

### **MEMORANDUM**

TO:

Carla Holt, Clerk to the Board of County Commissioners

FROM:

Ronda D. Tatum, Budget & Management Director

DATE:

December 19, 2012

SUBJECT:

Technical Correction to Approved Budget Ordinance Amendment, Item #8

from the September 10, 2012 Board Meeting

At the September 10, 2012 Board of Commissioners meeting, an agenda item was approved appropriating \$251,318 of State Criminal Alien Assistance Program funds into the Sheriff's budget for expenditure.

Upon receipt of an email from the Deputy CFO, it was learned that the revenue, received in FY2011 and FY2012, was in fund balance at 6/30/2012 and should have been appropriated from fund balance and not the SCAPP revenue account.

After discussions between the Manager's Office and the Attorney's Office, it was determined that a technical correction submitted via a report to the Board is an appropriate way to handle this matter.

Therefore, please replace the Budget Ordinance Amendment from the September 10, 2012 meeting with the attached REVISED amendment.

# REVISED FORSYTH COUNTY, NORTH CAROLINA AMENDMENT TO 2012-2013 BUDGET ORDINANCE

### TECHNICAL CORRECTION

FROM: SHERIF	F'S OFFICE	MEETING DATE:	September 10, 2012	
EXPLANATION:				
for the 2010 S of \$43,987. T	ffice received \$316,129 in State C CAAP period. To date, the Sheriff's hese funds are allocated for the er for the transport of inmates nee	Office has expended \$27 purchase of a handicap	72,142 leaving a balance accessible van for the	
funds in FY 20 Sheriff's Office Justice Reauth requirement re of appropriatio including a mit process of deficapital equipm	e Sheriff's Office was awarded \$20012 for the 2011 SCAAP Award for expenditure. These funds with corization Act of 2005 (Public Law garding the use of SCAAP funds: "Ans in paragraph (5) that are distributionality, may be used only for ining the use of funds, but anticipatent that was requested but not income this budget ordinance amendment."	period that have not been period that have not been libe used in accordance w 109-162, Title XI) which amounts appropriated pure buted to a State or political correctional purposes." The state the majority of funds all luded in the FY 2013 Determent is to appropriate the	en appropriated into the with the Department of h included the following suant to the authorization al subdivision of a State, the agency is still in the will be used to purchase ntion Operations Budget.  unexpended balance of	
\$43,987 from the 2010 SCAAP grant period and the \$207,331 from the 2011 SCAAP grant period into the Sheriff's Office budget for FY 2013 for a total of \$251,318.				
	D BY THE FORSYTH COUNTY BOAR NANCE IS HEREBY AMENDED AS FO		AT THE <u>FY 2012-2013</u>	
INCREASE:	SECTION 1. REVENUES. GENERAL FUND INTERGOVERNMENTAL FUND BALANCE		<u>\$251,318.00</u>	
INCREASE:	SECTION 2 APPROPRIATIONS. GENERAL FUND SHERIFF		<u>\$251,318.00</u>	
	ANSACTION: nal Revenue Available er within Accounts of	APPROVED BY BOARD COMMISSIONERS AN MINUTES DATED		

Same fund

[X]

Other: Appropriation of Fund Balance

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

## FORSYTH COUNTY BOARD OF COMMISSIONERS

MEETING DATE	:SEPTEMBER 10, 2012	AGENDA ITEM NUMBER:	8
	AMENDMENT TO THE FY 2012-2013 B FUNDS FROM THE 2010 AND 2011 STA	UDGET ORDINANCE TO A ATE CRIMINAL ALIEN ASS	PPROPRIATE SISTANCE
COUNTY M	PROGRAM (SCAAP) GRANT PERIODS  ANAGER'S RECOMMENDATION OR CO		
SUMMARY	OF INFORMATION:		
2011 for the	s Office received \$316,129.00 in State C 2010 SCAAP grant period. To-date the S f \$43,987. These funds are allocated for an Center for the transport of inmates needi	Sheriff's Office has expende the purchase of a handicap	d \$272,142 leaving accessible van for
funds in FY Sheriff's Off of Justice F requirement of appropria including a	the Sheriff's Office was awarded \$207,337 2012 for the 2011 SCAAP AWARD period budget for expenditure. These funds we regarding the use of SCAAP funds: "Amountains in paragraph (5) that are distributed municipality, may be used only for corrected that was requested but not included	riod that have not been apyill be used in accordance with 109-162, Title XI) which incurts appropriated pursuant it to a State or political subjectional purposes." The actional purposes."	ith The Department luded the following to the authorization division of a State, gency is still in the e used to purchase
\$43.987 fro	e of this budget ordinance amendment m the 2010 SCAAP grant Period and the riff's Office budget for FY 2013 for a total o	\$207,331 from the 2011 S	pended balance of CAAP grant period
ATTACHME	NTS: X YES NO		
SIGNATURE	: J. Durly Water j. /cdh	DATE: September 5; 2	2012

