

# 2022 – 2023 Annual Budget Forsyth County, North Carolina

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**Don Martin, Vice Chair**  
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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  
**Terri M. Goodman**, 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  
**Kimberly A. Busse**, Analyst  
**Phyllis E. Russell**, Analyst  
**leisha L. Carter**, ARPA 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, 2021.

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 01, 2021**

*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 22-23**

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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  
**AOC** - Administrative Office of the Courts  
**ARCA** - Addiction Recovery Care Association  
**ARPA** - American Rescue Plan Act  
**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  
**CHDLP** - Courthouse Debt Leveling Plan  
**CIP** - Capital Improvements Program  
**COLA** - Cost of Living Adjustment  
**COPS** - Certificates of Participation/ or Community Oriented Policing Services  
**CPI** - Consumer Price Index  
**CPO** - Capital Projects 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  
**EDTAP** - Elderly and Disabled Transportation Assistance Program  
**EMS** - Emergency Medical Services Department  
**EMT** - Emergency Medical Technician  
**EPA** - Environmental Protection Act  
**ERAP** - Emergency Rental Assistance Program  
**ERP** - Enterprise Resource Planning  
**ESC** - Employment Security Commission  
**FAIR** - Feline Assistance Initiatives Response  
**FAMIS** - Financial and Management Information System

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# GLOSSARY

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## Acronyms (Contd.)

**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  
**GFOA** - Government Finance Officers Association  
**GHSP** - Governor's Highway Safety Program  
**GIS** - Geographic Information System  
**GPO** - Grant Projects Ordinance  
**GS** - General Statute  
**HAVA** - Help America Vote Act  
**HAZMAT** - Hazardous Material  
**HCCBG** - Home and Community Care Block Grant  
**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  
**LDLP** - Library Debt Leveling Plan  
**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  
**MOE** - Maintenance of Effort  
**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 Agency  
**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  
**PTRC** - Piedmont Triad Regional Council  
**OPEB** - Other Post Employee Benefits

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# GLOSSARY

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## Acronyms (Contd.)

**OSHA** - Occupational Safety and Health Administration  
**OVW** - Office of Violence Against Women  
**PC** - Personal Computer  
**PIDL** – Public Improvement Debt Leveling Plan  
**PT** - Part time  
**PYA** - Prior Year Actual  
**QSCBs** - Qualified School Construction Bonds  
**ROAP** - Rural Operating Assistance Program  
**RJR** - R.J. Reynolds Tobacco Company  
**SCIF** - State Capital Infrastructure Fund  
**SLFRF** - State and Local Fiscal Recovery Funds  
**SMCP** State Misdemeanant Confinement Program  
**SORT** - Special Operations Response Team  
**SOS** - Safe on Seven  
**SSA** - Social Services Administration  
**STD** - Sexually Transmitted Disease  
**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.

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# GLOSSARY

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## **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.

## **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.

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# GLOSSARY

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## **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.

## **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.

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# GLOSSARY

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**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.

**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 26, 2022

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, 2022 and ending June 30, 2023 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 30 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 76 alternate service levels that, if approved, would increase the budget by more than \$16.5 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.

### **Challenges for Fiscal Year 2022-2023**

Local government budgeting is a challenge by definition. The pandemic and the resulting economic uncertainty have made the situation particularly difficult at least in the short term.

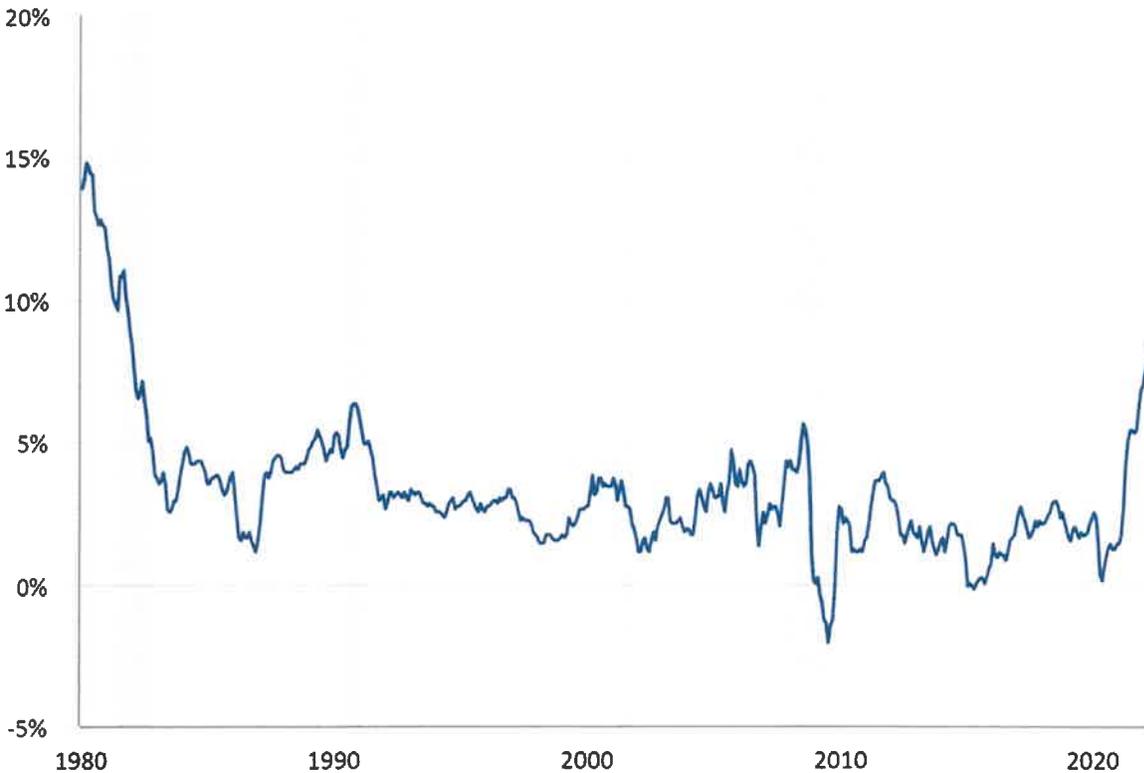
As the Board debates this spending plan, the economic reality includes some unprecedented complicating factors - inflation, continued supply chain interruptions, a highly competitive labor market driven in part by continued lower labor participation rates, low unemployment and recessionary fears. Management and Budget leaders have attempted to account for all of these factors as we develop the County Manager's recommended budget.

One essential theme of the FY2023 Budget is flexibility. Closely monitoring revenues and expenditures is built into the budget strategy. One such tool is the timing of important policy decisions in the fiscal year. During the year, the Board will be making significant spending decisions outside of the base budget. These include finalizing the adjustments to the compensation system based on the outside consultant's study, spending decisions for the opioid settlement funds, the second round of ARPA funding and Pay-Go funding based on the close out of the current fiscal year. Building this out during FY2023 will be an aid in responding to the dynamic economy.

Inflation

Inflation has arrived and is at a 40-year high and is pervasive across most sectors – particularly energy and food. The chart below shows the 12-month percentage change in the consumer price index over the last 40 years.

**12-month percentage change in Consumer Price Index, January 1980–March 2022**



Hover over chart to view data.  
Shaded areas represent recessions as determined by the National Bureau of Economic Research.  
Source: U.S. Bureau of Labor Statistics.



Understanding the impact of inflation on the proposed budget will require a deep review across expenditure categories. In addition to inflation, there are programmatic, operational and workload impacts that are difficult to tease out of the budget. While a case could be made to impose a tax increase, management attempted to balance the inflationary impacts across departments with an

expectation that upward pressure on pricing will moderate during FY 2023. If it does not moderate, potential shortfalls could be addressed through contingency and mid-year adjustments.

### Supply Chain Disruptions

In February 2022, Michael Zezas, Head of Public Policy Research and Municipal Strategy for Morgan Stanley said, "the most important trigger of supply chain disruptions, in our view, has been a surge in demand for physical goods as a result of record stimulus programs and a sharp shift in spending from services to consumer durables." Another viewpoint is from Robert Swinney, an operations professor at Duke University's Fuqua School of Business. Dr. Swinney said "it appears that three major issues have contributed most to the chaos: COVID creating a shortage of workers that has reduced production capacity around the world, distortions to typical demand due to changes in customer purchasing behavior, and the fact that manufacturing and logistics systems are often run at or near their maximum capacity."

Regardless of the exact cause, the inability to purchase certain items has affected the County over the last 18 months – and is expected to continue into FY2023. In the early stages of the pandemic, it was personal protective equipment, fuel, toilet paper, cleaning supplies and other consumables. While these supply chains corrected over time, other items have become difficult to procure.

Timely replacement of emergency response fleet vehicles is one critical area of concern. Over the last year, the Board has taken action to accelerate the approval of vehicles and major repairs to keep sufficient rolling stock in service. While this has been helpful, the supply side has not improved and we are at critical point with respect to our fleet requirements.

Another area of concern is construction. The County has a number of capital projects underway that have been and could continue to be impacted by supply chain issues. We know that delays have occurred because construction relies on so many materials of such great variety and volume. Further complicating matters is the reality that any one delay can have a downstream impact on the project. This will be an area for our construction management staff to continue to monitor and attempt to avoid during the year.

Management expects supply chain issues to continue, but it is also possible that a whiplash effect might result in an oversupply of some items and potentially mitigate at least some of the cost pressures. Timing will be important in making purchasing decisions throughout the year and will likely result in policy discussions as items are brought to the Board for approval.

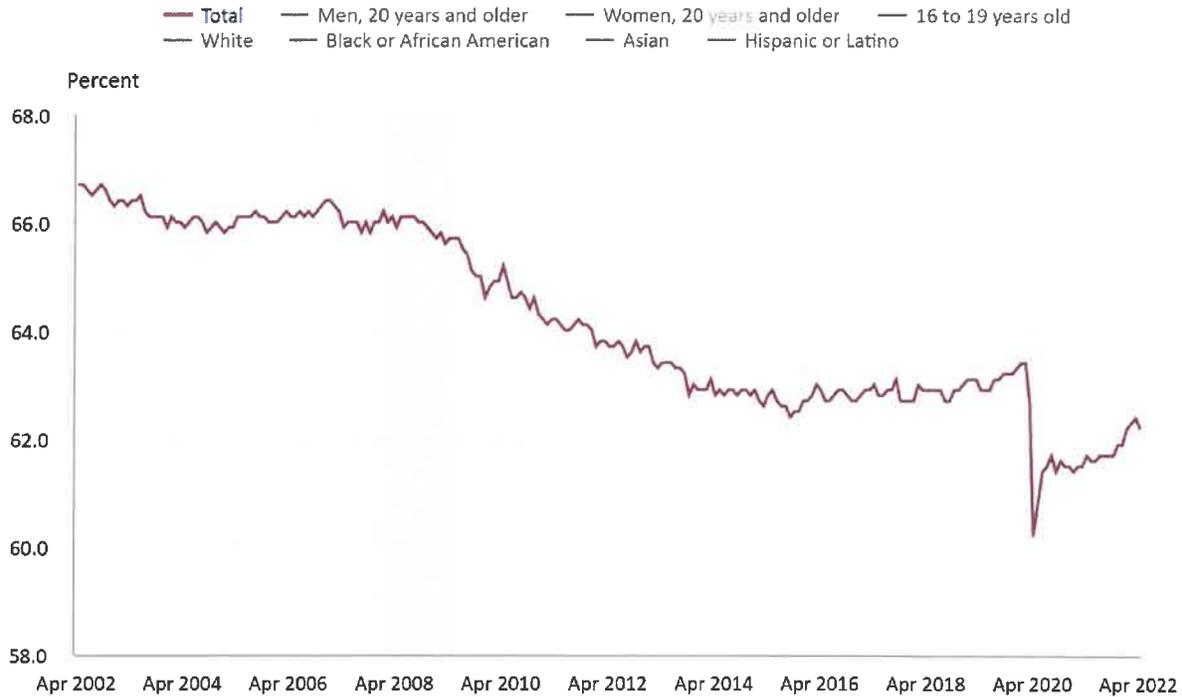
### Labor Market Considerations

Perhaps the most important, and costly area of uncertainty involves personnel. Salaries and benefits, or Personal Services as they're referred to in the budget document, make up 34% of the total General Fund budget. Competition for talent is extremely fierce. As I write this section of the budget, the County has more than 400 vacant positions and the number of qualified applications is about half of what is considered normal. In some situations, it seems unlikely that we will be able to effectively recruit certain "hard to fill" positions, despite herculean efforts by HR staff and department leadership.

As shown in the chart below, the civilian labor force has been declining for the last 20 years and has not recovered from the steep decline attributed to the pandemic.

**Civilian labor force participation rate, seasonally adjusted**

Click and drag within the chart to zoom in on time periods



Hover over chart to view data.  
 Note: Shaded area represents recession, as determined by the National Bureau of Economic Research.  
 Persons whose ethnicity is identified as Hispanic or Latino may be of any race.  
 Source: U.S. Bureau of Labor Statistics



Like most organizations – both public and private – Forsyth County has always dealt with turnover and vacant positions. Each year a certain amount of salary savings is included in the budget. Hard-to-fill positions historically have fluctuated across departments – mostly with health care and sometimes in public safety – but usually in areas where this is a degree or certification required that is difficult to obtain. What seems different as we prepare the budget for FY2023 is that positions that do not require advanced degrees or certifications are difficult to fill. Examples include positions in DSS’s Economic Services Division with 36 vacancies, Detention Officers with 76 vacancies, EMTs with 21 vacancies, and even office workers across the County.

While it is difficult to pinpoint all of the factors affecting the labor market, a few have been persistent and growing over the last few years. Most of the programs that created incentives to stay out of the labor force – such as pandemic unemployment – have ceased. More flexible work options – such as work from home – have continued and so we now compete with a new and different type of work. Recently an applicant asked if we had a work from home option and declined employment because we could not accommodate the request. The advent of the \$15 minimum wage is also becoming a factor in the competitiveness of organization’s compensation and classification plans and placing pressure across the pay schedule.

In the FY2023 budget, the efforts to maintain a competitive compensation system include continuing to fund the County’s Pay for Performance system at 2.71% - allowing for increases ranging from 1% to 5%. Funds have also been budgeted for longevity pay. While not captured in

the General Fund, another compensation benefit for County employees will be the second installment of premium pay through the American Rescue Plan Act. The employee and employer cost for health benefits increases by a modest 1.5%, made possible by the collective good health of our staff. Presumptively, the wellness program is paying dividends in both good health and lower costs. I am proud of our efforts to ensure that our employees are taking advantage of this culture of good health.

I appreciate the Board's vision in approving the contract with the Lockton consulting group to review the competitiveness of our compensation and classification plan. The recommendation will be shared with the Board in the first quarter of FY2023 and the budget includes \$5.9 million for implementation. Overall, I feel like this budget positions the County well to address the important and challenging task of ensuring that we are able to recruit and retain the top talent needed to deliver critical governmental services.

### Recessionary Fears

If all of the challenges mentioned above clearly create almost untenable uncertainty – now add fears of a recession to the mix of considerations important to form the basis for the proposed FY2023 budget. On May 19<sup>th</sup>, the Washington Post published the following article that suggests an economic downturn could be an issue in FY2023.

#### ECONOMY

## U.S. may be barreling toward recession in next year, more experts say

'Recession risks are high – uncomfortably high – and rising,' a leading economist says



By Abha Bhattarai

Updated May 19, 2022 at 4:23 p.m. EDT Published May 19, 2022 at 6:00 a.m. EDT

The U.S. economy could be heading for a recession in the next year, according to growing warnings from banks and economists, as a sudden bout of pessimism hammers financial markets, which on Thursday spiraled further from recent highs.

Although major swaths of the economy – including the job market and consumer spending – remain robust, there are mounting worries that rising borrowing costs for consumers and businesses, after years of near-zero interest rates, could cause a sudden retrenchment. The Federal Reserve has raised interest rates by 0.75 percentage points so far this year, while officials are signaling more aggressive increases could be necessary to cool the economy. Continued uncertainty from the [coronavirus](#) pandemic and Russia's invasion of Ukraine are adding to the uneasiness.

Ironically, the County is much better prepared to deal with a recession compared to other challenges because we have the tools in place to speed up or slow spending depending on how best to respond. If there is an economic slowdown, it is important to make sure that we have the staff and the supplies and materials needed to meet the demands for services. A recession means more of our citizens will be relying on DSS, Public Health, public safety services and other County services. It is my sense that this budget is a rational approach to a uniquely uncertain period in our history. I look forward to diving into the complexities of the recommendations and implementing modifications that the Board of County Commissioners identify to perfect it.

### 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:

- Again, 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 \$531,235,946. This reflects an increase of \$31,165,418, or 6.2% over the current year.
- The recommended countywide ad-valorem tax rate for FY2023 is 67.78 cents, which includes 11.50 cents dedicated to paying debt service.
- The primary revenue sources, property and sales taxes, comprise 75.1% of the total general fund revenue that supports County services. This is slightly down from FY 2022, but still clearly demonstrates the importance and dependency on locally-generated sources of revenue.
- The property tax penny equivalent is \$4,352,669, up from \$4,227,725 in the current year.
- Fund Balance Appropriated equals \$14,597,473, which is higher than the amount included in the FY 2022 Adopted Budget, but is based on a formula that is a function of the overall budget, minus debt service and payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College. This will be the target for reversions from departments in FY2023.

The proposed budget and work program for Fiscal Year 2022-2023 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.

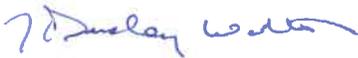
Putting together a budget is a tremendous effort. I need to thank all of the department managers. Sheriff Kimbrough and his staff have been terrific. The Register of Deeds, Lynne Johnson, continues her steady leadership and focus on continuing to provide excellent service. Across all departments and 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, 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 Terri Goodman, 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,

A handwritten signature in blue ink, appearing to read "J. Dudley Watts, Jr.", written in a cursive style.

J. Dudley Watts, Jr.  
County Manager

# POLICIES AND GOALS

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## Policies, Goals, and 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 2022-2023, 14% equals \$74,373,032.
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

The following four operating policies and goals address Forsyth County's mission and vision. In the General Fund section of this document, each department page includes goals and initiatives that work toward achieving success with these 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.

# POLICIES AND GOALS

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- 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.
  - 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 FY23 Recommended Tax rate is 0.6778.
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 FY23, Debt Service will be 15.6% of the General Fund budget based on expenditures of \$82,646,826.
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.

## POLICIES AND GOALS

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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.

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 (5.45¢) 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 (1.2¢) 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.

# POLICIES AND GOALS

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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.
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 Partners Health Management.

The FY 2022-2023 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**

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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) and annually budgeted special revenue funds. Because the General Fund is the primary operating fund for the County, greater emphasis and attention is 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 2020 State demographer certified population estimate of 383,274 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 2022 was 3.4% and the County's per capita income is \$31,201.

There are several factors affecting Forsyth County – and the rest of the State – for the upcoming fiscal year. From a revenue perspective, the County's tax base is demonstrating significant year over year growth. A revaluation of the County's property was completed in 2021, which saw the County's tax base grow, by \$4.9 billion, or 13.0% from 2020 to 2021. For Fiscal Year 2023, the tax base is growing by \$1.1 billion, or 2.6%. Additionally, sales tax revenue continues to be strong and current projections are that the County will receive an excess of \$5 million in sales tax revenue. These revenue sources are discussed in more detail below. Inflation pressures, rising fuel prices, and supply chain issues are two negative factors affecting the County.

## **FY 2022-2023 Recommended Budget**

The FY23 Recommended Budget is \$531,235,946, an increase of \$31,165,418, or 6.2% over the FY22 Adopted Budget. The drivers of the FY23 budget continue to be Personal Services, Education (Winston-Salem/Forsyth County Schools and Forsyth Technical Community College), and Debt. These three expenses account for 83.1% of the entire budget. A significant change in the Fiscal Year 2022-2023 budget is the elimination of the Capital Reserve Fund and Debt Service Fund. The elimination of these funds shifts Debt Service back to the General Fund and contributes to the increased budget. The FY23 Recommended Budget is funded largely by property taxes and sales taxes. The tax rate is recommended to remain at 67.78¢ for FY23, the same rate that was included in the FY22 Adopted Budget.

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 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 1 demonstrates the Budget to Budget change.

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

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## Chart 1 – Budget to Budget Change

|  |                            |
|--|----------------------------|
| <i>FY 2022-2023 Recommended Budget</i> | <i>\$531,235,946</i>       |
| <i>FY 2021-2022 Adopted Budget</i>     | <i>\$500,070,528</i>       |
| <i>Budget-to-Budget \$ Change</i>      | <i><u>\$31,165,418</u></i> |
| <i>Budget-to-Budget % Change</i>       | <i>6.2%</i>                |

While the FY23 Recommended Budget is increasing by \$31,165,418 or 6.2% over the FY22 Adopted Budget, the Board of Commissioners did amend the FY22 Adopted Budget to appropriate sales tax revenue generated in FY21 to the Winston-Salem/Forsyth County School System. Part of these additional dollars were considered continuation funding which would reduce the budget-to-budget change to an increase of \$27,821,724, or 5.6%.

Additionally, as mentioned on the prior page, the elimination of the Capital Reserve Fund and Debt Service Fund and transitioning the full accounting of Debt Service back to the General Fund is contributing to the increase in the budget. For example, some offsetting revenue such as Debt Leveling reserves and Qualified School Construction Bond Tax Credits have been left out of the General Fund the past two years. The shift of this revenue (and offsetting expenditures) back to the General Fund accounts for an additional \$8,209,418, meaning the budget-to budget change is an increase of \$19,612,306, or 3.9%.

There are other changes to note, although they do not necessarily impact the budget-to-budget change. The first change involves the Medical Examiner where costs related to medical investigations and autopsies are captured. Due to how these charges are incurred and also how difficult it is to estimate the number of medical investigations and autopsies, there have been times when costs have exceeded the budgeted amount and audit exceptions can occur. To combat this, Medical Examiner is being moved into Emergency Services.

Another change is the creation of a new Health and Human Services Department. While this is a new department, the costs for this department are essentially shifting from the Department of Social Services and Public Health with the transitioning of five staff positions to this new department. Again, this does not impact a budget-to-budget change, but it is a change that citizens would notice when comparing the Fiscal Year 2022-2023 budget to prior budgets.

Finally, in prior years, the cost of the Stepping Up program has been shown in Public Health and has been shown as a cost that would be counted in the County’s annual maintenance of effort funding for behavioral health. The decision has been made to move this cost into Behavioral Health Services for FY23.

### **Summary of FY 2022-2023 Budget Changes**

A summary of changes in revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2* provides a look at the overall County dollar changes from the FY22 Adopted Budget to the FY23 Recommended Budget.

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

Chart 2 – County Dollar Changes FY22-FY23

| Department                              | Change in Expenditures | Change in Revenues | Change in Net County Dollars |
|---|------------------------|--------------------|------------------------------|
| Winston-Salem/Forsyth County Schools    | 11,400,431             | -                  | 11,400,431                   |
| Sheriff                                 | 5,218,280              | 749,887            | 4,468,393                    |
| Social Services                         | 1,673,622              | 300,856            | 1,372,766                    |
| General Services                        | 1,135,600              | (165,500)          | 1,301,100                    |
| Emergency Services                      | 2,060,112              | 1,230,711          | 829,401                      |
| Health and Human Services               | 452,773                | -                  | 452,773                      |
| Library                                 | 390,312                | (60,599)           | 450,911                      |
| Public Health                           | 5,593,127              | 5,217,114          | 376,013                      |
| Environmental Assistance and Protection | 429,048                | 96,750             | 332,298                      |
| Tax Administration                      | 589,588                | 291,494            | 298,094                      |
| Board of Elections                      | 195,806                | (97,720)           | 293,526                      |
| MapForsyth                              | 272,332                | 8,099              | 264,233                      |
| County Commissioners and Manager        | 256,517                | -                  | 256,517                      |
| Debt                                    | 8,463,358              | 8,209,418          | 253,940                      |
| Forsyth Technical Community College     | 249,825                | -                  | 249,825                      |
| Management Information Services         | 237,409                | -                  | 237,409                      |
| Finance                                 | 226,688                | 21,100             | 205,588                      |
| Attorney                                | 171,722                | -                  | 171,722                      |
| Behavioral Health                       | 815,990                | 649,400            | 166,590                      |
| Human Resources                         | 152,567                | 6,400              | 146,167                      |
| Parks                                   | 109,955                | (1,489)            | 111,444                      |
| Budget and Management                   | 59,296                 | -                  | 59,296                       |
| Planning                                | 53,400                 | -                  | 53,400                       |
| NC Cooperative Extension Service        | (400,118)              | (449,227)          | 49,109                       |
| Emergency Management                    | 35,070                 | -                  | 35,070                       |
| Purchasing                              | 12,140                 | -                  | 12,140                       |
| Interagency Communications              | 34,923                 | 27,980             | 6,943                        |
| Airport                                 | (23,843)               | (23,843)           | -                            |
| Court Services                          | 6,287                  | 50,000             | (43,713)                     |
| Youth Services                          | (555,000)              | (400,000)          | (155,000)                    |
| Community and Economic Development      | 535,010                | 736,128            | (201,118)                    |
| Aging Services                          | (215,000)              | -                  | (215,000)                    |
| Inspections                             | 68,980                 | 336,940            | (267,960)                    |
| Medical Examiner                        | (359,150)              | -                  | (359,150)                    |
| Special Appropriations                  | (374,200)              | -                  | (374,200)                    |
| Register of Deeds                       | (4,297)                | 391,040            | (395,337)                    |
| Non-Departmental                        | (7,803,142)            | 14,040,479         | (21,843,621)                 |

The largest increase in net County dollars is the Winston-Salem/Forsyth County School System, largely due to strong sale tax performance in Fiscal Year 2021, which resulted in an additional \$3,343,694 being added to its allocation in

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

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FY21 as continuation funding. WSFCS requested \$168,116,270, an increase of \$15,314,725 over the FY21 Amended Budget with \$9,854,450 accounting for salary and benefit increases for WSFCS employees.

The second largest increase in net County dollars is the Sheriff's Office with an overall increase of \$4,468,393, which is accounted for, with an increase of \$5,218,280 in expenditures, offset by an increase of \$749,887 in revenue. The increase in expenditures is due primarily to an increase in Personal Services of \$2,373,786 or 5.0% in addition to the Jail Medical contract, which is increasing by \$515,904 over the FY22 Adopted Budget. Other increases include a contract with P&G Security Guard, Inc. that accounts for \$1,796,771.

The third largest increase is the Department of Social Services. Net County dollars are increasing \$1,749,638 due to an expenditure increase of \$2,050,494, coupled with an increase in revenue of \$300,856. Personal Services are increasing \$2,502,230, or 7.7%, offset by revenue increases associated with increased expenditures. Additionally, there are decreases in other categories of expenditures including Capital.

The fourth largest increase in net County dollars is General Services with an overall increase of \$1,301,100 driven by an increase in expenditures of \$1,135,600 and a decrease in revenue of \$165,500. Drivers of the increase in expenditures are Personal Services and Gasoline.

The fifth largest increase in net County dollars is Emergency Services, driven by an increase in expenditures of \$829,401, offset by an increase in revenue of \$1,230,711, which results in a net County dollar increase of \$829,401. Like most departments, Personal Services is a significant driver of the expenditure increase but the other reason for the increased expenditures is the transition of Medical Examiner costs to this department, as referenced earlier in the Overview of Changes.

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 3* below provides the changes in General Fund revenues for FY23. The data is at the second highest accounting level for the County. As shown in the chart below, Intergovernmental revenue is the largest dollar increase from the FY22 Adopted Budget to the FY23 Recommended Budget. This is attributable mostly to Public Health and Social Services, but the Qualified School Construction Bond Federal Credit mentioned above, as well as revenue from the City of Winston-Salem for the First and Chestnut Parking Deck that was not in the General Fund in prior year is contributing to the increased Intergovernmental revenue.

Sales Taxes is the second largest change in terms of dollars with an increase of \$9,213,312, or 9.9%. As mentioned above, sales taxes have demonstrated significant growth and the County estimates it will receive an excess of \$5 million over the FY22 budgeted sales tax revenue. The FY23 Recommended Budget includes a 1.5% increase over the Current Year Estimate for sales taxes.

The third largest increase is in Property Taxes and the growth in this category is the result of growth in the property tax base with the tax rate recommended to remain at 67.78¢.

The largest increase in terms of percentage growth is Earnings on Investments driven by increased interest rates.

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

**Chart 3- Summary of General Fund Revenue Sources**

| <u>Total By Revenue Source</u> | <u>FY22 Adopted</u>   | <u>FY23 Recommend</u> | <u>Budget to Budget</u> |                 |
|--------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
|                                |                       |                       | <u>\$ Change</u>        | <u>% Change</u> |
| Intergovernmental              | \$ 43,926,027         | \$ 54,565,257         | \$ 10,639,230           | 24.2%           |
| Sales Taxes                    | \$ 92,868,239         | \$ 102,081,551        | \$ 9,213,312            | 9.9%            |
| Property Taxes                 | \$ 288,605,215        | \$ 297,073,935        | \$ 8,468,720            | 2.9%            |
| Fund Balance                   | \$ 12,307,998         | \$ 19,095,270         | \$ 6,787,272            | 55.1%           |
| Charges for Services           | \$ 26,599,171         | \$ 29,714,646         | \$ 3,115,475            | 11.7%           |
| Earnings on Investments        | \$ 350,000            | \$ 1,001,500          | \$ 651,500              | 186.1%          |
| Other Taxes                    | \$ 1,055,000          | \$ 1,370,000          | \$ 315,000              | 29.9%           |
| Other Revenues                 | \$ 12,000,565         | \$ 12,042,947         | \$ 42,382               | 0.4%            |
| Licenses & Permits             | \$ 850,100            | \$ 751,350            | \$ (98,750)             | -11.6%          |
| Other Financing Sources        | \$ 21,508,213         | \$ 13,539,490         | \$ (7,968,723)          | -37.0%          |
| <b>Total Changes</b>           | <b>\$ 500,070,528</b> | <b>\$ 531,235,946</b> | <b>\$ 31,165,418</b>    | <b>6.2%</b>     |

Chart 4 reflects General Fund expenditure changes at the Object Level 1 level across all departments.

**Chart 4 - Summary of FY23 General Fund Expenditure Changes**

| <u>Accounting Category</u>        | <u>FY22 Adopted</u>   | <u>FY23 Recommend</u> | <u>Budget to Budget</u> |                 |
|-----------------------------------|-----------------------|-----------------------|-------------------------|-----------------|
|                                   |                       |                       | <u>\$ Change</u>        | <u>% Change</u> |
| Personal Services                 | \$ 163,609,893        | \$ 180,446,396        | \$ 16,836,503           | 10.3%           |
| Payments to Other Agencies        | \$ 170,106,780        | \$ 180,654,555        | \$ 10,547,775           | 6.2%            |
| Debt Service                      | \$ 74,602,784         | \$ 81,646,826         | \$ 7,044,042            | 9.4%            |
| Other Purchased Services          | \$ 18,664,942         | \$ 22,266,843         | \$ 3,601,901            | 19.3%           |
| Materials and Supplies            | \$ 17,956,368         | \$ 20,039,371         | \$ 2,083,003            | 11.6%           |
| Professional & Technical Services | \$ 11,736,965         | \$ 13,078,156         | \$ 1,341,191            | 11.4%           |
| Transfers Out                     | \$ 3,387,190          | \$ 3,665,109          | \$ 277,919              | 8.2%            |
| Purchased Property Services       | \$ 5,661,682          | \$ 5,843,431          | \$ 181,749              | 3.2%            |
| Travel                            | \$ 767,365            | \$ 903,309            | \$ 135,944              | 17.7%           |
| Prior Year Encumbrances           | \$ 1,800,000          | \$ 1,800,000          | \$ -                    | 0.0%            |
| Other Operating Costs             | \$ 13,477,339         | \$ 13,318,341         | \$ (158,998)            | -1.2%           |
| Property                          | \$ 2,200,005          | \$ 1,339,363          | \$ (860,642)            | -39.1%          |
| Contingency                       | \$ 16,099,215         | \$ 6,234,246          | \$ (9,864,969)          | -61.3%          |
| <b>Total Changes</b>              | <b>\$ 500,070,528</b> | <b>\$ 531,235,946</b> | <b>\$ 31,165,418</b>    | <b>6.2%</b>     |

Personal Services is the largest expenditure increase for Fiscal Year 2023 based on an increase of \$15,497,011. This increase is based on annualized performance increases year over year, the midyear increase of five percent that was provided by the Board of Commissioners in January 2022, an increase in employer contributions to the Local Governmental Employees' Retirement System, and potential compensation and classification adjustments for positions throughout the County, depending on final results from the compensation and classification study performed by Lockton, LLC.

Payments to Other Agencies is the second largest expenditure increase and is mostly related to the increased expenditures for Winston-Salem/Forsyth County Schools - \$11,400,431 compared to the overall expenditure increase of \$10,547,775. There are decreases to other outside agencies in other departments, specifically in Behavioral Health Services where funds are allocated in Other Purchased Services rather than Payments to Other Agencies.

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

Debt Service is the third largest expenditure increase when it is compared to the FY22 Adopted Budget for the Transfer to the Capital Reserve Fund. In prior years, the Transfer to the Capital Reserve Fund accounted for revenue generated by the various debt leveling plan tax rates and additional tax rate revenue necessary to cover debt service not paid for with a debt leveling plan or covered by other revenue such as Lottery Proceeds (through the Transfer from the State Public School Building Capital Fund) or Qualified School Construction Bond Federal Credits. The full amount of Debt Service is reflected in the General Fund. If the Debt Service Fund was not being eliminated, the increase would have been \$1,477,542, or 2.0%

Other Purchased Services is the fourth largest expenditure increase, based on an increase of \$3,601,901. Significant increases in Other Purchased Services are in the Sheriff’s Office and Behavioral Health Services. In the Sheriff’s Office, a significant driver of the increase in Other Purchased Services is the contract with P&G Security Guard, Inc. approved by the Board of Commissioners to assist with the retention challenges the Sheriff’s Office is facing in the Law Enforcement Detention Center. This contract was not included in the FY22 Adopted Budget and accounts for \$1,796,771. Another increase in Other Purchased Services for the Sheriff’s Office is the contract with Axon Enterprises that is increasing by \$124,295 in FY23 for the body-worn cameras. As mentioned earlier, Other Purchased Services is also increasing significantly in Behavioral Health Services.

Materials and Supplies is the fifth largest expenditure increase driven by increases of \$1,126,985 in Public Health including \$200,064 for general supplies, \$584,500 for medical supplies and \$276,051 for operating supplies. \$384,580 for fuel in General Services and \$226,286 for uniforms, small equipment and medical supplies in Emergency Services,

## REVENUE CHANGES

### Sales Taxes

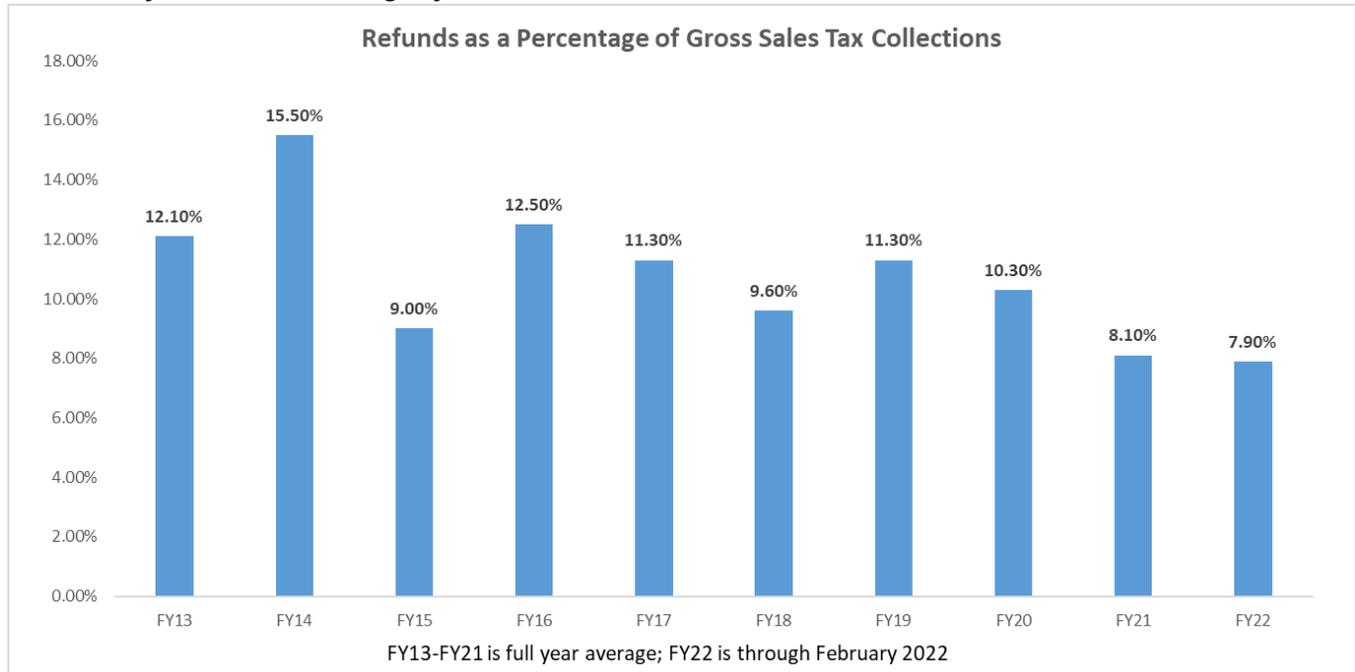
- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020, 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.
- For Fiscal Year 2022-2023, local option sales taxes are projected to generate \$102,081,551, an increase of \$9,213,312, or 9.9%. This is demonstrated in the table below:

| SALES TAX REVENUE                       | FY22<br>Adopted   | FY23 County<br>Projection | \$ Δ from CY<br>Adopted | % Δ from CY<br>Adopted |
|---|-------------------|---------------------------|-------------------------|------------------------|
| Article 39                              | 35,280,347        | 37,543,009                | 2,262,662               | 6.4%                   |
| Article 40                              | 19,338,136        | 22,004,145                | 2,666,009               | 13.8%                  |
| Article 42                              | 21,062,233        | 23,600,486                | 2,538,253               | 12.1%                  |
| Article 46                              | 17,187,523        | 18,933,911                | 1,746,388               | 10.2%                  |
| <b>TOTAL</b>                            | <b>92,868,239</b> | <b>102,081,551</b>        | <b>9,213,312</b>        | <b>9.9%</b>            |
| <b>TOTAL (not including Article 46)</b> | <b>75,680,716</b> | <b>83,147,640</b>         | <b>7,466,924</b>        | <b>9.9%</b>            |

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

- For FY23, Sales Taxes account for 19.6% of total General Fund revenues – higher than the percentage in FY22 (18.6%) and FY21 (15.5%).
- An area of concern when forecasting Sales Tax revenue continues to be sales tax refunds. As demonstrated in *Chart 5*, over the past ten years, refunds averaged 10.8% of gross collections for the County. For FY13-FY22, the percentage of refunds to gross sales tax collections in *Chart 5* are for the full fiscal year. For FY22, the percentage is through February 2022.
  - 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 5 - Refunds as a Percentage of Gross Sales Tax Collections**

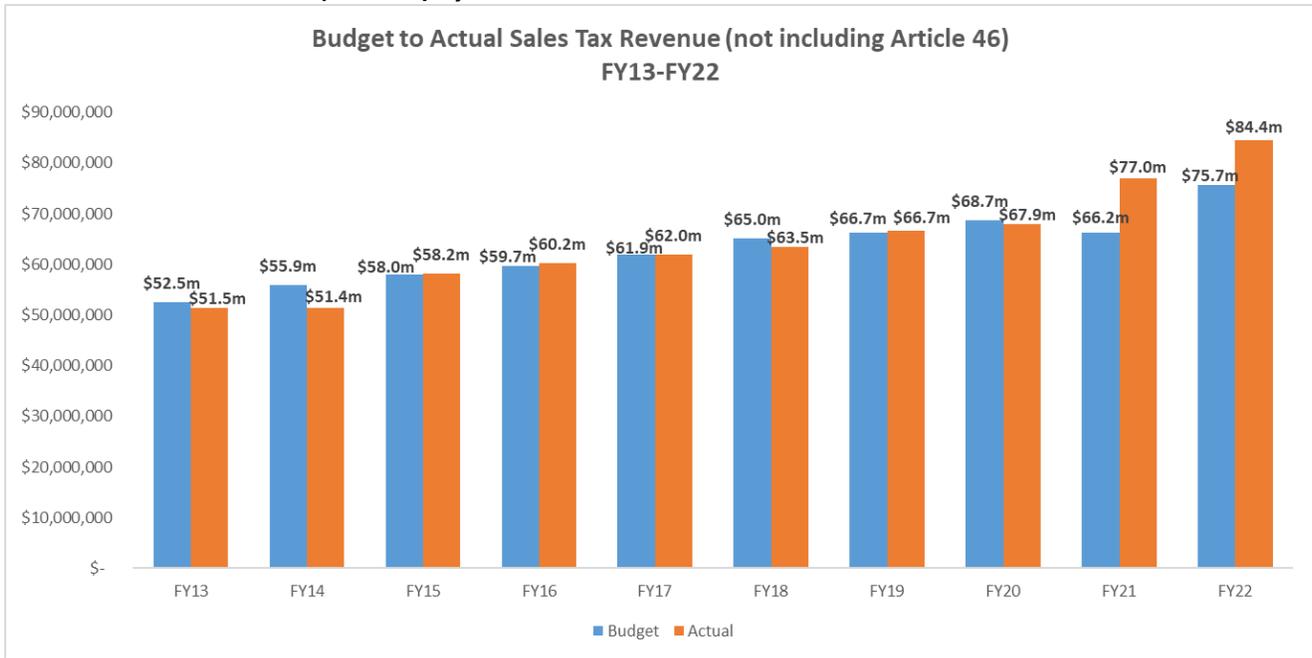


*Chart 6* illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how sales tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years. The uptick in sales tax revenue in FY15 is attributed to not only an improving economy but also the expansion of the sales tax base by the General Assembly.

*Chart 6* 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. FY22 is an estimate based on revenue received through February and again, it appears the County will receive excess sales tax revenue.

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

**Chart 6 - Sales Tax Revenue (millions) by Fiscal Year**



## Ad Valorem Taxes

- Ad Valorem taxes account for 57.0% of the County's General Fund revenue, compared to 57.7% in the FY22 Adopted Budget and 61.2% in the FY21 Adopted Budget. For the FY23 Recommended Budget, the total taxable value used is \$43.825 billion compared to \$42.704 billion used in the FY22 Adopted Budget.
- The collection percentage used in the FY23 Recommended Budget is 99.32% compared to 99.00% used in the FY22 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 2021).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$295,023,935 based on a tax rate of 67.78¢ and the collection rate of 99.32%. *Chart 8* provides the property tax revenue calculation for FY22.

**Chart 8 - Property Tax Revenue Calculation**

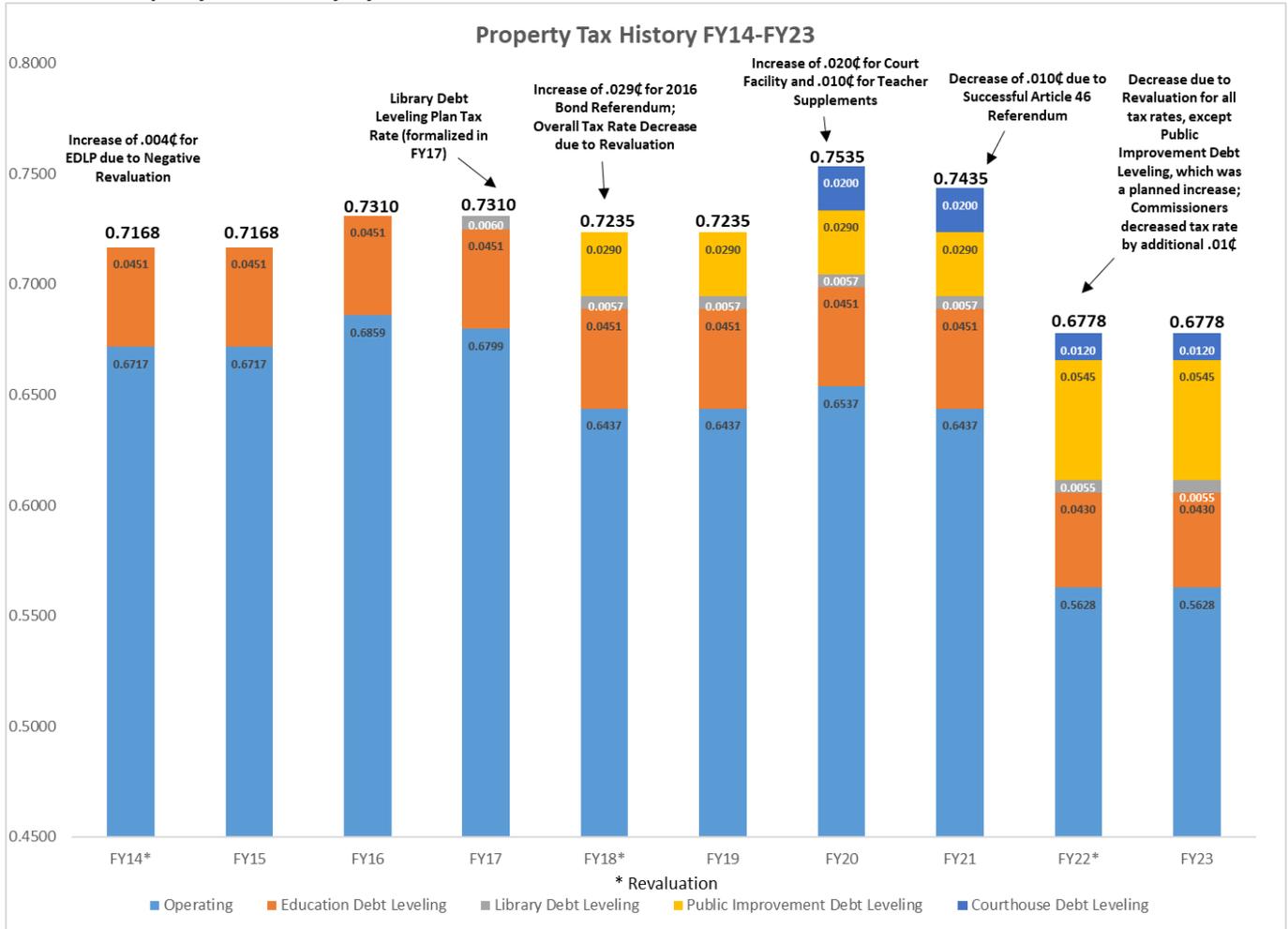
|                                   |                  |
|-----------------------------------|------------------|
| FY23 Values - 5/1/22              | \$43,824,702,396 |
| Total Property Tax Levy 2022-2023 | \$297,043,833    |
| Total Property Tax Levy @ 99.32%  | \$295,023,935    |
| 1¢ Equivalent =                   | \$4,352,669      |

- The Fiscal Year 2022-2023 Recommended Budget includes an Ad Valorem Property Tax Rate of 67.78¢, the same tax rate included in the Fiscal Year 2021-2022 Adopted Budget.
- As mentioned previously, the County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 56.28¢ - 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) 5.45¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 1.20¢ - the rate for the new Court Facility that is being built to replace the current Hall of Justice. The chart

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

below provides an overview of the history of the Ad Valorem Property Tax Rate in Forsyth County over the past ten years.

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



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

- Debt leveling is a concept by which the County dedicates a portion of the tax rate to apply to debt service for a particular purpose. The County has four debt leveling plans in place: the 2006 Education Debt Leveling Plan (EDLP) and 2008 Education Debt Leveling Plans are merged together at 4.30¢, the 2015 Library Debt Leveling Plan at 0.55¢, the 2016 Public Improvement Bond Debt Leveling Plan at 5.45¢, and the Court Facilities Debt Leveling Plan at 1.20¢.
- The FY23 Recommended Budget anticipates \$3,650,000 in lottery funds through a transfer from the State Public School Building Capital Fund. If lottery funds were distributed based on the statutory allocation when the General Assembly approved the lottery, the County would be projected to receive over \$7 million.
- The final revenue source with Debt Service is Intergovernmental Revenue from the Qualified School Construction Bond Federal credits and a payment from the City of Winston-Salem for their portion of the debt service cost for the First and Chestnut Parking Deck.

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

## **Fund Balance Appropriated**

- The FY23 Recommended Budget includes \$14,597,473 of Unreserved Fund Balance which is higher than what was used in the FY22 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 FY23 Recommended Budget totaling \$531,235,946, the County will require \$74,373,032 to be reserved in fund balance.

## **EXPENDITURE AND COUNTY DOLLAR CHANGES**

Personal Services (salaries and benefits) affect almost all departments of Forsyth County government. The FY23 Recommended Budget includes significant increases in this area due to the mid-year increase of five percent provided by the Board of Commissioners in January 2022, Performance Pay increases, increases in retirement, and possible increases based on the compensation and classification study from Lockton, LLC.

## **Employee Compensation Adjustment**

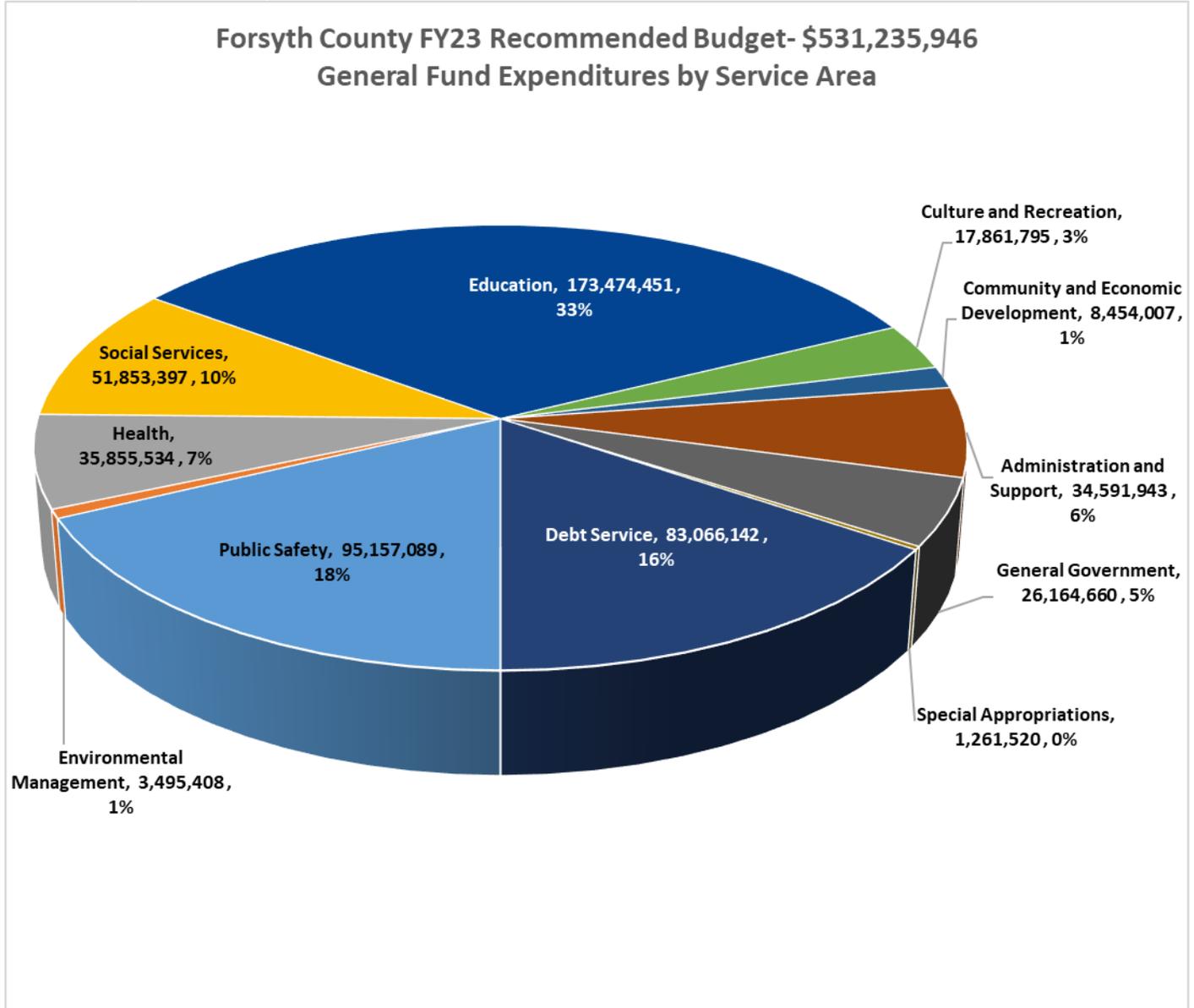
- *Employee Benefits*
  - Health Insurance is increasing 1% while Dental costs are not projected to increase in FY23. Included in the employee health and dental plans are Retirees who may remain on the County's health plan and are treated like an employee until they reach the age of 65 if they have 20 years of service. Revenue from Retirees reflects the employee share of the health plan paid by retirees.
- *Performance Adjustments*
  - The FY23 Recommended Budget assumes average performance adjustments of approximately 2.71%, with a range of 1% - 5%, which is an increase over the current year budget that has a range of 1% - 4%. 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 \$1,892,100.
- *Compensation/Classification Adjustments*
  - The FY23 Recommended Budget also includes \$5,912,492 for compensation and classification adjustments for positions across all County departments, depending on the results of the Lockton study.
- *401(k) for Non-Law Enforcement Employees*
  - The FY23 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 is an Alternate Service Level request for an additional 2.5% 401(k) contribution so that all Forsyth County employees are receiving the same contribution. 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 FY23 Recommended Budget. As evidenced in the chart below, Education, Public Safety, and Debt Service are the largest service areas in terms of expenditures. Social Services and Health, two critical components of County government, are the next two largest services areas.

Chart 10 – Expenditures by Service Area



### Public Safety Service Area

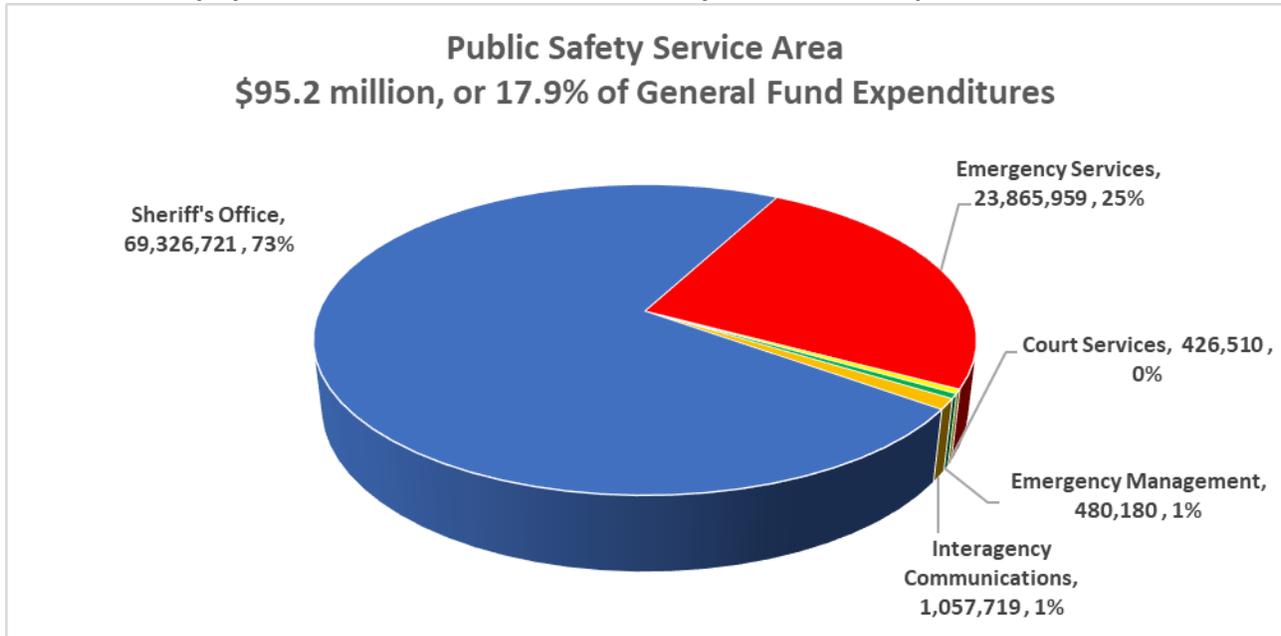
One of the goals of the County is to provide a safe community for the public. Each department within this service area plays a key role in the County meeting this objective.

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 17.9% of the General Fund budget or \$95,157,089.

# 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. As mentioned earlier, Medical Examiner has shifted from the Health Service Area into Public Safety, as a part of the Emergency Services budget.

**Chart 11 - Public Safety Service Area - \$95.2 million – 17.9% of General Fund Expenditures**



## Interagency Communications

- Interagency Communications makes up 1.1% of the Service Area. The Interagency Communications FY23 Recommended Budget reflects a budget to budget net County dollar increase of 1.4% or \$6,943.
- The primary driver of the increase is an increase in Personal Services of \$6,970. Other expenditures in this department were held close to the FY22 Adopted Budget.

## Sheriff's Office

- The Sheriff's Office makes up 72.9% of the Service Area. The FY23 Recommended Budget for the Sheriff's Office reflects an 8.2%, or \$4,468,393 increase in net County dollars compared to the FY22 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, as well as the midyear five percent pay increase, as well as an increase in the Jail Medical contract, an increase in the AXON Enterprises contract for body-worn cameras and a contract with P&G Security Guard, Inc. to address hiring and retention issues at the Law Enforcement Detention Center.
- 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 25.1% of the Service Area.

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

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- The FY23 Recommended Budget for Emergency Services reflects a \$829,401, or 8.5% increase in net County dollars. Expenditures are increasing \$2,060,112 over the FY22 Adopted Budget, largely due to increases in Personal Services as well as the shift of the Medical Examiner budget to the department. However, revenue is also increasing, based on increased Charges for Services, which reduces net County dollars.
- Another significant change in Emergency Services for FY23 is the addition of eight Full-Time Telecommunicators to facilitate Winston-Salem Fire Department dispatch and call taking. The full cost of these positions will be funded by the City of Winston-Salem in FY23 with the County taking on more of the cost each year over the next four years.
- 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.

### **Bridges to Hope Family Justice Center**

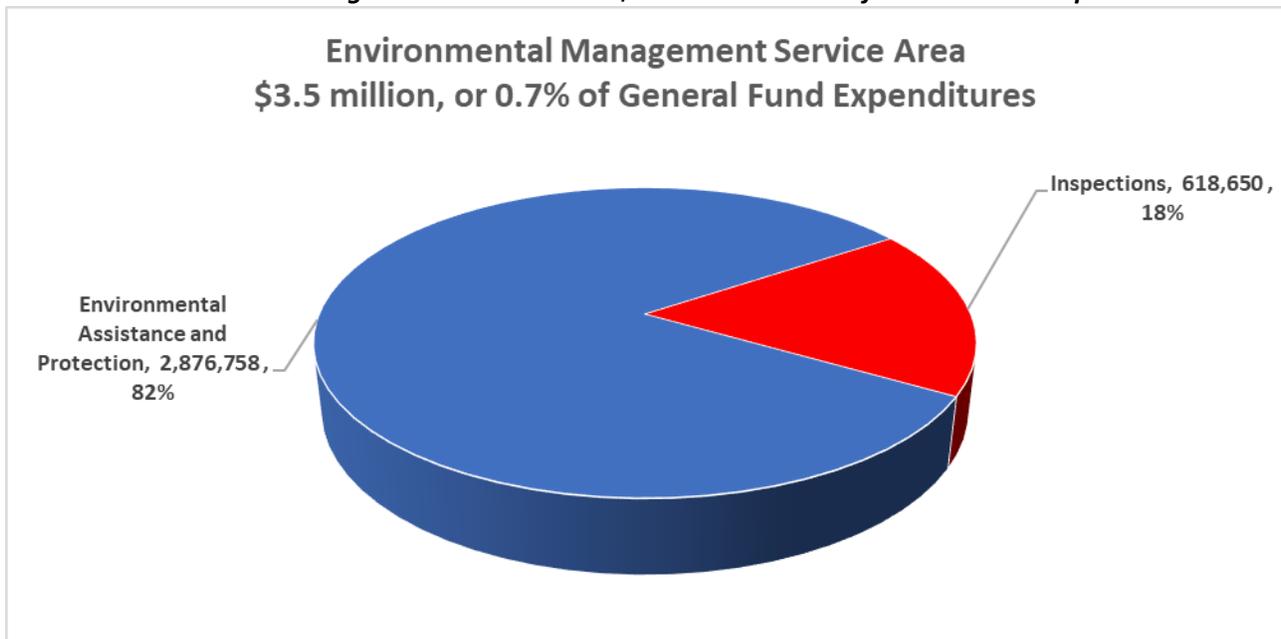
- The Bridges to Hope Family Justice Center FY23 Recommended net County dollars are decreasing \$43,713, or 10.4% compared to FY22. This used to be referred to as Court Services in prior years as it accounted for programs such as Safe on Seven and the Deferred Payment Program. The Deferred Payment Program is being eliminated in FY23, and the Safe on Seven program is now the Forsyth County Bridges to Hope Family Justice Center. The Family Justice Center makes up 0.4% of the Public Safety Service Area.
- The Deferred Payment Coordinator position has been vacant for much of Fiscal Year 2021-2022 and the program is being eliminated for Fiscal Year 2022-2023. The elimination of this program saves approximately \$74,000. In addition to this program being eliminated, Forsyth County received \$50,000 from the State of North Carolina during FY22 to fund a Domestic Violence Court Coordinator. This additional revenue and the savings from the Deferred Payment Program are the drivers of the decreased net County dollar cost for FY23.

### **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 \$3,495,408, or 0.7% of the FY23 Recommended Budget.

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

Chart 12 - Environmental Management Service Area - \$3.5 million - 0.7% of General Fund Expenditures



## Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area at 82.3%. Net County dollars are increasing \$332,298, or 20.8%.
- The increase in net County dollars is driven by increases in Personal Services and a significant increase in the Waste Management contract. Expenditures are only increasing \$51,676, driven by an increase to the City of Winston-Salem based on increased recycling costs.

## Inspections

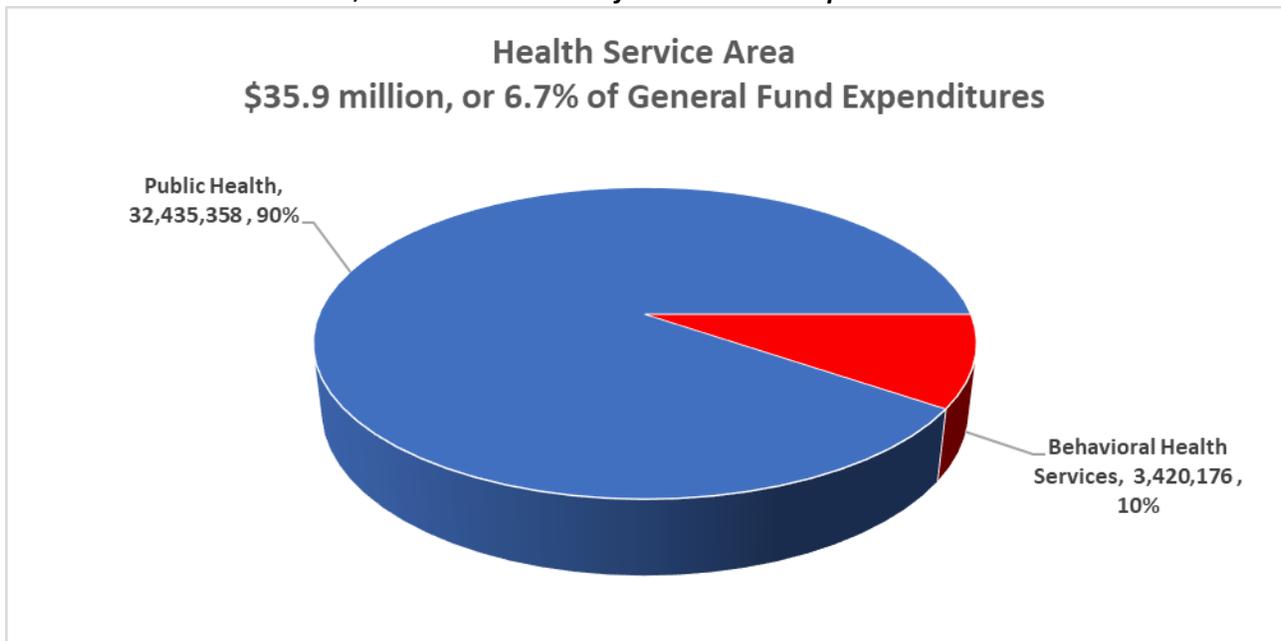
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received from both City inspections and County inspections and net expenses are then divided up.

## Health Service Area

The Health Service Area consists of Public Health and Behavioral Health Services. The service area makes up 6.7%, or \$35,855,534 of the FY23 Recommended Budget. Medical Examiner has been in this area for the past several years, but as mentioned previously in the Overview of Changes, this is being moved into Emergency Services for Fiscal Year 2022-2023.

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

Chart 13 - Health Service Area - \$35.9 million – 6.7% of General Fund Expenditures



## Behavioral Health Services

- Net County dollars for Behavioral Health Services appear to be increasing \$166,590, or 6.71% in the FY23 Recommended Budget. However, this is partly due to the cost of the Stepping Up program that has been budgeted in Public Health for the past several years, now being budgeted in Behavioral Health.
- Effective November 1, 2021, Partners Health Management began managing intellectual/developmental disability, mental health and substance use care for residents who receive specialized Medicaid and State-funded services, and moved from Carinal Innovations. The Board of Commissioners made this decision after Cardinal failed to provide County residents with the services they are entitled to receive.
- The County is also contracting with several agencies to provide services and a full list of the allocations can be found in the General Fund section of the document.
- Another significant change in Fiscal Year 2022-2023 is the addition of a Behavioral Health Director.

## Public Health

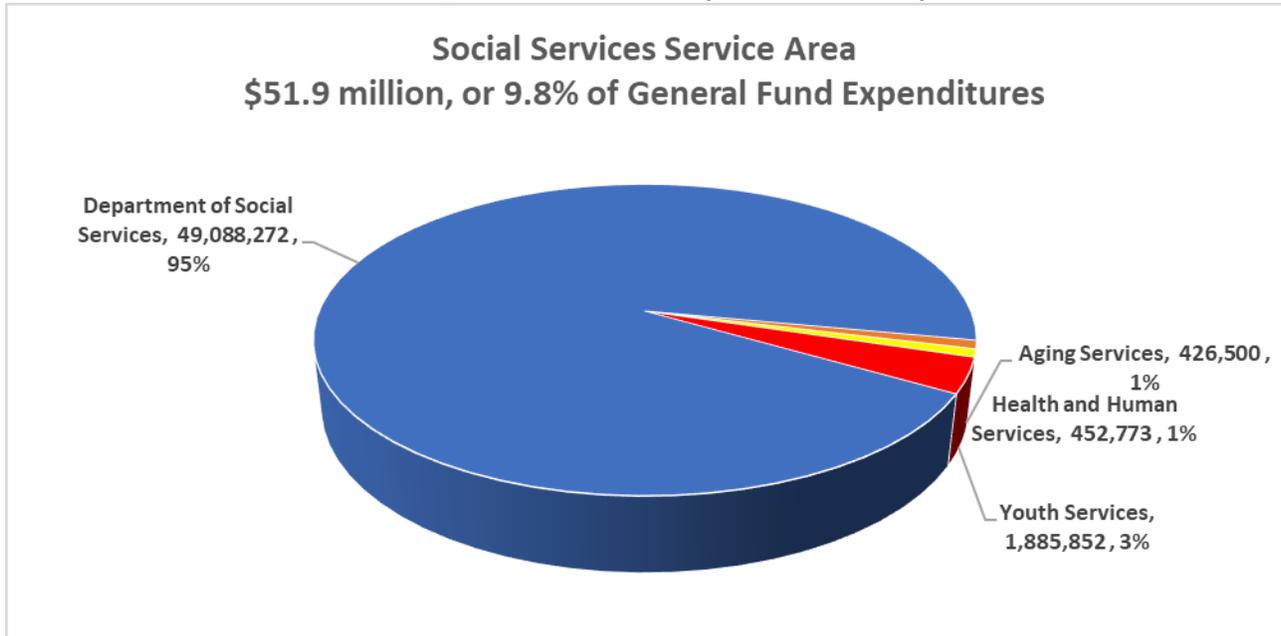
- The FY23 Recommended Budget for Public Health makes up 90.5% of the Health Service Area. For FY23, net County dollars are increasing \$389,968 or 2.8% over the FY22 Adopted Budget. Expenditures are increasing \$5,607,082, offset by increased revenue of \$5,217,114. Expenditures are increasing primarily in Personal Services, accounting for \$465,383 of the increase.
- There are significant increases in revenues from various Agreement Addenda and because some of these increases are COVID-19 related, funds are budgeted in a budget reserve.
- The department submitted several Alternate Service Level requests and additional information on these requests can be found in the appendices.

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

## Social Services Service Area

The Social Services Service Area is comprised of Social Services, Aging Services, and Youth Services. This service area accounts for 9.8% of the FY23 Recommended Budget, or \$51,853,397. The Department of Social Services (DSS) makes up most (94.7%) of this area.

**Chart 14 - Social Services Service Area - \$51.9 million – 9.8% of General Fund Expenditures**



### Social Services

- The Department of Social Services (DSS) FY23 Recommended Budget reflects a net County dollar increase of \$1,749,638 over the FY22 Adopted Budget. This year-over-year increase is based on expenditure increases of \$2,050,494 offset by increases in revenue of \$300,856.
- Personal Services is increasing \$2,502,230 while there are decreases in other areas.
- Due to the number of children entering Foster Care, 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 0.8% 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 FY23, 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.

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

## Youth Services

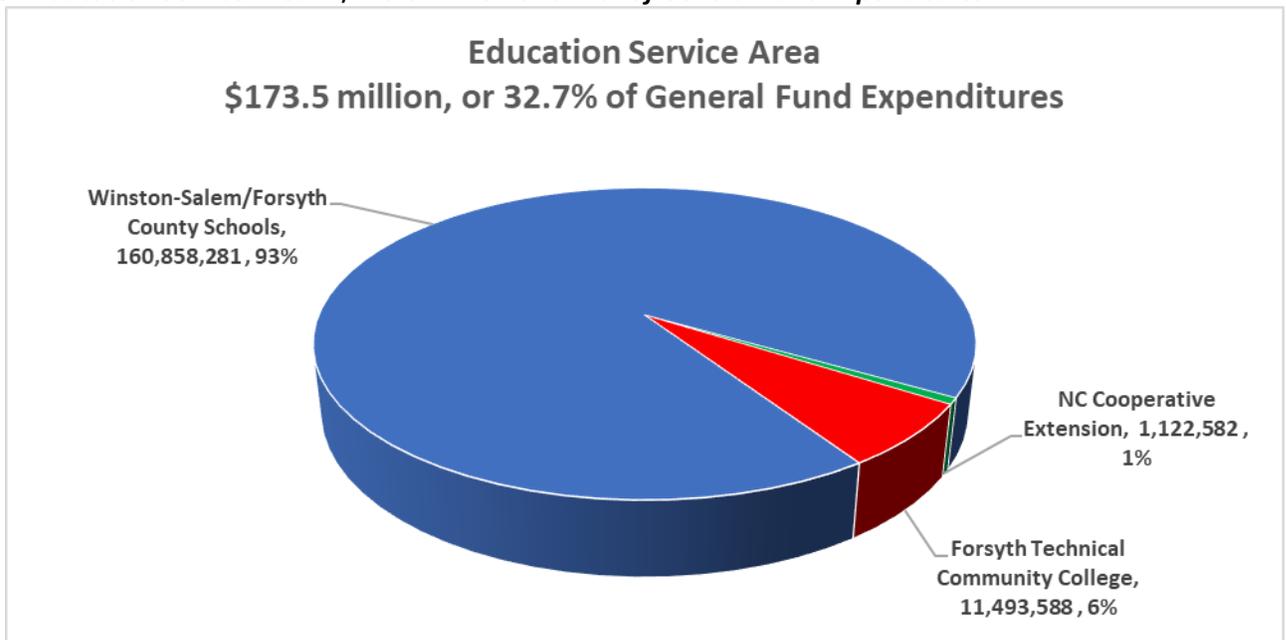
- Youth Services makes up 3.6% of the Social Services Service Area. Expenditures reflected in Youth Services are for payments to youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services net County dollars are decreasing \$155,000, or 14.1%.
- Expenditures in Youth Services are decreasing in FY23 due to a projected decrease in the number of bed days necessary for youth detention based on court operations normalizing.

## Education Service Area

The Education Service Area comprises 32.7% or \$173,474,451 of the FY23 Recommended 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.

Chart 15 demonstrates how funding in the education service area is allocated across these three organizations.

**Chart 15 - Education Service Area = \$173.5 million or 32.7% of General Fund Expenditures**



## NC Cooperative Extension

- *Chart 14* illustrates that North Carolina Cooperative Extension accounts for a very small portion (0.6%) of the total appropriation for the Education Service Area (\$162,224,313) for FY22.
- The FY23 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 5.4% or \$49,109 over the FY22 Adopted Budget. This increase is based on decreased expenditures of \$400,118 and decreased revenues of \$449,227. These decreases are related to a grant the department received from the USDA to repair streams and drainage ways damaged due to Hurricane Florence.
- NC Cooperative Extension submitted one Alternate Service Level request for a 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

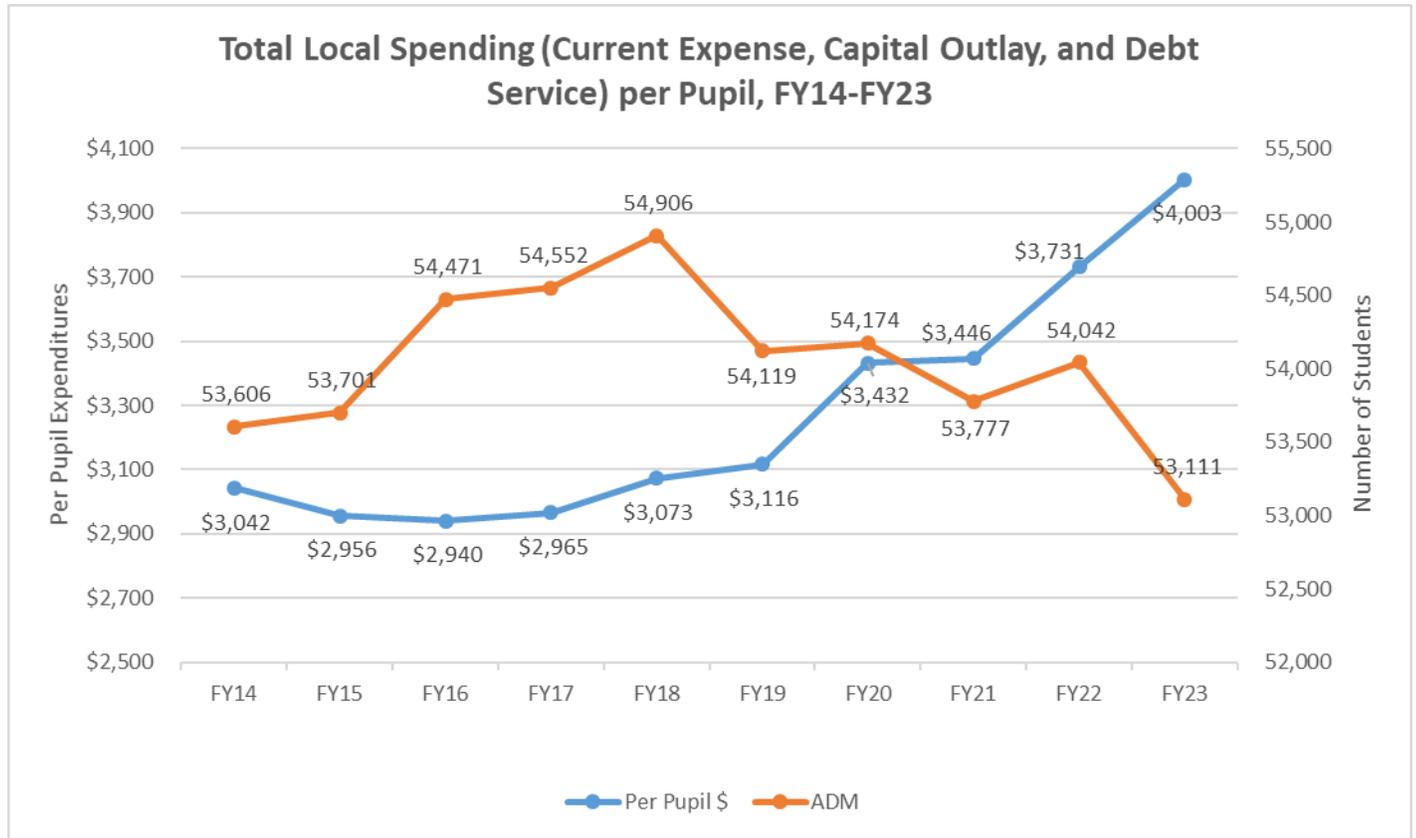
- Forsyth Technical Community College (FTCC) represents 6.6% of the Service Area. Net County dollars are increasing \$249,825, or 2.2% in the FY23 Recommended Budget when compared to the FY22 Adopted Budget.

## Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.7% of the Service Area. For the past several years, a School Funding Formula has been the basis for establishing the Adopted 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. Because of questions around the effectiveness of the formula, the FY22 Adopted Budget was based on a review of requested increases from WSFCS.
- For Fiscal Year 2022-2023, Winston-Salem/Forsyth County Schools requested an increase of \$18,658,420 over the FY22 Adopted Budget. The FY23 Recommended Budget is \$160,858,431, an increase of \$11,400,431, or 7.6% over the FY22 Adopted Budget. This recommendation is based on the funding formula, without the Enrollment Factor which would have resulted in decreased funding.
- The actual General Fund expenditures for WSFCS are greater than the \$160.9 million shown in *Chart 9*. In Debt Service, approximately \$51.8 million of the budget for Debt Service 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.
- 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 FY23, \$1,735,000 of the Schools appropriation will be transferred to the 2022 WSFCS Capital Maintenance Capital Projects Ordinance to continue this arrangement.
- Per Pupil Spending is used most often when discussing school funding. The FY23 Recommended Budget increases per pupil spending to \$4,003 per pupil (based on a projected average daily membership of 53,111 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

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

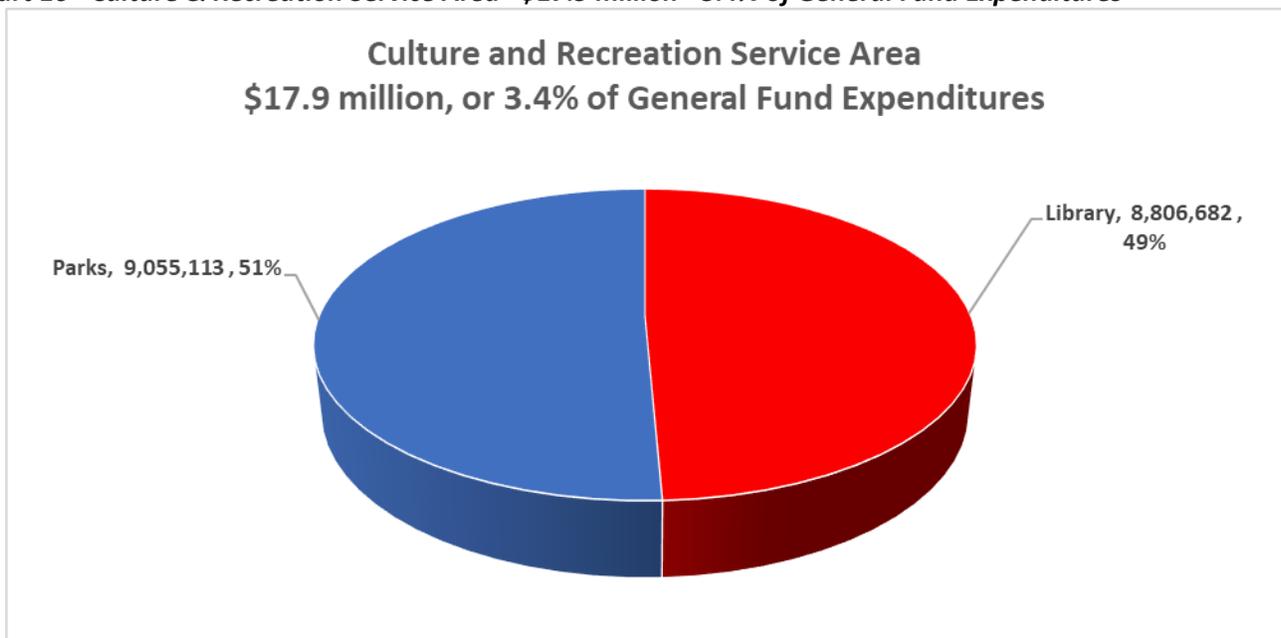
**Graph 1- Ten-year History of Total Local per Pupil Spending**



## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$17,861,795, or 3.4% of the FY23 Recommended Budget.

**Chart 16 - Culture & Recreation Service Area - \$17.9 million - 3.4% of General Fund Expenditures**



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

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## **Library**

- The Library makes up 49.3% of the Culture and Recreation Service Area. The FY23 Recommended Budget for the Library System reflects a net County dollar increase of \$450,911 or 5.7% over the FY22 Adopted Budget. Most of the increase is related to Personal Services along with a decrease in revenue.

## **Parks**

- The Parks Department makes up 50.7% of the Culture and Recreation Service Area in the FY23 Recommended Budget and reflects a \$111,444 net County dollar increase over the FY22 Adopted Budget.
- Drivers of the net County dollar increase include Personal Services increases of \$604,504 and an increase of \$245,440 in Other Purchased Services, offset by a decrease in Capital of \$657,500.
- The County strives to operate Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The chart on the following page demonstrates the enterprise activities at Tanglewood Park.

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

Chart 17 – Enterprise Activities at Tanglewood Park

| <b>Golf</b>               |                     | <b>FY19</b>   | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>    | <b>FY22</b>     | <b>FY23</b>    | <b>FY23</b>      |
|---------------------------|---------------------|---------------|---------------|---------------|----------------|-----------------|----------------|------------------|
|                           |                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Adopted</b> | <b>Estimate</b> | <b>Request</b> | <b>Recommend</b> |
| <b>Operations</b>         | <b>Expenditures</b> | \$ 1,954,562  | \$ 1,785,936  | \$ 1,730,286  | \$ 1,691,965   | \$ 1,684,991    | \$ 1,934,516   | \$ 1,930,071     |
|                           | <b>Revenues</b>     | \$ 1,342,544  | \$ 1,897,482  | \$ 2,283,669  | \$ 2,013,150   | \$ 2,076,000    | \$ 2,175,650   | \$ 2,175,650     |
|                           | <b>Net</b>          | \$ (612,018)  | \$ 111,546    | \$ 553,383    | \$ 321,185     | \$ 391,009      | \$ 241,134     | \$ 245,579       |
| <b>Overhead</b>           | <b>Expenditures</b> | \$ 81,575     | \$ 100,061    | \$ 106,574    | \$ 134,377     | \$ 130,824      | \$ 135,808     | \$ 135,808       |
| <b>Golf Total</b>         | <b>Expenditures</b> | \$ 2,036,137  | \$ 1,885,997  | \$ 1,836,860  | \$ 1,826,342   | \$ 1,815,815    | \$ 2,070,324   | \$ 2,065,879     |
|                           | <b>Revenues</b>     | \$ 1,342,544  | \$ 1,897,482  | \$ 2,283,669  | \$ 2,013,150   | \$ 2,076,000    | \$ 2,175,650   | \$ 2,175,650     |
|                           | <b>Net</b>          | \$ (693,593)  | \$ 11,485     | \$ 446,809    | \$ 186,808     | \$ 260,185      | \$ 105,326     | \$ 109,771       |
| <b>Accommodations</b>     |                     | <b>FY19</b>   | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>    | <b>FY22</b>     | <b>FY23</b>    | <b>FY23</b>      |
|                           |                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Adopted</b> | <b>Estimate</b> | <b>Request</b> | <b>Recommend</b> |
| <b>Operations</b>         | <b>Expenditures</b> | \$ 172,409    | \$ 160,745    | \$ 102,835    | \$ 22,300      | \$ 13,114       | \$ 23,300      | \$ 23,300        |
|                           | <b>Revenues</b>     | \$ 193,950    | \$ 127,111    | \$ 37,604     | \$ 22,300      | \$ 34,400       | \$ 34,742      | \$ 34,742        |
|                           | <b>Net</b>          | \$ 21,541     | \$ (33,634)   | \$ (65,231)   | \$ -           | \$ 21,286       | \$ 11,442      | \$ 11,442        |
| <b>Campground</b>         | <b>Expenditures</b> | \$ 96,962     | \$ 96,975     | \$ 108,506    | \$ 146,450     | \$ 127,917      | \$ 157,011     | \$ 156,011       |
|                           | <b>Revenues</b>     | \$ 311,331    | \$ 320,713    | \$ 408,964    | \$ 320,000     | \$ 402,000      | \$ 400,000     | \$ 400,000       |
|                           | <b>Net</b>          | \$ 214,369    | \$ 223,738    | \$ 300,458    | \$ 173,550     | \$ 274,083      | \$ 242,989     | \$ 243,989       |
| <b>Accom Overhead</b>     |                     | \$ 26,033     | \$ 27,100     | \$ 23,233     | \$ 26,181      | \$ 26,767       | \$ 27,413      | \$ 27,413        |
| <b>Total</b>              | <b>Expenditures</b> | \$ 295,404    | \$ 284,820    | \$ 234,574    | \$ 194,931     | \$ 167,798      | \$ 207,724     | \$ 206,724       |
|                           | <b>Revenues</b>     | \$ 505,281    | \$ 447,824    | \$ 446,568    | \$ 342,300     | \$ 436,400      | \$ 434,742     | \$ 434,742       |
|                           | <b>Net</b>          | \$ 209,877    | \$ 163,004    | \$ 211,994    | \$ 147,369     | \$ 268,602      | \$ 227,018     | \$ 228,018       |
| <b>Special Events</b>     |                     | <b>FY19</b>   | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>    | <b>FY22</b>     | <b>FY23</b>    | <b>FY23</b>      |
|                           |                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Adopted</b> | <b>Estimate</b> | <b>Request</b> | <b>Recommend</b> |
| <b>Festival of Lights</b> | <b>Expenditures</b> | \$ 511,514    | \$ 589,920    | \$ 594,463    | \$ 640,872     | \$ 656,762      | \$ 816,956     | \$ 670,316       |
|                           | <b>Revenues</b>     | \$ 758,504    | \$ 885,248    | \$ 900,281    | \$ 1,108,900   | \$ 1,304,621    | \$ 1,258,500   | \$ 1,258,500     |
|                           | <b>Net</b>          | \$ 246,990    | \$ 295,328    | \$ 305,818    | \$ 468,028     | \$ 647,859      | \$ 441,544     | \$ 588,184       |
| <b>Special Events</b>     | <b>Expenditures</b> | \$ 174,703    | \$ 156,953    | \$ 162,957    | \$ 182,177     | \$ 168,244      | \$ 202,101     | \$ 201,851       |
|                           | <b>Revenues</b>     | \$ 294,556    | \$ 190,693    | \$ 134,157    | \$ 239,000     | \$ 235,200      | \$ 241,025     | \$ 241,025       |
|                           | <b>Net</b>          | \$ 119,853    | \$ 33,740     | \$ (28,800)   | \$ 56,823      | \$ 66,956       | \$ 38,924      | \$ 39,174        |
| <b>Pool</b>               | <b>Expenditures</b> | \$ 303,581    | \$ 259,496    | \$ 145,088    | \$ 318,986     | \$ 294,138      | \$ 395,848     | \$ 392,848       |
|                           | <b>Revenues</b>     | \$ 428,528    | \$ 287,127    | \$ 170,162    | \$ 362,500     | \$ 299,000      | \$ 452,000     | \$ 452,000       |
|                           | <b>Net</b>          | \$ 124,947    | \$ 27,631     | \$ 25,074     | \$ 43,514      | \$ 4,862        | \$ 56,152      | \$ 59,152        |
| <b>Tennis</b>             | <b>Expenditures</b> | \$ 19,340     | \$ 17,089     | \$ 14,950     | \$ 17,450      | \$ 15,926       | \$ 18,298      | \$ 18,298        |
|                           | <b>Revenues</b>     | \$ 9,859      | \$ 10,811     | \$ 13,502     | \$ 14,000      | \$ 13,500       | \$ 13,300      | \$ 13,300        |
|                           | <b>Net</b>          | \$ (9,481)    | \$ (6,278)    | \$ (1,448)    | \$ (3,450)     | \$ (2,426)      | \$ (4,998)     | \$ (4,998)       |
| <b>Seasonal Overhead</b>  |                     | \$ 89,341     | \$ 92,822     | \$ 83,360     | \$ 108,875     | \$ 101,687      | \$ 107,769     | \$ 107,769       |
| <b>Total</b>              | <b>Expenditures</b> | \$ 1,098,479  | \$ 1,116,280  | \$ 1,000,818  | \$ 1,268,360   | \$ 1,236,757    | \$ 1,540,972   | \$ 1,391,082     |
|                           | <b>Revenues</b>     | \$ 1,491,447  | \$ 1,373,879  | \$ 1,218,102  | \$ 1,724,400   | \$ 1,852,321    | \$ 1,964,825   | \$ 1,964,825     |
|                           | <b>Net</b>          | \$ 392,968    | \$ 257,599    | \$ 217,284    | \$ 456,040     | \$ 615,564      | \$ 423,853     | \$ 573,743       |
| <b>Total Enterprise</b>   |                     | <b>FY19</b>   | <b>FY20</b>   | <b>FY21</b>   | <b>FY22</b>    | <b>FY22</b>     | <b>FY23</b>    | <b>FY23</b>      |
|                           |                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Adopted</b> | <b>Estimate</b> | <b>Request</b> | <b>Recommend</b> |
|                           | <b>Expenditures</b> | \$ 3,430,020  | \$ 3,287,097  | \$ 3,072,252  | \$ 3,289,633   | \$ 3,220,370    | \$ 3,819,020   | \$ 3,663,685     |
|                           | <b>Revenues</b>     | \$ 3,339,272  | \$ 3,719,185  | \$ 3,948,339  | \$ 4,079,850   | \$ 4,364,721    | \$ 4,575,217   | \$ 4,575,217     |
|                           | <b>Net</b>          | \$ (90,748)   | \$ 432,088    | \$ 876,087    | \$ 790,217     | \$ 1,144,351    | \$ 756,197     | \$ 911,532       |

While this chart reflects enterprise activities, additional costs detailed in the chart on the following page demonstrates the true cost of operating Tanglewood Park.

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

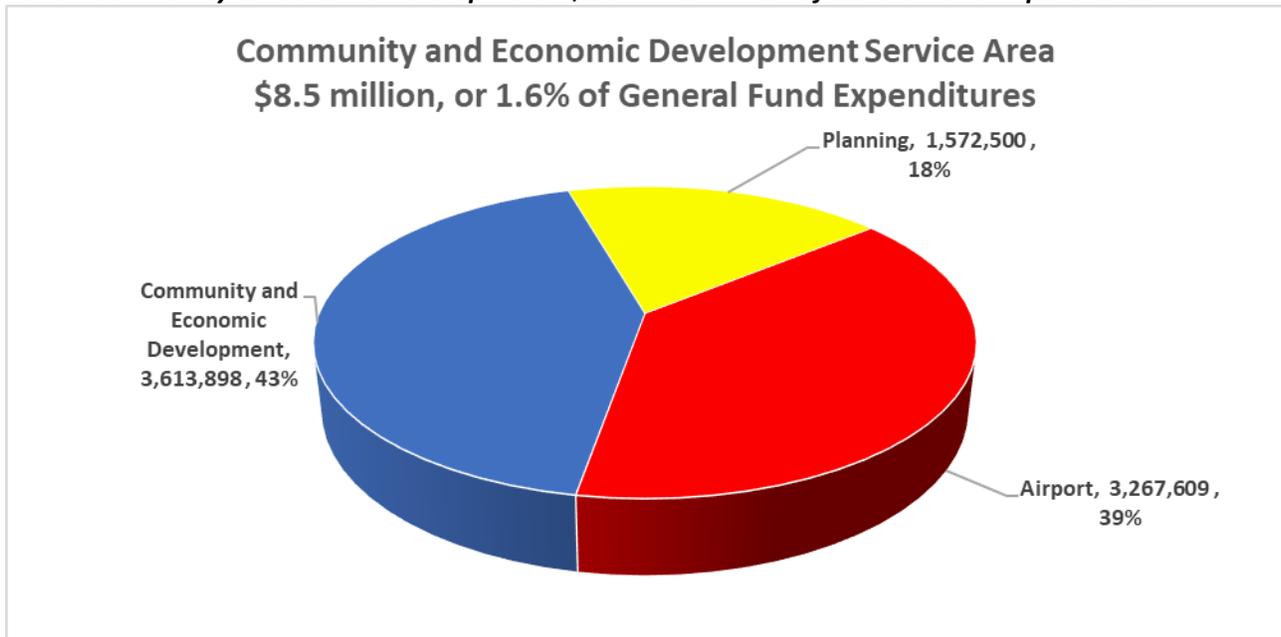
**Chart 18 – Enterprise Activities at Tanglewood Park continued**

| <b>Maintenance</b>      |              | FY19           | FY20           | FY21           | FY22           | FY22           | FY23           | FY23           |
|-------------------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                         |              | Actual         | Actual         | Actual         | Adopted        | Estimate       | Request        | Recommend      |
| <b>Operations</b>       | Expenditures | \$ 1,838,314   | \$ 1,794,806   | \$ 1,795,429   | \$ 2,099,735   | \$ 1,975,445   | \$ 2,683,892   | \$ 2,307,412   |
|                         | Revenues     | \$ 174,511     | \$ 182,864     | \$ 210,315     | \$ 187,100     | \$ 204,210     | \$ 196,437     | \$ 195,937     |
|                         | Net          | \$ (1,663,803) | \$ (1,611,942) | \$ (1,585,114) | \$ (1,912,635) | \$ (1,771,235) | \$ (2,487,455) | \$ (2,111,475) |
| <b>Mallard Lake</b>     | Expenditures | \$ 9,474       | \$ 4,852       | \$ 3,317       | \$ 34,210      | \$ 17,328      | \$ 37,360      | \$ 36,560      |
|                         | Revenues     | \$ 3,740       | \$ 1,715       | \$ 2,012       | \$ 3,500       | \$ 3,850       | \$ 4,200       | \$ 4,200       |
|                         | Net          | \$ (5,734)     | \$ (3,137)     | \$ (1,305)     | \$ (30,710)    | \$ (13,478)    | \$ (33,160)    | \$ (32,360)    |
| <b>Total</b>            | Expenditures | \$ 1,847,788   | \$ 1,799,658   | \$ 1,798,746   | \$ 2,133,945   | \$ 1,992,773   | \$ 2,721,252   | \$ 2,343,972   |
|                         | Revenues     | \$ 178,251     | \$ 184,579     | \$ 212,327     | \$ 190,600     | \$ 208,060     | \$ 200,637     | \$ 200,137     |
|                         | Net          | \$ (1,669,537) | \$ (1,615,079) | \$ (1,586,419) | \$ (1,943,345) | \$ (1,784,713) | \$ (2,520,615) | \$ (2,143,835) |
| <b>Totals</b>           |              | FY19           | FY20           | FY21           | FY22           | FY22           | FY23           | FY23           |
|                         |              | Actual         | Actual         | Actual         | Adopted        | Estimate       | Request        | Recommend      |
| <b>Tanglewood Total</b> | Expenditures | \$ 5,277,808   | \$ 5,086,755   | \$ 4,870,998   | \$ 5,423,578   | \$ 5,213,143   | \$ 6,540,272   | \$ 6,007,657   |
|                         | Revenues     | \$ 3,517,523   | \$ 3,903,764   | \$ 4,160,666   | \$ 4,270,450   | \$ 4,572,781   | \$ 4,775,854   | \$ 4,775,354   |
|                         | Net          | \$ (1,760,285) | \$ (1,182,991) | \$ (710,332)   | \$ (1,153,128) | \$ (640,362)   | \$ (1,764,418) | \$ (1,232,303) |

## 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 \$8,454,007, or 1.6% of General Fund expenditures in the FY23 Recommended Budget.

**Chart 19 - Community & Economic Development - \$8.5 million - 1.6% of General Fund Expenditures**



## Community and Economic Development

- Community and Economic Development makes up 42.7% of this Service Area. The FY23 Recommended Budget for Community and Economic Development reflects a net County dollar decrease of \$201,118, driven largely by reduced Payments to Other Agencies.

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

## Planning & Community Development

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

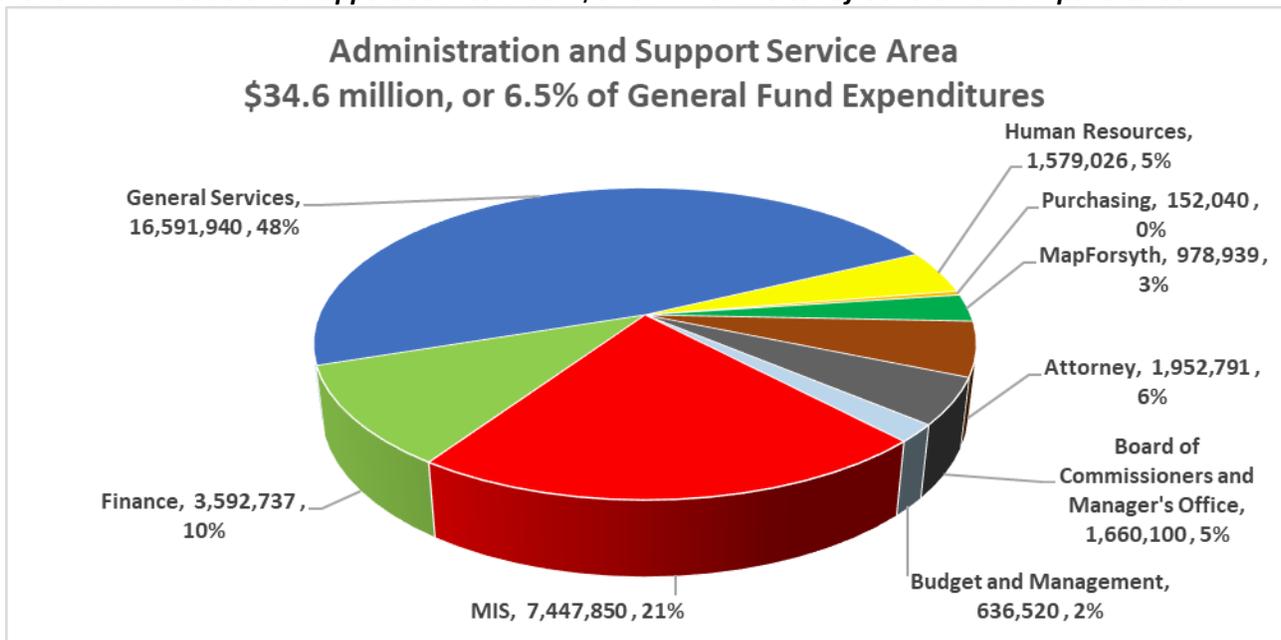
## Airport

- 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 \$3,267,609 for FY23.
- Expenditures are budgeted at \$3,267,609 as well, although this includes a Budget Reserve of \$36,055 to account for expenditures budgeted lower than projected revenue. This reserve is much lower than prior years due to debt service associated with the Limited Obligation Bonds that were issued for the airport. Debt Service for the Airport totals \$1,223,603 in Fiscal Year 2022-2023. 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 \$34,591,943 or 6.5% of the FY23 Recommended Budget.

**Chart 20 - Administration & Support Service Area - \$34.6 million – 6.5% of General Fund Expenditures**



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

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## **Budget and Management**

- Budget and Management makes up 1.8% of the Administration and Support Service Area. The FY23 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$59,296 or 10.3% over the FY22 Adopted Budget. The increase is driven by increases in Personal Services.

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

- The MIS FY23 Recommended Budget reflects a net County dollar increase of \$237,409 or 3.3% over the FY22 Adopted Budget.
- The increase in net County dollars is driven by increases in Personal Services. These increases in expenditures are offset by a decrease in Telephone costs.

## **Finance**

- Finance makes up 10.4% of the Administration and Support Service Area. The FY23 Recommended Budget for the Finance department reflects a net County dollar increase of \$205,588 or 6.6% over the FY22 Adopted Budget.
- The significant increase to Finance's budget in FY23 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.
- The increase to Finance's budget would have been larger but the decision was made to shift the costs of Internal Audit, which includes two positions, to the County Commissioners and County Manager's Office in FY23.

## **General Services**

- The FY23 Recommended Budget for General Services reflects a net County dollar increase of \$1,301,100 or 9.3% over the FY22 Adopted Budget.
- Significant drivers of this increase are related to increases in Personal Services of \$594,627 along with an increased budget for Gasoline due to rising fuel prices. Revenue is decreasing from the Winston-Salem/Forsyth County Schools by \$165,000 based on better data around usage.

