

# FORSYTH COUNTY

## BOARD OF COMMISSIONERS

MEETING DATE: June 7, 2018 AGENDA ITEM NUMBER: 1

**SUBJECT: ADOPTION OF THE FY 2018-2019 FORSYTH COUNTY BUDGET ORDINANCE  
(PUBLIC HEARING HELD AND CLOSED ON JUNE 4, 2018)**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

ATTACHMENTS:  YES  NO

SIGNATURE: \_\_\_\_\_ COUNTY MANAGER DATE: \_\_\_\_\_

# FORSYTH COUNTY, NORTH CAROLINA 2018-2019 BUDGET ORDINANCE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF FORSYTH COUNTY AS FOLLOWS:

**SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES.** It is estimated that the revenues and appropriated fund balances of the funds as listed below will be available during the fiscal year beginning July 1, 2018, and ending June 30, 2019, to meet the appropriations as set forth in Section 2. All fees, commissions, and sums paid to or collected by any County official, officer, employee, or agent for any service performed by such official, officer, employee, or agent in his official capacity shall inure to the benefit of the County and become County funds.

## GENERAL FUND

TAXES	\$329,166,916	
LICENSES & PERMITS	850,913	
INTERGOVERNMENTAL	46,400,014	
CHARGES FOR SERVICES	22,488,819	
EARNINGS ON INVESTMENTS	2,605,500	
OTHER REVENUES	8,417,558	
OTHER FINANCING SOURCES	2,533,703	
APPROPRIATED FUND BALANCE		
Education Debt Leveling	1,822,516	
Library Debt Leveling	216,023	
Register of Deeds Automation	22,619	
SCAAP Rollover	229,063	
General County Unreserved	<u>11,560,512</u>	13,850,733
<b>GENERAL FUND REVENUES AND APPROPRIATED FUND BALANCES</b>		<b>\$426,314,156</b>

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

APPROPRIATED FUND BALANCE		\$88,777
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## EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

INTERGOVERNMENTAL (E-911 SURCHARGE)		\$629,157
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## O. MOSER SPECIAL REVENUE FUND

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

<b>TOTAL REVENUES AND APPROPRIATED FUND BALANCES</b>		<b><u>\$427,082,090</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, 2018, and ending June 30, 2019. In administering the programs authorized under this ordinance, the County Manager is authorized to make transfers from one appropriation (including

# FORSYTH COUNTY 2018-2019 BUDGET ORDINANCE

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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, or the County Manager and/or his designee, in coordination with the 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; (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) Agreements for the care, maintenance and support of juveniles in the custody of the Forsyth County Department of Social Services; (10) Fee or income generating contracts, such as for commissary services, without regard to the amount generated thereby; (11) Agreements specifically discussed and agreed to in the budget adoption process without regard to amount; and (12) Agreements to settle Workers' Compensation claims.

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 provided in Article 15 of Chapter 143B of the General Statutes and authorized by N.C.G.S. 143-129(e)(8), 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, 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, or the County Manager and/or his designee, in coordination with the 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.

# FORSYTH COUNTY 2018-2019 BUDGET ORDINANCE

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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 15, 2018.

In addition to the Behavioral Health Services appropriations set forth below, the County hereby appropriates the following amounts for behavioral health services: \$657,174, in Emergency Services for the Mobile Integrated Health Program and \$255,045, in Public Health for the Stepping Up Program. For FY2018-19, the total annual County appropriation for behavioral health services is \$4,026,677.

## GENERAL FUND

ANIMAL SERVICES		\$2,153,889
EMERGENCY MANAGEMENT		429,520
INTERAGENCY COMMUNICATIONS		1,247,423
SHERIFF		51,684,032
EMERGENCY SERVICES		18,705,926
COURT SERVICES		598,062
ENVIRONMENTAL ASSISTANCE AND PROTECTION		2,422,157
INSPECTIONS		25,450
MEDICAL EXAMINER		352,600
BEHAVIORAL HEALTH SERVICES		3,111,958
PUBLIC HEALTH		25,176,609
AGING SERVICES		626,130
SOCIAL SERVICES		42,391,580
YOUTH SERVICES		1,039,388
N.C. COOPERATIVE EXTENSION SERVICE		1,111,039
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$10,088,201	
Capital Outlay	<u>455,000</u>	10,543,201

# FORSYTH COUNTY 2018-2019 BUDGET ORDINANCE

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## WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

