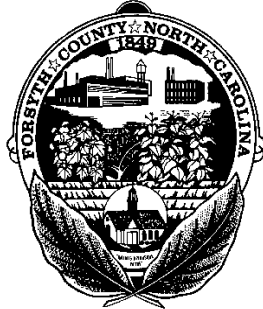


2023 – 2024 Annual Budget Forsyth County, North Carolina

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G.F.O.A. DISTINGUISHED BUDGET PRESENTATION AWARD

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, 2022.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Forsyth County
North Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

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BUDGET ORDINANCE

READER'S GUIDE

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

Manager's Message

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

Policies and Goals

In this section the reader will find the following:

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

Financial Section

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

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

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

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

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

READER'S GUIDE

General Fund

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

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

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

Sheets are then provided for each County department and joint City-County department. There are separate sheets for thirty-one County departments/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.

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.

READER'S GUIDE

Capital Improvements Plan

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

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

Appendices

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

Budget Ordinance

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

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

BUDGET PREPARATION CALENDAR FY 23-24

November

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

December

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

January

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

February

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

March-April

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

April/May

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

May

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

June

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

July

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

THE BUDGET PROCESS

November/December

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

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

January

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

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

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

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

February - March

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

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

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

THE BUDGET PROCESS

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

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

March/April

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

April/May

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

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

May

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

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

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

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

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

June

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

GLOSSARY

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)

GLOSSARY

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

GLOSSARY

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

GLOSSARY

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.

GLOSSARY

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.

GLOSSARY

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.

GLOSSARY

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.



FORSYTH COUNTY, NORTH CAROLINA 2023-2024 ADOPTED BUDGET

July 2023

Dear Chairman Martin, Vice Chair Whisenhunt, Commissioner Besse, Commissioner Linville, Commissioner McDaniel, Commissioner Plyler, and Commissioner Woodberry:

I am pleased to present the FY 2023-2024 Adopted Budget for Forsyth County. The Manager's Recommended Budget was presented on May 25th, a Detailed Presentation on the budget was held on June 1st, a Public Hearing was held on June 5th, and Budget Deliberations were held on June 6th and June 7th. The Budget Ordinance was adopted on June 8, 2023 on a 5-2 vote. This document reflects all adjustments made to the Manager's Recommended Budget during budget deliberations and are adopted in the formal Budget Ordinance.

The Adopted Property Tax Rate for FY 2023-2024 is 67.78¢, the same rate as FY 2022-2023. Of the 67.78¢ Adopted Tax Rate, a total of 11.5¢ is dedicated to four debt leveling plans - 4.3¢ for the 2006 and 2008 Education Debt Leveling Plans; 0.55¢ for the Library Debt Leveling Plan; 5.45¢ for the 2016 Public Improvement Bonds for Winston-Salem/Forsyth County Schools, Forsyth Tech, and Parks; and 1.2¢ for the Court Facilities project.

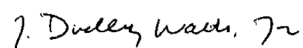
Section 9 of the Budget Ordinance includes the Property Tax Rates for the Fire and Fire/Rescue Protection Districts. Districts that were adjusted include Forest Hill, Griffith, King, Mineral Springs, and Mineral Springs Service District.

Section 18 of the Budget Ordinance outlines Board-directed initiatives to be completed during FY 2023-2024:

1. In light of dramatically increasing property valuations throughout the County, which will be recognized in the 2025 property tax revaluation, communicate with the Volunteer Fire Departments regarding the potential for revenue-neutral fire district tax rate adjustments in Fiscal Year 2025-2026.
2. Communicate with Winston-Salem/Forsyth County Schools leadership regarding the \$1,000,000 allocated in a budget reserve and defer the decision on additional funding for Winston-Salem/Forsyth County Schools until the Board of Education can reconcile locally funded positions to the 2023 data provided by the schools (830 positions) and provide a comprehensive compensation/classification recommendation for classified salaries, including an estimate of the implementation costs.
3. Facilitate a Board discussion and review of current programs to reduce violence and crime in Forsyth County, particularly among youth. Update the Board on evaluation methodology that tracks measures and outcomes.
4. Hold further discussions about the recycling initiatives County-wide, including updated information about the franchise system, the County recycling centers and comparative cost per ton of the various programs.

On the following page, a summary of the adjustments to the Manager's Recommended Budget made by the Board of Commissioners is provided. Collectively, this budget represents hours of work on the part of many people, particularly the Board, and my deepest appreciation is extended to each of you. I look forward to working with everyone on implementing the FY 2023-2024 Adopted Budget for Forsyth County.

Sincerely,



J. Dudley Watts, Jr.
County Manager

Manager's Recommended FY 2023-2024 Budget		
	Expenditure	Revenue
County Manager's FY24 Continuation Budget - \$3,164,052 in a Budget Reserve for Alternate Service Level consideration	569,204,417	569,204,417
Adjustments Post-Budget Presentation		
Youth Services - Carry over Gun and Gang Funds	322,863	322,863
MIS - Reduction to DUO Contract and Duplicate Entry re: Cybersecurity Eliminated	(413,625)	-
Debt Service - Impact of Bond Sale	(401,039)	(344,586)
TOTAL AMOUNT OF ADJUSTMENTS	(491,801)	(21,723)
Increase Budget Reserve Available for Appropriation (increases total to \$3,634,130)	470,078	-
Manager's Adjusted Recommended Continuation Budget	569,182,694	569,182,694
Manager's Recommended Alternate Service Level Adjustments		
Emergency Services - 8 Advanced EMTs with Equipment	703,248	90,350
Emergency Services - 2 Shift Supervisors with Equipment	236,862	-
Emergency Services - 2 Equipment Technicians	103,717	-
Emergency Services - Complete detailed review of Overlay District and Consider Expansion of 09 program	-	-
Sheriff's Office - Extend Sign On Bonus to December 2023	-	-
Sheriff's Office - Drones as a First Responder	100,000	-
Sheriff's Office - Temporary Staffing in Permits	39,400	-
Sheriff's Office - Reclass Animal Control Officer to Corporal	22,257	-
Sheriff's Office - Rural Hall Mini-Cops Program	162,054	121,774
Environmental Assistance and Protection - Close Pfafftown and Kernersville Recycling Centers	(200,000)	-
DSS - 1 Sr. Social Worker Program Manager for Children's Division	106,257	37,190
DSS - Intercom Paging System	150,000	67,500
DSS - Medicaid Expansion	200,000	-
DSS - FOCUS Replacement (Consider with Pay-Go)	-	-
Public Health - 1 Environmental Health Specialist	75,763	-
Parks - Tanglewood Park Yadkin River Nature Overlook (Consider with Pay-Go)	-	-
Human Resources - Increase Tuition Reimbursement Funding	5,000	-
TOTAL AMOUNT OF ADJUSTMENTS	1,704,558	316,814
Reduce Budget Reserve	(1,387,744)	-
Manager's Adjusted Recommended Continuation Budget - \$2,246,386 remains in Budget Reserve for Alternate Service Level consideration	569,499,508	569,499,508

Manager's Adjusted Recommended Continuation Budget - \$2,246,386 remains in Budget Reserve for Alternate Service Level consideration	569,499,508	569,499,508
BOCC Adjustments		
Sheriff - Special Victims Investigator	233,386	-
DSS - 1 FT Social Worker, Adoptions	74,392	26,037
DSS - 1 FT Sr. Social Worker	84,911	29,719
Public Health - 1 Environmental Health Specialist	75,763	-
Environmental Assistance and Protection - Reverse County Manager Recommendation to Close Recycling Centers	200,000	-
Special Appropriations - 1 LOVE FESTIVAL	1,000	-
Special Appropriations - Arts Council	100,000	-
Special Appropriations - Children's Law Center	50,000	-
Special Appropriations - Crossnore	50,000	-
Special Appropriations - Eliza's Helping Hands	15,000	-
Special Appropriations - Experiment in Self-Reliance - (\$50k for IDA, \$40k for Operating)	90,000	-
Special Appropriations - HARRY Veterans Community Outreach Services	75,000	-
Special Appropriations - Kaleideum	275,000	-
Special Appropriations - Neighborhood's Hands	100,000	-
Special Appropriations - Neighbors for Better Neighborhoods	100,000	-
Special Appropriations - North Carolina Black Repertory Company	75,000	-
Special Appropriations - Old Salem, Inc.	100,000	-
Special Appropriations - Reynolda House	5,000	-
Special Appropriations - RiverRun Film Festival	15,000	-
Special Appropriations - The Conservation Fund	40,000	-
Special Appropriations - The Eye Bank of North Carolina	100,000	-
Special Appropriations - Triad Minority and Women's Business Expo	13,750	-
Special Appropriations - United Way of Forsyth County - Housing Matters	10,000	-
Reduce Budget Reserve in Special Appropriations	(1,319,927)	-
Reduce Budget Reserve in Non-Departmental	(2,246,386)	-
Place Funds in Budget Reserve for WSFCS for Possible Classified Pay Adjustment Plan	1,000,000	-
Place Funds in Budget Reserve for County	738,867	-
Total BOCC Adjustments	55,756	55,756
Adjusted FY 2023-2024 Budget	569,555,264	569,555,264

FY24 Tax Rate = 67.78¢

May 25, 2023

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, 2023, and ending June 30, 2024, for your consideration as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act.

The recommended budget is balanced and prepared in accordance with the policies and procedures outlined in the Local Government Budget and Fiscal Control Act and will be submitted to the Government Finance Officers Association for peer review. The County has been awarded this honor over 30 consecutive years.

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

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

The second section contains detailed information on 71 Alternate Service Level requests that, if approved, would increase the budget by \$24,619,906. The Alternate Service Levels are "new and different" activities that expand or reduce the current level of service to Forsyth County citizens and taxpayers.

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

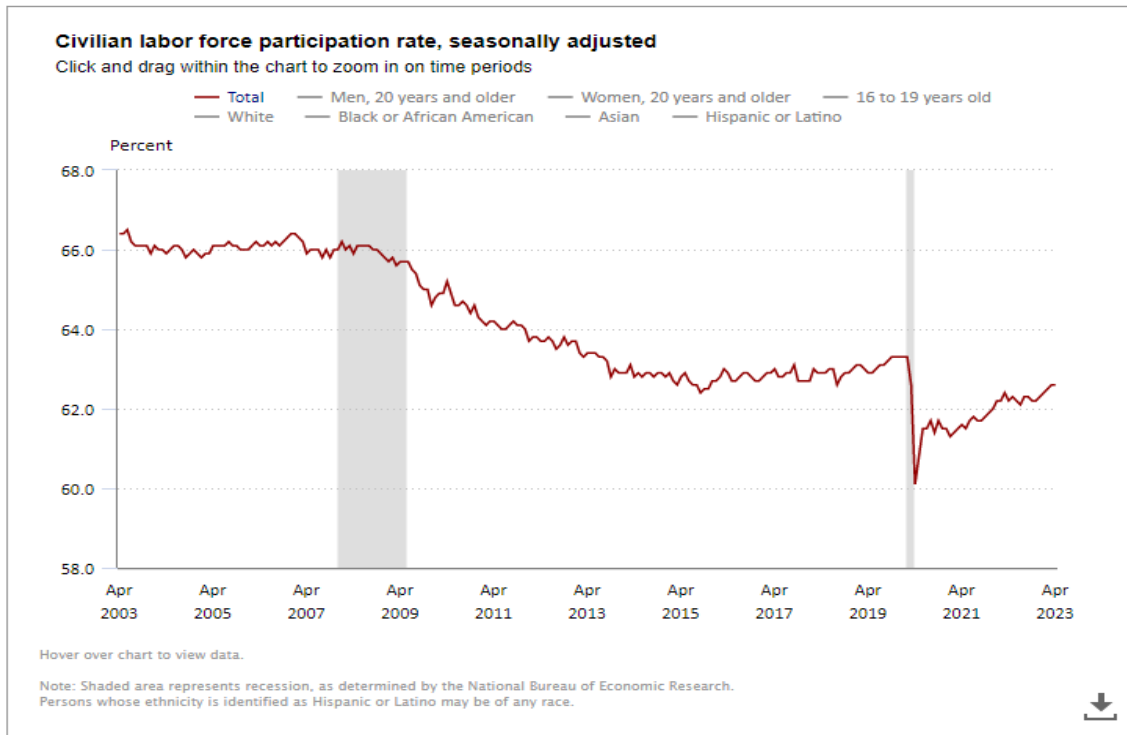
Challenges and Opportunities for Fiscal Year 2023-2024

Last year, I identified some very real challenges facing our community (and frankly the country). These included labor market challenges, supply chain disruptions, inflation, and the risk of recession. This section provides an update on each and what changed – what improved – and what worsened.

Labor Market Challenges

Forsyth County mirrors the national situation and we have seen some improvement statistically. The civilian labor force has improved to 62.6% but remains lower than the pre-pandemic rate of

63.3%. As the graph shows, the labor force has steadily declined for the last 20 years, with an abrupt drop at the beginning of the COVID pandemic.



Both quantitative and qualitative data from the Forsyth County Human Resources Department suggests that applications for many positions have increased and our most significant remaining labor market challenges are for certain difficult-to-fill positions. Despite the increase in applications being received from prospective employees, pressure on compensation systems remains significant as we have full employment and now compete with new work options such as remote work.

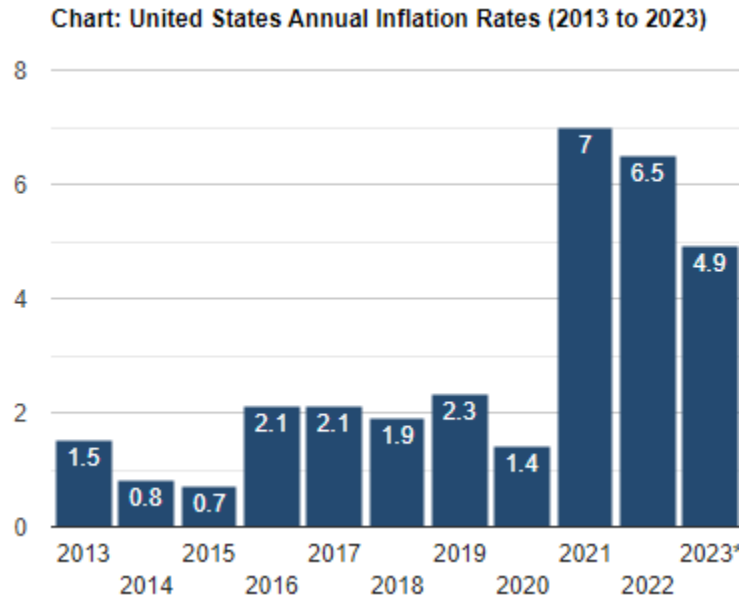
The Manager’s Recommended budget for FY 2024 includes funds for performance-based adjustments at a higher level than last year (5% versus 6%) and sets funds aside for pay-plan changes to keep our salary structure competitive.

Supply Chain Disruptions – It is hard to believe that a year ago we were feeling the effects of cargo ships waiting weeks to unload in ports across the US because of labor shortages and capacity issues. A ship that was stuck in the Suez Canal for a week further wrecked the global economy and millions of new vehicles were in parking lots waiting for computer chips.

As an organization we have been successful at procuring most supplies and materials. Part of the strategy has been to rethink what we purchase, when we order it and what level of inventory is optimal given the new challenges. While we have not completely returned to normal and some vendors have chosen to not renew contracts, healthy competition across most sectors and more certainty in sourcing is becoming normal again.

Inflation – As we were finalizing the budget a year ago, we faced inflationary pressures that had not been experienced for decades. The good news is that it has eased due to the interest rate increases that have slowed the economy and improvement across the labor market and supply chain as discussed above.

The chart below shows that while inflation remains historically high, it has moderated consistently over the last three years.



Stephanie Ferguson, Director, Global Employment Policy and Special Initiatives, US Chamber of Commerce

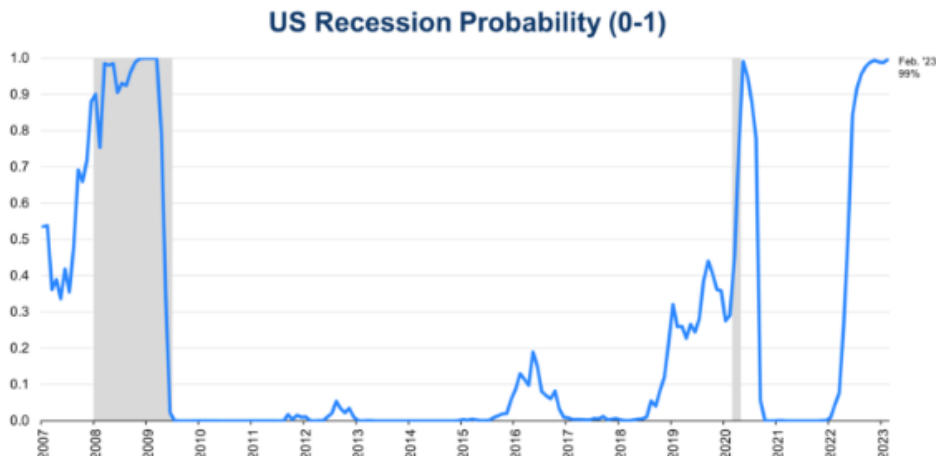
In practice we are dealing with the inflationary pressures by continuing to competitively bid purchases and have seen improvement across most areas. One exception is the purchase of vehicles. Despite improvements with the supply chain in the automotive sector, pressure remains on local government organizations, particularly with specialty vehicles such as law enforcement response vehicles and ambulances. All of the major US manufacturers are discontinuing the police package sedans, forcing local governments to a higher priced SUV-type response unit.

Risk of Recession

So, while we have seen improvement in labor markets, supply chains and inflation, the risk of recession is much greater than we saw last year. The information below is published by the Conference Board, a non-profit whose mission is “to provide insight to executives to help them solve their toughest business issues.”

Probability of US Recession Remains Elevated

April 12, 2023 | Charts      



The most recent recession probability estimates, based on our probability model, remain near 99 percent pointing to the likelihood of a recession in the US within the next 12 months. This is consistent with our view that economic weakness will intensify and spread more widely throughout the US economy over the coming months, leading to a recession starting in mid-2023. While US GDP growth defied expectations in late 2022 and early 2023 data has shown unexpected strength, we continue to forecast that GDP growth to contract for three consecutive quarters starting in Q2 2023. Despite better-than-expected consumer spending recently, the Federal Reserve's interest rate hikes and tightening monetary policy will lead to a recession in 2023.

In the Manager's Recommended budget, the almost certainty of a recession drove decisions to be conservative with the sales tax estimates and other revenues and expenditures, such as building permits, that are impacted greatly by recessionary pressures. The good news is that our local economy remains strong, unemployment remains low, and all this may help with a soft landing, at least locally.

Placing the FY 23-24 Budget In Context

Every budget is unique and is prepared against the backdrop of the economy as outlined in the previous section. Every year offers new considerations that present challenges and opportunities. Decisions about taxation and spending by local towns and counties reflect a combination of federal and state policy but are mostly a response to the challenges and fears of our residents and businesses. This section seeks to put the Forsyth County Manager's recommended budget into context.

Unprecedented One Time Revenues

A unique feature of this budget is that there are many initiatives underway that have been funded with one-time revenue that are in addition to the base service level in the continuation budget.

In response to COVID economic impacts, Forsyth County received over \$87 million in federal funding through the CARES Act and American Rescue Plan Act (ARPA). While these funds responded directly to the pandemic, offset revenue loss, and provided premium pay to employees, more than \$44.8 million was invested in unique initiatives designed to assist in the County's recovery and prosperity over the next two years. These efforts spanned every eligible category from affordable housing to small business support. Many of these efforts are innovative and unique with the goal of addressing a community need that was exacerbated by COVID. Clear examples include the Sheriff's Office Juvenile Investigation and Intervention Team (JIIT) and the Cure Violence initiatives.

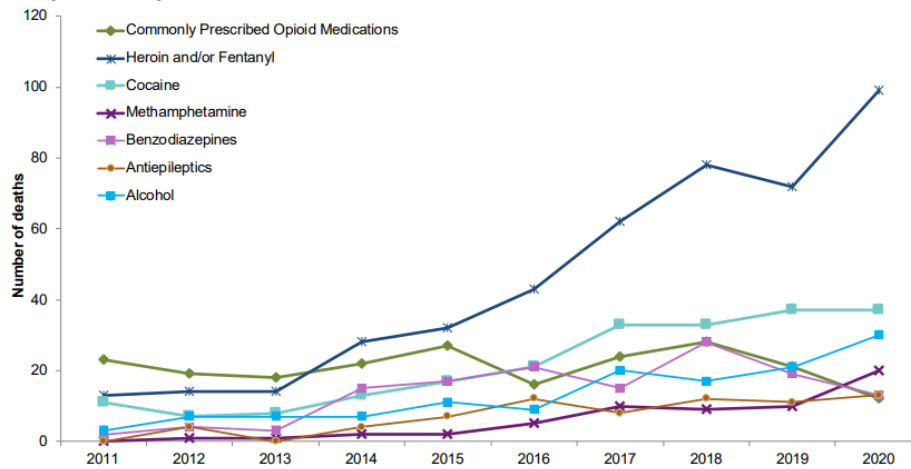
In placing the manager's recommended budget in context, it is important to realize that these projects are in addition to and supportive of services funded in the annual budget. It is also important to mention that future budgets will likely have pressure on them to include funding to continue some of the most successful ARPA initiatives.

Another significant source of new funding developed as a result of the National Opioid Settlement. Forsyth County will receive over \$20M over 18 years to combat the opioid crisis in our community. The statistics are stark – during the period May 1, 2022 – April 30, 2023, EMS responded to over 1,530 overdose calls and there were 149 deaths in 2021 (Source: NC Opioid and SU Action Plan Data Dashboard). In FY 2024, \$1,336,798 will support treatment and educational programs to respond to the addiction crisis.

Forsyth County has historically funded a portion of the local effort to combat drug use and addiction. This injection of new monies over an extended period will advance these efforts at a time when addiction is at epidemic levels. The chart below shows the most recent data demonstrating that substances are contributing to overdose deaths in Forsyth County at an historic high, despite the national lawsuit and increased awareness of the impact of addictive substances.

Substances* Contributing to Overdose Deaths

Forsyth County Residents, 2011-2020



*These counts are not mutually exclusive. If the death involved multiple substances, it can be counted on multiple lines.

Source: NC State Center for Health Statistics, Vital Statistics-Deaths.

All intent medication, drug, alcohol poisoning: X40-X45, Y10-Y15, X85, or X60-X64 with any mention of specific T-codes by drug type (Commonly Prescribed Opioids, Heroin, Other Synthetics, Benzodiazepines, Cocaine, Psychostimulants, Antiepileptics and Alcohol). Analysis by Injury Epidemiology and Surveillance Unit

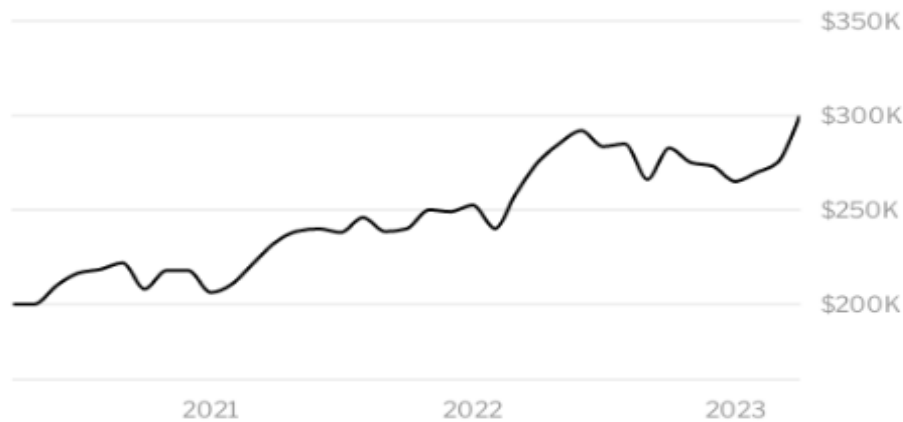


NCDHHS, Division of Public Health | County Overdose Slides | Data finalized through 2020

4

Rising Residential Property Values – The real estate market in Forsyth County has experienced rapid and unprecedented price escalation over the last few years. While this has benefitted sellers, it has exacerbated an affordability crisis and creates real challenges, particularly for low- and moderate-income families, many who work in the health, hospitality, and governmental sectors. The chart below shows the median home price acceleration over the last three years.

Forsyth County, NC Median Sale Price



Based on Redfin calculations of home data from MLS and/or public records.

● Forsyth County, NC

Tackling the housing crisis is complicated. Some analysts fear that the increase over the last few years reflects irrational exuberance by investors that may result in a sell off and lower prices, mirroring the housing bubble that burst in 2008. According to The County's Tax Administrator John Burgiss, there remains upward pressure on home prices, but the volume of sales (particularly those by hedge fund investors) appears to be slowing. The permitting activity in the City/County Inspections Department suggests that the local market is responding to the supply shortage with increases in permits for single and multi-family residential units. In my opinion this is an area of caution over the next few years as it impacts the local economy.

New "Things"

The Forsyth County Board of Commissioners has strategically invested and leveraged funds from a variety of sources for critical building and systems improvements. Financial impacts from these projects vary, but each of them has the potential to improve the quality of life and the experience that residents have as they interact with County government.

- **Courthouse** – A new approximately 240,000 sq. ft. courthouse will be completed and placed in service in the second quarter of FY 2024. Despite being over 40% larger than the current facility, the operational costs are expected to be similar to the current facility which will be declared surplus and eventually sold.
- **Belews Lake Park** – A new 215-acre passive park will operate for approximately half of fiscal year 2024. The operating costs are expected to be modest and will be modeled after other passive parks in the system, such as Horizons Park.
- **Two new hangers at Smith Reynolds** – These two new 20,000 sq. ft. aircraft hangar facilities replace outdated facilities and contribute to airport's operating revenue. The airport is expected to operate without any direct financial impact on the General Fund and is projected to add \$572,269 to reserves for matching of future infrastructure projects.
- **New Museum** – Construction is nearing completion of the new Kaleideum museum facility in the heart of downtown Winston-Salem. The new building is anticipated to be less expensive to operate than the two current buildings that comprise the museum's operation. While the operating savings will accrue to the non-profit, the current Kaleideum North facility will be available to be surplus and eventually sold.
- **New Radio System** – Forsyth County and the City of Winston-Salem jointly own and operate the 800 Mhz radio system that supports the public safety agencies. The new system will be operational for at least half of the upcoming fiscal year. Since it will be under warranty for three years from the date it goes live, both the County and the City significantly benefit from reduced maintenance costs. The annual impact to the recommended County budget is just over \$400,000.
- **New Enterprise Resource Planning System** – The County is in a multi-year effort to modernize the systems that are relied upon to account for and manage resources across the organization. This has been a costly and difficult transition, but it was necessary to replace the obsolete accounting, budgeting and human resource systems that are so important to conducting the daily business of the County. While the accounting and HR systems are functioning, other parts of the system will not go live until this fall. The

proposed budget has some efficiencies incorporated in it, but the full benefit of the new system from a cost perspective will not be realized until FY 2025. This is a function of having to keep both systems operating during the transition period.

State of North Carolina Policy Impacts to the Local Budget

Medicaid Expansion - After many years of debate at the state level, the North Carolina General Assembly is expanding the Medicaid program to provide health coverage for adults that make up to 138% of the federal poverty level. This will provide health coverage for more than 600,000 people Statewide. There are currently about 114,000 Medicaid cases in Forsyth County. Medicaid expansion is expected to add an estimated 45,000 beneficiaries. Additionally, as a health-care community with two of the largest hospital systems in the State, Forsyth County stands to benefit from this expansion with additional employment opportunities as the system of care expands to meet this demand.

While the final details are a part of the State budget that is currently being finalized, we are planning for the additional staffing that will be required in the Department of Social Services and have set aside additional contingency funds that will be matched with State funding for the startup costs.

One Time Direct Appropriations/Earmarks - Forsyth County has been the beneficiary of a strong State budget over the last few years, and I am hopeful that the final State budget will include funding for some new County projects. Two years ago, the State experienced a revenue windfall and Forsyth County benefited from direct appropriations. State Capital Infrastructure Funds (SCIF) provided capital dollars for Belews Lake Park, Smith Reynolds Airport projects, the Highway 65 water line project, Tanglewood Business Park, apparatus for the volunteer fire departments and many other community projects. The County also received \$12.5 million to enhance behavioral health crisis services, which includes development of an inpatient crisis facility. These projects are underway, and the impact of these investments will be felt over the next few years.

The State is experiencing a similar windfall this year, and we hope that additional funds are available for the Agricultural Park Complex in Tobaccoville, Tanglewood Clubhouse, and the Smith Reynolds Airport. If awarded, these funds will serve to accelerate the momentum for public facility improvements countywide.

Summary

Given the backdrop of these local factors that influence my proposal, I am pleased to present the proposed spending plan for FY 2023-24. The Financial Section of this document provides a detailed overview of changes in general fund revenues and expenditures and identifies the impact on net County dollars. The bullets below encompass a high-level overview of the major drivers and management considerations in the recommended budget:

- Again, the Budget is balanced as required by N.C.G.S. 159 and the Local Government Budget and Fiscal Control Act. Revenues and offsetting expenditures in the General Fund are \$569,204,417. This reflects an increase of \$36,329,633, or 6.8% over the current year.
- The recommended countywide ad-valorem tax rate for FY 2024 is 67.78 cents, which includes 11.5 cents dedicated to paying debt service.

- The primary revenue sources, property and sales taxes, comprise 73.9% of the total general fund revenue that supports County services. This is slightly lower from FY 2023 but still clearly demonstrates the importance and dependency on locally-generated sources of revenue.
- Budgeted revenue in the continuation budget exceeds expenditures, leaving \$3,164,052 for service level expansions across departments. The county management team recommends funding thirteen Alternate Service Level requests that total \$1,704,558, but are offset by additional revenue of \$316,814, leaving \$1,776,309 available to fund other initiatives without requiring a tax increase. A summary sheet detailing how these recommendations impact the FY 2024 Recommended Budget is attached to this message.
- The property tax penny equivalent is \$4,497,354, up from \$4,352,669 in the current year.
- Fund Balance Appropriated equals \$15,031,271, which is lower than the amount included in the FY 2023 Adopted Budget but is based on a formula that is a function of the overall budget, minus debt service and payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College. This will be the target for reversions from departments in FY 2024.

The proposed budget and work program for Fiscal Year 2023-2024 is presented for your consideration, discussion, modification, and eventual adoption. I look forward to the detailed review and examination that ensures that the budget, as a policy document, reflects your goals for this community.

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

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

I want to thank Kyle Wolf, Budget and Management Director, for an outstanding effort in leading the development of this year's budget. The budget staff of Christopher Ong, Kimberly Busse, Michala Westbrook, Casey Balsler, 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 and thank you for the teamwork and can-do attitude that makes the demands of public service manageable.

Respectfully submitted,

A handwritten signature in blue ink that reads "J. Dudley Watts, Jr." with a stylized flourish at the end.

J. Dudley Watts, Jr.
County Manager



POLICIES AND GOALS

Policies, Goals, and Basis for Future General Fund Budget Projections

The financial policies for Forsyth County include:

1. The total debt service for long-term obligations should not exceed 18% of the total annually adopted budgets as shown in the Budget Ordinance.
2. Fund Balance available for appropriation in the General Fund should be at least 14% of the subsequent year's budget. For FY 2023-2024, 14% equals \$79,737,736.
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

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

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.

<u>Integrity</u>	<u>Awareness</u>	<u>Accountability</u>	<u>Respect</u>	<u>Excellence</u>
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

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

- 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 FY24 Adopted Tax rate is 0.6778.
2. **Balanced Budget** – According to North Carolina General Statute, local governments are required to operate under an annual balanced budget ordinance. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations.
3. **Debt Policy** – Forsyth County recognizes that a formally adopted debt policy is fundamental to sound financial management. The total annual debt service shall not exceed 18% of the appropriations in the annually adopted budgets as shown in the Budget Ordinance. This policy of keeping debt service at less than a specified percentage of the budget greatly influences the timing and/or amount of funding for a project, as well as the method of financing. For FY24, Debt Service will be 15.4% of the General Fund budget based on expenditures of \$87,804,444.
4. **Bond Rating** – Maintain the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, and Fitch Investors Service).
5. **Fund Balance Policy** – Available fund balance in the General Fund should be at least 14% of the subsequent year's budget. Fund balance is defined as the cumulative difference of all revenues and expenditures from the government's creation. Fund balance is defined as the equity (excess) of assets over liabilities in a governmental fund. For Internal Service and Special Revenue funds, fund balance is uncommitted cash or other liquid/cash convertible assets in excess of fund liabilities.

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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

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

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

- 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

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, Fitch Ratings, and Moody's Investor Services.

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

The FY 2023-2024 budget focuses on Board of Commissioner policies which form the fiscal foundation of the County: 1) the cap of 18% annual debt service to annual appropriations policy, 2) the 14% fund balance policy, and 3) the Debt Leveling Plans for debt service payments for various bond referendums and debt issuances. Additionally, the capital maintenance plans for general County projects, schools and the community college utilizing two-thirds bonds every other year provide resources to keep facilities safe, sound, and usable. It allows for maintenance planning over the life of the facilities to be factored into the adopted budget.

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

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

Comparing the FY 2023-2024 budget document to prior budget documents, readers will notice differences due to the implementation of a new Enterprise Resource Planning system in FY 2022-2023 that altered the chart of accounts for the County. Additionally, the County is implementing a new Human Capital Management system and budget system which required the development of the FY 2023-2024 budget to use a slightly different process than prior years. The system changes as well as other factors have also led to other changes being made where functions have shifted from one department to another and these will be explained throughout the document.

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 2021 State demographer certified population estimate of 384,063 and a workforce of more than 175,000, Forsyth County plays a vital role in the Triad's economy. With a diversified core of manufacturing companies, health care, biotechnology, financial services, tourism, and educational sectors, the County serves as a major employment center for the counties, which comprise northwest North Carolina and portions of southwest Virginia. The County's unemployment rate as of March 2023 was 3.5% and the County's per capita income is \$32,867.

The financial condition of Forsyth County remains incredibly strong, evidenced by significant growth in the estimated assessed value of property. There are several factors affecting Forsyth County – and the rest of the State – for the upcoming fiscal year. From a revenue perspective, the County's tax base is demonstrating significant year over year growth. A revaluation of the County's property was completed in 2021, which saw the County's tax base grow, by \$4.9 billion, or 13.0% from 2020 to 2021. For Fiscal Year 2024, the tax base is growing by \$1.4 billion, or 3.3%. Sales tax revenue continues to be strong and current projections are the County will receive more sales tax revenue than budgeted once the fiscal year closes. These revenue sources are discussed in more detail below.

FY 2023-2024 Adopted Budget

The FY24 Adopted Budget is \$569,555,264, an increase of \$36,680,480, or 6.9% over the FY23 Adopted Budget. The drivers of the FY24 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 \$191,454,239, or 33.6% of the FY24 Adopted Budget. Payments to Winston-Salem/Forsyth County Schools and Forsyth Technical Community College are budgeted at \$180,908,995, or 31.8% of the FY24 Adopted Budget. Debt Service expenditures are projected to be \$87,804,443, or 15.4% of the FY24 Adopted Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

The FY24 Adopted Budget is funded largely by property taxes and sales taxes. The tax rate is adopted at 67.78¢, the same rate that was included in the FY23 Adopted Budget. 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.

Chart 1 – Budget to Budget Change

<i>FY 2023-2024 Adopted Budget</i>	<i>\$569,555,264</i>
<i>FY 2022-2023 Adopted Budget</i>	<i>\$532,874,784</i>
<i>Budget-to-Budget \$ Change</i>	<i><u>\$36,680,480</u></i>
<i>Budget-to-Budget % Change</i>	<i>6.9%</i>

Summary of FY 2023-2024 Budget Changes

A summary of changes in revenues and expenditures is provided in the following section to give meaning to the data and numbers found throughout the budget document. *Chart 2* provides a look at the overall County dollar changes from the FY23 Adopted Budget to the FY24 Adopted Budget.

As mentioned earlier, several changes have been made that impact departments. The change that has impacted every department is the shifting of Claims from departmental budgets to Non-Departmental. This change is more noticeable in larger departments. As an example, in reviewing *Chart 2*, the Sheriff’s Office expenditures are only increasing \$797,380 – but the increase would have been approximately \$680,000 larger if Claims had been left in the Sheriff’s Office budget.

Other changes that impacted several departments were the shifting of positions from one department to another. Specifically, Behavioral Health absorbed several positions from Public Health due to the Pharmacy shifting to Behavioral Health, as well as the FROST program. Risk Management has shifted from Finance to Human Resources. Interagency Communications has shifted from a separate department to a division of Emergency Services. Lastly, two new departments are reflected in *Chart 2* with the Animal Shelter shifting out of the Sheriff’s Office and Communications being established as a separate department. As a reminder, the FY23 Adopted Budget included funds in the Manager’s Office for a new communications/marketing/outreach effort.

There were also some shifts of costs from one department to another, most notably with the cost of the new finance/budget/human resources system that was in the Finance Department’s budget in FY23. This significant cost has been shifted to MIS. Another example of a cost shifting from one department to the other is related to ESRI license costs shifting from MIS to MapForsyth which increases MapForsyth’s cost while offsetting increases in MIS.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 2 – County Dollar Changes FY23-FY24

Department	Change in Expenditures	Change in Revenues	Change in Net County Dollars
Winston-Salem/Forsyth County Schools	8,239,704	-	8,239,704
Social Services	3,929,318	1,572,281	2,357,037
Debt	6,335,243	4,875,647	1,459,596
Management Information Services	1,322,862	-	1,322,862
Emergency Services	3,032,704	1,802,962	1,229,742
Animal Shelter	1,334,845	141,000	1,193,845
General Services	1,027,337	(126,701)	1,154,038
Library	833,273	101,532	731,741
Communications	615,810	-	615,810
Human Resources	592,142	-	592,142
Public Health	(4,393,162)	(4,964,486)	571,324
Parks	881,999	325,548	556,451
Community and Economic Development	1,851,523	1,319,498	532,025
Forsyth Technical Community College	317,422	-	317,422
Behavioral Health	9,067,863	8,833,845	234,018
MapForsyth	241,384	27,238	214,146
Tax Administration	341,028	165,395	175,633
Attorney	167,917	-	167,917
Inspections	11,100	(148,590)	159,690
Planning	156,070	-	156,070
Board of Elections	262,363	126,868	135,495
Youth Services	427,863	322,863	105,000
Environmental Assistance and Protection	112,356	50,305	62,051
NC Cooperative Extension Service	109,322	58,703	50,619
Family Justice Center	(18,575)	(50,000)	31,425
Emergency Management	20,550	-	20,550
Budget and Management	7,267	-	7,267
Airport	633,156	633,156	-
Purchasing	(1,060)	-	(1,060)
Aging Services	(5,000)	-	(5,000)
Health and Human Services	(6,127)	-	(6,127)
Sheriff	797,380	890,445	(93,065)
County Commissioners and Manager	(151,589)	-	(151,589)
Special Appropriations	(522,057)	-	(522,057)
Register of Deeds	(41,328)	482,107	(523,435)
Interagency Communications	(1,057,719)	(452,775)	(604,944)
Finance	(1,085,517)	(18,000)	(1,067,517)
Non-Departmental	1,292,813	20,711,639	(19,418,826)

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

In reviewing Chart 2, the largest increase in net County dollars is the Winston-Salem/Forsyth County School System. WSFCS originally requested \$177,210,922, an increase of \$16,352,641 over the FY23 Adopted Budget. This request is primarily related to Personal Services increases based on anticipated compensation and benefit increases in the State budget. The FY24 Adopted Budget reflects an increase of \$8,239,704 and is primarily based on the funding formula that had been used in prior years (without the Enrollment Factor). During budget workshops, the Board of Commissioners added \$1,000,000 held in a budget reserve for possible classified pay adjustments once the Winston-Salem/Forsyth County Board of Education develops and presents a plan back to the County.

The second largest increase in net County dollars is the Department of Social Services with an overall increase of \$1,901,923, due to an increase of \$3,313,758 in expenditures, offset by an increase of \$1,411,835 in revenue.

The third largest increase in net County dollars is Debt Service with an overall increase of \$1,459,596 driven by an increase in expenditures of \$6,335,243 and an increase in revenue of \$4,875,647. The final tranche of debt related to the 2016 bond referendum was sold in May 2023. In an effort to delay the next bond referendum for Winston-Salem Forsyth County Schools, the decision was made to issue additional 2/3rds General Obligation debt – on top of the programmed schedule of 2/3rds bonds issued for capital maintenance projects.

The fourth largest increase is Management Information Services. Net County dollars are increasing \$1,322,862, solely due to increased expenditures. A large part of this is the shift of the cost of the Enterprise Resource Planning system from Finance to MIS.

The fifth largest increase in net County dollars is Emergency Services based on an increase in expenditures of \$3,032,704 and an increase in revenue of \$1,802,962. During budget workshops, the Board of Commissioners approved three Alternate Service Level requests resulting in an additional twelve full-time positions and three new vehicles, including one new ambulance.

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 FY24. As shown in the chart below, Property Taxes account for the largest dollar increase from the FY23 Adopted Budget to the FY24 Adopted Budget and is the result of growth in the property tax base with the tax rate adopted to remain at 67.78¢.

Intergovernmental is the second largest change in terms of dollars with an increase of \$7,064,184. This is attributable mostly to Public Health and Social Services. The Sheriff's Office also receives Intergovernmental revenue.

Sales Taxes is the third largest change in terms of dollars with an increase of \$6,257,833, or 6.1%. As mentioned above, sales taxes have demonstrated significant growth and the County estimates it will receive an excess of \$5 million over the FY23 budgeted sales tax revenue. The FY24 Adopted Budget includes a 1.0% increase over the Current Year Estimate for sales taxes.

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 3- Summary of FY24 General Fund Revenue Sources

<u>Total By Revenue Source</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$ 297,073,935	\$ 306,880,680	\$ 9,806,745	3.3%
Intergovernmental	\$ 54,670,898	\$ 61,735,082	\$ 7,064,184	12.9%
Sales Taxes	\$ 102,081,551	\$ 108,339,384	\$ 6,257,833	6.1%
Fund Balance	\$ 20,450,467	\$ 25,852,663	\$ 5,402,196	26.4%
Earnings on Investments	\$ 1,001,500	\$ 5,251,500	\$ 4,250,000	424.4%
Charges for Services	\$ 29,739,646	\$ 32,596,047	\$ 2,856,401	9.6%
Other Revenues	\$ 12,145,947	\$ 12,803,114	\$ 657,167	5.4%
Other Financing Sources	\$ 13,539,490	\$ 13,884,344	\$ 344,854	2.5%
Licenses & Permits	\$ 751,350	\$ 792,450	\$ 41,100	5.5%
Other Taxes	\$ 1,420,000	\$ 1,420,000	\$ -	0.0%
Total Changes	\$ 532,874,784	\$ 569,555,264	\$ 36,680,480	6.9%

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

Chart 4 - Summary of FY24 General Fund Expenditure Changes

<u>Accounting Category</u>	<u>FY23 Adopted</u>	<u>FY24 Adopted</u>	<u>Budget to Budget</u>	
			<u>\$ Change</u>	<u>% Change</u>
Personal Services	181,550,394	191,454,239	\$ 9,903,845	5.5%
Payments to Other Agencies	180,983,592	190,289,873	\$ 9,306,281	5.1%
Contingency	6,234,246	12,964,295	\$ 6,730,049	108.0%
Existing/Committed Debt Service	81,646,826	87,804,443	\$ 6,157,617	7.5%
Other Financing Uses	3,665,109	4,716,589	\$ 1,051,480	28.7%
Purchased Services	31,952,989	32,943,498	\$ 990,509	3.1%
Professional & Technical Services	13,078,156	13,724,297	\$ 646,141	4.9%
Other Operating Costs	13,318,341	13,892,165	\$ 573,824	4.3%
Materials & Supplies	16,380,493	16,934,886	\$ 554,393	3.4%
Capital Outlay	1,355,263	1,903,041	\$ 547,778	40.4%
Training & Conference	909,375	1,127,938	\$ 218,563	24.0%
PY Encumbrances	1,800,000	1,800,000	\$ -	0.0%
Total Changes	\$ 532,874,784	\$ 569,555,264	\$ 36,680,480	6.9%

Personal Services is the largest expenditure increase for Fiscal Year 2024 based on an increase of \$9,903,845. This increase is based on annualized performance increases year over year, the implementation of the Lockton study in FY23, an increase in employer contributions to the Local Governmental Employees' Retirement System, and performance increases based on a range of 1-6%.

Payments to Other Agencies is the second largest expenditure increase and is mostly related to the increased expenditures for Winston-Salem/Forsyth County Schools - \$8,239,704 compared to the overall expenditure increase of \$9,306,281.

Contingency is the third largest increase in terms of expenditure categories, mostly in Budget Reserve, largely found in Behavioral Health Services, Debt, and Non-Departmental. In Behavioral Health Services, \$6,019,000 is budgeted in a Budget Reserve and is related to the \$12,500,000 allocated to the County from the State of North Carolina. As

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

these funds are not programmed yet, they are budgeted in a reserve. The amount of funds in Debt Service is related to debt leveling.

Debt Service is the fourth largest expenditure increase when it is compared to the FY23 Adopted Budget.

Other Financing Uses is the fifth largest expenditure increase, based on an increase of \$1,051,480, or 28.7%. This increase is related to an increase in the annual transfer to the Motor Vehicle and Motive Equipment Replacement Capital Projects Ordinance. There is \$2,750,000 in the FY24 Adopted Budget for vehicle replacement (as well as necessary equipment) compared to \$1,850,000 in the FY23 Adopted Budget.

REVENUE CHANGES

Sales Taxes

- Over the past several years, Forsyth County has received sales taxes from three (3) statutory Articles: 39, 40, and 42 under Chapter 105 of the North Carolina General Statutes. These Articles are levied by all 100 counties in North Carolina and the total local sales tax levied for these three Articles is 2%. In March 2020, Forsyth County voters approved a referendum authorizing the Board of Commissioners to levy an additional sales tax – Article 46 – which is a one-quarter cent sales tax, meaning the total local sales tax levied in Forsyth County is now 2.25%.
- The resolution directing the Board of Elections to place the Article 46 referendum on the March 2020 ballot indicated the desire of the Board of Commissioners that teacher supplements strive to be at the level of the top five school systems in North Carolina.
- For Fiscal Year 2023-2024, local option sales taxes are projected to generate \$108,339,384, an increase of \$6,257,833, or 6.1%. This is demonstrated in the table below:

Chart 5 – Sales Tax Projection by Article

SALES TAX REVENUE	FY23 Adopted	FY24 County Projection	\$ Δ from CY Adopted	% Δ from CY Adopted
Article 39	37,543,009	38,731,039	1,188,030	3.2%
Article 40	22,004,145	24,228,185	2,224,040	10.1%
Article 42	23,600,486	25,097,763	1,497,277	6.3%
Article 46	18,933,911	20,282,397	1,348,486	7.1%
TOTAL	102,081,551	108,339,385	6,257,834	6.1%
TOTAL (no Article 46)	83,147,640	88,056,988	4,909,348	5.9%

- For FY24, Sales Taxes account for 19.0% of total General Fund revenues – slightly lower than the percentage in FY23 (19.6%), but higher than the percentage in FY22 (18.6%) and FY21 (15.5%).
- An area of concern when forecasting Sales Tax revenue relates to sales tax refunds. As demonstrated in *Chart 6*, over the past ten years, refunds averaged 10.8% of gross collections for the County. For FY13-FY22, the percentage of refunds to gross sales tax collections in *Chart 6* are for the full fiscal year. For FY23, the percentage is through February 2023.
 - 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.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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

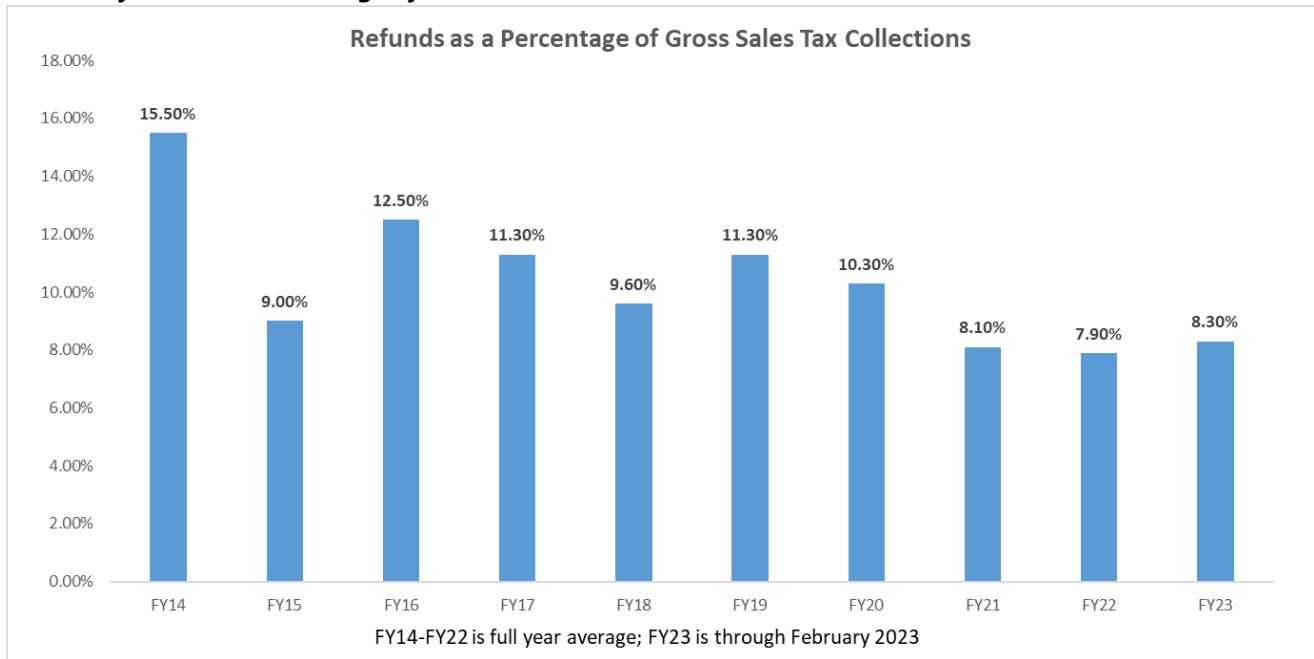
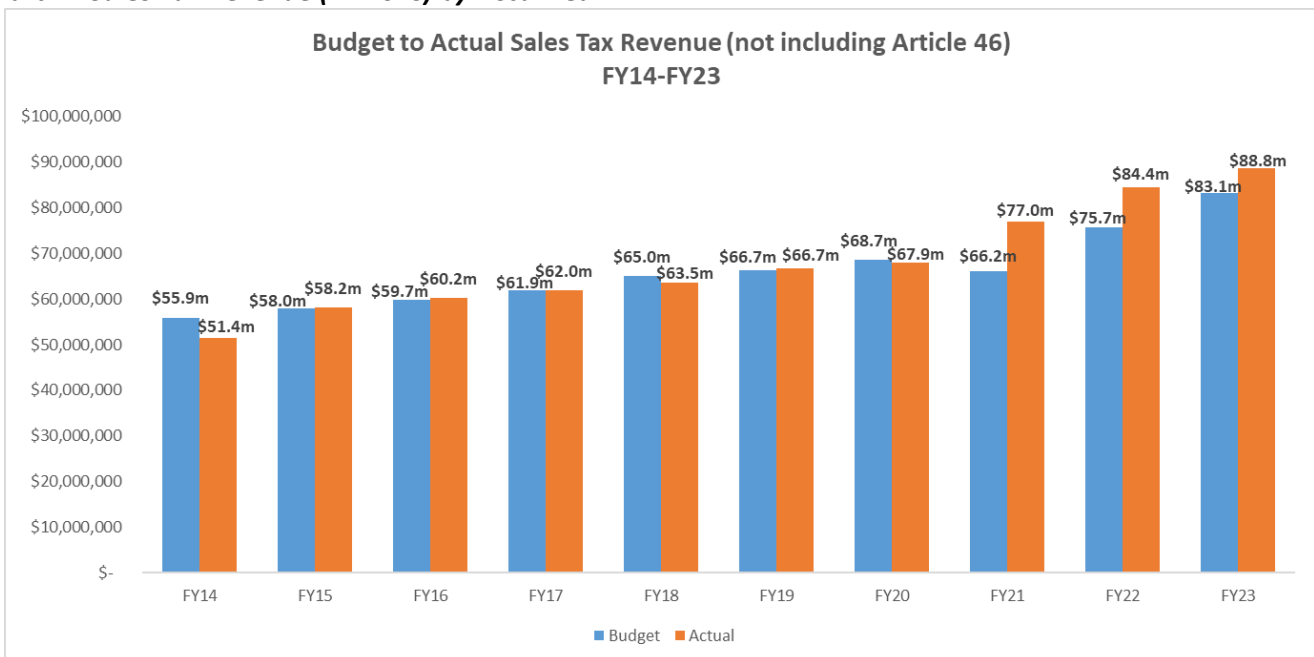


Chart 7 illustrates Budgeted to Actual Sales Tax revenue over the past ten years. The chart also illustrates how sales tax revenue can be impacted by the economy as evidenced by the lower sales tax numbers during the Great Recession years. The uptick in sales tax revenue in FY15 is attributed to not only an improving economy but also the expansion of the sales tax base by the General Assembly.

Chart 7 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. FY23 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



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Ad Valorem Taxes

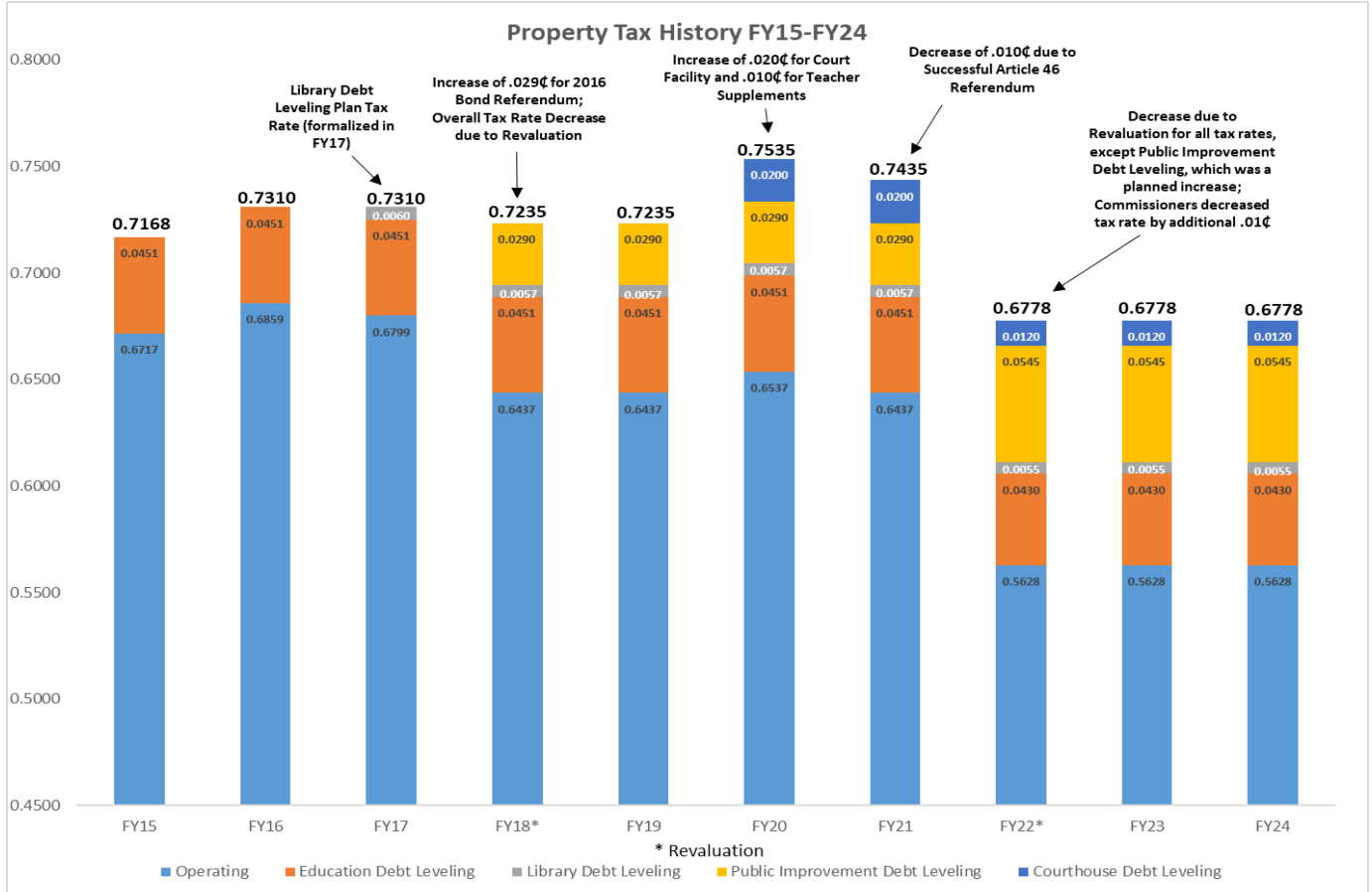
- Ad Valorem taxes account for 53.9% of the County's General Fund revenue, compared to 55.7% in the FY23 Adopted Budget, 57.7% in the FY22 Adopted Budget, and 61.2% in the FY21 Adopted Budget. For the FY24 Adopted Budget, the total taxable value used is \$45.268 billion compared to \$43.825 billion used in the FY23 Adopted Budget.
- The collection percentage used in the FY24 Adopted Budget is 99.35% compared to 99.32% used in the FY23 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 2022).
- The revenue generated by the Ad Valorem Property Tax is projected to be \$304,830,681 based on a tax rate of 67.78¢ and the collection rate of 99.35%. *Chart 8* provides the property tax revenue calculation for FY24.

Chart 8 - Property Tax Revenue Calculation

FY24 Values - 5/1/23	\$45,267,784,600
Total Property Tax Levy 2023-2024	\$306,825,044
Total Property Tax Levy @ 99.35%	\$304,830,681
1¢ Equivalent =	\$4,497,354

- The Fiscal Year 2023-2024 Adopted Budget includes an Ad Valorem Property Tax Rate of 67.78¢, the same tax rate included in the Fiscal Year 2022-2023 Adopted Budget.

Chart 9 – Property Tax History by Fiscal Year



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- As mentioned previously, the County's Ad Valorem Property Tax Rate is essentially comprised of five (5) different rates: 1) 56.28¢ - the rate to provide County services; 2) 4.30¢ - the rate for the 2006 and 2008 Education Debt Leveling Plans (EDLP) implemented to pay debt service on \$250 million of 2006 voter-approved Education bonds and \$62.5 million of 2008 voter-approved debt; 3) 0.55¢ - the rate for the Library Debt Leveling Plan (LDLP) established to pay debt service on the 2010 Library Bonds; 4) 5.45¢ - the rate for the November 2016 Bond Referenda for Public Improvement bonds for WSFCS, FTCC, and Parks; and 5) 1.20¢ - the rate for the new Court Facility that is being built to replace the current Hall of Justice. The chart below provides an overview of the history of the Ad Valorem Property Tax Rate in Forsyth County over the past ten years.

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 FY24 Adopted 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 FY24 Adopted Budget includes \$15,031,271 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 FY24 Adopted Budget totaling \$569,555,264, the County will require \$79,737,736 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 FY24 Adopted Budget includes significant increases in this area due to the implementation of the Lockton study in FY23, Performance Pay increases, increases in retirement, and potential comp and class adjustments.

Employee Compensation Adjustment

- *Employee Benefits*
 - Health Insurance is increasing 1.5% while Dental costs are not projected to increase in FY24. 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.

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- *Performance Adjustments*
 - The FY24 Adopted Budget assumes average performance adjustments of approximately 3.63%, with a range of 1% - 6%, which is an increase over the current year budget that has a range of 1% - 5%. 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 \$2,681,160.

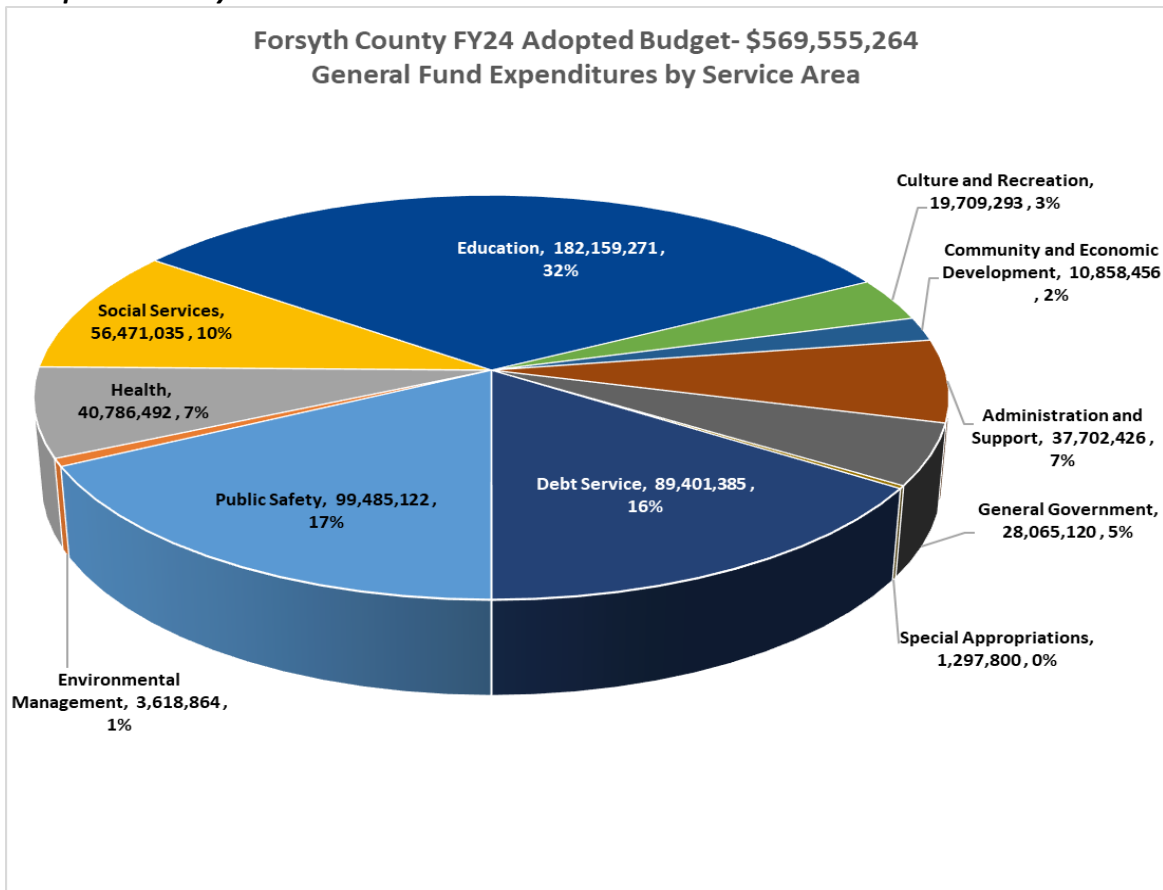
- *Compensation/Classification Adjustments*
 - The FY24 Adopted Budget also includes \$2,800,000 for compensation and classification adjustments for positions across all County departments.

- *401(k) for Non-Law Enforcement Employees*
 - The FY24 Adopted 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 FY24 Adopted 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



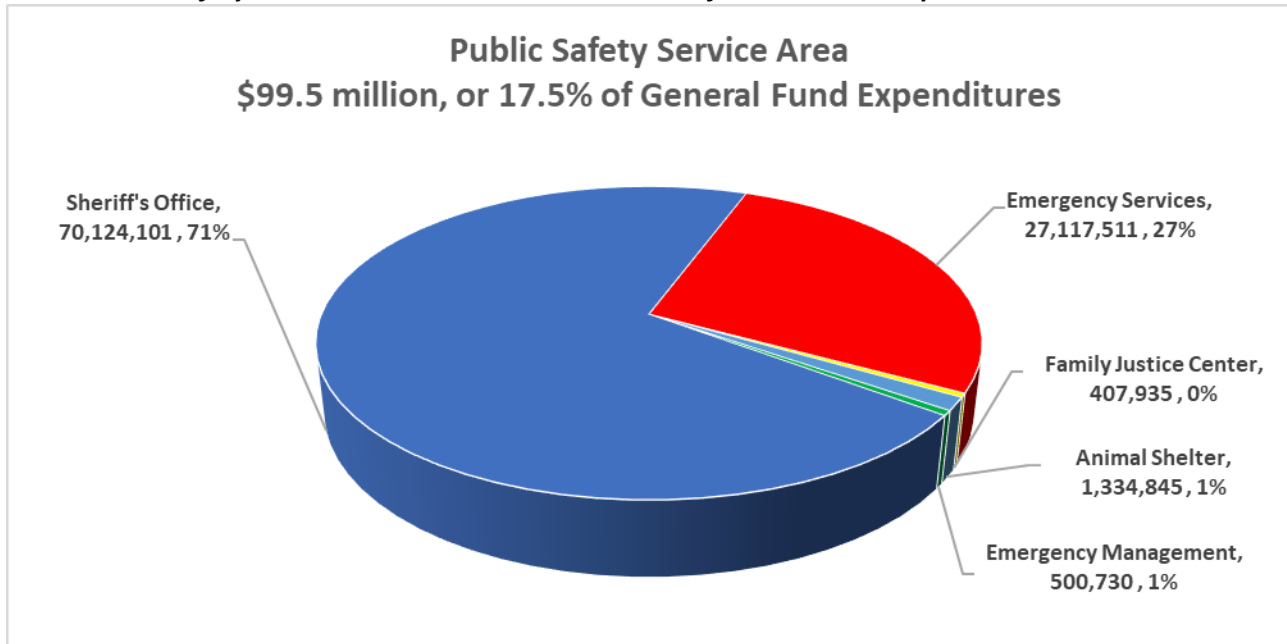
OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

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 Animal Shelter, Emergency Management, the Sheriff's Office, Emergency Services, and the Family Justice Center. The adopted budget for this service area is 17.5% of the General Fund budget or \$99,485,122. 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 - \$99.5 million – 17.5% of General Fund Expenditures



Sheriff's Office

- The Sheriff's Office makes up 70.5% of the Service Area. The FY24 Adopted Budget for the Sheriff's Office reflects a \$93,065 decrease in net County dollars compared to the FY23 Adopted Budget. This decrease is slightly misleading as Personal Services are increasing \$2,925,377.
- Significant factors affecting the Sheriff's Office FY24 Adopted Budget include the shift of Animal Shelter operations to a separate department. The County has contracted with the Forsyth Humane Society for the custody and care of dogs and cats – with this contract managed by the Sheriff's Office from January 1, 2018 to March 31, 2023. The Humane Society requested a 207% budget to budget increase to continue this service and the decision was made to terminate the agreement. The elimination of this cost from the Sheriff's Office amounted to an approximate \$800,000 in savings to the Sheriff's Office budget.
- Another significant factor impacting the reduction in Operating Costs is a contract with P&G Security for a staffing agreement to help with recruitment and retention issues in the Law Enforcement Detention Center. This contract has been funded for the past year using salary savings and is not included in Operating Costs but will be authorized for FY24 using salary savings as necessary. The last factor impacting the Sheriff's Office Operating Costs is the shift of Claims from the department's budget to Non-Departmental.
- The Sheriff's Office submitted several Alternate Service Level requests, which can be found in the appendices. During the budget workshops, the Board of Commissioners approved two new full-time

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Investigators, a new Deputy for Rural Hall, partial funding to expand its Drones as a First Responder program, a continuation of a temporary staffing contract for permits, and a reclass of an Animal Control Officer to a Corporal.

Animal Shelter

- As mentioned above, the Animal Shelter has shifted from the Sheriff's Office to a separate department due to the decision by the Humane Society to terminate their agreement with the County. As such, Animal Shelter operations account for 1.4% of this service area with \$1,334,845 in expenditures, offset by \$141,000 of revenue.
- The Animal Shelter includes 15 positions, four of which shifted from the Sheriff's Office.

Emergency Services

- The Emergency Services department consists of Fire, 911 Communications, Interagency Communications, and Emergency Medical Services and makes up 27.3% of the Service Area.
- The FY24 Adopted Budget for Emergency Services reflects a \$1,229,742, or 11.4% increase in net County dollars. Expenditures are increasing \$3,032,704 over the FY23 Adopted Budget, largely due to increases in Personal Services as well as the shift of Interagency Communications to the department. However, revenue is also increasing, based on increased Charges for Services, which reduces net County dollars.
- FY24 marks the second year of facilitating Winston-Salem Fire Department dispatch and call taking in 911 Communications. Eight Full-Time Telecommunicators were included in the FY23 Adopted Budget with the full cost funded by the City of Winston-Salem in FY23 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 80% of these positions in FY24.
- The Mobile Integrated Healthcare Program (MIHP) where Paramedics provide wellness checks, triage and management for high risk patients and frequent emergency service callers who make repeated emergency department visits is funded again through the use of Behavioral Health Services dollars. One goal of the program is to improve stability and recovery of high-risk patients, thus minimizing unnecessary use of emergency department and ambulance services. Many patients treated through this program are dealing with mental health issues, so the cost of this program is being absorbed in the County allocation for Behavioral Health Services. In the Behavioral Health Services description, a contra expense is included to account for the expenditures for this program in Emergency Services.
- The shift of Interagency Communications to Emergency Services increases expenditures by \$524,577 but also increases revenue by \$374,635. A cost that has been included in Interagency Communications for the past several years has been the maintenance agreement with Motorola Communications for the 800 MHz system. With the new system being under warranty, this cost is not needed in FY24.

Bridges to Hope Family Justice Center

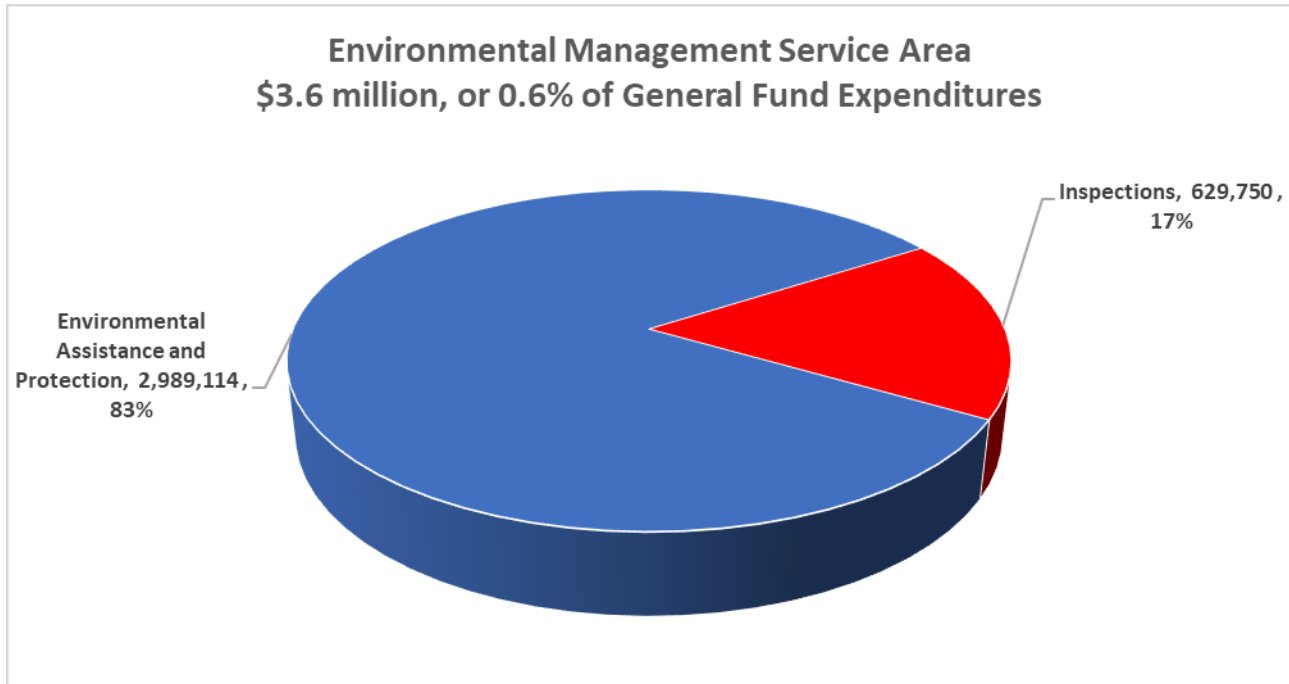
- The Bridges to Hope Family Justice Center FY24 Adopted net County dollars are increasing \$31,425. Expenditures are actually decreasing in FY24, but \$50,000 of revenue the County had received in revenue from the State of North Carolina is not anticipated for FY24. Expenditures tied to that revenue are not in the FY24 budget either.

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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 \$3,618,864, or 0.6% of the FY24 Adopted Budget.

