

Forsyth County, North Carolina 2013-2014 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, 2013 and ending June 30, 2014, 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	\$285,288,928	
LICENSES & PERMITS	840,880	
INTERGOVERNMENTAL	54,062,319	
CHARGES FOR SERVICES	25,219,143	
EARNINGS ON INVESTMENTS	396,100	
OTHER REVENUES	10,748,795	
OTHER FINANCING SOURCES	7,458,290	
FUND BALANCE	<u>15,804,743</u>	
GENERAL FUND REVENUES		\$399,819,198

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		210,000
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

E-911 SURCHARGE		655,284
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O. MOSER SPECIAL REVENUE FUND

FUND BALANCE	48,800	
EARNINGS ON INVESTMENTS	<u>1,200</u>	
		50,000

TOTAL REVENUES		<u>\$400,734,482</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, 2013 and ending June 30, 2014. 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 approval 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, workers compensation or other insurance contracts or retention and faithful performance bonds (in addition to the bonds for the Sheriff and Register of Deeds) (other appropriate County officials as designated by the County Manager 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, at the same or more favorable prices, terms, and conditions, 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 with no further bidding by County staff or award by the Commissioners, as authorized by N.C.G.S. 143-129, subject to budget limits approved by the Board of County Commissioners.

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 21, 2013.

Pursuant to the provisions of N.C.G.S. 153A-103, the Sheriff and the Register of Deeds have the exclusive right to hire, discharge, and supervise the employees in their respective offices, subject to legal limitations, and each deputy appointed by the Sheriff and the Register of Deeds shall serve at the pleasure of the Sheriff and the Register of Deeds, however, the Board of County Commissioners shall fix the number of salaried employees in the offices of the Sheriff and the Register of Deeds, subject to the Board's further authority to review the use and necessity of the Sheriff's and the Register of Deeds' vacant positions, in any manner, including but not limited to, the County's vacancy review process. The total number of authorized salaried full-time positions in the Sheriff's Office may not exceed 510 and the total number of authorized salaried part-time positions in the Sheriff's Office may not exceed 21. Of the total authorized salaried positions in the Sheriff's Office, the total number of authorized full-time Law Enforcement Officer positions in the Sheriff's Office may not exceed 214. The total number of authorized salaried full-time positions in the Register of Deeds Office may not exceed 22 and the total number of authorized salaried part-time positions in the Register of Deeds may not exceed 1.

The County Manager may make those recommendations set forth in Sections 16-23 Administration and maintenance; reallocation of positions, and 16-24 Classification of new positions, of the County Code, which may become necessary, within funds provided in this ordinance or amendments thereto. In addition, the County Manager may reallocate and reclassify certain County positions as necessary in order to more effectively address budget and service level issues as authorized by the Resolution Extending The County Manager's Authority To Reallocate and Reclassify Certain County Positions On The Basis Of Kind And Level Of Duties And Responsibilities On Behalf Of The Board Of Commissioners To Address Budget And Service Level Issues adopted by the Forsyth County Board of Commissioners on April 12, 2010.

GENERAL FUND

ANIMAL CONTROL	\$	1,951,521
EMERGENCY MANAGEMENT		443,500
INTERAGENCY COMMUNICATIONS		1,194,636
SHERIFF		41,392,751
EMERGENCY SERVICES		16,584,193
COURT SERVICES		553,983
ENVIRONMENTAL AFFAIRS		2,177,663
INSPECTIONS		282,850
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,122,960</u>	6,149,637
PUBLIC HEALTH		23,524,645
SOCIAL SERVICES		52,167,177
YOUTH SERVICES		1,406,331

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N.C. COOPERATIVE EXTENSION SERVICE		822,318
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$8,451,742	
Capital Outlay	<u>455,000</u>	8,906,742
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS (Includes Teacher Supplements)		
Instructional Programs		
Regular	\$45,587,510	
Special Population	4,651,702	
Alternative	1,028,115	
School Leadership	8,204,571	
Co-Curricular	3,242,612	
School Based Support	7,958,860	
Total Instructional Programs	\$70,673,370	
Support Services		
Support and Development	\$1,555,660	
Special Population Support	592,143	
Alternative Programs Support	435,921	
Technology Support	2,295,033	
Operational Support	23,589,196	
Financial and Human Resources	3,344,470	
Accountability	690,578	
System-Wide Pupil Support	988,087	
Policy, Leadership & Public Relations	2,119,037	
Total Support Services	\$35,610,125	
Ancillary Services		
Community Services	\$176,277	
Nutrition Services	9,484	
Total Ancillary Services	\$185,761	
Non-Programmed Charges		
Charter Schools	\$3,752,128	
Communities in Schools-County Approp.	21,375	
Total Non-Programmed Charges	\$3,773,503	
Capital Outlay		
Regular	\$ 496,503	
Special Population	118,615	
School Based Support	2,191	
Operational Support	1,753,109	
Accountability	2,700	
System Wide	79,568	
Tfr to 2010 Schools Maintenance CPO	1,735,000	
Total Capital Outlay	\$4,187,686	114,430,445
LIBRARY		7,465,270
PARKS & RECREATION		7,836,443
HOUSING		468,586
BUDGET & MANAGEMENT		493,348
MANAGEMENT INFORMATION SERVICES		8,160,330
FINANCE		2,204,467
GENERAL SERVICES		13,001,691

