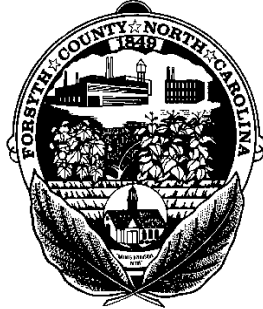


# 2024 – 2025 Annual Budget Forsyth County, North Carolina

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## BOARD OF COUNTY COMMISSIONERS



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***Damon L. Sanders-Pratt, Sr.***, Deputy County Manager  
***Shontell Robinson***, Deputy County Manager  
***Ashleigh B. Matthews***, Clerk to Board  
***Terri M. Goodman***, Chief Financial Officer  
***Bobby F. Kimbrough, Jr.***, Sheriff  
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***B. Gordon Watkins, III***, County Attorney

***BUDGET & MANAGEMENT STAFF:***

***Kyle W. Wolf***, Director  
***Kimberly A. Busse***, Senior Analyst  
***Casey A. Balser***, Analyst  
***Iesha L. Carter***, Analyst  
***Will H. Fulbright***, Analyst  
***Michala S. Westbrook***, Analyst

# **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, 2023.

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, 2023**

*Christopher P. Morrill*

Executive Director

# TABLE OF CONTENTS

---

READER'S GUIDE

GLOSSARY

BUDGET PREPARATION CALENDAR

BUDGET PROCESS

MANAGER'S MESSAGE

**POLICIES AND GOALS** **1**

---

MISSION STATEMENT 2

VISION STATEMENT 3

OPERATING POLICES & GOALS 4

FINANCIAL POLICIES AND GOALS 5

FUND BALANCE POLICY 5

REVENUE SPENDING POLICY 6

BASIS OF BUDGETING AND BUDGETARY AMENDMENTS 8

DEBT MANAGEMENT POLICY 9

BALANCED BUDGET POLICY 9

**FINANCIAL**

---

**OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, & COUNTY DOLLARS** **10**

SUMMARY OF FY24-25 BUDGET CHANGES

REVENUE CHANGES

EXPENDITURE CHANGES

**FUTURE BUDGET PROJECTIONS** **39**

**ASSUMPTIONS FOR FUTURE BUDGET PROJECTIONS** **41**

**SUMMARY OF ANNUALLY BUDGETED FUNDS** **45**

**STATEMENT OF CHANGES – ALL FUNDS** **46**

**STATEMENT OF CHANGES – GENERAL FUND** **47**

**STATEMENT OF CHANGES – LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND** **50**

**STATEMENT OF CHANGES – FIRE TAX DISTRICTS** **51**

**STATEMENT OF CHANGES – MOSER BEQUEST FOR THE ELDERLY FUND** **52**

**STATEMENT OF CHANGES – EMERGENCY TELEPHONE SYSTEM FUND** **53**

**GENERAL FUND REVENUE SOURCES & EXPENDITURE USES** **54**

**GENERAL FUND EXPENDITURE BY OBJECT LEVEL 1/DEPARTMENT** **55**

**GENERAL FUND REVENUE BY OBJECT LEVEL 1/DEPARTMENT** **60**

**GENERAL FUND**

---

**ORGANIZATIONAL CHART** **62**

**PERSONNEL POSITIONS BY SERVICE AREA** **63**

**PUBLIC SAFETY** **66**

EMERGENCY MANAGEMENT 67

EMERGENCY SERVICES 68

---

# TABLE OF CONTENTS

---

SHERIFF'S OFFICE	78
FAMILY JUSTICE CENTER	81
<b>ENVIRONMENTAL MANAGEMENT</b>	<b>83</b>
ENVIRONMENTAL ASSISTANCE & PROTECTION	84
INSPECTIONS	87
<b>HEALTH AND HUMAN SERVICES</b>	<b>88</b>
ANIMAL SHELTER	89
YOUTH SERVICES	91
HEALTH AND HUMAN SERVICES	93
DEPARTMENT OF SOCIAL SERVICES	94
PUBLIC HEALTH	97
BEHAVIORAL HEALTH SERVICES	100
<b>EDUCATION</b>	<b>103</b>
FORSYTH TECHNICAL COMMUNITY COLLEGE	104
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS	106
N.C. COOPERATIVE EXTENSION SERVICE	108
<b>CULTURE &amp; RECREATION</b>	<b>110</b>
FORSYTH COUNTY PUBLIC LIBRARIES	111
PARKS	113
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>116</b>
AIRPORT	117
COMMUNITY AND ECONOMIC DEVELOPMENT	120
CITY/COUNTY PLANNING & DEVELOPMENT	124
<b>ADMINISTRATION &amp; SUPPORT</b>	<b>125</b>
BUDGET & MANAGEMENT	126
FINANCE	128
GENERAL SERVICES	130
HUMAN RESOURCES	133
MIS	135
MAPFORSYTH	137
PURCHASING	139
ATTORNEY	140
COUNTY COMMISSIONERS & MANAGER	142
COMMUNICATIONS	144
<b>GENERAL GOVERNMENT</b>	<b>146</b>
BOARD OF ELECTIONS	147
REGISTER OF DEEDS	149
TAX ADMINISTRATION	151
NON-DEPARTMENTAL	153
SPECIAL APPROPRIATIONS	155
DEBT SERVICE	157

---

## SPECIAL REVENUE FUNDS

<b>SPECIAL REVENUE FUNDS OVERVIEW</b>	<b>161</b>
<b>PANDEMIC RESPONSE SPECIAL REVENUE FUND</b>	<b>162</b>
<b>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</b>	<b>164</b>
<b>LAW ENFORCEMENT EQUITABLE DISTRIBUTION FUND</b>	<b>166</b>
<b>MOSER BEQUEST FOR CARE OF THE ELDERLY FUND</b>	<b>168</b>
<b>NC OPIOID SETTLEMENT FUND</b>	<b>170</b>
<b>STATE PUBLIC SCHOOL BUILDING CAPITAL FUND</b>	<b>172</b>
<b>SPECIAL FIRE TAX DISTRICT FUND</b>	<b>173</b>

---

# TABLE OF CONTENTS

---

## CAPITAL PROJECT ORDINANCES

---

CAPITAL PROJECTS ORDINANCES OVERVIEW	174
2011 LIBRARY BOND CPO	175
2016 KALEIDEUM MUSEUM CPO	176
2016 SCHOOLS CPO	177
2016 FTCC CPO	178
2016 PARKS FACILITIES CPO	179
2017 COURT FACILITIES BONDS CPO	180
2017 TANGLEWOOD BUSINESS PARK CPO	181
2018 WS/FC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO	182
2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO	183
2018 SMITH REYNOLDS AIRPORT CPO	184
2019 PAY-GO CPO	185
2020 2/3RDS BONDS CPO	186
2020 WS/FC SCHOOLS CAPITAL MAINTENANCE 2/3RDS BONDS CPO	187
2020 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO	188
2020 RADIO SYSTEM UPGRADE	189
2020 PAY-GO CPO	190
2020 MOTIVE EQUIPMENT REPLACEMENT CPO	191
2021 PAY-GO CPO	192
2022 BELEWS LAKE PARK CPO	193
2022 PAY-GO CPO	194

## CAPITAL IMPROVEMENT PLAN

---

POLICIES & FINANCIAL STRATEGIES	192
FINANCING OPTIONS	192
PROPOSED PLAN	193
SUMMARY OF ALL PROJECTS CONSIDERED	195
IDENTIFIED NEEDS	196

## APPENDICES

---

A BRIEF HISTORY OF FORSYTH COUNTY	200
COUNTY OWNED/LEASED FACILITIES	201
DEMOGRAPHIC STATISTICS	203
PRINCIPAL TAXPAYERS	204
PRINCIPAL EMPLOYERS	205
RATIOS OF OUTSTANDING DEBT BY TYPE	206
DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT	207
PROPERTY ASSESSED VALUES	208
PROPERTY TAX RATES	210
PRIVILEGE LICENSES	212
ALTERNATE SERVICE LEVEL OVERVIEW	213
ALTERNATE SERVICE LEVEL REQUESTS	217
FEE SCHEDULE	313
MAP OF FORSYTH COUNTY, NC	

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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

## **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.

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# READER'S GUIDE

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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/cost centers, four joint City-County departments administered by the City of Winston-Salem (Emergency Management, Inspections, Planning, and Purchasing), Forsyth Technical Community College, and Winston-Salem/Forsyth County Schools. 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.

## **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 three 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 for the elderly population of Forsyth County.

The **North Carolina Opioid Settlement Special Revenue Fund** was adopted by the Board of Commissioners to account for the distribution of proceeds the County will receive as part of a nationwide settlement with opioid manufacturers and pharmaceutical distribution companies to hold them accountable for the opioid epidemic.

## **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

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# READER'S GUIDE

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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 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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# 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. A position listing 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 listing, 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 run reports with the updated figures and begin the process of entering their estimates into the Budget system.

The Capital Improvement Plan 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 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, Behavioral Health Services, joint County/City departments and other outside agencies.

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.

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# THE BUDGET PROCESS

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## **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

**EAP** - Environmental Assistance and Protection

**EDLP** - Education Debt Leveling Plan

**EDTAP** - Elderly and Disabled Transportation Assistance Program

**EMS** - Emergency Medical Services

**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

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# GLOSSARY

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## Acronyms (Contd.)

**FAMIS** - Financial and Management Information System  
**FDIC** - Federal Deposit Insurance Corporation  
**FLSA** - Fair Labor Standards Act  
**FT** - Full time  
**FTCC** - Forsyth Technical Community College  
**FY** - Fiscal Year  
**GCC** - Governor's Crime Commission  
**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 30, 2024

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

Dear Chairman Martin, Vice Chairwoman Whisenhunt, Commissioner Besse, Commissioner Linville, Commissioner McDaniel, Commissioner Plyler and Commissioner Woodbury:

I am honored to submit the County Manager's recommended budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, for your consideration as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. The incoming County Manager, Mrs. Shontell Robinson, has been integrally involved in the preparation of this budget, having met with all department and agency managers and being part of the many decisions regarding the proposed spending plan. The organization will benefit from the early decision by the Board in selecting this remarkable public servant as your next County Manager.

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 recommended budget supports our mission – 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 the responsibility 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

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 38 alternate service level requests (not including the requests from outside agencies) that, if approved, would increase the budget by \$19,990,239 and would require an additional tax increase of 4.4 cents. The Alternate Service Levels are "new and different" activities that expand the current level of service to Forsyth County citizens and taxpayers. While the recommended budget does not include these additional services, they are presented to you so that you see every request that has been made to you by

departments, agencies and organizations in our community. As in the past the final approved budget is likely to include some of these enhanced service levels.

This document also includes strategic workload and 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.

### **Economic Considerations for the FY 24-25 Budget**

Local government budgets are created within the context of the larger economy (in our case with particular focus on North Carolina and the Triad) and it is essential to consider the local spending plan in this context. Jeffrey H. Dorfman, NC State Economist wrote the following in his January/February 2024 newsletter

- “The economy of 2023 was characterized by its exhibition of continued job growth, slowly slowing inflation, falling to flat real wages, consumers running out of the free pandemic money, and a manufacturing sector that declined all year, even in the face of national efforts to re-shore industrial production to the U.S. Overall, however, the economy in 2023 was much better than predicted by most economists and the much forecasted post-covid-stimulus recession is still yet to materialize.”
- In his outlook for 2024, Dr. Dorfman suggests that the economy will “muddle along in 2024, with either slower growth or an outright recession”. He does not predict a severe recession “since businesses are so reluctant to lay off workers.” He predicts that “inflation will continue a gradual decline back towards the Federal Reserve’s 2% per year target”.

In many regards, the fiscal year 2024-25 budget embodies the shift to more normalcy that local government managers, economists and elected officials have been waiting on. Local government entities, particularly counties, have experienced the influx of federal and state money to address the economic implications of the pandemic while expecting and planning for a recession that did not occur. This created an unsustainable revenue stream with significant funding for one-time expenditures. The Forsyth County Commissioners recognized this early and took policy measures to ensure that County operations did not become overly dependent on short-term resources.

### **Developing the FY 2024-25 Budget**

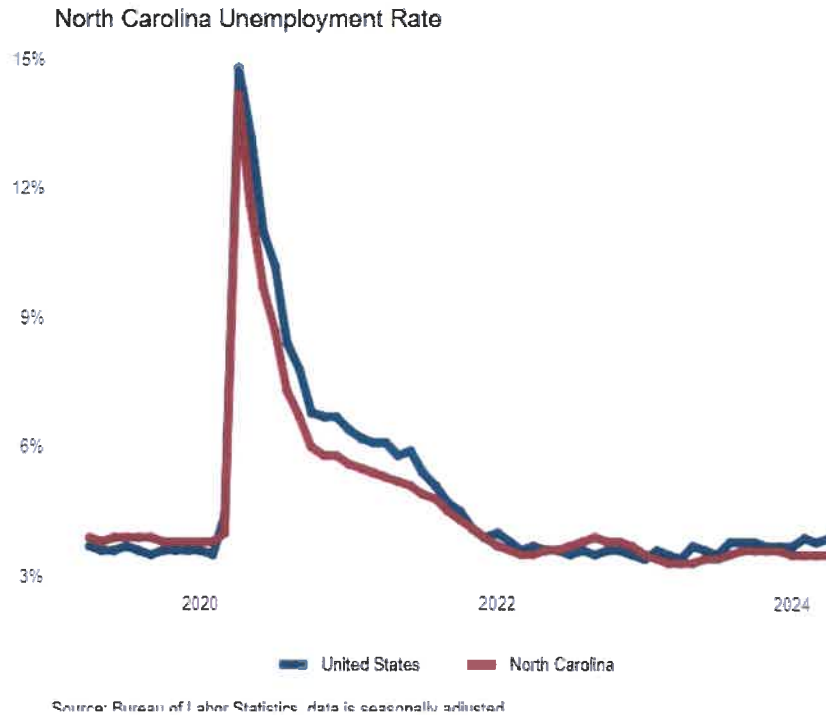
In many ways the Board of Commissioners have been constructing this spending plan throughout the year. The addition of bi-monthly morning sessions to the routine of briefing sessions and formal meetings created an opportunity to delve deeply into issues of County responsibility. Significant time and energy have been spent on economic development, support for the K-12 school system and community college, health and human services issues and the myriad of capital projects. This proposed budget includes the following decisions and guidance that you provided over the last few months.

- On May 2, 2024, Commissioners approved proposals and funding recommendations for behavioral health maintenance of effort (MOE) funds. These are annually budgeted funds for the FY 25 budget and are earmarked for programs to address substance abuse disorder and supports for people with mental health and intellectual and developmental disabilities. The County partners with the State and many community non-profits and agencies to address these critical needs in the community. The Commissioners approved a total amount not to exceed \$4,492,915, consisting of an amount not to exceed

\$4,026,677 from the Behavioral Health Allocation and a one-time amount not to exceed \$466,238 from the Behavioral Health Maintenance of Effort Fund Balance. These programs and projects are embedded in the manager's recommended spending plan.

- Through national legal settlements involving opioids, the County will receive \$35.7 million over an 18-year period which began FY 2023. Funds are to be used to support prevention, education and treatment programs for addiction. On May 2, 2024, the Commissioners approved spending a total not to exceed \$3,323,965 to fund various projects that align with prioritized strategies. These projects are embedded in this proposed manager's recommended spending plan.
- Throughout the year the Commissioners took actions related to the \$74 million in direct ARPA funding that was made available to address the COVID pandemic. ARPA funding has supported many innovative programs administered both by County agencies and community non-profits. While most of these are accounted for in the ARPA Multi-year project ordinance, a portion of these funds are transferred to the General Fund for support of County direct services. The General Fund impact in this proposed budget is \$3,235,351.
- Each year the Budget Ordinance includes a section entitled "Pay-go Projects" that identifies appropriations to be considered if sufficient pay-funds are available. This determination is made after the Annual Audit is completed and the Board's 14% Fund Balance Policy is applied. This year the delay in the completion of the annual audit due to the FC Connect system pushed back the Board's consideration such that it was concurrent with the preparation of the FY 2025 budget. On May 2, 2024, the Board approved funding for 23 Pay-go projects totaling \$23,052,900. Eleven of these projects were identified in the FY 2024 Budget Ordinance and twelve addressed inflationary impacts of existing projects or had been identified as needs in the process of developing the FY 2025 budget. This action is reflected in the Capital Project Ordinance section of this document.
- On April 18, 2024, the Board discussed the funding level for the Countywide Overlay District that supports the supplemental volunteer firefighter staffing program. Two revenue sources pay for this program, sales taxes generated by the individual fire tax district levies and the Countywide Fire overlay district tax. Because sales tax revenues were so strong, the Board was in the position to eliminate the overlay tax district or retain it to strategically address tax and service level equity issues. Based on the discussion and comments, the tax level for the Countywide Fire Tax Overlay District will remain unchanged for FY 2025, and the Board will consider how to use the projected surplus that is generated from the Overlay during the coming year. The current rate of 0.39 cents is included in the manager's recommended budget document.
- On March 14<sup>th</sup> and May 2<sup>nd</sup> Budget and Management staff presented the Board with detailed summaries of the requests from the community for grants and special appropriations. This process has been formalized and \$1,740,585 is set aside in a reserve for these purposes.
- Throughout the year the Board grappled with the difficult labor market. Staffing continues to be competitive and challenging as the unemployment rate remains below what is considered full employment. Additionally, the educational and training programs that

supply local governments with paramedics, firefighters, law enforcement personnel, telecommunicators, environmental health inspectors, social workers and nurses also struggle to develop, recruit and retain staff. As a result, critical jobs remain vacant and innovative strategies, such as outsourcing or the creation of internal training programs, have been implemented. The chart below shows how the labor market has remained tight, particularly in North Carolina.



In the case of law enforcement and detention, the situation has been untenable. In September of 2023, after many discussions with the Sheriff about compensation, recruitment incentives, shift scheduling and other conditions, the Board approved an adjustment to the pay plan that significantly impacted the salaries of law enforcement and detention center personnel. The Board adjusted most sworn law enforcement personnel by three pay grades and LEDC personnel by two pay grades. The Sheriff took a multi-faceted approach to address employee concerns, moved towards permanent shift assignments, and changed leadership.

- September 1, 2023
  - Detention Officer Vacancies: 112
  - Deputy Sheriff Vacancies: 26
- May 22, 2024
  - Detention Officer Vacancies: 49
  - Deputy Sheriff Vacancies: 23

The improvement noted above suggests that this strategy has been effective since the Board increased salaries last September. The total annualized cost was approximately \$3.8 million and required \$1,000,000 from fund balance and the elimination of eight vacant

Detention Officer I positions. Both the reduction in positions and the additional funding are carried over into the FY 25 proposed spending plan.

The proposed spending plan provides funding to ensure our compensation and classification plan remains competitive. The budget includes \$2,000,000 for maintenance of the plan to ensure our ranges are comparable and \$2,795,781 for performance-based pay adjustments for all eligible employees.

- Revenue Growth Moderating – Throughout the year, staff has been closely monitoring the property and sales tax revenue receipts. We rely on property taxes as our primary revenue source, comprising 54% of the General Fund revenue. Growth for the coming fiscal year is 2.1%, which is stable and reflects the new construction that you can see as you travel across the County. Of the \$11.4 million in new total revenue from all sources, property taxes account for \$7.4 million.

While sales taxes are just 19% of revenues, they are the most responsive to our local economy and have been a source of revenue growth over the last few years. Sales tax growth for FY 25 is slower, only adding 1.8% year over year, generating \$1.8 million in new revenue. Sales taxes not only provide funds for general operating expenses, the Article 46 quarter cent sales taxes are earmarked to support supplements to the State's teacher pay as an incentive for the best and brightest to work in our community.

A bright spot in the proposed spending plan is an expected increase of \$2,000,000 from interest earnings on idle funds. At the same time, the County shifted away from variable rate debt several years ago, locking in fixed rates for almost all of the County's debt at historic lows.

- Loss of Medicaid Hold Harmless Revenue - In March 2024, we received notice of a reduction in Medicaid Hold Harmless Revenue for both the current and projected fiscal year. This is directly related to the slowing sales tax revenue. The increase in sales tax revenues over the last few years generated sufficient revenues to trigger a hold harmless payment from the state. This payment was a part of the Medicaid/Article 44 sales tax swap that the NCGA approved in the mid 2000s. The County received \$6.35 million in FY 23 and expects to receive \$403,462 in FY24. This proposed budget includes \$500,000.
- Throughout the year the WSFC School's leadership provided updates on progress with bond projects and implementation of the Article 46 sales taxes that are earmarked for teacher supplements. his recommended budget includes \$6,697,435 in additional funding for the schools that aligns with the County's statutory authority - \$4,990,630 of this increase will be considered part of their continuation budget moving forward.
- Stabilization of FC Connect - Over the last two years, the County transitioned to a new enterprise management system to support our critical finance, budgeting and human resource management systems. This process required maintaining the current systems while evaluating, designing, troubleshooting and implementing the new system. Every administrative process from check writing to performance evaluation to on-boarding new employees was evaluated and programmed into this new system. The effort across departments was immense, and I am so appreciative of the dedication shown by County staff. Change is always difficult, and this tested us as an organization. The new tools and functionality in the FC Connect system will be realized over the coming years. The focus

can shift from responding to the disruption of the transition to refining our use of the new system.

**Summary**

I am pleased to present the proposed spending plan for FY 2024-25. 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:

- In summary, 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 \$580,957,093 This reflects an increase of \$11,401,829, or 2.0% over the current year.
- The recommended countywide ad-valorem tax rate for FY 2024 is 68.23 cents, which includes 11.5 cents dedicated to paying debt service. This is an increase from the current rate of \$67.78 of .45 cents.
- The primary revenue sources, property and sales taxes, comprise 73.1% of the total general fund revenue that supports County services. This is slightly higher than FY 2024 and still clearly demonstrates the importance and dependency on locally generated sources of revenue.
- With the slightly increased tax rate, budgeted revenue and expenditures in the continuation budget are balanced. Funding for alternate service levels will require either expenditure reductions or a further increase to the tax rate.
- This proposed spending plan continues the current services into FY 2024-25. It holds the line on expenditures and maintains current service levels. The budget includes a net increase of nine full-time positions with both additions and reduction across departments. The goal of the position reductions and additions are to ensure compliance or address service level issues as the workloads change.
- The property tax penny equivalent is \$4,577,669, up only slightly from \$4,497,354 in the current year.
- Fund Balance Appropriated equals \$17,448,511, which is \$2,417,240 more than the amount included in the FY 2024 Adopted Budget. The proposed budget also continues to rely on ARPA revenue loss to support a reduction in the tax rate equivalent to \$6,064,715. This is the final year and will shift to local support in FY 2025-26.

The proposed budget and work program for Fiscal Year 2024-2025 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.

Putting together a budget is a tremendous effort. I need to thank all of the department and agency managers. We are so fortunate to have an amazing team of leaders who care deeply about public service and this community.

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 Kimberly Busse, Iesha Carter, Michala Westbrook, Casey Balser and Will Fulbright 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 Matthews and Rosalyn Covington, thanks for treating every person who walks in the door with kindness and compassion. Thank you for the teamwork and can-do attitude that makes the demands of public service manageable.

Thank you for the opportunity you have given me to work for this great organization.

Respectfully submitted,



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 Fiscal Year 2024-2025, 14% equals \$81,333,993.
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, Emergency Services, Sheriff, Animal Services, Social Services, Youth Services, and Family Justice Center 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 throughout Forsyth County (except for Kernersville – provided by Kernersville Police Department).
- 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, 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 Health and Human Services Board 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 Fiscal Year 2024-2025 Recommended Tax rate is 0.6823.
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 Fiscal Year 2024-2025, Debt Service will be 14.9% of the General Fund budget based on expenditures of \$86,707,689.
4. **Bond Rating** – Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service and Standard & Poor's).
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.





# **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 first and third 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 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 the responsibility 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 Fiscal Year 2024-2025 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 2022 State demographer certified population estimate of 390,541 and a workforce of more than 180,000, 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 2024 was 3.8% and the County's per capita income is \$35,600.

The financial condition of Forsyth County is stable. From a revenue perspective, the development of the Fiscal Year 2024-2025 budget was challenged due to several factors. While the County's tax base grew year over year, the amount of growth necessary to provide significant revenue growth was not realized. After several years of expressing caution in regard to sales tax revenue, it does appear that the year over year growth from this revenue source will be much lower for next year.

## **FY 2024-2025 Recommended Budget**

The Fiscal Year 2024-2025 Recommended Budget is \$580,957,093, an increase of \$11,401,829, or 2.0%, over the Fiscal Year 2023-2024 Adopted Budget. The drivers of the Fiscal Year 2024-2025 budget continue to be Personal Services, Education (Winston-Salem/Forsyth County Schools and Forsyth Technical Community College), and Debt. Personal Services – expenses for employees such as Salaries and Wages and Employee Benefits – accounts for \$201,629,028, or 34.7% of the Fiscal Year 2024-2025 Recommended Budget. Payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College are budgeted at \$186,240,305, or 32.1% of the Fiscal Year 2024-2025 Recommended Budget. Debt Service expenditures are projected to be \$86,707,689, or 14.9% of the Fiscal Year 2024-2025 Recommended Budget.

The Fiscal Year 2024-2025 Recommended Budget is funded largely by property taxes and sales taxes. The tax rate is recommended to increase by 0.45¢ to 68.23¢. 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

**Chart 1 – Budget to Budget Change**

Fiscal Year 2024-2025 Recommended Budget	\$580,957,093
Fiscal Year 2023-2024 Adopted Budget	\$569,555,264
Budget-to-Budget \$ Change	<u>\$11,401,829</u>
Budget-to-Budget % Change	2.0%

**Summary of Fiscal Year 2024-2025 Budget Changes**

A summary of changes in revenues and expenditures is provided in the following section to provide additional detail and context to the data and numbers found throughout the budget document. *Chart 2* provides a look at the overall County dollar changes from the Fiscal Year 2023-2024 Adopted Budget to the Fiscal Year 2024-2025 Recommended Budget.

**Chart 2 – County Dollar Changes Fiscal Year 2023-2024 to Fiscal Year 2024-2025**

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Winston-Salem/Forsyth County Schools	6,697,435	-	6,697,435
Sheriff	5,299,405	679,114	4,620,291
Social Services	4,198,372	2,889,569	1,308,803
Special Appropriations	810,835	-	810,835
Behavioral Health	(6,097,803)	(6,889,473)	791,670
General Services	903,291	165,292	737,999
Board of Elections	455,928	(126,733)	582,661
Management Information Services	518,153	-	518,153
Tax Administration	492,009	1,241	490,768
Forsyth Technical Community College	340,680	-	340,680
Public Health	(1,012,442)	(1,256,175)	243,733
Library	131,168	(105,895)	237,063
Animal Shelter	118,191	(71,000)	189,191
Planning	171,990	-	171,990
Youth Services	150,000	-	150,000
Inspections	(27,210)	(144,660)	117,450
Health and Human Services	39,610	-	39,610
Emergency Management	30,410	-	30,410
NC Cooperative Extension Service	949,572	920,939	28,633
Attorney	26,831	-	26,831
Budget and Management	26,554	-	26,554
Environmental Assistance and Protection	54,861	28,786	26,075
MapForsyth	49,644	24,811	24,833

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

Chart 2 continued

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Airport	(114,885)	(114,885)	-
Family Justice Center	(7,518)	-	(7,518)
Communications	(8,329)	-	(8,329)
Purchasing	(22,840)	-	(22,840)
Human Resources	(28,606)	-	(28,606)
County Commissioners and Manager	(30,216)	-	(30,216)
Community and Economic Development	(828,508)	(792,413)	(36,095)
Finance	66,219	149,122	(82,903)
Parks	310,483	494,552	(184,069)
Register of Deeds	149,865	415,000	(265,135)
Aging Services	(431,500)	-	(431,500)
Emergency Services	731,966	1,464,211	(732,245)
Debt	(643,330)	235,184	(878,514)
Non-Departmental	(2,068,456)	13,435,242	(15,503,698)

In reviewing Chart 2, the largest increase in net County dollars is the Winston-Salem/Forsyth County School System. The request from the Winston-Salem/Forsyth County Board of Education is \$184,144,565, an increase of \$20,148,036 over the Fiscal Year 2023-2024 Adopted Budget. The drivers of the requested increase included \$2,490,630 for salary and benefit increases as a result of increases from the State budget; \$6.5 million for additional supplements, and additional pay for classified positions; \$6,686,396 for positions and programs and a computer refresh that had been funded with ESSR funds; \$2,764,205 for an increase in custodial services, and \$1,706,805 for radio upgrades in buses and schools. The Fiscal Year 2024-2025 Recommended Budget reflects an increase of \$2,990,630 which will provide funds for increases in salaries and benefits resulting from the State budget and \$2,000,000 for the computer refresh with a recommendation that the school system use a portion of their fund balance for the computer refresh as well. While the \$1,706,805 is provided for radio upgrades, these funds will be transferred to the County's radio system upgrade project and the County will provide these radios to the school system.

The second largest increase in net County dollars is the Sheriff's Office, with an increase of \$4,620,291 over Fiscal Year 2023-2024. The driver of this increase is in Personal Services as a result of the Board of Commissioners efforts to remain competitive with other jurisdictions. In September 2023, the Board of Commissioners amended the Forsyth County Pay Plan to increase hourly pay for Detention Officers and Deputies at an annualized cost of \$4.2 million. Personal Services for the Sheriff's Office is increasing \$4,339,937 for Fiscal Year 2024-2025.

The third largest increase in net County dollars is the Department of Social Services with an overall increase of \$1,308,803, due to an increase of \$4,198,372 in expenditures, offset by an increase of \$2,889,569 in revenue. The driver of the increase for the Department of Social Services in expenditures is in Personal Services, which is increasing \$3,720,887. The Fiscal Year 2023-2024 Adopted Budget included funds set aside in a reserve for Medicaid Expansion but did not allocate the funds for positions as there was uncertainty around when Medicaid Expansion would officially start. The Board of Commissioners approved 11 new positions in August 2023 and an additional 22 new positions in October 2023 once the North Carolina Department of Health and Human Services announced the start date of December 1, 2023. As mentioned, revenue is increasing \$2,889,569, driven by an increase in Intergovernmental revenue of \$2,393,828.

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

The fourth largest increase is Special Appropriations but this is actually flat compared to the prior fiscal year. The reason why net County dollars are increasing in this cost center is a shift of three allocations previously in Aging Services shifting to Special Appropriations as well as four allocations previously in Community and Economic Development.

The fifth largest increase in net County dollars is Behavioral Health Services with an overall increase of \$791,670. This increase is driven by the Pharmacy cost center. Maintenance of Effort spending for Behavioral Health remains at \$4,067,604 as it has been for several years. Expenditures include administrative staffing, payments to other agencies, and contracts for services. The Pharmacy cost center shifted to Behavioral Health Services in Fiscal Year 2023-2024. Drivers of the increase in net County dollars include less fund balance being appropriated for the Pharmacy as well as lower revenue from pharmaceutical sales.

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 Fiscal Year 2024-2025. As shown in the chart below, Property Taxes account for the largest dollar increase from the Fiscal Year 2023-2024 Adopted Budget to the Fiscal Year 2024-2025 Recommended Budget and is the result of slight growth in the property tax base and the recommended increase in the tax rate from 67.78 to 68.23.

Charges for Services is the second largest change in terms of dollars with an increase of \$3,289,305. This is driven primarily by Emergency Services and Public Health. Charges for Services in Emergency Services is largely the reimbursement received by the County for Emergency Medical Services and ambulance transports. In Public Health, there is a significant increase based on inoculation services and Medicaid.

The third largest increase in revenue is Other Financing Sources which are transfers into the General Fund. Examples of transfers into the General Fund include transfers from the Pandemic Response Special Revenue Fund, the 2022 and Pay-Go Capital Projects Ordinance, and the 2023 Pay-Go Capital Projects Ordinance.

The largest increase in terms of percentage growth for the second year in a row is Earnings on Investments driven by increased interest rates.

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

<u>Total By Revenue Source</u>	<u>FY24 Adopted</u>	<u>FY25 Recommend</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$ 306,880,680	\$ 314,321,449	\$ 7,440,769	2.5%
Charges for Services	\$ 32,596,047	\$ 35,885,352	\$ 3,289,305	11.1%
Other Financing Sources	\$ 13,884,344	\$ 16,614,326	\$ 2,729,982	20.2%
Earnings on Investments	\$ 5,251,500	\$ 7,251,500	\$ 2,000,000	199.7%
Fund Balance	\$ 25,852,663	\$ 27,815,367	\$ 1,962,704	9.6%
Sales Taxes	\$ 108,339,384	\$ 110,184,461	\$ 1,845,077	1.8%
Other Revenues	\$ 12,803,114	\$ 13,546,486	\$ 743,372	6.1%
Licenses & Permits	\$ 792,450	\$ 823,191	\$ 30,741	4.1%
Other Taxes	\$ 1,420,000	\$ 1,420,000	\$ -	0.0%
Intergovernmental	\$ 61,735,082	\$ 53,094,961	\$ (8,640,121)	-15.8%
<b>Total Changes</b>	<b>\$ 569,555,264</b>	<b>\$ 580,957,093</b>	<b>\$ 11,401,829</b>	<b>2.0%</b>

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

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

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

<u>Accounting Category</u>	<u>FY24 Adopted</u>	<u>FY25 Recommend</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	191,454,239	201,629,028	\$ 10,174,789	5.6%
Payments to Other Agencies	190,289,873	197,933,919	\$ 7,644,046	4.2%
Other Financing Uses	4,716,589	5,931,485	\$ 1,214,896	33.1%
Professional & Technical Services	13,724,297	14,816,568	\$ 1,092,271	8.4%
Purchased Services	32,943,498	33,903,183	\$ 959,685	3.0%
Other Operating Costs	13,892,165	14,522,925	\$ 630,760	4.7%
Training & Conference	1,127,938	1,191,458	\$ 63,520	7.0%
PY Encumbrances	1,800,000	1,800,000	\$ -	0.0%
Capital Outlay	1,903,041	1,357,264	\$ (545,777)	-40.3%
Materials & Supplies	16,934,886	16,094,374	\$ (840,512)	-5.1%
Existing/Committed Debt Service	87,804,443	86,707,689	\$ (1,096,754)	-1.3%
Contingency	12,964,295	5,069,200	\$ (7,895,095)	-126.6%
<b>Total Changes</b>	<b>\$ 569,555,264</b>	<b>\$ 580,957,093</b>	<b>\$ 11,401,829</b>	<b>2.0%</b>

Personal Services is the largest expenditure increase for Fiscal Year 2024-2025, based on an increase of \$10,174,789. This increase is based on annualized performance increases year over year, compensation and classification adjustments, an increase in employer contributions to the Local Governmental Employees' Retirement System, health insurance premium increases, and performance increases based on a range of 1-6% - the same level of increases as Fiscal Year 2023-2024. The departments with the most significant increase in Personal Services are the Sheriff's Office, due to compensation and classification increases approved by the Board of Commissioners in September 2023 and the Department of Social Services, due to an increase in positions related to Medicaid Expansion in Fiscal Year 2023-2024 and several positions included in the Fiscal Year 2024-2025 Recommended Budget to address issues with meeting timeliness standards in Food and Nutrition Services and increased workloads.

Payments to Other Agencies is the second largest expenditure increase and is mostly related to the increased expenditures for Winston-Salem/Forsyth County Schools - \$6,697,435 compared to the overall expenditure increase of \$7,644,046. The second largest increase in Payments to Other Agencies is in Behavioral Health Services and this is essentially a shift from Other Contractual Services for contracts with various providers.

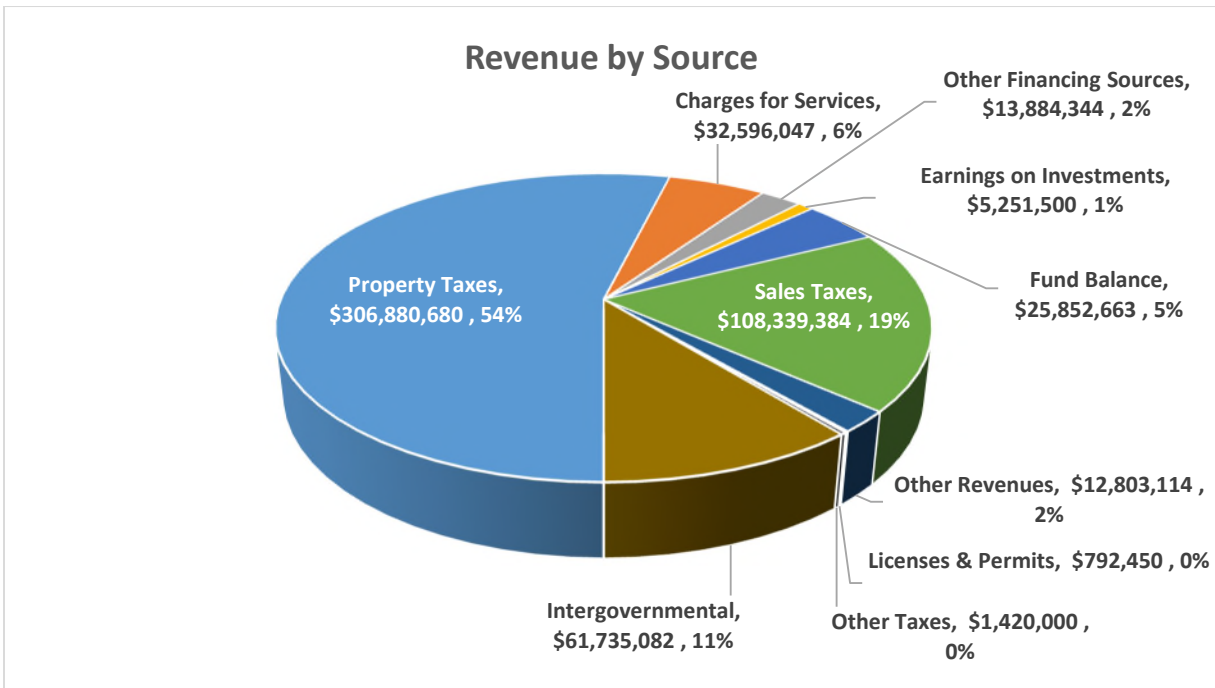
Other Financing Uses is the third largest increase in terms of expenditure categories and this can be found in the Winston-Salem/Forsyth County Schools due to the inclusion of \$1,706,805 for the radios request. Rather than send these funds to the school system, these funds will be transferred to the Radio System Upgrade project that is managed by the County.

Professional and Technical Services is the fourth largest increase in terms of expenditure categories. The department driving this increase is the Sheriff's Office as a result of an increase in the Jail Medical contract with Naphcare.

Purchased Services is the fifth largest expenditure increase, based on an increase of \$959,685, or 3.0%. Significant increases in Other Purchased Services are in N.C. Cooperative Extension Service related to a grant from the North Carolina Department of Agriculture and in General Services due to the a new agreement entered into in December 2023 with Genuine Parts Company-NAPA Integrated Business Solutions to provide onsite fleet-related inventory management service.

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

## REVENUE CHANGES



Property Taxes and Sales Taxes continue to make up the majority of revenue for the overall county budget. While both sources of revenue are increasing year over year, the percent increase is lower than prior years. There are other revenue challenges as well. For example, another source of revenue the past few years has been the Medicaid Hold Harmless payment from the State and after four years of unexpected revenue, the projection for Fiscal Year 2024-2025 is much lower, resulting in a loss of \$3.5 million. Lastly, over the past three years, the County has included \$6,064,715 as part of a revenue loss calculation from the American Rescue Plan Act that allowed the County to claim \$18,194,145 in lost revenue as a result of the COVID-19 pandemic. Additional rules from the U.S. Treasury allow the County to claim more in lost revenue but the remaining balance had already been allocated to outside agencies and other County projects. However, through reversions and the ability to claim interest earnings, the Fiscal Year 2024-2025 budget does include \$3,235,351 from the Pandemic Response Special Revenue Fund, leaving a balance of \$2,829,364. This is funded by using unallocated funds from the 2023 Pay-Go CPO as well as some inflation contingency funds from the 2022 Pay-Go CPO.

Interest income continues to result in revenue growth and while it is included in the recommended budget for Fiscal Year 2024-2025, it is not prudent to continue to expect such high levels of returns moving forward. These revenue sources are discussed in more detail below.

### 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.



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

- For Fiscal Year 2024-2025, local option sales taxes are projected to generate \$110,184,461, an increase of \$1,845,077, or 1.7% as demonstrated in the table below:

**Chart 5 – Sales Tax Projection by Article**

SALES TAX REVENUE	FY24 Adopted	FY25 County Projection	\$ Δ from CY Adopted	% Δ from CY Adopted
Article 39	38,731,039	40,124,367	1,393,328	3.6%
Article 40	24,228,185	24,618,343	390,158	1.6%
Article 42	25,097,763	24,878,521	(219,242)	-0.9%
Article 46	20,282,397	20,563,231	280,834	1.4%
<b>TOTAL</b>	<b>108,339,384</b>	<b>110,184,461</b>	<b>1,845,077</b>	<b>1.7%</b>
<b>TOTAL (not including Article 46)</b>	<b>88,056,987</b>	<b>89,621,230</b>	<b>1,564,243</b>	<b>1.8%</b>

- Sales Tax revenue can be volatile and difficult to project due to the lag in time between when this revenue is collected and when it is distributed to the County. When the COVID-19 pandemic started in March 2020, many economists projected a significant decrease in Sales Tax revenue which did not happen. Over the past couple of years, the growth in this source of revenue has been difficult to explain with other economic news predicting a recession. While Sales Tax revenue is increasing for Fiscal Year 2024-2025, it does appear that the significant growth in this revenue source is slowing down to more normal growth.
- For Fiscal Year 2024-2025, Sales Taxes account for 19.1% of total General Fund revenues – slightly higher than the percentage in Fiscal Year 2023-2024 (19.0%).
- Another area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 6*, over the past nine years, refunds averaged 9.9% of gross collections for the County. For Fiscal Year 2022-2023, the percentage of refunds to gross sales tax collections in *Chart 6* are for the full fiscal year. For Fiscal Year 2023-2024, the percentage is through February 2024.
  - Refunds are difficult to predict and they do impact actual revenue received by the County on a monthly and annual basis due to two large non-profit hospital systems being eligible for refunds. These refunds can have a significant impact on local sales tax revenue for the County.

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

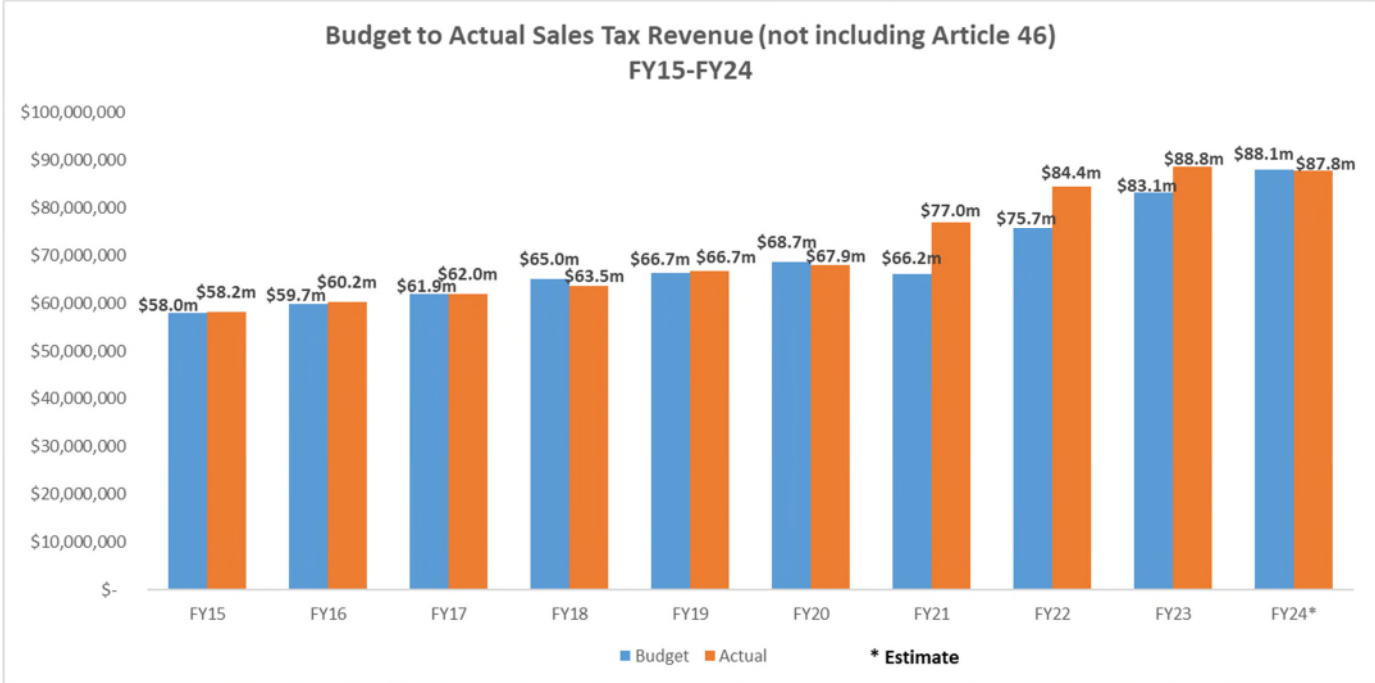


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 7 illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how sales tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years.

Chart 7 also 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. Fiscal Year 2023-2024 is an estimate based on revenue received through February and again, it appears the County will receive excess sales tax revenue.

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



## Ad Valorem Taxes

- Ad Valorem taxes account for 54.1% of the County's General Fund revenue, compared to 53.9% in the Fiscal Year 2023-2024 Adopted Budget. For the Fiscal Year 2024-2025 Recommended Budget, the total taxable value used is \$46.076 billion compared to \$45.268 billion used in the Fiscal Year 2023-2024 Adopted Budget.
- The collection percentage used in the Fiscal Year 2024-2025 Recommended Budget is 99.33% compared to 99.35% used in the Fiscal Year 2023-2024 Adopted Budget. North Carolina General Statute 159-13(6) allows counties to use the collection rate that was realized as of the most recently completed full year (Fiscal Year 2023).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$304,830,681 based on a tax rate of 68.23¢ and the collection rate of 99.33%. Chart 8 provides the property tax revenue calculation for Fiscal Year 2024-2025.

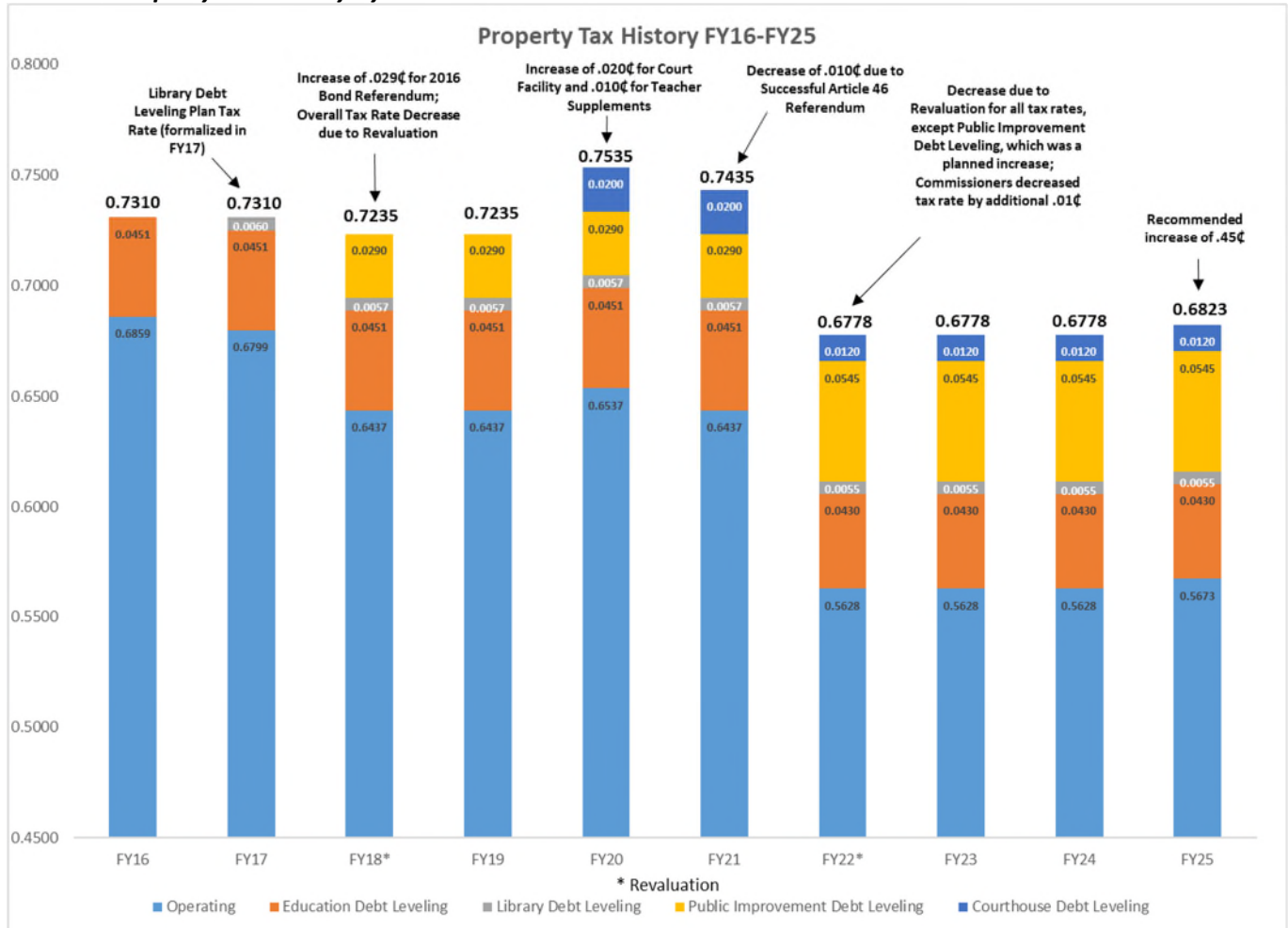
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

**Chart 8 - Property Tax Revenue Calculation**

FY25 Values - 5/1/24	\$46,076,180,588
Total Property Tax Levy 2024-2025	\$314,377,780
Total Property Tax Levy @ 99.33%	\$312,271,449
1¢ Equivalent =	\$4,577,669

- Again, the Fiscal Year 2024-2025 Recommended Budget includes an Ad Valorem Property Tax Rate of 68.23¢, an increase of 0.45¢ over the Fiscal Year 2023-2024 Adopted Budget.
- As mentioned previously, the County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 56.73¢ - 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 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**



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

- Based on the per penny equivalent of \$4,577,669, the Ad Valorem Property Tax Rate for County Services (56.73¢) is generating \$259,638,858 compared to \$253,111,083 generated in Fiscal Year 2023-2024, an increase of \$1,234,244, or 0.49%.

## **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 Fiscal Year 2024-2025 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.

## **Fund Balance Appropriated**

- The Fiscal Year 2024-2025 Recommended Budget includes \$17,448,511 of Unreserved Fund Balance and will be 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 Fiscal Year 2024-2025 Recommended Budget totaling \$580,957,093, the County will require \$81,333,993 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 Fiscal Year 2024-2025 Recommended Budget includes significant increases in this area due to comp and class adjustments made during the current fiscal year, Performance Pay increases, increases in retirement, and potential comp and class adjustments.

## **Employee Compensation Adjustment**

- *Employee Benefits*
  - Health Insurance is increasing 2.0% while Dental costs are not projected to increase in Fiscal Year 2024-2025. 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 Fiscal Year 2024-2025 Recommended Budget assumes average performance adjustments of approximately 3.63%, with a range of 1% - 6%, which is the same adjustment included in the current

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

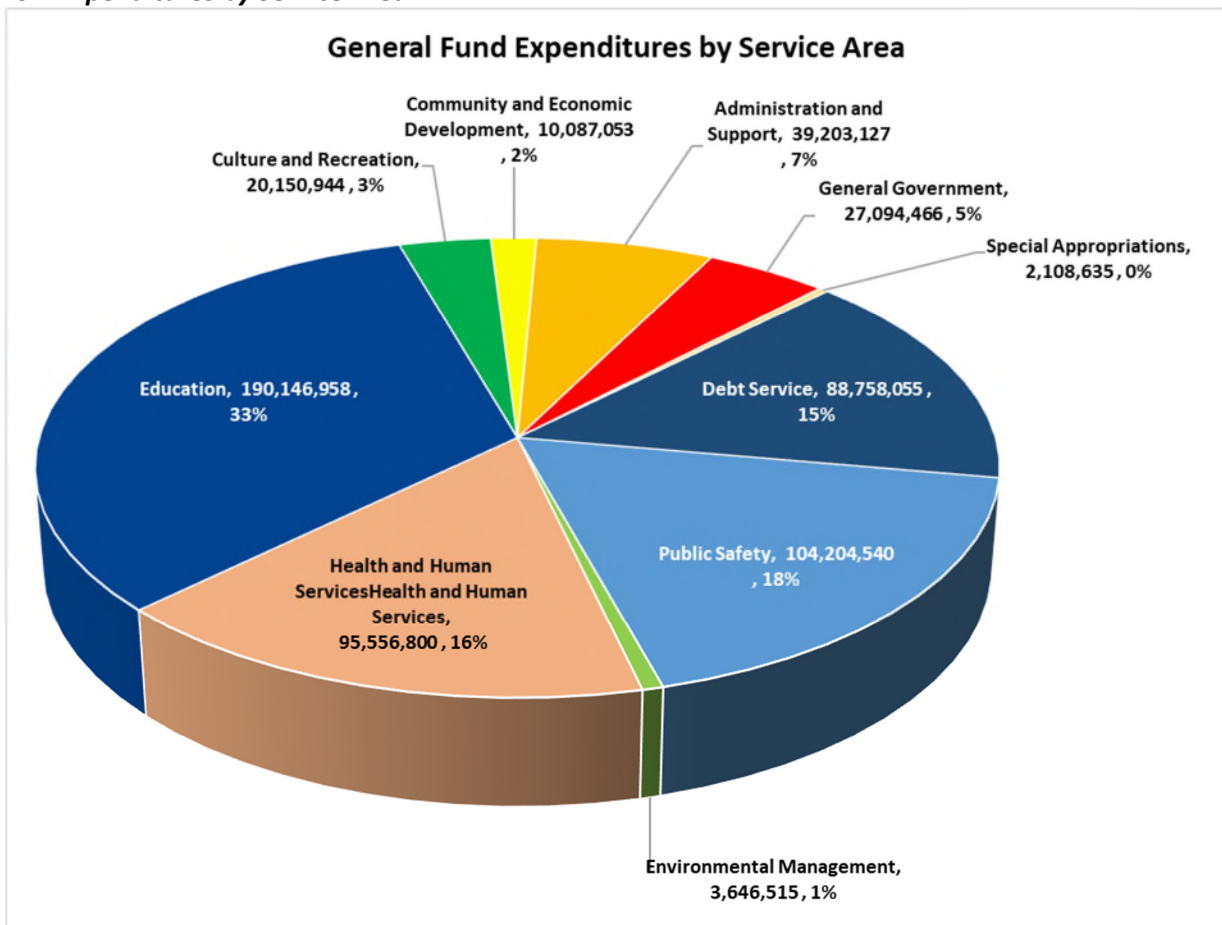
year budget. The percentage for performance adjustments is based upon employee ratings from the annual performance reviews. This percentage is applied to the market rate of an employee's position class. The total budgeted amount for Performance Adjustments plus benefits is \$2,795,781.

- Compensation/Classification Adjustments
  - The Fiscal Year 2024-2025 Recommended Budget also includes \$2,000,000 for compensation and classification adjustments for positions across all County departments, which is a decrease of \$800,000 from the current year budget.
  
- 401(k) for Non-Law Enforcement Employees
  - The Fiscal Year 2024-2025 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.

## 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 Fiscal Year 2024-2025 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**



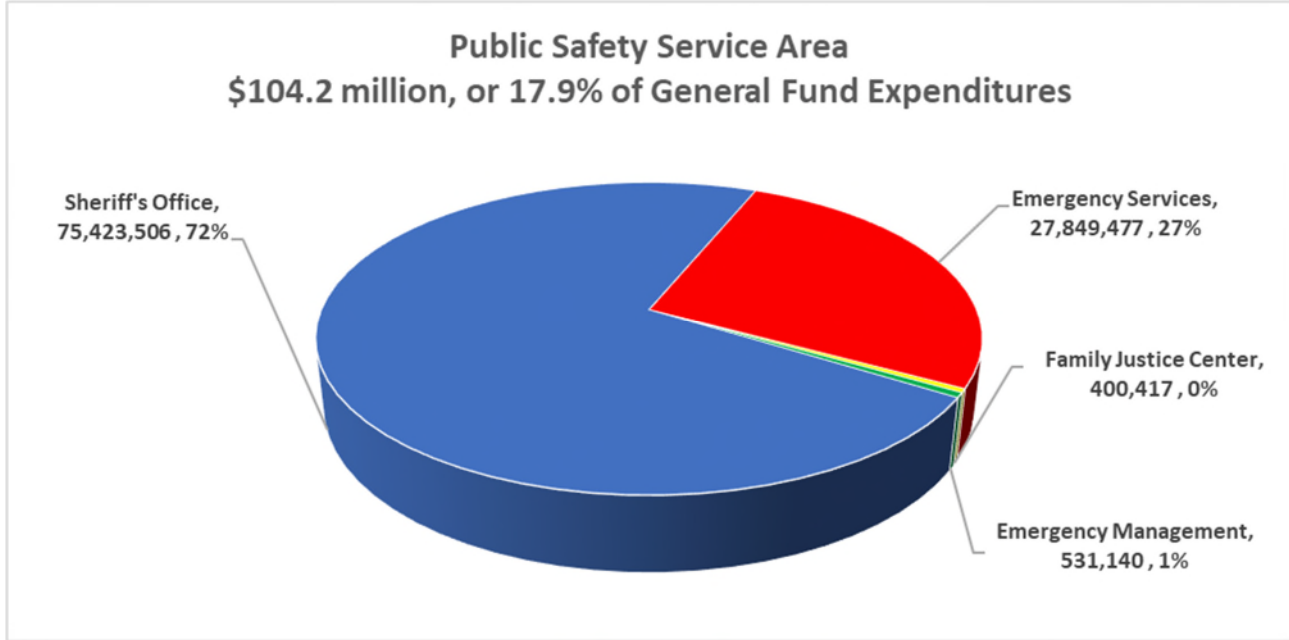
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## 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 the Emergency Management, the Sheriff's Office, Emergency Services, and the Family Justice Center. The recommended budget for this service area is 17.9% of the General Fund budget or \$104,204,540. The Sheriff's Office and Emergency Services account for the majority of expenses and revenues in the Public Safety Service Area.

**Chart 11 - Public Safety Service Area - \$97.9 million – 17.2% of General Fund Expenditures**



### Sheriff's Office

- The Sheriff's Office makes up 72.4% of the Service Area. The Fiscal Year 2024-2025 Recommended Budget for the Sheriff's Office reflects a \$4,620,291 increase in net County dollars compared to the Fiscal Year 2023-2024 Adopted Budget.
- The significant driver affecting the Sheriff's Office Fiscal Year 2024-2025 Recommended Budget is the increase in compensation for law enforcement and detention officers approved by the Board of Commissioners in September 2023. Personal Services in the Sheriff's Office is increasing \$4,339,937.
- In addition to the increase in Personal Services, there are increases related to the Law Enforcement Detention Center including the jail medical contract with Naphcare that is up \$592,307 and the food service agreement with Aramark that is up \$159,520.
- The Sheriff's Office submitted several Alternate Service Level requests, which can be found in the appendices. None of the Alternate Service Level requests are included in the Fiscal Year 2024-2025 Recommended Budget.

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

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## **Emergency Services**

- The Emergency Services department consists of Fire, 911 Communications, Interagency Communications, Emergency Medical Services, and Medical Examiner and makes up 27.3% of the Service Area.
- The Fiscal Year 2024-2025 Recommended Budget for Emergency Services reflects a \$732,245, or 6.2% decrease in net County dollars. The decrease in net County dollars is driven by increased revenue, primarily related to Emergency Medical Services.
- Expenditures are increasing \$731,966 over the Fiscal Year 2023-2024 Adopted Budget, largely due to increases in Personal Services, Professional and Technical Fees, and Materials and Supplies. However, revenue is increasing \$1,464,211, based on increased Charges for Services, which reduces net County dollars.
- Fiscal Year 2024-2025 marks the third year of facilitating Winston-Salem Fire Department dispatch and call taking in 911 Communications. Eight Full-Time Telecommunicators were included in the Fiscal Year 2022-2023 Adopted Budget with the full cost funded by the City of Winston-Salem in Fiscal Year 2023 and the County taking on more of the cost each year over the next four years. As such, the City of Winston-Salem is paying for 60% of these positions in Fiscal Year 2024-2025.
- 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 differently from prior years. In the past, this program has been funded using the County's Maintenance of Effort allocation for behavioral health services. For Fiscal Year, 2024-2025, the program is primarily funded with the \$12,500,000 the County received from the State in 2022, appropriated in the Pandemic Response Special Revenue Fund. 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 has been approved as an allowable expense from the State. This program is partially funded by \$100,000 of the County's Maintenance of Effort allocation for Fiscal Year 2024-2025.

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

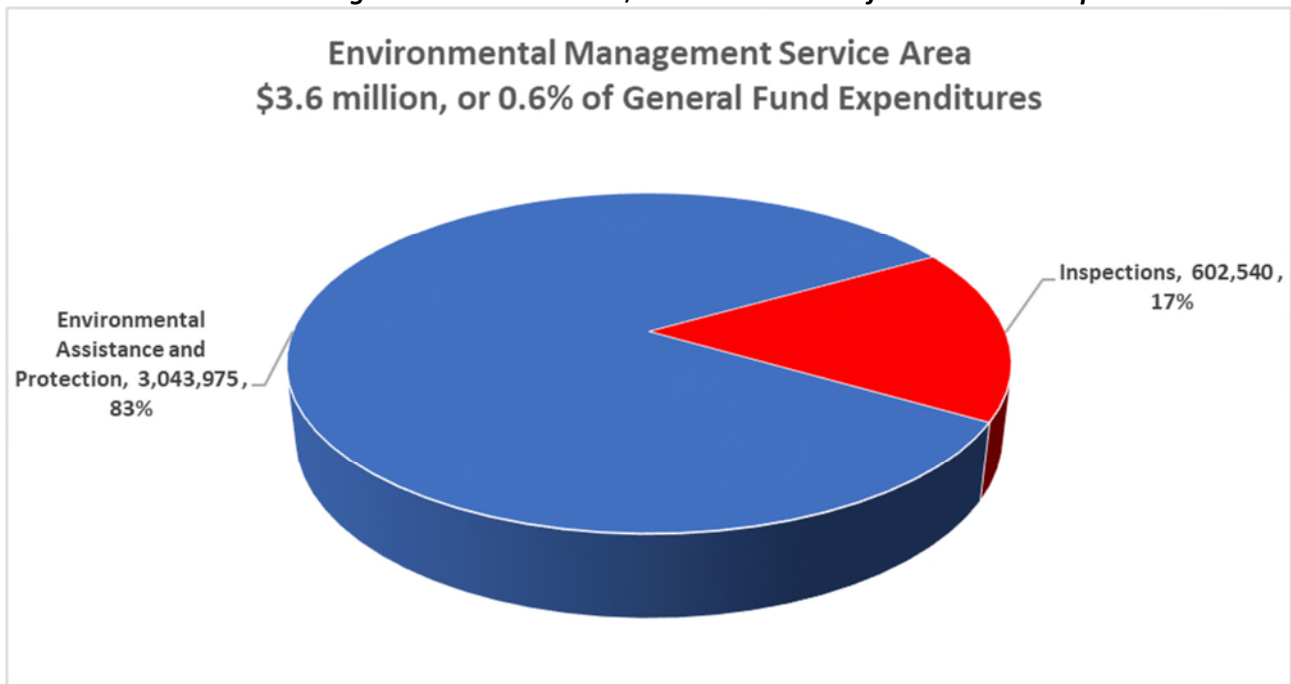
- The Bridges to Hope Family Justice Center Fiscal Year 2024-2025 Recommended net County dollars are decreasing \$7,518.

## **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 \$3,646,515, or 0.6% of the Fiscal Year 2024-2025 Recommended Budget.

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

Chart 12 - Environmental Management Service Area - \$3.6 million - 0.6% of General Fund Expenditures



## Environmental Assistance and Protection

- Environmental Assistance and Protection represents the largest portion of this service area at 83.5%. Net County dollars are increasing \$26,075, or 1.3%.
- The main cost drivers of the Budget are in Personal Services and Purchased Services. The most significant percentage increase is in Payments to Other Agencies for the lease payment to the Town of Kernersville for the County recycling center.

## 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.

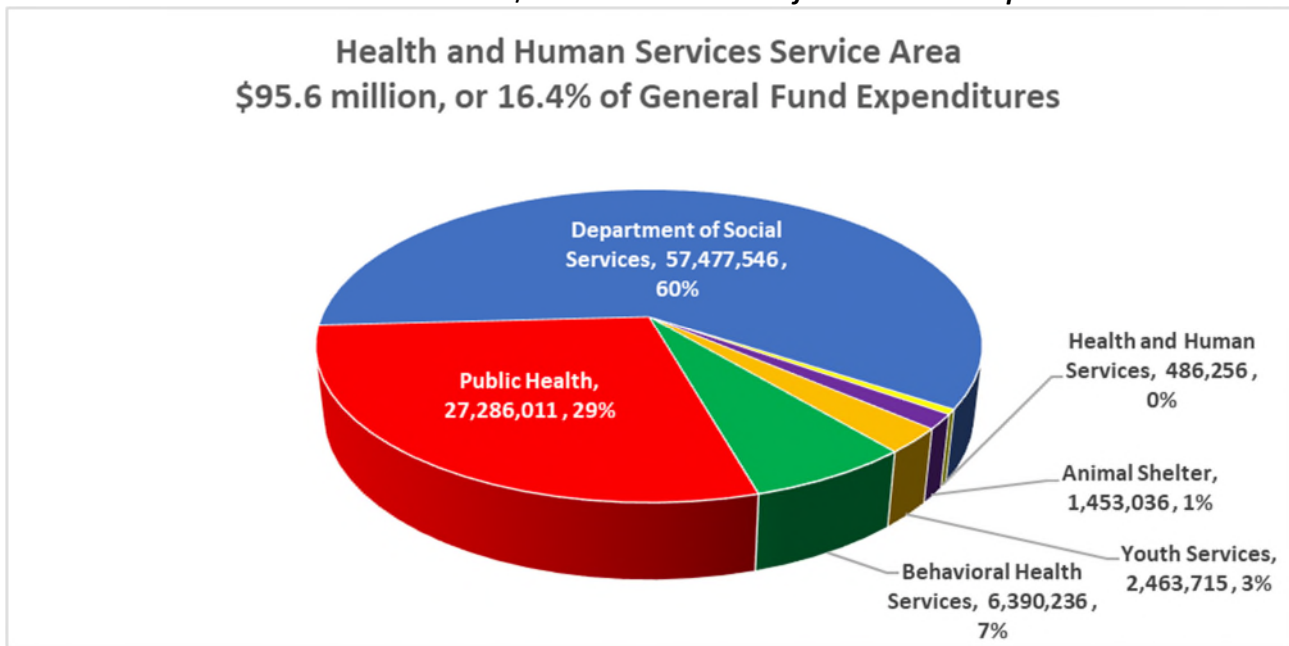
## Health and Human Services Service Area

The Health and Human Services Service Area consists of Animal Shelter, Youth Services, Health and Human Services, the Department of Social Services, Public Health and Behavioral Health Services. The service area makes up 16.4%, or \$95,556,800 of the Fiscal Year 2024-2025 Recommended Budget.



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

Chart 13 - Health and Human Services Area - \$95.6 million – 16.4% of General Fund Expenditures



## Animal Shelter

- In prior years, Animal Services was shown in the Public Safety service area and also incorporated into the Sheriff’s Office budget. With the decision by the Humane Society to terminate their agreement with the County in 2023 and the Sheriff’s Office maintaining Animal Control responsibilities, the shelter operations are shifting to Health and Human Services. The Animal Shelter’s net County dollars are increasing \$189,191, driven largely by reduced revenue of \$71,000.

## Youth Services

- Youth Services makes up 2.6% of the Health and Human Services Service Area. Expenditures reflected in Youth Services are for payments to the Department of Public Safety for housing Forsyth County juveniles at youth detention facilities outside the County and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services net County dollars are increasing \$150,000, or 14.3%.

## Health and Human Services

- Health and Human Services consists of five positions – two of which were in Public Health and three of which were in the Department of Social Services until Fiscal Year 2023-2024.

## Social Services

- The Department of Social Services (DSS) Fiscal Year 2024-2025 Recommended Budget reflects a net County dollar increase of \$1,308,803, or 5.5% over the Fiscal Year 2023-2024 Adopted Budget. This year-over-year increase is based on expenditure increases of \$4,198,372 offset by increases in revenue of \$2,889,569.
- Personal Services is increasing \$3,720,887, or 10.1%. As mentioned earlier, this is driven by an increase in positions during Fiscal Year 2023-2024 for Medicaid Expansion and new positions included in the Fiscal Year 2024-2025 Recommended Budget.

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

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- Funding for adult placements and youth placements that had been budgeted in Behavioral Health Services and then transferred to the Department of Social Services is funded directly in the department for Fiscal Year 2024-2025.

## Public Health

- The Fiscal Year 2024-2025 Recommended Budget for Public Health makes up 28.6% of the Health and Human Services Service Area. For Fiscal Year 2024-2025, net County dollars are increasing \$243,733, or 1.6% over the Fiscal Year 2023-2024 Adopted Budget. Expenditures are decreasing \$1,012,442 and revenue is decreasing by \$1,256,175.
- Significant decreases in expenditures are found in Professional and Technical Fees and Materials and Supplies. Expenditures in Professional and Technical Fees is primarily related to Temporary Help and the decrease is related to funding associated with the COVID-19 pandemic being eliminated. The decrease in Materials and Supplies is also primarily related to funding associated with the COVID-19 pandemic being eliminated.
- Personal Services is not increasing as much as other departments due to reduced funding in the Women, Infants, and Children (WIC) program, resulting in reductions in positions in that program.
- One Alternate Service Level request is included in the Fiscal Year 2024-2025 Recommended Budget for a Nurse Practitioner that the Medical Director is requiring.

## Behavioral Health Services

- The County has allocated \$4,026,677 of Maintenance of Effort dollars included in behavioral health services since the merger of CenterPoint Human Services and Cardinal Innovations and has continued at that level after Partners Health Management became the County's Managed Care Organization to manage behavioral health care services. The \$4,026,677 has been used at the discretion of the County to provide various services by contracting with outside agencies as well as funding County-managed programs such as the Stepping Up program and the Mobile Integrated Healthcare Program. Over the years, the spending for behavioral health services has been budgeted slightly higher than \$4,026,677 due to the appropriation of behavioral health fund balance.
- For Fiscal Year 2024-2025, net County dollars are increasing \$791,670 due to the reduced revenue in the Pharmacy and reduced use of behavioral health fund balance.
- While not shown in the General Fund, in addition to the County dollars for behavioral health services, the County anticipates receiving \$19.7 million from the Opioid Settlement over the next several years and these expenditures are captured in a Special Revenue Fund.
- Other Behavioral Health expenditures that are not captured in Behavioral Health include the Mobile Integrated Healthcare Program in Emergency Services and two behavioral health projects in the Law Enforcement Detention Center.
- 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.

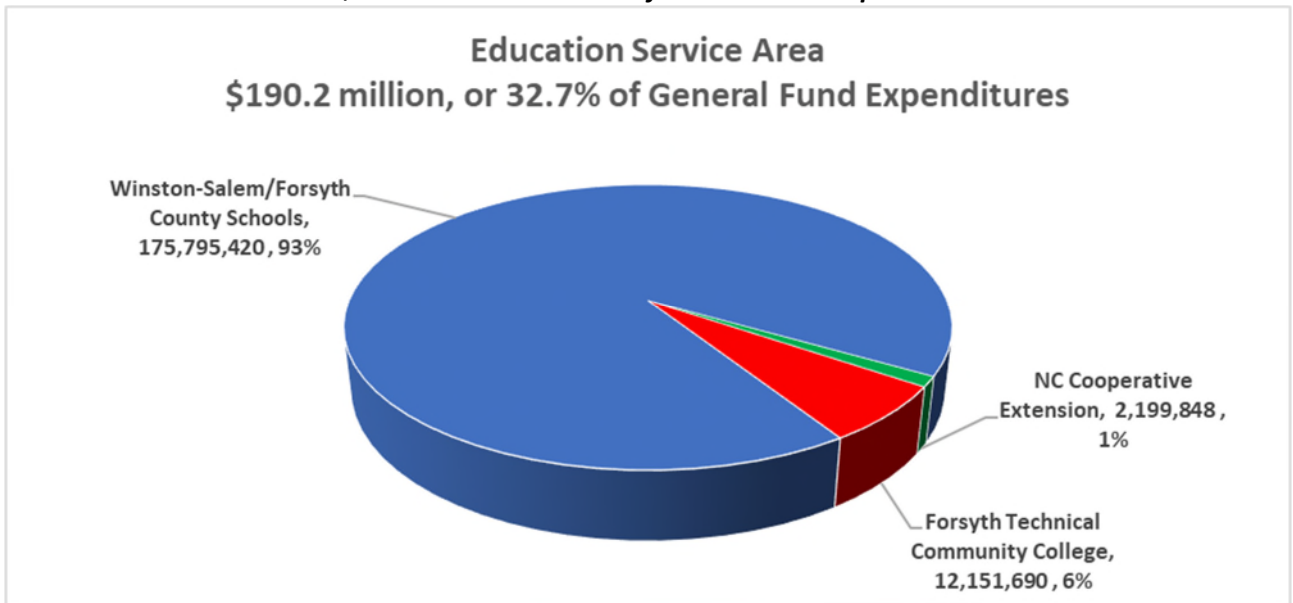
# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Education Service Area

The Education Service Area comprises 32.7% or \$190,146,958 of the Fiscal Year 2024-2025 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 14 demonstrates how funding in the education service area is allocated across these three organizations.

**Chart 14 - Education Service Area = \$190.2 million or 32.7% of General Fund Expenditures**



## NC Cooperative Extension

- *Chart 14* illustrates that North Carolina Cooperative Extension continues to account for a very small portion (1.2%) of the total appropriation for the Education Service Area (\$190,146,958) for Fiscal Year 2024-2025.
- The Fiscal Year 2024-2025 Recommended Budget for NC Cooperative Extension reflects a net County dollar increase of 2.8% or \$28,633 over the Fiscal Year 2023-2024 Adopted Budget. This increase is based on increased expenditures of \$949,572 and increased revenues of \$920,939.
- As referenced above, expenditures and revenues are both up rather significantly in Fiscal Year 2024-2025 due to a grant award of \$1,000,000 from the North Carolina Department of Agriculture Soil and Water Streamflow Rehabilitation Assistance Program (STRAP) to assist with the structural rehabilitation or replacement of spillway systems of Town Fork Watershed Structure.

## Forsyth Technical Community College

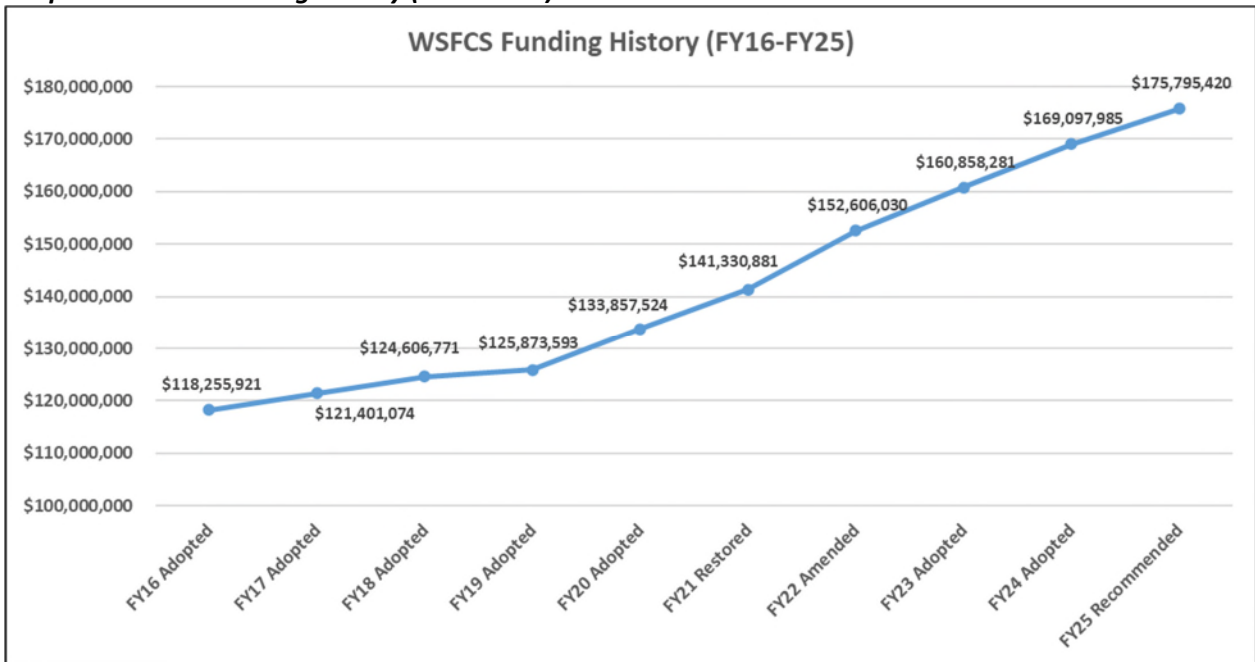
- Forsyth Technical Community College (FTCC) represents 6.4% of the Service Area. Net County dollars are increasing \$340,680, or 2.9% in the Fiscal Year 2024-2025 Recommended Budget when compared to the Fiscal Year 2023-2024 Adopted Budget.
- The increase in net County dollars is based on increases in Contractual Services and Materials and Supplies. Funds are included in Enhanced Contingency to account for salary and/or benefit increases that may be included in the State's budget.

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

## Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.5% of the Service Area. For Fiscal Year 2024-2025, Winston-Salem/Forsyth County Schools requested an increase of \$20,148,036 over the Fiscal Year 2023-2024 Adopted Budget, primarily related to pay and benefit increases anticipated to be included in the State budget as well as salary adjustments for classified staff, increases in their custodial contract, and additional teacher supplements. Other requested increases include funds for programs previously funded by Elementary and Secondary School Emergency Relief (ESSER) dollars including pre-k education, school nurses and social workers as well as a computer refresh. Lastly, there was a request for bus and school radio upgrades.
- The Fiscal Year 2024-2025 Recommended Budget is \$175,795,420, an increase of \$6,697,435, or 4.0% over the Fiscal Year 2023-2024 Adopted Budget. This increase provides funding for salary adjustments and \$2,000,000 for the computer refresh. \$1,706,805 for the bus and school radio upgrade is included as well but these funds will be managed by the County.
- Graph 1 illustrates the history of funding for WSFCS over the past ten years.

**Graph1 – WSFCS Funding History (FY16-FY25)**

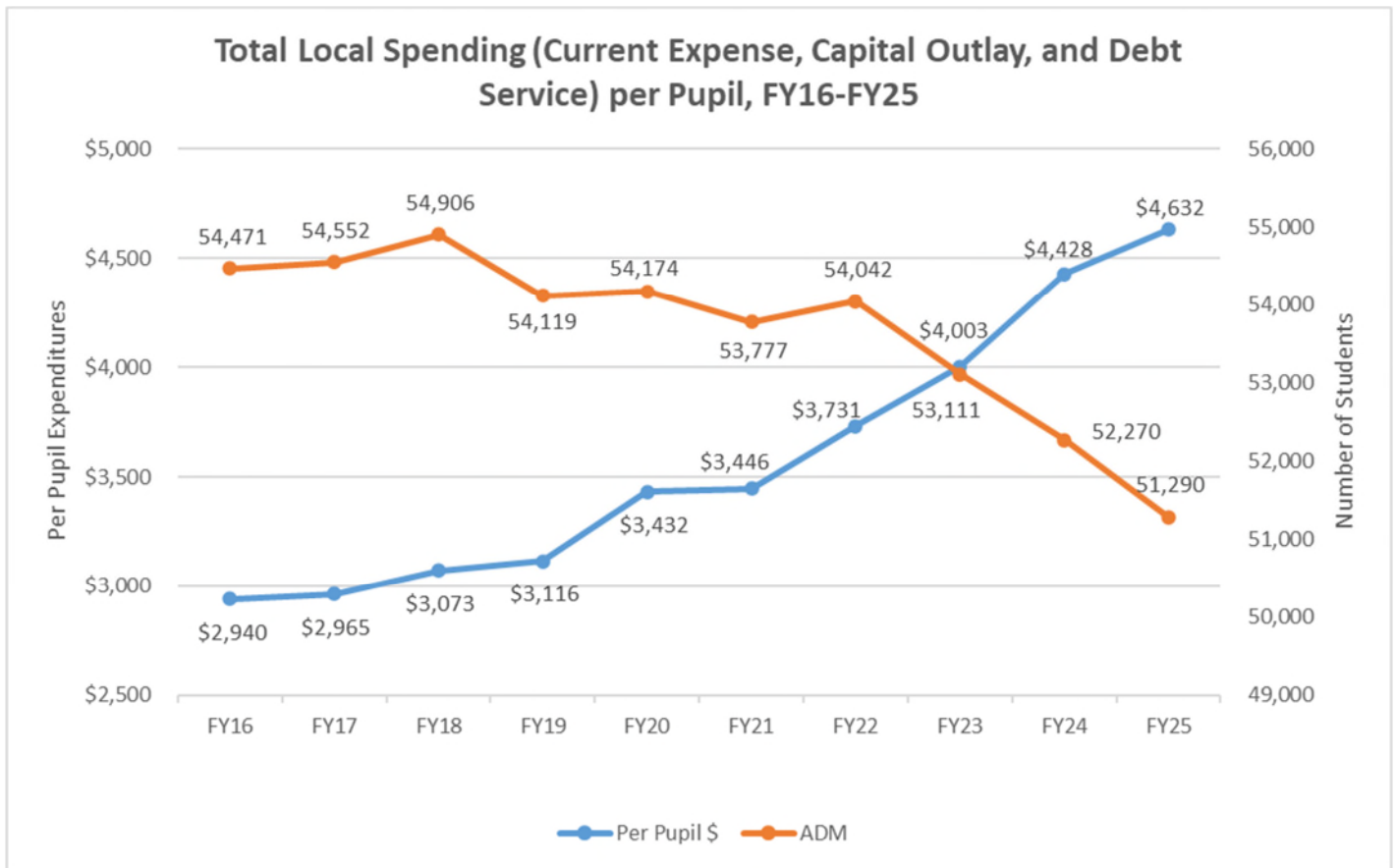


- The actual General Fund expenditures for WSFCS are greater than the \$175.8 million shown in *Chart 9*. In Debt Service, approximately \$61.78 million of the budget for Debt Service is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments 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.
- As mentioned earlier in the Overview of Changes, 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. The Board of Commissioners has dedicated 100% of the proceeds from this sales tax to the Winston-Salem/Forsyth County Schools for teacher supplements. It is projected that this sales tax will generate \$20,563,231 in Fiscal Year 2024-2025.

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

- 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 Fiscal Year 2024-2025, \$1,735,000 of the Schools appropriation will be transferred to the WSFCS Capital Maintenance Capital Projects Ordinance to continue this arrangement.
- Per Pupil Spending is used most often when discussing school funding. The Fiscal Year 2024-2025 Recommended Budget increases per pupil spending to \$4,632 per pupil (based on a projected average daily membership of 51,290 (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.

**Graph 2 - Ten-year History of Total Local per Pupil Spending**

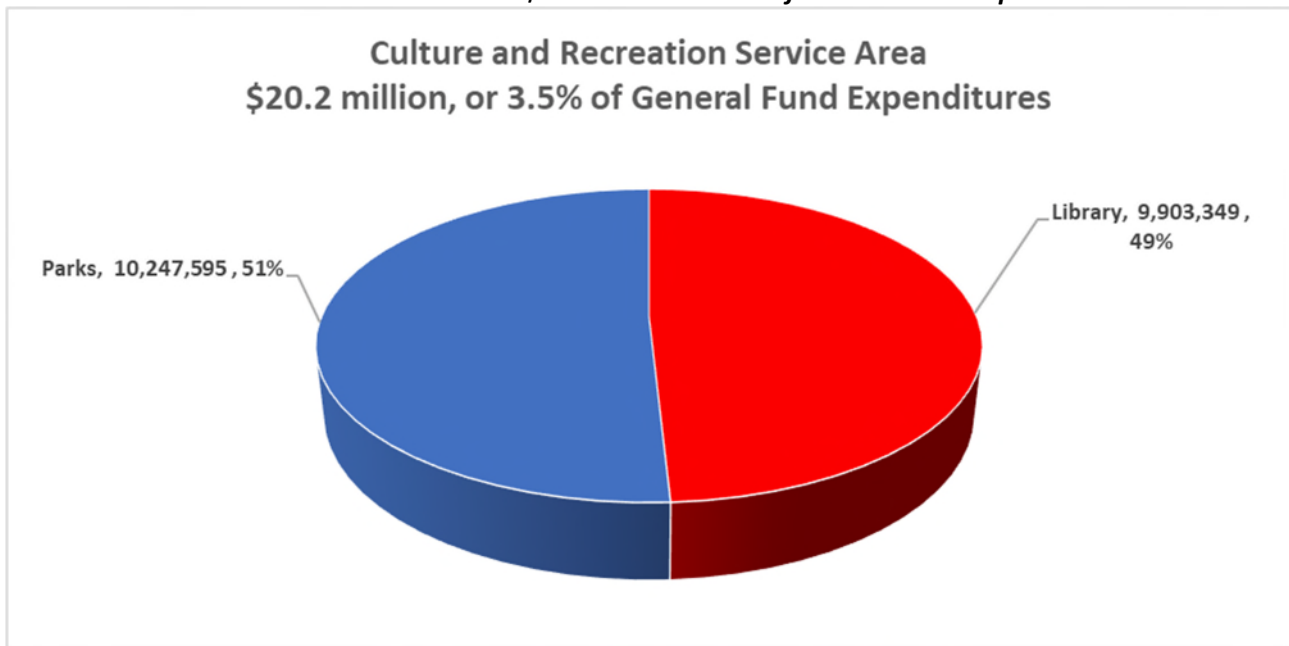


## Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$20,150,944, or 3.5% of the Fiscal Year 2024-2025 Recommended Budget.

