

Forsyth County, North Carolina 2010-2011 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, 2010 and ending June 30, 2011, 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	\$276,395,989	
LICENSES & PERMITS	937,708	
INTERGOVERNMENTAL	51,731,366	
CHARGES FOR SERVICES	25,299,902	
EARNINGS ON INVESTMENTS		928,722
OTHER REVENUES	8,823,590	
OTHER FINANCING SOURCES	13,722,335	
FUND BALANCE	<u>17,497,366</u>	
GENERAL FUND REVENUES		\$395,336,978

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		429,919
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

INTERGOVERNMENTAL – NC 911 FUND	857,446	
FUND BALANCE	<u>36,554</u>	894,000

O. MOSER SPECIAL REVENUE FUND

FUND BALANCE	8,000	
EARNINGS ON INVESTMENTS		<u>2,000</u> 10,000

TOTAL REVENUES		<u>\$396,670,897</u>
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2010-2011 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, 2010 and ending June 30, 2011. 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, 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 18, 2010.

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 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	\$	1,977,925
EMERGENCY MANAGEMENT		326,860
INTERAGENCY COMMUNICATIONS		1,459,873
SHERIFF		41,763,365
EMERGENCY SERVICES		16,849,943
COURT SERVICES		500,721
ENVIRONMENTAL AFFAIRS		1,902,032
INSPECTIONS		543,140
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,232,029</u>	6,258,706
PUBLIC HEALTH		23,420,487
SOCIAL SERVICES		48,926,535
YOUTH SERVICES		1,325,808
N.C. COOPERATIVE EXTENSION SERVICE		880,048

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FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$6,819,876	
Capital Outlay	<u>613,948</u>	7,433,824
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
Instructional Programs		
Regular	\$47,040,763	
Special Population	4,307,197	
Alternative	986,268	
School Leadership	8,409,197	
Co-Curricular	3,071,984	
School Based Support	6,935,756	
Total Instructional Programs	\$70,751,165	
Support Services		
Support and Development	\$1,510,062	
Special Population Support	591,367	
Alternative Programs Support	361,780	
Technology Support	2,285,900	
Operational Support	23,623,561	
Financial and Human Resources	3,292,444	
Accountability	683,998	
System-Wide Pupil Support	980,927	
Policy, Leadership & Public Relations	1,864,780	
Total Support Services	\$35,194,819	
Ancillary Services		
Community Services	\$178,006	
Nutrition Services	9,305	
Total Ancillary Services	\$187,311	
Non-Programmed Charges		
Charter Schools		\$3,740,288
Total Non-Programmed Charges	\$3,740,288	
Capital Outlay		
Regular	\$337,009	
Special Population	24,864	
School Based Support	737	
Technology Support	8,111	
Operational Support	229,908	
System Wide	125,176	
Tfr to 2010 Schools Maintenance CPO	1,735,000	
Total Capital Outlay	\$2,460,805	112,334,388
LIBRARY		
		7,225,023
PARKS & RECREATION		
		8,010,869
HOUSING		
		428,510
BUDGET & MANAGEMENT		
		529,686
MANAGEMENT INFORMATION SERVICES		
		7,916,789
FINANCE		
		2,092,422
GENERAL SERVICES		
		12,919,161
HUMAN RESOURCES		
		1,101,301

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PLANNING		1,585,430	
PURCHASING		90,900	
ATTORNEY		1,227,798	
BOARD OF ELECTIONS		905,930	
COUNTY COMMISSIONERS & MANAGER		1,007,192	
REGISTER OF DEEDS		1,425,473	
TAX ADMINISTRATION		5,305,988	
ECONOMIC DEVELOPMENT		1,576,275	
NON-DEPARTMENTAL			
General Contingency	\$ 750,000		
County-wide Salary Savings	(2,400,000)		
Other Services & Adjustments	5,176,801		
Designated for Education Debt Leveling Plan	13,551,446		
1.50% Average Merit For Employees	800,270		
Prior Year Encumbrances	<u>1,800,000</u>	19,678,517	
SPECIAL APPROPRIATIONS		<u>2,806,511</u>	
OPERATING BUDGET SUBTOTAL			\$341,927,430
DEBT SERVICE			<u>53,409,548</u>
GENERAL FUND APPROPRIATIONS			\$395,336,978

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND	429,919
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND	894,000
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O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO ELDERLY	10,000
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TOTAL APPROPRIATIONS	<u>\$396,670,897</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.