## **Human Resources**

- Human Resources makes up 4.6% of the Administration and Support Service Area and reflects a \$146,167, or 10.3% increase over the FY22 Adopted Budget. This increase is driven by increases in Personal Services and Other Purchased Services.

## **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.

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

- Expenditures are increasing by \$12,140 in FY23.

## **MapForsyth**

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement.
- The net County dollar change in the FY23 Recommended Budget is an increase of \$264,233 or 55.2%. The increase is largely due to increases in Personal Services as two positions have shifted from MIS.
- Revenue from the City of Winston-Salem will offset approximately 35% of costs, although the two positions that were shifted from MIS will not be charged to the City.

## **Attorney**

- The net County dollar impact for FY23 for the Attorney's Office is decrease of \$171,722, or 9.6%. This increase is driven by Personal Services.

## **County Commissioners/Manager**

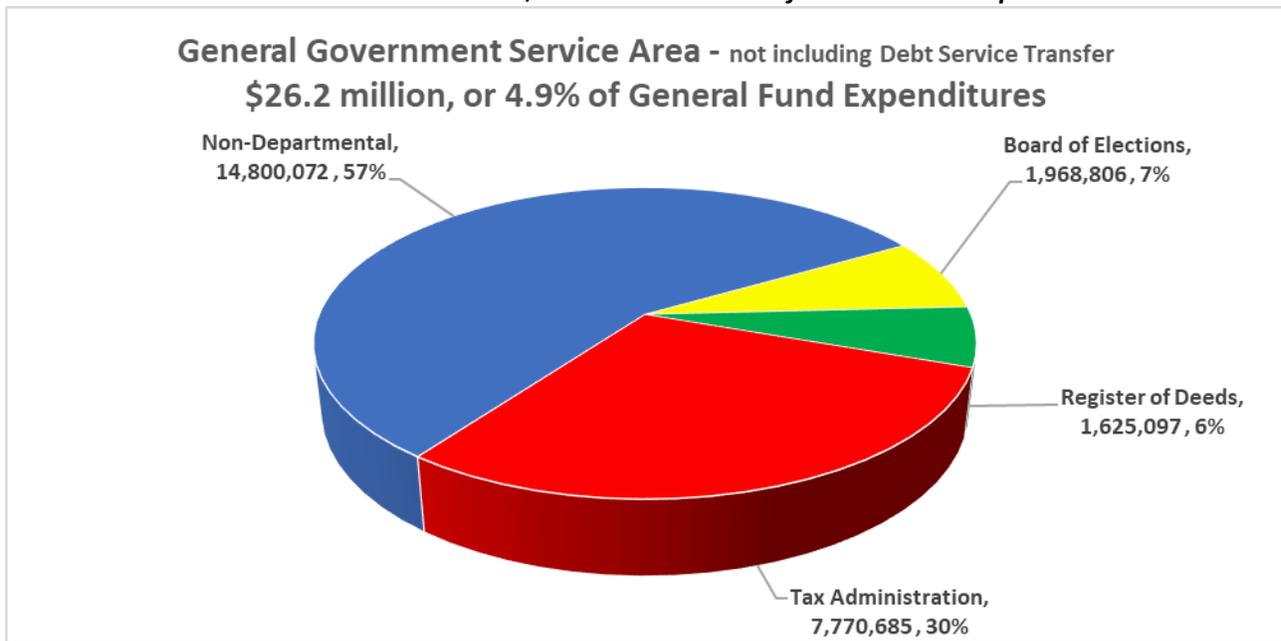
- The FY23 Recommended Budget reflects a net County dollar increase of \$256,517 or 18.3% over the FY22 Adopted Budget. This increase is driven by increases in Personal Services and the shift of Internal Audit from Finance to the County Commissioners and County Manager's Office. There are several Alternate Service Level requests associated with the County Commissioners and Manager's Office, and 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 \$26,164,660, or 4.9% of the FY23 Recommended Budget.

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

Chart 21 - General Government Service Area - \$26.2 million – 4.9% of General Fund Expenditures



## Board of Elections

- The Board of Elections makes up 7.5% of the General Government Service Area. Net County dollars are increasing \$293,526, or 17.5% over the FY22 Adopted Budget.
- There is no revenue in the FY23 Recommended Budget as the only election is the November 2022 Countywide General Election. Because the election is countywide, there is no reimbursement to the County since all precincts will be required to be open.

## Register of Deeds

- The FY23 Recommended Budget for the Register of Deeds office is a net County dollar decrease of \$395,337 or 11.6% from the FY22 Recommended 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 FY23 Recommended Budget, net County dollars are increasing \$298,094, or 4.9%, driven by increases in Personal Services, Legal Fees, and Online Services, offset by an increase in Property Tax Collection revenue.

## 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.
- 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 \$4,000,000.

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

- 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 FY23 is the elimination of the Transfer to the Capital Reserve Fund since Debt Service is being fully budgeted in the General Fund.

### Special Appropriations

Special Appropriations consists of funding to various community agencies by the County and represents 0.2% of the FY23 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. 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.

### 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 below demonstrate the ten largest increases in net County dollars and the decreases in net County dollars.

**Chart 22 - Top Ten Net County Dollar Increases**

| Department                              | FY22 to FY23 |                  |
|---|--------------|------------------|
|   | \$ Change    | % Change         |
| Winston-Salem/Forsyth County Schools    | 11,400,431   | 7.6%             |
| Sheriff                                 | 4,468,393    | 8.2%             |
| Social Services                         | 1,372,766    | 6.8%             |
| General Services                        | 1,301,100    | 9.3%             |
| Emergency Services                      | 829,401      | 8.5%             |
| Health and Human Services               | 452,773      | <i>New Dept.</i> |
| Library                                 | 450,911      | 5.7%             |
| Public Health                           | 376,013      | 2.7%             |
| Environmental Assistance and Protection | 332,298      | 20.8%            |
| Tax Administration                      | 298,094      | 4.9%             |

- 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.

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

**Chart 23 –Net County Dollar Decreases**

| County Dollar Increases<br>Department | FY22 to FY23 |          |
|---------------------------------------|--------------|----------|
|                                       | \$ Change    | % Change |
| Court Services                        | (43,713)     | -10.4%   |
| Youth Services                        | (155,000)    | -14.1%   |
| Community and Economic Development    | (201,118)    | -6.7%    |
| Aging Services                        | (215,000)    | -33.5%   |
| Inspections                           | (267,960)    | -70.9%   |
| Medical Examiner                      | (359,150)    | -100.0%  |
| Special Appropriations                | (374,200)    | -22.9%   |
| Register of Deeds                     | (395,337)    | 11.6%    |
| Non-Departmental                      | (21,843,621) | 5.5%     |

As reflected in many of the charts and throughout this overview, the FY23 Recommended 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 FY23 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 2023            | FY 2024            | FY 2025            |
|-------------------------------------|--------------------|--------------------|--------------------|
|                                     | <u>Recommended</u> | <u>Projection</u>  | <u>Projection</u>  |
| <b>Expenditures</b>                 |                    |                    |                    |
| Public Safety                       | 94,757,089         | 97,126,016         | 98,582,906         |
| Environmental Management            | 3,495,408          | 3,569,653          | 3,645,476          |
| Health                              | 36,331,435         | 36,366,943         | 36,402,486         |
| Social Services                     | 51,777,496         | 51,890,527         | 52,003,804         |
| Education                           | 173,474,451        | 176,076,568        | 181,508,026        |
| Culture and Recreation              | 17,861,795         | 18,132,457         | 18,407,221         |
| Community & Economic Development    | 8,454,007          | 8,623,087          | 8,795,549          |
| Administration and Support          | 34,591,943         | 35,217,404         | 35,854,173         |
| General Government                  | 26,164,660         | 26,557,130         | 26,955,487         |
| Transfer to Capital Reserve Fund    | 83,066,142         | 87,665,132         | 86,427,586         |
| Special Appropriations              | 1,261,520          | 1,274,135          | 1,286,877          |
| <b>Total Expenditures</b>           | <b>531,235,946</b> | <b>542,499,052</b> | <b>549,869,590</b> |
| <b>Revenues</b>                     |                    |                    |                    |
| Public Safety                       | 24,100,560         | 24,466,265         | 24,466,265         |
| Environmental Management            | 1,453,320          | 1,505,937          | 1,560,459          |
| Health                              | 18,767,198         | 18,954,870         | 19,144,419         |
| Social Services                     | 28,520,494         | 28,905,293         | 29,295,284         |
| Education                           | 159,620            | 162,014            | 164,445            |
| Culture and Recreation              | 5,878,975          | 5,967,160          | 6,056,667          |
| Community & Economic Development    | 4,085,111          | 4,474,183          | 4,900,311          |
| Administration and Support          | 1,783,132          | 1,793,620          | 1,804,170          |
| General Government                  | 438,278,118        | 447,924,505        | 453,623,079        |
| Debt Service                        | 8,209,418          | 8,345,205          | 8,483,238          |
| <b>Total Revenues</b>               | <b>531,235,946</b> | <b>542,499,052</b> | <b>549,498,336</b> |
| <b>Primary County Dollars</b>       |                    |                    |                    |
| Current Year Property Taxes         | 295,023,935        | 302,651,866        | 307,844,763        |
| Other Ad Valorem Taxes              | 2,050,000          | 2,050,000          | 2,050,000          |
| Other Taxes                         | 1,370,000          | 1,385,000          | 1,400,000          |
| Sales Taxes                         | 102,081,551        | 103,612,774        | 105,166,966        |
| Earnings on Investments             | 1,001,500          | 1,050,000          | 1,100,000          |
| Fund Balance Appropriated           | 15,108,244         | 15,331,654         | 15,506,369         |
| <b>Total Primary County Dollars</b> | <b>416,635,230</b> | <b>426,081,295</b> | <b>433,068,098</b> |
| <b>Debt Information</b>             |                    |                    |                    |
| <b>Debt Service Payments</b>        | <b>81,845,190</b>  | <b>85,894,370</b>  | <b>84,556,138</b>  |
| <b>Debt Service % of Budget</b>     | <b>15.4%</b>       | <b>15.8%</b>       | <b>15.4%</b>       |

| FUTURE BUDGET PROJECTIONS           | GENERAL FUND                |                    |                    |
|-------------------------------------|-----------------------------|--------------------|--------------------|
|                                     | FY 2026                     | FY 2027            | FY2028             |
|                                     | Projection<br>(revaluation) | Projection         | Projection         |
| <b>Expenditures</b>                 |                             |                    |                    |
| Public Safety                       | 100,554,565                 | 103,571,202        | 106,160,482        |
| Environmental Management            | 3,722,909                   | 3,801,987          | 3,882,744          |
| Health                              | 36,438,063                  | 36,473,675         | 36,509,322         |
| Social Services                     | 52,117,329                  | 52,231,101         | 52,345,122         |
| Education                           | 187,107,028                 | 192,878,744        | 198,828,501        |
| Culture and Recreation              | 18,686,148                  | 18,969,302         | 19,256,746         |
| Community & Economic Development    | 8,971,460                   | 9,150,889          | 9,333,907          |
| Administration and Support          | 36,502,457                  | 37,162,462         | 37,834,400         |
| General Government                  | 27,359,819                  | 27,770,216         | 28,186,770         |
| Transfer to Capital Reserve Fund    | 85,812,031                  | 82,528,615         | 79,171,433         |
| Special Appropriations              | 1,299,745                   | 1,312,743          | 1,325,870          |
| <b>Total Expenditures</b>           | <b>558,571,554</b>          | <b>565,850,935</b> | <b>572,835,297</b> |
| <b>Revenues</b>                     |                             |                    |                    |
| Public Safety                       | 25,214,407                  | 25,597,013         | 25,985,426         |
| Environmental Management            | 1,616,955                   | 1,675,496          | 1,736,157          |
| Health                              | 19,335,863                  | 19,529,221         | 19,724,514         |
| Social Services                     | 29,690,537                  | 30,091,122         | 30,497,112         |
| Education                           | 166,911                     | 169,415            | 171,956            |
| Culture and Recreation              | 6,147,517                   | 6,239,730          | 6,333,326          |
| Community & Economic Development    | 5,367,024                   | 5,878,187          | 6,438,034          |
| Administration and Support          | 1,814,783                   | 1,825,457          | 1,836,195          |
| General Government                  | 460,594,005                 | 466,202,914        | 471,451,333        |
| Debt Service                        | 8,623,554                   | 8,642,379          | 8,661,246          |
| <b>Total Revenues</b>               | <b>558,571,554</b>          | <b>565,850,935</b> | <b>572,835,297</b> |
| <b>Primary County Dollars</b>       |                             |                    |                    |
| Current Year Property Taxes         | 325,241,449                 | 329,250,568        | 338,855,197        |
| Other Ad Valorem Taxes              | 2,050,000                   | 2,050,000          | 2,050,000          |
| Other Taxes                         | 1,425,000                   | 1,450,000          | 1,475,000          |
| Sales Taxes                         | 106,744,470                 | 108,345,637        | 109,970,822        |
| Earnings on Investments             | 1,150,000                   | 1,200,000          | 1,250,000          |
| Fund Balance Appropriated           | 15,710,887                  | 15,974,397         | 16,215,945         |
| <b>Total Primary County Dollars</b> | <b>452,321,806</b>          | <b>458,270,602</b> | <b>469,816,964</b> |
| <b>Debt Information</b>             |                             |                    |                    |
| Debt Service Payments               | 83,941,471                  | 80,674,792         | 80,674,793         |
| Debt Service % of Budget            | 15.0%                       | 14.3%              | 14.1%              |

## EXPENDITURES

### General Assumptions

For FY23 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY23, an average of 2.71% 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 12.10% while the retirement contribution rate for Law Enforcement employees increases to 13.1%. For FY23 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 3% 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 FY23.

**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.

#### **FY23 & Beyond**

The Sheriff's Office received funding through the American Rescue Plan Act for a Juvenile Investigation and Intervention Team. The costs for this program are not included in the General Fund but this will need to be addressed once funding from ARPA is no longer available. The Sheriff's Office requested 26 new full-time positions and one part-time position as part of 13 Alternate Service Level requests, none of which are included in the FY23 Recommended Budget.

#### Emergency Services

The FY23 Recommended Budget continues to include funding for the Mobile Integrated Healthcare Program that is funded through offsetting reductions in Behavioral Health Services.

#### **FY23 & 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.

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

### **Behavioral Health**

#### **FY23 & Beyond**

The County shifted from Cardinal Innovations Healthcare to Partners during Fiscal Year 2022. The FY23 Recommended Budget allocates funds based on the annual funding allocation of \$4,026,677 the County has budgeted in prior years. A new Behavioral Health Services Director has been created and this position will manage these funds along with the forthcoming settlement funds from the national opioid settlement.

### **Public Health**

#### **FY23 & 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.

## ***Assumptions for Social Service Area***

### **Department of Social Services**

#### **FY23 & Beyond**

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

## ***Assumptions for Education Service Area***

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

#### **FY23**

The FY23 Recommended Budget for the Winston-Salem/Forsyth County School System includes increased funding primarily due to the successful Article 46 Sales Tax Referendum. The funding formula that has been used in the past to determine the County funding level based on a combination of Resource and Enrollment factors is the basis for the FY23 Recommended Budget, although the Enrollment Factor has been removed as this would have resulted in lower funding for WSFCS.

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.

**Assumptions for Education Service Area continued**

**Forsyth Technical Community College**

**FY23 & 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.

**Assumptions for Culture & Recreation Service Area**

**Parks & Recreation**

**FY23 & Beyond**

A new park is being developed in the Belews Lake area, funded through a combination of an allocation from the State of North Carolina, funding from Pay-Go, and grants. Once this park is open, additional costs will occur.

**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**

**FY23 & 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 FY23 is recommended at 67.78 cents per \$100 valuation, the same rate as the FY22 Adopted Budget. One penny equivalent for FY23 is \$4,352,669.

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

Sales Taxes – 1.5% growth over FY22 Estimate included in FY23 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.

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**Assumptions for General Government Service Area continued**

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**Non-Departmental continued**

**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.

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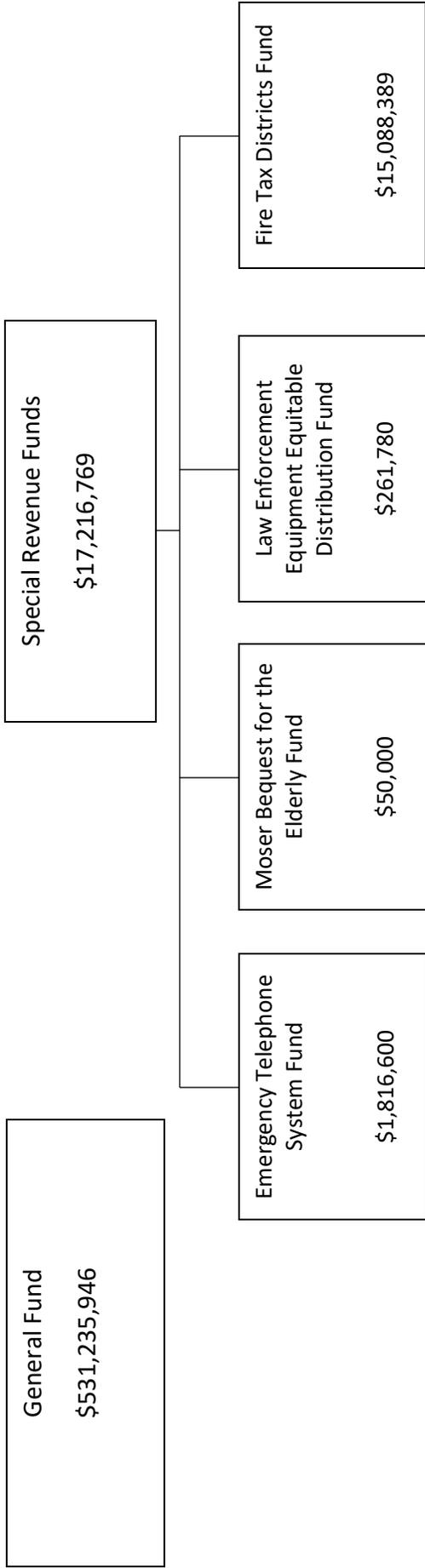
**Assumptions for Debt Service**

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**Debt Service**

**All Years**      Debt Service Fund revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds and Debt Leveling Plan reserves from Debt Leveling Tax rates 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**



**FY23 All Funds - \$548,452,715**

- 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 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, \$19.10 million in Fund Balance has been appropriated with \$3.0 million being Debt Leveling proceeds to offset debt service for bonds related to either the 2006 Educational Facilities bond referendums and the Courthouse Limited Obligation Bond issuance. An additional \$639 thousand in Restricted Fund Balance is associated with Behavioral Health reserves. Also, \$6,064,715 from Fund Balance due to the Revenue Loss Calculation is coming from fund balance as these funds were included in the FY22 budget. \$14.60 million is Unreserved Fund Balance and is the target for reversions from departments.

### Annually Budgeted Funds

|  | <u>General Fund</u> | <u>Fire Tax<br/>Districts</u> | <u>Emergency<br/>Telephone<br/>System</u> | <u>Moser<br/>Bequest<br/>for Elderly</u> | <u>Law Enforce<br/>Equitable<br/>Distribution</u> | <u>Total</u>        |
|--|---------------------|-------------------------------|---|--|---|---------------------|
| <b>Revenues</b>                            | <b>498,601,186</b>  | <b>14,623,081</b>             | -   | <b>500</b>                               | <b>22,000</b>                                     | <b>513,246,767</b>  |
| Ad Valorem Taxes                           | 297,073,935         | 11,060,086                    | -   | -  | -   | 308,134,021         |
| Sales Taxes                                | 102,081,551         | 3,562,995                     | -   | -  | -   | 105,644,546         |
| Other Taxes                                | 1,370,000           | -                             | -   | -  | -   | 1,370,000           |
| Licenses & Permits                         | 751,350             | -                             | -   | -  | -   | 751,350             |
| Intergovernmental                          | 54,565,257          | -                             | -   | -  | 20,000  | 54,585,257          |
| Charges for Services                       | 29,714,646          | -                             | -   | -  | -   | 29,714,646          |
| Earnings on Investments                    | 1,001,500           | -                             | -   | 500                                      | 2,000   | 1,004,000           |
| Other Revenues                             | 12,042,947          | -                             | -   | -  | -   | 12,042,947          |
| <b>Expenditures</b>                        | <b>531,235,946</b>  | <b>14,921,300</b>             | <b>1,816,600</b>                          | <b>50,000</b>                            | <b>261,780</b>                                    | <b>548,285,626</b>  |
| Public Safety                              | 95,129,170          | 14,921,300                    | 1,816,600                                 | -  | 261,780   | 112,128,850         |
| Environmental Management                   | 3,495,408           | -                             | -   | -  | -   | 3,495,408           |
| Health                                     | 35,855,534          | -                             | -   | -  | -   | 35,855,534          |
| Social Services                            | 51,853,397          | -                             | -   | 50,000                                   | -   | 51,903,397          |
| Education                                  | 171,739,451         | -                             | -   | -  | -   | 171,739,451         |
| Culture & Recreation                       | 17,861,795          | -                             | -   | -  | -   | 17,861,795          |
| Community & Economic Development           | 8,401,817           | -                             | -   | -  | -   | 8,401,817           |
| Administration & Support                   | 34,591,943          | -                             | -   | -  | -   | 34,591,943          |
| General Government                         | 27,979,769          | -                             | -   | -  | -   | 27,979,769          |
| Debt                                       | 83,066,142          | -                             | -   | -  | -   | 83,066,142          |
| Special Appropriations                     | 1,261,520           | -                             | -   | -  | -   | 1,261,520           |
| <b>Revenues Over/(Under) Expenditures</b>  | <b>(32,634,760)</b> | <b>(298,219)</b>              | <b>(1,816,600)</b>                        | <b>(49,500)</b>                          | <b>(239,780)</b>                                  | <b>(35,038,859)</b> |
| <b>Other Financing Sources/(Uses)</b>      |                     |                               |   |  |   |                     |
| <b>Operating Transfers In</b>              |                     |                               |   |  |   |                     |
| Fire Tax Districts                         | 3,562,995           | -                             | -   | -  | -   | 3,562,995           |
| Law Enforcement Equitable<br>Distribution  | 261,780             | -                             | -   | -  | -   | 261,780             |
| State Lottery Proceeds                     | 3,650,000           | -                             | -   | -  | -   | 3,650,000           |
| General Fund                               | -                   | -                             | -   | -  | -   | -                   |
| <b>Total Operating Transfers In</b>        | <b>7,474,775</b>    | -                             | -   | -  | -   | <b>7,474,775</b>    |
| <b>Operating Transfers to General Fund</b> | -                   | <b>(3,562,995)</b>            | -   | -  | <b>(261,780)</b>                                  | <b>(3,824,775)</b>  |
| <b>Fund Balance Gained/(Appropriated)</b>  | <b>(25,159,985)</b> | <b>(298,219)</b>              | <b>(1,816,600)</b>                        | <b>(49,500)</b>                          | <b>(239,780)</b>                                  | <b>(31,388,859)</b> |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

## All Funds

|   | FY 20-21<br>ACTUAL | FY 21-22<br>ORIGINAL | FY 21-22<br>ESTIMATE | REQUEST            | FY 22-23<br>RECOMM. | ADOPTED |
|---|--------------------|----------------------|----------------------|--------------------|---------------------|---------|
| <b><u>Funding Sources</u></b>               |                    |                      |                      |                    |                     |         |
| Taxes:                                      |                    |                      |                      |                    |                     |         |
| Ad Valorem                                  | 297,548,507        | 299,318,246          | 303,022,224          | 338,532,235        | 308,134,021         | -       |
| Sales Taxes                                 | 97,253,546         | 95,542,652           | 106,498,529          | 105,644,546        | 105,644,546         | -       |
| Occupancy Tax                               | 586,773            | 655,000              | 915,000              | 950,000            | 950,000             | -       |
| Gross Receipts                              | 483,922            | 400,000              | 424,639              | 420,000            | 420,000             | -       |
| <b>Total Taxes</b>                          | <b>395,872,748</b> | <b>395,915,898</b>   | <b>410,860,392</b>   | <b>445,546,781</b> | <b>415,148,567</b>  | -       |
| Licenses & Permits                          | 1,101,225          | 850,100              | 885,822              | 876,350            | 751,350             | -       |
| Intergovernmental                           | 44,901,680         | 44,284,173           | 52,200,083           | 54,796,017         | 54,585,257          | -       |
| Charges for Services                        | 26,376,464         | 26,599,171           | 27,994,998           | 29,807,559         | 29,714,646          | -       |
| Interest Earnings                           | 260,479            | 352,500              | 307,129              | 1,004,000          | 1,004,000           | -       |
| Other Revenue                               | 8,829,954          | 12,000,565           | 12,608,595           | 12,152,028         | 12,042,947          | -       |
| Operating Transfers In                      | 6,331,519          | 21,508,213           | 9,199,137            | 13,539,490         | 13,539,490          | -       |
| Fund Balance                                | -                  | 12,357,498           | 2,732,271            | 19,144,770         | 19,144,770          | -       |
| <b>Total Revenue</b>                        | <b>483,674,069</b> | <b>513,868,118</b>   | <b>516,788,427</b>   | <b>576,866,995</b> | <b>545,931,027</b>  | -       |
| Beginning Fund Balance                      | 138,110,129        | 161,835,483          | 161,835,483          | 174,558,190        | 174,558,190         | -       |
| <b>Total Available Resources</b>            | <b>621,784,198</b> | <b>675,703,601</b>   | <b>678,623,910</b>   | <b>751,425,185</b> | <b>720,489,217</b>  | -       |
| <b><u>Expenditures</u></b>                  |                    |                      |                      |                    |                     |         |
| Public Safety                               | 82,392,180         | 99,652,616           | 96,227,964           | 120,291,763        | 108,304,075         | -       |
| Environmental Management                    | 2,706,629          | 2,997,380            | 3,145,502            | 3,820,313          | 3,495,408           | -       |
| Health                                      | 25,355,529         | 29,805,567           | 32,030,351           | 38,634,642         | 35,855,534          | -       |
| Social Services                             | 41,282,977         | 50,497,002           | 47,501,845           | 52,770,981         | 51,853,397          | -       |
| Education                                   | 151,515,871        | 160,489,313          | 170,154,450          | 179,023,387        | 171,739,451         | -       |
| Culture & Recreation                        | 14,556,308         | 17,361,528           | 15,624,422           | 19,149,033         | 17,861,795          | -       |
| Community & Economic Development            | 6,113,690          | 7,837,250            | 9,421,815            | 8,675,870          | 8,401,817           | -       |
| Administration & Support                    | 28,338,935         | 32,067,672           | 31,828,774           | 36,918,039         | 34,591,943          | -       |
| General Government                          | 16,968,322         | 29,936,705           | 14,450,003           | 25,128,481         | 22,514,660          | -       |
| Special Appropriations                      | 1,494,319          | 1,635,720            | 741,895              | 2,403,059          | 1,261,520           | -       |
| Operating Transfers Out                     | 3,571,215          | 2,799,413            | 3,154,940            | 3,824,775          | 3,824,775           | -       |
| Payments to Escrow Agents                   | -                  | -                    | -                    | -                  | -                   | -       |
| Human Services - If Only Prog               | -                  | 50,000               | 2,778                | 50,000             | 50,000              | -       |
| Other Financing Uses                        | 19,039,224         | 3,237,190            | 5,180,975            | 3,665,109          | 3,665,109           | -       |
| Debt  | 66,613,516         | 74,602,784           | 74,602,784           | 83,066,142         | 83,066,142          | -       |
| Allow for Encumbrances                      | -                  | 1,800,000            | -                    | 1,800,000          | 1,800,000           | -       |
| <b>Total Expenditures/Uses</b>              | <b>459,948,715</b> | <b>514,770,140</b>   | <b>504,068,498</b>   | <b>579,221,594</b> | <b>548,285,626</b>  | -       |
| Ending Fund Balance                         | 161,835,483        | 160,933,461          | 174,555,412          | 172,203,591        | 172,203,591         | -       |
| <b>Total Commitments &amp; Fund Balance</b> | <b>621,784,198</b> | <b>675,703,601</b>   | <b>678,623,910</b>   | <b>751,425,185</b> | <b>720,489,217</b>  | -       |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

## General Fund

|   | FY 20-21           | FY 21-22           |                    |                    | FY 22-23           |                |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|   | <u>ACTUAL</u>      | <u>ORIGINAL</u>    | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>RECOMM.</u>     | <u>ADOPTED</u> |
| <b><u>Funding Sources</u></b>               |                    |                    |                    |                    |                    |                |
| Taxes:                                      |                    |                    |                    |                    |                    |                |
| Ad Valorem                                  | 287,346,843        | 288,605,215        | 292,225,204        | 327,126,515        | 297,073,935        | -              |
| Sales                                       | 94,565,637         | 92,868,239         | 103,509,697        | 102,081,551        | 102,081,551        | -              |
| Occupancy Tax                               | 586,773            | 655,000            | 915,000            | 950,000            | 950,000            | -              |
| Gross Receipts                              | 483,922            | 400,000            | 424,639            | 420,000            | 420,000            | -              |
| <i>Total Taxes</i>                          | <i>382,983,175</i> | <i>382,528,454</i> | <i>397,074,540</i> | <i>430,578,066</i> | <i>400,525,486</i> | -              |
| Licenses & Permits                          | 1,101,225          | 850,100            | 885,822            | 876,350            | 751,350            | -              |
| Intergovernmental                           | 44,354,587         | 43,926,027         | 51,760,623         | 54,776,017         | 54,565,257         | -              |
| Charges for Services                        | 26,376,464         | 26,599,171         | 27,994,998         | 29,807,559         | 29,714,646         | -              |
| Interest Earnings on Investments            | 251,052            | 350,000            | 301,500            | 1,001,500          | 1,001,500          | -              |
| Other Revenue                               | 8,829,954          | 12,000,565         | 12,608,595         | 12,152,028         | 12,042,947         | -              |
| Operating Transfers In                      | 6,331,519          | 21,508,213         | 9,199,137          | 13,539,490         | 13,539,490         | -              |
| Fund Balance                                | -                  | 12,307,998         | 2,732,271          | 19,095,270         | 19,095,270         | -              |
| <b>Total Revenue</b>                        | <b>470,227,976</b> | <b>500,070,528</b> | <b>502,557,486</b> | <b>561,826,280</b> | <b>531,235,946</b> | -              |
| <b>Beginning Fund Balance</b>               | <b>133,737,349</b> | <b>157,148,664</b> | <b>157,148,664</b> | <b>170,092,827</b> | <b>170,092,827</b> | -              |
| <b>Total Available Resources</b>            | <b>603,965,325</b> | <b>657,219,192</b> | <b>659,706,150</b> | <b>731,919,107</b> | <b>701,328,773</b> | -              |
| <b><u>Expenditures</u></b>                  |                    |                    |                    |                    |                    |                |
| Public Safety                               | 72,831,341         | 87,802,417         | 85,104,325         | 106,771,224        | 95,129,170         | -              |
| Environmental Management                    | 2,706,629          | 2,997,380          | 3,145,502          | 3,820,313          | 3,495,408          | -              |
| Health                                      | 25,355,529         | 29,805,567         | 32,030,351         | 38,634,642         | 35,855,534         | -              |
| Social Services                             | 41,282,977         | 50,497,002         | 47,501,845         | 52,770,981         | 51,853,397         | -              |
| Education                                   | 151,515,871        | 160,489,313        | 170,154,450        | 179,023,387        | 171,739,451        | -              |
| Culture & Recreation                        | 14,556,308         | 17,361,528         | 15,624,422         | 19,149,033         | 17,861,795         | -              |
| Comm & Econ Development                     | 6,113,690          | 7,837,250          | 9,421,815          | 8,675,870          | 8,401,817          | -              |
| Administration & Support                    | 28,338,935         | 32,067,672         | 31,828,774         | 36,918,039         | 34,591,943         | -              |
| General Government                          | 16,968,322         | 29,936,705         | 14,450,003         | 25,128,481         | 22,514,660         | -              |
| Debt  | 66,613,516         | 74,602,784         | 74,602,784         | 83,066,142         | 83,066,142         | -              |
| Special Appropriations                      | 1,494,319          | 1,635,720          | 741,895            | 2,403,059          | 1,261,520          | -              |
| Other Financing Uses                        | 19,039,224         | 3,237,190          | 5,007,157          | 3,665,109          | 3,665,109          | -              |
| Payment to Escrow Agents                    | -                  | -                  | -                  | -                  | -                  | -              |
| Allow for Encumbrances                      | -                  | 1,800,000          | -                  | 1,800,000          | 1,800,000          | -              |
| <b>Total Expenditures/Uses</b>              | <b>446,816,661</b> | <b>500,070,528</b> | <b>489,613,323</b> | <b>561,826,280</b> | <b>531,235,946</b> | -              |
| <b>Ending Fund Balance</b>                  | <b>157,148,664</b> | <b>157,148,664</b> | <b>170,092,827</b> | <b>170,092,827</b> | <b>170,092,827</b> | -              |
| <b>Total Commitments &amp; Fund Balance</b> | <b>603,965,325</b> | <b>657,219,192</b> | <b>659,706,150</b> | <b>731,919,107</b> | <b>701,328,773</b> | -              |

## STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

| <u>General Fund</u>                        | FY 20-21           | FY 21-22           |                    | FY 22-23           |                    |                |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|  | <u>ACTUAL</u>      | <u>ORIGINAL</u>    | <u>ESTIMATE</u>    | <u>REQUEST</u>     | <u>RECOMM.</u>     | <u>ADOPTED</u> |
| <b>Public Safety</b>                       |                    |                    |                    |                    |                    |                |
| Emergency Mgmt                             | 504,417            | 445,110            | 445,110            | 480,180            | 480,180            | -              |
| Interagency Comm                           | 1,108,663          | 1,022,796          | 994,855            | 1,102,119          | 1,057,719          | -              |
| Sheriff                                    | 53,998,397         | 64,108,441         | 63,029,249         | 78,048,065         | 69,326,721         | -              |
| Emergency Services                         | 17,517,754         | 21,805,847         | 20,346,811         | 26,731,369         | 23,865,959         | -              |
| Court Services                             | 234,289            | 420,223            | 288,300            | 437,410            | 426,510            | -              |
| <b>Total Public Safety</b>                 | <b>73,363,520</b>  | <b>87,802,417</b>  | <b>85,104,325</b>  | <b>106,799,143</b> | <b>95,157,089</b>  | -              |
| <b>Environmental Mgmt</b>                  |                    |                    |                    |                    |                    |                |
| Environmental Assistance<br>and Protection | 2,331,501          | 2,447,710          | 2,595,832          | 3,201,663          | 2,876,758          | -              |
| Inspections                                | 375,128            | 549,670            | 549,670            | 618,650            | 618,650            | -              |
| <b>Total Env. Mgmt</b>                     | <b>2,706,629</b>   | <b>2,997,380</b>   | <b>3,145,502</b>   | <b>3,820,313</b>   | <b>3,495,408</b>   | -              |
| <b>Health</b>                              |                    |                    |                    |                    |                    |                |
| Medical Examiner                           | 430,000            | 359,150            | 384,500            | -                  | -                  | -              |
| Centerpoint                                | 1,993,908          | 2,604,186          | 2,579,186          | 5,146,755          | 3,420,176          | -              |
| Public Health                              | 22,931,621         | 26,842,231         | 29,066,665         | 33,487,887         | 32,435,358         | -              |
| <b>Total Health</b>                        | <b>25,355,529</b>  | <b>29,805,567</b>  | <b>32,030,351</b>  | <b>38,634,642</b>  | <b>35,855,534</b>  | -              |
| <b>Social Svcs</b>                         |                    |                    |                    |                    |                    |                |
| Social Svcs                                | 38,849,522         | 47,414,650         | 45,045,623         | 49,673,600         | 49,088,272         | -              |
| Health and Human Services                  | -                  | -                  | -                  | 452,773            | 452,773            | -              |
| Aging Services                             | 425,000            | 641,500            | 640,000            | 476,500            | 426,500            | -              |
| Youth Svcs                                 | 2,008,455          | 2,440,852          | 1,816,222          | 2,168,108          | 1,885,852          | -              |
| <b>Total Social Svcs</b>                   | <b>41,282,977</b>  | <b>50,497,002</b>  | <b>47,501,845</b>  | <b>52,770,981</b>  | <b>51,853,397</b>  | -              |
| <b>Education</b>                           |                    |                    |                    |                    |                    |                |
| NC Cooperative Ext                         | 818,759            | 1,522,700          | 1,361,852          | 1,148,529          | 1,122,582          | -              |
| FTCC                                       | 11,101,231         | 11,243,763         | 11,243,763         | 11,493,588         | 11,493,588         | -              |
| Schools                                    | 141,330,881        | 149,457,850        | 159,283,835        | 168,116,270        | 160,858,281        | -              |
| <b>Total Education</b>                     | <b>153,250,871</b> | <b>162,224,313</b> | <b>171,889,450</b> | <b>180,758,387</b> | <b>173,474,451</b> | -              |
| <b>Culture &amp; Recreation</b>            |                    |                    |                    |                    |                    |                |
| Library                                    | 7,309,616          | 8,416,370          | 7,251,262          | 9,249,525          | 8,806,682          | -              |
| Parks & Rec.                               | 7,246,692          | 8,945,158          | 8,373,160          | 9,899,508          | 9,055,113          | -              |
| <b>Total Culture &amp; Rec</b>             | <b>14,556,308</b>  | <b>17,361,528</b>  | <b>15,624,422</b>  | <b>19,149,033</b>  | <b>17,861,795</b>  | -              |
| <b>Community &amp; Econ Dev</b>            |                    |                    |                    |                    |                    |                |
| Community and Economic<br>Development      | 2,680,752          | 3,078,888          | 5,867,877          | 3,887,951          | 3,613,898          | -              |
| Planning                                   | 1,268,825          | 1,519,100          | 1,519,100          | 1,572,500          | 1,572,500          | -              |
| Airport                                    | 2,213,671          | 3,291,452          | 2,087,028          | 3,267,609          | 3,267,609          | -              |
| <b>Total Comm &amp; Econ Dev</b>           | <b>6,163,248</b>   | <b>7,889,440</b>   | <b>9,474,005</b>   | <b>8,728,060</b>   | <b>8,454,007</b>   | -              |

## STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

| <u>General Fund</u>                 | FY 20-21                  | FY 21-22                  |                           | FY 22-23                  |                           |                |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------|
|                                     | <u>ACTUAL</u>             | <u>ORIGINAL</u>           | <u>ESTIMATE</u>           | <u>REQUEST</u>            | <u>RECOMM.</u>            | <u>ADOPTED</u> |
| <b>Admin &amp; Support</b>          |                           |                           |                           |                           |                           |                |
| Budget & Mgmt                       | 531,941                   | 577,224                   | 509,432                   | 636,520                   | 636,520                   | -              |
| Finance                             | 2,702,392                 | 3,366,049                 | 3,302,504                 | 3,626,237                 | 3,592,737                 | -              |
| General Svs                         | 13,642,455                | 15,456,340                | 15,675,031                | 17,116,192                | 16,591,940                | -              |
| MIS                                 | 6,368,535                 | 7,210,441                 | 6,886,006                 | 8,319,135                 | 7,447,850                 | -              |
| Human Resources                     | 1,377,785                 | 1,426,459                 | 1,624,511                 | 1,714,093                 | 1,579,026                 | -              |
| Purchasing                          | 138,096                   | 139,900                   | 139,900                   | 152,040                   | 152,040                   | -              |
| MapForsyth                          | 671,392                   | 706,607                   | 651,804                   | 978,939                   | 978,939                   | -              |
| County Commr & Mgr                  | 1,226,528                 | 1,403,583                 | 1,450,329                 | 2,422,092                 | 1,660,100                 | -              |
| Attorney                            | 1,679,811                 | 1,781,069                 | 1,589,257                 | 1,952,791                 | 1,952,791                 | -              |
| <b>Total Admin &amp; Support</b>    | <b><u>28,338,935</u></b>  | <b><u>32,067,672</u></b>  | <b><u>31,828,774</u></b>  | <b><u>36,918,039</u></b>  | <b><u>34,591,943</u></b>  | <b>-</b>       |
| <b>General Government</b>           |                           |                           |                           |                           |                           |                |
| Tax Admin.                          | 6,742,859                 | 7,181,097                 | 5,850,328                 | 7,907,436                 | 7,770,685                 | -              |
| Register of Deeds                   | 1,338,598                 | 1,629,394                 | 1,456,910                 | 1,625,097                 | 1,625,097                 | -              |
| Board of Elections                  | 2,537,392                 | 1,773,000                 | 1,647,343                 | 1,975,876                 | 1,968,806                 | -              |
| Non-Departmental                    | 23,429,484                | 22,603,214                | 7,515,389                 | 17,270,072                | 14,800,072                | -              |
| <b>Total General Govt</b>           | <b><u>34,048,333</u></b>  | <b><u>33,186,705</u></b>  | <b><u>16,469,970</u></b>  | <b><u>28,778,481</u></b>  | <b><u>26,164,660</u></b>  | <b>-</b>       |
| <b>Special Appropriations</b>       |                           |                           |                           |                           |                           |                |
| Special Appropriations              | 1,494,319                 | 1,635,720                 | 741,895                   | 2,403,059                 | 1,261,520                 | -              |
| <b>Total Special Appropriations</b> | <b><u>1,494,319</u></b>   | <b><u>1,635,720</u></b>   | <b><u>741,895</u></b>     | <b><u>2,403,059</u></b>   | <b><u>1,261,520</u></b>   | <b>-</b>       |
| <b>Debt Service</b>                 | <b><u>66,613,516</u></b>  | <b><u>74,602,784</u></b>  | <b><u>74,602,784</u></b>  | <b><u>83,066,142</u></b>  | <b><u>83,066,142</u></b>  | <b>-</b>       |
| <b>Total</b>                        | <b><u>447,174,185</u></b> | <b><u>500,070,528</u></b> | <b><u>488,413,323</u></b> | <b><u>561,826,280</u></b> | <b><u>531,235,946</u></b> | <b>-</b>       |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

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## Law Enforcement Equitable Distribution Fund

|   | FY 20-21<br>Actual | FY 21-22<br>ORIGINAL      ESTIMATE |                  | REQUEST        | FY 22-23<br>RECOMM.      ADOPTED |   |
|---|--------------------|------------------------------------|------------------|----------------|----------------------------------|---|
| <b><u>Funding Sources</u></b>                     |                    |                                    |                  |                |                                  |   |
| Intergovernmental                                 | 220,089            | 20,000                             | 125,564          | 20,000         | 20,000                           | - |
| Interest  | 2,293              | 2,000                              | 1,090            | 2,000          | 2,000                            | - |
| <b>Total Revenues</b>                             | <b>222,382</b>     | <b>22,000</b>                      | <b>126,654</b>   | <b>22,000</b>  | <b>22,000</b>                    | - |
| Beginning Fund Balance                            | 962,852            | 969,360                            | 969,360          | 929,906        | 929,906                          | - |
| <b>Total Available Resources</b>                  | <b>1,185,234</b>   | <b>991,360</b>                     | <b>1,096,014</b> | <b>951,906</b> | <b>951,906</b>                   | - |
| <b><u>Expenditures</u></b>                        |                    |                                    |                  |                |                                  |   |
| Other Financing Uses -<br>Operating Transfers Out | 215,874            | 125,000                            | 166,108          | 261,780        | 261,780                          | - |
| <b>Total Expenditures/Uses</b>                    | <b>215,874</b>     | <b>125,000</b>                     | <b>166,108</b>   | <b>261,780</b> | <b>261,780</b>                   | - |
| Ending Fund Balance                               | 969,360            | 866,360                            | 929,906          | 690,126        | 690,126                          | - |
| <b>Total Commitments &amp;<br/>Fund Balance</b>   | <b>1,185,234</b>   | <b>991,360</b>                     | <b>1,096,014</b> | <b>951,906</b> | <b>951,906</b>                   | - |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

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## Fire Tax Districts Fund

|   | FY 20-21          | FY 21-22          |                   | REQUEST           | FY 22-23          | ADOPTED |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
|   | Actual            | ORIGINAL          | ESTIMATE          |                   | RECOMM.           |         |
| <b><u>Funding Sources</u></b>                   |                   |                   |                   |                   |                   |         |
| Taxes:  |                   |                   |                   |                   |                   |         |
| Property  | 10,201,664        | 10,713,031        | 10,797,020        | 11,405,720        | 11,060,086        | -       |
| Sales   | 2,687,909         | 2,674,413         | 2,988,832         | 3,562,995         | 3,562,995         | -       |
| Total Taxes                                     | 12,889,573        | 13,387,444        | 13,785,852        | 14,968,715        | 14,623,081        | -       |
| Investment Earnings                             | 2,329             | -                 | 1,807             | -                 | -                 | -       |
| <b>Total Revenues</b>                           | <b>12,891,902</b> | <b>13,387,444</b> | <b>13,787,659</b> | <b>14,968,715</b> | <b>14,623,081</b> | -       |
| Beginning Fund Balance                          | 1,357,543         | 1,373,790         | 1,373,790         | 1,152,472         | 1,152,472         | -       |
| <b>Total Available Resources</b>                | <b>14,249,445</b> | <b>14,761,234</b> | <b>15,161,449</b> | <b>16,121,187</b> | <b>15,775,553</b> | -       |
| <b><u>Expenditures</u></b>                      |                   |                   |                   |                   |                   |         |
| Public Safety-Fire Protection                   | 9,520,314         | 11,013,957        | 11,020,145        | 11,703,939        | 11,358,305        | -       |
| Other Financing Uses -                          |                   |                   |                   |                   |                   |         |
| Operating Transfers out                         | 3,355,341         | 2,674,413         | 2,988,832         | 3,562,995         | 3,562,995         | -       |
| <b>Total Expenditures/Uses</b>                  | <b>12,875,655</b> | <b>13,688,370</b> | <b>14,008,977</b> | <b>15,266,934</b> | <b>14,921,300</b> | -       |
| Ending Fund Balance                             | 1,373,790         | 1,072,864         | 1,152,472         | 854,253           | 854,253           | -       |
| <b>Total Commitments &amp;<br/>Fund Balance</b> | <b>14,249,445</b> | <b>14,761,234</b> | <b>15,161,449</b> | <b>16,121,187</b> | <b>15,775,553</b> | -       |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

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## Moser Bequest for Care of Elderly Fund

|   | FY 20-21<br>Actual | FY 21-22<br>ORIGINAL | FY 21-22<br>ESTIMATE | REQUEST        | FY 22-23<br>RECOMM. | ADOPTED |
|---|--------------------|----------------------|----------------------|----------------|---------------------|---------|
| <b><u>Funding Sources</u></b>                     |                    |                      |                      |                |                     |         |
| Investment Earnings                               | 690                | 500                  | 625                  | 500            | 500                 | -       |
| Fund Balance                                      | -                  | 49,500               | -                    | 49,500         | 49,500              | -       |
| <b>Total Revenues</b>                             | <b>690</b>         | <b>50,000</b>        | <b>625</b>           | <b>50,000</b>  | <b>50,000</b>       | -       |
| Beginning Fund Balance                            | 302,863            | 303,553              | 303,553              | 304,178        | 304,178             | -       |
| <b>Total Available Resources</b>                  | <b>303,553</b>     | <b>353,553</b>       | <b>304,178</b>       | <b>354,178</b> | <b>354,178</b>      | -       |
| <b><u>Expenditures</u></b>                        |                    |                      |                      |                |                     |         |
| Other Financing Uses -<br>Human Service - If Only | -                  | 50,000               | 2,778                | 50,000         | 50,000              | -       |
| <b>Total Expenditures/Uses</b>                    | -                  | <b>50,000</b>        | <b>2,778</b>         | <b>50,000</b>  | <b>50,000</b>       | -       |
| Ending Fund Balance                               | 303,553            | 303,553              | 301,400              | 304,178        | 304,178             | -       |
| <b>Total Commitments &amp;<br/>Fund Balance</b>   | <b>303,553</b>     | <b>353,553</b>       | <b>304,178</b>       | <b>354,178</b> | <b>354,178</b>      | -       |

# STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

## Emergency Telephone System Fund

|   | FY 20-21<br>Actual | FY 21-22<br>ORIGINAL      ESTIMATE |                  | REQUEST          | FY 22-23<br>RECOMM. | ADOPTED |
|---|--------------------|------------------------------------|------------------|------------------|---------------------|---------|
| <b><u>Funding Sources</u></b>                   |                    |                                    |                  |                  |                     |         |
| Taxes:  |                    |                                    |                  |                  |                     |         |
| E911 Surcharge                                  |                    |                                    |                  |                  |                     |         |
| Total Taxes                                     | 327,004            | 338,146                            | 313,896          | -                | -                   | -       |
| Intergovernmental                               | -                  | -                                  | -                | -                | -                   | -       |
| Interest Earnings                               | 4,115              | -                                  | 2,107            | -                | -                   | -       |
| <b>Total Revenues</b>                           | <b>331,119</b>     | <b>338,146</b>                     | <b>316,003</b>   | -                | -                   | -       |
| Beginning Fund Balance                          | 1,749,522          | 2,040,116                          | 2,040,116        | 2,078,807        | 2,078,807           | -       |
| <b>Total Available Resources</b>                | <b>2,080,641</b>   | <b>2,378,262</b>                   | <b>2,356,119</b> | <b>2,078,807</b> | <b>2,078,807</b>    | -       |
| <b><u>Expenditures</u></b>                      |                    |                                    |                  |                  |                     |         |
| Personal Services                               | 10,903             | -                                  | -                | -                | -                   | -       |
| Maintenance Service                             | 39,260             | 90,000                             | 64,263           | 90,000           | 90,000              | -       |
| Other Purchased Services                        | 9,939              | 58,000                             | 13,648           | 6,000            | 6,000               | -       |
| Travel/Training                                 | 2,065              | 25,000                             | 7,808            | 5,000            | 5,000               | -       |
| Materials & Supplies                            | 19,380             | 51,600                             | 17,775           | 15,600           | 15,600              | -       |
| Other Operating Costs                           | (41,022)           | -                                  | -                | -                | -                   | -       |
| Equipment                                       | -                  | 600,000                            | -                | 1,700,000        | 1,700,000           | -       |
| Aid to the Government Agencies                  | -                  | 11,642                             | -                | -                | -                   | -       |
| <b>Public Safety Expenditures</b>               | <b>40,525</b>      | <b>836,242</b>                     | <b>103,494</b>   | <b>1,816,600</b> | <b>1,816,600</b>    | -       |
| Other Financing Uses                            | -                  | -                                  | 173,818          | -                | -                   | -       |
| <b>Total Expenditures/Uses</b>                  | <b>40,525</b>      | <b>836,242</b>                     | <b>277,312</b>   | <b>1,816,600</b> | <b>1,816,600</b>    | -       |
| Ending Fund Balance                             | 2,040,116          | 1,542,020                          | 2,078,807        | 262,207          | 262,207             | -       |
| <b>Total Commitments &amp;<br/>Fund Balance</b> | <b>2,080,641</b>   | <b>2,378,262</b>                   | <b>2,356,119</b> | <b>2,078,807</b> | <b>2,078,807</b>    | -       |

## REVENUE SOURCES & EXPENDITURE USES

|                                   | FY 2022<br>Adopted | FY 2023<br>Recommended | FY22-23<br>\$ Change | FY22-23<br>% Change | FY22-23<br>% of Total |
|-----------------------------------|--------------------|------------------------|----------------------|---------------------|-----------------------|
| Property Tax                      | 288,605,215        | 297,073,935            | 8,468,720            | 2.9%                | 55.9%                 |
| Sales Tax                         | 92,868,239         | 102,081,551            | 9,213,312            | 9.9%                | 19.2%                 |
| Other Tax                         | 1,055,000          | 1,370,000              | 315,000              | 29.9%               | 0.3%                  |
| Licenses & Permits                | 850,100            | 751,350                | (98,750)             | -11.6%              | 0.1%                  |
| Intergovernmental                 | 43,926,027         | 54,565,257             | 10,639,230           | 24.2%               | 10.3%                 |
| Charges for Services              | 26,599,171         | 29,714,646             | 3,115,475            | 11.7%               | 5.6%                  |
| Earnings on Investments           | 350,000            | 1,001,500              | 651,500              | 186.1%              | 0.2%                  |
| Other Revenues                    | 12,000,565         | 12,042,947             | 42,382               | 0.4%                | 2.3%                  |
| Other Financing Sources           | 21,508,213         | 13,539,490             | (7,968,723)          | -37.0%              | 2.5%                  |
| Fund Balance                      | 12,307,998         | 19,095,270             | 6,787,272            | 55.1%               | 3.6%                  |
| <b>Total Revenue Sources</b>      | <b>500,070,528</b> | <b>531,235,946</b>     | <b>31,165,418</b>    | <b>6.2%</b>         |                       |
| Personal Services                 | 163,609,893        | 180,446,396            | 16,836,503           | 10.3%               | 34.0%                 |
| Professional & Technical Services | 11,736,965         | 13,078,156             | 1,341,191            | 11.4%               | 2.5%                  |
| Purchased Property Services       | 5,661,682          | 5,843,431              | 181,749              | 3.2%                | 1.1%                  |
| Other Purchased Services          | 18,664,942         | 22,266,843             | 3,601,901            | 19.3%               | 4.2%                  |
| Training & Conferences            | 767,365            | 903,309                | 135,944              | 17.7%               | 0.2%                  |
| Materials & Supplies              | 17,956,368         | 20,039,371             | 2,083,003            | 11.6%               | 3.8%                  |
| Other Operating Costs             | 13,477,339         | 13,318,341             | (158,998)            | -1.2%               | 2.5%                  |
| PY Encumbrances                   | 1,800,000          | 1,800,000              | -                    | 0.0%                | 0.3%                  |
| Contingency                       | 16,099,215         | 6,234,246              | (9,864,969)          | -61.3%              | 1.2%                  |
| Capital Outlay                    | 2,200,005          | 1,339,363              | (860,642)            | -39.1%              | 0.3%                  |
| Existing/Committed Debt Service   | 74,602,784         | 81,646,826             | 7,044,042            | 0.0%                | 15.4%                 |
| Payments to Other Agencies        | 170,106,780        | 180,654,555            | 10,547,775           | 6.2%                | 34.0%                 |
| Other Financing Uses              | 3,387,190          | 3,665,109              | 277,919              | 8.2%                | 0.7%                  |
| <b>Total Expenditure Uses</b>     | <b>500,070,528</b> | <b>531,235,946</b>     | <b>31,165,418</b>    | <b>6.2%</b>         |                       |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 20-21           | FY 21-22           |                    | Request            | FY 22-23           | Adopted |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------|
|   | Actual             | Original           | Estimate           |                    | Recommend          |         |
| <b><u>PERSONAL SERVICES</u></b>                     |                    |                    |                    |                    |                    |         |
| Interagency Comm.                                   | 173,915            | 185,068            | 185,726            | 192,038            | 192,038            | -       |
| Sheriff   | 40,481,505         | 47,295,397         | 45,791,469         | 55,029,009         | 49,669,183         | -       |
| Emergency Services                                  | 15,208,387         | 18,117,982         | 17,148,963         | 21,291,751         | 20,062,403         | -       |
| Court Services                                      | 123,585            | 320,073            | 247,000            | 353,860            | 353,860            | -       |
| Environmental Assist. & Prot.                       | 2,052,010          | 2,094,931          | 2,317,100          | 2,355,061          | 2,352,261          | -       |
| Inspections   | 1,425              | 1,800              | -                  | 1,800              | 1,800              | -       |
| Behavioral Health Services                          | -                  | -                  | -                  | 631,847            | 631,847            | -       |
| Public Health                                       | 17,163,405         | 20,172,986         | 19,815,619         | 23,305,843         | 22,573,644         | -       |
| Health and Human Services                           | -                  | -                  | -                  | 452,773            | 452,773            | -       |
| Social Services                                     | 27,396,058         | 32,424,342         | 29,778,543         | 34,705,603         | 34,549,700         | -       |
| Youth Services                                      | 16,108             | 15,000             | 15,000             | 15,000             | 15,000             | -       |
| NC Cooperative Extension                            | 202,423            | 273,636            | 271,682            | 304,649            | 286,277            | -       |
| Library   | 5,668,313          | 6,258,108          | 5,604,870          | 6,928,000          | 6,544,295          | -       |
| Parks & Recreation                                  | 4,607,609          | 4,944,184          | 4,860,171          | 5,548,688          | 5,548,688          | -       |
| Housing   | 551,530            | 667,764            | 484,398            | 743,183            | 743,183            | -       |
| Budget & Management                                 | 513,809            | 521,324            | 487,016            | 575,320            | 575,320            | -       |
| Management Info. Services                           | 3,813,816          | 3,883,239          | 3,936,647          | 3,976,052          | 3,976,052          | -       |
| Finance   | 2,097,717          | 2,172,836          | 1,984,211          | 2,069,303          | 2,069,303          | -       |
| General Services                                    | 5,727,902          | 6,683,725          | 5,997,498          | 7,321,141          | 7,278,352          | -       |
| Human Resources                                     | 1,014,762          | 1,042,857          | 1,110,739          | 1,268,484          | 1,139,329          | -       |
| MapForsyth  | 639,775            | 650,467            | 605,610            | 941,839            | 941,839            | -       |
| Airport   | 803,368            | 803,427            | 803,809            | 841,781            | 841,781            | -       |
| Attorney  | 1,656,046          | 1,714,913          | 1,555,326          | 1,885,731          | 1,885,731          | -       |
| Board of Elections                                  | 932,959            | 812,828            | 759,944            | 923,340            | 923,340            | -       |
| Co. Commissioners & Mngr.                           | 1,109,900          | 1,140,353          | 1,192,816          | 1,605,472          | 1,409,200          | -       |
| Register of Deeds                                   | 1,212,533          | 1,354,949          | 1,201,835          | 1,420,877          | 1,420,877          | -       |
| Tax Administration                                  | 2,647,368          | 4,952,756          | 4,160,984          | 5,270,479          | 5,133,728          | -       |
| Non-Departmental                                    | 3,178,606          | 5,104,948          | 4,843,347          | 11,344,592         | 8,874,592          | -       |
| <b>Total Personal Services</b>                      | <b>138,994,834</b> | <b>163,609,893</b> | <b>155,160,323</b> | <b>191,303,516</b> | <b>180,446,396</b> | -       |
| <b><u>PROFESSIONAL &amp; TECHNICAL SERVICES</u></b> |                    |                    |                    |                    |                    |         |
| Sheriff   | 5,641,117          | 7,026,669          | 6,887,036          | 7,550,223          | 7,535,873          | -       |
| Emergency Services                                  | 104,555            | 125,000            | 109,500            | 527,250            | 525,000            | -       |
| Environmental Assist. & Prot.                       | 352                | 1,710              | 1,050              | 1,710              | 1,710              | -       |
| Medical Examiner                                    | 430,000            | 359,150            | 384,500            | -                  | -                  | -       |
| Public Health                                       | 937,353            | 769,018            | 956,151            | 1,214,026          | 1,210,226          | -       |
| Social Services                                     | 116,766            | 266,300            | 272,736            | 242,500            | 242,500            | -       |
| Parks & Recreation                                  | 142,064            | 246,320            | 203,560            | 251,320            | 248,780            | -       |
| Housing   | -                  | 20,000             | 4,700              | 10,000             | 10,000             | -       |
| Budget & Management                                 | -                  | 650                | -                  | 750                | 750                | -       |
| Finance   | 128,316            | 195,500            | 146,066            | 322,834            | 293,334            | -       |
| General Services                                    | 1,021,353          | 1,401,871          | 1,404,145          | 1,454,613          | 1,449,613          | -       |
| Human Resources                                     | 32,512             | 35,000             | 34,150             | 35,000             | 35,000             | -       |
| Airport   | 165,950            | 98,308             | 96,000             | 13,000             | 13,000             | -       |
| Attorney  | -                  | 3,500              | 3,200              | 3,500              | 3,500              | -       |
| Board of Elections                                  | 958,871            | 611,969            | 554,334            | 690,498            | 690,498            | -       |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|  | FY 20-21          | FY 21-22          |                   | Request           | FY 22-23          | Adopted |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
|  | Actual            | Original          | Estimate          |                   | Recommend         |         |
| <b><u>PROFESSIONAL &amp; TECH. SVCS.</u></b> |                   |                   |                   |                   |                   |         |
| <b><u>(Contd.)</u></b>                       |                   |                   |                   |                   |                   |         |
| Tax Administration                           | 555,335           | 491,000           | 447,742           | 705,372           | 705,372           | -       |
| Non-Departmental                             | 4,250             | 85,000            | 68,115            | 113,000           | 113,000           | -       |
| <b>Total Prof. &amp; Tech Services</b>       | <b>10,238,794</b> | <b>11,736,965</b> | <b>11,572,985</b> | <b>13,135,596</b> | <b>13,078,156</b> | -       |
| <b><u>PURCHASED PROPERTY SERVICES</u></b>    |                   |                   |                   |                   |                   |         |
| Interagency Comm.                            | 605,551           | 672,528           | 657,158           | 675,462           | 670,462           | -       |
| Sheriff                                      | 421,090           | 665,553           | 676,224           | 825,519           | 681,876           | -       |
| Emergency Services                           | 201,363           | 253,118           | 159,635           | 255,140           | 255,140           | -       |
| Court Services                               | -                 | -                 | -                 | 10,900            | -                 | -       |
| Environmental Assist. & Prot.                | 5,830             | 9,020             | 7,558             | 10,423            | 9,620             | -       |
| Public Health                                | 221,970           | 173,253           | 128,901           | 161,945           | 152,225           | -       |
| Social Services                              | 32,913            | 43,700            | 39,393            | 47,745            | 46,745            | -       |
| NC Cooperative Extension                     | 3,670             | 8,340             | 6,195             | 7,808             | 7,808             | -       |
| Library                                      | 97,953            | 139,944           | 96,712            | 124,613           | 120,125           | -       |
| Parks & Recreation                           | 538,140           | 769,344           | 661,187           | 808,140           | 618,275           | -       |
| Community and Economic Development           | -                 | -                 | -                 | 90,000            | -                 | -       |
| Budget & Management                          | 148               | 400               | 99                | 400               | 400               | -       |
| Management Info. Services                    | 392,817           | 478,862           | 460,033           | 634,708           | 601,823           | -       |
| Finance                                      | 71                | 1,000             | 71                | 1,100             | 1,100             | -       |
| General Services                             | 1,824,463         | 1,935,326         | 1,877,250         | 2,183,205         | 2,020,070         | -       |
| Human Resources                              | -                 | 350               | 575               | 1,300             | 900               | -       |
| MapForsyth                                   | 194               | 180               | 179               | 180               | 180               | -       |
| Airport                                      | 472,253           | 355,455           | 362,328           | 449,965           | 396,840           | -       |
| Attorney                                     | -                 | 60                | 60                | 60                | 60                | -       |
| Board of Elections                           | 102,606           | 120,203           | 116,284           | 127,766           | 127,766           | -       |
| Co. Commissioners & Mngr.                    | -                 | 4,000             | 4,000             | 4,000             | 2,300             | -       |
| Register of Deeds                            | 18,256            | 24,000            | 24,000            | 24,000            | 24,000            | -       |
| Tax Administration                           | 2,561             | 6,246             | 2,862             | 5,716             | 5,716             | -       |
| Non-Departmental                             | -                 | -                 | -                 | 100,000           | 100,000           | -       |
| <b>Total Purchased Prop. Svcs.</b>           | <b>4,941,849</b>  | <b>5,660,882</b>  | <b>5,280,704</b>  | <b>6,550,095</b>  | <b>5,843,431</b>  | -       |
| <b><u>OTHER PURCHASED SERVICES</u></b>       |                   |                   |                   |                   |                   |         |
| Interagency Comm.                            | 15,234            | 18,800            | 17,430            | 21,100            | 21,100            | -       |
| Sheriff                                      | 3,743,046         | 4,412,301         | 4,609,044         | 6,990,030         | 6,481,643         | -       |
| Emergency Services                           | 422,964           | 922,173           | 970,879           | 1,037,773         | 1,035,573         | -       |
| Court Services                               | 105,297           | 80,150            | 32,800            | 53,850            | 53,850            | -       |
| Environmental Assist. & Prot.                | 23,755            | 28,201            | 101,281           | 678,475           | 375,255           | -       |
| Behavioral Health Services                   | 76,222            | 222,500           | 1,612,999         | 2,828,823         | 1,555,210         | -       |
| Public Health                                | 727,509           | 758,452           | 1,188,589         | 1,046,930         | 1,014,343         | -       |
| Social Services                              | 1,463,731         | 2,294,700         | 1,744,352         | 2,715,395         | 2,307,300         | -       |
| Youth Services                               | 916,220           | 1,100,000         | 829,370           | 945,000           | 945,000           | -       |
| N.C. Cooperative Extension                   | 455,491           | 970,620           | 854,474           | 551,284           | 551,284           | -       |
| Library                                      | 450,432           | 584,495           | 459,649           | 637,295           | 599,995           | -       |
| Parks & Recreation                           | 347,928           | 577,530           | 497,496           | 947,470           | 822,970           | -       |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 20-21          | FY 21-22          |                   | Request           | FY 22-23          | Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
|   | Actual            | Original          | Estimate          |                   | Recommend         |         |
| <b><u>OTHER PURCHASED SERVICES</u></b>  |                   |                   |                   |                   |                   |         |
| <b><u>(Contd.)</u></b>                  |                   |                   |                   |                   |                   |         |
| Housing                                 | 72,190            | 53,960            | 98,683            | 108,880           | 108,792           | -       |
| Budget & Management                     | 16,172            | 41,300            | 13,300            | 41,800            | 41,800            | -       |
| MIS                                     | 1,862,794         | 2,151,040         | 1,824,961         | 2,365,525         | 2,169,075         | -       |
| Finance                                 | 423,273           | 930,563           | 488,987           | 513,000           | 513,000           | -       |
| General Services                        | 783,503           | 967,233           | 958,104           | 1,085,229         | 995,517           | -       |
| Human Resources                         | 278,850           | 273,908           | 423,698           | 326,975           | 326,463           | -       |
| MapForsyth                              | 23,342            | 16,150            | 16,291            | 16,800            | 16,800            | -       |
| Airport                                 | 74,480            | 95,149            | 103,922           | 117,378           | 116,178           | -       |
| Attorney                                | 12,658            | 14,396            | 12,599            | 15,600            | 15,600            | -       |
| Board of Elections                      | 248,418           | 183,452           | 172,580           | 184,661           | 184,661           | -       |
| Co. Commissioners & Mngr.               | 86,756            | 171,625           | 190,668           | 387,355           | 137,355           | -       |
| Register of Deeds                       | 76,086            | 210,825           | 208,600           | 83,100            | 83,100            | -       |
| Tax Administration                      | 1,534,442         | 1,585,419         | 1,162,122         | 1,794,979         | 1,794,979         | -       |
| <b>Total Other Purchased Svcs.</b>      | <b>14,240,793</b> | <b>18,664,942</b> | <b>18,592,878</b> | <b>25,494,707</b> | <b>22,266,843</b> | -       |
| <b><u>TRAINING &amp; CONFERENCE</u></b> |                   |                   |                   |                   |                   |         |
| Interagency Comm.                       | -                 | 2,400             | 400               | 4,100             | 3,700             | -       |
| Sheriff                                 | 77,564            | 177,932           | 201,608           | 423,218           | 196,821           | -       |
| Emergency Services                      | 15,450            | 55,696            | 46,765            | 77,182            | 66,090            | -       |
| Court Services                          | 495               | 3,000             | 500               | 3,000             | 3,000             | -       |
| Environmental Assist. & Prot.           | 3,120             | 21,313            | 4,936             | 26,131            | 26,131            | -       |
| Inspections                             | 1,147             | 1,300             | -                 | 1,300             | 1,300             | -       |
| Behavioral Health Services              | -                 | -                 | -                 | 7,000             | 7,000             | -       |
| Public Health                           | 17,159            | 138,748           | 66,427            | 205,778           | 161,117           | -       |
| Social Services                         | 7,842             | 92,500            | 25,031            | 93,900            | 92,500            | -       |
| NC Cooperative Extension                | 1,386             | 15,900            | 13,915            | 26,340            | 18,765            | -       |
| Library                                 | 6,537             | 11,510            | 2,883             | 31,195            | 31,195            | -       |
| Parks & Recreation                      | 1,563             | 11,625            | 6,800             | 13,575            | 12,435            | -       |
| Housing                                 | 4,705             | 5,360             | 4,800             | 9,500             | 8,700             | -       |
| Budget & Management                     | 700               | 8,500             | 7,142             | 10,500            | 10,500            | -       |
| MIS                                     | 550               | 16,200            | 16,200            | 20,250            | 20,000            | -       |
| Finance                                 | 5,422             | 40,150            | 6,181             | 40,500            | 38,000            | -       |
| General Services                        | 3,454             | 19,776            | 12,771            | 22,063            | 19,463            | -       |
| Human Resources                         | 634               | 12,960            | 700               | 14,750            | 14,750            | -       |
| MapForsyth                              | 4,127             | 8,600             | 4,200             | 10,800            | 10,800            | -       |
| Airport                                 | 5,062             | 5,905             | 7,900             | 13,355            | 11,600            | -       |
| Attorney                                | 4,103             | 18,400            | 7,424             | 20,800            | 20,800            | -       |
| Board of Elections                      | 6,797             | 14,034            | 5,802             | 15,762            | 15,762            | -       |
| Co. Commissioners & Mngr.               | 7,039             | 48,960            | 46,500            | 96,400            | 68,200            | -       |
| Register of Deeds                       | -                 | 1,300             | 1,000             | 1,300             | 1,300             | -       |
| Tax Administration                      | 14,868            | 35,296            | 21,048            | 43,380            | 43,380            | -       |
| <b>Total Training &amp; Conference</b>  | <b>189,724</b>    | <b>767,365</b>    | <b>510,933</b>    | <b>1,232,079</b>  | <b>903,309</b>    | -       |
| <b><u>MATERIALS &amp; SUPPLIES</u></b>  |                   |                   |                   |                   |                   |         |
| Emergency Management                    | 123,369           | -                 | -                 | -                 | -                 | -       |
| Interagency Comm.                       | 63,469            | 89,000            | 63,492            | 91,200            | 86,200            | -       |

## **GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT**

|   | FY 20-21          | FY 21-22          |                   |                   | FY 22-23          |         |   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|---|
|   | Actual            | Original          | Estimate          | Request           | Recommend         | Adopted |   |
| <b><u>MATERIALS &amp; SUPPLIES (Contd.)</u></b> |                   |                   |                   |                   |                   |         |   |
| Sheriff   | 1,877,764         | 3,020,093         | 3,166,798         | 4,138,112         | 3,106,356         |         | - |
| Emergency Services                              | 1,074,682         | 1,143,728         | 1,240,896         | 1,493,574         | 1,370,014         |         | - |
| Court Services                                  | 4,539             | 11,500            | 7,000             | 11,000            | 11,000            |         | - |
| Environmental Assist & Protect                  | 36,430            | 37,545            | 34,597            | 61,153            | 54,571            |         | - |
| Behavioral Health Services                      | -                 | -                 | -                 | 14,500            | 14,500            |         | - |
| Public Health                                   | 3,662,048         | 4,584,040         | 4,877,185         | 5,821,132         | 5,711,025         |         | - |
| Social Services                                 | 496,958           | 553,000           | 361,027           | 543,580           | 528,900           |         | - |
| Youth Services                                  | -                 | 500               | 500               | 500               | 500               |         | - |
| NC Cooperative Extension                        | 61,471            | 141,153           | 104,813           | 141,739           | 141,739           |         | - |
| Library   | 1,064,889         | 1,363,733         | 1,068,984         | 1,489,622         | 1,472,272         |         | - |
| Parks and Recreation                            | 1,351,853         | 1,409,585         | 1,206,605         | 1,477,565         | 1,488,015         |         | - |
| Housing   | 3,343             | 7,900             | 5,435             | 9,150             | 7,900             |         | - |
| Budget & Management                             | 862               | 4,750             | 1,175             | 5,750             | 5,750             |         | - |
| MIS   | 199,028           | 576,300           | 544,165           | 661,000           | 576,300           |         | - |
| Finance   | 4,978             | 18,000            | 9,808             | 21,500            | 20,000            |         | - |
| General Services                                | 3,690,947         | 4,243,492         | 4,580,781         | 4,878,206         | 4,673,090         |         | - |
| Human Resources                                 | 40,555            | 36,850            | 42,151            | 43,050            | 38,050            |         | - |
| MapForsyth                                      | 2,454             | 27,210            | 22,936            | 5,210             | 5,210             |         | - |
| Airport   | 549,393           | 559,670           | 600,143           | 615,715           | 593,915           |         | - |
| Attorney  | 2,790             | 17,800            | 5,371             | 15,600            | 15,600            |         | - |
| Board of Elections                              | 212,278           | 19,709            | 38,264            | 24,039            | 16,969            |         | - |
| Co. Commissioners & Mngr.                       | 19,980            | 29,350            | 12,853            | 62,850            | 32,850            |         | - |
| Register of Deeds                               | 30,210            | 24,670            | 18,925            | 32,170            | 32,170            |         | - |
| Tax Administration                              | 27,795            | 43,825            | 30,105            | 36,475            | 36,475            |         | - |
| Non-Departmental                                | (806)             | -                 | -                 | -                 | -                 |         | - |
| <b>Total Materials &amp; Supplies</b>           | <b>14,601,279</b> | <b>17,963,403</b> | <b>18,044,009</b> | <b>21,694,392</b> | <b>20,039,371</b> |         | - |
| <b><u>OTHER OPERATING COSTS</u></b>             |                   |                   |                   |                   |                   |         |   |
| Interagency Comm.                               | 2,340             | 12,000            | 12,190            | 10,300            | 10,300            |         | - |
| Sheriff   | 758,661           | 817,541           | 845,392           | 798,886           | 766,236           |         | - |
| Emergency Services                              | 162,774           | 176,350           | 156,920           | 241,275           | 238,775           |         | - |
| Court Services                                  | 373               | 5,500             | 1,000             | 4,800             | 4,800             |         | - |
| Environmental Assist & Protect                  | 1,290             | 9,510             | 1,310             | 9,210             | 9,210             |         | - |
| Behavioral Health Services                      | -                 | -                 | -                 | 12,940            | 12,940            |         | - |
| Public Health                                   | 32,011            | 150,819           | 63,776            | 136,598           | 134,443           |         | - |
| Social Services                                 | 9,335,254         | 11,439,108        | 12,524,541        | 11,324,877        | 11,320,627        |         | - |
| Aging Services                                  | -                 | 1,500             | -                 | 1,500             | 1,500             |         | - |
| Youth Services                                  | 39,380            | -                 | -                 | -                 | -                 |         | - |
| NC Cooperative Extension                        | 3,683             | 15,712            | 9,473             | 15,009            | 15,009            |         | - |
| Library   | 21,492            | 39,115            | 18,164            | 38,800            | 38,800            |         | - |
| Parks and Recreation                            | 151,873           | 239,070           | 190,914           | 226,750           | 225,950           |         | - |
| Housing   | 35,913            | 71,775            | 57,777            | 73,080            | 71,165            |         | - |
| Budget & Management                             | 250               | 2,000             | 700               | 2,000             | 2,000             |         | - |
| MIS   | 10,000            | 13,800            | 13,000            | 13,600            | 13,600            |         | - |

# GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|                                       | FY 20-21          | FY 21-22          |                   | Request           | FY 22-23          | Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
|                                       | Actual            | Original          | Estimate          |                   | Recommend         |         |
| <b><u>OTHER OPERATING COSTS</u></b>   |                   |                   |                   |                   |                   |         |
| <b><u>(Contd.)</u></b>                |                   |                   |                   |                   |                   |         |
| Finance                               | 5,425             | 8,000             | 3,120             | 8,000             | 8,000             | -       |
| General Services                      | 20,931            | 116,167           | 112,450           | 103,035           | 103,035           | -       |
| Human Resources                       | 10,472            | 24,534            | 12,498            | 24,534            | 24,534            | -       |
| MapForsyth                            | 1,500             | 4,000             | 2,588             | 4,110             | 4,110             | -       |
| Airport                               | 9,458             | 39,697            | 39,597            | 34,637            | 34,637            | -       |
| Attorney                              | 4,214             | 12,000            | 5,277             | 11,500            | 11,500            | -       |
| Board of Elections                    | 25,613            | 10,805            | 135               | 9,810             | 9,810             | -       |
| Co. Commissioners & Mngr.             | 2,853             | 9,295             | 3,492             | 10,695            | 10,195            | -       |
| Register of Deeds                     | 1,513             | 3,650             | 1,550             | 3,650             | 3,650             | -       |
| Tax Administration                    | 29,873            | 66,555            | 25,465            | 51,035            | 51,035            | -       |
| Non-Departmental                      | 181,939           | 3,218,136         | 178,927           | 192,480           | 192,480           | -       |
| <b>Total Other Operating Costs</b>    | <b>10,849,085</b> | <b>16,506,639</b> | <b>14,280,256</b> | <b>13,363,111</b> | <b>13,318,341</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>             |                   |                   |                   |                   |                   |         |
| Behavioral Health Services            | -                 | 181,053           | -                 | -                 | -                 | -       |
| Public Health                         | -                 | -                 | 1,788,077         | 1,353,420         | 1,353,420         | -       |
| Youth Services                        | -                 | 1,325,352         | -                 | 1,207,608         | 925,352           | -       |
| NC Cooperative Extension              | -                 | 22,539            | 26,500            | 26,500            | 26,500            | -       |
| Library                               | -                 | 25,000            | -                 | -                 | -                 | -       |
| Airport                               | -                 | 1,315,841         | -                 | 1,181,778         | 36,055            | -       |
| Non-Departmental                      | -                 | 13,229,430        | -                 | 3,892,919         | 3,892,919         | -       |
| <b>Total Contingency</b>              | -                 | <b>16,099,215</b> | <b>1,814,577</b>  | <b>7,662,225</b>  | <b>6,234,246</b>  | -       |
| <b><u>PROPERTY</u></b>                |                   |                   |                   |                   |                   |         |
| Interagency Comm.                     | 41,619            | 43,000            | 43,000            | 80,000            | 46,000            | -       |
| Sheriff                               | 500,123           | 87,755            | 214,974           | 1,613,898         | 209,563           | -       |
| Emergency Services                    | 75,737            | 782,000           | 271,811           | 1,568,460         | 74,000            | -       |
| Environmental Assist & Protect        | 25,705            | 32,000            | 28,000            | 47,500            | 36,000            | -       |
| Public Health                         | 80,986            | -                 | 87,025            | 147,300           | 30,000            | -       |
| Social Services                       | -                 | 300,000           | 300,000           | -                 | -                 | -       |
| NC Cooperative Extension              | 27,250            | -                 | -                 | -                 | -                 | -       |
| Parks and Recreation                  | 108,662           | 747,500           | 746,427           | 626,000           | 90,000            | -       |
| MIS                                   | 89,530            | 91,000            | 91,000            | 648,000           | 91,000            | -       |
| Finance                               | 37,190            | -                 | 664,060           | 650,000           | 650,000           | -       |
| General Services                      | 569,902           | 88,750            | 732,032           | 68,700            | 52,800            | -       |
| Airport                               | 133,707           | 18,000            | 73,329            | -                 | -                 | -       |
| Board of Elections                    | 49,850            | -                 | -                 | -                 | -                 | -       |
| Co. Commissioners & Mngr.             | -                 | -                 | -                 | 255,320           | -                 | -       |
| Register of Deeds                     | -                 | 10,000            | 1,000             | 60,000            | 60,000            | -       |
| Tax Administration                    | 150,936           | -                 | -                 | -                 | -                 | -       |
| <b>Total Property</b>                 | <b>1,891,197</b>  | <b>2,200,005</b>  | <b>3,252,658</b>  | <b>5,765,178</b>  | <b>1,339,363</b>  | -       |

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

|  | FY 20-21           | FY 21-22           |                    | Request            | FY 22-23           |         |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------|
|  | Actual             | Original           | Estimate           |                    | Recommend          | Adopted |
| <b><u>PAYMENTS TO OTHER AGENCIES</u></b> |                    |                    |                    |                    |                    |         |
| Emergency Management                     | 381,048            | 445,110            | -                  | 480,180            | 480,180            | -       |
| Interagency Comm.                        | 31,880             | -                  | -                  | -                  | -                  | -       |
| Sheriff                                  | 497,527            | 605,200            | 636,704            | 679,170            | 679,170            | -       |
| Emergency Services                       | 251,842            | 229,800            | 241,442            | 238,964            | 238,964            | -       |
| Environmental Assist & Protect           | 183,009            | 213,480            | 100,000            | 12,000             | 12,000             | -       |
| Inspections                              | 372,556            | 546,570            | -                  | 615,550            | 615,550            | -       |
| Behavioral Health Services               | 1,917,686          | 2,200,633          | 966,187            | 1,651,645          | 1,198,679          | -       |
| Public Health                            | 89,180             | 94,915             | 94,915             | 94,915             | 94,915             | -       |
| Aging Services                           | 425,000            | 640,000            | 640,000            | 475,000            | 425,000            | -       |
| Youth Services                           | 1,036,747          | -                  | 971,352            | -                  | -                  | -       |
| NC Cooperative Extension                 | 63,385             | 74,800             | 74,800             | 75,200             | 75,200             | -       |
| FTCC                                     | 11,101,231         | 11,243,763         | -                  | 11,493,588         | 11,493,588         | -       |
| WSFCS                                    | 139,595,881        | 147,722,850        | 157,548,835        | 166,381,270        | 159,123,281        | -       |
| Housing                                  | 1,963,513          | 2,199,939          | 5,212,084          | 2,791,968          | 2,611,968          | -       |
| Planning                                 | 1,268,825          | 1,519,100          | -                  | 1,572,500          | 1,572,500          | -       |
| Purchasing                               | 138,096            | 139,900            | -                  | 152,040            | 152,040            | -       |
| Special Appropriations                   | 1,494,319          | 1,635,720          | 741,895            | 2,403,059          | 1,261,520          | -       |
| Non-Departmental                         | 366,735            | 595,000            | 825,000            | 620,000            | 620,000            | -       |
| <b>Total Payments T/O Ags.</b>           | <b>161,178,460</b> | <b>170,106,780</b> | <b>168,053,214</b> | <b>189,737,049</b> | <b>180,654,555</b> | -       |
| <b><u>OTHER FINANCING USES</u></b>       |                    |                    |                    |                    |                    |         |
| Interagency Comm.                        | 174,655            | -                  | 15,459             | 27,919             | 27,919             | -       |
| WSFCS                                    | 1,735,000          | 1,735,000          | 1,735,000          | 1,735,000          | 1,735,000          | -       |
| Housing                                  | 49,558             | 52,190             | -                  | 52,190             | 52,190             | -       |
| Non-Departmental                         | 86,312,277         | 76,202,784         | 76,202,784         | 1,850,000          | 1,850,000          | -       |
| <b>Total Other Financing Uses</b>        | <b>88,271,490</b>  | <b>77,989,974</b>  | <b>77,953,243</b>  | <b>3,665,109</b>   | <b>3,665,109</b>   | -       |
| <b><u>DEBT SERVICE</u></b>               |                    |                    |                    |                    |                    |         |
| Debt                                     | -                  | -                  | -                  | 80,423,223         | 80,423,223         | -       |
| Airport                                  | -                  | -                  | -                  | -                  | 1,223,603          | -       |
| Non-Departmental                         | -                  | -                  | -                  | -                  | -                  | -       |
| <b>Total Debt Service</b>                | -                  | -                  | -                  | <b>80,423,223</b>  | <b>81,646,826</b>  | -       |
| <b>TOTAL GENERAL FUND</b>                | <b>445,397,505</b> | <b>503,106,063</b> | <b>474,515,780</b> | <b>561,826,280</b> | <b>531,235,946</b> | -       |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

|                                      | FY 20-21           | FY 21-22           |                    | Request            | FY 22-23           | Adopted |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------|
|                                      | Actual             | Original           | Estimate           |                    | Recommend          |         |
| <b><u>TAXES</u></b>                  |                    |                    |                    |                    |                    |         |
| Non-Departmental                     | 382,983,175        | 382,528,454        | 397,074,540        | 430,578,066        | 400,525,486        | -       |
| <b>Total Taxes</b>                   | <b>382,983,175</b> | <b>382,528,454</b> | <b>397,074,540</b> | <b>430,578,066</b> | <b>400,525,486</b> | -       |
| <b><u>LICENSES &amp; PERMITS</u></b> |                    |                    |                    |                    |                    |         |
| Sheriff                              | 604,731            | 370,100            | 415,595            | 375,100            | 250,100            | -       |
| Emergency Services                   | 9,220              | 7,000              | 3,000              | 3,500              | 3,500              | -       |
| Environmental Assist & Protect       | 179,603            | 182,000            | 181,883            | 205,750            | 205,750            | -       |
| Public Health                        | 227,895            | 221,000            | 221,844            | 226,000            | 226,000            | -       |
| Register of Deeds                    | 54,900             | 65,000             | 62,500             | 65,000             | 65,000             | -       |
| Non-Departmental                     | 24,876             | 5,000              | 1,000              | 1,000              | 1,000              | -       |
| <b>Total Licenses &amp; Permits</b>  | <b>1,101,225</b>   | <b>850,100</b>     | <b>885,822</b>     | <b>876,350</b>     | <b>751,350</b>     | -       |
| <b><u>INTERGOVERNMENTAL</u></b>      |                    |                    |                    |                    |                    |         |
| Interagency Comm.                    | 293,467            | 329,380            | 294,840            | 330,000            | 330,000            | -       |
| Sheriff                              | 3,143,190          | 2,746,566          | 2,618,856          | 3,281,569          | 3,233,215          | -       |
| Emergency Services                   | 57,850             | 35,288             | 67,934             | 492,194            | 492,194            | -       |
| Court Services                       | 31,965             | -                  | -                  | -                  | -                  | -       |
| Environmental Assist & Protect       | 667,358            | 664,000            | 616,200            | 737,000            | 737,000            | -       |
| Inspections                          | -                  | 171,580            | -                  | -                  | -                  | -       |
| Behavioral Health Services           | 136,545            | 120,000            | 126,150            | 120,000            | 120,000            | -       |
| Public Health                        | 7,788,999          | 7,561,424          | 10,199,549         | 12,593,532         | 12,593,532         | -       |
| Social Services                      | 23,500,553         | 26,269,986         | 27,692,914         | 26,931,008         | 26,825,367         | -       |
| Youth Services                       | 933,191            | 940,852            | 940,852            | 940,852            | 940,852            | -       |
| NC Cooperative Extension             | 45,480             | 487,042            | 472,427            | 40,030             | 40,030             | -       |
| Library                              | 295,228            | 377,669            | 361,662            | 316,000            | 316,000            | -       |
| Parks and Recreation                 | 281,335            | 1,062,169          | 1,059,262          | 621,081            | 537,316            | -       |
| Housing                              | 31,502             | 51,000             | 204,502            | 817,502            | 817,502            | -       |
| General Services                     | 311,532            | 473,319            | 391,121            | 443,000            | 470,000            | -       |
| MapForsyth                           | 215,298            | 228,032            | 171,024            | 236,131            | 236,131            | -       |
| Board of Elections                   | 760,650            | 97,720             | -                  | -                  | -                  | -       |
| Non-Departmental                     | 5,860,444          | 2,310,000          | 6,543,330          | 6,876,118          | 6,876,118          | -       |
| <b>Total Intergovernmental</b>       | <b>44,354,587</b>  | <b>43,926,027</b>  | <b>51,760,623</b>  | <b>54,776,017</b>  | <b>54,565,257</b>  | -       |
| <b><u>CHARGES FOR SERVICES</u></b>   |                    |                    |                    |                    |                    |         |
| Interagency Comm.                    | 58,825             | 58,825             | 58,825             | 58,825             | 58,825             | -       |
| Sheriff                              | 4,310,198          | 5,527,384          | 6,134,601          | 5,909,260          | 5,909,260          | -       |
| Emergency Services                   | 9,326,060          | 9,857,814          | 9,581,980          | 10,631,075         | 10,631,075         | -       |
| Environmental Assist & Protect       | 1,855              | 1,750              | 1,512              | 1,750              | 1,750              | -       |
| Inspections                          | 655,854            | -                  | -                  | 508,520            | 508,520            | -       |
| Public Health                        | 1,213,669          | 878,212            | 1,009,855          | 1,155,494          | 1,060,781          | -       |
| Social Services                      | 290,551            | 404,200            | 248,227            | 421,300            | 421,300            | -       |
| NC Cooperative Extension             | 245                | 22,200             | 4,756              | 22,200             | 22,200             | -       |
| Library                              | 10,035             | 27,540             | 9,582              | 24,090             | 24,090             | -       |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

|   | FY 20-21          | FY 21-22          |                   | Request           | FY 22-23          | Adopted |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------|
|   | Actual            | Original          | Estimate          |                   | Recommend         |         |
| <b><u>CHARGES FOR SERVICES (Contd.)</u></b> |                   |                   |                   |                   |                   |         |
| Parks and Recreation                        | 3,884,972         | 3,931,670         | 4,189,616         | 4,370,575         | 4,371,375         | -       |
| Finance                                     | 163,082           | 234,400           | 249,888           | 255,500           | 255,500           | -       |
| General Services                            | 685               | 1,700             | 1,020             | 2,000             | 3,000             | -       |
| Register of Deeds                           | 5,532,399         | 4,804,204         | 6,021,352         | 5,324,204         | 5,324,204         | -       |
| Tax Administration                          | 927,959           | 849,197           | 483,709           | 1,122,691         | 1,122,691         | -       |
| Non-Departmental                            | 75                | 75                | 75                | 75                | 75                | -       |
| <b>Total Charges for Services</b>           | <b>26,376,464</b> | <b>26,599,171</b> | <b>27,994,998</b> | <b>29,807,559</b> | <b>29,714,646</b> | -       |
| <b><u>EARNINGS ON INVESTMENTS</u></b>       |                   |                   |                   |                   |                   |         |
| Register of Deeds                           | 3,867             | 25,000            | 1,500             | 1,500             | 1,500             | -       |
| Non-Departmental                            | 300,793           | 325,000           | 300,000           | 1,000,000         | 1,000,000         | -       |
| <b>Total Earnings on Invest.</b>            | <b>304,660</b>    | <b>350,000</b>    | <b>301,500</b>    | <b>1,001,500</b>  | <b>1,001,500</b>  | -       |
| <b><u>OTHER REVENUES</u></b>                |                   |                   |                   |                   |                   |         |
| Interagency Comm.                           | 115,639           | 36,590            | 37,835            | 63,950            | 63,950            | -       |
| Sheriff                                     | 663,389           | 526,090           | 575,297           | 523,590           | 522,590           | -       |
| Emergency Services                          | 279,639           | 1,627,309         | 2,821,800         | 1,733,353         | 1,733,353         | -       |
| Court Services                              | -                 | -                 | 100               | -                 | -                 | -       |
| Environmental Assist & Protect              | 201               | 300               | 3,700             | 300               | 300               | -       |
| Public Health                               | 2,416,832         | 3,505,048         | 3,274,799         | 3,613,330         | 3,502,485         | -       |
| Social Services                             | 581,317           | 304,600           | 257,431           | 332,975           | 332,975           | -       |
| Youth Services                              | 33,966            | -                 | 29,127            | -                 | -                 | -       |
| NC Cooperative Extension                    | 63,543            | 99,605            | 80,341            | 93,390            | 93,390            | -       |
| Library                                     | 35,992            | 74,245            | 63,602            | 78,765            | 78,765            | -       |
| Parks and Recreation                        | 402,504           | 467,770           | 518,335           | 551,465           | 551,429           | -       |
| Housing                                     | 32,904            | 30,374            | 47,711            | -                 | -                 | -       |
| MIS   | 1,119             | -                 | -                 | -                 | -                 | -       |
| Finance                                     | 3,182             | -                 | -                 | -                 | -                 | -       |
| General Services                            | 572,609           | 975,582           | 683,687           | 809,301           | 812,101           | -       |
| Human Resources                             | 20,000            | -                 | 2,073             | 6,400             | 6,400             | -       |
| MapForsyth                                  | 38                | -                 | 126               | -                 | -                 | -       |
| Airport                                     | 3,021,086         | 3,291,452         | 3,386,149         | 3,267,609         | 3,267,609         | -       |
| Attorney                                    | 93                | -                 | -                 | -                 | -                 | -       |
| Board of Elections                          | 50,011            | -                 | -                 | -                 | -                 | -       |
| Co. Commissioners & Mngr.                   | 4,713             | -                 | -                 | -                 | -                 | -       |
| Register of Deeds                           | 2,181             | 4,000             | 2,500             | 2,500             | 2,500             | -       |
| Tax Administration                          | 334,738           | 287,100           | 284,678           | 305,100           | 305,100           | -       |
| Non-Departmental                            | 194,258           | 770,500           | 539,304           | 770,000           | 770,000           | -       |
| <b>Total Other Revenues</b>                 | <b>8,829,954</b>  | <b>12,000,565</b> | <b>12,608,595</b> | <b>12,152,028</b> | <b>12,042,947</b> | -       |
| <b><u>OTHER FINANCING SOURCES</u></b>       |                   |                   |                   |                   |                   |         |
| Sheriff                                     | 215,874           | 183,374           | -                 | 261,780           | 261,780           | -       |
| Emergency Services                          | -                 | 456,280           | 60,000            | 456,280           | 456,280           | -       |
| General Services                            | 118,750           | -                 | -                 | -                 | -                 | -       |
| Non-Departmental                            | 5,996,895         | 20,868,559        | 9,199,137         | 12,821,430        | 12,821,430        | -       |
| <b>Total Otr Financing Sources</b>          | <b>6,331,519</b>  | <b>21,508,213</b> | <b>9,259,137</b>  | <b>13,539,490</b> | <b>13,539,490</b> | -       |

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

|                                    | FY 20-21                  | FY 21-22                  |                           | Request                   | FY 22-23                  | Adopted         |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------|
|                                    | Actual                    | Original                  | Estimate                  |                           | Recommend                 |                 |
| <b>FUND BALANCE</b>                |                           |                           |                           |                           |                           |                 |
| Debt Service                       | -                         | -                         | -                         | 3,029,300                 | 3,029,300                 | -               |
| Sheriff                            | -                         | 177,982                   | -                         | 104,438                   | 104,438                   | -               |
| Emergency Services                 | -                         | 102,000                   | -                         | -                         | -                         | -               |
| Court Services                     | -                         | -                         | -                         | 50,000                    | 50,000                    | -               |
| Behavioral Health Services         | -                         | -                         | -                         | 649,400                   | 649,400                   | -               |
| Public Health                      | -                         | 615,000                   | 8,500                     | 615,000                   | 615,000                   | -               |
| Social Services                    | -                         | 300,000                   | 300,000                   | -                         | -                         | -               |
| Youth Services                     | -                         | 400,000                   | -                         | -                         | -                         | -               |
| NC Cooperative Extension           | -                         | -                         | -                         | 4,000                     | 4,000                     | -               |
| Community and Economic Development | -                         | -                         | 2,423,771                 | -                         | -                         | -               |
| Register of Deeds                  | -                         | 149,619                   | -                         | 45,659                    | 45,659                    | -               |
| Non-Departmental                   | -                         | 10,563,397                | -                         | 14,597,473                | 14,597,473                | -               |
| <b>Total Fund Balance</b>          | -                         | <b>12,307,998</b>         | <b>2,732,271</b>          | <b>19,095,270</b>         | <b>19,095,270</b>         | -               |
| <br>                               |                           |                           |                           |                           |                           |                 |
| <b>TOTAL GENERAL FUND</b>          | <u><u>470,281,584</u></u> | <u><u>500,070,528</u></u> | <u><u>502,617,486</u></u> | <u><u>561,826,280</u></u> | <u><u>531,235,946</u></u> | <u><u>-</u></u> |



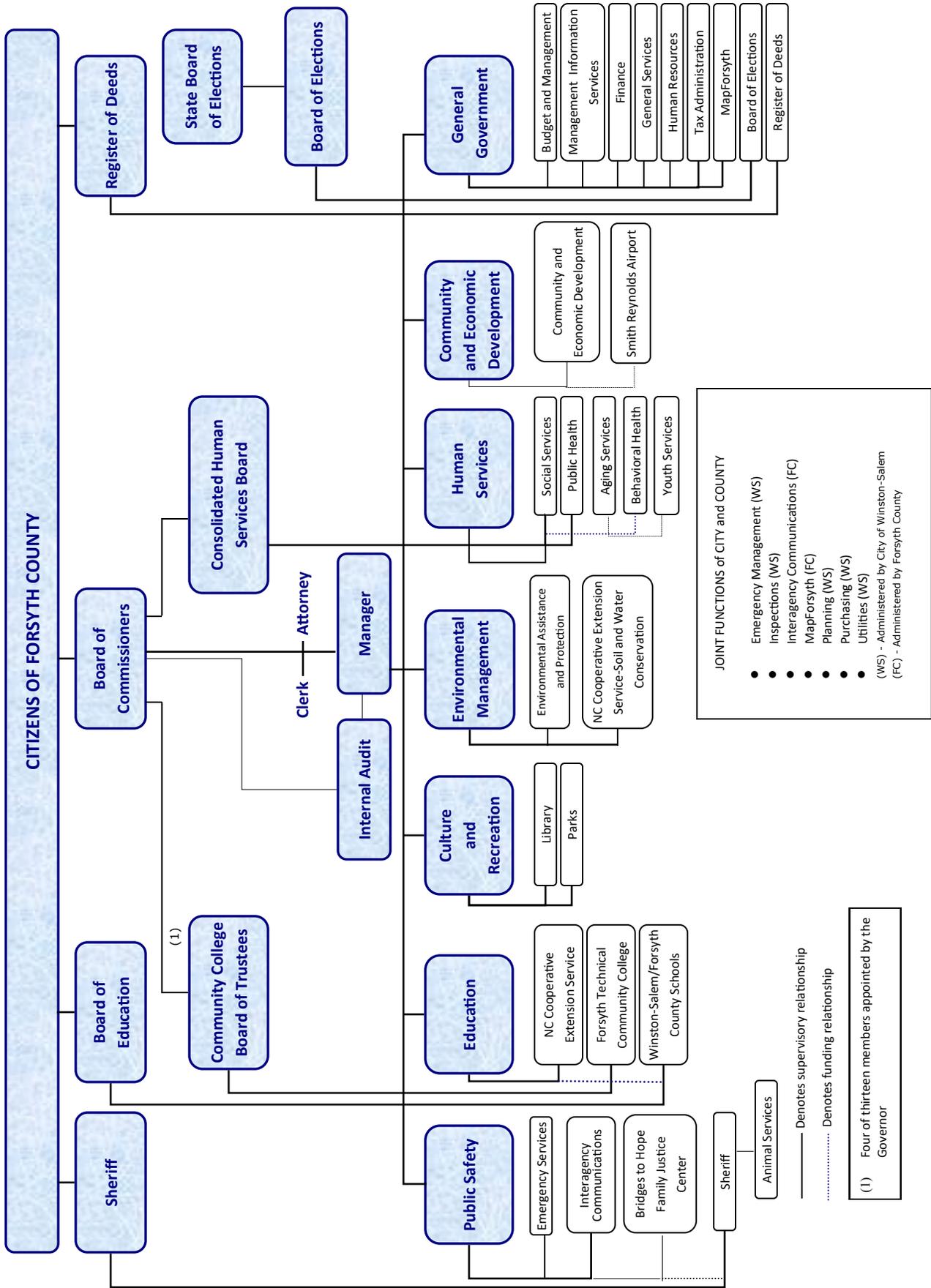
# General Fund Table of Contents

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 20-21   | FY 21-22   |            | FY 22-23   |            |          |
|--|------------|------------|------------|------------|------------|----------|
|  | 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   | 599        | 599        | 614        | 640        | 610        |          |
| Part   | 25         | 25         | 22         | 23         | 21         |          |
| <b>Emergency Services</b>                        |            |            |            |            |            |          |
| Full   | 237        | 250        | 247        | 280        | 259        |          |
| Part   | 14         | 14         | 17         | 14         | 14         |          |
| <b>Court Services</b>                            |            |            |            |            |            |          |
| Full   | 5          | 5          | 5          | 5          | 5          |          |
| Part   | 0          | 0          | 0          | 0          | 0          |          |
| <b>Total Service Area - Full</b>                 | <b>843</b> | <b>856</b> | <b>868</b> | <b>927</b> | <b>876</b> | <b>0</b> |
| <b>Total Service Area - Part</b>                 | <b>39</b>  | <b>39</b>  | <b>39</b>  | <b>37</b>  | <b>35</b>  | <b>0</b> |
| <b>Environmental Management</b>                  |            |            |            |            |            |          |
| <b>Environmental Assistance &amp; Protection</b> |            |            |            |            |            |          |
| Full   | 24         | 24         | 24         | 25         | 25         |          |
| 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>25</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>Behavioral Health Services</b>                |            |            |            |            |            |          |
| Full   | 0          | 0          | 1          | 8          | 8          |          |
| Part   | 0          | 0          | 0          | 0          | 0          |          |
| <b>Total Service Area - Full</b>                 | <b>0</b>   | <b>0</b>   | <b>1</b>   | <b>8</b>   | <b>8</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>Public Health</b>                             |            |            |            |            |            |          |
| Full   | 277        | 269        | 281        | 284        | 273        |          |
| Part   | 12         | 13         | 25         | 26         | 25         |          |
| <b>Total Service Area - Full</b>                 | <b>277</b> | <b>269</b> | <b>282</b> | <b>292</b> | <b>281</b> | <b>0</b> |
| <b>Total Service Area - Part</b>                 | <b>12</b>  | <b>13</b>  | <b>25</b>  | <b>26</b>  | <b>25</b>  | <b>0</b> |
| <b>Social Services</b>                           |            |            |            |            |            |          |
| <b>Health and Human Services</b>                 |            |            |            |            |            |          |
| Full   | 0          | 0          | 0          | 5          | 5          |          |
| Part   | 0          | 0          | 0          | 0          | 0          |          |

## PERSONNEL POSITIONS BY SERVICE AREA

|                                    | FY 20-21   | FY 21-22   |            | FY 22-23   |            | Adopted  |
|------------------------------------|------------|------------|------------|------------|------------|----------|
|                                    | Actual     | Budget     | Estimate   | Request    | Recommend  |          |
| <b>Social Services (continued)</b> |            |            |            |            |            |          |
| <b>Social Services</b>             |            |            |            |            |            |          |
| Full                               | 501        | 518        | 518        | 516        | 514        |          |
| Part                               | 0          | 0          | 0          | 0          | 0          |          |
| <b>Total Service Area - Full</b>   | <b>501</b> | <b>518</b> | <b>518</b> | <b>521</b> | <b>519</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> |

### Education

#### **N.C. Cooperative Extension Service**

|                                  |           |           |           |           |           |          |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| Full                             | 17        | 17        | 17        | 18        | 17        |          |
| Part                             | 2         | 2         | 2         | 2         | 2         |          |
| <b>Total Service Area - Full</b> | <b>17</b> | <b>17</b> | <b>17</b> | <b>18</b> | <b>17</b> | <b>0</b> |
| <b>Total Service Area - Part</b> | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>2</b>  | <b>0</b> |

### Culture & Recreation

#### **Library**

|                                  |            |            |            |            |            |          |
|----------------------------------|------------|------------|------------|------------|------------|----------|
| Full                             | 90         | 91         | 91         | 99         | 91         |          |
| Part                             | 46         | 46         | 46         | 46         | 46         |          |
| <b>Parks &amp; Recreation</b>    |            |            |            |            |            |          |
| Full                             | 69         | 66         | 66         | 66         | 66         |          |
| Part                             | 126        | 119        | 119        | 119        | 119        |          |
| <b>Total Service Area - Full</b> | <b>159</b> | <b>157</b> | <b>157</b> | <b>165</b> | <b>157</b> | <b>0</b> |
| <b>Total Service Area - Part</b> | <b>172</b> | <b>165</b> | <b>165</b> | <b>165</b> | <b>165</b> | <b>0</b> |

### Community & Economic Development

#### **Community and Economic Development**

|                                  |           |           |           |           |           |          |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|----------|
| Full                             | 8         | 9         | 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>19</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> |

### Administration & Support

#### **Budget & Management**

|      |   |   |   |   |   |  |
|------|---|---|---|---|---|--|
| Full | 6 | 6 | 7 | 7 | 7 |  |
| Part | 0 | 0 | 0 | 0 | 0 |  |

## PERSONNEL POSITIONS BY SERVICE AREA

|   | FY 20-21     | FY 21-22     |              | FY 22-23     |              |          |
|---|--------------|--------------|--------------|--------------|--------------|----------|
|   | Actual       | Budget       | Estimate     | Request      | Recommend    |          |
| <b>Administration &amp; Support (continued)</b> |              |              |              |              |              |          |
| <b>Management Information Services</b>          |              |              |              |              |              |          |
| Full  | 40           | 39           | 39           | 37           | 37           |          |
| Part  | 0            | 0            | 0            | 0            | 0            |          |
| <b>Finance</b>                                  |              |              |              |              |              |          |
| Full  | 23           | 23           | 24           | 24           | 24           |          |
| Part  | 0            | 0            | 0            | 0            | 0            |          |
| <b>General Services</b>                         |              |              |              |              |              |          |
| Full  | 116          | 116          | 116          | 117          | 116          |          |
| Part  | 1            | 1            | 1            | 1            | 1            |          |
| <b>Human Resources</b>                          |              |              |              |              |              |          |
| Full  | 12           | 12           | 12           | 12           | 12           |          |
| Part  | 0            | 0            | 4            | 4            | 4            |          |
| <b>MapForsyth</b>                               |              |              |              |              |              |          |
| Full  | 7            | 7            | 7            | 9            | 9            |          |
| Part  | 0            | 0            | 0            | 0            | 0            |          |
| <b>Attorney</b>                                 |              |              |              |              |              |          |
| Full  | 15           | 15           | 15           | 15           | 15           |          |
| Part  | 0            | 0            | 0            | 0            | 0            |          |
| <b>County Commissioners &amp; Manager</b>       |              |              |              |              |              |          |
| Full  | 6            | 6            | 6            | 8            | 8            |          |
| Part  | 0            | 2            | 2            | 2            | 2            |          |
| <b>Total Service Area - Full</b>                | <b>225</b>   | <b>224</b>   | <b>226</b>   | <b>229</b>   | <b>228</b>   | <b>0</b> |
| <b>Total Service Area - Part</b>                | <b>1</b>     | <b>3</b>     | <b>7</b>     | <b>7</b>     | <b>7</b>     | <b>0</b> |
| <b>General Government</b>                       |              |              |              |              |              |          |
| <b>Board of Elections</b>                       |              |              |              |              |              |          |
| Full  | 10           | 10           | 10           | 10           | 10           |          |
| Part  | 28           | 28           | 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           | 76           | 73           |          |
| Part  | 1            | 1            | 1            | 1            | 1            |          |
| <b>Total Service Area - Full</b>                | <b>103</b>   | <b>103</b>   | <b>103</b>   | <b>106</b>   | <b>103</b>   | <b>-</b> |
| <b>Total Service Area - Part</b>                | <b>31</b>    | <b>31</b>    | <b>31</b>    | <b>31</b>    | <b>31</b>    | <b>-</b> |
| <b>Grand Total</b>                              |              |              |              |              |              |          |
| <b>Full-Time Positions</b>                      | <b>2,167</b> | <b>2,187</b> | <b>2,213</b> | <b>2,301</b> | <b>2,224</b> | <b>-</b> |
| <b>Part-Time Positions</b>                      | <b>259</b>   | <b>255</b>   | <b>271</b>   | <b>270</b>   | <b>267</b>   | <b>-</b> |

## PERSONNEL POSITIONS BY SERVICE AREA

|   | FY 20-21<br>Actual  | FY 21-22<br>Budget | Estimate | FY 22-23<br>Request | Recommend | Adopted |
|---|---|--------------------|----------|---------------------|-----------|---------|
| <b>Departmental Changes:</b>            |   |                    |          |                     |           |         |
| Sheriff                                 |   |                    |          |                     |           |         |
|   | <p>The Sheriff's Office reclassified three part-time positions in FY22 to a full-time position for a Domestic Violence Investigator. Additionally, WSFCS requested an additional five full-time School Resource Officers during FY22. The Sheriff's Office received nine full-time positions as part of its Juvenile Investigation and Intervention Team through the County's American Rescue Plan Act funding. For FY23, WSFCS has reduced the number of School Resource Officers by three full-time positions. One full-time and one part-time position are being eliminated in FY23 with the elimination of the Pet Licensing program. The Sheriff's Office has requested an additional 26 full-time positions and one part-time position as part of their 13 Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget.</p> |                    |          |                     |           |         |
| Emergency Services                      |   |                    |          |                     |           |         |
|   | <p>Emergency Services requires 8 new full-time positions as part of the department's assuming responsibility for dispatch of Winston-Salem Fire Department calls. These positions will be paid for 100% by the City of Winston-Salem in FY23 and the County will begin assuming the cost of the positions in FY24 with the full cost of the positions being funded by the County in FY28. Emergency Services requested an additional 21 full-time positions as part of their seven Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget.</p>   |                    |          |                     |           |         |
| Environmental Assistance and Protection |   |                    |          |                     |           |         |
|   | <p>One full-time position is being added to EAP in FY23 for the Air Awareness program and this position is 100% funded through grant dollars.</p>   |                    |          |                     |           |         |
| Behavioral Health Services              |   |                    |          |                     |           |         |
|   | <p>A new full-time Behavioral Health Services Director position was created toward the end of FY22. Additionally, the Stepping Up program is shifting to Behavioral Health Services in FY23.</p>  |                    |          |                     |           |         |
| Public Health                           |   |                    |          |                     |           |         |
|   | <p>Public Health has requested an additional 10 full-time positions and one part-time position as part of their five Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget. The Stepping Up program has shifted to Behavioral Health Services in the FY23 Recommended Budget, shifting seven full-time positions out of the Public Health budget. Lastly, one full-time position has shifted to the new Health and Human Services Department.</p>   |                    |          |                     |           |         |
| Social Services                         |   |                    |          |                     |           |         |
|   | <p>DSS has requested an additional two full-time positions as part of their three Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget. Additionally, four positions have shifted to the new Health and Human Services Department in FY23.</p>   |                    |          |                     |           |         |
| NC Cooperative Extension                |   |                    |          |                     |           |         |
|   | <p>NC Cooperative Extension has requested one part-time position as part of an Alternate Service Level request. This position is not included in the FY23 Recommended Budget.</p>   |                    |          |                     |           |         |
| Library                                 |   |                    |          |                     |           |         |
|   | <p>The Library has requested an additional 8 full-time positions as part of their three Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget.</p>  |                    |          |                     |           |         |
| Community and Economic Development      |   |                    |          |                     |           |         |
|   | <p>The American Rescue Plan Act Administrator position that was created in the FY22 budget has shifted to Budget and Management for FY23.</p>   |                    |          |                     |           |         |

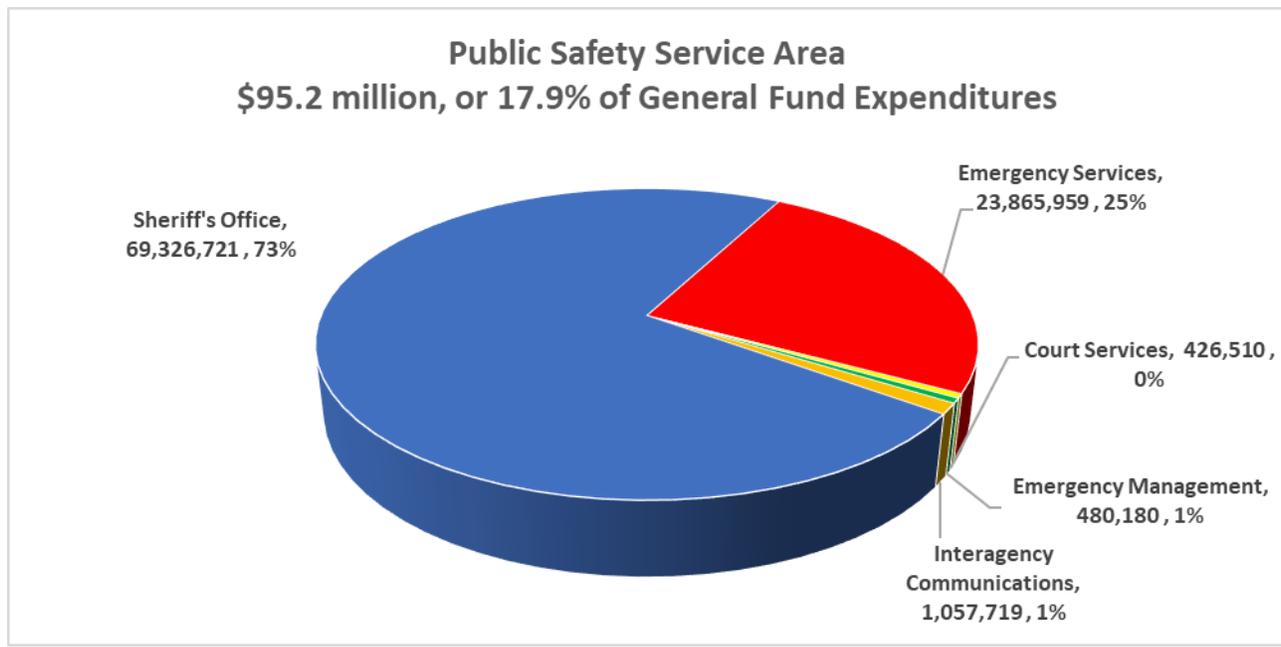
## PERSONNEL POSITIONS BY SERVICE AREA

|   | FY 20-21  | FY 21-22 |          | FY 22-23 |           |         |
|---|---|----------|----------|----------|-----------|---------|
|   | Actual  | Budget   | Estimate | Request  | Recommend | Adopted |
| <b>Departmental Changes (continued):</b>  |   |          |          |          |           |         |
| Budget and Management                     | The American Rescue Plan Act Administrator position that was created in the FY22 budget has shifted to Budget and Management for FY23.  |          |          |          |           |         |
| MIS                                       | Two positions from MIS are shifting to MapForsyth in the FY23 Recommended Budget.   |          |          |          |           |         |
| Finance                                   | A Compliance Analyst, funded through the American Rescue Plan Act, was added in FY22. Additionally, due to work associated with the ERP, two positions were created. Two Internal Audit positions are shifting from Finance to the County Commissioners and Manager's Office in FY23. |          |          |          |           |         |
| General Services                          | General Services has requested an additional full-time position as part of an Alternate Service Level request. This position is not included in the FY23 Recommended Budget.  |          |          |          |           |         |
| Human Resources                           | HR has requested an additional two full-time positions as part of two Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget.  |          |          |          |           |         |
| MapForsyth                                | As mentioned above, two positions are shifting from MIS to MapForsyth in the FY23 Recommended Budget.   |          |          |          |           |         |
| County Commissioners and Manager's Office | As mentioned above, two Internal Audit positions are shifting from Finance to the County Commissioners and Manager's Office in FY23.  |          |          |          |           |         |
| Tax                                       | Tax has requested an additional three full-time positions as part of two Alternate Service Level requests. These positions are not included in the FY23 Recommended Budget.   |          |          |          |           |         |



# 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

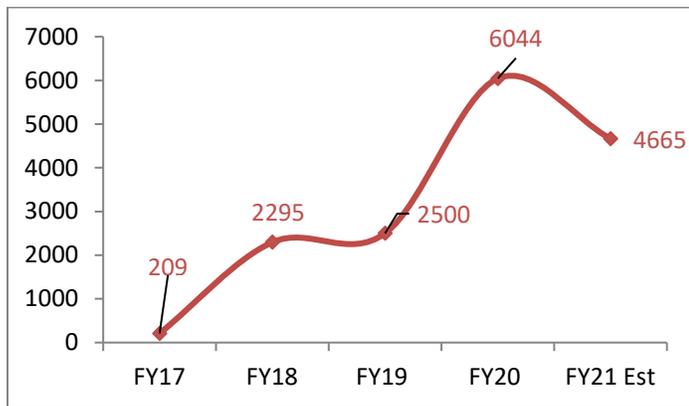
National Incident Management System (NIMS) for municipal and county emergency response and recovery.

