

Forsyth County, North Carolina 2009-2010 Budget Ordinance

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY:

SECTION 1. REVENUES. It is estimated that the revenues and fund balances of the funds as listed below will be available during the fiscal year beginning July 1, 2009 and ending June 30, 2010, to meet the appropriations as set forth in Section 2. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by such official, officer, or agent in his official capacity shall inure to the benefit of the County and become County funds.

GENERAL FUND

TAXES	\$279,965,957	
LICENSES & PERMITS	962,796	
INTERGOVERNMENTAL	48,846,067	
CHARGES FOR SERVICES	26,296,310	
EARNINGS ON INVESTMENTS		1,525,554
OTHER REVENUES	8,516,754	
OTHER FINANCING SOURCES	14,779,621	
FUND BALANCE	<u>12,550,194</u>	
GENERAL FUND REVENUES		\$393,443,253

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		409,841
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

INTERGOVERNMENTAL – NC 911 FUND		957,446
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O. MOSER SPECIAL REVENUE FUND

FUND BALANCE	5,000	
EARNINGS ON INVESTMENTS		<u>5,000</u>
		10,000

TOTAL REVENUES		<u>\$394,820,540</u>
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SECTION 2. APPROPRIATIONS. The following amounts are hereby appropriated to the County Manager for the operation of the Forsyth County Government and its departments and agencies for the fiscal year beginning July 1, 2009 and ending June 30, 2010. In administering the programs authorized under this ordinance, the County Manager is authorized to make transfers from one appropriation (including Contingency) to another within the same fund or financial plan. Any such transfer shall be reported to the Board of Commissioners at its next regular meeting and shall be recorded in the minutes of that meeting. Appropriations for land and new buildings included in this Ordinance may be expended only after release by the Board of Commissioners.

Subject to a pre-audit certificate thereon by the Chief Financial Officer, if applicable, and approval as to form and legality by the County Attorney, the Chairman of the Board of Commissioners, the County Manager and/or his designee, and Clerk to the Board are hereby authorized to execute the necessary documents and agreements and any amendments thereto on behalf of Forsyth County within funds included in the Budget Ordinance for the following purposes: (1) Form grant agreements for County, City, State or Federal funds to public and non-profit organizations; (2) Leases with Forsyth County, as Lessee, of normal and routine business property where the annual rental of each is not more than \$50,000; (3) Consultant, professional, license, maintenance service, and other routine business agreements where the annual compensation of each is not more than \$50,000; (4) Purchase of software, apparatus, supplies, materials, information technology equipment and other equipment where formal bids are not required by law; this includes the authority to award contracts, reject bids, advertise and readvertise to receive bids and execute any necessary contracts on behalf of Forsyth County subject to restrictions as to dollar amount and other conditions imposed by the Board of Commissioners; (5) Applications and agreements for acceptance and distribution of State, Federal, public, and non-profit organization grant and other funds, and funds from other governmental units or other entities for services to be rendered; (6) Construction or repair work where formal bids are not required by law; and (7) Liability, health, life, disability, casualty, property or other insurance contracts or retention and faithful performance bonds (other than for the Sheriff and Register of Deeds) (other appropriate County officials are also authorized to execute and approve such insurance and bond undertakings as provided by law); (8) Agreements authorizing payment for court ordered placements of juveniles not in the custody of the Department of Social Services for which the County has been given prior notice; (9) Fee or income generating contracts, such as for commissary services, without regard to the amount generated thereby; (10) Agreements for the care, maintenance and support of juveniles in the custody of the Forsyth County Department of Social Services; and (11) Agreements specifically discussed and agreed to in the budget adoption process without regard to amount.

The County Manager is hereby authorized to submit to the State of North Carolina a list of County requirements of apparatus, supplies, materials, or equipment and to make purchases for the County in any amount by participating in State Contracts under the rules established by the Department of Administration through its Division of Purchase and Contract from items bid by the State of North Carolina in accordance with the laws of this State, subject to budget limits approved by the Board of County Commissioners with no further bidding by County staff or award by the Commissioners, to the extent authorized by law.