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SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS. (1) For the fiscal year beginning July 1, 2010 and ending June 30, 2011, compensation for the Chairman shall be \$867 bi-weekly; compensation for the Vice-Chair shall be \$806 bi-weekly; and compensation for other Commissioners shall be \$744 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 2010-11 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2010, 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 2010-11 fiscal year of ninety-seven and fifty-four hundredths percent (97.54%) of the levy. Three (3) cents of the \$.674 is designated solely for the 2006 Education Debt Leveling Plan. One and one tenth (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 288-289 in Appendices of 2010-2011 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) 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, 2010 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*	.070	214,780	15,200	229,980	46,482
Belews Creek**	.070	225,140	8,750	233,890	48,467
City View*	.080	31,920	0	31,920	6,849
Clemmons**	.050	1,142,720	37,540	1,180,260	249,228
Forest Hill**	.065	8,650	900	9,550	1,914
Griffith*	.055	109,740	10,270	120,010	23,866
Gumtree**	.085	63,630	5,250	68,880	14,407
Horneytown**	.100	206,380	5,970	212,350	44,720
King of Forsyth County**	.055	245,190	25,000	270,190	53,984
Lewisville**	.060	958,960	24,000	982,960	207,526
Mineral Springs*	.065	126,500	1,490	127,990	27,182
Mineral Springs Svc. Dist.	.065	4,980	380	5,360	1,068
Mt. Tabor**	.075	55,490	0	55,490	11,438
Old Richmond**	.080	349,190	0	349,190	66,190
Piney Grove*	.090	484,480	26,510	510,990	105,107
Rural Hall**	.065	296,460	10,440	306,900	60,446
Salem Chapel**	.090	75,050	800	75,850	10,771
South Fork*	.050	4,800	200	5,000	1,052
Talley's Crossing**	.080	143,310	0	143,310	30,966
Triangle*	.080	77,770	8,550	86,320	16,663
Union Cross**	.080	178,980	10,500	189,480	37,527
Vienna*	.075	497,000	15,810	512,810	106,569
Walkertown**	.080	277,610	5,390	283,000	60,215
West Bend*	.050	29,970	1,380	31,350	6,498
Total		5,808,700	214,330	6,023,030	1,239,135

*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	\$21,830,374	Administration Fees	\$ 1,913,434
Net Assets	<u>129,240</u>	Claims	<u>20,046,180</u>
TOTAL	<u>\$21,959,614</u>		<u>\$21,959,614</u>

SECTION 9. The Proposed 2011-2021 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2010-2011 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. 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. Design for Justice System Facilities (HOJ Renovation/Build)	\$5,000,000
2. MIS Network Switches/Data Archive System	<u>1,950,000</u>
Total	<u>\$6,950,000</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 2010-2011.
- (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. SCHOOL PERFORMANCE AND FUNDING FORMULA. It is the expectation of the Forsyth County Board of Commissioners that during the 2010-2011 fiscal year Winston-Salem/Forsyth County School officials, under the direction of the Winston-Salem/Forsyth County Board of Education, will present to the Board of Commissioners a summary of the current End of Grade test scores, SAT and ACT scores and graduation rates for all applicable grades through the end of June 2010, and present its ongoing Strategic Plan for the future enhancement of student performance and success, detailing specific methods and measurable goals for improving student End of Grade test scores, SAT and ACT scores, and graduation rates for the 2010-2011 school year, and for improving classroom control, student behavior and professional appearance, to the extent they impact student school performance.

Forsyth County and Winston-Salem/Forsyth County Schools administrative officials will work together to develop an annual school funding formula agreeable to both the Forsyth County Board of Commissioners and the Winston-Salem/Forsyth County Board of Education to be applied each year to the designated criteria to assist in preparing the annual school budget.

SECTION 13. It is the intention of the Forsyth County Board of Commissioners that teacher supplement payments funded by the County are required to be used solely to supplement teacher compensation.

SECTION 14. This Ordinance shall become effective July 1, 2010.