<i>Instructional Programs</i>		
Regular	\$33,204,475	
Special Population	5,098,840	
Alternative	1,340,897	
School Leadership	7,829,427	
Co-Curricular	4,028,870	
School Based Support	16,505,162	
<i>Total Instructional Programs</i>	<i>\$68,007,671</i>	
<i>Support Services</i>		
Support and Development	\$1,177,101	
Special Population Support	525,375	
Alternative Programs Support	170,665	
Technology Support	1,953,954	
Operational Support	30,505,599	
Financial and Human Resources	4,332,442	
Accountability	961,877	
System-Wide Pupil Support	722,778	
Policy, Leadership & Public Relations	2,525,311	
<i>Total Support Services</i>	<i>\$42,875,102</i>	
<i>Ancillary Services</i>		
Community Services	\$414,296	
Nutrition Services	12,475	
<i>Total Ancillary Services</i>	<i>\$426,771</i>	
<i>Non-Programmed Charges</i>		
Charter Schools	\$5,938,190	
<i>Capital Outlay</i>		
Regular	\$4,800,423	
Technology Support	8,000	
Operational Support	2,076,966	
Accountability	1,500	
System Wide	3,970	
Transfer to 2018 Schools Maint. CPO	<u>1,735,000</u>	
<i>Total Capital Outlay</i>	<i>\$8,625,859</i>	125,873,593
LIBRARY		7,767,431
PARKS		8,194,292
COMMUNITY AND ECONOMIC DEVELOPMENT	3,323,411	
Transfer to 2018 Housing GPO	<u>46,950</u>	3,370,361
BUDGET & MANAGEMENT		540,586
MANAGEMENT INFORMATION SERVICES		6,868,750
FINANCE		2,574,380
GENERAL SERVICES		14,361,228
HUMAN RESOURCES		1,125,566
PLANNING & DEVELOPMENT SERVICES		1,551,610
PURCHASING		117,550
MAPFORSYTH		644,339

# FORSYTH COUNTY 2018-2019 BUDGET ORDINANCE

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ATTORNEY	1,665,827	
BOARD OF ELECTIONS	1,422,925	
COUNTY COMMISSIONERS & MANAGER	1,239,499	
REGISTER OF DEEDS	1,367,146	
TAX ADMINISTRATION	6,795,487	
SPECIAL APPROPRIATIONS	924,413	
<b>NON-DEPARTMENTAL</b>		
Transfer to the 2018 Motive Equip. CPO	\$1,300,000	
General Contingency	800,000	
County-wide Salary Savings	(2,526,779)	
Other Services & Adjustments	6,584,404	
Employee Salary Adjustments	1,810,255	
Prior Year Encumbrances	<u>1,800,000</u>	9,767,880
<b>OPERATING BUDGET SUBTOTAL</b>		<b>\$357,791,827</b>
DEBT SERVICE		68,522,329
<b>GENERAL FUND APPROPRIATIONS</b>		<b>\$426,314,156</b>

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

TRANSFER TO GENERAL FUND **\$88,777**

## EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

PROJECTS **\$629,157**

### O. MOSER SPECIAL REVENUE FUND

ASSISTANCE TO THE ELDERLY **\$50,000**

**TOTAL APPROPRIATIONS** **\$427,082,090**

**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, 2018, and ending June 30, 2019, compensation for the Chairman shall be \$1,026 bi-weekly; compensation for the Vice-Chair shall be \$953 bi-weekly; and compensation for other Commissioners shall be \$881 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, 2018, in accordance with the average performance adjustment for eligible regular employees.

**SECTION 5. SHERIFF'S AND REGISTER OF DEEDS' EMPLOYEES.** 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 respectively; however, the Board of County Commissioners shall fix the number of employees in the offices

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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 full-time positions in the Sheriff's Office may not exceed 542 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 positions in the Sheriff's Office may not exceed 228. 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.

**SECTION 6. AD VALOREM TAX LEVY.** There is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2018, at a rate of \$0.7235 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 2018-2019 fiscal year of ninety-nine and eight hundredths percent (99.08%) of the levy.

**SECTION 7. DEBT LEVELING PLANS.** It has been the resolve of the Board of 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:

- Four and fifty-one hundredths (4.51¢) cents of the \$0.7235 tax rate is designated solely for the Education Debt Leveling Plan,
- Fifty-seven hundredths (0.57¢) cents of the \$0.7235 is designated solely for the 2016 Library Debt Leveling Plan.
- Two and nine tenths (2.9¢) cents of the \$0.7235 is designated solely for the 2016 Public Improvement Bonds Debt Leveling Plan.

