

FORSYTH COUNTY
BOARD OF COMMISSIONERS

**BRIEFING
DRAFT**
9

MEETING DATE: JUNE 26, 2017

AGENDA ITEM NUMBER:

SUBJECT:

- A. AMENDMENT TO THE 2015 PAY-GO CAPITAL PROJECTS ORDINANCE**
- B. AMENDMENT TO THE FY 2016-2017 BUDGET ORDINANCE**
- C. AMENDMENT TO THE 2016 PAY-GO CAPITAL PROJECTS ORDINANCE**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

The purpose of this agenda item is two-fold:

1. To close-out the 2015 Pay-Go Capital Projects Ordinance (CPO) and transfer all outstanding projects or residual unused funds therein to the 2016 Pay-Go Capital Projects Ordinance; and
2. To amend the Fiscal Year 2016-2017 Budget Ordinance to transfer funds originally appropriated for the Employee Health Benefits Fund back to the 2016 Pay-Go Capital Projects Ordinance to use for new projects.

1. The 2015 Pay-Go Capital Projects Ordinance included funds for a Financial System Upgrade (\$200,000), the Level 4 Upfit of the Phillips Building for Probation and Parole (\$3,436,338), and to assist with the purchase of a building on Spruce Street for the Arts Council (\$400,000).

The funds for the Probation and Parole project were transferred to the Phillips Building CPO on July 11, 2016 and the purchase of the building for Arts Council has been completed. The Financial System upgrade is the only remaining item in the 2015 Pay-Go CPO and the Finance Department has requested that these funds be moved into the 2016 Pay-Go CPO so that the 2015 Pay-Go CPO can be closed out at the end of fiscal year 2016-2017.

2. On November 28, 2016, the Board of Commissioners adopted an amendment to the FY2016-2017 Budget Ordinance to appropriate unreserved fund balance available for Pay-Go projects based on the FY2015-2016 year-end audit. The amendment appropriated \$2.8 million to shore up the Employee Health Benefits Internal Service Fund. Because of better than anticipated current health insurance results, only \$1.4 million is needed which leaves \$1.4 million available. During the FY2017-2018 budget process, a suggestion was made to fund some one-time Alternate Service Level requests with funding from the 2016 Pay-Go Capital Projects Ordinance. This item transfers the \$1.4m from the General Fund to the 2016 Pay-Go CPO to make that suggestion possible and includes one-time funding for:
 - Arts Council (\$200,000)
 - Creative Corridors (\$175,000)
 - Industries for the Blind (\$120,000)
 - Reynolda House (\$75,000)

Each of these projects will be brought back individually to the Board for authorization prior to project implementation, unless previously authorized to proceed.

ATTACHMENTS: Yes No

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2015 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: June 26, 2017

EXPLANATION:

The 2015 Pay-Go Capital Projects Ordinance (CPO) included funds for a Financial System Upgrade (\$200,000), the Level 4 Upfit of the Phillips Building for Probation and Parole (\$3,436,338), and to assist with the purchase of a building on Spruce Street for the Arts Council (\$400,000).

The funds for the Probation and Parole project were transferred to the Phillips Building CPO on July 11, 2016 and the purchase of the building for Arts Council has been completed. The Financial System upgrade is the only remaining item in the 2015 Pay-Go CPO and the Finance Department has requested that these funds be moved into the 2016 Pay-Go CPO so that the 2015 Pay-Go CPO can be closed out at the end of fiscal year 2016-2017.

This amendment closes out the 2015 Pay-Go CPO and transfers the residual funds to the 2016 Pay-Go CPO.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2015 PAYGO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

DECREASE: EXPENDITURES
2015 PAYGO CPO
FINANCIAL SYSTEM UPGRADE \$200,000

INCREASE: EXPENDITURES
AUTHORIZATION FOR PROJECTS AND
APPROPRIATION OF FUNDS
2015 PAYGO CPO
TRANSFER TO 2016 PAY-GO CPO \$200,000

NATURE OF TRANSACTION:

- Additional Revenue Available
- Transfer within Accounts of Same fund
- Other: Transfer to 2016 Pay-Go CPO

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

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
FY2016-2017 BUDGET ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: June 26, 2017

EXPLANATION:

On November 28, 2016, the Board of Commissioners adopted an amendment to the FY2016-2017 Budget Ordinance to appropriate unreserved fund balance available for Pay-Go projects based on the FY2015-2016 year-end audit. The amendment appropriated \$2.8 million to shore up the Employee Health Benefits Internal Service Fund. Because of better than anticipated current health insurance results, only \$1.4 million is needed which leaves \$1.4 million available. During the FY2018 budget process, a suggestion was made to fund some one-time Alternate Service Level requests with funding from the 2016 Pay-Go Capital Projects Ordinance (CPO). This item transfers the \$1.4m from the General Fund to the 2016 Pay-Go CPO to make that suggestion possible and includes one-time funding for:

- Arts Council (\$200,000)
- Creative Corridors (\$175,000)
- Industries for the Blind (\$120,000)
- Reynolda House (\$75,000)

Each of these projects will be brought back individually to the Board for authorization prior to project implementation, unless previously authorized to proceed.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
FY 2016-2017 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

DECREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL - PERSONAL SERVICES	<u>\$1,400,000</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS</u>	
	NON-DEPARTMENTAL - Tfr to 2016 Pay-Go CPO	<u>\$1,400,000</u>

NATURE OF TRANSACTION:

- Additional Revenue Available
 Transfer within Accounts of
Same fund
 Other: Transfer to 2016 Pay-Go CPO

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: June 26, 2017

EXPLANATION:

This amendment completes the closure of the 2015 Pay-Go CPO by moving funds from one unfinished project to the 2016 Pay-Go CPO and also transfers funds from the General Fund that were set aside for the Employee Health Benefits Internal Service Fund that are not being used in order to possibly fund other projects identified during the FY2017-2018 Budget process as one-time funding projects. The remaining funds are set aside in a budget reserve to be used to offset the need to issue debt for the Library bonds passed in 2010 as well as possible elections equipment needs.

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

INCREASE: SECTION 1: REVENUE
 2016 PAYGO CPO
 TRANSFER FROM THE 2015 PAY-GO CPO \$ 200,000
 TRANSFER FROM GENERAL FUND \$1,400,000
 \$1,600,000

INCREASE: SECTION 2: AUTHORIZATION FOR PROJECTS &
 APPROPRIATION OF FUNDS.
 2016 PAYGO CPO
 FINANCIAL SYSTEM UPGRADE \$ 200,000
 ARTS COUNCIL BLDG RENOVATION SUPPORT \$ 200,000
 CREATIVE CORRIDORS \$ 175,000
 INDUSTRIES FOR THE BLIND \$ 120,000
 REYNOLDA HOUSE \$ 75,000
 BUDGET RESERVE \$ 830,000
 \$1,600,000

NATURE OF TRANSACTION:	APPROVED BY BOARD OF COUNTY
[] Additional Revenue Available	COMMISSIONERS AND ENTERED ON
[] Transfer within Accounts of	MINUTES DATED _____
Same fund	AGENDA ITEM NUMBER _____
[x] Other: Closing of 2015 Pay-Go CPO and	
Transfer from General Fund (Emp Health Ins)	
