

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

**BRIEFING
DRAFT**

MEETING DATE: February 14, 2019

AGENDA ITEM NUMBER: 8

- SUBJECT: A. AMENDMENT TO THE 2018 PAY-GO CAPITAL PROJECTS ORDINANCE FOR A TRANSFER TO THE GENERAL FUND**
- B. AMENDMENT TO THE FY 2018-2019 BUDGET ORDINANCE TO APPROPRIATE ADDITIONAL FUNDING TO ACCOUNT FOR ENROLLMENT DECREASE DUE TO THE APPALACHIAN STATE UNIVERSITY ACADEMY AT MIDDLE FORK ELEMENTARY**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

The annual allocation to the Winston-Salem/Forsyth County School System is developed using a funding formula that adjusts the prior year's funding by an enrollment factor and a resource factor. During the development of the Fiscal Year 2018-2019 budget, the enrollment factor resulted in a significant decrease for the school system based on an initial enrollment number of 54,119. The resource factor resulted in the funding for Winston-Salem/Forsyth County Schools to increase year over year, but the total funding level was still lower than what Winston-Salem/Forsyth County Schools requested.

Part of the issue with the initial enrollment number is the new Appalachian State University Academy at Middle Fork Elementary as this resulted in a decrease of 283 students. As part of this new lab school initiative, Winston-Salem/Forsyth County Schools is required to share its per pupil current expense for every student enrolled at the Appalachian State University Academy at Middle Fork Elementary.

This amendment to the FY 2018-2019 Budget Ordinance increases the funding allocation to Winston-Salem/Forsyth County Schools by \$253,325, after re-calculating the enrollment factor by increasing the enrollment number from 54,119 to 54,402. An enrollment number of 54,402, would have resulted in a decrease of \$451,152, instead of the decrease of \$704,477.

It is recommended that this adjustment be taken from the funding that was set aside in a Budget Reserve in the 2018 Pay-Go Capital Projects Ordinance.

ATTACHMENTS: yes no

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2018 PAY-GO CAPITAL PROJECTS ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: February 14, 2019

EXPLANATION:

The annual allocation to the Winston-Salem/Forsyth County School System is developed using a funding formula that adjusts the prior year's funding by an enrollment factor and a resource factor. During the development of the Fiscal Year 2018-2019 budget, the enrollment factor resulted in a significant decrease for the school system based on an initial enrollment number of 54,119. The resource factor resulted in the funding for Winston-Salem/Forsyth County Schools to increase year over year, but the total funding level was still lower than what Winston-Salem/Forsyth County Schools requested.

Part of the issue with the initial enrollment number is the new Appalachian State University Academy at Middle Fork Elementary as this resulted in a decrease of 283 students. As part of this new lab school initiative, Winston-Salem/Forsyth County Schools is required to share its per pupil current expense for every student enrolled at the Appalachian State University Academy at Middle Fork Elementary.

This amendment to the FY 2018-2019 Budget Ordinance increases the funding allocation to Winston-Salem/Forsyth County Schools by \$253,325, after re-calculating the enrollment factor by increasing the enrollment number from 54,119 to 54,402. An enrollment number of 54,402, would have resulted in a decrease of \$451,152, instead of the decrease of \$704,477.

It is recommended that this adjustment be taken from the funding that was set aside in a Budget Reserve in the 2018 Pay-Go Capital Projects Ordinance.

**BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE
2018 PAY-GO CAPITAL PROJECTS ORDINANCE IS HEREBY AMENDED AS FOLLOWS:**

DECREASE:	<u>EXPENDITURES</u> BUDGET RESERVE	<u>\$253,325</u>
INCREASE:	<u>EXPENDITURES</u> TRANSFER TO GENERAL FUND	<u>\$253,325</u>

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

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

**FORSYTH COUNTY, NORTH CAROLINA
AMENDMENT TO
2018-2019 BUDGET ORDINANCE**

FROM: BUDGET & MANAGEMENT

MEETING DATE: February 14, 2019

EXPLANATION:

The annual allocation to the Winston-Salem/Forsyth County School System is developed using a funding formula that adjusts the prior year's funding by an enrollment factor and a resource factor. During the development of the Fiscal Year 2018-2019 budget, the enrollment factor resulted in a significant decrease for the school system based on an initial enrollment number of 54,119. The resource factor resulted in the funding for Winston-Salem/Forsyth County Schools to increase year over year, but the total funding level was still lower than what Winston-Salem/Forsyth County Schools requested.

Part of the issue with the initial enrollment number is the new Appalachian State University Academy at Middle Fork Elementary as this resulted in a decrease of 283 students. As part of this new lab school initiative, Winston-Salem/Forsyth County Schools is required to share its per pupil current expense for every student enrolled at the Appalachian State University Academy at Middle Fork Elementary.

This amendment to the FY 2018-2019 Budget Ordinance increases the funding allocation to Winston-Salem/Forsyth County Schools by \$253,325, after re-calculating the enrollment factor by increasing the enrollment number from 54,119 to 54,402. An enrollment number of 54,402, would have resulted in a decrease of \$451,152, instead of the decrease of \$704,477.

It is recommended that this adjustment be taken from the funding that was set aside in a Budget Reserve in the 2018 Pay-Go Capital Projects Ordinance.

BE IT ORDAINED BY THE FORSYTH COUNTY BOARD OF COMMISSIONERS THAT THE FISCAL YEAR 2018-2019 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:	<u>SECTION 1. REVENUE</u> GENERAL FUND OTHER FINANCING USES	<u>\$253,325</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS.</u> GENERAL FUND WINSTON-SALEM/FORSYTH COUNTY SCHOOLS	<u>\$253,325</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 _____