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

Chart 15 - Culture & Recreation Service Area - \$20.2 million - 3.5% of General Fund Expenditures



## Library

- The Library makes up 49.1% of the Culture and Recreation Service Area. The Fiscal Year 2024-2025 Recommended Budget for the Library reflects a net County dollar increase of \$237,063 or 2.6% over the Fiscal Year 2023-2024 Adopted Budget. The increase is driven by increased expenditures of \$131,168 and decreased revenues of \$105,895.

## Parks

- The Parks Department makes up 50.1% of the Culture and Recreation Service Area in the Fiscal Year 2024-2025 Recommended Budget and reflects a \$184,069 net County dollar decrease from the Fiscal Year 2023-2024 Adopted Budget.
- The driver of the net County dollar decrease is revenue increases of \$494,552, offset by expenditure increases of \$310,483.
- The County strives to operate commercial aspects of Tanglewood Park as an Enterprise activity where revenues offset expenditures, much like a business. The goal each year is for the County dollars for Tanglewood Park to be below \$1,500,000. The chart on the following page demonstrates the enterprise activities at Tanglewood Park, as well as the maintenance cost and the 'subsidy' for Fiscal Year 2024-2025 is below the target of \$1,500,000.

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

Chart 16 – Tanglewood Park Enterprise Activities

Golf		FY21	FY22	FY23	FY24	FY24	FY25
		Actual	Actual	Actual	Adopted	Estimate	Recommend
Operations	Expenditures	\$ 1,730,286	\$ 1,857,678	\$ 1,999,390	\$ 2,183,875	\$ 2,143,219	\$ 2,240,981
	Revenues	\$ 2,283,669	\$ 2,179,448	\$ 2,290,701	\$ 2,335,650	\$ 2,532,500	\$ 2,705,750
	Net	\$ 553,383	\$ 321,770	\$ 291,311	\$ 151,775	\$ 389,281	\$ 464,769
Overhead	Expenditures	\$ 106,574	\$ 104,867	\$ 118,182	\$ 116,392	\$ 115,375	\$ 125,230
	Expenditures	\$ 1,836,860	\$ 1,963,175	\$ 2,117,572	\$ 2,300,267	\$ 2,258,594	\$ 2,366,211
	Revenues	\$ 2,283,669	\$ 2,179,448	\$ 2,290,701	\$ 2,335,650	\$ 2,532,500	\$ 2,705,750
Net	\$ 446,809	\$ 216,273	\$ 173,129	\$ 35,383	\$ 273,906	\$ 339,539	
<b>Golf Total</b>							
Accommodations	Expenditures	\$ 102,835	\$ 24,204	\$ 22,277	\$ 24,000	\$ 21,500	\$ 28,500
	Revenues	\$ 37,604	\$ 49,893	\$ 40,063	\$ 24,000	\$ 12,500	\$ 44,700
	Net	\$ (65,231)	\$ 25,689	\$ 17,786	\$ -	\$ (9,000)	\$ 16,200
Campground	Expenditures	\$ 108,506	\$ 133,956	\$ 125,652	\$ 193,119	\$ 151,018	\$ 186,005
	Revenues	\$ 408,964	\$ 406,355	\$ 374,686	\$ 416,000	\$ 380,000	\$ 408,000
	Net	\$ 300,458	\$ 272,399	\$ 249,034	\$ 222,881	\$ 228,982	\$ 221,995
Accom Overhead	\$ 23,233	\$ 21,941	\$ 33,220	\$ 26,171	\$ 20,411	\$ 26,873	
Total	Expenditures	\$ 234,574	\$ 180,101	\$ 181,149	\$ 243,290	\$ 192,929	\$ 241,378
	Revenues	\$ 446,568	\$ 456,248	\$ 414,749	\$ 440,000	\$ 392,500	\$ 452,700
	Net	\$ 211,994	\$ 276,147	\$ 233,600	\$ 196,710	\$ 199,571	\$ 211,322
<b>Special Events</b>							
Festival of Lights	Expenditures	\$ 594,463	\$ 642,564	\$ 639,240	\$ 620,540	\$ 543,316	\$ 744,488
	Revenues	\$ 900,281	\$ 1,313,706	\$ 1,221,983	\$ 1,266,100	\$ 1,260,000	\$ 1,273,800
	Net	\$ 305,818	\$ 671,142	\$ 582,743	\$ 645,560	\$ 716,684	\$ 529,312
Special Events	Expenditures	\$ 162,957	\$ 162,957	\$ 178,512	\$ 217,258	\$ 200,826	\$ 224,792
	Revenues	\$ 134,157	\$ 251,310	\$ 261,189	\$ 242,875	\$ 241,500	\$ 250,825
	Net	\$ (28,800)	\$ 88,353	\$ 82,677	\$ 25,617	\$ 40,674	\$ 26,033
Pool	Expenditures	\$ 145,088	\$ 289,908	\$ 340,277	\$ 494,152	\$ 405,772	\$ 490,563
	Revenues	\$ 170,162	\$ 376,705	\$ 335,018	\$ 463,300	\$ 441,800	\$ 488,800
	Net	\$ 25,074	\$ 86,797	\$ (5,259)	\$ (30,852)	\$ 36,028	\$ (1,763)
Tennis	Expenditures	\$ 14,950	\$ 770	\$ 32,915	\$ 28,900	\$ 31,000	\$ 33,000
	Revenues	\$ 13,502	\$ 13,252	\$ 11,309	\$ 12,000	\$ 12,500	\$ 12,650
	Net	\$ (1,448)	\$ 12,482	\$ (21,606)	\$ (16,900)	\$ (18,500)	\$ (20,350)
Seasonal Overhead	\$ 83,360	\$ 92,957	\$ 104,098	\$ 105,666	\$ 105,520	\$ 111,467	
Total	Expenditures	\$ 1,000,818	\$ 1,189,156	\$ 1,295,043	\$ 1,466,516	\$ 1,286,434	\$ 1,604,310
	Revenues	\$ 1,218,102	\$ 1,954,973	\$ 1,829,499	\$ 1,984,275	\$ 1,955,800	\$ 2,026,075
	Net	\$ 217,284	\$ 765,817	\$ 534,456	\$ 517,759	\$ 669,366	\$ 421,765
<b>Total Enterprise</b>							
	Expenditures	\$ 3,072,252	\$ 3,332,432	\$ 3,593,764	\$ 4,010,073	\$ 3,737,957	\$ 4,211,899
	Revenues	\$ 3,948,339	\$ 4,590,669	\$ 4,534,949	\$ 4,759,925	\$ 4,880,800	\$ 5,184,525
	Net	\$ 876,087	\$ 1,258,237	\$ 941,185	\$ 749,852	\$ 1,142,843	\$ 972,626
<b>Maintenance</b>							
Operations	Expenditures	\$ 1,795,429	\$ 1,983,708	\$ 2,030,720	\$ 2,422,937	\$ 2,210,890	\$ 2,515,203
	Revenues	\$ 210,315	\$ 220,559	\$ 213,369	\$ 212,720	\$ 218,500	\$ 220,890
	Net	\$ (1,585,114)	\$ (1,763,149)	\$ (1,817,350)	\$ (2,210,217)	\$ (1,992,390)	\$ (2,294,313)
Mallard Lake	Expenditures	\$ 3,317	\$ 9,655	\$ -	\$ -	\$ -	\$ -
	Revenues	\$ 2,012	\$ 3,661	\$ -	\$ -	\$ -	\$ -
	Net	\$ (1,305)	\$ (5,994)	\$ -	\$ -	\$ -	\$ -
Total	Expenditures	\$ 1,798,746	\$ 1,993,363	\$ 2,030,720	\$ 2,422,937	\$ 2,210,890	\$ 2,515,203
	Revenues	\$ 212,327	\$ 224,220	\$ 213,369	\$ 212,720	\$ 218,500	\$ 220,890
	Net	\$ (1,586,419)	\$ (1,769,143)	\$ (1,817,350)	\$ (2,210,217)	\$ (1,992,390)	\$ (2,294,313)
<b>Totals</b>							
Tanglewood Total	Expenditures	\$ 4,870,998	\$ 5,325,795	\$ 5,624,483	\$ 6,433,010	\$ 5,948,847	\$ 6,727,102
	Revenues	\$ 4,160,666	\$ 4,814,889	\$ 4,748,319	\$ 4,972,645	\$ 5,099,300	\$ 5,405,415
	Net	\$ (710,332)	\$ (510,906)	\$ (876,165)	\$ (1,460,365)	\$ (849,547)	\$ (1,321,687)

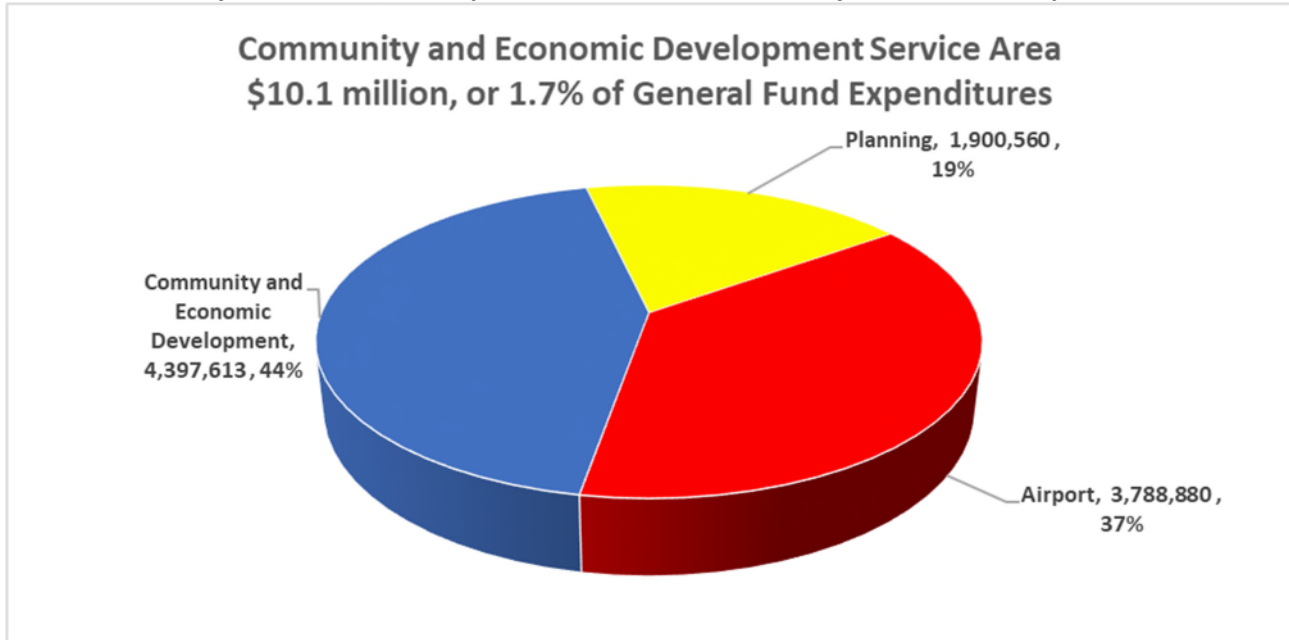


# OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

## Community & Economic Development Service Area

The Community & Economic Development Service Area consists of Community and Economic Development, Planning, and the Smith Reynolds Airport. This service area makes up \$10,087,053 or 1.7% of General Fund expenditures in the Fiscal Year 2024-2025 Recommended Budget.

**Chart 17 - Community & Economic Development - \$10.1 million – 1.7% of General Fund Expenditures**



### Community and Economic Development

- Community and Economic Development makes up 43.6% of this Service Area. The Fiscal Year 2024-2025 Recommended Budget for Community and Economic Development reflects a net County dollar decrease of \$36,095.
- The decrease in net County dollars is due to decreased expenditures of \$848,508 offset by decreased revenues of \$792,413. This is largely related to economic development incentive payments budgeted on both the revenue and expenditure side in Fiscal Year 2023-2024 that are not in the Fiscal Year 2024-2025 Recommended Budget.
- Part of this decrease is due to the shifting of several allocations to outside agencies to the Special Appropriations cost center. This includes the Downtown Winston-Salem Partnership, the Kernersville Chamber of Commerce, the Piedmont Triad Film Commission, and the Center for Creative Economy. These four organizations have received funding from the County the past several years, totaling \$85,172.
- One change that is also impacting Community and Economic Development is the shift of the Rural Operating Assistance Program for Employment and Transportation Assistance Program from Aging Services as Community and Economic Development will manage this program in Fiscal Year 2024-2025.

### Planning & Community Development

- There is an increase of \$171,990 or 10.0% in expenditures for Planning in the Fiscal Year 2024-2025 Recommended Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. The City of Winston-Salem is increasing



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

compensation for its employees across the board along with making additional compensation and classification adjustments and that is driving the increased cost for the County.

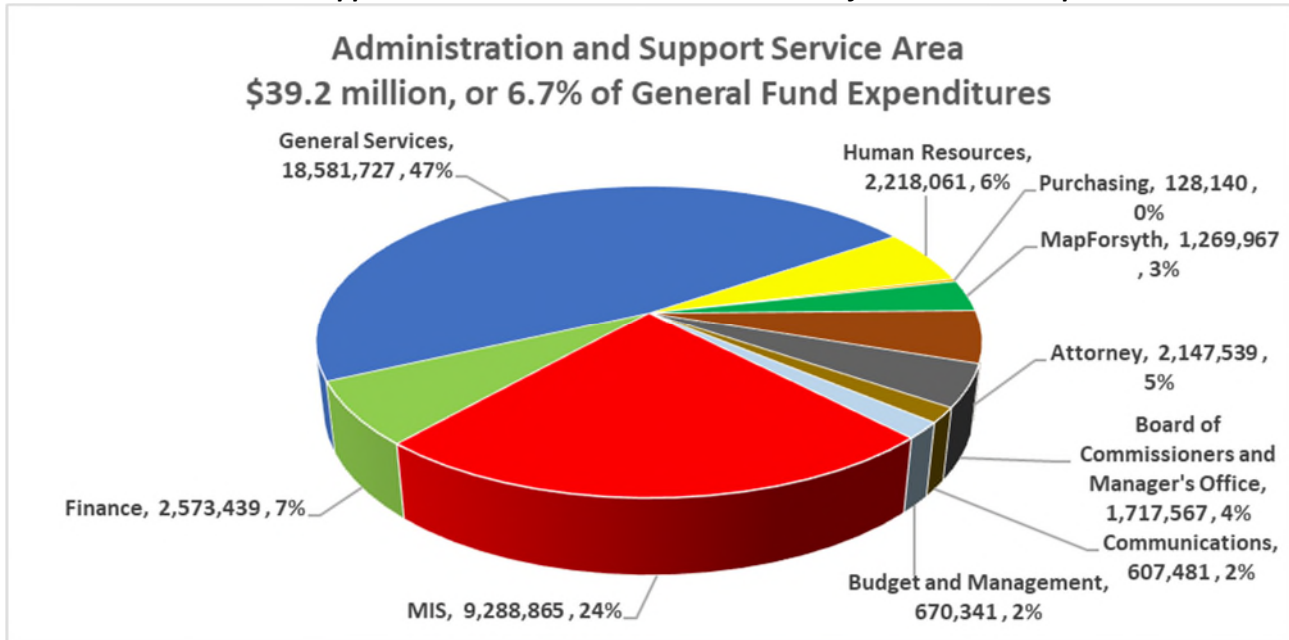
## Airport

- 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 \$3,788,880 for Fiscal Year 2024-2025.
- The Federal Aviation Administration prohibits the use of airport revenue for purposes other than an airport’s capital or operating costs, so expenditures are budgeted at \$3,788,880 as well, although this includes a Budget Reserve of \$211,692 to account for expenditures budgeted lower than projected revenue.
- Debt Service for the Airport totals \$1,208,279 in Fiscal Year 2024-2025.

## 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, County Manager & Commissioners, and Communications. This service area comprises \$39,203,127 or 6.7% of the Fiscal Year 2024-2025 Recommended Budget.

**Chart 18 - Administration & Support Service Area - \$39.2 million – 6.7% of General Fund Expenditures**



## Budget and Management

- Budget and Management makes up 1.7% of the Administration and Support Service Area. The Fiscal Year 2024-2025 Recommended Budget for the Budget and Management Office reflects a net County dollar increase of \$26,554 or 3.8% over the Fiscal Year 2023-2024 Adopted Budget.

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

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

- The MIS Fiscal Year 2024-2025 Recommended Budget reflects a net County dollar increase of \$438,153 or 4.7% over the Fiscal Year 2023-2024 Adopted Budget. MIS accounts for 23.7% of this service area.
- The increase in net County dollars is driven by an increase of \$245,918 in Personal Services and an increase of \$261,307 in Purchased Services. The increase in Purchased Services is found in On-Line Services and Software Licensing.

## **Finance**

- Finance makes up 6.6% of the Administration and Support Service Area. The Fiscal Year 2024-2025 Recommended Budget for the Finance department reflects a net County dollar decrease of \$82,903, or 3.8% from the Fiscal Year 2023-2024 Adopted Budget.
- Personal Services are increasing in Fiscal Year 2024-2025 by \$142,714 but a portion of this increase is offset by revenue appropriated into the Pandemic Response Special Revenue Fund that was transferred to the General Fund as part of the revenue-loss calculation to support a compliance position.

## **General Services**

- The Fiscal Year 2024-2025 Recommended Budget for General Services reflects a net County dollar increase of \$737,999 or 4.2% over the Fiscal Year 2023-2024 Adopted Budget.
- Significant drivers of this increase are related to increases in Personal Services of \$442,024, or 5.6%, along with an increase in Purchased Services related to the contract with Genuine Parts Company-NAPA Integrated Business Solutions for an onsite fleet-related inventory management service. The increased cost in Purchased Services is offset by a decrease in Materials and Supplies.

## **Human Resources**

- Human Resources makes up 5.9% of the Administration and Support Service Area and reflects a \$28,606, or 1.3% decrease from the Fiscal Year 2023-2024 Adopted Budget. The decrease is in Personal Services due to a temporary employee who assisted with the implementation of the Human Capital Management portion of the County's system upgrade that was included in the Fiscal Year 2023-2024 Adopted Budget.

## **Purchasing**

- Purchasing is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement where the County pays a portion of this department's costs based on a percentage of work completed by the Purchasing Department compared to the amount of work performed for the City of Winston-Salem.
- Expenditures are decreasing by \$22,840 in Fiscal Year 2024-2025 due to the City of Winston-Salem's percentage of purchase order line item activity, total dollar volume of purchase orders, and administrative time increasing from Fiscal Year 2023-2024.

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

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## **MapForsyth**

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement. The City reimburses the County 35.5% of the department's total costs, except for three positions the County funds 100%.
- The net County dollar change in the Fiscal Year 2024-2025 Recommended Budget is an increase of \$24,833, or 2.6%. This is driven by expenditure increases of \$49,644, offset by a revenue increase of \$24,811. Personal Services drives the increased expenditures, offset by reductions in other categories.

## **Attorney**

- The net County dollar impact for Fiscal Year 2024-2025 for the Attorney's Office is an increase of \$26,831, or 1.3%. Expenditures in this department are staying relatively flat with increases found in Personal Services (\$16,391) and Travel (\$8,550).
- The increase in Personal Services from a percentage basis is lower than other departments due to some turnover where an Assistant County Attorney was hired at a lower salary than the prior employee and a vacant Paralegal position not included in the Fiscal Year 2024-2025 Recommended Budget as the County Attorney has submitted an Alternate Service Level request to reclassify this position to a Senior Assistant Attorney.

## **County Commissioners/Manager**

- The Fiscal Year 2024-2025 Recommended Budget reflects a net County dollar decrease of \$151,589 or - 8.0% from the Fiscal Year 2023-2024 Adopted Budget. This decrease is driven by the retirement of the County Manager at the end of Fiscal Year 2023-2024 as well as the retirement of the Deputy County Manager in the first month of Fiscal Year 2024-2025.

## **Communications**

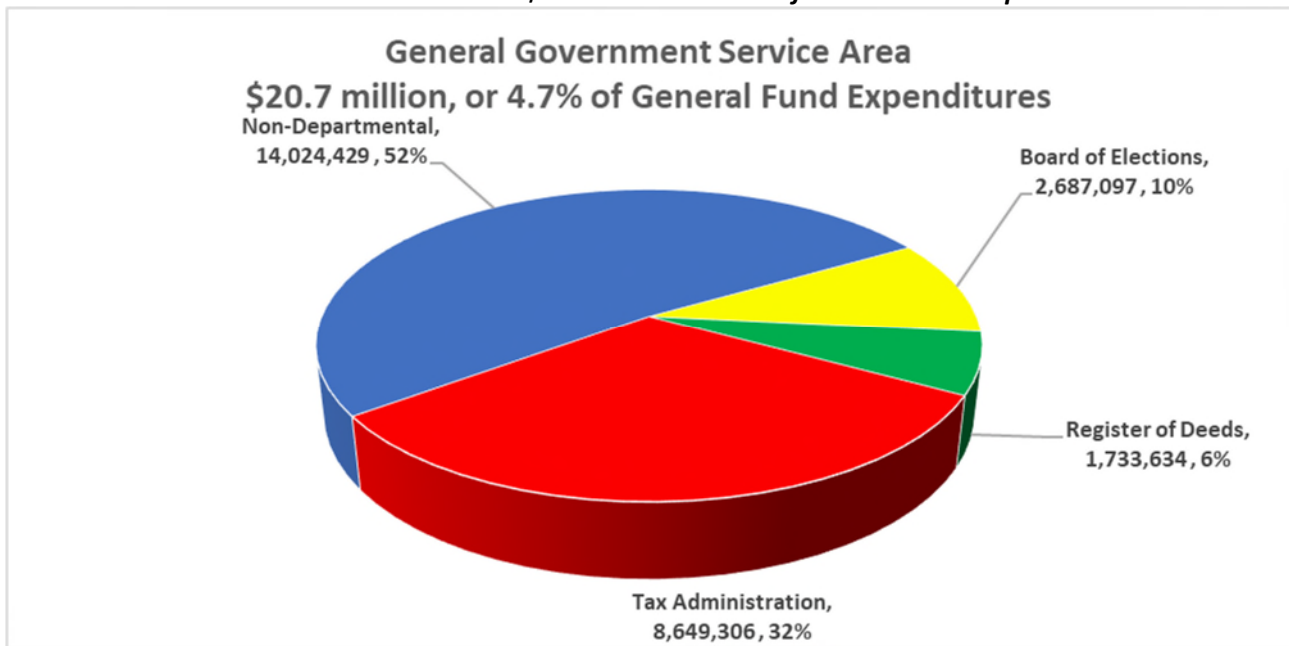
- Net County dollars for Communications are decreasing \$8,329 in the Fiscal Year 2024-2025 Recommended Budget. There are no revenues in this department, so the decrease is due to lower expenditures.
- The decrease is in Purchased Services due to the community survey with ETC Institute being completed in Fiscal Year 2023-2024 and that cost is not needed in Fiscal Year 2024-2025.

## **General Government Service Area**

The General Government Service Area includes the following departments: Non-Departmental, Register of Deeds, Board of Elections, and Tax Administration. This service area comprises \$27,094,466, or 4.7% of the Fiscal Year 2024-2025 Recommended Budget.

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

Chart 19 - General Government Service Area - \$27.1 million – 4.7% of General Fund Expenditures



## Board of Elections

- The Board of Elections makes up 9.9% of the General Government Service Area. Net County dollars are increasing \$627,943, or 24.0% over the Fiscal Year 2023-2024 Adopted Budget.
- There is one election in Fiscal Year 2024-2025 – the November General Election – which requires all County precincts to be open and there no reimbursement to the County from any municipality.

## Register of Deeds

- The Fiscal Year 2024-2025 Recommended Budget for the Register of Deeds office is a net County dollar decrease of \$265,135 or 5.8% from the Fiscal Year 2023-2024 Adopted Budget, driven by increased revenue related to Excise Stamps and Recording Fees.

## Tax Administration

- For the Fiscal Year 2024-2025 Recommended Budget, net County dollars are increasing \$490,768, or 6.5%, driven by increases in Personal Services, Legal Fees, and Online Services, offset by an increase in Property Tax Collection revenue.
- Personal Services is the most significant expenditure increase (\$332,224, or 6.1%) due to annualized performance increases and other increases in employee benefits. Professional and Technical Services is the second most significant expenditure increase and this is related to the contract with Zaccheus Legal Services for foreclosure services and this expense is offset by an increase in revenue as well. Purchased Services is the other significant increase due to a contract with Vincent Valuations for assistance with the reappraisal.

## 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.

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

- An offset for Salary Savings or salary slippage is included here. Salaries are budgeted at 100% even though there will be vacancies during the year. To account for vacancies, Salary Savings are budgeted at negative \$4,000,000.
- Also included in Non-Departmental are costs associated with county-wide performance adjustments, unemployment costs, Retiree Hospitalization costs, funds for scrap tire and solid waste collection (offset with revenue), Prior Year Encumbrances, and Contingency funds.

## Special Appropriations

Special Appropriations consists of funding to various community agencies by the County and represents 0.4% of the Fiscal Year 2024-2025 Recommended Budget. In prior years, the County has provided funding to outside organizations in other departments and cost centers as well – specifically Aging Services and Community and Economic Development. Because that funding really was more in line with Special Appropriations, that funding has been shifted to this cost center as well, giving the Board of Commissioners \$1,740,585 to allocate to outside agencies.

## 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 20 - Top Ten Net County Dollar Increases**

<b>Department</b>	<b>FY24 to FY25</b>	
	<b>\$ Change</b>	<b>% Change</b>
Winston-Salem/Forsyth County Schools	6,697,435	4.0%
Sheriff	4,620,291	7.8%
Social Services	1,308,803	5.4%
Special Appropriations	810,835	62.5%
Behavioral Health	791,670	27.4%
General Services	737,999	4.5%
Board of Elections	582,661	27.7%
Management Information Services	518,153	5.9%
Tax Administration	490,768	7.5%
Forsyth Technical Community College	340,680	2.9%

- From the chart above, these 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 21 –Net County Dollar Decreases

County Dollar Decreases Department	FY24 to FY25	
	\$ Change	% Change
Human Resources	(28,606)	-1.3%
County Commissioners and Manager	(30,216)	-1.7%
Community and Economic Development	(36,095)	-1.2%
Finance	(82,903)	-3.7%
Parks	(184,069)	-4.4%
Register of Deeds	(265,135)	6.1%
Aging Services	(431,500)	-100.0%
Emergency Services	(736,529)	-6.2%
Debt	(878,514)	-1.2%
Non-Departmental	(15,503,698)	3.5%

As reflected in many of the charts and throughout this overview, the Fiscal Year 2024-2025 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 Fiscal Year 2024-2025 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 2025 <u>Recommended</u>	FY 2026 <u>Projection</u>	FY 2027 <u>Projection</u>
<b>Expenditures</b>		(revaluation)	
Public Safety	105,657,576	109,883,879	114,279,234
Environmental Management	3,646,515	3,701,213	3,756,731
Health	33,676,247	34,686,534	35,727,130
Social Services	60,427,517	62,240,343	64,107,553
Education	190,146,958	197,010,218	204,121,203
Culture and Recreation	20,150,944	20,642,139	21,145,307
Community & Economic Development	10,087,053	10,389,665	10,701,355
Administration and Support	39,203,127	40,384,108	41,600,665
General Government	27,094,466	27,907,300	28,744,519
Debt Service	88,758,055	86,547,338	83,236,132
Special Appropriations	2,108,635	2,108,635	2,108,635
<b>Total Expenditures</b>	<b>580,957,093</b>	<b>595,501,370</b>	<b>609,528,464</b>
<b>Revenues</b>			
Public Safety	28,434,517	29,325,876	30,245,177
Environmental Management	1,239,161	1,251,553	1,264,068
Health	14,660,909	15,100,736	15,553,758
Social Services	33,410,848	34,413,173	35,445,569
Education	1,139,262	1,144,958	1,150,683
Culture and Recreation	6,694,712	6,832,350	6,972,817
Community & Economic Development	5,133,467	5,287,471	5,446,095
Administration and Support	2,029,894	2,070,492	2,111,902
General Government	474,894,074	486,354,905	497,206,943
Debt Service	13,320,249	13,719,856	14,131,452
<b>Total Revenues</b>	<b>580,957,093</b>	<b>595,501,370</b>	<b>609,528,464</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	312,334,356	315,128,616	320,221,429
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,385,000	1,425,000	1,450,000
Sales Taxes	110,184,461	111,837,228	113,514,786
Earnings on Investments	7,251,500	4,000,000	3,000,000
Fund Balance Appropriated	17,448,511	15,597,191	16,108,556
<b>Total Primary County Dollars</b>	<b>450,653,828</b>	<b>450,038,035</b>	<b>456,344,772</b>
<b>Debt Information</b>			
<b>Debt Service Payments</b>	<b>86,717,689</b>	<b>84,547,338</b>	<b>81,236,132</b>
<b>Debt Service % of Budget</b>	<b>14.9%</b>	<b>14.2%</b>	<b>13.3%</b>

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

	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
	<b><u>Projection</u></b>	<b><u>Projection</u></b>	<b><u>Projection</u></b>
<b>Expenditures</b>			
Public Safety	118,850,404	123,604,420	128,548,597
Environmental Management	3,813,082	3,870,278	3,928,332
Health	36,798,944	37,902,913	39,040,000
Social Services	66,030,779	68,011,703	70,052,054
Education	211,488,857	219,122,442	227,031,557
Culture and Recreation	21,660,740	22,188,738	22,729,605
Community & Economic Development	11,022,395	11,353,067	11,693,659
Administration and Support	42,853,870	44,144,828	45,474,676
General Government	29,606,855	30,495,060	31,409,912
Debt Service	78,366,161	75,409,003	66,671,074
Special Appropriations	2,108,635	2,108,635	2,108,635
<b>Total Expenditures</b>	<b>622,600,722</b>	<b>638,211,086</b>	<b>648,688,101</b>
<b>Revenues</b>			
Public Safety	31,193,295	32,171,136	33,179,629
Environmental Management	1,276,709	1,289,476	1,302,371
Health	16,020,371	16,500,982	16,996,012
Social Services	36,508,936	37,604,204	38,732,330
Education	1,156,437	1,162,219	1,168,030
Culture and Recreation	7,116,172	7,262,474	7,411,784
Community & Economic Development	5,609,478	5,777,762	5,951,095
Administration and Support	2,154,140	2,197,223	2,241,167
General Government	507,009,789	519,253,553	526,263,864
Debt Service	14,555,396	14,992,058	15,441,819
<b>Total Revenues</b>	<b>622,600,722</b>	<b>638,211,086</b>	<b>648,688,101</b>
<b>Primary County Dollars</b>			
Current Year Property Taxes	323,344,515	329,534,010	334,559,423
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,475,000	1,500,000	1,525,000
Sales Taxes	115,217,508	116,945,771	118,699,957
Earnings on Investments	2,500,000	2,500,000	2,000,000
Fund Balance Appropriated	16,637,285	17,183,982	17,749,273
<b>Total Primary County Dollars</b>	<b>461,224,308</b>	<b>469,713,763</b>	<b>476,583,654</b>
<b>Debt Information</b>			
<b>Debt Service Payments</b>	<b>76,366,161</b>	<b>73,409,003</b>	<b>64,671,074</b>
<b>Debt Service % of Budget</b>	<b>12.3%</b>	<b>11.5%</b>	<b>10.0%</b>



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## EXPENDITURES

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### General Assumptions

For FY25 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

**Personnel Related:** For FY25, an average of 3.63% 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 13.1% while the retirement contribution rate for Law Enforcement employees increases to 14.1%. For FY25 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 FY25.

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

Assumptions which differ from the above are as follows:

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### *Assumptions for Public Safety Service Area*

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#### Sheriff

Based on General Assumptions at the beginning of this section.

**FY25 &  
Beyond**

The Sheriff's Office's struggle with recruitment and retention in the Law Enforcement Detention Center have improved as a result of the efforts made to address compensation issues as well as structural changes as well. That being said, the situation will continue to be monitored.

The Sheriff's Office has several requests to enhance service as well and these are discussed in the Alternate Service Level section of the Appendices.

#### Emergency Services

**FY25 &  
Beyond**

Emergency Services continues to work toward reducing Unit Hour Utilization and has requested additional positions and equipment to enhance service with EMS, Fire, and 911 dispatch.

Based on General Assumptions at the beginning of this section.

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### *Assumptions for Health Service Area*

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#### Behavioral Health

**FY25 &  
Beyond**

The FY5 Recommended Budget allocates funds based on the annual funding allocation of \$4,026,677 the County has budgeted in prior years, as well as funds from behavioral health fund balance. In addition, funds from the State are being used to offset the Mobile Integrated Health program and the Opioid Settlement Fund has identified several strategies to improve outcomes related to Substance Use.

#### Public Health

**FY25 &  
Beyond**

The Department of Public Health is anticipated to see reductions in revenues as a result of Agreement Addendums from the State with the reduction of COVID-19 revenues. Corresponding reductions in expenditures have been made to ensure that these costs are not automatically picked up by the County.

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**Assumptions for Social Service Area**

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**Department of Social Services**

**FY25 & Beyond** DSS continues to provide exceptional service and meeting/exceeding mandated performance requirements and administrative responsibilities with regard to all Social Services programs. Medicaid expansion will continue to be monitored to ensure eligible citizens receive timely service.

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**Assumptions for Education Service Area**

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

**FY25** The FY25 Recommended Budget for the Winston-Salem/Forsyth County School System includes increased funding for County responsibilities including compensation increases for locally funded positions resulting from the State budget. Additional funding is allocated for a computer refresh and the County will allocate funds for radios for buses and schools in its Radio System upgrade project. Article 46 revenue is projected to increase as well.

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

**Forsyth Technical Community College**

**FY25 & Beyond** Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

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**Assumptions for Culture & Recreation Service Area**

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**Parks & Recreation**

**FY25 & 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 fully open, additional costs will occur.

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**REVENUES**

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***Assumptions for Public Safety Service Area***

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**Emergency Medical Services**

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

***Assumptions for Health Service Area***

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**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***

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**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***

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**Non-Departmental**

**FY25 & 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 FY25 is recommended at 68.23 cents per \$100 valuation, a slight increase over the FY24 Adopted Budget. One penny equivalent for FY25 is \$4,519,284.

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

Sales Taxes – 0.5% growth over FY24 Estimate included in FY25 Adopted Budget. Assumes 1.5% growth due to overall economic activity for FY25 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

***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.

***Assumptions for Debt Service***

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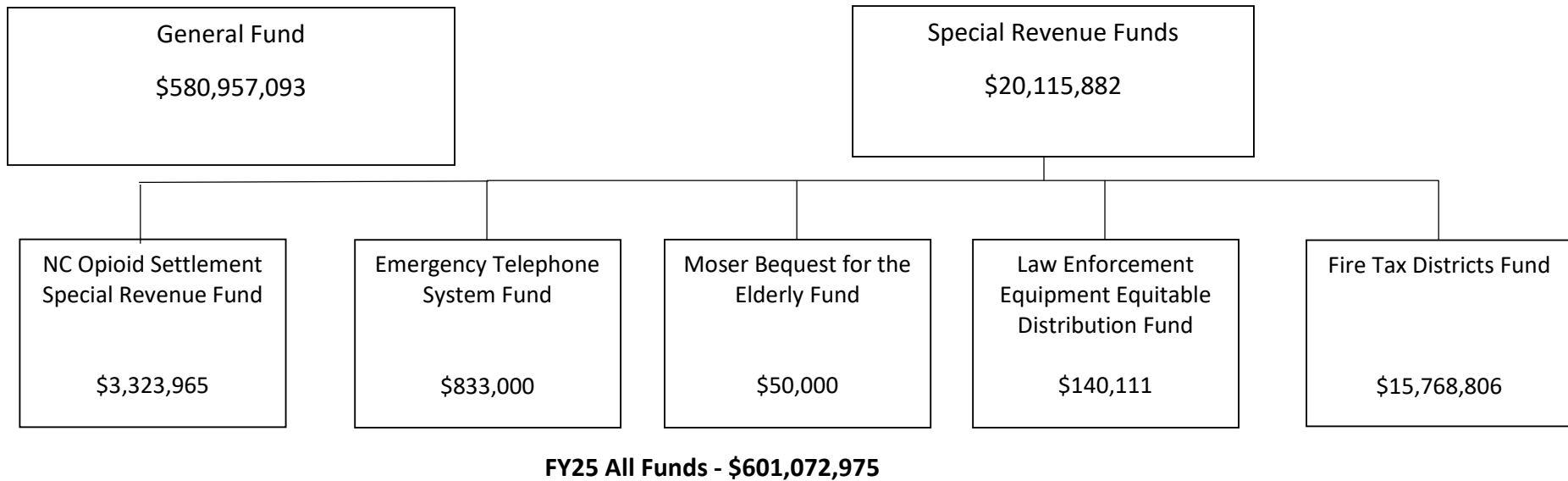
**Debt Service**

**All Years** Debt Service revenues include federal tax credits for Qualified School Construction bonds, Lottery Proceeds and 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 the new courthouse facility.

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## Forsyth County Annually Appropriated Funds



- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The 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.
- The North Carolina Opioid Settlement Special Revenue Fund accounts for funds received as a result of the nationwide settlement with pharmaceutical companies responsible for the opioid epidemic.

## SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$27.9 million in Fund Balance has been appropriated with \$10.2 million being Debt Leveling proceeds to offset debt service for bonds related to the 2016 Public Improvement bond referendum and the Courthouse Limited Obligation Bond issuance. \$17.4 million is Unreserved Fund Balance and is the target for reversions from departments.

### Annually Budgeted Funds

	<u>General Fund</u>	<u>Fire Tax Districts</u>	<u>Emergency Telephone System</u>	<u>Moser Bequest for Elderly</u>	<u>Law Enforce Equitable Distribution</u>	<u>NC Opioid Settlement Fund</u>	<u>Total</u>
<b>Revenues</b>	<b>536,527,400</b>	<b>15,419,973</b>	-	<b>500</b>	<b>22,000</b>	<b>3,323,965</b>	<b>555,293,838</b>
Ad Valorem Taxes	314,321,449	11,987,634	-	-	-	-	326,309,083
Sales Taxes	110,184,461	3,432,339	-	-	-	-	113,616,800
Other Taxes	1,420,000	-	-	-	-	-	1,420,000
Licenses & Permits	823,191	-	-	-	-	-	823,191
Intergovernmental	53,094,961	-	-	-	20,000	3,323,965	56,438,926
Charges for Services	35,885,352	-	-	-	-	-	35,885,352
Earnings on Investments	7,251,500	-	-	500	2,000	-	7,254,000
Other Revenues	13,546,486	-	-	-	-	-	13,546,486
<b>Expenditures</b>	<b>580,957,093</b>	<b>15,768,806</b>	<b>833,000</b>	<b>50,000</b>	<b>140,111</b>	<b>3,323,965</b>	<b>601,072,975</b>
Public Safety	105,657,576	15,768,806	833,000	-	140,111	-	122,399,493
Environmental Management	3,646,515	-	-	-	-	-	3,646,515
Health	33,676,247	-	-	-	-	3,323,965	37,000,212
Social Services	60,427,517	-	-	50,000	-	-	60,477,517
Education	186,705,153	-	-	-	-	-	186,705,153
Culture & Recreation	20,150,944	-	-	-	-	-	20,150,944
Community & Economic Development	10,034,863	-	-	-	-	-	10,034,863
Administration & Support	39,203,127	-	-	-	-	-	39,203,127
General Government	30,588,461	-	-	-	-	-	30,588,461
Debt	88,758,055	-	-	-	-	-	88,758,055
Special Appropriations	2,108,635	-	-	-	-	-	2,108,635
<b>Revenues Over/(Under)</b>	<b>(44,429,693)</b>	<b>(348,833)</b>	<b>(833,000)</b>	<b>(49,500)</b>	<b>(118,111)</b>	-	<b>(45,779,137)</b>
<b>Expenditures</b>							
<b>Other Financing Sources/(Uses)</b>							
<b>Operating Transfers In</b>							
Fire Tax Districts	3,771,455	-	-	-	-	-	3,771,455
LE Equitable Distribution	-	-	-	-	-	-	-
State Lottery Proceeds	3,650,000	-	-	-	-	-	3,650,000
Pandemic Response Fund	3,235,351	-	-	-	-	-	3,235,351
2023 Pay-Go CPO	2,829,364	-	-	-	-	-	2,829,364
Law Enforcement Separation	3,000,000	-	-	-	-	-	3,000,000
<b>Total Operating Transfers In</b>	<b>16,486,170</b>	-	-	-	-	-	<b>16,486,170</b>
<b>Operating Transfers to General Fund</b>	-	<b>(3,432,339)</b>	-	-	-	-	<b>(3,432,339)</b>
<b>Fund Balance Gained/(Appropriated)</b>	<b>(27,943,523)</b>	<b>(348,833)</b>	<b>(833,000)</b>	<b>(49,500)</b>	<b>(118,111)</b>	-	<b>(32,725,306)</b>

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

## All Funds

	FY 22-23 ACTUAL	FY 23-24 ORIGINAL      ESTIMATE		REQUEST	FY 24-25 RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	313,731,638	318,519,788	312,089,925	352,535,582	326,309,083	-
Sales Taxes	109,477,438	111,687,710	112,285,528	111,771,723	113,616,800	-
Occupancy Tax	1,135,675	1,000,000	1,000,000	1,000,000	1,000,000	-
Gross Receipts	493,554	420,000	456,273	420,000	420,000	-
<b>Total Taxes</b>	<b>424,838,305</b>	<b>431,627,498</b>	<b>425,831,726</b>	<b>465,727,305</b>	<b>441,345,883</b>	-
Licenses & Permits	882,939	792,450	789,718	812,450	823,191	-
Intergovernmental	55,083,418	61,755,082	47,563,365	61,514,874	53,114,961	-
Charges for Services	31,052,716	32,596,047	28,911,014	32,636,341	35,885,352	-
Interest Earnings	9,211,900	5,254,000	5,190,895	5,254,000	7,254,000	-
Other Revenue	11,274,506	12,803,114	1,034,402	13,275,547	13,546,486	-
Operating Transfers In	22,024,415	13,884,344	9,627,710	14,359,296	16,614,326	-
Fund Balance	-	25,852,663	-	25,874,386	27,815,367	-
<b>Total Revenue</b>	<b>554,368,199</b>	<b>584,565,198</b>	<b>518,948,830</b>	<b>619,454,199</b>	<b>596,399,566</b>	-
Beginning Fund Balance	215,064,454	224,193,751	224,193,751	244,674,097	244,674,097	-
<b>Total Available Resources</b>	<b>769,432,653</b>	<b>808,758,949</b>	<b>743,142,581</b>	<b>864,128,296</b>	<b>841,073,663</b>	-
<b><u>Expenditures</u></b>						
Public Safety	104,892,307	111,229,107	96,632,149	125,661,122	118,827,043	-
Environmental Management	3,327,358	3,618,864	3,415,375	4,147,555	3,646,515	-
Health	28,995,124	40,786,492	26,209,900	40,687,401	33,676,247	-
Social Services	44,447,175	56,471,035	46,618,235	59,100,764	60,427,517	-
Education	173,492,325	180,424,271	174,679,380	188,770,918	186,705,153	-
Culture & Recreation	16,892,818	19,709,293	12,639,139	20,699,119	20,150,944	-
Community & Economic Development	6,407,072	10,826,266	8,048,976	10,941,266	10,034,863	-
Administration & Support	38,966,523	37,702,426	32,854,673	38,534,416	39,203,127	-
General Government	15,717,939	23,210,120	9,020,005	22,720,068	25,294,466	-
Special Appropriations	1,918,411	1,582,800	1,535,162	9,958,950	2,108,635	-
Operating Transfers Out	3,923,700	4,104,125	4,136,340	3,432,339	3,432,339	-
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only Prog	10,584	50,000	6,719	50,000	50,000	-
Other Financing Uses	24,556,073	4,537,190	3,387,190	4,537,190	3,493,995	-
Debt	81,691,493	89,401,385	79,285,241	89,802,424	88,758,055	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<b>Total Expenditures/Uses</b>	<b>545,238,902</b>	<b>585,453,374</b>	<b>498,468,484</b>	<b>620,843,532</b>	<b>597,608,899</b>	-
Ending Fund Balance	224,193,751	223,305,575	244,674,097	243,284,764	243,464,764	-
<b>Total Commitments &amp; Fund Balance</b>	<b>769,432,653</b>	<b>808,758,949</b>	<b>743,142,581</b>	<b>864,128,296</b>	<b>841,073,663</b>	-

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

## General Fund

	FY 22-23	FY 23-24		REQUEST	FY 24-25	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
<b><u>Funding Sources</u></b>						
Taxes:						
Ad Valorem	302,179,933	306,880,680	300,339,404	338,778,169	314,321,449	-
Sales	106,244,850	108,339,384	109,040,404	108,339,384	110,184,461	-
Occupancy Tax	1,135,675	1,000,000	1,000,000	1,000,000	1,000,000	-
Gross Receipts	493,554	420,000	456,273	420,000	420,000	-
<i>Total Taxes</i>	<i>410,054,012</i>	<i>416,640,064</i>	<i>410,836,081</i>	<i>448,537,553</i>	<i>425,925,910</i>	-
Licenses & Permits	882,939	792,450	789,718	812,450	823,191	-
Intergovernmental	54,799,595	61,735,082	47,477,142	61,494,874	53,094,961	-
Charges for Services	31,052,716	32,596,047	28,911,014	32,636,341	35,885,352	-
Interest Earnings on Investments	9,059,056	5,251,500	5,098,000	5,251,500	7,251,500	-
Other Revenue	11,274,506	12,803,114	1,034,402	13,275,547	13,546,486	-
Operating Transfers In	22,024,415	13,884,344	9,627,710	14,359,296	16,614,326	-
Fund Balance	-	25,852,663	-	25,874,386	27,815,367	-
<b>Total Revenue</b>	<b>539,147,239</b>	<b>569,555,264</b>	<b>503,774,067</b>	<b>602,241,947</b>	<b>580,957,093</b>	-
<b>Beginning Fund Balance</b>	<b>210,142,822</b>	<b>219,192,875</b>	<b>219,192,875</b>	<b>240,188,292</b>	<b>240,188,292</b>	-
<b>Total Available Resources</b>	<b>749,290,061</b>	<b>788,748,139</b>	<b>722,966,942</b>	<b>842,430,239</b>	<b>821,145,385</b>	-
<b><u>Expenditures</u></b>						
Public Safety	93,695,790	99,485,122	85,085,374	110,721,876	105,657,576	-
Environmental Management	3,327,358	3,618,864	3,415,375	4,147,555	3,646,515	-
Health	28,995,124	40,786,492	26,209,900	40,687,401	33,676,247	-
Social Services	44,447,175	56,471,035	46,618,235	59,100,764	60,427,517	-
Education	173,492,325	180,424,271	174,679,380	188,770,918	186,705,153	-
Culture & Recreation	16,892,818	19,709,293	12,639,139	20,699,119	20,150,944	-
Comm & Econ Development	6,407,072	10,826,266	8,048,976	10,941,266	10,034,863	-
Administration & Support	38,966,523	37,702,426	32,854,673	38,534,416	39,203,127	-
General Government	15,717,939	23,210,120	9,020,005	22,720,068	25,294,466	-
Debt	81,691,493	89,401,385	79,285,241	89,802,424	88,758,055	-
Special Appropriations	1,918,411	1,582,800	1,535,162	9,958,950	2,108,635	-
Other Financing Uses	24,545,158	4,537,190	3,387,190	4,537,190	3,493,995	-
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
<b>Total Expenditures/Uses</b>	<b>530,097,186</b>	<b>569,555,264</b>	<b>482,778,650</b>	<b>602,421,947</b>	<b>580,957,093</b>	-
<b>Ending Fund Balance</b>	<b>219,192,875</b>	<b>219,192,875</b>	<b>240,188,292</b>	<b>240,008,292</b>	<b>240,188,292</b>	-
<b>Total Commitments &amp; Fund Balance</b>	<b>749,290,061</b>	<b>788,748,139</b>	<b>722,966,942</b>	<b>842,430,239</b>	<b>821,145,385</b>	-



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

<u>General Fund</u>	FY 22-23	FY 23-24		FY 24-25		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
<b>Public Safety</b>						
Emergency Mgmt	360,135	500,730	500,730	531,140	531,140	-
Sheriff	66,445,415	70,124,101	71,192,725	84,263,833	75,423,506	-
Emergency Services	22,955,760	27,117,511	23,843,182	31,462,640	27,849,477	-
Family Justice Center	328,728	407,935	349,728	400,417	400,417	-
<b>Total Public Safety</b>	<b>90,090,038</b>	<b>98,150,277</b>	<b>95,886,365</b>	<b>116,658,030</b>	<b>104,204,540</b>	-
<b>Environmental Mgmt</b>						
Environmental Assistance and Protection	2,765,975	2,989,114	2,878,721	3,050,677	3,043,975	-
Inspections	464,563	629,750	629,750	486,256	486,256	-
<b>Total Env. Mgmt</b>	<b>3,230,538</b>	<b>3,618,864</b>	<b>3,508,471</b>	<b>3,536,933</b>	<b>3,530,231</b>	-
<b>Health</b>						
Behavioral Health	3,037,870	12,488,039	7,510,784	6,363,936	6,390,236	-
Animal Shelter	293,317	1,334,845	1,092,743	1,519,659	1,453,036	-
Public Health	25,948,382	28,298,453	26,860,188	27,979,529	27,286,011	-
<b>Total Health</b>	<b>29,279,569</b>	<b>42,121,337</b>	<b>35,463,715</b>	<b>35,863,124</b>	<b>35,129,283</b>	-
<b>Social Svcs</b>						
Social Svcs	42,314,508	53,279,174	49,002,362	58,122,167	57,227,546	-
Health and Human Services	268,860	446,646	287,555	486,256	486,256	-
Aging Services	-	431,500	431,500	-	-	-
Youth Svcs	1,959,897	2,313,715	1,915,722	2,463,715	2,463,715	-
<b>Total Social Svcs</b>	<b>44,543,265</b>	<b>56,471,035</b>	<b>51,637,139</b>	<b>61,072,138</b>	<b>60,177,517</b>	-
<b>Education</b>						
NC Cooperative Ext	949,664	1,250,276	865,444	2,199,848	2,199,848	-
FTCC	11,493,588	11,811,010	12,044,719	14,871,690	12,151,690	-
Schools	162,783,980	169,097,985	169,097,985	189,846,020	175,795,420	-
<b>Total Education</b>	<b>175,227,232</b>	<b>182,159,271</b>	<b>182,008,148</b>	<b>206,917,558</b>	<b>190,146,958</b>	-
<b>Culture &amp; Recreation</b>						
Library	8,164,171	9,772,181	8,901,560	9,907,399	9,903,349	-
Parks & Rec.	9,051,099	9,937,112	8,790,251	10,514,580	10,247,595	-
<b>Total Culture &amp; Rec</b>	<b>17,215,270</b>	<b>19,709,293</b>	<b>17,691,811</b>	<b>20,421,979</b>	<b>20,150,944</b>	-
<b>Community &amp; Econ Dev</b>						
Community and Economic Development	3,214,043	5,246,121	3,543,325	4,465,358	4,397,613	-
Planning	1,179,375	1,728,570	1,728,570	1,900,560	1,900,560	-
Airport	2,768,255	3,903,765	2,158,643	3,788,880	3,788,880	-
<b>Total Comm &amp; Econ Dev</b>	<b>7,161,673</b>	<b>10,878,456</b>	<b>7,430,538</b>	<b>10,154,798</b>	<b>10,087,053</b>	-

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

**General Fund**

	FY 22-23	FY 23-24			FY 24-25	
	<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	517,587	643,787	564,836	670,341	670,341	-
Finance	2,953,668	2,507,220	2,215,272	2,573,439	2,573,439	-
General Svs	15,872,036	17,678,436	16,864,267	18,744,239	18,581,727	-
MIS	7,173,786	8,770,712	8,612,275	9,468,705	9,288,865	-
Human Resources	1,775,945	2,246,667	1,939,954	2,266,463	2,218,061	-
Purchasing	114,030	150,980	150,980	128,140	128,140	-
MapForsyth	986,393	1,220,323	1,185,183	1,269,967	1,269,967	-
Communications	304,542	615,810	599,141	607,481	607,481	-
County Commr & Mgr	1,699,045	1,747,783	1,723,733	1,641,867	1,717,567	-
Attorney	1,964,591	2,120,708	1,952,410	2,350,931	2,147,539	-
<b>Total Admin &amp; Support</b>	<b><u>33,361,623</u></b>	<b><u>37,702,426</u></b>	<b><u>35,808,051</u></b>	<b><u>39,721,573</u></b>	<b><u>39,203,127</u></b>	<b>-</b>
<b>General Government</b>						
Tax Admin.	7,124,164	8,157,297	7,462,103	8,772,817	8,649,306	-
Register of Deeds	1,463,300	1,583,769	1,410,090	1,733,634	1,733,634	-
Board of Elections	1,652,716	2,231,169	1,867,026	2,804,479	2,687,097	-
Non-Departmental	28,685,979	15,787,885	9,264,993	17,539,311	14,024,429	-
<b>Total General Govt</b>	<b><u>38,926,159</u></b>	<b><u>27,760,120</u></b>	<b><u>20,004,212</u></b>	<b><u>30,850,241</u></b>	<b><u>27,094,466</u></b>	<b>-</b>
<b>Special Appropriations</b>						
Special Appropriations	1,819,857	1,582,800	1,582,800	9,958,950	2,108,635	-
<b>Total Special Appropriations</b>	<b><u>1,819,857</u></b>	<b><u>1,582,800</u></b>	<b><u>1,582,800</u></b>	<b><u>9,958,950</u></b>	<b><u>2,108,635</u></b>	<b>-</b>
<b>Debt Service</b>						
	<b><u>81,283,494</u></b>	<b><u>89,401,385</u></b>	<b><u>86,695,970</u></b>	<b><u>89,802,424</u></b>	<b><u>88,758,055</u></b>	<b>-</b>
<b>Total</b>	<b><u>522,138,718</u></b>	<b><u>569,555,264</u></b>	<b><u>537,717,220</u></b>	<b><u>624,957,748</u></b>	<b><u>580,590,809</u></b>	<b>-</b>

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

## Law Enforcement Equitable Distribution Fund

	FY 22-23	FY 23-24			FY 24-25	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Intergovernmental	283,823	20,000	86,223	20,000	20,000	-
Interest	35,260	2,000	14,787	2,000	2,000	-
<b>Total Revenues</b>	<b>319,083</b>	<b>22,000</b>	<b>101,010</b>	<b>22,000</b>	<b>22,000</b>	-
Beginning Fund Balance	1,008,883	1,137,595	1,137,595	840,431	840,431	-
<b>Total Available Resources</b>	<b>1,327,966</b>	<b>1,159,595</b>	<b>1,238,605</b>	<b>862,431</b>	<b>862,431</b>	-
<b><u>Expenditures</u></b>						
Payments to Other Agencies	-	-	-	115,111	115,111	-
Capital Equipment	-	-	-	25,000	25,000	-
Other Financing Uses -						
Operating Transfers Out	190,371	332,670	398,174	-	-	-
<b>Total Expenditures/Uses</b>	<b>190,371</b>	<b>332,670</b>	<b>398,174</b>	<b>140,111</b>	<b>140,111</b>	-
Ending Fund Balance	1,137,595	826,925	840,431	722,320	722,320	-
<b>Total Commitments &amp; Fund Balance</b>	<b>1,327,966</b>	<b>1,159,595</b>	<b>1,238,605</b>	<b>862,431</b>	<b>862,431</b>	-

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

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## Fire Tax Districts Fund

	FY 22-23	FY 23-24		REQUEST	FY 24-25	ADOPTED
	Actual	ORIGINAL	ESTIMATE		RECOMM.	
<b><u>Funding Sources</u></b>						
Taxes:						
Property	11,551,705	11,639,108	11,750,521	13,757,413	11,987,634	-
Sales	3,232,588	3,348,326	3,245,124	3,432,339	3,432,339	-
Total Taxes	14,784,293	14,987,434	14,995,645	17,189,752	15,419,973	-
Intergovernmental	-	-	-	-	-	-
Investment Earnings	55,816	-	-	-	-	-
<b>Total Revenues</b>	<b>14,840,109</b>	<b>14,987,434</b>	<b>14,995,645</b>	<b>17,189,752</b>	<b>15,419,973</b>	-
Beginning Fund Balance	1,548,027	1,579,747	1,579,747	1,383,241	1,383,241	-
<b>Total Available Resources</b>	<b>16,388,136</b>	<b>16,567,181</b>	<b>16,575,392</b>	<b>18,572,993</b>	<b>16,803,214</b>	-
<b><u>Expenditures</u></b>						
Public Safety-Fire Protection	11,075,060	11,453,985	11,453,985	14,106,246	12,336,467	-
Other Financing Uses -						
Operating Transfers out	3,733,329	3,771,455	3,738,166	3,432,339	3,432,339	-
<b>Total Expenditures/Uses</b>	<b>14,808,389</b>	<b>15,225,440</b>	<b>15,192,151</b>	<b>17,538,585</b>	<b>15,768,806</b>	-
Ending Fund Balance	1,579,747	1,341,741	1,383,241	1,034,408	1,034,408	-
<b>Total Commitments &amp; Fund Balance</b>	<b>16,388,136</b>	<b>16,567,181</b>	<b>16,575,392</b>	<b>18,572,993</b>	<b>16,803,214</b>	-

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

## Moser Bequest for Care of Elderly Fund

	FY 22-23	FY 23-24		FY 24-25		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<b><u>Funding Sources</u></b>						
Investment Earnings	8,802	500	11,220	500	500	-
Fund Balance	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,802</b>	<b>500</b>	<b>11,220</b>	<b>500</b>	<b>500</b>	-
Beginning Fund Balance	300,103	298,321	298,321	302,822	302,822	-
<b>Total Available Resources</b>	<b>308,905</b>	<b>298,821</b>	<b>309,541</b>	<b>303,322</b>	<b>303,322</b>	-
<b><u>Expenditures</u></b>						
Other Financing Uses -						
Human Service - If Only	10,584	50,000	6,719	50,000	50,000	-
<b>Total Expenditures/Uses</b>	<b>10,584</b>	<b>50,000</b>	<b>6,719</b>	<b>50,000</b>	<b>50,000</b>	-
Ending Fund Balance	298,321	248,821	302,822	253,322	253,322	-
<b>Total Commitments &amp; Fund Balance</b>	<b>308,905</b>	<b>298,821</b>	<b>309,541</b>	<b>303,322</b>	<b>303,322</b>	-

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

## Emergency Telephone System Fund

	FY 22-23	FY 23-24		FY 24-25		ADOPTED
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	
<b><u>Funding Sources</u></b>						
Taxes:						
E911 Surcharge						
Total Taxes	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Interest Earnings	52,966	-	66,888	-	-	
<b>Total Revenues</b>	<b>52,966</b>	<b>-</b>	<b>66,888</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	2,064,619	1,985,213	1,985,213	1,959,311	1,959,311	-
<b>Total Available Resources</b>	<b>2,117,585</b>	<b>1,985,213</b>	<b>2,052,101</b>	<b>1,959,311</b>	<b>1,959,311</b>	<b>-</b>
<b><u>Expenditures</u></b>						
Maintenance Service	64,523	90,000	64,131	90,000	90,000	-
Rent	(1,168)	-	-	-	-	-
Communications	4,690	6,000	12,467	20,000	20,000	-
Other Purchased Services	41,800	10,000	6,300	10,000	10,000	-
Travel/Training	7,808	5,000	3,551	5,000	5,000	-
Materials & Supplies	3,804	25,000	6,341	53,000	53,000	-
Other Operating Costs	-	4,000	-	-	-	-
Equipment	-	150,000	-	655,000	655,000	-
<b>Public Safety Expenditures</b>	<b>121,457</b>	<b>290,000</b>	<b>92,790</b>	<b>833,000</b>	<b>833,000</b>	<b>-</b>
Other Financing Uses	10,915	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>132,372</b>	<b>290,000</b>	<b>92,790</b>	<b>833,000</b>	<b>833,000</b>	<b>-</b>
Ending Fund Balance	1,985,213	1,695,213	1,959,311	1,126,311	1,126,311	-
<b>Total Commitments &amp; Fund Balance</b>	<b>2,117,585</b>	<b>1,985,213</b>	<b>2,052,101</b>	<b>1,959,311</b>	<b>1,959,311</b>	<b>-</b>

## REVENUE SOURCES & EXPENDITURE USES

	FY 2024 Adopted	FY 2025 Recommended	FY 24-25 \$ Change	FY 24-25 % Change	FY 24-25 % of Total
Property Tax	306,880,680	314,321,449	7,440,769	2.4%	54.1%
Sales Tax	108,339,384	110,184,461	1,845,077	1.7%	19.0%
Other Tax	1,420,000	1,420,000	-	0.0%	0.2%
Licenses & Permits	792,450	823,191	30,741	3.9%	0.1%
Intergovernmental	61,735,082	53,094,961	(8,640,121)	-14.0%	9.1%
Charges for Services	32,596,047	35,885,352	3,289,305	10.1%	6.2%
Earnings on Investments	5,251,500	7,251,500	2,000,000	38.1%	1.2%
Other Revenues	12,803,114	13,546,486	743,372	5.8%	2.3%
Other Financing Sources	13,884,344	16,614,326	2,729,982	19.7%	2.9%
Fund Balance	25,852,663	27,815,367	1,962,704	7.6%	4.8%
<b>Total Revenue Sources</b>	<b>569,555,264</b>	<b>580,957,093</b>	<b>11,401,829</b>	<b>2.0%</b>	
Personal Services	191,454,239	201,629,028	10,174,789	5.3%	34.7%
Professional & Technical Services	13,724,297	14,816,568	1,092,271	8.0%	2.6%
Purchased Property Services	32,943,498	33,903,183	959,685	2.9%	5.8%
Training & Conferences	1,127,938	1,191,458	63,520	5.6%	0.2%
Materials & Supplies	16,934,886	16,094,374	(840,512)	-5.0%	2.8%
Other Operating Costs	13,892,165	14,522,925	630,760	4.5%	2.5%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.3%
Contingency	12,964,295	5,069,200	(7,895,095)	-60.9%	0.9%
Capital Outlay	1,903,041	1,357,264	(545,777)	-28.7%	0.2%
Existing/Committed Debt Service	87,804,443	86,707,689	(1,096,754)	-1.2%	14.9%
Payments to Other Agencies	190,289,873	197,933,919	7,644,046	4.0%	34.1%
Other Financing Uses	4,716,589	5,931,485	1,214,896	25.8%	1.0%
<b>Total Expenditure Uses</b>	<b>569,555,264</b>	<b>580,957,093</b>	<b>11,401,829</b>	<b>2.0%</b>	

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommen	
<b>Personal Services</b>						
Animal Services	136,221	782,691	711,145	906,855	928,478	-
Emergency Services	18,611,895	22,365,130	19,394,021	24,117,765	22,827,012	-
Interagency Communications	219,644	206,713	206,829	218,963	218,963	-
Sheriff's Office	48,049,838	52,594,560	50,457,212	59,692,421	56,934,497	-
Youth Services	18,840	15,000	15,000	15,000	15,000	-
Family Justice Center	291,002	388,381	333,408	381,163	381,163	-
Conservation of Natural Resources	113,910	110,770	-	118,640	118,640	-
Environmental Assistance & Protection	2,289,620	2,439,533	2,279,081	2,503,603	2,503,603	-
Inspections	1,375	1,800	-	1,800	1,800	-
Health and Human Services	266,247	428,606	269,215	460,216	460,216	-
Social Services	31,274,396	36,763,532	36,258,770	41,228,011	40,484,419	-
Public Health	18,468,526	22,743,016	19,627,497	24,810,753	22,941,052	-
Behavioral Health Services	791,684	1,396,472	1,432,855	1,414,452	1,414,452	-
NC Cooperative Extension Service	158,429	204,451	-	272,408	212,333	-
Library	6,322,004	7,442,278	6,702,116	7,673,051	7,649,220	-
Parks and Recreation	5,332,957	6,346,135	5,391,073	6,593,703	6,457,566	-
Airport	911,516	931,892	902,285	1,003,734	1,003,734	-
Community and Economic Development	665,411	694,145	724,546	747,661	747,661	-
Budget and Management	490,320	591,407	548,131	643,361	643,361	-
Finance	1,918,545	1,852,370	1,739,405	1,995,084	1,995,084	-
General Services	6,978,573	7,925,893	7,112,167	8,367,917	8,367,917	-
Human Resources	1,332,870	1,706,822	1,389,906	1,647,481	1,647,481	-
Management Information Services	3,785,294	4,171,217	3,736,088	4,417,135	4,417,135	-
MapForsyth	953,986	946,339	980,748	1,050,820	1,050,820	-
Attorney	1,927,649	2,050,688	1,916,144	2,268,471	2,067,079	-
Board of Elections	796,619	975,282	979,697	982,782	982,782	-
County Commissioners and Manager	1,481,212	1,480,663	1,483,163	1,414,481	1,414,481	-
Register of Deeds	1,246,164	1,440,864	1,289,888	1,584,974	1,584,974	-
Tax Administration	4,904,066	5,447,019	4,921,032	5,843,281	5,779,243	-
Communications	257,353	469,410	463,141	498,081	498,081	-
Non-Departmental	3,519,593	6,541,160	3,650,000	5,880,781	5,880,781	-
<b>Total Personal Services</b>	<b>163,515,758</b>	<b>191,454,239</b>	<b>174,914,563</b>	<b>208,754,848</b>	<b>201,629,028</b>	<b>-</b>
<b>Professional and Technical Services</b>						
Animal Services	22,684	209,104	130,000	230,727	209,104	-
Emergency Services	468,800	558,603	656,153	578,458	574,153	-
Sheriff's Office	7,007,553	7,727,903	8,016,524	8,821,470	8,790,468	-
D25: Conservation of Natural Resources	-	-	-	37,222	0	-
Environmental Assistance & Protection	1,163	3,110	1,600	2,300	2,300	-
Social Services	220,508	369,928	318,166	431,500	431,500	-
Public Health	2,126,579	1,418,430	1,084,026	877,423	848,553	-
Parks and Recreation	213,901	299,720	216,620	348,560	293,020	-
Airport	1,177	100	3,238	20,150	20,150	-
Community and Economic Development	3,300	5,000	500	5,000	5,000	-
Budget and Management	725	750	725	750	750	-
Finance	252,691	120,500	134,128	153,000	153,000	-
General Services	1,239,891	1,486,353	1,531,254	1,531,254	1,531,254	-
Human Resources	32,526	35,000	84,325	40,000	40,000	-
Attorney	-	3,500	2,300	3,500	3,500	-
Board of Elections	471,126	667,924	578,533	1,005,444	1,005,444	-
Tax Administration	442,485	705,372	610,380	795,372	795,372	-
Non-Departmental	30,000	113,000	41,125	113,000	113,000	-
<b>Total Professional and Technical Services</b>	<b>12,535,109</b>	<b>13,724,297</b>	<b>13,409,597</b>	<b>14,995,130</b>	<b>14,816,568</b>	<b>-</b>



## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommen	
<b>Purchased Services</b>						
Animal Services	15,067	194,650	154,338	188,477	188,477	-
Emergency Services	1,244,226	1,577,645	1,413,985	1,670,438	1,667,438	-
Interagency Communications	687,599	257,645	252,445	276,718	275,018	-
Sheriff's Office	7,712,616	5,861,208	8,208,258	9,637,302	6,135,489	-
Youth Services	942,600	1,050,000	975,150	1,200,000	1,200,000	-
Family Justice Center	32,399	4,820	5,020	5,020	5,020	-
Conservation of Natural Resources	-	80,000	80,000	1,000,000	1,000,000	-
Environmental Assistance & Protection	331,669	425,352	427,034	439,614	437,746	-
Health and Human Services	-	10,540	10,540	10,540	10,540	-
Social Services	2,021,823	3,001,771	2,888,385	3,191,490	3,184,990	-
Public Health	1,047,222	1,245,315	1,255,848	1,254,965	1,234,015	-
Behavioral Health Services	1,079,565	2,043,987	2,066,027	67,030	67,030	-
NC Cooperative Extension Service	504,695	618,904	58,187	625,688	624,588	-
Library	852,088	1,043,628	1,034,871	1,053,828	1,048,828	-
Parks and Recreation	1,601,037	1,956,737	1,952,333	2,249,024	2,069,479	-
Airport	908,508	982,437	1,043,419	1,182,435	1,182,235	-
Community and Economic Development	80,907	280,475	266,320	245,775	245,775	-
Budget and Management	21,067	37,380	5,083	12,380	12,380	-
Finance	126,880	434,350	292,911	348,450	348,450	-
General Services	3,900,208	4,511,748	4,884,361	5,454,957	5,380,457	-
Human Resources	373,859	420,648	367,581	429,030	429,030	-
Management Information Services	2,678,903	3,775,585	4,000,683	4,186,732	4,036,892	-
MapForsyth	2,999	254,864	186,402	192,650	192,650	-
Attorney	15,068	17,720	4,716	18,460	18,460	-
Board of Elections	347,315	523,188	294,611	530,763	530,763	-
County Commissioners and Manager	128,194	137,470	134,470	155,436	155,436	-
Register of Deeds	202,891	107,785	95,627	108,010	108,010	-
Tax Administration	1,652,451	1,856,246	1,804,505	2,036,597	1,918,987	-
Communications	12,870	131,400	128,900	95,000	95,000	-
Non-Departmental	-	100,000	-	100,000	100,000	-
<b>Total Purchased Services</b>	<b>28,524,727</b>	<b>32,943,498</b>	<b>34,292,009</b>	<b>37,966,809</b>	<b>33,903,183</b>	<b>-</b>
<b>Travel</b>						
Animal Services	1,050	3,000	1,200	3,000	3,000	-
Emergency Services	54,109	92,805	74,344	131,744	89,305	-
Interagency Communications	2,660	3,800	4,400	4,800	3,800	-
Sheriff's Office	231,956	226,570	343,308	286,217	238,672	-
Family Justice Center	527	3,000	2,000	2,500	2,500	-
Conservation of Natural Resources	65	3,080	1,510	3,150	3,150	-
Environmental Assistance & Protection	11,240	25,581	17,404	33,650	28,816	-
Inspections	1,526	1,300	-	1,300	1,300	-
Health and Human Services	-	4,000	4,000	4,000	4,000	-
Social Services	97,522	167,600	193,961	195,950	161,450	-
Public Health	106,515	206,791	332,111	278,362	219,728	-
Behavioral Health Services	4,477	17,584	10,288	32,172	26,300	-
NC Cooperative Extension Service	9,633	20,873	15,182	25,580	25,330	-
Library	14,846	31,060	31,310	34,217	32,717	-
Parks and Recreation	8,900	13,275	13,050	14,875	14,875	-
Airport	17,947	11,600	11,900	14,090	14,090	-
Community and Economic Development	8,808	8,700	8,700	10,000	10,000	-
Budget and Management	2,128	10,500	9,347	10,500	10,500	-
Finance	10,947	44,000	31,614	35,905	35,905	-
General Services	14,167	13,930	13,110	13,300	13,300	-
Human Resources	2,749	13,750	13,000	16,750	14,750	-
Management Information Services	11,073	23,650	35,638	35,638	35,638	-
MapForsyth	9,973	10,800	10,800	10,877	10,877	-
Attorney	13,085	22,800	12,400	33,350	31,350	-

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommen	Adopted
Board of Elections	15,326	15,905	2,748	13,318	13,318	-
County Commissioners and Manager	56,966	68,200	68,200	82,700	82,700	-
Register of Deeds	450	2,300	400	2,300	2,300	-
Tax Administration	43,109	61,484	40,987	61,787	61,787	-
<b>Total Travel</b>	<b>751,527</b>	<b>1,127,938</b>	<b>1,302,912</b>	<b>1,392,032</b>	<b>1,191,458</b>	-
<b>Materials and Supplies</b>						
Animal Services	118,025	144,100	142,500	144,600	122,977	-
Emergency Services	1,026,233	1,231,594	1,011,992	1,454,853	1,331,503	-
Interagency Communications	18,482	28,200	22,700	31,200	28,200	-
Sheriff's Office	1,887,798	2,443,530	2,830,371	3,010,112	2,396,402	-
Youth Services	396	500	220	500	500	-
Family Justice Center	4,800	9,734	8,300	9,734	9,734	-
Conservation of Natural Resources	3,741	4,625	11,030	5,335	5,335	-
Environmental Assistance & Protection	20,979	44,090	35,110	40,620	40,620	-
Health and Human Services	2,613	3,500	3,500	11,500	11,500	-
Social Services	220,029	739,021	636,269	528,623	502,219	-
Public Health	3,881,935	2,645,260	3,719,341	2,122,774	1,995,469	-
Behavioral Health Services	6,570	2,616,891	2,597,484	2,775,449	2,775,449	-
NC Cooperative Extension Service	55,175	91,367	77,173	97,603	87,603	-
Library	947,037	1,109,335	1,104,753	1,159,860	1,144,860	-
Parks and Recreation	898,053	1,073,815	1,129,525	1,176,175	1,140,675	-
Airport	95,787	113,230	124,026	144,950	144,950	-
Community and Economic Development	7,270	3,150	6,621	2,950	2,950	-
Budget and Management	3,037	2,750	1,200	2,350	2,350	-
Finance	13,500	20,000	14,937	20,000	20,000	-
General Services	3,653,874	3,677,403	3,233,100	3,262,100	3,262,100	-
Human Resources	14,823	40,850	38,850	99,700	55,600	-
Management Information Services	636,899	674,860	676,655	710,800	680,800	-
MapForsyth	1,948	5,210	4,123	4,510	4,510	-
Attorney	3,371	15,700	10,150	16,050	16,050	-
Board of Elections	21,200	47,510	11,199	281,401	151,801	-
County Commissioners and Manager	27,190	51,350	29,000	52,850	52,850	-
Register of Deeds	11,942	31,170	22,424	35,200	35,200	-
Tax Administration	19,189	53,141	27,218	61,417	59,767	-
Communications	34,199	13,000	7,100	12,400	12,400	-
<b>Total Materials and Supplies</b>	<b>13,636,093</b>	<b>16,934,886</b>	<b>17,536,871</b>	<b>17,275,616</b>	<b>16,094,374</b>	-
<b>Other Operating Costs</b>						
Animal Services	269	1,300	560	1,000	1,000	-
Emergency Services	160,604	24,500	17,261	26,860	24,560	-
Interagency Communications	355	300	260	300	300	-
Sheriff's Office	792,495	86,876	101,912	82,544	77,518	-
Family Justice Center	-	2,000	1,000	2,000	2,000	-
Conservation of Natural Resources	2,483	6,405	4,930	6,635	6,635	-
Environmental Assistance & Protection	996	3,448	2,119	4,960	4,960	-
Social Services	7,692,104	11,629,822	8,116,082	12,096,592	12,262,968	-
Public Health	100,641	39,641	31,713	41,295	40,275	-
Behavioral Health Services	5,149	9,105	2,584	6,874	6,874	-
NC Cooperative Extension Service	2,168	5,049	2,514	5,779	5,779	-
Library	28,196	20,660	21,010	20,660	20,660	-
Parks and Recreation	162,693	10,950	7,650	8,500	8,500	-
Airport	3,918	3,825	3,825	3,750	3,750	-
Community and Economic Development	15,981	57,765	37,765	58,100	58,100	-
Budget and Management	311	1,000	350	1,000	1,000	-
Finance	3,970	6,000	2,278	6,000	6,000	-
General Services	27,571	16,109	10,775	11,199	11,199	-
Human Resources	19,118	29,597	46,292	37,502	31,200	-

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommen	Adopted
Management Information Services	12,748	10,400	10,000	10,400	10,400	-
MapForsyth	1,138	3,110	3,110	3,110	3,110	-
Attorney	5,418	10,300	6,700	11,100	11,100	-
Board of Elections	1,130	1,360	238	2,989	2,989	-
County Commissioners and Manager	5,483	10,100	8,900	12,100	12,100	-
Register of Deeds	1,853	1,650	1,751	3,150	3,150	-
Tax Administration	62,865	34,035	57,981	34,150	34,150	-
Communications	120	2,000	0	2,000	2,000	-
Non-Departmental	280,774	1,864,858	1,793,868	1,870,648	1,870,648	-
<b>Total Other Operating Costs</b>	<b>9,406,676</b>	<b>13,892,165</b>	<b>10,293,428</b>	<b>14,371,197</b>	<b>14,522,925</b>	-
<b>Capital</b>						
Animal Services	-	-	-	45,000	0	-
Emergency Services	194,270	501,617	501,617	2,025,400	528,900	-
Interagency Communications	-	-	18,216	0	0	-
Sheriff's Office	248,824	488,704	559,050	2,277,602	112,800	-
Environmental Assistance & Protection	98,308	36,000	112,509	0	0	-
Social Services	-	407,500	450,000	450,000	450,000	-
Public Health	35,478	-	745,045	-	-	-
NC Cooperative Extension Service	29,950	-	0	14,111	0	-
Library	-	125,220	7,500	7,064	7,064	-
Parks and Recreation	76,706	85,000	80,000	3,783,000	112,000	-
Airport	5,400	67,000	66,950	-	-	-
Finance	627,135	30,000	0	15,000	15,000	-
General Services	57,752	47,000	79,500	79,500	15,500	-
Management Information Services	48,869	115,000	153,211	108,000	108,000	-
MapForsyth	16,348	-	0	8,000	8,000	-
Attorney	-	-	-	0	0	-
<b>Total Capital</b>	<b>1,439,040</b>	<b>1,903,041</b>	<b>2,773,598</b>	<b>8,812,677</b>	<b>1,357,264</b>	-
<b>Debt Services</b>						
Airport	0	1,221,412	0	1,208,279	1,208,279	-
Debt Service	81,691,493	86,583,031	87,723,687	85,499,410	85,499,410	-
<b>Total Debt Service</b>	<b>81,691,493</b>	<b>87,804,443</b>	<b>87,723,687</b>	<b>86,707,689</b>	<b>86,707,689</b>	-
<b>Payments to Other Agencies</b>						
Emergency Management	360,135	500,730	-	531,140	531,140	-
Emergency Services	238,964	241,040	241,040	252,125	252,125	-
Sheriff's Office	514,335	678,760	676,090	852,771	737,660	-
Youth Services	992,708	925,352	925,352	925,352	925,352	-
Conservation of Natural Resources	63,811	77,800	77,800	84,455	84,455	-
Environmental Assistance & Protection	12,000	12,000	3,864	25,930	25,930	-
Inspections	461,663	626,650	-	599,440	599,440	-
Social Services	788,126	-	0	0	0	-
Aging Services	629,500	431,500	528,622	0	0	-
Public Health	181,486	-	64,607	6,919	6,919	-
Behavioral Health Services	1,150,426	385,000	1,401,546	2,100,131	2,100,131	-
Forsyth Technical Community College	11,493,588	11,811,010	-	12,151,690	12,151,690	-
Winston-Salem/Forsyth County Schools	161,048,980	166,362,985	-	188,111,020	172,353,615	-
NC Cooperative Extension Service	5,605	-	-	-	-	-
Parks and Recreation	756,854	-	-	-	-	-
Airport	-	-	3,000	-	-	-
Community and Economic Development	2,380,175	4,144,696	2,446,683	3,345,872	3,268,127	-
Planning	1,179,375	1,728,570	-	1,900,560	1,900,560	-
Purchasing	114,030	150,980	-	128,140	128,140	-
County Commissioners and Manager	-	-	-	-	-	-
Non-Departmental	1,109,872	2,212,800	2,631,550	1,128,050	2,868,635	-
<b>Total Payments to Other Agencies</b>	<b>183,481,632</b>	<b>190,289,873</b>	<b>9,000,154</b>	<b>212,143,595</b>	<b>197,933,919</b>	-

## GENERAL FUND EXPENDITURES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommen	
<b>Contingency and Reserves</b>						
Emergency Services	-	-	-	867,960	0	-
Sheriff's Office	-	15,990	-	-	-	-
Youth Services	5,353	322,863	0	322,863	322,863	-
Conservation of Natural Resources	-	26,952	0	26,000	26,000	-
Social Services	-	200,000	140,729	0	0	-
Public Health	-	-	-	-	-	-
Behavioral Health Services	-	6,019,000	4,026,677	0	0	-
Winston-Salem/Forsyth County Schools	-	1,000,000	-	0	0	-
Airport	-	572,269	-	211,692	211,692	-
Non-Departmental	-	6,307,221	-	6,008,645	6,008,645	-
<b>Total Contingency</b>	<b>5,353</b>	<b>14,464,295</b>	<b>4,167,406</b>	<b>7,437,160</b>	<b>6,569,200</b>	<b>-</b>
<b>Budget Only</b>						
Non-Departmental	-	300,000	-	300,000	300,000	-
<b>Total Budget Only</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
<b>Other Financing Uses</b>						
Interagency Communications	27,919	27,919	27,919	28,200	28,200	-
Winston-Salem/Forsyth County Schools	1,735,000	1,735,000	-	1,735,000	3,441,805	-
Parks and Recreation	-	151,480	-	151,480	151,480	-
Airport	824,000	-	-	-	-	-
Community and Economic Development	52,190	52,190	52,190	60,000	60,000	-
Non-Departmental	24,066,547	2,750,000	-	2,750,000	2,250,000	-
<b>Total Other Financing Uses</b>	<b>26,705,656</b>	<b>4,716,589</b>	<b>80,109</b>	<b>4,724,680</b>	<b>5,931,485</b>	<b>-</b>
<b>Total Expenditures</b>	<b>521,693,063</b>	<b>569,555,264</b>	<b>355,494,334</b>	<b>614,881,433</b>	<b>580,957,093</b>	<b>-</b>

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	
<b>Taxes</b>						
Non-Departmental	410,054,013	416,640,064	418,230,003	423,958,793	425,925,910	-
<b>Total Taxes</b>	<b>410,054,013</b>	<b>416,640,064</b>	<b>418,230,003</b>	<b>423,958,793</b>	<b>425,925,910</b>	-
<b>Licenses and Permits</b>						
Animal Shelter	12	-	-	-	-	-
Emergency Services	1,070	3,500	1,500	3,500	3,500	-
Sheriff's Office	303,510	280,100	158,502	250,000	250,000	-
Environmental Assistance & Protection	194,670	206,750	197,950	236,191	236,191	-
Public Health	261,977	236,100	257,100	267,500	267,500	-
Register of Deeds	61,925	65,000	121,778	65,000	65,000	-
Non-Departmental	127,379	1,000	1,500	1,000	1,000	-
<b>Total Licenses and Permits</b>	<b>950,542</b>	<b>792,450</b>	<b>738,330</b>	<b>823,191</b>	<b>823,191</b>	-
<b>Intergovernmental</b>						
Emergency Services	491,867	383,311	612,889	312,234	312,234	-
Interagency Communications	295,349	250,000	200,000	448,200	200,000	-
Sheriff's Office	3,674,132	3,303,820	3,569,889	4,042,815	3,935,280	-
Youth Services	861,156	940,852	940,852	940,852	940,852	-
Conservation of Natural Resources	41,248	121,298	128,748	1,041,650	1,041,650	-
Environmental Assistance & Protection	482,377	786,305	1,005,012	786,000	786,000	-
Social Services	26,991,634	27,419,419	26,058,768	29,813,247	29,813,247	-
Aging Services	189,283	-	-	-	-	-
Public Health	8,159,373	10,291,921	9,503,141	8,352,648	8,352,648	-
Behavioral Health Services	124,358	6,139,000	4,146,667	120,000	120,000	-
Library	537,791	440,672	341,777	341,777	341,777	-
Parks and Recreation	343,117	656,673	450,000	684,375	684,375	-
Airport	-	-	3,000	-	-	-
Community and Economic Development	51,000	1,977,000	860,000	1,264,587	1,264,587	-
General Services	351,868	479,000	444,294	449,100	449,100	-
MapForsyth	245,501	263,369	-	287,400	287,400	-
Board of Elections	-	126,868	-	-	-	-
Non-Departmental	10,401,256	8,088,074	4,403,673	4,565,811	4,565,811	-
<b>Total Intergovernmental</b>	<b>53,241,309</b>	<b>61,667,582</b>	<b>52,668,710</b>	<b>53,450,696</b>	<b>53,094,961</b>	-
<b>Charges for Services</b>						
Animal Shelter	13,204	141,000	44,509	70,000	70,000	-
Emergency Services	9,761,926	12,133,880	11,618,800	13,625,548	13,625,548	-
Interagency Communications	60,635	60,635	58,825	133,940	133,940	-
Sheriff's Office	5,594,508	6,468,320	6,381,137	6,768,210	6,768,210	-
Environmental Assistance & Protection	370	1,750	750	1,500	1,500	-
Inspections	-	359,930	-	215,270	215,270	-
Social Services	308,410	313,900	439,120	503,500	503,500	-
Public Health	1,275,226	1,132,848	1,381,426	1,793,918	1,793,918	-
NC Cooperative Extension Service	2,317	20,444	7,500	12,500	12,500	-
Library	16,195	13,000	13,000	13,000	13,000	-
Parks and Recreation	4,407,921	4,589,375	4,742,360	4,988,725	4,983,725	-
Airport	25	-	-	-	-	-
Finance	299,454	262,500	210,550	301,500	301,500	-
General Services	501	4,000	500	500	500	-
Board of Elections	-	-	-	35	35	-
County Commissioners and Manager	-	-	60	-	-	-
Register of Deeds	5,435,900	5,806,204	7,284,751	6,221,204	6,221,204	-
Tax Administration	1,312,837	1,288,186	807,508	1,240,927	1,240,927	-
Non-Departmental	2,771	75	-	75	75	-
<b>Total Charges for Services</b>	<b>28,486,659</b>	<b>32,596,047</b>	<b>32,569,576</b>	<b>35,890,352</b>	<b>35,885,352</b>	-

## GENERAL FUND REVENUES BY OBJECT LEVEL 1/DEPARTMENT

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	
<b>Earnings on Investments</b>						
Register of Deeds	15,594	1,500	-	1,500	1,500	-
Non-Departmental	8,871,046	5,250,000	7,000,000	7,250,000	7,250,000	-
<b>Total Earnings on Investments</b>	<b>8,886,640</b>	<b>5,251,500</b>	<b>7,000,000</b>	<b>7,251,500</b>	<b>7,251,500</b>	-
<b>Other Revenues</b>						
Animal Shelter	1,589	-	17,235	-	-	-
Emergency Services	737,288	1,767,758	1,767,758	1,785,758	1,785,758	-
Interagency Communications	63,944	64,000	65,112	66,315	66,315	-
Sheriff's Office	621,899	542,590	758,988	708,090	707,590	-
Youth Services	383	-	-	-	-	-
Family Justice Center	425	-	-	-	-	-
Conservation of Natural Resources	1,448	4,300	1,800	4,580	4,580	-
Environmental Assistance & Protection	2,520	300	150	200	200	-
Social Services	466,202	360,275	274,302	1,066,060	762,712	-
Public Health	1,954,435	1,472,443	1,156,368	1,463,071	1,463,071	-
Behavioral Health Services	-	2,157,160	1,989,000	2,127,534	2,127,534	-
NC Cooperative Extension Service	78,805	72,281	68,808	80,532	80,532	-
Library	45,944	66,715	66,715	59,715	59,715	-
Parks and Recreation	530,984	539,620	545,000	612,120	612,120	-
Airport	3,878,571	3,903,765	3,994,737	3,788,880	3,788,880	-
Community and Economic Development	2,531	160,000	80,000	80,000	80,000	-
Finance	46,820	-	885	-	-	-
General Services	704,796	675,400	915,960	874,092	874,092	-
Human Resources	3,981	6,400	3,500	6,400	6,400	-
Management Information Services	219	-	-	-	-	-
MapForsyth	70	-	-	780	780	-
Attorney	-	-	-	-	-	-
Board of Elections	-	-	-	100	100	-
County Commissioners and Manager	-	-	-	-	-	-
Register of Deeds	1,523	2,607	1,659	2,607	2,607	-
Tax Administration	302,432	305,000	360,389	353,500	353,500	-
Non-Departmental	1,690,702	770,000	545,000	770,000	770,000	-
<b>Total Other Revenues</b>	<b>11,137,510</b>	<b>12,870,614</b>	<b>12,611,597</b>	<b>13,850,334</b>	<b>13,546,486</b>	-
<b>Other Financing Sources</b>						
Emergency Services	-	456,280	465,280	456,280	456,280	-
Sheriff's Office	-	398,174	398,174	140,111	-	-
General Services	143,283	-	-	-	-	-
Non-Departmental	15,811,420	13,029,890	21,279,890	16,158,046	16,158,046	-
<b>Total Other Financing Sources</b>	<b>15,954,703</b>	<b>13,884,344</b>	<b>22,143,344</b>	<b>16,754,437</b>	<b>16,614,326</b>	-
<b>Fund Balance</b>						
Sheriff's Office	-	178,824	178,824	59,369	189,862	-
Youth Services	-	322,863	-	322,863	322,863	-
Social Services	-	1,163,970	680,433	1,067,674	1,067,674	-
Aging Services	-	-	97,122	-	-	-
Public Health	-	-	-	-	-	-
Behavioral Health Services	-	1,307,085	1,006,935	138,997	466,238	-
Finance	-	-	-	110,122	110,122	-
Register of Deeds	-	45,659	-	45,659	45,659	-
Non-Departmental	-	22,834,262	-	25,612,949	25,612,949	-
<b>Total Fund Balance</b>	<b>-</b>	<b>25,852,663</b>	<b>1,963,314</b>	<b>27,357,633</b>	<b>27,815,367</b>	<b>-</b>
<b>Total Revenues</b>	<b>528,711,377</b>	<b>569,555,264</b>	<b>547,924,874</b>	<b>579,336,936</b>	<b>580,957,093</b>	<b>-</b>



# General Fund Table of Contents

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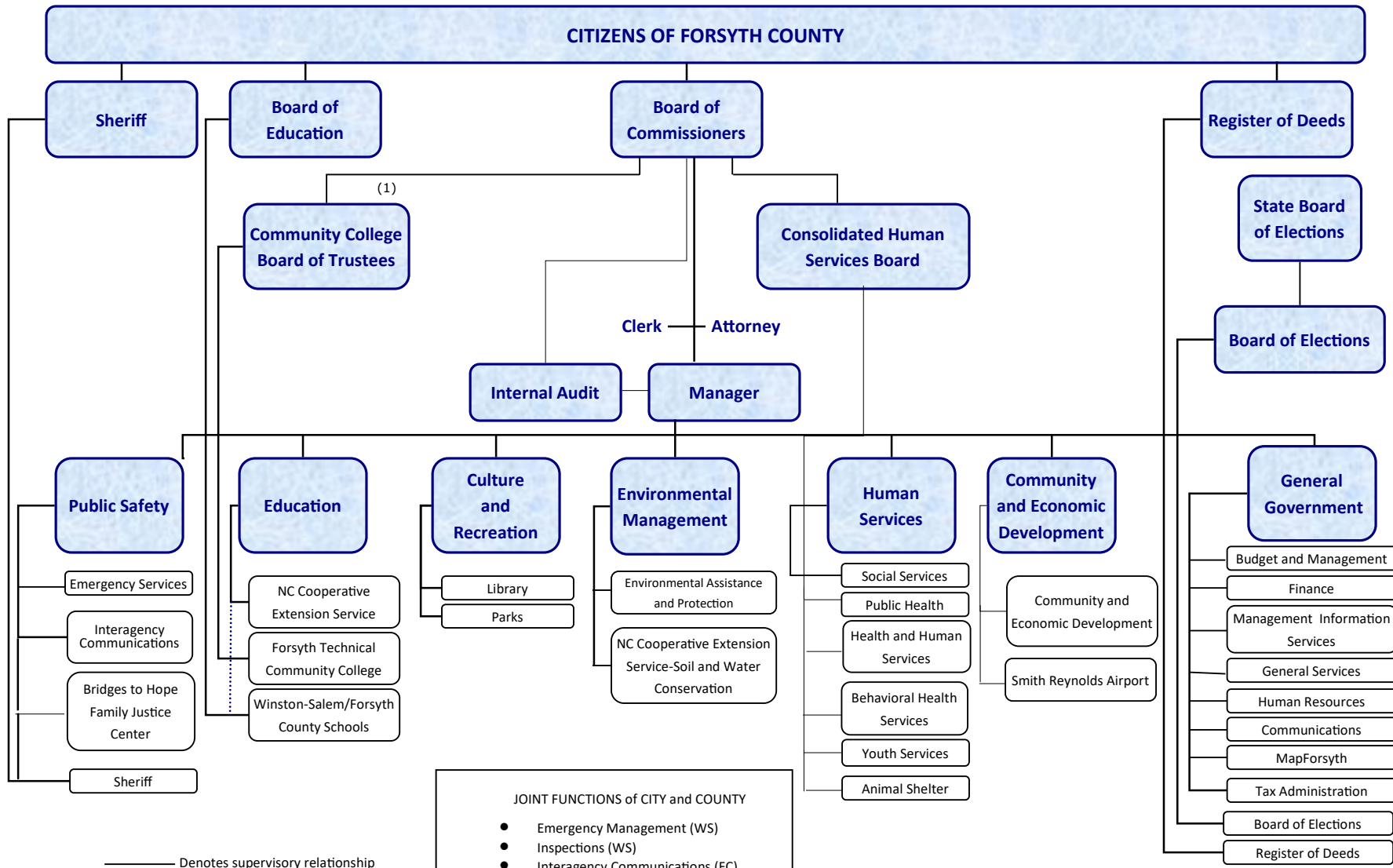
This section accounts for all financial resources except those required to be accounted for in another fund. It is the general operating fund of the County.