The County Manager is authorized to use contracts established by the State of North Carolina, in accordance with statutes, policies, and rules of the Office of Information Technology Services, to make purchases of information technology equipment for the County in any amount at the same prices, terms, and conditions as the State contracts, without further compliance by the County with otherwise applicable competitive bidding requirements as authorized by the N.C.G.S. 147-33.82(b), subject to budget limits approved by the Board of County Commissioners.

Pursuant to the authority provided in N.C.G.S. 153A-13, within the limitations set forth above, the Chairman of the Board of Commissioners, County Manager and Clerk to the Board are authorized to execute on behalf of Forsyth County, continuing contracts, some portion or all of which are to be performed in ensuing fiscal years, provided sufficient funds are appropriated to meet any amount to be paid under the contract in the current fiscal year and further provided, in each future year, sufficient funds are to be included in the appropriations to meet the amounts to be paid under continuing contracts previously entered into.

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Appropriations for the Winston-Salem/Forsyth County Schools are subject to allocation by purpose, function, and project as shown below. Increases or decreases in the amount of County Current Expense and Capital Outlay appropriations allocated to a purpose, function, or project for the Winston-Salem/Forsyth County Schools of 25% or more must receive the prior approval of the Board of Commissioners. If any amendments to these appropriations are required to reflect changes in State or Federal funding, such amendments shall be submitted by the School System to the County on or before October 19, 2009.

The County Manager may establish personnel positions and is delegated the authority to make those changes set forth in Sections 16-23 and 16-24 of the County Code, which may become necessary, within funds provided in this ordinance or amendments thereto.

GENERAL FUND

ANIMAL CONTROL	\$	1,981,315
EMERGENCY MANAGEMENT		326,470
INTERAGENCY COMMUNICATIONS		1,371,459
EMERGENCY MEDICAL SERVICES		12,002,230
FIRE PROTECTION		4,434,496
SHERIFF		40,930,449
COURT SERVICES		484,109
ENVIRONMENTAL AFFAIRS		1,849,459
INSPECTIONS		408,480
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,232,029</u>	6,258,706
PUBLIC HEALTH		21,973,799
SOCIAL SERVICES		49,583,354
YOUTH SERVICES		1,310,128
N.C. COOPERATIVE EXTENSION SERVICE		881,082
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$6,593,790	
Capital Outlay	<u>1,313,948</u>	7,907,738

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WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
Instructional Programs		
Regular	\$43,831,236	
Special Population	4,280,706	
Alternative	829,373	
School Leadership	9,491,932	
Co-Curricular	3,235,119	
School Based Support	8,278,046	
Total Instructional Programs	\$69,946,412	
Support Services		
Support and Development	\$1,254,570	
Special population Support	800,592	
Alternative Programs Support	223,279	
Technology Support	2,336,601	
Operational Support	22,757,754	
Financial and Human Resources	3,406,952	
Accountability	637,768	
System-Wide Pupil Support	943,969	
Policy, Leadership & Public Relations	1,784,276	
Total Support Services	\$34,145,761	
Ancillary Services		
Community Services	\$337,638	
Total Ancillary Services	\$337,638	
Non-Programmed Charges		
Charter Schools		\$3,725,000
Contingency	3,097,000	
Total Non-Programmed Charges	\$6,822,000	
Capital Outlay		
Regular	\$1,202,277	
Co-Curricular	160,000	
School Based Support	20,000	
Technology Support	25,000	
Operational Support	414,196	
System Wide	424,404	
Total Capital Outlay	\$2,245,877	113,497,688
LIBRARY		7,578,377
PARKS & RECREATION		8,082,529
HOUSING		420,342
BUDGET & MANAGEMENT		562,983
MANAGEMENT INFORMATION SERVICES		7,952,112
FINANCE		2,054,696
GENERAL SERVICES		14,059,253
HUMAN RESOURCES		1,027,545
PLANNING		1,568,540
PURCHASING		98,140