# FORSYTH COUNTY, NORTH CAROLINA AMENDMENT TO FY 2012-2013 BUDGET ORDINANCE

FROM: SHERIFF'S OFFICE	MEETING DATE:	September 10, 2012
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#### **EXPLANATION:**

The Sheriff's Office received \$316,129.00 in State Criminal Alien Assistance Program funds in FY 2011 for the 2010 SCAAP grant period. To-date the Sheriff's Office has expended \$272,142 leaving a balance of \$43,987. These funds are allocated for the purchase of a handicap accessible van for the Detention Center for the transport of inmates needing special transportation assistance.

In addition, the Sheriff's Office was awarded \$207,331 in State Criminal Alien Assistance program funds in FY 2012 for the 2011 SCAAP AWARD period that have not been appropriated into the Sheriff's Office budget for expenditure. These funds will be used in accordance with The Department of Justice Reauthorization Act of 2005 (Public Law 109-162, Title XI) which included the following requirement regarding the use of SCAAP funds: "Amounts appropriated pursuant to the authorization of appropriations in paragraph (5) that are distributed to a State or political subdivision of a State, including a municipality, may be used only for correctional purposes." The agency is still in the process of defining the use of funds, but anticipates the majority of funds will be used to purchase capital equipment that was requested but not included in the FY 2013 Detention Operations budget.

The purpose of this budget ordinance amendment is to appropriate the unexpended balance of \$43,987 from the 2010 SCAAP grant Period and the \$207,331 from the 2011 SCAAP grant period into the Sheriff's Office budget for FY 2013 for a total of \$251,318.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY THAT THE <u>FY 2012-</u>2013 BUDGET ORDINANCE IS HEREBY AMENDED AS FOLLOWS:

INCREASE:

SECTION 1. REVENUES.

**GENERAL FUND** 

INTERGOVERNMENTAL

\$251,318

INCREASE:

SECTION 2. APPROPRIATIONS.

**GENERAL FUND** 

SHERIFF

\$251.318

NATU [x]	JRE OF TRANSACTION: Additional Revenue Available Transfer within Accounts of Same fund	APPROVED BY BOARD OF COUNTY COMMISSIONERS AND ENTERED ON MINUTES DATED AGENDA ITEM NUMBER
[]	Other:	951

Sent: Tuesday, October 09, 2012 10:28 AM

To: Holt, Carla D

Cc: Martin, Davida W; Goodman, Terri Lynn G; Taylor, Karen A.; Butts, Darrell A; Watts Jr, Dudley; Fulton Jr,

Paul L

Subject: Technical Correction for Agenda Item #8 from the September 10, 2012 Board Meeting

### Carla:

The Deputy CFO brought to my attention an error on item #8 from the September 10, 2012 meeting. Please substitute the attached page for the SCAAP Board Appropriation from Monday night (9/10/2012) meeting item #8. We had the same issue with a similar agenda item last year and it was simply an oversight again this year.

The Revenue increase should have been to FUND BALANCE rather than INTERGOVERNMENTAL due to the nature of the funds being unspent prior year funds.

Since we did a technical correction last year for the same issue, we are comfortable with this being taken care of in this manner rather than going before the Board again.

I have attached a replacement Budget Ordinance Amendment and below the email I received from the Deputy CFO. I'll forward you the email in its entirety because it has the technical correction that was done last year.

If you would include this in the Manager's memo to the Board I would appreciate it.

Thank you.

