

# 2021 – 2022 Annual Budget Forsyth County, North Carolina

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### **COUNTY OFFICIALS:**

**J. Dudley Watts, Jr.**, County Manager  
**Damon Sanders-Pratt**, Deputy County Manager  
**Shontell Robinson**, Deputy County Manager  
**Ashleigh M. Sloop**, Clerk to Board  
**Paul L. Fulton, Jr.**, Chief Financial Officer  
**Bobby F. Kimbrough, Jr.**, Sheriff  
**Lynne Johnson**, Register of Deeds  
**B. Gordon Watkins, III**, County Attorney

### **BUDGET & MANAGEMENT STAFF:**

**Kyle W. Wolf**, Director  
**Christopher S. Ong**, Senior Analyst  
**Ian M. Bumgarner**, Analyst  
**Janice B. Hillanbrand**, Analyst  
**Phyllis E. Russell**, Analyst  
**Kimberly A. Busse**, Office Administrator

# **G.F.O.A. Distinguished Budget Presentation Award**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to Forsyth County for its annual budget for the fiscal year beginning July 1, 2020.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This award, along with the Certificate of Achievement for Excellence in Financial Reporting (CAFR), helps Forsyth County present a quality image to bond rating agencies and their outside organizations.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Forsyth County**

**North Carolina**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morill*

Executive Director

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# Reader's Guide

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The Annual Budget Document for Forsyth County is grouped into ten sections, each with a specific theme and purpose. Taken together they comprise a document designed to meet the information needs of all users - from the casual reader to those appraising the financial stability of the County. This Reader's Guide includes a glossary of terms and acronyms used throughout the document.

## **Manager's Message**

The Manager's message describes the objectives for the County based on priorities previously agreed upon by the Board of Commissioners. It covers important issues such as tax rate, budget issues and objectives, changes to the budget, changes in services, fund balance, personnel, schools, and other operating improvements and capital improvements when they are incorporated into the annual budget. Also included are future considerations for issues to be addressed in subsequent budget years.

## **Policies and Goals**

In this section the reader will find the following:

- Policies, Goals and Basis for Future General Fund Budget Projections
- Summary Sheet and Detailed Data for Future General Fund Budget Projections
- County's Mission Statement
- Information on County Government in North Carolina
- County's Vision Statement
- Overall County Goals
- Guiding Principles of WeCare
- Operating Policies and Goals
- Financial Policies and Goals
- Fund Balance Definition
- Basis of Budgeting and Budgetary Amendments
- Debt Management Policies
- Balanced Budget Definition

## **Financial Section**

This section starts with an Overview of Changes in Revenues, Expenditures, and County Dollars for the new fiscal year that focuses primarily on the General Fund. After the overview of changes, readers will find a Summary of Annually Budgeted Funds, followed by a combined summary of all funds. In addition to the General Fund, the County has four annually budgeted special revenue funds.

The Summary of Annually Budgeted Funds provides summary totals for expenditures, revenues and fund balances appropriated for the upcoming budget year. The combined summary of all funds shows revenues by source, expenditures by service area and total commitments and fund balances. This summary sheet is followed by separate sheets for each fund in the same format as the summary.

The next section begins with a one-page summary of revenue sources and expenditure uses. It is followed by descriptions of revenue sources that show history, trends, and projections for the upcoming fiscal year. This is followed by descriptions and trends for expenditure uses.

In order to ensure a consistent format, and to provide a crosswalk between revenues and expenditures, the following reports are also included in this section:

1. General Fund expenditures and revenues by Service Area/Department
  2. General Fund expenditures and revenues by Object Level 1/Department
-

# Reader's Guide

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## **General Fund**

An organization chart shows the relationships between the Board of Commissioners, other related Boards, the County Manager and operating departments in the General Fund.

Data on personnel positions by service area follows trends in staffing from Prior Year Actual through the Adopted Budget for the new fiscal year.

Summary sheets are included at the beginning of each service area (for example, Public Safety) that show the relative costs for the function compared to the total budget. Overall goals and objectives for the service area are also shown. Service area organization charts and personnel position data are also shown in the summaries.

Sheets are then provided for each County department and joint City-County department. There are separate sheets for thirty-one County departments and four joint City-County departments administered by the City of Winston-Salem (Emergency Management, Inspections, Planning, and Purchasing). The sheets for each department include: a mission statement, budget highlights, performance and workload measures, a program summary, expenditure and revenue data and (with the exception of joint City-County departments) trends for budgeted positions from Prior Year Actual through Adopted.

## **Debt Service and Capital Reserve Funds**

The **Debt Service Fund** is used to account for expenditures related to expenditures associated with debt issuances by the County.

The **Capital Reserve Fund** was established as a safe harbor for resources to avoid the Debt Service Fund from becoming a yield restricted sinking fund that could negatively impact future earnings in the debt leveling plans.

## **Special Revenue Funds**

The **Emergency Telephone System Special Revenue Fund** is used to account for the sixty-five cents per month E911 surcharge. The funds are to be used exclusively for costs associated with the Emergency Telephone System.

The **Law Enforcement Equitable Distribution Fund** is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel, and training as designated by the Sheriff in accordance with Federal law.

One of the County's multi-year special revenue funds is school-related. The sheets for these funds show the projected flow of state and county funds for these projects. The County's match for the **State Public School Building Capital Fund** comes from bond funds and ADM funds rather than the General Fund.

The **Housing GPOs** include transfers from the General Fund for local matching funds, plus expenditures and revenues from various grant-funded housing programs.

The **Special Fire Tax District Fund** is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts and two service districts as well as the County Overlay District. Information is included for each district on the appropriation, fund balance, and tax rate for the current year; the requested and recommended tax rate; and the tax rate revenue, fund balance appropriation, and total appropriation for the new fiscal year.

The **O. Moser Special Revenue Fund** was provided from the estate of Odis Moser to provide assistance and special requests from the elderly population of Forsyth County.

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# Reader's Guide

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## **Capital Project Ordinances**

These are described in detail, showing all revenue sources, the original and current budgets and projected activity for the current year, upcoming year and further into the future. This section concludes the currently established funds in our document. The next section describes projects that are in the planning stages.

## **Capital Improvements Plan**

This section describes projects that are in the **planning** stage. The Capital Improvements Plan is the result of an ongoing process by County officials to assess the need for major capital expenditures, assess the feasibility of funding these projects, and establish an orderly plan for implementation. Operating expenses for the General Fund are also shown by project and year on the Annual General Fund Requirements by project and Annual General Fund Requirements by Department sheets.

Projects are distributed through the multi-year plan based on need, and in keeping with the County's debt-ceiling policy. As mentioned above, this section describes projects that are in the **planning** stages while the previous sections describe **established** funds.

## **Appendices**

Historic, financial, demographic and statistical information is included in this section to allow the reader to become more familiar with the assets of Forsyth County. Glossary and Acronyms are included at the end of the Reader's Guide.

## **Budget Ordinance**

The adopted budget ordinance for the County includes revenue and expenditure information for the General Fund, and the four annually-budgeted special revenue funds. The ordinance also delineates the authority of the County Manager and Clerk to the Board to enter into certain agreements and perform other specific functions related to the annual budget.

The Ordinance establishes the ad valorem tax levy and license tax levies. Other provisions cover restrictions on contingency funds, compensation/allowances of the County Commissioners, and concerns/restrictions related to Contingency and grantee agencies.

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# Budget Preparation Calendar FY 21-22

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## **November**

- ◆ Budget and Management Department prepares budget guidelines and preparation package.
- ◆ Schedule for budget preparation process approved by Manager.

## **December**

- ◆ Budget and Management Department distributes Budget Preparation Package to departments.

## **January**

- ◆ New position requests and other requests for additional resources submitted from departments.
- ◆ Budget and Management and Finance Departments prepare County Mid-Year Report on the first six months of operation (expenditures, revenues and projects) and projections for year-end.
- ◆ Capital Improvements Program prepared for Winter Work Session with Board of County Commissioners.

## **February**

- ◆ Current Year Estimates (thru 6/30) and Budget Requests (Continuation and Alternate Service Level) submitted from departments.
- ◆ Winter Work Session for County Commissioners, County Manager, and Management staff.

## **March-April**

- ◆ Staff reviews budget estimates and requests from departments and prepares work papers.
- ◆ Current year estimates and preliminary request totals to County Manager from Budget and Management Department.
- ◆ County Manager's meetings with Budget staff and departments regarding budget requests.

## **April/May**

- ◆ Winston-Salem/Forsyth County Schools and Forsyth Technical Community College's presentations of budget requests to Board of County Commissioners.
- ◆ County Manager and Budget staff finalize preliminary budget document.

## **May**

- ◆ Preliminary budget document presented to Board of Commissioners by County Manager.

## **June**

- ◆ Public Hearing on proposed budget.
- ◆ Board of Commissioners holds work sessions on budget proposals.
- ◆ Budget Ordinance adopted by Board of County Commissioners.
- ◆ Adopted Budget Ordinance finalized, printed and distributed.

## **July**

- ◆ New fiscal year begins.
  - ◆ Budget implementation.
-

# The Budget Process

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## **November/December**

The Budget and Management Department prepares budget guidelines and the preparation package that is sent to the departments. The packages are sent to the departments in December and include:

1. Cover letter describing the fiscal climate, priorities, major funding issues and budget guidelines for the coming year;
2. Percentage changes for utility and telephone costs;
3. Longevity and Fringe Benefit information;
4. Vehicle mileage rates;
5. Schedule showing the dates by which the estimated and requested figures are to be entered into the budget system;
6. Space costs for Hall of Justice and Forsyth County Government Center.

## **January**

Departments prepare their requests for new positions and other additional resources and submit these requests to the Budget and Management Department. The Position Classification Distribution (PCD) report is sent to the departments and is updated to show any changes in the distribution of salaries among the department's cost centers. Requested new positions are given position control numbers (PCN) and are added to the requested version of the Position Classification Distribution report, only if they will be a part of the Continuation budget.

Budget and Management staff reviews the requests from their assigned departments, asks for additional information as needed, and begins the preliminary recommendation process. Staff frequently does statistical analysis independent of the departments to clarify the need for the additional resources.

The Budget System is updated to show the six month's amended budget, and six month's actual to date figures. The departments order reports with the updated figures and begin the process of entering their estimates into the Budget system.

The Capital Improvements Program is prepared for the Winter Work Session with the Board of County Commissioners. Forms are requested from the departments for major improvements/additions to their facilities or equipment. These requests are discussed by management staff, and if approved, are put in priority order. The projects are then included in the Capital Improvements Plan by year, along with anticipated operating costs and potential debt service implications, if applicable.

## **February - March**

Current Year Estimates (through 6/30) and Budget Requests (Continuation and Alternate Service Level) are entered into the Budget system by the departments. Supplemental data detailing descriptions and amounts for each Object Level 3 are submitted to the Budget and Management Department.

The Winter Work Session is held with the County Commissioners, County Manager and management staff. Expenditure and revenue projections and the Capital Improvements Plan are presented for consideration by the Board. Major factors driving the budget are discussed. The Commissioners provide feedback and direction to the County Manager and Staff related to the Board's priorities and preferences for the upcoming budget.

The Budget and Management staff checks the estimates provided by their assigned departments and makes adjustments as needed. Staff enters estimates and requests for Non-Departmental, Special Appropriations, Debt Service, Youth Services, Aging Services, Behavioral Health Services, Medical Examiner, Court Services, joint County/City departments and other outside agencies. Staff also enters salary and fringe benefit figures for each cost center using data from the updated Position Classification Distribution report and the fringe benefit ratios calculated in December.

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# The Budget Process

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Budget requests are discussed with the departments, and Budget staff begins to formulate and enter preliminary recommendations into the Budget System.

Community agencies submit application for county funding. These are due by the end of January.

## **March/April**

Budget and Management staff completes preliminary recommendations for their assigned departments. Document sheets, an explanation of issues and selected reports and back up material are sent to the County Manager, the Deputy County Manager assigned to the affected department, the Budget Director and the Department Manager in preparation for scheduled budget meetings. Meetings are then held with the County Manager, Deputy County Manager, the Department Manager and key staff, the Budget Director and the Budget Analyst responsible for the given department's preliminary budget recommendations. Issues are discussed and changes made by the County Manager are entered into the system by Budget Staff.

## **April/May**

Winston-Salem/Forsyth County Schools and Forsyth Technical Community College make their budget presentations to the Board of County Commissioners. Detail is provided on their requested funding levels and programs and both respond to questions from the Commissioners on any issues that need clarification.

Final decisions are made for the Continuation Recommended budget and the Manager makes recommendations regarding Alternate Service Level requests. Revenue sources and expenditures are rechecked for accuracy. The recommended tax rate is calculated for the upcoming year. The budget is balanced. Pages for the document are updated through the Continuation Recommend column. Sheets with supporting data are finalized and the Preliminary document is sent to the Print Shop.

## **May**

The Preliminary and Alternate Service Level Documents are formally presented to the Board of Commissioners at their regularly scheduled Thursday afternoon Briefing. The County Manager highlights the Recommended Budget and responds to questions by the Commissioners. Budget Staff attends this meeting to provide backup information if necessary.

A notice for the Public Hearing on the Recommended Budget is printed in local newspapers showing the date, time and location for the meeting.

The Preliminary Budget and Alternate Service Level Documents are placed on the County's website for the public and departments. All Library locations will have access to online or print versions of the document for public viewing.

A Public Hearing is held on a Monday (or Tuesday if a holiday) at a specially scheduled meeting of the County Commissioners for public comment on the upcoming budget. Agencies and individuals express their concerns on issues related to the budget. The Commissioners do not respond to questions or debate the issues at this meeting, but listen to the input provided by the community. The Commissioners continue this meeting to the following Thursday in order to adopt the budget.

Workshops are held with the County Commissioners, County Manager, Management Staff, and Budget Staff to discuss the recommended budget. These workshops are on the Tuesday and Wednesday (or Wednesday/Thursday morning if the Memorial Day holiday disrupts the schedule) following the Public Hearing. The Commissioners make their desired adjustments and these changes are entered into the budget system. A new tax rate is calculated and the adopted budget is balanced. A Budget Ordinance is prepared for adoption by the Commissioners at their continued meeting.

## **June**

The adopted Budget Document is finalized, printed, and distributed.

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# Glossary

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## **ABC Funds**

County share of "profits" received from the local Alcoholic Beverage Control Commission.

## **Ad Valorem Tax**

A tax levied on the assessed value of real estate or personal property also known as the "property tax"

## **Accounts**

County expenditure accounts listed on departmental sheets:

### **Salaries & Wages**

(FT, PT and temporary salaries; overtime; longevity; general adjustments; step adjustments, reclassifications)

### **Employee Benefits**

(life/health/dental insurance; retirement; FICA; separation allowance contribution, employer share of 401K and deferred compensation; unemployment; retiree hospitalization; LEO separation allowance)

### **Professional Fees**

(medical fees; autopsies; laboratory fees; physical, speech & occupational therapist fees; legal, audit and engineering fees; security service & veterinary fees; temporary help-outside agency fees)

### **Maintenance Service**

(elevator maintenance; janitorial, linen/laundry and exterminating service; solid waste disposal; equipment and auto repair; software and communication equipment maintenance)

### **Rent**

(space, equipment, auto and software rental)

### **Utility Services**

(water and sewer)

### **Construction Services**

(contracted buildings and building improvements)

### **Communications**

(telephone and teleprocessing; communication circuits)

### **Travel**

(training & conference; registration & course fees; required travel; personal mileage and parking)

### **Other Purchased Services**

(contract printing; collection costs and book processing; ordinance codification; food services; software licensing fees food stamp and bank service charges; inmate housing; towing charges; advertising; client transportation)

### **General Supplies**

(miscellaneous office supplies; postage; small equipment; janitorial supplies; construction supplies; uniforms; books and subscriptions)

### **Energy**

(electricity; fuel oil; natural gas; gasoline)

### **Operating Supplies**

(auto repair parts; tires; library books and periodicals; audio-visual, software, medical and microfilm supplies)

### **Inventory Purchases**

(merchandise for resale and pharmacy inventory)

### **Support & Assistance**

(public assistance such as Food & Nutrition Services; Work First Assistance; aid to the blind; family planning medical services; adoption assistance payments; emergency assistance; food stamp refunds; court ordered payments; pauper burials; special service expense; JOBS training, support, work-related expense & transportation; foster care payments; special service expense; adult day care; Work First transportation and vendor payments; KBR Trust & Title XX vendor payments; crisis intervention energy assistance)

### **Other General & Administration**

(memberships & dues; refunds & releases; informants pay; survivor benefits; legal and costs; rewards and incentives; tuition reimbursement; housing acquisition, construction, deferred payment loans & rehabilitation costs; assessments and property tax; document recording costs; interlibrary loan costs; non-employee expense reimbursements; deferred payment loans; fines & penalties; LSCA, Kiger Fund, Chatham Fund & special gift budget-only accounts)

### **Vehicles**

(trucks & autos; emergency vehicles; motive equipment)

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# Glossary

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## Accounts (Contd.)

### Equipment

(equipment and computer software)

## Acronyms

**ABC** - Alcoholic Beverage Control

**ACA** - Affordable Care Act

**ACE** - Adult Continuing Education

**ADA** - Americans with Disabilities Act

**ADM** - Average Daily Membership

**AHEC-NC** - Area Health Education Center-North Carolina

**AIDS** - Acquired Immune Deficiency Syndrome

**ARCA** - Addiction Recovery Care Association

**AVL** - Automated Vehicle Locator

**BABs**- Build America Bonds

**BCCCP** - Breast & Cervical Cancer Control Program

**BOCC** - Board of County Commissioners

**CAD** - Computer Aided Dispatch

**CANVAS** - Community Animal Nuisance Viable Abatement Services

**CBA** - Community Based Alternatives

**CCDF** - Child Care Development Fund

**CDBG** - Community Development Block Grant

**CDC** - Center for Disease Control

**CFR** - Crash/Fire/Rescue

**CIP** - Capital Improvements Program

**COLA** - Cost of Living Adjustment

**COPS** - Certificates of Participation/ or Community Oriented Policing Services

**CPI** - Consumer Price Index

**CPO** - Capital Project Ordinance

**CRP** - Capital Repair Plan

**CPS** - Child Protective Services

**CRS** - Community Rating System

**CSHS** - Children's Special Health Services

**CYO** - Current Year Original

**DA** - District Attorney

**DEA** - Drug Enforcement Agency

**DENR** - Department of Environment & Natural Resources

**DOJ** - Department of Justice

**DOT** - Department of Transportation

**DP** - Data Processing

**DSS** - Department of Social Services

**EDLP** - Education Debt Leveling Plan

**EMS** - Emergency Medical Services Department

**EMT** - Emergency Medical Technician

**EPA** - Environmental Protection Act

**ESC** - Employment Security Commission

**FAIR** - Feline Assistance Initiatives Response

**FAMIS** - Financial and Management Information System

**FDIC** - Federal Deposit Insurance Corporation

**FLSA** - Fair Labor Standards Act

**FT** - Full time

**FTCC** - Forsyth Technical Community College

**FY** - Fiscal Year

**GCC** - Governor's Crime Commission

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# Glossary

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## Acronyms (Contd.)

**GFOA** - Government Finance Officers Association  
**GHSP** - Governor's Highway Safety Program  
**GIS** - Geographic Information System  
**GPO** - Grant Project Ordinance  
**GS** - General Statute  
**HAVA** - Help America Vote Act  
**HAZMAT** - Hazardous Material  
**HCFA** - Health Care Financing Agency  
**HOJ** - Hall of Justice  
**HUD** - Housing and Urban Development  
**HVAC** - Heating, Ventilating and Air Conditioning  
**IDA** - Individual Development Account  
**INS** - Immigration & Naturalization Services  
**IV-D** - Child Support  
**IV-E** - Public Assistance Eligible  
**JAG** - Justice Assistance Grant  
**JCP** - Juvenile Crime Prevention  
**K** - Thousand  
**KBR** - Kate Bitting Reynolds Foundation  
**KVL** - Kernersville  
**LEAF** - Let's End Animal Fighting  
**LEDC** - Law Enforcement Detention Center  
**LEED** - Law Enforcement Equitable Distribution Fund  
**LIEAP** - Low Income Energy Assistance Program  
**LLEBG** - Local Law Enforcement Block Grant  
**LSCA** - Library Services Construction Act  
**LSTA** - Library Services Technology Act  
**LT** - Long Term  
**M/WBE** - Minority/Women Based Enterprises  
**MIS** - Management Information Services  
**NACO** - National Association of Counties  
**NC** - North Carolina  
**NC A&T** - North Carolina Agriculture & Technical State University  
**NC DOT W/F** - North Carolina Department of Transportation Work First  
**NCACC** - North Carolina Association of County Commissioners  
**NCEM WMD** - North Carolina Emergency Management Weapons of Mass Destruction  
**NCGS** - North Carolina General Statutes  
**NCHFA** - North Carolina Housing Finance Act  
**NCPTS** - NCACC Collaborative Property Tax System  
**NCVTS** - North Carolina Vehicle Tax System  
**NESHAP** - National Emission Standards for Hazardous Air Pollution  
**PART** - Piedmont Area Regional Transportation  
**OVW** - Office of Violence Against Women  
**PC** - Personal Computer  
**PT** - Part time  
**PYA** - Prior Year Actual  
**QSCBs** - Qualified School Construction Bonds  
**RJR** - R.J. Reynolds Tobacco Company  
**SMCP** State Misdemeanant Confinement Program  
**SORT** - Special Operations Response Team  
**SOS** - Safe on Seven  
**SSA** - Social Services Administration  
**STD** - Sexually Transmitted Disease

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# Glossary

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## Acronyms (Contd.)

**SWCD** - Soil and Water Conservation District  
**T/O** - "To outside" as in payments to outside agencies  
**TANF** - Temporary Assistance to Needy Families  
**TANF/WFFA** - Temporary Assistance to Needy Families/Work First Family Assistance  
**TB** - Tuberculosis  
**TFR** - Transfer  
**UCC** - Uniform Commercial Code  
**USDA** - United States Department of Agriculture  
**WFU** - Wake Forest University  
**WIC** - Women, Infants & Children Program  
**W-S** - Winston-Salem  
**WS/FC** - Winston-Salem/Forsyth County  
**WSSU** - Winston-Salem State University  
**YWCA** - Young Women's Christian Association

## Budget-Related Terms

### Appropriation

The legal authorization made by the Board of County Commissioners to departments and agencies of the County to expend certain funds and incur obligations for specific purposes. The appropriations are set for specific time limits in which fund may be expended.

### Assessed Valuation

An estimated value placed upon real and personal property by the County Tax Assessing Office as the basis for levying property taxes.

### Arbitrage

The ability to invest proceeds from the sale of tax-exempt securities in high yielding taxable securities which results in interest revenue in excess of interest costs.

### Budget Calendar

The schedule of key dates or milestones which the County follows in the preparation and adoption of the budget.

### Budget Implementation

Adopted budget is rolled into the financial system so that appropriations are in place for the departments to conduct their operations.

### Budget Message

The opening section of the budget document which provides the Board of County Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

### Budget Ordinance

The official enactment by the Board of County Commissioners that makes appropriations and levies taxes for the budget year. The ordinance may be in any form that the Board considers most efficient in enabling it to make the fiscal policy decisions embodied therein, but it shall make appropriations by department, functions, or project and show revenues by major source. The Board shall adopt a budget ordinance no earlier than 10 days after the day the budget is presented to the Board and no later than July 1. (See Interim Budget)

### Budget Preparation Package

The set of instructions and forms sent by the Budget & Management Office to the departments & agencies of the County for them to prepare their operating budget requests for the upcoming year.

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# Glossary

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## **Capital Improvement Program (CIP)**

A plan for capital expenditures to be incurred each year over a fixed period of years that sets forth for each capital project; the total estimated cost, the expected beginning and ending date, the amount to be expended in each year, and the method of financing those expenditures, if appropriate. The Plan also provides for any related increased/decreased General Fund operating expenses which may be incurred as a result of implementing the project.

## **Capital Assets**

Assets with an initial, individual cost of \$20,000 or more for buildings, building improvement and improvements other than buildings; and \$5,000 or more and an estimated useful life of more than three years for all other assets.

## **Capital Outlay**

The cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. (Expenditures to replace parts or otherwise to restore assets to their previously efficient operating condition, are regarded as repairs.) Equipment is physical property, other than land and buildings, having a useful life of more than three years and a cost of \$5,000 or more.

## **Contingency**

A budgetary account set aside for emergencies or unforeseen expenditures.

## **Cost Sharing Data**

Cost Sharing Data is used as a management tool to capture the value of labor, materials and overhead for services that are provided to County departments by other County departments. Examples are grounds maintenance & management information services. These entries do not constitute actual appropriations of funds. Contra Expenses are the negative or offsetting entries that are included in the budget of the department that provides the service. Cost Sharing Expenses are the entries shown in the budgets of the departments that receive the service, and are offset by negative entries in the provider department's budget as described above.

## **Current Year Estimates**

Projected Estimates for amounts to be expended by the end of the fiscal year (June 30) made as of March 30.

## **Debt Service**

The County's obligation to pay the principal, interest, and related fees on the indebtedness of the County for existing bonds, notes, or installment purchases according to a pre-determined payment schedule.

## **Encumbrance**

An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

## **Fund Balance**

The equity (excess of assets over liabilities) in a governmental fund.

## **General Fund**

The fund used to account for all activities of a government except those required to be accounted for in another fund. It is the general operating fund of the County.

## **Grant**

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments or local foundations. Grants are usually made for specified purposes.

## **Intangible Taxes**

Taxes that were levied and collected by the State on certain personal property on behalf of local governments. The proceeds were distributed to the County and all municipalities within the County. Since the tax was repealed, the State payments in lieu of the taxes are shown.

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# Glossary

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## **Interfund Transfers**

Amounts transferred from one fund to another.

## **Interim Budget**

If the adoption of the budget ordinance is delayed until after July 1, the governing board shall make interim appropriation for the purpose of paying salaries, debt service, and the usual and ordinary expenses of the local government for the interval between the beginning of the budget year and the adoption of the budget ordinance.

## **Modified Accrual**

The County follows the modified accrual basis of accounting for all funds, under which revenues are recorded as the amount becomes susceptible to accrual by becoming measurable and available to pay current period liabilities. Expenditures, other than interest on general long-term obligations and vacation pay are recorded when the liability is incurred, if measurable. Interest on general long-term obligations is recorded when due. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amount will be reimbursed to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure & are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Charges for services (other than health-related) and intangibles and sales taxes are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest on investments is recorded as earned since it is both measurable and available.

## **Occupancy Tax**

A percentage tax levied by the Board of Commissioners on certain accommodations, the proceeds of which are appropriated to the Tourism Development Authority.

## **OPEB - Other Post Employment Benefit**

Trust fund that accumulates resources to pay other post-employment benefits for qualified retired County employees, primarily healthcare benefits. Forsyth County budgets \$1.6 million per year to transfer to this fund.

## **Preliminary Budget**

The proposed recommended County budget is submitted by the County Manager to the Board of County Commissioners in late May each year.

## **Prior Year Encumbrance**

Funds budgeted in the current fiscal year for items/services budgeted for and encumbered but not purchased in the previous fiscal year.

## **Property Tax**

Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

## **Service Area**

The major categories of County government: Public Safety, Environmental Management, Health, Social Services, Education, Community & Economic Development, Administration & Support, and General Government.

## **Source of Revenue**

Revenues are classified according to their source or point of origin.

## **Special Revenue Fund**

Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specific purposes.

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# Glossary

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**Tax Collection Rate**

The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

**Tax Levy**

The total amount to be raised by general property taxes for operating and debt service purposes specified in the annual budget ordinance.

**Tax Rate**

The amount of tax levied for each \$100 of assessed valuation.

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May 27, 2021

Forsyth County Board of Commissioners  
Forsyth County Government Center  
Winston-Salem, North Carolina

Dear Chairman Plyler, Vice-Chairman Martin, Commissioner El-Amin, Commissioner Kaplan, Commissioner Linville, Commissioner McDaniel, and Commissioner Whisenhunt:

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022 for your consideration as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act.

The recommended budget is balanced and prepared in accordance with the policies and procedures outlined in the Local Government Budget and Fiscal Control Act and will be submitted to the Government Finance Officers Association for peer review. The County has been awarded this honor over 29 consecutive years.

The budget document includes a detailed discussion of all funds – general, special revenue, and capital project funds. Because the general fund accounts for the significant majority of the annual operating costs of this organization, most of the discussion that follows will focus on the general fund. The other funds are special purpose funds that support the governmental services accounted for in the general fund.

As in the past, two major sections comprise the budget. The first, and most comprehensive, section is the continuation budget necessary to provide services at the current level. This section contains both the financial information and narrative descriptions of each program currently funded by the Board.

The second section contains detailed information on 72 alternate service levels that, if approved, would increase the budget by more than \$20.3 million dollars. The Alternate Service Levels are "new and different" activities that expand or reduce the current level of service to Forsyth County citizens and taxpayers.

This document also includes strategic workload, performance measures, and capital planning documents as communication tools. We hope it conveys to you as policy makers and to our citizens our commitment to provide critical governmental services effectively and efficiently.

## **Goals**

The recommended budget is my attempt to capture the Board's vision of what County Government will strive for in the coming year. It is based on the values communicated to me in individual discussions, in weekly briefings and meetings, and in the winter work session. My understanding of your collective desire for this budget is as follows:

- Conservatively estimate revenues and expenditures consistent with realistic expectations of performance and continue to improve the efficiency & effectiveness of all County programs.

- Present a budget that maintains acceptable levels of service, but enables policy review of service level changes and provides for full disclosure of all timely requests made both by County departments and outside entities.
- Honor the fiscal policies approved by the Board. The financial strength of Forsyth County can be directly attributed to the discipline and forethought inherent in the following policies:
  - **18% Debt Ceiling** – The Board recognizes that the wise use of debt financing is critical to maintaining the County’s strong financial position. If approved by the Board, the ratio of debt service to total General Fund expenditures would be 16.3%. Taking all annually budgeted funds into consideration (aside from the Debt Service Fund and Capital Reserve Fund), the ratio of debt service to total budgeted expenditures would be 15.9%.
  - **14% Target Fund Balance** – The County maintains an adequate fund balance to meet cash flow demands throughout the year and to ensure that funds are available in the event of an emergency or other unforeseen circumstances. At any point in time, funds available are sufficient to operate the County for roughly a month and a half, assuming a period of no revenue collections. At year-end, funds in excess of the 14% target are earmarked for pay-go projects that are considered by the Board for funding on a case-by-case basis.
  - **Debt Leveling** – This budget continues this Commissioner driven policy that ensures sufficient funds are available in future years for the purpose of retiring the debt service associated with the 2006 and 2008 education referendums, the library debt authorized in November 2010, the public improvements debt associated with the November 2016 referenda for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County Parks, and debt service for a new courthouse financed by limited obligation bonds. A summary of the debt leveling plans is shown below:
    - **Education Debt Leveling** **4.30**  
Set aside to offset debt service associated with the \$250m School Bonds approved in November 2006 and the \$62.6m of Educational Facilities Bonds approved in November 2008.
    - **Library Debt Leveling** **0.55**  
Set aside to offset debt service associated with the \$40m of Library Bonds approved in November 2010 of which \$34m was issued. The remaining \$6m of planned debt was funded through Pay-Go funds and bond premium.
    - **2016 Public Improvement Debt Leveling** **5.50**  
Set aside to offset debt service associated with the \$430m bonds approved in November 2016 which included \$350m to support Winston-Salem/Forsyth County Schools facilities, \$65m to support facilities for Forsyth Technical Community College, and \$15m to support Parks facilities throughout the County.
    - **Courthouse Debt Leveling** **1.25**  
Set aside for debt service associated with a new court facility located adjacent to the Government Center on Chestnut Street.

- **Establishment of Debt Service Fund** – As noted before, a critical component of the County's budgetary philosophy has involved setting aside funds to "flatten" the debt service obligations from year to year.
- **Multi-Year Approach** – As always, the Manager's Recommended Budget takes into consideration projections of revenues and expenditures in the current fiscal year and challenges in the budget year and beyond. In addition, the Manager will execute the budget in a manner that seeks to avoid shifting additional costs into subsequent years.

The last several years have been remarkable from a number of perspectives. Since the County budget is really a reflection of the community, the story is told to some extent in our finances. The Manager's Recommended Budget is impacted significantly on the revenue and the expenditure sides, but also by the federal stimulus packages that sought to help communities recover more quickly after being shut down during the COVID-19 pandemic. The following sections outline the "big picture" of what is included in this expansive document called the Forsyth County Annual Budget for FY2021-22.

### **Revenue Considerations**

Important revenue considerations include the quadrennial revaluation impact on the tax rate, the unexpected strong sales tax performance throughout most of the pandemic and the federal stimulus programs' impact on the budget.

This year is a revaluation year. Every four years, in accordance with the NC Machinery Act, the County conducts a revaluation of real property to assure equity and fairness in the system. By statute, the County must report the revenue neutral rate that essentially generates the same revenue before and after the application of the new values. The Manager's Recommended Budget aligns this budget with the revenue neutral rate and then adjusts the rates for debt leveling as discussed in the section on debt, lowering the base County-wide ad valorem rate from \$74.35 to \$68.88 cents per \$100 valuation.

Sales taxes are strong. The current year budget was adopted in the chaotic early period of the COVID-19 pandemic. Last Spring, local option sales taxes were estimated by the State to potentially decrease by 40%. The Board of Commissioners ultimately adopted a budget based on a 15% reduction in sales tax revenues that was balanced with austerity measures implemented across the organization. While some restorations were approved by the Board in December 2020, the departments have been operating in a cost-cutting environment that focused on response to the pandemic for more than a year. Despite the forecasted negative economic impact of the pandemic, sales taxes have been surprisingly robust throughout the pandemic, providing for unanticipated revenue.

Federal stimulus payments have been a game changer. One reason for the strong sales tax revenue is the federal stimulus payments, to individuals, businesses, non-profits, and local governments. The payments have resulted in robust consumer spending that translates into unanticipated sales tax revenues to fund County services, including the schools. Budget and Management staff project that sales taxes will be 19.4% higher than the amended sales tax budget in the current fiscal year and it is expected that the higher receipts will continue into next year. The portion of the revenue generated by the Article 46 sales taxes is earmarked for competitive local supplements for school teachers in Forsyth County which will help us reach the goal of being in the top five local supplements in the State.

## **Expenditure Considerations**

While almost every County department or agency is dealing with its own unique challenges in terms of expenditure control, there are really three overarching themes that drive the FY 2022 continuation budget from an expense perspective - support for the Winston-Salem/Forsyth County School System, debt service, and competition in the job market.

Historically, support for our public school Local Education Agency – Winston-Salem/Forsyth County Schools – is the largest single expense driver in the County budget. The Manager's Recommended Budget for Fiscal Year 2022 is no different, but this year the recommendation is based on our estimate of the needs of the district from a continuation basis. In the past the Manager's recommended budget relied on the funding formula; however efforts early in the year by the funding formula ad hoc committee to develop recommendations were not successful for a variety of reasons. The Manager's recommended continuation budget will allow for a thorough review of the expenditure drivers for the coming year, and new initiatives can be considered for funding through the Alternate Service Level portion of the budget. As previously noted, the growth in sales tax revenues will provide additional funds for the teacher supplements, improving our competitive position with the larger districts in North Carolina.

Debt is the second largest expenditure driver, driven by the second and final debt leveling increase associated with the approved Bond referenda in November 2016. The original projection for the tax increase associated with the 2016 Bonds was 7.4¢. The combination of a great bond market (from a seller's perspective) and the impact of the revaluation results in an increase of only 2.6 cents, bringing the total debt leveling rate for the 2016 referendum to 5.5¢. Our Finance Department, led by Paul Fulton, is to be commended for encouraging management and the Commissioners to take advantage of this unique opportunity to benefit from the extremely low cost of borrowing long term funds.

As an employer, the County is facing the same struggles as other large organizations with respect to hiring. The combination of efforts to raise the minimum wage to \$15 per hour, aging of the workforce, lower enrollment in the community colleges, and the pandemic unemployment benefits are adding pressure to our compensation system. Both the City of Winston-Salem and the Town of Kernersville have adopted the higher minimum wage. This budget includes funding for adjustments to the compensation and classification system as well as performance-based adjustments to attempt to remain competitive.

## **The American Rescue Plan Act**

Two major federal stimulus packages have supported both the general economy and Forsyth County through the pandemic. The first federal package, the Coronavirus Relief Fund (CRF), provided the County with \$13.8 million. The County has completely expended those funds – partly in FY 2020 and partly in the current fiscal year. The second stimulus package, the American Rescue Plan Act, will likely impact the County's budget through FY 2026, as the guidelines state that projects started in 2024 will have until 2026 to draw upon the encumbered funds. While County staff is still reviewing the guidelines, the funds eligible for revenue loss have been calculated and incorporated into future spending plans for FY 2022 through FY 2024. The plan provides for \$6,064,715 per year to support each of the three fiscal years and will be shown as transfers from a reserve fund. This strategy reduces the dependency of the funds in a single year and creates a more sustainable way to integrate these funds into the operating budget and reduce pressure on the tax rate.

The appropriation of the remaining balance of \$56,062,177 of ARPA funds, will be determined later in the fiscal year after a strategic planning process and community involvement that incorporates the plans from the City of Winston-Salem and other municipalities, as well as Winston-Salem/Forsyth County Schools and Forsyth Technical Community College in order to ensure that these funds have the most meaningful and efficient impact on our community.

### Summary

The Financial Section of this document provides a detailed overview of changes in general fund revenues and expenditures and identifies the impact on net County dollars. The bullets below encompass a high-level overview of the major drivers and management considerations in the recommended budget:

- The Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$503,266,722. This reflects an increase of \$56,401,178, or 12.6% over the current year.
- The recommended countywide ad-valorem tax rate for FY 2022 is 68.88 cents, which includes 11.60 cents dedicated to paying debt service. This rate is slightly higher than the revenue-neutral rate to account for the second and final debt leveling rate increase related to the 2016 referendum.
- The primary revenue sources, property and sales taxes, comprise 76.7% of the total general fund revenue that supports County services. This is slightly down from FY 2021, but still clearly demonstrates the importance and dependency on locally-generated sources of revenue.
- The property tax penny equivalent is \$4,227,725, up from \$3,738,525 in the current year.
- Fund Balance Appropriated equals \$10,440,468, which is lower than the amount included in the FY 2021 Adopted Budget. For the past several years, the amount of fund balance appropriated to balance the budget has averaged 5.09% of the total budget, not including Debt Service and the payments to the Winston-Salem/Forsyth County Schools and Forsyth Technical Community College. If that formula was used for the Manager's Recommended Budget, Fund Balance Appropriated would equal \$12,702,703, meaning an additional \$2,262,235 could be appropriated based on this formula.
- Fund Balance Appropriated is the target for reversions from departments for FY 2022 as departments traditionally spend 94% of total budgeted expenditures.
- As mentioned earlier, the FY 2022 Manager's Recommended Budget includes \$6,064,715 of American Rescue Plan Act funding but these funds are currently in a Budget Reserve. Based on the ARPA funding and possibly increasing Fund Balance Appropriated, the Board of Commissioners have approximately \$8.3 million available to fund Alternate Service Level requests or reduce the ad-valorem tax rate.

The proposed budget and work program for FY 2021-22 is presented for your consideration, discussion, modification, and eventual adoption. I look forward to the detailed review and

examination that ensures that the budget, as a policy document, reflects your goals for this community.

Thank you for the opportunity you have given me to work for this great organization. I appreciate your support, guidance, and encouragement as I continue my service to this community.

Putting together a budget is a tremendous effort. I need to thank all of the department managers. Sheriff Kimbrough and his staff have been terrific. The Register of Deeds, Lynne Johnson, continues her steady leadership and focus on continuing to provide excellent service. Across all departments and functional areas, we asked many questions, and departments responded in a timely and professional manner in every case.

I want to thank Kyle Wolf, Budget and Management Director, for an outstanding effort in leading the development of this year's budget. The budget staff of Christopher Ong, Phyllis Russell, Janice Hillanbrand, Ian Bumgarner, and Kimberly Busse worked as an effective team throughout the process. I cannot thank each of you enough for your dedication and commitment. Your work is outstanding, and I appreciate each of your contributions in getting this monumental task completed.

To our CFO Paul Fulton, Deputy Managers Damon Sanders-Pratt and Shontell Robinson, and County Attorney Gordon Watkins, thanks for the wise counsel and the honest and frank discussions about Forsyth County Government. You provide strong leadership to this organization and I thank you for generously sharing your expertise and experience.

To Ashleigh and Rosalyn, thanks for treating every person who walks in the door with kindness and compassion and thank you for the teamwork and can-do attitude that makes the demands of public service manageable.

Respectfully submitted,

J. Dudley Watts, Jr.  
County Manager

# POLICIES AND GOALS

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## Policies, Goals & Basis for Future General Fund Budget Projections

The financial policies for Forsyth County include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2021-2022, 14% equals \$70,457,341.
3. Projections of revenues, expenditures and fund balances for the next five years should be updated annually. Longer-range projections should be developed as appropriate.
4. The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax rate increase, whenever possible.

In keeping with these policies, the Future General Fund Budget Projections sheet is prepared each year. Allowable growth in operating expenses is considered within the framework of anticipated growth in the revenues, and the County's overall financial policies.

This sheet also summarizes the future tax rates, per penny equivalent, long term debt including capital improvement projects, long term debt as a percentage of the budget including the CIP, and debt capacity. Careful attention to these trends helps the County to stay within policy guidelines, and to make corrections as needed.

# **POLICIES AND GOALS**

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## **Mission Statement**

The mission of Forsyth County Government is to cooperatively support and maintain a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural and economic opportunities for all. We provide certain services which the Board of Commissioners has determined to be necessary and appropriate to advance this mission.

## **County Government in North Carolina**

The Constitution of North Carolina allows the General Assembly (our State legislature) to create counties, cities and towns; to determine their boundaries; and to establish their power and duties.

In many ways, county governments are simply convenient administrative subdivisions of the State. They have been established to provide certain public services and functions, which need to be available to everyone. For example, all 100 counties in North Carolina must provide for:

- Financial support for the public schools;
- The office of Sheriff and the jail;
- Facilities for the courts;
- Certain public health services;
- Administration of the State program of social services;
- Voter registration and elections;
- The Register of Deeds;
- Youth detention; and,
- Building, plumbing, and electrical inspections.

Counties are also authorized to provide many other services and functions which the County Board of Commissioners may find to be necessary and appropriate for the community. Most counties in North Carolina (including Forsyth) also provide for:

- Emergency management;
- Emergency medical services;
- Rural fire protection and rescue squads;
- Animal services;
- Libraries;
- Cooperative Extension; and,
- Solid waste collection and disposal.

Many counties (including Forsyth) also provide for:

- Park and recreation facilities and programs;
- Land use planning and regulation of development;
- Water and sewer utilities;
- Economic development programs;
- Funding for the Area Mental Health Authority;
- Funding for the local Community College;
- Projects to provide low and moderate income housing; and
- Purchasing.



# **POLICIES AND GOALS**

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Although State requirements determine what many of the services and functions of the County must be, the County does have considerable discretion about how to provide these services and at what level to fund them. Some services and functions are provided directly by the County. Others are provided through contracts with the City of Winston-Salem or contracts with other providers.

The County also makes grants to other community organizations, which provide human services, arts and cultural programs, and supportive services for the justice system.

## **Vision Statement**

To provide responsive and innovative services, guided by integrity, professionalism, and compassion to the people of Forsyth County that enhance the quality of life and sense of community.

## **Countywide Management Goals**

- Manage all systems effectively
- Maintain a culture of cooperation and service to the community
- Be a great place to work

## **The Guiding Principles of WeCare**

Everything we do at Forsyth County Government is driven by our Shared Principles, known as WeCare. These principles are a unifying force, connecting us across departments, divisions, and functional areas. These values shape the organization's culture at Forsyth County Government. Our Shared Principles enable us to make a positive difference throughout our workplace and community. The WeCare principles are: Integrity, Awareness, Accountability, Respect and Excellence.

<b><u>Integrity</u></b>	<b><u>Awareness</u></b>	<b><u>Accountability</u></b>	<b><u>Respect</u></b>	<b><u>Excellence</u></b>
We do what's right. Integrity is the impartial and honest standard by which we make decisions and take actions, large and small, every day. In our practices, integrity is a mandatory standard.	We strive to gain an understanding of how each department fits into the big picture to make a difference for our employees and this community.	We take personal responsibility. We hold each other accountable for our actions. We learn and grow to develop skills to better serve the community.	We treat all people with dignity and respect. We value diversity and inclusion throughout our workplace.	We encourage forward thinking. We strive to find new ways to innovate and improve service to our citizens.

# POLICIES AND GOALS

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## Operating Policies and Goals

### 1) Create a community that is safe.

The Emergency Management, Interagency Communications, Emergency Services, Sheriff, Animal Services, Medical Examiner, Social Services, Youth Services, and Court Services departments include funds to meet this goal. It will be accomplished by:

- a) Meeting the law enforcement needs of the unincorporated areas of the County, as well as several municipalities, through the Sheriff's Office which patrols, investigates crime, executes court orders, serves papers and eviction notices, and collects judgments.
- b) Conducting medical examinations and autopsies of deaths, as specified by State Law.
- c) Providing School Resource Officers in middle and high schools in the unincorporated areas of the County.
- d) Aiding the community before, during, and after disasters.
- e) Meeting space needs for detention facilities for the County.
- f) Providing adequate facilities for the State-administered Court system.
- g) Providing responsive and professional fire protection to unincorporated areas of the County.
- h) Providing assistance related to animal services through picking up strays, unwanted, sick or injured animals, and dangerous and aggressive animals.
- i) Providing safe, humane housing for strays, abandoned, abused, and impounded animals, as well as providing euthanasia for unadoptable animals.
- j) Enforcing state and local laws concerning animals, and investigating animal bites and reports of animal cruelty.
- k) Providing child welfare programs including Child Protective Services, foster care, and adoptions.
- l) Providing special financial support to endeavors of the state administered District Attorney's office.

### 2) Create a community that is healthy.

The Behavioral Health Services/Cardinal Innovations, Public Health, NC Cooperative Extension Service, Environmental Assistance and Protection, Emergency Services, and Animal Services departments include funds to meet this goal. It will be accomplished by:

- a) Providing services for the treatment of mental illness, developmental disabilities, and alcohol and drug abuse.
- b) Supporting strategies that reduce teen pregnancy, infant mortality, HIV and other sexually transmitted diseases, substance abuse, dental disease, and other health issues in the community.
- c) Starting and/or continuing programs which are relevant and comprehensive of Forsyth County community health needs, as determined by the Board of Health and the Health Director.
- d) Providing nutrition counseling, dental hygiene, and speech/hearing services.
- e) Providing nutrition education and food vouchers to breast-feeding and pregnant women, as well as infants and children.
- f) Supporting strategies that will ensure clean air and water, sanitary food handling establishments, hotels, motels, and other institutions as specified by state law.
- g) Providing adult health services, maternal and child health services, and communicable disease services.
- h) Maintaining responsive and professional emergency ambulance services throughout all areas of the County both incorporated and unincorporated.
- i) Providing a rabies quarantine program.

### 3) Create a community in which to live that is convenient and pleasant.

The Library, Parks, Animal Services, Inspections, and Environmental Assistance and Protection departments include funds to meet this goal. It will be accomplished by:

- a) Providing recreation programs at all County Parks.
- b) Providing recreation programs at school sites and other County locations throughout the year.
- c) Enforcing the Zoning and Erosion Control Ordinances.
- d) Providing a variety of materials, through the main Library and nine (9) branch libraries and Outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education and job related, as well as public access computers and typewriters.
- e) Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.

# POLICIES AND GOALS

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- f) Providing awards to local farmers for the installation of “Best Management Practices”.
  - g) Preserving farmland through the purchase of development rights.
- 4) Create a community with educational and economic opportunities for everyone. The Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, Social Services, NC Cooperative Extension Service, Planning, and Community and Economic Development departments include funds to meet this goal. It will be accomplished by:
- a) Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and the Forsyth Technical Community College.
  - b) Providing additional teachers beyond the number that the State of North Carolina provides for the elementary, middle, and high school environments.
  - c) Providing supplements to salaries of teachers and other personnel in the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.
  - d) Providing medical, food, and daycare services, as well as cash assistance for families to help them become gainfully employed.
  - e) Providing training and advice to improve farm and agri-business profitability, environmental quality, and urban horticulture.
  - f) Administering the 4-H Program which teaches science and technology, and their application, to young people.
  - g) Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
  - h) Providing affordable housing for low and moderate-income residents.

## Financial Policies and Goals

These financial policies and goals are the basis for all of our budgeting, accounting and financial reporting:

1. **Tax Rate** – The Board of Commissioners strives to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state and federal revenues, without a tax increase, whenever possible. The FY22 Recommended Tax rate is 0.6888.
2. **Balanced Budget** – According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** – Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing. For FY22, Debt Service will be 16.3% of the General Fund budget based on expenditures of \$82,172,244.
4. **Bond Rating** – Maintain the County’s Aaa/AAA bond ratings (Moody’s Investors Service, Standard & Poor’s, and Fitch Investors Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year’s budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government’s creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities.

In North Carolina, the Local Government Commission requires a minimum fund balance of 8% for cash flow purposes, since receipt of cash does not coincide with needed cash disbursements. For Forsyth County, fund balance in the fund financial statements is composed of four classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

# POLICIES AND GOALS

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The four categories of fund balance are:

- a) Non-spendable – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
    - i) Prepaid items – the portion of fund balance that is not an available resource because it represents the year-end balance of prepaid items, which are not spendable resources.
  - b) Restricted - includes revenue sources that are statutorily restricted for specific purposes, or restricted for specific purposes by grantors or creditors. Forsyth County has ten restricted categories of fund balance:
    - 1) *Restricted for Stabilization by State Statute* – this amount is usually comprised of receivable balances that are not offset by deferred revenues and encumbrances related to purchase orders and contracts outstanding at year end that will be honored by the County in the next fiscal year;
    - 2) *Restricted for Register of Deeds* – this represents the unspent portion of Register of Deeds fees whose use is restricted by State statute for expenditure on computer and imaging technology in the office of the Register of Deeds;
    - 3) *Restricted for Capital Projects*;
    - 4) *Restricted for Fire Protection*;
    - 5) *Restricted for Law Enforcement*;
    - 6) *Restricted for Emergency Telephone System*;
    - 7) *Restricted for Other* – the portion of fund balance restricted by revenue source for soil & water conservation, social services, and library purposes;
    - 8) *Restricted for Human Services*; and
    - 9) *Restricted for Community and Economic Development and Community Redevelopment*; and
    - 10) *Restricted for Airport*.
  - c) Committed – includes amounts that can only be used for specific purposes imposed by majority vote of the governing board. Any changes or removal of specific purposes requires majority action by the governing board. Forsyth County has five committed categories of fund balance:
    - 1) *Committed for Education Debt Leveling Plan* – in the General Fund, unspent revenue generated by four point three cents (4.3¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation education debt authorized by the November 2006 and November 2008 referendum;
    - 2) *Committed for Capital Projects* – the portion of fund balance formatted by action of the governing board for certain school and County capital expenditures.
    - 3) *Committed for Library Debt Leveling Plan* – in the General Fund, unspent revenue generated by zero point fifty-five cents (0.55¢) of the ad valorem tax rate and interest on the unspent portions thereof are designated for retirement of general obligation library debt authorized by the November 2010 referendum;
    - 4) *Committed for 2017 Public Improvement Bonds Debt Leveling Plan* - in the General Fund, unspent revenue generated by five point five cents (5.5¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of general obligation debt authorized by the November 2016 referendum;
    - and
    - 5) *Committed for Court Facilities Debt Leveling Plan* – in the General Fund, unspent revenue generated by one point twenty-five cents (1.25¢) of the ad valorem tax rate and interest on the unspent portion thereof are designated for the retirement of limited obligation debt authorized by the Board of Commissioners for Court Facilities.
  - d) Unassigned – this portion of fund balance has not been restricted, committed, or assigned to specific purposes or other funds.
6. **Revenue Spending Policy** – the County has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Chief Financial Officer will use resources in the following order: debt proceeds, Federal funds, State funds, local non-County funds, and County funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Chief Financial Officer has the authority to deviate from this policy if it is in the best interest of the County.
  7. **Multi-Year Budget Approach** – Projections of revenues, expenditures and fund balances for at least the next five years are updated annually. Longer-range projections are developed as appropriate.
  8. **Capital Improvement Planning** – The Capital Improvement Plan which includes anticipated capital projects and related debt service and operating costs for the subsequent six years, is updated annually. The annual impact on the General Fund is delineated on pages located within the Capital Improvements Plan tab.
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9. **Citizen Support** – The County does not expect to undertake any major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
10. **GFOA/Peer Review** – We should evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
11. **Investment Policy** – The Board of Commissioners has adopted an investment policy with the objectives of safety, liquidity and yield, in that order. That policy and the relevant state law place emphasis on credit quality and maturity. Under the authority of North Carolina General Statute 159-30, the County invests in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and bankers' acceptances; and the North Carolina Capital Management Trust (NCCMT).
12. **Internal Audit** – Internal Audit has the objective of auditing each department on a four-year cycle and providing a written report to the Board of Commissioners.
13. **Financial and Operations Reporting** – Management provides financial and operating reports to the Board of Commissioners on a monthly basis.
14. **Risk Management** – The County maintains aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
15. **Transparency** – The County is committed to simplicity in its financial accounting and reporting and therefore levies property tax and accounts for all of its on-going operations in the General Fund.

# POLICIES AND GOALS

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## **Basis of Budgeting and Budgetary Amendments**

In accordance with North Carolina General Statutes, Forsyth County uses the modified accrual basis for budgeting and for the audited financial statements. The modified accrual basis requires the recognition of certain revenue when it becomes measurable and available to meet the operation of the current period. Therefore, for financial reporting purposes, revenue under certain programs will be recognized prior to being received in cash.

As required by North Carolina law, the County adopts an annual budget for the General Fund, four Special Revenue Funds (the Special Fire Tax Districts Fund, the Law Enforcement Equitable Distribution Fund, the Emergency Telephone System Fund, and the Moser Bequest for Care of Elderly Fund), the Capital Reserve Fund and the Debt Service Fund. All annual appropriations lapse at fiscal year end. Funds authorized by project ordinance continue until the projects are closed. The agency funds do not require annual budgets.

The County Manager is authorized to transfer budgeted amounts within any fund or financial plan and report such transfers to the Board of Commissioners; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners.

Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Amendments may be initiated by the affected department, the County Manager's Department or by administrative departments such as Budget or Finance when the need becomes apparent. Details describing the amount and nature of the amendment are entered on standard Ordinance Amendment Cover Sheet and Board Appropriation forms.

These forms are submitted to the County Manager by the requesting department. The forms are entered onto a log, and are circulated to staff departments (Budget, Finance, Attorney and sometimes Human Resources). Each staff department reviews the item, and indicates either agreement or disagreement, with supplemental notes if needed. The item is then returned to the County Manager and is discussed during bi-weekly staff meetings. Dates are set during the staff meetings for presentation of the item to the Board of Commissioners.

Agenda items are generally reviewed by the Board of Commissioners at two Thursday afternoon briefings before being voted on at a bi-monthly Thursday afternoon Commissioners' meeting. When the item is approved by the Board of Commissioners, Finance Department staff enters the data into the accounting system to complete the process.

There are three categories of budget revisions that do not require formal prior approval by the Board of Commissioners:

1. **Transfers between departments.** These transfers are approved by the County Manager, and reported to the Board of Commissioners at their regularly scheduled meetings. A standard form is initiated by the requesting department or the Budget & Management Department describing the reason for the transfer and listing the amounts being transferred into or out of specific accounts. The transfer is circulated to the staff departments for signature and is then sent to the Manager for approval. When the transfer is approved by the Manager, the Finance Department makes the needed changes in the accounting system.
2. **Transfers within a department requiring the Manager's approval.** Certain types of transfers go through the circulation and approval process described above, but are not formally approved by or reported to the Board of Commissioners. They include:
  - a. Transfers into or out of Personal Services
  - b. Transfers into (but not out of) Capital Outlay
  - c. Transfers into (but not out of) Training & Conference

# POLICIES AND GOALS

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- d. Transfers into or out of Claims and Insurance Premiums
- e. Transfers between accounts in grant funded programs when allowed by grantor
- f. Transfers between accounts in Capital and Grant Project Ordinances

3. **Transfers at discretion of department.** Departments have the discretion to transfer funds within expenditure lines in their adopted budgets with the exception of the areas described above. A standard form used to describe the reason and amount of the transfer is sent to the Finance Department by the requesting department. Finance enters the requested changes into the financial system.

The County follows the modified accrual basis of accounting for the General Fund, the special revenue funds, and the project ordinances. The accrual basis is used for agency funds and the Pension Trust Fund. The Pension Trust Fund has a flow of economic resources measurement focus. All of these funds are accounted for using a current financial resources measurement focus except the agency funds which are custodial in nature and do not involve measurement of results of operations.

## **Debt Management**

Debt Service is now reflected in transfers from the General Fund to the Capital Reserve Fund and a transfer from the Capital Reserve Fund to the Debt Service Fund.

General obligation bonds are backed by the full faith, credit and taxing power of the County. Installment purchase obligations are secured by the real or personal property acquired in the transaction. Principal and interest requirements for general obligation bonds and installment purchase obligations are appropriated in the Debt Service Fund when due.

The Board of Commissioners adopted a debt policy limiting the total debt service for long-term obligations to 18% of the total annually adopted budget.

Annual requirements to amortize general obligation bonds and installment purchase obligations, including interest (total outstanding debt) are presented in the Debt Service Fund section.

## **Balanced Budget**

North Carolina General Statute 159-8 states that each local government and public authority shall operate under an annual balanced budget ordinance. A balanced budget is defined as follows: A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.





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# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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## **General Profile of the County Government**

Budget information is best understood in context of the specific environment within which it operates. Forsyth County provides a broad range of services that includes public safety, environmental protection, health and social services, cultural and recreational programs, community and economic development, general government and administration, and education.

Forsyth County is located in the northwestern piedmont section of North Carolina and includes the City of Winston-Salem, which is the County seat and the fifth most populous city in the State. Created in 1849 by Act of the North Carolina General Assembly, Forsyth County operates under a Commissioner-Manager form of government with seven publicly elected Commissioners who comprise the governing body. The County is divided into two districts for election purposes. Commissioners are elected on a staggered basis to four year terms. Two Commissioners are elected from one district (District A), four from the second district (District B), and one at-large. The Board of Commissioners meets every other Thursday to hold weekly briefings to review agenda items for consideration that affect local regulations and ordinances, establish policies, or set the level of services provided to County residents. Agenda items are typically briefed at least two times to provide an opportunity for staff to review the items in detail and answer any questions Board members may have prior to voting. There is a regular Board meeting on the second and fourth Thursday each month in which these items are approved or denied. After this regular meeting, the next cycle of briefings begins with the first briefing of the next cycle.

Forsyth County is empowered by State statute to levy a property tax on both real and personal properties located within its boundaries. The Board of Commissioners annually adopts a balanced budget and establishes a tax rate to support County programs and services. The County's annual budget allocates resources for the health, education, welfare, and protection of its citizens.

The County Manager is appointed by and serves at the pleasure of the Board of Commissioners. The manager, administrative staff, and all departments must administer the County programs in accordance with the policies and annual budget ordinance adopted by the Board of Commissioners. Attesting to the sound financial management of the Board of Commissioners, Forsyth County continues to maintain our AAA-rated status, as ranked by Standard & Poor's, Fitch Ratings, and Moody's Investor Services.

The mission of Forsyth County government is to cooperatively support and maintain a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunity for all. We partner with many public agencies and community organizations in this mission. We provide certain services and functions, which are responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. The Board is committed to providing quality services, efficiently and effectively, with courteous attention to the opinions and needs of individual citizens. This report encompasses the County's activities in maintaining these services and includes its financial support to certain separate agencies, boards, and commissions to assist their efforts in serving citizens. Among these are the Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Cardinal Innovations Healthcare.

The FY 2021-2022 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, and 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

The County provides all statutory services and a variety of other services not required by statute which have strong public support. The County does not expect to undertake any major new programs, projects, or expansion of

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

services without substantial public support for both the services and the tax rate increase, if necessary, to support them.

The annual budget serves as the foundation for Forsyth County's financial planning and control. Each year all County departments are required to submit requests for appropriations to the County Manager, who then develops a proposed budget and presents it to the Board of Commissioners for review. The Board is required to hold a public hearing on the proposed budget and to adopt a final budget by July 1 of the fiscal year, or the Board must adopt an interim budget that covers the time until the annual ordinance is approved. The annual budget ordinance includes appropriations for the General Fund (the County's primary operating fund), annually budgeted special revenue funds, a Capital Reserve Fund, and a Debt Service Fund. Because the General Fund is the primary operating fund for the County, greater emphasis and attention are given to it.

## **Factors Affecting Financial Condition**

Located midway between Washington, D.C. and Atlanta, Georgia, Forsyth County is in the heart of North Carolina's Piedmont Triad region, a 12-county area with more than 1.65 million people. Three cities comprise the Triad: Winston-Salem, Greensboro, and High Point with each city having its own character, heritage, and industrial base. However, the area's commercial and cultural growth transcends geographic boundaries with the strengths of each city combining to form a vibrant economic hub.

With a 2018 State demographer certified population estimate of 378,469 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2021 was 4.6% and the County's per capita income is \$30,769.

Like many other municipalities and counties across the Country, the most significant factor affecting the financial condition of Forsyth County continues to be associated with the COVID-19 pandemic, although the recovery from the pandemic is where the County finds itself heading into Fiscal Year 2022. The County has received millions of dollars from the federal government as well as the State of North Carolina and the impact of the stimulus measures undertaken at both the federal and state level continues to be positive.

In addition to the millions of dollars received by the County, citizens of Forsyth County have received stimulus payments as well and as a result, sales tax revenue – which was projected to suffer significant decreases both in Fiscal Year 2020 and Fiscal Year 2021 – is a significant driver of revenue growth for Fiscal Year 2022. This will be discussed more in depth, later in the overview.

In addition to the economic recovery, Fiscal Year 2022 is a revaluation year. Every four years, the Forsyth County Tax Assessor and Collector conducts a revaluation of property in order to ensure that each piece of property in the County is taxed at fair market value. Typically, the tax base of a county will increase during a revaluation and the current revaluation is resulting in significant growth year over year.

## **FY 2021-2022 Recommended Budget**

The FY22 Recommended General Fund Budget is \$503,266,722, an increase of \$56,401,178 or 12.6% over the FY21 Adopted Budget. The Board of Commissioners amended the FY21 Budget in December 2020 based on better than expected sales tax activity, and comparing the FY22 Recommended Budget to the FY21 Restored Budget, the increase year over year is \$48,845,939, or 10.7%.

As mentioned above, FY22 is the first year of the most recent revaluation of real property. North Carolina General Statute 150-11 (e) mandates that a statement of the revenue-neutral property tax rate for the budget be included

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

in the budget. The revenue-neutral property tax rate is the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

The chart below demonstrates the revenue-neutral tax rate for FY22 would be 67.03¢. However, as part of the 2016 Bond Referendum, it has been disclosed in prior budget documents that there would be an increase to the tax rate in FY22 to pay for the debt service associated with this referendum. Initially, it was thought that the total debt leveling tax rate for the 2016 Bond Referendum would be 7.4¢. However, due to good financial stewardship by the Board of Commissioners and the current bond market, the total debt leveling rate for the 2016 Bond Referendum will be 5.5¢. As the tax rate already included 2.9¢ of this debt leveling rate, the increase for FY22 is only 2.6¢. The other debt leveling plan rates are being adjusted down as well which results in a tax rate of 68.88¢ per \$100 valuation for FY22 – a decrease of 5.47¢ from the FY21 Adopted Budget.

**Chart 1 – Revenue-Neutral Calculation**

	<u>Property Tax Base</u>	
FY18	\$ 35,740,323,642	
FY19	\$ 36,648,067,592	2.54%
FY20	\$ 37,355,249,837	1.93%
FY21	\$ 37,789,598,348	1.16%
FY22	\$ 42,704,295,049	13.01%
Average Property Tax Base Growth 2019-2021		<b>1.88%</b>
Levy if no revaluation		
Tax Rate	0.7435	
Total Property Tax Levy 2020-2021	\$ 280,965,664	
Tax Rate to Produce Same Levy	0.6579	
Increase Levy by 1.88 from above	\$ 286,240,551	
Tax Rate to Produce New Levy	0.6703	

Again, the County’s tax rate is actually comprised of several tax rates – the rate necessary to fund general operations and four debt leveling tax rates designated for debt resulting from Education bond referendums approved in November 2006 and November 2008, debt resulting from the 2010 Library bond referendum, the debt resulting from the 2016 Public Improvement bond referendums for Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks, and lastly, debt to be issued for the Court Facilities project. The debt leveling plans are designed to mitigate the need to increase the tax rate on a year-to-year basis. Chart 2 demonstrates the Budget to Budget change.

**Chart 2 – Budget to Budget Change**

<i>FY 2021-2022 Recommended Budget</i>	<i>\$503,266,722</i>
<i>FY 2020-2021 Adopted Budget</i>	<i>\$446,865,544</i>
<i>Budget-to-Budget \$ Change</i>	<i>\$ 56,401,178</i>
<i>Budget-to-Budget % Change</i>	<i>12.6%</i>

## OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

While the FY22 Recommended Budget is increasing by \$56,401,178 or 12.6% over the FY21 Adopted Budget, compared to the FY21 midyear budget restorations, the FY22 Recommended Budget is increasing \$48,845,939 or 10.7%. Included in both increases is \$18,194,145 from the American Rescue Plan Act. If these dollars are not considered, the increase compared to the FY21 Adopted Budget is \$38,207,033 or 8.6% and compared to the FY21 Restored Budget, the increase is \$30,651,794 or 6.7%. Lastly, Article 46 Sales Tax revenue is increasing \$6,137,523 and these funds are earmarked specifically to Winston-Salem/Forsyth County Schools. If this increase was not considered either, the overall increase compared to FY21 Adopted is \$32,069,510, or 7.2% and compared to the FY21 Restored Budget, the increase is \$24,514,271, or 5.4%.

### Summary of FY 2021-2022 Budget Changes

A summary of changes in General Fund revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 3*, provides a look at the overall County dollar changes from the FY21 Adopted Budget to the FY22 Recommended Budget.

### **Chart 3 – County Dollar Changes FY21-FY22**

<b>Department</b>	<b>Change in Expenditures</b>	<b>Change in Revenues</b>	<b>Change in Net County Dollars</b>
Winston-Salem/Forsyth County Schools	11,067,320	-	11,067,320
Transfer to Capital Reserve Fund - Debt	8,580,049	-	8,580,049
Sheriff	3,721,703	873,419	2,848,284
Social Services	2,195,980	(438,782)	2,634,762
Emergency Services	529,659	(477,910)	1,007,569
Finance	732,973	51,000	681,973
Youth Services	1,035,000	400,000	635,000
Management Information Services	587,478	-	587,478
Environmental Assistance and Protection	51,676	(430,646)	482,322
General Services	753,914	405,746	348,168
Forsyth Technical Community College	305,571	-	305,571
Special Appropriations	297,045	-	297,045
Library	352,954	89,623	263,331
Public Health	789,160	556,890	232,270
County Commissioners and Manager	87,625	-	87,625
Human Resources	86,604	-	86,604
Court Services	23,491	(45,000)	68,491
Planning	62,240	-	62,240

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 3 – County Dollar Changes FY21-FY22 continued

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Medical Examiner	40,900	-	40,900
Budget and Management	35,993	-	35,993
Inspections	205,160	171,580	33,580
NC Cooperative Extension Service	66,183	40,959	25,224
MapForsyth	41,576	18,116	23,460
Aging Services	(187,030)	(204,630)	17,600
Emergency Management	14,330	-	14,330
Interagency Communications	11,193	3,250	7,943
Airport	757,946	757,946	-
Purchasing	(2,410)	-	(2,410)
Attorney	(4,452)	-	(4,452)
Behavioral Health	(32,996)	-	(32,996)
Board of Elections	(17,468)	97,720	(115,188)
Tax Administration	(234,359)	(105,971)	(128,388)
Parks	(105,914)	335,101	(441,015)
Community and Economic Development	(578,381)	16,000	(594,381)
Register of Deeds	202,110	1,168,623	(966,513)
Non-Departmental	24,928,355	53,118,144	(28,189,789)

The largest increase in net County dollars is the Winston-Salem/Forsyth County School System, largely due to the strong Article 46 Sales Tax performance as that revenue source, which is solely earmarked for the School System to improve teacher supplements, is projected to increase from \$11,050,000 to \$17,187,523, an increase of \$6,137,523, or 55.5% above the FY21 Adopted Budget.

The second largest increase in net County dollars is the Transfer to the Capital Reserve Fund. This transfer is how debt service is paid by the County. In prior years, Debt Service was a General Fund “department” and as such, it was easy to compare year over year how the issuance of debt impacted the General Fund. In Fiscal Year 2020, the decision was made to establish a Debt Service Fund to isolate the revenue and expenditures related to debt service. The County has established several debt leveling plans in order to keep the tax rate required for debt from increasing and decreasing every year and provide a consistent expectation from taxpayers on how their property tax bill would appear each year. Without a Debt Service Fund, the revenue that was generated by the debt leveling tax rate was held in fund balance in the General Fund which made it appear the County had significantly more funds available than it actually had available. The Capital Reserve Fund was established shortly after the Debt Service Fund on the advice of the County’s financial advisors in order to avoid limitations on earning interest. The Transfer to the Capital Reserve Fund is increasing significantly in FY22 based on debt issuances related to the 2016 Bond Referendum as well as the new Courthouse that is being constructed next to the Government Center.

The third largest increase in net County dollars is the Sheriff’s Office with an overall increase of \$2,848,284 which is accounted for with an increase of \$3,721,703 in expenditures, offset by an increase of \$873,419 in revenue. The increase in expenditures is due primarily to an increase in Personal Services of \$1,818,005 or 4.0%. This increase is due largely to new positions for the School Resource Officer program. Another driver of the increase in net County dollars is the Jail Medical contract which is increasing by \$1,166,701, or 20.8% over the FY21 Adopted Budget. The

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

increase in revenue is largely attributable to the School Resource Officer program as well when comparing the FY22 Recommended Budget to the FY21 Adopted Budget.

The fourth largest increase is the Department of Social Services. Net County dollars are increasing \$2,634,762 due to an expenditure increase of \$2,195,980, coupled with a decrease in revenue of \$438,782. DSS received ten additional positions as part of the midyear budget restorations which drives a portion of this increase. The Laserfiche cost for record scanning within DSS is increasing \$410,000 in FY22. Additionally, DSS is losing \$311,000 of revenue due to the Family First Prevention Services Act which is meant to curtail the use of congregate or group care for children.

The fifth largest increase in net County dollars is Emergency Services driven by an increase in expenditures of \$529,659 and a decrease in revenue of \$477,910. Personal Services expenditures are increasing \$465,015, or 87.8% of the total increase. The Board of Commissioners approved amid-year pay plan adjustment for Emergency Medical Technicians, Paramedics, and supervisory employees of the department’s Emergency Medical Services division to address recruitment and retention efforts. The reduction in revenue is due to a reduction in the Countywide Fire Overlay District – partially due to revenue-neutral calculation but also due to that rate being set to cover initial equipment costs that are not recurring.

There is more detailed information on what is driving the net County dollar changes in each department in this Overview of Changes as each service area is discussed below. Additional information can be found in the General Fund section of the budget document on the departmental pages.

Chart 4 on the following page provides the changes in General Fund revenues for FY22. The data is at the second highest accounting level for the County. As shown in the chart below, Sales Taxes is the largest change in terms of dollars with an increase of \$23,437,540. Each article of Sales Tax is projected to increase year over year, but Article 46 is projected to increase significantly as this was a new levy in FY21 as well as the uncertainty from the pandemic. The second largest change is in Other Financing Sources and this is attributable to the American Rescue Plan Act. While these funds are being accounted for in the Pandemic Response Special Revenue Fund, recent guidance from the U.S. Treasury has indicated a portion of these funds can be used for general purposes with few restrictions based on a prescribed formula to determine revenue reductions. Based on the formula, Forsyth County is able to use \$18,194,145 and this amount is included in Other Financing Sources since it will be transferred in from the Special Revenue Fund. The third largest increase is in Property Taxes and the growth in this category is the result of growth in the property tax base and the increase over revenue-neutral for the second debt leveling tax rate increase related to the 2016 Bond Referendum.

**Chart 4- Summary of General Fund Revenue Sources**

<b>Total By Revenue Source</b>	<b>FY21 Adopted</b>	<b>FY22 Recommend</b>	<b>Budget to Budget</b>	
			<b>\$ Change</b>	<b>% Change</b>
Sales Taxes	\$ 69,430,699	\$ 92,868,239	\$ 23,437,540	33.8%
Other Financing Sources	\$ 2,986,564	\$ 21,508,213	\$ 18,521,649	620.2%
Property Taxes	\$ 281,339,025	\$ 293,255,712	\$ 11,916,687	4.2%
Charges for Services	\$ 24,397,097	\$ 26,242,731	\$ 1,845,634	7.6%
Other Revenues	\$ 10,659,282	\$ 12,000,565	\$ 1,341,283	12.6%
Intergovernmental	\$ 42,743,004	\$ 43,251,093	\$ 508,089	1.2%
Licenses & Permits	\$ 825,100	\$ 850,100	\$ 25,000	3.0%
Other Taxes	\$ 1,030,000	\$ 1,055,000	\$ 25,000	2.4%
Earnings on Investments	\$ 350,000	\$ 350,000	\$ -	0.0%
Fund Balance	\$ 13,104,773	\$ 11,885,069	\$ (1,219,704)	-9.3%
<b>Total Changes</b>	<b>\$ 446,865,544</b>	<b>\$ 503,266,722</b>	<b>\$ 56,401,178</b>	<b>12.6%</b>

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 5 reflects General Fund expenditure changes at the Object Level 1 level across all departments.

**Chart 5 - Summary of FY22 General Fund Expenditure Changes**

<u>Accounting Category</u>	<u>FY21 Adopted</u>	<u>FY22 Recommend</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Contingency	\$ (2,120,112)	\$ 22,163,930	\$ 24,284,042	1145.4%
Payments to Other Agencies	\$ 159,091,631	\$ 169,386,552	\$ 10,294,921	6.5%
Transfers Out	\$ 69,815,033	\$ 78,549,714	\$ 8,734,681	12.5%
Personal Services	\$ 155,971,287	\$ 162,938,348	\$ 6,967,061	4.5%
Other Purchased Services	\$ 15,844,928	\$ 18,323,408	\$ 2,478,480	15.6%
Professional & Technical Services	\$ 10,261,894	\$ 11,736,965	\$ 1,475,071	14.4%
Materials and Supplies	\$ 16,616,521	\$ 17,896,339	\$ 1,279,818	7.7%
Travel	\$ 490,437	\$ 762,765	\$ 272,328	55.5%
Other Operating Costs	\$ 13,213,847	\$ 13,477,014	\$ 263,167	2.0%
Property	\$ 318,650	\$ 570,005	\$ 251,355	78.9%
Purchased Property Services	\$ 5,561,428	\$ 5,661,682	\$ 100,254	1.8%
Prior Year Encumbrances	\$ 1,800,000	\$ 1,800,000	\$ -	0.0%
<b>Total Changes</b>	<b>\$ 446,865,544</b>	<b>\$ 503,266,722</b>	<b>\$ 56,401,178</b>	<b>12.6%</b>

Contingency is the largest expenditure increase due to two factors. In the FY21 Adopted Budget, there was a negative expenditure budgeted to account for salaries of public safety employees responding to the COVID-19 pandemic. The second factor is related to the American Rescue Plan Act recently signed into law. This legislation is providing the County with \$74,256,322 to continue responding to the pandemic and aid in fiscal recovery. Recent guidance from the U.S. Treasury has outlined how these funds can be spent and based on a formula in the guidance, staff has determined \$18,194,145 of ARP funds can be used to replace revenue lost as a result of the pandemic. Staff recommends using \$6,064,715 of this amount to fund requests in FY22 and reserving the remaining \$12,129,430 to be used in FY23 and FY24.

Payments to Other Agencies is the next largest expenditure increase based on the increased expenditures for Winston-Salem/Forsyth County Schools.

Transfers Out is the next largest expenditure increase and is due to the Transfer to the Capital Reserve Fund to account for the ad valorem tax revenue necessary to pay for debt service expenditures in FY22. Other transfers include the Transfer to the 2020 Motor Vehicle Replacement Capital Projects Ordinance, the Transfer to the 2020 Winston-Salem/Forsyth County Schools Capital Maintenance Capital Projects Ordinance, and the Transfer to the 2021 Housing Grant Projects Ordinance.

Personal Services is increasing \$6,967,061 based on annualized performance increases year over year, an increase in employer contributions to the Local Governmental Employees' Retirement System, and a more comprehensive compensation and classification adjustment for positions throughout the County.

As Chart 5 demonstrates, Travel is increasing in the FY22 Recommended Budget, but still remains \$150,000 below the FY20 Adopted budget.

## REVENUE CHANGES

### Sales Taxes

- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020,

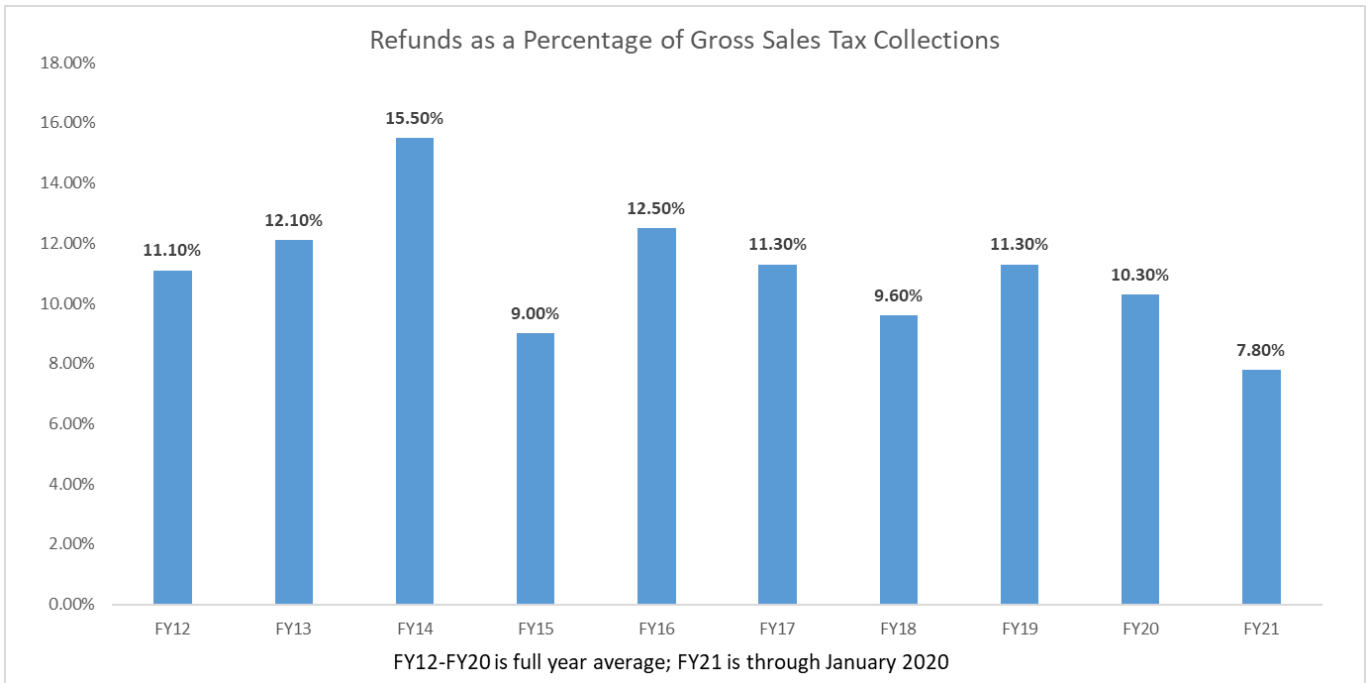


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax, meaning the total local sales tax levied in Forsyth County is now 2.25%.

- The resolution directing the Board of Elections to place the Article 46 referendum on the March 2020 ballot indicated the desire of the Board of Commissioners that teacher supplements strive to be at the level of the top five school systems in North Carolina.
- Due to the COVID-19 pandemic, staff was very conservative estimating Sales Tax revenue for FY20 and FY21, with estimated lost revenue of \$10 million. However, Sales Tax revenue barely missed budget in FY20 and was performing so strongly in the current year that the Board of Commissioners amended the FY21 Budget in December 2020 to appropriate additional sales tax revenue and restore various budget reductions. Through May 2021, sales taxes have continued to perform better than anticipated and it appears that this strong performance will generate significant revenue over expenditure results for the current year.
- For FY22, Sales Taxes account for 18.5% of total General Fund revenues – higher than the percentage in FY21 (15.5%).
- An area of concern when forecasting Sales Tax revenue continues to be sales tax refunds. As demonstrated in *Chart 6*, over the past ten years, refunds averaged 11.6% of gross collections for the County. For FY12-FY20, the percentage of refunds to gross sales tax collections in *Chart 6* are for the full fiscal year. For FY21, the percentage is through February 2021. Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis due to two large non-profit hospital systems being eligible for refunds. These refunds can have a significant impact on local sales tax revenue for the County.

**Chart 6 - Refunds as a Percentage of Gross Sales Tax Collections**



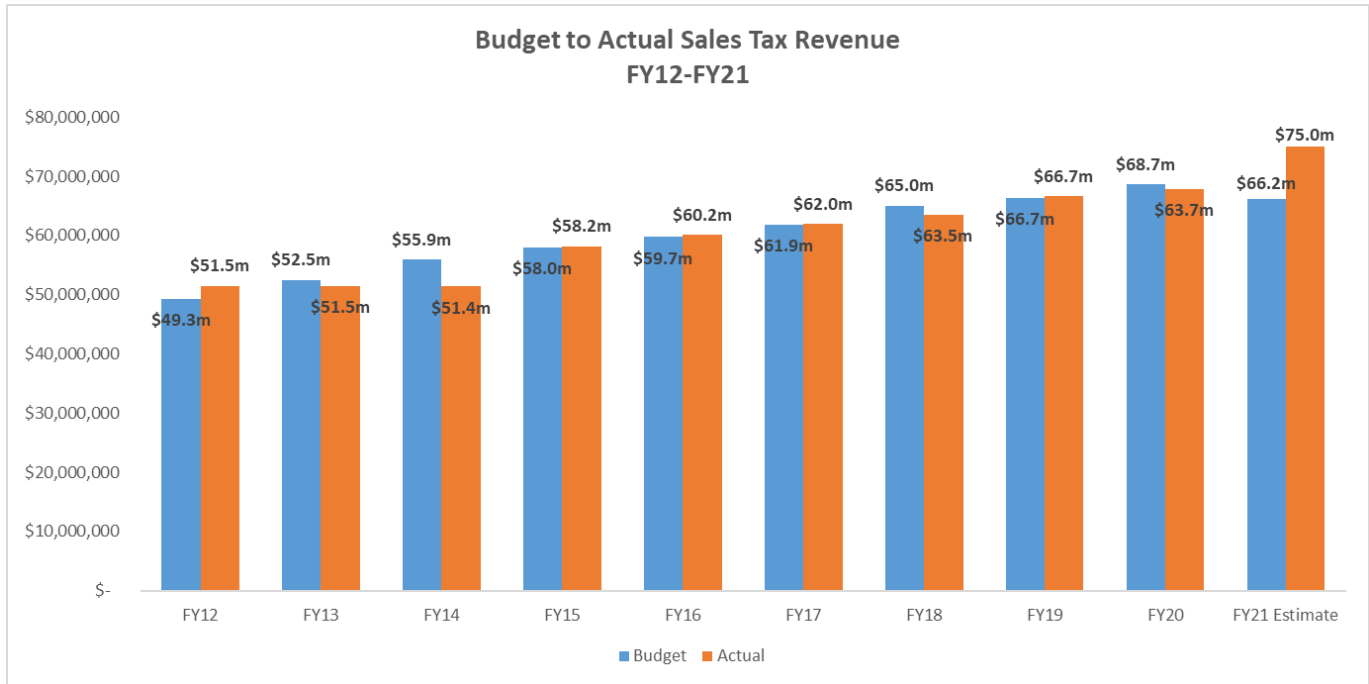
On the following page, *Chart 7* illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how Sales Tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

during the Great Recession years. The uptick in Sales Tax revenue in FY15 is attributed to not only an improving economy but also the expansion of the Sales Tax base by the General Assembly.

Chart 7 demonstrates how difficult it can be to predict Sales Tax revenue as the County has realized excess Sales Tax revenue compared to Budget five of the past ten years and received less revenue than budgeted four of the past ten years.

**Chart 7 - Sales Tax Revenue (millions) by Fiscal Year**



## Ad Valorem Taxes

- Ad Valorem taxes account for 58.3% of the County's General Fund revenue, compared to 61.2% in the FY21 Adopted Budget. For the FY22 Recommended Budget, the total taxable value used is \$42.704 billion compared to \$37.789 billion used in the FY21 Adopted Budget.
- The collection percentage used in the FY22 Recommended Budget is 99.00% compared to 98.93% used in the FY21 Adopted Budget. North Carolina General Statute 159-13(6) allows counties to use the collection rate that as realized as of the most recently completed full year (Fiscal Year 2020).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$291,205,712 based on a tax rate of 68.88¢ and the collection rate of 99.00%. Again, the recommended tax rate of 68.88¢ is the revenue-neutral tax rate, plus 2.6¢, which was a planned increase based on the 2016 Bond Referendum. *Chart 8* provides the property tax revenue calculation for FY22.

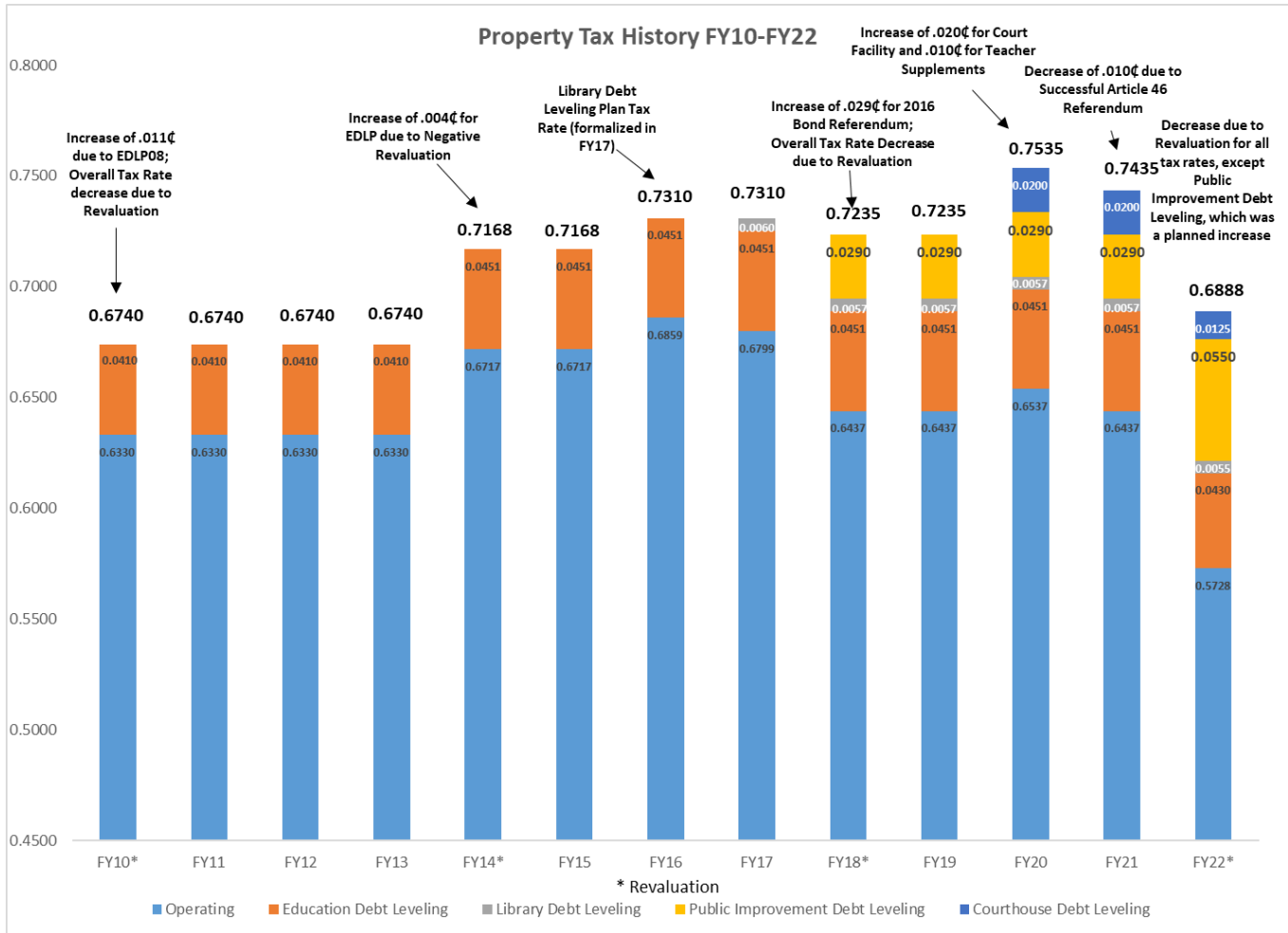
**Chart 8 - Property Tax Revenue Calculation**

FY22 Values - 5/1/21	\$42,704,295,049
Total Property Tax Levy 2021-2022	\$294,147,184
Total Property Tax Levy @ 99.00%	\$291,205,712
1¢ Equivalent =	\$4,227,725

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- The County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 57.28¢ - the rate to provide County services; 2) 4.30¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.55¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 5.50¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 1.25¢ - the rate for the new Court Facility that will be built to replace the current Hall of Justice. The chart below provides an overview of the history of the Ad Valorem Property Tax Rate in Forsyth County for the past several years.

**Chart 9 – Property Tax History by Fiscal Year**



## Debt Leveling, Lottery Funds, and Debt Service Revenue

- With the establishment of the Debt Service Fund in Fiscal Year 2020, several revenue sources are no longer budgeted in the General Fund including Lottery Proceeds, Reserved Fund Balance for Debt Leveling, and credit payments received from the Federal government for Qualified School Construction Bonds.

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

## **Fund Balance Appropriated**

- The FY22 Recommended Budget includes \$10,440,468 of Unreserved Fund Balance which is lower than what was used in the FY21 Adopted Budget in terms of dollars and as a percentage of the total budget.
- Actual expenditures compared to budgeted expenditures have averaged 94% the past several years so Fund Balance Appropriated is the target for reversions from departments at the end of the fiscal year.
- The Board of Commissioners set a policy that requires the County to maintain undesignated fund balance equal to 14% of expenditures of the subsequent year's budget. With the FY22 Recommended Budget totaling \$503,266,722 the County will require \$70,457,341.

## **EXPENDITURE AND COUNTY DOLLAR CHANGES**

Personal Services (salaries and benefits) affect almost all departments of Forsyth County government. The FY22 Recommended Budget includes significant changes in this area due to Performance Pay and increases in retirement.

## **Employee Compensation Adjustment**

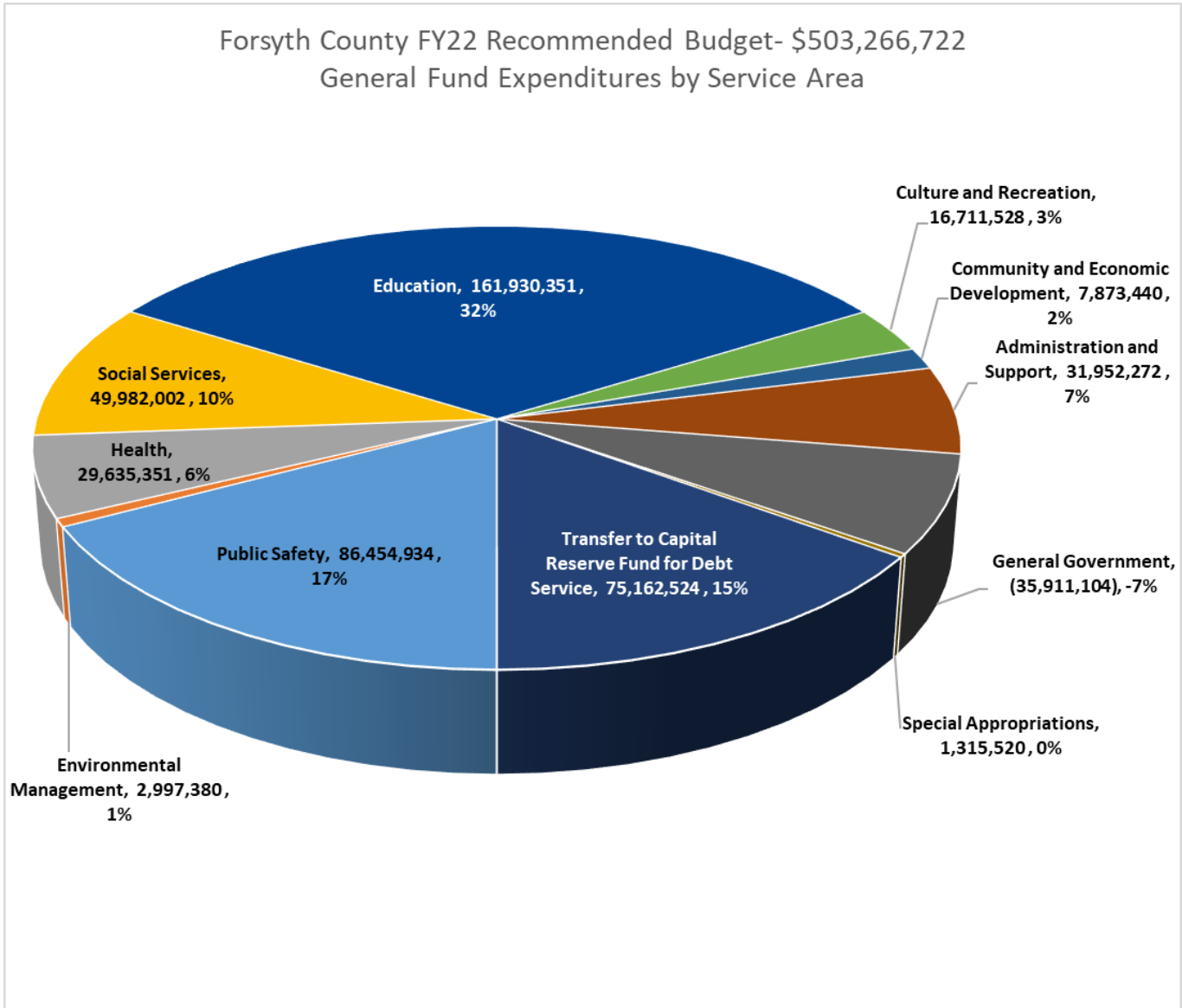
- *Employee Benefits*
  - Health Insurance is increasing 3% while Dental costs are not projected to increase in FY22. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
- *Performance Adjustments*
  - The FY22 Recommended Budget assumes average performance adjustments of approximately 2.58%, with a range of 1% - 4%, which is a significant increase over the current year budget that has a range of 1% - 2.5%, after the December 2020 budget restorations. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. This percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$1,972,077.
- *Compensation/Classification Adjustments*
  - The FY22 Recommended Budget also includes \$1,535,100 for compensation and classification adjustments for positions across all County departments.
- *401(k) for Non-Law Enforcement Employees*
  - The FY22 Recommended Budget continues to fund the 2.5% 401(k) contribution for all non-law enforcement employees. The benefits of the 401k plan include: transferability, interest accrual, employee contribution of pre-tax dollars, the ability to roll other retirement plans into a 401(k), and retirement planning. Sworn law enforcement employees receive a statutorily required 5% employer 401(k) contribution.
  - There was an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution but this was not included in the recommended budget. The 401(k) contributions are reflected in each departmental budget.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## EXPENDITURES BY SERVICE AREA

The following section of the Overview of Changes provides information on the different service areas of Forsyth County and how they make up the FY22 Recommended Budget. As evidenced in the chart below, Education, Public Safety, and Debt Service are the largest service areas in terms of expenditures. This is followed by Social Services and Health, two critical components of County government.

