

Forsyth County, North Carolina 2015-2016 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, 2015 and ending June 30, 2016, 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	\$298,378,660	
LICENSES & PERMITS	829,084	
INTERGOVERNMENTAL	56,280,201	
CHARGES FOR SERVICES	24,280,475	
EARNINGS ON INVESTMENTS	428,100	
OTHER REVENUES	12,269,257	
OTHER FINANCING SOURCES	5,756,280	
FUND BALANCE		
Education Debt Leveling	\$5,058,018	
SCAAP Rollover	336,865	
General County Unreserved	<u>10,946,531</u>	16,341,414
GENERAL FUND REVENUES		\$414,563,471

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		\$312,471
--------------	--	-----------

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

E-911 SURCHARGE		\$1,240,729
-----------------	--	-------------

O. MOSER SPECIAL REVENUE FUND

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

TOTAL REVENUES		<u>\$416,166,671</u>
----------------	--	-----------------------------

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

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, 2015 and ending June 30, 2016. 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 re-advertise 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.

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

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, 2015.

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 536 and the total number of authorized salaried part-time positions in the Sheriff's Office may not exceed 24. 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 224. 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		\$1,972,844
EMERGENCY MANAGEMENT		354,190
INTERAGENCY COMMUNICATIONS		1,232,455
SHERIFF		44,585,496
EMERGENCY SERVICES		18,043,932
COURT SERVICES		515,348
ENVIRONMENTAL AFFAIRS		2,209,434
INSPECTIONS		330,740
MEDICAL EXAMINER		208,700
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,122,029</u>	6,148,706
PUBLIC HEALTH		23,546,373

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

AGING SERVICES	550,000	
SOCIAL SERVICES	54,157,483	
YOUTH SERVICES	1,289,653	
N.C. COOPERATIVE EXTENSION SERVICE	1,052,741	
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$9,586,024	
Capital Outlay	<u>455,000</u>	10,041,024
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS (Includes Teacher Supplements)		
Instructional Programs		
Regular	\$ 35,173,448	
Special Population	4,793,881	
Alternative	1,572,100	
School Leadership	7,189,655	
Co-Curricular	4,052,676	
School Based Support	9,957,580	
Total Instructional Programs	\$62,739,340	
Support Services		
Support and Development	\$1,103,715	
Special Population Support	676,017	
Alternative Programs Support	391,937	
Technology Support	2,890,090	
Operational Support	27,962,233	
Financial and Human Resources	4,568,120	
Accountability	969,980	
System-Wide Pupil Support	842,610	
Policy, Leadership & Public Relations	2,426,406	
Total Support Services	\$41,831,108	
Ancillary Services		
Community Services	\$382,560	
Nutrition Services	25,000	
Total Ancillary Services	\$407,560	
Non-programmed Charges		
Charter Schools	\$5,400,000	
Capital Outlay		
Regular	\$2,354,710	
Special Population	0	
School Based Support	6,917	
Technology Support	1,490,331	
Operational Support	2,207,255	
Accountability	1,500	
Policy, Leadership & Public Relations	700	
System Wide	81,500	
Tfr to 2014 Schools Maintenance CPO	1,735,000	
Total Capital Outlay	<u>\$7,877,913</u>	118,255,921
LIBRARY		7,399,848
PARKS & RECREATION		7,635,882
HOUSING	468,752	
Transfer to 2016 Housing GPO	<u>25,125</u>	493,877

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

BUDGET & MANAGEMENT		493,387
MANAGEMENT INFORMATION SERVICES		6,795,903
FINANCE		2,373,692
GENERAL SERVICES		13,063,636
HUMAN RESOURCES		898,245
PLANNING		1,385,660
PURCHASING		117,230
ATTORNEY		1,337,504
MAP FORSYTH		835,130
BOARD OF ELECTIONS		1,154,208
COUNTY COMMISSIONERS & MANAGER		1,097,216
REGISTER OF DEEDS		1,272,573
TAX ADMINISTRATION		5,825,381
ECONOMIC DEVELOPMENT		2,798,596
COMMUNITY AGENCIES		553,000
NON-DEPARTMENTAL		
Tfr to 2014 Motive Equipment CPO	\$1,794,600	
General Contingency	887,500	
County-wide Salary Savings	(2,511,085)	
Other Services & Adjustments	6,250,900	
Salary Adjustments For Employees	4,636,251	
Prior Year Encumbrances	<u>2,000,000</u>	13,058,166
<i>OPERATING BUDGET SUBTOTAL</i>		<i>\$353,084,174</i>
DEBT SERVICE		61,479,297
GENERAL FUND APPROPRIATIONS		\$414,563,471
<u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u>		
TRANSFER TO GENERAL FUND		\$312,471
<u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u>		
PROJECTS		\$1,240,729
<u>O. MOSER SPECIAL REVENUE FUND</u>		
ASSISTANCE TO ELDERLY		\$50,000
TOTAL APPROPRIATIONS		<u>\$416,166,671</u>