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County Organizational Chart .....	62
Forsyth County Personnel Positions by Service Areas .....	63
<b>Public Safety Service Area Chart.....</b>	<b>66</b>
Emergency Management .....	67
Emergency Services .....	68
Sheriff .....	78
Family Justice Center.....	81
<b>Environmental Management Service Area Chart .....</b>	<b>83</b>
Office of Environmental Protection & Assistance .....	84
Inspections .....	87
<b>Health and Human Services Area Chart.....</b>	<b>88</b>
Animal Shelter.....	89
Youth Services .....	91
Health and Human Services .....	93
Social Services .....	94
Public Health .....	97
Behavioral Health Services .....	100
<b>Education Services Area Charts .....</b>	<b>103</b>
Forsyth Technical Community College .....	104
Schools .....	106
N.C. Cooperative Extension Service .....	108
<b>Culture &amp; Recreation Service Area Charts .....</b>	<b>110</b>
Library .....	111
Parks & Recreation .....	113
<b>Community &amp; Economic Development Service Are Charts .....</b>	<b>116</b>
Airport .....	117
Community & Economic Development .....	120
Planning .....	124
<b>Administration &amp; Support Service Area Charts .....</b>	<b>125</b>
Budget & Management .....	126
Finance .....	128
General Services .....	130
Human Resources .....	133
Management Information Services .....	135
MapForsyth.....	137
Purchasing .....	139
Attorney .....	140
County Commissioners & Manager .....	142
Communications.....	144
<b>General Governmental Service Area Charts .....</b>	<b>146</b>
Board of Elections .....	147
Register of Deeds .....	149
Tax Administration .....	151
Non-Departmental .....	153
<b>Special Appropriations .....</b>	<b>155</b>
<b>Debt Service.....</b>	<b>157</b>

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———— Denotes supervisory relationship  
 ..... Denotes funding relationship

(1) Four of thirteen members appointed by the Governor

- JOINT FUNCTIONS of CITY and COUNTY**
- Emergency Management (WS)
  - Inspections (WS)
  - Interagency Communications (FC)
  - MapForsyth (FC)
  - Planning (WS)
  - Purchasing (WS)
  - Utilities (WS)
- (WS) - Administered by City of Winston-Salem  
 (FC) - Administered by Forsyth County

# PERSONNEL POSITIONS BY SERVICE AREA

	FY22-23	FY 23-24		FY 24-25		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<b>Public Safety</b>						
<b>Animal Services</b>						
Full	15	15	15	15	15	
Part	0	2	2	2	2	
<b>Interagency Communications</b>						
Full	2	0	0	0	0	
Part	0	0	0	0	0	
<b>Sheriff</b>						
Full	608	613	602	637	602	
Part	21	20	20	19	20	
<b>Emergency Services</b>						
Full	266	280	284	310	292	
Part	15	15	15	15	15	
<b>Court Services</b>						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>896</b>	<b>913</b>	<b>906</b>	<b>967</b>	<b>914</b>	
<b>Total Service Area - Part</b>	<b>36</b>	<b>37</b>	<b>37</b>	<b>36</b>	<b>37</b>	
<b>Environmental Management</b>						
<b>Environmental Assistance &amp; Protection</b>						
Full	25	25	25	25	25	
Part	1	1	1	1	1	
<b>Total Service Area - Full</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Health</b>						
<b>Public Health</b>						
Full	281	263	263	276	255	
Part	25	21	21	21	21	
<b>Behavioral Health</b>						
Full	9	16	16	16	16	
Part	0	1	1	1	1	
<b>Total Service Area - Full</b>	<b>290</b>	<b>279</b>	<b>279</b>	<b>292</b>	<b>271</b>	
<b>Total Service Area - Part</b>	<b>25</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	
<b>Social Services</b>						
<b>Health and Human Services</b>						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
<b>Social Services</b>						
Full	516	517	550	569	560	
Part	0	0	0	2	0	
<b>Total Service Area - Full</b>	<b>521</b>	<b>522</b>	<b>555</b>	<b>574</b>	<b>565</b>	
<b>Total Service Area - Part</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	

# PERSONNEL POSITIONS BY SERVICE AREA

	FY22-23	FY 23-24		FY 24-25		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<b>Education</b>						
<b>N.C. Cooperative Extension Service</b>						
Full	17	17	17	18	17	
Part	2	3	3	2	3	
<b>Total Service Area - Full</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>17</b>	
<b>Total Service Area - Part</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	
<b>Culture &amp; Recreation</b>						
<b>Library</b>						
Full	94	94	94	94	94	
Part	46	46	46	46	46	
<b>Parks &amp; Recreation</b>						
Full	66	66	66	66	66	
Part	119	121	126	126	126	
<b>Total Service Area - Full</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>160</b>	
<b>Total Service Area - Part</b>	<b>165</b>	<b>167</b>	<b>172</b>	<b>172</b>	<b>172</b>	
<b>Community &amp; Economic Development</b>						
<b>Community and Economic Development</b>						
Full	8	8	10	10	10	
Part	1	1	1	1	1	
<b>Smith Reynolds Airport</b>						
Full	10	10	10	10	10	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>18</b>	<b>18</b>	<b>20</b>	<b>20</b>	<b>20</b>	
<b>Total Service Area - Part</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<b>Administration &amp; Support</b>						
<b>Budget &amp; Management</b>						
Full	7	7	6	6	6	
Part	0	0	0	0	0	
<b>Management Information Services</b>						
Full	35	35	37	37	37	
Part	0	0	0	0	0	
<b>Finance</b>						
Full	20	20	21	21	21	
Part	0	0	0	0	0	
<b>General Services</b>						
Full	117	117	116	116	116	
Part	1	1	2	2	2	
<b>Human Resources</b>						
Full	13	16	16	16	16	
Part	5	5	5	5	5	
<b>MapForsyth</b>						
Full	9	9	9	9	9	
Part	0	0	0	0	0	
<b>Attorney</b>						
Full	15	15	15	15	14	
Part	0	0	0	0	0	

## PERSONNEL POSITIONS BY SERVICE AREA

	FY22-23	FY 23-24		FY 24-25		
	Actual	Budget	Estimate	Request	Recommend	Adopted
<b>County Commissioners &amp; Manager</b>						
Full	7	7	9	9	9	
Part	2	0	0	0	0	
<b>Communications</b>						
Full	5	5	5	5	5	
Part	0	0	0	0	0	
<b>Total Service Area - Full</b>	<b>228</b>	<b>231</b>	<b>234</b>	<b>234</b>	<b>233</b>	
<b>Total Service Area - Part</b>	<b>8</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b>General Government</b>						
<b>Board of Elections</b>						
Full	10	10	10	10	10	
Part	28	28	18	18	18	
<b>Register of Deeds</b>						
Full	21	21	21	21	21	
Part	0	0	0	0	0	
<b>Tax Administration</b>						
Full	75	75	74	74	74	
Part	2	2	4	4	4	
<b>Total Service Area - Full</b>	<b>106</b>	<b>106</b>	<b>105</b>	<b>105</b>	<b>105</b>	
<b>Total Service Area - Part</b>	<b>30</b>	<b>30</b>	<b>22</b>	<b>22</b>	<b>22</b>	
<b>Grand Total</b>						
<b>Full-Time Positions</b>	<b>2,261</b>	<b>2,271</b>	<b>2,301</b>	<b>2,395</b>	<b>2,310</b>	
<b>Part-Time Positions</b>	<b>268</b>	<b>267</b>	<b>265</b>	<b>265</b>	<b>265</b>	

### Departmental Changes:

**Sheriff** - During Fiscal Year 2023-2024, eleven full-time positions were eliminated; three were for a request for LEDC Records Temporary positions and eight were for LEDC pay adjustments.

**Emergency Services** - During Fiscal Year 2023-2024, four full-time positions were added (funded by the NC Opioid Settlement Fund). The Fiscal Year 2024-2025 Recommended Budget includes eight additional Advanced Paramedics.

**Public Health** - The Fiscal Year 2024-2025 Recommended Budget includes a full-time Nurse Practitioner. Funding losses to the Baby Love Plus program and the Women, Infants, and Children program resulted in nine full-time positions not being funded.

**Social Services** - The Department of Social Services had 33 full-time positions added during Fiscal Year 2023-2024 for Medicaid Expansion. The Fiscal Year 2024-2025 Recommended Budget includes an additional 11 full-time positions to address timeliness.

**Parks** - Parks reallocated several part-time positions hours in order to create an additional five part-time positions for Tanglewood Pool in Fiscal Year 2023-2024.

**Community and Economic Development** - Two additional full-time positions were added in Fiscal Year 2023-2024, funded by the City of Winston-Salem as the department will begin administering the City's housing rehabilitation program.

**Finance** - The American Rescue Plan Act Administrator shifted from Budget and Management to Finance during Fiscal Year 2023-2024.

**General Services** - General Services eliminated a full-time position during Fiscal Year 2023-2024 to offset the cost of a contract with NAPA for an onsite inventory control system. General Services also had a part-time position added for custodial services at the Human Services campus.

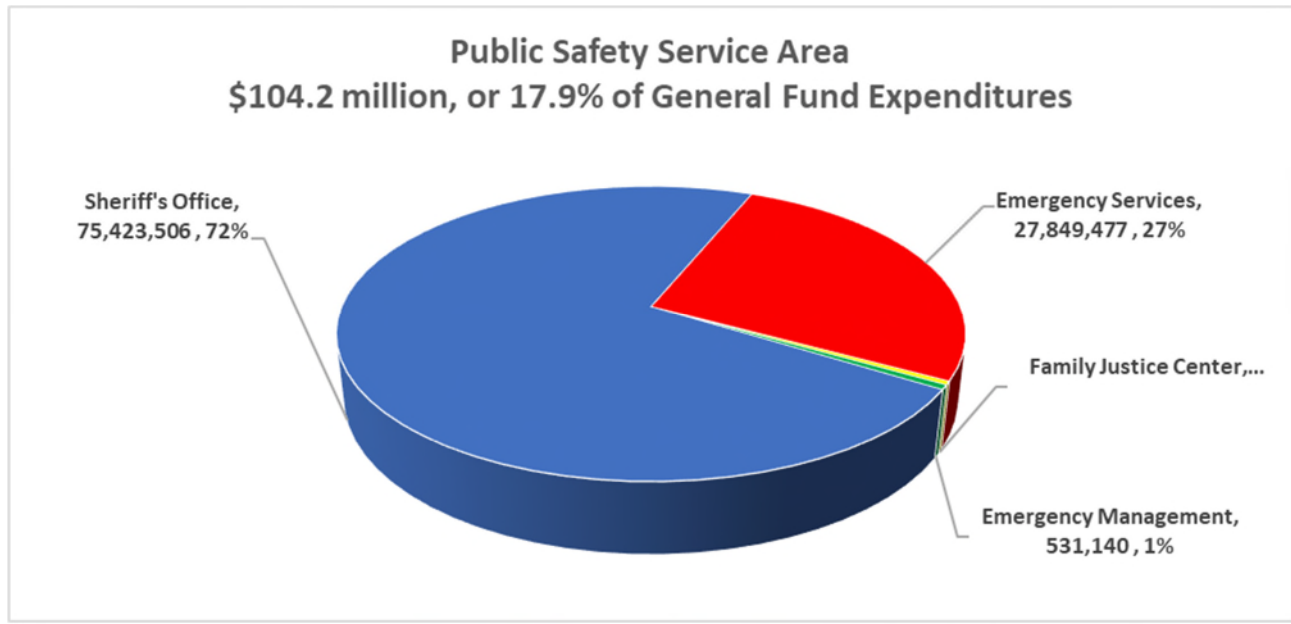
**Attorney** - A full-time paralegal position that has been vacant for several years was eliminated in the Fiscal Year 2024-2025 Recommended Budget. The Attorney has requested the position be reclassified to a Senior Assistant County Attorney.

**Elections** - Ten part-time positions were eliminated to create the custodial position in General Services.



# 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. Enforcing state and local laws concerning animals and investigating animal bites and reports of animal cruelty.
- h. Providing special financial support to endeavors of the State-administered District Attorney's office.
- i. Maintaining responsive and professional emergency ambulance services throughout all areas of the County, both incorporated and unincorporated.
- j. Aiding the community before, during, and after disasters – both natural and man-made.

# 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>

**PROGRAM SUMMARY**

	<b>FY 22-23</b>	<b>FY 23-24</b>		<b>FY 24-25</b>		
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
Emergency Management	460,590	500,730	500,730	531,140	531,140	-
<b>Total County Share</b>	<b>460,590</b>	<b>500,730</b>	<b>500,730</b>	<b>531,140</b>	<b>531,140</b>	<b>-</b>

	<b>FY 22-23</b>	<b>FY 23-24</b>		<b>FY 24-25</b>		
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
<b>EXPENDITURES</b>						
Payments T/O Agencies	460,590	500,730	500,730	531,140	531,140	-
		<i>County portion paid to City of Winston-Salem for administering program.</i>				
<b>TOTAL EXPENDITURES</b>	<b>460,590</b>	<b>500,730</b>	<b>500,730</b>	<b>531,140</b>	<b>531,140</b>	<b>-</b>





# 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 "Basic" and "Advanced Life Support" Paramedic levels, 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.

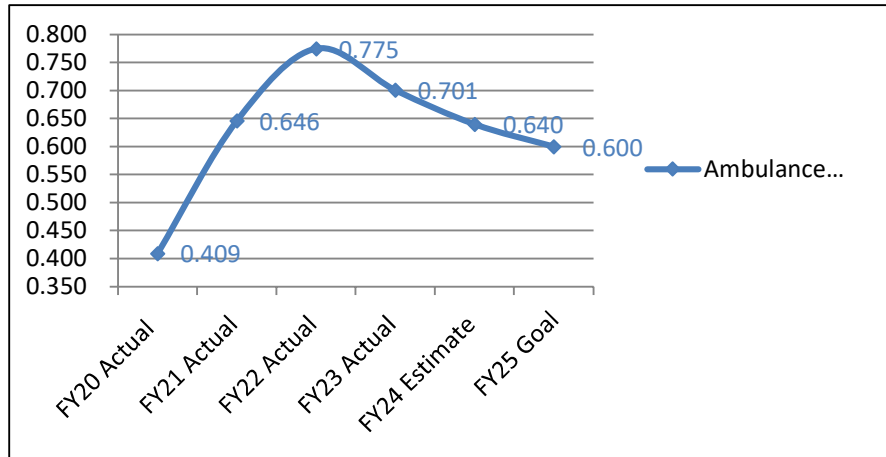
*Interagency Communications* – assists County and City departments with planning and usage of two-way radios to increase departmental efficiency; maintains compliance with the Federal Communications Commission rules and technical parameters; manages radio system security and operational integrity.

**Current Initiatives:**

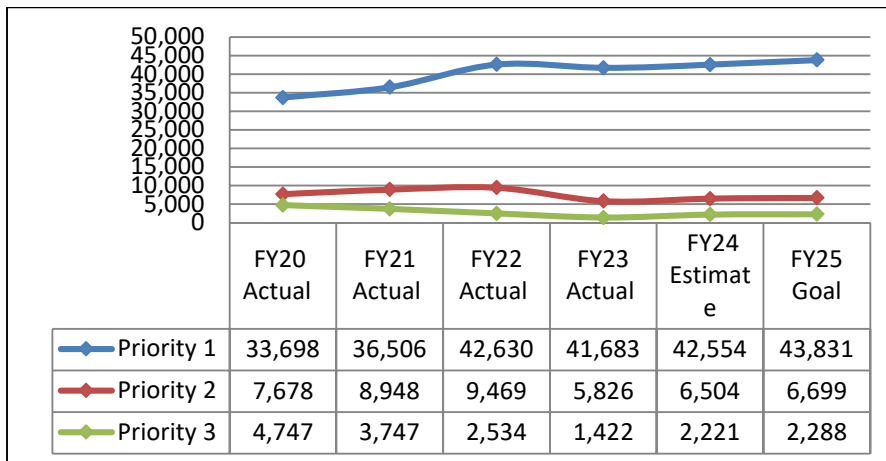
- Respect, develop and maintain our existing staff levels. Analyze appropriate staffing levels in all divisions within Emergency Services to address system wide demand.
- Develop employee incentives for achievements/certifications.
- Incentivize education and certification process. Also, provide additional 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.
- Provide supplemental 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 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

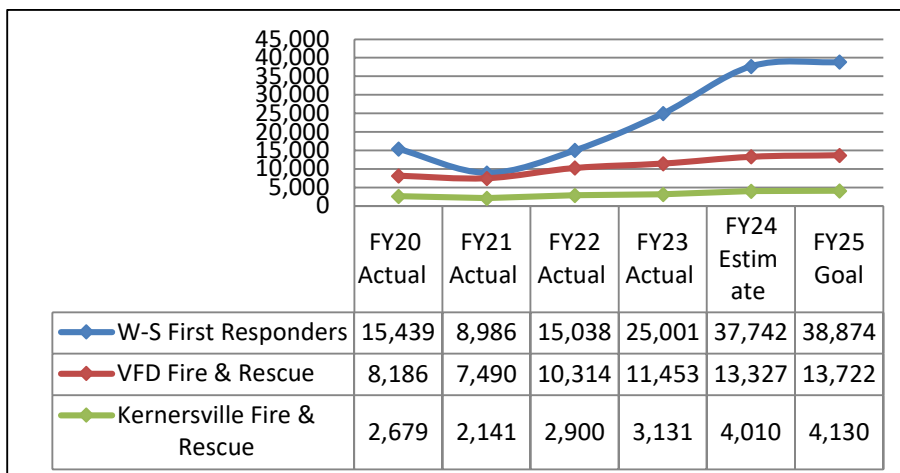
## Performance Measures:



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

# EMERGENCY SERVICES

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## PROGRAM SUMMARY

	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
Emergency Services Admin.	1,058,768	1,001,412	931,424	1,061,698	1,056,033	-
Fire Operations	3,721,679	3,707,690	4,188,724	5,576,005	3,854,150	-
9-1-1 Communications	2,300,700	2,978,077	2,160,626	3,005,346	3,001,026	-
EMS Operations	14,550,204	18,515,055	15,558,539	21,064,804	18,966,037	-
Interagency Communications	956,659	524,577	532,769	560,181	554,481	-
Medical Examiner	367,750	390,700	471,100	417,750	417,750	-
<b>Total</b>	<b><u>22,955,760</u></b>	<b><u>27,117,511</u></b>	<b><u>23,843,182</u></b>	<b><u>31,685,784</u></b>	<b><u>27,849,477</u></b>	<b><u>-</u></b>

**Budget Highlights:** The FY25 Recommended Budget for Emergency Services reflects an increase of 2.7% or \$731,966. Personal Services accounts for about 66% of the total increase, and the total Operating Budget accounts for about 29% of the total increase. Payments to Other Agencies and Capital Outlay also have small increases. Revenues for Emergency Services are increasing by \$1,438,591 or 9.76%, coming mostly from an increase in Emergency Medical Services fees. There is an overall 11.6% or \$1,481,515 decrease in net County dollars.

There are a total of nine (9) Alternative Service Level requests, including a request for sixteen (16) Advanced EMTs and two (2) ambulances, two (2) EMS Shift Supervisors with Equipment, a \$3 NREMT-P Incentive, a Training Chief Position, an Overlay District Tax Increase of 3.08¢, five (5) Firefighter Positions and Response Pick-Up Truck with Equipment, a Fire Unit 209 and Air9 Single Vehicle Replacement, a Deputy Fire Marshal Position, and a Fire Training Officer. The request for additional Advanced EMTs is partially recommended in the Manager's Fiscal Year 2024-2025 Recommended Budget with eight positions and one ambulance.

# EMERGENCY SERVICES

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	13,294,132	15,964,306	13,879,337	17,279,352	16,429,106	-
Other Employee Benefits	12,812	312	312	312	312	-
Employee Benefits	5,524,594	6,607,225	5,721,201	7,057,064	6,616,557	-
<b>Total Personal Services</b>	<b>18,831,538</b>	<b>22,571,843</b>	<b>19,600,850</b>	<b>24,336,728</b>	<b>23,045,975</b>	-
<b>Operating Expenditures</b>						
Professional Fees	468,800	558,603	656,153	578,458	574,153	-
Maintenance Service	596,444	161,500	150,663	152,600	151,600	-
Rent	72,698	75,345	75,345	77,275	77,275	-
Utility Services	115,372	114,895	125,745	123,853	123,853	-
Other Purchased Services	1,147,311	1,483,550	1,314,677	1,593,428	1,589,728	-
Travel	56,769	96,605	78,744	136,544	93,105	-
Materials and Supplies	1,044,715	1,259,794	1,034,692	1,486,053	1,359,703	-
Other Operating Costs	160,959	24,800	17,521	27,160	24,860	-
<b>Total Operating Expenditures</b>	<b>3,663,068</b>	<b>3,775,092</b>	<b>3,453,540</b>	<b>4,175,371</b>	<b>3,994,277</b>	-
<b>Capital Outlay</b>	194,270	501,617	519,833	2,025,400	528,900	-
<b>Payments T/O Agencies</b>	<b>238,964</b>	<b>241,040</b>	<b>241,040</b>	<b>252,125</b>	<b>252,125</b>	-
<b>Contingency and Reserves</b>	-	-	-	<b>867,960</b>	-	-
<b>Operating Transfers Out</b>	27,919	27,919	27,919	28,200	28,200	-
<b>TOTAL EXPENDITURES</b>	<b><u>22,955,759</u></b>	<b><u>27,117,511</u></b>	<b><u>23,843,182</u></b>	<b><u>31,685,784</u></b>	<b><u>27,849,477</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>11,412,078</u></b>	<b><u>15,119,364</u></b>	<b><u>14,790,164</u></b>	<b><u>16,583,575</u></b>	<b><u>16,583,575</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>268/16</b>	<b>282/16</b>	<b>282/16</b>	<b>308/16</b>	<b>290/16</b>	

# EMERGENCY SERVICES

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - Administration</b>						
<i>Personal Services</i>						
Salaries & Wages	391,667	432,341	372,198	441,683	441,683	-
Other Employee Benefits	555	-	-	-	-	-
Employee Benefits	147,365	136,431	132,022	154,315	154,315	-
<b>Total Personal Services</b>	<b>539,587</b>	<b>568,772</b>	<b>504,220</b>	<b>595,998</b>	<b>595,998</b>	-
<i>Operating Expenditures</i>						
Professional Fees	-	3,000	1,000	3,000	3,000	-
		<i>Random employee drug screens; pre-employment exams; psychological exams</i>				
Maintenance Service	9,675	17,500	16,000	5,500	5,500	-
Rent	3	-	-	-	-	-
Utility Services	85,013	75,895	81,145	83,110	83,110	-
		<i>Water/sewer service at EMS facilities</i>				
Other Purchased Services	235,467	279,770	282,770	314,950	311,950	-
		<i>Insurance premiums, communication, contractual services; pagers, iSP lines at outlying EMS stations, etc.</i>				
Training & Conference	8,509	13,000	8,500	15,665	13,000	-
Materials and Supplies	27,849	38,075	32,859	38,075	38,075	-
Other Operating Costs	152,665	5,400	4,930	5,400	5,400	-
<b>Total Operating Expenditures</b>	<b>519,181</b>	<b>432,640</b>	<b>427,204</b>	<b>465,700</b>	<b>460,035</b>	-
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>1,058,768</u></b>	<b><u>1,001,412</u></b>	<b><u>931,424</u></b>	<b><u>1,061,698</u></b>	<b><u>1,056,033</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>151,786</u></b>	<b><u>227,500</u></b>	<b><u>211,000</u></b>	<b><u>227,500</u></b>	<b><u>227,500</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 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)</b>						
<i>Personal Services</i>						
Salaries & Wages	2,270,417	2,209,215	2,535,475	2,661,568	2,321,342	-
Other employee benefits	3,000	-	-	-	-	-
Employee Benefits	1,013,982	1,009,813	1,184,637	1,227,967	1,035,508	-
<b>Total Personal Services</b>	<b>3,287,399</b>	<b>3,219,028</b>	<b>3,720,112</b>	<b>3,889,535</b>	<b>3,356,850</b>	-
<i>Operating Expenditures</i>						
Professional Fees	12,050	22,500	18,650	26,805	22,500	-
						<i>Annual comprehensive medical exams for suppression &amp; prevention employees</i>
Maintenance Service	29,463	43,500	41,663	44,600	44,600	-
						<i>Maintenance on SCBA tanks, gas detectors, other equipment</i>
Other Purchased Services	69,339	74,750	73,602	75,850	75,850	-
						<i>Insurance premiums for Fire-related employees</i>
Training & Conference	9,475	14,000	16,744	43,464	15,500	-
						<i>Fire Inspector &amp; suppression employee re-certifications and continuing education requirements</i>
Materials and Supplies	110,601	142,650	129,991	232,200	148,850	-
						<i>General supplies and operating supplies</i>
Other Operating Costs	4,083	8,500	5,200	10,550	8,500	-
<b>Total Operating Exps.</b>	<b>235,011</b>	<b>305,900</b>	<b>285,850</b>	<b>433,469</b>	<b>315,800</b>	-
<b>Payments T/O Agencies</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>	-
						<i>Standby funds for VFDs</i>
<b>Capital Outlay</b>	<b>73,269</b>	<b>56,762</b>	<b>56,762</b>	<b>1,127,000</b>	<b>55,500</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>3,721,679</u></b>	<b><u>3,707,690</u></b>	<b><u>4,188,724</u></b>	<b><u>5,576,005</u></b>	<b><u>3,854,150</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>583,655</u></b>	<b><u>1,102,980</u></b>	<b><u>1,145,366</u></b>	<b><u>1,110,038</u></b>	<b><u>1,110,038</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>250/14</b>	<b>265/15</b>	<b>265/15</b>	<b>276/15</b>	<b>265/15</b>	

# EMERGENCY SERVICES

	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
<b><i>EMS Standby</i></b>						
Beeson's Crossroads Vol Fire	5,654	5,654	5,654	5,654	5,654	-
Belew's Creek Vol Fire	6,320	6,320	6,320	6,320	6,320	-
Clemmons Vol Fire/Rescue	12,486	12,486	12,486	12,486	12,486	-
Griffith Vol Fire	5,272	5,272	5,272	5,272	5,272	-
Gumtree Vol Fire/Rescue	4,116	4,116	4,116	4,116	4,116	-
Horneytown Vol Fire/Rescue	5,814	5,814	5,814	5,814	5,814	-
King Vol Fire	4,539	4,539	4,539	4,539	4,539	-
Lewisville Vol Fire/Rescue	8,863	8,863	8,863	8,863	8,863	-
Mineral Springs Vol Fire	5,974	5,974	5,974	5,974	5,974	-
Walkertown Vol Fire/Rescue	11,278	11,278	11,278	11,278	11,278	-
Old Richmond Vol Fire/Rescue	7,377	7,377	7,377	7,377	7,377	-
Piney Grove Vol Fire/Rescue	6,294	6,294	6,294	6,294	6,294	-
Salem Chapel Vol Fire	4,673	4,673	4,673	4,673	4,673	-
Rural Hall Vol Fire/Rescue	8,734	8,734	8,734	8,734	8,734	-
Union Cross Vol Fire	4,952	4,952	4,952	4,952	4,952	-
Vienna Vol Fire	6,969	6,969	6,969	6,969	6,969	-
<b>TOTAL EXPENDITURES</b>	<b><u>109,315</u></b>	<b><u>109,315</u></b>	<b><u>109,315</u></b>	<b><u>109,315</u></b>	<b><u>109,315</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		Request	FY 24-25	
	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	-
Clemmons Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Gumtree Vol Fire/Rescue	3,500	3,500	3,500	3,500	3,500	-
Horneytown Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
King Vol Fire	3,500	3,500	3,500	3,500	3,500	-
Lewisville Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Walkertown Vol Fire/Rescue	14,000	14,000	14,000	14,000	14,000	-
Old Richmond Vol Fire/Rescue	7,000	7,000	7,000	7,000	7,000	-
Piney Grove Vol Fire/Rescue	10,500	10,500	10,500	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	-
Union Cross Vol Fire	7,000	7,000	7,000	7,000	7,000	-
Vienna Vol Fire/Rescue	10,500	10,500	10,500	10,500	10,500	-
<b>TOTAL EXPENDITURES</b>	<b><u>126,000</u></b>	<b><u>126,000</u></b>	<b><u>126,000</u></b>	<b><u>126,000</u></b>	<b><u>126,000</u></b>	<b><u>-</u></b>

# EMERGENCY SERVICES

	FY 22-23 Actual	FY 23-24 Original      Estimate		Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES - 911</b>						
<i>Personal Services</i>						
Salaries & Wages	1,460,535	1,866,662	1,337,383	1,900,351	1,900,351	-
Other employee benefits	1,250	-	-	-	-	-
Employee Benefits	613,293	841,390	545,454	788,965	788,965	-
<b>Total Personal Services</b>	<b>2,075,078</b>	<b>2,708,052</b>	<b>1,882,837</b>	<b>2,689,316</b>	<b>2,689,316</b>	-
<i>Operating Expenditures</i>						
Purchased Services	197,770	212,200	230,183	246,000	246,000	-
Training & Conference	5,520	12,000	7,500	16,320	12,000	-
Materials and Supplies	15,449	31,600	28,381	28,400	28,400	-
Other Operating Costs	3,234	8,500	6,000	8,500	8,500	-
<b>Total Operating Exps.</b>	<b>221,973</b>	<b>264,300</b>	<b>272,064</b>	<b>299,220</b>	<b>294,900</b>	-
<b>Payments to Other Agencies</b>	<b>3,649</b>	<b>5,725</b>	<b>5,725</b>	<b>16,810</b>	<b>16,810</b>	-
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>2,300,700</u></b>	<b><u>2,978,077</u></b>	<b><u>2,160,626</u></b>	<b><u>3,005,346</u></b>	<b><u>3,001,026</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>407,783</u></b>	<b><u>323,899</u></b>	<b><u>532,061</u></b>	<b><u>277,734</u></b>	<b><u>277,734</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>36/5</b>	<b>36/5</b>	<b>36/5</b>	<b>36/5</b>	<b>36/5</b>	



# EMERGENCY SERVICES

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)</b>						
<i>Personal Services</i>						
Salaries & Wages	9,012,010	11,307,244	9,487,847	12,118,110	11,608,090	-
Other employee benefits	7,500	-	-	-	-	-
Employee Benefits	3,690,320	4,562,034	3,799,005	4,824,806	4,576,758	-
<b>Total Personal Services</b>	<b>12,709,830</b>	<b>15,869,278</b>	<b>13,286,852</b>	<b>16,942,916</b>	<b>16,184,848</b>	-
<i>Operating Expenditures</i>						
Professional & Technical Fee:	89,000	142,403	165,403	130,903	130,903	-
					<i>Medical fees and drug screens</i>	
Purchased Services	617,496	874,030	688,622	900,428	900,428	-
					<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>	
Training & Conference	30,605	53,805	41,600	56,295	48,805	-
					<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>	
Materials and Supplies	872,334	1,019,269	820,761	1,156,178	1,116,178	-
					<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>	
Other Operating Costs	622	2,100	1,131	2,410	2,160	-
					<i>Memberships &amp; dues</i>	
<b>Total Operating Exps.</b>	<b>1,610,057</b>	<b>2,091,607</b>	<b>1,717,517</b>	<b>2,246,214</b>	<b>2,198,474</b>	-
<b>Capital Outlay</b>	<b>121,001</b>	<b>444,855</b>	<b>444,855</b>	<b>898,400</b>	<b>473,400</b>	-
<b>Payments T/O Agencies</b>	<b>109,315</b>	<b>109,315</b>	<b>109,315</b>	<b>109,315</b>	<b>109,315</b>	-
<b>Contingency and Reserves</b>	-	-	-	<b>867,960</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>14,550,203</u></b>	<b><u>18,515,055</u></b>	<b><u>15,558,539</u></b>	<b><u>21,064,804</u></b>	<b><u>18,966,037</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>9,848,928</u></b>	<b><u>13,090,350</u></b>	<b><u>12,577,000</u></b>	<b><u>14,568,048</u></b>	<b><u>14,568,048</u></b>	-
<b>POSITIONS (FT/PT)</b>	<b>185/10</b>	<b>185/10</b>	<b>185/10</b>	<b>204/10</b>	<b>193/10</b>	

# EMERGENCY SERVICES

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES - Interagency Communications</b>						
<i>Personal Services</i>						
Salaries & Wages	159,503	148,844	146,434	157,640	157,640	-
Other Employee Benefits	507	312	312	312	312	-
Employee Benefits	59,634	57,557	60,083	61,011	61,011	-
<b>Total Personal Services</b>	<b>219,644</b>	<b>206,713</b>	<b>206,829</b>	<b>218,963</b>	<b>218,963</b>	-
<i>Operating Expenditures</i>						
Maintenance Service	557,306	100,500	93,000	102,500	101,500	-
Rent	72,695	75,345	75,345	77,275	77,275	-
Utility Services	30,359	39,000	44,600	40,743	40,743	-
Other Purchased Services	27,239	42,800	39,500	56,200	55,500	-
<i>Insurance premiums, communication, contractual services</i>						
Training & Conference	2,660	3,800	4,400	4,800	3,800	-
Materials and Supplies	18,482	28,200	22,700	31,200	28,200	-
Other Operating Costs	355	300	260	300	300	-
<b>Total Operating Expenditures</b>	<b>709,096</b>	<b>289,945</b>	<b>279,805</b>	<b>313,018</b>	<b>307,318</b>	-
<b>Capital Outlay</b>	-	-	18,216	-	-	-
<i>Operating Transfers Out</i>	27,919	27,919	27,919	28,200	28,200	-
<b>Total Expenditures</b>	<b>956,659</b>	<b>524,577</b>	<b>532,769</b>	<b>560,181</b>	<b>554,481</b>	-
<b>REVENUES</b>	<b>419,927</b>	<b>374,635</b>	<b>323,937</b>	<b>400,255</b>	<b>400,255</b>	-
<b>POSITIONS (FT/PT)</b>	<b>2/1</b>	<b>2/1</b>	<b>2/1</b>	<b>2/1</b>	<b>2/1</b>	

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>Expenditures - Medical Examiner</b>						
Professional Fees	367,750	390,700	471,100	417,750	417,750	-
<b>TOTAL EXPENDITURES</b>	<b>367,750</b>	<b>390,700</b>	<b>471,100</b>	<b>417,750</b>	<b>417,750</b>	-

# SHERIFF'S OFFICE

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

## Goals:

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

## Program Descriptions:

*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 detention.
- 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 new Courthouse.
- Improve employee safety and wellness.
- Administer the requirements of Concealed-Carry Permitting and employment background checks as required by State Law.

### *Enforcement Bureau*

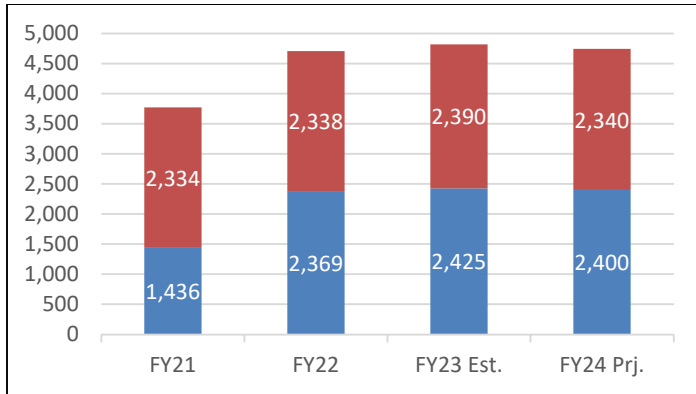
- Invest in People & Technology to increase emergency response capabilities and provide for a safe and secure community.
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expand intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress juvenile violence in the County (linked with SRO and JJIT program)
- Educate the public to be responsible pet owners by connecting citizens with welfare groups for assistance and increasing awareness of laws and ordinances related to animals.

### *Detention Operations*

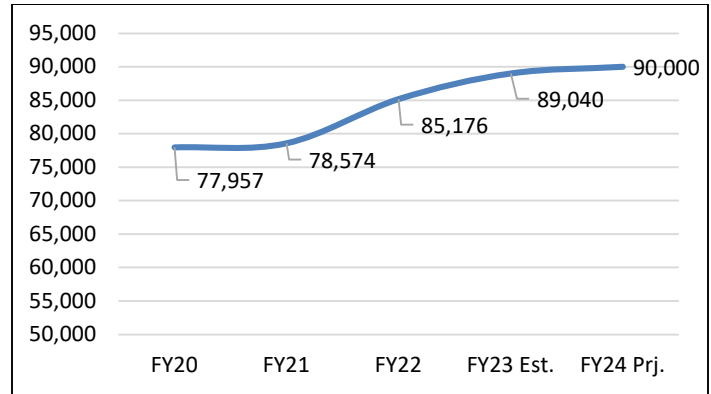
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.
- Improve conditions for individuals detained at the Detention Center.

# SHERIFF'S OFFICE

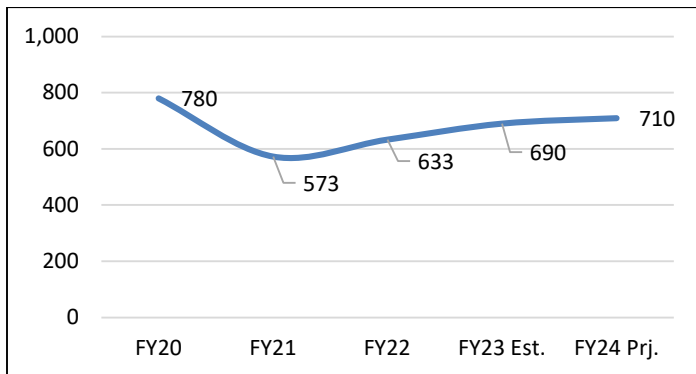
## Performance Measures:



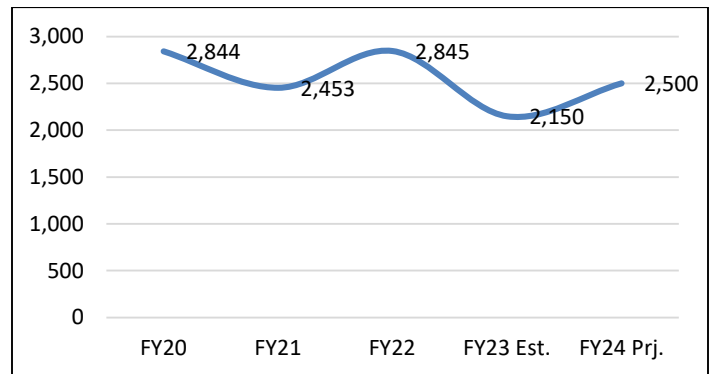
**Crimes Against Property (blue)/Crimes Against Persons (red)**



**Patrol - Field Service Calls for Service**



**Detention - Average Daily Inmate Population**



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

**Budget Highlights:** The FY25 Sheriff's Office Recommended budget is a net County dollar amount of \$63,572,564. This represents an increase of \$4,620,291 or 7.8% over CYO. The main driver of the increase is Salaries and Benefits that total \$5,059,518 over CYO, or an increase of 9.6%. Additional drivers include an 11.6% combined increase for the Naphcare Jail Medical contract and the FMRT psychological evaluation contract, a 9.2% increase for the Aramark Food Service contract, and combined increases for Other Contractual Services for Detectives, the MAT grant, and increases in Software licenses. Notable decreases include a 2% reduction for the Axon contract, though this is temporary for FY25 only. The FY26 Axon contract price increases by 38% then remains constant for four years. Other FY25 decreases are in capital expenditures due to the Law Enforcement Equitable Distribution Fund moving out of the General Fund budget. The Sheriff's Office Requested budget includes six Alternate Service Level (ASL) requests totaling \$3,994,400. They include a total of 35 additional county positions for Court Security, BLET/DOCC Training, and the continuation of the Juvenile Intervention and Investigative Team (JIIT) that is currently funded by ARPA funds. Additional ASL requests are for recruitment and retention of sworn and Detention Officers.

## PROGRAM SUMMARY

	FY22-23	FY23-24		FY24-25		
	Actual	Original	Estimate	Request	Recommend	
Admin/Support Bureau	13,249,032	14,163,220	14,702,913	19,909,686	15,203,319	-
Law Enforcement	20,790,505	20,194,576	22,687,070	24,503,734	22,256,767	-
Animal Services	2,499,683	1,452,135	1,722,737	1,665,287	1,625,690	-
Detention	29,575,979	32,969,824	31,440,776	39,608,645	36,034,654	-
Governor's Highway Safety	139,844	169,357	241,215	174,894	172,583	-
DEA Forfeiture Purchasing	190,371	398,174	398,014	140,111	-	-
JAG Grants	-	36,949	-	-	-	-
NC Public Safety Grants	-	-	-	388,884	130,493	-
<b>Total</b>	<b><u>66,445,414</u></b>	<b><u>69,384,235</u></b>	<b><u>71,192,725</u></b>	<b><u>86,391,241</u></b>	<b><u>75,423,506</u></b>	<b><u>-</u></b>

# SHERIFF'S OFFICE

	FY22-23	FY23-24		FY24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	32,477,609	35,138,464	34,283,368	41,007,375	38,419,298	-
Employee Benefits	15,572,229	17,459,472	16,173,844	20,193,231	18,515,199	-
<b>Total Personal Services</b>	<b>48,049,838</b>	<b>52,597,936</b>	<b>50,457,212</b>	<b>61,200,606</b>	<b>56,934,497</b>	-
<b>Operating Expenditures</b>						
Professional Fees	7,007,553	7,727,903	8,016,524	8,821,470	8,790,468	-
Maintenance Service	235,652	299,308	262,996	285,330	274,907	-
		<i>FCSO Comm. Center &amp; fingerprint equip maintenance, solid waste services, linen/laundry services</i>				
Rent	7,612	13,950	29,039	16,250	16,250	-
		<i>Space Rental for Joint City-County 911 Challenge and Dixie Classic Fairgrounds</i>				
Utility Services	880,128	913,290	895,024	939,644	939,644	-
		<i>Electricity, Water/sewer, Natural Gas costs at Administrative Building &amp; Detention Center</i>				
Communications	206,588	268,292	284,008	292,780	285,196	-
		<i>Telephone and Teleprocessing</i>				
Operating Services	5,927,853	3,790,738	6,233,700	7,571,118	4,043,862	-
		<i>Food Service, inmate housing, on-line services, software licensing, other contractual services</i>				
Insurance Premiums	454,783	575,630	503,491	532,180	575,630	-
Training & Conference	231,956	226,570	343,308	508,834	238,672	-
		<i>Specialty training, certifications, state mandated training, BLET training</i>				
General Supplies	1,230,905	1,750,605	1,947,178	2,155,859	1,641,253	-
		<i>Ballistic vests, specialty equipment, weapons, uniforms, computer replacements, small equipment</i>				
Oil & Gas	-	8,100	7,938	8,750	8,750	-
Operating Supplies	656,893	684,825	875,255	845,503	746,399	-
		<i>Ammunition, targets, training supplies, inmate bedding, medical supplies</i>				
Other General & Administrative	79,049	83,026	97,881	78,694	76,868	-
		<i>Informant pay, memberships &amp; dues</i>				
Claims	713,042	3,200	3,142	3,200	-	-
Support & Assistance	404	650	889	650	650	-
		<i>Community Court birth certificates</i>				
<b>Total Operating Exps.</b>	<b>17,632,418</b>	<b>16,346,087</b>	<b>19,500,373</b>	<b>22,060,262</b>	<b>17,638,549</b>	-
<b>Capital Outlay</b>	<b>248,824</b>	<b>488,704</b>	<b>559,050</b>	<b>2,277,602</b>	<b>112,800</b>	-
<b>Payments T/O Agencies</b>	<b>514,335</b>	<b>678,760</b>	<b>676,090</b>	<b>852,771</b>	<b>737,660</b>	-
		<i>Payments to City of W-S for property/evidence management and arrestee processing services</i>				
<b>Budget Reserve</b>	-	<b>15,990</b>	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>66,445,415</u></b>	<b><u>70,111,487</u></b>	<b><u>71,192,725</u></b>	<b><u>86,391,241</u></b>	<b><u>75,423,506</u></b>	-
<b>REVENUES</b>	<b><u>10,194,049</u></b>	<b><u>11,171,828</u></b>	<b><u>11,445,514</u></b>	<b><u>11,968,595</u></b>	<b><u>11,850,942</u></b>	-
POSITIONS (FT/PT)	601/25	612/20	595/20	630/20	595/20	



# FAMILY JUSTICE CENTER

**Mission:** The Bridges to Hope Family justice Center brings organizations together in one space to provide services at no cost to individuals and families experiencing domestic violence, sexual assault, child maltreatment, elder abuse, and human trafficking.

**Purpose:**

- to decrease the number of visits to organizations in multiple locations for individuals and families experiencing crisis and trauma; and
- to provide navigation of multiple resources for safety and support, both onsite and offsite; and
- to Increase partner collaboration and decrease barriers between systems working on behalf of families.

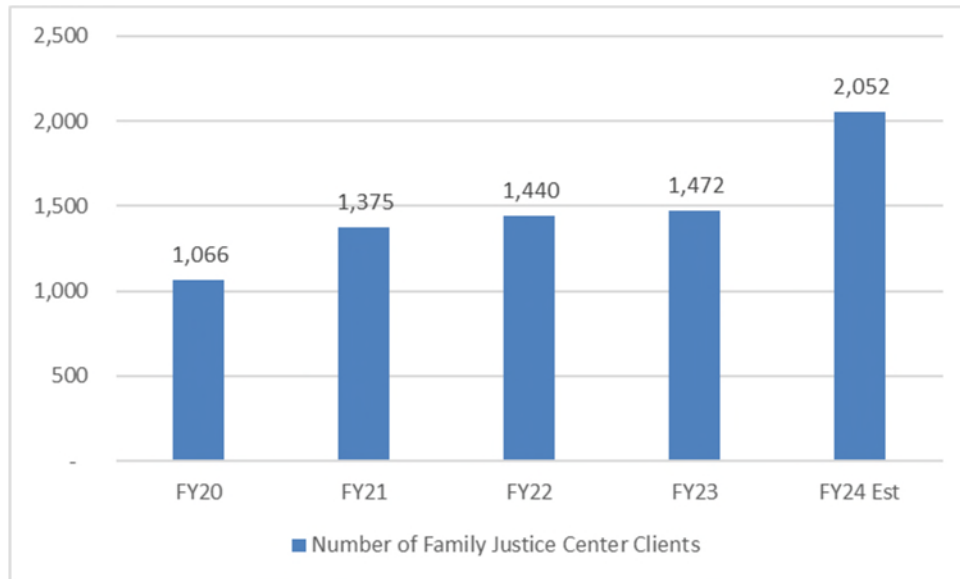
*Family Justice Center Model:* The family justice center model is identified as a best practice in the field of domestic violence intervention and prevention services by the US Department of Justice, developed by Alliance for Hope International, both in the United States and abroad.

**Key Performance Measures:**

*Types of Services/Assistance Offered:* Law enforcement, criminal and civil proceedings, Victim support, advocacy, safety planning, Legal consultation and support, Electronic filing of applications for Domestic Violence Protective Orders, Counseling for adults and children

*Additional referrals will be provided for:* financial education, parenting support, screening for public benefits, housing, vocational skills, training and education.

*Partners:* (inclusive of, but not limited to) Children's Law Center of Central North Carolina, City of Winston-Salem, Family Services, Inc., Financial Pathways of the Piedmont, Forsyth County Clerk of Court, Forsyth County District Attorney's Office, Forsyth County Government, Forsyth County Magistrate's Office, Forsyth County Department of Social Services, Forsyth County Sheriff's Office, Kernersville Police Department, Legal Aid of North Carolina, North Carolina Department of Public Safety-Adult Correction, Survivors, Winston-Salem Police Department, and World Relief Triad.



*Number of Family Justice Center Clients*

**Budget Highlights:** The FY25 Recommended Budget for the Family Justice Center is a net County dollar decrease of \$6,486, or 1.6%. Employee benefits are decreasing in FY25 by a total of \$6,285 and there is a net decrease in Travel & Conference due to a reduction in the number of staff requesting to attend the national Alliance for Hope conference.

# FAMILY JUSTICE CENTER

## PROGRAM SUMMARY

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
Family Justice Center	328,728	407,935	411,656	401,449	401,449	-
<b>Total</b>	<b><u>328,728</u></b>	<b><u>407,935</u></b>	<b><u>411,656</u></b>	<b><u>401,449</u></b>	<b><u>401,449</u></b>	<b><u>-</u></b>

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries and Wages	200,590	258,253	258,253	258,349	258,349	-
Employee Benefits	90,411	130,128	133,339	123,846	123,846	-
<b>Total Personal Services</b>	<b>291,001</b>	<b>388,381</b>	<b>391,592</b>	<b>382,195</b>	<b>382,195</b>	<b>-</b>

### *Operating Expenditures*

Communications	495	750	750	750	750	-
Operating Services	30,831	2,475	3,175	2,675	2,675	-
Insurance Premiums	1,073	1,595	1,595	1,595	1,595	-
Training & Conference	527	3,000	3,000	2,500	2,500	-
General Supplies	4,085	6,734	7,234	6,734	6,734	-
Operating Costs	716	3,000	3,000	3,000	3,000	-
Other General & Administrative	-	2,000	1,300	2,000	2,000	-
<b>Total Operating Exps.</b>	<b>37,727</b>	<b>19,554</b>	<b>20,054</b>	<b>19,254</b>	<b>19,254</b>	<b>-</b>

### Capital

		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>328,728</u></b>	<b><u>407,935</u></b>	<b><u>411,646</u></b>	<b><u>401,449</u></b>	<b><u>401,449</u></b>	<b><u>-</u></b>

### Cost-Sharing Expenses

						-
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## REVENUES

Special Gifts	425	-	-	-	-	-
Reserved Fund	-	-	-	-	-	-
State of North Carolina	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b><u>425</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

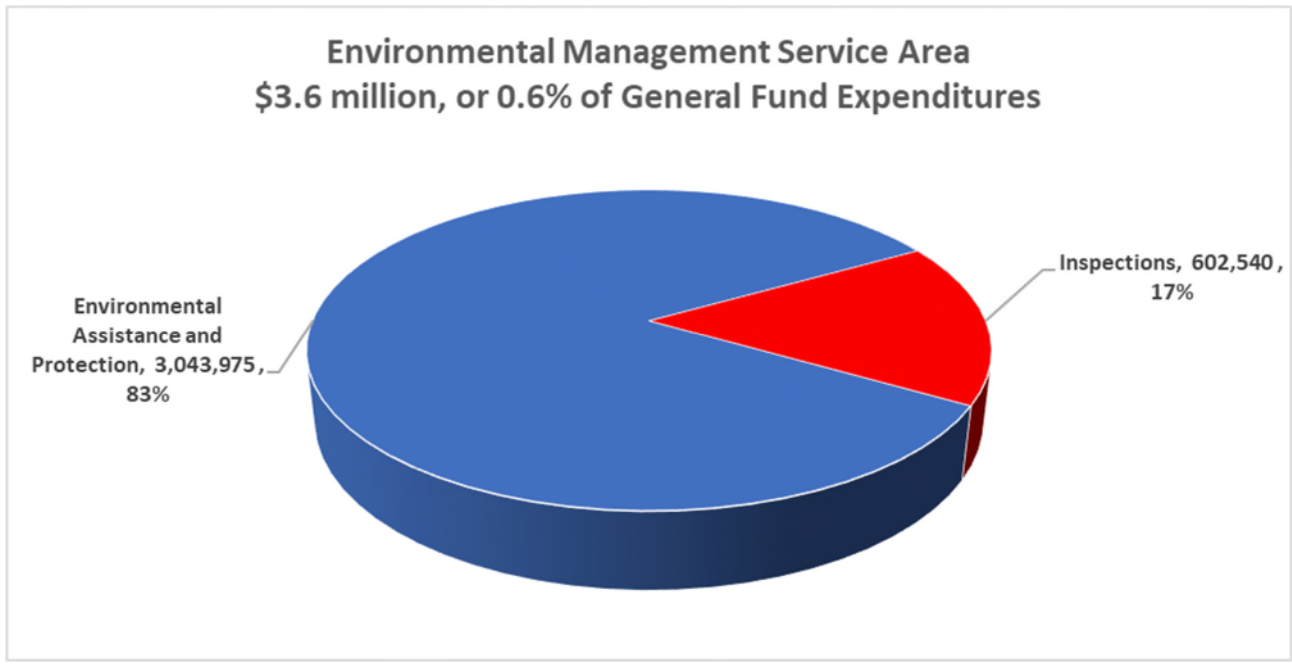
Positions	5/0	5/0	5/0	5/0	5/0	5/0
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# ENVIRONMENTAL MANAGEMENT SERVICE AREA

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## Operating Goals & Objectives:

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

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

# ENVIRONMENTAL ASSISTANCE AND PROTECTION

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**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 act 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.
- Promote and protect a healthy local environment for the benefit of Forsyth County citizens and visitors 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 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.

**Program Descriptions:**

*Air Quality Control* - operates ambient air pollution monitoring network, enforces emission standards and regulations prohibiting open burning to maintain healthy air quality, responds to complaints from citizens, assists with local transportation planning, provides compliance

assistance services to the regulated community and radon consultative services to homeowners.

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

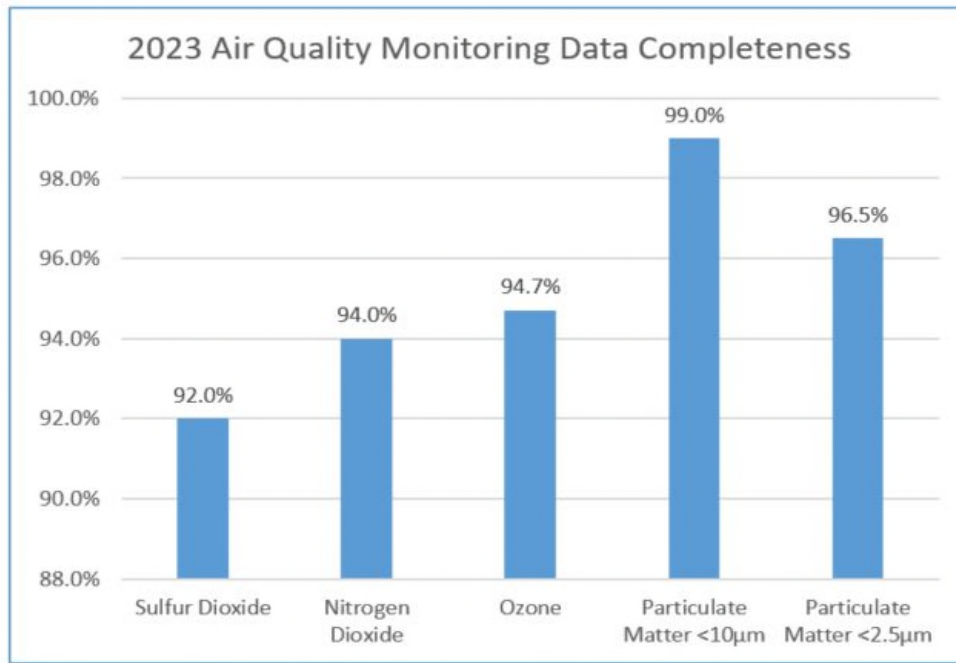
**Current Initiatives:**

- Provide excellent customer service while minimizing the potential for negative impacts and inconvenience for regulated businesses and local industry.
- 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.
- Provide 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 federal, state, and local agencies, to identify solutions to environmental issues and public health risks.
- 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

**Budget Highlights:** The Fiscal Year 2024-2025 Recommended Budget for Environmental Assistance and Protection (EAP) includes \$3,043,975 in expenditures, reflecting a budget-to-budget increase of \$54,861 or 2.1% over the Current Year Original (CYO) budget, and revenues of \$1,023,891 which is an increase of \$28,786 or 1.8%. The result is a net County dollar increase of \$26,075 or 1.3% over the CYO Budget.

The two cost drivers are Personal Services due to annualized increases and increases in Contracted Services, Training & Conference, and Insurance Premiums.

# ENVIRONMENTAL ASSISTANCE AND PROTECTION



## 2023 Permitted Facility Compliance Oversight Activities

Completed 100% of 25 scheduled permitted facility compliance inspections

Processed and evaluated 184 Air Quality Permit applications, Emission Inventories and Compliance Reports

## 2023 Community Hygiene Activities

Completed 206 Asbestos Demolition/Renovation inspections

Issued 100% of 112 Asbestos Demolition/Renovation permits within the required 10 days from the receipt of notification

Completed 100% of the scheduled Vapor Recovery inspections for 185 registered gasoline dispensing facilities

Completed 100% of the scheduled Perchloroethylene Dry Cleaning machine inspections for 13 registered PCE dry cleaning facilities

Conducted 100% of 93 Open Burning complaint investigations within 24 hours of receiving a complaint and issued 60 open burning violation warnings

Conducted 100% of 140 Solid Waste complaint investigations within 24 hours of receiving a complaint and issued 102 solid waste notices of violation

Conducted 108 Mobile Home Park inspections for violations of Chapter 19 and Chapter 3 of the County Code

### PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend	
Air Quality Control	1,660,727	1,613,097	1,620,188	1,600,256	1,594,054	-
Triad Air Awareness	21,816	69,759	72,123	79,650	79,650	-
Solid Waste & Other Progs.	574,996	652,993	652,251	675,484	675,484	-
Administration	433,484	582,232	462,404	608,271	607,771	-
Sustainability	74,952	71,033	71,755	87,016	87,016	-
<b>Total</b>	<b><u>2,765,975</u></b>	<b><u>2,989,114</u></b>	<b><u>2,878,721</u></b>	<b><u>3,050,677</u></b>	<b><u>3,043,975</u></b>	<b><u>-</u></b>

# ENVIRONMENTAL ASSISTANCE AND PROTECTION

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	1,609,945	1,713,378	1,579,364	1,735,478	1,735,478	-
Other Employee Benefits	5,379	2,305	1,566	-	-	-
Employee Benefits	674,296	723,850	698,151	768,125	768,125	-
<b>Total Personal Services</b>	<b>2,289,620</b>	<b>2,439,533</b>	<b>2,279,081</b>	<b>2,503,603</b>	<b>2,503,603</b>	-
<b>Operating Expenditures</b>						
Professional Fees	1,163	3,110	1,600	2,300	2,300	-
						<i>Laboratory &amp; medical fees, aesbestos certifications for new employees</i>
Maintenance Service	5,155	8,250	6,250	7,850	7,850	-
						<i>Compactor repair, compressed cylinder rental, solid waste tipping fees</i>
Other Purchased Services	326,513	417,102	420,784	431,764	429,896	-
						<i>Waste Management: mgmt of recycling centers, insurance, ad, phones/utilities</i>
Training & Conference	11,240	25,581	17,404	33,650	28,816	-
						<i>Technical training, EPA workshops/equipment testing</i>
General Supplies	14,176	23,635	26,954	27,520	27,520	-
						<i>Office supplies, reference manuals, radon kits, safety gear, uniforms, air monitors</i>
Operating Supplies	6,804	20,455	8,156	13,100	13,100	-
						<i>Operating supplies</i>
Other Operating Costs	996	3,448	2,119	4,960	4,960	-
						<i>Memberships &amp; dues, accreditaiton and renewal fees</i>
<b>Total Operating Exps.</b>	<b>366,047</b>	<b>501,581</b>	<b>483,267</b>	<b>521,144</b>	<b>514,442</b>	-
<b>Capital Outlay</b>	<b>98,308</b>	<b>36,000</b>	<b>112,509</b>	-	-	-
						<i>Replacement monitors, analyzers, calibrators and MET tower equipment</i>
<b>Payment T/O Agencies</b>	<b>12,000</b>	<b>12,000</b>	<b>3,864</b>	<b>25,930</b>	<b>25,930</b>	-
						<i>Kernersville recycling center lease</i>
<b>TOTAL EXPENDITURES</b>	<b><u>2,765,975</u></b>	<b><u>2,989,114</u></b>	<b><u>2,878,721</u></b>	<b><u>3,050,677</u></b>	<b><u>3,043,975</u></b>	-
<b>REVENUES</b>						
Positions (FT/PT)	25/1	25/1	25/1	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.

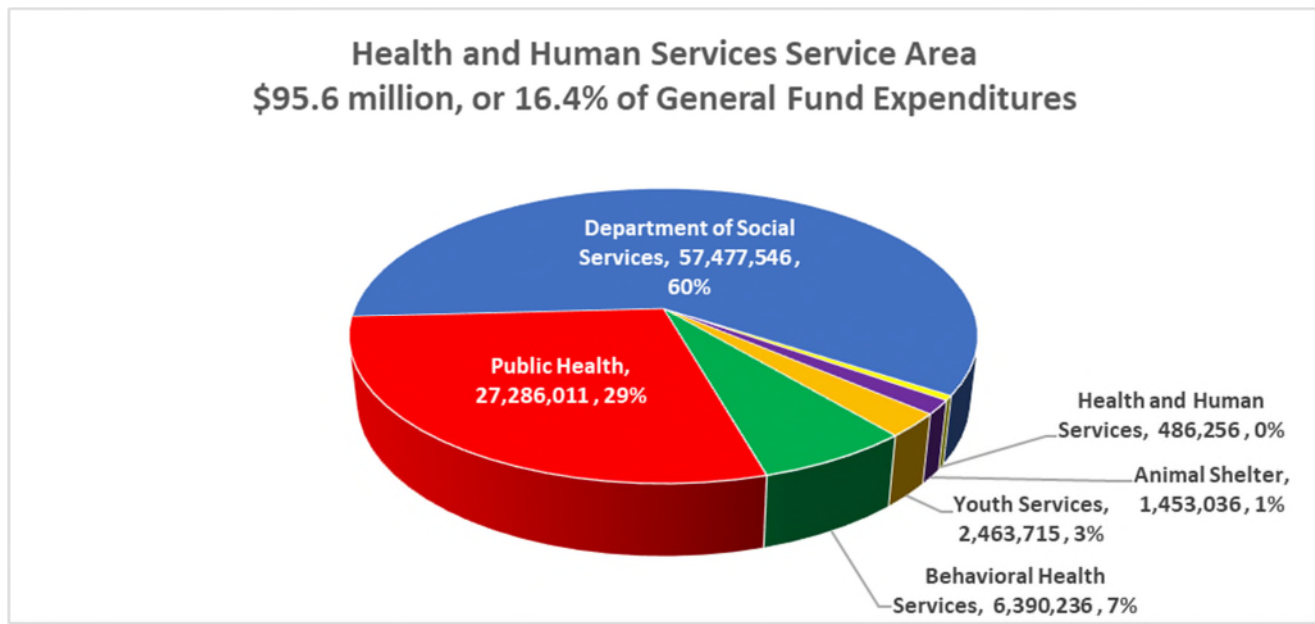
**The Inspections Department is a joint City-County agency administered by the City of Winston-Salem: <http://www.cityofws.org/departments/inspections>**

**PROGRAM SUMMARY**

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,901	3,100	3,100	3,100	3,100	-
Zoning Enforcement	435,550	514,660	514,660	426,520	426,520	-
Erosion Control	122,329	111,990	111,990	172,920	172,920	-
<b>Total County Share</b>	<b><u>560,780</u></b>	<b><u>629,750</u></b>	<b><u>629,750</u></b>	<b><u>602,540</u></b>	<b><u>602,540</u></b>	<b><u>-</u></b>
<b>Construction Control</b>	<b>(412,925)</b>	<b>(359,930)</b>	<b>(359,930)</b>	<b>(215,270)</b>	<b>(215,270)</b>	<b>-</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 AND HUMAN SERVICES SERVICE AREA



## 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.
- g. Providing child welfare programs including child protective services, foster care, and adoptions.
- h. Providing employment services, assistance with medical services, and daycare for families to help them become gainfully employed.
- i. Providing assistance to elderly members of the community through Medicaid, adult protective services, adult daycare and congregate meals.
- j. 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.
- k. Providing low income energy assistance and crisis intervention services.
- l. Meeting space needs for detention facilities for the youth population of the County.
- m. Providing educational, counseling, and other supervised services for youthful offenders while they are in detention.
- n. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.
- o. Providing safe, humane housing for strays, abandoned, abused and impounded animals.
- p. Providing the rabies quarantine program
- q. Administering programs related to animals, including responsible adoption program, lost and found program, and microchip ID program.



# ANIMAL SHELTER

**Mission:** To protect the public’s health and safety and to support the welfare of animals in our community. Animal Services provides a safe haven to stray, injured, and homeless pets within Forsyth County. The animal shelter follows a model where the largest impact for the community and their animals is through collaborative efforts and community relationships. Animal Services works to place healthy and safe animals either in adoptive homes or transfer out to a partner organization and sister shelters. Animal Services promotes responsible pet ownership in Forsyth County.

**Program Descriptions:**

*Custody & Care* – responsible for providing safe, humane housing and care for stray, unwanted, abandoned, abused, and impounded animals. Responsibilities include feeding, cleaning, health evaluation and treatment, behavior evaluation, vaccinations, micro-chipping and humane euthanasia. The Custody & Care staff cares for an average of 200 animals daily while maintaining the standards,

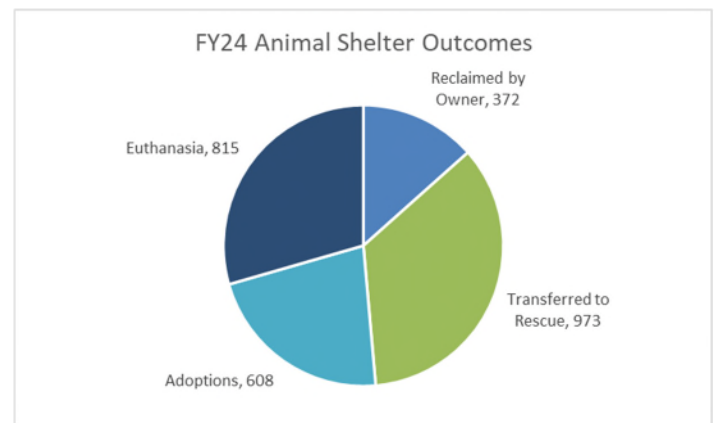
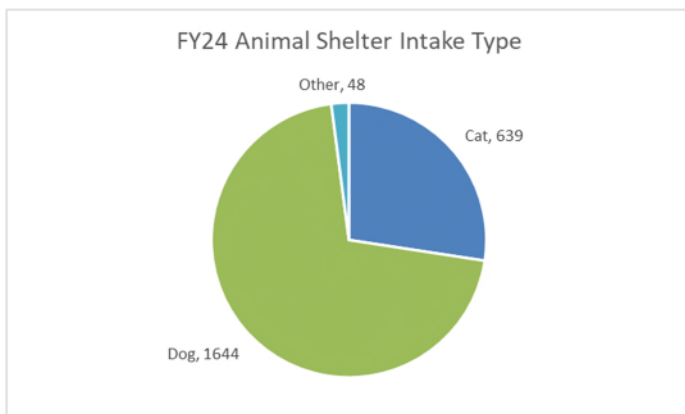
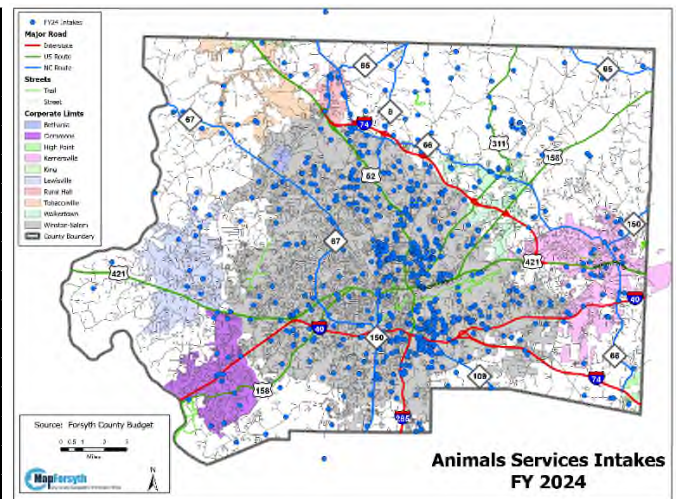
certifications and licenses required by the NC Animal Welfare Act.

In conjunction with the Animal Protection & Control Advisory Board, this program facilitates communication and coordination of animal interest organizations. Provides public/private partnership programs which benefit the people and animals of the community.

**Accomplishments:** Forsyth County resumed custody and care responsibilities of dogs and cats in the Animal Shelter on Sturmer Park Circle in April 2023. The County had been in an agreement with the Forsyth County Humane Society to provide custody and care services since January 2018. The County received necessary licenses for operations, became fully staffed in May 2023. In FY24, Animal Services staff will continue to protect the public health and safety of the community while strengthening relationships, and building new ones, in the animal welfare community of Forsyth County and beyond.

**Key Performance Measures:**

Jurisdiction	FY23 Intakes	FY23 Percent of Mapped Intakes	FY24 Intakes	FY24 Percent of Mapped Intakes
Bethania	0	0.00%	0	0.00%
Clemmons	111	4.87%	23	2.30%
High Point	0	0.00%	0	0.00%
Kernersville	75	3.29%	41	4.09%
King	2	0.09%	3	0.30%
Lewisville	30	1.32%	13	1.30%
Rural Hall	20	0.88%	10	1.00%
Tobaccoville	16	0.70%	6	0.60%
Walkertown	22	0.96%	20	2.00%
Winston-Salem	1740	76.28%	765	76.35%
Unincorporated Forsyth	263	11.53%	117	11.68%
<b>FY23 Intakes Mapped</b>	<b>2281</b>			
<b>FY24 Intakes Mapped</b>	<b>1002</b>			



# ANIMAL SHELTER

**Budget Highlights:** The FY25 Recommended Budget for the Animal Shelter is a net county dollar amount of \$1,383,036, or an increase of 16% over FY24. Expenditures for employee benefits increased by 63% in FY25 while operating expenditures decreased by 1.1%. FY24 was the first full year of Forsyth County performing all animal custody and care services since 2018. The County had been in contract with the Forsyth County Humane Society to provide the custody and care of all dogs and cats at the animal shelter on Sturmer Park Circle, but the agreement ended on March 31, 2023. The Forsyth County Sheriff's Office continues to provide animal enforcement services. After one year of shelter operations, revenues were decreased to better align with actuals.

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Amended	Estimate	Request	Recommend	Adopted
Animal Services	293,317	1,334,845	1,139,743	1,519,659	1,453,036	-
<b>Total</b>	<b><u>293,317</u></b>	<b><u>1,334,845</u></b>	<b><u>1,139,743</u></b>	<b><u>1,519,659</u></b>	<b><u>1,453,036</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Amended	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries and Wages	101,633	606,419	388,173	652,894	652,894	-
Employee Benefits	34,589	176,242	322,972	275,584	275,584	-
<b>Total Personal Services</b>	<b>136,222</b>	<b>782,661</b>	<b>711,145</b>	<b>928,478</b>	<b>928,478</b>	<b>-</b>

### *Operating Expenditures*

Professional & Technical Fees	22,684	202,104	98,000	209,104	209,104	-
Other Purchased Services	15,067	194,650	139,338	188,477	188,477	-
					<i>Veterinary Fees</i>	
Training & Conference	1,050	3,000	1,200	3,000	3,000	-
					<i>Maintenance, Utilities, Operating, Insurance premiums</i>	
Materials & Supplies	118,025	151,100	142,500	144,600	122,977	-
					<i>Medical Supplies, Food</i>	
Other Operating Costs	269	1,300	560	1,000	1,000	-
Capital Assets	-	-	-	45,000	-	-
<b>Total Operating Exps.</b>	<b>157,095</b>	<b>552,154</b>	<b>381,598</b>	<b>591,181</b>	<b>524,558</b>	<b>-</b>

### Capital

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## **TOTAL EXPENDITURES**

	<b><u>293,317</u></b>	<b><u>1,334,815</u></b>	<b><u>1,092,743</u></b>	<b><u>1,519,659</u></b>	<b><u>1,453,036</u></b>	<b><u>-</u></b>
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## **REVENUES**

	<b><u>14,805</u></b>	<b><u>141,000</u></b>	<b><u>61,744</u></b>	<b><u>70,000</u></b>	<b><u>70,000</u></b>	<b><u>-</u></b>
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Positions	15/0	15/2	15/2	15/2	15/2	
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# YOUTH SERVICES

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

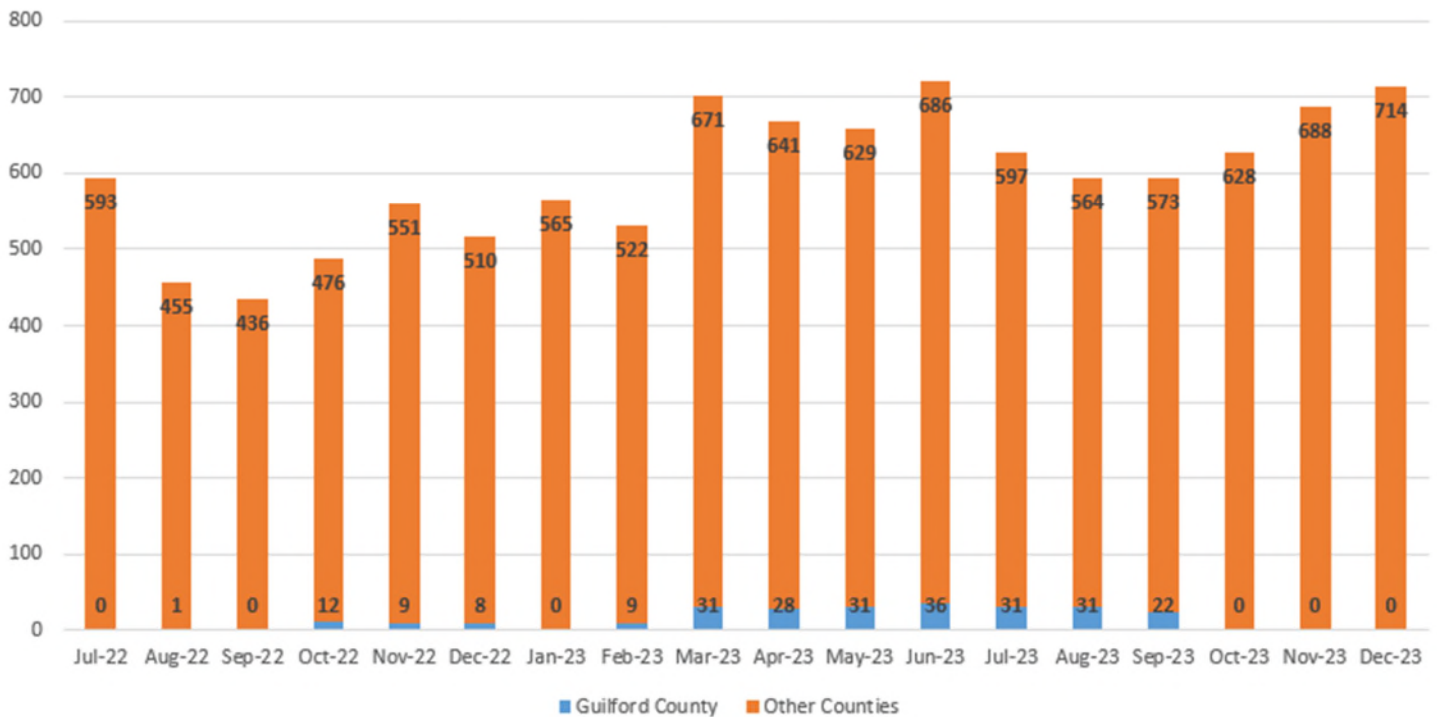
**Program Descriptions:**

*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**



*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 are increasing due to the increased cost of housing while revenue is staying the same compared to FY24.

The cost to house Forsyth County juveniles in various youth detention facilities has increased over the past several years, impacted by the Raise-the-Age legislation that went into effect in Fiscal Year 2020 and an increase in the cost per day to house juveniles in out of county facilities in Fiscal Year 2024.

The Juvenile Crime Prevention Council received applications totaling \$1,244,487 and will allocate the full \$940,852 received from the State of North Carolina to nine community organizations. These organizations provide services to high- risk youth and to Juveniles Justice involved youth. Organizations funded in FY25 include: A.R.I.S.E. Forsyth, Authoring Action, Aspire Youth & Family, Inc., Insight Human Services, Parenting Path, Family Services, YWCA, Triad Restorative Justice and Youth Collaborative.

# YOUTH SERVICES

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Youth Services	939,600	1,372,863	975,150	1,522,863	1,522,863	-
JCPC Administration	1,020,297	940,852	940,572	940,852	940,852	-
<b>Total</b>	<b><u>1,959,897</u></b>	<b><u>2,313,715</u></b>	<b><u>1,915,722</u></b>	<b><u>2,463,715</u></b>	<b><u>2,463,715</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries & Wages	12,774	10,000	15,000	10,000	10,000	-
Employee Benefits	6,066	5,000	-	5,000	5,000	-
<b>Total Personal Services</b>	<b><u>18,840</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>

### *Operating Expenditures*

Other Purchased Services	942,600	1,050,000	975,150	1,200,000	1,200,000	-
				<i>Includes food service contract &amp; out-of-county placement costs</i>		
Materials and Supplies	396	500	220	500	500	-
<b>Total Operating Exps.</b>	<b><u>942,996</u></b>	<b><u>1,050,500</u></b>	<b><u>975,370</u></b>	<b><u>1,200,500</u></b>	<b><u>1,200,500</u></b>	<b><u>-</u></b>

<b>Contingency</b>	<b><u>992,708</u></b>	<b><u>925,352</u></b>	<b><u>925,352</u></b>	<b><u>925,352</u></b>	<b><u>925,352</u></b>	<b><u>-</u></b>
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Payments T/O Agencies	5,353	322,863	-	322,863	322,863	-
				<i>Payments for JCPC Vendors</i>		

<b>TOTAL EXPENDITURES</b>	<b><u>1,959,897</u></b>	<b><u>2,313,715</u></b>	<b><u>1,915,722</u></b>	<b><u>2,463,715</u></b>	<b><u>2,463,715</u></b>	<b><u>-</u></b>
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<b><u>REVENUES</u></b>	<b><u>861,539</u></b>	<b><u>1,263,715</u></b>	<b><u>940,852</u></b>	<b><u>1,263,715</u></b>	<b><u>1,263,715</u></b>	<b><u>-</u></b>
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## HEALTH AND HUMAN SERVICES

**Department Mission:** To improve service delivery integration and coordination across Forsyth County's Health and Human Services agencies, programs, and projects. This includes Public Health, Social Services, Behavioral Health, the Family Justice Center, and Community and Economic Development.

