

FORSYTH COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: SEPTEMBER 12, 2019

AGENDA ITEM NUMBER: 7A-B

- SUBJECT:**
- A. RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO RELEASE FUNDS EARMARKED FOR ADDITIONAL TEACHER SUPPLEMENTS TO THE WINSTON-SALEM/FORSYTH COUNTY SCHOOL SYSTEM**
 - B. AMENDMENT TO FY20 BUDGET ORDINANCE TO REALLOCATE FUNDING FOR TEACHER SUPPLEMENTS FROM A BUDGET RESERVE FOR SUPPLEMENTS TO OTHER DIVISIONS**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

During the Fiscal Year 2020 budget process, the Forsyth County Board of Commissioners approved an additional increase of one cent in the adopted ad valorem tax levy of \$0.7535 per \$100 valuation, and earmarked the estimated revenue from this one cent increase (\$3,696,017) for additional teacher supplements. Section 13 of the Budget Ordinance directed the Chief Financial Officer to withhold these additional funds until the Winston-Salem/Forsyth County Board of Education presented a supplement schedule to the Board of Commissioners that would serve as a guide in helping the school system make progress in achieving their goal of having a teacher supplement that is in the top five teacher supplements in North Carolina.

At the Forsyth County Board of Commissioners briefing session on August 29, 2019, the Interim Superintendent presented information on how the additional money would be used in Fiscal Year 2020, indicating that all teachers who were eligible to receive a teacher supplement would receive an equal share of these funds in FY20, approximately \$710.

Additional information was presented which demonstrated that it would take an additional \$12 million, based on current staffing, to increase teacher supplements to the level of top five.

After hearing this information, staff was directed to prepare a resolution releasing the \$3,696,017 to the Winston-Salem/Forsyth County School System.

ATTACHMENTS: YES NO

SIGNATURE: *f. Dudley Watts, Jr. /AMS*

COUNTY MANAGER

DATE: September 8, 2019

RESOLUTION AUTHORIZING THE CHIEF FINANCIAL OFFICER TO RELEASE FUNDS EARMARKED FOR ADDITIONAL TEACHER SUPPLEMENTS TO THE WINSTON-SALEM/FORSYTH COUNTY SCHOOL SYSTEM

WHEREAS the Forsyth County Board of Commissioners provides annual current expense and capital outlay funding to the Winston-Salem/Forsyth County Schools System;

WHEREAS during the Fiscal Year 2020 budget process, the ad valorem tax levy of \$0.7535 per \$100 valuation, included \$0.01 to be earmarked specifically for additional teacher supplements;

WHEREAS the estimated revenue of \$3,696,017 to be generated from the additional \$0.01 ad valorem tax levy was to be withheld until the Winston-Salem/Forsyth County Board of Education presented a supplement schedule to the Board of Commissioners to serve as a guide in helping the school system make progress in achieving its goal of being in the top five teacher supplements in North Carolina;

WHEREAS this amount of funding has been withheld from the 1/12th allocation from the County to the Winston-Salem/Forsyth County Schools System; and

WHEREAS the Interim Superintendent of the Winston-Salem/Forsyth County School System did present the required information to the Forsyth County Board of Commissioners on August 29, 2019, on how this funding would be used to increase teacher supplements;

NOW, THEREFORE, BE IT RESOLVED, by the Forsyth County Board of Commissioners that the County Chief Financial Officer is hereby authorized and directed to release \$3,696,017 which was budgeted in a budget reserve to the Winston-Salem/Forsyth County School System.

Adopted this 12th day of September.

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: September 12, 2019

EXPLANATION:

During the Fiscal Year 2020 budget process, the Forsyth County Board of Commissioners approved an additional increase of one cent in the adopted ad valorem tax levy of \$0.7535 per \$100 valuation and earmarked the estimated revenue from this one cent increase (\$3,696,017) for additional teacher supplements. Section 13 of the Budget Ordinance directed the Chief Financial Officer to withhold these additional funds until the Winston-Salem/Forsyth County Board of Education presented a supplement schedule to the Board of Commissioners that would serve as a guide in helping the school system make progress in achieving their goal of having a teacher supplement that is in the top five teacher supplements in North Carolina.

At the Forsyth County Board of Commissioners briefing session on August 29, 2019, the Interim Superintendent presented information on how the additional money would be used in Fiscal Year 2020, indicating that all teachers who were eligible to receive a teacher supplement would receive an equal share of these funds in FY20, approximately \$710.

Additional information was presented which demonstrated that it would take an additional \$12 million, based on current staffing, to increase teacher supplements to the level of top five.

After hearing this information, staff was directed to prepare a resolution releasing the \$3,696,017 to the Winston-Salem/Forsyth County School System.

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

DECREASE:	SECTION 2. APPROPRIATIONS. GENERAL FUND WINSTON-SALEM/FORSYTH COUNTY SCHOOLS <i>Instructional Programs</i> Budget Reserve for Supplements	<u>\$3,696,017</u>
INCREASE:	SECTION 2. APPROPRIATIONS. GENERAL FUND WINSTON-SALEM/FORSYTH COUNTY SCHOOLS <i>Instructional Programs</i> Regular	<u>\$3,696,017</u>

NATURE OF TRANSACTION:
 Additional Revenue Available
 Transfer within Accounts of Same fund
 Other:

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