*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.

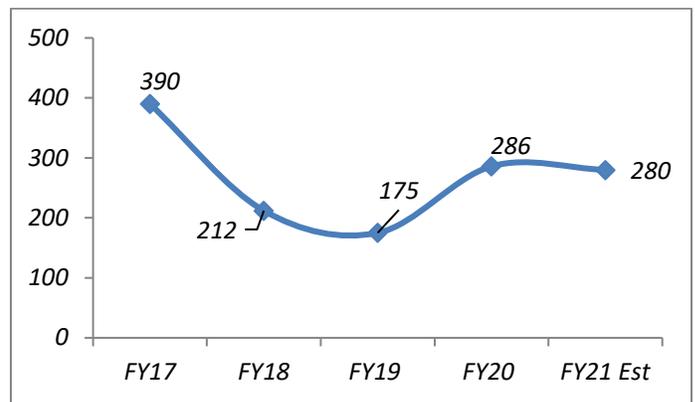
**Emergency Management is a joint City/County agency administered by the City of Winston-Salem. For more information, please visit:**

<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 20-21       | FY 21-22       |                | FY 22-23       |                |          |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------|
|                           | Actual         | Original       | Estimate       | Request        | Recommend      |          |
| Emergency Management      | 285,905        | 309,480        | 309,480        | 321,530        | 321,530        | -        |
| Hazmat Response           | 131,679        | 135,630        | 135,630        | 158,650        | 158,650        | -        |
| <b>Total County Share</b> | <b>417,584</b> | <b>445,110</b> | <b>445,110</b> | <b>480,180</b> | <b>480,180</b> | <b>-</b> |



MINI-BUSCO

# 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:**

- Continue to maintain existing system operation until cutover to new system occurs.
- Select vendor and award contract for a new radio system and migrate to new system.
- Develop plan to create a comprehensive internal technical/service/maintenance staff to support new radio system moving into the future.

**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:**

- Make necessary repairs to system support equipment.
- Repair subscriber equipment "as needed".

- Continue to prove responsive to system user's issues.
- Work with third party providers to ensure timely resolution of system problems.
- Procurement of spare parts needed to keep the system running.
- Negotiate with bidders to obtain the best new system for the least cost.
- Communicate with each city and county radio system user group/agency on exact types and quantities of subscriber equipment needed.
- Work with awarded bidder to review and finalize new system design.
- Maintain constant dialog with radio system users on project status/progress.
- Attend training offered by new system vendor during implementation to establish system support needs.
- Secure funding for additional staff to include new system training, needed 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 via already established job reclassification measures in order to remain competitive and attract the best talent in the industry of radio communications.
- Define desired educational levels and prior experience for prospective employees to ensure selection of competent personnel with good working ethics and a spirit of cooperation.

**Budget Highlights:** The FY23 Recommended Budget reflects an increase of \$34,923 or 3.4% in expenditures over the FY22 Adopted Budget and an increase of \$27,980 or 6.6% in revenue over the FY22 Adopted Budget. These changes result in an increase of \$6,943 or 1.2% in net County dollars for FY23. The primary driver of this budget is Other Financing Uses, which accounts for the transfer of project salaries to the 2020 Radio System Upgrade CPO.

**PROGRAM SUMMARY**

|                            | FY 20-21<br>Actual    | FY 21-22<br>Original    | Estimate                | Request                 | FY 22-23<br>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 20-21<br>Actual      | FY 21-22<br>Original    | Estimate              | Request                 | FY 22-23<br>Recommend   | Adopted |
|--------------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|---------|
| <b>Expenditures</b>            |                         |                         |                       |                         |                         |         |
| <b>Personal Services</b>       |                         |                         |                       |                         |                         |         |
| Salaries & Wages               | 126,490                 | 128,371                 | 134,250               | 138,514                 | 138,514                 | -       |
| Other                          | 256                     | 312                     | 310                   | 312                     | 312                     | -       |
| Employee Benefits              | 47,169                  | 56,385                  | 51,166                | 53,212                  | 53,212                  | -       |
| <b>Total Personal Services</b> | <b>173,915</b>          | <b>185,068</b>          | <b>185,726</b>        | <b>192,038</b>          | <b>192,038</b>          | -       |
| <b>Operating Expenditures</b>  |                         |                         |                       |                         |                         |         |
| Maintenance Service            | 517,045                 | 601,762                 | 587,058               | 602,762                 | 597,762                 | -       |
| Rent                           | 68,377                  | 70,766                  | 70,100                | 72,700                  | 72,700                  | -       |
| Construction Services          | 20,129                  | -                       | -                     | -                       | -                       | -       |
| Other Purchased Services       | 15,234                  | 18,800                  | 17,430                | 21,100                  | 21,100                  | -       |
| Training & Conference          | -                       | 2,400                   | 400                   | 4,100                   | 3,700                   | -       |
| General Supplies               | 28,848                  | 39,000                  | 27,390                | 40,200                  | 35,200                  | -       |
| Energy                         | 32,397                  | 41,000                  | 34,200                | 42,000                  | 42,000                  | -       |
| Operating Supplies             | 2,224                   | 9,000                   | 1,902                 | 9,000                   | 9,000                   | -       |
| Other Operating Supplies       | 2,340                   | 12,000                  | 12,190                | 10,300                  | 10,300                  | -       |
| Payments to Other Agencies     | 31,880                  | -                       | -                     | -                       | -                       | -       |
| Other Financing Uses           | 174,655                 | -                       | 15,459                | 27,919                  | 27,919                  | -       |
| <b>Total Operating Exps.</b>   | <b>893,129</b>          | <b>794,728</b>          | <b>766,129</b>        | <b>830,081</b>          | <b>819,681</b>          | -       |
| <b>Capital Outlay</b>          | <b>41,619</b>           | <b>43,000</b>           | <b>43,000</b>         | <b>80,000</b>           | <b>46,000</b>           | -       |
| <b>TOTAL EXPENDITURES</b>      | <b><u>1,108,663</u></b> | <b><u>1,022,796</u></b> | <b><u>994,855</u></b> | <b><u>1,102,119</u></b> | <b><u>1,057,719</u></b> | -       |
| Cost-sharing Expenses          | 18,769                  | 24,747                  | -                     | 19,773                  | 19,773                  | -       |
| <b>REVENUES</b>                | <b><u>467,931</u></b>   | <b><u>424,795</u></b>   | <b><u>391,500</u></b> | <b><u>452,775</u></b>   | <b><u>452,775</u></b>   | -       |
| POSITIONS(FY/PT)               | 2/0                     | 2/0                     | 2/0                   | 2/0                     | 2/0                     |         |

# SHERIFF'S OFFICE

**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:**

*Administrative Support/Support Services Bureau* – includes special teams such as SWAT, tactical/high risk apprehension team, highway interdiction team and representation on Federal task forces such as the FBI, ATF, Homeland Security, U.S. Marshalls and DEA. Also includes narcotics, professional standards, internal affairs, training, human resources and public affairs. Support Services executes court orders, serves papers and eviction notices, and collects judgments countywide. Also includes agency leadership, permitting, 911 communications, information technology, fiscal management (financial and purchasing) and facilities maintenance.

*Enforcement Bureau* - provides patrol, investigation and real-time intelligence services to all of Forsyth County except Winston-Salem and Kernersville. The program also includes school resource officers for all of Forsyth County except Kernersville, court security at the Forsyth County Hall of Justice, animal services, sex offender registry, community outreach and victim services.

*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.

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

*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.

**Current Initiatives:**

*Administrative Support/Support Services Bureau*

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

*Enforcement Bureau*

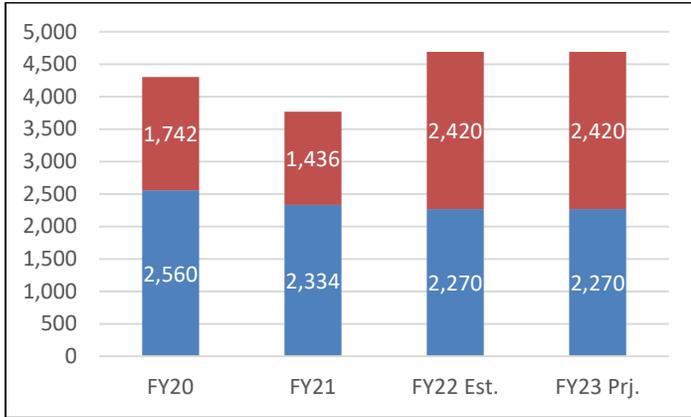
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expand intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress juvenile violence in the County (linked with SRO program)
- Continue 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.
- 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*

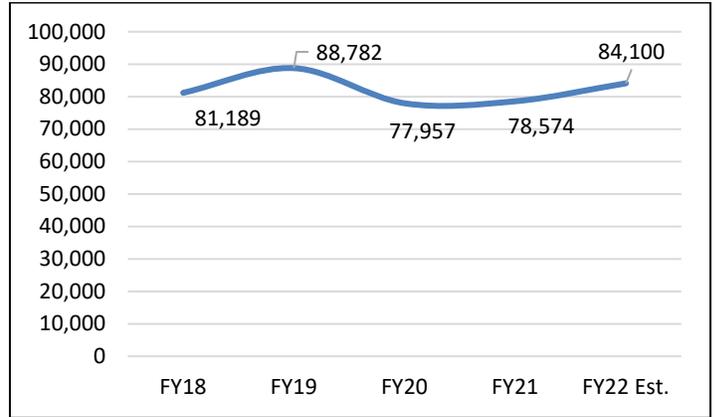
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.
- Improve conditions for individuals detained at the Detention Center.

# SHERIFF'S OFFICE

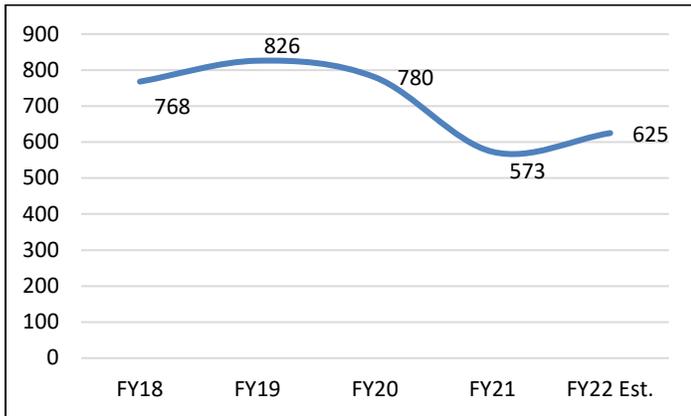
## Performance Measures:



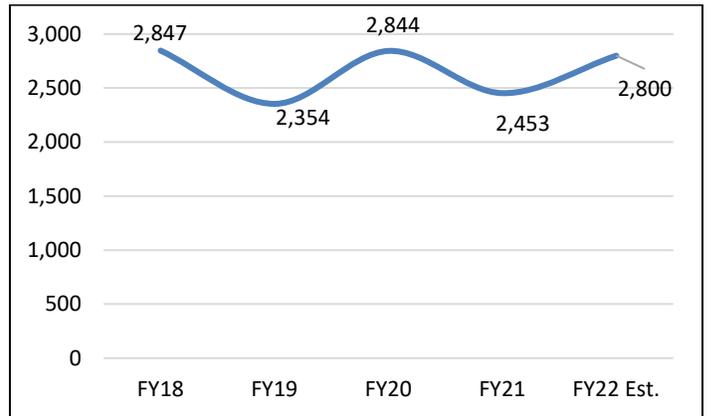
**Crimes Against Property (blue)/Crimes Against Persons (red)**



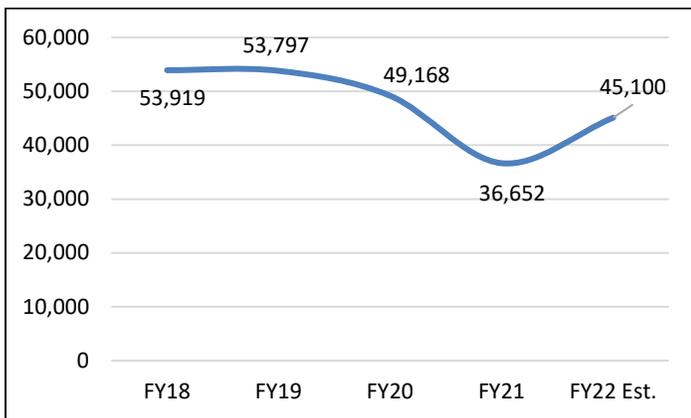
**Patrol - Field Service Calls for Service**



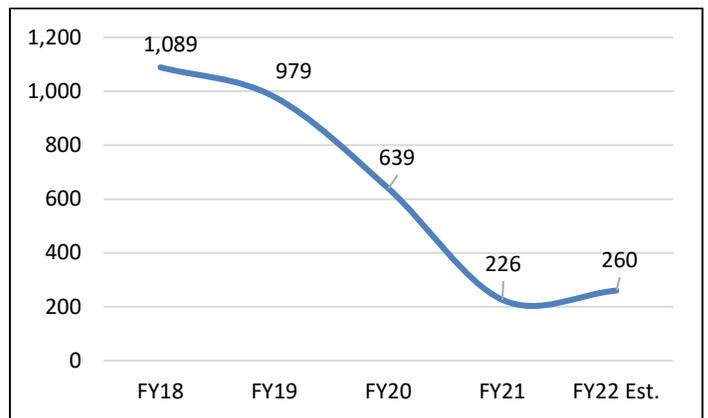
**Detention - Average Daily Inmate Population**



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



**Judicial - # of Legal Processes Served**



**Animal Services - Citations Issued**

**Budget Highlights:** The FY23 Recommended Budget reflects an increase of \$5,217,980 in expenditures over the FY22 Adopted Budget and an increase of \$749,887 in revenues over the FY22 Adopted Budget. These changes result in a \$4,468,093 increase in net County dollars for FY23. Drivers of the change in expenditures are an increase in salaries due to a Board of Commissioner approved 5% increase for all County Employees, an increase to the Jail Medical Contract, an increase to the Axon contract for body-worn cameras, and increases to Clemmons and Lewisville for additional deputies. Drivers of the change in revenues are increases from town contracts and from school revenue due to an increased number of school resource officers in FY23, plus decreases in animal licensing revenue due to the fee ending in FY23.

# SHERIFF'S OFFICE

## PROGRAM SUMMARY

|                           | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          |                 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
|                           | Actual                   | Original                 | Estimate                 | Request                  | Recommend                | Adopted         |
| Admin/Support Bureau      | 5,324,332                | 6,930,920                | 6,559,537                | 8,380,660                | 7,294,930                | -               |
| Law Enforcement           | 16,931,754               | 21,482,196               | 22,927,163               | 26,614,832               | 24,029,866               | -               |
| Animal Services           | 1,880,066                | 2,387,432                | 2,442,683                | 2,861,640                | 2,435,015                | -               |
| Detention                 | 29,619,733               | 33,027,651               | 30,712,938               | 39,911,839               | 35,289,276               | -               |
| DEA Forfeiture Purchasing | 112,248                  | 125,000                  | 166,108                  | 116,000                  | 116,000                  | -               |
| Governor's Highway Safety | 130,264                  | 155,242                  | 220,820                  | 163,094                  | 161,634                  | -               |
| <b>Total</b>              | <b><u>53,998,397</u></b> | <b><u>64,108,441</u></b> | <b><u>63,029,249</u></b> | <b><u>78,048,065</u></b> | <b><u>69,326,721</u></b> | <b><u>-</u></b> |

|  | FY 20-21 | FY 21-22 |          | FY 22-23 |           |         |
|--|----------|----------|----------|----------|-----------|---------|
|  | Actual   | Original | Estimate | Request  | Recommend | Adopted |

## EXPENDITURES

### Personal Services

|                                |                          |                          |                          |                          |                          |                 |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
| Salaries & Wages               | 27,705,106               | 32,011,166               | 31,628,900               | 37,295,374               | 33,063,541               | -               |
| Employee Benefits              | 12,776,399               | 15,284,231               | 14,162,569               | 17,733,635               | 16,605,642               | -               |
| <b>Total Personal Services</b> | <b><u>40,481,505</u></b> | <b><u>47,295,397</u></b> | <b><u>45,791,469</u></b> | <b><u>55,029,009</u></b> | <b><u>49,669,183</u></b> | <b><u>-</u></b> |

### Operating Expenditures

|                              |                          |                          |                          |                          |                          |                 |
|------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
| Professional Fees            | 5,641,117                | 7,026,669                | 6,887,036                | 7,550,223                | 7,535,873                | -               |
| Maintenance Service          | 184,371                  | 318,133                  | 333,765                  | 457,801                  | 330,126                  | -               |
| Rent                         | 9,122                    | 24,120                   | 24,410                   | 18,670                   | 17,870                   | -               |
| Utility Services             | 227,597                  | 323,300                  | 318,049                  | 349,048                  | 333,880                  | -               |
| Other Purchased Services     | 3,743,046                | 4,412,301                | 4,609,044                | 6,990,030                | 6,481,643                | -               |
| Training & Conference        | 77,654                   | 177,932                  | 201,608                  | 423,218                  | 196,821                  | -               |
| General Supplies             | 904,004                  | 1,723,940                | 1,651,750                | 2,513,003                | 1,741,655                | -               |
| Energy                       | 525,537                  | 668,410                  | 655,041                  | 737,829                  | 671,590                  | -               |
| Operating Supplies           | 448,223                  | 627,743                  | 860,007                  | 887,280                  | 693,111                  | -               |
| Other Operating Costs        | 758,661                  | 817,541                  | 845,392                  | 798,886                  | 766,236                  | -               |
| <b>Total Operating Exps.</b> | <b><u>12,519,332</u></b> | <b><u>16,120,089</u></b> | <b><u>16,386,102</u></b> | <b><u>20,725,988</u></b> | <b><u>18,768,805</u></b> | <b><u>-</u></b> |

|                       |                       |                      |                       |                         |                       |                 |
|-----------------------|-----------------------|----------------------|-----------------------|-------------------------|-----------------------|-----------------|
| <b>Capital Outlay</b> | <b><u>500,123</u></b> | <b><u>87,755</u></b> | <b><u>214,974</u></b> | <b><u>1,613,898</u></b> | <b><u>209,563</u></b> | <b><u>-</u></b> |
|-----------------------|-----------------------|----------------------|-----------------------|-------------------------|-----------------------|-----------------|

|                              |                       |                       |                       |                       |                       |                 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| <b>Payments T/O Agencies</b> | <b><u>497,527</u></b> | <b><u>605,200</u></b> | <b><u>636,704</u></b> | <b><u>679,170</u></b> | <b><u>679,170</u></b> | <b><u>-</u></b> |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|

|                    |   |   |   |   |   |   |
|--------------------|---|---|---|---|---|---|
| <b>Contingency</b> | - | - | - | - | - | - |
|--------------------|---|---|---|---|---|---|

|                           |                          |                          |                          |                          |                          |                 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
| <b>TOTAL EXPENDITURES</b> | <b><u>53,998,487</u></b> | <b><u>64,108,441</u></b> | <b><u>63,029,249</u></b> | <b><u>78,048,065</u></b> | <b><u>69,326,721</u></b> | <b><u>-</u></b> |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|

|                       |           |           |         |           |           |   |
|-----------------------|-----------|-----------|---------|-----------|-----------|---|
| Cost-Sharing Expenses | 2,547,682 | 3,048,920 | 156,504 | 3,024,089 | 3,024,089 | - |
| Contra-Expenses       | (38,010)  | (70,000)  | -       | (52,440)  | (52,440)  | - |

|                 |                         |                         |                         |                          |                          |                 |
|-----------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-----------------|
| <b>REVENUES</b> | <b><u>8,937,382</u></b> | <b><u>9,531,496</u></b> | <b><u>9,744,349</u></b> | <b><u>10,455,737</u></b> | <b><u>10,281,383</u></b> | <b><u>-</u></b> |
|-----------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|-----------------|

|                   |        |        |        |        |        |   |
|-------------------|--------|--------|--------|--------|--------|---|
| POSITIONS (FT/PT) | 601/25 | 599/25 | 614/22 | 639/24 | 610/21 | - |
|-------------------|--------|--------|--------|--------|--------|---|

# SHERIFF'S OFFICE

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

|  | FY 20-21                | FY 21-22  |                         | Request                 | FY 22-23                | Adopted |
|--|-------------------------|---|-------------------------|-------------------------|-------------------------|---------|
|  | Actual                  | Original  | Estimate                |                         | Recommend               |         |
| <b><u>EXPENDITURES - Support Services Bureau Plus DEA Forfeiture</u></b> |                         |   |                         |                         |                         |         |
| <i>Personal Services</i>   |                         |   |                         |                         |                         |         |
| Salaries & Wages   | 1,862,011               | 2,351,417   | 2,081,915               | 2,637,675               | 2,461,731               | -       |
| Employee Benefits  | 843,449                 | 1,116,722   | 916,455                 | 1,213,145               | 1,163,136               | -       |
|  |                         | <i>Longevity for entire Sheriff's Department included in Administration</i> |                         |                         |                         |         |
| <b>Total Personal Services</b>   | <b>2,705,460</b>        | <b>3,468,139</b>  | <b>2,998,370</b>        | <b>3,850,820</b>        | <b>3,624,867</b>        | -       |
| <i>Operating Expenditures</i>  |                         |   |                         |                         |                         |         |
| Professional Fees  | 73,582                  | 135,000   | 132,300                 | 117,000                 | 117,000                 | -       |
|  |                         | <i>Fitness test/drug/medical exams for new hires, polygraph contract</i>    |                         |                         |                         |         |
| Maintenance Service  | 54,258                  | 132,000   | 133,408                 | 222,107                 | 132,000                 | -       |
|  |                         | <i>Software and hardware support on various systems, Const. Services</i>    |                         |                         |                         |         |
| Rent   | 9,122                   | 15,450  | 15,943                  | 10,000                  | 9,200                   | -       |
|  |                         | <i>Space Rental for 911 Challenge and Recruitment Initiatives</i>           |                         |                         |                         |         |
| Utility Services   | 322                     | 300   | 294                     | 400                     | 400                     | -       |
| Other Purchased Services   | 1,579,861               | 1,765,400   | 1,810,106               | 2,091,554               | 1,985,059               | -       |
|  |                         | <i>Insurance premiums, OSSI System maintenance</i>                          |                         |                         |                         |         |
| Training & Conference  | 2,878                   | 28,896  | 28,318                  | 53,364                  | 38,818                  | -       |
|  |                         | <i>Specialty training, recertifications, state mandated training</i>        |                         |                         |                         |         |
| General Supplies   | 336,140                 | 760,155   | 610,812                 | 857,244                 | 761,530                 | -       |
|  |                         | <i>Specialty equipment, uniforms and computer replacements</i>              |                         |                         |                         |         |
| Energy   | 1,615                   | 1,980   | 1,940                   | 2,100                   | 2,100                   | -       |
|  |                         | <i>Natural gas and electricity costs at Administration Bldg</i>             |                         |                         |                         |         |
| Operating Supplies   | 121,627                 | 123,145   | 241,600                 | 176,315                 | 136,115                 | -       |
|  |                         | <i>Training supplies, safety supplies, office supplies</i>                  |                         |                         |                         |         |
| Other Operating Costs  | 325,274                 | 349,455   | 347,659                 | 357,756                 | 348,841                 | -       |
|  |                         | <i>Insurance claims, memberships and dues</i>                               |                         |                         |                         |         |
| <b>Total Operating Exps.</b>   | <b>2,504,679</b>        | <b>3,311,781</b>  | <b>3,322,380</b>        | <b>3,887,840</b>        | <b>3,531,063</b>        | -       |
| <b>Capital Outlay</b>  | <b>66,773</b>           | <b>41,000</b>   | <b>87,379</b>           | <b>526,000</b>          | <b>23,000</b>           | -       |
| <b>Aid to Other Governments</b>  | <b>47,420</b>           | <b>110,000</b>  | <b>151,408</b>          | <b>116,000</b>          | <b>116,000</b>          | -       |
| <b>TOTAL EXPENDITURES</b>  | <b><u>5,324,332</u></b> | <b><u>6,930,920</u></b>   | <b><u>6,559,537</u></b> | <b><u>8,380,660</u></b> | <b><u>7,294,930</u></b> | -       |
| Cost-Sharing Expenses  | 22,055                  | 16,614  | -                       | 19,297                  | 19,297                  | -       |
| <b>REVENUES</b>  | <b><u>117,561</u></b>   | <b><u>117,000</u></b>   | <b><u>4,919</u></b>     | <b><u>122,000</u></b>   | <b><u>121,000</u></b>   | -       |
| POSITIONS (FT/PT)  | 33/2                    | 33/2  | 33/2                    | 31/4                    | 30/3                    |         |

# SHERIFF'S OFFICE

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

|  | FY 20-21                 | FY 21-22                 |                          |                          | FY 22-23                 |  |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
|  | Actual                   | Original                 | Estimate                 | Request                  | Recommend                | Adopted  |
| <b>EXPENDITURES - Law Enforcement/Grants Plus DWI Task Force</b> |                          |                          |                          |                          |                          |  |
| <b>Personal Services</b>   |                          |                          |                          |                          |                          |  |
| Salaries & Wages   | 11,080,549               | 13,956,038               | 14,913,097               | 16,571,956               | 15,556,683               | -  |
| Employee Benefits  | 5,673,278                | 7,233,754                | 7,445,891                | 8,466,827                | 7,965,822                | -  |
| <b>Total Personal Services</b>                                   | <b>16,753,827</b>        | <b>21,189,792</b>        | <b>22,358,988</b>        | <b>25,038,783</b>        | <b>23,522,505</b>        | -  |
| <b>Operating Expenditures</b>                                    |                          |                          |                          |                          |                          |  |
| Professional Fees  | 61,479                   | 123,000                  | 121,440                  | 148,650                  | 134,300                  | -  |
| Maintenance Service  | 53,976                   | 91,375                   | 90,670                   | 98,916                   | 93,936                   | -  |
| Rent   | -                        | 8,670                    | 8,467                    | 8,670                    | 8,670                    | -  |
| Utility Services   | 6,222                    | 7,000                    | 6,860                    | 8,000                    | 8,000                    | -  |
| Other Purchased Services   | 859,492                  | 961,075                  | 1,111,882                | 1,171,054                | 1,056,362                | -  |
| Training & Conference  | 73,904                   | 141,434                  | 165,840                  | 350,514                  | 149,163                  | -  |
| General Supplies   | 283,953                  | 445,810                  | 522,739                  | 667,193                  | 408,758                  | -  |
| Energy   | 71,141                   | 88,000                   | 86,240                   | 87,550                   | 86,450                   | -  |
| Operating Supplies   | 102,135                  | 254,848                  | 372,514                  | 376,499                  | 297,696                  | -  |
| Other Operating Costs  | 433,024                  | 465,366                  | 494,203                  | 437,379                  | 414,025                  | -  |
| <b>Total Operating Exps.</b>                                     | <b>1,945,326</b>         | <b>2,586,578</b>         | <b>2,980,855</b>         | <b>3,354,425</b>         | <b>2,657,360</b>         | -  |
| <b>Contingency</b>   | -                        | -                        | -                        | <b>75,480</b>            | -                        | -  |
| <b>Capital Outlay</b>  | <b>38,800</b>            | <b>25,400</b>            | <b>75,793</b>            | <b>946,288</b>           | <b>146,580</b>           | -  |
| <b>Payments T/O Agencies</b>                                     | <b>316,379</b>           | <b>348,100</b>           | <b>341,138</b>           | <b>416,070</b>           | <b>416,070</b>           | -  |
|  |                          |                          |                          |                          |                          | <i>City of W-S: Property &amp; Evidence Management</i> |
| <b>TOTAL EXPENDITURES</b>  | <b><u>19,054,332</u></b> | <b><u>24,149,870</u></b> | <b><u>25,756,774</u></b> | <b><u>29,831,046</u></b> | <b><u>26,742,515</u></b> | -  |
| Cost-Sharing Expenses  | 20,061                   | 19,103                   | -                        | 19,165                   | 19,165                   | -  |
| Contra-Expenses  | -                        | -                        | -                        | -                        | -                        | -  |
| <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)  | 254/15                   | 265/15                   | 285/15                   | 300/16                   | 285/15                   | -  |

# SHERIFF'S OFFICE

## Sheriff - Detention

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

|                                 | FY 20-21<br>Actual       | FY 21-22<br>Original     | FY 21-22<br>Estimate     | Request                  | FY 22-23<br>Recommend   | Adopted |
|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|---------|
| <b>EXPENDITURES - Detention</b> |                          |                          |                          |                          |   |         |
| <i>Personal Services</i>        |                          |                          |                          |                          |   |         |
| Salaries & Wages                | 14,762,546               | 15,703,711               | 14,633,888               | 18,085,743               | 15,045,127  | -       |
| Employee Benefits               | 6,259,672                | 6,933,755                | 5,800,223                | 8,053,663                | 7,476,684   | -       |
| <b>Total Personal Services</b>  | <b>21,022,218</b>        | <b>22,637,466</b>        | <b>20,434,111</b>        | <b>26,139,406</b>        | <b>22,521,811</b>   | -       |
| <i>Operating Expenditures</i>   |                          |                          |                          |                          |   |         |
| Professional Fees               | 5,506,056                | 6,768,669                | 6,633,296                | 7,284,573                | 7,284,573   | -       |
|                                 |                          |                          |                          |                          | <i>Inmate Medical Contract</i>  |         |
| Maintenance Service             | 76,137                   | 94,758                   | 109,687                  | 136,778                  | 104,190   | -       |
|                                 |                          |                          |                          |                          | <i>Kitchen equipment repair, communication equipment repair/maintenance, solid waste disposal</i>               |         |
| Utility Services                | 221,053                  | 316,000                  | 310,895                  | 340,648                  | 325,480   | -       |
|                                 |                          |                          |                          |                          | <i>Water/sewer costs at LEDC</i>  |         |
| Other Purchased Services        | 1,303,693                | 1,685,826                | 1,687,056                | 3,727,422                | 3,440,222   | -       |
|                                 |                          |                          |                          |                          | <i>Inmate Food Service Contract, electronic house arrest monitoring contract</i>                                |         |
| Training & Conference           | 782                      | 7,602                    | 7,450                    | 19,340                   | 8,840   | -       |
|                                 |                          |                          |                          |                          | <i>New officer training, re-certifications</i>  |         |
| General Supplies                | 283,911                  | 517,975                  | 518,199                  | 988,566                  | 571,367   | -       |
|                                 |                          |                          |                          |                          | <i>Janitorial supplies, uniforms, handcuffs, small equipment, ammunition, detention training supplies, etc.</i> |         |
| Energy                          | 452,781                  | 578,430                  | 566,861                  | 648,179                  | 583,040   | -       |
|                                 |                          |                          |                          |                          | <i>Electricity and natural gas costs</i>  |         |
| Operating Supplies              | 224,461                  | 249,750                  | 245,893                  | 334,466                  | 259,300   | -       |
|                                 |                          |                          |                          |                          | <i>Personal protective supplies, spit shields, gloves, etc., inmate clothing and bedding, mattresses</i>        |         |
| Other Operating Costs           | 363                      | 2,720                    | 3,530                    | 3,751                    | 3,370   | -       |
| <b>Total Operating Exps.</b>    | <b>8,069,237</b>         | <b>10,221,730</b>        | <b>10,082,867</b>        | <b>13,483,723</b>        | <b>12,580,382</b>   | -       |
| <b>Capital Outlay</b>           | <b>394,550</b>           | <b>21,355</b>            | <b>51,802</b>            | <b>141,610</b>           | <b>39,983</b>   | -       |
| <b>Payments T/O Agencies</b>    | <b>133,728</b>           | <b>147,100</b>           | <b>144,158</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>29,619,733</u></b> | <b><u>33,027,651</u></b> | <b><u>30,712,938</u></b> | <b><u>39,911,839</u></b> | <b><u>35,289,276</u></b>  | -       |
| Cost-Sharing Expenses           | 709,018                  | 943,367                  | -                        | 824,554                  | 824,554   | -       |
| <b>REVENUES</b>                 | <b><u>2,481,628</u></b>  | <b><u>2,173,482</u></b>  | <b><u>2,587,999</u></b>  | <b><u>2,086,438</u></b>  | <b><u>2,086,438</u></b>   | -       |
| POSITIONS (FT/PT)               | 301/8                    | 301/8                    | 301/8                    | 307/8                    | 295/3   |         |

# 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:**

- Provide effective EMS, Fire and 911 Communication services to the residents 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.

*Medical Examiner* - conducts medical examinations of deaths in the County and perform autopsies in those deaths where necessary as specified by State Law.

**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.

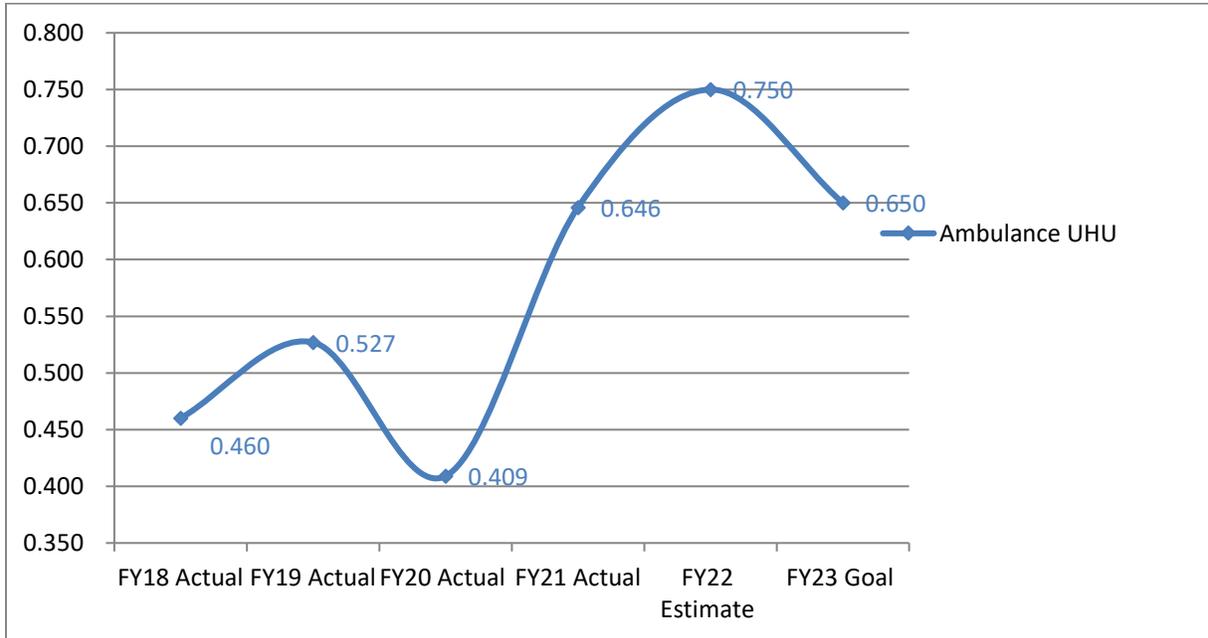
- Develop career paths, employee incentives and include a pay structure for specific achievements/certifications.
- Incentivize education and certification process. Also, provide additional professional/leadership development and succession plans for officers at all levels.
- Coordinate and provide training activities to the emergency services division along with expanding training opportunities across departmental and career/volunteer lines for the county fire departments.
- 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 administration of volunteer departments.
- Assist VFD's in locating and applying for local, state and Federal Grants to decrease burdens on budgets and tax rates.
- Provide fire suppression services to the county fire departments and to Smith Reynolds Airport.
- 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.
- Review all building plans submitted for code compliance prior to construction within two weeks or less.
- Investigate for the origin and cause of fires occurring within the county fire department districts. When a fire is determined as an arson case, clear these cases with an arrest better than the national average.

# EMERGENCY SERVICES

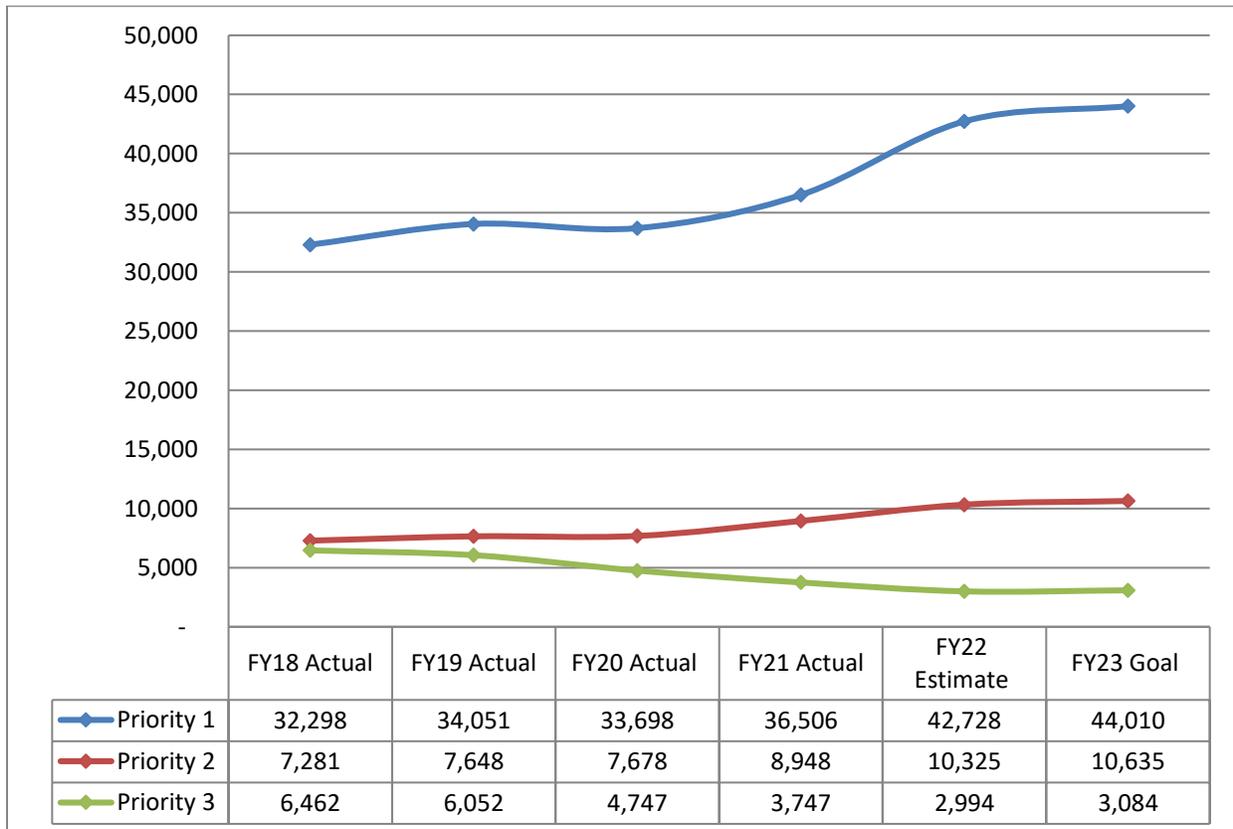
## Performance Measures:

|                  | FY19 ACTUALS | FY20 ACTUALS | FY21 ACTUALS | FY22 EST | FY23 GOAL |
|------------------|--------------|--------------|--------------|----------|-----------|
| <b>EMERGENCY</b> | 0:15:43      | 0:14:41      | 0:14:56      | 0:16:14  | 0:12:59   |

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

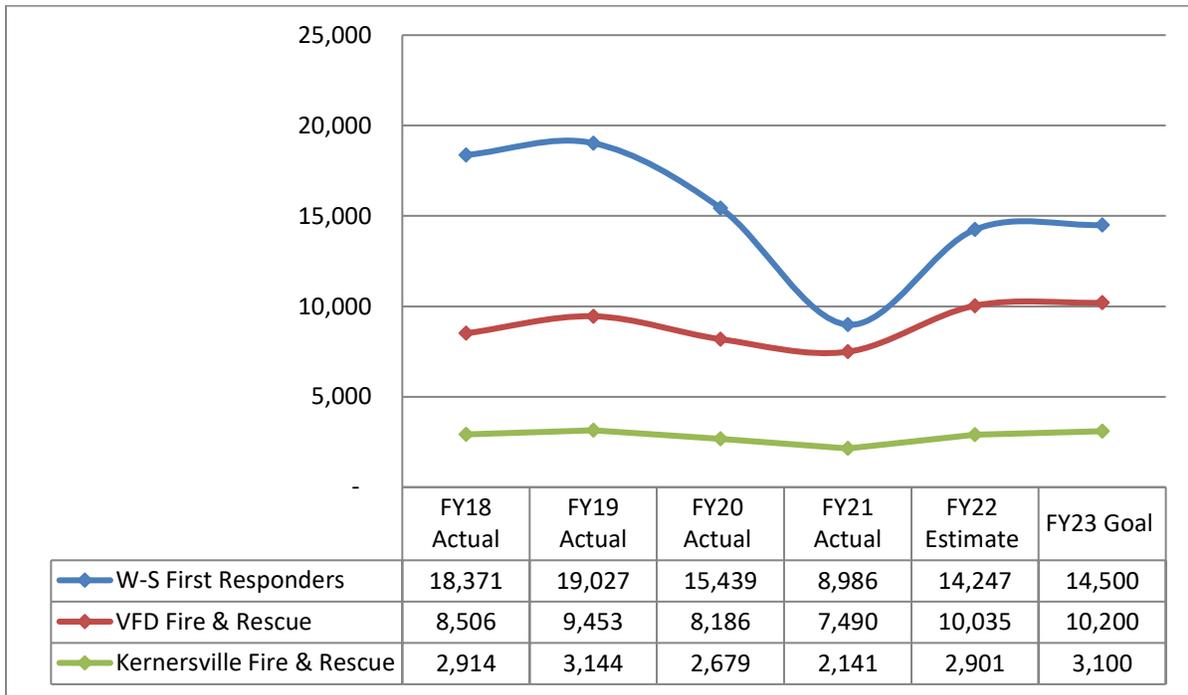


Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service

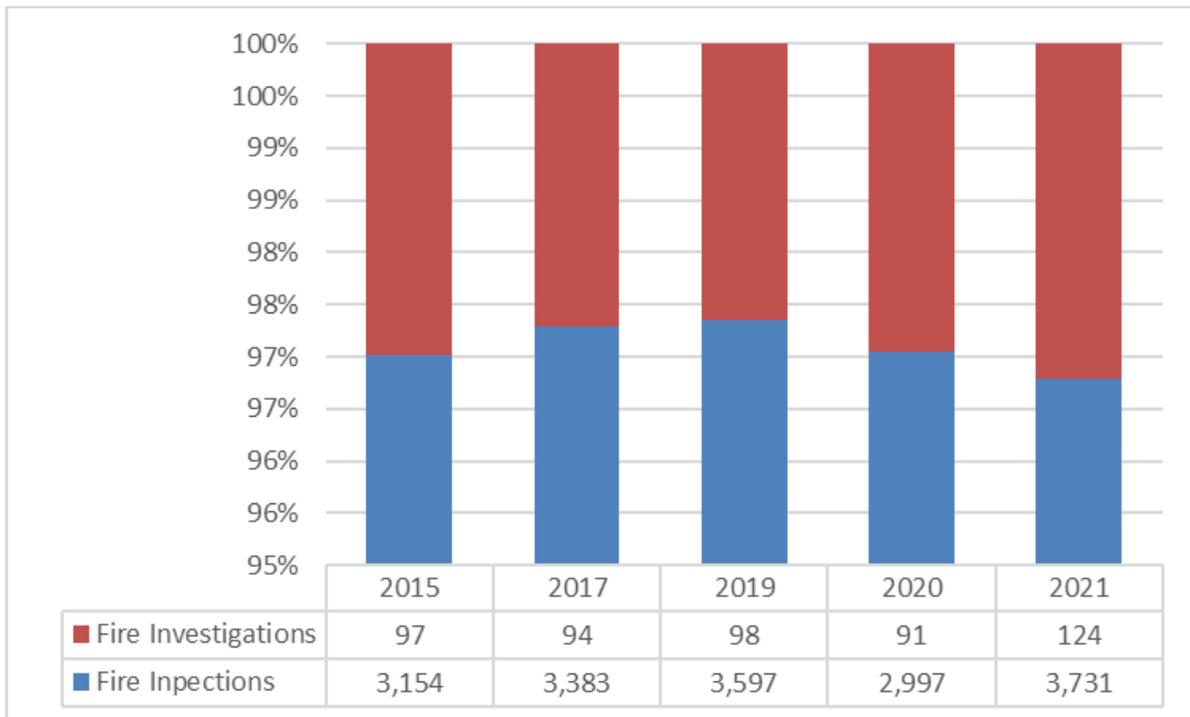
# EMERGENCY SERVICES



Fire & Rescue Dispatches

|            | FY19 ACTUALS | FY20 ACTUALS | FY21 ACTUALS |
|------------|--------------|--------------|--------------|
| <b>109</b> | 0:9:31       | 0:8:56       | 0:9:00       |
| <b>209</b> | 0:10:58      | 0:10:42      | 0:10:43      |
| <b>309</b> | 0:12:44      | 0:12:25      | 0:12:48      |

Fire Suppression Unit Response Times



County Fire Inspections and Investigations

# EMERGENCY SERVICES

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## PROGRAM SUMMARY

|                           | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          |                 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
|                           | Actual                   | Original                 | Estimate                 | Request                  | Recommend                | Adopted         |
| Emergency Services Admin. | 796,252                  | 1,170,819                | 1,060,959                | 1,404,247                | 1,308,319                | -               |
| Fire Operations           | 3,114,453                | 3,266,926                | 3,525,297                | 4,503,420                | 3,721,868                | -               |
| 9-1-1 Communications      | 1,920,210                | 2,063,091                | 2,133,835                | 2,652,778                | 2,207,478                | -               |
| EMS Operations            | 11,506,392               | 15,305,011               | 13,620,237               | 17,732,924               | 15,788,894               | -               |
| COVID-19                  | 180,447                  | -                        | 6,483                    | -                        | -                        | -               |
| Medical Examiner          | -                        | -                        | -                        | 400,000                  | 400,000                  | -               |
| <b>Total</b>              | <b><u>17,517,754</u></b> | <b><u>21,805,847</u></b> | <b><u>20,346,811</u></b> | <b><u>26,693,369</u></b> | <b><u>23,426,559</u></b> | <b><u>-</u></b> |

**Budget Highlights:** The FY23 Recommended Budget for Emergency Services reflects a net County dollar increase of 8.5% or \$829,401. Recommended increases throughout the Emergency Services budget can be found in Personal Services and Travel throughout all divisions, Communications in the 911 Center, Rent in EMS Operations, and in General and Operating Supplies in EMS Operations. Another significant increase is the result of a shift of the Medical Examiner budget to Emergency Services in FY23.

# EMERGENCY SERVICES

|                                     | FY 20-21<br>Actual       | FY 21-22   |                          | Request                  | FY 22-23<br>Recommend    | Adopted |
|-------------------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|---------|
|                                     |                          | Original   | Estimate                 |                          |                          |         |
| <b>EXPENDITURES</b>                 |                          |  |                          |                          |                          |         |
| <b>Personal Services</b>            |                          |  |                          |                          |                          |         |
| Salaries & Wages                    | 10,736,070               | 12,875,225   | 12,135,615               | 15,209,984               | 14,021,497               | -       |
| Other Employee Benefits             | 76                       | -  | 326                      | -                        | -                        | -       |
| Employee Benefits                   | 4,472,241                | 5,242,757  | 5,013,022                | 6,081,767                | 5,613,906                | -       |
| <b>Total Personal Services</b>      | <b>15,208,387</b>        | <b>18,117,982</b>  | <b>17,148,963</b>        | <b>21,291,751</b>        | <b>19,635,403</b>        | -       |
| <b>Operating Expenditures</b>       |                          |  |                          |                          |                          |         |
| Professional Fees                   | 104,555                  | 125,000  | 109,500                  | 127,250                  | 125,000                  | -       |
|                                     |                          | <i>Medical Director contract, random employee drug screens, pre-employment exams</i>                   |                          |                          |                          |         |
| Maintenance Service                 | 136,295                  | 201,000  | 89,610                   | 184,640                  | 184,640                  | -       |
|                                     |                          | <i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i> |                          |                          |                          |         |
| Rent                                | 51,904                   | 38,000   | 58,025                   | 58,000                   | 58,000                   | -       |
|                                     |                          | <i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>                     |                          |                          |                          |         |
| Utility Services                    | 13,164                   | 14,118   | 12,000                   | 12,500                   | 12,500                   | -       |
|                                     |                          | <i>Water/sewer service at all locations</i>  |                          |                          |                          |         |
| Other Purchased Services            | 422,964                  | 922,173  | 970,879                  | 1,037,773                | 1,035,573                | -       |
|                                     |                          | <i>Insurance premiums, EMS billing contract, Communications</i>  |                          |                          |                          |         |
| Training & Conference               | 15,450                   | 55,696   | 46,765                   | 77,182                   | 64,090                   | -       |
|                                     |                          | <i>Re-certification and training of staff, continuing education requirements</i>                       |                          |                          |                          |         |
| General Supplies                    | 313,977                  | 366,397  | 384,601                  | 629,757                  | 515,397                  | -       |
|                                     |                          | <i>Small equipment, uniforms, janitorial supplies, office supplies</i>                                 |                          |                          |                          |         |
| Energy                              | 74,392                   | 71,296   | 70,565                   | 71,296                   | 71,296                   | -       |
|                                     |                          | <i>Electricity and natural gas at all facilities</i>   |                          |                          |                          |         |
| Operating Supplies                  | 686,313                  | 706,035  | 785,730                  | 792,521                  | 776,921                  | -       |
|                                     |                          | <i>Medical supplies, OSHA related supplies, CBRN regulators, EMD supplies</i>                          |                          |                          |                          |         |
| Other Operating Costs               | 162,774                  | 176,350  | 156,920                  | 241,275                  | 234,775                  | -       |
|                                     |                          | <i>Insurance claims, memberships &amp; dues</i>  |                          |                          |                          |         |
| <b>Total Operating Expenditures</b> | <b>1,981,788</b>         | <b>2,676,065</b>   | <b>2,684,595</b>         | <b>3,232,194</b>         | <b>3,078,192</b>         | -       |
| <b>Capital Outlay</b>               | <b>75,737</b>            | <b>782,000</b>   | <b>271,811</b>           | <b>1,530,460</b>         | <b>74,000</b>            | -       |
| <b>Payments T/O Agencies</b>        | <b>251,842</b>           | <b>229,800</b>   | <b>241,442</b>           | <b>238,964</b>           | <b>238,964</b>           | -       |
|                                     |                          | <i>Standby funds to volunteer departments</i>  |                          |                          |                          |         |
| <b>TOTAL EXPENDITURES</b>           | <b><u>17,517,754</u></b> | <b><u>21,805,847</u></b>   | <b><u>20,346,811</u></b> | <b><u>26,293,369</u></b> | <b><u>23,026,559</u></b> | -       |
| Cost-Sharing Expenses               | 1,041,649                | 384,348  | 225,372                  | 384,348                  | 384,348                  | -       |
| <b>REVENUES</b>                     | <b><u>9,672,769</u></b>  | <b><u>12,085,691</u></b>   | <b><u>12,534,714</u></b> | <b><u>13,281,876</u></b> | <b><u>12,877,002</u></b> | -       |
| <b>POSITIONS (FT/PT)</b>            | <b>237/14</b>            | <b>250/14</b>  | <b>250/14</b>            | <b>280/14</b>            | <b>258/14</b>            | -       |

# EMERGENCY SERVICES

|                                      | FY 20-21<br>Actual    | FY 21-22<br>Original    | Estimate                | Request                 | FY 22-23<br>Recommend   | Adopted |
|--------------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| <b>EXPENDITURES - Administration</b> |                       |                         |                         |                         |                         |         |
| <i>Personal Services</i>             |                       |                         |                         |                         |                         |         |
| Salaries & Wages                     | 282,723               | 428,027                 | 394,365                 | 457,330                 | 457,330                 | -       |
| Other Employee Benefits              | 76                    | -                       | 326                     | -                       | -                       | -       |
| Employee Benefits                    | 101,171               | 181,891                 | 149,274                 | 195,206                 | 195,206                 | -       |
| <b>Total Personal Services</b>       | <b>383,970</b>        | <b>609,918</b>          | <b>543,965</b>          | <b>652,536</b>          | <b>652,536</b>          | -       |
| <i>Operating Expenditures</i>        |                       |                         |                         |                         |                         |         |
| Professional Fees                    | -                     | 17,000                  | 1,500                   | 17,000                  | 17,000                  | -       |
|                                      |                       |                         |                         |                         |                         |         |
|                                      |                       |                         |                         |                         |                         |         |
| Maintenance Service                  | 5,210                 | 13,000                  | 12,000                  | 16,500                  | 16,500                  | -       |
| Rent                                 | 83                    | -                       | 25                      | -                       | -                       | -       |
| Utility Services                     | 12,123                | 14,118                  | 12,000                  | 12,500                  | 12,500                  | -       |
|                                      |                       |                         |                         |                         |                         |         |
|                                      |                       |                         |                         |                         |                         |         |
| Other Purchased Services             | 181,550               | 240,762                 | 236,608                 | 270,762                 | 270,762                 | -       |
|                                      |                       |                         |                         |                         |                         |         |
|                                      |                       |                         |                         |                         |                         |         |
| Training & Conference                | 4,125                 | 10,400                  | 10,000                  | 10,400                  | 10,400                  | -       |
| General Supplies                     | 27,072                | 31,200                  | 28,150                  | 40,700                  | 34,700                  | -       |
| Energy                               | 67,727                | 71,296                  | 70,011                  | 71,296                  | 71,296                  | -       |
| Operating Supplies                   | 1,372                 | 2,625                   | 2,500                   | 2,625                   | 2,625                   | -       |
| Other Operating Costs                | 113,020               | 160,500                 | 144,200                 | 220,000                 | 220,000                 | -       |
| <b>Total Operating Expenditures</b>  | <b>412,282</b>        | <b>560,901</b>          | <b>516,994</b>          | <b>661,783</b>          | <b>655,783</b>          | -       |
| <b>Capital Outlay</b>                | -                     | -                       | -                       | 89,928                  | -                       | -       |
| <b>Total Expenditures</b>            | <b><u>796,252</u></b> | <b><u>1,170,819</u></b> | <b><u>1,060,959</u></b> | <b><u>1,404,247</u></b> | <b><u>1,308,319</u></b> | -       |
| Cost-Sharing Expenses                | 224,945               | 176,308                 | 99,290                  | 176,308                 | 176,308                 | -       |
| <b>REVENUES</b>                      | <b><u>30,093</u></b>  | <b><u>127,500</u></b>   | <b><u>1,395,472</u></b> | <b><u>202,500</u></b>   | <b><u>202,500</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 20-21<br>Actual      | FY 21-22<br>Original    | FY 21-22<br>Estimate    | FY 22-23<br>Request  | FY 22-23<br>Recommend   | Adopted |
|---|-------------------------|-------------------------|-------------------------|--|-------------------------|---------|
| <b><u>EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)</u></b> |                         |                         |                         |  |                         |         |
| <b><i>Personal Services</i></b>   |                         |                         |                         |  |                         |         |
| Salaries & Wages  | 1,939,251               | 1,953,088               | 2,202,612               | 2,494,628  | 2,277,911               | -       |
| Other employee benefits   | -                       | -                       | -                       | -  | -                       | -       |
| Employee Benefits   | 867,333                 | 886,782                 | 908,876                 | 1,045,432  | 951,157                 | -       |
| <b>Total Personal Services</b>  | <b>2,806,584</b>        | <b>2,839,870</b>        | <b>3,111,488</b>        | <b>3,540,060</b>   | <b>3,229,068</b>        | -       |
| <b><i>Operating Expenditures</i></b>  |                         |                         |                         |  |                         |         |
| Professional Fees   | 15,555                  | 19,000                  | 19,000                  | 21,250   | 19,000                  | -       |
|   |                         |                         |                         | <i>Annual comprehensive medical exams for suppression &amp; prevention employees</i>                     |                         |         |
| Maintenance Service   | 25,642                  | 30,000                  | 24,394                  | 30,500   | 30,500                  | -       |
|   |                         |                         |                         | <i>Maintenance on SCBA tanks, gas detectors, other equipment</i>   |                         |         |
| Other Purchased Services  | 17,085                  | 16,900                  | 16,667                  | 83,400   | 83,400                  | -       |
|   |                         |                         |                         | <i>Insurance premiums for Fire-related employees</i>   |                         |         |
| Training & Conference   | 5,035                   | 8,256                   | 7,900                   | 11,500   | 9,500                   | -       |
|   |                         |                         |                         | <i>Fire Inspector &amp; suppression employee re-certifications and continuing education requirements</i> |                         |         |
| General Supplies  | 80,023                  | 103,000                 | 99,653                  | 188,310  | 123,100                 | -       |
|   |                         |                         |                         | <i>Replacement of SCBA tanks, gas detectors, office supplies, uniforms</i>                               |                         |         |
| Energy  | 6,665                   | -                       | -                       | -  | -                       | -       |
| Operating Supplies  | 15,018                  | 18,300                  | 16,800                  | 26,900   | 18,300                  | -       |
|   |                         |                         |                         | <i>CBRN regulators, suppression gloves, hoods, masks, etc. Replace gas detector sensors</i>              |                         |         |
| Other Operating Costs   | 3,955                   | 9,000                   | 7,595                   | 11,500   | 9,000                   | -       |
|   |                         |                         |                         | <i>Insurance claims for fire related claims, memberships &amp; dues</i>                                  |                         |         |
| <b>Total Operating Exps.</b>  | <b>168,978</b>          | <b>204,456</b>          | <b>192,009</b>          | <b>373,360</b>   | <b>292,800</b>          | -       |
| <b>Payments T/O Agencies</b>  | <b>120,600</b>          | <b>120,600</b>          | <b>120,600</b>          | <b>126,000</b>   | <b>126,000</b>          | -       |
|   |                         |                         |                         | <i>Standby funds for VFDs</i>  |                         |         |
| <b>Capital Outlay</b>   | <b>18,291</b>           | <b>102,000</b>          | <b>101,200</b>          | <b>464,000</b>   | <b>74,000</b>           | -       |
| <b>TOTAL EXPENDITURES</b>   | <b><u>3,114,453</u></b> | <b><u>3,266,926</u></b> | <b><u>3,525,297</u></b> | <b><u>4,503,420</u></b>  | <b><u>3,721,868</u></b> | -       |
| Cost-Sharing Expenses   | 91,169                  | 6,413                   | 7,038                   | 6,413  | 6,413                   | -       |
| <b><u>REVENUES</u></b>  | <b><u>319,735</u></b>   | <b><u>1,036,877</u></b> | <b><u>498,536</u></b>   | <b><u>1,054,927</u></b>  | <b><u>1,054,927</u></b> | -       |
| <b>POSITIONS (FT/PT)</b>  | <b>39/0</b>             | <b>39/0</b>             | <b>39/2</b>             | <b>44/0</b>  | <b>39/0</b>             | -       |

# EMERGENCY SERVICES

|                              | FY 20-21              | FY 21-22              |                       | Request               | FY 22-23              |                 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                              | Actual                | Original              | Estimate              |                       | Recommend             | Adopted         |
| <b><i>EMS Standby</i></b>    |                       |                       |                       |                       |                       |                 |
| Beeson's Crossroads Vol Fire | 5,400                 | 5,400                 | 5,400                 | 5,654                 | 5,654                 | -               |
| Belew's Creek Vol Fire       | 5,400                 | 5,400                 | 5,400                 | 6,320                 | 6,320                 | -               |
| City View Vol Fire           | -                     | -                     | -                     | -                     | -                     | -               |
| Clemmons Vol Fire/Rescue     | 5,400                 | 5,400                 | 5,400                 | 12,486                | 12,486                | -               |
| Griffith Vol Fire            | 3,600                 | 3,600                 | 3,600                 | 5,272                 | 5,272                 | -               |
| Gumtree Vol Fire/Rescue      | 3,600                 | 3,600                 | 3,600                 | 4,116                 | 4,116                 | -               |
| Horneytown Vol Fire/Rescue   | 3,600                 | 3,600                 | 3,600                 | 5,814                 | 5,814                 | -               |
| King Vol Fire                | 3,600                 | 3,600                 | 3,600                 | 4,539                 | 4,539                 | -               |
| Lewisville Vol Fire/Rescue   | 10,400                | 10,400                | 10,400                | 8,863                 | 8,863                 | -               |
| Mineral Springs Vol Fire     | 7,200                 | 7,200                 | 7,200                 | 5,974                 | 5,974                 | -               |
| Walkertown Vol Fire/Rescue   | 15,800                | 15,800                | 15,800                | 11,278                | 11,278                | -               |
| Old Richmond Vol Fire/Rescue | 8,600                 | 8,600                 | 8,600                 | 7,377                 | 7,377                 | -               |
| Piney Grove Vol Fire/Rescue  | 3,600                 | 3,600                 | 3,600                 | 6,294                 | 6,294                 | -               |
| Salem Chapel Vol Fire        | 3,600                 | 3,600                 | 3,600                 | 4,673                 | 4,673                 | -               |
| Rural Hall Vol Fire/Rescue   | 8,600                 | 8,600                 | 8,600                 | 8,734                 | 8,734                 | -               |
| Union Cross Vol Fire         | 10,400                | 10,400                | 10,400                | 4,952                 | 4,952                 | -               |
| Vienna Vol Fire              | 10,400                | 10,400                | 10,400                | 6,969                 | 6,969                 | -               |
| <b>TOTAL EXPENDITURES</b>    | <b><u>109,200</u></b> | <b><u>109,200</u></b> | <b><u>109,200</u></b> | <b><u>109,315</u></b> | <b><u>109,315</u></b> | <b><u>-</u></b> |

|                                       | FY 20-21              | FY 21-22              |                       | Request               | FY 22-23              |                 |
|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                                       | Actual                | Original              | Estimate              |                       | Recommend             | Adopted         |
| <b><i>Fire Protection Standby</i></b> |                       |                       |                       |                       |                       |                 |
| Beeson's Crossroads Vol Fire          | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Belew's Creek Vol Fire                | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| City View Vol Fire                    | -                     | -                     | -                     | -                     | -                     | -               |
| Clemmons Vol Fire/Rescue              | 7,000                 | 12,000                | 12,000                | 10,500                | 10,500                | -               |
| Griffith Vol Fire                     | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Gumtree Vol Fire/Rescue               | 3,750                 | 3,750                 | 3,750                 | 3,500                 | 3,500                 | -               |
| Horneytown Vol Fire/Rescue            | 5,700                 | 5,700                 | 5,700                 | 7,000                 | 7,000                 | -               |
| King Vol Fire                         | 1,150                 | 1,150                 | 1,150                 | 3,500                 | 3,500                 | -               |
| Lewisville Vol Fire/Rescue            | 7,000                 | 7,000                 | 7,000                 | 10,500                | 10,500                | -               |
| Mineral Springs Vol Fire              | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Walkertown Vol Fire/Rescue            | 21,000                | 21,000                | 21,000                | 14,000                | 14,000                | -               |
| Old Richmond Vol Fire/Rescue          | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Piney Grove Vol Fire/Rescue           | 7,000                 | 7,000                 | 7,000                 | 10,500                | 10,500                | -               |
| Salem Chapel Vol Fire                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Rural Hall Vol Fire/Rescue            | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Talley's Crossing Vol Fire            | -                     | -                     | -                     | -                     | -                     | -               |
| Union Cross Vol Fire                  | 7,000                 | 7,000                 | 7,000                 | 7,000                 | 7,000                 | -               |
| Vienna Vol Fire/Rescue                | 12,000                | 7,000                 | 7,000                 | 10,500                | 10,500                | -               |
| <b>TOTAL EXPENDITURES</b>             | <b><u>120,600</u></b> | <b><u>120,600</u></b> | <b><u>120,600</u></b> | <b><u>126,000</u></b> | <b><u>126,000</u></b> | <b><u>-</u></b> |

# EMERGENCY SERVICES

|   | FY 20-21<br>Actual       | FY 21-22<br>Original     | Estimate                 | Request                  | FY 22-23<br>Recommend    | Adopted  |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|
| <b>EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)</b> |                          |                          |                          |                          |                          |  |
| <i>Personal Services</i>  |                          |                          |                          |                          |                          |  |
| Salaries & Wages  | 7,318,118                | 9,201,238                | 8,205,844                | 10,568,417               | 9,893,231                | -  |
| Other employee benefits   | -                        | -                        | -                        | -                        | -                        | -  |
| Employee Benefits   | 3,018,376                | 3,625,965                | 3,414,412                | 4,139,509                | 3,896,339                | -  |
| <b>Total Personal Services</b>  | <b>10,336,494</b>        | <b>12,827,203</b>        | <b>11,620,256</b>        | <b>14,707,926</b>        | <b>13,789,570</b>        | -  |
| <i>Operating Expenditures</i>   |                          |                          |                          |                          |                          |  |
| Professional Fees   | 89,000                   | 89,000                   | 89,000                   | 89,000                   | 89,000                   | -  |
|   |                          |                          |                          |                          |                          | <i>Medical Director contract, random drug testing, pre-hire physicals</i>                              |
| Maintenance Service   | 88,584                   | 122,000                  | 28,981                   | 101,440                  | 101,440                  | -  |
|   |                          |                          |                          |                          |                          | <i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>              |
| Rent  | 51,821                   | 38,000                   | 58,000                   | 58,000                   | 58,000                   | -  |
|   |                          |                          |                          |                          |                          | <i>Oxygen tank rental</i>  |
| Other Purchased Services  | 87,010                   | 516,011                  | 522,100                  | 517,911                  | 517,911                  | -  |
|   |                          |                          |                          |                          |                          | <i>EMS billing contract, insurance premiums, collection services, billing software maintenance</i>     |
| Training & Conference   | 4,792                    | 30,640                   | 22,465                   | 45,282                   | 36,190                   | -  |
|   |                          |                          |                          |                          |                          | <i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>        |
| General Supplies  | 136,119                  | 208,997                  | 235,593                  | 371,747                  | 334,197                  | -  |
|   |                          |                          |                          |                          |                          | <i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>          |
| Energy  | -                        | -                        | 554                      | -                        | -                        | -  |
| Operating Supplies  | 602,529                  | 681,110                  | 762,930                  | 754,496                  | 751,996                  | -  |
|   |                          |                          |                          |                          |                          | <i>Medical supplies, blankets, sheets, fluids, masks, OSHA related supplies, radio batteries, etc.</i> |
| Other Operating Costs   | 843                      | 2,850                    | 1,125                    | 1,275                    | 1,275                    | -  |
|   |                          |                          |                          |                          |                          | <i>Insurance premiums, memberships &amp; dues</i>  |
| <b>Total Operating Exps.</b>  | <b>1,060,698</b>         | <b>1,688,608</b>         | <b>1,720,748</b>         | <b>1,939,151</b>         | <b>1,890,009</b>         | -  |
| <b>Capital Outlay</b>   | -                        | <b>680,000</b>           | <b>170,033</b>           | <b>976,532</b>           | -                        | -  |
| <b>Payments T/O Agencies</b>  | <b>109,200</b>           | <b>109,200</b>           | <b>109,200</b>           | <b>109,315</b>           | <b>109,315</b>           | -  |
| <b>TOTAL EXPENDITURES</b>   | <b><u>11,506,392</u></b> | <b><u>15,305,011</u></b> | <b><u>13,620,237</u></b> | <b><u>17,732,924</u></b> | <b><u>15,788,894</u></b> | -  |
| Cost-Sharing Expenses   | 710,707                  | 197,656                  | 114,214                  | 197,656                  | 197,656                  | -  |
| <b>REVENUES</b>   | <b><u>9,302,378</u></b>  | <b><u>10,921,314</u></b> | <b><u>10,629,500</u></b> | <b><u>11,619,575</u></b> | <b><u>11,619,575</u></b> | -  |
| <b>POSITIONS (FT/PT)</b>  | <b>165/9</b>             | <b>178/9</b>             | <b>178/7</b>             | <b>194/9</b>             | <b>178/9</b>             | -  |

# EMERGENCY SERVICES

|                                   | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |   |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
|                                   | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted   |
| <b>EXPENDITURES - 911</b>         |                         |                         |                         |                         |                         |   |
| <i>Personal Services</i>          |                         |                         |                         |                         |                         |   |
| Salaries & Wages                  | 1,195,978               | 1,292,872               | 1,332,794               | 1,689,609               | 1,393,025               | -   |
| Other employee benefits           | -                       | -                       | -                       | -                       | -                       | -   |
| Employee Benefits                 | 485,361                 | 548,119                 | 540,460                 | 701,620                 | 571,204                 | -   |
| <b>Total Personal Services</b>    | <b>1,681,339</b>        | <b>1,840,991</b>        | <b>1,873,254</b>        | <b>2,391,229</b>        | <b>1,964,229</b>        | -   |
| <i>Operating Expenditures</i>     |                         |                         |                         |                         |                         |   |
| Maintenance Service               | 17,900                  | 36,000                  | 24,235                  | 36,200                  | 36,200                  | -   |
|                                   |                         |                         |                         |                         |                         | <i>CAD System maintenance; maintenance contracts for remote receivers, console/recorder equipment</i> |
| Communications                    | 106,107                 | 110,000                 | 157,264                 | 125,000                 | 125,000                 | -   |
|                                   |                         |                         |                         |                         |                         | <i>E-911 costs</i>  |
| Other Purchased Services          | 31,212                  | 38,500                  | 38,240                  | 40,700                  | 38,500                  | -   |
|                                   |                         |                         |                         |                         |                         | <i>Code Red 9-1-1 Alert contract, repair/maintenance of equipment</i>                                 |
| Training & Conference             | 1,498                   | 6,400                   | 6,400                   | 10,000                  | 8,000                   | -   |
|                                   |                         |                         |                         |                         |                         | <i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>    |
| General Supplies                  | 11,732                  | 23,200                  | 15,300                  | 29,000                  | 23,400                  | -   |
|                                   |                         |                         |                         |                         |                         | <i>Supplies, small equipment, uniforms</i>  |
| Operating Supplies                | 3,424                   | 4,000                   | 3,500                   | 8,500                   | 4,000                   | -   |
|                                   |                         |                         |                         |                         |                         | <i>EMD supplies</i>   |
| Other Operating Costs             | 44,956                  | 4,000                   | 4,000                   | 8,500                   | 4,500                   | -   |
|                                   |                         |                         |                         |                         |                         | <i>Memberships &amp; dues</i>   |
| <b>Total Operating Exps.</b>      | <b>216,829</b>          | <b>222,100</b>          | <b>248,939</b>          | <b>257,900</b>          | <b>239,600</b>          | -   |
| <b>Payments to Other Agencies</b> | <b>22,042</b>           | -                       | <b>11,642</b>           | <b>3,649</b>            | <b>3,649</b>            | -   |
| <b>Capital Outlay</b>             | -                       | -                       | -                       | -                       | -                       | -   |
| <b>TOTAL EXPENDITURES</b>         | <b><u>1,920,210</u></b> | <b><u>2,063,091</u></b> | <b><u>2,133,835</u></b> | <b><u>2,652,778</u></b> | <b><u>2,207,478</u></b> | -   |
| Cost-Sharing Expenses             | 14,828                  | 3,971                   | 4,830                   | 3,971                   | 3,971                   | -   |
| <b>REVENUES</b>                   | <b><u>20,563</u></b>    | <b><u>-</u></b>         | <b><u>11,206</u></b>    | <b><u>404,874</u></b>   | <b><u>-</u></b>         | <b><u>-</u></b>   |
| <b>POSITIONS (FT/PT)</b>          | <b>28/5</b>             | <b>28/5</b>             | <b>28/5</b>             | <b>36/5</b>             | <b>36/5</b>             | -   |

# FAMILY JUSTICE CENTER

**Mission:** To provide consolidated and coordinated legal, social, and health services to families in crisis, and to enhance judicial administrative functions in Forsyth County.

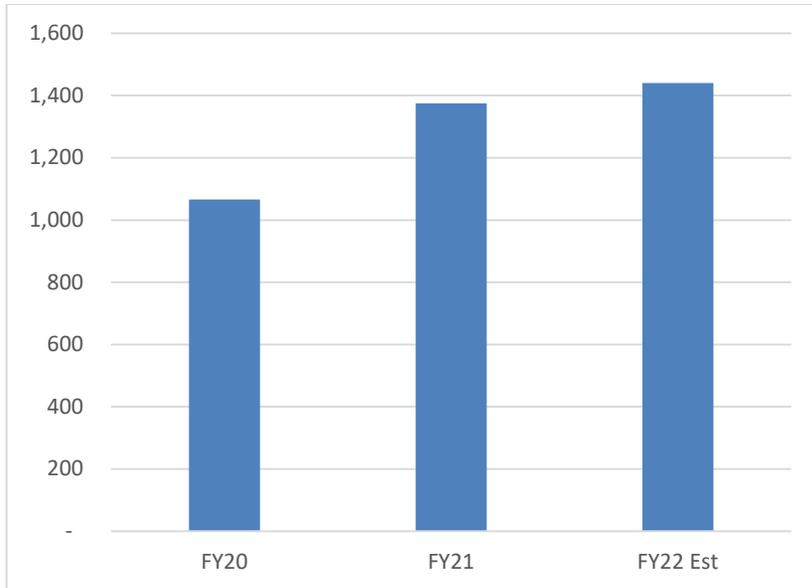
**Program Descriptions:**

*Bridges to Hope Family Justice Center:* Provides services and support to victims of domestic violence, sexual assault, child maltreatment, elder abuse, and human trafficking

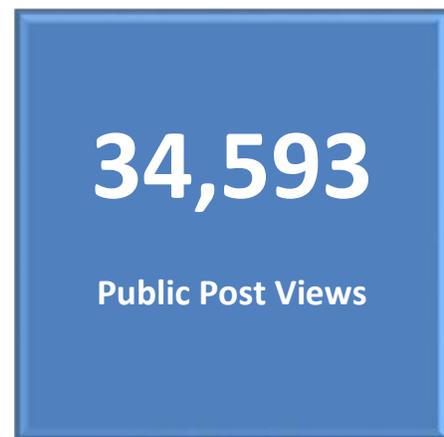
through trained staff and through close relationships with supporting partner organizations.

*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:**



*Number of Family Justice Center Clients*



*Facebook Reach for FJC Posts in FY22*

**Budget Highlights:** The FY23 Recommended Budget for Court Services reflects an elimination of the Deferred Payment program and additional funding in the Bridges to Hope Forsyth County Family Justice Center budget, with the addition of a state-funded domestic violence coordinator position in the District Attorney’s office.

The Forsyth County Bridges to Hope Family Justice Center (FJC) is a collaboration of local government and community-based partners working together under one roof to provide victims of domestic violence, sexual assault, child abuse, and elder abuse a safe and secure place to receive assistance and access services. The mission of the Center is to protect the vulnerable, stop the violence, restore hope, and make the community safer by empowering family violence victims to live free from violence and abuse and holding offenders accountable. This goal is facilitated by local government entities, agencies, organizations and community members across the County who provide consolidated and coordinated legal, social, and health services to families in crisis.

The new state-funded Domestic Violence Court Coordinator will be based in the District Attorney’s office to support and enhance the work of the Domestic Violence Unit by working through pandemic paperwork backlogs, ensuring victims are contacted and questions answered, and working with prosecutors to ensure necessary witnesses and information are ready for court. The DV Coordinator will coordinate with the Bridges to Hope Family Justice Center to enhance prosecution efforts and reduce barriers for victims seeking assistance. This position was funded by the State for Fiscal Year 2023.

# FAMILY JUSTICE CENTER

## PROGRAM SUMMARY

|                  | FY 20-21              | FY 21-22              |                       | Request               | FY 22-23              | Adopted         |
|------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                  | Actual                | Original              | Estimate              |                       | Recommend             |                 |
| Deferred Payment | 56,238                | 74,100                | 30,000                | -                     | -                     | -               |
| Safe on Seven    | 178,051               | 346,123               | 258,300               | 437,410               | 426,510               | -               |
| <b>Total</b>     | <b><u>234,289</u></b> | <b><u>420,223</u></b> | <b><u>288,300</u></b> | <b><u>437,410</u></b> | <b><u>426,510</u></b> | <b><u>-</u></b> |

|  | FY 20-21 | FY 21-22 |          | Request | FY 22-23  | Adopted |
|--|----------|----------|----------|---------|-----------|---------|
|  | Actual   | Original | Estimate |         | Recommend |         |

## EXPENDITURES

### ***Personal Services***

|                                |                |                |                |                |                |          |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------|
| Salaries and Wages             | 95,612         | 242,112        | 177,000        | 259,314        | 259,314        | -        |
| Employee Benefits              | 27,973         | 77,961         | 70,000         | 94,546         | 94,546         | -        |
| <b>Total Personal Services</b> | <b>123,585</b> | <b>320,073</b> | <b>247,000</b> | <b>353,860</b> | <b>353,860</b> | <b>-</b> |

### ***Operating Expenditures***

|                              |                |                |               |               |               |          |
|------------------------------|----------------|----------------|---------------|---------------|---------------|----------|
| Purchased Property Services  | -              | -              | -             | 10,900        | -             | -        |
| Other Purchased Services     | 105,297        | 80,150         | 32,800        | 53,850        | 53,850        | -        |
| Training & Conference        | 495            | 3,000          | 500           | 3,000         | 3,000         | -        |
| Materials & Supplies         | 4,539          | 11,500         | 7,000         | 11,000        | 11,000        | -        |
| Other Operating Costs        | 373            | 5,500          | 1,000         | 4,800         | 4,800         | -        |
| Payments to Other Agencies   | -              | -              | -             | -             | -             | -        |
| <b>Total Operating Exps.</b> | <b>110,704</b> | <b>100,150</b> | <b>41,300</b> | <b>83,550</b> | <b>72,650</b> | <b>-</b> |

### **Capital**

|                           |                       |                       |                       |                       |                       |                 |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Capital                   | 97,000                | -                     | -                     | -                     | -                     | -               |
| <b>TOTAL EXPENDITURES</b> | <b><u>234,289</u></b> | <b><u>420,223</u></b> | <b><u>288,300</u></b> | <b><u>437,410</u></b> | <b><u>426,510</u></b> | <b><u>-</u></b> |

|                       |        |     |        |        |        |   |
|-----------------------|--------|-----|--------|--------|--------|---|
| Cost-Sharing Expenses | 27,092 | 763 | 24,721 | 27,366 | 27,366 | - |
|-----------------------|--------|-----|--------|--------|--------|---|

## REVENUES

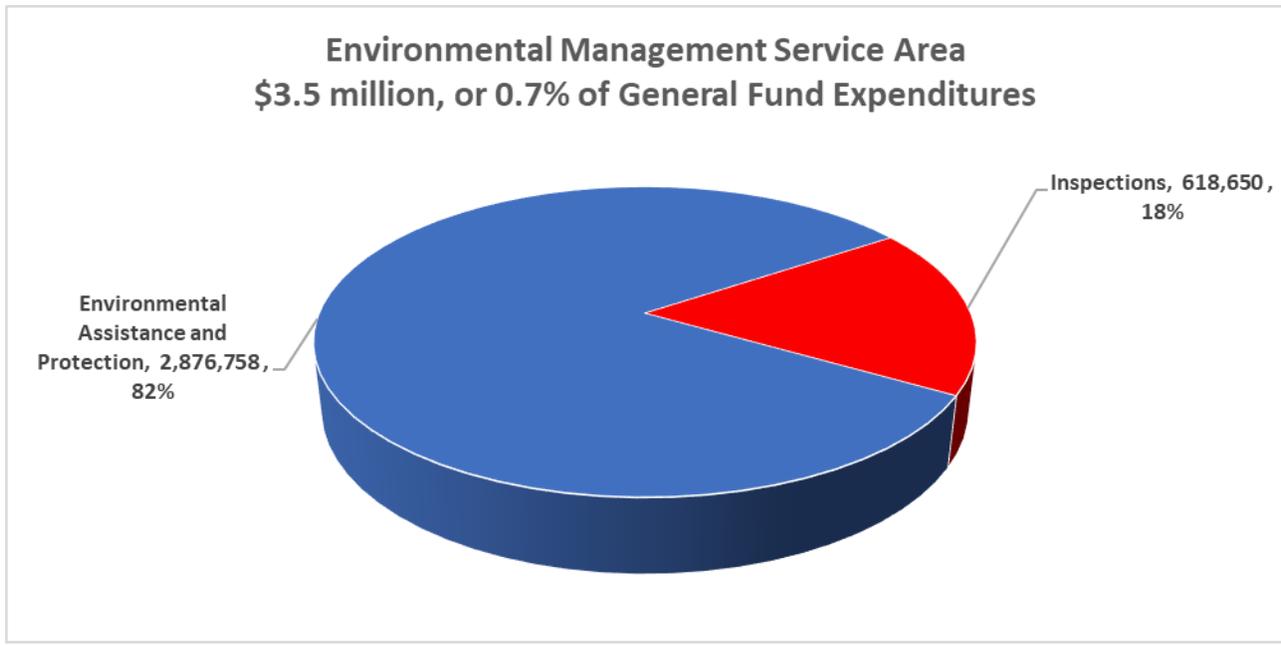
|                       |                      |                      |                 |                      |                      |                 |
|-----------------------|----------------------|----------------------|-----------------|----------------------|----------------------|-----------------|
| City of Winston-Salem | 31,965               | 45,000               | -               | -                    | -                    | -               |
| Reserved Fund         | -                    | -                    | -               | 50,000               | 50,000               | -               |
| <b>TOTAL REVENUES</b> | <b><u>31,965</u></b> | <b><u>45,000</u></b> | <b><u>-</u></b> | <b><u>50,000</u></b> | <b><u>50,000</u></b> | <b><u>-</u></b> |

|           |     |     |     |     |     |   |
|-----------|-----|-----|-----|-----|-----|---|
| Positions | 3/0 | 5/0 | 5/0 | 5/0 | 5/0 | - |
|-----------|-----|-----|-----|-----|-----|---|



# 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.
- Collaborate with other county departments, local/regional subject matter experts and other appropriate entities to facilitate development of a strategic plan to transition county facilities and operations toward increased utilization of energy from clean and renewable sources.

*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.
- Review and analyze data and information regarding energy usage and costs for county facilities and operations, including electricity and fossil fuels, to establish benchmarks, identify opportunities for improved energy management and to inform the strategic planning process for an incremental transition to increased utilization of energy from clean and renewable source.

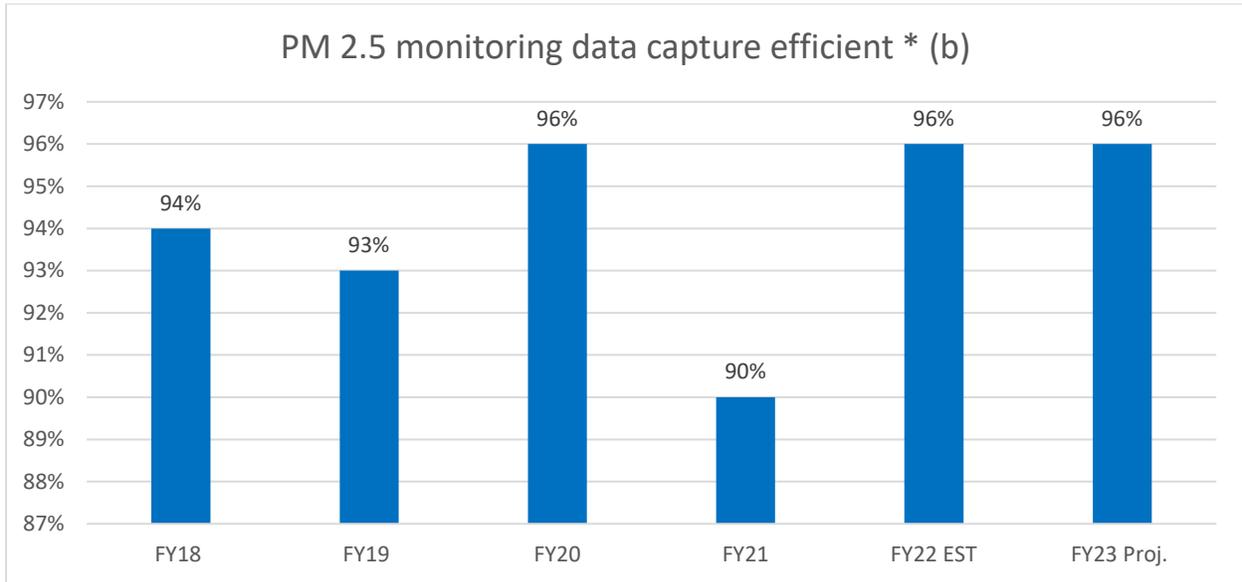
**Program Descriptions:**

*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.

**PROGRAM SUMMARY**

|                            | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |                 |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                            | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Air Quality Control        | 1,430,162               | 1,457,677               | 1,569,075               | 1,550,991               | 1,537,778               | -               |
| Triad Air Awareness        | 12,421                  | -                       | -                       | 74,000                  | 74,000                  | -               |
| Solid Waste & Other Progs. | 414,799                 | 472,283                 | 461,145                 | 639,880                 | 632,580                 | -               |
| Administration             | 474,119                 | 517,750                 | 565,612                 | 560,366                 | 555,974                 | -               |
| Sustainability             | -                       | -                       | -                       | 606,426                 | 76,426                  | -               |
| <b>Total</b>               | <b><u>2,331,501</u></b> | <b><u>2,447,710</u></b> | <b><u>2,595,832</u></b> | <b><u>3,431,663</u></b> | <b><u>2,876,758</u></b> | <b><u>-</u></b> |

# ENVIRONMENTAL ASSISTANCE AND PROTECTION



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

95%

Process Permit Application w/in regulatory timeframe

100%

Inspect all scheduled major/synthetic minor facilities

3 Working Days

Processing time for asbestos renovation/demolition permit

**Budget Highlights:** The EAP FY23 Recommended Budget reflects a net County dollar increase of \$332,798 or 20.8% from the FY22 Adopted Budget. Drivers of this budget include increased personal service costs, the rebidding of the Waste Management contract, and inflation of equipment costs. A new OCA was added to the FY23 budget to reflect the growing Sustainability function within EAP. This new OCA will house the salary and benefits for the Senior Environmental Specialist who coordinates the sustainability efforts of the County, as well as several Alternate Service Level Requests for photovoltaic solar and other energy efficiency projects at County parks and electric vehicle charging infrastructure at the Government Center and the Human Services Campus. The department is also requesting an ASL for security cameras to be installed at the recycling convenience centers. This budget sees the reinstatement of the Triad Air Awareness program. This program was discontinued during FY21 due to pandemic-driven revenue shortfalls impacting critical state funding to support the program. Subsequently, this led to the elimination of the Air Awareness Coordinator position. The Office was recently notified that CMAQ funding from NCDOT for the Air Awareness program has been awarded to NCDEQ, sufficient to restore and support the Air Awareness program for two full years beginning July 1, 2022.