**Program Description:** Health and Human Services was a new department formed in Fiscal Year 2022-2023. The department aims to develop a consensus on a standardized set of policies, procedures, and processes that will influence how human services agencies deliver services and exchange information.

**Budget Highlights:** The FY25 Recommended Budget for Health & Human Services reflects an overall increase of \$39,610 or 8.1% in net County dollars over the FY24 Adopted Budget. Personal Services increased \$31,610 and Materials & Supplies increased \$8,000. There is currently no revenue to list for this department. For FY25, this department will comprise of five positions that will focus on Human Services Planning, Business Analysis, and Evaluation.

### PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Health & Human Services	268,860	446,646	287,255	486,256	486,256	-
<b>Total</b>	<b>268,860</b>	<b>446,646</b>	<b>287,255</b>	<b>486,256</b>	<b>486,256</b>	<b>-</b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<i>Personal Services</i>						
Salaries & Wages	185,784	297,378	190,669	321,927	321,927	-
Employee Benefits	80,463	131,228	78,546	138,289	138,289	-
<b>Total Personal Services</b>	<b>266,247</b>	<b>428,606</b>	<b>269,215</b>	<b>460,216</b>	<b>460,216</b>	<b>-</b>
<i>Operating Expenditures</i>						
Other Purchased Services	-	10,540	10,540	10,540	10,540	-
		<i>Includes Telephone &amp; Other Contractual Services</i>				
Materials and Supplies	2,613	3,500	3,500	11,500	11,500	-
Training and Conference	-	4,000	4,000	4,000	4,000	-
<b>TOTAL EXPENDITURES</b>	<b>268,860</b>	<b>446,646</b>	<b>287,255</b>	<b>486,256</b>	<b>486,256</b>	<b>-</b>
<b><u>POSITIONS (FT/PT)</u></b>	5/0	5/0	5/0	5/0	5/0	



# 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 intake and eligibility determination for economic subsidy programs in the areas of food and nutrition, childcare, Work First, employment services, emergency assistance and energy programs.

*Family & Children Services* - provides children's protective services, intake and assessment, in-home services, permanency planning services such as foster care and adoptions, foster-to-adoption licensure, and clinical social work.

*Adult Services* - provides adult protective services, intake assistance, in-home services guardianship, placement services with families or assisted living, and monitoring of licensed adult care facilities.

*Child Support* - establishes and enforces State and Federal child support regulations with emphasis on fatherhood engagement and guidance for current/previously incarcerated parents.

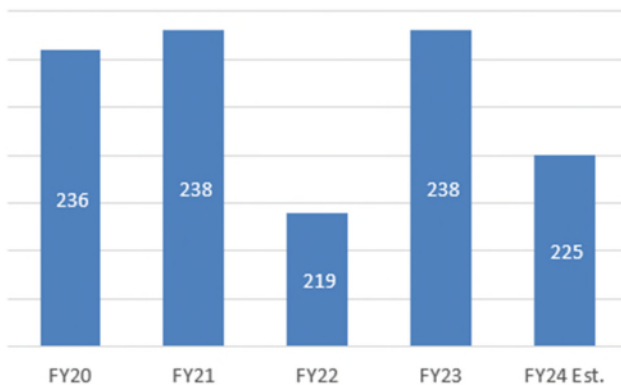
*Medicaid Services* - provides intake and eligibility determination for Medicaid assistance for children and adults as well as Non-Emergency Medical Transportation.

**Current Initiatives:**

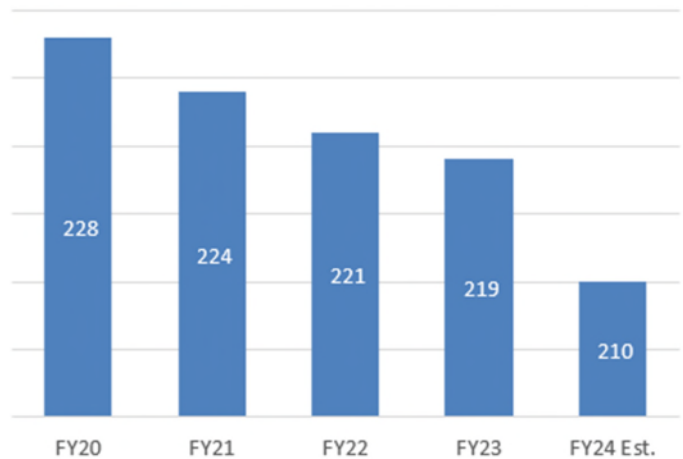
- Implement Agency-wide strategies to improve the retention rate of employees.
- Ensure Internal Accountability of Assets, Resources, Productivity and Performance.
- Enhance service delivery intersection between FCDSS and Public Health to promote access to services and a continuum of care model.
- Continue to promote Child Support Services as a family-centered entity with an emphasis on fatherhood engagement and/or incarcerated parents.
- Enhance services and improve MOU and secondary performance measures for FNS Employment & Training Services and Work First Services.
- Maximize childcare subsidy spending to 100%.
- Reduce the In-Home Aide Services Waiting List.

**Performance Measures:**

**Average Number of Children in Foster Care (DSS)**



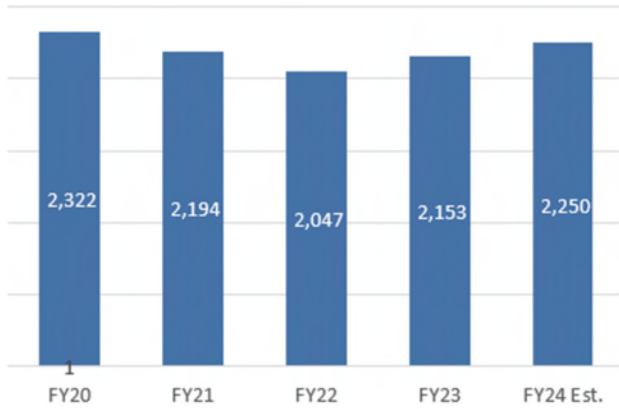
**Average Number of Adult Wards**



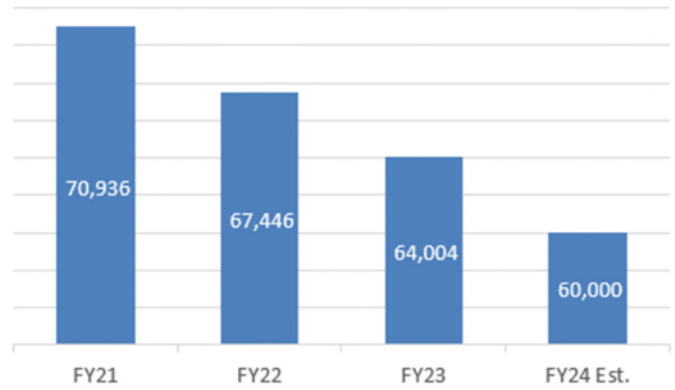


# SOCIAL SERVICES

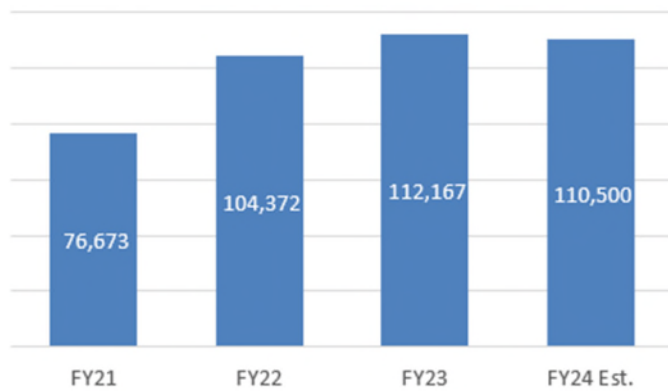
**Average Number of Children Receiving Child Care Subsidy**



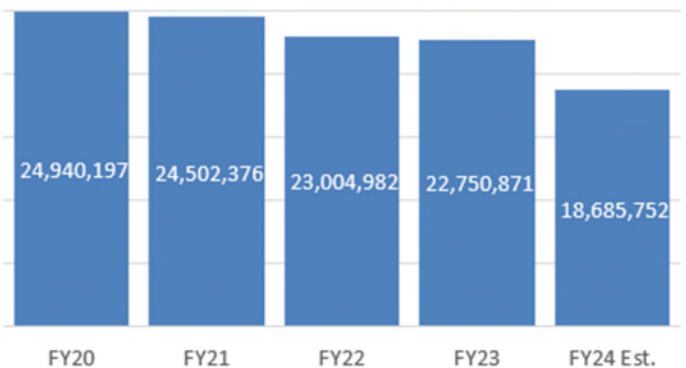
**Average Number of Individuals Served through Food and Nutrition Services Program**



**Average Number of Individuals Served through Medicaid Services**



**Total Child Support Collections**



**Budget Highlights:** The Fiscal Year 2024-2025 Recommended Budget for Social Services represents an overall \$1,058,803 increase or 4.2% in net County dollars over the Fiscal Year 2023-2024 Adopted Budget. Expenditures reflect an increase of \$3,948,372 over FY24 and revenues reflect an increase of \$2,889,569. Personal Services is the significant driver for Fiscal Year 2024-2025. Other drivers include Travel, Professional & Technical Services, and Materials & Supplies.

Part of the increase over the FY24 Adopted Budget relates to Medicaid Expansion as additional funding was allocated in Fiscal Year 2024 and thirty-three new positions were created. There are also several new positions included in the Fiscal Year 2024-2025 Recommended Budget to address timeliness.



# SOCIAL SERVICES

## Social Services

### PROGRAM SUMMARY

	FY 22-23	FY 23-24		Request	FY 24-25	Adopted
	Actual	Original	Estimate		Recommend	
Administration	3,391,612	4,573,626	4,531,044	4,887,492	4,603,303	-
Economic Services	9,950,278	13,248,829	8,529,817	15,217,902	14,902,712	-
Family & Children Services	12,980,559	16,757,622	16,908,544	17,758,511	17,713,331	-
Adult Services	5,969,926	6,444,177	6,793,526	7,066,615	6,816,553	-
Child Support	3,235,176	4,074,451	4,100,538	4,020,759	4,020,759	-
Medicaid Services	6,034,538	8,180,469	8,138,893	9,170,888	9,170,888	-
<b>Total</b>	<b>41,562,089</b>	<b>53,279,174</b>	<b>49,002,362</b>	<b>58,122,167</b>	<b>57,227,546</b>	<b>-</b>
	FY 22-23	FY 23-24			FY 24-25	
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages	21,289,707	25,266,991	24,022,222	28,112,610	27,633,254	-
Employee Benefits	-	-	-	-	-	-
Other Employee Benefits	9,984,689	11,496,541	12,236,548	13,115,399	12,851,165	-
Board Compensation	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>31,274,396</b>	<b>36,763,532</b>	<b>36,258,770</b>	<b>41,228,009</b>	<b>40,484,419</b>	<b>-</b>
<b>Operating Expenditures</b>						
Professional Fees	220,508	369,928	318,166	431,500	431,500	-
Maintenance Service	16,113	20,000	18,000	21,000	21,000	-
Rent	2,900	15,000	15,000	15,000	15,000	-
Utility Services	249,530	312,750	290,800	300,000	300,000	-
Other Purchased Services	1,753,280	2,654,021	2,564,585	2,855,490	2,848,990	-
Training & Conference	97,522	167,600	193,961	195,950	161,450	-
General Supplies	192,879	682,221	609,050	469,923	444,519	-
Operating Supplies	27,150	56,800	27,219	58,700	57,700	-
Support & Assistance	7,542,385	11,229,460	7,733,110	11,873,395	11,789,768	-
Other Operating Costs	185,426	400,362	382,972	223,200	223,200	-
Budget Reserves	-	200,000	140,729	-	-	-
<b>Total Operating Exps.</b>	<b>10,287,693</b>	<b>16,108,142</b>	<b>12,293,592</b>	<b>16,444,158</b>	<b>16,293,127</b>	<b>-</b>
<b>Capital Outlay</b>	<b>-</b>	<b>407,500</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>41,562,089</b>	<b>53,279,174</b>	<b>49,002,362</b>	<b>58,122,167</b>	<b>57,227,546</b>	<b>-</b>
<b>REVENUES</b>						
	<b>27,766,246</b>	<b>29,257,564</b>	<b>27,452,623</b>	<b>32,450,481</b>	<b>32,147,133</b>	<b>-</b>
POSITIONS (FT/PT)	520/0	517/0	550/0	570/2	565/2	-



# PUBLIC HEALTH

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

**Goals:**

- Ensure diverse training opportunities and a 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

**Budget Highlights:**

The Fiscal Year 2024-2025 Recommended Budget reflects a net County dollar increase of \$243,733 or 1.6% over the Fiscal Year 2023-2024 Adopted Budget. The increase is driven by reduced revenues – offset by reduced expenditures as well. Several positions are not funded as a result of the reduced revenues.

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.

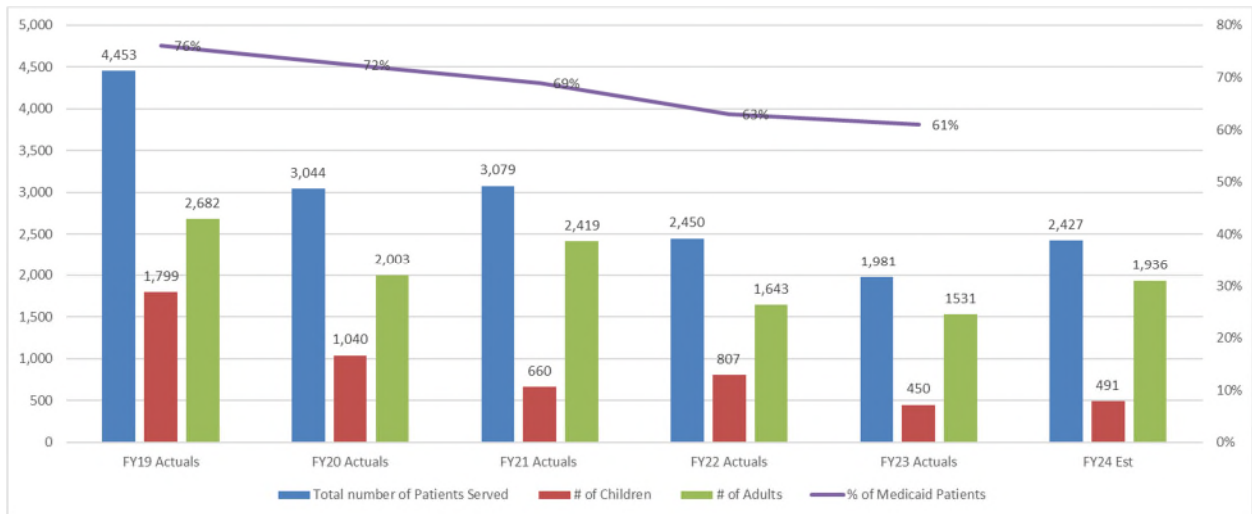
*Dental Clinic* - provides comprehensive dental services to adults and children.

**Current Initiatives:**

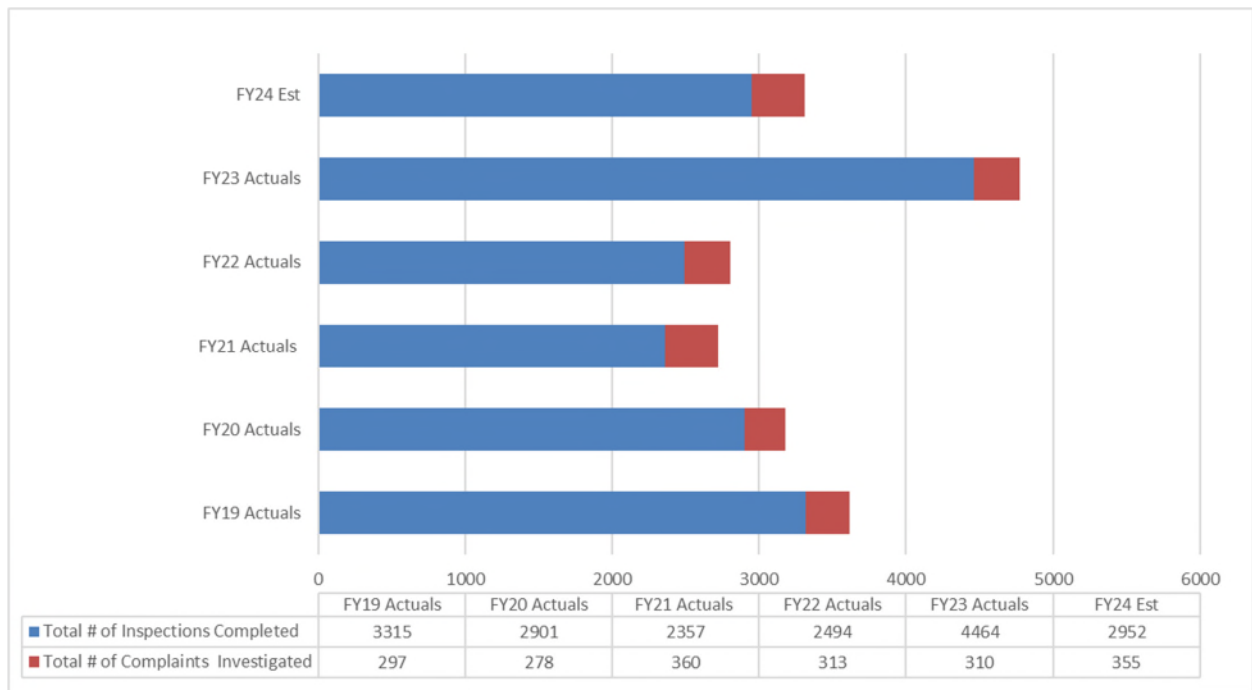
- Conduct a full strategic plan every three years for the Forsyth County Department of Public Health.
- Coordinate General Services regarding future space needs
- Conduct five dental sealant projects with WS/FCS.
- Conduct a team-building exercise for Public Health Leadership.
- Achieve or exceed an 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.
- Promote Public Health as a professional, informed, and responsive agency through 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 authorizations for Environmental Health employees.

# PUBLIC HEALTH

## Performance Measures:



**Dental Clinic**



**Food and Lodging Inspections**

### PROGRAM SUMMARY

	FY 20-21 Actual	FY 21-22 Original	FY 21-22 Estimate	FY 22-23 Request	FY 22-23 Recommend	FY 22-23 Adopted
Administration	2,261,670	2,790,224	2,618,208	2,944,186	2,913,827	-
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	3,701,568	3,326,061	-
Personal Health & Nursing	10,672,165	13,649,584	13,374,048	15,649,284	15,037,516	-
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	-
COVID AA	1,137,103	73,543	3,472,019	4,056,447	4,056,447	-
<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>34,085,782</u></b>	<b><u>33,033,253</u></b>	<b><u>-</u></b>

# PUBLIC HEALTH

	FY 20-21	FY 21-22		FY 22-23		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	12,187,125	14,260,567	14,736,546	17,029,530	16,526,526	-
Other Employee Comp.	313	-	326	-	-	-
Employee Benefits	4,973,542	5,912,419	5,071,434	6,844,518	6,615,323	-
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>23,878,298</b>	<b>23,146,099</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	1,051,930	1,019,343	-
		<i>Advertising, printing, telephone, insurance premiums, contracts</i>				
Training & Conference	17,159	138,748	66,427	211,278	166,617	-
		<i>Travel and personal mileage</i>				
General Supplies	219,372	225,713	339,002	562,714	483,937	-
		<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	2,664,993	2,633,663	-
		<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	149,538	147,383	-
		<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>8,611,849</b>	<b>8,408,819</b>	-
Contingency	-	-	1,788,077	1,353,420	1,353,420	-
<b>Capital Outlay</b>	<b>80,986</b>	-	<b>87,025</b>	<b>147,300</b>	<b>30,000</b>	-
<b>Payments to Other Agencies</b>	<b>89,180</b>	<b>94,915</b>	<b>94,915</b>	<b>94,915</b>	<b>94,915</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>22,931,621</u></b>	<b><u>26,842,231</u></b>	<b><u>29,066,665</u></b>	<b><u>34,085,782</u></b>	<b><u>33,033,253</u></b>	-
<b>REVENUES</b>						
	<b><u>11,647,395</u></b>	<b><u>12,780,684</u></b>	<b><u>14,714,547</u></b>	<b><u>17,795,401</u></b>	<b><u>17,589,843</u></b>	-
POSITIONS (FT/PT)	281/25	263/21	263/21	276/21	255/21	-



# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

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**Mission:** To work collaboratively with internal and external partners to plan responsible, evidence-based, and innovative solutions that allow Forsyth County residents to receive timely outcome-focused services/supports in the least restrictive and most clinically appropriate settings.

**Goals:**

- Educate the community about internal and external services/supports available.
- Engage community partners to provide a comprehensive and responsive system of care for individuals with Mental Health, Intellectual and Developmental Disability, and Substance Use needs.
- Connect Forsyth County residents to resources.
- Facilitate strategies to reduce stigma.
- Collaborate to build a community-based continuum to address the needs of individual with behavioral health needs, including the needs of individuals experiencing a behavioral health crisis.

**Division Description:**

In 2022, Forsyth County created a separate Behavioral Health Services Division to assure dedicated resources solely focused on managing the county’s mental health, substance use, and intellectual/developmental disabilities responsibilities. The Division offers programs and services, manages Behavioral Health Maintenance of Effort and Opioid Settlement funds, and serves as a convener between the state, community providers, the LME/MCO, and the community. Services/supports

reporting to the Division include the Stepping Up Program to End Recidivism (SUPER) and Mental Health Court, Peer Support at the Central Library, Substance Use Health Education, and pharmacy.

The Behavioral Health Services Division works closely with Partners Health Management, the Local Management Entity / Managed Care Organization (LME/MCO) responsible for managing the Mental Health (MH), Substance Use (SU), Intellectual and Developmental Disability (I/DD), and Traumatic Brain Injury (TBI) needs of Forsyth County residents receiving Medicaid and/or state funded services. Beginning July 1, 2024, Partners Health Management will also be responsible for managing the physical health services for individuals that have MH, SU, I/DD needs.

**Current Initiatives:**

- Leading Forsyth Focused, a coalition of community stakeholders working collaboratively to reduce the number of deaths by suicide.
- Continue Highland Avenue auditorium renovation.
- Continue 16-bed Adult Facility Based Crisis Center, second floor buildout, and pharmacy relocation at the Highland Avenue Center.
- Continue Facility renovation to support a 6-bed residential facility for youth in DSS custody pending placement at a treatment facility.

**Budget Highlights:** The FY25 Recommended Budget for Behavioral Health Services is \$6,390,236. This is a decrease from the FY24 Adopted Budget of \$6,097,803. This decrease is largely due to funds budgeted in a budget reserve in Fiscal Year 2024 as well as the transition of Maintenance of Effort expenditures from Behavioral Health to Social Services, Sheriff’s Office, and Emergency Services in FY25. 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. As of FY23, the County manages all programs and projects. Internal County programs and projects include the EMS Paramedicine program in Emergency Services (MIH); Stepping Up, Pharmacy Inventory, and a Health Educator position for Substance Us in Behavioral Health Services; Partners Health Management First Aid Training; Advisory Committees; Detention Center Jail Health Provider for Sheriff’s Office Expanded Services for Women and Sheriff’s Office Men’s Behavioral Health Unit; and DSS efforts including adult emergency placements and child protective services placements. FY25 Mobile Integrated Healthcare’s (MIH) expenses include \$850,000 paid from multi-year funding from the state. Other allocations include \$2,000,131 in County funded initiatives on the following page.



# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

## FY25 County Funded Initiatives:

Daymark Recovery Services, Inc.	\$ 1,000,000
Exchange Club Center for the Prevention of Child Abuse of North Carolina, Inc.	\$ 10,000
Family Services, Inc.	\$ 50,000
Financial Pathways of the Piedmont	\$ 19,800
Forsyth County - Stepping Up	\$ 5,000
Forsyth County Sheriff's Department	\$ 5,000
Forsyth Technicla Community College	\$ 162,181
GreenTree Peer Support Program	\$ 78,000
Horizons Residential Care Center - Camp	\$ 50,000
Horizons Residential Care Center - Respite	\$ 40,000
Imprints Cares	\$ 50,000
Mental Health Association in Forsyth County	\$ 30,000
Moji Coffee and More	\$ 25,000
Monarch - Peer Support Serviecs	\$ 34,100
Monarch - Studio 651 Day Program	\$ 146,200
NAMI NC	\$ 4,080
Nuestra Comunidad	\$ 75,000
Pathways to Self-Reliance	\$ 5,000
School Health Allliance for Forsyth County - clinic	\$ 99,770
The Enrichment Center - Health/Nursing Access	\$ 19,000
The Shalom Project, Inc.	\$ 40,000
Union Community Development Center	\$ 25,000
Winston-Salem DSA	\$ 2,000
YMCA Northwest North Carolina	\$ 25,000
<b>Total</b>	<b>\$ 2,000,131</b>

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Stepping Up Initiative	-	662,580	660,872	689,522	689,522	-
Behavioral Health Services	3,037,870	8,701,253	7,758,501	2,485,237	2,479,365	-
Pharmacy	-	3,124,206	3,118,088	3,221,349	3,221,349	-
<b>Total</b>	<b><u>3,037,870</u></b>	<b><u>12,488,039</u></b>	<b><u>11,537,461</u></b>	<b><u>6,396,108</u></b>	<b><u>6,390,236</u></b>	<b><u>-</u></b>

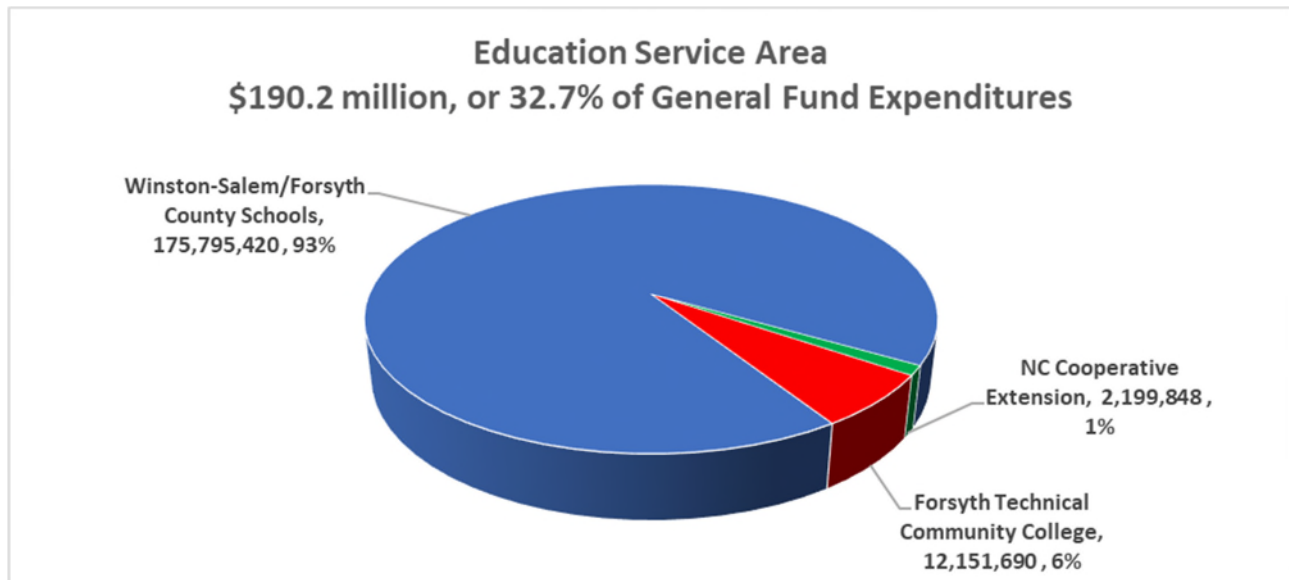


# BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries and Wages	543,387	990,009	1,002,926	989,161	989,161	-
Employee Benefits	248,297	406,463	429,929	425,291	425,291	-
<b>Total Personal Services</b>	<b><u>791,684</u></b>	<b><u>1,396,472</u></b>	<b><u>1,432,855</u></b>	<b><u>1,414,452</u></b>	<b><u>1,414,452</u></b>	<b>-</b>
<b>Operating Expenditures</b>						
Purchased Services	1,079,565	2,043,987	2,066,027	67,030	67,030	-
Training & Conference	4,477	17,584	10,288	32,172	26,300	-
Materials and Supplies	6,569	2,616,891	2,597,484	2,775,449	2,775,449	-
Operating Supplies	5,149	9,105	2,584	6,874	6,874	-
Aid to Other Agencies	1,150,426	385,000	1,401,546	2,100,131	2,100,131	-
<b>Total Operating Expenditures</b>	<b><u>2,246,186</u></b>	<b><u>5,072,567</u></b>	<b><u>6,077,929</u></b>	<b><u>4,981,656</u></b>	<b><u>4,975,784</u></b>	<b>-</b>
<b>Budget Reserve</b>	-	<b>6,019,000</b>	<b>4,026,677</b>	-	-	-
<b>Total Expenditures</b>	<b><u>3,037,870</u></b>	<b><u>12,488,039</u></b>	<b><u>11,537,461</u></b>	<b><u>6,396,108</u></b>	<b><u>6,390,236</u></b>	<b>-</b>
POSITIONS (FT/PT)	9/0	16/1	16/1	16/1	16/1	
<b>REVENUES</b>	<b><u>124,358</u></b>	<b><u>9,603,245</u></b>	<b><u>7,142,602</u></b>	<b><u>2,386,531</u></b>	<b><u>2,713,772</u></b>	<b>-</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".

# 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 received funding from the Golden LEAF Foundation that will be directed towards the conversion of two traditional classrooms into state-of-the-art emergency service simulation labs to expand the college's emergency medical services programs, addressing the critical demand for highly skilled paramedics and EMTs across healthcare settings.

Spring enrollment was up nearly 10% over Spring 2023 with enrollment reaching the highest level since Spring 2014.

Duke Energy has made a significant investment of \$350,000 to support the development of the future energy workforce as part of a broader effort to prepare individuals for careers in the energy sector, particularly in roles that are crucial for maintaining and advancing the energy infrastructure.

Forsyth Tech's 2022 Report to the Community was selected for a Council for Advancement and Support of Education (CASE) Award – Best of District III. The report is a summary of a year's worth of achievements showcasing the vibrancy and diversity of the college.

The college was also fortunate to receive a significant contribution from TranSource Truck & Trailer Centers which donated an advanced emissions system to the college's Diesel and Heavy Equipment Program which is crucial for training the next generation of heavy truck technicians in modern maintenance and repair techniques.

**Budget Highlights:** The Fiscal Year 2024-2025 Recommended Budget for Forsyth Technical Community College (FTCC) is \$340,680, or 2.9% higher than the Fiscal Year 2023-2024 Adopted Budget. There are no new facility openings this fiscal year which contributes to the lower increase in the budget. In addition to these allocations, funds have been set aside in Contingency in Non-Departmental that will be transferred to FTCC for salary and benefit increases depending on the final budget passed by the State. Forsyth Tech also submitted an Alternate Service Level request for its Trailblazer Promise program which would allow all North Carolina high school graduating seniors to attend FTCC through program completion entirely free of charge.

Dr. Janet Spriggs was honored by the Triad Business Journal as a Power Player, solidifying Forsyth Technical Community College's status as a driving force in the business and educational communities.

Forsyth Tech entered into a partnership with Soelect and the Carolina Battery Institute to develop and advance training opportunities and expand an advanced technology workforce through an Active Community Education (ACE) workforce training program to prepare individuals for careers at the cutting edge of battery technology.

Thirteen members of faculty and staff received recognition as winners of the National Institute for Staff and Organizational Development (NISOD) Excellence Awards. Recipients were selected from a competitive pool of educators across the nation.

Forsyth Technical Community College announced a partnership with John Deere Electric Powertrain, LLC in their latest venture to establish a North American headquarters and battery and charger manufacturing facility in Kernersville. The college will work with John Deere helping to grow and upskill their workforce.

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

# FORSYTH TECHNICAL COMMUNITY COLLEGE

	FY 23-24 Budget	Request	FY 24-25 Recommend	Adopted
<b>Personal Services</b>				
Salaries	1,997,512	2,431,126	2,104,656	-
Longevity	169,500	163,000	163,000	-
Salary Supplements	1,932,000	1,932,000	1,871,013	-
Fringe Benefits	1,602,042	1,493,931	1,493,931	-
Training & Conference	19,000	15,350	15,350	-
Work Study	75,000	75,000	75,000	-
<b>Total Personal Services</b>	<b>5,795,054</b>	<b>6,110,407</b>	<b>5,722,950</b>	-
<b>Contractual Services</b>				
Legal Fees	25,000	25,000	25,000	-
Maintenance Service	658,500	670,190	670,190	-
Space Rental	75,000	85,000	85,000	-
Telephone	194,000	205,000	205,000	-
Electricity	1,300,000	1,325,000	1,325,000	-
Water	135,000	140,000	140,000	-
Natural Gas	355,000	373,987	373,987	-
Insurance	690,000	700,000	700,000	-
Janitorial	1,102,665	1,110,000	1,110,000	-
Grounds	257,500	265,000	265,000	-
Security	132,000	144,563	144,563	-
<b>Total Contractual Services</b>	<b>4,924,665</b>	<b>5,043,740</b>	<b>5,043,740</b>	-
<b>Supplies &amp; Materials</b>				
Custodial Supplies	398,000	420,000	420,000	-
Maintenance Supplies	410,000	435,000	435,000	-
Auto Parts & Supplies	62,000	75,000	75,000	-
<b>Total Supplies &amp; Materials</b>	<b>870,000</b>	<b>930,000</b>	<b>930,000</b>	-
<b>Total Direct Expense</b>	<b><u>11,589,719</u></b>	<b><u>12,084,147</u></b>	<b><u>11,696,690</u></b>	-
<b>Capital Outlay (ongoing)</b>	<b>455,000</b>	<b>455,000</b>	<b>455,000</b>	-
<b>TOTAL</b>	<b><u>12,044,719</u></b>	<b><u>12,539,147</u></b>	<b><u>12,151,690</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 Fiscal Year 2024-2025 Recommended Budget for the Winston-Salem/Forsyth County School System (WSFCS) provides an increase of \$6,697,435, or 4.0% over the Fiscal Year 2023-2024 Adopted Budget. While WSFCS requested an increase of \$20,748,036 over the Fiscal Year 2023-2024 Adopted Budget, the recommended budget provides funding for statutory responsibilities of the County. The increase provides for \$2,490,630 for State Budget directed expenditures for salaries and benefits, \$500,000 for an additional 2% pay increase for classified positions, and \$2,000,000 for part of the request for a computer refresh for students and staff. In addition to this funding, \$1,706,805 will be transferred to the County’s Radio System Upgrade project to fund the WSFCS request for bus and school radios.

Also included in the recommended increase is the allocation from the Article 46 Sales Tax that was approved by voters in March 2020 that the Board of Commissioners has committed to send to WSFCS to raise teacher supplement to the level of the top five school systems in the State. For Fiscal Year 2024-2025, this revenue source is projected to generate \$20,563,231. While this is just an increase of \$280,834 over Fiscal Year 2023-2024, it is \$9,513,231 more than what was projected in Fiscal Year 2020-2021.

Also listed in the Program Summary on the following page is a line detailing the amount of Debt Service to be paid by the County for debt on past bond referenda for WSFCS projects. This provides a truer accounting of the County's commitment to assist WSFCS with its mission.

SAT RESULTS			
Total Verbal & Math	<u>2021</u>	<u>2022</u>	<u>2023</u>
WS/FC Average	1,149	1,140	1,170
State Average	1,147	1,130	1,122
Nation Average	1,038	1,028	1,003

2022-2023 End of Grade Test Results			
	<u>Grade 3</u>	<u>Grade 5</u>	<u>Grade 8</u>
<b>Reading/Math</b>			
WS/FC - All Students	44.9/58.3	43.0/51.1	45.6/37.7
State - All Students	47.9/61.1	48.0/55.9	50.9/27.8
% of Students who scored at least Level 3			

# WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		Request	FY 24-25	Adopted
	Actual	Original	Estimate		Recommend	
Instructional Programs	101,110,432	104,812,748	103,812,748	117,715,282	107,642,286	-
Support Services	46,418,520	48,584,434	48,584,434	55,090,829	50,376,660	-
Ancillary Services	73,588	77,022	77,022	87,337	79,864	-
Non-Programmed Charges	9,479,984	9,922,325	9,922,325	11,251,116	10,288,349	-
Capital Program	5,701,456	5,701,456	5,701,456	5,701,456	7,408,261	-
<b>Total</b>	<b><u>162,783,980</u></b>	<b><u>169,097,985</u></b>	<b><u>168,097,985</u></b>	<b><u>189,846,020</u></b>	<b><u>175,795,420</u></b>	-
Current Expense	157,082,524	163,396,529	162,396,529	184,144,564	168,387,159	-
Capital Outlay	5,701,456	5,701,456	5,701,456	5,701,456	7,408,261	-
Debt Service	52,170,454	61,961,762	59,866,080	61,777,164	61,777,164	-
<b>Total</b>	<b><u>214,954,434</u></b>	<b><u>231,059,747</u></b>	<b><u>227,964,065</u></b>	<b><u>251,623,184</u></b>	<b><u>237,572,584</u></b>	-

	FY 22-23	FY 23-24		Request	FY 24-25	Adopted
	Actual	Original	Estimate		Recommend	
<b><u>Instructional Programs</u></b>						
Regular	52,803,927	53,252,234	53,252,234	60,383,738	55,216,651	-
Special Population	8,309,522	8,697,249	8,697,249	9,861,979	9,018,081	-
Alternative	2,459,609	2,574,376	2,574,376	2,919,135	2,669,342	-
School Leadership	15,299,862	16,013,762	16,013,762	18,158,314	16,604,492	-
Co-Curricular	4,279,585	4,479,273	4,479,273	5,079,134	4,644,508	-
School Based Support	17,957,927	18,795,854	18,795,854	21,312,982	19,489,212	-
Budget Reserve	-	1,000,000	-	-	-	-
<b>Total Instructional Programs</b>	<b><u>101,110,432</u></b>	<b><u>104,812,748</u></b>	<b><u>103,812,748</u></b>	<b><u>117,715,282</u></b>	<b><u>107,642,286</u></b>	-
<b><u>Support Services</u></b>						
Support & Development	2,232,283	2,336,443	2,336,443	2,649,338	2,422,632	-
Special Population Support	560,500	586,653	586,653	665,217	608,294	-
Alternative Programs Support	368,745	385,951	385,951	437,637	400,188	-
Technology Support	2,322,945	2,431,335	2,431,335	2,756,938	2,521,024	-
Operational Support	29,258,828	30,624,061	30,624,061	34,725,215	31,753,749	-
Financial & HR	5,949,698	6,227,314	6,227,314	7,061,272	6,457,033	-
Accountability	948,429	992,683	992,683	1,125,622	1,029,302	-
System-Wide Pupil Support	1,327,072	1,388,994	1,388,994	1,575,007	1,440,232	-
Policy, Leadership & PR	3,450,020	3,611,000	3,611,000	4,094,583	3,744,206	-
<b>Total Support Services</b>	<b><u>46,418,520</u></b>	<b><u>48,584,434</u></b>	<b><u>48,584,434</u></b>	<b><u>55,090,829</u></b>	<b><u>50,376,660</u></b>	-
<b><u>Ancillary Services</u></b>						
Community Services	60,726	63,560	63,560	72,072	65,905	-
Nutrition Services	12,862	13,462	13,462	15,265	13,959	-
<b>Total Ancillary Services</b>	<b><u>73,588</u></b>	<b><u>77,022</u></b>	<b><u>77,022</u></b>	<b><u>87,337</u></b>	<b><u>79,864</u></b>	-
<b><u>Non-Programmed Charges</u></b>						
Charter Schools	9,479,984	9,922,325	9,922,325	11,251,116	10,288,349	-
<b>Total Non-Programmed Charges</b>	<b><u>9,479,984</u></b>	<b><u>9,922,325</u></b>	<b><u>9,922,325</u></b>	<b><u>11,251,116</u></b>	<b><u>10,288,349</u></b>	-
<b>Total Current Expense</b>	<b><u>157,082,524</u></b>	<b><u>163,396,529</u></b>	<b><u>162,396,529</u></b>	<b><u>184,144,564</u></b>	<b><u>168,387,159</u></b>	-
<b><u>Capital Outlay</u></b>						
Regular	857,208	857,208	857,208	857,208	857,208	-
Special Population	135,000	135,000	135,000	135,000	135,000	-
Operational Support	2,970,748	2,970,748	2,970,748	2,970,748	2,970,748	-
Accountability	1,500	1,500	1,500	1,500	1,500	-
System Wide	2,000	2,000	2,000	2,000	2,000	-
Tfr to Education Facilities CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	-
Tfr to County Facilities CPO	-	-	-	-	1,706,805	-
<b>Total Capital Outlay</b>	<b><u>5,701,456</u></b>	<b><u>5,701,456</u></b>	<b><u>5,701,456</u></b>	<b><u>5,701,456</u></b>	<b><u>7,408,261</u></b>	-
<b>Total</b>	<b><u>162,783,980</u></b>	<b><u>169,097,985</u></b>	<b><u>168,097,985</u></b>	<b><u>189,846,020</u></b>	<b><u>175,795,420</u></b>	-

# 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.

**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.

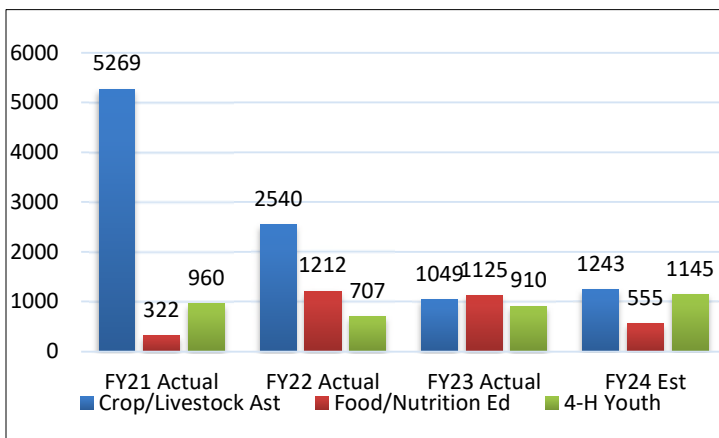
Community and Rural Development - teaches leadership and community development to build community through community gardens, service on local boards and presenting at community events in an effort to increase access to healthy, local food.

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

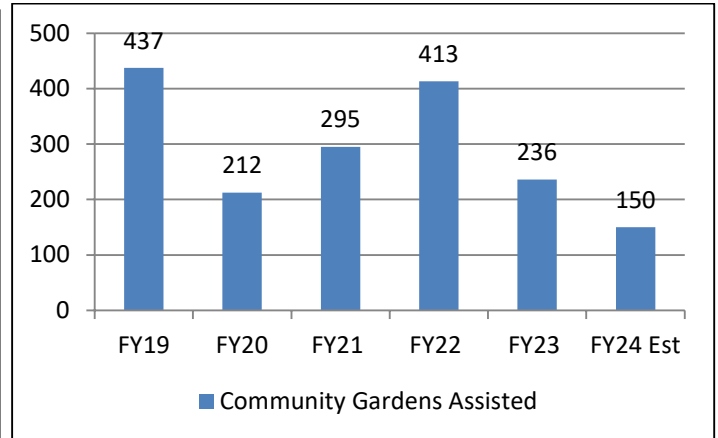
**Current Initiatives:**

- Provide technical and educational assistance to community, home, and commercial gardeners.
- Provide research-based educational information for farmers, inclusive of training and support to increase

**Performance Measures:**



**Program Participants**



**Horticulture Calls Assisted**

**Budget Highlights:** The FY25 Recommended Budget for Cooperative Extension is a net county dollar increase of \$14,682, or 1.7%. This increase is driven by increases in Salaries and Benefits for County and State employees. The FY25 Recommended Budget for Soil & Water and Forestry is a net county increase of \$13,951, or 7.6%.

- profitability, higher yields and better-quality products.
- Develop community leadership and capacity through asset-based community development 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.
- Provide Family and Consumer Sciences, research-based education, and assistance to families to improving their quality of life, financial stability, elder care, childcare and home management.
- Provide educational programs for youth and adults about foods and nutrition, wellness, exercise and health and mindfulness.
- Create positive change by increasing youth-adult action and activity in natural resources and environmental sustainability.
- Provide a livestock program designed as a unique opportunity to utilize animals and educational projects to enhance producer knowledge.

# N.C. COOPERATIVE EXTENSION

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
NC Cooperative Extension	765,654	940,644	731,144	955,633	955,633	-
Soil & Water	184,010	309,632	284,790	1,244,215	1,244,215	-
<b>TOTAL</b>	<b><u>949,664</u></b>	<b><u>1,250,276</u></b>	<b><u>1,015,934</u></b>	<b><u>2,199,848</u></b>	<b><u>2,199,848</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### Personal Services

Salaries & Wages	154,174	188,928	163,091	202,500	202,500	-
Employee Benefits	118,164	126,293	101,747	128,473	128,473	-
<b>Total Personal Services</b>	<b>272,338</b>	<b>315,221</b>	<b>264,838</b>	<b>330,973</b>	<b>330,973</b>	<b>-</b>

### Operating Expenditures

Professional Fees	-	-	-	-	-	-
Maintenance Service	1,947	4,350	3,470	4,360	4,360	-
Rent	754	1,320	870	1,870	1,870	-
Utility Services	26,544	38,457	32,840	34,325	34,325	-
Other Purchased Services	475,450	654,777	523,777	1,584,033	1,584,033	-
<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>						
Training & Conference	9,698	23,953	16,692	28,480	28,480	-
General Supplies	31,406	46,603	43,044	48,418	48,418	-
<i>Office &amp; general supplies, small equipment</i>						
Operating Supplies	27,510	49,389	45,159	44,520	44,520	-
Other Operating Costs	4,651	11,454	7,444	12,414	12,414	-
<i>Memberships, administration costs, insurance claims</i>						
<b>Total Operating Exps.</b>	<b>577,960</b>	<b>830,303</b>	<b>673,296</b>	<b>1,758,420</b>	<b>1,758,420</b>	<b>-</b>

### Capital

Capital	29,950	-	-	-	-	-
Payments T/O Agencies	69,416	104,752	77,800	110,455	110,455	-

<b>TOTAL EXPENDITURES</b>	<b><u>949,664</u></b>	<b><u>1,250,276</u></b>	<b><u>1,015,934</u></b>	<b><u>2,199,848</u></b>	<b><u>2,199,848</u></b>	<b><u>-</u></b>
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## REVENUES

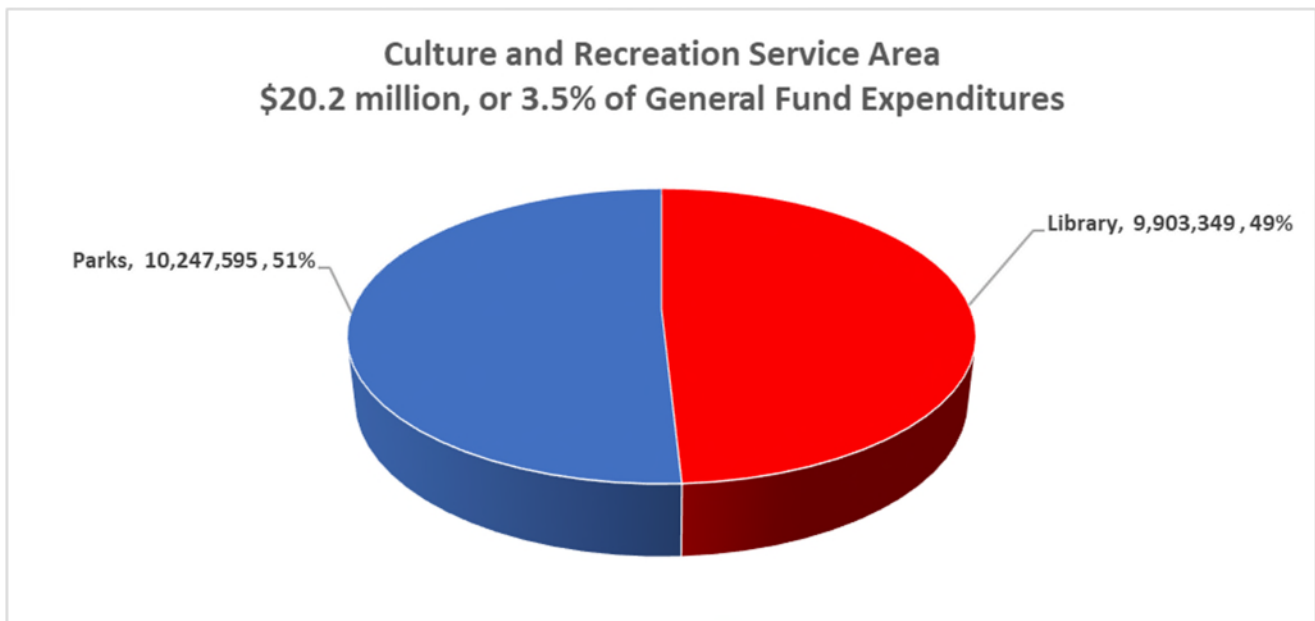
REVENUES	<b><u>123,818</u></b>	<b><u>218,323</u></b>	<b><u>206,856</u></b>	<b><u>1,120,262</u></b>	<b><u>1,120,262</u></b>	<b><u>-</u></b>
POSITIONS (FT/PT)	17/2	17/3	17/3	18/2	18/2	-





# 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, services, 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:**

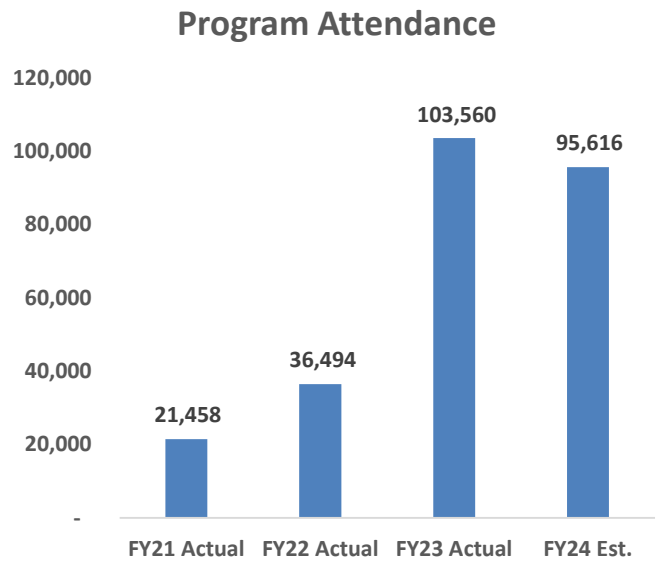
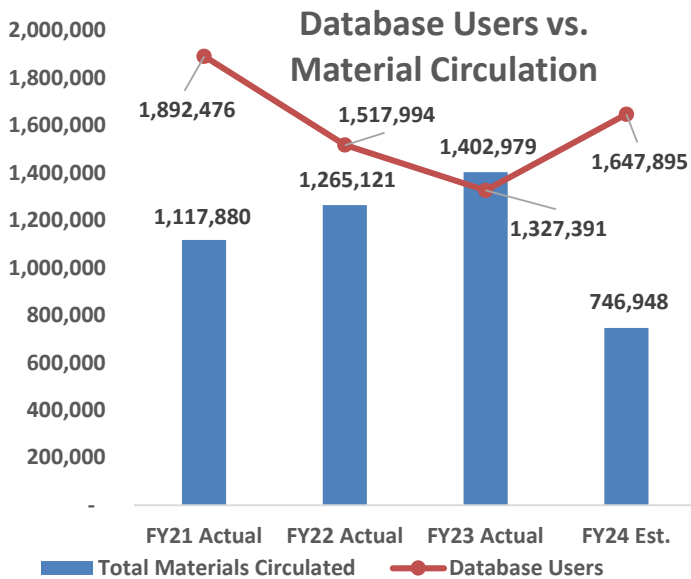
*Central Library* - provides research, genealogy, leisure reading, audio/visual, children's materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

*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 FY25 Recommended Budget reflects an increase in expenditures of \$131,168 or 1.3% over CYO, and a decrease in revenues of \$105,895 or 20.4% resulting in an overall increase in net County dollars of \$237,063 or 2.6%. Personal Services accounts for over 100% of the total increase of expenditures due to annual salary increases and other increases in employee benefits, while the total Operating Budget is decreasing by 2.4% from the removal of most of the Capital Outlay budget. There is an Alternate Service Level request for \$38,932 for a Part-Time Security Guard.

**PROGRAM SUMMARY**

	FY 22-23		FY 23-24		FY 24-25	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,888,122	2,611,105	2,132,741	2,637,525	2,578,583	-
Headquarter	728,248	826,369	658,491	750,021	748,521	-
Extension	393,194	364,304	405,935	465,462	465,462	-
Branches	5,154,607	5,970,403	5,704,393	6,110,783	6,110,783	-
<b>TOTAL</b>	<b>8,164,171</b>	<b>9,772,181</b>	<b>8,901,560</b>	<b>9,963,791</b>	<b>9,903,349</b>	<b>-</b>

# FORSYTH COUNTY PUBLIC LIBRARIES

	FY 22-23 Actual	Original	FY 23-24 Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	4,361,683	5,167,059	4,575,304	5,342,728	5,320,591	-
Other Employee Benefits	7,500	-	-	-	-	-
Employee Benefits	1,952,821	2,275,219	2,126,812	2,345,434	2,328,629	-
<b>Total Personal Services</b>	<b>6,322,004</b>	<b>7,442,278</b>	<b>6,702,116</b>	<b>7,688,162</b>	<b>7,649,220</b>	-
<i>Operating Expenditures</i>						
Maintenance Service	38,440	71,395	71,395	71,395	71,395	-
			<i>Exterminating &amp; solid waste svcs., equipment repair</i>			
Rent	5,316	6,105	6,761	6,205	6,205	-
			<i>Rent for Kernersville Branch and other misc. rentals</i>			
Utility Services	362,116	418,518	418,542	418,518	418,518	-
					<i>Water &amp; sewer</i>	
Other Purchased Services	446,216	547,610	538,173	557,710	552,710	-
			<i>Software license, printing, book processing, insurance premiums, on-line services &amp; telephone services</i>			
Travel	14,846	31,060	31,310	34,217	32,717	-
General Supplies	71,471	80,330	80,030	85,530	85,530	-
			<i>Office supplies, small equipment, repair supplies &amp; subscriptions</i>			
Operating Supplies	875,566	1,029,005	1,024,723	1,074,330	1,059,330	-
			<i>Books, periodicals, A/V supplies, software and operating supplies</i>			
Other Operating Costs	28,196	20,660	21,010	20,660	20,660	-
					<i>Insurance memberships</i>	
<b>Total Operating Exps.</b>	<b>1,842,167</b>	<b>2,204,683</b>	<b>2,191,944</b>	<b>2,268,565</b>	<b>2,247,065</b>	-
<b>Capital Outlay</b>	-	125,220	7,500	7,064	7,064	-
<b>Total Expenditures</b>	<b>8,164,171</b>	<b>9,772,181</b>	<b>8,901,560</b>	<b>9,963,791</b>	<b>9,903,349</b>	-
<b>REVENUES</b>						
	<b>599,930</b>	<b>520,387</b>	<b>421,492</b>	<b>414,492</b>	<b>414,492</b>	-
POSITIONS (FT/PT)	94/46	94/46	94/46	94/47	94/46	

# 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.

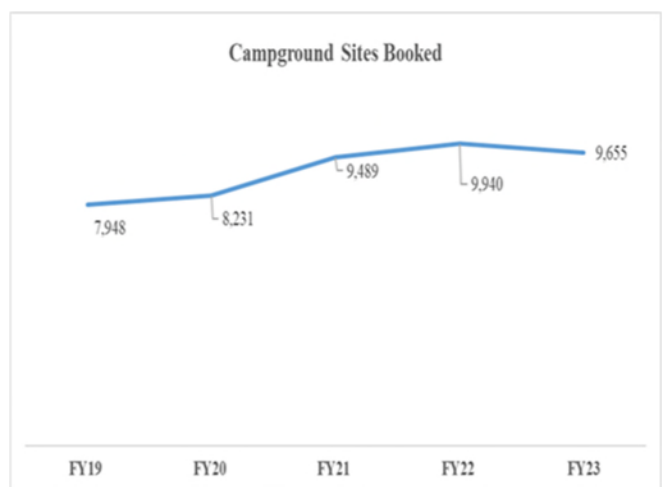
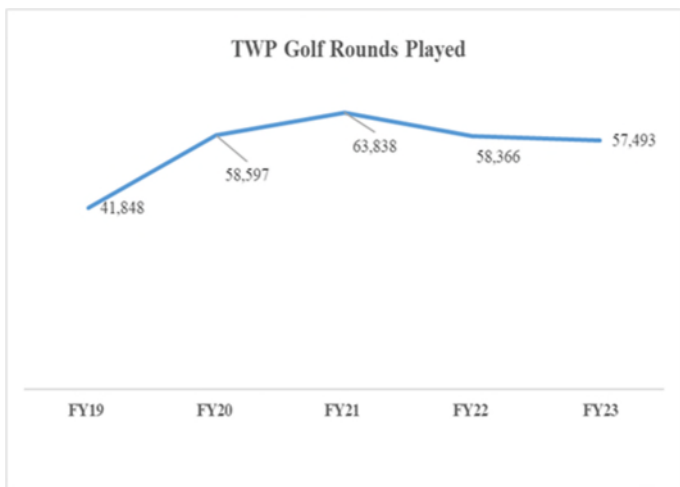
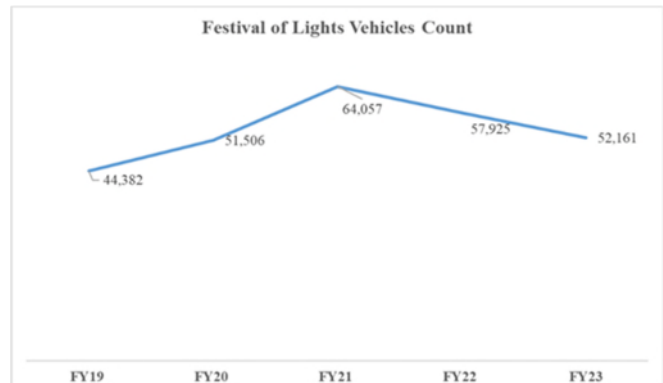
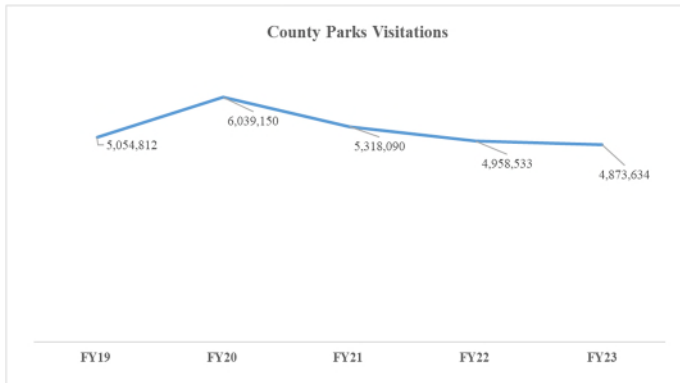
*Park Maintenance* - provides maintenance at parks and their associated facilities.

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

**Current Initiatives:**

- Continue renovations of park facilities using 2/3rds bonds funding.
- Complete park projects designated with 2016 bond referendum funds.
- Complete Belews Lake site development.
- Meet/exceed Tanglewood \$1.5 million net subsidy.
- Achieve a high level of customer satisfaction.
- Maintain/improve visitation levels at County parks.
- Implement new facilities reservation system.
- Maintain/improve facility and shelter use rates at County parks.
- Maintain quality recreational and leisure activities.

**Performance Measures:**



# PARKS

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**Budget Highlights:** The FY25 Recommended Budget consists of \$10,247,595 in expenditures and \$6,280,220 in revenue, resulting in a net County dollar impact of \$3,967,375. Compared with the Current Year Original (CYO) budget, the FY25 Recommended Budget reflects an increase of \$310,483 or 3.12% in expenditures and \$494,552, or 8.55% in revenue, decreasing the net County dollar impact by \$184,069 or 4.43%.

The primary budget driver is Operating Expenses which increased \$172,052 or 5.13% over the CYO Budget.

The main offsets to the increases are Tanglewood Park revenues – driven by adjustments in Golf Course fees for FY25. Other offsets include Other Operating Costs due to the transfer of claims to Non-Departmental, and Guilford County's contribution to the net operating agreement at Triad Park.

## PROGRAM SUMMARY

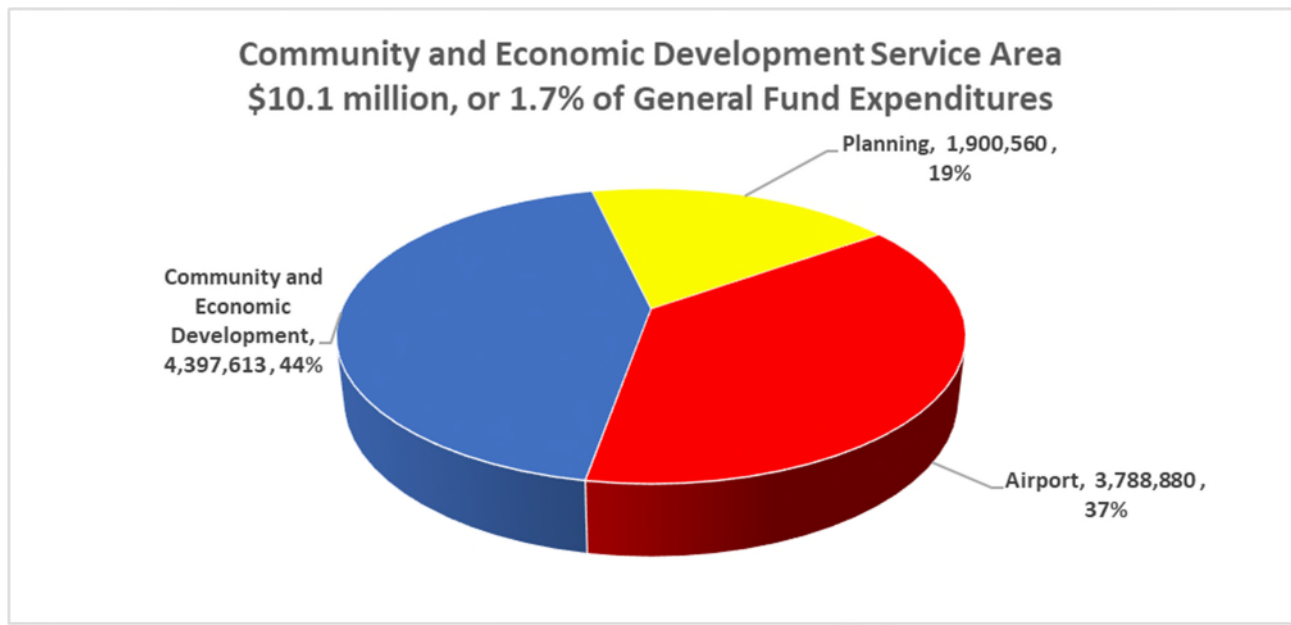
	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
Administration	705,937	635,552	547,758	683,837	683,837	-
Park Maintenance	492,689	598,969	525,258	685,603	629,813	-
Tanglewood Park	5,631,854	6,433,010	5,943,847	6,862,102	6,727,102	-
Triad Park	878,323	1,420,445	1,156,816	1,426,454	1,412,954	-
Community Parks	585,444	849,136	616,572	856,584	793,889	-
<b>TOTAL</b>	<b><u>8,294,247</u></b>	<b><u>9,937,112</u></b>	<b><u>8,790,251</u></b>	<b><u>10,514,580</u></b>	<b><u>10,247,595</u></b>	

# PARKS

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	3,788,187	4,278,642	3,829,021	4,624,621	4,624,621	-
Other Employee Benefits	8,701	450	1,167	450	450	-
Employee Benefits	1,536,069	2,067,043	1,560,885	1,832,495	1,832,495	-
<b>Total Personal Services</b>	<b>5,332,957</b>	<b>6,346,135</b>	<b>5,391,073</b>	<b>6,457,566</b>	<b>6,457,566</b>	-
<b>Operating Expenditures</b>						
Professional Fees	213,901	299,720	216,620	330,310	293,020	-
Maintenance Service	263,418	325,922	411,700	358,659	341,659	-
Rent	199,387	215,240	209,230	288,230	287,480	-
Utility Services	473,851	602,975	502,190	596,740	541,295	-
Other Purchased Services	664,381	812,600	829,213	903,295	899,045	-
Training & Conference	8,900	13,275	13,050	14,875	14,875	-
General Supplies	343,633	432,815	473,325	456,425	450,175	-
Oil & Gasoline	23,984	32,000	28,000	23,500	23,500	-
Operating Supplies	398,297	480,600	492,700	503,100	498,100	-
Inventory Purchases	132,139	128,400	135,500	168,900	168,900	-
Other Operating Costs	162,693	10,950	7,650	8,500	8,500	-
<b>Total Operating Exps.</b>	<b>2,884,584</b>	<b>3,354,497</b>	<b>3,319,178</b>	<b>3,652,534</b>	<b>3,526,549</b>	-
<b>Capital Outlay</b>	<b>76,706</b>	<b>85,000</b>	<b>80,000</b>	<b>253,000</b>	<b>112,000</b>	-
<b>Transfer t/o funds</b>	-	<b>151,480</b>	-	<b>151,480</b>	<b>151,480</b>	-
<b>TOTAL EXPENDITURES</b>	<b>8,294,247</b>	<b>9,937,112</b>	<b>8,790,251</b>	<b>10,514,580</b>	<b>10,247,595</b>	-
<b>REVENUES</b>						
	<b>5,282,022</b>	<b>5,785,668</b>	<b>5,737,360</b>	<b>6,280,220</b>	<b>6,280,220</b>	-
POSITIONS (FT/PT)	66/119	66/121	66/126	66/126	66/126	

## 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.



# 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:**

- Capitalize upon the existing and future assets at Smith Reynolds Airport.
- Transform Smith Reynolds Airport into a catalyst for community and economic development.
- Continue integrating the airport staff into the established County culture by stressing the WeCare Principles and County government activities.

**Program Descriptions:**

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

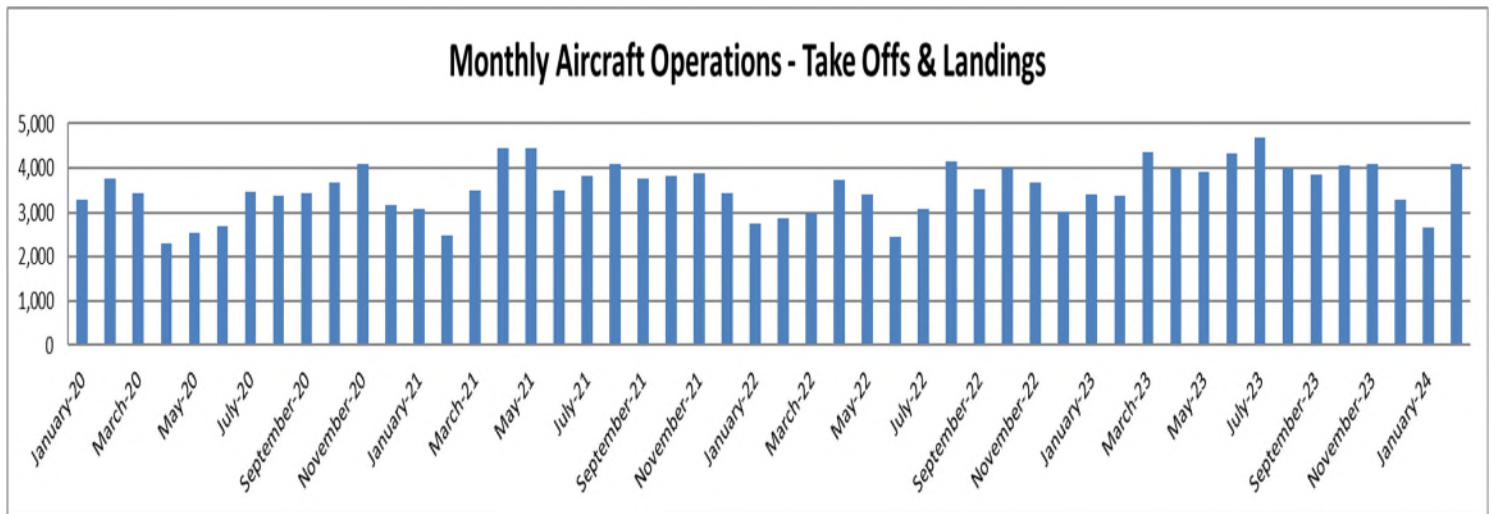
*Facilities* – maintains and repairs airport buildings to ensure a safe and pleasant environment for tenants, the public, and staff.

**Performance Measures:**

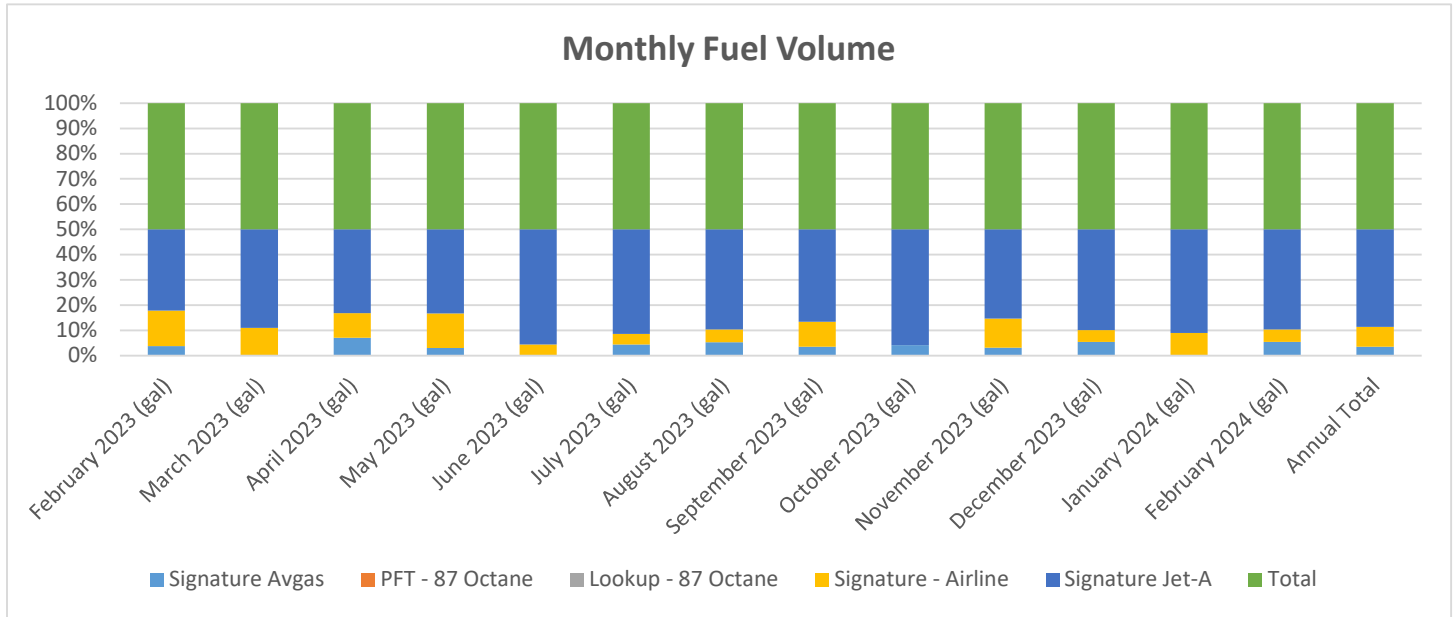
*Airfield Maintenance* – provides safe aircraft movement surfaces, roads, walkways, and other exterior airport infrastructure through efficient and effective inspections, repairs, and maintenance management procedures. Duties include ground maintenance, snow, and wildlife removal.

**Current Initiatives:**

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



# AIRPORT



## Budget Highlights:

The FY25 Airport Budget consists of \$3,788,880 in revenue and \$3,577,188 in expenditures, resulting in \$211,692 in Net Operating Income (NOI), which is budgeted in Reserves to balance the budget at \$3,788,880. This reflects a \$360,577 decrease in Net Operating Income over the FY24 Budget and is driven by a \$114,885 decrease in revenue, offset by a \$245,692 increase in expenditures.

Expenditures consist of \$2,368,909 in operational costs and \$1,208,279 in debt service obligation. This reflects an increase of \$312,692, or 9.58% over FY24 budgeted expenditures, driven primarily by an increase in Personal Services and Purchased Services.

Revenue reflects a decrease of \$114,885 or 2.94% from the FY24 Budget.

## PROGRAM SUMMARY

	FY 22-23 Actual	FY 23-24 Original	FY 23-24 Estimate	Request	FY 24-25 Recommend	Adopted
Airport Administration	1,438,577	1,647,416	1,753,754	1,531,838	1,531,838	-
Airport Maintenance	600	-	-	-	-	-
Airport Facilities	2,424,438	2,256,349	2,243,983	2,257,042	2,257,042	-
<b>Total</b>	<b>3,863,615</b>	<b>3,903,765</b>	<b>3,997,737</b>	<b>3,788,880</b>	<b>3,788,880</b>	<b>-</b>

# AIRPORT

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	662,054	684,737	660,789	713,926	713,926	-
Other Employee Benefits	3,563	2,500	2,340	940	940	-
Employee Benefits	245,899	244,655	239,156	288,868	288,868	-
<b>Total Personal Services</b>	<b>911,516</b>	<b>931,892</b>	<b>902,285</b>	<b>1,003,734</b>	<b>1,003,734</b>	-
<b>Operating Expenditures</b>						
Professional Fees	1,177	100	3,238	20,150	20,150	-
	<i>Surveying, property assessments, appraisal of impr, realtor commissions, stormwater plans</i>					
Maintenance Service	164,689	233,630	256,830	387,917	387,917	-
	<i>Waste disposal, custodial, HVAC maint., sprinkler repair, tree removal, elevator maint., drain cleaning</i>					
Rent	2,038	9,130	13,130	9,130	9,130	-
	<i>Projects at Airfield and Maintenance shops: lighting, excavator, equipment to cut slopes, water cooler</i>					
Utility Services	641,279	619,916	650,417	656,168	656,168	-
	<i>Water/sewer utility service charges to metered accounts at Airport properties; natural gas</i>					
Construction Services	-	-	-	-	-	-
	<i>Costs budgeted for fence repair and demolition costs.</i>					
Other Purchased Services	100,502	119,761	123,042	129,020	129,020	-
	<i>Insurance premiums, alarm monitoring, maintenance software, Quick Books, telephones/telecom</i>					
Training & Conference	17,947	11,600	11,900	14,090	14,090	-
	<i>Training &amp; travel for professional development and maintenance of continuing education</i>					
General Supplies	46,033	60,150	63,225	73,150	73,150	-
	<i>Building repair supplies &amp; tools, maintenance shop supplies, uniforms, office supplies, ID badges, cleaners</i>					
Oil & Gasoline	11,047	12,360	15,000	15,000	15,000	-
	<i>Electric and natural gas service to Airport properties, and gasoline and diesel service for equipment</i>					
Operating Supplies	38,708	40,720	45,801	56,800	56,800	-
	<i>Ballasts &amp; bulbs, snow melt, equipment tires for mowers &amp; tractors, airfield lighting, whistles, bird bangers</i>					
Other Operating Costs	3,918	3,825	3,825	3,750	3,750	-
	<i>Permit fees, audiometric services, memberships &amp; dues in professional organizations</i>					
<b>Total Operating Exps.</b>	<b>1,027,338</b>	<b>1,111,192</b>	<b>1,186,408</b>	<b>1,365,175</b>	<b>1,365,175</b>	-
<b>Contingency &amp; Reserves</b>	-	<b>572,269</b>	-	<b>211,692</b>	<b>211,692</b>	-
	<i>Surplus revenue budgeted for future capital aviation projects</i>					
<b>Capital Outlay</b>	<b>5,400</b>	<b>67,000</b>	<b>66,950</b>	-	-	-
	<i>Lifecycle vehicle and equipment replacement, improvements, land acquisition</i>					
<b>Debt Service</b>	<b>824,000</b>	<b>1,221,412</b>	-	<b>1,208,279</b>	<b>1,208,279</b>	-
	<i>Transfers into Capital Reserve Fund for debt service on Limited Obligation Bonds</i>					
<b>TOTAL EXPENDITURES</b>	<b>2,768,254</b>	<b>3,903,765</b>	<b>2,155,643</b>	<b>3,788,880</b>	<b>3,788,880</b>	-
<b>REVENUES</b>	<b>3,863,615</b>	<b>3,270,609</b>	<b>3,997,737</b>	<b>3,788,880</b>	<b>3,788,880</b>	-
POSITIONS (FT/PT)	10/0	10/0	10/0	10/0	10/0	



# 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.

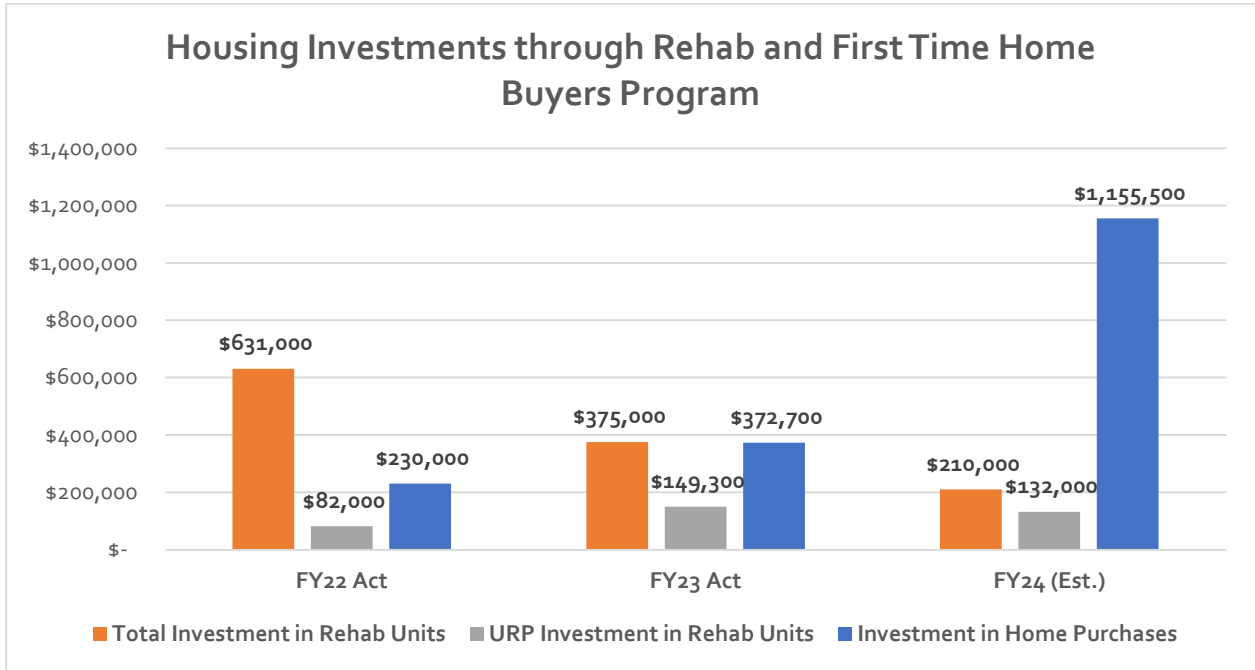
## Current Initiatives:

- 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 Recommended Budget for FY25 is \$4,397,613 in expenditures and \$1,344,587 in revenues, reflecting a net County cost of \$3,053,026. This budget reflects a net decrease of \$56,095, or 1.80% below the FY24 Adopted budget.

The Recommended Budget reflects an expenditure decrease of \$848,508 or 16.17% below the FY24 Adopted budget. The driver of the decrease on the expenditure side is Other Agency – Economic Incentives, reflecting a decrease of \$1,089,084 below CYO making up over 100% of the total expenditure decrease. Another Driver is Other Contractual Services due to a small business IDA match for the Winston Salem Foundation.

The primary of the 37.1% revenue decrease is the NC Department of Commerce funds, which is decreasing by \$1,050,000 due to the Ardagh Metal Beverage contract decreasing by about 66% of the CYO budgeted amount, as well as the removal of the Cathtek and Frank L. Blum contracts.

There is an Alternate Service Level request for \$77,745 for a Greater Winston Salem, Inc. Economic Development Analyst.

**PROGRAM SUMMARY**

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	561,900	607,021	639,052	1,001,387	1,001,387	-
Emergency Rehab.	15,000	15,075	15,075	15,150	15,150	-
Property Abatement	6,669	53,650	26,380	51,050	51,050	-
Economic Development	2,630,473	4,570,375	2,862,818	3,407,771	3,330,026	-
<b>TOTAL</b>	<b><u>3,214,042</u></b>	<b><u>5,246,121</u></b>	<b><u>3,543,325</u></b>	<b><u>4,475,358</u></b>	<b><u>4,397,613</u></b>	<b><u>-</u></b>

# COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salaries & Wages	463,993	493,338	478,209	515,913	515,913	-
Other Employee Benefits	250	-	22,271	-	-	-
Employee Benefits	201,168	200,807	224,066	231,748	231,748	-
<b>Total Personal Services</b>	<b>665,411</b>	<b>694,145</b>	<b>724,546</b>	<b>747,661</b>	<b>747,661</b>	-
<b>Operating Expenditures</b>						
Professional & Technical Services	3,300	5,000	500	5,000	5,000	-
						<i>Legal fees for outside counsel to perform title searches related to code enforcement actions</i>
Purchased Services	80,907	280,475	266,320	245,775	245,775	-
						<i>Data, housing software, insurance, advertising public hearings, AmeriCorps Vista, ESR IDA</i>
Training & Conference	8,808	8,700	8,700	10,000	10,000	-
						<i>Professional development and training, conferences, and certification</i>
Materials and Supplies	7,270	3,150	6,621	2,950	2,950	-
						<i>Office supplies, small equipment</i>
Other Operating Costs	15,981	57,765	37,765	58,100	58,100	-
						<i>Emergency housing rehab, housing demo, loan application processing fees, memberships/dues</i>
Other Contracts, Grants	2,380,175	4,144,696	2,403,142	3,345,872	3,268,127	-
						<i>Economic development incentive and service agreements</i>
Transfer to Housing GPO	52,190	52,190	52,190	60,000	60,000	-
						<i>Transfer of matching funds to GPO</i>
<b>Total Operating Exps.</b>	<b>2,548,631</b>	<b>4,551,976</b>	<b>2,775,238</b>	<b>3,727,697</b>	<b>3,649,952</b>	-
<b>Capital Outlay</b>	-	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>3,214,042</u></b>	<b><u>5,246,121</u></b>	<b><u>3,499,784</u></b>	<b><u>4,475,358</u></b>	<b><u>4,397,613</u></b>	-
<b>REVENUES</b>	<b><u>53,531</u></b>	<b><u>2,137,000</u></b>	<b><u>940,000</u></b>	<b><u>1,344,587</u></b>	<b><u>1,344,587</u></b>	-
<b>POSITIONS (FT/PT)</b>	9/1	8/1	10/1	10/1	10/1	

# COMMUNITY AND ECONOMIC DEVELOPMENT

## ECONOMIC DEVELOPMENT PROGRAM SUMMARY

	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
Economic Development	2,630,473	4,570,375	2,862,818	3,407,771	3,330,026	-
<b>TOTAL</b>	<b>2,630,473</b>	<b>4,570,375</b>	<b>2,862,818</b>	<b>3,407,771</b>	<b>3,330,026</b>	-
	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Grantee Agencies:</b>						
Downtown W-S Partnership	20,000	20,000	20,000	-	-	-
KVL Chamber of Commerce	5,172	5,172	5,172	-	-	-
Greater Winston-Salem, Inc.	235,000	235,000	235,000	312,745	235,000	-
Film Commission	30,000	35,000	35,000	-	-	-
Center for Creative Economy	25,000	25,000	25,000	-	-	-
<b>Subtotal Grantee Agencies</b>	<b>315,172</b>	<b>320,172</b>	<b>320,172</b>	<b>312,745</b>	<b>235,000</b>	-
<b>Incentives</b>						
Wake Forest Univ. Hlth Sci.	354,654	355,000	354,651	354,651	354,651	-
					<i>Payment 6 of 13 on Building 90s South.</i>	
Caterpillar, Inc/Progress Rail	314,894	735,000	616,435	710,578	710,578	-
					<i>FY25 Agreement status: 12 of 15.</i>	
Wexford WFU	206,941	225,000	204,850	225,000	225,000	-
					<i>FY25 Agreement status: 12 of 21.</i>	
Corning	153,948	76,974	76,974	-	-	-
Grass America	-	50,000	47,206	66,666	66,666	-
					<i>FY25 Agreement status: 2 of 5.</i>	
The Clearing House	23,045	35,000	31,578	42,049	42,049	-
					<i>FY25 Agreement status: 3 of 5.</i>	
Bunzl Distribution	35,522	36,750	36,004	36,076	36,076	-
					<i>FY25 Agreement status: 5 of 5.</i>	
Johnson Controls	-	160,000	95,050	81,088	81,088	-
					<i>FY25 Agreement status: 5 of 5.</i>	
Whitaker Park	176,000	-	-	-	-	-
Ardagh Metal Beverage USA, Inc.	-	253,800	253,763	372,332	372,332	-
					<i>FY21 Agreement Status: 1 Year Pass-Through Building Re-Use Grant</i>	
Ardagh Metal Beverage - NC Commerce	500,000	750,000	250,000	250,000	250,000	-
Nelipak - NC Commerce	-	72,000	-	72,000	72,000	-
Ziehl Abegg - NC Commerce	-	400,000	-	400,000	400,000	-
Cathtek - NC Commerce	300,000	300,000	-	-	-	-
Frank L. Blum - NC Commerce	-	250,000	160,000	-	-	-
Tex-Tech Engineered Composites - NC Co	-	125,000	-	125,000	125,000	-
<b>Subtotal Incentives</b>	<b>2,065,004</b>	<b>3,824,524</b>	<b>2,126,511</b>	<b>2,735,440</b>	<b>2,735,440</b>	-
<b>ADMINISTRATIVE COSTS</b>						
Personal Services	250,299	261,779	252,235	277,786	277,786	-
Operating Expenses	-	163,900	163,900	81,800	81,800	-
<b>Subtotal Administrative Costs</b>	<b>250,299</b>	<b>425,679</b>	<b>416,135</b>	<b>359,586</b>	<b>359,586</b>	-
<b>Total Expenditures</b>	<b>2,630,473</b>	<b>4,570,375</b>	<b>2,862,818</b>	<b>3,407,771</b>	<b>3,330,026</b>	-
<b>REVENUES</b>	<b>2,531</b>	<b>2,057,000</b>	<b>880,000</b>	<b>927,000</b>	<b>927,000</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.

