

# Forsyth County, North Carolina 2014-2015 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, 2014 and ending June 30, 2015, 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	\$287,521,593	
LICENSES & PERMITS	855,737	
INTERGOVERNMENTAL	53,681,654	
CHARGES FOR SERVICES	24,638,199	
EARNINGS ON INVESTMENTS	355,400	
OTHER REVENUES	11,723,531	
OTHER FINANCING SOURCES	8,741,319	
FUND BALANCE	<u>17,589,936</u>	
<b>GENERAL FUND REVENUES</b>		<b>\$405,107,369</b>

### LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE	210,000
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### EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

E-911 SURCHARGE	858,471
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### O. MOSER SPECIAL REVENUE FUND

FUND BALANCE	49,000	
EARNINGS ON INVESTMENTS	<u>1,000</u>	
		50,000

<b>TOTAL REVENUES</b>		<b><u><u>\$406,225,840</u></u></b>
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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, 2014 and ending June 30, 2015. 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 20, 2014.

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 511 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 215. The total number of authorized salaried full-time positions in the Register of Deeds Office may not exceed 19 and the total number of authorized salaried part-time positions in the Register of Deeds may not exceed 3.

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	\$	1,964,223
EMERGENCY MANAGEMENT		355,590
INTERAGENCY COMMUNICATIONS		1,219,440
SHERIFF		41,672,798
EMERGENCY SERVICES		17,401,655
COURT SERVICES		521,477
ENVIRONMENTAL AFFAIRS		2,202,041
INSPECTIONS		309,230
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,122,029</u>	6,148,706
PUBLIC HEALTH		23,749,620
SOCIAL SERVICES		52,054,158
YOUTH SERVICES		1,985,213

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N.C. COOPERATIVE EXTENSION SERVICE		871,858
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$9,047,406	
Capital Outlay	<u>455,000</u>	9,502,406
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS (Includes Teacher Supplements)		
Instructional Programs		
Regular	\$32,836,791	
Special Population	5,361,612	
Alternative	1,276,120	
School Leadership	7,647,591	
Co-Curricular	3,848,544	
School Based Support	9,119,662	
Total Instructional Programs	\$60,090,320	
Support Services		
Support and Development	\$1,286,268	
Special Population Support	676,470	
Alternative Programs Support	372,222	
Technology Support	2,471,022	
Operational Support	30,255,114	
Financial and Human Resources	4,462,873	
Accountability	760,667	
System-Wide Pupil Support	835,618	
Policy, Leadership & Public Relations	1,926,585	
Total Support Services	\$43,046,839	
Ancillary Services		
Community Services	\$364,960	
Nutrition Services	18,100	
Total Ancillary Services	\$383,060	
Non-Programmed Charges		
Charter Schools	\$4,500,000	
Capital Outlay		
Regular	\$ 2,193,943	
Special Population	0	
School Based Support	0	
Operational Support	1,720,793	
Accountability	1,400	
System Wide	79,500	
Tfr to 2014 Schools Maintenance CPO	1,735,000	
Total Capital Outlay	\$5,730,636	113,750,855
LIBRARY		7,352,639
PARKS & RECREATION		7,831,965
HOUSING		476,566
BUDGET & MANAGEMENT		487,903
MANAGEMENT INFORMATION SERVICES		6,717,921
FINANCE		2,306,815
GENERAL SERVICES		13,095,084
HUMAN RESOURCES		895,767

