

FORSYTH COUNTY

BOARD OF COMMISSIONERS

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:-

When the Fiscal Year 2020-2021 Budget Ordinance was adopted by the Board of Commissioners on June 11, 2020, 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 30th. 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. Departments were asked about possible budget restorations and after review of departmental requests, staff is recommending \$5,131,868 be appropriated across various departments to accommodate these requests. If the Board of Commissioners would like to appropriate the balance of \$2,661,544, additional action will be required.

This item restores longevity to the funding level from FY20 and increases the range of pay for performance from 1%-1.15% to 1% to 2.5%. These adjustments will apply only to active employees, meaning individuals who have retired or had their employment with the County terminated will not receive retroactive adjustments to longevity or pay for performance.

The Budget and Management Department will receive \$95,000 to contract with an accounting/consulting firm to develop a reporting system to demonstrate how County funds were spent by the Winston-Salem/Forsyth County School System to guide the development of the funding formula used to determine the appropriate funding level for the schools. The report will provide an overview that will measure and assess the impact of local funding and also identify mandated County responsibilities and non-mandated activities funded with local dollars.

ATTACHMENTS: YES NO

SIGNATURE: _____ DATE: _____
COUNTY MANAGER

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: _____

EXPLANATION:

When the Fiscal Year 2020-2021 Budget Ordinance was adopted by the Board of Commissioners on June 11, 2020, 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 30th. 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. Departments were asked about possible budget restorations and after review of departmental requests, staff is recommending \$5,036,868 be appropriated across various departments to accommodate these requests. In addition, appropriated fund balance is being reduced by \$2,661,544.

The total increase to the FY21 Budget with this item is \$5,131,868.

This item restores longevity to the funding level from FY20 and increases the range of pay for performance from 1%-1.15% to 1% to 2.5%. These adjustments will apply only to active employees, meaning individuals who have retired or had their employment with the County terminated will not receive retroactive adjustments to longevity or pay for performance.

The Budget and Management Department will receive \$95,000 to contract with an accounting/consulting firm to develop a reporting system to demonstrate how County funds were spent by the Winston-Salem/Forsyth County School System to guide the development of the funding formula used to determine the appropriate funding level for the schools. The report will provide an overview that will measure and assess the impact of local funding and also identify mandated County responsibilities and non-mandated activities funded with local dollars.

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

DECREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND</u>	
	<u>BALANCES.</u>	
	GENERAL FUND	
	FUND BALANCE	<u>\$2,661,544</u>
INCREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND</u>	
	<u>BALANCES.</u>	
	GENERAL FUND	
	TAXES	<u>\$7,793,412</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	1,072,181
	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>	<i>1,945,977</i>
	<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>	<i>851,852</i>
	<i>Ancillary Services</i>	

Community Services	8,249	
Nutrition Services	247	
<i>Total Ancillary Services</i>	<i>8,496</i>	
<i>Non-Programmed Charges</i>		
Charter Schools	134,026	
Library		82,738
Parks		50,000
Budget and Management		98,000
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
Transfer to Motive Equipment CPO	150,000	
Other Services and Adjustments	230,388	
Employee Salary Adjustments	566,785	
Budget Reserve for Travel	50,000	
		<u>\$5,131,868</u>

Section 4 is amended to delete the following wording: The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2020, and ending June 30, 2021, compensation for the Chairman shall be \$1,065 bi-weekly; compensation for the Vice-Chair shall be \$990 bi-weekly; and compensation for other Commissioners shall be \$915 bi-weekly.

Section 4 is amended to add the following wording: The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2020, and ending June 30, 2021, compensation for the Chairman shall be \$1,073 bi-weekly; compensation for the Vice-Chair shall be \$997 bi-weekly; and compensation for other Commissioners shall be \$921 bi-weekly.

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NATURE OF TRANSACTION:	APPROVED BY BOARD OF COUNTY
<input checked="" type="checkbox"/> Additional Revenue Available	COMMISSIONERS AND ENTERED ON
<input type="checkbox"/> Transfer within Accounts of	MINUTES DATED _____
Same fund	AGENDA ITEM NUMBER _____
<input type="checkbox"/> Other:	
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Option A - Staff Recommendations

	Expenditure	Revenue
Forsyth County Adopted FY21 Budget	446,865,544	446,865,544
Staff Recommended Restorations to FY21 Budget		
Increase Sales Tax Revenue	-	7,793,412
Decrease Appropriated Fund Balance	-	(2,661,544)
Budget - WSFCS Local Fund Expense Tracking Tool Development	95,000	
Restoration of Departmental Cuts	4,189,695	
Restoration of Training	50,000	
Restoration of Longevity	230,388	
Restoration of Pay for Performance	566,785	
Total Staff Recommendations	5,131,868	5,131,868
Adjusted FY 2020-2021 Budget	451,997,412	451,997,412

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: _____

EXPLANATION:

When the Fiscal Year 2020-2021 Budget Ordinance was adopted by the Board of Commissioners on June 11, 2020, 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 30th. 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. This agenda item amends the FY21 Budget Ordinance to appropriate \$7,793,412 of additional sales tax revenue as well as \$334,311 in Intergovernmental revenue associated with reimbursement of several positions in the Department of Social Services that will be added as part of this action as well. In addition to the increase in sales tax revenue, appropriated fund balance is being reduced by \$782,484.

