

Item Title: Adopt Fiscal Year 2021 Operating Budgets, Capital Improvement Projects, Special Revenue Projects, and Personnel Authorization Ordinances

Specific Action Requested:

That the Board of Commissioners adopts the following FY 2021 budget-related ordinances:

Operating Budgets Funds Ordinances

- General Fund Annual Operating Budget
- Debt Service Fund Annual Operating Budget
- Fire Tax District Fund Annual Operating Budget
- Major Facilities Fund Annual Operating Budget
- Solid Waste Operating Fund Annual Operating Budget
- South Wake Landfill Partnership Fund Annual Operating Budget
- Corporate Fleet Fund Annual Operating Budget
- Human Services Transportation Fund Annual Operating Budget

Capital Improvement Projects Funds Ordinance, inclusive of:

- County Capital Projects Fund
- Fire Tax District Capital Projects Fund
- Major Facilities Capital Projects Fund
- Solid Waste Capital Projects Fund
- Housing Capital Projects Fund
- Wake Technical Community College Capital Projects Fund
- Wake County Public School System Capital Projects Fund

Special Revenue Project Ordinances

- Housing Affordability and Community Revitalization Fund Project Ordinance
- Capital Area Workforce Development Fund Project Ordinance
- Grants and Donations Fund Project Ordinance

Personnel Authorization Ordinance

Item Summary:

Purpose: In compliance with the *North Carolina Local Government Budget and Fiscal Control Act* (G.S. 159, Article 3) the Board of Commissioners adopts an annual balanced budget ordinance covering a fiscal year beginning July 1 and ending June 30 for all governmental and proprietary funds except funds authorized by project ordinances.

Background: On May 18, 2020, the County Manager presented a recommended FY 2021 General Fund budget totaling \$1,456,796,000 to the Board of Commissioners. This recommended budget is balanced as required by and defined in the North Carolina Local Government

Budget and Fiscal Control Act. Public comments were submitted through the Wake County website beginning May 21st. A public hearing was held during the June 1st board meeting, with public comments collected through June 2nd.

Board Goal: This Board action supports routine County business.

Fiscal Impact: The FY 2021 General Fund budget presented for adoption totals \$1,456,796,000 and reflects a property tax rate of 60.00 cents per \$100 property valuation. The budget reflects an increase to the Fire Tax District tax rate of 0.76 cents for a final property tax rate of 9.10 cents per \$100 property valuation and maintains the household disposal fee at \$20 per household per year.

Additional Information:

Changes to Recommended Budget

General Fund

At the June 8, 2020 budget work session, County staff identified two technical changes to the Recommended Budget. The first is a technical correction reallocating security chargebacks to departments. This aligns the budget with the County practice of charging departments for security costs incurred, while centrally managing in the General Services Administration department. The second adjustment is a technical change to the health insurance intrafund transfer to improve the ability to conduct projections, reporting, and analysis. Neither technical change has an impact on programming, benefits, or actual cost experience.

	<u>Revenues</u>	<u>Expenditures</u>
Recommended	\$1,456,796,000	\$1,456,796,000
Reallocation of Security Chargebacks		
General Services Administration		(137,967)
Human Services		180,642
Housing Affordability and Community Revitalization		(42,675)
Health Insurance Intrafund Transfer		
Non-Departmental	7,500,000	7,500,000
General Fund – Revised Recommended	\$1,464,296,000	\$1,464,296,000

Capital Area Workforce Development Fund

At the June 8, 2020 budget work session, County staff identified two technical changes to the Capital Area Workforce Development Fund. The first technical change is the addition of supplemented funding from NC Department of Commerce for disaster recovery of dislocated workers related to COVID-19. The second technical change is new

funding from Wake County Housing and Community Revitalization to support the Rapid Rehousing program.

Recommended	<u>Revenues</u> \$5,603,000	<u>Expenditures</u> \$5,603,000
NC Department of Commerce: Disaster Recovery Workers Grant COVID-19	693,160	693,160
House Wake!: Rapid Rehousing	100,090	100,090
Capital Area Workforce Development Fund – Revised Recommended	\$6,396,250	\$6,396,250

Budget Ordinances

The attachments include all ordinances necessary to implement the FY 2021 operating, capital, and project budgets.

The totals of each budget (displayed by fund), as recommended by the County Manager on May 18, 2020 and revised at the Board of Commissioners Work Session on June 8, 2020 are:

Fund

Operating Budgets	
General Fund	1,464,296,000
Debt Service Fund	307,345,000
Fire Tax District Fund	29,646,000
Major Facilities Fund	48,594,000
Solid Waste Operating Fund	19,051,000
South Wake Landfill Partnership Fund	20,816,000
Corporate Fleet Fund	10,319,000
Human Services Transportation Fund	9,434,000
Capital Improvement Projects	
County Capital Projects Fund	38,108,450
Fire Tax District Capital Projects Fund	3,081,000
Major Facilities Capital Projects Fund	3,271,000
Solid Waste Capital Projects Fund	4,136,000
Housing Capital Projects Fund	10,951,000
Wake County Public School System Capital Projects Fund	53,783,728
Wake Tech Community College Capital Projects Fund	8,033,000
Special Revenue Projects	
Housing and Community Revitalization Fund	7,135,000
Capital Area Workforce Development Fund	6,396,250
Grants and Donations Fund	4,427,000

Personnel Authorization Ordinance

In addition to budget and project ordinances, attached is the Personnel Authorization Ordinance. This ordinance establishes the Board approved staffing levels (by full-time equivalent or FTE) for every County department and fund during FY 2021. A personnel

authorization ordinance is not required by State statute, but is included to formally adopt authorized positions.

The personnel authorization ordinance also includes pay band adjustments resulting from market comparisons and adjustments to reflect the County's living wage policy. The salary of individual employees in the affected bands are unchanged unless the current salary is below the minimum of the new band or it is impacted by the Human Resources Department recommended adjustments. As a result of the Mercer Classification and Compensation project, a separate Fire and Emergency Management salary schedule will be established. This will better enable the County to attract and retain a highly qualified workforce.

Attachments:

1. Presentation
2. General Fund Operating Budget Ordinance
3. Debt Service Fund Ordinance
4. Fire Tax District Fund Ordinance
5. Major Facilities Fund Ordinance
6. Solid Waste Operating Fund Ordinance
7. South Wake Landfill Partnership Fund Ordinance
8. Corporate Fleet Fund Ordinance
9. Human Services Transportation Fund Ordinance
10. Capital Improvement Projects Funds Ordinance
11. Housing Affordability and Community Revitalization Fund Project Ordinance
12. Capital Area Workforce Development Fund Project Ordinance
13. Grants and Donations Fund Project Ordinance
14. Personnel Authorization Ordinance