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 82.6%. Net County dollars are increasing \$62,051, or 3.2%.
- The main cost drivers of the Budget are Personal Services due to annualized increases and increases in the Waste Management contract to manage the three recycling sites in the County.

Inspections

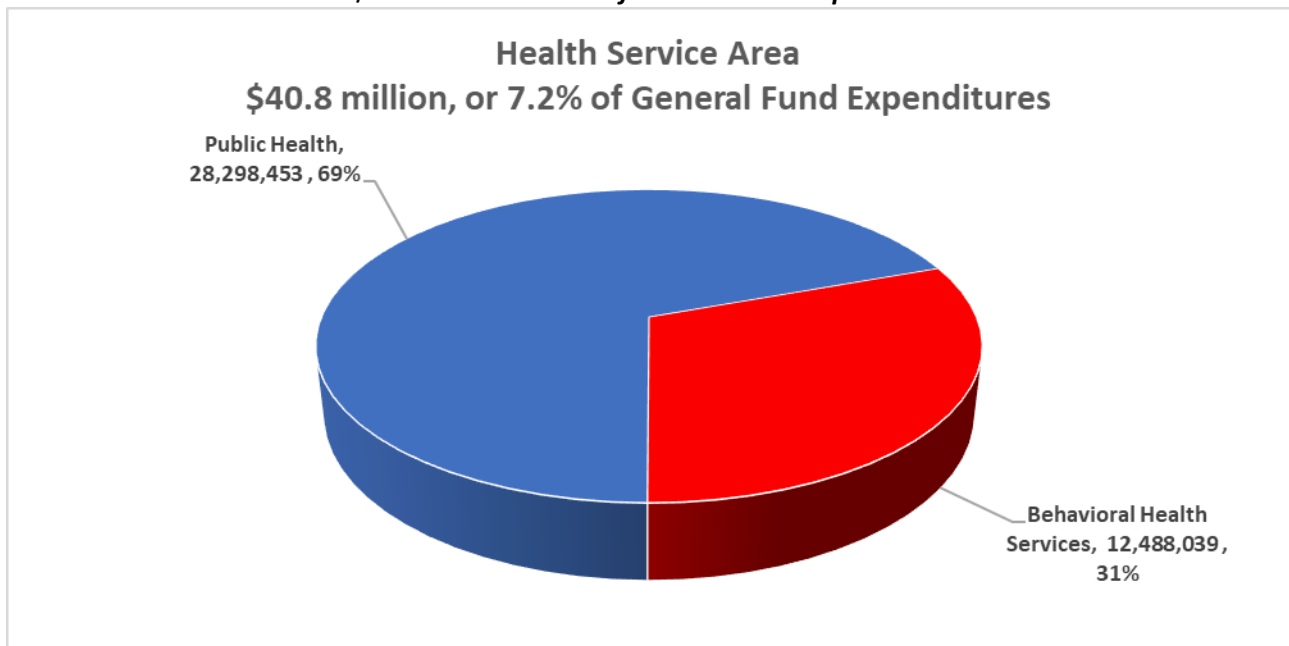
- Inspections is a joint City/County program administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement. This agreement outlines the formula or methodology by which the costs for the City and County are split. The methodology takes into account revenue received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

Health Service Area

The Health Service Area consists of Public Health and Behavioral Health Services. The service area makes up 7.2%, or \$40,786,492 of the FY24 Adopted Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 13 - Health Service Area - \$40.8 million – 7.2% of General Fund Expenditures



Behavioral Health Services

- The budget for Behavioral Health Services is drastically different from prior years due to the shift of Pharmacy costs and the FROST program from Public Health as well as expanded resources that have been made available to the County to address behavioral health.
- 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. These funds have 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.
- Effective November 1, 2021, Partners Health Management began managing intellectual/developmental disability, mental health and substance use care for residents who receive specialized Medicaid and State-funded services and moved from Cardinal Innovations. The Board of Commissioners made this decision after determining Cardinal provided inadequate levels of service to County residents.
- In April 2022, the Board of Commissioners approved the creation of a full-time position to better manage the allocation of County funding as well as the increased resources coming to the County from the State of North Carolina and from the Opioid settlement.
- For FY24, the cost of the Pharmacy has shifted from Public Health, along with revenues associated with the operation of the pharmacy. In addition to the Pharmacy, the FROST program has shifted to Behavioral Health.
- Additional resources that are available to the County to address behavioral health include \$12,500,000 allocated from the State of North Carolina as part of the 2022 state budget. The FY24 Adopted Budget includes \$6,019,000 in revenue from these funds in a budget reserve until a decision is made on how to allocate them.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- In addition to the funds from the State of North Carolina, the County anticipates receiving \$19.7 million from the Opioid Settlement 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.

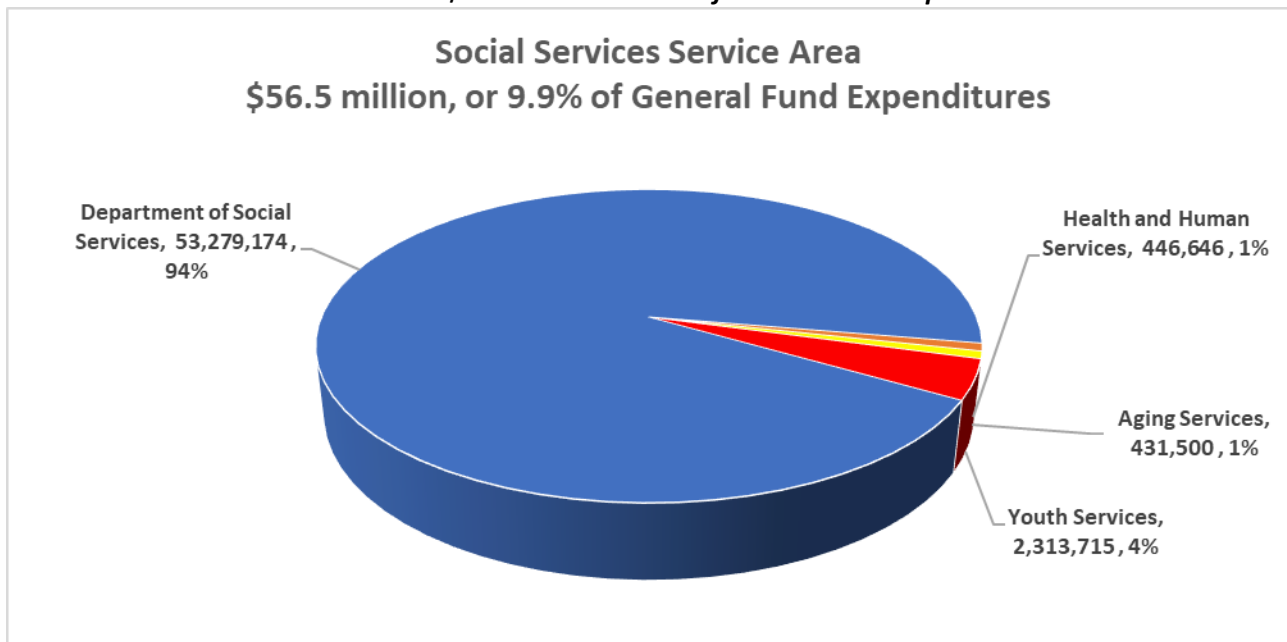
Public Health

- The FY24 Adopted Budget for Public Health makes up 69.4% of the Health Service Area. For FY24, net County dollars are increasing \$571,324, or 3.9% over the FY23 Adopted Budget. Expenditures are decreasing \$4,393,162 and revenue is decreasing by \$4,964,486.
- The shift of Pharmacy to Behavioral Health accounts for \$3,124,206 of the \$4,544,688 decrease in expenditures and \$2,764,000 of the \$4,964,486 decrease in revenue.
- During the budget workshops, the Board of Commissioners provided funding for two new full-time Environmental Health Specialists.

Social Services Service Area

The Social Services Service Area is comprised of Health and Human Services, Social Services, Aging Services, and Youth Services. This service area accounts for 9.9% of the FY24 Adopted Budget, or \$56,471,035. The Department of Social Services (DSS) makes up most (94.8%) of this area.

Chart 14 - Social Services Service Area - \$56.5 million – 9.9% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Social Services

- The Department of Social Services (DSS) FY24 Adopted Budget reflects a net County dollar increase of \$2,357,037 over the FY23 Adopted Budget. This year-over-year increase is based on expenditure increases of \$3,929,318 offset by increases in revenue of \$1,572,281.
- Personal Services is increasing \$2,057,928 or 5.9%. During the budget workshops, the Board of Commissioners approved three new full-time employees and set funds aside for Medicaid expansion depending on possible State funding of the expansion.
- Due to the number of children entering Foster Care, there is funding in Behavioral Health Services that may be transferred to the Department of Social Services if needed.

Aging Services

- Aging Services makes up 0.8% of the Social Services Service Area and consists of the County's appropriation for Senior Services' Meals-on-Wheels program, funding to the Shepherd's Center (Winston-Salem and Kernersville), and funding to reimburse the County's delegate to the Senior Tar Heel Legislature Conference.
- While not included in Aging Services, the commitment to the elderly on the Board of Commissioners can also be measured by support to the In-Home Aide program funded through the Department of Social Services.

Youth Services

- Youth Services makes up 4.1% of the Social Services Service Area. Expenditures reflected in Youth Services are for payments to youth detention facilities outside the County for housing Forsyth County juveniles and for pass-through funds for the Juvenile Crime Prevention Council (JCPC). Youth Services net County dollars are increasing \$105,000, or 11.1%. The cost to house a youth in a facility is increasing from \$135 per night to \$150 per night in FY24.

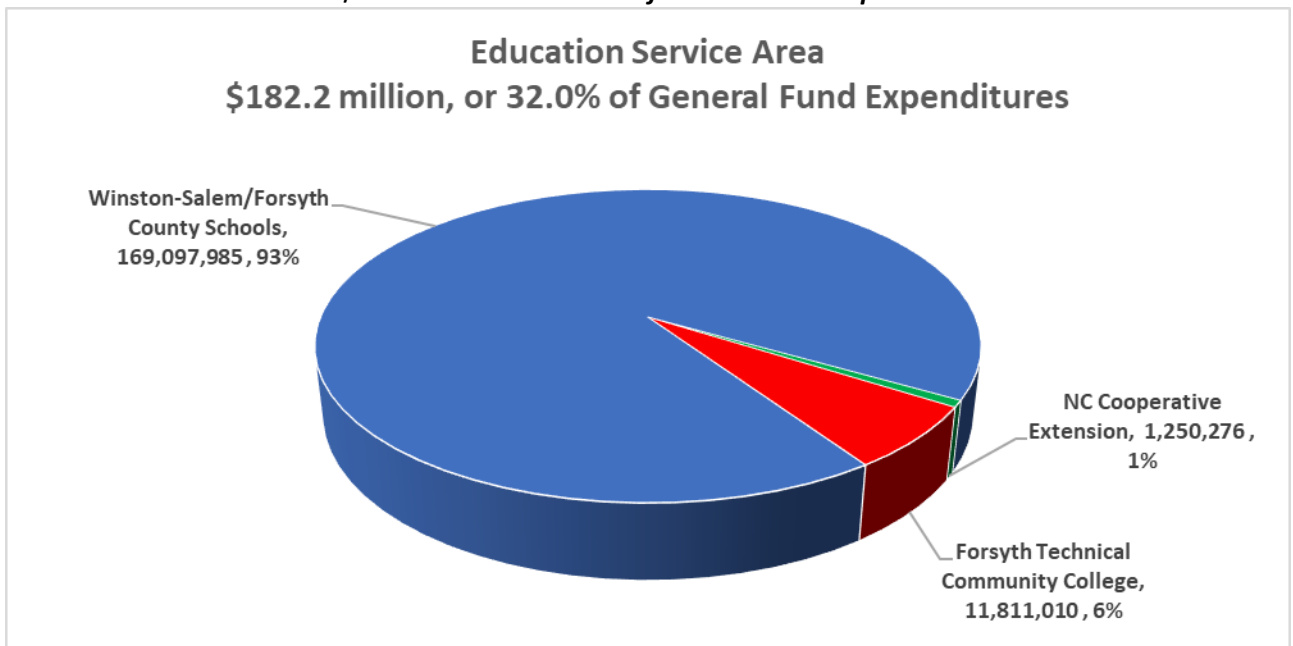
Education Service Area

The Education Service Area comprises 32.0% or \$182,159,271 of the FY24 Adopted Budget. The Winston-Salem/Forsyth County Schools (WSFCS), Forsyth Technical Community College (FTCC), and NC Cooperative Extension make up the service area but the most significant expenditure within this service area is the local appropriation to the Winston-Salem/Forsyth County Schools.

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

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 15 - Education Service Area = \$182.2 million or 32.0% of General Fund Expenditures



NC Cooperative Extension

- Chart 15 illustrates that North Carolina Cooperative Extension accounts for a very small portion (0.7%) of the total appropriation for the Education Service Area (\$181,159,271) for FY24.
- The FY24 Adopted Budget for NC Cooperative Extension reflects a net County dollar increase of 5.2% or \$50,619 over the FY23 Adopted Budget. This increase is based on increased expenditures of \$109,322 and increased revenues of \$58,703.

Forsyth Technical Community College

- Forsyth Technical Community College (FTCC) represents 6.5% of the Service Area. Net County dollars are increasing \$317,422, or 2.8% in the FY24 Adopted Budget when compared to the FY23 Adopted Budget.

Winston-Salem/Forsyth County Schools

- The Winston-Salem/Forsyth County School System makes up 92.8% of the Service Area. For Fiscal Year 2023-2024, Winston-Salem/Forsyth County Schools requested an increase of \$16,352,641 over the FY23 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 increases related to School Resource Officers. The FY24 Adopted Budget is \$169,097,985, an increase of \$8,239,704, or 5.1% over the FY23 Adopted Budget. This recommendation is based on the funding formula, without the Enrollment Factor which would have resulted in decreased funding. The formula is shown below.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

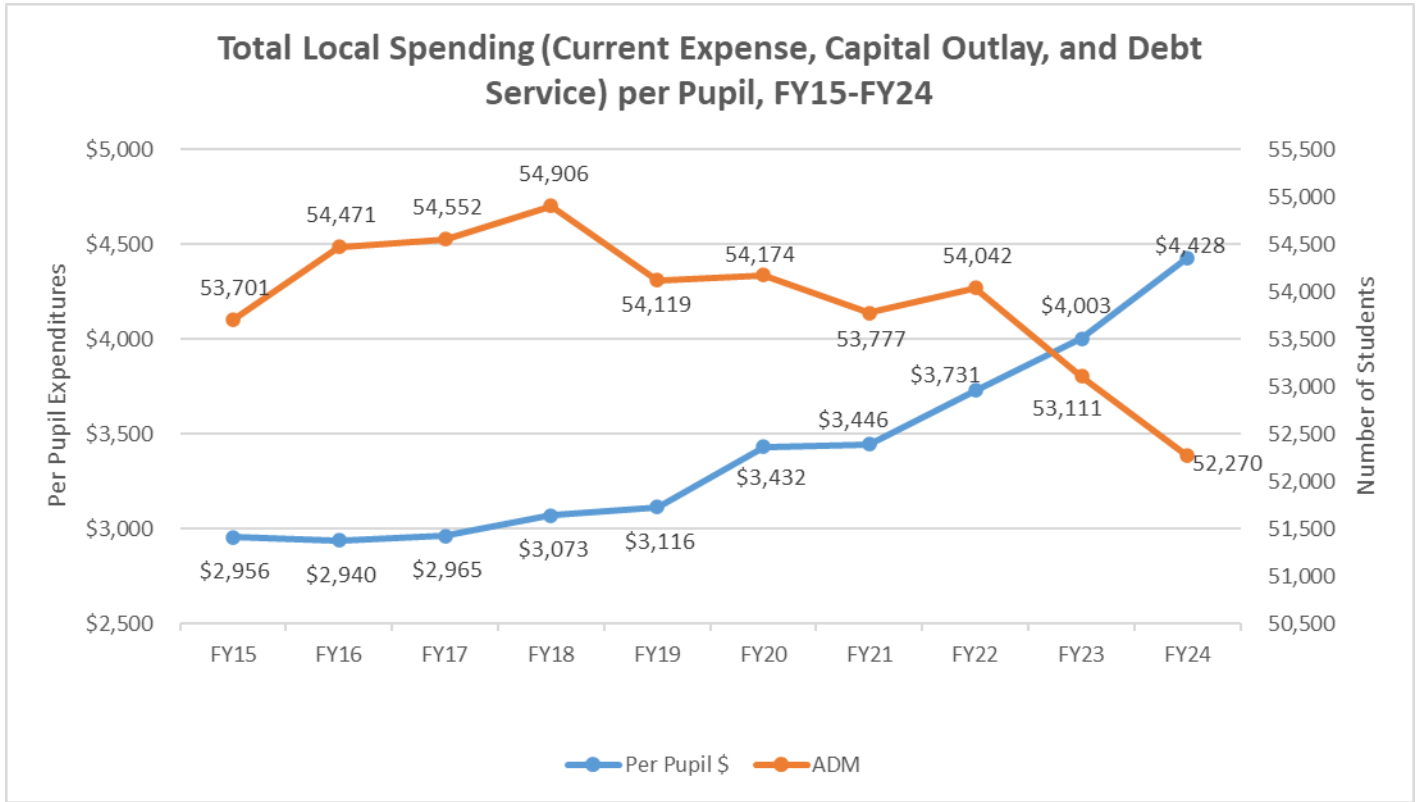
Chart 16 – Funding Formula for WSFCS

FY 2024 Formula	
Current Expense - FY23	\$ 155,156,825
Capital Outlay	\$ 5,701,456
Subtotal	\$ 160,858,281
Less Transfer to CM CPO	(\$1,735,000)
Less Article 46	(\$18,933,911)
Total - Base Starting Point for Schools	\$ 140,189,370
Factors	
<i>Resource Factor</i>	4.20%
Resource Factor \$ +/-	\$5,891,218
Transfer to Capital Maintenance CPO	\$1,735,000
Article 46 Projection	\$20,282,397
FY24 Budget = Starting Point + Resource Factor + Transfer to CM CPO + Article 46 Projection = \$168,097,985	
Current Expense - FY24	\$ 162,396,529
Capital Outlay - FY24	\$ 5,701,456
Budget Reserve for Possible Classified Pay Adjustments	\$ 1,000,000
Total Allocation for FY24	\$ 169,097,985

- The actual General Fund expenditures for WSFCS are greater than the \$169.1 million shown in *Chart 9*. In Debt Service, approximately \$61.96 million of the budget for Debt Service is directly related to debt associated with school construction bonds issued over the years. Showing debt service payments for school-related bonds on the same page as the current expense appropriation provides a more accurate picture of the level of support the County provides to the School System and this can be found in the Program Summary in the General Fund section of the budget document.
- Additionally, in FY11, Forsyth County Commissioners approved the creation of a Schools Capital Maintenance Capital Projects Ordinance to fund routine, lifecycle maintenance and repairs. The purpose of the capital projects ordinance is to ensure a consistent revenue stream to fund the County's statutory responsibility for school buildings. The sources of funding for the annual projects ordinance are 2/3rds bonds (issued every other year) and an annual appropriation from the General Fund. For FY24, \$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 FY24 Adopted Budget increases per pupil spending to \$4,48 per pupil (based on a projected average daily membership of 52,270 (non-Charter School) students per the North Carolina Department of Public Instruction (NCDPI) forecast compared to total spending including debt service. *Graph 1* provides a ten-year view of the local spending per pupil for the WSFCS System.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

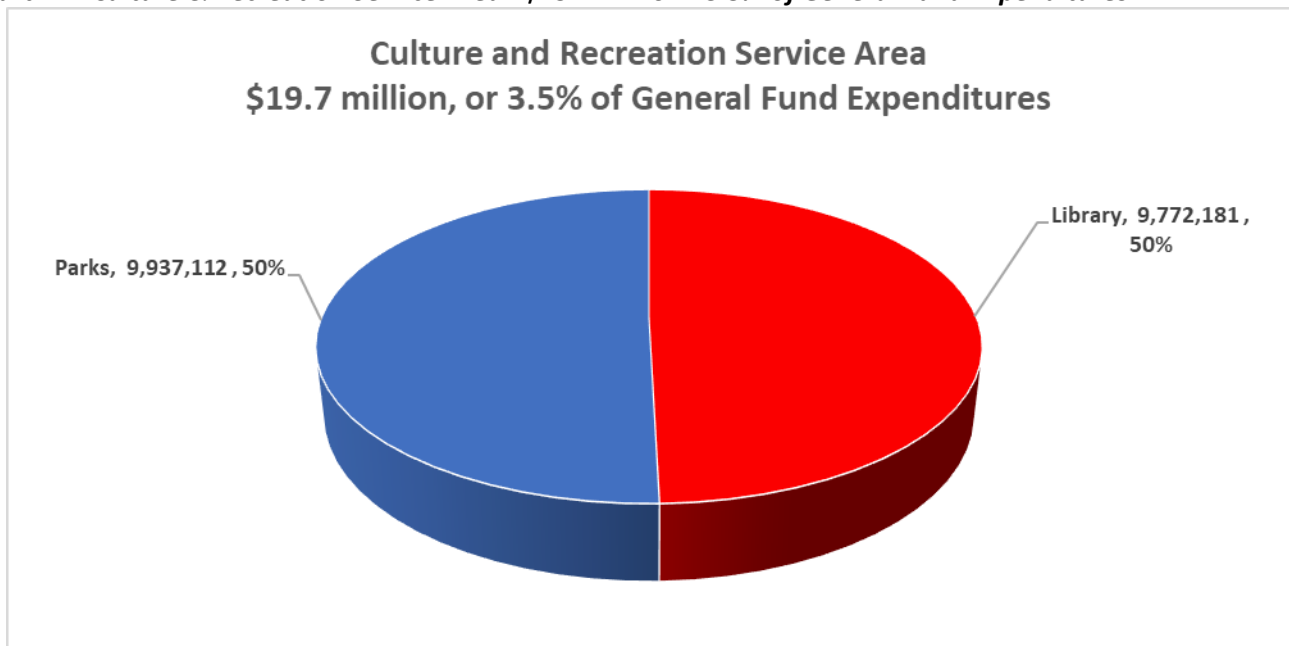
Graph 1- Ten-year History of Total Local per Pupil Spending



Culture & Recreation Service Area

The Culture and Recreation Service Area is comprised of two departments: Library and Parks. This service area makes up \$19,709,293, or 3.5% of the FY24 Adopted Budget.

Chart 17 - Culture & Recreation Service Area - \$19.7 million - 3.5% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Library

- The Library makes up 49.6% of the Culture and Recreation Service Area. The FY24 Adopted Budget for the Library System reflects a net County dollar increase of \$731,741 or 8.6% over the FY23 Adopted Budget. The increase is driven largely by increased expenditures of \$833,273, of which \$765,757 are related to Personal Services.

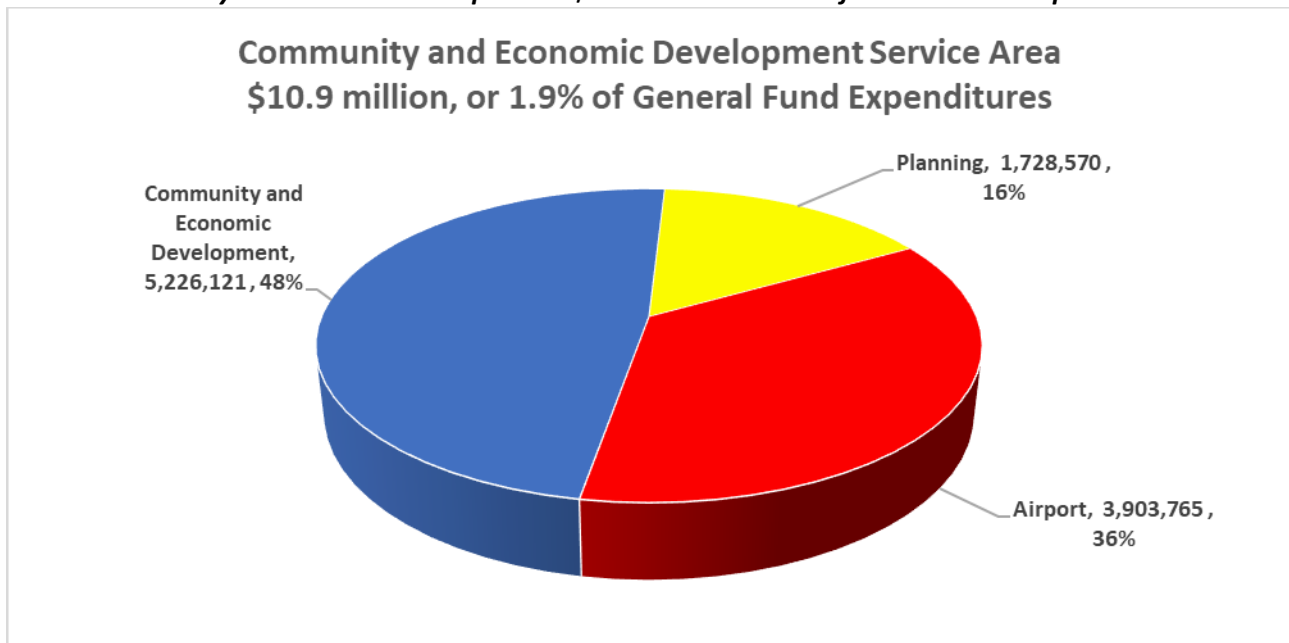
Parks

- The Parks Department makes up 50.4% of the Culture and Recreation Service Area in the FY24 Adopted Budget and reflects a \$556,455 net County dollar increase over the FY23 Adopted Budget.
- The driver of the net County dollar increase is Personal Services increases of \$797,447. With the expected opening of the first phase of the new park in Belews Lake this fiscal year, two new part-time positions were added in this budget.

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 \$10,858,456 or 1.9% of General Fund expenditures in the FY24 Adopted Budget.

Chart 18 - Community & Economic Development - \$10.9 million – 1.9% of General Fund Expenditures



Community and Economic Development

- Community and Economic Development makes up 48.2% of this Service Area. The FY24 Adopted Budget for Community and Economic Development reflects a net County dollar increase of \$552,025, driven largely by increased Payments to Other Agencies related to economic development incentive payments.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Planning & Community Development

- There is an increase of \$156,070 or 9.9% in expenditures for Planning in the FY24 Adopted Budget. This is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement.

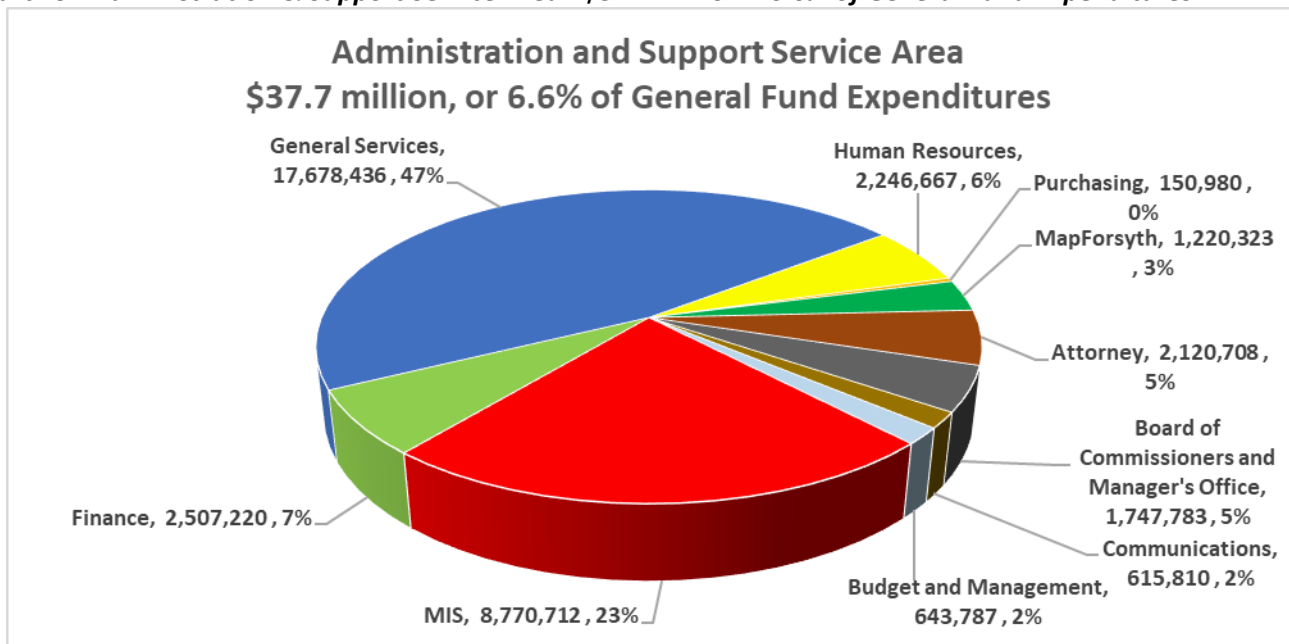
Airport

- In Fiscal Year 2019, the Board of Commissioners voted to transition the Smith Reynolds Airport to a County department in an effort to provide assistance in realizing better efficiencies of operations and make it more of an economic development driver for the area.
- Revenue for Smith Reynolds Airport includes lease income, space rental, reimbursements for utilities, and commissions and is projected to be \$3,903,765 for FY24.
- 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 \$3,903,765 as well, although this includes a Budget Reserve of \$572,269 to account for expenditures budgeted lower than projected revenue.
- Debt Service for the Airport totals \$1,221,412 in Fiscal Year 2023-2024.

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 \$37,702,426 or 6.6% of the FY24 Adopted Budget.

Chart 19 - Administration & Support Service Area - \$37.7 million – 6.6% of General Fund Expenditures



OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Budget and Management

- Budget and Management makes up 1.7% of the Administration and Support Service Area. The FY24 Adopted Budget for the Budget and Management Office reflects a net County dollar increase of \$7,267 or 1.1% over the FY23 Adopted Budget.

Management Information Systems (MIS)

- The MIS FY24 Adopted Budget reflects a net County dollar increase of \$1,322,862 or 17.8% over the FY23 Adopted Budget.
- The increase in net County dollars is driven by the shift of the cost of the new Enterprise Resource Planning system from Finance. In addition to this shift, the cost of multi-factor authorization is increasing significantly in this budget as every County employee will need access to the new ERP/HCM system for payroll purposes.

Finance

- Finance makes up 6.7% of the Administration and Support Service Area. The FY24 Adopted Budget for the Finance department reflects a net County dollar decrease of \$1,067,517 or 32.2% from the FY23 Adopted Budget.
- As mentioned earlier, the cost of the new Enterprise Resource Planning system has been shifted to MIS resulting in a reduction of \$650,000.
- Another significant driver of the decrease is the shift of Risk Management to Human Resources. This shift moved three positions to Human Resources as well as four contracts.

General Services

- The FY24 Adopted Budget for General Services reflects a net County dollar increase of \$1,154,038 or 7.5% over the FY23 Adopted Budget.
- Significant drivers of this increase are related to increases in Personal Services of \$604,752, or 8.3%, along with an increase of \$213,000 for Gasoline due to high fuel prices.

Human Resources

- Human Resources makes up 6.0% of the Administration and Support Service Area and reflects a \$587,142, or 35.6% increase over the FY23 Adopted Budget. This increase is driven by the shift of Risk Management from Finance.
- The Board of Commissioners approved an increase in funding for the Tuition Reimbursement program during the budget workshops.

Purchasing

- Purchasing is a joint City/County department administered by the City of Winston-Salem through the City/County Cooperative Financing Agreement where the County pays a portion of this department's costs based on a percentage of work completed by the Purchasing Department compared to the amount of work performed for the City of Winston-Salem.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Expenditures for Purchasing are decreasing by \$1,060 in FY24.

MapForsyth

- MapForsyth is a joint City/County department administered by the County through the City/County Cooperative Financing Agreement.
- The net County dollar change in the FY24 Adopted Budget is an increase of \$214,146 or 8.8%. The increase is largely due to increases in Personal Services in addition to the shift of ESRI license costs from MIS and the inclusion of an oblique imagery project.

Attorney

- The net County dollar impact for FY24 for the Attorney's Office is an increase of \$167,917, or 8.6%. This increase is driven by Personal Services.

County Commissioners/Manager

- The FY24 Adopted Budget reflects a net County dollar decrease of \$151,589 or -8.0% from the FY23 Adopted Budget. This decrease is driven by the establishment of a new Communications department that was funded in the County Commissioners and Manager's Office in the FY23 Adopted Budget. Additionally, Internal Audit will not fill a vacant position until January 2024.

Communications

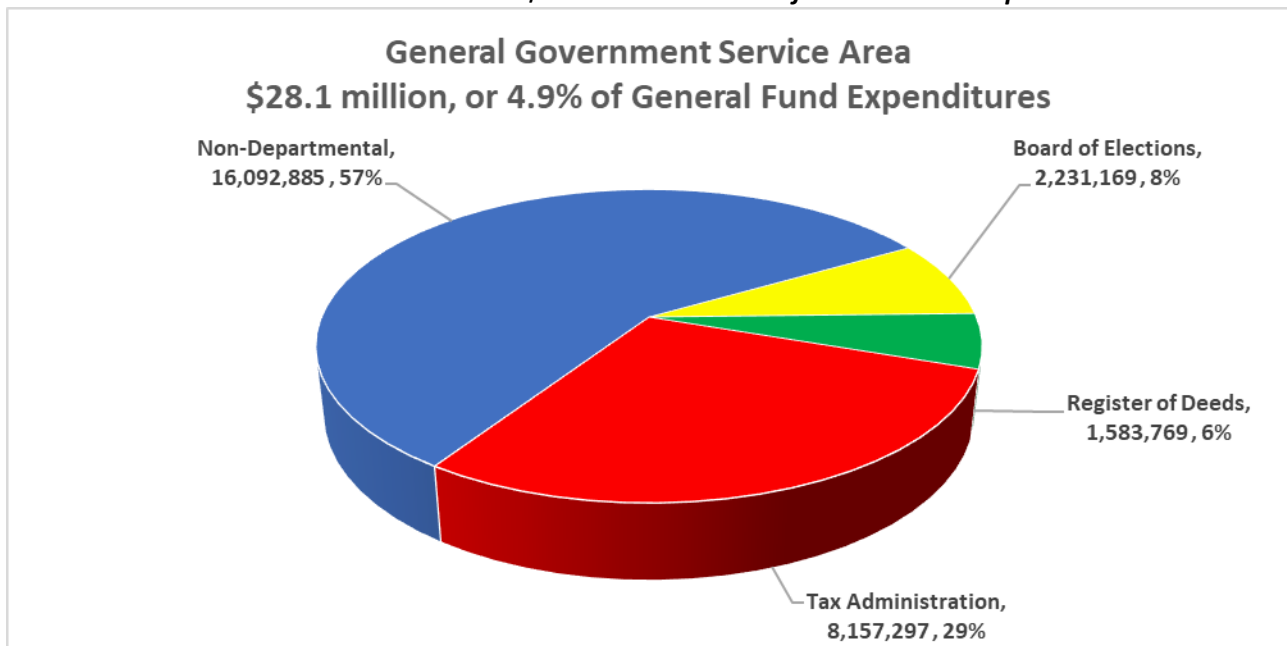
- As mentioned above, the FY23 Adopted Budget included \$226,272 in the County Commissioners and Manager's Office for a Communications/Marketing office.
- These funds were shifted out of the County Commissioners and Manager's Office during FY23 and four positions from MIS were transferred to this office as well.

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 \$28,065,120, or 4.9% of the FY24 Adopted Budget.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

Chart 20 - General Government Service Area - \$28.1 million – 4.9% of General Fund Expenditures



Board of Elections

- The Board of Elections makes up 7.9% of the General Government Service Area. Net County dollars are increasing \$135,495, or 6.9% over the FY23 Adopted Budget.

Register of Deeds

- The FY24 Adopted Budget for the Register of Deeds office is a net County dollar decrease of \$523,432 or 13.7% from the FY23 Adopted Budget, driven by increased revenue related to Excise Stamps and Recording Fees as well as additional Automation Fund Balance being appropriated.

Tax Administration

- For the FY24 Adopted Budget, net County dollars are increasing \$175,633, or 2.8%, driven by increases in Personal Services, Legal Fees, and Online Services, offset by an increase in Property Tax Collection revenue.

Non-Departmental

- This is an organizational unit set up to account for county-wide expenses and revenue not related to any particular department. In addition, most transfers out of the General Fund are captured in Non-Departmental as well.
- An offset for Salary Savings or salary slippage is included here. Salaries are budgeted at 100% even though there will be vacancies during the year. To account for vacancies, Salary Savings are budgeted at negative \$4,000,000.
- 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.

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

- Another significant change for FY24 is the shift of Claims costs from every department into Non-Departmental.

Special Appropriations

Special Appropriations consists of funding to various community agencies by the County and represents 0.2% of the FY24 Adopted Budget.

Aside from the allocation to Winston-Salem Transit Authority for Trans-Aid, the Board of Commissioners allocated the full amount of funding in Special Appropriations. A full list can be found in the Adopted Manager’s Message as well as in the General Fund section discussion of Special Appropriations.

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 21 - Top Ten Net County Dollar Increases

Top Ten County Dollar Increases		
Department	FY23 to FY24	
	\$ Change	% Change
Winston-Salem/Forsyth County Schools	8,239,704	5.1%
Social Services	2,357,037	10.9%
Debt	1,459,596	1.9%
Management Information Services	1,322,862	17.8%
Emergency Services	1,229,742	11.4%
Animal Control	1,193,845	<i>New Dept.</i>
General Services	1,154,038	7.5%
Library	731,741	8.6%
Communications	615,810	<i>New Dept.</i>
Human Resources	592,142	3.9%

- 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.

Chart 22 –Net County Dollar Decreases

County Dollar Decreases		
Department	FY23 to FY24	
	\$ Change	% Change
Purchasing	(1,060)	-0.7%
Aging Services	(5,000)	-1.1%
Health and Human Services	(6,127)	-1.4%
Sheriff	(93,065)	-0.2%
County Commissioners and Manager	(151,589)	-8.0%
Special Appropriations	(522,057)	-28.7%
Register of Deeds	(523,435)	13.7%
Interagency Communications	(604,944)	-100.0%
Finance	(1,067,517)	-32.2%
Non-Departmental	(19,418,826)	4.6%

OVERVIEW OF CHANGES IN REVENUES, EXPENDITURES, AND COUNTY DOLLARS

As reflected in many of the charts and throughout this overview, the FY24 Adopted 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 FY24 Adopted 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 2024 <u>Adopted</u>	FY 2025 <u>Projection</u>	FY 2026 <u>Projection</u> (revaluation)
Expenditures			
Public Safety	99,485,122	101,977,399	104,016,947
Environmental Management	3,618,864	3,995,524	4,135,368
Health	40,786,492	42,685,323	43,626,000
Social Services	56,471,035	57,753,390	58,042,157
Education	182,159,271	188,798,811	195,406,770
Culture and Recreation	19,709,293	20,354,206	20,710,404
Community & Economic Development	10,878,456	11,704,810	12,055,954
Administration and Support	37,702,426	38,644,987	39,611,111
General Government	27,760,120	27,898,921	28,038,415
Debt Service	89,401,385	84,556,138	83,941,471
Special Appropriations	1,582,800	1,606,542	1,630,640
Total Expenditures	569,555,264	579,976,051	591,215,237
Revenues			
Public Safety	26,432,192	26,592,997	27,257,822
Environmental Management	1,355,035	1,382,136	1,409,778
Health	22,736,557	23,169,317	23,865,072
Social Services	30,521,279	30,881,705	31,499,339
Education	218,323	226,508	235,000
Culture and Recreation	6,306,055	6,432,176	6,560,820
Community & Economic Development	6,040,765	6,070,969	6,101,324
Administration and Support	1,690,669	1,699,122	1,707,618
General Government	461,169,324	459,437,519	468,173,564
Debt Service	13,085,065	13,779,440	16,616,795
Total Revenues	569,555,264	569,671,888	583,427,132
Primary County Dollars			
Current Year Property Taxes	304,830,681	311,359,834	325,241,449
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,385,000	1,400,000	1,425,000
Sales Taxes	108,339,384	109,964,475	111,613,942
Earnings on Investments	5,250,000	5,000,000	4,000,000
Fund Balance Appropriated	15,031,271	16,864,161	17,152,685
Total Primary County Dollars	436,886,336	446,638,469	461,483,076
Debt Information			
Debt Service Payments	87,804,444	84,556,138	83,941,471
Debt Service % of Budget	15.4%	14.8%	14.4%

FUTURE BUDGET PROJECTIONS**GENERAL FUND**

	FY 2027	FY 2028	FY 2029
	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Expenditures			
Public Safety	107,137,455	110,351,579	113,662,126
Environmental Management	4,280,105	4,429,909	4,584,956
Health	44,587,407	45,570,001	46,574,248
Social Services	58,332,368	58,624,030	58,917,150
Education	202,246,007	209,324,617	216,650,979
Culture and Recreation	21,072,836	21,441,611	21,816,839
Community & Economic Development	12,417,633	12,790,162	13,173,866
Administration and Support	40,601,389	41,616,424	42,656,834
General Government	28,178,607	28,319,500	28,461,098
Debt Service	72,995,670	68,377,598	68,323,523
Special Appropriations	1,655,100	1,679,926	1,705,125
Total Expenditures	593,504,577	602,525,356	616,526,745
Revenues			
Public Safety	27,939,267	28,637,749	29,353,693
Environmental Management	1,437,974	1,466,733	1,496,068
Health	24,581,720	25,319,889	26,080,224
Social Services	32,129,325	32,771,912	33,427,350
Education	243,810	252,951	262,434
Culture and Recreation	6,692,036	6,825,877	6,962,394
Community & Economic Development	6,131,830	6,162,489	6,193,302
Administration and Support	1,716,156	1,724,737	1,733,361
General Government	468,399,633	473,785,805	481,190,790
Debt Service	16,699,879	16,783,379	18,604,076
Total Revenues	585,971,632	593,731,521	605,303,692
Primary County Dollars			
Current Year Property Taxes	329,250,568	338,855,197	347,597,662
Other Ad Valorem Taxes	2,050,000	2,050,000	2,050,000
Other Taxes	1,450,000	1,475,000	1,475,000
Sales Taxes	113,288,151	114,987,473	116,712,285
Earnings on Investments	3,000,000	2,500,000	2,500,000
Fund Balance Appropriated	17,504,460	17,865,273	18,235,373
Total Primary County Dollars	466,543,179	477,732,943	488,570,320
Debt Information			
Debt Service Payments	72,995,670	68,377,598	68,323,523
Debt Service % of Budget	12.5%	11.5%	11.3%

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY24 & 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 FY24 is adopted at 67.78 cents per \$100 valuation, the same rate as the FY23 Adopted Budget. One penny equivalent for FY24 is \$4,497,354.

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

Sales Taxes – 1.5% growth over FY23 Estimate included in FY24 Adopted Budget. Assumes 2.5% growth due to overall economic activity for FY23 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

Assumptions for General Government Service Area continued

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

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 a new courthouse facility.

EXPENDITURES

General Assumptions

For FY24 and beyond, compensation increases, as well as health and other benefit increases, are included for all service areas.

Personnel Related: For FY24, 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 12.85% while the retirement contribution rate for Law Enforcement employees increases to 14.1%. For FY23 and beyond, except as noted below, 3% per year is assumed for salaries and wages increases and 3% increase in benefit related costs (health, dental, retirement).

Non-Personnel Related for County Departments: Except as noted below, 2.5% per year are assumed for all years after FY24.

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

Assumptions which differ from the above are as follows:

Assumptions for Public Safety Service Area

Sheriff

Based on General Assumptions at the beginning of this section.

FY24 & Beyond The Sheriff's Office continues to struggle with recruitment and retention in the Law Enforcement Detention Center. Efforts have been made to address compensation issues and 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. Several requests were approved by the Board of Commissioners.

Emergency Services

FY24 & 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.

Assumptions for Health Service Area

Behavioral Health

FY24 & Beyond The County shifted from Cardinal Innovations Healthcare to Partners during Fiscal Year 2022. The FY24 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 the State and the Opioid Settlement Fund.

Assumptions for Health Service Area continued

Public Health

FY24 & Beyond The Department of Public Health has been awarded several million dollars since the onset of the COVID-19 pandemic but revenues are decreasing. Corresponding reductions in expenditures have been made to ensure that these costs are not automatically picked up by the County.

Assumptions for Social Service Area

Department of Social Services

FY24 & 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 impact the FY24 budget.

Assumptions for Education Service Area

Winston-Salem/Forsyth County School System

FY24 The FY24 Adopted Budget for the Winston-Salem/Forsyth County School System includes increased funding primarily due to the successful Article 46 Sales Tax Referendum. The funding formula that has been used in the past to determine the County funding level based on a combination of Resource and Enrollment factors is the basis for the FY24 Adopted Budget, although the Enrollment Factor has been removed as this would have resulted in lower funding for WSFCS.

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

Forsyth Technical Community College

FY24 & Beyond Assumes normal growth in students and operating costs. As new facilities open as a result of the November 2016 bond referendum, County costs will increase as the County must pay for maintenance and repairs to buildings and equipment, rent, utilities, costs of custodians, insurance, and legal fees.

Assumptions for Culture & Recreation Service Area

Parks & Recreation

FY24 & Beyond A new park is being developed in the Belews Lake area, funded through a combination of an allocation from the State of North Carolina, funding from Pay-Go, and grants. Once this park is open, additional costs will occur.

REVENUES

Assumptions for Public Safety Service Area

Emergency Medical Services

All Years EMS fees are adjusted regularly to reflect costs.

Assumptions for Health Service Area

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

Assumptions for Social Services Service Area

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

Assumptions for General Government Service Area

Non-Departmental

FY24 & 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 FY24 is adopted at 67.78 cents per \$100 valuation, the same rate as the FY23 Adopted Budget. One penny equivalent for FY24 is \$4,497,354.

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

Sales Taxes – 1.5% growth over FY23 Estimate included in FY24 Adopted Budget. Assumes 2.5% growth due to overall economic activity for FY23 and beyond. Modifications to Local Option Sales Taxes proposed by the State will need to be monitored closely.

Assumptions for General Government Service Area continued

Non-Departmental continued

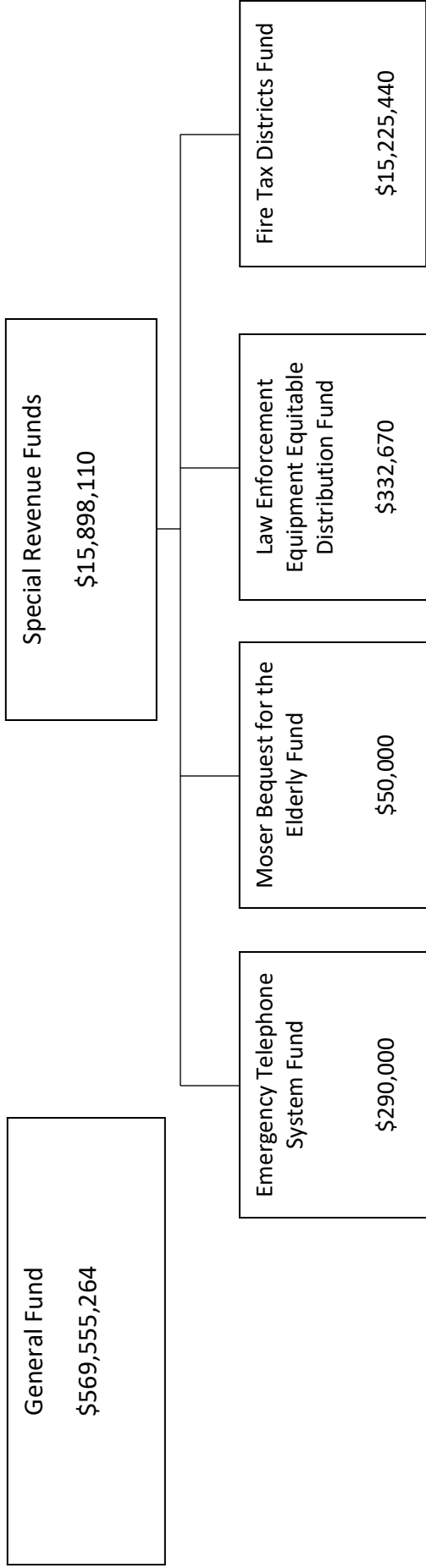
All Years Fund Balance Appropriated - The amount of fund balance appropriated is only a portion of the total fund balance. This is determined each year based on the ratio of the estimated amount of total Undesignated Fund Balance that will remain at the end of a given year, as a % of the subsequent year's 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

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 a new courthouse facility.

Forsyth County Annually Appropriated Funds



FY24 All Funds - \$585,453,374

- The General Fund is the general operating fund of the County. It accounts for all financial resources except those required to be accounted for in another fund.
- The Fire Tax District Fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts, three service districts, and County Overlay District.
- The Law Enforcement Equipment Equitable Distribution Fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel and training as designated by the Sheriff's Department.
- The Emergency Telephone System Fund is used to account for the \$0.65 per month E911 surcharge collected. The funds are to be used exclusively for costs associated with the Emergency Telephone System as identified by the N.C. 911 Board.
- O. Moser Bequest for Care of Elderly Fund is designed to provide assistance and special requests from the elderly population of Forsyth County.

SUMMARY OF ANNUALLY BUDGETED FUNDS

Below are the total resources and expenditures for all annually budgeted funds. In the General Fund, \$25.9 million in Fund Balance has been appropriated with \$8.1 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. An additional \$1.3 million in Restricted Fund Balance is associated with Behavioral Health reserves. \$15.0 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>Total</u>
Revenues	529,818,257	14,987,434	-	500	22,000	544,828,191
Ad Valorem Taxes	306,880,680	11,639,108	-	-	-	318,519,788
Sales Taxes	108,339,384	3,348,326	-	-	-	111,687,710
Other Taxes	1,420,000	-	-	-	-	1,420,000
Licenses & Permits	792,450	-	-	-	-	792,450
Intergovernmental	61,735,082	-	-	-	20,000	61,755,082
Charges for Services	32,596,047	-	-	-	-	32,596,047
Earnings on Investments	5,251,500	-	-	500	2,000	5,254,000
Other Revenues	12,803,114	-	-	-	-	12,803,114
Expenditures	569,555,264	15,225,440	290,000	50,000	332,670	585,453,374
Public Safety	99,485,122	15,225,440	290,000	-	332,670	115,333,232
Environmental Management	3,618,864	-	-	-	-	3,618,864
Health	40,786,492	-	-	-	-	40,786,492
Social Services	56,471,035	-	-	50,000	-	56,521,035
Education	180,424,271	-	-	-	-	180,424,271
Culture & Recreation	19,709,293	-	-	-	-	19,709,293
Community & Economic Development	10,826,266	-	-	-	-	10,826,266
Administration & Support	37,702,426	-	-	-	-	37,702,426
General Government	29,547,310	-	-	-	-	29,547,310
Debt	89,401,385	-	-	-	-	89,401,385
Special Appropriations	1,582,800	-	-	-	-	1,582,800
Revenues Over/(Under) Expenditures	(39,737,007)	(238,006)	(290,000)	(49,500)	(310,670)	(40,625,183)
Other Financing Sources/(Uses)						
Operating Transfers In						
Fire Tax Districts	3,771,455	-	-	-	-	3,771,455
Law Enforcement Equitable Distribution	332,670	-	-	-	-	332,670
State Lottery Proceeds	3,650,000	-	-	-	-	3,650,000
Pandemic Response Fund	6,064,715	-	-	-	-	6,064,715
Total Operating Transfers In	13,818,840	-	-	-	-	13,818,840
Operating Transfers to General Fund	-	(3,771,455)	-	-	(332,670)	(4,104,125)
Fund Balance Gained/(Appropriated)	(25,918,167)	(238,006)	(290,000)	(49,500)	(310,670)	(30,910,468)

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

All Funds

	FY 21-22 ACTUAL	FY 22-23 ORIGINAL	FY 22-23 ESTIMATE	REQUEST	FY 23-24 RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	305,118,758	308,345,852	311,694,875	349,478,087	318,494,811	318,519,788
Sales Taxes	107,725,307	105,188,266	112,273,408	111,687,710	111,687,710	111,687,710
Occupancy Tax	990,022	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Gross Receipts	579,661	420,000	456,273	420,000	420,000	420,000
Total Taxes	414,413,748	414,954,118	425,424,556	462,585,797	431,602,521	431,627,498
Licenses & Permits	960,959	751,350	789,718	812,450	792,450	792,450
Intergovernmental	47,673,516	54,690,898	47,725,418	61,514,874	61,538,366	61,755,082
Charges for Services	28,144,880	29,739,646	28,911,014	32,636,341	32,505,697	32,596,047
Interest Earnings	(435,172)	1,004,000	5,109,079	5,254,000	5,254,000	5,254,000
Other Revenue	12,040,798	12,145,947	1,034,402	13,275,547	12,803,114	12,803,114
Operating Transfers In	9,754,897	13,539,490	9,627,710	14,359,296	13,818,840	13,884,344
Fund Balance	-	20,450,467	-	25,874,386	25,874,386	25,852,663
Total Revenue	512,553,626	547,275,916	518,621,897	616,312,691	584,189,374	584,565,198
Beginning Fund Balance	161,835,483	183,089,952	183,089,952	203,359,801	203,359,801	203,359,801
Total Available Resources	674,389,109	730,365,868	701,711,849	819,672,492	787,549,175	787,924,999
<u>Expenditures</u>						
Public Safety	95,587,161	108,241,712	96,832,769	122,465,861	109,603,206	111,229,107
Environmental Management	3,443,896	3,495,408	3,415,375	4,147,555	3,618,864	3,618,864
Health	25,918,666	36,111,791	26,209,900	40,687,401	40,634,966	40,786,492
Social Services	42,718,621	52,124,981	46,618,235	59,100,764	55,532,612	56,471,035
Education	170,173,932	171,757,823	174,679,380	187,035,918	179,424,271	180,424,271
Culture & Recreation	16,090,278	17,994,021	12,639,139	20,699,119	19,709,293	19,709,293
Community & Economic Development	8,504,694	8,165,517	8,048,976	10,941,266	10,826,266	10,826,266
Administration & Support	31,418,092	34,965,873	32,854,673	39,150,226	38,111,051	37,702,426
General Government	15,029,295	22,560,244	9,020,005	22,720,068	25,635,305	23,210,120
Special Appropriations	1,671,824	1,819,857	1,535,162	9,958,950	1,687,977	1,582,800
Operating Transfers Out	3,516,364	3,861,537	3,818,885	4,104,125	4,104,125	4,104,125
Payments to Escrow Agents	-	-	-	-	-	-
Human Services - If Only Prog	4,332	50,000	7,118	50,000	50,000	50,000
Other Financing Uses	1,908,818	3,665,109	3,387,190	4,537,190	4,537,190	4,537,190
Debt	75,313,184	83,066,142	79,285,241	89,802,424	89,802,424	89,401,385
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Total Expenditures/Uses	491,299,157	549,680,015	498,352,048	617,200,867	585,077,550	585,453,374
Ending Fund Balance	183,089,952	180,685,853	203,359,801	202,471,625	202,471,625	202,471,625
Total Commitments & Fund Balance	674,389,109	730,365,868	701,711,849	819,672,492	787,549,175	787,924,999

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

General Fund

	FY 21-22	FY 22-23		REQUEST	FY 23-24	ADOPTED
	ACTUAL	ORIGINAL	ESTIMATE		RECOMM.	
<u>Funding Sources</u>						
Taxes:						
Ad Valorem	294,120,682	297,073,935	300,339,404	337,838,979	306,880,680	306,880,680
Sales	104,700,795	102,081,551	109,040,404	108,339,384	108,339,384	108,339,384
Occupancy Tax	990,022	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Gross Receipts	579,661	420,000	456,273	420,000	420,000	420,000
<i>Total Taxes</i>	<i>400,391,160</i>	<i>400,575,486</i>	<i>410,836,081</i>	<i>447,598,363</i>	<i>416,640,064</i>	<i>416,640,064</i>
Licenses & Permits	960,959	751,350	789,718	812,450	792,450	792,450
Intergovernmental	47,198,244	54,670,898	47,477,142	61,494,874	61,518,366	61,735,082
Charges for Services	28,144,880	29,739,646	28,911,014	32,636,341	32,505,697	32,596,047
Interest Earnings on Investments	(448,158)	1,001,500	5,098,000	5,251,500	5,251,500	5,251,500
Other Revenue	12,040,798	12,145,947	1,034,402	13,275,547	12,803,114	12,803,114
Operating Transfers In	9,754,897	13,539,490	9,627,710	14,359,296	13,818,840	13,884,344
Fund Balance	-	20,450,467	-	25,874,386	25,874,386	25,852,663
Total Revenue	498,042,780	532,874,784	503,774,067	601,302,757	569,204,417	569,555,264
Beginning Fund Balance	157,148,664	178,168,320	178,168,320	199,163,737	199,163,737	199,163,737
Total Available Resources	655,191,444	711,043,104	681,942,387	800,466,494	768,368,154	768,719,001
<u>Expenditures</u>						
Public Safety	85,005,642	95,348,018	85,085,374	110,721,876	97,884,198	99,485,122
Environmental Management	3,443,896	3,495,408	3,415,375	4,147,555	3,618,864	3,618,864
Health	25,918,666	36,111,791	26,209,900	40,687,401	40,634,966	40,786,492
Social Services	42,718,621	52,124,981	46,618,235	59,100,764	55,532,612	56,471,035
Education	170,173,932	171,757,823	174,679,380	187,035,918	179,424,271	180,424,271
Culture & Recreation	16,090,278	17,994,021	12,639,139	20,699,119	19,709,293	19,709,293
Comm & Econ Development	8,504,694	8,165,517	8,048,976	10,941,266	10,826,266	10,826,266
Administration & Support	31,418,092	34,965,873	32,854,673	39,150,226	38,111,051	37,702,426
General Government	15,029,295	22,560,244	9,020,005	22,720,068	25,635,305	23,210,120
Debt	75,313,184	83,066,142	79,285,241	89,802,424	89,802,424	89,401,385
Special Appropriations	1,671,824	1,819,857	1,535,162	9,958,950	1,687,977	1,582,800
Other Financing Uses	1,735,000	3,665,109	3,387,190	4,537,190	4,537,190	4,537,190
Payment to Escrow Agents	-	-	-	-	-	-
Allow for Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Total Expenditures/Uses	477,023,124	532,874,784	482,778,650	601,302,757	569,204,417	569,555,264
Ending Fund Balance	178,168,320	178,168,320	199,163,737	199,163,737	199,163,737	199,163,737
Total Commitments & Fund Balance	655,191,444	711,043,104	681,942,387	800,466,494	768,368,154	768,719,001

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 21-22	FY 22-23		FY 23-24		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Public Safety						
Emergency Mgmt	417,479	480,180	480,180	500,730	500,730	500,730
Interagency Comm	1,674,268	1,057,719	989,600	-	-	-
Sheriff	60,690,711	69,326,721	62,631,598	79,858,864	69,567,004	70,124,101
Emergency Services	19,728,610	24,084,807	20,576,659	28,619,502	26,073,684	27,117,511
Court Services	261,535	426,510	398,925	407,935	407,935	407,935
Total Public Safety	82,772,603	95,375,937	85,076,962	109,387,031	96,549,353	98,150,277
Environmental Mgmt						
Environmental Assistance and Protection	2,426,754	2,876,758	2,797,550	3,517,805	2,989,114	2,989,114
Inspections	465,914	618,650	617,825	629,750	629,750	629,750
Total Env. Mgmt	2,892,668	3,495,408	3,415,375	4,147,555	3,618,864	3,618,864
Health						
Medical Examiner	-	-	-	-	-	-
Centerpoint	2,052,532	3,420,176	3,569,662	12,546,629	12,488,039	12,488,039
Public Health	23,866,134	32,691,615	22,640,238	28,140,772	28,146,927	28,298,453
Total Health	25,918,666	36,111,791	26,209,900	40,687,401	40,634,966	40,786,492
Social Svcs						
Social Svcs	40,240,685	49,349,856	43,877,634	56,231,766	52,663,614	53,279,174
Health and Human Services	4,648	452,773	277,082	446,646	446,646	446,646
Aging Services	611,781	436,500	684,282	431,500	431,500	431,500
Youth Svcs	1,861,507	1,885,852	1,779,237	1,990,852	1,990,852	2,313,715
Total Social Svcs	42,718,621	52,124,981	46,618,235	59,100,764	55,532,612	56,471,035
Education						
NC Cooperative Ext	1,232,399	1,140,954	401,812	1,250,276	1,250,276	1,250,276
FTCC	11,392,699	11,493,588	11,493,588	12,044,719	11,811,010	11,811,010
Schools	159,283,834	159,123,281	162,783,980	175,475,923	168,097,985	169,097,985
Total Education	171,908,932	171,757,823	174,679,380	188,770,918	181,159,271	182,159,271
Culture & Recreation						
Library	7,510,054	8,938,908	8,080,846	9,819,278	9,772,181	9,772,181
Parks & Rec.	8,580,224	9,055,113	4,558,293	10,879,841	9,937,112	9,937,112
Total Culture & Rec	16,090,278	17,994,021	12,639,139	20,699,119	19,709,293	19,709,293
Community & Econ Dev						
Community and Economic Development	5,321,548	3,322,408	3,327,424	5,361,121	5,246,121	5,246,121
Planning	1,242,480	1,572,500	1,572,500	1,728,570	1,728,570	1,728,570
Airport	1,990,224	3,270,609	3,149,052	3,903,765	3,903,765	3,903,765
Total Comm & Econ Dev	8,554,252	8,165,517	8,048,976	10,993,456	10,878,456	10,878,456

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

<u>General Fund</u>	FY 21-22	FY 22-23		FY 23-24		
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>ADOPTED</u>
Admin & Support						
Budget & Mgmt	516,338	636,520	496,844	643,787	643,787	643,787
Finance	3,044,444	3,592,737	3,348,891	3,360,220	2,507,220	2,507,220
General Svs	15,689,454	16,651,099	16,312,705	17,702,912	17,678,436	17,678,436
MIS	6,556,915	7,447,850	6,717,483	9,316,777	9,184,337	8,770,712
Human Resources	1,480,109	1,654,525	1,326,149	2,252,067	2,241,667	2,246,667
Purchasing	149,580	152,040	152,040	150,980	150,980	150,980
MapForsyth	712,939	978,939	946,669	1,220,323	1,220,323	1,220,323
County Commr & Mgr	1,469,646	1,899,372	1,623,062	1,765,942	1,747,783	1,747,783
Attorney	1,798,667	1,952,791	1,930,830	2,121,408	2,120,708	2,120,708
Total Admin & Support	<u>31,418,092</u>	<u>34,965,873</u>	<u>32,854,673</u>	<u>38,534,416</u>	<u>37,495,241</u>	<u>37,086,616</u>
General Government						
Tax Admin.	6,422,583	7,816,269	6,872,073	8,406,112	8,157,297	8,157,297
Register of Deeds	1,310,840	1,625,097	1,304,937	1,583,769	1,583,769	1,583,769
Board of Elections	1,514,390	1,968,806	842,995	2,231,169	2,231,169	2,231,169
Non-Departmental	22,861,493	12,950,072	-	15,049,018	18,213,070	15,787,885
Total General Govt	<u>32,109,306</u>	<u>24,360,244</u>	<u>9,020,005</u>	<u>27,270,068</u>	<u>30,185,305</u>	<u>27,760,120</u>
Special Appropriations						
Special Appropriations	1,671,824	1,819,857	1,535,162	9,958,950	1,687,977	1,582,800
Total Special Appropriations	<u>1,671,824</u>	<u>1,819,857</u>	<u>1,535,162</u>	<u>9,958,950</u>	<u>1,687,977</u>	<u>1,582,800</u>
Debt Service						
Debt Service	<u>75,313,184</u>	<u>83,066,142</u>	<u>-</u>	<u>89,802,424</u>	<u>89,802,424</u>	<u>89,401,385</u>
Total	<u>491,368,426</u>	<u>529,237,594</u>	<u>400,097,807</u>	<u>599,352,102</u>	<u>567,253,762</u>	<u>567,604,609</u>

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Law Enforcement Equitable Distribution Fund

	FY 21-22	FY 22-23		FY 23-24		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Intergovernmental	161,376	20,000	248,276	20,000	20,000	20,000
Interest	3,147	2,000	4,789	2,000	2,000	2,000
Total Revenues	164,523	22,000	253,065	22,000	22,000	22,000
Beginning Fund Balance	969,360	1,008,883	1,008,883	1,169,109	1,169,109	1,169,109
Total Available Resources	1,133,883	1,030,883	1,261,948	1,191,109	1,191,109	1,191,109
<u>Expenditures</u>						
Other Financing Uses -						
Operating Transfers Out	125,000	261,780	92,839	332,670	332,670	332,670
Total Expenditures/Uses	125,000	261,780	92,839	332,670	332,670	332,670
Ending Fund Balance	1,008,883	769,103	1,169,109	858,439	858,439	858,439
Total Commitments & Fund Balance	1,133,883	1,030,883	1,261,948	1,191,109	1,191,109	1,191,109

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Fire Tax Districts Fund

	FY 21-22	FY 22-23			FY 23-24	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
Property	10,998,076	11,271,917	11,355,471	11,639,108	11,614,131	11,639,108
Sales	3,024,512	3,106,715	3,233,004	3,348,326	3,348,326	3,348,326
Total Taxes	14,022,588	14,378,632	14,588,475	14,987,434	14,962,457	14,987,434
Intergovernmental						
Investment Earnings	3,075	-	1,973	-	-	-
Total Revenues	14,025,663	14,378,632	14,590,448	14,987,434	14,962,457	14,987,434
Beginning Fund Balance	1,373,790	1,548,027	1,548,027	1,335,335	1,335,335	1,335,335
Total Available Resources	15,399,453	15,926,659	16,138,475	16,322,769	16,297,792	16,322,769
<u>Expenditures</u>						
Public Safety-Fire Protection	10,460,062	11,077,094	11,077,094	11,453,985	11,429,008	11,453,985
Other Financing Uses -						
Operating Transfers out	3,391,364	3,599,757	3,726,046	3,771,455	3,771,455	3,771,455
Total Expenditures/Uses	13,851,426	14,676,851	14,803,140	15,225,440	15,200,463	15,225,440
Ending Fund Balance	1,548,027	1,249,808	1,335,335	1,097,329	1,097,329	1,097,329
Total Commitments & Fund Balance	15,399,453	15,926,659	16,138,475	16,322,769	16,297,792	16,322,769

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Moser Bequest for Care of Elderly Fund

	FY 21-22	FY 22-23		FY 23-24		
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Investment Earnings	882	500	768	500	500	500
Fund Balance	-	-	-	-	-	-
Total Revenues	882	500	768	500	500	500
Beginning Fund Balance	303,553	300,103	300,103	293,753	293,753	293,753
Total Available Resources	304,435	300,603	300,871	294,253	294,253	294,253
<u>Expenditures</u>						
Other Financing Uses -						
Human Service - If Only	4,332	50,000	7,118	50,000	50,000	50,000
Total Expenditures/Uses	4,332	50,000	7,118	50,000	50,000	50,000
Ending Fund Balance	300,103	250,603	293,753	244,253	244,253	244,253
Total Commitments & Fund Balance	304,435	300,603	300,871	294,253	294,253	294,253

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE

Emergency Telephone System Fund

	FY 21-22	FY 22-23			FY 23-24	
	Actual	ORIGINAL	ESTIMATE	REQUEST	RECOMM.	ADOPTED
<u>Funding Sources</u>						
Taxes:						
E911 Surcharge						
Total Taxes	313,896	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest Earnings	5,882	-	3,549	-	-	-
Total Revenues	319,778	-	3,549	-	-	-
Beginning Fund Balance	2,040,116	2,064,619	2,064,619	1,397,867	1,397,867	1,397,867
Total Available Resources	2,359,894	2,064,619	2,068,168	1,397,867	1,397,867	1,397,867
<u>Expenditures</u>						
Maintenance Service	64,523	80,000	59,504	90,000	90,000	90,000
Rent	(1,168)	-	-	-	-	-
Communications	4,690	6,000	5,704	6,000	6,000	6,000
Other Purchased Services	41,800	10,000	4,800	10,000	10,000	10,000
Travel/Training	7,808	5,000	2,913	5,000	5,000	5,000
Materials & Supplies	3,804	15,600	5,438	25,000	25,000	25,000
Other Operating Costs	-	-	-	4,000	4,000	4,000
Equipment	-	1,700,000	591,942	150,000	150,000	150,000
Public Safety Expenditures	121,457	1,816,600	670,301	290,000	290,000	290,000
Other Financing Uses	173,818	-	-	-	-	-
Total Expenditures/Uses	295,275	1,816,600	670,301	290,000	290,000	290,000
Ending Fund Balance	2,064,619	248,019	1,397,867	1,107,867	1,107,867	1,107,867
Total Commitments & Fund Balance	2,359,894	2,064,619	2,068,168	1,397,867	1,397,867	1,397,867

REVENUE SOURCES & EXPENDITURE USES

	FY 2023 Adopted	FY 2024 Adopted	FY23-24 \$ Change	FY23-24 % Change	FY23-24 % of Total
Property Tax	297,073,935	306,880,680	9,806,745	3.3%	53.9%
Sales Tax	102,081,551	108,339,384	6,257,833	6.1%	19.0%
Other Tax	1,420,000	1,420,000	-	0.0%	0.2%
Licenses & Permits	751,350	792,450	41,100	5.5%	0.1%
Intergovernmental	54,670,898	61,735,082	7,064,184	12.9%	10.8%
Charges for Services	29,739,646	32,596,047	2,856,401	9.6%	5.7%
Earnings on Investments	1,001,500	5,251,500	4,250,000	424.4%	0.9%
Other Revenues	12,145,947	12,803,114	657,167	5.4%	2.2%
Other Financing Sources	13,539,490	13,884,344	344,854	2.5%	2.4%
Fund Balance	20,450,467	25,852,663	5,402,196	26.4%	4.5%
Total Revenue Sources	532,874,784	569,555,264	36,680,480	6.9%	
Personal Services	181,550,394	191,454,239	9,903,845	5.5%	33.6%
Professional & Technical Services	13,078,156	13,724,297	646,141	4.9%	2.4%
Purchased Services	31,952,989	32,943,498	990,509	3.1%	5.8%
Training & Conferences	909,375	1,127,938	218,563	24.0%	0.2%
Materials & Supplies	16,380,493	16,934,886	554,393	3.4%	3.0%
Other Operating Costs	13,318,341	13,892,165	573,824	4.3%	2.4%
PY Encumbrances	1,800,000	1,800,000	-	0.0%	0.3%
Contingency	6,234,246	12,964,295	6,730,049	108.0%	2.3%
Capital Outlay	1,355,263	1,903,041	547,778	40.4%	0.3%
Existing/Committed Debt Service	81,646,826	87,804,443	6,157,617	0.0%	15.4%
Payments to Other Agencies	180,983,592	190,289,873	9,306,281	5.1%	33.4%
Other Financing Uses	3,665,109	4,716,589	1,051,480	28.7%	0.8%
Total Expenditure Uses	532,874,784	569,555,264	36,680,480	6.9%	

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>PERSONAL SERVICES</u>						
Animal Shelter	-	-	8,412	782,691	782,691	782,691
Emergency Services	16,555,723	20,466,579	17,551,913	23,502,847	21,967,247	22,571,843
Sheriff	45,306,768	49,669,183	42,783,999	55,515,663	52,345,137	52,594,560
Youth Services	7,440	15,000	17,465	15,000	15,000	15,000
Family Justice Center	234,545	353,860	330,979	388,381	388,381	388,381
Environmental Assistance & Protection	2,136,869	2,352,261	2,229,311	2,439,533	2,439,533	2,439,533
Inspections	1,275	1,800	1,275	1,800	1,800	1,800
Health and Human Services	4,584	452,773	271,725	428,606	428,606	428,606
Social Services	28,459,358	34,705,604	30,059,340	38,604,824	36,520,922	36,763,532
Public Health	16,526,280	22,798,858	17,773,401	22,599,624	22,599,624	22,743,016
Behavioral Health Services	6,790	631,847	640,302	1,453,232	1,396,472	1,396,472
NC Cooperative Extension	243,360	304,649	234,565	315,221	315,221	315,221
Library	5,575,978	6,676,521	6,115,636	7,442,278	7,442,278	7,442,278
Parks & Recreation	4,639,651	5,548,688	1,269,866	6,786,260	6,346,135	6,346,135
Airport	793,553	841,781	882,022	931,892	931,892	931,892
Community and Economic Development	500,798	743,183	660,303	694,145	694,145	694,145
Budget & Management	493,671	575,320	480,744	591,407	591,407	591,407
Finance	1,994,209	2,069,303	1,914,872	1,852,370	1,852,370	1,852,370
General Services	5,858,631	7,321,141	6,786,521	7,925,893	7,925,893	7,925,893
Human Resources	1,052,213	1,214,828	1,325,149	1,706,822	1,706,822	1,706,822
Management Information Services	3,935,279	3,976,052	3,656,103	4,171,217	4,171,217	4,171,217
MapForsyth	678,821	941,839	929,317	946,339	946,339	946,339
Attorney	1,744,571	1,885,731	1,895,606	2,050,688	2,050,688	2,050,688
Co. Commissioners & Mngr.	1,201,210	1,605,472	1,412,353	1,480,663	1,480,663	1,480,663
Communications	-	-	132,113	469,410	469,410	469,410
Board of Elections	775,017	923,340	648,027	975,282	975,282	975,282
Register of Deeds	1,166,612	1,420,877	1,223,287	1,440,864	1,440,864	1,440,864
Tax Administration	4,342,778	5,179,312	4,802,098	5,456,619	5,447,019	5,447,019
Non-Departmental	4,071,652	8,874,592	1,675,000	6,541,160	6,541,160	6,541,160
Total Personal Services	148,307,636	181,550,394	147,711,704	197,510,731	190,214,218	191,454,239
<u>PROFESSIONAL & TECHNICAL SERVICES</u>						
Animal Shelter	-	-	-	209,104	209,104	209,104
Emergency Services	505,439	525,000	495,950	560,995	558,603	558,603
Sheriff	6,218,698	7,535,873	7,402,839	7,765,403	7,688,503	7,727,903
Environmental Assistance & Protection	891	1,710	1,401	3,200	3,110	3,110

