

# FORSYTH COUNTY

## BOARD OF COMMISSIONERS

MEETING DATE: JUNE 26, 2017

AGENDA ITEM NUMBER: 9-A, B, C

**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:** Recommend Approval

**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).

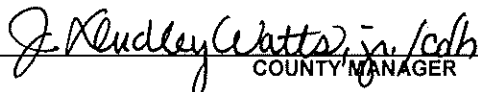
The funds for the Probation and Parole project were transferred to the Phillips Building CPO on July 11, 2016 and the purchase of the building for Arts Council has been completed. The Financial System upgrade is the only remaining item in the 2015 Pay-Go CPO and the Finance Department has requested that 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)
  - Reynolda House (\$75,000)

The attached Budget Ordinance Amendment and 2016 Pay-Go Capital Projects Ordinance include the authorization to proceed with the Arts Council, Creative Corridors, and Reynolda House projects.

ATTACHMENTS:  Yes  No

SIGNATURE: \_\_\_\_\_

  
COUNTY MANAGER

DATE: \_\_\_\_\_

June 21, 2017

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

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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.

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**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

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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 \_\_\_\_\_

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

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**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)
- Reynolda House (\$75,000)

This Budget Ordinance Amendment hereby authorizes the County Manager to execute the necessary documents to proceed with the Arts Council, Creative Corridors, and Reynolda House projects, subject to a pre-audit certificate thereon by the County Chief Financial Officer, where applicable, and approval as to form and legality by the County Attorney.

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**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>

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**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**

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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.

This 2016 Pay-Go Capital Projects Ordinance hereby authorizes the County Manager to execute the necessary documents to proceed with the Arts Council, Creative Corridors, and Reynolda House Projects, subject to a pre-audit certificate thereon by the County Chief Financial Officer, where applicable, and approval as to form and legality by the County Attorney.

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

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

INCREASE:	<u>SECTION 2: AUTHORIZATION FOR PROJECTS &amp; APPROPRIATION OF FUNDS.</u>	
	2016 PAYGO CPO	
	FINANCIAL SYSTEM UPGRADE	\$ 200,000
	ARTS COUNCIL BLDG RENOVATION SUPPORT	\$ 200,000
	CREATIVE CORRIDORS	\$ 175,000
	REYNOLDA HOUSE	\$ 75,000
	BUDGET RESERVE	<u>\$ 950,000</u>
		<u>\$1,600,000</u>

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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: Closing of 2015 Pay-Go CPO and Transfer from General Fund (Emp Health Ins)	

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