

# Forsyth County, North Carolina 2008-2009 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, 2008 and ending June 30, 2009, 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	\$282,981,037	
LICENSES & PERMITS	934,290	
INTERGOVERNMENTAL	51,221,397	
CHARGES FOR SERVICES	27,310,853	
EARNINGS ON INVESTMENTS		3,615,435
OTHER REVENUES	7,832,452	
OTHER FINANCING SOURCES	6,945,249	
FUND BALANCE	<u>10,886,400</u>	
<b>GENERAL FUND REVENUES</b>		<b>\$391,727,113</b>

### LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		622,748
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### EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

INTERGOVERNMENTAL – NC 911 FUND		857,446
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### O. MOSER SPECIAL REVENUE FUND

FUND BALANCE	19,200	
EARNINGS ON INVESTMENTS		<u>800</u>
		20,000

<b>TOTAL REVENUES</b>		<b><u>\$393,227,307</u></b>
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## **2008-2009 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, 2008 and ending June 30, 2009. 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.

## **2008-2009 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 20, 2008.

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	\$	1,961,745
EMERGENCY MANAGEMENT		329,560
INTERAGENCY COMMUNICATIONS		1,435,837
EMERGENCY MEDICAL SERVICE		11,239,652
FIRE PROTECTION		4,314,976
SHERIFF		39,883,450
COURT SERVICES		506,280
ENVIRONMENTAL AFFAIRS		1,804,068
INSPECTIONS		267,010
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,232,029</u>	6,258,706
PUBLIC HEALTH		21,124,536
SOCIAL SERVICES		57,859,545
YOUTH SERVICES		1,243,488
N.C. COOPERATIVE EXTENSION SERVICE		899,215
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$6,738,790	
Capital Outlay	<u>1,313,948</u>	8,052,738

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## 2008-2009 Budget Ordinance

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WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
Instructional Programs		
Regular	\$43,643,090	
Special Population	4,909,119	
Alternative	856,728	
School Leadership	9,520,897	
Co-Curricular	3,240,275	
School Based Support	8,742,953	
Total Instructional Programs	\$70,913,062	
Support Services		
Support and Development	\$1,279,742	
Special population Support	997,036	
Alternative Programs Support	222,485	
Technology Support	2,146,298	
Operational Support	19,886,813	
Financial and Human Resources	3,397,242	
Accountability	634,503	
System-Wide Pupil Support	1,012,437	
Policy, Leadership & Public Relations	1,688,200	
Total Support Services	\$31,264,756	
Non-Programmed Charges		
Charter Schools		\$3,500,000
Contingency	2,917,870	
Total Non-Programmed Charges	\$6,417,870	
Capital Outlay		
Operational Support	\$2,400,000	110,995,688
LIBRARY		
		7,538,380
PARKS & RECREATION		
		2,170,356
TANGLEWOOD PARK		
		6,523,629
HOUSING		
		389,785
BUDGET & MANAGEMENT		
		506,648
FINANCE		
		2,067,194
GENERAL SERVICES		
		14,277,296
MANAGEMENT INFORMATION SERVICES		
		8,478,228
HUMAN RESOURCES		
		1,044,937
PLANNING		
		1,506,080
PURCHASING		
		114,870
ATTORNEY		
		1,161,580
BOARD OF ELECTIONS		
		868,002
COUNTY COMMISSIONERS & MANAGER		
		1,044,711
REGISTER OF DEEDS		
		1,782,686

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**2008-2009 Budget Ordinance**