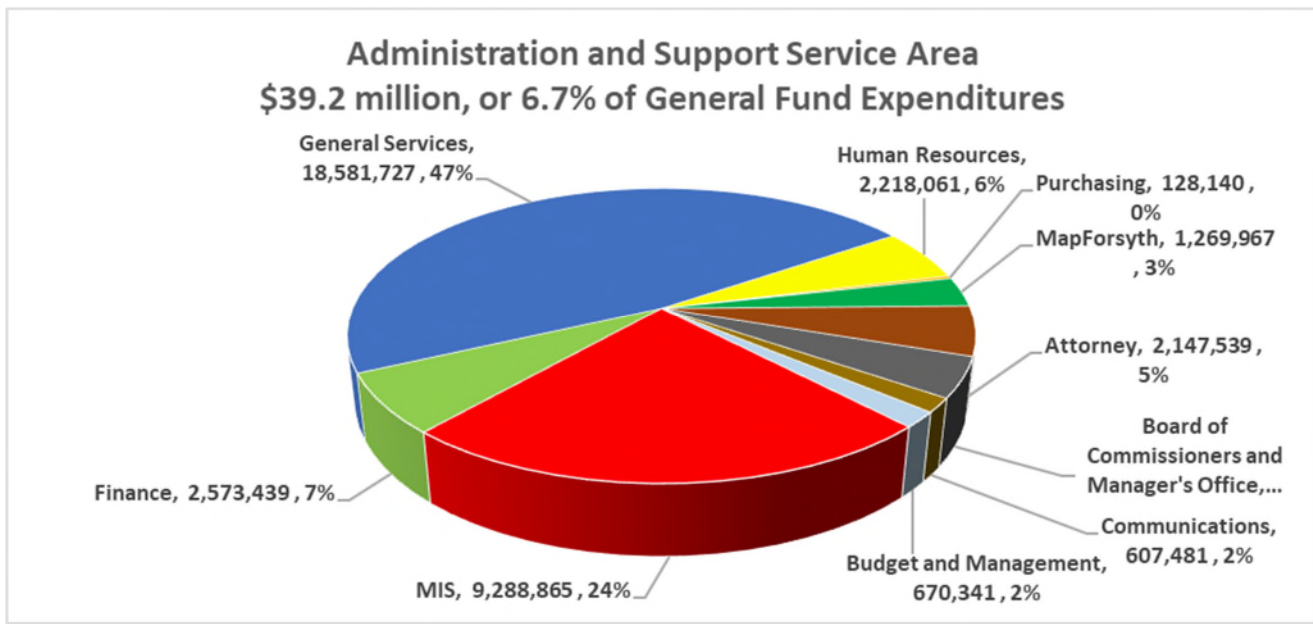
*Mapping and Graphics* - Produces a wide variety of map, data, graphic and information services to enable and support planning decisions and recommendations. Provides technical support to the Census on behalf of the City and County. Provides map, graphic and production support for planning efforts and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

**PROGRAM SUMMARY**

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	1,012,009	1,401,790	1,401,790	1,522,820	1,522,820	-
Transportation Planning	235,916	326,780	326,780	377,740	377,740	-
<b>County Share</b>	<b><u>1,247,925</u></b>	<b><u>1,728,570</u></b>	<b><u>1,728,570</u></b>	<b><u>1,900,560</u></b>	<b><u>1,900,560</u></b>	<b><u>-</u></b>

# 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 that the organization requires to fulfill its missions, goals, and objectives.

**Goals:**

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

**Program Descriptions:**

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

**Current Initiatives:**

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

**Performance Measures:**

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

**Budget Highlights:** The FY25 Recommended Budget reflects a \$26,554 or 4.1% increase over Current Year Original largely due to increases in Personal Services due to annualized salary and benefit increases. There are decreases in Purchased Services and Materials & Supplies.

**PROGRAM SUMMARY:**

	FY 22-23		FY 23-24		FY 24-25	
	Actual	Recommend	Adopted	Request	Recommend	Adopted
Budget & Management	517,587	643,787	643,787	670,341	670,341	-
<b>TOTAL</b>	<b><u>517,587</u></b>	<b><u>643,787</u></b>	<b><u>643,787</u></b>	<b><u>670,341</u></b>	<b><u>670,341</u></b>	<b><u>-</u></b>

# BUDGET & MANAGEMENT

	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries & Wages	348,522	407,765	407,765	456,232	456,232	-
Other Employee Benefits	500	-	-		-	-
Employee Benefits	141,297	183,642	183,642	187,129	187,129	-
<b>Total Personal Services</b>	<b>490,319</b>	<b>591,407</b>	<b>591,407</b>	<b>643,361</b>	<b>643,361</b>	-
<i>Operating Expenditures</i>						
Professional & Tech Services	725	750	725	750	750	-
				<i>Fee to submit document to GFOA</i>		
Rent	148	400	150	400	400	-
Other Purchased Services	20,919	36,980	4,933	11,980	11,980	-
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	2,128	10,500	9,347	10,500	10,500	-
General Supplies	3,037	2,750	1,200	2,350	2,350	-
Other Operating Costs	311	1,000	350	1,000	1,000	-
				<i>Insurance claims, memberships &amp; dues</i>		
<b>Total Operating Exps.</b>	<b>27,268</b>	<b>52,380</b>	<b>16,705</b>	<b>26,980</b>	<b>26,980</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>517,587</u></b>	<b><u>643,787</u></b>	<b><u>608,112</u></b>	<b><u>670,341</u></b>	<b><u>670,341</u></b>	<b><u>-</u></b>
<b>POSITIONS (FT/PT)</b>	<b>6/0</b>	<b>7/0</b>	<b>6/0</b>	<b>6/0</b>	<b>6/0</b>	

# 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 cross-training and development of existing staff to provide broader position redundancy.

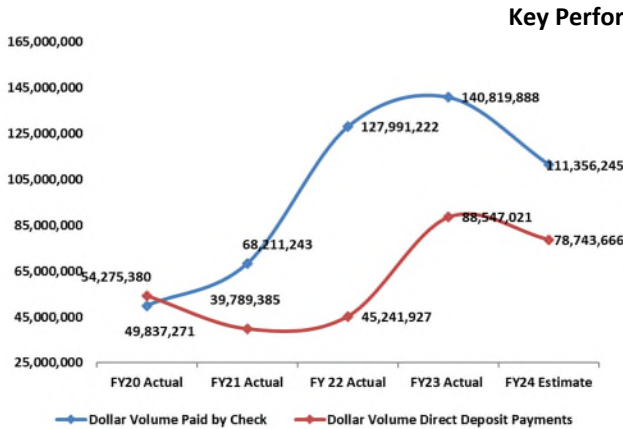
**Program Descriptions:**

*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

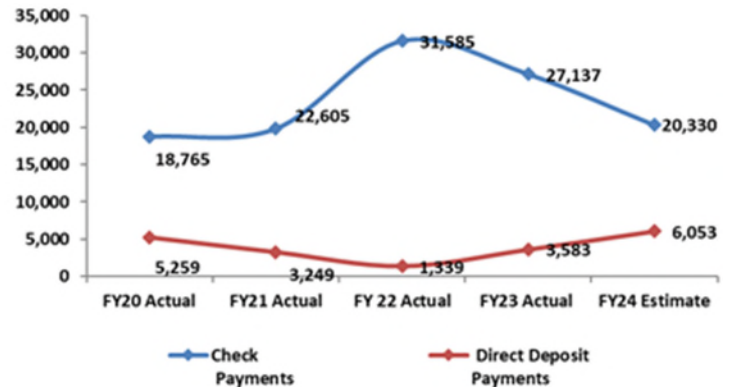
annual reports to the Manager and/or Board of County Commissioners and the public; financial advice to the Manager and/or Board of Commissioners and to County departments/agencies. Finance also provides County Management with appraisals and analyses.

**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.
- 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*



*Disbursements by Type*

**Budget Highlights:** The FY25 Recommended Budget reflects an overall increase in expenditure of \$66,219 or 2.6% and an increase in revenues of \$149,122 or 56.8%. Part of the increase in revenue is due to interest earnings that were appropriated in Fiscal Year 2024 from the Pandemic Response Special Revenue Fund to offset the cost of a grant compliance position.

# FINANCE

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend	
Finance	2,953,668	2,507,220	2,215,272	2,573,439	2,573,439	-
<b>TOTAL</b>	<b><u>2,953,668</u></b>	<b><u>2,507,220</u></b>	<b><u>2,215,272</u></b>	<b><u>2,573,439</u></b>	<b><u>2,573,439</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries & Wages	1,385,267	1,334,962	1,243,001	1,432,016	1,432,016	-
Other Employee Benefits	2,626	340	594	-	-	-
					<i>Cell phone stipends</i>	
Employee Benefits	530,652	517,068	495,810	563,068	563,068	-
<b>Total Personal Services</b>	<b><u>1,918,545</u></b>	<b><u>1,852,370</u></b>	<b><u>1,739,405</u></b>	<b><u>1,995,084</u></b>	<b><u>1,995,084</u></b>	<b><u>-</u></b>

### *Operating Expenditures*

Professional Fees	252,691	120,500	134,128	153,000	153,000	-
					<i>Includes bond issuance costs, actuarial study, arbitrage rebate/tax services</i>	
Maintenance Service	-	1,000	500	-	-	-
Rent	96	100	173	200	200	-
Other Purchased Services	126,784	433,250	292,237	348,250	348,250	-
					<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>	
Training & Conference	10,947	44,000	31,614	35,905	35,905	-
					<i>Certification training and other specialized training for staff</i>	
General Supplies	13,222	16,500	13,937	16,500	16,500	-
					<i>Office supplies, books &amp; subscriptions, small equipment</i>	
Operating Supplies	278	3,500	1,000	3,500	3,500	-
					<i>Audio-visual &amp; training supplies for risk management safety training</i>	
Other Operating Costs	3,970	6,000	2,278	6,000	6,000	-
					<i>Insurance claims, memberships &amp; dues</i>	
<b>Total Operating Exps.</b>	<b><u>407,988</u></b>	<b><u>624,850</u></b>	<b><u>475,867</u></b>	<b><u>563,355</u></b>	<b><u>563,355</u></b>	<b><u>-</u></b>

Capital Outlay	627,135	30,000	-	15,000	15,000	-
<b>TOTAL EXPENDITURES</b>	<b><u>2,953,668</u></b>	<b><u>2,507,220</u></b>	<b><u>2,215,272</u></b>	<b><u>2,573,439</u></b>	<b><u>2,573,439</u></b>	<b><u>-</u></b>

<b>REVENUES</b>	<b><u>346,274</u></b>	<b><u>262,500</u></b>	<b><u>211,435</u></b>	<b><u>411,622</u></b>	<b><u>411,622</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	20/0	20/0	21/0	21/0	21/0	-
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# GENERAL SERVICES

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

**Goals:**

- Provide outstanding service to departments 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.

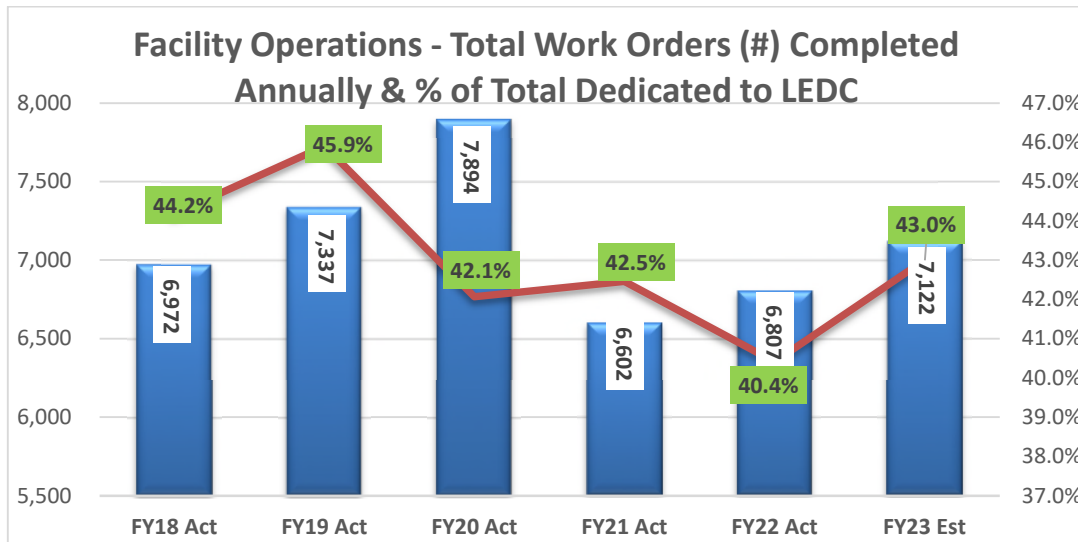
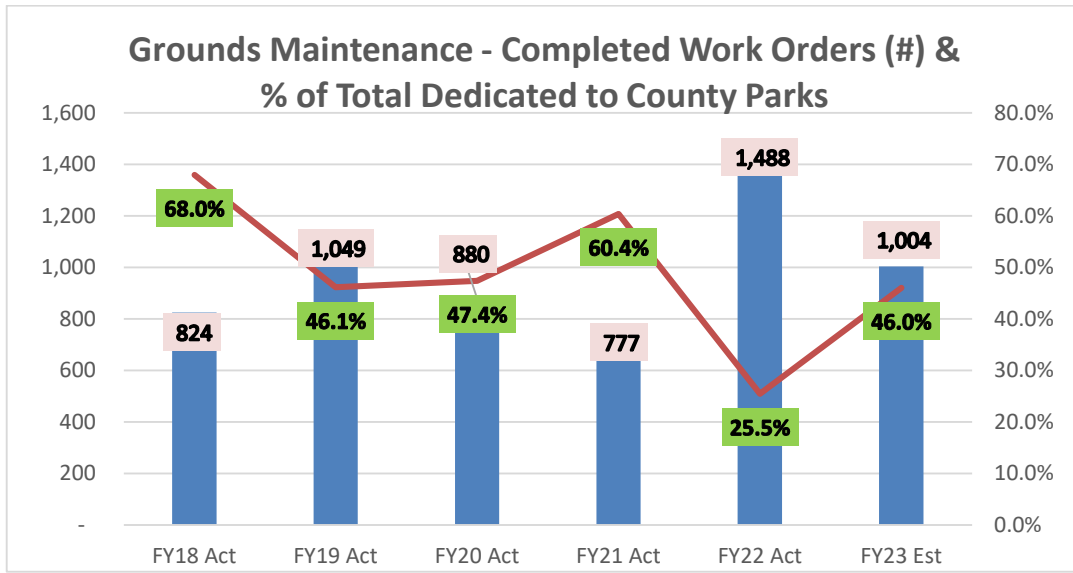
*Administration* - provides support to the divisions within the department as well as oversight of contracted security services for the County.

**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.
- Continued 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 General Services FY25 Recommended Budget is \$18,744,239, reflecting an increase of \$1,065,803, or 6.0% in expenditures over the Current Year Original (CYO) budget. FY25 revenues are \$1,323,692, reflecting an increase of \$165,292 or 14.3% from the CYO budget. The budget-to-budget impact on the County dollar is a net increase of \$900,511 or +5.5% over.

There are several drivers in the FY25 budget, with the primary being Personal Services with a \$466,036, or 5.9%, increase over CYO. The cost impact of new facilities, including the new Courthouse, the Amos Cottage and the 911 Center is another FY25 driver - specifically in Utility and Maintenance (Janitorial) Services - due to both an additional 65,000 sf<sup>2</sup> of usable floor space, as well as providing reduced-level services at the Hall of Justice building which will be mothballed once vacant. One offset to the new Courthouse impact is realized in the Rent accounts, due to offsite juror parking and lease revenues. Fleet management is driving an increase of \$123,978 over CYO for a new NAPA parts management contract.



# GENERAL SERVICES

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,226,395	2,628,509	2,300,518	2,717,641	2,717,641	-
Automotive Services	3,688,934	3,819,003	3,586,662	4,008,008	4,008,008	-
Central Services	2,525,915	3,164,078	3,035,224	3,337,430	3,337,430	-
Construction Management	356,571	435,786	450,674	462,202	462,202	-
Facilities Operations	2,393,713	2,037,382	1,806,910	2,149,463	2,149,463	-
Grounds Maintenance	1,151,779	1,307,543	1,297,951	1,449,925	1,449,925	-
Facility Expenses	2,071,010	2,963,583	3,079,413	3,295,223	3,295,223	-
Support Services	1,458,596	1,322,552	1,307,758	1,324,347	1,324,347	-
<b>TOTAL</b>	<b><u>15,872,913</u></b>	<b><u>17,678,436</u></b>	<b><u>16,865,110</u></b>	<b><u>18,744,239</u></b>	<b><u>18,744,239</u></b>	<b><u>-</u></b>

EXPENDITURES	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b>Personal Services</b>						
Salaries & Wages	4,655,246	5,335,200	4,745,803	5,622,574	5,622,574	-
Other Employee Benefits	11,608	625	6,783	625	625	-
Employee Benefits	2,311,718	2,590,068	2,352,380	2,767,830	2,767,830	-
Board Compensation	-	-	7,200	900	900	-
<b>Total Personal Services</b>	<b>6,978,572</b>	<b>7,925,893</b>	<b>7,112,166</b>	<b>8,391,929</b>	<b>8,391,929</b>	<b>-</b>
<b>Operating Expenditures</b>						
Professional Fees	1,239,891	1,486,353	1,531,254	1,531,254	1,531,254	-
Maintenance Service	1,512,493	1,745,787	1,781,580	1,838,080	1,838,080	-
Rent	294,144	179,711	61,500	61,500	61,500	-
Utility Services	1,168,797	1,542,546	1,720,669	1,788,324	1,788,324	-
Communications	19,469	20,000	12,000	12,000	12,000	-
Operating Services	525,593	551,534	1,303,612	1,282,883	1,282,883	-
Insurance Premiums	379,712	472,170	5,000	472,170	472,170	-
Travel	14,167	13,930	13,110	13,300	13,300	-
General Supplies	827,110	806,425	877,050	906,050	906,050	-
Oil and Gasoline	1,975,588	2,004,000	1,954,000	1,954,000	1,954,000	-
Operating Supplies	851,175	866,978	402,050	402,050	402,050	-
Other General & Administrative	10,895	16,109	10,775	11,199	11,199	-
Claims	16,676	-	-	-	-	-
<b>Total Operating Exps.</b>	<b>8,835,710</b>	<b>9,705,543</b>	<b>9,672,600</b>	<b>10,272,810</b>	<b>10,272,810</b>	<b>-</b>
<b>Capital Outlay</b>	<b>57,752</b>	<b>47,000</b>	<b>79,500</b>	<b>79,500</b>	<b>79,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>15,872,034</u></b>	<b><u>17,678,436</u></b>	<b><u>16,864,266</u></b>	<b><u>18,744,239</u></b>	<b><u>18,744,239</u></b>	<b><u>-</u></b>
<b>REVENUES</b>	<b><u>1,200,448</u></b>	<b><u>1,158,400</u></b>	<b><u>1,360,754</u></b>	<b><u>1,323,692</u></b>	<b><u>1,323,692</u></b>	<b><u>-</u></b>
POSITIONS (FT/PT)	117/1	117/1	116/2	116/2	116/2	



# 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.

*Risk Management* - identify and control the risk of accidental loss to which the County and participating local agencies are exposed and arrange appropriate funding mechanisms for covered losses.

**Current Initiatives:**

- Implement a new Human Resource Information System with self-service modules.
- Implement a Workforce Planning Strategy to ensure the County has a workforce plan.
- Expand outreach activities to reach diverse candidate pools that meet 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.
- 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>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23 Est</u>
Administration & Support	7.4%	8.9%	14.4%	13.3%	15.0%
Community & Economic Development	0.0%	0.0%	42.9%	11.8%	5.6%
Cultural & Recreation	7.6%	14.5%	20.7%	22.2%	14.9%
Environmental Management	13.6%	4.6%	4.4%	13.0%	13.6%
General Government	6.3%	10.4%	14.9%	31.5%	17.6%
Health	18.4%	15.1%	22.5%	25.6%	20.6%
Public Safety	11.3%	13.2%	14.9%	27.4%	22.1%
Social Services	11.5%	16.3%	14.2%	25.6%	29.2%
<b>Total Turnover</b>	<b><u>11.2%</u></b>	<b><u>13.7%</u></b>	<b><u>16.1%</u></b>	<b><u>24.5%</u></b>	<b><u>21.6%</u></b>

**Budget Highlights:** The FY25 Recommended Budget for Human Resources is \$2,218,262, and represents a net County Dollar decrease of \$28,405, or -1.3% from CYO. This decrease is driven by increases for Risk Management operating expenditures that were not included in the budget when the service was moved from the Finance Department in FY24, and a larger decrease in Personal Services for salaries in Administration and Risk for staff changes. Human Resources requested two ASLs for FY25, for a strategic, county-wide retention and recruitment plan, and for one new Part-Time Office Assistant position. Total ASL requests total \$3,207,361.

# HUMAN RESOURCES

## PROGRAM SUMMARY

	FY22-23	FY23-24		Request	FY24-25	
	Actual	Original	Estimate		Recommend	Adopted
Human Resources	1,775,945	2,246,667	1,939,954	5,481,225	2,218,262	-
<b>TOTAL</b>	<b><u>1,775,945</u></b>	<b><u>2,246,667</u></b>	<b><u>1,939,954</u></b>	<b><u>5,481,225</u></b>	<b><u>2,218,262</u></b>	<b><u>-</u></b>

	FY22-23	FY23-24			FY24-25	
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### Personal Services

Salaries & Wages	961,694	1,256,762	951,294	1,762,095	1,163,845	-
Employee Benefits	371,176	450,060	438,612	3,096,148	487,037	-
<b>Total Personal Services</b>	<b>1,332,870</b>	<b>1,706,822</b>	<b>1,389,906</b>	<b>4,858,243</b>	<b>1,650,882</b>	<b>-</b>

### Operating Expenditures

Professional Fees	32,526	35,000	84,325	40,000	40,000	-
Rent	750	1,300	1,200	1,300	1,300	-
Operating Services	369,613	414,288	361,321	422,670	419,470	-
Insurance Premiums	3,496	5,060	5,060	5,060	5,060	-
Training & Conference	2,749	13,750	13,000	16,750	14,750	-
General Supplies	5,705	11,850	10,850	15,500	15,100	-
Operating Supplies	9,118	29,000	28,000	84,200	40,500	-
Other General & Administrative	19,118	29,597	36,000	37,502	31,200	-
Claims	-	-	10,292	-	-	-
<b>Total Operating Exps.</b>	<b>443,075</b>	<b>539,845</b>	<b>550,048</b>	<b>622,982</b>	<b>567,380</b>	<b>-</b>

<b>TOTAL EXPENDITURES</b>	<b><u>1,775,945</u></b>	<b><u>2,246,667</u></b>	<b><u>1,939,954</u></b>	<b><u>5,481,225</u></b>	<b><u>2,218,262</u></b>	<b><u>-</u></b>
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Cost-Sharing Expenses						-
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<b>REVENUES</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>-</b>
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POSITIONS (FT/PT)	15/5	16/5	16/5	16/5	16/5	
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# 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:**

- Support of an Enterprise Resource Planning (ERP) system replacing the many different systems that used to support our Human Resources, Budget, Payroll and Finance functions.
- Maintain and continue phased implementation of the Laserfiche Imaging product.
- Migration strategy to the cloud and Chromebook 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:**



**Budget Highlights:** The FY25 Recommended Budget for MIS is \$9,288,865, reflecting an increase of \$518,153 or 5.9% over the Current Year Original (CYO) budget. The increase is related to software licenses and online services as well as an increase in Personal Services.

# MANAGEMENT INFORMATION SYSTEMS

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend	
Administration	459,937	587,987	657,118	767,964	767,964	-
Technology Solutions	6,288,811	6,950,671	6,789,952	6,056,953	5,906,553	-
Application Solutions	425,038	422,679	355,830	1,620,888	1,591,448	-
Cybersecurity	-	809,375	809,375	1,022,900	1,022,900	-
<b>TOTAL</b>	<b><u>7,173,786</u></b>	<b><u>8,770,712</u></b>	<b><u>8,612,275</u></b>	<b><u>9,468,705</u></b>	<b><u>9,288,865</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### **Personal Services**

Salaries & Wages	2,685,981	3,010,153	2,663,666	3,164,143	3,164,143	-
Other Employee Benefits	8,294	3,432	3,564	3,432	3,432	-
Employee Benefits	1,091,019	1,157,632	1,068,858	1,249,560	1,249,560	-
<b>Total Personal Services</b>	<b><u>3,785,294</u></b>	<b><u>4,171,217</u></b>	<b><u>3,736,088</u></b>	<b><u>4,417,135</u></b>	<b><u>4,417,135</u></b>	<b><u>-</u></b>

### **Operating Expenditures**

Maintenance Service	418,498	320,100	532,498	304,400	304,400	-
						<i>Support for hardware, servers, power supply, network security, infrastructure</i>
Rent	114,178	115,800	114,260	115,000	115,000	-
						<i>Countywide copier lease, bottled water service</i>
Construction Services	6,502	10,000	10,000	20,000	20,000	-
						<i>Cabling and wiring infrastructure projects</i>
Communications	636,480	664,000	650,940	721,100	721,100	-
						<i>Countywide telephone and telecommunication lines</i>
Other Purchased Services	1,483,498	2,640,385	2,692,985	3,000,932	2,851,092	-
						<i>Software licenses, document management, baseline security risk audit</i>
Insurance Premiums	19,748	25,300	-	25,300	25,300	-
						<i>Insurance premiums</i>
Training & Conference	11,073	23,650	35,638	35,638	35,638	-
						<i>Training, professional development, conferences, personal mileage</i>
General Supplies	585,072	507,860	509,655	587,300	582,300	-
						<i>Computer &amp; printer replacement, postage, small equipment, repair supplies</i>
Operating Supplies	51,827	167,000	167,000	123,500	98,500	-
						<i>Software, paper, printer supplies, computer supplies</i>
Other Operating Costs	12,748	10,400	10,000	10,400	10,400	-
						<i>Winston net membership, memberships &amp; dues, books &amp; subscriptions, claims</i>
<b>Total Operating Exps.</b>	<b><u>3,339,624</u></b>	<b><u>4,484,495</u></b>	<b><u>4,722,976</u></b>	<b><u>4,943,570</u></b>	<b><u>4,763,730</u></b>	<b><u>-</u></b>

<b>Capital Outlay</b>	<b><u>48,869</u></b>	<b><u>115,000</u></b>	<b><u>153,211</u></b>	<b><u>108,000</u></b>	<b><u>108,000</u></b>	<b><u>-</u></b>
						<i>Software, server replacements and equipment for County departments</i>

<b>TOTAL EXPENDITURES</b>	<b><u>7,173,787</u></b>	<b><u>8,770,712</u></b>	<b><u>8,612,275</u></b>	<b><u>9,468,705</u></b>	<b><u>9,288,865</u></b>	<b><u>-</u></b>
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<b>REVENUES</b>	<b><u>219</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	39/0	37/0	37/0	37/0	37/0	
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# 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:**

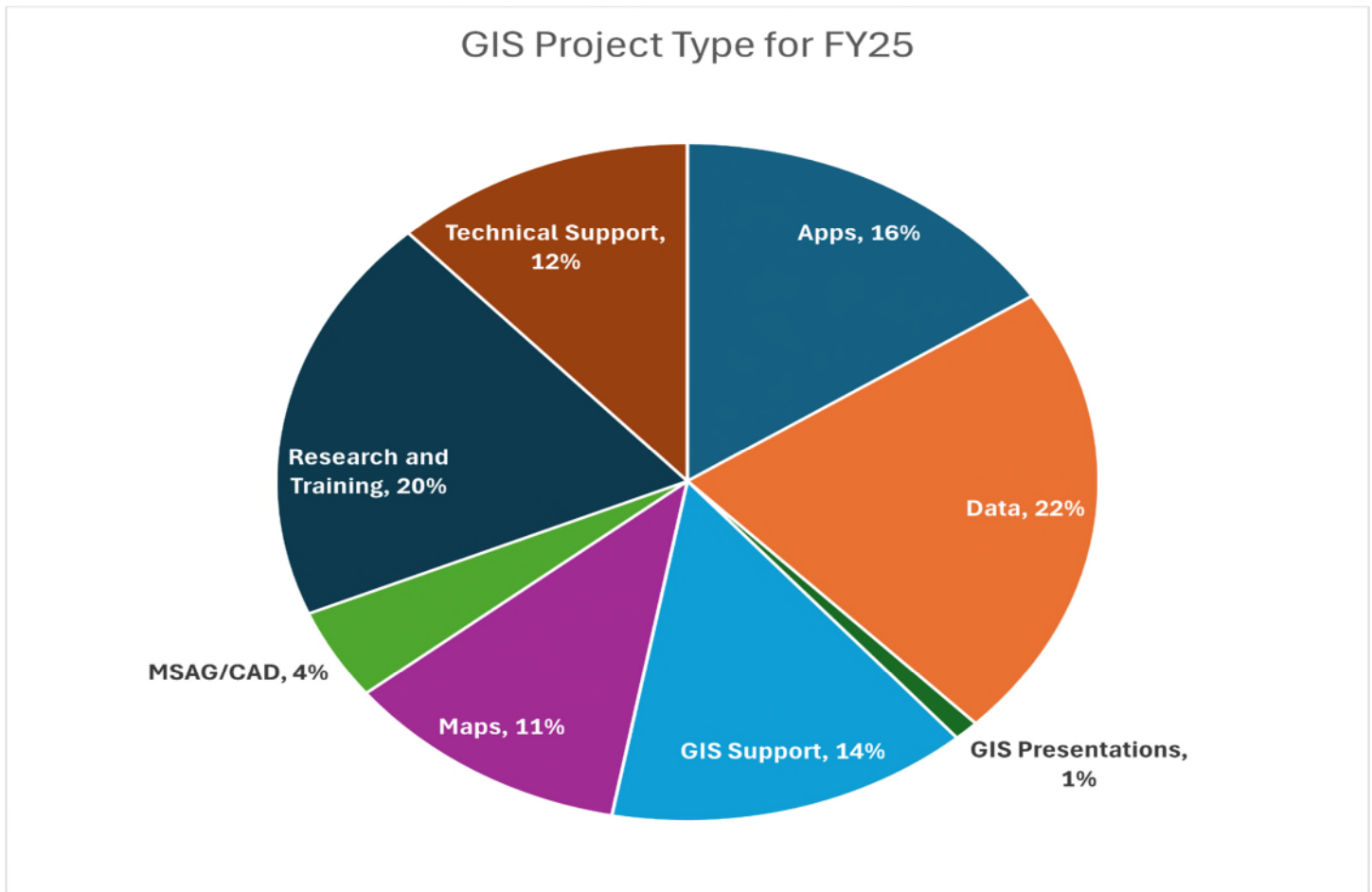
- Support all municipalities, County, and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR)
- Assist all municipalities, County and non-profit organizations with data driven decisions using geospatial data and solutions.
- 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)
- Infrastructure Upgrades
- GIS Outreach (Ongoing)
- Application Redesign & Rebuild
- Emergency Greenway & Trails Marker Project

**Performance Measures:**



**Budget Highlights:** The FY25 Recommended Budget for MapForsyth represents a \$24,833 or 2.6% increase in net County dollars over the FY24 Adopted Budget. Expenditures increased by \$49,644 and revenues increased by \$24,811. The significant driver results from an increase in Personal Services of \$104,481.

# MAP FORSYTH

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
GIS	806,889	1,037,589	1,003,404	1,079,789	1,079,789	-
Addressing	179,504	182,734	181,779	190,178	190,178	-
<b>TOTAL</b>	<b><u>986,393</u></b>	<b><u>1,220,323</u></b>	<b><u>1,185,183</u></b>	<b><u>1,269,967</u></b>	<b><u>1,269,967</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries & Wages	684,457	696,759	696,851	748,208	748,208	-
Other Employee Compensation	1,313	275	297	-	-	-
Employee Benefits	268,216	249,305	283,600	302,612	302,612	-
<b>Total Personal Services</b>	<b><u>953,986</u></b>	<b><u>946,339</u></b>	<b><u>980,748</u></b>	<b><u>1,050,820</u></b>	<b><u>1,050,820</u></b>	<b><u>-</u></b>

### *Operating Expenditures*

Rent	179	180	180	180	180	-
Other Purchased Services	2,819	254,684	186,222	192,470	192,470	-
Training & Conference	9,973	10,800	10,800	10,877	10,877	-
Materials & Supplies	1,948	5,210	4,123	4,510	4,510	-
Other Operating Costs	1,138	3,110	3,110	3,110	3,110	-
						<i>Insurance Claims, Membership &amp; Dues</i>
<b>Total Operating Exps.</b>	<b><u>16,057</u></b>	<b><u>273,984</u></b>	<b><u>204,435</u></b>	<b><u>211,147</u></b>	<b><u>211,147</u></b>	<b><u>-</u></b>

Capital Outlay-Equipment	16,348	-	-	8,000	8,000	-
<b>TOTAL EXPENDITURES</b>	<b><u>986,391</u></b>	<b><u>1,220,323</u></b>	<b><u>1,185,183</u></b>	<b><u>1,269,967</u></b>	<b><u>1,269,967</u></b>	<b><u>-</u></b>

<b>REVENUES</b>	<b><u>245,571</u></b>	<b><u>263,369</u></b>	<b><u>-</u></b>	<b><u>288,180</u></b>	<b><u>288,180</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	7/0	9/0	9/0	9/0	9/0	-
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# PURCHASING

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

**Program Descriptions:**

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

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 SUMMARY**

	<b>FY 22-23</b>	<b>FY 23-24</b>		<b>FY 24-25</b>		
	<b>Actual</b>	<b>Original</b>	<b>Estimate</b>	<b>Request</b>	<b>Recommend</b>	<b>Adopted</b>
Purchasing	134,393	150,980	150,980	128,140	128,140	-
<b>County Share</b>	<b><u>134,393</u></b>	<b><u>150,980</u></b>	<b><u>150,980</u></b>	<b><u>128,140</u></b>	<b><u>128,140</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.



# 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).
- 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.

**PROGRAM SUMMARY**

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
Attorney	833,006	928,466	859,827	1,090,025	954,369	-
Attorney - Social Services	1,131,585	1,192,242	1,092,583	1,260,906	1,193,170	-
<b>Total</b>	<b><u>1,964,591</u></b>	<b><u>2,120,708</u></b>	<b><u>1,952,410</u></b>	<b><u>2,350,931</u></b>	<b><u>2,147,539</u></b>	<b><u>-</u></b>

**Budget Highlights:** The FY25 Recommended Budget reflects an increase of \$26,831, or 1.27% over CYO. This is mostly due to Personal Services increases, as well as other small increases in operating costs, including Training and Conference, Legal and Court Costs, and Teleprocessing.

There is an Alternate Service Level request for \$135,656 for a Senior Assistant County Attorney position.

# ATTORNEY

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	1,426,597	1,525,523	1,417,200	1,680,271	1,536,689	-
Other Employee Benefits	3,063	275	297	275	275	-
Employee Benefits	497,989	524,890	498,647	587,924	530,115	-
<b>Total Personal Services</b>	<b>1,927,649</b>	<b>2,050,688</b>	<b>1,916,144</b>	<b>2,268,470</b>	<b>2,067,079</b>	-
<b><i>Operating Expenditures</i></b>						
Professional & Technical Services	-	3,500	2,300	3,500	3,500	-
						<i>Legal fees</i>
Purchased Services	15,068	17,720	4,716	18,460	18,460	-
						<i>Printing costs, online law references and music licenses, equipment repair</i>
Travel	13,085	22,800	12,400	33,350	31,350	-
						<i>Personal mileage and required travel</i>
Materials and Supplies	3,371	15,700	10,150	16,050	16,050	-
						<i>Office supplies, books &amp; subscriptions, small equipment</i>
Other Operating Costs	5,418	10,300	6,700	11,100	11,100	-
						<i>Memberships &amp; dues, legal &amp; court costs, insurance premiums</i>
<b>Total Operating Exps.</b>	<b>36,942</b>	<b>70,020</b>	<b>36,266</b>	<b>82,460</b>	<b>80,460</b>	-
<b>Total Expenditures</b>	<b><u>1,964,591</u></b>	<b><u>2,120,708</u></b>	<b><u>1,952,410</u></b>	<b><u>2,350,931</u></b>	<b><u>2,147,539</u></b>	-
Cost-Sharing Expenses	-	-	-	-	-	-
Contra-Expenses	-	-	-	-	-	-
						<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

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

**Goals:**

- To ensure all systems are managed effectively.
- To maintain a culture of cooperation and service to the community.
- To be a great employer through competitive compensation, 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.

**PROGRAM SUMMARY**

	FY22-23		FY23-24		FY24-25	
	Actual	Original	Estimate	Request	Recommend	Adopted
Commissioners & Manager	1,538,165	1,607,200	1,592,117	1,496,743	1,496,743	-
Internal Audit	160,879	140,583	131,616	220,824	220,824	-
<b>TOTAL</b>	<b><u>1,699,044</u></b>	<b><u>1,747,783</u></b>	<b><u>1,723,733</u></b>	<b><u>1,717,567</u></b>	<b><u>1,717,567</u></b>	<b><u>-</u></b>

**Budget Highlights:** The FY25 Adopted Budget reflects a net County dollar decrease of \$30,216, or 1.73% below CYO. This is due to the Personal Services budget decreasing by \$66,182, or 4.47%, because of the County Manager and Deputy County Manager’s retirements. There are slight increases offsetting that amount in Purchased Services, Travel, Materials and Supplies, and Other Operating Costs.

# COUNTY COMMISSIONERS & MANAGER

	FY22-23	FY23-24		FY24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES - Total Department</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	1,121,734	1,084,163	1,090,642	1,055,163	1,055,163	-
Other Employee Compensation	2,880	2,200	1,485	2,200	2,200	-
Employee Benefits	356,204	392,500	391,036	357,118	357,118	-
Special Payments	393	1,800	-	-	-	-
<b><i>Total Personal Services</i></b>	<b><i>1,481,211</i></b>	<b><i>1,480,663</i></b>	<b><i>1,483,163</i></b>	<b><i>1,414,481</i></b>	<b><i>1,414,481</i></b>	<b><i>-</i></b>
<b><i>Operating Expenditures</i></b>						
Purchased Services	128,194	137,470	134,470	155,436	155,436	-
Travel	56,966	68,200	68,200	82,700	82,700	-
				<i>Advertising, videotape briefings &amp; meetings, laser fiche, employee luncheon, rent</i>		
Materials and Supplies	27,190	51,350	29,000	52,850	52,850	-
				<i>Office supplies, books &amp; subscriptions, small equipment</i>		
Other Operating Costs	5,483	10,100	8,900	12,100	12,100	-
				<i>Insurance claims and professional memberships</i>		
<b><i>Total Operating Exps.</i></b>	<b><i>217,833</i></b>	<b><i>267,120</i></b>	<b><i>240,570</i></b>	<b><i>303,086</i></b>	<b><i>303,086</i></b>	<b><i>-</i></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,699,044</u></b>	<b><u>1,747,783</u></b>	<b><u>1,723,733</u></b>	<b><u>1,717,567</u></b>	<b><u>1,717,567</u></b>	<b><u>-</u></b>
POSITIONS (FT/PT)	7/0	7/0	9/0	9/0	9/0	

# COMMUNICATIONS

**Mission:** To coordinate a comprehensive effort to inform the public about Forsyth County services and activities through various media outlets. The Communications Department also works to inform over 2100 Forsyth County Employees of necessary internal notices and information.

**Program Descriptions:**

*Communications-* assist with the writing, publication, and production of all communication products including printed materials, photos/videos, website, and social media postings, for the Forsyth County Commissioners, County Management, and County Departments.

The Communications Department was created through the FY23 budget process and was fully staffed and funded mid-year in FY23. The department includes one Public

Information Officer, one Communications Specialist, one Video Specialist, and two IT Web Developers.

**FY24 Achievements**

Video Projects <i>Includes Weekly Commissioner Meetings</i>	136
Graphic Projects <i>Includes newsletter, campaign elements, advertisements, logos, etc.</i>	350
Number of Facebook Posts <i>Includes posts for Public Health</i>	1561
News Stories Written	72

**PROGRAM SUMMARY**

	<u>FY 22-23</u>	<u>FY 23-24</u>		<u>FY 24-25</u>		
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommended</u>	<u>Adopted</u>
Communications	304,542	615,810	599,141	607,481	607,481	
<b>Total</b>	<b><u>304,542</u></b>	<b><u>615,810</u></b>	<b><u>599,141</u></b>	<b><u>607,481</u></b>	<b><u>607,481</u></b>	<b><u>=</u></b>

**Budget Highlights:** The FY25 Communications Adopted Budget reflects a county-wide decrease of \$8,329, or 1.4%, compared to the Fiscal Year 2024 Adopted Budget. This reduction is attributed to the non-occurrence of the community survey – this was completed in Fiscal Year 2024 and the next one is not anticipated until Fiscal Yer 2026.

# COMMUNICATIONS

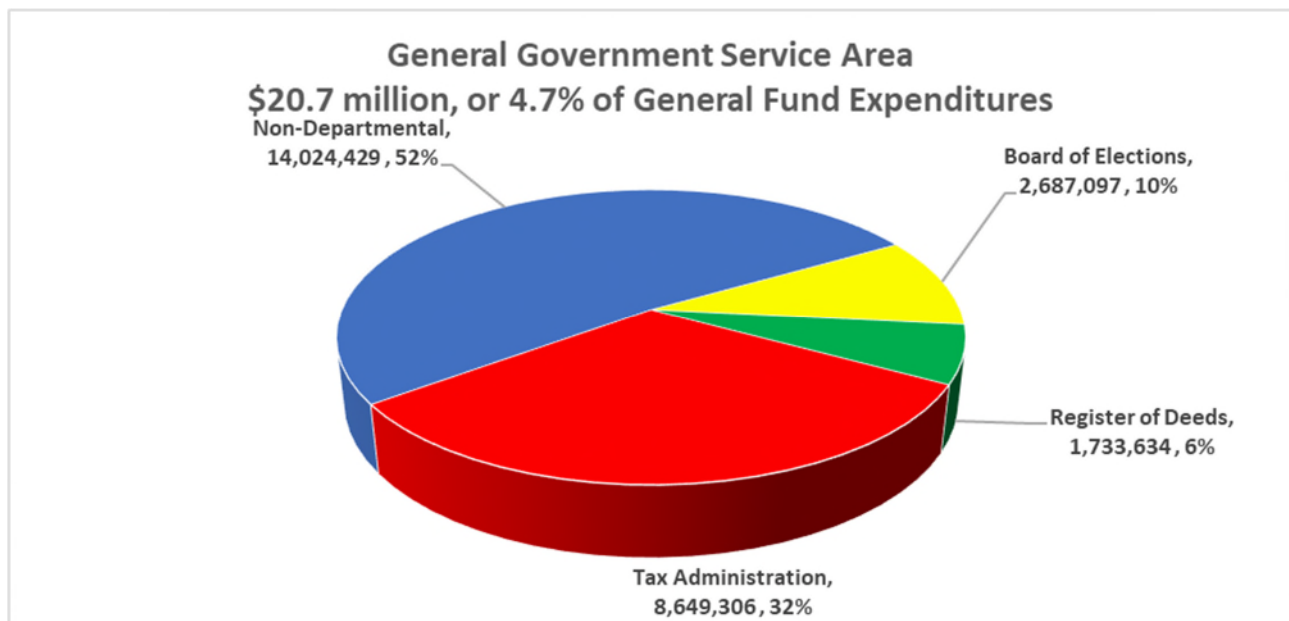
	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommended	Adopted
<b>EXPENDITURES</b>						
<i>Personal Services</i>						
Salaries and Wages	180,546	331,739	325,681	352,856	352,856	
Employee Benefits	76,807	137,671	137,460	145,225	145,225	
<b>Total Personal Services</b>	<b>257,353</b>	<b>469,410</b>	<b>463,141</b>	<b>498,081</b>	<b>498,081</b>	-
<i>Operating Expenditures</i>						
Purchased Property Services	-	-	-		-	
Other Purchased Services	12,870	131,400	128,900	95,000	95,000	
Training & Conference	-	-	-	-	-	
Materials & Supplies	34,199	13,000	7,100	12,400	12,400	
Other Operating Costs	120	2,000	-	2,000	2,000	
					<i>Advertising, Community Survey</i>	
					<i>Camera Equipment</i>	
<b>Total Operating Exps.</b>	<b>47,189</b>	<b>146,400</b>	<b>136,000</b>	<b>109,400</b>	<b>109,400</b>	-
<b>TOTAL EXPENDITURES</b>	<b><u>304,542</u></b>	<b><u>615,810</u></b>	<b><u>599,141</u></b>	<b><u>607,481</u></b>	<b><u>607,481</u></b>	<b><u>-</u></b>
Positions	-	5/0	5/0	5/0	5/0	





# 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.

*Accomplishments:* The Board of Elections conducted and certified the November 8, 2023 municipal election and March 5, 2024 primary election, with 6.8% and 24.86% total turnout, respectively; implemented the new state voter ID law in both elections; implemented free voter ID-making services at BOE office; and offered public seminars about the voter ID law and free voter ID-making outreach services.

**FY25 Goals:** Effectively administer the November 5, 2024 general election; implement new ballot-on-demand system printers for early voting; conduct the third biennial Election Academy, a four-week program for Forsyth County residents to gain first-hand knowledge of the voting process; continue to expand on community outreach and voter engagement programming; and enhance professional development for staff.

**Key Performance Measures:**

264,291

Number of Registered Voters in Forsyth County  
(as of 4/10/2024)

29,144

New/Changed Registrations  
(as of 4/10/2024)

1

Election to be Held  
(County-wide General Election)

108 / 17

Number of Precincts /  
Number of Early Voting Sites

**Budget Highlights:** The FY25 Recommended Budget for Board of Elections is a \$455,928 increase in expenditures over the FY24 budget. Net County dollars are increasing \$627,943, or 24.0% over the FY24 budget. The primary drivers of this increase are increases in Personal Services, Temporary Help and Materials & Supplies.

# BOARD OF ELECTIONS

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend	
Registration & Maint.	1,326,149	1,156,336	984,973	2,295,941	2,166,341	-
State, County & Mun. Elect.	326,567	1,074,833	882,053	520,756	520,756	-
<b>Total</b>	<b><u>1,652,716</u></b>	<b><u>2,231,169</u></b>	<b><u>1,867,026</u></b>	<b><u>2,816,697</u></b>	<b><u>2,687,097</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

## EXPENDITURES

### *Personal Services*

Salaries & Wages	586,009	737,321	676,778	723,459	723,459	-
Employee Benefits	195,910	223,261	288,219	235,323	235,323	-
Board Compensation	14,700	14,700	14,700	24,000	24,000	-
<b>Total Personal Services</b>	<b>796,619</b>	<b>975,282</b>	<b>979,697</b>	<b>982,782</b>	<b>982,782</b>	<b>-</b>

### *Operating Expenditures*

Professional Fees	471,126	667,924	578,533	1,005,444	1,005,444	-
Maintenance Service	88,446	91,769	8,714	119,826	119,826	-
Rent	42,123	43,600	17,511	62,748	62,748	-
Other Purchased Services	216,746	387,819	268,386	348,189	348,189	-
Training & Conference	15,326	15,905	2,748	13,318	13,318	-
General Supplies	15,633	43,316	9,047	271,320	141,720	-
Operating Supplies	5,567	4,194	2,152	10,081	10,081	-
Other Operating Costs	1,130	1,360	238	2,989	2,989	-
<b>Total Operating Exps.</b>	<b>856,097</b>	<b>1,255,887</b>	<b>887,329</b>	<b>1,833,915</b>	<b>1,704,315</b>	<b>-</b>

Equipment	-	-	-	-	-	-
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<b>TOTAL EXPENDITURES</b>	<b><u>1,652,716</u></b>	<b><u>2,231,169</u></b>	<b><u>1,867,026</u></b>	<b><u>2,816,697</u></b>	<b><u>2,687,097</u></b>	<b><u>-</u></b>
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<b>REVENUES</b>	-	126,868	-	135	135	-
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POSITIONS (FT/PT)	10/28	10/28	10/18	10/18	10/18	
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# REGISTER OF DEEDS

**Mission:** To serve the public in an efficient, courteous, and professional manner, while upholding the general statutes governing the Register of Deeds’ practices, as set forth by the State of North Carolina. The office is responsible for recording, managing, preserving, and issuing all Forsyth County records pertaining to real property transactions, vital information on births, deaths and marriages, military service records and administering the notary oath.

**Goals:**

- Adhere to NC laws and statutes for the issuing, viewing, processing, and retrieving of public records.
- Ensure there is up to date operational information on the Register of Deeds and Forsyth County website.
- Continue to provide professional, courteous, and efficient customer service.

**Program Descriptions:**

*Register of Deeds* - provides the following services: Vital Records: files birth, death and marriage licenses; Real Estate Intake: receives & records real property deeds,

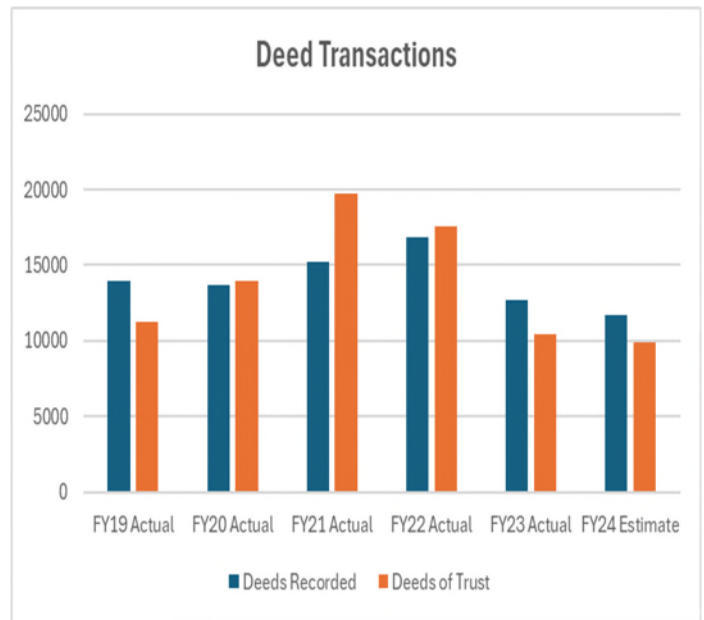
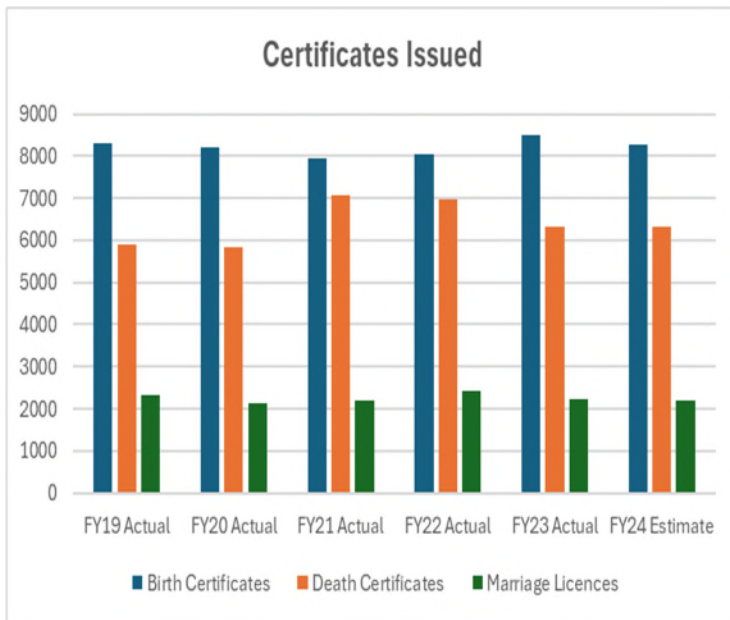
deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements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

*Automation Fund* - provides funds to increase technology within the Register of Deeds’ Office. Funds generated are set by the North Carolina General Statute and may be used only to enhance the department's technology and not supplant County funding for the Register of Deeds' Office.

**Current Initiatives**

- 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:**



**Budget Highlights:** The FY25 Recommended Budget for the Register of Deeds reflects an increase of \$149,865 in expenditures and an increase of \$415,000 in revenue. These changes result in a \$265,135 or 5.8% decrease in net County dollars for FY25. The increase in Expenditures is driven by an increase in Personal Services and Small Equipment. The increase in Revenues is driven by projected increases in Statutory Fee and Excise Stamp revenues. The Register of Deeds has completed the digitization and scanning of old and backlog Birth, Death, Deed, and Deeds of Trust Books. Over one million historical records, approximately 1,292,400 pages, of original aged, brittle, fragile documents and deteriorated microfilm have been converted to digital images, making public records more easily accessible.

# REGISTER OF DEEDS

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Register of Deeds	1,260,148	1,468,299	1,316,903	1,614,134	1,614,134	-
Automation Enhancement	203,152	115,470	93,187	119,500	119,500	-
<b>Total</b>	<b><u>1,463,300</u></b>	<b><u>1,583,769</u></b>	<b><u>1,410,090</u></b>	<b><u>1,733,634</u></b>	<b><u>1,733,634</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<b><u>EXPENDITURES</u></b>						
<b><i>Personal Services</i></b>						
Salaries & Wages	840,593	983,626	855,074	1,066,368	1,066,368	-
Other Employee Benefits	1,563	315	297	315	315	-
					<i>Cellphone stipends</i>	
Employee Benefits	404,008	456,923	434,517	518,291	518,291	-
					<i>Includes Register of Deeds supplemental retirement</i>	
<b>Total Personal Services</b>	<b><u>1,246,164</u></b>	<b><u>1,440,864</u></b>	<b><u>1,289,888</u></b>	<b><u>1,584,974</u></b>	<b><u>1,584,974</u></b>	<b><u>-</u></b>

### ***Operating Expenditures***

Maintenance Service	19,608	24,000	-	24,000	24,000	-
					<i>Maintenance on imaging equipment, scanners, &amp; other office equipment</i>	
Other Purchased Services	183,283	83,785	95,627	84,010	84,010	-
					<i>Automation funds to preserve old plats/deed books &amp; digital imaging of old microfilm</i>	
Training & Conference	450	2,300	400	2,300	2,300	-
General Supplies	7,958	28,700	16,234	28,700	28,700	-
					<i>Statute updates, office supplies</i>	
Operating Supplies	3,984	2,470	6,190	6,500	6,500	-
					<i>Copier &amp; imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	1,853	1,650	1,751	3,150	3,150	-
					<i>Insurance claims; memberships &amp; dues, Space Rental</i>	
<b>Total Operating Exps.</b>	<b><u>217,136</u></b>	<b><u>142,905</u></b>	<b><u>120,202</u></b>	<b><u>148,660</u></b>	<b><u>148,660</u></b>	<b><u>-</u></b>

Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>1,463,300</u></b>	<b><u>1,583,769</u></b>	<b><u>1,410,090</u></b>	<b><u>1,733,634</u></b>	<b><u>1,733,634</u></b>	<b><u>-</u></b>

<b><u>REVENUES</u></b>	<b><u>5,514,943</u></b>	<b><u>5,920,970</u></b>	<b><u>7,408,188</u></b>	<b><u>6,335,970</u></b>	<b><u>6,335,970</u></b>	<b><u>-</u></b>
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POSITIONS (FT/PT)	21/0	21/0	21/0	21/0	21/0	
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# TAX ADMINISTRATION

**Department Mission:** To list, discover, appraise, and maintain the ownership of all taxable property located in Forsyth County for ad valorem tax purposes as set forth in the Machinery Act of North Carolina. To process payments and enforce collection of ad valorem taxes and non-tax revenue within the limits of the General Statutes and applicable ordinances.

**Goals:**

- Administer the system to appraise and collect property taxes as the primary revenue source responsible for funding County services.
- Develop and maintain a system to establish all types of property values to meet the statutory requirements of “true value” while being transparent with the information that influences value.

**Program Descriptions:**

*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.

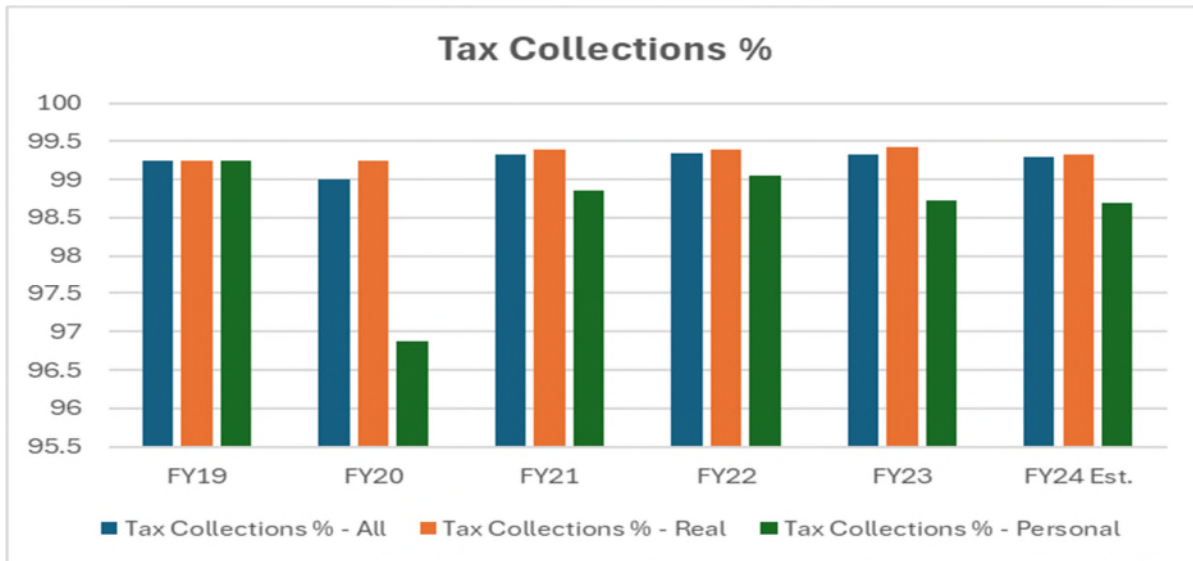
*Tax Collection* - processes payments on all taxes, licenses, parking tickets, hotel/motel tourism tax, City of Winston-

Salem sanitation liens, street assessments and mapping fees.

**Current Initiatives:**

- Maintain a current year levy collection rate of 99.30% 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.
- Extend demolition and sanitation lien services to the Town of Kernersville and continue to develop and implement services currently in place for the City of Winston-Salem inter-local agreement and establish appropriate staff levels to accommodate needs.
- Increase MAR compliance.
- Complete the 2025 Reappraisal accurately, utilizing appropriate approaches to value for each property, with a January 1, 2025 mailout.
- Develop a formal on-boarding process for new staff including exposure to each area within the Tax Administration office.

**Performance Measures:**



**FY22-23 Median Sales Ratio-Level – 68.38%**  
**FY22-23 Price-Related Differential – 102.82%**

**Budget Highlights:** The FY25 Recommended Budget for Tax Administration reflects a \$492,009 increase in expenditures and a \$1,241 increase in revenue over the FY24 Adopted Budget. These changes result in a \$490,768 or 6.5% increase in net County dollars for FY25. The drivers are Personal Services, Professional & Technical Services, and Purchased Services. The largest driver for the increase is \$3332,224 in Personal Services due to annualized performance increases and other increases in employee benefits.

# TAX ADMINISTRATION

## PROGRAM SUMMARY

	FY 22-23	FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend	
Tax Assessing	4,107,307	4,198,559	4,377,461	5,031,585	5,031,585	-
Quadrennial Reappraisal	435,251	1,011,740	524,082	881,090	763,570	-
Tax Collection	2,581,607	2,946,998	2,560,560	2,854,151	2,854,151	-
<b>Total</b>	<b><u>7,124,165</u></b>	<b><u>8,157,297</u></b>	<b><u>7,462,103</u></b>	<b><u>8,766,826</u></b>	<b><u>8,649,306</u></b>	<b><u>-</u></b>

	FY 22-23	FY 23-24		FY 24-25		
	Actual	Original	Estimate	Request	Recommend	Adopted

### EXPENDITURES

#### **Personal Services**

Salaries & Wages	3,364,300	3,798,651	3,370,455	3,873,658	3,873,658	-
Other Employee Benefits	5,313	-	385	-	-	-
Employee Benefits	1,531,053	1,643,368	1,545,593	1,900,585	1,900,585	-
Board Compensation	3,400	5,000	4,600	5,000	5,000	-
<b>Total Personal Services</b>	<b><u>4,904,066</u></b>	<b><u>5,447,019</u></b>	<b><u>4,921,033</u></b>	<b><u>5,779,243</u></b>	<b><u>5,779,243</u></b>	<b><u>-</u></b>

#### **Operating Expenditures**

Professional Fees	442,485	705,372	610,380	795,372	795,372	-
						<i>Audit services, motor vehicle pricing service, legal fees for foreclosures</i>
Maintenance Service	2,822	5,500	3,964	6,700	6,700	-
						<i>Map reproducer, maintenance</i>
Rent	191	230	258	250	250	-
Other Purchased Services	1,649,438	1,850,516	1,800,283	2,029,557	1,912,037	-
						<i>Software license, advertising, tax mail processing, collection svcs., insurance premiums</i>
Training & Conference	43,109	61,484	40,987	61,787	61,787	-
						<i>Training for certification, required travel, personal mileage</i>
General Supplies	17,104	44,041	20,843	50,483	50,483	-
						<i>Small equipment, books &amp; subscriptions, office supplies</i>
Operating Supplies	2,085	9,100	6,375	9,284	9,284	-
						<i>Envelopes, mapping paper, plotting paper, tapes, files</i>
Other Operating Costs	62,865	34,035	57,981	34,150	34,150	-
						<i>Legal and court, memberships &amp; dues, insurance claims</i>
<b>Total Operating Exps.</b>	<b><u>2,220,099</u></b>	<b><u>2,710,278</u></b>	<b><u>2,541,071</u></b>	<b><u>2,987,583</u></b>	<b><u>2,870,063</u></b>	<b><u>-</u></b>

#### **Capital Outlay**

	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b><u>7,124,165</u></b>	<b><u>8,157,297</u></b>	<b><u>7,462,103</u></b>	<b><u>8,766,826</u></b>	<b><u>8,649,306</u></b>	<b><u>-</u></b>

#### Cost-Sharing Expenses

	-	-	-	-	-	-
<b>REVENUES</b>	<b><u>1,615,269</u></b>	<b><u>1,593,186</u></b>	<b><u>1,167,897</u></b>	<b><u>1,594,427</u></b>	<b><u>1,594,427</u></b>	<b><u>-</u></b>

#### POSITIONS (FT/PT)

	75/2	75/2	74/4	74/4	74/4	
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# NON-DEPARTMENTAL

**Purpose:** Non-Departmental is a group of accounts that are general in nature and apply to more than one department. These accounts are more centrally controlled by appropriating the funds in Non-Departmental. Every effort is made to include all feasible expenditures and revenues within operating budgets so that the accounts included in Non-Departmental are kept to a minimum.

**Account Descriptions:**

*Personal Services* - includes funds for costs associated with Retiree Health Insurance (\$3,400,000), partially offset by Retiree paid premiums; costs associated with the County's Unemployment expenditures (\$75,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$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 Fiscal Year 2024-2025, the average increase is 3.63% with a range of 1% to 6% - the

same percentage as Fiscal Year 2023-2024. This is based on an average employee rating of 3.1. An additional \$2,000,000 is included for compensation and classification adjustments, a decrease of \$800,000 from Fiscal Year 2023-2024.

*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 Subfund 107 for vehicle replacements 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 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
Non-Departmental	<u>28,685,979</u>	<u>15,787,885</u>	<u>9,264,993</u>	<u>17,539,311</u>	<u>14,024,429</u>	<u>-</u>

**Budget Highlights:** The Fiscal Year 2024-2025 Recommended Budget for Non-Departmental includes funds for salary increases based on performance appraisals and compensation and classification adjustments based on a review of a study completed by the Piedmont Triad Regional Council. Other expenditures include pass-through funds based on revenue that is projected to be distributed to the County in Fiscal Year 2024-2025, funding for vehicle replacements, and funding for unexpected situations that may arise in Contingency.

# NON-DEPARTMENTAL

	FY 22-23 Actual	FY 23-24 Original	Estimate	Request	FY 24-25 Recommend	Adopted
<b>EXPENDITURES</b>						
<b>Personal Services</b>						
Salary Savings	-	(4,000,000)	-	(4,000,000)	(4,000,000)	-
Retiree Hospitalization	3,454,662	3,400,000	3,500,000	3,400,000	3,400,000	-
Post Employment Benefits	-	1,600,000	-	1,600,000	1,600,000	-
Employment Performance Pay	-	2,681,160	-	2,795,781	2,795,781	-
Employer Share - 401k	-	-	-	2,607,705	-	-
Salary - Comp & Class	-	2,800,000	-	2,000,000	2,000,000	-
Retiree Life Insurance	-	-	-	10,000	10,000	-
Salaries	-	-	-	407,177	-	-
Unemployment	64,931	60,000	150,000	75,000	75,000	-
<b>Total Personal Services</b>	<b>3,519,593</b>	<b>6,541,160</b>	<b>3,650,000</b>	<b>8,895,663</b>	<b>5,880,781</b>	-
<b>Operating Expenditures</b>						
Professional Fees	30,000	113,000	41,125	113,000	113,000	-
					<i>Fee for year-end and single audit</i>	
Purchased Property Services	-	100,000	-	100,000	100,000	-
					<i>Moves and Upfits</i>	
Other Operating Costs	280,774	1,864,858	1,793,868	1,870,648	1,870,648	-
					<i>Memberships \$181,648, survivor benefits \$20,000, Claims \$1,669,000</i>	
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	-
Contingency	-	1,988,867	-	1,250,000	1,250,000	-
					<i>\$450,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>	
<b>Total Operating Exps.</b>	<b>310,774</b>	<b>5,866,725</b>	<b>1,834,993</b>	<b>5,133,648</b>	<b>5,133,648</b>	-
<b>Payments T/O Agencies</b>	<b>789,064</b>	<b>630,000</b>	<b>1,030,000</b>	<b>760,000</b>	<b>760,000</b>	-
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$735K), School PEG channel (\$25K)</i>	
					<i>100% revenue offset</i>	
<b>Operating Transfers Out</b>	<b>24,066,547</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,750,000</b>	<b>2,250,000</b>	-
					<i>Operating Transfers include the Transfer to the Motor Vehicle Replacement Subfund</i>	
<b>TOTAL EXPENDITURES</b>	<b><u>28,685,978</u></b>	<b><u>15,787,885</u></b>	<b><u>9,264,993</u></b>	<b><u>17,539,311</u></b>	<b><u>14,024,429</u></b>	-
<b>REVENUES</b>	<b><u>385,541,246</u></b>	<b><u>401,808,726</u></b>	<b><u>446,356,787</u></b>	<b><u>412,363,835</u></b>	<b><u>414,330,952</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 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
<b><u>Social Services</u></b>						
City of Lights Ministry	-	-	-	50,000	-	-
City of Winston Salem	-	-	-	441,669	-	-
Children’s Law Center	157,872	50,000	50,000	50,000	-	-
Crisis Control Ministry	-	-	-	85,000	-	-
Eliza’s Helping Hands	15,000	15,000	15,000	15,000	-	-
Experiment in Self-Reliance - IDA	26,695	50,000	50,000	75,000	-	-
Experiment in Self-Reliance - Operating	40,000	40,000	40,000	90,750	-	-
Family Services, Inc.	-	-	-	500,000	-	-
Friendship Resource Center	-	-	-	75,000	-	-
GIDE	100,000	-	-	-	-	-
HARRY Veterans	30,000	75,000	75,000	75,000	-	-
Healing Ministries	-	-	-	64,000	-	-
Horizons Residential Care Center	-	-	-	500,000	-	-
My Brother’s Second Chance	25,000	-	-	-	-	-
Morris Transportation LLC	-	-	-	15,000	-	-
Neighborhood’s Hands	-	100,000	100,000	150,000	-	-
Neighbors for Better Neighborhoods	70,200	100,000	100,000	120,000	-	-
Senior Services, Inc.	-	375,000	375,000	400,000	-	-
Shepherd’s Center of Kernersville, Inc	-	22,000	22,000	25,000	-	-
Shepherd’s Center of Winston-Salem, Inc	-	33,000	33,000	40,000	-	-
The Wells Center, Inc. for Women in Transit	-	-	-	200,000	-	-
Transaid – County	499,930	368,050	368,050	-	-	-
Triad Restorative Justice	-	-	-	23,000	-	-
United Way – Housing Matters	9,695	10,000	10,000	30,000	-	-
United Way – Partnership for Prosperity	-	-	-	50,000	-	-
United Way – Community Empowerment Center	-	-	-	500,000	-	-
Whole Man Ministries	-	-	-	109,000	-	-
Winston-Salem Industries for the Blind	-	-	-	150,000	-	-
Winston-Salem Permaculture Collective	-	-	-	26,000	-	-
Winston-Salem Permaculture Collective	-	-	-	51,000	-	-
YMCA of Northwest North Carolina	-	-	-	500,000	-	-
<b>Subtotal</b>	<b>974,392</b>	<b>1,238,050</b>	<b>1,238,050</b>	<b>4,410,419</b>	-	-
<b><u>Cultural</u></b>						
Aspire Youth & Family, Inc.	-	-	-	27,086	-	-
Center for Creative Economy	-	-	-	35,000	-	-
1Love Festival	-	1,000	1,000	-	-	-
Arts Council	100,000	100,000	100,000	175,000	-	-

## SPECIAL APPROPRIATIONS

Old Salem, Inc.	100,000	100,000	100,000	125,000	-	-
RiverRun Film Festival	15,000	15,000	15,000	15,000	-	-
Reynolda House	25,000	5,000	5,000	75,000	-	-
MUSE Winston-Salem	-	-	-	250,000	-	-
National Black Theatre Festival	75,000	75,000	75,000	-	-	-
Kaleideum	275,000	275,000	275,000	275,000	-	-
Korner's Folly	100,000	-	-	-	-	-
Piedmont Triad Film Commission	-	-	-	30,000	-	-
Conservation Fund	-	40,000	40,000	-	-	-
S.G. Atkins Community Development Corporation	-	-	-	200,000	-	-
The Winston-Salem Symphony	-	-	-	25,000	-	-
Triad Cultural Arts	-	-	-	101,150	-	-
<b>Subtotal</b>	<b>690,000</b>	<b>611,000</b>	<b>611,000</b>	<b>1,333,236</b>	-	-
<b><i>Non-Departmental</i></b>						
The A. Bailey Legacy Foundation for Women	-	-	-	263,000	-	-
ABC of North Carolina	-	-	-	50,000	-	-
Action4Equity	-	-	-	64,125	-	-
Boston-Thurmond Community Network	100,000	-	-	-	-	-
Crossnore Communities for Children	-	50,000	50,000	100,000	-	-
Downtown Winston-Salem Partnership	-	-	-	20,000	-	-
Forsyth Humane Society	11,715	-	-	-	-	-
HUSTLE Winston-Salem	10,000	-	-	150,000	-	-
Imprints Cares	-	-	-	250,000	-	-
Kernersville Auto Museum	20,000	-	-	-	-	-
Kernersville Chamber of Commerce	-	-	-	5,172	-	-
LEAD Girls of NC	-	-	-	35,000	-	-
Living is Finally Enjoyable W-S Inc	-	-	-	100,000	-	-
Memorial Industrial Community Development Corporation	-	-	-	125,000	-	-
Miracles in Sight (The Eye Bank of North Carolina)	-	100,000	100,000	100,000	-	-
Smart Start of Forsyth County	-	-	-	123,009	-	-
Triad Minority and Women's Business Expo	13,750	13,750	13,750	-	-	-
Union Community Development Corporation	-	-	-	350,000	-	-
<b>Subtotal</b>	<b>155,465</b>	<b>163,750</b>	<b>163,750</b>	<b>1,735,306</b>	-	-
<b>Total County Funds</b>	<b><u>1,819,857</u></b>	<b><u>2,012,800</u></b>	<b><u>2,012,800</u></b>	<b><u>7,478,961</u></b>	<b>-</b>	<b>-</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 2024-2025 Recommended Budget are budgeted at \$86,707,683. While payments will total \$86,707,683, the total amount budgeted for Debt Service is \$89,976,334 due to some debt expenditures being budgeted in the Airport's budget and some reserves being generated in the 2008 Education Debt Leveling Plan, the 2014 Library Debt Leveling Plan, and a \$2,000,000 transfer into the 2016 Public Improvement Debt Leveling Plan.

Revenue for Debt Service includes appropriated fund balance from the 2006 Education Debt Leveling Plan, the 20216 Public Improvement Debt Leveling Plan, and the Courthouse Debt Leveling Plan. Other revenue includes Intergovernmental revenue from the City of Winston-Salem for their share of debt service related to the construction of the First and Chestnut Parking Deck and tax credit payments from Qualified School Construction Bonds. The last piece of revenue associated with Debt Service is a Transfer from the State Public School Building Capital Fund which are the lottery proceeds available to the County from lottery sales.

	FY 22-23		FY 23-24		FY 24-25		Adopted
	Actual	Original	Estimate	Request	Recommend		
General Obligation Bonds	64,601,144	75,351,599	74,252,023	74,476,429	74,476,429		-
Non-General Obligation Debt	11,860,795	11,761,162	11,752,264	11,580,508	11,580,508		-
Installment Purchase Contracts	4,821,555	691,683	691,683	660,752	660,752		-
<b>Total</b>	<b>81,283,494</b>	<b>87,804,444</b>	<b>86,695,970</b>	<b>86,717,689</b>	<b>86,717,689</b>		-
<b>Debt By Service Area:</b>							
	<b>24-25%</b>						
Emergency Communications	0.2%	136,395	71,450	71,449	142,371	142,371	-
EMS	0.1%	29,432	28,408	28,408	56,615	56,615	-
Sheriff Administration	2.1%	7,666,220	7,481,335	7,507,329	1,825,187	1,825,187	-
Courts	2.5%	2,150,515	1,709,257	1,910,022	2,161,541	2,161,541	-
<b>Total Public Safety</b>	<b>4.8%</b>	<b>9,982,561</b>	<b>9,290,450</b>	<b>9,517,208</b>	<b>4,185,715</b>	<b>4,185,715</b>	-
Health	0.5%	383,348	232,348	375,823	435,427	435,427	-
Social Services	2.7%	1,975,956	944,759	944,760	2,355,675	2,355,675	-
<b>Total Health/Social Svcs.</b>	<b>3.2%</b>	<b>2,359,304</b>	<b>1,177,107</b>	<b>1,320,583</b>	<b>2,791,102</b>	<b>2,791,102</b>	-
Forsyth Tech	8.2%	7,687,005	7,553,449	8,587,082	7,081,845	7,081,845	-
Schools	71.2%	52,170,454	61,961,762	59,866,080	61,777,164	61,777,164	-
<b>Total Education</b>	<b>79.4%</b>	<b>59,857,459</b>	<b>69,515,211</b>	<b>68,453,162</b>	<b>68,859,009</b>	<b>68,859,009</b>	-
Library	2.6%	1,786,816	2,128,592	2,128,592	2,239,965	2,239,965	-
Parks	3.1%	2,325,719	2,423,005	2,396,839	2,645,570	2,645,570	-
<b>Total Culture &amp; Rec.</b>	<b>5.6%</b>	<b>4,112,536</b>	<b>4,551,597</b>	<b>4,525,431</b>	<b>4,885,535</b>	<b>4,885,535</b>	-
Technology	0.3%	211,257	105,017	105,016	238,846	238,846	-
General Services	1.7%	1,159,393	1,130,270	985,023	1,448,184	1,448,184	-
Administration/Other	5.0%	3,600,985	2,034,792	1,789,548	4,309,298	4,309,298	-
<b>Total Admin./Other</b>	<b>6.9%</b>	<b>4,971,634</b>	<b>3,270,079</b>	<b>2,879,587</b>	<b>5,996,328</b>	<b>5,996,328</b>	-
<b>Total</b>	<b>100%</b>	<b>81,283,494</b>	<b>87,804,444</b>	<b>86,695,970</b>	<b>86,717,689</b>	<b>86,717,689</b>	-

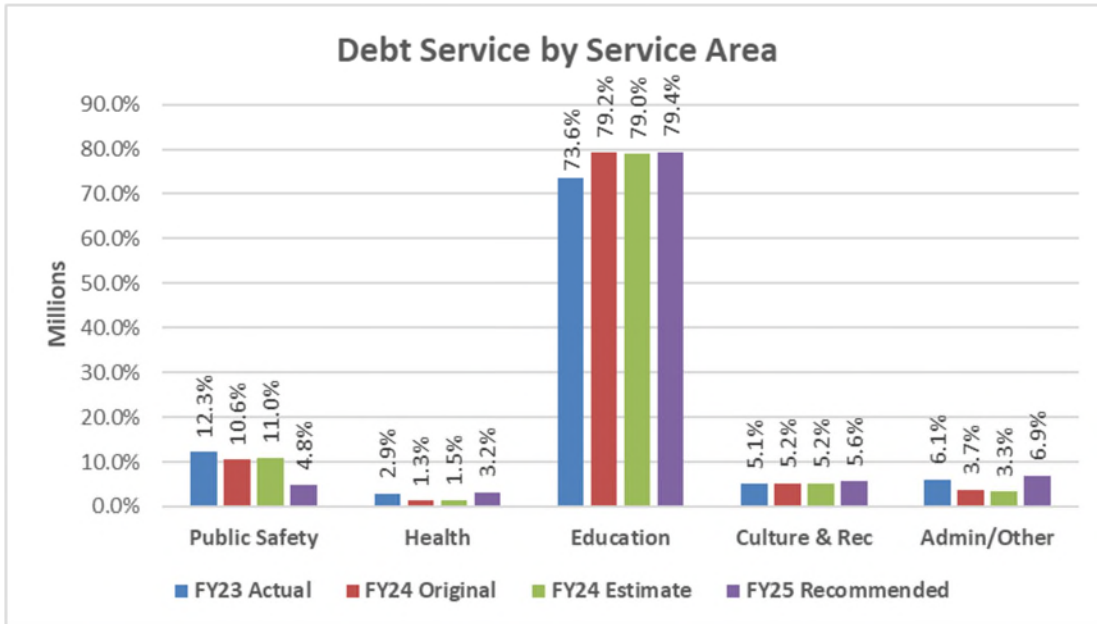
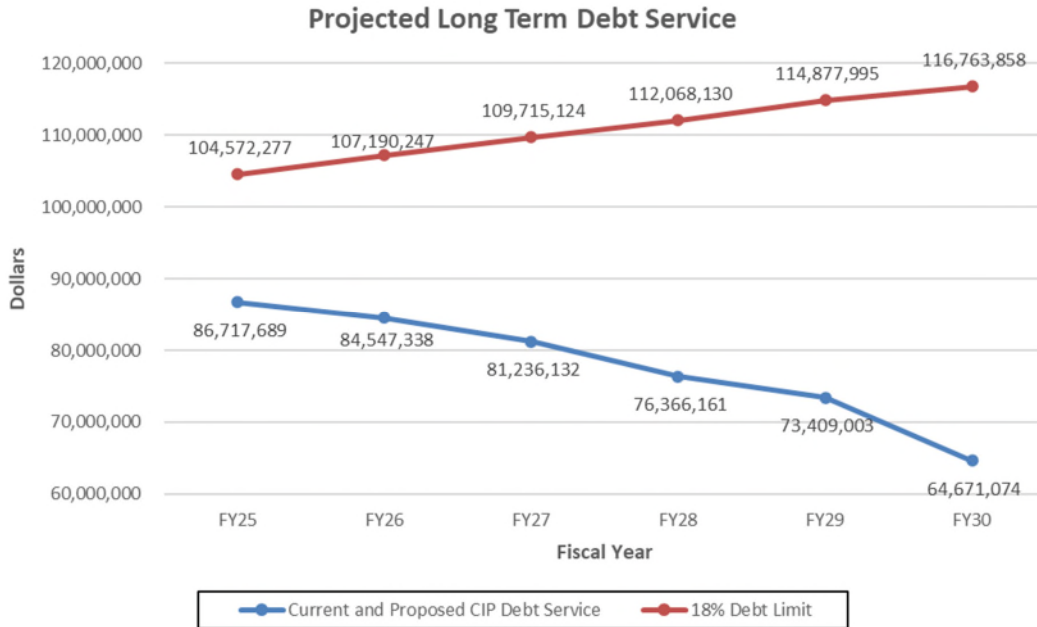
# DEBT SERVICE

	FY 22-23	FY 23-24		Request	FY 24-25	
	Actual	Original	Estimate		Recommend	Adopted
<b><i>Debt by Issuance</i></b>						
2010D QSCBs -Bonds	1,378,459	1,316,554	1,316,553	6,971,554	6,971,554	-
2010E Refunding	6,061,750	5,125,000	5,125,000	-	-	-
2013 Public Improvement 2/3rds	832,969	809,969	809,969	786,969	786,969	-
2013 Educational Facilities	292,094	287,594	287,594	283,094	283,094	-
2013 Refunding	2,880,650	2,780,376	2,780,375	5,541,125	5,541,125	-
2014 Public Improvement 2/3rds	821,500	796,500	796,500	771,500	771,500	-
2014 Library Bonds	1,608,000	1,956,000	1,956,000	1,896,000	1,896,000	-
2015 Refunding Bonds	11,386,000	11,570,376	10,671,875	13,316,626	13,316,626	-
2017A Public Improvement 2/3rds	1,603,628	1,582,928	1,582,928	1,531,178	1,531,178	-
2017B GO P/I	5,982,181	5,843,682	5,843,681	5,705,182	5,705,182	-
2019A Public Improvement 2/3rds	1,810,213	1,756,713	1,756,713	1,703,213	1,703,213	-
2019B GO P/I	8,351,700	8,105,700	8,105,700	7,859,700	7,859,700	-
2020 Refunding	6,680,800	6,510,051	6,526,565	1,601,300	1,601,300	-
2021A Public Improvement 2/3rds	1,099,700	1,066,950	1,066,950	1,034,200	1,034,200	-
2021B GO P/I	9,170,750	8,938,750	8,938,750	8,706,750	8,706,750	-
2021C Refunding	4,640,750	4,608,751	4,608,750	4,573,750	4,573,750	-
2023A Public Improvement 2/3rds	-	2,820,847	2,774,094	2,794,350	2,794,350	-
2023B GO P/I	-	9,474,858	9,304,026	9,399,938	9,399,938	-
2014 Installment Purch (Refund)	722,985	691,683	691,683	660,752	660,752	-
2015 Installment Purch (Refund)	4,098,570	-	-	-	-	-
2021A LOBS New	3,758,115	3,756,499	3,756,501	9,366,500	9,366,500	-
2021A LOBS Ref	258,000	258,000	258,000	258,000	258,000	-
2021B LOBS New	5,729,941	5,716,809	5,712,909	5,000	5,000	-
2021B LOBS Ref	1,765,719	1,700,666	1,695,666	1,626,566	1,626,566	-
2019 CWSRF Loan	349,020	329,188	329,188	324,442	324,442	-
<b><u>Total Expenditures</u></b>	<b><u>81,283,494</u></b>	<b><u>87,804,444</u></b>	<b><u>86,695,970</u></b>	<b><u>86,717,689</u></b>	<b><u>86,717,689</u></b>	<b><u>-</u></b>
<b><u>REVENUE</u></b>	<b><u>5,177,629</u></b>	<b><u>13,085,065</u></b>	<b><u>5,293,130</u></b>	<b><u>15,320,249</u></b>	<b><u>15,320,249</u></b>	<b><u>-</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 percent (15%) of the total budget net of applicable revenue. The amended policy increases the maximum percentage to a straight eighteen percent (18%) maximum of the appropriations in the annually adopted budgets as reflected in the budget ordinance.

The chart below compares current long-term debt service to projected budgets for fiscal years 2025 through 2030. Decisions related to the funding of new projects are considered within the framework of the debt policy.



# DEBT SERVICE

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## TOTAL DEBT OUTSTANDING

Approved/Issued

<u>MATURITY</u>			<u>FISCAL</u>	
<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AGENT</u>	<u>TOTAL</u>
<u>FEES</u>				
JUNE 30,				
2025	59,868,500	26,839,189	10,000	86,717,689
2026	60,483,500	24,063,838	-	84,547,338
2027	59,693,500	21,542,632	-	81,236,132
2028	57,466,310	18,899,851	-	76,366,161
2029	56,718,443	16,690,560	-	73,409,003
2030	50,133,443	14,537,631	-	64,671,074
2031	42,720,376	12,434,012	-	55,154,388
2032	42,479,712	10,698,966	-	53,178,678
2033	38,527,716	9,113,784	-	47,641,500
2034	35,148,500	7,657,352	-	42,805,852
2035	35,148,500	6,454,631	-	41,603,131
2036	35,148,500	5,249,766	-	40,398,266
2037	28,788,500	4,157,100	-	32,945,600
2038	24,663,500	3,265,039	-	27,928,539
2039	24,663,500	2,451,161	-	27,114,661
2040	18,678,500	1,631,134	-	20,309,634
2041	18,420,000	1,074,188	-	19,494,188
2042	6,375,000	522,288	-	6,897,288
2043	6,375,000	261,144	-	6,636,144
<b>TOTAL</b>	<b>\$ 701,501,000</b>	<b>\$ 187,544,266</b>	<b>\$ 10,000</b>	<b>\$ 889,055,266</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</u> <u>(Approved/Issued)</u>	<u>Unused Capacity</u>
3,686,094,447	701,501,000	2,984,593,447





## **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.

Pandemic Response Special Revenue Fund.....	162
This fund is used for 2020 COVID-19 Recovery Act funds, the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act.	
Emergency Telephone System Special Revenue Fund.....	164
This fund is used to account for E911 surcharges and used to support the County 911 system, as specified by State statute.	
Law Enforcement Equitable Distribution Special Revenue Fund.....	166
This fund is used to account for drug seizure revenue and used exclusively for equipment, personnel, and training as designated by the Sheriff.	
Moser Bequest for Care of Elderly Special Revenue Fund.....	168
This fund provides assistance and special requests from the elderly population of Forsyth County.	
Opioid Settlement Special Revenue Fund.....	170
This fund is used for settlement proceeds from a lawsuit filed by Forsyth County against opioid manufacturers and pharmaceutical distribution companies to hold them accountable or the opioid epidemic.	
State Public School Building Capital Fund.....	172
This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by lottery proceeds.	
Special Fire Tax District Fund.....	173
This fund is used to account for property tax collections for distribution to the County's fire tax districts, service districts, and overlay district.	