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
PROFESSIONAL & TECH. SVCS. (Continued)						
Social Services	205,359	242,500	226,750	369,928	369,928	369,928
Public Health	2,039,181	1,210,226	614,915	1,420,930	1,418,430	1,418,430
Parks & Recreation	185,456	248,780	248,460	320,805	299,720	299,720
Airport	5,500	13,000	960	100	100	100
Community and Economic Development	2,500	10,000	3,000	5,000	5,000	5,000
Budget & Management	-	750	-	750	750	750
Finance	77,640	293,334	323,926	348,500	120,500	120,500
General Services	1,175,383	1,449,613	1,402,165	1,486,353	1,486,353	1,486,353
Human Resources	32,675	35,000	-	35,000	35,000	35,000
Attorney	-	3,500	-	3,500	3,500	3,500
Board of Elections	256,762	690,498	179,509	667,924	667,924	667,924
Tax Administration	454,238	705,372	530,000	705,372	705,372	705,372
Non-Departmental	63,150	113,000	-	113,000	113,000	113,000
Total Prof. & Tech Services	11,222,872	13,078,156	11,429,875	14,015,864	13,684,897	13,724,297
PURCHASED SERVICES						
Animal Shelter	-	-	-	194,650	194,650	194,650
Emergency Services	1,416,298	2,095,571	1,719,585	1,858,165	1,835,290	1,835,290
Sheriff	5,462,246	7,827,059	8,045,380	10,287,635	5,845,248	5,861,208
Youth Services	691,837	945,000	835,920	1,050,000	1,050,000	1,050,000
Family Justice Center	20,510	53,850	53,106	20,920	4,820	4,820
Environmental Assistance & Protection	116,937	397,725	379,682	945,875	425,352	425,352
Health and Human Services	-	-	5,357	10,540	10,540	10,540
Social Services	1,442,572	2,724,745	3,167,509	3,563,221	2,849,821	3,001,771
Public Health	1,017,592	1,281,693	660,728	1,215,206	1,244,181	1,245,315
Behavioral Health	9,172	1,555,210	1,555,090	2,043,987	2,043,987	2,043,987
NC Cooperative Extension	799,515	593,559	61,990	698,904	698,904	698,904
Library	804,258	1,090,807	984,674	1,069,400	1,043,628	1,043,628
Parks & Recreation	1,628,727	1,925,745	1,753,220	2,087,704	1,956,737	1,956,737
Airport	969,224	997,313	928,070	1,033,078	982,437	982,437
Community and Economic Development	96,966	108,792	89,500	280,475	280,475	280,475
Budget & Management	4,698	42,200	10,600	37,380	37,380	37,380
Finance	404,766	514,100	407,809	434,350	434,350	434,350
General Services	3,907,719	4,195,842	3,856,783	4,516,748	4,511,748	4,511,748
Human Resources	357,751	327,363	-	420,648	420,648	420,648
Management Information Services	2,079,043	2,770,898	2,453,200	4,252,310	4,189,210	3,775,585

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>PURCHASED SERVICES (Continued)</u>						
MapForsyth	16,675	16,980	17,332	254,864	254,864	254,864
Attorney	13,665	15,660	11,390	18,420	17,720	17,720
Co. Commissioners & Mngr.	177,391	152,655	113,204	153,670	137,470	137,470
Communications	-	-	31,000	131,400	131,400	131,400
Board of Elections	420,771	312,427	16,429	523,188	523,188	523,188
Register of Deeds	110,898	107,100	67,600	107,785	107,785	107,785
Tax Administration	1,416,181	1,800,695	1,469,925	2,095,461	1,856,246	1,856,246
Non-Departmental	-	100,000	-	100,000	100,000	100,000
Total Purchased Services	23,385,412	31,952,989	28,695,083	39,405,984	33,188,079	32,943,498
<u>TRAINING & CONFERENCE</u>						
Animal Shelter	-	-	-	3,000	3,000	3,000
Emergency Services	38,685	71,813	71,115	136,260	92,080	96,605
Sheriff	199,554	196,821	230,135	490,294	225,750	226,570
Family Justice Center	424	3,000	1,000	3,000	3,000	3,000
Environmental Assistance & Protection	3,395	26,131	15,566	29,977	25,581	25,581
Inspections	981	1,300	1,000	1,300	1,300	1,300
Health and Human Services	-	-	-	4,000	4,000	4,000
Social Services	39,097	93,900	124,000	240,600	164,600	167,600
Public Health	56,834	163,760	129,946	214,061	204,791	206,791
Behavioral Health Services	-	7,000	2,600	17,674	17,584	17,584
NC Cooperative Extension	5,740	18,765	11,984	23,953	23,953	23,953
Library	9,543	31,195	28,945	31,060	31,060	31,060
Parks & Recreation	5,020	12,435	12,400	13,275	13,275	13,275
Airport	5,429	11,600	11,535	22,600	11,600	11,600
Community and Economic Development	6,161	8,700	8,700	8,700	8,700	8,700
Budget & Management	9,155	10,500	5,000	10,500	10,500	10,500
Finance	6,905	38,000	29,549	44,000	44,000	44,000
General Services	11,846	19,463	13,110	13,930	13,930	13,930
Human Resources	132	14,750	-	13,750	13,750	13,750
Management Information Services	9,772	20,000	10,640	25,250	23,650	23,650
MapForsyth	4,325	10,800	-	10,800	10,800	10,800
Attorney	8,534	20,800	15,527	22,800	22,800	22,800
Co. Commissioners & Mngr.	53,450	68,200	63,105	70,159	68,200	68,200
Board of Elections	6,010	15,762	3,426	15,905	15,905	15,905
Register of Deeds	975	1,300	950	2,300	2,300	2,300
Tax Administration	20,653	43,380	23,100	61,484	61,484	61,484
Total Training & Conference	502,620	909,375	813,333	1,530,632	1,117,593	1,127,938

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>MATERIALS & SUPPLIES</u>						
Animal Shelter	-	-	-	144,100	144,100	144,100
Emergency Services	1,184,485	1,347,605	1,279,010	1,400,451	1,215,143	1,259,794
Sheriff	1,748,379	2,442,816	2,416,384	3,067,229	2,384,430	2,443,530
Youth Services	468	500	500	500	500	500
Family Justice Center	3,070	11,000	10,640	9,734	9,734	9,734
Environmental Assistance & Protection	23,049	41,721	30,570	46,035	44,090	44,090
Health and Human Services	-	-	-	3,500	3,500	3,500
Social Services	240,851	262,480	378,210	1,345,871	721,021	739,021
Public Health	3,688,680	5,624,300	3,420,615	2,651,310	2,640,260	2,645,260
Behavioral Health Services	-	14,500	13,000	2,618,631	2,616,891	2,616,891
NC Cooperative Extension	52,178	107,272	60,840	95,992	95,992	95,992
Library	929,622	1,101,585	930,276	1,130,660	1,109,335	1,109,335
Parks and Recreation	931,111	1,003,515	1,004,231	1,135,515	1,073,815	1,073,815
Airport	123,952	112,620	88,785	123,110	113,230	113,230
Community and Economic Development	2,674	7,900	6,700	3,150	3,150	3,150
Budget & Management	1,395	5,750	250	2,750	2,750	2,750
Finance	16,381	20,000	16,539	20,000	20,000	20,000
General Services	3,617,432	3,493,305	3,604,787	3,696,879	3,677,403	3,677,403
Human Resources	21,883	38,050	1,000	41,250	40,850	40,850
Management Information Services	474,024	576,300	494,040	742,600	674,860	674,860
MapForsyth	1,289	5,210	-	5,210	5,210	5,210
Attorney	5,022	15,600	4,047	15,700	15,700	15,700
Co. Commissioners & Mngr.	17,112	62,850	27,850	51,350	51,350	51,350
Communications	-	-	39,897	13,000	13,000	13,000
Board of Elections	43,563	16,969	-4,396	47,510	47,510	47,510
Register of Deeds	18,382	32,170	12,050	31,170	31,170	31,170
Tax Administration	30,475	36,475	23,950	53,141	53,141	53,141
Total Materials & Supplies	13,175,477	16,380,493	13,859,775	18,496,348	16,808,135	16,934,886
<u>OTHER OPERATING COSTS</u>						
Animal Shelter	-	-	-	1,300	1,300	1,300
Emergency Services	207,921	249,075	24,390	26,540	24,600	24,800
Sheriff	500,111	766,236	799,223	213,106	86,776	86,876
Youth Services	29,743	-	-	-	-	-
Family Justice Center	-	4,800	3,200	2,800	2,000	2,000
Environmental Assistance & Protection	1,134	9,210	5,523	4,185	3,448	3,448

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>OTHER OPERATING COSTS (Continued)</u>						
Social Services	9,887,944	11,320,627	9,921,825	11,699,822	11,629,822	11,629,822
Aging Services	-	1,500	-	-	-	-
Public Health	54,586	134,443	40,633	39,641	39,641	39,641
Behavioral Health Services	-	12,940	19,740	9,105	9,105	9,105
NC Cooperative Extension	4,445	15,009	2,483	11,454	11,454	11,454
Library	30,143	38,800	21,315	20,660	20,660	20,660
Parks and Recreation	130,530	225,950	178,116	11,300	10,950	10,950
Airport	1,104	34,637	8,677	3,825	3,825	3,825
Community and Economic Development	20,052	71,165	47,890	57,765	57,765	57,765
Budget & Management	1,275	2,000	250	1,000	1,000	1,000
Finance	4,073	8,000	5,795	6,000	6,000	6,000
General Services	16,789	103,035	15,653	16,109	16,109	16,109
Human Resources	12,748	24,534	-	34,597	24,597	29,597
Management Information Services	10,000	13,600	13,000	10,400	10,400	10,400
MapForsyth	2,080	4,110	20	3,110	3,110	3,110
Attorney	4,429	11,500	4,260	10,300	10,300	10,300
Co. Commissioners & Mngr.	4,298	10,195	6,550	10,100	10,100	10,100
Commissioners	-	-	500	2,000	2,000	2,000
Board of Elections	5,064	9,810	0	1,360	1,360	1,360
Register of Deeds	1,034	3,650	1,050	1,650	1,650	1,650
Tax Administration	21,206	51,035	23,000	34,035	34,035	34,035
Non-Departmental	175,074	192,480	172,814	1,884,858	1,864,858	1,864,858
Total Other Operating Costs	11,125,783	13,318,341	11,315,907	14,117,022	13,886,865	13,892,165
<u>PRIOR YEAR ENCUMBRANCES</u>						
Non-Departmental	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Total PY Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
<u>CONTINGENCY</u>						
Behavioral Health Services	-	-	-	6,019,000	6,019,000	6,019,000
Sheriff	-	-	-	-	-	15,990
Social Services	-	-	-	-	-	200,000
Public Health	-	1,353,420	-	-	-	-
Youth Services	-	925,352	-	-	-	322,863
NC Cooperative Extension	-	26,500	-	26,952	26,952	26,952
WSFCS	-	-	-	-	-	1,000,000
Airport	-	36,055	-	471,848	572,269	572,269
Debt	-	-	-	2,818,354	2,818,354	2,818,354
Special Appropriations	-	-	-	-	1,319,927	-
Non-Departmental	-	3,272,919	-	4,414,052	4,414,052	1,988,867
Total Contingency	-	5,614,246	-	13,750,206	15,170,554	12,964,295

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2 / DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
PROPERTY						
Emergency Services	174,848	120,000	185,332	1,430,062	111,762	501,617
Sheriff	188,893	209,563	285,731	1,840,774	312,400	488,704
Environmental Assistance & Protection	28,000	36,000	123,497	37,000	36,000	36,000
Social Services	-	-	-	407,500	407,500	407,500
Public Health	29,261	30,000	-	-	-	-
NC Cooperative Extension	19,740	-	29,950	-	-	-
Library	80,213	-	-	125,220	125,220	125,220
Parks and Recreation	741,651	90,000	92,000	373,501	85,000	85,000
Airport	73,329	-	5,400	95,900	67,000	67,000
Finance	508,926	650,000	650,401	655,000	30,000	30,000
General Services	748,182	68,700	633,686	47,000	47,000	47,000
Management Information Services	-	91,000	90,500	115,000	115,000	115,000
Register of Deeds	-	60,000	-	-	-	-
Total Property	2,593,043	1,355,263	2,096,497	5,126,957	1,336,882	1,903,041
PAYMENTS TO OTHER AGENCIES						
Emergency Management	333,833	480,180	-	500,730	500,730	500,730
Emergency Services	232,742	238,964	238,964	241,040	241,040	241,040
Sheriff	438,717	679,170	667,908	678,760	678,760	678,760
Youth Services	971,352	-	925,352	925,352	925,352	925,352
Environmental Assistance & Protection	90,593	12,000	12,000	12,000	12,000	12,000
Inspections	409,928	615,550	615,550	626,650	626,650	626,650
Social Services	607,188	916,520	-	-	-	-
Aging Services	611,781	435,000	684,282	431,500	431,500	431,500
Public Health	90,597	94,915	-	-	-	-
Behavioral Health Services	1,898,510	1,198,679	1,338,930	385,000	385,000	385,000
NC Cooperative Extension	49,629	75,200	-	77,800	77,800	77,800
FTCC	11,392,699	11,493,588	-	12,044,719	11,811,010	11,811,010
WSFCS	157,548,834	159,123,281	161,048,980	175,475,922	166,362,985	166,362,985
Parks	623,279	535,000	-	-	-	-
Community and Economic Development	4,485,236	2,372,668	2,459,141	4,259,696	4,144,696	4,144,696
Planning	1,139,325	1,572,500	1,572,500	1,728,570	1,728,570	1,728,570
Purchasing	105,375	152,040	152,040	150,980	150,980	150,980
Special Appropriations	1,150,797	988,337	920,669	9,958,950	368,050	1,582,800
Non-Departmental	987,735	620,000	564,047	630,000	630,000	630,000
Total Payments T/O Ags.	183,168,150	181,603,592	171,200,363	208,127,669	189,075,123	190,289,873

GENERAL FUND EXPENDITURES BY PARENT LEVEL 2/DEPARTMENT

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>OTHER FINANCING USES</u>						
Emergency Services	-	27,919	-	27,919	27,919	27,919
WSFCS	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Parks	-	-	-	151,480	151,480	151,480
Community and Economic Development	52,190	52,190	52,190	52,190	52,190	52,190
Non-Departmental	92,190,212	1,850,000	-	2,750,000	2,750,000	2,750,000
Total Other Financing Uses	93,977,402	3,665,109	1,787,190	4,716,589	4,716,589	4,716,589
<u>DEBT SERVICE</u>						
Debt	-	-	-	86,984,070	86,984,070	86,583,031
Airport	-	1,223,603	1,223,603	1,221,412	1,221,412	1,221,412
Non-Departmental	81,925,180	80,423,223	-	-	-	-
Total Debt Service	81,925,180	81,646,826	1,223,603	88,205,482	88,205,482	87,804,443
TOTAL GENERAL FUND	<u>569,383,575</u>	<u>532,874,784</u>	<u>390,133,330</u>	<u>606,803,484</u>	<u>569,204,417</u>	<u>569,555,264</u>

GENERAL FUND REVENUES BY PARENT LEVEL 2/DEPARTMENT

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>TAXES</u>						
Non-Departmental	370,776,639	400,575,486	410,836,081	451,669,986	416,640,064	416,640,064
Total Taxes	370,776,639	400,575,486	410,836,081	451,669,986	416,640,064	416,640,064
<u>LICENSES & PERMITS</u>						
Emergency Services	3,200	3,500	3,500	3,500	3,500	3,500
Sheriff	400,086	250,100	311,503	300,100	280,100	280,100
Environmental Assistance & Protection	217,588	205,750	196,550	206,750	206,750	206,750
Public Health	257,029	226,000	212,138	236,100	236,100	236,100
Register of Deeds	60,800	65,000	65,519	65,000	65,000	65,000
Non-Departmental	22,256	1,000	508	1,000	1,000	1,000
Total Licenses & Permits	960,959	751,350	789,718	812,450	792,450	792,450
<u>INTERGOVERNMENTAL</u>						
Emergency Services	294,389	822,194	337,789	633,311	633,311	633,311
Sheriff	2,224,040	3,233,215	3,416,486	3,247,550	3,247,550	3,303,820
Youth Services	940,852	940,852	940,852	940,852	940,852	940,852
Family Justice Center	50,000	-	-	-	-	-
Environmental Assistance & Protection	814,916	737,000	721,424	786,305	786,305	786,305
Inspections	-	-	-	-	-	-
Social Services	25,042,102	26,931,008	24,399,732	29,082,981	27,326,473	27,486,919
Aging Services	172,157	-	-	-	-	-
Public Health	7,407,159	12,593,532	6,884,041	10,291,921	10,291,921	10,291,921
Behavioral Health Services	117,577	120,000	-	6,139,000	6,139,000	6,139,000
NC Cooperative Extension	422,090	40,030	-	121,298	121,298	121,298
Library	318,780	316,000	341,777	440,672	440,672	440,672
Parks and Recreation	999,982	537,316	537,316	656,673	656,673	656,673
Community and Economic Development	181,900	817,502	797,502	1,977,000	1,977,000	1,977,000
General Services	342,208	470,000	449,000	479,000	479,000	479,000
MapForsyth	171,024	236,131	171,024	263,369	263,369	263,369
Board of Elections	63,718	-	-	126,868	126,868	126,868
Non-Departmental	7,635,350	6,876,118	8,480,199	8,088,074	8,088,074	8,088,074
Total Intergovernmental	47,198,244	54,670,898	47,477,142	63,274,874	61,518,366	61,735,082
<u>CHARGES FOR SERVICES</u>						
Animal Shelter	-	-	-	141,000	141,000	141,000
Emergency Services	9,138,797	10,689,900	11,319,515	12,129,165	12,104,165	12,194,515
Sheriff	5,767,292	5,909,260	5,724,026	6,493,320	6,468,320	6,468,320

GENERAL FUND REVENUES BY PARENT LEVEL 2/DEPARTMENT

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>CHARGES FOR SERVICES (Continued)</u>						
Environmental Assistance & Protection	590	1,750	2,250	1,750	1,750	1,750
Inspections	-	508,520	508,520	359,930	359,930	359,930
Social Services	139,268	421,300	281,600	313,900	313,900	313,900
Public Health	1,020,777	1,060,781	1,042,161	1,132,848	1,132,848	1,132,848
NC Cooperative Extension	5,425	22,200	500	20,444	20,444	20,444
Library	13,401	24,090	12,220	13,250	13,000	13,000
Parks and Recreation	4,474,526	4,371,375	4,330,980	4,727,775	4,589,375	4,589,375
Finance	243,305	280,500	289,819	289,500	262,500	262,500
General Services	866	3,000	100	4,000	4,000	4,000
Board of Elections	13,939	-	-	-	-	-
Register of Deeds	6,534,635	5,324,204	5,399,323	5,721,204	5,806,204	5,806,204
Tax Administration	792,059	1,122,691	-	1,288,186	1,288,186	1,288,186
Non-Departmental	-	75	-	75	75	75
Total Charges for Services	28,144,880	29,739,646	28,911,014	32,636,347	32,505,697	32,596,047
<u>EARNINGS ON INVESTMENTS</u>						
Register of Deeds	3,720	1,500	10,000	1,500	1,500	1,500
Non-Departmental	377,724	1,000,000	5,088,000	5,250,000	5,250,000	5,250,000
Total Earnings on Invest.	381,444	1,001,500	5,098,000	5,251,500	5,251,500	5,251,500
<u>OTHER REVENUES</u>						
Emergency Services	1,601,972	1,797,303	1,265,300	1,831,758	1,831,758	1,831,758
Sheriff	632,834	522,590	709,089	544,340	542,590	542,590
Youth Services	29,743	-	-	-	-	-
Family Justice Center	100	-	-	-	-	-
Environmental Assistance & Protection	16,639	300	2,613	300	300	300
Social Services	308,883	332,975	273,460	776,458	292,775	292,775
Public Health	2,343,173	3,602,485	3,001,689	1,472,443	1,472,443	1,472,443
Behavioral Health	-	-	-	2,157,160	2,157,160	2,157,160
NC Cooperative Extension	72,826	93,390	22,281	76,581	76,581	76,581
Library	63,041	78,765	61,518	66,715	66,715	66,715
Parks and Recreation	583,728	551,429	509,261	526,620	539,620	539,620
Airport	3,221,548	3,270,609	3,635,365	3,903,765	3,903,765	3,903,765
Community and Economic Development	27,842	-	2,531	160,000	160,000	160,000
Finance	-	-	46,175	-	-	-
General Services	4,359,073	812,101	745,116	675,400	675,400	675,400
Human Resources	3,293	6,400	-	6,400	6,400	6,400

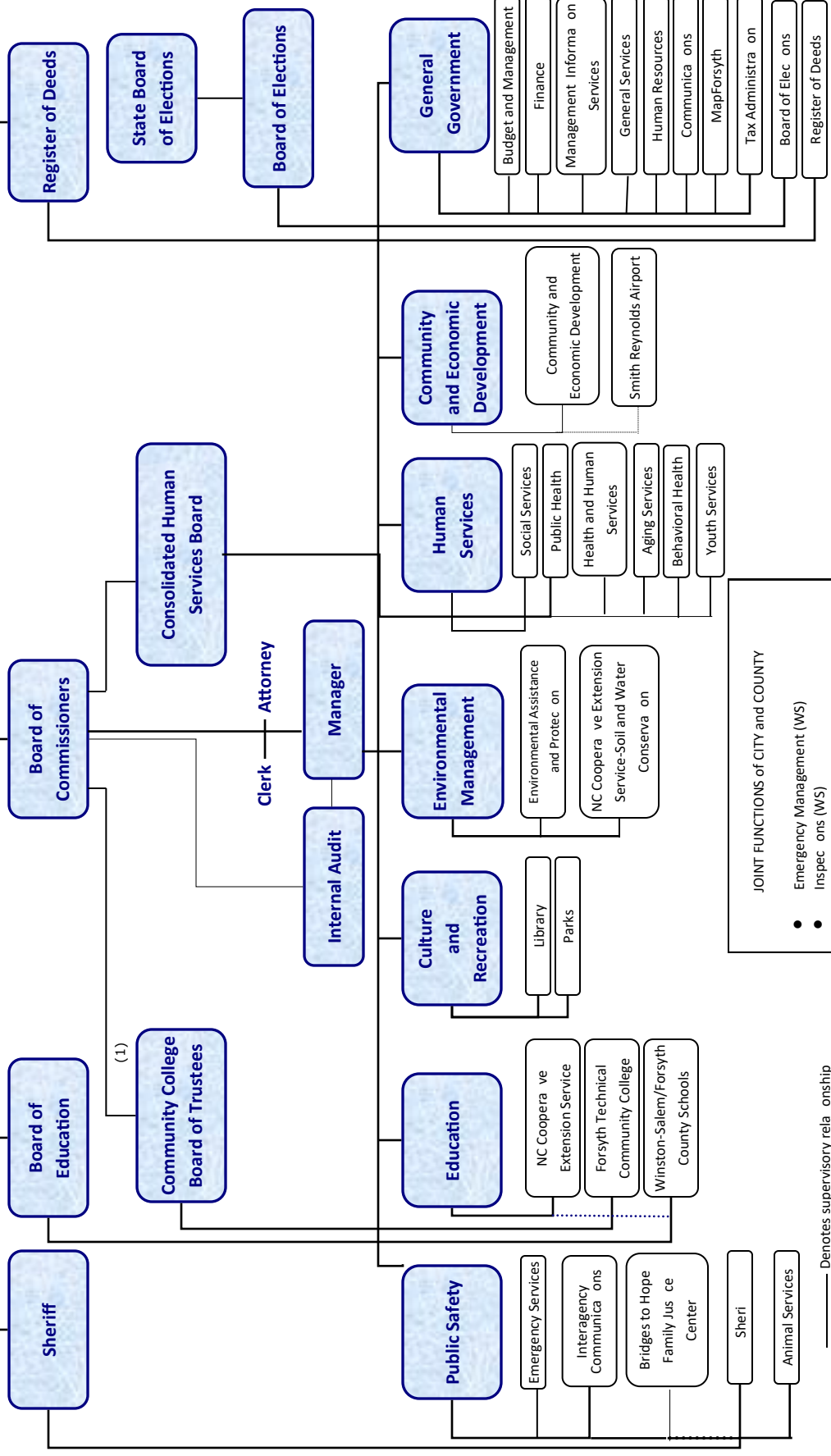
GENERAL FUND REVENUES BY PARENT LEVEL 2/DEPARTMENT

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>OTHER REVENUES (Continued)</u>						
Management Information Services	431,501	-	-	-	-	-
MapForsyth	1,062	-	-	-	-	-
Attorney	745,898	-	-	-	-	-
Board of Elections	24	-	-	-	-	-
Co. Commissioners & Mngr.	281	-	300	-	-	-
Register of Deeds	2,098	2,500	24,003	2,607	2,607	2,607
Tax Administration	285,454	305,100	-	305,000	305,000	305,000
Non-Departmental	512,266	770,000	735,701	770,000	770,000	770,000
Total Other Revenues	15,243,279	12,145,947	11,034,402	13,275,547	12,803,114	12,803,114
<u>OTHER FINANCING SOURCES</u>						
Debt	-	-	-	3,650,000	3,650,000	3,650,000
Emergency Services	60,000	456,280	456,280	867,736	456,280	456,280
Sheriff	-	261,780	-	461,670	332,670	398,174
Non-Departmental	90,034,282	12,821,430	9,171,430	9,379,890	9,379,890	9,379,890
Total Otr Financing Sources	90,094,282	13,539,490	9,627,710	14,359,296	13,818,840	13,884,344
<u>FUND BALANCE</u>						
Debt Service	-	3,029,300	-	8,147,577	8,147,577	7,802,991
Animal Shelter	-	-	-	-	-	-
Sheriff	-	104,438	-	178,824	178,824	178,824
Emergency Services	-	-	-	-	-	-
Family Justice Center	-	50,000	-	-	-	-
Behavioral Health Services	-	649,400	-	1,307,085	1,307,085	1,307,085
Public Health	-	615,000	-	-	-	-
Social Services	-	-	-	1,163,970	1,163,970	1,163,970
Youth Services	-	-	-	-	-	322,863
NC Cooperative Extension	-	4,000	-	-	-	-
Community and Economic Development	-	-	-	-	-	-
Register of Deeds	-	45,659	-	45,659	45,659	45,659
Non-Departmental	-	15,952,670	-	15,031,271	15,031,271	15,031,271
Total Fund Balance	-	20,450,467	-	25,874,386	25,874,386	25,852,663
TOTAL GENERAL FUND	<u>552,799,727</u>	<u>532,874,784</u>	<u>513,774,067</u>	<u>607,154,386</u>	<u>569,204,417</u>	<u>569,565,264</u>

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CITIZENS OF FORSYTH COUNTY



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

—— Denotes supervisory relationship
 Denotes funding relationship

(1) Four of thirteen members appointed by the Governor

PERSONNEL POSITIONS BY SERVICE AREA

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Public Safety						
Animal Services						
Full	0	0	15	15	15	15
Part	0	0	2	2	2	2
Interagency Communications						
Full	2	2	2	0	0	0
Part	0	0	0	0	0	0
Sheriff						
Full	614	612	608	624	608	612
Part	22	21	21	20	21	20
Emergency Services						
Full	247	266	266	295	268	280
Part	17	15	15	15	15	15
Court Services						
Full	5	5	5	5	5	5
Part	0	0	0	0	0	0
Total Service Area - Full	868	885	896	939	896	912
Total Service Area - Part	39	36	38	37	37	37
Environmental Management						
Environmental Assistance & Protection						
Full	24	25	25	25	25	25
Part	1	1	1	1	1	1
Total Service Area - Full	24	25	25	25	25	25
Total Service Area - Part	1	1	1	1	1	1
Health						
Public Health						
Full	281	276	281	269	261	263
Part	25	15	25	26	21	21
Behavioral Health						
Full	1	8	9	15	15	15
Part	0	0	0	0	0	0
Total Service Area - Full	282	284	290	284	276	278
Total Service Area - Part	25	15	25	26	21	21

PERSONNEL POSITIONS BY SERVICE AREA

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Social Services						
Health and Human Services						
Full	0	5	5	5	5	5
Part	0	0	0	0	0	0
Social Services						
Full	518	516	516	552	514	517
Part	0	0	0	0	0	0
Total Service Area - Full	518	521	521	557	519	522
Total Service Area - Part	0	0	0	0	0	0
Education						
N.C. Cooperative Extension Service						
Full	17	17	17	18	17	17
Part	2	2	2	2	3	3
Total Service Area - Full	17	17	17	18	17	17
Total Service Area - Part	2	2	2	2	3	3
Culture & Recreation						
Library						
Full	91	94	94	94	94	94
Part	46	46	46	46	46	46
Parks & Recreation						
Full	67	66	66	66	66	66
Part	115	119	119	119	121	121
Total Service Area - Full	158	160	160	160	160	160
Total Service Area - Part	161	165	165	165	167	167
Community & Economic Development						
Community and Economic Development						
Full	8	8	8	8	8	8
Part	1	1	1	1	1	1
Smith Reynolds Airport						
Full	10	10	10	10	10	10
Part	0	0	0	0	0	0
Total Service Area - Full	18	18	18	18	18	18
Total Service Area - Part	1	1	1	1	1	1

PERSONNEL POSITIONS BY SERVICE AREA

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Budget	Estimate	Request	Recommend	Adopted
Administration & Support						
Budget & Management						
Full	7	7	7	7	7	7
Part	0	0	0	0	0	0
Management Information Services						
Full	39	37	35	35	35	35
Part	0	0	0	0	0	0
Finance						
Full	23	23	20	20	20	20
Part	0	0	0	0	0	0
General Services						
Full	116	117	117	117	117	117
Part	1	1	1	1	1	1
Human Resources						
Full	12	13	13	16	16	16
Part	0	4	5	5	5	5
MapForsyth						
Full	7	9	9	9	9	9
Part	0	0	0	0	0	0
Attorney						
Full	15	15	15	15	15	15
Part	0	0	0	0	0	0
County Commissioners & Manager						
Full	8	11	7	7	7	7
Part	2	2	2	0	0	0
Communications						
Full	0	0	5	5	5	5
Part	0	0	0	0	0	0
Total Service Area - Full	227	232	228	231	231	231
Total Service Area - Part	3	7	8	6	6	6

General Government

Board of Elections

Full	10	10	10	10	10	10
Part	28	28	28	28	28	28

Register of Deeds

Full	20	20	20	20	20	20
Part	2	2	2	0	0	0

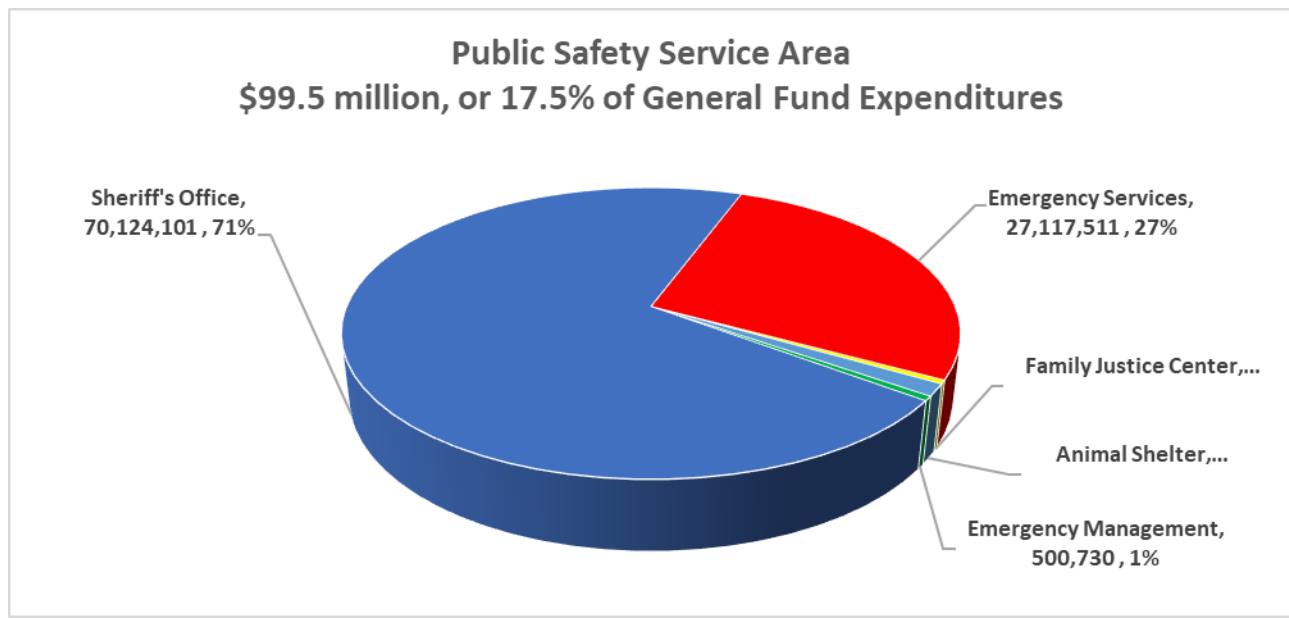
PERSONNEL POSITIONS BY SERVICE AREA

	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 Estimate	FY 23-24 Request	FY 23-24 Recommend	FY 23-24 Adopted
Tax Administration						
Full	73	74	75	75	75	75
Part	1	1	2	2	2	2
Total Service Area - Full	103	104	105	105	105	105
Total Service Area - Part	31	31	32	30	30	30
Grand Total						
Full-Time Positions	2,215	2,246	2,260	2,337	2,247	2,268
Part-Time Positions	263	258	272	268	266	266

Departmental Changes:

Animal Shelter	The decision by the Humane Society to terminate its agreement with the County led to the shifting of four positions from the Sheriff's Office and the creation of other positions in order to operate the Animal Shelter.
Sheriff	As mentioned above, the Sheriff's Office had four positions shifted out of the department for Animal Shelter operations. The Sheriff's Office has also requested several positions through Alternative Service Level requests with additional information available in the Appendices.
Emergency Services	Emergency Services is absorbing Interagency Communications in the FY24 budget, resulting in two additional positions. Emergency Services has also requested several positions through Alternative Service Level requests with additional information available in the Appendices.
Public Health	Public Health's positions are impacted by the shift of the Pharmacy to Behavioral Health as well as the FROST program. Additionally, several temporary positions that were created to assist with vaccination efforts are not funded in FY24.
Social Services	DSS has requested several positions through Alternative Service Level requests with additional information available in the Appendices. Medicaid expansion is the most significant of these requests.
MIS	The FY23 Adopted Budget included funds to establish a Communications Department for the County. Three positions shifted out of MIS into this new department. The new ERP system also created the need for additional positions.
Finance	Risk Management is shifting to Human Resources in FY24, resulting in three positions shifting from Finance to Human Resources.

PUBLIC SAFETY SERVICE AREA



Operating Goals & Objectives:

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

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

ANIMAL SERVICES

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:

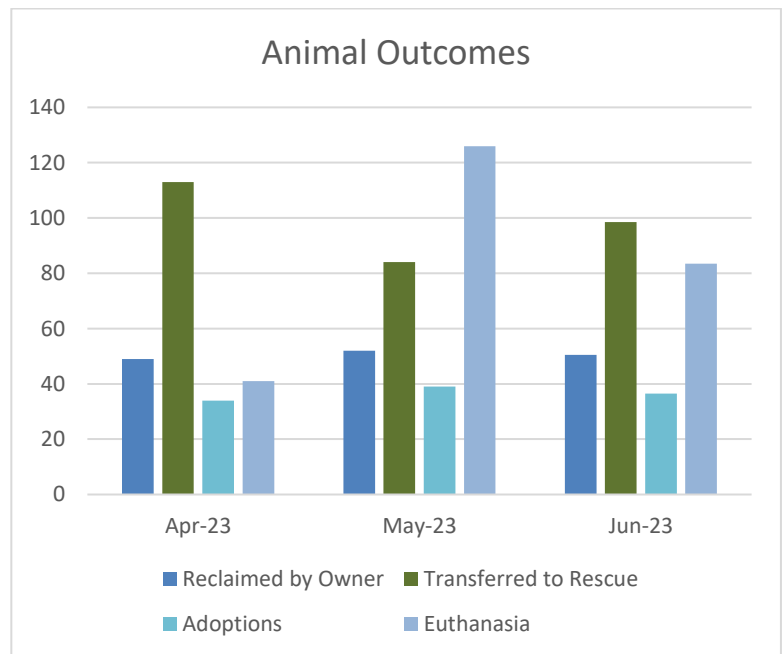
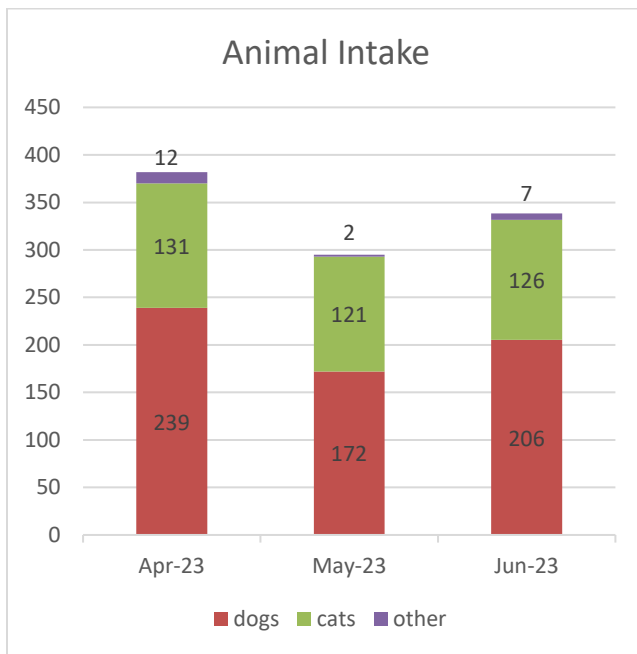
Custody & Care – responsible for providing safe, humane housing and care for stray, unwanted, abandoned, abused, and impounded animals. Responsibilities include feeding, cleaning, health evaluation and treatment, behavior evaluation, vaccinations, micro-chipping and humane euthanasia. The Custody & Care 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.

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:



Budget Highlights: The FY24 Adopted Budget for Animal Services is a net County dollar amount of \$1,193,845. Fiscal Year 2023-2024 represents 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 will continue to provide animal enforcement services, but all shelter operations will be managed by the new Animal Services Department.

ANIMAL SERVICES

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Animal Services	-	-	254,859	1,334,845	1,334,845	1,334,845
Total	-	-	254,859	1,334,845	1,334,845	1,334,845

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted

EXPENDITURES

Personal Services

Salaries and Wages	-	-	8,207	606,419	606,419	606,419
Employee Benefits	-	-	205	176,272	176,272	176,272
Total Personal Services	-	-	8,412	782,691	782,691	782,691

Operating Expenditures

Professional & Technical Fees	-	-	55,682	209,104	209,104	209,104
Other Purchased Services	-	-	82,300	194,650	194,650	194,650
Training & Conference	-	-	2,000	3,000	3,000	3,000
Materials & Supplies	-	-	103,965	144,100	144,100	144,100
Other Operating Costs	-	-	2,500	1,300	1,300	1,300
Payments to Other Agencies	-	-	-	-	-	-
Total Operating Exps.	-	-	246,447	552,154	552,154	552,154

TOTAL EXPENDITURES	-	-	254,859	1,334,845	1,334,845	1,334,845
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REVENUES	-	-	541,384	141,000	141,000	141,000
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Positions	-	-	15/2	15/2	15/2	15/2
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EMERGENCY MANAGEMENT

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

Program Descriptions:

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

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

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

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

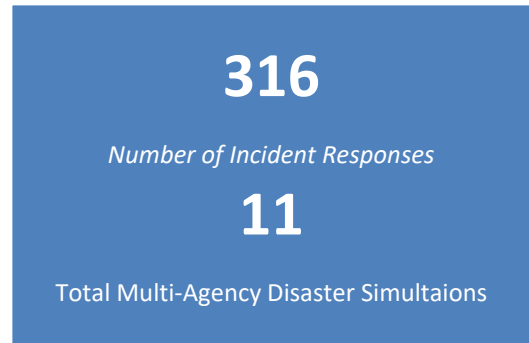
<http://www.cityofws.org/departments/emergency-management>

Key Performance Measures:

Training Hours Provided



National Incident Management System Responders Trained



PROGRAM SUMMARY

	FY 21-22 Actual	FY 22-23 Original	FY 22-23 Estimate	FY 23-24 Request	FY 23-24 Recommend	FY 23-24 Adopted
Emergency Management	333,833	480,180	480,180	500,730	500,730	500,730
Total County Share	333,833	480,180	480,180	500,730	500,730	500,730

	FY 21-22 Actual	FY 22-23 Original	FY 22-23 Estimate	FY 23-24 Request	FY 23-24 Recommend	FY 23-24 Adopted
EXPENDITURES						
Payments T/O Agencies	333,833	480,180	480,180	500,730	500,730	500,730
Other Purchased Services		-	-	-	-	-
						<i>Regional Hazard Mitigation Plan funded by FEMA.</i>
TOTAL EXPENDITURES	333,833	480,180	480,180	500,730	500,730	500,730



SHERIFF'S OFFICE

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

Goals:

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

Program Descriptions:

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

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

Detention Operations - maintains the jail, provides detention officers, and provides medical and food services

for County inmates. The program also provides transportation of inmates and the mentally challenged to various facilities.

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

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

Current Initiatives:

Administrative Support/Support Services Bureau

- Obtain and maintain full staffing through enhanced recruitment efforts, competitive compensation, with concentration on 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 Hall of Justice.
- Improve employee safety and wellness.
- Administer the requirements of Concealed-Carry Permitting and employment background checks as required by State Law.

Enforcement Bureau

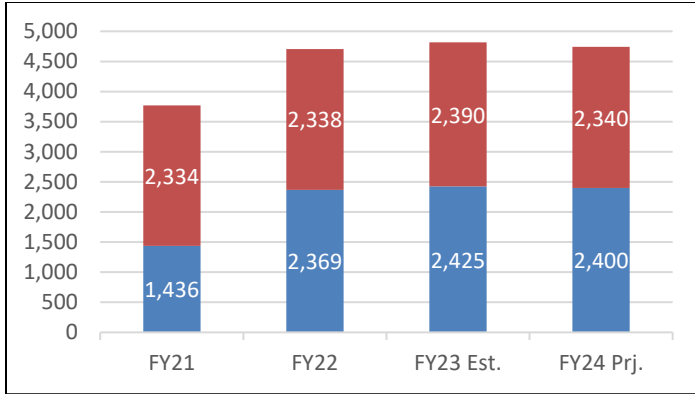
- Invest in People & Technology to increase emergency response capabilities and provide for a safe and secure community.
- While coordinating with State, Federal, and other local law enforcement agencies, provide School Resource Officers to the Winston-Salem/Forsyth County School System.
- Expand intelligence capabilities and task forces and increase emergency response capabilities.
- Suppress juvenile violence in the County (linked with SRO 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

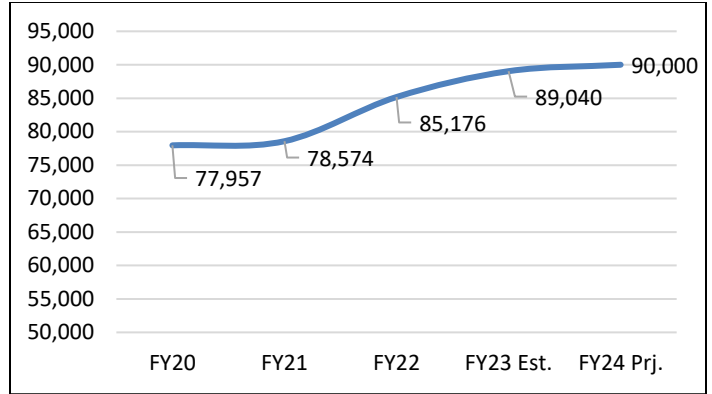
- Reduce inmate population at the Law Enforcement Detention Center.
- Maintain a safe and secure detention facility for staff, inmates, and guests.
- Improve conditions for individuals detained at the Detention Center.

SHERIFF'S OFFICE

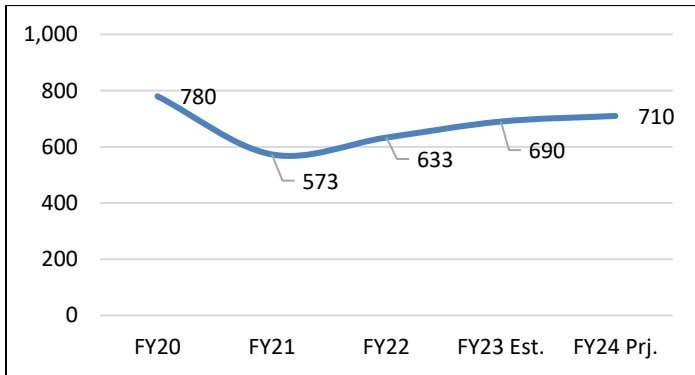
Performance Measures:



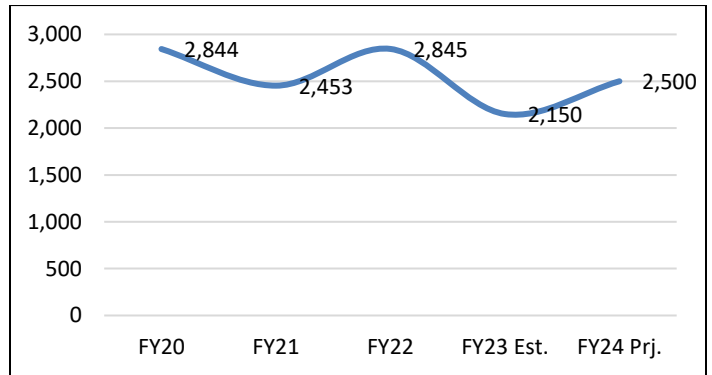
Crimes Against Property (blue)/Crimes Against Persons (red)



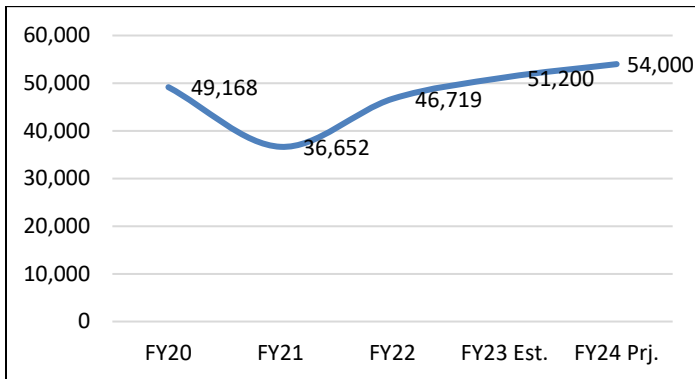
Patrol – Field Service Calls for Service



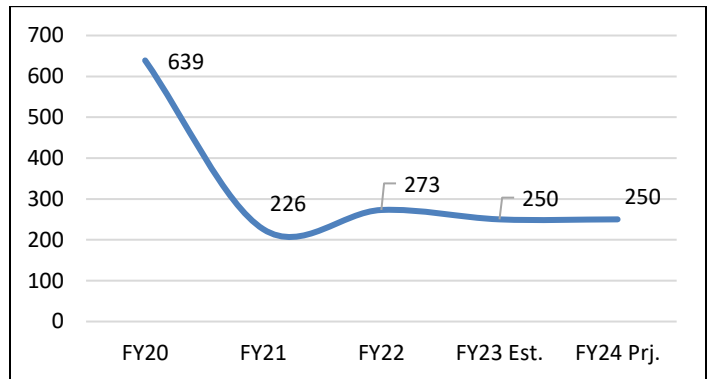
Detention - Average Daily Inmate Population



Patrol – Triple Zeros (No deputy available)



Judicial - # of Legal Processes Served



Animal Services – Citations Issued

Budget Highlights: The FY24 Adopted Budget reflects an expenditure increase of \$797,380, or 1.2%, over CYO and an increase in revenues of \$890,445, or 8.7%. The FY24 Adopted budget is a net County dollar decrease of \$93,065, or -0.2%. Drivers include Animal Services, as custody and care costs are transferred to a new County department; a reduction for a detention staffing contract which is reflected in the FY24 Budget Ordinance to authorize the use of salary savings; and decreases for claims as they have been transferred to Non-Departmental. Several contracts are increasing, including the jail medical contract and the jail food service agreement. Revenue drivers include an increase for the School Resource Office agreement with WS/FCS due to overtime and fleet increases. Jail Fees are also increasing, as are permit fees for concealed carry licenses. The Sheriff's Office requested thirteen Alternate Service Level requests totaling \$5,542,923 of net County dollars. The ASLs included in the Adopted Budget are the extension of a Detention sign-on bonus, drones as a first responder program, temp staffing for concealed carry permits, the reclass of an animal control officer, one new Rural Hall deputy, and two new detective positions.

SHERIFF'S OFFICE

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Admin/Support Bureau	7,607,448	8,935,957	7,719,465	10,109,061	9,072,021	9,072,021
Law Enforcement	20,275,615	22,388,839	23,401,047	23,740,728	22,767,979	23,237,315
Animal Services	2,377,322	2,435,015	2,643,680	1,429,878	1,429,878	1,452,135
Detention	29,622,823	35,289,276	28,410,767	38,879,445	35,758,150	35,758,150
Governor's Highway Safety	83,517	161,634	211,589	169,357	169,357	169,357
DEA Forfeiture Purchasing	67,317	116,000	208,839	332,670	332,670	398,174
JAG Grants	29,325	-	36,211	36,949	36,949	36,949
Total	<u>60,063,367</u>	<u>69,326,721</u>	<u>62,631,598</u>	<u>74,698,088</u>	<u>69,567,004</u>	<u>70,124,101</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	31,490,061	33,063,541	31,787,665	34,975,834	34,975,834	35,135,088
Employee Benefits	13,816,707	16,605,642	10,996,334	17,369,323	17,369,303	17,459,472
Total Personal Services	<u>45,306,768</u>	<u>49,669,183</u>	<u>42,783,999</u>	<u>52,345,157</u>	<u>52,345,137</u>	<u>52,594,560</u>

Operating Expenditures

Professional Fees	6,218,698	7,535,873	7,402,839	7,765,403	7,688,503	7,727,903
Maintenance Service	258,807	330,126	398,475	416,441	299,308	299,308
Rent	6,002	17,870	16,640	17,870	13,950	13,950
Utility Services	751,878	997,420	957,670	936,570	913,290	913,290
Other Purchased Services	4,445,559	6,481,643	6,672,596	7,967,474	4,618,700	4,634,660
Training & Conference	199,554	196,821	230,135	489,064	225,750	226,570
General Supplies	1,029,330	1,741,655	1,621,128	2,060,650	1,691,725	1,750,605
Energy	658	8,050	7,889	8,100	8,100	8,100
Operating Supplies	718,391	693,111	787,366	736,219	684,605	684,825
Other Operating Costs	500,111	766,236	799,223	213,006	86,776	86,876
Total Operating Exps.	<u>14,128,988</u>	<u>18,768,805</u>	<u>18,893,961</u>	<u>20,610,797</u>	<u>16,230,707</u>	<u>16,346,087</u>
Capital Outlay	<u>188,893</u>	<u>209,563</u>	<u>285,731</u>	<u>1,063,374</u>	<u>312,400</u>	<u>488,704</u>
Payments T/O Agencies	<u>438,717</u>	<u>679,170</u>	<u>667,908</u>	<u>678,760</u>	<u>678,760</u>	<u>678,760</u>
Budget Reserve						15,990
TOTAL EXPENDITURES	<u>60,063,366</u>	<u>69,326,721</u>	<u>62,631,599</u>	<u>74,698,088</u>	<u>69,567,004</u>	<u>70,124,101</u>

REVENUES

	<u>9,024,254</u>	<u>10,281,383</u>	<u>11,096,804</u>	<u>11,096,804</u>	<u>11,050,054</u>	<u>11,171,828</u>
POSITIONS (FT/PT)	601/25	612/21	608/21	624/20	608/21	612/20



EMERGENCY SERVICES

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.

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.

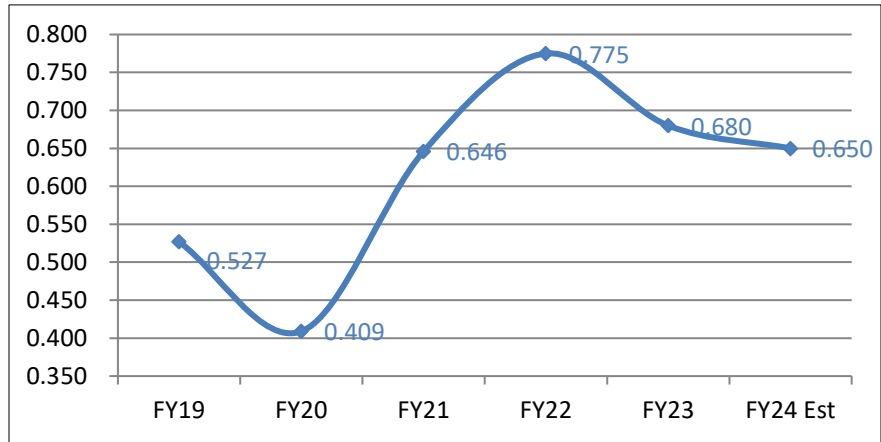
Budget Highlights: The FY24 Adopted Budget for Emergency Services reflects an increase of 10.41% or \$2,508,127. An FY24 budget driver is a \$165,089 increase in Purchased Services for the EMS Billing Contract. There is an overall 10.03% or \$1,079,800 increase in net County dollars.

The Board of Commissioners approved three partial Alternative Service Level requests, including eight (8) Advanced EMTs with Equipment, two (2) Shift Supervisors with Equipment, and two (2) Equipment Technicians. These approvals account for 41.62% of the total expenditure increase.

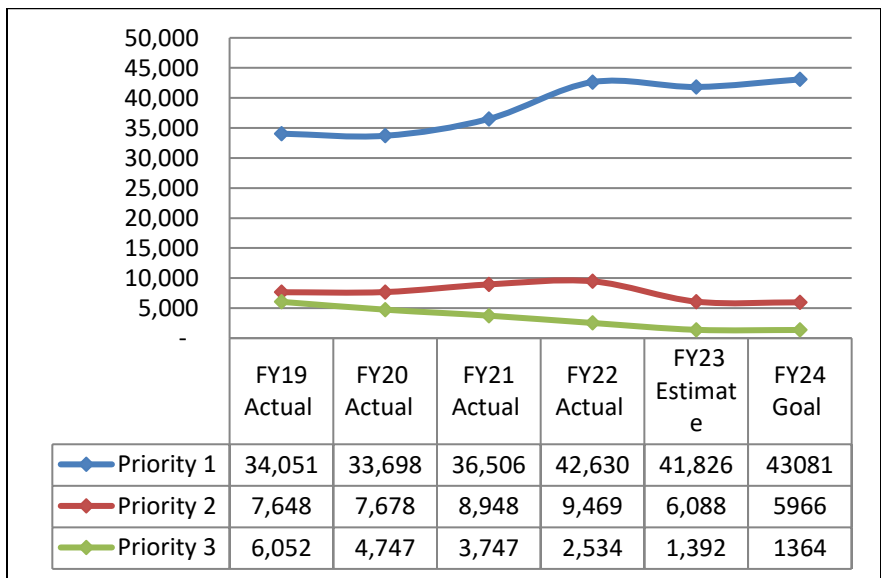
The primary driver of the revenue increase of 10.73% or \$1,428,327 is the increase in EMS Cost Recovery from EMSMC.

EMERGENCY SERVICES

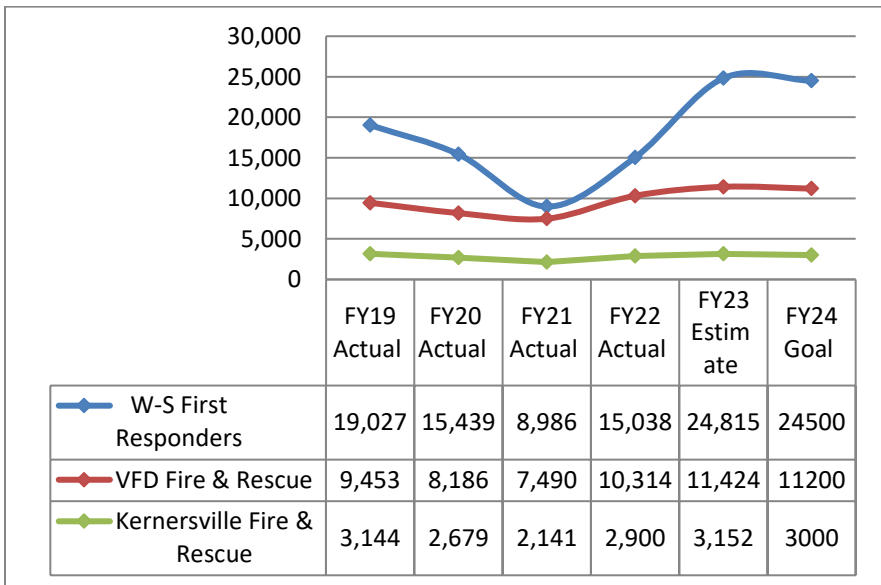
Performance Measures:



Ambulance Unit Hour Utilization (UHU)



EMS Calls for Service



Fire & Rescue Dispatches

EMERGENCY SERVICES

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Emergency Services Admin.	1,069,262	1,308,319	810,401	1,007,787	1,001,412	1,001,412
Fire Operations	3,331,038	3,721,868	3,721,066	3,987,190	3,707,690	3,707,690
9-1-1 Communications	2,040,286	2,646,878	2,416,388	2,996,377	2,978,077	2,978,077
EMS Operations	12,542,945	16,007,742	13,238,854	17,518,651	17,471,228	18,515,055
COVID-19	30,411	-	-	-	-	-
Medical Examiner	446,800	400,000	389,950	390,700	390,700	390,700
Total	<u>19,460,742</u>	<u>24,084,807</u>	<u>20,576,659</u>	<u>25,900,705</u>	<u>25,549,107</u>	<u>26,592,934</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	11,819,127	14,474,877	12,277,174	15,394,907	15,394,907	15,815,462
Other Employee Benefits	12,313	-	74	-	-	-
Employee Benefits	4,526,591	5,799,664	5,062,450	6,365,627	6,365,627	6,549,668
Total Personal Services	16,358,031	20,274,541	17,339,698	21,760,534	21,760,534	22,365,130
<i>Operating Expenditures</i>						
Professional Fees	505,439	525,000	495,950	558,603	558,603	558,603
				<i>Medical Director contract, random employee drug screens, pre-employment exams</i>		
Maintenance Service	84,131	184,640	168,677	259,730	259,730	259,730
				<i>CAD System maintenance, maintenance on communications, stretchers, AVL equipment, gas detectors</i>		
Rent	51,997	58,000	45,000	56,200	56,200	56,200
				<i>Oxygen tank rental, Dixie Classic Fair booth rental, ePro Scheduling System</i>		
Utility Services	76,996	83,796	65,200	76,270	75,895	75,895
				<i>Water/sewer service at all locations</i>		
Other Purchased Services	569,967	1,035,573	693,848	1,203,820	1,185,820	1,185,820
				<i>Insurance premiums, EMS billing contract, Communications</i>		
Travel	38,685	68,113	67,865	118,300	88,280	92,805
				<i>Re-certification and training of staff, continuing education requirements</i>		
Materials and Supplies	1,160,061	1,303,405	1,255,925	1,215,146	1,186,943	1,231,594
				<i>Small equipment, uniforms, janitorial supplies, office supplies</i>		
Other Operating Costs	207,846	238,775	20,200	24,300	24,300	24,500
				<i>Other general & administrative costs</i>		
Total Operating Expenditures	2,695,122	3,497,302	2,812,665	3,512,369	3,435,771	3,485,147
Capital Outlay	174,848	74,000	185,332	386,762	111,762	501,617
Payments T/O Agencies	232,742	238,964	238,964	241,040	241,040	241,040
				<i>Standby funds to volunteer departments</i>		
TOTAL EXPENDITURES	<u>19,460,743</u>	<u>24,084,807</u>	<u>20,576,659</u>	<u>25,900,705</u>	<u>25,549,107</u>	<u>26,592,934</u>

REVENUES	<u>10,775,728</u>	<u>13,316,402</u>	<u>12,978,292</u>	<u>14,679,379</u>	<u>14,654,379</u>	<u>14,744,729</u>
POSITIONS (FT/PT)	247/17	266/15	266/15	295/15	268/15	280/15

EMERGENCY SERVICES

	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - Administration						
<i>Personal Services</i>						
Salaries & Wages	380,844	457,330	358,169	432,341	432,341	432,341
Other Employee Benefits	563	-	74	-	-	-
Employee Benefits	135,161	195,206	143,530	136,431	136,431	136,431
Total Personal Services	516,568	652,536	501,773	568,772	568,772	568,772
<i>Operating Expenditures</i>						
Professional Fees	-	17,000	2,500	3,000	3,000	3,000
						<i>Random employee drug screens; pre-employment exams; psychological exams</i>
Maintenance Service	17,331	16,500	16,308	17,500	17,500	17,500
Rent	77	-	-	-	-	-
Utility Services	76,442	83,796	65,200	76,270	75,895	75,895
						<i>Water/sewer service at EMS facilities</i>
Other Purchased Services	223,290	270,762	172,320	279,770	279,770	279,770
						<i>Insurance premiums, communication, contractual services; pagers, ISP lines at outlying EMS stations, etc.</i>
Training & Conference	7,383	10,400	10,400	16,500	13,000	13,000
General Supplies	27,884	34,700	34,700	37,950	35,450	35,450
Operating Supplies	3,393	2,625	2,600	2,625	2,625	2,625
Operating Supplies	196,895	220,000	4,600	5,400	5,400	5,400
Total Operating Expenditures	552,695	655,783	308,628	439,015	432,640	432,640
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>1,069,263</u>	<u>1,308,319</u>	<u>810,401</u>	<u>1,007,787</u>	<u>1,001,412</u>	<u>1,001,412</u>
REVENUES	<u>1,467,622</u>	<u>202,500</u>	<u>197,350</u>	<u>252,500</u>	<u>227,500</u>	<u>227,500</u>

EMERGENCY SERVICES

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - Fire Protection (includes Suppression, Prevention, and Volunteer Fire Support)						
<i>Personal Services</i>						
Salaries & Wages	2,145,435	2,277,911	2,272,987	2,209,215	2,209,215	2,209,215
Other employee benefits	3,250	-	-	-	-	-
Employee Benefits	834,412	951,157	988,488	1,009,813	1,009,813	1,009,813
Total Personal Services	2,983,097	3,229,068	3,261,475	3,219,028	3,219,028	3,219,028
<i>Operating Expenditures</i>						
Professional Fees	12,165	19,000	14,500	22,500	22,500	22,500
		<i>Annual comprehensive medical exams for suppression & prevention employees</i>				
Maintenance Service	24,300	30,500	35,769	43,500	43,500	43,500
		<i>Maintenance on SCBA tanks, gas detectors, other equipment</i>				
Other Purchased Services	13,498	83,400	73,028	74,750	74,750	74,750
		<i>Insurance premiums for Fire-related employees</i>				
Training & Conference	8,485	9,500	10,315	18,500	14,000	14,000
		<i>Fire Inspector & suppression employee re-certifications and continuing education requirements</i>				
Materials and Supplies	124,813	141,400	120,648	142,650	142,650	142,650
		<i>General supplies and operating supplies</i>				
Other Operating Costs	6,380	9,000	6,000	8,500	8,500	8,500
Total Operating Exps.	189,641	292,800	260,260	310,400	305,900	305,900
Payments T/O Agencies	117,100	126,000	126,000	126,000	126,000	126,000
		<i>Standby funds for VFDs</i>				
Capital Outlay	41,200	74,000	73,331	331,762	56,762	56,762
TOTAL EXPENDITURES	<u>3,331,038</u>	<u>3,721,868</u>	<u>3,721,066</u>	<u>3,987,190</u>	<u>3,707,690</u>	<u>3,707,690</u>
	-	-	-	-	-	-
REVENUES	<u>446,052</u>	<u>1,054,927</u>	<u>521,632</u>	<u>1,102,980</u>	<u>1,102,980</u>	<u>1,102,980</u>

EMERGENCY SERVICES

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>EMS Standby</u>						
Beeson's Crossroads Vol Fire	5,400	5,654	5,654	5,654	5,654	5,654
Belew's Creek Vol Fire	5,400	6,320	6,320	6,320	6,320	6,320
Clemmons Vol Fire/Rescue	5,400	12,486	12,486	12,486	12,486	12,486
Griffith Vol Fire	3,600	5,272	5,272	5,272	5,272	5,272
Gumtree Vol Fire/Rescue	3,600	4,116	4,116	4,116	4,116	4,116
Horneytown Vol Fire/Rescue	3,600	5,814	5,814	5,814	5,814	5,814
King Vol Fire	3,600	4,539	4,539	4,539	4,539	4,539
Lewisville Vol Fire/Rescue	10,400	8,863	8,863	8,863	8,863	8,863
Mineral Springs Vol Fire	7,200	5,974	5,974	5,974	5,974	5,974
Walkertown Vol Fire/Rescue	15,800	11,278	11,278	11,278	11,278	11,278
Old Richmond Vol Fire/Rescue	8,600	7,377	7,377	7,377	7,377	7,377
Piney Grove Vol Fire/Rescue	3,600	6,294	6,294	6,294	6,294	6,294
Salem Chapel Vol Fire	3,600	4,673	4,673	4,673	4,673	4,673
Rural Hall Vol Fire/Rescue	8,600	8,734	8,734	8,734	8,734	8,734
Union Cross Vol Fire	10,400	4,952	4,952	4,952	4,952	4,952
Vienna Vol Fire	10,400	6,969	6,969	6,969	6,969	6,969
TOTAL EXPENDITURES	<u>109,200</u>	<u>109,315</u>	<u>109,315</u>	<u>109,315</u>	<u>109,315</u>	<u>109,315</u>

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>Fire Protection Standby</u>						
Beeson's Crossroads Vol Fire	7,000	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	7,000
Clemmons Vol Fire/Rescue	12,000	10,500	10,500	10,500	10,500	10,500
Griffith Vol Fire	7,000	7,000	7,000	7,000	7,000	7,000
Gumtree Vol Fire/Rescue	3,750	3,500	3,500	3,500	3,500	3,500
Horneytown Vol Fire/Rescue	5,700	7,000	7,000	7,000	7,000	7,000
King Vol Fire	1,150	3,500	3,500	3,500	3,500	3,500
Lewisville Vol Fire/Rescue	7,000	10,500	10,500	10,500	10,500	10,500
Mineral Springs Vol Fire	7,000	7,000	7,000	7,000	7,000	7,000
Walkertown Vol Fire/Rescue	21,000	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	7,000
Piney Grove Vol Fire/Rescue	7,000	10,500	10,500	10,500	10,500	10,500
Salem Chapel Vol Fire	7,000	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	7,000
Union Cross Vol Fire	7,000	7,000	7,000	7,000	7,000	7,000
Vienna Vol Fire/Rescue	7,000	10,500	10,500	10,500	10,500	10,500
TOTAL EXPENDITURES	<u>120,600</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>	<u>126,000</u>

EMERGENCY SERVICES

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES - EMS (includes Operations, Billing, Logistics, Training, Quality Management, MIHP)						
<i>Personal Services</i>						
Salaries & Wages	7,972,420	10,050,027	8,135,122	10,886,689	10,886,689	11,307,244
Other employee benefits	7,500	-	-	-	-	-
Employee Benefits	3,060,674	3,951,681	3,305,589	4,377,993	4,377,993	4,562,034
Total Personal Services	11,040,594	14,001,708	11,440,711	15,264,682	15,264,682	15,869,278
<i>Operating Expenditures</i>						
Professional & Technical Fee:	46,474	89,000	89,000	142,403	142,403	142,403
					<i>Medical fees and drug screens</i>	
Purchased Services	243,518	677,351	385,400	874,030	874,030	874,030
					<i>Maintenance on communication equipment, Life Paks, cots, stretchers, AVL equipment</i>	
Training & Conference	16,489	38,213	37,150	71,300	49,280	53,805
					<i>Certifications and re-certification of Paramedics and EMTs, quality improvement training</i>	
Materials and Supplies	981,190	1,090,880	1,064,177	1,000,021	974,618	1,019,269
					<i>Stair stretchers, long spine boards, uniforms, office supplies, stretcher replacements</i>	
Other Operating Costs	1,539	1,275	1,100	1,900	1,900	2,100
					<i>Memberships & dues</i>	
Total Operating Exps.	1,289,210	1,896,719	1,576,827	2,089,654	2,042,231	2,091,607
Capital Outlay	109,142	-	112,001	55,000	55,000	444,855
Payments T/O Agencies	104,000	109,315	109,315	109,315	109,315	109,315
TOTAL EXPENDITURES	<u>12,542,946</u>	<u>16,007,742</u>	<u>13,238,854</u>	<u>17,518,651</u>	<u>17,471,228</u>	<u>18,515,055</u>
	-	-	-	-	-	-
REVENUES	<u>8,850,363</u>	<u>11,619,575</u>	<u>12,259,310</u>	<u>13,000,000</u>	<u>13,000,000</u>	<u>13,090,350</u>

EMERGENCY SERVICES

	FY 21-22 Actual	FY 22-23 Original Estimate		Request	FY 23-24 Recommend Adopted	
EXPENDITURES - 911						
<i>Personal Services</i>						
Salaries & Wages	1,320,428	1,689,609	1,510,896	1,866,662	1,866,662	1,866,662
Other employee benefits	1,000	-	-	-	-	-
Employee Benefits	496,345	701,620	624,843	841,390	841,390	841,390
Total Personal Services	1,817,773	2,391,229	2,135,739	2,708,052	2,708,052	2,708,052
<i>Operating Expenditures</i>						
Purchased Services	184,634	199,700	224,700	230,200	212,200	212,200
		<i>Maintenance service, rent, utility services, communications, operating services, etc.</i>				
Training & Conference	6,329	10,000	10,000	12,000	12,000	12,000
		<i>Certified instructor training for telecommunicators, re-certification of telecommunications</i>				
Materials and Supplies	16,877	33,800	33,800	31,900	31,600	31,600
		<i>Supplies, small equipment, uniforms</i>				
Other Operating Costs	3,032	8,500	8,500	8,500	8,500	8,500
		<i>Other general & administrative costs</i>				
Total Operating Exps.	210,872	252,000	277,000	282,600	264,300	264,300
Payments to Other Agencies	11,642	3,649	3,649	5,725	5,725	5,725
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>2,040,287</u>	<u>2,646,878</u>	<u>2,416,388</u>	<u>2,996,377</u>	<u>2,978,077</u>	<u>2,978,077</u>
	-	-	-	-	-	-
REVENUES	<u>11,691</u>	<u>439,400</u>	<u>-</u>	<u>323,899</u>	<u>323,899</u>	<u>323,899</u>

	FY 21-22 Actual	FY 22-23 Original Estimate		Request	FY 23-24 Recommend Adopted	
EXPENDITURES - Medical Examiner						
Professional Fees	446,800	400,000	389,950	390,700	390,700	390,700
TOTAL EXPENDITURES	<u>446,800</u>	<u>400,000</u>	<u>389,950</u>	<u>390,700</u>	<u>390,700</u>	<u>390,700</u>

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.