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HUMAN RESOURCES	921,459	
PLANNING	1,448,490	
PURCHASING	149,430	
ATTORNEY	1,293,343	
BOARD OF ELECTIONS	1,083,562	
COUNTY COMMISSIONERS & MANAGER	1,075,366	
REGISTER OF DEEDS	1,469,667	
TAX ADMINISTRATION	5,711,044	
ECONOMIC DEVELOPMENT	2,209,282	
AGING SERVICES	92,700	
NON-DEPARTMENTAL		
General Contingency	\$ 817,730	
County-wide Salary Savings	(3,500,000)	
Other Services & Adjustments	7,001,930	
Salary Adjustments For Employees	1,174,065	
Manager's Discretion	(718,701)	
Prior Year Encumbrances	<u>1,800,000</u>	6,575,024
SPECIAL APPROPRIATIONS	<u>1,063,108</u>	
OPERATING BUDGET SUBTOTAL		\$334,901,002
DEBT SERVICE		<u>64,918,196</u>
GENERAL FUND APPROPRIATIONS		\$399,819,198

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND	210,000
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

PROJECTS	655,284
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O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO ELDERLY	50,000
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TOTAL APPROPRIATIONS	<u>\$400,734,482</u>
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SECTION 3. CONTINGENCY. Contingency funds shall be used only for unanticipated fiscal requirements affecting the continuing operations of departments of County government.

SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS. (1) For the fiscal year beginning July 1, 2013 and ending June 30, 2014, compensation for the Chairman shall be \$899 bi-weekly; compensation for the Vice-Chair shall be \$836 bi-weekly; and compensation for other Commissioners shall be \$772 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, are adjusted effective July 1, 2013 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 2013-14 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2013, at a rate of \$.7168 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 2013-14 fiscal year of ninety-seven and ninety one hundredths percent (97.91%) of the levy. Three and three tenths (3.3) cents of the \$.7168 is designated solely for the 2006 Education Debt Leveling Plan. One and twenty-one tenths (1.21) cents of the \$.7168 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 in the Appendices of the 2013-2014 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/RESCUE PROTECTION DISTRICTS. Forsyth County shall maintain a separate revenue fund for each fire and fire/rescue protection district set forth in column (1) below. 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) below per one hundred dollars (\$100) assessed valuation of taxable property as listed for taxes as of January 1, 2013 having a situs within the districts shown below. The revenues estimated from these levies are shown in column (3) below. In addition, where indicated, the amount of Fund Balance shown in column (4) below is appropriated and authorized for payment to the appropriate district. The totals shown in column (5) below 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) below 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*	.088	242,803	0	242,803	59,834
Beeson Cross Rds. Svc. Dist.	.088	23,501	0	23,501	-
Belews Creek**	.075	227,151	3,417	230,568	57,108
City View*	.080	26,815	0	26,815	7,920
Clemmons**	.050	1,088,246	66,000	1,154,246	290,505
Forest Hill**	.085	9,343	0	9,343	2,213
Griffith*	.055	100,546	6,485	107,031	27,557
Gumtree**	.100	56,365	0	56,365	14,451
Horneytown**	.110	205,115	56	205,171	50,882
King of Forsyth County**	.065	315,376	0	315,376	78,939
Lewisville**	.074	1,113,934	18,135	1,132,069	245,080
Mineral Springs*	.085	145,924	1,640	147,564	35,750
Mineral Springs Svc. Dist.	.085	5,813	0	5,813	1,416
Mt. Tabor**	.075	65,514	0	65,514	17,295
Old Richmond**	.090	372,955	4,000	376,955	91,836
Piney Grove*	.115	589,992	276	590,268	144,596
Rural Hall**	.086	371,895	0	371,895	88,161
Salem Chapel**	.090	68,595	0	68,595	18,738
South Fork*	.050	4,538	1,490	6,028	1,194
Talley's Crossing**	.080	128,626	0	128,626	35,130
Triangle*	.092	80,231	400	80,631	19,478
Union Cross**	.100	222,862	0	222,862	59,655
Vienna*	.075	459,947	10,000	469,947	125,067
Walkertown**	.087	278,967	0	278,967	68,720
West Bend*	.074	42,013	0	42,013	9,027
Total		6,247,067	111,899	6,358,966	1,550,552

*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 \$24,007,400
 Net Assets 0

TOTAL \$24,007,400

Estimated Expenses

Administration Fees \$ 2,897,745
 Prior Year Encumbrances 348,262
 Claims 20,761,393

\$24,007,400

SECTION 9. The Proposed 2014-2023 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2013-2014 Annual Budget Document is included for information only. Final approval of any projects is subject to subsequent action by the Board of Commissioners.

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SECTION 10. GRANTEE ORGANIZATION AGREEMENTS.

- (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 2013-2014.
- (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 11. BOARD DIRECTED INITIATIVES.

1. Options for Youth Services.
2. Tax Staffing levels due to Tax/Tag and new system.
3. Options for Golf Operations.
4. Feasibility of SciWorks/Schools partnership.

SECTION 12. 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. <u>Debt Reduction Projects</u>	
MIS Network Projects normally financed with short-term debt.	\$1,800,000
2. Increase funding for emergency vehicles to optimal replacement number.	270,000
3. Increase funding for non-emergency vehicles to optimal replacement number.	187,500
4. Replacement laptops for ambulances.	70,000
5. General Services/Parks maintenance equipment.	<u>150,000</u>
Total	<u>\$2,477,500</u>

SECTION 13. TEACHER SUPPLEMENT PAYMENTS. It is the intention of the Forsyth County Board of Commissioners that funds designated for use for teacher supplement payments paid by the County are required to be used solely to supplement teacher compensation; the School System is expected to track the use of these funds and to replace any amounts which are not properly used. Any use of local funds intended for teacher supplements for another purpose is to be reported in the Board of Education Annual Financial Report.

SECTION 14. This Ordinance shall become effective July 1, 2013.