# 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 2024-2025, the Pandemic Response Special Revenue Fund is funding existing projects approved by the Board of Commissioners over the past few years. Essentially all funding has been allocated to various projects and a significant amount will be closed by the end of December 2024.

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## PROGRAM SUMMARY

FY 23-24		FY 24-25		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
42,949,407	37,546,724	8,812,851	8,812,851	-

# PANDEMIC RESPONSE SPECIAL REVENUE FUND

---

	FY 23-24		<u>Request</u>	FY 24-25	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	44,635,752	44,635,752	8,812,851	8,812,851	-
<b><u>Revenues:</u></b>					
Intergovernmental-ERAP	-	-	-	-	-
Intergovernmental-ARPA	-	-	-	-	-
Intergovernmental-LIEAP	-	-	-	-	-
Interest Earnings	-	1,723,823	-	-	-
<b>Total</b>	-	<b>1,723,823</b>	-	-	-
<b>Total Resources</b>	<b><u>44,635,752</u></b>	<b><u>46,359,575</u></b>	<b><u>8,812,851</u></b>	<b><u>8,812,851</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
ERAP Funds	1,238,298	1,238,298	-	-	-
<i>Personal Services-County</i>	550,173	550,173	-	-	-
<i>Administrative Costs</i>	411,342	411,342	-	-	-
<i>Emergency Assistance Payments</i>	276,783	276,783	-	-	-
<i>Payments to Other Agencies</i>	-	-	-	-	-
American Rescue Plan Act (ARPA)	41,711,109	36,308,426	8,812,851	8,812,851	-
<i>Personal Services</i>	3,236,463	13,000	75,000	75,000	-
<i>Premium Pay</i>	-	-	-	-	-
<i>Other Purchased Services</i>	-	-	-	-	-
<i>Travel</i>	27,420	851	-	-	-
<i>Materials and Supplies</i>	500	-	-	-	-
<i>Emergency Vehicles</i>	3,109,031	3,109,031	-	-	-
<i>Capital Projects</i>	5,595,690	4,000,000	-	-	-
<i>Payments to Other Agencies</i>	23,677,290	23,120,829	-	-	-
<i>Budget Reserve</i>	-	-	5,502,500	5,502,500	-
<i>Transfer to General Fund</i>	6,064,715	6,064,715	3,235,351	3,235,351	-
<b>Total</b>	<b>42,949,407</b>	<b>37,546,724</b>	<b>8,812,851</b>	<b>8,812,851</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>1,686,345</u></b>	<b><u>8,812,851</u></b>	<b><u>-</u></b>	<b><u>-</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.

---

## PROGRAM SUMMARY

FY 23-24			FY 24-25	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
290,000	290,000	833,000	833,000	-

# EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

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	FY 23-24		<u>Request</u>	FY 24-25	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
<b>Beginning Fund Balance</b>	<b>2,117,585</b>	<b>2,117,585</b>	<b>1,959,311</b>	<b>1,959,311</b>	-
<b><u>Revenues:</u></b>					
E911 Surcharge	-	-	-	-	-
Interest Earnings	-	66,888	-	-	-
Fund Balance	-	-	-	-	-
<b>Total</b>	-	<b>66,888</b>	-	-	-
<b>Total Resources</b>	<b><u>2,117,585</u></b>	<b><u>2,184,473</u></b>	<b><u>1,959,311</u></b>	<b><u>1,959,311</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Maintenance Service	90,000	64,263	90,000	90,000	-
Other Purchased Services	16,000	18,767	30,000	30,000	-
Travel/Training	5,000	3,551	5,000	5,000	-
General Supplies	25,000	6,341	53,000	53,000	-
Other Operating Costs	4,000	-	-	-	-
Equipment	150,000	-	655,000	655,000	-
Aid to the Government Agencies	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>290,000</b>	<b>92,790</b>	<b>833,000</b>	<b>833,000</b>	-
<b>Estimated Fund Balance</b>	<b><u>1,985,213</u></b>	<b><u>1,959,311</u></b>	<b><u>1,126,311</u></b>	<b><u>1,126,311</u></b>	<b><u>-</u></b>

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

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## 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.

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## PROGRAM SUMMARY

FY 23-24			FY 24-25	
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
332,670	398,174	140,111	140,111	-

# LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

---

	FY 23-24		Request	FY 24-25	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,137,595	1,137,595	840,431	840,431	-
<b><u>Revenues:</u></b>					
Intergovernmental	20,000	86,223	20,000	20,000	-
Interest Earnings	2,000	14,787	2,000	2,000	-
Fund Balance	-	-	-	-	-
<b>Total</b>	<b>22,000</b>	<b>101,010</b>	<b>30,000</b>	<b>30,000</b>	-
<b>Total Resources</b>	<b><u>1,159,595</u></b>	<b><u>1,238,605</u></b>	<b><u>862,431</u></b>	<b><u>862,431</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Salaries	-	-	-	-	-
Supplies & Small Equipment	-	-	-	-	-
Training	-	-	-	-	-
Capital Equipment > \$5,000	-	-	25,000	25,000	-
Emergency Vehicles	-	-	-	-	-
Payments to other Agencies	-	-	115,111	115,111	-
Other Financing Uses	332,670	398,174	-	-	-
<b>Total</b>	<b>332,670</b>	<b>398,174</b>	<b>140,111</b>	<b>140,111</b>	-
<b>Estimated Fund Balance</b>	<b><u>826,925</u></b>	<b><u>840,431</u></b>	<b><u>722,320</u></b>	<b><u>722,320</u></b>	<b><u>-</u></b>



# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

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## 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 23-24			FY 24-25		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>	
50,000	6,719	50,000	50,000	-	

# MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

---

	FY 23-24		FY 24-25		Adopted
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	
Opening Balance	298,321	302,863	302,822	302,822	-
<b><u>Revenues:</u></b>					
Interest Earnings	500	11,220	500	500	-
<b>Total</b>	<b>500</b>	<b>11,220</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Total Resources:</b>	<b><u>298,821</u></b>	<b><u>309,541</u></b>	<b><u>303,322</u></b>	<b><u>303,322</u></b>	<b><u>-</u></b>
<b><u>Expenditures:</u></b>					
Assistance to Elderly	50,000	6,719	50,000	50,000	-
<b>Total</b>	<b>50,000</b>	<b>6,719</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Estimated Fund Balance</b>	<b><u>253,863</u></b>	<b><u>302,822</u></b>	<b><u>253,322</u></b>	<b><u>253,322</u></b>	<b><u>-</u></b>

# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

---

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 2023-2024, funds within the North Carolina Opioid Settlement Special Revenue Fund are being used for several strategies including Evidence-based Addiction Treatment, Recovery Support Services, Naloxone Distribution, a Syringe Service Program, Treatment of Opioid Use Disorder, Preventing Misuse of Opioids, Prevention of Overdose Deaths and Other Harms, and Leadership, Planning, and Coordination.

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## PROGRAM SUMMARY

FY 22-23		FY 23-24		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
-	759,222	2,428,898	2,428,898	2,428,898

# NORTH CAROLINA OPIOID SETTLEMENT SPECIAL REVENUE FUND

---

	FY 23-24		<u>Request</u>	FY 24-25	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	-	-	759,222	759,222	759,222
<b><u>Revenues:</u></b>					
Intergovernmental	-	-	1,669,676	1,669,676	1,669,676
<b>Total</b>	-	-	<b>1,669,676</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><b>2,428,898</b></u>
<b><u>Expenditures:</u></b>					
Budget Reserve	-	759,222	2,428,898	2,428,898	2,428,898
<b>Total</b>	-	<b>759,222</b>	<b>2,428,898</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>

# STATE PUBLIC SCHOOL BUILDING CAPITAL FUND

The 1987 Session of the North Carolina General Assembly passed legislation (the School Facilities Finance Act) establishing the Public School Building Capital Fund. The purpose of this fund is to assist county governments in meeting their public school building capital needs and their equipment needs under their local school technology plans. One part, the ADM Fund, is funded through corporate income taxes. The second part, the Lottery Fund, is funded through the North Carolina Education Lottery, which began in 2006. In Forsyth County, the Lottery portion of the PSBCF is used for debt service payments on school related capital projects.

	ORIGINAL <u>BUDGET</u>	CURRENT <u>BUDGET</u>	ESTIMATE	
			TOTALS <u>AT 6-30-24</u>	FUTURE <u>ACTIVITY</u> <u>2024-25</u> <u>ACTIVITY</u>
<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	-	71,169,545	74,196,187	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>122,836,443</b>	<b>123,056,907</b>	<b>3,650,000</b>
<b>Total Resources</b>	<b>581,600</b>	<b>122,836,443</b>	<b>123,056,907</b>	<b>3,650,000</b>
				Estimated future activity depends on availability of funds from the State.
<b>Expenditures</b>				
School Construction Projects	581,600	59,714,442	60,572,651	-
Debt Service Paid with Lottery Proceeds	-	63,122,001	62,484,256	3,650,000
<b>Total</b>	<b>581,600</b>	<b>122,836,443</b>	<b>123,056,907</b>	<b>3,650,000</b>
<b>Estimated Fund Balance</b>	-	-	-	-

# SPECIAL TAX DISTRICT FUNDS

	<u>FY24</u>	<u>FY24</u>	<u>FY25</u>	<u>FY25</u>	<u>FY25</u>	<u>Tax Rate</u>	<u>Fund</u>	<u>Total</u>
	<u>Approp.</u>	<u>Tax Rate</u>	<u>Req. Tax Rate</u>	<u>Recom. Tax Rate</u>	<u>Adopted Tax Rate</u>	<u>Revenue</u>	<u>Balance Approp.</u>	<u>Approp.</u>
Beeson Cross Rds* (F)	400,677	.0950	.0950	.0950		395,575	15,000	410,575
Beeson Cross Rds SD	52,374	.0950	.0950	.0950		42,766	3,500	46,266
Belews Creek** (P)	515,498	.1100	.1100	.1100		525,857	23,164	549,021
City View* (P)	49,670	.1000	.1000	.1000		49,174	1,270	50,444
Clemmons** (F)	2,063,484	.0600	.1000	.0600		2,038,703	74,000	2,112,703
Forest Hill**	14,921	.1200	.1200	.1200		13,771	1,173	14,944
Griffith* (P)	245,319	.0850	.1250	.0850		244,848	3,705	248,553
Gumtree** (P)	111,582	.1225	.1225	.1225		110,268	5,782	116,050
Horneytown** (P)	386,627	.1500	.1500	.1500		389,991	11,199	401,190
King of Forsyth Co.** (F)	667,710	.0850	.0850	.0850		671,136	-	671,136
Lewisville** (F)	1,960,639	.0850	.0900	.0850		1,980,388	56,034	2,036,422
Mineral Springs** (P)	276,527	.1200	.1200	.1200		272,746	16,254	289,000
Min. Springs SD	11,111	.1200	.1200	.1200		11,263	162	11,425
Mt. Tabor** (F)	97,980	.0850	.0850	.0850		97,745	5,500	103,245
Old Richmond** (P)	544,495	.0950	.1250	.0950		544,122	11,458	555,580
Piney Grove* (F)	1,058,007	.1400	.1400	.1400		1,064,481	26,984	1,091,465
Rural Hall** (F)	593,356	.1050	.1050	.1050		596,057	18,000	614,057
Salem Chapel** (P)	148,905	.1400	.1400	.1400		150,046	554	150,600
South Fork* (F)	5,584	.0600	.1000	.0600		5,436	100	5,536
Talley's Crossing** (P)	244,707	.1000	.1000	.1000		247,847	8,861	256,708
Triangle*	139,447	.0920	.0920	.0920		139,166	1,033	140,199
Union Cross** (P)	460,402	.1350	.1350	.1350		462,059	8,092	470,151
Vienna* (F)	859,538	.0850	.0850	.0850		872,302	42,000	914,302
Walkertown** (P)	483,288	.1000	.1000	.1000		479,745	12,725	492,470
West Bend*	65,952	.0850	.0900	.0850		65,133	2,283	67,416
County Overlay	506,884	.0039	.0039	.0039		519,420	-	519,420
*Fire Protection District		(P) Part-Time Employees					(F) 24 Hour Employees	
**Fire/Rescue Districts		SD = Service District						



# CAPITAL PROJECTS ORDINANCES TABLE OF CONTENTS

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This section accounts for all financial resources to be used for the acquisition or construction of major capital facilities.

2011 Library Bond CPO.....	175
2016 Kaleideum CPO.....	176
2016 Schools CPO.....	177
2016 FTCC CPO.....	178
2016 Parks Facilities Bonds CPO.....	179
2017 Court Facilities CPO.....	180
2017 Tanglewood Business Park CPO.....	181
2018 Smith Reynolds Airport CPO.....	182
2019 Pay-Go CPO.....	183
2020 2/3rds Bonds CPO.....	184
2020 WSFCS Capital Maintenance 2/3rds Bonds CPO.....	185
2020 Radio System Upgrade CPO.....	186
2020 Pay-Go CPO.....	187
2021 Pay-Go CPO.....	188
2022 Belews Lake Park CPO.....	189
2022 Pay-Go CPO.....	190
2023 Pay-Go CPO.....	191



# 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, 6-23-2022

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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>813,496</b>	<b>813,496</b>
<b>Revenues</b>					
Interest Earnings	-	212,037	698,571	-	-
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>47,041,626</b>	<b>41,641,990</b>	-	-
<b>Total Resources</b>	<b>40,240,000</b>	<b>47,041,626</b>	<b>41,641,990</b>	<b>813,496</b>	<b>813,496</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	140,000	235,420	-	-
Debt Issuance Costs	-	143,000	530,036	-	-
Transfer to General Fund	-	440,000	440,000	-	813,496
Transfer to 2021 Pay-Go CPO	-	212,037	212,037	-	-
Library - NPR	-	6,060,000	-	-	-
<b>Total</b>	<b>40,240,000</b>	<b>47,041,626</b>	<b>40,828,494</b>	-	<b>813,496</b>
<b>Estimated Fund Balance</b>	-	-	<b>813,496</b>	<b>813,496</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  
 4-21-2022, 12-7-2023

Accounts for funds to assist with the construction of a new family museum, facilitated by the merger of the Children's Museum of Winston-Salem and SciWorks, now known as Kaleideum. Funds will be used from the sale of various County-owned properties as well as \$2,500,000 previously set aside for a speculative building in the Union Cross Business Park. \$1,000,000 of funding provided by the State in the 2nd year of the 2015-2017 biennium budget through the NC Department of Natural and Cultural Resources. \$500,000 to be used for design and construction costs with the remaining \$500,000 used to design/purchase museum exhibits.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>4,360,945</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	563,665	-	-
Sale of Surplus Property	12,800,000	-	-	-	-
Other Sales	1,000,000	-	-	-	-
Sale of Real Property	-	2,850,000	3,559,309	-	-
Special Gifts	340,000	-	-	-	-
Miscellaneous Income	700,000	200,000	-	-	-
Other Reimbursements	-	-	340,795	-	-
Transfer from General Fund	2,500,000	13,921,088	13,921,088	-	-
Transfer from 2017 Court Facilities CPO	-	8,250,000	8,250,000	-	-
Net Issue Premium	-	-	2,120,153	-	-
Other Borrowing Proceeds	-	12,758,912	10,430,000	-	-
<b>Total</b>	<b>17,340,000</b>	<b>41,080,000</b>	<b>40,619,269</b>	<b>1,565,741</b>	-
<b>Total Resources</b>	<b>17,340,000</b>	<b>41,080,000</b>	<b>40,619,269</b>	<b>5,926,686</b>	-
<b>Expenditures</b>					
New Family Museum Construction	17,340,000	32,830,000	28,008,324	4,821,676	-
Transfer to the General Fund	-	8,250,000	8,250,000	1,105,010	-
<b>Total</b>	<b>17,340,000</b>	<b>41,080,000</b>	<b>36,258,324</b>	<b>5,926,686</b>	-
<b>Estimated Fund Balance</b>	-	-	<b>4,360,945</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  
 2-2-2023, 6-29-2023, 12-21-2023  
 1-18-2024, 5-2-2024

Bond referendum voter-approved in November 2016 for \$350,000,000. Various projects funded within these bonds. Project categories include Maintenance & Technology, Building Capital Projects, and Safety & Traffic projects at various sites.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	105,798,726	87,787,257
<b>Revenues</b>					
Interest Earnings	813,953	813,953	5,787,692	-	-
Winston-Salem/Forsyth County Schools	-	1,200,000	892,313	-	-
Bond Proceeds	350,000,000	350,000,000	341,606,056	-	(21,441,171)
Net Issue Premium	-	-	29,835,115	-	-
<b>Total</b>	<b>350,813,953</b>	<b>352,013,953</b>	<b>378,121,176</b>	-	<b>(21,441,171)</b>
<b>Total Resources</b>	<b>350,813,953</b>	<b>352,013,953</b>	<b>378,121,176</b>	<b>105,798,726</b>	<b>66,346,086</b>
<b>Expenditures</b>					
Debt Issuance Costs	813,953	813,953	525,093	72,215	216,645
Schools Capital Projets - Reserve	350,000,000	7,645,628	-	-	7,645,628
Maintenance & Technology Projects	-	54,420,000	44,283,702	2,534,075	7,602,224
Building Capital Projects	-	274,975,441	220,821,053	13,538,597	40,615,791
Safety & Traffic Projects	-	14,158,931	6,692,602	1,866,582	5,599,747
Transfer to General Fund	-	-	-	-	-
<b>Total</b>	<b>350,813,953</b>	<b>352,013,953</b>	<b>272,322,450</b>	<b>18,011,469</b>	<b>61,680,034</b>
<b>Estimated Fund Balance</b>	-	-	<b>105,798,726</b>	<b>87,787,257</b>	<b>4,666,052</b>

# 2016 FORSYTH TECHNICAL COMMUNITY COLLEGE CPO

Fund 394 - Adopted: 12-19-2016  
 Amended: 4-24-2017  
 11-30-2017, 2-27-2019  
 2-16-2023

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.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	34,618,026	3,767,503
<b>Revenues</b>					
Bond Proceeds	65,000,000	65,000,000	60,930,065		-
Interest Earnings	151,163	151,163	2,487,187	-	-
Net Issue Premium	-	-	4,069,935	-	-
<b>Total</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>67,487,187</b>	-	-
<b>Total Resources</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>67,487,187</b>	<b>34,618,026</b>	<b>3,767,503</b>
<b>Expenditures</b>					
Debt Issuance Costs	151,163	151,163	135,106	7,308	16,057
Oak Grove Phases 3 and 4	-	21,000,000	16,436,700	4,563,300	-
Learning Commons	-	18,198,839	578,275	17,620,564	-
Transportation Center Addition	-	9,201,161	541,810	8,659,351	-
Aviation Center	-	16,600,000	15,177,270	-	1,422,730
Budget Reserve	65,000,000	-	-	-	-
Transfer to General Fund	-	-	-	-	2,328,716
<b>Total*</b>	<b>65,151,163</b>	<b>65,151,163</b>	<b>32,869,161</b>	<b>30,850,523</b>	<b>3,767,503</b>
<b>Estimated Fund Balance</b>	-	-	<b>34,618,026</b>	<b>3,767,503</b>	-

# 2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

Amended: 12-7-2023

Voter approved bonds for \$15 million approved bonds in the November 2016 Referendum. Bonds issued in increments of \$3.75 million every other year - 2017, 2019, 2021, and 2023. Bond funds will be used to make improvements at Tanglewood Golf Course Improvements, clubhouse improvements, roadway access improvements at Tanglewood Park, replace playground equipment at various parks, prepare a Horizons Park Master Plan, infrastructure improvements at Horizons Park, new Multi-use Agriculture Event Center, and a greenway project for Triad Park.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>10,358,913</b>	<b>6,784,100</b>
<b>Revenues</b>					
Bond Proceeds	15,000,000	15,000,000	13,801,757	-	-
Interest Earnings	34,884	34,884	200,845	-	-
Net Issue Premium	-	-	1,212,598	-	-
Transfer from General Fund	-	3,600,000	3,600,000	-	-
<b>Total</b>	<b>15,034,884</b>	<b>18,634,884</b>	<b>18,815,200</b>	-	-
<b>Total Resources</b>	<b>15,034,884</b>	<b>18,634,884</b>	<b>18,815,200</b>	<b>10,358,913</b>	<b>6,784,100</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	-	615,000	200,755	-	375,669
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	-	-	-	-	-
Triad Park - Greenway	-	300,000	-	-	300,000
Horizons Park Master Plan Phase 1	-	2,500,000	131,558	45,785	2,322,657
Multi-Use Agricultural Event Center	-	7,585,000	955,972	3,529,028	3,100,000
Transfer to General Fund	-	-	-	-	627,190
Transfer to 2019 Pay-Go CPO	-	1,600,000	1,600,000	-	-
<b>Total</b>	<b>15,034,884</b>	<b>18,634,884</b>	<b>8,456,287</b>	<b>3,574,813</b>	<b>6,742,533</b>
<b>Estimated Fund Balance</b>	-	-	<b>10,358,913</b>	<b>6,784,100</b>	<b>41,567</b>

# 2017 COURT FACILITIES CPO

Fund 396 - Adopted: 03-13-2017  
 Amended 4-12-2018  
 12-20-2018, 4-16-2020, 12-7-2023

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.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	7,829,970	-
<b>Revenues</b>					
Bond Proceeds	5,000,000	115,915,200	4,709,862	-	-
Installment Purchase	-	-	86,658,650	-	-
Interest Earnings	-	1,351,000	442,721	-	-
Net Issue Premium	-	-	15,784,202	-	-
<b>Total</b>	<b>5,000,000</b>	<b>117,266,200</b>	<b>107,595,435</b>	-	-
<b>Total Resources</b>	<b>5,000,000</b>	<b>117,266,200</b>	<b>107,595,435</b>	<b>7,829,970</b>	-
<b>Expenditures</b>					
Debt Issuance Costs	-	101,000	99,794	-	-
Design/Architect/Engineering/Land	-	-	9,075,856	1,255,767	-
Construction	-	-	82,339,815	6,574,203	-
Capital Outlay - B/O	5,000,000	108,915,200	-	-	-
Transfer to 2016 New Family Museum CPO	-	8,250,000	8,250,000	-	-
<b>Total</b>	<b>5,000,000</b>	<b>117,266,200</b>	<b>99,765,465</b>	<b>7,829,970</b>	-
<b>Estimated Fund Balance</b>	-	-	<b>7,829,970</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  
 2-16-2023

Funds to assist in the development of the Forsyth County Tanglewood Business Park located in western Forsyth County. Funds include grant dollars from the Golden LEAF Foundation, City/County Utilities - out of county utilities services dollars, and sale of business park property to investors. Funds will be used to assist with developing the infrastructure on County-owned property at Idols Road for business development.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	1,660,246	1,222,954
<b>Revenues</b>					
Golden Leaf Foundation Grant	100,000	100,000	-	-	-
NC Department of Commerce	-	2,400,000	-	-	-
City/County Utilities - out of county service funds	690,000	690,000	690,000	-	-
Sale of Land	399,500	399,500	399,500	-	-
Interest Earnings	-	-	107,496	-	-
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>9,462,800</b>	<b>7,517,296</b>	-	-
<b>Total Resources</b>	<b>1,189,500</b>	<b>9,462,800</b>	<b>7,517,296</b>	<b>1,660,246</b>	<b>1,222,954</b>
<b>Expenditures</b>					
Tanglewood Business Park	790,000	8,953,300	5,361,613	437,292	-
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>9,462,800</b>	<b>5,857,050</b>	<b>437,292</b>	<b>14,063</b>
<b>Estimated Fund Balance</b>	-	-	<b>1,660,246</b>	<b>1,222,954</b>	<b>1,208,891</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, 6-23-2022, 12-15-2022  
 5-18-2023, 5-2-2024

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, Pay-Go funds, and other revenue.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	10,548,019	5,667,108
<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	-	-	1,120,536	-	-
Sale of Property	-	1,550,679	1,550,679	-	-
Transfer from General Fund	326,000	4,888,580	326,000	825,000	3,737,580
Transfer from 2018 Pay-Go CPO	-	425,680	425,680	-	-
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>96,339,271</b>	<b>35,154,420</b>	<b>30,119,896</b>	<b>32,185,491</b>
<b>Total Resources</b>	<b>9,880,000</b>	<b>96,339,271</b>	<b>35,154,420</b>	<b>40,667,915</b>	<b>37,852,599</b>
<b>Expenditures</b>					
Runway 15-33 Improvements	2,125,000	2,250,000	46,268	103,759	2,099,973
Terminal Ramp, Runway 4-22	200,000	205,600	204,204	-	-
Taxiway Lima and Ramp	6,200,000	14,550,000	380,866	127,610	14,041,524
Taxiway Quebec	550,000	649,080	457,545	191,535	-
Terminal Area Improvements	550,000	29,000,000	14,090,447	9,001,161	5,908,392
4001 North Liberty Street Improvements	195,000	6,610,015	382,851	208,178	6,018,986
Terminal Fencing	60,000	70,220	62,221	-	-
Airfield Drainage Improvements	-	500,000	98,509	8,200	393,291
Runway 15-33 Rehabilitation	-	8,500,000	7,343,852	375,646	780,502
Taxiway Alpha	-	14,350,920	767,000	8,197,932	5,385,988
Capital Repair/Maintenance	-	2,284,436	696,236	120,422	1,467,778
Security Upgrades	-	350,000	-	350,000	-
South Ramp & Quebec Ramp Study	-	250,000	13,652	110,114	126,234
MRO Hangar Development	-	14,900,000	62,750	14,837,250	-
Car Wash	-	584,000	-	84,000	500,000
Brushy Fork	-	300,000	-	300,000	-
Lower Terminal Parking	-	985,000	-	985,000	-
<b>Total</b>	<b>9,880,000</b>	<b>96,339,271</b>	<b>24,606,401</b>	<b>35,000,807</b>	<b>36,222,668</b>
<b>Estimated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>10,548,019</b>	<b>5,667,108</b>	<b>1,629,931</b>



# 2019 PAY-GO CPO

Fund 336 - Adopted: 1-16-2020  
 Amended: 1-21-21, 4-15-21, 5-6-21  
 12/7/2023

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2019 Pay-Go CPO includes \$5,841,610 that were available as of June 30, 2019 and additional funds from the closeout of projects in the 2016 Pay-Go CPO and the 2018 Pay-Go CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	15,805,650	11,973,018
<b>Revenues</b>					
State	-	4,000,000	4,000,000		
Transfer from General Fund	5,841,610	8,460,620	8,460,620	-	-
Transfer from 2016 Pay-go CPO	839,450	839,450	839,450	-	-
Transfer from 2016 Parks Facilities CPO	-	1,600,000	1,600,000		
Transfer from 2018 Pay-go CPO	839,132	839,132	839,132	-	-
Transfer from 2018 2/3rds Bonds CPO	-	671,000	671,000		
Transfer from 2020 Pay-go CPO	-	3,567,017	3,567,017	-	-
Transfer from 2020 2/3rds Bonds CPO	-	600,000	600,000		
Transfer from 2021 Pay-go CPO	-	269,344	269,344		
Transfer from 2022 Pay-go CPO	-	285,943	285,943		
Interest Earnings	-	1,265,927	1,265,927	-	-
<b>Total</b>	<b>7,520,192</b>	<b>22,398,433</b>	<b>22,398,433</b>	-	-
<b>Total Resources</b>	<b>7,520,192</b>	<b>22,398,433</b>	<b>22,398,433</b>	<b>15,805,650</b>	<b>11,973,018</b>
<b>Expenditures</b>					
Enterprise Resource Planning System	3,000,000	4,415,000	4,351,000	64,000	-
Budget Reserve for U.S. EDA Grant for Smith Reynolds Airport	1,925,415	-	-	-	-
Tanglewood Clubhouse	2,594,777	15,973,018	231,368	3,768,632	11,973,018
Transfer to the General Fund	-	85,000	85,000		
Transfer to the 2018 Airport CPO	-	1,925,415	1,925,415		
<b>Total</b>	<b>7,520,192</b>	<b>22,398,433</b>	<b>6,592,783</b>	<b>3,832,632</b>	<b>11,973,018</b>
<b>Estimated Fund Balance</b>	-	-	<b>15,805,650</b>	<b>11,973,018</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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	3,100,626	2,606,559
<b>Revenues</b>					
Bond Proceeds	4,000,000	4,000,000	3,531,081	-	-
Interest Earnings	-	-	129,268	-	-
Net Issue Premium	-	-	470,091	-	-
<b>Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,130,440</b>	-	-
<b>Total Resources</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,130,440</b>	<b>3,100,626</b>	<b>2,606,559</b>
<b>Expenditures</b>					
County Capital Maintenance/Repair	2,000,000	2,000,000	702,576	490,175	807,249
Parks Capital Maintenance	2,000,000	1,800,000	127,238	3,892	1,668,870
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>1,029,814</b>	<b>494,067</b>	<b>2,477,875</b>
<b>Estimated Fund Balance</b>	-	-	<b>3,100,626</b>	<b>2,606,559</b>	<b>128,684</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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	<b>1,522,784</b>	<b>128,320</b>
<b>Revenues</b>					
Interest Earnings	-	-	125,830	-	-
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>12,598,320</b>	-	-
<b>Total Resources</b>	<b>10,235,000</b>	<b>12,470,000</b>	<b>12,598,320</b>	<b>1,522,784</b>	<b>128,320</b>
<b>Expenditures</b>					
Schools Capital Outlay	10,235,000	12,470,000	11,075,536	1,394,464	-
Transfer to the General Fund	-	-	-	-	128,320
<b>Total</b>	<b>10,235,000</b>	<b>12,470,000</b>	<b>11,075,536</b>	<b>1,394,464</b>	<b>128,320</b>
<b>Estimated Fund Balance</b>	-	-	<b>1,522,784</b>	<b>128,320</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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	2,953,459	1,011,500
<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	-	-
City of Winston-Salem	-	9,000,000	-	9,000,000	-
Interest Earnings	-	-	153,406	-	-
<b>Total</b>	<b>6,471,087</b>	<b>18,188,455</b>	<b>9,328,061</b>	<b>9,000,000</b>	<b>-</b>
<b>Total Resources</b>	<b>6,471,087</b>	<b>18,188,455</b>	<b>9,328,061</b>	<b>11,953,459</b>	<b>1,011,500</b>
<b>Expenditures</b>					
Personal Services	13,800	-	-	-	-
Other Purchased Services	174,655	188,455	138,041	50,414	-
Capital Outlay - B/O	6,282,632	18,000,000	6,236,561	10,891,545	1,011,500
<b>Total</b>	<b>6,471,087</b>	<b>18,188,455</b>	<b>6,374,602</b>	<b>10,941,959</b>	<b>1,011,500</b>
<b>Estimated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>2,953,459</b>	<b>1,011,500</b>	<b>-</b>

# 2020 PAY-GO CPO

Fund 341 - Adopted: 12-17-2020

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

3-2-2023

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The results of the Fiscal Year 2019-2020 year-end audit revealed \$18,123,285 in available funds for Pay-Go projects. The 2020 Pay-Go CPO included \$15,405,917 of these funds. The other \$2,717,368 were appropriated to the 2020 Radio System Upgrade CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	6,203,665	5,669,842
<b>Revenues</b>					
Transfer from General Fund	15,405,917	22,824,917	22,824,917	-	-
Transfer from 2022 Pay-Go CPO	-	389,057	389,057	-	-
Interest Earnings	-	-	173,573	-	-
<b>Total</b>	<b>15,405,917</b>	<b>23,213,974</b>	<b>23,387,547</b>	-	-
<b>Total Resources</b>	<b>15,405,917</b>	<b>23,213,974</b>	<b>23,387,547</b>	<b>6,203,665</b>	<b>5,669,842</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	1,489,057	1,559,388	-	(70,331)
Enhanced Funding for EMS Rolling Stock	630,000	-	-	-	-
Capital Projects Related to Merged/Co-located Operations with WSFCS	900,000	3,719,000	3,218,577	500,423	-
Belews Lake Phase I	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	5,600,000	-	33,400	5,566,600
Debt Avoidance-Kaldeideum/Airport	2,067,919	50,461	50,461	-	-
Transfer to 2020 WSFCS 2/3rds Bonds Capital Maintenance CPO	-	500,000	500,000	-	-
Transfer to the General Fund	-	2,500,000	2,500,000	-	-
Transfer to 2019 Pay-Go CPO	-	3,465,223	3,465,223	-	-
Transfer to 2020 Motor Vehicle and Mobile Equipment Replacement CPO	-	630,000	630,000	-	-
Transfer to Belews Lake CPO	-	2,000,000	2,000,000	-	-
Transfer to 2021 Pay-Go CPO	-	2,617,458	2,617,458	-	-
<b>Total</b>	<b>15,405,917</b>	<b>23,213,974</b>	<b>17,183,882</b>	<b>533,823</b>	<b>5,496,269</b>
<b>Estimated Fund Balance</b>	-	-	<b>6,203,665</b>	<b>5,669,842</b>	<b>173,573</b>

# 2021 PAY-GO CPO

Fund 342 - Adopted: 1-6-2022  
Amended 6-23-2022, 12-1-2022  
1-5-2023

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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	6,181,767	3,817,569	3,739,576
<b>Revenues</b>					
Guilford County	-	550,000	-	-	-
Interest Earnings	-	4,875	109,511	-	-
Transfer from General Fund	1,836,497	1,936,497	1,936,497	-	-
Transfer from 2018 First and Chestnut Parking CPO	594,477	697,425	697,425	-	-
Transfer from 2011 Library Bond CPO	-	212,037	212,037	-	-
Transfer from 2016 2/3rds Bonds CPO	-	58,950	50,027	-	-
Transfer from 2018 Pay-Go CPO	-	104,525	104,525	-	-
Transfer from 2020 Pay-Go CPO	2,617,458	2,617,458	2,617,458	-	-
<b>Total</b>	<b>5,048,432</b>	<b>6,181,767</b>	<b>5,727,480</b>	-	-
<b>Total Resources</b>	<b>5,048,432</b>	<b>6,181,767</b>	<b>6,181,767</b>	<b>3,817,569</b>	<b>3,739,576</b>
<b>Expenditures</b>					
NC Cooperative Extension Move	2,400,000	2,400,000	-	-	2,400,000
Pickleball	200,000	341,106	333,148	7,958	-
Master Address Repository	250,000	250,000	213,300	36,700	-
Inflation Contingency	2,000,000	239,576	-	-	239,576
Parks and Recreation	-	1,100,000	-	-	-
Human Services	-	33,335	-	33,335	-
Transfer to 2022 Belews Lake CPO	-	1,817,750	1,817,750	-	-
Budget Reserve	198,432	-	-	-	-
<b>Total</b>	<b>5,048,432</b>	<b>6,181,767</b>	<b>2,364,198</b>	<b>77,993</b>	<b>2,639,576</b>
<b>Estimated Fund Balance</b>	-	-	<b>3,817,569</b>	<b>3,739,576</b>	<b>1,100,000</b>

# 2022 BELEWS LAKE PARK CPO

Fund 343 - Adopted: 3-3-2022  
 Amended 11-10-2022, 12-1-2022  
 5/2/2024

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 BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	4,221,237	3,224,156
<b>Revenues</b>					
NC State Capital and Infrastructure Fund	3,000,000	3,000,000	3,000,000	-	-
NC PARTF Grant	500,000	500,000	500,000	-	-
Other State Reimbursements	-	100,000	100,000	-	-
Interest Earnings	-	-	185,679	-	-
Transfer from 2020 2/3rds Bonds Capital Maintenance CPO	200,000	200,000	200,000	-	-
Transfer from 2020 Pay-Go CPO	2,000,000	2,000,000	2,000,000	-	-
Transfer from 2021 Pay-Go CPO	-	1,817,750	1,817,750	-	-
Transfer from General Fund	-	2,500,000	2,500,000	-	-
<b>Total</b>	<b>5,700,000</b>	<b>10,117,750</b>	<b>10,303,429</b>	-	-
<b>Total Resources</b>	<b>5,700,000</b>	<b>10,117,750</b>	<b>10,303,429</b>	<b>4,221,237</b>	<b>3,224,156</b>
<b>Expenditures</b>					
Capital Outlay - B/O	5,700,000	10,117,750	6,082,192	997,081	3,038,477
<b>Total</b>	<b>5,700,000</b>	<b>10,117,750</b>	<b>6,082,192</b>	<b>997,081</b>	<b>3,038,477</b>
<b>Estimated Fund Balance</b>	-	-	<b>4,221,237</b>	<b>3,224,156</b>	<b>185,679</b>

# 2022 PAY-GO CPO

Adopted: 12-1-2022  
Amended 2-16-2023, 3-2-2023, 3-16-2023

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2022 Pay-Go CPO includes \$20,016,620 that were available as of June 30, 2022.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	19,371,263	6,025,263
<b>Revenues</b>					
Transfer from the General Fund	20,016,620	20,180,620	20,016,620	164,000	-
<b>Total</b>	<b>20,016,620</b>	<b>20,180,620</b>	<b>20,016,620</b>	<b>164,000</b>	-
<b>Total Resources</b>	<b>20,016,620</b>	<b>20,180,620</b>	<b>20,016,620</b>	<b>19,535,263</b>	<b>6,025,263</b>
<b>Expenditures</b>					
Tanglewood Parks WiFi Improvements	175,000	175,000	-	175,000	-
Electrification of Fleet	485,320	485,320	-	300,000	185,320
Security Cameras at Recycling Centers	6,300	-	-	-	-
Photovoltaic Solar Projects	100,000	264,000	-	50,000	214,000
Tree Risk Mitigation at Parks	100,000	100,000	-	100,000	-
Multi-Purpose Agricultural Center - Additional F	5,000,000	5,000,000	-	4,500,000	500,000
LEDC Capital Maintenance	2,500,000	2,500,000	-	2,000,000	500,000
Highland Avenue Beautification	2,500,000	2,500,000	-	2,000,000	500,000
Economic Development Reserve	3,000,000	-	-	-	-
Economic Development Projects	3,500,000	1,950,000	-	-	1,950,000
Access Switch Replacement	1,900,000	1,900,000	-	1,900,000	-
Inflation Contingency	500,000	110,943	-	-	110,943
Ambulance	250,000	-	-	-	-
Smith Reynolds Airport ED Projects	-	4,000,000	-	2,000,000	2,000,000
FTCC LEAP ED Project	-	110,000	-	110,000	-
Urgent Repair Program	-	190,000	-	175,000	15,000
Employment Center Identification and Strategy	-	250,000	-	200,000	50,000
Transfer to General Fund	-	6,300	6,300	-	-
Transfer to 2020 Pay-Go CPO	-	389,057	389,057	-	-
Transfer to Motor Vehicles CPO	-	250,000	250,000	-	-
<b>Total</b>	<b>20,016,620</b>	<b>20,180,620</b>	<b>645,357</b>	<b>13,510,000</b>	<b>6,025,263</b>
<b>Estimated Fund Balance</b>	-	-	<b>19,371,263</b>	<b>6,025,263</b>	-



# 2023 PAY-GO CPO

Adopted: 5-2-2024

Funds made available per the County's fund balance policy of any funds above the required 14% would go towards capital purposes. The 2023 Pay-Go CPO includes \$9,655,000 that were available as of June 30, 2023.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-24	ACTIVITY 2024-25	FUTURE ACTIVITY
<b>Opening Balance</b>	-	-	-	9,655,000	4,740,000
<b>Revenues</b>					
Transfer from the General Fund	9,655,000	9,655,000	9,655,000	-	-
<b>Total</b>	<b>9,655,000</b>	<b>9,655,000</b>	<b>9,655,000</b>	-	-
<b>Total Resources</b>	<b>9,655,000</b>	<b>9,655,000</b>	<b>9,655,000</b>	<b>9,655,000</b>	<b>4,740,000</b>
<b>Expenditures</b>					
Radio Consoles - FCSO Dispatch	200,000	200,000	-	200,000	-
FOCUS Replacement - DSS	540,000	540,000	-	300,000	240,000
Monarch Building Improvements	3,800,000	3,800,000	-	2,000,000	1,800,000
Library Branch Upfits	2,500,000	2,500,000	-	500,000	2,000,000
Campground Expansion	750,000	750,000	-	250,000	500,000
Festival of Lights Display Enhancements	250,000	250,000	-	125,000	125,000
Tanglewood Park Yadkin River Overlook	175,000	175,000	-	100,000	75,000
LEDC Security	1,070,000	1,070,000	-	1,070,000	-
Government Center Security Upgrades	150,000	150,000	-	150,000	-
Animal Shelter Improvements	100,000	100,000	-	100,000	-
Parking Deck Cameras	120,000	120,000	-	120,000	-
<b>Total</b>	<b>9,655,000</b>	<b>9,655,000</b>	-	<b>4,915,000</b>	<b>4,740,000</b>
<b>Estimated Fund Balance</b>	-	-	<b>9,655,000</b>	<b>4,740,000</b>	-

# 2025–2030 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 (FY2024-2025) 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.

## 2025–2030 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.

# 2025–2030 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.

The CIP is reviewed by the Commissioners periodically at briefing sessions, winter workshops, and the adoption of the annual budget.

The CIP consists of a *Summary of All Projects Considered* that 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. Also included is a *Proposed Project by Year* that looks at the proposed projects in terms of the year in which the project is to begin and shows projected cost for the year.

For the Capital Improvement Planning period for FY25 – FY30, 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 \$653,157,396. There have been very preliminary discussions about a possible referendum for Winston-Salem/Forsyth County Schools, but the total amount that would be requested is still under discussion.

Key points of the Capital Plan include:

### **Source of Funding for Included Projects**

Limited Obligation Bonds	17,000,000
2/3rds Bonds	54,810,000
Grant	69,858,935
Pay-Go	20,274,936
Miscellaneous	8,853,599
<b>Total</b>	<b><u>\$375,858,493</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 identified needs for the planning period FY25 – FY30. All projects require final approval by the Board of Commissioners before moving forward.

**2025–2030 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS  
 FORSYTH COUNTY, NORTH CAROLINA**

**Summary of All Projects Considered**

<b>All Projects Considered</b>	<b>Total Project(s) Requested</b>	<b>Proposed in Plan</b>	<b>Debt Leveling Proposed</b>
<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 FY25, and FY27, and FY29.	35,910,000	35,910,000	
<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 FY25, and FY27, and FY29.	6,900,000	6,900,000	
<b>County General Capital Maintenance</b> - \$2 million in FY25, and FY27, and FY29.	31,494,584	6,000,000	
<b>Park System Capital Maintenance</b> - \$2 million in FY25, and FY27, and FY29.	9,936,971	6,000,000	
<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.	15,250,000	3,605,285	
<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.	93,502,591	82,218,935	
<b>Behavioral Health Campus Improvements</b> – The County has identified funding through ARPA and Pay-Go to make various improvements to facilities.	9,277,500	9,277,500	
<b>Belews Lake</b> – The County is opening a new park at Belews Lake, funded in part by grants as well as Pay-Go dollars.	10,032,750	10,032,750	
<b>Other Cultural Improvements</b> – Includes improvements at Parks and Library branches, funded with Pay-Go dollars.	3,675,000	3,675,000	
<b>Other Facility Improvements</b> – Includes Sustainability Efforts.	3,775,000	3,775,000	
<b>Grand Total</b>	<b><u>653,157,396</u></b>	<b><u>375,858,493</u></b>	

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS	Year 1	Year 2	Year 3	Year 4	Year 5	GRAND TOTAL
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Parks-421 River Park-Replace concrete exterior stairs	-	-	30,250	-	-	30,250
Parks-421 River Park-Parking lots (pavt/asph/mill/overlay)	-	-	-	74,200	-	74,200
Parks-C.G. Hill Park-Parking lots (pavt/asph/mill/overlay)	-	-	-	-	58,912	58,912
Parks-C.G. Hill Park-Replace asphalt trail	-	-	-	-	118,950	118,950
Parks-Horizons Park-Rpl overhead/loading dock doors at Maintenance Facility	-	-	-	30,000	-	30,000
Parks-Horizons Park-Rpl Metal roof - Large Red Barn	-	-	-	-	88,361	88,361
Parks-Horizons Park-Rpl Metal roof - Medium Red Barn	-	-	-	-	59,852	59,852
Parks-Horizons Park-Rpl interior lighting system in Restroom Building	-	-	-	56,772	-	56,772
Parks-Horizons Park-Roadways (pavt/asph/mill/overlay)	-	-	-	-	231,515	231,515
Parks-Horizons Park-Parking Lot B (pavt/asph/mill/overlay)	-	-	-	-	152,537	152,537
Parks-Horizons Park-Parking Lot A (pavt/asph/mill/overlay)	-	-	-	-	78,400	78,400
Parks-J. Moser Park-Roadways (pavt/asph/mill/overlay)	-	-	-	-	144,942	144,942
Parks-J. Moser Park-Parking Lot D (pavt/asph/mill/overlay)	-	-	-	65,048	-	65,048
Parks-J. Moser Park-Parking Lot C (pavt/asph/mill/overlay)	-	-	-	-	45,770	45,770
Parks-J. Moser Park-Parking Lot A (pavt/asph/mill/overlay)	-	-	-	-	78,470	78,470
Parks-J. Moser Park-Parking Lot B (pavt/asph/mill/overlay)	-	-	-	-	31,752	31,752
Parks-Kville Lk Park-Roadways (pavt/asph/mill/overlay)	-	-	-	-	47,460	47,460
Parks-Kville Lk Park-Parking lots (pavt/asph/mill/overlay)	-	-	-	119,823	-	119,823
Parks-Kville Lk Park-Playfield surfaces, small areas (rubber)	-	-	-	71,188	-	71,188
Parks-Union Cr Park-Prep/paint flooring in Radar Tower	-	-	-	36,578	-	36,578
Parks-Union Cr Park-Parking Lot C (pavt/asph/mill/overlay)	-	161,648	-	-	-	161,648
Parks-Union Cr Park-Parking Lot B (pavt/asph/mill/overlay)	-	-	-	-	108,080	108,080
Parks-Union Cr Park-Parking Lot A (pavt/asph/mill/overlay)	-	-	-	-	74,368	74,368
Parks-Union Cr Park-Resurface tennis & volleyball courts - ACR	-	-	-	-	91,260	91,260
Parks-Union Cr Park-Resurface basketball courts - ACR	-	-	-	-	45,135	45,135
Parks-Wlktown Park-Parking Lots (seal & stripe/asph/pavt)	43,102	-	-	-	-	43,102
Parks-Wlktown Prk-Playfield Surfaces (small areas/rubber, rpl)	-	-	-	41,340	-	41,340
Parks-Wlktown Prk-Rpl irrigation sys (pop-up heads)	-	-	-	-	66,862	66,862
Parks-Tanglewood Park-Rpl dock/pier decking/structure at Mallard Lake	34,650	-	-	-	-	34,650
Parks-Tanglewood Park-Pave Mallard Lake lot (pavt/asph/mill/overlay)	-	-	-	-	141,827	141,827
Parks-Tanglewood Park-Rpl fire alarm system in Steel Barn	-	-	40,200	-	-	40,200
Parks-Tanglewood Park-Fire suppression system in Steel Barn	-	-	67,200	-	-	67,200
Parks-Tanglewood Park-Rpl interior lighting system in Steel Barn	-	-	107,520	-	-	107,520
Parks-Tanglewood Park-Prep/paint flooring in Maintenance Ctr Bldg A	-	147,600	-	-	-	147,600
Parks-Tanglewood Park-Prep/paint ceiling finishes in Maintenance Ctr Bldg A	-	-	-	-	30,750	30,750
Parks-Tanglewood Park-Prep/paint Manor House exterior walls	-	-	38,691	-	-	38,691
Parks-Tanglewood Park-Replace ceramic wall tiles in Manor House	-	-	-	-	90,684	90,684
Parks-Tanglewood Park-Replace Manor House carpet (commercial std)	-	-	47,205	-	-	47,205
Parks-Tanglewood Park-Rpl interior lighting system - Manor House (med dens)	-	-	-	77,104	-	77,104
Parks-Tanglewood Park-Manor House Parking Lots (pavt/asph/mill/overlay)	-	-	-	-	65,436	65,436
Parks-Tanglewood Park-Rpl exterior walls - Mule Barn (wood shakes/shingles)	-	-	-	54,164	-	54,164
Parks-Tanglewood Park-Mule Parn Parking Lot (pavt/asph/mill/overlay)	-	-	-	80,220	-	80,220
Parks-Tanglewood Park-Rpl exterior doors at North Stables Barn #1	-	-	-	-	36,000	36,000
Parks-Tanglewood Park-Rpl roofing (asphalt shingle, 20-yr std) at N. Stables Barn #1	-	-	-	34,287	-	34,287
Parks-Tanglewood Park-Rpl Interior lighting system (low densit) - N. Stables Barn #1	-	-	-	-	46,080	46,080
Parks-Tanglewood Park-Rpl roofing (asphalt shingle, 20-yr std) N. Stables Barn #2	-	-	-	34,287	-	34,287
Parks-Tanglewood Park-Rpl interior lighting system (low density) N. Stables Barn #2	-	-	-	-	46,080	46,080
Parks-Tanglewood Park-Rubber chips (3" depth) playfield surfaces - Picnic Shelter #4	-	44,492	-	-	-	44,492
Parks-Tanglewood Park-Parking lot (pavt/asph/mill/overlay)- Picnic Shelter #4	-	-	79,139	-	-	79,139

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS	Year 1	Year 2	Year 3	Year 4	Year 5	GRAND TOTAL
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Parks-Tanglewood Park-Pool, basin/deck finishes (rubber/vinyl liner) Bath House	-	-	56,714	-	-	56,714
Parks-Tanglewood Park-Parking Lot (asphalt/seal & stripe) - Pool Bath House	32,400	-	-	-	-	32,400
Parks-Tanglewood Park-Rpl filtration system at Pool Mechanical House	-	-	-	78,000	-	78,000
Parks-Tanglewood Park-Replace flooring (ceramic tile) - Red Barn	-	-	55,296	-	-	55,296
Parks-Tanglewood Park-Parking Lot (pavt/asph/mill/overlay) - Red Barn	-	-	-	-	146,293	146,293
Parks-Tanglewood Park-Parking Lot (pavt/asph/mill/overlay) - Par 3 Clubhouse	-	-	105,235	-	-	105,235
Parks-Tanglewood Park-Parking Lot (pavt/asph/mill/overlay) Welcome Center	-	-	-	-	45,028	45,028
Parks-Tanglewood Park-Parking Lot (pavt/asph/mill/overlay) - Tennis	30,780	-	-	-	-	30,780
Parks-Tanglewood Park-Stadium Itg (prof/college competition grade) - Tennis Cts	-	-	-	2,000,000	-	2,000,000
Parks-Tanglewood Park-Rpl pole light fixtures w/lamps (20' w/ LED) - Tennis	-	-	-	-	84,000	84,000
Parks-Tanglewood Park-Rpl Sidewalk (brick masonry pavers) - Greenhouse	-	-	-	-	42,273	42,273
Parks-Tanglewood Park-Signage (property, monument, rpl)	-	-	-	-	105,000	105,000
Parks-Tanglewood Park-Rpl interior lighting system (med density) Walnut Hall	-	-	-	-	31,840	31,840
Parks-Tanglewood Park-Rpl exterior walls (wood shakes/shingles) Western Barn	31,900	-	-	-	-	31,900
Parks-Triad Park-Rpl overhead/dock doors + ext. doors & windows - Hangar	-	-	-	87,700	-	87,700
Parks-Triad Park-Rpl interior lighting system (med density) - Hangar	-	-	-	-	59,940	59,940
Parks-Triad Park-Parking lots (pavt/asph/mill/overlay) - Picnic Shelter #1	-	-	-	140,056	-	140,056
Parks-Triad Park-Playfield Surfaces (small areas/rubber) - Picnic Shelter #1	-	-	-	84,604	-	84,604
Parks-Triad Park-Parking lots (pavt/asph/mill/overlay) - Picnic Shelter #4	-	-	-	-	145,089	145,089
Parks-Triad Park-Playfield Surfaces (small areas/rubber) - Picnic Shelter #4	-	-	211,172	-	-	211,172
Parks-Triad Park-Rpl lg & med MP play struct + swingset - Picnic Shelter #6	57,500	-	-	-	-	57,500
Parks-Triad Park-Playfield Surfaces (small areas/rubber) - Picnic Shelter #6	260,000	-	-	-	-	260,000
Parks-Triad Park-Roadways (pavt/asph/mill/overlay)	-	-	-	-	826,350	826,350
Parks-Triad Park-Replace asphalt trail	-	588,445	-	-	-	588,445
Parks-Triad Park-Parking lots (pavt/asph/mill/overlay) - Restroom #4	-	182,784	-	-	-	182,784
Parks-Triad Park-Playfield Surfaces (small areas/rubber) - Restroom #4	-	-	144,300	-	-	144,300
Parks-Triad Park-Parking lots (pavt/asph/mill/overlay) - Woodland Hall	-	-	-	-	227,850	227,850
Gen Svc-Annex 2-Roof	194,548	-	-	-	-	194,548
Gen Svc-Clemmons EMS-Generator	25,000	-	-	-	-	25,000
Gen Svc-DSS-Aluminum Entry Replacement	-	-	-	20,000	-	20,000
Gen Svc-Fire HQ-Replace Fire Alarm System	-	-	15,000	-	-	15,000
Gen Svc-FCGC-Roof	842,990	-	-	-	-	842,990
Gen Svc-FCGC-Generator	-	-	-	200,400	-	200,400
Gen Svc-FCGC-Air Handling Units (All Floors) & exhaust fans	-	800,000	-	-	-	800,000
Gen Svc-FCGC-Cooling Towers - Central cooling	-	-	-	150,000	-	150,000
Gen Svc-FCGC-HVAC Pumps	-	30,000	-	-	-	30,000
Gen Svc-FCGC-Chiller - Central cooling	-	600,000	-	-	-	600,000
Gen Svc-FCGC-Replace Escalators	-	-	-	500,000	-	500,000
Gen Svc-Linville M.C.-Roof	-	619,200	-	-	-	619,200
Gen Svc-LEDC-Cell floors - Flooring	1,000,000	1,000,000	1,000,000	-	-	3,000,000
Gen Svc-LEDC-Air handling unit - air distribution	-	1,401,420	-	-	-	1,401,420
Gen Svc-Lewisville Lib-Air handling unit - air distribution	-	30,000	-	-	-	30,000
Gen Svc-Lewisville Lib-Condensing units - Central cooling	-	60,000	-	-	-	60,000
Gen Svc-Malloy/Jordan -Split-systems a/c - Decentralized cooling	-	-	-	15,000	-	15,000
Gen Svc-Lib St Warehouse-Air handling unit - air distribution	-	30,000	-	-	-	30,000
Gen Svc-Lib St Warehouse-Condensing units - Central cooling	-	60,000	-	-	-	60,000
Gen Svc-Public Health-Parking lot	30,000	-	-	-	-	30,000
Gen Svc-Public Health-Air handling unit - air distribution	-	-	-	-	75,500	75,500
Gen Svc-PSC-Split-systems a/c - Decentralized cooling	-	30,000	-	-	-	30,000

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS	Year 1	Year 2	Year 3	Year 4	Year 5	GRAND TOTAL
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Gen Svc-PSC-Water Heaters	-	-	26,000	-	-	26,000
Gen Svc-PSC-Variable Refrigerant Flow VRF Replacement	-	-	100,000	-	-	100,000
Gen Svc-PSC-Replace roof top unit (RTU)	-	-	20,000	-	-	20,000
Gen Svc-PSC-Roof	-	-	-	-	1,800,000	1,800,000
Gen Svc-Ren Manor Lib-Replace 3 roof top units (RTU)	-	-	-	-	60,000	60,000
Gen Svc-Ren Manor Lib-Fire Alarm System	30,000	-	-	-	-	30,000
Gen Svc-Rural Hall Library-Carpet	-	-	-	-	32,000	32,000
Gen Svc-Southside Lib-Package Units	-	-	55,000	-	-	55,000
Gen Svc-Southside Lib-Roof	-	-	300,000	-	-	300,000
Gen Svc-Walkertown Lib-HVAC package units	-	-	77,850	-	-	77,850
FTCC Capital Maintenance - Hauser Hall Roof	535,000	-	-	-	-	535,000
FTCC Capital Maintenance - Technology Building Roof	425,000	250,000	-	-	-	675,000
FTCC Capital Maintenance - NW Center Roof Replacement	345,000	100,000	-	-	-	445,000
FTCC Capital Maintenance - West Campus Chiller Replacement	295,000	-	-	-	-	295,000
FTCC Capital Maintenance - IT Infrastructure	250,000	100,000	-	-	-	350,000
FTCC Capital Maintenance - Projects TBD	-	-	1,850,000	1,150,000	1,150,000	4,150,000
WSFCS Capital Maintenance - 475 Admin Building - HVAC Replacement	600,000	-	-	-	-	600,000
WSFCS Capital Maintenance - Bolton Elementary School - Electrical	200,000	-	-	-	-	200,000
WSFCS Capital Maintenance - Bolton Elementary School - Kitchen Renovation	850,000	-	-	-	-	850,000
WSFCS Capital Maintenance - Cash Elementary School - Resurface Bus Lot	185,000	-	-	-	-	185,000
WSFCS Capital Maintenance - Design Fees	200,000	-	-	-	-	200,000
WSFCS Capital Maintenance - Education Building - Fire Alarm	60,000	-	-	-	-	60,000
WSFCS Capital Maintenance - Emergency Repairs	100,000	-	-	-	-	100,000
WSFCS Capital Maintenance - Emergency Repairs (Mechanical)	100,000	-	-	-	-	100,000
WSFCS Capital Maintenance - RJ Reynolds High School - Lighting	200,000	-	-	-	-	200,000
WSFCS Capital Maintenance - Southeast Middle School - Chiller Replacement	350,000	-	-	-	-	350,000
WSFCS Capital Maintenance - Walkertown Elementary School - Resurface Bus Lot	85,000	-	-	-	-	85,000
WSFCS Capital Maintenance - Ward Elementary School - Roof and Building Repairs	200,000	-	-	-	-	200,000
WSFCS Capital Maintenance - West High School - Boiler Replacement	475,000	-	-	-	-	475,000
WSFCS Capital Maintenance - West High School - Roof Replacement	2,700,000	-	-	-	-	2,700,000
WSFCS Capital Maintenance - Projects TBD	1,735,000	5,985,000	5,985,000	5,985,000	5,985,000	25,675,000
Airport -Epes Transp-Overhead and Roll-up Doors, Motorized	111,074	-	-	-	-	111,074
Airport -N. St Aviation-Metal louvers - exterior louvers and vents	48,922	-	-	-	-	48,922
Airport -N. St Aviation-Vinyl and Linoleum Floor Finishes	55,448	-	-	-	-	55,448
Airport -N. St Aviation-Carpeting	500,073	-	-	-	-	500,073
Airport -N. St Aviation-Switchboards	393,771	-	-	-	-	393,771
Airport -N. St Aviation-Dry-Tube Transformers	98,829	-	-	-	-	98,829
Airport -N. St Aviation-Motor Control Centers	104,390	-	-	-	-	104,390
Airport -N. St Aviation-Main Lug Load Centers	44,480	-	-	-	-	44,480
Airport -N. St Aviation-Main Breaker Panels	113,540	-	-	-	-	113,540
Airport -L. Maint Hgr-Carpeting	30,814	-	-	-	-	30,814
Airport -N. St Aviation-HVAC Ductwork	45,175	-	-	-	-	45,175
Airport -Piedmont Prop-Make-Up Air Units	-	198,284	-	-	-	198,284
Airport -Piedmont Prop-Replace Circulating Pumps	-	49,401	-	-	-	49,401
Airport -Piedmont Prop-Industrial Exhauster Fans	-	41,783	-	-	-	41,783
Airport -Piedmont Prop-Steel grate stairs (nosing & rails, w landing)	-	59,049	-	-	-	59,049
Airport -Piedmont Prop-Secondary Transformers	-	-	82,288	-	-	82,288
Airport -N. St Aviation-Demountable Partitions	-	-	48,460	-	-	48,460
Airport -L. Maint Hgr-Hydronic Distribution Heating Blower Units	-	-	74,760	-	-	74,760



CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS	Year 1	Year 2	Year 3	Year 4	Year 5	GRAND TOTAL
	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Airport -L. Maint Hgr-Wall hung canopies	-	-	47,521	-	-	47,521
Airport -N. St Aviation-Hydraulic passenger elevator	-	-	-	163,603	-	163,603
Airport -Piedmont Prop-Dust & Fume Collectors	-	-	-	68,805	-	68,805
Airport -Piedmont Prop-Sanitary Waste Pipes and Fittings	-	-	-	97,331	-	97,331
Airport -N. St Aviation-Sanitary Waste Pipes and Fittings	-	-	-	-	698,772	698,772
Airport -L. Maint Hgr-Domestic Water Distribution Pipes and Fittings	-	-	-	-	227,265	227,265
Airport -L. Maint Hgr-Sanitary Waste Pipes and Fittings	-	-	-	-	163,673	163,673
Clubhouse Replacement - Tanglewood	1,980,000	1,980,000	-	-	-	3,960,000
Belews Lake Park Development Ph. I	3,532,750	-	-	-	-	3,532,750
Multi Use Agricultural Center	1,000,000	1,000,000	1,000,000	1,000,000	500,000	4,500,000
Horizons Park Master Planning - Ph. I	1,000,000	-	-	-	-	1,000,000
Elevator Modernization - LEDC	1,000,000	500,000	-	-	-	1,500,000
Behavioral Health Campus Enhancements	2,000,000	962,500	-	-	-	2,962,500
Behavioral Health Building Maintenance Projects	505,000	505,000	-	-	-	1,010,000
Tanglewood Business Park	1,802,642	-	-	-	-	1,802,642
Monarch Building Improvements	1,140,000	1,140,000	-	-	-	2,280,000
Library Branch Upfits	750,000	750,000	-	-	-	1,500,000
Fire Apparatus	1,400,000	-	-	-	-	1,400,000
Photovoltaic Solar and other Sustainability Projects at County Facilities	250,000	250,000	-	-	-	500,000
Expansion of Tanglewood Campground & Feasibility Study	250,000	250,000	-	-	-	500,000
Phase II - Belews Lake Park Development	-	1,000,000	750,000	750,000	-	2,500,000
Runway 15-33 Improvements	1,125,000	-	-	-	-	1,125,000
Taxiway Lima and Ramp	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	12,125,000
Terminal Area Improvements	7,250,000	7,250,000	7,250,000	-	-	21,750,000
4001 N. Liberty St. Improvements	1,213,603	1,213,603	1,213,603	1,213,603	-	4,854,412
15-33 Rehab (Design)	2,125,000	2,125,000	2,125,000	-	-	6,375,000
Taxiway Alpha	2,391,820	2,391,820	2,391,820	2,391,820	2,391,820	11,959,100
Smith Reynolds Airport Capital Repair	484,436	-	-	-	-	484,436
Airfield Lighting Rehab	1,000,000	1,000,000	1,000,000	-	-	3,000,000
S. Aircraft Parking Ramp Improvements	1,000,000	-	-	-	-	1,000,000
WSFCS - Philo-Hill Magnet Academy Middle School Addition/Renovation	45,296,000	-	-	-	-	45,296,000
WSFCS - Brunson Elementary School Replacement	-	52,000,000	-	-	-	52,000,000
WSFCS - East Forsyth High School Renovation	-	47,606,454	-	-	-	47,606,454
	<b>\$ 95,270,637</b>	<b>\$ 137,328,483</b>	<b>\$ 29,160,224</b>	<b>\$ 19,295,933</b>	<b>\$ 19,202,176</b>	<b>\$ 300,257,453</b>

## **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 in Stokes County. Colonel Forsyth distinguished himself in heavy fighting during the war of 1812 at Odelltown, Canada, where he was mortally wounded.

# **COUNTY OWNED/LEASED FACILITIES**

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## **Downtown**

Chestnut Street Parking Lot  
Hall of Justice (Courts)  
Law Enforcement Detention Center  
Central Library (5th St.)  
Forsyth County Government Center  
Edward Hall  
Forsyth County Public Safety Center, Church St.

## **East**

Carver School Road Branch Library  
Lansing Drive Facility  
Kernersville Branch Library - 248 Harmon Lane  
Kernersville Lake Park (Valley School Road-owned by Kernersville; land leased to County at no cost;  
County paid all development costs)  
Walkertown Branch Library  
Walkertown Community Park  
Triad Park  
Crouse Road (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 Plaza Buildings (owned by the County)  
Public Health Building  
Walter Marshall Social Services Building - Highland  
Dental Clinic, 501 N. Cleveland Ave. (Lease)  
Highland Avenue Behavioral Crisis Center

## **Liberty Street/Fairchild Drive - Aviation Drive**

Fire Services  
Public Safety Storage (old Fleet Maintenance Building)  
Richard V. Linville General Services Complex  
(houses Grounds, Maintenance, Automotive Services, and Custodial Services)  
N.C. Cooperative Extension Service  
Smith-Reynolds Airport (Owned by the County, operated by Airport Commission)  
Bowen Boulevard Property

# COUNTY OWNED/LEASED FACILITIES

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## **Northern Forsyth County**

Belews Lake Park

Horizons Park (Memorial Industrial School Road Between NC 8 and Red Bank Road)

Rural Hall Branch Library (University Parkway, Rural Hall)

Kaleideum North (Owned by the County, leased to Nature Science Center, Inc., Hanes Mill Road)

Springwood Care Home (Formerly Knollwood Hall - owned by the County, leased to Liberty Health Systems)

Sturmer Park

Forsyth County Youth Services Center (Sturmer Drive off Shattalon Drive @ University Parkway)

Willie "M" Home (Sturmer Park Circle)

Animal Shelter (Sturmer Park Circle)

## **Southeast**

ARCA - Union Cross Road

Union Cross Park (Union Cross Road, just off New US 311)

EMS Satellite Station (Former Triangle Volunteer Fire Department Kernersville Rd.)

## **Southside**

Southside Branch Library (Buchanan St. near Brewer Road - close to 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

Joanie Moser Park

Lewisville Branch Library

Old 421 River Park (Yadkin Road @ Yadkin River)

Old Richmond Courthouse Site (Undeveloped - Payne Road off Donnaha Road)

Reynolda Manor Branch Library (Fairlawn Drive opposite Reynolda Manor Shopping Center)

"Old" Reynolda Manor Branch Library/Adult Outreach

Williams Road Park Site

EMS Satellite Station, Clemmons (Amp Drive)

Idols Road - Tanglewood Business Park

Doral Drive - Multi-Use Agricultural Park Complex

# DEMOGRAPHIC STATISTICS - FORSYTH COUNTY, NORTH CAROLINA

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<u>Calendar Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Personal Income</u>	<u>(3) Median Age</u>	<u>(4) Public School ** Enrollment</u>	<u>(5) Unemployment Rate</u>
<b>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	53,107	7.3%
<b>2014</b>	363,496	42,682	37.6	53,693	5.8%
<b>2015</b>	365,861	44,365	37.7	53,908	5.4%
<b>2016</b>	369,144	44,672	38.0	54,162	4.9%
<b>2017</b>	376,320	46,283	38.0	54,094	4.4%
<b>2018</b>	379,099	48,369	38.2	53,438	3.9%
<b>2019</b>	379,693	48,885	38.4	53,277	3.7%
<b>2020</b>	383,274	51,667	38.4	49,728	7.3%
<b>2021</b>	387,703	56,273	38.6	50,937	5.0%
<b>2022</b>	390,541	57,781	38.8	51,315	3.7%

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

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

# PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

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Fiscal Year Ended  
June 30, 2023

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2022 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$1,099,816,499	2.48%
Duke Energy Corporation	Electric Utility	669,826,710	1.51%
Wells Fargo Bank NA	Banking	364,852,822	0.82%
Caterpillar, Inc.	Manufacturer	227,079,276	0.51%
Lowes Data Center	Retail	205,618,684	0.46%
Wexford Science & Technology	Real Estate Development	178,173,401	0.40%
Firstkey Homes	Real Estate Management	177,260,316	0.40%
Novant Health, Inc.	Medical	151,585,605	0.34%
JG Winston-Salem	Real Estate Management	147,578,101	0.33%
American Homes 4 Rent	Real Estate Management	145,597,313	0.33%
		<b><u>\$3,367,388,727</u></b>	<b><u>7.58%</u></b>

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# PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

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Fiscal Year Ended 2023  
June 30, 2023

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Atrium Health Wake Forest Baptist	18,570	10.2%
Novant Health	11,010	6.1%
Winston-Salem/Forsyth County School System	5,500	3.0%
Truist Bank	4,000	2.2%
Wells Fargo Bank	3,500	1.9%
Reynolds American	2,500	1.4%
Hanesbrand, Inc	2,400	1.3%
City of Winston-Salem	2,287	1.3%
Wake Forest University	2,270	1.3%
Forsyth County	2,062	1.1%
<b>Total</b>	<b><u>54,099</u></b>	<b><u>29.8%</u></b>

Sources: # of employees provided by the Greater Winston-Salem Chamber of Commerce, as reported by individual companies and institutions. County civilian labor force information used to calculate % of total employment provided by the North Carolina Department of Commerce.

## RATIOS OF OUTSTANDING DEBT BY TYPE

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<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Bonded Debt as A % of Actual Taxable Value Of Property</u>	<u>Total Bonded Debt Per Capita</u>
2014	467,559,237	1.42%	1,296.45
2015	492,044,964	1.53%	1,351.00
2016	452,707,749	1.38%	1,234.46
2017	543,957,057	1.62%	1,467.34
2018	503,677,229	1.41%	1,344.25
2019	595,792,576	1.63%	1,575.76
2020	550,875,637	1.47%	1,447.15
2021	649,080,268	1.69%	1,693.51
2022	597,184,121	1.39%	1,549.16
2023	679,952,455	1.54%	1,741.05

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# DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2023

	<u>% Applicable to Forsyth County<sup>a</sup></u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<b><u>Debt repaid with property taxes</u></b>			
City of Winston-Salem	100.00%	267,745,827	267,745,827
Town of Kernersville	89.20%	40,196,379	35,847,131
Town of Lewisville	100.00%	1,600,000	1,600,000
Town of King	9.70%	1,768,208	171,516
City of High Point	0.70%	122,637,071	858,459
Village of Clemmons	100.00%	47,491	47,491
<b><u>Other Debt</u></b>			
City of Winston-Salem	100.00%	161,820,437	161,820,437
City of High Point	0.70%	169,753,000	1,188,271
Subtotal, overlapping Debt			469,279,133
<b>County Direct Debt</b>			<b>823,326,743</b>
<b>Total Direct &amp; Overlapping Debt</b>			<b><u>\$1,292,605,876</u></b>

Sources: Assessed value data used to estimate applicable percentages provided by the Forsyth County Tax Office.

Debt outstanding data provided by each governmental unit.

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Forsyth County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.

<sup>a</sup> For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value which is within the County's boundaries and dividing it by each unit's total taxable assessed value. This approach was also used for the City of Winston-Salem's Other Debt.

# PROPERTY ASSESSED VALUES - ALL OVERLAPPING TAXING ENTITIES

**Assessed Value**  
(dollars in thousands)

<u>Fiscal Year</u>	(Reval)					
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Forsyth County	46,076,181	45,267,784	44,296,395	42,704,295	37,789,598	37,269,501
City of Winston-Salem	27,889,335	27,537,816	27,032,607	26,135,483	23,103,469	22,856,096
City of King	80,891	75,161	74,908	74,035	67,448	65,925
Town of Bethania	44,012	44,154	44,092	42,489	35,666	34,741
Town of Kernersville	3,907,789	3,747,993	3,612,030	3,411,569	2,977,911	2,932,110
Town of Rural Hall	523,023	514,905	503,907	484,047	423,905	413,931
High Point	131,626	109,152	86,484	69,804	67,931	70,945
Town of Walkertown	668,660	659,517	648,257	623,567	533,010	499,899
Village of Clemmons	2,780,965	2,737,972	2,707,241	2,600,897	2,338,899	2,299,032
Town of Lewisville	1,774,330	1,727,608	1,686,533	1,618,916	1,420,643	1,403,317
Village of Tobaccoville	265,484	261,840	258,618	254,168	214,317	206,311
<b>Fire Tax Districts:</b>						
Beeson Cross Roads	419,119	410,751	399,994	382,179	328,245	317,530
Beeson Cross Rds SD	45,312	52,312	42,644	40,865	35,199	34,239
Belews Creek	481,179	460,341	443,844	422,867	371,641	363,353
City View	49,496	48,235	47,123	40,096	43,454	39,947
Clemmons	3,420,069	3,344,953	3,295,556	3,154,295	2,807,959	2,752,660
Forest Hill	11,551	11,525	11,496	11,684	11,049	12,263
Griffith	289,941	286,278	278,564	273,203	231,732	223,265
Gumtree	90,604	90,076	88,689	86,773	71,613	70,972
Horneytown	261,695	286,278	254,866	253,274	215,926	216,042
King of Forsyth County	794,737	790,681	754,472	717,341	780,835	738,263
Lewisville	2,345,112	2,270,004	2,207,735	2,132,274	1,904,072	1,864,755
Mineral Springs	228,775	223,529	220,563	215,449	188,020	185,379
Mineral Springs Svc. Dist.	9,448	9,122	8,646	8,302	7,358	7,070
Mount Tabor	115,747	114,249	112,915	109,795	105,413	104,899
Old Richmond	576,508	567,493	558,986	547,938	472,964	469,915
Piney Grove	765,318	740,600	734,475	714,144	621,505	610,141
Salem Chapel	107,877	105,315	103,780	101,600	92,449	92,469
South Fork	9,119	8,606	9,895	9,355	9,865	9,835
Suburban <sup>†</sup>	571,387	554,958	541,514	530,940	467,773	433,312
Talley's Crossing	249,468	242,669	239,902	232,014	201,489	201,085
Triangle	152,257	150,221	149,210	145,958	126,252	118,836
Union Cross	344,505	337,236	330,668	323,447	285,148	281,389
Vienna	1,032,952	994,153	959,897	910,036	784,930	772,542
Walkertown	482,884	471,083	464,182	452,829	392,615	389,545
West Bend	77,129	75,480	76,877	76,079	65,259	64,911
Countywide	13,405,603	13,082,052	12,745,572	11,858,005	10,617,702	10,092,598

<sup>†</sup>Formerly Rural Hall

# ASSESSED VALUE OF ALL TAXABLE PROPERTY

FY Ended June 30,	(1) Tax Year Ended Dec. 31,	Real Property	Personal Property	Registered Vehicles	Public Services	(2)	
						Total Direct Tax Rate	Total
2008	2007	24,382,286,380	3,109,875,910	2,543,653,630	608,722,150	0.6660	30,644,538,070
2009	2008	25,059,661,800	3,273,855,900	2,437,710,820	612,718,250	0.6960	31,383,946,770
2010	2009	27,808,315,600	3,160,949,200	2,258,490,180	628,610,220	0.6960	33,856,365,200
2011	2010	27,971,609,000	3,036,245,900	2,224,587,900	606,245,900	0.6740	33,838,688,700
2012	2011	28,019,913,529	2,928,773,237	2,361,443,265	598,732,969	0.6740	33,908,863,000
2013	2012	28,311,900,597	3,077,593,236	2,359,763,765	613,418,118	0.6740	34,362,675,716
2014	2013	25,962,868,887	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	34,468,614,147	3,902,969,828	3,853,932,295	838,198,571	0.6778	43,063,714,841
2023	2022	34,957,174,220	4,259,012,990	4,084,345,665	960,264,159	0.6778	44,260,797,034
*2024	2023	35,802,041,592	4,562,100,049	4,129,850,817	1,003,686,237	0.6778	45,497,678,695
**2025	2024	36,316,027,079	4,416,310,682	4,310,046,003	1,033,796,824	0.6823	46,076,180

**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

\*\*Estimate as of 5/1/24

# PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

## Tax Rates per \$100

<u>June 30,</u>	<u>2025</u>	<u>2024</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>
Forsyth County	0.6778	.6778	.6778	.7435	.7535	.7235	.7235	.7310	.7310	
City of Winston-Salem	0.6610	.6360	.6124	.6374	.6374	.5974	.5974	.5850	.5650	
Town of Bethania	0.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	
City of High Point	0.6175	.6175	.6475	.6475	.6475	.6475	.6475	.6475	.6500	
Town of Kernersville	0.5590	.5590	.5590	.5700	.5700	.5700	.5545	.5700	.5425	
Town of Rural Hall	0.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	
City of King	0.4700	.4700	.4700	.4220	.4220	.4220	.4220	.4220	.4220	
Town of Walkertown	0.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	
Village of Clemmons	0.1500	.1500	.1500	.1150	.1150	.1150	.1150	.1150	.1150	
Town of Lewisville	0.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	
Village of Tobaccoville	0.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	

### **Fire Tax Districts:**

Beeson Cross Rds.	0.0950	.0950	.0950	.0950	.0950	.0950	.0986	.0880	.0880	.0880
Beeson Cross Rds. Svc. Dist.	0.0950	.0950	.0950	.9500	.9500	.0986	.0880	.0880	.0880	
Belews Creek	0.1100	.1100	.1100	.1100	.1100	.1136	.1100	.1100	.0750	
City View	0.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	
Clemmons	0.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	
Forest Hill	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	
Griffith	0.0850	.0650	.0650	.0650	.0650	.0586	.0550	.0550	.0550	
Gumtree	0.1225	.1225	.1000	.1000	.1000	.1036	.1000	.1000	.1000	
Horneytown	0.1500	.1500	.1500	.1500	.1500	.1336	.1100	.1100	.1100	
King (Forsyth County)	0.0850	.0838	.0838	.0750	.0750	.0786	.0750	.0750	.0650	
Lewisville	0.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	.0800	
Mineral Springs	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	
Mineral Springs Svc. Dist.	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	
Mount Tabor	0.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.7500	
Old Richmond	0.0950	.0950	.0950	.0950	.0950	.0986	.0950	.0950	.0950	
Piney Grove	0.1400	.1400	.1400	.1400	.1400	.1436	.1300	.1300	.1300	
Rural Hall	0.1050	.1050	.1050	.1100	.1050	.1086	.1050	.1050	.1000	
Salem Chapel	0.1400	.1400	.1109	.1200	.1200	.1236	.1200	.1200	.1200	
South Fork	0.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	
Talley's Crossing	0.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	
Triangle	0.0920	.0920	.0920	.0920	.0920	.0956	.0920	.0920	.0920	
Union Cross	0.1350	.1350	.1200	.1200	.1200	.1236	.1200	.1200	.1000	
Vienna	0.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.0750	
Walkertown	0.1000	.1000	.1000	.1000	.1000	.1036	.1000	.1000	.0950	
West Bend	0.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	.0800	
Countywide Fire	0.0039	.0039	.0039	.0073	.0073	-	-	-	-	

# TAX RATE HISTORY - FORYSTH COUNTY, NORTH CAROLINA

<u>Year</u>	<u>County Tax Rate</u>	<u>County School Tax Rate</u>	<u>Year</u>	<u>County Tax Rate</u>
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 <sup>(1)</sup>	2001-02	0.6400
1963-64	1.4300		2002-03	0.6850
1964-65	1.4300		2003-04	0.6920
1965-66	1.4900 <sup>(2)</sup>		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 <sup>(3)</sup>		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	0.6778
1984-85	0.5850		2023-24	0.6778

(1) School consolidation

(2) Library System became County responsibility

(3) Assessed valuation from 58% to 100%

# **PRIVILEGE LICENSES - FORSYTH COUNTY, NORTH CAROLINA**

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## **BEER & WINE**

LICENSE YEAR MAY 1 - APRIL 30

NON TRANSFERABLE

### **BEER**

OFF PREMISE	\$5.00
ON PREMISE	\$25.00

### **WINE**

ON & OFF	\$25.00
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## Alternate Service Level Requests for Fiscal Year 2025

<b>Emergency Services</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
EMS - 16 Advanced EMTs with Equipment	1,942,859	-	1,942,859
EMS - 2 Shift Supervisors	167,822	-	167,822
EMS - \$3 Per Hour Incentive for NREMT-P	867,960	-	867,960
EMS - Training Chief	98,444	-	98,444
Fire Suppression - 5 Firefighters and Equipment	483,261	-	483,261
Fire Suppression - Unit 209 and Air 9 Single Vehicle Replacement	800,000	-	800,000
Fire Suppression - Supplemental Staffing Expansion	4,599,606	4,599,606	-
Fire Prevention - Fire Training Officer	185,829	-	185,829
Fire Prevention - Deputy Fire Marshal	197,411	-	197,411
<b>Subtotal</b>	<b>9,343,192</b>	<b>4,599,606</b>	<b>4,743,586</b>
<hr/>			
<b>Sheriff's Office</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
JILT - 11 FT Deputies	1,112,469	-	1,112,469
Convert Crime Analyst from PT to FT	52,130	-	52,130
Detention - Retention Plan	253,800	-	253,800
Enhance Training	441,972	-	441,972
Court Security - 22 FT Deputies	2,091,170	-	2,091,170
Sworn Recruitment Strategy	467,450	-	467,450
Rural Hall Mini-Cop	175,910	133,815	42,095
<b>Subtotal</b>	<b>4,594,901</b>	<b>133,815</b>	<b>4,461,086</b>
<hr/>			
<b>Department of Social Services</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Admin - Fiscal Analyst	91,604	41,222	50,382
Admin - Office Administrator	81,900	36,855	45,045
Family and Children - 2 PT Interns	45,180	15,813	29,367
Food and Nutrition Services - 15 FT Positions	1,047,851	589,902	457,949
<i>10 IMCW II - \$342,865 Net County</i>			
<i>2 IMCW III - \$70,981 Net County</i>			
<i>1 Income Maintenance Supervisor - \$44,101 Net County</i>			
<i>2 IMCW III (Program Integrity) - \$0 Net County</i>			
Adult Services - Adult Day Care/Day Health Funding Supplement	83,623	-	83,623
Adult Services - 1 FT Social Worker for Special Assistance In-Home Referrals	78,531	27,486	51,045
Adult Services - 1 FT Sr. Social Worker for Guardianships	87,907	30,767	57,140
Medicaid - 1 FT Hearing Officer	70,987	53,340	17,647
<b>Subtotal</b>	<b>1,587,583</b>	<b>795,385</b>	<b>792,198</b>
<hr/>			
<b>Department of Public Health</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Personal Health and Clinical Services Staffing	529,353	-	529,353
<i>Nurse Practitioner - \$116,814</i>			
<i>Laboratory Medical Practitioner - \$61,658</i>			
<i>Certified Medical/Nursing Assistant - \$59,576</i>			
<i>One Licensed Practical Nurse - \$67,973</i>			
<i>Six Part-Time Nurses - \$223,332</i>			
School Nurse Program Enhancements	833,174	-	833,174
<i>Six LPNs - \$407,890</i>			
<i>5 School Health Nurses - \$425,284</i>			
<b>Subtotal</b>	<b>1,362,527</b>	<b>-</b>	<b>1,362,527</b>

**Alternate Service Level Requests for Fiscal Year 2025**

<b>Forsyth Technical Community College</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Trailblazer Promise	2,720,000	-	2,720,000
<b>Subtotal</b>	<b>2,720,000</b>	<b>-</b>	<b>2,720,000</b>
<b>NC Cooperative Extension Service - Soil and Water</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Upgrade 1 PT Soil and Water Conservationist to FT	37,222	-	37,222
<b>Subtotal</b>	<b>37,222</b>	<b>-</b>	<b>37,222</b>
<b>Library</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
1 PT Security Guard	39,300	-	39,300
<b>Subtotal</b>	<b>39,300</b>	<b>-</b>	<b>39,300</b>
<b>Parks</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
New Reservation System	40,000	-	40,000
Multi-Use Ag Park LWCF Element	1,875,000	-	1,875,000
Tanglewood Yadkin River Canoe Access Improvements	175,000	-	175,000
<b>Subtotal</b>	<b>2,090,000</b>	<b>-</b>	<b>2,090,000</b>
<b>Community and Economic Development</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Greater Winston-Salem, Inc. - Economic Development Analyst	77,745	-	77,745
<b>Subtotal</b>	<b>77,745</b>	<b>-</b>	<b>77,745</b>
<b>General Services</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Security Enhancements at Courthouse and Health and Human Services Campus	329,460	104,146	225,314
<b>Subtotal</b>	<b>329,460</b>	<b>104,146</b>	<b>225,314</b>
<b>Attorney's Office</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Reclass Vacant Paralegal to Sr. Assistant County Attorney	135,392	-	135,392
<b>Subtotal</b>	<b>135,392</b>	<b>-</b>	<b>135,392</b>
<b>Tax</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Spatialest - Community and Portal Add-on	52,520	-	52,520
1 FT Appraiser Technian	65,778	-	65,778
<b>Subtotal</b>	<b>118,298</b>	<b>-</b>	<b>118,298</b>
<b>Non-Departmental</b>	<b>Expenditures</b>	<b>Revenues</b>	<b>Net County Dollars</b>
Strategies for Recruitment and Retention of Employees	3,187,571	-	3,187,571
<b>Subtotal</b>	<b>3,187,571</b>	<b>-</b>	<b>3,187,571</b>



## Alternate Service Level Requests for Fiscal Year 2025

Special Appropriations/Aging Services/Economic Development	Expenditures	Revenues	Net County Dollars
<b><u>A. Bailey Legacy Foundation for Women</u></b> - Legacy Mom-4-Mom Program	263,000	-	263,000
<b><u>ABC of NC Child Development Center</u></b> - Training for Front-Line Staff Providing Autism-Specific Services	50,000	-	50,000
<b><u>Action4Equity</u></b> - Winston-Salem Freedom School Summer Program for 50 Scholars	64,125	-	64,125
<b><u>Arts Council</u></b> - Operating Support	175,000	-	175,000
<b><u>Aspire Youth and Family, Inc.</u></b> - Kids At Work Program	27,086	-	27,086
<b><u>Center for Creative Economy</u></b> - Operating Support	25,000	-	25,000
<b><u>Center for Creative Economy</u></b> - Customized Curriculum Consultant	10,000	-	10,000
<b><u>Children's Law Center</u></b> - Operating Support	50,000	-	50,000
<b><u>City Lights Ministry</u></b> - Camp Heal Day Camp	50,000	-	50,000
<b><u>City of Winston-Salem</u></b> - Coordinated Entry Program to Address Homelessness	441,669	-	441,669
<b><u>Crisis Control Ministry</u></b> - Renovation of Kernersville Office	85,000	-	85,000
<b><u>Crossnore Communities for Children</u></b> - Youth Independent Living Program	100,000	-	100,000
<b><u>Downtown Winston-Salem Partnership</u></b> - Operating Support	20,000	-	20,000
<b><u>Eliza's Helping Hands</u></b> - District Court Mediation Services	15,000	-	15,000
<b><u>Experiment in Self-Reliance</u></b> - Operating Support	90,750	-	90,750
<b><u>Experiment in Self-Reliance</u></b> - IDA Program	75,000	-	75,000
<b><u>Family Services, Inc.</u></b> - New Domestic Violence Shelter	500,000	-	500,000
<b><u>Friendship Resource Center</u></b> - Food Pantry Operating Support	75,000	-	75,000
<b><u>HARRY Veterans Community Outreach Services</u></b> - Emergency Assistance and Supportive Services for Veterans	75,000	-	75,000
<b><u>Healing Ministries</u></b> - Mother's With Purpose Program Support	64,000	-	64,000
<b><u>Horizons Residential Care Center</u></b> - Construction of Two Six-Bed Homes	500,000	-	500,000
<b><u>HUSTLE Winston-Salem</u></b> - Business Marketing Program	150,000	-	150,000
<b><u>Imprints Cares</u></b> - Pediatric Parenting Connections	250,000	-	250,000
<b><u>Kaleideum</u></b> - Operating Support	275,000	-	275,000
<b><u>Kernersville Chamber of Commerce</u></b> - Operating Support	5,172	-	5,172
<b><u>LEAD Girls of NC</u></b> - Program Expansion for 30 Girls and Transportation Assistance	35,000	-	35,000
<b><u>Living is Finally Enjoyable W-S, Inc.</u></b> - House Purchase to Assist Homeless Families Transition from Homelessness	100,000	-	100,000
<b><u>Memorial Industrial Community Development Corporation</u></b> - Incubator and Community Farm at Horizons Park-Phase II	125,000	-	125,000
<b><u>Miracles in Sight, Inc.</u></b> - Capital Campaign	100,000	-	100,000
<b><u>Morris Transportation LLC</u></b> - Non-Emergency Medical Transportation Services	15,000	-	15,000
<b><u>MUSE Winston-Salem</u></b> - Capital Campaign	250,000	-	250,000
<b><u>Neighborhood's Hands</u></b> - Workforce Development Program Extension	150,000	-	150,000
<b><u>Neighbors for Better Neighborhoods</u></b> - Community Wellness and Violence Prevention Initiative	120,000	-	120,000
<b><u>Old Salem</u></b> - Field Trips for Title I Elementary Third Graders, Sound and Lighting Improvements, Staff Retention	125,000	-	125,000
<b><u>Piedmont Triad Film Commission</u></b> - Operating Support	35,000	-	35,000

## Alternate Service Level Requests for Fiscal Year 2025

Special Appropriations/Aging Services/Economic Development	Expenditures	Revenues	Net County Dollars
<b><u>Reynolda House</u></b> - Operating Support	75,000	-	75,000
<b><u>RiverRun International Film Festival</u></b> - Operating Support	15,000	-	15,000
<b><u>S.G. Atkins Community Development Corporation</u></b> - Staff Expansion for Enterprise Center	200,000	-	200,000
<b><u>Senior Services, Inc.</u></b> - Meals-on-Wheels	400,000	-	400,000
<b><u>Shepherd's Center of Greater Winston-Salem</u></b> - Operating Support	40,000	-	40,000
<b><u>Shepherd's Center of Kernersville</u></b> - Operating Support	25,000	-	25,000
<b><u>Smart Start of Forsyth County</u></b> - Career Pathway Initiative	123,009	-	123,009
<b><u>The Wells Center, Inc. for Women in Transition</u></b> - Ray of Hope Project	200,000	-	200,000
<b><u>The Winston-Salem Symphony</u></b> - Family Concert Series	25,000	-	25,000
<b><u>Triad Cultural Arts, Inc.</u></b> - African American Heritage Collective	101,150	-	101,150
<b><u>Triad Restorative Justice</u></b> - Restorative Aggression Replacement Training (RESTART) Program	23,000	-	23,000
<b><u>Union Community Development Corporation</u></b> - STEAM After-School Achievement Program	350,000	-	350,000
<b><u>United Way of Forsyth County</u></b> - Continuum of Care (Formerly 10 Year Plan to End Homelessness)	30,000	-	30,000
<b><u>United Way of Forsyth County</u></b> - Community Empowerment Center	500,000	-	500,000
<b><u>United Way of Forsyth County</u></b> - Partnership for Prosperity Initiative	50,000	-	50,000
<b><u>Whole Man Ministries of NC, Inc.</u></b> - Housing for Our Heroes Project	109,000	-	109,000
<b><u>Winston-Salem Industries for the Blind</u></b> - Facility Renovation	150,000	-	150,000
<b><u>Winston-Salem Permaculture Collective</u></b> - Help a Neighbor Plant a Fruit Tree Program	51,000	-	51,000
<b><u>Winston-Salem Permaculture Collective</u></b> - Community Composting Program	26,000	-	26,000
<b><u>YMCA of Northwest North Carolina</u></b> - REACH Center Capital Funding	500,000	-	500,000
<b><i>Subtotal</i></b>	<b>7,483,961</b>	-	<b>7,483,961</b>
	<b>33,107,152</b>	<b>5,632,952</b>	<b>27,474,200</b>

# EMERGENCY SERVICES

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**Title of ASL:** EMS Operations – 16 Additional EMTs and Two Ambulances

Expenditure	\$1,942,859
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$1,942,859</b>

**Description of Request:**

Emergency Services is requesting funding for 16 additional Advanced EMT positions to provide advanced life support care. Advanced EMT’s have additional training and can provide additional prehospital care. The request is to fund half in July 2024 and half in January 2025 and also includes two ambulances and equipment.