# ENVIRONMENTAL ASSISTANCE AND PROTECTION

|                                | FY 20-21         | FY 21-22         |                  |                  | FY 22-23  |         |
|--------------------------------|------------------|------------------|------------------|------------------|---|---------|
|                                | Actual           | Original         | Estimate         | Request          | Recommend   | Adopted |
| <b>EXPENDITURES</b>            |                  |                  |                  |                  |   |         |
| <b>Personal Services</b>       |                  |                  |                  |                  |   |         |
| Salaries & Wages               | 1,443,949        | 1,469,907        | 1,649,008        | 1,669,273        | 1,666,773   | -       |
| Other Employee Benefits        | 1,880            | 1,900            | 2,204            | 2,600            | 2,300   | -       |
|                                |                  |                  |                  |                  | <i>Cell phone stipend</i>   |         |
| Employee Benefits              | 606,181          | 623,124          | 665,888          | 683,188          | 683,188   | -       |
| <b>Total Personal Services</b> | <b>2,052,010</b> | <b>2,094,931</b> | <b>2,317,100</b> | <b>2,355,061</b> | <b>2,352,261</b>  | -       |
| <b>Operating Expenditures</b>  |                  |                  |                  |                  |   |         |
| Professional Fees              | 352              | 1,710            | 1,050            | 1,710            | 1,710   | -       |
|                                |                  |                  |                  |                  | <i>Laboratory &amp; medical fees</i>  |         |
| Purchased Property Services    | 5,830            | 9,020            | 7,558            | 10,423           | 9,620   | -       |
|                                |                  |                  |                  |                  | <i>Equipment maintenance, Compressed Cylinder Rentals, Air Awareness Space Rentals</i>                          |         |
| Other Purchased Services       | 23,755           | 28,201           | 101,281          | 908,475          | 375,255   | -       |
|                                |                  |                  |                  |                  | <i>Insurance Premiums, Waste Management Contract, public notice advertising, phone lines @ monitoring sites</i> |         |
| Training & Conference          | 3,120            | 21,313           | 4,936            | 26,131           | 26,131  | -       |
| General Supplies               | 26,640           | 18,225           | 22,083           | 28,057           | 21,475  | -       |
|                                |                  |                  |                  |                  | <i>Office supplies, postage, small equipment &amp; repair supplies</i>  |         |
| Electricity                    | 6,826            | 9,550            | 6,744            | 12,850           | 12,850  | -       |
| Operating Supplies             | 2,964            | 9,770            | 5,770            | 20,246           | 20,246  | -       |
|                                |                  |                  |                  |                  | <i>Operating supplies</i>   |         |
| Claims                         | -                | 7,000            | -                | 6,000            | 6,000   | -       |
|                                |                  |                  |                  |                  | <i>Insurance claims</i>   |         |
| Other General & Administrative | 1,290            | 2,510            | 1,310            | 3,210            | 3,210   | -       |
|                                |                  |                  |                  |                  | <i>Memberships &amp; dues, renewal fees</i>   |         |
| <b>Total Operating Exps.</b>   | <b>70,777</b>    | <b>107,299</b>   | <b>150,732</b>   | <b>1,017,102</b> | <b>476,497</b>  | -       |
| <b>Capital Outlay</b>          | <b>25,705</b>    | <b>32,000</b>    | <b>28,000</b>    | <b>47,500</b>    | <b>36,000</b>   | -       |
|                                |                  |                  |                  |                  | <i>Replacement monitors, analyzers and calibrators</i>  |         |
| <b>Payment T/O Agencies</b>    | <b>183,009</b>   | <b>213,480</b>   | <b>100,000</b>   | <b>12,000</b>    | <b>12,000</b>   | -       |
|                                |                  |                  |                  |                  | <i>Previously City of Winston-Salem contract : Recycling at 3 convenience sites</i>                             |         |
| <b>TOTAL EXPENDITURES</b>      | <b>2,331,501</b> | <b>2,447,710</b> | <b>2,595,832</b> | <b>3,431,663</b> | <b>2,876,758</b>  | -       |
| Cost-Sharing Expenses          | 76,900           | 96,500           | 46,938           | 99,856           | 99,856  | -       |
| Contra-Expenses                | -                | (10,670)         | -                | (10,670)         | (10,670)  | -       |
| <b>REVENUES</b>                | <b>849,017</b>   | <b>848,050</b>   | <b>803,295</b>   | <b>944,800</b>   | <b>944,800</b>  | -       |
| Positions (FT/PT)              | 24/1             | 24/1             | 24/1             | 25/1             | 25/1  | -       |



# 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.

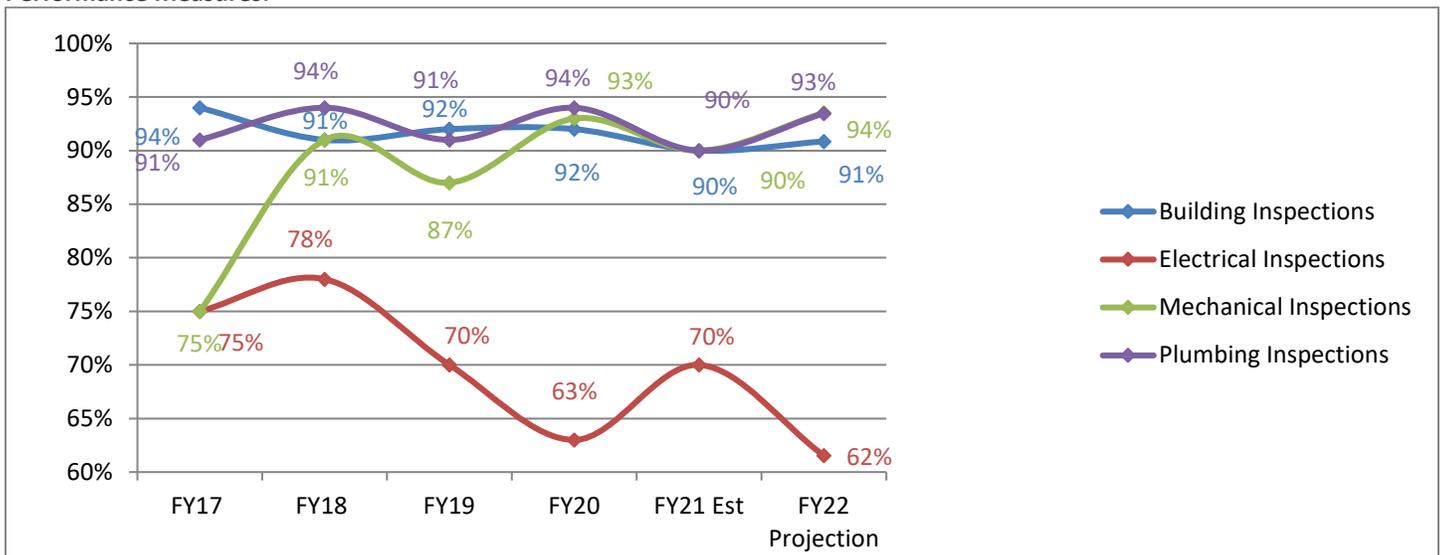
*Zoning Enforcement* - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure that

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

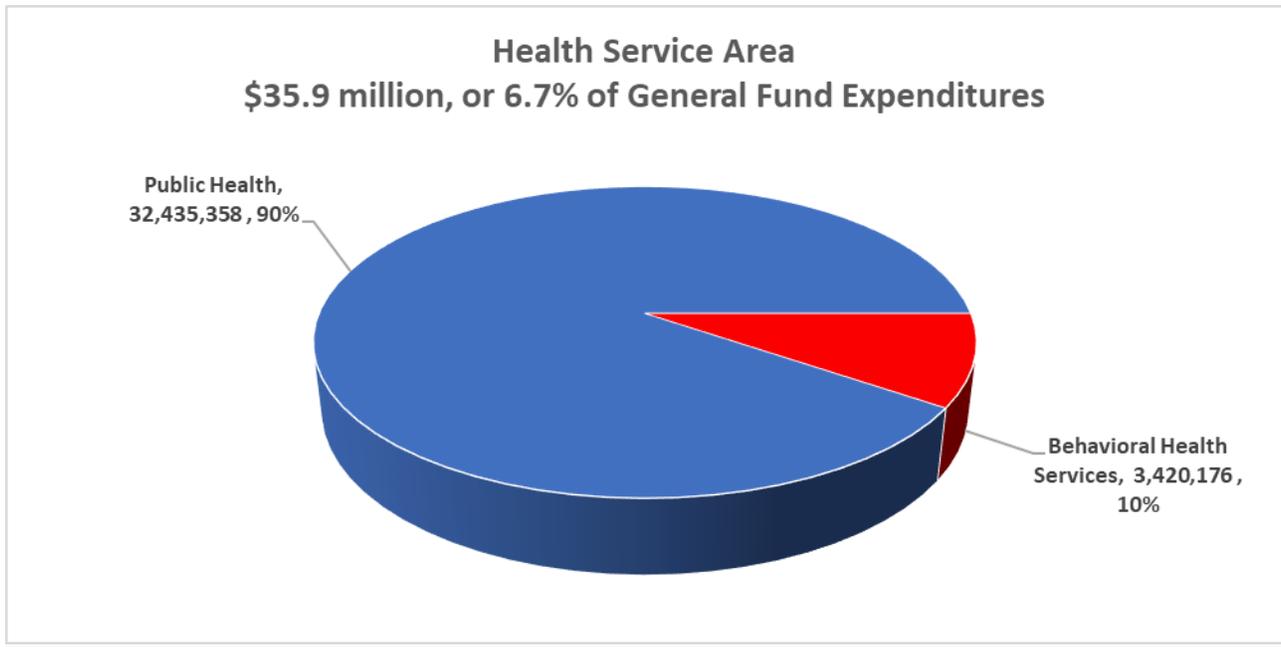
**PROGRAM SUMMARY**

|                           | FY 20-21              | FY 21-22              |                 | Request               | FY 22-23              |                 |
|---------------------------|-----------------------|-----------------------|-----------------|-----------------------|-----------------------|-----------------|
|                           | Actual                | Original              | Estimate        |                       | Recommend             | Adopted         |
| Administration            | 2,572                 | 3,100                 | -               | 3,100                 | 3,100                 | -               |
| Zoning Enforcement        | 356,233               | 429,440               | -               | 444,950               | 444,950               | -               |
| Erosion Control           | 16,323                | 117,130               | -               | 170,600               | 170,600               | -               |
| Construction Control      | -                     | -                     | -               | -                     | -                     | -               |
| <b>Total County Share</b> | <b><u>375,128</u></b> | <b><u>549,670</u></b> | <b><u>-</u></b> | <b><u>618,650</u></b> | <b><u>618,650</u></b> | <b><u>-</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.

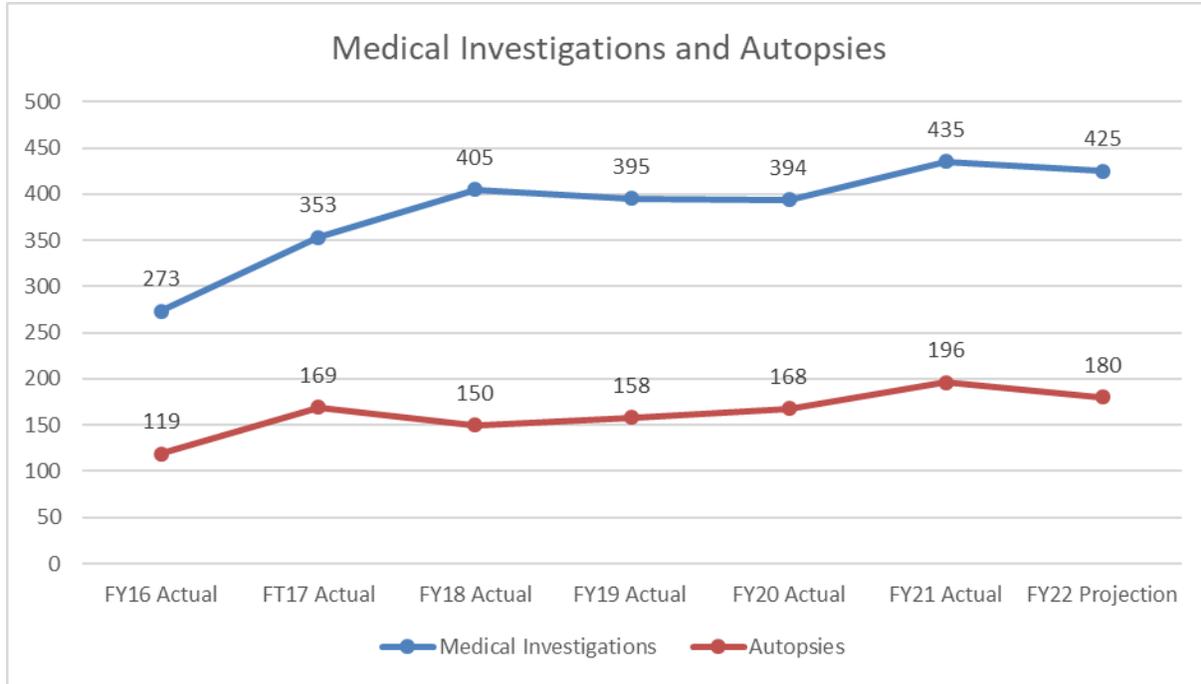
# MEDICAL EXAMINER

**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 FY23 Recommended Budget for Medical Examiner has been moved to Emergency Services.

**PROGRAM SUMMARY**

|                           | FY 20-21<br>Actual    | FY 21-22<br>Original  | FY 21-22<br>Estimate  | Request         | FY 22-23<br>Recommend | Adopted         |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------|-----------------------|-----------------|
| Medical Fees              | 87,000                | 77,400                | 80,000                | -               | -                     | -               |
| Autopsies                 | 343,000               | 281,750               | 304,500               | -               | -                     | -               |
| <b>Total</b>              | <b><u>430,000</u></b> | <b><u>359,150</u></b> | <b><u>384,500</u></b> | <b><u>-</u></b> | <b><u>-</u></b>       | <b><u>-</u></b> |
|                           | FY 20-21<br>Actual    | FY 21-22<br>Original  | FY 21-22<br>Estimate  | Request         | FY 22-23<br>Recommend | Adopted         |
| <b>EXPENDITURES</b>       |                       |                       |                       |                 |                       |                 |
| Professional Fees         | 430,000               | 359,150               | 384,500               | -               | -                     | -               |
| <b>TOTAL EXPENDITURES</b> | <b><u>430,000</u></b> | <b><u>359,150</u></b> | <b><u>384,500</u></b> | <b><u>-</u></b> | <b><u>-</u></b>       | <b><u>-</u></b> |



# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

**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:**

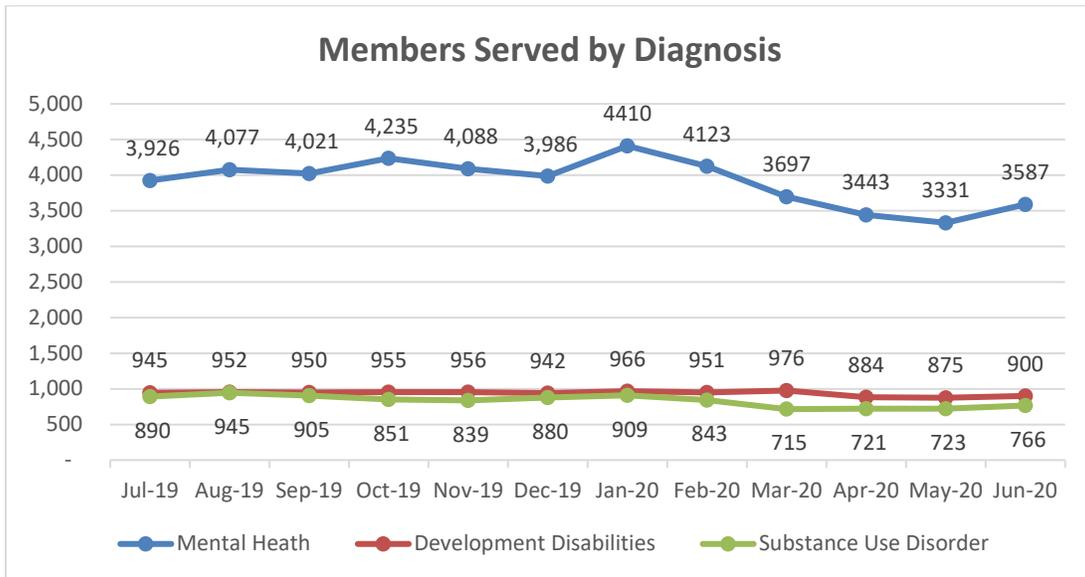
Partners Health Management supports publicly funded behavioral health services for Forsyth County residents. A comprehensive, contracted provider network includes outpatient clinicians and psychiatrists, behavioral health agencies, residential treatment programs and hospitals. Services include clinical 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. Partner’s total funding comes through Medicaid, County and State funds, and federal block grant allocations.

**Current Initiatives:**

- Key collaborations between managed care organization (Partners Health Management) and various community programs
  - EMS Paramedicine Program
  - Public Health Stepping Up Program
  - Sheriff’s Office Mental Health Professional and the Jail-Based Behavioral Health Unit Pilot Program.
- Forsyth County will hire a Behavioral Health Services Director in FY23 to coordinate services with the managed care organization, direct providers, and the community.

**Performance Measures:**



**Budget Highlights:** For FY23, Forsyth County's allocation of \$4,026,677 for the 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 the managed care organization for direct service provision, but in FY23, 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; Mental Health First Aid Training to County employees; and funds held in reserve.

# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

## PROGRAM SUMMARY

|  | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |                 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|  | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| MCO Managed Services                               | 1,580,505               | -                       | -                       | -                       | -                       | -               |
| County Managed Initiatives                         | 435,903                 | 2,423,133               | 2,159,386               | 4,615,761               | 2,889,182               | -               |
| LEDC Mental Health Professional (in Sheriff)       | -                       | 92,408                  | 92,408                  | 406,900                 | 406,900                 | -               |
| Mobile Integrated Health (in Emerg Srvcs)          | 792,422                 | 754,413                 | 831,103                 | 777,045                 | 777,045                 | -               |
| Stepping Up Initiative (in Public Health)          | 478,969                 | 515,528                 | 506,823                 | -                       | -                       | -               |
| Health Educator - Substance Use (in Public Health) | 62,846                  | 60,142                  | 58,761                  | 61,946                  | 61,946                  | -               |
| Unallocated Reserves                               | -                       | 181,053                 | -                       | -                       | -                       | -               |
| <b>Total</b>                                       | <b><u>3,350,645</u></b> | <b><u>4,026,677</u></b> | <b><u>3,648,481</u></b> | <b><u>5,861,652</u></b> | <b><u>4,135,073</u></b> | <b><u>-</u></b> |

|  | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |                 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|  | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| <b>EXPENDITURES</b>                            |                         |                         |                         |                         |                         |                 |
| <b>Cardinal Innovations - Managed Services</b> | <b>1,580,505</b>        | -                       | -                       | -                       | -                       | -               |
| <b>County Managed Initiatives</b>              | <b>435,903</b>          | <b>2,423,133</b>        | <b>2,159,386</b>        | <b>4,615,761</b>        | <b>2,889,182</b>        | -               |
| <i>Crossnore School</i>                        | -                       | -                       | 181,053                 | 220,476                 | 97,185                  | -               |
| <i>DATA Program - ARCA</i>                     | 2,301                   | 30,000                  | -                       | 30,000                  | 30,000                  | -               |
| <i>DATA Program - Insight Human Services</i>   | 140,000                 | 140,000                 | 140,000                 | 140,000                 | 140,000                 | -               |
| <i>DATA Program - Naphcare</i>                 | 5,171                   | 62,500                  | 62,500                  | 62,500                  | 62,500                  | -               |
| <i>Daymark</i>                                 | -                       | 1,000,000               | 1,000,000               | 1,027,425               | 1,000,000               | -               |
| <i>Enrichment Center</i>                       | -                       | -                       | -                       | 155,000                 | 110,000                 | -               |
| <i>Faith Health Chaplaincy Program</i>         | 68,750                  | 75,000                  | 75,000                  | -                       | -                       | -               |
| <i>Family Services</i>                         | -                       | 60,600                  | 60,600                  | 70,989                  | 60,600                  | -               |
| <i>Financial Pathways</i>                      | 30,000                  | 19,800                  | 30,000                  | 30,000                  | 19,800                  | -               |
| <i>Green Tree Peer Center</i>                  | 35,000                  | 45,000                  | 35,000                  | 85,000                  | 78,000                  | -               |
| <i>Horizons</i>                                | -                       | 100,000                 | 100,000                 | 133,500                 | 133,500                 | -               |
| <i>Industries for the Blind</i>                | -                       | -                       | -                       | 164,200                 | 100,000                 | -               |
| <i>Mental Health Assoc of Forsyth</i>          | 12,500                  | 25,000                  | 25,000                  | 35,000                  | 30,000                  | -               |
| <i>MOJI Coffee</i>                             | 71,181                  | 48,734                  | 48,734                  | 53,734                  | 33,734                  | -               |
| <i>Monarch</i>                                 | -                       | 262,300                 | 262,300                 | 232,515                 | 232,515                 | -               |
| <i>NAMI Northwest</i>                          | 6,000                   | 6,000                   | 6,000                   | 12,000                  | 6,000                   | -               |
| <i>School Health Alliance</i>                  | -                       | 83,199                  | 83,199                  | 85,695                  | 85,695                  | -               |
| <i>Twin City Harm Reduction</i>                | -                       | -                       | -                       | 122,270                 | 62,960                  | -               |
| <i>Urban League</i>                            | 30,000                  | -                       | -                       | 50,000                  | 25,000                  | -               |
| <i>YWCA's Hawley House</i>                     | 35,000                  | 25,000                  | 25,000                  | 97,976                  | 20,400                  | -               |
| <i>CareNet Counseling</i>                      | -                       | -                       | -                       | 48,000                  | -                       | -               |
| <i>Hope Counseling and Consulting</i>          | -                       | -                       | -                       | 780,500                 | -                       | -               |
| <i>Into the Wild</i>                           | -                       | -                       | -                       | 20,000                  | -                       | -               |
| <i>Smart Start</i>                             | -                       | -                       | -                       | 297,688                 | -                       | -               |
| <i>Wells Center</i>                            | -                       | -                       | -                       | 100,000                 | -                       | -               |
| <i>Advisory Committees</i>                     | -                       | 30,000                  | -                       | 30,000                  | 30,000                  | -               |
| <i>Behavioral Health Director</i>              | -                       | -                       | -                       | 140,293                 | 140,293                 | -               |
| <i>DSS APS Placements</i>                      | -                       | 35,000                  | -                       | 35,000                  | 35,000                  | -               |
| <i>DSS CPS Placements</i>                      | -                       | 350,000                 | -                       | 350,000                 | 350,000                 | -               |
| <i>Mental Health First Aid Training</i>        | -                       | 25,000                  | 25,000                  | 6,000                   | 6,000                   | -               |
| <b>Funds held in Reserve</b>                   | -                       | <b>181,053</b>          | -                       | -                       | -                       | -               |
| <i>Reserve - Crisis Ctr Operations</i>         | -                       | -                       | -                       | -                       | -                       | -               |
| <i>Reserve - MH/IDD/SU Projects</i>            | -                       | 181,053                 | -                       | -                       | -                       | -               |
| <b>Total Expenditures</b>                      | <b><u>2,016,408</u></b> | <b><u>2,604,186</u></b> | <b><u>2,159,386</u></b> | <b><u>4,615,761</u></b> | <b><u>2,889,182</u></b> | <b><u>-</u></b> |

# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

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## ALLOCATION

|   |                         |                         |                         |                         |                         |                 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Forsyth County Behavioral Health Allocation | 2,016,408               | 2,604,186               | 2,159,386               | 4,615,761               | 2,889,182               | -               |
| <i>In Sheriff</i>                           | -                       | 92,408                  | 92,408                  | 406,900                 | 406,900                 | -               |
| <i>In Emergency Services</i>                | 792,422                 | 754,413                 | 831,103                 | 777,045                 | 777,045                 | -               |
| <i>In Public Health</i>                     | 541,815                 | 575,670                 | 565,584                 | 61,946                  | 61,946                  | -               |
| <b>Total Allocation</b>                     | <b><u>3,350,645</u></b> | <b><u>4,026,677</u></b> | <b><u>3,648,481</u></b> | <b><u>5,861,652</u></b> | <b><u>4,135,073</u></b> | <b><u>-</u></b> |

## REVENUES

|  |                       |                       |                       |                       |                       |                 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|  | <b><u>136,545</u></b> | <b><u>120,000</u></b> | <b><u>126,150</u></b> | <b><u>759,400</u></b> | <b><u>759,400</u></b> | <b><u>-</u></b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|



# PUBLIC HEALTH

**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 services 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:**

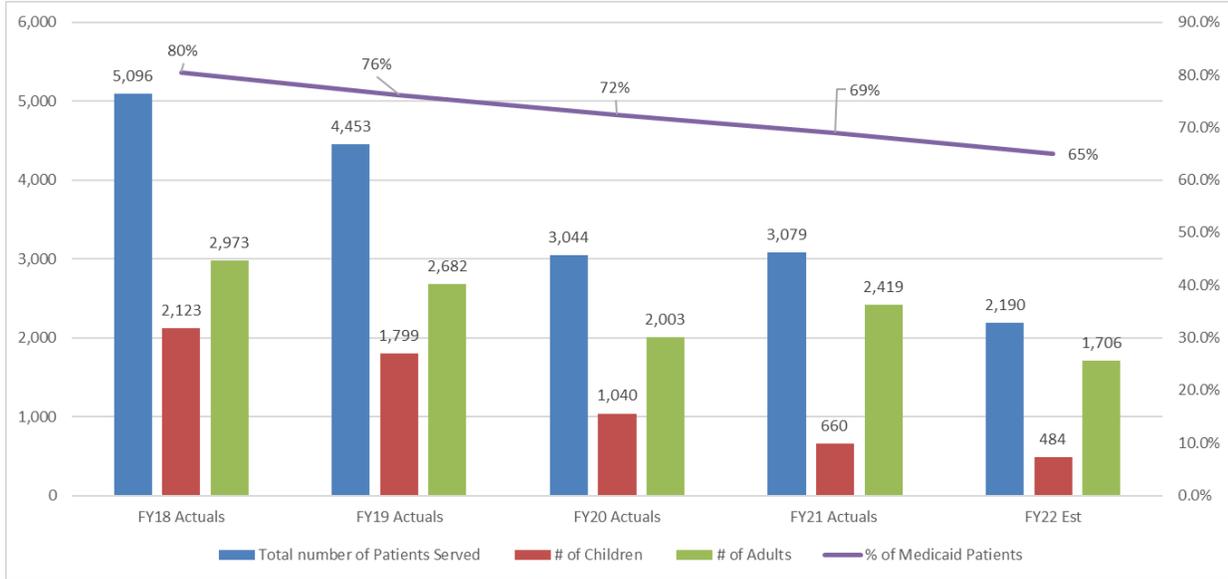
- Conduct a full strategic plan every three years for the Forsyth County Department of Public Health.
- Conduct five sealant projects with WS/FCS.
- Achieve or exceed an average of 70% compliance with the frequency rate of all inspections over a three-year period.
- Increase productivity across all clinics by 5%.
- Improve WIC participation rate to state assigned baseline.
- Integrate the Forsyth County WeCare Guiding Principles and countywide goals into the department.
- 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.
- Work with MapForsyth to develop Dashboard with metrics to drive employee performance and highlight Public Health performance in the community.
- Move WIC staff from the Cleveland Clinic to DSS 3<sup>rd</sup> Floor.
- Pay for added/ utilized authorizations for Environmental Health employees.
- Space Study for Clinic.

**PROGRAM SUMMARY**

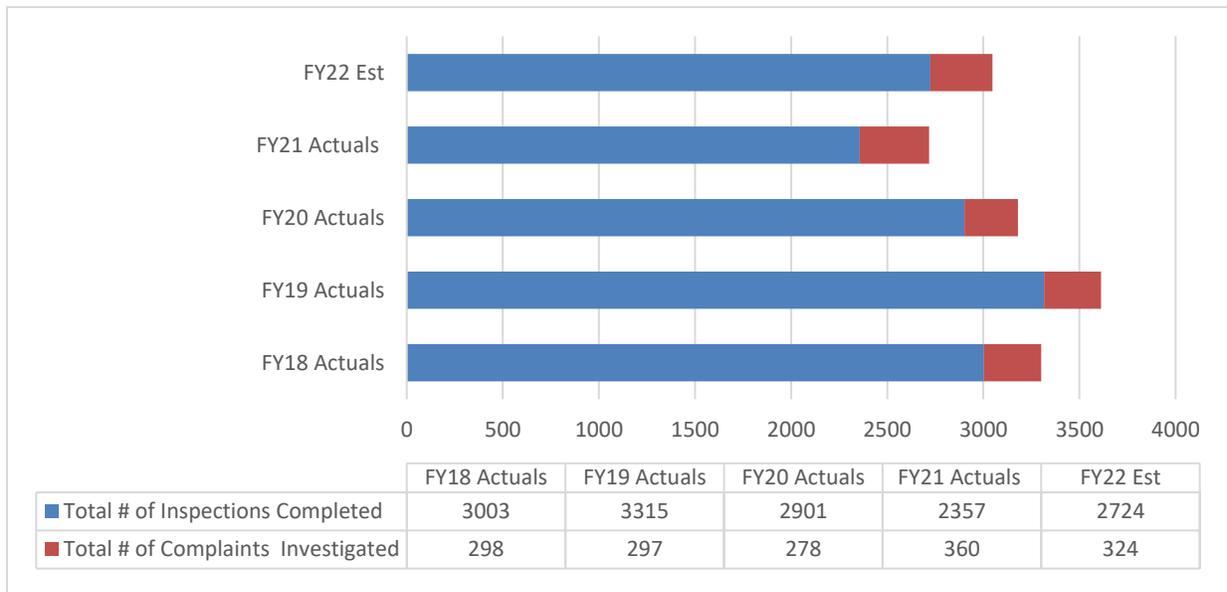
|                           | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          |                 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
|                           | Actual                   | Original                 | Estimate                 | Request                  | Recommend                | Adopted         |
| Administration            | 2,695,930                | 2,790,224                | 2,631,534                | 2,335,160                | 2,304,801                | -               |
| Lab Services              | 783,548                  | 1,088,390                | 1,074,052                | 1,119,378                | 1,116,813                | -               |
| Environmental Health      | 2,856,387                | 3,128,486                | 2,789,644                | 3,720,568                | 3,345,061                | -               |
| Personal Health & Nursing | 11,375,008               | 13,723,127               | 16,832,741               | 19,697,862               | 19,086,094               | -               |
| WIC                       | 1,951,278                | 1,986,708                | 1,999,239                | 2,328,983                | 2,328,253                | -               |
| Pharmacy                  | 2,532,644                | 3,040,616                | 3,014,648                | 3,087,357                | 3,087,357                | -               |
| Dental Clinic             | 736,826                  | 1,084,680                | 724,807                  | 1,198,579                | 1,166,979                | -               |
| <b>Total</b>              | <b><u>22,931,621</u></b> | <b><u>26,842,231</u></b> | <b><u>29,066,665</u></b> | <b><u>33,487,887</u></b> | <b><u>32,435,358</u></b> | <b><u>-</u></b> |

# PUBLIC HEALTH

## Performance Measures:



**Dental Clinic**



**Food and Lodging Inspections**

## Budget Highlights:

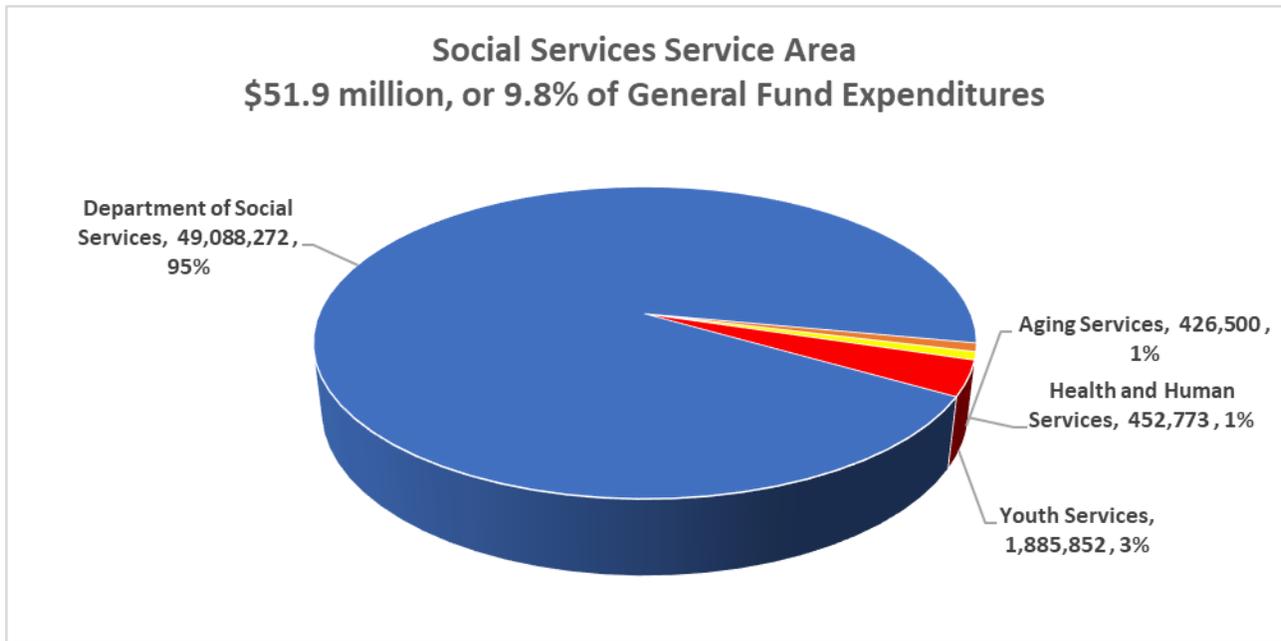
The FY23 Recommended Budget reflects a net County dollar increase of \$1,381,863, or 9.8%. Personal Services are increasing \$2,973,113 or 14.7% over FY22 due to annualized salary and fringe benefit increases. Operating expenses are increasing \$3,217,909 or 48.2% over the FY22 budget. This large operating budget increase is primarily due to the increase in the COVID AA budgets. The COVID AA budgets are comprised of State Revenue Agreement Addendums 543, 546, 620, and 716. The Operating budget increase within the COVID AA budgets is \$3,153,057. Without the large influx of COVID funds, the Requested Continuation Operating budget is experiencing a \$385,182 or 5.8% increase and the Recommended Operating budget is experiencing a \$64,852 or 1.0% increase over FY22. The FY23 Budget for Public Health includes five Alternate Service Level requests. The Alternate Service Levels total \$882,158.

# PUBLIC HEALTH

|                                | FY 20-21<br>Actual | FY 21-22<br>Original | Estimate          | Request   | FY 22-23<br>Recommend                           | Adopted |
|--------------------------------|--------------------|----------------------|-------------------|---|---|---------|
| <b>EXPENDITURES</b>            |                    |                      |                   |   |   |         |
| <b>Personal Services</b>       |                    |                      |                   |   |   |         |
| Salaries & Wages               | 12,187,125         | 14,260,567           | 14,736,546        | 16,617,303  | 16,114,299                                      | -       |
| Other Employee Comp.           | 313                | -                    | 326               | -   | -   | -       |
| Employee Benefits              | 4,973,542          | 5,912,419            | 5,071,434         | 6,684,290   | 6,455,095                                       | -       |
| Board Compensation             | 2,425              | -                    | 7,313             | 4,250   | 4,250   | -       |
| <b>Total Personal Services</b> | <b>17,163,405</b>  | <b>20,172,986</b>    | <b>19,815,619</b> | <b>23,305,843</b>   | <b>22,573,644</b>                               | -       |
| <b>Operating Expenditures</b>  |                    |                      |                   |   |   |         |
| Professional Fees              | 937,353            | 769,018              | 956,151           | 1,214,026   | 1,210,226                                       | -       |
|                                |                    |                      |                   | <i>Temporary Help, lab fees, medical fees</i>   |   |         |
| Maintenance Service            | 46,223             | 91,958               | 51,803            | 81,982  | 72,262  | -       |
| Rent                           | 170,588            | 70,828               | 71,128            | 69,496  | 69,496  | -       |
|                                |                    |                      |                   | <i>Equipment rental, space rental for Administration &amp; Dental Clinic</i>                  |   |         |
| Utility Services               | 5,159              | 10,467               | 5,970             | 10,467  | 10,467  | -       |
|                                |                    |                      |                   |   | <i>Water &amp; sewer</i>                        |         |
| Other Purchased Services       | 727,509            | 758,452              | 1,188,589         | 1,046,930   | 1,014,343                                       | -       |
|                                |                    |                      |                   | <i>Advertising, printing, telephone, insurance premiums, contracts</i>                        |   |         |
| Training & Conference          | 17,159             | 138,748              | 66,427            | 205,778   | 161,117   | -       |
|                                |                    |                      |                   |   | <i>Travel and personal mileage</i>              |         |
| General Supplies               | 219,372            | 225,713              | 339,002           | 558,214   | 479,437   | -       |
|                                |                    |                      |                   | <i>General supplies, small equipment, books &amp; subscriptions, office supplies, postage</i> |   |         |
| Energy                         | 92,231             | 93,046               | 92,919            | 95,425  | 95,425  | -       |
|                                |                    |                      |                   |   | <i>Electricity and natural gas</i>              |         |
| Operating Supplies             | 1,314,792          | 1,765,281            | 1,945,264         | 2,667,493   | 2,636,163                                       | -       |
|                                |                    |                      |                   | <i>Software, audio visual supplies, medical supplies, other operating supplies</i>            |   |         |
| Inventory Purchases            | 2,035,653          | 2,500,000            | 2,500,000         | 2,500,000   | 2,500,000                                       | -       |
|                                |                    |                      |                   |   | <i>Pharmacy inventory</i>                       |         |
| Other Operating Costs          | 32,011             | 150,819              | 63,776            | 136,598   | 134,443   | -       |
|                                |                    |                      |                   |   | <i>Memberships &amp; dues, insurance claims</i> |         |
| <b>Total Operating Exps.</b>   | <b>5,598,050</b>   | <b>6,574,330</b>     | <b>7,281,029</b>  | <b>8,586,409</b>  | <b>8,383,379</b>                                | -       |
| Contingency                    | -                  | -                    | 1,788,077         | 1,353,420   | 1,353,420                                       | -       |
| Capital Outlay                 | 80,986             | -                    | 87,025            | 147,300   | 30,000  | -       |
| Payments to Other Agencies     | 89,180             | 94,915               | 94,915            | 94,915  | 94,915  | -       |
| <b>TOTAL EXPENDITURES</b>      | <b>22,931,621</b>  | <b>26,842,231</b>    | <b>29,066,665</b> | <b>33,487,887</b>   | <b>32,435,358</b>                               | -       |
| Cost-Sharing Expenses          | 559,507            | 601,150              | 412,726           | 612,036   | 612,036   | -       |
| Contra-Expenses                | (149,380)          | (170,000)            | (149,380)         | (240,168)   | (240,168)                                       | -       |
| <b>REVENUES</b>                | <b>11,647,395</b>  | <b>12,780,684</b>    | <b>14,714,547</b> | <b>17,795,401</b>   | <b>17,589,843</b>                               | -       |
| POSITIONS (FT/PT)              | 277/12             | 269/13               | 281/25            | 284/26  | 273/25  | -       |

# 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.

# HEALTH AND HUMAN SERVICES

Health and Human Services is a new department in Fiscal Year 2022-2023. The goal is to better integrate and coordinate service delivery across Forsyth County’s Health and Human Services departments, programs, and initiatives. This includes Public Health, Social Services, Behavioral Health, the Family Justice Center, and Community and Economic Development.

For FY23, this department is essentially shifting four positions from the Department of Social Services and one position from Public Health. These positions will focus on Human Services Planning and Evaluation.

**PROGRAM SUMMARY**

|                           | FY 20-21 | FY 21-22 |          |                | FY 22-23       |          |
|---------------------------|----------|----------|----------|----------------|----------------|----------|
|                           | Actual   | Original | Estimate | Request        | Recommend      | Adopted  |
| Health and Human Services | -        | -        | -        | 452,773        | 452,773        | -        |
| <b>Total</b>              | <b>-</b> | <b>-</b> | <b>-</b> | <b>452,773</b> | <b>452,773</b> | <b>-</b> |

|                                 | FY 20-21 | FY 21-22 |          |                | FY 22-23       |          |
|---------------------------------|----------|----------|----------|----------------|----------------|----------|
|                                 | Actual   | Original | Estimate | Request        | Recommend      | Adopted  |
| <b><u>EXPENDITURES</u></b>      |          |          |          |                |                |          |
| <b><i>Personal Services</i></b> |          |          |          |                |                |          |
| Salaries & Wages                | -        | -        | -        | 309,920        | 309,920        | -        |
| Other Employee Benefits         | -        | -        | -        | -              | -              | -        |
| Employee Benefits               | -        | -        | -        | 142,853        | 142,853        | -        |
| <b>Total Personal Services</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>452,773</b> | <b>452,773</b> | <b>-</b> |

|                          |            |            |            |            |            |          |
|--------------------------|------------|------------|------------|------------|------------|----------|
| <b>POSITIONS (FT/PT)</b> | <b>0/0</b> | <b>0/0</b> | <b>0/0</b> | <b>5/0</b> | <b>5/0</b> | <b>-</b> |
|--------------------------|------------|------------|------------|------------|------------|----------|



# SOCIAL SERVICES

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

**Goals:**

- *Employee engagement and positive workplace culture.*
- *Operational accountability.*
- *All residents achieve self-sufficiency and safety.*

**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,

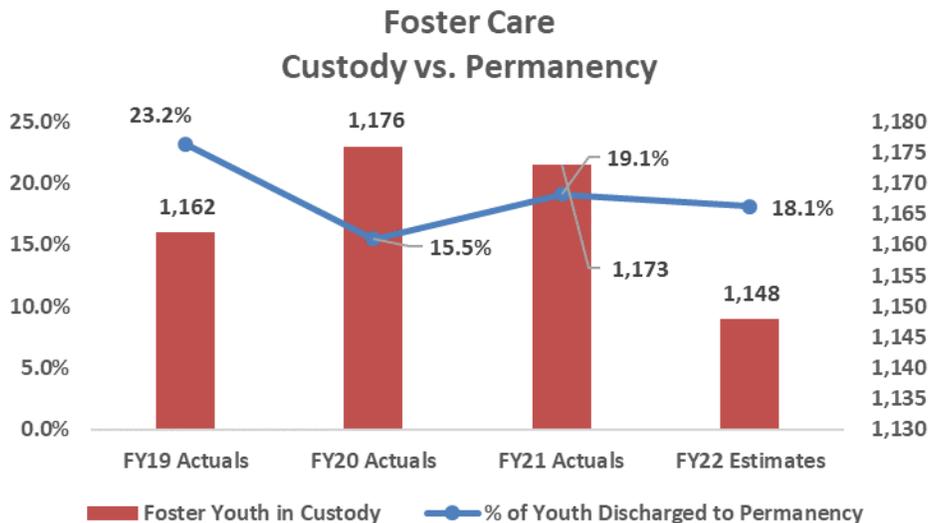
and personal aide; placement with families or assisted living; guardianship of those determined to be wards by the Clerk of Court; inspection and monitoring of all licensed adult care facilities, and complaint investigation; and employment services.

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

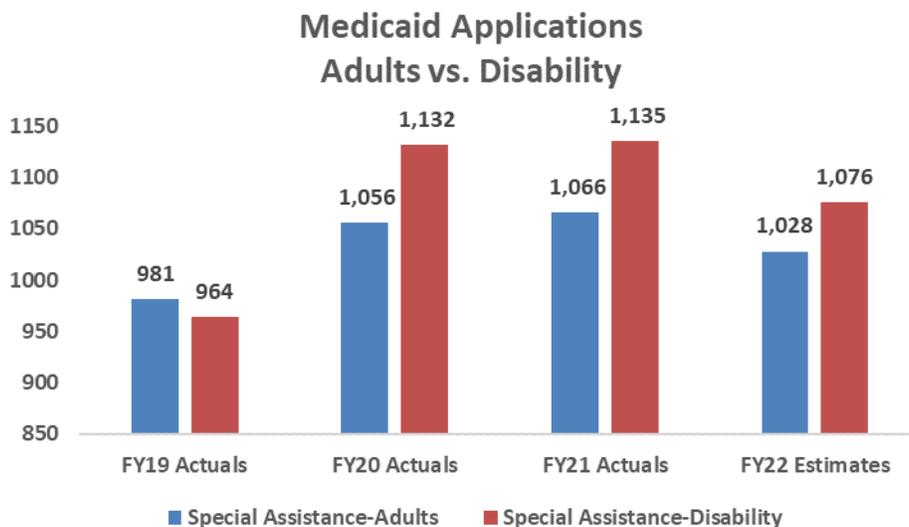
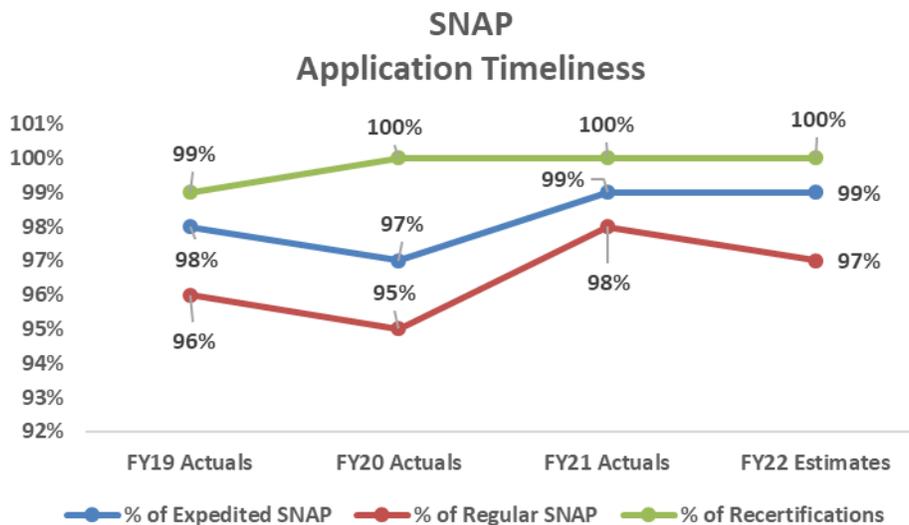
**Current Initiatives:**

- Implement Agency-wide strategies to improve retention rate of employees.
- Ensure Internal Accountability of Assets, Resources, Productivity and Performance.
- Enhance serve delivery intersection FCDSS and Public Health to promote access to services and a continuum of care model.
- Continue to promote Child Support Services as a family-centered with an emphasis on fatherhood engagement and/or incarcerated parents.
- Enhance and increase services and to improve MOU and secondary performance measures for FNS E&T Services and Work First Services.
- Reduce the FCDSS In-Home Aide Services Waiting List.

**Performance Measures:**



# SOCIAL SERVICES



**Budget Highlights:** The FY23 recommended budget for Social Services represents a \$1,750,638 or 3.2% increase in net County dollars that closely aligns with actual historical usage of the non-restricted portions of the Department’s budget. The requested budget represents a \$2,230,325 or 4.1% increase in net County dollars. The requested budget also includes three (3) Alternate Service Level requests totaling \$553,978 and would add one additional Fiscal Technician to the Business Office, additional funding to Adult Services to reduce the waiting list by 100 clients for In-Home Aide Services, and an a Division Director for Medicaid.

## PROGRAM SUMMARY

|                           | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          |                 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
|                           | Actual                   | Original                 | Estimate                 | Request                  | Recommend                |                 |
| Administration            | 2,897,609                | 3,995,686                | 3,207,971                | 4,476,779                | 4,398,957                | -               |
| Income Support            | 15,142,191               | 17,263,842               | 21,478,508               | 17,742,635               | 17,632,874               | -               |
| Family & Children Service | 12,030,450               | 15,423,787               | 11,962,819               | 16,381,331               | 16,375,981               | -               |
| Adult Services            | 5,922,587                | 7,414,244                | 5,714,138                | 7,891,823                | 7,499,428                | -               |
| Child Support             | 2,856,685                | 3,316,091                | 2,682,187                | 3,557,904                | 3,557,904                | -               |
| <b>Total</b>              | <b><u>38,849,522</u></b> | <b><u>47,413,650</u></b> | <b><u>45,045,623</u></b> | <b><u>50,050,472</u></b> | <b><u>49,465,144</u></b> | <b><u>-</u></b> |

# SOCIAL SERVICES

|                                      | FY 20-21                 | FY 21-22                 |                          |                          | FY 22-23  |         |
|--------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---|---------|
|                                      | Actual                   | Original                 | Estimate                 | Request                  | Recommend   | Adopted |
| <b><u>EXPENDITURES</u></b>           |                          |                          |                          |                          |   |         |
| <b><i>Personal Services</i></b>      |                          |                          |                          |                          |   |         |
| Salaries & Wages                     | 18,804,065               | 22,140,707               | 20,645,191               | 24,066,172               | 23,959,855  | -       |
| Employee Benefits                    | 579                      | -                        | -                        | -                        | -   | -       |
| Other Employee Benefits              | 8,591,414                | 10,283,635               | 9,133,352                | 11,016,303               | 10,966,717  | -       |
| Board Compensation                   | -                        | -                        | -                        | -                        | -   | -       |
| <b>Total Personal Services</b>       | <b>27,396,058</b>        | <b>32,424,342</b>        | <b>29,778,543</b>        | <b>35,082,475</b>        | <b>34,926,572</b>   | -       |
| <b><i>Operating Expenditures</i></b> |                          |                          |                          |                          |   |         |
| Professional Fees                    | 116,799                  | 266,300                  | 272,736                  | 242,500                  | 242,500   | -       |
|                                      |                          |                          |                          |                          | <i>Medical tests &amp; temporary help for Food &amp; Nutrition, Medicaid, LIEAP &amp; CPS</i> |         |
| Maintenance Service                  | 10,785                   | 10,700                   | 10,887                   | 13,745                   | 13,745  | -       |
| Rent                                 | -                        | 2,000                    | -                        | 3,000                    | 3,000   | -       |
|                                      |                          |                          |                          |                          | <i>Parking for court cases</i>  |         |
| Utility Services                     | 22,128                   | 31,000                   | 28,506                   | 31,000                   | 30,000  | -       |
| Other Purchased Services             | 1,463,731                | 2,294,700                | 1,744,352                | 2,715,395                | 2,307,300   | -       |
|                                      |                          |                          |                          |                          | <i>Insurance premiums, microfilm, food stamp service charges</i>                              |         |
| Training & Conference                | 7,842                    | 92,500                   | 25,031                   | 93,900                   | 92,500  | -       |
|                                      |                          |                          |                          |                          | <i>Includes mandatory CPS training &amp; personal mileage for care-givers</i>                 |         |
| General Supplies                     | 168,825                  | 225,500                  | 168,743                  | 228,080                  | 224,400   | -       |
| Energy                               | 247,306                  | 270,000                  | 166,885                  | 280,000                  | 270,000   | -       |
| Operating Supplies                   | 80,827                   | 57,500                   | 25,399                   | 35,500                   | 34,500  | -       |
| Support & Assistance                 | 8,986,809                | 11,002,608               | 12,396,124               | 10,890,877               | 10,886,627  | -       |
|                                      |                          |                          |                          |                          | <i>Daycare, Special Assistance, Foster Care, WorkFirst Projects, Medicaid admin./transp</i>   |         |
| Other Operating Costs                | 348,445                  | 436,500                  | 128,417                  | 434,000                  | 434,000   | -       |
|                                      |                          |                          |                          |                          | <i>Insurance premiums and other supplies</i>  |         |
| <b>Total Operating Exps.</b>         | <b>11,453,497</b>        | <b>14,689,308</b>        | <b>14,967,080</b>        | <b>14,967,997</b>        | <b>14,538,572</b>   | -       |
| <b>Capital Outlay</b>                | -                        | <b>300,000</b>           | <b>300,000</b>           | -                        | -   | -       |
| <b>TOTAL EXPENDITURES</b>            | <b><u>38,849,555</u></b> | <b><u>47,413,650</u></b> | <b><u>45,045,623</u></b> | <b><u>50,050,472</u></b> | <b><u>49,465,144</u></b>  | -       |
| Cost-Sharing Expenses                | 2,002,928                | 1,953,130                | 940,995                  | 2,126,873                | 2,126,873   | -       |
| <b><u>REVENUES</u></b>               | <b><u>24,372,421</u></b> | <b><u>27,278,786</u></b> | <b><u>28,498,572</u></b> | <b><u>27,685,283</u></b> | <b><u>27,579,642</u></b>  | -       |
| POSITIONS (FT/PT)                    | 501/0                    | 501/0                    | 518/0                    | 520/0                    | 518/0   | -       |



# 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:**

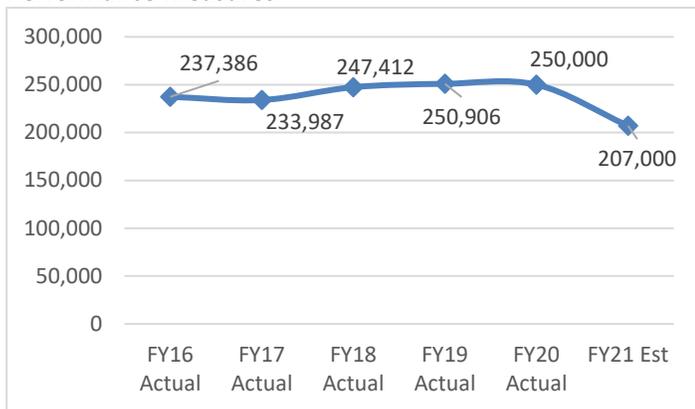
*Meals on Wheels* – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents age 60 and over who are unable to obtain and prepare meals for themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

*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.

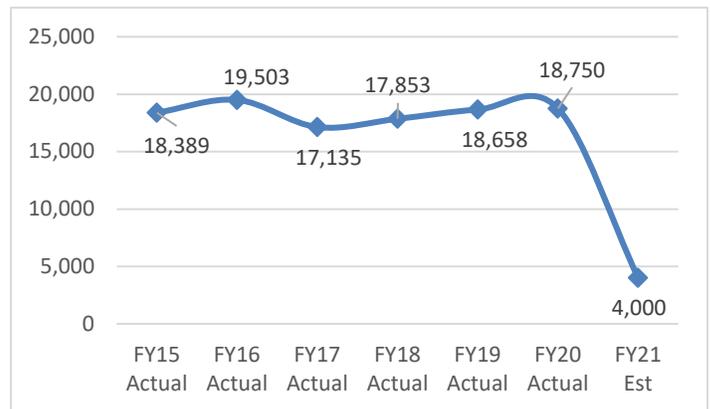
*Shepherd’s Center* – The Shepherd’s Center of Greater Winston-Salem provides transportation services, respite and visitation services, and minor home repairs. The Shepherd’s Center of Kernersville provides senior fitness and enrichment programs, dental clinics, and tax preparation services.

*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 FY23 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 FY23. \$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 FY23 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 20-21<br>Actual    | FY 21-22<br>Original  | FY 21-22<br>Estimate  | Request               | FY 22-23<br>Recommend | FY 22-23<br>Adopted |
|----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Aging Services | 425,000               | 641,500               | 640,000               | 476,500               | 426,500               | -                   |
| <b>Total</b>   | <b><u>425,000</u></b> | <b><u>641,500</u></b> | <b><u>640,000</u></b> | <b><u>476,500</u></b> | <b><u>426,500</u></b> | <b><u>-</u></b>     |

|                                     | FY 20-21<br>Actual    | FY 21-22<br>Original  | FY 21-22<br>Estimate  | Request               | FY 22-23<br>Recommend                       | FY 22-23<br>Adopted |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|---------------------|
| <b><u>EXPENDITURES</u></b>          |                       |                       |                       |                       |   |                     |
| Other Operating Costs               | -                     | 1,500                 | 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               | 575,000               | 575,000               | 395,000               | 370,000                                     | -                   |
| Shepherd's Center                   | 55,000                | 65,000                | 65,000                | 80,000                | 55,000                                      | -                   |
| Trans-Aid - EDTAP Grant             | -                     | -                     | -                     | -                     | -   | -                   |
| <b>TOTAL EXPENDITURES</b>           | <b><u>425,000</u></b> | <b><u>641,500</u></b> | <b><u>641,500</u></b> | <b><u>476,500</u></b> | <b><u>426,500</u></b>                       | <b><u>-</u></b>     |
| <b>REVENUES</b>                     | <b><u>-</u></b>       | <b><u>-</u></b>       | <b><u>-</u></b>       | <b><u>-</u></b>       | <b><u>-</u></b>                             | <b><u>-</u></b>     |

# YOUTH SERVICES

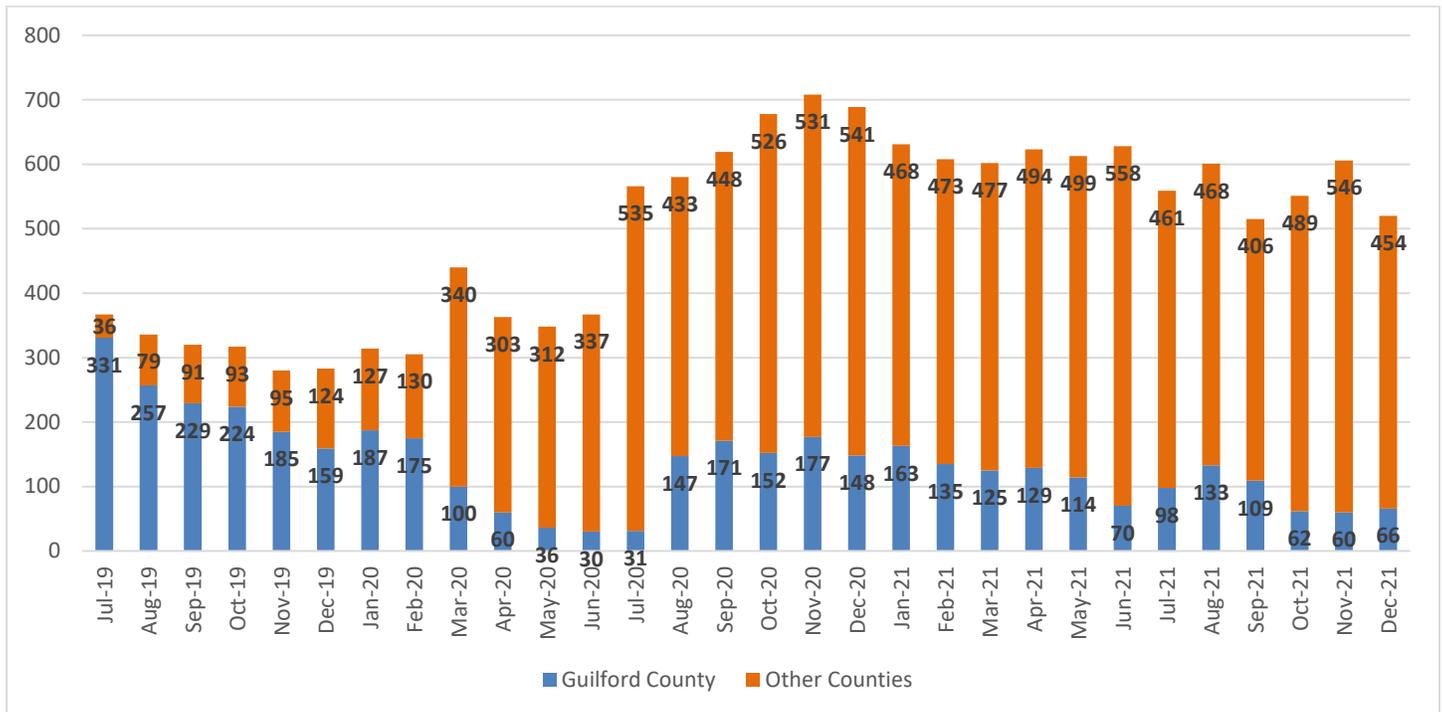
**Department Mission:** To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

**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:**



*Youth Detention – Bed Days by County*

**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 decreasing for FY23.

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. Costs were slightly lower than projected in FY22, however, so expenditures will decrease in FY23.

The Juvenile Crime Prevention Council is 100% pass-through funding, received applications totaling \$1,611,860 and will allocate the full \$940,852 received from the State of North Carolina. The Juvenile Crime Prevention Council voted to request County funding in FY23 to provide JCPC-funded organizations with a 30% cash match. The \$282,256 would enable the JCPC to expand programming for youth throughout Forsyth County.

# YOUTH SERVICES

## PROGRAM SUMMARY

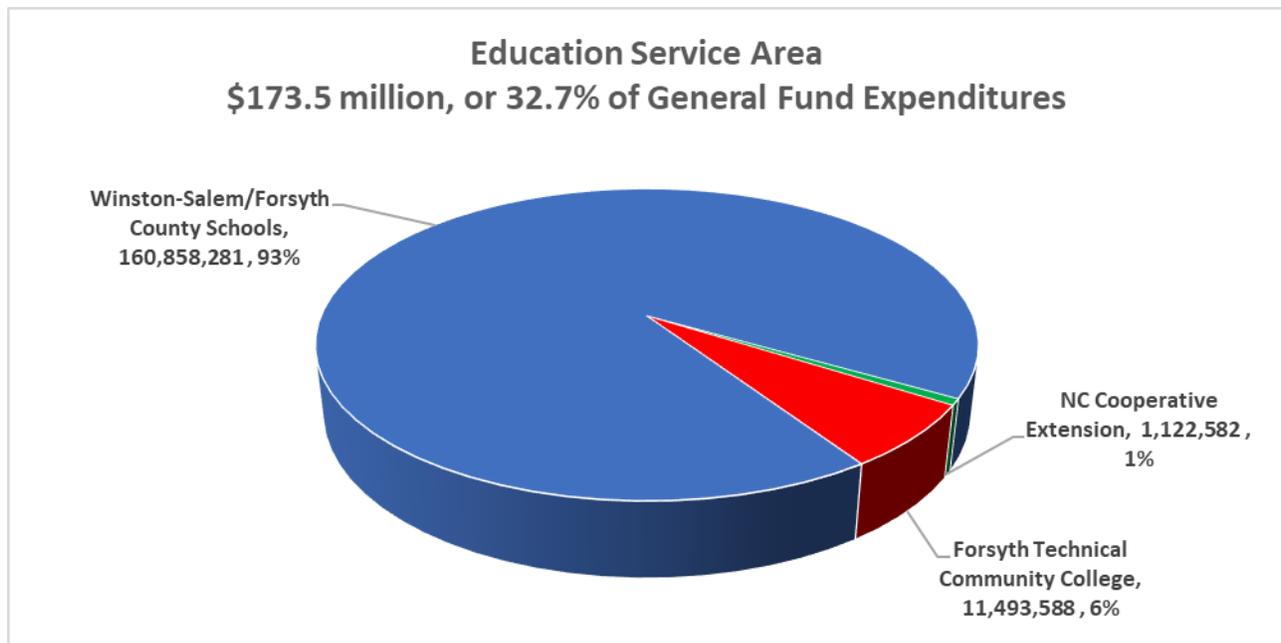
|                     | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |                 |
|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                     | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Youth Services      | 916,220                 | 1,100,000               | 821,095                 | 945,000                 | 945,000                 | -               |
| JCPC Administration | 1,092,235               | 1,340,852               | 995,127                 | 1,223,108               | 940,852                 | -               |
| <b>Total</b>        | <b><u>2,008,455</u></b> | <b><u>2,440,852</u></b> | <b><u>1,816,222</u></b> | <b><u>2,168,108</u></b> | <b><u>1,885,852</u></b> | <b><u>-</u></b> |

|                                      | FY 20-21                | FY 21-22  |                         | FY 22-23                |                         |                 |
|--------------------------------------|-------------------------|---|-------------------------|-------------------------|-------------------------|-----------------|
|                                      | Actual                  | Original  | Estimate                | Request                 | Recommend               | Adopted         |
| <b><u>EXPENDITURES</u></b>           |                         |   |                         |                         |                         |                 |
| <b><i>Personal Services</i></b>      |                         |   |                         |                         |                         |                 |
| Salaries & Wages                     | 9,724                   | 15,000  | 15,000                  | 15,000                  | 15,000                  | -               |
| Employee Benefits                    | 6,384                   | -   | -                       | -                       | -                       | -               |
| <b>Total Personal Services</b>       | <b><u>16,108</u></b>    | <b><u>15,000</u></b>  | <b><u>15,000</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             | 916,220                 | 1,100,000   | 829,370                 | 945,000                 | 945,000                 | -               |
|                                      |                         | <i>Includes food service contract &amp; out-of-county placement costs</i> |                         |                         |                         |                 |
| Materials and Supplies               | -                       | 500   | 500                     | 500                     | 500                     | -               |
| Other Operating Costs                | 39,380                  | -   | -                       | -                       | -                       | -               |
| <b>Total Operating Exps.</b>         | <b><u>955,600</u></b>   | <b><u>1,100,500</u></b>   | <b><u>829,870</u></b>   | <b><u>945,500</u></b>   | <b><u>945,500</u></b>   | <b><u>-</u></b> |
| <b>Contingency</b>                   | <b><u>-</u></b>         | <b><u>1,325,352</u></b>   | <b><u>-</u></b>         | <b><u>1,207,608</u></b> | <b><u>925,352</u></b>   | <b><u>-</u></b> |
| <b>Payments T/O Agencies</b>         | <b><u>1,036,747</u></b> | <b><u>-</u></b>   | <b><u>971,352</u></b>   | <b><u>-</u></b>         | <b><u>-</u></b>         | <b><u>-</u></b> |
|                                      |                         | <i>Payments for JCPC Vendors</i>  |                         |                         |                         |                 |
| <b>TOTAL EXPENDITURES</b>            | <b><u>2,008,455</u></b> | <b><u>2,440,852</u></b>   | <b><u>1,816,222</u></b> | <b><u>2,168,108</u></b> | <b><u>1,885,852</u></b> | <b><u>-</u></b> |
| Cost-Sharing Expenses                | 68                      | 56  | -                       | 40                      | 40                      | -               |
| <b><u>REVENUES</u></b>               | <b><u>967,157</u></b>   | <b><u>1,340,852</u></b>   | <b><u>969,979</u></b>   | <b><u>940,852</u></b>   | <b><u>940,852</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 best practices involving soil and water conservation applications.

Community Development – develop community leadership and capacity through asset based community development models such as the community gardening program, service on local boards and collaborative committees.

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. As of March 1, 2020, 4-H Youth Development Agents and staff were halted in their plans of programming with minors. It is unclear when programming will fully return with youth, ages 5-18, due to the COVID-19 pandemic.

**Program Descriptions:**

*Soil and Water* – provides educational 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, large field crop, small farmers and urban farmers.

*Family and Consumer Science* - helps improve quality of living in the areas of food safety, preservation, nutrition and financial management, child development elder care, home management and indoor pest management.

*Community and Rural Development* - teaches leadership and community development to build community through community gardens, service on local boards and presenting at community events in an effort to increase access to healthy, local food.

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

**Current Initiatives:**

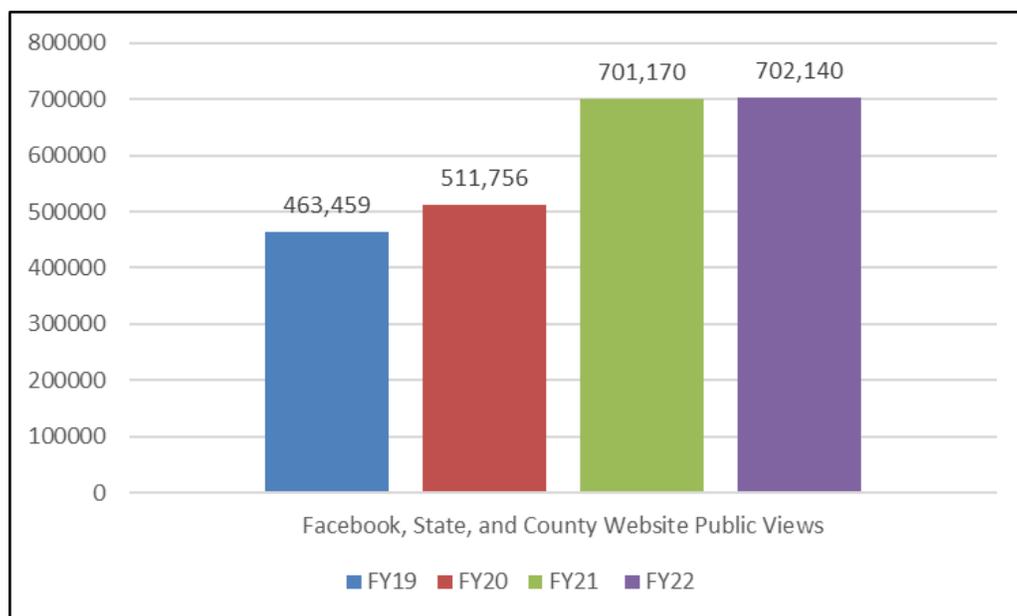
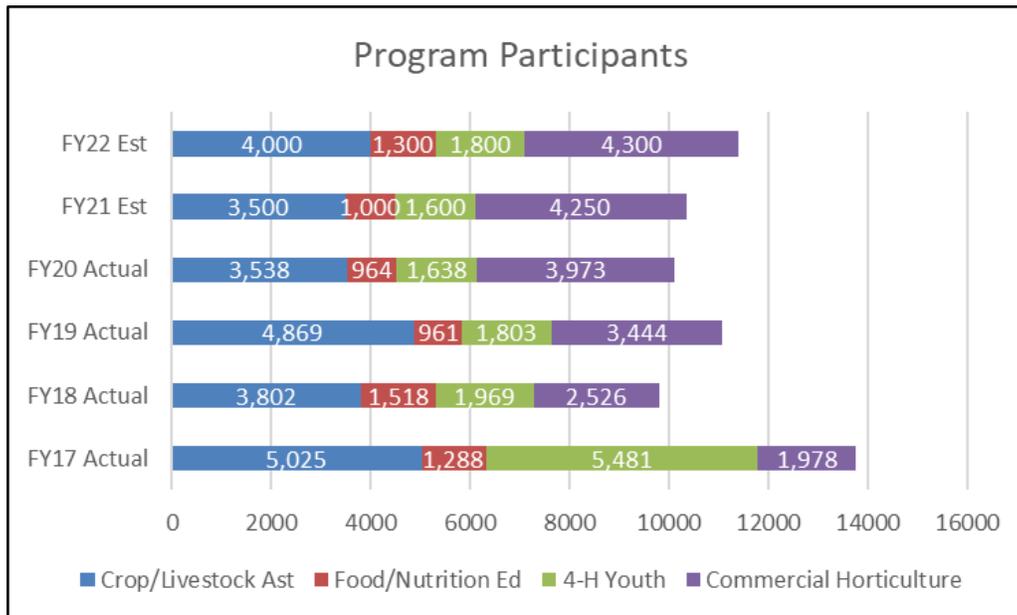
- Provide technical and educational assistance to community and home gardeners.
- Provide education, training and technical support to landscapers and growers in the greenhouse/nursery business.
- Provide research-based educational information for farmers, inclusive of training and support to increase 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 youth knowledge and skills in gardening, environmental stewardship, cooking and nutrition, health, leadership, career readiness, STEM, robotics, and large/small livestock.
- 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 focused on improving their quality of life.
- Creation of positive change by increasing youth-adult action and activity in natural resources
- Livestock program established as a unique opportunity to utilize animals and educational projects to enhance producer knowledge.

**PROGRAM SUMMARY**

|                            | FY 20-21              | FY 21-22                |                         | FY 22-23                |                         |                 |
|----------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                            | Actual                | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Administration             | 88,462                | 111,297                 | 108,849                 | 142,754                 | 123,002                 | -               |
| Soil & Water               | 112,715               | 589,224                 | 590,105                 | 157,292                 | 156,392                 | -               |
| Forestry                   | 63,385                | 74,800                  | 74,800                  | 75,200                  | 75,200                  | -               |
| Economic Assistance        | 260,438               | 362,386                 | 288,462                 | 364,695                 | 364,695                 | -               |
| Family & Consumer Sciences | 67,335                | 89,438                  | 38,580                  | 93,710                  | 93,315                  | -               |
| Community Development      | 68,522                | 92,405                  | 90,638                  | 90,609                  | 90,494                  | -               |
| Youth Development          | 99,726                | 125,297                 | 92,476                  | 136,233                 | 131,448                 | -               |
| Ag Bldg. Maintenance       | 30,640                | 38,607                  | 38,432                  | 38,355                  | 38,355                  | -               |
| Arboretum at Tanglewood    | 27,536                | 39,246                  | 39,510                  | 49,681                  | 49,681                  | -               |
| <b>TOTAL</b>               | <b><u>818,759</u></b> | <b><u>1,522,700</u></b> | <b><u>1,361,852</u></b> | <b><u>1,148,529</u></b> | <b><u>1,122,582</u></b> | <b><u>=</u></b> |

# N.C. COOPERATIVE EXTENSION

## Performance Measures:



**Budget Highlights:** The FY23 Recommended Budget for Cooperative Extension reflects a decrease of \$400,118 in expenditures from the FY22 Adopted Budget and a decrease of \$449,227 in revenues from FY22 Adopted Budget. These changes result in a \$49,109 increase in net County dollars for FY23. The largest driver for the decreases in expenditures and revenues are expiring grant funds the County received from USDA and the NC Department of Agriculture and Consumer Services in FY22. The largest expenditure increase is in Salaries and Benefits, due to the 5% increase for County employees and an increase to the County portion of State employees. Additional expenditure increases are the Soil and Water Conservation Contingency fund and in travel to return to pre-pandemic funding levels.

# N.C. COOPERATIVE EXTENSION

|                                | FY 20-21<br>Actual    | FY 21-22<br>Original    | Estimate                | Request                 | FY 22-23<br>Recommend   | Adopted         |
|--------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|---|-----------------|
| <b>EXPENDITURES</b>            |                       |                         |                         |                         |   |                 |
| <b>Personal Services</b>       |                       |                         |                         |                         |   |                 |
| Salaries & Wages               | 113,762               | 155,584                 | 151,381                 | 182,911                 | 167,883   | -               |
| Employee Benefits              | 88,661                | 118,052                 | 120,301                 | 121,738                 | 118,394   | -               |
| <b>Total Personal Services</b> | <b>202,423</b>        | <b>273,636</b>          | <b>271,682</b>          | <b>304,649</b>          | <b>286,277</b>  | -               |
| <b>Operating Expenditures</b>  |                       |                         |                         |                         |   |                 |
| Maintenance Service            | 2,599                 | 4,750                   | 3,875                   | 4,150                   | 4,150   | -               |
| Rent                           | -                     | 1,320                   | 50                      | 1,320                   | 1,320   | -               |
|                                |                       |                         |                         |                         | <i>Space rental at Tanglewood Park</i>  |                 |
| Utility Services               | 1,071                 | 2,270                   | 2,270                   | 2,338                   | 2,338   | -               |
|                                |                       |                         |                         |                         | <i>Water &amp; sewer</i>  |                 |
| Other Purchased Services       | 455,491               | 970,620                 | 854,474                 | 551,284                 | 551,284   | -               |
|                                |                       |                         |                         |                         | <i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i> |                 |
| Training & Conference          | 1,386                 | 15,900                  | 13,915                  | 26,340                  | 18,765  | -               |
| General Supplies               | 15,582                | 50,052                  | 33,278                  | 51,303                  | 51,303  | -               |
|                                |                       |                         |                         |                         | <i>Office &amp; general supplies, small equipment</i>   |                 |
| Energy                         | 27,047                | 34,187                  | 34,226                  | 34,467                  | 34,467  | -               |
|                                |                       |                         |                         |                         | <i>Electricity and natural gas</i>  |                 |
| Operating Supplies             | 18,842                | 56,914                  | 37,309                  | 55,969                  | 55,969  | -               |
| Other Operating Costs          | 3,683                 | 15,712                  | 9,473                   | 15,009                  | 15,009  | -               |
|                                |                       |                         |                         |                         | <i>Memberships, administration costs, insurance claims</i>  |                 |
| <b>Total Operating Exps.</b>   | <b>525,701</b>        | <b>1,151,725</b>        | <b>988,870</b>          | <b>742,180</b>          | <b>734,605</b>  | -               |
| <b>Contingency</b>             | -                     | <b>22,539</b>           | <b>26,500</b>           | <b>26,500</b>           | <b>26,500</b>   | -               |
| <b>Payments T/O Agencies</b>   | <b>63,385</b>         | <b>74,800</b>           | <b>74,800</b>           | <b>75,200</b>           | <b>75,200</b>   | -               |
| <b>TOTAL EXPENDITURES</b>      | <b><u>791,509</u></b> | <b><u>1,522,700</u></b> | <b><u>1,361,852</u></b> | <b><u>1,148,529</u></b> | <b><u>1,122,582</u></b>   | <b><u>-</u></b> |
| Cost-Sharing Expenses          | 53,544                | 87,343                  | 60,313                  | 63,651                  | 63,651  | -               |
| <b>REVENUES</b>                | <b><u>109,268</u></b> | <b><u>608,847</u></b>   | <b><u>557,524</u></b>   | <b><u>159,620</u></b>   | <b><u>159,620</u></b>   | <b><u>-</u></b> |
| POSITIONS (FT/PT)              | 17/2                  | 17/2                    | 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:** Forsyth Technical Community College Davis iTEC Cybersecurity Center was awarded a \$326,300, 3-year grant from the National Science Foundation that will enable faculty and staff in the Winston-Salem/Forsyth County School System to increase their cybersecurity skills, abilities, and knowledge.

Forsyth Tech was selected as one of thirteen participants in The Century Foundation and the Urban Manufacturing Alliance's Industry and Inclusion 2.0 cohort. This national initiative is focused on community colleges delivering impactful credentials and addressing barriers in manufacturing careers.

Forsyth Technical Community College had an instructor named the 2022 NC Faculty Member of the Year - Melissa Smith, Program Coordinator for the MRI program.

Dr. Janet Spriggs was awarded the Paragon President Award from the Phi Theta Kappa National Honor Society. This award recognizes college presidents for outstanding support of student success. Only 20 are awarded each year out of 426 eligible candidates.

FTCC, along with partners at UNC-Greensboro, Genome Insights and the Veteran's Farm of NC and the NC Farmer Veteran Community received funding to accelerate bioindustrial manufacturing, which uses living organisms such as bacteria, yeast, and algae to make new products or replacements for current products that are more sustainable and environmentally friendly than current processes.

Forsyth Technical Community College has added a degree program to their Design Technologies Division to help students achieve success by becoming social media influencers.

The College has received more than \$100,000 in funding from the National Science Foundation Advanced Technical Education (NSF/ATE) to support micro-credentials, which are often described and issued as digital badges that are a recent development for workforce training, and skills building.

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

**Budget Highlights:** The FY23 Recommended Budget for Forsyth Technical Community College (FTCC) is \$249,825, or 2.2% higher than the FY22 Adopted Budget. There are no new openings this fiscal year which contributes to the lower increase in the budget.

# FORSYTH TECHNICAL COMMUNITY COLLEGE

|                                       | FY 21-22<br>Budget       | Request                  | FY 22-23<br>Recommend    | Adopted |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------|
| <b>Personal Services</b>              |                          |                          |                          |         |
| Salaries                              | 1,804,305                | 1,957,500                | 1,957,500                | -       |
| Longevity                             | 159,889                  | 163,994                  | 163,994                  | -       |
| Salary Supplements                    | 1,693,418                | 1,701,034                | 1,701,034                | -       |
| Fringe Benefits                       | 1,321,920                | 1,372,890                | 1,372,890                | -       |
| Training & Conference                 | 15,350                   | 15,350                   | 15,350                   | -       |
| Work Study                            | 20,000                   | 75,000                   | 75,000                   | -       |
| <b>Total Personal Services</b>        | <b>5,014,882</b>         | <b>5,285,768</b>         | <b>5,285,768</b>         | -       |
| <b>Contractual Services</b>           |                          |                          |                          |         |
| Legal Fees                            | 20,000                   | 25,000                   | 25,000                   | -       |
| Maintenance Service                   | 629,638                  | 576,571                  | 576,571                  | -       |
| Space Rental                          | 73,000                   | 73,000                   | 73,000                   | -       |
| Telephone                             | 318,399                  | 319,000                  | 319,000                  | -       |
| Electricity                           | 1,332,282                | 1,330,000                | 1,330,000                | -       |
| Water                                 | 345,000                  | 325,000                  | 325,000                  | -       |
| Natural Gas                           | 400,000                  | 364,800                  | 364,800                  | -       |
| Insurance                             | 712,760                  | 734,500                  | 734,500                  | -       |
| Janitorial                            | 998,815                  | 1,012,493                | 1,012,493                | -       |
| Grounds                               | 190,956                  | 176,500                  | 176,500                  | -       |
| Security                              | 176,500                  | 190,956                  | 190,956                  | -       |
| <b>Total Contractual Services</b>     | <b>5,197,350</b>         | <b>5,127,820</b>         | <b>5,127,820</b>         | -       |
| <b>Supplies &amp; Materials</b>       |                          |                          |                          |         |
| Custodial Supplies                    | 306,656                  | 345,000                  | 345,000                  | -       |
| Maintenance Supplies                  | 240,075                  | 245,000                  | 245,000                  | -       |
| Auto Parts & Supplies                 | 29,800                   | 35,000                   | 35,000                   | -       |
| <b>Total Supplies &amp; Materials</b> | <b>576,531</b>           | <b>625,000</b>           | <b>625,000</b>           | -       |
| <b>Total Direct Expense</b>           | <b><u>10,788,763</u></b> | <b><u>11,038,588</u></b> | <b><u>11,038,588</u></b> | -       |
| <b>Capital Outlay (ongoing)</b>       | <b>455,000</b>           | <b>455,000</b>           | <b>455,000</b>           | -       |
| <b>TOTAL</b>                          | <b><u>11,243,763</u></b> | <b><u>11,493,588</u></b> | <b><u>11,493,588</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 FY23 Recommended Budget for WSFCS provides an increase of \$11,400,431 or 7.6% over the FY22 Adopted Budget. Due to strong sales tax performance in FY21, additional revenue was appropriated to WSFCS and \$3 million of this additional allocation was considered continuation funding. While the funding formula that has been used for the past several years was not the basis of determining funding in FY22, the FY23 Recommended Budget is based on a modified version of the formula due to uncertainty around parts of the request from WSFCS. The formula was modified for the FY23 Recommended Budget to eliminate the Enrollment Factor as this would have reduced funding for WSFCS by \$702,635.

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 that will have its final debt issued in 2023. This provides a truer accounting of the County's commitment to assist WSFCS with its mission.

| SAT RESULTS         |       |       |       |
|---------------------|-------|-------|-------|
| Total Verbal & Math | 2019  | 2020  | 2021  |
| WS/FC Average       | 1,095 | 1,091 | 1,149 |
| State Average       | 1,091 | 1,089 | 1,147 |
| Nation Average      | 1,039 | 1,030 | 1,038 |

| 2020-2021 End of Grade Test Results |         |           |           |
|-------------------------------------|---------|-----------|-----------|
|                                     | Grade 3 | Grade 5   | Grade 8   |
| <b>Reading/Math</b>                 |         |           |           |
| WS/FC - All Students                | -/34.5  | 36.3/34.3 | 40.0/23.6 |
| State - All Students                | -/44.5  | 42.4/42.0 | 48.2/32.7 |

**PROGRAM SUMMARY**

|                        | FY 20-21                  | FY 21-22                  |                           | FY 22-23                  |                           | Adopted         |
|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------|
|                        | Actual                    | Original                  | Estimate                  | Request                   | Recommend                 |                 |
| Instructional Programs | 89,761,980                | 90,690,733                | 100,516,717               | 103,824,437               | 99,184,733                | -               |
| Support Services       | 39,293,340                | 44,008,172                | 44,008,172                | 48,589,903                | 46,418,520                | -               |
| Ancillary Services     | 391,901                   | 69,767                    | 391,901                   | 77,031                    | 73,588                    | -               |
| Non-Programmed Charges | 6,182,204                 | 8,987,722                 | 6,182,204                 | 9,923,443                 | 9,479,984                 | -               |
| Capital Program        | 5,701,456                 | 5,701,456                 | 5,701,456                 | 5,701,456                 | 5,701,456                 | -               |
| <b>Total</b>           | <b><u>141,330,881</u></b> | <b><u>149,457,850</u></b> | <b><u>156,800,450</u></b> | <b><u>168,116,270</u></b> | <b><u>160,858,281</u></b> | <b><u>-</u></b> |
| Current Expense        | 135,629,425               | 143,756,394               | 151,098,994               | 162,414,814               | 155,156,825               | -               |
| Capital Outlay         | 5,701,456                 | 5,701,456                 | 5,701,456                 | 5,701,456                 | 5,701,456                 | -               |
| Debt Service           | 68,532,470                | 52,178,832                | 50,866,118                | 51,764,008                | 51,764,008                | -               |
| <b>Total</b>           | <b><u>209,863,351</u></b> | <b><u>201,636,682</u></b> | <b><u>207,666,568</u></b> | <b><u>219,880,278</u></b> | <b><u>212,622,289</u></b> | <b><u>-</u></b> |

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

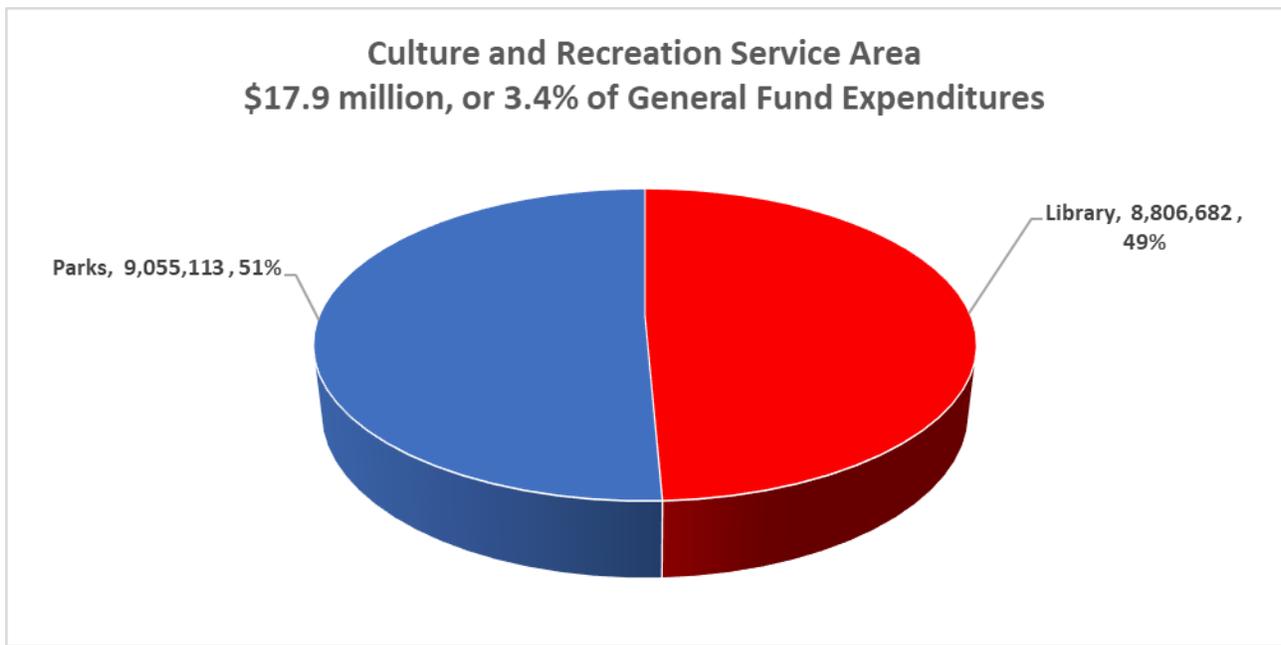
|                                      | FY 20-21                  | FY 21-22                  |                           |                           | FY 22-23                  |         |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------|
|                                      | Actual                    | Original                  | Estimate                  | Request                   | Recommend                 | Adopted |
| <b><u>Instructional Programs</u></b> |                           |                           |                           |                           |                           |         |
| Regular                              | 49,456,497                | 44,892,610                | 54,718,594                | 53,258,231                | 50,878,228                | -       |
| Special Population                   | 5,928,511                 | 7,878,039                 | 7,878,039                 | 8,698,228                 | 8,309,522                 | -       |
| Alternative                          | 1,851,526                 | 2,331,890                 | 2,331,890                 | 2,574,665                 | 2,459,609                 | -       |
| School Leadership                    | 11,040,834                | 14,505,395                | 14,505,395                | 16,015,565                | 15,299,862                | -       |
| Co-Curricular                        | 3,728,976                 | 4,057,362                 | 4,057,362                 | 4,479,777                 | 4,279,585                 | -       |
| School Based Support                 | 17,755,636                | 17,025,437                | 17,025,437                | 18,797,971                | 17,957,927                | -       |
| <b>Total Instructional Programs</b>  | <b>89,761,980</b>         | <b>90,690,733</b>         | <b>100,516,717</b>        | <b>103,824,437</b>        | <b>99,184,733</b>         | -       |
| <b><u>Support Services</u></b>       |                           |                           |                           |                           |                           |         |
| Support & Development                | 1,825,406                 | 2,116,369                 | 2,116,369                 | 2,336,706                 | 2,232,283                 | -       |
| Special Population Support           | 549,851                   | 531,395                   | 531,395                   | 586,719                   | 560,500                   | -       |
| Alternative Programs Support         | 210,782                   | 349,597                   | 349,597                   | 385,994                   | 368,745                   | -       |
| Technology Support                   | 1,942,923                 | 2,202,323                 | 2,202,323                 | 2,431,609                 | 2,322,945                 | -       |
| Operational Support                  | 24,019,892                | 27,739,522                | 27,739,522                | 30,627,509                | 29,258,828                | -       |
| Financial & HR                       | 5,473,549                 | 5,640,751                 | 5,640,751                 | 6,228,015                 | 5,949,698                 | -       |
| Accountability                       | 935,702                   | 899,180                   | 899,180                   | 992,795                   | 948,429                   | -       |
| System-Wide Pupil Support            | 1,326,660                 | 1,258,162                 | 1,258,162                 | 1,389,150                 | 1,327,072                 | -       |
| Policy, Leadership & PR              | 3,008,575                 | 3,270,873                 | 3,270,873                 | 3,611,406                 | 3,450,020                 | -       |
| <b>Total Support Services</b>        | <b>39,293,340</b>         | <b>44,008,172</b>         | <b>44,008,172</b>         | <b>48,589,903</b>         | <b>46,418,520</b>         | -       |
| <b><u>Ancillary Services</u></b>     |                           |                           |                           |                           |                           |         |
| Community Services                   | 380,495                   | 57,573                    | 380,495                   | 63,567                    | 60,726                    | -       |
| Nutrition Services                   | 11,406                    | 12,194                    | 11,406                    | 13,464                    | 12,862                    | -       |
| <b>Total Ancillary Services</b>      | <b>391,901</b>            | <b>69,767</b>             | <b>391,901</b>            | <b>77,031</b>             | <b>73,588</b>             | -       |
| <b><u>Non-Programmed Charges</u></b> |                           |                           |                           |                           |                           |         |
| Charter Schools                      | 6,182,204                 | 8,987,722                 | 6,182,204                 | 9,923,443                 | 9,479,984                 | -       |
| <b>Total Non-Programmed Charges</b>  | <b>6,182,204</b>          | <b>8,987,722</b>          | <b>6,182,204</b>          | <b>9,923,443</b>          | <b>9,479,984</b>          | -       |
| <b>Total Current Expense</b>         | <b>135,629,425</b>        | <b>143,756,394</b>        | <b>151,098,994</b>        | <b>162,414,814</b>        | <b>155,156,825</b>        | -       |
| <b><u>Capital Outlay</u></b>         |                           |                           |                           |                           |                           |         |
| Regular                              | 839,608                   | 857,208                   | 839,608                   | 857,208                   | 857,208                   | -       |
| Special Population                   | -                         | 135,000                   | -                         | 135,000                   | 135,000                   | -       |
| Operational Support                  | 3,126,848                 | 2,970,748                 | 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>5,701,456</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>141,330,881</u></b> | <b><u>149,457,850</u></b> | <b><u>156,800,450</u></b> | <b><u>168,116,270</u></b> | <b><u>160,858,281</u></b> | -       |

|                            | <b><u>2020-2021</u></b>   | <b><u>2021-2022</u></b>   | <b><u>2022-2023</u></b>   |
|----------------------------|---------------------------|---------------------------|---------------------------|
| State Current Expense Fund | 365,026,995               | 377,924,336               | 372,541,684               |
| Local Current Expense Fund | 134,289,072               | 155,182,377               | 164,014,813               |
| Capital Outlay Fund        | 4,746,456                 | 3,966,456                 | 4,166,456                 |
| Federal Grants Fund        | 71,664,878                | 291,499,667               | 202,733,628               |
| Child Nutrition Fund       | 24,947,773                | 28,030,071                | 31,026,215                |
| <b>Total</b>               | <b><u>600,675,174</u></b> | <b><u>856,602,907</u></b> | <b><u>774,482,796</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:** We equip, empower and connect the community through library services.

**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:**

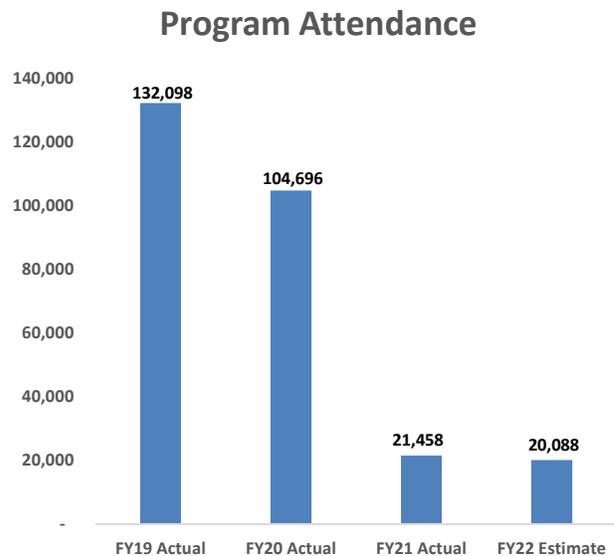
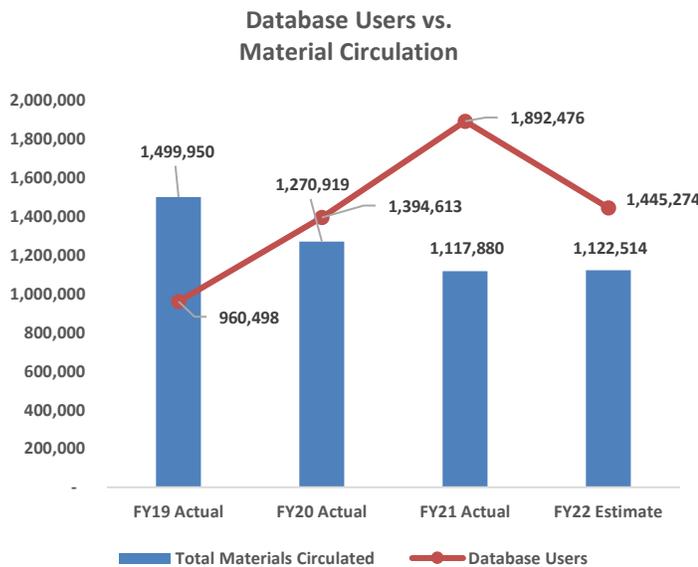
*Central Library* - provides research, genealogy, leisure reading, audio/visual, children's materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

*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:**



**Budget Highlights:** The FY23 Recommended Budget reflects an increase of \$384,777 or 4.6% in expenditures over the FY22 Adopted Budget and a decrease of \$60,599, or -12.6% in revenue from the FY22 Adopted Budget. These changes result in a \$445,376 or 5.6% increase in net County dollars for FY23. The Library's requested budget contains four (4) Alternate Service Level requests. The first request is for two (2) Full-time Event Planners to support and promote the Library's cultural, arts and educational programming. The second request is for two (2) Full-time Fiscal Technicians to assist with the existing and expanding volume of financial responsibilities of the department. The third request is for four (4) Full-time Library Assistants that would serve as floaters to assist with customer service and Library operations. These ASL requests equate to an additional eight (8) positions and increase Personal Services costs by \$383,704. These requests would increase net County dollar amount by \$888,219, or 11.2% over Current Year Original.

# FORSYTH COUNTY PUBLIC LIBRARIES

## PROGRAM SUMMARY

|                        | FY 20-21                |                         | FY 21-22                |                         | FY 22-23                |                 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                        | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Library Administration | 1,655,781               | 2,029,347               | 1,688,599               | 2,638,876               | 2,220,872               | -               |
| Headquarter            | 583,169                 | 686,532                 | 620,990                 | 731,975                 | 723,625                 | -               |
| Extension              | 310,958                 | 379,269                 | 335,295                 | 403,083                 | 401,883                 | -               |
| Branches               | 4,759,708               | 5,326,757               | 4,606,378               | 5,475,591               | 5,460,302               | -               |
| <b>TOTAL</b>           | <b><u>7,309,616</u></b> | <b><u>8,421,905</u></b> | <b><u>7,251,262</u></b> | <b><u>9,249,525</u></b> | <b><u>8,806,682</u></b> | <b><u>-</u></b> |
|                        | FY 20-21                |                         | FY 21-22                |                         | FY 22-23                |                 |
|                        | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |

## EXPENDITURES

### **Personal Services**

|                                |                         |                         |                         |                         |                         |                 |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Salaries & Wages               | 3,928,532               | 4,339,296               | 4,062,169               | 4,830,752               | 4,569,479               | -               |
| Other Employee Benefits        | -                       | -                       | -                       | -                       | -                       | -               |
| Employee Benefits              | 1,739,781               | 1,918,812               | 1,542,701               | 2,097,248               | 1,974,816               | -               |
| <b>Total Personal Services</b> | <b><u>5,668,313</u></b> | <b><u>6,258,108</u></b> | <b><u>5,604,870</u></b> | <b><u>6,928,000</u></b> | <b><u>6,544,295</u></b> | <b><u>-</u></b> |

### **Operating Expenditures**

|                              |                         |                         |                         |   |                         |                 |
|------------------------------|-------------------------|-------------------------|-------------------------|---|-------------------------|-----------------|
| Maintenance Service          | 64,465                  | 80,280                  | 58,768                  | 66,950  | 66,950                  | -               |
|                              |                         |                         |                         | <i>Exterminating &amp; solid waste svcs., equipment repair</i>  |                         |                 |
| Rent                         | 3,838                   | 7,510                   | 5,685                   | 8,275   | 8,275                   | -               |
|                              |                         |                         |                         | <i>Rent for Kernersville Branch and other misc. rentals</i>   |                         |                 |
| Utility Services             | 29,650                  | 52,154                  | 32,259                  | 49,388  | 44,900                  | -               |
|                              |                         |                         |                         | <i>Water &amp; sewer</i>  |                         |                 |
| Other Purchased Services     | 450,432                 | 584,495                 | 459,649                 | 637,295   | 599,995                 | -               |
|                              |                         |                         |                         | <i>Software license, printing, book processing, insurance premiums, on-line services &amp; telephone services</i> |                         |                 |
| Training & Conference        | 6,537                   | 11,510                  | 2,883                   | 31,195  | 31,195                  | -               |
| General Supplies             | 51,219                  | 67,390                  | 42,197                  | 80,065  | 80,065                  | -               |
|                              |                         |                         |                         | <i>Office supplies, small equipment, repair supplies &amp; subscriptions</i>                                      |                         |                 |
| Energy                       | 323,596                 | 329,615                 | 256,261                 | 379,037   | 370,687                 | -               |
|                              |                         |                         |                         | <i>Electricity &amp; natural gas</i>  |                         |                 |
| Operating Supplies           | 690,074                 | 966,728                 | 770,526                 | 1,030,520   | 1,021,520               | -               |
|                              |                         |                         |                         | <i>Books, periodicals, A/V supplies, software and operating supplies</i>  |                         |                 |
| Other Operating Costs        | 21,492                  | 39,115                  | 18,164                  | 38,800  | 38,800                  | -               |
|                              |                         |                         |                         | <i>Insurance claims &amp; memberships</i>   |                         |                 |
| Contingency                  | -                       | 25,000                  | -                       | -   | -                       | -               |
| <b>Total Operating Exps.</b> | <b><u>1,641,303</u></b> | <b><u>2,163,797</u></b> | <b><u>1,646,392</u></b> | <b><u>2,321,525</u></b>   | <b><u>2,262,387</u></b> | <b><u>-</u></b> |

### **Capital Outlay**

|                           |                         |                         |                         |                         |                         |                 |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                           | -                       | -                       | -                       | -                       | -                       | -               |
| <b>Total Expenditures</b> | <b><u>7,309,616</u></b> | <b><u>8,421,905</u></b> | <b><u>7,251,262</u></b> | <b><u>9,249,525</u></b> | <b><u>8,806,682</u></b> | <b><u>-</u></b> |

|                       |         |         |         |         |         |   |
|-----------------------|---------|---------|---------|---------|---------|---|
| Cost-Sharing Expenses | 681,918 | 957,928 | 619,810 | 816,075 | 816,075 | - |
|-----------------------|---------|---------|---------|---------|---------|---|

## REVENUES

|                   |                       |                       |                       |                       |                       |                 |
|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                   | <b><u>341,255</u></b> | <b><u>479,454</u></b> | <b><u>434,846</u></b> | <b><u>418,855</u></b> | <b><u>418,855</u></b> | <b><u>-</u></b> |
| POSITIONS (FT/PT) | 90/46                 | 91/46                 | 91/46                 | 99/46                 | 91/46                 | -               |

# PARKS

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

**Goals:**

- Provide extraordinary, safe, and well-maintained facilities to ensure that recreational and leisure opportunities are available for park visitors.
- 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 park visitors.