Chart 10 – Expenditures by Service Area



### Public Safety Service Area

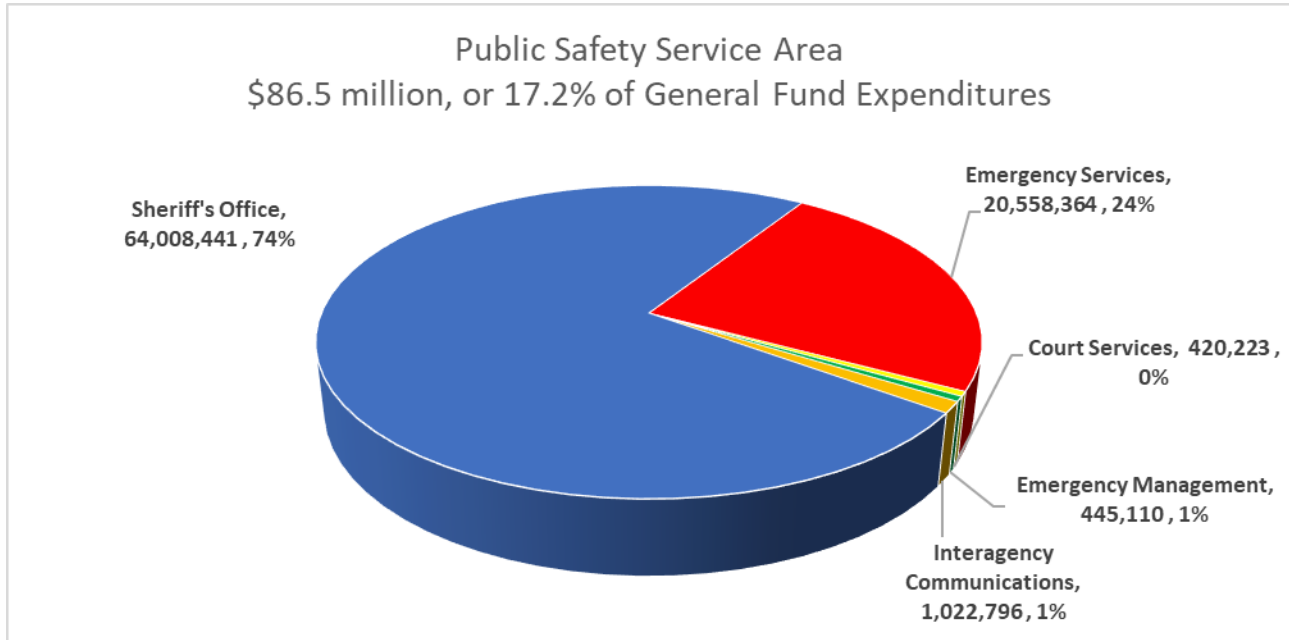
One of the goals of the County is to provide a safe community for the public. Each department within this service area plays a key role in the County meeting this objective.

The Public Safety Service Area includes: Interagency Communications, Emergency Management, the Sheriff's Office, Emergency Services, and Court Services. The Recommended budget for this service area is 17.2% of the General Fund budget or \$86,454,934.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area. This area used to identify Animal Services as a separate agency, but it was incorporated into the Sheriff's Office as part of the FY20 Adopted Budget.

**Chart 11 - Public Safety Service Area - \$86.5 million – 17.2% of General Fund Expenditures**



## Interagency Communications

- Interagency Communications makes up 1.2% of the Service Area. The Interagency Communications FY22 Recommended Budget reflects a budget to budget net County dollar increase of 1.4% or \$7,943.
- The primary driver of the increase is a tower lighting project, with a budgeted cost of \$26,000 (offset by \$13,000 in revenue from the City of Winston-Salem).

## Sheriff's Office

- The Sheriff's Office makes up 74.0% of the Service Area. The FY22 Recommended Budget for the Sheriff's Office reflects a 5.5%, or \$2,848,284 increase in net County dollars compared to the FY21 Adopted Budget. As mentioned earlier in the Overview of Changes, the primary drivers are increases in Personal Services due to annualized adjustments related to Performance increases and the Jail Medical contract. Additional increases include increases for Operating Supplies, driven by IT, and increases in Other Contractual Services, driven by the AXON contract.
- The Sheriff's Office submitted several Alternate Service Level requests which can be found in the appendices.

## Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, and Emergency Medical Services and makes up 23.8% of the Service Area.

## **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

- The FY22 Recommended Budget for Emergency Services reflects a \$1,007,569, or 12.9% increase in net County dollars. Expenditures are increasing \$529,659 over the FY21 Adopted Budget – largely due to Personal Services as referenced earlier in the Overview. Revenue is decreasing based on a reduction in the Countywide Fire Overlay rate.
- Emergency Services submitted three Alternate Service Level requests. Two of the requests relate to Fire and one request relates to EMS service. Additional information on these requests can be found in the appendices.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is funded again through the use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high-risk patients, thus minimizing unnecessary use of emergency department and ambulance services. Many patients treated through this program are dealing with mental health issues, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.

### **Court Services**

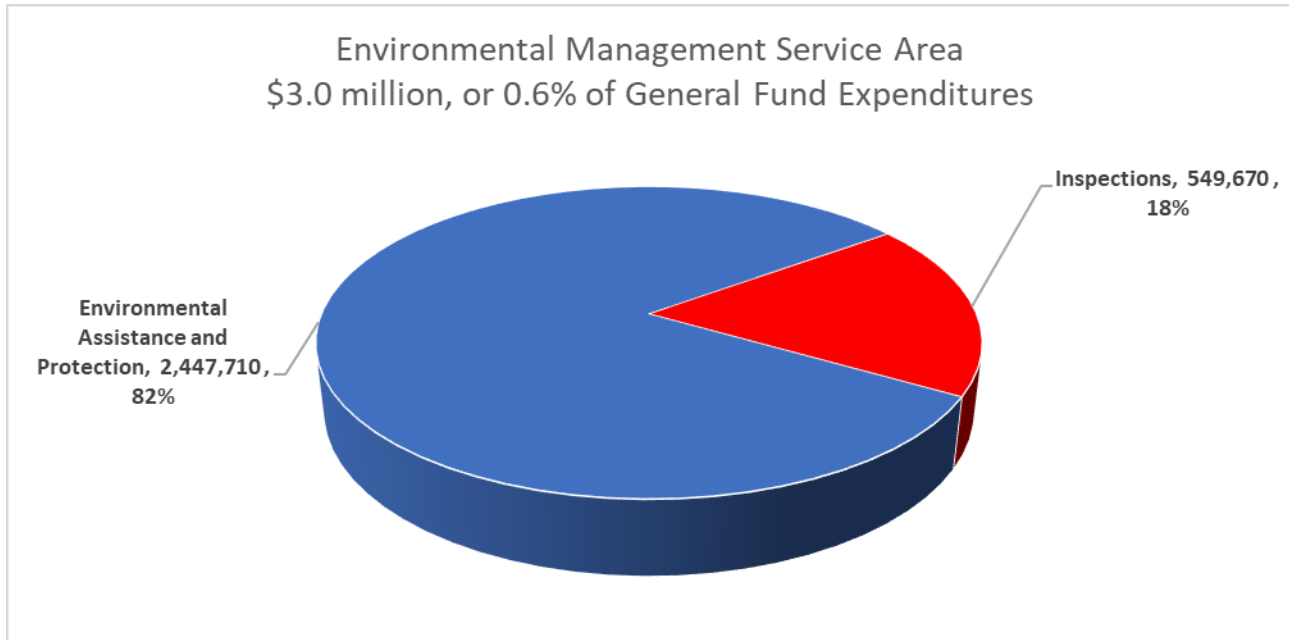
- The Court Services FY22 Recommended net County dollars are increasing \$68,491, or 19.5% compared to FY21. Court Services makes up 0.5% of the Service Area and includes funding for two programs – the Bridges to HOPE Family Justice Center of Forsyth County (formerly known as the Safe on Seven Domestic Violence Center) and the Deferred Payment Program for the Clerk of Court's office.
- The significant driver of the increase in net County dollars relates to the elimination of funding from the City of Winston-Salem. For the past several years, the County has received \$45,000 in revenue from the City of Winston-Salem, but this was solely due to the County agreeing to fund several positions in the District Attorney's Office. For example, the County has funded an Assistant District Attorney and three Legal Assistants in prior years. When the decision was made to shift Safe on Seven to the more traditional Family Justice Center model, the County suggested eliminating funding for the positions in the District Attorney's Office – which really should be funded by the State anyway – in order to fund five County positions. Because the County will no longer have any funding relationship with the District Attorney's Office (as far as its Domestic Violence Unit is concerned), the County is not able to budget the \$45,000 from the City of Winston-Salem as these funds offset the County's payment to the Administrative Office of the Courts for the District Attorney's positions.

### **Environmental Management Service Area**

The Environmental Management Service Area consists of Environmental Assistance and Protection (EAP) and the City/County Inspections division of City/County Planning and Community Development. This service area makes up \$2,997,380, or 0.6% of the FY22 Recommended General Fund Budget.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 12 - Environmental Management Service Area - \$3.0 million - 0.6% of General Fund Expenditures



## Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area at 81.7%. Net County dollars are increasing \$482,322, or 43.2%.
- The increase in net County dollars is driven by decreased revenue as the FY21 Adopted Budget included a rebate of one-time 105 grant funding. Expenditures are only increasing \$51,676, driven by an increase to the City of Winston-Salem based on increased recycling costs.

## Inspections

- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.
- Expenditures are up in FY22 to account for a unique situation where a negative expenditure has been budgeted in prior years for Erosion Control – a division of Inspections. This significant negative expenditure has created issues in prior years as the County pays the City of Winston-Salem for Inspections, as well as other City-administered departments, on a quarterly basis and the negative budgeted expenditure reduced the amount of funds available for other Inspections activities. In FY21, an amendment to the budget ordinance was adopted by the Board of Commissioners to appropriate additional revenue from the City of Winston-Salem that is anticipated to be received at the end of the fiscal year based on the quarterly reimbursements for Inspections. The FY22 Recommended Budget includes increased expenditures and the offsetting revenue as well.
- The County's share for Inspections is increasing \$33,580, or 9.7% in FY22.

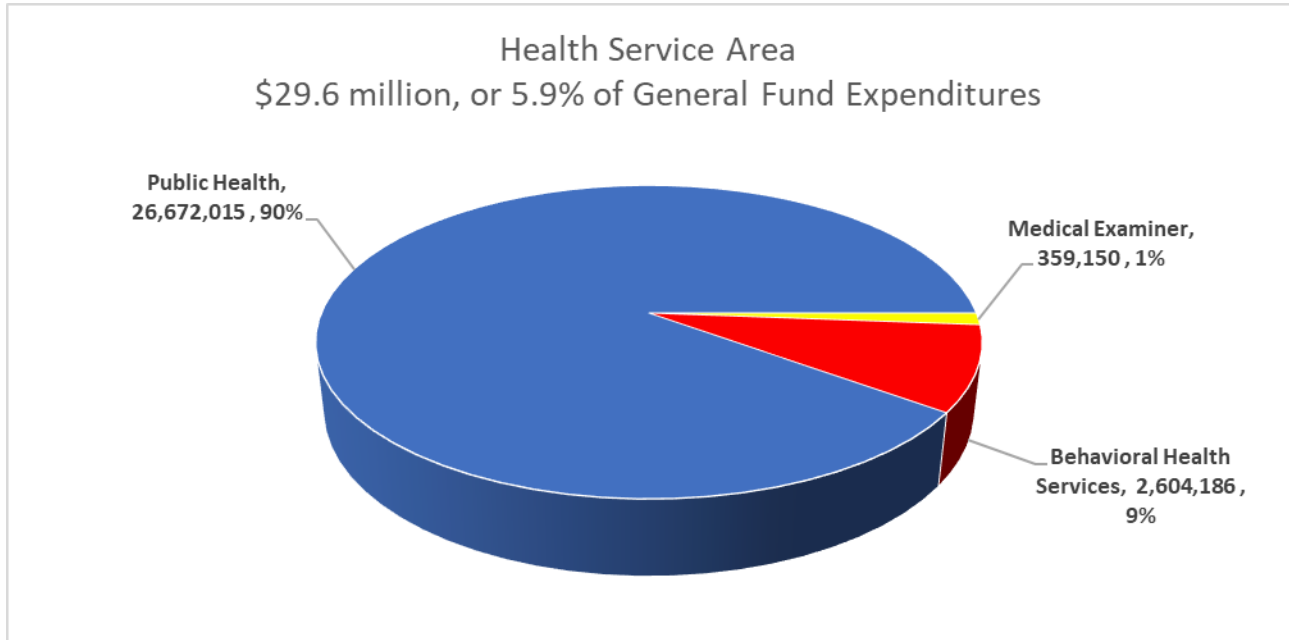


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Health Service Area

The Health Service Area consists of the Medical Examiner, Public Health, and Behavioral Health Services. The service area makes up 5.9%, or \$29,635,351 of the FY22 Recommended Budget.

**Chart 13 - Health Service Area - \$29.6 million – 5.9% of General Fund Expenditures**



### Medical Examiner

- The FY22 Recommended Budget for the Medical Examiner is 1.2% of the Health Service Area and reflects an increase of \$40,900 in net County dollars. The County does not control the number of medical investigations or autopsies performed by the State Medical Examiners. The budget is based on a projection of 387 Medical Investigations and 161 Autopsies. The cost of a Medical Investigation is \$200 and an Autopsy is \$1,750.

### Behavioral Health Services

- While the FY22 Recommended Budget shows a decrease of \$32,996 in Behavioral Health funding, it remains static as certain costs have been redistributed into other departments where appropriate such as the Sheriff's Office, Emergency Services, and Public Health.
- Effective July 1, 2016, CenterPoint Human Services merged with Cardinal Innovations Healthcare. Through negotiations with Cardinal Innovations Healthcare, it was agreed that the County allocation to Cardinal would be \$4,026,677, which is the amount the County allocated to CenterPoint Human Services in the past for what was termed "Authority Services".
- Several programs continue to receive County dollars and will be managed by Cardinal Innovations. Additionally, several programs will receive County dollars and will be managed by the County, including the Stepping Up program through Public Health and the Mobile Integrated Healthcare Program through Emergency Services. A full list of the allocations can be found in the General Fund section of the document.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- In FY21, the Board of Commissioners voted to begin the disengagement process with Cardinal Innovations after Cardinal failed to provide County residents with the services they are entitled to receive. The County has elected to engage with Partners Behavioral Health Management, subject to approval by the Secretary of the North Carolina Department of Health and Human Services. However, the process of disengagement will take time so the County will continue to work with Cardinal Innovations in FY22.

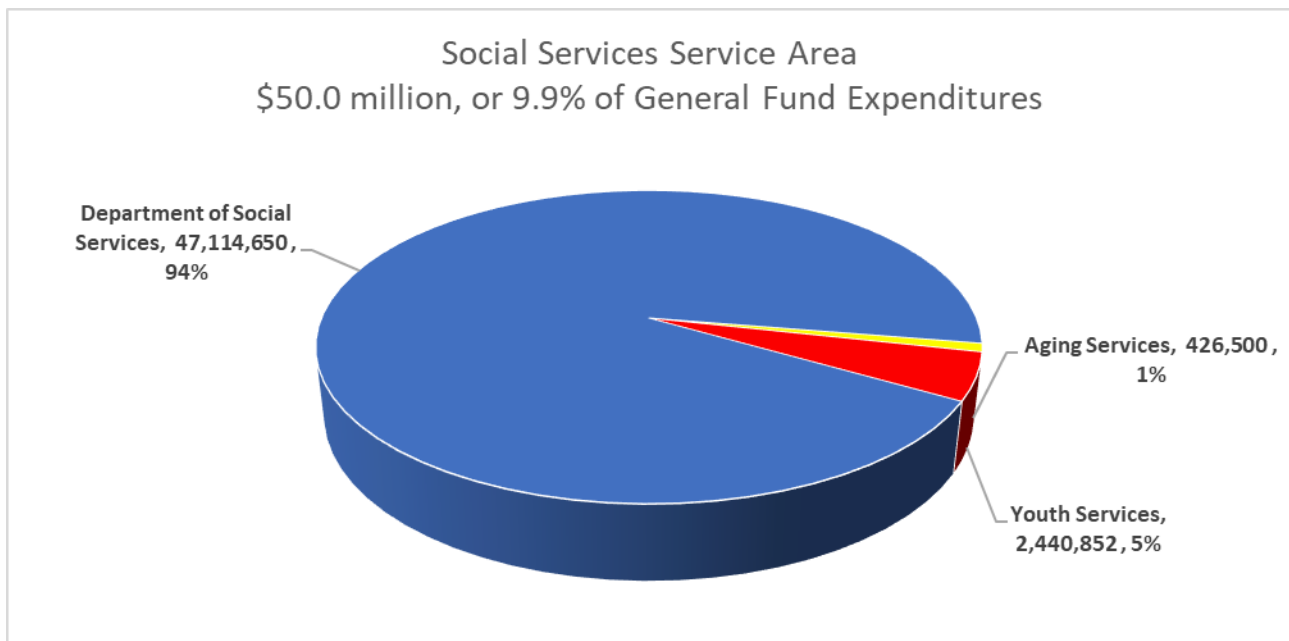
## Public Health

- The FY22 Recommended Budget for Public Health makes up 90.0% of the Health Service Area. For FY22, net County dollars are increasing \$232,270 or 1.7% over the FY21 Adopted Budget. Expenditures are actually increasing \$789,160, offset by increased revenue. Expenditures are increasing primarily in Personal Services, accounting for \$411,917 of the increase.
- The department submitted three Alternate Service Level requests including a request for two Full-Time School Health Nurses to impact the student to nurse ratio within the Winston-Salem/Forsyth County School system, an Environmental Health Specialist, and a Men’s Health Coordinator. Additional information on these requests can be found in the appendices.
- As referenced above in the Behavioral Health Services discussion, the Stepping Up program continues to be funded as does the Polysubstance Health Educator.

## Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 9.9% of the FY22 Recommended Budget, or \$49,982,002. The Department of Social Services (DSS) makes up most (94.3%) of this area.

**Chart 14 - Social Services Service Area - \$50.0 million – 9.9% of General Fund Expenditures**



# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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## Social Services

- The Department of Social Services (DSS) FY22 Recommended Budget reflects a net County dollar increase of \$2,634,762 over the FY21 Adopted Budget. This year-over-year increase is based on expenditure increases of \$2,195,980 and revenue reductions of \$438,782.
- Personal Services increases of \$1,602,524 account for 73.0% of increased expenditures. As mentioned earlier in the Overview, Laserfiche is a significant driver of increased expenditures as well.
- A continuing challenge for DSS is the number of children entering Foster Care, which is intensified by the opioid epidemic. Due to this issue, there is funding in Behavioral Health Services that may be transferred to the Department of Social Services if needed.

## Aging Services

- Aging Services makes up 0.9% of the Social Services Service Area and consists of the County's appropriation for Senior Services' Meals-on-Wheels program, funding to the Shepherd's Center (Winston-Salem and Kernersville), and funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference. For FY22, the Shepherd's Center and Senior Services submitted Alternate Service Level requests for additional County funds, which are discussed in the Alternate Service Level section of the appendices.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

## Youth Services

- Youth Services makes up 4.9% of the Social Services Service Area. Expenditures reflected in this cost center are for payments to youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services net County dollars are increasing \$635,000, or 136.6%, driven by increased lengths of stays for juveniles being held in youth detention centers as well as a reappropriation of funds in FY22 to address gang prevention.
- The County used to operate a youth detention facility that was phased-out in FY16. A lease agreement was executed with the State of North Carolina to operate an Assessment Center for juvenile offenders through a program run by the Methodist Home. With the phase-out of the youth detention facility in the County, Forsyth County youth had been housed primarily in Guilford County's youth detention facility the past three years. During FY21, Forsyth County juveniles have actually had to be housed in other youth detention facilities for the most part as Guilford County has had to use their space for their own juveniles.
- Expenditures in Youth Services are increasing in FY22 for two separate reasons:
  - The first reason is the significant increase in youth detention costs. This has been impacted by the Raise the Age legislation that was implemented in December 2019 as well as the COVID-19 pandemic. With courts either closed or operating on a more limited schedule, the amount of time it has taken to adjudicate cases has increased which has resulted in youth having to be placed in a youth detention facility for longer periods.
  - The second reason is due to the FY21 budget restorations. As mentioned earlier, the Board of Commissioners appropriated additional sales tax revenue in December 2020 and increased funding across most departments as well. Part of the budget restorations earmarked \$400,000 for a gang prevention initiative and these funds were allocated to the Juvenile Crime Prevention Council. After issuing a Request for Proposals for these dollars, it was determined that organizations would more

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

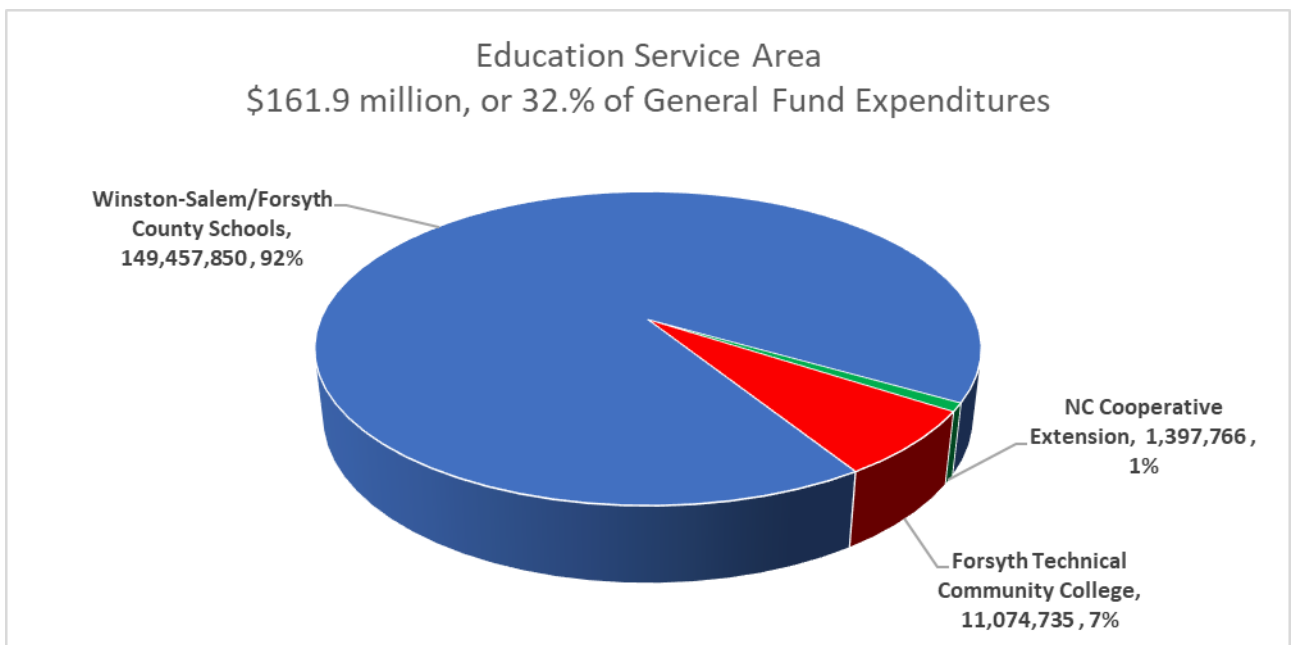
effectively use these dollars over a full year, rather than a shortened timeframe so these dollars are being reappropriated in FY22.

## Education Service Area

The Education Service Area comprises 32.2% or \$161,930,351 of the FY22 Recommended General Fund budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area but the most significant expenditure within this service area is the local appropriation to the Winston-Salem/Forsyth County Schools.

The chart on the following page demonstrates how funding in the education service area is allocated across these three organizations.

**Chart 15 - Education Service Area = \$161.9 million or 32.2% of General Fund Expenditures**



## NC Cooperative Extension

- *Chart 14* illustrates that North Carolina Cooperative Extension accounts for a very small portion (0.9%) of the total appropriation for the Education Service Area (\$161,930,351) for FY22.
- The FY22 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 2.8% or \$25,224 over the FY21 Adopted Budget. This increase is based on increased expenditures of \$66,183, driven by increases in Personal Services as well as Other Contractual Services (where Personal Services costs for send-in employees who are paid through the State of North Carolina are budgeted) as well as Payments to Other Agencies (the payment to the North Carolina Forest Service).
- NC Cooperative Extension submitted one Alternate Service Level request for Full-Time Office Assistant. Additional information on this request can be found in the appendices.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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## Forsyth Technical Community College

- Forsyth Technical Community College (FTCC) represents 6.8% of the Service Area. Net County dollars are increasing \$305,571, or 2.8% in the FY22 Recommended Budget when compared to the FY21 Adopted Budget. Comparing the request to the FY22 Restored Budget (as a result of the midyear budget restorations approved by the Board of Commissioners in December 2020), the request is actually a \$27,496, or 0.3% decrease year-over-year.
- In anticipation of possible increases in personnel-related costs in the State budget, \$316,377 is included in Contingency in Non-Departmental. This has been the practice for the past several years and when the State has decided to fund increases, the County has been well prepared to cover these increases. Because the State did not pass a budget in FY21, the funds that had been held in reserve were not transferred to Forsyth Tech.
- An Alternate Service Level request was submitted that would increase the number of County-paid positions for Forsyth Technical Community College with the addition of five Full-Time Campus Security Officers. Additional information on this request can be found in the appendices.

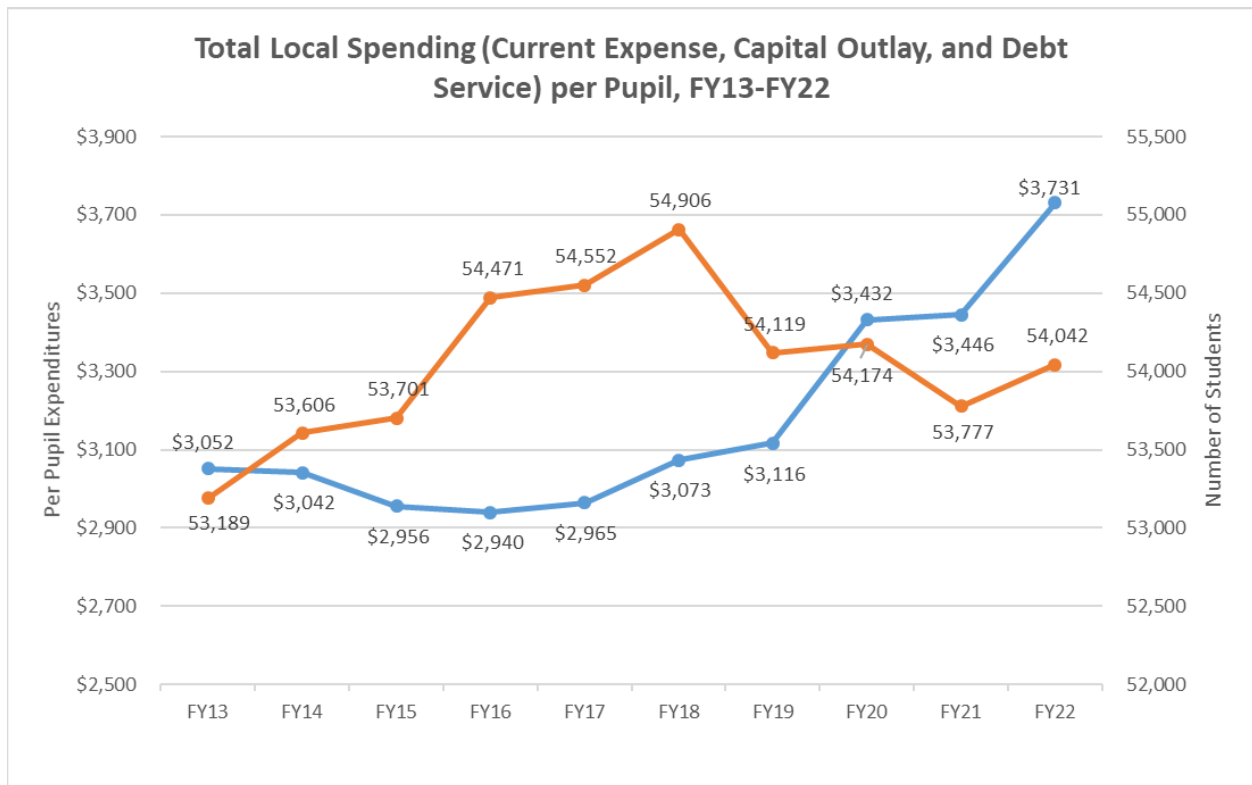
## Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.3% of the Service Area. For the past several years a School Funding Formula has been the basis for establishing the recommended appropriation. The formula results were generated using a combination of an Enrollment Factor and a Resource Factor. In good times, the formula resulted in additional funding for the school system and this funding could be held in their fund balance for when there are downturns in the economy. In addition, the formula was designed to allow the school system to generate enough fund balance to cover the opening of new schools, rather than asking the County for additional resources. Based on questions around the funding formula's ability to provide sufficient funding to WSFCS, a workgroup met to evaluate the effectiveness of the formula during FY21. The workgroup was unable to form a consensus on the extent to which the formula has performed in the past and whether it currently provides an adequate level of funding. Because of the questions around the effectiveness of the formula, as well as the increased resources for both WSFCS and the County, the FY22 Recommended Budget is based on a review of requested increases from WSFCS.
- The actual General Fund expenditures for WSFCS are greater than the \$149.5 million shown in *Chart 9* above. In Debt Service, approximately \$52.2 million of the \$75.2 million Transfer to Capital Reserve Fund is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System and this can be found in the Program Summary in the General Fund section of the budget document.
- The Enrollment Factor used in the formula is based on the Average Daily Membership projection compared to the projected daily membership count for the current fiscal year. The ADM includes students in the school system as well as Charter School students. The Resource Factor takes into account growth in the tax base and collection percentage as well as any growth in projected Sales Taxes. Under the Enrollment Factor, the 40% of budget is the actual percentage of the School System's chart of accounts for which the County is statutorily responsible for funding.
- Per Pupil Spending is used most often when discussing school funding. The FY22 Recommended Budget increases per pupil spending to \$3,731 per pupil (based on a projected average daily membership of 54,042 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

**Graph 1- Ten-year History of Total Local per Pupil Spending**



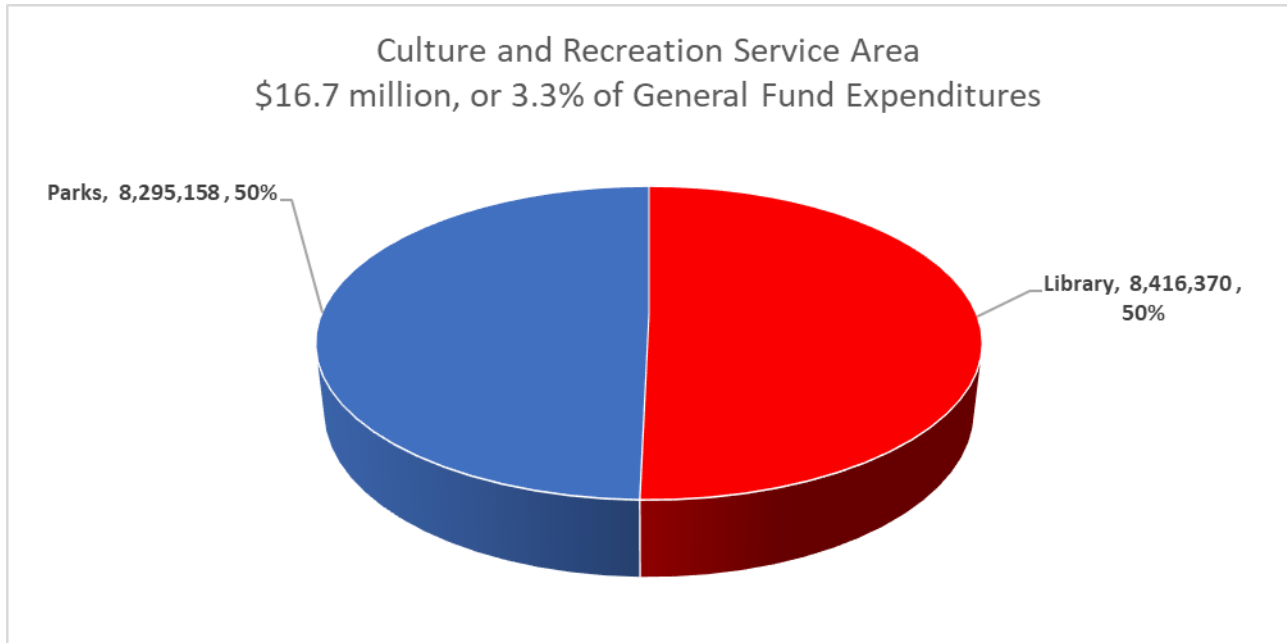
- Additionally, in FY11, Forsyth County Commissioners approved the creation of a Schools Capital Maintenance Capital Projects Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital projects ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual projects ordinance are 2/3rds bonds (issued every other year) and an annual appropriation from the General Fund. For FY22, \$1,735,000 of the Schools appropriation will be transferred to the 2020 Capital Maintenance Projects Ordinance to continue this arrangement.
- The total request from the school system is actually \$153,498,424, leaving a variance of \$4,040,574 and an Alternate Service Level request for the difference is included in the appendices.

## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$16,711,528, or 3.3% of the FY22 Recommended Budget.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 16 - Culture & Recreation Service Area - \$16.7 million - 3.3% of General Fund Expenditures



## Library

- The Library makes up 50.4% of the Culture and Recreation Service Area. The FY22 Recommended Budget for the Library System reflects a net County dollar increase of \$263,331 or 3.4% over the FY21 Adopted Budget. Most of the increase is related to Personal Services.
- The replacement/renovations of the Central, Clemmons, and Kernersville branch libraries continue to be the key items for this department. Construction was completed for the Central library during FY18 and the Kernersville branch was completed and opened in FY19. The Clemmons branch is complete and the grand opening is June 17, 2021. The completion of the Clemmons branch is impacting the FY22 Recommended Budget in various ways, including Personal Services, as a new Full-Time Library Assistant is included in the recommended budget, and in Operating Supplies which includes book supplies.

## Parks

- The Parks Department makes up 49.6% of the Culture and Recreation Service Area in the FY22 Recommended Budget and reflects a \$441,015 net County dollar decrease from the FY21 Adopted Budget.
- Drivers of the net County dollar decrease include Personal Services savings of \$131,764, savings of \$84,000 with Inventory Purchases, and \$89,600 of savings with Claims. These three expenditure categories are decreasing as a result of a contract with TCK Providence, Inc. to allow Providence Kitchen to manage certain activities at Tanglewood Park.
- The County strives to operate Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The chart below demonstrates the enterprise activities at Tanglewood Park.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 17 – Enterprise Activities at Tanglewood Park

Golf		FY19	FY20	FY21	FY21	FY22	FY22
		Actual	Actual	Adopted	Estimate	Request	Recommend
Operations	Expenditures	\$ 1,954,562	\$ 1,785,940	\$ 1,884,661	\$ 1,614,955	\$ 1,797,365	\$ 1,691,965
	Revenues	\$ 1,342,539	\$ 1,897,477	\$ 1,958,220	\$ 1,995,501	\$ 2,013,150	\$ 2,013,150
	Net	\$ (612,023)	\$ 111,537	\$ 73,559	\$ 380,546	\$ 215,785	\$ 321,185
Golf Overhead	Expenditures	\$ 81,575	\$ 100,060	\$ 130,338	\$ 137,861	\$ 134,377	\$ 134,377
Golf Total	Expenditures	\$ 2,036,137	\$ 1,885,999	\$ 2,014,999	\$ 1,752,816	\$ 1,931,742	\$ 1,826,342
	Revenues	\$ 1,342,539	\$ 1,897,477	\$ 1,958,220	\$ 1,995,501	\$ 2,013,150	\$ 2,013,150
	Net	\$ (693,598)	\$ 11,477	\$ (56,779)	\$ 242,685	\$ 81,408	\$ 186,808
Accommodations		FY19	FY20	FY21	FY21	FY22	FY22
		Actual	Actual	Adopted	Estimate	Request	Recommend
Operations	Expenditures	\$ 172,409	\$ 160,746	\$ 180,329	\$ 99,504	\$ 22,300	\$ 22,300
	Revenues	\$ 193,950	\$ 127,110	\$ 149,850	\$ 49,370	\$ 20,500	\$ 22,300
	Net	\$ 21,541	\$ (33,635)	\$ (30,479)	\$ (50,134)	\$ (1,800)	\$ -
Campground	Expenditures	\$ 96,962	\$ 96,975	\$ 110,114	\$ 107,831	\$ 146,900	\$ 146,450
	Revenues	\$ 311,331	\$ 320,713	\$ 315,000	\$ 317,500	\$ 320,000	\$ 320,000
	Net	\$ 214,369	\$ 223,738	\$ 204,886	\$ 209,669	\$ 173,100	\$ 173,550
Accom Overhead		\$ 26,033	\$ 27,101	\$ 37,570	\$ 31,403	\$ 26,181	\$ 26,181
Accommodations Total	Expenditures	\$ 295,404	\$ 284,822	\$ 328,013	\$ 238,738	\$ 195,381	\$ 194,931
	Revenues	\$ 505,281	\$ 447,823	\$ 464,850	\$ 366,870	\$ 340,500	\$ 342,300
	Net	\$ 209,877	\$ 163,002	\$ 136,837	\$ 128,132	\$ 145,119	\$ 147,369
Special Events		FY19	FY20	FY21	FY21	FY22	FY22
		Actual	Actual	Adopted	Estimate	Request	Recommend
Festival of Lights	Expenditures	\$ 511,514	\$ 589,921	\$ 634,418	\$ 599,120	\$ 745,872	\$ 640,872
	Revenues	\$ 758,504	\$ 885,248	\$ 908,900	\$ 900,281	\$ 1,108,900	\$ 1,108,900
	Net	\$ 246,990	\$ 295,327	\$ 274,482	\$ 301,161	\$ 363,028	\$ 468,028
Special Events	Expenditures	\$ 174,703	\$ 156,955	\$ 196,133	\$ 165,221	\$ 187,277	\$ 182,177
	Revenues	\$ 294,556	\$ 190,692	\$ 238,400	\$ 95,000	\$ 239,000	\$ 239,000
	Net	\$ 119,853	\$ 33,737	\$ 42,267	\$ (70,221)	\$ 51,723	\$ 56,823
Pool	Expenditures	\$ 303,581	\$ 259,495	\$ 219,608	\$ 121,074	\$ 319,986	\$ 318,986
	Revenues	\$ 428,528	\$ 287,127	\$ 181,605	\$ 146,000	\$ 362,500	\$ 362,500
	Net	\$ 124,947	\$ 27,633	\$ (38,003)	\$ 24,926	\$ 42,514	\$ 43,514
Tennis	Expenditures	\$ 19,340	\$ 17,088	\$ 17,450	\$ 16,796	\$ 17,700	\$ 17,450
	Revenues	\$ 9,859	\$ 10,811	\$ 13,500	\$ 11,320	\$ 14,000	\$ 14,000
	Net	\$ (9,481)	\$ (6,277)	\$ (3,950)	\$ (5,476)	\$ (3,700)	\$ (3,450)
Seasonal Overhead		\$ 89,341	\$ 92,827	\$ 110,770	\$ 90,974	\$ 113,875	\$ 108,875
Special Events Total	Expenditures	\$ 1,098,479	\$ 1,116,286	\$ 1,178,379	\$ 993,185	\$ 1,384,710	\$ 1,268,360
	Revenues	\$ 1,491,447	\$ 1,373,878	\$ 1,342,405	\$ 1,152,601	\$ 1,724,400	\$ 1,724,400
	Net	\$ 392,968	\$ 257,592	\$ 164,026	\$ 159,416	\$ 339,690	\$ 456,040
Total Enterprise		FY19	FY20	FY21	FY21	FY22	FY22
		Actual	Actual	Adopted	Estimate	Request	Recommend
	Expenditures	\$ 3,430,020	\$ 3,287,107	\$ 3,521,391	\$ 2,984,739	\$ 3,511,833	\$ 3,289,633
	Revenues	\$ 3,339,267	\$ 3,719,178	\$ 3,765,475	\$ 3,514,972	\$ 4,078,050	\$ 4,079,850
	Net	\$ (90,753)	\$ 432,071	\$ 244,084	\$ 530,233	\$ 566,217	\$ 790,217

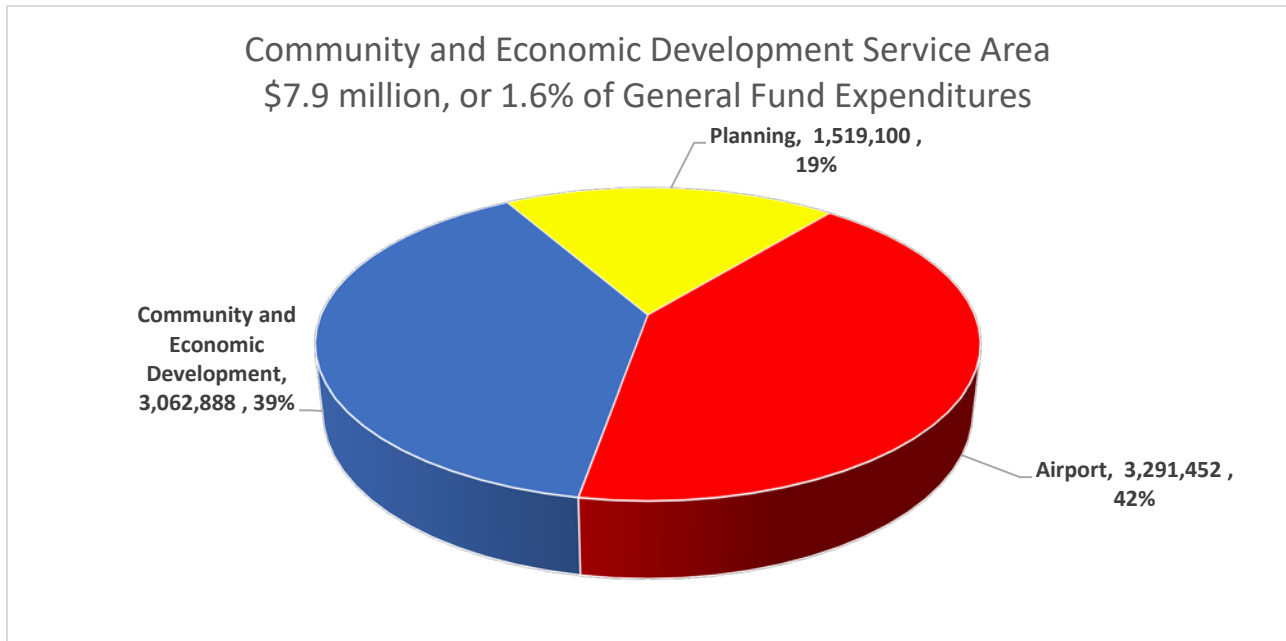


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Community & Economic Development Service Area

The Community & Economic Development Area consists of Community and Economic Development, Planning, and the Smith Reynolds Airport. This service area makes up \$7,873,440, or 1.6% of General Fund expenditures in the FY22 Recommended Budget.

**Chart 18 - Community & Economic Development - \$7.9 million - 1.6% of General Fund Expenditures**



### Community and Economic Development

- Community and Economic Development makes up 38.9% of this Service Area. The FY22 Recommended Budget for Community and Economic Development reflects a net County dollar decrease of \$594,381, driven largely by reduced Payments to Other Agencies.

### Planning & Community Development

- There is an increase of \$62,240 or 4.3% in expenditures for Planning in the FY22 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

### Airport

- In Fiscal Year 2019, the Board of Commissioners voted to transition the Smith Reynolds Airport to a County department in an effort to provide assistance in realizing better efficiencies of operations and make it more of an economic development driver for the area.
- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$3,291,452 for FY22.
- Expenditures are budgeted at \$3,291,452 as well, although this includes a Budget Reserve of \$1,315,841 to account for expenditures budgeted lower than projected revenue. These funds will be held in fund balance and transferred to the Smith Reynolds Airport Capital Projects Ordinance to assist with matching fund

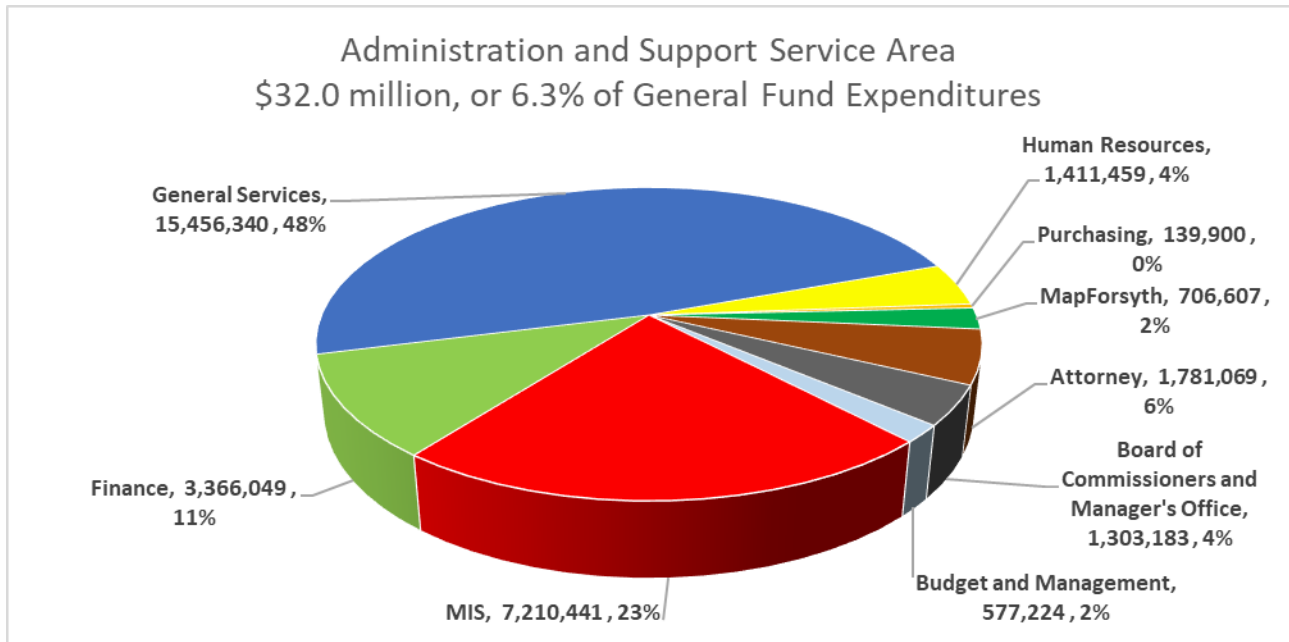
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

requirements for grants. Additionally, the Federal Aviation Administration prohibits the use of airport revenue for purposes other than an airport’s capital or operating costs.

## **Administration & Support Service Area**

The Administration and Support Service Area is comprised of the following departments: Budget & Management, Management Information Services (MIS), Finance, General Services, Human Resources, Purchasing, MapForsyth, County Attorney, and County Manager & Commissioners. This service area comprises \$31,952,272 or 6.3% of the FY22 Recommended Budget.

**Chart 19 - Administration & Support Service Area - \$32.0 million – 6.3% of General Fund Expenditures**



## **Budget and Management**

- Budget and Management makes up 1.8% of the Administration and Support Service Area. The FY22 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$35,993 or 6.7% over the FY21 Adopted Budget. The increase is driven by Other Purchased Services for potential contracted services in FY22.

## **Management Information Systems (MIS)**

- The MIS FY22 Recommended Budget reflects a net County dollar increase of \$587,478 or 8.9% over the FY21 Adopted Budget.
- The increase in net County dollars is driven by increases in Telephone costs and increases in Small Equipment. Purchased Property Services is increasing as well. These increases in expenditures are offset by a decrease in Personal Services.
- The cost of the new Enterprise Resource Planning system is not in the MIS budget but is reflected in the Finance Department’s FY22 Recommended Budget.

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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## **Finance**

- Finance makes up 10.5% of the Administration and Support Service Area. The FY22 Recommended Budget for the Finance department reflects a net County dollar increase of \$681,973 or 27.8% over the FY21 Adopted Budget.
- The significant increase to Finance's budget in FY22 is driven by the new Enterprise Resource Planning system the Board of Commissioners approved in FY21. As part of this new system, the software costs are increasing significantly and while these will be offset by decreases in other software costs, both systems will run concurrently in FY22, meaning these decreases will not be effective in FY22.
- Finance submitted an Alternate Service Level request for one Full-Time Risk Management Analyst position. Additional information on this request can be found in the appendices.

## **General Services**

- The FY22 Recommended Budget for General Services reflects a net County dollar increase of \$348,168 or 2.6% over the FY21 Adopted Budget.
- Significant drivers of this increase are related to increases in Personal Services of \$194,171 and increases in Energy costs of \$296,785. Energy cost increases are driven by an increase in the Gasoline budget of \$320,420. This is largely due to the Winston-Salem/Forsyth County School System beginning to fuel vehicles at the County's Automotive Service facility (reimbursed to the County) as well as anticipated increases in fuel costs overall.

## **Human Resources**

- Human Resources makes up 4.4% of the Administration and Support Service Area and reflects an \$86,604, or 6.5% increase over the FY21 Adopted Budget. This increase is driven by increases in Personal Services (\$29,579), Other Purchased Services (\$41,170) due to the shifting of the Mark III contract from Finance to HR, and Travel (\$11,985).

## **Purchasing**

- Purchasing is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement where the County pays a portion of this department's costs based on a percentage of work completed by the Purchasing Department compared to the amount of work performed for the City of Winston-Salem.
- Expenditures are decreasing by \$2,410 in FY22.

## **MapForsyth**

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement. Revenue from the City of Winston-Salem will offset approximately 35% of costs. The net County dollar change in the FY22 Recommended Budget is an increase of \$23,460 or 5.2%.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Attorney

- The net County dollar impact for FY22 for the Attorney's Office is decrease of \$4,452, or 0.3%. This decrease is driven by reductions in Personal Services due to the retirement of two employees in FY21.

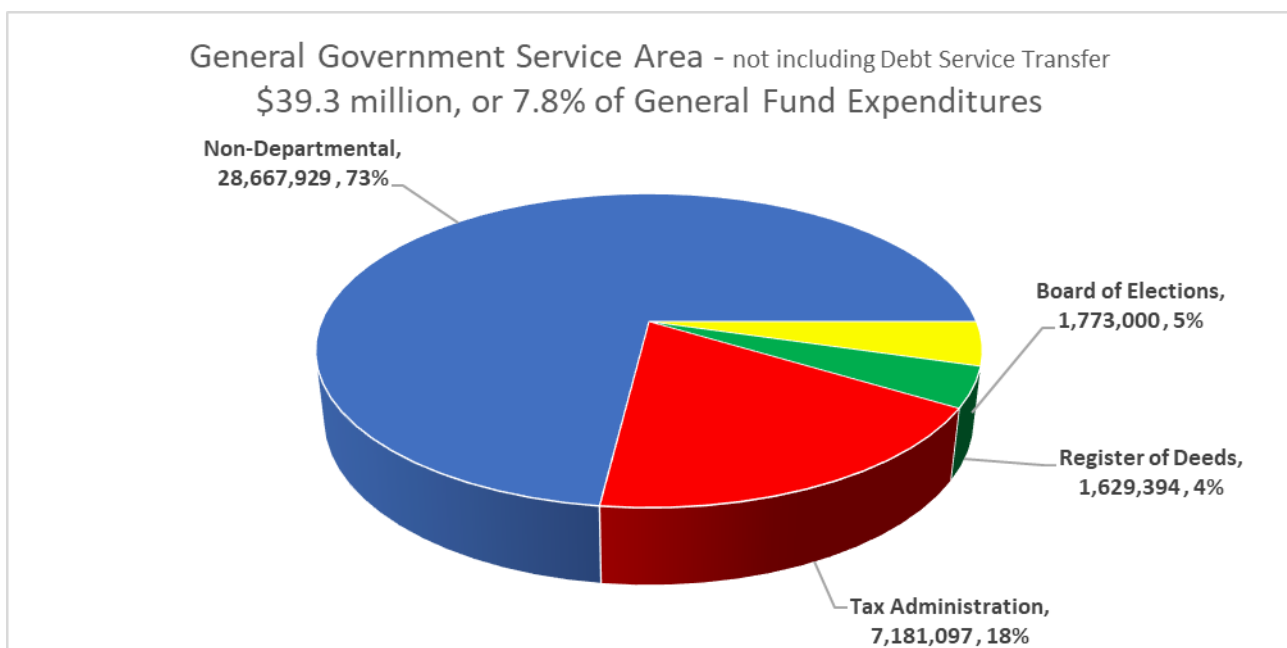
## County Commissioners/Manager

- The FY22 Recommended Budget reflects a net County dollar increase of \$87,625 or 7.2% over the FY21 Adopted Budget. This increase is driven by increases in Personal Services of \$39,323, increases in Other Purchased Services of \$24,800 (for the new Agenda Management Program), and increases in Travel of \$19,360.
- There are three Alternate Service Level requests associated with the County Commissioners and Manager's Office. There is a request for \$60,000 to continue a contract with a lobbyist, a request for a Marketing Department, and a request for the development of an internship program. Additional information on these requests can be found in the appendices.

## General Government Service Area

The General Government Service Area includes of the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$39,251,420, or 7.8% of the FY22 Recommended Budget. If the Transfer to the Capital Reserve Fund is included, this area comprises \$114,413,944, or 22.7% of the FY22 Recommended Budget.

**Chart 20 - General Government Service Area - \$39.3 million –7.8% of General Fund Expenditures**



## Board of Elections

- The Board of Elections makes up 4.5% of the General Government Service Area. Net County dollars are decreasing \$115,188, or 6.4% from the FY21 Adopted Budget.
- There will be two elections in FY22 – Municipal General Elections in November 2021 and a Countywide Primary in March 2022. Municipal elections are fully reimbursed by municipalities so the November 2021

# **OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS**

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elections will be offset with revenue. However, because the Countywide Primary requires all 101 precincts to be open, there is no reimbursement to the County for the March 2022 election.

## **Register of Deeds**

- The FY22 Recommended Budget for the Register of Deeds office is a net County dollar decrease of \$966,513 or 39.4% from the FY21 Adopted Budget, driven by increased revenue related to Excise Stamps and Recording Fees as well as additional Automation Fund Balance being appropriated.

## **Tax Administration**

- For the FY22 Recommended Budget, net County dollars are decreasing \$128,388, or 2.1%, driven by decreases in Other Purchased Services due to a decrease in a contract with CoreLogics, Inc. (used for its Marshall & Swift Valuation service).

## **Non-Departmental**

- This is an organizational unit set up to account for county-wide expenses and revenue not related to any particular department. In addition, most transfers out of the General Fund are captured in Non-Departmental as well. As mentioned earlier, the Transfer to the Capital Reserve Fund is the primary reason for the change in net County dollars.
- An offset for Salary Savings or salary slippage is included here. Salaries are budgeted at 100% even though there will be vacancies during the year. To account for vacancies, Salary Savings are budgeted at negative \$3,000,000.
- Also included in Non-Departmental are costs associated with county-wide performance adjustments, unemployment costs, Retiree Hospitalization costs, funds for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.
- The most significant change for FY22 is the inclusion of \$18,194,145 of American Rescue Plan Act funding that has been calculated as what Forsyth County can claim as revenue loss due to the COVID-19 pandemic. Again, staff is recommending to split this amount over three years, meaning the Board of Commissioners can fund \$6,064,715 of additional requests in FY22, while reserving the remaining \$12,129,430 for FY23 and FY24.

## **Special Appropriations**

Special Appropriations consists of funding to various community agencies by the County and represents 0.3% of the FY22 Recommended Budget.

There used to be a formal process to apply for funding from the County but that process was abandoned several years ago. In an effort to make the process more uniform and gather more consistent information from agencies requesting funding, an application was put on the County's website for organizations to complete. As a result, there were more applications for Special Appropriations than in prior years. Typically, these requests are not included in the Manager's recommended budget unless they have received funding for two consecutive years and that process was followed this year as well. Therefore, if a department receives the same level of funding for two consecutive years, that is the funding level that is included in the Manager's Recommended Budget. Requests above the Manager's recommendation are left for the Board of Commissioners to approve.

# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Summary

There is a benefit of looking at changes to County dollars on a departmental basis to better understand changes to the annual budget. The charts on the next page demonstrate the ten largest increases in net County dollars and the decreases in net County dollars.

**Chart 21 - Top Ten Net County Dollar Increases**

Top Ten County Dollar Increases		FY21 to FY22	
Department	\$ Change	% Change	
Winston-Salem/Forsyth County Schools	11,067,320	8.0%	
Transfer to Capital Reserve Fund - Debt	8,580,049	12.9%	
Sheriff	2,848,284	5.5%	
Social Services	2,634,762	15.1%	
Emergency Services	1,007,569	12.9%	
Finance	681,973	27.8%	
Youth Services	635,000	136.6%	
Management Information Services	587,478	8.9%	
Environmental Assistance and Protection	482,322	43.2%	
General Services	348,168	2.5%	

- From the chart above, the top five increases reflect the County's commitment to its core mission to provide a community that is educated, safe, and pleasant in which to live.

**Chart 22 – Top Ten Net County Dollar Decreases**

County Dollar Decreases		FY21 to FY22	
Department	\$ Change	% Change	
Non-Departmental	(28,189,789)	-7.7%	
Register of Deeds	(966,513)	-39.4%	
Community and Economic Development	(594,381)	-16.6%	
Parks	(441,015)	-11.5%	
Tax Administration	(128,388)	-2.1%	
Board of Elections	(115,188)	-6.4%	
Behavioral Health	(32,996)	-1.3%	
Attorney	(4,452)	-0.2%	
Purchasing	(2,410)	-1.7%	

As reflected in many of the charts and throughout this overview, the FY22 Budget was developed carefully with an acknowledgment of departmental needs to deliver critical County services.

Department managers and staff should be commended in their continued efforts to provide excellent customer service at the same high level within available resources. The FY22 Recommended Budget outlines how the County will provide services and carry out the mission of cooperatively supporting and maintaining a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.



## FUTURE BUDGET PROJECTIONS

	FY 2022	FY 2023	FY 2024
	<u>Recommended</u>	<u>Projection</u>	<u>Projection</u>
<b>Expenditures</b>	(revaluation)		
Public Safety	86,454,934	88,616,307	90,831,715
Environmental Management	2,997,380	3,041,652	3,086,579
Health	29,635,351	30,376,235	30,175,359
Social Services	49,982,002	51,231,552	52,417,424
Education	161,930,351	165,978,610	170,128,075
Culture and Recreation	16,711,528	17,045,759	17,360,004
Community & Economic Development	7,873,440	8,070,276	8,551,332
Administration and Support	31,952,272	32,554,381	33,167,836
General Government	39,251,420	38,438,199	37,641,826
Debt Service	75,162,524	77,394,552	83,255,152
Special Appropriations	1,315,520	1,341,830	1,368,667
<b>Total Expenditures</b>	<b>503,266,722</b>	<b>514,089,352</b>	<b>527,983,968</b>
<b>Revenues</b>			
Public Safety	21,685,542	22,093,719	22,509,578
Environmental Management	1,019,630	1,089,604	1,164,380
Health	12,900,684	13,158,698	13,421,872
Social Services	28,319,638	28,744,433	29,175,599
Education	483,913	486,333	488,764
Culture and Recreation	5,391,063	5,444,974	5,499,423
Community & Economic Development	3,372,826	3,423,418	3,474,770
Administration and Support	1,913,033	1,969,171	2,026,957
General Government	428,180,393	437,679,004	450,222,625
<b>Total Revenues</b>	<b>503,266,722</b>	<b>514,089,352</b>	<b>527,983,968</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	291,205,712	297,437,514	303,802,677
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,055,000	1,245,000	1,300,000
Sales Taxes	92,868,239	95,189,945	97,569,694
Earnings on Investments	350,000	375,000	400,000
Fund Balance Appropriated	11,885,069	14,889,391	15,103,041
<b>Total Primary County Dollars</b>	<b>399,414,020</b>	<b>411,186,850</b>	<b>420,225,411</b>
<b>Debt Information</b>			
General Fund Projections includes CIP Debt Service	503,266,722	514,089,352	527,983,968
<b>Debt Service % of Budget</b>	<b>14.9%</b>	<b>15.1%</b>	<b>15.8%</b>



**FUTURE BUDGET PROJECTIONS****GENERAL FUND**

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
<b>Expenditures</b>		(revaluation)	
Public Safety	93,102,508	95,430,071	97,815,822
Environmental Management	3,132,169	3,178,432	3,225,379
Health	29,975,811	29,777,583	29,580,666
Social Services	53,630,745	54,872,152	56,142,294
Education	174,381,277	178,740,809	183,209,329
Culture and Recreation	17,680,043	18,005,982	18,337,929
Community & Economic Development	9,061,063	9,601,179	10,173,490
Administration and Support	33,792,851	34,429,644	35,078,436
General Government	36,861,952	36,098,236	35,350,343
Debt Service	81,801,392	79,623,045	78,388,490
Special Appropriations	1,396,040	1,423,961	1,452,440
<b>Total Expenditures</b>	<b>534,815,852</b>	<b>541,181,093</b>	<b>548,754,619</b>
<b>Revenues</b>			
Public Safety	22,509,578	23,364,927	23,804,714
Environmental Management	1,244,288	1,329,679	1,420,931
Health	13,690,309	13,964,115	14,243,398
Social Services	29,613,233	30,057,432	30,508,293
Education	491,208	493,664	496,132
Culture and Recreation	5,554,418	5,609,962	5,666,061
Community & Economic Development	3,526,891	3,579,795	3,633,491
Administration and Support	2,086,438	2,147,665	2,210,689
General Government	456,099,490	460,633,854	466,770,910
<b>Total Revenues</b>	<b>534,815,852</b>	<b>541,181,093</b>	<b>548,754,619</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	310,304,054	316,944,561	323,727,175
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,325,000	1,350,000	1,400,000
Sales Taxes	100,008,936	102,509,159	105,071,888
Earnings on Investments	425,000	450,000	475,000
Fund Balance Appropriated	15,324,825	15,554,948	15,793,624
<b>Total Primary County Dollars</b>	<b>429,437,815</b>	<b>438,858,669</b>	<b>448,517,687</b>
<b>Debt Information</b>			
General Fund Projections includes CIP Debt Service	534,815,852	541,181,093	548,754,619
<b>Debt Service % of Budget</b>	<b>15.3%</b>	<b>14.7%</b>	<b>14.3%</b>

## EXPENDITURES

### General Assumptions

For FY22 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY22, an average of 2.58% for performance adjustments is included in the recommended budget. Employee health insurance is budgeted in all departments. The County contribution to the Local Government Retirement System is projected to reflect an increase in rate for General Employees & Law Enforcement Employees. General Employees retirement rate is 11.35% while the retirement contribution rate for Law Enforcement employees increases to 12.10%. For FY22 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 5% increase in benefit related costs (health, dental, retirement).

**Non-Personnel Related for County Departments:** Except as noted below, 2.5% per year are assumed for all years after FY22.

**Capital Improvement Plan** - per Plan as described in CIP section of this document.

Assumptions which differ from the above are as follows:

### *Assumptions for Public Safety Service Area*

#### Sheriff

Based on General Assumptions at the beginning of this section.

#### **FY22 & Beyond**

The Sheriff's Office requested 26 new full-time positions, three new part-time positions, and the reclassification of four existing part-time positions to full-time as part of 16 Alternate Service Level requests, none of which are included in the FY22 Recommended Budget. The expansion of the School Resource Officer program is included in the FY22 Recommended Budget and this accounts for the increase in the number of positions within the Sheriff's Office.

#### Emergency Services

The FY22 Recommended Budget continues to include funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services. The expanded program includes a Full-Time MIH Coordinator and eight Full-Time Paramedics.

#### **FY22 & Beyond**

The department submitted three Alternate Service Level requests to increase staffing levels for Fire and Emergency Medical Services operations.

Based on General Assumptions at the beginning of this section.

#### **Future Discussion**

The County commissioned a study of the Fire Tax Districts and fire service delivery that was completed in FY17. Several recommendations were made and County staff is working closely with the Fire Chiefs of the Volunteer Fire Departments that serve the Fire Tax Districts to implement several of these recommendations. An overlay district has been approved by the Board of Commissioners to assist with offering support to Volunteer Fire Departments through Truck 109, 209, and 309 (Fire Suppression).

## ***Assumptions for Public Safety Service Area Continued***

### **Court Services**

**FY22 & Beyond** The FY22 Recommended Budget continues funding for the Bridges to HOPE Family Justice Center of Forsyth County which is staffed by five positions.

## ***Assumptions for Health Service Area***

### **Behavioral Health**

The County signed a Memorandum of Understanding with Cardinal Innovations Healthcare that recognizes the County's funding allocation of \$4,026,677 for the direct provision of mental health, substance abuse, and developmental disability services. This was the result of the State's effort to reduce the number of behavioral health managed care organizations that saw CenterPoint Human Services merge with Cardinal.

**FY22 & Beyond** Cardinal has encouraged its member counties to self-direct its allocations for services as the counties deem appropriate. While it is assumed that the allocation for Behavioral Health Services will remain at \$4,026,677, the allocation of those funds may change year to year. The FY22 allocation is discussed in the General Fund section of the Recommended Budget.

The County began the process of disengaging with Cardinal in March 2021 after Cardinal failed to provide County residents with the services they are entitled to receive. As part of this process, the County has selected to engage with Partners Behavioral Health Management to manage behavioral health services but this plan is subject to approval by the Secretary of the North Carolina Department of Health and Human Services.

### **Public Health**

**FY22 & Beyond** The Department of Public Health has been awarded several million dollars since the onset of the COVID-19 pandemic and continues to manage these funds to efficiently provide testing and vaccination services for all citizens.

**Future Discussion** In October 2018, the Centers for Medicare and Medicaid Services approved the modifications North Carolina proposed to implement to its Medicaid Transformation program. The state aims to transition 80 percent of Medicaid beneficiaries to managed care. The State has announced which managed care organizations will run the state's Prepaid Health Plans. Medicaid Transformation will have a significant impact on Forsyth County's Department of Public Health.

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**Assumptions for Social Service Area**

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**Department of Social Services**

**FY22 & Beyond** DSS continues to provide exceptional service and meeting/exceeding mandated performance requirements and administrative responsibilities with regard to all Social Services programs.

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**Assumptions for Education Service Area**

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**Winston-Salem/Forsyth County School System**

**FY22** The FY22 Recommended Budget for the Winston-Salem/Forsyth County School System includes increased funding primarily due to the successful Article 46 Sales Tax Referendum. A funding formula has been used in the past to determine the County funding level based on a combination of Resource and Enrollment factors. The student growth estimate comes from the NC Department of Public Instruction. The Resource factor includes projected growth or declines in the County's ad valorem taxes and sales taxes. Based on questions around the funding formula's ability to provide sufficient funding to WSFCS, a workgroup met to evaluate the effectiveness of the formula during FY21. The workgroup was unable to form a consensus on the extent to which the formula has performed in the past and whether it currently provides an adequate level of funding. Because of the questions around the effectiveness of the formula, as well as the increased resources for both WSFCS and the County, the FY22 Recommended Budget is based on a review of requested increases from WSFCS.

**FY22 & Beyond** A decision is necessary as to whether both WSFCS and the County would like to continue funding based on a formula.

**FY23** The Capital Improvement Plan also includes \$8.5 million per year of 2/3rds bonds being issued every other year. In addition, there is a \$1.735 million General Fund transfer each fiscal year to assist in providing additional funding for life cycle maintenance projects.

**Forsyth Technical Community College**

**FY21 & Beyond** Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

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**Assumptions for Culture & Recreation Service Area**

**Library**

**FY22 & Beyond** The Library opened its renovated Central Library in early FY18. The Kernersville Branch Library was completed during FY19. The Clemmons Branch was completed in FY21 with a grand opening expected before July 1, 2021. As such, a new position for Clemmons has been included in the FY22 Recommended Budget.

**Parks & Recreation**

**FY22 & Beyond** Parks has entered into a contract with TCK Providence, Inc., leasing the Tanglewood Park Clubhouse (Banquet Kitchen, Ballroom, and Grill only), Manor House, Guest House, Lodge Apartment, and Cottages, and Pool Concessions which will allow Providence to manage these activities moving forward. This resulted in the elimination of one full-time position and nine part-time positions.

**REVENUES**

**Assumptions for Public Safety Service Area**

**Emergency Medical Services**

**All Years** EMS fees are adjusted regularly to reflect costs.

**Assumptions for Health Service Area**

**All Years** For the most part, Public Health revenues are state and federal based to offset program expenses. Revenues are assumed to increased slightly less than Expenditures increase.

**Assumptions for Social Services Service Area**

**All Years** For the most part, Social Services revenues are state and federal based to offset program expenses. Revenues are assumed to increased slightly less than Expenditures increase.

**Assumptions for General Government Service Area**

**Non-Departmental**

**FY22 & Beyond** Current Year Property Taxes – Tax revenue on real and personal property. The amount required each year is determined by taking the difference between projected expenditures, less the total of all other revenues and appropriated fund balance. The tax rate is then determined by taking this amount, and dividing it by the amount per penny the tax base supports. The ad valorem rate for FY22 is recommended at 68.88 cents per \$100 valuation, which is the revenue neutral rate, plus 2.6 cents as part of the planned increase related to the 2016 bond referendum. One penny equivalent for FY22 is \$4,227,725.

Other Ad Valorem Taxes - Prior year taxes and interest on delinquent taxes.

Sales Taxes – 0% growth over FY21 Estimate included in FY22 Recommended Budget. Assumes 2.5% growth due to overall economic activity for FY23 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

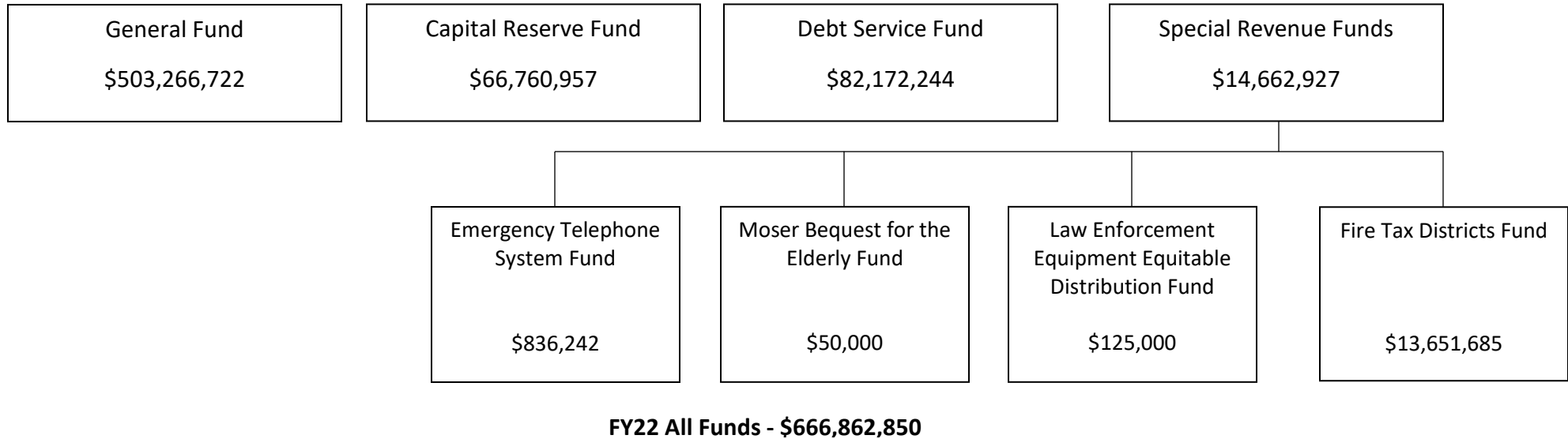
**All Years** Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's budget. Since our goal for this percentage is 14%, as the budget grows, the unreserved fund balance also needs to grow. Each year, it is assumed we will collect approximately 99% of revenue budgeted, and spend 96% of most expenditure accounts (excluding Schools, FTCC, and Debt). It is the County's policy to allocate any Fund Balance over 14% to Pay-Go projects.

## ***Assumptions for Debt Service***

### **Debt Service**

**All Years** Debt Service Fund revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds and a Transfer from the Capital Reserve Fund which is funded by Ad Valorem Revenue and Debt Leveling Plan reserves set up to level out the education debt from the Fall 2006 referendum for Schools (\$250 million) and Forsyth Technical Community College (\$25 million) and the Fall 2008 referendum for Educational Facilities Bonds (\$62.5 million), the 2010 Library Bonds, the 2016 Public Improvement bonds for WSFCS, FTCC, and Parks, and Limited Obligation Bonds for construction of a new courthouse facility.

## Forsyth County Annually Appropriated Funds



- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Capital Reserve Fund serves as a safe harbor for resources to be used to pay debt service on future bonds yet to be issued, funding of “pay-as-you-go” capital projects, funding of capital reserves for future capital projects, or other similar purposes.
- The Debt Service Fund is used for debt service expenditures.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County’s twenty-two fire tax districts, three service districts, and County Overlay District.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff’s Department.
- The Emergency Telephone System Fund is used to account for the \$0.65 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

# SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$20.26 million in Fund Balance has been appropriated with \$6.5 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 or 2008 Educational Facilities bond referendums, the 2010 Library bond referendum, and the 2016 Public Improvement bond referendum for the Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and Parks.

## Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>Capital Reserve Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
<b>Revenues</b>	<b>469,873,440</b>	<b>13,350,759</b>	<b>338,146</b>	<b>500</b>	<b>22,000</b>	<b>-</b>	<b>1,195,146</b>	<b>484,779,991</b>
Ad Valorem Taxes	293,255,712	10,676,345	-	-	-	-	-	303,932,057
Sales Taxes	92,868,239	2,674,414	-	-	-	-	-	95,542,653
Other Taxes	1,055,000	-	-	-	-	-	-	1,055,000
Licenses & Permits	850,100	-	-	-	-	-	-	850,100
Intergovernmental	43,251,093	-	338,146	-	20,000	-	1,195,146	44,804,385
Charges for Services	26,242,731	-	-	-	-	-	-	26,242,731
Earnings on Investments	350,000	-	-	500	2,000	-	-	352,500
Other Revenues	12,000,565	-	-	-	-	-	-	12,000,565
<b>Expenditures</b>	<b>503,266,722</b>	<b>13,651,685</b>	<b>836,242</b>	<b>50,000</b>	<b>125,000</b>	<b>62,001,535</b>	<b>82,172,244</b>	<b>662,103,428</b>
Public Safety	86,454,934	13,651,685	836,242	-	125,000	-	-	101,067,861
Environmental Management	2,997,380	-	-	-	-	-	-	2,997,380
Health	29,635,351	-	-	-	-	-	-	29,635,351
Social Services	49,982,002	-	-	50,000	-	-	-	50,032,002
Education	160,195,351	-	-	-	-	-	-	160,195,351
Culture & Recreation	16,711,528	-	-	-	-	-	-	16,711,528
Community & Economic Development	7,821,250	-	-	-	-	-	-	7,821,250
Administration & Support	31,952,272	-	-	-	-	-	-	31,952,272
General Government	41,038,610	-	-	-	-	-	-	41,038,610
Debt	75,162,524	-	-	-	-	62,001,535	82,172,244	219,336,303
Special Appropriations	1,315,520	-	-	-	-	-	-	1,315,520
<b>Revenues Over/(Under) Expenditures</b>	<b>(33,393,282)</b>	<b>(300,926)</b>	<b>(498,096)</b>	<b>(49,500)</b>	<b>(103,000)</b>	<b>(62,001,535)</b>	<b>(80,977,098)</b>	<b>(34,344,804)</b>
<b>Other Financing Sources/(Uses)</b>								
<b>Operating Transfers In</b>								
Fire Tax Districts	2,674,414	-	-	-	-	-	-	2,674,414
Law Enforcement Equitable Distribution	125,000	-	-	-	-	-	-	125,000
Capital Reserve Fund	-	-	-	-	-	-	77,327,098	77,327,098
State Lottery Proceeds	-	-	-	-	-	-	3,650,000	3,650,000
General Fund	-	-	-	-	-	66,760,957	-	66,760,957
Pandemic Response Special Revenue Fund	18,194,145	-	-	-	-	-	-	18,194,145
<b>Total Operating Transfers In</b>	<b>20,993,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,760,957</b>	<b>80,977,098</b>	<b>168,731,614</b>
<b>Operating Transfers to General Fund</b>	<b>-</b>	<b>(2,674,414)</b>	<b>-</b>	<b>-</b>	<b>(125,000)</b>	<b>-</b>	<b>-</b>	<b>(2,799,414)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(12,399,723)</b>	<b>(300,926)</b>	<b>(498,096)</b>	<b>(49,500)</b>	<b>(103,000)</b>	<b>4,759,422</b>	<b>-</b>	<b>131,587,396</b>



# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

## All Funds

	FY 19-20 ACTUAL	FY 20-21		REQUEST	FY 21-22 RECOMM.	ADOPTED
		ORIGINAL	ESTIMATE			
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	291,138,751	291,194,495	293,490,283	331,104,248	303,932,057	-
Sales Taxes	70,352,709	71,478,152	94,095,633	95,542,653	95,542,653	-
Occupancy Tax	719,675	655,000	500,000	655,000	655,000	-
Gross Receipts	441,334	375,000	413,501	400,000	400,000	-
<b>Total Taxes</b>	<b>362,652,469</b>	<b>363,702,647</b>	<b>388,499,417</b>	<b>427,701,901</b>	<b>400,529,710</b>	-
Licenses & Permits	950,622	825,100	955,167	850,100	850,100	-
Intergovernmental	42,166,282	42,743,004	44,440,409	43,990,871	43,251,093	-
Charges for Services	24,201,589	24,397,097	22,290,054	25,755,567	26,242,731	-
Interest Earnings	2,547,733	351,000	369,411	352,500	352,500	-
Other Revenue	11,401,937	11,347,378	10,103,593	12,495,278	12,498,661	-
Operating Transfers In	3,593,266	2,986,564	2,309,442	21,508,213	21,508,213	-
Fund Balance	-	13,792,869	798,005	12,383,165	12,383,165	-
<b>Total Revenue</b>	<b>447,513,898</b>	<b>460,145,659</b>	<b>469,765,498</b>	<b>545,037,595</b>	<b>517,616,173</b>	-
Beginning Fund Balance	157,653,496	138,110,129	138,110,129	161,861,516	161,861,516	-
<b>Total Available Resources</b>	<b>605,167,394</b>	<b>598,255,788</b>	<b>607,875,627</b>	<b>706,899,111</b>	<b>679,477,689</b>	-
<b><u>Expenditures</u></b>						
Public Safety	79,679,597	91,952,351	82,102,484	106,767,424	98,268,447	-
Environmental						
Management	2,783,334	2,740,544	2,815,918	3,083,294	2,997,380	-
Health	24,840,291	28,838,287	27,249,289	31,961,202	29,635,351	-
Social Services	41,841,333	46,938,052	46,014,240	51,297,002	49,982,002	-
Education	143,832,439	148,756,277	151,552,397	164,883,039	160,195,351	-
Culture & Recreation	15,153,618	16,464,488	14,716,518	17,812,144	16,711,528	-
Community & Economic						
Development	7,183,563	7,584,047	7,184,220	7,840,165	7,821,250	-
Administration & Support	28,813,182	29,632,971	28,588,467	32,937,434	31,952,272	-
General Government	13,601,878	11,122,782	12,898,395	38,191,515	35,851,420	-
Special Appropriations	1,161,593	1,018,475	1,647,845	7,389,227	1,315,520	-
Operating Transfers Out	3,206,938	2,628,300	2,241,906	2,799,414	2,799,414	-
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only						
Prog	1,068	50,000	-	50,000	50,000	-
Other Financing Uses	8,957,448	3,232,588	3,384,558	3,387,190	3,387,190	-
Debt	96,386,504	66,582,475	66,136,581	75,162,524	75,162,524	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<b>Total Expenditures/Uses</b>	<b>467,442,786</b>	<b>459,341,637</b>	<b>446,532,818</b>	<b>545,361,574</b>	<b>517,929,649</b>	-
Ending Fund Balance	137,724,608	138,914,151	161,342,809	161,537,537	161,548,040	-
<b>Total Commitments &amp; Fund Balance</b>	<b>605,167,394</b>	<b>598,255,788</b>	<b>607,875,627</b>	<b>706,899,111</b>	<b>679,477,689</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

## General Fund

	FY 19-20	FY 20-21			FY 21-22	
	ACTUAL	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	281,317,622	281,339,025	283,548,535	320,375,340	293,255,712	-
Sales	67,888,920	69,430,699	91,632,178	92,868,239	92,868,239	-
Occupancy Tax	719,675	655,000	500,000	655,000	655,000	-
Gross Receipts	441,334	375,000	413,501	400,000	400,000	-
<b>Total Taxes</b>	<b>350,367,551</b>	<b>351,799,724</b>	<b>376,094,214</b>	<b>414,298,579</b>	<b>387,178,951</b>	-
Licenses & Permits	950,622	825,100	955,167	850,100	850,100	-
Intergovernmental	42,166,282	42,004	44,440,409	43,990,871	43,251,093	-
Charges for Services	24,201,589	24,397,097	22,290,054	25,755,567	26,242,731	-
Interest Earnings on Investments	2,471,031	350,000	333,125	350,000	350,000	-
Other Revenue	11,401,937	10,659,282	10,103,593	11,997,182	12,000,565	-
Operating Transfers In	3,593,266	2,986,564	2,309,442	21,508,213	21,508,213	-
Fund Balance	-	13,104,773	798,005	11,885,069	11,885,069	-
<b>Total Revenue</b>	<b>435,152,278</b>	<b>446,865,544</b>	<b>457,324,009</b>	<b>530,635,581</b>	<b>503,266,722</b>	-
<b>Beginning Fund Balance</b>	<b>153,409,536</b>	<b>133,737,349</b>	<b>133,737,349</b>	<b>155,621,434</b>	<b>155,621,434</b>	-
<b>Total Available Resources</b>	<b>588,561,814</b>	<b>580,602,893</b>	<b>591,061,358</b>	<b>686,257,015</b>	<b>658,888,156</b>	-
<b><u>Expenditures</u></b>						
Public Safety	70,269,282	82,154,558	73,251,496	94,890,845	86,454,934	-
Environmental Management	2,783,334	2,740,544	2,815,918	3,083,294	2,997,380	-
Health	24,840,291	28,838,287	27,249,289	31,961,202	29,635,351	-
Social Services	41,841,333	46,938,052	46,014,240	51,297,002	49,982,002	-
Education	143,832,439	148,756,277	151,552,397	164,883,039	160,195,351	-
Culture & Recreation	15,153,618	16,464,488	14,716,518	17,812,144	16,711,528	-
Comm & Econ Development	7,183,563	7,584,047	7,184,220	7,840,165	7,821,250	-
Administration & Support	28,813,182	29,632,971	28,588,467	32,937,434	31,952,272	-
General Government	13,601,878	11,122,782	12,898,395	38,191,515	35,851,420	-
Debt	96,386,504	66,582,475	66,136,581	75,162,524	75,162,524	-
Special Appropriations	1,161,593	1,018,475	1,647,845	7,389,227	1,315,520	-
Other Financing Uses	8,957,448	3,232,588	3,384,558	3,387,190	3,387,190	-
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<b>Total Expenditures/Uses</b>	<b>454,824,465</b>	<b>446,865,544</b>	<b>435,439,924</b>	<b>530,635,581</b>	<b>503,266,722</b>	-
<b>Ending Fund Balance</b>	<b>133,737,349</b>	<b>133,737,349</b>	<b>155,621,434</b>	<b>155,621,434</b>	<b>155,621,434</b>	-
<b>Total Commitments &amp; Fund Balance</b>	<b>588,561,814</b>	<b>580,602,893</b>	<b>591,061,358</b>	<b>686,257,015</b>	<b>658,888,156</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

<b>Public Safety</b>						
Emergency Mgmt	410,296	430,780	430,780	445,110	445,110	-
Interagency Comm	958,348	1,011,603	1,169,558	1,110,580	1,022,796	-
Sheriff	51,575,331	60,286,738	53,948,845	69,785,406	64,008,441	-
Emergency Services	17,343,773	20,028,705	17,492,150	23,122,526	20,558,364	-
Court Services	<u>323,726</u>	<u>396,732</u>	<u>210,163</u>	<u>427,223</u>	<u>420,223</u>	-
<b>Total Public Safety</b>	<b>70,611,474</b>	<b>82,154,558</b>	<b>73,251,496</b>	<b>94,890,845</b>	<b>86,454,934</b>	-
<b>Environmental Mgmt</b>						
EAD	2,285,559	2,396,034	2,314,223	2,533,624	2,447,710	-
Inspections	<u>497,775</u>	<u>344,510</u>	<u>501,695</u>	<u>549,670</u>	<u>549,670</u>	-
<b>Total Env. Mgmt</b>	<b>2,783,334</b>	<b>2,740,544</b>	<b>2,815,918</b>	<b>3,083,294</b>	<b>2,997,380</b>	-
<b>Health</b>						
Medical Examiner	372,800	318,250	371,800	359,150	359,150	-
Behavioral Health	2,066,943	2,637,182	2,128,922	4,300,677	2,604,186	-
Public Health	<u>22,400,548</u>	<u>25,882,855</u>	<u>24,748,567</u>	<u>27,301,375</u>	<u>26,672,015</u>	-
<b>Total Health</b>	<b>24,840,291</b>	<b>28,838,287</b>	<b>27,249,289</b>	<b>31,961,202</b>	<b>29,635,351</b>	-
<b>Social Svcs</b>						
Social Svcs	39,868,694	44,918,670	43,427,009	47,414,650	47,114,650	-
Aging Services	615,180	613,530	425,000	1,441,500	426,500	-
Youth Svcs	<u>1,357,459</u>	<u>1,405,852</u>	<u>2,162,231</u>	<u>2,440,852</u>	<u>2,440,852</u>	-
<b>Total Social Svcs</b>	<b>41,841,333</b>	<b>46,938,052</b>	<b>46,014,240</b>	<b>51,297,002</b>	<b>49,982,002</b>	-
<b>Education</b>						
NC Cooperative Ext	878,571	1,331,583	854,285	1,446,790	1,397,766	-
FTCC	10,831,344	10,769,164	11,102,231	11,672,825	11,074,735	-
Schools	<u>133,857,524</u>	<u>138,390,530</u>	<u>141,330,881</u>	<u>153,498,424</u>	<u>149,457,850</u>	-
<b>Total Education</b>	<b>145,567,439</b>	<b>150,491,277</b>	<b>153,287,397</b>	<b>166,618,039</b>	<b>161,930,351</b>	-
<b>Culture &amp; Recreation</b>						
Library	7,662,341	8,063,416	7,474,952	8,377,451	8,416,370	-
Parks & Rec.	<u>7,491,277</u>	<u>8,401,072</u>	<u>7,241,566</u>	<u>9,434,693</u>	<u>8,295,158</u>	-
<b>Total Culture &amp; Rec</b>	<b>15,153,618</b>	<b>16,464,488</b>	<b>14,716,518</b>	<b>17,812,144</b>	<b>16,711,528</b>	-
<b>Community &amp; Econ Dev</b>						
Community and Economic Development	3,851,195	3,641,269	3,793,418	3,081,803	3,062,888	-
Planning	1,412,715	1,456,860	1,456,860	1,519,100	1,519,100	-
Airport	<u>1,961,991</u>	<u>2,533,506</u>	<u>1,983,500</u>	<u>3,291,452</u>	<u>3,291,452</u>	-
<b>Total Comm &amp; Econ Dev</b>	<b>7,225,901</b>	<b>7,631,635</b>	<b>7,233,778</b>	<b>7,892,355</b>	<b>7,873,440</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

<b>Admin &amp; Support</b>						
Budget & Mgmt	487,166	541,231	534,904	577,224	577,224	-
Finance	2,596,365	2,633,076	2,476,417	3,436,283	3,366,049	-
General Svs	13,798,771	14,702,426	13,989,284	15,773,958	15,456,340	-
MIS	6,926,442	6,622,963	6,607,860	7,417,011	7,210,441	-
Human Resources	1,255,746	1,324,855	1,332,415	1,441,211	1,411,459	-
Purchasing	117,108	142,310	142,310	139,900	139,900	-
MapForsyth	628,176	665,031	666,032	713,758	706,607	-
County Commr & Mgr	1,252,681	1,215,558	1,246,155	1,657,020	1,303,183	-
Attorney	<u>1,750,727</u>	<u>1,785,521</u>	<u>1,593,090</u>	<u>1,781,069</u>	<u>1,781,069</u>	-
<b>Total Admin &amp; Support</b>	<b>28,813,182</b>	<b>29,632,971</b>	<b>28,588,467</b>	<b>32,937,434</b>	<b>31,952,272</b>	-
<b>General Government</b>						
Tax Admin.	6,952,812	7,415,456	6,904,635	7,197,571	7,181,097	-
Register of Deeds	1,343,739	1,427,284	1,378,913	1,629,394	1,629,394	-
Board of Elections	1,405,555	1,790,468	2,238,824	1,776,621	1,773,000	-
Non-Departmental	<u>107,466,386</u>	<u>70,322,049</u>	<u>70,112,604</u>	<u>106,150,453</u>	<u>103,830,453</u>	-
<b>Total General Govt</b>	<b>117,168,492</b>	<b>80,955,257</b>	<b>80,634,976</b>	<b>116,754,039</b>	<b>114,413,944</b>	-
<b>Special Approps</b>	<b><u>1,161,593</u></b>	<b><u>1,018,475</u></b>	<b><u>1,647,845</u></b>	<b><u>7,389,227</u></b>	<b><u>1,315,520</u></b>	-
<b>Total</b>	<b>455,166,657</b>	<b>446,865,544</b>	<b>435,439,924</b>	<b>530,635,581</b>	<b>503,266,722</b>	-
	588,904,006	580,602,893	591,061,358	686,257,015	658,888,156	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Law Enforcement Equitable Distribution Fund

	FY 19-20 Actual	FY 20-21		REQUEST	FY 21-22 RECOMM.	ADOPTED
		ORIGINAL	ESTIMATE			
<b><u>Funding Sources</u></b>						
Intergovernmental	42,462	20,000	171,140	20,000	20,000	-
Interest	17,939	-	2,049	2,000	2,000	-
Fund Balance	-	163,374	-	103,000	103,000	-
<b>Total Revenues</b>	<b>60,401</b>	<b>183,374</b>	<b>173,189</b>	<b>125,000</b>	<b>125,000</b>	-
Beginning Fund Balance	1,037,829	962,852	962,852	979,295	979,295	-
<b>Total Available Resources</b>	<b>1,098,230</b>	<b>982,852</b>	<b>1,136,041</b>	<b>1,001,295</b>	<b>1,001,295</b>	-
<b><u>Expenditures</u></b>						
Other Financing Uses - Operating Transfers Out	135,378	183,374	156,746	125,000	125,000	-
<b>Total Expenditures/Uses</b>	<b>135,378</b>	<b>183,374</b>	<b>156,746</b>	<b>125,000</b>	<b>125,000</b>	-
Ending Fund Balance	962,852	799,478	979,295	876,295	876,295	-
<b>Total Commitments &amp;   Fund Balance</b>	<b>1,098,230</b>	<b>982,852</b>	<b>1,136,041</b>	<b>1,001,295</b>	<b>1,001,295</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Fire Tax Districts Fund

	FY 19-20	FY 20-21		REQUEST	FY 21-22	ADOPTED
	Actual	ORIGINAL	ESTIMATE		RECOMM.	
<b><u>Funding Sources</u></b>						
Taxes:						
Property	9,821,129	9,855,470	9,941,748	10,728,908	10,676,345	-
Sales	2,463,789	2,047,453	2,463,455	2,674,414	2,674,414	-
Total Taxes	12,284,918	11,902,923	12,405,203	13,403,322	13,350,759	-
Investment Earnings	23,757	-	29,915	-	-	-
<b>Total Revenues</b>	<b>12,308,675</b>	<b>11,902,923</b>	<b>12,435,118</b>	<b>13,403,322</b>	<b>13,350,759</b>	-
Beginning Fund Balance	1,232,197	1,357,543	1,357,543	2,954,133	2,954,133	-
<b>Total Available Resources</b>	<b>13,540,872</b>	<b>13,260,466</b>	<b>13,792,661</b>	<b>16,357,455</b>	<b>16,304,892</b>	-
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	9,111,769	8,762,130	8,753,368	11,040,337	10,977,271	-
Other Financing Uses - Operating Transfers out	3,071,560	2,444,926	2,085,160	2,674,414	2,674,414	-
<b>Total Expenditures/Uses</b>	<b>12,183,329</b>	<b>11,207,056</b>	<b>10,838,528</b>	<b>13,714,751</b>	<b>13,651,685</b>	-
Ending Fund Balance	1,357,543	2,053,410	2,954,133	2,642,704	2,653,207	-
<b>Total Commitments &amp; Fund Balance</b>	<b>13,540,872</b>	<b>13,260,466</b>	<b>13,792,661</b>	<b>16,357,455</b>	<b>16,304,892</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Moser Bequest for Care of Elderly Fund

	FY 19-20 Actual	FY 20-21 ORIGINAL	ESTIMATE	REQUEST	FY 21-22 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Investment Earnings	5,351	1,000	625	500	500	-
<b>Total Revenues</b>	<b>5,351</b>	<b>1,000</b>	<b>625</b>	<b>500</b>	<b>500</b>	-
Beginning Fund Balance	298,580	302,863	302,863	303,488	303,488	-
<b>Total Available Resources</b>	<b>303,931</b>	<b>303,863</b>	<b>303,488</b>	<b>303,988</b>	<b>303,988</b>	-
<b><u>Expenditures</u></b>						
Other Financing Uses - Human Service - If Only	1,068	50,000	-	50,000	50,000	-
<b>Total Expenditures/Uses</b>	<b>1,068</b>	<b>50,000</b>	-	<b>50,000</b>	<b>50,000</b>	-
Ending Fund Balance	302,863	253,863	303,488	253,988	253,988	-
<b>Total Commitments &amp; Fund Balance</b>	<b>303,931</b>	<b>303,863</b>	<b>303,488</b>	<b>303,988</b>	<b>303,988</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Emergency Telephone System Fund

	FY 19-20 Actual	FY 20-21 ORIGINAL	FY 20-21 ESTIMATE	REQUEST	FY 21-22 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes	343,059	347,567	347,567	338,146	338,146	-
Intergovernmental	-	-	-	-	-	-
Interest Earnings	29,655	-	3,697	-	-	-
Fund Balance	-	688,096	-	498,096	498,096	-
<b>Total Revenues</b>	<b>372,714</b>	<b>1,035,663</b>	<b>351,264</b>	<b>836,242</b>	<b>836,242</b>	-
Beginning Fund Balance	1,675,354	1,749,522	1,749,522	2,003,166	2,003,166	-
<b>Total Available Resources</b>	<b>2,048,068</b>	<b>2,097,089</b>	<b>2,100,786</b>	<b>2,341,312</b>	<b>2,341,312</b>	-
<b><u>Expenditures</u></b>						
Personal Services	53,253	-	-	-	-	-
Maintenance Service	43,569	90,000	47,496	90,000	90,000	-
Other Purchased Services	99,395	275,000	9,721	58,000	58,000	-
Travel/Training	444	20,000	2,065	25,000	25,000	-
Materials & Supplies	35,335	30,100	17,775	51,600	51,600	-
Equipment	53,341	600,000	-	600,000	600,000	-
Aid to the Government Agencies	13,209	20,563	20,563	11,642	11,642	-
<b>Public Safety</b>						
<b>Expenditures</b>	<b>298,546</b>	<b>1,035,663</b>	<b>97,620</b>	<b>836,242</b>	<b>836,242</b>	-
Debt	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>298,546</b>	<b>1,035,663</b>	<b>97,620</b>	<b>836,242</b>	<b>836,242</b>	-
Ending Fund Balance	1,749,522	1,061,426	2,003,166	1,505,070	1,505,070	-
<b>Total Commitments &amp; Fund Balance</b>	<b>2,048,068</b>	<b>2,097,089</b>	<b>2,100,786</b>	<b>2,341,312</b>	<b>2,341,312</b>	-



# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Capital Reserve Fund

	FY 19-20 Actual	FY 20-21		Request	FY 21-22 Recommend	Adopted
		Original	Estimate			
<b><u>Funding Sources</u></b>						
Transfer from General Fund	96,386,504	66,582,475	66,599,608	66,760,957	66,760,957	
Interest Earnings	126,895	-	5,610	-	-	
Refunding Bond Proceeds	264,114	-	-	-	-	
Appropriated Fund Balance	-	4,185,269	-	-	-	
<b>Total Revenues</b>	<b>96,777,513</b>	<b>70,767,744</b>	<b>66,605,218</b>	<b>66,760,957</b>	<b>66,760,957</b>	-
Beginning Fund Balance	-	32,548,272	32,548,272	37,304,088	37,304,088	
<b>Total Available Resources</b>	<b>96,777,513</b>	<b>103,316,016</b>	<b>99,153,490</b>	<b>104,065,045</b>	<b>104,065,045</b>	-
<b><u>Expenditures</u></b>						
Transfer to Debt Service Fund	64,229,241	62,001,535	61,849,402	62,001,535	62,001,535	
Refunding Bond Issuance	-	-	-	-	-	
Budget Reserve	-	8,766,209	-	4,759,422	4,759,422	
<b>Total Expenditures/Uses</b>	<b>64,229,241</b>	<b>70,767,744</b>	<b>61,849,402</b>	<b>66,760,957</b>	<b>66,760,957</b>	-
Ending Fund Balance	32,548,272	32,548,272	37,304,088	37,304,088	37,304,088	
<b>Total Commitments &amp; Fund Balance</b>	<b>96,777,513</b>	<b>103,316,016</b>	<b>99,153,490</b>	<b>104,065,045</b>	<b>104,065,045</b>	-

# STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

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## Debt Service Fund

	FY 19-20 Actual	FY 20-21			FY 21-22 Recommend	Adopted
		Original	Estimate	Request		
<b><u>Funding Sources</u></b>						
Lottery Proceeds	3,852,737	3,650,000	-	3,650,000	3,650,000	-
Build America Bonds Credits	1,264,431	-	-	-	-	-
Qualified School Construction Bonds Credits	1,193,241	1,195,146	1,198,378	1,195,146	1,195,146	-
City of Winston-Salem	-	-	302,421	-	-	-
Transfer from Capital Reserve Fund	64,229,241	62,001,535	61,849,402	77,327,098	77,327,098	-
Refunding Bond Proceeds	77,220,000	-	22,550,000	-	-	-
<b>Total Revenues</b>	<b>147,759,650</b>	<b>66,846,681</b>	<b>85,900,201</b>	<b>82,172,244</b>	<b>82,172,244</b>	-
Beginning Fund Balance	-	555,112	555,112	62,859	62,859	-
<b>Total Available Resources</b>	<b>147,759,650</b>	<b>67,401,793</b>	<b>86,455,313</b>	<b>82,235,103</b>	<b>82,235,103</b>	-
<b><u>Expenditures</u></b>						
Debt Service	147,204,538	66,846,681	86,392,454	82,172,244	82,172,244	-
Budget Reserve	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>147,204,538</b>	<b>66,846,681</b>	<b>86,392,454</b>	<b>82,172,244</b>	<b>82,172,244</b>	-
Ending Fund Balance	555,112	555,112	62,859	62,859	62,859	-
<b>Total Commitments &amp; Fund Balance</b>	<b>147,759,650</b>	<b>67,401,793</b>	<b>86,455,313</b>	<b>82,235,103</b>	<b>82,235,103</b>	-

## REVENUE SOURCES & EXPENDITURE USES

	FY 2021 Adopted	FY 2022 Recommended	FY21-22 \$ Change	FY21-22 % Change	FY21-22 % of Total Budget
Property Tax	281,339,025	293,255,712	11,916,687	4.2%	58.3%
Sales Tax	69,430,699	92,868,239	23,437,540	33.8%	18.5%
Other Tax	1,030,000	1,055,000	25,000	2.4%	0.2%
Licenses & Permits	825,100	850,100	25,000	3.0%	0.2%
Intergovernmental	42,743,004	43,251,093	508,089	1.2%	8.6%
Charges for Services	24,397,097	26,242,731	1,845,634	7.6%	5.2%
Earnings on Investments	350,000	350,000	-	0.0%	0.1%
Other Revenues	10,659,282	12,000,565	1,341,283	12.6%	2.4%
Other Financing Sources	2,986,564	21,508,213	18,521,649	620.2%	4.3%
Fund Balance	13,104,773	11,885,069	(1,219,704)	-9.3%	2.4%
<b>Total Revenue Sources</b>	<b>446,865,544</b>	<b>503,266,722</b>	<b>56,401,178</b>	<b>12.6%</b>	
Personal Services	155,971,287	162,938,348	6,967,061	4.5%	32.4%
Professional & Technical Services	10,261,894	11,736,965	1,475,071	14.4%	2.3%
Purchased Property Services	5,469,428	5,661,682	192,254	3.5%	1.1%
Other Purchased Services	15,844,928	18,323,408	2,478,480	15.6%	3.6%
Training & Conferences	490,437	762,765	272,328	55.5%	0.2%
Materials & Supplies	16,616,521	17,896,339	1,279,818	7.7%	3.6%
Other Operating Costs	13,213,847	13,477,014	263,167	2.0%	2.7%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.4%
Contingency	(2,120,112)	22,163,930	24,284,042	1145.4%	4.4%
Capital Outlay	318,650	570,005	251,355	78.9%	0.1%
Existing/Committed Debt Service	-	-	-	0.0%	0.0%
Payments to Other Agencies	159,183,631	169,386,552	10,202,921	6.4%	33.7%
Other Financing Uses	69,815,033	78,549,714	8,734,681	12.5%	15.6%
<b>Total Expenditure Uses</b>	<b>446,865,544</b>	<b>503,266,722</b>	<b>56,401,178</b>	<b>12.6%</b>	

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>PERSONAL SERVICES</u></b>						
Interagency Communications	188,817	186,276	172,591	185,068	185,068	-
Sheriff	38,402,084	45,417,421	39,856,076	49,574,314	47,235,426	-
Emergency Services	14,924,069	17,178,388	14,972,008	19,224,512	17,574,524	-
Court Services	-	316,713	99,244	320,073	320,073	-
Environmental Assist. & Prot.	1,990,487	2,084,526	2,010,595	2,150,931	2,094,931	-
Inspections	950	1,800	1,275	1,800	1,800	-
Public Health	17,150,750	19,707,603	17,701,950	20,406,037	20,115,270	-
Social Services	28,680,034	30,821,818	28,684,024	32,424,342	32,424,342	-
Youth Services	12,607	15,000	15,955	15,000	15,000	-
N.C. Cooperative Extension	248,888	264,321	176,494	311,112	273,636	-
Library	5,741,031	6,204,744	5,799,082	6,219,189	6,258,108	-
Parks & Recreation	4,681,790	5,075,948	4,552,835	4,976,184	4,944,184	-
Housing	583,794	650,523	535,851	667,764	667,764	-
Budget & Management	474,620	516,481	491,291	521,324	521,324	-
Management Info. Services	3,855,055	3,899,058	3,736,325	3,883,239	3,883,239	-
Finance	2,071,571	2,110,101	2,031,918	2,234,570	2,172,836	-
General Services	5,839,293	6,488,654	5,694,588	6,683,725	6,683,725	-
Human Resources	961,687	1,013,278	978,407	1,042,857	1,042,857	-
MapForsyth	593,926	629,638	632,567	650,467	650,467	-
Airport	776,004	773,533	789,103	803,427	803,427	-
Attorney	1,718,854	1,729,615	1,551,980	1,714,913	1,714,913	-
Board of Elections	694,684	802,387	922,184	812,828	812,828	-
Co. Commissioners & Mngr.	1,135,628	1,090,630	1,121,731	1,140,353	1,129,953	-
Register of Deeds	1,242,228	1,285,064	1,196,162	1,354,949	1,354,949	-
Tax Administration	4,710,629	4,963,579	4,195,396	4,952,756	4,952,756	-
Non-Departmental	3,248,153	2,744,188	3,109,572	7,424,948	5,104,948	-
<b>Total Personal Services</b>	<b>139,927,633</b>	<b>155,971,287</b>	<b>141,029,204</b>	<b>169,696,682</b>	<b>162,938,348</b>	-
<b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b>						
Sheriff	5,324,828	5,803,058	5,537,372	7,042,169	7,026,669	-
Emergency Services	87,960	125,000	108,790	127,250	125,000	-
Environmental Assist. & Prot.	1,132	1,710	979	1,710	1,710	-
Medical Examiner	372,800	318,250	371,800	359,150	359,150	-
Public Health	551,093	761,843	1,442,401	770,018	769,018	-
Social Services	146,395	176,910	185,410	266,300	266,300	-
N.C. Cooperative Extension	384	0	-	-	-	-
Parks & Recreation	191,989	243,250	131,811	248,950	246,320	-
Housing	-	0	2,000	20,000	20,000	-
Budget & Management	-	650	-	650	650	-
Finance	124,431	174,500	118,500	195,500	195,500	-
General Services	1,180,503	1,301,636	1,213,192	1,402,871	1,401,871	-
Human Resources	32,512	35,000	34,080	35,000	35,000	-
Airport	62,502	15,000	15,000	98,308	98,308	-

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>PROFESSIONAL &amp; TECH. SVCS. (Contd.)</u></b>						
Attorney	210	3,500	3,200	3,500	3,500	-
Board of Elections	464,073	593,737	851,959	611,969	611,969	-
Co. Commissioners & Mngr.	-	-	1,000	-	-	-
Tax Administration	415,793	622,850	692,000	491,000	491,000	-
Non-Departmental	45,780	85,000	85,000	85,000	85,000	-
<b>Total Prof. &amp; Tech Services</b>	<b>9,002,385</b>	<b>10,261,894</b>	<b>10,794,494</b>	<b>11,759,345</b>	<b>11,736,965</b>	-
<b><u>PURCHASED PROPERTY SERVICES</u></b>						
Interagency Communications	631,557	682,079	624,205	689,862	672,528	-
Sheriff	517,954	658,348	581,944	727,145	665,553	-
Emergency Services	196,161	237,044	222,897	253,418	253,118	-
Environmental Assist. & Prot.	5,830	7,020	4,871	10,423	9,020	-
Centerpoint Human Services	620	-	-	-	-	-
Public Health	116,249	161,378	136,119	174,293	173,253	-
Social Services	57,384	43,500	43,700	44,700	44,700	-
N.C. Cooperative Extension	5,957	7,790	6,000	8,340	8,340	-
Library	110,266	133,306	101,699	139,944	139,944	-
Parks & Recreation	634,980	701,789	602,440	907,124	769,344	-
Budget & Management	122	150	-	200	200	-
Management Info. Services	635,802	406,556	395,270	492,562	478,862	-
Finance	336	1,000	225	1,000	1,000	-
General Services	1,910,069	1,918,865	1,830,692	2,027,716	1,935,326	-
Human Resources	3,618	350	-	350	350	-
MapForsyth	179	180	180	180	180	-
Airport	400,006	366,680	522,132	405,555	355,455	-
Attorney	-	60	60	60	60	-
Board of Elections	36,033	109,087	90,565	120,203	120,203	-
Co. Commissioners & Mngr.	-	4,000	6,500	4,000	4,000	-
Register of Deeds	18,256	24,000	24,000	24,000	24,000	-
Tax Administration	3,166	6,246	6,246	6,246	6,246	-
<b>Total Purchased Prop. Svcs.</b>	<b>5,284,545</b>	<b>5,469,428</b>	<b>5,199,745</b>	<b>6,037,321</b>	<b>5,661,682</b>	-
<b><u>OTHER PURCHASED SERVICES</u></b>						
Interagency Communications	91,357	21,000	20,164	18,800	18,800	-
Sheriff	3,714,703	4,186,291	3,873,660	4,788,663	4,412,301	-
Emergency Services	578,050	955,366	664,685	922,173	922,173	-
Court Services	323,198	72,519	105,119	83,650	80,150	-
Environmental Assist. & Prot.	24,019	28,277	24,696	32,701	28,201	-
Centerpoint Human Services	81,205	162,500	162,500	222,500	222,500	-
Public Health	590,779	599,966	607,851	774,100	646,852	-
Social Services	1,037,114	2,048,150	2,208,236	2,294,700	2,294,700	-
Youth Services	507,154	465,000	1,090,924	1,100,000	1,100,000	-

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	
<b><u>OTHER PURCHASED SERVICES (Contd.)</u></b>						
N.C. Cooperative Extension	429,356	831,928	503,766	845,686	845,686	-
Library	488,969	552,279	418,424	584,495	584,495	-
Parks & Recreation	442,573	459,730	364,626	593,980	577,530	-
Housing	69,140	77,000	88,285	53,960	53,960	-
Budget & Management	918	14,600	42,245	41,300	41,300	-
Management Info. Services	1,821,590	1,848,619	1,955,760	2,162,260	2,151,040	-
Finance	366,449	303,100	291,974	930,563	930,563	-
General Services	864,855	863,350	915,580	970,233	967,233	-
Human Resources	211,266	217,363	268,613	280,920	258,908	-
MapForsyth	18,877	12,325	22,779	21,150	16,150	-
Airport	62,306	78,315	72,844	95,949	95,149	-
Attorney	12,595	13,446	10,150	14,396	14,396	-
Board of Elections	161,283	201,628	260,007	183,452	183,452	-
Co. Commissioners & Mngr.	38,569	56,625	93,049	149,400	81,625	-
Register of Deeds	67,128	78,950	119,481	210,825	210,825	-
Tax Administration	1,567,818	1,696,601	1,728,824	1,585,419	1,585,419	-
<b>Total Other Purchased Svcs.</b>	<b>13,571,271</b>	<b>15,844,928</b>	<b>15,914,242</b>	<b>18,961,275</b>	<b>18,323,408</b>	-
<b><u>TRAINING &amp; CONFERENCE</u></b>						
Interagency Communications	-	2,000	200	3,800	2,400	-
Sheriff	133,493	90,389	88,404	297,414	177,932	-
Emergency Services	45,905	34,060	25,250	70,950	51,596	-
Court Services	-	2,500	500	3,000	3,000	-
Environmental Assist. & Prot.	17,616	14,736	15,666	33,349	21,313	-
Inspections	576	1,300	910	1,300	1,300	-
Public Health	72,481	91,541	20,795	195,652	138,248	-
Social Services	43,882	69,500	48,500	92,500	92,500	-
N.C. Cooperative Extension	7,465	11,786	3,235	27,348	15,900	-
Library	15,931	14,500	6,365	11,510	11,510	-
Parks & Recreation	7,041	12,475	6,150	12,475	11,625	-
Housing	5,851	5,550	4,000	7,200	5,360	-
Budget & Management	8,978	5,500	375	8,500	8,500	-
Management Info. Services	10,378	10,125	6,000	20,250	16,200	-
Finance	15,893	24,325	13,000	48,650	40,150	-
General Services	9,106	8,554	7,740	22,910	19,776	-
Human Resources	2,608	975	700	14,750	12,960	-
MapForsyth	9,122	5,376	4,290	10,751	8,600	-
Airport	7,506	8,000	4,000	5,905	5,905	-
Attorney	8,187	14,450	8,550	18,400	18,400	-
Board of Elections	10,783	10,185	5,575	17,002	14,034	-
Co. Commissioners & Mngr.	54,119	29,600	1,550	85,000	48,960	-
Register of Deeds	-	950	950	1,300	1,300	-
Tax Administration	19,060	22,060	22,060	49,170	35,296	-
<b>Total Training &amp; Conference</b>	<b>505,981</b>	<b>490,437</b>	<b>294,765</b>	<b>1,059,086</b>	<b>762,765</b>	-

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	
<b><u>MATERIALS &amp; SUPPLIES</u></b>						
Interagency Communications	46,523	90,664	72,135	102,050	89,000	-
Sheriff	2,414,452	2,743,987	2,358,929	3,568,292	2,980,064	-
Emergency Services	1,132,810	1,096,472	1,081,745	1,217,442	1,124,128	-
Court Services	528	5,000	5,300	15,000	11,500	-
Environmental Assist & Protec	43,101	42,305	19,611	48,820	37,545	-
CenterPoint Human Services	20,861	-	-	-	-	-
Public Health	3,353,013	4,314,402	3,927,410	4,698,789	4,583,640	-
Social Services	812,041	525,100	635,577	553,000	553,000	-
Youth Services	86	500	-	500	500	-
NC Cooperative Extension Svc	104,825	114,492	65,993	141,153	141,153	-
Library	1,225,093	1,090,417	1,133,932	1,358,198	1,358,198	-
Parks and Recreation	1,293,287	1,501,660	1,222,412	1,431,810	1,409,585	-
Housing	4,293	3,400	3,708	8,400	7,900	-
Budget & Management	1,542	2,300	618	3,250	3,250	-
Management Information Svcs	497,451	394,015	389,205	682,900	576,300	-
Finance	11,733	12,000	13,500	18,000	18,000	-
General Services	3,643,236	3,942,481	3,721,618	4,461,586	4,243,492	-
Human Resources	34,126	33,950	38,117	42,800	36,850	-
MapForsyth	4,482	13,512	3,216	27,210	27,210	-
Airport	507,438	527,300	532,824	568,120	559,670	-
Attorney	5,934	15,150	10,000	17,800	17,800	-
Board of Elections	37,285	60,319	107,284	20,362	19,709	-
County Commissioners & Man	20,261	26,600	16,322	42,200	29,350	-
Register of Deeds	15,281	24,670	24,670	24,670	24,670	-
Tax Administration	27,274	35,825	35,825	46,425	43,825	-
<b>Total Materials &amp; Supplies</b>	<b>15,256,956</b>	<b>16,616,521</b>	<b>15,419,951</b>	<b>19,098,777</b>	<b>17,896,339</b>	-
<b><u>OTHER OPERATING COSTS</u></b>						
Interagency Communications	94	12,584	12,400	12,000	12,000	-
Sheriff	456,015	776,674	577,954	842,322	817,541	-
Emergency Services	87,101	172,575	171,975	178,625	176,025	-
Court Services	-	-	-	5,500	5,500	-
Environmental Assist & Protec	1,218	9,710	1,810	10,210	9,510	-
Public Health	517,154	151,207	32,500	153,849	150,819	-
Social Services	9,004,810	11,151,644	11,621,562	11,439,108	11,439,108	-
Aging Services	412	1,500	-	1,500	1,500	-
Youth Services	6,611	-	-	-	-	-
NC Cooperative Extension Svc	7,296	14,327	11,858	15,812	15,712	-
Library	22,701	43,170	15,450	39,115	39,115	-
Parks and Recreation	186,158	329,020	238,577	239,170	239,070	-
Housing	34,125	51,550	50,005	72,350	71,775	-
Budget & Management	986	1,550	375	2,000	2,000	-
Management Information Svcs	21,199	14,590	14,200	13,800	13,800	-
Finance	5,952	8,050	7,300	8,000	8,000	-
General Services	23,782	117,836	117,952	116,167	116,167	-

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>OTHER OPERATING COSTS (Contd.)</u></b>						
Human Resources	9,929	23,939	12,498	24,534	24,534	-
MapForsyth	1,590	4,000	3,000	4,000	4,000	-
Airport	5,034	41,997	41,697	39,637	39,697	-
Attorney	4,947	9,300	9,150	12,000	12,000	-
Board of Elections	1,414	13,125	1,250	10,805	10,805	-
County Commissioners & Man:	4,104	8,103	6,003	9,795	9,295	-
Register of Deeds	846	3,650	3,650	3,650	3,650	-
Tax Administration	29,621	68,295	73,345	66,555	66,555	-
Non-Departmental	166,421	185,451	185,451	188,836	188,836	-
<b>Total Other Operating Costs</b>	<b>10,599,520</b>	<b>13,213,847</b>	<b>13,209,962</b>	<b>13,509,340</b>	<b>13,477,014</b>	-
<b><u>PRIOR YEAR ENCUMBRANCES</u></b>						
Non-Departmental	-	1,800,000	-	1,800,000	1,800,000	-
<b>Total PY Encumbrances</b>	-	<b>1,800,000</b>	-	<b>1,800,000</b>	<b>1,800,000</b>	-
<b><u>CONTINGENCY</u></b>						
Sheriff	-	-	-	75,480	-	-
CenterPoint Human Services	-	178,796	-	-	181,053	-
Public Health	-	-	745,581	-	-	-
Youth Services	-	50,937	-	1,325,352	1,325,352	-
NC Cooperative Extension Svc	-	22,539	22,539	22,539	22,539	-
Library	-	25,000	-	25,000	25,000	-
Airport	-	722,681	-	1,009,951	1,315,841	-
County Commissioner & Mana	-	-	-	226,272	-	-
Special Appropriations	-	-	-	3,585,058	-	-
Non-Departmental	-	(3,120,065)	-	19,294,145	19,294,145	-
<b>Total Contingency</b>	-	<b>-2,120,112</b>	<b>768,120</b>	<b>25,563,797</b>	<b>22,163,930</b>	-
<b><u>PROPERTY</u></b>						
Interagency Communications	-	17,000	61,328	99,000	43,000	-
Sheriff	234,535	83,400	548,716	2,264,407	87,755	-
Emergency Services	50,650	-	15,000	887,000	102,000	-
Environmental Assist & Protec	17,000	20,000	28,000	32,000	32,000	-
Public Health	15,333	-	39,045	33,722	-	-
Social Services	87,034	-	-	300,000	-	-
Library	58,350	-	-	-	-	-
Parks and Recreation	53,459	77,200	122,715	1,025,000	97,500	-
Management Information Svcs	84,967	50,000	111,100	162,000	91,000	-
General Services	327,927	61,050	487,922	88,750	88,750	-
Airport	141,195	-	5,900	264,600	18,000	-
Register of Deeds	-	10,000	10,000	10,000	10,000	-
Tax Administration	179,451	-	150,939	-	-	-
<b>Total Property</b>	<b>1,249,901</b>	<b>318,650</b>	<b>1,580,665</b>	<b>5,166,479</b>	<b>570,005</b>	-



# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>PAYMENTS TO OTHER AGENCIES</u></b>						
Emergency Management	410,296	430,780	430,780	445,110	445,110	-
Interagency Communications	-	-	31,880	-	-	-
Sheriff	377,267	527,170	525,790	605,200	605,200	-
Emergency Services	241,067	229,800	229,800	241,156	229,800	-
Environmental Assist & Protecti	185,156	187,750	207,995	213,480	213,480	-
Inspections	496,249	341,410	499,510	546,570	546,570	-
CenterPoint Human Services	1,964,257	2,295,886	1,966,422	4,078,177	2,200,633	-
Public Health	33,696	94,915	94,915	94,915	94,915	-
Social Services	-	82,048	-	-	-	-
Aging Services	614,768	612,030	425,000	1,440,000	425,000	-
Youth Services	831,001	874,415	1,055,352	-	-	-
NC Cooperative Extension Svc	74,400	64,400	64,400	74,800	74,800	-
Forsyth Technical Com. College	10,831,344	10,769,164	11,102,231	11,672,825	11,074,735	-
Winston-Salem/Forsyth Schoo	132,122,524	136,655,530	139,595,881	151,763,424	147,722,850	-
Housing	3,111,654	2,805,688	3,060,011	2,199,939	2,183,939	-
Planning	1,412,715	1,456,860	1,456,860	1,519,100	1,519,100	-
Purchasing	117,108	142,310	142,310	139,900	139,900	-
Special Appropriations	1,161,593	1,018,475	1,647,845	3,804,169	1,315,520	-
Non-Departmental	439,418	595,000	596,000	595,000	595,000	-
<b>Total Payments T/O Ags.</b>	<b>154,424,513</b>	<b>159,183,631</b>	<b>163,132,982</b>	<b>179,433,765</b>	<b>169,386,552</b>	-
<b><u>OTHER FINANCING USES</u></b>						
Interagency Communications	-	-	174,655	-	-	-
Winston-Salem/Forsyth Schoo	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Housing	42,338	47,558	49,558	52,190	52,190	-
Non-Departmental	103,566,614	68,032,475	85,859,866	76,762,524	76,762,524	-
<b>Total Other Financing Uses</b>	<b>105,343,952</b>	<b>69,815,033</b>	<b>87,819,079</b>	<b>78,549,714</b>	<b>78,549,714</b>	-
<b>TOTAL GENERAL FUND</b>	<b><u>455,166,657</u></b>	<b><u>446,865,544</u></b>	<b><u>455,163,209</u></b>	<b><u>530,635,581</u></b>	<b><u>503,266,722</u></b>	<b><u>-</u></b>

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>TAXES</u></b>						
Non-Departmental	350,367,551	351,799,724	376,094,214	414,298,579	387,178,951	-
<b>Total Taxes</b>	<b>350,367,551</b>	<b>351,799,724</b>	<b>376,094,214</b>	<b>414,298,579</b>	<b>387,178,951</b>	-
<b><u>LICENSES &amp; PERMITS</u></b>						
Sheriff	484,040	395,100	523,600	370,100	370,100	-
Emergency Services	12,050	7,000	8,000	7,000	7,000	-
Environmental Assist & Protec	182,162	181,000	179,519	182,000	182,000	-
Public Health	195,916	177,000	174,048	221,000	221,000	-
Register of Deeds	53,617	60,000	65,000	65,000	65,000	-
Non-Departmental	22,837	5,000	5,000	5,000	5,000	-
<b>Total Licenses &amp; Permits</b>	<b>950,622</b>	<b>825,100</b>	<b>955,167</b>	<b>850,100</b>	<b>850,100</b>	-
<b><u>INTERGOVERNMENTAL</u></b>						
Interagency Communications	290,685	320,000	320,000	388,000	329,380	-
Sheriff	2,370,769	2,610,920	2,529,468	2,768,666	2,746,566	-
Emergency Services	246,861	42,065	34,565	35,288	35,288	-
Court Services	186,084	45,000	32,000	-	-	-
Environmental Assist & Protec	623,022	743,196	554,000	737,350	664,000	-
Inspections	-	-	158,100	171,580	171,580	-
CenterPoint Human Services	129,297	120,000	119,491	120,000	120,000	-
Public Health	6,452,010	6,958,272	8,865,383	7,561,424	7,561,424	-
Social Services	25,370,042	26,752,168	26,828,238	26,269,986	26,269,986	-
Aging Services	189,768	204,630	-	-	-	-
Youth Services	851,501	940,852	940,852	940,852	940,852	-
NC Cooperative Extension Svc	62,110	358,080	44,100	362,108	362,108	-
Library	368,859	307,432	299,819	377,669	377,669	-
Parks and Recreation	399,657	490,473	424,419	1,097,877	512,169	-
Housing	245,700	35,000	282,275	51,000	51,000	-
General Services	438,855	480,000	286,783	473,319	473,319	-
MapForsyth	203,524	209,916	209,916	228,032	228,032	-
Airport	157,000	-	-	-	-	-
Board of Elections	88,859	-	-	97,720	97,720	-
Non-Departmental	3,491,679	2,125,000	2,511,000	2,310,000	2,310,000	-
<b>Total Intergovernmental</b>	<b>42,166,282</b>	<b>42,743,004</b>	<b>44,440,409</b>	<b>43,990,871</b>	<b>43,251,093</b>	-
<b><u>CHARGES FOR SERVICES</u></b>						
Interagency Communications	58,825	67,875	58,825	58,825	58,825	-
Sheriff	4,110,612	4,560,318	4,288,241	5,527,884	5,527,384	-
Emergency Services	9,107,026	9,817,624	8,608,160	9,857,814	9,501,374	-
Environmental Assist & Protec	2,535	1,000	1,450	1,750	1,750	-
Inspections	463,991	-	-	-	-	-

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>CHARGES FOR SERVICES (Contd.)</u></b>						
Public Health	937,219	1,310,513	723,788	878,212	878,212	-
Social Services	344,511	404,800	283,100	404,200	404,200	-
NC Cooperative Extension Svc	6,693	22,200	1,125	22,200	22,200	-
Library	20,141	24,519	6,265	27,540	27,540	-
Parks and Recreation	3,405,928	3,464,505	3,418,255	3,931,670	3,931,670	-
Finance	217,665	183,400	221,666	234,400	234,400	-
General Services	3,900	-	1,700	1,700	1,700	-
Board of Elections	7,259	-	-	-	-	-
Register of Deeds	4,758,988	3,790,100	3,960,100	3,960,100	4,804,204	-
Tax Administration	756,246	750,168	717,304	849,197	849,197	-
Non-Departmental	50	75	75	75	75	-
<b>Total Charges for Services</b>	<b>24,201,589</b>	<b>24,397,097</b>	<b>22,290,054</b>	<b>25,755,567</b>	<b>26,242,731</b>	-
<b><u>EARNINGS ON INVESTMENTS</u></b>						
Register of Deeds	28,089	25,000	25,000	25,000	25,000	-
Non-Departmental	2,442,942	325,000	308,125	325,000	325,000	-
<b>Total Earnings on Invest.</b>	<b>2,471,031</b>	<b>350,000</b>	<b>333,125</b>	<b>350,000</b>	<b>350,000</b>	-
<b><u>OTHER REVENUES</u></b>						
Interagency Communications	44,221	33,670	36,708	36,590	36,590	-
Sheriff	714,356	489,740	545,595	526,390	526,090	-
Emergency Services	2,064,233	1,574,344	1,584,911	1,617,120	1,627,309	-
Environmental Assist & Protec	475	500	300	300	300	-
CenterPoint Human Services	16,160	-	-	-	-	-
Public Health	3,913,952	3,163,009	2,957,946	3,505,048	3,505,048	-
Social Services	294,640	260,600	515,677	304,600	304,600	-
Youth Services	6,502	-	-	-	-	-
NC Cooperative Extension Svc	51,917	62,674	70,999	107,911	99,605	-
Library	62,893	57,880	34,580	74,245	74,245	-
Parks and Recreation	578,443	621,530	371,972	465,970	467,770	-
Housing	30,374	30,374	30,374	30,374	30,374	-
Management Information Svc	-	-	1,119	-	-	-
Finance	26,877	-	-	-	-	-
General Services	409,666	564,855	555,190	975,582	975,582	-
Human Resources	50,000	-	-	-	-	-
MapForsyth	439	-	-	-	-	-
Airport	2,309,999	2,533,506	2,721,794	3,291,452	3,291,452	-
County Commissioners & Man	(2)	-	-	-	-	-
Register of Deeds	4,182	4,000	4,000	4,000	4,000	-
Tax Administration	276,107	492,100	281,618	287,100	287,100	-
Non-Departmental	546,503	770,500	390,810	770,500	770,500	-
<b>Total Other Revenues</b>	<b>11,401,937</b>	<b>10,659,282</b>	<b>10,103,593</b>	<b>11,997,182</b>	<b>12,000,565</b>	-

# GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

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	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>OTHER FINANCING SOURCES</u></b>						
Sheriff	135,378	183,374	153,630	183,374	183,374	-
Emergency Services	-	766,128	-	456,280	456,280	-
Finance	216,500	-	-	-	-	-
General Services	-	-	118,750	-	-	-
Non-Departmental	3,241,388	2,037,062	2,037,062	20,868,559	20,868,559	-
<b>Total Otr Financing Sources</b>	<b>3,593,266</b>	<b>2,986,564</b>	<b>2,309,442</b>	<b>21,508,213</b>	<b>21,508,213</b>	-
<b><u>FUND BALANCE</u></b>						
Interagency Communications	-	-	31,880	-	-	-
Sheriff	-	418,625	418,625	177,982	177,982	-
Emergency Services	-	-	-	102,000	102,000	-
Environmental Assist & Protec	-	353,000	-	-	-	-
Public Health	-	615,000	247,500	615,000	615,000	-
Youth Services	-	-	100,000	400,000	400,000	-
Register of Deeds	-	-	-	149,619	149,619	-
Non-Departmental	-	11,718,148	-	10,440,468	10,440,468	-
<b>Total Fund Balance</b>	-	<b>13,104,773</b>	<b>798,005</b>	<b>11,885,069</b>	<b>11,885,069</b>	-
<b>TOTAL GENERAL FUND</b>	<b><u>435,152,278</u></b>	<b><u>446,865,544</u></b>	<b><u>457,324,009</u></b>	<b><u>530,635,581</u></b>	<b><u>503,266,722</u></b>	<b><u>-</u></b>

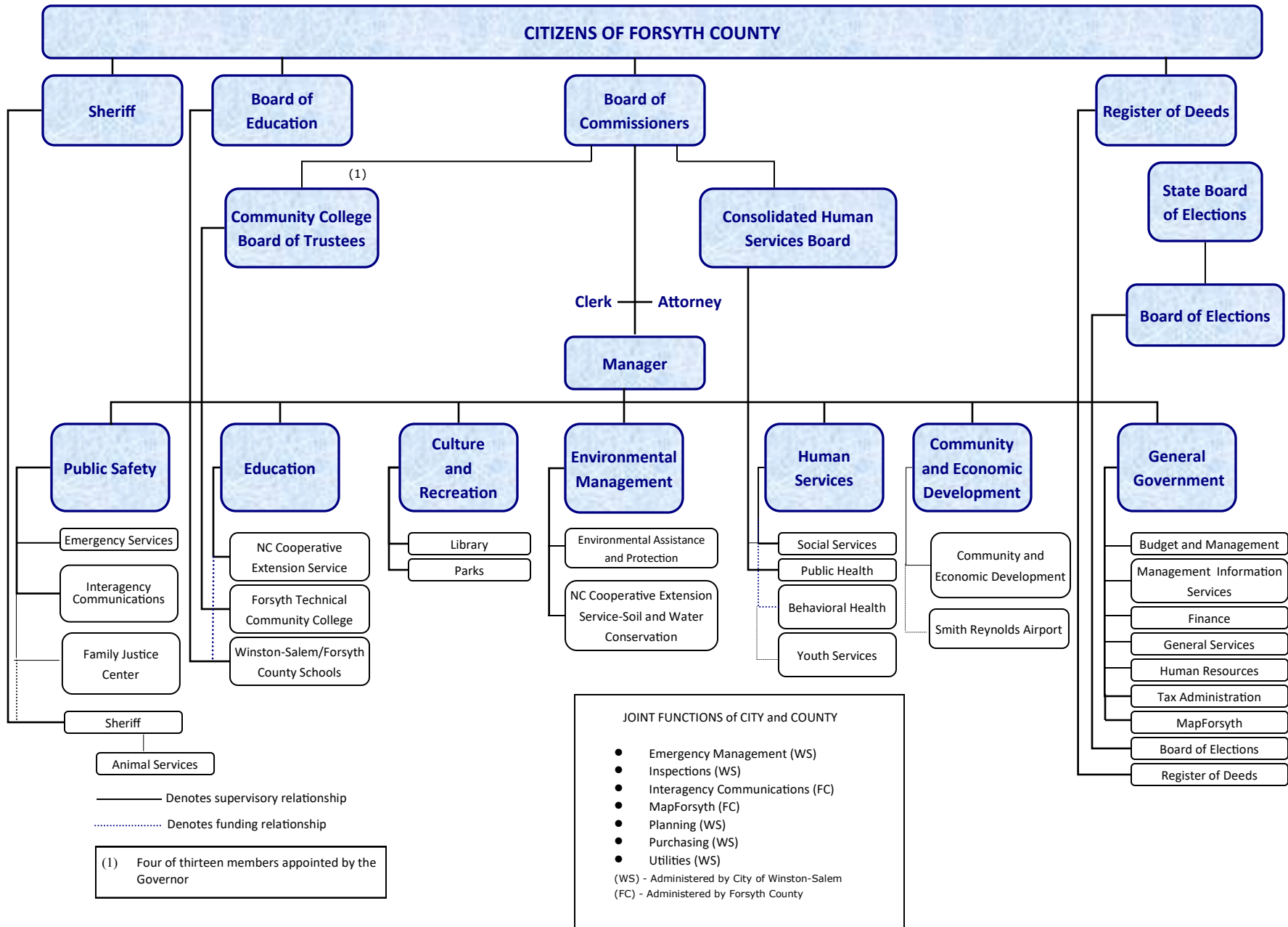
# General Fund Table of Contents

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This section accounts for all financial resources except those required to be accounted for in another fund. It is the general operating fund of the County.

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## PERSONNEL POSITIONS BY SERVICE AREA

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Budget	Estimate	Request	Recommend	
<b>Public Safety</b>						
<b>Interagency Communications</b>						
Full	2	2	2	2	2	
Part	0	0	0	0	0	
<b>Sheriff</b>						
Full	577	588	593	628	598	
Part	24	25	26	24	26	
<b>Emergency Services</b>						
Full	239	238	238	255	238	
Part	13	13	13	13	13	
<b>Court Services</b>						
Full	0	5	5	5	5	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>818</b>	<b>833</b>	<b>838</b>	<b>890</b>	<b>843</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>37</b>	<b>39</b>	<b>0</b>
<b>Environmental Management</b>						
<b>Environmental Assistance &amp; Protection</b>						
Full	24	24	24	25	24	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Health</b>						
<b>Public Health</b>						
Full	264	261	276	268	264	
Part	14	15	16	16	16	
<b>Total Service Area - Full</b>	<b>264</b>	<b>261</b>	<b>276</b>	<b>268</b>	<b>264</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>0</b>
<b>Social Services</b>						
<b>Social Services</b>						
Full	501	501	518	518	518	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>501</b>	<b>501</b>	<b>518</b>	<b>518</b>	<b>518</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Education</b>						
<b>N.C. Cooperative Extension Service</b>						
Full	17	17	17	17	17	
Part	14	2	2	2	2	
<b>Total Service Area - Full</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>14</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>

## PERSONNEL POSITIONS BY SERVICE AREA

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Budget	Estimate	Request	Recommend	
<b><u>Culture &amp; Recreation</u></b>						
<b>Library</b>						
Full	89	89	90	91	91	
Part	46	46	46	46	46	
<b>Parks &amp; Recreation</b>						
Full	69	69	67	67	67	
Part	126	126	115	119	119	
<b>Total Service Area - Full</b>	<b>158</b>	<b>158</b>	<b>157</b>	<b>158</b>	<b>158</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>172</b>	<b>172</b>	<b>161</b>	<b>165</b>	<b>165</b>	<b>0</b>
<b><u>Community &amp; Economic Development</u></b>						
<b>Community and Economic Development</b>						
Full	8	8	8	8	8	
Part	1	1	1	1	1	
<b>Smith Reynolds Airport</b>						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b><u>Administration &amp; Support</u></b>						
<b>Budget &amp; Management</b>						
Full	6	6	6	6	6	
Part	0	0	0	0	0	
<b>Management Information Services</b>						
Full	42	40	40	39	39	
Part	0	0	0	0	0	
<b>Finance</b>						
Full	23	23	23	24	23	
Part	0	0	0	0	0	
<b>General Services</b>						
Full	115	115	115	116	116	
Part	1	1	1	1	1	
<b>Human Resources</b>						
Full	12	12	12	12	12	
Part	0	0	0	0	0	
<b>MapForsyth</b>						
Full	7	7	7	7	7	
Part	0	0	0	0	0	
<b>Attorney</b>						
Full	15	15	15	15	15	
Part	0	0	0	0	0	



## PERSONNEL POSITIONS BY SERVICE AREA

<b>Administration &amp; Support (continued)</b>	<b>FY 19-20</b>	<b>FY 20-21</b>		<b>FY 21-22</b>		<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	
<b>County Commissioners &amp; Manager</b>						
Full	6	6	6	9	6	
Part	0	0	0	2	0	
<b>Total Service Area - Full</b>	<b>226</b>	<b>224</b>	<b>224</b>	<b>228</b>	<b>224</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>0</b>
<b>General Government</b>						
<b>Board of Elections</b>						
Full	9	9	10	10	10	
Part	30	30	28	28	28	
<b>Register of Deeds</b>						
Full	20	20	20	20	20	
Part	2	2	2	2	2	
<b>Tax Administration</b>						
Full	73	73	73	73	73	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>102</b>	<b>102</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>0</b>
<b>Total Service Area - Part</b>	<b>33</b>	<b>33</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>0</b>
<b>Grand Total</b>						
<b>Full-Time Positions</b>	<b>2,128</b>	<b>2,138</b>	<b>2,175</b>	<b>2,225</b>	<b>2,169</b>	<b>0</b>
<b>Part-Time Positions</b>	<b>273</b>	<b>263</b>	<b>252</b>	<b>256</b>	<b>256</b>	<b>0</b>

### Departmental Changes:

Sheriff	The Sheriff's Office has requested several positions for FY22, either as new positions or by reclassifying part-time positions to full-time. The FY21 Adopted Budget included nine new positions as part of the School Resource Officer transition but due to the COVID-19 pandemic and its impact on WSFCS operations, it was determined that seven of these positions were not necessary. In March 2021, the Board of Commissioners added thirteen positions in order for these positions to be ready to start on July 1, 2021. Again, the Sheriff's Office has requested additional positions outside of the SRO program and a complete description of these requests can be found in the Alternate Service Level section of the appendices.
Emergency Services	Emergency Services has requested eleven new full-time positions for the EMS division as part of its effort to reduce Unit Hour Utilization with its ambulances. As part of this request, the department has also requested the reclassification of several positions to align resources. The department also requested four new full-time positions for the Fire division - one to assist Volunteer Fire Departments specifically and three Captain positions to supervise the Suppression unit that responds to calls in the Fire Service districts.
Environmental Assistance and Protection	EAP requested one full-time position that would be funded 100% through federal funding for the Air Awareness program that was eliminated in FY20 due to lost funding.
Public Health	Public Health received two new school nurse positions as part of the midyear budget restorations as well as one new full-time Communicable Disease nurse that is funded using COVID-19 dollars. The department is requesting four new positions for FY22 and additional information on these positions can be found in the Alternate Service Level section of the appendices.

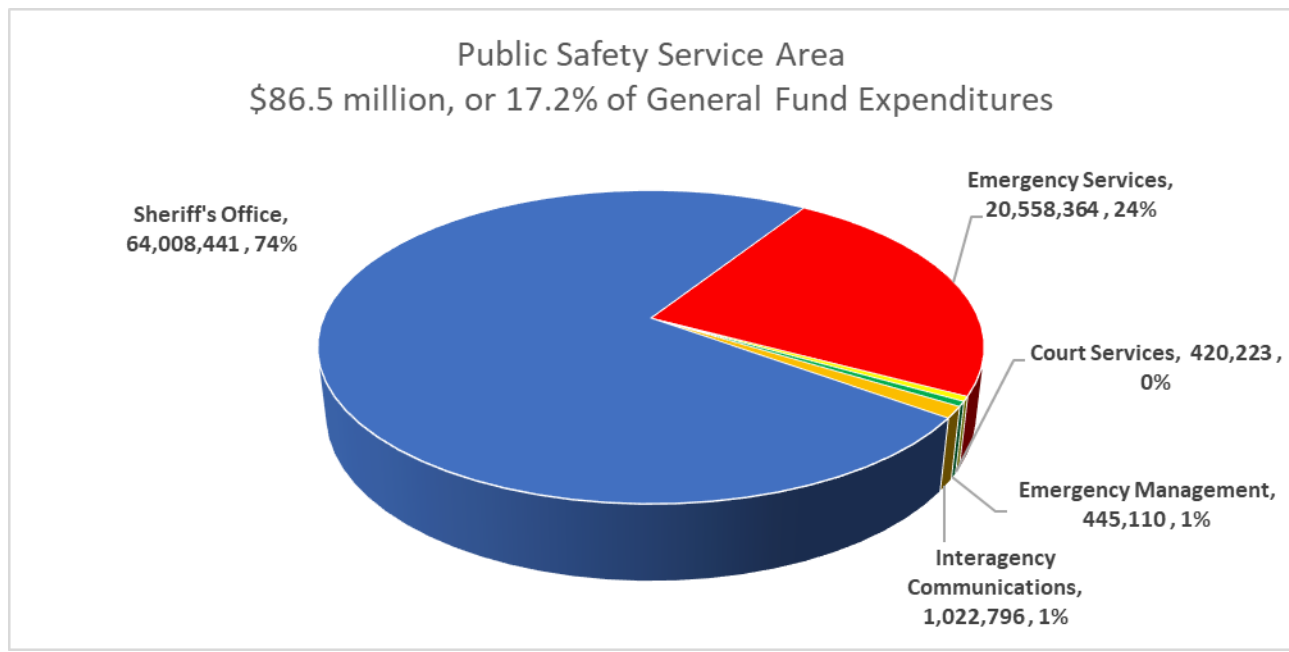
## PERSONNEL POSITIONS BY SERVICE AREA

### Departmental Changes (continued):

Social Services	The Department of Social Services received ten new positions as part of the midyear budget restorations in FY21 for Medicaid Applications and Recertifications, Child Protective Services, and Foster Care. In addition to the midyear budget restorations, DSS converted an interpreter contract into seven full-time positions.
Library	The Library received a full-time position from Parks as part of that department's contracting out certain operations to Providence Kitchen during FY21. For FY22, the department has requested a full-time Library Assistant for the Clemmons Branch in anticipation of the opening of the new, expanded facility. This position is included in the FY22 Recommended Budget.
Parks	Parks has reduced the number of positions in its department through the contract with Providence Kitchen which the Board of Commissioners approved on 9/24/20. One full-time position shifted to the Library as part of this transition while another was eliminated. The FY22 Recommended Budget includes four additional temporary part-time positions for the Festival of Lights which are offset by anticipated revenue growth.
MIS	Two vacant positions were eliminated in the FY21 Adopted Budget based on new efficiencies realized in the department and a vacant position is being eliminated in FY22 as well.
Finance	Finance is requesting a full-time Risk Management Analyst based on increased insurance needs and customer service requests and to restore a position Risk Management had in the past. This position is not included in the FY22 Recommended Budget and additional information can be found in the Alternate Service Level section of the appendices.
General Services	General Services is requesting a full-time Design and Construction Technician for Construction Management to assist with inspection and oversight of County construction projects. This position is included in the FY22 Recommended Budget.
County Commissioners and Manager's Office	There are two different Alternate Service Level requests for FY22 - one that would create a Marketing Office with three full-time positions and another for an internship program that would create two part-time positions. Neither of these requests are in the FY22 Recommended Budget.
Board of Elections	The Board of Elections converted a part-time position to full-time and eliminated a part-time position during FY21.

# PUBLIC SAFETY SERVICE AREA

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## Operating Goals & Objectives:

Create a community that is safe, healthy, convenient and pleasant. This will be accomplished by:

- a. Meeting the law enforcement needs of the unincorporated areas of the County, as well as several municipalities through the Sheriff's Office which patrols, investigates crime, executes court orders, serves papers and eviction notices, and collects judgments.
- b. Providing School Resource Officers in middle and high schools throughout the County.
- c. Meeting space needs for detention facilities for the adult populations of the County.
- d. Providing adequate security services for the State-administered Court system.
- e. Providing responsive and professional fire protection to unincorporated areas of the County.
- f. Providing assistance related to animal services through picking up strays, unwanted, sick or injured animals, and dangerous and aggressive animals.
- g. Providing safe, humane housing for strays, abandoned, abused and impounded animals.
- h. Enforcing state and local laws concerning animals and investigating animal bites and reports of animal cruelty.
- i. Providing special financial support to endeavors of the State-administered District Attorney's office.
- j. Maintaining responsive and professional emergency ambulance services throughout all areas of the County, both incorporated and unincorporated.
- k. Providing the rabies quarantine program
- l. Aiding the community before, during, and after disasters – both natural and man-made.
- m. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.

# EMERGENCY MANAGEMENT

**Department Mission:** The mission of the Winston-Salem/Forsyth County Office of Emergency Management is to aid the community before, during, and after unusual events and major disasters through educational services, open communications, and cooperative efforts.

**Program Descriptions:**

*Emergency Management* - Coordinates the preparation of City/County agencies and other community resources for response to and recovery from disasters and unusual events on a 24-hour basis. It also manages the Forsyth County Homeland Security/Preparedness Task Force that consists of more than 20 local emergency response agencies and coordinates the implementation and maintenance of the

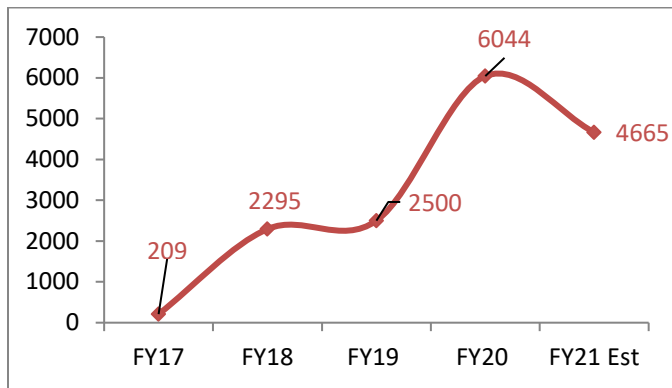
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

*HAZMAT* - Provides hazardous material support services in Forsyth County. Conducts pre-incident surveys of businesses with hazardous materials and provides training to outside agencies and emergency responders.

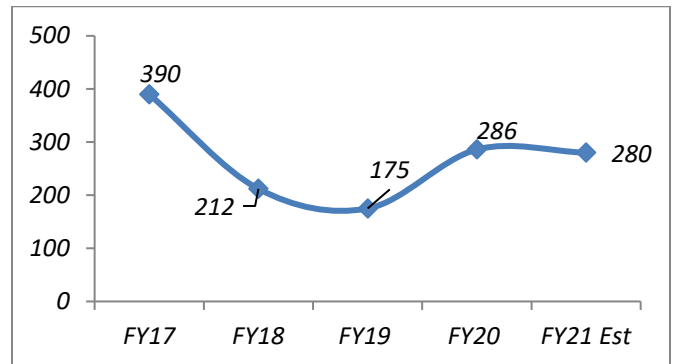
**Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:**

<http://www.cityofws.org/departments/emergency-management>

**Key Performance Measures:**



**Training Hours Provided**



**National Incident Management System Responders Trained**

**25**  
Total Civilians trained in community preparedness

**250**  
Non-Civilians trained in community preparedness

**316**  
Number of Incident Responses

**11**  
Total Multi-Agency Disaster Simultaions

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		FY 21-22	Adopted
	Actual	Original	Estimate	Request	
Emergency Management	276,606	295,940	295,940	309,480	309,480
Hazmat Response	133,690	134,840	134,840	135,630	135,630
<b>Total County Share</b>	<b><u>410,296</u></b>	<b><u>430,780</u></b>	<b><u>430,780</u></b>	<b><u>445,110</u></b>	<b><u>445,110</u></b>



# INTERAGENCY COMMUNICATIONS

**Department Mission:** To coordinate and manage the infrastructure, assets, and resources associated with the 800 MHz digital trunked radio system that is jointly owned by Forsyth County and the City of Winston-Salem. To guide both public safety and non-emergency agencies in the coordinated use of the system as they respond to the needs of the public and to assist them in addressing their interoperable communication needs.

**Goals:**

- Maintain current aging system while staying within budgetary constraints.
- Select radio vendor and work with consultant and City to begin system upgrade.
- Develop a comprehensive internal service and maintenance-staffing plan to provide future support of radio system components.

**Program Descriptions:**

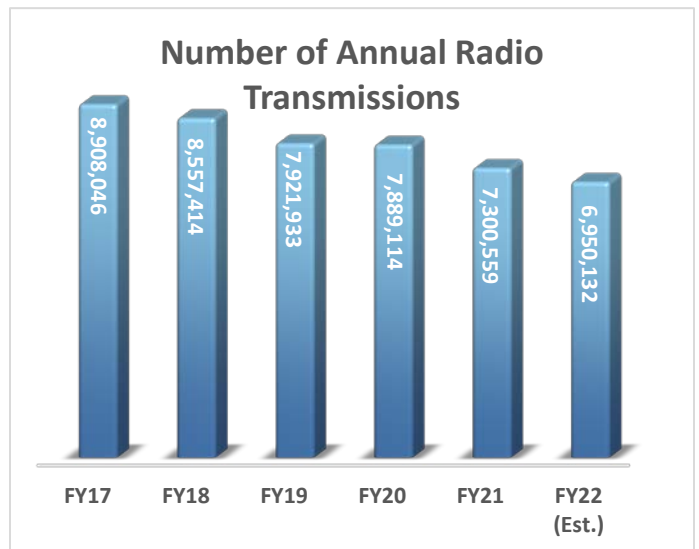
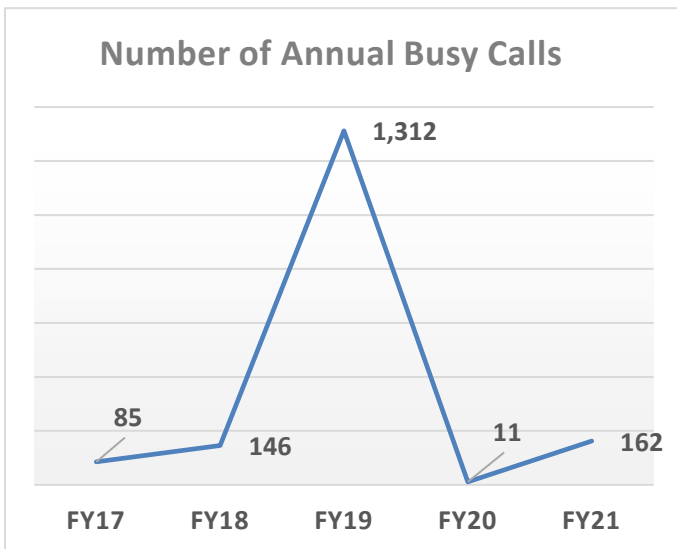
*Interagency Communications* - assist County and City departments with planning and usage of two-way radios to increase departmental efficiency; maintain compliance with the Federal Communications Commission rules and technical parameters; manage radio system security and operational integrity.

**Current Initiatives:**

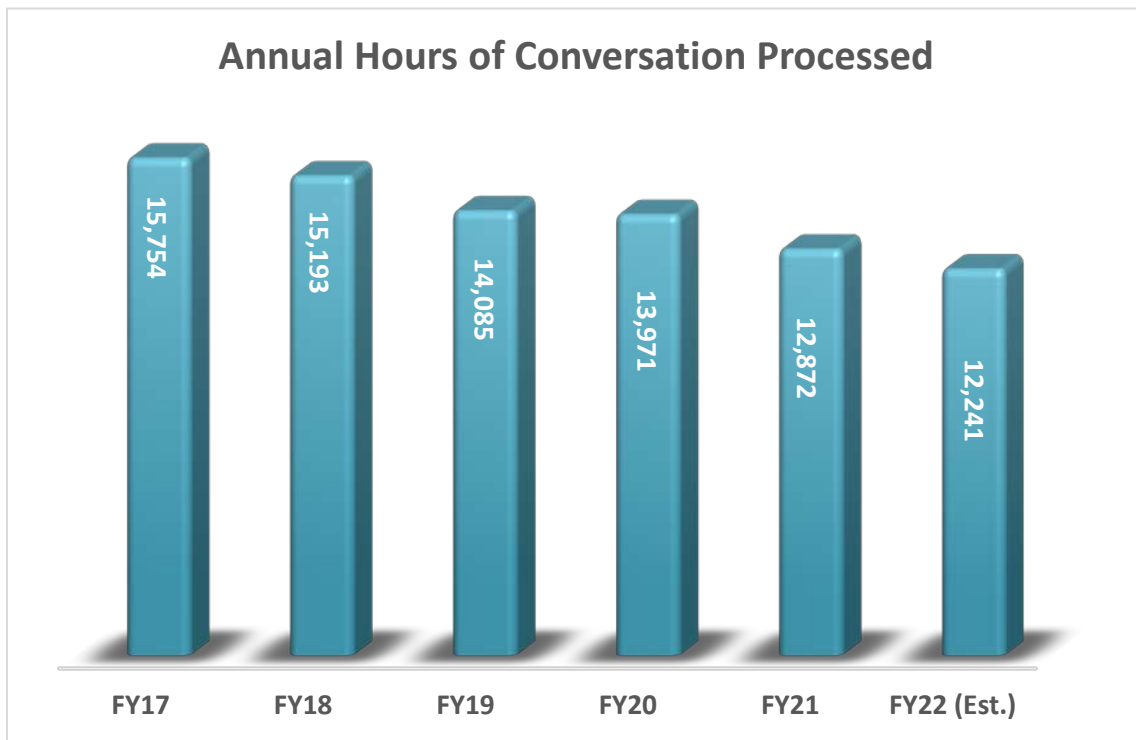
- Coordinate generator, tower light and ground facility repairs.
- Develop strategies to lower repair costs on subscriber radios serviced on a time and material basis.

- Triage requests for service or reported problems from radio system users.
- Provide oversight and follow-up with outside sourced service vendors for swift problem resolution to system performance issues and user calls for technical service.
- Continue to support streamlined process of issuing authorizations for radio programming.
- Continuously monitor the condition of spare parts to support equipment no longer under factory support.
- Objective selection of vendor most responsive to the needs of radio system users as outlined in RFP and proposes the most cost effective solution.
- Determine if radio communications is needed in non-public safety departments/agencies, and if so, define the specific needs and match equipment providing the necessary functionality at the minimum costs.
- Work with new system vendor to establish system support needs.
- Secure funding for additional staff to include new system training, necessary equipment and salaries.
- Work with industry peers and HR to develop PDQs for in-house system technicians.
- Develop and continuously update competitive salary and benefit packages to attract the best talent in the industry of radio communications.
- Outline guidelines of education and previous employment requirements for prospective employees to ensure selection of competent personnel with good working ethics and a spirit of cooperation.

**Performance Measures:**



# INTERAGENCY COMMUNICATIONS



**Budget Highlights:** The FY22 Recommended Budget reflects a net County dollar increase of \$7,943, or 1.3% over the FY21 Adopted Budget. The primary driver of this budget is Capital Outlay, which includes the first phase of a proposed three-year project to replace legacy lighting systems with LED technology at three (3) remaining radio tower sites.

**PROGRAM SUMMARY**

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
Interagency Communications	958,348	1,011,603	1,169,558	1,110,580	1,022,796	-
<b>TOTAL EXPENDITURES</b>	<b><u>958,348</u></b>	<b><u>1,011,603</u></b>	<b><u>1,169,558</u></b>	<b><u>1,110,580</u></b>	<b><u>1,022,796</u></b>	<b><u>-</u></b>

# INTERAGENCY COMMUNICATIONS

	FY 19-20 Actual	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>Expenditures</b>						
<b>Personal Services</b>						
Salaries & Wages	140,586	137,763	125,195	128,371	128,371	-
Other	-	-	252	312	312	-
Employee Benefits	48,231	48,513	47,144	56,385	56,385	-
<b>Total Personal Services</b>	<b>188,817</b>	<b>186,276</b>	<b>172,591</b>	<b>185,068</b>	<b>185,068</b>	-
<b>Operating Expenditures</b>						
Maintenance Service	564,853	613,700	555,500	619,762	601,762	-
Rent	66,704	68,379	68,705	70,100	70,766	-
Other Purchased Services	91,357	21,000	20,164	18,800	18,800	-
Training & Conference	-	2,000	200	3,800	2,400	-
General Supplies	6,197	38,520	31,415	49,650	39,000	-
Energy	38,884	43,784	34,190	43,400	41,000	-
Operating Supplies	1,442	8,360	6,530	9,000	9,000	-
Other Operating Supplies	94	12,584	12,400	12,000	12,000	-
Payments to Other Agencies	-	-	31,880	-	-	-
Other Financing Uses	-	-	174,655	-	-	-
<b>Total Operating Exps.</b>	<b>769,531</b>	<b>808,327</b>	<b>935,639</b>	<b>826,512</b>	<b>794,728</b>	-
<b>Capital Outlay</b>	-	<b>17,000</b>	<b>61,328</b>	<b>99,000</b>	<b>43,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>958,348</u></b>	<b><u>1,011,603</u></b>	<b><u>1,169,558</u></b>	<b><u>1,110,580</u></b>	<b><u>1,022,796</u></b>	-
Cost-sharing Expenses	27,192	4,871	14,420	24,749	24,747	-
<b>REVENUES</b>	<b><u>393,731</u></b>	<b><u>421,545</u></b>	<b><u>447,413</u></b>	<b><u>483,415</u></b>	<b><u>424,795</u></b>	-
POSITIONS(FT/PT)	2/0	2/0	2/0	2/0	2/0	





# SHERIFF'S OFFICE

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**Department Mission:** To ensure the security of life and property, prevent crime and disorder, and enforce the laws of North Carolina and the United States.

**Goals:**

- Meet the citizens' expectations of living in a safe and secure community by serving as the primary Law Enforcement Agency in the unincorporated areas of Forsyth County as well as those municipalities that do not provide Law Enforcement Services.
- Promote a safe, healthy, diverse, and highly trained workforce.
- Enhance the image of and confidence in the Forsyth County Sheriff's Office to become a local and state leader of effective public safety services.
- Provide a safer community by securing individuals deemed to be a threat to public safety by a Court.
- Ensure individuals in custody, as well as staff, are safe at all times.
- Comply with State and Federal requirements pertaining to the management and operations of the Law Enforcement Detention Center.
- Develop and maintain user capability that provides quality assurance, awareness of existing or new processes and technologies, and identification of opportunities for efficiencies.

**Program Descriptions:**

*Support Services Bureau* - includes agency leadership, as well as information technology, human resources, fiscal management (financial and purchasing), training, facilities maintenance, and victim services.

*Enforcement Bureau* - provides patrol, investigation, and 911 services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes court security at the Forsyth County Hall of Justice. County-wide this program executes court orders, serves papers and eviction notices, and collects judgments.

*Detention Operations* - maintains the jail, provides detention officers, and provides medical and food services for County inmates. The program also provides transportation of inmates and the mentally challenged to various facilities.

*DEA Forfeiture Purchasing* - accounts for the spending of illegal drug seizure funds. Expenditures typically include equipment, training and other activities that enhance and support law enforcement in the community.

**Budget Highlights:** The Sheriff's Office FY22 budget request reflects a net county dollar increase of 16.7% or \$8,602,349 over CYO. This includes sixteen ASL requests. The Recommended FY22 Budget net County dollars are increasing by \$2,848,284 or 5.5%. Of this increase, \$1,818,005 is due to Personal Services increases, while \$1,903,698 is due to Operating increases. The increase for the new jail medical contract with Naphcare accounts for slightly more than 60% of the Operating budget increase.

*Governor's Highway Safety Program* - grant that supports a multi-jurisdiction DWI task force in Forsyth County.

**Current Initiatives:**

*Support Services Bureau*

- Obtain and maintain full staffing through enhanced recruitment efforts, competitive compensation, with concentration on patrol, detention, and telecommunications.
- Creation of leadership academy and expand training resources for new and front-line employees.
- Minority recruitment initiatives to mirror EEO and Sworn Officer Recruitment Plan.
- Assume the building security of the Hall of Justice.
- Improve employee safety and wellness.
- Build bridges with community through community outreach and enhanced agency branding.
- Administer the requirements of Pistol/Concealed-Carry Permitting.

*Enforcement Bureau*

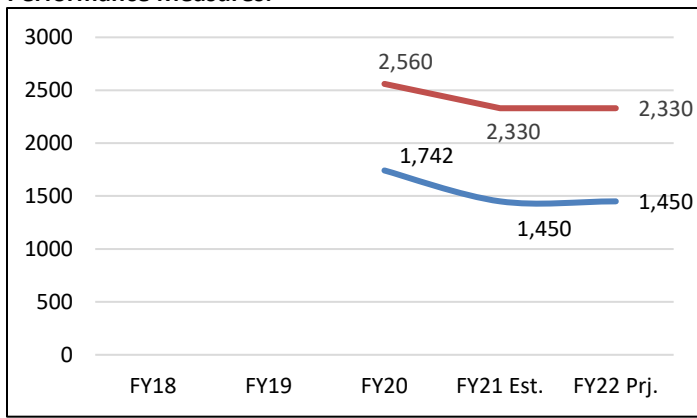
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expansion of intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress juvenile violence in the County (linked with SRO program)
- Continuing efforts to remain premier law enforcement agency and address needs facing the County through further development of enforcement divisions.
- Reduce the number of euthanized animals through increased efforts with spay & neuter clinics and microchipping for Animal Services..
- Develop a Victim Services Unit in connection with the Family Justice Center and Marcy's Law.
- Enhance community safety through reserves and civilian volunteer programs.
- Provide a safe and secure community through quick and efficient service delivery and response to calls for service through community policing tactics.

*Detention Operations*

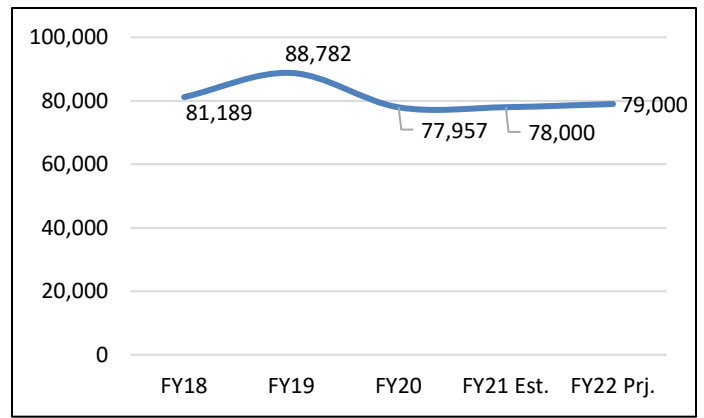
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.
- Improve conditions for individuals detained at the Detention Center

# SHERIFF'S OFFICE

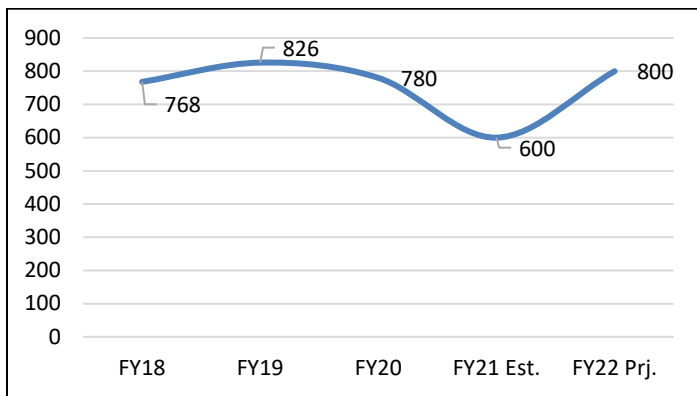
## Performance Measures:



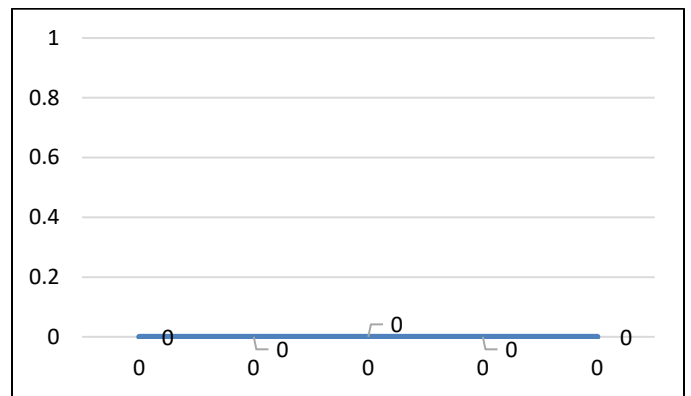
**Crimes Against Persons (blue)/Crimes Against Property (red)**



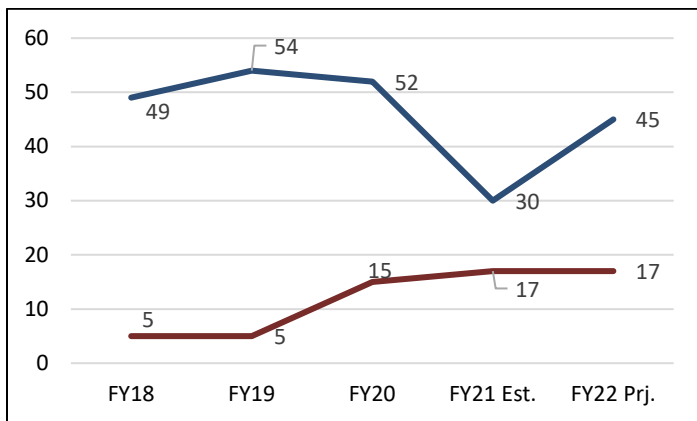
**Patrol - Field Service Calls for Service**



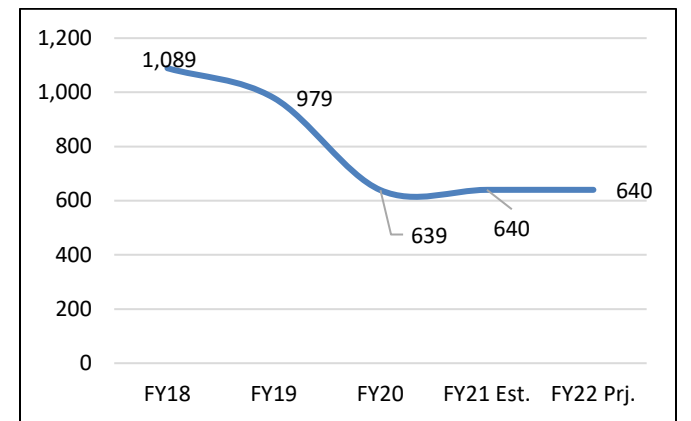
**Detention - Average Daily Inmate Population**



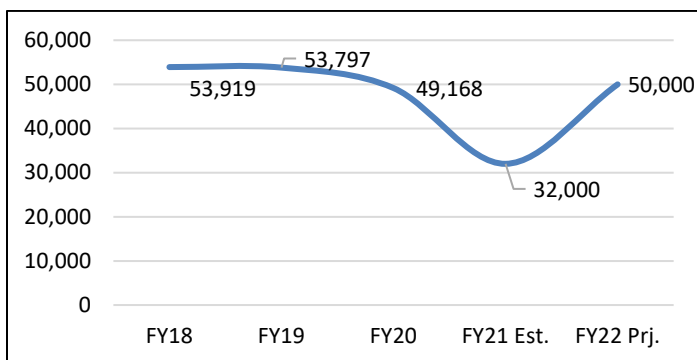
**Patrol - Triple Zeros (No deputy available)**



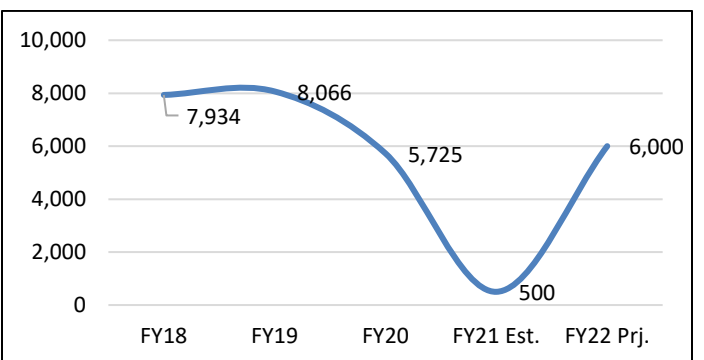
**Detention - Inmate Fights (blue)/Assaults on Staff (red)**



**Animal Services - Citations Issued**



**Judicial - # of Legal Processes Served**



**Judicial - Court-in-Custody transports**

# SHERIFF'S OFFICE

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Support Bureau	5,265,282	6,225,209	5,355,310	8,501,650	6,805,920	-
Law Enforcement	15,129,835	19,756,239	16,359,695	24,498,449	21,507,196	-
Animal Services	2,012,411	2,389,648	1,955,564	2,543,564	2,387,432	-
Detention	28,976,170	31,661,611	29,899,776	33,961,401	33,027,651	-
DEA Forfeiture Purchasing	62,601	112,000	175,148	125,000	125,000	-
Governor's Highway Safety	129,032	142,031	203,352	155,342	155,242	-
<b>Total</b>	<b><u>51,575,331</u></b>	<b><u>60,286,738</u></b>	<b><u>53,948,845</u></b>	<b><u>69,785,406</u></b>	<b><u>64,008,441</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### Personal Services

Salaries & Wages	26,403,994	31,024,572	27,469,592	33,661,009	31,972,497	-
Employee Benefits	11,998,090	14,392,849	12,386,484	15,913,305	15,262,929	-
<b>Total Personal Services</b>	<b><u>38,402,084</u></b>	<b><u>45,417,421</u></b>	<b><u>39,856,076</u></b>	<b><u>49,574,314</u></b>	<b><u>47,235,426</u></b>	<b><u>-</u></b>

### Operating Expenditures

Professional Fees	5,324,828	5,803,058	5,537,372	7,042,169	7,026,669	-
Maintenance Service	177,216	313,978	291,361	328,475	318,133	-
<i>FCSO Comm. Center &amp; fingerprint equip maintenance, software &amp; hardware support on various systems, Const. Services</i>						
Rent	47,234	21,120	20,590	54,070	24,120	-
<i>Space Rental for Joint City-County 911 Challenge and Dixie Classic Fairgrounds</i>						
Utility Services	293,504	323,250	269,993	344,600	323,300	-
<i>Water/sewer costs at Administrative Building &amp; Detention Center</i>						
Other Purchased Services	3,714,703	4,186,291	3,873,660	4,788,663	4,412,301	-
<i>Inmate food contract, insurance premiums, OSSI maintenance, Verizon air cards for mobile data system</i>						
Training & Conference	133,493	90,389	88,404	297,414	177,932	-
<i>Specialty training, certifications, state mandated training, BLET training</i>						
General Supplies	1,365,454	1,547,931	1,294,567	2,050,874	1,683,911	-
<i>Ballistic vests, specialty equipment, weapons, uniforms, computer replacements</i>						
Energy	487,053	664,410	564,317	709,167	668,410	-
<i>Electricity &amp; natural gas costs for Detention Center and Sheriff Administration Buildings</i>						
Operating Supplies	561,945	531,646	500,045	808,251	627,743	-
<i>Ammunition, targets, training supplies, protective gloves, spit shields, inmate clothing, bedding, mattresses, etc.</i>						
Other Operating Costs	456,015	776,674	577,954	842,322	817,541	-
<i>Insurance claims, informant pay, memberships &amp; dues</i>						
<b>Total Operating Exps.</b>	<b><u>12,561,445</u></b>	<b><u>14,258,747</u></b>	<b><u>13,018,263</u></b>	<b><u>17,266,005</u></b>	<b><u>16,080,060</u></b>	<b><u>-</u></b>

<b>Capital Outlay</b>	<b><u>234,535</u></b>	<b><u>83,400</u></b>	<b><u>548,716</u></b>	<b><u>2,264,407</u></b>	<b><u>87,755</u></b>	<b><u>-</u></b>
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<b>Payments T/O Agencies</b>	<b><u>377,267</u></b>	<b><u>527,170</u></b>	<b><u>525,790</u></b>	<b><u>605,200</u></b>	<b><u>605,200</u></b>	<b><u>-</u></b>
<i>Payments to City of W-S for property/evidence management and arrestee processing services</i>						

<b>Contingency</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>75,480</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<i>Market Adjustments</i>						

<b>TOTAL EXPENDITURES</b>	<b><u>51,575,331</u></b>	<b><u>60,286,738</u></b>	<b><u>53,948,845</u></b>	<b><u>69,785,406</u></b>	<b><u>64,008,441</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses	2,750,441	2,848,816	2,162,237	3,081,920	3,048,920	-
Contra-Expenses	(75,540)	(70,000)	(22,958)	(70,000)	(70,000)	-

<b>REVENUES</b>	<b><u>7,815,155</u></b>	<b><u>8,658,077</u></b>	<b><u>8,459,159</u></b>	<b><u>9,554,396</u></b>	<b><u>9,531,496</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	577/24	588/25	593/26	628/24	597/26	-
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# SHERIFF'S OFFICE

## Sheriff - Support Services Bureau (Includes DEA Forfeiture Purchasing)

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES - Support Services Bureau Plus DEA Forfeiture</b>						
<i>Personal Services</i>						
Salaries & Wages	1,556,443	2,255,886	1,797,535	2,411,076	2,351,417	-
Employee Benefits	759,875	1,051,578	752,465	1,140,297	1,116,722	-
						<i>Longevity for entire Sheriff's Department included in Administration</i>
<b>Total Personal Services</b>	<b>2,316,318</b>	<b>3,307,464</b>	<b>2,550,000</b>	<b>3,551,373</b>	<b>3,468,139</b>	-
<i>Operating Expenditures</i>						
Professional Fees	90,426	74,100	99,132	150,000	135,000	-
						<i>Fitness test/drug/medical exams for new hires, polygraph contract</i>
Maintenance Service	46,111	128,600	131,517	137,800	132,000	-
						<i>Software and hardware support on various systems, Const. Services</i>
Rent	39,236	15,950	15,740	45,400	15,450	-
						<i>Space Rental for 911 Challenge and Recruitment Initiatives</i>
Utility Services	262	250	263	300	300	-
Other Purchased Services	1,539,918	1,554,790	1,420,463	1,873,040	1,765,400	-
						<i>Insurance premiums, OSSI System maintenance</i>
Training & Conference	26,417	18,285	4,040	51,397	28,896	-
						<i>Specialty training, recertifications, state mandated training</i>
General Supplies	832,688	627,570	630,113	840,881	760,155	-
						<i>Specialty equipment, uniforms and computer replacements</i>
Energy	1,496	1,980	1,960	2,100	1,980	-
						<i>Natural gas and electricity costs at Administration Bldg</i>
Operating Supplies	183,745	72,765	117,738	150,450	123,145	-
						<i>Training supplies, safety supplies, office supplies</i>
Other Operating Costs	194,066	402,455	358,986	355,175	349,455	-
						<i>Insurance claims, memberships and dues</i>
<b>Total Operating Exps.</b>	<b>2,954,365</b>	<b>2,896,745</b>	<b>2,779,952</b>	<b>3,606,543</b>	<b>3,311,781</b>	-
<b>Capital Outlay</b>	<b>57,200</b>	<b>41,000</b>	<b>109,886</b>	<b>1,358,734</b>	<b>41,000</b>	-
<b>Aid to Other Governments</b>	<b>-</b>	<b>92,000</b>	<b>90,620</b>	<b>110,000</b>	<b>110,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>5,327,883</u></b>	<b><u>6,337,209</u></b>	<b><u>5,530,458</u></b>	<b><u>8,626,650</u></b>	<b><u>6,930,920</u></b>	-
Cost-Sharing Expenses	432,516	440,013	247,327	445,438	445,438	-
<b>REVENUES</b>	<b><u>92,887</u></b>	<b><u>115,600</u></b>	<b><u>117,330</u></b>	<b><u>117,200</u></b>	<b><u>117,000</u></b>	-
POSITIONS (FT/PT)	32/1	33/2	33/2	35/2	33/2	-

# SHERIFF'S OFFICE

## Sheriff - Law Enforcement/Grants (Includes DWI Task Force)

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES - Law Enforcement/Grants Plus DWI Task Force</b>						
<b>Personal Services</b>						
Salaries & Wages	9,994,414	13,178,954	10,773,557	15,096,770	13,917,369	-
Employee Benefits	5,046,182	6,638,871	5,465,012	7,802,395	7,212,452	-
<b>Total Personal Services</b>	<b>15,040,596</b>	<b>19,817,825</b>	<b>16,238,569</b>	<b>22,899,165</b>	<b>21,129,821</b>	-
<b>Operating Expenditures</b>						
Professional Fees	74,515	127,000	95,580	123,500	123,000	-
					<i>Veterinary fees for K-9s</i>	
Maintenance Service	38,564	90,620	94,342	93,575	91,375	-
					<i>FCSO Communication Center &amp; fingerprint equipment maintenance</i>	
Rent	7,998	5,170	4,850	8,670	8,670	-
					<i>Space rental for Narcotics Division</i>	
Utility Services	9,281	7,000	6,900	7,000	7,000	-
Other Purchased Services	890,424	927,381	910,982	974,295	961,075	-
					<i>Verizon air cards for mobile data system</i>	
Training & Conference	90,639	67,259	82,884	231,917	141,434	-
					<i>Specialty training, recertifications, state mandated training, etc.</i>	
General Supplies	231,831	233,608	284,257	686,218	405,781	-
Energy	60,243	84,000	74,828	90,100	88,000	-
					<i>Natural gas and electricity costs</i>	
Operating Supplies	141,037	239,131	192,021	311,151	254,848	-
					<i>Ammunition, targets, training supplies, crime prevention materials, safety supplies</i>	
Other Operating Costs	260,273	371,714	216,498	483,866	465,366	-
					<i>Insurance claims; memberships &amp; dues, informants pay</i>	
<b>Total Operating Exps.</b>	<b>1,804,805</b>	<b>2,152,883</b>	<b>1,963,142</b>	<b>3,010,292</b>	<b>2,546,549</b>	-
<b>Contingency</b>	-	-	-	<b>75,480</b>	-	-
<b>Capital Outlay</b>	<b>135,204</b>	<b>21,400</b>	<b>21,090</b>	<b>864,318</b>	<b>25,400</b>	-
<b>Payments T/O Agencies</b>	<b>290,673</b>	<b>295,810</b>	<b>295,810</b>	<b>348,100</b>	<b>348,100</b>	-
					<i>City of W-S: Property &amp; Evidence Management</i>	
<b>TOTAL EXPENDITURES</b>	<b><u>17,271,278</u></b>	<b><u>22,287,918</u></b>	<b><u>18,518,611</u></b>	<b><u>27,197,355</u></b>	<b><u>24,049,870</u></b>	-
Cost-Sharing Expenses	1,374,409	1,461,980	1,404,924	1,693,115	1,660,115	-
Contra-Expenses	(75,540)	(70,000)	(22,958)	(70,000)	(70,000)	-
<b>REVENUES</b>	<b><u>4,446,376</u></b>	<b><u>6,419,252</u></b>	<b><u>5,863,804</u></b>	<b><u>7,263,114</u></b>	<b><u>7,241,014</u></b>	-
POSITIONS (FT/PT)	239/14	254/15	259/16	289/14	263/16	-

# SHERIFF'S OFFICE

## Sheriff - Detention

(Includes Criminal Justice Partnership Program, Court Security, & Transportation)

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - Detention</b>						
<i>Personal Services</i>						
Salaries & Wages	14,853,137	15,589,732	14,898,500	16,153,163	15,703,711	-
Employee Benefits	6,192,033	6,702,400	6,169,007	6,970,613	6,933,755	-
<b>Total Personal Services</b>	<b>21,045,170</b>	<b>22,292,132</b>	<b>21,067,507</b>	<b>23,123,776</b>	<b>22,637,466</b>	-
<i>Operating Expenditures</i>						
Professional Fees	5,159,887	5,601,958	5,342,660	6,768,669	6,768,669	-
					<i>Inmate Medical Contract</i>	
Maintenance Service	92,541	94,758	65,502	97,100	94,758	-
					<i>Kitchen equipment repair, communication equipment repair/maintenance, solid waste disposal</i>	
Utility Services	283,961	316,000	262,830	337,300	316,000	-
					<i>Water/sewer costs at LEDC</i>	
Other Purchased Services	1,284,361	1,704,120	1,542,215	1,941,328	1,685,826	-
					<i>Inmate Food Service Contract, electronic house arrest monitoring contract</i>	
Training & Conference	16,437	4,845	1,480	14,100	7,602	-
					<i>New officer training, re-certifications</i>	
General Supplies	300,935	686,753	380,197	523,775	517,975	-
					<i>Janitorial supplies, uniforms, handcuffs, small equipment, ammunition, detention training supplies, etc.</i>	
Energy	425,314	578,430	487,529	616,967	578,430	-
					<i>Electricity and natural gas costs</i>	
Operating Supplies	237,163	219,750	190,286	346,650	249,750	-
					<i>Personal protective supplies, spit shields, gloves, etc., inmate clothing and bedding, mattresses</i>	
Other Operating Costs	1,676	2,505	2,470	3,281	2,720	-
<b>Total Operating Exps.</b>	<b>7,802,275</b>	<b>9,209,119</b>	<b>8,275,169</b>	<b>10,649,170</b>	<b>10,221,730</b>	-
<b>Capital Outlay</b>	<b>42,131</b>	<b>21,000</b>	<b>417,740</b>	<b>41,355</b>	<b>21,355</b>	-
<b>Payments T/O Agencies</b>	<b>86,594</b>	<b>139,360</b>	<b>139,360</b>	<b>147,100</b>	<b>147,100</b>	-
					<i>City of W-S: Payment for Arrestee Processing</i>	
<b>Total Expenditures</b>	<b><u>28,976,170</u></b>	<b><u>31,661,611</u></b>	<b><u>29,899,776</u></b>	<b><u>33,961,401</u></b>	<b><u>33,027,651</u></b>	-
Cost-Sharing Expenses	943,516	946,823	509,986	943,367	943,367	-
<b>REVENUES</b>	<b><u>3,275,892</u></b>	<b><u>2,123,225</u></b>	<b><u>2,478,025</u></b>	<b><u>2,174,082</u></b>	<b><u>2,004,482</u></b>	-
POSITIONS (FT/PT)	306/9	301/8	301/8	304/8	301/8	-

# EMERGENCY SERVICES

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**Department Mission:** The mission of the Forsyth County Emergency Services Department is to: 1) coordinate, supervise, and manage the fire & rescue protection program in Forsyth County; 2) manage the operation of the 9-1-1 Communications Center; 3) provide support & training to the volunteer fire and rescue departments; 4) provide required fire protection to Smith Reynolds Airport; and 5) provide emergency medical and ambulance services as well as field level EMT Paramedic care, within Forsyth County in an effective, timely, and efficient manner.

**Goals:**

- To provide effective EMS, Fire and 911 Communication services to the citizens and visitors of Forsyth County
- Recruit, retain and develop a high quality workforce.

**Program Descriptions:**

*Fire Operations* - conducts inspections to ensure fire code compliance, plans review for new construction, investigates fires to determine origin and cause, supports county fire fighting operations, and provides fire protection for Smith Reynolds Airport.

*EMS Operations* - provides medical care transportation at the "Advanced Life Support" Paramedic level, organizes training for County and City personnel who respond to medical emergencies, processes billing and enforces collections of ambulance bills.

*911 Communications* - receives calls via 9-1-1 and dispatches emergency agencies to fire, EMS, and rescue incidents. Provides technical support and maintains the 9-1-1 database and CAD/AVL systems for Emergency Services.

**Current Initiatives:**

- Respect, develop and maintain our existing staff. Continue to advocate for additional

staffing as needed in all divisions within Emergency Services to address system wide demand.

- Ensure all mandated certifications are maintained/recertified for ES employees. This includes remaining compliant with federal/state/local safety and training requirements.
- Improve recruitment and retention of volunteers countywide and develop strategies to assist the administrations of volunteer departments.
- Reduce the occurrence and/or minimize the impact of fire through code enforcement and develop strategies to increase quality control for the code inspection process.
- Investigate for the origin and cause of fires occurring within the county fire departments districts. When a fire is determined as an arson case, it is the goal of the fire division to clear these cases with an arrest better than the national average.
- Reduce the number of times out-of-County mutual aid is requested to respond to daily EMS events in Forsyth County. Improve timely response to emergency dispatches by developing a new deployment model with existing resources and determine what additional resources are needed to meet call volume demands.
- Reduce dependence on franchise BLS transport services to respond to Priority 1 EMS events.
- Evaluate advantages/disadvantages of a possible consolidated/co-located City/County 911 Center with the goal of developing a timely and seamless 911 process.
- Implement and invest in newer NexGen 911 technologies (CAD, Telephone and Radio) and localized technical support.

**Budget Highlights:** The Emergency Services Recommended budget for FY22 reflects a 12.9% or \$1,007,569 increase in net County dollars and focuses on keeping the department operating at its current service level while minimizing County costs. For FY22, the Emergency Services Department Expenditures is increasing \$529,659, or 2.6% over Current Year Original. This increase in expenditures is due to increases in personnel related costs and Capital Outlay in the Fire Division.



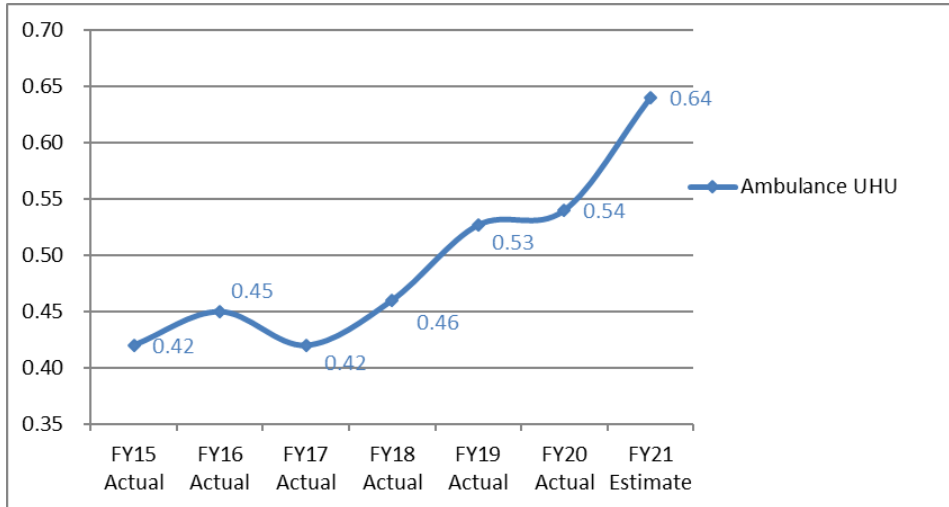
# EMERGENCY SERVICES

The Emergency Services Department has three Alternate Service Level Requests for three (3) Suppression Captains, one (1) Volunteer Support Analyst, and a request to fund year one of a two-year plan to reduce the FCEMS system’s UHU. These Alternate Service Level requests are not included in the Recommended budget.