For every eight operational EMS positions, an ambulance is requested, as this number of staff allows the department to staff an additional truck 24 hours a day, seven days a week. Fulfilling this request would increase the level of care provided to citizens across the county. EMT’s have been very beneficial to reduce Unit Hour Utilization however the level of care has been impacted. AEMT’s will help provide initial advanced life support care and help keep paramedics on calls that are higher acuity and require more advanced interventions.

Increasing the number of AEMTs will allow the department to move forward with an advanced provider on every ambulance which will allow AEMTs to begin treatment and cancel responding paramedics so that paramedics are available to respond to higher acuity calls. The department believes this request will also result in a decrease in UHU and assist with maintaining a 90th percentile response time to Priority 1 calls. The department currently relies on voluntary overtime to meet EMS system demand which adds to the burnout rate.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** EMS – Operations – 2 FT EMS Shift Supervisors

Expenditure	\$167,822
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$167,822</b>

**Description of Request:**

The Emergency Services Department is requesting two additional EMS Shift Supervisors. These two additional supervisors would be placed on each night shift and would help reduce the span of control allowing for more oversight of inexperienced providers.

In FY24, two additional EMS Shift Supervisors were approved to help reduce the workload of current supervisors, who assume the additional workload on the night shifts. These two additional supervisors were placed on day shifts, as the days have traditionally had more providers and increased call volume. However, with improved recruitment and shift differential, the night shifts continue to be better staffed with high call volume as well.

The department has seen benefit in the addition of those supervisors and the increase of one additional EMS supervisor on each shift should result in the same benefits. This is in line with the County’s goal to effectively manage systems and be a great place to work. The department is reducing the number of vacancies in EMS, which means an increase in providers in the field. More providers in the field results in a need for additional supervision.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** EMS – Operations \$3 NREMT-P Incentive

Expenditure	\$867,960
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$867,960</b>

**Description of Request:**

Emergency Services is requesting funds to provide a \$3 increase incentive to Paramedics holding the National Registry Emergency Medical Technician Paramedic credential. There are currently about 50 individuals holding the credential.

All qualifying positions include 106 Paramedic PCNs, 15 Supervisors, and four Training Officers at 2,184 hours per year; four staff at 2,080 hours per year; and eight part-time Paramedics at 1,000 hours per year. The department believes this will greatly impact recruitment attempts, as well as assist with the retention of staff. Because this certification takes time to acquire, actuals in the first year may be lower than the total requested amount.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** EMS Operations – Training Chief

Expenditure	\$98,444
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$98,444</b>

**Description of Request:**

Emergency Services is requesting to reclassify a vacant Training Officer position to a Training Chief position. This position will supervise Training officers and ensure continuity in training programs.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** Fire – Suppression – Five Firefighter Positions and Response Vehicle with Equipment

Expenditure	\$483,261
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$483,261</b>

**Description of Request:**

Emergency Services is requesting \$483,261 for five full time Firefighter positions and a response vehicle for a shift supervisor. During the recent fire services study, it was identified that volunteer fire departments do not have the correct levels of staffing as a result of declining volunteer membership as well as an increased call volume. To correct this issue, many volunteer departments are adding part-time staffing, however they cannot afford the large numbers of personnel that a fire scene or complex incident requires. The County 09 units have expanded to assist with supplementing the volunteer fire departments on complex incidents and to provide manpower on calls that require large amounts of manpower such as house fires, rescue calls, cardiac arrests, and other emergency events. This increase in manpower and addition of county resources has changed 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 five Firefighter positions will continue to align services provided by adding additional manpower to work towards meeting the goal of three identical response trucks with four personnel assigned to each. This request supports the methodical approach of building out the fire department support program to answer the request of the county volunteer fire departments for additional support due to a lack of personnel responding to incidents.

In all, this would strengthen the public safety aspect of Forsyth County fire service delivery without placing a burden on every fire tax district financially, as well as place high level fire personnel on scenes in enough time to assist in mitigating emergency incidents. This request would also allow the current shift supervisor position to move from a truck assignment to an assignment that would allow them to supervise their shift and triage fire investigations. Currently, the shift supervisor position is assigned to one of the three response trucks which makes it difficult to supervise their shift personnel on the remaining two response trucks located in different areas of the county. The influx of inexperienced personnel has also made it necessary to allow the Shift Captain to begin and supervise the initial stages of fire investigations and decide whether Fire Prevention needs to assume the investigative responsibilities. 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 and county personnel are adequately supervised.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** Fire Suppression – Fire Unit 209 and Air9 Single Vehicle Replacement

Expenditure	\$800,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$800,000</b>

**Description of Request:**

Emergency Services is requesting \$800,000 for vehicle replacement. Unit 209 is a light rescue vehicle and Air9 carries a compressor, cascade system and extra SCBA bottles to assist on fire events. These vehicles are countywide resources and are both approaching end of life.

This request would allow both vehicles to be replaced with one larger vehicle that would include the air compressor and cascade system, so that Air9 can be removed from service. The addition of the cascade system requires a larger vehicle than the current 209 and must be custom built, which currently is about a two-year build time. While this is an FY25 request, if approved, the delivery of a vehicle is not likely until FY27 or FY28.

*Manager's Recommendation:*

*Board Action:*



# EMERGENCY SERVICES

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**Title of ASL:** Fire Suppression – Supplemental Staffing Program Expansion

Expenditure	\$4,599,606
Revenue	\$4,599,606
<b>Net County Dollars</b>	<b>\$ -</b>

**Description of Request:**

As part of the FY23 Adopted Budget, County staff was directed to develop agenda items for the Board’s consideration related to the County Fire Overlay District once the year-end reconciliation was completed with condieration including emergency vehicle purchases and enhanced efforts to promote volunteerism in the system. Additionally, due to increased revenue from sales taxes generated within the Fire Tax Districts and the County assuming responsibility for all fire dispatch calls, including those in the City of Winston-Salem, the Countywide Overlay Rate may no longer be necessary to fund the supplemental staffing program known as the 09 units.

After meeting with Volunteer Fire Department staff through the Chiefs Council, a survey was sent out to chiefs and board leadership at the Volunteer Fire Departments to ascertain how revenue from the Overlay District should be spent as well as determine if the rate should be reduced/eliminated. The survey generated a few options and one consensus request was to expand the supplemental staffing 09 program from 21 positions to 39 positions (18 new positions) and shift sales tax revenue, projected to be \$3,440,827 for FY25, to Volunteer Fire Departments.

Approval of this option would require an increase of the Overlay Tax rate from 0.39¢ to 3.47¢, for a total Countywide Overlay Rate revenue amount of \$4,599,606. If this is approved, given the disparity in the Fire Tax Districts, the County Manager suggests distributing the sales tax revenue equally across the 15 Fire Departments.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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**Title of ASL:** Fire Prevention – Fire Training Officer

Expenditure	\$185,829
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$185,829</b>

**Description of Request:**

Emergency Services is requesting a Training Officer for Fire Prevention. This division previously had two Training Officers for its 29 staff members. The department believes there is a need for another Training Officer to help maintain its Records Management System and also provide assistance to the county Volunteer Fire Departments.

The RMS is not being utilized to its full potential and there is a need for someone who can visit the VFDs on-site to help them set up their systems and provide training as the Fire Division and the VFDs are required to send their fire and EMS reports to state and federal authorities.

This position would be responsible for ensuring the accuracy and timeliness of the reports being submitted and is a vital role that will enhance the department by delivering hands-on training to new employees. Due to their lack of experience, it is essential to provide practical training to help them succeed.

RMS aims to assist with inspection data required by the Department of Insurance for VFD inspections. Accurate data helps maintain or improve insurance rates, providing cost savings to citizens in their home and business owner's insurance. This aligns with the county goal to manage all systems effectively.

*Manager's Recommendation:*

*Board Action:*

# EMERGENCY SERVICES

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

Expenditure	\$197,411
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$197,411</b>

**Description of Request:**

Emergency Services is requesting a Deputy Fire Marshal position due to an increase in workload throughout the Fire division. Forsyth County had a Deputy Fire Marshall several years ago until that position's duties were absorbed by the Fire Marshal and fire prevention staff when Fire and Emergency Medical Services merged. This position would address and enhance the division's leadership span of control. The recommended span of control is typically one supervisor to five employees, as outlined in the FEMA Incident Command System and other relevant leadership manuals. As of now, the Fire Marshal supervises five prevention staff, one fire operations manager, and one training officer and acts as a liaison for sixteen Fire Chiefs at the Volunteer Fire Departments.

This position would manage the day-to-day operation of the Fire Prevention division which will improve customer service by reducing current employees' workload, allowing them to focus more on serving each customer effectively. This would also help prevent employee burnout. Moreover, having a dedicated staff member in this position would enable the Fire Marshal to focus more on serving the county's fire chiefs. Additionally, with this new hire, the department could prioritize completing a community risk analysis plan and a community risk reduction plan, ultimately making the county safer.

As referenced above, the workload has significantly increased for Fire Prevention and the division has been experiencing a high turnover rate of 80% in the past five years. During this same timeframe, there has been a 59% increase in plan reviews, a 9% increase in inspections, and a 14% increase in investigations.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** 11 JIIT Deputies

Expenditure	\$1,112,469
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$1,112,469</b>

**Description of Request:**

The Sheriff's Office is requesting 11 Full-time sworn law enforcement positions to continue and enhance the Juvenile Intervention and Investigation Team (JIIT) program, which is currently funded with ARPA funds.

With large merit increases and unexpected mid-year market adjustments, as well as beginning earlier than planned, ARPA funding will run out around the end of the current fiscal year.

The Sheriff's Office believes the JIIT team is making a substantial difference in curbing youth violence, making Forsyth County safer, with benefits of efforts still yet to come.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Crime Analyst PT to FT

Expenditure	\$52,130
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$52,130</b>

**Description of Request:**

This request will move one current part-time crime analyst position to full-time with benefits. This upgrade will expand the hours of the Real Time Intelligence Center (RTIC) beyond Monday through Friday, 8-5, enhancing the crime fighting abilities of the FCSO. Specifically, this position will provide coverage from 2:00 p.m. to midnight.

In 2019, the Forsyth County Sheriff's Office formed the Real Time Intelligence Center (RTIC). The RTIC follows established guidelines for the collection, dissemination, retention and disposition of criminal intelligence. The RTIC provides the agency with relevant, instantaneous information allowing for advanced detection, increased situational awareness, rapid communication, and efficient responses to crime. Information gathered through an expanding range of technologies is analyzed and translated into efficient and effective operational intelligence capable of protecting deputies and the community in a proactive versus reactive approach to public safety.

This position is one of seven (7) positions currently assigned to the RTIC. There is one FT Corporal, two FT Real Time Intelligence Coordinators, one FT Sergeant, one FT Detention Corporal, one FT Crime Analyst, and one PT Crime Analyst. Total position costs in FY24 were \$513,828.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Detention Retention Plan

Expenditure	\$253,800
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$253,800</b>

**Description of Request:**

This is a targeted strategy for retention of certified Detention Officers in the Law Enforcement Detention Center.

First, the Sheriff's Office is requesting to enhance an incentive for detention officers to assist with the Special Response Team (SRT) that helps keep the Detention facility safe and secure. Currently, the incentive for Detention Officers to assist with the SRT is \$30 per pay period. The Sheriff's Office proposes to increase this incentive to \$60 per pay period, at a cost to the County of \$31,000.

Second, to ease personal safety concerns and fears, the Sheriff's Office is requesting to equip additional detention officers with tasers. This would be an increase of 25 tasers at \$72,800.

Lastly, the Sheriff's Office requests to extend the \$5,000 Sign-on bonus for Detention Officers. The total cost for this request is \$253,800.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Enhanced FCSO Training

Expenditure	\$441,972
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$441,972</b>

**Description of Request:**

The Sheriff's Office is requesting the following strategies to enhance training opportunities:

One Full-time Sergeant position to oversee the new in-house law enforcement training and certified detention training programs in Forsyth County. The new in-house BLET and DOCC programs have been a tremendous success in augmenting the FTCC program, but it is not sustainable without an additional position.

One Full-time 911 Communications training officer to ensure the effective functioning of emergency response services. This position would play a crucial role in enhancing the skills, knowledge, and overall preparedness of telecommunicators who the first point of contact in emergency situations.

Increase funds in the Training Division for business travel and training. This would include training and conference registrations, per diem, accommodations, etc.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** 22 FT Deputies for Court Security

Expenditure	\$2,091,170
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$2,091,170</b>

**Description of Request:**

The Sheriff's Office is requesting 22 Full-time sworn law enforcement positions at the Forsyth County Courthouse to assume responsibility for security services from the current private security firm.

The private security personnel are primarily civilians with no powers of arrest nor the authority to legally detain individuals for a myriad of reasons, i.e. illegal activity, disturbances, affrays, etc.

In addition, a new Superior Court was established in 2023 in Forsyth County, which requires between two and four deputies to staff, though no additional staffing was added at the time.

*Manager's Recommendation:*

*Board Action:*



# SHERIFF'S OFFICE

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**Title of ASL:** Sworn Recruitment Strategy

Expenditure	\$467,450
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$467,450</b>

**Description of Request:**

The Sheriff's Office is requesting funds to assist with recruiting for sworn positions, including the creation of 15 BLET Cadet positions (PCNs) (\$442,450) and adding a signing bonus for new sworn hires (\$25,000).

Filling vacancies and future vacancies must involve a sound recruitment strategy, to avoid a perpetually high vacancy level. A high vacancy rate negatively impacts response and service levels and increases workloads for employees. Before a new hire can become a fully functioning deputy who can be "released", it takes five months to complete BLET training and over two months to complete FTO training. The Sheriff's Office believes the addition of 15 PCNs would allow the Sheriff's Office to plan for trainees and vacancies and ideally decrease the time it takes to hire candidates.

Secondly, the Sheriff's Office is losing employees and applicants to the City of Winston-Salem due to the Winston-Salem Police Department's \$5,000 signing bonus, which is paid entirely up front. The Sheriff's Office requests funds to equally match the WSPD's signing bonus, for sworn and lateral new hires.

The total cost of this request is \$467,450.

*Manager's Recommendation:*

*Board Action:*

# SHERIFF'S OFFICE

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**Title of ASL:** Rural Hall Corporal

Expenditure	\$ 175,910
Revenue	\$133,815
<b>Net County Dollars</b>	<b>\$ 42,095</b>

**Description of Request:**

The Sheriff's Office is requesting the addition of one full-time deputy position to assist with the current case load in Rural Hall. The Sheriff's Office proposes to use \$60,700 of Forfeiture Funds for the position's first year equipment costs while the Town would pay \$73,115. Currently, there are three deputies who provide coverage 11 am to 11 pm, 7 days a week. The Town of Rural Hall would like to increase the number of deputies by one to get close to 24-hour law enforcement coverage.

*Manager's Recommendation:*

*Board Action:*

# SOCIAL SERVICES

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**Title of ASL:** Fiscal Analyst

Expenditure	\$91,604
Revenue	\$41,222
<b>Net County Dollars</b>	<b>\$50,382</b>

**Description of Request:**

Social Services is requesting the addition of one Fiscal Analyst. This position will be responsible for contract completion, maintaining and monitoring the spending trends of these contracts. The tasks are currently completed by a Fiscal Supervisor, who is also responsible for the oversight of NEMT payments and reimbursements, Protective Payee program and Foster Care payroll and reimbursement.

There has been a 91% increase in Foster Care and other contracts over the past three fiscal years. Due to this increase in volume, a dedicated position to issue, manage and amend contracts is now necessary.

Positions Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Fiscal Analyst	\$91,604	\$41,222	\$50,382

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

---

**Title of ASL:** Office Administrator

Expenditure	\$81,900
Revenue	\$36,855
<b>Net County Dollars</b>	<b>\$45,045</b>

**Description of Request:**

Social Services is requesting the addition of one FT Office Administrator. This position will be responsible for internal oversight of Data Dashboard reporting, leading the agency safety team and building inspections, coordinating quarterly bed bug inspections, overseeing RiseVision throughout the agency, coordinate with other departments or community agencies for utilization of the DSS building and updating and monitoring the agency threat assessment tool and policy.

The removal of the BPA to HHS and the transition of the Safety Coordinator to HR has created a lot of job duties and functionalities within the agency to be delayed or not handled.

<b>Positions Requested</b>	<b>Amount Requested</b>	<b>Fed/State Reimbursement</b>	<b>Total County Cost</b>
Office Administrator	\$81,900	\$36,855	\$45,045

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

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**Title of ASL:** Intern Positions

Expenditure	\$45,180
Revenue	\$15,813
<b>Net County Dollars</b>	<b>\$29,367</b>

**Description of Request:**

Social Services is requesting the addition of two PT interns. These positions will be used to recruit qualified interns near completion of MSW programs with Internship requirements through paid internship opportunities. These staff are qualified to complete the work required with supportive supervision for an educational setting. The work they complete will offset the work needing to be completed by existing full-time staff, allowing these positions to be of assistance to existing staff and retention plans.

- The program offers Pre-service training to students, so that they are capable of working caseloads (of modified size) while they are in their internship period.
- Minimum of 900 hours of internship (204 days/week)
- Activities that they complete are reimbursable to the County at an average rate of 35%.

Positions Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Intern (2) – for Child Welfare SW, MSW Candidates only)	\$45,180	\$15,81	\$29,367

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

**Title of ASL:** Food and Nutrition Services – Fifteen positions

Expenditure	\$1,047,851
Revenue	\$589,902
<b>Net County Dollars</b>	<b>\$457,949</b>

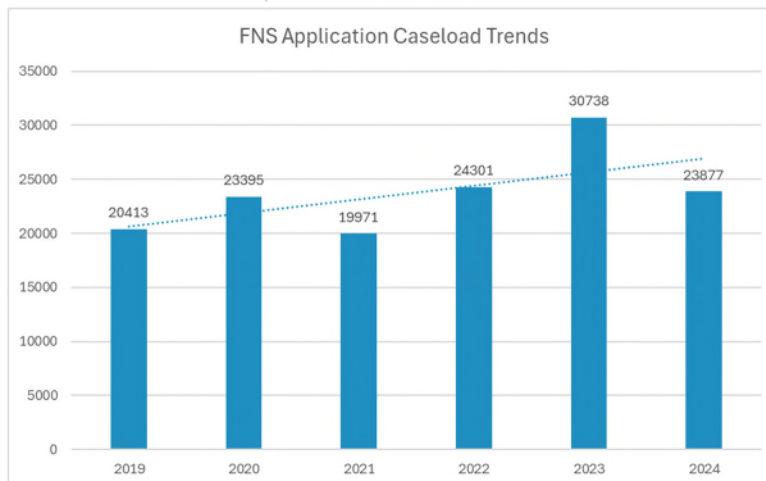
**Description of Request:**

Social Services is requesting the addition of fifteen full time positions in Food and Nutrition Services. Positions requested includes one Supervisor, two Lead Workers, six Recertification Workers, and two Program Integrity Workers.

Food and Nutrition Services has experienced a 66% increase in applications and a 32% increase in recertifications since 2019 with no increases in Staff.

Division	Positions Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Economic Services	Income Maintenance Caseworker II (10) FNS	\$685,729	\$342,865	\$342,864
Economic Services	Income Maintenance Caseworker III (2) FNS	\$141,968	\$70,984	\$70,984
Economic Services	Income Maintenance Supervisors (1) FNS	\$88,202	\$44,101	\$44,101
Economic Services	Income Maintenance Caseworker III (Program Integrity) (2)	\$131,952	\$131,952	\$0
	<b>Total</b>	<b>\$1,047,851</b>	<b>\$589,902</b>	<b>457,949</b>

Currently, there are 22 full time employees in FNS applications and 29 full time employees in Food and Nutrition Services recertification. The graph below shows application caseload trends.



*Manager's Recommendation:*

*Board Action:*

# SOCIAL SERVICES

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**Title of ASL:** FCDSS Adult Day Care/Day Health Funding Supplement

Expenditure	\$83,623
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$83,623</b>

**Description of Request:**

Annually, FCDSS receives an allocation of funds from NCDSS to provide Adult Daycare and Adult Day Health (ADC/ADH) services to older adults in Forsyth County. These funds are used to support our clients who participate in Sr. Services ADC/ADH programs and Mt. Zion's ADC program.

In past years, the funding for this service has been expended prior to the end of the fiscal year, and both providers have graciously continued to serve FCDSS ADC/ADH clients using benevolence funds and/or alternate funding sources. However, due to an increase in the daily ADC/ADH rates prior to the start of FY24 the funding for FCDSS clients for these services was expended prior to 6 months into the current FY. It is anticipated that the state funding of this service and the ADC/ADH daily rate will remain the same in FY25, creating another funding shortfall of more than 50% of the cost of this service.

If the ADC/ADH services are not funded/provided, it will place FCDSS clients at serious risk of premature facility placement and jeopardize the employment of their caregivers as this service provides this support for both. To avoid this serious impact on these residents of Forsyth County and to address this shortfall an amount equal to 50% of the funding shortfall is being requested in county dollars with the hope that the ADC/ADH providers (Sr. Services/Mt. Zion) will be able to support the remaining half of this shortfall amount. It is anticipated that state funding for ADC/ADH will be \$155,753 for FY25 and the actual cost to continue to serve the existing FCDSS ADC/ADH clients will be \$323,000 creating a shortfall in funding of \$167,247.

This request is for 50% of this shortfall for a total of \$83,623.

ADC/ADH Service Cost	ADC/ADH State Allocation	Anticipated Service Funding Shortfall	County ADC/ADH Funding Supplement ASL Request (50%)
\$323,000	\$155,753	\$167,247	\$83,623.50

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

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**Title of ASL:** Social Worker (SAIH)

Expenditure	\$78,531
Revenue	\$27,486
<b>Net County Dollars</b>	<b>\$ 51,045</b>

**Description of Request:**

Background: During recent fiscal years the average number of Special Assistance In-Home referrals has averaged 1-2 per month. During FY24 there has been a significant increase in the number of SAIH referrals with a notable surge occurring following the start of Medicaid expansion on December 1, 2023 (refer to chart below).

Fiscal Year	Average # SAIH Referrals
FY22	1/month
FY23	2/month
FY24 (July- November)	3/month
FY24 (December – February)	10/month

The Adult Services Division has two FTEs assigned to the SAIH program and the total number of SAIH cases has increased from 42 in July 2023 to 51 at the end of February 2024 w/an average caseload of 25/FTE and 15 pending applications. The state recommended caseload for SAIH is 25-30. If the current application trend continues it is projected that the average caseload/FTE will exceed the state recommended size before the end of FY24.

Position Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Social Worker (SAIH)	78,531	\$27,486	\$51,045

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

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**Title of ASL:** Sr. Social Worker – Guardianship

Expenditure	\$87,907
Revenue	\$30,767
<b>Net County Dollars</b>	<b>\$57,140</b>

**Description of Request:**

During the last 4 fiscal years (including the current FY), the average monthly total of Adult Guardianship clients has remained stable at 215+ adults. However, the complexity of casework and the corresponding time needed for these case management activities for AGS clients in crisis has increased significantly (in both scope and number). Consequently, due to the increasing volume of crisis events and expanding complexity of case management issues, the amount of time to provide adequate support for Adult Guardianship clients has necessitated the need for increased staffing.

This position, if approved, will serve a dual purpose of serving a limited AGS caseload and serving as a crisis-resolution resource specialist for both Adult Guardianship units. It is to be noted that increased case management activities for AGS clients in crisis include but are not limited to: de-escalation of risk factors, safety plan development with direct-care providers, placement search activities, regular hospital staffing and discharge planning, Partners (LME/MCO) coordination activities (MH services and placement), and crisis case documentation. The addition of this position will enable FCDSS to remain compliant with General Statute 35A and state policies directing the work of public disinterested agent guardians of the person.

Positions Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Hearing Officer (Sr. IMCW)	\$87,907	\$30,767	\$57,140

*Manager's Recommendation:*

*Board Action:*

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# SOCIAL SERVICES

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**Title of ASL:** Hearing Officer (Sr. IMCW)

Expenditure	\$70,987
Revenue	\$53,240
<b>Net County Dollars</b>	<b>\$17,747</b>

**Description of Request:**

Social Services is requesting the addition of one FT Hearing Officer position. Currently, there is one Hearing Officer for all the eligibility programs offered by DSS. The increase in applications due to the implementation of Medicaid Expansion has caused numbers to skyrocket. Each applicant has the right to a hearing if a denial is received or there is any question of improper benefits being received.

In December 2023, there were 2,855 total Medicaid applications taken compared to 1,665 in December 2022 which is a 71.5% increase. As of January 18, 2024, there were 2,083 applications taken which surpassed the total of 1,841 for the entire month of January 2023.

Due to this increase in the number of applications the probability of hearing is expected to increase as well. The one Hearing Officer in place now cannot adequately meet the Federal & State requirement that all Medicaid hearings must be requested in 5 days.

Positions Requested	Amount Requested	Fed/State Reimbursement	Total County Cost
Hearing Officer (Sr. IMCW)	\$70,987	\$53,240	\$17,747

*Manager's Recommendation:*

*Board Action:*

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# PUBLIC HEALTH

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**Title of ASL:** Personal Health and Clinical Services Staffing Adjustments

Expenditure	\$478,324
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$478,324</b>

**Description of Request:**

Public Health is requesting several staffing adjustments for the Personal Health and Clinical Services division to improve patient care and operational efficiency.

The department is requesting to convert six temporary positions to permanent roles, particularly for vaccination administration and clinic support, to ensure continuity and enable full-time nursing staff to focus on essential tasks. Additionally, the department is requesting a Nurse Practitioner to treat patients in the TB clinic and support nursing staff. Currently, the nurse needing provider support must request assistance from other providers in the STI clinic. Given the increased volume of work associated with TB case management in the county, having a dedicated provider would better support the nurses in the clinic.

The department is also requesting a Licensed Practical Nurse and the integration of medical assistants into clinic operations to streamline patient flow, enhance support for specialized clinics, and alleviate nursing tasks, ultimately maximizing patient care and operational effectiveness.

*Manager's Recommendation:*

*Board Action:*

# PUBLIC HEALTH

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**Title of ASL:** School Nurse Program Enhancements

Expenditure	\$833,174
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$833,174</b>

**Description of Request:**

Public Health is requesting several enhancements to the School Nursing program including additional nurses and Licensed Practical Nurses.

The National recommendation for school nurse ratios is one nurse to one school or 1 nurse to 750 students. The current Forsyth County non-EC school nurse ratios are 1 nurse to 3 schools and 1 nurse to 1,900 students (All EC schools have one nurse assigned). At the end of this school year (2023-24) five temporary traditional nursing positions created by WSFCS, using ESSR funds, will no longer be funded. As a result, the FCDPH School Health program will be responsible for eight additional schools beginning next school year (2024-2025). This request would absorb these five nurse positions that will no longer be funded with ESSR funds.

Additionally, Public Health has piloted the use of LPN's in the school setting as School Nurse Extenders. This allowed the four PHN III positions who are responsible for the direct supervision of 6-10 school nurses to be able to have three days per week availability to their direct reports. The NC Board of Nursing does require a Registered Nurse to have direct oversight of the LPN's practice. The current RN to LPN ratio is 1:1, which will remain the same with the addition of six LPN positions. The addition of these new positions will allow for all school aged children attending public school in Forsyth County to have direct access to a school nurse onsite two to three days per week consistently to improve student school attendance, student academic outcomes, and the overall health of students and school staff.

*Manager's Recommendation:*

*Board Action:*

# FORSYTH TECHNICAL COMMUNITY COLLEGE

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**Title of ASL: Trailblazer Promise**

Expenditure	\$2,720,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$2,720,000</b>

**Description of Request:**

Forsyth Technical Community College has offered a free college initiative since 2021 using a variety of funding sources, catalyzed by the Governor’s Longleaf Commitment Program which has provided one year of college at Forsyth Technical Community College entirely free to all North Carolina high school graduates.

This request for the Trailblazer Promise seeks to make permanent the ability for all North Carolina high school graduating seniors to attend Forsyth Technical Community College through program completion entirely free of charge.

The College is requesting \$2,720,000 to fund the Trailblazer Promise for Fiscal Year 2025, \$2,800,000 to fund the Trailblazer Promise for Fiscal Year 2026, and \$1,440,000 to fund the Trailblazer Promise for Fiscal Year 2027. The Fiscal Year 2025 request (\$2,720,000) would pay for the second year of college for students graduating from high school in 2023 and the first year of college for students graduating from high school in 2024. The Fiscal Year 2026 request (\$2,800,000) would pay for the second year of college for students graduating from high school in 2024 and the first year of college for students graduating from high school in 2025. Finally, the Fiscal Year 2027 request (\$1,440,000) would pay for the second year of college for students graduating from high school in 2025.

*Manager’s Recommendation:*

*Board Action:*

# N.C. COOPERATIVE EXTENSION SERVICE – SOIL & WATER

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**Title of ASL:** Shift Soil and Water Conservationist Position from PT to FT

Expenditure	\$37,222
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$37,222</b>

**Description of Request:**

The Forsyth County Soil and Water Conservation District Board of Supervisors is requesting to shift the part-time Soil and Water Conservationist position to a full-time position. Currently there is one full-time and one part-time position to address urban homeowners, businesses, and farmers concerned about various conservation practices and potentially damaging issues. The current full-time Soil and Water Conservationist is about to retire making it imperative that a well-trained, educated full-time employee is ready to continue the work to ensure a smooth transition with no interruption to service.

*Manager's Recommendation:*

*Board Action:*

# LIBRARY

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**Title of ASL:** Part-Time Security Guard

Expenditure	\$38,932
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$38,932</b>

**Description of Request:**

The Library Department is requesting \$38,932 to fund a part-time security guard to address gaps of security support and offer additional support in locations when there are absences with the County's contracted security company.

Allied Security provides evening and weekend guards at the Central Library and nine branch locations, which is where more security is needed. Many times over the past years, there have been reports from staff that the assigned guard has called out, leaving them without security for the evening or weekend shift. Allied Security does try to replace the guards, but it often doesn't happen, impacting efforts to create a safe environment in the library for all staff and customers. The Library would like this position to float to all branch locations and fill in when there are absences and offer added support when needed.

*Manager's Recommendation:*

*Board Action:*

# PARKS AND RECREATION

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**Title of ASL:** New Reservation System for Parks & Recreation Administration

Expenditure	\$40,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$40,000</b>

**Description of Request:**

Parks and Recreation is requesting \$40,000 for the acquisition and implementation of a new, modern facility reservation system. The current system is outdated, requires extensive human intervention to validate data, and lacks features such as online payment processing, reservations calendar, and facility reservation reporting.

The new system would streamline the reservation process, improve customer service, and is expected to increase occupancy and revenue, ultimately covering the initial investment and annual fees. There will be ongoing costs associated with software maintenance, potential subscription fees, periodic updates or upgrades, and training for staff on the new system.

*Manager's Recommendation:*

*Board Action:*



# PARKS AND RECREATION

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**Title of ASL:** Agricultural Park Trails and Local Water and Conservation Fund Property Conversion Recreational Element

Expenditure	\$1,875,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$1,875,000</b>

**Description of Request:**

Trails at the Forsyth County Agricultural Park are elements included in the conceptual master plan for the site. Trails will enhance the future use of the facilities during future agricultural events held at the site. Trails will be designed for the portion of property north of the existing railroad tracks.

Proceeds from the sale of the property at Kaleideum North allowed for the purchase of a conversion property adjacent to the Forsyth County Agricultural Park property along Doral Drive in Tobaccoville. As a stipulation of the conversion of the property to an LWCF property, the NEW property must have a recreational element established within three years of the date of the conversion.

The Forsyth County Parks & Recreation department recommended the following budget for this request:

Recreational elements include:

- (1) design fees / surveying / permitting - **\$131K (7%)**
- (2) contingency - **\$56K (3%)**
- (3) placement a gate at the entrance, off the FC Agricultural Park entrance road. - **\$75K.**
- (4) installation of a paved parking area for approximately 20 vehicles with associated trail connections, - **\$250K.**
- (5) construction of a natural surfaced pedestrian loop trail 10' wide and approximately 2,500 feet in length on the LWCF conversion property, with connection points for future trails on the FC Ag Park property. - **\$350K.**
- (6) installation of a 0.5 acre +/- demonstration/teaching garden in conjunction with NC Cooperative Extension. **\$50K**
- (7) construction of natural surfaced trails, 8'-10' wide, north of the existing railroad tracks, approximately 12,000 linear feet in length. **\$963K**

*Manager's Recommendation:*

*Board Action:*

# PARKS AND RECREATION

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**Title of ASL:** Improvements to the Tanglewood Park Yadkin River Access

Expenditure	\$175,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$175,000</b>

**Description of Request:**

The Yadkin River State Trail system is a 163-mile paddle trail with multiple put in and take out locations along the trail length. Forsyth County has two river access points – 421 River Park and Tanglewood Park. Improvements to the Tanglewood Park Yadkin River access point will allow for safer and better access to one of the largest natural resources in Forsyth County.

Features of the plan include:

- Design fees/permitting - \$15,000
- Contingency - \$10,000
- Placing an automatic gate at the entrance, off Highway 158, that will be opened and closed automatically, providing a more secure site - \$40,000
- Installation of pavement in the parking area, installation of concrete steps from the parking area down to the access point, enlargement of the access point, construction of a concrete ramp and steps down to the water’s elevation handrails and signage - \$100,000
- Removing view obstructing brush and small trees along approximately 120 feet of the bank at the wetland - \$10,000

Improvements to the Tanglewood Park Yadkin River access point are greatly needed. Only minor superficial repairs have been made to this access point since its creation over 30 years ago. Currently, the site poses some challenges, with the need for steps from the parking area down to the river elevation. Enlarging the site will provide better visibility of the site, allow easier put in and take out for paddlers, and increase the overall safety for all users.

*Manager's Recommendation:*

*Board Action:*

# COMMUNITY AND ECONOMIC DEVELOPMENT

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**Title of ASL:** Greater Winston-Salem, Inc. Economic Development Analyst

Expenditure	\$77,745
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$77,745</b>

**Description of Request:**

Greater Winston-Salem, Inc. is requesting additional funds in the amount of \$77,745 to employ an Economic Development Analyst whose role would be to support the intake and management of economic development projects. The additional capacity would improve GWSI's ability to respond to all project inquiries and to provide the highest quality, personalized project experience to clients and partners. It would also allow GWSI to generate additional leads in specified target industries (biotech, advanced manufacturing, aviation).

The funding would pay for the position as well as travel and attendance at several recruitment events including Consultant Connect Summit, ARVO Ophthalmology Conference, Natural Products Expo West, NextGenTalks: BioTech, Site Selector's Guild, Aviation Week MRO America.

*Manager's Recommendation:*

*Board Action:*

# GENERAL SERVICES

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**Title of ASL:** Security Enhancements

Expenditure	\$329,460
Revenue	\$104,146
<b>Net County Dollars</b>	<b>\$225,314</b>

**Description of Request:**

General Services is proposing to relocate three private security positions currently stationed at the Forsyth County Court House (FCCH) to the Health and Human Services (HHS) campus and elsewhere within the County.

In this proposal, the three positions in the FCCH would be filled by Sheriff's Deputies instead of Allied security staff. This approach is in alignment with the recommended model (5) in the 2023 Courthouse and Detention Staffing and Development Study.

While the Sheriff's Office has requested to increase the number of deputies at the FCCH by 22 in a separate Alternate Service Level request, this request from General Services only focuses on the three security positions previously held by Allied Certified Private Officers (CPOs). By transferring these three positions from private CPOs to Forsyth County Sheriff's Deputies, the Forsyth County Sheriff's Office (FCSO) would assume all law enforcement responsibilities within the FCCH including, but not limited to, enhanced screening of the public (magnetometer wand and searches), common area patrols, responding to all calls for service, etc. Allied guards would be solely responsible for monitoring the three screening stations for visitor entry and monitoring applicable cameras.

By relocating the three Allied CPO positions to other areas of the County, General Services proposes to eliminate three full-time guard positions at an FY25 rate of \$16.69/hr. These three guard positions are frequently vacant and the higher-level security CPO positions are of greater need at the HHS campus. This reduction of guard positions would decrease the Allied Security contract by \$104,146 and will offset the increased amount for the Sheriff Deputy positions.

*Manager's Recommendation:*

*Board Action:*

# ATTORNEY

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**Title of ASL:** Senior Assistant County Attorney

Expenditure	\$135,392
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$135,392</b>

**Description of Request:**

The County Attorney is requesting to change a vacant DSS Paralegal position to a Senior Assistant County Attorney position to address different areas of need. This position would require at least five years of North Carolina local government experience, preferably in litigation and would establish a 3-step career ladder for employees, comparable to like-sized local governments. Winston-Salem, Guilford County, and Durham County all have three levels of attorney positions below the City or County Attorney.

During the pandemic, a paralegal position was left vacant in DSS. Because of better organization and closer supervision, there is no longer a need for five paralegals in the DSS division. In the past year, in anticipation of this position change being granted, the Attorney's Office has assumed additional work approving insurance requirements for contracts and oversight of outside legal counsel, which had been handled by Risk Management. The County Attorney also now reviews all bidding packages submitted to City-County Purchasing to ensure that County departments follow Board bidding policies. Without additional legal staffing, the County Attorney believes this work is not sustainable.

*Manager's Recommendation:*

*Board Action:*

# TAX ADMINISTRATION

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**Title of ASL:** Spatialist

Expenditure	\$52,520
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$52,520</b>

**Description of Request:**

Tax Administration is requesting funds for an additional component to a software application it currently has a subscription for called Spatialist. This software specializes in bringing real estate data into a user-friendly online platform that provides transparency and data visualization to the public. Spatialist also offers many targeted applications. "Property Portal" will be the new display of property record data. Tax Administration seeks to add the applications of "Community" and "Comper for Citizens". Community allows consumers to search and summarize appraisal data by Area, Type, or Time. Deed, Permit, and Tax bill data is also made available. Sales trends can also be observed. Comper for Citizens allows for an efficient way to search for subject properties with highly customizable search criteria while also reviewing sales to determine suitability of value and select/understand comparable sales.

These two products will assist the public to understand the basis for the increase in property values anticipated with the 2025 reappraisal. The adoption of these applications will remove the need to support the Tax Parcel Viewer and the Sales App.

*Manager's Recommendation:*

*Board Action:*

# TAX ADMINISTRATION

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**Title of ASL:** Full-Time Appraiser Technician position

Expenditure	\$65,778
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$65,778</b>

**Description of Request:**

Tax is requesting funding for one full time Appraiser Technician position, which will assist the department with the 2025 revaluation. Over the last several years, the Tax office has experienced significant turnover in appraisal staff.

The Tax Office has developed a strategy to prepare for the 2025 revaluation that includes a contract with Vincent Valuation that is included in the Manager's Recommended Budget. This contract provides personnel for the reappraisal work as vacancies occur. Additionally, Tax has hired two part-time employees who retired from the County to assist with the revaluation.

The addition of the Appraiser Technician is the last step in a three-part solution to complete the 2025 revaluation to meet the required goal and statutory deadlines. This request includes salary, benefits, and equipment.

*Manager's Recommendation:*

*Board Action:*

# NON-DEPARTMENTAL

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**Title of ASL:** Strategies for Forsyth County Retention/Recruitment

Expenditure	\$3,187,571
Revenue	\$0
<b>Net County Dollars</b>	<b>\$3,187,571</b>

**Description of Request:**

Human Resources is requesting the following strategies to improve the retention and recruitment of Forsyth County employees. The County continues to experience vacancies and high turnover rates in some areas. To address this problem and to improve employee morale, the following strategies are proposed for county-wide implementation.

The following strategies can be applied individually or combined as needed.

5% 401K Contribution for All Eligible Employees	\$ 2,607,705
Wellness Days (2)	\$ 206,078
Juneteenth Holiday	\$ 103,039
6 weeks Paid Parental Leave	\$ 98,060
Longevity Bonus	\$ 172,689
Service Credit for Leave Accruals	\$ -
Total	\$ 3,187,571

*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** The A. Bailey Legacy Foundation for Women

Expenditure	\$263,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$263,000</b>

**Description of Request:**

The Legacy Mom-4-Mom Program is a 3- year program that will impact the lives and legacy of mothers in Forsyth County community. The mission of the Program is to mentor and equip mothers of school-age children to achieve a college education and inspire them to leave a legacy of academic, personal, and professional success for their children and the community. The program is for a target audience of disadvantage mothers of school-age children in the WSFCS and/or Charter Schools. This is a program that assist disadvantage mothers in the opportunity to further their education through the Legacy Foundation for Women. Participants will take part in a series of leadership/professional development that will equip them for success as a parent, a person, and a professional. The components of the program are Mentorship, Leadership/Professional Development & Internship.

1. The Legacy Foundation will provide mothers with academic support to further their education. Each participant will receive support specifically for their unique need. The support given may consist of GED Courses, College Advisory Sessions, and more with the goal of enrolling into a 4-year or 2-year university.
2. Participants will participate in a series of 10 professional development sessions given by the Legacy Foundation for Women that will be held once per month for 2-hours per session. The sessions will include a parenting session, financial counseling, interviewing 101, etcetera. The Legacy Foundation for Women will work closely with community partners such as Truliant Federal Credit Union, Dress for Success, & more to facilitate these sessions.
3. As a part of the program, each mother will receive one-on-one mentorship throughout the program that will be provided through Legacy Foundation. Participants will be paired with professionals in the Forsyth County community in their desired field of study, particularly W-S Legacy Award recipients.
4. Participants will complete an internship in their desired field & the organization support with job placement.

Participants will be selected through an application process that includes an essay and interview with the Legacy Foundation Advisory Board. Participants must be mothers of school-age children in the WSFCS or Charter School as well as agree to attend the leadership/professional development & mentorship.

Legacy Foundation for Women will start with a goal of 15 selected participants (\$5,000 per participant). The program is a 3-year program for College Prep, Leadership Development, and Internship.

A. Bailey Legacy Foundation for Women did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** ABC of NC Child Development Center

Expenditure	\$50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

ABC of NC Child Development Center is requesting \$50,000 to fund required training for front-line staff who provide evidence-based autism-specific services. ABC of NC spends \$5,567 to onboard, train, and credential each Registered Behavior Technician (RBT), a paraprofessional who provides applied behavior analysis (ABA) therapy, before the company begins receiving insurance reimbursement for the employee’s therapeutic services provided.

RBT training lasts five weeks and includes CPR, Non-Violent Crisis Intervention, and First Aid certification. ABC of NC offers a pathway to gainful and meaningful employment by providing entry-level employees with on-the-job training and a national certification that is highly in demand and portable across the industry. To accomplish our goal of increasing organizational capacity and serving more families, ABC of NC will hire at least 20 more RBTs in 2024 and 2025, a total of 40 RBTs.

FY24 Government Funding for Agency:

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
Forsyth County ARPA	\$601,898

<b>FY24 Total Funding from Local Government</b>	<b>\$601,898</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Action4Equity

Expenditure	\$64,125
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$64,125</b>

**Description of Request:**

Action4Equity is requesting a total of \$64,125 in County funding for FY25.

The Winston-Salem Freedom Schools are six-week summer programs designed to increase literacy, self-esteem, social emotional skills, a love of learning, and civic engagement for children in grades K-12. Through a program model provided by the Children’s Defense Fund, students are inspired participants, known as “scholars,” who spend their summer learning about and believing in their ability to make a difference.

As of 2024, there are ten Freedom Schools sites serving over 500 scholars from our public schools and their communities. These sites were selected to prioritize WS/FCS students attending schools which were considered under-performing: Kimberley Park Elementary, Forest Park Elementary, Ashley Academy, Winston-Salem Preparatory Academy, Mineral Springs Middle, Ibrahim Elementary, Old Town Elementary, Konnoak Elementary, Philo-Hill Middle, and Cook Elementary. The demographic of these scholars almost entirely students of color who attend Title One schools. The program expenses are about \$1250 for a scholar to attend the 6-week program; however, this cost is never passed off to the families.

At the center of the Freedom Schools program is the research-based Integrated Reading Curriculum (IRC) that fosters literacy. Meeting the common core standards, lessons in the IRC consist of project-based learning activities. The goal set forth in the IRC is to give non-readers an overwhelming desire to read. IRC instruction is delivered by college-aged Servant Leader Interns who come from backgrounds like those of our scholars. The books are developmentally appropriate and relate to the scholars' authentic history, culture, and heritage through the eyes of children. Scholars enrolled receive weekly distribution of books to build their home library. Our objectives are to make accessible to lower income, students of color a culturally-relevant curriculum and pedagogy program which supports their growth in literacy and reading enthusiasm; making accessible enrichment and field trip opportunities to further their educational experiences; providing nutritious meals; helping their families to engage the wider community and the school system for the support and advancement of their household; instilling a spirit of civic engagement in student and families. County funding will be used immediately to provide this impactful program to fifty scholars, with all funding used for curriculum, books, materials, staffing, and activity expenses.

FY24 Government Funding for Agency:

FY24 Total Local Government Funding	Total Funding
City of Winston Salem FY24 Budget	\$35,000
<b>FY24 Total Funding from Local Government</b>	<b>\$35,000</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

**Title of ASL:** Arts Council Incorporated Winston-Salem Arts Council

Expenditure	\$175,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$175,000</b>

**Description of Request:**

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$175,000 in County funding for FY25. Funding will be used for the Arts Council's campus operations that includes three facilities. They include the Milton Rhodes Center for the Arts located at 251 N. Spruce Street, Hanesbrands Theatre located at 209 N. Spruce Street, and the Arts Council Extension (ACE) Building located at 419 N. Spruce Street.

Funding will also be used to present the Parks Concert Series in Triad and Tanglewood Parks with four concerts offered during 2024. The additional \$75,000 request for funding is due to the significant increase in equipment, technology, security, talent, and labor/stagehands. These costs are, in some cases, double what they were prior to the pandemic. This is a challenge and will not allow us to continue with the same number of concerts unless further funding is received. Due to higher costs, the Arts Council have had to reduce the number in 2024 from 5 to 4. In 2025, an additional \$75,000 would make a major impact, enabling the Arts Council to support artists and arts organizations and helping the parks series attract bigger acts and larger audiences, and potentially allowing the Arts Council to add back a 5th concert.

The Arts Council's goals/objectives are to increase participation in the arts in Forsyth County, grow Forsyth County's economy using the arts, and strengthen Forsyth County's education through the arts. In FY24, the Arts Council received \$4,600,000 in County funding. Special Appropriations included \$75,000 to support programming at County Parks and \$25,000 for operating support. A portion of Forsyth County ARPA (\$3.7M) supported subawards to organizations and local artists.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$100,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$4,500,000
City of Winston Salem ARPA	\$1,000,000
City of Winston Salem FY24 Budget	\$217,360

<b>FY24 Total Funding from Local Government</b>	<b>\$5,817,360</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Aspire Youth and Family, Inc.

Expenditure	\$27,086
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$27,086</b>

**Description of Request:**

Aspire Youth and Family, Inc. is requesting a total of \$27,086 in County funding for FY25.

Kids At Work is an interpersonal skills development program based around the culinary arts. Youth are a part of the program for 16 weeks and meet for three hours once a week for instruction. The curriculum consists of 24 hands-on lessons that are designed to meet the clients unique learning styles and help them apply the skills in a work environment. Youth aged 15 and older receive ServSafe food safety training and certification exam, making them more marketable for employment.

Kids at Work aims to achieve the following goals:

1. To improve interpersonal skills for greater success at home, school, community, and workplace via Say It Straight
2. To improve vocational competencies by learning the technical skills of the culinary arts
3. To provide marketable ServSafe certification for better employment opportunities
4. To reduce recidivism by engaging youth in a positive activity and direction for the future
5. To increase protective factors such as positive social supports and improved job expectations via program participation
6. To improve physical health by learning and practicing principles in nutrition, food preparation, and appropriate portions

As part of our measurement of the program's effectiveness on the above goals, youth/families are asked to complete pre/post assessments. Court counselors are also asked to report on new court complaints and adjudications to help us track recidivism via NC Join.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Youth Services (Juvenile Crime Prevention Council)	\$107,888
<b>FY24 Total Funding from Local Government</b>	<b>\$107,888</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL Request:** Center for Creative Economy

Expenditure	\$35,000
Revenue	-
<b>Net County Dollars</b>	<b>\$35,000</b>

**Description of Request:**

The Center for Creative Economy (CCE) is requesting a grantee contribution to help fund the Creative Startups Accelerator and SWERVE programs.

CCE is a local non-profit organization that works with individuals and enterprises that add value to society by making or marketing products and services linked to human creativity through: Ideation; Creation; Production; Distribution; and Use. CCE’s mission is to serve as a catalyst for innovation by driving product and business development, stimulating connections between innovators and businesses, and promoting economic development and job growth through regional programs, infrastructure, and professional development. CCE has two primary programs that work to meet these goals: Creative Startup Accelerators and Swerve.

- CREATIVE STARTUPS ACCELERATOR – CCE is the Southeastern host for the nation’s leading startup accelerator for creative entrepreneurs. The program supports Triad and NC-based creatives and attracts businesses nationally to come to NC to accelerate their creative enterprises. In 2016, the Creative Startups Winston-Salem launched 10 creative companies that created 14 jobs and \$496,000 in revenues.
- SWERVE - the hub for creative enterprises in NC's Piedmont Triad area, brings creative professionals together at lively, informative monthly meetups, through a growing online community.

This request will increase CCE's ability to fund their core programs that aid local creative enterprises and individuals in their effort to build and scale creative entrepreneurial enterprises.

The Center for Creative Economy has received funding from the County in the past including \$9,000 in FY20 and FY21 and then increasing to \$25,000 in FY22, FY23, and FY24.

CCE received \$25,000 from the City of Winston-Salem in FY24.

FY24 Government Funding for Agency:

<b>FY24 General Fund Funding</b>	<b>Total Funding</b>
Community and Economic Development Dept.	\$25,000

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
City of Winston Salem FY24 Budget	\$25,000

<b>FY24 Total Funding from Local Government</b>	<b>\$50,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Children's Law Center of Central North Carolina

Expenditure	\$50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

The Children’s Law Center of Central North Carolina (CLC) is requesting \$50,000 for operating support to work as advocates for children suffering the consequences of their parents’ domestic violence.

CLC is a 501(c)(3) non-profit dedicated to addressing the legal needs of children in Chapter 50 high-conflict custody cases and Chapter 50B civil domestic violence cases. District Court judges appoint CLC Guardians Ad Litem to protect the best interests of children in court proceedings and to prepare comprehensive reports which provide an objective overview of family situations. The reports include specific recommendations tailored to ensure impacted children are placed in the safest home environments possible. CLC is the only organization in central North Carolina that advocates in court on behalf of vulnerable children exposed to domestic violence.

The ultimate goal is to enable children to grow up in safe environments and to become emotionally healthy adults. CLC has been instrumental in developing the procedures for Chapter 50B civil domestic violence cases in Forsyth County and is a longstanding partner agency of Safe on Seven. CLC has provided a voice for more than 1,500 children since 2005.

In FY24, the Children’s Law Center of Central North Carolina received \$890,000 from the County. All funds were used to expand and continue legal advocacy for children and work to build healthy families in Forsyth County.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$50,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$840,000

<b>FY24 Total Funding from Local Government</b>	<b>\$890,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** City Lights Ministry

Expenditure	\$50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$50,000</b>

**Description of Request:**

City Lights Ministry is requesting a total of \$50,000 in County funding for FY25. Camp Heal is a free day camp for inner-city children and children whose parents are on opioids. Camp Heal stands for “helping everyone achieve life, love and laughter.”

Camp Heal is for ages 5-12 with class rotations of drug prevention, suicide prevention, and body safety, along with sports and games. With the implementation that would take place with funding, City Lights Ministry would be able to host more children, provide more effective materials and to cover the cost of the bus route, meals, and t-shirts for the children, and gain more staff to help care for each child. The future goals of Camp Heal would be to host more children in Winston Salem and be able to have two bus drivers to sustain the growth in numbers. With more funding, City Lights Ministry would be able to ensure that each child gets to escape their day-to-day stress while learning helpful tools to enhance the quality of life.

City Lights Ministry did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** City of Winston-Salem

Expenditure	\$441,669
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$441,669</b>

**Description of Request:**

The City of Winston-Salem is requesting \$441,669 in financial assistance from Forsyth County to operate a program to provide services related to the implementation of a Coordinated Entry System (CES). Coordinated Entry is a standardized method to connect people experiencing homelessness to the resources available in a community. The U.S. Department of Housing and Urban Development (HUD) requires that every community that receives State or Federal funds for programs serving persons experiencing homelessness operates a coordinated entry system that assesses and prioritizes people experiencing homelessness for all assistance within the Continuum of Care, including Emergency Shelter, Transitional Housing, Permanent Supportive Housing (PSH), Rapid Rehousing (RRH), and other interventions. Forsyth County funds will be used to pay for the staffing costs for operations of the project.

The overall goal of the Coordinated Entry Program is to facilitate the most efficient way to connect individuals with the best and most appropriate resources to make homelessness rare, brief, and one-time (non-recurring). People experiencing homelessness and at imminent risk of homelessness will be able to get comprehensive information and assistance through a coordinated system of referrals. They will receive referrals quickly and the referrals will be to housing and programs for which they are eligible. The most vulnerable homeless households will be identified and prioritized for receiving emergency shelter and permanent housing. Eligible households who are not able to be housed immediately and qualify based on their vulnerability score, will still be provided with information and referrals and other available assistance to assist in their housing crisis.

In addition, in coordination with street outreach, engagement work will be carried out to provide connection and services to homeless households who may not otherwise receive CES services. All households will be assessed for the diversion program. All clients seeking assistance should be offered referrals for all programs for which they are eligible and qualified, based on vulnerability score and prioritization policies. Homelessness prevention services will be offered for households at imminent risk of losing housing.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Crisis Control Ministry

Expenditure	\$85,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$85,000</b>

**Description of Request:**

Crisis Control Ministry is requesting a total of \$85,000 in County funding for FY25. For over 50 years, Crisis Control Ministry (CCM) has served the most vulnerable residents of Forsyth County. In FY2022-23, CCM served more than 29,000 people in our community, through our financial assistance, the free pharmacy and food pantries. CCM operates two of only a few client-choice pantries in Forsyth County, one in downtown Winston-Salem and one in Kernersville.

Our Kernersville office has been a pillar in the community for 47 years, providing critical services to those in need. Now, after 43 years at 431 Bodenhamer St., our facility desperately requires renovations to continue meeting the ever-growing needs of our community. Any funds awarded from Forsyth County will be used to help cover a portion of the cost of a full renovation of CCM’s Kernersville Offices.

The COVID-19 pandemic required us to transition to an order form model that, while necessary for health protection of our clients and volunteers, prevented our clients from being able to shop in-person for their own food at the pantry. Through the pandemic and now in the post-pandemic economy, demand at our food pantries skyrocketed. Even after restrictions were lifted, our facility simply could not accommodate safe, in-person shopping with the sheer volume of neighbors we now serve. We owe it to our clients to provide an upgraded pantry with ample space, better refrigeration, and a layout designed for efficiency and compassion, that would allow us to serve the increased need in our community.

We have begun the preparation work for renovations by drawing up plans and securing a survey, but we need the county’s support to see this project through to completion by June 2025. The renovations include not only a remodeled food pantry, warehouse, and sorting area, but also a new dedicated volunteer lobby and conference space. With a larger and better food pantry layout, we can restore client-choice, in-person shopping and continue providing fresh produce, meat, dairy, bread, and dry goods that support good nutrition and better health. We can sort donations in an organized, safe, and sanitary environment. Most importantly, we can serve this community with the excellence it deserves.

For over four decades, our Kernersville office has uplifted the struggling, fed the hungry, and restored dignity. Please help us renovate our aging facility so we can continue this critical work for the next fifty years and beyond. Your support will transform lives right here in Forsyth County.

Crisis Control Ministry did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Crossnore Communities for Children

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

**Description of Request:**

Crossnore Communities for Children (Crossnore) is requesting \$100,000 to support the continued expansion of its Youth Independent Living (YIL) program. YIL supports foster youth in their critical transition to adulthood and independent living.

YIL services are designed for older adolescents who have been separated from their homes, may have been disconnected from long-term family relationships, and may have assumed parenting responsibilities. These youth need skills and support to lead self-sufficient, healthy, productive, and stable adult lives. Youth receiving these services at Crossnore are in state custody, living in foster care and have faced numerous challenges due to multiple, changing living arrangements. These challenges include a lack of: connection to effective support for academic achievement and personal financial education; competency and security, access to employment preparation and jobs and sources of encouragement to save and start accumulating assets.

Crossnore provides a continuum of independent living opportunities for youth. The program provides subsidized housing (in supervised cottages, on-site apartments and or community-based rental properties), case management, clinical services and independent living skill building to youth ages 16 to 21 who are currently in and/or aging out of foster care. The program is built on the framework of growth, change, hope and healing. The program guides and develops character, educational and vocational identity, cognitive skills, responsibility, respect, managing emotions, and planning for the future of older youth and young adults who have been a part of the child welfare system.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$50,000
Department of Social Services	\$1,271,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,321,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Downtown Winston-Salem Partnership, Inc.

Expenditure	\$ 20,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 20,000</b>

**Description of Request:**

The mission of the Downtown Winston-Salem Partnership Inc. is to define, secure, and organize the necessary community, financial, and human resources necessary to effectively create and promote a dynamic revitalization plan for downtown Winston-Salem, which will benefit the entire community.

To continue strengthening the core of the largest municipality in Forsyth County, Winston-Salem, through business recruitment and support, marketing, and special events, the Downtown Winston-Salem Partnership (DWSP) requests County funding of \$20,000 for FY25.

The Downtown Winston-Salem Partnership received \$150,000 from the City of Winston-Salem in FY24.

FY24 Government Funding for Agency:

<b>FY24 General Fund Funding</b>	<b>Total Funding</b>
Community and Economic Development Dept	\$20,000

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
City of Winston Salem FY24 Budget	\$150,000

<b>FY24 Total Funding from Local Government</b>	<b>\$170,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Elizas Helping Hands

Expenditure	\$15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$15,000</b>

**Description of Request:**

Eliza’s Helping Hands, Inc. is requesting a continued \$15,000 in funding for FY25. 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.

This organization received \$15,000 through the Special Appropriations process from Forsyth County in FY23 and FY24.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$15,000

FY24 Total Local Government Funding	Total Funding
City of Winston Salem FY24 Budget	\$5,000

<b>FY24 Total Funding from Local Government</b>	<b>\$20,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Experiment In Self-Reliance

Expenditure	\$75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

Experiment in Self-Reliance is requesting \$75,000 for support for its IDA Program. This program leads to first-time homeownership, adds value to the community by stabilizing neighborhoods, improving public safety, increasing stability in the workforce, assisting low-income households in staying off public assistance permanently, and adds to the tax base.

The purpose of the New Century IDA program is to assist low-wealth households to become economically self-sufficient and build assets in preparation for becoming a first-time homeowner, microenterprise owner, or to work on a post-secondary education. The homeownership component is always available; the business and education options vary in availability based on match funding. The IDA program is a collaborative effort with ESR being the lead agency. The Forsyth County Housing Department, Financial Pathways of the Piedmont, the Center for Home Ownership, Habitat for Humanity, and the Forsyth County DSS are the major collaborative partners.

Forsyth County's New Century IDA Program currently has more than 650 graduates. These graduates have purchased homes averaging \$118,000 in value that produces an appreciating asset accumulation total of more than \$50 million. Since its inception, the program has turned one million dollars in original Assets for Independence Act (AFIA) funding into more than \$60,000,000 in accumulated assets for our clients.

In FY24, ESR received \$90,000 in Special Appropriations (\$50K for IDA Program and \$40K for Operating).

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$90,000
Department of Social Services	\$11,000
Department of Community & Economic Development	\$38,500

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$241,500
City of Winston Salem ARPA	\$341,010
City of Winston Salem FY24 Budget	\$161,110

<b>FY24 Total Funding from Local Government</b>	<b>\$883,120</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Experiment In Self-Reliance (General)

Expenditure	\$90,750
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$90,750</b>

**Description of Request:**

Experiment in Self-Reliance is requesting \$90,750 for operating support for FY25.

This request is to support agency operations and as such supports all ESR 's programming to some degree. It supports personnel, space, supplies, contracts, communication, travel, and training. Most funding sources do not provide sufficient operations funding to cover the costs of providing for the necessities of case management. This funding will increase the amount of funding available to operate our Forsyth Free Tax (VITA) program.

In FY24, ESR received \$90,000 in Special Appropriations (\$50K for IDA Program and \$40K for Operating). Other funding is listed below.

FY24 Government Funding:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$90,000
Department of Social Services	\$11,000
Department of Community & Economic Development	\$38,500

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$241,500
City of Winston Salem ARPA	\$341,010
City of Winston Salem FY24 Budget	\$161,110

<b>FY24 Total Funding from Local Government</b>	<b>\$883,120</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Family Services, Inc.

Expenditure	\$500,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$500,000</b>

**Description of Request:**

Family Services, Inc. is requesting a total of \$500,000 in County funding for FY25. Funding will be used for planning and construction of a new Domestic Violence Shelter.

For over 115 years, Family Services (FSI) has been improving the lives of children and families in Forsyth Co. by ensuring their safety and well-being. One of the many ways this is accomplished is through the Family Services’ Domestic Violence Shelter (DVS). Located at a confidential address in Winston-Salem, the DVS building is 94 years old, outdated, expensive to maintain, and ill-equipped to meet a changing community and society. FSI is seeking funding to replace the DVS at the current site, owned by Family Services. The 21,000 sq. ft. building will have a trauma-informed design and provide safe emergency housing for survivors of domestic violence, human trafficking, and sexual assault, and in many cases, their children. Specifically, the new DVS will offer:

1. 10 (700 sq. ft. each) efficiency-style apartment rooms for families that could each sleep 6.
2. 8 (400 sq. ft. each) studio-style apartment rooms for single adults without children.
3. Increase by 30% the number of people we can accommodate.
4. Communal spaces include a family lounge, playroom, and lounge for adults without children, a computer room, a multipurpose room for client support groups, and staff meetings.
5. Two drop-in childcare rooms with free childcare available on weekdays.
6. Safe outdoor playground.
7. Guest dining room and cooking/serving/food storage area for staff.
8. Service rooms for staff to meet with clients.
9. Studio apartment for overnight staff, and staff offices and cubicles.
10. Storage space for volunteers to store and distribute items to guests.
11. Personal storage space for guests.
12. Private handicapped-accessible rooms with ADA-compliant bathrooms.
13. Security measures: 8-foot metal fence, bullet-resistant windows, a double locking front door entry, and an extensive camera and security system.

Family Services is forming a Building Committee to lead the process of selecting an architect and general contractor. Family Services expect these decisions to be made by mid-2024, so that demolition and construction can begin in 2025.

The Campaign is in the planning and recruiting stages. Family Services anticipate that the quiet phase will launch in the spring of 2024 and continue through the end of this year. The public phase will launch when the campaign has reached at least 80% of the goal, expected in early 2025. It is Family Services goal to have all funds committed by June 30, 2025.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Behavioral Health	\$60,600
Youth Services (Juvenile Crime Prevention Council)	\$100,000



# SPECIAL APPROPRIATIONS

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FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$1,127,661
City of Winston Salem FY24 Budget	\$47,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,335,261</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Friendship Resource Center

Expenditure	\$75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

Friendship Resource Center is requesting a total of \$75,000 in County funding for FY25. In North Carolina the number of food deserts is increasing. In 2014, it was pointed out that North Carolina contains approximately 349 low-income food deserts. Such numbers were increased due to the COVID-19 pandemic. Also, food deserts within the State impacts other aspect of residents' lives, which included the health disparity, financial resources availability, and the mental trauma that the lack of healthy food options causes. Furthermore, 80 out of 100 counties within North Carolina have a food desert, and it is increasing throughout the state.

With regards to Winston-Salem and Forsyth County, "1 out of 6" children faces hunger daily. Hence, the numbers are much higher in the disenfranchised, under-served, low-income communities. The food insecurities are taken a toll on many children within Forsyth County. However, the Friendship Resource Center Food Pantry provides food to these residents/children on a weekly basis.

There are over 20 food deserts that exist in Winston-Salem and Forsyth County, concentrated primarily in the East Winston communities of the city. These communities are facing food insecurity, poverty, redlining, and institutional racism which are the root cause of the problem.

Thus, the funding would be utilized for the food pantry program for the purchases of food items and the operational cost of the food pantry. The food pantry operates on a weekly basis to help provide much needed food items to the residents of Forsyth County.

Since the Friendship Resource Center Food Pantry already exists the funding would allow an additional 36 months to operate on behalf of the residents. With this additional funding, Friendship Resource Center Food Pantry will be able to assist approximately 100 more new residents a month with food distribution.

Friendship Resource Center did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** H.A.R.R.Y. Veterans Community Outreach Services, Inc.

Expenditure	\$75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$75,000</b>

**Description of Request:**

H.A.R.R.Y. Veterans Community Outreach Services is requesting \$75,000 for Fiscal Year 2025.

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.

Supportive services bridge the gap for veterans and their eligible family member/s that find themselves faced with financial challenges. The emergency needs include services and benefits that include minimal financial assistance for housing, food, utilities, transportation, license/fuel for employment, co-pays for medical specialist. A needs assessment is outlined to determine individualized assistance for obtaining services and benefits. Grant funds will be used to offset staffing salaries, operation expenses and program implementation.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$75,000

FY24 Total Local Government Funding	Total Funding
City of Winston Salem FY24 Budget	\$25,000

<b>FY24 Total Funding from Local Government</b>	<b>\$100,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:**     **Healing Ministries**

Expenditure	\$64,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$64,000</b>

**Description of Request:**

Healing Ministries is requesting a total of \$64,000 in County funding for FY25.

Healing Ministries: "Mother's with Purpose" is a results driven employment bridge program that focuses on the 3 E's of family self-sufficiency (Encourage, Empower, Employ). This program is designed for single mothers who have experienced unemployment or underemployment for at least 6 of the last 12 calendar months and whose household income is at or below 120% of the Federal Poverty Level. The Program will use county funds to correct the underlying issues that inhibit long-term, gainful and career based employment with Single Mothers in Forsyth County. Those underlying issues are Self Accountability, Education and Skill Development, Family planning and management, Childcare, Mental and Emotional health, financial planning, and strong support circles.

With this model, "Mother's with Purpose" will take 10 mothers over a period of 10 months and accomplish the following:

- Encourage- Thoroughly assess the mental, emotional, social, and economic needs of each participant. Build Career plans based on personal career assessments and interest. Conduct group and individual mental/emotional health therapy. Bring in former participants and local success stories of women who experienced hardship to share how they overcame. Hold sessions 3 times per week.
- Empower: Develop individualized case plans that require each participant to further needed education, develop gainful employment skills, address and correct economic short comings through financial literacy and planning, learn evidence-based parenting skills, be trained on successful time and work etiquette, and learn interview skills. Our Program will provide childcare for each session, and each participant will be given access to our network of church partners to provide childcare once they are employed free of charge, then on a sliding scale fee.
- Employ: As our focus is on long-term, gainful and career-based employment, each participant will be partnered with an expert in their field and be given a paid opportunity to job shadow. During the program, each participant will be paid \$400 per month as they work their full-time job of becoming self-sufficient.

Healing Ministries did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:**     **Horizons Residential Care Center**

Expenditure	\$500,000
Revenue	\$       -
<b>Net County Dollars</b>	<b>\$500,000</b>

**Description of Request:**

Horizons is humbly seeking Forsyth County Special Appropriations assistance in the execution of it's fast-moving and innovative Housing Initiative whose focus has remained on serving individuals with profound intellectual and developmental disabilities and complex/compounding medical needs.

Horizons is requesting \$500,000 be appropriated to the construction of two 6-bed homes on the main Horizons campus on Horizons Lane in Rural Hall. All clients will then be moved from their current home at Horizons' Arches facility (on Bethabara Park Blvd. in Winston-Salem) into the two 6-bed homes. The Horizons Housing Initiative is already in progress and this request is meant to support the rising costs associated with construction. Horizons has contracted with Workplace Architecture + Design of Winston-Salem to manage the entirety of the project.

While the overall project will consist of future phases, Horizons is only seeking Special Appropriations assistance with Phase 1 (the building of two 6-bed homes).

The Horizons Housing Initiative Phase 1 Timeline:

- Construction Contract Executed- March 25th, 2024
- Construction Commence - April 8th, 2024
- Construction Complete - February 10th, 2025

In FY24, Horizons was awarded \$1.9M in County ARPA funding for the two free-standing residential units with six beds each, on the Rural Hall Campus.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Behavioral Health Services	\$90,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$1,900,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,990,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** HUSTLE Winston-Salem

Expenditure	\$150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$150,000</b>

**Description of Request:**

HUSTLE Winston-Salem is requesting a total of \$150,000 in County funding for FY25.

HUSTLE hosted a very successful weekly Marketing Outside the Box educational program for 5 years. We believe it's time to take it to the next level. Marketing support remains a significant need among entrepreneurs and small business owners of color in the area. The Business Marketing Package is intended to provide wrap-around marketing services, such as: marketing workshops, free basic marketing materials package and/or back-office marketing and design support for a 6–12-week period, per business owner. The program will also provide a marketing "lottery" for entrepreneurs to receive funding for their most pressing needs. The lottery would happen twice a month virtually, and support would be provided via ad campaigns or similar business marketing services.

HUSTLE Winston-Salem did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Imprints Cares

Expenditure	\$250,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$250,000</b>

**Description of Request:**

Imprints Cares is requesting a total of \$250,000 in County funding for FY25.

Through a systems-level approach, Imprints Cares Pediatric Parenting Connections (PPC), a program within the international evidence-based Parents as Teachers (PAT) model, is shown to reduce logistical barriers by improving coordination and service delivery within the health system. PPC aims to address social drivers of health by streamlining the referral pipeline, connecting parents to evidence-based resources, and ensuring children complete all recommended health and developmental assessments prior to kindergarten. This program integrates certified Parents as Teachers Family Educators in pediatrics offices that serve high Medicaid populations including Atrium Wake Forest Baptist Health and Novant Health pediatrics. PPC meets parents where they are and integrates:

- Positive parenting
- Intensive home-visitation
- Mental/behavioral health
- Developmental support services

The impact of PPC is tracked through qualitative and quantitative metrics that include indicators of normal child development; indicators of adverse childhood experiences; changes in parental behavior; and preventative health including breastfeeding, well-child visits, health literacy, and vaccinations.

Through a partnership with Wake Forest School of Medicine, pediatric residents are required to attend Imprints Cares orientation and shadow a Parents as Teachers home visit. Exposing future pediatricians to the social aspects of health offers a unique perspective beyond the clinic walls and into the context of the families and community they serve.

Funding from the County will be used once ARPA funds are exhausted, which is projected to be in September/October 2024. We will use funding to maintain our current level of programming while we finalize a Medicaid and Medicaid Managed Care sustainable reimbursement model. ARPA funding has been instrumental in scaling our PPC program, Imprints Cares now need to sustain that growth. Imprints Cares is currently working with CCR Consulting Group and both major health systems in Winston-Salem to design and implement a strategic plan that will result in a revenue generating model for the PPC program. The current timeline to achieve this goal is 18 months, or June 2025.

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$3,337,462
City of Winston Salem ARPA	\$500,000

<b>FY24 Total Funding from Local Government</b>	<b>\$3,837,462</b>
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*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Kaleideum

Expenditure	\$ 275,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 275,000</b>

**Description of Request:**

Kaleideum is requesting a continued \$275,000 to support the annual operating expenses of the Museum. These funds support the areas of greatest need including sponsoring free admission for all WSFCS students, programming for Title I school visits, enhancing pedagogically-sound programming, and designing or updating engaging, new exhibit spaces.

The goal of the operating fund is to support and grow the Museum to best fulfill its mission. This can be seen through an increase in attendance, private donations, marketing exposure, membership numbers, school participation, etc. County funding is leveraged extensively.

The \$275,000 Kaleideum has received annually from the County helps the museum raise an additional \$950,000+ from the community at large in annual support.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$275,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$100,000
City of Winston Salem FY24 Budget	\$172,360

<b>FY24 Total Funding from Local Government</b>	<b>\$547,360</b>
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*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** Kernersville Chamber of Commerce, Inc.

Expenditure	\$	5,172
Revenue	\$	-
<b>Net County Dollars</b>	<b>\$</b>	<b>5,172</b>

**Description of Request:**

Kernersville Chamber of Commerce, Inc. is requesting a total of \$5,172 in County funding for FY25.

The mission of the Kernersville Chamber of Commerce is to serve the needs of its membership to advance the interest of economic development and enhance the quality of life in Kernersville.

The Kernersville Chamber of Commerce has received \$5,172 from the County since FY14. Prior to FY14, the Kernersville Chamber received \$8,513 for several years.

The Kernersville Chamber of Commerce received \$31,250 from the Town of Kernersville in FY24.

FY24 Government Funding for Agency:

<b>FY24 General Fund Funding</b>	<b>Total Funding</b>
Community and Economic Development Dept.	\$5,172
<b>FY24 Total Funding from Local Government</b>	<b>\$5,172</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** LEAD Girls of NC

Expenditure	\$35,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$35,000</b>

**Description of Request:**

Learning Everyday Accomplishing Dreams (LEAD) Girls of NC is requesting a total of \$35,000 in County funding for FY25.

LEAD provides innovative leadership and personal development programming for girls ages 9-16 in Forsyth County. LEAD give girls the foundation they need to find their voices to counter bullying and challenge peer pressure, avoid risk behaviors such as smoking, dropping out of school and teen pregnancy, and lead them to chart a positive course for their futures. LEAD Girls offer an evidence-based, structured series of 45 minute to one-hour workshops hosted during elective periods at partner schools, as well as community-based programs with workshops that meet after school and/or on Saturday mornings. LEAD Girls also host regular office pop ups, a fall leadership expo for girls and their parents/guardians, a physical wellness event, as well as a two-week LEAD fashion entrepreneurs summer camp.

In the fall of 2023, LEAD Girls began a five-year, pilot program for 18 middle school girls to explore STEAM (Science, Technology, Engineering, Arts and Mathematics).

In 2023, LEAD Girls served 353 girls from 41 schools and provided 11,531 support hours. Led by trained LEAD facilitators, LEAD Girls offered programming for fifth graders at Cook Literacy Model School and Middle Fork Academy, and middle school students at Flat Rock Middle School, Mineral Springs Middle School, Paisley Middle School, Philo-Hill Magnet Academy, and Wiley Magnet Middle School. LEAD Girls also work with fifth-tenth graders at Crossnore Communities for Children at LEAD's downtown office and another 25+ girls participate through Saturday sessions.

In 2024, LEAD Girls are exploring further expansion into Main Street Academy along with Clemmons and Walkertown Middle Schools.

LEAD Girls 2024-25 organizational goals are to: (1) Recruit 375 girls ages 9 to 15 from Forsyth County to participate in LEAD Girls, providing 17,500 support hours; (2) Expand LEAD school partnership network with two or more schools that host in-school workshops; (3) Reduce barriers for LEAD girls by providing transportation to/from special LEAD sponsored events.

LEAD Girls is requesting \$35,000 in County funds. \$30,000 will be used to support and expand program operations for 30 girls to participate and receive 1,800 support hours. An additional \$5,000 will help LEAD to address transportation for LEAD parents and students to reduce barriers of outreach.

LEAD Girls of NC did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Living Is Finally Enjoyable W-S, Inc

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

**Description of Request:**

Living Is Finally Enjoyable W-S, Inc., (LIFE W-S, Inc.) is requesting a total of \$100,000 in County funding for FY25.

LIFE W-S, Inc.'s primary goal is to assist homeless families with children in moving from homelessness to having their own home. LIFE W-S, Inc.'s first project will be to purchase a single-family house. The house will need to be large enough to accommodate a family unit of up to six individuals. Funds from the county will be used to help purchase the house and create a comfortable home setting for our eligible clients who are transitioning from homelessness. The first house will be available for the first family within 12 months of receiving funding.

LIFE W-S, Inc., homes are intended to be transitional housing. LIFE W-S, Inc. will partner with organizations that can provide the necessary resources, education, counseling, and financial assistance needed for families to move into and maintain permanent housing.

With money from the county, LIFE W-S, Inc. expect to achieve goal within 12 months. Any unused funds from the first home will go toward purchase of a second home. County funds will be used to buy and maintain LIFE W-S, Inc.'s first home for people in transition. And begin working toward acquisition of more homes as needed. In the event LIFE W-S, Inc. is unable to secure funds to build a house, funds will be used to rent property to fulfill the needs.

LIFE W-S, Inc.'s overarching goal is to provide transitional housing and additional resources to families who lack shelter so that they can be safe and secure while they are in the process of obtaining affordable housing. Currently there is no administrative overhead. All of the funding will go to buy and up-fit homes for homeless families.

LIFE W-S, Inc. did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Memorial Industrial Community Development Corporation

Expenditure	\$125,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$125,000</b>

**Description of Request:**

Memorial Industrial Community Development Corporation (MICDC) is requesting a total of \$125,000 in County funding for FY25.

While implementing a five-acre three-year lease agreement with the County, MICDC harvested in excess of 8,333 pounds of locally grown food including tomatoes, potatoes melons, okra, corn, beans collards, peppers, garlic, cabbage, lettuce peas, squash, cucumbers and beets. (making MICDC the largest minority operated farm in the County). Eighty five percent of the produce was donated to community residents, black farmers at Liberty Street Farmer's Market, nonprofit community organizations including Project HOPE and churches. This was achievable via hard work by dedicated workers and a network of community partnerships with local community-based organizations, churches and tremendous support from the County.

County funds will allow the farm to employ additional staff and increase volunteers' activities and equipment to continue small plot learning gardening activities.

**Goals/objectives:**

1. Provide a place where prospective farmers and gardeners are given temporary, exclusive, and affordable access to small parcels of land and infrastructure and training to hone their skills in farming business.
2. Provide access to educational opportunities and a site for hands-on practice for aspiring farmers and community gardeners in Forsyth County
3. Establish a network of farmers and community gardeners to meet, share ideas and resources, receive research-based information, and improve their skills and efforts towards food production.
4. Promote awareness to under-served residents of available community resources including partnerships with schools, nonprofits, churches and public agencies.

FY24 Government Funding for Agency:

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
Forsyth County ARPA	\$60,000
<b>FY24 Total Funding from Local Government</b>	<b>\$60,000</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:**     **Miracles In Sight**

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

**Description of Request:**

In 2023, Miracles In Sight applied for a \$500,000 non-recurring appropriation for our Capital Campaign to purchase a building in Forsyth County, and to up-fit it with offices and a specialized lab to meet industry and regulatory requirements. Miracles In Sight received a \$100,000 appropriation from the County. Miracles In Sight \$5,000,000 campaign goal, raised \$2,808,411 (56% of goal).

Miracles In Sight is requesting a \$100,000 in County funding for FY25.

Miracles In Sight completed the purchase of the building in Clemmons in the spring of 2023. The new space will provide the following: 25,920 sq. ft. of space on two levels, with generous space for future expansion; a 2.27-acre site; 62 parking spaces; a location with convenient access to I-40; and better security. The successful completion of this project will enable Miracles In Sight to achieve the following objectives:

- Continue to be the largest provider of eye tissue in NC to restore, preserve, and enhance eyesight and to support research to treat blinding eye diseases.
- Provide a dedicated space to train physicians and ophthalmic technicians on surgical procedures and handling human tissue.
- Build a dedicated space for innovation and product development.
- Raise awareness of Miracles In Sight and its mission as well as educating the public about the need for eye donations;
- Build on our history of being fiscally responsible by owning our own space and having control over that space, which will include a specialized lab.
- Retain 100 skilled jobs with the desire to add jobs after the space is completed; and
- Increase safety protocols to help protect employees who work in the lab, which is staffed 24/7.