The total increase to revenues and expenditures in the FY21 budget with this item is \$7,345,239.

This item restores longevity to the funding level from FY20 and increases the range of pay for performance from 1%-1.15% to 1% to 2.5%. These adjustments will apply only to active employees, meaning individuals who have retired or had their employment with the County terminated will not receive retroactive adjustments to longevity or pay for performance.

The Budget and Management Department will receive \$95,000 to contract with an accounting/consulting firm to develop a reporting system to demonstrate how County funds were spent by the Winston-Salem/Forsyth County School System to guide the development of the funding formula used to determine the appropriate funding level for the schools. The report will provide an overview that will measure and assess the impact of local funding and also identify mandated County responsibilities and non-mandated activities funded with local dollars.

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

DECREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.</u>	
	GENERAL FUND	
	FUND BALANCE	<u>\$782,484</u>
INCREASE:	<u>SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.</u>	
	GENERAL FUND	
	TAXES	7,793,412
	INTERGOVERNMENTAL	334,311
		<u>\$8,128,053</u>
INCREASE:	<u>SECTION 2. APPROPRIATIONS.</u>	
	GENERAL FUND	
	Sheriff	131,071
	Emergency Services	25,000
	Environmental Assistance and Protection	101,290
	Public Health	192,928
	Aging Services	17,600
	Social Services	691,820
	Youth Services	415,000
	NC Cooperative Extension	13,941
	Forsyth Technical Community College	333,067
	<i>Current Expense</i>	333,067
	Winston-Salem/Forsyth County Schools	2,940,351
	<i>Instructional Programs</i>	
	Regular	1,072,181
	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>	<i>1,945,977</i>
	<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>	<i>851,852</i>

<i>Ancillary Services</i>	
<i>Community Services</i>	8,249
<i>Nutrition Services</i>	247
<i>Total Ancillary Services</i>	8,496
<i>Non-Programmed Charges</i>	
Charter Schools	134,026
Library	82,738
Parks	50,000
Community and Economic Development	9,000
Budget and Management	98,000
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	72,000
Register of Deeds	32,298
Tax Administration	10,500
Special Appropriations	914,830
Non-Departmental	997,173
Transfer to Motive Equipment CPO	150,000
Other Services and Adjustments	230,388
Employee Salary Adjustments	566,785
Budget Reserve for Travel	50,000
	<u>\$7,345,239</u>

Section 4 is amended to delete the following wording: The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2020, and ending June 30, 2021, compensation for the Chairman shall be \$1,065 bi-weekly; compensation for the Vice-Chair shall be \$990 bi-weekly; and compensation for other Commissioners shall be \$915 bi-weekly.

Section 4 is amended to add the following wording: The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2020, and ending June 30, 2021, compensation for the Chairman shall be \$1,073 bi-weekly; compensation for the Vice-Chair shall be \$997 bi-weekly; and compensation for other Commissioners shall be \$921 bi-weekly.

Section 14 is amended to change the section title from Article 46 Sales Tax Revenue to Sales Tax Revenue.

Section 14 is amended further to add a second paragraph to this section to add the following wording: Based on the unpredictable nature of the current pandemic on estimating sales tax revenue, staff is directed to monitor sales tax receipts for the remainder of Fiscal Year 2020-2021. If actual sales tax receipts for the County for Article 39, Article 40, and Article 42 Local Option Sales Taxes generate more than \$68,674,111, a budget ordinance amendment will be presented to the Board of Commissioners to appropriate additional funding to the Winston-Salem/Forsyth County School System amounting to 40% of the excess amount.