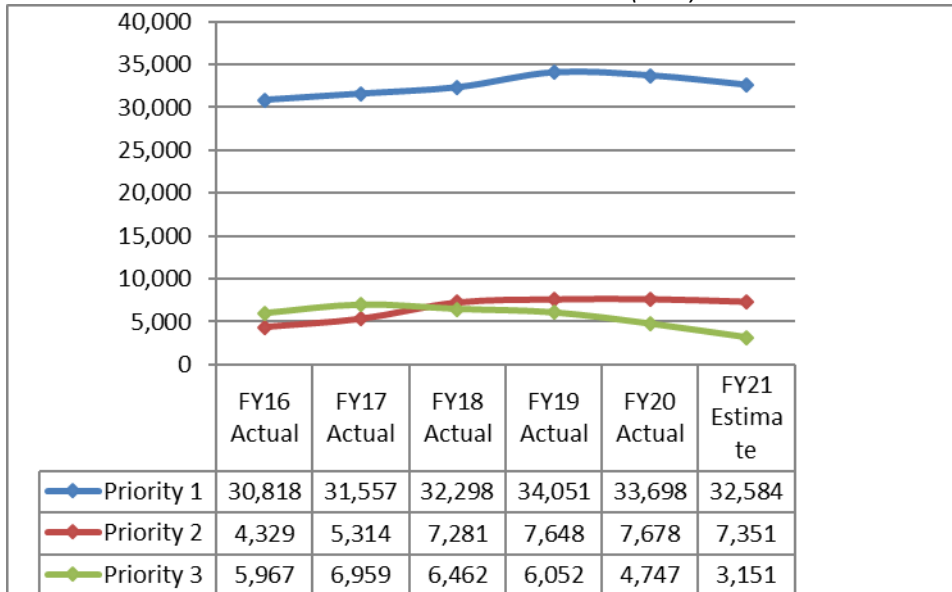
**Performance Measures:**

	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Estimate	FY22 Goal
Emergency	0:15:39	0:15:43	0:14:41	0:14:55	0:12:59

*90<sup>th</sup> Percentile EMS Response Times (Priority 1-Emergency)*

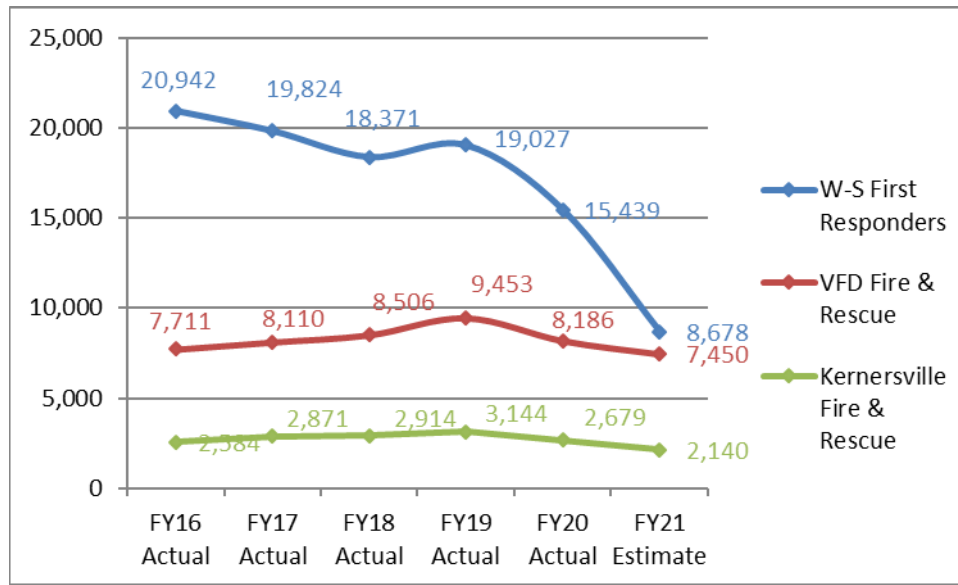


*Ambulance Unit Hour Utilization (UHU)*



*EMS Calls for Service*

# EMERGENCY SERVICES



Fire & Rescue Dispatches

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		Request	FY 21-22 Recommend	Adopted
	Actual	Original	Estimate			
Emergency Services Admin.	876,931	1,187,176	860,274	1,143,411	1,170,819	-
Fire Operations	3,038,228	3,148,916	3,050,823	3,885,276	3,266,926	-
9-1-1 Communications	1,782,810	2,222,881	1,854,365	2,095,891	2,063,091	-
EMS Operations	11,630,805	13,469,732	11,726,688	15,997,948	14,057,528	-
<b>Total</b>	<b><u>17,328,774</u></b>	<b><u>20,028,705</u></b>	<b><u>17,492,150</u></b>	<b><u>23,122,526</u></b>	<b><u>20,558,364</u></b>	<b><u>-</u></b>

# EMERGENCY SERVICES

	FY 19-20 Actual	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	10,613,407	12,034,734	10,598,848	13,684,101	12,499,749	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	4,310,662	5,143,654	4,373,160	5,540,411	5,074,775	-
<b>Total Personal Services</b>	<b>14,924,069</b>	<b>17,178,388</b>	<b>14,972,008</b>	<b>19,224,512</b>	<b>17,574,524</b>	-
<b>Operating Expenditures</b>						
Professional Fees	87,960	125,000	108,790	127,250	125,000	-
Maintenance Service	140,232	183,054	172,191	201,300	201,000	-
Rent	43,511	39,500	37,000	38,000	38,000	-
Utility Services	12,418	14,490	13,706	14,118	14,118	-
Other Purchased Services	578,050	955,366	664,685	922,173	922,173	-
Training & Conference	45,905	34,060	25,250	70,950	51,596	-
General Supplies	410,063	325,257	314,104	431,297	350,297	-
Energy	58,417	70,821	78,976	71,296	71,296	-
Operating Supplies	664,330	700,394	688,665	714,849	702,535	-
Other Operating Costs	87,101	172,575	171,975	178,625	176,025	-
<b>Total Operating Expenditures</b>	<b>2,127,987</b>	<b>2,620,517</b>	<b>2,275,342</b>	<b>2,769,858</b>	<b>2,652,040</b>	-
<b>Capital Outlay</b>	<b>50,650</b>	-	<b>15,000</b>	<b>887,000</b>	<b>102,000</b>	-
<b>Payments T/O Agencies</b>	<b>241,067</b>	<b>229,800</b>	<b>229,800</b>	<b>241,156</b>	<b>229,800</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>17,343,773</u></b>	<b><u>20,028,705</u></b>	<b><u>17,492,150</u></b>	<b><u>23,122,526</u></b>	<b><u>20,558,364</u></b>	-
Cost-Sharing Expenses	895,534	859,523	986,434	384,348	384,348	-
<b>REVENUES</b>	<b><u>11,430,170</u></b>	<b><u>12,207,161</u></b>	<b><u>10,235,636</u></b>	<b><u>12,075,502</u></b>	<b><u>11,729,251</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>232/13</b>	<b>233/13</b>	<b>239/13</b>	<b>265/14</b>	<b>237/14</b>	

# EMERGENCY SERVICES

	FY 19-20	FY 20-21			FY 22-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - Administration</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	366,414	450,200	241,891	406,851	428,027	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	122,048	194,582	95,999	172,059	181,891	-
<b>Total Personal Services</b>	<b>488,462</b>	<b>644,782</b>	<b>337,890</b>	<b>578,910</b>	<b>609,918</b>	-
<b><i>Operating Expenditures</i></b>						
Professional Fees	110	17,000	4,500	17,000	17,000	-
						<i>Random employee drug screens; pre-employment exams; psychological exams</i>
Maintenance Service	4,080	12,500	9,600	13,000	13,000	-
Rent	34	1,500	-	-	-	-
Utility Services	12,418	14,490	13,706	14,118	14,118	-
						<i>Water/sewer service at EMS facilities</i>
Other Purchased Services	191,698	227,762	224,996	240,762	240,762	-
						<i>Insurance premiums, communication, contractual services; pagers, ISP lines at outlying EMS stations, etc.</i>
Training & Conference	8,911	6,500	6,500	13,000	10,400	-
General Supplies	25,795	30,821	27,980	32,200	31,200	-
Energy	58,333	70,821	74,002	71,296	71,296	-
Operating Supplies	10,510	2,000	2,100	2,625	2,625	-
Other Operating Costs	76,580	159,000	159,000	160,500	160,500	-
<b>Total Operating Expenditures</b>	<b>388,469</b>	<b>542,394</b>	<b>522,384</b>	<b>564,501</b>	<b>560,901</b>	-
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>876,931</u></b>	<b><u>1,187,176</u></b>	<b><u>860,274</u></b>	<b><u>1,143,411</u></b>	<b><u>1,170,819</u></b>	-
Cost-Sharing Expenses	241,011	136,706	166,463	176,308	176,308	-
<b>REVENUES</b>	<b><u>156,320</u></b>	<b><u>127,500</u></b>	<b><u>26,000</u></b>	<b><u>127,500</u></b>	<b><u>127,500</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>5/0</b>	<b>5/0</b>	<b>5/0</b>	<b>5/0</b>	<b>5/0</b>	

# EMERGENCY SERVICES

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	1,828,182	1,958,923	1,871,548	2,294,618	1,953,088	-
Other employee benefits	-	-	-	-	-	-
Employee Benefits	795,768	886,047	858,708	990,869	886,782	-
<b>Total Personal Services</b>	<b>2,623,950</b>	<b>2,844,970</b>	<b>2,730,256</b>	<b>3,285,487</b>	<b>2,839,870</b>	-
<b><i>Operating Expenditures</i></b>						
Professional Fees	11,850	19,000	15,290	21,250	19,000	-
		<i>Annual comprehensive medical exams for suppression &amp; prevention employees</i>				
Maintenance Service	24,449	24,950	27,591	30,300	30,000	-
		<i>Maintenance on SCBA tanks, gas detectors, other equipment</i>				
Other Purchased Services	14,939	14,897	16,989	16,900	16,900	-
		<i>Insurance premiums for Fire-related employees</i>				
Training & Conference	8,807	5,160	4,500	11,250	8,256	-
		<i>Fire Inspector &amp; suppression employee re-certifications and continuing education requirements</i>				
General Supplies	192,437	94,839	98,368	149,700	103,000	-
		<i>Replacement of SCBA tanks, gas detectors, office supplies, uniforms</i>				
Operating Supplies	25,980	17,300	15,029	21,000	18,300	-
		<i>CBRN regulators, suppression gloves, hoods, masks, etc. Replace gas detector sensors</i>				
Other Operating Costs	6,889	7,200	7,200	11,000	9,000	-
		<i>Insurance claims for fire related claims, memberships &amp; dues</i>				
<b>Total Operating Exps.</b>	<b>285,351</b>	<b>183,346</b>	<b>184,967</b>	<b>261,400</b>	<b>204,456</b>	-
<b>Payments T/O Agencies</b>	<b>120,600</b>	<b>120,600</b>	<b>120,600</b>	<b>131,389</b>	<b>120,600</b>	-
		<i>Standby funds for VFDs</i>				
<b>Capital Outlay</b>	<b>8,327</b>	-	<b>15,000</b>	<b>207,000</b>	<b>102,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>3,038,228</u></b>	<b><u>3,148,916</u></b>	<b><u>3,050,823</u></b>	<b><u>3,885,276</u></b>	<b><u>3,266,926</u></b>	-
Cost-Sharing Expenses	97,869	71,489	91,888	6,413	6,413	-
<b><u>REVENUES</u></b>	<b><u>560,017</u></b>	<b><u>1,198,537</u></b>	<b><u>436,476</u></b>	<b><u>1,026,688</u></b>	<b><u>1,036,877</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>39/0</b>	<b>39/0</b>	<b>39/0</b>	<b>43/0</b>	<b>39/0</b>	

# EMERGENCY SERVICES

	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted
<b><i>EMS Standby</i></b>						
Beeson's Crossroads Vol Fire	5,400	5,400	5,400	5,664	5,400	-
Belew's Creek Vol Fire	8,283	5,400	5,400	6,180	5,400	-
City View Vol Fire	5,400	-	5,400	-	-	-
Clemmons Vol Fire/Rescue	9,000	5,400	5,400	14,436	5,400	-
Griffith Vol Fire	3,600	3,600	3,600	5,148	3,600	-
Gumtree Vol Fire/Rescue	3,600	3,600	3,600	3,651	3,600	-
Horneytown Vol Fire/Rescue	3,600	3,600	3,600	5,664	3,600	-
King Vol Fire	3,600	3,600	3,600	4,632	3,600	-
Lewisville Vol Fire/Rescue	15,259	10,400	10,400	8,760	10,400	-
Mineral Springs Vol Fire	3,600	7,200	7,200	5,664	7,200	-
Walkertown Vol Fire/Rescue	12,189	15,800	10,400	11,340	15,800	-
Old Richmond Vol Fire/Rescue	8,600	8,600	8,600	6,696	8,600	-
Piney Grove Vol Fire/Rescue	4,500	3,600	3,600	6,180	3,600	-
Salem Chapel Vol Fire	4,430	3,600	3,600	4,632	3,600	-
Rural Hall Vol Fire/Rescue	8,600	8,600	8,600	9,276	8,600	-
Union Cross Vol Fire	10,400	10,400	10,400	5,148	10,400	-
Vienna Vol Fire	10,400	10,400	10,400	6,696	10,400	-
<b>TOTAL EXPENDITURES</b>	<b><u>120,461</u></b>	<b><u>109,200</u></b>	<b><u>109,200</u></b>	<b><u>109,767</u></b>	<b><u>109,200</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted
<b><i>Fire Protection Standby</i></b>						
Beeson's Crossroads Vol Fire	7,000	7,000	7,000	7,210	7,000	-
Belew's Creek Vol Fire	7,000	7,000	7,000	7,210	7,000	-
City View Vol Fire	7,000	-	-	-	-	-
Clemmons Vol Fire/Rescue	7,000	12,000	12,000	10,960	12,000	-
Griffith Vol Fire	7,000	7,000	7,000	7,210	7,000	-
Gumtree Vol Fire/Rescue	3,750	3,750	3,750	3,862	3,750	-
Horneytown Vol Fire/Rescue	5,700	5,700	5,700	7,210	5,700	-
King Vol Fire	1,150	1,150	1,150	3,862	1,150	-
Lewisville Vol Fire/Rescue	7,000	7,000	7,000	10,960	7,000	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,210	7,000	-
Walkertown Vol Fire/Rescue	7,000	21,000	21,000	14,935	21,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,210	7,000	-
Piney Grove Vol Fire/Rescue	7,000	7,000	7,000	10,960	7,000	-
Salem Chapel Vol Fire	7,000	7,000	7,000	7,210	7,000	-
Rural Hall Vol Fire/Rescue	7,000	7,000	7,000	7,210	7,000	-
Talley's Crossing Vol Fire	7,000	-	-	-	-	-
Union Cross Vol Fire	7,000	7,000	7,000	7,210	7,000	-
Vienna Vol Fire/Rescue	12,000	7,000	7,000	10,960	7,000	-
<b>TOTAL EXPENDITURES</b>	<b><u>120,600</u></b>	<b><u>120,600</u></b>	<b><u>120,600</u></b>	<b><u>131,389</u></b>	<b><u>120,600</u></b>	<b><u>-</u></b>

# EMERGENCY SERVICES

	FY 19-20 Actual	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)</b>						
<b>Personal Services</b>						
Salaries & Wages	7,330,550	8,298,798	7,305,343	9,659,060	8,825,762	-
Other employee benefits	-	-	-	-	-	-
Employee Benefits	2,967,944	3,471,157	2,963,354	3,829,364	3,457,983	-
<b>Total Personal Services</b>	<b>10,298,494</b>	<b>11,769,955</b>	<b>10,268,697</b>	<b>13,488,424</b>	<b>12,283,745</b>	-
<b>Operating Expenditures</b>						
Professional Fees	76,000	89,000	89,000	89,000	89,000	-
						<i>Medical Director contract, random drug testing, pre-hire physicals</i>
Maintenance Service	94,409	109,604	99,000	122,000	122,000	-
						<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>
Rent	43,477	38,000	37,000	38,000	38,000	-
						<i>Oxygen tank rental</i>
Other Purchased Services	154,232	479,207	274,200	516,011	516,011	-
						<i>EMS billing contract, insurance premiums, collection services, billing software maintenance</i>
Training & Conference	26,454	18,400	11,250	38,700	26,540	-
						<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>
General Supplies	168,230	176,897	169,530	226,197	192,897	-
						<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>
Operating Supplies	615,523	677,094	667,036	686,724	677,610	-
						<i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i>
Other Operating Costs	576	2,375	1,775	3,125	2,525	-
						<i>Insurance premiums, memberships &amp; dues</i>
<b>Total Operating Exps.</b>	<b>1,178,901</b>	<b>1,590,577</b>	<b>1,348,791</b>	<b>1,719,757</b>	<b>1,664,583</b>	-
<b>Capital Outlay</b>	<b>32,943</b>	-	-	<b>680,000</b>	-	-
<b>Payments T/O Agencies</b>	<b>120,467</b>	<b>109,200</b>	<b>109,200</b>	<b>109,767</b>	<b>109,200</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>11,630,805</u></b>	<b><u>13,469,732</u></b>	<b><u>11,726,688</u></b>	<b><u>15,997,948</u></b>	<b><u>14,057,528</u></b>	-
Cost-Sharing Expenses	547,266	647,417	715,825	197,656	197,656	-
<b>REVENUES</b>	<b><u>10,713,833</u></b>	<b><u>10,881,124</u></b>	<b><u>9,773,160</u></b>	<b><u>10,921,314</u></b>	<b><u>10,564,874</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>165/8</b>	<b>173/8</b>	<b>173/8</b>	<b>189/9</b>	<b>165/9</b>	

# EMERGENCY SERVICES

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - 911</b>						
<b>Personal Services</b>						
Salaries & Wages	1,088,261	1,326,813	1,161,876	1,323,572	1,292,872	-
Other employee benefits	-	-	-	-	-	-
Employee Benefits	424,902	591,868	473,289	548,119	548,119	-
<b>Total Personal Services</b>	<b>1,513,163</b>	<b>1,918,681</b>	<b>1,635,165</b>	<b>1,871,691</b>	<b>1,840,991</b>	-
<b>Operating Expenditures</b>						
Maintenance Service	17,294	36,000	36,000	36,000	36,000	-
						<i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment</i>
Communications	187,386	200,000	110,000	110,000	110,000	-
						<i>E-911 costs</i>
Other Purchased Services	29,795	33,500	38,500	38,500	38,500	-
						<i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment</i>
Training & Conference	1,733	4,000	3,000	8,000	6,400	-
						<i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>
General Supplies	18,510	22,700	23,200	23,200	23,200	-
						<i>Supplies, small equipment, uniforms</i>
Operating Supplies	2,493	4,000	4,500	4,500	4,000	-
						<i>EMD supplies</i>
Other Operating Costs	3,056	4,000	4,000	4,000	4,000	-
						<i>Memberships &amp; dues</i>
<b>Total Operating Exps.</b>	<b>260,267</b>	<b>304,200</b>	<b>219,200</b>	<b>224,200</b>	<b>222,100</b>	-
<b>Capital Outlay</b>	<b>9,380</b>	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>1,782,810</u></b>	<b><u>2,222,881</u></b>	<b><u>1,854,365</u></b>	<b><u>2,095,891</u></b>	<b><u>2,063,091</u></b>	-
Cost-Sharing Expenses	9,388	3,911	12,258	3,971	3,971	-
<b>POSITIONS (FT/PT)</b>	<b>29/5</b>	<b>28/5</b>	<b>28/5</b>	<b>28/5</b>	<b>28/5</b>	





# COURT SERVICES

**Mission:** To provide services enhancing judicial administrative functions in Forsyth County.

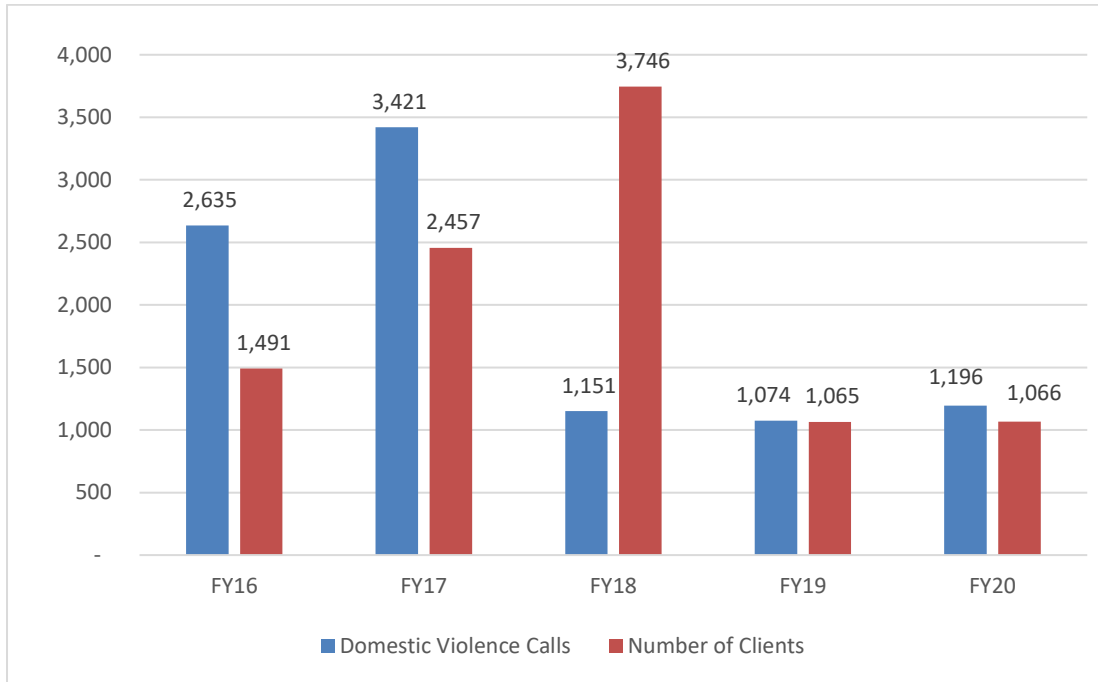
**Program Descriptions:**

*Bridges to Hope Family Justice Center/ Safe on Seven:* Provides enhanced judicial services, particularly for

domestic abuse, with funding from grants, County funds, and other contributions.

*Deferred Payment Program:* Provides persons with suspended sentences a way to pay court costs, fines and fees in installments, preventing them from serving active sentences for failure to pay court costs and fines.

**Key Performance Measures:**



*Domestic Violence Statistics for Forsyth County*

**Budget Highlights:** The FY22 Recommended Budget for Court Services reflects several changes to the new Bridges to Hope Forsyth County Family Justice Center, as the transition from the Safe on Seven program reaches completion. The County has worked with a group of organizations for the past few years to transition the Safe on Seven program to the nationally recognized Family Justice Center model, which will enhance the services offered to victims of domestic abuse. As part of the transition to the Family Justice Center, the County will no longer fund several contracts with the Administrative Office of the Courts and Legal Aid and will instead use those dollars to fund five positions – a Director, a Client Services Coordinator, two Navigators, and one Office Assistant – and additional costs associated with operating a Family Justice Center.

The Bridges to Hope Family Justice Center is located on the first floor of the Behavioral Health Plaza on Highland Avenue. Partner agencies share the newly expanded facility, for a safe, convenient location for clients seeking services. A Memorandum of Understanding clarifies roles and responsibilities of different agencies that are committing to deliver services from this location.

Court Services also includes the Deferred Payment Program where the County funds a position to assist the Chief District Court Judge to hire a position to coordinate receipt of outstanding payments due to the courts in Judicial District 21. This is an effort to assist individuals who have been given suspended sentences a way to pay court costs, fines, and fees in installments, preventing them from having to serve active sentences for failure to pay.

# COURT SERVICES

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	
Deferred Payment	62,171	72,519	72,519	74,100	74,100	-
Safe on Seven	261,555	324,213	137,644	353,123	346,123	-
<b>Total</b>	<b><u>323,726</u></b>	<b><u>396,732</u></b>	<b><u>210,163</u></b>	<b><u>427,223</u></b>	<b><u>420,223</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	

## EXPENDITURES

### *Personal Services*

Salaries and Wages	-	218,619.00	79,058.00	242,112.00	242,112.00	-
Employee Benefits	-	98,094.00	20,186.00	77,961.00	77,961.00	-
<b>Total Personal Services</b>	<b>-</b>	<b>316,713.00</b>	<b>99,244.00</b>	<b>320,073.00</b>	<b>320,073.00</b>	<b>-</b>

### *Operating Expenditures*

Other Purchased Services	323,198	72,519	105,119	83,650	80,150	-
Training & Conference	-	2,500	500	3,000	3,000	-
Materials & Supplies	528	5,000	5,300	15,000	11,500	-
Other Operating Costs	-	-	-	5,500	5,500	-
Payments to Other Agencies	-	-	-	-	-	-
<b>Total Operating Exps.</b>	<b>323,726</b>	<b>80,019</b>	<b>110,919</b>	<b>107,150</b>	<b>100,150</b>	<b>-</b>

### **Capital**

<b>Capital</b>	<b>-</b>	<b>97,000</b>	<b>97,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>323,726</u></b>	<b><u>396,732</u></b>	<b><u>210,163</u></b>	<b><u>427,223</u></b>	<b><u>420,223</u></b>	<b><u>-</u></b>

Cost-Sharing Expenses	695	9,531	557	-	-	-
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## REVENUES

City of Winston-Salem	90,000	45,000	32,000	-	-	-
Safe on Seven - GCC	96,084	-	-	-	-	-

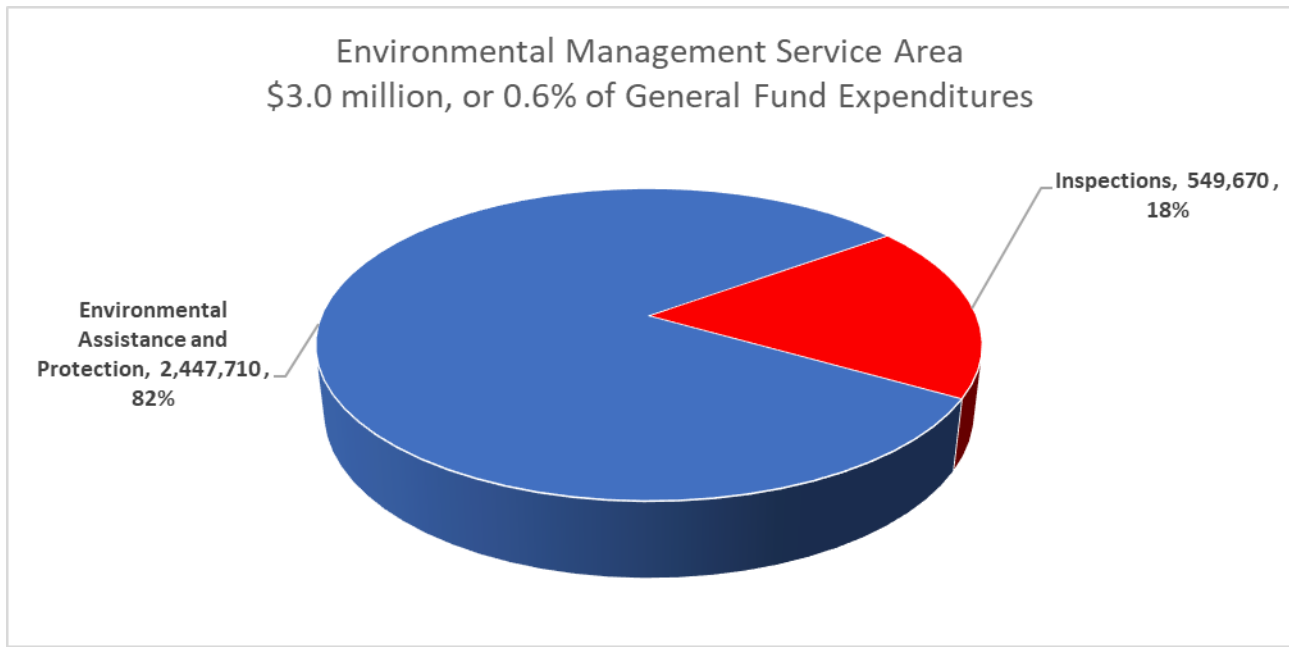
<b>TOTAL REVENUES</b>	<b><u>186,084</u></b>	<b><u>45,000</u></b>	<b><u>32,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
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Positions	0/0	5/0	5/0	5/0	5/0	
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# ENVIRONMENTAL MANAGEMENT SERVICE AREA

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## Operating Goals & Objectives:

Create a community that is healthy, convenient and pleasant. This will be accomplished by:

- a. Enforcing the Zoning and Erosion Control Ordinances.
- b. Supporting strategies that will ensure clean air and water.
- c. Providing awards to local farmers for the installation of "Best Management Practices".
- d. Preserving farmland through the purchase of development rights.
- e. Enforce laws related to illegal dumping of solid waste.
- f. Support and promote recycling efforts County-wide.
- g. Monitor solid waste franchise contracts for compliance with agreements.

# ENVIRONMENTAL ASSISTANCE AND PROTECTION

**Department Mission:** To protect public health and the environment of Forsyth County by minimizing the impacts of environmental contaminants, educating the public about pollution prevention and promoting conservation of natural resources in the community.

**Goals:**

- Promptly review applications and take action on air quality permits, modifications and renewals, as required, in substantially less time than required by applicable federal, state, and local regulations.
- Monitor outdoor ambient air pollution levels in the County and exceed federal, state, and local regulatory requirements for data capture and reporting.
- Protect the rights of Forsyth County citizens and visitors to enjoy a healthy local environment by promptly and professionally investigating complaints and reported concerns. Assist residents and businesses in understanding, achieving, and maintaining compliance with federal, state, and local environmental regulations. Provide accurate information and practical guidance on best practices for minimizing environmental hazards and associated public health risks in the community.

**Program Descriptions:**

*Air Quality Control* - operates ambient air pollution monitoring network, enforces emission standards and regulations prohibiting open burning to maintain healthy air quality, responds to complaints from citizens, assists with local transportation planning, provides compliance assistance services to the regulated community and radon consultative services to homeowners.

*Solid Waste and Other Programs* - performs inspections and maintains asbestos management plans for County facilities, administers asbestos regulatory program, responds to solid waste complaints, requires clean-up of illegal dump sites, inspects private landfills, administers franchise ordinances governing solid waste and recycling collection services, and responds to complaints regarding surface waters.

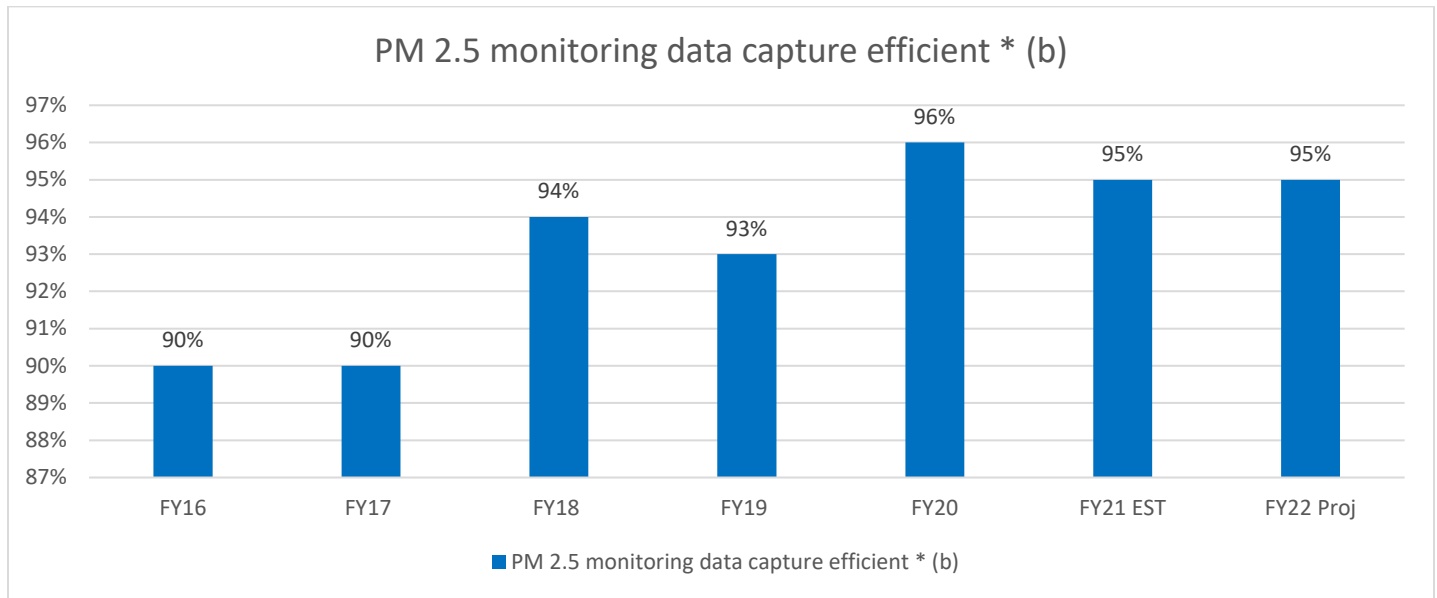
**Current Initiatives:**

- Prioritize workload assignments for air quality permitting to maximize efficient use of staff resources and provide excellent customer service while minimizing the potential for negative impacts and inconvenience for regulated businesses and local industry.
- Continue specialized technical cross-training of Analysis and Monitoring Division staff to ensure uninterrupted operation of all components of the ambient air pollution monitoring network and compliance with all related requirements including equipment maintenance and repair, data capture efficiency, required quality assurance/quality control (QA/QC) data verification procedures and required reporting of certified pollutant data.
- Prioritize staff assignments and organize flexible work schedules to expedite a prompt, thorough investigative assessment of each complaint and environmental concern reported by citizens, businesses, and referrals from other federal, state and local agencies. Provide professional compliance assistance services and expertise at every opportunity to promote pollution prevention and regulatory compliance; to carry out equitable enforcement of environmental regulations, as necessary, to mitigate violations and minimize risks; and to collaborate with other federal, state and local agencies, as appropriate, to identify solutions to environmental issues and risks to public health.
- To promote public awareness about air quality, environmental and health-related topics through outreach and direct engagement with individuals, school groups, the news media, employers, and community groups.
- Explore opportunities to continue to improve efficiency and reduce costs of operations at the recycling convenience centers. Renegotiate current recycling contracts.
- Seek input from the Sustainable Energy Workgroup regarding goals and objectives for new Sustainability Program Manager to outline the duties for the position, once hired.
- Conduct analysis of feasibility of availability/universal waste collection fee and seek out legislative recourse.

**PROGRAM SUMMARY**

	FY 19-20		FY 20-21		FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Air Quality Control	1,840,318	1,481,520	1,403,444	1,537,291	1,457,677	-
Solid Waste & Other Progs.	442,072	419,643	439,672	475,031	472,283	-
Administration	3,169	494,871	471,107	521,302	517,750	-
<b>Total</b>	<b><u>2,285,559</u></b>	<b><u>2,396,034</u></b>	<b><u>2,314,223</u></b>	<b><u>2,533,624</u></b>	<b><u>2,447,710</u></b>	<b>=</b>

# ENVIRONMENTAL ASSISTANCE AND PROTECTION



\*EPA requires >75%/quarter % of correct air quality forecasting for PM 2.5 & ozone season

94%

Process Permit Application w/in regulatory timeframe

100%

Inspect all scheduled major/synthetic facilities

3 Working Days

Processing time for asbestos reno/demo permit

**Budget Highlights:** The EAP FY22 Recommended Budget reflects a net County dollar increase of \$482,322 or 43.2% over the FY21 Adopted Budget. Drivers of this increase include expiration of forewent 105 grant funding, increased personal service costs, impacts from the recycling market, equipment, and restorations of FY21 budget reductions due to COVID-19. Expenditures are increasing \$51,676, or 2.2% over the FY21 Adopted Budget. These increases are offset by reductions due to the elimination of the Air Awareness program. The requested budget includes an ASL for an Air Awareness Program Coordinator.

# ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	1,408,476	1,474,062	1,422,350	1,510,035	1,469,907	-
Other Employee Benefits	1,886	1,550	1,857	1,900	1,900	-
						<i>Cell phone stipend</i>
Employee Benefits	580,125	608,914	586,388	638,996	623,124	-
<b>Total Personal Services</b>	<b>1,990,487</b>	<b>2,084,526</b>	<b>2,010,595</b>	<b>2,150,931</b>	<b>2,094,931</b>	-
<b>Operating Expenditures</b>						
Professional Fees	1,132	1,710	979	1,710	1,710	-
						<i>Laboratory &amp; medical fees</i>
Purchased Property Services	5,830	7,020	4,871	10,423	9,020	-
						<i>Equipment maintenance, Compressed Cylinder Rentals, Air Awareness Space Rentals</i>
Other Purchased Services	24,019	28,277	24,696	32,701	28,201	-
						<i>Insurance premiums, public notice advertising, phone lines @ monitoring sites</i>
Training & Conference	17,616	14,736	15,666	33,349	21,313	-
General Supplies	27,075	15,525	8,985	19,800	18,225	-
						<i>Office supplies, postage, small equipment &amp; repair supplies</i>
Electricity	8,204	11,150	7,760	9,550	9,550	-
Operating Supplies	7,822	15,630	2,866	19,470	9,770	-
						<i>Operating supplies</i>
Claims	-	7,000	-	7,000	7,000	-
						<i>Insurance claims</i>
Other General & Administrative	1,218	2,710	1,810	3,210	2,510	-
						<i>Memberships &amp; dues, renewal fees</i>
<b>Total Operating Exps.</b>	<b>92,916</b>	<b>103,758</b>	<b>67,633</b>	<b>137,231</b>	<b>107,299</b>	-
<b>Contingency</b>	-	-	-	-	-	-
<b>Capital Outlay</b>	<b>17,000</b>	<b>20,000</b>	<b>28,000</b>	<b>32,000</b>	<b>32,000</b>	-
						<i>Replacement monitors, analyzers and calibrators</i>
<b>Payment T/O Agencies</b>	<b>185,156</b>	<b>187,750</b>	<b>207,995</b>	<b>213,480</b>	<b>213,480</b>	-
						<i>City of Winston-Salem contract : Recycling at 3 convenience sites and Schools</i>
<b>TOTAL EXPENDITURES</b>	<b>2,285,559</b>	<b>2,396,034</b>	<b>2,314,223</b>	<b>2,533,624</b>	<b>2,447,710</b>	=
Cost-Sharing Expenses	91,096	95,219	65,206	159,193	96,500	-
Contra-Expenses	(6,385)	(10,670)	-	(10,670)	(10,670)	-
<b>REVENUES</b>	<b>808,194</b>	<b>1,278,696</b>	<b>735,269</b>	<b>921,400</b>	<b>848,050</b>	=
Positions (FT/PT)	24/1	24/1	24/1	25/1	24/1	-





# INSPECTIONS

**Department Mission:** The Inspections Department is a subdivision of Winston-Salem/Forsyth County Planning & Development Services.

**Program Descriptions:**

*Construction Control* - Provides for the enforcement of the North Carolina State Building Code and local building and sign ordinances through a comprehensive plan review, permit, and inspections process; inspects all electrical, plumbing, heating, and refrigeration work associated with building construction in Forsyth County, excluding Kernersville; provides initial building inspections and evaluations of day care and family group home facilities.

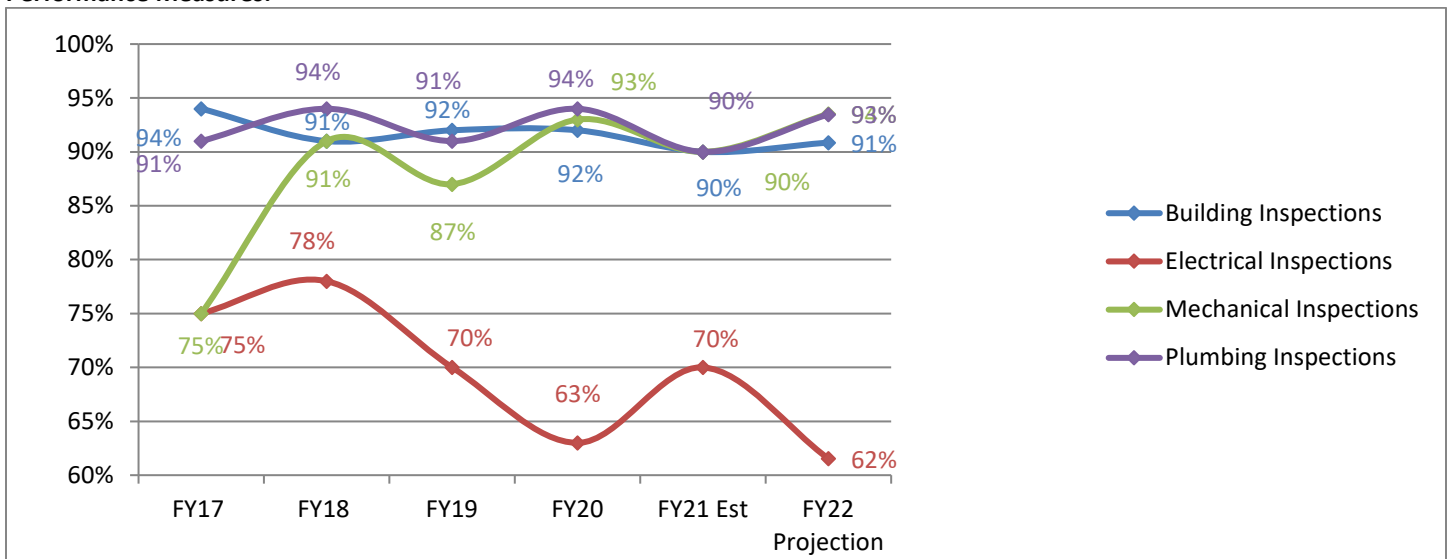
*Zoning Enforcement* - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure that

required parking, tree save and landscaping, sign enforcement, and setbacks are provided, and that the use and dimensional requirements of the zoning district regulations are followed; provides staff support to the respective City and County Zoning Boards of Adjustment.

*Erosion Control* - Erosion Control is administered through the City of Winston-Salem's Stormwater Department. All land-disturbing activities involving an area greater than one acre (except mining, forestry, or agriculture) are required by the State to operate under an approved erosion control plan. The division enforces regulations pertaining to watershed and floodplain requirements by reviewing development plans and issuing grading permits.

**The Inspections Department is a joint City-County agency administered by the City of Winston-Salem: <http://www.cityofws.org/departments/inspections>**

**Performance Measures:**



Percentage of Inspections Completed within 1 Day of Request

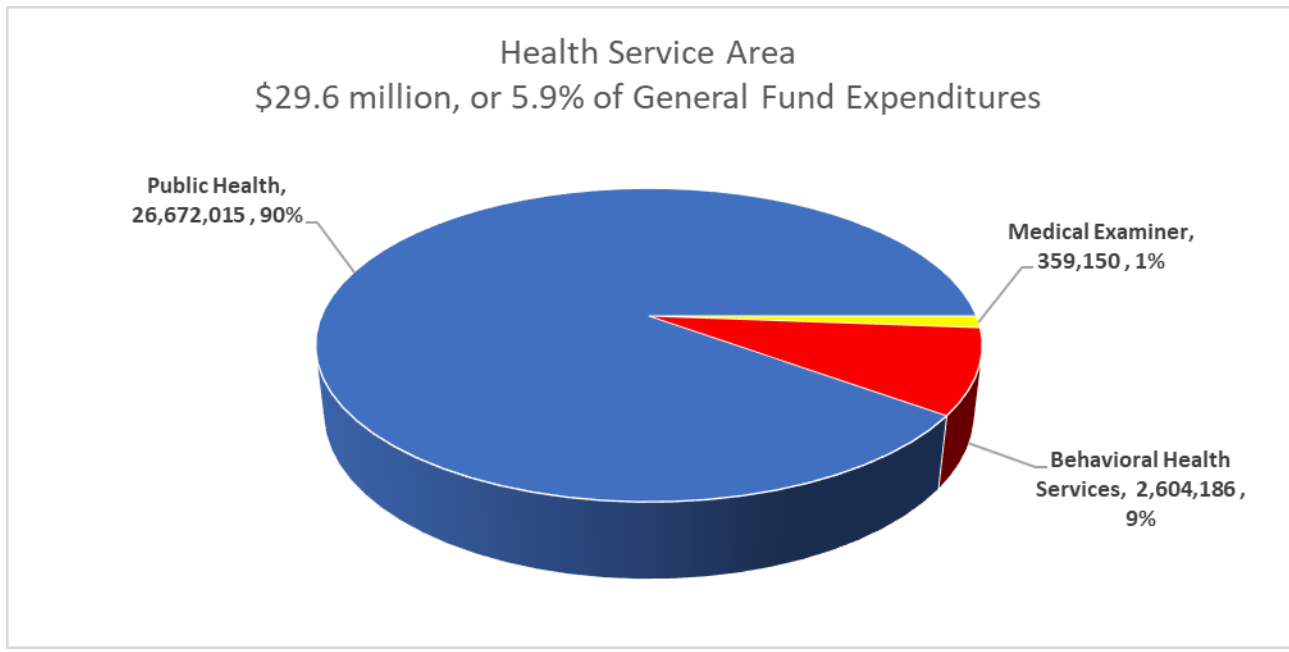
**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	1,526	3,100	2,185	3,100	3,100	
Zoning Enforcement	425,570	417,140	417,140	429,440	429,440	
Erosion Control	70,679	82,370	82,370	117,130	117,130	
Construction Control	-	(158,100)	(158,100)	(171,580)	(171,580)	
<b>Total County Share</b>	<b><u>497,775</u></b>	<b><u>344,510</u></b>	<b><u>343,595</u></b>	<b><u>378,090</u></b>	<b><u>378,090</u></b>	=

\*The expenses of the Inspections Division, including the cost of administration related to these programs. It excludes expenses related to the enforcement of any City Ordinance for which the County has no counterpart ordinance. Any general program generated revenues (not permit revenues) are apportioned to the City and the County based upon the percentage of permit revenues received from permits issued outside the City limits. Actual permit fees collected outside of the City are subtracted from the County-share.

# HEALTH SERVICE AREA

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## Operating Goals & Objectives:

Create a community that is health. This will be accomplished by:

- a. Providing services for the treatment of mental illness, developmental disabilities, and alcohol and drug abuse.
- b. Supporting strategies that reduce teen pregnancy, infant mortality, HIV and other sexually transmitted diseases, substance abuse, dental disease, and other other negative forces in the community.
- c. Providing nutrition counseling, dental hygiene, and speech/hearing services.
- d. Providing nutrition education and food vouchers to breast-feeding and pregnant women as well as infants and children.
- e. Supporting strategies that will ensure sanitary food handling establishments, hotels, motels, and other institutions as specified by state law.
- f. Providing adult health services, maternal and child health services, and communicable disease services.

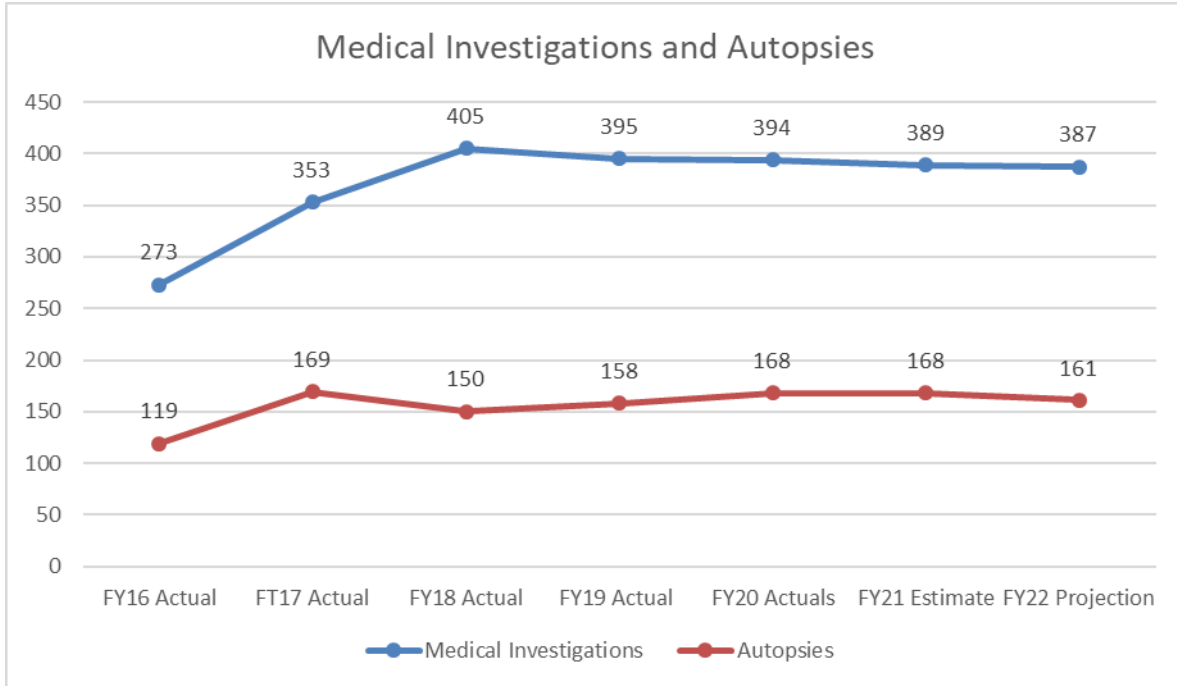
# MEDICAL EXAMINER

**Mission:** To conduct medical examinations of deaths in the County and perform autopsies in those deaths where necessary as specified by State Law.

**Autopsies:** Autopsies are performed when deemed necessary by the Medical Examiner during death investigations, or otherwise required by law.

**Medical Fees:** Medical fees are paid by the County for medical examinations in cases of suspicious death, or when otherwise required by law.

**Key Performance Measures:**



**Budget Highlights:** Per State of North Carolina legislation, the current fee for medical investigations is \$200 and the fee for autopsies is \$1,750 per case. The FY22 Recommended Budget for Medical Examiner is based on adjusted averages and includes funding for 387 medical examinations and 161 autopsies.

**PROGRAM SUMMARY**

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	FY 21-22 Request	FY 21-22 Recommend	FY 21-22 Adopted
Medical Fees	78,800	68,000	77,800	77,400	77,400	-
Autopsies	294,000	250,250	294,000	281,750	281,750	-
<b>Total</b>	<b><u>372,800</u></b>	<b><u>318,250</u></b>	<b><u>371,800</u></b>	<b><u>359,150</u></b>	<b><u>359,150</u></b>	<b><u>-</u></b>
	FY 18-19 Actual	FY 19-20 Original	FY 19-20 Estimate	FY 20-21 Request	FY 20-21 Recommend	FY 20-21 Adopted
<b>EXPENDITURES</b>						
Professional Fees	372,800	318,250	371,800	359,150	359,150	-
<b>TOTAL EXPENDITURES</b>	<b><u>372,800</u></b>	<b><u>318,250</u></b>	<b><u>371,800</u></b>	<b><u>359,150</u></b>	<b><u>359,150</u></b>	<b><u>-</u></b>



# BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

**Mission:** To assess community needs and develop appropriate response systems; to engage providers for community-based services of the highest quality within the limits of available resources to Forsyth County residents.

**Goals:**

- Provide access to crisis & safety net services.
- Improve access to care.
- Provide access to services to divert clients from hospitals, emergency departments, and jails.
- Support services to enhance quality of life/stabilization/recovery.
- Direct preventive/treatment services.

**Program Description:**

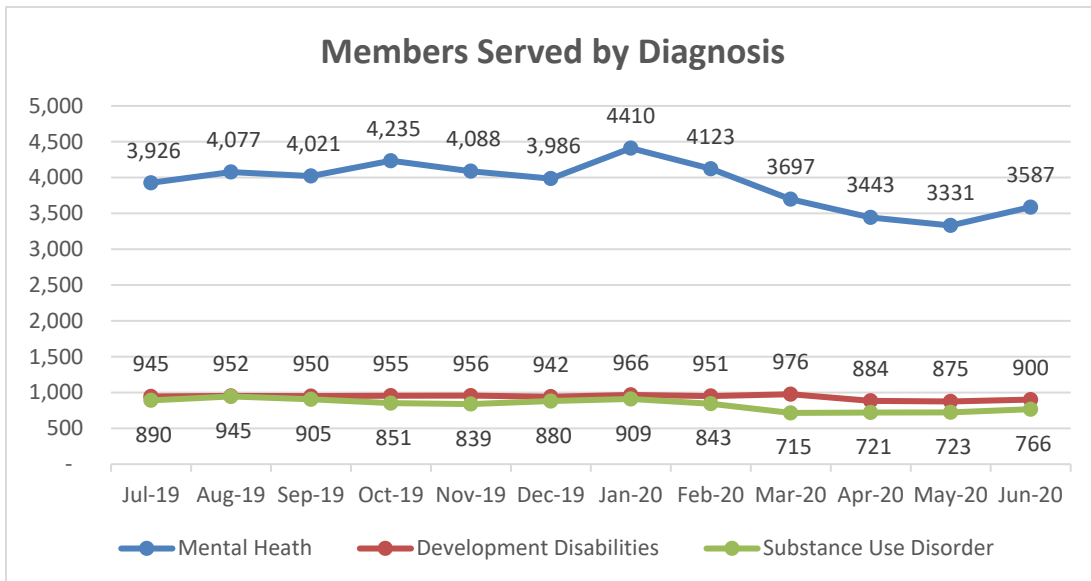
Cardinal Innovations Healthcare manages publicly funded behavioral health services to Forsyth County residents through its comprehensive, contracted provider network. Providers include outpatient clinicians and psychiatrists, behavioral health agencies, residential treatment programs

and hospitals. Services include clinical assessment, outpatient therapies and medication management, Medicaid Enhanced Services, residential care, respite, substance abuse detoxification and treatment, and partial hospitalization and inpatient care. Services are provided to individuals aged three and above with mental health, intellectual/developmental disabilities, and/or substance use conditions. Cardinal's total funding comes through Medicaid, County and State funds, and federal block grant allocations.

**Current Initiatives:**

- Key collaborations between managed care organization (Cardinal Innovations) and various community agencies
  - EMS Paramedicine Program
  - Regional Managers/DSS Directors Quarterly Meeting

**Performance Measures:**



**Budget Highlights:** For FY22, Forsyth County's allocation of \$4,026,677 for the direct provision of mental health, substance use, and developmental disability services within the County is allocated to several County-managed initiatives for direct service provision. In previous years, the County has allocated a portion of Behavioral Health Funding to Cardinal Innovations to manage direct service provision. In FY22, the County will manage all programs and projects. Internal County programs and projects include the Mobile Integrated Healthcare program in Emergency Services; Stepping Up and a Health Educator position for Substance Use in Public Health; a mental health professional added to the medical contract for the Law Enforcement Detention Center; DSS efforts including adult emergency placements and child protective services placements. Other allocations include the Mental Health Association, Financial Pathways, Greentree Peer Center, NAMI Northwest, YWCA's Hawley House, Daymark, Horizons, Monarch, School Health Alliance, Family Services, and MOJI Coffee; the DA's Treatment Alternatives program; the Faith Health Chaplaincy Program; Mental Health First Aid Training to County employees; and funds held in reserve.

# BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
Cardinal Managed Services	1,561,060	1,580,505	1,615,505	-	-	-
County Managed Initiatives	484,402	877,881	513,417	4,300,677	2,423,133	-
LEDC Mental Health Professional (in Sheriff)	-	92,408	92,408	92,408	92,408	-
Mobile Integrated Health (in Emerg Srvcs)	653,924	731,503	810,035	754,413	754,413	-
Stepping Up Initiative (in Public Health)	423,404	506,823	506,823	515,528	515,528	-
Health Educator - Substance Use (in Public Health)	28,939	58,761	58,761	60,142	60,142	-
Materials and Supplies	20,861	-	-	-	-	-
Unallocated Reserves	-	178,796	-	-	181,053	-
<b>Total</b>	<b><u>3,172,590</u></b>	<b><u>4,026,677</u></b>	<b><u>3,596,949</u></b>	<b><u>5,723,168</u></b>	<b><u>4,026,677</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b>EXPENDITURES</b>						
<b>Cardinal Innovations - Managed Services</b>	<b>1,561,060</b>	<b>1,580,505</b>	<b>1,615,505</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>County Managed Initiatives</b>	<b>484,402</b>	<b>877,881</b>	<b>513,417</b>	<b>4,300,677</b>	<b>2,423,133</b>	<b>-</b>
<i>Financial Pathways</i>	30,000	30,000	30,000	30,000	19,800	-
<i>Green Tree Peer Center</i>	35,000	35,000	35,000	224,000	45,000	-
<i>Mental Health Assoc of Forsyth</i>	12,500	25,000	25,000	25,000	25,000	-
<i>MOJI Coffee</i>	65,448	64,381	84,917	63,734	48,734	-
<i>NAMI Northwest</i>	5,250	6,000	6,000	9,000	6,000	-
<i>Urban League</i>	29,999	30,000	30,000	-	-	-
<i>Insight Human Services - DATA Program</i>	140,000	140,000	140,000	140,000	140,000	-
<i>Wellpath/CCS - DATA Program</i>	6,205	62,500	62,500	62,500	62,500	-
<i>ARCA - DATA Program</i>	-	-	-	30,000	30,000	-
<i>Faith Health Chaplaincy Program</i>	75,000	75,000	75,000	75,000	75,000	-
<i>G.I.D.E.</i>	50,000	-	-	-	-	-
<i>YWCA's Hawley House</i>	35,000	-	-	128,390	25,000	-
<i>Daymark</i>	-	-	-	1,027,425	1,000,000	-
<i>Horizons</i>	-	-	-	133,500	100,000	-
<i>Monarch</i>	-	-	-	262,300	262,300	-
<i>School Health Alliance</i>	-	-	-	83,199	83,199	-
<i>Crossnore School</i>	-	-	-	198,000	-	-
<i>Family Services</i>	-	-	-	147,895	60,600	-
<i>Hope Counseling and Consulting</i>	-	-	-	500,000	-	-
<i>Novant Health Forsyth Health</i>	-	-	-	179,304	-	-
<i>Medical Center Foundation</i>	-	-	-	75,000	-	-
<i>CareNet Counseling</i>	-	-	-	391,430	-	-
<i>Smart Start</i>	-	-	-	30,000	30,000	-
<i>Cardinal Advisory Committee</i>	-	-	-	30,000	30,000	-
<i>Mental Health First Aid Training</i>	-	25,000	25,000	25,000	25,000	-
<i>DSS APS Placements</i>	-	35,000	-	35,000	35,000	-

## BEHAVIORAL HEALTH SERVICES/CARDINAL INNOVATIONS HEALTHCARE

<i>DSS CPS Placements</i>	-	350,000	-	350,000	350,000	-
<i>DSS Substance Abuse Testing</i>	-	-	-	75,000	-	-
<i>Materials and supplies</i>	20,861					
<b>Funds held in Reserve</b>	-	<b>178,796</b>	-	-	<b>181,053</b>	-
<i>Reserve - Crisis Ctr Operations</i>	-	-	-	-	-	-
<i>Reserve - MH/IDD/SU Projects</i>	-	178,796	-	-	181,053	-
<b>Total Expenditures</b>	<b><u>2,066,323</u></b>	<b><u>2,637,182</u></b>	<b><u>2,128,922</u></b>	<b><u>4,300,677</u></b>	<b><u>2,604,186</u></b>	<b><u>-</u></b>
 <b>ALLOCATION</b>						
Forsyth County Behavioral Health Allocation	2,066,323	2,637,182	2,128,922	4,300,677	2,604,186	-
<i>In Sheriff</i>	-	92,408	92,408	92,408	92,408	-
<i>In Emergency Services</i>	653,924	731,503	810,035	754,413	754,413	-
<i>In Public Health</i>	452,343	565,584	565,584	575,670	575,670	-
<b>Total Allocation</b>	<b><u>3,172,590</u></b>	<b><u>4,026,677</u></b>	<b><u>3,596,949</u></b>	<b><u>5,723,168</u></b>	<b><u>4,026,677</u></b>	<b><u>-</u></b>
 <b>REVENUES</b>	 <b><u>145,457</u></b>	 <b><u>120,000</u></b>	 <b><u>119,491</u></b>	 <b><u>120,000</u></b>	 <b><u>120,000</u></b>	 <b><u>-</u></b>





# PUBLIC HEALTH

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**Department Mission:** To prevent disease and promote a healthy community through engagement, education, regulation and partnerships.

**Goals:**

- Ensure diverse training opportunities are available and a well credentialed workforce
- Communicate clearly and effectively to our workforce and community
- Provide consistent and quality service in a customer friendly environment
- Strengthen and expand collaboration and partnership engagement
- Continue to identify and create solutions that promote health and stop the spread of disease utilizing the FCDPH community health assessment
- Create positive and effective employee engagement opportunities

**Program Descriptions:**

*Administration* - provides management of the Budget/Finances of the department as well as Computer Operations, Vital Records, Epidemiology & Surveillance, Medical Records & Clinic Registration, Interpretive Services, Public Health Preparedness and Public Information.

*Lab Services* - provides specialized diagnostic testing procedures necessary to detect, control, or eliminate disease.

*Environmental Health* - provides plan review, permitting and inspection to over 2,200 facilities; investigates communicable disease outbreaks; inspects septic tanks and water supplies; and provides vector control.

*Preventive Health Services* - promotes health and improves lives by providing culturally competent, culturally sensitive and evidence based health education, health advocacy, health promotion and disease prevention services.

*Nursing* - provides adult health services, school nurses, and communicable disease services. Nursing also provides case management services that include Pregnancy Care Management, Care Coordination for Children and Nurse Family Partnership.

*WIC* - federally funded health and nutrition program for women, infants and children. Helps families by providing vouchers to buy health supplemental foods from WIC authorized vendors, nutrition education and helps identify health care and other community services for WIC clients.

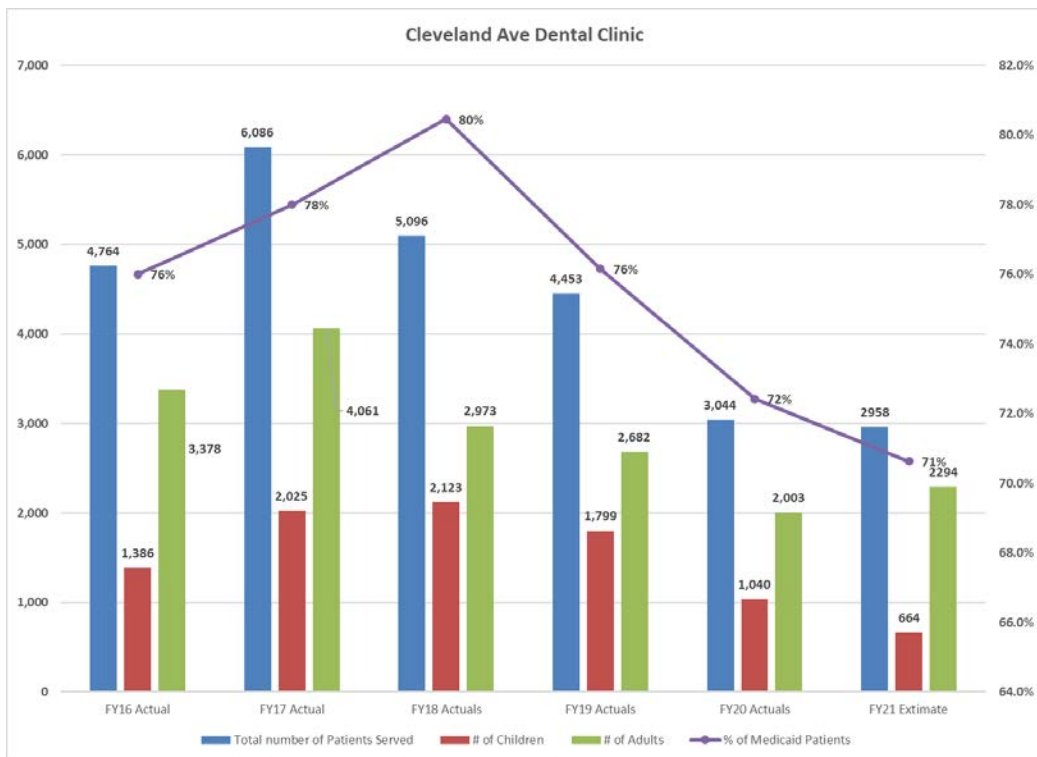
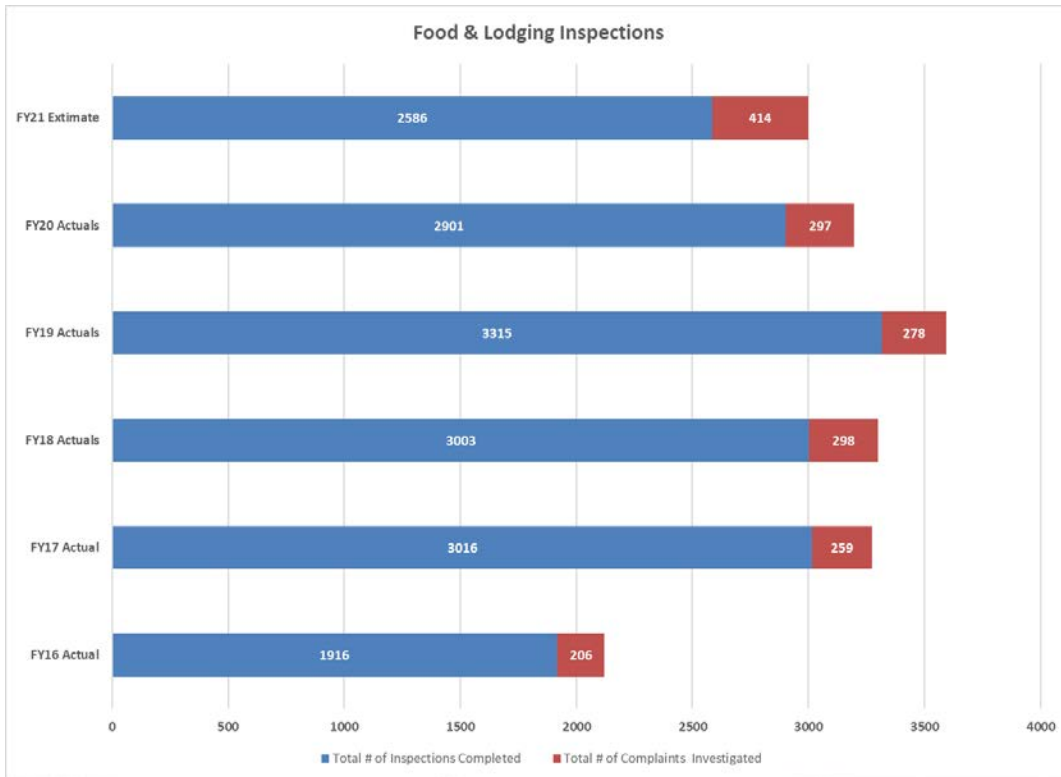
*Pharmacy* - provides pharmacy services to Mental Health, Public Health, and other County departments.

*Dental Clinic* - provides comprehensive dental services to adults and children.

**Current Initiatives:**

- Conduct a full strategic plan every three –years for the Forsyth County Department of Public Health.
- Engage General Services regarding future space need.
- Achieve or exceed an average of 70% compliance with the frequency rate of all inspections over a three-year period.
- Increase productivity across all clinics by 5%.
- Improve WIC participation rate to state assigned baseline.
- Establish Public Health as a professional, informed, and responsive agency with continuous community outreach efforts.
- Study FCDPH Dental Clinic financial impact on organization and determine ways to improve efficiency.
- Increase Employee Engagement within all levels of the agency.
- Integrate the Forsyth County WeCare Guiding Principles and countywide goals into the department

## Performance Measures:



# PUBLIC HEALTH

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## Budget Highlights:

The FY22 Recommended Budget reflects a net County dollar increase of \$232,270 or 1.7% over the Current Year Original. For FY22, the County is anticipating to receive \$12,780,684 in revenue, which is a \$556,890 or 4.6% increase over FY21. Expenditures for the Public Health are increasing \$789,160 or 3.0%, driven by salary and benefit increases and operating supplies.

Public Health has three Alternate Service Level Requests for one (1) Environmental Health specialist, two (2) School Nurses, and a Men's Health Coordinator. These Alternate Service Level Requests are not included in the Recommended Budget.

## PROGRAM SUMMARY

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,432,197	2,646,500	2,566,733	2,822,919	2,680,224	-
Lab Services	653,277	790,202	806,934	1,092,038	1,088,390	-
Environmental Health	2,888,450	3,068,225	2,795,014	3,236,869	3,128,486	-
Personal Health & Nursing	11,144,842	13,211,630	13,244,404	14,010,884	13,662,911	-
WIC	1,940,880	2,029,554	1,981,295	1,986,708	1,986,708	-
Pharmacy	2,567,272	3,037,057	2,603,199	3,047,670	3,040,616	-
Dental Clinic	773,630	1,099,687	750,988	1,104,287	1,084,680	-
<b>Total</b>	<b><u>22,400,548</u></b>	<b><u>25,882,855</u></b>	<b><u>24,748,567</u></b>	<b><u>27,301,375</u></b>	<b><u>26,672,015</u></b>	<b><u>-</u></b>

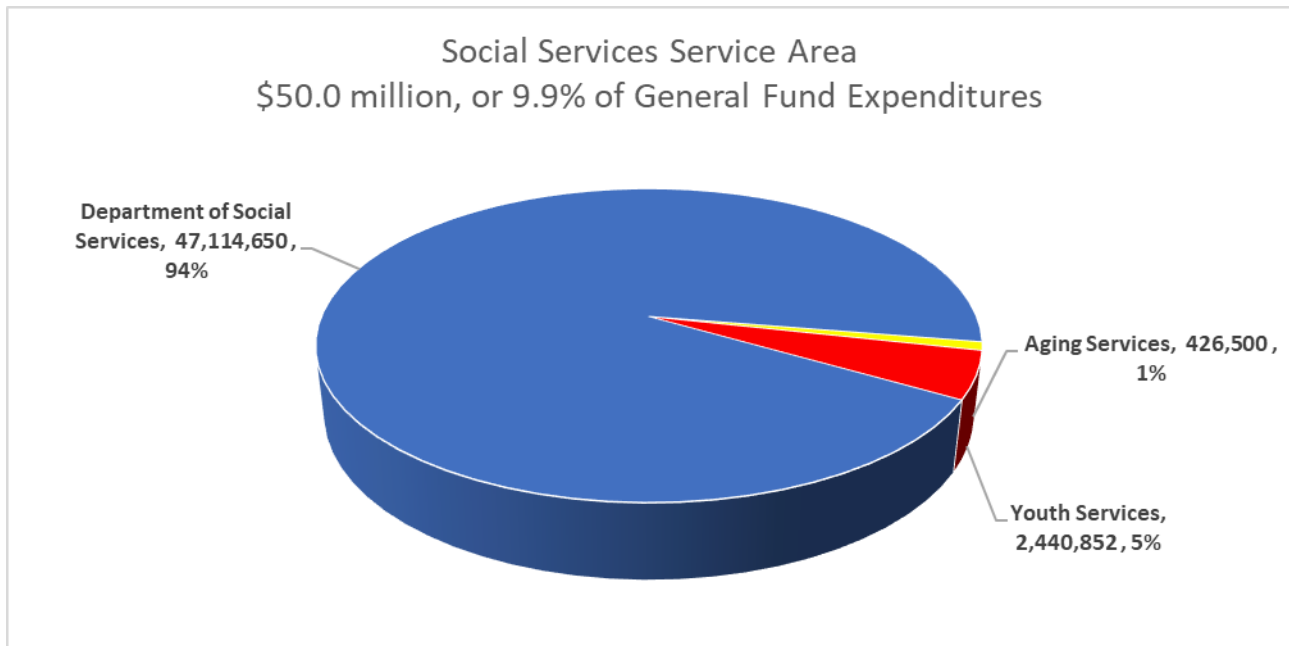
# PUBLIC HEALTH

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	FY 21-22 Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	12,151,205	13,965,363	12,759,040	14,432,703	14,219,966	-
Other Employee Comp.	134	-	310	-	-	-
Employee Benefits	4,997,461	5,737,990	4,941,025	5,973,334	5,895,304	-
Board Compensation	1,950	4,250	1,575	-	-	-
<b>Total Personal Services</b>	<b>17,150,750</b>	<b>19,707,603</b>	<b>17,701,950</b>	<b>20,406,037</b>	<b>20,115,270</b>	-
<b>Operating Expenditures</b>						
Professional Fees	551,093	761,843	1,442,401	770,018	769,018	-
				<i>Temporary Help, lab fees, medical fees</i>		
Maintenance Service	31,111	79,983	56,374	92,998	91,958	-
Rent	78,698	70,928	70,578	70,828	70,828	-
				<i>Equipment rental, space rental for Administration &amp; Dental Clinic</i>		
Utility Services	6,440	10,467	9,167	10,467	10,467	-
					<i>Water &amp; sewer</i>	
Other Purchased Services	590,779	599,966	607,851	774,100	646,852	-
				<i>Advertising, printing, telephone, insurance premiums, contracts</i>		
Training & Conference	72,481	91,541	20,795	195,652	138,248	-
					<i>Travel and personal mileage</i>	
General Supplies	172,003	231,675	148,835	254,061	225,313	-
				<i>General supplies, small equipment, books &amp; subscriptions, office supplies, postage</i>		
Energy	81,063	93,016	87,988	93,046	93,046	-
					<i>Electricity and natural gas</i>	
Operating Supplies	1,020,748	1,489,711	1,565,587	1,851,682	1,765,281	-
				<i>Software, audio visual supplies, medical supplies, other operating supplies</i>		
Inventory Purchases	2,079,199	2,500,000	2,125,000	2,500,000	2,500,000	-
					<i>Pharmacy inventory</i>	
Other Operating Costs	517,154	151,207	32,500	153,849	150,819	-
				<i>Memberships &amp; dues, insurance claims</i>		
<b>Total Operating Exps.</b>	<b>5,200,769</b>	<b>6,080,337</b>	<b>6,167,076</b>	<b>6,766,701</b>	<b>6,461,830</b>	-
<b>Contingency</b>	-	-	745,581	-	-	-
<b>Capital Outlay</b>	15,333	-	39,045	33,722	-	-
<b>Payments to Other Agencies</b>	33,696	94,915	94,915	94,915	94,915	-
<b>TOTAL EXPENDITURES</b>	<b>22,400,548</b>	<b>25,882,855</b>	<b>24,748,567</b>	<b>27,301,375</b>	<b>26,672,015</b>	-
Cost-Sharing Expenses	689,815	535,622	437,645	606,122	601,150	-
Contra-Expenses	(155,857)	(170,000)	(162,028)	(170,000)	(170,000)	-
<b>REVENUES</b>	<b>11,499,097</b>	<b>12,223,794</b>	<b>12,968,665</b>	<b>12,780,684</b>	<b>12,780,684</b>	-
POSITIONS (FT/PT)	264/15	261/15	261/15	282/12	277/12	



# SOCIAL SERVICES SERVICE AREA

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## Operating Goals & Objectives:

Create a community that is safe/health. This will be accomplished by:

- a. Providing child welfare programs including child protective services, foster care, and adoptions.
- b. Providing employment services, assistance with medical services, and daycare for families to help them become gainfully employed.
- c. Providing assistance to elderly members of the community through Medicaid, adult protective services, adult daycare and congregate meals.
- d. Facilitating in-home aid services to help elderly clients stay at home instead of relocating to assisted living facilities and providing trustee services for some adult clients as well as juvenile wards of the County.
- e. Providing low income energy assistance and crisis intervention services.
- f. Meeting space needs for detention facilities for the youth population of the County.
- g. Providing educational, counseling, and other supervised services for youthful offenders while they are in detention.

# SOCIAL SERVICES

**Department Mission:** To protect vulnerable children and adults, strengthen and preserve families, and enhance economic stability while encouraging personal responsibility.

**Goals:**

*Economic Services*

- Deliver high quality services that meet state and federal standards to positively impact the lives of our poorest and most vulnerable citizens.

*Family and Children’s Services*

- Provide quality services to ensure the safety and wellbeing of children and families that enter the public system.

*Adult Services:*

- Provide quality services to ensure the safety and security of senior and disabled citizens that enter the public system.

**Program Descriptions:**

*Economic Services* - provides food benefits; day care subsidies; Work First cash assistance, energy programs, and Medicaid.

*Family & Children Services* - provides Children's Protective Services; In-Home Services; Foster Care placement; recruitment, licensure, training and inspection of Foster Homes; social work and treatment for children who have

experienced trauma, or who have behavioral problems; and Adoption Services.

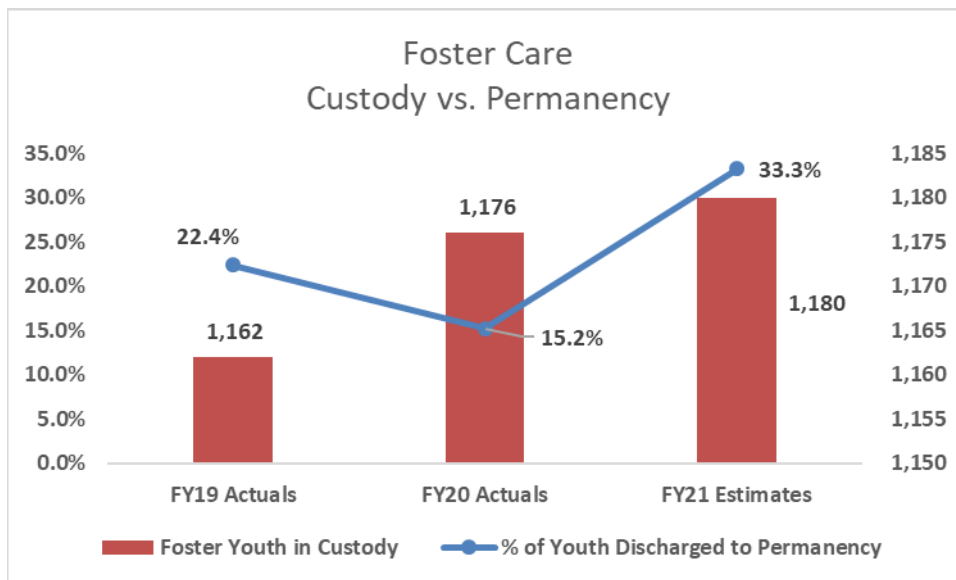
*Adult Services* - provides Adult Protective Services; intake assistance; in-home care, counseling, case management, and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities, and complaint investigation; and employment services.

*Child Support* - enforces State and Federal regulations involving Child Support.

**Current Initiatives:**

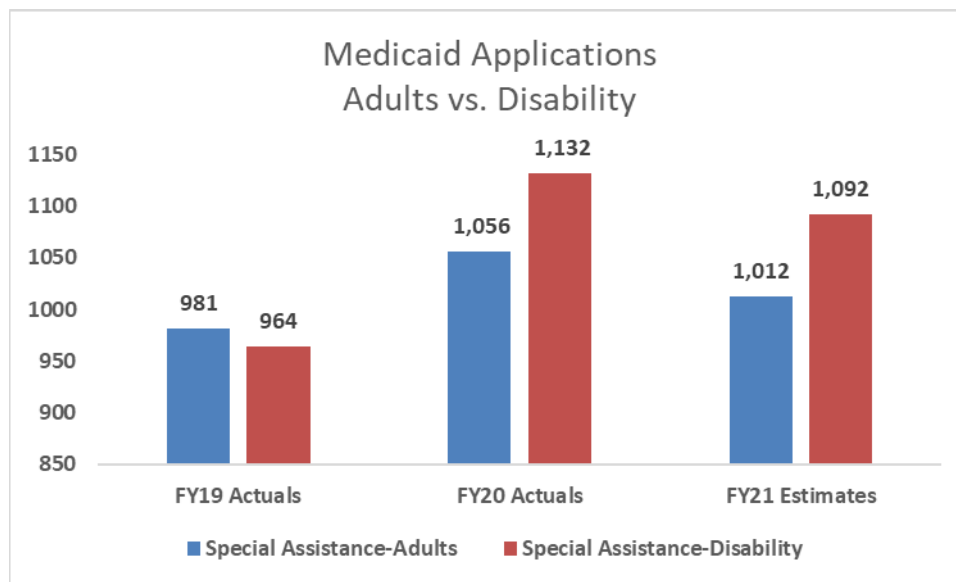
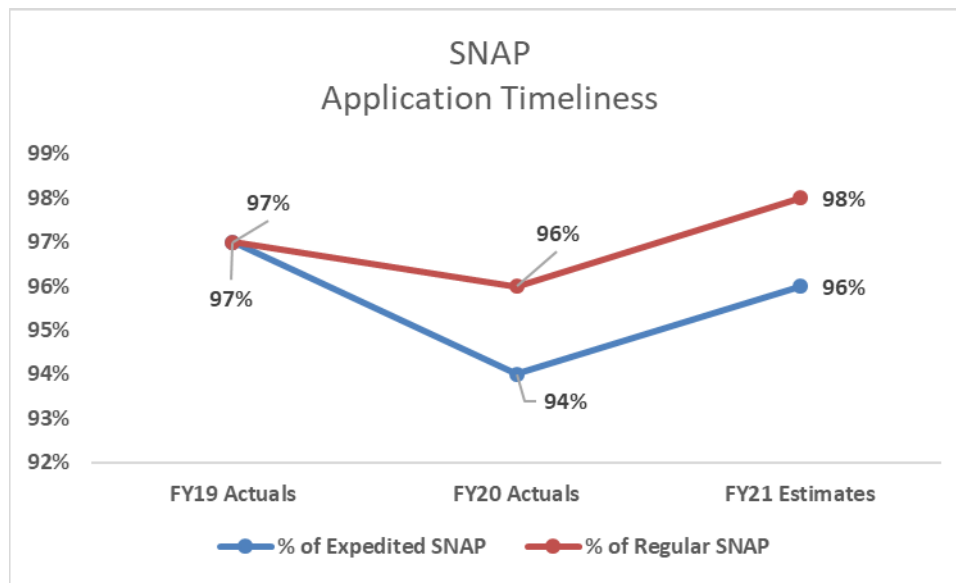
- Track performance and work demand outcomes/indicators for the department to comply with NCDHHS’s Written Agreement.
- Implement Agency-wide strategies to improve retention rate of employees.
- Restructure the flow of customers in 1<sup>st</sup> floor lobby, Customer Care Center and all lobbies to support “No Wrong Door” by integrating a technologically advanced client registration system.
- Establish Child Support services as family-centered with an emphasis on fatherhood engagement and/or incarcerated parents.
- Court improvement planning to enhance permanency planning.
- Implement a mobile community outreach and services program to increase accessibility via EPASS stations.

**Performance Measures:**





# SOCIAL SERVICES



**Budget Highlights:** The requested FY22 budget for DSS represents a \$1,770,711, or 13.5% increase in net County dollars, which includes an Alternate Service Level request for \$300,000 to complete a First Floor Buildout to an unfinished file room that will further the Agency’s long-term goal of creating a One-Stop Shop to streamline the intake and eligibility process for its customers. The recommended budget does not include the Alternate Service Level request and represents a \$1,470,711 or 12.2% increase in net County dollars. For FY22, there is a \$1,356,422 increase in Personal costs across the Agency, driven by the addition of 11 new positions in FY21, ten (10) of which were added during the Restoration in December 2020.

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	
Administration	3,442,342	3,365,927	3,114,947	3,995,686	3,695,686	-
Income Support	14,795,235	16,866,556	16,204,662	17,017,740	17,017,740	-
Family & Children Service	12,404,173	14,325,997	13,967,655	15,424,787	15,424,787	-
Adult Services	6,278,980	7,086,376	6,900,909	7,414,244	7,414,244	-
Child Support	2,947,964	3,273,814	3,238,836	3,316,091	3,316,091	-
<b>Total</b>	<b><u>39,868,694</u></b>	<b><u>44,918,670</u></b>	<b><u>43,427,009</u></b>	<b><u>47,168,548</u></b>	<b><u>46,868,548</u></b>	<b><u>-</u></b>

# SOCIAL SERVICES

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	19,806,230	21,246,089	19,885,193	21,967,577	21,967,577	-
Employee Benefits	866	-	567	-	-	-
Other Employee Benefits	8,872,938	9,575,729	8,798,264	10,210,663	10,210,663	-
Board Compensation	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>28,680,034</b>	<b>30,821,818</b>	<b>28,684,024</b>	<b>32,178,240</b>	<b>32,178,240</b>	-
<b>Operating Expenditures</b>						
Professional Fees	146,395	176,910	185,410	266,300	266,300	-
Maintenance Service	8,569	9,500	10,700	10,700	10,700	-
					<i>Medical tests &amp; temporary help for Food &amp; Nutrition, Medicaid, LIEAP &amp; CPS</i>	
Rent	-	3,000	3,000	3,000	3,000	-
Utility Services	42,037	31,000	30,000	31,000	31,000	-
					<i>Parking for court cases</i>	
Construction Services	6,778	-	-	-	-	-
Other Purchased Services	1,037,114	2,048,150	2,208,236	2,294,700	2,294,700	-
					<i>Insurance premiums, microfilm, food stamp service charges</i>	
Training & Conference	43,882	69,500	48,500	92,500	92,500	-
					<i>Includes mandatory CPS training &amp; personal mileage for care-givers</i>	
General Supplies	529,473	226,000	287,850	225,500	225,500	-
Energy	213,362	270,000	270,000	270,000	270,000	-
Operating Supplies	69,206	29,100	77,727	57,500	57,500	-
Support & Assistance	8,658,013	10,733,244	11,215,712	11,002,608	11,002,608	-
					<i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp</i>	
Other Operating Costs	346,797	418,400	405,850	436,500	436,500	-
					<i>Insurance premiums and other supplies</i>	
<b>Total Operating Exps.</b>	<b>11,101,626</b>	<b>14,014,804</b>	<b>14,742,985</b>	<b>14,690,308</b>	<b>14,690,308</b>	-
<b>Payments T/O Agencies</b>	-	<b>82,048</b>	-	-	-	-
<b>Capital Outlay</b>	<b>87,034</b>	-	-	<b>300,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>39,868,694</u></b>	<b><u>44,918,670</u></b>	<b><u>43,427,009</u></b>	<b><u>47,168,548</u></b>	<b><u>46,868,548</u></b>	-
Cost-Sharing Expenses	2,274,894	1,935,807	733,660	852,494	852,494	-
<b>REVENUES</b>	<b><u>26,009,193</u></b>	<b><u>27,417,568</u></b>	<b><u>27,627,015</u></b>	<b><u>26,978,786</u></b>	<b><u>26,978,786</u></b>	-
POSITIONS (FT/PT)	501/0	501/0	512/0	512/0	512/0	



# AGING SERVICES

**Department Mission:** To ensure the vulnerable elderly citizens of Forsyth County receive quality assistance and services; to help them gain a more meaningful and independent life when possible; and to render those services efficiently.

**Program Descriptions:**

*Ageing Services* – Ensures high-quality independent living for Forsyth County’s vulnerable elderly through contracting with area non-profit agencies to provide services including: Adult Daycare; Meals-on-Wheels; In-Home Care; and Group Lunches. The County’s funding helps pay for the support of approximately 230,000 meals annually for elderly residents through its contract with Senior Services, Inc.

*Trans-Aid/Rural Operating Assistance Program (ROAP) Grant* – Allocates funding to WSTA and sub recipients in accordance with the Elderly and Disabled Transportation Assistance Program funding formula through the NC Department of Transportation. The County, through its Cooperative Service Agreement with the City of Winston-Salem, funds a proportional share of Trans-Aid’s regular operating costs.

**Current Initiatives:**

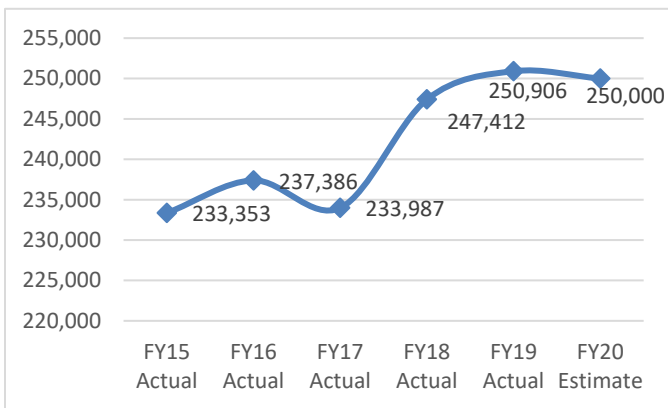
*Meals on Wheels* – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents age 60 and over who are unable to obtain and prepare meals for themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

*Adult Daycare* – Senior Services provides Adult Daycare services through the Tab Williams Center. Additional funding, which passes through DSS, supports Adult Daycare services via Senior Services, and the Mount Zion Life Enrichment Center. None of the County’s allocation to Senior Services supports the Adult Daycare program.

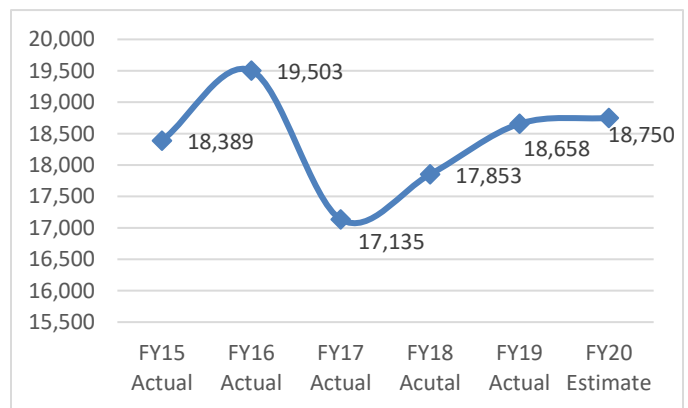
*Shepherd’s Center* – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

*In-Home Aides* – Senior Services and Forsyth County DSS provide In-Home Aide Services, albeit at different levels of services. Both programs are funded, in part, through the Home and Community Care Block Grant.

**Performance Measures:**



*Meals on Wheels Served*



*Williams Center Attendance*

**Budget Highlights:** The FY22 Recommended Budget for Aging Services includes \$55,000 for the Shepherd’s Centers of Winston-Salem and Kernersville and \$370,000 for Senior Services, Inc. (\$320,000 of which is for the Meals-on-Wheels program). No pass-through funding from the Rural Operating Assistance Program Grant for Trans-Aid will be available in FY22. \$1,500 is included for the Forsyth County representative to the Senior Tar Heel Legislature, which was created by the North Carolina General Assembly in 1993 to provide information to senior citizens on the legislative process, promote citizen involvement and advocacy concerning aging issues, and assessing the legislative needs of older citizens.

Senior Services and the Shepherd’s Centers of Winston-Salem and Kernersville both requested additional funding in FY22 and additional information on these requests can be found in the Alternate Service Level section of the budget document.

# AGING SERVICES

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## PROGRAM SUMMARY

	FY 19-20 Actual	FY 20-21		Request	FY 21-22 Recommend	Adopted
		Original	Estimate			
Aging Services	615,180	613,530	425,000	1,441,500	426,500	-
<b>Total</b>	<b><u>615,180</u></b>	<b><u>613,530</u></b>	<b><u>425,000</u></b>	<b><u>1,441,500</u></b>	<b><u>426,500</u></b>	<b><u>-</u></b>

	FY 19-20 Actual	FY 20-21		Request	FY 21-22 Recommend	Adopted
		Original	Estimate			
<b><u>EXPENDITURES</u></b>						
Other Operating Costs	412	1,500	-	1,500	1,500	-
					<i>Costs for Senior TarHeel Legislature</i>	
<b><i>Payments T/O Agencies</i></b>						
Senior Services, Inc.	370,000	358,900	370,000	1,375,000	370,000	-
Shepherd's Center	55,000	48,500	55,000	65,000	55,000	-
Trans-Aid - EDTAP Grant	189,768	204,630	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>615,180</u></b>	<b><u>613,530</u></b>	<b><u>425,000</u></b>	<b><u>1,441,500</u></b>	<b><u>426,500</u></b>	<b><u>-</u></b>
<b>REVENUES</b>	<b><u>189,768</u></b>	<b><u>204,630</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

# YOUTH SERVICES

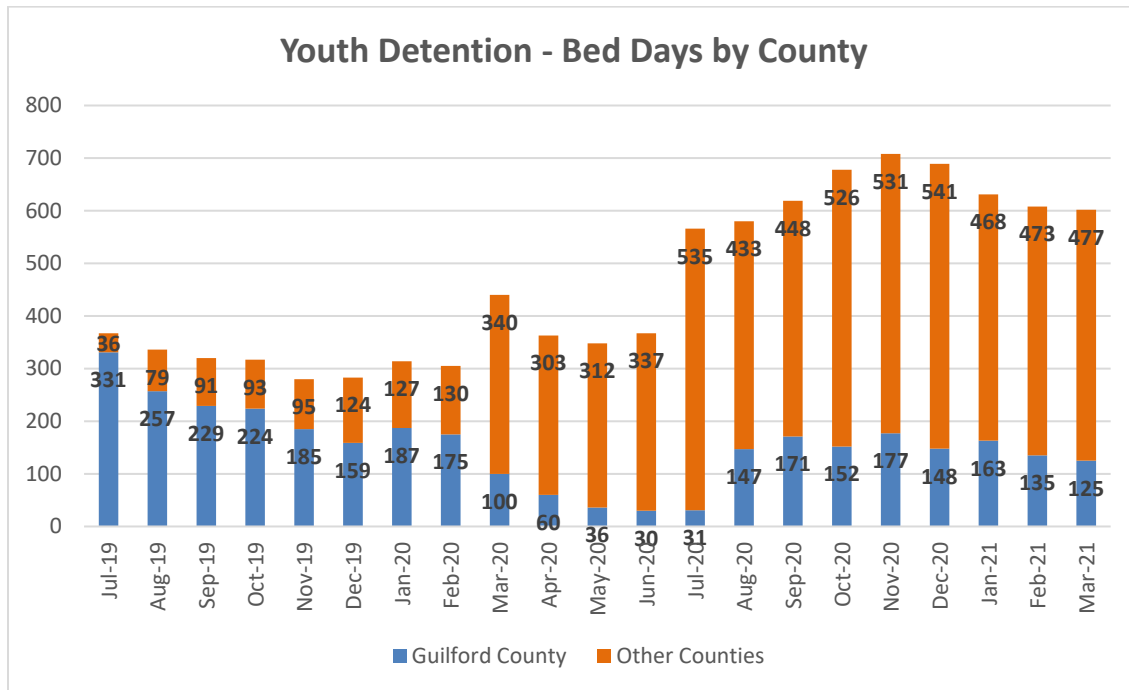
**Department Mission:** To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

**Program Descriptions:**

*Youth Services* represents the cost to place Forsyth County juveniles in secure detention facilities throughout the State pending court action.

*Juvenile Crime Prevention Council Administration* includes the funds sent from the State to the Forsyth County Juvenile Crime Prevention Council which helps plan programs and services at the local level for youth delinquency, gang prevention and substance abuse.

**Performance Measures:**



**Budget Highlights:**

Youth Services includes two components – the cost to the County for housing youth who have been remanded to a youth detention facility and the pass-through funding for the Juvenile Crime Prevention Council. Expenditures and Revenue are both increasing significantly for FY22.

On December 1, 2019, Raise-the-Age went into effect across North Carolina, which impacted youth alleged to have committed nonviolent offenses and ensures that youth up to 18 years old will be heard in juvenile court. The cost to house Forsyth County juveniles in various youth detention facilities doubled in fiscal year 2021, increasing from \$507,154 in FY20 to an estimated \$1,090,924.00 in FY21.

The Juvenile Crime Prevention Council is 100% pass-through funding, received applications totaling \$1,211,885 and will allocate the full \$940,852 received from the State of North Carolina. Forsyth County allocated \$400,000 to Youth Services in FY21 to address Gun and Gang Violence, and the funding will remain in budget reserves to be used in FY22.

# YOUTH SERVICES

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
Youth Services	507,154	465,000	1,090,924	1,100,000	1,100,000	-
JCPC Administration	850,305	940,852	1,071,307	1,340,852	1,340,852	-
<b>Total</b>	<b><u>1,357,459</u></b>	<b><u>1,405,852</u></b>	<b><u>2,162,231</u></b>	<b><u>2,440,852</u></b>	<b><u>2,440,852</u></b>	<b><u>-</u></b>

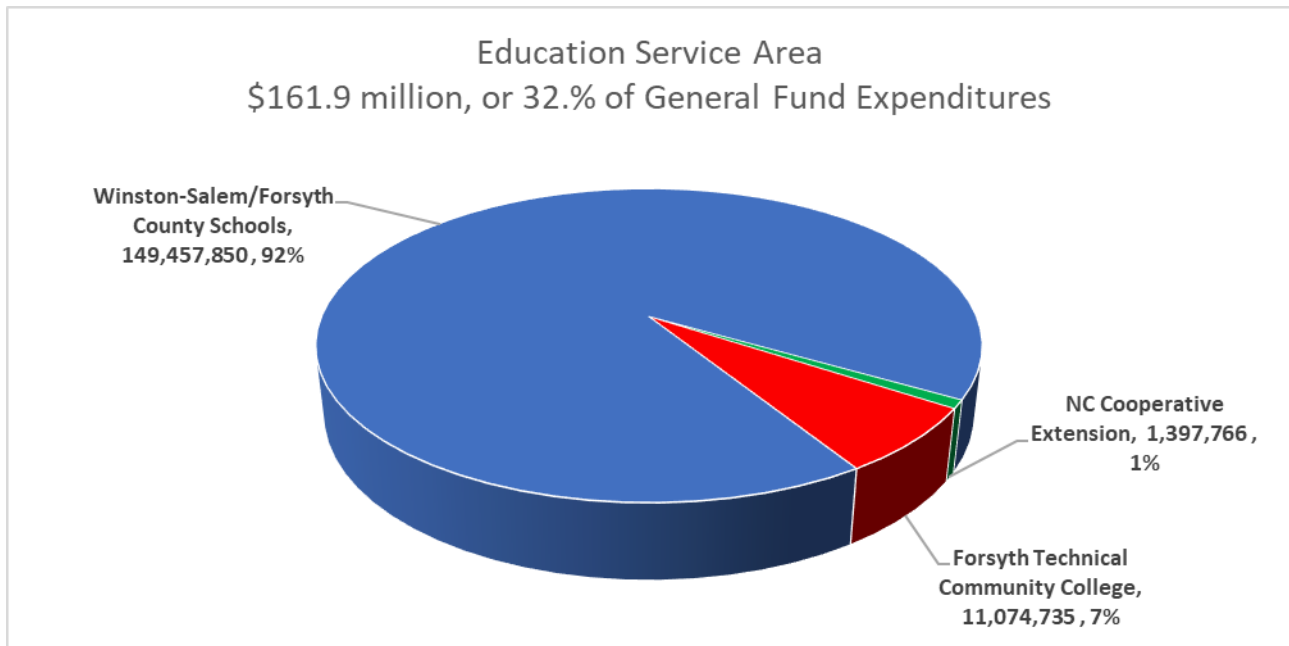
	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	8,672	15,000	9,598	15,000	15,000	-
Employee Benefits	3,935	-	6,357	-	-	-
<b>Total Personal Services</b>	<b><u>12,607</u></b>	<b><u>15,000</u></b>	<b><u>15,955</u></b>	<b><u>15,000</u></b>	<b><u>15,000</u></b>	<b><u>-</u></b>
<b><i>Operating Expenditures</i></b>						
Other Purchased Services	507,154	465,000	1,090,924	1,100,000	1,100,000	-
			<i>Includes food service contract &amp; out-of-county placement costs</i>			
Materials and Supplies	86	500	-	500	500	-
Other Operating Costs	6,611	-	-	-	-	-
<b>Total Operating Exps.</b>	<b><u>513,851</u></b>	<b><u>465,500</u></b>	<b><u>1,090,924</u></b>	<b><u>1,100,500</u></b>	<b><u>1,100,500</u></b>	<b><u>-</u></b>
<b>Contingency</b>	<b>-</b>	<b><u>50,937</u></b>	<b>-</b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b>-</b>
<b>Payments T/O Agencies</b>	<b><u>831,001</u></b>	<b><u>874,415</u></b>	<b><u>1,055,352</u></b>	<b><u>925,352</u></b>	<b><u>925,352</u></b>	<b>-</b>
					<i>Payments for JCPC Vendors</i>	
<b>TOTAL EXPENDITURES</b>	<b><u>1,357,459</u></b>	<b><u>1,405,852</u></b>	<b><u>2,162,231</u></b>	<b><u>2,440,852</u></b>	<b><u>2,440,852</u></b>	<b><u>-</u></b>
Cost-Sharing Expenses	47	-	-	9	9	-
<b>REVENUES</b>	<b><u>858,003</u></b>	<b><u>940,852</u></b>	<b><u>1,040,852</u></b>	<b><u>1,340,852</u></b>	<b><u>1,340,852</u></b>	<b><u>-</u></b>





# EDUCATION SERVICE AREA

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## Operating Goals & Objectives:

Create a community with educational opportunities for everyone. Create a community that is healthy, convenient, and pleasant. This will be accomplished by:

- a. Providing facilities that are conducive to learning for the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.
- b. Providing additional teachers beyond the number that the State of North Carolina provides for the elementary, middle, and high school environments.
- c. Providing supplements to salaries of teachers and other personnel in the Winston-Salem/Forsyth County School System.
- d. Providing training and advice to improve farm and agri-business profitability, environmental quality and urban horticultures.
- e. Administering the 4-H Program which teaches science and technology, and their application to young people.
- f. Supporting strategies that will ensure clean air and water.
- g. Providing awards to local farmers for the installation of "Best Management Practices".

# N.C. COOPERATIVE EXTENSION

**Department Mission:** Cooperative Extension partners with communities to deliver education and technology that enrich the lives, land, and economy of Forsyth County Citizens

**Goals:**

Economic Assistance – increase profitability, sustainability and environmental quality for farmers and urban horticulture clients.