**Program Descriptions:**

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

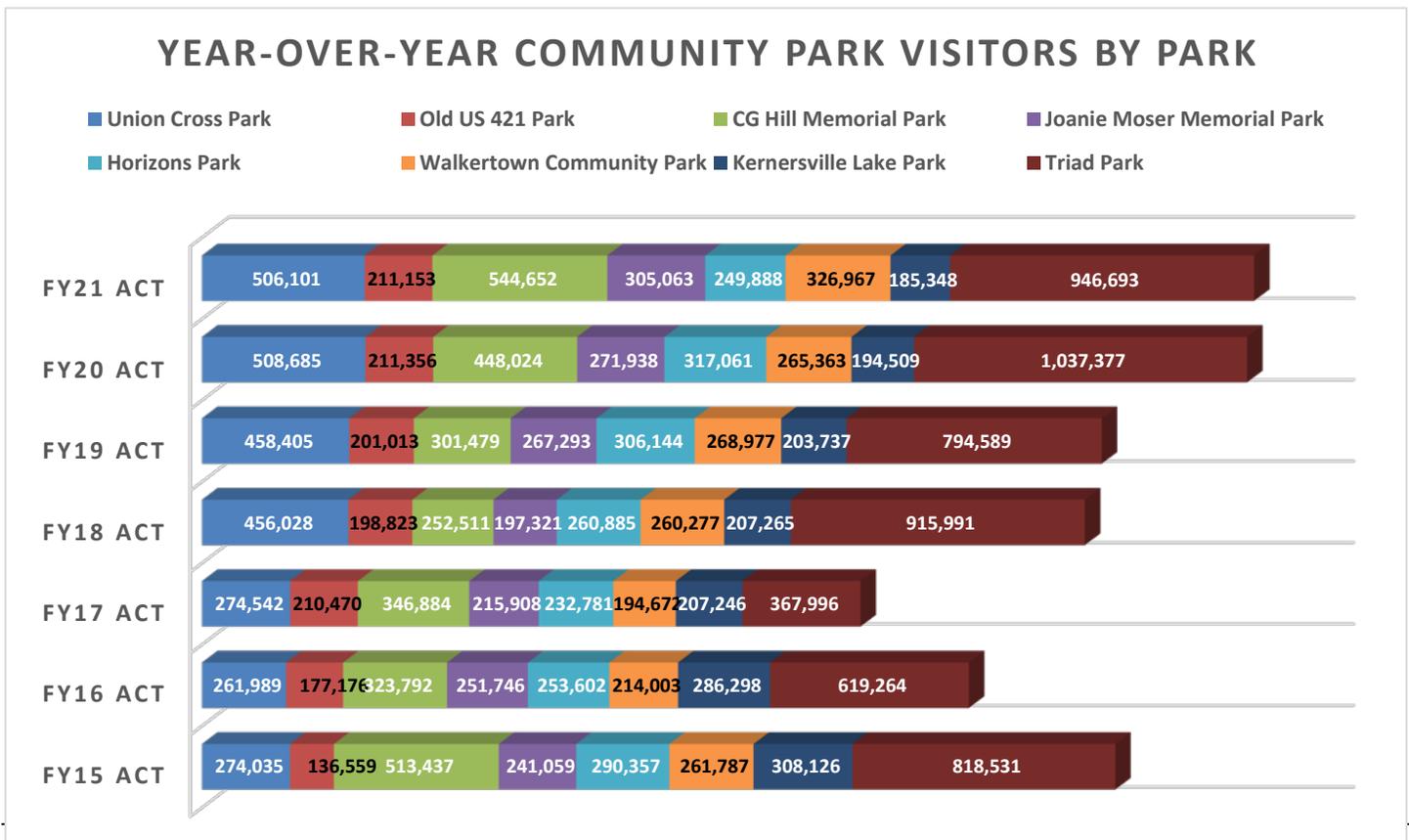
*Park Maintenance* - provides maintenance at parks and their associated facilities.

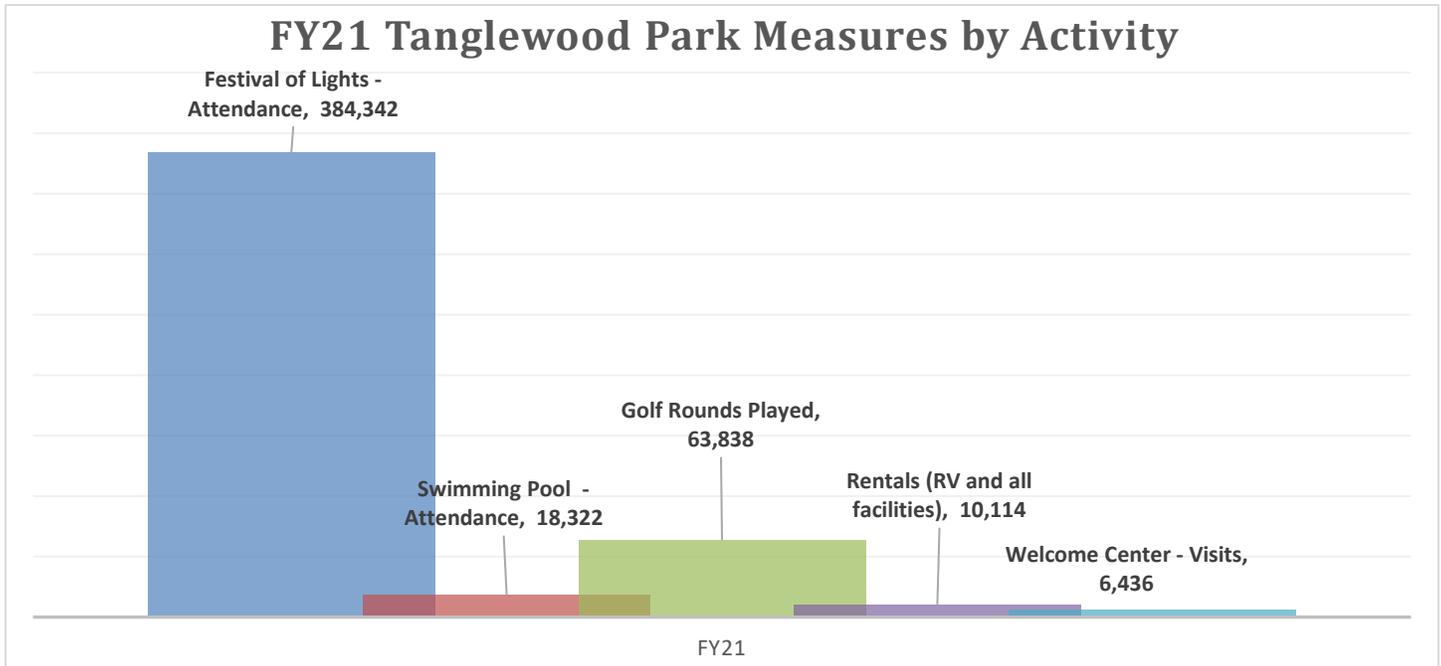
*Park Operations* - provides improvements and recreational programming at all County Parks.

**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.
- Start Belews Lake site development.
- Meet/exceed Tanglewood \$1.5 million net subsidy.
- Achieve high level of customer satisfaction with facility reservations.
- Maintain/improve visitation levels at County parks.
- Implement new facilities reservation system.
- Maintain/improve facility and shelter utilization rate at Tanglewood and Triad parks.
- Maintain adequate level of recreational and leisure activities.

**Performance Measures:**





**Budget Highlights:** The FY23 Recommended Budget reflects an increase of \$109,965 in expenditures over the FY22 Adopted Budget, and a decrease of \$1,489 in revenue over the FY22 Adopted Budget. These changes result in a \$111,454 or 3.2% increase in net County dollars for FY23. The primary drivers of this budget are increases in Personal Service and Other Purchased Services, specifically for service contract increases such as the current lifeguard contract. Expenditure increases are offset by increased culture and recreation fees revenue, primarily from Tanglewood Park.

**PROGRAM SUMMARY**

|                  | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         | Adopted  |
|------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
|                  | Actual                  | Original                | Estimate                | Request                 | Recommend               |          |
| Administration   | 638,626                 | 770,592                 | 630,978                 | 773,157                 | 772,357                 | -        |
| Park Maintenance | 472,698                 | 520,188                 | 524,726                 | 698,897                 | 556,697                 | -        |
| Park Operation   | 437,017                 | 469,633                 | 1,073,868               | 561,675                 | 559,895                 | -        |
| Tanglewood Park  | 4,870,998               | 5,423,578               | 5,213,143               | 6,540,272               | 6,007,657               | -        |
| Triad Park       | 830,353                 | 1,761,167               | 930,445                 | 1,325,507               | 1,158,517               | -        |
| <b>TOTAL</b>     | <b><u>7,249,692</u></b> | <b><u>8,945,158</u></b> | <b><u>8,373,160</u></b> | <b><u>9,899,508</u></b> | <b><u>9,055,123</u></b> | <b>-</b> |

# PARKS

|                                | FY 20-21<br>Actual | FY 21-22<br>Original | Estimate         | FY 22-23<br>Request  | Recommend        | Adopted |
|--------------------------------|--------------------|----------------------|------------------|--|------------------|---------|
| <b>EXPENDITURES</b>            |                    |                      |                  |  |                  |         |
| <b>Personal Services</b>       |                    |                      |                  |  |                  |         |
| Salaries & Wages               | 3,309,468          | 3,577,603            | 3,509,276        | 4,031,626  | 4,031,626        | -       |
| Other Employee Benefits        | 600                | 450                  | 625              | 450  | 450              | -       |
| Employee Benefits              | 1,297,541          | 1,366,131            | 1,350,270        | 1,516,612  | 1,516,612        | -       |
| <b>Total Personal Services</b> | <b>4,607,609</b>   | <b>4,944,184</b>     | <b>4,860,171</b> | <b>5,548,688</b>   | <b>5,548,688</b> | -       |
| <b>Operating Expenditures</b>  |                    |                      |                  |  |                  |         |
| Professional Fees              | 142,064            | 246,320              | 203,560          | 251,320  | 248,780          | -       |
| Maintenance Service            | 277,589            | 470,180              | 394,397          | 490,828  | 310,143          | -       |
|                                |                    |                      |                  | <i>Contracted security services at recreation facilities and events</i>                            |                  |         |
| Rent                           | 176,220            | 191,014              | 176,860          | 205,866  | 205,266          | -       |
|                                |                    |                      |                  | <i>Includes janitorial, solid waste, park repairs, goose abatement, fence repair</i>               |                  |         |
| Utility Services               | 70,106             | 108,150              | 89,930           | 111,446  | 102,866          | -       |
|                                |                    |                      |                  | <i>Golf cart rental, space rental, specialty equipment rental</i>                                  |                  |         |
|                                |                    |                      |                  | <i>Water and sewer accounts that service various Parks sites and facilities</i>                    |                  |         |
| Construction Services          | 14,225             | -                    | -                | -  | -                | -       |
| Other Purchased Services       | 347,928            | 577,530              | 497,496          | 947,470  | 822,970          | -       |
|                                |                    |                      |                  | <i>Bank charges, insurance premiums, recreation, telephone, life guards, tree removal</i>          |                  |         |
| Training & Conference          | 1,563              | 11,625               | 6,800            | 13,575   | 12,435           | -       |
| General Supplies               | 371,345            | 363,335              | 349,526          | 371,215  | 389,965          | -       |
|                                |                    |                      |                  | <i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>   |                  |         |
| Energy                         | 439,620            | 514,300              | 361,046          | 519,800  | 516,500          | -       |
|                                |                    |                      |                  | <i>Fuel oil, electricity, gasoline, diesel, and natural gas for Parks facilities and equipment</i> |                  |         |
| Operating Supplies             | 403,190            | 424,150              | 386,305          | 444,150  | 439,150          | -       |
|                                |                    |                      |                  | <i>Mulch, seed, fertilizer, range balls, paint, lumber, weed killer, locks, shingles, concrete</i> |                  |         |
| Inventory Purchases            | 137,698            | 107,800              | 109,728          | 142,400  | 142,400          | -       |
|                                |                    |                      |                  | <i>Merchandise for resale</i>  |                  |         |
| Other Operating Costs          | 151,873            | 239,070              | 190,914          | 226,750  | 225,950          | -       |
|                                |                    |                      |                  | <i>Claims, permit fees, audiometric testing services, membership and dues</i>                      |                  |         |
| <b>Total Operating Exps.</b>   | <b>2,533,421</b>   | <b>3,253,474</b>     | <b>2,766,562</b> | <b>3,724,820</b>   | <b>3,416,425</b> | -       |
| <b>Capital Outlay</b>          | <b>108,662</b>     | <b>747,500</b>       | <b>746,427</b>   | <b>626,000</b>   | <b>90,000</b>    | -       |
|                                |                    |                      |                  | <i>Land Improvements, Lifecycle replacement equipment</i>  |                  |         |
| <b>TOTAL EXPENDITURES</b>      | <b>7,249,692</b>   | <b>8,945,158</b>     | <b>8,373,160</b> | <b>9,899,508</b>   | <b>9,055,113</b> | -       |
| Cost-Sharing Expenses          | 233,616            | 221,821              | -                | 261,381  | 261,381          | -       |
| Contra-expense                 | (5,992)            | -                    | -                | -  | -                | -       |
| <b>REVENUES</b>                | <b>4,568,811</b>   | <b>5,461,609</b>     | <b>5,767,213</b> | <b>5,543,121</b>   | <b>5,460,120</b> | -       |
| POSITIONS (FT/PT)              | 69/126             | 66/119               | 66/119           | 66/119   | 66/119           | -       |

# PARKS

|   | FY 20-21         | FY 21-22         |                    | FY 22-23  |                  |         |
|---|------------------|------------------|--------------------|---|------------------|---------|
|   | Actual           | Original         | Estimate           | Request   | Recommend        | Adopted |
| <b>EXPENDITURES - TANGLEWOOD OPERATIONS</b> |                  |                  |                    |   |                  |         |
| <b>Personal Services</b>                    |                  |                  |                    |   |                  |         |
| Salaries & Wages                            | 1,380,169        | 1,412,116        | 1,472,302          | 1,597,871   | 1,597,861        | -       |
| Other Employee Benefits                     | 600              | 450              | 625                | 450   | 450              | -       |
| Employee Benefits                           | 559,219          | 559,783          | 559,639            | 600,344   | 600,344          | -       |
| <b>Total Personal Services</b>              | <b>1,939,988</b> | <b>1,972,349</b> | <b>2,032,566</b>   | <b>2,198,665</b>  | <b>2,198,655</b> | -       |
| <b>Operating Expenditures</b>               |                  |                  |                    |   |                  |         |
| Professional Fees                           | 25,311           | 53,920           | 50,090             | 76,000  | 74,160           | -       |
|   |                  |                  |                    | <i>Soil analysis of golf courses, Security services for Tanglewood Festival of Lights event</i>             |                  |         |
| Maintenance Service                         | 37,634           | 62,400           | 43,315             | 39,848  | 37,953           | -       |
|   |                  |                  |                    | <i>Linen &amp; laundry, pumps &amp; irrigation repair, brush/debris removal, tennis court resurfacing</i>   |                  |         |
| Rent  | 163,361          | 175,714          | 167,710            | 193,346   | 192,546          | -       |
|   |                  |                  |                    | <i>Golf cart &amp; equipment rental, dumpsters, equipment for FOL display setup/teardown, message board</i> |                  |         |
| Utility Services                            | 4,940            | 6,600            | 5,335              | 6,901   | 6,901            | -       |
|   |                  |                  |                    | <i>Public water and sewer service to Tanglewood Park facilities through metered accounts</i>                |                  |         |
| Other Purchased Services                    | 195,457          | 328,970          | 306,115            | 423,050   | 399,050          | -       |
|   |                  |                  |                    | <i>Bank service charges, life guards, advertising, insurance, POS software, telephones/data</i>             |                  |         |
| Training & Conference                       | 23               | -                | -                  | -   | -                | -       |
| General Supplies                            | 132,959          | 112,310          | 108,451            | 113,260   | 132,760          | -       |
|   |                  |                  |                    | <i>Uniforms, weeders/chainsaws, cleaning supplies, building/equipment repair supplies</i>                   |                  |         |
| Energy                                      | 163,696          | 177,500          | 125,114            | 178,000   | 177,000          | -       |
|   |                  |                  |                    | <i>Natural gas, electricity, gasoline, and fuel oil for Tanglewood buildings and equipment</i>              |                  |         |
| Operating Supplies                          | 216,224          | 220,400          | 203,890            | 240,400   | 235,400          | -       |
|   |                  |                  |                    | <i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls, gift shop, chemicals, trophies</i>           |                  |         |
| Inventory Purchases                         | 137,322          | 107,000          | 109,528            | 142,000   | 142,000          | -       |
|   |                  |                  |                    | <i>Merchandise for resale, including: food &amp; beverages, Pro Shop items, FOL annual ornament</i>         |                  |         |
| Other Operating Costs                       | 9,987            | 47,470           | 43,256             | 42,550  | 42,250           | -       |
|   |                  |                  |                    | <i>Claims payments, memberships &amp; dues, permit fees</i>   |                  |         |
| <b>Total Operating Exps.</b>                | <b>1,086,914</b> | <b>1,292,284</b> | <b>1,162,804</b>   | <b>1,455,355</b>  | <b>1,440,020</b> | -       |
| <b>Capital Outlay</b>                       | <b>45,350</b>    | <b>25,000</b>    | <b>25,000</b>      | <b>165,000</b>  | <b>25,000</b>    | -       |
|   |                  |                  |                    | <i>Mobile maintenance equipment, Festival of Lights decorations</i>   |                  |         |
| <b>TOTAL EXPENDITURES</b>                   | <b>3,072,252</b> | <b>3,289,633</b> | <b>3,220,370</b>   | <b>3,819,020</b>  | <b>3,663,675</b> | -       |
| Cost-Sharing Expenses                       | 18,945           | 854              | -                  | 10,987  | 10,987           | -       |
| <b>REVENUES</b>                             | <b>3,948,343</b> | <b>4,079,850</b> | <b>4,364,721</b>   | <b>4,575,217</b>  | <b>4,575,217</b> | -       |
| <b>Net County Dollars</b>                   | <b>(876,091)</b> | <b>(790,217)</b> | <b>(1,144,351)</b> | <b>(756,197)</b>  | <b>(911,542)</b> | -       |

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

# PARKS

|  | FY 20-21<br>Actual | FY 21-22<br>Original | Estimate         | FY 22-23<br>Request | Recommend        | Adopted |
|--|--------------------|----------------------|------------------|---------------------|------------------|---------|
| <b>EXPENDITURES - TANGLEWOOD MAINTENANCE</b> |                    |                      |                  |                     |                  |         |
| <i>Personal Services</i>                     |                    |                      |                  |                     |                  |         |
| Salaries & Wages                             | 820,738            | 966,493              | 908,087          | 1,109,333           | 1,109,333        | -       |
| Other Employee Benefits                      | -                  | -                    | -                | -                   | -                | -       |
| Employee Benefits                            | 336,402            | 356,467              | 366,678          | 412,816             | 412,816          | -       |
| <b>Total Personal Services</b>               | <b>1,157,140</b>   | <b>1,322,960</b>     | <b>1,274,765</b> | <b>1,522,149</b>    | <b>1,522,149</b> | -       |
| <i>Operating Expenditures</i>                |                    |                      |                  |                     |                  |         |
| Professional Fees                            | 92,103             | 135,240              | 112,625          | 120,000             | 120,000          | -       |
| Maintenance Service                          | 127,160            | 197,035              | 191,328          | 320,510             | 144,510          | -       |
|  |                    |                      |                  |                     |                  |         |
| Rent   | 6,746              | 9,450                | 4,890            | 9,250               | 9,450            | -       |
|  |                    |                      |                  |                     |                  |         |
| Utility Services                             | 38,838             | 45,000               | 50,260           | 47,380              | 50,000           | -       |
|  |                    |                      |                  |                     |                  |         |
| Other Purchased Services                     | 18,402             | 25,860               | 22,115           | 146,183             | 96,183           | -       |
|  |                    |                      |                  |                     |                  |         |
| Training & Conference                        | 17                 | -                    | -                | -                   | -                | -       |
| General Supplies                             | 131,870            | 137,250              | 130,932          | 137,230             | 136,430          | -       |
|  |                    |                      |                  |                     |                  |         |
| Energy                                       | 144,749            | 174,200              | 128,385          | 175,900             | 178,600          | -       |
|  |                    |                      |                  |                     |                  |         |
| Operating Supplies                           | 80,847             | 85,000               | 76,450           | 85,000              | 85,000           | -       |
|  |                    |                      |                  |                     |                  |         |
| Inventory Purchase                           | 376                | 800                  | 200              | 400                 | 400              | -       |
|  |                    |                      |                  |                     |                  |         |
| Other Operating Costs                        | 498                | 1,150                | 823              | 1,250               | 1,250            | -       |
|  |                    |                      |                  |                     |                  |         |
| <b>Total Operating Exps.</b>                 | <b>641,606</b>     | <b>810,985</b>       | <b>718,008</b>   | <b>1,043,103</b>    | <b>821,823</b>   | -       |
| <b>Capital Outlay</b>                        | -                  | -                    | -                | <b>156,000</b>      | -                | -       |
|  |                    |                      |                  |                     |                  |         |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,798,746</b>   | <b>2,133,945</b>     | <b>1,992,773</b> | <b>2,721,252</b>    | <b>2,343,972</b> | -       |
| Cost-Sharing Expenses                        | 21,097             | 541                  | -                | 17,488              | 17,488           | -       |
| Contra-Cost Expenses                         | (5,992)            | -                    | -                | -                   | -                | -       |
| <b>REVENUES</b>                              | <b>212,327</b>     | <b>190,600</b>       | <b>208,060</b>   | <b>200,637</b>      | <b>200,137</b>   | -       |
| <b>Net County Dollars</b>                    | <b>1,586,419</b>   | <b>1,943,345</b>     | <b>1,784,713</b> | <b>2,520,615</b>    | <b>2,143,835</b> | -       |

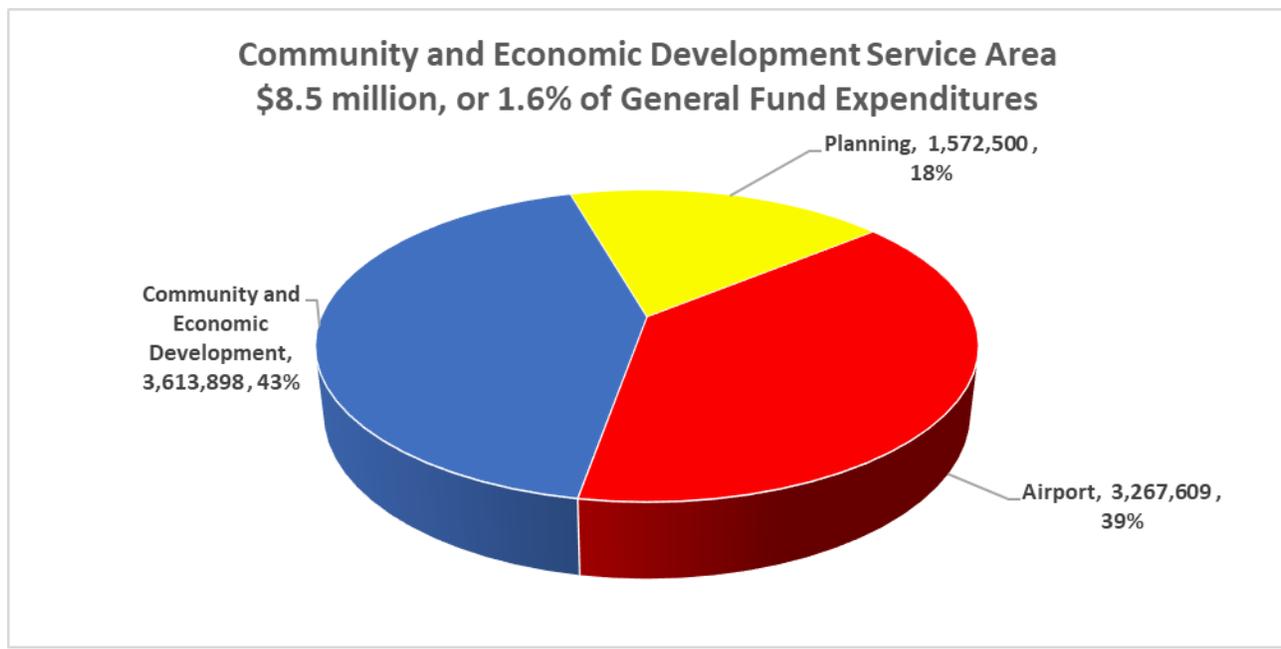
# PARKS

|   | FY 20-21         | FY 21-22         |                  | FY 22-23         |                  | Adopted |
|---|------------------|------------------|------------------|------------------|------------------|---------|
|   | Actual           | Original         | Estimate         | Request          | Recommend        |         |
| <b><u>EXPENDITURES - ALL OTHERS</u></b> |                  |                  |                  |                  |                  |         |
| <b><i>Personal Services</i></b>         |                  |                  |                  |                  |                  |         |
| Salaries & Wages                        | 1,108,561        | 1,198,994        | 1,128,887        | 1,324,422        | 1,324,422        | -       |
| Other Employee Benefits                 | -                | -                | -                | -                | -                | -       |
| Employee Benefits                       | 401,920          | 449,881          | 423,953          | 503,452          | 503,452          | -       |
| <b>Total Personal Services</b>          | <b>1,510,481</b> | <b>1,648,875</b> | <b>1,552,840</b> | <b>1,827,874</b> | <b>1,827,874</b> | -       |
| <b><i>Operating Expenditures</i></b>    |                  |                  |                  |                  |                  |         |
| Professional Fees                       | 24,650           | 57,160           | 40,845           | 55,320           | 54,620           | -       |
| Maintenance Service                     | 112,795          | 210,745          | 159,754          | 130,470          | 127,680          | -       |
| Rent                                    | 6,113            | 5,850            | 4,260            | 3,270            | 3,270            | -       |
| Utility Services                        | 26,328           | 56,550           | 34,335           | 57,165           | 45,965           | -       |
| Construction Services                   | 14,225           | -                | -                | -                | -                | -       |
| Other Purchased Services                | 134,069          | 222,700          | 169,266          | 378,237          | 327,737          | -       |
| Training & Conference                   | 1,523            | 11,625           | 6,800            | 13,575           | 12,435           | -       |
| General Supplies                        | 106,516          | 113,775          | 110,143          | 120,725          | 120,775          | -       |
| Energy                                  | 131,175          | 162,600          | 107,547          | 165,900          | 160,900          | -       |
| Operating Supplies                      | 106,119          | 118,750          | 105,965          | 118,750          | 118,750          | -       |
| Other Operating Costs                   | 141,388          | 190,450          | 146,835          | 182,950          | 182,450          | -       |
| <b>Total Operating Exps.</b>            | <b>804,901</b>   | <b>1,150,205</b> | <b>885,750</b>   | <b>1,226,362</b> | <b>1,154,582</b> | -       |
| <b>Capital Outlay</b>                   | <b>63,312</b>    | <b>722,500</b>   | <b>721,427</b>   | <b>305,000</b>   | <b>65,000</b>    | -       |
| <b>TOTAL EXPENDITURES</b>               | <b>2,378,694</b> | <b>3,521,580</b> | <b>3,160,017</b> | <b>3,359,236</b> | <b>3,047,456</b> | -       |
| Cost-Sharing Expenses                   | 193,574          | 220,426          | -                | 232,906          | 232,906          | -       |
| <b>REVENUES</b>                         | <b>408,141</b>   | <b>1,191,159</b> | <b>1,194,432</b> | <b>767,267</b>   | <b>684,766</b>   | -       |
| <b>Net County Dollars</b>               | <b>1,970,553</b> | <b>2,330,421</b> | <b>1,965,585</b> | <b>2,591,969</b> | <b>2,362,690</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 navigable systems to serve citizens.
- Foster an economic environment where all citizens have opportunities to lead prosperous, rewarding lives through partnering with & 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.
- Use data to analyze community economic needs and trends and identify programs and strategies to address them.

*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.

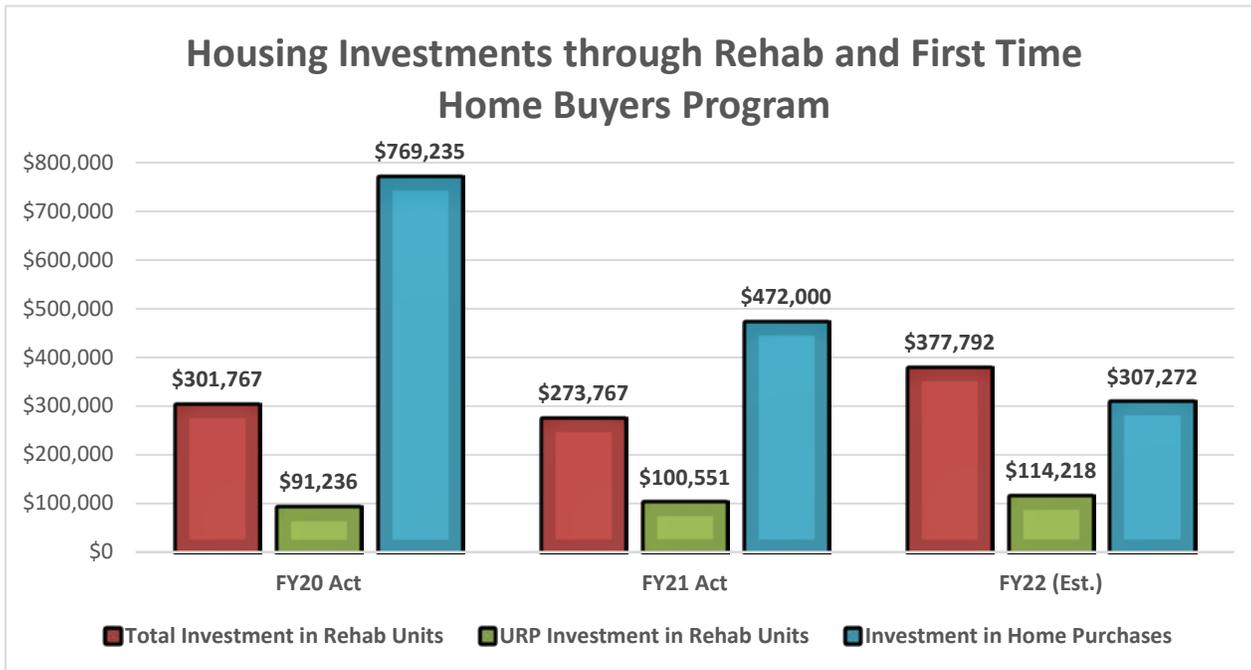
## Current Initiatives:

- Provide quality housing rehabilitation services for low- and moderate-income homeowners.
- Utilize software to manage 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.
- Partner 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 software to manage code enforcement activities.
- Meet with municipalities served by County MHC to review the Code and answer questions.
- Increase community knowledge of MHC and CED department services.
- Expand number of inspections, hearings, orders, and dwellings brought into compliance & increase 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 ED partners to develop and implement an ED strategy.
- Create a greater knowledge of economic and workforce development resources to existing and recruited businesses.
- 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 assist in economic and workforce development efforts
- Research & implement strategies that 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 cross training across the department to provide organizational resiliency.
- Create systems for shared knowledge to address succession

# COMMUNITY AND ECONOMIC DEVELOPMENT

**Performance Measure:**



**Budget Highlights:** The FY23 Recommended Budget reflects an increase of \$535,010 or 17.4% in expenditures over the FY22 Adopted Budget and an increase of \$736,128 or 904.6% in revenue over the FY22 Adopted Budget. These changes result in a decrease of \$201,118 or 6.7% in Net County dollars for FY23. The primary driver of this budget is a net reduction of \$591,931 in economic development payments related to agreements with WFU – Health Sciences; Progress Rail Services, Corp. (formerly Caterpillar, Inc.); Inmar, Inc.; and Herbalife, Ltd. Additional drivers include the inclusion of the full and final payment for the Church and 4<sup>th</sup> Parking Deck, Personal Services, and contractor payments for Phase II of the Historic Forsyth Architectural Survey project

**PROGRAM SUMMARY**

|                      | FY 20-21                |                         | FY 22-23                |                         |                         |                 |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                      | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Administration       | 478,698                 | 562,715                 | 528,228                 | 784,736                 | 690,683                 | -               |
| Emergency Rehab.     | 9,129                   | 15,000                  | 16,550                  | 15,000                  | 15,000                  | -               |
| Minimum Housing Code | 1,477                   | 60,000                  | 30,200                  | 50,000                  | 50,000                  | -               |
| Economic Development | 2,191,448               | 2,441,173               | 5,292,899               | 3,038,215               | 2,858,215               | -               |
| <b>TOTAL</b>         | <b><u>2,680,752</u></b> | <b><u>3,078,888</u></b> | <b><u>5,867,877</u></b> | <b><u>3,887,951</u></b> | <b><u>3,613,898</u></b> | <b><u>-</u></b> |

# COMMUNITY AND ECONOMIC DEVELOPMENT

|                                   | FY 20-21         |                  | FY 21-22         |                  |                  | FY 22-23   |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|--|
|                                   | Actual           | Original         | Estimate         | Request          | Recommend        | Adopted  |
| <b>EXPENDITURES</b>               |                  |                  |                  |                  |                  |  |
| <b>Personal Services</b>          |                  |                  |                  |                  |                  |  |
| Salaries & Wages                  | 399,223          | 481,018          | 349,905          | 534,080          | 534,080          | -  |
| Other Employee Benefits           | 238              | 312              | -                | -                | -                | -  |
| Employee Benefits                 | 152,069          | 186,434          | 134,493          | 209,103          | 209,103          | -  |
| <b>Total Personal Services</b>    | <b>551,530</b>   | <b>667,764</b>   | <b>484,398</b>   | <b>743,183</b>   | <b>743,183</b>   | -  |
| <b>Operating Expenditures</b>     |                  |                  |                  |                  |                  |  |
| Professional Fees                 | -                | -                | -                | -                | -                | -  |
| Professional & Technical Services | -                | 20,000           | 4,700            | 10,000           | 10,000           | -  |
|                                   |                  |                  |                  |                  |                  | <i>Legal fees for outside counsel to perform title searches related to code enforcement actions</i>      |
| Construction Services             | -                | -                | -                | 90,000           | -                | -  |
|                                   |                  |                  |                  |                  |                  | <i>Office renovations</i>  |
| Other Purchased Services          | 72,190           | 53,960           | 98,683           | 108,880          | 108,792          | -  |
|                                   |                  |                  |                  |                  |                  | <i>Data, housing software, insurance, advertising public hearings, AmeriCorps Vista, ESR IDA</i>         |
| Training & Conference             | 4,705            | 5,360            | 4,800            | 9,500            | 8,700            | -  |
|                                   |                  |                  |                  |                  |                  | <i>Professional development and training, conferences, and certification</i>                             |
| Materials and Supplies            | 3,343            | 7,900            | 5,435            | 9,150            | 7,900            | -  |
|                                   |                  |                  |                  |                  |                  | <i>Office supplies, small equipment</i>  |
| Other Operating Costs             | 35,913           | 71,775           | 57,777           | 73,080           | 71,165           | -  |
|                                   |                  |                  |                  |                  |                  | <i>Emergency housing rehab, housing demo, loan application processing fees, memberships/dues, claims</i> |
| Aid to Other Gvr. Agencies        | 249,114          | 40,340           | 375,200          | 294,300          | 294,300          | -  |
|                                   |                  |                  |                  |                  |                  | <i>Annual County Contribution for Church and Fourth Street Parking Deck</i>                              |
| Other Contracts, Grants           | 1,714,399        | 2,159,599        | 4,836,884        | 2,497,668        | 2,317,668        | -  |
|                                   |                  |                  |                  |                  |                  | <i>Economic development incentive and service agreements</i>   |
| Transfer to Housing GPO           | 49,558           | 52,190           | -                | 52,190           | 52,190           | -  |
|                                   |                  |                  |                  |                  |                  | <i>Transfer of matching funds to GPO</i>   |
| <b>Total Operating Exps.</b>      | <b>2,129,222</b> | <b>2,411,124</b> | <b>5,383,479</b> | <b>3,144,768</b> | <b>2,870,715</b> | -  |
| <b>Total Expenditures</b>         | <b>2,680,752</b> | <b>3,078,888</b> | <b>5,867,877</b> | <b>3,887,951</b> | <b>3,613,898</b> | =  |
| Cost-Sharing Expenses             | 66,612           | 66,309           | 61,159           | 63,079           | 63,079           | -  |
| <b>REVENUES</b>                   | <b>64,406</b>    | <b>81,374</b>    | <b>2,675,984</b> | <b>817,502</b>   | <b>817,502</b>   | =  |
| <b>POSITIONS (FT/PT)</b>          | <b>8/1</b>       | <b>9/1</b>       | <b>9/1</b>       | <b>9/1</b>       | <b>9/1</b>       | -  |

# COMMUNITY AND ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT PROGRAM SUMMARY

|                      | FY 20-21         | FY 21-22         |                  | FY 22-23         |                  | Adopted |
|----------------------|------------------|------------------|------------------|------------------|------------------|---------|
|                      | Actual           | Original         | Estimate         | Request          | Recommend        |         |
| Economic Development | 2,191,448        | 2,441,173        | 5,292,899        | 3,038,215        | 2,858,215        | -       |
| <b>TOTAL</b>         | <b>2,191,448</b> | <b>2,441,173</b> | <b>5,292,899</b> | <b>3,038,215</b> | <b>2,858,215</b> | -       |

|  | FY 20-21 | FY 21-22 |          | FY 22-23 |           | Adopted |
|--|----------|----------|----------|----------|-----------|---------|
|  | Actual   | Original | Estimate | Request  | Recommend |         |

### EXPENDITURES

#### Grantee Agencies:

|                                  |                |                |                |                |                |   |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|---|
| Downtown W-S Partnership         | 20,000         | 20,000         | 20,000         | 30,000         | 20,000         | - |
| KVL Chamber of Commerce          | 5,172          | 5,172          | 5,172          | 5,172          | 5,172          | - |
| Greater Winston-Salem, Inc.      | 310,000        | 185,000        | 185,000        | 350,000        | 185,000        | - |
| Film Commission                  | 30,000         | 30,000         | 30,000         | 35,000         | 30,000         | - |
| Center for Creative Economy      | 9,000          | 25,000         | 25,000         | 25,000         | 25,000         | - |
| <b>Subtotal Grantee Agencies</b> | <b>374,172</b> | <b>265,172</b> | <b>265,172</b> | <b>445,172</b> | <b>265,172</b> | - |

#### Incentives

|                                 |                  |                  |                  |                  |                  |   |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| City of WS (parking deck)       | 249,114          | 40,340           | 375,200          | 294,300          | 294,300          | - |
| Pepsi                           | 155,828          | -                | -                | -                | -                | - |
| Wake Forest Univ. Hlth Sci.     | 390,951          | 385,763          | 385,763          | 273,500          | 273,500          | - |
| Herbalife                       | 265,920          | 37,500           | -                | -                | -                | - |
| Caterpillar, Inc./Progress Rail | -                | 659,189          | 2,535,015        | 381,572          | 381,572          | - |
| United Furniture Industries     | 43,000           | 21,500           | 21,500           | 21,500           | 21,500           | - |
| Deere-Hitachi                   | 116,535          | -                | -                | -                | -                | - |
| Wexford WFU                     | 224,426          | 224,500          | 224,500          | 225,000          | 225,000          | - |
| Inmar Inc.                      | -                | 192,115          | 673,429          | -                | -                | - |
| Corning                         | 76,974           | 76,975           | 76,974           | 76,974           | 76,974           | - |
| Polyvlies                       | 11,818           | -                | -                | -                | -                | - |
| Grass America (Year 2 Payment)  | -                | 20,532           | 20,532           | 33,100           | 33,100           | - |
| The Clearing House              | -                | 18,432           | 18,432           | 23,100           | 23,100           | - |
| Bunzl Distribution              | 30,844           | 37,740           | 37,740           | 35,550           | 35,550           | - |
| Johnson Controls                | -                | 154,103          | 205,749          | 158,900          | 158,900          | - |
| Whitaker Park                   | -                | -                | 176,000          | -                | -                | - |
| Ardagh Metal Beverage, Inc.     | -                | -                | -                | 750,000          | 750,000          | - |
| National General                | -                | 46,078           | 46,078           | 63,300           | 63,300           | - |
| ARCA                            | -                | -                | 130,000          | -                | -                | - |
| Front Street Bailey, LLC        | 23,931           | -                | -                | -                | -                | - |
| <b>Subtotal Incentives</b>      | <b>1,589,341</b> | <b>1,914,767</b> | <b>4,926,912</b> | <b>2,336,796</b> | <b>2,336,796</b> | - |

#### ADMINISTRATIVE COSTS

|                                      |                |                |                |                |                |   |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---|
| Personal Services                    | 227,935        | 259,734        | 100,815        | 256,247        | 256,247        | - |
| Operating Expenses                   | -              | 1,500          | -              | -              | -              | - |
| <b>Subtotal Administrative Costs</b> | <b>227,935</b> | <b>261,234</b> | <b>100,815</b> | <b>256,247</b> | <b>256,247</b> | - |

|                           |                  |                  |                  |                  |                  |   |
|---------------------------|------------------|------------------|------------------|------------------|------------------|---|
| <b>Total Expenditures</b> | <b>2,191,448</b> | <b>2,441,173</b> | <b>5,292,899</b> | <b>3,038,215</b> | <b>2,858,215</b> | - |
|---------------------------|------------------|------------------|------------------|------------------|------------------|---|

|                 |               |               |                  |                |                |   |
|-----------------|---------------|---------------|------------------|----------------|----------------|---|
| <b>REVENUES</b> | <b>32,904</b> | <b>30,374</b> | <b>2,579,082</b> | <b>750,000</b> | <b>750,000</b> | - |
|-----------------|---------------|---------------|------------------|----------------|----------------|---|

# 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.

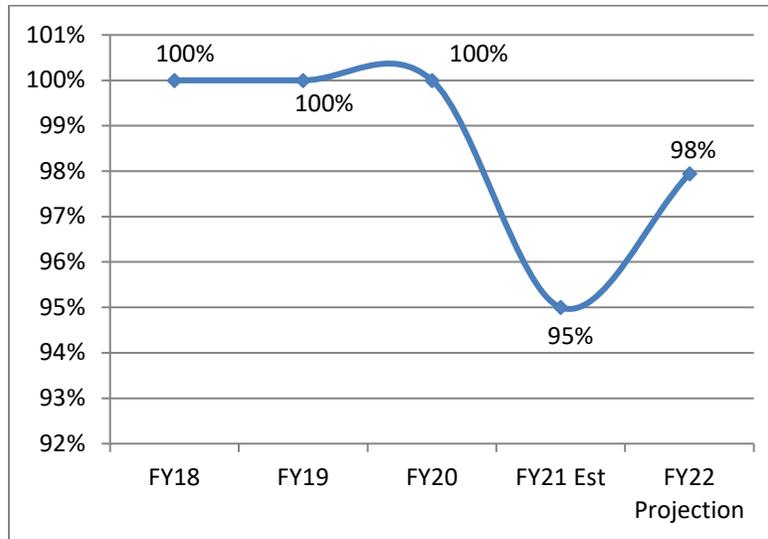
*Land Use Administration* - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of 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 20-21<br>Actual      | FY 21-22                |                         | FY 22-23                |                         |                 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                         |                         | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Planning Board          | 1,063,535               | 1,519,100               | 1,519,100               | 1,572,500               | 1,572,500               | -               |
| Transportation Planning | 205,290                 | -                       | -                       | -                       | -                       | -               |
| <b>County Share</b>     | <b><u>1,268,825</u></b> | <b><u>1,519,100</u></b> | <b><u>1,519,100</u></b> | <b><u>1,572,500</u></b> | <b><u>1,572,500</u></b> | <b><u>-</u></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.
- 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.

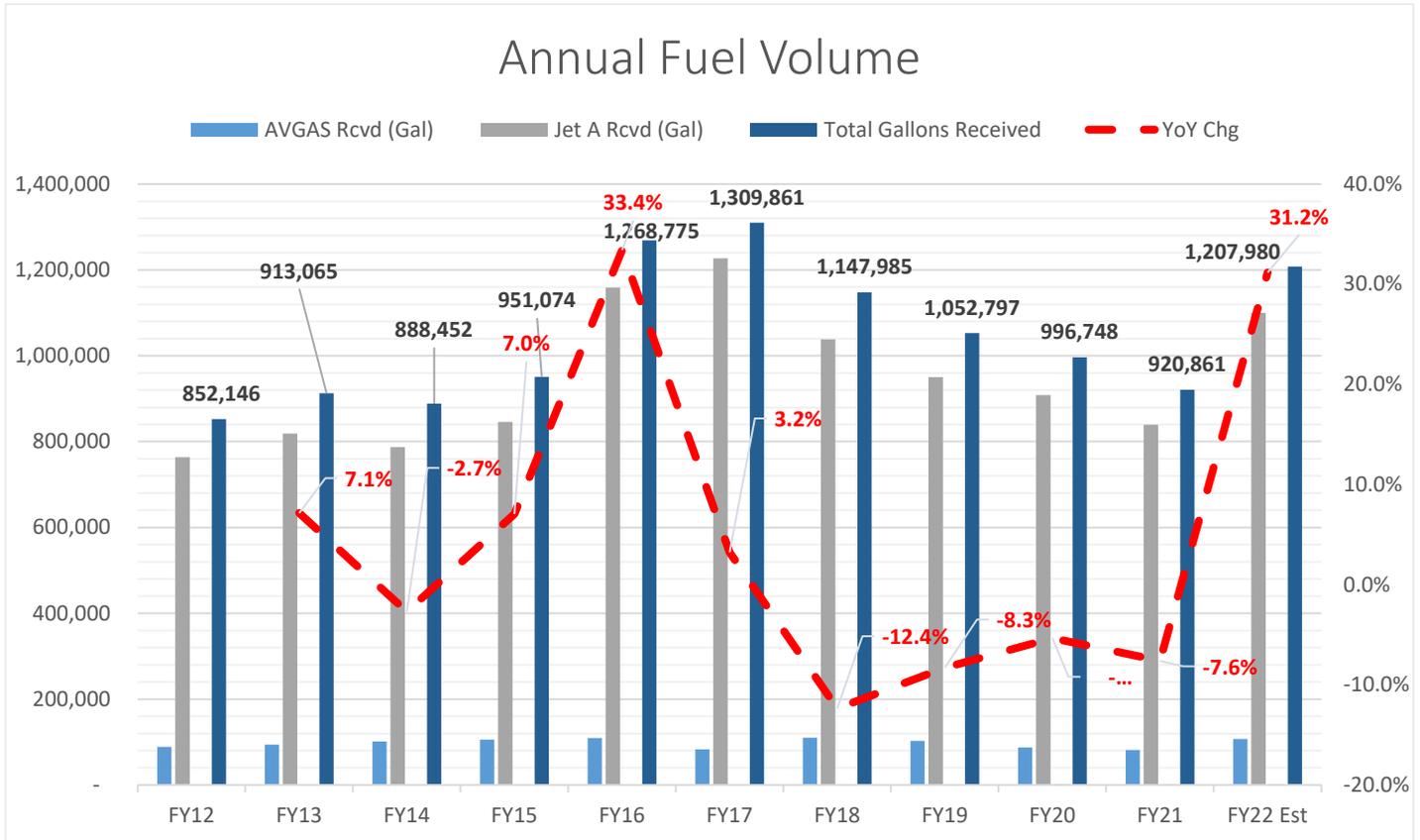
*Facilities* – maintains and repairs airport buildings to ensure a safe and pleasant environment for tenants, the public, and staff.

*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.

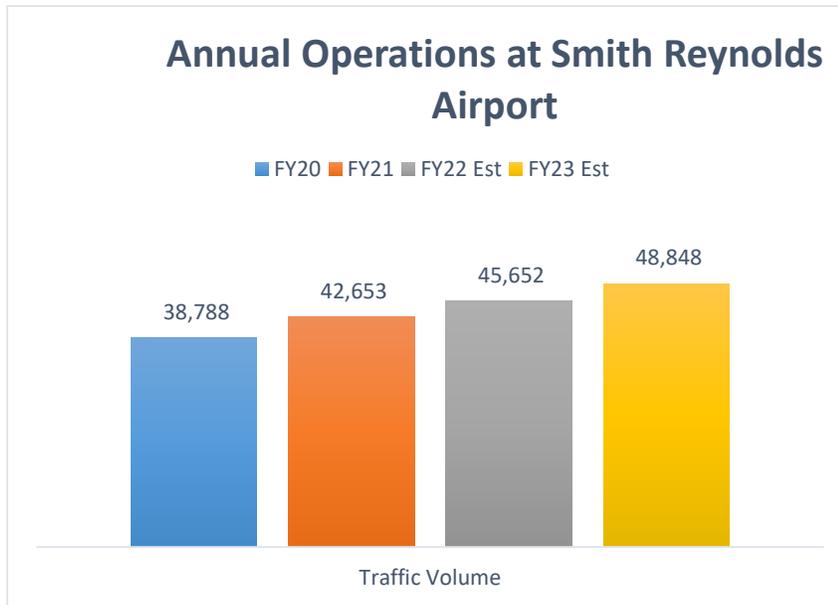
**Current Initiatives:**

- 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.

**Performance Measures:**



# AIRPORT



## Recommended Budget Highlights:

The FY23 Recommended Budget reflects an increase of \$32,340 or 1.4% in direct expenditures over the FY22 Adopted Budget and a decrease of \$23,843 or 0.7% in revenue from the FY22 Adopted Budget. With \$1,259,658 in surplus revenue budgeted on the expense side, the result is a balanced budget of \$3,267,609, reflecting a net decrease of \$23,843 or 0.7% from the FY22 Adopted Budget. Drivers of the Airport's FY23 Recommended budget are built around the anticipated construction impact of the Terminal Improvement project at Smith Reynolds Airport. This budget includes a revenue decrease of \$23,843 or 0.7% from CYO. Although revenues are projected to increase in FY23 based on the annualization of lease agreements, adjustments were made based on the potential for a 6-month tenant dislocation during renovation of the Terminal Building as well as to the FBO land lease for construction disruptions. Overall, revenues are projected at \$3,267,609 for FY23.

Direct Expenditures are budgeted at \$2,007,951, with \$841,781 or 41.9% of that reflected as personnel costs and \$1,166,170 or 58.1% as operating costs. This reflects an increase of \$50,340, or 2.6% over CYO and is primarily driven by Personal Services, Maintenance Service, and Energy costs.

In addition to direct costs, \$1,223,603, has been budgeted as a transfer to the Capital Reserve Fund for the first year of payments on Limited Obligation Bonds issued in 2022 for improvements at Smith Reynolds Airport. This leaves a balance of \$36,055 that has been budgeted in contingency.

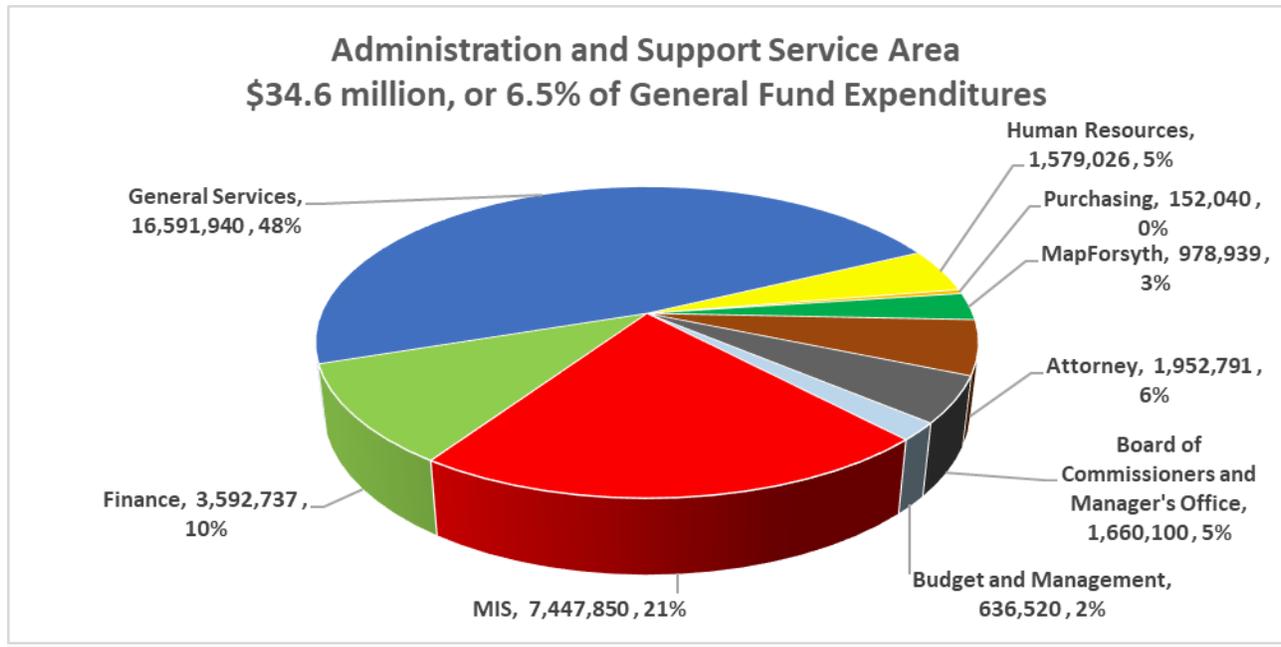
## PROGRAM SUMMARY

|                        | FY 20-21                |                         | FY 21-22                |                         | FY 22-23                |                 |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                        | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Airport Administration | 584,771                 | 1,886,540               | 590,098                 | 1,712,677               | 1,787,307               | -               |
| Airport Maintenance    | 482,256                 | 486,741                 | 470,685                 | 509,081                 | 500,881                 | -               |
| Airport Facilities     | 1,146,644               | 918,171                 | 1,026,245               | 1,045,851               | 979,421                 | -               |
| <b>Total</b>           | <b><u>2,213,671</u></b> | <b><u>3,291,452</u></b> | <b><u>2,087,028</u></b> | <b><u>3,267,609</u></b> | <b><u>3,267,609</u></b> | <b><u>=</u></b> |

# AIRPORT

|                                | FY 20-21   |                         | FY 21-22                |                         | FY 22-23                |         |
|--------------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|---------|
|                                | Actual   | Original                | Estimate                | Request                 | Recommend               | Adopted |
| <b>EXPENDITURES</b>            |  |                         |                         |                         |                         |         |
| <b>Personal Services</b>       |  |                         |                         |                         |                         |         |
| Salaries & Wages               | 594,656  | 594,683                 | 604,363                 | 629,069                 | 629,069                 | -       |
| Other Employee Benefits        | 2,804  | 2,808                   | 2,496                   | 2,496                   | 2,496                   | -       |
| Employee Benefits              | 205,908  | 205,936                 | 196,950                 | 210,216                 | 210,216                 | -       |
| <b>Total Personal Services</b> | <b>803,368</b>   | <b>803,427</b>          | <b>803,809</b>          | <b>841,781</b>          | <b>841,781</b>          | -       |
| <b>Operating Expenditures</b>  |  |                         |                         |                         |                         |         |
| Professional Fees              | 165,950  | 98,308                  | 96,000                  | 13,000                  | 13,000                  | -       |
|                                | <i>Surveying, property assessments, appraisal of improvements, realtor commissions, stormwater plans</i>                     |                         |                         |                         |                         |         |
| Maintenance Service            | 287,183  | 249,080                 | 238,320                 | 330,950                 | 280,280                 | -       |
|                                | <i>Waste disposal, custodial, HVAC maint., sprinkler repair, tree removal, elevator maint., drain cleaning</i>               |                         |                         |                         |                         |         |
| Rent                           | 62,203   | 190                     | 13,733                  | 9,190                   | 9,190                   | -       |
|                                | <i>Projects at Airfield and Maintenance shops: lighting, excavator, equipment to cut slopes, water cooler</i>                |                         |                         |                         |                         |         |
| Utility Services               | 122,867  | 106,185                 | 100,510                 | 109,825                 | 107,370                 | -       |
|                                | <i>Public water/sewer and stormwater utility service charges to metered accounts at Airport properties.</i>                  |                         |                         |                         |                         |         |
| Construction Services          | -  | -                       | 9,765                   | -                       | -                       | -       |
|                                | <i>Costs budgeted for fence repair and demolition costs.</i>   |                         |                         |                         |                         |         |
| Other Purchased Services       | 74,480   | 95,149                  | 103,922                 | 117,378                 | 116,178                 | -       |
|                                | <i>Insurance premiums, alarm monitoring, Facility Dude, Quick Books, FAR Part 139 compliance software</i>                    |                         |                         |                         |                         |         |
| Training & Conference          | 5,062  | 5,905                   | 7,900                   | 13,355                  | 11,600                  | -       |
|                                | <i>Training &amp; travel for professional development and maintenance of continuing education</i>                            |                         |                         |                         |                         |         |
| General Supplies               | 35,736   | 66,200                  | 63,052                  | 74,695                  | 58,200                  | -       |
|                                | <i>Building repair supplies &amp; tools, maintenance shop supplies, uniforms, office supplies, ID badges, cleaners</i>       |                         |                         |                         |                         |         |
| Energy                         | 473,864  | 454,350                 | 504,229                 | 494,600                 | 496,295                 | -       |
|                                | <i>Electric and natural gas service to Airport properties, and gasoline and diesel service for equipment</i>                 |                         |                         |                         |                         |         |
| Operating Supplies             | 39,793   | 39,120                  | 32,862                  | 46,420                  | 39,420                  | -       |
|                                | <i>Ballasts &amp; bulbs, snow melt, equipment tires for mowers &amp; tractors, airfield lighting, whistles, bird bangers</i> |                         |                         |                         |                         |         |
| Other Operating Costs          | 9,458  | 39,697                  | 39,597                  | 34,637                  | 34,637                  | -       |
|                                | <i>Claims, permit fees, audiometric services, memberships &amp; dues in professional organizations</i>                       |                         |                         |                         |                         |         |
| <b>Total Operating Exps.</b>   | <b>1,276,596</b>   | <b>1,154,184</b>        | <b>1,209,890</b>        | <b>1,244,050</b>        | <b>1,166,170</b>        | -       |
| <b>Contingency</b>             | -  | <b>1,315,841</b>        | -                       | <b>1,181,778</b>        | <b>36,055</b>           | -       |
|                                | <i>Budget reserve for future capital aviation projects</i>   |                         |                         |                         |                         |         |
| <b>Capital Outlay</b>          | <b>133,707</b>   | <b>18,000</b>           | <b>73,329</b>           | -                       | -                       | -       |
|                                | <i>Lifecycle vehicle and equipment replacement, capital improvements</i>   |                         |                         |                         |                         |         |
| <b>Other Financing Uses</b>    | -  | -                       | -                       | -                       | <b>1,223,603</b>        | -       |
|                                | <i>Transfers into Capital Reserve Fund for debt service on Limited Obligation Bonds</i>                                      |                         |                         |                         |                         |         |
| <b>TOTAL EXPENDITURES</b>      | <b><u>2,213,671</u></b>  | <b><u>3,291,452</u></b> | <b><u>2,087,028</u></b> | <b><u>3,267,609</u></b> | <b><u>3,267,609</u></b> | =       |
| Cost-Sharing Expenses          | 37,422   | 39,303                  | 4,374                   | 50,678                  | 50,678                  | -       |
| <b>REVENUES</b>                | <b><u>3,021,086</u></b>  | <b><u>3,291,452</u></b> | <b><u>3,386,149</u></b> | <b><u>3,267,609</u></b> | <b><u>3,267,609</u></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.

**Budget Highlights:** The FY23 Recommended Budget reflects a \$57,596 or 9.9% increase over Current Year Original. Personal Services accounts for \$53,996 of the increase and is due to annualized salary and fringe benefit increases and the five percent Mid-Year Adjustment. The other significant increases are in Other Contractual Services and Training.

**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.

**PROGRAM SUMMARY:**

|                     | FY 20-21              |                       | FY 21-22              |                       | FY 22-23              |                 |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                     | Actual                | Original              | Estimate              | Request               | Recommend             | Adopted         |
| Budget & Management | 531,941               | 578,924               | 487,016               | 636,520               | 636,520               | -               |
| <b>TOTAL</b>        | <b><u>531,941</u></b> | <b><u>578,924</u></b> | <b><u>487,016</u></b> | <b><u>636,520</u></b> | <b><u>636,520</u></b> | <b><u>-</u></b> |

# BUDGET & MANAGEMENT

|                                | FY 20-21              | FY 21-22   |   | FY 22-23   |                       |                 |
|--------------------------------|-----------------------|--|---|--|-----------------------|-----------------|
|                                | Actual                | Original   | Estimate  | Request  | Recommend             | Adopted         |
| <b>EXPENDITURES</b>            |                       |  |   |  |                       |                 |
| <b>Personal Services</b>       |                       |  |   |  |                       |                 |
| Salaries & Wages               | 361,898               | 364,376  | 344,982   | 402,126  | 402,126               | -               |
| Other Employee Benefits        | -                     | -  | -   | 1,850  | 1,850                 | -               |
| Employee Benefits              | 151,911               | 156,948  | 142,034   | 171,344  | 171,344               | -               |
| <b>Total Personal Services</b> | <b>513,809</b>        | <b>521,324</b>   | <b>487,016</b>  | <b>575,320</b>   | <b>575,320</b>        | -               |
| <b>Operating Expenditures</b>  |                       |  |   |  |                       |                 |
| Professional & Tech Services   | -                     | 650  | -   | 750  | 750                   | -               |
|                                |                       |  |   | <i>Fee to submit document to GFOA</i>  |                       |                 |
| Rent                           | 148                   | 400  | 99  | 400  | 400                   | -               |
| Other Purchased Services       | 16,172                | 41,300   | 13,300  | 41,800   | 41,800                | -               |
|                                |                       |  |   | <i>Contractual studies and insurance premiums</i>  |                       |                 |
| Training & Conference          | 700                   | 8,500  | 7,142   | 10,500   | 10,500                | -               |
| General Supplies               | 862                   | 4,750  | 1,175   | 5,750  | 5,750                 | -               |
| Other Operating Costs          | 250                   | 2,000  | 700   | 2,000  | 2,000                 | -               |
|                                |                       |  |   | <i>Insurance claims, memberships &amp; dues</i>  |                       |                 |
| <b>Total Operating Exps.</b>   | <b>18,132</b>         | <b>57,600</b>  | <b>22,416</b>   | <b>61,200</b>  | <b>61,200</b>         | -               |
| <b>TOTAL EXPENDITURES</b>      | <b><u>531,941</u></b> | <b><u>578,924</u></b>  | <b><u>509,432</u></b>   | <b><u>636,520</u></b>  | <b><u>636,520</u></b> | <b><u>-</u></b> |
| Cost-Sharing Expenses          | 32,311                | 31,330   | 16,882  | 31,959   | 31,959                | -               |
| <b>POSITIONS (FT/PT)</b>       | <b>6/0</b>            | <b>6/0</b>  | <b>7/0</b>  | <b>7/0</b>  | <b>7/0</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, and 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:**

*Administration* – Manages and provides support to the divisions within the department to direct and guide the provision of the County’s information network.

*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.

*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. Technology Services is organized into the following subdivisions: Integrations; Application Solutions; Infrastructure; Applied Technologies; Security; and Database Administration.

**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.
- Migration strategy to the cloud and Chromebook 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.

**Performance Measures:**



# MANAGEMENT INFORMATION SYSTEMS

**Budget Highlights:** The FY23 Recommended Budget reflects a net increase of \$237,409 over the FY22 Adopted Budget resulting in a 3.3% increase in net County dollars for FY23. Drivers of the budget are cybersecurity service enhancements in Other Purchased Services, and a triennial payment budgeted in Maintenance Services for the Storage Area Network (SAN) maintenance contract. The increases are partially offset by cost savings in Communications related to migration from the Prime Rate Interface (PRI) circuit trunk to Session Initiation Protocol (SIP) virtual trunk with the conversion of the legacy telephone system to Voice over Internet Protocol (VoIP) technology. Personal Services reflects the transfer of two IT Business Analyst positions to MapForsyth.

## PROGRAM SUMMARY

|                       | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         | Adopted  |
|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
|                       | Actual                  | Original                | Estimate                | Request                 | Recommend               |          |
| Administration        | 457,059                 | 536,216                 | 495,579                 | 584,257                 | 584,007                 | -        |
| Technology Solutions  | 5,279,698               | 6,052,034               | 5,733,786               | 7,289,971               | 6,418,936               | -        |
| Application Solutions | 631,778                 | 622,191                 | 656,641                 | 444,907                 | 444,907                 | -        |
| <b>TOTAL</b>          | <b><u>6,368,535</u></b> | <b><u>7,210,441</u></b> | <b><u>6,886,006</u></b> | <b><u>8,319,135</u></b> | <b><u>7,447,850</u></b> | <b>=</b> |

# MANAGEMENT INFORMATION SYSTEMS

|                                | FY 20-21<br>Actual | FY 21-22<br>Original | Estimate         | FY 22-23<br>Request | Recommend        | Adopted |
|--------------------------------|--------------------|----------------------|------------------|---------------------|------------------|---------|
| <b>EXPENDITURES</b>            |                    |                      |                  |                     |                  |         |
| <b>Personal Services</b>       |                    |                      |                  |                     |                  |         |
| Salaries & Wages               | 2,748,867          | 2,797,927            | 2,842,085        | 2,861,423           | 2,861,423        | -       |
| Other Employee Benefits        | 5,490              | 5,028                | 5,304            | 5,304               | 5,304            | -       |
| Employee Benefits              | 1,059,459          | 1,080,284            | 1,089,258        | 1,109,325           | 1,109,325        | -       |
| <b>Total Personal Services</b> | <b>3,813,816</b>   | <b>3,883,239</b>     | <b>3,936,647</b> | <b>3,976,052</b>    | <b>3,976,052</b> | -       |
| <b>Operating Expenditures</b>  |                    |                      |                  |                     |                  |         |
| Maintenance Service            | 268,500            | 350,150              | 332,643          | 492,216             | 469,331          | -       |
| Rent                           | 116,299            | 118,712              | 118,490          | 122,492             | 122,492          | -       |
| Construction Services          | 8,018              | 10,000               | 8,900            | 20,000              | 10,000           | -       |
| Communications                 | 930,349            | 855,000              | 606,660          | 787,200             | 648,290          | -       |
| Other Purchased Services       | 916,762            | 1,276,540            | 1,199,070        | 1,555,325           | 1,497,785        | -       |
| Insurance Premiums             | 15,683             | 19,500               | 19,231           | 23,000              | 23,000           | -       |
| Training & Conference          | 550                | 16,200               | 16,200           | 20,250              | 20,000           | -       |
| General Supplies               | 114,971            | 487,800              | 460,090          | 570,500             | 487,800          | -       |
| Operating Supplies             | 84,057             | 88,500               | 84,075           | 90,500              | 88,500           | -       |
| Other Operating Costs          | 10,000             | 13,800               | 13,000           | 13,600              | 13,600           | -       |
| <b>Total Operating Exps.</b>   | <b>2,465,189</b>   | <b>3,236,202</b>     | <b>2,858,359</b> | <b>3,695,083</b>    | <b>3,380,798</b> | -       |
| <b>Capital Outlay</b>          | <b>89,530</b>      | <b>91,000</b>        | <b>91,000</b>    | <b>648,000</b>      | <b>91,000</b>    | -       |
| <b>TOTAL EXPENDITURES</b>      | <b>6,368,535</b>   | <b>7,210,441</b>     | <b>6,886,006</b> | <b>8,319,135</b>    | <b>7,447,850</b> | -       |
| Cost-Sharing Expenses          | 182,714            | 189,355              | -                | 177,858             | 177,858          | -       |
| Contra-Expenses                | (672,218)          | (533,307)            | -                | (531,355)           | (531,355)        | -       |
| <b>REVENUES</b>                | <b>1,119</b>       | -                    | -                | -                   | -                | -       |
| POSITIONS (FT/PT)              | 40/0               | 39/0                 | 39/0             | 37/0                | 37/0             | -       |



# FINANCE

**Department Mission:** To provide strong fiscal stewardship in accordance with laws and standards, and efficient and effective financial support services through sound, innovative policies and practices, education, and exceptional customer service for the benefit of the County and its citizens.

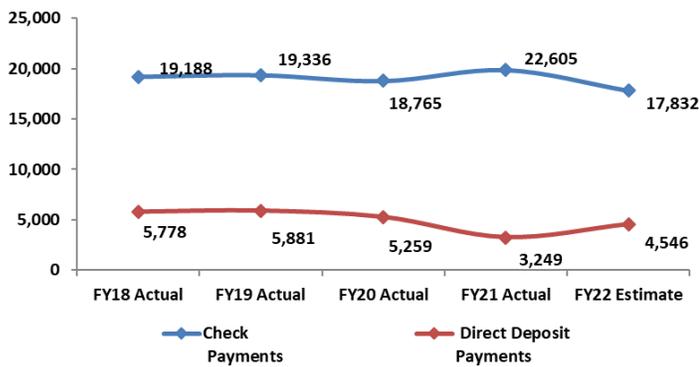
**Goals:**

- Replace legacy accounting and related financial systems with fully integrated accounting, purchasing, payroll, budgeting, and HR system.
- Update procurement (non-federal), P-Card, and travel policies.
- Improve effectiveness and efficiency of financial business processes.
- Improve workload demands of risk management staff.
- Improve cross-training and development of existing staff to provide broader position redundancy.

**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 departments/agencies. Finance also provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing

**Key Performance Measures:**

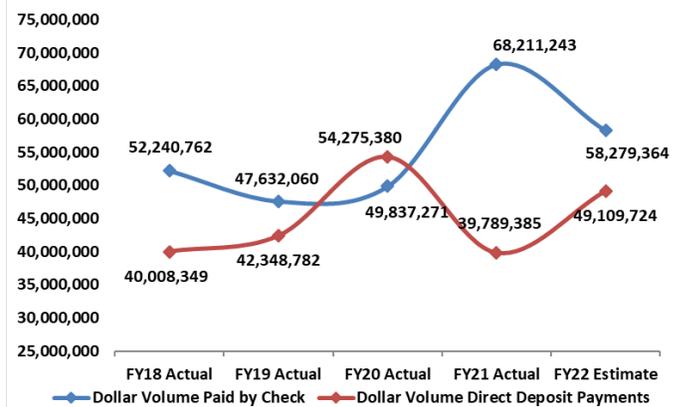


*Disbursements by Type*

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:**

- Design, configure, test and implement new accounting system and related financial system modules (accounts payable, accounts receivable, purchasing, payroll, investment, debt, and fixed asset management).
- Guided by industry best practices and management directives, review and revise all financial policies (procurement, P-card, and travel).
- Guided by industry best practices and new system capabilities, develop administrative procedure guidance for all financial policies and business processes.
- Analyze workload demands and appropriate staffing levels required for risk management services provided to County departments and outside entities.
- Develop written procedure requirements for each department position. Include in “expected employee outcomes,” for position. Identify and conduct regular cross training among designated positions.



*Disbursements by Amount*

# FINANCE

**Budget Highlights:** The recommended FY23 budget reflects an increase in expenditures of \$255,688 or 7.6% and an increase in revenues of \$21,100, or 9.0%, over CYO. In Personal Services, there is an overall savings of \$103,533. Annualized increases and a mid-year market adjustment of 5% was applied to this category, however, in compliance with the recommendation of the External Auditor, the two positions responsible for internal audit duties have moved from Finance and into the County Manager’s Office, producing a savings of \$195,064. The Department has significant increases in several expenditure lines. There is an \$88,650 increase in Audit Fees, a \$38,334 increase in Other Professional & Technical Fees associated with actuarial and arbitrage valuations, risk management contracts and ADP compliance needed for the new ERP system, and a \$28,000 increase in Bank Service Charges. The \$419,463 decrease in Other Purchased Services aligns with the phasing out of Performance as well as moving the expenses associated with the new ERP System into Capital Outlay demonstrated by the increase of \$650,000 in Capital Outlay. The slight increase in revenues is due to an increase in charges for services provided to Forsyth Technical Community College and the Triad Municipal ABC Board.

## PROGRAM SUMMARY

|              | FY 20-21                | FY 21-22                |                         | FY22-23                 |                         |                 |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|              | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Finance      | 2,702,392               | 3,366,049               | 3,302,504               | 3,625,737               | 3,621,737               | -               |
| <b>TOTAL</b> | <b><u>2,702,392</u></b> | <b><u>3,366,049</u></b> | <b><u>3,302,504</u></b> | <b><u>3,625,737</u></b> | <b><u>3,621,737</u></b> | <b><u>-</u></b> |

# FINANCE

|                                | FY 20-21                | FY 21-22                |                         | FY22-23                 |  |         |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--|---------|
|                                | Actual                  | Original                | Estimate                | Request                 | Recommend  | Adopted |
| <b>EXPENDITURES</b>            |                         |                         |                         |                         |  |         |
| <b>Personal Services</b>       |                         |                         |                         |                         |  |         |
| Salaries & Wages               | 1,526,751               | 1,578,432               | 1,456,114               | 1,493,044               | 1,493,044  | -       |
| Other Employee Benefits        | 1,253                   | 1,850                   | 968                     | -                       | -  | -       |
|                                |                         |                         |                         |                         | <i>Cell phone stipends</i>   |         |
| Employee Benefits              | 569,713                 | 592,554                 | 527,129                 | 576,259                 | 576,259  | -       |
| <b>Total Personal Services</b> | <b>2,097,717</b>        | <b>2,172,836</b>        | <b>1,984,211</b>        | <b>2,069,303</b>        | <b>2,069,303</b>   | -       |
| <b>Operating Expenditures</b>  |                         |                         |                         |                         |  |         |
| Professional Fees              | 128,316                 | 195,500                 | 146,066                 | 322,334                 | 322,334  | -       |
|                                |                         |                         |                         |                         | <i>Includes bond issuance costs, actuarial study, arbitrage rebate/tax services</i>                          |         |
| Maintenance Service            | -                       | 1,000                   | -                       | 1,000                   | 1,000  | -       |
| Rent                           | 71                      | -                       | 71                      | 100                     | 100  | -       |
| Other Purchased Services       | 423,273                 | 930,563                 | 488,987                 | 513,000                 | 513,000  | -       |
|                                |                         |                         |                         |                         | <i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>     |         |
| Training & Conference          | 5,422                   | 40,150                  | 6,181                   | 40,500                  | 38,000   | -       |
|                                |                         |                         |                         |                         | <i>Certification training, GFOA &amp; performance users conference, other specialized training for staff</i> |         |
| General Supplies               | 3,937                   | 15,000                  | 9,244                   | 18,000                  | 16,500   | -       |
|                                |                         |                         |                         |                         | <i>Office supplies, books &amp; subscriptions, small equipment</i>   |         |
| Operating Supplies             | 1,041                   | 3,000                   | 564                     | 3,500                   | 3,500  | -       |
|                                |                         |                         |                         |                         | <i>Audio-visual &amp; training supplies for risk management safety training</i>                              |         |
| Other Operating Costs          | 5,425                   | 8,000                   | 3,120                   | 8,000                   | 8,000  | -       |
|                                |                         |                         |                         |                         | <i>Insurance claims, memberships &amp; dues</i>  |         |
| <b>Total Operating Exps.</b>   | <b>567,485</b>          | <b>1,193,213</b>        | <b>654,233</b>          | <b>906,434</b>          | <b>902,434</b>   | -       |
| <b>Capital Outlay</b>          | 37,190                  | -                       | 664,060                 | 650,000                 | 650,000  | -       |
| <b>TOTAL EXPENDITURES</b>      | <b><u>2,702,392</u></b> | <b><u>3,366,049</u></b> | <b><u>3,302,504</u></b> | <b><u>3,625,737</u></b> | <b><u>3,621,737</u></b>  | -       |
| Cost-Sharing Expenses          | 90,496                  | 76,463                  | 62,648                  | 87,104                  | 87,104   | -       |
| <b>REVENUES</b>                | <b><u>166,264</u></b>   | <b><u>234,400</u></b>   | <b><u>249,888</u></b>   | <b><u>255,500</u></b>   | <b><u>255,500</u></b>  | -       |
| POSITIONS (FT/PT)              | 23/0                    | 23/0                    | 24/0                    | 24/0                    | 24/0   | -       |



# 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 with anticipated needs to the extent possible, timely response, 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 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, and relies on strategic delivery methods that provide the most effective, efficient end-result.
- Provide design and construction services to user departments based on applicable standards, best practices, and fiscal responsibility and deliver facilities that are cost-effective, energy efficient, affordable to maintain, and comply with current codes.
- Implement and maintain a comprehensive vehicle replacement program that identifies and prioritizes 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 County capital projects program including the planning, design and construction of new and renovated County facilities.

*Facilities Operations* – maintains County facilities including buildings, utilities, HVAC, plumbing, and electrical systems.

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

*Automotive Services* - maintains the County's fleet, inventory, motor pool locations and fueling sites.

*Grounds Maintenance* - provides mowing, landscaping, hardscape construction, and exterior building maintenance for all county facilities and parks locations.

*Property Management* - manages real estate and personal property matters for the County including acquisition & disposition, leasing, space planning, parking, access, and recycling services. Oversees the mailroom and print shop services, and provides event setup/breakdown support.

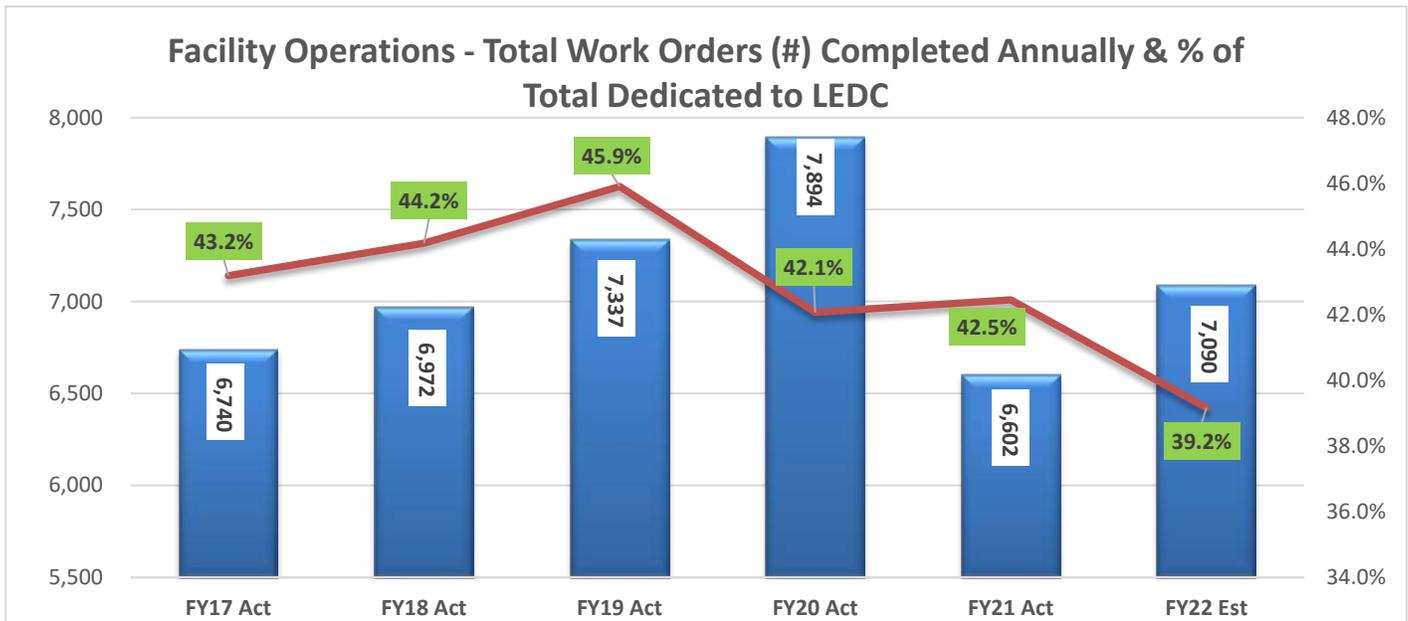
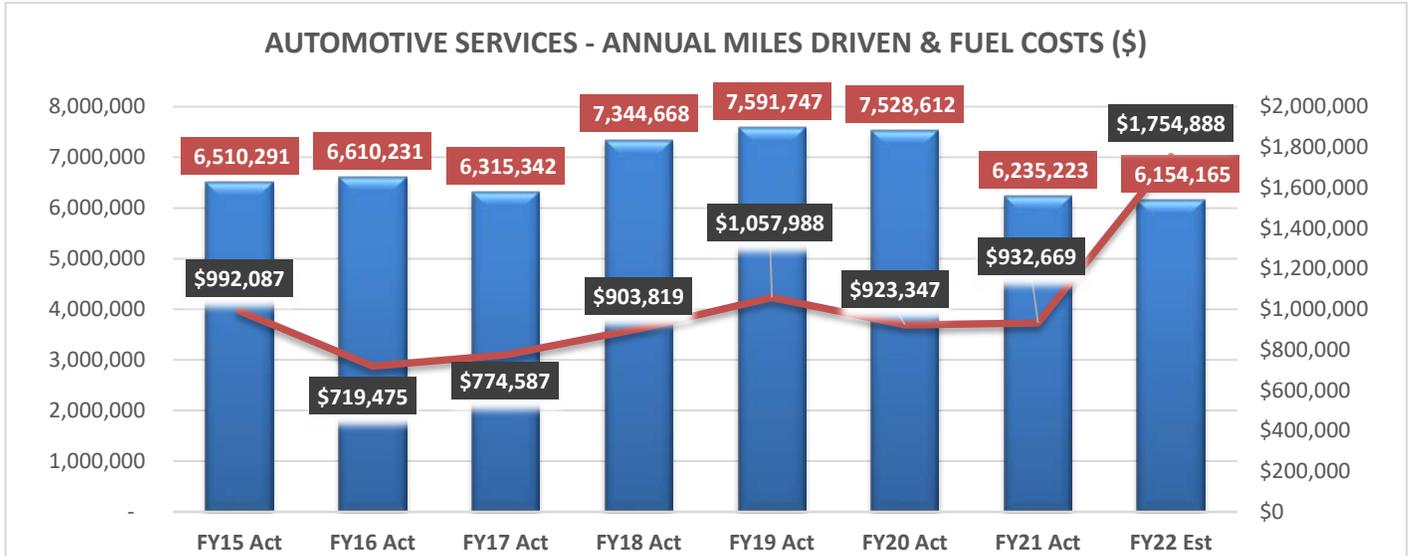
*Administration* - provides support to the divisions within the department as well as oversight of contracted security services for the County.

## Current Initiatives:

- Maintain a high level of cleanliness at all facilities.
- Implement annual safety training program for the department, including departmental & division-specific training.
- Conduct regular facility & worksite safety inspections.
- Implement Active Shooter Hostile Event Response (ASHER) training.
- Oversee development and implementation of Capital Renewal and Improvement (CIP) projects.
- Continue construction of the Kaleideum and new courthouse facilities.
- Complete design and begin construction of the Airport Terminal Renovation and Tanglewood Clubhouse projects.
- Commence design and begin construction of Public Safety Center reorganization project.
- Complete Design/Build for Airport Corporate Hangars & Quonset Hut Renovation Projects.
- Complete construction of the Idols Rd. Lift Station access road.
- Complete design & begin construction of the Multi-Use Ag Event Center.
- Establish vehicle replacement priorities and recommendations, and green fleet opportunities and initiatives.

# GENERAL SERVICES

## Performance Measures:



**Budget Highlights:** The FY23 Recommended budget for General Services reflects an increase of \$1,135,600 or 7.3% in expenditures over the FY22 Adopted Budget and a decrease of \$165,500 or 11.4% in revenue from CYO. These changes result in an increase of \$1,301,100 or 9.3% in net County dollars for FY23. The primary drivers are Energy due to record gas prices, and Personal Service costs because of a mid-year pay adjustment and the annualization of Performance increases. Secondary drivers include Maintenance Services costs, specifically in the Automotive Services and Facility Operations divisions, and Automotive Operating Supplies including increases due to increased demand for repair parts and tires. Although revenue is projected to decrease by \$165,000 from CYO, the majority of the decrease is not related to Annual Recurring Revenue (ARR), but specific to other sources such as timber sales and fuel sales.

# GENERAL SERVICES

## PROGRAM SUMMARY

|                         | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          | Adopted  |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
|                         | Actual                   | Original                 | Estimate                 | Request                  | Recommend                |          |
| Administration          | 1,742,054                | 2,477,053                | 2,327,950                | 2,571,137                | 2,562,182                | -        |
| Automotive Services     | 2,597,827                | 3,080,597                | 3,508,063                | 4,132,382                | 3,623,150                | -        |
| Facility Services       | 2,186,562                | 2,322,178                | 2,262,037                | 2,524,482                | 2,500,533                | -        |
| Construction Management | 209,592                  | 277,900                  | 242,039                  | 343,787                  | 343,287                  | -        |
| Facilities Operations   | 1,922,138                | 2,460,827                | 2,204,820                | 3,088,361                | 3,001,009                | -        |
| Grounds Maintenance     | 1,008,150                | 1,130,350                | 1,020,866                | 1,267,328                | 1,203,633                | -        |
| Facility Expenses       | 2,455,579                | 2,030,290                | 2,521,476                | 1,759,186                | 1,715,282                | -        |
| Support Services        | 1,520,553                | 1,677,145                | 1,587,780                | 1,684,849                | 1,642,864                | -        |
| <b>TOTAL</b>            | <b><u>13,642,455</u></b> | <b><u>15,456,340</u></b> | <b><u>15,675,031</u></b> | <b><u>17,371,512</u></b> | <b><u>16,591,940</u></b> | <b>-</b> |

| EXPENDITURES                   | FY 20-21                 | FY 21-22                 |                          | FY 22-23                 |                          | Adopted  |
|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
|                                | Actual                   | Original                 | Estimate                 | Request                  | Recommend                |          |
| <b>Personal Services</b>       |                          |                          |                          |                          |                          |          |
| Salaries & Wages               | 3,839,123                | 4,449,640                | 4,062,029                | 4,944,910                | 4,916,055                | -        |
| Other Employee Benefits        | 6,370                    | 6,426                    | 5,385                    | 6,372                    | 6,372                    | -        |
| Employee Benefits              | 1,882,409                | 2,226,759                | 1,929,184                | 2,369,859                | 2,355,925                | -        |
| Board Compensation             | -                        | 900                      | 900                      | -                        | -                        | -        |
| <b>Total Personal Services</b> | <b><u>5,727,902</u></b>  | <b><u>6,683,725</u></b>  | <b><u>5,997,498</u></b>  | <b><u>7,321,141</u></b>  | <b><u>7,278,352</u></b>  | <b>-</b> |
| <b>Operating Expenditures</b>  |                          |                          |                          |                          |                          |          |
| Professional Fees              | 1,021,353                | 1,401,871                | 1,404,145                | 1,454,613                | 1,449,613                | -        |
| Maintenance Service            | 1,464,098                | 1,486,653                | 1,474,031                | 1,730,687                | 1,579,962                | -        |
| Rent                           | 250,462                  | 308,320                  | 285,837                  | 307,560                  | 297,810                  | -        |
| Utility Services               | 109,903                  | 140,353                  | 117,382                  | 144,958                  | 142,298                  | -        |
| Other Purchased Services       | 783,503                  | 967,233                  | 958,104                  | 1,085,229                | 995,517                  | -        |
| Travel                         | 3,454                    | 19,776                   | 12,771                   | 22,063                   | 19,463                   | -        |
| General Supplies               | 820,477                  | 798,961                  | 803,310                  | 892,212                  | 823,425                  | -        |
| Energy                         | 2,047,168                | 2,590,494                | 2,884,458                | 2,998,349                | 2,971,255                | -        |
| Operating Supplies             | 823,302                  | 854,037                  | 893,013                  | 987,645                  | 878,410                  | -        |
| Other Operating Costs          | 20,931                   | 116,167                  | 112,450                  | 103,035                  | 103,035                  | -        |
| <b>Total Operating Exps.</b>   | <b><u>7,344,651</u></b>  | <b><u>8,683,865</u></b>  | <b><u>8,945,501</u></b>  | <b><u>9,726,351</u></b>  | <b><u>9,260,788</u></b>  | <b>-</b> |
| <b>Capital Outlay</b>          | <b><u>569,902</u></b>    | <b><u>88,750</u></b>     | <b><u>732,032</u></b>    | <b><u>324,020</u></b>    | <b><u>52,800</u></b>     | <b>-</b> |
| <b>TOTAL EXPENDITURES</b>      | <b><u>13,642,455</u></b> | <b><u>15,456,340</u></b> | <b><u>15,675,031</u></b> | <b><u>17,371,512</u></b> | <b><u>16,591,940</u></b> | <b>-</b> |
| Cost-Sharing Expenses          | 362,047                  | 306,532                  | -                        | 361,538                  | 361,538                  | -        |
| Contra-Expenses                | (6,904,293)              | (7,017,200)              | -                        | (7,807,711)              | (7,807,711)              | -        |
| <b>REVENUES</b>                | <b><u>1,003,576</u></b>  | <b><u>1,450,601</u></b>  | <b><u>1,075,828</u></b>  | <b><u>1,254,301</u></b>  | <b><u>1,285,101</u></b>  | <b>-</b> |
| POSITIONS (FT/PT)              | 115/1                    | 116/1                    | 116/1                    | 117/1                    | 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, teamwork 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.
- Be a trusted agent across all departments by providing high quality consultative and advisory services to ensure full compliance with the myriad of State & Federal regulations affecting all aspects of employment activities.
- Actively encourage healthy behaviors among County employees, dependents, and retirees.

**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 move them from contemplation to action.

| <u>Turnover % by Service Area</u> | FY19                | FY20                | FY21                | FY22 Est            |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| Administration & Support          | 7.4%                | 8.9%                | 14.4%               | 11.7%               |
| Community & Economic Development  | 0.0%                | 0.0%                | 42.9%               | 21.5%               |
| Cultural & Recreation             | 7.6%                | 14.5%               | 20.7%               | 17.6%               |
| Environmental Management          | 13.6%               | 4.6%                | 4.4%                | 4.5%                |
| General Government                | 6.3%                | 10.4%               | 14.9%               | 12.7%               |
| Health                            | 18.4%               | 15.1%               | 22.5%               | 18.8%               |
| Public Safety                     | 11.3%               | 13.2%               | 14.9%               | 14.1%               |
| Social Services                   | 11.5%               | 16.3%               | 14.2%               | 15.3%               |
| <b>Total Turnover</b>             | <b><u>11.2%</u></b> | <b><u>13.7%</u></b> | <b><u>16.1%</u></b> | <b><u>14.9%</u></b> |

**Budget Highlights:** The FY23 Recommended Budget for Human Resources is a \$146,167, or 10.2%, net County dollar increase over CYO. This increase is driven primarily by increases in Personal Services due to annual salary increases, Other Purchased Services, Travel/Training being restored to pre-COVID funding levels, and General Supplies due to the increasing costs of employee badges. Human Resources is requesting two ASLs for FY23, the addition of a Sr. HR Consultant and a HR Technician.

# HUMAN RESOURCES

## PROGRAM SUMMARY

|                 | FY20-21<br>Actual       | FY21-22<br>Original     | FY21-22<br>Estimate     | Request                 | FY22-23<br>Recommend    | Adopted         |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Human Resources | 1,377,785               | 1,426,459               | 1,624,511               | 1,714,093               | 1,579,026               | -               |
| <b>TOTAL</b>    | <b><u>1,377,785</u></b> | <b><u>1,426,459</u></b> | <b><u>1,624,511</u></b> | <b><u>1,714,093</u></b> | <b><u>1,579,026</u></b> | <b><u>-</u></b> |

|  | FY20-21<br>Actual | FY21-22<br>Original | FY21-22<br>Estimate | Request | FY22-23<br>Recommend | Adopted |
|--|-------------------|---------------------|---------------------|---------|----------------------|---------|
|--|-------------------|---------------------|---------------------|---------|----------------------|---------|

## EXPENDITURES

### *Personal Services*

|                                |                         |                         |                         |                         |                         |                 |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Salaries & Wages               | 720,892                 | 750,411                 | 796,575                 | 917,913                 | 824,835                 | -               |
| Employee Benefits              | 293,870                 | 292,446                 | 314,164                 | 350,571                 | 314,494                 | -               |
| <b>Total Personal Services</b> | <b><u>1,014,762</u></b> | <b><u>1,042,857</u></b> | <b><u>1,110,739</u></b> | <b><u>1,268,484</u></b> | <b><u>1,139,329</u></b> | <b><u>-</u></b> |

### *Operating Expenditures*

|                              |                       |                       |                       |                       |                       |                 |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Professional Fees            | 32,512                | 35,000                | 34,150                | 35,000                | 35,000                | -               |
| Rent                         | -                     | 350                   | 575                   | 1,300                 | 900                   | -               |
| Other Purchased Services     | 278,850               | 273,908               | 423,698               | 326,975               | 326,463               | -               |
| Training & Conference        | 634                   | 12,960                | 700                   | 14,750                | 14,750                | -               |
| General Supplies             | 19,585                | 8,550                 | 20,521                | 11,750                | 9,750                 | -               |
| Operating Supplies           | 20,970                | 28,300                | 21,630                | 31,300                | 28,300                | -               |
| Other Operating Costs        | 10,472                | 24,534                | 12,498                | 24,534                | 24,534                | -               |
| <b>Total Operating Exps.</b> | <b><u>363,023</u></b> | <b><u>383,602</u></b> | <b><u>513,772</u></b> | <b><u>445,609</u></b> | <b><u>439,697</u></b> | <b><u>-</u></b> |

|           |   |   |   |   |   |   |
|-----------|---|---|---|---|---|---|
| Equipment | - | - | - | - | - | - |
|-----------|---|---|---|---|---|---|

|                           |                         |                         |                         |                         |                         |                 |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| <b>TOTAL EXPENDITURES</b> | <b><u>1,377,785</u></b> | <b><u>1,426,459</u></b> | <b><u>1,624,511</u></b> | <b><u>1,714,093</u></b> | <b><u>1,579,026</u></b> | <b><u>-</u></b> |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|

|                       |        |        |        |        |        |   |
|-----------------------|--------|--------|--------|--------|--------|---|
| Cost-Sharing Expenses | 47,060 | 52,072 | 44,988 | 52,072 | 52,072 | - |
|-----------------------|--------|--------|--------|--------|--------|---|

|                 |               |          |              |              |              |          |
|-----------------|---------------|----------|--------------|--------------|--------------|----------|
| <b>REVENUES</b> | <b>20,000</b> | <b>-</b> | <b>2,073</b> | <b>6,400</b> | <b>6,400</b> | <b>-</b> |
|-----------------|---------------|----------|--------------|--------------|--------------|----------|

|                   |      |      |      |      |      |   |
|-------------------|------|------|------|------|------|---|
| POSITIONS (FT/PT) | 12/0 | 12/4 | 12/4 | 12/4 | 12/4 | - |
|-------------------|------|------|------|------|------|---|

# 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.

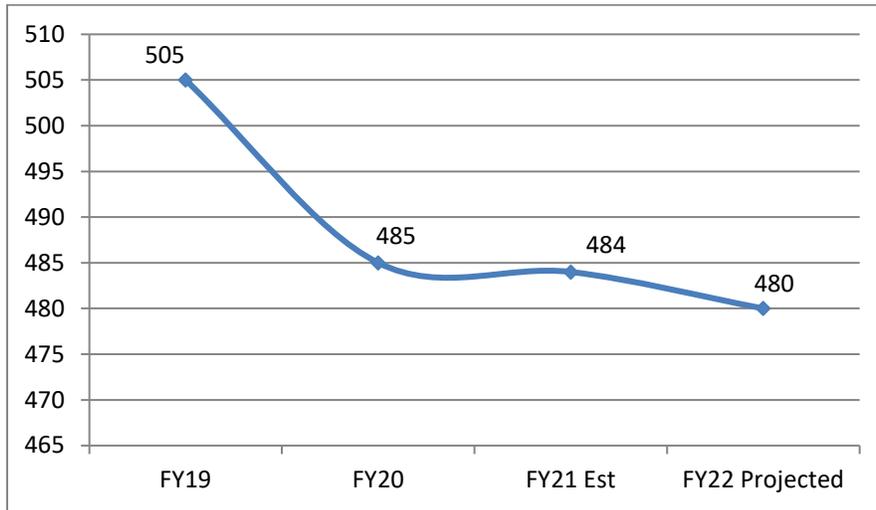
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

**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>**

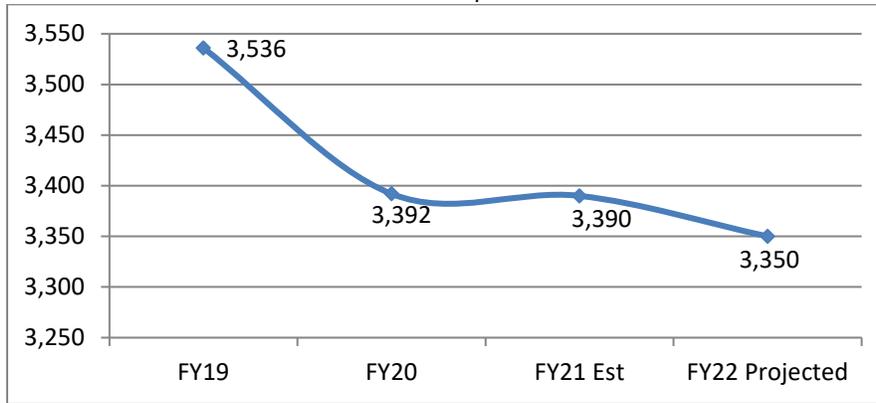
**Program Descriptions:**

*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 20-21              |                       | FY 21-22              |                       | FY 22-23              |                 |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                     | Actual                | Original              | Estimate              | Request               | Recommend             | Adopted         |
| Purchasing          | 138,096               | 139,900               | 139,900               | 152,040               | 152,040               | -               |
| <b>County Share</b> | <b><u>138,096</u></b> | <b><u>139,900</u></b> | <b><u>139,900</u></b> | <b><u>152,040</u></b> | <b><u>152,040</u></b> | <b><u>-</u></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 effectively use innovative technology to serve the citizens and municipalities of Forsyth County by providing comprehensive, reliable GIS and addressing products, data and services.

**Goals:**

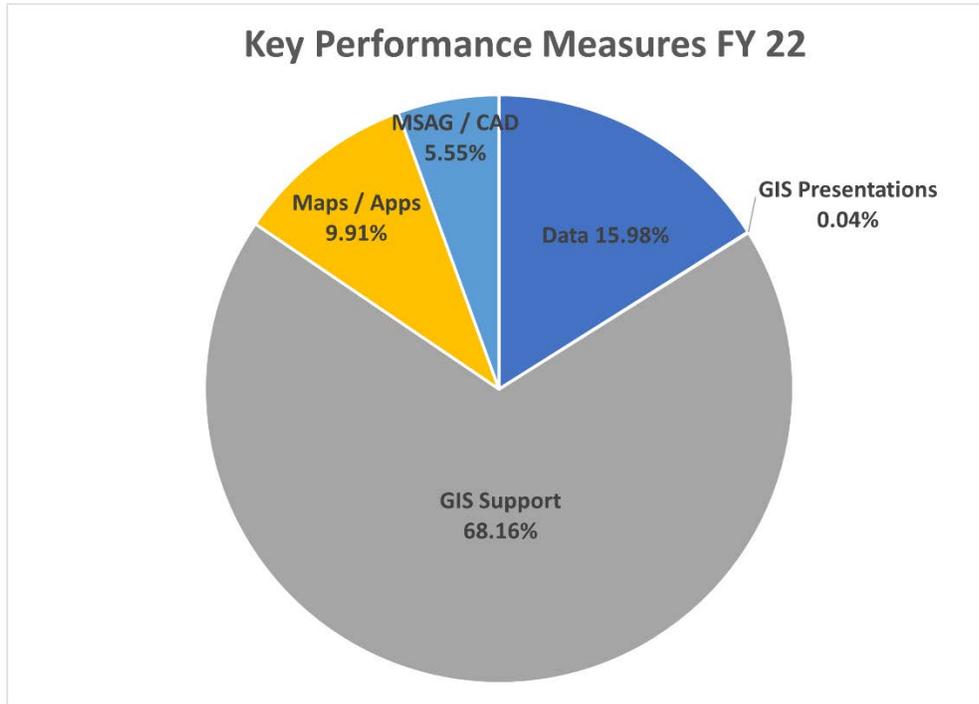
- Support all municipalities, County and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR)
- Assist all municipalities, County and non-profit organizations make data driven decisions using geospatial data and solutions
- 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:**

- Master Address Repository (MAR) Integration with other databases (Ongoing)
- Open Sources GIS Project (Ongoing)
- Mobile Home Parks Addressing Project (Ongoing)
- GIS Outreach (Ongoing)

**Performance Measures:**



**Budget Highlights:** The FY23 Recommended Budget for MapForsyth represents an overall \$264,233 or 35.0% increase in Net County dollars over the Current Year Original Budget. The significant drivers of the increase are personnel related. Two staff were transferred from MIS to the Department due to a reorganization and a Mid-Year Market Adjustment increased salaries by five percent. There is also an increase of \$2,200 in Training for staff re-certifications and additional training needed to keep up with changing geospatial technology. There is a reduction of \$22,000 in Materials and Supplies due to the completion of server upgrades required for Phase III of the Highland Mapping service agreement.

