

FORSYTH COUNTY

BOARD OF COMMISSIONERS

BRIEFING
DRAFT

MEETING DATE: DECEMBER 17, 2020 AGENDA ITEM NUMBER: 28

SUBJECT: AMENDMENT TO THE FISCAL YEAR 2020-2021 BUDGET ORDINANCE TO APPROPRIATE ADDITIONAL SALES TAX REVENUE AND INCREASE EXPENDITURES ACROSS VARIOUS DEPARTMENTAL BUDGETS THAT WERE REDUCED DURING THE FISCAL YEAR 2020-2021 BUDGET PROCESS

COUNTY MANAGER’S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

On June 11, 2020, the Fiscal Year 2020-2021 Budget Ordinance was adopted by the Board of Commissioners and a Board Directed Initiative was included directing staff to complete a year-end review of budget vs. actual results for Fiscal Year 2019-2020 and a first quarter review of operational results for Fiscal Year 2020-2021.

The FY21 Budget Ordinance was adopted with significantly reduced sales tax revenue based on an estimated loss of \$4,970,806 during FY20 and a year over year decrease of \$10,269,549 in FY21. Actual sales tax revenue received at year-end amounted to \$67,881,826, missing the FY20 sales tax budget by \$768,422.

Actual sales tax revenue received during the first quarter of FY21 has been better than anticipated as well. It was estimated that Forsyth County would receive \$14,283,578 of sales tax revenue from Article 39, Article 40, and Article 42 through September 30. The County has received \$17,716,920, an increase of 24.0%.

Based on year-end results of FY20 and the actual revenue received through the first quarter, staff believes \$7,793,412 could be made available to appropriate for restorations. Staff is recommending \$5,036,868 be appropriated for budget restorations, consisting of \$2,940,351 to Winston-Salem/Forsyth County Schools, \$333,067 to Forsyth Technical Community College, \$18,188 to Special Appropriations, and the remainder to departmental and non-departmental County needs, as set forth herein. If the Board of Commissioners would like to appropriate the balance of \$2,756,544, additional action will be required.

ATTACHMENTS: YES NO

SIGNATURE: _____ DATE: _____
COUNTY MANAGER

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: December 17, 2020

EXPLANATION:

On June 11, 2020, the Fiscal Year 2020-2021 Budget Ordinance was adopted by the Board of Commissioners and a Board Directed Initiative was included directing staff to complete a year-end review of budget vs. actual results for Fiscal Year 2019-2020 and a first quarter review of operational results for Fiscal Year 2020-2021.

The FY21 Budget Ordinance was adopted with significantly reduced sales tax revenue based on an estimated loss of \$4,970,806 during FY20 and a year over year decrease of \$10,269,549 in FY21. Actual sales tax revenue received at year-end amounted to \$67,881,826, missing the FY20 sales tax budget by \$768,422.

Actual sales tax revenue received during the first quarter of FY21 has been better than anticipated as well. It was estimated that Forsyth County would receive \$14,283,578 of sales tax revenue from Article 39, Article 40, and Article 42 through September 30. The County has received \$17,716,920, an increase of 24.0%.

Based on year-end results of FY20 and the actual revenue received through the first quarter, staff believes \$7,793,412 could be made available to appropriate for restorations. Staff is recommending \$5,036,868 be appropriated for budget restorations, consisting of \$2,940,351 to Winston-Salem/Forsyth County Schools, \$333,067 to Forsyth Technical Community College, \$18,188 to Special Appropriations, and the remainder to departmental and non-departmental County needs, as set forth herein. If the Board of Commissioners would like to appropriate the balance of \$2,756,544, additional action will be required.

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

INCREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND</u>	
	<u>BALANCES.</u>	
	GENERAL FUND	
	TAXES	<u>\$5,036,868</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS.</u>	
	GENERAL FUND	
	Sheriff	131,071
	Emergency Services	25,000
	Environmental Assistance and Protection	16,990
	Public Health	20,319
	Aging Services	17,600
	Social Services	101,000

Youth Services		15,000
NC Cooperative Extension		13,941
Forsyth Technical Community College		333,067
Current Expense	333,067	
Winston-Salem/Forsyth County Schools		2,940,351
<i>Instructional Programs</i>		
Regular	1,072,182	
Special Population	128,526	
Alternative	40,140	
School Leadership	239,358	
Co-Curricular	80,842	
School Based Support	384,930	
<i>Total Instructional Programs</i>	1,945,977	
<i>Support Services</i>		
Support and Development	39,574	
Special Population Support	11,920	
Alternative Programs Support	4,570	
Technology Support	42,121	
Operational Support	520,734	
Financial and Human Resources	118,663	
Accountability	20,285	
System-Wide Pupil Support	28,761	
Policy, Leadership & Public Relations	65,224	
<i>Total Support Services</i>	851,852	
<i>Ancillary Services</i>		
Community Services	8,249	
Nutrition Services	247	
<i>Total Ancillary Services</i>	8,496	
<i>Non-Programmed Charges</i>		
Charter Schools	134,026	
Library		82,738
Parks		

	50,000
Budget and Management	3,000
Management Information Services	50,000
Finance	25,000
General Services	121,510
Human Resources	11,672
MapForsyth	4,000
Attorney	4,450
Commissioners and Managers Office	12,000
Register of Deeds	32,298
Tax Administration	10,500
Special Appropriations	18,188
Non-Departmental	997,173
<i>Transfer to Motive Equipment CPO</i>	<i>150,000</i>
<i>Other Services and Adjustments</i>	<i>230,388</i>
<i>Employee Salary Adjustments</i>	<i>566,785</i>
<i>Budget Reserve for Travel</i>	<i>50,000</i>
	<u>\$5,036,868</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 _____
