## FORSYTH COUNTY



BOARD OF COMMISSIONERS

MEETING DATE	:June 21	, 2018	AG	ENDA ITEM NUMBER:	10	AtB	
	B. AMENDME	NT TO THE 2016	MOTIVE POWER				
	OF A NEW AN	IO ACCEPT TRA IBULANCE	NSFER FROM GE	MENT CAPITAL PR ENERAL FUND FOI	R PUR	CHASE	
COUNTY MAN	AGER'S RECO	MMENDATION OR	COMMENTS:-				
SUMMARY OF INFORMATION:-							
without the	ects ordinance is concern that all c	to allow user depart f the funds have to l	ments to more response spent within the f	quipment Capital Proje ency departments. The onsibly and efficiently priscal year.	ne purp ourchas	ose of the e vehicles	
ambulances are not avail	. The departme able within the M	nt is in need of a ne lotive Equipment CF	ew ambulance at a coordinate of the coordinate o		t to remelled	nount four the funds	
These funds On January	nce, projects with have not been re 17 2018 the Bo	n positive return on eserved for Pay-Go	investment, econor in a Capital Project	n available funds. Typ and are used for four nic development, and Ordinance and remain of \$1,400,000 of thes ess Park, leaving \$5,7	primary capital in fund	reasons: projects.	
return on invi	estment and whi	le it is a conital it	- co paronase an	Pay-Go project as it is ambulance, it does no project. Therefore, the praper appropriation for Pa	t have a	a positive	
ATTACHMENTS:	x Yes	No	4				
SIGNATURE:		COUNTY MANAGER	D	PATE:			

## FORSYTH COUNTY, NORTH CAROLINA AMENDMENT TO FY 2017-2018 BUDGET ORDINANCE

FROM:	BUDGET & MANAGEMENT	MEETING DATE:	

## **EXPLANATION:**

The County appropriates funding on an annual basis to a Motive Equipment Capital Projects Ordinance for the purpose of purchasing vehicles for non-Emergency and Emergency departments. The purpose of the capital projects ordinance is to allow user departments to more responsibly and efficiently purchase vehicles without the concern that all of the funds have to be spent within the fiscal year.

The FY2018-2019 Recommended Budget includes \$1,300,000 for vehicles and equipment for vehicles and \$550,000 of this will be allocated to Emergency Services which will allow the department to remount four ambulances. The department is in need of a new ambulance at a cost of \$275,000 as well and the funds are not available within the Motive Equipment CPO to fund this expenditure.

The results of the FY2016-2017 year-end audit created \$7,187,721 in available funds. Typically, at the end of each fiscal year, available funds are reserved for Pay-Go projects and are used for four primary reasons: debt avoidance, projects with positive return on investment, economic development, and capital projects. These funds have not been reserved for Pay-Go in a Capital Project Ordinance and remain in fund balance. On January 17, 2018, the Board of Commissioners approved the use of \$1,400,000 of these funds to assist with costs associated with the development of the Tanglewood Business Park, leaving \$5,787,721 available for appropriation for Pay-Go projects.

The purchase of a new ambulance does not technically qualify as a Pay-Go project as it is not an economic development project, the County would not issue debt to purchase an ambulance, it does not have a positive return on investment, and while it is a capital item, it is not a capital project. Therefore, the appropriation of these funds will come from fund balance and the amount available for appropriation for Pay-Go projects is reduced to \$5,512,721.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY THAT THE FY 2017-2018 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:

**SECTION 1. REVENUES** 

GENERAL FUND FUND BALANCE

\$275,000

INCREASE:

SECTION 2. EXPENDITURES

GENERAL FUND

NON-DEPARTMENTAL

Transfer to 2016 Motive Equipment CPO

\$275,000

NATURE OF TRANSACTION:

1 Additional Revenue Available

] Transfer within Accounts of

Same fund

[X] Other: Appropriate Fund Balance

APPROVED BY BOARD OF COUNTY COMMISSIONERS AND ENTERED ON

MINUTES DATED

AGENDA ITEM NUMBER

## FORSYTH COUNTY, NORTH CAROLINA **AMENDMENT TO** 2016 MOTIVE EQUIPMENT REPLACEMENT CAPITAL PROJECTS ORDINANCE

ROM: BUDGET	* & MANAGEMENT	MEETING D	DATE:
EXPLANATION	ON:		
departments.	The purpose of purchas	Sing vehicles for n	otive Equipment Capital Projects on-Emergency and Emergency is to allow user departments to concern that all of the funds have
department to	remount four ambulances. 100 as well and the funds a	Ocated to Emergen	00 for vehicles and equipment for cy Services which will allow the in need of a new ambulance at a in the Motive Equipment CPO to
re used for force economic devenue Capital Proportional Commissioner with the deve	pur primary reasons: debt avelopment, and capital project oject Ordinance and remains approved the use of \$1.40	voidance, projects woten. These funds have in fund balance. On 000,000 of these funds	\$7,187,721 in available funds. eserved for Pay-Go projects and ith positive return on investment, ve not been reserved for Pay-Go n January 17, 2018, the Board of its to assist with costs associated eaving \$5,787,721 available for
he purchase n economic o does not hav roject. There vailable for a	of a new ambulance does in the levelopment project, the Covie a positive return on investore, the appropriation of the appropriation for Pay-Go proj	unty would not issue stment, and while it i ese funds will come feets is reduced to \$5	
EO TO MOTIVE	ED BY THE BOARD OF COM EQUIPMENT REPLACEMEN NDED AS FOLLOWS:	MMISSIONERS OF F IT CAPITAL PROJEC	ORSYTH COUNTY THAT THE
INCREASE:	REVENUES Transfer from General Fun	nd	<u>\$275,000</u>
INCREASE:	EXPENDITURES Emergency Vehicles – Em	ergency Services	\$275,000
IRE OF TRANS Additional Reve	nue Available	APPROVED BY BO COMMISSIONERS MINUTES DATED	OARD OF COUNTY S AND ENTERED ON

AGENDA ITEM NUMBER \_\_\_\_\_

Same fund

[X] Other: Transfer from General Fund