# MAPFORSYTH

## PROGRAM SUMMARY

|              | FY 20-21              | FY 21-22              |                       | FY 22-23              |                       |                 |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|              | Actual                | Original              | Estimate              | Request               | Recommend             | Adopted         |
| GIS          | 520,266               | 548,778               | 505,750               | 803,576               | 803,576               | -               |
| Addressing   | 151,126               | 157,829               | 146,054               | 175,363               | 175,363               | -               |
| <b>TOTAL</b> | <b><u>671,392</u></b> | <b><u>706,607</u></b> | <b><u>651,804</u></b> | <b><u>978,939</u></b> | <b><u>978,939</u></b> | <b><u>-</u></b> |

|  | FY 20-21 | FY 21-22 |          | FY 22-23 |           |         |
|--|----------|----------|----------|----------|-----------|---------|
|  | Actual   | Original | Estimate | Request  | Recommend | Adopted |

## EXPENDITURES

### *Personal Services*

|                                |                       |                       |                       |                       |                       |                 |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| Salaries & Wages               | 464,770               | 475,368               | 443,252               | 686,717               | 686,717               | -               |
| Employee Benefits              | 175,005               | 175,099               | 162,358               | 255,122               | 255,122               | -               |
| <b>Total Personal Services</b> | <b><u>639,775</u></b> | <b><u>650,467</u></b> | <b><u>605,610</u></b> | <b><u>941,839</u></b> | <b><u>941,839</u></b> | <b><u>-</u></b> |

### *Operating Expenditures*

|                              |  |                      |                      |                      |                      |                 |
|------------------------------|--|----------------------|----------------------|----------------------|----------------------|-----------------|
| Rent                         | 194  | 180                  | 179                  | 180                  | 180                  | -               |
| Other Purchased Services     | 23,342   | 16,150               | 16,291               | 16,800               | 16,800               | -               |
|                              | <i>Software Licensing and Maintenance, Other Contractual Services, Insurance Premiums</i>  |                      |                      |                      |                      |                 |
| Training & Conference        | 4,127  | 8,600                | 4,200                | 10,800               | 10,800               | -               |
| Materials & Supplies         | 2,454  | 27,210               | 22,936               | 5,210                | 5,210                | -               |
|                              | <i>Office Supplies, Small Equipment, Books &amp; Subscriptions, Other General Supplies</i> |                      |                      |                      |                      |                 |
| Other Operating Costs        | 1,500  | 4,000                | 2,588                | 4,110                | 4,110                | -               |
|                              | <i>Insurance Claims, Membership &amp; Dues</i>   |                      |                      |                      |                      |                 |
| <b>Total Operating Exps.</b> | <b><u>31,617</u></b>   | <b><u>56,140</u></b> | <b><u>46,194</u></b> | <b><u>37,100</u></b> | <b><u>37,100</u></b> | <b><u>-</u></b> |

|                           |                       |                       |                       |                       |                       |                 |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| <b>TOTAL EXPENDITURES</b> | <b><u>671,392</u></b> | <b><u>706,607</u></b> | <b><u>651,804</u></b> | <b><u>978,939</u></b> | <b><u>978,939</u></b> | <b><u>-</u></b> |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|

|                       |        |        |        |        |        |   |
|-----------------------|--------|--------|--------|--------|--------|---|
| Cost-Sharing Expenses | 14,837 | 15,712 | 10,333 | 14,826 | 14,826 | - |
|-----------------------|--------|--------|--------|--------|--------|---|

|                 |                       |                       |                       |                       |                       |                 |
|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
| <b>REVENUES</b> | <b><u>215,336</u></b> | <b><u>228,032</u></b> | <b><u>171,150</u></b> | <b><u>236,131</u></b> | <b><u>236,131</u></b> | <b><u>-</u></b> |
|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|

|                   |     |     |     |     |     |   |
|-------------------|-----|-----|-----|-----|-----|---|
| POSITIONS (FT/PT) | 7/0 | 7/0 | 7/0 | 9/0 | 9/0 | - |
|-------------------|-----|-----|-----|-----|-----|---|

# 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).
- Represent County with regard to 2021 Revaluation and Property Tax Commission Appeals.
- Facilitate Board’s Legislative Agenda (Ongoing).
- Represent the County by handling claims and litigation in-house where possible; oversee and train staff to handle more complex matters in-house. (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:** The FY23 Recommended Budget reflects an increase of \$171,422 in expenditures over the FY22 Adopted Budget. This change results in a \$177,422 increase in net County dollars for FY23. Driver of the change is due to a Mid-Year Market Adjustment that increased the base salaries of County staff by 5%.

**PROGRAM SUMMARY**

|                            | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         |                 |
|----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                            | Actual                  | Original                | Estimate                | Request                 | Recommend               | Adopted         |
| Attorney                   | 689,159                 | 741,837                 | 659,320                 | 808,982                 | 808,982                 | -               |
| Attorney - Social Services | 990,652                 | 1,039,232               | 929,937                 | 1,143,509               | 1,143,509               | -               |
| <b>Total</b>               | <b><u>1,679,811</u></b> | <b><u>1,781,069</u></b> | <b><u>1,589,257</u></b> | <b><u>1,952,491</u></b> | <b><u>1,952,491</u></b> | <b><u>-</u></b> |

# ATTORNEY

|                                | FY 20-21<br>Actual      | FY 21-22<br>Original    | Estimate                | Request                 | FY22-23<br>Recommend    | Adopted   |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|
| <b>EXPENDITURES</b>            |                         |                         |                         |                         |                         |   |
| <b>Personal Services</b>       |                         |                         |                         |                         |                         |   |
| Salaries & Wages               | 1,243,319               | 1,284,555               | 1,169,252               | 1,410,796               | 1,410,796               | -   |
| Other Employee Benefits        | 313                     | -                       | -                       | -                       | -                       | -   |
| Employee Benefits              | 412,414                 | 430,358                 | 386,074                 | 474,935                 | 474,935                 | -   |
| <b>Total Personal Services</b> | <b>1,656,046</b>        | <b>1,714,913</b>        | <b>1,555,326</b>        | <b>1,885,731</b>        | <b>1,885,731</b>        | -   |
| <b>Operating Expenditures</b>  |                         |                         |                         |                         |                         |   |
| Professional Fees              | -                       | 3,500                   | 3,200                   | 3,500                   | 3,500                   | -   |
|                                |                         |                         |                         |                         |                         | <i>Legal fees</i>   |
| Maintenance Service            | -                       | 60                      | 60                      | 60                      | 60                      | -   |
|                                |                         |                         |                         |                         |                         | <i>Equipment repair</i>   |
| Other Purchased Services       | 12,658                  | 14,396                  | 12,599                  | 15,300                  | 15,300                  | -   |
|                                |                         |                         |                         |                         |                         | <i>Printing costs, online law references and music licenses</i>                         |
| Training & Conference          | 4,103                   | 18,400                  | 7,424                   | 20,800                  | 20,800                  | -   |
|                                |                         |                         |                         |                         |                         | <i>Personal mileage and required travel</i>   |
| General Supplies               | 2,790                   | 16,500                  | 5,371                   | 14,300                  | 14,300                  | -   |
|                                |                         |                         |                         |                         |                         | <i>Office supplies, books &amp; subscriptions, small equipment</i>                      |
| Operating Supplies             | -                       | 1,300                   | -                       | 1,300                   | 1,300                   | -   |
| Other Operating Costs          | 4,214                   | 12,000                  | 5,277                   | 11,500                  | 11,500                  | -   |
|                                |                         |                         |                         |                         |                         | <i>Memberships &amp; dues, legal &amp; court costs, insurance claims &amp; premiums</i> |
| <b>Total Operating Exps.</b>   | <b>23,765</b>           | <b>66,156</b>           | <b>33,931</b>           | <b>66,760</b>           | <b>66,760</b>           | -   |
| <b>Total Expenditures</b>      | <b><u>1,679,811</u></b> | <b><u>1,781,069</u></b> | <b><u>1,589,257</u></b> | <b><u>1,952,491</u></b> | <b><u>1,952,491</u></b> | -   |
| Cost-Sharing Expenses          | 33,199                  | 33,095                  | 11,734                  | 31,418                  | 31,418                  | -   |
| Contra-Expenses                | (977,681)               | (905,000)               | (189,634)               | (1,143,509)             | (1,143,509)             | -   |
|                                |                         |                         |                         |                         |                         | <i>Social Services' Attorneys and Paralegal charge back</i>                             |
| POSITIONS (FT/PT)              | 15/0                    | 15/0                    | 15/0                    | 15/0                    | 15/0                    | -   |

# COUNTY COMMISSIONERS & MANAGER

---

**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, 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 that 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, 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.

*Internal Audit* – Internal Audit provides County Management with appraisals, analyses, recommendations and pertinent comments concerning periodic and ongoing reviews of various County activities.

**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 FY23 recommended budget reflects a net County dollar increase of \$256,517, or 18.3% above CYO. The Personal Services Budget is increasing by \$268,847 or 23.6%. The increase in Personal Services is due to the relocation of Internal Audit from the Finance Department budget, adding two positions to the department. The Operating Budget is decreasing by \$12,330 or 4.7%. The driver of this decrease is due to the discontinuation of the microfilming contract with the NC Department of Cultural Resources and the community survey contract with ETC Institute.

**PROGRAM SUMMARY**

|                         | FY 20-21                | FY 21-22                |                         | Request                 | FY 22-23                |                 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                         | Actual                  | Original                | Estimate                |                         | Recommend               | Adopted         |
| Commissioners & Manager | 1,226,528               | 1,403,583               | 1,450,329               | 1,498,654               | 1,468,254               | -               |
| Internal Audit          | -                       | -                       | -                       | 191,846                 | 191,846                 | -               |
| <b>TOTAL</b>            | <b><u>1,226,528</u></b> | <b><u>1,403,583</u></b> | <b><u>1,450,329</u></b> | <b><u>1,690,500</u></b> | <b><u>1,660,100</u></b> | <b><u>-</u></b> |

# COUNTY COMMISSIONERS & MANAGER

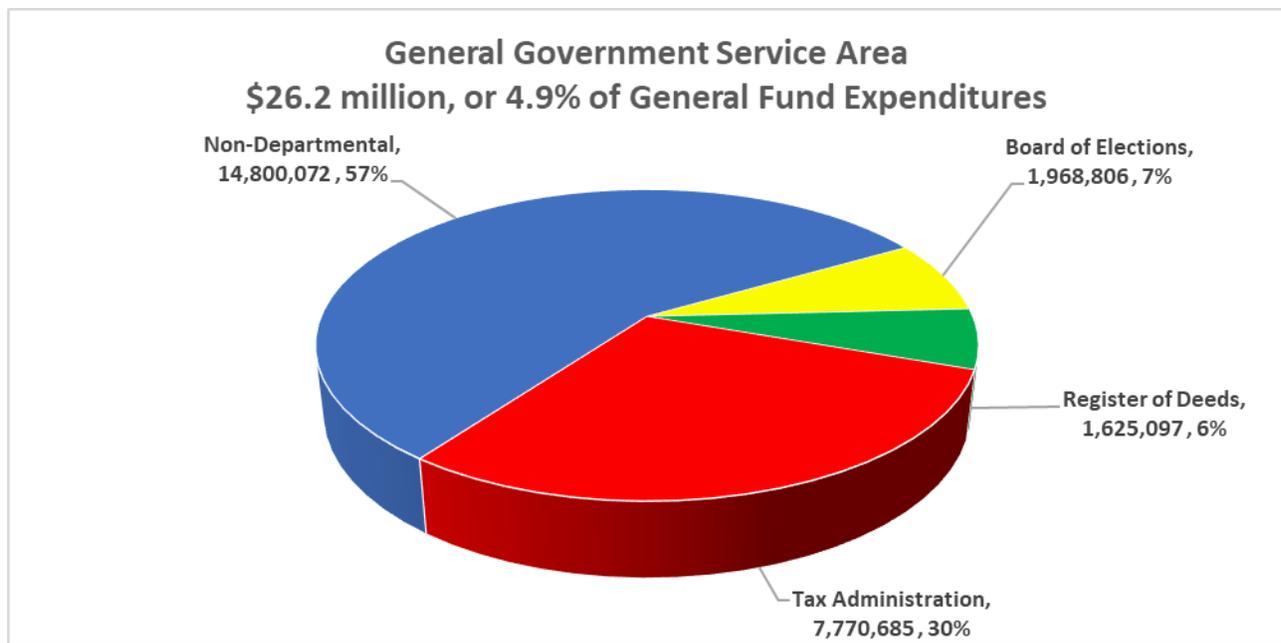
|                                      | FY 20-21         | FY 21-22         |                  |                  | FY 22-23         |         |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------|
|                                      | Actual           | Original         | Estimate         | Request          | Recommend        | Adopted |
| <b>EXPENDITURES</b>                  |                  |                  |                  |                  |                  |         |
| <b><i>Personal Services</i></b>      |                  |                  |                  |                  |                  |         |
| Salaries & Wages                     | 849,438          | 883,831          | 920,983          | 1,105,662        | 1,105,662        | -       |
| Other Employee Benefits              | 1,879            | 2,200            | 1,958            | 2,200            | 2,200            | -       |
| Employee Benefits                    | 257,400          | 254,322          | 69,375           | 301,338          | 301,338          | -       |
| Special Payments                     | 1,183            | -                | 500              | -                | -                | -       |
| <b>Total Personal Services</b>       | <b>1,109,900</b> | <b>1,140,353</b> | <b>1,192,816</b> | <b>1,228,854</b> | <b>1,228,854</b> | -       |
| <b><i>Operating Expenditures</i></b> |                  |                  |                  |                  |                  |         |
| Rent                                 | -                | 4,000            | 4,000            | 4,000            | 2,300            | -       |
| Other Purchased Services             | 86,756           | 171,625          | 190,668          | 137,355          | 137,355          | -       |
| Training & Conference                | 7,039            | 48,960           | 46,500           | 96,400           | 68,200           | -       |
|                                      |                  |                  |                  |                  |                  |         |
| General Supplies                     | 16,896           | 29,350           | 12,537           | 32,850           | 32,850           | -       |
| Operating Supplies                   | 3,084            | -                | 316              | -                | -                | -       |
|                                      |                  |                  |                  |                  |                  |         |
| Other Operating Costs                | 2,853            | 9,295            | 3,492            | 10,695           | 10,195           | -       |
|                                      |                  |                  |                  |                  |                  |         |
| <b>Total Operating Exps.</b>         | <b>116,628</b>   | <b>263,230</b>   | <b>257,513</b>   | <b>281,300</b>   | <b>250,900</b>   | -       |
| Contingency                          | -                | -                | -                | -                | -                | -       |
| <b>TOTAL EXPENDITURES</b>            | <b>1,226,528</b> | <b>1,403,583</b> | <b>1,450,329</b> | <b>1,690,500</b> | <b>1,660,100</b> | -       |
| Cost-Sharing Expenses                | 88,826           | 93,365           | 74,900           | 93,365           | 93,365           | -       |
| POSITIONS (FT/PT)                    | 6/0              | 6/2              | 6/2              | 8/2              | 8/2              | -       |

# COUNTY COMMISSIONERS & MANAGER

|                                      | FY 20-21 | FY 21-22 |          |                       | FY 22-23                        |                 |
|--------------------------------------|----------|----------|----------|-----------------------|---------------------------------|-----------------|
|                                      | Actual   | Original | Estimate | Request               | Recommend                       | Adopted         |
| <b>EXPENDITURES – Internal Audit</b> |          |          |          |                       |                                 |                 |
| <b><i>Personal Services</i></b>      |          |          |          |                       |                                 |                 |
| Salaries & Wages                     | -        | -        | -        | 140,566               | 140,566                         | -               |
| Employee Benefits                    | -        | -        | -        | 39,780                | 39,780                          | -               |
| <b>Total Personal Services</b>       | -        | -        | -        | <b>180,346</b>        | <b>180,346</b>                  | -               |
| <b><i>Operating Expenditures</i></b> |          |          |          |                       |                                 |                 |
| Training & Conference                | -        | -        | -        | 7,000                 | 7,000                           | -               |
| General Supplies                     | -        | -        | -        | 3,500                 | 3,500                           | -               |
| Other Operating Costs                | -        | -        | -        | 1,000                 | 1,000                           | -               |
|                                      |          |          |          |                       | <i>Office supplies</i>          | -               |
|                                      |          |          |          |                       | <i>Professional memberships</i> | -               |
| <b>Total Operating Exps.</b>         | -        | -        | -        | <b>11,500</b>         | <b>11,500</b>                   | -               |
| Contingency                          | -        | -        | -        | -                     | -                               | -               |
| <b>TOTAL EXPENDITURES</b>            | -        | -        | -        | <b><u>191,846</u></b> | <b><u>191,846</u></b>           | <b><u>-</u></b> |
| POSITIONS (FT/PT)                    | -        | -        | -        | 2/0                   | 2/0                             | -               |

# 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 & accept campaign reports in accordance with Federal, State, County and Municipal laws and regulations.

**Goals:**

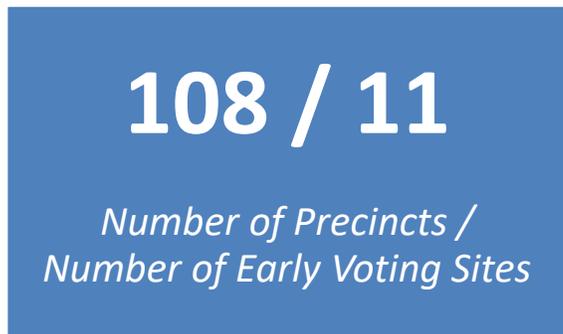
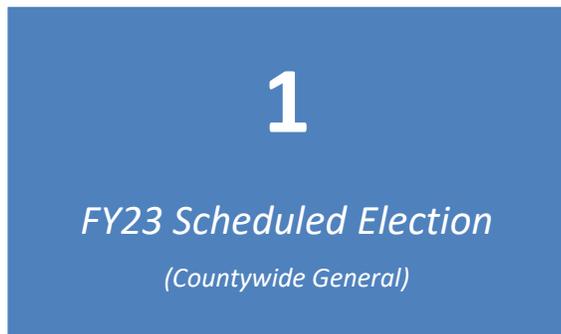
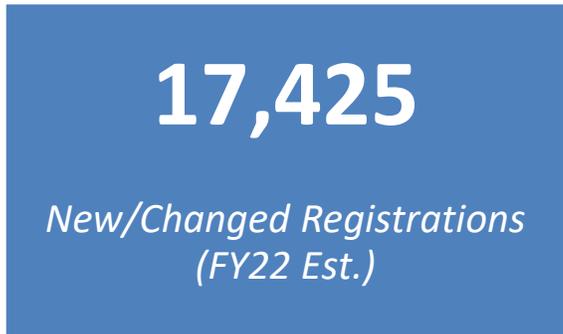
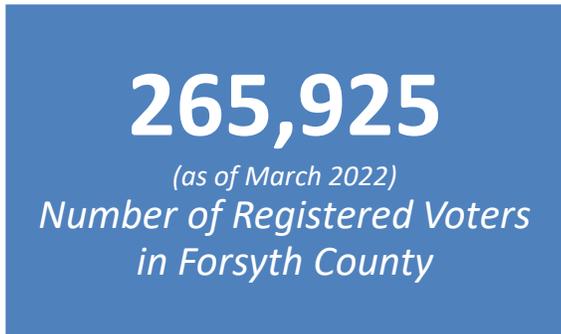
- Promote integrity and innovation in the administration of fair and impartial elections.
- Ensure accuracy and proper maintenance of the voter registration files.
- Streamline and improve poll worker recruitment, retention, and performance.
- Enhance understanding of the elections process through voter 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 & school) and maintain voter records. Facilitates the implementation of the National Voter Registration Act & NC'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.

**Key Performance Measures:**



**Accomplishments:**

The Board of Elections conducted a safe November 2, 2021 Municipal Election with no reported cases of COVID-19 tied to voting sites in Forsyth County. The Board of Elections successfully developed and implemented North Carolina's first Election Academy, an online e-notification system for the general public, precinct boundary changes, and established a Help Desk Officials program in conjunction with the appointments of Precinct Officials.

**Current Initiatives:**

- Effectively administer the November 8, 2022 General Election.
- Enhance online services to benefit voters by offering videos, forms, voter education resources, and poll worker training tools.
- Conduct second annual Election Academy, a six-week program for Forsyth County voters to gain first-hand knowledge of the elections process.
- Secure permanent polling places for all precincts to minimize voter confusion.
- Implement and prepare for precinct boundary changes and redistricting enacted by the General Assembly upon judicial ruling.
- Expand on community outreach and voter engagement programming.
- Promote staff engagement and professional development through employee recognition opportunities, participation in trainings, workshops, and state and national certification programs.

# BOARD OF ELECTIONS

**Budget Highlights:** The FY2023 Budget Recommendation for the Board of Elections Department is a \$293,526 increase in net County Dollars over the FY2022 budget. The primary driver of the FY2023 continuation budget for the Board of Elections is based on holding the Countywide General Election in November 2022. This election includes races for the US Senate and House of Representatives, NC Senate and House, state judicial seats, County Commissioners, Sheriff, Board of Education members, and Soil & Water Conservation District Supervisor. Since the General Election includes countywide contests, which require all 101 precincts to be open, there is no reimbursement to the County.

## PROGRAM SUMMARY

|                             | FY 20-21                | FY 21-22                |                         | FY 22-23                |                         | Adopted         |
|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
|                             | Actual                  | Original                | Estimate                | Request                 | Recommend               |                 |
| Registration & Maint.       | 953,970                 | 859,072                 | 822,772                 | 1,680,064               | 1,672,994               | -               |
| State, County & Mun. Elect. | 1,583,422               | 913,928                 | 824,571                 | 295,812                 | 295,812                 | -               |
| <b>Total</b>                | <b><u>2,537,392</u></b> | <b><u>1,773,000</u></b> | <b><u>1,647,343</u></b> | <b><u>1,975,876</u></b> | <b><u>1,968,806</u></b> | <b><u>-</u></b> |

|  | FY 20-21 | FY 21-22 |          | FY 22-23 |           |         |
|--|----------|----------|----------|----------|-----------|---------|
|  | Actual   | Original | Estimate | Request  | Recommend | Adopted |

## EXPENDITURES

### Personal Services

|                                |                |                |                |                |                |          |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------|
| Salaries & Wages               | 703,384        | 582,868        | 562,622        | 695,729        | 695,729        | -        |
| Employee Benefits              | 214,875        | 215,260        | 185,562        | 212,911        | 212,911        | -        |
| Board Compensation             | 14,700         | 14,700         | 11,760         | 14,700         | 14,700         | -        |
| <b>Total Personal Services</b> | <b>932,959</b> | <b>812,828</b> | <b>759,944</b> | <b>923,340</b> | <b>923,340</b> | <b>-</b> |

### Operating Expenditures

|                              |                  |                |                |   |                  |          |
|------------------------------|------------------|----------------|----------------|---|------------------|----------|
| Professional Fees            | 958,871          | 611,969        | 554,334        | 690,498   | 690,498          | -        |
|                              |                  |                |                | <i>Temp agency workers to help prepare for elections, janitorial services for precincts</i>                                 |                  |          |
| Maintenance Service          | 49,258           | 85,201         | 82,160         | 92,566  | 92,566           | -        |
|                              |                  |                |                | <i>Statutorily required maintenance for voting equipment, other equipment maintenance</i>                                   |                  |          |
| Rent                         | 53,348           | 35,002         | 34,124         | 35,200  | 35,200           | -        |
|                              |                  |                |                | <i>Precinct space rental, truck rental to transport voting equipment</i>  |                  |          |
| Other Purchased Services     | 248,418          | 183,452        | 172,580        | 184,661   | 184,661          | -        |
|                              |                  |                |                | <i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services</i> |                  |          |
| Training & Conference        | 6,797            | 14,034         | 5,802          | 15,762  | 15,762           | -        |
|                              |                  |                |                | <i>Includes mileage for election workers</i>  |                  |          |
| General Supplies             | 81,473           | 12,973         | 10,375         | 18,573  | 11,503           | -        |
|                              |                  |                |                | <i>Supplies &amp; small equipment for office, elections</i>   |                  |          |
| Operating Supplies           | 130,805          | 6,736          | 27,889         | 5,466   | 5,466            | -        |
|                              |                  |                |                | <i>Supplies, computer software</i>  |                  |          |
| Other Operating Costs        | 25,613           | 10,805         | 135            | 9,810   | 9,810            | -        |
|                              |                  |                |                | <i>Memberships &amp; dues, insurance claims</i>   |                  |          |
| <b>Total Operating Exps.</b> | <b>1,554,583</b> | <b>960,172</b> | <b>887,399</b> | <b>1,052,536</b>  | <b>1,045,466</b> | <b>-</b> |

|                           |                         |                         |                         |                         |                         |                 |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Equipment                 | 49,850                  | -                       | -                       | -                       | -                       | -               |
| <b>TOTAL EXPENDITURES</b> | <b><u>2,537,392</u></b> | <b><u>1,773,000</u></b> | <b><u>1,647,343</u></b> | <b><u>1,975,876</u></b> | <b><u>1,968,806</u></b> | <b><u>-</u></b> |

|                       |         |        |        |        |        |   |
|-----------------------|---------|--------|--------|--------|--------|---|
| Cost-Sharing Expenses | 174,285 | 80,203 | 57,889 | 80,203 | 80,203 | - |
|-----------------------|---------|--------|--------|--------|--------|---|

|                 |                |               |   |   |   |   |
|-----------------|----------------|---------------|---|---|---|---|
| <b>REVENUES</b> | <b>810,661</b> | <b>97,720</b> | - | - | - | - |
|-----------------|----------------|---------------|---|---|---|---|

|                   |       |       |       |       |       |  |
|-------------------|-------|-------|-------|-------|-------|--|
| POSITIONS (FT/PT) | 10/28 | 10/28 | 10/28 | 10/28 | 10/28 |  |
|-------------------|-------|-------|-------|-------|-------|--|

# 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,

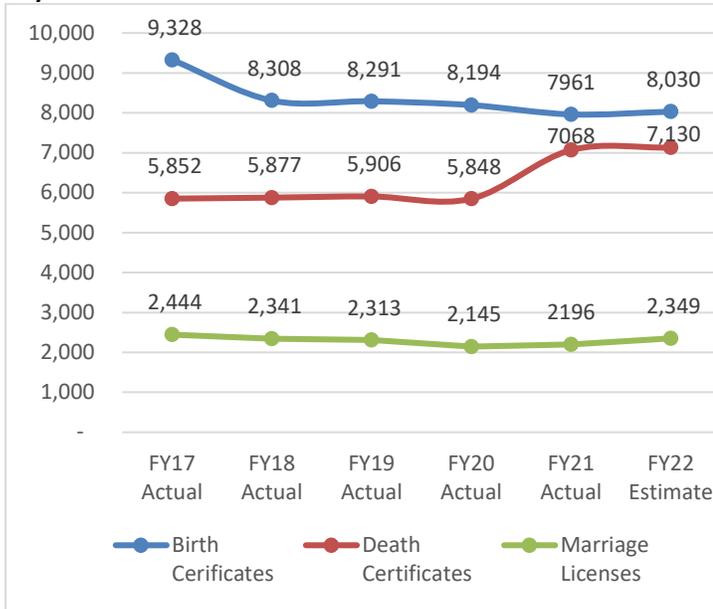
deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements 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.

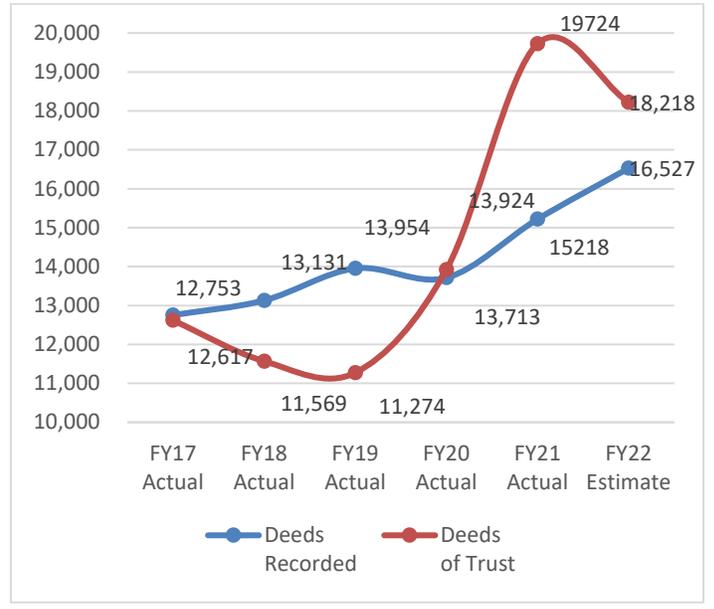
**Current Initiatives**

- 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 FY23 Recommended Budget for the Register of Deeds reflects a decrease of \$4,297 in expenditures from the FY22 Adopted Budget and an increase of \$391,040 in revenue over the FY22 Adopted Budget. These changes result in a \$395,337 decrease in net County dollars for FY23. Drivers of the change in expenditures are an increase in salaries and benefits, and a decrease in the Automation Fund expenditures due to the completion of the Register of Deeds/MapForsyth Spatial Data project in FY22. Drivers of the change in revenues are increases in excise stamp tax and recording fee revenues.

# REGISTER OF DEEDS

## PROGRAM SUMMARY

|                        | FY 20-21<br>Actual      | FY 21-22<br>Original    | FY 21-22<br>Estimate    | Request                 | FY 22-23<br>Recommend   | Adopted         |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Register of Deeds      | 1,226,474               | 1,375,924               | 1,217,710               | 1,448,627               | 1,448,627               | -               |
| Automation Enhancement | 112,124                 | 253,470                 | 239,200                 | 176,470                 | 176,470                 | -               |
| <b>Total</b>           | <b><u>1,338,598</u></b> | <b><u>1,629,394</u></b> | <b><u>1,456,910</u></b> | <b><u>1,625,097</u></b> | <b><u>1,625,097</u></b> | <b><u>-</u></b> |

|  | FY 20-21<br>Actual | FY 21-22<br>Original | FY 21-22<br>Estimate | Request | FY 22-23<br>Recommend | Adopted |
|--|--------------------|----------------------|----------------------|---------|-----------------------|---------|
|--|--------------------|----------------------|----------------------|---------|-----------------------|---------|

## EXPENDITURES

### **Personal Services**

|                                |                         |                         |                         |                         |   |                 |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|-----------------|
| Salaries & Wages               | 806,260                 | 928,992                 | 812,366                 | 965,690                 | 965,690   | -               |
| Other Employee Benefits        | 313                     | 315                     | 300                     | 315                     | 315   | -               |
| Employee Benefits              | 405,960                 | 425,642                 | 389,169                 | 454,872                 | 454,872   | -               |
|                                |                         |                         |                         |                         | <i>Cellphone stipends</i>                                 |                 |
|                                |                         |                         |                         |                         | <i>Includes Register of Deeds supplemental retirement</i> |                 |
| <b>Total Personal Services</b> | <b><u>1,212,533</u></b> | <b><u>1,354,949</u></b> | <b><u>1,201,835</u></b> | <b><u>1,420,877</u></b> | <b><u>1,420,877</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     | 76,086                | 210,825               | 208,600               | 83,100                | 83,100  | -               |
|                              |                       |                       |                       |                       | <i>Automation funds to preserve old plats/deed books &amp; digital imaging of old microfilm</i> |                 |
| Training & Conference        | -                     | 1,300                 | 1,000                 | 1,300                 | 1,300   | -               |
| General Supplies             | 18,970                | 21,200                | 10,725                | 28,700                | 28,700  | -               |
|                              |                       |                       |                       |                       | <i>Statute updates, office supplies</i>   |                 |
| Operating Supplies           | 11,240                | 3,470                 | 8,200                 | 3,470                 | 3,470   | -               |
|                              |                       |                       |                       |                       | <i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner</i>                            |                 |
| Other Operating Costs        | 1,513                 | 3,650                 | 1,550                 | 3,650                 | 3,650   | -               |
|                              |                       |                       |                       |                       | <i>Insurance claims; memberships &amp; dues, Space Rental</i>                                   |                 |
| <b>Total Operating Exps.</b> | <b><u>126,065</u></b> | <b><u>264,445</u></b> | <b><u>254,075</u></b> | <b><u>144,220</u></b> | <b><u>144,220</u></b>   | <b><u>-</u></b> |

|                           |                         |                         |                         |                         |                         |                 |
|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| Capital Outlay            | -                       | 10,000                  | 1,000                   | 60,000                  | 60,000                  | -               |
| <b>TOTAL EXPENDITURES</b> | <b><u>1,338,598</u></b> | <b><u>1,629,394</u></b> | <b><u>1,456,910</u></b> | <b><u>1,625,097</u></b> | <b><u>1,625,097</u></b> | <b><u>-</u></b> |

|                       |        |         |        |        |        |   |
|-----------------------|--------|---------|--------|--------|--------|---|
| Cost-Sharing Expenses | 99,588 | 105,789 | 74,365 | 99,349 | 99,349 | - |
|-----------------------|--------|---------|--------|--------|--------|---|

|                 |                         |                         |                         |                         |                         |                 |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|
| <b>REVENUES</b> | <b><u>5,593,347</u></b> | <b><u>5,047,823</u></b> | <b><u>6,087,852</u></b> | <b><u>5,438,863</u></b> | <b><u>5,438,863</u></b> | <b><u>-</u></b> |
|-----------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------|

|                   |      |      |      |      |      |  |
|-------------------|------|------|------|------|------|--|
| POSITIONS (FT/PT) | 20/2 | 20/2 | 20/2 | 20/2 | 20/2 |  |
|-------------------|------|------|------|------|------|--|

# 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:**

*Tax Assessing* - carries out services and activities regarding the general administration of Ad Valorem taxation.

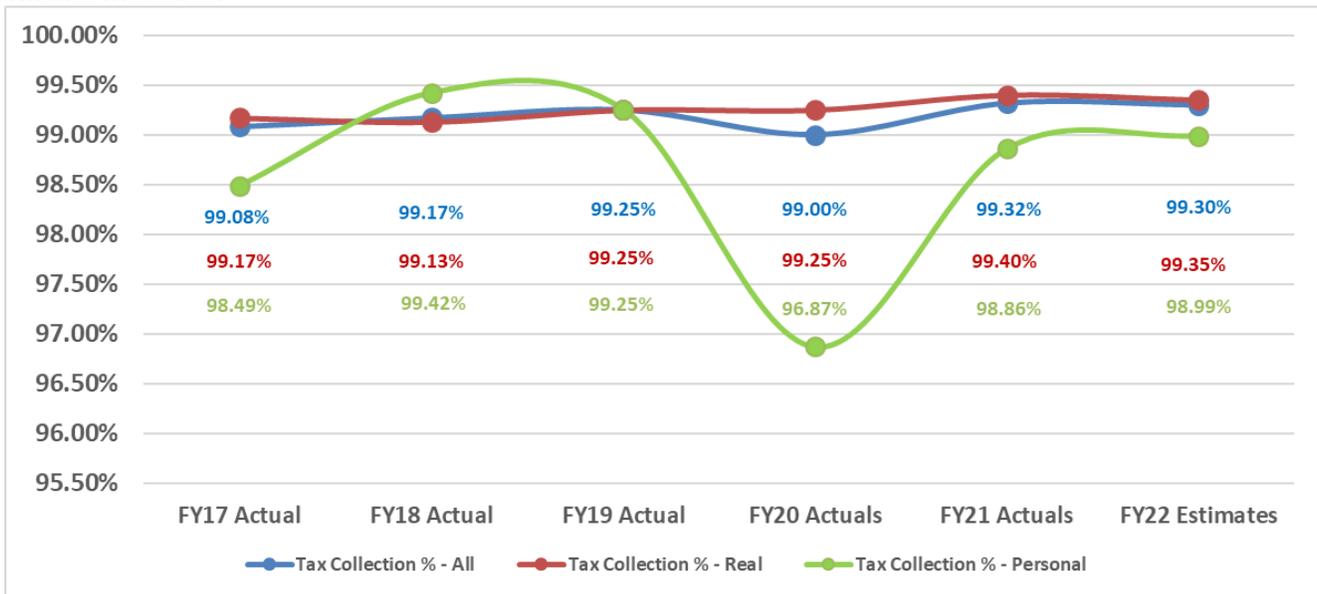
*Quadrennial Reappraisal* - carries out the reappraisal of all real estate on a 4-year cycle, in house.

*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

**Performance Measures:**



**FY21 Median Sales Ratio-Level – 85.65%**

**FY20 Price-Related Differential – 101.83%**

**Budget Highlights:** For FY23, the Recommended budget is a \$298,094 or 4.9% increase over Current Year Original Net County dollar amounts. The Requested budget contains two Alternate Service Level requests for an additional three (3) Tax Assistants for the Tax Assessing and Tax Collection divisions at a cost of \$137,865. Other significant drivers of the overall recommended increase are in Personal Services, Legal Fees, On-line Services, and the NCVTS Collection Fee line items. Revenue reflects an increase of \$291,494 or 25.7% over CYO. For the coming year, there is a \$270,494 increase in Property Tax Collection fees and an \$18,000 increase in Tax Foreclosure reimbursements.

# TAX ADMINISTRATION

## PROGRAM SUMMARY

|                                      | FY 20-21                | FY 21-22                |                         | FY 22-23  |                         |                 |
|--------------------------------------|-------------------------|-------------------------|-------------------------|---|-------------------------|-----------------|
|                                      | Actual                  | Original                | Estimate                | Request   | Recommend               | Adopted         |
| Tax Assessing                        | 1,492,518               | 4,543,554               | 3,647,694               | 4,436,516   | 4,371,585               | -               |
| Quadrennial Reappraisal              | 1,009,242               | 59,798                  | 29,851                  | 431,093   | 431,093                 | -               |
| Tax Collection                       | 2,461,418               | 2,577,745               | 2,172,783               | 3,040,941   | 2,968,007               | -               |
| <b>Total</b>                         | <b><u>4,963,178</u></b> | <b><u>7,181,097</u></b> | <b><u>5,850,328</u></b> | <b><u>7,908,550</u></b>   | <b><u>7,770,685</u></b> | <b><u>-</u></b> |
|                                      | FY 20-21                | FY 21-22                |                         | FY 22-23  |                         |                 |
|                                      | Actual                  | Original                | Estimate                | Request   | Recommend               | Adopted         |
| <b><u>EXPENDITURES</u></b>           |                         |                         |                         |   |                         |                 |
| <b><i>Personal Services</i></b>      |                         |                         |                         |   |                         |                 |
| Salaries & Wages                     | 1,273,800               | 3,389,968               | 2,875,619               | 3,684,130   | 3,588,694               | -               |
| Other Employee Benefits              | 313                     | 150                     | 300                     | -   | -                       | -               |
| Employee Benefits                    | 1,369,155               | 1,552,638               | 1,278,915               | 1,580,963   | 1,538,534               | -               |
| Board Compensation                   | 4,100                   | 10,000                  | 6,150                   | 6,500   | 6,500                   | -               |
| <b>Total Personal Services</b>       | <b><u>2,647,368</u></b> | <b><u>4,952,756</u></b> | <b><u>4,160,984</u></b> | <b><u>5,271,593</u></b>   | <b><u>5,133,728</u></b> | <b><u>-</u></b> |
| <b><i>Operating Expenditures</i></b> |                         |                         |                         |   |                         |                 |
| Professional Fees                    | 555,335                 | 491,000                 | 447,742                 | 705,372   | 705,372                 | -               |
|                                      |                         |                         |                         | <i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>               |                         |                 |
| Maintenance Service                  | 2,412                   | 6,030                   | 2,729                   | 5,500   | 5,500                   | -               |
|                                      |                         |                         |                         | <i>Map reproducer, maintenance</i>  |                         |                 |
| Rent                                 | 149                     | 216                     | 133                     | 216   | 216                     | -               |
| Other Purchased Services             | 1,534,442               | 1,585,419               | 1,162,122               | 1,794,979   | 1,794,979               | -               |
|                                      |                         |                         |                         | <i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i> |                         |                 |
| Training & Conference                | 14,868                  | 35,296                  | 21,048                  | 43,380  | 43,380                  | -               |
|                                      |                         |                         |                         | <i>Training for certification, required travel, personal mileage</i>                            |                         |                 |
| General Supplies                     | 13,963                  | 34,775                  | 17,065                  | 27,975  | 27,975                  | -               |
|                                      |                         |                         |                         | <i>Small equipment, books &amp; subscriptions, office supplies</i>                              |                         |                 |
| Operating Supplies                   | 13,832                  | 9,050                   | 13,040                  | 8,500   | 8,500                   | -               |
|                                      |                         |                         |                         | <i>Envelopes, mapping paper, plotting paper, tapes, files</i>                                   |                         |                 |
| Other Operating Costs                | 29,873                  | 66,555                  | 25,465                  | 51,035  | 51,035                  | -               |
|                                      |                         |                         |                         | <i>Legal and court, memberships &amp; dues, insurance claims</i>                                |                         |                 |
| <b>Total Operating Exps.</b>         | <b><u>2,164,874</u></b> | <b><u>2,228,341</u></b> | <b><u>1,689,344</u></b> | <b><u>2,636,957</u></b>   | <b><u>2,636,957</u></b> | <b><u>-</u></b> |
| <b>Capital Outlay</b>                | <b><u>150,936</u></b>   | <b><u>-</u></b>         | <b><u>-</u></b>         | <b><u>-</u></b>   | <b><u>-</u></b>         | <b><u>-</u></b> |
| <b>TOTAL EXPENDITURES</b>            | <b><u>4,963,178</u></b> | <b><u>7,181,097</u></b> | <b><u>5,850,328</u></b> | <b><u>7,908,550</u></b>   | <b><u>7,770,685</u></b> | <b><u>-</u></b> |
| Cost-Sharing Expenses                | 274,217                 | 266,533                 | 184,492                 | 251,426   | 251,426                 | -               |
| <b>REVENUES</b>                      | <b><u>1,262,697</u></b> | <b><u>1,136,297</u></b> | <b><u>768,387</u></b>   | <b><u>1,427,791</u></b>   | <b><u>1,427,791</u></b> | <b><u>-</u></b> |
| POSITIONS (FT/PT)                    | 73/1                    | 73/1                    | 73/1                    | 76/1  | 73/1                    | -               |

# 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 (\$60,000); 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 \$4,000,000 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 FY23, the average increase is 2.71% with a range of 1% to 5%. 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 20-21<br>Actual | FY 21-22          |                   |                   | FY 22-23          |          |
|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------|
|                  |                    | Original          | Estimate          | Request           | Recommend         | Adopted  |
| Non-Departmental | <u>90,043,001</u>  | <u>97,205,998</u> | <u>80,518,173</u> | <u>17,270,072</u> | <u>14,800,072</u> | <u>-</u> |

# NON-DEPARTMENTAL

|                                | FY 20-21<br>Prior Year    | FY 21-22<br>Original      | Estimate                  | Request                   | FY 22-23<br>Recommend   | Adopted |
|--------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---|---------|
| <b>EXPENDITURES</b>            |                           |                           |                           |                           |   |         |
| <b>Personal Services</b>       |                           |                           |                           |                           |   |         |
| Salary Savings                 | -                         | (3,000,000)               | -                         | (4,000,000)               | (4,000,000)   | -       |
| Retiree Hospitalization        | 3,124,496                 | 3,400,000                 | 3,190,443                 | 3,400,000                 | 3,400,000   | -       |
| Retirement                     | -                         | -                         | -                         | -                         | -   | -       |
| Post Employment Benefits       | -                         | 1,600,000                 | -                         | 1,600,000                 | 1,600,000   | -       |
| Employment Performance Pay     | -                         | 1,484,848                 | -                         | 1,892,100                 | 1,892,100   | -       |
| Employer Share - 401k          | -                         | -                         | -                         | 2,470,000                 | -   | -       |
| Salary - Comp & Class          | -                         | 1,535,100                 | -                         | 5,912,492                 | 5,912,492   | -       |
| Retiree Life Insurance         | 10,136                    | 10,000                    | 10,000                    | 10,000                    | 10,000  | -       |
| Budget Reserve for Salaries    | -                         | -                         | -                         | -                         | -   | -       |
| Unemployment                   | 43,974                    | 75,000                    | 42,904                    | 60,000                    | 60,000  | -       |
| <b>Total Personal Services</b> | <b>3,178,606</b>          | <b>5,104,948</b>          | <b>3,243,347</b>          | <b>11,344,592</b>         | <b>8,874,592</b>  | -       |
| <b>Operating Expenditures</b>  |                           |                           |                           |                           |   |         |
| Professional Fees              | 4,250                     | 85,000                    | 68,115                    | 113,000                   | 113,000   | -       |
|                                |                           |                           |                           |                           | <i>Fee for year-end and single audit</i>  |         |
| Purchased Property Services    | -                         | -                         | -                         | 100,000                   | 100,000   | -       |
|                                |                           |                           |                           |                           | <i>Moves and Upfits</i>   |         |
| Materials and Supplies         | (806)                     | -                         | -                         | -                         | -   | -       |
| Other Operating Costs          | 181,939                   | 188,836                   | 178,927                   | 192,480                   | 192,480   | -       |
|                                |                           |                           |                           |                           | <i>Memberships \$168,836, survivor benefits \$20,000</i>  |         |
| Prior Year Encumbrances        | -                         | 1,800,000                 | -                         | 1,800,000                 | 1,800,000   | -       |
| Contingency                    | -                         | 13,229,430                | -                         | 1,250,000                 | 1,250,000   | -       |
|                                |                           |                           |                           |                           | <i>\$450,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>   |         |
|                                |                           |                           |                           |                           | <i>CYO includes \$12,129,430 from the American Rescue Plan Act available for Revenue Loss</i>   |         |
| <b>Total Operating Exps.</b>   | <b>185,383</b>            | <b>15,303,266</b>         | <b>247,042</b>            | <b>3,455,480</b>          | <b>3,455,480</b>  | -       |
| <b>Payments T/O Agencies</b>   | <b>366,735</b>            | <b>595,000</b>            | <b>825,000</b>            | <b>620,000</b>            | <b>620,000</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>86,312,277</b>         | <b>76,202,784</b>         | <b>76,202,784</b>         | <b>1,850,000</b>          | <b>1,850,000</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>90,043,001</u></b>  | <b><u>97,205,998</u></b>  | <b><u>80,518,173</u></b>  | <b><u>17,270,072</u></b>  | <b><u>14,800,072</u></b>  | -       |
| <b>REVENUES</b>                | <b><u>395,360,516</u></b> | <b><u>417,370,985</u></b> | <b><u>412,638,138</u></b> | <b><u>461,799,016</u></b> | <b><u>431,746,436</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.

|  | FY 20-21         | FY 21-22         |                  | FY 22-23         |                  |         |
|--|------------------|------------------|------------------|------------------|------------------|---------|
|  | Actual           | Original         | Estimate         | Request          | Recommend        | Adopted |
| <b><u>Social Services</u></b>            |                  |                  |                  |                  |                  |         |
| Second Harvest Food Bank                 | -                | -                | 300,000          | -                | -                | -       |
| Transaid - County                        | 438,351          | 614,130          | 614,130          | 499,930          | 499,930          | -       |
| Experiment in Self-Reliance              | 41,695           | 41,695           | 41,695           | 75,000           | 41,695           | -       |
| Neighbors for Better Neighborhoods       | 70,200           | 70,200           | 70,200           | 70,200           | 70,200           | -       |
| HARRY Veterans                           | 24,875           | 25,000           | 25,000           | 135,000          | 25,000           | -       |
| Habitat for Humanity                     | 25,000           | -                | -                | -                | -                | -       |
| United Way - Housing Matters             | 10,999           | 9,695            | 9,695            | 15,000           | 9,695            | -       |
| SHARE Cooperative                        | 105,000          | -                | -                | -                | -                | -       |
| IFB Solutions                            | -                | -                | -                | 64,000           | -                | -       |
| Boston-Thurmond Community Network        | -                | -                | -                | 100,000          | -                | -       |
| Eliza's Helping Hands                    | -                | -                | -                | 15,000           | -                | -       |
| Healing Ministries                       | -                | -                | -                | 30,000           | -                | -       |
| Partnership for Prosperity               | -                | -                | -                | 75,000           | -                | -       |
| My Borthers's Second Chance              | -                | -                | -                | 150,000          | -                | -       |
| <b>Subtotal</b>                          | <b>716,120</b>   | <b>760,720</b>   | <b>1,060,720</b> | <b>1,229,130</b> | <b>646,520</b>   | -       |
| <b><u>Cultural</u></b>                   |                  |                  |                  |                  |                  |         |
| Arts Council                             | 100,000          | 170,000          | 170,000          | 170,000          | 100,000          | -       |
| Old Salem                                | 50,000           | 100,000          | 100,000          | 100,000          | 100,000          | -       |
| RiverRun                                 | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | -       |
| Reynolda House                           | -                | -                | -                | 50,000           | -                | -       |
| National Black Theatre Festival          | 75,000           | 75,000           | 75,000           | 75,000           | 75,000           | -       |
| Kaleideum                                | 275,000          | 275,000          | 275,000          | 275,000          | 275,000          | -       |
| WS Theatre Alliance                      | -                | 90,000           | 90,000           | 100,000          | -                | -       |
| Piedmont Land Conservancy                | 3,200            | -                | 96,800           | -                | -                | -       |
| Conservation Fund                        | -                | 100,000          | 100,000          | -                | -                | -       |
| Korners Folly                            | -                | -                | 100,000          | 125,000          | -                | -       |
| Kernersville Auto Museum                 | -                | -                | -                | 20,000           | -                | -       |
| SECCA                                    | -                | -                | -                | 25,000           | -                | -       |
| Triad Cultural Arts                      | -                | -                | -                | 150,000          | -                | -       |
| <b>Subtotal</b>                          | <b>518,200</b>   | <b>825,000</b>   | <b>1,021,800</b> | <b>1,105,000</b> | <b>565,000</b>   | -       |
| <b><u>Non-Departmental</u></b>           |                  |                  |                  |                  |                  |         |
| Children's Law Center                    | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | -       |
| Triad Minority and Women's Business Expc | 10,000           | -                | -                | 20,000           | -                | -       |
| Crosby Scholars                          | 200,000          | -                | -                | -                | -                | -       |
| Winston-Salem Tiny Indians               | -                | -                | -                | 3,500            | -                | -       |
| HUSTLE Winston-Salem                     | -                | -                | -                | 72,000           | -                | -       |
| <b>Subtotal</b>                          | <b>260,000</b>   | <b>50,000</b>    | <b>50,000</b>    | <b>145,500</b>   | <b>50,000</b>    | -       |
| <b>Total County Funds</b>                | <b>1,494,320</b> | <b>1,635,720</b> | <b>2,132,520</b> | <b>2,479,630</b> | <b>1,261,520</b> | -       |

# DEBT SERVICE

**Mission:** To meet the legal requirement that the full amount of debt from bonds and installment purchases is included in the County's annual budget.

**Budget Highlights:** Debt Service payments in the Fiscal Year 2023 Recommended Budget are budgeted at \$81,626,826. The FY22 Adopted Budget captured Debt Service in a Transfer to the Capital Reserve Fund which then was transferred to the Debt Service Fund. The decision has been made to eliminate both the Capital Reserve Fund and the Debt Service Fund and capture Debt Service payments back in the General Fund. While Debt Service payments will total \$81,626,826 in FY23, the total amount of expenditures related to Debt Service is \$83,066,142 as three debt leveling plans will generate excess revenue over expenditures which will be placed in a budget reserve.

Revenue for Debt Service includes Ad Valorem property tax revenue associated with the four debt leveling plans (4.30¢ for the 2006 and 2008 Bond Referendums for WSFCS and FTCC; 0.55¢ for the 2010 Library Bond Referendum; 5.45¢ for the 2016 Public Improvement Bond Referendum; and 1.2¢ for the Court Facilities).

|                                  | FY 20-21           |                           | FY 21-22                 |                          | FY 22-23                 |                          | Adopted         |
|----------------------------------|--------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------|
|                                  | Actual             | Original                  | Estimate                 | Request                  | Recommend                |                          |                 |
| General Obligation Bonds         | 80,635,946         | 66,116,774                | 64,757,648               | 64,947,240               | 64,947,240               |                          | -               |
| Non-General Obligation Debt      | 19,401,763         | 10,920,813                | 11,779,810               | 11,858,031               | 11,858,031               |                          | -               |
| Installment Purchase Contracts   | 15,367,845         | 4,854,731                 | 4,854,731                | 4,821,555                | 4,821,555                |                          | -               |
| <b>Total</b>                     | <b>115,405,554</b> | <b>81,892,318</b>         | <b>81,392,189</b>        | <b>81,626,826</b>        | <b>81,626,826</b>        |                          | -               |
| <b>Debt By Service Area:</b>     |                    |                           |                          |                          |                          |                          |                 |
|                                  | <b>22-23%</b>      |                           |                          |                          |                          |                          |                 |
| Animal Control                   | 0.0%               | -                         | -                        | -                        | -                        | -                        | -               |
| Emergency Communications         | 0.1%               | 100,861                   | 71,592                   | 71,592                   | 79,273                   | 79,273                   | -               |
| EMS                              | 0.0%               | 32,617                    | 61,144                   | 61,144                   | 29,432                   | 29,432                   | -               |
| Sheriff Administration           | 0.1%               | 18,718,313                | 69,614                   | 1,743,346                | 69,676                   | 69,676                   | -               |
| Courts                           | 10.9%              | 12,279,269                | 8,674,275                | 8,162,893                | 8,862,282                | 8,862,282                | -               |
| <b>Total Public Safety</b>       | <b>11.1%</b>       | <b>31,131,060</b>         | <b>8,876,625</b>         | <b>10,038,975</b>        | <b>9,040,663</b>         | <b>9,040,663</b>         | -               |
| Health                           | 0.3%               | 238,257                   | 313,563                  | 310,888                  | 236,204                  | 236,204                  | -               |
| Social Services                  | 1.3%               | 1,029,857                 | 1,029,880                | 1,029,880                | 1,030,790                | 1,030,790                | -               |
| Youth Services                   | 0.0%               | -                         | -                        | -                        | -                        | -                        | -               |
| <b>Total Health/Social Svcs.</b> | <b>1.6%</b>        | <b>1,268,114</b>          | <b>1,343,443</b>         | <b>1,340,768</b>         | <b>1,266,994</b>         | <b>1,266,994</b>         | -               |
| Forsyth Tech                     | 9.3%               | 7,272,879                 | 7,729,982                | 7,729,982                | 7,629,894                | 7,629,894                | -               |
| Schools                          | 63.4%              | 68,532,470                | 52,178,832               | 50,866,118               | 51,764,008               | 51,764,008               | -               |
| <b>Total Education</b>           | <b>72.7%</b>       | <b>75,805,349</b>         | <b>59,908,814</b>        | <b>58,596,100</b>        | <b>59,393,902</b>        | <b>59,393,902</b>        | -               |
| Library                          | 2.7%               | 2,334,166                 | 2,447,483                | 2,447,483                | 2,194,816                | 2,194,816                | -               |
| Parks                            | 2.8%               | 1,564,337                 | 2,521,505                | 2,492,347                | 2,284,737                | 2,284,737                | -               |
| Museum                           | 1.1%               | 37,248                    | 874,285                  | 813,465                  | 902,053                  | 902,053                  | -               |
| <b>Total Culture &amp; Rec.</b>  | <b>6.6%</b>        | <b>3,935,751</b>          | <b>5,843,273</b>         | <b>5,753,295</b>         | <b>5,381,606</b>         | <b>5,381,606</b>         | -               |
| Airport                          | 1.5%               | 50,579                    | 1,187,187                | 1,104,600                | 1,224,893                | 1,224,893                | -               |
| Technology                       | 0.1%               | 129,246                   | 110,431                  | 110,431                  | 115,426                  | 115,426                  | -               |
| General Services                 | 1.2%               | 862,199                   | 989,827                  | 989,827                  | 982,565                  | 982,565                  | -               |
| Administration/Other             | 5.2%               | 2,223,256                 | 3,632,718                | 3,458,193                | 4,240,777                | 4,240,777                | -               |
| <b>Total Admin./Other</b>        | <b>8.0%</b>        | <b>3,265,280</b>          | <b>5,920,163</b>         | <b>5,663,051</b>         | <b>6,563,661</b>         | <b>6,563,661</b>         | -               |
| <b>Total</b>                     | <b>100%</b>        | <b><u>115,405,554</u></b> | <b><u>81,892,318</u></b> | <b><u>81,392,189</u></b> | <b><u>81,646,826</u></b> | <b><u>81,646,826</u></b> | <b><u>-</u></b> |

# DEBT SERVICE

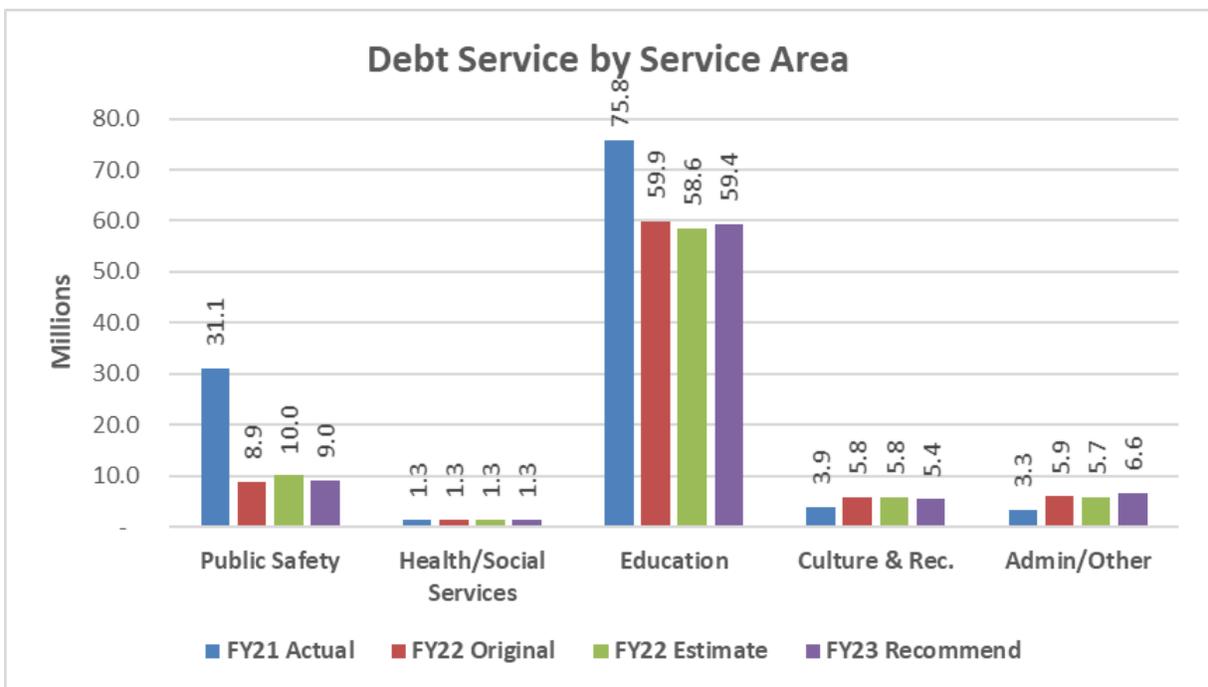
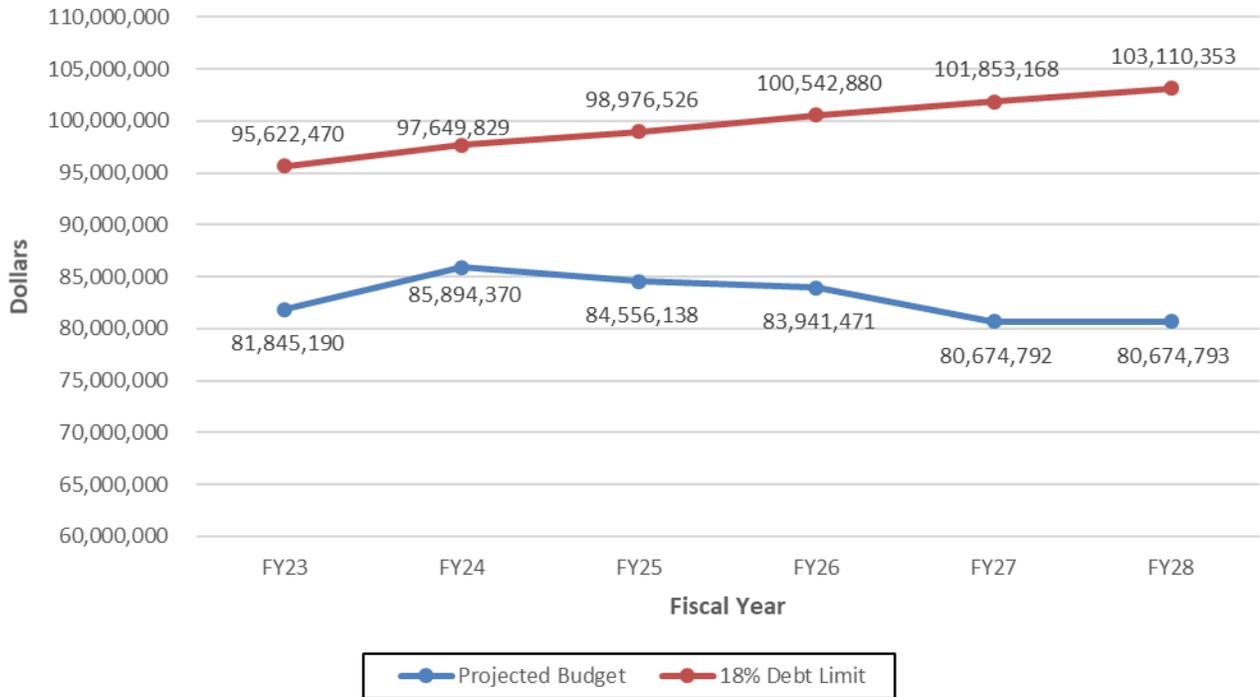
|                                     | FY 20-21                  | FY 21-22                 |                          | Request                  | FY 22-23                 |         |  |
|-------------------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------|--|
|                                     | Actual                    | Original                 | Estimate                 |                          | Recommend                | Adopted |  |
| <b><u>Debt by Issuance</u></b>      |                           |                          |                          |                          |                          |         |  |
| 2004 Schools VRDB                   | 12,573,636                | -                        | -                        | -                        | -                        | -       |  |
| 2007B Schools VRDB                  | 14,685,081                | -                        | -                        | -                        | -                        | -       |  |
| 2010D QSCBs -Bonds                  | 1,316,553                 | 1,316,554                | 1,316,554                | 1,316,554                | 1,316,554                | -       |  |
| 2010E Refunding                     | 13,791,300                | 3,338,500                | 3,338,500                | 6,061,750                | 6,061,750                | -       |  |
| 2013 Public Improvement 2/3rds      | 854,531                   | 844,469                  | 844,469                  | 832,969                  | 832,969                  | -       |  |
| 2013 Educational Facilities         | 301,094                   | 296,594                  | 296,594                  | 292,094                  | 292,094                  | -       |  |
| 2013 Refunding                      | 3,192,375                 | 5,984,425                | 5,984,425                | 2,880,650                | 2,880,650                | -       |  |
| 2014 Public Improvement 2/3rds      | 871,500                   | 846,500                  | 846,500                  | 821,500                  | 821,500                  | -       |  |
| 2014 Library Bonds                  | 2,136,000                 | 2,076,000                | 2,076,000                | 2,016,000                | 2,016,000                | -       |  |
| 2015 Refunding Bonds                | 4,904,550                 | 11,780,950               | 10,421,825               | 11,386,000               | 11,386,000               | -       |  |
| 2017A Public Improvement 2/3rds     | 1,686,428                 | 1,655,378                | 1,655,378                | 1,603,628                | 1,603,628                | -       |  |
| 2017B GO P/I                        | 6,259,181                 | 6,120,682                | 6,120,682                | 5,982,182                | 5,982,182                | -       |  |
| 2019A Public Improvement 2/3rds     | 1,917,213                 | 1,863,713                | 1,863,713                | 1,810,213                | 1,810,213                | -       |  |
| 2019B GO P/I                        | 8,849,200                 | 8,602,950                | 8,602,950                | 8,351,700                | 8,351,700                | -       |  |
| 2020 Refunding                      | 6,976,300                 | 6,843,300                | 6,843,300                | 6,680,800                | 6,680,800                | -       |  |
| 2021A Public Improvement 2/3rds     | 27,831                    | 1,056,854                | 1,056,854                | 1,099,700                | 1,099,700                | -       |  |
| 2021B GO P/I                        | 249,929                   | 8,822,307                | 8,822,307                | 9,170,750                | 9,170,750                | -       |  |
| 2021C Refunding                     | 43,244                    | 4,667,598                | 4,667,597                | 4,640,750                | 4,640,750                | -       |  |
| 2014 Installment Purch (Refund)     | 786,824                   | 759,781                  | 759,781                  | 722,985                  | 722,985                  | -       |  |
| 2015 Installment Purch (Refund)     | 4,094,858                 | 4,094,950                | 4,094,950                | 4,098,570                | 4,098,570                | -       |  |
| 2019 Installment Financing (Courts) | 10,486,163                | -                        | -                        | -                        | -                        | -       |  |
| 2009 LOBS-Phillips Building         | 7,936,383                 | -                        | -                        | -                        | -                        | -       |  |
| 2012 LOBS-Phillips Building         | 10,712,316                | -                        | 1,673,732                | -                        | -                        | -       |  |
| 2021A LOBS New                      | 305,957                   | 3,101,500                | 2,838,244                | 3,756,500                | 3,756,500                | -       |  |
| 2021A LOBS Ref                      | 18,051                    | 211,500                  | 194,933                  | 258,000                  | 258,000                  | -       |  |
| 2021B LOBS New                      | 86,128                    | 6,101,500                | 5,724,546                | 5,728,792                | 5,728,792                | -       |  |
| 2021B LOBS Ref                      | 54,207                    | 1,201,500                | 1,043,542                | 1,765,719                | 1,765,719                | -       |  |
| 2019 CWSRF Loan                     | 288,721                   | 304,813                  | 304,813                  | 349,020                  | 349,020                  | -       |  |
| <b><u>Total Expenditures</u></b>    | <b><u>115,405,554</u></b> | <b><u>81,892,318</u></b> | <b><u>81,392,189</u></b> | <b><u>81,626,826</u></b> | <b><u>81,626,826</u></b> | -       |  |

# DEBT SERVICE

On April 27, 2015, the Board of Commissioners amended the County debt policy on the maximum annual debt service percentage allowable. In 2012, the Commissioners established a debt policy limiting the annual debt to fifteen (15%) of the total budget net of applicable revenue. The amended policy increases the maximum percentage to a straight 18% maximum of the appropriations in the annually adopted budgets as reflected in the budget ordinance.

The chart below compares committed, proposed, and total projected long-term debt service to projected budgets for fiscal years 2023 through 2028. 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.

### Projected Long Term Debt Service



# DEBT SERVICE

## TOTAL DEBT OUTSTANDING

Approved/Issued

| MATURITY<br><u>DATE</u> | <u>PRINCIPAL</u>      | <u>INTEREST</u>       | FISCAL<br>AGENT  | <u>TOTAL</u>          |
|-------------------------|-----------------------|-----------------------|------------------|-----------------------|
|                         |                       |                       | <u>FEES</u>      |                       |
| JUNE 30,                |                       |                       |                  |                       |
| 2023                    | 56,223,500            | 25,403,322            | 20,000           | 81,646,822            |
| 2024                    | 52,273,500            | 23,225,232            | -                | 75,498,732            |
| 2025                    | 53,488,500            | 21,024,896            | -                | 74,513,396            |
| 2026                    | 54,103,500            | 18,568,551            | -                | 72,672,051            |
| 2027                    | 53,313,500            | 16,366,345            | -                | 69,679,845            |
| 2028                    | 51,091,310            | 14,042,563            | -                | 65,133,873            |
| 2029                    | 50,343,443            | 12,152,062            | -                | 62,495,505            |
| 2030                    | 43,758,443            | 10,317,843            | -                | 54,076,286            |
| 2031                    | 36,345,376            | 8,532,975             | -                | 44,878,351            |
| 2032                    | 36,104,712            | 7,116,679             | -                | 43,221,391            |
| 2033                    | 32,152,716            | 5,850,247             | -                | 38,002,963            |
| 2034                    | 28,773,500            | 4,712,564             | -                | 33,486,064            |
| 2035                    | 28,773,500            | 3,828,593             | -                | 32,602,093            |
| 2036                    | 28,773,500            | 2,942,478             | -                | 31,715,978            |
| 2037                    | 22,413,500            | 2,168,563             | -                | 24,582,063            |
| 2038                    | 18,288,500            | 1,595,252             | -                | 19,883,752            |
| 2039                    | 18,288,500            | 1,100,124             | -                | 19,388,624            |
| 2040                    | 12,303,500            | 598,846               | -                | 12,902,346            |
| 2041                    | 12,045,000            | 296,900               | -                | 12,341,900            |
| <b>TOTAL</b>            | <b>\$ 688,858,000</b> | <b>\$ 179,844,035</b> | <b>\$ 20,000</b> | <b>\$ 868,722,035</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.

| <u>Legal Debt Margin</u> | <u>Outstanding Debt<br/>(Approved/Issued)</u> | <u>Unused Capacity</u> |
|--------------------------|---|------------------------|
| 3,505,976,192            | 688,858,000                                   | 2,817,118,192          |

# 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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## **Coronavirus Relief Fund**

This fund is used for 2020 COVID-19 Recovery Act funds, the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act funds.

## **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.

## **NC Opioid Settlement Fund Fund**

This fund is used for the settlement from a lawsuit filed by Forsyth County against opioid manufacturers and pharmaceutical distribution companies to hold them accountable for the opioid epidemic.

## **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

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## MISSION STATEMENT

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 could 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 has been amended to reflect funds for additional relief programs including the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act.

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## BUDGET HIGHLIGHTS

For Fiscal Year 2022-2023, funds within the Pandemic Response Special Revenue Fund are primarily associated with the \$74,256,322 the County received through the American Rescue Plan Act. In addition to administrative costs, revenue loss, and premium pay, in the first round of ARPA funding, the Board of Commissioners approved 34 applications for funding, totaling \$53,410,884 during Fiscal Year 2021-2022. The County is currently accepting applications for funding for the remaining balance.

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## PROGRAM SUMMARY

|  | FY 21-22        |                 |                | FY 22-23         |                |
|--|-----------------|-----------------|----------------|------------------|----------------|
|  | <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
|  | -               | 58,584,328      | 58,114,730     | 58,114,730       | -              |

# PANDEMIC RESPONSE SPECIAL REVENUE FUND

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|                                     | FY 21-22                 |                           | FY 22-23                 |                          | <u>Adopted</u>  |
|-------------------------------------|--------------------------|---------------------------|--------------------------|--------------------------|-----------------|
|                                     | <u>Original</u>          | <u>Estimate</u>           | <u>Request</u>           | <u>Recommend</u>         |                 |
| Beginning Fund Balance              | 23,151,168               | 23,151,168                | 62,134,660               | 62,134,660               | -               |
| <b><u>Revenues:</u></b>             |                          |                           |                          |                          |                 |
| Intergovernmental                   | -                        | 97,528,988                | -                        | -                        | -               |
| Interest Earnings                   | -                        | 36,560                    | -                        | -                        | -               |
| Other Revenues                      | -                        | 2,272                     | -                        | -                        | -               |
| <b>Total Revenues</b>               | -                        | <b>97,567,820</b>         | -                        | -                        | -               |
| <br>                                |                          |                           |                          |                          |                 |
| <b>Total Resources</b>              | <b><u>23,151,168</u></b> | <b><u>120,718,988</u></b> | <b><u>62,134,660</u></b> | <b><u>62,134,660</u></b> | <b><u>-</u></b> |
| <br>                                |                          |                           |                          |                          |                 |
| <b><u>Expenditures:</u></b>         |                          |                           |                          |                          |                 |
| <b>ERAP</b>                         | -                        | <b>23,606,063</b>         | <b>5,212,865</b>         | <b>5,212,865</b>         | -               |
| <i>Personal Services</i>            | -                        | 632,440                   | 632,440                  | 632,440                  | -               |
| <i>Temporary Help</i>               | -                        | 336,266                   | 366,749                  | 366,749                  | -               |
| <i>On-Line Services</i>             | -                        | 79,750                    | 44,343                   | 44,343                   | -               |
| <i>Emergency Assistance</i>         | -                        | 22,467,607                | 4,169,333                | 4,169,333                | -               |
| <i>Payments to Other Agencies</i>   | -                        | 90,000                    | -                        | -                        | -               |
| <br>                                |                          |                           |                          |                          |                 |
| <b>LIEAP</b>                        | -                        | <b>545,300</b>            | -                        | -                        | -               |
| <i>Emergency Assistance</i>         | -                        | 545,300                   | -                        | -                        | -               |
| <br>                                |                          |                           |                          |                          |                 |
| <b>ARPA</b>                         | -                        | <b>34,432,965</b>         | <b>52,901,865</b>        | <b>52,901,865</b>        | -               |
| <i>Personal Services</i>            | -                        | 3,153,839                 | 6,255,550                | 6,255,550                | -               |
| <i>On-Line Services</i>             | -                        | 4,950                     | 7,630                    | 7,630                    | -               |
| <i>Training and Conference</i>      | -                        | -                         | 82,259                   | 82,259                   | -               |
| <i>Materials and Supplies</i>       | -                        | 1,523                     | 199,157                  | 199,157                  | -               |
| <i>Capital</i>                      | -                        | -                         | 439,240                  | 439,240                  | -               |
| <i>Payments to Other Agencies</i>   | -                        | -                         | 20,710,091               | 20,710,091               | -               |
| <i>Transfer to the General Fund</i> | -                        | 6,064,715                 | -                        | -                        | -               |
| <i>Budget Reserve</i>               | -                        | 25,207,938                | 25,207,938               | 25,207,938               | -               |
| <br>                                |                          |                           |                          |                          |                 |
| <b>Total Expenditures</b>           | -                        | <b>58,584,328</b>         | <b>58,114,730</b>        | <b>58,114,730</b>        | -               |
| <br>                                |                          |                           |                          |                          |                 |
| <b>Estimated Fund Balance</b>       | <b><u>23,151,168</u></b> | <b><u>62,134,660</u></b>  | <b><u>4,019,930</u></b>  | <b><u>4,019,930</u></b>  | <b><u>-</u></b> |

# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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## 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.

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## BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.65 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. Due to the County's current fund balance in the Emergency Telephone System Special Revenue Fund, the State will not distribute additional funds until the County reduces its fund balance.

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. Expenditures related to the new 800 Mhz Radio System will be purchased in Fiscal Year 2023 in order to reduce the fund balance and begin receiving funds from the E911 surcharge.

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## PROGRAM SUMMARY

| FY 21-22        |                 |                | FY 22-23         |                |  |
|-----------------|-----------------|----------------|------------------|----------------|--|
| <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |  |
| 836,242         | 277,312         | 1,816,600      | 1,816,600        | -              |  |

# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

---

|                                | FY 21-22                |                         | <u>Request</u>          | FY 22-23                | <u>Adopted</u> |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------|
|                                | <u>Original</u>         | <u>Estimate</u>         |                         | <u>Recommend</u>        |                |
| <b>Beginning Fund Balance</b>  | <b>2,040,116</b>        | <b>2,040,116</b>        | <b>2,078,807</b>        | <b>2,078,807</b>        | -              |
| <b><u>Revenues:</u></b>        |                         |                         |                         |                         |                |
| E911 Surcharge                 | 338,146                 | 313,896                 | -                       | -                       | -              |
| Interest Earnings              | -                       | 2,107                   | -                       | -                       | -              |
| Fund Balance                   | 671,914                 | -                       | 1,786,600               | 1,786,600               | -              |
| <b>Total</b>                   | <b>998,418</b>          | <b>316,003</b>          | <b>1,786,600</b>        | <b>1,786,600</b>        | -              |
| <b>Total Resources</b>         | <b><u>2,366,620</u></b> | <b><u>2,378,262</u></b> | <b><u>2,078,807</u></b> | <b><u>2,078,807</u></b> | <b>-</b>       |
| <b><u>Expenditures:</u></b>    |                         |                         |                         |                         |                |
| Maintenance Service            | 90,000                  | 64,263                  | 90,000                  | 90,000                  | -              |
| Other Purchased Services       | 58,000                  | 13,648                  | 6,000                   | 6,000                   | -              |
| Travel/Training                | 25,000                  | 7,808                   | 5,000                   | 5,000                   | -              |
| General Supplies               | 51,600                  | 17,775                  | 15,600                  | 15,600                  | -              |
| Equipment                      | 600,000                 | -                       | 1,700,000               | 1,700,000               | -              |
| Aid to the Government Agencies | 11,642                  | -                       | -                       | -                       | -              |
| Other Financing Uses           | -                       | 173,818                 | -                       | -                       | -              |
| <b>Total Expenditures</b>      | <b>836,242</b>          | <b>277,312</b>          | <b>1,816,600</b>        | <b>1,816,600</b>        | -              |
| <b>Estimated Fund Balance</b>  | <b><u>1,542,020</u></b> | <b><u>2,078,807</u></b> | <b><u>262,207</u></b>   | <b><u>262,207</u></b>   | <b>-</b>       |

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

---

Distributes proceeds from drug seizures for law enforcement purposes.

## **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.*

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## **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 FY23 Request and Recommendation include funds to purchase equipment related to new deputies in Clemmons and Lewisville as well as a payment to the City of Winston-Salem for a joint vice-narcotics lease.

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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> |
| 107,000         | 166,108         | 261,780        | 261,780          | -              |

## LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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|                                   | FY 21-22                  |                             | <u>Request</u>            | FY 22-23                  |                     |
|-----------------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------------|
|                                   | <u>Original</u>           | <u>Estimate</u>             |                           | <u>Recommend</u>          | <u>Adopted</u>      |
| Beginning Fund Balance            | 969,360                   | 969,360                     | 929,906                   | 929,906                   | -                   |
| <br><b><u>Revenues:</u></b>       |                           |                             |                           |                           |                     |
| Intergovernmental                 | 20,000                    | 125,564                     | 20,000                    | 20,000                    | -                   |
| Interest Earnings                 | 2,000                     | 1,090                       | 2,000                     | 2,000                     | -                   |
| Fund Balance                      | -                         | -                           |                           |                           |                     |
| <b>Total</b>                      | <b>22,000</b>             | <b>126,654</b>              | <b>22,000</b>             | <b>22,000</b>             | <b>-</b>            |
| <br><b>Total Resources</b>        | <br><b><u>991,360</u></b> | <br><b><u>1,096,014</u></b> | <br><b><u>951,906</u></b> | <br><b><u>951,906</u></b> | <br><b><u>-</u></b> |
| <br><b><u>Expenditures:</u></b>   |                           |                             |                           |                           |                     |
| Salaries                          | -                         | -                           | -                         | -                         | -                   |
| Supplies & Small Equipment        | 5,000                     | 4,900                       | -                         | -                         | -                   |
| Training                          | -                         | -                           | -                         | -                         | -                   |
| Capital Equipment > \$5,000       | 10,000                    | 9,800                       | 82,322                    | 82,322                    | -                   |
| Emergency Vehicles                | -                         | -                           | 63,458                    | 63,458                    | -                   |
| Payments to other Agencies        | 92,000                    | 151,408                     | 116,000                   | 116,000                   | -                   |
| <b>Total</b>                      | <b>107,000</b>            | <b>166,108</b>              | <b>261,780</b>            | <b>261,780</b>            | <b>-</b>            |
| <br><b>Estimated Fund Balance</b> | <br><b><u>884,360</u></b> | <br><b><u>929,906</u></b>   | <br><b><u>690,126</u></b> | <br><b><u>690,126</u></b> | <br><b><u>-</u></b> |

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# 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 21-22        |                 | <u>Request</u> | FY 22-23         |   | <u>Adopted</u> |
|-----------------|-----------------|----------------|------------------|---|----------------|
| <u>Original</u> | <u>Estimate</u> |                | <u>Recommend</u> |   |                |
| 50,000          | 2,778           | 50,000         | 50,000           | - |                |

## MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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|                               | FY 21-22              |                       | Request               | FY 22-23              |                 |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|
|                               | <u>Original</u>       | <u>Estimate</u>       |                       | <u>Recommend</u>      | <u>Adopted</u>  |
| Opening Balance               | 303,553               | 303,553               | 301,400               | 301,400               | -               |
| <b><u>Revenues:</u></b>       |                       |                       |                       |                       |                 |
| Interest Earnings             | 500                   | 625                   | 500                   | 500                   | -               |
| <b>Total</b>                  | <b>500</b>            | <b>625</b>            | <b>500</b>            | <b>500</b>            | <b>-</b>        |
| <b>Total Resources:</b>       | <b><u>304,053</u></b> | <b><u>304,178</u></b> | <b><u>301,900</u></b> | <b><u>301,900</u></b> | <b><u>-</u></b> |
| <b><u>Expenditures:</u></b>   |                       |                       |                       |                       |                 |
| Assistance to Elderly         | 50,000                | 2,778                 | 50,000                | 50,000                | -               |
| <b>Total</b>                  | <b>50,000</b>         | <b>2,778</b>          | <b>50,000</b>         | <b>50,000</b>         | <b>-</b>        |
| <b>Estimated Fund Balance</b> | <b><u>254,053</u></b> | <b><u>301,400</u></b> | <b><u>251,900</u></b> | <b><u>251,900</u></b> | <b><u>-</u></b> |

## STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

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The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the 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       | CURRENT            | ESTIMATE           |                  |  |
|---|----------------|--------------------|--------------------|------------------|--|
|   | BUDGET         | BUDGET             | TOTALS             | ACTIVITY         | FUTURE   |
|   |                |                    | AT 6-30-22         | 2022-23          | ACTIVITY   |
| <b>Opening Balance</b>                  | -              | -                  | -                  | -                |  |
| <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         | 66,822,651         | 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>115,683,371</b> | <b>3,650,000</b> | Estimated<br>future<br>activity                              |
| <b>Total Resources</b>                  | <b>581,600</b> | <b>114,788,899</b> | <b>115,683,371</b> | <b>3,650,000</b> | depends on<br>availability<br>of funds<br>from the<br>State. |
| <b>Expenditures</b>                     |                |                    |                    |                  |  |
| School Construction Projects            | 581,600        | 51,666,898         | 56,924,141         | -                |  |
| 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>115,683,371</b> | <b>3,650,000</b> |  |
| <b>Estimated Fund Balance</b>           | -              | -                  | -                  | -                |  |

## SPECIAL TAX DISTRICT FUNDS

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|                           | <u>FY22</u><br><u>Approp.</u> | <u>FY22</u><br><u>Tax</u><br><u>Rate</u> | <u>FY23</u><br><u>Req.</u><br><u>Tax</u><br><u>Rate</u> | <u>FY23</u><br><u>Recom.</u><br><u>Tax</u><br><u>Rate</u> | <u>FY23</u><br><u>Adopted</u><br><u>Tax</u><br><u>Rate</u> | <u>Tax Rate</u><br><u>Revenue</u> | <u>Fund</u><br><u>Balance</u><br><u>Approp.</u> | <u>Total</u><br><u>Approp.</u> |
|---------------------------|-------------------------------|--|---|---|--|-----------------------------------|---|--------------------------------|
| Beeson Cross Rds* (F)     | 367,686                       | .0950                                    | .0950   | .0950   |  | 373,715                           | 16,000  | 389,715                        |
| Beeson Cross Rds SD       | 40,487                        | .0950                                    | .0950   | .0950   |  | 38,793                            | 2,000   | 40,793                         |
| Belews Creek** (P)        | 470,960                       | .1100                                    | .1100   | .1100   |  | 481,373                           | 12,756  | 494,129                        |
| City View* (P)            | 48,386                        | .1000                                    | .1000   | .1000   |  | 46,722                            | 2,668   | 49,390                         |
| Clemmons** (F)            | 1,913,776                     | .0600                                    | .0600   | .0600   |  | 1,946,993                         | 45,000  | 1,991,993                      |
| Forest Hill**             | 3,316                         | .1150                                    | .1150   | .1150   |  | 13,393                            | -   | 13,393                         |
| Griffith* (P)             | 177,333                       | .0650                                    | .0650   | .0650   |  | 177,918                           | 11,372  | 189,290                        |
| Gumtree** (P)             | 86,709                        | .1000                                    | .1275   | .1200   |  | 105,303                           | 1,849   | 107,152                        |
| Horneytown** (P)          | 384,813                       | .1500                                    | .1500   | .1500   |  | 376,285                           | 12,211  | 388,496                        |
| King of Forsyth Co.** (F) | 595,120                       | .0838                                    | .0838   | .0838   |  | 605,868                           |   | 605,868                        |
| Lewisville** (F)          | 1,721,909                     | .0800                                    | .0900   | .0850   |  | 1,856,080                         | 46,044  | 1,902,124                      |
| Mineral Springs** (P)     | 245,289                       | .1150                                    | .1150   | .1150   |  | 253,064                           | -   | 253,064                        |
| Min. Springs SD           | 9,451                         | .1150                                    | .1150   | .1150   |  | 9,923                             | -   | 9,923                          |
| Mt. Tabor** (F)           | 92,393                        | .0850                                    | .0850   | .0850   |  | 95,190                            | 1,500   | 96,690                         |
| Old Richmond** (P)        | 523,666                       | .0950                                    | .0950   | .0950   |  | 525,599                           | 21,426  | 547,025                        |
| Piney Grove* (F)          | 1,008,262                     | .1400                                    | .1400   | .1400   |  | 1,020,095                         | 29,317  | 1,049,412                      |
| Rural Hall** (F)          | 575,412                       | .1050                                    | .1050   | .1050   |  | 561,078                           | 31,644  | 592,722                        |
| Salem Chapel** (P)        | 113,077                       | .1109                                    | .1400   | .1225   |  | 126,163                           | 3,922   | 130,085                        |
| South Fork* (F)           | 6,022                         | .0600                                    | .0600   | .0600   |  | 6,056                             | 130   | 6,186                          |
| Talley's Crossing** (P)   | 231,232                       | .1000                                    | .1000   | .1000   |  | 231,933                           | 8,309   | 240,242                        |
| Triangle*                 | 134,808                       | .0920                                    | .0920   | .0920   |  | 134,162                           | 4,190   | 138,352                        |
| Union Cross** (P)         | 394,421                       | .1200                                    | .1400   | .1275   |  | 416,888                           | 12,719  | 429,607                        |
| Vienna* (F)               | 775,795                       | .0850                                    | .0850   | .0850   |  | 804,004                           | 15,000  | 819,004                        |
| Walkertown** (P)          | 455,505                       | .1000                                    | .1000   | .1000   |  | 461,446                           | 14,737  | 476,183                        |
| West Bend*                | 68,305                        | .0800                                    | .0900   | .0850   |  | 66,092                            | 5,425   | 71,517                         |
| County Overlay            | 559,838                       | .0039                                    | .0039   | .0039   |  | 493,042                           | -   | 493,042                        |

\*Fire Protection District  
 \*\*Fire/Rescue Districts

(P) Part-Time Employees  
 SD = Service District

(F) 24 Hour Employees

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# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

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Along with numerous local governments across the nation, Forsyth County filed a lawsuit against opioid manufacturers and pharmaceutical distribution companies to hold them accountable for the opioid epidemic. The County has recently settled its lawsuit against three distributors and a manufacturer, as part of a nationwide settlement. The County executed a Memorandum of Agreement, prepared by the North Carolina Association of County Commissioners' 555 Committee and the North Carolina Department of Justice that provides for the equitable distribution of proceeds from this settlement. As part of this settlement, the County is projected to receive \$19,761,328 over the next eighteen years with the first payment anticipated to be received in the Spring of 2022, and these amounts are required to be spent on opioid-related expenditures.

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## BUDGET HIGHLIGHTS

For Fiscal Year 2022-2023, funds within the North Carolina Opioid Settlement Special Revenue Fund are being budgeted in a Budget Reserve and will be appropriated by the Board of County Commissioners later this fiscal year.