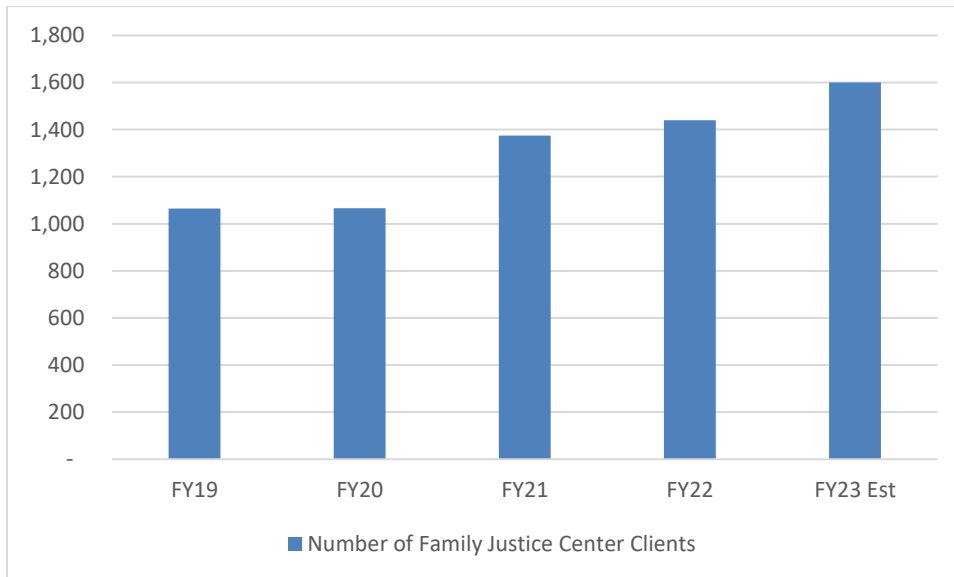
Family Justice Center Model: The family justice center model is identified as a best practice in the field of domestic violence intervention and prevention services by the US Department of Justice, developed by Alliance for Hope International, both in the United States and abroad.

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 FY24 Adopted Budget for the Family Justice Center is a net County dollar increase of \$31,425, or 8.3%. Employee benefits are increasing in FY24, and a pass-through Domestic Violence Coordinator Grant from the State of North Carolina is ending. This grant funded a position in Fiscal Year 2023 in the District Attorney's Office to support and enhance the work of the Domestic Violence Unit.

FAMILY JUSTICE CENTER

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Family Justice Center	258,548	426,510	398,925	407,935	407,935	407,935
Total	<u>258,548</u>	<u>426,510</u>	<u>398,925</u>	<u>407,935</u>	<u>407,935</u>	<u>407,935</u>

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted

EXPENDITURES

Personal Services

Salaries and Wages	174,694	259,314	229,386	258,253	258,253	258,253
Employee Benefits	59,851	94,546	101,593	130,128	130,128	130,128
Total Personal Services	<u>234,545</u>	<u>353,860</u>	<u>330,979</u>	<u>388,381</u>	<u>388,381</u>	<u>388,381.00</u>

Operating Expenditures

Purchased Property Services	-	-	-	-	-	-
Other Purchased Services	20,510	53,850	53,106	4,020	4,820	4,820
Training & Conference	424	3,000	1,000	3,000	3,000	3,000
Materials & Supplies	3,070	11,000	10,640	9,734	9,734	9,734
Other Operating Costs	-	4,800	3,200	2,800	2,000	2,000
Payments to Other Agencies	-	-	-	-	-	-
Total Operating Exps.	<u>24,004</u>	<u>72,650</u>	<u>67,946</u>	<u>19,554</u>	<u>19,554</u>	<u>19,554</u>

Capital

	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>258,549</u>	<u>426,510</u>	<u>398,925</u>	<u>407,935</u>	<u>407,935</u>	<u>407,935</u>

REVENUES

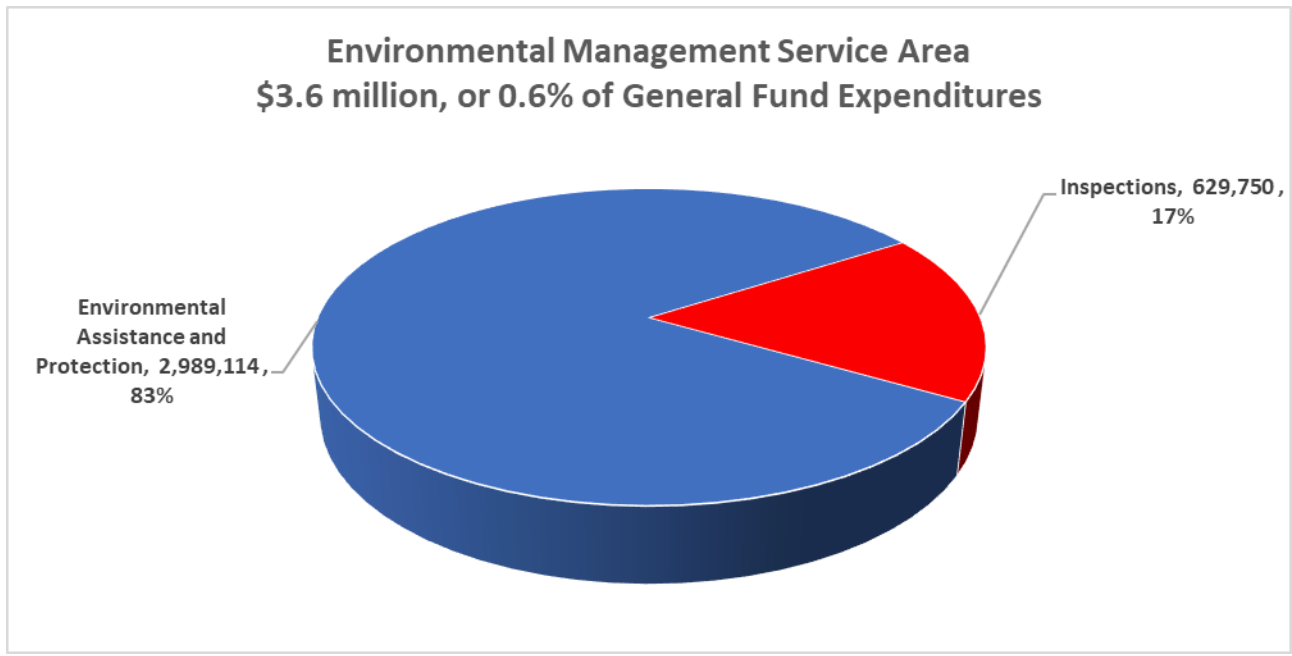
City of Winston-Salem	-	-	-	-	-	-
Reserved Fund	-	50,000	50,000	-	-	-
State of North Carolina	50,000	-	-	-	-	-

TOTAL REVENUES	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
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Positions	5/0	5/0	5/0	5/0	5/0	5/0
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ENVIRONMENTAL MANAGEMENT SERVICE AREA



Operating Goals & Objectives:

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

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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

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

Goals:

- Promptly review applications and 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.

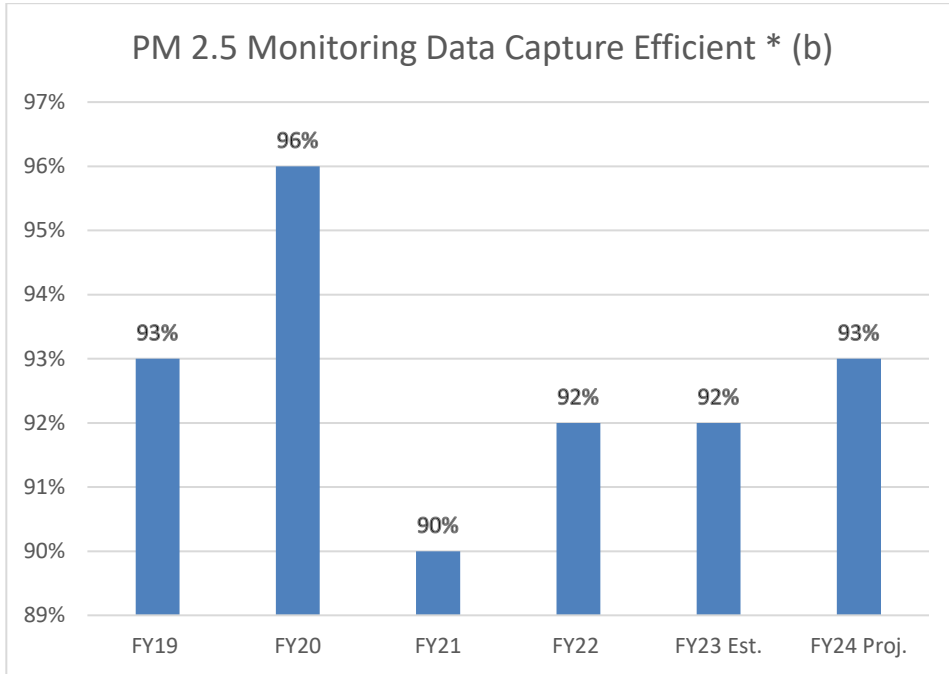
Current Initiatives:

- 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

ENVIRONMENTAL ASSISTANCE AND PROTECTION

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Air Quality Control	1,451,612	1,537,778	1,669,431	1,619,081	1,613,097	1,613,097
Triad Air Awareness	-	74,000	8,846	69,759	69,759	69,759
Solid Waste & Other Progs.	426,447	632,580	633,078	654,410	652,993	652,993
Administration	521,793	555,974	417,819	583,522	582,232	582,232
Sustainability	1,017	76,426	68,376	71,033	71,033	71,033
Total	2,400,869	2,876,758	2,797,550	2,997,805	2,989,114	2,989,114



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

90%
Process Permit Application w/in regulatory timeframe

100%
Inspect all scheduled major/synthetic minor facilities

3 Working Days
Processing time for asbestos renovation/demolition permit

Budget Highlights: The FY 2023-2024 budget for Environmental Assistance and Protection (EAP) includes \$2,989,114 in expenditures, reflecting a budget-to-budget increase of \$112,356 or 3.9% over the Current Year Original (CYO) budget, and revenues of \$995,105 which is an increase of \$50,305 or 5.3% over CYO. The result is a net County dollar impact of \$1,994,009 which reflects an increase of \$62,051 or 3.2% over the CYO Budget.

ENVIRONMENTAL ASSISTANCE AND PROTECTION

The two cost drivers are Personal Services due to the mid-year pay study (Lockton) implementation as well as annualized increases, and Operating Services driven by increases in the Waste Management contract to manage the three recycling sites in the County. These drivers are offset somewhat by revenue increases in the US EPA Sec. 105 Air Quality Grant as well as the Air Quality Mobile Source Program reimbursement funds that EAP receives from the local portion of the gasoline tax collected in Forsyth County.

	FY 21-22 Actual	FY 22-23 Original Estimate		Request	FY 23-24 Recommend Adopted	
EXPENDITURES						
Personal Services						
Salaries & Wages	1,543,021	1,666,773	1,578,131	1,713,378	1,713,378	1,713,378
Other Employee Benefits	5,059	2,300	1,882	2,305	2,305	2,305
Employee Benefits	588,789	683,188	649,298	723,850	723,850	723,850
Total Personal Services	2,136,869	2,352,261	2,229,311	2,439,533	2,439,533	2,439,533
Operating Expenditures						
Professional Fees	891	1,710	1,401	3,200	3,110	3,110
		<i>Laboratory & medical fees, asbestos certifications for new employees</i>				
Purchased Property Services	6,643	9,620	8,580	10,650	10,650	10,650
		<i>Compactor repair, compressed cylinder rental, solid waste tipping fees</i>				
Other Purchased Services	110,294	388,105	371,102	415,225	414,702	414,702
		<i>Waste Management: mgmt. of recycling centers, insurance, ad, phones/utilities</i>				
Training & Conference	3,395	26,131	15,566	29,977	25,581	25,581
		<i>Technical training, EPA workshops/equipment testing</i>				
General Supplies	15,364	22,005	18,519	25,080	23,635	23,635
		<i>Office supplies, reference manuals, radon kits, safety gear, uniforms, purifiers/monitors</i>				
Operating Supplies	7,685	19,716	12,051	20,955	20,455	20,455
		<i>Operating supplies</i>				
Other Operating Costs	1,134	9,210	5,523	4,185	3,448	3,448
		<i>Memberships & dues, accreditation and renewal fees</i>				
Total Operating Exps.	145,406	476,497	432,742	509,272	501,581	501,581
Capital Outlay	28,000	36,000	123,497	37,000	36,000	36,000
		<i>Replacement monitors, analyzers, calibrators and MET tower equipment</i>				
Payment T/O Agencies	90,593	12,000	12,000	12,000	12,000	12,000
		<i>Kernersville recycling center lease</i>				
TOTAL EXPENDITURES	<u>2,400,868</u>	<u>2,876,758</u>	<u>2,797,550</u>	<u>2,997,805</u>	<u>2,989,114</u>	<u>2,989,114</u>
REVENUES						
	<u>1,049,734</u>	<u>944,800</u>	<u>922,837</u>	<u>995,105</u>	<u>995,105</u>	<u>995,105</u>
Positions (FT/PT)	24/1	24/1	24/1	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.

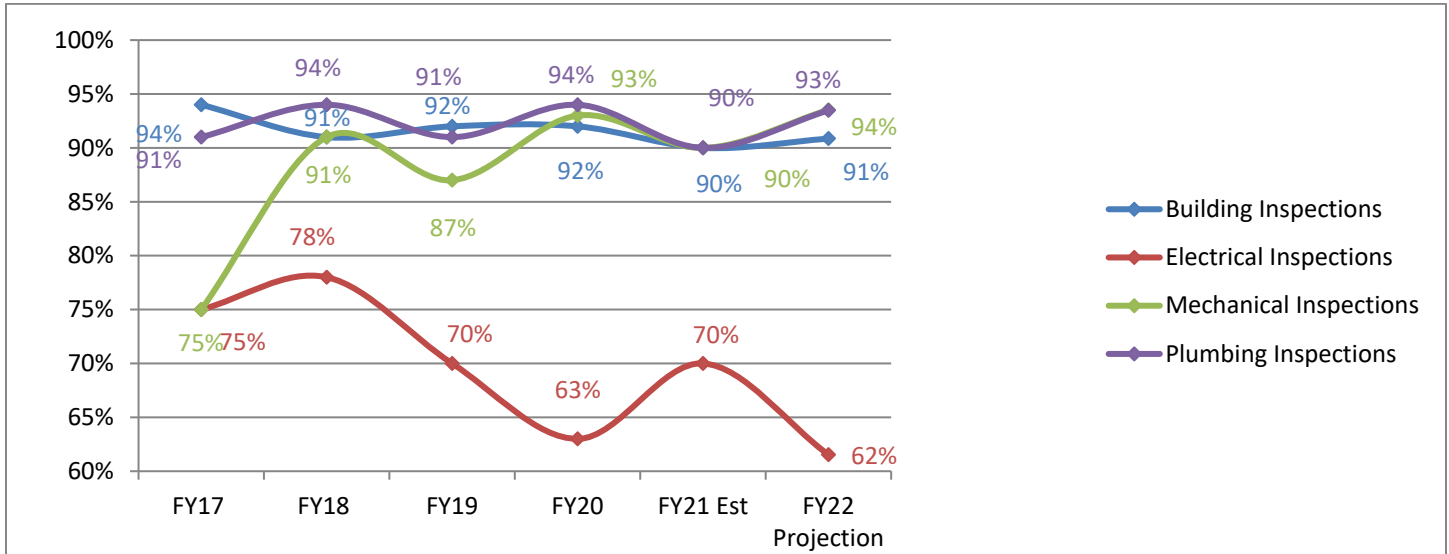
Zoning Enforcement - Provides for the administration and enforcement of the zoning sections for the *Unified Development Ordinances* (UDO) of Winston-Salem, Forsyth County, Lewisville, Clemmons, and Walkertown to ensure

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>

Performance Measures:



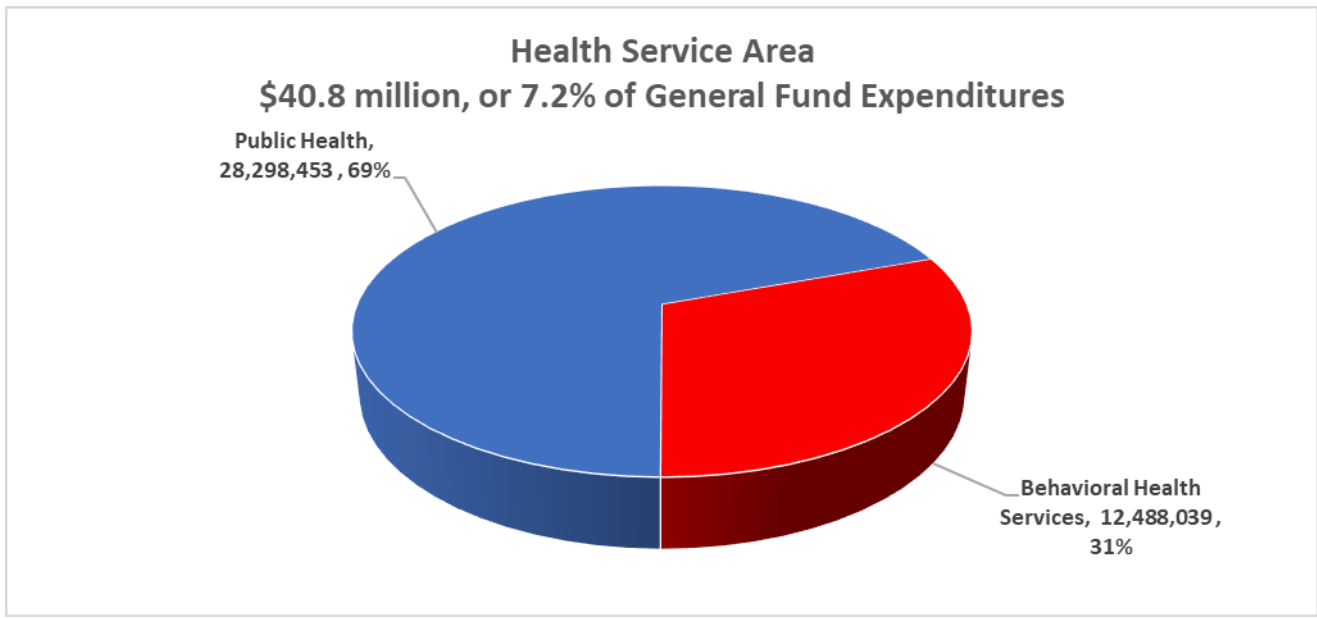
Percentage of Inspections Completed within 1 Day of Request

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,256	3,100	2,275	3,100	3,100	3,100
Zoning Enforcement	322,080	444,950	444,950	514,660	514,660	514,660
Erosion Control	87,848	170,600	170,600	111,990	111,990	111,990
Construction Control	-	(508,520)	(508,520)	(359,930)	(359,930)	(359,930)
Total County Share	<u>412,184</u>	<u>110,130</u>	<u>109,305</u>	<u>269,820</u>	<u>269,820</u>	<u>269,820</u>

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

HEALTH SERVICE AREA



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.

BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

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

Goals:

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

Program Description:

Partners Health Management supports publicly funded behavioral health services for Forsyth County residents. A comprehensive, contracted provider network includes outpatient clinicians and psychiatrists, behavioral health agencies, residential treatment programs and hospitals.

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

Current Initiatives:

- Key collaborations between managed care organization (Partners Health Management) and various community programs
 - EMS Paramedicine Program
 - Public Health Stepping Up Program
 - Sheriff’s Office Mental Health Professional and the Jail-Based Behavioral Health Unit Pilot Program.

FY24 County Funded Initiatives:

Daymark Recovery Services, Inc	\$1,031,546
Easterseals UCP NC & VA, Inc	\$174,828
Family Services, Inc	\$60,600
Financial Pathways of the Piedmont, Inc	\$19,800
Forsyth County BHS	\$23,400
Forsyth County Sheriff's Office	\$39,000
GreenTree Peer Support Program	\$78,000
Horizons Residential Care Center- Project 1	\$50,000
Horizons Residential Care Center- Project 2	\$40,000
Mental Health Association in Forsyth County	\$35,000
Monarch Project 1	\$40,000
Monarch Project 2	\$172,000
School Health Alliance for Forsyth County	\$99,770
The Enrichment Center	\$19,000
Winston-Salem Urban League	\$20,000
Young Women's Christian Association of Winston-Salem & Forsyth County, Inc	\$37,050
Total	\$1,939,994

Budget Highlights: The FY24 Adopted budget for Behavioral Health Services is \$12,488,039. This is an increase over the FY23 Budget of \$3,951,176. This increase is largely due to the transition of the Pharmacy from Public Health to Behavioral Health. 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; Stepping Up and a Health Educator position for Substance Use; a mental health professional added to the medical contract for the Law Enforcement Detention Center; DSS efforts including adult emergency placements and child protective services placements. Other allocations include the Mental Health Association, Financial Pathways, Greentree Peer Center, NAMI Northwest, YWCA’s Hawley House, Daymark, Horizons, Monarch, School Health Alliance, Family Services, and MOJI Coffee and Mental Health First Aid Training to County employees.

BEHAVIORAL HEALTH SERVICES/PARTNERS HEALTH MANAGEMENT

PROGRAM SUMMARY

	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
Stepping Up Initiative	-	-	-	662,580	662,580	662,580
Behavioral Health Services	1,914,473	3,420,176	3,569,662	8,701,253	8,701,253	8,701,253
Pharmacy	-	-	-	3,124,206	3,124,206	3,124,206
Total	<u>1,914,473</u>	<u>3,420,176</u>	<u>3,569,662</u>	<u>12,488,039</u>	<u>12,488,039</u>	<u>12,488,039</u>
	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries and Wages	5,567	456,758	525,403	990,009	990,009	990,009
Employee Benefits	1,223	175,089	114,899	406,463	406,463	406,463
Total Personal Services	<u>6,790</u>	<u>631,847</u>	<u>640,302</u>	<u>1,396,472</u>	<u>1,396,472</u>	<u>1,396,472</u>
Operating Expenditures						
Purchased Services	9,172	1,555,210	1,555,090	2,043,987	2,043,987	2,043,987
Training & Conference	-	7,000	2,600	17,674	17,584	17,584
Materials and Supplies	-	14,500	13,000	2,616,891	2,616,891	2,616,891
Operating Supplies	-	12,940	19,740	9,105	9,105	9,105
Aid to Other Agencies	1,898,510	1,198,679	1,338,930	385,000	385,000	385,000
Total Operating Expenditures	<u>1,907,682</u>	<u>2,788,329</u>	<u>2,929,360</u>	<u>5,072,657</u>	<u>5,072,567</u>	<u>5,072,567</u>
Budget Reserve	-	-	-	6,019,000	6,019,000	6,019,000
Total Expenditures	<u>1,914,472</u>	<u>3,420,176</u>	<u>3,569,662</u>	<u>12,488,129</u>	<u>12,488,039</u>	<u>12,488,039</u>
POSITIONS (FT/PT)		1/0	1/0	15/1	15/1	15/1
REVENUES	<u>117,577</u>	<u>769,400</u>	=	<u>9,603,245</u>	<u>9,603,245</u>	<u>9,603,245</u>

PUBLIC HEALTH

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 Management, Care Coordination for Children and Nurse Family Partnership.

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

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

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

Current Initiatives:

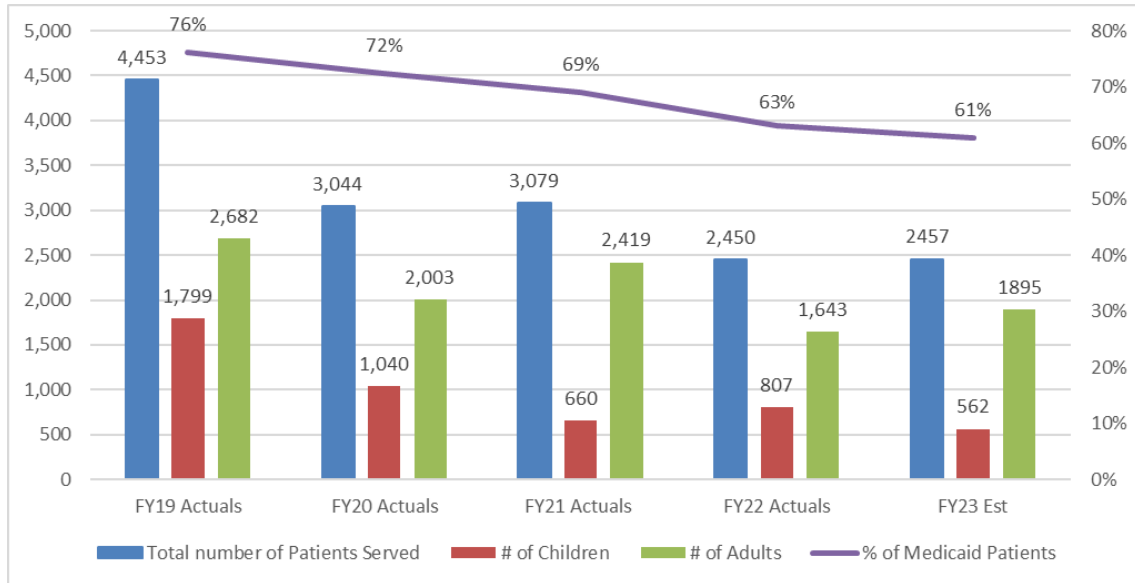
- Conduct a full strategic plan every three years for the Forsyth County Department of Public Health.
- Coordinate General Services regarding future space needs
- Conduct five dental sealant projects with WS/FCS.
- Conduct a team-building exercise for Public Health Leadership.
- Achieve or exceed an 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 3rd Floor.
- Pay for added authorizations for Environmental Health employees.
- Explore telecommuting for staff.

PUBLIC HEALTH

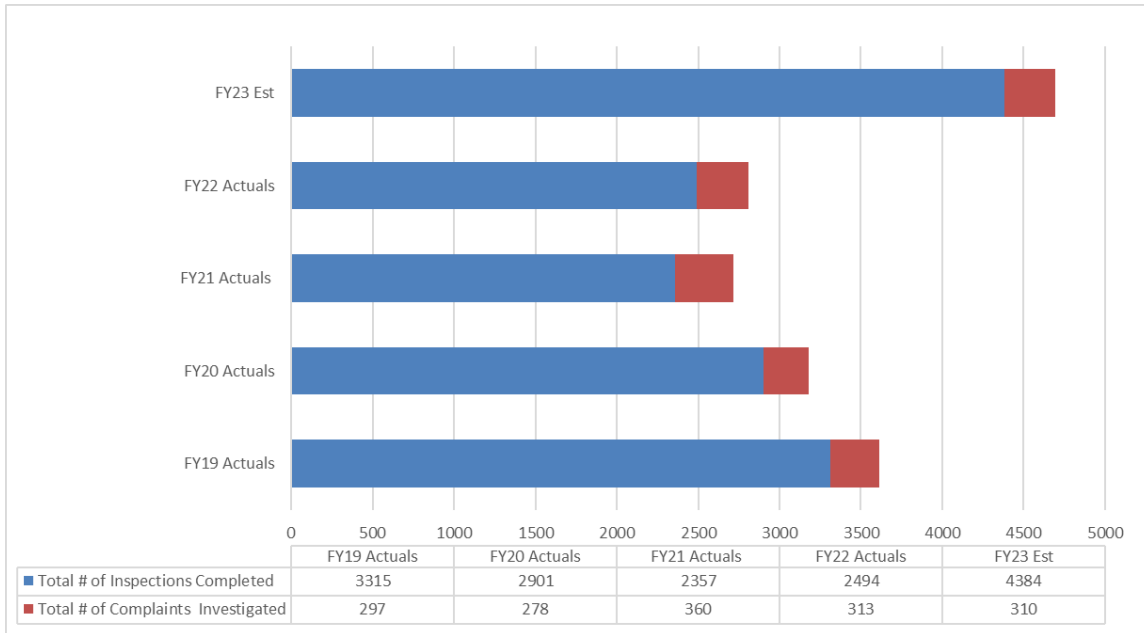
Budget Highlights:

The FY24 Adopted Budget reflects a net County dollar decrease of \$571,324 or 3.9% from the current year original. Personal Services decreased \$55,942 or 0.2% due to the transition of Pharmacy over to Behavioral Health as well as removal of some COVID Temporary Positions. Operating expenses decreased \$4,337,320 or 43.8% compared to the FY23 budget. This large decrease in operating supplies is due to the reduction of Inventory expense, which has been transferred to Behavioral Health in FY24 as a part of the Pharmacy move, as well as the end of a number of COVID Agreement Addendums and the expenses associated with them. The FY24 Adopted Budget for Public Health includes the addition of 1 Full-time Environmental Health Specialists.

Performance Measures:



Dental Clinic



Food and Lodging Inspections

PUBLIC HEALTH

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	2,614,097	5,567,457	1,983,925	3,206,860	3,202,560	3,202,560
Lab Services	944,198	1,116,813	893,223	1,164,431	1,164,431	1,164,431
Environmental Health	2,683,789	3,345,061	3,142,094	3,605,928	3,603,128	3,754,654
Personal Health & Nursing	10,374,712	13,898,508	9,404,479	14,205,043	14,218,498	14,218,498
WIC	1,854,006	2,328,653	2,013,353	2,781,593	2,781,593	2,781,593
Pharmacy	2,406,322	3,087,357	2,636,558	-	-	-
Dental Clinic	655,394	1,166,979	839,297	1,011,940	1,011,940	1,011,940
Community Health	356,848	850,003	528,055	806,043	806,043	806,043
Preventive Health Services	1,134,623	1,330,784	1,199,254	1,358,934	1,358,734	1,358,734
Total	<u>23,023,989</u>	<u>32,691,615</u>	<u>22,640,238</u>	<u>28,140,772</u>	<u>28,146,927</u>	<u>28,298,453</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	11,579,873	16,265,921	12,485,964	15,958,113	15,958,113	16,101,505
Other Employee Comp.	19,813	-	275	-	-	-
Employee Benefits	4,460,566	6,528,687	5,285,362	6,637,261	6,637,261	6,637,261
Board Compensation	1,800	4,250	1,800	4,250	4,250	4,250
Total Personal Services	<u>16,062,052</u>	<u>22,798,858</u>	<u>17,773,401</u>	<u>22,599,624</u>	<u>22,599,624</u>	<u>22,743,016</u>

Operating Expenditures

Professional Fees	2,039,181	1,210,226	614,915	1,420,930	1,418,430	1,418,430
				<i>Temporary Help, lab fees, medical fees</i>		
Maintenance Service	43,227	72,262	60,693	79,020	77,995	77,995
Rent	46,400	69,496	44,346	70,996	70,996	70,996
				<i>Equipment rental, space rental for Administration & Dental Clinic</i>		
Utility Services	78,181	105,892	103,392	116,840	116,840	116,840
				<i>Water & sewer</i>		
Other Purchased Services	845,948	1,034,043	452,297	948,350	978,350	979,484
				<i>Advertising, printing, telephone, insurance premiums, contracts</i>		
Training & Conference	53,177	163,760	129,946	214,061	204,791	206,791
				<i>Travel and personal mileage</i>		
General Supplies	362,208	482,137	166,432	379,371	374,321	377,321
				<i>General supplies, small equipment, books & subscriptions, office supplies, postage</i>		
Operating Supplies	1,376,045	2,642,163	1,154,183	2,271,939	2,265,939	2,267,939
				<i>Software, audio visual supplies, medical supplies, other operating supplies</i>		
Inventory Purchases	1,944,064	2,500,000	2,100,000	-	-	-
				<i>Pharmacy inventory</i>		
Other Operating Costs	53,648	134,443	40,633	39,641	39,641	39,641
				<i>Memberships & dues, insurance claims</i>		
Total Operating Exps.	<u>6,842,079</u>	<u>8,414,422</u>	<u>4,866,837</u>	<u>5,541,148</u>	<u>5,547,303</u>	<u>5,555,437</u>

Contingency	-	1,353,420	-	-	-	-
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Capital Outlay

Capital Outlay	29,261	30,000	-	-	-	-
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Payments to Other Agencies

Payments to Other Agencies	90,597	94,915	-	-	-	-
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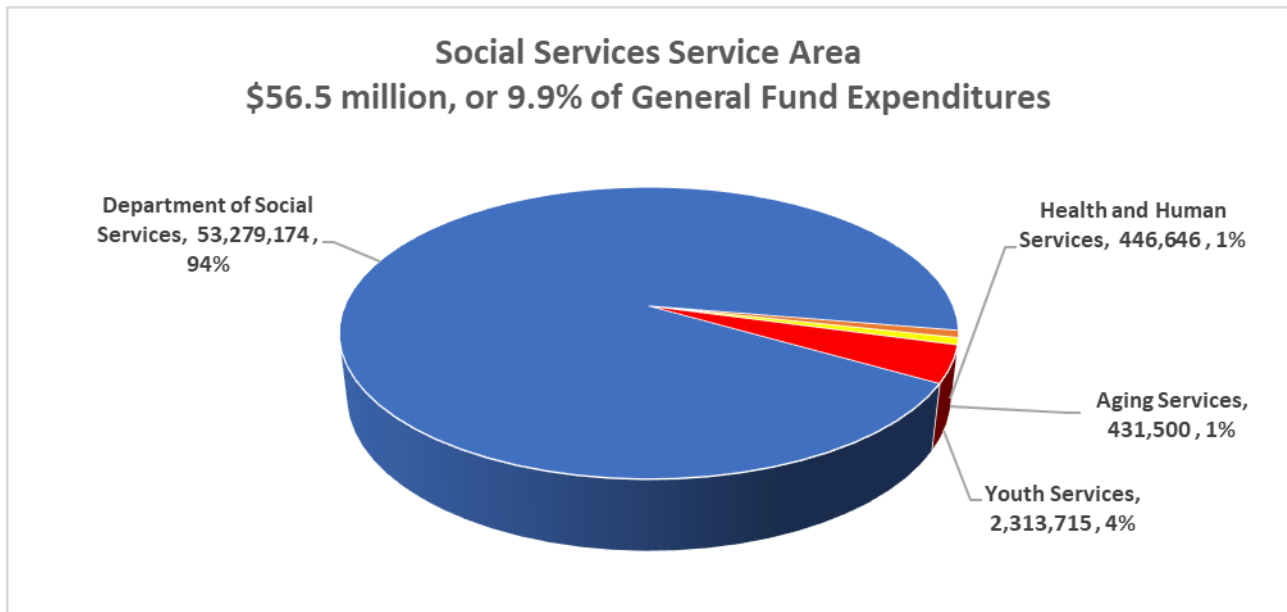
TOTAL EXPENDITURES	<u>23,023,989</u>	<u>32,691,615</u>	<u>22,640,238</u>	<u>28,140,772</u>	<u>28,146,927</u>	<u>28,298,453</u>
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REVENUES

	<u>11,028,138</u>	<u>18,097,798</u>	<u>11,209,029</u>	<u>13,133,312</u>	<u>13,133,312</u>	<u>13,133,312</u>
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POSITIONS (FT/PT)	281/25	276/15	281/25	269/26	261/21	263/21
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SOCIAL SERVICES SERVICE AREA



Operating Goals & Objectives:

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

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

HEALTH AND HUMAN SERVICES

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 FY24 Adopted Budget for Health & Human Services reflects an overall decrease of \$16,127 in net County dollars from the FY23 Adopted Budget. Expenditures from Personal Services decreased \$24,167, yet Purchased Services, Travel, and Materials & Supplies increased \$8,040. There is currently no revenue to list for this department. For FY24, this department will comprise of five positions that will focus on Human Services Planning, Business Analysis, and Evaluation.

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Health & Human Services	4,584	452,773	277,082	446,646	446,646	446,646
Total	<u>4,584</u>	<u>452,773</u>	<u>277,082</u>	<u>446,646</u>	<u>446,646</u>	<u>446,646</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	3,756	309,920	194,083	297,378	297,378	297,378
Employee Benefits	828	142,853	77,642	131,228	131,228	131,228
Total Personal Services	<u>4,584</u>	<u>452,773</u>	<u>271,725</u>	<u>428,606</u>	<u>428,606</u>	<u>428,606</u>

Operating Expenditures

Other Purchased Services	-	-	5,357	10,540	10,540	10,540
				<i>Includes Telephone & Other Contractual Services</i>		
Materials and Supplies	-	-	-	3,500	3,500	3,500
Training and Conference	-	-	-	4,000	4,000	4,000

TOTAL EXPENDITURES	<u>4,584</u>	<u>452,773</u>	<u>277,082</u>	<u>446,646</u>	<u>446,646</u>	<u>446,646</u>
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POSITIONS (FT/PT)	0	5/0	5/0	5/0	5/0	5/0
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SOCIAL SERVICES

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

Goals:

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

Program Descriptions:

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

Family & Children Services - provides Children's Protective Services; In-Home Services; Foster Care placement; recruitment, licensure, training, and inspection of Foster Homes; social work and treatment for children who have experienced trauma, or who have behavioral problems; and Adoption Services.

Adult Services - provides Adult Protective Services; intake assistance; in-home care, counseling, case management, and personal aide; placement with families or assisted

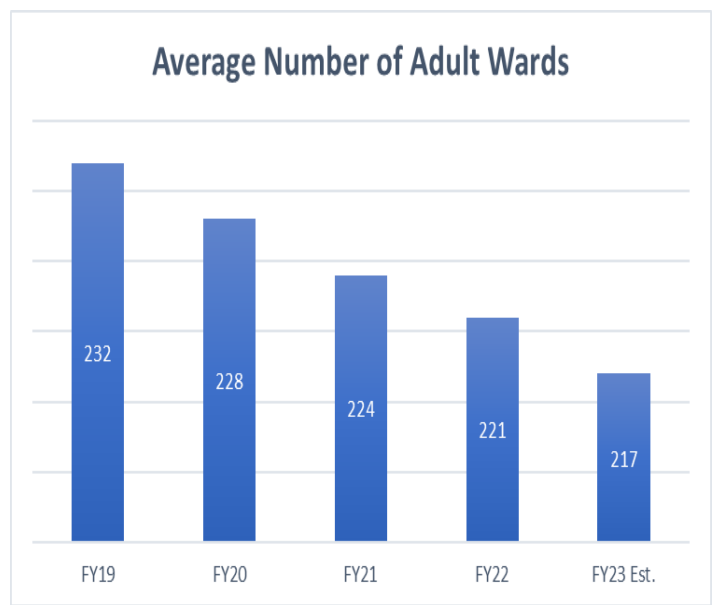
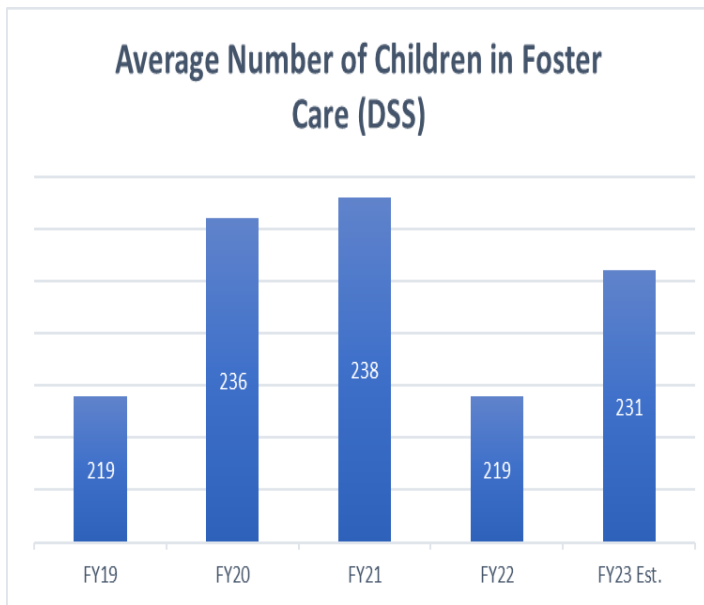
living; guardianship of those determined to be wards of the State by the Clerk of Court; inspection and monitoring of all licensed adult care facilities; complaint investigation; and employment services.

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

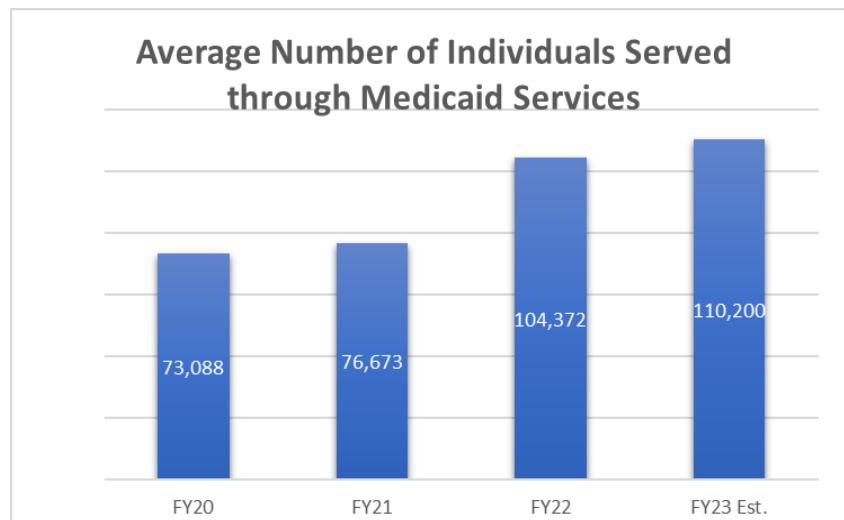
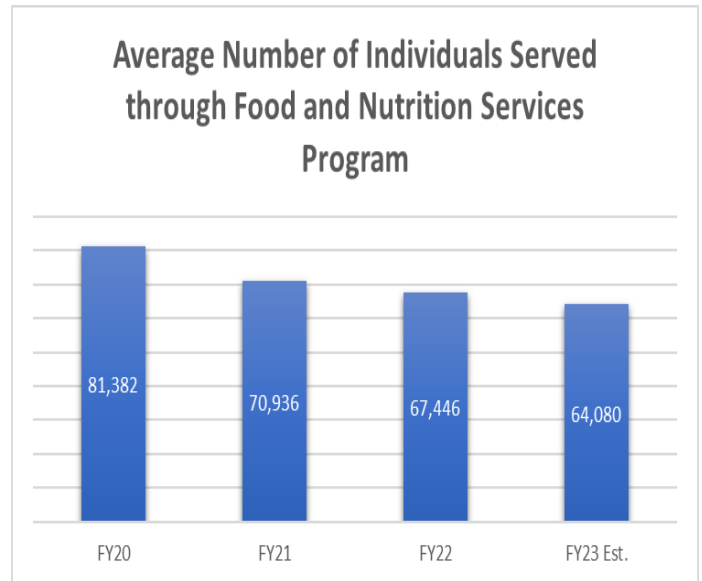
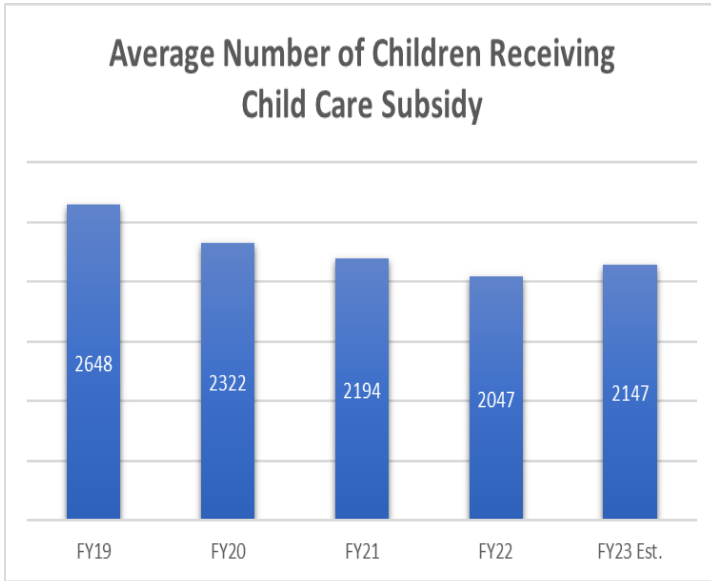
Current Initiatives:

- Implement Agency-wide strategies to improve retention rate of employees.
- Ensure Internal Accountability of Assets, Resources, Productivity and Performance.
- Enhance 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.
- Reduce the In-Home Aide Services Waiting List.

Performance Measures:



SOCIAL SERVICES



Budget Highlights: The FY24 Adopted Budget for Social Services represents an overall \$2,357,032 increase or 10.9% in net County dollars over the FY23 Adopted Budget. FY24 expenditures reflect an increase of \$3,929,318 over FY23, and revenues reflect an increase of \$1,572,281 over FY23. FY24 expenditures are driven significantly by Personal Services. Other drivers for FY24 include Travel, Professional & Technical Services, and Materials & Supplies. The Board of Commissioners approved three additional full-time positions during budget workshops. In addition to these three positions, they also added funding for a new intercom system and set aside \$200,000 for Medicaid Expansion.

SOCIAL SERVICES

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Administration	3,181,795	4,073,907	3,833,348	4,448,626	4,423,626	4,573,626
Income Support	16,147,991	17,742,636	15,214,438	20,049,372	20,049,372	20,249,372
Family & Children Service	12,273,156	16,375,981	13,953,263	16,492,062	16,492,062	16,757,622
Adult Services	5,879,735	7,599,428	7,391,860	7,624,103	7,624,103	7,624,103
Child Support	2,792,502	3,557,904	3,484,725	4,089,451	4,074,451	4,074,451
Total	<u>40,275,179</u>	<u>49,349,856</u>	<u>43,877,634</u>	<u>52,703,614</u>	<u>52,663,614</u>	<u>53,279,174</u>

	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	19,970,325	23,809,168	20,436,162	25,103,032	25,103,032	25,266,991
Employee Benefits	-	-	-	-	-	-
Other Employee Benefits	8,489,032	10,896,436	9,623,178	11,417,890	11,417,890	11,496,541
Board Compensation	-	-	-	-	-	-
Total Personal Services	<u>28,459,357</u>	<u>34,705,604</u>	<u>30,059,340</u>	<u>36,520,922</u>	<u>36,520,922</u>	<u>36,763,532</u>

Operating Expenditures

Professional Fees	205,359	242,500	226,750	369,928	369,928	369,928
Maintenance Service	11,503	13,745	18,000	20,000	20,000	20,000
Rent	-	3,000	22,509	15,000	15,000	15,000
Utility Services	222,540	300,000	300,000	312,750	312,750	312,750
Other Purchased Services	1,208,528	2,408,000	2,827,000	2,502,071	2,502,071	2,654,021
Training & Conference	39,097	93,900	124,000	204,600	164,600	167,600
General Supplies	214,509	227,980	348,710	664,521	664,521	682,221
Operating Supplies	26,342	34,500	29,500	56,500	56,500	56,800
Support & Assistance	9,741,643	10,886,627	9,442,039	11,229,460	11,229,460	11,229,460
Other Operating Costs	146,301	434,000	479,786	400,362	400,362	400,362
Budget Reserves						200,000
Total Operating Exps.	<u>11,815,822</u>	<u>14,644,252</u>	<u>13,818,294</u>	<u>15,775,192</u>	<u>15,735,192</u>	<u>16,108,142</u>

Capital Outlay

	-	-	-	407,500	407,500	407,500
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TOTAL EXPENDITURES

	<u>40,275,179</u>	<u>49,349,856</u>	<u>43,877,634</u>	<u>52,703,614</u>	<u>52,663,614</u>	<u>53,279,174</u>
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REVENUES

	<u>25,490,254</u>	<u>27,685,283</u>	<u>24,954,792</u>	<u>29,097,118</u>	<u>29,097,118</u>	<u>29,257,564</u>
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POSITIONS (FT/PT)	518/0	516/0	516/0	552/0	514/0	517/0
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AGING SERVICES

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

Program Descriptions:

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

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

Current Initiatives:

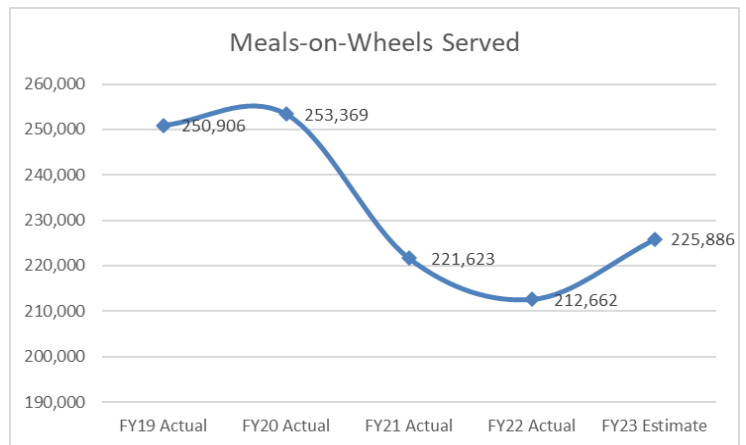
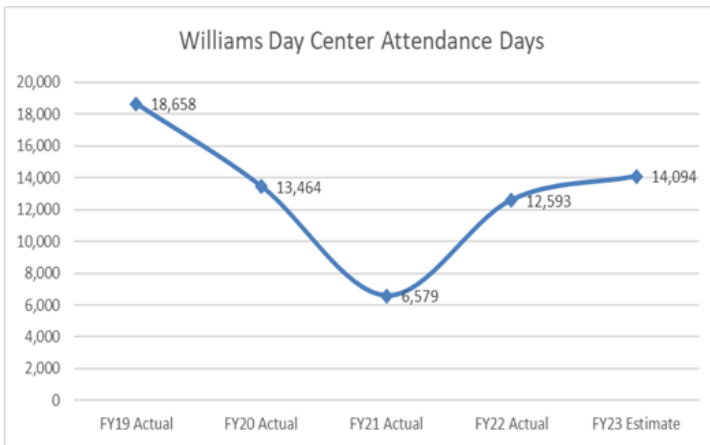
Meals on Wheels – Senior Services, Inc. provides Meals on Wheels services to homebound Forsyth County residents aged 60 and over who are unable to obtain and prepare meals for themselves. Meals on Wheels services may include home-delivered hot meals, groceries, and frozen meals.

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

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

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

Performance Measures:



PROGRAM SUMMARY

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
Aging Services	439,624	436,500	684,282	431,500	431,500	431,500
Total	<u>439,624</u>	<u>436,500</u>	<u>684,282</u>	<u>431,500</u>	<u>431,500</u>	<u>431,500</u>

AGING SERVICES

Budget Highlights: The FY24 Adopted Budget for Aging Services includes \$55,000 for the Shepherd’s Centers of Winston-Salem and Kernersville, and \$375,000 for Senior Services, Inc. (\$350,000 of which is for the Meals on Wheels program).

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES						
Other Operating Costs	1,500	1,500	1,500	1,500	1,500	1,500
	<i>Costs for Senior Tarheel Legislature</i>					
Payments T/O Agencies						
Senior Services, Inc.	370,000	380,000	627,782	400,000	375,000	375,000
Shepherd's Centers	65,000	55,000	55,000	70,000	55,000	55,000
Trans-Aid - EDTAP Grant	189,768	-	-	-	-	-
TOTAL EXPENDITURES	<u>626,268</u>	<u>436,500</u>	<u>684,282</u>	<u>471,500</u>	<u>431,500</u>	<u>431,500</u>
REVENUES	<u>172,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

YOUTH SERVICES

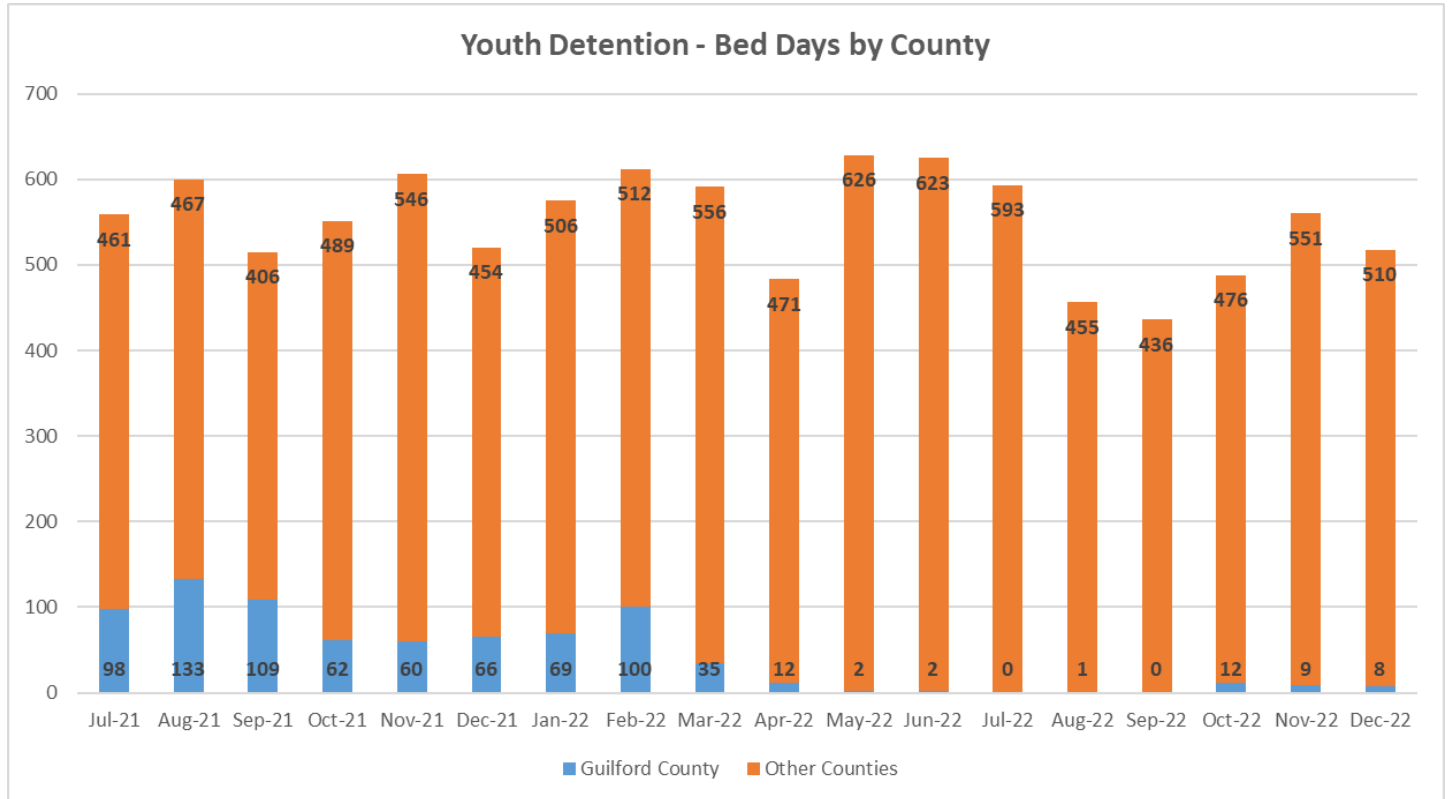
Department Mission: To provide secure short-term care to juveniles who are accused or adjudicated pending court action.

Program Descriptions:

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

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

Performance Measures:



Youth Detention – Bed Days by County

Budget Highlights:

Youth Services includes two components – the cost to the County for housing youth who have been remanded to a youth detention facility and the pass-through funding for the Juvenile Crime Prevention Council. Expenditures are increasing due to the increased cost of housing while revenue is staying the same as compared to FY23.

On December 1, 2019, Raise-the-Age went into effect across North Carolina, which impacted youth alleged to have committed nonviolent offenses and ensures that youth up to 18-years old will be heard in juvenile court. The cost to house Forsyth County juveniles in various youth detention facilities doubled in fiscal year 2021, increasing from \$507,154 in FY20 to an estimated \$1,090,924.00 in FY21. FY22 did experience a decrease to \$673,562 in Youth Service-related expenditures but in FY23, cost began to rise again to an estimated \$835,920 and will continue to increase in FY24.

The Juvenile Crime Prevention Council received applications totaling \$1,079,041 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 FY24 are the Children’s Center of NWNC, Insight Human Services, Authoring Action, Parenting Path, Family Services, YWCA, Triad Restorative Justice, Aspire and Youth Collaborative.

YOUTH SERVICES

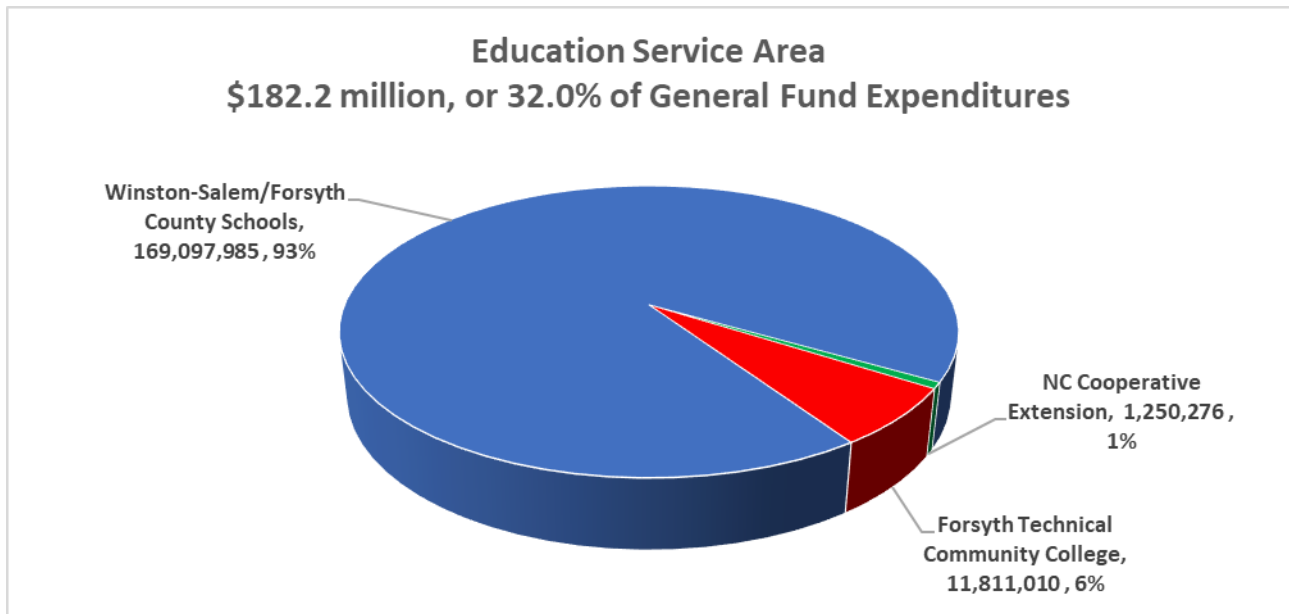
PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Youth Services	673,562	945,000	835,920	1,050,000	1,050,000	1,372,863
JCPC Administration	1,027,278	940,852	925,852	940,852	940,852	940,852
Total	<u>1,700,840</u>	<u>1,885,852</u>	<u>1,761,772</u>	<u>1,990,852</u>	<u>1,990,852</u>	<u>2,313,715</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	4,480	15,000	15,000	10,000	10,000	10,000
Employee Benefits	2,960	-	-	5,000	5,000	5,000
Total Personal Services	<u>7,440</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<i>Operating Expenditures</i>						
Other Purchased Services	691,837	945,000	1,090,924	1,050,000	1,050,000	1,050,000
				<i>Includes food service contract & out-of-county placement costs</i>		
Materials and Supplies	468	500	-	500	500	500
Other Operating Costs	6,611	-	-	-	-	-
Total Operating Exps.	<u>698,916</u>	<u>945,500</u>	<u>1,090,924</u>	<u>1,050,500</u>	<u>1,050,500</u>	<u>1,050,500</u>
Contingency	-	<u>925,352</u>	<u>925,352</u>	-	-	-
Payments T/O Agencies	<u>971,352</u>	-	-	<u>925,352</u>	<u>925,352</u>	<u>925,352</u>
				<i>Payments for JCPC Vendors</i>		
Budget Reserve	-	-	-	-	-	<u>322,863</u>
				<i>Gun and gang funding</i>		
TOTAL EXPENDITURES	<u>1,677,708</u>	<u>1,885,852</u>	<u>2,031,276</u>	<u>1,990,852</u>	<u>1,990,852</u>	<u>2,313,715</u>
<u>REVENUES</u>	<u>970,595</u>	<u>940,852</u>	<u>940,852</u>	<u>940,852</u>	<u>940,852</u>	<u>1,263,715</u>



EDUCATION SERVICE AREA



Operating Goals & Objectives:

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

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

N.C. COOPERATIVE EXTENSION

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

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.

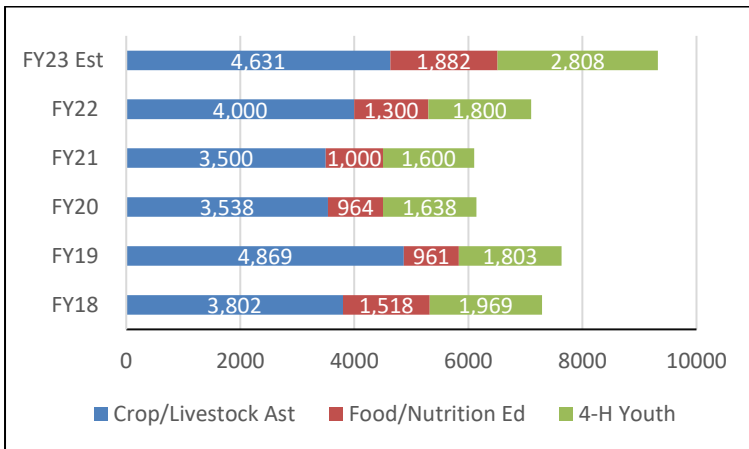
Youth Development - teaches science, technology, life skills and community service to youth ages 5-18.

Current Initiatives:

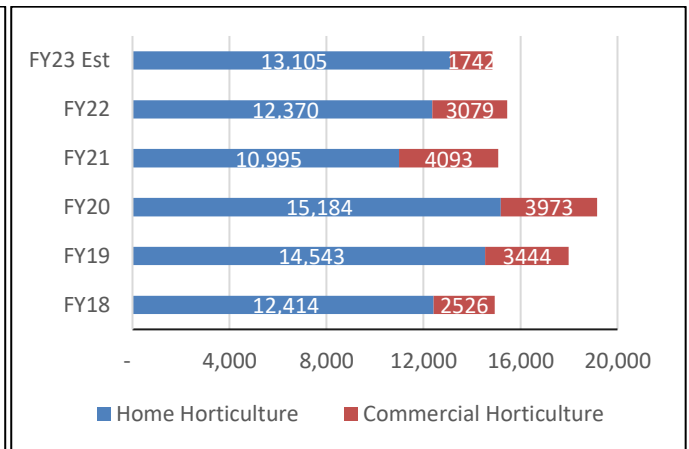
- Provide technical and educational assistance to community, home, and commercial gardeners.

- Provide research-based educational information for farmers, inclusive of training and support to increase 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.

Performance Measures:



Program Participants



Horticulture Calls Assisted

Budget Highlights: The FY24 Adopted Budget for Cooperative Extension is a net county dollar increase of \$53,847, or 6.8%. This increase is largely driven by increases Salaries and Benefits for County and State employees, and by a decrease in anticipated revenue for Consumer Horticulture projects. Revenue for these projects is identified by agents and requested from the NC Farm Bureau each year. The FY24 Adopted Budget for Soil & Water and Forestry is a net county decrease of \$3,228, or -1.7%. The largest change is the addition of \$80,000 in revenue and expenditures for a NC Department of Agriculture grant for streamflow rehabilitation assistance at the Town Fork watershed. An ASL was requested but not funded in FY24, to change a part-time Soil & Water Conservationist to a full-time position. In FY23, Cooperative Extension added one full-time position funded by an ARPA grant for a Community Produce Box Program.

N.C. COOPERATIVE EXTENSION

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
NC Cooperative Extension	640,016	909,362	735,907	940,644	940,644	940,644
Soil & Water	479,998	156,392	165,639	231,832	231,832	231,832
Forestry	54,593	75,200	77,588	77,800	77,800	77,800
TOTAL	<u>1,174,607</u>	<u>1,140,954</u>	<u>979,134</u>	<u>1,250,276</u>	<u>1,250,276</u>	<u>1,250,276</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	134,208	182,911	146,647	188,928	188,928	188,928
Employee Benefits	109,152	121,738	87,918	126,293	126,293	126,293
Total Personal Services	<u>243,360</u>	<u>304,649</u>	<u>234,565</u>	<u>315,221</u>	<u>315,221</u>	<u>315,221</u>

Operating Expenditures

Professional Fees	-	-	-	-	-	-
Maintenance Service	3,419	4,150	3,785	4,350	4,350	4,350
Rent	354	1,320	400	1,320	1,320	1,320
Utility Services	21,933	36,805	36,255	38,457	38,457	38,457
Other Purchased Services	773,810	551,284	521,284	654,777	654,777	654,777
<i>Includes salary/fringe for "send-in" positions. Alarm monitoring, printing, advertising, insurance premiums, telephone</i>						
Training & Conference	5,740	18,765	11,984	23,953	23,953	23,953
General Supplies	22,230	51,303	27,044	46,603	46,603	46,603
Operating Supplies	29,948	55,969	33,796	49,389	49,389	49,389
Other Operating Costs	4,445	15,009	2,483	11,454	11,454	11,454
<i>Memberships, administration costs, insurance claims</i>						
Total Operating Exps.	<u>861,879</u>	<u>734,605</u>	<u>637,031</u>	<u>830,303</u>	<u>830,303</u>	<u>830,303</u>

Capital **19,740** **33,000** **29,950** **26,952** **26,952** **26,952**

Payments T/O Agencies **54,593** **75,200** **77,588** **77,800** **77,800** **77,800**

TOTAL EXPENDITURES **1,179,572** **1,147,454** **979,134** **1,250,276** **1,250,276** **1,250,276**

REVENUES **500,339** **159,620** **159,620** **218,323** **218,323** **218,323**

POSITIONS (FT/PT) 17/2 17/2 18/3 19/2 18/3 18/3

FORSYTH TECHNICAL COMMUNITY COLLEGE

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 partnered with Atrium Health Wake Forest Baptist and Novant Health for apprenticeships for magnetic resonance imaging (MRI) as part of FTCC's Learn and Earn Apprenticeship Program (LEAP). Forsyth Technical Community College will receive nearly \$2 million over a three-year period from the federal Build Back

Better Regional Challenge Grant to support life science programs. FTCC began exploring the possibility of adding an intercollegiate athletic program. Dr. Janet Spriggs was elected as the Vice President of Membership for the American Association of Women in Community Colleges (AAWCC).

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

Budget Highlights: The FY24 Adopted Budget for Forsyth Technical Community College (FTCC) is \$317,422, or 2.8% higher than the FY23 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.

	FY 22-23 Budget	Request	FY 23-24 Recommend	Adopted
Personal Services				
Salaries	1,957,500	1,997,512	1,997,512	1,997,512
Longevity	163,994	169,500	169,500	169,500
Salary Supplements	1,701,034	1,932,000	1,816,517	1,816,517
Fringe Benefits	1,372,890	1,602,042	1,487,466	1,487,466
Training & Conference	15,350	19,000	15,350	15,350
Work Study	75,000	75,000	75,000	75,000
Total Personal Services	5,285,768	5,795,054	5,561,345	5,561,345
Contractual Services				
Legal Fees	25,000	25,000	25,000	25,000
Maintenance Service	576,571	658,500	658,500	658,500
Space Rental	73,000	75,000	75,000	75,000
Telephone	319,000	194,000	194,000	194,000
Electricity	1,330,000	1,300,000	1,300,000	1,300,000
Water	325,000	135,000	135,000	135,000
Natural Gas	364,800	355,000	355,000	355,000
Insurance	734,500	690,000	690,000	690,000
Janitorial	1,012,493	1,102,665	1,102,665	1,102,665
Grounds	176,500	257,500	257,500	257,500
Security	190,956	132,000	132,000	132,000
Total Contractual Services	5,127,820	4,924,665	4,924,665	4,924,665
Supplies & Materials				
Custodial Supplies	345,000	398,000	398,000	398,000
Maintenance Supplies	245,000	410,000	410,000	410,000
Auto Parts & Supplies	35,000	62,000	62,000	62,000
Total Supplies & Materials	625,000	870,000	870,000	870,000
Total Direct Expense	<u>11,038,588</u>	<u>11,589,719</u>	<u>11,356,010</u>	<u>11,356,010</u>
Capital Outlay (ongoing)	455,000	455,000	455,000	455,000
TOTAL	<u>11,493,588</u>	<u>12,044,719</u>	<u>11,811,010</u>	<u>11,811,010</u>



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

Budget Highlights: The FY24 Adopted Budget for WSFCS provides an increase of \$8,239,704, or 5.1% over the FY23 Adopted Budget. This amount was determined using the funding formula that had been used for several years. A chart detailing the formula is in the Overview of Changes in the Financial Section of this document. In addition to the formula-derived amount, the Board of Commissioners approved setting aside \$1,000,000 in a budget reserve for WSFCS for possible classified pay adjustments.

Also listed in the Program Summary is a line detailing the amount of Debt Service to be paid by the County for debt on past bond referenda as well as the November 2016 School Bond Referendum that will have its final debt issued in 2023, along with an increased issuance of 2/3rds General Obligation bonds for WSFCS projects. This provides a truer accounting of the County's commitment to assist WSFCS with its mission.