Ronda

Ronda, We have the same issue with this year's appropriation of unspent SCAAP funds. Appropriation needs to be from fund balance not increased revenue (revenue has already been received and is in fund balance at 06/30/2012). You handled by technical correction last year. Please request correction to 09-10-2012 item and send new BA document. Thanks. Terri

Terri L. Goodman, CPA
Deputy Chief Financial Officer
Forsyth County Government Center, 4th Floor
201 N. Chestnut Street
Winston-Salem, NC 27101

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From: Goodman, Terri Lynn G

Sent: Monday, October 08, 2012 11:59 AM

To: Tatum, Ronda D

Subject: FW: SUBSTITUTION SCAAP ITEM FROM 9/26/2011 FOR TECHNICAL CORRECTION

Importance: High

Ronda, We have the same issue with this year's appropriation of unspent SCAAP funds. Appropriation needs to be from fund balance not increased revenue (revenue has already been received and is in fund balance at 06/30/2012). You handled by technical correction last year. Please request correction to 09-10-2012 item and send new BA document. Thanks. Terri

Terri L. Goodman, CPA
Deputy Chief Financial Officer
Forsyth County Government Center, 4th Floor
201 N. Chestnut Street
Winston-Salem, NC 27101



Please consider the environment before printing this e-mail.

From: Tatum, Ronda D

Sent: Thursday, September 29, 2011 12:03 PM

To: Holt, Carla D

Cc: Martin, Davida W; Fulton Jr, Paul L; Goodman, Terri Lynn G

Subject: SUBSTITUTION SCAAP ITEM FROM 9/26/2011 FOR TECHNICAL CORRECTION

Importance: High

### Carla:

After a conversation with the Deputy CFO and in conjunction with a call from the CFO, who spoke with the County Attorney, please substitute the attached page for the SCAAP Board Appropriation from Monday night (9/26/2011) meeting item #11.

The Revenue increase should have been to FUND BALANCE rather than INTERGOVERNMENTAL due to the nature of it being unspent prior year funds.

All parties are comfortable with this being a technical correction that can be taken care of in this manner rather than going before the Board again.

If you would include this in the Manager's memo to the Board I would appreciate it.

Thank you.

### Ronda

R. D. Tatum | Budget and Management Director
Forsyth County Government
Budget and Management Department
201 North Chestnut St, Winston-Salem, NC 27101-4120

336.703-2891 | ■ 336.748-3725 | ☑ tatumrd@forsyth.cc

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Carla Holt Please sign and return to Budget						
Forsyth County Board Appropriation TECHNICAL CORRECTION						
FROM:	BUDGET & MANAGE	MENT	Dept	Sheriff		
EXPLAN	IATION:					
amendme \$43,987 Sheriff's	eptember 10, 2012 me ent to the FY 2013 B from the 2010 SCAAP Office budget for FY 20	Sudget Ordinance ap grant period and the 13 for a total of \$251	ppropriating \$207,331 ,318.	\$251,318 of the u from the 2011 SCA/	inexpended b AP grant perio	palance of the state of the sta
used to	ncy is still in the proces purchase capital equi ns Budget.					
The purp	ose of this budget ordin	nance amendment is	to appropri	ate		
INCREASE:	ACCOUNT # 1560010463	ACCOUNT NAME Detention Facility C Alien Assistance Pr		-State Criminal	<u>AMC</u> \$251,3	<u>18.00</u>
990001 – 1900 Non-Departmental – Unreserved Fund Balance Utilized						
	is revenue, received in F om there. Please see PY				d must be	
INCREASE:	156001 – 3160	Detention Facility C	perations -	- Equipment	<u>\$251,3</u>	<u>18.00</u>
Action Taken Commissione	By The Board of Cou ers:	nty <u>Copy Dist</u>	ribution	<u>Date</u>	#Lines	Doc Type
Approved & 6	entered in Minutes dat	ed: (X) Clerk t			o o	
Septe	ember 10, 2012	(X) FCSO (X) Chuck			Post Date	Doc No.
Agenda Item	#: 8	()			Entered	Amo

BUDGET CONSIDERATION FY FUND: 100 - GENERAL	13	BOARD APPROPRIATION #:	

Clerk to the Board