



**Budget and Management Services
Inter-Office Correspondence**

TO: David Ellis, County Manager

FROM: Michelle Venditto, Budget and Management Services Director

SUBJECT: Revisions to Fiscal Year 2021 Operating Budget Ordinance, Section 2 and 3, and Fiscal Year 2021 Personnel Authorization Ordinance.

The following chart summarizes all budget revisions to the Fiscal Year 2021 Adopted Budget for the department and fund indicated below. The summary includes approved items, as well as items to be presented to the Board of Commissioners at the meeting date indicated. *Items for presentation are shown in bold italics.*

Fund: General Fund			Department: Non-Departmental	
REVENUE CATEGORY (SOURCE OF FUNDS)				
Date	Description of Revision or Adjustment	Type	Amount	Balance
July 1, 2020	Adopted Budget		\$ 1,315,352,083	\$ 1,315,352,083
July 6, 2020	Appropriation of Committed Alcohol Beverage Control Board Revenue	Other Financing Sources	\$ 262,000	\$ 1,315,614,083.00
	Encumbrances Carried Forward (9/15 correction for rollovers)	All	\$ 3,369,259	\$ 1,318,983,342.31
November 16, 2020	Appropriation of Committed Alcohol Beverage Control Board Revenue for the Healing Transitions capital project	Other Financing Sources	\$ 5,000,000	\$ 1,323,983,342.31
December 7, 2020	Intrafund Transfer of General Fund fund balance into the Health Insurance Reserves to commit FY 2020 plan savings for use in future years	Other Financing Sources	\$ 4,227,994.43	\$ 1,328,211,336.74
March 22, 2021	Appropriate fund balance for additional costs associated with the County's COVID-19 response	Other Financing Sources	\$ 10,000,000.00	\$ 1,338,211,336.74
May 17, 2021	Recognize and Allocate FY 2021 Sales Tax variance	Sales Tax	\$ 41,800,000.00	\$ 1,380,011,336.74
May 17, 2021	Unappropriate fund balance appropriated on March 22, 2021 in anticipation of future COVID-19 response funds. American Rescue Plan funds will be appropriated in a new special revenue fund	Other Financing Sources	\$ (10,000,000.00)	\$ 1,370,011,336.74
June 21, 2021	Proposed: Uncommit and transfer funds for use during the current year to support higher drug and claims cost	Health Insurance	\$ 4,227,994.00	\$ 1,374,239,330.74
EXPENDITURES (USE OF FUNDS)				
Date	Description of Revision or Adjustment	Division	Amount	Balance
July 1, 2020	Adopted Budget		\$ 24,201,683	\$ 24,201,683.00
	Encumbrances Carried Forward (9/15 correction for rollovers)	All	\$ 150,161	\$ 24,351,843.66
July 6, 2020	Funding for Triangle Family Services, Dorcas Ministries, The Green Chair project, and StepUp Ministry	Community Organizations	\$ 262,000	\$ 24,613,843.66

August 17, 2020	Reallocating \$144,700 of Salary and Benefits reserve to establish \$11/hr minimum wage for election workers during FY2020 election cycle	Salary and Benefits Reserve	\$ (144,700)	\$ 24,469,143.66
November 16, 2020	Transfer to support renovation and expansion of the Healing Transitions Men's and Women's Campus	Non-Departmental	\$ 5,000,000	\$ 29,469,143.66
November 16, 2020	Administrative transfer for FY21 costs associated with BOC 11.16.20 #30 Authorize FTE for Business Officer in HR.	Salary & Benefit Reserve	\$ (53,000)	\$ 29,416,143.66
November 18, 2020	Administrative transfer to fund Chamber Racial Disparity study.	Risk Management	\$ (24,400)	\$ 29,391,743.66
November 18, 2020	Administrative transfer to fund Chamber Racial Disparity study.	Non-Departmental	\$ 57,000	\$ 29,448,743.66
December 7, 2020	Intrafund Transfer of General Fund fund balance into the Health Insurance Reserves to commit FY 2020 plan savings for use in future years	Non-Departmental	\$ 4,227,994.43	\$ 33,676,738.09
May 17, 2021	Allocate Sales Tax variance for Chamber of Commerce Marketing Study	Non-Departmental	\$ 150,000.00	\$ 33,826,738.09
June 21, 2021	<i>Proposed: Appropriate lapse salary reserves associated with the County's premium insurance and contractual services for workers compensation</i>	<i>Risk Management</i>	<i>\$ 315,000.00</i>	<i>\$ 34,141,738.09</i>
June 21, 2021	<i>Proposed: Uncommit and transfer funds for use during the current year to support higher drug and claims cost</i>	<i>Health Insurance</i>	<i>\$ 4,227,994.43</i>	<i>\$ 38,054,732.52</i>
STAFFING				
Date	Description of Revision or Adjustment	Division	FTE	Balance
July 1, 2020	Adopted Budget		0.000	0.000