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## PROGRAM SUMMARY

| FY 21-22        |                 |                | FY 22-23         |                |
|-----------------|-----------------|----------------|------------------|----------------|
| <u>Original</u> | <u>Estimate</u> | <u>Request</u> | <u>Recommend</u> | <u>Adopted</u> |
| -               | 759,222         | 2,428,898      | 2,428,898        | -              |

# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

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|                               | FY 21-22        |                       | <u>Request</u>          | FY 22-23                |                |
|-------------------------------|-----------------|-----------------------|-------------------------|-------------------------|----------------|
|                               | <u>Original</u> | <u>Estimate</u>       |                         | <u>Recommend</u>        | <u>Adopted</u> |
| Beginning Fund Balance        | -               | -                     | 759,222                 | 759,222                 | -              |
| <b><u>Revenues:</u></b>       |                 |                       |                         |                         |                |
| Intergovernmental             | -               | -                     | 1,669,676               | 1,669,676               | -              |
| <b>Total</b>                  | -               | -                     | <b>1,669,676</b>        | <b>1,669,676</b>        | -              |
| <b>Total Resources</b>        | <u>-</u>        | <u>-</u>              | <u><b>2,428,898</b></u> | <u><b>2,428,898</b></u> | <u>-</u>       |
| <b><u>Expenditures:</u></b>   |                 |                       |                         |                         |                |
| Budget Reserve                | -               | 759,222               | 2,428,898               | 2,428,898               | -              |
| <b>Total</b>                  | -               | <b>759,222</b>        | <b>2,428,898</b>        | <b>2,428,898</b>        | -              |
| <b>Estimated Fund Balance</b> | <u>-</u>        | <u><b>759,222</b></u> | <u>-</u>                | <u>-</u>                | <u>-</u>       |

# 2016 HOUSING GRANT PROJECT ORDINANCE

Fund 242

This fund is used to account for new grants/projects that began in FY 2016.

|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>CURRENT<br/>BUDGET</u> | <u>ESTIMATE</u>              |                             |                            |
|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|
|                               |                            |                           | <u>TOTALS<br/>AT 6-30-22</u> | <u>ACTIVITY<br/>2022-23</u> | <u>FUTURE<br/>ACTIVITY</u> |
| <b>Opening Balance</b>        | -                          | -                         | -                            | -                           | -                          |
| <b>Revenues</b>               |                            |                           |                              |                             |                            |
| 2015 WSFC HOME                | 176,400                    | 176,400                   | 164,869                      | -                           | -                          |
| Municipalities                | 12,000                     | 12,000                    | 12,000                       | -                           | -                          |
| Transfer from General Fund    | 27,690                     | 27,690                    | 25,125                       | -                           | -                          |
| 2015 Urgent Repair Program    | 100,000                    | 100,000                   | 89,560                       | -                           | -                          |
| Interest Earnings             | -                          | -                         | 506                          | -                           | -                          |
| <b>Total</b>                  | <b>316,090</b>             | <b>316,090</b>            | <b>292,060</b>               | -                           | -                          |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Total Resources</b>        | <b>316,090</b>             | <b>316,090</b>            | <b>292,060</b>               | -                           | -                          |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Expenditures</b>           |                            |                           |                              |                             |                            |
| 2015 WSFC HOME                | 176,400                    | 176,400                   | 165,000                      | -                           | -                          |
| 2015 WSFC HOME Local Match    | 39,690                     | 39,690                    | 37,500                       | -                           | -                          |
| 2015 Urgent Repair Program    | 100,000                    | 100,000                   | 89,560                       | -                           | -                          |
| <b>Total</b>                  | <b>316,090</b>             | <b>316,090</b>            | <b>292,060</b>               | -                           | -                          |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Estimated Fund Balance</b> | -                          | -                         | -                            | -                           | -                          |

# 2017 HOUSING GRANT PROJECT ORDINANCE

Fund 243

This fund is used to account for new grants/projects that began in FY 2017.

|                               | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | <b>2,533</b>        | <b>678</b>         |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| 2016 WSFC HOME                | 170,000            | 170,700           | 170,831              | -                   | -                  |
| Municipalities                | 12,000             | 12,000            | 12,000               | -                   | -                  |
| Transfer from General Fund    | 26,250             | 26,250            | 26,250               | -                   | -                  |
| 2016 Urgent Repair Program    | 100,000            | 100,000           | 87,499               | 12,501              | -                  |
| NCHFA ESFR                    | 225,000            | 225,000           | 123,910              | 101,090             | -                  |
| Interest Earnings             | -                  | -                 | 547                  | -                   | -                  |
| <b>Total</b>                  | <b>533,250</b>     | <b>533,950</b>    | <b>421,037</b>       | <b>113,591</b>      | -                  |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>533,250</b>     | <b>533,950</b>    | <b>421,037</b>       | <b>116,124</b>      | <b>678</b>         |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| 2016 WSFC HOME                | 170,000            | 170,700           | 170,700              | -                   | -                  |
| 2016 WSFC HOME Local Match    | 38,250             | 38,250            | 38,250               | -                   | -                  |
| 2016 Urgent Repair Program    | 100,000            | 100,000           | 85,644               | 14,356              | -                  |
| NCHFA ESFR                    | 225,000            | 225,000           | 123,910              | 101,090             | -                  |
| <b>Total</b>                  | <b>533,250</b>     | <b>533,950</b>    | <b>418,504</b>       | <b>115,446</b>      | -                  |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | <b>2,533</b>         | <b>678</b>          | <b>678</b>         |

## 2018 HOUSING GRANT PROJECT ORDINANCE

Fund 244

This fund is used to account for new grants/projects that began in FY 2018.

|                               | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | <b>117,587</b>      | <b>104,950</b>     |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| 2017 WSFC HOME                | 170,000            | 170,000           | 169,156              | 844                 | -                  |
| Municipalities                | 12,000             | 12,000            | 12,000               | -                   | -                  |
| Transfer from General Fund    | 26,250             | 26,250            | 26,250               | -                   | -                  |
| 2017 Urgent Repair Program    | 100,000            | 100,000           | 91,425               | 8,575               | -                  |
| Forsyth County IDA            | 34,332             | 34,332            | 34,332               | -                   | -                  |
| CDBG Program Income           | 125,000            | 125,000           | 87,972               | 37,028              | -                  |
| CDBG NSP                      | 800,000            | 2,000,000         | 1,147,004            | 750,000             | 102,996            |
| <b>Total</b>                  | <b>1,267,582</b>   | <b>2,467,582</b>  | <b>1,568,139</b>     | <b>796,447</b>      | <b>102,996</b>     |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>1,267,582</b>   | <b>2,467,582</b>  | <b>1,568,139</b>     | <b>914,034</b>      | <b>207,946</b>     |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| 2017 WSFC HOME                | 170,000            | 170,000           | 168,100              | 1,900               | -                  |
| 2017 WSFC HOME Local Match    | 38,250             | 38,250            | 37,823               | 427                 | -                  |
| 2017 Urgent Repair Program    | 100,000            | 100,000           | 91,425               | 8,575               | -                  |
| Forsyth County IDA            | 34,332             | 34,332            | 6,150                | 28,182              | -                  |
| CDBG Program Income           | 125,000            | 125,000           | 50                   | 70,000              | 54,950             |
| CDBG NSP                      | 800,000            | 2,000,000         | 1,147,004            | 700,000             | 152,996            |
| <b>Total</b>                  | <b>1,267,582</b>   | <b>2,467,582</b>  | <b>1,450,552</b>     | <b>809,084</b>      | <b>207,946</b>     |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | <b>117,587</b>       | <b>104,950</b>      | -                  |

# 2019 HOUSING GRANT PROJECT ORDINANCE

Fund 245

This fund is used to account for new grants/projects that began in FY 2019.

|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>CURRENT<br/>BUDGET</u> | <u>ESTIMATE</u>              |                             |                            |
|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|
|                               |                            |                           | <u>TOTALS<br/>AT 6-30-22</u> | <u>ACTIVITY<br/>2022-23</u> | <u>FUTURE<br/>ACTIVITY</u> |
| <b>Opening Balance</b>        | -                          | -                         | -                            | <b>352,091</b>              | <b>99,064</b>              |
| <b>Revenues</b>               |                            |                           |                              |                             |                            |
| 2018 WSFC HOME                | 262,000                    | 262,000                   | 240,003                      | 16,000                      | 8,400                      |
| Municipalities                | 10,000                     | 10,000                    | 12,000                       | -                           | -                          |
| Transfer from General Fund    | 46,950                     | 46,950                    | 46,950                       | -                           | -                          |
| CDGB NSP Program Income       | 70,000                     | 220,000                   | 176,048                      | 20,000                      | -                          |
| 2018 Urgent Repair Program    | 100,000                    | 100,000                   | 91,237                       | 8,000                       | -                          |
| HOME Program Income           | 425,000                    | 580,000                   | 694,659                      | -                           | -                          |
| <b>Total</b>                  | <b>913,950</b>             | <b>1,218,950</b>          | <b>1,260,897</b>             | <b>44,000</b>               | <b>8,400</b>               |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Total Resources</b>        | <b>913,950</b>             | <b>1,218,950</b>          | <b>1,260,897</b>             | <b>396,091</b>              | <b>107,464</b>             |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Expenditures</b>           |                            |                           |                              |                             |                            |
| 2018 WSFC HOME                | 262,000                    | 262,000                   | 244,935                      | 17,000                      | 10,065                     |
| 2018 WSFC HOME Local Match    | 56,950                     | 56,950                    | 51,501                       | 5,000                       | -                          |
| CDGB NSP                      | 50,000                     | 200,000                   | 169,101                      | 27,500                      | 3,399                      |
| 2018 Urgent Repair Program    | 100,000                    | 100,000                   | 90,787                       | 8,500                       | -                          |
| HOME Program Income           | 425,000                    | 600,000                   | 352,482                      | 239,027                     | 94,000                     |
| <b>Total</b>                  | <b>893,950</b>             | <b>1,218,950</b>          | <b>908,806</b>               | <b>297,027</b>              | <b>107,464</b>             |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Estimated Fund Balance</b> | <b>20,000</b>              | -                         | <b>352,091</b>               | <b>99,064</b>               | -                          |

## 2020 HOUSING GRANT PROJECT ORDINANCE

Fund 246

This fund is used to account for new grants/projects that began in FY 2020.

|                               | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | (80,157)            | 3,843              |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| 2019 WSFC HOME                | 241,500            | 241,500           | 129,834              | 90,000              | 21,666             |
| Municipalities                | 12,000             | 12,000            | 12,000               | -                   | -                  |
| Transfer from General Fund    | 42,338             | 42,338            | 42,338               | -                   | -                  |
| 2019 Urgent Repair Program    | 100,000            | 100,000           | 100,000              | -                   | -                  |
| 2019 ESFR Program             | 190,000            | 345,000           | 178,356              | 95,000              | 71,644             |
| <b>Total</b>                  | <b>585,838</b>     | <b>740,838</b>    | <b>462,528</b>       | <b>185,000</b>      | <b>93,310</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>585,838</b>     | <b>740,838</b>    | <b>462,528</b>       | <b>104,843</b>      | <b>97,153</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| 2019 WSFC HOME                | 241,500            | 241,500           | 215,053              | 12,000              | 14,447             |
| 2019 WSFC HOME Local Match    | 54,338             | 27,169            | 16,182               | 9,000               | 1,987              |
| 2019 Forsyth Co. Local Match  | -                  | 27,169            | 26,564               | -                   | 605                |
| 2019 Urgent Repair Program    | 100,000            | 100,000           | 100,000              | -                   | -                  |
| 2019 ESFR Program             | 190,000            | 345,000           | 184,886              | 80,000              | 80,114             |
| <b>Total</b>                  | <b>585,838</b>     | <b>740,838</b>    | <b>542,685</b>       | <b>101,000</b>      | <b>97,153</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | (80,157)             | 3,843               | -                  |

# 2021 HOUSING GRANT PROJECT ORDINANCE

Fund 247

This fund is used to account for new grants/projects that began in FY 2021.

|                               | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | (68,004)            | 996                |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| 2020 WSFC HOME                | 264,700            | 264,700           | 86,226               | 135,000             | 43,474             |
| Municipalities                | 10,000             | 10,000            | 10,000               | -                   | -                  |
| Transfer from General Fund    | 49,558             | 49,558            | 49,558               | -                   | -                  |
| Forsyth County IDA            | 28,182             | 28,182            | 11,000               | 17,182              | -                  |
| CDBG NSP Program Income       | 150,000            | 150,000           | 10,240               | 130,000             | 9,760              |
| 2020 NCHFA URP Program        | 100,000            | 100,000           | 100,000              | -                   | -                  |
| <b>Total</b>                  | <b>602,440</b>     | <b>602,440</b>    | <b>267,024</b>       | <b>282,182</b>      | <b>53,234</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>602,440</b>     | <b>602,440</b>    | <b>267,024</b>       | <b>214,178</b>      | <b>54,230</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| 2020 WSFC HOME                | 264,700            | 264,700           | 181,398              | 60,000              | 23,302             |
| 2020 WSFC HOME Local Match    | 29,779             | 29,779            | 20,154               | 9,000               | 625                |
| Forsyth County IDA            | 28,182             | 28,182            | 11,000               | 17,182              | -                  |
| 2020 Forsyth Co. Local Match  | 29,779             | 29,779            | 22,476               | 7,000               | 303                |
| CDBG NSP Program Income       | 150,000            | 150,000           | -                    | 120,000             | 30,000             |
| 2020 NCHFA URP Program        | 100,000            | 100,000           | 100,000              | -                   | -                  |
| <b>Total</b>                  | <b>602,440</b>     | <b>602,440</b>    | <b>335,028</b>       | <b>213,182</b>      | <b>54,230</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | (68,004)             | 996                 | -                  |

# 2022 HOUSING GRANT PROJECT ORDINANCE

Fund 248

This fund is used to account for new grants/projects that began in FY 2022.

|                               | <u>ORIGINAL<br/>BUDGET</u> | <u>CURRENT<br/>BUDGET</u> | <u>ESTIMATE</u>              |                             |                            |
|-------------------------------|----------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|
|                               |                            |                           | <u>TOTALS<br/>AT 6-30-22</u> | <u>ACTIVITY<br/>2022-23</u> | <u>FUTURE<br/>ACTIVITY</u> |
| <b>Opening Balance</b>        | -                          | -                         | -                            | <b>37,315</b>               | <b>4,315</b>               |
| <b>Revenues</b>               |                            |                           |                              |                             |                            |
| 2021 WSFC HOME                | 276,400                    | 276,400                   | 40,009                       | 80,000                      | 156,391                    |
| Municipalities                | 10,000                     | 10,000                    | 10,000                       | -                           | -                          |
| Transfer from General Fund    | 52,190                     | 52,190                    | 52,190                       | -                           | -                          |
| 2020 NCHFA URP Program        | 114,000                    | 114,000                   | -                            | 60,000                      | 54,000                     |
| <b>Total</b>                  | <b>452,590</b>             | <b>452,590</b>            | <b>102,199</b>               | <b>140,000</b>              | <b>210,391</b>             |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Total Resources</b>        | <b>452,590</b>             | <b>452,590</b>            | <b>102,199</b>               | <b>177,315</b>              | <b>214,706</b>             |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Expenditures</b>           |                            |                           |                              |                             |                            |
| 2021 WSFC HOME                | 276,400                    | 276,400                   | 40,000                       | 80,000                      | 156,400                    |
| 2021 WSFC HOME Local Match    | 31,095                     | 31,095                    | 2,000                        | 10,000                      | 19,095                     |
| 2021 Forsyth Co. Local Match  | 31,095                     | 31,095                    | 22,884                       | 8,000                       | 211                        |
| 2021 NCHFA URP Program        | 114,000                    | 114,000                   | -                            | 75,000                      | 39,000                     |
| <b>Total</b>                  | <b>452,590</b>             | <b>452,590</b>            | <b>64,884</b>                | <b>173,000</b>              | <b>214,706</b>             |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Estimated Fund Balance</b> | -                          | -                         | <b>37,315</b>                | <b>4,315</b>                | -                          |
| <br>                          |                            |                           |                              |                             |                            |
| <b>Estimated Fund Balance</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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|  |     |
|--|-----|
| <b>2011 Library Bond CPO</b> .....                                   | 200 |
| <b>2016 Kaleideum CPO</b> .....                                      | 201 |
| <b>2016 Schools CPO</b> .....  | 202 |
| <b>2016 FTCC CPO</b> .....   | 203 |
| <b>2016 Parks Facilities Bonds CPO</b> .....                         | 204 |
| <b>2017 Court Facilities Bonds CPO</b> .....                         | 205 |
| <b>2017 Tanglewood Business Park CPO</b> .....                       | 206 |
| <b>2018 2/3rds Bonds CPO</b> .....                                   | 207 |
| <b>2018 WS/FC Schools Capital Maintenance 2/3rds Bonds CPO</b> ..... | 208 |
| <b>2018 FTCC Capital Maintenance 2/3rds Bonds CPO</b> .....          | 209 |
| <b>2018 Pay-Go CPO</b> .....   | 210 |
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| <b>2019 Pay-Go CPO</b> .....   | 213 |
| <b>2020 2/3rds Bonds CPO</b> .....                                   | 214 |
| <b>2020 WSFC Schools Capital Maintenance 2/3rds Bonds CPO</b> .....  | 215 |
| <b>2020 FTCC Capital Maintenance 2/3rds Bonds CPO</b> .....          | 216 |
| <b>2020 Radio System Upgrade CPO</b> .....                           | 217 |
| <b>2020 Pay-Go CPO</b> .....   | 218 |
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| <b>2021 Pay-Go CPO</b> .....   | 220 |
| <b>2022 Belews Lake Park CPO</b> .....                               | 221 |

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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, and Clemmons Brand Library. The CPO has been amended to add other branch renovations through savings from the Central Library project.

|                                | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>         | -                  | -                 | -                    | <b>1,398,498</b>    | <b>1,398,498</b>   |
| <b>Revenues</b>                |                    |                   |                      |                     |                    |
| Interest Earnings              | -                  | -                 | 671,536              | -                   | -                  |
| Special Gifts                  | -                  | 394,089           | 457,919              | -                   | -                  |
| 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>41,614,955</b>    | -                   | -                  |
| <b>Total Resources</b>         | <b>40,240,000</b>  | <b>46,829,589</b> | <b>41,614,955</b>    | <b>1,398,498</b>    | <b>1,398,498</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         | 6,592,303            | -                   | -                  |
| 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               | -                   | 1,398,498          |
| Library - NPR                  | -                  | 5,960,000         | -                    | -                   | -                  |
| <b>Total</b>                   | <b>40,240,000</b>  | <b>46,829,589</b> | <b>40,216,457</b>    | -                   | <b>1,398,498</b>   |
| <b>Estimated Fund Balance</b>  | -                  | -                 | <b>1,398,498</b>     | <b>1,398,498</b>    | -                  |

# 2016 KALEIDEUM MUSEUM CPO

Fund 388 - Adopted: 6-27-2016  
 Amended: 12-19-2016, 2-28-2019,  
 10-10-2019, 1-16-2020, 1-6-2022

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>            | -                  | -                 | -                    | <b>22,163,306</b>   | <b>426,360</b>     |
| <b>Revenues</b>                   |                    |                   |                      |                     |                    |
| NC Cult'rl Resources Museum Grant | -                  | 1,000,000         | 1,000,000            | -                   | -                  |
| City of Winston-Salem             | -                  | 2,000,000         | 434,259              | 1,565,741           | -                  |
| Interest Earnings                 | -                  | 100,000           | 261,560              | -                   | -                  |
| Sale of Surplus Property          | 12,800,000         | -                 | -                    | -                   | -                  |
| Other Sales                       | 1,000,000          | -                 | -                    | -                   | -                  |
| Sale of Real Property             | -                  | 2,850,000         | 3,523,559            | -                   | -                  |
| Special Gifts                     | 340,000            | -                 | -                    | -                   | -                  |
| Miscellaneous Income              | 700,000            | 200,000           | -                    | -                   | -                  |
| Transfer from General Fund        | 2,500,000          | 13,921,088        | 13,921,088           | -                   | -                  |
| Bond Proceeds                     | -                  | 12,758,912        | 12,550,153           | -                   | -                  |
| <b>Total</b>                      | <b>17,340,000</b>  | <b>32,830,000</b> | <b>31,690,619</b>    | <b>1,565,741</b>    | -                  |
| <b>Total Resources</b>            | <b>17,340,000</b>  | <b>32,830,000</b> | <b>31,690,619</b>    | <b>23,729,047</b>   | <b>426,360</b>     |
| <b>Expenditures</b>               |                    |                   |                      |                     |                    |
| New Family Museum Construction    | 17,340,000         | 32,830,000        | 9,527,313            | 23,302,687          | -                  |
| <b>Total</b>                      | <b>17,340,000</b>  | <b>32,830,000</b> | <b>9,527,313</b>     | <b>23,302,687</b>   | -                  |
| <b>Estimated Fund Balance</b>     | -                  | -                 | <b>22,163,306</b>    | <b>426,360</b>      | <b>426,360</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, 9-16-2021, 1-6-2022

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<br>BUDGET | CURRENT<br>BUDGET  | ESTIMATE             |                     |                    |
|--------------------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|
|                                      |                    |                    | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>               | -                  | -                  | -                    | 85,565,757          | 134,721,055        |
| <b>Revenues</b>                      |                    |                    |                      |                     |                    |
| Interest Earnings                    | 813,953            | 813,953            | 3,316,689            | -                   | 600,000            |
| Winston-Salem/Forsyth County Sch     | -                  | 1,200,000          | -                    | 1,200,000           | -                  |
| Bond Proceeds                        | 350,000,000        | 350,000,000        | 254,706,056          | 74,049,546          | -                  |
| Net Issue Premium                    | -                  | -                  | 21,244,398           | -                   | -                  |
| <b>Total</b>                         | <b>350,813,953</b> | <b>352,013,953</b> | <b>279,267,143</b>   | <b>75,249,546</b>   | <b>600,000</b>     |
| <b>Total Resources</b>               | <b>350,813,953</b> | <b>352,013,953</b> | <b>279,267,143</b>   | <b>160,815,303</b>  | <b>135,321,055</b> |
| <b>Expenditures</b>                  |                    |                    |                      |                     |                    |
| Debt Issuance Costs                  | 813,953            | 813,953            | 525,093              | 72,215              | 216,645            |
| Schools Capital Projets - Reserve    | 350,000,000        | 53,935,575         | -                    | -                   | 53,935,575         |
| Maintenance & Technology<br>Projects | -                  | 53,065,000         | 38,622,038           | 3,610,741           | 10,832,222         |
| Building Capital Projects            | -                  | 236,854,977        | 148,836,090          | 22,004,722          | 66,014,165         |
| Safety & Traffic Projects            | -                  | 7,344,448          | 5,718,165            | 406,571             | 1,219,712          |
| Transfer to General Fund             | -                  | -                  | -                    | -                   | -                  |
| <b>Total</b>                         | <b>350,813,953</b> | <b>352,013,953</b> | <b>193,701,386</b>   | <b>26,094,248</b>   | <b>132,218,319</b> |
| <b>Estimated Fund Balance</b>        | -                  | -                  | <b>85,565,757</b>    | <b>134,721,055</b>  | <b>3,102,736</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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>         | -                  | -                 | -                    | <b>38,124,199</b>   | <b>46,804,770</b>  |
| <b>Revenues</b>                |                    |                   |                      |                     |                    |
| Bond Proceeds                  | 65,000,000         | 65,000,000        | 48,492,186           | 12,437,879          | -                  |
| Interest Earnings              | 151,163            | 151,163           | 1,076,828            | -                   | -                  |
| Net Issue Premium              | -                  | -                 | 4,069,935            | -                   | -                  |
| <b>Total</b>                   | <b>65,151,163</b>  | <b>65,151,163</b> | <b>53,638,949</b>    | <b>12,437,879</b>   | <b>-</b>           |
| <b>Total Resources*</b>        | <b>65,151,163</b>  | <b>65,151,163</b> | <b>53,638,949</b>    | <b>50,562,078</b>   | <b>46,804,770</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         | 607,937              | 3,750,000           | 5,142,063          |
| Learning Commons               | -                  | -                 | -                    | -                   | 21,000,000         |
| Transportation Center Addition | -                  | 6,400,000         | 111,706              | -                   | 6,288,294          |
| Aviation Center                | -                  | 16,600,000        | 14,717,684           | -                   | 1,882,316          |
| 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>15,514,750</b>    | <b>3,757,308</b>    | <b>35,292,394</b>  |
| <b>Estimated Fund Balance</b>  | <b>-</b>           | <b>-</b>          | <b>38,124,199</b>    | <b>46,804,770</b>   | <b>11,512,376</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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                     |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>              | -                  | -                 | -                    | 9,406,213           | 9,406,213          |
| <b>Revenues</b>                     |                    |                   |                      |                     |                    |
| Bond Proceeds                       | 15,000,000         | 15,000,000        | 13,801,757           | -                   | -                  |
| Interest Earnings                   | 34,884             | 34,884            | 160,615              | -                   | -                  |
| Net Issue Premium                   | -                  | -                 | 1,212,598            | -                   | -                  |
| <b>Total</b>                        | <b>15,034,884</b>  | <b>15,034,884</b> | <b>15,174,970</b>    | -                   | -                  |
| <b>Total Resources</b>              | <b>15,034,884</b>  | <b>15,034,884</b> | <b>15,174,970</b>    | <b>9,406,213</b>    | <b>9,406,213</b>   |
| <b>Expenditures</b>                 |                    |                   |                      |                     |                    |
| Debt Issuance Costs                 | 34,884             | 34,884            | 17,867               | -                   | 17,017             |
| 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>5,768,757</b>     | -                   | <b>9,404,876</b>   |
| <b>Estimated Fund Balance</b>       | -                  | -                 | <b>9,406,213</b>     | <b>9,406,213</b>    | <b>1,337</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<br>BUDGET | CURRENT<br>BUDGET  | ESTIMATE             |                     |                    |
|-----------------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|
|                                   |                    |                    | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>            | -                  | -                  | -                    | 63,446,053          | 10,504,077         |
| <b>Revenues</b>                   |                    |                    |                      |                     |                    |
| Bond Proceeds                     | 5,000,000          | 115,915,200        | 4,709,862            | -                   | -                  |
| Installment Purchase              | -                  | -                  | 86,658,650           | -                   | -                  |
| Interest Earnings                 | -                  | 101,000            | 192,597              | -                   | -                  |
| Net Issue Premium                 | -                  | -                  | 15,784,202           | -                   | -                  |
| <b>Total</b>                      | <b>5,000,000</b>   | <b>116,016,200</b> | <b>107,345,311</b>   | -                   | -                  |
| <br>                              |                    |                    |                      |                     |                    |
| <b>Total Resources</b>            | <b>5,000,000</b>   | <b>116,016,200</b> | <b>107,345,311</b>   | <b>63,446,053</b>   | <b>10,504,077</b>  |
| <br>                              |                    |                    |                      |                     |                    |
| <b>Expenditures</b>               |                    |                    |                      |                     |                    |
| Debt Issuance Costs               | -                  | 101,000            | 99,794               | -                   | -                  |
| Design/Architect/Engineering/Land | -                  | -                  | 8,678,541            | 1,255,767           | -                  |
| Construction                      | -                  | -                  | 35,120,923           | 51,686,209          | 10,504,077         |
| Capital Outlay - B/O              | 5,000,000          | 115,915,200        | -                    | -                   | -                  |
| <b>Total</b>                      | <b>5,000,000</b>   | <b>116,016,200</b> | <b>43,899,258</b>    | <b>52,941,976</b>   | <b>10,504,077</b>  |
| <br>                              |                    |                    |                      |                     |                    |
| <b>Estimated Fund Balance</b>     | -                  | -                  | <b>63,446,053</b>    | <b>10,504,077</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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--|--------------------|-------------------|----------------------|---------------------|--------------------|
|  |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                                 | -                  | -                 | -                    | 1,655,124           | 1,217,832          |
| <b>Revenues</b>  |                    |                   |                      |                     |                    |
| Golden Leaf Foundation Grant                           | 100,000            | 100,000           | -                    | -                   | -                  |
| City/County Utilities - out of county<br>service funds | 690,000            | 690,000           | 690,000              | -                   | -                  |
| Sale of Land   | 399,500            | 399,500           | 399,500              | -                   | -                  |
| Interest Earnings                                      | -                  | -                 | 102,374              | -                   | -                  |
| Borrowing Proceeds                                     | -                  | 4,473,300         | 4,920,300            | -                   | -                  |
| Transfer from General Fund                             | -                  | 1,400,000         | 1,400,000            | -                   | -                  |
| <b>Total</b>   | <b>1,189,500</b>   | <b>7,062,800</b>  | <b>7,512,174</b>     | -                   | -                  |
| <b>Total Resources</b>                                 | <b>1,189,500</b>   | <b>7,062,800</b>  | <b>7,512,174</b>     | <b>1,655,124</b>    | <b>1,217,832</b>   |
| <b>Expenditures</b>                                    |                    |                   |                      |                     |                    |
| Tanglewood Business Park                               | 790,000            | 6,553,300         | 5,361,613            | 437,292             | 754,254            |
| Beaufurn   | -                  | 509,500           | 495,437              | -                   | 14,063             |
| Budget Reserve   | 399,500            | -                 | -                    | -                   | -                  |
| Transfer to the General Fund                           | -                  | -                 | -                    | -                   | -                  |
| <b>Total</b>   | <b>1,189,500</b>   | <b>7,062,800</b>  | <b>5,857,050</b>     | <b>437,292</b>      | <b>768,317</b>     |
| <b>Estimated Fund Balance</b>                          | -                  | -                 | 1,655,124            | 1,217,832           | 449,515            |

# 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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>            | -                  | -                 | -                    | 1,973,671           | 97,800             |
| <b>Revenues</b>                   |                    |                   |                      |                     |                    |
| Bond Proceeds                     | 4,000,000          | 4,000,000         | 3,669,528            | -                   | -                  |
| Interest Earnings                 | -                  | -                 | 80,050               | -                   | -                  |
| Net Issue Premium                 | -                  | -                 | 348,222              | -                   | -                  |
| <b>Total</b>                      | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>4,097,800</b>     | -                   | -                  |
| <b>Total Resources</b>            | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>4,097,800</b>     | <b>1,973,671</b>    | <b>97,800</b>      |
| <b>Expenditures</b>               |                    |                   |                      |                     |                    |
| County Capital Maintenance/Repair | 2,000,000          | 2,000,000         | 1,006,452            | 993,548             | -                  |
| Parks Capital Maintenance         | 2,000,000          | 2,000,000         | 1,117,677            | 882,323             | -                  |
| Transfer to the General Fund      | -                  | -                 | -                    | -                   | 97,800             |
| <b>Total</b>                      | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>2,124,129</b>     | <b>1,875,871</b>    | <b>97,800</b>      |
| <b>Estimated Fund Balance</b>     | -                  | -                 | <b>1,973,671</b>     | <b>97,800</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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>         | -                  | -                 | -                    | 1,585,289           | 222,462            |
| <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              | -                  | -                 | 184,743              | -                   | -                  |
| Net Issue Premium              | -                  | -                 | 739,972              | -                   | -                  |
| <b>Total</b>                   | <b>10,235,000</b>  | <b>11,970,000</b> | <b>12,192,462</b>    | -                   | -                  |
| <br>                           |                    |                   |                      |                     |                    |
| <b>Total Resources</b>         | <b>10,235,000</b>  | <b>11,970,000</b> | <b>12,192,462</b>    | <b>1,585,289</b>    | <b>222,462</b>     |
| <br>                           |                    |                   |                      |                     |                    |
| <b>Expenditures</b>            |                    |                   |                      |                     |                    |
| Schools Capital Outlay         | 10,235,000         | 11,970,000        | 10,607,173           | 1,362,827           | 220,359            |
| <b>Total</b>                   | <b>10,235,000</b>  | <b>11,970,000</b> | <b>10,607,173</b>    | <b>1,362,827</b>    | <b>220,359</b>     |
| <br>                           |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b>  | -                  | -                 | 1,585,289            | 222,462             | 2,103              |

## 2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 332 - Adopted: 8-2-2018  
Amended 4-25-2019, 12-2-2021

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | 180,580             | 50,485             |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| Bond Proceeds                 | 2,300,000          | 2,300,000         | 2,109,979            | -                   | -                  |
| Interest Earnings             | -                  | -                 | 40,278               | -                   | -                  |
| Net Issue Premium             | -                  | -                 | 200,228              | -                   | -                  |
| <b>Total</b>                  | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>2,350,485</b>     | -                   | -                  |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>2,350,485</b>     | <b>180,580</b>      | <b>50,485</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| FTCC Capital Projects         | 2,300,000          | 2,300,000         | 2,169,905            | 130,095             | -                  |
| Transfer to General Fund      | -                  | -                 | -                    | -                   | 50,485             |
| <b>Total</b>                  | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>2,169,905</b>     | <b>130,095</b>      | <b>50,485</b>      |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | 180,580              | 50,485              | -                  |

## 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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|---|--------------------|-------------------|----------------------|---------------------|--------------------|
|   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                              | -                  | -                 | -                    | 530,012             | 365,364            |
| <b>Revenues</b>                                     |                    |                   |                      |                     |                    |
| Interest Earnings                                   | -                  | 151,460           | 247,697              | -                   | -                  |
| 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>11,912,200</b>    | -                   | -                  |
| <b>Total Resources</b>                              | <b>8,682,632</b>   | <b>11,815,963</b> | <b>11,912,200</b>    | <b>530,012</b>      | <b>365,364</b>     |
| <b>Expenditures</b>                                 |                    |                   |                      |                     |                    |
| Elections Equipment                                 | 750,000            | 1,631,871         | 1,623,776            | -                   | -                  |
| Capital Repair Projects - Smith Reynolds<br>Airport | 1,150,000          | 1,150,000         | 724,320              | 164,648             | 261,032            |
| Radio System Replacement                            | 4,282,632          | -                 | -                    | -                   | -                  |
| Budget Reserve for Parking Deck and<br>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<br>CPO        | -                  | 6,282,632         | 6,282,632            | -                   | -                  |
| <b>Total</b>  | <b>8,682,632</b>   | <b>11,815,963</b> | <b>11,382,188</b>    | <b>164,648</b>      | <b>364,153</b>     |
| <b>Estimated Fund Balance</b>                       | -                  | -                 | <b>530,012</b>       | <b>365,364</b>      | <b>1,211</b>       |

# 2018 FIRST AND CHESTNUT PARKING CPO

Fund 335 - Adopted: 12-20-2018

Amended: 1-6-2022

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | 262,545             | 262,545            |
| <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             | -                  | -                 | 224,826              |                     |                    |
| Net Issue Premium             | -                  | -                 | 739,972              |                     |                    |
| <b>Total</b>                  | <b>13,000,000</b>  | <b>13,000,000</b> | <b>13,262,545</b>    | -                   | -                  |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Total Resources</b>        | <b>13,000,000</b>  | <b>13,000,000</b> | <b>13,262,545</b>    | <b>262,545</b>      | <b>262,545</b>     |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| Capital Outlay                | 13,000,000         | 12,405,523        | 12,405,523           | -                   | -                  |
| Transfer to 2021 Pay-go CPO   | -                  | 594,477           | 594,477              | -                   | -                  |
| <b>Total</b>                  | <b>13,000,000</b>  | <b>13,000,000</b> | <b>13,000,000</b>    | -                   | -                  |
| <br>                          |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b> | -                  | -                 | <b>262,545</b>       | <b>262,545</b>      | <b>262,545</b>     |

# 2018 SMITH REYNOLDS AIRPORT CPO

Fund 333 - Adopted: 12-20-2018  
Amended: 9-12-2019, 5-6-2021, 9-16-2021  
1-6-2022, 3-3-2022

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, the North Carolina Department of Transportation, Bond Proceeds, Pav-Go funds, and other revenue.

|  | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--|--------------------|-------------------|----------------------|---------------------|--------------------|
|  |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                 | -                  | -                 | -                    | 31,458,564          | 39,801,170         |
| <b>Revenues</b>                        |                    |                   |                      |                     |                    |
| NC Department of Transportation        | 8,825,000          | 29,935,040        | -                    | 7,000,000           | 22,935,040         |
| Federal Aviation Administration        | 729,000            | 13,163,200        | 1,306,110            | 6,344,219           | 5,512,871          |
| Department of Commerce EDA Grant       | -                  | 4,450,677         | -                    | 4,450,677           | -                  |
| State Capital Infrastructure Funds     | -                  | 23,000,000        | 11,500,000           | 11,500,000          | -                  |
| Interest Earnings                      | -                  | -                 | 9,933                | -                   | -                  |
| Sale of Property                       | -                  | 1,550,679         | 1,550,679            | -                   | -                  |
| Transfer from General Fund             | 326,000            | 2,477,580         | 326,000              | 825,000             | 1,326,580          |
| Transfer from 2019 Pay-Go CPO          | -                  | 1,925,415         | 1,925,415            | -                   | -                  |
| Bond Proceeds                          | -                  | 17,000,000        | 17,000,000           | -                   | -                  |
| <b>Total</b>                           | <b>9,880,000</b>   | <b>93,502,591</b> | <b>33,618,137</b>    | <b>30,119,896</b>   | <b>29,774,491</b>  |
| <b>Total Resources</b>                 | <b>9,880,000</b>   | <b>93,502,591</b> | <b>33,618,137</b>    | <b>61,578,460</b>   | <b>69,575,661</b>  |
| <b>Expenditures</b>                    |                    |                   |                      |                     |                    |
| Runway 15-33 Improvements              | 2,125,000          | 2,250,000         | 37,976               | 49,176              | 2,162,848          |
| Terminal Ramp, Runway 4-22             | 200,000            | 205,600           | 204,204              | -                   | -                  |
| Taxiway Lima and Ramp                  | 6,200,000          | 14,550,000        | 291,866              | 151,813             | 14,106,321         |
| Taxiway Quebec                         | 550,000            | 649,080           | 455,217              | 193,863             | -                  |
| Terminal Area Improvements             | 550,000            | 21,500,000        | 613,536              | 553,944             | 20,332,520         |
| 4001 North Liberty Street Improvements | 195,000            | 6,068,015         | -                    | 591,029             | 5,476,986          |
| Terminal Fencing                       | 60,000             | 70,220            | 62,221               | -                   | -                  |
| Airfield Drainage Improvements         | -                  | 500,000           | 88,100               | 10,959              | 400,941            |
| Runway 15-33 Rehabilitation            | -                  | 8,500,000         | 403,315              | 7,529,050           | 567,635            |
| Taxiway Alpha                          | -                  | 14,350,920        | 3,138                | 814,956             | 13,532,826         |
| Capital Repair/Maintenance             | -                  | 1,858,756         | -                    | 82,500              | 1,776,256          |
| Corporate Hangars                      | -                  | 2,500,000         | -                    | 1,250,000           | 1,250,000          |
| Terminal Building                      | -                  | 5,000,000         | -                    | 2,500,000           | 2,500,000          |
| Security Upgrades                      | -                  | 350,000           | -                    | 350,000             | -                  |
| South Ramp & Quebec Ramp Study         | -                  | 250,000           | -                    | 250,000             | -                  |
| MRO Hangar Development                 | -                  | 14,900,000        | -                    | 7,450,000           | 7,450,000          |
| <b>Total</b>                           | <b>9,880,000</b>   | <b>93,502,591</b> | <b>2,159,573</b>     | <b>21,777,290</b>   | <b>69,556,333</b>  |
| <b>Estimated Fund Balance</b>          | -                  | -                 | <b>31,458,564</b>    | <b>39,801,170</b>   | <b>19,328</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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|---|--------------------|-------------------|----------------------|---------------------|--------------------|
|   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2021-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>  | -                  | -                 | -                    | <b>8,384,159</b>    | <b>4,751,792</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   | -                  | -                 | 49,292               | -                   | -                  |
| <b>Total</b>  | <b>7,520,192</b>   | <b>10,985,415</b> | <b>11,034,707</b>    | -                   | -                  |
| <br>  |                    |                   |                      |                     |                    |
| <b>Total Resources</b>  | <b>7,520,192</b>   | <b>10,985,415</b> | <b>11,034,707</b>    | <b>8,384,159</b>    | <b>4,751,792</b>   |
| <br>  |                    |                   |                      |                     |                    |
| <b>Expenditures</b>   |                    |                   |                      |                     |                    |
| Enterprise Resource Planning System                             | 3,000,000          | 4,500,000         | 725,133              | 3,604,867           | 170,000            |
| Budget Reserve for U.S. EDA Grant for<br>Smith Reynolds Airport | 1,925,415          | 1,925,415         | 1,925,415            | -                   | -                  |
| Tanglewood Clubhouse  | 2,594,777          | 4,560,000         | -                    | 27,500              | 4,532,500          |
| <b>Total</b>  | <b>7,520,192</b>   | <b>10,985,415</b> | <b>2,650,548</b>     | <b>3,632,367</b>    | <b>4,702,500</b>   |
| <br>  |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b>                                   | -                  | -                 | <b>8,384,159</b>     | <b>4,751,792</b>    | <b>49,292</b>      |

# 2020 2/3RDS BONDS CPO

Fund 337 - Adopted: 8-6-2020  
Amended: 3-3-2022

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-----------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>            | -                  | -                 | -                    | <b>3,679,391</b>    | <b>3,369,413</b>   |
| <b>Revenues</b>                   |                    |                   |                      |                     |                    |
| Bond Proceeds                     | 4,000,000          | 4,000,000         | 3,531,081            | -                   | -                  |
| Interest Earnings                 | -                  | -                 | 584                  | -                   | -                  |
| Net Issue Premium                 | -                  | -                 | 470,091              | -                   | -                  |
| <b>Total</b>                      | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>4,001,756</b>     | -                   | -                  |
| <br>                              |                    |                   |                      |                     |                    |
| <b>Total Resources</b>            | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>4,001,756</b>     | <b>3,679,391</b>    | <b>3,369,413</b>   |
| <br>                              |                    |                   |                      |                     |                    |
| <b>Expenditures</b>               |                    |                   |                      |                     |                    |
| County Capital Maintenance/Repair | 2,000,000          | 2,000,000         | -                    | 266,533             | 1,733,467          |
| Parks Capital Maintenance         | 2,000,000          | 1,800,000         | 122,365              | 43,445              | 1,634,190          |
| Transfer to Belews Creek Park CPO | -                  | 200,000           | 200,000              | -                   | -                  |
| Transfer to the General Fund      | -                  | -                 | -                    | -                   | 1,756              |
| <b>Total</b>                      | <b>4,000,000</b>   | <b>4,000,000</b>  | <b>322,365</b>       | <b>309,978</b>      | <b>3,369,413</b>   |
| <br>                              |                    |                   |                      |                     |                    |
| <b>Estimated Fund Balance</b>     | -                  | -                 | <b>3,679,391</b>     | <b>3,369,413</b>    | -                  |

## 2020 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 338 - Adopted: 8-6-2020  
Amended: 12-3-2020, 9-2-2021, 12-2-2021

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. \$500,000 was appropriated from the 2020 Pay-Go CPO for HVAC improvements to assist with COVID-19 impacts.

|                                | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>         | -                  | -                 | -                    | <b>8,079,941</b>    | <b>5,519</b>       |
| <b>Revenues</b>                |                    |                   |                      |                     |                    |
| Interest Earnings              | -                  | -                 | 3,029                | -                   | -                  |
| Transfer from the General Fund | 1,735,000          | 3,470,000         | 3,470,000            | -                   | -                  |
| Transfer from 2020 Pay-Go CPO  | -                  | 500,000           | 500,000              | -                   | -                  |
| Bond Proceeds                  | 8,500,000          | 8,500,000         | 7,503,547            | -                   | -                  |
| Net Issue Premium              | -                  | -                 | 998,943              | -                   | -                  |
| <b>Total</b>                   | <b>10,235,000</b>  | <b>12,470,000</b> | <b>12,475,519</b>    | -                   | -                  |
| <b>Total Resources</b>         | <b>10,235,000</b>  | <b>12,470,000</b> | <b>12,475,519</b>    | <b>8,079,941</b>    | <b>5,519</b>       |
| <b>Expenditures</b>            |                    |                   |                      |                     |                    |
| Schools Capital Outlay         | 10,235,000         | 12,470,000        | 4,395,578            | 8,074,422           | -                  |
| Transfer to the General Fund   | -                  | -                 | -                    | -                   | 5,519              |
| <b>Total</b>                   | <b>10,235,000</b>  | <b>12,470,000</b> | <b>4,395,578</b>     | <b>8,074,422</b>    | <b>5,519</b>       |
| <b>Estimated Fund Balance</b>  | -                  | -                 | <b>8,079,941</b>     | <b>5,519</b>        | -                  |

## 2020 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 339 - Adopted: 8-6-2020  
Amended 3-4-2021, 12-2-2021

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|-------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                               |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2021-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>        | -                  | -                 | -                    | 1,838,426           | 962                |
| <b>Revenues</b>               |                    |                   |                      |                     |                    |
| Bond Proceeds                 | 2,300,000          | 2,300,000         | 2,030,372            | -                   | -                  |
| Interest Earnings             | -                  | -                 | 288                  | -                   | -                  |
| Net Issue Premium             | -                  | -                 | 270,302              | -                   | -                  |
| <b>Total</b>                  | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>2,300,962</b>     | -                   | -                  |
| <b>Total Resources</b>        | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>2,300,962</b>     | <b>1,838,426</b>    | <b>962</b>         |
| <b>Expenditures</b>           |                    |                   |                      |                     |                    |
| FTCC Capital Projects         | 2,300,000          | 2,300,000         | 462,536              | 1,837,464           | -                  |
| Transfer to General Fund      | -                  | -                 | -                    | -                   | 962                |
| <b>Total</b>                  | <b>2,300,000</b>   | <b>2,300,000</b>  | <b>462,536</b>       | <b>1,837,464</b>    | <b>962</b>         |
| <b>Estimated Fund Balance</b> | -                  | -                 | <b>1,838,426</b>     | <b>962</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.

|                                | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--------------------------------|--------------------|-------------------|----------------------|---------------------|--------------------|
|                                |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>         | -                  | -                 | -                    | 9,115,759           | 4,512,521          |
| <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              | -                  | -                 | 12,521               | -                   | -                  |
| <b>Total</b>                   | <b>6,471,087</b>   | <b>9,188,455</b>  | <b>9,187,176</b>     | -                   | -                  |
| <b>Total Resources</b>         | <b>6,471,087</b>   | <b>9,188,455</b>  | <b>9,187,176</b>     | <b>9,115,759</b>    | <b>4,512,521</b>   |
| <b>Expenditures</b>            |                    |                   |                      |                     |                    |
| Personal Services              | 13,800             | -                 | -                    | -                   | -                  |
| Other Purchased Services       | 174,655            | 188,455           | 71,417               | 103,238             | 13,800             |
| 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>71,417</b>        | <b>4,603,238</b>    | <b>4,500,905</b>   |
| <b>Estimated Fund Balance</b>  | -                  | -                 | <b>9,115,759</b>     | <b>4,512,521</b>    | <b>11,616</b>      |

## 2020 PAY-GO CPO

Fund 341 - Adopted: 12-17-2020

Amended: 1-21-2021, 1-6-2022

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|---|--------------------|-------------------|----------------------|---------------------|--------------------|
|   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>  | -                  | -                 | -                    | <b>5,012,421</b>    | <b>3,949,092</b>   |
| <b>Revenues</b>   |                    |                   |                      |                     |                    |
| Transfer from General Fund  | 15,405,917         | 18,224,917        | 18,224,917           | -                   | -                  |
| Interest Earnings   | -                  | -                 | 11,917               | -                   | -                  |
| <b>Total</b>  | <b>15,405,917</b>  | <b>18,224,917</b> | <b>18,236,834</b>    | -                   | -                  |
| <b>Total Resources</b>  | <b>15,405,917</b>  | <b>18,224,917</b> | <b>18,236,834</b>    | <b>5,012,421</b>    | <b>3,949,092</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         | 88,000               | 1,012,000           | -                  |
| Enhanced Funding for EMS Rolling Stock                              | 630,000            | -                 | -                    | -                   | -                  |
| Capital Projects Related to Merged/Co-located Operations with WSFCS | 900,000            | 3,719,000         | 730,496              | 51,329              | 2,937,175          |
| 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          | 50,461            | 50,461               | -                   | -                  |
| Transfer to 2020 WSFCS 2/3rds Bonds                                 | -                  | 500,000           | 500,000              | -                   | -                  |
| Capital Maintenance CPO   | -                  | 2,500,000         | 2,500,000            | -                   | -                  |
| Transfer to the General Fund  | -                  | 3,465,223         | 3,465,223            | -                   | -                  |
| Transfer to 2020 Motor Vehicle and Mobile Equipment Replacement CPO | -                  | 630,000           | 630,000              | -                   | -                  |
| Transfer to 2021 Pay-Go CPO   | -                  | 2,617,458         | 2,617,458            | -                   | -                  |
| <b>Total</b>  | <b>15,405,917</b>  | <b>18,224,917</b> | <b>13,224,413</b>    | <b>1,063,329</b>    | <b>3,937,175</b>   |
| <b>Estimated Fund Balance</b>                                       | -                  | -                 | <b>5,012,421</b>     | <b>3,949,092</b>    | <b>11,917</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, 9-8-2021,  
11-4-2021, 4-7-2022

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<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|---|--------------------|-------------------|----------------------|---------------------|--------------------|
|   |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                              | -                  | -                 | -                    | 2,469,036           | 1,114,945          |
| <b>Revenues</b>                                     |                    |                   |                      |                     |                    |
| Sale of Vehicles                                    | 60,000             | 153,295           | 87,994               | -                   | -                  |
| Charges for Services                                | 96,400             | 192,800           | 338,591              | -                   | -                  |
| Claim Proceeds                                      | 28,963             | 38,213            | 23,100               | -                   | -                  |
| Insurance/Subrogation Proceeds                      | -                  | 48,265            | 11,931               | -                   | -                  |
| Interest Earnings                                   | -                  | -                 | 3,167                | -                   | -                  |
| Transfer from General Fund                          | 1,450,000          | 3,595,443         | 3,595,443            | -                   | -                  |
| 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>5,077,664</b>  | <b>5,109,874</b>     | -                   | -                  |
| <b>Total Resources</b>                              | <b>2,055,011</b>   | <b>5,077,664</b>  | <b>5,109,874</b>     | <b>2,469,036</b>    | <b>1,114,945</b>   |
| <b>Expenditures</b>                                 |                    |                   |                      |                     |                    |
| Not Project Related                                 | 60,000             | 60,000            | -                    | -                   | 60,000             |
| Non-Emergency Vehicles - Fleet                      | 305,265            | 386,899           | 342,579              | -                   | 44,320             |
| Non-Emergency Vehicles - Parks                      | -                  | 2,190             | -                    | -                   | 2,190              |
| Non-Emergency Vehicles - Airport                    | -                  | 3,111             | -                    | -                   | 3,111              |
| Emergency Vehicles-Animal Services                  | 113,747            | 203,374           | 93,533               | 94,314              | 15,527             |
| Emergency Vehicles - Emergency Services             | 813,000            | 2,559,270         | 1,322,987            | 564,075             | 672,208            |
| Emergency Vehicles - Sheriff                        | 547,849            | 1,647,670         | 762,989              | 695,702             | 188,979            |
| Reserve for Sheriff Equipment                       | 96,400             | 96,400            | -                    | -                   | 96,400             |
| Transfer to General Fund                            | -                  | -                 | -                    | -                   | -                  |
| Transfer to General Fund                            | 118,750            | 118,750           | 118,750              | -                   | -                  |
| <b>Total</b>  | <b>2,055,011</b>   | <b>5,077,664</b>  | <b>2,640,838</b>     | <b>1,354,091</b>    | <b>1,082,735</b>   |
| <b>Estimated Fund Balance</b>                       | -                  | -                 | <b>2,469,036</b>     | <b>1,114,945</b>    | <b>32,210</b>      |

## 2021 PAY-GO CPO

Fund 342 - Adopted: 1-6-2022

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 2020-2021 year-end audit revealed \$14,876,585 in available funds for Pay-Go projects. After \$11,421,088 was appropriated to the 2016 Kaleideum CPO, other CPOs were amended to consolidate projects and the 2021 Pay-Go CPO was adopted with \$5,048,432 for various projects.

|  | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--|--------------------|-------------------|----------------------|---------------------|--------------------|
|  |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                               | -                  | -                 | <b>5,048,432</b>     | <b>5,033,132</b>    | <b>4,598,432</b>   |
| <b>Revenues</b>                                      |                    |                   |                      |                     |                    |
| Transfer from General Fund                           | 1,836,497          | 1,836,497         | -                    | -                   | -                  |
| Transfer from 2018 First and Chestnut<br>Parking CPO | 594,477            | 594,477           | -                    | -                   | -                  |
| Transfer from 2020 Pay-Go CPO                        | 2,617,458          | 2,617,458         | -                    | -                   | -                  |
| <b>Total</b>   | <b>5,048,432</b>   | <b>5,048,432</b>  | -                    | -                   | -                  |
| <b>Total Resources</b>                               | <b>5,048,432</b>   | <b>5,048,432</b>  | <b>5,048,432</b>     | <b>5,033,132</b>    | <b>4,598,432</b>   |
| <b>Expenditures</b>                                  |                    |                   |                      |                     |                    |
| NC Cooperative Extension Move                        | 2,400,000          | 2,400,000         | -                    | -                   | 2,400,000          |
| Pickleball   | 200,000            | 200,000           | -                    | 200,000             | -                  |
| Master Address Repository                            | 250,000            | 250,000           | 15,300               | 234,700             | -                  |
| Inflation Contingency                                | 2,000,000          | 2,000,000         | -                    | -                   | 2,000,000          |
| Budget Reserve                                       | 198,432            | 198,432           | -                    | -                   | 198,432            |
| <b>Total</b>   | <b>5,048,432</b>   | <b>5,048,432</b>  | <b>15,300</b>        | <b>434,700</b>      | <b>4,598,432</b>   |
| <b>Estimated Fund Balance</b>                        | -                  | -                 | <b>5,033,132</b>     | <b>4,598,432</b>    | -                  |

# 2022 BELEWS LAKE PARK CPO

Fund 343 - Adopted: 3-3-2022

Accounts for funds to assist with the development of a new park located on Belews Lake. The County purchased land from Duke Energy Carolinas, LLC for \$640,000, funded by a North Carolina Land and Water Fund grant, that is not reflected in this CPO.

|  | ORIGINAL<br>BUDGET | CURRENT<br>BUDGET | ESTIMATE             |                     |                    |
|--|--------------------|-------------------|----------------------|---------------------|--------------------|
|  |                    |                   | TOTALS<br>AT 6-30-22 | ACTIVITY<br>2022-23 | FUTURE<br>ACTIVITY |
| <b>Opening Balance</b>                                     | -                  | -                 | 5,700,000            | 5,700,000           | 5,561,165          |
| <b>Revenues</b>  |                    |                   |                      |                     |                    |
| NC State Capital and Infrastructure Fund                   | 3,000,000          | 3,000,000         | -                    | -                   | -                  |
| NC PARTF Grant   | 500,000            | 500,000           | -                    | -                   | -                  |
| Transfer from 2020 2/3rds Bonds Capital<br>Maintenance CPO | 200,000            | 200,000           |                      |                     |                    |
| Transfer from 2020 Pay-Go CPO                              | 2,000,000          | 2,000,000         | -                    | -                   | -                  |
| <b>Total</b>   | <b>5,700,000</b>   | <b>5,700,000</b>  | -                    | -                   | -                  |
| <b>Total Resources</b>                                     | <b>5,700,000</b>   | <b>5,700,000</b>  | <b>5,700,000</b>     | <b>5,700,000</b>    | <b>5,561,165</b>   |
| <b>Expenditures</b>  |                    |                   |                      |                     |                    |
| Capital Outlay - B/O                                       | 5,700,000          | 5,700,000         | -                    | 138,835             | 5,561,165          |
| <b>Total</b>   | <b>5,700,000</b>   | <b>5,700,000</b>  | -                    | <b>138,835</b>      | <b>5,561,165</b>   |
| <b>Estimated Fund Balance</b>                              | -                  | -                 | <b>5,700,000</b>     | <b>5,561,165</b>    | -                  |



# 2023–2028 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 (FY2022-2023) 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.

# 2023–2028 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), voting equipment (\$1.6 million), and most recently, the Kaleideum project (\$11.8 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.

# 2023–2028 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             | 2023   | 2024   | 2025   | 2026   | 2027   | 2028   |
|-------------------------|--------|--------|--------|--------|--------|--------|
| Existing + Proposed CIP | 15.41% | 15.83% | 15.38% | 15.03% | 14.26% | 14.08% |

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 FY23 - FY28, 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 \$339,816,019. There have been very preliminary discussions about a possible referendum for Winston-Salem/Forsyth County Schools in 2024, but the total amount that would be requested is not known at this point.

Key points of the Capital Plan include:

### Source of Funding for Included Projects

|                          |                             |
|--------------------------|-----------------------------|
| GO Bonds                 | \$86,884,000                |
| Limited Obligation Bonds | 128,730,000                 |
| 2/3rds Bonds             | 44,400,000                  |
| Grant                    | 38,169,219                  |
| Pay-Go                   | 27,421,088                  |
| Short-Term Financing     | 7,062,800                   |
| Miscellaneous            | 7,148,912                   |
| <b>Total</b>             | <b><u>\$339,816,019</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 FY23 - FY28. All projects require final approval by the Board of Commissioners before moving forward.

# 2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### Section 1 - Summary of All Projects Considered

| All Projects Considered  | Total Project(s)<br>Requested | Proposed in<br>Plan       | Debt<br>Leveling<br>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                    | 32,500,000                |                              |
| <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 as well as \$23 million from the State Capital Infrastructure Fund.                             | 81,245,820                    | 54,169,219                |                              |
| <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>339,816,019</u></b> |                              |

**2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS  
 FORSYTH COUNTY, NORTH CAROLINA**

**Section 2 - Proposed Projects by Year**

| Project                             | Source       | FY23                 | FY24 | FY25                | FY26 | FY27                | FY28 |
|-------------------------------------|--------------|----------------------|------|---------------------|------|---------------------|------|
| 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         |      |
| <b>Subtotal Long Term Financing</b> |              | <b>\$101,680,000</b> |      | <b>\$14,800,000</b> |      | <b>\$14,800,000</b> |      |
|                                     |              |                      |      |                     |      |                     |      |
| <b>Total by Year</b>                |              | <b>\$101,680,000</b> |      | <b>\$14,800,000</b> |      | <b>\$14,800,000</b> |      |

**2023–2028 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>FY23</b>       | <b>FY24</b>       | <b>FY25</b>       | <b>FY26</b>       | <b>FY27</b>       | <b>FY28</b>       |
| <b>\$107.5m issued (2021)</b>   | <b>G.O. Bonds</b>                 | <b>9,170,750</b>  | <b>8,938,750</b>  | <b>8,706,750</b>  | <b>8,474,750</b>  | <b>8,242,750</b>  | <b>8,010,750</b>  |
| WSFC Schools - \$350m G.O. Bond - November 2016 (\$100.6m issued)<br>FTCC Projects - \$65m G.O. Bond - November 2016 (\$20.0m issued)<br>Parks - \$15m G.O. Bond - November 2016 (\$7.5m issued)                |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$14.8m issued (2021)</b>  | <b>2/3rds Bonds</b>               | <b>1,099,700</b>  | <b>1,066,950</b>  | <b>1,034,200</b>  | <b>1,001,450</b>  | <b>968,700</b>    | <b>935,950</b>    |
| WSFC Schools Capital Maintenance Program - \$8.5m<br>FTCC Capital Maintenance Program - \$2.3m<br>Parks System Capital Maintenance/ Development - \$2.0m<br>County General Capital Maintenance Program - \$2.0m |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$101.3m issued (2021)</b>   | <b>LOBs/ Installment Purchase</b> | <b>7,805,327</b>  | <b>7,785,276</b>  | <b>7,692,280</b>  | <b>7,505,214</b>  | <b>7,310,322</b>  | <b>7,087,339</b>  |
| Court Facilities Replace/Renovate - \$101.3m LOBS   |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$4.4m loan accepted (2019)</b>  | <b>CWRF</b>                       | <b>349,020</b>    | <b>329,188</b>    | <b>324,442</b>    | <b>319,695</b>    | <b>314,949</b>    | <b>310,203</b>    |
| Idols Road regional Pump Station – \$4.4m loan from Clean Water Revolving Loan Fund   |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$12m issued (2021)</b>  | <b>LOBs/ Installment Purchase</b> | <b>901,103</b>    | <b>899,489</b>    | <b>889,818</b>    | <b>868,500</b>    | <b>846,232</b>    | <b>820,582</b>    |
| Replacement/Renovation of Nature Science Museum – \$32.5m project (\$12m LOBs issued)   |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$17m issued (2021)</b>  | <b>LOBs/ Installment Purchase</b> | <b>1,223,603</b>  | <b>1,221,412</b>  | <b>1,208,279</b>  | <b>1,179,331</b>  | <b>1,149,093</b>  | <b>1,114,263</b>  |
| Terminal Area Improvements - \$17m project  |                                   |                   |                   |                   |                   |                   |                   |
| <b>\$86.9m issued (2023)</b>  | <b>G.O. Bonds</b>                 | <b>-</b>          | <b>8,688,400</b>  | <b>8,471,190</b>  | <b>8,253,980</b>  | <b>8,036,770</b>  | <b>7,819,560</b>  |
| WSFC Schools - \$350m G.O. Bond - November 2016 (\$74.4m issued)<br>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>1,480,000</b>  | <b>1,443,000</b>  | <b>1,406,000</b>  | <b>1,369,000</b>  | <b>1,332,000</b>  |
| WSFC Schools Capital Maintenance Program - \$8.5m<br>FTCC Capital Maintenance Program - \$2.3m<br>Parks System Capital Maintenance/ Development - \$2.0m<br>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>1,480,000</b>  | <b>1,443,000</b>  | <b>1,406,000</b>  |
| WSFC Schools Capital Maintenance Program - \$8.5m<br>FTCC Capital Maintenance Program - \$2.3m<br>Parks System Capital Maintenance/ Development - \$2.0m<br>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<br>FTCC Capital Maintenance Program - \$2.3m<br>Parks System Capital Maintenance/ Development - \$2.0m<br>County General Capital Maintenance Program - \$2.0m |                                   |                   |                   |                   |                   |                   |                   |
| <b>Total by Year</b>  |                                   | <b>20,549,503</b> | <b>30,409,465</b> | <b>29,769,959</b> | <b>30,488,920</b> | <b>31,160,816</b> | <b>30,279,647</b> |

# 2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### Section 4 – Individual Project Analysis

#### **November 2016 Bond Referendum Projects**

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 Adopted Budget included an additional 2.6¢ increase to the tax rate, making the total debt leveling tax rate for this bond issuance 5.5¢. Original projections were that the debt leveling tax rate for this bond issuance would be 7.4¢.

| <b><u>Fiscal Year</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>         | <b><u>2028</u></b>         |
|----------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 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                    |
| <b>Total General Fund Impact</b> | <b><u>\$8,623,677</u></b> | <b><u>\$8,834,478</u></b> | <b><u>\$19,432,773</u></b> | <b><u>\$19,008,469</u></b> | <b><u>\$18,586,319</u></b> | <b><u>\$19,133,092</u></b> |

#### **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.

| <b><u>Fiscal Year</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>        | <b><u>2028</u></b>        |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 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 FY25 Issue      | -                         | -                         | -                         | -                         | 1,480,000                 | 1,443,000                 |
| <b>Total General Fund Impact</b> | <b><u>\$1,332,000</u></b> | <b><u>\$1,302,400</u></b> | <b><u>\$2,752,800</u></b> | <b><u>\$2,686,200</u></b> | <b><u>\$4,099,600</u></b> | <b><u>\$3,996,000</u></b> |

# 2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

## FORSYTH COUNTY, NORTH CAROLINA

### **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>2023</u></b>        | <b><u>2024</u></b>        | <b><u>2025</u></b>        | <b><u>2026</u></b>        | <b><u>2027</u></b>        | <b><u>2028</u></b>        |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Debt Service                     | 7,805,327                 | 7,785,276                 | 7,692,280                 | 7,505,214                 | 7,310,322                 | 7,087,339                 |
| Relating Operating Cost          | -                         | 750,000                   | 768,750                   | 787,969                   | 803,514                   | 819,366                   |
| <b>Total General Fund Impact</b> | <b><u>\$7,805,327</u></b> | <b><u>\$8,535,276</u></b> | <b><u>\$8,461,030</u></b> | <b><u>\$8,293,183</u></b> | <b><u>\$8,113,836</u></b> | <b><u>\$7,906,705</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 began in 2021 with a projected completion of the project by early 2023.

| <b><u>Fiscal Year</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>        | <b><u>2028</u></b>      |
|----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| Debt Service                     | 901,103                   | 899,489                   | 889,818                   | 868,500                   | 846,232                   | 820,582                 |
| <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>2023</u></b>      | <b><u>2024</u></b>      | <b><u>2025</u></b>      | <b><u>2026</u></b>      | <b><u>2027</u></b>      | <b><u>2028</u></b>      |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Debt Service                     | 300,541                 | 296,269                 | 291,997                 | 287,726                 | 283,454                 | 279,182                 |
| 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, primarily through the use of Pay-Go funding to fully fund estimated project costs.

| <b><u>Fiscal Year</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>      | <b><u>2028</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> |

### **Smith Reynolds Airport**

## 2023–2028 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS FORSYTH COUNTY, NORTH CAROLINA

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. Lastly, Smith Reynolds Airport also received \$23 million from the State budget in Fiscal Year 2022.

| <u>Fiscal Year</u>        | <u>2023</u>        | <u>2024</u>        | <u>2025</u>        | <u>2026</u>        | <u>2027</u>        | <u>2028</u>        |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Debt Service              | 1,223,603          | 1,221,412          | 1,208,279          | 1,179,331          | 1,149,093          | 1,114,263          |
| Relating Operating Cost   | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            | 300,000            |
| Total General Fund Impact | <u>\$1,523,603</u> | <u>\$1,521,412</u> | <u>\$1,508,279</u> | <u>\$1,479,331</u> | <u>\$1,449,093</u> | <u>\$1,414,263</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 are anticipated to decrease after 2023 at the latest, once legacy systems are no longer operating concurrently.

| <u>Fiscal Year</u>        | <u>2023</u>      | <u>2024</u>      | <u>2025</u>      | <u>2026</u>      | <u>2027</u>      | <u>2028</u>      |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Relating Operating Cost   | 555,662          | 382,178          | 383,534          | 384,382          | 385,264          | 396,455          |
| Total General Fund Impact | <u>\$620,662</u> | <u>\$382,178</u> | <u>\$383,534</u> | <u>\$384,382</u> | <u>\$385,264</u> | <u>\$396,455</u> |

### Belews Lake Park

The County was provided the opportunity to develop a park in the northern part of Forsyth County around Belews Lake. The County has purchased land from Duke Energy for this park and has received funding through a North Carolina Land Water Fund grant and a Parks and Recreation Trust Fund grant. In addition to these funds, Pay-Go funding has been reserved for construction as well.

| <u>Fiscal Year</u>        | <u>2023</u>      | <u>2024</u>      | <u>2025</u>      | <u>2026</u>      | <u>2027</u>      | <u>2028</u>      |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Relating Operating Cost   | -                | 56,821           | 58,526           | 60,281           | 62,090           | 63,953           |
| 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

---

## **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**

Belews Lake Park  
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

---

## 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 (US 158 adjacent to old Clemmons School Building)  
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

---

Fiscal Year Ended  
June 30, 2021

| <u>Taxpayer</u>                   | <u>Type of Business</u>                         | <u>2020 Assessed<br/>Valuation</u> | <u>% of Total Assessed<br/>Valuation</u> |
|-----------------------------------|---|------------------------------------|--|
| Reynolds American, Inc.           | Tobacco, Foods, Petroleum<br>and Transportation | 1,122,428,514                      | 2.92%                                    |
| Duke Energy Corporation           | Electric Utility                                | 539,989,509                        | 1.41%                                    |
| Wells Fargo Bank NA               | Banking   | 321,796,369                        | 0.84%                                    |
| Caterpillar, Inc.                 | Manufacturer                                    | 197,177,135                        | 0.51%                                    |
| Wexford Science & Technology, LLC | Real Estate Development                         | 179,211,432                        | 0.47%                                    |
| JG Winston-Salem                  | Real Estate Management                          | 174,247,075                        | 0.45%                                    |
| Novant Health, Inc.               | Medical   | 142,033,221                        | 0.37%                                    |
| Wake Forest University Health     | Medical   | 125,170,679                        | 0.33%                                    |
| American Homes 4 Rent             | Real Estate Management                          | 114,499,395                        | 0.30%                                    |
| Truist Bank                       | Banking   | 109,984,398                        | 0.29%                                    |
|                                   |   | <b><u>3,026,537,727</u></b>        | <b><u>7.89%</u></b>                      |

# PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

---

Estimates as of June 2021

| <u>Employer</u>                                | <u>*Number of Employees</u> | <u>% of Total County Employment</u> |
|--|-----------------------------|-------------------------------------|
| Atrium Health Wake Forest Baptist <sup>a</sup> | 10,989                      | 6.2%                                |
| Novant Health                                  | 9,379                       | 5.3%                                |
| Winston-Salem/Forsyth County School System     | 7,400                       | 4.2%                                |
| Wake Forest University                         | 2,863                       | 1.6%                                |
| Reynolds American                              | 2,500                       | 1.4%                                |
| City of Winston-Salem                          | 2,453                       | 1.4%                                |
| Hanesbrands, Inc.                              | 2,400                       | 1.3%                                |
| Wells Fargo Bank                               | 1,985                       | 1.1%                                |
| Forsyth County                                 | 1,983                       | 1.1%                                |
| Truist Bank <sup>b</sup>                       | 1,500                       | 0.8%                                |
| <b>Total</b>                                   | <b><u>43,495</u></b>        | <b><u>24.4%</u></b>                 |

<sup>a</sup> Formerly Wake Forest University Baptist Medical Center

<sup>b</sup> Formerly BB&T

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**

---

| <b>Fiscal Year</b> | <b>General<br/>Obligation<br/>Bonds</b> | <b>Bonded Debt as<br/>A % of Actual<br/>Taxable Value<br/>Of Property</b> | <b>Total Bonded<br/>Debt Per Capita</b> |
|--------------------|---|---|---|
| 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                                |
| 2021               | 649,090,074                             | 1.69%   | 1,693.54                                |

## PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

**Assessed Value**  
(dollars in thousands)

| <u>Fiscal Year</u>         | (Reval)     |              | (Reval)      |              |             |             |
|----------------------------|-------------|--------------|--------------|--------------|-------------|-------------|
|                            | <u>2023</u> | <u>*2022</u> | <u>*2021</u> | <u>*2020</u> | <u>2019</u> | <u>2018</u> |
| Forsyth County             | 43,824,702  | 42,704,295   | 37,789,598   | 37,269,501   | 35,723,103  | 32,597,201  |
| City of Winston-Salem      | 26,712,828  | 26,135,483   | 23,103,469   | 22,856,096   | 21,979,576  | 21,930,222  |
| City of King               | 75,852      | 74,035       | 67,448       | 65,925       | 66,989      | 65,762      |
| Town of Bethania           | 42,924      | 42,489       | 35,666       | 34,741       | 35,179      | 33,923      |
| Town of Kernersville       | 3,546,713   | 3,411,569    | 2,977,911    | 2,932,110    | 2,788,977   | 2,764,449   |
| Town of Rural Hall         | 500,221     | 484,047      | 423,905      | 413,931      | 408,687     | 402,657     |
| High Point                 | 78,862      | 69,804       | 67,931       | 70,945       | 74,151      | 69,445      |
| Town of Walkertown         | 646,470     | 623,567      | 533,010      | 499,899      | 450,674     | 446,116     |
| Village of Clemmons        | 2,683,962   | 2,600,897    | 2,338,899    | 2,299,032    | 2,202,794   | 2,191,202   |
| Town of Lewisville         | 1,677,399   | 1,618,916    | 1,420,643    | 1,403,317    | 1,353,386   | 1,342,124   |
| Village of Tobaccoville    | 257,738     | 254,168      | 214,317      | 206,311      | 210,828     | 195,743     |
| <b>Fire Tax Districts:</b> |             |              |              |              |             |             |
| Beeson Cross Roads         | 396,078     | 382,179      | 328,245      | 317,530      | 302,092     | 302,347     |
| Beeson Cross Rds SD        | 41,114      | 40,865       | 35,199       | 34,239       | 33,037      | 32,716      |
| Belews Creek               | 440,608     | 422,867      | 371,641      | 363,353      | 347,497     | 340,801     |
| City View                  | 47,042      | 40,096       | 43,454       | 39,947       | 38,617      | 37,971      |
| Clemmons                   | 3,267,205   | 3,154,295    | 2,807,959    | 2,752,660    | 2,588,438   | 2,571,153   |
| Forest Hill                | 11,725      | 11,684       | 11,049       | 12,263       | 12,260      | 12,233      |
| Griffith                   | 275,594     | 273,203      | 231,732      | 223,265      | 211,045     | 215,029     |
| Gumtree                    | 88,353      | 86,773       | 71,613       | 70,972       | 69,487      | 68,345      |
| Horneytown                 | 252,574     | 253,274      | 215,926      | 216,042      | 210,528     | 220,428     |
| King of Forsyth County     | 727,943     | 717,341      | 780,835      | 738,263      | 731,421     | 729,565     |
| Lewisville                 | 2,198,573   | 2,132,274    | 1,904,072    | 1,864,755    | 1,804,445   | 1,776,882   |
| Mineral Springs            | 221,562     | 215,449      | 188,020      | 185,379      | 183,393     | 184,725     |
| Mineral Springs Svc. Dist. | 8,688       | 8,302        | 7,358        | 7,070        | 7,223       | 7,068       |
| Mount Tabor                | 112,756     | 109,795      | 105,413      | 104,899      | 102,485     | 102,277     |
| Old Richmond               | 557,050     | 547,938      | 472,964      | 469,915      | 456,920     | 450,633     |
| Piney Grove                | 733,628     | 714,144      | 621,505      | 610,141      | 589,986     | 589,364     |
| Salem Chapel               | 103,695     | 101,600      | 92,449       | 92,469       | 89,762      | 89,140      |
| South Fork                 | 10,163      | 9,355        | 9,865        | 9,835        | 9,578       | 9,455       |
| Suburban <sup>†</sup>      | 538,018     | 530,940      | 467,773      | 433,312      | 443,895     | 439,573     |
| Talley's Crossing          | 233,521     | 232,014      | 201,489      | 201,085      | 194,716     | 191,662     |
| Triangle                   | 146,827     | 145,958      | 126,252      | 118,836      | 113,215     | 109,906     |
| Union Cross                | 329,210     | 323,447      | 285,148      | 281,389      | 272,738     | 271,134     |
| Vienna                     | 952,363     | 910,036      | 784,930      | 772,542      | 738,569     | 729,296     |
| Walkertown                 | 464,605     | 452,829      | 392,615      | 389,545      | 377,812     | 373,829     |
| West Bend                  | 78,287      | 76,079       | 65,259       | 64,911       | 62,770      | 62,440      |
| Countywide                 | 12,745,572  | 11,858,005   | 10,617,702   | 10,092,598   | -           | -           |

\*Estimated as of 5/1

\*\*Per TR-1 previous year

<sup>†</sup>Formerly Rural Hall

## ASSESSED VALUE OF ALL TAXABLE PROPERTY

---

| FY<br>Ended<br>June 30, | (1)<br>Tax Year<br>Ended<br>Dec. 31, | Real<br>Property | Personal<br>Property | Registered<br>Vehicles | Public<br>Services | (2)<br>Total Direct<br>Tax Rate | Total          |
|-------------------------|--------------------------------------|------------------|----------------------|------------------------|--------------------|---------------------------------|----------------|
|                         | 2008                                 | 2007             | 24,382,286,380       | 3,109,875,910          | 2,543,653,630      | 608,722,150                     | 0.6660         |
| 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                                 | 25,962,868,887   | 3,060,564,808        | 3,379,328,693          | 587,034,662        | 0.7168                          | 32,989,797,050 |
| 2015                    | 2014                                 | 26,041,986,825   | 2,809,383,967        | 2,736,319,899          | 611,422,481        | 0.7168                          | 32,199,113,172 |
| 2016                    | 2015                                 | 26,239,522,214   | 3,040,006,463        | 2,885,713,744          | 660,896,757        | 0.7310                          | 32,826,139,178 |
| 2017                    | 2016                                 | 26,875,173,026   | 3,012,441,003        | 3,024,187,570          | 675,048,940        | 0.7310                          | 33,586,850,539 |
| 2018                    | 2017                                 | 28,493,555,596   | 3,409,057,936        | 3,142,046,637          | 695,663,473        | 0.7235                          | 35,740,323,642 |
| 2019                    | 2018                                 | 28,896,922,657   | 3,691,746,250        | 3,338,057,975          | 721,340,710        | 0.7235                          | 36,648,067,592 |
| 2020                    | 2019                                 | 29,439,875,290   | 3,757,915,292        | 3,406,069,908          | 754,389,347        | 0.7535                          | 37,355,249,837 |
| 2021                    | 2020                                 | 29,924,209,616   | 3,874,685,012        | 3,831,282,353          | 779,851,424        | 0.7435                          | 38,410,028,405 |
| *2022                   | 2021                                 | 34,476,776,862   | 3,927,000,161        | 3,849,810,672          | 838,198,571        | 0.6778                          | 43,091,786,266 |
| **2023                  | 2022                                 | 34,919,836,840   | 4,056,781,848        | 4,009,885,137          | 838,198,571        | 0.6778                          | 43,824,702,396 |

**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.

\*TR1 for 2021

\*\*Estimate as of 5/1/22

## PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

---

### Tax Rates per \$100

| <u>June 30,</u>                   | <u>2023</u> | <u>2022</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> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Forsyth County                    | 0.6778      | .7435       | .7535       | .7235       | .724        | .731        | .731        | .7168       | .7168       | .7168       |
| City of Winston-Salem             | 0.6124      | .6374       | .6374       | .5974       | .5974       | .585        | .565        | .540        | .530        | .530        |
| Town of Bethania                  | 0.3000      | .3000       | .300        | .300        | .300        | .300        | .300        | .300        | .300        | .300        |
| City of High Point                | 0.6475      | .6475       | .6475       | .6475       | .6475       | .6475       | .6475       | .650        | .664        | .675        |
| Town of Kernersville              | 0.5590      | .5700       | .570        | .570        | .5545       | .570        | .5425       | .5425       | .5275       | .5275       |
| Town of Rural Hall                | 0.3100      | .3100       | .310        | .310        | .310        | .310        | .310        | .300        | .280        | .280        |
| City of King                      | 0.4700      | .4220       | .422        | .422        | .422        | .422        | .422        | .422        | .422        | .422        |
| Town of Walkertown                | 0.2000      | .2000       | .200        | .200        | .200        | .200        | .200        | .200        | .200        | .200        |
| Town of Clemmons                  | 0.1500      | .1150       | .115        | .115        | .115        | .115        | .115        | .115        | .115        | .115        |
| Town of Lewisville                | 0.1770      | .1770       | .177        | .177        | .177        | .177        | .177        | .177        | .177        | .177        |
| Village of Tobaccoville           | 0.0500      | .0500       | .050        | .050        | .050        | .050        | .050        | .050        | N/A         | .050        |
| <b><i>Fire Tax Districts:</i></b> |             |             |             |             |             |             |             |             |             |             |
| Beeson Cross Rds.                 | 0.0950      | .0950       | .0950       | .0986       | .088        | .088        | .088        | .088        | .088        | .088        |
| Beeson Cross Rds. Svc. Dist.      | 0.0950      | .9500       | .9500       | .0986       | .088        | .088        | .088        | .088        | .088        | .088        |
| Belews Creek                      | 0.1100      | .1100       | .1100       | .1136       | .110        | .110        | .075        | .075        | .075        | .075        |
| City View                         | 0.1000      | .1000       | .1050       | .1086       | .105        | .105        | .090        | .080        | .080        | .080        |
| Clemmons                          | 0.0600      | .0600       | .0600       | .0636       | .060        | .060        | .060        | .050        | .050        | .050        |
| Forest Hill                       | 0.1150      | .1150       | .1150       | .1086       | .105        | .105        | .090        | .085        | .085        | .085        |
| Griffith                          | 0.0650      | .0650       | .0650       | .0586       | .055        | .055        | .055        | .055        | .055        | .055        |
| Gumtree                           | 0.1000      | .1000       | .1000       | .1036       | .100        | .100        | .100        | .100        | .100        | .100        |
| Horneytown                        | 0.1500      | .1500       | .1500       | .1336       | .110        | .110        | .110        | .110        | .110        | .110        |
| King (Forsyth County)             | 0.0838      | .0750       | .0750       | .0786       | .075        | .075        | .065        | .065        | .065        | .065        |
| Lewisville                        | 0.0800      | .0800       | .0800       | .0836       | .080        | .080        | .080        | .078        | .074        | .074        |
| Mineral Springs                   | 0.1150      | .1150       | .1150       | .1086       | .105        | .105        | .090        | .085        | .085        | .085        |
| Mineral Springs Svc. Dist.        | 0.1150      | .1150       | .1150       | .1086       | .105        | .105        | .090        | .085        | .085        | .085        |
| Mount Tabor                       | 0.0850      | .0850       | .0850       | .0786       | .075        | .075        | .750        | .075        | .075        | .075        |
| Old Richmond                      | 0.0950      | .0950       | .0950       | .0986       | .095        | .095        | .095        | .090        | .090        | .090        |
| Piney Grove                       | 0.1400      | .1400       | .1400       | .1436       | .130        | .130        | .130        | .115        | .115        | .115        |
| Rural Hall                        | 0.1050      | .1100       | .1050       | .1086       | .105        | .105        | .100        | .096        | .086        | .086        |
| Salem Chapel                      | 0.1109      | .1200       | .1200       | .1236       | .120        | .120        | .120        | .090        | .090        | .090        |
| South Fork                        | 0.0600      | .0600       | .0600       | .0636       | .060        | .060        | .060        | .050        | .050        | .050        |
| Talley's Crossing                 | 0.1000      | .1000       | .1050       | .1086       | .105        | .105        | .090        | .080        | .080        | .080        |
| Triangle                          | 0.0920      | .0920       | .0920       | .0956       | .092        | .092        | .092        | .092        | .092        | .092        |
| Union Cross                       | 0.1200      | .1200       | .1200       | .1236       | .120        | .120        | .100        | .100        | .100        | .100        |
| Vienna                            | 0.0850      | .0850       | .0850       | .0786       | .075        | .075        | .075        | .075        | .075        | .075        |
| Walkertown                        | 0.1000      | .1000       | .1000       | .1036       | .100        | .100        | .095        | .095        | .087        | .087        |
| West Bend                         | 0.0800      | .0800       | .0800       | .0836       | .080        | .080        | .080        | .078        | .074        | .074        |
| Countywide Fire                   | 0.0039      | .0073       | .0073       | -           | -           | -           | -           | -           | -           | -           |

# **PRIVILEGE LICENSES**

---

## **BEER**

|             |         |
|-------------|---------|
| OFF PREMISE | \$5.00  |
| ON PREMISE  | \$25.00 |

## **WINE**

|          |         |
|----------|---------|
| ON & OFF | \$25.00 |
|----------|---------|

## **SCHEDULE B**

LICENSE YEAR JULY 1 - JUNE 30

## DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

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| <u>Calendar Year</u> | (1)<br><u>Population</u> | (2)<br><u>Per Capita Personal Income</u> | (3)<br><u>Median Age</u> | (4)<br><u>Public School ** Enrollment</u> | (5)<br><u>Unemployment Rate</u> |
|----------------------|--------------------------|--|--------------------------|---|---------------------------------|
| <b>2009</b>          | 347,333                  | 38,443                                   | 37.1                     | 51,230                                    | 9.5%                            |
| <b>2010</b>          | 351,499                  | 39,054                                   | 37.2                     | 51,526                                    | 10.1%                           |
| <b>2011</b>          | 354,036                  | 39,200                                   | 37.2                     | 51,731                                    | 9.8%                            |
| <b>2012</b>          | 357,602                  | 40,626                                   | 37.3                     | 52,218                                    | 8.9%                            |
| <b>2013</b>          | 360,086                  | 39,914                                   | 37.5                     | 52,556                                    | 7.5%                            |
| <b>2014</b>          | 363,496                  | 42,682                                   | 37.6                     | 53,102                                    | 6.0%                            |
| <b>2015</b>          | 365,861                  | 44,365                                   | 37.7                     | 53,346                                    | 5.5%                            |
| <b>2016</b>          | 369,144                  | 44,672                                   | 38.0                     | 53,987                                    | 4.9%                            |
| <b>2017</b>          | 376,320                  | 46,283                                   | 38.0                     | 54,237                                    | 4.9%                            |
| <b>2018</b>          | 379,099                  | 48,369                                   | 38.2                     | 54,525                                    | 4.0%                            |
| <b>2019</b>          | 379,693                  | n/a                                      | n/a                      | 54,480                                    | 3.8%                            |
| <b>2020</b>          | 383,274                  | n/a                                      | n/a                      | 53,920                                    | 3.8%                            |
| <b>2021</b>          |                          |  |                          | 53,777                                    |                                 |

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) North Carolina Department of Commerce

Unemployment % is unadjusted March 2022. Personal Per Capita Income is median household income.

\*\*Public School enrollment for school year, not calendar.

# FEE SCHEDULE

This fee schedule includes Forsyth County fees for the Fiscal Year 2023, July 1, 2022 through June 30, 2023.

## SHERIFF'S OFFICE - ANIMAL SERVICES

| Fee Schedule - Item                                  | FY 2022/2023 Fee Amount |
|--|-------------------------|
| Animal Violation Penalties - 1st Offense             | \$50.00                 |
| Animal Violation Penalties - 2nd Offense             | \$75.00                 |
| Animal Violation Penalties - 3rd Offense             | \$150.00                |
| Animal Violation Penalties - 4th Offense             | \$200.00                |
| Animal Violation Penalties - 5th Offense             | \$500.00                |
| Animal Violation Penalties - Dangerous Dog Violation | \$500.00                |
| Inoculation Fees - Rabies Vaccination                | \$5.00                  |
| Shelter Adoption Fees - Large Animals                | \$25.00                 |
| Shelter Adoption Fees - Small Animals                | \$5.00                  |
| Animal Spay/Neuter Vouchers                          | \$10.00                 |

*\*An additional \$100 is levied per dog for those declared a dangerous dog by the FCSO Animal Services Division*

## SHERIFF'S OFFICE

| Fee Schedule - Item   | FY 2022/2023 Fee Amount |
|---|-------------------------|
| Concealed-Carry Weapons Permit - New Application                  | \$90.00 + Notary Fee    |
| Concealed-Carry Weapons Permit - Renewal                          | \$75.00 + Notary Fee    |
| Concealed-Carry Weapons Permit - Duplicate Permit                 | \$15.00                 |
| Notary Fee  | \$5.00                  |
| Precious Metal Permit - Dealers                                   | \$180.00                |
| Precious Metal Permit - Certificate of Compliance (Employee)      | \$10.00                 |
| Fingerprinting Fee - 2 Cards                                      | \$10.00                 |
| Fingerprinting Fee - Additional (Per Card)                        | \$5.00                  |
| Process Service/Serving Papers - (Per Person Served) In-State     | \$30.00                 |
| Process Service/Serving Papers - (Per Person Served) Out-of-State | \$55.00                 |
| Returned Check Fee/Charges  | \$25.00                 |
| Pretrial Release Service Fee                                      | \$15.00                 |
| Jail Fees - State/SMCP Inmates (Per Inmate/Day)                   | \$40.00                 |

## SHERIFF'S OFFICE (Contd.)

|   |                               |
|---|-------------------------------|
| Jail Fees - Federal Inmates (Per Inmate/Day)                  | \$70.00                       |
| Jail Fees - Other NC County Inmates (Per Inmate/Day)          | \$70.00                       |
| Vehicle Storage (Per Day)                                     | \$10.00                       |
| Routine visit to Detention Center on-site Medical Clinic      | \$20/incident*                |
| Writs of Execution/Civil Process Fees - First \$500           | 5% of first \$500 (\$25 min.) |
| Writs of Execution/Civil Process Fees - Additional over \$500 | 2.50%                         |
| Pay Phone Charges at Detention Center                         | 40% on Billable Inmate Calls  |
| Detention Center Commissary Store                             | 47.5% of Sales (Commission)   |

*\*Or maximum amount in inmate's commissary account; no fee for indigent inmates*

# FEE SCHEDULE

## Emergency Services

| Fee Schedule - Item   | FY 2022/2023 Fee Amount |
|---|-------------------------|
| Ambulance Services - Basic Life Support (Non-Emergency)   | \$325.00                |
| Ambulance Services - Basic Life Support (Emergency)   | \$532.00                |
| Ambulance Services - Advanced Life Support (with no Transport)                                  | \$266.00                |
| Ambulance Services - Advanced Life Support (Non-Emergency)                                      | \$363.00                |
| Ambulance Services - Advanced Life Support (Emergency)  | \$577.00                |
| Ambulance Services - Advanced Life Support (Comprehensive Transportation)                       | \$743.00                |
| Ambulance Services - Specialty Care Transport   | \$878.00                |
| Ambulance Services - Medic Unit Transport   | \$266.00                |
| Ambulance Services - Mileage (rate per loaded mile) inside/outside County                       | \$8.92                  |
| Fire Inspections - Permit Application Fee   | \$50.00                 |
| Fire Inspection - Annual Inspection   | -                       |
| Fire Inspection - First Reinspection for Non-Compliance (if corrections are made)               | -                       |
| Fire Inspections - First Reinspection for Non-Compliance (if no corrections made)               | \$50.00                 |
| Fire Inspections - Second and Subsequent Reinspections for Non-Compliance (no corrections made) | \$100.00                |
| Fire Inspections - Fireworks Permit   | \$50.00                 |
| Fire Inspections - Tents and Canopies Permit  | \$50.00                 |
| Fire Inspections - Tank Removal   | \$50.00                 |
| Fire Inspections - ABC Inspection   | \$50.00                 |
| Civil Penalties - Fire Protection Systems   | \$100.00                |
| Civil Penalties - Overcrowding  | \$200.00                |
| Civil Penalties - Blocked Egress/Locked or Blocked Exits  | \$200.00                |
| Civil Penalties - Chapter 10 Code Violations  | \$100.00                |
| Civil Penalties - N.C. Fire Code Violations   | \$50.00                 |
| Plan Review - Sprinkler Plans   | \$120.00                |
| Plan Review - Fire Alarm Plans  | \$120.00                |
| <b>EMERGENCY SERVICES (Contd.)</b>  |                         |
| Plan Review - Fire Extinguishing System Plans   | \$120.00                |
| Plan Review - Storage Tank Plans  | \$120.00                |
| Performance Test Only - No Plans  | \$60.00                 |
| Commercial Building Plan Review - 4,000 - 15,000 Sq. Ft.  | \$125.00                |
| Commercial Building Plan Review - 15,001 - 45,000 Sq. Ft.                                       | \$325.00                |
| Commercial Building Plan Review - 45,001 Sq. Ft. and Up   | \$800.00                |
| Commercial Building Plan Review - Condo/Multi-Family Complex (Per Phase)                        | \$500.00                |
| Commercial Building Plan Review - Cell Towers and Co-Locations (Per Unit)                       | \$65.00                 |
| Commercial Building Plan Review - Fire Review Consults (Per Inspection Item)                    | \$50.00                 |

# FEE SCHEDULE

## INTERAGENCY COMMUNICATIONS

| Fee Schedule - Item                                      | FY 2022/2023 Fee Amount |
|--|-------------------------|
| Public Safety System Fees (Per Year/Per Subscriber Unit) | \$905.00                |

## SOCIAL SERVICES

| Fee Schedule - Item   | FY 2022/2023 Fee Amount                         |
|---|---|
| NCHC Fee - Based on Income  | \$50 per child (maximum of \$100 per household) |
| HCWD Fee  | .00   |
| Child Support Application Fee   | \$10 - \$25                                     |
| DNA Paternity Testing Fees  | \$26.00   |
| Adoption Fees - Application Fee for Preplacement Assessments/Reports to the Court | \$100.00  |
| Adoption Fees - Preplacement Assessment   | \$1,500.00                                      |
| Adoption Fees - Preplacement Assessment Update                                    | \$350.00  |
| Adoption Fees - Services to Adult Adoptees (Hourly)                               | \$50.00   |
| Adoption Fees - Post Adoption Services (Hourly)                                   | \$50.00   |

## ENVIRONMENTAL ASSISTANCE & PROTECTION

| Fee Schedule - Item   | FY 2022/2023 Fee Amount             |
|---|-------------------------------------|
| Permit Application Fees - Title V - New                                     | \$9,987.00                          |
| Permit Application Fees - Title V - 2Q-0300, Minor                          | \$970.00                            |
| Permit Application Fees - Title V - Ownership                               | \$60.00                             |
| Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification  | \$15,119.00                         |
| Permit Application Fees - Title V - (PSD or NSR/NAA) - Ownership            | \$ 60.00                            |
| Permit Application Fees - Title V - (PSD and NSR/NAA) - New or Modification | \$29,407.00                         |
| Permit Application Fees - Title V - (PSD and NSR/NAA) - Ownership           | \$ 60.00                            |
| Permit Application Fees - Synthetic Minor - New or Modification             | \$400.00                            |
| Permit Application Fees - Synthetic Minor - Ownership                       | \$50.00                             |
| Permit Application Fees - Exclusionary Small - New or Modification          | \$50.00                             |
| Permit Application Fees - Exclusionary Small - Ownership                    | \$25.00                             |
| Permit Application Fees - Small - New or Modification                       | \$50.00                             |
| Permit Application Fees - Small - Ownership                                 | \$25.00                             |
| Permit Application Fees - General   | 50% of the otherwise applicable fee |
| Annual Permit Fees - Title V - Tonnage                                      | \$33.61                             |
| Annual Permit Fees - Title V - Basic  | \$7,285.00                          |
| Annual Permit Fees - Title V - Nonattainment                                | \$3,924.00                          |
| Annual Permit Fees - Synthetic Minor - Basic                                | \$1,500.00                          |
| Annual Permit Fees - Exclusionary Small - Basic                             | \$250.00                            |
| Annual Permit Fees - Small - Basic  | \$250.00                            |
| Annual Permit Fees - General  | 50% of the otherwise applicable fee |

# FEE SCHEDULE

The greater of the following not to exceed \$1,500: 1% of the contract price, or the total of \$0.10 times the SF of non-friable ACM that has or will become friable, plus \$0.20 times the SF of friable ACM

|                                     |         |
|-------------------------------------|---------|
| Asbestos Demolition/Renovation Fees |         |
| Radon Test Kits - Short Term        | \$7.00  |
| Radon Test Kits - Long Term         | \$14.00 |

## PUBLIC HEALTH

| Fee Schedule - Item                               | FY 2022/2023 Fee Amount |
|---|-------------------------|
| Vital Records - Annual Workshop for Funeral Homes | \$10.00                 |
| Medical Records - Copies 1-25 pages (Per Page)    | \$0.75                  |
| Medical Records - Copies 26-100 pages (Per Page)  | \$0.50                  |
| Medical Records - Copies 101+ pages (Per Page)    | \$0.25                  |
| Childbirth Classes (Per Class)                    | \$17.38                 |
| Clinics & Labs - Nexplanon Insertion              | \$148.00                |
| Clinics & Labs - Nexplanon Removal                | \$170.00                |
| Clinics & Labs - Nexplanon Removal-Re-Insertion   | \$182.72                |
| Clinics & Labs - Venipuncture                     | \$7.00                  |
| Clinics & Labs - Capillary - Finger/Heel          | \$10.00                 |
| Clinics & Labs - TCA Tx - Wart 1-2 Lesions (M)    | \$143.00                |
| Clinics & Labs - TCA Tx - Wart 1-2 Lesions (Fe)   | \$146.00                |
| Clinics & Labs - IUD Dev - Insertion              | \$88.00                 |
| Clinics & Labs - IUD Removal                      | \$109.00                |
| Clinics & Labs - Lipid Panel                      | \$25.00                 |
| Clinics & Labs - Hepatic Panel (Picolo)           | \$16.00                 |
| Clinics & Labs - Urine Chemstrip                  | \$7.00                  |
| Clinics & Labs - Preg. Test Urine                 | \$12.00                 |
| Clinics & Labs - Albumin                          | \$8.00                  |
| Clinics & Labs - Amylase                          | \$10.00                 |
| Clinics & Labs - Total Bilirubin                  | \$9.00                  |
| Clinics & Labs - Hemocult                         | \$6.00                  |
| Clinics & Labs - Calcium                          | \$9.00                  |
| Clinics & Labs - Total Cholestorol                | \$8.00                  |
| Clinics & Labs - Creatinine                       | \$6.00                  |
| Clinics & Labs - Glucose                          | \$11.00                 |
| Clinics & Labs - HgbA1C                           | \$12.00                 |
| Clinics & Labs - Alkaline Phosphate               | \$8.00                  |
| Clinics & Labs - Total Protein                    | \$6.00                  |
| Clinics & Labs - Thyroid Panel                    | \$26.00                 |
| Clinics & Labs - Aspartate Aminotransferase       | \$8.00                  |
| Clinics & Labs - Alanine Aminotransferase         | \$8.00                  |
| Clinics & Labs - Uric Acid                        | \$8.00                  |
| Clinics & Labs - Basic Matabolic Panel            | \$12.60                 |
| Clinics & Labs - Comprehensive Metabolic Panel    | \$12.60                 |
| Clinics & Labs - Hematocrit                       | \$4.00                  |
| Clinics & Labs - Hemptglobin                      | \$4.00                  |
| Clinics & Labs - CBC with Differential            | \$12.00                 |
| Clinics & Labs - CBC w/o Differential             | \$10.00                 |

## FEE SCHEDULE

|  |          |
|--|----------|
| Clinics & Labs - PPD Administration                                | \$24.29  |
| Clinics & Labs - TRUST - RPR                                       | \$8.00   |
| Clinics & Labs - TRUST - RPR (Quantitative)                        | \$14.00  |
| Clinics & Labs - Gram Stain  | \$8.00   |
| Clinics & Labs - Wet Mount   | \$7.00   |
| Clinics & Labs - Chlamydia-Gen-Probe-NAAT-Urogenital and/or Rectal | \$45.00  |
| Clinics & Labs - GC-Gen-Probe-NAAT-Urogenital                      | \$45.00  |
| Clinics & Labs - 1 Vaccine - IM/SQ                                 | \$45.00  |
| Clinics & Labs - Each Subsequent Vaccine - IM/SQ                   | \$20.00  |
| Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urogenital          | \$45.00  |
| Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urine               | \$45.00  |
| Clinics & Labs - Rotateq w/ Inj.                                   | \$20.00  |
| Clinics & Labs - Rotateq Only                                      | \$20.00  |
| Clinics & Labs - Meningococcal B (Adult or Child) - Bexsero        | \$183.00 |
| Clinics & Labs - Hep A - Adult                                     | \$46.69  |
| Clinics & Labs - Hep A - Ped                                       | \$32.61  |
| Clinics & Labs - Hep AB (Twinrix)                                  | \$112.94 |
| Clinics & Labs - ActHib (PRP-T)                                    | \$22.00  |
| Clinics & Labs - Gardasil 9  | \$325.46 |
| Clinics & Labs - Pneumococcal Conjugate (PCV13)                    | \$269.97 |
| Clinics & Labs - DTaP  | \$32.51  |
| Clinics & Labs - MMR   | \$93.52  |
| Clinics & Labs - IPV   | \$38.72  |
| Clinics & Labs - Td Adult  | \$40.17  |
| Clinics & Labs - Tdap  | \$42.04  |
| Clinics & Labs - Varicella   | \$164.66 |
| Clinics & Labs - Pneumonia (PPV23)                                 | \$126.10 |
| Clinics & Labs - Menomune  | \$154.00 |
| Clinics & Labs - Menactra  | \$158.00 |
| Clinics & Labs - Zostavax  | \$393.47 |
| Clinics & Labs - Hepatitis B (Heplisav-B) 2-dose series (Adult)    | \$153.61 |
| Clinics & Labs - Hep B Ped   | \$36.43  |
| Clinics & Labs - Hep B Adult                                       | \$72.00  |
| Clinics & Labs - Shingrix (Shingles) - Adult                       | \$175.91 |
| Clinics & Labs - Audiometer Hearing Screening                      | \$12.00  |
| Clinics & Labs - OAE Hearing Screening                             | \$12.00  |
| Clinics & Labs - Developmental Screening                           | \$13.00  |
| Clinics & Labs - Depression Screening                              | \$5.00   |
| Clinics & Labs - Vision Screening                                  | \$12.00  |
| Clinics & Labs - Office/Outpatient Visit - (New) Brief             | \$116.00 |
| Clinics & Labs - Office/Outpatient Visit - (New) Expanded          | \$192.00 |
| Clinics & Labs - Office/Outpatient Visit - (New) Detailed          | \$282.00 |
| Clinics & Labs - Office/Outpatient Visit - (New) Comprehensive     | \$354.00 |
| Clinics & Labs - Office/Outpatient Visit- (Est) Brief              | \$50.00  |
| Clinics & Labs - Office/Outpatient Visit- (Est) Problem            | \$83.00  |
| Clinics & Labs - Office/Outpatient Visit- (Est) Expanded           | \$114.00 |
| Clinics & Labs - Office/Outpatient Visit- (Est) Detailed           | \$177.00 |
| Clinics & Labs - Office/Outpatient Visit- (Est) Comprehensive      | \$264.00 |
| Clinics & Labs - INIT PM E/M (New) Pat (Inf) Age 0-1               | \$131.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 1-4                     | \$131.00 |

# FEE SCHEDULE

|   |          |
|---|----------|
| Clinics & Labs - INIT PM E/M (New) Pat Age 5-11 (FP)        | \$223.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 5-11 (EP)        | \$131.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 12-17 (FP)       | \$245.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 12-17 (EP)       | \$131.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 18-39 (FP)       | \$242.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 18-39 (EP)       | \$131.00 |
| Clinics & Labs - INIT PM E/M (New) Pat Age 40-64            | \$289.00 |
| Clinics & Labs - PER PM REEVAL (Est) Pat (Inf) Age 0-1      | \$131.00 |
| Clinics & Labs - PREV VISIT Est Age 1-4                     | \$131.00 |
| Clinics & Labs - PREV VISIT Est Age 5-11 (FP)               | \$212.00 |
| Clinics & Labs - PREV VISIT Est Age 5-11 (EP)               | \$131.00 |
| Clinics & Labs - PREV VISIT Est Age 12-17 (FP)              | \$212.00 |
| Clinics & Labs - PREV VISIT Est Age 12-17 (EP)              | \$131.00 |
| Clinics & Labs - PREV VISIT Est Age 18-39 (FP)              | \$206.00 |
| Clinics & Labs - PREV VISIT Est Age 18-39 (EP)              | \$131.00 |
| Clinics & Labs - PREV VISIT Est Age 40-64 (FP)              | \$229.00 |
| Clinics & Labs - Smoking/Tobacco Cessation                  | \$17.00  |
| Clinics & Labs - Substance Abuse Scrn. 15 Min. Intervention | \$45.00  |
| Clinics & Labs - M-Chat                                     | \$-      |
| Clinics & Labs - Rapid HIV - Oraquick                       | \$28.00  |
| Clinics & Labs - Rapid HIV - Alere                          | \$18.00  |
| Clinics & Labs - Depo-Provera (150mg)                       | \$25.81  |
| Clinics & Labs - IUD Device - Paragard                      | \$247.83 |
| Clinics & Labs - IUD Device - Kyleena                       | \$250.00 |
| Clinics & Labs - IUD Device - Mirena                        | \$250.00 |
| Clinics & Labs - IUD Device - Liletta                       | \$50.00  |
| Clinics & Labs - Nexplanon Device                           | \$364.00 |
| Clinics & Labs - Nuva-Ring (3 Mth)                          | \$14.20  |
| Clinics & Labs - Contraceptive Patch (1 Mth)                | \$42.60  |
| Clinics & Labs - Birth Control Pills (per Pack)             | \$3.64   |
| Clinics & Labs - Male Condoms                               | \$0.09   |
| Clinics & Labs - PPD Reading Placed Elsewhere               | \$10.00  |
| Clinics & Labs - Pill Replacement (Per Pack)                | \$5.00   |
| Clinics & Labs - ERRN STD Screening (Per 15 Min.)           | \$27.00  |
| Clinics & Labs - TB Nurse Visit (Per 15 Min.)               | \$27.00  |
| Vital Records - Annual Workshop for Funeral Homes           | \$10.00  |
| Medical Records - Copies 1-25 pages (Per Page)              | \$0.75   |
| Medical Records - Copies 26-100 pages (Per Page)            | \$0.50   |
| Medical Records - Copies 101+ pages (Per Page)              | \$0.25   |

## ENVIRONMENTAL HEALTH

| Fee Schedule - Item                           | FY 2022/2023 Fee Amount |
|---|-------------------------|
| Soil Site Application - 3-6 BR Home (Per Lot) | \$215.00                |
| SS1 480-1500 GPD (Business or Church)         | \$454.00                |
| SS2 1500-3000 GPD                             | \$687.00                |
| SS3 >3000 GPD                                 | \$2,422.00              |
| REV Revisit                                   | \$59.00                 |
| RED Redraw IP/CA                              | \$40.00                 |

## FEE SCHEDULE

|  |   |
|--|---|
| LLP LLP System   | \$336.00  |
| TPN T & J Panel New  | \$324.00  |
| CGN Conventional or Alter., Gravity, new   | \$246.00  |
| CGR Conv. or Alter., Grav., T&J Panel Rpr  | \$215.00  |
| PMP Any Pump installation (new only)   | \$66.00   |
| MHP Mobile Home Conn. In Existing Park   | \$123.00  |
| HDR Health Dept. Release   | \$59.00   |
| WCP Water Supply Well Const. NFHC Permit   | \$370.00  |
| DCP Drinking Water Well Const. Permit  | \$454.00  |
| WAB Well Abandonment   | \$163.00  |
| WSB Water Sample, Bacteria   | \$48.00   |
| WSF Water Sample Fluoride  | \$50.00   |
| WSI Water Sample Inorganic   | \$94.00   |
| WSN Water Sample Nitrate/Nitrite   | \$50.00   |
| WSP Water Sample Pesticide   | \$112.00  |
| WSL Water Sample Petroleum   | \$112.00  |
| WSO Water Sample Organic (VOA)   | \$112.00  |
| WSU Water Sample Uranium (plus three metals)   | \$95.00   |
| WIB Water Sample Iron Reducing Bacteria  | \$80.00   |
| WSR Water Sample Sulfate Reducing Bacteria   | \$89.00   |
| WIN Water Supply Inorganic and Nitrate   | \$100.00  |
| SAF Swimming Pool Annual Fee   | \$137.00  |
| SSP Secondary Pool at Same Site  | \$34.00   |
| SPR Swimming Pool Plan Review  | \$250.00  |
| SPRF Swimming Pool Revisit Fee   | \$59.00   |
| FSR Food Service Plan Review   | \$250.00  |
| FRP Foodservice Remodel, Plan Review   | \$130.00  |
| TAP Tattoo Artist Annual Permit Fee  | \$130.00  |
| *TEW Tattoo/Permanent Makeup Artist Educational Workshop Fee Up to 4 Students  | \$130.00  |
| *TES Tattoo/Permanent Makeup Artist Educational Workshop Fee For Each Enrolled Artist beyond 4   | \$33.00   |
| SAP Seafood Mkt Annual Permit Fee  | \$-   |
| TFE Temporary Food Establishment Fee   | \$75.00   |
| <p>* A Tattoo/Permanent Makeup Artist Educational Workshop is a course of instruction for tattoo/permanent makeup artists which will last no longer than 5 days at one location and for which no fee is charged to apply a tattoo or permanent makeup to a patron, model or customer. The base fee shall be \$100 for the instructor and up to 4 students. The permit fee for each additional student and/or instructor beyond the first 4 artists will be \$26.00 each.</p> |   |
| LDS Dust Sample (Each) 24 Hour Turn Around   | \$-   |
|  | \$126 - (instructor +4 students);<br>\$26.00 each for each additional student and/or instructor |

# FEE SCHEDULE

|  |         |
|--|---------|
| LSS Soil Sample (Each) 24 Hour Turn Around | \$11.00 |
|--|---------|

|   |         |
|---|---------|
| LPS Paint Chip Sample (Each) 24 Hour Turn Around      | \$9.00  |
| LWS Lead in Drinking Water (Each) 96 Hour Turn Around | \$33.00 |
| LWS Lead in Drinking Water (Each) 48 Hour Turn Around | \$45.00 |
| LWS Lead in Drinking Water (Each) 24 Hour Turn Around | \$77.00 |

## CLEVELAND AVENUE DENTAL CLINIC

| <b>Fee Schedule - Item</b>                                  | <b>FY 2021/2022 Fee Amount</b> |
|---|--------------------------------|
| Periodic oral evaluation - established patient              | \$45.00                        |
| Limited oral evaluation - problem focused                   | \$65.00                        |
| Comp oral evaluation for a patient under three years of age | \$60.00                        |
| Comprehensive oral eval. - new/established patient          | \$75.00                        |
| FMX   | \$120.00                       |
| First PA  | \$25.00                        |
| Additional PA   | \$20.00                        |
| Occlusal Film   | \$30.00                        |
| Single Bitewing   | \$20.00                        |
| Bitewing - 2 films  | \$30.00                        |
| Bitewing - 3 films  | \$45.00                        |
| Bitewing - 4 films  | \$55.00                        |
| Film/Panoramic  | \$100.00                       |
| Prophylaxis - Adult   | \$65.00                        |
| Prophylaxis - Child   | \$50.00                        |
| Fluoride Topical - Adult                                    | \$25.00                        |
| Fluoride Topical - Child                                    | \$25.00                        |
| Sealant per Tooth   | \$50.00                        |
| Space Maintainer - Fixed - Unilateral                       | \$320.00                       |
| Space Maintainer - Fixed - Bilateral                        | \$450.00                       |
| Space Maintainer - Replacement                              | \$55.00                        |
| Amalgam - 1 surface   | \$110.00                       |
| Amalgam - 2 surfaces  | \$140.00                       |
| Amalgam - 3 surfaces  | \$160.00                       |
| Amalgam - 4 surfaces  | \$180.00                       |
| Resin-based Composite - Anterior - 1 surface                | \$110.00                       |
| Resin-based Composite - Anterior - 2 surfaces               | \$140.00                       |
| Resin-based Composite - Anterior - 3 surfaces               | \$165.00                       |
| Resin-based Composite - Anterior - 4 surfaces               | \$205.00                       |
| Resin-based Composite - Posterior - 1 surface               | \$135.00                       |

## FEE SCHEDULE

|  |            |
|--|------------|
| Resin-based Composite - Posterior - 2 surfaces               | \$200.00   |
| Resin-based Composite - Posterior - 3 surfaces               | \$245.00   |
| Resin-based Composite - Posterior - 4 surfaces               | \$290.00   |
| PFM Crown  | \$800.00   |
| Gold Crown (Cast)  | \$800.00   |
| Recement Crown   | \$75.00    |
| SSC - Primary - under 21                                     | \$170.00   |
| SSC - Permanent - under 21                                   | \$45.00    |
| Sedative Filling   | \$50.00    |
| Core Buildup with pin  | \$170.00   |
| Pin Retention per Tooth                                      | \$45.00    |
| Pulp Cap - direct  | \$50.00    |
| Pulpotomy  | \$135.00   |
| Pulpal Therapy-Anterior                                      | \$240.00   |
| Pulpal Therapy-Posterior                                     | \$300.00   |
| RCT-Anterior   | \$520.00   |
| RTC-Bicuspid   | \$620.00   |
| RCT-Molar  | \$800.00   |
| Periodontal scaling & root planing - 4+ teeth per quadrant   | \$170.00   |
| Periodontal scaling & root planing - 1- 3 teeth per quadrant | \$110.00   |
| Full Mouth Debridement                                       | \$115.00   |
| Denture-Upper  | \$980.00   |
| Denture-Lower  | \$980.00   |
| Upper Resin Partial  | \$725.00   |
| Upper Resin Partial  | \$725.00   |
| Upper Metal Partial  | \$1,008.00 |
| Lower Metal Partial  | \$1,008.00 |
| Upper Flexible Valplast Partial                              | \$646.00   |
| Lower Flexible Valplast Partial                              | \$646.00   |
| Replace tooth (denture)                                      | \$95.00    |
| Repair Resin Denture   | \$120.00   |
| Repair Cast Framework  | \$132.00   |
| Repair/Replace broken clasp                                  | \$185.00   |
| Replace Broken Tooth   | \$101.00   |
| Add tooth to partial   | \$150.00   |
| Add clasp to partial   | \$155.00   |
| Upper Reline-Office  | \$175.00   |
| Lower Reline-Office  | \$175.00   |
| Upper Denture Reline-Lab                                     | \$300.00   |
| Lower Denture Reline-Lab                                     | \$300.00   |
| Upper Partial Reline-lab                                     | \$275.00   |
| Lower Partial Reline-Lab                                     | \$275.00   |
| Upper Flipper  | \$400.00   |
| Lower Flipper  | \$400.00   |
| Tissue Conditioning-Max                                      | \$100.00   |

## FEE SCHEDULE

|                            |          |
|----------------------------|----------|
| Tissue Conditioning-mand   | \$100.00 |
| Extraction coronal remnant | \$120.00 |
| Extraction-simple          | \$130.00 |
| Extraction-Surgical        | \$200.00 |
| Extraction-Impacted        | \$240.00 |
| Emergency Palliative Tx    | \$75.00  |
| Nitrous                    | \$75.00  |
| Occlusal Guard             | \$360.00 |
| Night Guard                | \$200.00 |