Soil and Water – assist farmers and urban residents with soil and water conservation practices.

Community Development – develop community leadership and capacity through asset based community development models such as the community gardening program.

4-H Youth & Family Development – create an atmosphere of growth, best practices, and capacity building by embracing the Essential Elements of Positive Youth and Family Development.

**Program Descriptions:**

*Soil and Water* - provides support to the Soil and Water Conservation District, provides state cost share assistance to local farmers and urban residents for installation of Best Management Practices, and works to preserve the county's working farmland.

*Economic Assistance* - provides training and advice to improve farm profitability, sustainability and environmental quality; educates and assists urban horticulture clients.

*Home Economics* - helps improve quality of living in the areas of food safety, preservation, nutrition and financial management.

*Community Development* - teaches leadership and community development to build community and through community gardens increases access to healthy, local food.

*Youth Development* - teaches science, technology, life skills and community service to youth ages 5-18.

**Current Initiatives:**

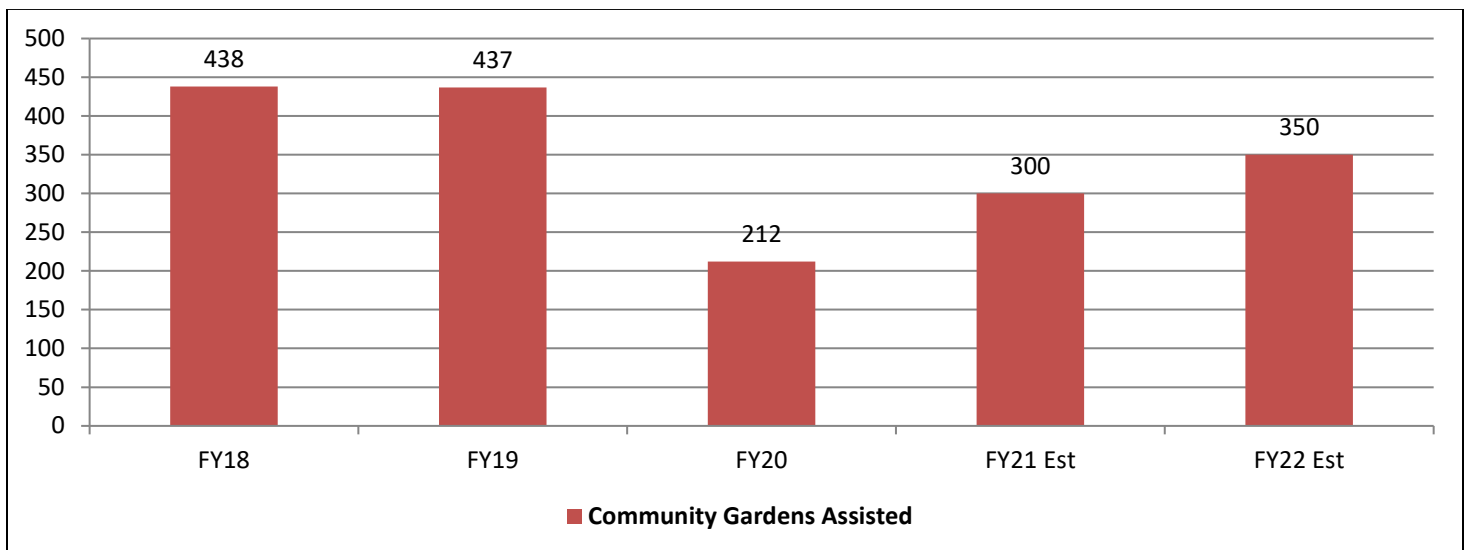
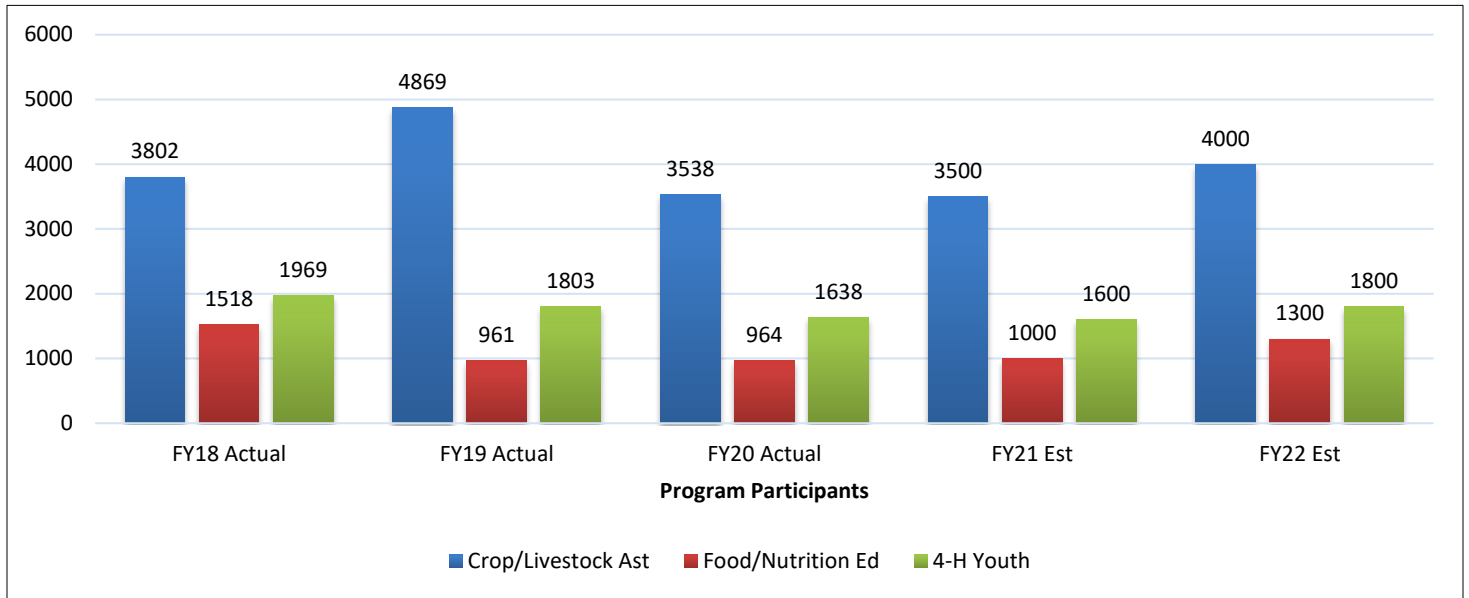
- Provide technical and educational assistance to community and home gardeners.
- Provide education, training and technical support to landscapers and growers in the greenhouse/nursery business.
- Provide research-based educational information for farmers, inclusive of training and support to increase profitability, higher yields and better quality products.
- Increase profitability, sustainability and environmental quality for farmers and urban horticulture clients.
- Develop community leadership and capacity through asset-based community development model.
- Provide a community leadership model in which capacity building is highlighted.
- Develop community leadership and capacity through an asset-based community model such as the community gardening program.
- Support resident-led community gardening efforts to increase access to healthy food, improve environmental stewardship cooking and nutrition, health, leadership, and career readiness.
- Promote positive behavior changes while elevating students knowledge and skills in gardening, environmental stewardship, cooking and nutrition, health, leadership, and career readiness.
- Develop educational programs for youth and adults by embracing the Essential Elements of Positive Youth Development.
- Provide Family and Consumer Sciences, research-based education and assistance to families in Forsyth County.
- Creation of positive change by increasing youth action and activity in natural resources
- Livestock program as a unique opportunity to utilize animals and educational projects to enhance producer knowledge.

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	89,822	117,911	99,079	149,530	111,297	-
Soil & Water	112,807	458,307	137,047	464,290	464,290	-
Forestry	74,400	64,400	64,400	74,800	74,800	-
Economic Assistance	279,110	335,211	268,881	363,377	362,386	-
Family & Consumer Sciences	64,257	69,156	54,830	89,900	89,438	-
Community Development	115,399	101,675	69,640	92,752	92,405	-
Youth Development	93,212	117,671	102,788	134,288	125,297	-
Ag Bldg. Maintenance	27,584	38,307	33,587	38,607	38,607	-
Arboretum at Tanglewood	21,980	28,945	24,033	39,246	39,246	-
<b>TOTAL</b>	<b><u>878,571</u></b>	<b><u>1,331,583</u></b>	<b><u>854,285</u></b>	<b><u>1,446,790</u></b>	<b><u>1,397,766</u></b>	<b>=</b>

# N.C. COOPERATIVE EXTENSION

## Performance Measures:



**Budget Highlights:** The FY22 Recommended Budget for Cooperative Extension is a net County dollar increase of 2.8% over the FY21 Adopted Budget. The recommended expenditures are increasing \$66,183 or 5.0% over FY21. The Revenue is increasing \$40,959 or 9.2% over FY21. This is primarily due to an extension of grant funds received in FY21 from USDA and the NC Department of Agriculture and Consumer Services under the Hurricane Florence Emergency Response Act in FY21. The largest expenditure increases are in Materials and Supplies due to restorations of self-elected cuts the department made in FY21 in response to the COVID-19 pandemic and in Payments to Other Agencies for Forestry.

NC Cooperative Extension has one Alternate Service Level request. The request is to fully fund the vacant Office Assistant position. This position was previously a send in position in which the county accepted funds from NC A&T to fully fund the salary and benefit package.

# N.C. COOPERATIVE EXTENSION

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	143,121	162,338	114,941	181,756	155,584	-
Employee Benefits	105,767	101,983	61,553	129,356	118,052	-
<b>Total Personal Services</b>	<b>248,888</b>	<b>264,321</b>	<b>176,494</b>	<b>311,112</b>	<b>273,636</b>	-
<b>Operating Expenditures</b>						
Professional Fees	384	-	-	-	-	-
Maintenance Service	3,299	4,200	3,900	4,750	4,750	-
Rent	920	1,320	100	1,320	1,320	-
Utility Services	1,738	2,270	2,000	2,270	2,270	-
Other Purchased Services	429,356	831,928	503,766	845,686	845,686	-
<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>						
Training & Conference	7,465	11,786	3,235	27,348	15,900	-
General Supplies	39,638	41,212	18,520	50,052	50,052	-
Energy	23,521	33,937	28,987	34,187	34,187	-
Operating Supplies	41,666	39,343	18,486	56,914	56,914	-
Other Operating Costs	7,296	14,327	11,858	15,812	15,712	-
<i>Memberships, administration costs, insurance claims</i>						
<b>Total Operating Exps.</b>	<b>555,283</b>	<b>980,323</b>	<b>590,852</b>	<b>1,038,339</b>	<b>1,026,791</b>	-
<b>Contingency</b>	-	<b>22,539</b>	<b>22,539</b>	<b>22,539</b>	<b>22,539</b>	-
<b>Payments T/O Agencies</b>	<b>74,400</b>	<b>64,400</b>	<b>64,400</b>	<b>74,800</b>	<b>74,800</b>	-
<b>Capital Projects</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>878,571</b>	<b>1,331,583</b>	<b>854,285</b>	<b>1,446,790</b>	<b>1,397,766</b>	-
Cost-Sharing Expenses	93,144	100,327	66,947	87,343	87,343	-
<b>REVENUES</b>	<b>120,720</b>	<b>442,954</b>	<b>116,224</b>	<b>492,219</b>	<b>483,913</b>	-
POSITIONS (FT/PT)	17/14	17/2	17/2	17/2	17/2	-



# FORSYTH TECHNICAL COMMUNITY COLLEGE

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**Department Mission:** To provide continuing education and technical/vocational training for individuals and industries to aid them in their response to changing economic conditions.

**Accomplishments:** In July 2020, Forsyth Technical Community College announced a collaboration with Piedmont Renewal Network to provide a new access and success program for economically underserved middle and high school students – College Lift.

In August 2020, Dr. Janet Spriggs was appointed to the Commission on Student Success of the American Association of Community Colleges and will serve a three-year term through June 30, 2023..

Duke Energy provided two grants for the Registered Apprenticeships Program at Forsyth Tech through the Learn and Earn Apprenticeship program.

In September 2020, Forsyth Tech received a \$1.3 million TRIO grant from the U.S. Department of Education to help provide support services for first-generation, low-income students or

students with disability backgrounds. The funding is meant to help with retention, completion, and transfer rates.

In November 2020, Forsyth Tech formally dedicated the Gary M. Green Building at its Transportation Technology Center.

In January 2021, Forsyth Tech received a \$5 million federal grant to lead a regional effort aimed at improving educational programs that lead to manufacturing jobs from the U.S. Department of Labor.

In March 2021, Forsyth Tech announced a new registered apprenticeship program through the Toyota Technician Training and Education Program which allows apprentices to earn wage increases as they progress through on-the-job training and earn an associate in applied science in Automotive Systems Technology.

**For more information about the operations of the Forsyth Technical Community College please visit:**  
<https://www.forsythtech.edu/>

**Budget Highlights:** The FY22 Recommended Budget for Forsyth Technical Community College (FTCC) is \$27,496, or 0.3% lower than the FY21 Restored Budget. The difference between the requested and recommended budget is due to requested increases in Personal Services related to potential salary increases from the State and an Alternate Service Level request for additional campus security positions. A portion of the requested Personal Services increase will be held in Contingency until the actual percentage is confirmed through adoption of the State budget.

# FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 20-21 Budget	Request	FY 21-22 Recommend	Adopted
<b>Personal Services</b>				
Salaries	1,689,679	1,998,997	1,689,679	-
Longevity	159,889	159,889	159,889	-
Salary Supplements	1,554,596	1,693,418	1,693,418	-
Fringe Benefits	1,267,518	1,556,290	1,267,518	-
Training & Conference	15,350	15,350	15,350	-
Work Study	20,000	20,000	20,000	-
<b>Total Personal Services</b>	<b>4,707,032</b>	<b>5,443,944</b>	<b>4,845,854</b>	-
<b>Contractual Services</b>				
Legal Fees	20,000	20,000	20,000	-
Maintenance Service	609,638	629,638	629,638	-
Space Rental	73,000	73,000	73,000	-
Telephone	248,399	318,399	318,399	-
Electricity	1,298,592	1,332,282	1,332,282	-
Water	279,400	345,000	345,000	-
Natural Gas	381,000	400,000	400,000	-
Insurance	692,760	712,760	712,760	-
Janitorial	998,815	998,815	998,815	-
Grounds	170,956	190,956	190,956	-
Security	176,500	176,500	176,500	-
<b>Total Contractual Services</b>	<b>4,949,060</b>	<b>5,197,350</b>	<b>5,197,350</b>	-
<b>Supplies &amp; Materials</b>				
Custodial Supplies	535,308	306,656	306,656	-
Maintenance Supplies	390,274	240,075	240,075	-
Auto Parts & Supplies	65,557	29,800	29,800	-
<b>Total Supplies &amp; Materials</b>	<b>991,139</b>	<b>576,531</b>	<b>576,531</b>	-
<b>Total Direct Expense</b>	<b><u>10,647,231</u></b>	<b><u>11,217,825</u></b>	<b><u>10,619,735</u></b>	<b><u>-</u></b>
<b>Capital Outlay (ongoing)</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	-
<b>TOTAL</b>	<b><u>11,102,231</u></b>	<b><u>11,672,825</u></b>	<b><u>11,074,735</u></b>	<b><u>-</u></b>

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

**Department Mission:** To provide students with an educational program that will ensure they become academically proficient, responsible citizens and productive workers in a rapidly changing world.

**Program Descriptions:**

*Instructional Programs* - 1) regular instruction covers instructional activities designed to prepare students as citizens, family members and employees; 2) special instruction covers pupils with special needs; 3) co-curricular instruction provides school sponsored activities; 4) student services covers social work, guidance and psychological services; and 5) other instructional programs include employee benefits and additional pay for instructional programs.

*Support Services* - 1) pupil support includes the direction and management of pupil support services as a group; 2) instructional staff support includes improvement in instructional, educational media, and career development services; 3) administrative staff support includes executive

and general administration; 4) business support includes fiscal services, transportation, child nutrition, and plant maintenance; 5) central support includes research and development, informational, statistical and data processing services; and 6) other support services provides for employee benefits.

*Capital Outlay* - divided into specific purposes by program area: regular programs, co-curricular, school based support, technology support, operational support, and system-wide support.

*Non-Programmed Charges* - funds anticipated to be transferred to qualified charter schools by law and contingency funds.

*Ancillary Services* - includes the cost of daycare services at schools hosting the magnet express bus stop.

**For more information about the operations of the Winston-Salem/Forsyth County Public Schools please visit: [www.wsfcs.k12.nc.us](http://www.wsfcs.k12.nc.us)**

**Budget Highlights:** The FY22 Recommended Budget for WSFCS provides an increase of \$8,126,969 or 5.8% over the FY21 Restored Budget. This recommendation is based on a review of the request submitted by WSFCS rather than the funding formula that has been used in the past. If the funding formula were used, WSFCS would receive an additional \$3,380,822. While not included in the recommended budget, WSFCS will receive an additional amount of funding to account for the stronger than anticipated Article 46 Sales Tax revenue received in FY21. In addition to the true-up of Article 46 revenue, WSFCS will receive an amount of funding to be determined once the full amount of non-Article 46 Sales Tax revenue is known based on the FY21 budget restoration discussion.

Also listed in the Program Summary is a line detailing the amount of Debt Service to be paid by the County for debt on past bond referenda as well as the November 2016 School Bond Referendum. This provides a truer accounting of the County's commitment to assist WSFCS with its mission.

SAT RESULTS			
Total Verbal & Math	2017	2018	2019
WS/FC Average	1,079	1,090	1,095
State Average	1,074	1,090	1,091
Nation Average	1,044	1,049	1,039

2018-19 End of Grade Test Results			
	Grade 3	Grade 5	Grade 8
<b>Reading/Math</b>			
WS/FC - All Students	51.7/59.2	52.7/56.7	56.0/50.7
State - All Students	56.8/64.3	54.6/60.2	55.6/52.6

**PROGRAM SUMMARY**

	FY 19-20		FY 20-21		FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs	74,108,212	87,816,002	89,761,980	92,965,810	90,690,733	-
Support Services	44,657,996	38,441,488	39,293,340	45,112,166	44,008,172	-
Ancillary Services	426,792	383,405	391,901	71,517	69,767	-
Non-Programmed Charges	6,720,734	6,048,179	6,182,204	9,647,475	8,987,722	-
Capital Program	7,943,790	5,701,456	5,701,456	5,701,456	5,701,456	-
<b>Total</b>	<b>133,857,524</b>	<b>138,390,530</b>	<b>141,330,881</b>	<b>153,498,424</b>	<b>149,457,850</b>	-
Current Expense	125,913,734	132,689,074	135,629,425	147,796,968	143,756,394	-
Capital Outlay	7,943,790	5,701,456	5,701,456	5,701,456	5,701,456	-
Debt Service	105,739,550	46,905,862	46,122,003	52,178,830	52,178,830	-
<b>Total</b>	<b>239,597,074</b>	<b>185,296,392</b>	<b>187,452,884</b>	<b>205,677,254</b>	<b>201,636,680</b>	-



# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

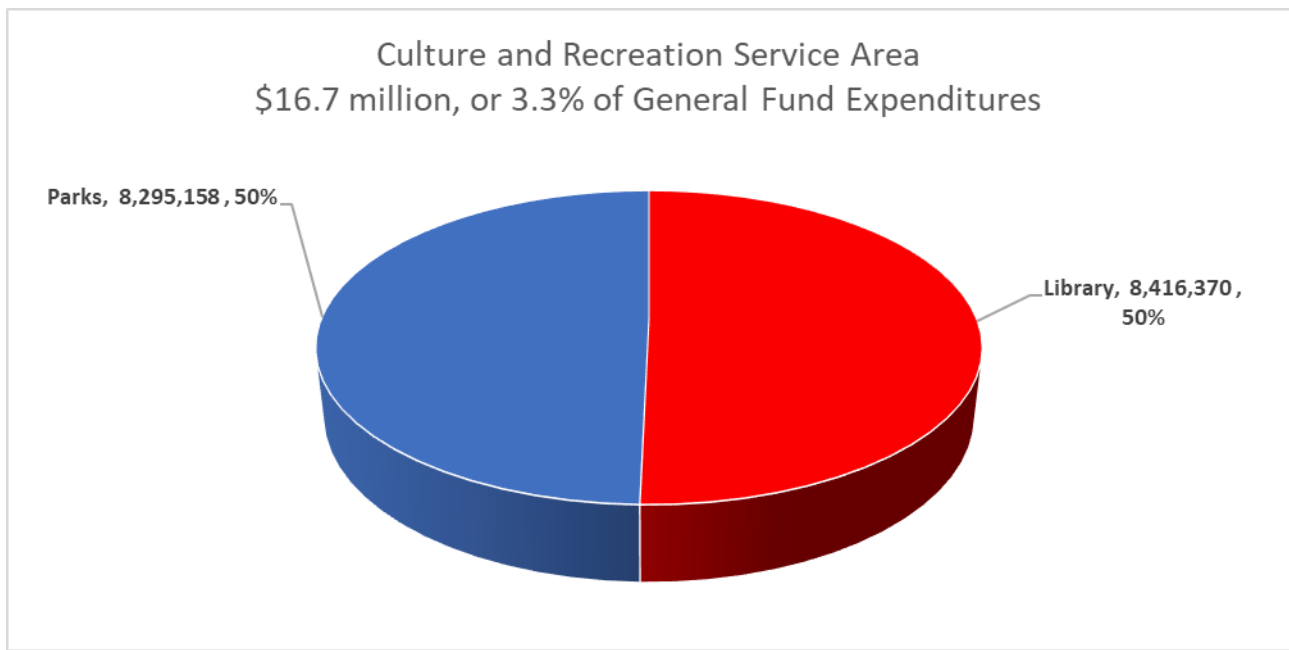
	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>Instructional Programs</u></b>						
Regular	34,029,393	48,384,315	49,456,497	46,018,791	44,892,610	-
Special Population	10,591,011	5,799,985	5,928,511	8,075,668	7,878,039	-
Alternative	1,350,068	1,811,386	1,851,526	2,390,388	2,331,890	-
School Leadership	8,468,281	10,801,476	11,040,834	14,869,279	14,505,395	-
Co-Curricular	3,957,168	3,648,134	3,728,976	4,159,145	4,057,362	-
School Based Support	15,712,291	17,370,706	17,755,636	17,452,539	17,025,437	-
<b>Total Instructional Programs</b>	<b>74,108,212</b>	<b>87,816,002</b>	<b>89,761,980</b>	<b>92,965,810</b>	<b>90,690,733</b>	-
<b><u>Support Services</u></b>						
Support & Development	907,061	1,785,832	1,825,406	2,169,460	2,116,369	-
Special Population Support	343,946	537,931	549,851	544,726	531,395	-
Alternative Programs Support	411,290	206,212	210,782	358,367	349,597	-
Technology Support	1,971,836	1,900,802	1,942,923	2,257,571	2,202,323	-
Operational Support	32,038,790	23,499,158	24,019,892	28,435,399	27,739,522	-
Financial & HR	4,537,364	5,354,886	5,473,549	5,782,256	5,640,751	-
Accountability	973,755	915,417	935,702	921,737	899,180	-
System-Wide Pupil Support	834,731	1,297,899	1,326,660	1,289,724	1,258,162	-
Policy, Leadership & PR	2,639,223	2,943,351	3,008,575	3,352,926	3,270,873	-
<b>Total Support Services</b>	<b>44,657,996</b>	<b>38,441,488</b>	<b>39,293,340</b>	<b>45,112,166</b>	<b>44,008,172</b>	-
<b><u>Ancillary Services</u></b>						
Community Services	414,319	372,246	380,495	59,017	57,573	-
Nutrition Services	12,473	11,159	11,406	12,500	12,194	-
<b>Total Ancillary Services</b>	<b>426,792</b>	<b>383,405</b>	<b>391,901</b>	<b>71,517</b>	<b>69,767</b>	-
<b><u>Non-Programmed Charges</u></b>						
Charter Schools	6,720,734	6,048,179	6,182,204	9,647,475	8,987,722	-
<b>Total Non-Programmed Charges</b>	<b>6,720,734</b>	<b>6,048,179</b>	<b>6,182,204</b>	<b>9,647,475</b>	<b>8,987,722</b>	-
<b>Total Current Expense</b>	<b>125,913,734</b>	<b>132,689,074</b>	<b>135,629,425</b>	<b>147,796,968</b>	<b>143,756,394</b>	-
<b><u>Capital Outlay</u></b>						
Regular	3,360,209	839,608	839,608	857,208	857,208	-
Special Population	-	-	-	135,000	135,000	-
Operational Support	2,845,081	3,126,848	3,126,848	2,970,748	2,970,748	-
Accountability	1,500	-	-	1,500	1,500	-
System Wide	2,000	-	-	2,000	2,000	-
Tfr to Schools Maint. CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
<b>Total Capital Outlay</b>	<b>7,943,790</b>	<b>5,701,456</b>	<b>5,701,456</b>	<b>5,701,456</b>	<b>5,701,456</b>	-
<b>Total</b>	<b><u>133,857,524</u></b>	<b><u>138,390,530</u></b>	<b><u>141,330,881</u></b>	<b><u>153,498,424</u></b>	<b><u>149,457,850</u></b>	-

	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>	<b><u>2020-2021</u></b>
State Current Expense Fund	336,430,453	367,221,726	365,026,995
Local Current Expense Fund	133,939,550	137,633,816	134,289,072
Capital Outlay Fund	52,352,923	6,841,290	4,746,456
Federal Grants Fund	45,958,374	-	71,664,878
Child Nutrition Fund	28,477,469	28,327,458	24,947,773
<b>Total</b>	<b><u>597,158,769</u></b>	<b><u>540,024,290</u></b>	<b><u>600,675,174</u></b>



# CULTURE & RECREATION SERVICE AREA

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## Operating Goals & Objectives:

Create a community in which to live that is convenient and pleasant. This will be accomplished by:

- a. Preserving and expanding its parks and libraries.
- b. Providing a variety of materials, through the main library and nine (9) branch libraries and outreach programs, including research, genealogy, pleasure reading, audio-video, children's, career, education, and job related services, as well as public access computers and typewriters.
- c. Providing recreation programs at all County parks.
- d. Providing recreation programs at school sites and other County locations throughout the year.

# FORSYTH COUNTY PUBLIC LIBRARIES

**Department Mission:** Leading in lifelong learning through community engagement, innovative programs, and inclusion.

**Goals:**

- Be an effective leader and integral partner in our community's future.
- Strengthen Library collections, service and programs to support community needs and interests.
- Create inspiring Library facilities that are valued as a source of community pride.
- Integrate appropriate technologies to improve services and information access.

**Program Descriptions:**

*Central Library* - provides research, genealogy, leisure reading, audio/visual, children's materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

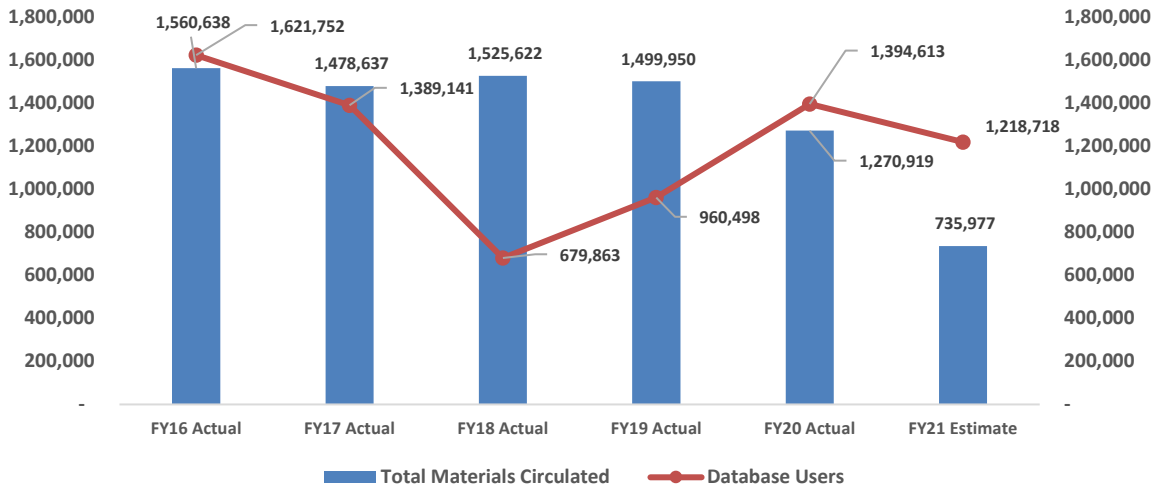
*Extension Division* – consists of nine branch libraries and the Outreach Services Departments which include Hispanic Services, Children's Outreach, and Homebound and Institutional services.

**Current Initiatives:**

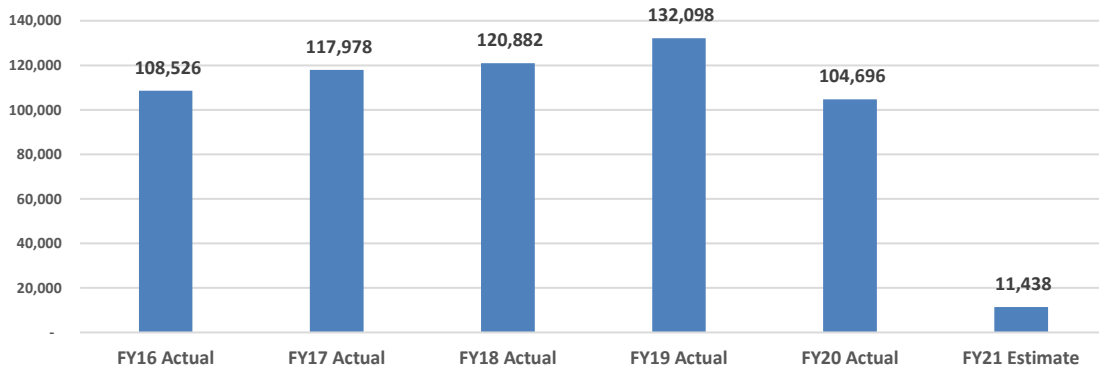
- Identify and evaluate opportunities for collaboration or partnership.
- Evaluate current collections, services, programs and staff development in support of the community's needs and interests.
- Work collaboratively with other departments to provide state of the art libraries by planning, and/or updating all library facilities.
- Maximize existing and emerging technology so that it complements traditional library services while strengthening staff competencies and infrastructure to support technology.
- Continue to implement the Library's Strategic Plan.

**Performance Measures:**

**Database Users vs. Material Circulation**



**Program Attendance**



# FORSYTH COUNTY PUBLIC LIBRARIES

**Budget Highlights:** The FY22 recommended budget reflects an increase in expenditures of \$352,954, or 4.4% over CYO, and an increase in revenues of \$89,623, or 23.0% resulting in an overall \$263,331, or 3.4% net County dollar increase. Included in the recommended budget is the addition of one (1) Full-time Library Assistant for the new Clemmons branch.

**PROGRAM SUMMARY**

	FY 19-20		FY 20-21		FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,770,937	1,916,531	1,754,694	2,029,347	2,029,347	-
Headquarter	566,533	589,107	612,886	686,532	686,532	-
Extension	354,304	327,986	293,146	379,269	379,269	-
Branches	4,970,577	5,229,792	4,814,226	5,282,303	5,321,222	-
<b>TOTAL</b>	<b><u>7,662,351</u></b>	<b><u>8,063,416</u></b>	<b><u>7,474,952</u></b>	<b><u>8,377,451</u></b>	<b><u>8,416,370</u></b>	<b><u>-</u></b>

# FORSYTH COUNTY PUBLIC LIBRARIES

	FY 19-20 Actual	Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	4,016,709	4,371,055	4,077,662	4,313,109	4,339,296	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	1,724,322	1,833,689	1,721,420	1,906,080	1,918,812	-
<b>Total Personal Services</b>	<b>5,741,031</b>	<b>6,204,744</b>	<b>5,799,082</b>	<b>6,219,189</b>	<b>6,258,108</b>	-
<b>Operating Expenditures</b>						
Maintenance Service	68,650	77,727	63,941	80,280	80,280	-
			<i>Exterminating &amp; solid waste svcs., equipment repair</i>			
Rent	10,375	8,920	5,394	7,510	7,510	-
			<i>Rent for Kernersville Branch and other misc. rentals</i>			
Utility Services	31,241	46,659	32,364	52,154	52,154	-
			<i>Water &amp; sewer</i>			
Other Purchased Services	488,969	552,279	418,424	584,495	584,495	-
			<i>Software license, printing, book processing, insurance premiums, on-line services &amp; telephone services</i>			
Training & Conference	15,931	14,500	6,365	11,510	11,510	-
General Supplies	109,703	25,195	26,334	67,690	67,690	-
			<i>Office supplies, small equipment, repair supplies &amp; subscriptions</i>			
Energy	270,096	323,053	315,383	329,615	329,615	-
			<i>Electricity &amp; natural gas</i>			
Operating Supplies	845,294	742,169	792,215	960,893	960,893	-
			<i>Books, periodicals, A/V supplies, software and operating supplies</i>			
Other Operating Costs	22,701	43,170	15,450	39,115	39,115	-
			<i>Insurance claims &amp; memberships</i>			
Contingency	-	25,000	-	25,000	25,000	-
<b>Total Operating Exps.</b>	<b>1,862,960</b>	<b>1,858,672</b>	<b>1,675,870</b>	<b>2,158,262</b>	<b>2,158,262</b>	-
<b>Capital Outlay</b>	<b>58,350</b>	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>7,662,341</u></b>	<b><u>8,063,416</u></b>	<b><u>7,474,952</u></b>	<b><u>8,377,451</u></b>	<b><u>8,416,370</u></b>	-
Cost-Sharing Expenses	958,609	933,842	446,021	886,687	896,687	-
<b>REVENUES</b>	<b><u>451,893</u></b>	<b><u>389,831</u></b>	<b><u>340,664</u></b>	<b><u>479,454</u></b>	<b><u>479,454</u></b>	-
POSITIONS (FT/PT)	89/41	89/46	90/46	91/46	91/46	-



# PARKS

**Department Mission:** To operate, develop, and maintain a park system to meet the recreational needs of the citizens.

**Goals:**

- To provide extraordinary, safe, well-maintained facilities to ensure recreational and leisure opportunities are available for the citizens of Forsyth County.
- Provide economic development impact through facilities with provision of leisure activities, such as Festival of Lights, golf, and events at amphitheaters.
- Actively look to retain open space and develop county assets to expand recreational and leisure opportunities for citizens.

**Program Descriptions:**

*Administration* - provides human resources support, financial controls and reporting, and management of the Countywide parks system.

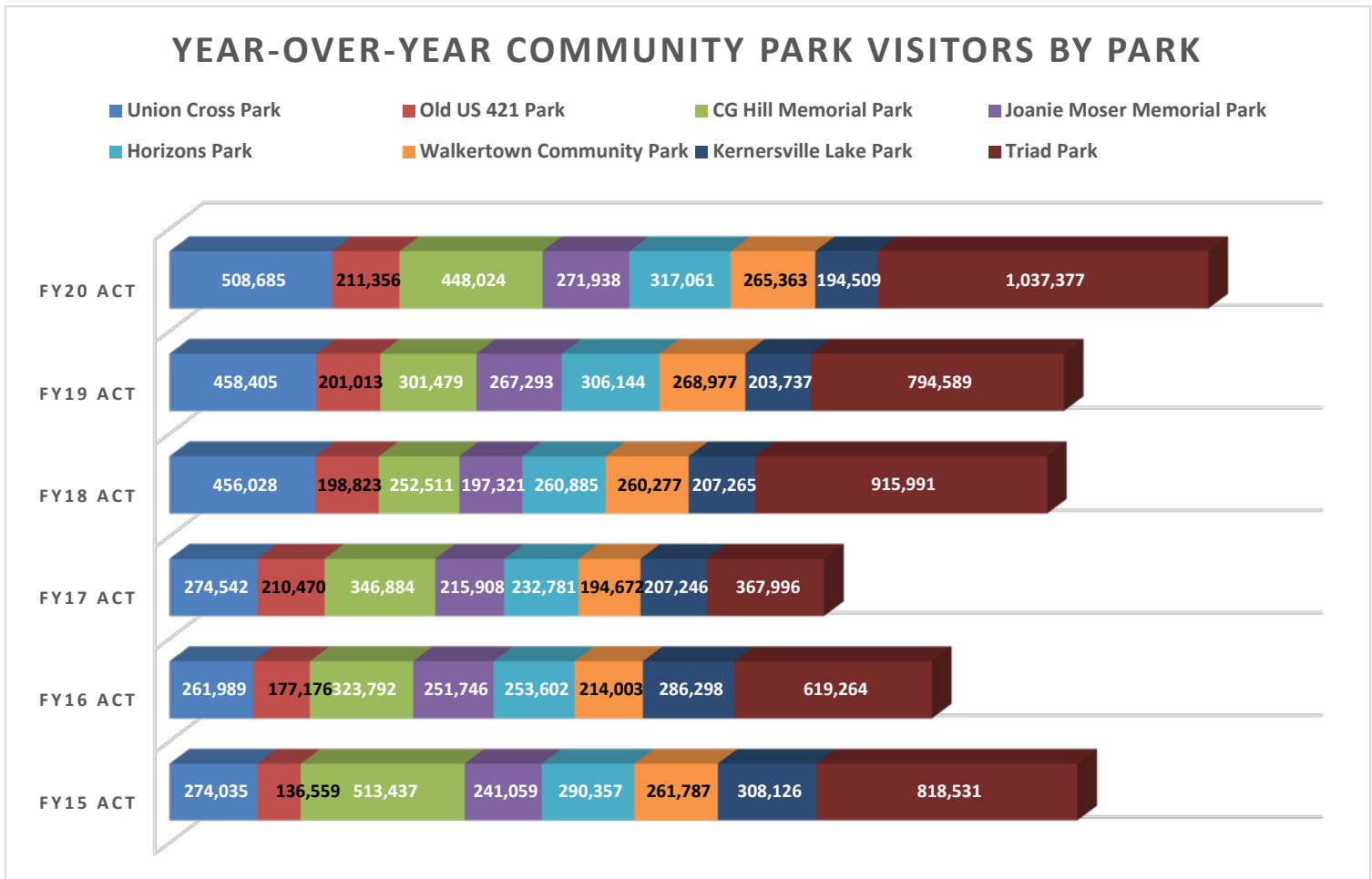
*Park Maintenance* - provides maintenance at parks and their associated facilities.

*Park Operations* - provides improvements and recreational programming at all County Parks.

**Current Initiatives:**

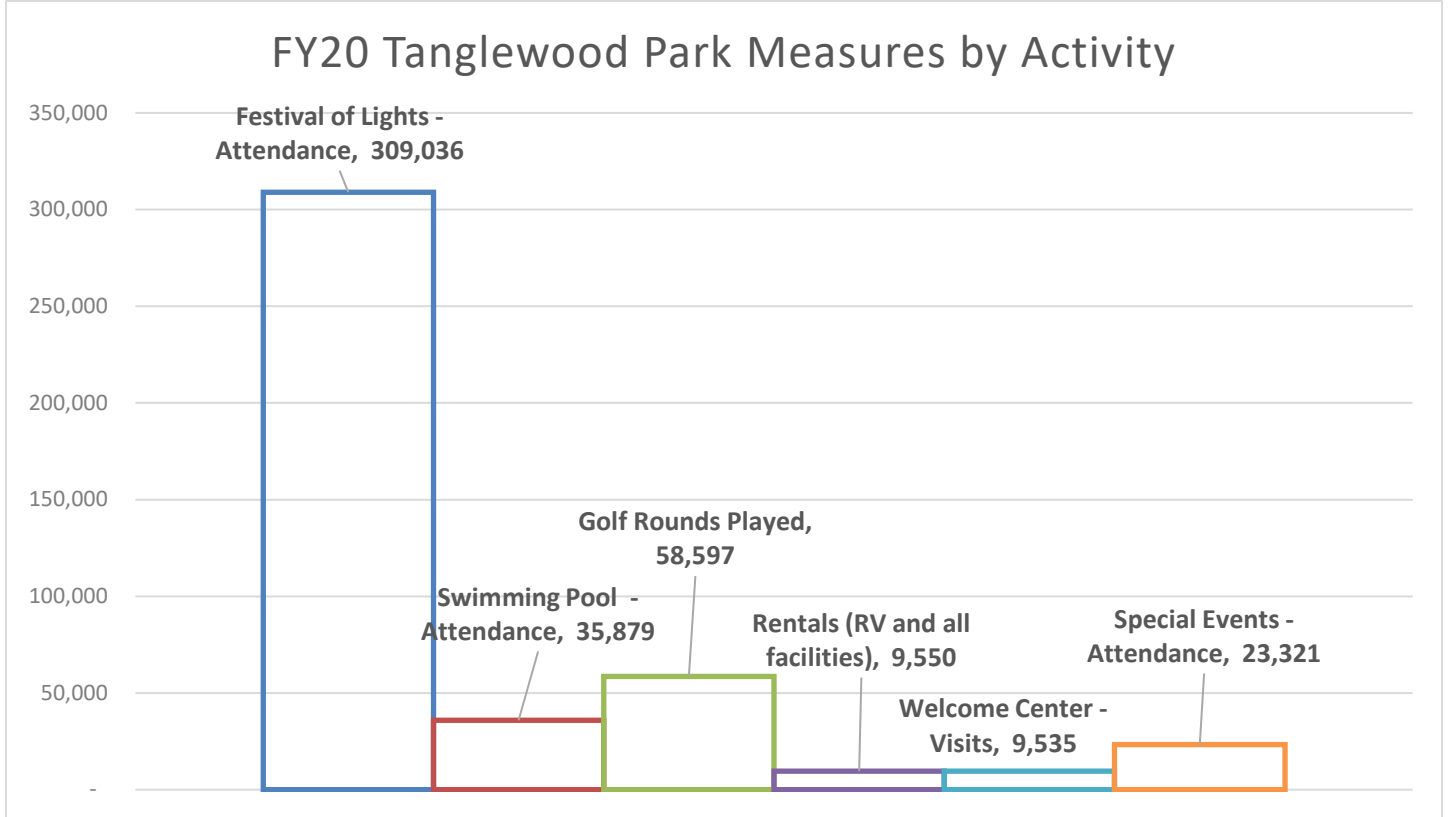
- Continue renovations of park facilities using 2/3rds bonds funds completing by designated priority.
- Complete park projects designated with 2016 bond referendum funds (Tanglewood Park Clubhouse project, Horizons Park Master Plan – Phase I, Tanglewood Park Multi-use Agricultural Event Center, Triad Park Greenway development).
- Complete closing on Belews Lake site. Begin development of park.
- Manage the Tanglewood enterprise activities, keeping the County subsidy under \$1.5 million annually.

**Performance Measures:**





# PARKS



**Budget Highlights:** The FY22 Recommended budget for Parks is \$8,295,158, reflecting a decrease in expenditures of (\$105,914) or -1.3% from the Current Year Original (CYO) budget. The primary drivers on the expense side are cost savings in Personal Services and Inventory Purchases that are specific to the Providence agreement at Tanglewood Park. Another significant expense reduction is in the Other Operating Costs category of accounts, due to a relatively large reduction in the Claims budget. Offsetting these reductions somewhat are increases in Maintenance Services including an inaugural operating budget established for Belews Lake and Other Purchased Services, which includes the full costs of operating the swimming pool complex after the shutdown year due to the pandemic.

Conversely, revenues are projected to increase by \$335,101 or +7.3% over CYO, resulting in a budget-to-budget net County cost dollar impact of (\$441,015), or -11.5%. The drivers behind the revenue increase are threefold: 1.) With all of the golf course renovations now completed, expectations are that play will continue to increase 2.) Swimming pool activities are budgeted at full expenses and revenues for FY22, and 3.) This budget includes a recommended Festival of Lights entrance fee increase of \$5/car to offset increases in annual operating expenses.

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	655,654	833,262	659,725	771,642	770,592	-
Park Maintenance	498,214	523,065	478,330	570,788	520,188	-
Park Operation	409,703	413,886	426,156	505,588	469,633	-
Tanglewood Park	5,086,759	5,564,214	4,806,571	5,754,053	5,423,578	-
Triad Park	840,947	1,066,645	870,784	1,832,622	1,111,167	-
<b>TOTAL</b>	<b><u>7,491,277</u></b>	<b><u>8,401,072</u></b>	<b><u>7,241,566</u></b>	<b><u>9,434,693</u></b>	<b><u>8,295,158</u></b>	<b><u>-</u></b>

# PARKS

	FY 19-20	FY 20-21			FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,367,168	3,658,842	3,281,515	3,609,603	3,577,603	-
Other Employee Benefits	603	450	593	450	450	-
Employee Benefits	1,314,019	1,416,656	1,270,727	1,366,131	1,366,131	-
<b>Total Personal Services</b>	<b>4,681,790</b>	<b>5,075,948</b>	<b>4,552,835</b>	<b>4,976,184</b>	<b>4,944,184</b>	-
<b>Operating Expenditures</b>						
Professional Fees	191,989	243,250	131,811	248,950	246,320	-
Maintenance Service	384,691	410,275	349,556	606,710	470,180	-
					<i>Security services</i>	
Rent	170,686	185,014	181,614	191,814	191,014	-
					<i>Includes janitorial, solid waste, park repairs, goose abatement, fence repair</i>	
Utility Services	79,603	106,500	71,270	108,600	108,150	-
					<i>Golf cart rental, space rental, specialty equipment rental</i>	
Other Purchased Services	442,573	459,730	364,626	593,980	577,530	-
					<i>Water and sewer accounts that service various Parks sites and facilities</i>	
Training & Conference	7,041	12,475	6,150	12,475	11,625	-
					<i>Bank charges, insurance premiums, recreation, telephone, life guards, tree removal</i>	
General Supplies	381,748	367,635	329,913	368,735	363,335	-
					<i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>	
Energy	377,683	516,575	405,008	525,875	514,300	-
					<i>Fuel oil, electricity, gasoline, diesel, and natural gas for Parks facilities and equipment</i>	
Operating Supplies	382,136	425,650	367,012	429,400	424,150	-
					<i>Mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete</i>	
Inventory Purchases	151,720	191,800	120,479	107,800	107,800	-
					<i>Merchandise for resale</i>	
Other Operating Costs	186,158	329,020	238,577	239,170	239,070	-
					<i>Claims, permit fees, audiometric testing services, membership and dues</i>	
<b>Total Operating Exps.</b>	<b>2,756,028</b>	<b>3,247,924</b>	<b>2,566,016</b>	<b>3,433,509</b>	<b>3,253,474</b>	-
<b>Capital Outlay</b>	<b>53,459</b>	<b>77,200</b>	<b>122,715</b>	<b>1,025,000</b>	<b>97,500</b>	-
					<i>Land Improvements, Lifecycle replacement equipment</i>	
<b>TOTAL EXPENDITURES</b>	<b>7,491,277</b>	<b>8,401,072</b>	<b>7,241,566</b>	<b>9,434,693</b>	<b>8,295,158</b>	-
Cost-Sharing Expenses	272,225	249,153	215,317	221,991	221,991	-
Contra-expense	(5,507)	-	-	-	-	-
<b>REVENUES</b>	<b>4,384,028</b>	<b>4,576,508</b>	<b>4,214,646</b>	<b>5,495,517</b>	<b>4,911,609</b>	-
POSITIONS (FT/PT)	69/126	69/126	69/126	67/119	67/119	-

# PARKS

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - TANGLEWOOD OPERATIONS</b>						
<b>Personal Services</b>						
Salaries & Wages	1,459,564	1,554,120	1,357,564	1,444,116	1,412,116	-
Other Employee Benefits	603	-	593	450	450	-
Employee Benefits	588,943	633,682	543,463	559,783	559,783	-
<b>Total Personal Services</b>	<b>2,049,110</b>	<b>2,187,802</b>	<b>1,901,620</b>	<b>2,004,349</b>	<b>1,972,349</b>	-
<b>Operating Expenditures</b>						
Professional Fees	55,206	56,000	25,566	53,920	53,920	-
Maintenance Service	64,948	85,075	50,103	63,650	62,400	-
Rent	157,890	170,214	168,070	175,714	175,714	-
Utility Services	4,857	6,500	5,410	6,600	6,600	-
Other Purchased Services	294,679	230,120	197,038	334,270	328,970	-
Travel	124	-	-	-	-	-
General Supplies	150,460	117,260	101,170	115,860	112,310	-
Energy	129,987	172,000	144,345	177,500	177,500	-
Operating Supplies	212,568	226,900	198,593	220,400	220,400	-
Inventory Purchases	151,720	191,000	120,279	107,000	107,000	-
Other Operating Costs	15,552	53,520	47,545	47,570	47,470	-
<b>Total Operating Exps.</b>	<b>1,237,991</b>	<b>1,308,589</b>	<b>1,058,119</b>	<b>1,302,484</b>	<b>1,292,284</b>	-
<b>Capital Outlay</b>	-	<b>25,000</b>	<b>25,000</b>	<b>205,000</b>	<b>25,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>3,287,101</u></b>	<b><u>3,521,391</u></b>	<b><u>2,984,739</u></b>	<b><u>3,511,833</u></b>	<b><u>3,289,633</u></b>	-
Cost-Sharing Expenses	17,254	12,376	12,031	1,024	854	-
<b>REVENUES</b>	<b><u>3,719,185</u></b>	<b><u>3,765,475</u></b>	<b><u>3,514,972</u></b>	<b><u>4,078,050</u></b>	<b><u>4,079,850</u></b>	-
<b>Net County Dollars</b>	<b>(432,084)</b>	<b>(244,084)</b>	<b>(530,233)</b>	<b>(566,217)</b>	<b>(790,217)</b>	-

Includes: Golf, Aquatic Center, Accommodations, Special Events, Festival of Lights, Tennis, Campground

# PARKS

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - TANGLEWOOD MAINTENANCE</b>						
<b>Personal Services</b>						
Salaries & Wages	797,988	932,141	832,981	966,493	966,493	-
Other Employee Benefits	-	450	-	-	-	-
Employee Benefits	324,180	347,622	335,121	356,467	356,467	-
<b>Total Personal Services</b>	<b>1,122,168</b>	<b>1,280,213</b>	<b>1,168,102</b>	<b>1,322,960</b>	<b>1,322,960</b>	-
<b>Operating Expenditures</b>						
Professional Fees	100,386	121,500	82,710	136,740	135,240	-
Maintenance Service	160,720	153,850	158,200	222,510	197,035	-
Rent	5,078	9,450	7,100	9,450	9,450	-
Utility Services	40,819	45,000	37,700	45,000	45,000	-
Other Purchased Services	20,006	25,860	21,205	27,360	25,860	-
General Supplies	141,557	136,000	126,840	137,250	137,250	-
Energy	137,856	184,000	134,425	184,000	174,200	-
Operating Supplies	70,358	85,000	84,405	85,000	85,000	-
Inventory Purchase	-	800	200	800	800	-
Other Operating Costs	710	1,150	945	1,150	1,150	-
<b>Total Operating Exps.</b>	<b>677,490</b>	<b>762,610</b>	<b>653,730</b>	<b>849,260</b>	<b>810,985</b>	-
<b>Capital Outlay</b>	-	-	-	<b>70,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>1,799,658</u></b>	<b><u>2,042,823</u></b>	<b><u>1,821,832</u></b>	<b><u>2,242,220</u></b>	<b><u>2,133,945</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>184,579</u></b>	<b><u>188,600</u></b>	<b><u>184,200</u></b>	<b><u>190,600</u></b>	<b><u>190,600</u></b>	-
<b>Net County Dollars</b>	<b>1,615,079</b>	<b>1,854,223</b>	<b>1,637,632</b>	<b>2,051,620</b>	<b>1,943,345</b>	-

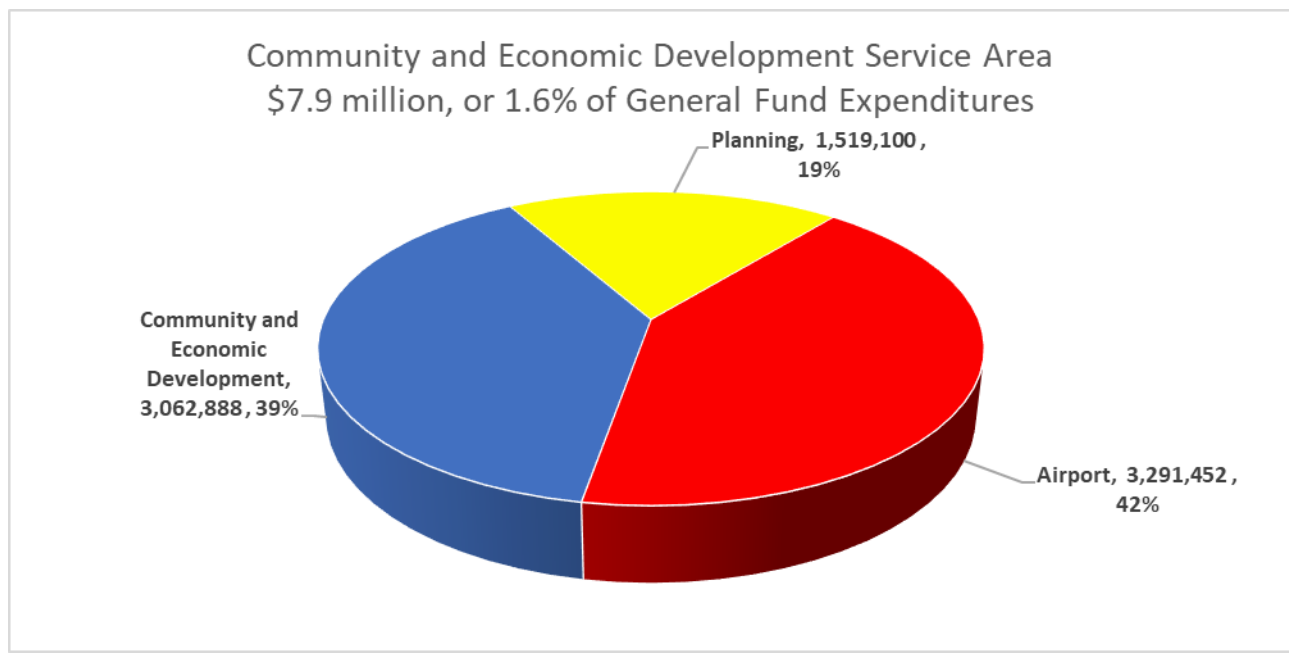
# PARKS

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - ALL OTHERS</b>						
<b>Personal Services</b>						
Salaries & Wages	1,109,616	1,172,581	1,090,970	1,198,994	1,198,994	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	400,896	435,352	392,143	449,881	449,881	-
<b>Total Personal Services</b>	<b>1,510,512</b>	<b>1,607,933</b>	<b>1,483,113</b>	<b>1,648,875</b>	<b>1,648,875</b>	-
<b>Operating Expenditures</b>						
Professional Fees	36,397	65,750	23,535	58,290	57,160	-
Maintenance Service	159,023	171,350	141,253	320,550	210,745	-
Rent	7,718	5,350	6,444	6,650	5,850	-
Utility Services	33,927	55,000	28,160	57,000	56,550	-
Other Purchased Services	127,888	203,750	146,383	232,350	222,700	-
Training & Conference	6,917	12,475	6,150	12,475	11,925	-
General Supplies	89,731	114,375	101,903	115,625	113,775	-
Energy	109,840	160,575	126,238	164,375	162,600	-
Operating Supplies	99,210	113,750	84,014	124,000	118,750	-
Other Operating Costs	169,896	274,350	190,087	190,450	190,450	-
<b>Total Operating Exps.</b>	<b>840,547</b>	<b>1,176,725</b>	<b>854,167</b>	<b>1,281,765</b>	<b>1,150,505</b>	-
<b>Capital Outlay</b>	<b>53,459</b>	<b>52,200</b>	<b>97,715</b>	<b>750,000</b>	<b>72,500</b>	-
<b>TOTAL EXPENDITURES</b>	<b>2,404,518</b>	<b>2,836,858</b>	<b>2,434,995</b>	<b>3,680,640</b>	<b>2,871,880</b>	-
Cost-Sharing Expenses	233,987	218,738	203,286	200,798	200,798	-
<b>REVENUES</b>	<b>480,264</b>	<b>622,433</b>	<b>515,474</b>	<b>1,226,867</b>	<b>641,159</b>	-
<b>Net County Dollars</b>	<b>1,924,254</b>	<b>2,214,425</b>	<b>1,919,521</b>	<b>2,453,773</b>	<b>2,230,721</b>	-



## COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA

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### Operating Goals & Objectives:

Create a community with economic opportunities for everyone. This will be accomplished by:

- a. Assisting and expanding existing businesses, as well as recruiting targeted new industry to Forsyth County.
- b. Providing affordable housing for low and moderate-income residents.
- c. Developing a comprehensive plan to guide land use, development and public investment decisions in the County.
- d. Providing planning and zoning information to the public.
- e. Managing, operating, maintaining, and developing Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad.
- f. Transforming Smith Reynolds Airport to become a catalyst for community and economic development.

# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Department Mission:** To provide affordable housing for low and moderate income residents in unincorporated areas and small municipalities by effective use for State and Federal Grant Programs; and to attract new industries and businesses which diversify and expand the economic base and create quality job opportunities; and to promote existing business expansion and new business formation.

## Goals:

- Provide services to citizens in a caring and efficient manner.
- Collaborate with community partners to increase the impact of work and create more navigable systems to serve citizens.
- Foster an economic environment where all citizens have the opportunities to lead prosperous and rewarding lives through collaborating with and funding community agencies.
- Work with partners to establish Forsyth County as a community that is desirable to create, grow, and locate businesses.
- Increase the overall health and wealth of the community and its citizens.
- Develop a passionate, creative, and knowledgeable staff dedicated to serving the citizens of Forsyth County.
- Leverage dollars from other governmental, non-profit, and private sources to maximize the impact of Forsyth County dollars.

*Economic Development* – working with community partners to increase the number of new businesses and jobs as well as workforce development efforts.

*Rehabilitation and Home Ownership* - rehabilitation of existing homes; building of new houses where appropriate; down payment assistance to first time homebuyers.

*Rental Construction Financing* – provide subordinate, gap financing for tax credit multi-family affordable housing.

*Minimum Housing Code Enforcement* – protect the health and safety of residents while strengthening the values of surrounding property.

## Current Initiatives:

- Provide quality housing rehabilitation services for low- and moderate-income homeowners.
- Utilize software to manage/monitor all rehab activities.
- Recruit and maintain professional general and subcontractors to bid on rehabilitation projects.

- Market activities and programs to County citizens.
- Continue providing CPLP & HOME Down Payment Assistance to Low & Moderate Income Households.
- Provide increased assistance to County Loan Officer and create mechanisms for efficiencies in the loan process such as online applications.
- Collaborate with W-S to develop new affordable homes to low/moderate income households.
- Increase capacity of the IDA program through staffing, outreach to Latino community, and engaging additional funders, including City of WS.
- Fully implement Neighborly software to manage and document code enforcement activities.
- Meet with all municipalities served by County MHC to review the Code and to answer questions.
- Increase community knowledge of MHC and department services.
- Expand the number of inspections, hearings, orders, and dwellings brought into compliance & increase the number of dilapidated dwellings cleared in the County primarily through volunteer demolition or where necessary by the County.
- Develop community grants as requested.
- Establish and grow partnerships in community coalitions such as the Asset Building Coalition.
- Increase engagement with economic development partners to develop and implement an economic development strategy.
- Develop businesses' knowledge of economic and workforce development resources.
- Identify and assist with the funding of critical economic development infrastructure projects
- Build business collaborative in targeted industries to address critical workforce issues
- Identify & apply for grant programs that will assist in economic and workforce development efforts
- Research & implement strategies that will address economic mobility with community partners
- Support & develop entrepreneurship among low and-moderate-income individuals.
- Explore partnerships with agencies such as the JCPC to increase economic resilience and mobility.
- Provide regular & strategic communication between ED partners and County leadership.
- Provide more cross training across department to provide organizational resiliency.
- Create systems for shared knowledge to address succession.



# COMMUNITY AND ECONOMIC DEVELOPMENT

## Performance Measures:

	Start of FY	FY2021	Cumulative	Goal (FYE2021)	Attainment
<b>WorkReady Businesses (Supporting NCRC)</b>	158	38	196	225	87.1%
<b>ACT WorkKeys NCRCs Earned or Improved (Test)</b>					
<b>Emerging Workforce</b>	6,318	78	6,396	592	Exceeded
<b>Current Workforce</b>	1,648	114	1,762	165	Exceeded
<b>Transitioning Workforce</b>	1,668	42	1,710	1,817	94.1%

Job Creation/Retention Measures	CY15 Act	CY16 Act	CY17 Act	CY18 Act	CY19 Goal	CY20 Goal	CY21 Goal	CY22 Goal
# of Active Projects	9	8	10	10	12	11	10	11
Existing Jobs Retained	1,869	1,861	1,779	2,133	2,728	4,134	3,108	3,167
Incentive Jobs Retained	499	1,066	1,158	1,431	1,636	2,441		
New Jobs Created	683	202	425	224	805	189		
Total Jobs Created & Retained	3,051	3,129	3,362	3,788	5,169	6,764		
% of Job Goal Reached	96%	88%	89%	90%				
<b>Capital Investment Measures</b>								
% of Capital Investment Goal Reached	195.9%	87.1%	84.7%	94.7%	99%			
New Taxes	\$4,659,527	\$3,421,536	\$3,265,767	\$3,476,473	\$3,457,119			
Incentives Paid	\$1,584,839	\$1,320,249	\$1,263,003	\$1,421,507	\$1,297,605			
Net new taxes	\$3,074,688	\$2,101,287	\$2,002,764	\$2,054,966	\$2,159,515			
% New Taxes Retained	66%	61.4%	61.3%	59.1%	62%			

**Budget Highlights:** The FY22 Recommended Community and Economic Development budget reflects a net County dollar decrease of \$594,381 or -16.6% from the Current Year Original budget. This is accounted for as a -15.9% decrease on the expenditure side, due primarily to significant reductions in Payments to Other Agencies, such as the annual Church and 4<sup>th</sup> Street Parking Deck payment. Other reductions to Payments to Other Agencies include Pepsi, Deere-Hitachi, and Herbalife and can be seen on the Economic Development Program Summary Sheet. The FY22 Recommended budget includes a 24.5% increase in revenue over CYO to increase the Community Partners Loan Pool (CPLP) budget in revenue received from the North Carolina Housing Finance Agency (NCHFA) to increase the number of home closings that the County assists program clients.

## PROGRAM SUMMARY

	FY 19-20		FY 20-21		FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	508,704	584,847	482,425	565,630	562,715	-
Emergency Rehab.	10,519	15,000	13,500	15,000	15,000	-
Minimum Housing Code	-	-	5,500	60,000	60,000	-
Economic Development	3,331,972	3,041,422	3,291,993	2,441,173	2,425,173	-
<b>TOTAL</b>	<b><u>3,851,195</u></b>	<b><u>3,641,269</u></b>	<b><u>3,793,418</u></b>	<b><u>3,081,803</u></b>	<b><u>3,062,888</u></b>	<b><u>-</u></b>

# COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 19-20 Actual	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	426,270	473,999	391,607	481,018	481,018	-
Other Employee Benefits	314	312	308	312	312	-
Employee Benefits	157,210	176,212	143,936	186,434	186,434	-
<b>Total Personal Services</b>	<b>583,794</b>	<b>650,523</b>	<b>535,851</b>	<b>667,764</b>	<b>667,764</b>	-
<b>Operating Expenditures</b>						
Professional & Technical Services	-	-	2,000	20,000	20,000	-
						<i>Legal fees for outside counsel to perform title searches related to code enforcement actions</i>
Other Purchased Services	69,140	77,000	88,285	53,960	53,960	-
						<i>Data, housing software, insurance, advertising public hearings, AmeriCorps Vista, ESR IDA</i>
Training & Conference	5,851	5,550	4,000	7,200	5,360	-
						<i>Professional development and training, conferences, and certification</i>
Materials and Supplies	4,293	3,400	3,708	8,400	7,900	-
						<i>Office supplies, small equipment</i>
Other Operating Costs	34,125	51,550	50,005	72,350	71,775	-
						<i>Emergency housing rehab, housing demo, loan application processing fees, memberships/dues, claims</i>
Aid to Other Gvr. Agencies	430,413	430,410	249,114	40,340	40,340	-
						<i>Annual County Contribution for Church and Fourth Street Parking Deck</i>
Other Contracts, Grants	2,681,241	2,375,275	2,810,897	2,159,599	2,143,599	-
						<i>Economic development incentive and service agreements</i>
Transfer to Housing GPO	42,338	47,558	49,558	52,190	52,190	-
						<i>Transfer of matching funds to GPO</i>
<b>Total Operating Exps.</b>	<b>3,267,401</b>	<b>2,990,743</b>	<b>3,257,567</b>	<b>2,414,039</b>	<b>2,395,124</b>	-
<b>Total Expenditures</b>	<b><u>3,851,195</u></b>	<b><u>3,641,266</u></b>	<b><u>3,793,418</u></b>	<b><u>3,081,803</u></b>	<b><u>3,062,888</u></b>	-
Cost-Sharing Expenses	66,142	59,602	60,455	66,309	66,309	-
<b>REVENUES</b>	<b><u>276,074</u></b>	<b><u>65,374</u></b>	<b><u>312,649</u></b>	<b><u>81,374</u></b>	<b><u>81,374</u></b>	-
<b>POSITIONS (FT/PT)</b>	8/1	8/1	8/1	8/1	8/1	

# COMMUNITY AND ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT PROGRAM SUMMARY

	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
Economic Development	3,331,972	3,041,422	3,291,993	2,441,173	2,425,173	-
<b>TOTAL</b>	<b>3,331,972</b>	<b>3,041,422</b>	<b>3,291,993</b>	<b>2,441,173</b>	<b>2,425,173</b>	-
	FY 19-20 Actual	FY 20-21 Original	FY 20-21 Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Grantee Agencies:</b>						
Downtown W-S Partnership	20,000	20,000	20,000	20,000	20,000	-
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	-
W-S Chamber of Commerce	135,000	448,403	310,000	185,000	185,000	-
Film Commission	30,000	30,000	30,000	30,000	30,000	-
Center for Creative Economy	9,000	-	9,000	25,000	9,000	-
Venture Café	21,000	-	-	-	-	-
W-S Business, Inc.	50,000	-	-	-	-	-
<b>Subtotal Grantee Agencies</b>	<b>270,172</b>	<b>503,575</b>	<b>374,172</b>	<b>265,172</b>	<b>249,172</b>	-
<b>Incentives</b>						
City of WS (parking deck)	430,413	430,410	249,114	40,340	40,340	-
					<i>FY22 Agreement status: 19 of 20.</i>	
Pepsi	117,284	155,828	155,828	-	-	-
Wake Forest Univ. Hlth Sci.	296,006	390,951	390,951	385,763	385,763	-
					<i>Payment 3 of 13 on Building 90s South.</i>	
Herbalife	254,535	228,420	228,420	37,500	37,500	-
					<i>FY22 Agreement status: 4 of 4 on Agreement #2.</i>	
Caterpillar, Inc/Progress Rail	-	513,020	513,022	659,189	659,189	-
					<i>FY22 Agreement status: 9 of 15.</i>	
United Furniture Industries	20,235	21,500	21,500	21,500	21,500	-
					<i>FY22 Agreement status: 6 of 7.</i>	
Deere-Hitachi	194,478	116,536	116,535	-	-	-
Wexford WFU	225,809	224,500	224,426	224,500	224,500	-
					<i>FY22 Agreement status: 9 of 21.</i>	
Inmar Inc.	163,311	-	182,460	192,115	192,115	-
					<i>FY22 Agreement status: 6 of 7.</i>	
Corning	76,974	76,975	76,975	76,975	76,975	-
					<i>FY22 Agreement status: 3 of 5.</i>	
Polyvlies	37,904	11,820	11,820	-	-	-
Grass America (Year 1 Payment)	200,000	-	-	20,532	20,532	-
The Clearing House	-	5,835	-	18,432	18,432	-
					<i>FY22 Agreement status: 2 of 5.</i>	
Bunzl Distribution	-	30,850	30,844	37,740	37,740	-
					<i>FY22 Agreement status: 2 of 5.</i>	
Johnson Controls	-	85,465	44,504	154,103	154,103	-
					<i>FY22 Agreement status: 2 of 5.</i>	
Whitaker Park	-	-	176,000	-	-	-
Durisol, Ltd.(1-Yr Pass-Thr Bld Reuse Gr	-	-	98,773	-	-	-
National General	-	-	-	46,078	46,078	-
ARCA (1-Yr Pass-Thr Bld Reuse Grant)	-	-	130,000	-	-	-
Front Street Bailey, LLC	804,533	-	24,667	-	-	-
<b>Subtotal Incentives</b>	<b>2,821,482</b>	<b>2,292,110</b>	<b>2,675,839</b>	<b>1,914,767</b>	<b>1,914,767</b>	-
<b>ADMINISTRATIVE COSTS</b>						
Personal Services	235,559	244,234	240,482	259,734	259,734	-
Operating Expenses	4,759	1,500	1,500	1,500	1,500	-
<b>Subtotal Administrative Costs</b>	<b>240,318</b>	<b>245,734</b>	<b>241,982</b>	<b>261,234</b>	<b>261,234</b>	-
<b>Total Expenditures</b>	<b>3,331,972</b>	<b>3,041,419</b>	<b>3,291,993</b>	<b>2,441,173</b>	<b>2,425,173</b>	-
<b>REVENUES</b>	<b>30,373</b>	<b>71,951</b>	<b>1,059,574</b>	<b>30,374</b>	<b>30,374</b>	-

# COMMUNITY AND ECONOMIC DEVELOPMENT

## Economic Development Incentive Timeline:

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33
Caterpillar/Progress Rail	Green	Green	Green	Green	Red	Red	Red	Red	Blue	Blue	Blue	Blue	Blue	Blue	Blue					
Piedmont Propulsion			Green	Green	Green	Green	Green													
Inmar				Green	Green	Green	Green	Red	Blue	Blue										
Pepsi Bottling Ventures		Green	Green	Green	Green	Green	Green	Green												
Deere-Hitachi			Green	Green	Green	Green	Green	Green												
Herbalife				Green	Green	Green	Green	Green												
United Furniture Industries				Green	Green	Green	Green	Green	Blue	Blue										
Polyvlies				Green	Green	Green	Green	Green												
KCS/WPDA							Green													
Herbalife II						Green	Green	Green	Blue											
Corning							Green	Green	Blue	Blue	Blue									
Johnson Controls Inc								Green	Blue	Blue	Blue	Blue								
Bunzl								Green	Blue	Blue	Blue	Blue								
Clearing House II									Blue	Blue	Blue	Blue	Blue	Blue						
Grass America II									Blue	Blue	Blue	Blue	Blue							
National General									Blue	Blue	Blue	Blue	Blue							
Cook Medical										Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Renfro										Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Durisol											Blue	Blue	Blue	Blue						
Ardagh											Blue	Blue	Blue	Blue						

	Incentive Payment Made
	Incentive Payment Not Made (Progress Rail is currently appealing tax valuation and payments will not be made until...)
	Incentive Payment Period



# CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

**Department Mission:** The mission of the Planning and Development Services Department is to assist the community and its decision makers in preparing for future growth and improvement and to administer in a fair, consistent and efficient way the development regulations and building codes where applicable in our county.

**Program Descriptions:**

*Comprehensive Planning and Implementation* - Develops a comprehensive plan to guide land use, development and public investment decisions in Winston-Salem and Forsyth County. Works with citizens to create area plans to translate the comprehensive plan (currently *Legacy 2030*) into site-specific recommendations.

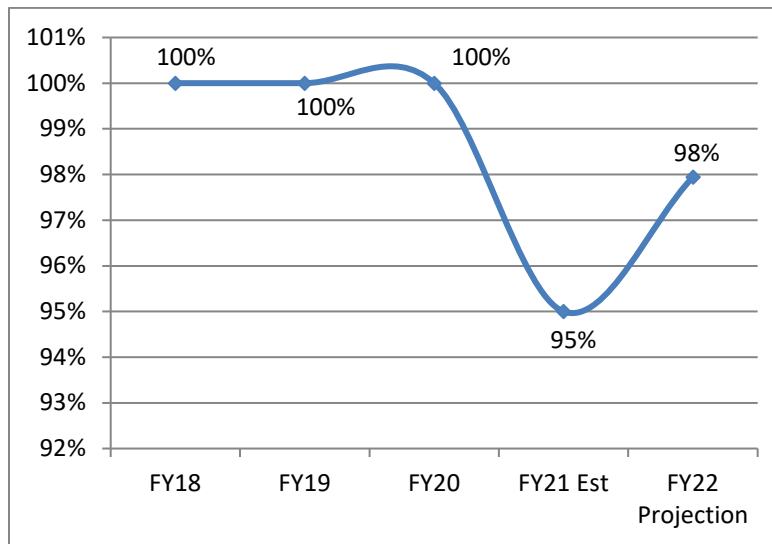
*Land Use Administration* - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of Forsyth County. Prepares or reviews proposed amendments to the *Unified Development Ordinances* (UDO). Provides recommendations to the City-County Planning Board and elected bodies through staff reports, presentations, and recommendations.

*Community Character* - Provides planning for activities that have a city/countywide scope, including transportation; parks, greenways, and open spaces; environmental planning/review; community appearance and historic resources. Provides staff support to the Transportation Advisory Committee. Supports the Historic Resources Commission in its promotion, preservation and appreciation of our historic resources. Supports the Community Appearance Commission in its review of public and private projects and in its work to enhance community appearance through advocacy, education, and recognition.

*Mapping and Graphics* - Produces a wide variety of map, data, graphic and information services to enable and support planning decisions and recommendations. Provides technical support to the Census on behalf of the City and County. Provides map, graphic and production support for planning efforts and departmental publications.

**The Planning & Development Services Department is a joint City-County agency administered by the City of Winston-Salem. For more information, please visit: <http://www.cityofws.org/departments/planning>**

**Key Performance Measures:**



*Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan*

**PROGRAM SUMMARY**

	FY 19-20 Actual	FY 20-21 Original	FY 21-22 Estimate	FY 21-22 Request	FY 21-22 Recommend	FY 21-22 Adopted
Planning Board	1,185,918	1,183,140	1,183,140	1,229,830	1,229,830	
Transportation Planning	226,797	273,720	273,720	289,270	289,270	
<b>County Share</b>	<b><u>1,412,715</u></b>	<b><u>1,456,860</u></b>	<b><u>1,456,860</u></b>	<b><u>1,519,100</u></b>	<b><u>1,519,100</u></b>	<b>=</b>



# AIRPORT

**Department Mission:** To manage, operate, maintain and develop Smith Reynolds Airport to meet the current and future aviation facility and service needs of the Piedmont Triad and North Carolina.

**Goals:**

- Utilize Forsyth County resources to capitalize upon the existing and future assets at Smith Reynolds Airport.
- Manage, operate, maintain, and develop Smith Reynolds Airport to meet the current and future aviation facilities and service needs of the Piedmont Triad and North Carolina.
- Transform Smith Reynolds Airport to become a catalyst for community and economic development.
- Focus on integrating the airport staff by stressing the WeCare Principles and involving them in the established County culture.

**Program Descriptions:**

*Airport Administration* – provides management support to airport operations through the implementation of human resource, financial, project, and grant management.

*Facilities* – maintains and repairs airport buildings to ensure a safe and pleasant environment for tenants, the public and County staff.

**Performance Measures:**

Airport Operations

<b>Aircraft Operation Counts (Takeoffs and Landing)</b>										
	2017/18	2018/19	Y-t-Y Chg (#)	Y-t-Y Chg (%)	2019/20	Y-t-Y Chg (#)	Y-t-Y Chg (%)	2020/21(Est.)	Y-t-Y Chg (#)	Y-t-Y Chg (%)
<b>Itinerant Operations</b>										
VFR	18,540	20,110	1,570	8.5%	16,309	(3,801)	-18.9%	18,702	2,393	14.7%
IFR	12,718	12,219	(499)	-3.9%	9,867	(2,352)	-19.2%	11,210	1,343	13.6%
<b>Local Operations</b>	14,348	14,776	428	3.0%	14,561	(215)	-1.5%	18,045	3,484	23.9%
<b>Totals</b>	45,606	47,105	1,499	3.3%	40,737	(6,368)	-13.5%	47,957	7,220	17.7%

Operation Counts

<b>Airport Operations</b>	
AVGAS Fuel Received (Gallons)	95,490
Jet A Fuel Received (Gallons)	952,590
MOGAS Fuel Received (Gallons)	699
Total Fuel	1,048,779
Aircraft Counts (Takeoffs/Landings)	42,882

Community Events/Public Affairs

<b>Community Events</b>	2019	2020
Aviation Community Outreach Events / Meetings	10	13
Community / Governmental Outreach Events	12	13
<b>Total Community Events</b>	<b>22</b>	<b>26</b>

*Airfield Maintenance* – provides safe aircraft movement surfaces, roads, walkways, and other exterior airport infrastructure through efficient and effective inspections, repairs, and maintenance management procedures. Duties include grounds maintenance, snow, and wildlife removal.

**Current Initiatives:**

- To maintain safety, the Airport Department will keep approaches clear of obstacles and take measures to ensure the Airport keeps its Federal Aviation Regulation (FAR) Part 139 certificate.
- Coordinate with the Aerotropolis Task Force and Working Group to implement vision and share the importance of the Airport to the community while developing it as an economic engine.
- Identify the needed airside, landside, and airspace improvements and establish a schedule for short, intermediate, and long-term improvements to ensure that they are financially feasible.
- Identify and incubate new business at the Airport to expand aviation related business clusters.
- Foster and maintain good relationships with internal and external customers, stakeholders and community neighbors. Communicate information in a timely and accurate manner.



# AIRPORT

## Landside Measures:

Percentage of Available Airport Rental Space Currently Occupied	Column1	Column2	Column3	Column4
Property Types	Rentable Sq Ft	Occupied Sq Ft	Vacant Sf	% Rented
Office Space	41202	25816	15386	62.7%
Industrial	278388	255821	22567	91.9%
Retail/Restaurant	3080	810	2270	26.3%
Aircraft Hangar Space	179326	179317	9	100.0%
Detached Storage Space	43535	0	43535	0.0%
Institutional	3494	3494	0	100.0%
Residential	1300	1300	0	100.0%
<b>Total</b>	<b>550,325</b>	<b>466,558</b>	<b>83,767</b>	<b>84.8%</b>

**Recommended Budget Highlights:** Highlights of the Airport’s FY22 Recommended budget includes a revenue increase of \$757,946, or +29.9% over the FY21 Current Year Original (CYO), driven by Rents and Reimbursements based on the first full year of Signature Flight Support and BB&T rental payments, and new tenant LookUp Aviation/Sling Aircraft in the 3820 N. Liberty Street facility. Representing a 41.5% share, expenditure side increases of \$164,786, or +9.1% over CYO are primarily driven by a one-time Professional Services increase due to an upcoming commission payment owed to the listing agent of the Piedmont Propulsion building for 6.0% of total rent tied into a 10-year renewal if Piedmont Propulsion agrees to renew their contract. Secondary drivers include General Supplies for both increased building repair supplies and to commit more funding to the Airfield drainage issues. \$1,315,184 in excess projected revenues over expenditures is budgeted in Contingency to balance the operating budget to be used as the local match for aviation grants and other projects as needed.

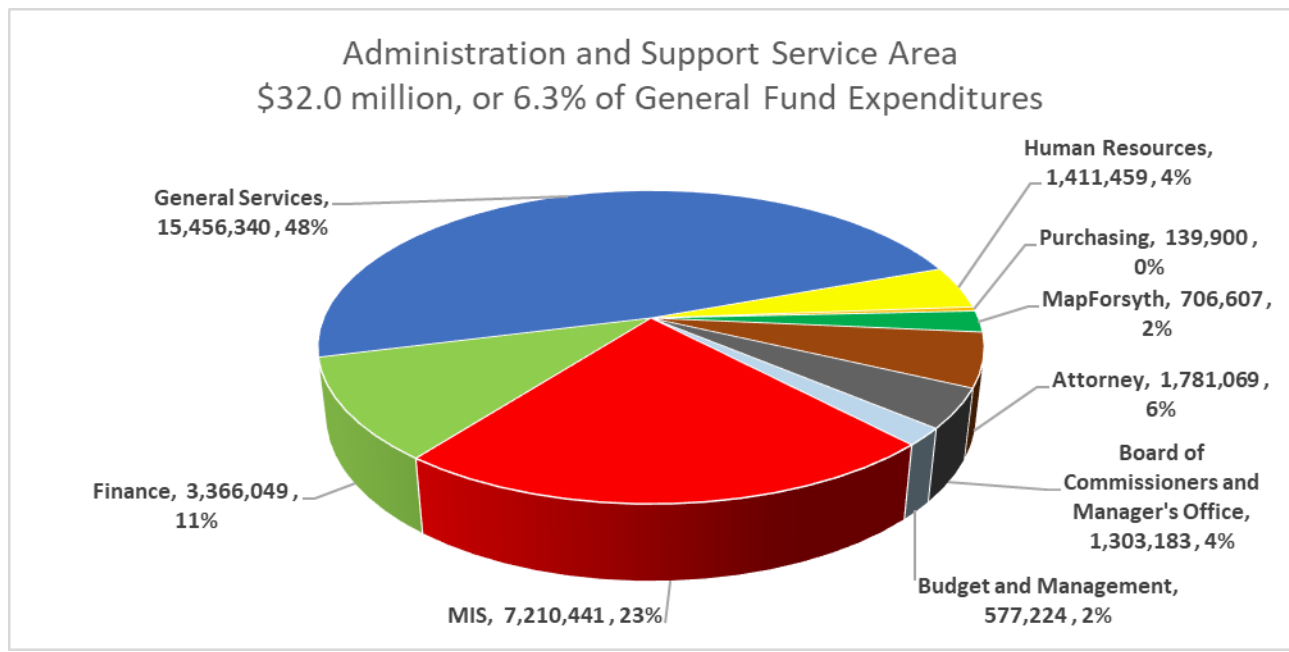
### PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Airport Administration	464,699	1,182,783	458,284	1,581,590	1,886,540	-
Airport Maintenance	465,490	470,973	479,960	486,741	486,741	-
Airport Facilities	1,031,802	879,750	1,045,256	1,223,121	918,171	-
<b>Total</b>	<b><u>1,961,991</u></b>	<b><u>2,533,506</u></b>	<b><u>1,983,500</u></b>	<b><u>3,291,452</u></b>	<b><u>3,291,452</u></b>	<b><u>-</u></b>

# AIRPORT

	FY 19-20 Actual	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	580,004	581,503	588,388	594,683	594,683	-
Other Employee Benefits	2,829	2,808	2,786	2,808	2,808	-
Employee Benefits	193,171	189,222	197,929	205,936	205,936	-
<b>Total Personal Services</b>	<b>776,004</b>	<b>773,533</b>	<b>789,103</b>	<b>803,427</b>	<b>803,427</b>	-
<b>Operating Expenditures</b>						
Professional Fees	62,502	15,000	15,000	98,308	98,308	-
				<i>Surveying, and property assessments, appraisal fees of improvements, realtor commissions</i>		
Maintenance Service	191,647	245,600	306,130	298,680	249,080	-
				<i>Solid waste, pest control, equipment repair, preventative maintenance contracts in buildings, sprinkler repair.</i>		
Rent	94,341	13,680	111,452	190	190	-
				<i>Includes funding for continued rental of CFR-1.</i>		
Utility Services	98,021	92,400	104,550	106,685	106,185	-
				<i>Public water/sewer and stormwater utility service charges to metered accounts at Airport properties.</i>		
Construction Services	15,997	15,000	-	-	-	-
				<i>Costs budgeted for fence repair and demolition costs.</i>		
Other Purchased Services	62,306	78,315	72,844	95,949	95,149	-
				<i>Insurance premiums, alarm monitoring, licensing for CMMS, Quick Books, and FAR Part 139 compliance software</i>		
Training & Conference	7,506	8,000	4,000	5,905	5,905	-
				<i>aining and travel for professional development and maintenance of continuing education</i>		
General Supplies	30,630	38,300	38,924	69,650	66,200	-
				<i>Building repair supplies, small equipment, janitorial, uniforms, subscriptions, sign panel replacements, cable locator</i>		
Energy	446,234	446,600	453,200	457,350	454,350	-
				<i>Electric and natural gas service to Airport properties, and gasoline and diesel service for Airport equipment.</i>		
Operating Supplies	30,574	42,400	40,700	41,120	39,120	-
				<i>Ballasts and bulbs, snow melt, equipment tires, airfield lighting, whistles, bird bangers</i>		
Other Operating Costs	5,034	41,997	41,697	39,637	39,697	-
				<i>Claims, permit fees, recordation of easements, audiometric services, memberships &amp; dues in professional organizations</i>		
<b>Total Operating Exps.</b>	<b>1,044,792</b>	<b>1,037,292</b>	<b>1,188,497</b>	<b>1,213,474</b>	<b>1,154,184</b>	-
<b>Contingency</b>	-	<b>722,681</b>	-	<b>1,009,951</b>	<b>1,315,841</b>	-
				<i>Budget reserve for future capital aviation projects</i>		
<b>Capital Outlay</b>	<b>141,195</b>	-	<b>5,900</b>	<b>264,400</b>	<b>18,000</b>	-
				<i>Facilities condition assessments, lifecycle vehicle and equipment replacement, capital improvements</i>		
<b>TOTAL EXPENDITURES</b>	<b>1,961,991</b>	<b>2,533,506</b>	<b>1,983,500</b>	<b>3,291,252</b>	<b>3,291,452</b>	-
Cost-Sharing Expenses	47,669	1,894	21,671	39,303	39,303	-
<b>REVENUES</b>	<b>2,466,999</b>	<b>2,533,506</b>	<b>2,721,794</b>	<b>3,291,452</b>	<b>3,291,452</b>	-
POSITIONS (FT/PT)	10/0	10/0	10/0	10/0	10/0	

# ADMINISTRATION & SUPPORT SERVICE AREA



## Operating Goals & Objectives:

To provide a sound basis for all budgeting, accounting and financial reporting, and to maintain County facilities, technology and staffing procedures. This will be accomplished by:

- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & poor's, Fitch Investors' Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14% of the subsequent year's budget.
- c. Annually updating projections of revenues, expenditures and fund balances for the next five years and developing longer range projections as appropriate.
- d. Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent five years.
- e. Limit (as preferred by Commissioners) the growth in the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local, state, and federal revenues, without a tax rate increase, whenever possible.
- f. Undertaking no major new programs, projects or expansion of services without substantial public support for both the services and the tax rate increase, if necessary, to support them.
- g. Maintaining aggressive safety and risk management programs to protect employees and minimize financial exposure to the County.
- h. Regularly and professionally maintaining grounds, buildings, and HVAC systems.
- i. Regularly and professionally maintaining computer systems and equipment.
- j. Effectively screening applications and advertising for and filling vacant County positions.
- k. Evidence the quality of our Comprehensive Annual Financial Report and our Annual Budget by receiving the GFOA Certificate for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.
- l. Providing expertise for advice in legal matters and proceedings affecting the County.

# BUDGET & MANAGEMENT

**Department Mission:** To provide management analyses, problem solving assistance, and advice to County Commissioners, County Management, and operating departments in an effort to establish the optimal type and level of resources which the organization requires to fulfill its missions, goals, and objectives.

**Goals:**

- Work across the organization to develop and implement the annual operating and capital budget by providing accurate and timely information to make management and policy decisions at all levels of the organization.
- Continue to develop as a trusted and unbiased subject matter expert in service to departments, elected officials, and citizens to guide and influence the organization’s effectiveness.
- Develop, guide, and monitor special management/financial studies across all departments to support policy and management decisions, improve efficiency and effectiveness, and ensure fiscal and management integrity.

**Program Descriptions:**

*Budget & Management* - provides required analyses, negotiations, and document production for the creation of the annual budget; management analyses and advice to County Management on various activities; problem solving assistance to operating departments and County Management; monitoring of budget and budgetary control; generation of monthly, mid-year and annual reports to the Manager and/or County Commissioners. Provide administrative support to the Juvenile Crime Prevention Council.

**Current Initiatives:**

- Prepare Continuation and Alternate Service Level budget documents for presentation to the Board of Commissioners ensuring compliance with Chapter 159A of the Local Government Budget and Fiscal Control Act by assigned deadlines.
- Complete management studies resulting from Board Directed Initiatives and other Manager Office requests by assigned deadlines.
- Analysts will review contracts within five days of contract being entered into Contract Control when reasonable and enter comments explaining reason for taking longer than five days to approve.
- Analysts will review NeoGov requisitions within five days of HR review and enter comments explaining reason for not approving requisition within five days of applicable.
- Enhance performance measurement efforts throughout the County by incorporating measures identified in departmental strategic planning process into County Measures and develop dashboard concept to assist with data analytics, and complete operations reports on quarterly basis.

**Performance Measures:**

- Completion of Budget Documents by assigned deadlines.
- Submission for GFOA Distinguished Budget Presentation Award.
- Completion of studies in final format by assigned deadlines.
- Contracts moved out of Budget Office, or having a comment noted explaining delay, within five days of being submitted to Budget.
- Positions approved or placed on hold with explanation within five days of being submitted to Budget.

**Budget Highlights:** The requested and recommended FY22 budget for the Budget and Management Department reflects a \$35,993 or 6.7% increase over Current Year Original. Personal Services accounts for \$4,843 of the increase and is due to annualized salary and fringe benefits. The other significant increase is in Other Contractual Services and Training.

**PROGRAM SUMMARY:**

	FY 19-20		FY 20-21		FY 21-22	
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management	487,166	541,231	534,904	577,224	577,224	-
<b>TOTAL</b>	<b><u>487,166</u></b>	<b><u>541,231</u></b>	<b><u>534,904</u></b>	<b><u>577,224</u></b>	<b><u>577,224</u></b>	<b><u>-</u></b>

# BUDGET & MANAGEMENT

	FY 19-20 Actual	FY 20-21		Request	FY 21-22 Recommend	Adopted
		Original	Estimate			
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	337,679	366,330	348,617	364,376	364,376	-
Other Employee Benefits	-	-	-	-	-	-
Employee Benefits	136,941	150,151	142,674	156,948	156,948	-
<b>Total Personal Services</b>	<b>474,620</b>	<b>516,481</b>	<b>491,291</b>	<b>521,324</b>	<b>521,324</b>	-
<b>Operating Expenditures</b>						
Professional & Tech Services	-	650	-	650	650	-
				<i>Fee to submit document to GFOA</i>		
Rent	122	150	-	200	200	-
Other Purchased Services	918	14,600	42,245	41,300	41,300	-
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	8,978	5,500	375	8,500	8,500	-
General Supplies	1,542	2,300	618	3,250	3,250	-
Other Operating Costs	986	1,150	375	2,000	2,000	-
				<i>Insurance claims, memberships &amp; dues</i>		
<b>Total Operating Exps.</b>	<b>12,546</b>	<b>24,350</b>	<b>43,613</b>	<b>55,900</b>	<b>55,900</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>487,166</u></b>	<b><u>540,831</u></b>	<b><u>534,904</u></b>	<b><u>577,224</u></b>	<b><u>577,224</u></b>	-
Cost-Sharing Expenses	32,103	30,071	33,264	28,522	28,522	-
<b>POSITIONS (FT/PT)</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	-

# MANAGEMENT INFORMATION SYSTEMS

**Department Mission:** To further the goals of Forsyth County Government by providing a flexible information network that can deliver services securely, timely and within budget.

## Goals:

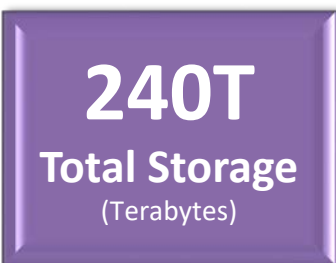
- Develop strategies, work processes and relationships to ensure the integrity of data, the appropriate access to data, the security of data, and the efficient formatting and structure of systems that store and give access to data across all departments.
- Acquire, maintain, manage, and develop technology to ensure the security of internal and external users, operability of reliable systems, functional operation of technology across all departments, and the successful integration of new technologies.
- Develop and maintain user capability that provides quality assurance, awareness of existing or new processes and technologies, and identification of opportunities for efficiencies.

## Program Descriptions:

MIS is organized to provide a high level of unified support for employees and citizens of Forsyth County. This reorganization provides focused, high-level leadership in the external and internal arenas.

*Client Relations* - Oversees high-level departmental contact between MIS and other departments. This unit is responsible for establishing and maintaining a single point of contact for departments and providing training and education for IT related subject matter for Forsyth County employees.

## Performance Measures:



*\*The "resolution goal" is a time-based measure used to establish a criteria for an acceptable time-frame in which work orders should be resolved. It is a three-tiered measure that prioritizes work order requests as either "Urgent", "High", or "Normal."*

*Technology Services* - Oversees technological infrastructure for County departments, including wired and wireless networks, high-end centralized computer platforms, endpoint computer platforms, phones, printers, copiers, video surveillance for departmental requirements, and IT security services. This unit also actively searches for future technologies to enhance IT service delivery and efficiency.

## Current Initiatives:

- Implementation of an ERP system to replace the many different systems that currently support our Human Resources, Budget, Payroll and Finance functions.
- Maintain and continue implementation of the Laserfiche Imaging product in DSS and County.
- Strategic migration to the cloud and chromebooks in an effort to enhance security and availability.
- Continue training and support program that meets the needs of departments and effectively communicates this program to the user departments.
- Expand support for other Departments to include a more direct understanding of and assistance with all data processes, software solutions, and technology needs within each department.

# MANAGEMENT INFORMATION SYSTEMS

**Budget Highlights:** The MIS FY22 Recommended Budget reflects an increase of \$587,478 or 9.5% over the FY21 Adopted Budget. The primary driver of this budget is the General Supplies category of accounts, accounting for 40.9% of the increase. The majority of the increase is in the Small Equipment account, which funds the replacement of non-capitalized technology, the majority of which supports the County's 1,800 frontline endpoint devices on a 4-year replacement cycle. Typically, there is not much variance in this account with the exception of the last two years, as the prior year's lifecycle replacement funds were utilized through the COVID-19 allocation, resulting in a reduced impact to the Department's operating budget. The other budget driver is in the Other Purchased Services category of accounts and is coupled programmatically with security enhancement and risk management.