SAT RESULTS			
Total Reading/Writing & Math	2020	2021	2022
WSFCS Average	1,091	1,149	1,140
NC Average	1,089	1,147	1,130
US Average	1,030	1,038	1,028

2021-2022 End of Grade Test Results			
Reading/Math	Grade 3	Grade 5	Grade 8
WSFCS - All Students	40.2/47.9	36.1/41.7	39.8/31.7
NC - All Students	46.5/57.2	45.7/51.1	50.7/42.1
% of Students who scored at least Level 3			

PROGRAM SUMMARY

	FY 21-22		FY 22-23		FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
Instructional Programs	100,516,717	99,184,733	101,110,432	109,638,237	103,812,748	104,812,748
Support Services	44,008,172	46,418,520	46,418,520	51,310,765	48,584,434	48,584,434
Ancillary Services	69,767	73,588	73,588	81,344	77,022	77,022
Non-Programmed Charges	8,987,722	9,479,984	9,479,984	10,479,120	9,922,325	9,922,325
Capital Program	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456
Total	<u>159,283,834</u>	<u>160,858,281</u>	<u>162,783,980</u>	<u>177,210,922</u>	<u>168,097,985</u>	<u>169,097,985</u>
Current Expense	153,582,378	155,156,825	157,082,524	171,509,466	162,396,529	163,396,529
Capital Outlay	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456
Debt Service	52,403,049	51,764,008	50,612,234	62,350,629	62,350,629	61,961,762
Total	<u>211,686,883</u>	<u>212,622,289</u>	<u>213,396,214</u>	<u>239,561,551</u>	<u>230,448,614</u>	<u>231,448,615</u>

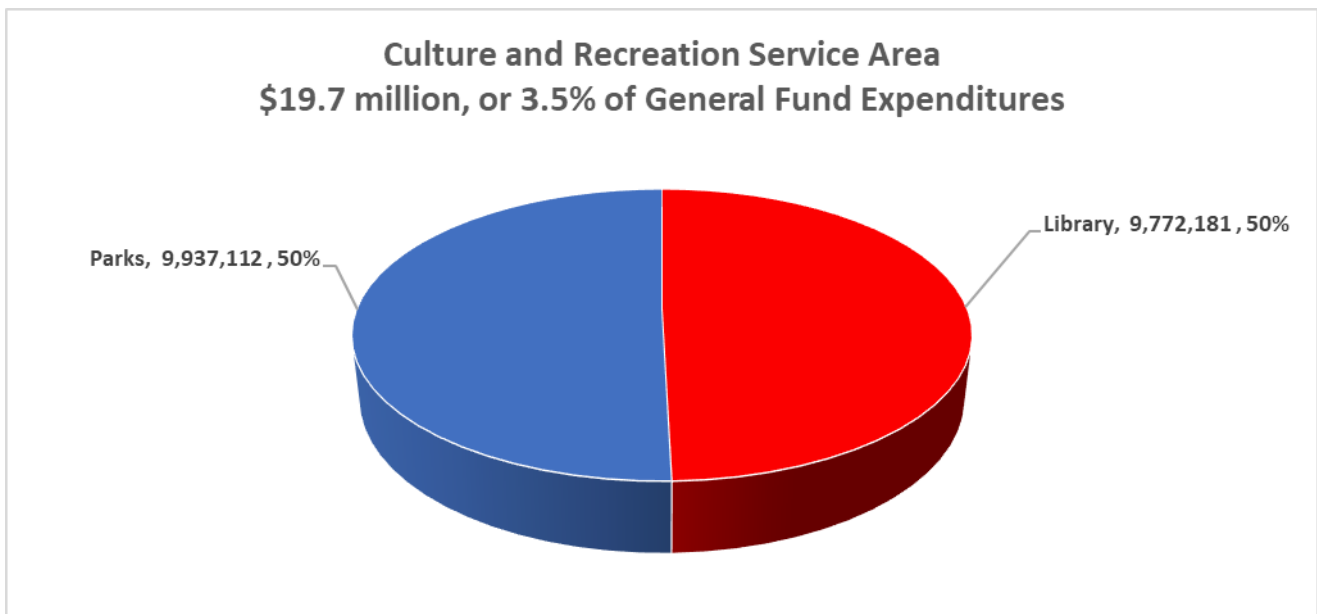
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
<u>Instructional Programs</u>						
Regular	54,718,594	50,878,228	52,803,927	56,240,502	53,252,234	53,252,234
Special Population	7,878,039	8,309,522	8,309,522	9,185,298	8,697,249	8,697,249
Alternative	2,331,890	2,459,609	2,459,609	2,718,838	2,574,376	2,574,376
School Leadership	14,505,395	15,299,862	15,299,862	16,912,380	16,013,762	16,013,762
Co-Curricular	4,057,362	4,279,585	4,279,585	4,730,629	4,479,273	4,479,273
School Based Support	17,025,437	17,957,927	17,957,927	19,850,590	18,795,854	18,795,854
Budget Reserve	-	-	-	-	-	1,000,000
Total Instructional Programs	100,516,717	99,184,733	101,110,432	109,638,237	103,812,748	104,812,748
<u>Support Services</u>						
Support & Development	2,116,369	2,232,283	2,232,283	2,467,553	2,336,443	2,336,443
Special Population Support	531,395	560,500	560,500	619,573	586,653	586,653
Alternative Programs Support	349,597	368,745	368,745	407,609	385,951	385,951
Technology Support	2,202,323	2,322,945	2,322,945	2,567,770	2,431,335	2,431,335
Operational Support	27,739,522	29,258,828	29,258,828	32,342,540	30,624,061	30,624,061
Financial & HR	5,640,751	5,949,698	5,949,698	6,576,762	6,227,314	6,227,314
Accountability	899,180	948,429	948,429	1,048,388	992,683	992,683
System-Wide Pupil Support	1,258,162	1,327,072	1,327,072	1,466,938	1,388,994	1,388,994
Policy, Leadership & PR	3,270,873	3,450,020	3,450,020	3,813,632	3,611,000	3,611,000
Total Support Services	44,008,172	46,418,520	46,418,520	51,310,765	48,584,434	48,584,434
<u>Ancillary Services</u>						
Community Services	57,573	60,726	60,726	67,126	63,560	63,560
Nutrition Services	12,194	12,862	12,862	14,218	13,462	13,462
Total Ancillary Services	69,767	73,588	73,588	81,344	77,022	77,022
<u>Non-Programmed Charges</u>						
Charter Schools	8,987,722	9,479,984	9,479,984	10,479,120	9,922,325	9,922,325
Total Non-Programmed Charges	8,987,722	9,479,984	9,479,984	10,479,120	9,922,325	9,922,325
Total Current Expense	153,582,378	155,156,825	157,082,524	171,509,466	162,396,529	163,396,529
<u>Capital Outlay</u>						
Regular	857,208	857,208	857,208	857,208	857,208	857,208
Special Population	135,000	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	2,970,748
Accountability	1,500	1,500	1,500	1,500	1,500	1,500
System Wide	2,000	2,000	2,000	2,000	2,000	2,000
Tfr to Schools Maint. CPO	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Total Capital Outlay	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456	5,701,456
Total	<u>159,283,834</u>	<u>160,858,281</u>	<u>162,783,980</u>	<u>177,210,922</u>	<u>168,097,985</u>	<u>169,097,985</u>

	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
State Current Expense Fund	377,924,336	372,541,684	418,373,046
Local Current Expense Fund	155,182,377	156,756,825	163,996,529
Capital Outlay Fund	3,966,456	4,166,456	3,966,456
Federal Grants Fund	291,499,667	202,733,628	144,796,301
Child Nutrition Fund	28,030,071	31,026,215	31,026,215
Total	<u>856,602,907</u>	<u>767,224,808</u>	<u>762,158,547</u>



CULTURE & RECREATION SERVICE AREA



Operating Goals & Objectives:

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

- a. Maintaining and operating 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, leisure reading, audio-video, children's, career, education, and job related services, as well as public access computers.
- c. Providing recreational opportunities at all County parks.
- d. Providing recreational opportunities 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:

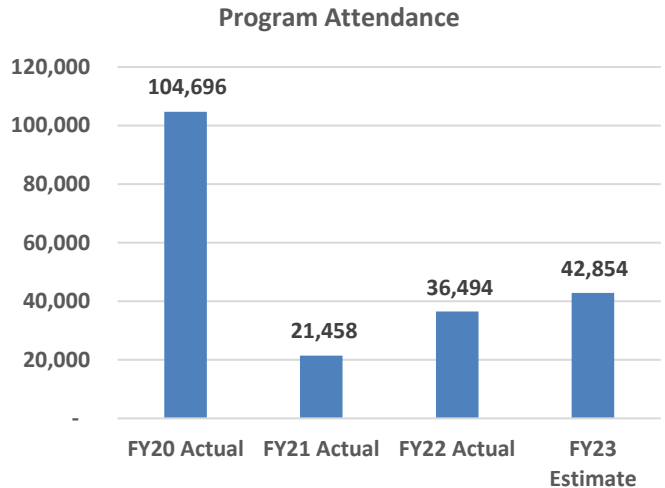
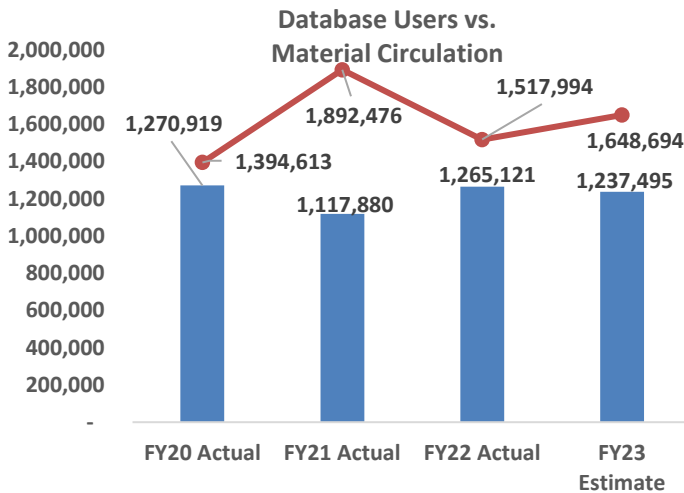
Central Library - provides research, genealogy, leisure reading, audio/visual, children's materials, and career education resources. The Library also offers public access computers, inter-library loans, and a number of on-line resources.

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 FY24 Adopted Budget reflects an increase in expenditures of \$833,273 or 9.32% over CYO, and an increase in revenues of \$101,532 or 24.24% resulting in an overall increase in net County dollars of \$731,741 or 8.59%. Personal Services accounts for 91.90% of the total increase of Expenditures due to the Lockton Study salary increases and other increasing employee benefits. Other increases are reflected in Materials & Supplies and Capital Assets, while Purchased Services, Travel, and Other Operating Costs decreased.

PROGRAM SUMMARY

	FY 21-22		FY 22-23		FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
Library Administration	1,667,707	2,353,098	2,099,181	2,632,855	2,611,105	2,611,105
Headquarter	650,383	723,625	631,691	836,909	826,369	826,369
Extension	387,879	401,883	405,250	364,304	364,304	364,304
Branches	4,723,788	5,460,302	4,944,724	5,985,210	5,970,403	5,970,403
TOTAL	<u>7,429,757</u>	<u>8,938,908</u>	<u>8,080,846</u>	<u>9,819,278</u>	<u>9,772,181</u>	<u>9,772,181</u>

FORSYTH COUNTY PUBLIC LIBRARIES

	FY 21-22 Actual	Original	FY 22-23 Estimate	Request	FY 23-24 Recommend Adopted	
EXPENDITURES						
Personal Services						
Salaries & Wages	3,959,876	4,659,514	4,235,118	5,167,059	5,167,059	5,167,059
Other Employee Benefits	7,750	-	-	-	-	-
Employee Benefits	1,608,352	2,017,007	1,880,518	2,275,219	2,275,219	2,275,219
<i>Total Personal Services</i>	5,575,978	6,676,521	6,115,636	7,442,278	7,442,278	7,442,278
Operating Expenditures						
Maintenance Service	63,063	66,950	36,935	72,797	71,395	71,395
				<i>Exterminating & solid waste svcs., equipment repair</i>		
Rent	5,562	8,275	4,119	6,105	6,105	6,105
				<i>Rent for Kernersville Branch and other misc. rentals</i>		
Utility Services	331,243	415,587	379,000	428,238	418,518	418,518
					<i>Water & sewer</i>	
Other Purchased Services	404,390	599,995	564,620	562,260	547,610	547,610
				<i>Software license, printing, book processing, insurance premiums, on-line services & telephone services</i>		
Travel	9,543	31,195	28,945	31,060	31,060	31,060
General Supplies	61,304	80,065	71,999	91,200	80,330	80,330
				<i>Office supplies, small equipment, repair supplies & subscriptions</i>		
Operating Supplies	868,319	1,021,520	858,277	1,039,460	1,029,005	1,029,005
				<i>Books, periodicals, A/V supplies, software and operating supplies</i>		
Other Operating Costs	30,143	38,800	21,315	20,660	20,660	20,660
					<i>Insurance memberships</i>	
Total Operating Exps.	1,773,566	2,262,387	1,965,210	2,251,780	2,204,683	2,204,683
Capital Outlay	80,213	-	-	125,220	125,220	125,220
Total Expenditures	<u>7,429,757</u>	<u>8,938,908</u>	<u>8,080,846</u>	<u>9,819,278</u>	<u>9,772,181</u>	<u>9,772,181</u>
REVENUES						
	<u>395,222</u>	<u>418,855</u>	<u>415,515</u>	<u>520,637</u>	<u>520,387</u>	<u>520,387</u>
POSITIONS (FT/PT)	91/46	94/46	94/46	94/46	94/46	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.

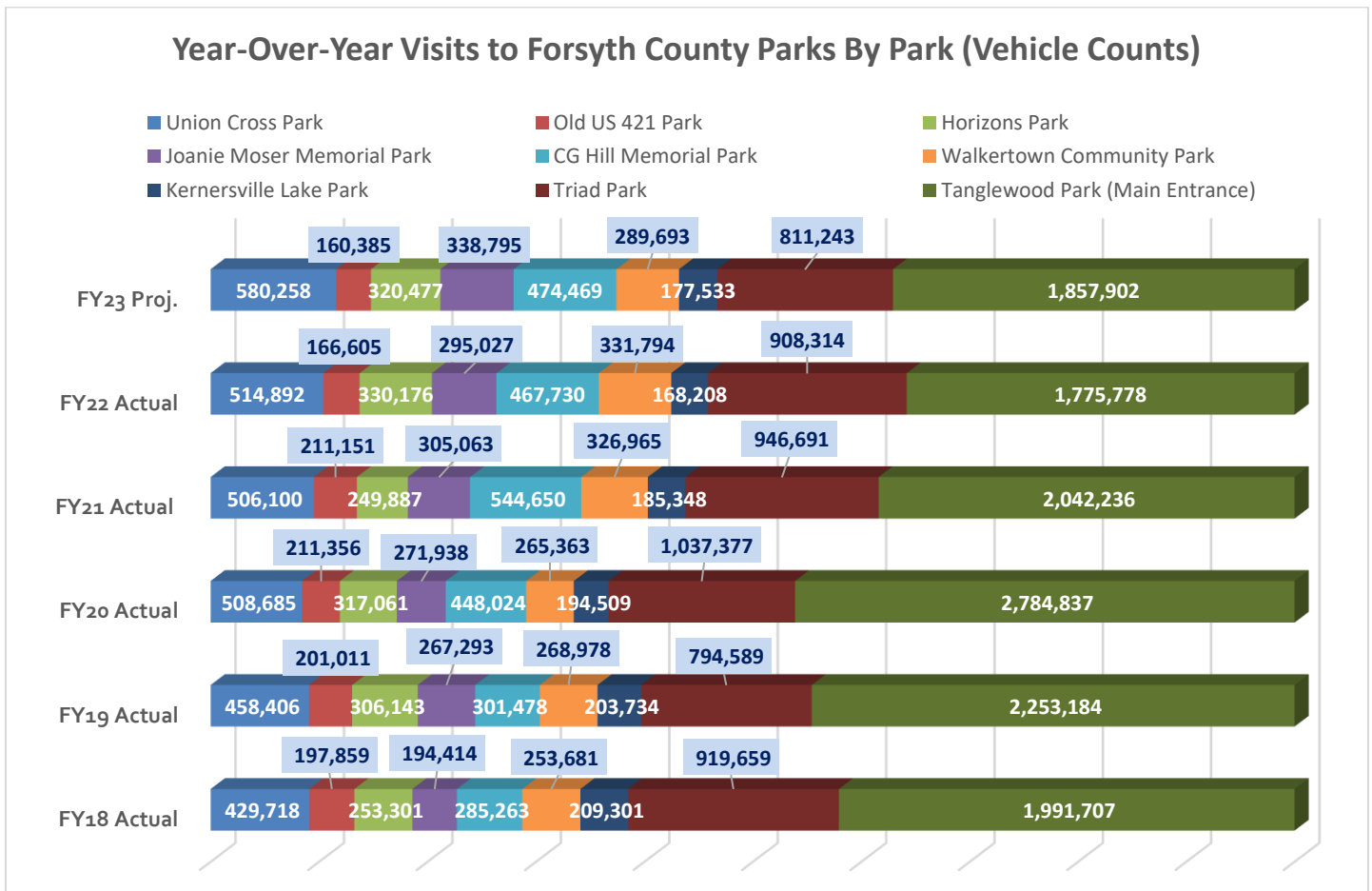
Park Maintenance - provides maintenance at parks and their associated facilities.

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

Current Initiatives:

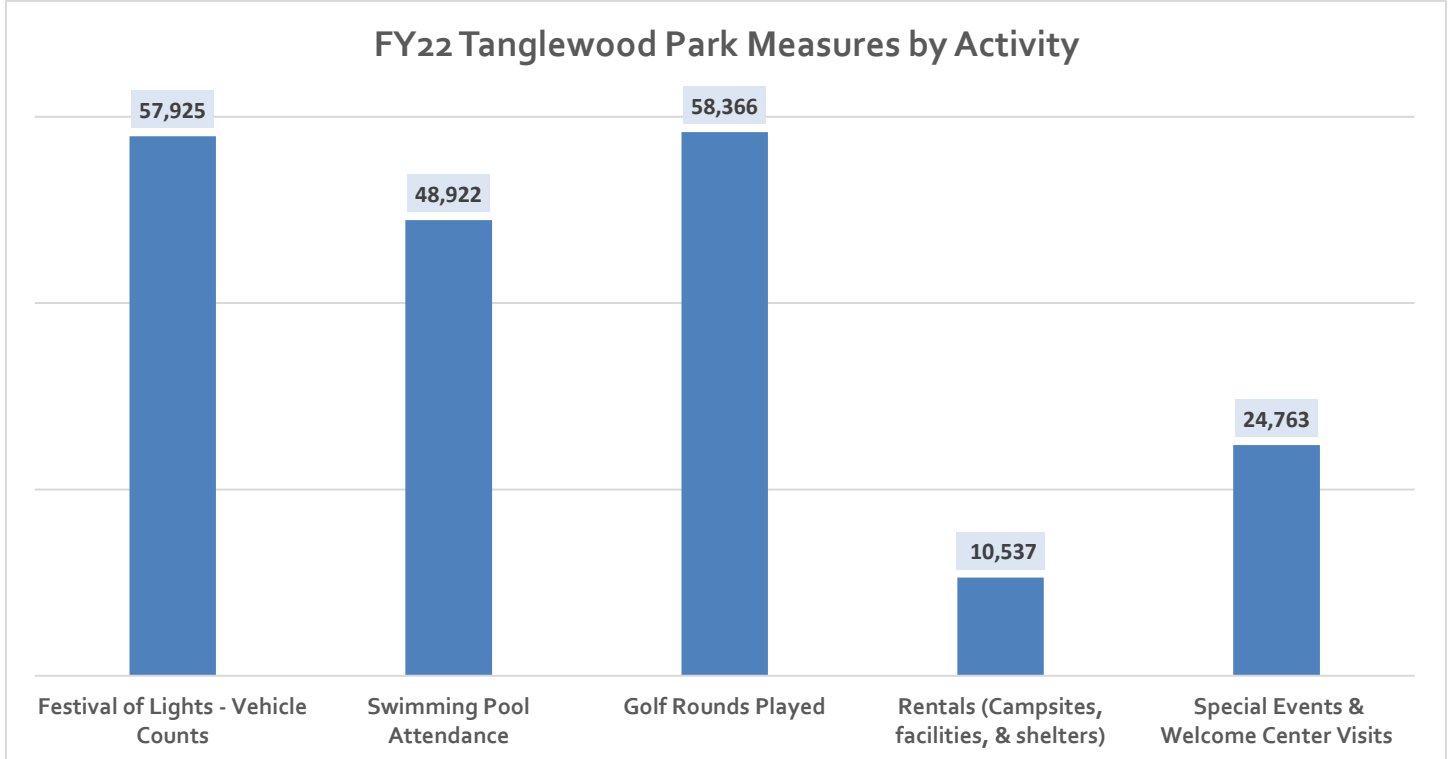
- Continue renovations of park facilities using 2/3rds bonds funding.
- Complete park projects designated with 2016 bond referendum funds.
- Complete Belews Lake site development.
- Meet/exceed Tanglewood \$1.5 million net subsidy.
- Achieve a high level of customer satisfaction.
- Maintain/improve visitation 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

FY22 Tanglewood Park Measures by Activity



Budget Highlights: The FY24 Adopted Budget consists of \$9,937,112 in expenditures and \$5,785,668 in revenue, resulting in a net County dollar impact of \$4,151,444. Compared with the Current Year Original (CYO) budget, the FY24 Adopted Budget reflects an increase of \$881,999 or 9.7% in expenditures and \$325,548, or 6.0% in revenue, increasing the net County dollar impact by \$556,451 or 15.5%.

The primary budget driver is Personal Services which increased \$797,447, or 14.4% over the CYO Budget and includes annualized salaries, compensation, and benefits. The increase in Personal Services is impacted by two unusual factors: the mid-year implementation of the pay classification (Lockton) study, and fifty percent (50%) staffing at the new County park at Belews Lake assuming a mid-year opening. Secondary drivers include a Transfer to the Capital Facilities Project Fund which includes several projects at Triad Park.

The main offsets to the increases are Tanglewood Park revenues – driven by adjustments in Golf Course fees for FY24. 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 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	618,503	772,357	728,436	635,702	635,552	635,552
Park Maintenance	526,875	556,697	226,600	598,969	598,969	598,969
Tanglewood Park	5,128,113	6,007,657	2,896,953	6,674,424	6,433,010	6,433,010
Triad Park	865,063	1,158,517	454,400	1,423,045	1,420,445	1,420,445
Community Parks	1,123,592	559,885	251,904	869,856	849,136	849,136
TOTAL	<u>8,262,146</u>	<u>9,055,113</u>	<u>4,558,293</u>	<u>10,201,996</u>	<u>9,937,112</u>	<u>9,937,112</u>

PARKS

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	3,399,212	4,031,626	965,247	4,278,642	4,278,642	4,278,642
Other Employee Benefits	7,248	450	878	450	450	450
Employee Benefits	1,233,191	1,516,612	303,741	2,067,043	2,067,043	2,067,043
Total Personal Services	4,639,651	5,548,688	1,269,866	6,346,135	6,346,135	6,346,135
Operating Expenditures						
Professional Fees	185,456	248,780	248,460	315,405	299,720	299,720
Maintenance Service	490,903	310,143	283,635	325,922	325,922	325,922
						<i>Contracted security services at parks facilities and events</i>
						<i>Janitorial, dumpsters, septic repairs, alarm testing, HVAC, tennis court repairs, irrigation system</i>
Rent	179,135	205,266	201,316	215,240	215,240	215,240
						<i>Golf cart lease, light tower, digital message board, water cooler rentals</i>
Utility Services	453,361	587,366	473,869	606,010	602,975	602,975
						<i>Electricity, natural gas, public water and sewer accounts that serve Parks sites and facilities</i>
Other Purchased Services	505,328	822,970	794,400	863,612	812,600	812,600
						<i>Bank charges, insurance premiums, geese control, telephone lines, life guards, tree removal</i>
Training & Conference	5,020	12,435	12,400	13,275	13,275	13,275
						<i>Professional development, pesticide training, golf seminar, certification maintenance</i>
General Supplies	366,031	389,965	394,931	447,965	432,815	432,815
						<i>Includes uniforms, repair supplies, janitorial supplies, small equipment, office supplies</i>
Oil & Gasoline	29,087	32,000	28,000	37,000	32,000	32,000
						<i>Gasoline/diesel for equipment/vehicles at Tanglewood and Triad Parks</i>
Operating Supplies	425,791	439,150	447,900	480,600	480,600	480,600
						<i>Sand, sod/seed, pesticides, fertilizer, range balls, paint, lumber, locks, shingles, concrete</i>
Inventory Purchases	110,202	142,400	133,400	128,400	128,400	128,400
						<i>Alcohol, food, and merchandise for resale at Tanglewood Park</i>
Other Operating Costs	130,530	225,950	178,116	10,950	10,950	10,950
						<i>Permit fees, audiometric testing services, memberships and dues</i>
Total Operating Exps.	2,880,844	3,416,425	3,196,427	3,444,379	3,354,497	3,354,497
Capital Outlay	741,651	90,000	92,000	260,001	85,000	85,000
						<i>Land Improvements, Lifecycle replacement equipment</i>
Transfer t/o funds	-	-	-	151,480	151,480	151,480
TOTAL EXPENDITURES	8,262,146	9,055,113	4,558,293	10,201,995	9,937,112	9,937,112
REVENUES	6,058,236	5,460,120	5,377,557	5,785,368	5,785,668	5,785,668
POSITIONS (FT/PT)	67/115	66/119	66/119	66/121	66/121	66/121

PARKS

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES - TANGLEWOOD OPERATIONS						
Personal Services						
Salaries & Wages	1,401,301	1,630,532	555,157	1,832,998	1,832,998	1,832,998
Other Employee Benefits	3,576	450	428	-	-	-
Employee Benefits	511,478	602,843	137,498	642,380	642,380	642,380
Total Personal Services	1,916,355	2,233,825	693,083	2,475,378	2,475,378	2,475,378
Operating Expenditures						
Professional Fees	50,273	74,160	74,160	78,400	78,400	78,400
						<i>Soil analysis of golf courses, Security services for Tanglewood Festival of Lights event</i>
Maintenance Service	34,145	38,203	34,500	54,805	54,805	54,805
						<i>Linen & laundry, pumps & irrigation repair, brush/debris removal, tennis court resurfacing</i>
Rent	165,157	192,796	193,046	195,940	195,940	195,940
						<i>Golf cart lease, dumpsters, equipment for FOL display setup/teardown, message board</i>
Utility Services	150,231	171,901	119,300	181,590	181,590	181,590
						<i>Public water and sewer service to Tanglewood Park facilities through metered accounts</i>
Other Purchased Services	316,505	399,050	450,980	429,300	428,800	428,800
						<i>Bank service charges, life guards, advertising, insurance, POS software, telephones/data</i>
General Supplies	134,732	132,760	142,947	159,960	144,960	144,960
						<i>Uniforms, weeders/chainsaws, cleaning supplies, building/equipment repair supplies</i>
Oil & Gasoline	16,811	12,000	13,000	14,000	14,000	14,000
						<i>Gasoline and diesel for Tanglewood vehicles and equipment</i>
Operating Supplies	252,883	235,900	240,900	275,500	275,500	275,500
						<i>Fertilizer, mulch, sand, sod, seed, chemicals, range balls, gift shop supplies, chemicals, trophies</i>
Inventory Purchases	110,203	142,400	133,400	128,400	128,400	128,400
						<i>Merchandise for resale, including: food & beverages, Pro Shop items, FOL annual ornament</i>
Other Operating Costs	6,882	42,250	29,100	6,950	6,950	6,950
						<i>Claims payments, memberships & dues, permit fees</i>
Total Operating Exps.	1,237,822	1,441,420	1,431,333	1,524,845	1,509,345	1,509,345
Capital Outlay	14,825	25,000	25,000	50,000	25,000	25,000
						<i>Mobile maintenance equipment, Festival of Lights decorations</i>
TOTAL EXPENDITURES	<u>3,169,002</u>	<u>3,700,245</u>	<u>2,149,416</u>	<u>4,050,223</u>	<u>4,009,723</u>	<u>4,009,723</u>
REVENUES	<u>4,658,933</u>	<u>4,579,417</u>	<u>4,487,770</u>	<u>4,759,925</u>	<u>4,759,925</u>	<u>4,759,925</u>
Net County Dollars	(1,489,931)	(879,172)	(2,338,354)	(709,702)	(750,202)	(750,202)

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

PARKS

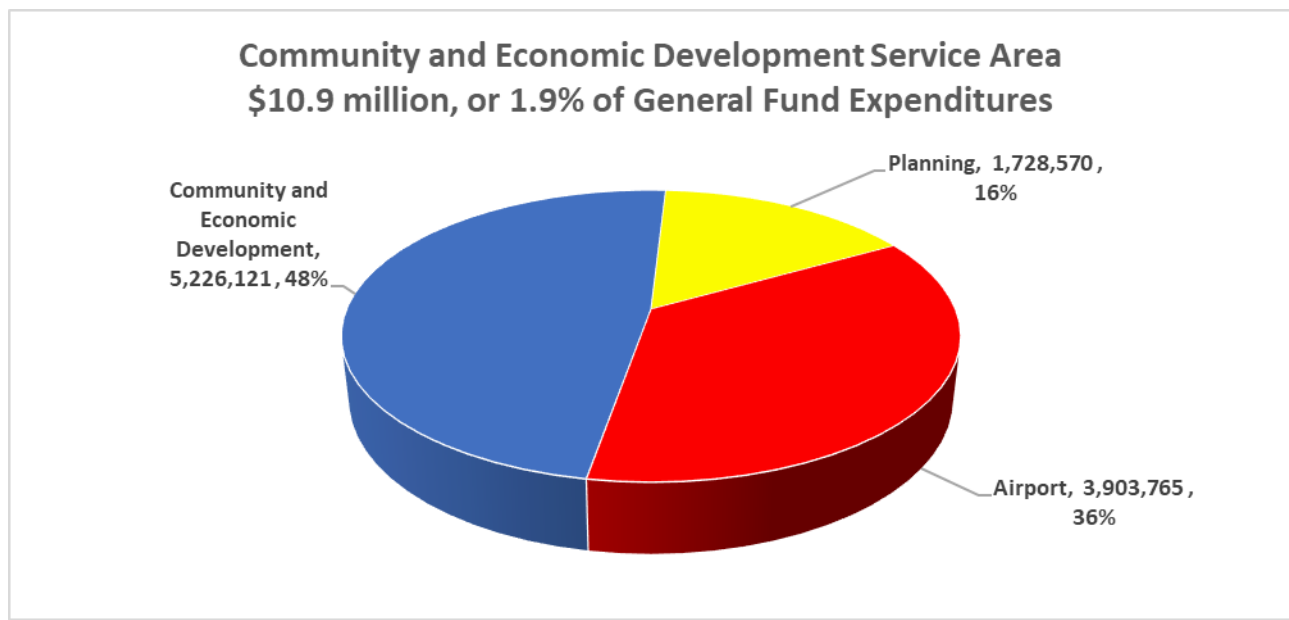
	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES - TANGLEWOOD</u>						
<u>MAINTENANCE</u>						
<i>Personal Services</i>						
Salaries & Wages	878,310	1,076,672	-	963,285	963,285	963,285
Other Employee Benefits	1,535	-	450	450	450	450
Employee Benefits	333,554	410,317	-	602,731	602,731	602,731
Total Personal Services	1,213,399	1,486,989	450	1,566,466	1,566,466	1,566,466
<i>Operating Expenditures</i>						
Professional Fees	113,146	120,000	120,000	151,000	138,000	138,000
Maintenance Service	234,370	144,260	138,700	152,087	152,087	152,087
						<i>Security service at Tanglewood Park, design services for repair issues</i>
						<i>Janitorial, extermination, solid waste disposal, equipment repair, other maintenance projects</i>
Rent	4,841	9,200	5,000	9,200	9,200	9,200
						<i>Equipment rental including dumpsters, trenchers, excavators, and other specialty equipment</i>
Utility Services	167,417	228,600	178,550	231,000	228,600	228,600
						<i>Electricity, natural gas, and water/sewer service through metered accounts</i>
Other Purchased Services	21,782	96,183	85,570	132,416	96,904	96,904
						<i>Phone/data service, portable toilet rentals, UST fees, equipment repair, alarm monitoring</i>
General Supplies	130,232	136,430	133,502	145,930	145,930	145,930
						<i>Repair, cleaning, & maintenance supplies for Tanglewood shelters, offices, and facilities</i>
Operating Supplies	67,693	84,500	84,500	84,500	84,500	84,500
						<i>Tires for equipment, gravel, operating supplies for all Tanglewood Park facilities</i>
Other Operating Costs	838	1,250	1,265	1,250	1,250	1,250
						<i>Memberships & dues, building & trade permit fees for projects</i>
Total Operating Exps.	740,319	820,423	747,087	907,383	856,471	856,471
Capital Outlay	5,400	-	-	150,000	-	-
						<i>Lifecycle replacement maintenance equipment</i>
TOTAL EXPENDITURES	<u>1,959,118</u>	<u>2,307,412</u>	<u>747,537</u>	<u>2,623,849</u>	<u>2,422,937</u>	<u>2,422,937</u>
REVENUES	<u>227,549</u>	<u>195,937</u>	<u>201,737</u>	<u>212,720</u>	<u>212,720</u>	<u>212,720</u>
Net County Dollars	1,731,569	2,111,475	545,800	2,411,129	2,210,217	2,210,217

PARKS

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
EXPENDITURES - ALL OTHERS						
Personal Services						
Salaries & Wages	1,119,602	1,324,422	410,090	1,482,309	1,482,309	1,482,309
Other Employee Benefits	2,138	-	-	-	-	-
Employee Benefits	388,153	503,452	160,128	821,932	821,932	821,932
Total Personal Services	1,509,893	1,827,874	570,218	2,304,241	2,304,241	2,304,241
Operating Expenditures						
Professional Fees	22,037	54,620	54,300	86,005	83,320	83,320
Maintenance Service	222,397	127,680	110,435	118,730	118,730	118,730
Rent	9,137	3,270	3,270	10,100	10,100	10,100
Utility Services	135,712	186,865	176,019	193,420	192,785	192,785
Other Purchased Services	159,318	326,937	257,150	300,736	285,736	285,736
Training & Conference	5,020	12,435	12,400	13,275	13,275	13,275
General Supplies	101,069	120,775	118,482	142,075	141,925	141,925
Oil & Gasoline	12,276	20,000	15,000	23,000	18,000	18,000
Operating Supplies	105,214	118,750	122,500	120,600	120,600	120,600
Other Operating Costs	122,811	182,450	147,751	2,750	2,750	2,750
Total Operating Exps.	894,991	1,153,782	1,017,307	1,010,691	987,221	987,221
Capital Outlay	721,427	65,000	67,000	60,000	60,000	60,000
Transfers to Other Funds	-	-	-	151,480	151,480	151,480
TOTAL EXPENDITURES	<u>3,126,311</u>	<u>3,046,656</u>	<u>1,654,525</u>	<u>3,526,412</u>	<u>3,502,942</u>	<u>3,502,942</u>
REVENUES						
Net County Dollars	1,954,558	2,361,890	966,474	2,713,689	2,689,919	2,689,919



COMMUNITY & ECONOMIC DEVELOPMENT SERVICE AREA



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 into a catalyst for community and economic development.

COMMUNITY AND ECONOMIC DEVELOPMENT

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.

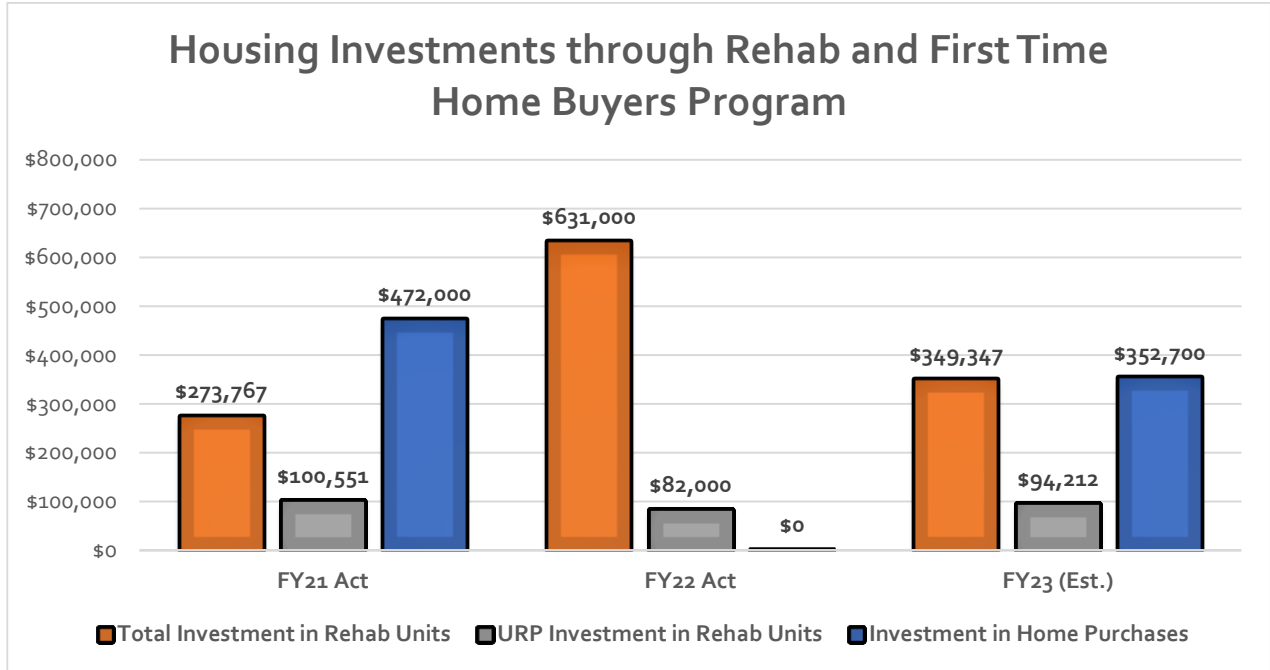
Current Initiatives:

- 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 Adopted Budget for FY24 is \$5,246,196 in expenditures and \$2,137,000 in revenues, reflecting a net County cost of \$3,109,196. This budget reflects a net increase of \$552,100, or 21.60% above the FY23 Adopted budget.

The Adopted Budget reflects an expenditure increase of \$1,871,598 or 55.46% over the FY23 Adopted budget. The main budget driver on the expenditure side is Payments to Other Agencies, reflecting an increase of \$1,772,028 over FY23, making up approximately 94.68% of the total expenditure increase. Other additional FY24 expense drivers include Purchased Services, due to a \$160,000 contract with the Winston-Salem Foundation which is totally offset by equal revenue, as well as a \$10,000 increase for the Historic Resources Commission.

The primary drivers of the 180.98% revenue increase are state grant funds, Winston-Salem Foundation funds, and NC Department of Commerce funds.

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	516,703	690,683	566,511	607,021	607,021	607,021
Emergency Rehab.	17,000	15,000	15,000	15,075	15,075	15,075
Minimum Housing Code	2,500	50,000	40,000	53,650	53,650	53,650
Economic Development	4,630,375	2,618,915	2,705,913	4,570,375	4,570,375	4,570,375
TOTAL	<u>5,166,578</u>	<u>3,374,598</u>	<u>3,327,424</u>	<u>5,246,121</u>	<u>5,246,121</u>	<u>5,246,121</u>

COMMUNITY AND ECONOMIC DEVELOPMENT

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	369,937	534,080	467,197	493,338	493,338	493,338
Other Employee Benefits	500	-	-	-	-	-
Employee Benefits	130,361	209,103	193,106	200,807	200,807	200,807
Total Personal Services	500,798	743,183	660,303	694,145	694,145	694,145
Operating Expenditures						
Professional & Technical Services	2,500	10,000	3,000	5,000	5,000	5,000
						<i>Legal fees for outside counsel to perform title searches related to code enforcement actions</i>
Purchased Services	96,966	108,792	89,500	280,475	280,475	280,475
						<i>Data, housing software, insurance, advertising public hearings, AmeriCorps Vista, ESR IDA</i>
Training & Conference	6,161	8,700	8,700	8,700	8,700	8,700
						<i>Professional development and training, conferences, and certification</i>
Materials and Supplies	2,674	7,900	6,700	3,150	3,150	3,150
						<i>Office supplies, small equipment</i>
Other Operating Costs	20,052	71,165	47,890	57,765	57,765	57,840
						<i>Emergency housing rehab, housing demo, loan application processing fees, memberships/dues</i>
Aid to Other Gvr. Agencies	375,200	-	-	-	-	-
						<i>Annual County Contribution for Church and Fourth Street Parking Deck</i>
Other Contracts, Grants	4,110,036	2,372,668	2,459,141	4,144,696	4,144,696	4,144,696
						<i>Economic development incentive and service agreements</i>
Transfer to Housing GPO	52,190	52,190	52,190	52,190	52,190	52,190
						<i>Transfer of matching funds to GPO</i>
Total Operating Exps.	4,665,779	2,631,415	2,667,121	4,551,976	4,551,976	4,552,051
Capital Outlay	-	-	-	-	-	-
Total Expenditures	<u>5,166,577</u>	<u>3,374,598</u>	<u>3,327,424</u>	<u>5,246,121</u>	<u>5,246,121</u>	<u>5,246,196</u>
REVENUES	<u>209,742</u>	<u>817,502</u>	<u>800,033</u>	<u>2,137,000</u>	<u>2,137,000</u>	<u>2,137,000</u>
POSITIONS (FT/PT)	9/1	8/1	8/1	8/1	8/1	8/1

COMMUNITY AND ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT PROGRAM SUMMARY

EXPENDITURES	FY 21-22	FY 22-23		Request	FY 23-24	Adopted
	Actual	Original	Estimate		Recommend	
Grantee Agencies:						
Downtown W-S Partnership	20,000	20,000	20,000	20,000	20,000	20,000
KVL Chamber of Commerce	5,172	5,172	5,172	5,172	5,172	5,172
Greater Winston-Salem, Inc.	185,000	235,000	235,000	235,000	235,000	235,000
Film Commission	30,000	35,000	35,000	35,000	35,000	35,000
Center for Creative Economy	25,000	25,000	25,000	25,000	25,000	25,000
Subtotal Grantee Agencies	265,172	320,172	320,172	320,172	320,172	320,172
Incentives						
City of WS (parking deck)	375,200	-	-	-	-	-
Wake Forest Univ. Hlth Sci.	385,763	273,500	354,652	355,000	355,000	355,000
Caterpillar, Inc/Progress Rail	2,535,014	381,572	314,895	735,000	735,000	735,000
					<i>Payment 5 of 13 on Building 90s South.</i>	
					<i>FY24 Agreement status: 11 of 15.</i>	
United Furniture Industries	21,500	21,500	-	-	-	-
					<i>FY23 Agreement status: 6 of 6.</i>	
Wexford WFU	205,580	225,000	215,920	225,000	225,000	225,000
					<i>FY24 Agreement status: 11 of 21.</i>	
Inmar Inc.	510,119	-	-	-	-	-
Corning	-	76,974	76,974	76,974	76,974	76,974
					<i>FY24 Agreement status: 5 of 5.</i>	
Grass America	-	33,100	33,060	50,000	50,000	50,000
					<i>FY24 Agreement status: 1 of 5.</i>	
The Clearing House	-	23,100	23,045	35,000	35,000	35,000
					<i>FY24 Agreement status: 2 of 5.</i>	
Bunzl Distribution	36,888	35,550	35,523	36,750	36,750	36,750
					<i>FY24 Agreement status: 4 of 5.</i>	
Johnson Controls	-	158,900	158,900	160,000	160,000	160,000
					<i>FY24 Agreement status: 4 of 5.</i>	
Whitaker Park	-	-	176,000	-	-	-
Ardagh Metal Beverage USA, Inc.	-	750,000		253,800	253,800	253,800
					<i>FY21 Agreement Status: 1 Year Pass-Through Building Re-Use Grant</i>	
National General	-	63,300	-	-	-	-
ARCA	130,000	-	-	-	-	-
					<i>Pass-Through Building Re-Use Grant</i>	
Ardagh Metal Beverage - NC Commerce	-	-	750,000	750,000	750,000	750,000
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	300,000
Frank L. Blum - NC Commerce	-	-	-	250,000	250,000	250,000
Tex-Tech Engineered Composites - NC Co	-	-	-	125,000	125,000	125,000
Subtotal Incentives	4,200,065	2,042,496	2,138,969	3,824,524	3,824,524	3,824,524
ADMINISTRATIVE COSTS						
Personal Services	165,138	256,247	246,772	261,779	261,779	261,779
Operating Expenses	-	-	-	163,900	163,900	163,900
Subtotal Administrative Costs	165,138	256,247	246,772	425,679	425,679	425,679
Total Expenditures	4,630,375	2,618,915	2,705,913	4,570,375	4,570,375	4,570,375
REVENUES	27,842	750,000	752,531	2,057,000	2,057,000	2,057,000

CITY/COUNTY PLANNING AND DEVELOPMENT SERVICES

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

Program Descriptions:

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

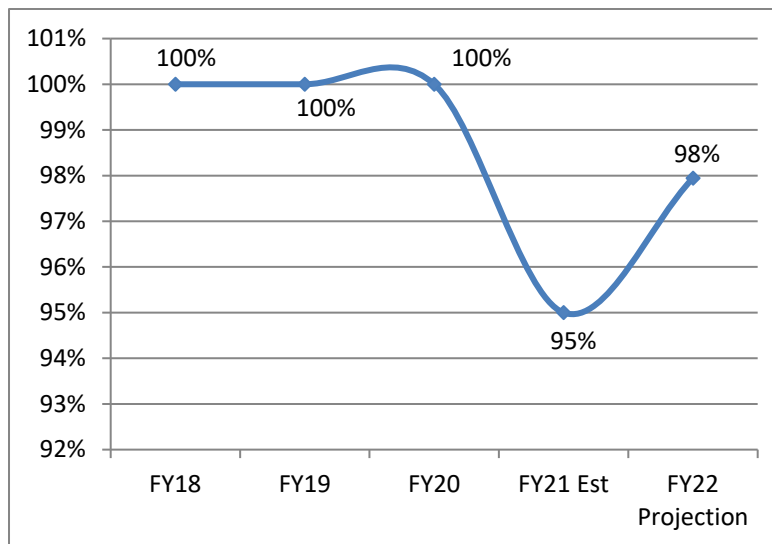
Land Use Administration - Provides planning and zoning information, maps and aerial photography to the public via customer service counter, telephone, website and/or email. Processes and reviews zoning request changes, proposed subdivisions and site plans in the City of Winston-Salem and for most of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

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

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

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

Key Performance Measures:



Approved Plans Meeting Goals & Policies of Legacy Comprehensive Plan

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Planning Board	922,373	1,572,500	1,572,500	1,728,570	1,728,570	1,728,570
Transportation Planning	216,953	-	-	-	-	-
County Share	<u>1,139,326</u>	<u>1,572,500</u>	<u>1,572,500</u>	<u>1,728,570</u>	<u>1,728,570</u>	<u>1,728,570</u>



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.

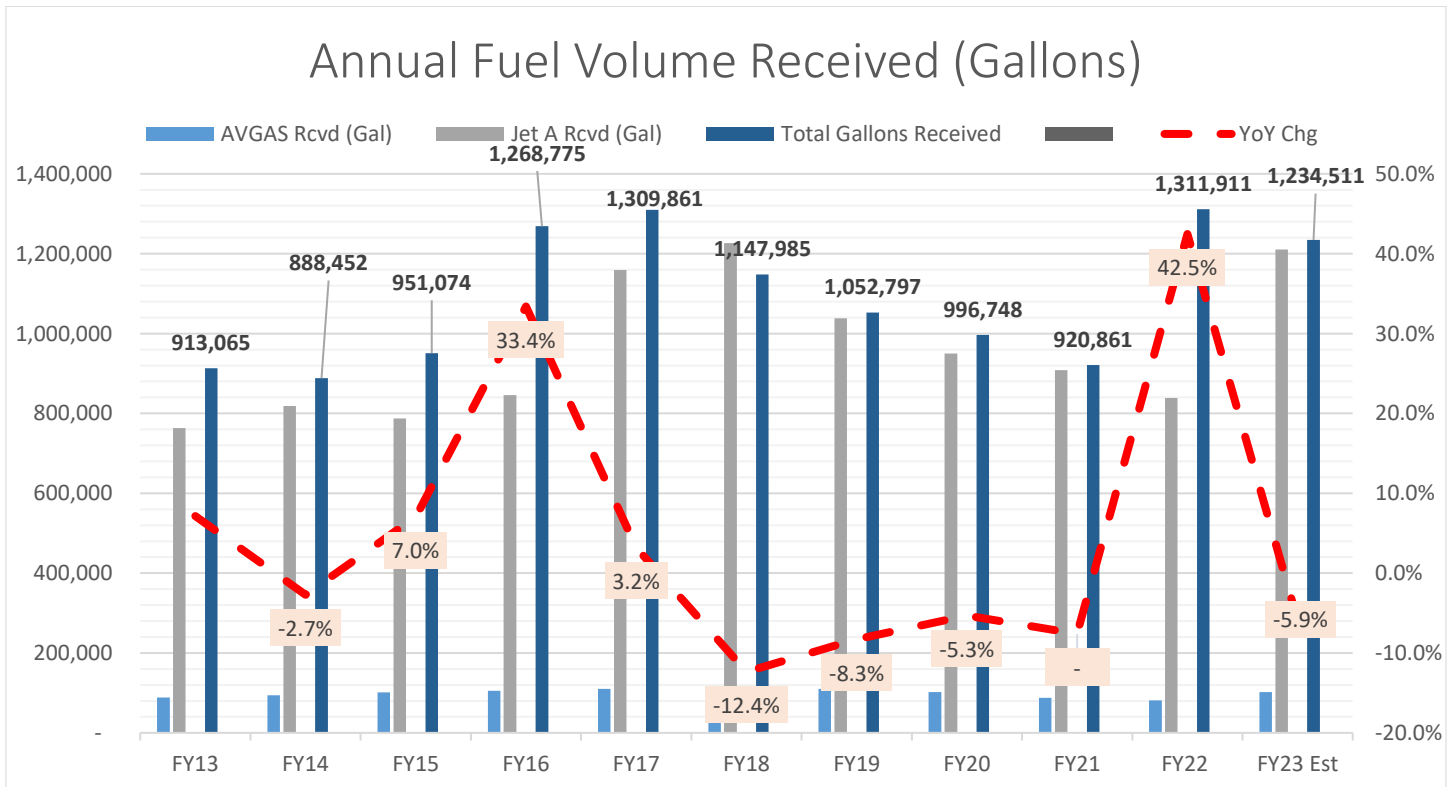
Airfield Maintenance – provides safe aircraft movement surfaces, roads, walkways, and other exterior airport

infrastructure through efficient and effective inspections, repairs, and maintenance management procedures. Duties include ground maintenance, snow, and wildlife removal.

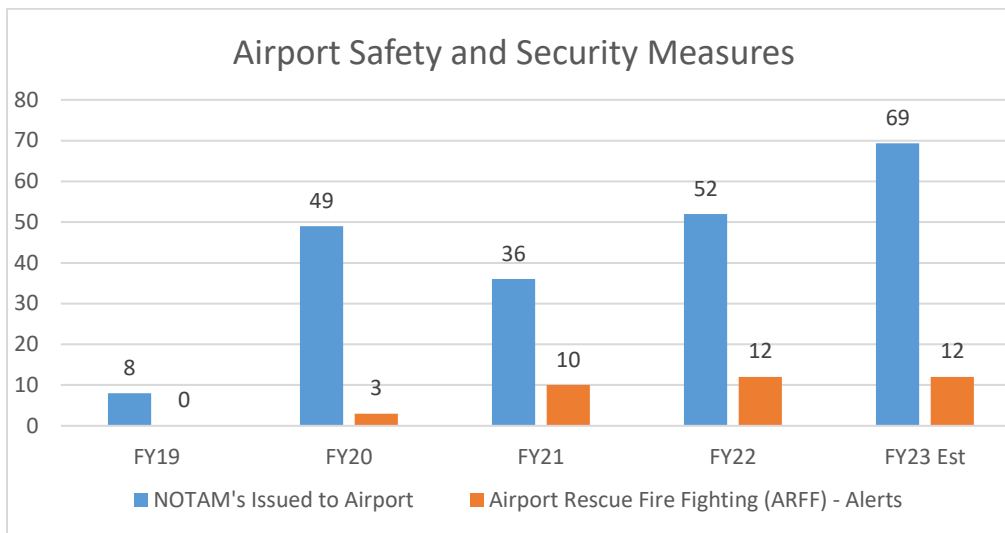
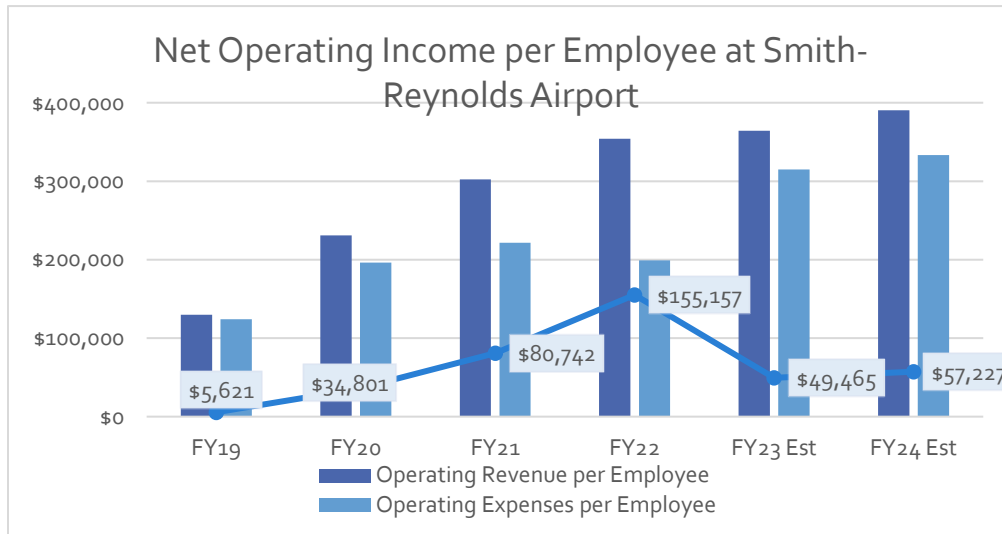
Current Initiatives:

- 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.
- Coordinate with the Aerropolis Task Force and Working Group to 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.

Performance Measures:



AIRPORT



Budget Highlights:

The FY24 Airport Budget consists of \$3,903,765 in revenue and \$3,331,496 in expenditures, resulting in \$572,269 in Net Operating Income (NOI), which is budgeted in Reserves to balance the budget at \$3,903,765. This reflects a \$536,214 increase in Net Operating Income over the FY23 Budget and is driven by a \$633,156 increase in revenue, offset by a \$96,942 increase in expenditures.

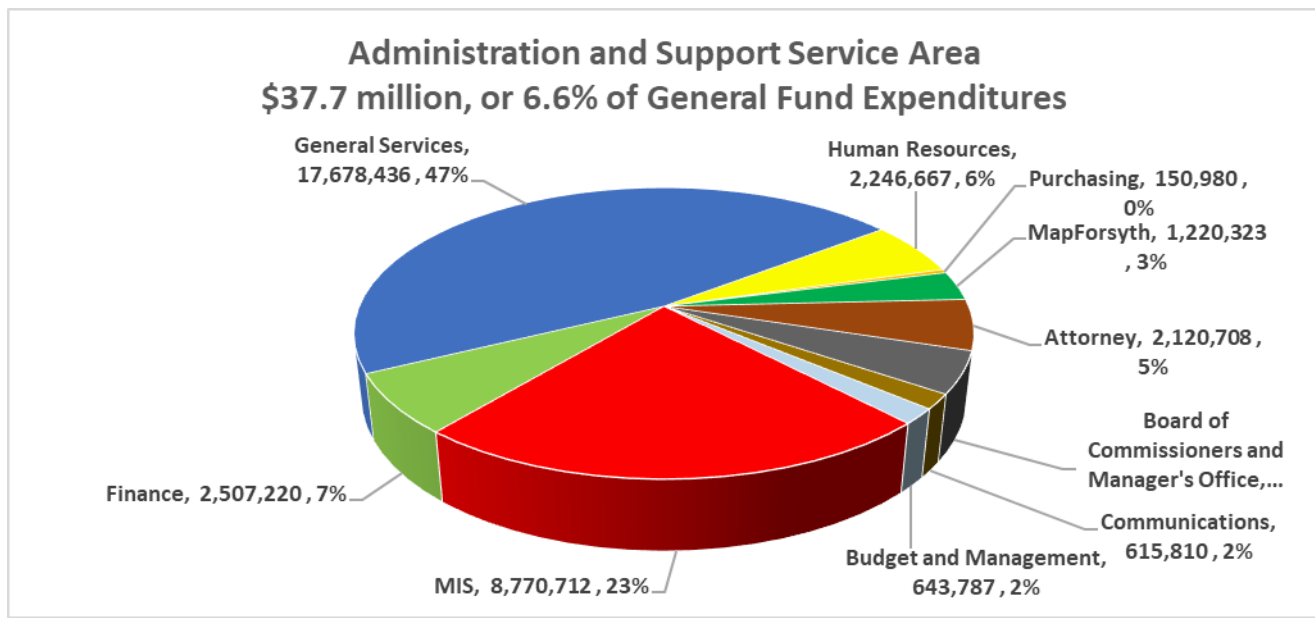
Expenditures consist of \$2,110,084 in operational costs and \$1,221,412 in debt service obligation. This reflects an increase of \$96,942, or 3.0% over FY23 budgeted expenditures, driven primarily by an increase in Personal Services with the mid-year implementation of the pay classification (Lockton) study and annualized compensation and benefit adjustments, as well as capital outlay for a piece of slope mowing equipment at the Airfield to reduce contracted service costs at the Airfield.

Revenue reflects an increase of \$633,156 or 19.4% over the FY23 Budget, with the primary driver reflected in Lease Income from the Terminal Area Improvements project due to both lowering FY23 revenue based on potential construction disruptions as well as a new income source from the Corporate Hangars. Secondary drivers include space rental increases from Piedmont Propulsion, North State Aviation, and Epes Transportation.

AIRPORT

PROGRAM SUMMARY	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Airport Administration	448,793	1,790,307	1,726,349	2,235,106	2,324,527	2,324,527
Airport Maintenance	465,629	500,881	520,273	550,316	547,816	547,816
Airport Facilities	1,057,669	979,421	902,430	1,118,343	1,031,422	1,031,422
Total	1,972,091	3,270,609	3,149,052	3,903,765	3,903,765	3,903,765
EXPENDITURES						
	FY 21-22	FY 22-23			FY 23-24	
Personal Services	Actual	Original	Estimate	Request	Recommend	Adopted
Salaries & Wages	600,988	629,069	652,908	684,737	684,737	684,737
Other Employee Benefits	3,393	2,496	2,822	2,500	2,500	2,500
Employee Benefits	189,173	210,216	226,292	244,655	244,655	244,655
Total Personal Services	793,554	841,781	882,022	931,892	931,892	931,892
Operating Expenditures						
Professional Fees	5,500	13,000	960	100	100	100
	<i>Surveying, property assessments & appraisals, realtor commissions, stormwater plans</i>					
Maintenance Service	179,334	280,280	193,085	280,747	233,630	233,630
	<i>Waste disposal, custodial, HVAC systems, tree removal, elevator maintenance & plumbing services</i>					
Rent	15,123	9,190	4,990	9,130	9,130	9,130
	<i>Projects at Airfield and Maintenance shops: lighting, excavator, water cooler</i>					
Utility Services	679,248	591,665	624,810	623,440	619,916	619,916
	<i>Electric, natural gas and water/sewer utility charges to metered accounts at Airport properties</i>					
Construction Services	9,765	-	-	-	-	-
	<i>Costs budgeted for fence repair and demolition costs</i>					
Other Purchased Services	85,754	116,178	105,185	119,761	119,761	119,761
	<i>Insurance premiums, alarm monitoring, software licenses, telephones/telecom</i>					
Training & Conference	5,429	11,600	11,535	22,600	11,600	11,600
	<i>Training & travel for professional development and maintenance of continuing education</i>					
General Supplies	81,370	58,200	46,950	65,750	60,150	60,150
	<i>Building repair supplies & tools, maintenance shop supplies, uniforms, ID badges, cleaners</i>					
Oil & Gasoline	11,257	12,000	10,340	12,360	12,360	12,360
	<i>Gasoline and diesel for mobile equipment</i>					
Operating Supplies	31,324	42,420	31,495	45,000	40,720	40,720
	<i>Ballasts & bulbs, snow melt, tires for mowers & tractors, airfield lighting, whistles, bird bangers</i>					
Other Operating Costs	1,104	34,637	8,677	3,825	3,825	3,825
	<i>Permit fees, audiometric services, memberships & dues in professional organizations</i>					
Total Operating Exps.	1,105,208	1,169,170	1,038,027	1,182,713	1,111,192	1,111,192
Contingency & Reserves	-	36,055	-	471,848	572,269	572,269
	<i>Surplus revenue budgeted for future capital aviation projects</i>					
Capital Outlay	73,329	-	5,400	95,900	67,000	67,000
	<i>Lifecycle vehicle and equipment replacement, improvements, land acquisition</i>					
Debt Service	-	1,223,603	1,223,603	1,221,412	1,221,412	1,221,412
	<i>Transfers into Capital Reserve Fund for debt service on Limited Obligation Bonds</i>					
TOTAL EXPENDITURES	<u>1,972,091</u>	<u>3,270,609</u>	<u>3,149,052</u>	<u>3,903,765</u>	<u>3,903,765</u>	<u>3,903,765</u>
Cost-Sharing Expenses	-	-	-	-	-	-
REVENUES	<u>3,221,549</u>	<u>3,270,609</u>	<u>3,635,365</u>	<u>3,903,765</u>	<u>3,903,765</u>	<u>3,903,765</u>
Net Operating Income	1,249,458	36,055	486,313	471,848	572,269	572,269
POSITIONS (FT/PT)	10/0	10/0	10/0	10/0	10/0	10/0

ADMINISTRATION & SUPPORT SERVICE AREA



Operating Goals & Objectives:

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

- a. Maintaining the County's Aaa/AAA bond ratings (Moody's Investors Service, Standard & Poor's, Fitch Investors Service).
- b. Maintaining a Fund Balance available for appropriation in the General Fund of at least 14% of the subsequent year's budget.
- c. Annually updating projections of revenues, expenditures and fund balances for the next five years and developing longer range projections as appropriate.
- d. Annually updating the Capital Improvement Plan, which includes anticipated capital projects and related debt service and operating costs for the subsequent five years.
- e. Limiting 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. Producing a Comprehensive Annual Financial Report and Annual Budget that respectively receive 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.

Budget Highlights: The FY24 Adopted Budget reflects a \$7,267 or 1.1% increase over Current Year Original largely due to increases in Personal Services due to the salary increases as a result of the Lockton study and increases in benefits due to an increase in the retirement rate from 12.1% to 12.85% and an increase in health insurance.

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 & MANAGEMENT

PROGRAM SUMMARY:

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Budget & Management	510,194	636,520	496,754	643,787	643,787	643,787
TOTAL	<u>510,194</u>	<u>636,520</u>	<u>496,754</u>	<u>643,787</u>	<u>643,787</u>	<u>643,787</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	356,373	402,126	343,962	407,765	407,765	407,765
Other Employee Benefits	750	1,850	-	-	-	-
Employee Benefits	136,548	171,344	136,782	183,642	183,642	183,642
Total Personal Services	<u>493,671</u>	<u>575,320</u>	<u>480,744</u>	<u>591,407</u>	<u>591,407</u>	<u>591,407</u>

Operating Expenditures

Professional & Tech Services	-	750	-	750	750	750
				<i>Fee to submit document to GFOA</i>		
Rent	160	400	10	400	400	400
Other Purchased Services	4,538	41,800	10,500	36,980	36,980	36,980
				<i>Contractual studies and insurance premiums</i>		
Training & Conference	9,155	10,500	5,000	10,500	10,500	10,500
General Supplies	1,395	5,750	250	2,750	2,750	2,750
Other Operating Costs	1,275	2,000	250	1,000	1,000	1,000
				<i>Insurance claims, memberships & dues</i>		
Total Operating Exps.	<u>16,523</u>	<u>61,200</u>	<u>16,010</u>	<u>52,380</u>	<u>52,380</u>	<u>52,380</u>

TOTAL EXPENDITURES	<u>510,194</u>	<u>636,520</u>	<u>496,754</u>	<u>643,787</u>	<u>643,787</u>	<u>643,787</u>
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POSITIONS (FT/PT)	6/0	6/0	7/0	7/0	7/0	7/0
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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:

- Implementation of an Enterprise Resource Planning (ERP) system to replace the many different systems that currently 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 FY24 Adopted Budget for MIS is \$8,770,212, reflecting an increase of \$1,322,862 or 17.8% over the Current Year Original (CYO) budget. The primary driver for FY24 is in Other Purchased Services, specifically On-Line Services, which makes up \$1,049,105 or 70.5% of the total increase. On-Line Services includes funds for management of the Oracle enterprise software contract, Duo as a three-year contract payment, Phase II of the Laserfiche implementation project, and a change in the data management backup process from an on-premise to a cloud-based, or backup as a service (BaaS) solution which will put the County in compliance with a technology audit finding.

MANAGEMENT INFORMATION SYSTEMS

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Administration	477,948	584,007	416,943	590,587	587,987	587,987
Technology Solutions	5,376,551	6,418,936	5,861,547	7,238,511	7,123,671	6,950,671
Application Solutions	653,618	444,907	438,993	422,679	422,679	422,679
Cybersecurity	-	-	-	1,065,000	1,050,000	809,375
TOTAL	<u>6,508,117</u>	<u>7,447,850</u>	<u>6,717,483</u>	<u>9,316,777</u>	<u>9,184,337</u>	<u>8,770,712</u>

EXPENDITURES

Personal Services

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Salaries & Wages	2,883,408	2,861,423	2,613,032	3,010,153	3,010,153	3,010,153
Other Employee Benefits	11,017	5,304	4,786	3,432	3,432	3,432
Employee Benefits	1,040,854	1,109,325	1,038,285	1,157,632	1,157,632	1,157,632
Total Personal Services	<u>3,935,279</u>	<u>3,976,052</u>	<u>3,656,103</u>	<u>4,171,217</u>	<u>4,171,217</u>	<u>4,171,217</u>

Operating Expenditures

Maintenance Service	252,127	469,331	272,120	434,100	434,100	320,100
				<i>Support for hardware, servers, power supply, network security, infrastructure</i>		
Rent	119,193	122,492	114,370	115,800	115,800	115,800
				<i>Countywide copier lease, bottled water service</i>		
Construction Services	4,200	10,000	8,670	20,000	10,000	10,000
				<i>Cabling and wiring infrastructure projects</i>		
Communications	633,312	648,290	626,570	686,500	664,000	664,000
				<i>Countywide telephone and telecommunication lines</i>		
Other Purchased Services	1,050,980	1,497,785	1,411,720	2,970,610	2,940,010	2,640,385
				<i>Software licenses, document management, baseline security risk audit</i>		
Insurance Premiums	19,231	23,000	19,750	25,300	25,300	25,300
				<i>Insurance premiums</i>		
Training & Conference	9,772	20,000	10,640	25,250	23,650	23,650
				<i>Training, professional development, conferences, personal mileage</i>		
General Supplies	462,184	487,800	478,115	571,100	507,860	507,860
				<i>Computer & printer replacement, postage, small equipment, repair supplies</i>		
Operating Supplies	11,839	88,500	15,925	171,500	167,000	167,000
				<i>Software, paper, printer supplies, computer supplies</i>		
Other Operating Costs	10,000	13,600	13,000	10,400	10,400	10,400
				<i>Winston net membership, memberships & dues, books & subscriptions, claims</i>		
Total Operating Exps.	<u>2,572,838</u>	<u>3,380,798</u>	<u>2,970,880</u>	<u>5,030,560</u>	<u>4,898,120</u>	<u>4,484,495</u>

Capital Outlay

	-	91,000	90,500	115,000	115,000	115,000
				<i>Software, server replacements and equipment for County departments</i>		
TOTAL EXPENDITURES	<u>6,508,117</u>	<u>7,447,850</u>	<u>6,717,483</u>	<u>9,316,777</u>	<u>9,184,337</u>	<u>8,770,712</u>

REVENUES

	<u>55,477</u>	=	=	=	=	=
POSITIONS (FT/PT)	39/0	37/0	35/0	35/0	35/0	35/0

FINANCE

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

Goals:

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

Program Descriptions:

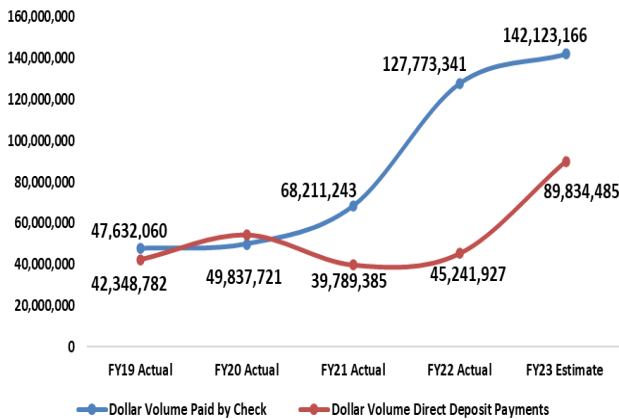
Finance - provides general accounting, payroll, disbursing, cash forecasting, investing, debt management and bond issuance, budgetary control, grant accounting and compliance, record retention, financial systems analysis, and fixed asset accounting services; quarterly, mid-year, and

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.

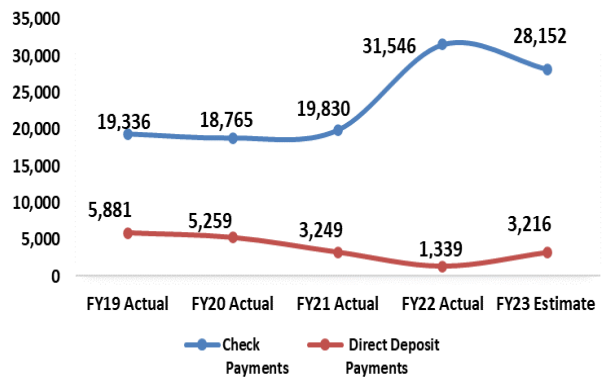
Current Initiatives:

- 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.

Key Performance Measures



Disbursements by Amount



Disbursements by Type

Budget Highlights: The FY24 Adopted Budget reflects an overall decrease in expenditures of \$138,407 or -3.9% and a decrease in revenues of \$22,000 or -7.8%, compared to CYO. In Personal Services, there is a decrease of \$111,573 due to the transition of three positions from Finance to Human Resources. The Department has significant changes in several expenditure categories. There is a \$50,000 increase in Audit Fees. There is a \$625,000 decrease in Capital Assets due to the transition of the expenses for the new ERP system to the MIS department as well as a \$80,500 decrease in Purchased Services due to the transition of contractual services for Risk Management to Human Resources. The \$27,000 decrease in revenue is due to the loss of fees received from FTCC.

FINANCE

PROGRAM SUMMARY

	FY 21-22 Actual	FY 22-23 Original Estimate		Request	FY 23-24 Recommend Adopted	
Finance	3,012,900	3,592,737	1,434,019	3,360,220	2,507,220	2,507,220
TOTAL	<u>3,012,900</u>	<u>3,592,737</u>	<u>1,434,019</u>	<u>3,360,220</u>	<u>2,507,220</u>	<u>2,507,220</u>

	FY 21-22 Actual	FY 22-23 Original Estimate		Request	FY 23-24 Recommend	Adopted
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EXPENDITURES

Personal Services

Salaries & Wages	1,478,091	1,493,044	1,389,009	1,334,962	1,334,962	1,334,962
Other Employee Benefits	3,871	-	640	340	340	340
					<i>Cell phone stipends</i>	
Employee Benefits	512,247	576,259	525,223	517,068	517,068	517,068
Total Personal Services	<u>1,994,209</u>	<u>2,069,303</u>	<u>1,914,872</u>	<u>1,852,370</u>	<u>1,852,370</u>	<u>1,852,370</u>

Operating Expenditures

Professional Fees	77,640	293,334	323,926	348,500	120,500	120,500
					<i>Includes bond issuance costs, actuarial study, arbitrage rebate/tax services</i>	
Maintenance Service	-	1,000	-	1,000	1,000	1,000
Rent	62	100	42	100	100	100
Other Purchased Services	404,704	930,563	488,987	433,250	433,250	433,250
					<i>Cost allocation plan, financial system software maintenance, bank service, and insurance premiums</i>	
Training & Conference	6,905	38,000	29,549	44,000	44,000	44,000
					<i>Certification training and other specialized training for staff</i>	
General Supplies	13,638	16,500	15,261	16,500	16,500	16,500
					<i>Office supplies, books & subscriptions, small equipment</i>	
Operating Supplies	2,742	3,500	1,278	3,500	3,500	3,500
					<i>Audio-visual & training supplies for risk management safety training</i>	
Other Operating Costs	4,073	8,000	5,795	6,000	6,000	6,000
					<i>Insurance claims, memberships & dues</i>	
Total Operating Exps.	<u>528,333</u>	<u>1,290,997</u>	<u>864,838</u>	<u>932,600</u>	<u>932,600</u>	<u>932,600</u>

Capital Outlay	508,926	650,000	650,401	655,000	655,000	655,000
TOTAL EXPENDITURES	<u>3,012,900</u>	<u>3,592,737</u>	<u>3,348,891</u>	<u>3,360,220</u>	<u>2,507,220</u>	<u>2,507,220</u>

REVENUES

	<u>243,305</u>	<u>280,500</u>	<u>335,994</u>	<u>262,500</u>	<u>262,500</u>	<u>262,500</u>
POSITIONS (FT/PT)	23/0	23/0	24/0	21/0	21/0	21/0

GENERAL SERVICES

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.

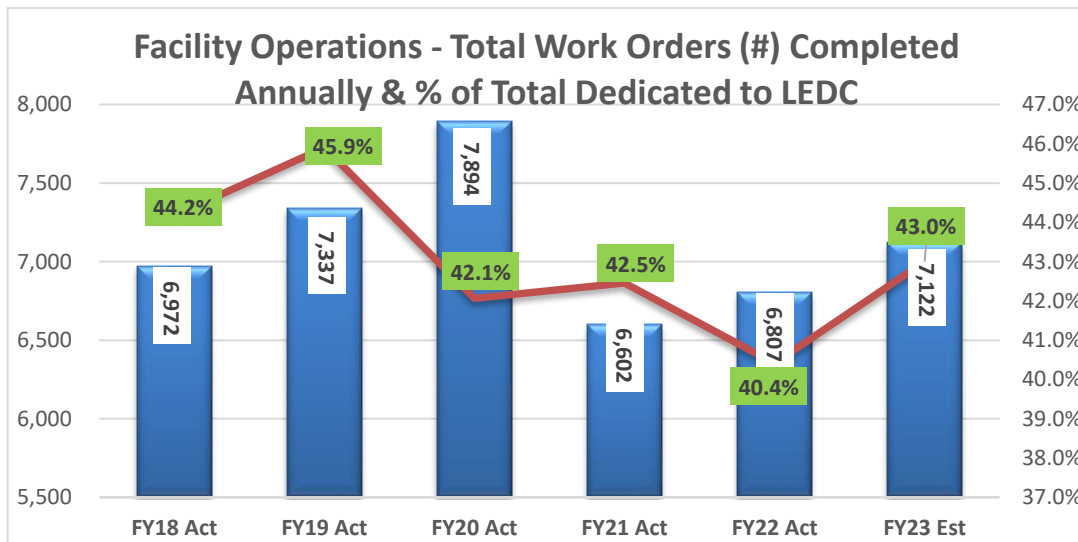
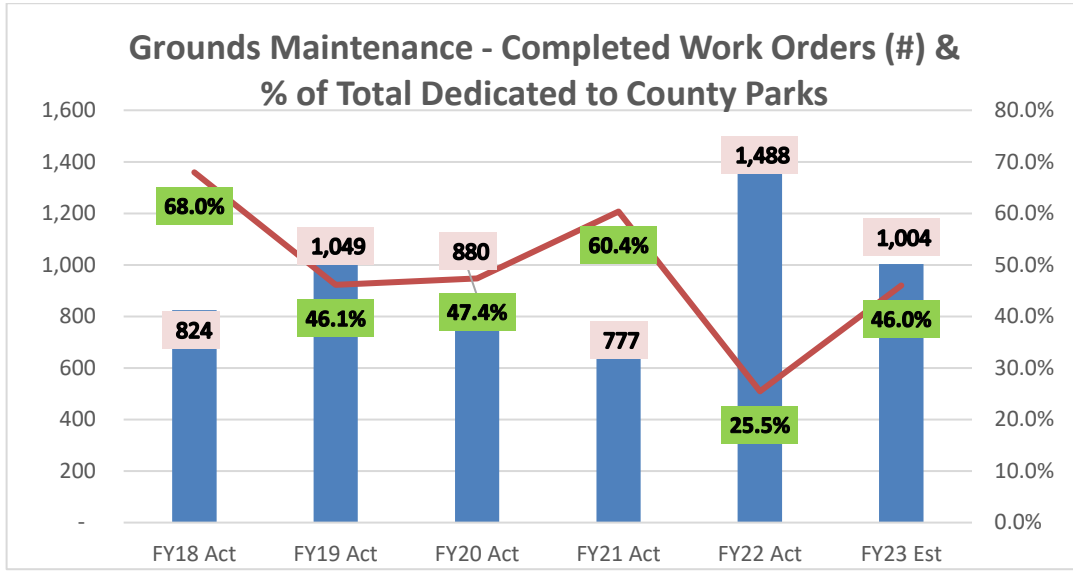
Administration - provides support to the divisions within the department as well as oversight of contracted security services for the County.