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 _____

Commissioner Martin and Commisioner McDaniel Option

	Expenditure	Revenue
Forsyth County Adopted FY21 Budget	446,865,544	446,865,544
Staff Recommended Restorations to FY21 Budget		
Increase Sales Tax Revenue	-	7,793,412
Decrease Appropriated Fund Balance	-	(782,484)
Budget - WSFCS Local Fund Expense Tracking Tool Development	95,000	
Restoration of Departmental Cuts	4,189,695	-
Restoration of Training	50,000	-
Restoration of Longevity	230,388	-
Restoration of Pay for Performance	566,785	-
Total Staff Recommendations	5,131,868	7,010,928
Commissioners Adjustments to Staff Recommended Restorations		
EAP - 1 FT Sustainability Program Manager	84,300	-
Public Health - 2 FT School Nurses	148,409	-
Public Health - Upfit DSS Space for WIC Clinic	24,200	-
DSS - Economic Services - 1 FT Sr. IMCW & 4 FT Sr. Social Workers (Medicaid Recertifications)	259,678	194,758
DSS - Economic Services - 1 FT Sr. IMCW (Medicaid Applications)	59,134	44,351
DSS - Child Protective Services - 2 Sr. Social Workers	136,004	47,601
DSS - Foster Care - 2 Sr. Social Workers	136,004	47,601
Commissioners & Manager - Citizen Survey	30,000	-
Commissioners & Manager - Lobbyist	30,000	-
Special Appropriations - Children's Law Center	5,000	-
Special Appropriations - Crosby Scholars	200,000	-
Special Appropriations - Experiment in Self-Reliance	15,000	-
Special Appropriations - Habitat for Humanity	25,000	-
Special Appropriations - National Black Theatre Festival	10,000	-
Special Appropriations - Neighbors for Better Neighborhoods	68,337	-
Special Appropriations - Old Salem	50,000	-
Special Appropriations - Piedmont Land Conservancy (would serve as matching funds for future fundraising)	100,000	-
Special Appropriations - Second Harvest Food Bank	100,000	-
Special Appropriations - SHARE Cooperative	100,000	-
Special Appropriations - Conservation Fund	100,000	-
Special Appropriations - Triad Minority and Women's Business Expo	10,000	-
Special Appropriations - United Way-Housing Matters	3,305	-
Special Appropriations - WS Public Art Commission	10,000	-
Special Appropriations - Korner's Folly	100,000	-
Community and Economic Development - Center for Creative Economy	9,000	-
Youth Services - Gang Initiative to be determined by Board of Commissioners	400,000	-
Total BOCC Adjustments	2,213,371	334,311
Adjusted FY 2020-2021 Budget	454,210,783	454,210,783

Language will be added to Budget Ordinance to ensure that if total annual sales tax receipts exceed revised FY21 Sales Tax budget for non-Article 46 Sales Tax revenue by more than \$2,500,000, the Winston-Salem/Forsyth County School System will receive 40% of all sales tax in excess of budget.

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

FROM: BUDGET & MANAGEMENT

MEETING DATE: _____

EXPLANATION:

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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. This agenda item amends the FY21 Budget Ordinance to appropriate \$7,793,412 of additional sales tax revenue while also decreasing appropriated fund balance by \$661,544.

The total increase to the FY21 Budget with this item is \$7,131,868.

This item restores longevity to the funding level from FY20 and increases the range of pay for performance from 1%-1.15% to 1% to 2.5%. These adjustments will apply only to active employees, meaning individuals who have retired or had their employment with the County terminated will not receive retroactive adjustments to longevity or pay for performance.

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DECREASE: SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.
 GENERAL FUND
 FUND BALANCE \$661,544

INCREASE: SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.
 GENERAL FUND
 TAXES \$7,793,412

INCREASE: SECTION 2. APPROPRIATIONS.
 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		4,940,351
<i>Instructional Programs</i>		
Regular	1,072,181	
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>	<i>1,945,977</i>	
<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>	<i>851,852</i>	
<i>Ancillary Services</i>		

Community Services	8,249	
Nutrition Services	247	
<i>Total Ancillary Services</i>	<i>8,496</i>	
<i>Non-Programmed Charges</i>		
Charter Schools	134,026	
<i>Capital Outlay</i>		
Transfer to 2020 Schools Maint. CPO	2,000,000	
<i>Total Capital Outlay</i>	<i>2,000,000</i>	
Library		82,738
Parks		50,000
Budget and Management		98,000
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
Transfer to Motive Equipment CPO	150,000	
Other Services and Adjustments	230,388	
Employee Salary Adjustments	566,785	
Budget Reserve for Travel	50,000	
		<u>\$7,131,868</u>

Section 4 is amended to delete the following wording: The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2020, and ending June 30, 2021, compensation for the Chairman shall be \$1,065 bi-weekly; compensation for the Vice-Chair shall be \$990 bi-weekly; and compensation for other Commissioners shall be \$915 bi-weekly.

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NATURE OF TRANSACTION:	APPROVED BY BOARD OF COUNTY
<input checked="" type="checkbox"/> Additional Revenue Available	COMMISSIONERS AND ENTERED ON
<input type="checkbox"/> Transfer within Accounts of	MINUTES DATED _____
Same fund	AGENDA ITEM NUMBER _____
<input type="checkbox"/> Other:	

Commissioner Whisenhunt Option

	Expenditure	Revenue
Forsyth County Adopted FY21 Budget	446,865,544	446,865,544
Staff Recommended Restorations to FY21 Budget		
Increase Sales Tax Revenue	-	7,793,412
Decrease Appropriated Fund Balance	-	(661,544)
Budget - WSFCS Local Fund Expense Tracking Tool	95,000	
Restoration of Departmental Cuts	4,189,695	
Restoration of Training	50,000	
Restoration of Longevity	230,388	
Restoration of Pay for Performance	566,785	
Total Staff Recommendations	5,131,868	7,131,868
Commissioners Adjustments to Staff Recommended Restorations		
Transfer to 2020 Schools Capital Maintenance CPO for Ventilation Improvements at Schools	2,000,000	
Total BOCC Adjustments	2,000,000	-
Adjusted FY 2020-2021 Budget	453,997,412	453,997,412