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	503,779	508,182	459,048	540,266	536,216	-
Technology Solutions	5,802,720	5,508,903	5,528,764	6,254,554	6,052,034	-
Application Solutions	619,943	605,878	620,048	622,191	622,191	-
<b>TOTAL</b>	<b><u>6,926,442</u></b>	<b><u>6,622,963</u></b>	<b><u>6,607,860</u></b>	<b><u>7,417,011</u></b>	<b><u>7,210,441</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	2,795,477	2,825,351	2,711,638	2,797,927	2,797,927	-
Other Employee Benefits	5,202	5,028	5,429	5,028	5,028	-
Employee Benefits	1,054,376	1,068,679	1,019,258	1,080,284	1,080,284	-
<b>Total Personal Services</b>	<b><u>3,855,055</u></b>	<b><u>3,899,058</u></b>	<b><u>3,736,325</u></b>	<b><u>3,883,239</u></b>	<b><u>3,883,239</u></b>	<b><u>-</u></b>
<b>Operating Expenditures</b>						
Maintenance Service	520,196	272,801	272,000	353,750	350,150	-
				<i>Repair &amp; maintenance support for hardware, servers, power supply, network security, infrastructure</i>		
Rent	113,656	113,755	113,470	118,812	118,712	-
				<i>Countywide copier lease, bottled water service</i>		
Construction Services	1,950	20,000	9,800	20,000	10,000	-
				<i>Cabling and wiring projects</i>		
Other Purchased Services	1,821,590	1,848,619	1,955,760	2,162,260	2,151,040	-
				<i>Insurance, software licenses, document mgmt., security risk audit, communication lines</i>		
Training & Conference	10,378	10,125	6,000	20,250	16,200	-
				<i>Training, professional development, conferences, personal mileage</i>		
General Supplies	367,858	176,815	180,745	594,400	487,800	-
				<i>Computer &amp; printer replacement, postage, small equipment, repair supplies</i>		
Operating Supplies	129,593	217,200	208,460	88,500	88,500	-
				<i>Software, paper, printer supplies, computer supplies</i>		
Other Operating Costs	21,199	14,590	14,200	13,800	13,800	-
				<i>Winston net membership, memberships &amp; dues, books &amp; subscriptions, insurance claims</i>		
<b>Total Operating Exps.</b>	<b><u>2,986,420</u></b>	<b><u>2,673,905</u></b>	<b><u>2,760,435</u></b>	<b><u>3,371,772</u></b>	<b><u>3,236,202</u></b>	<b><u>-</u></b>
<b>Capital Outlay</b>	<b><u>84,967</u></b>	<b><u>50,000</u></b>	<b><u>111,100</u></b>	<b><u>162,000</u></b>	<b><u>91,000</u></b>	<b><u>-</u></b>
				<i>Software, server replacements and equipment for County departments</i>		
<b>TOTAL EXPENDITURES</b>	<b><u>6,926,442</u></b>	<b><u>6,622,963</u></b>	<b><u>6,607,860</u></b>	<b><u>7,417,011</u></b>	<b><u>7,210,441</u></b>	<b><u>-</u></b>
Cost-Sharing Expenses	196,815	148,689	180,727	189,355	189,355	-
Contra-Expenses	(591,341)	(523,891)	(383,493)	(533,442)	(533,307)	-

**REVENUES**           =                =            1,119                =                =                =

POSITIONS (FT/PT)                      42/0                      40/0                      40/0                      40/0                      40/0                      -

# FINANCE

**Department Mission:** To preserve, enrich, enhance, and provide accountability for the County's financial resources.

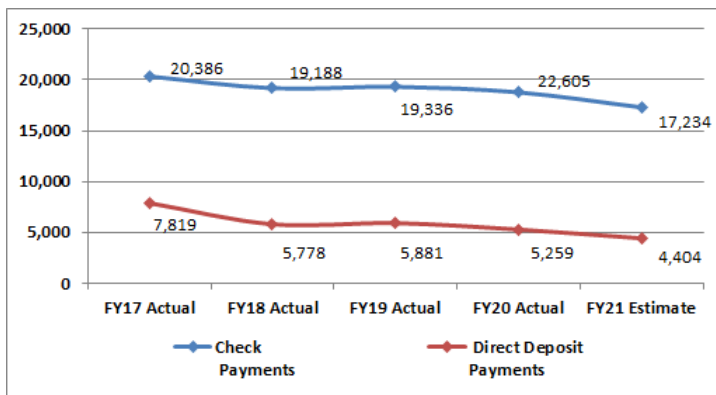
**Goals:**

- Conduct necessary planning and evaluation for replacement of accounting and related financial systems.
- Implement a plan to transition appropriate vendors from paper checks to ACH payments.
- Develop and implement a process to evaluate a comprehensive claims management software program to improve OSHA recordkeeping and statistical analysis of all claims or losses.
- Implement supervisor and employee training on risk management and safety-related policies and procedures.
- Improve payroll adjustment processing to minimize manual changes to employee paychecks.

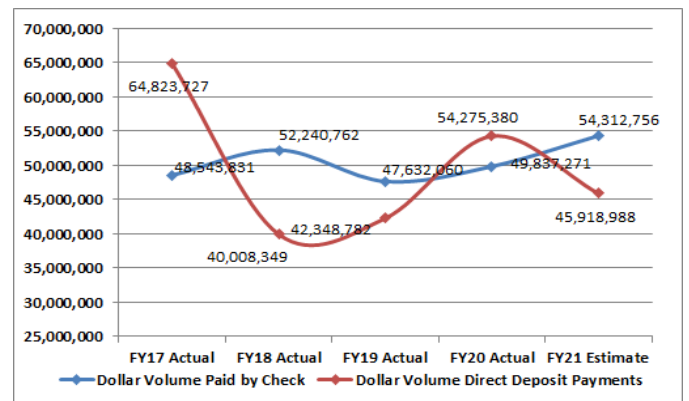
**Program Descriptions:**

*Finance* - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and annual reports to the Manager and/or Board of County Commissioners and the public; financial advice to the Manager and/or Board of Commissioners and to County

**Key Performance Measures:**



*Disbursements by Type*



*Disbursements by Amount*

departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing reviews of various County activities through Internal Audit which is included in Finance. Finance provides risk management services which identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arranges appropriate funding mechanisms for covered losses. Finance also provides financial and risk management services to the Forsyth County Tourism Development Authority.

**Current Initiatives:**

- Implement new accounting and related financial systems (accounting, budgeting, purchasing, payroll, HR).
- Identify and convert appropriate vendors.
- Assess claims management software program options, select product that meets OSHA recordkeeping requirements as well as statistical data reporting needs, and consult with MIS to determine compatibility. (Ongoing)
- Work with county departments to develop risk management and safety training specific to their needs. (Ongoing)
- Centralize and/or automate current payroll adjustment processes

**Budget Highlights:** The recommended FY22 reflects an increase in expenditures of \$732,973, or 27.8% over CYO. This increase reflects both annualized salary and fringe benefit increases and an encumbrance of \$620,662 for the software license and service fees for the new ERP system. There is also an increase in revenues of \$51,000, or 27.8% due to an anticipated increase in projected Occupancy Tax Collection and PART Collection fees.



# FINANCE

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		Request	FY21-22	
	Actual	Original	Estimate		Recommend	Adopted
Finance	2,596,365	2,633,076	2,476,417	3,436,283	3,366,049	-
<b>TOTAL</b>	<b><u>2,596,365</u></b>	<b><u>2,633,076</u></b>	<b><u>2,476,417</u></b>	<b><u>3,436,283</u></b>	<b><u>3,366,049</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted

## EXPENDITURES

### ***Personal Services***

Salaries & Wages	1,523,550	1,553,030	1,494,728	1,623,232	1,578,432	-
Other Employee Benefits	1,294	1,850	1,300	1,850	1,850	-
					<i>ipad &amp; cell phone stipends</i>	
Employee Benefits	546,727	555,221	535,890	609,488	592,554	-
<b>Total Personal Services</b>	<b><u>2,071,571</u></b>	<b><u>2,110,101</u></b>	<b><u>2,031,918</u></b>	<b><u>2,234,570</u></b>	<b><u>2,172,836</u></b>	<b><u>-</u></b>

### ***Operating Expenditures***

Professional Fees	124,431	174,500	118,500	195,500	195,500	-
					<i>Includes benefits consultant, bond issuance costs, actuarial study, arbitrage rebate/tax services</i>	
Maintenance Service	-	1,000	200	1,000	1,000	-
Rent	67	-	25	-	-	-
Other Purchased Services	366,449	303,100	291,974	930,563	930,563	-
					<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>	
Training & Conference	15,893	24,325	13,000	48,650	40,150	-
					<i>Certification training, GFOA &amp; performance users conference, other specialized training for staff</i>	
General Supplies	11,618	12,000	12,500	15,000	15,000	-
					<i>Office supplies, books &amp; subscriptions, small equipment</i>	
Operating Supplies	115	-	1,000	3,000	3,000	-
					<i>Audio-visual &amp; training supplies for risk management safety training</i>	
Other Operating Costs	5,952	8,050	7,300	8,000	8,000	-
					<i>Insurance claims, memberships &amp; dues</i>	
<b>Total Operating Exps.</b>	<b><u>524,525</u></b>	<b><u>522,975</u></b>	<b><u>444,499</u></b>	<b><u>1,201,713</u></b>	<b><u>1,193,213</u></b>	<b><u>-</u></b>

<b>TOTAL EXPENDITURES</b>	<b><u>2,596,096</u></b>	<b><u>2,633,076</u></b>	<b><u>2,476,417</u></b>	<b><u>3,436,283</u></b>	<b><u>3,366,049</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses	91,365	74,561	53,450	76,463	76,463	-
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<b>REVENUES</b>	<b><u>461,042</u></b>	<b><u>183,400</u></b>	<b><u>221,666</u></b>	<b><u>234,400</u></b>	<b><u>234,400</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	23/0	23/0	23/0	23/0	23/0	-
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# GENERAL SERVICES

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**Department Mission:** To provide quality management of the County's facilities, fleet and property assets in order to support and meet the needs of our customers in a manner consistent with the goals of Forsyth County.

## Goals:

- Provide outstanding service to departments where we anticipate needs to the extent possible, respond timely, perform work professionally and comprehensively, and communicate effectively.
- Develop and maintain a safety and security program that identifies and catalogs all safety regulations and reporting requirements, ensures compliance, identifies critical facility components that present unexpected and subtle risks, provides ongoing training to departmental personnel and other County staff to manage and avoid risks, and communicates to divisions the elements of the program and their responsibility.
- Implement and maintain a capital maintenance program that identifies and prioritizes capital needs across all departments and facilities, establishes realistic estimates for project costs and schedules, communicates how and why projects rate where they are on the priority list, relies on strategic delivery methods that provide the most effective, efficient and sustainable end-result.
- Provide design and construction services to user departments based upon applicable standards, best practices, and fiscal responsibility, deliver facilities that are cost-effective, energy efficient, affordable to maintain, comply with current codes, and support the County's renewable energy goals.
- Implement and maintain a comprehensive capital motive equipment replacement program that supports the County's clean and renewable energy goals, identifies and prioritizes vehicle replacement needs across all departments, communicates how and why vehicles rank where they do on the replacement list, and ensures purchasing procedures adhere to the Forsyth County procurement policy.

## Program Descriptions:

*Construction Management* - oversees the planning, design and construction of new and renovated County facilities; administers the County's Facilities Renewal Program.

*Facilities Operations* - maintains heating, air conditioning, refrigeration, plumbing, electrical, elevators, roof systems and life safety systems for all County facilities.

*Facilities Services* - provides custodial services for County facilities.

*Automotive Services* - maintains the County's fleet, purchases new vehicles and conducts surplus vehicle auctions.

*Grounds Maintenance* - maintains the grounds, landscaping and parking lots for all county facilities and parks, constructs and maintains various outdoor structures, provides and installs replacement street signs in the unincorporated areas, and maintains watershed dams.

*Property Management* - provides management for real and personal property including the leasing of County property, oversees the operations of the warehouses, surplus property disposal, and recycling.

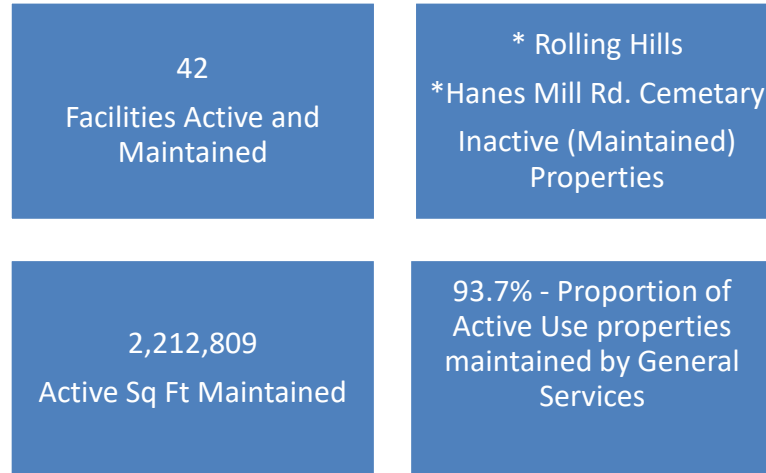
*Security Services* - provides contracted security services for the Hall of Justice, Government Center, Department of Social Services, Public Health, and branch libraries.

## Current Initiatives:

- Maintain a high level of cleanliness at all facilities.
- Conduct regular facility inspections.
- Implement annual training program for the department. Conduct department-wide safety training courses and specific safety training courses for each division.
- Conduct regular worksite safety inspections.
- Implement countywide Active Shooter Hostile Event Response (ASHER) training.
- Oversee and manage development and implementation of Capital Renewal and Capital Improvement projects.
- Complete design and begin construction of the new Kaleideum facility.
- Complete design and begin construction of the Airport Terminal Renovation project.
- Begin construction of new Hall of Justice facilities.
- Commence design of Tanglewood Clubhouse project.
- Commence design of Public Safety Center reorganization project.
- Complete Design/Build for Airport Corporate Hangars and Quonset Hangar Renovation Projects.
- Establish vehicle replacement priorities and recommendations.
- Explore green fleet opportunities and initiatives.

# GENERAL SERVICES

## Performance Measures:



**Budget Highlights:** The FY22 Recommended budget reflects a net County dollar increase of \$348,168 or 2.5% over the FY21 Adopted Budget. Expenditures reflect an increase of \$753,914 or 5.1% over the Current Year Original (CYO) budget driven primarily by personnel-related increases, including the addition of one (1) full-time Design and Construction Technician position for the upcoming year to assist the Construction Management Division with daily site inspections and project oversight in accordance with an increased Countywide construction and repair project workload. Secondary drivers include contracted security services for countywide buildings expanded in scope to include more coverage of the Public Health campus, Other Purchased Services, and Insurance Premiums. Revenues are projected to increase by \$405,746 or 38.8% over CYO, driven primarily by fuel sales to WSFCS under a new agreement – and will go towards covering the costs (increased energy expenses), and additional revenue anticipated from the sale of timber harvested from portions of the Rolling Hills and C.G. Hill Memorial Park properties.

### PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	2,020,244	2,311,173	2,056,634	2,529,753	2,477,053	-
Automotive Services	2,673,977	2,697,555	2,679,311	3,169,999	3,080,597	-
Facility Services	2,235,497	2,274,143	2,164,372	2,331,504	2,322,178	-
Construction Management	185,392	215,558	214,925	279,260	277,900	-
Facilities Operations	2,160,687	2,419,727	1,938,845	2,473,231	2,460,827	-
Grounds Maintenance	922,762	1,050,800	1,015,850	1,138,200	1,130,350	-
Facility Expenses	2,071,120	2,094,883	2,296,473	2,167,466	2,030,290	-
Support Services	1,529,092	1,638,587	1,622,874	1,684,545	1,677,145	-
<b>TOTAL</b>	<b><u>13,798,771</u></b>	<b><u>14,702,426</u></b>	<b><u>13,989,284</u></b>	<b><u>15,773,958</u></b>	<b><u>15,456,340</u></b>	

# GENERAL SERVICES

EXPENDITURES	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted
<b>Personal Services</b>						
Salaries & Wages	3,931,455	4,365,231	3,826,943	4,449,640	4,449,640	-
Other Employee Benefits	6,716	7,028	6,804	6,426	6,426	-
Employee Benefits	1,900,222	2,116,395	1,860,841	2,226,759	2,226,759	-
Board Compensation	900	-	-	900	900	-
<b>Total Personal Services</b>	<b>5,839,293</b>	<b>6,488,654</b>	<b>5,694,588</b>	<b>6,683,725</b>	<b>6,683,725</b>	-
<b>Operating Expenditures</b>						
Professional Fees	1,180,503	1,301,636	1,213,192	1,402,871	1,401,871	-
						<i>Security services for County buildings; legal and engineering fees</i>
Maintenance Service	1,487,110	1,473,152	1,431,779	1,567,079	1,486,653	-
						<i>Janitorial services, building and mechanical systems projects</i>
Rent	294,362	299,391	278,900	308,770	308,320	-
						<i>Includes Parole, Probation &amp; Community Service lease; juror parking, Public Defender's Office</i>
Utility Services	128,597	146,322	120,013	151,867	140,353	-
						<i>Water &amp; sewer service accounts to multi-tenant facilities</i>
Other Purchased Services	864,855	863,350	915,580	970,233	967,233	-
						<i>Insurance premiums, telephones, alarm-monitoring, software licenses, on-line services</i>
Travel	9,106	8,554	7,740	22,910	19,776	-
						<i>Emergency callback compensation, certification &amp; licensure maintenance, professional development</i>
General Supplies	908,195	796,386	925,400	811,545	798,961	-
						<i>Janitorial and building repair supplies; uniforms, postage, small equipment purchases</i>
Energy	1,884,638	2,293,709	2,057,200	2,754,856	2,590,494	-
						<i>Electric, natural gas, and fuel oil for multi-tenant facilities; unleaded and diesel for fueling tanks</i>
Operating Supplies	850,403	852,386	739,018	895,185	854,037	-
						<i>Tires &amp; automotive supplies, protective gear, software</i>
Other Operating Costs	23,782	117,836	117,952	116,167	116,167	-
						<i>Claims, memberships &amp; dues, permit fees, audiometric services</i>
<b>Total Operating Exps.</b>	<b>7,631,551</b>	<b>8,152,722</b>	<b>7,806,774</b>	<b>9,001,483</b>	<b>8,683,865</b>	-
<b>Capital Outlay</b>	<b>327,927</b>	<b>61,050</b>	<b>487,922</b>	<b>88,750</b>	<b>88,750</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>13,798,771</u></b>	<b><u>14,702,426</u></b>	<b><u>13,989,284</u></b>	<b><u>15,773,958</u></b>	<b><u>15,456,340</u></b>	-
Cost-Sharing Expenses	417,621	1,409,300	318,449	270,352	270,352	-
Contra-Expenses	(7,840,031)	(8,064,212)	(5,295,866)	(5,536,318)	(5,536,318)	-
<b>REVENUES</b>	<b><u>852,421</u></b>	<b><u>1,044,855</u></b>	<b><u>962,423</u></b>	<b><u>1,450,601</u></b>	<b><u>1,450,601</u></b>	-
POSITIONS (FT/PT)	115/1	115/1	115/1	116/1	116/1	-



# HUMAN RESOURCES

**Department Mission:** Human Resources provides quality, professional services to attract, develop, motivate and retain a diverse workforce. As a strategic partner, HR provides comprehensive human resources services along with guidance in the development, implementation and equitable administration of policies and procedures, thus fostering a positive work environment. Values of continuous improvement, team work and achieving results are woven into every aspect of human resources management.

**Goals:**

- Develop and implement a comprehensive approach to workforce recruitment, hiring, retention and planning; resulting in a diverse, effective workforce to meet the present and future needs of Forsyth County.
- Improve supervisory and performance management practices across the County in the following key areas: Human Resource policies and procedures, employee professional development, coaching, feedback, and conflict resolution.
- Improve supervisory and performance management practices across the County in the following key areas: Human Resource policies and procedures, employee professional development, coaching, feedback, and conflict resolution.
- Improve supervisory and performance management practices across the County in the following key areas: Human Resource policies and procedures, employee professional development, coaching, feedback, and conflict resolution.

**Program Descriptions:**

*Personnel Management* - focuses on providing key support and resources for all departments by facilitating recruitment, vetting and managing compensation and classification, benefits, and facilitating employee relations for Forsyth County government departments. The Human Resources Department supports all departments and acts as a resource to the County Manager and executive staff in managing the most important resources of the County: the employees.

*In-Service Training* - supports all County employees and departments by providing training opportunities, encouraging training and development participation, developing courses to meet training and development needs and coordinating with external vendors to meet unique training needs.

**Current Initiatives:**

- Implement a Workforce Planning Strategy to ensure the County has a workforce plan.
- Expand outreach activities to reach diverse candidate pools that meet particular job needs and ensure compliance with the County's Equal Employment Opportunity Plan.
- Continue to provide comprehensive supervisory and management training across the County. Increased programming for non-supervisory staff.
- Work towards implementation of a new Human Resource Information System with self-service modules.
- Continue to develop programming designed to increase employee awareness of healthy practices and to move them from contemplation to action.

<u>Turnover % by Service Area</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20Est</u>	<u>FY21Est</u>
Administration & Support	10.6%	7.4%	6.4%	8.0%
Community & Economic Development	0.0%	0.0%	0.0%	0.0%
Cultural & Recreation	20.0%	7.6%	12.5%	10.4%
Environmental Management	8.7%	13.6%	4.6%	7.9%
General Government	8.7%	6.3%	7.6%	8.1%
Health	15.1%	18.4%	11.4%	18.8%
Public Safety	14.0%	11.3%	10.4%	12.6%
Social Services	15.8%	11.5%	13.1%	14.6%
Total Turnover	<b><u>14.5%</u></b>	<b><u>11.2%</u></b>	<b><u>10.8%</u></b>	<b><u>13.1%</u></b>
Sick Leave Utilization	3.5%	3.4%	3.5%	3.5%

**Budget Highlights:** The FY22 Recommended Budget for Human Resources is an \$86,604, or 6.5%, increase over CYO. This increase is driven primarily by increases in Personal Services due to annual salary increases, Other Purchased Services due to the Mark III contract shifting from Finance, and Travel/Training being restored to pre-COVID funding levels. Human Resources is requesting one ASL for FY22, which is a contract with Media Placement Services for ongoing-targeted recruitment needs.

# HUMAN RESOURCES

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	
Human Resources	1,255,746	1,324,855	1,332,415	1,441,211	1,411,459	-
<b>TOTAL</b>	<b><u>1,255,746</u></b>	<b><u>1,324,855</u></b>	<b><u>1,332,415</u></b>	<b><u>1,441,211</u></b>	<b><u>1,411,459</u></b>	<b><u>-</u></b>

	FY19-20	FY20-21		Request	FY21-22	Adopted
	Actual	Original	Estimate		Recommend	

## EXPENDITURES

### ***Personal Services***

Salaries & Wages	712,813	754,241	708,077	750,411	750,411	-
Employee Benefits	248,874	259,037	270,330	292,446	292,446	-
<b>Total Personal Services</b>	<b><u>961,687</u></b>	<b><u>1,013,278</u></b>	<b><u>978,407</u></b>	<b><u>1,042,857</u></b>	<b><u>1,042,857</u></b>	<b><u>-</u></b>

### ***Operating Expenditures***

Professional Fees	32,512	35,000	34,080	35,000	35,000	-
Rent	225	350	-	350	350	-
Construction Supplies	3,393	-	-	-	-	-
Other Purchased Services	211,266	217,363	268,613	280,920	258,908	-
Training & Conference	2,608	975	700	14,750	12,960	-
General Supplies	9,806	6,650	19,735	12,000	8,550	-
Operating Supplies	24,320	27,300	18,382	30,800	28,300	-
Other Operating Costs	9,929	23,939	12,498	24,534	24,534	-
<b>Total Operating Exps.</b>	<b><u>294,059</u></b>	<b><u>311,577</u></b>	<b><u>354,008</u></b>	<b><u>398,354</u></b>	<b><u>368,602</u></b>	<b><u>-</u></b>

Equipment	-	-	-	-	-	-
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<b>TOTAL EXPENDITURES</b>	<b><u>1,255,746</u></b>	<b><u>1,324,855</u></b>	<b><u>1,332,415</u></b>	<b><u>1,441,211</u></b>	<b><u>1,411,459</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses	52,881	43,724	56,064	52,072	52,072	-
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POSITIONS (FT/PT)	12/0	12/0	12/0	12/0	12/0	-
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# PURCHASING

**Department Mission:** To provide centralized procurement services for the City of Winston-Salem, the County of Forsyth, the City/County Utilities Commission, and the Winston-Salem Transit Authority.

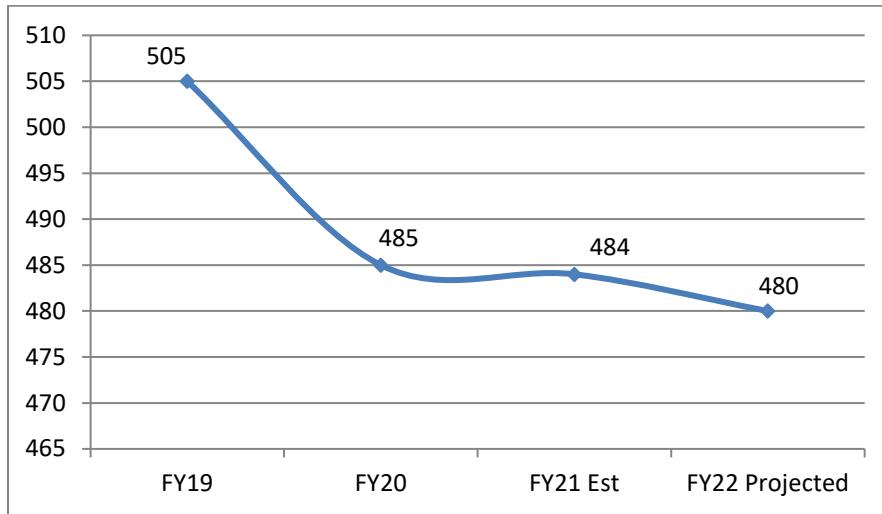
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

**Winston-Salem/Forsyth County Purchasing is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit: <http://www.cityofws.org/departments/finance/purchasing>**

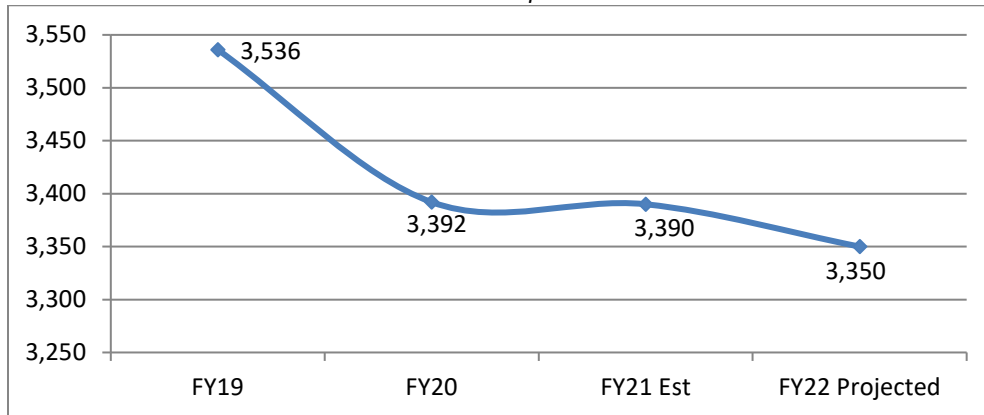
**Program Descriptions:**

*Purchasing* - procures equipment and supplies for the City & County; prepares formal construction contract bids as

**Key Performance Measures:**



*Purchase Orders per Position*



*Total Number of Purchase Orders and Contracts Written*

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Purchasing	117,108	142,310	142,310	139,900	139,900	
<b>County Share</b>	<b><u>117,108</u></b>	<b><u>142,310</u></b>	<b><u>142,310</u></b>	<b><u>139,900</u></b>	<b><u>139,900</u></b>	<b>=</b>

\*The expenses of the City/County Purchasing Department, excluding any services provided exclusively for the City or County are apportioned to the City and County by computing an average of: a) Percentage of purchase order line item activity by each jurisdiction; b) The percentage of total dollar volume of purchase orders by each jurisdiction; c) The percentage of administrative time that this department dedicates to each jurisdiction. The percentages are based on the actual percentage breakdown for the most recent audited year.





# MAPFORSYTH

**Department Mission:** To use innovative technologies to effectively serve the citizens and municipalities of Forsyth County by providing comprehensive and reliable Geographic Information Systems and Addressing services.

**Goals:**

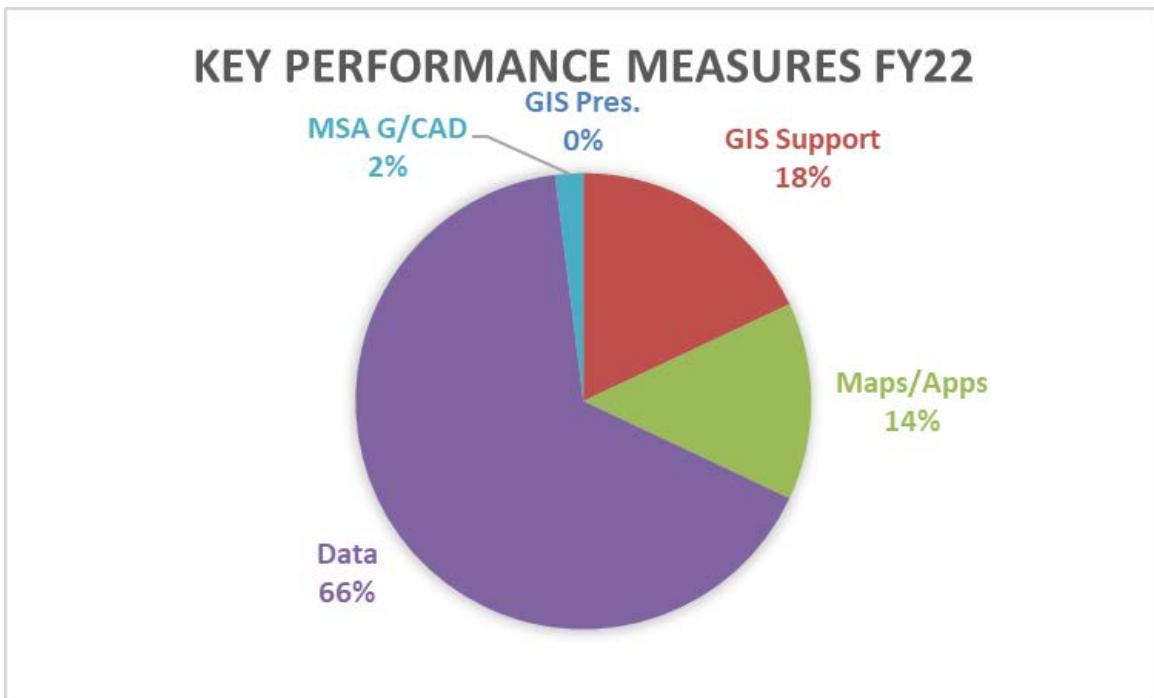
- Support all municipalities, County and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR)
- Assist all municipalities, County and non-profit organizations make data driven decisions using geospatial data and solutions
- Continue the analysis and organization of data to improve the quality of decision-making.

**Program Description:** MapForsyth is an enterprise GIS and Addressing office, designed to support departments and municipalities that use GIS Addressing information, while supporting and training others who do not have GIS staff. Projects include providing Maps, GIS Support, Data, GIS Presentations, GIS Trainings, and Addressing.

**Current Initiatives:**

- Implement a performance metrics based on a GIS ROI Model
- Master Address Repository (MAR) Integration with other databases
- Data Organization
- Historical Imagery Project (Register of Deeds & Planning Department)

**Performance Measures:**



**Budget Highlights:** The FY22 Recommended Budget for MapForsyth reflects a net County dollar increase of \$23,460, or 5.2% over the FY21 Current Year Original Budget. The driver of the increase is an increase in Personal Services and a phased-in contract with Highland Mapping to improve the existing GIS Infrastructure environment. Revenue for MapForsyth is primarily from the City of Winston-Salem per an interlocal agreement that is based on weighted population.

# MAPFORSYTH

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
GIS	502,980	512,582	508,045	533,011	548,778	-
Addressing	125,196	152,449	157,987	158,747	157,829	-
<b>TOTAL</b>	<b><u>628,176</u></b>	<b><u>665,031</u></b>	<b><u>666,032</u></b>	<b><u>691,758</u></b>	<b><u>706,607</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries & Wages	428,335	463,866	464,159	475,368	475,368	-
Employee Benefits	165,591	165,772	168,408	175,099	175,099	-
<b>Total Personal Services</b>	<b><u>593,926</u></b>	<b><u>629,638</u></b>	<b><u>632,567</u></b>	<b><u>650,467</u></b>	<b><u>650,467</u></b>	<b><u>-</u></b>

### *Operating Expenditures*

Rent	179	180	180	180	180	-
Other Purchased Services	18,877	12,325	22,779	21,150	16,150	-
				<i>Software Licensing and Maintenance, Other Contractual Services, Insurance Premiums</i>		
Training & Conference	9,122	5,376	4,290	10,751	8,600	-
Materials & Supplies	4,482	13,512	3,216	27,210	27,210	-
				<i>Office Supplies, Small Equipment, Books &amp; Subscriptions, Other General Supplies</i>		
Other Operating Costs	1,590	4,000	3,000	4,000	4,000	-
				<i>Insurance Claims, Membership &amp; Dues</i>		
<b>Total Operating Exps.</b>	<b><u>34,250</u></b>	<b><u>35,393</u></b>	<b><u>33,465</u></b>	<b><u>63,291</u></b>	<b><u>56,140</u></b>	<b><u>-</u></b>

<b>TOTAL EXPENDITURES</b>	<b><u>628,176</u></b>	<b><u>665,031</u></b>	<b><u>666,032</u></b>	<b><u>713,758</u></b>	<b><u>706,607</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses	24,466	14,425	13,982	15,712	15,712	-
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<b>REVENUES</b>	<b><u>203,963</u></b>	<b><u>209,916</u></b>	<b><u>209,916</u></b>	<b><u>228,032</u></b>	<b><u>228,032</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	<b><u>7/0</u></b>	<b><u>7/0</u></b>	<b><u>7/0</u></b>	<b><u>7/0</u></b>	<b><u>7/0</u></b>	
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# ATTORNEY

**Department Mission:** To protect and preserve the interests of Forsyth County Government through the initiation and defense of legal proceedings and the successful conclusion of these proceedings and to provide accurate legal advice upon which decisions can be made by the Board and County departments.

**Goals:**

- Provide prompt, accurate, comprehensive legal advice and assistance.
- Engage departments and work cooperatively to draft and revise legal documents, research legal issues, litigate cases, advise officials on legal implications, and study County policies, procedures, and actions to assure compliance with the law.
- Continuously improve the efficient, effective delivery of legal services.
- Represent the Board of County Commissioners capably and preserve the Board’s authority.

**Current Initiatives:**

- Provide timely, accurate review of contracts; encourage other departments to be more responsive in entering and processing contracts; assist in design and implementation of Contracts’ portion ERP (Ongoing).
- Lead Redistricting Effort for Board of Commissioners.
- Represent County with regard to 2021 Revaluation and Property Tax Commission Appeals.
- Facilitate Board’s Legislative Agenda (Ongoing).

**Program Descriptions:**

*Attorney* – Represents County to protect its interests through the initiation, defense, and conclusion of legal proceedings including lawsuits, administrative proceedings, and claims; provides advice to Board of Commissioners, County departments and agencies on legal matters; prepares & reviews documents such as contracts, ordinances, resolutions, legislation, and notices.

*Attorney – Social Services* – Provides legal services to the Department of Social Services for child welfare and child support cases.

**Budget Highlights:** For FY22, both the requested and recommended budgets for the County Attorney’s Office, there is an overall decrease of \$4,452 or -0.2% from the Current Year Budget. The majority of all expenditures have remained at Current Year Original levels and the overall decrease is a result of several retirements that occurred in FY21.

**PROGRAM SUMMARY**

	FY 19-20 Actual	FY 20-21		FY 21-22		
		Original	Estimate	Request	Recommend	Adopted
Attorney	797,660	833,781	708,068	741,837	741,837	-
Attorney - Social Services	953,067	951,740	885,022	1,039,232	1,039,232	-
<b>Total</b>	<b><u>1,750,727</u></b>	<b><u>1,785,521</u></b>	<b><u>1,593,090</u></b>	<b><u>1,781,069</u></b>	<b><u>1,781,069</u></b>	<b><u>-</u></b>

# ATTORNEY

## EXPENDITURES

### Personal Services

Salaries & Wages	1,294,002	1,303,285	1,225,985	1,284,555	1,284,555	-
Other Employee Benefits	590	-	303	-	-	-
Employee Benefits	424,262	426,330	325,692	430,358	430,358	-
<b>Total Personal Services</b>	<b>1,718,854</b>	<b>1,729,615</b>	<b>1,551,980</b>	<b>1,714,913</b>	<b>1,714,913</b>	-

### Operating Expenditures

Professional Fees	210	3,500	3,200	3,500	3,500	-
Maintenance Service	-	60	60	60	60	-
Other Purchased Services	12,595	13,446	10,150	14,396	14,396	-
Training & Conference	8,187	14,450	8,550	18,400	18,400	-
General Supplies	5,434	13,850	8,800	16,500	16,500	-
Operating Supplies	500	1,300	1,200	1,300	1,300	-
Other Operating Costs	4,947	9,300	9,150	12,000	12,000	-
<b>Total Operating Exps.</b>	<b>31,873</b>	<b>55,906</b>	<b>41,110</b>	<b>66,156</b>	<b>66,156</b>	-

<b>Total Expenditures</b>	<b><u>1,750,727</u></b>	<b><u>1,785,521</u></b>	<b><u>1,593,090</u></b>	<b><u>1,781,069</u></b>	<b><u>1,781,069</u></b>	-
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Cost-Sharing Expenses	34,589	29,494	-	33,095	33,095	-
Contra-Expenses	(934,995)	(905,000)	-	(905,000)	(905,000)	-

*Social Services' Attorneys and Paralegal charge back*

POSITIONS (FT/PT)	15/0	15/0	15/0	15/0	15/0	-
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# COUNTY COMMISSIONERS & MANAGER

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**Department Mission:** To provide legislative and policy leadership for County Government. To supervise and direct the administration of all County departments, boards, commissions and agencies under the general control of the Board of County Commissioners.

**Goals:**

- To ensure all systems are managed effectively.
- To maintain a culture of cooperation and service to the community.
- To be a great employer through competitive compensation and benefits and career development opportunities.
- To provide accurate and accessible information on issues and initiatives in a timely manner.

**Program Descriptions:** *County Commissioners* set policies and adopt ordinances which impact the direction of Forsyth County.

*County Manager* - Forsyth County operates under a Commissioner-Manager form of government. The Manager is tasked with translating and implementing the policies and

programs established by the Board of Commissioners. The Manager is also the Chief Administrator of County government and is responsible to the Board of Commissioners for administering the departments of County government under the Board's general control and serves as liaison officer to the public and groups within the County and between the County, State, and Federal agencies. The Manager is also responsible for coordinating, supervising, and recommending alternative solutions to problems and issues.

*Clerk to the Board* - The Clerk to the Board responds to informational requests and administrative needs of the Board and Manager. The Clerk also maintains the minutes of the Commissioners' meetings.

**Initiatives:**

- Completion of Board Directed Initiatives as outlined in Budget Ordinance.
- Completion of Management Work Plan as directed by Board of Commissioners.

**Budget Highlights:** The Board of County Commissioners/Manager's Office FY22 Recommended budget reflects a net County dollar increase of \$87,625, or 7.2% above CYO. The Personal Services budget is increasing by \$39,323 or 3.6%. The Operating Budget is increasing by \$48,302 or 38.7%. The drivers of this increase are the implementation of a new agenda management software system and microfilming meeting minutes with the NC Department of Cultural Resources. There are three ASL requests for the Managers Office for FY22: a lobbying contract with Perkinson Law Firm, the addition of a Marketing Department, and the addition of two interns.

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	
Commissioners & Manager	1,252,681	1,215,558	1,246,155	1,657,020	1,303,183	-
<b>TOTAL</b>	<b><u>1,252,681</u></b>	<b><u>1,215,558</u></b>	<b><u>1,246,155</u></b>	<b><u>1,657,020</u></b>	<b><u>1,303,183</u></b>	<b><u>=</u></b>

# COUNTY COMMISSIONERS & MANAGER

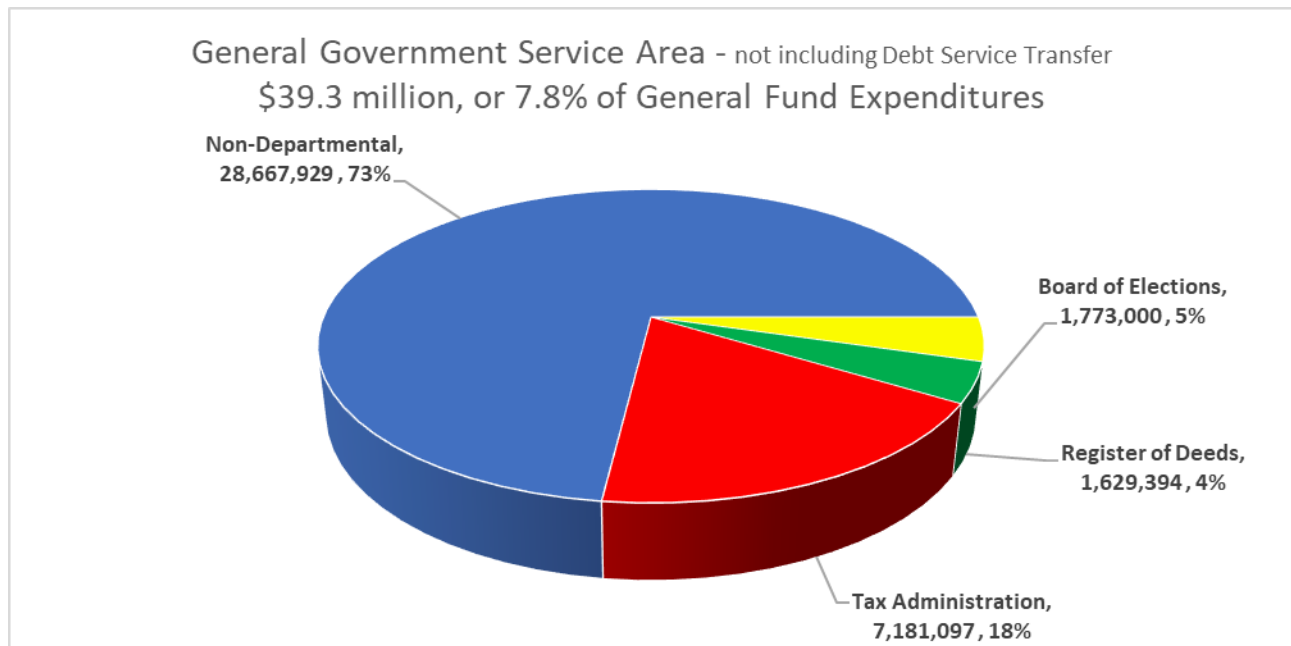
	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	867,252	829,409	869,066	883,831	873,431	-
Other Employee Benefits	1,874	1,900	1,858	2,200	2,200	-
Employee Benefits	266,502	259,321	250,807	254,322	254,322	-
<b>Total Personal Services</b>	<b>1,135,628</b>	<b>1,090,630</b>	<b>1,121,731</b>	<b>1,140,353</b>	<b>1,129,953</b>	-
<b>Operating Expenditures</b>						
Professional Fees	-	-	1,000	-	-	-
Rent	-	4,000	6,500	4,000	4,000	-
Other Purchased Services	38,569	56,625	93,049	149,400	81,625	-
Training & Conference	54,119	29,600	1,550	85,000	48,960	-
General Supplies	20,261	26,350	16,322	42,200	29,350	-
Operating Supplies	-	250	-	-	-	-
Other Operating Costs	4,104	8,103	6,003	9,795	9,295	-
					<i>Insurance claims and professional memberships</i>	
<b>Total Operating Exps.</b>	<b>117,053</b>	<b>124,928</b>	<b>124,424</b>	<b>290,395</b>	<b>173,230</b>	-
Contingency	-	-	-	226,272	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>1,252,681</u></b>	<b><u>1,215,558</u></b>	<b><u>1,246,155</u></b>	<b><u>1,657,020</u></b>	<b><u>1,303,183</u></b>	-
Cost-Sharing Expenses	93,605	79,705	83,610	93,365	93,365	-
POSITIONS (FT/PT)	6/0	6/0	6/0	9/2	6/0	-





# GENERAL GOVERNMENT SERVICE AREA

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## Operating Goals & Objectives:

To provide certain services and functions which are the responsibilities of all county governments, and other services, which the Board of Commissioners has determined to be necessary and appropriate. This will be accomplished by:

- a. Administering fair and impartial elections and maintaining accurate voting records.
- b. Settling and executing County policies.
- c. Maintaining public records in accordance with regulations and statutes and making these records readily available to the public.
- d. Appraising property, processing property tax billings, and collecting taxes and fees.
- e. Appropriating funds for principal/interest requirements for general obligation bonds/installment purchases in the Debt Service Fund when due.

# BOARD OF ELECTIONS

**Department Mission:** To administer fair and impartial elections, register voters and accept campaign reports in accordance with Federal, State, County and Municipal laws and regulations.

**Goals:**

- Promote integrity and innovation in the administration of fair and impartial elections.
- Ensure accuracy and proper maintenance of the voter registration files.
- Streamline and improve poll worker recruitment, retention, and performance.
- Enhance understanding of the elections process through voter education and community outreach.

**Program Descriptions:**

*Registration & Maintenance* - Maintain current records, ensure accurate counts of new and changed registrations, assign voters to correct districts (Congress, State, Senate, Judicial, State House, Municipality, Ward, Commissioner and School) and maintain voter records. Facilitates the implementation of the National Voter Registration Act & North Carolina’s voter registration laws, sends verifications and confirmations to voters and keeps track of returns, and

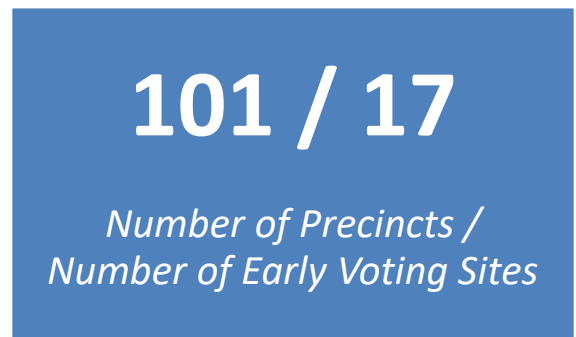
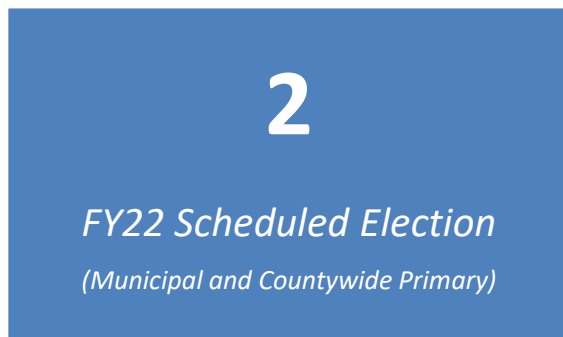
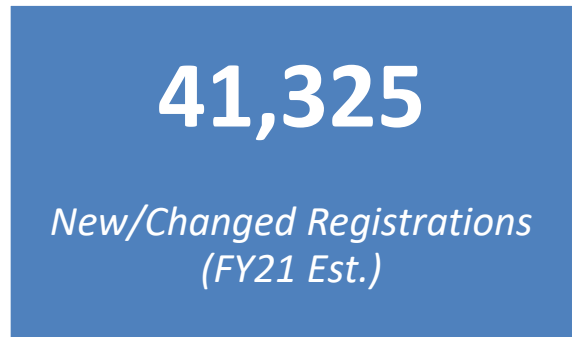
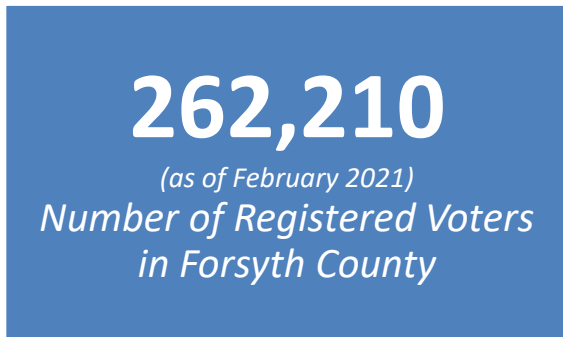
ensures the local registration system is compatible with the State’s registration system.

*State, County & Municipal Elections* - Conducts elections as required and/or requested by Federal, State and Local Governments.

**Current Initiatives:**

- Effectively administer the November 2, 2021 Municipal Elections and March 8, 2022 Primaries.
- Expand online services to benefit voters and poll workers by offering videos, forms, voter education resources, and poll worker training tools.
- Develop and implement North Carolina’s first Election Academy, a six-week program for Forsyth County voters to gain first-hand knowledge of the elections process.
- Effectively administer the appointment of Precinct Judges for the 2021-2023 term. Establish a Help Desk Officials program by incorporating the appointment of additional Precinct Judges, pursuant to G.S. 163-82.15(g)
- Prepare for and effectively implement precinct boundary changes and redistricting enacted by the General Assembly, based on 2020 Census data.

**Key Performance Measures:**



**Budget Highlights:** The FY22 Recommended budget is an \$115,188 decrease in net County dollars. The primary driver of the FY22 budget for the Board of Elections is based on the Municipal General Election in November 2021 and a Countywide Primary in March 2020. The Board of Elections will be running general elections for nine municipalities in November 2021, which will be fully reimbursed by the municipalities. The 2022 Primary Election includes races for US Senate and House of Representatives, North Carolina Governor, state Senate and House, state judicial seats, County Commissioners, Sheriff, District Attorney, and WSFCS Board of Education. Since the 2022 Primary will require all 101 precincts to be open, there is no reimbursement to the County.

# BOARD OF ELECTIONS

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	
Registration & Maint.	679,641	831,014	861,095	862,693	859,072	-
State, County & Mun. Elect.	725,914	959,454	1,377,729	913,928	913,928	-
<b>Total</b>	<b><u>1,405,555</u></b>	<b><u>1,790,468</u></b>	<b><u>2,238,824</u></b>	<b><u>1,776,621</u></b>	<b><u>1,773,000</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### Personal Services

Salaries & Wages	514,639	600,031	696,136	582,868	582,868	-
Employee Benefits	165,345	187,656	211,348	215,260	215,260	-
Board Compensation	14,700	14,700	14,700	14,700	14,700	-
<b>Total Personal Services</b>	<b><u>694,684</u></b>	<b><u>802,387</u></b>	<b><u>922,184</u></b>	<b><u>812,828</u></b>	<b><u>812,828</u></b>	<b><u>-</u></b>

### Operating Expenditures

Professional Fees	464,073	593,737	851,959	611,969	611,969	-
						<i>Temp agency workers to help prepare for elections, janitorial services for precincts</i>
Maintenance Service	13,393	60,156	37,198	85,201	85,201	-
						<i>Statutorily required maintenance for voting equipment, other equipment maintenance</i>
Rent	22,640	48,931	53,367	35,002	35,002	-
						<i>Precinct space rental, truck rental to transport voting equipment</i>
Other Purchased Services	161,283	201,628	260,007	183,452	183,452	-
						<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services</i>
Training & Conference	10,783	10,185	5,575	17,002	14,034	-
						<i>Includes mileage for election workers</i>
General Supplies	15,313	32,054	55,803	13,326	12,973	-
						<i>Supplies &amp; small equipment for office, elections</i>
Operating Supplies	21,972	28,265	51,481	7,036	6,736	-
						<i>Supplies, computer software</i>
Other Operating Costs	1,414	13,125	1,250	10,805	10,805	-
						<i>Memberships &amp; dues, insurance claims</i>
<b>Total Operating Exps.</b>	<b><u>710,871</u></b>	<b><u>988,081</u></b>	<b><u>1,316,640</u></b>	<b><u>963,793</u></b>	<b><u>960,172</u></b>	<b><u>-</u></b>

<b>Capital Outlay</b>	-	-	-	-	-	-
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<b>TOTAL EXPENDITURES</b>	<b><u>1,405,555</u></b>	<b><u>1,790,468</u></b>	<b><u>2,238,824</u></b>	<b><u>1,776,621</u></b>	<b><u>1,773,000</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses	81,063	78,375	189,374	80,203	80,203	-
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<b>REVENUES</b>	<b><u>96,118</u></b>	-	-	<b><u>97,720</u></b>	<b><u>97,720</u></b>	-
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POSITIONS (FT/PT)	9/30	9/30	10/28	10/28	10/28	-
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# REGISTER OF DEEDS

**Mission:** To serve the public in an efficient, courteous and professional manner, while upholding the general statutes governing the Register of Deeds’ practices, as set forth by the State of North Carolina. The office is responsible for recording, managing, preserving and issuing all Forsyth County records pertaining to real property transactions, vital information on births, deaths and marriages, military service records and administering the notary oath.

**Goals:**

- Adhere to NC laws and statutes for the issuing, viewing, processing and retrieving of public records.
- Ensure there is up to date operational information on the Register of Deeds and Forsyth County website.
- Continue to provide professional, courteous, and efficient customer service.

**Program Descriptions:**

*Register of Deeds* - provides the following services: Vital Records: files birth, death and marriage licenses; Real Estate Intake: receives & records real property deeds,

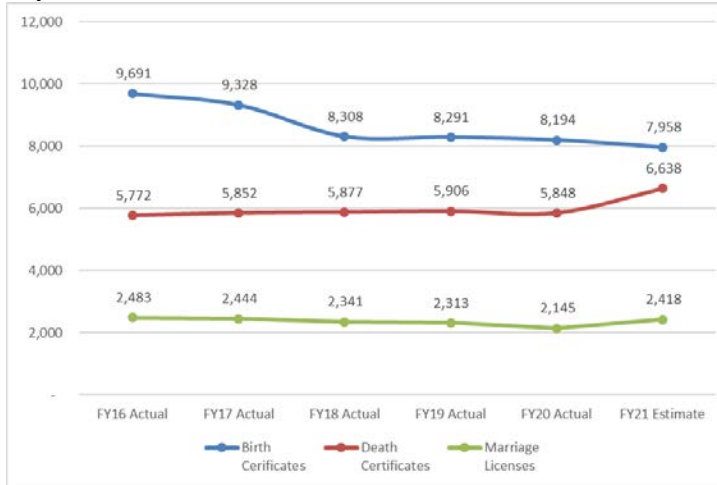
deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements for storage and retrieval.

*Automation Fund* - provides funds to increase technology within the Register of Deeds’ Office. Funds generated are set by the North Carolina General Statute and may be used only to enhance the department's technology and not supplant County funding for the Register of Deeds' Office.

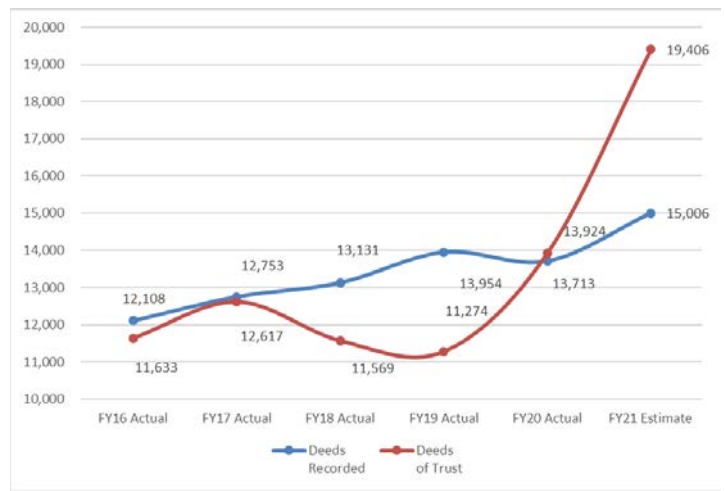
**Current Initiatives**

- Continue conversion of microfilm to digital images.
- Work and collaborate with MIS and BIS for technology support needs for the office computers, printers, and software.
- Stay up-to-date on North Carolina laws and regulations concerning the Register of Deeds operations.

**Key Performance Measures:**



**Certificates Issued**



**Deed Transactions**

**Budget Highlights:** The FY22 Recommended Budget for the Register of Deeds reflects a net County dollar decrease of \$966,513 or 39.4% from the FY21 Current Year Original Budget. The Register of Deeds expenditures for FY22 are increasing \$202,110 or 14.2% over the Current Year Original budget. The main drivers of this increase are Personal Services and Other Purchased Services. The Register of Deeds Revenue is increasing \$1,168,623 or 30.1% over Current Year Original with increases in Excise Stamp Taxes and Recording Fees driving the increase in revenue.

# REGISTER OF DEEDS

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Register of Deeds	1,251,343	1,300,814	1,214,037	1,375,924	1,375,924	-
Automation Enhancement	92,396	126,470	164,876	253,470	253,470	-
<b>Total</b>	<b><u>1,343,739</u></b>	<b><u>1,427,284</u></b>	<b><u>1,378,913</u></b>	<b><u>1,629,394</u></b>	<b><u>1,629,394</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	838,885	870,873	810,971	928,992	928,992	-
Other Employee Benefits	314	315	465	315	315	-
Employee Benefits	403,029	413,876	384,726	425,642	425,642	-
					<i>Cellphone stipends</i>	
					<i>Includes Register of Deeds supplemental retirement</i>	
<b>Total Personal Services</b>	<b><u>1,242,228</u></b>	<b><u>1,285,064</u></b>	<b><u>1,196,162</u></b>	<b><u>1,354,949</u></b>	<b><u>1,354,949</u></b>	<b><u>-</u></b>

## ***Operating Expenditures***

Maintenance Service	18,256	24,000	24,000	24,000	24,000	-
					<i>Maintenance on imaging equipment, scanners, &amp; other office equipment</i>	
Other Purchased Services	67,128	78,950	119,481	210,825	210,825	-
					<i>Automation funds to preserve old plats/deed books &amp; digital imaging of old microfilm</i>	
Training & Conference	-	950	950	1,300	1,300	-
General Supplies	8,484	21,200	21,200	21,200	21,200	-
					<i>Statute updates, office supplies</i>	
Operating Supplies	6,797	3,470	3,470	3,470	3,470	-
					<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	846	3,650	3,650	3,650	3,650	-
					<i>Insurance claims; memberships &amp; dues, Space Rental</i>	
<b>Total Operating Exps.</b>	<b><u>101,511</u></b>	<b><u>132,220</u></b>	<b><u>172,751</u></b>	<b><u>264,445</u></b>	<b><u>264,445</u></b>	<b><u>-</u></b>

Capital Outlay	-	10,000	10,000	10,000	10,000	-
<b>TOTAL EXPENDITURES</b>	<b><u>1,343,739</u></b>	<b><u>1,427,284</u></b>	<b><u>1,378,913</u></b>	<b><u>1,629,394</u></b>	<b><u>1,629,394</u></b>	<b><u>-</u></b>

Cost-Sharing Expenses	105,672	92,334	96,886	105,789	105,789	-
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<b><u>REVENUES</u></b>	<b><u>4,884,876</u></b>	<b><u>3,879,100</u></b>	<b><u>4,054,100</u></b>	<b><u>4,054,100</u></b>	<b><u>5,047,723</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	20/2	20/2	20/2	20/2	20/2	
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# TAX ADMINISTRATION

**Department Mission:** To list, discover, appraise and maintain the ownership of all taxable property located in Forsyth County for ad valorem tax purposes as set forth in the Machinery Act of North Carolina. To process payments and enforce collection of ad valorem taxes and non-tax revenue within the limits of the General Statutes and applicable ordinances.

**Goals:**

- Administer the system to appraise and collect property taxes as the primary revenue source responsible for funding County services
- Develop and maintain a system to establish all types of property values to meet the statutory requirements of “true value” while being transparent with the information that influences value.

**Program Descriptions:**

**Performance Measures:**

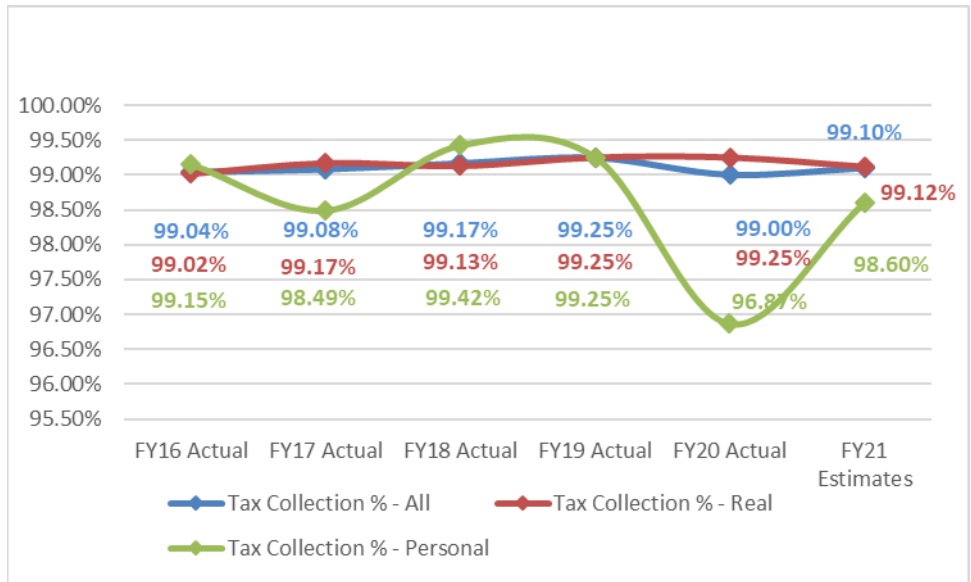
*Tax Assessing* - carries out services and activities regarding the general administration of Ad Valorem taxation.

*Quadrennial Reappraisal* - carries out the reappraisal of all real estate on a 4-year cycle, in house.

*Tax Collection* - processes payments on all taxes, licenses, parking tickets, hotel/motel tourism tax, City of Winston-Salem sanitation liens, street assessments and mapping fees.

**Current Initiatives:**

- Maintain a current year levy collection rate of 99% for all annual bills charged to the Tax Collector, after accounting for bankruptcy appeals and foreclosure proceedings
- Maintain timely data on Tax Parcel Viewer and the two PWAs (Public Web Access) for the public
- Evaluate an In Rem tax foreclosure process option for appropriate delinquent collection accounts
- Increase MAR compliance



**FY20 Median Sales Ratio-Level – 100.05%**

**FY19 Price-Related Differential – 101.74%**

**Budget Highlights:** Net County dollars in the FY22 Recommended Budget are decreasing \$246,414 or 3.9%. The department’s expenditures are down -\$234,359 or 3.2% while FY22 revenues are up \$12,055 1.1%. The main driver of the budget reduction is a \$131,850 reduction in Professional and Technical Services.

# TAX ADMINISTRATION

## PROGRAM SUMMARY

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
Tax Assessing	3,340,973	3,591,522	3,414,398	4,556,394	4,543,554	-
Quadrennial Reappraisal	1,089,631	1,216,361	937,552	61,798	59,798	-
Tax Collection	2,522,208	2,607,573	2,552,685	2,579,379	2,577,745	-
<b>Total</b>	<b><u>6,952,812</u></b>	<b><u>7,415,456</u></b>	<b><u>6,904,635</u></b>	<b><u>7,197,571</u></b>	<b><u>7,181,097</u></b>	<b><u>-</u></b>

	FY 19-20	FY 20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### Personal Services

Salaries & Wages	3,265,671	3,437,393	2,991,621	3,389,968	3,389,968	-
Other Employee Benefits	314	150	311	150	150	-
					<i>lpad &amp; cellphone stipends</i>	
Employee Benefits	1,441,744	1,522,536	1,198,464	1,552,638	1,552,638	-
Board Compensation	2,900	3,500	5,000	10,000	10,000	-
<b>Total Personal Services</b>	<b><u>4,710,629</u></b>	<b><u>4,963,579</u></b>	<b><u>4,195,396</u></b>	<b><u>4,952,756</u></b>	<b><u>4,952,756</u></b>	<b><u>-</u></b>

### Operating Expenditures

Professional Fees	415,793	622,850	692,000	491,000	491,000	-
					<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>	
Maintenance Service	3,020	6,030	6,030	6,030	6,030	-
					<i>Map reproducer, maintenance</i>	
Rent	146	216	216	216	216	-
Other Purchased Services	1,567,818	1,696,601	1,728,824	1,585,419	1,585,419	-
					<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>	
Training & Conference	19,060	22,060	22,060	49,170	35,296	-
					<i>Training for certification, required travel, personal mileage</i>	
General Supplies	19,491	26,775	26,775	37,375	34,775	-
					<i>Small equipment, books &amp; subscriptions, office supplies</i>	
Operating Supplies	7,783	9,050	9,050	9,050	9,050	-
					<i>Envelopes, mapping paper, plotting paper, tapes, files</i>	
Other Operating Costs	29,621	68,295	73,345	66,555	66,555	-
					<i>Legal and court, memberships &amp; dues, insurance claims</i>	
<b>Total Operating Exps.</b>	<b><u>2,062,732</u></b>	<b><u>2,451,877</u></b>	<b><u>2,558,300</u></b>	<b><u>2,244,815</u></b>	<b><u>2,228,341</u></b>	<b><u>-</u></b>

<b>Capital Outlay</b>	<b><u>179,451</u></b>	<b><u>-</u></b>	<b><u>150,939</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>6,952,812</u></b>	<b><u>7,415,456</u></b>	<b><u>6,904,635</u></b>	<b><u>7,197,571</u></b>	<b><u>7,181,097</u></b>	<b><u>-</u></b>

Cost-Sharing Expenses	308,175	118,418	266,634	266,533	266,533	-
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<b>REVENUES</b>	<b><u>1,026,210</u></b>	<b><u>1,124,242</u></b>	<b><u>988,922</u></b>	<b><u>1,136,297</u></b>	<b><u>1,136,297</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	73/1	73/1	73/1	73/1	73/1	
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# NON-DEPARTMENTAL

**Purpose:** Non-Departmental is a group of accounts that are general in nature and apply to more than one department. These accounts are more centrally controlled by appropriating the funds in Non-Departmental. Every effort is made to include all feasible expenditures and revenues within operating budgets so that the accounts included in Non-Departmental are kept to a minimum.

**Account Descriptions:**

*Personal Services* - includes funds for costs associated with Retiree Health Insurance (\$3,400,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$75,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$3,000,000 is included here to capture those vacancies. Departments are unable to claim vacant position savings until the County is able reach this negative savings number. Also included in the Personal Services category of Non-Departmental is the projected costs for the annual Employment

Performance Pay System. For FY22, the average increase is 2.58% with a range of 1% to 4%. This is based on an average employee rating of 3.1.

*Operating Expenditures* - includes the costs associated with the Annual Audit (Financial and Single audits); costs for membership & dues for various County associations and organizations such as the NCACC, NaCO, UNC School of Government, and Piedmont Triad Regional Council of Governments.

*Payments to Other Agencies* - Pass through funds to Utilities Commission for tire disposal fees, solid waste fees, electronic recycling funds, and School PEG channel. All of these payments are 100% revenue offset.

*Operating Transfers Out* - Accounts for the annual transfer out to the Motive Equipment Replacement CPO and transfers to other funds and capital project ordinances.

*Revenues* - Account for all state, federal, and other reimbursements, fees associated with the Payments to Other Agencies not specific to a particular departmental program or function.

**PROGRAM SUMMARY**

	FY 19-20	FY 20-21		Request	FY 21-22	Adopted
	Actual	Original	Estimate		Recommend	
Non-Departmental	<u>107,466,386</u>	<u>70,322,049</u>	<u>89,835,889</u>	<u>106,150,453</u>	<u>103,830,453</u>	<u>-</u>



# NON-DEPARTMENTAL

	FY 19-20 Prior Year	FY 20-21 Original	Estimate	Request	FY 21-22 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	-	(7,220,065)	-	(3,000,000)	(3,000,000)	-
Retiree Hospitalization	3,200,537	3,400,000	3,057,598	3,400,000	3,400,000	-
Retirement	-	-	-	-	-	-
Post Employment Benefits	-	1,600,000	-	1,600,000	1,600,000	-
Employment Performance Pay	-	634,188	-	1,484,848	1,484,848	-
Employer Share - 401k	-	-	-	2,320,000	-	-
Salary - Comp & Class	-	-	-	1,535,100	1,535,100	-
Retiree Life Insurance	10,099	10,000	8,000	10,000	10,000	-
Budget Reserve for Salaries	-	-	-	-	-	-
Unemployment	37,517	100,000	43,974	75,000	75,000	-
<b>Total Personal Services</b>	<b>3,248,153</b>	<b>(1,475,877)</b>	<b>3,109,572</b>	<b>7,424,948</b>	<b>5,104,948</b>	<b>-</b>
<b>Operating Expenditures</b>						
Professional Fees	45,780	85,000	85,000	85,000	85,000	-
					<i>Fee for year-end and single audit</i>	
Other Operating Costs	166,421	185,451	185,451	188,836	188,836	-
					<i>Memberships \$168,836, survivor benefits \$20,000</i>	
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
Contingency	-	1,100,000	-	19,294,145	19,294,145	-
					<i>\$300,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>	
					<i>FY22 includes \$18,194,145 from the American Rescue Plan Act available for Revenue Loss</i>	
<b>Total Operating Exps.</b>	<b>212,201</b>	<b>3,170,451</b>	<b>270,451</b>	<b>21,367,981</b>	<b>21,367,981</b>	<b>-</b>
<b>Payments T/O Agencies</b>	<b>439,418</b>	<b>595,000</b>	<b>596,000</b>	<b>595,000</b>	<b>595,000</b>	<b>-</b>
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$570K), School PEG channel (\$25K)</i>	
					<i>100% revenue offset</i>	
<b>Operating Transfers Out</b>	<b>103,566,614</b>	<b>68,032,475</b>	<b>85,859,866</b>	<b>76,762,524</b>	<b>76,762,524</b>	<b>-</b>
					<i>Operating Transfers Out are mostly related to the Transfer to the Capital Reserve Fund to account for revenue for Debt Service</i>	
					<i>Other Operating Transfers include the Transfer to the Motor Vehicle Replacement CPO</i>	
<b>TOTAL EXPENDITURES</b>	<b><u>107,466,386</u></b>	<b><u>70,322,049</u></b>	<b><u>89,835,889</u></b>	<b><u>106,150,453</u></b>	<b><u>103,830,453</u></b>	<b><u>-</u></b>
<b>REVENUES</b>	<b><u>360,112,948</u></b>	<b><u>368,780,509</u></b>	<b><u>381,346,286</u></b>	<b><u>449,018,181</u></b>	<b><u>421,898,553</u></b>	<b><u>-</u></b>

# SPECIAL APPROPRIATIONS

Forsyth County funds various non-profit agencies and initiatives to provide services that span areas of County involvement not necessarily associated with departmental responsibilities. These requests are evaluated and approved on a year-by-year basis by the Board of Commissioners during the budget process.

<i><b>Special Appropriations</b></i>	<b>FY 19-20</b>	<b>FY20-21</b>		<b>Request</b>	<b>FY 21-22</b>	
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>		<b>Recommend</b>	<b>Adopted</b>
Addiction Recovery Care Association, Inc. (ARCA)	-	-		1,159,839	-	-
Arts Council	120,000	97,000	100,000	250,000	100,000	-
Atkins Community Development Corp.	-	-		300,000	-	-
Boston-Thurmond Community Network	-	-		50,000	-	-
Children's Law Center	50,000	33,950	50,000	50,000	50,000	-
Conservation Fund	-	-	100,000	100,000	-	-
Creative Center of NC	-	-	-	600,000	-	-
Creative Corridors	-	-	-	100,000	-	-
Crosby Scholars	-	-	200,000	200,000	-	-
DENT Creative Reuse Center and Art Laboratory	-	-	-	42,000	-	-
Developing Future Leaders, Inc.	-	-	-	35,840	-	-
Eliza's Helping Hands	-	-	-	15,000	-	-
Experiment in Self-Reliance	45,000	25,894	41,695	75,000	41,695	-
Family Services-Battered Women's Shelter	20,000	-	-	30,000	-	-
Habitat for Humanity	-	-	25,000	-	-	-
HARRY Veterans	25,000	24,250	25,000	25,000	25,000	-
HUSTLE Winston-Salem	-	-	-	72,000	-	-
IFB Solutions	-	-	-	300,000	-	-
Island CultureZ	-	-	-	60,000	-	-
Kaleideum	275,000	266,750	275,000	275,000	275,000	-
Korners Folly	-	-	100,000	-	-	-
Legal Aid	-	-	-	101,218	-	-
MICDC	-	-	-	20,000	-	-
MLK commemoration	5,000	-	-	-	-	-
NC Black Theatre Festival	75,000	63,050	75,000	75,000	75,000	-
Old Salem	50,000	48,500	100,000	100,000	100,000	-
Piedmont Land Conservancy	100,000		100,000	-	-	-
Partnership for Prosperity	-	-	-	75,000	-	-
Public Defender	-	-	-	407,000	-	-
Reynolda House	50,000	-	-	50,000	-	-
RiverRun	20,000	14,550	15,000	15,000	15,000	-
Second Harvest Food Bank	-	-	300,000	-	-	-
	<b>835,000</b>	<b>573,944</b>	<b>1,506,695</b>	<b>4,582,897</b>	<b>681,695</b>	<b>-</b>

# SPECIAL APPROPRIATIONS

<i><b>Special Appropriations – cont.</b></i>	FY 19-20	FY20-21		FY 21-22		
	Actual	Original	Estimate	Request	Recommend	Adopted
SHARE Cooperative	10,000	4,850	100,150	-	-	-
Shelter our Sisters	-	-	-	5,500	-	-
The Feelings Company	-	-	-	150,000	-	-
The Twenty Inc.	-	-	-	126,500	-	-
Trellis Supportive Care	-	-	-	1,000,000	-	-
Triad Cultural Arts	-	-	-	150,000	-	-
Triad Minority and Women's Business Expo	10,000	-	10,000	-	-	-
United Way - Housing Matters	3,850	7,464	11,000	15,000	9,695	-
Wake Forest University Baptist Medical Center - FaithHealth	-	-	-	75,000	-	-
WS Foundation - Neighbors for Better Neighborhoods	10,000	1,807	10,000	70,200	10,000	-
WS Public Art Commission	-	-	10,000	10,000	-	-
WS Theatre Alliance	10,000	-	-	90,000	-	-
YWCA of Greater W-S	-	-	-	500,000	-	-
Transaid - County	282,743	430,410	-	614,130	614,130	-
	<b>326,593</b>	<b>444,531</b>	<b>141,150</b>	<b>2,806,330</b>	<b>633,825</b>	-
<b>Total</b>	<b><u>1,161,593</u></b>	<b><u>1,018,475</u></b>	<b><u>1,647,845</u></b>	<b><u>7,389,227</u></b>	<b><u>1,315,520</u></b>	<b><u>-</u></b>



## DEBT SERVICE FUND

In 2012, the Forsyth County Board of Commissioners established a debt policy limiting the annual debt to fifteen percent (15%) of the total budget net of applicable revenue which would include ad valorem tax revenue related to debt leveling plans, reserved fund balance, lottery proceeds, and/or federal tax credits. On April 27, 2015, the Board of Commissioners amended the County debt policy on the maximum annual debt service percentage allowable to a straight eighteen percent (18%) of the appropriations in the annually adopted budgets as reflected in the budget ordinance.

On June 27, 2019, the Forsyth County Board of Commissioners voted to establish a Debt Service Fund to pay debt service on the County's outstanding bonds and other debt obligations. On September 12, 2019, the Forsyth County Board of Commissioners voted to establish a Capital Reserve Fund in order to create a safe harbor for resources to avoid the Debt Service Fund from becoming a yield restricted sinking fund that could negatively impact future earnings in the debt leveling plans.

The charts below demonstrate the amount of Debt Service that is required to be paid in Fiscal Year 2022 as well as the type of debt. The difference between the Current Year Original Total in the first chart compared to Current Year Original in the Debt by Service Area Chart and the Debt issuance Chart relates to budget reserves.

	FY 19-20		FY 20-21		FY 21-22		Adopted
	Actual	Original	Estimate	Request	Recommend	Adopted	
General Obligation Bonds	139,802,382	58,944,228	58,234,128	66,116,774	66,116,774	-	
Non-General Obligation Debt	2,494,950	2,720,771	2,720,771	11,200,757	11,200,757	-	
Installment Purchase Contracts	4,907,206	5,181,682	5,182,682	4,854,731	4,854,731	-	
<b>Total</b>	<b>147,204,538</b>	<b>66,846,681</b>	<b>66,137,581</b>	<b>82,172,262</b>	<b>82,172,262</b>	-	
<b>Debt By Service Area:</b>							
	<b>21-22%</b>						
Animal Control	0.0%	262,715	-	-	-	-	-
Emergency Communications	0.1%	82,145	100,862	100,861	71,592	71,592	-
EMS	0.1%	33,578	32,617	32,617	61,144	61,144	-
Sheriff Administration	1.5%	2,564,537	2,501,663	2,501,663	1,224,582	1,224,582	-
Courts	10.3%	1,538,728	1,089,434	1,788,846	8,495,244	8,495,244	-
<b>Total Public Safety</b>	<b>12.0%</b>	<b>4,481,703</b>	<b>3,724,576</b>	<b>4,423,987</b>	<b>9,852,562</b>	<b>9,852,562</b>	-
Health	0.4%	248,719	238,257	238,257	313,563	313,563	-
Social Services	1.3%	1,029,475	1,029,857	1,029,857	1,029,880	1,029,880	-
Youth Services	0.0%	33,802	-	-	-	-	-
<b>Total Health/Social Svcs.</b>	<b>1.6%</b>	<b>1,311,996</b>	<b>1,268,114</b>	<b>1,268,114</b>	<b>1,343,443</b>	<b>1,343,443</b>	-
Forsyth Tech	9.4%	27,660,635	7,230,044	7,278,448	7,729,982	7,729,982	-
Schools	63.5%	105,739,552	46,905,862	46,122,003	52,178,830	52,178,830	-
<b>Total Education</b>	<b>72.9%</b>	<b>133,400,187</b>	<b>54,135,906</b>	<b>53,400,451</b>	<b>59,908,812</b>	<b>59,908,812</b>	-
Library	3.0%	2,400,006	2,334,166	2,334,166	2,447,483	2,447,483	-
Parks	3.1%	2,691,949	1,545,906	1,566,795	2,521,505	2,521,505	-
<b>Total Culture &amp; Rec.</b>	<b>6.0%</b>	<b>5,091,955</b>	<b>3,880,072</b>	<b>3,900,961</b>	<b>4,968,988</b>	<b>4,968,988</b>	-
Technology	0.1%	117,190	129,246	129,246	110,431	110,431	-
General Services	1.2%	864,738	858,371	862,823	989,827	989,827	-
Administration/Other	6.1%	1,936,769	2,850,396	2,150,997	4,998,179	4,998,179	-
<b>Total Admin./Other</b>	<b>7.4%</b>	<b>2,918,697</b>	<b>3,838,013</b>	<b>3,143,066</b>	<b>6,098,437</b>	<b>6,098,437</b>	-
<b>Total</b>	<b>100%</b>	<b><u>147,204,538</u></b>	<b><u>66,846,681</u></b>	<b><u>66,136,579</u></b>	<b><u>82,172,242</u></b>	<b><u>82,172,242</u></b>	-

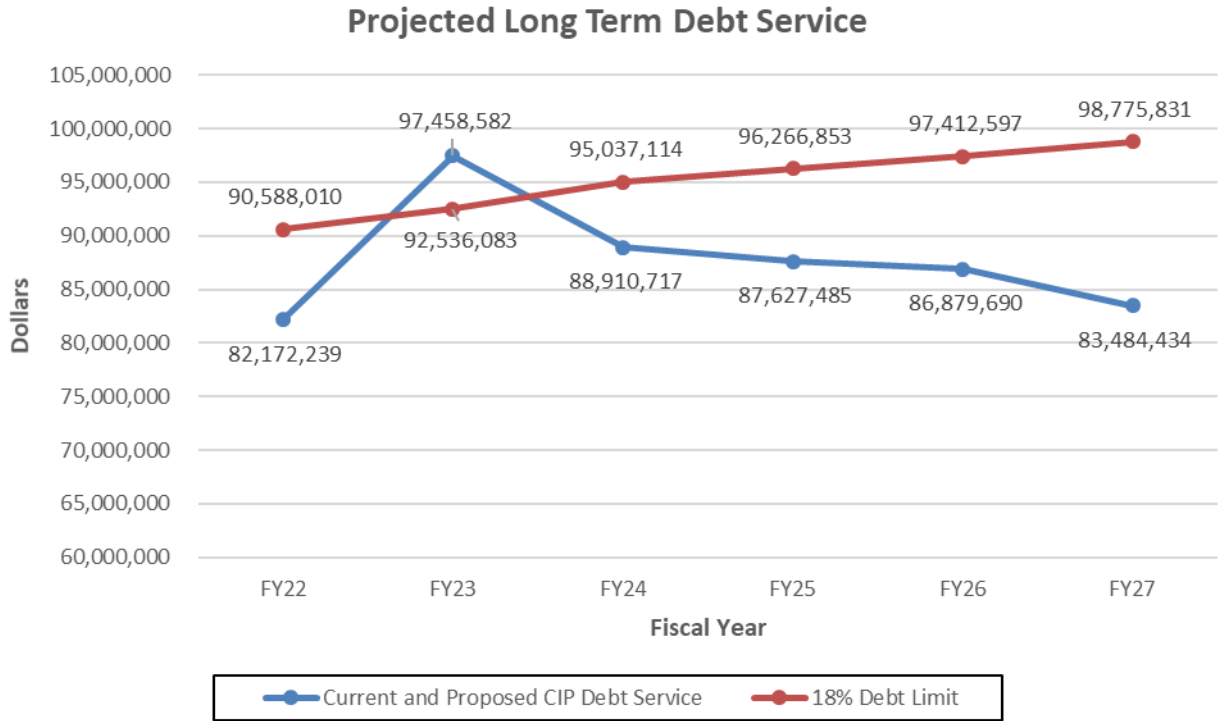
## DEBT SERVICE FUND

The information below demonstrates Debt Service expenditures related to various debt issuances.

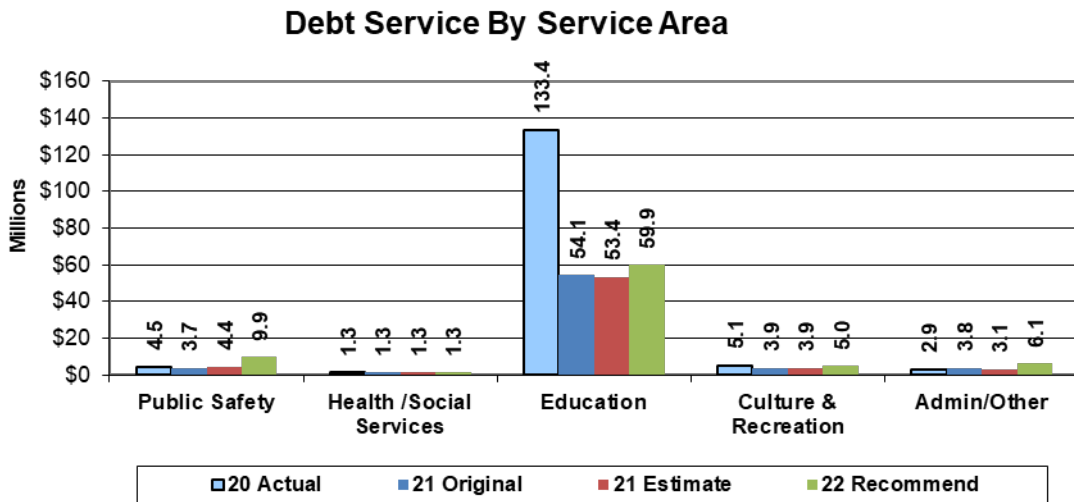
	FY 19-20	FY 20-21		Request	FY 21-22	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>Debt by Issuance</u></b>						
2004 Schools VRDB	2,765,358	2,972,600	2,621,000	-	-	-
2007B Schools VRDB	2,320,165	2,551,500	2,193,000	-	-	-
2009 Refunding	4,278,750	-	-	-	-	-
2010A Public Improvement 2/3rds	2,935,575	-	-	-	-	-
2010C BABs - Bonds	84,225,300	-	-	-	-	-
2010D QSCBs -Bonds	1,316,553	1,316,554	1,316,554	1,316,554	1,316,554	-
2010E Refunding	7,115,900	13,791,300	13,791,300	3,338,500	3,338,500	-
2013 Public Improvement 2/3rds	866,031	854,532	854,532	844,469	844,469	-
2013 Educational Facilities	305,594	301,094	301,094	296,594	296,594	-
2013 Refunding	3,286,450	3,192,375	3,192,375	5,984,425	5,984,425	-
2014 Public Improvement 2/3rds	896,500	871,500	871,500	846,500	846,500	-
2014 Library Bonds	2,196,000	2,136,000	2,136,000	2,076,000	2,076,000	-
2015 Refunding Bonds	8,148,550	4,904,550	4,904,550	11,780,950	11,780,950	-
2017A Public Improvement 2/3rds	1,707,128	1,686,428	1,686,428	1,655,378	1,655,378	-
2017B GO P/I	6,397,681	6,259,182	6,259,182	6,120,682	6,120,682	-
2019A Public Improvement 2/3rds	1,923,175	1,917,213	1,917,213	1,863,713	1,863,713	-
2019B GO P/I	8,863,758	8,849,200	8,849,200	8,602,950	8,602,950	-
2020 Refunding	253,914	6,976,300	6,976,300	6,843,300	6,843,300	-
2021A Public Improvement 2/3rds	-	32,460	32,460	1,056,854	1,056,854	-
2021B GO P/I	-	281,004	281,004	8,822,307	8,822,307	-
2021C Refunding	-	50,436	50,436	4,667,598	4,667,598	-
2014 Installment Purch (Refund)	808,991	786,824	786,824	759,781	759,781	-
2015 Installment Purch (Refund)	4,093,340	4,094,858	4,095,858	4,094,950	4,094,950	-
2019 Installment Financing (Courts)	4,875	300,000	300,000	-	-	-
2009 LOBS-Phillips Building	1,141,150	1,109,250	1,109,250	-	-	-
2012 LOBS-Phillips Building	1,353,800	1,322,800	1,322,800	-	-	-
2021 PI LOBs	-	-	-	10,895,926	10,895,926	-
2019 CWSRF Loan	-	288,721	288,721	304,831	304,831	-
<b><u>Total Expenditures</u></b>	<b><u>147,204,538</u></b>	<b><u>66,846,681</u></b>	<b><u>66,137,581</u></b>	<b><u>82,172,262</u></b>	<b><u>82,172,262</u></b>	<b><u>-</u></b>

# DEBT SERVICE FUND

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2022 through 2027. Decisions related to the funding of new projects are considered within the framework of the debt policy. The "Proposed and Committed" is the debt service from all outstanding debt and proposed debt for future capital projects.



The chart below compares debt service requirements by service area. This chart clearly demonstrates the County's commitment to funding capital needs of the Winston-Salem/Forsyth County School System and Forsyth Technical Community College.



**DEBT SERVICE FUND****TOTAL DEBT OUTSTANDING**

Approved/Issued

<b>MATURITY</b>			<b>FISCAL</b>	
<b>DATE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>AGENT</b>	<b>TOTAL</b>
<b>FEES</b>				
JUNE 30,				
2022	55,713,650	26,408,589	50,000	82,172,239
2023	56,538,650	26,266,863	-	82,805,513
2024	52,623,650	24,057,067	-	76,680,717
2025	53,938,650	21,764,585	-	75,703,235
2026	54,578,650	19,202,540	-	73,781,190
2027	53,833,650	16,895,034	-	70,728,684
2028	51,533,650	14,522,699	-	66,056,349
2029	51,308,650	12,615,238	-	63,923,888
2030	44,688,650	10,756,738	-	55,445,388
2031	36,733,650	8,947,645	-	45,681,295
2032	36,453,650	7,593,108	-	44,046,758
2033	32,483,650	6,388,569	-	38,872,219
2034	29,213,650	5,303,342	-	34,516,992
2035	29,203,650	4,401,245	-	33,604,895
2036	29,203,650	3,497,405	-	32,701,055
2037	22,838,650	2,593,564	-	25,432,214
2038	18,713,650	1,890,528	-	20,604,178
2039	18,713,650	1,321,775	-	20,035,425
2040	12,728,650	746,872	-	13,475,522
2041	12,505,000	371,300	-	12,876,300
<b>TOTAL</b>	<b>\$ 753,549,350</b>	<b>\$ 215,544,706</b>	<b>\$ 50,000</b>	<b>\$ 969,144,056</b>

**LEGAL DEBT LIMIT AND AVAILABLE CAPACITY**

Restrictions on the amount of debt a county may incur are imposed by statute as well as by the State Constitution. G.S. 159-55 provides that the net debt of a county may not exceed 8% of the appraised value of the property subject to taxation by the county. Forsyth County's total legal debt capacity, outstanding debt, and remaining capacity for additional projects are shown below.

As mentioned earlier, in FY2015, the Board of Commissioners amended its official debt policy limiting debt service to 18% of the total annually appropriated budget. The amended policy increases the County's capacity to take on additional debt for future projects while limiting future outstanding debt to a level much lower than the legal capacity allowed by General Statute.

<b><u>Legal Debt Margin</u></b>	<b><u>Outstanding Debt (Approved/Issued)</u></b>	<b><u>Unused Capacity</u></b>
3,416,343,604	753,549,350	2,662,794,254



# SPECIAL REVENUE FUNDS

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This section accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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## **Pandemic Response Special Revenue Fund**

This fund is used to account for funding received from the State as part of S.L. 2020-4, the 2020 COVID-19 Recovery Act, which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 30, 2020, due to the public health emergency related to the Coronavirus Disease 2019.

## **Emergency Telephone System Special Revenue Fund**

This fund is used to account for the .65¢/month E911 surcharge collected. Use if the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute. Authorized by G.S. 62A and administrated by the N.C. 911 Fund Board.

## **Law Enforcement Equipment Equitable Distribution Special Revenue Fund**

This fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel, and training as designated by the Sheriff.

## **Moser Bequest for Care of Elderly Special Revenue Fund**

This program is designed to provide assistance and special requests from the elderly population of Forsyth County.

## **State Public School Building Capital Fund**

This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by ADM monies & lottery proceeds from the State Public School Building Capital Fund.

## **Special Fire Tax District Fund**

This fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts, three fire service districts, and the County Overlay District.

## **Capital Reserve Fund**

This fund is used for various capital projects or programs to avoid adverse tax consequences that could result in the imposition of yield restrictions.

## **2016 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2016.

## **2018 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2018.

## **2019 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2019.

## **2020 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2020.

## **2021 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2021.

## **2022 Housing Grant Project Ordinance**

This fund is used to account for new grants/projects that will begin in FY 2022.

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# PANDEMIC RESPONSE SPECIAL REVENUE FUND

Fund 270

This fund was initially adopted to account for funding received from the State as part of S.L. 2020-4, the 2020 COVID-19 Recovery Act, which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 30, 2020, due to the public health emergency related to the Coronavirus Disease 2019.

The Fund was amended to reflect funds for additional relief programs including the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act.

## BUDGET HIGHLIGHTS

The County received \$6,470,065 from the State through the 2020 COVID-19 Recovery Act which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 20, 2020, due to the public health emergency related to the Coronavirus Disease 2019 that were not accounted for in the most recently approved budget as of March 27, 2020.

Federal guidance indicates that expenditures can be related to medical expenses, public health expenses, actions to facilitate public health measures, expenses associated with the provision of economic support, and other COVID-19 related expenses.

## PROGRAM SUMMARY

	FY 20-21		<u>Request</u>	FY 21-22	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
	6,420,065	8,116,255	74,256,322	74,256,322	-
	FY 20-21		<u>Request</u>	FY 21-22	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	6,420,065	976,174	41,469,779	41,469,779	-
<b>Revenues:</b>					
Intergovernmental	-	48,599,901	37,128,161	37,128,161	-
Interest Earnings	-	9,959	-	-	-
<b>Total</b>	-	<b>48,609,860</b>	<b>37,128,161</b>	<b>37,128,161</b>	-
<b>Total Resources</b>	<u>6,420,065</u>	<u>49,586,034</u>	<u>78,597,940</u>	<u>78,597,940</u>	-
<b>Expenditures:</b>					
Payroll Expenses	4,220,065	4,263,472	-	-	-
Medical Expenses	450,000	50,000	-	-	-
Public Health Expenses	650,000	41,804	-	-	-
Economic Support	-	197,617	-	-	-
Grants to Businesses	100,000	100,000	-	-	-
Grants to Municipalities	1,000,000	3,463,362	-	-	-
Budget Reserve	-	-	56,062,177	56,062,177	-
Transfer to General Fund	-	-	18,194,145	18,194,145	-
<b>Total</b>	<b>6,420,065</b>	<b>8,116,255</b>	<b>74,256,322</b>	<b>74,256,322</b>	-
<b>Estimated Fund Balance</b>	<u>-</u>	<u>41,469,779</u>	<u>4,341,618</u>	<u>4,341,618</u>	-

# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

## MISSION STATEMENT

To provide funds from the collection of E911 surcharge fees to be used to offset the cost of providing E911 services within Forsyth County as authorized by G.S. 62A-4.

## BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.70 per month E911 surcharge collected by the State of N.C. Use of funds is restricted to allowable expenditures in support of the County 911 System, as specified by State Statute.

Expenditures offset with this revenue include, but are not limited to, CAD maintenance and telephone system, including TDD lines for the hard of hearing and language lines for translation services.

## PROGRAM SUMMARY

	FY 20-21		<u>Request</u>	FY 21-22	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
	1,035,663	97,620	836,242	836,242	-
	FY 20-21			FY 21-22	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
<b>Beginning Fund Balance</b>	<b>1,749,522</b>	<b>1,749,522</b>	<b>2,003,166</b>	<b>2,003,166</b>	<b>-</b>
<b><u>Revenues:</u></b>					
911 Fund Grant	-	-	-	-	-
E911 Surcharge	347,567	347,567	338,146	338,146	-
Interest Earnings	-	3,697	-	-	-
Fund Balance	688,096	-	498,096	498,096	-
<b>Total</b>	<b>1,035,663</b>	<b>351,264</b>	<b>836,242</b>	<b>836,242</b>	<b>-</b>
<b>Total Resources</b>	<b><u>2,785,185</u></b>	<b><u>2,100,786</u></b>	<b><u>2,839,408</u></b>	<b><u>2,839,408</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Salary	-	-	-	-	-
Maintenance Service	90,000	47,496	90,000	90,000	-
Other Purchased Services	275,000	9,721	58,000	58,000	-
Travel/Training	20,000	2,065	25,000	25,000	-
General Supplies	30,100	17,775	51,600	51,600	-
Equipment	600,000	-	600,000	600,000	-
Aid to the Government					
Agencies	20,563	20,563	11,642	11,642	-
Debt	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,035,663</b>	<b>97,620</b>	<b>836,242</b>	<b>836,242</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>1,749,522</u></b>	<b><u>2,003,166</u></b>	<b><u>2,003,166</u></b>	<b><u>2,003,166</u></b>	<b><u>-</u></b>

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

## MISSION STATEMENT

To provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel, and training as designated by the Sheriff.

## BUDGET HIGHLIGHTS

Revenue in this fund is generated from the sale of assets and the taxes on drugs seized by the Sheriff's Office. Revenues are shared among the government agencies participating in the drug seizure.

Expenditures are limited by Federal DEA guidelines to activities supporting community policing activities, training, and law enforcement activities. Acceptable uses are identified in the U.S. Department of Justice Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.

Expenditures from this fund include specialized training opportunities for officers, specialized interdiction equipment and supplies for officers and various other projects. The Sheriff will also match a Governor's Crime Grant with these funds.

The FY22 Request and Recommendation include funds to replace two K9 units (\$19,100 each) and funds for equipment and a vehicle for one FT Deputy for Clemmons.

## PROGRAM SUMMARY

	FY 20-21			FY 21-22	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
	102,750	16,000	102,750	102,750	-
	FY 20-21			FY 21-22	
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	962,852	962,852	795,916	795,916	-
<b>Revenues:</b>					
Intergovernmental	20,000	8,212	25,000	25,000	-
Interest Earnings	-	-	5,000	5,000	-
Fund Balance	163,374				
<b>Total</b>	<b>183,374</b>	<b>8,212</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Total Resources</b>	<b><u>819,478</u></b>	<b><u>971,064</u></b>	<b><u>825,916</u></b>	<b><u>825,916</u></b>	<b><u>-</u></b>
<b>Expenditures:</b>					
Salaries	-	-	-	-	-
Supplies & Small Equipment	10,000	9,850	5,000	5,000	-
Training	-	-	-	-	-
Capital Equipment > \$5,000	10,000	9,850	10,000	10,000	-
Emergency Vehicles	-	64,828	-	-	-
Payments to other Agencies	92,000	90,620	110,000	110,000	-
<b>Total</b>	<b>112,000</b>	<b>175,148</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>707,478</u></b>	<b><u>795,916</u></b>	<b><u>700,916</u></b>	<b><u>700,916</u></b>	<b><u>-</u></b>

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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FUND 208 - Adopted 12-18-2006

## MISSION STATEMENT

To grant residents over age 55 of Forsyth County that have a chronic or life threatening illness a request using proceeds from a generous gift by a former Forsyth County resident, Mr. O. Moser.