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 FY24 Adopted Budget is \$17,678,436, reflecting an increase of \$1,027,336, or 6.2% in expenditures over the Current Year Original (CYO) budget. FY24 revenues are \$1,158,400, reflecting a decrease of \$126,701 or 9.9% from the CYO budget. The budget-to-budget impact on the County dollar is a net increase of \$1,154,038 or +7.5% over.

There are several drivers in the FY24 budget, with the primary being Personal Services with a \$604,752 increase, reflecting a mid-year implementation of the classification and compensation (Lockton) study, as well as annualized salary and benefit increases. The cost impact of the new Courthouse is another FY24 driver - specifically in Utility and Maintenance (Janitorial) Services - due to both an additional 43,000 sf² 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 relocating completely to the Forsyth County Municipal Parking Deck after Q1 of FY24. Finally, Oil & Gasoline reflects a budget-to-budget increase of \$213,000 or 11.9%, based on a combination of consumption, sales, and pricing forecasts.

GENERAL SERVICES

PROGRAM SUMMARY

	FY 21-22 Actual	FY 22-23 Original	FY 22-23 Estimate	Request	FY 23-24 Recommend	Adopted
Administration	2,005,624	2,562,182	2,323,249	2,633,485	2,628,509	2,628,509
Automotive Services	3,783,760	3,623,150	3,618,504	3,819,003	3,819,003	3,819,003
Facility Services	2,242,794	2,500,533	2,518,766	3,167,578	3,164,078	3,164,078
Construction Management	239,667	343,287	352,380	435,786	435,786	435,786
Facilities Operations	1,804,822	2,453,769	2,295,209	2,037,882	2,037,382	2,037,382
Grounds Maintenance	1,019,696	1,262,792	1,127,626	1,313,043	1,307,543	1,307,543
Facility Expenses	2,760,508	2,262,522	2,553,204	2,963,583	2,963,583	2,963,583
Support Services	1,465,492	1,615,864	1,511,767	1,322,552	1,312,552	1,312,552
Timber Management	13,622	27,000	12,000	10,000	10,000	10,000
TOTAL	<u>15,335,985</u>	<u>16,651,099</u>	<u>16,312,705</u>	<u>17,702,912</u>	<u>17,678,436</u>	<u>17,678,436</u>
EXPENDITURES	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	FY 23-24
Personal Services	Actual	Original	Estimate	Request	Recommend	Adopted
Salaries & Wages	4,053,941	4,944,910	4,546,176	5,335,200	5,335,200	5,335,200
Other Employee Benefits	14,174	6,372	5,021	625	625	625
Employee Benefits	1,789,616	2,369,859	2,235,324	2,590,068	2,590,068	2,590,068
Board Compensation	900	-	-	-	-	-
Total Personal Services	<u>5,858,631</u>	<u>7,321,141</u>	<u>6,786,521</u>	<u>7,925,893</u>	<u>7,925,893</u>	<u>7,925,893</u>
Operating Expenditures						
Professional Fees	1,175,383	1,449,613	1,402,165	1,486,353	1,486,353	1,486,353
				<i>Security services for County buildings, engineering fees, temp agencies</i>		
Maintenance Service	1,568,777	1,579,962	1,540,984	1,746,787	1,745,787	1,745,787
				<i>Janitorial services, elevator maintenance, sublet auto repair, window washing, floorcare</i>		
Rent	285,260	297,810	287,899	179,711	179,711	179,711
				<i>Property space rental; parking space rental, Public Defender's Office</i>		
Utility Services	1,080,592	1,322,553	1,129,650	1,542,546	1,542,546	1,542,546
				<i>Electric, natural gas, & water/sewer service accounts to multi-tenant facilities</i>		
Other Purchased Services	973,090	995,517	898,250	1,047,704	1,043,704	1,043,704
				<i>Insurance premiums, timber management, telephone lines, managed print and mail services</i>		
Travel	11,846	19,463	13,110	13,930	13,930	13,930
				<i>Emergency callback compensation, certification maintenance, professional development</i>		
General Supplies	780,508	823,895	813,724	810,401	806,425	806,425
				<i>Janitorial and building repair supplies; uniforms, postage, small equipment purchases</i>		
Oil & Gasoline	1,985,644	1,791,000	1,987,250	2,004,000	2,004,000	2,004,000
				<i>Gas and diesel for County fleet vehicles, equipment, & WS/FCS; heating oil</i>		
Operating Supplies	851,280	878,410	803,813	882,478	866,978	866,978
				<i>Print shop supplies, toner, tires, auto repair parts, software</i>		
Other Operating Costs	16,789	103,035	15,653	16,109	16,109	16,109
				<i>Memberships & dues, permit fees, audiometric services, mail service fees</i>		
Total Operating Exps.	<u>8,729,169</u>	<u>9,261,258</u>	<u>8,892,498</u>	<u>9,730,019</u>	<u>9,705,543</u>	<u>9,705,543</u>
Capital Outlay	<u>748,182</u>	<u>68,700</u>	<u>633,686</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
TOTAL EXPENDITURES	<u>15,335,982</u>	<u>16,651,099</u>	<u>16,312,705</u>	<u>17,702,912</u>	<u>17,678,436</u>	<u>17,678,436</u>
REVENUES	1,057,559	1,285,101	1,194,216	1,158,400	1,158,400	1,158,400
POSITIONS (FT/PT)	116/1	117/1	117/1	117/1	117/1	117/1



HUMAN RESOURCES

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

Goals:

- Develop and implement a comprehensive approach to workforce recruitment, hiring, retention and planning; resulting in a diverse, effective workforce to meet the present and future needs of Forsyth County.
- Improve supervisory and performance management practices across the County in the following key areas: Human Resource policies and procedures, employee professional development, coaching, feedback, and conflict resolution.
- Be a trusted agent across all departments by providing high quality consultative and advisory services to ensure full compliance with the myriad of State & Federal regulations affecting all aspects of employment activities.
- Actively encourage healthy behaviors among County employees, dependents, and retirees.

Program Descriptions:

Personnel Management - focuses on providing key support and resources for all departments by facilitating recruitment,

vetting and managing compensation and classification, benefits, and facilitating employee relations for Forsyth County government departments. The Human Resources Department supports all departments and acts as a resource to the County Manager and executive staff in managing the most important resources of the County: the employees.

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

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%
Total Turnover	<u>11.2%</u>	<u>13.7%</u>	<u>16.1%</u>	<u>24.5%</u>	<u>21.6%</u>

Budget Highlights: The FY24 Adopted Budget for Human Resources is a \$587,142, or 35.6%, net County dollar increase over CYO. This increase is driven by County Risk Management services being moved into the department in FY24. Risk Management adds three positions and increases operating costs for a total increase of \$400,995 to the Human Resources budget. Personal Services is also increasing due to salary and benefit increases for existing employees. Human Resources requested one ASL for FY24, for a strategic, county-wide retention and recruitment plan. An increase of \$5,000 to tuition reimbursement was included from this ASL in the FY24 Adopted Budget.

HUMAN RESOURCES

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Human Resources	1,477,401	1,654,525	1,326,149	2,252,067	2,241,667	2,246,667
TOTAL	<u>1,477,401</u>	<u>1,654,525</u>	<u>1,326,149</u>	<u>2,252,067</u>	<u>2,241,667</u>	<u>2,246,667</u>

	FY 21-22	FY 22-23			FY 23-24	
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	768,942	881,965	964,670	1,256,762	1,256,762	1,256,762
Employee Benefits	283,271	332,863	360,479	450,060	450,060	450,060
Total Personal Services	1,052,213	1,214,828	1,325,149	1,706,822	1,706,822	1,706,822

Operating Expenditures

Professional Fees	32,675	35,000	35,000	35,000	35,000	35,000
				<i>Contract for the County's Employee Assistance Program</i>		
Rent	454	900	900	1,300	1,300	1,300
Other Purchased Services	357,297	326,463	360,262	419,348	419,348	419,348
				<i>Criminal & drivers license checks, COBRA & Flex Program Admin., Neo Gov contracts, Comp/Class Study</i>		
Training & Conference	132	14,750	14,750	13,750	13,750	13,750
General Supplies	4,660	9,750	9,550	12,250	11,850	11,850
				<i>Office supplies, small equipment, books & subscriptions</i>		
Operating Supplies	17,223	28,300	28,300	29,000	29,000	29,000
Other Operating Costs	12,748	24,534	24,534	34,597	24,597	29,597
				<i>Tuition reimbursement, membership & dues, insurance claims</i>		
Total Operating Exps.	425,189	439,697	473,296	545,245	534,845	539,845

TOTAL EXPENDITURES	<u>1,477,402</u>	<u>1,654,525</u>	<u>1,798,445</u>	<u>2,252,067</u>	<u>2,241,667</u>	<u>2,246,667</u>
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REVENUES	3,293	6,400	6,400	6,400	6,400	6,400
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POSITIONS (FT/PT)	12/0	13/4	13/5	16/5	16/5	16/5
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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.

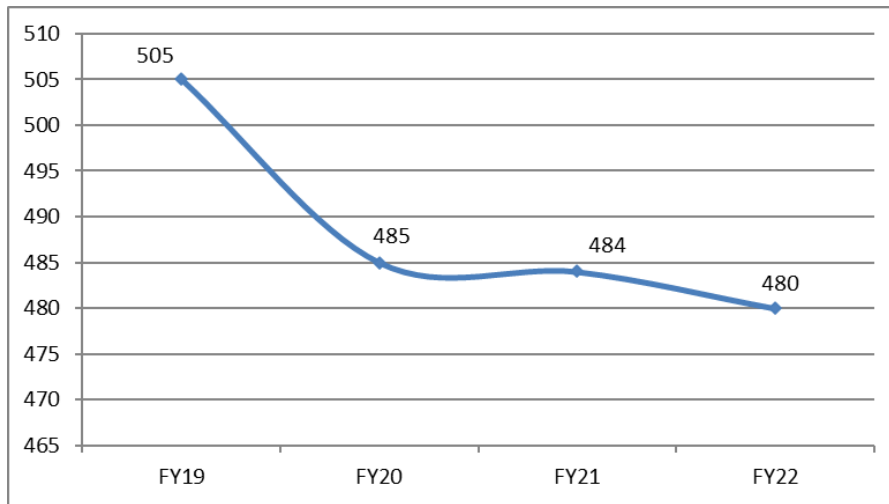
Program Descriptions:

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

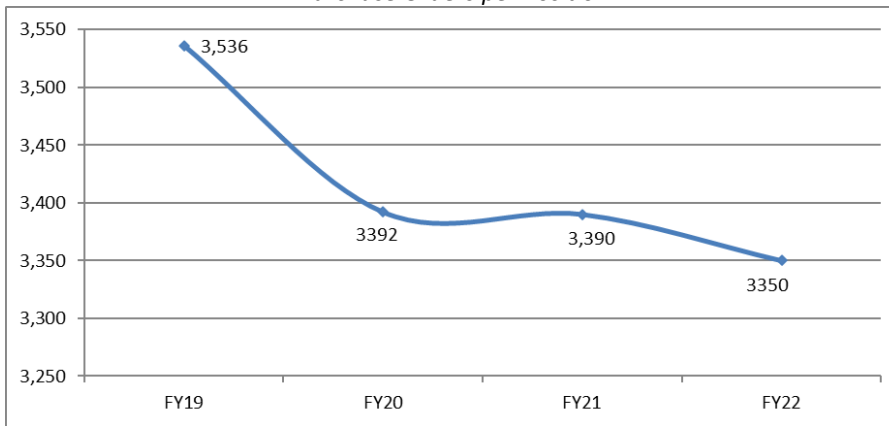
required by law; prepares informal construction and equipment contracts; holds pre-bid conferences.

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>

Key Performance Measures:



Purchase Orders per Position



Total Number of Purchase Orders and Contracts Written

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Purchasing	105,375	152,040	152,040	150,980	150,980	150,980
County Share	105,375	152,040	152,040	150,980	150,980	150,980

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



MAPFORSYTH

Department Mission: To effectively use innovative technology to serve the citizens and municipalities of Forsyth County by providing comprehensive, reliable GIS and addressing products, data, and services.

Goals:

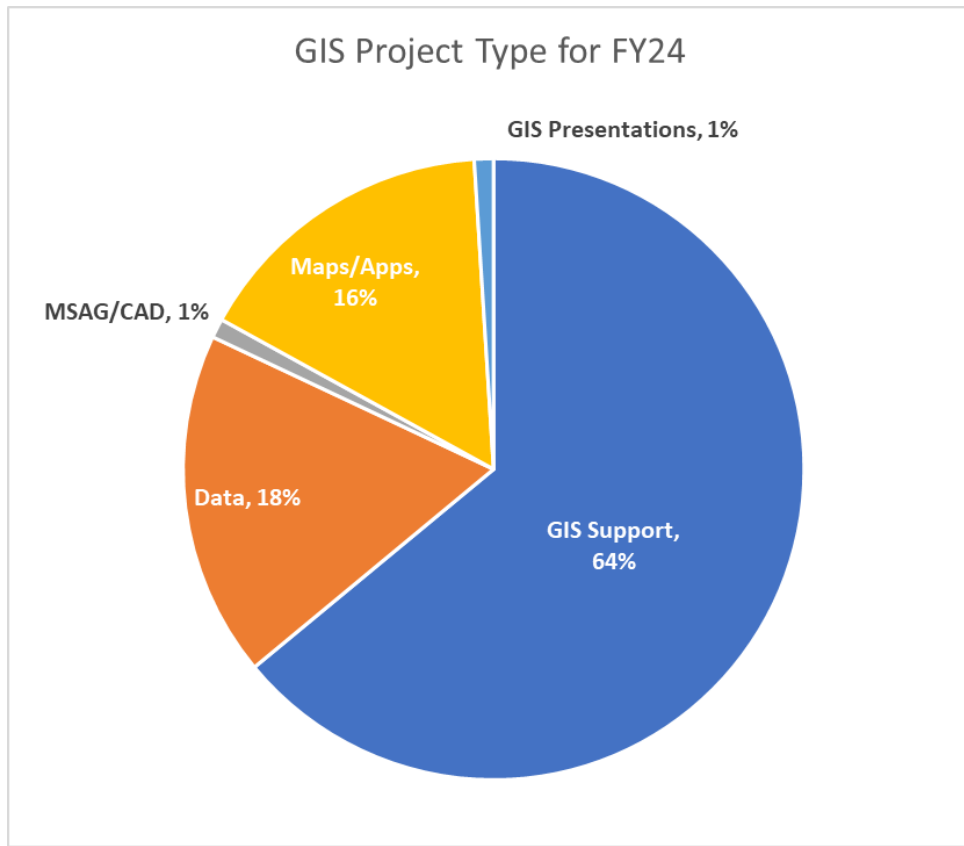
- Support all municipalities, County, and non-profit organizations by sharing access and maintaining a Centralized GIS Data Repository and a Master Address Repository (MAR)
- Assist all municipalities, County and non-profit organizations with data driven decisions using geospatial data and solutions.
- 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)
- Mobile Home Parks Addressing Project (Ongoing)
- GIS Outreach (Ongoing)

Performance Measures:



Budget Highlights: The FY24 Adopted Budget for MapForsyth represents a \$214,146 or 28.8% increase in net County dollars over the FY23 Adopted Budget. Expenditures increased by \$241,384 and revenues increased by \$27,238. The significant drivers result from an increase in Software Licensing and Other Contractual Services due to ArcGIS software previously budgeted in Tax Administration.

MAPFORSYTH

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
GIS	540,798	803,576	770,333	1,037,589	1,037,589	1,037,589
Addressing	162,392	175,363	176,336	182,734	182,734	182,734
TOTAL	<u>703,190</u>	<u>978,939</u>	<u>946,669</u>	<u>1,220,323</u>	<u>1,220,323</u>	<u>1,220,323</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	503,868	686,717	674,076	696,759	696,759	696,759
Other Employee Compensation	755	-	-	275	275	275
Employee Benefits	174,198	255,122	255,241	249,305	249,305	249,305
Total Personal Services	678,821	941,839	929,317	946,339	946,339	946,339
<i>Operating Expenditures</i>						
Rent	194	180	194	180	180	180
Other Purchased Services	16,480	16,800	17,138	254,684	254,684	254,684
Training & Conference	4,325	10,800	-	10,800	10,800	10,800
Materials & Supplies	1,289	5,210	-	5,210	5,210	5,210
Other Operating Costs	2,080	4,110	20	3,110	3,110	3,110
Total Operating Exps.	24,368	37,100	17,352	273,984	273,984	273,984
TOTAL EXPENDITURES	<u>703,189</u>	<u>978,939</u>	<u>946,669</u>	<u>1,220,323</u>	<u>1,220,323</u>	<u>1,220,323</u>

<u>REVENUES</u>	<u>172,086</u>	<u>236,131</u>	<u>-</u>	<u>263,369</u>	<u>263,369</u>	<u>263,369</u>
POSITIONS (FT/PT)	7/0	9/0	9/0	9/0	9/0	9/0

ATTORNEY

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

Goals:

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

Current Initiatives:

- Provide timely, accurate review of contracts; encourage other departments to be more responsive in entering and processing contracts; assist in design and implementation of Contracts’ portion ERP (Ongoing).
- 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 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Attorney	733,509	809,282	803,135	928,466	928,466	928,466
Attorney - Social Services	1,042,712	1,143,509	1,127,695	1,192,942	1,192,242	1,192,242
Total	<u>1,776,221</u>	<u>1,952,791</u>	<u>1,930,830</u>	<u>2,121,408</u>	<u>2,120,708</u>	<u>2,120,708</u>

Budget Highlights: The FY24 Adopted Budget reflects an increase of \$167,917, or 8.60% over CYO. 98.24% of this increase is due to Personal Services increases related to the Lockton Study salary increase, as well as other smaller increases in Operating Costs including Ordinance Codification and Books & Subscriptions.

ATTORNEY

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES						
Personal Services						
Salaries & Wages	1,324,172	1,410,796	1,418,417	1,525,523	1,525,523	1,525,523
Other Employee Benefits	2,813	-	275	275	275	275
Employee Benefits	417,585	474,935	476,914	524,890	524,890	524,890
Total Personal Services	1,744,570	1,885,731	1,895,606	2,050,688	2,050,688	2,050,688
Operating Expenditures						
Professional & Technical Services	-	3,500	-	3,500	3,500	3,500
						<i>Legal fees</i>
Purchased Services	13,665	15,660	11,390	18,420	17,720	17,720
						<i>Printing costs, online law references and music licenses, equipment repair</i>
Travel	8,534	20,800	15,527	22,800	22,800	22,800
						<i>Personal mileage and required travel</i>
Materials and Supplies	5,022	15,600	4,047	15,700	15,700	15,700
						<i>Office supplies, books & subscriptions, small equipment</i>
Other Operating Costs	4,429	11,500	4,260	10,300	10,300	10,300
						<i>Memberships & dues, legal & court costs, insurance premiums</i>
Total Operating Exps.	31,650	67,060	35,224	70,720	70,020	70,020
Total Expenditures	<u>1,776,220</u>	<u>1,952,791</u>	<u>1,930,830</u>	<u>2,121,408</u>	<u>2,120,708</u>	<u>2,120,708</u>
POSITIONS (FT/PT)	15/0	15/0	15/0	15/0	15/0	15/0

COUNTY COMMISSIONERS & MANAGER

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

Goals:

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

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

County Manager - Forsyth County operates under a Commissioner-Manager form of government. The Manager is tasked with translating and implementing the policies and programs established by the Board of Commissioners. The Manager is also the Chief Administrator of County government, is responsible to the Board of Commissioners

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

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

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

Initiatives:

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

Budget Highlights: The FY24 Adopted Budget reflects a net County dollar decrease of \$151,589, or 7.98% below CYO. This is mainly due to the Personal Services budget decreasing by \$124,809, or 7.77%, because of the removal of Communications from the department. There are also decreases in Purchased Services, Materials and Supplies, and Other Operating Costs.

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Commissioners & Manager	1,453,462	1,707,526	1,491,362	1,625,359	1,607,200	1,607,200
Internal Audit	-	191,846	131,700	140,583	140,583	140,583
TOTAL	<u>1,453,462</u>	<u>1,899,372</u>	<u>1,623,062</u>	<u>1,765,942</u>	<u>1,747,783</u>	<u>1,747,783</u>

COUNTY COMMISSIONERS & MANAGER

	FY 21-22 Actual	FY 22-23 Original	Estimate	Request	FY 23-24 Recommend	Adopted
EXPENDITURES - Total Department						
Personal Services						
Salaries & Wages	934,631	1,220,483	1,117,214	1,084,163	1,084,163	1,084,163
Other Employee Benefits	3,242	2,200	1,992	2,200	2,200	2,200
Employee Benefits	261,843	382,789	293,147	392,500	392,500	392,500
Special Payments	1,494	-	-	1,800	1,800	1,800
Total Personal Services	1,201,210	1,605,472	1,412,353	1,480,663	1,480,663	1,480,663
Operating Expenditures						
Purchased Services	177,391	152,655	113,204	153,670	137,470	137,470
Travel	53,450	68,200	63,105	70,159	68,200	68,200
				<i>Advertising, videotape briefings & meetings, laser fiche, employee luncheon, rent</i>		
Materials and Supplies	17,112	62,850	27,850	51,350	51,350	51,350
				<i>Office supplies, books & subscriptions, small equipment</i>		
Other Operating Costs	4,298	10,195	6,550	10,100	10,100	10,100
				<i>Insurance claims and professional memberships</i>		
Total Operating Exps.	252,251	293,900	210,709	285,279	267,120	267,120
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,453,461</u>	<u>1,899,372</u>	<u>1,623,062</u>	<u>1,765,942</u>	<u>1,747,783</u>	<u>1,747,783</u>
POSITIONS (FT/PT)	8/2	11/2	7/2	7/0	7/0	7/0

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. In FY24, the department includes one Public Information Officer, one Communications Specialist, one Video Specialist, and two IT Web Developers.

In FY24, the Communications Department will manage the County Connections video series and will assist the Budget and Management Office with the implementation of the second Forsyth County Community Survey.

Budget Highlights: The FY24 Adopted Budget for Communications is a net county dollar increase of \$111,085, or 22%, over the current year Amended Budget. The increase is due to salary and benefit increases and due to the Forsyth County Community Survey moving to the department’s budget. FY24 will represent the second year of the community-wide satisfaction survey for the County, with the first survey being completed in Fiscal Year 2022.

PROGRAM SUMMARY

	FY 21-22 Actual	FY 22-23 Amended	FY 22-23 Estimate	Request	FY 23-24 Recommend	Adopted
Communications	-	504,725	203,510	615,810	615,810	615,810
Total	<u>-</u>	<u>504,725</u>	<u>203,510</u>	<u>615,810</u>	<u>615,810</u>	<u>615,810</u>

	FY 21-22 Actual	FY 22-23 Amended	FY 22-23 Estimate	Request	FY 23-24 Recommend	Adopted
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EXPENDITURES

Personal Services

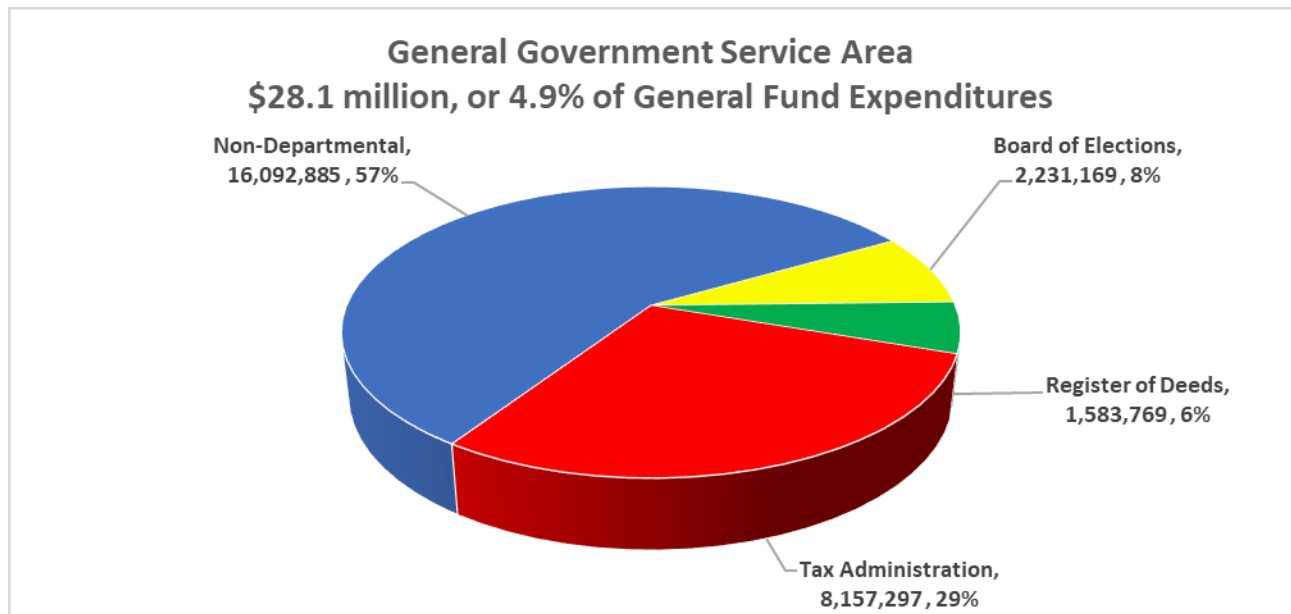
Salaries and Wages	-	305,403	128,433	331,739	331,739	331,739
Employee Benefits	-	110,122	3,680	137,671	137,671	137,671
Total Personal Services	-	415,525	132,113	469,410	469,410	469,410

Operating Expenditures

Purchased Property Services	-	-	-	-	-	-
Other Purchased Services	-	41,103	31,000	131,400	131,400	131,400
Training & Conference	-	-	-	-	-	-
Materials & Supplies	-	45,297	39,897	13,000	13,000	13,000
Other Operating Costs	-	2,800	500	2,000	2,000	2,000
Total Operating Exps.	-	89,200	71,397	146,400	146,400	146,400
TOTAL EXPENDITURES	<u>-</u>	<u>504,725</u>	<u>203,510</u>	<u>615,810</u>	<u>615,810</u>	<u>615,810</u>

Positions	-	5/0	5/0	5/0	5/0	5/0
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GENERAL GOVERNMENT SERVICE AREA



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, 2022 General Election. Forsyth County had 50% total turnout in the General Election with a record number of 9,132 absentee by-mail ballots cast in a mid-term election.

FY24 Goals: Effectively administer the appointment of precinct officials for the 2023-25 term; effectively administer the October 3, 2023 High Point primary, November 7, 2023 municipal elections, and the March 5, 2024 primary; implement and prepare for redistricting of Winston-Salem wards, US House, and NC State Senate boundaries; expand on community outreach and voter engagement programming; and enhance staff engagement and professional development.

Key Performance Measures:

257,886

Number of Registered Voters in Forsyth County (as of 4/3/2023)

19,170

New/Changed Registrations (FY23- as of 4/3/2023)

2

Elections to be Held

Municipal General Election & County-wide Primary)

108 / 12

Number of Precincts / Number of Early Voting Sites

Budget Highlights: The FY24 Adopted Budget for Board of Elections is a \$135,495 increase in net County dollars over the FY23 budget. The primary drivers of this increase are municipal elections and a County-wide Presidential Primary being held in March 2024. Municipal elections will be held in November 2023 for King, Kernersville, Walkertown, Rural Hall, Clemmons, Tobaccolville, Lewisville, Bethania, and High Point. The cost for election workers and ballot printing is increasing, and anticipated voter redistricting results will require an increase in printing and mailing services to notify Forsyth County residents of changes.

BOARD OF ELECTIONS

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Registration & Maint.	938,475	1,672,994	816,169	1,156,336	1,156,336	1,156,336
State, County & Mun. Elect.	568,709	295,812	26,826	1,074,833	1,074,833	1,074,833
Total	<u>1,507,184</u>	<u>1,968,806</u>	<u>842,995</u>	<u>2,231,169</u>	<u>2,231,169</u>	<u>2,231,169</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	583,427	695,729	453,997	737,321	737,321	737,321
Employee Benefits	176,155	212,911	194,030	223,261	223,261	223,261
Board Compensation	15,435	14,700	14,700	14,700	14,700	14,700
Total Personal Services	<u>775,017</u>	<u>923,340</u>	<u>662,727</u>	<u>975,282</u>	<u>975,282</u>	<u>975,282</u>

Operating Expenditures

Professional Fees	256,762	690,498	179,509	667,924	667,924	667,924
				<i>Temp agency workers to help prepare for elections, janitorial services for precincts</i>		
Maintenance Service	85,249	92,566	5,306	91,769	91,769	91,769
				<i>Statutorily required maintenance for voting equipment, other equipment maintenance</i>		
Rent	32,961	35,200	34,124	43,600	43,600	43,600
				<i>Precinct space rental, truck rental to transport voting equipment</i>		
Other Purchased Services	302,560	184,661	13,478	387,819	387,819	387,819
				<i>Voter card printing, software maintenance, ballot printing, advertising, insurance premiums, precinct phone services</i>		
Training & Conference	6,010	15,762	3,426	15,905	15,905	15,905
				<i>Includes mileage for election workers</i>		
General Supplies	10,265	11,503	-	43,316	43,316	43,316
				<i>Supplies & small equipment for office, elections</i>		
Operating Supplies	33,298	5,466	-	4,194	4,194	4,194
				<i>Supplies, computer software</i>		
Other Operating Costs	5,064	9,810	-	1,360	1,360	1,360
Total Operating Exps.	<u>732,169</u>	<u>1,045,466</u>	<u>235,843</u>	<u>1,255,887</u>	<u>1,255,887</u>	<u>1,255,887</u>

Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,507,186</u>	<u>1,968,806</u>	<u>898,570</u>	<u>2,231,169</u>	<u>2,231,169</u>	<u>2,231,169</u>

<u>REVENUES</u>	<u>77,681</u>	-	-	<u>126,868</u>	<u>126,868</u>	<u>126,868</u>
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POSITIONS (FT/PT)	10/28	10/28	10/28	10/28	10/28	10/28
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REGISTER OF DEEDS

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

Goals:

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

Program Descriptions:

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

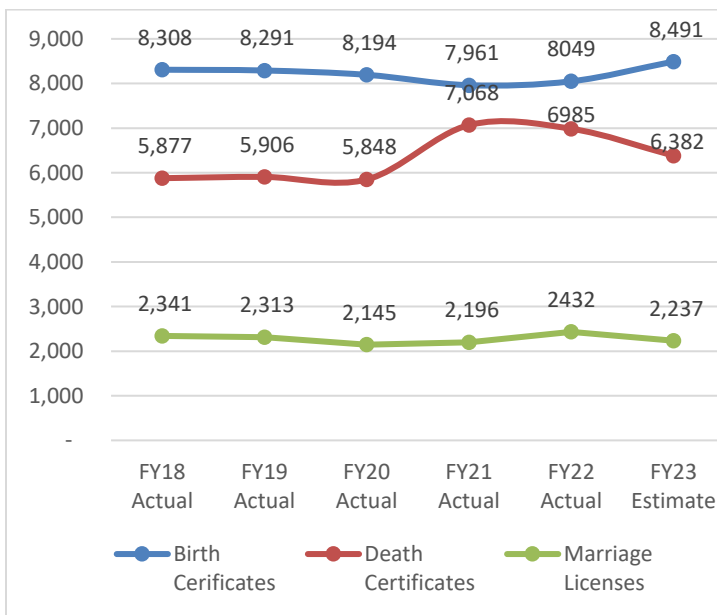
deeds of trust, business incorporations, and other legal documents; Scanning Department: creates images for all real estate & vital records documents; Record Storage & Retrieval: area in which real estate records are stored and retrieved; UCC: files and maintains Uniform Commercial Code Financing Statements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

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

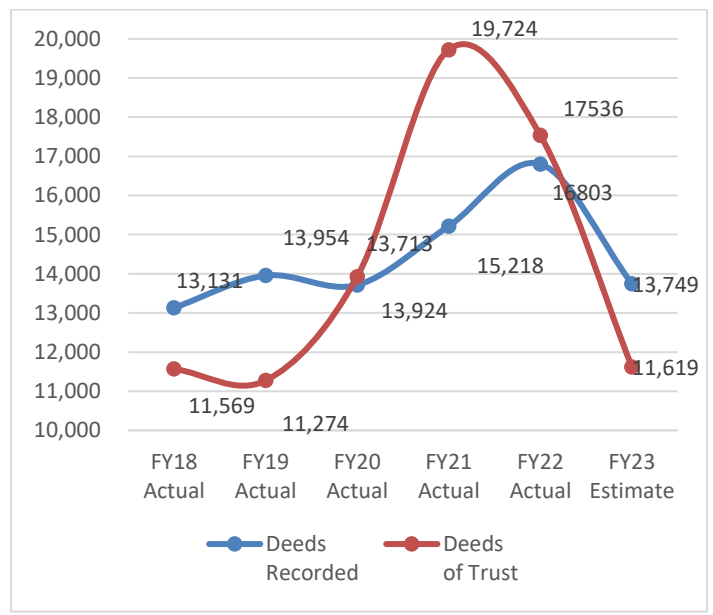
Current Initiatives

- Continue conversion of microfilm to digital images.
- Work and collaborate with MIS and BIS for technology support needs for the office computers, printers, and software.
- Stay up to date on North Carolina laws and regulations concerning the Register of Deeds operations.

Key Performance Measures:



Certificates Issued



Deed Transactions

Budget Highlights: The FY24 Adopted Budget for the Register of Deeds reflects a decrease of \$41,328 in expenditures and an increase of \$482,107 in revenue. These changes result in a \$523,435 decrease in net County dollars for FY24. The decrease in Expenditures is driven by a decrease in Equipment in the Automation Fund. The increase in Revenues is driven by projected increases from Excise Stamp Tax and Statutory Fee revenues.

REGISTER OF DEEDS

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Register of Deeds	1,180,781	1,448,627	1,239,937	1,468,299	1,468,299	1,468,299
Automation Enhancement	117,119	176,470	65,000	115,470	115,470	115,470
Total	<u>1,297,900</u>	<u>1,625,097</u>	<u>1,304,937</u>	<u>1,583,769</u>	<u>1,583,769</u>	<u>1,583,769</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<u>EXPENDITURES</u>						
<i>Personal Services</i>						
Salaries & Wages	793,738	965,690	829,772	983,626	983,626	983,626
Other Employee Benefits	313	315	315	315	315	315
					<i>Cellphone stipends</i>	
Employee Benefits	372,561	454,872	393,200	456,923	456,923	456,923
					<i>Includes Register of Deeds supplemental retirement</i>	
Total Personal Services	<u>1,166,612</u>	<u>1,420,877</u>	<u>1,223,287</u>	<u>1,440,864</u>	<u>1,440,864</u>	<u>1,440,864</u>

Operating Expenditures

Maintenance Service	18,619	24,000	20,000	24,000	24,000	24,000
					<i>Maintenance on imaging equipment, scanners, & other office equipment</i>	
Other Purchased Services	92,279	83,100	47,600	83,785	83,785	83,785
					<i>Automation funds to preserve old plats/deed books & digital imaging of old microfilm</i>	
Training & Conference	975	1,300	950	2,300	2,300	2,300
General Supplies	10,428	28,700	11,950	28,700	28,700	28,700
					<i>Statute updates, office supplies</i>	
Operating Supplies	7,953	3,470	100	2,470	2,470	2,470
					<i>Copier & imaging supplies; CDs; microfilm supplies; toner</i>	
Other Operating Costs	1,034	3,650	1,050	1,650	1,650	1,650
					<i>Insurance claims; memberships & dues, Space Rental</i>	
Total Operating Exps.	<u>131,288</u>	<u>144,220</u>	<u>81,650</u>	<u>142,905</u>	<u>142,905</u>	<u>142,905</u>

Capital Outlay	-	60,000			-	-
TOTAL EXPENDITURES	<u>1,297,900</u>	<u>1,625,097</u>	<u>1,304,937</u>	<u>1,583,769</u>	<u>1,583,769</u>	<u>1,583,769</u>

REVENUES

	<u>5,593,347</u>	<u>5,047,823</u>	<u>6,087,852</u>	<u>5,438,863</u>	<u>5,438,863</u>	<u>5,438,863</u>
POSITIONS (FT/PT)	20/2	20/2	20/2	20/0	20/0	20/0

TAX ADMINISTRATION

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

Goals:

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

Program Descriptions:

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

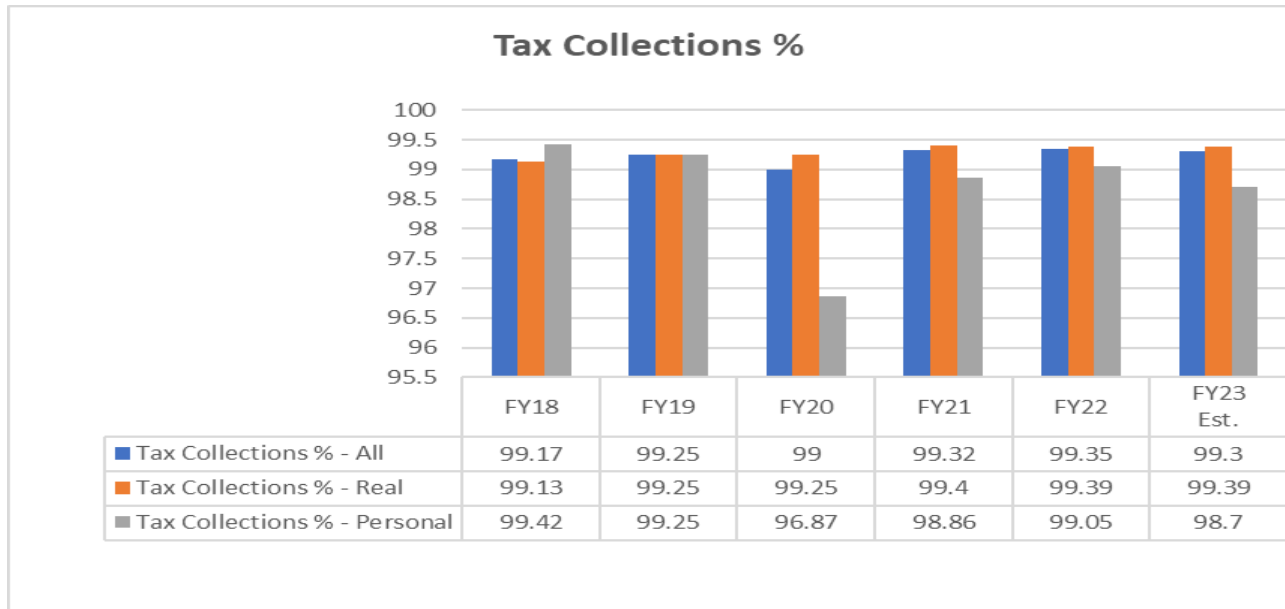
Quadrennial Reappraisal - carries out the reappraisal of all real estate on a 4-year cycle, in house.

Tax Collection - processes payments on all taxes, licenses, parking tickets, hotel/motel tourism tax, City of Winston-Salem sanitation liens, street assessments and mapping fees.

Current Initiatives:

- Maintain a current year levy collection rate of 99% for all annual bills charged to the Tax Collector, after accounting for bankruptcy appeals and foreclosure proceedings.
- Maintain timely data on Tax Parcel Viewer and the two PWAs (Public Web Access) for the public.
- Evaluate an In Rem tax foreclosure process option for appropriate delinquent collection accounts.
- Increase MAR compliance.

Performance Measures:



FY21 Median Sales Ratio-Level – 85.65%

FY20 Price-Related Differential – 101.83%

Budget Highlights: The FY24 Adopted Budget for Tax Administration reflects a \$341,028 increase in expenditures and a \$165,395 increase in revenue over the FY23 Adopted Budget. These changes result in a \$175,633 or 2.7% increase in net County dollars for FY24. The drivers are Personal Services, Purchased Services, and Travel. The North Carolina Vehicle Tax System (NCVTS) overhead fee is paid by the County on each notice generated by the Tag and Tax System and this expenditure increased significantly within Purchased Services. The increase in revenue is driven specifically by Property Tax collection fee revenues. One part-time Tax Assistant was transferred during FY23 from the County Manager’s office to Tax Administration to aid in collections.

TAX ADMINISTRATION

PROGRAM SUMMARY

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
Tax Assessing	3,882,542	4,417,169	4,003,657	4,198,559	4,198,559	4,198,559
Quadrennial Reappraisal	62,583	431,093	428,649	1,011,740	1,011,740	1,011,740
Tax Collection	2,340,412	2,968,007	2,439,767	2,946,998	2,946,998	2,946,998
Total	<u>6,285,537</u>	<u>7,816,269</u>	<u>6,872,073</u>	<u>8,157,297</u>	<u>8,157,297</u>	<u>8,157,297</u>

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted

EXPENDITURES

Personal Services

Salaries & Wages	3,069,947	3,620,506	3,317,773	3,798,651	3,798,651	3,798,651
Other Employee Benefits	5,563	-	-	-	-	-
Employee Benefits	1,260,869	1,552,306	1,477,925	1,643,368	1,643,368	1,643,368
Board Compensation	6,400	6,500	6,400	5,000	5,000	5,000
Total Personal Services	<u>4,342,779</u>	<u>5,179,312</u>	<u>4,802,098</u>	<u>5,447,019</u>	<u>5,447,019</u>	<u>5,447,019</u>

Operating Expenditures

Professional Fees	454,238	705,372	530,000	705,372	705,372	705,372
Maintenance Service	2,730	5,500	3,000	5,500	5,500	5,500
Rent	153	216	175	230	230	230
Other Purchased Services	1,413,300	1,794,979	1,466,750	1,850,516	1,850,516	1,850,516
Training & Conference	20,654	43,380	23,100	61,484	61,484	61,484
General Supplies	21,682	27,975	20,000	44,041	44,041	44,041
Operating Supplies	8,794	8,500	3,950	9,100	9,100	9,100
Other Operating Costs	21,206	51,035	23,000	34,035	34,035	34,035
Total Operating Exps.	<u>1,942,757</u>	<u>2,636,957</u>	<u>2,069,975</u>	<u>2,710,278</u>	<u>2,710,278</u>	<u>2,710,278</u>

TOTAL EXPENDITURES	<u>6,285,536</u>	<u>7,816,269</u>	<u>6,872,073</u>	<u>8,157,297</u>	<u>8,157,297</u>	<u>8,157,297</u>
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<u>REVENUES</u>	<u>1,077,513</u>	<u>1,427,791</u>	<u>-</u>	<u>1,593,186</u>	<u>1,593,186</u>	<u>1,593,186</u>
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POSITIONS (FT/PT)	73/1	74/1	75/2	75/2	75/2	75/2
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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 (\$60,000); OPEB (Other Post Employee Benefits) [\$1,600,000]; Salary Savings - since there is no way to predict which departments will have vacancies or how many vacancies there will be in a given year, Salaries & Wages are budgeted at 100% but a negative \$4,000,000 is included here to capture those vacancies. Departments are unable to claim vacant position savings until the County is able reach this negative savings number. Also included in the Personal Services category of Non-Departmental is the projected costs for the annual Employment

Performance Pay System. For FY24, the average increase is 3.63% with a range of 1% to 6%. This is based on an average employee rating of 3.1.

Operating Expenditures - includes the costs associated with the Annual Audit (Financial and Single audits); costs for membership & dues for various County associations and organizations such as the NCACC, NaCO, UNC School of Government, and Piedmont Triad Regional Council of Governments.

Payments to Other Agencies - Pass through funds to Utilities Commission for tire disposal fees, solid waste fees, electronic recycling funds, and School PEG channel. All of these payments are 100% revenue offset.

Operating Transfers Out - Accounts for the annual transfer out to the Motive Equipment Replacement CPO and transfers to other funds and capital project ordinances.

Revenues - Account for all state, federal, and other reimbursements, fees associated with the Payments to Other Agencies not specific to a particular departmental program or function.

PROGRAM SUMMARY

	FY 21-22	FY 22-23		Request	FY 23-24	
	Actual	Original	Estimate		Recommend	Adopted
Non-Departmental	<u>97,458,521</u>	<u>14,800,072</u>	<u>80,518,173</u>	<u>18,213,070</u>	<u>18,213,070</u>	<u>15,787,885</u>

Budget Highlights: The FY24 Adopted Budget for Non-Departmental represents an increase of \$987,813, or 6.7% over the FY23 Adopted Budget. The increase is driven by a budget reserve of \$738,867 which may be used by the Board of Commissioners if needed during FY24. The other driver of the increase is the shift of Claims expenditures out of departmental budgets into Non-Departmental. Revenue is increasing significantly as well due to the continued growth in the property tax base and strong sales tax results.

NON-DEPARTMENTAL

	FY 21-22 Prior Year	FY 22-23 Original Estimate		Request	FY 23-24 Recommend Adopted	
EXPENDITURES						
Personal Services						
Salary Savings	-	(4,000,000)	-	(4,000,000)	(4,000,000)	(4,000,000)
Retiree Hospitalization	2,467,028	3,400,000	3,190,443	3,400,000	3,400,000	3,400,000
Post Employment Benefits	1,600,000	1,600,000	-	1,600,000	1,600,000	1,600,000
Employment Performance Pay	-	1,892,100	-	2,681,160	2,681,160	2,681,160
Salary - Comp & Class	-	5,912,492	-	2,800,000	2,800,000	2,800,000
Retiree Life Insurance	10,136	10,000	10,000	-	-	-
Unemployment	4,624	60,000	42,904	60,000	60,000	60,000
Total Personal Services	4,081,788	8,874,592	3,243,347	6,541,160	6,541,160	6,541,160
Operating Expenditures						
Professional Fees	63,150	113,000	68,115	113,000	113,000	113,000
					<i>Fee for year-end and single audit</i>	
Purchased Property Services	-	100,000	-	100,000	100,000	100,000
					<i>Moves and Upfits</i>	
Other Operating Costs	175,074	192,480	178,927	1,864,858	1,864,858	1,864,858
					<i>Memberships \$175,858, survivor benefits \$20,000, Claims \$1,669,000</i>	
Prior Year Encumbrances	-	1,800,000	-	1,800,000	1,800,000	1,800,000
Contingency	-	1,250,000	-	4,414,052	4,414,052	1,988,867
					<i>\$450,000 general contingency, \$500,000 enhanced contingency, \$300,000 special gifts</i>	
					<i>\$3,164,052 in a Budget Reserve in FY24 Recommended Budget for ASL Consideration - \$738,867 included in FY24 Adopted</i>	
Total Operating Exps.	238,224	3,455,480	247,042	8,291,910	8,291,910	5,866,725
Payments T/O Agencies	948,297	620,000	825,000	630,000	630,000	630,000
					<i>Pass-through funds tire disposal fees, solid waste, electronic recycling (\$605K), School PEG channel (\$25K) 100% revenue offset</i>	
Operating Transfers Out	92,190,212	1,850,000	76,202,784	2,750,000	2,750,000	2,750,000
					<i>Operating Transfers include the Transfer to the Motor Vehicle Replacement CPO</i>	
TOTAL EXPENDITURES	<u>97,458,521</u>	<u>14,800,072</u>	<u>80,518,173</u>	<u>18,213,070</u>	<u>18,213,070</u>	<u>15,787,885</u>
REVENUES	<u>387,413,080</u>	<u>432,816,661</u>	<u>434,311,919</u>	<u>486,645,628</u>	<u>453,528,300</u>	<u>453,528,300</u>

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 21-22	FY 22-23		Request	FY 23-24	
	Prior Year	Current Year			Continuation	Adopted
	<u>Actual</u>	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	
<i>Social Services</i>						
Transaid-County	614,130	499,930	499,930	368,050	368,050	368,050
Crossnore Communities for Children	-	-	-	126,000	-	50,000
Experiment in Self Reliance	41,695	66,695	66,695	152,500	-	90,000
Neighbors for Better Neighborhoods	70,200	70,200	70,200	135,000	-	100,000
GIDE	-	100,000	100,000	-	-	-
Good Stuff	-	-	-	2,000,000	-	-
H.A.R.R.Y. Veterans	25,000	30,000	30,000	75,000	-	75,000
Habitat for Humanity	-	-	-	-	-	-
iCan House Services, Inc.	-	-	-	28,300	-	-
United Way - Housing Matters	9,695	9,695	9,695	30,000	-	10,000
Children's Law Center of Central NC	50,000	157,872	157,872	75,000	-	50,000
Eliza's Helping Hands, Inc.	-	15,000	15,000	15,000	-	15,000
Healing Ministries	-	-	-	-	-	-
Neighborhood's Hands	-	-	-	150,000	-	100,000
Whole Man Ministries	-	-	-	179,000	-	-
United Way - Partnership	-	-	-	50,000	-	-
Living is Finally Enjoyable W-	-	-	-	250,100	-	-
The Twenty Inc.	-	-	-	150,000	-	-
Memorial Industrial CDC	-	-	-	75,000	-	-
My Brother's Second Chance	-	25,000	25,000	-	-	-
<i>Subtotal</i>	<i>810,720</i>	<i>974,392</i>	<i>974,392</i>	<i>3,858,950</i>	<i>368,050</i>	<i>858,050</i>
<i>Cultural</i>						
1Love Festival	-	-	-	50,000	-	1,000
Arts Council	100,000	100,000	100,000	170,000	-	100,000
Forever a Dancer	-	-	-	35,000	-	-
Old Salem, Inc.	50,000	100,000	100,000	120,000	-	100,000
River Run Film Festival	15,000	15,000	15,000	15,000	-	15,000
Reynolda House	-	25,000	25,000	50,000	-	5,000
National Black Theater Festival	75,000	75,000	75,000	75,000	-	75,000
Kaleideum	275,000	275,000	275,000	275,000	-	275,000
The Conservation Fund	-	-	-	45,000	-	40,000
SECCA	-	-	-	25,000	-	-
<i>Subtotal</i>	<i>515,000</i>	<i>690,000</i>	<i>690,000</i>	<i>860,000</i>	<i>-</i>	<i>611,000</i>

SPECIAL APPROPRIATIONS

	FY 21-22	FY 22-23		Request	FY 23-24	Adopted
	Prior Year <u>Actual</u>	Original	Estimate		Continuation <u>Recommend</u>	
<i>Non-Departmental</i>						
Triad Minority & Women						
Business Expo	10,000	13,750	13,750	15,000	-	13,750
Crosby Scholars	200,000	-	-	100,000	-	-
Boston Thurmond	-	100,000	100,000	-	-	-
FaithHealth Chaplaincy	-	-	-	45,000	-	-
Humane Society	-	11,715	11,715	-	-	-
Hustle Winston-Salem	-	10,000	10,000	-	-	-
Piedmont Triad Regional Development Corporation	-	-	-	3,000,000	-	-
The Eye Bank of North Carolina	-	-	-	500,000		100,000
United Health Centers	-	-	-	1,500,000		-
Industries for the Blind	-	-	-	65,000	-	-
Kernersville Auto Museum	-	20,000	20,000	15,000	-	-
Budget Reserve	-	-	-	-	1,319,927	-
<i>Subtotal</i>	<u>210,000</u>	<u>155,465</u>	<u>155,465</u>	<u>5,240,000</u>	<u>1,319,927</u>	<u>113,750</u>
Total County Funds	<u>1,535,720</u>	<u>1,819,857</u>	<u>1,819,857</u>	<u>9,958,950</u>	<u>1,687,977</u>	<u>1,582,800</u>

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 Adopted Budget are budgeted at \$87,804,444. While Debt Service payments will total \$87,804,444 in FY24, the total amount budgeted for Debt Service is \$90,510,573 due to some debt expenditures being budgeted in the Airport's budget. Additionally, the Education Debt Leveling Plans and the Library Debt Leveling Plan will generate excess revenue over expenditures which will be placed in a budget reserve, along with a reserve for the 2016 Public Improvement Debt Leveling Plan.

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

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
General Obligation Bonds	66,116,771	64,947,240	63,872,270	75,752,638	75,752,638	75,351,599
Non-General Obligation Debt	10,953,678	11,878,031	10,591,415	11,761,162	11,761,162	11,761,162
Installment Purchase Contracts	4,854,731	4,821,555	4,821,555	691,683	691,683	691,683
Reserve				1,596,941	1,596,941	1,596,941
Total	81,925,180	81,646,826	79,285,240	89,802,424	89,802,424	89,401,385

Debt By Service Area:

	22-23%						
Emergency Communications	0.1%	114,733	79,273	132,713	71,450	71,450	71,450
EMS	0.0%	61,144	29,432	29,432	28,408	28,408	28,408
Sheriff Administration	8.5%	6,885,952	69,676	6,889,238	7,481,335	7,481,335	7,481,335
Courts	1.9%	2,707,826	8,862,282	1,903,929	1,709,257	1,709,257	1,709,257
Total Public Safety	10.5%	9,769,655	9,040,663	8,955,312	9,290,450	9,290,450	9,290,450
Health	0.3%	313,563	236,204	233,967	232,348	232,348	232,348
Social Services	1.1%	1,743,698	1,030,790	1,915,019	944,759	944,759	944,759
Total Health/Social Svcs.	1.3%	2,057,261	1,266,994	2,148,986	1,177,107	1,177,107	1,177,107
Forsyth Tech	8.6%	7,808,885	7,629,894	7,727,634	7,557,893	7,557,893	7,553,449
Schools	70.7%	52,403,052	51,764,008	51,005,610	62,350,629	62,350,629	61,961,762
Total Education	79.3%	60,211,937	59,393,902	58,733,244	69,908,522	69,908,522	69,515,211
Library	2.4%	2,447,483	2,194,816	2,194,816	2,128,592	2,128,592	2,128,592
Parks	2.8%	2,555,280	2,284,737	2,302,185	2,426,869	2,426,869	2,423,005
Museum	0.0%	-	902,053	-	-	-	-
Total Culture & Rec.	5.2%	5,002,763	5,381,606	4,497,001	4,555,461	4,555,461	4,551,597
Airport	0.0%	-	1,224,893	-	-	-	-
Technology	0.1%	182,806	115,426	205,079	105,017	105,017	105,017
General Services	1.3%	1,231,929	982,565	1,282,464	1,134,134	1,134,134	1,130,270
Administration/Other	2.3%	3,468,829	4,240,777	3,463,154	2,034,792	2,034,792	2,034,792
Total Admin./Other	3.7%	4,883,564	6,563,661	4,950,697	3,273,943	3,273,943	3,270,079
Total	100%	<u>81,925,180</u>	<u>81,646,826</u>	<u>79,285,240</u>	<u>88,205,483</u>	<u>88,205,483</u>	<u>87,804,444</u>

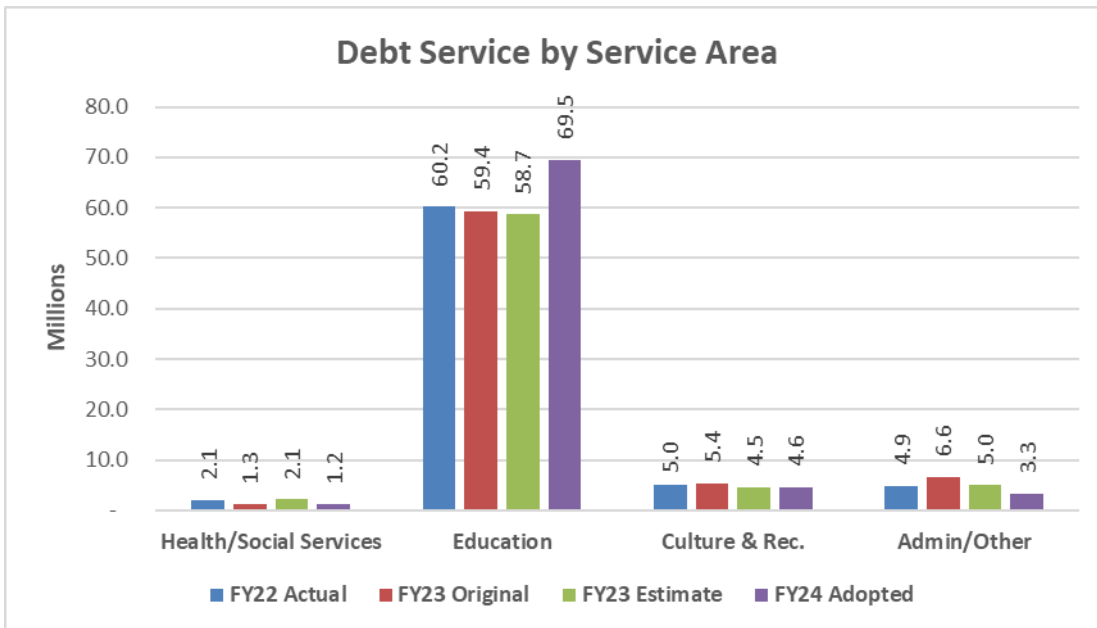
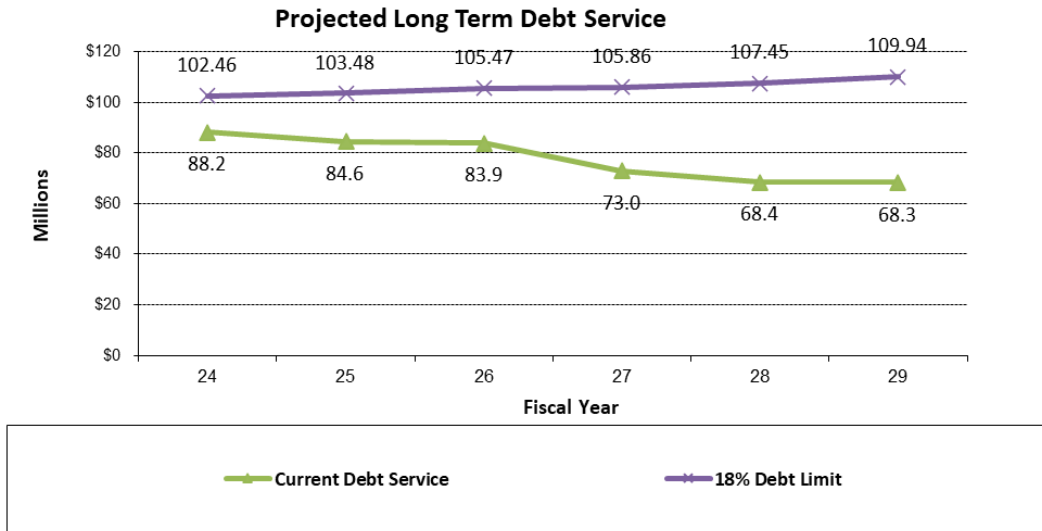
DEBT SERVICE

	FY 21-22	FY 22-23		FY 23-24		
	Actual	Original	Estimate	Request	Recommend	Adopted
<i>Debt by Issuance</i>						
2010D QSCBs -Bonds	1,316,553	1,316,554	1,378,459	1,316,554	1,316,554	1,316,554
2010E Refunding	3,338,500	6,061,750	6,061,750	5,125,000	5,125,000	5,125,000
2013 Public Improvement 2/3rds	844,469	832,969	832,969	809,969	809,969	809,969
2013 Educational Facilities	296,594	292,094	292,094	287,594	287,594	287,594
2013 Refunding	5,984,425	2,880,650	2,880,650	2,780,376	2,780,376	2,780,376
2014 Public Improvement 2/3rds	846,500	821,500	821,500	796,500	796,500	796,500
2014 Library Bonds	2,076,000	2,016,000	2,016,000	1,956,000	1,956,000	1,956,000
2015 Refunding Bonds	11,780,950	11,386,000	10,249,125	11,570,376	11,570,376	11,570,376
2017A Public Improvement 2/3rds	1,655,378	1,603,628	1,603,628	1,582,928	1,582,928	1,582,928
2017B GO P/I	6,120,681	5,982,182	5,982,182	5,843,682	5,843,682	5,843,682
2019A Public Improvement 2/3rds	1,863,713	1,810,213	1,810,213	1,756,713	1,756,713	1,756,713
2019B GO P/I	8,602,950	8,351,700	8,351,700	8,105,700	8,105,700	8,105,700
2020 Refunding	6,843,300	6,680,800	6,680,800	6,510,051	6,510,051	6,510,051
2021A Public Improvement 2/3rds	1,056,854	1,099,700	1,099,700	1,066,950	1,066,950	1,066,950
2021B GO P/I	8,822,307	9,170,750	9,170,750	8,938,750	8,938,750	8,938,750
2021C Refunding	4,667,597	4,640,750	4,640,750	4,608,751	4,608,751	4,608,751
2023A Public Improvement 2/3rds	-	-	-	2,877,300	2,877,300	2,820,847
2023B GO P/I	-	-	-	9,819,444	9,819,444	9,474,858
2014 Installment Purch (Refund)	759,781	722,985	722,985	691,683	691,683	691,683
2015 Installment Purch (Refund)	4,094,950	4,098,570	4,098,570	-	-	-
2012 LOBS-Phillips Building	847,600	-	-	-	-	-
2021A LOBS New	2,838,244	3,761,500	3,515,820	3,756,499	3,756,499	3,756,499
2021A LOBS Ref	194,933	263,000	258,000	258,000	258,000	258,000
2021B LOBS New	5,724,546	5,733,792	4,994,074	5,716,809	5,716,809	5,716,809
2021B LOBS Ref	1,043,542	1,770,719	1,765,718	1,700,666	1,700,666	1,700,666
2019 CWSRF Loan	304,813	349,020	57,803	329,188	329,188	329,188
Total Expenditures	81,925,180	81,646,826	79,285,240	88,205,483	88,205,483	87,804,444

DEBT SERVICE

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

The chart below compares current long-term debt service to projected budgets for fiscal years 2024 through 2029. Decisions related to the funding of new projects are considered within the framework of the debt policy.



DEBT SERVICE

TOTAL DEBT OUTSTANDING

Approved/Issued

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fees</u>	<u>Total</u>
June 30,				
2024	52,273,500	23,225,232	55,000	75,553,732
2025	53,488,500	21,024,896	-	74,513,396
2026	54,103,500	18,568,551	-	72,672,051
2027	53,313,500	16,366,345	-	69,679,845
2028	51,091,310	14,042,563	-	65,133,873
2029	50,343,443	12,152,062	-	62,495,505
2030	43,758,443	10,317,843	-	54,076,286
2031	36,345,376	8,532,975	-	44,878,351
2032	36,104,712	7,116,679	-	43,221,391
2033	32,152,716	5,850,247	-	38,002,963
2034	28,773,500	4,712,564	-	33,486,064
2035	28,773,500	3,828,593	-	32,602,093
2036	28,773,500	2,942,478	-	31,715,978
2037	22,413,500	2,168,563	-	24,582,063
2038	18,288,500	1,595,252	-	19,883,752
2039	18,288,500	1,100,124	-	19,388,624
2040	12,303,500	598,846	-	12,902,346
2041	12,045,000	296,900	-	12,341,900
TOTAL	632,634,500	154,440,712	55,000	787,130,212

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.

In FY 2015, 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 tak on additional debt for future projects while limiting future outstanding debt to a level much lower than the legal debt capacity allowed by General Statute.

<u>Legal Debt Margin</u>	<u>Outstanding Debt (Approved/Issued)</u>	<u>Unused Capacity</u>
3,621,422,768	632,634,500	2,988,788,268



SPECIAL REVENUE FUNDS

This section accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Pandemic Response Special Revenue Fund166

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

Emergency Telephone System Special Revenue Fund168

This fund is used to account for the .65¢/month E911 surcharge collected. Use if the funds is restricted to allowable expenditures in support of the County 911 System, as specified by State statute. Authorized by G.S. 62A and administrated by the N.C. 911 Fund Board.

Law Enforcement Equipment Equitable Distribution Special Revenue Fund170

This fund is used to provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel, and training as designated by the Sheriff.

Moser Bequest for Care of Elderly Special Revenue Fund172

This program is designed to provide assistance and special requests from the elderly population of Forsyth County.

NC Opioid Settlement Special Revenue Fund174

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

State Public School Building Capital Fund176

This fund is used to account for capital expenditures by the Winston-Salem/Forsyth County Schools, financed by ADM monies & lottery proceeds from the State Public School Building Capital Fund.

Special Fire Tax District Fund177

This fund is used to account for property tax collections and other revenue sources for distribution to the County's twenty-two fire tax districts, three fire service districts, and the County Overlay District.

PANDEMIC RESPONSE SPECIAL REVENUE FUND

Fund 270

This fund was initially adopted to account for funding received from the State as part of S.L. 2020-4, the 2020 COVID-19 Recovery Act, which can be used for necessary expenditures incurred during the period of March 1, 2020 through December 30, 2020, due to the public health emergency related to the Coronavirus Disease 2019.

The Fund was amended to reflect funds for additional relief programs including the Emergency Rental Assistance Program (ERAP) and the American Rescue Plan Act.

BUDGET HIGHLIGHTS

The Pandemic Response Special Revenue Fund was initially adopted to account for federal funding received through the CARES Act and has been amended to account for other funding to respond to the COVID-19 pandemic such as ERAP and ARPA dollars.

For Fiscal Year 2024, most of the American Rescue Plan Act funding has been allocated.

PROGRAM SUMMARY

FY 22-23		<u>Request</u>	FY 23-24	
<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
58,070,387	55,334,916	43,099,871	42,949,407	42,949,407

PANDEMIC RESPONSE SPECIAL REVENUE FUND

	FY 22-23		<u>Request</u>	FY 23-24	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	62,134,660	4,064,273	48,510,075	48,510,075	48,510,075
<u>Revenues:</u>					
Intergovernmental-ERAP	-	22,913,526	-	-	-
Intergovernmental-ARPA	-	74,256,322	-	-	-
Intergovernmental-LIEAP	-	2,560,630	-	-	-
Interest Earnings	-	50,240	-	-	-
Total	-	99,780,718	-	-	-
Total Resources	<u>62,134,660</u>	<u>103,844,991</u>	<u>48,510,075</u>	<u>48,510,075</u>	<u>48,510,075</u>
<u>Expenditures:</u>					
ERAP Funds	5,168,522	12,760,654	1,238,298	1,238,298	1,238,298
<i>Personal Services-County</i>	632,440	82,267	550,173	550,173	550,173
<i>Administrative Costs</i>	366,749	429,823	411,342	411,342	411,342
<i>Emergency Assistance Payments</i>	4,169,333	12,158,564	276,783	276,783	276,783
<i>Payments to Other Agencies</i>	-	90,000	-	-	-
American Rescue Plan Act (ARPA)	52,901,865	42,574,262	41,861,573	41,711,109	41,711,109
<i>Personal Services</i>	6,255,550	1,675,932	3,236,463	3,236,463	3,236,463
<i>Premium Pay</i>	-	5,193,742	-	-	-
<i>Other Purchased Services</i>	7,630	15,650	-	-	-
<i>Travel</i>	82,259	11,185	71,074	27,420	27,420
<i>Materials and Supplies</i>	199,157	14,964	500	500	500
<i>Emergency Vehicles</i>	439,240	130,209	3,109,031	3,109,031	3,109,031
<i>Capital Projects</i>	-	106,810	5,702,500	5,595,690	5,595,690
<i>Payments to Other Agencies</i>	20,710,091	8,515,617	23,677,290	23,677,290	23,677,290
<i>Budget Reserve</i>	25,207,938	20,845,438	-	-	-
<i>Transfer to General Fund</i>	-	6,064,715	6,064,715	6,064,715	6,064,715
Total	58,070,387	55,334,916	43,099,871	42,949,407	42,949,407
Estimated Fund Balance	<u>4,064,273</u>	<u>48,510,075</u>	<u>5,410,204</u>	<u>5,560,668</u>	<u>5,560,668</u>

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

FUND 207 - Adopted 6-12-2003

MISSION STATEMENT

To provide funds from the collection of E911 surcharge fees to be used to offset the cost of providing E911 services within Forsyth County as authorized by G.S. 62A-4.

BUDGET HIGHLIGHTS

Revenue in this fund is generated by a \$0.65 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.

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 22-23		FY 23-24		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
1,816,600	670,301	290,000	290,000	290,000

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

	FY 22-23		Request	FY 23-24	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	2,064,619	2,064,619	1,397,867	1,397,867	1,397,867
<u>Revenues:</u>					
E911 Surcharge	-	-	-	-	-
Interest Earnings	-	3,549	-	-	-
Fund Balance	-	-	-	-	-
Total	-	3,549	-	-	-
Total Resources	<u>2,064,619</u>	<u>2,068,168</u>	<u>1,397,867</u>	<u>1,397,867</u>	<u>1,397,867</u>
<u>Expenditures:</u>					
Salary	-	-	-	-	-
Maintenance Service	80,000	59,504	90,000	90,000	90,000
Other Purchased Services	16,000	10,504	16,000	16,000	16,000
Travel/Training	5,000	2,913	5,000	5,000	5,000
General Supplies	15,600	5,438	29,000	29,000	29,000
Equipment	1,700,000	591,942	150,000	150,000	150,000
Aid to the Government Agencies	-	-	-	-	-
Debt	-	-	-	-	-
Total Expenditures	1,816,600	670,301	290,000	290,000	290,000
Estimated Fund Balance	<u>248,019</u>	<u>1,397,867</u>	<u>1,107,867</u>	<u>1,107,867</u>	<u>1,107,867</u>

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

MISSION STATEMENT

To provide funds from drug seizure revenue for the eradication of drug trafficking in Forsyth County. These monies are to be used exclusively for equipment, personnel, and training as designated by the Sheriff.

BUDGET HIGHLIGHTS

Revenue in this fund is generated from the sale of assets and the taxes on drugs seized by the Sheriff's Office. Revenues are shared among the government agencies participating in the drug seizure.

Expenditures are limited by Federal DEA guidelines to activities supporting community policing activities, training, and law enforcement activities. Acceptable uses are identified in the U.S. Department of Justice Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.

PROGRAM SUMMARY

FY 22-23			FY 23-24		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>	
261,780	92,839	332,670	332,670	332,670	

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

	FY 22-23		FY 23-24		
	<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	1,008,883	1,008,883	1,169,109	1,169,109	1,169,109
<u>Revenues:</u>					
Intergovernmental	20,000	248,276	20,000	20,000	20,000
Interest Earnings	2,000	4,789	2,000	2,000	2,000
Total	22,000	253,065	22,000	22,000	22,000
Total Resources	<u>1,030,883</u>	<u>1,261,948</u>	<u>1,191,109</u>	<u>1,191,109</u>	<u>1,191,109</u>
<u>Expenditures:</u>					
Operating Transfers Out	261,780	92,839	332,670	332,670	332,670
Total	261,780	92,839	332,670	332,670	332,670
Estimated Fund Balance	<u>769,103</u>	<u>1,169,109</u>	<u>858,439</u>	<u>858,439</u>	<u>858,439</u>

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

FUND 208 - Adopted 12-18-2006

MISSION STATEMENT

To grant residents over age 55 of Forsyth County that have a chronic or life threatening illness a request using proceeds from a generous gift by a former Forsyth County resident, Mr. O. Moser.

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.

PROGRAM SUMMARY

FY 22-23		FY 23-24		
<u>Original</u>	<u>Estimate</u>	<u>Request</u>	<u>Recommend</u>	<u>Adopted</u>
50,000	7,118	50,000	50,000	50,000

MOSER BEQUEST FOR CARE OF ELDERLY SPECIAL REVENUE FUND

	FY 22-23		Request	FY 23-24	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Opening Balance	300,103	300,103	293,753	293,753	293,753
<u>Revenues:</u>					
Interest Earnings	500	768	500	500	500
Total	500	768	500	500	500
Total Resources:	<u>300,603</u>	<u>300,871</u>	<u>294,253</u>	<u>294,253</u>	<u>294,253</u>
<u>Expenditures:</u>					
Assistance to Elderly	50,000	7,118	50,000	50,000	50,000
Total	50,000	7,118	50,000	50,000	50,000
Estimated Fund Balance	<u>250,603</u>	<u>293,753</u>	<u>244,253</u>	<u>244,253</u>	<u>244,253</u>

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.