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ATTORNEY		1,213,933
BOARD OF ELECTIONS		1,157,359
COUNTY COMMISSIONERS & MANAGER		1,055,563
REGISTER OF DEEDS		1,779,648
TAX ADMINISTRATION		5,327,803
ECONOMIC DEVELOPMENT		2,338,990
NON-DEPARTMENTAL		
General Contingency	\$ 606,566	
County-wide Salary Savings	(2,400,000)	
Other Services & Adjustments	5,146,891	
Designated for Education Debt Leveling Plan	12,580,785	
1.30% Average Merit For Employees	669,002	
Prior Year Encumbrances	<u>1,800,000</u>	18,403,244
SPECIAL APPROPRIATIONS		<u>2,733,533</u>
OPERATING BUDGET SUBTOTAL		\$342,807,586
DEBT SERVICE		<u>50,637,701</u>
GENERAL FUND APPROPRIATIONS		\$393,443,253
 <u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u>		
TRANSFER TO GENERAL FUND		409,841
 <u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u>		
TRANSFER TO GENERAL FUND		957,446
 <u>O. MOSER SPECIAL REVENUE FUND</u>		
ASSISTANCE TO ELDERLY		10,000
TOTAL APPROPRIATIONS		<u>\$394,820,540</u>

SECTION 3. CONTINGENCY. Contingency funds shall be used only for unanticipated fiscal requirements affecting the continuing operations of departments of County government.

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SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS. (1) For the fiscal year beginning July 1, 2009 and ending June 30, 2010, compensation for the Chairman shall be \$854 bi-weekly; compensation for the Vice-Chair shall be \$794 bi-weekly; and compensation for other Commissioners shall be \$733 bi-weekly. (2) In-county travel and expense allowance is included in the annual compensation for each Commissioner. (3) Out-of-county travel and expenses shall be reimbursed to each Commissioner in accordance with actual expenses incurred consistent with prevailing County policy. (4) Fringe and related benefits will be furnished in accordance with funds budgeted. The salaries of elected officials, including County Commissioners, the Sheriff, and the Register of Deeds, will be adjusted July 1st in accordance with the average performance adjustment for eligible regular employees.

SECTION 5. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year 2009-10 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2009, at a rate of \$.674 on each one hundred dollars (\$100) assessed value of such property pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1 of this ordinance are based on an estimated collection rate during the 2009-10 fiscal year of ninety-eight and eighteen one hundredths percent (98.18%) of the levy. Three (3) cents of the \$.674 is designated solely for the 2006 Education Debt Leveling Plan. One point one (1.1) cents of the \$.674 is designated solely for the 2008 Education Debt Leveling Plan, and the Chief Financial Officer is hereby directed to designate such funds in fund balance at the end of the fiscal year including any interest earned thereon.

SECTION 6. LEVY OF PRIVILEGE LICENSE AND OTHER TAXES. There is hereby levied all County license taxes as authorized by Chapters 105 and 153A of the North Carolina General Statutes (see list of Privilege Licenses on pages 284-285 in Appendices of 2009-2010 Annual Budget Document) and such other taxes as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 7. TAX LEVIES FOR FIRE AND FIRE AND RESCUE PROTECTION DISTRICTS. Forsyth County shall maintain a separate revenue fund for each fire or fire and rescue protection district set forth in column (1). The following special revenue funds have been previously established or are hereby established to account for the collection of taxes for the districts. There is hereby levied an ad valorem property tax in the districts shown below at a rate set forth in column (2) per one hundred dollars (\$100) assessed valuation of taxable property as listed for taxes as of January 1, 2009 having a situs within the districts shown below. The revenues estimated from these levies are shown in column (3). In addition, where indicated, the amount of Fund Balance shown in column (4) is appropriated and authorized for payment to the appropriate district. The totals shown in column (5) are hereby appropriated for the legal purposes for which each district was created, i.e., fire protection or fire and rescue protection. Totals shown in column (6) reflect Sales Tax proceeds allocated to Fire Tax Districts based on the ad valorem method of distribution, to be transferred to the General Fund to support the County Fire Protection Department.

