

FORSYTH COUNTY

BOARD OF COMMISSIONERS

BRIEFING DRAFT

MEETING DATE: JANUARY 21, 2021

AGENDA ITEM NUMBER: 5A-5D

**SUBJECT: A. AMENDMENT TO THE 2020 PAY-GO CAPITAL PROJECTS ORDINANCE
B. AMENDMENT TO THE 2019 PAY-GO CAPITAL PROJECTS ORDINANCE
C. AMENDMENT TO THE 2020 MOTOR VEHICLES AND MOBILE EQUIPMENT
REPLACEMENT CAPITAL PROJECTS ORDINANCE
D. AMENDMENT TO THE GENERAL FUND**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

This agenda item is necessary to make a slight correction to the 2020 Pay-Go Capital Projects Ordinance due to an oversight from Budget and Management as well as to shift funds to more appropriate funding locations.

At the December 17, 2020, meeting, the Forsyth County Board of Commissioners adopted the 2020 Pay-Go Capital Projects Ordinance with \$15,405,917 being allocated to various projects. The item that was approved by the Board showed \$600,000 allocated to Sustainable Energy in error as these funds were intended to be added to the Debt Avoidance for Kaleideum and/or Airport line.

In addition to correcting this oversight, there are other projects which should have been budgeted in other CPOs and the Finance Department would like these corrected as well. Two projects included in the 2020 Pay-Go CPO (the Enterprise Resource Planning system and Tanglewood Clubhouse) were already included in the 2019 Pay-Go CPO, and it is more appropriate to budget these funds in that CPO.

Funds included for Emergency Services rolling stock would be more appropriately budgeted in the 2020 Motor Vehicles and Mobile Equipment Replacement Capital Projects Ordinance.

Two other projects that were budgeted in the 2020 Pay-Go CPO would be more appropriately reserved in the General Fund instead as they are more than likely not going to be used for capital projects – the \$1,000,000 for the Economic Development reserve and the \$1,500,000 for COVID-19 Response.

ATTACHMENTS: YES NO

SIGNATURE: _____ DATE: _____
COUNTY MANAGER

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2020 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 21, 2020

EXPLANATION:

This agenda item is necessary to make a slight correction to the 2020 Pay-Go Capital Projects Ordinance due to an oversight from Budget and Management as well as shift funds to more appropriate funding locations. As you will remember, at the December 17, 2020 meeting, the Board of Commissioners adopted the 2020 Pay-Go CPO with \$15,405,917 being allocated to various projects. The item that was approved by the Board showed \$600,000 allocated to Sustainable Energy in error as these funds were intended to be added to the Debt Avoidance for Kaleideum and/or Airport line.

In addition to correcting this oversight, there are other projects which should have been budgeted in other CPOs and Finance would like these corrected as well. For example, two projects included in the 2020 Pay-Go CPO (the Enterprise Resource Planning system and Tanglewood Clubhouse) were also in the 2019 Pay-Go CPO and it is more appropriate to budget these funds in that CPO.

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In summary, this item shifts \$600,000 from Sustainable Energy to Debt Avoidance for Kaleideum/Airport, transfers \$3,465,223 (\$1,500,000 for the Enterprise Resource Planning system and \$1,965,223 for Tanglewood Clubhouse) to the 2019 Pay-Go CPO, transfers \$630,000 to the 2020 Motive Equipment CPO for Emergency Services vehicles, and transfers \$2,500,000 (\$1,000,000 reserved for Economic Development and \$1,500,000 reserved for COVID-19 response) back to the General Fund.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2020 PAY-GO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

DECREASE:	<u>EXPENDITURES</u>	
	Sustainable Energy	\$ 600,000
	Enterprise Resource Planning System	\$ 1,500,000
	Tanglewood Clubhouse	\$ 1,965,223
	Enhanced Funding for EMS Rolling Stock	\$ 630,000
	Economic Development Reserve	\$ 1,000,000
	COVID-19 Response	<u>\$ 1,500,000</u>
		<u>\$ 7,195,223</u>

