

# FORSYTH COUNTY, NORTH CAROLINA 2016-2017 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, 2016 and ending June 30, 2017, 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	\$306,333,204	
LICENSES & PERMITS	930,853	
INTERGOVERNMENTAL	57,394,144	
CHARGES FOR SERVICES	23,587,335	
EARNINGS ON INVESTMENTS	567,100	
OTHER REVENUES	11,925,524	
OTHER FINANCING SOURCES	5,629,975	
FUND BALANCE		
Education Debt Leveling	4,920,834	
Library Debt Leveling	406,587	
SCAAP Rollover	266,328	
ROD Automation Fund	22,619	
General County Unreserved	<u>10,784,525</u>	16,400,893
<b>GENERAL FUND REVENUES</b>		<b>\$422,769,028</b>

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE \$99,481

## EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

E-911 SURCHARGE \$1,306,005

## O. MOSER SPECIAL REVENUE FUND

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

**TOTAL REVENUES** **\$424,224,514**

**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

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fiscal year beginning July 1, 2016 and ending June 30, 2017. 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 nonprofit 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 Department of Information Technology, 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. 143-129, 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.

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

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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 17, 2016.

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 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 Register of Deeds' vacant positions, in any manner, including but not limited to, the County's vacancy review process. The total number of authorized full-time positions in the Sheriff's Office may not exceed 536 and the total number of authorized part-time positions in the Sheriff's Office may not exceed 22. Of the total authorized positions in the Sheriff's Office, the total number of authorized full-time sworn Law Enforcement Officer positions in the Sheriff's Office may not exceed 222. The total number of authorized full-time positions in the Register of Deeds Office may not exceed 20 and the total number of authorized part-time positions in the Register of Deeds may not exceed 1.

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		\$2,104,287
EMERGENCY MANAGEMENT		382,110
INTERAGENCY COMMUNICATIONS		1,273,872
SHERIFF		47,075,832
EMERGENCY SERVICES		19,056,578
COURT SERVICES		500,737
ENVIRONMENTAL AFFAIRS		2,418,308
INSPECTIONS		307,270
MEDICAL EXAMINER		304,950
PUBLIC HEALTH		23,767,757
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,122,029</u>	6,148,706
AGING SERVICES		624,630
SOCIAL SERVICES		55,929,826

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YOUTH SERVICES 1,005,908

N.C. COOPERATIVE EXTENSION SERVICE 1,100,386

FORSYTH TECHNICAL COMMUNITY COLLEGE

Current Expense \$9,732,122  
 Capital Outlay 455,000 10,187,122

WINSTON-SALEM/FORSYTH COUNTY SCHOOLS (Includes Teacher Supplements)

*Instructional Programs*

Regular \$35,725,485  
 Special Population 5,261,219  
 Alternative 1,644,987  
 School Leadership 7,584,549  
 Co-Curricular 3,888,462  
 School Based Support 11,973,481

*Total Instructional Programs* \$66,078,183

*Support Services*

Support and Development \$1,198,164  
 Special Population Support 697,407  
 Alternative Programs Support 400,457  
 Technology Support 2,970,442  
 Operational Support 27,103,979  
 Financial and Human Resources 4,269,798  
 Accountability 1,007,719  
 System-Wide Pupil Support 769,207  
 Policy, Leadership & Public Relations 2,448,776

*Total Support Services* \$40,865,949

*Ancillary Services*

Community Services \$405,876  
 Nutrition Services 28,000

*Total Ancillary Services* \$433,876

*Non-Programmed Charges*

Charter Schools \$5,400,000  
*Capital Outlay*  
 Regular \$4,968,923  
 Technology Support 34,000  
 Operational Support 1,882,643  
 Accountability 1,500  
 System Wide 1,000  
 Transfer to 2016 Schools Maint. CPO 1,735,000

*Total Capital Outlay* \$8,623,066 121,401,074

LIBRARY 7,591,046

PARKS & RECREATION 7,920,482

HOUSING & COMMUNITY DEVELOPMENT \$541,298  
 Transfer to 2017 Housing GPO 26,205 567,503

BUDGET & MANAGEMENT 513,909

MANAGEMENT INFORMATION SERVICES 6,825,447

FINANCE 2,454,987

GENERAL SERVICES 13,390,988

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HUMAN RESOURCES	965,237	
PLANNING & DEVELOPMENT SERVICES	1,490,250	
PURCHASING	108,890	
MAP FORSYTH	771,698	
ATTORNEY	1,458,527	
BOARD OF ELECTIONS	1,246,019	
COUNTY COMMISSIONERS & MANAGER	1,130,687	
REGISTER OF DEEDS	1,294,927	
TAX ADMINISTRATION	6,301,828	
ECONOMIC DEVELOPMENT	3,027,516	
COMMUNITY AGENCIES	556,520	
NON-DEPARTMENTAL		
Transfer to the 2016 Motive Equip. CPO	\$1,636,000	
General Contingency	565,000	
Airport Commission	150,000	
County-wide Salary Savings	(2,544,000)	
Other Services & Adjustments	6,216,027	
Budget Reserve (Debt Leveling)	2,009,829	
Employee Salary Adjustments	2,916,414	
Prior Year Encumbrances	<u>2,000,000</u>	12,949,270
<i>OPERATING BUDGET SUBTOTAL</i>		<i>\$364,155,084</i>
DEBT SERVICE	<u>58,613,944</u>	
<b>GENERAL FUND APPROPRIATIONS</b>		<b>\$422,769,028</b>
<b><u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u></b>		
TRANSFER TO GENERAL FUND		<b>\$99,481</b>
<b><u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u></b>		
PROJECTS		<b>\$1,306,005</b>
<b><u>O. MOSER SPECIAL REVENUE FUND</u></b>		
ASSISTANCE TO ELDERLY		<b>\$50,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$424,224,514</u></b>

