

# Forsyth County, North Carolina 2006-2007 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, 2006 and ending June 30, 2007, 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	\$263,847,525
LICENSES & PERMITS	1,437,090
INTERGOVERNMENTAL	41,924,240
CHARGES FOR SERVICES	22,150,444
EARNINGS ON INVESTMENTS	4,656,207
OTHER REVENUES	7,904,095
OTHER FINANCING SOURCES	2,394,211
FUND BALANCE	<u>8,400,000</u>
<b>GENERAL FUND REVENUES</b>	<b>\$352,713,812</b>

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE APPROPRIATED	135,000
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## EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

9-1-1 SURCHARGE PROCEEDS	430,000
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<b>TOTAL REVENUES</b>	<b><u>\$353,278,812</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, 2006 and ending June 30, 2007. 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; (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.

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 County Manager and Clerk to the Board are authorized to execute 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 24, 2006.

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	\$	1,872,975
EMERGENCY MANAGEMENT		356,895
INTERAGENCY COMMUNICATIONS		543,549
EMERGENCY MEDICAL SERVICE		8,654,627
FIRE PROTECTION		3,970,114
SHERIFF		36,215,099
COURT SERVICES		381,439
CONSERVATION OF NATURAL RESOURCES		152,011
ENVIRONMENTAL AFFAIRS		1,731,246
INSPECTIONS		351,840
MEDICAL EXAMINER		240,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,172,722	
County Services	<u>2,230,322</u>	6,403,044
PUBLIC HEALTH		19,523,194
SOCIAL SERVICES		58,258,407
YOUTH SERVICES		1,224,133
N.C. COOPERATIVE EXTENSION SERVICE		664,797
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$5,859,302	
Capital Outlay	<u>1,560,700</u>	7,420,002

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WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
Instructional Programs		
Regular	\$35,708,582	
Special	3,484,255	
Co-curricular	2,563,814	
Student Services	4,422,305	
Other (Benefits)	<u>9,994,542</u>	
Total Instructional Programs	\$56,173,498	
Support Services		
Pupil	\$ 484,927	
Instructional Staff	1,645,285	
General Administrative	864,137	
School Administrative	5,983,286	
Business and Operating	20,076,843	
Central	3,536,160	
Other (Benefits)	<u>6,549,043</u>	
Total Support Services	\$39,139,681	
Transfer of Funds		
Charter Schools	2,850,000	
Capital Outlay		
Category I	\$ 2,747,604	
Category II	458,121	
Category III	<u>500,000</u>	
Total Capital Outlay	\$ 3,705,725	101,868,904
LIBRARY		
		7,354,683
PARKS & RECREATION		
		2,078,200
TANGLEWOOD PARK		
		6,968,360
HOUSING		
		304,611
BUDGET & MANAGEMENT		
		480,152
FINANCE		
		1,936,866
GENERAL SERVICES		
		14,696,625
MANAGEMENT INFORMATION SERVICES		
		8,884,142
HUMAN RESOURCES		
		961,303
PLANNING		
		1,333,240
PURCHASING		
		141,930
ATTORNEY		
		1,069,810
BOARD OF ELECTIONS		
		955,893
COUNTY COMMISSIONERS & MANAGER		
		1,091,603
REGISTER OF DEEDS		
		2,121,390

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TAX ADMINISTRATION		6,208,796	
ECONOMIC DEVELOPMENT		1,154,006	
NON-DEPARTMENTAL			
General Contingency	\$ 885,000		
County-wide Salary Savings	(1,500,000)		
At County Manager's Discretion	(131,470)		
Market Based Adjustment	1,403,765		
Other Services & Adjustments	2,756,502		
Prior Year Encumbrances	<u>1,800,000</u>	5,213,797	
SPECIAL APPROPRIATIONS		<u>1,753,418</u>	
OPERATING BUDGET SUBTOTAL			\$314,541,101
DEBT SERVICE			<u>38,172,711</u>
<b>GENERAL FUND APPROPRIATIONS</b>			<b>\$352,713,812</b>

### LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

Transfer to General Fund 135,000

### EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

Transfer to General Fund 430,000

**TOTAL APPROPRIATIONS** **\$353,278,812**

**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 COUNTY COMMISSIONERS.** (1) For the fiscal year beginning July 1, 2006 and ending June 30, 2007, compensation for the Chairman shall be \$792 bi-weekly; compensation for the Vice-Chairman shall be \$736 bi-weekly; and compensation for other Commissioners shall be \$680 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.

**SECTION 5. AD VALOREM TAX LEVY.** There is hereby levied for the fiscal year 2006-07 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2006, at a rate of \$.666 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 2006-07 fiscal year of ninety-eight percent (98%) of the levy.

**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 283-284 in Appendices of 2006-2007 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, 2006 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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<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*	.07	198,000	8,600	206,600	107,326
Belews Creek**	.055	148,260	13,690	161,950	43,982
City View*	.08	30,510	0	30,510	30,733
Clemmons**	.05	940,110	114,130	1,054,240	339,833
Forest Hill**	.05	7,200	150	7,350	2,680
Griffith*	.055	89,980	7,500	97,480	58,646
Gumtree**	.085	52,740	1,000	53,740	33,867
Horneytown**	.10	178,520	4,690	183,210	65,507
King of Forsyth County**	.055	234,210	0	234,210	85,905
Lewisville**	.06	790,790	40,000	830,790	259,952
Mineral Springs*	.05	96,050	3,300	99,350	40,060
Mineral Springs Svc. Dist.	.05	3,490	50	3,540	992
Mt. Tabor**	.075	53,500	5,000	58,500	35,558
Old Richmond**	.06	238,205	20,000	258,205	111,101
Piney Grove*	.08	375,690	15,000	390,690	135,832
Rural Hall**	.055	205,450	7,820	213,270	81,844
Salem Chapel**	.06	43,420	1,000	44,420	16,059
South Fork*	.05	6,660	1,000	7,660	9,652
Talley's Crossing**	.08	131,910	0	131,910	47,918
Triangle*	.07	71,380	9,750	81,130	37,059
Union Cross**	.07	123,800	7,720	131,520	58,659
Vienna*	.075	413,000	14,000	427,000	161,336
Walkertown**	.07	222,770	8,000	230,770	69,661
West Bend*	.05	24,240	0	24,240	8,786

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

**SECTION 8.** The Proposed 2007-2017 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2006-2007 Annual Budget Document, beginning at page 257 thereof, is included for information only. Final approval of this plan or any projects, are 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 2006-2007.

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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.** This Ordinance shall become effective July 1, 2006.