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## BUDGET HIGHLIGHTS

In October 2005, the Forsyth County Department of Social Services received a bequest of \$269,277 from the estate of Mr. O. Moser. The program is designed to provide assistance and special requests for the elderly population of Forsyth County.

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## PROGRAM SUMMARY

	FY 20-21			FY 21-22		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>	
	50,000	-	50,000	50,000	-	
	FY 20-21			FY 21-22		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>	
Opening Balance	302,863	302,863	303,488	303,488	-	
<b><u>Revenues:</u></b>						
Interest Earnings	1,000	625	500	500	-	
<b>Total</b>	<b>1,000</b>	<b>625</b>	<b>500</b>	<b>500</b>	<b>-</b>	
<b>Total Resources:</b>	<b><u>303,863</u></b>	<b><u>303,488</u></b>	<b><u>303,988</u></b>	<b><u>303,988</u></b>	<b><u>-</u></b>	
<b><u>Expenditures:</u></b>						
Assistance to Elderly	50,000	-	50,000	50,000	-	
<b>Total</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	
<b>Estimated Fund Balance</b>	<b><u>253,863</u></b>	<b><u>303,488</u></b>	<b><u>253,988</u></b>	<b><u>253,988</u></b>	<b><u>-</u></b>	

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# STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

Fund 220

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	-	Estimated future activity depends on availability of funds from State.
<b>Revenues</b>					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,512,375	36,707,227	-	
Lottery Proceeds	-	63,122,001	62,611,967	3,650,000	
County Match (Bond Fd)	-	10,662,299	10,661,097	-	
Interest Earnings	-	162,074	162,074	-	
<b>Total</b>	<b>581,600</b>	<b>114,788,899</b>	<b>111,472,687</b>	<b>3,650,000</b>	
<b>Total Resources</b>	<b>581,600</b>	<b>114,788,899</b>	<b>111,472,687</b>	<b>3,650,000</b>	
<b>Expenditures</b>					
School Construction Projects	581,600	51,666,898	52,713,457	-	
Debt Service Paid with Lottery Proceeds	-	63,122,001	58,759,230	3,650,000	
<b>Total</b>	<b>581,600</b>	<b>114,788,899</b>	<b>111,472,687</b>	<b>3,650,000</b>	
<b>Estimated Fund Balance</b>	-	-	-	-	

# SPECIAL FIRE TAX DISTRICTS FUNDS

Fund 201

	<u>FY21</u>	<u>Est. Avail.</u>	<u>FY21</u>	<u>FY22</u>	<u>FY22</u>	<u>FY22</u>	<u>Tax Rate</u>	<u>Fund</u>	<u>Total</u>
	<u>Approp.</u>	<u>Fund</u>	<u>Tax Rate</u>	<u>Req.</u>	<u>Recom.</u>	<u>Adopted</u>	<u>Revenue</u>	<u>Balance</u>	<u>Approp.</u>
		<u>at 5/01/21</u>						<u>Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	321,496	8,247	.0950	.0950	.0950		359,439	8,247	367,686
Beeson Cross Rds SD	34,784	2,053	.0950	.0950	.0950		38,434	2,053	40,487
Belews Creek** (P)	422,207	10,458	.1100	.1100	.1100		460,502	10,458	470,960
City View* (P)	44,822	2,751	.1000	.1000	.1000		45,635	2,751	48,386
Clemmons** (F)	1,800,437	53,727	.0600	.0600	.0600		1,873,651	40,125	1,913,776
Forest Hill**	12,992	31	.1150	.1150	.1150		13,302	-	13,302
Griffith* (P)	154,290	1,527	.0650	.0650	.0650		175,806	1,527	177,333
Gumtree** (P)	73,077	804	.1000	.1000	.1000		85,905	804	86,709
Horneytown** (P)	328,308	8,701	.1500	.1500	.1500		376,112	8,701	384,813
King of Forsyth Co.** (F)	591,360	10,701	.0750	.0838	.0838		595,120	-	595,120
Lewisville** (F)	1,563,270	33,148	.0800	.0800	.0800		1,688,761	33,148	1,721,909
Mineral Springs** (P)	227,364	5,201	.1150	.1150	.1150		245,289	-	245,289
Min. Springs SD	8,974	-	.1150	.1150	.1150		9,451	-	9,451
Mt. Tabor** (F)	91,142	1,280	.0850	.0850	.0850		92,393	-	92,393
Old Richmond** (P)	463,975	8,389	.0950	.0950	.0950		515,336	8,330	523,666
Piney Grove* (F)	892,471	18,459	.1400	.1400	.1400		989,803	18,459	1,008,262
Rural Hall** (F)	535,690	36,956	.1100	.1100	.1000		525,630	23,500	549,130
Salem Chapel** (P)	121,884	1,530	.1200	.1109	.1109		111,547	1,530	113,077
South Fork* (F)	11,583	465	.0600	.0600	.0600		5,557	465	6,022
Talley's Crossing** (P)	210,180	1,538	.1000	.1000	.1000		229,694	1,538	231,232
Triangle*	123,126	8,057	.0920	.0848	.0848		122,535	1,869	124,404
Union Cross** (P)	348,523	10,166	.1200	.1200	.1200		384,255	10,166	394,421
Vienna* (F)	680,052	14,338	.0850	.0850	.0850		765,795	10,000	775,795
Walkertown** (P)	407,007	7,205	.1000	.1000	.1000		448,300	7,205	455,505
West Bend*	51,649	8,050	.0800	.0800	.0800		60,255	8,050	68,305
County Overlay	766,799	75,205	.0073	.0039	.0039		457,838	102,000	559,838

\*Fire Protection District

(P) Part-Time Employees

(F) 24 Hour Employees

\*\*Fire/Rescue Districts

SD = Service District

# CAPITAL RESERVE FUND

FUND 106 - Adopted 9-12-2019

The Capital Reserve Fund was established by the Board of Commissioners on September 12, 2019. The purpose of this fund is to create a repository for funds that the County chooses to set aside to fund its various capital projects or programs and avoid adverse tax consequences that could result in the imposition of yield restrictions.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>36,304,088</b>	
<b>Revenues</b>					
Interest Earnings	-	-	132,505	-	Estimated
Transfer from the General Fund	96,581,077	163,163,552	161,986,089	75,162,524	future activity
Refunding Bond Proceeds	-	464,114	264,137	-	activity
Committed Fund Balance	-	4,185,269	-	3,946,755	is
<b>Total</b>	<b>96,581,077</b>	<b>167,812,935</b>	<b>162,382,731</b>	<b>79,109,279</b>	dependent on
<b>Total Resources</b>	<b>96,581,077</b>	<b>167,812,935</b>	<b>162,382,731</b>	<b>115,413,367</b>	additional debt issuances and changes to debt
<b>Expenditures</b>					
Transfer to the Debt Service Fund	65,504,557	127,770,206	126,078,643	77,327,098	leveling plans
Budget Reserve	31,076,520	40,042,729	-	1,782,181	plans
<b>Total</b>	<b>96,581,077</b>	<b>167,812,935</b>	<b>126,078,643</b>	<b>79,109,279</b>	
<b>Estimated Fund Balance</b>	-	-	<b>36,304,088</b>	<b>36,304,088</b>	



# 2018 HOUSING GRANT PROJECT ORDINANCE

FUND 244

This fund is used to account for new grants/projects that will begin in FY 2018.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-21</u>	<u>ACTIVITY 2021-22</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>					
2017 WSFC HOME	170,000	170,000	168,100	0	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	26,250	26,250	26,250	0	0
2017 Urgent Repair Program	100,000	100,000	91,425	0	0
Forsyth County IDA	34,332	34,332	34,332	0	0
CDBG Program Income	125,000	125,000	87,972	0	0
CDBG NSP	800,000	2,000,000	1,147,004	0	0
Interest Earnings	0	0	910	0	0
<b>Total</b>	<b>1,267,582</b>	<b>2,467,582</b>	<b>1,567,993</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>1,267,582</b>	<b>2,467,582</b>	<b>1,567,993</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
2017 WSFC HOME	170,000	170,000	169,010	0	0
2017 WSFC HOME Local Match	38,250	38,250	38,250	0	0
2017 Urgent Repair Program	100,000	100,000	91,425	0	0
Forsyth County IDA	34,332	34,332	34,332	0	0
CDBG Program Income	125,000	125,000	87,972	0	0
CDBG NSP	800,000	2,000,000	1,147,004	0	0
<b>Total</b>	<b>1,267,582</b>	<b>2,467,582</b>	<b>1,567,993</b>	<b>0</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 2019 HOUSING GRANT PROJECT ORDINANCE

FUND 245

This fund is used to account for new grants/projects that will begin in FY 2019.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,095</b>	<b>0</b>
<b>Revenues</b>					
2018 WSFC HOME	262,000	262,000	210,000	52,000	0
Municipalities	10,000	12,000	12,000	0	0
Transfer from General Fund	46,950	46,950	46,950	0	0
2018 Urgent Repair					
Program	100,000	100,000	91,237	0	0
HOME Program Income	425,000	600,000	500,000	100,000	0
CDBG NSP Program Income	50,000	200,000	161,048	0	0
Interest Earnings	0	0	6,145	1,000	0
<b>Total</b>	<b>893,950</b>	<b>1,220,950</b>	<b>1,027,380</b>	<b>153,000</b>	<b>0</b>
<b>Total Resources</b>	<b>893,950</b>	<b>1,220,950</b>	<b>1,027,380</b>	<b>353,095</b>	<b>0</b>
<b>Expenditures</b>					
2018 WSFC HOME	262,000	262,000	210,000	59,145	0
2018 WSFC HOME Local Match	56,950	58,950	50,000	8,950	0
2018 Urgent Repair					
Program	100,000	100,000	91,237	0	0
HOME Program Income	425,000	405,000	315,000	285,000	0
CDBG NSP Program Income	50,000	200,000	161,048	0	0
<b>Total</b>	<b>893,950</b>	<b>1,025,950</b>	<b>827,285</b>	<b>353,095</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>195,000</b>	<b>200,095</b>	<b>0</b>	<b>0</b>

# 2020 HOUSING GRANT PROJECT ORDINANCE

FUND 246

This fund is used to account for new grants/projects that will begin in FY 2020.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,274</b>	<b>0</b>
<b>Revenues</b>					
2019 WSFC HOME	241,500	241,500	62,390	179,763	0
Municipalities	12,000	12,000	12,000	0	0
Transfer from General Fund	42,338	42,338	42,338	0	0
2019 Urgent Repair Program	100,000	100,000	100,000	0	0
2019 NCHFA ESFR 20	190,000	190,000	60,040	129,060	0
Interest Earnings	0	0	253	200	0
<b>Total</b>	<b>585,838</b>	<b>585,838</b>	<b>277,021</b>	<b>309,023</b>	<b>0</b>
<b>Total Resources</b>	<b>585,838</b>	<b>585,838</b>	<b>277,021</b>	<b>323,297</b>	<b>0</b>
<b>Expenditures</b>					
2019 WSFC HOME	241,500	241,500	62,390	180,216	0
2019 WSFC HOME Local Match	27,169	27,169	16,140	11,029	0
2019 County Local Match	27,169	27,169	24,177	2,992	0
2019 Urgent Repair Program	100,000	100,000	100,000	0	0
2019 NCHFA ESFR 20	190,000	190,000	60,040	129,060	0
<b>Total</b>	<b>585,838</b>	<b>585,838</b>	<b>262,747</b>	<b>323,297</b>	<b>0</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>14,274</b>	<b>0</b>	<b>0</b>

# 2021 HOUSING GRANT PROJECT ORDINANCE

FUND 247

This fund is used to account for new grants/projects that will begin in FY 2021.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,585</b>	<b>152,624</b>
<b>Revenues</b>					
2020 WSFC HOME	264,700	264,700	64,260	10,440	190,000
Municipalities	10,000	10,000	10,000	0	0
Transfer from General Fund	49,558	49,558	49,558	0	0
2020 Urgent Repair Program	100,000	100,000	9,800	90,200	0
Forsyth County IDA	28,182	28,182	28,182	0	0
CDBG Program Income	150,000	150,000	150,000	20,000	30,000
<b>Total</b>	<b>602,440</b>	<b>602,440</b>	<b>311,800</b>	<b>120,640</b>	<b>220,000</b>
<b>Total Resources</b>	<b>602,440</b>	<b>602,440</b>	<b>311,800</b>	<b>326,225</b>	<b>372,624</b>
<b>Expenditures</b>					
2020 WSFC HOME	264,700	264,700	64,260	10,440	190,000
2020 WSFC HOME Local Match	34,779	34,779	20,000	14,779	0
2020 County Local Match	24,779	24,779	12,155	10,000	2,624
2020 Urgent Repair Program	100,000	100,000	9,800	90,200	0
Forsyth County IDA	28,182	28,182	0	28,182	0
CDBG Program Income	150,000	150,000	0	20,000	180,000
<b>Total</b>	<b>602,440</b>	<b>602,440</b>	<b>106,215</b>	<b>173,601</b>	<b>372,624</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>205,585</b>	<b>152,624</b>	<b>0</b>

# 2022 HOUSING GRANT PROJECT ORDINANCE

## FUND

This fund is used to account for new grants/projects that will begin in FY 2022.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-21</u>	<u>ACTIVITY 2021-22</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,190</b>
<b>Revenues</b>					
2020 WSFC HOME	276,400	276,400	0	0	276,400
Municipalities	10,000	10,000	0	10,000	0
Transfer from General Fund	52,190	52,190	0	52,190	0
2020 Urgent Repair					
Program	114,000	114,000	0	50,000	64,000
2021 NCHFA ESFR	300,000	300,000	0	0	300,000
<b>Total</b>	<b>752,590</b>	<b>752,590</b>	<b>0</b>	<b>112,190</b>	<b>640,400</b>
<b>Total Resources</b>	<b>752,590</b>	<b>752,590</b>	<b>0</b>	<b>112,190</b>	<b>702,590</b>
<b>Expenditures</b>					
2021 WSFC HOME	276,400	276,400	0	0	276,400
2021 WSFC HOME Local Match	31,095	31,095	0	0	31,095
2021 County Local Match	31,095	31,095	0	0	31,095
2021 Urgent Repair					
Program	114,000	114,000	0	50,000	64,000
2021 NCHFA ESFR	300,000	300,000	0	0	300,000
<b>Total</b>	<b>752,590</b>	<b>752,590</b>	<b>0</b>	<b>50,000</b>	<b>702,590</b>
<b>Estimated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,190</b>	<b>0</b>



# Capital Projects Ordinances (CPO)

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This section accounts for all financial resources to be used for the acquisition or construction of major capital facilities. Listed below are brief descriptions for active Capital Project Ordinances previously approved. Following these are the detailed Capital Project Ordinances. The proposed Capital Improvement Program is in the next section.

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# 2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011  
 Amended: 3-9-2015, 9-14-2015, 9-28-2015, 12-21-15, 3-28-2016, 6-27-2016, 1-18-2018, 4-26-2018, 7-19-2018, 10-4-2018, 4-25-2019

Voter approved bonds from the November 2010 referendum to renovate or replace the Central Library, Kernersville Branch Library, & Clemmons Branch Library. The CPO has been amended to add other branch renovations through savings from the Central Library project.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	2,250,583	1,386,549
<b>Revenues</b>					
Interest Earnings	-	-	669,277	-	-
Special Gifts	-	394,089	456,919	-	-
RJ/MM Reynolds Foundation	-	-	50,000	-	-
Winston-Salem Foundation Grant	-	52,500	52,500	-	-
Transfer from General Fund	-	1,611,451	1,611,451	-	-
Transfer from 2008 PayGo CPO	240,000	240,000	240,000	-	-
Transfer from 2016 Pay-Go CPO	-	1,611,451	1,611,451	-	-
Bond Proceeds	40,000,000	40,000,000	34,000,000	-	-
Bond Premium	-	2,920,098	2,920,098	-	-
<b>Total</b>	<b>40,240,000</b>	<b>46,829,589</b>	<b>41,611,696</b>	-	-
<b>Total Resources</b>	<b>40,240,000</b>	<b>46,829,589</b>	<b>41,611,696</b>	<b>2,250,583</b>	<b>1,386,549</b>
<b>Expenditures</b>					
Library - Central	28,000,000	26,291,201	26,192,817	-	-
Library - Branches	12,000,000	-	-	-	-
Kernersville Branch Library	-	6,375,840	6,160,226	-	-
Clemmons Branch Library	-	6,667,824	5,736,959	864,034	-
Other Branches	-	711,724	465,655	-	-
Library Planning	240,000	240,000	235,420	-	-
Debt Issuance Costs	-	543,000	530,036	-	-
Transfer to General Fund	-	40,000	40,000	-	1,386,549
Library - NPR	-	5,960,000	-	-	-
<b>Total</b>	<b>40,240,000</b>	<b>46,829,589</b>	<b>39,361,113</b>	<b>864,034</b>	<b>1,386,549</b>
<b>Estimated Fund Balance</b>	-	-	<b>2,250,583</b>	<b>1,386,549</b>	-



## 2016 KALEIDEUM MUSEUM CPO

Fund 388 - Adopted: 6-27-2016  
Amended: 12-19-2016, 2-28-2019,  
10-10-2019, 1-16-2020

Accounts for funds to assist with the construction of a new family museum, facilitated by the merger of the Children's Museum of Winston-Salem and SciWorks, now known as Kaleideum. Funds will be used from the sale of various County-owned properties as well as \$2,500,000 previously set aside for a speculative building in the Union Cross Business Park. \$1,000,000 of funding provided by the State in the 2nd year of the 2015-2017 biennium budget through the NC Department of Natural and Cultural Resources. \$500,000 to be used for design and construction costs with the remaining \$500,000 used to design/purchase museum exhibits.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	5,082,604	12,919,236
<b>Revenues</b>					
NC Cult'rl Resources Museum Grant	-	1,000,000	1,000,000	-	-
City of Winston-Salem	-	2,000,000	-	2,000,000	-
Interest Earnings	-	100,000	254,857	-	-
Sale of Surplus Property	12,800,000	-	-	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	2,850,000	2,843,912	-	-
Special Gifts	340,000	-	-	-	-
Miscellaneous Income	700,000	200,000	-	-	-
Transfer from General Fund	2,500,000	2,500,000	2,500,000	9,800,000	-
Bond Proceeds	-	23,850,000	-	12,050,000	-
<b>Total</b>	<b>17,340,000</b>	<b>32,500,000</b>	<b>6,598,769</b>	<b>23,850,000</b>	-
<b>Total Resources</b>	<b>17,340,000</b>	<b>32,500,000</b>	<b>6,598,769</b>	<b>28,932,604</b>	<b>12,919,236</b>
<b>Expenditures</b>					
Kaleideum - Exhibit Design Costs	-	500,000	500,000	-	-
New Family Museum Construction	17,340,000	32,000,000	1,016,165	16,013,368	11,987,486
<b>Total</b>	<b>17,340,000</b>	<b>32,500,000</b>	<b>1,516,165</b>	<b>16,013,368</b>	<b>11,987,486</b>
<b>Estimated Fund Balance</b>	-	-	<b>5,082,604</b>	<b>12,919,236</b>	<b>931,750</b>

# 2016 2/3RDS BONDS CPO

Fund 389 - Adopted: 8-22-2016  
 Amended: 7-11-2016  
 10-18-2018

Accounts for lifecycle maintenance projects for the General Services Capital Repair & Maintenance Program and for the Parks System capital maintenance & repair projects & park system development projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>325,021</b>	<b>149,432</b>
<b>Revenues</b>					
Bond Proceeds	6,000,000	6,000,000	5,651,835	-	-
Bond Premium	-	-	348,558	-	-
Interest Earnings	-	-	110,909	-	-
Other Reimbursements	-	-	1,750	-	-
Transfer from 2009 Phillips Bldg CPO	-	701,621	701,621	-	-
<b>Total</b>	<b>6,000,000</b>	<b>6,701,621</b>	<b>6,814,673</b>	-	-
<b>Total Resources</b>	<b>6,000,000</b>	<b>6,701,621</b>	<b>6,814,673</b>	<b>325,021</b>	<b>149,432</b>
<b>Expenditures</b>					
Parks & Recreation Capital Mtnce	2,000,000	2,000,000	1,882,473	109,675	7,852
County Capital Mtnce/Repair	4,000,000	3,982,267	3,887,825	65,914	28,528
Transfer to 2009 Phillips Bldg CPO	-	719,354	719,354	-	-
Transfer to General Fund	-	-	-	-	113,052
<b>Total</b>	<b>6,000,000</b>	<b>6,701,621</b>	<b>6,489,652</b>	<b>175,589</b>	<b>149,432</b>
<b>Estimated Fund Balance</b>	-	-	<b>325,021</b>	<b>149,432</b>	-

# 2016 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 390 - Adopted: 8-22-2016  
Amended: 2-15-2018

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735m transferred annually from the General Fund. Appropriated \$1.735m in FY2017 & FY2018. In FY2019, a new issue of 2/3rds bonds will be appropriated into a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-20	ACTIVITY 2020-21	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>476,988</b>	-
<b>Revenues</b>					
Bond Proceeds	8,500,000	8,500,000	8,006,766	-	-
Bond Premium	-	-	493,790	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	217,477	-	-
<b>Total</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>12,188,033</b>	-	-
<b>Total Resources</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>12,188,033</b>	<b>476,988</b>	-
<b>Expenditures</b>					
Schools Capital Outlay	10,235,000	11,888,371	11,630,444	476,988	-
Debt Issuance Costs	-	-	-	-	-
Transfer to the Public School Building Capital Fund	-	81,629	80,601	-	-
Transfer to the General Fund	-	-	-	-	-
<b>Total</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>11,711,045</b>	<b>476,988</b>	-
<b>Estimated Fund Balance</b>	-	-	<b>476,988</b>	-	-

## 2016 SCHOOLS CPO

Fund 393 - Adopted: 12-19-2016  
 Amended: 4-24-2017, 8-31-2017,  
 10-12-2017, 1-18-2018, 4-12-2018,  
 4-26-2018, 5-24-2018, 11-15-2018,  
 12-6-2018, 6-27-2019, 2-27-2020,  
 4-2-2020, 12-3-2020, 12-17-2020,  
 4-15-2021

Bond referendum voter-approved in November 2016 for \$350,000,000. Various projects funded within these bonds. Project categories include Maintenance & Technology, Building Capital Projects, and Safety & Traffic projects at various sites.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	121,253,421	100,485,841
<b>Revenues</b>					
Bond Proceeds	350,000,000	350,000,000	254,706,056	-	74,049,546
Interest Earnings	813,953	813,953	3,286,758	-	600,000
Net Issue Premium	-	-	21,244,398	-	-
<b>Total</b>	<b>350,813,953</b>	<b>350,813,953</b>	<b>279,237,212</b>	<b>-</b>	<b>74,649,546</b>
<b>Total Resources</b>	<b>350,813,953</b>	<b>350,813,953</b>	<b>279,237,212</b>	<b>121,253,421</b>	<b>175,135,387</b>
<b>Expenditures</b>					
Debt Issuance Costs	813,953	813,953	572,099	60,464	181,391
Schools Capital Projets - Reserve	350,000,000	109,759,841	-	-	109,759,841
Maintenance & Technology Projects	-	45,800,000	33,469,957	3,082,511	9,247,532
Building Capital Projects	-	188,206,407	119,931,944	17,068,616	51,205,847
Safety & Traffic Projects	-	6,233,752	4,009,791	555,990	1,667,971
Transfer to General Fund	-	-	-	-	-
<b>Total</b>	<b>350,813,953</b>	<b>350,813,953</b>	<b>157,983,791</b>	<b>20,767,580</b>	<b>172,062,582</b>
<b>Estimated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>121,253,421</b>	<b>100,485,841</b>	<b>3,072,805</b>

# 2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016

Amended: 4-24-2017

11-30-2017, 2-27-2019

Bond referendum voter-approved in November 2016 for \$65,000,000. Projects include Phases 3 & 4 of the Oak Grove project, Learning Commons, Transportation Center Addition, and Aviation Center. Due to the timing of bond sales, Forsyth Tech will receive \$16,250,000 every other year beginning in 2017.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>40,241,804</b>	<b>36,484,496</b>
<b>Revenues</b>					
Bond Proceeds	65,000,000	65,000,000	48,492,186	-	12,437,879
Interest Earnings	151,163	151,163	1,064,452	-	-
Net Issue Premium	-	-	4,069,935	-	-
<b>Total</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>53,626,573</b>	-	<b>12,437,879</b>
<b>Total Resources*</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>53,626,573</b>	<b>40,241,804</b>	<b>48,922,375</b>
<b>Expenditures</b>					
Debt Issuance Costs	151,163	151,163	77,423	7,308	73,740
Oak Grove Phases 3 and 4	-	9,500,000	348,500	3,750,000	16,901,500
Learning Commons	-	-	-	-	21,000,000
Transportation Center Addition	-	6,400,000	-	-	6,400,000
Aviation Center	-	16,600,000	12,958,846	-	3,641,154
Budget Reserve	65,000,000	32,500,000	-	-	-
Transfer to General Fund	-	-	-	-	905,981
<b>Total*</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>13,384,769</b>	<b>3,757,308</b>	<b>48,922,375</b>
<b>Estimated Fund Balance</b>	-	-	<b>40,241,804</b>	<b>36,484,496</b>	-

**\* Note:** These totals do not reflect \$5,000,000 in NC Connect Bonds received by Forsyth Technical Community College and flow through the Community College's budget.

# 2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

Voter approved bonds for \$15 million approved bonds in the November 2016 Referendum. Bonds issued in increments of \$3.75 million every other year - 2017, 2019, 2021, and 2023. Bond funds will be used to make improvements at Tanglewood Golf Course Improvements, clubhouse improvements, roadway access improvements at Tanglewood Park, replace playground equipment at various parks, prepare a Horizons Park Master Plan, infrastructure improvements at Horizons Park, new Multi-use Agriculture Event Center, and a greenway project for Triad Park.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	9,403,190	9,403,190
<b>Revenues</b>					
Bond Proceeds	15,000,000	15,000,000	13,801,757	-	-
Interest Earnings	34,884	34,884	159,278	-	-
Net Issue Premium	-	-	1,212,598	-	-
<b>Total</b>	<b>15,034,884</b>	<b>15,034,884</b>	<b>15,173,633</b>	-	-
<b>Total Resources</b>	<b>15,034,884</b>	<b>15,034,884</b>	<b>15,173,633</b>	<b>9,403,190</b>	<b>9,403,190</b>
<b>Expenditures</b>					
Debt Issuance Costs	34,884	34,884	19,553	-	15,331
Parks and Recreation Project Costs	3,750,000				
Parks Facilities Budget Reserve	11,250,000	-	-	-	-
Architectural & Engineering Design	-	775,000	200,755	-	535,669
Union Cross Playground	-	150,000	120,481	-	-
Walkertown Playground	-	150,000	143,686	-	-
421 River Park Playground	-	50,000	86,185	-	-
Tanglewood Golf Upgrades	-	2,625,000	2,404,832	-	-
Tanglewood Roadway Improvement	-	1,050,000	1,053,860	-	-
Tanglewood Multi-Use Trail	-	900,000	938,576	-	-
Tanglewood Par 3 Greens	-	625,000	287,242	-	-
Horizon's Playground	-	150,000	145,613	-	-
CG Hill Playground	-	150,000	203,433	-	-
Joanie Moser Park	-	150,000	166,227	-	-
Tanglewood Clubhouse	-	1,440,000	-	-	1,440,000
Triad Park - Greenway	-	300,000	-	-	300,000
Horizons Park Master Plan Phase 1	-	2,000,000	-	-	2,000,000
Multi-Use Agricultural Event Center	-	4,485,000	-	-	4,485,000
Transfer to General Fund	-	-	-	-	627,190
<b>Total</b>	<b>15,034,884</b>	<b>15,034,884</b>	<b>5,770,443</b>	-	<b>9,403,190</b>
<b>Estimated Fund Balance</b>	-	-	<b>9,403,190</b>	<b>9,403,190</b>	-

# 2017 COURT FACILITIES CPO

Fund 396 - Adopted: 03-13-2017  
 Amended 4-12-2018  
 12-20-2018, 4-16-2020

Accounts for funding of renovation or replacement of existing Forsyth County Court facility. \$5 million in 2/3rds bonds issued in March 2017 for the purpose of providing funds, together with any other available funds, for acquiring, constructing, expanding, improving, renovating, and equipping courthouse buildings and facilities, including without limitation, the acquisition of related land and rights of way in Forsyth County. The Board of Commissioners has approved moving forward with a two-building option for the new court facilities which will be located adjacent to the Government Center.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>80,351,385</b>	<b>14,070,135</b>
<b>Revenues</b>					
Bond Proceeds	5,000,000	115,915,200	102,150,000	-	-
Installment Purchase	-	-	8,187,675	-	-
Interest Earnings	-	101,000	168,873	-	-
Net Issue Premium	-	-	290,465	-	-
<b>Total</b>	<b>5,000,000</b>	<b>116,016,200</b>	<b>110,797,013</b>	-	-
<b>Total Resources</b>	<b>5,000,000</b>	<b>116,016,200</b>	<b>110,797,013</b>	<b>80,351,385</b>	<b>14,070,135</b>
<b>Expenditures</b>					
Debt Issuance Costs	-	101,000	99,794	-	-
Design/Architect/Engineering/Land	-	-	30,345,834	66,281,250	14,070,135
Transfer to General Fund	-	-	-	-	-
Capital Outlay - B/O	5,000,000	115,915,200	-	-	-
<b>Total</b>	<b>5,000,000</b>	<b>116,016,200</b>	<b>30,445,628</b>	<b>66,281,250</b>	<b>14,070,135</b>
<b>Estimated Fund Balance</b>	-	-	<b>80,351,385</b>	<b>14,070,135</b>	-

## 2017 TANGLEWOOD BUSINESS PARK CPO

Fund 397 - Adopted: 3-27-2017  
 Amended: 1-18-2018, 4-26-2018  
 5-10-2018, 7-25-2019

Funds to assist in the development of the Forsyth County Tanglewood Business Park located in western Forsyth County. Funds include grant dollars from the Golden LEAF Foundation, City/County Utilities - out of county utilities services dollars, and sale of business park property to investors. Funds will be used to assist with developing the infrastructure on County-owned property at Idols Road for business development.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2020-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>1,635,437</b>	<b>1,052,394</b>
<b>Revenues</b>					
Golden Leaf Foundation Grant	100,000	100,000	-	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	399,500	-	-
Interest Earnings	-	-	99,859	-	-
Borrowing Proceeds	-	4,473,300	3,869,749	603,551	-
Transfer from General Fund	-	1,400,000	1,400,000	-	-
<b>Total</b>	<b>1,189,500</b>	<b>7,062,800</b>	<b>6,459,108</b>	<b>603,551</b>	-
<b>Total Resources</b>	<b>1,189,500</b>	<b>7,062,800</b>	<b>6,459,108</b>	<b>2,238,988</b>	<b>1,052,394</b>
<b>Expenditures</b>					
Tanglewood Business Park	790,000	6,553,300	4,314,171	1,186,594	1,052,394
Beaufurn	-	509,500	509,500	-	-
Budget Reserve	399,500	-	-	-	-
Transfer to the General Fund	-	-	-	-	-
<b>Total</b>	<b>1,189,500</b>	<b>7,062,800</b>	<b>4,823,671</b>	<b>1,186,594</b>	<b>1,052,394</b>
<b>Estimated Fund Balance</b>	-	-	<b>1,635,437</b>	<b>1,052,394</b>	-



## 2018 MOTIVE EQUIPMENT REPLACEMENT CPO

Fund 398 - Adopted: 7-19-2018

Amended: 11-15-2018

3-14-2019, 8-8-2019

9-26-2019, 12-19-2019

4-16-2020

Multi-year project ordinance to account for the replacement of County-owned vehicles. Funded annually with a Transfer from the General Fund as well as payments for law enforcement services, the sale of surplus property, and insurance proceeds. The Motive Equipment CPOs close every two years and residual funds are transferred to a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	-	-
<b>Revenues</b>					
Transfer from General Fund	1,230,000	2,568,500	2,568,500	-	-
Sale of Vehicles	60,000	66,525	66,525	-	-
Charges for Services	105,200	280,094	284,913	-	-
Transfer from 2016 Motive Equipment Replacement CPO	992,151	929,109	930,390	-	-
Claim Proceeds	-	100,613	34,643	-	-
Insurance	-	-	91,305	-	-
Interest Earnings	-	15,567	15,979	-	-
<b>Total</b>	<b>2,387,351</b>	<b>3,960,408</b>	<b>3,992,255</b>	-	-
<b>Total Resources</b>	<b>2,387,351</b>	<b>3,960,408</b>	<b>3,992,255</b>	-	-
<b>Expenditures</b>					
Not Project Related	60,000	-	-	-	-
Non-Emergency Vehicles	248,926	356,653	356,653	-	-
Emergency Vehicles-Animal Services	68,620	175,405	154,328	-	-
Emergency Vehicles - Emergency Services	926,775	1,353,409	1,353,409	-	-
Emergency Vehicles - Sheriff	977,830	1,546,229	1,566,029	-	-
Reserve for Sheriff	105,200	-	-	-	-
Equipment	-	10,414	10,414	-	-
Transfer to General Fund	-	98,650	131,774	-	-
Transfer to 2020 Motive Equipment Replacement CPO	-	419,648	419,648	-	-
<b>Total</b>	<b>2,387,351</b>	<b>3,960,408</b>	<b>3,992,255</b>	-	-
<b>Estimated Fund Balance</b>	-	-	-	-	-

# 2018 2/3RDS BONDS CPO

Fund 330 - Adopted: 8-2-2018

Accounts for lifecycle maintenance projects for the General Services Capital Repair and Maintenance Program and for the Parks System capital maintenance and repair and park system development projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>3,134,980</b>	<b>2,157,233</b>
<b>Revenues</b>					
Bond Proceeds	4,000,000	4,000,000	3,669,528	-	-
Interest Earnings	-	-	79,553	-	-
Net Issue Premium	-	-	348,222	-	-
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,097,303</b>	-	-
<b>Total Resources</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,097,303</b>	<b>3,134,980</b>	<b>2,157,233</b>
<b>Expenditures</b>					
County Capital Maintenance/Repair	2,000,000	2,000,000	286,948	544,811	1,168,241
Parks Capital Maintenance	2,000,000	2,000,000	675,375	432,936	891,689
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>962,323</b>	<b>977,747</b>	<b>2,059,930</b>
<b>Estimated Fund Balance</b>	-	-	<b>3,134,980</b>	<b>2,157,233</b>	<b>97,303</b>

# 2018 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 331 - Adopted: 8-2-2018

Amended: 12-5-2019

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735 million transferred annually from the General Fund.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>2,074,382</b>	<b>220,359</b>
<b>Revenues</b>					
Bond Proceeds	8,500,000	8,500,000	7,797,747	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	182,640	-	-
Net Issue Premium	-	-	739,972	-	-
<b>Total</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>12,190,359</b>	-	-
<b>Total Resources</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>12,190,359</b>	<b>2,074,382</b>	<b>220,359</b>
<b>Expenditures</b>					
Schools Capital Outlay	10,235,000	11,970,000	10,115,977	1,854,023	220,359
<b>Total</b>	<b>10,235,000</b>	<b>11,970,000</b>	<b>10,115,977</b>	<b>1,854,023</b>	<b>220,359</b>
<b>Estimated Fund Balance</b>	-	-	<b>2,074,382</b>	<b>220,359</b>	-

# 2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 332 - Adopted: 8-2-2018  
Amended 4-25-2019

Funding for various Community College life cycle maintenance projects including HVAC systems, paving, boilers, flooring, windows, or roofs. The Capital Maintenance program is funded every other year at \$2.3 million.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	419,275	50,456
<b>Revenues</b>					
Bond Proceeds	2,300,000	2,300,000	2,109,979	-	-
Interest Earnings	-	-	40,249	-	-
Net Issue Premium	-	-	200,228	-	-
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,350,456</b>	-	-
<b>Total Resources</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,350,456</b>	<b>419,275</b>	<b>50,456</b>
<b>Expenditures</b>					
FTCC Capital Projects	2,300,000	2,300,000	1,931,181	368,819	-
Transfer to General Fund	-	-	-	-	50,456
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>1,931,181</b>	<b>368,819</b>	<b>50,456</b>
<b>Estimated Fund Balance</b>	-	-	<b>419,275</b>	<b>50,456</b>	-

## 2018 PAY-GO CPO

Fund 334 - Adopted: 12-20-2018  
Amended: 3-14-2019, 4-25-19, 8-8-19,  
11-14-19, 12-19-19, 11-12-20

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The actual available Pay-Go from the year ending June 30, 2018 was \$13,182,632, however, \$4.5 million was appropriated to the 2018 First and Chestnut Parking CPO. The remaining funds were allocated for projects listed below.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>1,213,306</b>	<b>507,738</b>
<b>Revenues</b>					
Interest Earnings	-	151,460	246,486	-	-
Transfer from General Fund	8,682,632	10,782,632	10,782,632	-	-
Transfer from 2016 Pay-go CPO	-	881,871	881,871	-	-
<b>Total</b>	<b>8,682,632</b>	<b>11,815,963</b>	<b>11,910,989</b>	-	-
<b>Total Resources</b>	<b>8,682,632</b>	<b>11,815,963</b>	<b>11,910,989</b>	<b>1,213,306</b>	<b>507,738</b>
<b>Expenditures</b>					
Elections Equipment	750,000	1,631,871	1,623,776	-	-
Capital Repair Projects - Smith Reynolds Airport	1,150,000	1,150,000	39,815	705,568	404,617
Radio System Replacement	4,282,632	-	-	-	-
Budget Reserve for Parking Deck and Other Needs	2,500,000	-	-	-	-
Transfer to General Fund	-	1,738,510	1,738,510	-	103,121
Transfer to Emergency Telephone Fund	-	173,818	173,818	-	-
Transfer to 2019 Pay-Go CPO	-	839,132	839,132	-	-
Transfer to 2020 Radio System Upgrade CPO	-	6,282,632	6,282,632	-	-
<b>Total</b>	<b>8,682,632</b>	<b>11,815,963</b>	<b>10,697,683</b>	<b>705,568</b>	<b>507,738</b>
<b>Estimated Fund Balance</b>	-	-	<b>1,213,306</b>	<b>507,738</b>	-

# 2018 FIRST AND CHESTNUT PARKING CPO

Fund 335 - Adopted: 12-20-2018

Accounts for funding of parking facility to be built on the corner of First Street and Chestnut Street in Winston-Salem, NC to support the new two-building court facility approved by the Board of Commissioners.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	762,619	-
<b>Revenues</b>					
Bond Proceeds	8,500,000	8,500,000	7,797,747		
Transfer from General Fund	4,500,000	4,500,000	4,500,000	-	-
Interest Earnings	-	-	223,772		
Net Issue Premium	-	-	739,972		
<b>Total</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,261,491</b>	-	-
<b>Total Resources</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,261,491</b>	<b>762,619</b>	-
<b>Expenditures</b>					
Capital Outlay	13,000,000	13,000,000	12,498,872	-	-
Transfer to General Fund	-	-	-	762,619	-
<b>Total</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>12,498,872</b>	<b>762,619</b>	-
<b>Estimated Fund Balance</b>	-	-	<b>762,619</b>	-	-

## 2018 SMITH REYNOLDS AIRPORT CPO

Fund 333 - Adopted: 12-20-2018

Amended: 9-12-2019

On November 1, 2018, the Forsyth County Board of Commissioners approved a resolution establishing the County as the owner and operator of Smith Reynolds Airport and formed the Smith Reynolds Airport Board to assist in the governance and operation of the airport, effective January 1, 2019. This Capital Projects Ordinance was established to account for capital projects at the airport and it is funded through a transfer from the General Fund and other revenue from the Federal Aviation Administration and the North Carolina Department of Transportation.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>137,300</b>	<b>30,044,235</b>
<b>Revenues</b>					
NC Department of Transportation	8,825,000	40,330,040	-	7,000,000	33,330,040
Federal Aviation Administration	729,000	13,163,200	1,080,781	6,344,219	5,738,200
Interest Earnings	-	-	3,918	-	-
Transfer from General Fund	326,000	3,632,580	326,000	825,000	2,481,580
Bond Proceeds	-	17,000,000	-	17,000,000	-
<b>Total</b>	<b>9,880,000</b>	<b>74,125,820</b>	<b>1,410,699</b>	<b>31,169,219</b>	<b>41,549,820</b>
<b>Total Resources</b>	<b>9,880,000</b>	<b>74,125,820</b>	<b>1,410,699</b>	<b>31,306,519</b>	<b>71,594,055</b>
<b>Expenditures</b>					
Runway 15-33 Improvements	2,125,000	2,250,000	32,551	54,601	2,162,848
Terminal Ramp, Runway 4-22	200,000	205,600	204,204	-	-
Taxiway Lima and Ramp	6,200,000	14,550,000	173,148	161,723	14,215,129
Taxiway Quebec	550,000	26,550,000	425,319	194,383	25,930,298
Terminal Area Improvements	550,000	21,500,000	-	550,000	20,950,000
4001 North Liberty Street Improvements	195,000	-	-	195,000	-
Terminal Fencing	60,000	70,220	62,221	-	-
Airfield Drainage Improvements	-	500,000	46,783	20,776	432,441
Runway 15-33 Rehabilitation	-	8,500,000	329,173	85,801	8,085,026
<b>Total</b>	<b>9,880,000</b>	<b>74,125,820</b>	<b>1,273,399</b>	<b>1,262,284</b>	<b>71,775,742</b>
<b>Estimated Fund Balance</b>	-	-	<b>137,300</b>	<b>30,044,235</b>	<b>(181,687)</b>

## 2019 PAY-Go CPO

Fund 336 - Adopted: 1-16-2020  
Amended: 1-21-21, 4-15-21, 5-6-21

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2019 Pay-Go CPO includes \$5,841,610 that were available as of June 30, 2019 and additional funds from the closeout of projects in the 2016 Pay-Go CPO and the 2018 Pay-Go CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>10,937,738</b>	<b>4,772,323</b>
<b>Revenues</b>					
Transfer from General Fund	5,841,610	5,841,610	5,841,610	-	-
Transfer from 2016 Pay-go CPO	839,450	839,450	839,450	-	-
Transfer from 2018 Pay-go CPO	839,132	839,132	839,132	-	-
Transfer from 2020 Pay-go CPO	-	3,465,223	3,465,223	-	-
Interest Earnings	-	-	37,323	-	-
<b>Total</b>	<b>7,520,192</b>	<b>10,985,415</b>	<b>11,022,738</b>	-	-
<b>Total Resources</b>	<b>7,520,192</b>	<b>10,985,415</b>	<b>11,022,738</b>	<b>10,937,738</b>	<b>4,772,323</b>
<b>Expenditures</b>					
Enterprise Resource Planning System	3,000,000	4,500,000	85,000	4,240,000	175,000
Budget Reserve for U.S. EDA Grant for Smith Reynolds Airport	1,925,415	1,925,415	-	1,617,338	-
Tanglewood Clubhouse	2,594,777	4,560,000	-	-	4,560,000
Transfer to the General Fund	-	-	-	308,077	37,323
<b>Total</b>	<b>7,520,192</b>	<b>10,985,415</b>	<b>85,000</b>	<b>6,165,415</b>	<b>4,772,323</b>
<b>Estimated Fund Balance</b>	-	-	<b>10,937,738</b>	<b>4,772,323</b>	-



# 2020 2/3RDS BONDS CPO

Fund 330 - Adopted: 8-6-2020

Accounts for lifecycle maintenance projects for the General Services Capital Repair and Maintenance Program and for the Parks System capital maintenance and repair and park system development projects.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	4,001,175	2,957,730
<b>Revenues</b>					
Bond Proceeds	4,000,000	4,000,000	3,531,081	-	-
Interest Earnings	-	-	3	-	-
Net Issue Premium	-	-	470,091	-	-
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,001,175</b>	-	-
<b>Total Resources</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,001,175</b>	<b>4,001,175</b>	<b>2,957,730</b>
<b>Expenditures</b>					
County Capital Maintenance/Repair	2,000,000	2,000,000	-	1,000,000	1,000,000
Parks Capital Maintenance	2,000,000	2,000,000	-	43,445	1,956,555
Transfer to the General Fund	-	-	-	-	1,175
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	-	<b>1,043,445</b>	<b>2,957,730</b>
<b>Estimated Fund Balance</b>	-	-	<b>4,001,175</b>	<b>2,957,730</b>	-

# 2020 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 338 - Adopted: 8-6-2020

Amended: 12-3-2020

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735 million transferred annually from the General Fund.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	9,569,980	2,601
<b>Revenues</b>					
Bond Proceeds	8,500,000	8,500,000	7,503,547	-	-
Transfer from the General Fund	1,735,000	1,735,000	1,735,000	1,735,000	-
Interest Earnings	-	-	111	-	-
Net Issue Premium	-	-	998,943	-	-
<b>Total</b>	<b>10,235,000</b>	<b>10,235,000</b>	<b>10,237,601</b>	<b>1,735,000</b>	-
<b>Total Resources</b>	<b>10,235,000</b>	<b>10,235,000</b>	<b>10,237,601</b>	<b>11,304,980</b>	<b>2,601</b>
<b>Expenditures</b>					
Schools Capital Outlay	10,235,000	10,235,000	667,621	11,302,379	-
Transfer to the General Fund	-	-	-	-	2,601
<b>Total</b>	<b>10,235,000</b>	<b>10,235,000</b>	<b>667,621</b>	<b>11,302,379</b>	<b>2,601</b>
<b>Estimated Fund Balance</b>	-	-	<b>9,569,980</b>	<b>2,601</b>	-

# 2020 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 339 - Adopted: 8-6-2020  
Amended 3-4-2021

Funding for various Community College life cycle maintenance projects including HVAC systems, paving, boilers, flooring, windows, or roofs. The Capital Maintenance program is funded every other year at \$2.3 million.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	2,300,676	1,150,676
<b>Revenues</b>					
Bond Proceeds	2,300,000	2,300,000	2,030,372	-	-
Interest Earnings	-	-	2	-	-
Net Issue Premium	-	-	270,302	-	-
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,676</b>	-	-
<b>Total Resources</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>2,300,676</b>	<b>2,300,676</b>	<b>1,150,676</b>
<b>Expenditures</b>					
FTCC Capital Projects	2,300,000	2,300,000	-	1,150,000	1,150,000
Transfer to General Fund	-	-	-	-	676
<b>Total</b>	<b>2,300,000</b>	<b>2,300,000</b>	-	<b>1,150,000</b>	<b>1,150,676</b>
<b>Estimated Fund Balance</b>	-	-	<b>2,300,676</b>	<b>1,150,676</b>	-

# 2020 RADIO SYSTEM UPGRADE CPO

Fund 340 - Adopted: 11-12-2020

Amended: 12-17-2020

Accounts for funding of renovation or replacement of existing Forsyth County Court facility. \$5 million in 2/3rds bonds issued in March 2017 for the purpose of providing funds, together with any other available funds, for acquiring, constructing, expanding, improving, renovating, and equipping courthouse buildings and facilities, including without limitation, the acquisition of related land and rights of way in Forsyth County. The Board of Commissioners has approved moving forward with a two-building option for the new court facilities which will be located adjacent to the Government Center.

	<u>ORIGINAL BUDGET</u>	<u>CURRENT BUDGET</u>	<u>ESTIMATE</u>		
			<u>TOTALS AT 6-30-21</u>	<u>ACTIVITY 2021-22</u>	<u>FUTURE ACTIVITY</u>
<b>Opening Balance</b>	-	-	-	<b>9,121,494</b>	<b>4,487,105</b>
<b>Revenues</b>					
Transfer from the General Fund	188,455	2,905,823	2,892,023	-	-
Transfer from 2018 Pay-Go CPO	6,282,632	6,282,632	6,282,632	-	-
Interest Earnings	-	-	905	-	-
<b>Total</b>	<b>6,471,087</b>	<b>9,188,455</b>	<b>9,175,560</b>	-	-
<b>Total Resources</b>	<b>6,471,087</b>	<b>9,188,455</b>	<b>9,175,560</b>	<b>9,121,494</b>	<b>4,487,105</b>
<b>Expenditures</b>					
Personal Services	13,800	-	-	-	-
Other Purchased Services	174,655	188,455	54,066	134,389	-
Capital Outlay - B/O	6,282,632	9,000,000	-	4,500,000	4,487,105
<b>Total</b>	<b>6,471,087</b>	<b>9,188,455</b>	<b>54,066</b>	<b>4,634,389</b>	<b>4,487,105</b>
<b>Estimated Fund Balance</b>	-	-	<b>9,121,494</b>	<b>4,487,105</b>	-

## 2020 PAY-GO CPO

Fund 341 - Adopted: 12-17-2020

Amended: 1-21-2021

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The results of the Fiscal Year 2019-2020 year-end audit revealed \$18,123,285 in available funds for Pay-Go projects. The 2020 Pay-Go CPO included \$15,405,917 of these funds. The other \$2,717,368 were appropriated to the 2020 Radio System Upgrade CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>8,168,795</b>	<b>5,000,876</b>
<b>Revenues</b>					
Transfer from General Fund	15,405,917	15,405,917	15,405,917	-	-
Interest Earnings	-	-	876	-	-
<b>Total</b>	<b>15,405,917</b>	<b>15,405,917</b>	<b>15,406,793</b>	-	-
<b>Total Resources</b>	<b>15,405,917</b>	<b>15,405,917</b>	<b>15,406,793</b>	<b>8,168,795</b>	<b>5,000,876</b>
<b>Expenditures</b>					
Enterprise Resource Planning System	1,500,000	-	-	-	-
Tanglewood Clubhouse	1,965,223	-	-	-	-
EMS Defibrillator Replacement	642,775	642,775	642,775	-	-
PSC Upfit for Co-located 911/WSPD	1,100,000	1,100,000	-	-	1,100,000
Enhanced Funding for EMS Rolling Stock	630,000	-	-	-	-
Capital Projects Related to Merged/Co-located Operations with WSFCS	900,000	900,000	-	-	900,000
Belews Lake Phase I	2,000,000	2,000,000	-	-	2,000,000
COVID-19 Response	2,000,000	-	-	-	-
Sustainable Energy	600,000	-	-	-	-
Economic Development Reserve	1,000,000	-	-	-	-
Public Health Facility Renovation	1,000,000	1,000,000	-	-	1,000,000
Debt Avoidance-Kaldeideum/Airport	2,067,919	2,667,919	-	2,667,919	-
WSFCS Ventilation Improvements	-	500,000	-	500,000	-
Transfer to the General Fund	-	2,500,000	2,500,000	-	876
Transfer to 2019 Pay-Go CPO	-	3,465,223	3,465,223	-	-
Transfer to 2020 Motor Vehicle and Mobile Equipment Replacement CPO	-	630,000	630,000	-	-
<b>Total</b>	<b>15,405,917</b>	<b>15,405,917</b>	<b>7,237,998</b>	<b>3,167,919</b>	<b>5,000,876</b>
<b>Estimated Fund Balance</b>	-	-	<b>8,168,795</b>	<b>5,000,876</b>	-

## 2020 MOTOR VEHICLES AND MOBILE EQUIPMENT REPLACEMENT CPO

Fund 399 - Adopted: 8-6-2020  
Amended: 8-27-2020, 1-21-2021,  
2-4-2021, 4-15-2021

Multi-year project ordinance to account for the replacement of County-owned vehicles. Funded annually with a Transfer from the General Fund as well as payments for law enforcement services, the sale of surplus property, and insurance proceeds. The Motive Equipment CPOs close every two years and residual funds are transferred to a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-21	ACTIVITY 2021-22	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	1,733,721	2,388,904
<b>Revenues</b>					
Sale of Vehicles	60,000	60,000	87,994	-	-
Charges for Services	96,400	96,400	165,014	-	-
Claim Proceeds	28,963	38,213	8,225	-	-
Insurance	-	21,459	11,931	-	-
Interest Earnings	-	-	753	-	-
Transfer from General Fund	1,450,000	1,575,476	1,575,476	1,600,000	-
Transfer from 2018 Motive Equipment Replacement CPO	419,648	419,648	419,648	-	-
Transfer from 2020 Pay-Go CPO	-	630,000	630,000	-	-
<b>Total</b>	<b>2,055,011</b>	<b>2,841,196</b>	<b>2,899,041</b>	<b>1,600,000</b>	<b>-</b>
<b>Total Resources</b>	<b>2,055,011</b>	<b>2,841,196</b>	<b>2,899,041</b>	<b>3,333,721</b>	<b>2,388,904</b>
<b>Expenditures</b>					
Not Project Related	60,000	60,000	-	-	60,000
Non-Emergency Vehicles	305,265	306,290	327,579	15,000	-
Emergency Vehicles-Animal Services	113,747	126,504	93,533	-	-
Emergency Vehicles - Emergency Services	813,000	1,443,951	460,409	446,799	536,743
Emergency Vehicles - Sheriff	547,849	689,301	165,049	483,018	-
Reserve for Sheriff	96,400	96,400	-	-	-
Equipment	-	-	-	-	-
Transfer to General Fund	118,750	118,750	118,750	-	-
<b>Total</b>	<b>2,055,011</b>	<b>2,841,196</b>	<b>1,165,320</b>	<b>944,817</b>	<b>596,743</b>
<b>Estimated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,733,721</b>	<b>2,388,904</b>	<b>1,792,161</b>

# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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### Introduction

The Forsyth County Major Capital Improvements Program (CIP) represents a multiyear forecast of the County's capital needs. The CIP not only identifies capital projects but also the financing required for the projects and their impact on the operating budget. The County prepares a five-year CIP to function as a planning tool for capital improvements. The schedule of projects beyond the first year is subject to adjustments upon annual review by County staff and the Board of Commissioners. Future forecasts in the CIP serve the County by helping plan for capital repairs, replacements, and acquisitions which aids in financial planning to ensure the County's fiscal health and credit. Capital projects differ from annual operating expenses because they involve large dollar amounts, often require special financing, typically occur at irregular intervals, and involve the development of assets expected to last more than five years.

The County's CIP serves as a guide for the maintenance and acquisition of capital assets. It is an important management tool as it evaluates the effects of large capital costs on the County's operating budget and financial standing in terms of debt burden and capacity. The CIP is the result of an ongoing process by County officials to assess the need for major capital expenditures, to determine the feasibility of funding these projects and to establish an orderly plan for financing and implementing these projects to remain in compliance with Commissioner established financial policies. The entire CIP is not an adopted budget. Only the first year of the CIP (FY2021-2022) will become a part of the County's annual budget document if approved. Additionally, the CIP is not a static planning tool as it is evaluated annually and adjusted according to the County's goals and financial considerations.

### Policies and Financial Strategies

The CIP helps the County manage capital expenditures to meet the following goals:

1. Eliminate hazards and risks to public health and safety
2. Promote economic development
3. Improve service effectiveness and efficiency
4. Maintain financial stability.

To achieve these goals, the following policies and financial strategies guide County staff in CIP development:

1. A capital project is a physical asset with an initial cost greater than \$100,000 and a projected useful life greater than five-years or a non-recurring operating expenditure greater than \$50,000 directly related to service delivery. Capital assets may include infrastructure, buildings, vehicles, or information technology equipment and software. Planning and design costs associated with the request should be included in the projected costs when applicable.
2. Similar projects costing less than \$100,000 should not be lumped together to form a single project greater than \$100,000. Such smaller projects should be requested and/or included in the upcoming budget.
3. The term of any County debt issue should not exceed the useful life of the asset for which the debt is issued.
4. The capital program recognizes the borrowing limitation of the County to maintain fiscal stability including a AAA rating from rating agencies.
5. Requesting departments will search for all possible outside funding sources for CIP projects to offset County debt, including grants, private-partnerships, and intergovernmental agreements.
6. A financial analysis will accompany the CIP to illustrate the County's capacity to repay debt and identify the impact on financial indicators.
7. The County will attempt to use pay-as-you-go financing for assets with costs less than \$150,000.

### Financing Options

The following is a list of financing options available to the County for consideration when funding the Forsyth County CIP. Included are the assumptions used in deciding on which funding option to use for a project.

- **Long-term Financing** - includes General Obligation Bonds, 2/3rds Bonds, Limited Obligation Bonds (LOBS)
  - *General Obligation Bonds* - used for projects when voter approval is sought.

## 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

### FORSYTH COUNTY, NORTH CAROLINA

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- This type of financing is generally used to fund projects for the public school system or community college;
- G.O. bonds require voter approval because the debt is secured by the taxing power of the County; and
- Typically have the lowest interest rates and twenty-year terms.
- *2/3rds Bonds* - a type of general obligation bond
  - Does not require voter approval; but
  - Can only be used when debt is reduced (principal only) from one year to the next.
- *Limited Obligation Bonds (LOBS)* - used for essential projects where the project itself secures the financing.
  - A type of Installment Purchase Agreement;
  - Can either be short-term or long-term; and
  - Presents the best option for most of the County's current capital needs.
- **Short-term Financing** - includes Lease Purchase or Short-term direct borrowing. Forsyth County has traditionally limited total short-term financing in a given year to less than \$1.5 million. Typically this type of financing is:
  - For terms of five (5) years or less; and
  - Used for capital items which typically exceed \$100,000 and have a relatively short useful life.
- **Pay-Go Financing** - the use of current income or fund balance (savings).
  - Assigned capital funds represent money set aside each fiscal year for capital projects;
  - General Statute 159-18 allows counties to establish capital project funds for any capital purpose. However, once a capital project fund (Board adopted Pay-Go Plan) is established, funding is allowed according to the Pay-Go Plan;
  - Historically used for capital items which cost less than \$100,000. However, Forsyth County has used pay-as-you-go to fund up-fits to the Public Safety Center (\$2 million), additional funding for library projects (\$1.6 million), and voting equipment (\$1.6 million);
  - Forsyth County's fund balance policy commits any excess of fund balance over 14% of the County's expenditures for capital projects; and
  - There is no debt associated with this funding.
- **Sale or Exchange of Assets** - use the sale of assets towards replacing that asset, or other needs, if deemed appropriate.
- **Other Participating Governments** - use where other governments have provided restricted funds to help fund any project.
- **Donations/Gifts** - normally any donor or grantor specifies the uses for the donation.
- **Certificates of Participation** - a type of installment purchase agreement
  - Typically have higher interest rates than GO bonds;
  - Debt is secured funds resulting from the project being financed and not the "full faith and credit" of the government; and
  - Typically financed for ten- to twenty-year terms.

### The Proposed Plan

The Plan contained herein is not an approved Plan. Final approval of any plan or project is subject to subsequent action by the Board of Commissioners. Some of the projects contemplated in this plan require long-term financing. On April 27, 2015, the Board of Commissioners amended its formal debt policy for the County to limit annual debt service to a raw 18% of the annual appropriations as shown in the budget ordinance. This simpler computation quickly allows the casual observer to see when debt capacity is getting near.



# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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The Capital Improvement Plan as shown in the following pages attempts to adhere to this policy; however, a caveat to the debt policy is that the percentage is a function of numerator over denominator, therefore if the annually adopted budgets do not grow at least by the amounts shown in the Future Budget Projections, so that the denominator increases, there will be decisions to make on which projects are funded first.

Fiscal Year	2022	2023	2024	2025	2026	2027
Existing + Proposed CIP	18.0%	17.4%	17.8%	17.2%	16.8%	16.0%

The CIP is reviewed by the Commissioners periodically at briefing sessions, winter workshops, and the adoption of the annual budget.

The CIP consists of the following Sections:

- 1) *Summary of All Projects Considered* - this section provides a summary of the capital improvement plan in table form. It outlines all of the projects requested by departments. The summary presents the estimated capital costs for each project by department, whether the project is in the proposed plan period, and whether or not a debt leveling plan would be recommended.
- 2) *Proposed Project by Year* - this section looks at the proposed projects in terms of the year in which the project is to begin.
- 3) *Annual Debt Service Requirements* - this section provides estimates of the annual cost of the projects in terms of debt service, related operating expenses, and offsetting revenues (if applicable).
- 4) *Individual Project Analysis* - this section evaluates the impact of the CIP on the operating budget and the County's debt tolerance.

For the Capital Improvement Planning period for FY22 – FY27, the requested projects include total costs based on referenda with the amount included in the proposed plan period listing the amount of funding still to be either issued or realized through sale of property or operational savings. The total cost of the requested projects is \$XXX.

Key points of the Capital Plan include:

### Source of Funding for Included Projects

GO Bonds	\$86,884,000
Limited Obligation Bonds	130,350,000
2/3rds Bonds	44,400,000
Grant	16,758,719
Pay-Go	25,300,000
Short-Term Financing	4,473,300
<b>Total</b>	<b><u>\$308,166,019</u></b>

The Capital Improvement Plan is not a stagnant document and changes and updates are constantly being made as priorities change and opportunities arise.

The following page provides an outline of the projects proposed for the planning period FY22 - FY27. All projects require final approval by the Board of Commissioners before moving forward.

# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### Section 1 - Summary of All Projects Considered

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
<b>Winston-Salem/Forsyth County Schools</b> - A successful 2016 referendum included \$350m for WSFCS. Plans were developed to issue the \$350m over four separate issuances in equal amounts of \$87.5m in FY17, FY19, FY21, and FY23. Projects include 4 new schools, 4 Replacement Schools, 4 Additions, 4 Renovations, Safety Improvements throughout the system, Technology Updates, Maintenance and Capital Improvements, and Inflation and Contingency costs. Remaining in the plan is a slightly reduced issuance in FY23 based on accelerated debt issuance in FY21.	350,000,000	74,384,000	X
<b>Forsyth Technical Community College</b> - A successful 2016 referendum included \$65m for Forsyth Tech. Plans were developed to issue the \$65m over four separate issuances in equal amounts of \$16.25m in FY17, FY19, FY21, and FY23. Projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility. Remaining in the plan is a slightly reduced issuance in FY23 based on accelerated debt issuance in FY21.	65,000,000	12,500,000	X
<b>Park System Development</b> – A successful 2016 referendum included \$15m for County Parks. Plans were developed to issue the \$15m over four separate issuances in equal amounts of \$3,750,000 in FY17, FY19, FY21, and FY23. All debt has been issued with the accelerated debt issuance in FY21.	15,000,000	-	X
<b>Winston-Salem/Forsyth County Schools</b> - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$8.5m issued in FY23, FY25, and FY27.	25,500,000	25,500,000	
<b>Forsyth Technical Community College</b> - Capital Maintenance Plan (2/3rds Bonds) - funds ongoing life cycle replacements and repairs. Assumes \$2.3 million issued in FY23, FY25, and FY27.	6,900,000	6,900,000	
<b>County General Capital Maintenance</b> - \$2 million in FY23, FY25, and FY27.	6,000,000	6,000,000	
<b>Park System Capital Maintenance</b> - \$2 million in FY23, FY25, and FY27.	6,000,000	6,000,000	
<b>Court Facilities</b> – Replace Hall of Justice to provide additional courtroom space and technology upgrades with new facility next to Forsyth County Government Center.	120,000,000	101,300,000	X
<b>Kaleideum</b> – Replace nature science museum with merger of the Children’s Museum and SciWorks with a new facility at Merschell Plaza.	32,500,000	23,850,000	
<b>Tanglewood Business Park</b> – Develop business park off Idols Road in Clemmons. Funded with a combination of Pay-Go dollars, grants, and loans through the City/County Utilities Commission and the Clean Water Revolving Loan Fund.	13,850,000	7,062,800	
<b>800 MHz Radio System Upgrade/Replacement</b> - The County 800 MHz Radio System is a joint venture with the City of Winston-Salem purchased in 2002. Some infrastructure equipment and subscriber equipment is no longer being manufactured and technical support for the radios is no longer available. The City and County are upgrading to the P25 generation of radio infrastructure.	9,000,000	9,000,000	
<b>Smith Reynolds Airport</b> – The County assumed responsibility for governance and operation of Smith Reynolds Airport. Capital projects include improvements to runways, taxiways, hangars, and the terminal area. Funding is primarily grants from the FAA and NC DOT with some matching funds from local dollars. Also included in this plan is \$17 million of Limited Obligation bonds for a complete update of the main Terminal and other facilities at the airport.	81,245,820	31,169,219	
<b>Enterprise Resource Planning System</b> – The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes.	4,500,000	4,500,000	
<b>Grand Total</b>	<b><u>735,495,820</u></b>	<b><u>308,166,019</u></b>	

**2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS  
 FORSYTH COUNTY, NORTH CAROLINA**

**Section 2 - Proposed Projects by Year**

Project	Source	FY22	FY23	FY24	FY25	FY26	FY27
WSFC Schools	G.O. Bonds		\$ 74,380,000				
Forsyth Tech Community College	G.O. Bonds		\$ 12,500,000				
WSFCS Capital Maintenance	2/3rds Bonds		\$ 8,500,000		\$ 8,500,000		\$8,500,000
FTCC Capital Maintenance	2/3rds Bonds		\$ 2,300,000		\$ 2,300,000		\$2,300,000
Parks System Capital Maintenance	2/3rds Bonds		\$ 2,000,000		\$ 2,000,000		\$2,000,000
County General Capital Maintenance	2/3rds Bonds		\$ 2,000,000		\$ 2,000,000		\$2,000,000
Kaleideum	LOBS	\$12,050,000					
<b>Subtotal Long Term Financing</b>		<b>\$12,050,000</b>	<b>\$101,680,000</b>		<b>\$14,800,000</b>		<b>\$14,800,000</b>
<b>Total by Year</b>		<b>\$12,050,000</b>	<b>\$101,680,000</b>		<b>\$14,800,000</b>		<b>\$14,800,000</b>

**2022-2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS  
 FORSYTH COUNTY, NORTH CAROLINA**

**Section 3 - Annual Debt Service Requirements**

<b>Long Term Financing (Debt Service Costs)</b>							
<b>Proposed Projects:</b>	<b>Source</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>
<b>\$107.5m issued (2021)</b>	<b>G.O. Bonds</b>	<b>8,438,750</b>	<b>8,277,500</b>	<b>8,116,250</b>	<b>7,955,000</b>	<b>7,793,750</b>	<b>8,600,000</b>
WSFC Schools - \$350m G.O. Bond - November 2016 (\$100.6m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$20.0m issued) Parks - \$15m G.O. Bond - November 2016 (\$7.5m issued)							
<b>\$14.8m issued (2021)</b>	<b>2/3rds Bonds</b>	<b>1,332,000</b>	<b>1,302,400</b>	<b>1,272,800</b>	<b>1,243,200</b>	<b>1,213,600</b>	<b>1,184,000</b>
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
<b>\$101.3m issued (2021)</b>	<b>LOBs</b>	<b>2,775,000</b>	<b>10,961,250</b>	<b>10,683,750</b>	<b>10,406,250</b>	<b>10,128,750</b>	<b>9,851,250</b>
Court Facilities Replace/Renovate - \$101.3m LOBS							
<b>\$4.4m loan accepted (2019)</b>	<b>CWRF</b>	<b>304,813</b>	<b>300,541</b>	<b>296,269</b>	<b>291,997</b>	<b>287,726</b>	<b>283,454</b>
Idols Road regional Pump Station – \$4.4m loan from Clean Water Revolving Loan Fund							
<b>\$12m issued (2021)</b>	<b>LOBs</b>	<b>1,103,063</b>	<b>1,077,722</b>	<b>1,052,381</b>	<b>1,027,041</b>	<b>1,001,700</b>	<b>976,359</b>
Replacement/Renovation of Nature Science Museum – \$32.5m project (\$12m LOBs issued)							
<b>\$17m issued (2021)</b>	<b>LOBs</b>	<b>1,572,500</b>	<b>1,536,375</b>	<b>1,500,250</b>	<b>1,464,125</b>	<b>1,428,000</b>	<b>1,391,875</b>
Terminal Area Improvements - \$17m project							
<b>\$86.9m issued (2023)</b>	<b>G.O. Bonds/LOBs</b>	<b>-</b>	<b>-</b>	<b>10,750,000</b>	<b>10,481,250</b>	<b>10,212,500</b>	<b>9,943,750</b>
WSFC Schools - \$350m G.O. Bond - November 2016 (\$74.4m issued) FTCC Projects - \$65m G.O. Bond - November 2016 (\$12.5m issued)							
<b>\$14.8m issued (2023)</b>	<b>2/3rds Bonds</b>	<b>-</b>	<b>-</b>	<b>1,480,000</b>	<b>1,443,000</b>	<b>1,406,000</b>	<b>1,369,000</b>
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
<b>\$14.8m issued (2025)</b>	<b>2/3rds Bonds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,480,000</b>	<b>1,443,000</b>
WSFC Schools Capital Maintenance Program - \$8.5m FTCC Capital Maintenance Program - \$2.3m Parks System Capital Maintenance/ Development - \$2.0m County General Capital Maintenance Program - \$2.0m							
<b>Total by Year</b>		<b>15,526,126</b>	<b>23,455,788</b>	<b>35,151,700</b>	<b>34,311,863</b>	<b>34,952,026</b>	<b>35,042,688</b>

# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

## Section 4 – Individual Project Analysis

### November 2016 Bond Referendum

A successful referendum was passed in November 2016 for \$430 million that provided \$350,000,000 for Winston-Salem/Forsyth County Schools, \$65,000,000 for Forsyth Technical Community College, and \$15,000,000 for County Parks. This debt was to be issued over eight years, starting in January 2017, in equal installments. The first two issuances followed the equal installment plan. The third issuance included an accelerated issuance and as such, the debt for Parks has been fully issued.

If the School Funding Formula remains in play, the related operating costs of new schools are supposed to be taken care of by the School System. The funding formula plus the allocation of 1/12th of the Schools budget each month, should provide the School System with enough fund balance to take care of most of the operating costs related to opening new schools.

The School System's projects include four new schools, four replacement schools, four additions, four renovations, and district wide projects that may include life cycle maintenance projects. A portion of the bond proceeds also go towards shoring up the capital maintenance fund for life cycle and regular maintenance projects.

Forsyth Tech’s projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility.

Parks projects include renovations at the Tanglewood golf facilities, replacement of equipment at various parks, and plans for County parks.

A debt leveling plan of 2.9¢ was included in the FY18 Adopted budget to offset debt service requirements associated with this referendum. This has been done in the previous two bond referendums held in 2006 and 2008 and has proven to be very beneficial with leveling the required tax increases needed to cover debt costs. The FY22 Recommended Budget includes an additional 2.6¢ increase to the tax rate, making the total debt leveling tax rate for this bond issuance 5.5¢.

<u>Fiscal Year</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Debt Service for FY21 Issue	8,438,750	8,277,500	8,116,250	7,955,000	7,793,750	8,600,000
Debt Service for FY23 Issue	-	-	10,750,000	10,481,250	10,212,500	9,943,750
Relating Operating Cost	184,927	556,978	564,523	572,219	580,069	589,342
Total General Fund Impact	<u>\$8,623,677</u>	<u>\$8,834,478</u>	<u>\$19,432,773</u>	<u>\$19,008,469</u>	<u>\$18,586,319</u>	<u>\$19,133,092</u>

### Capital Maintenance Programs

The County has provided capital maintenance funding to Winston-Salem/Forsyth County Schools, Forsyth Technical Community College, and County facilities and Parks for several years in an effort to provide a consistent funding source for lifecycle projects such as boiler and roof replacements. Two-thirds bonds are issued every other year to provide \$8.5 million for capital repair and maintenance projects for Winston-Salem/Forsyth County Schools, \$2.3 million for Forsyth Technical Community College, \$2 million for County facilities, and \$2 million for County Parks.

Additionally, a \$1.735 million annual transfer from the General Fund is made to support Winston-Salem/Forsyth County Schools, but that is not included in the CIP as it is in the General Fund.

<u>Fiscal Year</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Debt Service for FY21 Issue	1,332,000	1,302,400	1,272,800	1,243,200	1,213,600	1,184,000
Debt Service for FY23 Issue	-	-	1,480,000	1,443,000	1,406,000	1,369,000
Debt Service for FY 25 Issue	-	-	-	-	1,480,000	1,443,000
Total General Fund Impact	<u>\$1,332,000</u>	<u>\$1,302,400</u>	<u>\$2,752,800</u>	<u>\$2,686,200</u>	<u>\$4,099,600</u>	<u>\$3,996,000</u>

# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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### **Court Facilities Replacement**

The current court facility called the Hall of Justice was built in the 1970s. To accommodate growth and to incorporate more updated technological features, a request to either completely renovate or replace the Hall of Justice was made. After deliberation and consultation with interested stakeholders, the Board of Commissioners approved a \$115 million project to replace the Hall of Justice with a new facility. A parking deck was constructed in Fiscal Year 2020 as part of this project. Based on construction costs, the total issuance needed for the project was reduced.

<b><u>Fiscal Year</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2027</u></b>
LOBs Debt Service	2,775,000	10,961,250	10,683,750	10,406,250	10,128,750	9,851,250
Relating Operating Cost	-	-	750,000	768,750	787,969	803,514
<b>Total General Fund Impact</b>	<b><u>\$4,804,219</u></b>	<b><u>\$10,250,156</u></b>	<b><u>\$10,757,344</u></b>	<b><u>\$11,406,250</u></b>	<b><u>\$11,137,969</u></b>	<b><u>\$10,654,764</u></b>

### **Kaleideum**

There was a merger between SciWorks, the nature science center in the County, and the Children’s Museum effective July 1, 2016. As part of this merger, the plan is to move to one location in downtown Winston-Salem in Merschel Plaza and the groups have assumed a new name - Kaleideum. The original plan assumed that proceeds from asset sales would be used to fund the County’s portion of the museum’s funding plan. The cost of this project has increased and the sale of property has not been fully realized. On February 28, 2019, the Board of Commissioners approved increasing the scope of the project as well as financing through Limited Obligation Bonds if additional sales are not realized. As of May 2020, \$6.6 million had been realized through various sales of property, transfers from the General Fund, interest earnings, and a grant from the State. An additional \$2 million was committed by the City of Winston-Salem for the demolition of Merschel Plaza. Demolition has been completed. Construction of the new museum is estimated to begin in 2021 with a projected completion of the project by Winter 2022.

<b><u>Fiscal Year</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2027</u></b>
LOBs Debt Service	1,103,063	1,077,722	1,052,381	1,027,041	1,001,700	976,359
<b>Total General Fund Impact</b>	<b><u>\$1,013,063</u></b>	<b><u>\$1,077,722</u></b>	<b><u>\$1,052,381</u></b>	<b><u>\$1,027,041</u></b>	<b><u>\$1,001,700</u></b>	<b><u>\$976,359</u></b>

### **Tanglewood Business Park**

County-owned property located in western Forsyth County was identified as a suitable location for a business park. The County began working on securing grant dollars from the Golden LEAF Foundation, the City/County Utilities Commission, and other means to assist with developing the infrastructure for business development.

<b><u>Fiscal Year</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2027</u></b>
Debt Service	304,813	300,541	296,269	291,997	287,726	283,454
Relating Operating Cost	-	-	-	-	-	-
<b>Total General Fund Impact</b>	<b><u>\$304,813</u></b>	<b><u>\$300,541</u></b>	<b><u>\$296,269</u></b>	<b><u>\$291,997</u></b>	<b><u>\$287,726</u></b>	<b><u>\$283,454</u></b>

### **Radio System Replacement**

The County manages a 15 channel multi-site digitally trunked 800 MHz public safety radio system with eight tower sites that provides radio voice communications throughout the County for more than 3,700 public safety and non-public safety subscribers. This system was purchased in 2002 and support is no longer available and needs to be replaced in conjunction with the City of Winston-Salem. A consultant has been selected to provide the necessary development and oversight of the upgrade. The estimated share of the project cost for the County is \$9,000,000. The Board of Commissioners has reserved \$9,000,000 in the 2020 Radio System Upgrade CPO to fully fund estimated project costs.

<b><u>Fiscal Year</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2027</u></b>
Relating Operating Cost	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total General Fund Impact</b>	<b><u>\$300,000</u></b>	<b><u>\$300,000</u></b>	<b><u>\$300,000</u></b>	<b><u>\$300,000</u></b>	<b><u>\$300,000</u></b>	<b><u>\$300,000</u></b>

# 2022–2027 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

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### Smith Reynolds Airport

The County assumed responsibility for governance and operation of Smith Reynolds Airport. Capital projects include improvements to runways, taxiways, hangars, and the terminal area. Funding consists primarily of grants from the FAA and NC DOT with some matching funds from local dollars. Also included in this plan is \$17 million of Limited Obligation bonds for a complete update of the main Terminal and other facilities at the airport.

<u>Fiscal Year</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Debt Service	1,572,500	1,536,375	1,500,250	1,464,125	1,428,000	1,391,875
Relating Operating Cost	300,000	300,000	300,000	300,000	300,000	300,000
Total General Fund Impact	<u>\$1,872,500</u>	<u>\$1,836,375</u>	<u>\$1,800,250</u>	<u>\$1,764,125</u>	<u>\$1,728,000</u>	<u>\$1,691,875</u>

### Enterprise Resource Planning System

The County’s Budget, Finance, and Human Resources software programs are in critical need of replacement due to support being eliminated for Performance Series (Finance) and updates to HRIS resulting in system errors which are frequently not discovered until immediately prior to payroll processes. Costs will decrease after 2023 at the latest, once legacy systems are no longer operating concurrently.

<u>Fiscal Year</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Relating Operating Cost	620,662	555,662	556,446	557,802	558,650	559,532
Total General Fund Impact	<u>\$620,662</u>	<u>\$555,662</u>	<u>\$381,446</u>	<u>\$382,802</u>	<u>\$383,650</u>	<u>\$384,532</u>





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## **A BRIEF HISTORY OF FORSYTH COUNTY**

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Forsyth County began as a Moravian settlement in 1753 when Bishop August Gottlieb Spangenberg acquired a hundred-thousand acre tract of land from Lord Granville, one of the lord proprietors of North Carolina. The Moravians called their land Wachovia after the Austrian estate of Count Nicholas Lewis von Zinzendorf, an early protector of the Moravian Church.

After the two settlements of Bethabara and Bethania were established, the Town of Salem was established in 1766 as the central town in Wachovia. Salem grew rapidly both as a religious center and as a center for crafts and trades.

In 1849, the North Carolina Legislature created the new county of Forsyth out of part of Stokes County. In 1851, the town of Winston was named as the County seat. The courthouse square was laid one mile north of Salem Square with plans for the streets of the two towns to run together.

Forsyth County was named in honor of Colonel Benjamin Forsyth, a respected landowner of Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

# COUNTY OWNED/LEASED FACILITIES

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## **DOWNTOWN**

Chestnut Street Parking Lot  
Hall of Justice (Courts) & Parking Lot  
Law Enforcement Detention Center  
Central Library (5th St.) & Parking Lot  
Forsyth County Government Center  
Edward Hall  
Sheriff's Administration Building  
Forsyth County Public Safety Center (Church St.)

## **EAST**

Carver School Road Branch Library  
Lansing Drive Facility (WSFCS)  
Kernersville Branch Library – 248 Harmon Lane  
Walkertown Branch Library  
Walkertown Community Park  
Triad Park (Spans Forsyth & Guilford County)  
Crouse Rd – (Part of Triad Park)

## **HIGHLAND AVENUE, RUSSELL AVENUE, MLK DRIVE AREA**

Malloy/Jordan East Winston Heritage Center Branch Library  
Emergency Medical Services Building (5th Street)  
Behavioral Health  
Public Health Building  
Walter Marshall Social Services Building  
Dental Clinic and WIC Clinics (501 N. Cleveland Ave. - Lease)  
Highland Avenue Behavioral Crisis Center  
Carl Russell - Vacant lot

## **LIBERTY STREET/FAIRCHILD DRIVE - AVIATION DRIVE**

Fire Services  
Public Safety Storage (old Fleet Maintenance Building)  
Surplus Automotive Lot  
Richard V. Linville General Services Complex (Grounds, Fleet and Warehouse)  
Agriculture Building  
Smith-Reynolds Airport  
Bowen Blvd Property

## **NORTHERN FORSYTH COUNTY**

Horizons Park (Memorial Industrial School Road between NC 8 and Red Bank Road)  
Horizons Care Center  
Rural Hall Branch Library (University Parkway, Rural Hall)  
SciWorks/Kaleideum  
Rolling Hills  
Whitaker Park Warehouses (Leased)  
Cemetery – Hanes Mill Road

# COUNTY OWNED/LEASED FACILITIES

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## STURMER PARK

Youth Detention Center (Sturmer Drive off Shattalon Drive @ University Parkway)  
Willie "M" Home (Sturmer Park Circle)  
Animal Shelter (Sturmer Park Circle)  
Sturmer Park  
Springwood Care Home (leased to ARCA)

## SOUTHEAST

ARCA - Union Cross Road  
Union Cross Park (Union Cross Road, off New US 311)  
Parks and Recreation Shop (Piedmont Memorial Drive)  
EMS Satellite Station (former Triangle Volunteer Fire Department Kernersville Rd.)  
Amos Cottage  
Radar Tower (Union Cross Park)  
Forsyth Technical Community College (County owns some of the land parcels)

## SOUTHSIDE

Southside Branch Library (Buchanan St. near Parkland High School)

## WEST

C.G. Hill Park (Balsom Road near Transou Road)  
Clemmons Branch Library (Stadium Drive)  
Tanglewood Park  
Tanglewood Stables (County owned, leased to Tanglewood Farm, Inc.)  
Joanie Moser Park  
Lewisville Branch Library  
Old 421 River Park (Yadkinville Road at Yadkin River)  
Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)  
Adult Outreach and Parking Lot (Fairlawn Drive)  
EMS Satellite Station, Clemmons (Amp Drive)  
Idols Rd – Commercial

# PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

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Fiscal Year Ended  
June 30, 2020

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2019 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Reynolds American, Inc.	Tobacco, Foods, Petroleum and Transportation	1,037,330,325	2.78%
Duke Energy Corporation	Electric Utility	415,713,736	1.11%
Wells Fargo Bank NA	Banking	304,210,883	0.81%
Wexford Science & Technology, LLC	Real Estate Development	242,657,465	0.65%
Caterpillar, Inc.	Manufacturer	228,629,728	0.61%
JG Winston-Salem	Real Estate Management	176,324,751	0.47%
American Homes 4 Rent	Real Estate Management	114,152,488	0.31%
Branch Banking & Trust	Banking	106,017,120	0.28%
Wake Forest University Health	Medical	103,670,604	0.28%
Novant Health, Inc.	Medical	102,254,678	0.27%
		<u>2,830,961,778</u>	<u>7.57%</u>

# PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

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Estimates as of June 2020

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Wake Forest University Baptist Medical Center	10,194	6.2%
Novant Health	9,896	6.0%
Winston-Salem/Forsyth County School System	8,302	5.1%
Reynolds American	3,000	1.8%
Wake Forest University	2,800	1.7%
City of Winston-Salem	2,593	1.6%
Hanesbrands, Inc.	2,400	1.5%
Truist Bank	2,134	1.3%
Forsyth County	2,098	1.3%
Wells Fargo Bank	1,985	1.2%
<b>Total</b>	<b><u>45,402</u></b>	<b><u>27.7%</u></b>

Sources: Direct from companies and institutions. Also provided by the Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate percentage of total employment provided by the North Carolina Department of Commerce.

## RATIOS OF OUTSTANDING DEBT BY TYPE

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<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Bonded Debt as A % of Actual Taxable Value Of Property</b>	<b>Total Bonded Debt Per Capita</b>
2009	428,904,785	1.37%	1,250.54
2010	407,697,994	1.20%	1,173.80
2011	552,547,783	1.63%	1,572.16
2012	517,690,727	1.53%	1,462.35
2013	506,841,054	1.47%	1,417.06
2014	467,559,237	1.42%	1,297.62
2015	492,044,964	1.53%	1,352.26
2016	452,707,749	1.38%	1,235.07
2017	543,957,057	1.62%	1,471.39
2018	503,677,229	1.41%	1,351.61
2019	595,792,576	1.63%	1,583.25
2020	550,875,637	1.47%	1,450.84

# PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

## Assessed Value (dollars in thousands)

<u>Fiscal Year</u>	(Reval)				(Reval)	
	<u>**2022</u>	<u>*2021</u>	<u>*2020</u>	<u>2019</u>	<u>**2018</u>	<u>2017</u>
Forsyth County	34,209,478	37,789,598	37,269,501	35,723,103	32,597,201	33,273,424
City of Winston-Salem	26,135,483	23,103,469	22,856,096	21,979,576	21,930,222	20,592,696
City of King	74,035	67,448	65,925	66,989	65,762	62,758
Town of Bethania	42,489	35,666	34,741	35,179	33,923	33,939
Town of Kernersville	3,411,569	2,977,911	2,932,110	2,788,977	2,764,449	2,565,292
Town of Rural Hall	484,047	423,905	413,931	408,687	402,657	380,082
High Point	69,804	67,931	70,945	74,151	69,445	34,182
Town of Walkertown	623,567	533,010	499,899	450,674	446,116	413,287
Village of Clemmons	2,600,897	2,338,899	2,299,032	2,202,794	2,191,202	2,024,839
Town of Lewisville	1,618,916	1,420,643	1,403,317	1,353,386	1,342,124	1,246,898
Village of Tobaccoville	254,168	214,317	206,311	210,828	195,743	188,112
<b>Fire Tax Districts:</b>						
Beeson Cross Roads	382,179	328,245	317,530	302,092	302,347	291,021
Beeson Cross Rds SD	40,865	35,199	34,239	33,037	32,716	30,383
Belews Creek	422,867	371,641	363,353	347,497	340,801	323,686
City View	40,096	43,454	39,947	38,617	37,971	35,544
Clemmons	3,154,295	2,807,959	2,752,660	2,588,438	2,571,153	2,379,091
Forest Hill	11,684	11,049	12,263	12,260	12,233	11,523
Griffith	273,203	231,732	223,265	211,045	215,029	203,107
Gumtree	86,773	71,613	70,972	69,487	68,345	61,434
Horneytown	253,274	215,926	216,042	210,528	220,428	196,229
King of Forsyth County	717,341	780,835	738,263	731,421	729,565	631,234
Lewisville	2,132,274	1,904,072	1,864,755	1,804,445	1,776,882	1,665,604
Mineral Springs	215,449	188,020	185,379	183,393	184,725	179,655
Mineral Springs Svc. Dist.	8,302	7,358	7,070	7,223	7,068	6,968
Mount Tabor	109,795	105,413	104,899	102,485	102,277	93,547
Old Richmond	547,938	472,964	469,915	456,920	450,633	437,803
Piney Grove	714,144	621,505	610,141	589,986	589,364	551,160
Salem Chapel	101,600	92,449	92,469	89,762	89,140	82,683
South Fork	9,355	9,865	9,835	9,578	9,455	9,061
Suburban <sup>†</sup>	530,940	467,773	433,312	443,895	439,573	426,746
Talley's Crossing	232,014	201,489	201,085	194,716	191,662	174,441
Triangle	145,958	126,252	118,836	113,215	109,906	102,117
Union Cross	323,447	285,148	281,389	272,738	271,134	248,008
Vienna	910,036	784,930	772,542	738,569	729,296	670,365
Walkertown	452,829	392,615	389,545	377,812	373,829	348,735
West Bend	76,079	65,259	64,911	62,770	62,440	61,667

\*Estimated as of 5/1

\*\*Per TR-1 previous year

<sup>†</sup>Formerly Rural Hall



# ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended	(1) Tax Year Ended Dec. 31,	Real	Personal	Registered	Public	(2)	
		Property	Property	Vehicles	Services	Tax Rate	Total
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6660	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
2014	2013	25,626,391,379	3,047,245,910	2,409,596,660	619,299,571	0.7168	31,702,533,520
2015	2014	25,876,400,715	2,944,687,670	2,430,118,965	554,005,820	0.7168	31,805,213,170
2016	2015	26,068,650,588	2,534,201,345	2,616,680,143	605,281,847	0.7310	31,824,813,923
*2017	2016	26,673,818,396	3,076,806,564	2,861,451,138	660,896,757	0.7310	33,272,972,855
**2018	2017	28,585,585,258	3,246,735,326	3,089,832,376	675,048,940	0.7235	35,597,201,900
***2019	2018	28,801,227,301	3,469,518,365	3,161,941,036	688,706,838	0.7235	36,121,393,540
****2020	2019	29,361,880,385	3,717,656,156	3,468,799,699	721,165,676	0.7535	37,269,501,916
*****2021	2020	29,835,865,972	3,779,785,997	3,412,013,138	761,933,240	0.7435	37,789,598,348
*****2022	2021	34,209,478,481	3,903,397,437	3,811,502,655	779,916,476	0.6888	42,704,295,049

**Note:** (1) Tax year for registered vehicles is the same as FY.  
 (2) Tax rates per \$100 valuation. Direct rate shown does not include fire tax district rates.

\*Used for budget  
 \*\*TR1 for 2016  
 \*\*\*Estimate as of 5/1/2019  
 \*\*\*\*Estimate as of 5/1/2020  
 \*\*\*\*\*Estimate as of 5/1/2021

# PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

## Tax Rates per \$100

<u>June 30,</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Forsyth County	.7435	.7535	.7235	.724	.731	.731	.7168	.7168	.674	.674	.674
City of Winston-Salem	.6374	.6374	.5974	.5974	.585	.565	.540	.530	.491	.4750	.4750
Town of Bethania	.3000	.300	.300	.300	.300	.300	.300	.300	.320	.320	.350
City of High Point	.6475	.6475	.6475	.6475	.6475	.650	.664	.675	.675	.662	-
Town of Kernersville	.5700	.570	.570	.5545	.570	.5425	.5425	.5275	.4975	.4975	.4975
Town of Rural Hall	.3100	.310	.310	.310	.310	.310	.300	.280	.250	.250	.240
City of King	.4220	.422	.422	.422	.422	.422	.422	.422	.422	.3999	.3999
Town of Walkertown	.2000	.200	.200	.200	.200	.200	.200	.200	.200	.200	.200
Town of Clemmons	.1150	.115	.115	.115	.115	.115	.115	.115	.115	.115	.115
Town of Lewisville	.1770	.177	.177	.177	.177	.177	.177	.177	.177	.177	.177
Village of Tobaccoville	.0500	.050	.050	.050	.050	.050	N/A	.050	.050	.050	.050
<b>Fire Tax Districts:</b>											
Beeson Cross Rds.	.0950	.0950	.0986	.088	.088	.088	.088	.088	.080	.080	.070
Beeson Cross Rds. Svc. Dist.	.9500	.9500	.0986	.088	.088	.088	.088	.088	-	-	-
Belews Creek	.1100	.1100	.1136	.110	.110	.075	.075	.075	.070	.070	.070
City View	.1000	.1050	.1086	.105	.105	.090	.080	.080	.080	.080	.080
Clemmons	.0600	.0600	.0636	.060	.060	.060	.050	.050	.050	.050	.050
Forest Hill	.1150	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Griffith	.0650	.0650	.0586	.055	.055	.055	.055	.055	.055	.055	.055
Gumtree	.1000	.1000	.1036	.100	.100	.100	.100	.100	.095	.085	.085
Horneytown	.1500	.1500	.1336	.110	.110	.110	.110	.110	.100	.100	.100
King (Forsyth County)	.0750	.0750	.0786	.075	.075	.065	.065	.065	.065	.065	.055
Lewisville	.0800	.0800	.0836	.080	.080	.080	.078	.074	.060	.060	.060
Mineral Springs	.1150	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Mineral Springs Svc. Dist.	.1150	.1150	.1086	.105	.105	.090	.085	.085	.075	.075	.065
Mount Tabor	.0850	.0850	.0786	.075	.075	.750	.075	.075	.075	.075	.075
Old Richmond	.0950	.0950	.0986	.095	.095	.095	.090	.090	.085	.085	.080
Piney Grove	.1400	.1400	.1436	.130	.130	.130	.115	.115	.107	.107	.090
Rural Hall	.1100	.1050	.1086	.105	.105	.100	.096	.086	.075	.075	.065
Salem Chapel	.1200	.1200	.1236	.120	.120	.120	.090	.090	.090	.090	.090
South Fork	.0600	.0600	.0636	.060	.060	.060	.050	.050	.050	.050	.050
Talley's Crossing	.1000	.1050	.1086	.105	.105	.090	.080	.080	.080	.080	.080
Triangle	.0920	.0920	.0956	.092	.092	.092	.092	.092	.080	.080	.080
Union Cross	.1200	.1200	.1236	.120	.120	.100	.100	.100	.100	.100	.080
Vienna	.0850	.0850	.0786	.075	.075	.075	.075	.075	.075	.075	.075
Walkertown	.1000	.1000	.1036	.100	.100	.095	.095	.087	.080	.080	.080
West Bend	.0800	.0800	.0836	.080	.080	.080	.078	.074	.060	.060	.050
Countywide Fire	.0073	.0073	-	-	-	-	-	-	-	-	-

# PRIVILEGE LICENSES

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**BEER**

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

**WINE**

ON & OFF	\$25.00
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**SCHEDULE B**

LICENSE YEAR JULY 1 - JUNE 30

# DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

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<u>Calendar Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School ** Enrollment</u>	<u>(5) Unemployment Rate</u>
<b>2008</b>	342,975	41,217	37.8	51,422	5.6%
<b>2009</b>	347,333	38,443	37.1	51,488	9.5%
<b>2010</b>	351,499	39,054	37.2	52,050	10.1%
<b>2011</b>	354,036	39,200	37.2	52,277	9.8%
<b>2012</b>	357,602	40,626	37.3	52,860	8.9%
<b>2013</b>	360,086	39,914	37.5	53,107	7.5%
<b>2014</b>	363,496	42,682	37.6	53,693	6.0%
<b>2015</b>	365,861	44,365	37.7	53,908	5.5%
<b>2016</b>	369,144	44,672	38.0	54,162	4.9%
<b>2017</b>	376,320	46,283	38.0	54,094	4.9%
<b>2018</b>	379,099	48,369	38.2	54,174	4.0%
<b>2019</b>	379,693	n/a	n/a	53,277	3.8%

Sources:

- (1) Office of State Budget and Management. Subject to annual updates. 2019 is a projection.
- (2) U.S. Department of Commerce: Bureau of Economic Analysis. Subject to annual updates.
- (3) U.S. Census Bureau. Subject to annual updates.
- (4) NC Department of Public Instruction
- (5) State of North Carolina Division of Non-Public Education
- (6) North Carolina Department of Commerce

Unemployment % is unadjusted March 2018. Personal Per Capita Income is median household income.

\*\*Public School enrollment for school year, not calendar.

# TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
1945-46	0.50	0.09	1983-84	0.7900
1946-47	0.50	0.09	1984-85	0.5850
1947-48	0.50	0.20	1985-86	0.5450
1948-49	0.50	0.20	1986-87	0.5450
1949-50	0.60	0.20	1987-88	0.5991
1950-51	0.60	0.20	1988-89	0.5300
1951-52	0.70	0.20	1989-90	0.5990
1952-53	0.70	0.20	1990-91	0.6450
1953-54	0.70	0.20	1991-92	0.7000
1954-55	0.85	0.20	1992-93	0.7125
1955-56	0.85	0.20	1993-94	0.7225
1956-57	0.95	0.20	1994-95	0.7350
1957-58	1.15	0.20	1995-96	0.7264
1958-59	1.05	0.20	1996-97	0.7264
1959-60	1.05	0.20	1997-98	0.6515
1960-61	1.05	0.20	1998-99	0.6515
1961-62	1.05	0.20	1999-00	0.6625
1962-63	1.05	0.38 <sup>(1)</sup>	2000-01	0.6745
1963-64	1.43		2001-02	0.6400
1964-65	1.43		2002-03	0.6850
1965-66	1.49 <sup>(2)</sup>		2003-04	0.6920
1966-67	1.49		2004-05	0.7080
1967-68	1.49		2005-06	0.6660
1968-69	1.49		2006-07	0.6660
1969-70	1.49		2007-08	0.6960
1970-71	1.49		2008-09	0.6960
1971-72	1.49		2009-10	0.6740
1972-73	1.49		2010-11	0.6740
1973-74	1.40		2011-12	0.6740
1974-75	0.81 <sup>(3)</sup>		2012-13	0.6740
1975-76	0.81		2013-14	0.7168
1976-77	0.865		2014-15	0.7168
1977-78	0.62		2015-16	0.7310
1978-79	0.815		2016-17	0.7310
1979-80	0.815		2017-18	0.7235
1980-81	0.795		2018-19	0.7235
1981-82	0.7600		2019-20	0.7535
1982-83	0.7450		2020-21	0.7435
			2021-22	0.6888

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

## Alternate Service Level Requests - Fiscal Year 2022

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Sheriff	Agency Leadership/Support Services - 1 FT Grants Analyst	77,044	-	77,044
	Agency Leadership/Support Services - PT Public Relations Contract	29,730	-	29,730
	Animal Services - 1 FT Corporal	110,732	-	110,732
	Animal Services - Market Adjustment for Animal Care Officers	15,000	-	15,000
	Detention - Court Services - Reclassify 3 Deputies from PT to FT	103,764	-	103,764
	Law Enforcement - Civil - 1 FT Records Specialist	40,311	-	40,311
	Law Enforcement - Community Outreach - 2 FT Deputies and 2 PT Deputies	274,586	-	274,586
	Law Enforcement - Patrol - 8 FT Deputies	906,659	-	906,659
	Law Enforcement - Domestic Violence - Reclassify 1 Deputy from PT to FT	78,338	-	78,338
	Law Enforcement - THRAT/I-Team - 1 FT Tactical High Risk Apprehension Deputy and 2 FT I-Team Deputies	299,487	-	299,487
	Law Enforcement - Communications - Match WSPD Salary for Telecommunicators	75,480	-	75,480
	Law Enforcement - Real Time Intelligence Crime Center - 3 FT Intelligence Specialists	179,915	-	179,915
	Law Enforcement - 1 FT Senior Office Assistant (Records/Pistol Permits)	43,655	-	43,655
	Law Enforcement - School Resource Officers - Community Investigation Unit - 4 FT Deputies/Detectives and 1 FT Corporal	504,552	-	504,552
	Law Enforcement - 1 FT Corporal (Enforcement-Training)	72,422	-	72,422
Emergency Services	Fire - 3 FT Captains (Suppression)	274,500	274,500	-
	Fire - 1 FT VFD Support Analyst	147,000	147,000	-
	EMS - UHU Improvement Plan	1,247,483	356,440	891,043
Environmental Assistance and Protection	Air Awareness Program - 1 FT Coordinator	77,128	73,350	3,778
Public Health	Environmental Health - 1 FT Specialist	106,333	-	106,333
	Personal Health & Nursing - 1 FT Men's Health Coordinator	60,216	-	60,216
	Personal Health & Nursing - 2 FT School Health Nurses	148,665	-	148,665
DSS	First Floor Buildout	300,000	-	300,000
Aging Services	Shepherd's Center Funding – increase funding to \$65,000	10,000	-	10,000
	Senior Services – increase funding to \$375,000	5,000	-	5,000
	Senior Services -	1,000,000	-	1,000,000
N.C. Cooperative Extension	1 FT Office Assistant	37,476	-	37,476
Forsyth Technical Community College	5 FT Campus Security Officers	281,713	-	281,713
Parks	Triad Park Greenway	650,000	550,000	100,000

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Community and Economic Development	Center for Creative Economy	16,000	-	16,000
Finance	1 FT Risk Management Analyst position	61,734	-	61,734
Human Resources	Marketing and Recruitment Contract	15,000	-	15,000
Commissioners & Manager	Marketing Department	226,272	-	226,272
	Contract for Lobbyist	60,000	-	60,000
	Intern Program	10,400	-	10,400
Non-Departmental	Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)	2,320,000	-	2,320,000
Special Appropriations	ARCA	1,159,839	-	1,159,839
	Arts Council – Increase to \$150,000	150,000	-	150,000
	Boston Thurmond Community Network	50,000	-	50,000
	Creative Center of North Carolina, Inc.	600,000	-	600,000
	Creative Corridors	100,000	-	100,000
	Crosby Scholars	200,000	-	200,000
	DENT Creative Reuse Center	42,000	-	42,000
	Developing Future Leaders, Inc.	35,840	-	35,840
	Eliza’s Helping Hands	15,000	-	15,000
	Experiment in Self-Reliance – Increase to \$75,000	33,305	-	33,305
	Family Services – Battered Women’s Shelter	30,000	-	30,000
	Hustle Winston-Salem	72,000	-	72,000
	IFB Solutions	300,000	-	300,000
	Island CultureZ	60,000	-	60,000
	Legal Aid of NW North Carolina	101,218	-	101,218
	Memorial Industrial CDC	20,000	-	20,000
	Neighbors for Better Neighborhoods - Increase to \$70,200	60,200	-	60,200
	Partnership for Prosperity	75,000	-	75,000
	Public Defender's Office	407,000	-	407,000
	Reynolda House Museum of American Art	50,000	-	50,000
	S.G. Atkins CDC	300,000	-	300,000
	Shelter our Sisters	5,500	-	5,500
	The Conservation Fund	100,000	-	100,000
	The Feelings Company	150,000	-	150,000
	The Twenty, Inc.	126,500	-	126,500
	Trellis Supportive Care	1,000,000	-	1,000,000
	Triad Cultural Arts	150,000	-	150,000
	United Way – Housing Matters - increase to \$15,000	5,305	-	5,305
	Wake Forest Baptist - Chaplaincy Program - increase to \$150,000	75,000	-	75,000
	Winston-Salem Theatre Alliance	90,000	-	90,000
WS/FC Public Arts Commission	10,000	-	10,000	
YMCA Reach Center	500,000	-	500,000	
<b><u>TOTAL – GENERAL FUND</u></b>		<b><u>15,940,302</u></b>	<b><u>1,401,290</u></b>	<b><u>14,539,012</u></b>

# SHERIFF'S OFFICE

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**Title of ASL: Grants Analyst**

Expenditure	\$77,044
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$77,044</b>

**Description of Request:**

The Sheriff's Office is requesting a Grants Analyst as it believes the current 3-person fiscal staff are overwhelmed and the workload has become unmanageable. The current fiscal staff only has the capacity to manage existing annual grants, but not any competitive grants.

This position would be dedicated to identifying grants, completing applications, completing draft Governing Body items, completing acceptance processes, tracking/reporting awarded grants and closing out grants.

*Manager's Recommendation:*

*Board Action:*



# SHERIFF'S OFFICE

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**Title of ASL: Part time Public Relations Contract**

Expenditure	\$29,730
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$29,730</b>

**Description of Request:**

The Sheriff's Office is requesting a part time contract with an editor for its Public Information Office. This contractor would assist in achieving the departmental initiative to engage with the community through outreach and transparency.

A goal of the Sheriff's Office is to engage with the community and maintain positive relations with internal and external partners. The current contractor that the County uses is overwhelmed with the multiple media projects the Sheriff's Office now pursues (FCSO 34 TV, Off the Cuffs podcast, regular social media content, etc.).

This contractor is needed to continue successfully producing all of these projects. The Sheriff's Office currently contracts with a part-time editor, Brookstown Communications. This was an unbudgeted contract that the Sheriff's Office began in FY21 using savings generated within other contracts.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Animal Services Corporal**

Expenditure	\$110,732
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$110,732</b>

**Description of Request:**

The Board of Commissioners transferred leadership over Animal Services to the Sheriff's Office in FY20 and the Sheriff's Office is requesting the addition of a Corporal position due to insufficient supervision and lack of supervisory relief.

This position would provide supervisory duties as well as answer calls for service. There are times when no Animal Services supervisor is working, leaving officers with no one from supervision to ask questions, assist with investigations, and have some level of supervision overseeing the officer's performance. The addition of a Corporal would assist existing supervision with daily work activities to include answering calls for service, making decisions on prioritizing calls, and overseeing operations when existing supervision is not working. This Corporal position would work opposite of the existing Sergeant position both on hours and days worked so that a supervisor would always be available.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Market Adjustment for Animal Care Officers**

Expenditure	\$15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$15,000</b>

**Description of Request:**

The Board of Commissioners transferred leadership over Animal Services to the Sheriff's Office in FY20 and the Sheriff's Office is requesting a market adjustment for Animal Care Officer salaries. This position has changed over the past few years, as officers no longer have assigned regular duties in the shelter environment, but spend 90% of their time responding to calls that involve vicious, dangerous, rabid-suspected, and stray animals. Officers also issue civil citations and seek misdemeanor charges from the Magistrate's Office. The role is nearly identical to sworn officers, except for the felony component.

The Sheriff's Office believes this adjustment would maintain competitiveness and reasonable compensation with market conditions and improve retention and recruitment.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Court Services Deputies**

Expenditure	\$ 103,764
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 103,764</b>

**Description of Request:**

The Sheriff's Office is requesting to reclassify three part time positions to three full-time deputy positions for Court Services to be housed at the Hall of Justice (HOJ). Transitioning these three positions from part time to full time would allow the Sheriff's Office to fully staff the Court Security Section so that operations can be handled at a safer and more secure level.

The Sheriff's Office believes the current number of deputies assigned to the HOJ does not allow the HOJ to function at the level of safety and security that is needed. The number of deputies being requested would provide one deputy to each of the three existing squads. The current difficulty in filling part time positions is leading to staffing shortages, inability to transport inmates, and cover courtroom responsibilities.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Civil Records Specialist**

Expenditure	\$40,311
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$40,311</b>

**Description of Request:**

The Sheriff's Office is requesting a Records Specialist for Civil and Executions. The Process Intake Unit consists of three full time and two part time employees managing approximately 60,000 Civil and Criminal processes each year. These are processes issued by the court and the Sheriff's Office is accountable for the processing, handling, and service of these processes.

In the past two years, there was an increase in processes received with the same amount of staff working to check, enter, and put these processes out for service. There were several times during the past two years that other staff members that formerly were assigned to process intake were utilized to process these papers.

When court goes back to full session it is projected that processes will increase due to restraints put on court procedures in 2020. The Process Intake Unit currently enters about 29 processes and payments per hour or 7.4 items per hour per FTE and the Sheriff's Office believes this rate is practically impossible, especially when vacation, sick leave, and breaks are taken into consideration. This work is time sensitive by Statute and must be performed accurately and on-time.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Community Outreach Expansion**

Expenditure	\$ 274,586
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 274,586</b>

**Description of Request:**

This request seeks to expand Community Outreach by adding two full time Deputy Positions and two part time Deputy Positions. The current political and social strains have required every law enforcement agency to increase their role in Community Outreach. While this unit is new to the Forsyth County Sheriff's Office model, it has garnered very positive feedback and new relationships.

During the current pandemic, the Community Outreach Unit has been able to pivot and still bring about positive interactions that include providing trainings, connections to resources, and relationship building. However, this pivot has strained the two assigned deputies' work/life balance. The unit often works six and seven-day weeks with not many options to comp time out. With the nation moving toward increased national support of Community Outreach Units within the law enforcements agencies, FCSO would like to continue to pursue being the standard of excellence in service to the citizens of Forsyth County. The Sheriff's Office believes this increase in people power would provide a more effective and proficient outreach unit for the community, reduce overtime from the current two-person unit, and allow more events to run simultaneously.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Deputies for Field Services (Patrol) – 8 total**

Expenditure	\$906,659
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$906,659</b>

**Description of Request:**

Due to the growing population of Forsyth County, the Sheriff's Office is requesting eight deputies in Field Services to increase staffing to keep up with demands. The Sheriff's Office believes response times need to decrease to keep citizens safe and provide a level of service expected from a county and agency of our size.

This request increases the number of deputies by two per platoon. The Budget Office updated the 2008 study that analyzes patrol staffing levels based on population, as well as other metrics including service demand, response time, and workload. The results of this study provide a mixed recommendation – while recent and projected population growth indicates a need for more staffing, performance measures have remained consistent and have not been negatively impacted by staffing levels. Additionally, overtime has decreased in Patrol as a result of full staffing.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Domestic Violence Deputy**

Expenditure	\$78,338
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$78,338</b>

**Description of Request:**

The Sheriff's Office is requesting to convert a part time position to a full time deputy position to be housed at the Bridges to Hope Family Justice Center of Forsyth County. The Sheriff's Office will identify the position to be converted if this request is approved.

This additional officer would service Chapter 50B Protection Orders, seizure of weapons, Domestic Violence related evictions, and provide escorts/transportation to the Battered Women's Shelter. This deputy will also appear for First Appearances for defendants involved in domestic assaults, giving the judge a clear understanding of what occurred so that the presiding judge can make the best decision of bond for the defendant.

In 2020, with the COVID-19 pandemic, there have not been as many processes received. Due to the court system being shut down in certain areas and the restrictions on the issuance of certain processes, when court is opened, the Sheriff's Office anticipates receiving more processes due to the back log of cases. This could lead to the potential for an increased workload that current staff will not be able to maintain. An additional deputy would also offer wrap-around law enforcement services through the Bridges to Hope Family Justice Center of Forsyth County.

*Manager's Recommendation:*

*Board Action:*



# SHERIFF'S OFFICE

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**Title of ASL: THRAT/I-Team Positions**

Expenditure	\$299,487
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$299,487</b>

**Description of Request:**

The Sheriff's Office is requesting the addition of one full time Tactical High Risk Apprehension Team Deputy I position and two full time I-Team Deputy I positions.

The current I-team cannot cover all the major highway and interstate routes simultaneously with the current three deputies and traffickers can easily evade deputies by taking alternate routes. The addition of the two requested positions will increase Federal Equitable Sharing revenues. The addition of one deputy to the THRAT team will create a two-person unit with one supervisor.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Match WSPD Salary Ranges for Telecommunicators**

Expenditure	\$75,480
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,480</b>

**Description of Request:**

The City of Winston-Salem increased the minimum starting salary of Telecommunicators from \$30,656 to \$36,466, effective April 2019. This amounts to an 8.4% increase and is \$3,063 more than the Forsyth County Sheriff's Office minimum starting salary for Telecommunicators.

The Sheriff's Office believes if County salary ranges are not adjusted to match, FCSO would be at a competitive disadvantage. These positions are critical to public safety and experience frequent turnover. This request will allow the Sheriff's office to attract and maintain qualified and diverse employees and decrease vacancies and turnover.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Real-Time Center Intelligence Specialists**

Expenditure	\$ 179,915
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 179,915</b>

**Description of Request:**

The Sheriff's Office is requesting three full time Intelligence Specialists for the Real Time Intelligence Crime Center.

These three positions would allow the RTIC to be staffed 24/7/365.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Records/Pistol Permit Sr. Office Assistant**

Expenditure	\$43,655
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$43,655</b>

**Description of Request:**

The Sheriff's Office is requesting a full time Office Assistant for Records/Pistol Permits. This position will help maintain a more efficient workload in the Records/Permits Sections and provide work relief when section personnel are out of work due to sick or annual leave.

This position is needed to offset the increasing demands with monthly Incident-Based Reporting (IBR)/Racial Profiling submissions. There has been a recent surge of permit requests that has overwhelmed existing staff due to the statutorily required time constraint for pistol permits and CCW's.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Juvenile Intervention Unit**

Expenditure	\$ 504,552
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 504,552</b>

**Description of Request:**

The Sheriff's Office is requesting an additional Juvenile Intervention Unit consisting of four deputy/detective positions and one Corporal position to handle a surge in juvenile investigative cases expected to result from the expansion of the School Resource Officer Program and Raise the Age legislation.

This unit would work exclusively with juveniles to address arising juvenile issues within the County, namely the increase in juvenile gang activity.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: State Mandated Training Corporal**

Expenditure	\$72,422
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$72,422</b>

**Description of Request:**

The Sheriff's Office is requesting the addition of a full time Corporal position to Enforcement-Training to handle documenting all state mandated training for all Sworn, Detention, and Telecommunicator positions. This individual must have a general instructor certification to hold this position per National Conference for Community and Justice (NCCJ) standards.

It would be beneficial if this person was sworn and held specialty instructor certifications such as PT Instructor, Driving Instructor, and/or Subject Control/Arrest Technique (SCAT) Instructor. HR uses PT instructors for new hires and special team PT tests, so this would benefit more than just the Training Section. Currently, there are three assigned personnel in the training section, along with one administrative assistant. The Sheriff's Office believe this is not enough personnel to adequately train officers of an agency our size, especially in the current climate.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL: Fire Suppression – Three FT Captains**

Expenditure	\$274,500
Revenue	\$274,500
<b>Net County Dollars</b>	<b>\$ -</b>

**Description of Request:**

The Department of Emergency Services is requesting three full time Fire Captain Positions in Suppression to address staffing level issues identified in the 2016 Fire Services Study. The study identified that volunteer fire departments did not have the correct levels of staffing as a result of declining volunteer membership and call volume. To help correct this issue, the Volunteer Fire Departments have been adding part-time staffing; however, they cannot afford the large numbers of personnel that a fire scene or complex incident requires. The Fire Division is requesting these three positions for the County to assist with this void with a county fire resource personnel.

The purpose of these positions is to supplement the county Volunteer Fire Departments on complex incidents and to provide manpower on calls that require large amounts of manpower such as house fires, rescue calls, cardiac arrests, and other emergency events. This increase in manpower, and addition of county resources has changed our deployment model to align with the stated goal of covering 80% of county residents within a 10 minute response time.

The revenue associated with this request would come from the Countywide Fire Overlay district and would require an increase from the recommended rate of .0039 to .0063.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL: Fire Suppression – Volunteer Fire Department Support Analyst**

Expenditure	\$147,000
Revenue	\$147,000
<b>Net County Dollars</b>	<b>\$ -</b>

**Description of Request:**

The Department of Emergency Services is requesting one full time Volunteer Fire Department Support Analyst. The 2016 Fire Service Study clearly identified that staffing, recruitment of volunteers, and cost/budget concerns are the base factors for the majority of the deficiencies in our county volunteer fire system. With volunteers on the decline, tax rates increasing, and increasing costs always being a concern in the volunteer departments, Emergency Services is attempting to assist the Volunteer Fire Chiefs in these efforts. This position would assist the volunteer system by recruiting for volunteers, seeking out grant opportunities, helping develop the county wide records management system, and work with departments to maintain or lower their insurance ratings.

The revenue associated with this request would come from the Countywide Fire Overlay district and would require an increase from the recommended rate of .0039 to .0052.

*Manager's Recommendation:*

*Board Action:*



# EMERGENCY SERVICES

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## Title of ASL: EMS Unit Hour Utilization Improvement

Expenditure	\$1,247,483
Revenue	\$356,440
<b>Net County Dollars</b>	<b>\$891,043</b>

### Description of Request:

The Emergency Services Department is requesting to convert ten existing paramedic positions to Advanced EMT positions, re-class four paramedic positions to Field Training Officers, add one Training Officer to assist with continuing education and initial certification courses, and add twelve EMT positions in FY22 with the goal of a 10% vacancy rate. It is unclear whether the 10% vacancy rate can be achieved. The larger ask in positions is projected for FY23, when the department should have more certainty about the department's ability to recruit and retain an EMS workforce to meet projected service demand.

The request for positions and equipment is based on a 0.450 Unit Hour Utilization (UHU) goal. Based on current call volume, achieving this UHU goal would require operating 20 ambulances during the day and 13 ambulances throughout the night. It is anticipated for call volume to increase 3%, making it likely that the department will need to operate 21 units during the day and 14 units throughout the night to maintain a UHU of .450 beyond FY23. Minimum staffing based on this proposal requires 37 positions during the day (17 medic/20 EMT) and 37 positions at night (18 medic/19 EMT). This two-year proposal adds the positions and units to staff 20 ambulances during the day and 13 ambulances throughout the night with excess capacity to account for leave and a 10% vacancy rate by the end of FY23.

The Forsyth County Emergency Services Department understands this is not a small request and has devised a two-year plan to spread out the costs associated with the requested increase in EMS capacity. The two-year plan is to re-class and add positions to the EMS division to reach a staffing level of 182 EMS operation positions (12 FTOs, 90 Paramedics, 10 AEMTs, and 70 EMTs). As part of this plan, the department requests two new ambulances and equipment each year for a total of 29 transport units. The requests for each year are broken down below.

### **Year 1 (FY22):**

- Add 12 EMT positions
  - These positions will backfill staffing 3 medic trucks. In FY21 an ASL to add three medic quick response trucks and 12 EMT positions was requested. The BOCC approved the 3 medic QRV's during a mid-year appropriation, but not the position request. If approved, these positions would complete that request to staff medic trucks to assist with EMS coverage.
- Re-class 10 of the 112 current paramedic positions to Advanced EMT positions
  - Advanced-EMTs are authorized to provide limited advanced life support, which are beyond the scope of a typical EMT.
- Re-class 4 of the 112 paramedic positions to FTO/Paramedic
  - These positions would assist with precepting/training of new hires and EMS operations.
- Add 1 EMS Training Officer position
  - The position would help account for increased training workload from adding more providers.
- Purchase 2 new ambulances and equipment

# EMERGENCY SERVICES

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## Year 2 (FY23):

- Add 24 EMT positions
  - EMS Division (Total 182 providers).
- Purchase 2 new ambulances and equipment
- Evaluate need to add 4 EMS Supervisors (1 per shift) to maintain appropriate span-of-control (these positions are not included in the estimated cost)

## Background of Request:

The combination of staff shortages and increasing call volume create a divergent effect negatively impacting EMS services. Even if all allocated positions in the EMS division are filled, call volume still exceeds resources. As noted in the ICMA article *The New EMS Imperative: Demonstrating Value*, “EMS agencies responding solely to 911 calls typically target a lower unit hour utilization (between 0.30 and 0.50 UHU) than non-emergency ambulance transport providers --- in order to ensure that a sufficient number of units remain available to respond to emergency calls” (Fitch et. al. 2015, 5). Forsyth County EMS units, based on FY21 estimates, are not available to respond to emergency calls more than twice per day; meaning mutual aid from neighboring counties must be requested to assist managing the County’s regular EMS call volume delaying response.

Paramedic and EMT vacancies is a significant issue. Regularly, 16-25 positions are vacant in the EMS division, which exceeds the average vacancy rate for the County. The department currently has 112 allotted paramedic positions (includes 8 field training officers) and 34 EMT positions. As a snapshot, EMS operations had 62 certified paramedics and 48 certified EMTs at the end of April 2021. However, leave, new hire precepting, and other factors mean the department actually had 51 functioning paramedics (includes the 8 field training officers) and 48 functioning EMTs to staff EMS units. Paramedics are in high demand and low supply throughout the United States. The pipeline of available paramedics is limited, as certification requirements have continued to increase without a comparable increase in wages making it a less attractive healthcare career path for those interested in medicine. In addition, Forsyth County has a high paramedic workload (i.e. UHU) compared to many of our regional EMS systems.

Lastly, the current EMS call volume consistently exceeds available EMS resources negatively affecting service delivery to citizens and visitors who request assistance for medical and traumatic emergencies through the 911 system in Forsyth County. Below are key EMS system metrics:

- FY21 Est. EMS Call Volume = 47,873 (3% increase over FY20)
- FY21 Est. Unit Hour Utilization (UHU) = 0.650 (17% increase over FY20)
- FY21 Est. Mutual Aid Request = 814 (59% increase over FY20)
- FY21 Est. Franchise P1 Responses = 1,032 (25% increase over FY20)
- FY21 Est. Day Units Staffed = 14.4 (4% decrease from FY20)
- FY21 Est. Night Units Staffed = 8.5 (22% decrease from FY20)

*Manager's Recommendation:*

*Board Action:*

# ENVIRONMENTAL ASSISTANCE & PROTECTION

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**Title of ASL: Air Awareness Program Coordinator**

Expenditure	\$77,128
Revenue	\$73,350
<b>Net County Dollars</b>	<b>\$3,778</b>

**Description of Request:**

The Office of Environmental Assistance and Protection is requesting to restore the Air Awareness Program. This is an outreach program covering eight counties in the Triad area to educate and promote the awareness of ozone, particulate matter and other air pollution and its effect on the community.

This program was discontinued during FY21 due to funding no longer being available from the NC Department of Environmental Quality. Subsequently, this led to the elimination of the Air Awareness Coordinator position. The department was notified midway through FY21 that the funding for the Air Awareness program might once again become available during FY22. The department is requesting acceptance of Air Awareness funds and full funding of the program upon notification of award.

The contract would fund salary and fringe benefits for one full-time Triad Air Awareness Program Coordinator; personal mileage; conferences; trainings and business coalition outreach; outreach events; promotional events; supplies; advertising; and equipment maintenance.

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL: One Full Time Environmental Health Specialist**

Expenditure	\$106,333
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$106,333</b>

**Description of Request:**

The Department of Public Health is requesting one full time Environmental Health Specialist to respond to permit applications in a timelier manner, respond to septic failure complaints more expeditiously, conduct more soil site evaluations and allow for timely issuing of permits. Currently much of this work is being completed by supervisors, distracting them from their management duties. Additionally the improvements in the economy and housing market is resulting in more new construction in the county, with several new subdivisions requiring permits from Public Health.

If approved this position will allow supervisors to focus on management tasks and quality improvement initiatives.

*Manager's Recommendation:*

*Board Action:*

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# PUBLIC HEALTH

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**Title of ASL: One Full Time Public Health Educator II – Men’s Health**

Expenditure	\$60,216
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$60,216</b>

**Description of Request:**

The Department of Public Health is requesting one full time Public Health Educator II to develop a sustainable fatherhood men’s health program to boost resilience and engagement in vulnerable male populations. The program’s goals, objectives, and plan have been established; however, workload size and program demands require a Health Educator II to serve as the program coordinator.

The position will act as the program coordinator for the new Fatherhood Men’s Health Program at Public Health. The Fatherhood Men's Health Program is a hybrid preventive health program that will combine health education, physical training, and specialized outreach to meet the health needs of vulnerable Forsyth County Males. In addition to providing direct client services, this position will be responsible for executing administrative tasks such as personnel and fiscal management, community building and partner engagement, scheduling, and program development and management.

*Manager's Recommendation:*

*Board Action:*

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# PUBLIC HEALTH

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**Title of ASL: Two Full Time School Nurses**

Expenditure	\$148,665
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$148,665</b>

**Description of Request:**

The Department of Public Health is requesting two (2) Public Health Nurse II positions (School Nurses) to ensure every student approaches, to the fullest extent possible, direct access to a school nurse so that all students have the opportunity to be healthy, safe, and ready to learn. School nurses are an integral part of access to education and work to reduce and eliminate health related barriers to the education process for students. They promote health and safety, intervene with actual and potential health problems, provide case management services, and coordinate communication with families, appropriate school staff and the medical home or private health providers.

In the past, the County has worked towards a ratio of one nurse for every 750 students as established by the Center for Disease Control and the ratio is also the recommendation of the National Association of School Nurses. However, a more recent recommendation from the American Academy of Pediatrics suggests allocating one nurse to every school. Since FY15, the Board has added 11 Full-Time School Nurse Positions to provide services within the WS/FC School System.

School nurses currently are prioritizing their time based on the acuity of health needs at the school. There are often times when a nurse may have to go to several schools in one day to provide services. The addition of these two positions would increase the rate of children actively case managed, increase the numbers of direct patient care services provided in schools, and increase the number of education sessions facilitated by nurses.

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

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**Title of ASL: First Floor Buildout**

Expenditure	\$300,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$300,000</b>

**Description of Request:**

The Department of Social Services is requesting \$300,000 to build out a first floor unfinished file room to accommodate 14 individual offices, five cubicles, one conference room, and one large shared office space. This area formerly housed paper records, which the Department has converted to electronic records through the acquisition of Laserfiche, beginning in 2019. Through those efforts, this area is available to convert into additional staff and leasing space.

The long-term goal of the Agency is to create a One-Stop Shop on the first and ground floors. This buildout space will house Child Protective Services (CPS) intake staff, Work First Family Assistance (WFFA) intake staff, Adult Protective Services (APS) intake staff and the Women, Infants, and Children (WIC) Program that is currently located on Cleveland Avenue inside the Dental Clinic. This change will streamline the check-in and intake processes, resulting in increased efficiency. This effort also supports the Agency's telework processes and continues the move towards the long-term goal of creating shared space with Public Health and other Community agencies.

This expenditure would be 100% funded by County dollars.

*Manager's Recommendation:*

*Board Action:*

# AGING SERVICES

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**Title of ASL: The Shepherd's Center – Increase Funding**

Expenditure	\$10,000
Revenue	-
<b>Net County Dollars</b>	<b>\$10,000</b>

**Description of Request:**

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$10,000, for a total of \$65,000, for FY22. Of the total funding request, \$40,000 would be for the Shepherd's Center of Greater Winston-Salem and \$25,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding, which accounts for less than 10% of their total operating budgets.

The Shepherd's Center is an interfaith ministry that promotes and supports successful aging by providing direct services with a focus on healthy aging, volunteer opportunities, and enrichment programs for older adults.

In FY16, Forsyth County provided the Shepherd's Center funding of \$25,000 (\$15,000 for the Shepherd's Center of Greater Winston-Salem and \$10,000 for the Shepherd's Center of Kernersville). In FY17, the County increased funding to \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville). In FY18 and FY19, the funding remained at \$50,000 but increased to \$55,000 in FY20. The FY21 Adopted Budget included \$48,500 (\$29,100 for the Shepherd's Center of Greater Winston-Salem and \$19,400 for the Shepherd's Center of Kernersville) but this amount was increased to \$55,000 as part of the midyear budget restorations in December 2020.

*Manager's Recommendation:*

*Board Action:*



# AGING SERVICES

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**Title of ASL: Senior Services – Increase Funding**

Expenditure	\$5,000
Revenue	-
<b>Net County Dollars</b>	<b>\$5,000</b>

**Description of Request:**

Senior Services Inc. is requesting an increase of \$5,000 from the County for FY22.

Senior Services provides a variety of services that assists the county's most vulnerable seniors to remain at home by providing home-delivered meals rather than being placed in skilled or nursing care facilities. Based on information obtained from the agency, over the last 20 years, 90% of the organization's expenses have gone to direct services with only 10% to combined fundraising and administrative expenses. To minimize costs, Senior Services currently relies on 2,200 community volunteers to help seniors in a variety of ways.

If approved, the total grant to Senior Services would be \$395,000 and it would be recommended that \$50,000 of this request be for general operating support and the remaining \$345,000 would be for Meals-on-Wheels.

In FY16, the Board of Commissioners increased the allocation for Senior Services by \$175,000 which was designated totally for the Meals-on-Wheels program. This increased the total County appropriation to Senior Services to \$325,000 in continuing funds: \$50,000 for general operating support and \$275,000 for the Meals-On-Wheels program. Funding increased by \$45,000 in FY17 to \$370,000 and has remained at that level.

*Manager's Recommendation:*

*Board Action:*

# AGING SERVICES

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**Title of ASL: Senior Services – Capital Request for Creative Connections Campaign**

Expenditure	\$1,000,000
Revenue	-
<b>Net County Dollars</b>	<b>\$1,000,000</b>

**Description of Request:**

Senior Services Inc. is requesting a grant of \$1,000,000 for its Creative Connections Campaign to build a new and expanded Williams Adult Day Center that will meet the daily needs of older adults who are living with Alzheimer’s and other forms of dementia participating in the day program by brining health, wellness, arts, and intergenerational program partners under one roof.

This project has an estimated cost of \$16,300,000 and will be paid for with a combination of Creative Connections Campaign funds (preliminary goal of \$12,000,000), New Market Tax Credits (estimated at \$2,200,000), and the sale of the current Williams Adult Day Center building on Melrose Avenue (estimated at \$2,100,000).

*Manager's Recommendation:*

*Board Action:*

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# NC COOPERATIVE EXTENSION

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**Title of ASL: Office Assistant**

Expenditure	\$37,476
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$37,476</b>

**Description of Request:**

This Alternate Service Level request considers funding a vacant position (salary and benefits) within NC Cooperative Extension. Recently, the Office Assistant, whose desk is located in the lobby area, accepted a promotion in a different county department. This position manages a number of vital components for Cooperative Extension, the Forsyth County Soil and Water department, as well as, lending assistance to the other offices located in the Agricultural Building.

The position was a “send in” position in which the county accepted funding from NC A&T State University for 100% of the Office Assistant’s salary and benefit package. NC A&T State University is now changing the funding for that position. NC A&T State University announced to all counties that they must have a 50-50 cost share in all positions across the state and they would assume the role of hiring all positions and assigning duties and responsibilities of those positions. Their desire is to have the position work only with the NC A&T State University Agents housed in the Forsyth County Center. This ASL requests that this position no longer be a “send in” position and be fully funded by Forsyth County.

Receiving funding from the county to refill this position without the restrictions of NC A&T State University will allow the Department the opportunity to employ a full-time Office Assistant and allow the Administrative Assistant and the Horticulture Technician to focus on their usual full-time positions once again. An alternate scenario might include considering a number system for walk-in clients and scheduled visits with our Agents and staff by setting appointment times during the busy times of the year.

*Manager's Recommendation:*

*Board Action:*

# FORSYTH TECHNICAL COMMUNITY COLLEGE

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**Title of ASL: Five Full-Time Campus Security Officers**

Expenditure	\$281,713
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$281,713</b>

**Description of Request:**

Forsyth Technical Community College is requesting five Full-Time Campus Security Officers that would be placed at various facilities to help maintain a safe and inviting campus for students, staff, and visitors. The additional positions would help with monitoring the camera security system and allow for increased patrols for day and evening classes.

The County’s current allocation to Forsyth Technical Community College provides for salaries and benefits for 44 positions, including four Campus Police Officers and a Director of Campus Police. These current positions are all included in the FY22 Recommended Budget. Approving this request would increase the number of County-funded positions to 49.

This request includes \$191,040 in salaries (\$38,208 per position) and \$90,673 in fringe benefits (\$18,135 per position).

*Manager's Recommendation:*

*Board Action:*

# PARKS AND RECREATION

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**Title of ASL: Triad Park Reedy Fork Greenway Trail**

Expenditure	\$650,000
Revenue	\$550,000
<b>Net County Dollars</b>	<b>\$100,000</b>

**Description of Request:**

This request is for Forsyth County’s portion of funding needed to complete the Triad portion of the Reedy Fork Greenway Trail. The proposed section through Triad Park will be approximately one mile in distance.

Eighty percent (80%) of the funding for this project will come from a Strategic Transportation Prioritization (SPOT) grant with the North Carolina Department of Transportation with the remaining twenty percent of the funding to come from Forsyth & Guilford Counties. The total projection for the Forsyth County portion was recently revised by ALTA Planning + Design and is estimated to be \$550K total. \$300,000 of this is currently budgeted in the 2016 Parks & Recreation Bonds Capital Projects Ordinance and \$150,000 is in the 2018 2/3rds Bonds Capital Projects Ordinance. This leaves a balance of \$100,000 needed for Forsyth County’s portion of this project.

Because Triad Park is a Forsyth County-managed Park, the County would need to budget Guilford County’s share of expenditures as well, thus the request for \$650,000 in expenditures, offset by \$550,000 of revenue from Guilford County.

Total Project Cost	\$5,500,000
Revenue (SPOT Grant)	\$4,400,000
Counties Cost (Forsyth/Guilford)	\$1,100,000
Forsyth County’s Share (50%)	\$ 550,000
Guilford County’s Share (50%)	\$ 550,000
Forsyth County’s Project Share	\$ 550,000
Less funds already held in 2016 GO Bonds	\$ 300,000
Less funds already held in 2018 2/3rds Bonds	\$ 150,000
Funds requested for Forsyth County’s portion	<b><u>\$ 100,000</u></b>

*Manager's Recommendation:*

*Board Action:*

# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Title of ASL:** Center for Creative Economy

Expenditure	\$16,000
Revenue	-
<b>Net County Dollars</b>	<b>\$16,000</b>

**Description of Request:**

The Center for Creative Economy (CCE) is requesting a grantee contribution of \$16,000 to help fund the Creative Startups Accelerator and SWERVE programs. If approved, this would increase the total allocation to Center for Creative Economy to \$25,000 as the FY22 Recommended Budget includes \$9,000 for this organization.

CCE is a local non-profit organization that works with individuals and enterprises that add value to society by making or marketing products and services linked to human creativity through: Ideation; Creation; Production; Distribution; and Use. CCE’s mission is to serve as a catalyst for innovation by driving product and business development, stimulating connections between innovators and businesses and promoting economic development and job growth through regional programs, infrastructure, and professional development. CCE has two primary programs that work to meet these goals: Creative Startup Accelerators and Swerve.

**CREATIVE STARTUPS ACCELERATOR** – CCE is the Southeastern host for the nation’s leading startup accelerator for creative entrepreneurs. The program supports Triad and NC-based creatives and attracts businesses nationally to come to NC to accelerate their creative enterprises. In 2016, the Creative Startups Winston-Salem launched ten creative companies that created 14 jobs and \$496,000 in revenues.

**SWERVE** – the hub for creative enterprises in NC's Piedmont Triad, brings creative professionals together at lively, informative monthly meetups, and through a growing online community. Owners, or prospective owners, of a creative business may join Swerve to tap into a local network of collaborators, mentors, and new business contacts.

This request will increase CCE's ability to fund their core programs that provide assistance to local creative enterprises and individuals in their effort to build and scale creative entrepreneurial enterprises. Forsyth County's funding will add to a long list of existing funders that includes the City of Winston-Salem, The Winston-Salem Foundation, the Kenan Institute for the Arts, the Flow Foundation, Wake Forest Innovation Quarter, the James G. Hanes Fund, Action Coach, BB&T, Inmar, the Keenan Institute, Womble Carlyle, Wells Fargo, Kilpatrick Townsend, and many others.

*Manager's Recommendation:*

*Board Action:*

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# FINANCE

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**Title of ASL: Additional Risk Management Analyst position**

Expenditure	\$61,734
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$61,734</b>

**Description of Request:**

The Finance Department is requesting an additional full time Risk Management Analyst position. The increase in insurance needs and customer service requests has resulted in more time devoted to servicing the governmental entities of Forsyth Technical Community College, Triad Municipal ABC Board, Triad Park, and Forsyth County Tourism Development Authority. The growing demand of this division has the Risk Manager working 60-70 hours a week, including weekends and the current Risk Management Analyst working 50-60 hours a week, including most weekends. This position would allow Risk Management to return to its original four positions and allow for on-call rotation for nights and weekends.

Currently, the Risk Manager and the Risk Management Analyst handle all insurance placement for Forsyth County, Forsyth Technical Community College, Triad Municipal ABC Board, Triad Park, and Forsyth County Tourism Development Authority. Risk Management staff also handles the Employee benefits Forsyth County Tourism Development Authority, and review and approve all contracts. In addition, they handle the county's self-insured workers' compensation, automobile liability, automobile property damage, general liability, property claims, and the completion of several required OSHA reporting forms throughout the year.

The addition of this position would allow for:

- More frequent contact with injured employees.
- The quicker completion of required paperwork needed for an employee to receive treatment in the emergency room under Workers' Compensation.
- The investigation and review of Workers' compensation claims to prevent future injuries by eliminating work hazards or providing additional training.
- More prompt review and processing of contracts.

*Manager's Recommendation:*

*Board Action:*

# HUMAN RESOURCES

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**Title of ASL: Marketing Contract with Media Placement Services**

Expenditure	\$15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$15,000</b>

**Description of Request:**

The Human Resources Department is requesting an additional \$15,000 to contract with Media Placement Services to address ongoing marketing and recruitment needs that have arisen in the Human Resources Department. Media Placement Services would promote the County as a choice employer and promote positions that arise throughout the year.

Media and marketing recruitment efforts within various departments have been an emerging need for departments over the last fiscal year. When these targeted marketing needs arise, it is the responsibility of the department to find funds within their own budgets. This contract would take the financial burden off departments who have recruitment needs.

*Manager's Recommendation:*

*Board Action:*



# BOARD OF COUNTY COMMISSIONERS & MANAGER

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**Title of ASL: Marketing Office**

Expenditure	\$226,272
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$226,272</b>

**Description of Request:**

There has been some discussion regarding the County possibly establishing a Marketing Office to assist with educating, informing, and engaging the public and building a mutually beneficial dialogue between the County and its citizens. This office would be able to market the County as a choice employer and provider of public services.

County Management has previously discussed the idea of a centralized Communications/Marketing Office with departments and found that there is some interest from departments that do not currently have public information resources in having support from a centralized office. Likewise, among departments that do have public information resources, there could be some duplication of services and that they would prefer a less centralized public information resource. The Marketing Office would be the central point of contact for the County and would coordinate requests and information and provide internal and external communication.

The County currently has positions, assets and resources within several internal departments that would be centralized into this new department. This Alternate Service Level request would staff the Marketing Office with a Marketing Director (\$83,400, salary and fringe) and two staff members (\$112,872, salary and fringe) and \$30,000 for operating costs.

Along with the Board of Commissioner Meetings, additional meetings that could be recorded and distributed online include the consolidated Health and Human Services Board meetings, the Board of Equalization and Review meetings, and Board of Elections meetings. Additional content could be created and managed by the Marketing Office as well in addition to managing social media content for the County. The creation of this office could also lead to bringing production of meetings in-house. Currently, the County contracts with two individuals to record and produce Board of County Commissioner briefings and meetings.

*Manager's Recommendation:*

*Board Action:*

# BOARD OF COUNTY COMMISSIONERS & MANAGER

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**Title of ASL: Lobbying Contract with Perkinson Law Firm**

Expenditure	\$60,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$60,000</b>

**Description of Request:**

At the December 17, 2020 meeting, the Board of Commissioners approved mid-year budget restorations for FY21. As part of the restorations, \$30,000 was added for a lobbyist contract. The Board of Commissioners subsequently approved a contract with Perkinson Law Firm, P.A. (Ashley Perkinson) to provide lobbying and advocacy representation of Forsyth County's legislative priorities and develop a legislative and executive branch advocacy strategy.

Because this contract was included in the restorations as a pilot program, the full year cost for FY22 is included as an Alternate Service Level request. Perkinson Law Firm would continue to work with the County to develop more consistent and positive connections and meetings with members of the General Assembly, monitor legislative committees, work with other association lobbyists, and provide legislative updates to the County on a regular basis throughout the 2021 Long Session.

This request would allow the Manager's Office to renew at the same monthly rate for an additional twelve months which is \$5,000 per month.

*Manager's Recommendation:*

*Board Action:*

# BOARD OF COUNTY COMMISSIONERS & MANAGER

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**Title of ASL:** Manager's Office Interns

Expenditure	\$10,400
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$10,400</b>

**Description of Request:**

The Manager's Office is interested in having two interns during FY22 to assist with Board and County Manager projects and initiatives. This internship opportunity would provide a good opportunity to recruit prospective Masters of Public Administration students from nearby programs. It is anticipated these positions would work approximately twenty hours a week for twenty-six weeks.

*Manager's Recommendation:*

*Board Action:*

# NON-DEPARTMENTAL

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**Title of ASL:** Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

Expenditure	\$2,320,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$2,320,000</b>

**Description of Request:**

During the FY16 budget deliberations, the Board of County Commissioners approved implementation of a 2.5% 401(k) contribution for all full time and part time Benefited County employees, except sworn law enforcement officers who already received a mandatory 5% 401(k) contribution.

The 401(k) plan benefit is a major recruitment and retention tool for the County. This Alternate Service Level request would increase the 401(k) contribution for employees currently eligible for the 2.5% 401(k) contribution to a 5% 401(k) contribution. This would not be applicable to the sworn law enforcement officers that already receive this benefit.

Durham, Guilford, Mecklenburg, and Wake counties contribute up to 5% for their 401(k) plans and approval of this request would put Forsyth County in line with the other four large counties in North Carolina.

Employee contributions to 401(k) plans have increased over 200% since implementation of the current 2.5% contribution. The benefits of the 401(k) plan are that these plans are transferable, they accrue interest, employees can contribute pre-tax dollars, employees can roll other retirement plans into a 401(k), and it helps employees with retirement planning.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Addiction Recovery Care Association, Inc.

Expenditure	\$1,159,839
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$1,159,839</b>

**Description of Request:**

Addiction Recovery Care Association, Inc. is requesting \$1,159,839 to complete phase 2 of its relocation to the Springwood Care facility. Phase 2 of the relocation involves enhancing 22,000 square feet of space in the lower level of the facility to increase the number of people served, expand services, and offering additional space for community recovery groups, training, and continuing education for counseling professionals and community education events. The space in the lower level will be utilized for Intensive Outpatient Groups and Medication Assisted Treatment.

ARCA's mission is to provide treatment services, educate the community, and advocate for recovery. Goals and objectives include breaking the cycle of addiction, reducing overdose and overdose deaths, and reducing recidivism. For Fiscal Year 2022, ARCA is proposing to develop an enhanced aftercare component to its treatment program consisting of an Intensive Outpatient Program (3 weekly groups) serving up to 168 people in year 1 and 504 people at full capacity; Medication Assisted Treatment (Vivitrol or Suboxone) serving up to 126 people in year one and 378 at full capacity (including the District Attorney's Treatment Alternative program); and an expansion of its Family Program serving 520 families per year (1,040 family members).

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Arts Council - Enhanced County Support of the Arts Council of Winston-Salem & Forsyth County

Expenditure	\$150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$150,000</b>

**Description of Request:**

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$250,000 in County funding for FY22. This represents an increase of \$150,000 over last year. In FY21, Forsyth County approved funding for the Arts Council in the amount of \$100,000, of which \$75,000 was to be used for programming at the Tanglewood Park and Triad Park Amphitheaters, and \$25,000 was to be used for operating support. This same level of funding was approved for FY17, FY18 and FY19. In FY20, a total of \$120,000 was approved by Forsyth County.

As part of the \$250,000 request, \$205,000 will support programming, including the Summer Park Concert Series at the Tanglewood and Triad Park Amphitheaters, and \$45,000 will be used for operating expenses. The increase in programming will in part be used to provide COVID-19 relief, recovery and reopening efforts of the Arts and Cultural sector, to support area festivals, and to the aid in the expansion of programs throughout Forsyth County. The relief and recovery initiative will include a combination of grants and direct community programming to support over 150 local arts organizations and individual artists.

As part of the Summer Parks Concert Series in FY22, the Arts Council will again provide onsite event staff, as required, and will provide increased marketing efforts surrounding the events. The Arts Council will contract with Forsyth County’s Parks Department to provide 5 summer parks concerts from April through July that will be free to the public. The remaining \$45,000 would be used for Operating Support.

For FY21, other local or State government contributors to the Arts Council of Winston-Salem/Forsyth County were: City of Winston-Salem \$217,360 for operating support, \$436,500 in Federal Cares funding, and \$128,958 from the State of North Carolina.

The FY22 recommended budget includes \$100,000 for the Arts Council.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL: Boston-Thurmond Community Network**

Expenditure	\$50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

The Boston-Thurmond Community Network is requesting a grant of \$50,000 which will be used as operating funds for activities in the areas of resident engagement, education pipeline, housing revitalization/community beautification, community wellness, and targeted communication strategies.

The mission of Boston-Thurmond Community Network is to end the cycle of intergenerational poverty in the Boston-Thurmond community. Goals and objectives include all families having safe, dignified, and affordable housing; all children in Boston-Thurmond obtaining an education that ensures social connectivity, self-efficacy, and a post-secondary credential with labor market value; and all families having a strengthened mind and body by obtaining health and well-being through quality healthcare, nutritious food, and physical activity.

For Fiscal Year 2022, Boston-Thurmond Community Network proposes to complete critical home repairs on 35 homes; break ground on a neighborhood early learning center; fund and implement six Head Start classrooms; continue partnering with Wake Forest Baptist Health to have a mobile health clinic once each week for youth and uninsured; and work with HOPE of Winston-Salem, Urban Farmers, Second Harvest Food Bank, and NetImpact to place a community refrigerator in the neighborhood to provide fresh produce to families in the neighborhood.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Creative Center of North Carolina**

Expenditure	\$600,000
Revenue	\$-
<b>Net County Dollars</b>	<b>\$600,000</b>

**Description of Request:**

The Creative Center of North Carolina is requesting \$600,000 over three years (\$200,000 each year starting in FY22) for its Collaborative Community Asset-Mapping Program.

The Creative Center of North Carolina, Inc. has a vision to be a catalyst that stimulates creative thinking and collaboration for the City and County to have their brightest future: one in which both non-profit and private sectors are thriving and cohesively moving forward, maximizing tourism, and ultimately creating attractive and high-quality jobs and robust economic futures for everyone.

Distinct deliverables will include annual comprehensive reports including researched and compiled County-wide non-profits inventory with essential data in year one; updated inventory with analysis, trend lines and recommendations in year two; and updated inventory, with analysis, trend lines, recommendations and results in year three.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Creative Corridors**

Expenditure	\$100,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$100,000</b>

**Description of Request:**

Creative Corridors Coalition is requesting \$100,000 to develop a park in the Winston-Salem City Center honoring Peter Oliver, a formerly enslaved person in Salem who purchased his freedom in 1800 and settled on a small farm just south of what is now Salem Parkway, on the site of the new history museum, MUSEws.

The Creative Corridors Coalition is a nonprofit organization created to provide a voice and process for residents of Winston-Salem and Forsyth County to influence the design and implementation of roadway infrastructure projects in and around the downtown area. The overarching goal is the establishment of Green (designing, constructing, and maintaining structures that work with nature instead of against it), Artful (the inclusion of art and artful design of corridor elements), Iconic (the creation of memorable structures defining a place and creating a lasting image that becomes a part of the community's identity), Networks (the integration and connection of community, drawing citizens together) to create GAIN for Winston-Salem, bringing investment, tourism, industry and jobs to the area and enrich the lives of all in the community.

Funds will be used to pay the costs of outside design firms engaged to create exhibits and interpretives for construction of the Peter Oliver Park.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Crosby Scholars

Expenditure	\$200,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$200,000</b>

**Description of Request:**

Crosby Scholars Community Partnership requests \$200,000 to assist Forsyth County public middle and high school students in preparing for successful college enrollment. In FY21, Forsyth County approved funding for Crosby Scholars in the amount of \$200,000.

Crosby Scholars assists 11,000 6<sup>th</sup> to 12<sup>th</sup> grade public school students annually, as well as approximately 10,000 parents who participate in programming. In FY22, Crosby Scholars plans to expand their Senior Program activities to begin in junior years for participants at Title 1/high needs schools. Through the Junior Advising Program, 1-on-1 advising and support will be provided to low income students at their schools to reduce transportation barriers. Additionally, funding will be used for the expansion of the Hispanic/Latino Males Success Program, to provide tutoring to address achievement gaps, for the African American Males Pursuing Educational Dreams (AAMPED) program, to incorporate STEM components into all programming, and to increase parent involvement, especially in Title 1 schools.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: DENT Creative Reuse Center and Art Laboratory**

Expenditure	\$42,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$42,000</b>

**Description of Request:**

DENT Creative Reuse Center and Art Laboratory is requesting \$42,000 to support and extend ongoing efforts of its Creative Reuse Center and Art Laboratory and ultimately establish a Creative Reuse Center within the Winston-Salem art and economic community.

DENT’s mission is to encourage creative activities, environmental awareness and building community by making a dent in the waste stream one art project at a time. Goals and objectives include being a community-focused idea generator and lab for curiosity and invention; providing an avenue for the artist in all of us to create; being a resource for anyone who finds value in reuse or the over-produced; setting an example as stewards of the environment; and seeking partners and collaborators in its efforts.

Funding would be used for general support to assist with the design, production, and operation of a mobile unit which is a modified step van that will be used to provide free access to unique and engaging, hands-on activities and educational programming as well as development of a plastic unit which is a processing facility to collect and recycle/reuse certain types of plastic that can be processed into a new form and be used to make sustainable/responsible products. In addition, funds would be used to offset a part-time staff member focused on development and communication and lastly identify a functional retail and collection space suitable for DENT’s strategic needs.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Developing Future Leaders, Inc.**

Expenditure	\$35,840
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$35,840</b>

**Description of Request:**

Developing Future Leaders, Inc. is requesting \$35,840 to help youth prepare themselves academically and create healthy lifestyles and job readiness for future sustainability.

The mission of Developing Future Leaders, Inc. is to improve at risk youth’s academic readiness and improve their grade point averages, decrease police involvement, and introduce a standard of health and wellness and physical activity through COVID mitigation standards on the East side of Winston-Salem among youth between the ages of 8-18. Goals and objectives include helping to create sustainability in at-risk communities, through academics, physical activity, workforce development and collaboration by improving academics to a “C” average or better; preventing police involvement by 50% of all participants by participating in crime prevention class monthly; improving physical activity and healthy living by having physical workouts three times each week and conducting monthly food and nutrition classes; helping adults seek occupational opportunities; and introducing youth to entrepreneurship, business, and the work outside of their local community through collaboration with community businesses.

If approved, funds would be used to operate programs in designated housing communities in Winston-Salem, provide

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Eliza's Helping Hands, Inc.

Expenditure	\$15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$15,000</b>

**Description of Request:**

Eliza's Helping Hands, Inc. is requesting \$15,000 in funding for FY22. They are a local non-profit whose mission is to provide quality services to victims and survivors of all types of domestic abuse. Their focus is to serve men, women, and children affected by domestic violence, sexual assault, human trafficking and other violent crimes that affect the community.

Services include crisis intervention, safety planning, needs assessments, case management, and referrals. Support groups are also offered for victims of domestic abuse, for those grieving the loss of a domestic violence homicide victim, and families and friends of victims. Additional services include assisting with securing childcare in the community to reduce barriers to employment, providing counseling services, job readiness programs, court advocacy services, mediation, and supervised visitation.

Funding would be used for 25 cases a month in their District Court Mediation Program, which would include funding for supplies, a part-time staff member, technical transition set up due to COVID, and parking.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Experiment in Self-Reliance (ESR)**

Expenditure	\$33,305
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$33,305</b>

**Description of Request:**

Experiment in Self-Reliance is requesting \$75,000 for operating support for FY22, an increase of \$33,305 over FY21 funding. In FY18 and FY19, ESR has received \$26,695 from the County to support the New Century IDA Program. In FY20 the Board appropriated \$86,695 for ESR with (\$45,000) in general operating support and (\$41,695) for the New Century IDA Program. In the current year, \$41,695 was approved by Forsyth County for general operational support of the organization and its various programs.

This funding will be used for general support for the whole agency, which may include personnel, facilities, and operating expenses. This would include support of the Housing Services program that works with homeless clients, Self-Sufficiency program which provide low income clients with tools to improve their financial literacy, education level, employment and annual income; Forsyth Free Tax program that provides free tax preparation for Forsyth County residents, referrals to community human service agencies; Road to Empowerment that teaches basic budgeting and financial skills; ESR Saves program is a self-driven savings initiative; and the IDA program that provides economic literacy training and homebuyer education to help low to moderate-income clients become first time homebuyers.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:    Family Services – Battered Women’s Shelter**

Expenditure	\$30,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$30,000</b>

**Description of Request:**

Family Services is requesting \$30,000 in FY22 to support the needs of women, men and children who seek safety at the Domestic Violence Shelter as they move toward recovery and self-sufficiency. The Domestic Violence Shelter is an integral part of Family Services Housing Crisis Response, which provides emergency shelter and basic assistance to prevent homelessness, aid victims of violence and human trafficking, and minimize an individual’s or families’ return to the safety net services.

Family services provides the following services to victims of domestic violence and sexual assault: 24-hour crisis telephone lines; court and legal advocacy; medical and emergency room advocacy; counseling; support groups; and emergency shelter. Funding will be used for operating support.

For FY21, other local or State government contributors to Family Services were: The United Way \$143,500, \$22,850 in Foundation funding, and \$204,598 from the State of North Carolina.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: HUSTLE Winston-Salem**

Expenditure	\$72,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$72,000</b>

**Description of Request:**

HUSTLE Winston-Salem is requesting \$72,000 to assist in capacity building and operations to ensure it remains a viable resource in the community.

HUSTLE Winston-Salem’s mission is to help grow the local economy by accelerating underrepresented entrepreneurs with a focus on women, people of color, and marginalized business districts. Goals and objections include being a force of positive turbulence that challenges and shapes inequitable systems and practices for the betterment of all people; sharing stories as a way to expose barriers and work towards bridging the gap of entrepreneurial inequality; and providing solutions in the form of programming, coaching, and other resources as needed and capable.

HUSTLE Winston-Salem is proposing to host at least two more Black-Owned Table Talks, maintain minority mentor matching program with a goal of a minimum 50 new minority businesses, launch a Black & Brown accelerator, and continue Community Zoom meetings. Funds will be used to primarily cover administrative expenses, developmental expenses, marketing expenses, and build capacity.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: IFB Solutions**

Expenditure	\$300,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$300,000</b>

**Description of Request:**

IFB Solutions is requesting \$300,000 in FY22 to assist in acquiring a reseller and manufacturer of everyday home, kitchen, garden, and landscape products to create new jobs and foster independence for people who are blind. The funding will be used to pay for business relocation assets and start-up costs required to move manufacturing and packaging operations to Forsyth County from the business's current out-of-state location.

Funds from the County will help IFB Solutions create at least 10 good paying, long-term sustainable jobs for people who are blind, diversify customer portfolio by 4% of total revenue, reduce IFB's dependence on Federal government sales, capture U.S. consumer market momentum to increase sales through e-commerce, bring over \$6,000,000 of revenue to IFB Solutions in fiscal 2022, and increase sales for local small business suppliers of raw materials and coating required for IFB Solutions to manufacture and package finished goods.

The total budget for this project is \$4,950,000. IFB Solutions has obtained \$2,000,000 in bank financing and \$2,350,000 will come from IFB cash reserves. \$300,000 will come from cash flow from the ongoing operations of the new business after the acquisition is complete. This is a one-time ask for this project as the project is self-sustaining after the initial investment occurs.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Island CultureZ**

Expenditure	\$60,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$60,000</b>

**Description of Request:**

Island CultureZ is requesting \$60,000 to be used to hire a dedicated full-time project manager that will focus on coordinating and supporting the Island CultureZ board, implementing a participatory and transparent governance and accounting structure; grant writing; overseeing the implementation of an organic land-use protocol for two neighborhood parks as a public health measure and for potential future land cultivation; researching and orchestrating development and partnership opportunities in line with Island CultureZ values, and overseeing initiative startup within its Equity Toolkit.

Island CultureZ is a BIPOC-led and –centered, neighborhood-based community wealth building initiative that pairs urban agriculture with equitable community and economic development efforts. Its mission is nurturing community self-reliance through working in unison to overcome poverty and oppression. Goals and objectives includes creating viable jobs through local agriculture and food-related enterprises and creating a thriving network of synergetic communities working in innovative, research-based, community-led ways toward healthy, equitable local economies.

Half of these funds would be used for a project manager and the other half would be put toward land acquisition.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Legal Aid

Expenditure	\$101,218
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$101,218</b>

**Description of Request:**

Legal Aid is requesting \$101,218 to provide an attorney and a bilingual paralegal at the Bridges to Hope Family Justice Center of Forsyth County (formerly Safe on Seven).

Legal Aid of North Carolina is a statewide, nonprofit law firm that provides free legal services in civil matters to low-income people in order to ensure equal access to justice and to remove legal barriers to economic opportunity. Goals and objectives include ensuring meaningful access to the courts by providing free legal representation for domestic violence and intimate partner violence victims in Forsyth County and increasing the completion and success rate for domestic violence and intimate partner violence victims seeking domestic violence protective orders in Forsyth County District Courts.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL: Memorial Industrial Community Development Corporation**

Expenditure	\$20,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$20,000</b>

**Description of Request:**

The Memorial Industrial Community Development Corporation is requesting \$20,000 to assist with the creation of an incubator farm that provides training and support to individuals aspiring to farm and contribute to the local food system.

The mission of Memorial Industrial Community Development Corporation is to improve the quality of life for Forsyth County residents by addressing social determinants of health and the impact on poverty including food and nutrition, agricultural, economic, educational, social and community needs while preserving the historical and rural character of the area. Goals and objectives include supporting programs that promote the reclamation and preservation of local African American history and the legacy of social justice and equality of the Memorial Industrial School; supporting agricultural and ecological education and the promotion of community reclamation of farmland and access to other natural resources in Forsyth County and environs; encouraging access to natural resources for community-defined purposes which include programs to establish sustainable food and farm programs for residents impacted by the food desert in Forsyth County and rural communities; and serving all who live and/or work in Forsyth County, emphasizing support for low- to moderate-income residents and businesses.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**    **Neighbors for Better Neighborhoods**

Expenditure	\$60,200
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$60,200</b>

**Description of Request:**

Winston-Salem Foundation – Neighbors for Better Neighborhoods (NBN) is requesting a total of \$70,200 in Special Appropriation funding in FY22. The same funding amount was approved by Forsyth County in the Amended FY21 budget. This amount is an increase of \$60,200 over FY20.

NBN works with neighborhood-based organizations located in low-to-moderate wealth communities providing technical assistance, racial equity workshops, community organizing assistance, leadership development training, grassroots grant opportunities, and community engagement strategies. Its foundation is based on the principles of Asset Based Community Development (ABCD) an approach to educate residents on micro level to macro level engagement.

NBN proposes to implement workshops and action groups for both urban and rural communities, including Kernersville, Rural Hall, Old Town and Walkertown, and will implement resident Leader services in at least three of these rural communities. NBN will contract 3 resident leaders at \$16.00 hourly to work ten (10) hours a week for one year in the neighborhoods they live, and receive training through our "Neighbors in Action" (NIA) Leadership Development Program. The resident leader will build a team with a minimum of five resident volunteers. The team of residents will receive coaching and leadership development in areas of professional, social and emotional development as they improve their community’s economic footprint. This model is an intentional workforce development tool that increases economic mobility, civic engagement and equitable development in rural and urban areas.

For FY21, other local or State government contributors to Neighbors for Better Neighborhoods were: City of Winston-Salem \$45,050, \$200,000 in United Way Forsyth County funding, and over \$271,000 from foundation funding.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: United Way - Partnership for Prosperity**

Expenditure	\$75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

The United Way is requesting \$75,000 to expand Partnership for Prosperity’s work to reduce poverty by enabling a place-based approach to study circles and advocacy training workshops, bringing residents with lived experiences together to understand poverty, make decisions, and solve problems; engaging service providers by focusing on how they are moving the needle of poverty and agreeing on common/community-wide goals; strengthening advocacy work with those in o=poverty to influence public attitudes, policies, and laws; and conducting “Getting Ahead in a Just Getting’ by World” workshops that increase awareness of systemic poverty as well as how to access resources and navigate systems.

The mission of United Way of Forsyth County is to bring the community and its resources together to solve problems that no one organization can solve alone. The Partnership for Prosperity program aligns resources, eliminates silos, and advocates for policies through a racial equity lens to help the most vulnerable citizens thrive. Goals and objectives of the Partnership for Prosperity include organizing service providers into cohort groups based on the social determinants of health (food insecurity, education, housing, jobs and workforce development, health and wellness) to facilitate collaboration, monitor community wide impact, and identify improvement opportunities; creating a network for Getting Ahead graduates such that they continue to develop and are leveraged to inform and influence others; using the collective wisdom of its partners to be a voice for policy and systemic change; actively engaging an Advisory Board comprised of individuals currently or previously experiencing poverty to provide feedback and input to community partners; and actively and continuously conducting fundraising not just as a means of raising money for the Partnership for Prosperity, but also to promote the message and goals of the organization.

Funding would be used to provide incentives for program participants and facilitator stipends as well as to offset a percentage of personnel/staff expenses.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Office of the Public Defender – Additional positions**

Expenditure	\$407,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$407,000</b>

**Description of Request:**

The Office of the Public Defender is requesting five additional district court level attorneys, three paralegals and one investigator for a two-year term to address the backlog of cases which the court system will face when normal operations resume. Currently, caseloads are almost double what they should be and this is only possible due to the lack of normal operations.

The Forsyth County Public Defender’s Office is dedicated to preserving society’s interest in the fair administration of justice by providing zealous advocacy and upholding the Constitutional rights of the People using superior legal knowledge, preparation, and trial skills.

The total annual cost is estimated to be \$407,000 for these positions.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Reynolda House

Expenditure	\$50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

Reynolda House is requesting \$50,000 to offset personnel costs for virtual classroom visits for K-12 students as well as personnel costs for the development of Reynolda's new website and continued digital engagement.

The mission of Reynolda House is to preserve and interpret an American country home and a premier collection of American art. Goals and objectives include evolving with its visitors; upholding excellence in practice and place; creating an environment where people thrive; and aligning finances with aspirations.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Atkins Community Development Corporation**

Expenditure	\$300,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$300,000</b>

**Description of Request:**

S.G. Atkins Community Development Corporation is requesting a grant of \$300,000 to expand the capacity of the shared-use commercial kitchen at the Enterprise Center business incubator which will double the number of food entrepreneurs from 10 to 20.

The mission of S. G. Atkins Community Development Corporation is to be a catalyst for community economic development in neighborhoods near Winston-Salem State University by seeking to increase ownership of small businesses that create jobs and increase home ownership that stabilizes neighborhoods and creates equity. Goals and objective include building homes for first-time homebuyers in east Winston-Salem, providing entrepreneurship education to aspiring business owners, providing office space and technical assistance to existing business owners, strengthening neighborhood leadership by supporting neighborhood associations with technical assistance, seed money and meeting space, and promoting nutrition and healthy eating by supporting its community garden and farmers market.

Since 2018, the Atkins CDC has operated the only inspected and permitted shared-use kitchen available for rent to chefs, caterers and food entrepreneurs in Forsyth County. The kitchen operates at the full capacity allowed by regulations and there is a growing wait list of 40 individuals who have requested a permit to use the kitchen.

The Enterprise Center has been nurturing businesses for ten years in a 40,000 square foot building owned by the Atkins CDC and houses forty-three small businesses and non-profits that have created over 70 jobs in the area, generating over \$2 million per year. It expects this expansion to assist ten new food entrepreneurs which would create 20 jobs in the first year and generate \$500,000 in revenue.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Shelter our Sisters**

Expenditure	\$5,500
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$5,500</b>

**Description of Request:**

Shelter our Sisters is requesting \$5,500 to assist women, teens, and children by meeting emergency needs with a long-term goal of establishing a women and children’s transitional home. Emergency needs could include paying for motel stays for women fleeing domestic violence situations.

Shelter our Sisters was created to improve the lives of women, teens, and children by providing sanctuary and sisterly love. Goals and objectives include empowering consumers to improve the quality of their lives by achieving self-sufficiency; building safe, driven, and secure ways to independent living, establishing greater advocacy through community engagement, and aiding consumers through successful transitions.

Shelter our Sisters is seeking to expand seven programs and fully implement its emergency bill pay program.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** The Conservation Fund – Historic Shallow Ford Site

Expenditure	\$100,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$100,000</b>

**Description of Request:**

The Conservation Fund is requesting \$100,000 in County funding for FY22 for the permanent protection of 245 acres in western Forsyth County at the Historic Shallow Ford site along the Yadkin River. In FY21, Forsyth County provided funding for the Conservation Fund in the amount of \$100,000 to purchase and preserve this site.

In conjunction with the NC Department of Natural and Cultural Resources (DNCR), the Shallow Ford site was purchased by the Conservation Fund on 12/31/20. The Conservation Fund now owns the property but will transfer it to DNCR as a state historic park once the agency raises enough funds. The plan is for the land to be owned by the State of North Carolina as part of the Yadkin River State Trail and to be managed collaboratively with local non-profit pursuant to a memorandum of understanding with the State.

As a public property, the site will provide access to the Yadkin River for water-based recreation and the opportunity for historic interpretation and environmental education. After the property is acquired by the state and annexed by Fort Dobbs State Historic Site, DNCR staff will manage the property as a historic park and develop public programs, trails, interpretive signage and outdoor exhibits while working with a variety of community partner, including The Conservation Fund and the Yadkin River Keeper. The intention of the Shallow Ford acquisition is to operate it as a public state historic park.

Forsyth County funds will be leveraged against other public and private funding commitments to facilitate the conveyance of the Shallow Ford site to the State of North Carolina as a State Historic Site.

For FY21, other local or State government contributors to the Conservation Fund were: Private donors \$600,000, \$250,000 in public grant commitments, and \$200,000 from private foundation support. The Conservation Fund also assisted DNCR with the preparation of a \$1,200,000 grant application to the NC Land & Water Fund. As of April 2021, the award status is still pending.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: The Feelings Company**

Expenditure	\$150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$150,000</b>

**Description of Request:**

The Feelings Company is requesting \$150,000 to build a social and emotional nature-inspired playground at Kimberly Park Elementary School. With Kimberly Park Elementary School being located in a poverty area, children living in poverty are more likely to lack the basics including food, clothing, adequate housing, and parental support with homework. Poverty is associated with a higher risk for poor cognitive and academic outcomes, lower school attendance, and grade failure.

Studies indicate that playing and relaxing in a natural setting can defuse stress. Brief nature walks can reduce anxiety and improve focus and symptoms of ADHD. When learning institutions move learning to an outdoor environment, students become more motivated and self-directed.

All funds would be used towards construction and design.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: The Twenty, Inc.**

Expenditure	\$126,500
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$126,500</b>

**Description of Request:**

The Twenty, Inc. is requesting \$126,500 to fund engagement activities including the launch of the “Minority Health Education and Outreach Campaign” to disseminate educational materials about the COVID-19 vaccine, host community events for minorities to voice their questions, comments, and concerns, and establish a community outreach team.

The mission of the Twenty, Inc. is to be an initiator and participant in alleviating the Racial Wealth Gap in Winston-Salem/Forsyth County, by working collaboratively with other individuals and organizations who are motivated to create assets, gain greater access to capital and support “Universal Entrepreneurship.” The Twenty, Inc. believes there is a sacred nobility inherent in each human being, but access to social, political, and economic is often denied. Goals and objectives included creating an organizational infrastructure composed of twenty committees that address social determinants that impact quality of life (1. Finance, 2. Events, 3. Transportation, 4. Data/Research Information, 5. Housing & Economic Development, 6. Technology, 7. Advocacy & Policy, 8. Environmental Stability, 9. Education, 10. Workforce Initiative/Training & Education, 11. Arts, 12. Ombudsman, 13. Entrepreneurship, 14. Marketing/Social Media, 15. Faith-Based/Community, 16. Ad Hoc, 17. Health & Wellness, 18. Youth, 19. Monitoring/Accountability, 20. Law & Criminal Justice); organizing 200 individuals willing to volunteer five hours per month working within their chosen committee structure; creating better opportunities for individuals marginalized through neglect and lack of opportunity and improving their circumstances by working collectively to access capital and other resources that are available in the marketplace; developing educational and training resources to improve organizational capacity, youth empowerment, entrepreneurship financial, mental health, health & wellneses of the Minority Community; and increasing the capacity of affordable housing infrastructure in Forsyth County that will facilitate more minorities in Home Ownership.

Funds would be used to offset staff costs and operating expenses.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**    **Trellis Supportive Care**

Expenditure	\$1,000,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$1,000,000</b>

**Description of Request:**

Trellis Supportive Care is requesting \$1,000,000 to support its upcoming Capital Campaign to upgrade critical services at the Kate B. Reynolds Hospice Home as well as implement safety protocols to protect patients, their family members, and staff in the wake of the COVID-19 pandemic.

Trellis Supportive Care provides compassionate care for those individuals living with a life-limiting illness and their families, through quality medical, emotional, spiritual, and social support.

Specifically, capital projects that will be undertaken include replacing the 23-year old HVAC system so that each room will have its own temperature control as well as new air filtration and recirculation systems which remove, dilute, and disinfect pathogens to avoid infections for patients, staff, and visitors; replacing the generator; establishing a negative pressure room for infectious disease control; two fog machines to sanitize rooms between patients; integrating a new AC system in the computer room; and preparing for a hybrid approach to care by renovating and equipping a telehealth-designated area.

Technology improvements include implementing Smart bed technology that will improve monitoring by tracking a patient’s progression and purchasing encrypted smart monitors for each room so that patients can stay connected electronically with their families.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Triad Cultural Arts**

Expenditure	\$150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$150,000</b>

**Description of Request:**

Triad Cultural Arts is requesting \$150,000 to develop an African-American Heritage Center in a designated section of the Winston-Salem Urban League Building at 510 Trade Street.

The mission of Triad Cultural Arts is to advance and preserve African American history and culture for the enrichment of all people. Goals and objectives include promoting education and achievement and enhancing learning and creativity through arts and culture; contributing to a culturally competent community so that diversity is respected and valued; developing leadership in shaping public discourse about issues affecting the African American community; and implementing initiatives that interpret and exhibit local Black heritage.

Triad Cultural Arts would use these funds for planning and design expenses such as finalizing and publishing the design of the African American Heritage Center of Winston-Salem, developing cultural tool kits and traveling exhibits for Winston-Salem/Forsyth County School teachers, and producing the Juneteenth festival and city-wide Kwanzaa events.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: United Way Housing Matters  
(formerly known as the Ten Year Plan to End Chronic Homelessness)**

Expenditure	\$5,305
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$5,305</b>

**Description of Request:**

The United Way of Forsyth County is requesting a total of \$15,000 of general operating support for Housing Matters in FY22, an increase of \$5,305 over FY20. Beginning in FY18, United Way of Forsyth County received a Special Appropriation from Forsyth County, in the amount of \$7,695 and was increased to \$9,695 in FY20. In FY21, the amended budget included at total of \$11,000 for this program. Funding is currently included in the FY22 Recommended Budget for United Way Housing Matters at the FY20 level of \$9,695. United Way of Forsyth County has been a partner with the County in improving housing opportunities since 2005. The Housing Matters team provides support to the Winston-Salem/Forsyth County Continuum of Care (CoC) implementing programs and strategic improvements to eliminate homelessness.

The goals for FY22 are to improve access to mental health care for venerable homeless people, to achieve and maintain functional zero for chronic and veteran homelessness, decrease the number of people entering shelter from a housed situation to less than 25% by 2021 and decrease the average length of stay in homelessness by 30% by 2025. The primary focus will be housing the last 30 chronically homeless individuals in our community and continuing to build the Housing Emergency Assistance Response Team (HEART) project which targets people who have been long term homeless and are high hospital service users.

Funds provided by Forsyth County in FY22 will be used for program expenses and for personnel expenses.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Wake Forest University Baptist Medical Center – FaithHealth Chaplaincy Program**

Expenditure	\$75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

Wake Forest University Baptist Medical Center is requesting an additional \$75,000 for the County’s contract for FaithHealth services that provides first responder chaplains that provide crisis response, intervention support, and education services for all County departments, the Sheriff’s Office, and Volunteer Fire Departments in Forsyth County.

The County currently contracts with Wake Forest University Baptist Medical Center for \$75,000 and funds this program with behavioral health maintenance of effort funding as this service is used to respond to emergencies, crises, and other traumatic incidents involving County response.

This request would increase the total contract cost to \$150,000.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**    **Winston-Salem Theatre Alliance**

Expenditure	\$90,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$90,000</b>

**Description of Request:**

The Winston-Salem Theatre Alliance is requesting \$90,000 as part of a second Homecoming Capital Campaign to renovate the 35-year-old community theater located at 650 West 6th Street as a permanent home. The two-story, 16,000 square-foot brick building was purchased through a capital campaign last year that raised more than \$1.6 million, exceeding the original plan of \$1.5 million. The second campaign for \$750,000 will allow for renovations to finish the project. To date, the Winston-Salem Theatre Alliance has raised a little over \$464,000 towards the renovations.

In FY20 the Board approved \$10,000 of the \$100,000 requested to the Winston-Salem Theatre Alliance.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:    WS/FC Public Art Commission**

Expenditure	\$10,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$10,000</b>

**Description of Request:**

The Winston-Salem/Forsyth County Public Art Commission is requesting \$10,000 in FY22 for the purpose of commissioning a COVID-19 Memorial public art project.

The City-County Public Art Commission, in its capacity as facilitators of public art for the City of Winston-Salem and Forsyth County, would like to honor the 320 people we have lost in Forsyth County due to the COVID-19 pandemic with a piece of public art to be displayed for at least one year. Details about the project would be deliberated by a committee and the artist chosen for the project.

The City-County Public Art Commission is administered by the City-County Planning and Development Services Department. All funding will be used to pay an artist to create the public art project. Administration will be done by City staff. County funds would be added to an equal amount of funding from the City of Winston Salem to create the above-described public art project/memorial, which would be displayed for at least one year.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**    **YMCA of Northwest North Carolina**

Expenditure	\$500,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$500,000</b>

**Description of Request:**

The YMCA of Northwest North Carolina is requesting \$500,000 to support renovation of its YMCA REACH (Resources for Economic Development, Academics, and Community Health) Center, formerly the Winston Lake Family YMCA, including relocation of YMCA wellness facilities, creation of three community classroom spaces, roof repairs, HVAC replacement, creation of office space for collaborating organizations, and creation of preschool classrooms and renovations to the community kitchen and welcome center.

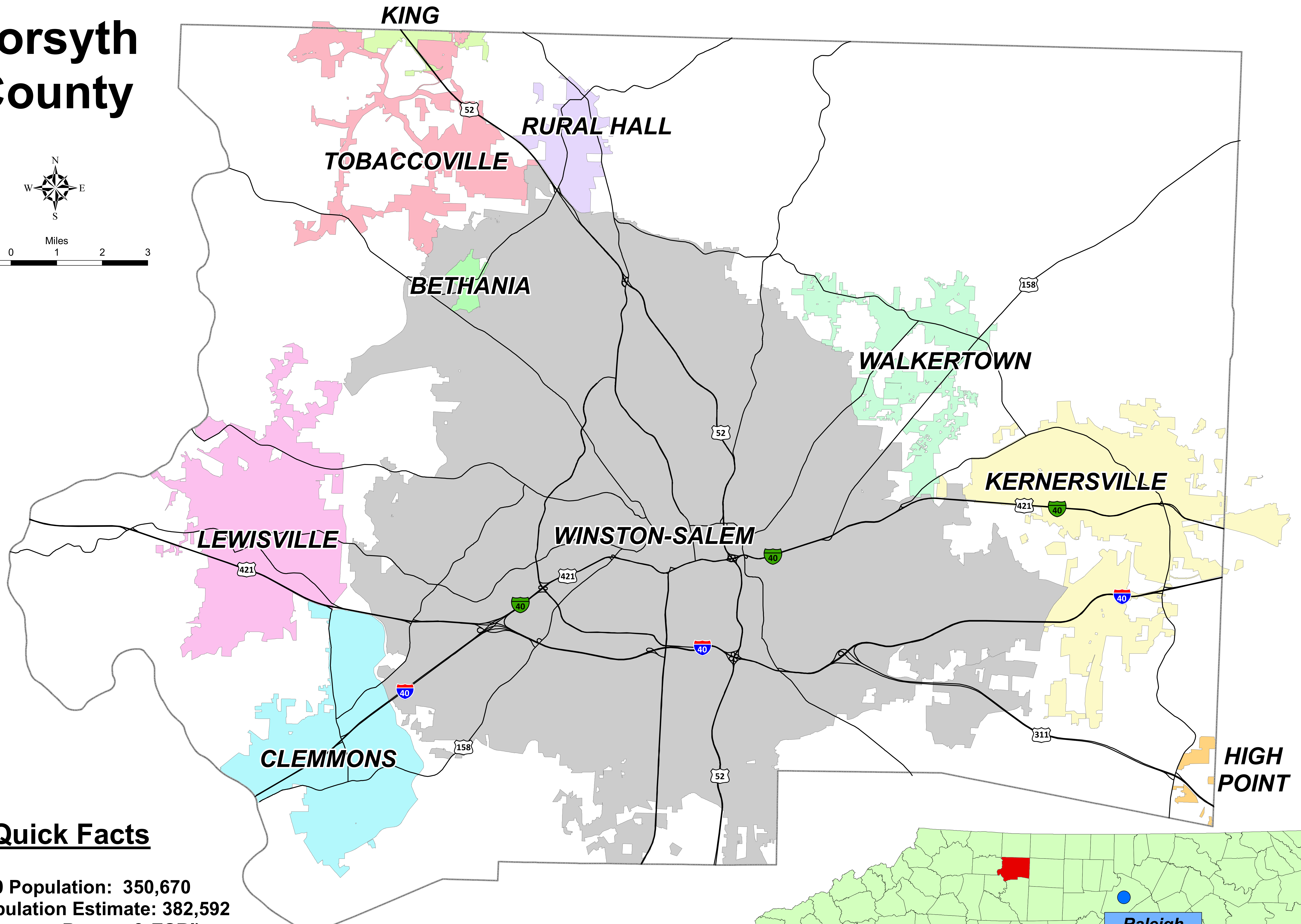
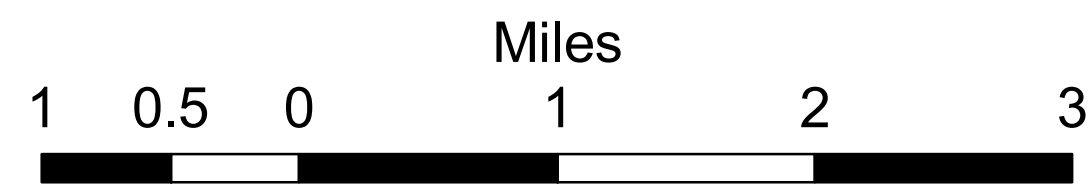
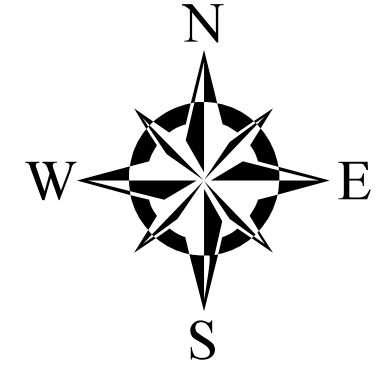
The mission of the YMCA is to help all people reach their God-given potential in spirit, mind, and body. Goals and objectives include giving back and supporting its neighbors through a network of volunteers, donors, and advocates to strengthen the social connectedness needed to advance inclusion, diversity and global engagement to ensure all segments of the community feel welcome and have access to the Y; executing a holistic approach to personal growth in its youth-serving programs to demonstrate improvement in life skills and academic proficiency; and equipping and encouraging individuals to pursue sustainable healthy lifestyles and prevent chronic disease by taking a holistic approach to total wellness in spirit, mind, and body.

*Manager's Recommendation:*

*Board Action:*

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# Forsyth County



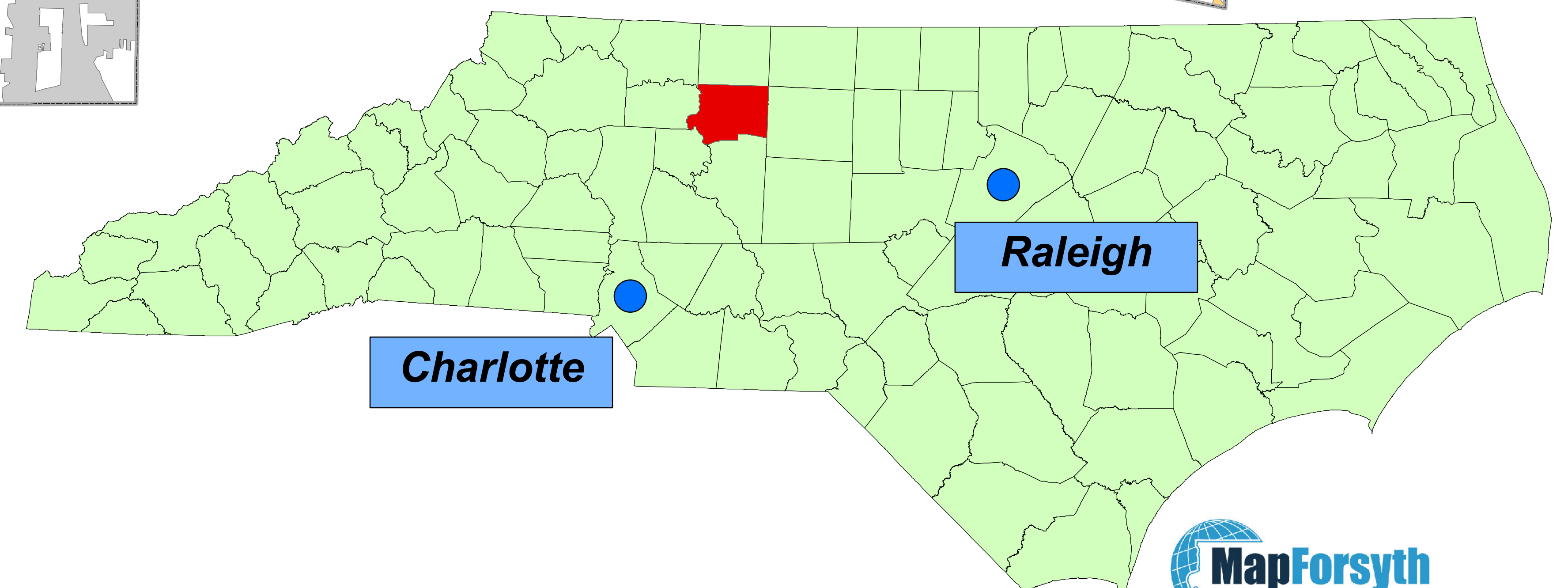
## Quick Facts

2010 Population: 350,670  
2019 Population Estimate: 382,592  
(US Census Bureau & ESRI)

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849







## Alternate Service Level Requests - Fiscal Year 2022

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
Sheriff	Agency Leadership/Support Services - 1 FT Grants Analyst	77,044	-	77,044
	Agency Leadership/Support Services - PT Public Relations Contract	29,730	-	29,730
	Animal Services - 1 FT Corporal	110,732	-	110,732
	Animal Services - Market Adjustment for Animal Care Officers	15,000	-	15,000
	Detention - Court Services - Reclassify 3 Deputies from PT to FT	103,764	-	103,764
	Law Enforcement - Civil - 1 FT Records Specialist	40,311	-	40,311
	Law Enforcement - Community Outreach - 2 FT Deputies and 2 PT Deputies	274,586	-	274,586
	Law Enforcement - Patrol - 8 FT Deputies	906,659	-	906,659
	Law Enforcement - Domestic Violence - Reclassify 1 Deputy from PT to FT	78,338	-	78,338
	Law Enforcement - THRAT/I-Team - 1 FT Tactical High Risk Apprehension Deputy and 2 FT I-Team Deputies	299,487	-	299,487
	Law Enforcement - Communications - Match WSPD Salary for Telecommunicators	75,480	-	75,480
	Law Enforcement - Real Time Intelligence Crime Center - 3 FT Intelligence Specialists	179,915	-	179,915
	Law Enforcement - 1 FT Senior Office Assistant (Records/Pistol Permits)	43,655	-	43,655
	Law Enforcement - School Resource Officers - Community Investigation Unit - 4 FT Deputies/Detectives and 1 FT Corporal	504,552	-	504,552
	Law Enforcement - 1 FT Corporal (Enforcement-Training)	72,422	-	72,422
	Emergency Services	Fire - 3 FT Captains (Suppression)	274,500	274,500
Fire - 1 FT VFD Support Analyst		147,000	147,000	-
EMS - UHU Improvement Plan		1,247,483	356,440	891,043
EAP	Air Awareness Program - 1 FT Coordinator	77,128	73,350	3,778
Public Health	Environmental Health - 1 FT Specialist	106,333	-	106,333
	Neighborhood Equity Atlas	110,000	-	110,000
	Personal Health & Nursing - 1 FT Men's Health Coordinator	60,216	-	60,216
	Personal Health & Nursing - 2 FT School Health Nurses	148,665	-	148,665
DSS	First Floor Buildout	300,000	-	300,000
Aging Services	Shepherd's Center Funding – increase funding to \$65,000	10,000	-	10,000
	Senior Services – increase funding to \$375,000	5,000	-	5,000
	Senior Services -	1,000,000	-	1,000,000
N.C. Cooperative Extension	1 FT Office Assistant	37,476	-	37,476
FTCC	5 FT Campus Security Officers	281,713	-	281,713

<i>Department</i>	<i>Description</i>	<i>Expenditure</i>	<i>Revenue</i>	<i>Net County</i>
WSFCS	Adjustment to Annual Funding	4,040,547	-	4,040,547
Parks	Triad Park Greenway	650,000	550,000	100,000
CED	Center for Creative Economy	16,000	-	16,000
Finance	1 FT Risk Management Analyst position	61,734	-	61,734
Human Resources	Marketing and Recruitment Contract	15,000	-	15,000
Commissioners & Manager	Marketing Department	226,272	-	226,272
	Contract for Lobbyist	60,000	-	60,000
	Intern Program	10,400	-	10,400
Non-Departmental	Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)	2,320,000	-	2,320,000
Special Appropriations	ARCA	1,159,839	-	1,159,839
	Arts Council – Increase to \$150,000	150,000	-	150,000
	Boston Thurmond Community Network	50,000	-	50,000
	Creative Center of North Carolina, Inc.	600,000	-	600,000
	Creative Corridors	100,000	-	100,000
	Crosby Scholars	200,000	-	200,000
	DENT Creative Reuse Center	42,000	-	42,000
	Developing Future Leaders, Inc.	35,840	-	35,840
	Eliza’s Helping Hands	15,000	-	15,000
	Experiment in Self-Reliance – Increase to \$75,000	33,305	-	33,305
	Family Services – Battered Women’s Shelter	30,000	-	30,000
	Hustle Winston-Salem	72,000	-	72,000
	IFB Solutions	300,000	-	300,000
	Island CultureZ	60,000	-	60,000
	Legal Aid of NW North Carolina	101,218	-	101,218
	Memorial Industrial CDC	20,000	-	20,000
	Neighbors for Better Neighborhoods - Increase to \$70,200	60,200	-	60,200
	Partnership for Prosperity	75,000	-	75,000
	Public Defender's Office	407,000	-	407,000
	Reynolda House Museum of American Art	50,000	-	50,000
	S.G. Atkins CDC	300,000	-	300,000
	Shelter our Sisters	5,500	-	5,500
	The Conservation Fund	100,000	-	100,000
	The Feelings Company	150,000	-	150,000
	The Twenty, Inc.	126,500	-	126,500
	The Wells Center	25,000	-	25,000
	Trellis Supportive Care	1,000,000	-	1,000,000
	Triad Cultural Arts	150,000	-	150,000
	TROSA	165,250	-	165,250
United Way – Housing Matters - increase to \$15,000	5,305	-	5,305	
Wake Forest Baptist - Chaplaincy Program - increase to \$150,000	75,000	-	75,000	
Winston-Salem Theatre Alliance	90,000	-	90,000	
WS/FC Public Arts Commission	10,000	-	10,000	
YMCA Reach Center	500,000	-	500,000	
<b><u>TOTAL – GENERAL FUND</u></b>		<b><u>20,281,099</u></b>	<b><u>1,401,290</u></b>	<b><u>18,879,809</u></b>



# PUBLIC HEALTH

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**Title of ASL: Forsyth County Neighborhood Equity Atlas**

Expenditure	\$110,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$110,000</b>

**Description of Request:**

In 2007, MapForsyth began an initiative to examine various geospatial data relationships and the effects these variables had on our local communities. The project has grown since that time and it would be greatly beneficial to expand the scope of this analysis. In particular, it would be beneficial to examine these community-related factors to measure change over time rather than as siloed years. This will assist in identifying areas that show positive growth and other factors that would be a valuable tool to aid in decision making for various departments within the County.

The Forsyth County Neighborhood Equity Atlas program will be built upon the following principles: Access, Inclusivity, Justice, Equity, and Sustainability. The program will produce a series of maps based on US Census Tracts to highlight potential inequity across the County. From this dataset, the program will review the historical data to measure change within these areas and identify successful programs which are helping the community. This program will also provide an analysis of conditions to inform the decision making process and the budgeting process for County departments and other organizations who work within the communities of Forsyth County. The requested funds would be utilized to partner with local community resources to assist in implementing the various phases of the proposed program.

The Department of Public Health will collaborate with MapForsyth on this project if approved in the FY22 budget.

*Manager's Recommendation:*

*Board Action:*

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# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

**Title of ASL: Adjustments to Annual Funding**

Expenditure	\$4,040,574
Revenue	-
<b>Net County Dollars</b>	<b>\$4,040,574</b>

**Description of Request:**

Funding for the Winston-Salem/Forsyth County Schools has been determined by a funding formula developed in 2012 for the past several years. The funding formula adjusted the funding for WSFCS based on changes in enrollment and changes in non-dedicated County revenue – property tax and sales tax revenue.

The last two years, WSFCS has requested significantly more funding than the funding formula has produced so a workgroup made up of County staff and WSFCS staff, facilitated by an attorney from a local law firm, met to examine the funding formula and make recommendations to ensure county appropriations are sufficient to support the funding needs of WSFCS. After meeting several times, there was a lack of consensus on whether the formula had performed adequately in the past.

The request from WSFCS for FY22 is \$153,498,424. Had the funding formula been used for the County Manager’s Recommended Budget, the result would have been close to this amount as it equaled \$152,527,681, a difference of \$970,473. The County Manager’s Recommended Budget this year is based on a continuation review of the request from WSFCS and equals \$149,457,850. This funding is still an increase of \$11,067,320 over the FY21 Adopted Budget and \$8,126,969 over the FY21 Restored Budget.

Request	Requested Increase	Recommended Increase	Notes
Salaries and Benefits	\$662,351	\$331,176	Annual turnover should result in the increase being less than half of state average % increase
State-mandated Salary Increases estimated at 3%	\$906,797	\$755,664	Based on slightly lower percentage increase
Compensation Adjustments for Staff	\$2,042,453	\$0	Additional information is needed on which staff will receive increases
New Lewisville Middle and Virtual Academy	\$677,500	\$0	Fund with WSFCS fund balance
Charter School	\$1,119,565	\$651,254	Justification does not support \$1.1m increase solely funded by County appropriation
Technology	\$370,000	\$0	Fund with ESSR funds

In addition to the funds included in the FY22 County Manager’s Recommended Budget, WSFCS will also receive a significant amount of funds based on actual Article 46 Sales Tax revenue received in the current year, which staff estimates will amount to \$6,137,523. Additionally, if total annual sales tax receipts exceed the revised FY21 sales tax budget (not including Article 46) by more than \$2,500,000, WSFCS will receive 40% of the sales tax in excess of budget. Staff currently estimates total receipts will be \$74.5 million compared to the budget of \$66.2 million, meaning WSFCS would receive an additional \$3,342,896 once the year-end audit is complete.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL: TROSA (Triangle Residential Options for Substance Abusers, Inc.)**

Expenditure	\$165,250
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$165,250</b>

**Description of Request:**

TROSA (Triangle Residential Options for Substance Abusers, Inc.) is requesting \$165,250 to support its expansion to Winston-Salem.

TROSA is an innovative, multi-year residential program that empowers people with substance use disorders to be productive, recovering individuals by providing comprehensive treatment, experiential vocational training, education, and continuing care. Goals and objectives include improving mental health outcomes and increasing coping skills for residents in order to maintain sobriety through daily therapeutic activities and programs, one-on-one counseling and/or psychiatry sessions, and participation in therapeutic groups led by clinical/program staff; increasing education or training of 100% of residents while in TROSA's two-year program, taking advantage of educational opportunities such as GED prep classes, college courses at a local community college, and employment-focused certification courses; assisting graduates with obtaining employment upon leaving TROSA or staying on at ATROSA as a "post-graduate"; and one year after graduation, assisting TROSA graduates with remaining successful.

TROSA is requesting \$165,250 to close out fundraising for Phase I construction of its expansion to Winston-Salem. Phase I has a total cost of approximately \$10 million, including property acquisition costs, operational costs, site development, and equipment. The total cost of expansion is approximately \$22 million. Funds from this request would go towards site development and support the construction of two congregate living buildings.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**    **The Wells Center, Inc.**

Expenditure	\$25,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$25,000</b>

**Description of Request:**

The Wells Center, Inc. is requesting \$25,000 for its CATCH (Changing Attitudes to Change Habits) Program for FY22.

The Wells Center mission is to be the community bridge to positive outcomes or women exiting incarceration in Forsyth County. Goals and objectives include reducing the rate of recidivism among women offenders in Forsyth County; providing an intensive evidence-based post-release community program for women offenders; producing successful and functioning lifestyles for women exiting incarceration; and providing a needed service for an under-served population in Forsyth County.

These funds would be used to sustain office space at a County facility, located on Highland Avenue, and fulfill new lease obligations as the current location of the Wells Center at Smith Reynolds Airport will be demolished.

*Manager's Recommendation:*

*Board Action:*

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