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TAX ADMINISTRATION		5,465,985
ECONOMIC DEVELOPMENT		2,394,037
NON-DEPARTMENTAL		
General Contingency	\$ 606,566	
County-wide Salary Savings	(1,900,000)	
Other Services & Adjustments	5,149,706	
Designated for Education Debt Leveling Plan	9,172,344	
3.6% Average Merit For Employees	1,805,709	
Prior Year Encumbrances	<u>1,800,000</u>	16,634,325
SPECIAL APPROPRIATIONS		<u>2,793,193</u>
OPERATING BUDGET SUBTOTAL		\$345,128,416
DEBT SERVICE		<u>46,598,697</u>
<b>GENERAL FUND APPROPRIATIONS</b>		<b>\$391,727,113</b>
 <b><u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u></b>		
TRANSFER TO GENERAL FUND		622,748
 <b><u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u></b>		
TRANSFER TO GENERAL FUND		857,446
 <b><u>O. MOSER SPECIAL REVENUE FUND</u></b>		
ASSISSTANCE TO ELDERLY		20,000
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$393,227,307</u></b>

**SECTION 3. CONTINGENCY.** Contingency funds shall be used only for unanticipated fiscal requirements affecting the continuing operations of departments of County government.

## **2008-2009 Budget Ordinance**

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**SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS.** (1) For the fiscal year beginning July 1, 2008 and ending June 30, 2009, compensation for the Chair shall be \$841 bi-weekly; compensation for the Vice-Chair shall be \$781 bi-weekly; and compensation for other Commissioners shall be \$722 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 2008-09 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2008, 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 2008-09 fiscal year of ninety-eight and twenty-three one hundredths percent (98.23%) 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 291-292 in Appendices of 2008-2009 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, 2008 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.

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Fire And Fire And Rescue Protection Districts					
(1) District	(2) Tax Rate	(3) Revenue Estimated	(4) Fund Balance Utilized	(5) Total Appropriation	(6) Sales Tax Proceeds and Transfer to General Fund
Beeson Cross Roads*	.07	193,000	20,000	213,000	66,734
Belews Creek**	.07	198,600	0	198,600	53,451
City View*	.08	29,000	0	29,000	9,942
Clemmons**	.05	1,014,500	0	1,014,500	346,715
Forest Hill**	.065	8,300	0	8,300	2,317
Griffith*	.055	102,900	26,000	128,900	33,768
Gumtree**	.085	59,200	14,000	73,200	20,092
Horneytown**	.10	187,900	15,000	202,900	64,647
King of Forsyth County**	.055	245,000	25,000	270,000	83,642
Lewisville**	.06	838,400	65,000	903,400	285,971
Mineral Springs*	.065	117,600	7,000	124,600	31,681
Mineral Springs Svc. Dist.	.065	4,500	200	4,700	1,231
Mt. Tabor**	.075	50,000	15,000	65,000	16,735
Old Richmond**	.07	277,300	50,000	327,300	83,278
Piney Grove*	.09	444,900	20,000	464,900	149,355
Rural Hall**	.065	261,600	0	261,600	73,871
Salem Chapel**	.06	43,700	2,000	45,700	15,211
South Fork*	.05	4,900	100	5,000	1,750
Talley's Crossing**	.08	133,300	0	133,300	45,866
Triangle*	.08	72,900	56,000	128,900	21,117
Union Cross**	.08	157,500	0	157,500	44,919
Vienna*	.075	425,000	50,000	475,000	145,160
Walkertown**	.08	262,800	12,000	274,800	79,147
West Bend*	.05	25,400	0	25,400	8,665
<b>Total</b>		<b>5,158,200</b>	<b>377,300</b>	<b>5,535,500</b>	<b>1,685,265</b>
*Fire Protection District		**Fire & Rescue Protection District			

**SECTION 8.** The Proposed 2009-2018 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2008-2009 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 2008-2009.

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## **2008-2009 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. REDUCTION IN FORCE AND SEVERANCE PLAN.** The County Manager is authorized to eliminate County personnel positions as part of a reduction in force as indicated in the FY 2008-2009 Alternate Service Level Reductions contained in the 2008-2009 budget.

The County Manager is further authorized to implement a Severance Plan of wages and benefits on file in the Human Resources Office, within appropriations included in the 2008-2009 Budget Ordinance to apply to County employees whose positions are subject to the reduction in force described above, and to other positions eliminated by budget action during FY 2008-2009.

**SECTION 11.** This Ordinance shall become effective July 1, 2008.