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.

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 23-24	
	<u>Original</u>	<u>Estimate</u>		<u>Recommend</u>	<u>Adopted</u>
Beginning Fund Balance	-	-	759,222	759,222	759,222
<u>Revenues:</u>					
Intergovernmental	-	-	1,669,676	1,669,676	1,669,676
Total	-	-	1,669,676	1,669,676	1,669,676
Total Resources	<u>=</u>	<u>=</u>	<u>2,428,898</u>	<u>2,428,898</u>	<u>2,428,898</u>
<u>Expenditures:</u>					
Budget Reserve	-	759,222	2,428,898	2,428,898	2,428,898
Total	-	759,222	2,428,898	2,428,898	2,428,898
 Estimated Fund Balance	 <u>=</u>	 <u>759,222</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		
			<u>TOTALS</u> <u>AT 6-30-22</u>	<u>ACTIVITY</u> <u>2022-23</u>	<u>FUTURE</u> <u>ACTIVITY</u>
Opening Balance	-	-	-	-	
Revenues					
Tfr From Special Revenue Fund	-	-	1,145,757	-	
Tfr Fr SR Fd.-Res. Equity	-	-	184,565	-	
Fund Balance	145,400	1,330,150	-	-	
State Public School Bldg. Cap.	436,200	39,512,375	36,707,227	-	
Lottery Proceeds	-	63,122,001	66,822,651	3,650,000	
County Match (Bond Fd)	-	10,662,299	10,661,097	-	
Interest Earnings	-	162,074	162,074	-	
Total	581,600	114,788,899	115,683,371	3,650,000	Estimated future activity depends on availability of funds from the State.
Total Resources	581,600	114,788,899	115,683,371	3,650,000	
Expenditures					
School Construction Projects	581,600	51,666,898	56,924,141	-	
Debt Service Paid with Lottery Proceeds	-	63,122,001	58,759,230	3,650,000	
Total	581,600	114,788,899	115,683,371	3,650,000	
Estimated Fund Balance	-	-	-	-	

SPECIAL TAX DISTRICT FUNDS

	<u>FY23</u> <u>Approp.</u>	<u>FY23</u> <u>Tax</u> <u>Rate</u>	<u>FY24</u> <u>Req.</u> <u>Tax</u> <u>Rate</u>	<u>FY24</u> <u>Recom.</u> <u>Tax</u> <u>Rate</u>	<u>FY24</u> <u>Adopted</u> <u>Tax</u> <u>Rate</u>	<u>Tax Rate</u> <u>Revenue</u>	<u>Fund</u> <u>Balance</u> <u>Approp.</u>	<u>Total</u> <u>Approp.</u>
Beeson Cross Rds* (F)	389,715	.0950	.0950	.0950	.0950	387,677	13,000	400,677
Beeson Cross Rds SD	40,793	.0950	.0950	.0950	.0950	49,374	3,000	52,374
Belews Creek** (P)	494,129	.1100	.1100	.1100	.1100	503,083	12,415	515,498
City View* (P)	49,390	.1000	.1000	.1000	.1000	47,921	1,749	49,670
Clemmons** (F)	1,991,993	.0600	.0600	.0600	.0600	1,993,926	69,558	2,063,484
Forest Hill**	13,393	.1150	.1200	.1150	.1200	13,740	1,181	14,921
Griffith* (P)	189,290	.0650	.0850	.0650	.0850	241,755	3,564	245,319
Gumtree** (P)	109,345	.1225	.1225	.1225	.1225	109,625	1,957	111,582
Horneytown** (P)	388,496	.1500	.1500	.1500	.1500	381,815	4,812	386,627
King of Forsyth Co.** (F)	605,868	.0838	.0850	.0838	.0850	667,710	-	667,710
Lewisville** (F)	1,902,124	.0850	.0850	.0850	.0850	1,916,962	43,677	1,960,639
Mineral Springs** (P)	253,064	.1150	.1200	.1150	.1200	266,492	10,035	276,527
Min. Springs SD	9,923	.1150	.1200	.1150	.1200	10,876	235	11,111
Mt. Tabor** (F)	96,690	.0850	.0850	.0850	.0850	96,480	1,500	97,980
Old Richmond** (P)	547,025	.0950	.0950	.0950	.0950	535,614	8,881	544,495
Piney Grove* (F)	1,049,412	.1400	.1400	.1400	.1400	1,030,100	27,907	1,058,007
Rural Hall** (F)	592,722	.1050	.1050	.1050	.1050	578,918	14,438	593,356
Salem Chapel** (P)	148,108	.1400	.1400	.1400	.1400	146,483	2,422	148,905
South Fork* (F)	6,186	.0600	.0600	.0600	.0600	5,130	454	5,584
Talley's Crossing** (P)	240,242	.1000	.1000	.1000	.1000	241,091	3,616	244,707
Triangle*	138,352	.0920	.0920	.0920	.0920	137,305	2,142	139,447
Union Cross** (P)	454,130	.1350	.1350	.1350	.1350	452,310	8,092	460,402
Vienna* (F)	819,004	.0850	.0850	.0850	.0850	839,538	20,000	859,538
Walkertown** (P)	476,183	.1000	.1000	.1000	.1000	468,021	15,267	483,288
West Bend*	71,517	.0850	.0850	.0850	.0850	63,741	2,211	65,952
County Overlay	493,042	.0039	.0039	.0039	.0039	506,884	-	506,884

*Fire Protection District

(P) Part-Time Employees

(F) 24 Hour Employees

**Fire/Rescue Districts

SD = Service District



Capital Projects Ordinances (CPO)

This section accounts for all financial resources to be used for the acquisition or construction of major capital facilities. Listed below are brief descriptions for active Capital Project Ordinances previously approved. Following these are the detailed Capital Project Ordinances. The proposed Capital Improvement Program is in the next section.

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2011 LIBRARY BOND CPO

Fund 372 - Adopted: 9-12-2011
 Amended: 3-9-2015, 9-14-2015, 9-28-
 2015, 12-21-15, 3-28-2016, 6-27-2016,
 1-18-2018, 4-26-2018, 7-19-2018,
 10-4-2018, 4-25-2019, 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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	787,058	787,058
Revenues					
Interest Earnings	-	212,037	672,133	-	-
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	-	-
Total	40,240,000	47,041,626	41,615,552	-	-
Total Resources	40,240,000	47,041,626	41,615,552	787,058	787,058
Expenditures					
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	-	787,058
Transfer to 2021 Pay-Go CPO	-	212,037	212,037	-	-
Library - NPR	-	6,060,000	-	-	-
Total	40,240,000	47,041,626	40,828,494	-	787,058
Estimated Fund Balance	-	-	787,058	787,058	-

2016 KALEIDEUM MUSEUM CPO

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

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	7,565,600	865,163
Revenues					
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	323,818	-	-
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	-	-
Net Issue Premium	-	-	2,120,153	-	-
Other Borrowing Proceeds	-	12,758,912	10,430,000	-	-
Total	17,340,000	32,830,000	32,129,422	1,565,741	-
Total Resources	17,340,000	32,830,000	32,129,422	9,131,341	865,163
Expenditures					
New Family Museum Construction	17,340,000	32,830,000	24,563,822	8,266,178	-
Total	17,340,000	32,830,000	24,563,822	8,266,178	-
Estimated Fund Balance	-	-	7,565,600	865,163	865,163

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

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	120,590,713	104,561,195
Revenues					
Interest Earnings	813,953	813,953	3,658,706	-	-
Winston-Salem/Forsyth County Schools	-	1,200,000	892,313	-	-
Bond Proceeds	350,000,000	350,000,000	328,755,602	-	-
Net Issue Premium	-	-	21,244,398	-	-
Total	350,813,953	352,013,953	354,551,019	-	-
Total Resources	350,813,953	352,013,953	354,551,019	120,590,713	104,561,195
Expenditures					
Debt Issuance Costs	813,953	813,953	525,093	72,215	216,645
Schools Capital Projets - Reserve	350,000,000	53,935,575	-	-	53,935,575
Maintenance & Technology Projects	-	53,065,000	44,283,702	2,195,325	6,585,974
Building Capital Projects	-	236,854,977	182,458,909	13,599,017	40,797,051
Safety & Traffic Projects	-	7,344,448	6,692,602	162,962	488,885
Transfer to General Fund	-	-	-	-	-
Total	350,813,953	352,013,953	233,960,306	16,029,518	102,024,129
Estimated Fund Balance	-	-	120,590,713	104,561,195	2,537,066

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
Opening Balance	-	-	-	50,726,367	46,969,059
Revenues					
Bond Proceeds	65,000,000	65,000,000	60,930,065		-
Interest Earnings	151,163	151,163	1,241,117	-	-
Net Issue Premium	-	-	4,069,935	-	-
Total	65,151,163	65,151,163	66,241,117	-	-
Total Resources	65,151,163	65,151,163	66,241,117	50,726,367	46,969,059
Expenditures					
Debt Issuance Costs	151,163	151,163	77,423	7,308	73,740
Oak Grove Phases 3 and 4	-	21,000,000	607,937	3,750,000	5,142,063
Learning Commons	-	18,198,839	-	-	21,000,000
Transportation Center Addition	-	9,201,161	111,706	-	9,089,455
Aviation Center	-	16,600,000	14,717,684	-	1,882,316
Budget Reserve	65,000,000	-	-	-	-
Transfer to General Fund	-	-	-	-	905,981
Total*	65,151,163	65,151,163	15,514,750	3,757,308	38,093,555
Estimated Fund Balance	-	-	50,726,367	46,969,059	8,875,504

2016 PARKS AND RECREATION FACILITIES CPO

Fund 395 - Adopted: 12-19-2016

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	9,169,483	8,232,183
Revenues					
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	-	-
Total	15,034,884	15,034,884	15,215,200	-	-
Total Resources	15,034,884	15,034,884	15,215,200	9,169,483	8,232,183
Expenditures					
Debt Issuance Costs	34,884	34,884	17,867	-	17,017
Parks and Recreation Project Costs	3,750,000	-	-	-	-
Parks Facilities Budget Reserve	11,250,000	-	-	-	-
Architectural & Engineering Design	-	775,000	200,755	-	535,669
Union Cross Playground	-	150,000	120,481	-	-
Walkertown Playground	-	150,000	143,686	-	-
421 River Park Playground	-	50,000	86,185	-	-
Tanglewood Golf Upgrades	-	2,625,000	2,404,832	-	-
Tanglewood Roadway Improvement	-	1,050,000	1,053,860	-	-
Tanglewood Multi-Use Trail	-	900,000	938,576	-	-
Tanglewood Par 3 Greens	-	625,000	287,242	-	-
Horizon's Playground	-	150,000	145,613	-	-
CG Hill Playground	-	150,000	203,433	-	-
Joanie Moser Park	-	150,000	166,227	-	-
Tanglewood Clubhouse	-	1,440,000	263,760	-	1,176,240
Triad Park - Greenway	-	300,000	-	-	300,000
Horizons Park Master Plan Phase 1	-	2,000,000	13,200	63,300	1,923,500
Multi-Use Agricultural Event Center	-	4,485,000	-	874,000	3,611,000
Transfer to General Fund	-	-	-	-	627,190
Total	15,034,884	15,034,884	6,045,717	937,300	8,190,616
Estimated Fund Balance	-	-	9,169,483	8,232,183	41,567

2017 COURT FACILITIES CPO

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

Accounts for funding of renovation or replacement of existing Forsyth County Court facility. \$5 million in 2/3rds bonds issued in March 2017 for the purpose of providing funds, together with any other available funds, for acquiring, constructing, expanding, improving, renovating, and equipping courthouse buildings and facilities, including without limitation, the acquisition of related land and rights of way in Forsyth County. The Board of Commissioners has approved moving forward with a two-building option for the new court facilities which will be located adjacent to the Government Center.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	22,150,031	4,355,374
Revenues					
Bond Proceeds	5,000,000	115,915,200	4,709,862	-	-
Installment Purchase	-	-	86,658,650	-	-
Interest Earnings	-	101,000	442,721	-	-
Net Issue Premium	-	-	15,784,202	-	-
Total	5,000,000	116,016,200	107,595,435	-	-
Total Resources	5,000,000	116,016,200	107,595,435	22,150,031	4,355,374
Expenditures					
Debt Issuance Costs	-	101,000	99,794	-	-
Design/Architect/Engineering/Land	-	-	9,075,856	1,255,767	-
Construction	-	-	76,269,754	16,538,890	-
Capital Outlay - B/O	5,000,000	115,915,200	-	-	-
Total	5,000,000	116,016,200	85,445,404	17,794,657	-
Estimated Fund Balance	-	-	22,150,031	4,355,374	4,355,374

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
Opening Balance	-	-	-	1,660,246	1,222,954
Revenues					
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	-	-
Total	1,189,500	9,462,800	7,517,296	-	-
Total Resources	1,189,500	9,462,800	7,517,296	1,660,246	1,222,954
Expenditures					
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	-	-	-	-	-
Total	1,189,500	9,462,800	5,857,050	437,292	14,063
Estimated Fund Balance	-	-	1,660,246	1,222,954	1,208,891

2018 WSFCS CAPITAL MAINTENANCE 2/3RDS BONDS CPO

Fund 331 - Adopted: 8-2-2018

Amended: 12-5-2019

Funding for School System life cycle maintenance projects such as roofs, HVAC systems, paving, boilers, carpeting, flooring, etc. Bond proceeds issued every other year with \$1.735 million transferred annually from the General Fund.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	585,741	-
Revenues					
Bond Proceeds	8,500,000	8,500,000	7,797,747	-	-
Transfer from the General Fund	1,735,000	3,470,000	3,470,000	-	-
Interest Earnings	-	-	189,418	-	-
Net Issue Premium	-	-	739,972	-	-
Total	10,235,000	11,970,000	12,197,137	-	-
Total Resources	10,235,000	11,970,000	12,197,137	585,741	-
Expenditures					
Schools Capital Outlay	10,235,000	11,970,000	11,611,396	585,741	-
Total	10,235,000	11,970,000	11,611,396	585,741	-
Estimated Fund Balance	-	-	585,741	-	-

2018 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

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

Funding for various Community College life cycle maintenance projects including HVAC systems, paving, boilers, flooring, windows, or roofs. The Capital Maintenance program is funded every other year at \$2.3 million.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	65,841	51,312
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,109,979	-	-
Interest Earnings	-	-	41,105	-	-
Net Issue Premium	-	-	200,228	-	-
Total	2,300,000	2,300,000	2,351,312	-	-
Total Resources	2,300,000	2,300,000	2,351,312	65,841	51,312
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	2,285,471	14,529	-
Transfer to General Fund	-	-	-	-	51,312
Total	2,300,000	2,300,000	2,285,471	14,529	51,312
Estimated Fund Balance	-	-	65,841	51,312	-

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

On November 1, 2018, the Forsyth County Board of Commissioners approved a resolution establishing the County as the owner and operator of Smith Reynolds Airport and formed the Smith Reynolds Airport Board to assist in the governance and operation of the airport, effective January 1, 2019. This Capital Projects Ordinance was established to account for capital projects at the airport and it is funded through a transfer from the General Fund and other revenue from the Federal Aviation Administration, the North Carolina Department of Transportation, Bond Proceeds, Pav-Go funds, and other revenue.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	23,187,848	35,280,454
Revenues					
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	-	-	129,769	-	-
Sale of Property	-	1,550,679	1,550,679	-	-
Transfer from General Fund	326,000	2,477,580	326,000	825,000	1,326,580
Transfer from 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	-	-
Total	9,880,000	93,928,271	34,163,653	30,119,896	29,774,491
Total Resources	9,880,000	93,928,271	34,163,653	53,307,744	65,054,945
Expenditures					
Runway 15-33 Improvements	2,125,000	2,250,000	37,976	49,176	2,162,848
Terminal Ramp, Runway 4-22	200,000	205,600	204,204	-	-
Taxiway Lima and Ramp	6,200,000	14,550,000	291,866	151,813	14,106,321
Taxiway Quebec	550,000	649,080	455,217	193,863	-
Terminal Area Improvements	550,000	29,000,000	1,953,607	553,944	26,492,449
4001 North Liberty Street Improvements	195,000	6,068,015	131,871	591,029	5,345,115
Terminal Fencing	60,000	70,220	62,221	-	-
Airfield Drainage Improvements	-	500,000	98,509	10,959	390,532
Runway 15-33 Rehabilitation	-	8,500,000	7,343,852	7,529,050	(6,372,902)
Taxiway Alpha	-	14,350,920	171,164	814,956	13,364,800
Capital Repair/Maintenance	-	2,284,436	225,318	82,500	1,976,618
Security Upgrades	-	350,000	-	350,000	-
South Ramp & Quebec Ramp Study	-	250,000	-	250,000	-
MRO Hangar Development	-	14,900,000	-	7,450,000	7,450,000
Total	9,880,000	93,928,271	10,975,805	18,027,290	64,915,781
Estimated Fund Balance	-	-	23,187,848	35,280,454	139,164

2019 PAY-GO CPO

Fund 336 - Adopted: 1-16-2020
Amended: 1-21-21, 4-15-21, 5-6-21

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	5,549,940	4,607,249
Revenues					
Transfer from General Fund	5,841,610	5,841,610	5,841,610	-	-
Transfer from 2016 Pay-go CPO	839,450	839,450	839,450	-	-
Transfer from 2018 Pay-go CPO	839,132	839,132	839,132	-	-
Transfer from 2020 Pay-go CPO	-	3,465,223	3,465,223	-	-
Interest Earnings	-	-	74,749	-	-
Total	7,520,192	10,985,415	11,060,164	-	-
Total Resources	7,520,192	10,985,415	11,060,164	5,549,940	4,607,249
Expenditures					
Enterprise Resource Planning System	3,000,000	4,500,000	3,584,809	915,191	-
Budget Reserve for U.S. EDA Grant for Smith Reynolds Airport	1,925,415	1,925,415	1,925,415	-	-
Tanglewood Clubhouse	2,594,777	4,560,000	-	27,500	4,532,500
Total	7,520,192	10,985,415	5,510,224	942,691	4,532,500
Estimated Fund Balance	-	-	5,549,940	4,607,249	74,749

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	3,389,735	3,079,757
Revenues					
Bond Proceeds	4,000,000	4,000,000	3,531,081	-	-
Interest Earnings	-	-	17,221	-	-
Net Issue Premium	-	-	470,091	-	-
Total	4,000,000	4,000,000	4,018,393	-	-
Total Resources	4,000,000	4,000,000	4,018,393	3,389,735	3,079,757
Expenditures					
County Capital Maintenance/Repair	2,000,000	2,000,000	306,293	266,533	1,427,174
Parks Capital Maintenance	2,000,000	1,800,000	122,365	43,445	1,634,190
Transfer to Belews Creek Park CPO	-	200,000	200,000	-	-
Transfer to the General Fund	-	-	-	-	1,756
Total	4,000,000	4,000,000	628,658	309,978	3,063,120
Estimated Fund Balance	-	-	3,389,735	3,079,757	16,637

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	4,002,477	32,577
Revenues					
Interest Earnings	-	-	30,087	-	-
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	-	-
Total	10,235,000	12,470,000	12,502,577	-	-
Total Resources	10,235,000	12,470,000	12,502,577	4,002,477	32,577
Expenditures					
Schools Capital Outlay	10,235,000	12,470,000	8,500,100	3,969,900	-
Transfer to the General Fund	-	-	-	-	32,577
Total	10,235,000	12,470,000	8,500,100	3,969,900	32,577
Estimated Fund Balance	-	-	4,002,477	32,577	-

2020 FTCC CAPITAL MAINTENANCE 2/3RDS BONDS CPO

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

Funding for various Community College life cycle maintenance projects including HVAC systems, paving, boilers, flooring, windows, or roofs. The Capital Maintenance program is funded every other year at \$2.3 million.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	568,759	6,116
Revenues					
Bond Proceeds	2,300,000	2,300,000	2,030,372	-	-
Interest Earnings	-	-	5,442	-	-
Net Issue Premium	-	-	270,302	-	-
Total	2,300,000	2,300,000	2,306,116	-	-
Total Resources	2,300,000	2,300,000	2,306,116	568,759	6,116
Expenditures					
FTCC Capital Projects	2,300,000	2,300,000	1,737,357	562,643	-
Transfer to General Fund	-	-	-	-	962
Total	2,300,000	2,300,000	1,737,357	562,643	962
Estimated Fund Balance	-	-	568,759	6,116	5,154

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	3,615,258	3,577,739
Revenues					
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	-	-	12,521	-	-
Total	6,471,087	18,188,455	9,187,176	9,000,000	-
Total Resources	6,471,087	18,188,455	9,187,176	12,615,258	3,577,739
Expenditures					
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	5,433,877	8,987,105	3,577,739
Total	6,471,087	18,188,455	5,571,918	9,037,519	3,577,739
Estimated Fund Balance	-	-	3,615,258	3,577,739	-

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 6-30-23	ACTIVITY 202324	FUTURE ACTIVITY
Opening Balance	-	-	-	5,324,537	2,206,350
Revenues					
Transfer from General Fund	15,405,917	18,224,917	18,224,917	-	-
Transfer from 2022 Pay-Go CPO	-	389,057	389,057	-	-
Interest Earnings	-	-	32,215	-	-
Total	15,405,917	18,613,974	18,646,189	-	-
Total Resources	15,405,917	18,613,974	18,646,189	5,324,537	2,206,350
Expenditures					
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	88,000	1,401,057	-
Enhanced Funding for EMS Rolling Stock	630,000	-	-	-	-
Capital Projects Related to Merged/Co-located Operations with WSFCS	900,000	3,719,000	827,735	1,683,730	1,207,535
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	1,000,000	-	33,400	966,600
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	-	-
Total	15,405,917	18,613,974	13,321,652	3,118,187	2,174,135
Estimated Fund Balance	-	-	5,324,537	2,206,350	32,215

2020 MOTOR VEHICLES & MOBILE EQUIPMENT REPLACEMENT CPO

Fund 399 - Adopted: 8-6-2020
 Amended: 8-27-2020, 1-21-2021,
 2-4-2021, 4-15-2021, 9-8-2021,
 11-4-2021, 4-7-2022, 8-4-2022,
 10-13-2022, 12-15-2022, 2-16-2023,
 3-16-2023

Multi-year project ordinance to account for the replacement of County-owned vehicles. Funded annually with a Transfer from the General Fund as well as payments for law enforcement services, the sale of surplus property, and insurance proceeds. The Motive Equipment CPOs close every two years and residual funds are transferred to a new CPO.

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	176,207	1,304,471
Revenues					
Sale of Vehicles	60,000	153,295	87,994	-	-
Charges for Services	96,400	192,800	354,656	-	-
Claim Proceeds	28,963	153,588	138,475	-	-
Insurance/Subrogation Proceeds	-	67,740	11,931		
Interest Earnings	-	-	10,897	-	-
Transfer from General Fund	1,450,000	5,846,945	3,818,848	2,750,000	-
Transfer from 2018 Motive Equipment Replacement CPO	419,648	419,648	419,648	-	-
Transfer from 2020 Pay-Go CPO	-	630,000	630,000	-	-
Transfer from 2022 Pay-Go CPO	-	250,000	250,000		
Total	2,055,011	7,714,016	5,722,449	2,750,000	-
Total Resources	2,055,011	7,714,016	5,722,449	2,926,207	1,304,471
Expenditures					
Not Project Related	60,000	60,000	-	-	60,000
Non-Emergency Vehicles - Fleet	305,265	636,899	342,579	-	294,320
Non-Emergency Vehicles - Parks	-	403,692	215,356		188,336
Non-Emergency Vehicles - Airport	-	3,111	-		3,111
Emergency Vehicles-Animal Services	113,747	189,061	188,790	-	271
Emergency Vehicles - Emergency Services	813,000	3,577,527	2,798,629	778,898	-
Emergency Vehicles - Sheriff	547,849	2,581,693	1,738,855	842,838	-
Reserve for Sheriff	96,400	-	-	-	-
Equipment	-	-	-	-	-
Transfer to General Fund	118,750	262,033	262,033	-	-
Total	2,055,011	7,714,016	5,546,242	1,621,736	546,038
Estimated Fund Balance	-	-	176,207	1,304,471	758,433

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	6,181,767	6,048,098	5,624,661
Revenues					
Guilford County	-	550,000	-		
Interest Earnings	-	4,875	10,797		
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	-	-
Total	5,048,432	6,181,767	5,628,766	-	-
Total Resources	5,048,432	6,181,767	6,181,767	6,048,098	5,624,661
Expenditures					
NC Cooperative Extension Move	2,400,000	2,400,000	-	-	2,400,000
Pickleball	200,000	341,106	97,668	243,438	-
Master Address Repository	250,000	250,000	36,001	179,999	34,000
Inflation Contingency	2,000,000	239,576	-	-	239,576
Parks and Recreation	-	1,100,000			
Human Services	-	33,335			
Transfer to 2022 Belews Lake CPO	-	1,817,750			
Budget Reserve	198,432	-	-	-	-
Total	5,048,432	6,181,767	133,669	423,437	2,673,576
Estimated Fund Balance	-	-	6,048,098	5,624,661	2,951,085

2022 BELEWS LAKE PARK CPO

Fund 343 - Adopted: 3-3-2022
Amended 11-10-2022, 12-1-2022

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

	ORIGINAL BUDGET	CURRENT BUDGET	ESTIMATE		
			TOTALS AT 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	3,796,674	2,027,304
Revenues					
NC State Capital and Infrastructure Fund	3,000,000	3,000,000	130,535	2,869,465	-
NC PARTF Grant	500,000	500,000	-	500,000	-
Other State Reimbursements	-	100,000	100,000	-	-
Interest Earnings	-	-	17,861	-	-
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	-	-
Total	5,700,000	7,617,750	4,266,146	3,369,465	-
Total Resources	5,700,000	7,617,750	4,266,146	7,166,139	2,027,304
Expenditures					
Capital Outlay - B/O	5,700,000	7,617,750	469,472	5,138,835	2,009,443
Total	5,700,000	7,617,750	469,472	5,138,835	2,009,443
Estimated Fund Balance	-	-	3,796,674	2,027,304	17,861

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 6-30-23	ACTIVITY 2023-24	FUTURE ACTIVITY
Opening Balance	-	-	-	19,371,263	5,861,263
Revenues					
Transfer from the General Fund	20,016,620	20,016,620	20,016,620	-	-
Total	20,016,620	20,016,620	20,016,620	-	-
Total Resources	20,016,620	20,016,620	20,016,620	19,371,263	5,861,263
Expenditures					
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	100,000	-	50,000	50,000
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	-	-
Total	20,016,620	20,016,620	645,357	13,510,000	5,861,263
Estimated Fund Balance	-	-	19,371,263	5,861,263	-



2024–2029 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

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 (FY2023-2024) 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.

2024–2029 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

- 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.

2024–2029 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

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 FY24 - FY29, 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 not known at this point.

Key points of the Capital Plan include:

Source of Funding for Included Projects

GO Bonds	\$205,061,023
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
Total	<u>\$375,858,493</u>

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 FY24 - FY29. All projects require final approval by the Board of Commissioners before moving forward.

2024–2029 MAJOR CAPITAL IMPROVEMENTS PROGRAM - FUTURE PROJECTS

FORSYTH COUNTY, NORTH CAROLINA

Summary of All Projects Considered

All Projects Considered	Total Project(s) Requested	Proposed in Plan	Debt Leveling Proposed
Winston-Salem/Forsyth County Schools - A successful 2016 referendum included \$350m for WSFCS. Plans were developed to issue the \$350m over four separate issuances in equal amounts of \$87.5m in FY17, FY19, FY21, and FY23. Projects include 4 new schools, 4 Replacement Schools, 4 Additions, 4 Renovations, Safety Improvements throughout the system, Technology Updates, Maintenance and Capital Improvements, and Inflation and Contingency costs. Remaining in the plan are three projects – Philo-Hill Magnet Academy Addition/Renovation, Brunson Elementary School Replacement, and East Forsyth High School Renovation – as well as Capital Maintenance projects identified in the referendum.	350,000,000	147,747,454	X
Forsyth Technical Community College - A successful 2016 referendum included \$65m for Forsyth Tech. Plans were developed to issue the \$65m over four separate issuances in equal amounts of \$16.25m in FY17, FY19, FY21, and FY23. Projects include Main Campus renovations, Oak Grove Center renovations, a Learning Commons, a Transportation Technology Center, and an Aviation Technology Facility. Remaining projects include Oak Grove Center, Learning Commons, and Transportation Center.	65,000,000	49,563,569	X
Park System Development – A successful 2016 referendum included \$15m for County Parks. Plans were developed to issue the \$15m over four separate issuances in equal amounts of \$3,750,000 in FY17, FY19, FY21, and FY23. Remaining projects include the Multi-Use Agricultural Center, Horizons Park Master Planning, and Multi-Use Trail Construction at Tanglewood Park.	15,000,000	7,750,000	X
Winston-Salem/Forsyth County Schools - 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	
Forsyth Technical Community College - 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	
County General Capital Maintenance - \$2 million in FY25, and FY27, and FY29.	31,494,584	6,000,000	
Park System Capital Maintenance - \$2 million in FY25, and FY27, and FY29.	9,936,971	6,000,000	
Tanglewood Business Park – 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	
Smith Reynolds Airport – The County assumed responsibility for governance and operation of Smith Reynolds Airport. Capital projects include improvements to runways, taxiways, hangars, and the terminal area. Funding 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	
Behavioral Health Campus Improvements – The County has identified funding through ARPA and Pay-Go to make various improvements to facilities.	9,277,500	9,277,500	
Belews Lake – 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	
Emergency Vehicles – Trucks for Various Volunteer Fire Departments.	2,800,000	2,800,000	
Other Cultural Improvements – Includes improvements at Parks and Library branches, funded with Pay-Go dollars.	3,675,000	3,675,000	
Other Facility Improvements – Includes Sustainability Efforts.	3,775,000	3,775,000	
County Equipment Improvements – FOCUS Software Replacement and Elections equipment.	603,000	603,000	
Grand Total	653,157,396	375,858,493	

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS		Year 1 FY 2023-2024	Year 2 FY 2024-2025	Year 3 FY 2025-2026	Year 4 FY 2026-2027	Year 5 FY 2027-2028	Year 6 FY 2028-2029	GRAND TOTAL
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-C.G. Hill Park-pedestrian bridge (sti/conc) 120' span		75,000	-	-	-	-	-	75,000
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)		-	-	-	-	65,048	-	65,048
Parks-J. Moser Park-Parking Lot D (pavt/asph/mill/overlay)		-	-	-	-	-	45,770	45,770
Parks-J. Moser Park-Parking Lot C (pavt/asph/mill/overlay)		-	-	-	-	-	78,470	78,470
Parks-J. Moser Park-Parking Lot A (pavt/asph/mill/overlay)		-	-	-	-	-	31,752	31,752
Parks-J. Moser Park-Parking Lot B (pavt/asph/mill/overlay)		-	-	-	-	-	47,460	47,460
Parks-Kville Lk Park-Roadways (pavt/asph/mill/overlay)		-	-	-	-	-	119,823	119,823
Parks-Kville Lk Park-Parking lots (pavt/asph/mill/overlay)		-	-	-	-	-	71,188	71,188
Parks-Kville Lk Park-Playfield surfaces, small areas (rubber)		-	-	-	-	206,280	-	206,280
Parks-Kville Lk Park-Rpl Retaining wall at Boat Rental Building		-	-	-	-	-	-	-
Parks-Union Cr Park-Rpl roof on Radar Tower - EPDM single-ply membrane		39,600	-	-	-	-	-	39,600
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)		-	-	-	-	-	-	-
Parks-Union Cr Park-Parking Lot A (pavt/asph/mill/overlay)		-	-	-	-	-	108,080	108,080
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-Wilktown Park-Parking Lots (seal & stripe/asph/pavt)		-	43,102	-	-	-	-	43,102
Parks-Wilktown Park-Playfield Surfaces (small areas/rubber, rpl)		-	-	-	-	41,340	-	41,340
Parks-Wilktown Park-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-Rpl large multi-purpose play structure at Mallard Lake		35,000	-	-	-	-	-	35,000
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		-	-	-	47,205	-	-	47,205
Parks-Tanglewood Park-Replace Manor House carpet (commercial std)		-	-	-	-	77,104	-	77,104
Parks-Tanglewood Park-Rpl interior lighting system - Manor House (med dens)		-	-	-	-	-	65,436	65,436
Parks-Tanglewood Park-Manor House Parking Lots (pavt/asph/mill/overlay)		-	-	-	-	54,164	-	54,164
Parks-Tanglewood Park-Rpl exterior walls - Mule Barn (wood shakes/shingles)		-	-	-	-	80,220	-	80,220
Parks-Tanglewood Park-Mule Barn Parking Lot (pavt/asph/mill/overlay)		-	-	-	-	-	36,000	36,000
Parks-Tanglewood Park-Rpl exterior doors at North Stables Barn #1		-	-	-	-	-	-	-
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 densit) 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	Year 6	GRAND TOTAL
	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Parks-Tanglewood Park-Prep/paint wall finish, Epoxy coating - Pool Bath House	43,596	-	-	-	-	-	43,596
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/asp/mill/overlay) - Red Barn	-	-	-	-	-	146,293	146,293
Parks-Tanglewood Park-Parking Lot (pavt/asp/mill/overlay) - Par 3 Clubhouse	-	-	-	105,235	-	-	105,235
Parks-Tanglewood Park-Parking Lot (pavt/asp/mill/overlay) Welcome Center	-	-	-	-	-	45,028	45,028
Parks-Tanglewood Park-Parking Lot (pavt/asp/mill/overlay) - Tennis	-	30,780	-	-	-	-	30,780
Parks-Tanglewood Park-Stadium lgt (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/asp/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/asp/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/asp/mill/overlay)	-	-	-	-	-	826,350	826,350
Parks-Triad Park-Replace asphalt trail	-	-	588,445	-	-	-	588,445
Parks-Triad Park-Parking lots (pavt/asp/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/asp/mill/overlay) - Woodland Hall	-	-	-	-	-	227,850	227,850
Parks-Triad Park-Interior lighting syst. (low densit) - Woodland Hall	40,000	-	-	-	-	-	40,000
Parks-Triad Park-Exterior walls - prep/paint & rpl siding - Yellow House	40,755	-	-	-	-	-	40,755
Gen Svc-Adult Outreach-Entrance enclosure	26,930	-	-	-	-	-	26,930
Gen Svc-Adult Outreach-Water Heater	7,425	-	-	-	-	-	7,425
Gen Svc-Annex 2-Air handling unit - air distribution	40,000	-	-	-	-	-	40,000
Gen Svc-Annex 2-Roof	-	194,548	-	-	-	-	194,548
Gen Svc-Carver Sch Rd Lib-Air handling unit - air distribution	18,000	-	-	-	-	-	18,000
Gen Svc-Carver Sch Rd Lib-Condensing units - Central cooling	20,000	-	-	-	-	-	20,000
Gen Svc-Clemmons EMS-Split-system a/c - Decentralized cooling	10,000	-	-	-	-	-	10,000
Gen Svc-Clemmons EMS-Generator	-	25,000	-	-	-	-	25,000
Gen Svc-DSS-Parking lot and landscaping	355,000	-	-	-	-	-	355,000
Gen Svc-DSS-DSS Entry Repair	25,000	-	-	-	-	-	25,000
Gen Svc-DSS-Parking Lots - Carl Russel	45,000	-	-	-	-	-	45,000
Gen Svc-DSS-Cooling Towers - Central cooling	150,000	-	-	-	-	-	150,000
Gen Svc-DSS-Cold water circulating pump	39,900	-	-	-	-	-	39,900
Gen Svc-DSS-Roof	1,770,000	-	-	-	-	-	1,770,000
Gen Svc-DSS-Exhaust fans	17,000	-	-	-	-	-	17,000
Gen Svc-DSS-Air handling unit - air distribution	1,400,000	-	-	-	-	-	1,400,000
Gen Svc-DSS-Split-system a/c - Decentralized cooling	40,000	-	-	-	-	-	40,000
Gen Svc-DSS-Aluminum Entry Replacement	-	-	-	-	20,000	-	20,000
Gen Svc-DSS-Power Plant Roof	75,000	-	-	-	-	-	75,000
Gen Svc-DSS-Split-system a/c - Decentralized cooling	40,000	-	-	-	-	-	40,000
Gen Svc-EMS-Parking lot	26,000	-	-	-	-	-	26,000
Gen Svc-EMS-HVAC blower	32,680	-	-	-	-	-	32,680
Gen Svc-EMS-Water Heater	7,780	-	-	-	-	-	7,780

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	GRAND TOTAL
							FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
Gen Svc-EMS-HVAC package units						5,070	-	-	-	-	-	-	5,070
Gen Svc-EMS-Gas Heaters						5,000	-	-	-	-	-	-	5,000
Gen Svc-EMS-Boiler - Heating system						35,000	-	-	-	-	-	-	35,000
Gen Svc-Fire HQ-Parking lot						12,000	-	-	-	-	-	-	12,000
Gen Svc-Fire HQ-Roof						90,000	-	-	-	-	-	-	90,000
Gen Svc-Fire HQ-Air handling unit - air distribution						61,500	-	-	-	-	-	-	61,500
Gen Svc-Fire HQ-Roof enclosure						62,750	-	-	-	-	-	-	62,750
Gen Svc-Fire HQ-Storefront						12,890	-	-	-	-	-	-	12,890
Gen Svc-Fire HQ-Roof						74,910	-	-	-	-	-	-	74,910
Gen Svc-Fire HQ-Condensing units - Central cooling						36,460	-	-	-	-	-	-	36,460
Gen Svc-Fire HQ-Overhead Door						5,725	-	-	-	-	-	-	5,725
Gen Svc-Fire HQ-Replace Fire Alarm System						-	-	-	15,000	-	-	-	15,000
Gen Svc-Fire HQ-Generator						58,650	-	-	-	-	-	-	58,650
Gen Svc-Linville M.C.-Parking lot						10,000	-	-	-	-	-	-	10,000
Gen Svc-Linville M.C.-Condensing units - Central cooling						50,335	-	-	-	-	-	-	50,335
Gen Svc-Linville M.C.-Air handling unit - air distribution						10,450	-	-	-	-	-	-	10,450
Gen Svc-Linville M.C.-Hot water pump						9,550	-	-	-	-	-	-	9,550
Gen Svc-Linville M.C.-Boiler - Heating system						40,000	-	-	-	-	-	-	40,000
Gen Svc-FCGC-Parking deck repairs						10,000	-	-	-	-	-	-	10,000
Gen Svc-FCGC-Air handling unit - air distribution						21,950	-	-	-	-	-	-	21,950
Gen Svc-FCGC-Condensing units - Central cooling						15,040	-	-	-	-	-	-	15,040
Gen Svc-FCGC-Computer Room Air conditioner						60,000	-	-	-	-	-	-	60,000
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-Linville M.C.-Parking lot						10,000	-	-	-	-	-	-	10,000
Gen Svc-LEDC-Cell floors - Flooring						1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	4,000,000
Gen Svc-LEDC-Elevators						1,500,000	-	-	-	-	-	-	1,500,000
Gen Svc-LEDC-HVAC Pumps						150,000	-	-	-	-	-	-	150,000
Gen Svc-LEDC-Parking lot						10,000	-	-	-	-	-	-	10,000
Gen Svc-LEDC-Laundry Equipment						250,000	-	-	-	-	-	-	250,000
Gen Svc-LEDC-Generators						700,000	-	-	-	-	-	-	700,000
Gen Svc-LEDC-Variable Air Volume (VAV) boxes						20,200	-	-	-	-	-	-	20,200
Gen Svc-LEDC-Exhaust fans						456,750	-	-	-	-	-	-	456,750
Gen Svc-LEDC-Fire pump						100,000	-	-	-	-	-	-	100,000
Gen Svc-LEDC-HVAC motors						50,830	-	-	-	-	-	-	50,830
Gen Svc-LEDC-Fan coil units - convection heating units						87,560	-	-	-	-	-	-	87,560
Gen Svc-LEDC-Dumbwaiters						43,000	-	-	-	-	-	-	43,000
Gen Svc-LEDC-Boiler - Heating system						928,640	-	-	-	-	-	-	928,640
Gen Svc-LEDC-Electrical switches						189,370	-	-	-	-	-	-	189,370
Gen Svc-LEDC-Air handling unit - air distribution						-	-	1,401,420	-	-	-	-	1,401,420
Gen Svc-Lewisville Lib-Parking lot						5,000	-	-	-	-	-	-	5,000
Gen Svc-Lewisville Lib-Building exterior finish/hardware						81,000	-	-	-	-	-	-	81,000
Gen Svc-Lewisville Lib-Camera system						2,000	-	-	-	-	-	-	2,000
Gen Svc-Lewisville Lib-Sidewalk, stone caps						2,000	-	-	-	-	-	-	2,000
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-Mailroy/Jordan - Boiler - Heating system						40,000	-	-	-	-	-	-	40,000

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS		Year 1 FY 2023-2024	Year 2 FY 2024-2025	Year 3 FY 2025-2026	Year 4 FY 2026-2027	Year 5 FY 2027-2028	Year 6 FY 2028-2029	GRAND TOTAL
Gen Svc-Mailbox/Jordan - Split-systems a/c - Decentralized cooling	-	-	-	-	-	15,000	-	15,000
Gen Svc-Lib St Warehouse-Parking lot	15,000	-	-	-	-	-	-	15,000
Gen Svc-Lib St Warehouse-Doors/windows	102,490	-	-	-	-	-	-	102,490
Gen Svc-Lib St Warehouse-Retaining wall/exterior stairs	97,550	-	-	-	-	-	-	97,550
Gen Svc-Lib St Warehouse-Roof	1,200,000	-	-	-	-	-	-	1,200,000
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-Roof	300,000	-	-	-	-	-	-	300,000
Gen Svc-Public Health-Repaint Entry	25,000	-	-	-	-	-	-	25,000
Gen Svc-Public Health-EH Lab Cabinets and VCT	50,000	-	-	-	-	-	-	50,000
Gen Svc-Public Health-Parking lot	-	30,000	-	-	-	-	-	30,000
Gen Svc-Public Health-Air handling unit - air distribution	450,000	-	-	-	-	-	75,500	525,500
Gen Svc-PSC-Split-systems a/c - Decentralized cooling	-	-	30,000	-	-	-	-	30,000
Gen Svc-PSC-Water Heaters	-	-	-	26,000	-	-	-	26,000
Gen Svc-PSC-Variante 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-PSC-Passenger elevators	600,000	-	-	-	-	-	-	600,000
Gen Svc-PSC-Domestic water pump	16,300	-	-	-	-	-	-	16,300
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	25,000	-	-	-	-	-	32,000	57,000
Gen Svc-Southside Lib-Package Units	-	-	-	-	55,000	-	-	55,000
Gen Svc-Southside Lib-Roof	-	-	-	-	300,000	-	-	300,000
Gen Svc-Triangle EMS-Parking lot	4,000	-	-	-	-	-	-	4,000
Gen Svc-Triangle EMS-HVAC	20,000	-	-	-	-	-	-	20,000
Gen Svc-Walkertown Lib-Roof	250,000	-	-	-	-	-	-	250,000
Gen Svc-Walkertown Lib-HVAC	12,000	-	-	-	-	-	-	12,000
Gen Svc-Walkertown Lib-Water Heater	8,000	-	-	-	-	-	-	8,000
Gen Svc-Walkertown Lib-HVAC package units	100,000	-	-	-	77,850	-	-	177,850
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	250,000	100,000	-	-	-	-	600,000
FTCC Capital Maintenance - Swisher Center Roof Replacement	100,000	-	-	-	-	-	-	100,000
FTCC Capital Maintenance - Woodruff Center Roof Replacement	100,000	-	-	-	-	-	-	100,000
FTCC Capital Maintenance - Projects TBD	-	-	-	-	1,850,000	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 - Downtown School - ADA	475,000	-	-	-	-	-	-	475,000
WSFCS Capital Maintenance - Education Building - Fire Alarm	-	60,000	-	-	-	-	-	60,000
WSFCS Capital Maintenance - Elementary Schools - ADA Access to Playgrounds	100,000	-	-	-	-	-	-	100,000
WSFCS Capital Maintenance - Elementary Schools - Grounds	150,000	-	-	-	-	-	-	150,000
WSFCS Capital Maintenance - Emergency Repairs	-	100,000	-	-	-	-	-	100,000
WSFCS Capital Maintenance - Emergency Repairs (Mechanical)	100,000	100,000	-	-	-	-	-	200,000
WSFCS Capital Maintenance - Emergency Repairs for Energy Management	100,000	-	-	-	-	-	-	100,000
WSFCS Capital Maintenance - Glenn High School - Tennis Court Renovation	350,000	-	-	-	-	-	-	350,000
WSFCS Capital Maintenance - Glenn High School - Track Renovation	325,000	-	-	-	-	-	-	325,000
WSFCS Capital Maintenance - Jefferson Middle School - HVAC Replacement	75,000	-	-	-	-	-	-	75,000

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	GRAND TOTAL
		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	
WSFCS Capital Maintenance - Kennesawville Elementary School - Elevator Repair		85,000	-	-	-	-	-	85,000
WSFCS Capital Maintenance - Main Street Academy - Elevator Repair		85,000	-	-	-	-	-	85,000
WSFCS Capital Maintenance - Parkland High School - Generator		350,000	-	-	-	-	-	350,000
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	1,735,000	5,985,000	5,985,000	5,985,000	5,985,000	27,410,000
Airport - Epes Transp-Overhead and Roll-Up Doors, Motorized		-	111,074	-	-	-	-	111,074
Airport - Epes Transp-Steel Roofing Panels		159,494	-	-	-	-	-	159,494
Airport - N. St Aviation-Metal Louvers - exterior louvers and vents		-	48,922	-	-	-	-	48,922
Airport - N. St Aviation-Variable Air Volume (VAV) terminals		1,198,370	-	-	-	-	-	1,198,370
Airport - N. St Aviation-Hot Water Boilers - Heating system		578,516	-	-	-	-	-	578,516
Airport - N. St Aviation-Hydrionic Distribution Baseboard Heating Units		76,746	-	-	-	-	-	76,746
Airport - N. St Aviation-Direct Digital Controllers (DDC) for HVAC system		50,561	-	-	-	-	-	50,561
Airport - N. St Aviation-Roof Exhaust Fans		44,967	-	-	-	-	-	44,967
Airport - N. St Aviation-Circulating Pumps		44,953	-	-	-	-	-	44,953
Airport - N. St Aviation-Cooling Towers - Central cooling		44,550	-	-	-	-	-	44,550
Airport - N. St Aviation-Hydrionic Distribution Heating Blower Units		43,610	-	-	-	-	-	43,610
Airport - N. St Aviation-Centrifugal, double suction pumps		35,793	-	-	-	-	-	35,793
Airport - N. St Aviation-Garage Exhaust Systems		31,438	-	-	-	-	-	31,438
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-Steel Operable Windows		653,482	-	-	-	-	-	653,482
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 (nosings & 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-Hydrionic Distribution Heating Blower Units		-	-	-	74,760	-	-	74,760
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		2,200,000	1,980,000	1,980,000	-	-	-	6,160,000
Belweus Lake Park Development Ph. I		4,000,000	3,532,750	-	-	-	-	7,532,750
Multi Use Agricultural Center		500,000	1,000,000	1,000,000	1,000,000	1,000,000	500,000	5,000,000
Horizons Park Master Planning - Ph. I		1,000,000	1,000,000	-	-	-	-	2,000,000
Multi-Use Trail Ph. IV Construction - Tanglewood		750,000	-	-	-	-	-	750,000
Elevator Modernization - LEDC		1,000,000	1,000,000	500,000	-	-	-	2,500,000

CAPITAL IMPROVEMENT PROGRAM - IDENTIFIED NEEDS							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	GRAND TOTAL
	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029							
Behavioral Health Campus Enhancements	1,000,000	2,000,000	962,500	-	-	-	3,962,500						
Behavioral Health Building Maintenance Projects	505,000	505,000	505,000	-	-	-	1,515,000						
Bipolar Ionization Equipment	325,000	-	-	-	-	-	325,000						
Tanglewood Business Park	1,802,643	1,802,642	-	-	-	-	3,605,285						
Replacement of FOCUS - DSS Software	540,000	-	-	-	-	-	540,000						
Tanglewood Park Yaddin River Overlook	175,000	-	-	-	-	-	175,000						
Monarch Building Improvements	1,520,000	1,140,000	1,140,000	-	-	-	3,800,000						
Library Branch Uplifts	1,000,000	750,000	750,000	-	-	-	2,500,000						
Raised Floor - Public Safety Center	250,000	-	-	-	-	-	250,000						
Radio Consoles for FCSO Dispatch	100,000	-	-	-	-	-	100,000						
Ballot on Demand Printer Replacements - BOE	63,000	-	-	-	-	-	63,000						
Fire Apparatus	1,400,000	1,400,000	-	-	-	-	2,800,000						
Photovoltaic Solar and other Sustainability Projects at County Facilities	100,000	250,000	250,000	-	-	-	600,000						
Expansion of Tanglewood Campground & Feasibility Study	250,000	250,000	250,000	-	-	-	750,000						
Festival of Lights Display Enhancements	250,000	-	-	-	-	-	250,000						
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	-	-	-	-	2,250,000						
Taxiway Lima and Ramp	2,425,000	2,425,000	2,425,000	2,425,000	2,425,000	-	14,550,000						
Terminal Area Improvements	7,250,000	7,250,000	7,250,000	7,250,000	-	-	29,000,000						
4001 N. Liberty St. Improvements	1,213,603	1,213,603	1,213,603	1,213,603	1,213,603	-	6,068,015						
15-33 Rehab (Design)	2,125,000	2,125,000	2,125,000	-	-	-	8,500,000						
Drainage Improvements Ph. II	500,000	-	-	-	-	-	500,000						
Taxiway Alpha	2,391,820	2,391,820	2,391,820	2,391,820	2,391,820	-	14,350,920						
Smith Reynolds Airport Capital Repair	1,800,000	484,436	-	-	-	-	2,284,436						
Airport Security Upgrades	350,000	-	-	-	-	-	350,000						
S & Q Ramps - Study and Design	250,000	-	-	-	-	-	250,000						
Airfield Lighting Rehab	1,000,000	1,000,000	1,000,000	1,000,000	-	-	4,000,000						
S. Aircraft Parking Ramp Improvements	1,000,000	1,000,000	-	-	-	-	2,000,000						
Brushy Fork Creek Restoration	400,000	-	-	-	-	-	400,000						
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						
WSFCS Capital Maintenance - Clemmons Middle - Replace Ventilation Air/HVAC Unit (ERV)	500,000	-	-	-	-	-	500,000						
WSFCS Capital Maintenance - Downtown School - Replace Roof on 6 Classroom Bldg	240,000	-	-	-	-	-	240,000						
WSFCS Capital Maintenance - Hall Woodward - Renovate Rest Rooms	210,000	-	-	-	-	-	210,000						
WSFCS Capital Maintenance - Jefferson Middle School - Restroom Renovation Old Building	75,000	-	-	-	-	-	75,000						
WSFCS Capital Maintenance - Mineral Springs Elementary - Gym HVAC unit	200,000	-	-	-	-	-	200,000						
WSFCS Capital Maintenance - Parkland High School - Upgrade Electrical in Kitchen	100,000	-	-	-	-	-	100,000						
WSFCS Capital Maintenance - Parkland High School - Upgrade Electrical in Main Building	250,000	-	-	-	-	-	250,000						
WSFCS Capital Maintenance - Parkland High School - Restroom renovation-old building	70,000	-	-	-	-	-	70,000						
WSFCS Capital Maintenance - Parkland High School - Kitchen renovation	650,000	-	-	-	-	-	650,000						
WSFCS Capital Maintenance - Southeast Middle School - Upgrade Lighting in Gym	40,000	-	-	-	-	-	40,000						
WSFCS Capital Maintenance - Wiley Middle School - Controls Replacement	350,000	-	-	-	-	-	350,000						
WSFCS Capital Maintenance - Wiley Middle School - Replace Generator	160,000	-	-	-	-	-	160,000						
FTCC - Oak Grove Center	22,163,569	-	-	-	-	-	22,163,569						
FTCC Learning Commons	18,198,839	-	-	-	-	-	18,198,839						
FTCC Transportation Center Expansion	9,201,161	-	-	-	-	-	9,201,161						
	\$ 115,286,566	\$ 95,378,662	\$ 137,503,408	\$ 29,160,224	\$ 19,552,213	\$ 19,202,176	\$ 416,083,249						

A BRIEF HISTORY OF FORSYTH COUNTY

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

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

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

PRINCIPAL TAXPAYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended
June 30, 2022

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2021 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
R. J. Reynolds Industries, Inc.	Tobacco, Foods, Petroleum and Transportation	\$1,063,900,118	2.47%
Duke Energy Corporation	Electric Utility	602,834,907	1.40%
Wells Fargo Bank NA	Banking	398,324,580	0.92%
Caterpillar, Inc.	Manufacturer	271,423,871	0.63%
Wexford Science & Technology	Real Estate Development	178,173,355	0.41%
Novant Health, Inc.	Medical	152,477,722	0.35%
JG Winston-Salem	Real Estate Management	147,578,047	0.34%
American Homes 4 Rent	Real Estate Management	143,603,570	0.33%
Firstkey Homes	Real Estate Management	121,898,348	0.28%
Winston Salem Healthcare	Real Estate Management	115,309,973	0.27%
		<u>\$3,195,524,491</u>	<u>7.40%</u>

PRINCIPAL EMPLOYERS - FORSYTH COUNTY, NORTH CAROLINA

Fiscal Year Ended 2022

<u>Employer</u>	<u>*Number of Employees</u>	<u>% of Total County Employment</u>
Atrium Health Wake Forest Baptist	18,570	10.3%
Novant Health	11,010	6.1%
Winston-Salem/Forsyth County School System	5,500	3.1%
Truist Bank	4,000	2.2%
Wells Fargo Bank	3,500	1.9%
Reynolds American	2,500	1.8%
Hanesbrand, Inc	2,400	1.3%
City of Winston-Salem	2,287	1.3%
Wake Forest University	2,270	1.3%
Forsyth County	2,127	1.2%
Total	<u>54,164</u>	<u>26.7%</u>

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 Employment Security Commission.

RATIOS OF OUTSTANDING DEBT BY TYPE

<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>
2013	506,841,054	1.47%	1,415.77
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

DIRECT & OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2022

	<u>% Applicable to Forsyth County^a</u>	<u>Debt Outstanding</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
<u>Debt repaid with property taxes</u>			
City of Winston-Salem	100.00%	211,130,320	211,130,320
Town of Kernersville	97.00%	22,992,938	20,969,559
Town of Lewisville	100.00%	1,800,000	1,800,000
Town of King	10.00%	2,034,591	203,443
City of High Point	0.70%	136,681,223	925,389
<u>Other Debt</u>			
City of Winston-Salem	100.00%	160,588,215	160,588,215
City of High Point	0.70%	177,543,000	<u>1,202,040</u>
Subtotal, overlapping Debt			396,818,966
County Direct Debt			<u>747,658,019</u>
Total Direct & Overlapping Debt			<u>\$1,144,476,985</u>

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.

^a 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 FORSYTH COUNTY, NORTH CAROLINA

Assessed Value
(dollars in thousands)

Fiscal Year	(Reval)					
	<u>*2024</u>	<u>**2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Forsyth County	45,267,784.60	44,296,395.70	43,063,714.84	37,789,598.00	37,269,501.00	35,723,103.00
City of Winston-Salem	27,537,816.47	27,032,607.13	26,135,483.00	23,103,469.00	22,856,096.00	21,979,576.00
City of King	75,161.89	74,908.05	74,035.00	67,448.00	65,925.00	66,989.00
Town of Bethania	44,154.11	44,092.48	42,489.00	35,666.00	34,741.00	35,179.00
Town of Kernersville	3,747,993.37	3,612,030.37	3,411,569.00	2,977,911.00	2,932,110.00	2,788,977.00
Town of Rural Hall	514,905.46	503,907.12	484,047.00	423,905.00	413,931.00	408,687.00
High Point	109,152.15	86,484.02	69,804.00	67,931.00	70,945.00	74,151.00
Town of Walkertown	659,517.81	648,257.47	623,567.00	533,010.00	499,899.00	450,674.00
Village of Clemmons	2,737,972.49	2,707,241.04	2,600,897.00	2,338,899.00	2,299,032.00	2,202,794.00
Town of Lewisville	1,727,608.61	1,686,533.61	1,618,916.00	1,420,643.00	1,403,317.00	1,353,386.00
Village of Tobaccoville	261,840.32	258,618.71	254,168.00	214,317.00	206,311.00	210,828.00
Fire Tax Districts:						
Beeson Cross Roads	410,751	399,994	382,179	328,245	317,530	302,092
Beeson Cross Rds SD	52,312	42,644	40,865	35,199	34,239	33,037
Belews Creek	460,341	443,844	422,867	371,641	363,353	347,497
City View	48,235	47,123	40,096	43,454	39,947	38,617
Clemmons	3,344,953	3,295,556	3,154,295	2,807,959	2,752,660	2,588,438
Forest Hill	11,525	11,496	11,684	11,049	12,263	12,260
Griffith	286,278	278,564	273,203	231,732	223,265	211,045
Gumtree	90,076	88,689	86,773	71,613	70,972	69,487
Hornetown	286,278	254,866	253,274	215,926	216,042	210,528
King of Forsyth County	790,681	754,472	717,341	780,835	738,263	731,421
Lewisville	2,270,004	2,207,735	2,132,274	1,904,072	1,864,755	1,804,445
Mineral Springs	223,529	220,563	215,449	188,020	185,379	183,393
Mineral Springs Svc. Dist.	9,122	8,646	8,302	7,358	7,070	7,223
Mount Tabor	114,249	112,915	109,795	105,413	104,899	102,485
Old Richmond	567,493	558,986	547,938	472,964	469,915	456,920
Piney Grove	740,600	734,475	714,144	621,505	610,141	589,986
Salem Chapel	105,315	103,780	101,600	92,449	92,469	89,762
South Fork	8,606	9,895	9,355	9,865	9,835	9,578
Suburban [†]	554,958	541,514	530,940	467,773	433,312	443,895
Talley's Crossing	242,669	239,902	232,014	201,489	201,085	194,716
Triangle	150,221	149,210	145,958	126,252	118,836	113,215
Union Cross	337,236	330,668	323,447	285,148	281,389	272,738
Vienna	994,153	959,897	910,036	784,930	772,542	738,569
Walkertown	471,083	464,182	452,829	392,615	389,545	377,812
West Bend	75,480	76,877	76,079	65,259	64,911	62,770

*Estimated as of 5/1

**Per TR-1 previous year

[†]Formerly Rural Hall

ASSESSED VALUE - ALL TAXABLE PROPERTY - FORSYTH COUNTY

(1)		(2)					
FY Ended <u>June 30,</u>	Tax Year Ended <u>Dec. 31,</u>	Real <u>Property</u>	Personal <u>Property</u>	Registered <u>Vehicles</u>	Public <u>Services</u>	Total Direct <u>Tax Rate</u>	<u>Total</u>
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	3,403,069,908	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	35,133,754,122	4,271,506,374	3,930,186,192	960,949,007	0.6778	44,296,395,695
**2024	2023	35,784,889,926	4,359,296,616	4,144,128,617	979,469,441	0.6778	45,267,784,600

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.

*2022 TR1 for Fiscal Year 2023

**5/1/23 Estimate

PROPERTY TAX RATES – ALL OVERLAPPING TAXING ENTITIES

Tax Rates per \$100

<u>June 30,</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>	<u>2015</u>
Forsyth County	0.6778	.6778	.6778	.7435	.7535	.7235	.7235	.7310	.7310	.7168
City of Winston-Salem	0.6610	.6360	.6124	.6374	.6374	.5974	.5974	.5850	.5650	.5400
Town of Bethania	0.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000	.3000
City of High Point	0.6175	.6175	.6475	.6475	.6475	.6475	.6475	.6475	.6500	.6640
Town of Kernersville	0.5590	.5590	.5590	.5700	.5700	.5700	.5545	.5700	.5425	.5425
Town of Rural Hall	0.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3100	.3000
City of King	0.4700	.4700	.4700	.4220	.4220	.4220	.4220	.4220	.4220	.4220
Town of Walkertown	0.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000	.2000
Village of Clemmons	0.1500	.1500	.1500	.1150	.1150	.1150	.1150	.1150	.1150	.1150
Town of Lewisville	0.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770	.1770
Village of Tobaccoville	0.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500

Fire Tax Districts:

Beeson Cross Rds.	0.0950	.0950	.0950	.0950	.0950	.0986	.0880	.0880	.0880	.0880
Beeson Cross Rds. Svc. Dist.	0.0950	.0950	.0950	.9500	.9500	.0986	.0880	.0880	.0880	.0880
Belews Creek	0.1100	.1100	.1100	.1100	.1100	.1136	.1100	.1100	.0750	.0750
City View	0.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	.0800
Clemmons	0.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	.0500
Forest Hill	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850
Griffith	0.0850	.0650	.0650	.0650	.0650	.0586	.0550	.0550	.0550	.0550
Gumtree	0.1225	.1225	.1000	.1000	.1000	.1036	.1000	.1000	.1000	.1000
Horneytown	0.1500	.1500	.1500	.1500	.1500	.1336	.1100	.1100	.1100	.1100
King (Forsyth County)	0.0850	.0838	.0838	.0750	.0750	.0786	.0750	.0750	.0650	.0650
Lewisville	0.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	.0800	.0780
Mineral Springs	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850
Mineral Springs Svc. Dist.	0.1200	.1150	.1150	.1150	.1150	.1086	.1050	.1050	.0900	.0850
Mount Tabor	0.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.7500	.0750
Old Richmond	0.0950	.0950	.0950	.0950	.0950	.0986	.0950	.0950	.0950	.0900
Piney Grove	0.1400	.1400	.1400	.1400	.1400	.1436	.1300	.1300	.1300	.1150
Rural Hall	0.1050	.1050	.1050	.1100	.1050	.1086	.1050	.1050	.1000	.0960
Salem Chapel	0.1400	.1400	.1109	.1200	.1200	.1236	.1200	.1200	.1200	.0900
South Fork	0.0600	.0600	.0600	.0600	.0600	.0636	.0600	.0600	.0600	.0500
Talley's Crossing	0.1000	.1000	.1000	.1000	.1050	.1086	.1050	.1050	.0900	.0800
Triangle	0.0920	.0920	.0920	.0920	.0920	.0956	.0920	.0920	.0920	.0920
Union Cross	0.1350	.1350	.1200	.1200	.1200	.1236	.1200	.1200	.1000	.1000
Vienna	0.0850	.0850	.0850	.0850	.0850	.0786	.0750	.0750	.0750	.0750
Walkertown	0.1000	.1000	.1000	.1000	.1000	.1036	.1000	.1000	.0950	.0950
West Bend	0.0850	.0850	.0800	.0800	.0800	.0836	.0800	.0800	.0800	.0780
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 ⁽¹⁾	2001-02	0.6400
1963-64	1.4300		2002-03	0.6850
1964-65	1.4300		2003-04	0.6920
1965-66	1.4900 ⁽²⁾		2004-05	0.7080
1966-67	1.4900		2005-06	0.6660
1967-68	1.4900		2006-07	0.6660
1968-69	1.4900		2007-08	0.6960
1969-70	1.4900		2008-09	0.6960
1970-71	1.4900		2009-10	0.6740
1971-72	1.4900		2010-11	0.6740
1972-73	1.4900		2011-12	0.6740
1973-74	1.4000		2012-13	0.6740
1974-75	0.8100 ⁽³⁾		2013-14	0.7168
1975-76	0.8100		2014-15	0.7168
1976-77	0.8650		2015-16	0.7310
1977-78	0.6200		2016-17	0.7310
1978-79	0.8150		2017-18	0.7235
1979-80	0.8150		2018-19	0.7235
1980-81	0.7950		2019-20	0.7535
1981-82	0.7600		2020-21	0.7435
1982-83	0.7450		2021-22	0.6778
1983-84	0.7900		2022-23	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

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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Demographic Statistics - Forsyth County, North Carolina

Calendar Year	(1) Population	(2) Per Capita Personal Income	(3) Median Age	(4) Public School ** Enrollment	(5) Unemployment Rate
2008	342,975	41,217	37.8	51,458	5.6%
2009	347,333	38,443	37.1	51,785	9.5%
2010	351,499	39,054	37.2	51,526	10.1%
2011	354,036	39,200	37.2	52,284	9.8%
2012	357,998	40,990	37.3	52,850	8.9%
2013	360,646	40,348	37.5	53,189	7.5%
2014	364,207	43,321	37.6	53,789	6.0%
2015	366,725	45,042	37.7	53,701	5.5%
2016	370,709	45,425	38.0	54,471	4.9%
2017	374,689	47,390	38.2	54,552	4.9%
2018	378,098	47,819	38.3	54,906	3.8%
2019	380,663	49,345	38.4	54,480	3.8%
2020	383,274	52,167	38.6	54,174	7.4%
2021	384,063	56,378	39.4	53,777	4.9%
2022	386,047	n/a	n/a	54,042	3.7%
2023	388,365	n/a	n/a	53,111	3.5%

Sources:

- (1) Office of State Budget & Management; 2022 and 2023 are Projections
- (2) US Dept. of Commerce: Bureau of Economic Analysis
- (3) US Census Bureau
- (4) NC Department of Public Instruction
- (5) Employment Security Commission of North Carolina

Unemployment % is unadjusted March 2023. Personal Per Capita Income is median household income.

**Public School enrollment is initial ADM Allotment for school year

Alternate Service Level Requests - Fiscal Year 2024

Department	ASL Title	Expenditures	Revenues	Net County Dollars		
Emergency Services	16 Advanced EMTs with Equipment	1,406,496	180,700	1,225,796	*	
	2 Paramedic FTOs with Equipment	288,661	-	288,661		
	2 EMS Shift Supervisors with Equipment	236,862	-	236,862	*	
	4 Equipment Technicians	207,433	-	207,433	*	
	3 Firefighters	321,967	227,610	94,357		
	Deputy Fire Marshal	183,846	183,846	-		
	Subtotal	2,645,265	592,156	2,053,109		
Sheriff	Strategies for Retention and Recruitment	3,355,770	-	3,355,770	*	
	BWC Live Streaming	80,000	-	80,000		
	Drones as First Responder Program Expansion	148,600	-	148,600	*	
	Continuation of Temporary Staffing in Permits	78,800	-	78,800	*	
	911Live	22,000	-	22,000		
	1 Special Victims Investigator	116,693	-	116,693		
	1 FT Assistant Director of Business Operations	81,720	-	81,720		
	2 FT Deputies for Evictions	239,622	-	239,622		
	8 FT Deputies for Field Services/Animal Services	1,157,488	-	1,157,488		
	Fleet/Vehicle Automatic License Plate Recognition	75,000	-	75,000		
	Shift Animal Care Officer to Sworn Corporal	22,257	-	22,257	*	
	1 FT Deputy - Rural Hall	162,054	121,774	40,280	*	
	1 Cyber Crimes Investigator	116,693	-	116,693		
		Subtotal	5,656,697	121,774	5,534,923	
EAP	Close Recycling Sites	(372,550)	-	(372,550)	*	
	Subtotal	(372,550)	-	(372,550)		
DSS	FOCUS Replacement	540,000	243,000	297,000		
	Intercom Paging System	150,000	67,500	82,500	*	
	Aging Symposium	10,000	-	10,000		
	Playground	108,000	48,600	59,400		
	1 FT Sr. Social Work Program Manager - Children's Services Division	106,257	37,190	69,067	*	
	1 FT Social Worker - Adoptions	74,392	26,037	48,355		
Aging Services	1 FT Sr. Social Worker	84,911	29,719	55,192		
	Medicaid Expansion	2,547,922	1,820,953	726,969	*	
		Subtotal	3,621,482	2,272,999	1,348,483	
	Senior Services	25,000	-	25,000		
	Shepherd's Center of Kernersville	12,000	-	12,000		
	Shepherd's Center of Winston-Salem	3,000	-	3,000		
	Subtotal	40,000	-	40,000		
Public Health	3 Environmental Health Specialists	227,288	-	227,288	*	
	Subtotal	227,288	-	227,288		
NC Cooperative Extension	Upgrade 1 PT Soil and Water Conservationist to FT	32,449	-	32,449		
	Subtotal	32,449	-	32,449		

Department	ASL Title	Expenditures	Revenues	Net County Dollars
Parks	Tanglewood Park - Yadkin River Nature	175,000	-	175,000
	Trail Wetland Overlook			
	Subtotal	175,000	-	175,000
CED	Greater Winston-Salem, Inc.	115,000	-	115,000
	Subtotal	115,000	-	115,000
Human Resources	Forsyth County Strategies for Recruitment and Retention	2,852,375	-	2,852,375
	Subtotal	2,852,375	-	2,852,375
Tax	Spatialtest Subscription	36,000	-	36,000
	Subtotal	36,000	-	36,000
Total of Non-Special Appropriation Alternate Service Level Requests		15,029,006	2,986,929	12,042,077

* County Manager recommends funding or partially funding

Department	ASL Title	Expenditures	Revenues	Net County Dollars
	1Love Festival	50,000	-	50,000
	Arts Council	170,000	-	170,000
	Children's Law Center	75,000	-	75,000
	Crosby Scholars Community Partnership	100,000	-	100,000
	Crossnore Communities for Children	126,000	-	126,000
	Eliza's Helping Hands	15,000	-	15,000
	Experiment in Self-Reliance - IDA	70,000	-	70,000
	Experiment in Self-Reliance - Operating	82,500	-	82,500
	FaithHealth Chaplaincy	45,000	-	45,000
	Forever a Dancer	35,000	-	35,000
	Good Stuff	2,000,000	-	2,000,000
	HARRY Veterans Community Outreach Services	75,000	-	75,000
	iCan House Services, Inc.	28,300	-	28,300
	Kaleideum	275,000	-	275,000
	Kernersville Auto Museum	15,000	-	15,000
	Living is Finally Enjoyable W-S, Inc.	250,100	-	250,100
	Memorial Industrial Community Development Corporation	75,000	-	75,000
	Neighborhood's Hands	150,000	-	150,000
Special Appropriations	Neighbors for Better Neighborhoods	135,000	-	135,000
	North Carolina Black Repertory Company	75,000	-	75,000
	Old Salem, Inc.	120,000	-	120,000
	Piedmont Triad Regional Development Corporation	3,000,000	-	3,000,000
	Reynolda House	50,000	-	50,000
	RiverRun Film Festival	15,000	-	15,000
	Southeastern Center for Contemporary Art	25,000	-	25,000
	The Conservation Fund	45,000	-	45,000
	The Eye Bank of North Carolina	500,000	-	500,000
	The Twenty, Inc.	150,000	-	150,000
	Triad Minority and Women's Business Expo	15,000	-	15,000
	United Health Centers	1,500,000	-	1,500,000
	United Way of Forsyth County - Housing Matters	30,000	-	30,000
	United Way of Forsyth County - Partnership for Prosperity	50,000	-	50,000
	Whole Man Ministries of NC	179,000	-	179,000
	Winston-Salem Industries for the Blind	65,000	-	65,000
	Subtotal	9,590,900	-	9,590,900
Total All Alternate Service Level Requests		24,619,906	2,986,929	21,632,977

EMERGENCY SERVICES

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

Expenditure	\$1,406,496
Revenue	\$180,700
Net County Dollars	\$1,225,796

Description of Request:

The EMS Division of the Emergency Services Department is requesting 16 Advanced EMT positions and two ambulances (eight positions in July & eight positions in January). These positions will assist with decreasing EMS response workload. It will also facilitate moving four paramedics to training to provide in-service, Quality Management, new hire onboarding, initial training courses with Forsyth Technical Community College and other functions to support field staff.

Adding half of this request in July will allow for hiring to match the FTCC fall AEMT class, and then adding the other eight in January will facilitate placing them in the spring FTCC AEMT class.

Manager's Recommendation: 8 Advanced EMTs with Equipment for \$703,248

Board Action: Manager Recommendation Approved

EMERGENCY SERVICES

Title of ASL: EMS Operations – Two Paramedic FTOs and Emergency Vehicle

Expenditure	\$228,661
Revenue	\$-
Net County Dollars	\$228,661

Description of Request:

The EMS Division of the Emergency Services Department is requesting 2 Paramedic FTO positions and 1 QRV Emergency Vehicle. With the shortage of paramedics, it is not possible operationally to ensure advanced life support care at the paramedic level to the patients requiring such care with all paramedics and FTOs on ambulances. This request will allow the FTOs, who also serve in the acting supervisor role as needed, to staff QRV response vehicles, which will help to ensure availability of paramedic level care to support the increased number of basic life support ambulances in the system.

EMS holds emergency calls, utilizes mutual aid from neighboring counties and relies heavily on the franchise ambulance system to help with EMS call volume. This is not a sustainable effort, as the workload is too heavy on staff and equipment. The EMS UHU goal is .450, which will require additional PCNs and vehicles.

