Revenue.

The following revenues are hereby made available to establish the 2019 Pay-Go Capital Projects Ordinance.

Transfer from the General Fund	\$5,841,610
Transfer from the 2016 Pay-Go Capital Projects Ordinance	\$ 839,450
Transfer from the 2018 Pay-Go Capital Projects Ordinance	<u>\$ 839,132</u>
Total	<u>\$7,520,192</u>

Section 2. Authorization for Projects and Appropriation of Funds.

Be It Ordained that the following projects are hereby authorized in concept and the following amounts are hereby appropriated for capital renovations and purchase of equipment for the following projects, subject to review by the County Manager, compliance with applicable bidding laws, and final award or authorization by the Board of County Commissioners of specific contracts for each project as required by law or the Budget Ordinance; and the County Manager, Clerk to the Board and County Chief Financial Officer are hereby authorized to execute the necessary documents to carry out these purposes, subject to the limitations herein, a pre-audit certificate thereon by the County Chief Financial Officer, if applicable, and the approval as to form and legality by the County Attorney.

<u>Projects</u>	<u>Cost</u>
Enterprise Resource Planning System	\$3,000,000
Budget Reserve for Possible U.S. EDA Grant for Airport	\$1,925,415
Tanglewood Clubhouse	\$2,594,777
Total	<u>\$7,520,192</u>

Section 3. Effective Date.

This ordinance shall become effective upon adoption.

Adopted this 16th day of January 2020.