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

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, 2015 and ending June 30, 2016, compensation for the Chairman shall be \$941 bi-weekly; compensation for the Vice-Chair shall be \$875 bi-weekly; and compensation for other Commissioners shall be \$809 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, 2015 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 2015-16 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2015, at a rate of \$0.7310 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 2015-2016 fiscal year of ninety-eight and forty-three hundredths percent (98.43%) of the levy. Three and three tenths (3.3) cents of the \$0.7310 is designated solely for the 2006 Education Debt Leveling Plan and one and twenty-one hundredths (1.21) cents of the \$0.7310 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. To the extent authorized by law, 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 2015-2016 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, 2015 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.

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

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	249,795	36,000	285,795	64,683
Beeson Cross Rds. Svc. Dist.		.088	26,580	3,000	29,580	6,870
Belews Creek**		.075	234,955	9,593	244,548	60,511
City View*		.090	30,950	0	30,950	7,046
Clemmons**		.060	1,372,205	70,000	1,442,205	297,652
Forest Hill**		.090	9,950	598	10,548	2,387
Griffith*		.055	103,365	0	103,365	26,062
Gumtree**		.100	58,520	4,818	63,338	14,925
Horneytown**		.110	204,745	11,300	216,045	52,158
King of Forsyth County**		.065	337,390	0	337,390	93,101
Lewisville**		.080	1,281,580	39,906	1,321,486	319,919
Mineral Springs*		.090	156,450	10,769	167,219	37,097
Mineral Springs Svc. Dist.		.090	6,145	141	6,286	1,476
Mt. Tabor**		.075	67,235	2,960	70,195	17,320
Old Richmond**		.095	401,125	17,556	418,681	97,093
Piney Grove*		.130	693,455	0	693,455	153,851
Rural Hall**		.105	429,470	0	429,470	110,131
Salem Chapel**		.120	94,015	0	94,015	18,047
South Fork*		.060	5,430	595	6,025	1,237
Talley's Crossing**		.090	149,915	0	149,915	33,140
Triangle*		.092	87,840	4,962	92,802	22,103
Union Cross**		.100	238,575	0	238,575	61,233
Vienna*		.075	480,285	25,000	505,285	122,462
Walkertown**		.095	318,740	18,000	336,740	79,907
West Bend*		.080	47,730	0	47,730	12,129
Total			7,086,445	255,198	7,341,643	1,712,540

*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.

<u>Estimated Revenues</u>		<u>Estimated Expenses</u>	
Premiums	\$26,281,809	Administration Fees	\$2,617,069
Net Assets	<u>1,419,078</u>	Prior Year Encumbrances	0
		Claims	<u>25,083,818</u>
TOTAL	<u>\$27,700,887</u>		<u>\$27,700,887</u>

SECTION 9. The Proposed 2016-2021 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2015-2016 Annual Budget Document is included for information only. Final approval of any projects is subject to subsequent action by the Board of Commissioners.

FORSYTH COUNTY FY 2015-2016 BUDGET ORDINANCE

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 2015-2016.
- (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. The Budget & Management Office will reinstitute the annual report to the Board of community agencies receiving special appropriations to include a review of all sources of revenue, outcome measures, and compliance with contractual matters to include financial reporting and auditing.
2. Management is to work in conjunction with the Fire Chief's Association to complete a review of the County Fire Tax Districts in order to develop strategies to ensure long-term financial and operational sustainability.
3. Management is to facilitate the Board's discussion and review of the Capital Improvement Plan (CIP) early in the fiscal year to ensure sufficient time for preparation of the necessary referenda in 2016.
4. Work with the District Attorney's Office to facilitate the County's management of the Safe-on-Seven program in order to achieve any operational efficiencies.

SECTION 12. PAY-GO PROJECTS. The table below is a list of projects to be funded if sufficient pay-go funds are available. Final approval and prioritization of any projects are subject to subsequent action by the Board of Commissioners.

• Reserve for Economic Development Projects	\$8,000,000
• Elections Equipment Replacements	1,000,000
• Final portion - Library funds to negate additional debt	3,222,902
• Forsyth Tech - capital projects	1,200,000
• Arts Council - support purchase of Sentinel Bldg	400,000
• WSFC Schools - Capital Maintenance Funds	2,800,000
• Interagency Communications - Lighting/UPS Equipment	125,000
• Juvenile Video Arraignment Equipment	60,000
• MIS Network Equipment Replacements	400,000
Total	<u>\$17,207,902</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, 2015.