

Forsyth County, North Carolina 2012-2013 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, 2012 and ending June 30, 2013, 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	\$281,523,580	
LICENSES & PERMITS	774,270	
INTERGOVERNMENTAL	52,930,206	
CHARGES FOR SERVICES	25,598,856	
EARNINGS ON INVESTMENTS	525,000	
OTHER REVENUES	9,597,345	
OTHER FINANCING SOURCES	8,076,971	
FUND BALANCE	<u>15,084,098</u>	
GENERAL FUND REVENUES		\$394,110,326

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

FUND BALANCE		210,000
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

E-911 SURCHARGE		584,751
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O. MOSER SPECIAL REVENUE FUND

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

TOTAL REVENUES		<u>\$394,915,077</u>
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2012-2013 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, 2012 and ending June 30, 2013. 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 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, 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.

2012-2013 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 18, 2012.

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 509 and the total number of authorized salaried part-time positions in the Sheriff's Office may not exceed 22. 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 214. The total number of authorized salaried full-time positions in the Register of Deeds Office may not exceed 22 and the total number of authorized salaried 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	\$	1,948,112
EMERGENCY MANAGEMENT		360,810
INTERAGENCY COMMUNICATIONS		1,421,850
SHERIFF		41,040,054
EMERGENCY SERVICES		16,545,075
COURT SERVICES		473,272
ENVIRONMENTAL AFFAIRS		2,213,592
INSPECTIONS		296,930
MEDICAL EXAMINER		190,000
CENTERPOINT HUMAN SERVICES		
Authority Services	\$4,026,677	
County Services	<u>2,232,029</u>	6,258,706
PUBLIC HEALTH		23,209,434
SOCIAL SERVICES		49,517,956
YOUTH SERVICES		1,374,685

2012-2013 Budget Ordinance

N.C. COOPERATIVE EXTENSION SERVICE		813,157
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$8,051,904	
Capital Outlay	<u>452,000</u>	8,503,904
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS (Includes Teacher Supplements)		
Instructional Programs		
Regular	\$46,053,310	
Special Population	4,699,233	
Alternative	1,038,620	
School Leadership	8,288,403	
Co-Curricular	3,275,745	
School Based Support	8,040,181	
Total Instructional Programs	\$71,395,492	
Support Services		
Support and Development	\$1,571,556	
Special Population Support	598,193	
Alternative Programs Support	440,375	
Technology Support	2,318,483	
Operational Support	23,830,224	
Financial and Human Resources	3,378,643	
Accountability	697,634	
System-Wide Pupil Support	998,183	
Policy, Leadership & Public Relations	2,140,689	
Total Support Services	\$35,973,978	
Ancillary Services		
Community Services	\$178,078	
Nutrition Services	9,581	
Total Ancillary Services	\$187,659	
Non-Programmed Charges		
Charter Schools	\$3,790,466	
Total Non-Programmed Charges	\$3,790,466	
Capital Outlay		
Regular	\$568,688	
Special Population	45,440	
Technology Support	16,173	
Operational Support	420,179	
System Wide	275,995	
Tfr to 2010 Schools Maintenance CPO	1,735,000	
Total Capital Outlay	\$3,061,475	114,409,070
LIBRARY		7,297,201
PARKS & RECREATION		7,895,497
HOUSING		433,216
BUDGET & MANAGEMENT		485,501
MANAGEMENT INFORMATION SERVICES		8,341,532
FINANCE		2,167,657
GENERAL SERVICES		12,872,855

2012-2013 Budget Ordinance

HUMAN RESOURCES	1,078,856	
PLANNING	1,528,210	
PURCHASING	147,140	
ATTORNEY	1,288,380	
BOARD OF ELECTIONS	1,160,553	
COUNTY COMMISSIONERS & MANAGER	1,056,054	
REGISTER OF DEEDS	1,333,575	
TAX ADMINISTRATION	5,520,290	
ECONOMIC DEVELOPMENT	1,909,291	
NON-DEPARTMENTAL		
General Contingency	\$ 762,575	
County-wide Salary Savings	(3,500,000)	
Other Services & Adjustments	5,715,665	
1.08% Average Merit For Employees	566,900	
Prior Year Encumbrances	<u>1,800,000</u>	5,345,140
SPECIAL APPROPRIATIONS	<u>1,611,294</u>	
OPERATING BUDGET SUBTOTAL		\$330,048,849
DEBT SERVICE		<u>64,061,477</u>
GENERAL FUND APPROPRIATIONS		\$394,110,326

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND	210,000
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EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

PROJECTS	584,751
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O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO ELDERLY	10,000
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TOTAL APPROPRIATIONS	<u>\$394,915,077</u>
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2012-2013 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, 2012 and ending June 30, 2013, compensation for the Chairman shall be \$885 bi-weekly; compensation for the Vice-Chair shall be \$823 bi-weekly; and compensation for other Commissioners shall be \$760 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, 2012 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 2012-13 an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2012, 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 2012-13 fiscal year of ninety-seven and eighty hundredths percent (97.80%) 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 in the Appendices of the 2012-2013 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, 2012 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.

2012-2013 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*	.080	241,696	8,000	249,696	56,289
Belews Creek**	.070	229,285	6,644	235,929	53,290
City View*	.080	31,922	0	31,922	7,520
Clemmons**	.050	1,169,350	38,753	1,208,103	273,398
Forest Hill**	.075	8,773	0	8,773	2,098
Griffith*	.055	110,775	17,043	127,818	25,898
Gumtree**	.095	59,097	496	59,593	12,359
Hornetown**	.100	204,563	5,515	210,078	48,206
King of Forsyth County**	.065	310,584	0	310,584	71,548
Lewisville**	.060	983,474	29,000	1,012,474	229,576
Mineral Springs*	.075	144,270	1,640	145,910	33,728
Mineral Springs Svc. Dist.	.075	5,705	0	5,705	1,325
Mt. Tabor**	.075	68,704	5,000	73,704	15,475
Old Richmond**	.085	369,564	8,000	377,564	87,024
Piney Grove*	.107	581,950	10,108	592,058	134,755
Rural Hall**	.075	352,529	31,000	383,529	17,743
Salem Chapel**	.090	75,675	0	75,675	1,129
South Fork*	.050	4,736	350	5,086	83,426
Talley's Crossing**	.080	141,923	0	141,923	33,322
Triangle*	.080	78,396	9,500	87,896	18,274
Union Cross**	.100	239,754	0	239,754	52,592
Vienna*	.075	503,299	15,000	518,299	117,975
Walkertown**	.080	277,138	8,000	285,138	65,083
West Bend*	.060	36,648	3,000	39,648	8,439
Total		6,229,810	197,049	6,426,859	1,450,472

*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	\$24,009,923	Administration Fees	\$ 2,354,277
Net Assets	<u>60,949</u>	Claims	<u>21,716,595</u>
TOTAL	<u>\$24,070,872</u>		<u>\$24,070,872</u>

SECTION 9. The Proposed 2013-2022 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2012-2013 Annual Budget Document is included for information only. Final approval of any projects is subject to subsequent action by the Board of Commissioners.

2012-2013 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 2012-2013.

- (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. 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. <u>Energy Projects</u>	\$1,090,000
Detention Center (bulb replacements):	
Detention Center & Human Services Campus	
(example: solar hot water planning)	
2. <u>Address One Project</u>	250,000
Joint Project with Planning Department	
3. <u>Tax Hardware Upgrade</u>	<u>160,000</u>
Total	<u>\$1,500,000</u>

SECTION 12. 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 13. This Ordinance shall become effective July 1, 2012.