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Fire And Fire And Rescue Protection Districts					
(1)	(2)	(3)	(4)	(5)	(6)
District	Tax Rate	Revenue Estimated	Fund Balance Utilized	Total Appropriation	Sales Tax Proceeds and Transfer to General Fund
Beeson Cross Roads*	.070	220,000	20,000	240,000	44,789
Belews Creek**	.070	223,400	12,000	235,400	45,666
City View*	.080	30,900	0	30,900	6,557
Clemmons**	.050	1,109,000	47,000	1,156,000	244,357
Forest Hill**	.065	8,100	0	8,100	1,946
Griffith*	.055	115,400	15,000	130,400	24,631
Gumtree**	.085	66,300	8,000	74,300	14,661
Horneytown**	.100	207,900	14,000	221,900	43,928
King of Forsyth County**	.055	239,400	25,000	264,400	56,930
Lewisville**	.060	954,800	48,000	1,002,800	196,367
Mineral Springs*	.065	124,800	5,500	130,300	26,733
Mineral Springs Svc. Dist.	.065	4,800	0	4,800	1,049
Mt. Tabor**	.075	52,000	0	52,000	11,052
Old Richmond**	.070	309,500	43,000	352,500	64,575
Piney Grove*	.090	482,500	15,000	497,500	103,629
Rural Hall**	.065	272,300	10,000	282,300	59,824
Salem Chapel**	.060	49,700	800	50,500	10,214
South Fork*	.050	4,500	500	5,000	1,017
Talley's Crossing**	.080	142,200	0	142,200	31,018
Triangle*	.080	72,100	44,500	116,600	15,817
Union Cross**	.080	176,600	0	176,600	35,849
Vienna*	.075	481,500	50,000	531,500	99,307
Walkertown**	.080	275,500	7,000	282,500	60,464
West Bend*	.050	27,800	15,000	42,800	5,939
Total		5,651,000	380,300	6,031,300	1,206,319

*Fire Protection District **Fire & Rescue Protection District

SECTION 8. EMPLOYEE HEALTH BENEFITS INTERNAL SERVICE FUND. The following financial plan for expenses for the Employee Health Benefits Internal Service Fund is hereby approved.

Estimated Revenues

Premiums \$23,962,800
 Total \$23,962,800

Estimated Expenses

Administrative Fees \$ 1,794,000
 Claims 22,168,000
\$23,962,800

SECTION 9. The Proposed 2010-2020 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2009-2010 Annual Budget Document is included for information only. Final approval of this plan or any projects is subject to subsequent action by the Board of Commissioners.

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SECTION 10. PAY-GO PROJECTS. The table below is a priority order of projects to be funded if sufficient pay-go funds are available. Final approval of any project is subject to subsequent action by the Board of Commissioners.

1. DSS Technology Project	\$ 500,000
2. Move Environmental Affairs to Government Center	400,000
3. Geo Data Explorer Intranet	119,000
4. Schools Capital Outlay (sacrificed as part of FY 09 mid-year budget reductions)	850,000
5. Defibrillators for Emergency Medical Services (do not finance)	1,000,000
6. Network Switches (do not finance)	1,250,000
7. Restore Partial Vehicle/Computer Replacements	600,000
8. Pool Enhancements – Tanglewood	1,750,000
9. Phillips Building	<u>1,000,000</u>
Total	<u>\$7,469,000</u>

SECTION 11.

- (a) The Board of Commissioners is concerned that the County's very strong financial condition at present may create unrealistic expectations among some grantee organizations that County financial support will continue indefinitely or regularly increase in the future. There may also be a perception in the community that the County is always a likely source of financial assistance for various capital fund drives or special projects. The County's first priorities must always be those services and functions which counties are required by law to provide. Because the County's revenues are very responsive to changes in the local economy, even a slight economic downturn might require a reduction or withdrawal of County support for such organizations, projects and fund drives. A caution to this effect shall be added to Exhibit B of all form grantee organization agreements for FY 2009-2010.
- (b) Exhibit B of all form grantee organization agreements shall also provide that grantee organizations shall immediately notify the County of any substantive changes in their other sources of financial support which might cause them to seek additional County funding in the current year, or in future years, which County funding may not be forthcoming or available.

SECTION 12. This Ordinance shall become effective July 1, 2009.