For the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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 8. 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 (see list of Privilege Licenses in the Appendices of the 2018-2019 Annual Budget Document) and such other taxes as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

**SECTION 9. 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, 2018, 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 County fire protection. Totals shown in column (7) below reflect Fire Tax Rate proceeds to be transferred to the General Fund for County-provided fire suppression.

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Fire and Fire and Rescue Protection Districts						
(1)  District	(2)  Tax Rate	(3)  Revenue Estimated	(4)  Fund Balances Utilized	(5)  Total Appropriation	(6)  Sales Tax Proceeds and Transfer to General Fund	(7)  Fire Tax District Rate Proceeds and Transfer to General Fund for 109/209
Beeson Cross Roads*	.0986	\$300,036	\$10,768	\$310,804	\$71,166	\$10,811
Beeson Cross Rds. SD	.0986	32,378	1,264	33,642	7,783	1,167
Belews Creek**	.1136	394,134	6,602	400,736	94,788	12,326
City View*	.1086	41,598	702	42,300	10,055	1,361
Clemmons**	.0636	1,668,005	70,845	1,738,850	385,124	93,176
Forest Hill**	.1086	13,380	499	13,879	3,192	438
Griffith*	.0586	124,259	10,000	134,259	28,784	7,533
Gumtree**	.1036	71,285	4,072	75,357	17,231	2,445
Horneytown**	.1336	277,190	6,772	283,962	63,691	7,371
King (Forsyth County)**	.0786	627,203	0	627,203	136,032	28,350
Lewisville**	.0836	1,502,624	28,800	1,531,424	357,969	63,857
Mineral Springs*	.1086	195,305	1,318	196,623	47,751	6,389
Mineral Springs SD	.1086	7,723	834	8,557	1,883	253
Mt. Tabor**	.0786	80,201	1,500	81,701	19,060	3,625
Old Richmond**	.0986	449,544	10,137	459,681	107,640	16,198
Piney Grove*	.1436	840,826	16,554	857,380	190,194	20,803
Rural Hall**	.1086	484,498	0	484,498	115,579	15,850
Salem Chapel**	.1236	109,692	404	110,096	26,711	3,153
South Fork*	.0636	5,983	0	5,983	1,425	334
Talley's Crossing**	.1086	206,281	4,153	210,434	50,699	6,748
Triangle*	.0956	107,698	4,716	112,414	25,829	4,002
Union Cross**	.1236	334,894	9,802	344,696	81,159	9,626
Vienna*	.0786	579,673	17,000	596,673	137,361	26,202
Walkertown**	.1036	388,672	14,050	402,722	93,689	13,329
West Bend*	.0836	54,872	1,063	55,935	12,452	2,332
<b>Total</b>		<b>\$8,897,954</b>	<b>\$221,855</b>	<b>\$9,119,809</b>	<b>\$2,087,247</b>	<b>\$357,679</b>
*Fire Protection District		**Fire & Rescue Protection District				

**SECTION 10. 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	\$28,296,134	Administration Fees \$ 2,822,062
Net Assets	303,920	Prior Year Encumbrances 0
		Claims 25,777,992
<b>TOTAL</b>	<b><u>\$28,600,054</u></b>	<b><u>\$28,600,054</u></b>

**SECTION 11.** The Proposed 2019-2024 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2018-2019 Annual Budget Document is included for information only. Final approval of any project is subject to subsequent action by the Board of Commissioners.



# FORSYTH COUNTY 2018-2019 BUDGET ORDINANCE

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## **SECTION 12. 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 2018-2019.
- (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 13. BOARD DIRECTED INITIATIVES.**

1. Facilitate the necessary action items to hold an Article 46 sales tax referendum in November as an alternative to a property tax increase necessary for a new Hall of Justice.
2. Conduct a study and review of the process for approval of historic property exemptions.
3. Evaluate community services available to veterans in Forsyth County including those currently funded by the County.
4. Review cost and benefits of offering nurses, social workers, and teachers Crisis Intervention Team (CIT) training.
5. Evaluate benefits and detriments of a stand-alone Animal Services department compared to housing these services in a separate department such as the Sheriff's Office or Public Health.
6. Continue to coordinate Fire Study recommendations with Volunteer Fire Departments, specifically consolidation of districts and establishing a county-wide service district.

**SECTION 14. 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. Forsyth Technical Community College – Roof Replacement	\$1,200,000
2. Court Facilities/Public Parking	\$4,000,000
3. Kaleideum	<u>\$30,000,000</u>
Total Pay-Go Projects	<u>\$35,200,000</u>

**SECTION 15.** This Ordinance shall become effective July 1, 2018.