**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, 2016 and ending June 30, 2017, compensation for the Chairman shall be \$966 bi-weekly; compensation for the Vice-Chair shall be \$898 bi-weekly; and compensation for other Commissioners shall be \$830 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. (5) The salaries of elected officials, including County Commissioners, the Sheriff, and the Register of Deeds, are adjusted effective with the first pay period that includes July 1, 2016 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 2016-2017 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2016, 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 2016-2017 fiscal year of ninety-eight and eighty-nine hundredths percent (98.89%) of the levy.

**SECTION 6. DEBT LEVELING PLANS.** It has been the resolve of the County Commissioners that establishing a financial plan for the payment of debt is a fiscally responsible method of managing the tax implications of approved debt issuances.

Forsyth County established the following financial plans for existing debt :

- Three and three tenths (3.3~~0~~) cents of the \$0.7310 tax rate is designated solely for the 2006 Education Debt Leveling Plan,
- One and twenty-one hundredths (1.21~~0~~) cents of the \$0.7310 tax rate is designated solely for the 2008 Education Debt Leveling Plan,
- Six tenths (0.6~~0~~) cents of the \$0.7310 tax rate is designated solely for the 2014 Library Debt Leveling Plan

For the fiscal year beginning July 1, 2016 and ending June 30, 2017, the budget establishes a corpus for future debt leveling in anticipation of a school and community college bond referendum in 2016 to level future tax rate impacts. 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 7. 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 and such other taxes as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

**SECTION 8. 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, 2016 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 function.

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Fire & Fire and Rescue Protection Districts / Service 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	253,255	16,000	269,255	64,260
Beeson Cross Rds. Svc. Dist.	.088	26,440	2,000	28,440	6,652
Belews Creek**	.110	352,102	13,862	365,964	60,722
City View*	.105	36,907	9,205	46,112	7,936
Clemmons**	.060	1,411,610	35,783	1,447,393	359,667
Forest Hill**	.105	11,965	598	12,563	2,517
Griffith*	.055	110,469	0	110,469	26,578
Gumtree**	.100	60,753	4,384	65,137	15,331
Hornetown**	.110	213,456	11,832	225,288	51,840
King of Forsyth County**	.075	468,170	44,590	512,760	95,062
Lewisville**	.080	1,317,692	65,882	1,383,574	332,785
Mineral Springs*	.105	186,544	10,769	197,313	39,366
Mineral Springs Svc. Dist.	.105	7,235	141	7,376	1,551
Mt. Tabor**	.075	69,382	3,000	72,382	17,350
Old Richmond**	.095	411,296	21,000	432,296	103,569
Piney Grove*	.130	708,555	30,000	738,555	174,840
Rural Hall**	.105	443,109	38,223	481,332	113,335
Salem Chapel**	.120	98,119	0	98,119	24,276
South Fork*	.060	5,376	865	6,241	1,453
Talley's Crossing**	.105	181,130	38,005	219,135	37,264
Triangle*	.092	92,904	3,723	96,627	22,503
Union Cross**	.120	294,306	0	294,306	61,754
Vienna*	.075	497,193	30,000	527,193	140,828
Walkertown**	.100	344,864	15,873	360,737	80,734
West Bend*	.080	48,786	3,642	52,428	12,661
<b>Total</b>		<b>7,651,618</b>	<b>399,377</b>	<b>8,050,995</b>	<b>1,854,834</b>

\*Fire Protection District      \*\*Fire & Rescue Protection District

**SECTION 9. 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	\$27,903,796	Administration Fees	\$3,019,179
Net Position	<u>669,938</u>	Claims	<u>25,554,555</u>
<b>TOTAL</b>	<b><u>\$28,573,734</u></b>		<b><u>\$28,573,734</u></b>

**SECTION 10.** The Proposed 2017-2022 Major Capital Improvements Program in the Capital Improvements Plan Section of the FY 2016-2017 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 11. 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 2016-2017.
- (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. BOARD DIRECTED INITIATIVES.**

1. Evaluate the potential merger of the County's In-Home Aide program in DSS with the program operated by Senior Services, Inc.
2. Facilitate a policy-level discussion of consolidation of human services programs - Public Health and DSS. The State guidelines now provide for several optional organizational structures and numerous counties have experience with them.
3. Complete a comprehensive study of service delivery options for animal shelters and enforcement operations in urban counties.
4. Develop financial and operational performance measures for each department and compare them with similar counties. Submit to the Board in a separate report by January 31, 2017.
5. Update the Law Enforcement Study - Review General Statutes for provision of law enforcement services. Review other jurisdictions to review how they went from the provision of rural to urban service levels.

**SECTION 13. PAY-GO PROJECTS.** The table below is a list 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. Elections Equipment Replacement	1,000,000
2. Old Salem - Boys School Renovation	1,500,000
3. Commissioners' Meeting Room Technology Refresh	200,000
4. Creative Corridors	150,000
5. LED Lighting Project - Interagency Communications	80,000
6. ArcFlash Project - General Services	160,000
7. Property Abatement Program	<u>60,000</u>
<i>Total Pay-Go Projects</i>	<u><i>\$3,150,000</i></u>

**SECTION 14. 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 15.** This Ordinance shall become effective July 1, 2016.

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