\$3 Medicaid co-pay Adults ≥  
21

## COMMUNITY PARKS

| Fee Schedule - Item   | FY 2021/2022 Fee Amount |
|---|-------------------------|
| C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday       | \$85.00                 |
| C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday         | \$100.00                |
| Horizons Park - Softball Field (Hourly)                           | \$20.00                 |
| Horizons Park - Picnic Shelter (Daily) Monday - Thursday          | \$85.00                 |
| Horizons Park - Picnic Shelter (Daily) Friday - Sunday            | \$100.00                |
| Joanie Moser Park - Picnic Shelter (Daily) Monday - Thursday      | \$85.00                 |
| Joanie Moser Park - Picnic Shelter (Daily) Friday - Sunday        | \$100.00                |
| Joanie Moser Park - Softball Field (Hourly)                       | \$20.00                 |
| Joanie Moser Park - Tennis Courts (Hourly)                        | \$2.00                  |
| Joanie Moser Park - Tennis Courts Lessons/Teams (Hourly)          | \$5.00                  |
| Kernersville Lake Park - Picnic Shelter (Daily) Monday - Thursday | \$85.00                 |
| Kernersville Lake Park - Picnic Shelter (Daily) Friday - Sunday   | \$100.00                |
| Kernersville Lake Park - Paddle Boats (30 Minutes)                | \$5.00                  |
| Kernersville Lake Park - Row Boats (3 Hours)                      | \$3.00                  |
| Triad Park - Walks/5k's {750 or less}                             | \$800.00                |
| Triad Park - Walks/5k's {750 or less} + amphitheater              | \$1,600.00              |
| Triad Park - Walks/5k's {750 - 1,500} amphitheater included       | \$2,000.00              |
| Triad Park - Concerts {1,500 or less}                             | \$2,000.00              |
| Triad Park - Concerts {1,500 or more}                             | \$4,000.00              |
| Triad Park - Cross Country (Per Participant)                      | \$3.00                  |
| Triad Park - Shelter #1 (Daily) Monday- Thursday                  | \$135.00                |
| Triad Park - Shelter #1 (Daily) Friday - Sunday                   | \$180.00                |
| Triad Park - Shelter #4 (Daily) Monday - Thursday                 | \$105.00                |
| Triad Park - Shelter #4 (Daily) Friday - Sunday                   | \$120.00                |
| Triad Park - Shelter #6 (Daily) Monday - Thursday                 | \$135.00                |
| Triad Park - Shelter #6 (Daily) Friday - Sunday                   | \$180.00                |
| Triad Park - Shelter #7 (Daily) Monday - Thursday                 | \$135.00                |
| Triad Park - Shelter #7 (Daily) Friday - Sunday                   | \$180.00                |
| Triad Park - Soccer Field (Hourly)                                | \$20.00                 |

## FEE SCHEDULE

|  |            |
|--|------------|
| Triad Park - Softball Field (Hourly)                                 | \$20.00    |
| Triad Park - Vendor Area 1 (Daily)                                   | \$100.00   |
| Triad Park - Vendor Area 7 (Daily)                                   | \$100.00   |
| Triad Park - Volley Ball Courts (Hourly)                             | \$4.00     |
| Triad Park - Woodland Hall (10 Hours) Monday -Thursday               | \$900.00   |
| Triad Park - Woodland Hall (10 Hours) Friday - Sunday                | \$1,200.00 |
| Triad Park - Woodland Hall (Extra Hour)                              | \$100.00   |
| Triad Park - Gazebo  | \$45.00    |
| Union Cross Park - Picnic Shelter (Daily) Monday - Thursday          | \$85.00    |
| Union Cross Park - Picnic Shelter (Daily) Friday - Sunday            | \$100.00   |
| Union Cross Park - Tennis Courts (Hourly)                            | \$2.00     |
| Union Cross Park - Tennis Courts (Hourly) Lessons or Teams           | \$5.00     |
| Union Cross Park - Softball Field (Hourly)                           | \$20.00    |
| Union Cross Park - Softball Field (Hourly) w/ Lights and Bases       | \$25.00    |
| Union Cross Park - Scoreboard (Daily/per Field)                      | \$5.00     |
| Union Cross Park - Concession Building (Hourly)                      | \$10.00    |
| Walkertown Community Park - Picnic Shelter (Daily) Monday - Thursday | \$85.00    |
| Walkertown Community Park - Picnic Shelter (Daily) Friday - Sunday   | \$100.00   |
| Walkertown Community Park - Tennis Courts (Hourly)                   | \$2.00     |
| Walkertown Community Park - Tennis Courts (Hourly) Lessons or Teams  | \$5.00     |
| Walkertown Community Park - Softball Field (Hourly)                  | \$20.00    |
| Walkertown Community Park - Soccer Field (Hourly)                    | \$20.00    |
| C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday          | \$85.00    |
| C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday            | \$100.00   |

### TANGLEWOOD PARK

| Fee Schedule - Item                         | FY 2021/2022 Fee Amount |
|---|-------------------------|
| Vehicle Entrance Fees - Per Vehicle/Trailer | \$2.00                  |
| Vehicle Entrance Fees - Per Bus             | \$8.00                  |
| Vehicle Entrance Fees - Annual Vehicle Pass | \$25.00                 |
| Vehicle Entrance Fees - Annual Bus Pass     | \$50.00                 |
| Facility Rentals - Shelter #1 - Weekday     | \$200.00                |
| Facility Rentals - Shelter #1 - Weekend     | \$250.00                |
| Facility Rentals - Shelter #2 - Weekday     | \$200.00                |
| Facility Rentals - Shelter #2 - Weekend     | \$250.00                |
| Facility Rentals - Shelter #3 - Weekday     | \$200.00                |
| Facility Rentals - Shelter #3 - Weekend     | \$250.00                |
| Facility Rentals - Shelter #4 - Weekday     | \$225.00                |
| Facility Rentals - Shelter #4 - Weekend     | \$300.00                |
| Facility Rentals - Family Shelter           | \$150.00                |
| Facility Rentals - Chapel - Weekday         | \$200.00                |
| Facility Rentals - Chapel - Weekend         | \$275.00                |
| Facility Rentals - Arbor                    | \$450.00                |
| Facility Rentals - Barn - Weekday           | \$1,000.00              |

## FEE SCHEDULE

|   |                    |
|---|--------------------|
| Facility Rentals - Barn - Weekend   | \$1,400.00         |
| Facility Rentals - Walnut Hall - Weekday                                  | \$350.00           |
| Facility Rentals - Walnut Hall - Weekend                                  | \$500.00           |
| Facility Rentals - Clubhouse Ballroom                                     | \$600.00           |
| Facility Rentals - Full Manor House*                                      | \$650.00           |
| Facility Rentals - Manor House Trophy Room with Library and Front Veranda | \$350.00           |
| Facility Rentals - Manor House Rock Fireplace Room and 20's Room          | \$300.00           |
| Facility Rental - Full Manor House {Public Spaces}                        | \$600.00           |
| Facility Rentals - Grill Room   | \$125.00           |
| Facility Rentals - Concert Shell Area                                     | For Special Events |
| Facility Rentals - The Arbor  | \$450.00           |
| Wedding Packages - Barn, Manor House, Arbor*                              | \$6,000.00         |
| Wedding Packages - Manor House and Arbor*                                 | \$4,500.00         |
| Accommodations - Manor House Double Room (Nightly)                        | \$95.00            |
| Accommodations - Manor House Standard Room (Nightly)                      | \$125.00           |
| Accommodations - Manor House Master Room (Nightly)                        | \$150.00           |
| Accommodations - Cottage # 1, 3, and 4 (Weekly)                           | \$600.00           |
| Accommodations - Cottage # 1, 3, and 4 (Nightly) Two-night minimum        | \$150.00           |
| Accommodations - Cottage # 2 (Weekly)                                     | \$900.00           |
| Accommodations - Cottage # 2 (Nightly) Two-night minimum                  | \$200.00           |
| Accommodations - Lodge Apartment (Weekly)                                 | \$800.00           |
| Accommodations - Lodge Apartment (Nightly) Two night minimum              | \$175.00           |
| Accommodations - Guest House (Weekly)                                     | \$1,200.00         |
| Accommodations - Guest House (Nightly) Two night minimum                  | \$275.00           |
| RV Campground - Nightly Rate (6 maximum people per site/per night)        | \$38.00            |
| RV Campground - Dumping Fee (Non-Campers)                                 | \$15.00            |
| RV Campground - Shelter   | \$75.00            |
| Tennis - Hard Courts (Hourly)   | \$4.00             |
| Tennis - Clay Courts (Hourly)   | \$8.00             |
| Stables - Guided Trail Rides - Horse (Hourly)                             | \$35.00            |
| Stables - Ponyrides (Hourly)  | \$50.00            |
| Stables - Hayrides without Entertainment                                  | \$135.00           |
| Stables - Hayrides with Entertainment                                     | \$210.00           |
| Stables - Pumpkin Pick Hayrides   | \$200.00           |
| Stables - Carriage Rides (90 Minutes)                                     | \$350.00           |
| Stables - Carriage Rides (Each Additional Hour)                           | \$100.00           |
| Mallard Lake - Paddle Boats (Half-Hour)                                   | \$5.00             |
| Mallard Lake - Fishing Pass (Daily)                                       | \$1.50             |
| Mallard Lake - Fishing Pass (Annual)                                      | \$30.00            |
| Aquatic Center - Senior Citizens (55 +) - Daily Pass                      | \$6.00             |
| Aquatic Center - Children (3-5 yrs.) - Daily Pass                         | \$6.00             |
| Aquatic Center - Children (2 and under) - Daily Pass                      | Free               |
| Aquatic Center - All Others - Daily Pass                                  | \$7.00             |
| Aquatic Center - Family Season Pass (Up to 5 family members & Gate Pass)  | \$400.00           |
| Aquatic Center - Family Season Pass (Up to 2 family members & Gate Pass)  | \$225.00           |

# FEE SCHEDULE

|   |            |
|---|------------|
| Aquatic Center - Individual Season Pass                                       | \$150.00   |
| Aquatic Center - Seniors (55+) - Season Pass                                  | \$100.00   |
| Aquatic Center - Children (3-5 yrs.) - Season Pass                            | \$100.00   |
| Golf Green and Cart Fees - Championship Course - Per Player                   | \$49.00    |
| Golf Green and Cart Fees - Championship Course - Per Player                   | \$59.00    |
| Golf Green and Cart Fees - Championship Course - Seniors (55 +)               | \$34.00    |
| Golf Green and Cart Fees - Championship Course - Seniors Walking              | \$21.00    |
| Golf Green and Cart Fees - Championship Course - Juniors (17 & under) Walking | \$21.00    |
| Golf Green and Cart Fees - Championship Course - Twilight Rates (Per Player)  | \$34.00    |
| Golf Green and Cart Fees - Reynolds Course - Per Player                       | \$29.00    |
| Golf Green and Cart Fees - Reynolds Course - Per Player                       | \$35.00    |
| Golf Green and Cart Fees - Reynolds Course - Seniors (55 +)                   | \$24.00    |
| Golf Green and Cart Fees - Reynolds Course - Seniors Walking                  | \$13.00    |
| Golf Green and Cart Fees - Reynolds Course - Juniors (17 & under) Walking     | \$13.00    |
| Golf Green and Cart Fees - Reynolds Course - Twilight Rates (Per Player)      | \$24.00    |
| Golf - Annual Membership - Individual Senior - Both Courses (Monday-Friday)   | \$1,225.00 |
| Golf - Annual Membership - Individual Senior - Reynolds (Monday-Friday)       | \$565.00   |
| Golf - Annual Membership - Individual   | \$1,775.00 |
| Golf - Annual Membership - Family   | \$2,600.00 |
| Golf - Annual Membership - Two-Family Members                                 | \$2,300.00 |
| Golf - Annual Membership - Juniors - Championship, Reynolds, and Par 3        | \$1,225.00 |
| Golf - Annual Membership - Juniors - Reynolds and Par 3                       | \$565.00   |
| Golf - ADD-Vantage Membership - Individual                                    | \$3,475.00 |
| Golf - ADD-Vantage Membership - Family  | \$4,075.00 |
| Golf - ADD-Vantage Membership - Senior (55 +)                                 | \$3,050.00 |
| Golf - ADD-Vantage Membership - Senior Family (55 +)                          | \$3,675.00 |
| Golf - Par 3 - Individual Player (Monday-Friday)                              | \$10.00    |
| Golf - Par 3 - Individual Senior (Monday-Friday)                              | \$7.00     |
| Golf - Par 3 - Individual Children - 12 & under (Monday-Friday)               | \$7.00     |
| Golf - Par 3 - Weekend (Per Player)   | \$11.00    |
| Golf - Par 3/Driving Range - Club Rental                                      | \$1.00     |
| Golf - Driving Range - Basket of Range Balls (Small)                          | \$4.00     |
| Golf - Driving Range - Basket of Range Balls (Medium)                         | \$7.00     |

## LIBRARY

### Fee Schedule - Item

### FY 2021/2022 Fee Amount

|   |                                 |
|---|---------------------------------|
| Library Cards - Non-Residents (Annual Fee)              | \$25.00                         |
| Late Charges - Videos/DVDs (Per Day)                    | \$2.00                          |
| Late Charges - Videos/DVDs (Maximum fine per item)      | \$20.00                         |
| Late Charges - eBook Readers (Per Day)                  | \$5.00                          |
| Late Charges - eBook Readers (Maximum fine per item)    | \$250.00                        |
| Late Charges - Interlibrary Loans                       | Assessed by lending institution |
| Library Card Replacement* - First Replacement           | \$1.00                          |
| Library Card Replacement* - Each Subsequent Replacement | \$5.00                          |

# FEE SCHEDULE

## SMITH REYNOLDS AIRPORT

| Fee Schedule - Item  | FY 2021/2022 Fee Amount            |
|--|------------------------------------|
| <b>Fuel Flowage Fees</b>   |                                    |
| Fuel Flowage Fee - Per Gallon  | \$0.10                             |
| <b>Aircraft Landing Fees</b>   |                                    |
| Aircraft Landing Fees - Commercial Landing Fee per 1,000 pounds  | \$1.00                             |
| Aircraft Landing Fees - Non-Commercial Landing Fee per 1,000 pounds  | \$1.00                             |
| Aircraft Landing Fees - Acting on behalf of the military under the jurisdictional control of the armed forces of the United States or the National Guard | Exempt                             |
| <b>Tiedown Rates and Transient Aircraft Parking Apron</b>  |                                    |
| General Aviation Ramp - All Classes of Aircraft (per space) Day  | \$10.00                            |
| General Aviation Ramp - All Classes of Aircraft (per space) Month  | \$40.00                            |
| Air Carrier Ramp - Class 1 (Per Day) - Wingspan less than 40 feet  | \$10.00                            |
| Air Carrier Ramp - Class 2 (Per Day) - Wingspan between 40 and 90 feet   | \$25.00                            |
| Air Carrier Ramp - Class 3 (Per Day) - Wingspan between 90 and 130 feet  | \$50.00                            |
| Air Carrier Ramp - Class 4 (Per Day) - Wingspan over 130 feet  | \$125.00                           |
| Blimp Storage and Operations (Per Day)   | \$150.00                           |
| <b>Hangar Rates</b>  |                                    |
| Airport Owned Small T-Hangars (Per Month)  | \$240.00                           |
| Airport Owned Large T-Hangars (Per Month)  | \$340.00                           |
| North Liberty Hangar Rent (Annual)   | Area Factor                        |
| North Liberty Shop Space Rent (Annual)   | Area Factor                        |
| North Liberty Hangar Transient Day Rates   | FBO                                |
| <b>Land Rents</b>  |                                    |
| Non-Aviation Landside Rent   | appraised value of land per annum* |
| Airside Unimproved (Raw Ground) - per SF/year  | \$0.28                             |
| Airside Improved - (Ramp) - per SF/year  | \$0.35                             |
| <b>Office Rent</b>   |                                    |
| Terminal Building  | \$10/SF/Year                       |
| North Liberty Facility*  | \$7.50/SF/Year                     |
| <b>Aeronautical Commercial Uses/Activities</b>   |                                    |
| Daily Permit - Each  | \$100.00                           |
| Daily Permit - Each Additional Consecutive Day   | \$50.00                            |
| Annual Self-Fueling Operations Permit - Mogas  | \$100 + Current fuel flowage fee   |
| Annual Self-Fueling Operations Permit - Jet A and Avgas  | \$500 + Current fuel flowage fee   |
| Current Fuel Flowage Fee (Per Gallon)  | \$0.10                             |
| <b>Non-Aeronautical Commercial Uses/Activities</b>   |                                    |
| Daily Permit - Each  | \$125.00                           |
| Daily Permit - Each Additional Consecutive Day   | \$50.00                            |
| Monthly Permit   | \$1,000.00                         |
| Annual Permit  | \$2,500.00                         |

# FEE SCHEDULE

## Commercial Film/Photography Permits

|  |            |
|--|------------|
| Feature Movie Filming (Per Day)            | \$1,200.00 |
| Television or Commercial Filming (Per Day) | \$1,200.00 |
| Video Filming (Per Day)                    | \$600.00   |
| Commercial Photography (Per Day)           | \$600.00   |

## Special Use (Non-Commercial) Activity Permit

|   |            |
|---|------------|
| Daily Fee - Each                            | \$125.00   |
| Daily Fee - Each Additional Consecutive Day | \$50.00    |
| Annual Fee                                  | \$2,500.00 |

## Miscellaneous Fees

|   |   |
|---|---|
| Use of Airport for Promotion of Aviation/Non-Profit/Community one-time Activity | May request a waiver of fees to be approved at the discretion of the Airport Director |
| Copies of Documents (Per Page)  | \$0.03  |
| Added to amount owed for checks returned due to insufficient funds              | Set by State  |

## SMITH REYNOLDS AIRPORT (contd.)

| Fee Schedule - Item                              | FY 2021/2022 Fee Amount |
|--|-------------------------|
| Security Gate Card - First Issue (Each)          | \$10.00                 |
| Security Gate Card - Each Subsequent Replacement | \$10.00                 |
| Aircraft Repair Work Areas (4 Hour Block)        | \$5.00                  |
| Departure Lounge Fee* - (Day)                    | \$125.00                |
| Departure Lounge Fee* - (Hour)                   | \$25.00                 |
| Office Space/Small Conference Room* - (Day)      | \$25.00                 |

## MapForsyth

| Fee Schedule - Item                           | FY 2021/2022 Fee Amount |
|---|-------------------------|
| Printed Maps - 8.5" x 11"                     | \$0.10                  |
| Printed Maps - 11" x 17"                      | \$0.25                  |
| Printed Maps - 18" x 24"                      | \$10.00                 |
| Printed Maps - 24" x 36"                      | \$20.00                 |
| Printed Maps - 34" x 44"                      | \$30.00                 |
| Digital Maps - 8.5" x 11" (Web or Pdf)        | -                       |
| Digital Maps - 11" x 17" (Web or Pdf)         | -                       |
| Digital Maps - 18" x 24" (Web or Pdf)         | -                       |
| Digital Maps - 24" x 36" (Web or Pdf)         | -                       |
| Digital Maps - 34" x 44" (Web or Pdf)         | -                       |
| Reports - Buffer Reports (Per Page)           | \$1.00                  |
| Reports - Address Mailing Labels (Per Page)   | \$1.00                  |
| Reports - Community Analyst Report (Per Page) | \$1.00                  |
| GIS Data - Raster (Already Created)           | Free Download           |
| GIS Data - Vector (Already Created)           | Free Download           |
| GIS Data - Raster Creation                    | Varies by Project       |
| GIS Data - Vector Creation                    | Varies by Project       |
| Special Projects                              | Varies by Project       |

# FEE SCHEDULE

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|                     |                |
|---------------------|----------------|
| Returned Check Fee  | \$25.00        |
| Shipping & Handling | Actual Charges |

## GENERAL SERVICES

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| Fee Schedule - Item                           | FY 2021/2022 Fee Amount |
|---|-------------------------|
| Hall of Justice ID Badges - First Issue       | \$10.00                 |
| Hall of Justice ID Badges - Bi-Annual Renewal | \$10.00                 |
| Hall of Justice ID Badges - Replacement       | \$10.00                 |

## TAX

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| Fee Schedule - Item   | FY 2021/2022 Fee Amount |
|---|-------------------------|
| 1/2 Map   | \$2.00                  |
| Full Map  | \$3.00                  |
| Property Cards  | \$0.50                  |
| Beverage License Application Fee - New Business - On-Premises Beer  | \$25.00                 |
| Beverage License Application Fee - New Business - Off-Premises Beer | \$5.00                  |
| Beverage License Application Fee - New Business - On-Premises Wine  | \$25.00                 |
| Beverage License Application Fee - New Business - Off-Premises Beer | \$25.00                 |

## BOARD OF ELECTIONS

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| Fee Schedule - Item                             | FY 2021/2022 Fee Amount      |
|---|------------------------------|
| Printed Maps (color or b/w) - 8.5" x 11"        | \$0.10                       |
| Printed Maps (color or b/w) - 11" x 17"         | \$0.25                       |
| Printed Maps (color or b/w) - 18" x 24"         | \$10.00                      |
| Printed Maps (color or b/w) - 24" x 36"         | \$20.00                      |
| Printed Maps (color or b/w) - 34" x 44"         | \$30.00                      |
| Digital Maps (Pdf) - all sizes                  | -                            |
| Statistics & Data - Printed Lists (100 Pages +) | \$25.00                      |
| CD - Media Format                               | \$25 + \$1.50 for Cost of CD |
| Statistics & Data - CD (In-Person Pick Up)      | \$25.00                      |
| Statistics & Data - CD (Mailed)                 | \$30.00                      |
| Statistics & Data - E-mail                      | -                            |
| Statistics & Data - Copies (One-sided Sheet)*   | \$0.10                       |

\* First 10 pages are free; not for recurring visits

## REGISTER OF DEEDS

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| Fee Schedule - Item                               | FY 2021/2022 Fee Amount |
|---|-------------------------|
| <b>Real Estate Instruments</b>                    |                         |
| Deeds of Trust & Mortgages - First 35 Pages       | \$64.00                 |
| Deeds of Trust & Mortgages - Each Subsequent Page | \$4.00                  |

# FEE SCHEDULE

|   |                                |
|---|--------------------------------|
| Standard Document - First 15 Pages            | \$26.00                        |
| Standard Document - Each Subsequent Page      | \$4.00                         |
| Plats - Per Sheet                             | \$21.00                        |
| Non-Standard Document                         | \$25.00                        |
| Satisfaction Instruments                      | -                              |
| Multiple Instruments as One (Each)            | \$10 + Recording Fee           |
| Certified Copy - First Page                   | \$5.00                         |
| Certified Copy - Each Subsequent Page         | \$2.00                         |
| Uncertified Copy (Per Page)                   | \$0.25                         |
| <b>UCC Filings</b>                            |                                |
| 1-2 Pages in Writing                          | \$38.00                        |
| 3-10 Pages in Writing                         | \$45.00                        |
| Each Subsequent Page over 10                  | \$2.00                         |
| Written Response for Information              | \$38.00                        |
| Copy of Statement (Per Page)                  | \$2.00                         |
| <b>Vital Records</b>                          |                                |
| <b>REGISTER OF DEEDS (contd.)</b>             |                                |
| <b>Fee Schedule - Item</b>                    | <b>FY 2021/2022 Fee Amount</b> |
| Birth or Death Certificate (Certified Copy)   | \$10.00                        |
| Birth or Death Certificate (Uncertified Copy) | \$0.50                         |
| Laminate Birth Certificate (Wallet Sized)     | \$11.00                        |
| Out-of-County Birth Certificate               | \$24.00                        |
| State Search Fee                              | \$14.00                        |
| Delayed Birth Certificate                     | \$20.00                        |
| Amendment                                     | \$35.00                        |
| Legitimation                                  | \$35.00                        |
| <b>Marriage Licenses</b>                      |                                |
| Marriage License                              | \$60.00                        |
| Marriage License Copy (Certified)             | \$10.00                        |
| Marriage License Copy (Uncertified)           | \$0.50                         |
| Delayed Marriage License                      | \$20.00                        |
| Marriage License Correction                   | \$10.00                        |
| <b>Other Services</b>                         |                                |
| Notary Public                                 | \$10.00                        |
| Notarial Acts (Each - Signature)              | \$5.00                         |
| Comparing Copy for Certification              | \$5.00                         |
| Thank a Veteran Photo ID                      | -                              |
| Recording Military Discharge                  | -                              |
| Military Discharge Copy                       | -                              |



# TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

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| <u>Year</u> | <u>County Tax Rate</u> | <u>County School Tax Rate</u> | <u>Year</u> | <u>County Tax Rate</u> |
|-------------|------------------------|-------------------------------|-------------|------------------------|
| 1945-46     | 0.5000                 | 0.0900                        | 1984-85     | 0.5850                 |
| 1946-47     | 0.5000                 | 0.0900                        | 1985-86     | 0.5450                 |
| 1947-48     | 0.5000                 | 0.2000                        | 1986-87     | 0.5450                 |
| 1948-49     | 0.5000                 | 0.2000                        | 1987-88     | 0.5991                 |
| 1949-50     | 0.6000                 | 0.2000                        | 1988-89     | 0.5300                 |
| 1950-51     | 0.6000                 | 0.2000                        | 1989-90     | 0.5990                 |
| 1951-52     | 0.7000                 | 0.2000                        | 1990-91     | 0.6450                 |
| 1952-53     | 0.7000                 | 0.2000                        | 1991-92     | 0.7000                 |
| 1953-54     | 0.7000                 | 0.2000                        | 1992-93     | 0.7125                 |
| 1954-55     | 0.8500                 | 0.2000                        | 1993-94     | 0.7225                 |
| 1955-56     | 0.8500                 | 0.2000                        | 1994-95     | 0.7350                 |
| 1956-57     | 0.9500                 | 0.2000                        | 1995-96     | 0.7264                 |
| 1957-58     | 1.1500                 | 0.2000                        | 1996-97     | 0.7264                 |
| 1958-59     | 1.0500                 | 0.2000                        | 1997-98     | 0.6515                 |
| 1959-60     | 1.0500                 | 0.2000                        | 1998-99     | 0.6515                 |
| 1960-61     | 1.0500                 | 0.2000                        | 1999-00     | 0.6625                 |
| 1961-62     | 1.0500                 | 0.2000                        | 2000-01     | 0.6745                 |
| 1962-63     | 1.0500                 | 0.3800 (1)                    | 2001-02     | 0.6400                 |
| 1963-64     | 1.4300                 |                               | 2002-03     | 0.6850                 |
| 1964-65     | 1.4300                 |                               | 2003-04     | 0.6920                 |
| 1965-66     | 1.4900 (2)             |                               | 2004-05     | 0.7080                 |
| 1966-67     | 1.4900                 |                               | 2005-06     | 0.6660                 |
| 1967-68     | 1.4900                 |                               | 2006-07     | 0.6660                 |
| 1968-69     | 1.4900                 |                               | 2007-08     | 0.6960                 |
| 1969-70     | 1.4900                 |                               | 2008-09     | 0.6960                 |
| 1970-71     | 1.4900                 |                               | 2009-10     | 0.6740                 |
| 1971-72     | 1.4900                 |                               | 2010-11     | 0.6740                 |
| 1972-73     | 1.4900                 |                               | 2011-12     | 0.6740                 |
| 1973-74     | 1.4000                 |                               | 2012-13     | 0.6740                 |
| 1974-75     | 0.8100 (3)             |                               | 2013-14     | 0.7168                 |
| 1975-76     | 0.8100                 |                               | 2014-15     | 0.7168                 |
| 1976-77     | 0.8650                 |                               | 2015-16     | 0.7310                 |
| 1977-78     | 0.6200                 |                               | 2016-17     | 0.7310                 |
| 1978-79     | 0.8150                 |                               | 2017-18     | 0.7235                 |
| 1979-80     | 0.8150                 |                               | 2018-19     | 0.7235                 |
| 1980-81     | 0.7950                 |                               | 2019-20     | 0.7535                 |
| 1981-82     | 0.7600                 |                               | 2020-21     | 0.7435                 |
| 1982-83     | 0.7450                 |                               | 2021-22     | 0.6778                 |
| 1983-84     | 0.7900                 |                               | 2022-23     |                        |

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

## Alternate Service Level Requests - Fiscal Year 2023

| Department   | Expenditures     | Revenue        | Net County Dollars |
|--|------------------|----------------|--------------------|
| <b>Sheriff</b>   |                  |                |                    |
| Animal Services - One Full-Time Corporal and Two Full-Time Deputies                    | 308,185          | -              | 308,185            |
| Animal Services - 1.5 Clerical Positions   | 76,856           | -              | 76,856             |
| Civil - One Full-Time Records Specialist   | 43,821           | -              | 43,821             |
| Civil - Two Full-Time Deputies for Evictions Unit                                      | 182,829          | -              | 182,829            |
| Communications - One Full-Time Training Officer  | 80,690           | -              | 80,690             |
| Court Security - Six Full-Time Deputies  | 554,638          | -              | 554,638            |
| Detention - Salary Increase for Detention Officers                                     | 1,313,140        | -              | 1,313,140          |
| Patrol - Eight Full-Time Deputies  | 953,757          | -              | 953,757            |
| Special Investigative Services - Highway Interdiction Team                             | 216,507          | -              | 216,507            |
| Convert a PT Compliance Grants Analyst Position to FT                                  | 52,809           | -              | 52,809             |
| Outreach and Community Events  | 41,100           | -              | 41,100             |
| Public Relations - Enhance Program   | 100,764          | -              | 100,764            |
| Signing Bonus  | 100,000          | -              | 100,000            |
| <b>Total</b>   | <b>4,025,096</b> | <b>-</b>       | <b>4,025,096</b>   |
| <b>Emergency Services</b>  |                  |                |                    |
| Fire Suppression - Three Full-Time Firefighters <sup>1</sup>                           | 231,061          | -              | 231,061            |
| Fire Suppression - Truck 109 Replacement <sup>1</sup>                                  | 263,000          | -              | 263,000            |
| Fire Prevention - One Full-Time Volunteer Fire Department Support Officer <sup>1</sup> | 147,484          | -              | 147,484            |
| Fire Prevention - One Full-Time Deputy Fire Marshal                                    | 116,007          | -              | 116,007            |
| EMS MIHP - One Full-Time Senior Social Worker  | 111,214          | -              | 111,214            |
| EMS Operations - Fiteen Full-Time EMT Positions and                                    | 1,681,281        | -              | 1,681,281          |
| EMS Training - New QRV   | 124,735          | -              | 124,735            |
| <b>Total</b>   | <b>2,674,782</b> | <b>-</b>       | <b>2,674,782</b>   |
| <b>Environmental Assistance and Protection</b>   |                  |                |                    |
| Security Cameras at Recycling Convenience Centers                                      | 6,300            | -              | 6,300              |
| Photovoltaic Solar and Other Projects at County Parks/Facilities                       | 300,000          | -              | 300,000            |
| <b>Total</b>   | <b>306,300</b>   | <b>-</b>       | <b>306,300</b>     |
| <b>Public Health</b>   |                  |                |                    |
| Community Health - Four Environmental Health Specialists                               | 369,748          | -              | 369,748            |
| Personal Health - Two Full-Time School Nurses  | 161,602          | -              | 161,602            |
| Preventive Health - One Full-Time Social Worker  | 58,055           | -              | 58,055             |
| Preventive Health - One Full-Time Healthy Forsyth Coordinator                          | 110,269          | 100,000        | 10,269             |
| Preventive Health - Hispanic Liaison Project   | 182,484          | -              | 182,484            |
| <b>Total</b>   | <b>882,158</b>   | <b>100,000</b> | <b>782,158</b>     |
| <b>Department of Social Services</b>   |                  |                |                    |
| One Full-Time Fiscal Technician  | 51,822           | 23,320         | 28,502             |
| Additional Funding for In-Home Aide Services   | 392,395          | -              | 392,395            |
| One Full-Time Division Director for Medicaid   | 109,762          | 82,321         | 27,441             |
| <b>Total</b>   | <b>553,979</b>   | <b>105,641</b> | <b>448,338</b>     |
| <b>Aging Services</b>  |                  |                |                    |
| Senior Services  | 25,000           | -              | 25,000             |
| Shepherd's Center  | 25,000           | -              | 25,000             |
| <b>Total</b>   | <b>50,000</b>    | <b>-</b>       | <b>50,000</b>      |
| <b>Youth Services</b>  |                  |                |                    |
| Increase Cash Match for JCPC to 30%  | 282,256          | -              | 282,256            |
| <b>Total</b>   | <b>282,256</b>   | <b>-</b>       | <b>282,256</b>     |

| Department  | Expenditures   | Revenue       | Net County Dollars |
|---|----------------|---------------|--------------------|
| <b>NC Cooperative Extension Service</b>   |                |               |                    |
| One Part-Time Office Assistant  | 18,372         | -             | 18,372             |
| <b>Total</b>  | <b>18,372</b>  | <b>-</b>      | <b>18,372</b>      |
| <b>Library</b>  |                |               |                    |
| Two Full-Time Event Planners  | 119,255        | -             | 119,255            |
| Two Full-Time Fiscal Technicians  | 103,017        | -             | 103,017            |
| Four Full-Time Library Assistants   | 161,433        | -             | 161,433            |
| <b>Total</b>  | <b>383,705</b> | <b>-</b>      | <b>383,705</b>     |
| <b>Parks</b>  |                |               |                    |
| Risk Tree Mitigation  | 100,000        | -             | 100,000            |
| Festival of Lights Displays   | 100,000        | -             | 100,000            |
| Motive Equipment Replacement Program  | 180,000        | -             | 180,000            |
| Capital Expansion at Triad Park   | 150,000        | 75,000        | 75,000             |
| Campground WiFi Improvements  | 175,000        | -             | 175,000            |
| <b>Total</b>  | <b>705,000</b> | <b>75,000</b> | <b>630,000</b>     |
| <b>Community and Economic Development</b>   |                |               |                    |
| Downtown Winston-Salem, Partnership   | 10,000         | -             | 10,000             |
| Greater Winston-Salem, Inc.   | 165,000        | -             | 165,000            |
| Piedmont Triad Film Commission  | 5,000          | -             | 5,000              |
| <b>Total</b>  | <b>180,000</b> | <b>-</b>      | <b>180,000</b>     |
| <b>General Services</b>   |                |               |                    |
| One Full-Time Maintenance Technician I Position - Grounds                               | 59,159         | -             | 59,159             |
| Fleet Vehicle Geotracking Systems   | 86,412         | -             | 86,412             |
| <b>Total</b>  | <b>145,571</b> | <b>-</b>      | <b>145,571</b>     |
| <b>Human Resources</b>  |                |               |                    |
| One Full-Time Human Resources Technician  | 53,656         | -             | 53,656             |
| One Full-Time Senior Human Resources Consultant   | 75,499         | -             | 75,499             |
| <b>Total</b>  | <b>129,155</b> | <b>-</b>      | <b>129,155</b>     |
| <b>Board of County Commissioners &amp; Manager</b>                                      |                |               |                    |
| Electric Vehicle Infrastructure and Vehicles  | 485,320        | -             | 485,320            |
| Marketing Office  | 226,272        | -             | 226,272            |
| County Connections  | 20,000         | -             | 20,000             |
| <b>Total</b>  | <b>731,592</b> | <b>-</b>      | <b>731,592</b>     |
| <b>Tax Administration</b>   |                |               |                    |
| Two Full-Time Tax Assistants  | 91,168         | -             | 91,168             |
| One Full-Time Tax Assistant - Sanitation and Demolition Liens for City of Winston-Salem | 45,584         | -             | 45,584             |
| <b>Total</b>  | <b>136,752</b> | <b>-</b>      | <b>136,752</b>     |

| Department                               | Expenditures      | Revenue        | Net County Dollars |
|--|-------------------|----------------|--------------------|
| <b>Special Appropriations</b>            |                   |                |                    |
| Arts Council                             | 70,000            | -              | 70,000             |
| Behavioral Health Unfunded Applications  | 1,726,579         | -              | 1,726,579          |
| Boston-Thurmond Community Network        | 100,000           | -              | 100,000            |
| Eliza's Helping Hands                    | 15,000            | -              | 15,000             |
| Experiment in Self-Reliance              | 33,305            | -              | 33,305             |
| HARRY Veterans                           | 10,000            | -              | 10,000             |
| Healing Ministries                       | 30,000            | -              | 30,000             |
| Humane Society                           | 23,429            | -              | 23,429             |
| HUSTLE Winston-Salem                     | 72,000            | -              | 72,000             |
| IFB Solutions                            | 64,000            | -              | 64,000             |
| Kernersville Auto Museum                 | 20,000            | -              | 20,000             |
| Korner's Folly                           | 125,000           | -              | 125,000            |
| My Brother's Second Chance               | 150,000           | -              | 150,000            |
| Reynolda House                           | 50,000            | -              | 50,000             |
| SECCA                                    | 25,000            | -              | 25,000             |
| Triad Cultural Arts                      | 150,000           | -              | 150,000            |
| Triad Minority and Women's Business Expo | 20,000            | -              | 20,000             |
| United Way - Housing Matters             | 5,305             | -              | 5,305              |
| United Way - Partnership for Prosperity  | 75,000            | -              | 75,000             |
| Winston-Salem Indians                    | 3,500             | -              | 3,500              |
| Winston-Salem Theatre Alliance           | 100,000           | -              | 100,000            |
| <b>Total</b>                             | <b>2,868,118</b>  | <b>-</b>       | <b>2,868,118</b>   |
| <b>Non-Departmental</b>                  |                   |                |                    |
| Increase 401k                            | 2,470,000         | -              | 2,470,000          |
| <b>Total</b>                             | <b>2,470,000</b>  | <b>-</b>       | <b>2,470,000</b>   |
|  | <b>16,542,836</b> | <b>280,641</b> | <b>16,262,195</b>  |

<sup>1</sup> Potentially funded with Countywide Fire Overlay District Revenue

# SHERIFF'S OFFICE

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**Title of ASL: Animal Services Positions – One Full-Time Corporal and Two Full-Time Deputies**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$308,185        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$308,185</b> |

**Description of Request:**

The Sheriff's Office is requesting three additional positions in Animal Services, to include one Full-Time Corporal position and two Full-Time Deputy Positions to improve response times for animal-related calls.

Average response time remains extremely high at 553.51 minutes or 9.23 hours. These positions would ensure that animal-related calls are handled under NC regulations, as some situations require that additional follow-ups be performed within specified time periods. Specifically, NCGS 130A-196, which requires: 1) investigative time of not more than 72 hours of a biting event to locate owners (96 hours on weekends/holidays), and 2) 10-day quarantine checks. Further, under NCGS 130A-197, a 45 day follow-up on quarantined animals is required. Additionally, the number of "Triple Zero" events (no available unit is available to respond) has averaged 156.2 times a month.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Animal Services Positions – 1.5 Total**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$76,856        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$76,856</b> |

**Description of Request:**

The Sheriff's Office is requesting to keep one full-time position and one part-time position that will end on June 30, 2022 in association with the elimination of the Pet Licensing Fee. The Sheriff's Office is requesting to re-direct these positions from Pet Licensing duties to focus on improving rabies vaccination reporting by local veterinary offices, as well as enhance spay/neutering efforts.

The two positions will also continue working to reduce the rabies reporting backlog in local veterinary offices. Reporting is mandated by NCGS 130A-189, and the Sheriff's Office estimates that compliance will improve with the elimination of the licensing fee. These positions will also improve veterinary compliance with North Carolina law (NCGS 130A-185) that requires owners of dogs, cats and ferrets to have their pets currently vaccinated against rabies, beginning at four months of age. Rabies is a public health hazard. If the positions are eliminated, the Sheriff's Office believes there could be a detrimental impact on the public's safety. Further, since the elimination of the fee, the two positions are making attempts to collect on approximately \$500,000 in past due citations, including working with NC Debt Set-Off to collect. These two positions are essential in continuing efforts to reduce rabies compliance and build upon existing relations with community veterinarians.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Civil Records Specialist**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$43,821        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$43,821</b> |

**Description of Request:**

The Sheriff's Office is requesting a Records Specialist for Civil and Executions. The Process Intake Unit consists of three (3) Full-Time and two (2) 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; this rate is practically impossible, especially when vacation, sick leave, and breaks are considered. 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: Evictions Unit Positions – 2 Total**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$ 182,829       |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$182,829</b> |

**Description of Request:**

The Sheriff's Office is requesting two Full-Time Deputies in Civil and Executions to carry out eviction related responsibilities. The Sheriff's Office anticipates a surge in these cases due to the pandemic causing a backlog.

*Manager's Recommendation:*

*Board Action:*

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# SHERIFF'S OFFICE

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**Title of ASL:** Communications Training Officer

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$80,690        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$80,690</b> |

**Description of Request:**

The Sheriff's Office is requesting one Full-Time Training Officer to oversee the training program for 30 full and part time employees in the communications section. This position would develop and schedule training for employees, instruct new hires in critical functions such as call answering, managing radio communications, CJLEADS, NCAWARE, etc.

Telecommunicators must have ongoing training and continuing education to increase their knowledge and maintain skills. It is essential to ensure FCSO's training program is followed and documented. This new position would be a North Carolina General Instructor to teach continuing education classes, develop courses, organize training schedules, maintain records, track certification, maintain training materials and instructional aids, assess training needs, conduct audits on emergency and non-emergency calls to ensure policies and procedures are followed. Lastly, this position will work proactively with Shift Supervisors to improve the training manual and policy and procedures.

*Manager's Recommendation:*

*Board Action:*

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# SHERIFF'S OFFICE

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**Title of ASL: Court Services Deputies – Six Full-Time Positions**

|                           |                   |
|---------------------------|-------------------|
| Expenditure               | \$ 554,638        |
| Revenue                   | \$ -              |
| <b>Net County Dollars</b> | <b>\$ 554,638</b> |

**Description of Request:**

The Sheriff's Office is requesting six Full-time Deputy positions to cover increases in court security needs stemming from the City of Winston-Salem Police Department Warrant Squad being dissolved, an increase in serious crimes committed, additional operational requirements from Raise the Age, and Courts returning to pre-COVID operations. Due to the current level of demand for security and a shortage of deputies, supervisors (corporals, sergeants, and lieutenants) are covering Deputy-level responsibilities.

*Manager's Recommendation:*

*Board Action:*

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# SHERIFF'S OFFICE

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**Title of ASL:** Detention Officer Salary Increase

|                           |                    |
|---------------------------|--------------------|
| Expenditure               | \$1,313,140        |
| Revenue                   | \$ -               |
| <b>Net County Dollars</b> | <b>\$1,313,140</b> |

**Description of Request:**

The Sheriff's Office is requesting an increase in Certified Detention Officer pay that includes an increase in minimum salary to \$48,000 and an increase for all ranges of 16.87% with ¼ included for those above the new minimum. With nearly 80 vacancies, operations in the Detention Center have reached an inflection point. The Sheriff's Office believes the vacancy rate is posing an extreme risk to officer safety, as well as those being detained at the Detention Center.

*Manager's Recommendation:*

*Board Action:*

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# SHERIFF'S OFFICE

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**Title of ASL: Field Services (Patrol) – Eight Full-Time Deputies**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$953,757        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$953,757</b> |

**Description of Request:**

The Sheriff's Office is requesting eight Deputy positions to increase staffing in Field Services. Due to the growing population of Forsyth County, the Sheriff's Office is requesting to increase staffing to keep up with demands. 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 looks at patrol staffing levels based on population, as well as other metrics including service demand, response time, and workload and the results of this study provided 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.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Special Investigative Services - Highway Interdiction Team

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$216,507        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$216,507</b> |

**Description of Request:**

The Sheriff's Office is requesting two Full-Time Deputies to cover all east-west and north-south interstate thoroughfares through Forsyth County 24 hours a day, 7 days a week, and 365 days a year. With additional segments of I-74 opening up in Forsyth County in 2022, 2023, and 2024 (connecting the Great Lakes region and the southern coast of South Carolina near the I-95 corridor), the Sheriff's Office anticipates an increase in drug trafficking through Forsyth County. These new positions will increase Federal Equitable Sharing revenues.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL: Compliance Grants Analyst**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$52,809        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$52,809</b> |

**Description of Request:**

The Sheriff's Office is requesting to convert a Part-Time Compliance Analyst into a Full-Time position. The FCSD 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 change from 19 hours per week with no benefits to a Full-Time, position with benefits. The position would be dedicated to identifying grants, completing applications, completing draft Governing Body items, completing acceptance process, tracking/reporting awarded grants and closing out grants.

*Manager's Recommendation:*

*Board Action:*

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# SHERIFF'S OFFICE

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**Title of ASL: Enhance Outreach and Events Program**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$ 41,100        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$ 41,100</b> |

**Description of Request:**

The Sheriff's Office is requesting funding for additional law enforcement outreach events and sponsorship support. The first part of the request provides \$16,100 for the Second Annual Never Walk Alone event that will be held on September 17, 2022. This event highlights the impact that addiction has on communities and families as well as highlights local agencies and non-profits that are on the front-line of this crisis. The funding request will provide for speakers, entertainment, equipment rentals and supplies.

The second part of the request will provide the Sheriff's Office with funds to sponsor and provide paid advertising with local agencies, community groups and youth leagues. Examples could include the Learning Place, Healing Ministries/Young Men of Character, Hope Dealers Outreach, WSSU Alumni Association Homecoming, YMCA Golf to Give Back, Winston-Salem Tiny Indians, Bill and Carolyn Hayes Foundation, etc.

The Sheriff's Office believes support to the citizens of Forsyth County is a tremendous benefit to law enforcement operations, building community trust, as well as helping at-risk youth avoid future detention and/or incarceration.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

---

**Title of ASL:** Enhance PR Program - Multi-Media "Journalist"/Storyteller, Consultant, and Equipment

|                           |                   |
|---------------------------|-------------------|
| Expenditure               | \$ 100,764        |
| Revenue                   | \$ -              |
| <b>Net County Dollars</b> | <b>\$ 100,764</b> |

**Description of Request:**

The Sheriff's Office is requesting one additional Multi-Media "Journalist"/Storyteller position, the continuation of a social media analytics contract, and equipment to enhance the enhance PR/Media efforts.

One Full-Time Multi-Media "Journalist"/Storyteller position will create social media content, tell the stories of the FCSO, and push information out to the public. The position will conduct internal interviews, help educate the community, and help open the lines of communication with the citizens of Forsyth County.

Additionally, \$17,000 will be used to continue an agreement for a Social Media/Analytics Contractor/Consultant. This contract was approved from April-June 2022, and this request is to continue the agreement through October 2022. This component helps the Sheriff's Office target messages to community members in an emergency situation and helps with recruiting efforts.

Additionally, \$14,000 will be used to purchase Public Relations Equipment, including video cameras, a drone for the PR team, lighting, audio equipment, and required hard drives.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Signing Bonus

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$100,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$100,000</b> |

**Description of Request:**

The Sheriff's Office is requesting to establish a \$1,000 Signing Bonus Program to help fill positions throughout the department. Many law enforcement agencies in North Carolina are offering sizeable signing bonuses; often at recruitment events, the Sheriff's Office is the only one that does not have them and candidates skip the FCSO recruitment table. The Sheriff's Office is experiencing a high vacancy rate and this program would help with recruitment efforts.

*Manager's Recommendation:*

*Board Action:*

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## EMERGENCY SERVICES

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**Title of ASL: Fire Suppression – Firefighters**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$231,061        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$231,061</b> |

**Description of Request:**

The Fire Services Division of the Emergency Services Department is requesting three additional Firefighter positions for FY23. During the recent 2016 fire services study, it was identified that the volunteer fire departments do not have the correct levels of staffing because of declining volunteer membership and increasing call volume. This problem was further exacerbated with a further decrease of 56 volunteers in 2021. To improve staffing levels, volunteer departments are adding part-time staffing, however they cannot afford the large numbers of personnel that a fire scene or complex incident requires. This led to approval for the County to fill this void with a county fire resource. The purpose of this county fire resource is to supplement the volunteer fire departments on complex incidents and provide required personnel on calls such as house fires, rescue calls, cardiac arrests, and other emergency events. This increase in personnel and the addition of county resources has changed the deployment model to align with the stated goal of covering 80% of county residents within a 10-minute response time.

The addition of these three Firefighter positions will continue to align services provided by adding additional personnel to work towards meeting the fire chief's goal of three identical response trucks with four personnel assigned to each unit. This request supports the methodical approach of building out the fire department support program to respond to the request from volunteer fire departments for additional support. This is an expansion of previous staffing increases and would continue to build the fire resource program so that emergency incidents have adequate response personnel.

*Manager's Recommendation:*

*Board Action:*

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## **EMERGENCY SERVICES**

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**Title of ASL: Fire Suppression – Emergency Vehicle**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$225,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$225,000</b> |

**Description of Request:**

The Fire Services Division of the Emergency Services Department is requesting to replace Unit #109, a response apparatus for their Suppression Unit. This unit responds to calls outside the City limits to assist the volunteer fire departments and is funded from the Countywide Fire Tax Service District. This is a singular vehicle without a backup, so when the vehicle is out of service there are limited options to maintain response capabilities. The hope is that the replacement of this vehicle would allow the Fire Services Division to maintain current service levels. Ongoing costs associated with the purchase of this replacement unit are maintenance over the life of the vehicle.

*Manager's Recommendation:*

*Board Action:*

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# EMERGENCY SERVICES

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**Title of ASL:** Fire Prevention – Volunteer Fire Department Support Officer

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$147,484        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$147,484</b> |

**Description of Request:**

The Fire Services Division of the Emergency Services Department is requesting a Volunteer Fire Department (VFD) Support Officer. This position will assist volunteer fire departments in crucial task areas including, but not limited to, RMS system set up and maintenance, volunteer recruitment and retention, grant writing and management, and other administrative tasks as requested by VFDs. This position would also respond to emergency events. Currently, volunteer departments have difficulty applying for grants due to limitations of the volunteer system. This position would also assist in centralizing volunteer recruitment efforts.

The hope is that the addition of this position will help the volunteer chiefs with their administrative workloads, as well as address the decline in volunteers, find alternate revenue other than taxes for projects, and work to maintain insurance rates so that residents can realize cost savings in their homeowners insurance. Funding from the county-wide fire service district will need to be maintained beyond FY23 to pay for personnel costs associated with this request.

*Manager's Recommendation:*

*Board Action:*

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# EMERGENCY SERVICES

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**Title of ASL: Fire Prevention – Deputy Fire Marshal**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$116,007        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$116,007</b> |

**Description of Request:**

The Fire Services Division of the Emergency Services Department is requesting a Deputy Fire Marshal. This position would assist with direct supervision and continual training of Fire Prevention staff and assist with the increasing workload.

Fire Prevention continues to see an increase in workload in three areas: inspections, plans review, and fire investigations. Due to other priorities, the current County Fire Marshal has limited time to provide direct management, training, and review to the current Fire Prevention staff. This has been identified as a weakness as observed by the lack of needed training and incidents where complex issues were not discovered until later.

The Deputy Fire Marshal was historically filled for an extended period and there was greater staff work performance during that period. Fire Prevention plans to use the return of this position to devote more time to plan review issues, provide more direct management in fire inspections, and improve communication with other agencies and developers.

This position is being requested for a hire date of January 1, 2023, meaning that the Personal costs associated with this have been reduced by half and the annualized cost of this request is \$159,914.

*Manager's Recommendation:*

*Board Action:*

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# EMERGENCY SERVICES

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**Title of ASL: Emergency Services – MIH Program Senior Social Worker**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$111,214        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$111,214</b> |

**Description of Request:**

The Mobile Integrated Health Program (MIHP) of the Emergency Services Department is requesting a Senior Social Worker to assist with its overall mission to address the underlying conditions of frequent users of the 911 system as a multifaceted effort to address increasing EMS 911-call volume. Currently taking up a large portion of a community paramedic’s job are case management tasks such as resource management, admission criteria to different types of facilities, community support services, insurance qualifications and more that fall naturally under the normal job description of a Senior Social Worker. By adding the position of Senior Social Worker to the MIH program, the ability of the current model to provide a higher level of service will be strengthened by freeing up some of the current case management aspects of the community paramedic job allowing paramedics to focus more on the medical aspect of patient care. The additional position will also allow for a more diverse and experienced team dynamic, which will aid in the implementation of resources and delivery of healthcare options to some of the most underserved members of Forsyth County. The ultimate goal is to reduce the time it takes to work and resolve cases, currently weeks, and reduce it to days and in some cases hours. Ultimately, with this addition, the MIH program will improve the level of care offered to the community and prevent many future 911 interactions that can be handled by community-based services.

The specific objectives that the MIH program hopes to accomplish with the addition of a Senior Social Worker are:

- Decrease time that clients are waiting on services to be implemented to improve their quality of life.
- Increase level of service provided by MIH program with the addition of case management.
- Decrease the amount of 911 interactions that clients will need before receiving definitive services.
- Increase the availability of healthcare delivery options to under-served and at risk communities.
- Improve access to skilled nursing services for elderly and aging members of the community who have chronic health problems.
- Add a team member with experience and knowledge that will help current and future MIH employees broaden their knowledge and innovation to deliver the highest level of care possible.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** EMS – Operations – 15 EMT Positions and Ambulances

|                           |                    |
|---------------------------|--------------------|
| Expenditure               | \$1,681,281        |
| Revenue                   | \$ -               |
| <b>Net County Dollars</b> | <b>\$1,681,281</b> |

**Description of Request:**

The EMS Division (FCEMS) of the Emergency Services Department is requesting 15 additional EMT positions and 2 new ambulances. These position requests are part of a strategic plan to reduce the unit-hour utilization rate (UHU) which is an indication of EMS response workload. In coordination with Forsyth Technical Community College (FTCC), FCEMS will hire uncertified individuals to train to the EMT certification level and then move into the operations environment to increase response coverage. This partnership with FTCC is an effort to combat the current employment environment and low numbers of available certified prehospital providers.

FCEMS has attacked the high UHU from multiple angles, to include working to move low acuity calls to telehealth. The County has also submitted and received assistance through the state from FEMA ambulances to assist with response within the system based on the high UHU; however, this is a temporary program. FCEMS has also explored ride-share options to pull low acuity calls out of the 911 system. The MIH program continues to address frequent user underlying conditions. UHU continues over .700, making this a necessary request. The three-year goal is to lower the UHU to .450. This requires fewer EMS calls or increasing the number of units staffed each day. This ASL will facilitate efforts to reach next year's goal of reaching a UHU below .650.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** EMS Training Vehicle

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$124,735        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$124,735</b> |

**Description of Request:**

The EMS Division of the Emergency Services Department is requesting to purchase a Durango Quick Response Vehicle (QRV) to assist with EMS Training. EMS Training continues to expand their role in the recruitment and training of new hire EMS providers. Training has been using a fleet vehicle; however, this is not an EMS licensed vehicle and does not have equipment, making it unable to be used for many of the tasks required for training. An additional training vehicle will assist in the department's ability to onboard an increased number of new hires and more actively assist Forsyth Technical Community College.

*Manager's Recommendation:*

*Board Action:*

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# ENVIRONMENTAL ASSISTANCE & PROTECTION

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**Title of ASL:** Security Cameras at Recycling Convenience Centers

|                           |                |
|---------------------------|----------------|
| Expenditure               | \$6,300        |
| Revenue                   | \$ -           |
| <b>Net County Dollars</b> | <b>\$6,300</b> |

**Description of Request:**

This request is to enable County MIS to install security cameras to monitor activities, operations, and conditions at the County's three recycling convenience centers. Cameras would enhance the convenience and opportunities for County staff to ensure the facilities are being operated efficiently and safely by observing the activities of the site attendants and visitors, investigating any occurrences of vandalism, and assessing safety considerations during periods of inclement weather.

*Manager's Recommendation:*

*Board Action:*

# ENVIRONMENTAL ASSISTANCE & PROTECTION

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**Title of ASL:** Photovoltaic Solar and Other Projects at County Parks and/or Facilities

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$300,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$300,000</b> |

**Description of Request:**

This request is to enable the engineering/design, procurement, and installation of a network of photovoltaic solar electricity generating systems and energy efficiency measures at county parks and/or other facilities to enhance sustainability of County operations.

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL: Community Health – Add 4 Environmental Health Specialists to Food & Lodging Inspections and Septic Tanks & Water Supply**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$369,748        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$369,748</b> |

**Description of Request:**

The Community Health Division of the Public Health Department is requesting to increase Food & Lodging Inspections (FLI) and Septic Tanks and Water Supply (STWS) by four additional Environmental Health Specialists. By adding these positions, FLI and STWS will be able to conduct routine inspections at the mandated frequencies and with minimal turnaround time, respond to complaints more expediently, and conduct foodborne illness complaints in a timelier manner.

There has been a high level of turnover in this area leading to burnout amongst existing staff as they attempt to cover critical needs in vacant territories. Having additional staff assures that all territories are covered and that there is sufficient depth to address gaps on a short-term basis due to leave or turnover of other staff. This also allows more resources to be dedicated to training interns as needed with less distraction from assigned work (shared training duties amongst more staff).

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

---

**Title of ASL: Personal Health – School Nurses**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$161,602        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$161,602</b> |

**Description of Request:**

The Personal Health Division of the Public Health Department is requesting to add two school nurses to the School Nursing Program. The American Academy of Pediatrics recommended one nurse for every school (p. 290). There are a total of 79 schools that have school nurses in them. Currently, there are five Exceptional Children (EC) schools that require one Registered Nurse per school. The remaining 69 schools are currently budgeted to share 27 Nurses or 1 school nurse in each school two days per week. The table below shows the impact of adding two School Nurses to the School to Nurse Ratio and the number of days per week that a RN is present in every school. The table also shows the number of school nurses that would be necessary to achieve the goal of having a school nurse in every school.

|  | Current | Budgeted | Budgeted +2 | Budgeted +40 |
|--|---------|----------|-------------|--------------|
| Total Schools                          | 79      | 79       | 79          | 79           |
| Number of RNs                          | 19      | 32       | 34          | 72           |
| School to Nurse Ratio                  | 4.79    | 2.48     | 2.31        | 1            |
| Days per week with 1 RN in each school | 1       | 2        | 2.2         | 5            |

The issues and problems faced by school-aged child have increased in number and complexity, requiring the skills of a trained nurse. Due to the current scarcity of nurses, training is being provided to non-medical unlicensed personnel to carry out medical procedures, give medicines, and to recognize changes in a child's health status. While having more medically trained personnel to supervise children is positive, in critical cases there should be a licensed Public Health nurse available to provide these critical interventions to safe guard our children’s health. The purpose of this recommendation is to ensure every student has direct access to a licensed qualified school nurse so that all students have the opportunity to be healthy, safe, and ready to learn.

Some of the typical duties and expectations of a school nurse include the creation of Emergency Care plans for students with medical concerns, educating staff to correctly perform certain medical procedures, administration of medications, managing the care of diabetic students, and children with seizure or other serious disorders. School nurses also perform vision and hearing screenings, health assessment records, follow through with referrals from school staff and required childhood immunizations. Childhood Immunization tracking is a very complex and cumbersome process currently done manually by individual students.

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL: Preventive Health – Social Worker**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$58,055        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$58,055</b> |

**Description of Request:**

The Preventive Health Division of the Public Health Department is requesting a third social worker position to serve Medicaid-eligible minority women and families in Forsyth County in Triad Baby Love Plus.

Infant mortality, especially in the African-American community, is still high. From 2013-2015, the African-American infant mortality rate (IMR) was 9.97 per 1000 live births compared to 5.6 per 1000 live births for white infants. Risk factors that likely play a role in infant mortality are lack of medical insurance, safe sleep, maternal and child health, access to care, tobacco and substance use, and depression and other mental health issues. Male involvement, overall support systems and intimate partner violence also play a role. The social worker will work closely with the families to provide case management services to address these issues and barriers. Per Health Resources Services Administration (HRSA), Triad Baby Love Plus will need to enroll and work with 700 participants per year. Three hundred (300) of those participants must be served in Forsyth County. Currently, there are two social workers on staff in TBLP in Forsyth County. The case numbers (125 participants) for each social workers is too many to effectively provide appropriate services. With three, each will have roughly 84 cases serving prenatal and postpartum women and infants. By doing so, this will enable the program to serve more families because the work will be evenly distributed. Reducing caseload size will decrease staff burnout and turnover.

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL: Preventive Health – Healthy Forsyth Coordinator**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$110,269       |
| Revenue                   | \$100,000       |
| <b>Net County Dollars</b> | <b>\$10,269</b> |

**Description of Request:**

The Preventive Health Division of the Public Health Department is requesting to add a new position to manage a grant funded program. This program is currently underway to be approved by the Board by the end of FY22. Upon Board approval, this ASL will be included in the continuation budget. This program is designed to provide oversight and coordination of all aspects of Healthy Forsyth including budget administration, program planning, coordination of a broad based coalition and executive committee, development and coordination of volunteer task forces, and monitoring and evaluation of outcomes.

The Duke Endowment has approved funding in the amount of \$100,000 to establish a Healthy People, Healthy Carolinas coalition to increase capacity and improve population health in Forsyth County. The Forsyth County Health Department collaborated with Novant, Atrium Wake Baptist Health and Partnership for Prosperity on this grant. The position will be housed at the FCHDP and funded 100% from the grant upon Board approval. HR created new class code for this position – Class 937, Public Health Program Manager. This is a pay grade 33 (minimum - \$59,986.86).

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL: Preventive Health – Health kick Hispanic Liaison**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$182,484        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$182,484</b> |

**Description of Request:**

The Preventive Health Division of the Public Health Department is requesting to establish the Hispanic Liaison as a permanent program at the health program. This request is for two full-time staff and one part-time staff. The Hispanic Liaison project was initiated at the Forsyth County Department of Public Health (FCDPH) in March 2020. Its primary purpose was to build a bridge between the FCDPH and the Hispanic community during the COVID-19 pandemic. Staff members assigned to the project immediately began working to disseminate accurate health and safety information, to collaborate with local Hispanic leaders, and to address health disparities in the Hispanic community. Early initiatives included visiting Hispanic-owned businesses to educate and distribute facemasks. Later efforts included events to promote vaccines and to giveaway food, masks, and educational materials in under-resourced areas. Staff also began operating a Spanish-language hotline so that community members could call in to get culturally informed answers to their questions about pandemic safety, testing, vaccines, or health department services.

The work of the Hispanic Liaison project also led to the creation of the Hispanic Task Force of the Piedmont, a coalition of Hispanic leaders who pooled their time and resources to have a greater impact. As of January 2022, more than 4,500 families (an estimated 20,000 individuals) in Forsyth County have attended events hosted or promoted by the Task Force where they have received educational materials, emergency resources, and information about community services.

Even after the COVID-19 pandemic has eased, there will continue to be a need for a Hispanic Liaison program at the FCDPH. More than 50,000 Forsyth County residents identify as Hispanic/Latino, representing roughly 13% of the population. Most recently, the Hispanic Liaison team was actively engaged in responding to urgent needs created by the Weaver fertilizer plant fire. As this fire affected a largely Hispanic area of Winston-Salem, the team worked to ensure that residents in that area had adequate shelter, food, hygiene supplies, and facemasks, as well as up-to-date information in English and Spanish about the status of the fire and the evacuation recommendations.

The Hispanic Liaison project does not have its own staff. To operate as a permanent program with adequate staffing, the Hispanic Liaison project would require the following dedicated staff:

- One full-time Public Health Educator II to oversee the program, manage budgets, supervise program staff, identify community needs, research resources and curricula, and establish and maintain community partnerships.
- One full-time Public Health Educator I to coordinate events, develop culturally informed educational materials, facilitate education sessions, and answer Spanish-language hotline calls.
- One part-time Health Program Assistant to help answer Spanish-language hotline calls, support events, track inventory, and distribute educational materials.

*Manager's Recommendation:*

*Board Action:*

## SOCIAL SERVICES

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**Title of ASL: Administration – One Full-Time Fiscal Technician**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$51,822        |
| Revenue                   | \$23,320        |
| <b>Net County Dollars</b> | <b>\$28,502</b> |

**Description of Request:**

The Department of Social Services is requesting one (1) Full-Time Fiscal Technician to assist with the day-to-day operations of the Business Office. This position will assist with the monthly reimbursement requests to the State, the preliminary and final statement requests for reimbursement, cash handling, daily deposits, daily payment processing of energy applications for payments, assist with revenue reconciliation processes and assist with accounts payable functions, agency staff daysheet submission, travel and training requests utilizing appropriate policies and procedures.

The functions of this position are eligible for a 45% reimbursement through State Reimbursement process as overhead expenditure.

*Manager's Recommendation:*

*Board Action:*

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## **SOCIAL SERVICES**

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**Title of ASL: Adult Services – Additional Funding for In-Home Aide Services**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$392,395        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$392,395</b> |

**Description of Request:**

The Department of Social Services is requesting an increase in funding of \$392,395 for In Home Aide Services (IHA) to serve 100 additional adults. IHA Services assists in allowing aging adults to remain in their homes.

In 2018, the waitlist had 103 adults waiting to receive these services. Currently, the waitlist has increased to 391 adults and without these services these aging adults potentially face placement in an Adult Care Home or Long Term facility.

These funds would be 100% County dollars and not eligible for reimbursement.

*Manager's Recommendation:*

*Board Action:*

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## SOCIAL SERVICES

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**Title of ASL: TEAM Administration – Division Director for Medicaid**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$109,762       |
| Revenue                   | \$82,321        |
| <b>Net County Dollars</b> | <b>\$27,441</b> |

**Description of Request:**

The Department of Social Services is requesting one additional Social Services Division Director to create a Medicaid Division in the agency. There are currently 244 employees in the Economic Services Division, 113 of which complete Medicaid applications, recertification and Non-Emergency transportation scheduling for both Family & Children's Medicaid as well as Adult Medicaid. The addition of this position will improve staff oversight, improve the ability to complete the needed program analysis to determine training needs, conduct state audit oversight, monitor staff productivity, and gauge application accuracy.

This position is eligible for a 75% reimbursement rate from Medicaid.

*Manager's Recommendation:*

*Board Action:*

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# AGING SERVICES

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**Title of ASL: Senior Services**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$25,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$25,000</b> |

**Description of Request:**

Senior Services Inc. is requesting \$395,000 from the County for FY23. While this is a \$20,000 increase over the FY22 Adopted budget, it represents a \$25,000 Alternate Service Level increase.

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 1,700 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 increased to \$375,000 in FY22. In FY22, an additional \$200,000 was approved for their Creative Connections Campaign. Again, the FY23 recommended budget includes \$370,000 for Senior Services.

*Manager's Recommendation:*

*Board Action:*

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## AGING SERVICES

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**Title of ASL: The Shepherd's Center – Increase Funding**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$25,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$25,000</b> |

**Description of Request:**

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$25,000, for a total of \$80,000, for FY23. Of the total funding request, \$50,000 would be for the Shepherd's Center of Greater Winston-Salem and \$30,000 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. The FY22 budget included \$65,000 and the FY23 recommended budget includes \$55,000 based on continuation funding.

*Manager's Recommendation:*

*Board Action:*

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# YOUTH SERVICES

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**Title of ASL: JCPC Cash Match**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$282,256        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$282,256</b> |

**Description of Request:**

The Forsyth County Juvenile Crime Prevention Council (JCPC) is requesting that Forsyth County provide a thirty percent (30%) cash match on Forsyth County JCPC funds. This match would enable the JCPC to expand programming for youth throughout Forsyth County.

The current annual Forsyth JCPC allocation is \$940,852. A 30% cash match equates to \$282,256. This increase in funding would allow the Forsyth County JCPC to expand the continuum of services to better reach youth displaying problematic behaviors in school and in community settings, and to provide needed support of the Forsyth County School Justice Partnership. Additionally, it would allow the JCPC to expand immediate intervention services for the serious, violent, and chronic offenders currently under supervision by the Forsyth County Juvenile Court Counselors.

NC General Statute 143B-851 addresses the powers and duties of the JCPC. Section 143B-851 (c) (5) states that, "... on an ongoing basis, each County Council shall: Plan for the establishment of a permanent funding stream for delinquency prevention services." Provision of a 30% cash match by Forsyth County would assist in the ongoing establishing of that permanent funding stream.

*Manager's Recommendation:*

*Board Action:*

# NC COOPERATIVE EXTENSION SERVICE

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**Title of ASL: Office Assistant**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$18,372        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$18,372</b> |

**Description of Request:**

This Alternate Service Level request considers funding a vacant position (salary and benefits) within NC Cooperative Extension Service. In the past, this position managed 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 has been a full-time “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 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 as well as assigning duties and responsibilities of those positions. Their desire is to have the position work with only the NC A&T Agents housed in the Forsyth County Center. This ASL requests that this position no longer be a “send in” position and instead be a part-time with benefits position, fully funded by Forsyth County.

Receiving funding from the County for this position will allow the Department the opportunity to employ a part-time Office Assistant, who will work closely with the Administrative Assistant, to offer excellent customer service to walk-in clients and to assist all staff in the Agricultural Building with day-to-day needs. Specifically, the position will be responsible for booking educational event and room reservations in the Agricultural Building.

*Manager's Recommendation:*

*Board Action:*

# LIBRARY

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**Title of ASL: Administration – Two Full-Time Event Planners**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$119,255        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$119,255</b> |

**Description of Request:**

The Library Director is requesting two (2) Full-Time Event Planners to support the improved, effective promotion of the Library’s cultural, arts, and educational programming. Currently, staff is not able to devote time to marketing services and programs so the Library contracts this out to graphic designers and others to assist with promotional efforts. Adding these positions would allow for the production and distribution of these materials in-house.

This expenditure would be 100% funded by County dollars.

*Manager's Recommendation:*

*Board Action:*

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# LIBRARY

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**Title of ASL: Administration – Two Full-Time Fiscal Technicians**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$103,017        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$103,017</b> |

**Description of Request:**

The Library Director is requesting Two (2) Full-time Fiscal Technicians to assist with the existing and expanding volume of financial responsibilities of the Library department. Currently, the Office Administrator and one Fiscal Technician handle the accounts payable responsibilities in tandem. The addition of these two positions will help the Library improve and modernize the vast majority of its accounting practices, which will lead to greater efficiency and expediency in processing and the allocation of payments at the administrative level.

This expenditure would be 100% funded by County dollars.

*Manager's Recommendation:*

*Board Action:*

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# LIBRARY

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**Title of ASL: Administration – 4 Full-Time Library Assistants**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$161,433        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$161,433</b> |

**Description of Request:**

The Library Director is requesting four (4) Full-time Library Assistants for various locations/divisions to assist with the continued successful delivery of customer-requested and community-expected public service library operations. These positions will directly increase the Library's capacity and ability to respond to the Community's demand for increased evening and weekend hours at multiple locations and manage the increased circulation of materials spawned by the popularity of the To-Go Library. These positions will also provide direct customer services and delivery of childhood programs and resources. Additionally, the Library will be able to stabilize its workforce, which supports the County's goal of being a great place to work.

This expenditure would be 100% funded by County dollars.

*Manager's Recommendation:*

*Board Action:*

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# PARKS

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**Title of ASL: Risk Tree Mitigation**

|             |                  |
|-------------|------------------|
| Expenditure | \$100,000        |
| Revenue     | \$ -             |
|             | <hr/>            |
|             | <b>\$100,000</b> |

**Description of Request:**

This request is to remove three-hundred (300) (+/-) ash trees in Tanglewood and other County parks that have been killed by the invasive Emerald Ash Borer (EAB). These are trees in and adjacent to use areas of the parks. Removal of these trees will mitigate risks to potential targets.

Hazard or Threat to Public Safety: A majority of trees affected by the EAB infestation are in or adjacent to park use areas. Numerous targets are in proximity to these trees on a regular basis, and approval of this request will allow mitigation of this risk. The duty of care as well as a listed goal of Park’s mission is to provide safe and well-maintained facilities.

Mission Oriented: To operate, develop, and maintain a park system to meet the recreational needs of the park visitors. To provide extraordinary, safe, and well-maintained facilities to ensure recreational/leisure opportunities are available for Forsyth County citizens. Removal of risk trees aligns with the goal of providing safe facilities.

Potential Consequences: If a tree damaged by the EAB were to come into contact with a target, there could be consequences both legal and monetary. Persons and/or property could be affected creating a negative impact.

Request: \$100,000 annually for 3-5 years

*Manager's Recommendation:*

*Board Action:*

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# PARKS

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**Title of ASL: Festival of Lights Displays**

|             |                  |
|-------------|------------------|
| Expenditure | \$100,000        |
| Revenue     | \$ -             |
|             | <hr/>            |
|             | <b>\$100,000</b> |

**Description of Request:**

Request for funds needed to purchase new or renovate existing displays at Festival of Lights.

Due to age, multiple displays require replacement of either its structure or the lights system. Furthermore, technological changes, and complexity of the lighting system, for certain displays, make it difficult to procure the needed parts for repair. This leads to the need of complete or partial replacement of the said system.

By funding this request, the Department aims to avoid any significant electrical failures as well as refresh the existing display inventory with new or refurbished displays to enhance the visitor's experience.

*Manager's Recommendation:*

*Board Action:*

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# PARKS

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**Title of ASL: Motive Equipment Replacement Program for the Entire Department**  
(Except Golf Division)

|             |                  |
|-------------|------------------|
| Expenditure | \$180,000        |
| Revenue     | \$ -             |
|             | <b>\$180,000</b> |

**Description of Request:**

Request for funds needed to establish an annual replacement program for motive equipment for the entire department, except Golf Division.

Mission Oriented: Maintaining the park system, is one of the main aspects of our mission. To fulfill the mission, our staff relies heavily on equipment and the Department via this request aims to ensure the equipment needs are adequately met.

Improve Efficiency/Productivity: Currently, when not counting for Golf Division, 33% of the department' motive equipment inventory exceeds the years average lifespan. Approximately, 20% of the equipment exceeds the hours average lifespan. These figures suggest the overall condition of our equipment and the impact it may have on both, staff' productivity, when completing certain tasks using the equipment, and repair costs. Due to age of some equipment, too often our mechanics are faced with dilemmas of not being able to find needed parts for repair. As a result, this can translate in longer hours to complete certain tasks, negative impact on effectiveness, as well as increased repair costs.

Potential Consequences: Safety concerns. Impact on productivity. Increased repair costs as well as opportunity costs.

|   |           |
|---|-----------|
| Expenditure (10 years replacement – annual cost)                            | \$180,000 |
| or  |           |
| Expenditure (15 years replacement – annual cost)                            | \$120,000 |
| or  |           |
| Expenditure (Funded annually per schedule or life expectancy – annual cost) | \$13,100  |
| Revenue   | \$0       |

*Manager's Recommendation:*

*Board Action:*

# PARKS

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**Title of ASL: Capital Expansion at Triad Park**

|             |                 |
|-------------|-----------------|
| Expenditure | \$150,000       |
| Revenue     | \$75,000        |
|             | <hr/>           |
|             | <b>\$75,000</b> |

**Description of Request:**

Request for funds needed to maintain and improve aging infrastructure and fixed assets at Triad Park.

Mission Oriented: Maintaining the park system, is one of the main aspects of our mission, or the mission of any Parks and Recreation Department. To this extend, by funding this request, the Department aims to adequately maintain or replace aging infrastructure or fixed assets located at Triad Park.

Hazard or Threat to Public Safety: There is no immediate hazard or threat to public safety. However, based on traffic data for the past 5 years, on average, Triad Park has over 841,000 annual visitors and by not funding this request annually, the impact would be detrimental to this statistic and therefore to the quality of life of those visiting the park.

Potential Consequences: Avoiding deferred maintenance backlogs. Some of the needed funds will address playground repair or replacement, which if not addressed accordingly, could result in potential serious accidents involving children.

*Manager's Recommendation:*

*Board Action:*

# PARKS

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**Title of ASL: Campground WiFi Improvements**

|             |                  |
|-------------|------------------|
| Expenditure | \$175,000        |
| Revenue     | \$ -             |
|             | <hr/>            |
|             | <b>\$175,000</b> |

**Description of Request:**

This request is for funds needed to improve wireless connectivity (Wi-Fi) at the Tanglewood Park RV Campground. Wi-Fi is no longer a luxury when it comes to customer service - it is an expectation. Wi-Fi is the number one issue that customers' experience and among the amenities advertised for the Campground. Access to reliable Wi-Fi service is important to visitors, particularly in the "post-pandemic" world, when working remotely is becoming a common practice. This applies to some of our campers as well.

The services provided at the campground are in line with the county goals and Parks mission. The Tanglewood RV Campground has forty-four (44) campsites and generated a net profit of \$300,458 in FY21. Parks would like to maintain and/or improve this standard, and this request will help improve the overall customer satisfaction and therefore, achieve goals both at the Departmental and County level.

This request will not change the current monthly cost for this service at the Campground.

*Manager's Recommendation:*

*Board Action:*

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# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Title of ASL:** Downtown Winston-Salem Partnership

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$10,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$10,000</b> |

**Description of Request:**

Downtown Winston-Salem Partnership is requesting \$10,000 to assist with its Master Plan process. The FY23 Recommended Budget includes \$20,000 for this organization.

*Manager's Recommendation:*

*Board Action:*

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# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Title of ASL:** Greater Winston-Salem, Inc.

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$165,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$165,000</b> |

**Description of Request:**

This Alternate Service Level (ASL) for Greater Winston-Salem, Inc. (GWSI) is for \$165,000, which combined with the continuation level funding of \$185,000, meets their FY23 request of \$350,000.

Planned projects include:

- Increased site visits
- Expansion of marketing outreach for talent attraction
- Entrepreneurial recruitment initiatives
- Pitches to fill hangars at Smith Reynolds Airport
- Marketing plan for Tanglewood Business Park
- Development plans for new industrial land

*Manager's Recommendation:*

*Board Action:*

# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Title of ASL:** Piedmont Triad Film Commission

|                           |                |
|---------------------------|----------------|
| Expenditure               | \$5,000        |
| Revenue                   | \$ -           |
| <b>Net County Dollars</b> | <b>\$5,000</b> |

**Description of Request:**

The Piedmont Triad Film Commission is requesting \$35,000 in funding for FY23. This represents an increase of \$5,000.

This request is based on the anticipation that the film incentive has improved in a way that it will better benefit this region. According to Executive Director Rebecca Clark, “minimum spend has been lowered from 3 million for feature films (as opposed to what it was prior to 2015 - \$250,000), to 1.5 million for feature films. Our area has had much success at winning independent feature films that are 1 - 5 million dollar budget films. With the incentive’s min. spend being higher, most productions want to go to the two Union designated “production centers” of Wilmington and Charlotte. I am confident that lowering the min. spend will help improve our chances at getting more business here.”

Ms. Clark anticipates that hosting more productions will require more work, thus the need to hire part time help for administrative duties and marketing (newsletters and marketing collateral) so that she can focus her attention on business recruitment and facilitating the productions once they are here.

*Manager's Recommendation:*

*Board Action:*

## GENERAL SERVICES

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**Title of ASL: 1 FT Grounds Maintenance Technician I**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$59,159        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$59,159</b> |

**Description of Request:**

This request is for one (1) full-time Maintenance Technician I position to assist General Services' Grounds Maintenance Division with mowing and property maintenance responsibilities. Due to the increasing acreage maintained by General Services, this position is requested to maintain current service levels. Grounds has absorbed the increase in the amount of acreage over the last 10 years without changing the number of positions in this Division. Approval of this request would expand the number of Grounds Maintenance Technician I positions to seven, and the total Grounds Division to eighteen (18) employees.

Landscaping gives the public their first impression of the County properties. The addition of the requested position will reduce the proportional time dedicated to mowing, and allow for more time dedicated to property maintenance issues such as shrub trimming, pesticide application, and trash removal. Additionally, this request will lower the response time for work orders as well as the time needed to perform other tasks such as snow and ice removal and storm debris cleanup.

Approval of this request will increase productivity by easing the current workload on staff. This would free up senior positions to concentrate on specialty work assignments and allow Grounds to perform more preventative maintenance to reduce the impact of future issues.

If the additional position is not approved, the Department believes overtasked staff will not have sufficient capacity to continue providing the expected levels of service. Customers in understaffed facilities are subject to missed deadlines and delays in task. For employees in an understaffed "field" division, productivity decreases and workplace injuries can occur with more frequency. Finally, there could be a reduction in external and internal customer satisfaction.

The estimated recurring costs (salary, benefits, and uniform) for the first year are projected to be \$43,259. There is also a non-recurring capital outlay cost of \$15,900, which would provide the associated equipment needed for the new position.

*Manager's Recommendation:*

*Board Action:*

## GENERAL SERVICES

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### Title of ASL: Fleet Vehicle Geotracking System

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$86,412        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$86,412</b> |

### Description of Request:

This request is to contract for a geotracking system service for all County vehicles in an effort to improve the safety, efficiency, and condition of the approximately 680 vehicles in the motor fleet. Currently, Automotive Services is unable to track the mileage of each vehicle, establish appropriate preventative maintenance schedules, or provide assurance that vehicles are being operated appropriately. The current method available to Fleet is through user reported information obtained through the motor fleet credit card (WEX) program. This information is often inaccurate and does not include information regarding approximately 25% of the fleet that use County pumps exclusively.

The Department believes that implementing a geotracking system will provide several benefits from a vehicle cost, maintenance, and reporting standpoint including:

- Ability to monitor driver behavior (speeding, seatbelt use, harsh braking, etc)
- Ability to track vehicle emissions
- Decrease idle and down time, thus decreasing unnecessary fuel consumption
- Ability to track vehicle mileage, maintenance schedules, etc.
- Early warnings of OBD error codes indicating maintenance issues
- Increase of driver accountability

Based on informal quotations received by T-Mobile, Verizon, and GeoTab, this service is estimated to cost \$18.95/vehicle/month. The total recurring annual cost of this service is \$86,412 (inclusive of startup fees and hardware).

*Manager's Recommendation:*

*Board Action:*

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# HUMAN RESOURCES

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**Title of ASL:** Human Resources Technician

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$53,656        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$53,656</b> |

**Description of Request:**

The Human Resources Department is requesting an additional Human Resources Technician for FY23. The HR Technician serves as an initial point of contact for employees and retirees, processing background checks and references, exit interviews, benefits through the system, invoicing, as well as serving in an administrative capacity to the Sr. Human Resources Consultants. Adding an additional HR Technician will increase the span of control between the technicians. Currently there are two technicians to process all applicant background checks, references, benefits, and administrative needs.

*Manager's Recommendation:*

*Board Action:*

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# HUMAN RESOURCES

---

**Title of ASL:** Senior Human Resources Consultant

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$75,499        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$75,499</b> |

**Description of Request:**

The Human Resources Department is requesting an additional Senior Human Resources Consultant for FY23. The work volume of the four current Sr. HR Consultants continues to increase which has required consultants to become more involved in the active recruitment, retention, and daily needs of their departments. The hope is that with the addition of this position, HR will have more capacity to 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.

*Manager's Recommendation:*

*Board Action:*

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# COUNTY COMMISSIONERS AND MANAGER'S OFFICE

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**Title of ASL: Electric Vehicle Infrastructure and Vehicles**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$485,320        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$485,320</b> |

**Description of Request:**

At the December 5, 2019 meeting, the Board of Commissioners adopted a resolution in support of a state goal of 100% clean renewable energy by 2050 and creation of green jobs. There has been discussion in the past regarding possibly integrating hybrid and/or electric vehicles into the County fleet.

This request is to enable the engineering/design, procurement, and installation of a network of charging stations in the Government Center parking deck and the employee parking lot of the Human Services Campus for plug-in electric vehicles owned by the County and operated by County employees. The network will include the necessary components to maximize efficiency by controlling, tracking, and reporting of utilization parameters including charging cycles and energy usage. At the Government Center parking deck, the initial installation will provide two operational charging stations with the capacity to add ten additional charging stations in the future. At the Human Services Campus employee parking lot, the initial installation will provide six operational charging stations with the capacity to add six additional charging stations in the future.

This request also provides funds to purchase eight (8) Chevy Bolt electric vehicles for a proposed pilot program recommended by the Sustainability Committee. The vehicles are proposed at a cost of \$31,915 each with a total cost of \$255,320. General Services has identified eight vehicles in its replacement schedule that can be replaced by these electric vehicles.

*Manager's Recommendation:*

*Board Action:*

# COUNTY COMMISSIONERS AND MANAGER'S OFFICE

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**Title of ASL: County Connections**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$20,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$20,000</b> |

**Description of Request:**

The County entered into a contract with Jim Longworth to produce a County Connection video series during Fiscal Year 2022. As part of this agreement, Mr. Longworth produced two 30-minute episodes per month to highlight the services provided by Forsyth County government. The series has been broadcast on WSFCS Cable Channel 2 and on City Cable Channel 13 and the videos have also been uploaded to the County website.

This request would allow this series to be produced throughout Fiscal Year 2023.

*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 discussion in prior years about 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 request would establish this office to assist with marketing 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), 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.

Another option would be to consolidate current resources the County currently has in the Sheriff's Office (two full-time positions and a contracted position), the Library (currently one full-time position), and MIS (currently three full-time positions).

*Manager's Recommendation:*

*Board Action:*

# TAX ADMINISTRATION

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**Title of ASL: Two Full-Time Tax Assistants**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$91,168        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$91,168</b> |

**Description of Request:**

The Forsyth County Tax Assessor and Collector is requesting two full-time Tax Assistants due to the increase in ownership, valuation, and collection activities which has resulted in a significant increase in workload volume and has had a negative impact on timeliness.

Due to the volume and nature of the workload, the department is experiencing high turnover rates and increased absences. The addition of these two positions would address this dilemma and ensure proper and timely billing and collection activities, while safeguarding the accuracy of the data dependent upon by other agencies. These two positions would float between the Tax Assessing and Tax Collection Divisions and ensure proper billing and accurate collection activities.

These positions would be 100% County-funded.

*Manager's Recommendation:*

*Board Action:*

# TAX ADMINISTRATION

---

**Title of ASL: One Full-Time Tax Assistant**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$45,584        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$45,584</b> |

**Description of Request:**

The Forsyth County Tax Assessor and Collector is requesting one Full-time Tax Assistant position in the Tax Collection Division to initially bill and collect all sanitation and demolition liens for the City of Winston-Salem. If agreed upon by the City, the County would be the sole biller and collector for the City's sanitation and demolition liens and this would require an amendment to the inter-local agreement between the two entities.

The addition of this position would ensure that Tax Administration would continue to work efficiently and successfully absorb the increased workload. The funding of this position would come from the fees collected from the City of Winston-Salem for our providing these services.

*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               | \$170,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$170,000</b> |

**Description of Request:**

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$170,000 in County funding for FY23. This represents the same level of funding received in the current budget which was split between programming support of \$75,000 and operating support of \$95,000. Prior to the current fiscal year, 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 FY23 request, \$75,000 will support programming, including the Summer Park Concert Series at the Tanglewood and Triad Park Amphitheaters, and \$95,000 will be used for operating expenses. Again, this is the same split that was included in the FY23 Adopted Budget.

As part of the Summer Parks Concert Series in FY23, 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 five summer parks concerts from April through July that will be free to the public. The remaining \$95,000 would be used for Operating Support.

For FY22, 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 and \$134,725 from the State of North Carolina. Additionally, Arts Council received an award of \$4,500,000 from the County in the first round of American Rescue Plan Act (ARPA) funding decisions.

The FY23 recommended budget includes \$100,000 for Arts Council.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Consideration of Behavioral Health Requests Not in Recommended Budget**

|                           |                    |
|---------------------------|--------------------|
| Expenditure               | \$1,726,579        |
| Revenue                   | \$ -               |
| <b>Net County Dollars</b> | <b>\$1,726,579</b> |

**Description of Request:**

As part of the Fiscal Year 2022-2023 budget process, a Request for Proposals was issued for the County’s annual behavioral health funding. Staff worked with ... to develop recommendations to allocate the annual funding and the County received xx applications from xx vendors and at the xx/xx/xx meeting, recommendations for FY23 were presented to the Board of Commissioners.

Based on these recommendations, there were 19 programs that were either not funded or were funded at a lower amount than what was requested. Agencies not receiving funding include:

| <b>AGENCY</b>                          | <b>FUNDING GAP</b> |
|--|--------------------|
| CareNet                                | \$48,000           |
| Daymark                                | \$27,425           |
| HOPE Counseling                        | \$280,500          |
| HOPE Counseling – Transitional Housing | \$500,000          |
| Into the Wild                          | \$20,000           |
| SmartStart                             | \$297,688          |
| The Wells Center                       | \$100,000          |
| Winston-Salem Urban League             | \$25,000           |
| The Enrichment Center                  | \$45,000           |
| Family Services                        | \$10,389           |
| Crossnore                              | \$123,291          |
| Green Tree                             | \$7,000            |
| Mental Health Association              | \$5,000            |
| Financial Pathways                     | \$10,200           |
| Industries for the Blind               | \$64,200           |
| NAMI                                   | \$6,000            |
| MOJI Coffee and More                   | \$20,000           |
| Twin City Harm Reduction               | \$59,310           |
| YWCA Hawley House                      | \$77,576           |

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL: Boston-Thurmond Community Network**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$100,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$100,000</b> |

**Description of Request:**

The Boston-Thurmond Community Network is requesting a grant of \$100,000, 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 2023, Boston-Thurmond Community Network proposes to complete critical home repairs on 50 homes; assist with funding early learning slots for Boston-Thurmond families in six Early Head Start and Head Start Classrooms at the new Senior Services Intergenerational Center; expand the book babies literacy program for 100 babies (ages 0-4), run by Imprints Cares; expand digital equity initiative by providing internet to 100 more homes in Boston-Thurmond with a focus on households with toddlers and school-aged children; and continue partnering with Novant to expand health services at Today's Woman/Today's pediatrics in Boston-Thurmond around infant mortality.

*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 FY23. 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 to offset the cost of their District Court Mediation Program, which would include funding for staff, office supplies, court copies, parking, and technical transition set up.

*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 FY23, an increase of \$33,305 over FY22 funding. In FY18 and FY19, ESR 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. The FY21 restored budget included \$41,695 for general operational support of the organization and its various programs and this was the same amount of funding included in FY22.

For FY23, 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.

The FY23 Recommended Budget includes \$41,695 for Experiment in Self-Reliance.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** H.A.R.R.Y. Veterans Community Outreach Services

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$10,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$10,000</b> |

**Description of Request:**

H.A.R.R.Y. Veterans Community Outreach Services is requesting \$35,000 for Fiscal Year 2023, an increase of \$10,000 over the Fiscal Year 2022 Adopted Budget.

The mission of H.A.R.R.Y. Veterans Community Outreach Services is to address the health, social, economic and institutional issues that impact a health and wholesome quality of life for the men/women who have and continue to serve in our Armed Services. Goals and objectives include being a network of veterans, their eligible family members, family members of active duty service members and patriotic members of the community that support and assure “the promise to make whole” our veterans; engaging the veterans in wholesome activities to assist in their transition back into their communities to include participation in community events through Outreach and engagement; providing emergency financial assistance (not to exceed \$500) for delinquent utilities, rental and housing deposits, vehicle insurance/minor repairs, and replacement of household items; providing support for out-of-pocket expenses and co-pays for services rendered to veterans from non-VA medical facilities; and creating Veteran Network partnerships to address the untimely delivery of compensable benefits, access to quality health care within and/or by way of non-VA medical facilities; veteran Caregiver fiduciary rights/laws, and equality in female veterans receiving/requiring benefits and/or services.

H.A.R.R.Y. Veterans Community Outreach Services has received \$25,000 since Fiscal Year 2018 and the FY23 Recommended Budget includes \$25,000 for this organization.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Healing Ministries

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$30,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$30,000</b> |

**Description of Request:**

Healing Ministries is requesting a total of \$30,000 in County funding for FY23. This organization has not received funding in prior years through Special Appropriations.

The mission of Healing Ministries is to bring healing to every area of brokenness in the community: Spiritual, Educational, Economic, Relational, and Societal. Goals and objectives include establishing strong relationships with families in east and south Winston-Salem; providing daily enrichment activities for at-risk youth in low income, high crime areas; providing bi-weekly enrichment for parents with low-income; providing all-summer long paid job skill and reading program for at-risk teen boys; and providing weekly activities for elderly.

Specific goals of Healing Ministries in FY23 include keeping at least 12 boys from joining a gang and assisting 6 with leaving their gang, helping 20 students achieve proficiency in their academics, keeping 12 teen girls who are high risk from pregnancy, and assisting 10 families with gainful employment through job readiness.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Humane Society Increase**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$23,429        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$23,429</b> |

**Description of Request:**

The Humane Society is requesting an increase to their contract with Forsyth County that provides services for animal custody, care, intake, and redemption of dogs and cats as well as all euthanasia services pursuant to applicable law and regulations. The existing contract allows for a 2% increase each calendar year. An additional 10% is requested by the Humane Society in 2023 to cover rising staff and operating costs.

*Manager's Recommendation:*

*Board Action:*

# 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 develop and deploy a Marginalized Business Manual by the end of Calendar Year 2022, launch a monthly Startup Study Hall where mentors and coaches can work with entrepreneurs and small business owners on the growth of their business, and offer Entrepreneurs-in-Residence quarterly scholarships that provide three months free access to its startup studio in partnership with Innovation Quarter’s Sparq. 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               | \$64,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$64,000</b> |

**Description of Request:**

IFB Solutions is requesting \$64,000 in FY23 to continue providing subsidized transportation service assistance for 90 individuals who are blind or visually impaired.

The mission of IFB Solutions is to provide opportunities for persons who are blind or visually impaired in need of training, employment and services. IFB Solutions believes all persons who are blind or visually impaired have the right to succeed in every area of life.

IFB Solutions is also seeking funding from the City of Winston-Salem, the Federal Transit Administration (FTA) Enhanced Mobility of Seniors and Individuals with Disabilities, Section 5310 funding, and the FTA Job Access and reverse Commute (JARC), Section 5107 funding, as well as the Winston-Salem Foundation, Access to Efficient and Affordable Transportation Funding. The total cost for this project is \$322,000, meaning Forsyth County's funding would amount to 19.9%.

These funds are not included in the FY23 Recommended Budget.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Kernersville Auto Museum

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$20,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$20,000</b> |

**Description of Request:**

The Kernersville Auto Museum is requesting \$20,000 in FY23 for operating capital.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: The Korner's Folly Foundation**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$125,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$125,000</b> |

**Description of Request:**

The Korner's Folly Foundation is requesting \$125,000 in FY23 to assist with the construction of a Visitors Center at Korner's Folly that will also serve as a community gathering place.

The mission of the Korner's Folly Foundation is to foster an appreciation for history, the arts, and enterprise through the preservation and interpretation of Korner's Folly. Goals and objectives of the Visitors Center include to serve as a tourism resource for Forsyth County, promoting area attractions, dining, lodging, and shopping for travelers; to serve as a community asset providing much needed space for meetings, conferences, and events for use by local nonprofits and businesses; to increase and diversity educational programs by increasing organizational capacity and accessibility; and increase organizational sustainability by drastically improving infrastructure.

The new cost of the Visitors Center is \$2.8 million, of which, \$1.9 million has been raised.

The County provided \$100,000 toward this project as part of the FY21 budget restorations. These funds are not included in the FY23 Recommended Budget.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: My Brother's Second Chance**

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$150,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$150,000</b> |

**Description of Request:**

My Brothers Second Chance is requesting \$150,000 in FY23 to implement a Boots on the Ground initiative to employ mentors to be stationed at bus stops in areas that are at a high risk for violence to increase the safety of students waiting for the bus in the morning and afternoons.

The mission of My Brothers Second Chance is to educate, empower, and enhance the lives of our at-risk youth. Goals and objectives include saving lost youth by providing knowledge by addressing academic success, emotional competency, self-efficacy skills, communication skills, conflict resolution skills, and connectedness to family, school, and community.

If approved, funds would be used to support operations.

These funds are not included in the FY23 Recommended Budget.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Reynolda House, Inc.

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$50,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$50,000</b> |

**Description of Request:**

Reynolda House, Inc. is requesting \$50,000 in FY23 to support marketing expenses to attract more out-of-market visitors to the Museum and to the community.

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.

If approved, funds would be used for marketing and advertising expenses related to exhibitions, overnight packages, programs, and events. Marketing and advertising expenses would include print, television, and radio ads, billboards and outdoor advertising, digital/social media marketing, direct mail, website support, printed brand collateral, and signage.

These funds are not included in the FY23 Recommended Budget.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Southeastern Center for Contemporary Art (SECCA)**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$25,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$25,000</b> |

**Description of Request:**

Southeastern Center for Contemporary Art (SECCA) is requesting \$25,000 in FY23 to contract with a landscape designer to create a master plan for its gardens and grounds.

The mission of SECCA is to engage our communities by creating inclusive, revelatory, and educational experiences with outstanding contemporary art. Goals and objectives include presenting several high-quality exhibitions a year with the best contemporary artists in the southeast; programming those exhibitions with tours, gallery talks, concerts, films, and performing art to engage the community with new ideas and experiences; serving students from pre-school through higher education with outstanding, affordable, representative, and accessible museum education; and developing SECCA's campus to be a vibrant art-scape for celebrating human expression.

These funds are not included in the FY23 Recommended Budget.

*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 epicenter for producing a more culturally competent community through inclusion, collaboration and restoration by conducting culturally immersive experiences through festivals, tours, educational programming and the establishment of a local African American heritage center.

The mission of Triad Cultural Arts is to preserve African American history and deliver related programming that contributes to a culturally competent community so that significant and lasting improvements can be made in our society. Goals and objectives include promoting an informed understanding of the history of local Black citizens, restore public memory and cultural exchange; preserving African American buildings, landscapes, and material culture within Winston-Salem/Forsyth County's broader landscape to tell our county's entire story; building cultural heritage tours into an economic vitality vehicle for job creation and to stimulate local tourism; filling the gap in educational disparities by providing additional resources to supplement the Winston-Salem/Forsyth County School Systems' African American Infusion Program; and establishing a creative enterprise, through hiring local artists, performers, and musicians, and the utilization of local merchandise and service vendors.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL: Triad Minority and Women’s Business Expo**

|                           |                 |
|---------------------------|-----------------|
| Expenditure               | \$20,000        |
| Revenue                   | \$ -            |
| <b>Net County Dollars</b> | <b>\$20,000</b> |

**Description of Request:**

Triad Minority and Women’s Business Expo is requesting \$20,000 to assist with costs to expand the Triad Minority and Women’s Business Expo, including to secure venue space, support vendors and staff, and other program expenses.

The mission of Triad Minority and Women’s Business Expo is to facilitate the sharing of knowledge and building of professional relationships within the Triad Minority and Women’s Business Community with events specifically designed to maximize opportunities for meeting contacts, obtaining new business leads and ultimately increasing revenue. Goals and objectives include each vendor and attendee to walk away empowered with a plan for their success; helping businesses increase revenue; and raising awareness on the importance of community building and outreach throughout the Triad.

*Manager's Recommendation:*

*Board Action:*

# 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 FY23, an increase of \$5,305 over FY21. 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 FY23 Recommended Budget for United Way Housing Matters at the FY22 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 FY23 are to improve access to mental health care for vulnerable homeless people, to achieve progress towards 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.

Funds provided by Forsyth County in FY23 will be used to support key staff.

*Manager's Recommendation:*

*Board Action:*

# 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 implementing solutions generated by residents in a pilot neighborhood, specifically around housing and workforce development.

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 promoting collaboration among the institutional sectors already involved in placed-based efforts in selected neighborhoods; using study circles to create an environment that allows neighborhood residents to make decisions and develop local solutions to poverty and inequality; use study circles as a mechanism that allows for continuous feedback from residents to service providers that help create an understanding of where gaps exist, and innovation can occur; work with neighborhood leaders to ensure they are equipped with the necessary career, leadership, entrepreneurial and technical skills to help them create the change they seek for their communities; and work collaboratively with resident leaders and organizations to create or review neighborhood asset maps and connecting them to community resources.

Funding would be used for the implementation of the Castle Heights Neighborhood Community Action Plan for Housing and Jobs/Workforce Development.

*Manager’s Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Winston-Salem Tiny Indians

|                           |                |
|---------------------------|----------------|
| Expenditure               | \$3,500        |
| Revenue                   | \$ -           |
| <b>Net County Dollars</b> | <b>\$3,500</b> |

**Description of Request:**

Winston-Salem Tiny Indians is requesting a total of \$3,500 of general operating support to perform mandatory background checks, provide sanitation products to prevent the spread of communicable infections, educate and provide hydration materials to volunteers and youth, feed the youth and families on Community Day, provide security at all games, and support individuals that cannot afford to pay required fees.

The mission of Winston-Salem Tiny Indians is to provide a positive, structural and safe environment for youth to learn the fundamentals of football and cheerleading while incorporating the principles of responsibilities and respect for one another. Goals and objectives include fostering the development of a positive mental attitude and good sportsmanship; providing positive role models in the community with the opportunity to work with individuals one on one; providing growth to each participant's technical skills and conditioning; instilling the principles of enthusiasm, great effort, consistency, and unity; and teaching the importance of proper hydration during training, practice, and games to prevent dehydration to promote health digestion.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Winston-Salem Theatre Alliance

|                           |                  |
|---------------------------|------------------|
| Expenditure               | \$100,000        |
| Revenue                   | \$ -             |
| <b>Net County Dollars</b> | <b>\$100,000</b> |

**Description of Request:**

The Winston-Salem Theatre Alliance is requesting \$100,000 for Phase 2 of its building project, which will include the construction of a Black Box Theatre on the top floor of its new facility, the installation of an exterior elevator connecting the back top floor to the area downstairs, and the creation of a Tribute Garden.

The mission of the Winston-Salem Theatre Alliance is to inspire, transform, and unite the people of the Triad through a broad range of unique, diverse, and unconventional theatrical experiences.

In FY20, the Board approved \$10,000 of a \$100,000 request to the Winston-Salem Theatre Alliance, with the remaining \$90,000 included in the FY22 Adopted Budget.

*Manager's Recommendation:*

*Board Action:*

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## NON-DEPARTMENTAL

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**Title of ASL:** Increase 401(k) Contribution for FT and PT Benefited Employees (Non-sworn only)

|                           |                    |
|---------------------------|--------------------|
| Expenditure               | \$2,470,000        |
| Revenue                   | \$ -               |
| <b>Net County Dollars</b> | <b>\$2,470,000</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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# Forsyth County



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## Quick Facts

2020 Population: 382,590  
 Growth 2010 to 2020: 9.1%  
 (US Census Bureau)

2021 Population Estimate: 389,983

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849