All funding from the County will be used for the up fit of the existing shell building located in Clemmons, NC. Construction is scheduled to be completed in the late fall of 2024.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$100,000

<b>FY24 Total Funding from Local Government</b>	<b>\$100,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Morris Transportation LLC

Expenditure	\$15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$15,000</b>

**Description of Request:**

Morris Transportation LLC is requesting a total of \$15,000 in County funding for FY25.

Morris Transportation LLC proposes to enhance accessibility and inclusivity in non-emergency medical transportation services within the County. County funds will be used to implement several key initiatives, including technology upgrades, driver training programs, and community outreach efforts. The proposed timeline for implementation spans six months from the receipt of funding.

*County Funds Allocation:*

Technology Upgrades (\$10,000): Implement advanced scheduling systems and mobile applications to streamline service coordination.

Driver Training Programs (\$5,000): Conduct comprehensive training programs for drivers to handle diverse passenger needs and emergencies effectively.

Community Outreach and Marketing Campaigns (\$5,000): Launch targeted marketing campaigns to raise awareness about services within underserved communities.

*Timeline for Implementation:*

Month 1-2: Procurement and implementation of technology upgrades.

Month 3: Initiate driver training programs.

Month 4-5: Launch community outreach and marketing campaigns.

Month 6: Evaluate project outcomes and make necessary adjustments.

*Goals/Objectives:*

Enhance Service Efficiency: Implementing technology upgrades to streamline service coordination, reduce waiting times and enhance overall efficiency.

Improve Service Quality: Conducting driver training programs to ensure drivers are well-equipped to handle diverse passenger needs, fostering positive client experiences.

Expand Service Reach: Launching community outreach and marketing campaigns to raise awareness about services within underserved communities, increasing utilization and accessibility of transportation services.

Overall, the project aims to optimize operations, improve service quality, and promote inclusivity in non-emergency medical transportation services within the County.

Morris Transportation LLC did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** MUSE Winston-Salem

Expenditure	\$250,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$250,000</b>

**Description of Request:**

MUSE Winston-Salem—the Museum of Understanding, Storytelling, & Engagement (MUSEws)— is requesting a total of \$250,000 in County funding for FY25.

MUSEws is conducting a capital campaign with a preliminary budget of \$2.6 million to renovate its new downtown home (located in the City of WS-owned building at 226 South Liberty Street) and transform it into a community history museum that will host dynamic exhibitions, curated conversations, and public programs and performances in a welcoming place where everybody’s story matters.

The funds requested from the county would help to renovate 13,000 square feet of space; to design, fabricate, and install historical exhibits and immersive visitor experiences in two main galleries; to upfit a flexible multipurpose “community room” gallery with capacity to host traveling exhibitions, curated conversations, public programs and cultural performances, field trips, and other community gatherings; and to improve the building’s facade and lobby. MUSEws is currently finalizing design and construction plans and will begin construction in January 2025, installing exhibits in mid-2025, and opening to the WS/FC public in late 2025.

In all that MUSEws does, it will center its Vision “to unite our community through a deeper understanding of history and therefore each other, where all people, curious about the experiences of others, can connect and belong, so that we may fulfill our potential as one city, reaching confidently toward its future while rooted proudly in its past.”

MUSEws did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Neighborhood's Hands

Expenditure	\$150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$150,000</b>

**Description of Request:**

Neighborhood's Hands is requesting \$150,000 in FY25 to assist with its Workforce Development Program. Funding would be used to assist residents with computer training, allow residents to attend job skills & job interviewing seminars, help residents to establish resumes for potential employers, thereby, assisting them to obtain gainful employment, along with their transportation if needed. Funding would also be used to hire additional employment coordinators to assist the residents through the program.

In FY24, Neighborhood's Hands received \$100,000 for Workforce Development and \$200,000 for Food Pantry.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$100,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$200,000

<b>FY24 Total Funding from Local Government</b>	<b>\$300,000</b>
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*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** Neighbors for Better Neighborhoods

Expenditure	\$120,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$120,000</b>

**Description of Request:**

Neighbors for Better Neighborhoods (NBN) is requesting a total of \$120,000 in Special Appropriation funding in FY25.

The Forsyth County Community Wellness and Violence Prevention Initiative by Neighbors for Better Neighborhoods (NBN) targets social determinants of health, prioritizing teens' and young adults' mental well-being in areas with toxic stress and heightened crime. NBN advocates a proactive, holistic approach to community wellness by leveraging insights from ongoing work and health models, including Cure Violence. Strategically focusing on the migration of residents from concentrated poverty neighborhoods to rural areas, NBN is continuing to improve the Social Determinants of Health in Forsyth County.

**GOALS/OBJECTIVES:**

1. Mental Health and Trauma-Informed Support:
  - Conduct trauma-informed workshops and counseling for youth.
  - Partner with mental health professionals for accessible resources.
2. Social Determinants of Health Assessment:
  - Perform comprehensive assessments to understand root causes.
  - Identify at-risk individuals and implement interventions.
3. Community Engagement and Education:
  - Organize workshops on violence, trauma, and mental health.
  - Engage families to create supportive environments.
4. Youth Mentorship Programs:
  - Develop mentorship pairing at-risk youth with positive role models.
  - Emphasize personal development, education, and skill-building.
5. Crisis Response and De-Escalation Training:
  - Establish a crisis response plan for imminent violence.
  - Provide de-escalation training for community members.
6. Aftercare and Long-Term Support:
  - Develop aftercare programs for sustained support.
  - Ensure access to mental health, job placement, and education.

**COUNTY FUNDS ALLOCATION:**

1. Program Implementation and Mental Health Workshops:
  - Utilize funds for workshops and comprehensive assessments.
2. Community Engagement and Education:
  - Allocate resources for workshops, engagement initiatives, and awareness.
3. Crisis Response and De-Escalation Training:

# SPECIAL APPROPRIATIONS

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- Invest in training programs for crisis response.

#### 4. Aftercare and Long-Term Support:

- Coordinate aftercare programs for sustained mental health support.

#### TIMELINE FOR IMPLEMENTATION:

July - December (2024): Initiate mental health workshops, assessments, and educational programs.

January - June (2025): Expand mentorship, crisis response, and aftercare for sustained positive outcomes.

This initiative envisions a comprehensive strategy, integrating mental health support, community engagement, and strategic interventions, promoting overall well-being and violence prevention.

#### FY24 Government Funding:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$100,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$1,080,398
City of Winston Salem ARPA	\$750,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,930,398</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Old Salem, Inc.

Expenditure	\$125,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$125,000</b>

**Description of Request:**

We are requesting a total of \$125,000 for three programs:

1. A pilot program with the WSFCS to fund field trips for Title I elementary school third graders (\$25,000)
2. The second phase of our ongoing AV/lighting needs to improve sound and lighting for in-person programming (schools group visits, tours, conferences, seminars, etc.) and to make Old Salem programming accessible by livestreaming and recording of video that can be played at a later date (\$40,000)
3. Support for retaining current staff. (\$60,000)

The objective for the first two items is to increase accessibility to the important programming that Old Salem offers on the history of the people who lived in the town of Salem, including the Moravians, the enslaved and later freed and indigenous people. Ongoing support for salaries, with a focus on retaining current staff, will help continue to build back from the dramatic losses took while being fully or partially closed due to the pandemic from 2020 until 2022.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$100,000

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$391,875
City of Winston Salem ARPA	\$731,813
City of Winston Salem FY24 Budget	\$212,870

<b>FY24 Total Funding from Local Government</b>	<b>\$1,436,558</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL: Piedmont Triad Film Commission**

Expenditure	\$ 30,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 30,000</b>

**Description of Request:**

The mission of the Piedmont Triad Film Commission is to create job opportunities, generate revenues, elevate regional visibility, and advocate economic development within the Piedmont Triad counties. To accomplish these goals, the Piedmont Triad Film Commission promotes and markets the twelve-county region in order to recruit and facilitate the production of feature films, television programs and commercials in the region.

To enhance the ability of the Film Commission to recruit film and still photography productions to Forsyth County, the Piedmont Triad Film Commission requests \$30,000 in County funding for FY25.

Cuts to the North Carolina film incentive have negatively impacted the recruitment of large production projects, however, the Film Commission with a total budget of \$120,000, recruited and facilitated several independent films, commercials and still photography shoots to the area over the last year. These productions created \$25.4 million of direct local expenditures and employed local crew technicians.

**FY24 Government Funding for Agency:**

FY24 General Fund Funding	Total Funding
Community and Economic Development Dept	\$35,000

FY24 Total Local Government Funding	Total Funding
City of Winston Salem FY24 Budget	\$37,910

<b>FY24 Total Funding from Local Government</b>	<b>\$72,910</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Reynolda House, Inc.

Expenditure	\$ 75,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 75,000</b>

**Description of Request:**

Reynolda House requests \$75,000 from Forsyth County to support the Museum’s efforts to provide free admission for Forsyth County library card holders and those receiving SNAP/EBT benefits, as well as strengthen efforts to educate visitors. Funding will underwrite lost revenue from free admissions and support two critical staff members who welcome, orient, and engage with visitors, so that all local residents feel encouraged to find delight and renewal at Reynolda.

With an investment from Forsyth County, the Museum will be empowered to advance its mission to explore the beauty and complexity of the American story in a space that fosters belonging and to advance its long-term strategic directions, namely to 1) evolve with our visitors, 2) uphold excellence in practice and place, 3) create an environment where people thrive, and 4) align finances with aspirations. With your support, Reynolda House and Forsyth County will advance our shared goals to support a community which is safe and healthy, convenient and pleasant to live in, with educational, cultural, and economic opportunities for all.

Reynolda House, Inc. received \$5,000 in the FY24 Adopted Budget.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$5,000

<b>FY24 Total Funding from Local Government</b>	<b>\$5,000</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** RiverRun International Film Festival

Expenditure	\$ 15,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 15,000</b>

**Description of Request:**

The RiverRun Film Festival is requesting \$15,000 from the County for FY24. Funds will be used to continue presenting its festival and year-round programming.

RiverRun’s vision is to unite communities through film. In the past six years, programming has expanded to connect fully with the community through the annual festival, the Indie Lens Pop-Up Series, Films with Class, and year-round screenings.

Goals include:

- Increase number of participants served annually via our festival & year-round screenings.
- Further increase virtual screenings offered to the community.
- Further increase the number of free screenings offered to the community.
- Increase community partnerships to ensure we reach all segments of the Winston-Salem/Forsyth County population.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$15,000
FY24 Total Local Government Funding	Total Funding
City of Winston Salem FY24 Budget	\$45,920
<b>FY24 Total Funding from Local Government</b>	<b>\$60,920</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** S.G. Atkins Community Development Corp.

Expenditure	\$ 200,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 200,000</b>

**Description of Request:**

S.G. Atkins Community Development Corporation (SGACDC) is requesting a total of \$200,000 in County funding for FY25.

SGACDC is a non-profit organization started by Winston-Salem State University and is currently expanding the popular Enterprise Center shared-use commercial kitchen with a \$1 million grant for construction from the Economic Development Administration and a \$300,000 matching grant from Forsyth County. \$200,000 more funds are needed for staff expansion.

The new 4,000 square foot kitchen will be finished in October 2024 and will serve up to 50 new kitchen users. To accommodate demand, SGACDC organization needs to build staff capacity to provide management of new users, train users of new equipment and maintain compliance with the Division of Environmental Health food establishment regulations. Integrating the new shared-use kitchen will require additional staff - an administrative/financial specialist and a kitchen operations specialist. These two positions will fill out the SGACDC leadership team and ensure that the organization will be able to manage existing and new projects.

This year, in addition to the shared-kitchen opening, SGACDC is partnered with another non-profit to construct a multi-family structure to house four families, and will complete to four single-family homes between July 1, 2024, and June 30, 2025. Adding new staff with the expanded kitchen and housing production is necessary for successful management of these projects. The three full-time business counselors are at capacity providing workshops and individual counseling to a client database of over 400 Black-owned and women-owned businesses.

FY24 Government Funding for Agency:

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$758,500
City of Winston Salem ARPA	\$600,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,358,500</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Senior Services, Inc.

Expenditure	\$ 400,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 400,000</b>

**Description of Request:**

Senior Services Inc. is requesting \$400,000 for their Meals-on-Wheels program for FY25.

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.

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 Adopted Budget included \$380,000 for Senior Services and the FY24 Adopted Budget included \$375,000.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Meals on Wheels	Total Funding
Special Appropriations/Aging Services	\$325,000	\$375,000
Department of Social Services	\$80,000	\$231,753

FY24 Total Local Government Funding	Meals on Wheels	Total Funding
Home and Community Care Block Grant (HCCBG)	\$445,470	\$1,349,287
Forsyth County ARPA	\$0	\$2,500,000
City of Winston Salem ARPA	\$0	\$450,000

<b>FY24 Total Funding from Local Government</b>	<b>\$850,470</b>	<b>\$4,906,040</b>
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*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** The Shepherd's Center

Expenditure	\$ 65,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$65,000</b>

**Description of Request:**

The Shepherd's Center of Greater Winston-Salem and the Shepherd's Center of Greater Kernersville are requesting a total of \$65,000 in County funding for FY25. Of the total funding request, \$40,000 would be for the Shepherd's Center of Greater Winston-Salem and \$25,000 for the Shepherd's Center of Kernersville.

Both 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.

Services include health and wellness senior center activities, transportation, minor home repairs and support services for family caregivers.

FY24 Government Funding for Agency:

<b>FY24 General Fund Funding</b>	<b>Total Funding</b>
Special Appropriations/Aging Services	\$55,000

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
HCCBG	\$139,062
Forsyth County ARPA	\$300,000
City of Winston Salem FY24 Budget	\$15,000

<b>FY24 Total Funding from Local Government</b>	<b>\$509,062</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Smart Start of Forsyth County

Expenditure	\$123,009
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$123,009</b>

**Description of Request:**

Smart Start of Forsyth County is requesting a total of \$123,009 in County funding for FY25 for its Career Pathways Initiative.

The Career Pathways Initiative's specific services include four (4) key components: on-the-job learning, job-related training, professional development, and coaching. These services will be available over the first funded years, including curricular education and training, success coaching in workforce development (W.F.D.), professional certification, and job placement through apprenticeship for participating childcare providers. The program's ultimate goal is to equip participants with an associate degree in early childhood education, Child Development Associate (C.D.A.) credentials, a developing understanding of the Quality Rating Improvement System (Q.R.I.S.) standards, and hands-on preparation as an early childcare professional serving children aged 0-8. Through this trajectory, the Career Pathway Initiative aims to solve the Forsyth County landscape's shortage of early childcare workers.

To achieve these goals, the Career Pathway Initiative (C.P.I.) will establish an advisory committee with various stakeholders to provide services that work to construct an Early Childhood Education Workforce Development pipeline. These potential stakeholders will include, but are not limited to, Private childcare, Family Services, NC Pre-Kindergarten, Winston-Salem/Forsyth County School system, Forsyth Tech Community College, the Council of Professional Recognition (C.D.A. Council), N.C. Community College System, the Pre-Kindergarten Priority, and Greater Winston-Salem, Inc. This advisory committee will be developed through a series of meetings that will continue throughout C.P.I. programming.

Additionally, the Career Pathway Initiative will develop an apprenticeship program in collaboration with Apprenticeship NC, a collaborative effort between N.C.'s Department of Labor and the N.C. Community College System. As a registered apprentice, participants will be able to meet an employer's needs while receiving a progressive wage scale. Apprenticeship NC will provide an apprenticeship consultant who will guide the development of the program and liaise with agents of the local community college system for educational instruction.

The Career Pathway Initiative aims to recruit up to 10 childcare providers, including those in the Place Matters footprint—additionally, a C.P.I. The manager will recruit up to 15 potential participants for the apprenticeship.

FY24 Government Funding for Agency:

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
Forsyth County ARPA	\$3,700,000
City of Winston Salem ARPA	\$1,010,000
<b>FY24 Total Funding from Local Government</b>	<b>\$4,710,000</b>

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

**Title of ASL:** The Wells Center, Inc. for Women in Transition

Expenditure	\$ 200,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 200,000</b>

**Description of Request:**

The Wells Center, Inc. for Women in Transition is requesting a total of \$200,000 in County funding for FY25.

The Ray of Hope Project is a transformative initiative by the Wells Center. It aims to empower approximately 50 women, who were previously inmates at the Forsyth Detention Center, by providing them with a life-changing opportunity. The main objective of this project is to reintroduce women that have been incarcerated at the Forsyth detention center and are set to be released back to society.

Implementation: Funds will be used to send the women to reputable rehab centers across North Carolina. This is to recalibrate their minds and set them up to be useful in society. The funds will also help to organize aftercare support programs to initiate a reintegration process for them.

Timeline: The Wells Center aims to achieve this in 3 phases over the space of 9 months between March - November 2024. The first phase is to take in 20 women, while the last 2 phases will take in 15 women each.

Method: To achieve all these, we will take the following steps:

Needs Assessment and Selection:

- a. Collaborate with Forsyth jail to identify eligible candidates seeking recovery from substance abuse.
- b. Conduct interviews and assessments to determine individual needs and readiness for rehabilitation.
- c. Select women committed to addressing and overcoming their substance abuse challenges. We will do this in 3 tranches. First batch will be 20, second batch 15, and third batch will be 15.

Rehabilitation Placement:

- a. Research and partner with reputable rehab centers in North Carolina.
- b. Match participants to appropriate programs based on their specific needs and preferences.
- c. Facilitate the enrollment process, including coordinating transportation and handling logistics.

Aftercare and Reintegration Support:

- a. Develop an aftercare plan in coordination with rehab centers for each participant.
- b. Connect participants with local support groups, recovery mentors, and community resources.
- c. Provide ongoing counseling and monitoring to support long-term recovery and successful reintegration.

By supporting this project, we can create a positive impact on the lives of these women, fostering their well-being and contributing to a healthier community.

FY24 Government Funding for Agency:

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
Opioid Settlement Fund	\$34,824
City of Winston Salem FY24 Budget	\$5,000

<b>FY24 Total Funding from Local Government</b>	<b>\$39,824</b>
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# SPECIAL APPROPRIATIONS

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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** The Winston-Salem Symphony

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

**Description of Request:**

The Winston-Salem Symphony is requesting a total of \$25,000 in County funding for FY25.

The Winston-Salem Symphony (WSS) plans to reintroduce a family concert series in Forsyth County for the 2024-25 year, specifically designed for young children and their families. The series will feature two family concerts:

1. Sleepover at the Museum (Oct. 4-5, 2024): This concert will be held at Kaleideum in October, with performances on Friday evening and Saturday morning. The concert is based on Karen LeFrak's children's book "Sleepover at the Museum" and is a multimedia experience that combines music and storytelling. The story follows Mason as he celebrates his birthday with a sleepover at the museum, exploring different exhibits to find the perfect place to spend the night. Young audience members can be a part of Mason's birthday sleepover fun by wearing their favorite pajamas to the concert (note that attendees will not actually sleep at the museum; that is just the name of the book/composition.)
2. Peter and the Wolf (April 12, 2025): The second concert will feature Sergei Prokofiev's perennial favorite "Peter and the Wolf" for orchestra and narrator. The concert will take place in April at John Fitzpatrick Auditorium at Kernersville Elementary, with two performances that afternoon if demand is high enough. This classic musical tale and all the animal characters will be brought to life by the Winston-Salem Symphony, providing a captivating experience for children and their families.

The primary goal of this project is to ensure that diverse families and children of all ages can experience and benefit from live music. Both concerts have educational components; "Sleepover at the Museum" has its own curriculum guide and encourages literacy as a children's book while "Peter and the Wolf" introduces each orchestral instrument as a different animal character and has accessible book adaptations. Both events will provide opportunities for children to experience the excitement and joy of watching a live orchestra with their family members.

To make these concerts accessible to all, county funds will be used to offset musician fees. This will allow the WSS to adopt a "pay what you will" pricing model, ensuring that families of all economic backgrounds can enjoy these cultural and educational experiences.

The implementation of this project will take place over the course of the 2024-25 season. Venues and guest artists will be contracted in spring and summer 2024 and marketing campaigns for families will primarily be in the month before each event.

The Winston-Salem Symphony did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Triad Cultural Arts, Inc.

Expenditure	\$ 101,150
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 101,150</b>

**Description of Request:**

Triad Cultural Arts, Inc. is requesting a total of \$101,150 in County funding for FY25.

Triad Cultural Arts, Inc. is seeking funding for the African American Heritage Collective (AAHC), an educational initiative dedicated to shaping a narrative of Black life in Forsyth County for the betterment of our community. The primary objective of AAHC is to offer essential and readily accessible resources and immersive experiences to educators for students. Our goal is to highlight and celebrate the rich heritage of local Black Americans, fostering an environment where diversity is embraced, and students are empowered to drive meaningful change. The resources provided by AAHC encompass:

Pop Up Museums and Salons: – A series of traveling Black History exhibits which include pull-up banners, video, and online exhibits. Salons include a school assembly with a speaker and/or performing arts.

- The Wellness Keepers – A photographic exhibit of local physicians to serve as celebration and to inspire a new generation of health care professionals.
- The Green Book - The highlights the local significant sites related to American travel during the "Jim Crow" era of legal segregation.
- Rooted In Race: A Community’s Journey to School Integration – An exhibit that explores school desegregation and the efforts to improve school quality in Winston-Salem.
- Sankofa – A panel exhibit that looks back at local activism, 19th century churches, historically black schools, and 20th century businesses and a look forward to the future.
- Heritage Site Visits – Two tangible remnants of the past, offer a glimpse into our community’s struggles, triumphs, and evolution over time.
- The Shotgun House Legacy Site – Restored, architecturally significant shotgun house located in Happy Hill, the city’s first planned Black neighborhood.
- The Oak Grove School – Restored African American one room schoolhouse dating back to 1910.
- Cultural Tours - Tours of key landmarks, cultural centers and some of the city’s most treasured historic gems.

The funds will be used to (1) hire an Education Programs Manager to direct and manage the research, development and design and oversee the implementation; (2) purchase supplies for exhibit materials and (3) cover some fees for students from Title 1 schools. Timeline would be as follows:

- July/August – Hiring of the Education Programs Manager
- September-December – Research and design phase. Scheduling of exhibits and tours. Awareness campaign
- January - May – Exhibits go out to organizations, tours and heritage site visits are held.

Triad Cultural Arts, Inc. did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:**     **Triad Restorative Justice**

Expenditure	\$ 23,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 23,000</b>

**Description of Request:**

Triad Restorative Justice (TRJ) is requesting a total of \$23,000 in County funding for FY25.

TRJ’s Restorative Aggression Replacement Training (RESTART) was created for undisciplined &/or delinquent youth ages 11-18 with moderate-high risk for gang involvement, criminal activity or escalated behavior problems at school & demonstrate anger management needs. Program combines restorative conferencing with Aggression Replacement Training (ART), a 10-week, 3-hour per week, training program for youth. Curriculum is evidence-based & features three interrelated components. In addition to classes, youth & family participate in restorative dialogs as part of intake & completion process.

TRJ requests funds to expand RESTART. Currently TRJ is funded by JCPC to provide services to 32 youth FY 2024-25. That number does not meet the need, evidenced by our referral numbers. This year we reached 32 youth early in February.

FY 2023-24 TRJ intentionally nurtured relationships with SROs resulting in significantly increased SRO referrals. That means decreased referrals to DJJ, which is great! However, TRJ had to pull back from SRO relationship building due to lack of capacity/resources to meet the increased number of referrals.

County funding would allow TRJ to provide RESTART to an additional 10 youth.

RESTART goals:

- Help youth develop self-management skills, including anger management, to improve capacity to respond positively & constructively in challenging situations
- Help youth develop interpersonal, pro-social skills to increase capacity to participate positively as a community member
- Help reduce gang & crime activity in WS/FC via prevention & lower recidivism rates
- Support School-Justice Partnership initiative to offer services that do not fuel the school-to-prison-pipeline

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Youth Services (Juvenile Crime Prevention Council)	\$66,534
<b>FY24 Total Funding from Local Government</b>	<b>\$66,534</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Union Community Development Corporation

Expenditure	\$ 350,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 350,000</b>

**Description of Request:**

Union Community Development Corporation is requesting a total of \$350,000 in County funding for FY25.

Union CDC will provide an extended STEAM After-School Achievement Program: Emphasizing Literacy, Math, and Technology learning experiences and skills. The After-school program is defined as a safe space, with structured activities that convene regularly during the hours after school and offer activities to help children learn in a fun, creative environment and develop into responsible youth through our social and emotional learning (SEL).

Activities will cover topics such as reading, math, science, and the arts using technology (computers, smart boards). Programs will also offer new experiences such as community service, tutoring, and mentoring opportunities for students of the qualified census tract in grades k-12.

*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** United Way of Forsyth County

Expenditure	\$ 500,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 500,000</b>

**Description of Request:**

United Way of Forsyth County (UWFC) is requesting a total of \$500,000 in County funding for FY25.

The proposal outlines the initiative to establish the UWFC CEC in partnership with the YMCA Reach Center, aiming to address economic and educational disparities through a comprehensive, place-based approach. Community empowerment is a process of enabling residents to increase control over their lives, typically through engagement, ownership, and action that explicitly aims at social and economic justice. It adopts a holistic, family-centered approach, emphasizing education and economic mobility.

Inspired by the United Way Family Success Center model, the CEC plans to offer job training, financial counseling, a two-generational coaching approach, initiatives for education and lifelong learning, health wellness and fitness programs, and community empowerment strategies. At the core of the UWFC CEC are three main pillars. First, to foster Economic Mobility by offering tailored programs that range from job training to financial counseling. Next, Education remains a focal point, with initiatives to provide high-quality Pre-K, and lifelong learning opportunities for the entire family. Lastly, understanding the multifaceted challenges families face, UWFC will provide family-centered Wraparound Services to families enrolled in our pre-kindergarten program hosted at the Winston Lake YMCA.

The United Way of Forsyth County proposal details a phased implementation strategy with a 24-month timeline which stresses community engagement, leveraging existing partnerships, extensive training, and implementing a strong evaluation framework to ensure sustainability and effectiveness. Our request from Forsyth County is for \$500,000 toward our overall budget of \$1.7 million. This appropriation would include, \$50,000 for community engagement and user-centered design, \$300,000 for renovations and furnishing for the pre-k classrooms, \$25,000 for developing strategic partnerships and agreements, \$50,000 for program development and curriculum design; and \$75,000 toward comprehensive training on Family Centered Coaching for all staff and partner agencies.

FY24 Government Funding for Agency:

<b>FY24 General Fund Funding</b>	<b>Total Funding</b>
Special Appropriations	\$10,000

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
City of Winston Salem ARPA	\$358,955
City of Winston Salem FY24 Budget	\$202,930

<b>FY24 Total Funding from Local Government</b>	<b>\$571,885</b>
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*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

**Title of ASL:** United Way of Forsyth County

Expenditure	\$ 50,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 50,000</b>

**Description of Request:**

United Way of Forsyth County is requesting a total of \$50,000 in County funding for FY25.

United Way of Forsyth County’s Partnership for Prosperity (P4P) Initiative seeks to build upon the momentum established by successfully implementing its Moving Families Forward model in the Castle Heights neighborhood by expanding into a new community, Salem Gardens. However, P4P has faced difficulty fully engaging with Salem Gardens residents despite clear enthusiasm due to a myriad of barriers rooted in the justice system. This project establishes programming to help residents address the specific urgent civil legal needs they have identified through surveys and community conversations. Because P4P has had a strong presence in Salem Gardens since Summer 2023, program implementation can begin immediately. Funds will secure legal counsel and workshop facilitators focusing on critical areas impacting residents’ employability and housing stability: driver’s license restoration, expunging criminal charges/convictions, eviction prevention, code enforcement, landlord-tenant rights, and fair housing policies. Funds will also ensure equitable access to programming by removing barriers such as childcare, transportation, food, or lost wages from attending a workshop or clinic session. A portion of funds will support the P4P Community Engagement Associate and P4P Executive Director’s time spent organizing and facilitating project activities.

This program’s goals are to:

- Host workshops on tenants’ rights and responsibilities, emphasizing the requirement of timely repairs under the law and offering guidance on drafting formal repair requests and ensuring property owners comply with legal obligations.
- Establish systems for residents to report unaddressed repairs collectively.
- Create a committee to oversee the allocation and usage of community resources to ensure they are not withheld or misused by property managers; implement a transparent system to track resource usage and report discrepancies.
- Provide legal representation for residents facing retaliatory evictions and share eviction prevention strategies.
- Raise emergency funds to provide rent payments or legal fees to families facing imminent eviction.
- Host clinics focused on unlicensed driving, explaining legal processes, and providing license restoration assistance.
- Collaborate with local policymakers and law enforcement to advocate for reforms in policies targeting unlicensed drivers and enforcing punitive measures.
- Host clinics to help individuals expunge past offenses and reintegrate into society.

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$10,000

FY24 Total Local Government Funding	Total Funding
City of Winston Salem ARPA	\$358,955

# SPECIAL APPROPRIATIONS

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City of Winston Salem FY24 Budget	\$202,930
<b>FY24 Total Funding from Local Government</b>	<b>\$571,885</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** United Way of Forsyth County

Expenditure	\$ 30,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 30,000</b>

**Description of Request:**

United Way of Forsyth County is requesting a total of \$30,000 in County funding for FY25.

United Way of Forsyth County (UWFC) plays a pivotal role in addressing homelessness through its system-wide support and coordination of the Continuum of Care. UWFC has long been the regional coordinator for NC-500, managing a collaborative partnership with agencies providing case management for rapid re-housing. UWFC is committed to sustaining its role as a backbone organization helping to convene partners, collaborate on solving the causes of homelessness, and catalyze change in our community as we work to end homelessness by strengthening the capacity of the CoC system. This commitment is underpinned by a strategy to leverage diverse funding sources, ensuring the long term viability of our initiatives.

With an experienced leadership team, including President & CEO Dr. Antonia Monk Richburg, Chief Impact Officer Dr. Stephen Sills, Strategic Housing Initiatives Program Officer Karon McKinney, and WS/FC CoC Program Coordinator Debra McCluney, the System Coordination program aims to enhance the effectiveness and efficiency of homelessness services through the CoC. This aligns with UWFC’s broader mission to unite the community and its resources to solve problems no one organization can address alone.

The System Coordination Program currently supports over 150 individuals from 40 agencies working toward common goals like reducing chronic homelessness and enhancing systems efficiency. System Coordination includes providing leadership to the CoC in the implementation of the WSFC CoC Strategic Plan. Key goals for 24/25 are:

- Achieve Functional Zero for Chronic Homelessness and Veterans
- Aid shelters in reducing the average duration of shelter stays with a long-term goal of under 60 days
- Develop CoC-wide diversion strategies to lower new admissions to homelessness
- Assist the CoC in regularly conducting a gap analysis and formulating strategic plans to address identified gaps
- Advocate for the preservation and increase of affordable housing for those experiencing homelessness and housing instability

System-wide coordination includes the administration of the Forsyth Rapid Re-Housing Collaborative (FRRC). This multi-agency project provides supportive services to homeless individuals using a housing-first approach and collects and evaluates data on homeless services.

Funds will be used to support key staff including, Karon McKinney (Housing Program Officer) and Debra McCluney (COC Program Coordinator).

FY24 Government Funding for Agency:

FY24 General Fund Funding	Total Funding
Special Appropriations	\$10,000

FY24 Total Local Government Funding	Total Funding
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# SPECIAL APPROPRIATIONS

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City of Winston Salem ARPA	\$358,955
City of Winston Salem FY24 Budget	\$202,930
<b>FY24 Total Funding from Local Government</b>	<b>\$571,885</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Whole Man Ministries

Expenditure	\$ 109,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 109,000</b>

**Description of Request:**

Whole Man Ministries is requesting a total of \$109,000 in County funding for FY25.

The Housing for Our Heroes Project has positioned Whole Man Ministries with an initiative that provides affordable permanent housing to homeless veterans with transitional services and now with the opportunity to provide shared housing with wraparound services to even more homeless veterans in Forsyth County. Since its founding in 2013, the Housing for Our Heroes Project has provided 23 homeless veterans and their families with permanent housing and supportive services like, but not exclusive to, job readiness coaching, homebuyer and home maintenance counseling, credit counseling, and financial planning with case management.

Whole Man Ministries mission is to help end veteran homelessness and create first-time homeowners. And now, with the recent construction of an 8 BR/7 BA home, Whole Man Ministries is looking to expand this project to be able to provide supportive housing for homeless veterans to become self-sufficient, employed, and prepare them to move into a permanent residence. The proposed project will initially provide transitional housing for 5 homeless veterans and after 30-45 days to ensure a smooth transition the project will be able to provide transitional housing for 10-14 homeless veterans. This supportive housing model will provide, but not limited to, transitional housing for veterans, 3 meals a day 7 days a week, electricity and water, cable and internet access, and transportation. The requested \$109,000 will be leveraged in the following ways: \$20,000 to employ a part-time house manager, \$10,000 for a part-time custodian, \$5,000 for a part-time chef, \$62,000 to provide housing and services like water, food, cable, computers, laundry rooms, kitchen and bathroom supplies, and \$12,000 to install a backyard fence for privacy. The requested funds will be used over the course of one fiscal year. This project is unique and one of a kind to answer the much-needed demands of homelessness. The funds will help open a new avenue for the County to address the growing population of homelessness and give a pilot for others to follow.

Goal of 10-14 homeless persons a year to benefit from this project, year after year. A gift that keeps on giving.

FY24 Government Funding for Agency:

<b>FY24 Total Local Government Funding</b>	<b>Total Funding</b>
Forsyth County ARPA	\$35,000
City of Winston Salem ARPA	\$450,000

<b>FY24 Total Funding from Local Government</b>	<b>\$485,000</b>
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*Manager's Recommendation:*

*Board Action:*

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# SPECIAL APPROPRIATIONS

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**Title of ASL:** Winston-Salem Industries for the Blind

Expenditure	\$ 150,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 150,000</b>

**Description of Request:**

IFB Solutions is requesting grant funding from the County for \$150,000 to assist in renovating and expanding the existing Winston-Salem property (at 7730 North Point Drive) to sustain over 500 jobs for North Carolina citizens living in and around Forsyth County, many of whom are blind and struggle to find and sustain employment.

The \$3.2 million expansion of IFB Solutions' Winston-Salem facility is crucial for manufacturing complex textile items addressing global geopolitical and national security threats. This project ensures that IFB Solutions will retain Federal DoD contracts valued at over \$78 million annually in Forsyth County.

Over the past fifteen months, IFB Solutions has studied the best way to consolidate our physical footprint to grow production capacity capability and operational efficiencies in our military textiles business.

IFB Solutions determined that renovating and expanding the existing Winston-Salem property to meet the needs of our military is the cost-effective solution that maintains a community support system in Forsyth County, NC for people who are blind. Along with IFB Solutions request for CDBG funding, IFB Solutions is also pursuing an FY 2025 Congressional appropriations, Community Project Funding (CPF) request, and other foundational grants to support this significant economic development opportunity in Forsyth County.

With the requested funding, IFB Solutions will expand the Winston-Salem facility from 13,000 to 16,000 square feet.

This project plays a pivotal role in achieving positive impacts on community employment, economic development, and community support, aligning with IFB Solutions' vision of building life-changing opportunities for people who are blind.

FY24 Government Funding for Agency:

FY24 Total Local Government Funding	Total Funding
City of Winston Salem ARPA	\$300,000
<b>FY24 Total Funding from Local Government</b>	<b>\$300,000</b>

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** Winston-Salem Permaculture Collective

Expenditure	\$ 51,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 51,000</b>

**Description of Request:**

Winston-Salem Permaculture Collective is requesting a total of \$51,000 in County funding for FY25.

Funding is for the Help a Neighbor Plant a Fruit Tree Program.

Purpose – to increase tree canopy, local food production, and biodiversity by helping property owners in EPA disadvantaged areas plant a fruit tree on their property, as well as several support species. The support roles for the fruit tree are as follows - 3x ground cover; 3x pollinator attractor; 1x predator species attractor. The money from this grant will also fund soil and mulch transportation to the property sites.

The intended impact is 250 homes.

Materials/Operational Expenditures -

- One part time (15 hrs/wk) staff member, for a duration of one year - 20000
- Trailer for moving mulch and soil - 1000
- Mulch, 20 cu yd - 900
- Topsoil, 16 cu yd - 1120
- Marketing Materials - 850
- Hoophouse for Plant Propagation and Storage - 3500
- Fruit trees (apple, peach, pear, plum, cherry), 50 each - 12500
- Ground cover species (phlox, ajuga, heuchera, strawberry, foamflower), 150 of each - 6600
- Pollinator attractors (Coneflower, Columbine, Bee Balm, Milkweed, Penstemon), 150 of each - 6750
- Predator species attractor (wild carrot, yarrow, lavender, goldenrod, dill), 50 of each - 1905

Timeline -

After approval in June/July, hiring of a staff member will begin immediately. Marketing will begin with laminated posters in high foot traffic areas (100 posters budgeted for). There will be rolling applications for fruit tree installation. These plants can be planted year-round. The project's conclusion will be when we run out of viable plants.

Winston-Salem Permaculture Collective did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*



# SPECIAL APPROPRIATIONS

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**Title of ASL:** Winston-Salem Permaculture Collective

Expenditure	\$ 26,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 26,000</b>

**Description of Request:**

Winston-Salem Permaculture Collective is requesting a total of \$26,000 in County funding for FY25.

In order to encourage local food production and waste reduction, Winston-Salem Permaculture Collective will be creating a local Community Composting Program. Winston-Salem Permaculture Collective will collect food scraps from neighbors within 1/2 mile of the Southside Food Forest and Community Garden in Southside Winston Salem. This will be done with the most sustainable method possible, via an ebike with a bike trailer.

Compost will be returned in equal measure to households which ask for it; the rest will be used in Southside Food Forest.

Winston-Salem Permaculture Collective intended impact is 50-100 residences in the first year; assuming 1/2 of a 5-gallon bucket of food waste per household per week, this would be 6250-12500 gallons of food waste removed from landfills per year.

Funding is for materials, one part-time staff member, and marketing. Compost will be handled at Southside Food Forest and Community Garden.

Winston-Salem Permaculture Collective did not receive FY24 Government Funding.

*Manager's Recommendation:*

*Board Action:*

# SPECIAL APPROPRIATIONS

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**Title of ASL:** YMCA of Northwest North Carolina

Expenditure	\$ 500,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$ 500,000</b>

**Description of Request:**

The YMCA of Northwest North Carolina respectfully requests \$500,000 in capital funding from Forsyth County to support the transformation of the Winston Lake Family YMCA into the REACH Center. The REACH Center, a multi-service provider and resource access hub, is designed to significantly reduce disparities in East Winston, a community predominantly inhabited by people of color, by providing integrated vital services and addressing the social determinants that affect lifelong outcomes.

The YMCA Raised over \$4.4 Million, including \$1 Million in ARPA funding from Forsyth County, in support of this transformative project. The YMCA have also developed partnerships with Novant Health, Goodwill, the United Way and other providers to offer their services at the REACH Center. However, escalating costs and critical infrastructure challenges have led to a funding shortfall. This request for \$500,000 is to address unforeseen plumbing issues encountered during the construction planning. Additional support from the County is pivotal in overcoming these hurdles, ensuring the project's completion within the stipulated timeline of June 2024 to early 2025. This investment will significantly contribute to the well-being and upliftment of the East Winston community, marking a significant step towards equitable health access and economic opportunity.

FY24 Government Funding for Agency:

FY24 Total Local Government Funding	Total Funding
Forsyth County ARPA	\$1,000,000
City of Winston Salem ARPA	\$950,000

<b>FY24 Total Funding from Local Government</b>	<b>\$1,950,000</b>
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*Manager's Recommendation:*

*Board Action:*

# Fee Schedule

Effective July 1, 2024 through June 30, 2025

## ANIMAL SERVICES

Fee Schedule - Item	FY 2024/2025 Fees
Adoption - Adult Dog (1 yr - 7 yr)	\$100.00
Adoption - Puppies (>1 yr)	\$125.00
Adoption - Senior (> 7 yrs)	\$75.00
Adoption - Adult Cat (1 yr - 7 yr)	\$85.00
Adoption - Kittens (>1 yr)	\$125.00
Adoption - Senior Cats (>7 yr)	\$5.00
Adoption - Seniors adopting Seniors (Age 65+)	NO FEE
Adoption - Veterans/First Responders	15% off fees
Adoption - Livestock/Barn Animals	NO FEE
Adoption - small furried, feathered, reptiles	\$10.00
Transfers to Rescues/Other Shelters	NO FEE
Owner Requested Euthanasia	\$50.00
Rabies Vaccination	\$5.00
Microchip	\$10.00
DHPP Vaccine	\$20.00
FVRCP Vaccine	\$20.00
Bordatella Vaccine	\$20.00

### Redemption Fees: (within a 1 year period)

1st Time - within 5 days of intake - requires Microchip and Rabies	\$0.00
2nd Time - within 5 days of intake - requires Microchip and Rabies	\$35.00 + Boarding
3rd Time - within 5 days of intake - requires Microchip and Rabies	\$75.00 + Boarding
Bite Quarentine Hold - requires Microchip and Rabies	\$10.00 per day + Boarding

*\*Shelter Director/Asst Director to offer "promos" which will reduce or waive fees depending on shelter population.*

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

# Fee Schedule

## SHERIFF'S OFFICE

Fee Schedule - Item	FY 2024/2025 Fees	
Concealed-Carry Weapons Permit - New Application	\$90.00 + \$5 Notary Fee	1
Concealed-Carry Weapons Permit - Renewal	\$75.00 + \$5 Notary Fee	1
Concealed-Carry Weapons Permit - Duplicate Permit		\$15.00
Notary Fee		\$5.00
Precious Metal Permit - Application		\$180.00
Precious Metal Permit - Certificate of Compliance of an 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
Jail Fees - Federal Inmates (Per Inmate/Day)		\$95.00
Jail Fees - Other NC County Inmates (Per Inmate/Day)		\$95.00
Vehicle Storage or lot of seized property (Per Day)		\$10.00
Routine visit to Detention Center on-site Medical Clinic	\$20/incident	2
	5% on first \$500 (\$25 min.)	
Writs of Execution/Civil Process Fees	2.5% on amount \$501 and above	
Pay Phone Charges at Detention Center	40% on Billable Inmate Calls	3
	37.5% of Kiosk Sales (Commission)	
Detention Center Commissary	37.5% of Kart (mobile) Sales	
Pet License for Dangerous Dog		\$100.00 4
Animal Violation Penalties		
1st Offense		\$50.00 5
2nd Offense		\$75.00 5

### Notes

- 1- \$40.00 goes to the State
- 2- Or maximum amount in inmate's commissary account; no fee for indigent inmates
- 3- Excludes "interstate" calls, which are 0% per the FCC
- 4- As declared by the Forsyth County Sheriff's Office Animal Services Division; 90% remitted to WS/FCS
- 5- Remitted to the WS/FCS

# Fee Schedule

## Emergency Services

Fee Schedule - Item	FY 2024/2025 Fees	
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
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
Public Safety System Fees (Per Year/Per Subscriber Unit)	\$	905.00

# Fee Schedule

## Environmental Assistance & Protection

Fee Schedule - Item	FY 2024/2025 Fees	
Permit Application Fees - Title V - New	\$	12,074.00
Permit Application Fees - Title V - Minor Modification	\$	3,508.00
Permit Application Fees - Title V - 2Q-0300, Significant Modification	\$	8,186.00
Permit Application Fees - Title V - Ownership	\$	70.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification	\$	18,279.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - Ownership	\$	70.00
Permit Application Fees - Title V - (PSD and NSR/NAA) - New or Modification	\$	35,551.00
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 (per ton of emissions)	\$	46.78
Annual Permit Fees- Title V - Complexity Fee (3-6 Federal Programs)	\$	2,924.00
Annual Permit Fees- Title V - Complexity Fee (7+ Federal Programs)	\$	8,771.00
Annual Permit Fees - Title V - Basic	\$	10,262.00
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	
Asbestos Renovation Permit Fees	The greater of one percent (1%) of the contract price or the total of \$0.10 times the square footage of non-friable asbestos materials that have become friable plus \$0.20 times the linear or square footage of friable asbestos containing materials.	
Asbestos Demolition Permit Fees	The greater of the following, not to exceed one thousand five hundred dollars (\$1,500): (1) One percent (1%) of the contracted price. (2) The total of \$0.10 times the square footage of non-friable asbestos materials that have become friable plus \$0.20 times the linear or square footage of friable asbestos containing materials.	
Radon Test Kits - Short Term	\$	9.05
Radon Test Kits - Long Term	\$	29.00
Statutory Fees - Copies of records (per page)	\$	0.10

# Fee Schedule

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## Social Services

Fee Schedule - Item	FY 2024/2025 Fees	
HCWD Fee	\$	50.00
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

# Fee Schedule

## Public Health

Fee Schedule - Item	FY 2024/2025 Fees
Vital Records - Annual Workshop for Funeral Homes	\$ 10.00
Medical Records - Copies 101+ pages (Per Page)	\$ 0.25
Childbirth Classes (Per Class)	\$ 18.00
Tobacco Cessation Intermediate (3-10min)	\$ 5.00
Intensive (>10 Min.)	\$ 10.00
Clinics & Labs - Nexplanon Insertion	\$ 148.00
Clinics & Labs - Nexplanon Removal	\$ 170.00
Clinics & Labs - Nexplanon Removal-Re-Insertion	\$ 250.00
Clinics & Labs - Venipuncture	\$ 8.00
Clinics & Labs - Capillary - Finger/Heel	\$ 10.00
Clinics & Labs - TCA Tx - Wart 1-2 Lesions	\$ 124.00
Clinics & Labs -Imiquimod	\$2.00
Clinics & Labs - IUD Dev - Insertion	\$ 88.00
Clinics & Labs - IUD Removal	\$ 109.00
Clinics & Labs - Lipid Panel	\$ 16.00
Clinics & Labs - Hepatic Panel (Picolo)	\$ 13.00
Clinics & Labs - Urine Chemstrip	\$ 7.00
Clinics & Labs - Preg. Test Urine	\$ 8.00
Clinics & Labs - Albumin	\$ 8.00
Clinics & Labs - Amylase	\$ 10.00
Clinics & Labs - Total Bilirubin	\$ 9.00
Clinics & Labs - Hemoccult	\$ 6.00
Clinics & Labs - Calcium	\$ 9.00
Clinics & Labs - Total Cholestorol	\$ 8.00
Clinics & Labs - Creatinine	\$ 9.00
Clinics & Labs - Glucose	\$ 11.00
Clinics & Labs - HgbA1C	\$ 12.00
Clinics & Labs - Alkaline Phosphate	\$ 9.00
Clinics & Labs - Total Protein	\$ 6.00
Clinics & Labs - Thyroid Panel	\$ 26.00
Clinics & Labs - Aspartate Aminotransferase	\$ 9.00
Clinics & Labs - Alanine Aminotransferase	\$ 9.00
Clinics & Labs - Uric Acid	\$ 8.00
Clinics & Labs - Basic Matabolic Panel	\$ 13.00
Clinics & Labs - Comprehensive Metabolic Panel	\$ 13.00
Clinics & Labs - Hematocrit	\$ 4.00
Clinics & Labs - Hemoglobin	\$ 4.00
Clinics & Labs - CBC with Differential	\$ 12.00
Clinics & Labs - CBC w/o Differential	\$ 10.00
Clinics & Labs - PPD Administration	\$ 25.00
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 - HEP C Antibody	\$ 12.00



# Fee Schedule

## Public Health - cont.

Fee Schedule - Item	FY 2024/2025 Fees
Clinics & Labs - Lead Test	\$ 12.00
Clinics & Labs - Sickle Cell	\$ 12.00
Clinics & Labs - HIV (confirmation)	\$ 12.00
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	\$ 25.00
Clinics & Labs - Each Subsequent Vaccine - IM/SQ	\$ 20.00
Clinics & Labs Vaccine admin > 18yrs with counseling	\$ 45.00
Clinics & Labs Administration of SARSCOV2 Vaccine	\$ 65.00
Clinics & Labs Beyfortus Pediatric	\$ 20.00
Clinics & Labs Immunization by intranasal or oral route-single	\$ 20.00
Clinics & Labs Lab Handling/Preparations/Shipping	\$ 2.00
Clinics & Labs - Liver Panel	\$ 16.00
Clinics & Labs - HIV (serum HIV-1 Qualitative)	\$ 65.00
Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urogenital	\$ 45.00
Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urine	\$ 45.00
Clinics & Labs - Rotateq	\$ 130.00
Clinics & Labs - Meningococcal B (Adult or Child) - Bexsero	\$ 220.00
Clinics & Labs - Hep A - Adult	\$ 81.00
Clinics & Labs - Hep A - Ped	\$ 38.00
Clinics & Labs - Hep AB (Twinrix)	\$ 124.00
Clinics & Labs - HIB Pedvax	\$ 45.00
Clinics & Labs - ActHib (PRP-T)	\$ 18.00
Clinics & Labs - Gardasil 9	\$ 360.00
Clinics & Labs - Pneumococcal Conjugate (PCV13)- Prevnar	\$ 270.00
Clinics & Labs - Pneumococcal Conjugate (PCV20)- Prevnar	\$ 330.00
Clinics & Labs - DTaP/IPV	\$ 75.00
Clinics & Labs - DTaP/IPV/HIB/HepB Vaxelis	\$ 146.00
Clinics & Labs - DTaP	\$ 33.00
Clinics & Labs - MMR	\$ 120.00
Clinics & Labs - MMRV	\$ 355.00
Clinics & Labs - IPV/Polio	\$ 45.00
Clinics & Labs - Td Adult	\$ 41.00
Clinics & Labs - Tdap/Adacel	\$ 49.00
Clinics & Labs - Boostrix	\$ 47.00
Clinics & Labs - Varicella	\$ 222.00
Clinics & Labs - Pneumonia (PPV23)	\$ 156.00
Clinics & Labs - Menomune	\$ 154.00
Clinics & Labs - Menactra	\$ 158.00
Clinics & Labs - Zostavax	\$ 394.00
Clinics & Labs - Hepatitis B (Heplisav-B) 2-dose series (Adult)	\$ 394.00
Clinics & Labs - Hep B Ped	\$ 28.00
Clinics & Labs - Hep B Adult	\$ 71.00
Clinics & Labs - Shingrix (Shingles) - Adult	\$ 212.00
Clinics & Labs -RSV Beyfortus 0.5 ml	\$ 250.00

# Fee Schedule

## Public Health - cont.

Fee Schedule - Item	FY 2024/2025 Fees
Clinics & Labs -RSV Beyfortus 1.0 ml	\$ 250.00
Clinics & Labs - Jynneos	\$ -
Clinics & Labs - Quantiferon	\$ 55.00
Clinics & Labs - RSV Abrysvo	\$ 179.00
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	\$ 90.00
Clinics & Labs - Office/Outpatient Visit - (New) Expanded	\$ 128.00
Clinics & Labs - Office/Outpatient Visit - (New) Detailed	\$ 192.00
Clinics & Labs - Office/Outpatient Visit - (New) Comprehensive	\$ 282.00
Clinics & Labs - Office/Outpatient Visit - (New) Comprehensive Hx & Exam (HC)	\$ 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
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)	\$ 180.00
Clinics & Labs - PREV VISIT Est Age 18-39 (EP)	\$ 131.00
Clinics & Labs - PREV VISIT Est Age 40-64 (FP)	\$ 229.00
Clinics & Labs - 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)	\$ 26.00
Clinics & Labs - IUD Device - Paragard	\$ 500.00
Clinics & Labs - IUD Device - Kyleena	\$ 850.00
Clinics & Labs - IUD Device - Mirena	\$ 450.00

# Fee Schedule

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## Public Health - cont.

Fee Schedule - Item	FY 2024/2025 Fees	
Clinics & Labs - IUD Device - Liletta	\$	50.00
Clinics & Labs - Nexplanon Device	\$	700.00
Clinics & Labs - Nuva-Ring (3 Mth)	\$	15.00
Clinics & Labs - Contraceptive Patch (1 Mth)	\$	43.00
Clinics & Labs - Birth Control Pills (per Pack)	\$	4.00
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

# Fee Schedule

## Environmental Health

Fee Schedule - Item	FY 2024/2025 Fees	
Soil Site Application - 3-6 BR Home (Per Lot)	\$	232.00
SS1 480-1500 GPD (Business or Church)	\$	489.00
SS2 1500-3000 GPD	\$	739.00
SS3 >3000 GPD	\$	2,604.00
REV Revisit	\$	64.00
RED Redraw IP/CA	\$	43.00
LLP LLP System	\$	362.00
TPN T & J Panel New	\$	349.00
CGN Conventional or Alter., Gravity, new	\$	365.00
CGR Conv. or Alter., Grav., T&J Panel Rpr	\$	232.00
PMP Any Pump installation (new only)	\$	71.00
MHP Mobile Home Conn. In Existing Park	\$	133.00
HDR Health Dept. Release	\$	64.00
WCP Water Supply Well Const. NFHC Permit	\$	398.00
DCP Drinking Water Well Const. Permit	\$	489.00
WAB Well Abandonment	\$	176.00
WSB Water Sample, Bacteria	\$	52.00
WSF Water Sample Fluoride	\$	54.00
WSI Water Sample Inorganic	\$	102.00
WSN Water Sample Nitrate/Nitrite	\$	54.00
WSP Water Sample Pesticide	\$	121.00
WSL Water Sample Petroleum	\$	121.00
WSO Water Sample Organic (VOA)	\$	121.00
WSU Water Sample Uranium (plus three metals)	\$	103.00
WIB Water Sample Iron Reducing Bacteria	\$	86.00
WSR Water Sample Sulfate Reducing Bacteria	\$	96.00
WIN Water Supply Inorganic and Nitrate	\$	108.00
SAF Swimming Pool Annual Fee	\$	148.00
SSP Secondary Pool at Same Site	\$	37.00
SPR Swimming Pool Plan Review	\$	269.00
SPRF Swimming Pool Revisit Fee	\$	64.00
FSR Food Service Plan Review		
FRP Foodservice Remodel, Plan Review	\$	140.00
TAP Tattoo Artist Annual Permit Fee	\$	140.00
*TEW Tattoo/Permanent Makeup Artist Educational Workshop Fee Up to 4 Students	\$	140.00
*TES Tattoo/Permanent Makeup Artist Educational Workshop Fee For Each Enrolled Artist beyond 4	\$	36.00
SAP Seafood Mkt Annual Permit Fee		
TFE Temporary Food Establishment Fee		

# Fee Schedule

## Environmental Health - cont.

Fee Schedule - Item	FY 2024/2025 Fees	
* 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.		
		136
LDS Dust Sample (Each) 24 Hour Turn Around		
LSS Soil Sample (Each) 24 Hour Turn Around	\$	12.00
LPS Paint Chip Sample (Each) 24 Hour Turn Around	\$	10.00
LWS Lead in Drinking Water (Each) 96 Hour Turn Around	\$	36.00
LWS Lead in Drinking Water (Each) 48 Hour Turn Around	\$	49.00
LWS Lead in Drinking Water (Each) 24 Hour Turn Around	\$	83.00

## Cleveland Avenue Dental Clinic

Fee Schedule - Item	FY 2024-2025 Fees	
Periodic oral evaluation - established patient	\$	47.00
Limited oral evaluation - problem focused	\$	68.00
Comp oral evaluation for a patient under three years of age	\$	63.00
Comprehensive oral eval. - new/established patient	\$	78.00
FMX	\$	125.00
First PA	\$	26.00
Additional PA	\$	21.00
Occlusal Film	\$	32.00
Single Bitewing	\$	21.00
Bitewing - 2 films	\$	32.00
Bitewing - 3 films	\$	47.00
Bitewing - 4 films	\$	57.00
Film/Panoramic	\$	104.00
Prophylaxis - Adult	\$	68.00
Prophylaxis - Child	\$	52.00
Fluoride Topical - Adult	\$	26.00
Fluoride Topical - Child	\$	26.00
Sealant per Tooth	\$	52.00
Caries Preventive Meicament Application Per-Tooth		30.00
Space Maintainer - Fixed - Unilateral	\$	332.00
Space Maintainer - Fixed - Bilateral	\$	466.00
Space Maintainer - Replacement	\$	57.00
Amalgam - 1 surface	\$	114.00
Amalgam - 2 surfaces	\$	145.00
Amalgam - 3 surfaces	\$	1,166.00
Amalgam - 4 surfaces	\$	187.00

# Fee Schedule

## Cleveland Avenue Dental Clinic - cont.

Fee Schedule - Item	FY 2024/2025 Fees
Resin-based Composite - Anterior - 1 surface	\$ 114.00
Resin-based Composite - Anterior - 2 surfaces	\$ 145.00
Resin-based Composite - Anterior - 3 surfaces	\$ 171.00
Resin-based Composite - Anterior - 4 surfaces	\$ 213.00
Resin-based Composite - Posterior - 1 surface	\$ 140.00
Resin-based Composite - Posterior - 2 surfaces	\$ 207.00
Resin-based Composite - Posterior - 3 surfaces	\$ 254.00
Resin-based Composite - Posterior - 4 surfaces	\$ 301.00
PFM Crown	\$ 900.00
Band Stabilizer- Per Tooth	\$ 95.00
Gold Crown (Cast)	\$ 900.00
Recement Crown	\$ 78.00
SSC - Primary - under 21	\$ 259.00
SSC - Permanent - under 21	\$ 270.00
Sedative Filling	\$ 52.00
Core Buildup with pin	\$ 176.00
Pin Retention per Tooth	\$ 47.00
Pulp Cap - direct	\$ 52.00
Pulpotomy	\$ 140.00
Pulpal Debridement, Primary and Permanent Teeth	\$ 170.00
Pulpal Therapy-Anterior	\$ 249.00
Pulpal Therapy-Posterior	\$ 311.00
RCT-Anterior	\$ 539.00
RTC-Bicuspid	\$ 642.00
RCT-Molar	\$ 828.00
Periodontal scaling & root planing - 4+ teeth per quadrant	\$ 176.00
Periodontal scaling & root planing - 1- 3 teeth per quadrant	\$ 114.00
Scaling in Presence of Mod to Severe Inflammation	\$ 90.00
Full Mouth Debridement	\$ 120.00
Denture-Upper	\$ 1,015.00
Denture-Lower	\$ 1,015.00
Upper Resin Partial	\$ 751.00
Upper Resin Partial	\$ 751.00
Upper Metal Partial	\$ 1,044.00
Lower Metal Partial	\$ 1,044.00
Upper Flexible Valplast Partial	\$ 669.00
Lower Flexible Valplast Partial	\$ 669.00
Replace tooth (denture	\$ 99.00
Repair Resin Denture	\$ 125.00
Repair Cast Framework	\$ 137.00
Repair/Replace broken clasp	\$ 192.00
Replace Broken Tooth	\$ 105.00
Add tooth to partial	\$ 156.00
Add clasp to partial	\$ 161.00
Upper Reline-Office	\$ 182.00

# Fee Schedule

## Cleveland Avenue Dental Clinic - cont.

Fee Schedule - Item	FY 2024/2025 Fees
Lower Reline-Office	\$ 182.00
Upper Denture Reline-Lab	\$ 311.00
Lower Denture Reline-Lab	\$ 311.00
Upper Partial Reline-lab	\$ 285.00
Lower Partial Reline-Lab	\$ 285.00
Upper Flipper	\$ 414.00
Lower Flipper	\$ 414.00
Tissue Conditioning-Max	\$ 104.00
Tissue Conditioning-mand	\$ 104.00
Custom Fabricated Abutment, incl placement	\$ 465.00
Rem of Implant Body Not Req Bone Rem Nor Flap Elev	\$ 110.00
Repl Mtl To Close Openg Implt Supp Pros Per Implt	\$ 114.00
Retainer for resin bonded FPD, Cast metal	\$ 450.00
Retainer for resin bonded FPD, Porcelain/Ceramic	\$ 450.00
Retainer for resin bonded FPD, Resin	\$ 200.00
Extraction coronal remnant	\$ 125.00
Extraction-simple	\$ 135.00
Extraction-Surgical	\$ 207.00
Extraction-Impacted	\$ 249.00
Just Right Toothpaste 1.1% NaF with 10% Xylitol	\$ 13.00
Allday Dry Mouth Gel	\$ 5.00
Allday 5000 Dry Mouth 1.1% NaF Dentifrice	\$ 10.00
Emergency Palliative Tx	\$ 78.00
Nitrous	\$ 78.00
Application of Desensitizing medicament	\$ 24.00
Occlusal Guard	\$ 373.00
Night Guard	\$ 207.00

## NC Cooperative Extension

Fee Schedule - Item	FY 2024/2025 Fees
4-H Projects (Varies )	Free - \$25
4-H Curriculum Guides/Kits (Varies)	Free - \$100

# Fee Schedule

## COMMUNITY PARKS

Fee Schedule - Item	FY 2024/2025 Fees
Belews Lake Park - Picnic Shelter (Daily) Monday - Thursday	\$ 85.00
Belews Lake Park - Picnic Shelter (Daily) Friday - Sunday	\$ 100.00
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
Horizons Park-Disk Course-Tournaments (Less than 50 participants)	\$ 150.00
Horizons Park-Disk Course-Tournaments (between 51-150 participants)	\$ 350.00
Horizons Park-Disk Course-Two Day Tournaments	\$ 450.00
Horizons Park-Disk Course-Leagues (Maximum 50 players for league)-Per day	\$ 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 - Pickleball Court (Hourly)	\$ 5.00
Joanie Moser Park - Pickleball Court Lessons/Teams (Hourly)	\$ 8.00
Joanie Moser Park - Pickleball Court-Tournament (all 9 courts for 10 hours)	\$ 450.00
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 - Paddle Boats ( 1 hour)	\$ 10.00
Kernersville Lake Park - Row Boats (3 Hours)	\$ 5.00
Kernersville Lake Park - Row Boats (6 Hours)	\$ 10.00
Triad Park - Walks/5k's {750 or less}	\$ 800.00
Triad Park - Walks/5k's {750 or less} + amphitheatre	\$ 1,600.00
Triad Park - Walks/5k's {750 - 1,500} amphitheatre 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 #2 - Gazebo - Park Hours	No Charge
Triad Park - Shelter #3 - Gazebo - Park Hours	No Charge
Triad Park - Shelter #4 (Daily) Monday - Thursday	\$ 105.00
Triad Park - Shelter #4 (Daily) Friday - Sunday	\$ 120.00
Triad Park - Shelter #5 - Gazebo - Park Hours	No Charge
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 - Shelter #8 - Gazebo - Park Hours	No Charge
Triad Park - Soccer Field (Hourly-2 hour minimum)	\$ 20.00
Triad Park - Softball Field (Hourly-2 hour minimum)	\$ 20.00
Triad Park - Vendor Area 1 (Daily)	\$ 100.00
Triad Park - Vendor Area 7 (Daily)	\$ 100.00



# Fee Schedule

## COMMUNITY PARKS -cont.

Fee Schedule - Item	FY 2024/2025 Fees
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
Triad Park-Disk Course-Tournaments (Less than 50 participants)	\$ 150.00
Triad Park-Disk Course-Tournaments (between 51-150 participants)	\$ 350.00
Triad Park-Disk Course-Two Day Tournaments	\$ 450.00
Triad Park-Disk Course-Leagues (Maximum 50 players for league)-Per day	\$ 100.00
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)	\$ 5.00
Union Cross Park - Tennis Courts (Hourly) Lessons or Teams	\$ 8.00
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)	\$ 5.00
Walkertown Community Park - Tennis Courts (Hourly) Lessons or Teams	\$ 8.00
Walkertown Community Park - Softball Field (Hourly)	\$ 20.00
Walkertown Community Park - Soccer Field (Hourly)	\$ 20.00

## TANGLEWOOD PARK

Fee Schedule - Item	FY 2024/2025 Fees
Vehicle Entrance Fees - Per Vehicle	\$ 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
Facility Rentals - Barn - Weekend	\$ 2,400.00

# Fee Schedule

## TANGLEWOOD PARK - cont.

Fee Schedule - Item	FY 2024/2025 Fees
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)	\$ 42.00
RV Campground - Dumping Fee (Per occurrence)	\$ 25.00
RV Campground - Shelter	\$ 75.00
Tennis - Hard Courts (Hourly)	\$ 5.00
Tennis - Clay Courts (Hourly)	\$ 10.00
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	\$ 7.00
Aquatic Center - Children (3-5 yrs.) - Daily Pass	\$ 7.00
Aquatic Center - Children (2 and under) - Daily Pass	Free
Aquatic Center - Campground & Manor House Guests	\$ 6.00
Aquatic Center - Group Rate	\$ 6.00
Aquatic Center - All Others - Daily Pass	\$ 8.00
Aquatic Center - Family Season Pass (Up to 5 family members & Gate Pass)	\$ 500.00

# Fee Schedule

## TANGLEWOOD PARK - cont.

Fee Schedule - Item	FY 2024/2025 Fees
Aquatic Center - Family Season Pass (Up to 2 family members & Gate Pass)	\$ 250.00
Aquatic Center - Individual Season Pass	\$ 150.00
Aquatic Center - Seniors (55+) - Season Pass	\$ 125.00
Aquatic Center - Children (3-5 yrs.) - Season Pass	\$ 125.00
Golf - Green Fees & Cart Fees - Championship Course - Weekdays	\$ 56.00
Golf - Green Fees & Cart Fees - Championship Course - Weekends	\$ 66.00
Golf - Green Fees & Cart Fees - Championship Course - Juniors (17 & Under) - Weekdays/Weekends	\$ 38.00
Golf - Cart Fee Members - Championship Course - (regular) - Weekdays	\$ 17.00
Golf - Cart Fee Members - Championship Course - (juniors/seniors) - Weekdays	\$ 13.00
Golf - Green Fees - Championship Course - Weekdays	\$ 39.00
Golf - Green Fees - Championship Course - Weekends	\$ 49.00
Golf - Walking Fee - Championship Course - Weekdays	\$ 39.00
Golf - Walking Fee - Championship Course - Weekends	\$ 49.00
Golf - Walking Fee - Championship Course - Seniors (55+) - Weekdays	\$ 24.00
Golf - Walking Fee - Championship Course - Juniors (17 & Under) - Weekdays/Weekends	\$ 24.00
Golf - Twilight Rates - Championship Course - After 4:00pm beginning April 1	\$ 38.00
Golf - Club Rental - Championship Course	\$ 25.00
Golf - Green Fees & Cart Fees - Reynolds Course - Weekdays	\$ 36.00
Golf - Green Fees & Cart Fees - Reynolds Course - Weekends	\$ 42.00
Golf - Cart Fee Members - Reynolds Course - (regular) - Weekdays	\$ 17.00
Golf - Cart Fee Members - Reynolds Course - (juniors/seniors) - Weekdays	\$ 13.00
Golf - Green Fees - Reynolds Course - Weekdays	\$ 27.00
Golf - Green Fees - Reynolds Course - Weekends	\$ 31.00
Golf - Walking Fee - Reynolds Course - Weekdays	\$ 27.00
Golf - Walking Fee - Reynolds Course - Weekends	\$ 31.00
Golf - Walking Fee - Reynolds Course - Seniors (55+) - Weekdays	\$ 17.00
Golf - Walking Fee - Reynolds Course - Juniors (17 & Under) - Weekdays/Weekends	\$ 17.00
Golf - Twilight Rates - Reynolds Course - After 4:00pm beginning April 1	\$ 28.00
Golf - Annual Membership - Senior (55+) - Both Courses - Weekdays	\$ 1,525.00
Golf - Annual Membership - Senior (55+) - Reynolds Course - Weekdays	\$ 750.00
Golf - Annual Membership - Individual - Both Courses - Weekdays/Weekends	\$ 2,300.00
Golf - Annual Membership - Senior Family - Both Courses - Weekdays	\$ 2,000.00
Golf - Annual Membership - Family (up to 4 members) - Both Courses - Weekdays/Weekends	\$ 3,250.00
Golf - Annual Membership - Two-Family Members - Both Courses - Weekdays/Weekends	\$ 2,900.00
Golf - Annual Membership - Junior (17 & Under) - Both Courses - Weekdays/Weekends	\$ 1,525.00
Golf - Annual Membership - Junior (17 & Under) - Reynolds Course - Weekdays/Weekends	\$ 750.00
Golf - Annual Membership - Driving Range	\$ 450.00
Golf - Par 3 - Individual (Monday-Friday)	\$ 11.00
Golf - Par 3 - Individual Senior (Monday-Friday)	\$ 8.00
Golf - Par 3 - Individual Children - 12 & under (Monday-Friday)	\$ 8.00
Golf - Par 3 - Weekend (Per Player)	\$ 12.00
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
Golf - Driving Range - Basket of Range Balls (Large)	\$ 12.00

# Fee Schedule

## Library

Fee Schedule - Item	FY 2024/2025 Fees	
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

\*Library cards are replaced for free in certain qualifying circumstances

## Smith Reynolds Airport

Fee Schedule - Item	FY 2024/20245Fees	
<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	\$	1.35
Aircraft Landing Fees - Non-Commercial Landing Fee per 1,000 pounds	\$	1.35
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>		
South Ramp - All Classes of Aircraft (per space) Day	\$	10.00
South Ramp - All Classes of Aircraft (per space) Month	\$	50.00
Main Terminal Ramp - Class 1 (Per Day) - Wingspan less than 40 feet	\$	20.00
Main Terminal Ramp - Class 2 (Per Day) - Wingspan between 40 and 90 feet	\$	40.00
Main Terminal Ramp - Class 3 (Per Day) - Wingspan between 90 and 130 feet	\$	70.00
Main Terminal Ramp - Class 4 (Per Day) - Wingspan over 130 feet	\$	160.00
Blimp Storage and Operations (Per Day)	\$	150.00
<b>Hangar Rates</b>		
Airport Owned Small T-Hangars (Per Month)	\$	290.00
Airport Owned Large T-Hangars (Per Month)	\$	395.00
Corporate Hangar 2 Transiant Day Rates	80% of FBO's fee	
<b>Land Rents</b>		
	10%-12% of Fair Market Value and/or appraised value of land per annum or as otherwise approved by Forsyth County	
Non-Aviation Landside Rent		
Airside Unimproved (Raw Ground) - per SF/year	\$	0.35
Airside Improved - (Ramp) - per SF/year	\$	0.45
<b>Office Rent</b>		
Terminal Building	\$20/SF/Year	

# Fee Schedule

## MapForsyth

Fee Schedule - Item	FY 2024/2025 Fees
Printed Maps - 8.5" x 11"	\$ 0.25
Printed Maps - 11" x 17"	\$ 0.25
Printed Maps - 18" x 24"	\$ 5.00
Printed Maps - 24" x 36"	\$ 10.00
Printed Maps - 34" x 44"	\$ 15.00
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	GIO Figures the Rates
GIS Data - Vector Creation	GIO Figures the Rates
Special Projects	GIO Figures the Rates
Returned Check Fee	\$ 25.00
Shipping & Handling	Actual Charges

## General Services

Fee Schedule - Item	FY 2024/2025 Fees
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

Fee Schedule - Item	FY 2024/2025 Fees
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

# Fee Schedule

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## Board of Elections

Fee Schedule - Item	FY 2024/2025 Fees	
Printed Maps (color or b/w) - 8.5" x 11"	\$	0.25
Printed Maps (color or b/w) - 11" x 17"	\$	0.25
Printed Maps (color or b/w) - 18" x 24"	\$	5.00
Printed Maps (color or b/w) - 24" x 36"	\$	10.00
Printed Maps (color or b/w) - 34" x 44"	\$	15.00
Digital Maps (Pdf) - all sizes	\$	-
Statistics & Data - Printed Lists (100 Pages +)	\$	25.00
Statistics & Data - E-mail	\$	-
Statistics & Data - Copies (One-sided Sheet)*	\$	0.10

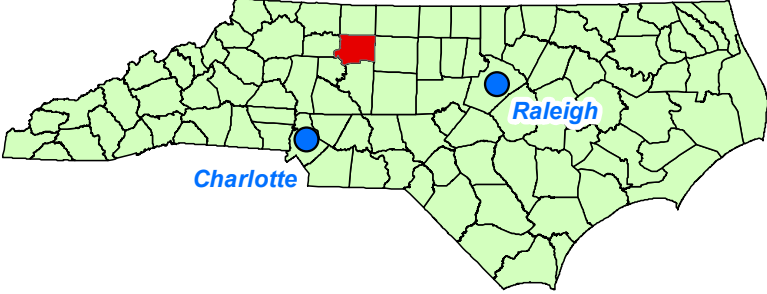
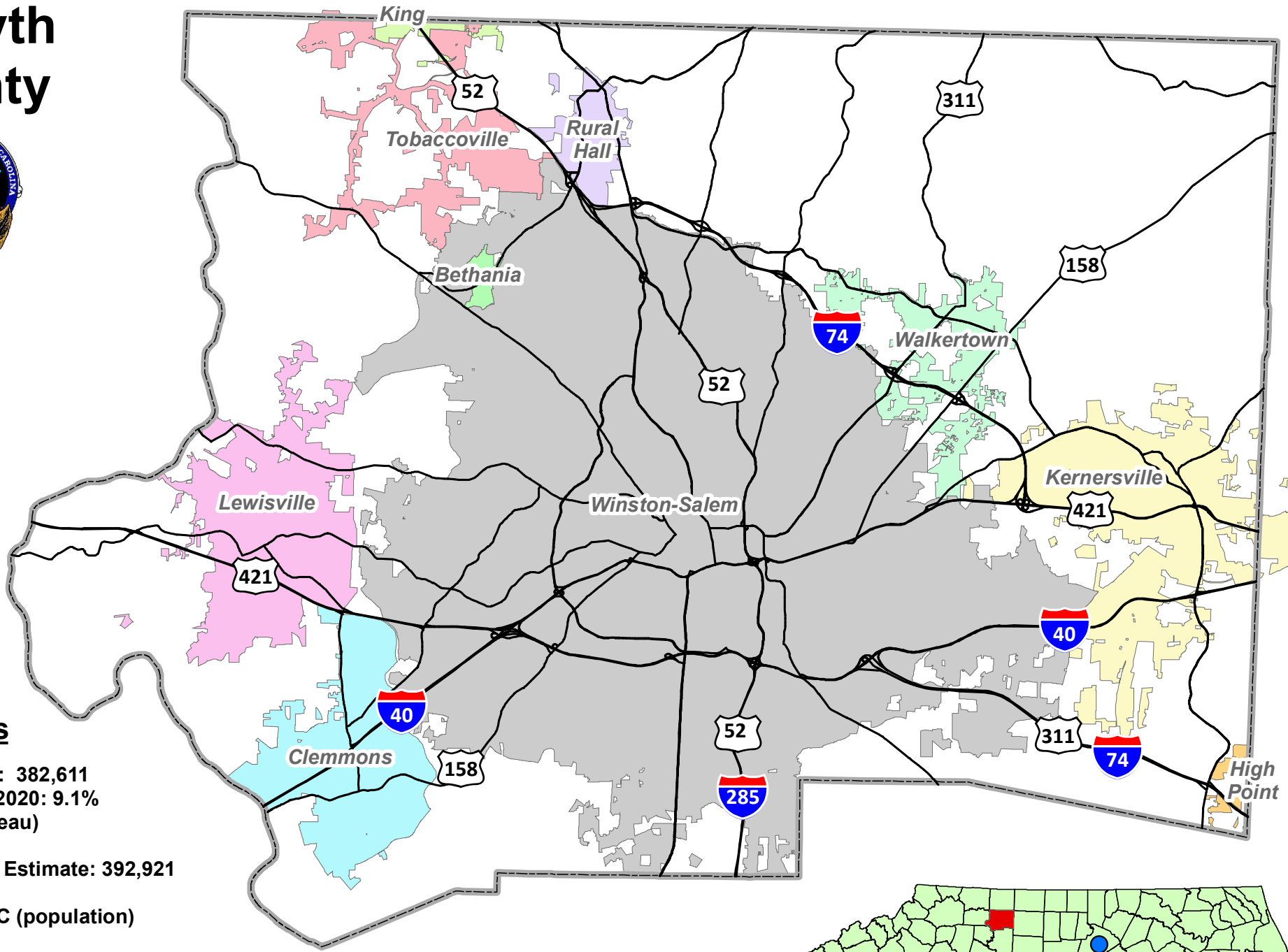
\* First 10 pages are free; not for recurring visits

# Fee Schedule

## Register of Deeds

Fee Schedule - Item	FY 2024/20245 Fees	
<b>Real Estate Instruments</b>		
Deeds of Trust & Mortgages - First 35 Pages	\$	64.00
Deeds of Trust & Mortgages - Each Subsequent Page	\$	4.00
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>		
Birth or Death Certificate (Certified Copy)	\$	10.00
Birth or Death Certificate (Uncertified Copy)	\$	0.50
Out-of-County Death Certificate	\$	24.00
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	\$	-

# Forsyth County



## Quick Facts

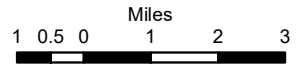
2020 Population: 382,611  
Growth 2010 to 2020: 9.1%  
(US Census Bureau)

2023 Population Estimate: 392,921

4th Largest in NC (population)

Area 412.72 sq. miles

Date Established: January 16, 1849





# SPECIAL APPROPRIATIONS

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**Title of ASL: Housing Authority of Winston-Salem – Choice Neighborhoods Initiative**

Expenditure	\$2,000,000
Revenue	\$ -
<b>Net County Dollars</b>	<b>\$2,000,000</b>

**Description of Request:**

The Housing Authority of Winston-Salem has submitted a late request for funding from the County in the amount of \$2,000,000 for its Choice Neighborhoods Initiative project in the Cleveland Avenue Homes community. This project has a goal of transforming a public housing community and the surrounding neighborhood into a mixed-income community with multifamily housing.

This is a multi-phase project with the first phase - the Brown School Lofts – completed. The second phase will have 72 units once demolition of existing Cleveland Avenue Homes is finished. However, to finish Phase 2, there is a funding gap of \$2,000,000.

Again, this request was not submitted through the Fiscal Year 2024-2025 Special Appropriation process. Additional information is attached for your consideration.

*Manager's Recommendation:*

*Board Action:*

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May 15, 2024

Ms. Shontell Robinson  
Forsyth County Government Center  
201 North Chestnut Street  
Winston-Salem, North Carolina 27101

Dear Ms. Robinson,

Thank you for taking time to meet with me last month regarding the Choice Neighborhoods Initiative (“CNI”) project centered in and around the Cleveland Avenue Homes community. As we discussed, CNI is a public-private partnership supported by the U.S Department of Housing and Urban Development to transform a public housing community and its surrounding neighborhood into a thriving, mixed-income community that offers state-of-the-art multifamily housing, supporting a wide range of income levels - from heavily subsidized to unrestricted market rate rents. The model has proved successful across the country; and we are one of only two counties in North Carolina (Durham being the other) with an active CNI neighborhood.

CNI is divided into phases. Phase 1, known as The Brown School Lofts ([www.brownschoollofts.com](http://www.brownschoollofts.com)), has just been completed. Its 81 one, two, three, and four-bedroom apartments are in high demand and have already contributed to the aesthetic and stability of the larger Cleveland Avenue community. Phase 2 will be located on the eastern portion of the existing Cleveland Avenue Homes site; and it will have a total of 72 units - 25 designated for extremely-low income families, 16 designated for low income families, and 31 unrestricted market rate units. Demolition of the aforementioned eastern portion of the site will begin in the next month (to make way for the new Phase 2 mixed-income housing). Unfortunately, that is where the project will stop, as we are currently facing a \$2M funding gap for Phase 2.

Our existing capital stack (across Phases 2 and 3) consists of \$17M in tax-credit equity, \$5M in private debt, \$15.7M in federal funds (from a HUD grant), and \$9M from the City of Winston-Salem. In an effort to close the existing \$2M gap, we have (i) met with local foundations and the North Carolina Housing Finance Agency; (ii) applied for additional grant funding through the Federal Home Loan Bank program; and (iii) sought funding through Congressionally Directed Spending via the offices of Senator Tillis and Representative Manning. To be clear, we have exhausted all options and are in jeopardy of seeing this project stagnate at a time when the need for affordable housing is at an all-time high.

Consequently, we respectfully submit, for the County’s consideration, a request for an equity contribution of \$2M to support Phase 2 of the CNI redevelopment project. The \$2M infusion will close the existing funding gap, allow the project to move forward timely, and be used to support the affordable housing and public infrastructure components of the CNI initiative.

*So Much More*

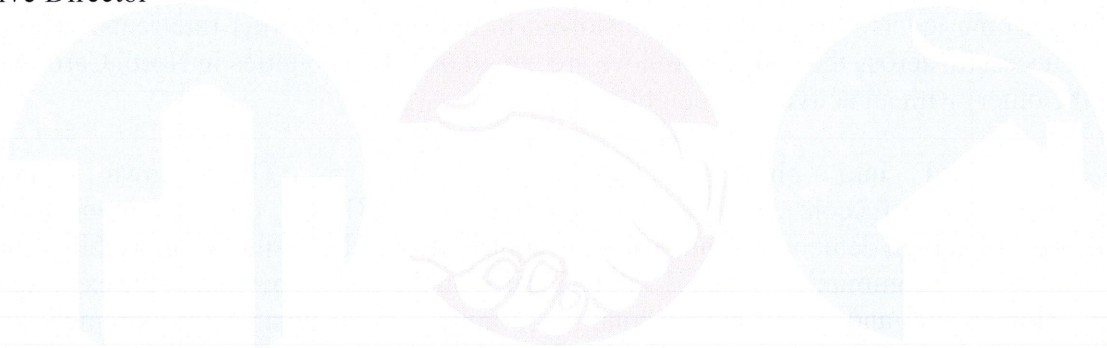


We remain so grateful for the County's support of the type of transformative, sustainable, place-based holistic development that is inherent in the CNI initiative. If you or members of your board are interested in touring the existing (Phase 1) housing, please let me know and I will ensure we get that set up at your convenience. Otherwise, please do not hesitate to contact me if I can provide any additional details - or respond to questions or concerns regarding this correspondence or the CNI initiative at large.

With most sincere appreciation, I am

Gratefully,

Kevin Cheshire  
Executive Director

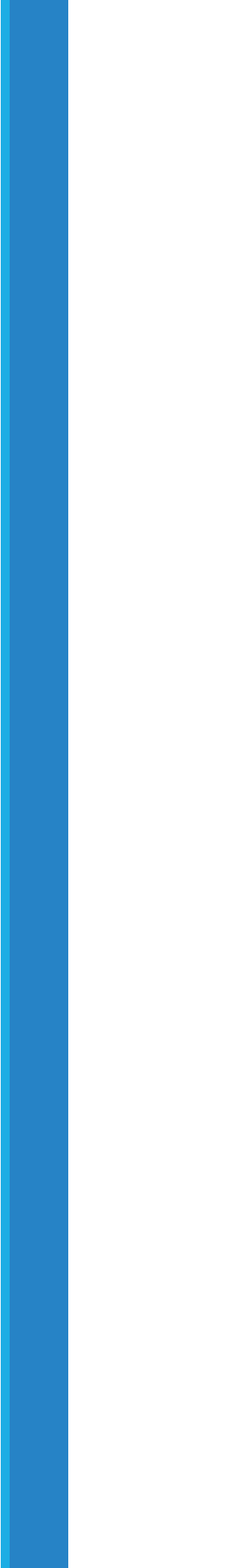
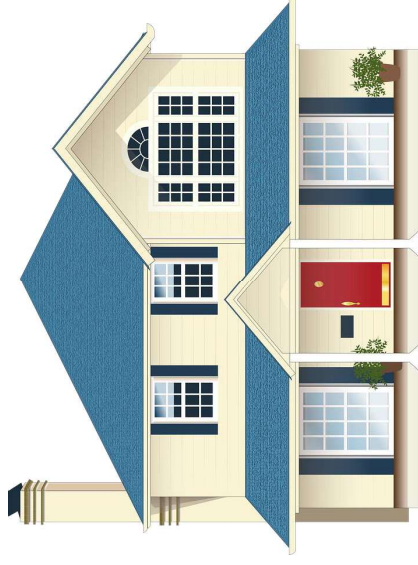


*So Much More*

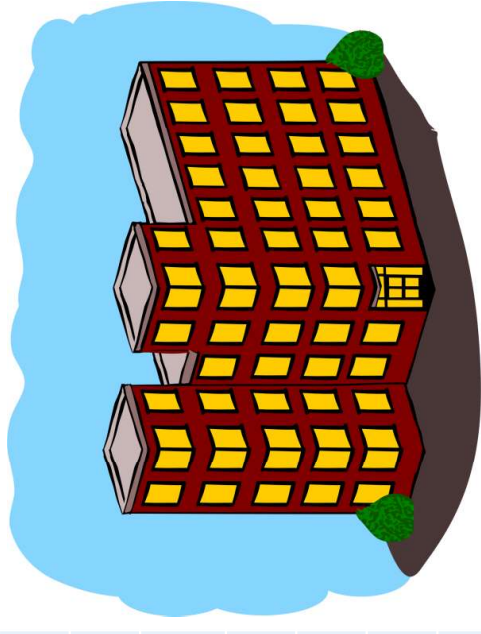


# State ARPA Pipeline

State ARPA	\$ 10,000,000	# Units
The Flats at Peters Creek- multifamily	\$ 2,170,000	52
Happy Hill Lot Development	\$ 2,158,000	13
Esquire Place Project	\$ 824,272	22
Liberty East Redevelopment	\$ 150,000	5
Glabex Consortium	\$ 240,000	8
Pipeline Projects	\$ 4,457,728	160
<b>Total State ARPA</b>	<b>\$ 10,000,000</b>	<b>260</b>



# ARPA Pipeline



ARPA Revenue Replacement	\$	24,417,025	# Units
Housing Assistance: Choice Neighborhoods Phase 2	\$	4,495,350	72
Habitat for Humanity: Stone Terrace Development	\$	800,000	75
S.G. Atkins CDC Salem Cohousing Project	\$	600,000	5
NE Ward Land Acquisition	\$	500,000	TBD
Whole Man Ministries Housing 4 Our Heroes	\$	450,000	4
Christ Rescue Temple Apostolic Church Systems	\$	410,000	34
Boston-Thurmond Community Network Land Acquisition	\$	300,000	TBD
Lofts at Motor Rd	\$	6,579,000	216
Flats at Peters Creek	\$	1,000,000	
Residences at Indiana Avenue	\$	4,850,000	180
Construction Loan Fund	\$	2,000,000	TBD
800 Spring St	\$	810,000	8
Pipeline Projects	\$	2,222,675	42
<b>Total ARPA</b>		<b>\$24,417,025</b>	<b>636</b>