

# Forsyth County, North Carolina 2007-2008 Budget Ordinance

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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, 2007 and ending June 30, 2008, 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	\$284,228,848	
LICENSES & PERMITS	1,450,520	
INTERGOVERNMENTAL	46,812,508	
CHARGES FOR SERVICES	25,334,074	
EARNINGS ON INVESTMENTS		4,570,234
OTHER REVENUES	7,844,029	
OTHER FINANCING SOURCES	5,426,963	
FUND BALANCE	<u>9,785,900</u>	
<b>GENERAL FUND REVENUES</b>		<b>\$385,453,076</b>

### LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE APPROPRIATED		732,122
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### EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

9-1-1 SURCHARGE PROCEEDS	450,000	
FUND BALANCE APPROPRIATED	<u>79,720</u>	
		529,720

<b>TOTAL REVENUES</b>		<b><u>\$386,714,918</u></b>
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## 2007-2008 Budget Ordinance

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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, 2007 and ending June 30, 2008. 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 Chair 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 Chair 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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## 2007-2008 Budget Ordinance

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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 22, 2007.

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	\$	1,938,686
EMERGENCY MANAGEMENT		321,400
INTERAGENCY COMMUNICATIONS		1,043,169
EMERGENCY MEDICAL SERVICE		8,982,468
FIRE PROTECTION		4,156,540
SHERIFF		38,749,812
COURT SERVICES		722,997
ENVIRONMENTAL AFFAIRS		1,812,910
INSPECTIONS		366,000
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,172,722	
County Services	<u>2,232,029</u>	6,404,751
PUBLIC HEALTH		19,906,943
SOCIAL SERVICES		62,662,964
YOUTH SERVICES		1,208,629
N.C. COOPERATIVE EXTENSION SERVICE		886,906
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$6,221,037	
Capital Outlay	<u>1,318,000</u>	7,539,037

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## 2007-2008 Budget Ordinance

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WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
Instructional Programs		
Regular	\$40,666,031	
Special Population	3,869,288	
Alternative	839,606	
School Leadership	8,545,203	
Co-Curricular	3,119,711	
School Based Support	7,913,435	
Total Instructional Programs	\$64,953,274	
Support Services		
Support and Development	\$1,017,865	
Special population Support	1,003,308	
Alternative Programs Support	221,735	
Technology Support	2,125,987	
Operational Support	23,107,534	
Financial and Human Resources	3,359,423	
Accountability	783,447	
System-Wide Pupil Support	829,229	
Policy, Leadership & Public Relations	1,661,294	
Total Support Services	\$34,109,822	
Non-Programmed Charges		
Charter Schools		\$3,450,000
Contingency	2,720,000	
Total Non-Programmed Charges	\$6,170,000	
Capital Outlay		
Regular	\$87,187	
Special Population	57,900	
School Based Support	20,000	
Technology Support	124,000	
Operational Support	2,511,215	
System Wide	429,535	
Total Capital Outlay	\$3,229,837	108,462,933
LIBRARY		7,664,501
PARKS & RECREATION		2,256,921
TANGLEWOOD PARK		6,528,772
HOUSING		304,387
BUDGET & MANAGEMENT		486,425
FINANCE		2,087,182
GENERAL SERVICES		14,790,186
MANAGEMENT INFORMATION SERVICES		8,829,886
HUMAN RESOURCES		991,735
PLANNING		1,445,860
PURCHASING		138,320

ATTORNEY	1,131,593
BOARD OF ELECTIONS	872,419

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**2007-2008 Budget Ordinance**

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COUNTY COMMISSIONERS & MANAGER	1,152,429
REGISTER OF DEEDS	1,982,831
TAX ADMINISTRATION	5,578,763
ECONOMIC DEVELOPMENT	1,938,982

NON-DEPARTMENTAL	
General Contingency	\$ 714,771
County-wide Salary Savings	(1,900,000)
Market Based Adjustment	2,024,100
Other Services & Adjustments	3,359,520
Designated for Education Debt Leveling Plan	8,977,525
2.5% Average Merit For Employees	1,282,140
Prior Year Encumbrances	<u>1,800,000</u>
	16,258,056

SPECIAL APPROPRIATIONS	<u>2,771,408</u>
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OPERATING BUDGET SUBTOTAL	\$342,541,492
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DEBT SERVICE	<u>42,886,275</u>
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<b>GENERAL FUND APPROPRIATIONS</b>	<b>\$385,453,076</b>
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**LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND**

Transfer to General Fund	732,122
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**EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND**

Transfer to General Fund	529,720
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<b>TOTAL APPROPRIATIONS</b>	<b><u>\$386,714,918</u></b>
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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.

## **2007-2008 Budget Ordinance**

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**SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS.** (1) For the fiscal year beginning July 1, 2007 and ending June 30, 2008, compensation for the Chair shall be \$812 bi-weekly; compensation for the Vice-Chair shall be \$754 bi-weekly; and compensation for other Commissioners shall be \$697 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 1<sup>st</sup> 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 2007-08 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2007, at a rate of \$.696 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 2007-08 fiscal year of ninety-eight and twenty-six one hundredths percent (98.26%) of the levy. Three (3) cents of the \$.696 is designated solely for the 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 279-280 in Appendices of 2007-2008 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, 2007 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.

## 2007-2008 Budget Ordinance

<b>Fire And Fire And Rescue Protection Districts</b>					
(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*	.07	192,000	58,000	250,000	111,226
Belews Creek**	.055	153,540	60,000	213,540	53,354
City View*	.08	30,490	0	30,490	30,656
Clemmons**	.05	976,670	75,000	1,051,670	350,233
Forest Hill**	.05	6,500	500	7,000	2,422
Griffith*	.055	98,520	12,000	110,520	60,217
Gumtree**	.085	54,730	6,000	60,730	33,419
Horneytown**	.10	185,860	5,000	190,860	65,766
King of Forsyth County**	.055	244,330	0	244,330	87,393
Lewisville**	.06	808,880	54,000	862,880	312,401
Mineral Springs*	.05	94,320	4,000	98,320	48,876
Mineral Springs Svc. Dist.	.05	3,660	200	3,860	1,253
Mt. Tabor**	.075	50,500	21,000	71,500	40,408
Old Richmond**	.06	241,380	20,000	261,380	112,595
Piney Grove*	.09	437,380	10,000	447,380	137,855
Rural Hall**	.055	207,420	13,000	220,420	82,100
Salem Chapel**	.06	43,570	3,000	46,570	15,671
South Fork*	.05	5,130	3,000	8,130	9,256
Talley's Crossing**	.08	133,500	0	133,500	48,091
Triangle*	.07	62,250	19,100	81,350	55,948
Union Cross**	.07	126,840	14,000	140,840	59,298
Vienna*	.075	420,500	0	420,500	185,824
Walkertown**	.07	228,380	12,000	240,380	80,240
West Bend*	.05	25,080	0	25,080	8,974
<b>Total</b>		<b>4,831,430</b>	<b>389,800</b>	<b>5,221,230</b>	<b>1,993,476</b>
*Fire Protection District		**Fire & Rescue Protection District			

**SECTION 8.** The Proposed 2008-2018 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2007-2008 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.

**SECTION 9.**

- (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 2007-2008.

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## **2007-2008 Budget Ordinance**

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- (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 10.** This Ordinance shall become effective July 1, 2007.