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PLANNING		1,472,790
PURCHASING		108,970
ATTORNEY		1,309,323
BOARD OF ELECTIONS		942,156
COUNTY COMMISSIONERS & MANAGER		1,055,701
REGISTER OF DEEDS		1,324,254
TAX ADMINISTRATION		6,112,750
ECONOMIC DEVELOPMENT		2,156,995
AGING SERVICES		400,000
NON-DEPARTMENTAL		
Tfr to 2014 FTCC Carolina Bldg. Renov.	\$3,600,000	
Tfr to 2014 Motive Equipment CPO	1,467,145	
General Contingency	750,000	
County-wide Salary Savings	(2,558,706)	
Other Services & Adjustments	6,321,643	
Salary Adjustments For Employees	1,449,910	
Prior Year Encumbrances	<u>1,800,000</u>	12,829,992
OPERATING BUDGET SUBTOTAL		\$340,776,861
DEBT SERVICE		<u>64,330,508</u>
<b>GENERAL FUND APPROPRIATIONS</b>		<b>\$405,107,369</b>

### LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND 210,000

### EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

PROJECTS 858,471

### O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO ELDERLY 50,000

**TOTAL APPROPRIATIONS \$406,225,840**

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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, 2014 and ending June 30, 2015, compensation for the Chairman shall be \$917 bi-weekly; compensation for the Vice-Chair shall be \$853 bi-weekly; and compensation for other Commissioners shall be \$788 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, 2014 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 2014-15 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2014, at a rate of \$0.7168 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 2014-15 fiscal year of ninety-eight and five hundredths percent (98.05%) of the levy. Three and three tenths (3.3) cents of the \$0.7168 is designated solely for the 2006 Education Debt Leveling Plan. One and twenty-one hundredths (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 2014-2015 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, 2014 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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<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*	.088	242,876	35,000	277,876	61,657
Beeson Cross Rds. Svc. Dist.	.088	26,117	0	26,117	6,293
Belews Creek**	.075	229,955	14,567	244,522	58,183
City View*	.080	27,146	0	27,146	6,889
Clemmons**	.050	1,099,479	61,970	1,161,449	283,826
Forest Hill**	.085	9,143	206,034	215,177	2,358
Griffith*	.055	99,812	5,485	105,297	25,611
Gumtree**	.100	55,724	19,784	75,508	14,488
Horneytown**	.110	202,371	7,520	209,891	50,901
King of Forsyth County**	.065	322,668	0	322,668	81,517
Lewisville**	.078	1,194,624	74,753	1,269,377	284,659
Mineral Springs*	.085	145,499	19,492	164,991	36,727
Mineral Springs Svc. Dist.	.085	5,679	635	6,314	1,441
Mt. Tabor**	.075	65,810	5,000	70,810	16,870
Old Richmond**	.090	368,720	17,400	386,120	94,520
Piney Grove*	.115	595,338	0	595,338	150,563
Rural Hall**	.096	415,855	21,000	436,855	95,044
Salem Chapel**	.090	69,769	0	69,769	17,539
South Fork*	.050	4,454	1,580	6,034	1,141
Talley's Crossing**	.080	129,247	0	129,247	32,987
Triangle*	.092	85,470	10,439	95,909	21,258
Union Cross**	.100	233,547	0	233,547	56,954
Vienna*	.075	466,643	25,000	491,643	118,872
Walkertown**	.095	310,585	20,500	331,085	71,278
West Bend*	.078	44,967	1,129	46,096	10,656
<b>Total</b>		<b>6,451,498</b>	<b>547,288</b>	<b>6,998,786</b>	<b>1,602,232</b>
*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 \$24,608,225  
 Net Assets 142,843

TOTAL \$24,751,068

Estimated Expenses

Administration Fees \$ 3,131,032  
 Prior Year Encumbrances 0  
 Claims 21,620,036

\$24,751,068

**SECTION 9.** The Proposed 2015-2020 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2014-2015 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 2014-2015.
- (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. Develop Schedule for Youth Detention Phase Out.
2. Study Para-medicine Pilot Program Implementation.

**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.

<u>Debt Reduction Projects</u>	
1. Library Project Debt Leveling Plan	\$6,000,000
2. MIS Network Equipment	350,000
3. Tower Site Lighting Replacements	150,000
4. Maintenance Equipment Replacements	<u>200,000</u>
Total	<u>\$6,700,000</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, 2014.