INCREASE:	<u>EXPENDITURES</u>	
	Debt Avoidance – Kaleideum/Airport	\$ 600,000
	Transfer to the 2019 Pay-Go CPO	\$ 3,465,223
	Transfer to the 2020 Mobile	\$ 630,000
	Transfer to the General Fund	\$ 2,500,000
		<u>\$ 7,195,223</u>

NATURE OF TRANSACTION:
 Additional Revenue Available
 Transfer within Accounts of Same fund
 Other: *Transfer to other CPOs*

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

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2019 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 21, 2020

EXPLANATION:

This agenda item is necessary to make a slight correction to the 2020 Pay-Go Capital Projects Ordinance due to an oversight from Budget and Management as well as shift funds to more appropriate funding locations. As you will remember, at the December 17, 2020 meeting, the Board of Commissioners adopted the 2020 Pay-Go CPO with \$15,405,917 being allocated to various projects. The item that was approved by the Board showed \$600,000 allocated to Sustainable Energy in error as these funds were intended to be added to the Debt Avoidance for Kaleideum and/or Airport line.

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**BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2019 PAY-GO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:**

INCREASE:	<u>REVENUES</u>	
	Transfer from the 2020 Pay-Go CPO	<u>\$3,465,223</u>
INCREASE:	<u>EXPENDITURES</u>	
	Enterprise Resource Planning System	\$ 1,500,000
	Tanglewood Clubhouse	\$ 1,965,223
		<u>\$ 3,465,223</u>

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
2020 MOTOR VEHICLES AND MOBILE EQUIPMENT REPLACEMENT
CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 21, 2020

EXPLANATION:

This agenda item is necessary to make a slight correction to the 2020 Pay-Go Capital Projects Ordinance due to an oversight from Budget and Management as well as shift funds to more appropriate funding locations. As you will remember, at the December 17, 2020 meeting, the Board of Commissioners adopted the 2020 Pay-Go CPO with \$15,405,917 being allocated to various projects. The item that was approved by the Board showed \$600,000 allocated to Sustainable Energy in error as these funds were intended to be added to the Debt Avoidance for Kaleideum and/or Airport line.

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BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2020 MOTOR VEHICLES AND MOBILE EQUIPMENT REPLACEMENT CAPITAL PROJECTS
ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:	<u>REVENUES</u>	
	Transfer from the 2020 Pay-Go CPO	<u>\$630,000</u>
INCREASE:	<u>EXPENDITURES</u>	
	Emergency Vehicles – Emergency Services	<u>\$630,000</u>

NATURE OF TRANSACTION:

- Additional Revenue Available
- Transfer within Accounts of Same fund
- Other: Transfer from 2020 Pay-Go CPO

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

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2020-2021 BUDGET ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: January 21, 2021

EXPLANATION:

This agenda item is necessary to make a slight correction to the 2020 Pay-Go Capital Projects Ordinance due to an oversight from Budget and Management as well as shift funds to more appropriate funding locations. As you will remember, at the December 17, 2020 meeting, the Board of Commissioners adopted the 2020 Pay-Go CPO with \$15,405,917 being allocated to various projects. The item that was approved by the Board showed \$600,000 allocated to Sustainable Energy in error as these funds were intended to be added to the Debt Avoidance for Kaleideum and/or Airport line.

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**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY THAT THE
FISCAL YEAR 2020-2021 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:**

INCREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.</u>	
	GENERAL FUND	
	OTHER FINANCING SOURCES	<u>\$2,500,000</u>

INCREASE:	<u>SECTION 2. APPROPRIATIONS.</u>	
	GENERAL FUND	
	NON-DEPARTMENTAL	
	Reserve for Economic Development	\$1,000,000
	Reserve for COVID-19 Response	<u>\$1,500,000</u>
		<u>\$2,500,000</u>

NATURE OF TRANSACTION:	APPROVED BY BOARD OF COUNTY
<input type="checkbox"/> Additional Revenue Available	COMMISSIONERS AND ENTERED ON
<input type="checkbox"/> Transfer within Accounts of	MINUTES DATED _____
Same fund	AGENDA ITEM NUMBER _____
<input checked="" type="checkbox"/> Other: Transfer from 2020 Pay-Go CPO	