Manager's Recommendation: No Recommendations

Board Action: No action Taken

EMERGENCY SERVICES

Title of ASL: EMS Operations – Two EMS Shift Supervisors and QRV Emergency Response Vehicle

Expenditure	\$310,394
Revenue	\$-
Net County Dollars	\$310,394

Description of Request:

The Emergency Services Department is requesting two EMS Shift Supervisor positions to support peak call volume periods and a QRV Emergency Response vehicle to improve supervisory coverage across the county as well as the span of control per supervisor. Shift supervisors respond to high consequence EMS incidents to provide management and support, and are responsible for shift training, providing direct supervision and performance review, and more. These positions will also help to decrease the response role of the Shift Captain who is responsible for the overall EMS system management.

EMS UHU goal is .450, which will require additional PCNs and vehicles. EMS holds emergency calls, utilizes mutual aid from neighboring counties and relies heavily on the franchise ambulance system to help with EMS call volume. This is not a sustainable effort, as the workload is too heavy on staff and equipment.

Manager's Recommendation: Two Shift Supervisors with Equipment for \$236,862

Board Action: Manager Recommendation Approved

EMERGENCY SERVICES

Title of ASL: EMS Logistics – Four Emergency Services Equipment Technicians

Expenditure	\$207,433
Revenue	\$-
Net County Dollars	\$207,433

Description of Request:

The Emergency Services Department is requesting four Emergency Services Equipment Technicians. These positions manage all Logistic operations for the department and are the primary support to EMS and fire operations; currently the Operations Manager does logistics. They will be maintaining and ordering equipment, ensuring all apparatus have supplies, managing fleet, and more, to ensure emergency response operations are not interrupted. Adding these positions will provide needed services to the fire division.

EMS UHU goal is .450, which will require additional PCNs and vehicles. Equipment technicians play a critical support role to operations. Resupply of ambulances and ensuring mechanical downtime is minimized is a critical component to workload. An ambulance out-of-service translates to other units having to take on more workload to make up for the absence and may also mean a unit is not available to respond to an emergency event. EMS holds emergency calls, utilizes mutual aid from neighboring counties and relies heavily on the franchise ambulance system to help with EMS call volume. This is not a sustainable effort, as the workload is too heavy on staff and equipment.

Manager's Recommendation: 2 Equipment Technicians

Board Action: Manager Recommendation Approved

EMERGENCY SERVICES

Title of ASL: Fire Suppression – Firefighters

Expenditure	\$321,967
Revenue	\$227,610
Net County Dollars	\$94,357

Description of Request:

The Fire Services Division of the Emergency Services Department is requesting three additional Firefighter positions for FY24 to increase 09 staffing. Adding the Firefighter positions directly responds to the recommendations of the 2016 County Fire Services Study and 2021 Chief’s Council survey to have the suppression program work toward providing three identical response units with four personnel on each. During the recent fire services study, it was identified that our county fire departments do not have the correct levels of staffing for call volume, which has resulted in declining volunteer membership. To correct this issue the county departments are adding part-time staffing, which does not cover the large numbers of personnel that a fire scene or complex incident requires. We were thus approved for the county to fill this void with a county fire resource. This expansion would provide two personnel on two units, three personnel on one unit, and a roaming shift supervisor who is able to respond to incidents as well as respond to supervisory needs with the three other response units.

This increase in staffing and addition of county resources has changed our deployment model to align with the stated goal of covering 80% of county residents within a 10-minute response time. The creation of these three Firefighter positions will allow us to continue to align our services provided by adding additional manpower to work towards meeting the fire chief’s requested goal of three identical response trucks with four personnel assigned to each. This request supports the methodical approach of building up the fire department support program to answer to the requests of the county volunteer fire departments for additional support, due to a lack of personnel responding to incidents. This would overall strengthen the public safety aspect of Forsyth County service delivery, without placing a burden on every fire tax district financially, as well as place high level fire personnel on the scene in enough time to assist in mitigating emergency incidents. It 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. Currently the shift supervisor position is assigned to one of the three response trucks, making it difficult to supervise their shift personnel on the remaining two response trucks located in different areas of the county. 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: No Recommendation

Board Action: No Action Taken

EMERGENCY SERVICES

Title of ASL: Fire Prevention – Deputy Fire Marshal

Expenditure	\$183,846
Revenue	\$183,846
Net County Dollars	\$-

Description of Request:

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

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

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

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Strategies for LEDC Retention/Recruitment

Expenditure	\$3,355,770
Revenue	\$-
Net County Dollars	\$3,355,770

Description of Request:

The Sheriff's Office is requesting the following strategies to improve staffing levels at the Forsyth County Law Enforcement Detention Center (LEDC). As of May 5, 2023, there were 109 vacancies in the LEDC, or a vacancy rate of 44% in the Division. The following items can be applied separately or as a combined strategy.

Retention/Recruitment Strategies:

In-House Detention Officer Certification Program (DOCC) – 1 Sergeant position	\$ 101,510
Detention Special Response Team (SRT) Supplement Increase	\$ 31,000
Referral Bonus for LEDC/Detention Officers	\$ 50,000
Police Benevolent Association membership for Detention Officers	\$ 61,100
Additional \$3.00 per hour temporary supplement to boost Detention Officer Salaries (9 pay periods starting this summer)	\$ 424,160
Increase the experience/education/military hiring incentive from 1% to 2% (with 30% combined maximum), matching what Guilford County is offering; existing employees would get the education only adjustment	\$ 2,113,000
Continue \$5,000 signing bonus for Detention Staff - Recruitment Program approved by BOCC 9/22/22	\$ 575,000
Total Cost:	\$ 3,355,770

Manager's Recommendation: Extend Sign On Bonus to December 2023

Board Action: Manager Recommendation Approved

SHERIFF'S OFFICE

Title of ASL: Body Worn Camera Live Stream

Expenditure	\$80,000
Revenue	\$-
Net County Dollars	\$80,000

Description of Request:

The Sheriff's Office is requesting the addition of a Live streaming option for all body-worm cameras. Live streaming will enhance the value of the body-worn cameras by providing real-time information to officers and supervisors in the field. This will allow for better decision making, more effective policing and improve safety for deputies and will provide an additional layer of safety for officers and citizens. Interactions with the public can be monitored by Supervision and Supervision can intervene if needed. This will help to provide a more accurate and comprehensive record of events for use in investigations, court proceedings, and other legal proceedings.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Expand Drone as First Responder Program

Expenditure	\$148,600
Revenue	\$0
Net County Dollars	\$148,600

Description of Request:

The Sheriff's Office is requesting to expand the Drone as a First Responder (DaFR) program. The department believes it has the potential to revolutionize the way that the Sheriff's Office responds to emergency situations. This technology has the potential to provide officers with real-time data to better assess the situation and take the necessary action and could also reduce the amount of time spent responding to calls and increase officer safety. Drones can also be used to monitor large crowds and help identify suspicious activity. This could help reduce the number of false alarms and increase the accuracy of police response.

Manager's Recommendation: Manager Recommended at \$100,000

Board Action: Manager Recommendation Approved

SHERIFF'S OFFICE

Title of ASL: Continuation of Temporary Staffing in Permits Unit

Expenditure	\$78,800
Revenue	\$-
Net County Dollars	\$78,800

Description of Request:

The Sheriff's Office is requesting to continue a contract for temporary staffing in Records/Pistol Permits. In March 2023, the NC legislature voted to eliminate the pistol permit system in North Carolina that required Sheriffs to perform character evaluations and criminal history checks of pistol applicants. The Sheriff's Office used contracted staff for pistol permits in 2015 through 2018, and again in 2022 and FY23.

In FY15, the temporary staffing contract amount was \$11,297. It increased to \$62,400 in FY18, and to \$76,300 in FY23. The current agreement, approved by the Forsyth County Commissioners in April 2022, runs through FY24, is for two positions, at a contract amount of \$78,800.

The Sheriff's Office believes these two positions are necessary, even with the pistol permit requirements ending, to continue the work necessary for concealed carry applications and for general purpose fingerprinting.

Manager's Recommendation: One Temporary Staff Recommended

Board Action: Manager Recommendation Approved

SHERIFF'S OFFICE

Title of ASL: Live911 Expansion

Expenditure	\$30,000
Revenue	\$-
Net County Dollars	\$30,000

Description of Request:

The Sheriff's Office is requesting to expand the Live911 licensing. The Sheriff's Office currently has 30 Live911 licenses through June 30, 2023. While funds to continue five licenses are included in the budget, this ASL expands this service to 25 licenses. Live911 allows responding officers to hear the 911 caller while in-route to the scene. This provides essential and live information, which is critical when the officer arrives.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: 1 Special Victims Investigator

Expenditure	\$116,693
Revenue	\$0
Net County Dollars	\$116,693

Description of Request:

The Sheriff's Office is requesting the addition of one FT deputy position to be trained in the latest investigative techniques for Sexual assault crimes, such as DNA analysis, evidence collection and interviews. The number of sex offense cases has increased 77% since 2017. Sexual assault is a devastating crime that can have long-lasting and far-reaching impacts on the victim. A dedicated sexual assault investigator can provide essential expertise and resources to investigate sexual assault cases. An investigator trained in the latest investigative techniques can provide victims with the necessary support and resources needed to navigate the criminal justice system. Additionally, an investigator can also serve as a liaison between the victim and the prosecutor. By having a dedicated sexual assault investigator, victims can be assured that their case will be appropriately and thoroughly investigated, and that their rights will be respected throughout the process.

Manager's Recommendation: No Recommendation

Board Action: Funding Request Approved

SHERIFF'S OFFICE

Title of ASL: 1 FT Assistant Director of Business Operations

Expenditure	\$81,720
Revenue	\$-
Net County Dollars	\$81,720

Description of Request:

The Sheriff's Office is requesting a part-time Compliance Analyst be changed to a full-time Assistant Director of Business Operations. Currently, fiscal staff only has the capacity to manage existing annual grants, but not any competitive grants. The Sheriff's Office has been unable to successfully fill the part-time position and as a result, many grant opportunities cannot be managed. The size of the agency has grown significantly and managing grants has become more complex. Since May 2014, the number of agency positions has increased by nearly 20%. The agency budget has increased by nearly 70% and the number of contracts and projects has increased dramatically. This position would be dedicated to identifying grants, completing applications, completing draft Governing Body items, completing acceptance process, tracking/reporting awarded grants and closing out grants.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Two Full-Time Deputies for Evictions

Expenditure	\$239,622
Revenue	\$0
Net County Dollars	\$239,622

Description of Request:

The Sheriff's Office is requesting two full-time deputies assigned to the Evictions Unit to handle over 1,000 Summary Ejectments per month or Writs of Possession (Evictions). This is an average of between 250 and 400 per month, and the Sheriff's Office believes the current staff of two FT employees is insufficient for the workload.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Eight Full-Time Deputies for Field Services

Expenditure	\$1,157,488
Revenue	\$0
Net County Dollars	\$1,157,488

Description of Request:

The Sheriff's Office is requesting eight new positions to support increased population, Drone operations, and water incidents near lakes/rivers (including new County parks). Over the past 17 months (July 2021 - Nov. 2022), the Calls for Service volume has increased to over 1,000 calls per month on average with response times remaining extremely high at 463.72 minutes or 7.73 hours. Additionally, the quantity of "000" events (a Call for Service is received yet no available unit is available to respond) has averaged 140.47 times a month, and the average quantity of reports and investigations completed by an Animal Service Division officer is more than double to that of a Field Service Division officer.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Automatic License Plate Recognition

Expenditure	\$75,000
Revenue	\$-
Net County Dollars	\$75,000

Description of Request:

The Sheriff's Office is requesting to add Automatic License Plate Recognition (ALPR) software to vehicles. This software is an important tool that can be used to enhance law enforcement activities and improve public safety. ALPR software provides law enforcement with the ability to identify vehicles quickly and accurately by scanning and capturing license plate numbers. This helps law enforcement identify stolen vehicles and other vehicles associated with criminal activity, as well as identify vehicles that may be involved in traffic violations or other violations of the law. ALPR software also assists with locating missing persons, as the license plates of vehicles associated with the missing persons can be scanned and tracked.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SHERIFF'S OFFICE

Title of ASL: Shift Animal Care Officer to Sworn Corporal

Expenditure	\$22,257
Revenue	\$-
Net County Dollars	\$22,257

Description of Request:

The Sheriff's Office is requesting to reclass an animal Care Officer to a Sworn position due to the amount and scope of work. The Corporal position is needed as there are times when no Animal Service Division (ASD) supervisor is working, leaving ASD officers with no direct supervisor to oversee their performance.

Based on current service and operating needs a working supervisor position and additional deputy positions are needed. Over the past 17 months (July 2021 - Nov. 2022), the average quantity of reports and investigations completed by an ASD officer is more than double that of a Field Service Division (FSD) officer. North Carolina law requires additional follow-ups be performed within specified time frames. This additional sworn position would help to ensure that these laws and regulations are performed within the specified time frame.

Manager's Recommendation: Funding Recommended

Board Action: Request Approved

SHERIFF'S OFFICE

Title of ASL: One Full-Time Deputy - Rural Hall

Expenditure	\$162,054
Revenue	\$121,774
Net County Dollars	\$40,280

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 a first-year contribution by the Town of Rural Hall of \$56,270 and proposes to use Forfeiture Funds for the position's first year equipment costs. Currently, two deputies 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 1 to increase law enforcement coverage earlier in the morning and increase coverage during the weekday, especially for handling morning business and school's traffic.

Manager's Recommendation: Funding Recommended

Board Action: Request Approved

SHERIFF'S OFFICE

Title of ASL: One Cyber Crimes Investigator (1 Deputy)

Expenditure	\$116,693
Revenue	\$-
Net County Dollars	\$116,693

Description of Request:

The Sheriff's Office is requesting the addition of one Full-Time Deputy Position to help identify, investigate, and prevent cybercrime. The Cybercrime investigator will have the specialized skills and knowledge to investigate cybercrime and protect organizations, individuals, and governments from malicious actors. They will be trained to use a variety of tools and techniques to investigate cybercrime and identify possible vulnerabilities before they can be exploited. A cybercrime investigator will also help the Sheriff's Office and Forsyth County government more broadly to understand the risk of cybercrime and develop effective strategies to prevent.

Manager's Recommendation: No Recommendation

Board Action: Funding Request Approved

ENVIRONMENTAL ASSISTANCE & PROTECTION

Title of ASL: Closing Recycling Sites

Expenditure	(\$372,550)
Revenue	\$-
Net County Dollars	(\$372,550)

Description of Request:

This Alternate Service Level request demonstrates the FY24 cost savings realized with closing the three (3) County recycling sites (Hanes Mill Rd.; Kernersville; Pfafftown). The table below shows the increase in costs that have occurred since Waste Management took over operations from the City of Winston-Salem in the fourth quarter of FY22. Additionally, the Town of Kernersville is proposing a \$12,000 annual lease payment effective in FY24.

	FY20	FY21	FY22	FY23	FY24 BGT
Q1	44,929.95	38,371.19	38,619.94	79,419.15	
Q2	52,356.97	57,637.21	26,861.66	85,570.24	
Q3	43,492.90	44,493.20	25,111.16	62,126.81	
Q4	44,376.54	42,507.69	80,706.29	66,902.76	360,000.00
	\$185,156.36	\$183,009.29	\$171,299.05	\$294,018.96	\$360,000.00
		-1.2%	-6.4%	71.6%	22.4%

City of W-S
Waste Mgmt
4Q Estimate

Cost Savings:

Other Contractual Services: (\$360,000)
Payments to Other Agencies: (\$12,000)
Purchased Services: (\$550)

The FY24 Recommended Budget includes funding the recycling sites.

Manager's Recommendation: Manager Recommended

Board Action: Request not approved - Pfafftown and Kernersville Recycling Centers will remain open

SOCIAL SERVICES

Title of ASL: FOCUS Replacement

Expenditure	\$540,000
Revenue	\$270,000
Net County Dollars	\$270,000

Description of Request:

FOCUS is 20 years old and is tied to our current HRIS system which is slated to be retired this year. It can not be programmed / upgraded to interface directly with any 3rd party systems due to severe technological limitations and age. Multiple modules within FOCUS have already been retired and have been replaced with newer 3rd party cloud systems. The backend database hardware that supports this application will be decommissioned due to it's age, cost and relevance making this software impossible to continue as an on-premises solution. The FOCUS architecture does not align with the County's current strategic IT direction by allowing access to data anywhere at any time. FOCUS lacks the ability to integrate with new technologies.

This request is for a line item to begin an RFP process to seek an enterprise software solution specific to Health and Human Services Agencies to replace the current FOCUS/FCI database system. DSS hopes to find a solutions that offers software that is right out of the box, a family of low code/no code, commercial off-the-shelf solutions adaptable to DSS business processes and terminology. Additional benefits would include end-user access to multiple existing data systems through the main Central Index to obtain data and perform real time casework activity tracking including the creation and completion of forms required by policy in each of the social work program areas.

Manager's Recommendation: Consider with Pay-Go

Board Action: Manager Recommendation Approved

SOCIAL SERVICES

Title of ASL: Intercom Paging System

Expenditure	\$150,000
Revenue	\$67,500
Net County Dollars	\$82,500

Description of Request:

Currently, there is no existing system for building-wide paging that is consistent and reliable. Since the removal of the Cisco Phone system, Yealink desk phones have been used for this purpose, but frequently phones are offline from the paging and staff cannot hear pages. This brings a higher level of risk in the event of an emergency (fire, active shooter, etc.) to staff and clientele in the building. Estimate is from General Services and Projected PH invoicing for similar system.

Manager's Recommendation: Funding Recommended

Board Action: Request Approved

SOCIAL SERVICES

Title of ASL: Aging Symposium

Expenditure	\$10,000
Revenue	\$-
Net County Dollars	\$10,000

Description of Request:

The NCDHHS' 2021 Aging Profile indicates a projected growth in population for Forsyth County between 2021 and 2041 of 16%. However, it also projects a 23% increase for adults aged 60+ and an 86% increase in those aged 85+. Our county's current resources will be insufficient to meet the needs of this rapidly expanding segment of our residents. Key to preparing for this growth are three strategies - (1) raising awareness of needs/resources, (2) informing elders and their families about resources, and (3) advocating for increased funding and support for aging/disabled adults. FCDSS is planning an aging symposium to address these first two strategies. The format will be a one-day conference for aged adults and their support systems (families/providers). This budget request will meet a portion of the budgetary needs for this event including venue rental, event promotion, food (snacks/lunch), conference materials (print/web), audio/visual/MIS support, and logistical costs (e.g. - setup/cleaning/security, etc.).

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SOCIAL SERVICES

Title of ASL: Playground

Expenditure	\$108,000
Revenue	\$48,600
Net County Dollars	\$59,400

Description of Request:

To uplift current area on the DHHS campus, fencing, equipment, etc. New Equipment: \$86,200 (Traditional commercial playset, young child playset, and small play fixtures), \$15,000 fencing enclosure with gate, \$6,000 benches, and \$800 Commercial trash can.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SOCIAL SERVICES

Title of ASL: CPS – Sr. Social Work Program Manager

Expenditure	\$106,257
Revenue	\$37,190
Net County Dollars	\$69,067

Description of Request:

Staffing policy requires that ratios of supervision in child welfare programs be 5:1 (average). There are approximately 135 employees in the Children’s Services Division, which includes one Division Director, three Program Managers, 22 Supervisors and 135 staff, 45 of whom are Child Protective Services (CPS) Social Workers. Currently we have one Program Manager who is responsible for supervising the CPS Social Workers. CPS are legally mandated, non-voluntary services for families that encompass specialized services for maltreated children (abused, neglected, and/or dependent) and those who are at imminent risk of harm due to the actions of, or lack of protection by, the child’s parent or caregiver. The FCDSS CPS department is responsible for assessing if a child is the victim of abuse, neglect and dependency, and is the gateway for youth entering DSS custody. This unit is also responsible for completing the CPS case for inter-county and interstate cases. CPS provided by county child welfare agency, are designed to protect children from further harm and to support and improve parental/caregiver abilities in order to assure a safe and nurturing home for each child. The removal of a child from their home should only occur when the risk of harm to the child is so great that safety cannot be assured in the home. Agencies must provide protective services twenty-four hours a day, seven days per week.

Manager's Recommendation: Funding Recommended

Board Action: Request Approved

SOCIAL SERVICES

Title of ASL: Adoptions – Social Worker

Expenditure	\$74,392
Revenue	\$26,037
Net County Dollars	\$48,355

Description of Request:

In FY23, an audit of adoptions cases resulted in findings as well as payback totaling approximately \$45,000. Having a centralized person allocated to address financial matters will also eliminate multiple variants of the processes and provide expertise and knowledge based solely on the financial tasks and responsibilities to prevent potential errors and paybacks. This position will additionally be responsible for auditing records established prior to the position and ongoing. This position will allow the Sr. Social Worker the opportunity to finalize permanency through adoption sooner. Removing this task from the Adoptions Sr. Social Workers will also allow the additional time and availability for quicker turnarounds with finalizing other adoptions and, in turn, transferring children that are legally free over to the Adoption’s unit without further delay.

Manager's Recommendation: No recommendation

Board Action: Funding Approved

SOCIAL SERVICES

Title of ASL: CPS – Sr. Social Worker

Expenditure	\$84,911
Revenue	\$29,719
Net County Dollars	\$55,192

Description of Request:

The AHU SW will be able to provide assistance to day staff when they are unable to initiate cases during the day due to failure to locate the youth and or family, take after hour CPS calls, assist in coverage after hours, assist with supervising youth when the agency is unable to locate a placement, assist with initiating cases afterhours from out of state or other local DSS agencies, and provide leave coverage for AHU SW's.

Manager's Recommendation: No Recommendation

Board Action: Request Approved

SOCIAL SERVICES

Title of ASL: Medicaid Expansion

Expenditure	\$2,547,922
Revenue	\$1,820,953
Net County Dollars	\$726,969

Description of Request:

This request includes four Office Assistants, six Income Maintenance Case Worker I positions, sixteen Income Maintenance Case Worker II positions, three Income Maintenance Case Worker III positions, two Income Maintenance Supervisors, two Income Maintenance Program Managers, and one Interpreter for a total of 34 new positions.

In addition to the personal services costs, funds are included for technology and office equipment needs for the positions.

Manager's Recommendation: \$200,000 in Budget Reserve

Board Action: Manager Recommendation Approved

AGING SERVICES

Title of ASL: Senior Services

Expenditure	\$25,000
Revenue	\$ -
Net County Dollars	\$25,000

Description of Request:

Senior Services Inc. is requesting \$400,000 from the County for FY24. This represents a \$25,000 Alternate Service Level increase over the FY23 Adopted Budget.

Senior Services provides a variety of services that assists the county's most vulnerable seniors to remain at home by providing home-delivered meals rather than being placed in skilled or nursing care facilities. Based on information obtained from the agency, over the last 20 years, 90% of the organization's expenses have gone to direct services with only 10% to combined fundraising and administrative expenses. To minimize costs, Senior Services currently relies on 1,700 community volunteers to help seniors in a variety of ways.

If approved, the total grant to Senior Services would be \$400,000 and it would be recommended that \$50,000 of this request be for general operating support and the remaining \$350,000 would be for Meals-on-Wheels.

In FY16, the Board of Commissioners increased the allocation for Senior Services by \$175,000 which was designated totally for the Meals-on-Wheels program. This increased the total County appropriation to Senior Services to \$325,000 in continuing funds: \$50,000 for general operating support and \$275,000 for the Meals-On-Wheels program. Funding increased by \$45,000 in FY17 to \$370,000 and increased to \$375,000 in FY22. In FY22, an additional \$200,000 was approved for their Creative Connections Campaign. Again, the FY23 Adopted Budget includes \$380,000 for Senior Services and the recommended budget for FY24 includes \$375,000.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

AGING SERVICES

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

Expenditure	\$15,000
Revenue	\$ -
Net County Dollars	\$15,000

Description of Request:

To continue to provide services to older adults in Forsyth County, the Shepherd's Center requests additional funding support of \$15,000, for a total of \$70,000, for FY24. Of the total funding request, \$45,000 would be for the Shepherd's Center of Greater Winston-Salem and \$25,000 for the Shepherd's Center of Kernersville. Both centers receive limited funding from the State through the Home and Community Care Block Grant (HCCBG) program and State General Purpose Funding, which accounts for less than 10% of their total operating budgets.

The Shepherd's Center is an interfaith ministry that promotes and supports successful aging by providing direct services with a focus on healthy aging, volunteer opportunities, and enrichment programs for older adults.

In FY16, Forsyth County provided the Shepherd's Center funding of \$25,000 (\$15,000 for the Shepherd's Center of Greater Winston-Salem and \$10,000 for the Shepherd's Center of Kernersville). In FY17, the County increased funding to \$50,000 (\$30,000 for the Shepherd's Center of Greater Winston-Salem and \$20,000 for the Shepherd's Center of Kernersville). In FY18 and FY19, the funding remained at \$50,000 but increased to \$55,000 in FY20. The FY21 Adopted Budget included \$48,500 (\$29,100 for the Shepherd's Center of Greater Winston-Salem and \$19,400 for the Shepherd's Center of Kernersville) but this amount was increased to \$55,000 as part of the midyear budget restorations in December 2020. The FY22 budget included \$65,000 and the FY23 Adopted Budget includes \$55,000 – the same amount as the recommended budget for FY24 (\$33,000 for Winston-Salem and \$22,000 for Kernersville).

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PUBLIC HEALTH

Title of ASL: Three Environmental Health Specialists

Expenditure	\$227,288
Revenue	\$ -
Net County Dollars	\$227,288

Description of Request:

The Public Health Department is requesting three additional Environmental Health Specialists to meet mandated requirements for frequency of routine inspections, respond to complaints more expeditiously, conduct foodborne illness complaint investigations timelier, provide better customer service to restaurant and lodging operators, and allow for quality improvement initiatives that aim to reduce the risk of foodborne illnesses of both residents and visitors of Forsyth County.

Manager's Recommendation: One Environmental Health Specialist for \$75,763

Board Action: Manager Recommendation Approved plus one additional Environmental health Specialist approved for \$75,763.

NC COOPERATIVE EXTENSION

Title of ASL: Soil & Water Position Part-Time to Full-Time

Expenditure	\$ 32,449
Revenue	\$-
Net County Dollars	\$32,449

Description of Request:

North Carolina Cooperative Extension - Conservation and Natural Resources is requesting to increase the halftime (.5 FTE) Soil and Water Conservationist position to a full-time (1FTE) county employee. Currently, the Forsyth County Soil and Water Conservation office consists of one full-time (1FTE) and one half-time (.5FTE) Conservationist. They are an extremely busy duo making their best efforts to address urban homeowners, businesses, and farmers who are concerned about various conservation practices and potentially damaging issues. As the 1FTE Conservationist readies for retirement, it is imperative that a well-trained, educated full-time employee is ready to continue the work to insure a smooth transition with no interruption to service. The proposed increase from .5FTE to 1FTE will support the ability of Forsyth Soil and Water Conservation District to apply for sizable grants as needed from State and Federal grant-funding opportunities without inhibiting the success of ancillary programs.

This request is supported by the Soil and Water Conservation District Board.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

PARKS AND RECREATION

Title of ASL: Tanglewood Park Accessible Yadkin River Nature Trail Wetland Overlook

Expenditure	\$175,000
Revenue	\$ -
	<hr/>
	\$175,000

Description of Request:

Access to the beauty of nature, including the benefits that go along with a connection with the natural world is something that drives organizations and communities around the world to make access to nature more equitable for different populations.

The Yadkin River Trail system at Tanglewood Park is a beautiful area rich in natural landscape, with an abundance of wildlife. With wetlands, meadows, and the river, it is a popular location for birdwatching. Unfortunately, it is not currently accessible to those with physical disabilities.

This plan proposes to make this area ADA accessible and inclusive.

Features of the plan include:

- (1) Paved handicap parking area for three vehicles (+/-) along with an associated walkway overlooking the wetland - \$100,000.
- (2) Automatic code-activated gate at Park entrance (River Birch Cir.) that can be opened from a disabled vehicle (code obtained upon entering Park) - \$40,000.
- (3) Removal of view-obstructing brush and small trees along 120' of the bank of the wetland - \$10,000.
- (4) Design & Permits - \$15,000 (8.5%)
- (5) Contingency - \$10,000 (6.0%)

This improvement is intended to increase the overall attractiveness of Tanglewood Park, enrich the experience of its visitors and be true to the Park's mission to serve all the residents of Forsyth County.

Manager's Recommendation: Consider with Pay-Go

Board Action: Manager Recommendation Approved

COMMUNITY AND ECONOMIC DEVELOPMENT

Title of ASL: Greater Winston-Salem, Inc.

Expenditure	\$115,000
Revenue	\$ -
Net County Dollars	\$115,000

Description of Request:

This Alternate Service Level (ASL) for Greater Winston-Salem, Inc. (GWSI) is for \$115,000, which combined with the continuation level funding of \$235,000, meets their FY24 request of \$350,000.

The County contracts with Greater Winston-Salem, Inc. for marketing efforts related to business retention and entrepreneurial support. The increased request is due to a larger project portfolio which as resulted in the increased cost of site visits and client hosting. Greater Winston-Salem, Inc. has also proposed an increase in outbound recruitment trips and conferences to more proactively build relationships and recruit companies in targeted industries. Finally, there has been an increase in Salaries and Benefits due to filling one vacant position at a higher rate due to market competitiveness and the addition of a Director of Economic Retention. The cost of the Director of Economic Retention will be partially offset for the next two years with revenues available from the County's American Rescue Plan Act allocation.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

HUMAN RESOURCES

Title of ASL: Strategies for Forsyth County Retention/Recruitment

Expenditure	\$2,852,375
Revenue	\$-
Net County Dollars	\$2,852,375

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 cost for the reduced YMCA membership strategy is \$60,000 annually but is offset by \$50,000 in revenue from our health insurance provider.

The following strategies can be applied individually or combined as needed.

HR Strategies for Retention/Recruitment	
5% 401K contribution for all eligible employees	\$ 2,536,678
Increase Tuition Reimbursement for full time employees from \$400 per FY to \$1,000	\$ 5,000
Discounted YMCA Membership	\$ 10,000
Wellness Days (2)	\$ 200,465
529 College Savings Plan	\$ -
Voluntary Accident, Critical Illness, Hospital Indemnity Coverage (AFLAC)	\$ -
Voluntary Pet Insurance	\$ -
Juneteenth Holiday	\$ 100,232
Free Entry to all County Parks (Tanglewood) for active full time employees with a valid employee ID	\$ -
6 weeks Paid Parental Leave	
Service Credit for Leave Accruals	\$ -
	\$ 2,852,375

Manager's Recommendation: \$5,000 increase for Tuition Reimbursement

Board Action: Manager Recommendation Approved

TAX ADMINISTRATION

Title of ASL: Spatialest Subscription

Expenditure	\$36,000
Revenue	\$ -
Net County Dollars	\$36,000

Description of Request:

The Forsyth County Tax Assessor and Collector is requesting \$36,000 for a subscription to Spatialest. Spatialest specializes in bringing real estate data into a platform that aids appraiser decisions and provides transparency and data visualization to the public. Spatialest offers many targeted applications, of which "Community" is the specific component we seek. Community allows consumers search and summarize data by Area, Type or Time. Deed, Permit and Tax Bill data can also be made available. Sales trends can be observed.

This product will assist the public in understanding and considering the new reappraisal values that will be issued 1/1/2025. These values are anticipated to be historic in their amount of increase. This product will help the public understand the basis for the increase in values. Spatialest also offers other applications that could quickly replace our PWA information provided to the public, should the PWA be deemed insufficient or unreliable.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: 1 LOVE FESTIVAL

Expenditure	\$50,000
Revenue	\$ -
Net County Dollars	\$50,000

Description of Request:

1 LOVE FESTIVAL is requesting a total of \$50,000 in County funding for FY24 for operating costs. The 1 LOVE FESTIVAL is a two-day event held in Winston-Salem and this will be the third annual offering.

The mission of 1 LOVE FESTIVAL is to create art influenced spaces of inclusivity, authentic expression and collective wellness that yield sustainable city and county-wide relationships by forging meaningful connections.

The primary goal of the organization is to educate and inspire, increase tourism in the area, grow economic development, and create a workforce pipeline of talented people while highlighting underrepresented artisans.

Manager's Recommendation: No Recommendation

Board Action: \$1,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Arts Council - Enhanced County Support of the Arts Council of Winston-Salem & Forsyth County

Expenditure	\$170,000
Revenue	\$ -
Net County Dollars	\$170,000

Description of Request:

The Arts Council of Winston-Salem and Forsyth County is requesting a total of \$170,000 in County funding for FY24. Funding will be used for 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 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 six concerts offered during 2024. To date, the series has drawn over 30,000 attendees to our county's parks and has become an anticipated series for enjoying good music and food with family and friends. The additional \$50,000 request for funding in this proposal will support the organizations utilizing our campus and assisting the parks series to attract larger acts.

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 FY23, the Arts Council received \$100,000 in County funding, which included \$75,000 to support programming at County Parks and \$25,000 for operating support.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Children’s Law Center

Expenditure	\$75,000
Revenue	\$ -
Net County Dollars	\$75,000

Description of Request:

The Children’s Law Center of Central North Carolina (CLC) is requesting \$75,000 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 1,300 children since 2005.

In FY23, the Children’s Law Center of Central North Carolina received \$157,872 from the County, but \$107,872 of this amount was a one-time award to assist with an unanticipated loss of revenue from another grant.

Manager's Recommendation: No Recommendation

Board Action: \$50,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Crosby Scholars

Expenditure	\$100,000
Revenue	\$ -
Net County Dollars	\$100,000

Description of Request:

Crosby Scholars Community Partnership requests \$100,000 to be used for Last Dollar Grants (LDGs) for Pell-Eligible Crosby Scholars in seven Title 1 schools. Funds will also support Financial Literacy programming that assists families with planning to afford college and students with completing the Free Application for Federal Student Aid (FAFSA) and applying for scholarships.

Crosby Scholars seeks to ensure students have equitable opportunities for post-secondary enrollment and degree completion. Last Dollar Grants (LDGs) of up to \$1,200 per year are offered for up to four years to individuals with unmet financial need to enroll in college. As of 6/30/22, Crosby Scholars had awarded \$734,970 in LDGs to 651 scholars.

Crosby Scholars awards LDGs every year. Seniors and current Crosby college enrollees begin applying for these funds in late April. After reviewing their FAFSA, college acceptance and financial aid award letter, if they meet Crosby Scholars' need-based eligibility requirements, funds are sent directly to the college where they will enroll.

As part of its effort to support students enrolling in college, Crosby Scholars assists them in completing the Free Application for Federal Student Aid (FAFSA). Completing FAFSA determines if a student is eligible for federal financial aid, and many schools use the FAFSA to determine state- and school-based aid. Ensuring that students apply for financial aid for which they are eligible makes college more affordable and possible for more students and reduces debt.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Crossnore Communities for Children

Expenditure	\$126,000
Revenue	\$ -
Net County Dollars	\$126,000

Description of Request:

Crossnore Communities for Children (Crossnore) is requesting \$126,000 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 educational achievement and school continuity; access to employment preparation and jobs; personal financial education, competency and security; and sources of encouragement to save and start to accumulate 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 26 who are currently in and/or have aged 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.

Manager's Recommendation: No Recommendation

Board Action: \$50,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Eliza's Helping Hands, Inc.

Expenditure	\$15,000
Revenue	-
Net County Dollars	\$15,000

Description of Request:

Eliza's Helping Hands, Inc. is requesting \$15,000 in funding for FY24. 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.

Manager's Recommendation: No Recommendation

Board Action: \$15,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance (ESR) – IDA Program

Expenditure	\$70,000
Revenue	\$ -
Net County Dollars	\$70,000

Description of Request:

Experiment in Self-Reliance is requesting \$70,000 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.

Manager's Recommendation: No Recommendation

Board Action: \$50,000 Approved for IDA

SPECIAL APPROPRIATIONS

Title of ASL: Experiment in Self-Reliance (ESR) - Operating

Expenditure	\$82,500
Revenue	\$ -
Net County Dollars	\$82,500

Description of Request:

Experiment in Self-Reliance is requesting \$82,500 for operating support for FY24. The FY23 Adopted Budget includes \$66,695, \$40,000 of which is operating support and \$26,695 of which is for the New Century IDA Program.

For FY24, this funding will be used for general support for the whole agency, which may include personnel, facilities, and operating expenses.

Manager's Recommendation: No Recommendation

Board Action: \$40,000 Approved for Operating

SPECIAL APPROPRIATIONS

Title of ASL: FaithHealth Chaplaincy Program Increase

Expenditure	\$45,000
Revenue	\$-
Net County Dollars	\$45,000

Description of Request:

Wake Forest University Baptist Health is requesting an increase for the FaithHealth program from \$75,000 to \$120,000. The Faith Health program provides chaplaincy services to all county employees, day or night, during stressful or traumatic events, but the majority of calls are from law enforcement and EMS. Because these departments experience high stress events frequently, this service may work to sustain or improve retention in those departments. The cost of the program has been significantly higher than \$75,000 for the past three years, and most of that cost was absorbed by the hospital foundation. This increase would cover actual costs for four dedicated full-time staff members to be available 24/7/365 on site, at the incident location. Currently the Sheriff's Office provides the Chaplain with a vehicle, office space, and equipment.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Forever a Dancer

Expenditure	\$35,000
Revenue	-
Net County Dollars	\$35,000

Description of Request:

Forever a Dancer is a 501c3 non profit organization that equips each dancer with essential techniques to develop their gift in order to enhance dance fluency and movement vocabulary while displaying excellence. Their vision is to develop a strong connection between the believers and the performing arts, from their community to the next and expand beyond.

Forever a Dancer is requesting \$35,000 for their “Free 2 Move” camp, a six-week summer enrichment program that will enhance artistic expression through arts, entrepreneurship, and fitness for up to twenty-five students in Forsyth County, ages 8-14. These students will engage in dance and fitness exercise that support healthy movement and expression. Funds would allow optimization of the program with a 10:1 student-to-staff ratio in addition to covering the cost of materials for garments and the recital venue for the final showcase at the end of the summer.

This organization has not received funding from the County through Special Appropriations in the past.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Good Stuff

Expenditure	\$2,000,000
Revenue	\$ -
Net County Dollars	\$2,000,000

Description of Request:

As part of the \$50 million multi-phase historic tax credit redevelopment of 1007 & 1001 South Marshall Street, Good Stuff is requesting \$2,000,000 to be used for infrastructure that will enhance pedestrian access, placemaking efforts and economic opportunity on this highly visible neighborhood corner (to be activated 7 days/week by a variety of tenants) connecting the downtown strollway and 1007/1001 to the burgeoning Southside.

1007, the Phase 1 \$17 million investment in the renovation, tenant upfit and site infrastructure of a 14K square foot building on 1.5 acres of land, will be a mixed use space featuring food production and F&B / lifestyle retail. The project has committed roughly 30% of its space to the first phase of WSSK, a shared use commercial kitchen and agricultural storage facility projected to support 40-72 business concepts and catalyze over 150 new jobs, immediately facilitating onsite retail opportunities for more culturally diverse food concepts to test the market and building upon the demand for expanded space for food access, production, distribution and education that the Cobblestone Farmers Market has proven since relocating onsite in 2021. Additional retail such as a robust plant resource center will also bridge the gap between rural resources and urban sales and employment opportunities.

1001, the Phase 2 \$33 million adaptive reuse development of the 120K square foot former Bahnsen Building on a 3-acre site, will house the balance of WSSK as well as other entrepreneurial focused production facilities with shared space and equipment such as a Textile Proof-to-Concept Lab, Scale-Up Production Space and specialized Arts, Film/Animation Studios in demand by partner organizations.

The target date for launch of construction for 1007 is late summer of 2023 with completion of planning, fundraising and final construction/tenancy slated for Q2 2024; completion of the full 1007/1001 redevelopment is Q2 2025.

The goals/objectives of the project are to build a robust innovation and entrepreneurial ecosystem that drives the rebuilding of the local economy and generate hundreds of new quality jobs and new businesses with a focus on women, BIPOC and veterans. Based on past successes, this expansion can be accomplished once the building opens. A paramount priority is providing accessible opportunities to underserved neighborhoods.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: H.A.R.R.Y. Veterans Community Outreach Services

Expenditure	\$75,000
Revenue	\$ -
Net County Dollars	\$75,000

Description of Request:

H.A.R.R.Y. Veterans Community Outreach Services is requesting \$75,000 for Fiscal Year 2024, an increase of \$45,000 over the Fiscal Year 2023 Adopted Budget.

The mission of H.A.R.R.Y. Veterans Community Outreach Services is to address the health, social, economic and institutional issues that impact a health and wholesome quality of life for the men/women who have and continue to serve in our Armed Services. Goals and objectives include being a network of veterans, their eligible family members, family members of active duty service members and patriotic members of the community that support and assure “the promise to make whole” our veterans; engaging the veterans in wholesome activities to assist in their transition back into their communities to include participation in community events through Outreach and engagement; providing emergency financial assistance (not to exceed \$500) for delinquent utilities, rental and housing deposits, vehicle insurance/minor repairs, and replacement of household items; providing support for out-of-pocket expenses and co-pays for services rendered to veterans from non-VA medical facilities; and creating Veteran Network partnerships to address the untimely delivery of compensable benefits, access to quality health care within and/or by way of non-VA medical facilities; veteran Caregiver fiduciary rights/laws, and equality in female veterans receiving/requiring benefits and/or services.

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.

Manager's Recommendation: No Recommendation

Board Action: \$75,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: iCan House Services, Inc.

Expenditure	\$28,300
Revenue	\$ -
Net County Dollars	\$28,300

Description of Request:

iCan house, a local 501(c)3 located in Winston-Salem, NC is requesting \$28,300 to assist with the Workforce Development Training Program currently in development by iCan House. This program works with adolescents and young adults, ages high school through adulthood, with social delays and neurodiverse challenges to gain meaningful employment, by teaching valuable social skills needed for employment, college, and independent living. The program exists to help people develop the skills needed to enter the workforce. Current and past members reside in Census tracts not limited to the following: 3.01/16.02/9/6/26.01/31.05/28.01

Funding will support the creation of business partnerships for potential employment of individuals (on-site training programs and preparation), and training materials/staff to support acceptance of additional individuals into our programs. Continued Program Development, implementation, and strategic planning for funding purposes to continue July 1, 2023-June 30, 2024.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Kaleideum

Expenditure	\$275,000
Revenue	\$ -
Net County Dollars	\$275,000

Description of Request:

Kaleideum is requesting \$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.

Manager's Recommendation: No Recommendation

Board Action: \$275,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Kernersville Auto Museum

Expenditure	\$15,000
Revenue	\$ -
Net County Dollars	\$15,000

Description of Request:

The Kernersville Auto Museum is requesting \$15,000 in FY24 for operating capital for utilities, maintenance, insurance, and property tax as the museum does not charge admission fees, resulting in minimal income. Kernersville Auto Museum received \$20,000 in the FY23 Adopted Budget.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Living is Finally Enjoyable W-S, Inc.

Expenditure	\$250,100
Revenue	\$ -
Net County Dollars	\$250,100

Description of Request:

Living is Finally Enjoyable W-S, Inc. (LIFE W-S, Inc.) is requesting \$250,100 from the County in FY24. LIFE W-S, Inc.'s primary goal is to assist homeless families with children in moving from homelessness to having their own home. Funds would be used to help purchase and maintain a house large enough to accommodate a family unit of up to six individuals. This is intended to be transitional housing.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Memorial Industrial Community Development Corporation

Expenditure	\$75,000
Revenue	\$ -
Net County Dollars	\$75,000

Description of Request:

The Memorial Industrial Community Development Corporation is requesting \$75,000 to establish and engage an architectural design/build proposal to develop a Business and Development Plan to develop a regional food hub at the former Memorial Industrial School located at Horizons Park.

Summarily, a food hub as defined by the USDA, is “a centrally located facility with a business management structure facilitating the aggregation, storage, processing, distributions, and/or marketing of locally/regionally produced food products.” Food hubs are a part of the agricultural value chain model and often share common values relating to, sustainability, healthy food access, and supporting local farmers.

The mission of Memorial Industrial Community Development Corporation is to improve the quality of life for Forsyth County residents by addressing social determinants of health and the impact on poverty including food and nutrition, agricultural, economic, educational, social and community needs while preserving the historical and rural character of the area. Goals and objectives include supporting programs that promote the reclamation and preservation of local African American history and the legacy of social justice and equality of the Memorial Industrial School; supporting agricultural and ecological education and the promotion of community reclamation of farmland and access to other natural resources in Forsyth County and environs; encouraging access to natural resources for community-defined purposes which include programs to establish sustainable food and farm programs for residents impacted by the food desert in Forsyth County and rural communities; and serving all who live and/or work in Forsyth County, emphasizing support for low- to moderate-income residents and businesses.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: **Neighborhood’s Hands**

Expenditure	\$150,000
Revenue	\$ -
Net County Dollars	\$150,000

Description of Request:

Neighborhood’s Hands is requesting \$150,000 in FY24 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.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Neighbors for Better Neighborhoods

Expenditure	\$135,000
Revenue	\$ -
Net County Dollars	\$135,000

Description of Request:

Neighbors for Better Neighborhoods (NBN) is requesting a total of \$135,000 in Special Appropriation funding in FY24.

Funding will be used to directly engage with residents in neighborhoods impacted by gun violence, trauma and toxic stress. NBN will conduct listening conversations, develop working groups, and strengthen the capacity of resident leaders throughout Forsyth County. The objective is to use trauma-informed-care awareness, assist residents who are affected with developing protocols for community-wide engagement and how organizations are interacting with the parents of young children, to ensure that they take trauma-sensitive approaches.

Similar to its asset-based community development Initiative coordinated by its Training and Technical Assistance Coordinator, NBN will connect with residents, local leaders, neighborhood associations, organizations & institutions to develop a cross-sector of learning, information gathering community and implementation of the approach.

NBN is a partner of the Center for Trauma Resilient Communities - Crossnore, a local stakeholder, to help facilitate well-informed and impactful workshops focused on developing a foundation of knowledge about the root causes of trauma and toxic stress. NBN will provide "train the trainer" workshops, assist with conducting neighborhood workshops and work with groups by providing technical assistance.

This trauma resilience capacity building will link with boots on the ground Resident-led Health Connector Listening sessions. As NBN facilitates neighborhood association listening sessions, residents who are impacted by trauma, toxic stress and gun violence will voice concerns and provide solutions to issues. Neighborhood residents will eliminate barriers to norm change and work with advocates for system change/interruption.

NBN will assign a Community Outreach Coordinator and Community Impact Coordinator to work with NBN's staff, resident-leaders, and community partnerships for communications or outreach campaigns, or advocacy efforts.

NBN will utilize the "NBN Engaged" platform to evaluate its place-based and broad-based, inclusion-focused efforts with pre and post-evaluations of residents, associations, and institutions taking part in its capacity and relationship-building efforts. These evaluations will track: the number of residents, neighborhood associations, institutions, and organizations involved, the level of awareness before and after the engagement, the types of traumatic experience, adaptation in trauma, and motivation to advocate for system change.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: North Carolina Black Repertory Company

Expenditure	\$75,000
Revenue	\$ -
Net County Dollars	\$75,000

Description of Request:

The North Carolina Black Repertory Company is requesting a total of \$75,000 in County funding for FY23. Funds would support the mainstage productions and audience engagement programming for NC Black Rep’s 2023-2024 season. The season invests in new voices and audience development through new play production, robust educational programming, and community engagement activities.

NC Black Rep will produce two plays for its mainstage season this year - Nativity According to the Gospels by Mabel P. Robinson (December 2023) and Coconut Cake by Melda Beatty (March 2024). Audience engagement activities for the 2023-2024 season begin July 2023 and conclude June 2024. Activities include new play development workshops, staged readings, digital campaigns, post-performance discussions, and panels in partnership with community organizations. Programming to increase audience engagement includes mainstage productions, Finding Holy Ground, and The Living Room Theatre Reading Series, both in partnership with Wake Forest University.

The Living Room Theatre Series at Davis Champel on the campus of Wake Forest University invests in new voices by selecting three new plays by up-and-coming, nationally recognized playwrights through a juried submission process. The 2023–2024 Living Room Theatre Reading Series is scheduled to run from March 2024–May 2024.

Manager's Recommendation: No Recommendation

Board Action: \$75,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Old Salem, Inc.

Expenditure	\$120,000
Revenue	\$ -
Net County Dollars	\$120,000

Description of Request:

Old Salem Museums and Gardens is requesting an appropriation of \$120,000 for the upgrading of technology and lighting in the Gray Auditorium of the Old Salem Visitor Center, Sally Gant Classroom in Frank L. Horton Museum Center, and the Single Brothers Workshop and financial assistance to cover a deficit of \$129,000 in 2022.

The estimate for technology upgrades is \$41,000 and \$79,000 would be used to put toward the deficit, as the pandemic and its effect on our revenues has had lingering effects, hindering our efforts to address long-term needs such as improving wages and salaries for our employees.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Piedmont Triad Regional Development Corporation

Expenditure	\$3,000,000
Revenue	\$ -
Net County Dollars	\$3,000,000

Description of Request:

Piedmont Triad Regional Development Corporation is requesting \$3,000,000 from the County for FY24. Funds would be used for capital acquisition for the development of an inclusive community in Forsyth County for adults and children with intellectual and developmental disabilities.

The County awarded Piedmont Triad Regional Council \$150,000 through ARPA to conduct research and planning to inform strategies that would address the crisis in ID housing and wraparound services. A consultant firm has been contracted to identify three to four potential properties and create a 30-year financial proforma.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Reynolda House, Inc.

Expenditure	\$50,000
Revenue	\$ -
Net County Dollars	\$50,000

Description of Request:

Reynolda House, Inc. is requesting \$50,000 in FY24 to support general operating expenses associated with strategic marketing and paid advertising in Fiscal Year 2024. With an investment from the County, the Museum will be empowered 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. Funds will be used to bolster strategic marketing and paid advertising efforts that both inform local residents and encourage visitors from out-of-market to spend time and money in the community.

The mission of Reynolda House is to preserve and interpret an American country home and a premier collection of American art. Goals and objectives include evolving with its visitors, upholding excellence in practice and place, creating an environment where people thrive, and aligning finances with aspirations.

Reynolda House, Inc. received \$25,000 in the FY23 Adopted Budget.

Manager's Recommendation: No Recommendation

Board Action: \$5,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: RiverRun Film Festival

Expenditure	\$15,000
Revenue	\$ -
Net County Dollars	\$15,000

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 programing.

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

Manager's Recommendation: No Recommendation

Board Action: \$15,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: Southeastern Center for Contemporary Art (SECCA)

Expenditure	\$25,000
Revenue	\$ -
Net County Dollars	\$25,000

Description of Request:

Southeastern Center for Contemporary Art (SECCA) is requesting \$25,000 in FY24. These funds would be used to help match a planning grant request to NC Land and Water to develop and transform SECCA's 22-acre site into a more useful and public outdoor space.

The mission of SECCA is to engage our communities by creating inclusive, revelatory, and educational experiences with outstanding contemporary art. Goals and objectives include presenting several high-quality exhibitions a year with the best contemporary artists in the southeast; programming those exhibitions with tours, gallery talks, concerts, films, and performing art to engage the community with new ideas and experiences; serving students from pre-school through higher education with outstanding, affordable, representative, and accessible museum education; and developing SECCA's campus to be a vibrant art-scape for celebrating human expression.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: **The Conservation Fund – Paynes Branch**

Expenditure	\$45,000
Revenue	\$ -
Net County Dollars	\$45,000

Description of Request:

The Conservation Fund is requesting \$45,000 in County funding for FY24 to assist with the conservation of 209.92 acres on Paynes Branch -- 178.47 acres in Forsyth County & 31.45 acres in Stokes County. The project protects water quality, wildlife and natural heritage. About a mile of Paynes Branch flows through the property with stepped down ledges. The property is scenic with numerous rock outcroppings with rolling to steep topography similar to the NC mountains. The project provides public access for hiking and outdoor recreation. Funds from Forsyth County would help cover direct acquisition expenses, including survey, appraisal, phase one environmental assessment, legal & closing costs and administrative expenses. The Fund is under contract to acquire the property in April, 2023 and plans to convey it to the State later in 2023

Manager's Recommendation: No Recommendation

Board Action: \$40,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: The Eye Bank of North Carolina

Expenditure	\$500,000
Revenue	\$ -
Net County Dollars	\$500,000

Description of Request:

To meet the immediate and future needs of our organization, Miracles In Sight (MIS-formerly the NC Eye Bank) is seeking \$500,000 to assist with the purchase of a building, located in Forsyth County, and to up-fit it with offices and a specialized lab to meet industry and regulatory requirements. The new space will provide the following: 32,400 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 109 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.

Funding from the County will be used for the purchase of the site and the up-fit of the existing shell building located in Clemmons, NC.

Miracles In Sight has made an offer on the property and is in a 60-day due diligence phase. A target start date for construction is summer 2023, and up-fit is anticipated to take approximately 12 months. The campaign to raise the necessary funds began on March 1, 2023, and will continue for 15 months.

Manager's Recommendation: No Recommendation

Board Action: \$100,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: The Twenty, Inc.

Expenditure	\$150,000
Revenue	\$ -
Net County Dollars	\$150,000

Description of Request:

The Twenty, Inc. is requesting \$150,000 for its Youth Leadership & Economic Wealth Program.

This is an experiential problem-based learning program designed to inspire, inform and involve participants in the fundamental aspects of an entrepreneurial mindset and the unlimited opportunities it can provide. Designed for rigor and relevance, the program provides a comprehensive framework for understanding and implementing an entrepreneurial mindset, regardless of one's chosen path. School age children can be taught Entrepreneurism in Home Room or during specialized design classes in the Hospitality, Information Technology/Data Security, and Aviation/Emergency Services academies. Goals include developing the necessary traits and skills for Entrepreneurship, developing business acumen and financial literacy, and developing the entrepreneurial mindset.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Triad Minority and Women’s Business Expo

Expenditure	\$15,000
Revenue	\$ -
Net County Dollars	\$15,000

Description of Request:

Triad Minority and Women’s Business Expo is requesting \$15,000 to assist with costs to expand the Triad Minority and Women’s Business Expo, including to secure venue space, support vendors and staff, and other program expenses.

The mission of Triad Minority and Women’s Business Expo is to facilitate the sharing of knowledge and building of professional relationships within the Triad Minority and Women’s Business Community with events specifically designed to maximize opportunities for meeting contacts, obtaining new business leads and ultimately increasing revenue. Goals and objectives include each vendor and attendee to walk away empowered with a plan for their success; helping businesses increase revenue; and raising awareness on the importance of community building and outreach throughout the Triad.

Manager's Recommendation: No Recommendation

Board Action: \$13,750 Approved

SPECIAL APPROPRIATIONS

Title of ASL: **United Health Centers**

Expenditure	\$150,000
Revenue	\$ -
Net County Dollars	\$150,000

Description of Request:

United Health Centers' (UHC) is requesting \$150,000 from the County in FY24. Funds would be used to relocate the Southside Clinic to a new, updated space/building that will benefit patients, the community, and staff.

The UHC Southside Clinic is currently located at 3009 Waughtown Street in Winston-Salem. Since 2009, the clinic has operated inside an outdated building not equipped with infrastructure necessary for high-speed internet, which is critical for daily operations of a medical facility.

UHC has identified a prospective relocation space inside SouthEast Plaza Shopping Center, met with the shopping center owner, a contractor regarding upfitting, construction, and rental costs, and hired a local architectural firm to create drawings for the proposed clinic that is interchangeable with various spaces.

UHC will use County funds for the upfitting and upstart operation costs to relocate the Southside Clinic into an updated, state-of-the-art facility. The relocation project costs include \$500,000 for upfitting and construction, \$225,000 to purchase office furniture and supplies, \$200,000 for medical/technology equipment and supplies, and \$75,000 for rent, and telephone services, and security/alarm system.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: **United Way Housing Matters**
(formerly known as the Ten Year Plan to End Chronic Homelessness)

Expenditure	\$30,000
Revenue	\$ -
Net County Dollars	\$30,000

Description of Request:

The United Way of Forsyth County is requesting a total of \$30,000 of general operating support for Housing Matters in FY24.

United Way of Forsyth County has been a partner with the County in improving housing opportunities since 2005. The Housing Matters team provides support to the Winston-Salem/Forsyth County Continuum of Care (CoC) implementing programs and strategic improvements to eliminate homelessness.

The goals for FY24 are to improve access to mental health care for vulnerable homeless people, to achieve progress towards functional zero for chronic and veteran homelessness, decrease the number of people entering shelter from a housed situation to less than 25% by 2021 and decrease the average length of stay in homelessness by 30% by 2025.

Funds provided by Forsyth County in FY24 will be used to support key staff.

Manager's Recommendation: No Recommendation

Board Action: \$10,000 Approved

SPECIAL APPROPRIATIONS

Title of ASL: United Way - Partnership for Prosperity

Expenditure	\$75,000
Revenue	\$ -
Net County Dollars	\$75,000

Description of Request:

Partnership for Prosperity (P4P), an initiative of United Way of Forsyth County (UWFC), is requesting \$75,000 from the County for FY24 to address social justice/equity issues that will help in the reduction of poverty through a collaborative place-based, resident-led approach called "Moving Families Forward." This approach will permit collaborators - P4P, Action 4 Equity, ICARE, Neighbors for Better Neighborhoods (NBN), and others - to work with Salem Garden residents and service providers to specifically address the difficulties this impoverished neighborhood has in meeting the needs of its residents.

Salem Gardens, a multi-family neighborhood located in the southeast section of WSFC, is comprised of approximately 150 households, a majority of which are Black, female-headed, receiving almost 100% housing subsidies, and have, seemingly, insurmountable barriers to employment that could lead to self-sufficiency (child care, transportation, educational attainment, criminal records, etc.). For those who are Black or Hispanic - especially women - status as formerly incarcerated reduces their chances of employment even more.

The Moving Families Forward initiative's goals and objectives are:

- 1) Promote collaboration among the institutions and service providers currently involved in Salem Gardens
- 2) Survey residents to collect base-line data (demographics, assets, interests, needs, etc.)
- 3) Use Study Circles that allow residents to make decisions and solve problems, culminating in a neighborhood action plan
- 4) Equips resident leaders with skills to sustain their efforts (Advocacy Skills Training)

In conjunction with Moving Families Forward, which conducts study circles in the 5 social determinants of health, P4P will add an additional study circle which will focus on removing those barriers that prevent them from becoming self-sufficient. County funding will be used specifically for removing those barriers for Salem Gardens residents. Individuals with records or who were formerly incarcerated are unemployed at a rate of over 27% - higher than the total US employment rate. 20% of Americans cite childcare as a barrier to well-being. The timeline for implementation is 2 years.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: Whole Man Ministries of North Carolina

Expenditure	\$179,000
Revenue	\$ -
Net County Dollars	\$179,000

Description of Request:

Whole Man Ministries is requesting \$179,000 from the County for Fiscal Year 2024. These funds would support the Housing for Our Heroes Project which has positioned Whole Man Ministries with an initiative that provides affordable permanent housing to homeless veterans with supportive services and the opportunity to provide transitional 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, home-buyer and home maintenance counseling, credit counseling, and financial planning with case management. It has a mission of ending veteran homelessness and creating first-time homeowners. And now, with the recent construction of an 8 BR/7 BA home, we are 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 at one time. 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 \$222,570 will be leveraged in the following ways: \$45,000 to employ a full-time case manager, \$20,000 for full-time house management, \$10,000 for a part-time custodian, \$5,000 for a part-time chef, \$109,200 to provide housing and services like water, food, cable, computers, laundry rooms, and furniture for 5 veterans for 1 year (\$60 per day per veteran), and \$20,000 for all other associated expenses such as, but not limited to, transportation costs, clothing, household supplies, and job readiness training. \$13,370 is also being requested to build a backyard fence for privacy. The requested funds will be used over the course of one fiscal year. The requested funds for paid positions are for a year's pay and the requested funds for housing and services will be dispersed over the course of one fiscal year when needed. The goal of this program is to help initially 5 homeless veterans and eventually 10-14 veterans work toward stability and independence, providing them with a supportive and productive environment to assist them in achieving self-sufficiency

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

SPECIAL APPROPRIATIONS

Title of ASL: IFB Solutions

Expenditure	\$65,000
Revenue	\$ -
Net County Dollars	\$65,000

Description of Request:

IFB Solutions is requesting \$65,000 in FY23 to partially cover the transportation expenses for individuals who are blind or visually impaired in Forsyth County. IFB Solutions provides subsidized transportation service assistance for at least 75 individuals who are blind or visually impaired every year. If not for IFB's transportation assistance options, at least 75 individuals who are blind or visually impaired would not have the means to travel to work every day.

The mission of IFB Solutions is to provide opportunities for persons who are blind or visually impaired in need of training, employment and services. IFB Solutions believes all persons who are blind or visually impaired have the right to succeed in every area of life.

Manager's Recommendation: No Recommendation

Board Action: No Action Taken

Fee Schedule

Effective July 1, 2023 through June 30, 2024

ANIMAL SERVICES

Fee Schedule - Item	FY 2023/2024 Fees
Adoption - Adult Dog (1 yr - 7 yr)	\$125.00
Adoption - Puppies (>1 yr)	\$175.00
Adoption - Senior (> 7 yrs)	\$75.00
Adoption - Adult Cat (1 yr - 7 yr)	\$85.00
Adoption - Kittens (>1 yr)	\$135.00
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 furred, feathered, reptiles	\$10.00
Transfers to Rescues/Other Shelters	NO FEE
Owner Requested Euthanasia	\$15.00
Rabies Vaccination	\$5.00
Microchip	\$10.00
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	\$10.00
3rd Time - within 5 days of intake - requires Microchip and Rabies	\$25.00
Bite Quarantine Hold - requires Microchip and Rabies	\$10.00

**Shelter Director/Asst Director to offer "promos" which will reduce or waive fees depending on shelter*

***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 2023/2024 Fees
Concealed-Carry Weapons Permit - New Application	\$90.00 + Notary Fee
Concealed-Carry Weapons Permit - Renewal	\$75.00 + Notary Fee
Concealed-Carry Weapons Permit - Duplicate Permit	\$ 15.00
Notary Fee	\$ 5.00
Precious Metal Permit - Dealers	\$ 180.00
Precious Metal Permit - Certificate of Compliance (Employee)	\$ 10.00
Fingerprinting Fee - 2 Cards	\$ 10.00
Fingerprinting Fee - Additional (Per Card)	\$ 5.00
Process Service/Serving Papers - (Per Person Served) In-State	\$ 30.00
Process Service/Serving Papers - (Per Person Served) Out-of-State	\$ 55.00
Returned Check Fee/Charges	\$ 25.00
Pretrial Release Service Fee	\$ 15.00
Jail Fees - State/SMCP Inmates (Per Inmate/Day)	\$ 40.00
Jail Fees - Federal Inmates (Per Inmate/Day)	\$ 70.00
Jail Fees - Other NC County Inmates (Per Inmate/Day)	\$ 70.00
Vehicle Storage (Per Day)	\$ 10.00
Routine visit to Detention Center on-site Medical Clinic	\$20/incident*
Writs of Execution/Civil Process Fees - First \$500	min.)
Writs of Execution/Civil Process Fees - Additional over \$500	2.50%
Pay Phone Charges at Detention Center	% on Billable Inmate Calls
Detention Center Commissary Store	.5% of Sales (Commission)

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

Fee Schedule

Emergency Services

Fee Schedule - Item	FY 2023/2024 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 2023/2024 Fees	
Permit Application Fees - Title V - New	\$	9,987.00
Permit Application Fees - Title V - 2Q-0300, Minor	\$	970.00
Permit Application Fees - Title V - Ownership	\$	60.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - New or Modification	\$	15,119.00
Permit Application Fees - Title V - (PSD or NSR/NAA) - Ownership	\$	60.00
Permit Application Fees - Title V - (PSD and NSR/NAA) - New or Modification	\$	29,407.00
Permit Application Fees - Title V - (PSD and NSR/NAA) - Ownership	\$	60.00
Permit Application Fees - Synthetic Minor - New or Modification	\$	400.00
Permit Application Fees - Synthetic Minor - Ownership	\$	50.00
Permit Application Fees - Exclusionary Small - New or Modification	\$	50.00
Permit Application Fees - Exclusionary Small - Ownership	\$	25.00
Permit Application Fees - Small - New or Modification	\$	50.00
Permit Application Fees - Small - Ownership	\$	25.00
Permit Application Fees - General	50% of the otherwise applicable fee	
Annual Permit Fees - Title V - Tonnage	\$	33.61
Annual Permit Fees - Title V - Basic	\$	7,285.00
Annual Permit Fees - Title V - Nonattainment	\$	3,924.00
Annual Permit Fees - Synthetic Minor - Basic	\$	1,500.00
Annual Permit Fees - Exclusionary Small - Basic	\$	250.00
Annual Permit Fees - Small - Basic	\$	250.00
Annual Permit Fees - General	50% of the otherwise applicable fee exceed \$1,500: 1% of the contract price, or the total of \$0.10 times the SF of non-friable ACM that has or will become friable, plus \$0.20 times the SF of friable ACM	
Asbestos Demolition/Renovation Fees		
Radon Test Kits - Short Term	\$	7.00
Radon Test Kits - Long Term	\$	14.00

Social Services

Fee Schedule - Item	FY 2023/2024 Fees	
NCHC Fee - Based on Income	of \$100 per household)	
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 2023/2024 Fees
Vital Records - Annual Workshop for Funeral Homes	\$ 10.00
Medical Records - Copies 101+ pages (Per Page)	\$ 0.25
Childbirth Classes (Per Class)	\$ 17.38
Clinics & Labs - Nexplanon Insertion	\$ 148.00
Clinics & Labs - Nexplanon Removal	\$ 170.00
Clinics & Labs - Nexplanon Removal-Re-Insertion	\$ 183.00
Clinics & Labs - Venipuncture	\$ 7.00
Clinics & Labs - Capillary - Finger/Heel	\$ 10.00
Clinics & Labs - TCA Tx - Wart 1-2 Lesions (M)	\$ 143.00
Clinics & Labs - TCA Tx - Wart 1-2 Lesions (Fe)	\$ 146.00
Clinics & Labs - IUD Dev - Insertion	\$ 88.00
Clinics & Labs - IUD Removal	\$ 109.00
Clinics & Labs - Lipid Panel	\$ 25.00
Clinics & Labs - Hepatic Panel (Picolo)	\$ 16.00
Clinics & Labs - Urine Chemstrip	\$ 7.00
Clinics & Labs - Preg. Test Urine	\$ 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	\$ 6.00
Clinics & Labs - Glucose	\$ 11.00
Clinics & Labs - HgbA1C	\$ 12.00
Clinics & Labs - Alkaline Phosphate	\$ 8.00
Clinics & Labs - Total Protein	\$ 6.00
Clinics & Labs - Thyroid Panel	\$ 26.00
Clinics & Labs - Aspartate Aminotransferase	\$ 8.00
Clinics & Labs - Alanine Aminotransferase	\$ 8.00
Clinics & Labs - Uric Acid	\$ 8.00
Clinics & Labs - Basic Matabolic Panel	\$ 13.00
Clinics & Labs - Comprehensive Metabolic Panel	\$ 13.00
Clinics & Labs - Hematocrit	\$ 4.00
Clinics & Labs - Hempglobin	\$ 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 - Chlamydia-Gen-Probe-NAAT-Urogenital and/or Rectal	\$ 45.00

Fee Schedule

Public Health - cont.

Fee Schedule - Item	FY 2023/2024 Fees	
Clinics & Labs - GC-Gen-Probe-NAAT-Urogenital	\$	45.00
Clinics & Labs - 1 Vaccine - IM/SQ	\$	19.00
Clinics & Labs - Each Subsequent Vaccine - IM/SQ	\$	20.00
Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urogenital	\$	45.00
Clinics & Labs - Trichomoniasis-Gen-Probe-NAAT-Urine	\$	45.00
Clinics & Labs - Rotateq w/ Inj.	\$	20.00
Clinics & Labs - Rotateq Only	\$	20.00
Clinics & Labs - Meningococcal B (Adult or Child) - Bexsero	\$	220.00
Clinics & Labs - Hep A - Adult	\$	47.00
Clinics & Labs - Hep A - Ped	\$	33.00
Clinics & Labs - Hep AB (Twinrix)	\$	113.00
Clinics & Labs - ActHib (PRP-T)	\$	15.00
Clinics & Labs - Gardasil 9	\$	326.00
Clinics & Labs - Pneumococcal Conjugate (PCV13)	\$	270.00
Clinics & Labs - DTaP	\$	33.00
Clinics & Labs - MMR	\$	120.00
Clinics & Labs - IPV	\$	39.00
Clinics & Labs - Td Adult	\$	41.00
Clinics & Labs - Tdap	\$	45.00
Clinics & Labs - Varicella	\$	210.00
Clinics & Labs - Pneumonia (PPV23)	\$	127.00
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	\$	55.00
Clinics & Labs - Hep B Adult		
Clinics & Labs - Shingrix (Shingles) - Adult	\$	176.00
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	\$	116.00
Clinics & Labs - Office/Outpatient Visit - (New) Expanded	\$	192.00
Clinics & Labs - Office/Outpatient Visit - (New) Detailed	\$	282.00
Clinics & Labs - Office/Outpatient Visit - (New) Comprehensive	\$	354.00
Clinics & Labs - Office/Outpatient Visit- (Est) Brief	\$	50.00
Clinics & Labs - Office/Outpatient Visit- (Est) Problem	\$	83.00
Clinics & Labs - Office/Outpatient Visit- (Est) Expanded	\$	114.00
Clinics & Labs - Office/Outpatient Visit- (Est) Detailed	\$	177.00
Clinics & Labs - Office/Outpatient Visit- (Est) Comprehensive	\$	264.00
Clinics & Labs - INIT PM E/M (New) Pat (Inf) Age 0-1	\$	131.00
Clinics & Labs - INIT PM E/M (New) Pat Age 1-4	\$	131.00

Fee Schedule

Public Health - cont.

Fee Schedule - Item	FY 2023/2024 Fees	
Clinics & Labs - INIT PM E/M (New) Pat Age 5-11 (FP)	\$	223.00
Clinics & Labs - INIT PM E/M (New) Pat Age 5-11 (EP)	\$	131.00
Clinics & Labs - INIT PM E/M (New) Pat Age 12-17 (FP)	\$	245.00
Clinics & Labs - INIT PM E/M (New) Pat Age 12-17 (EP)	\$	131.00
Clinics & Labs - INIT PM E/M (New) Pat Age 18-39 (FP)	\$	242.00
Clinics & Labs - INIT PM E/M (New) Pat Age 18-39 (EP)	\$	131.00
Clinics & Labs - INIT PM E/M (New) Pat Age 40-64	\$	289.00
Clinics & Labs - PER PM REEVAL (Est) Pat (Inf) Age 0-1	\$	131.00
Clinics & Labs - PREV VISIT Est Age 1-4	\$	131.00
Clinics & Labs - PREV VISIT Est Age 5-11 (FP)	\$	212.00
Clinics & Labs - PREV VISIT Est Age 5-11 (EP)	\$	131.00
Clinics & Labs - PREV VISIT Est Age 12-17 (FP)	\$	212.00
Clinics & Labs - PREV VISIT Est Age 12-17 (EP)	\$	131.00
Clinics & Labs - PREV VISIT Est Age 18-39 (FP)	\$	206.00
Clinics & Labs - PREV VISIT Est Age 18-39 (EP)	\$	131.00
Clinics & Labs - PREV VISIT Est Age 40-64 (FP)	\$	229.00
Clinics & Labs - 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	\$	248.00
Clinics & Labs - IUD Device - Kyleena	\$	250.00
Clinics & Labs - IUD Device - Mirena	\$	250.00
Clinics & Labs - IUD Device - Liletta	\$	50.00
Clinics & Labs - Nexplanon Device	\$	364.00
Clinics & Labs - Nuva-Ring (3 Mth)	\$	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 2023/2024 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 2023/2024 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

NC Cooperative Extension

Fee Schedule - Item	FY 2023/2024 Fees	
4-H Projects (Varies)	Free -	\$25
4-H Curriculum Guides/Kits (Varies)	Free -	\$100

Cleveland Avenue Dental Clinic

Fee Schedule - Item	FY 2023/2024 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

Fee Schedule

Cleveland Avenue Dental Clinic - cont.

Fee Schedule - Item	FY 2023/2024 Fees
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
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
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 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
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

Fee Schedule

Cleveland Avenue Dental Clinic - cont.

Fee Schedule - Item	FY 2023/2024 Fees
Replace Broken Tooth	\$ 105.00
Add tooth to partial	\$ 156.00
Add clasp to partial	\$ 161.00
Upper Reline-Office	\$ 182.00
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
Extraction coronal remnant	\$ 125.00
Extraction-simple	\$ 135.00
Extraction-Surgical	\$ 207.00
Extraction-Impacted	\$ 249.00
Emergency Palliative Tx	\$ 78.00
Nitrous	\$ 78.00
Occlusal Guard	\$ 373.00
Night Guard	\$ 207.00

COMMUNITY PARKS

Fee Schedule - Item	FY 2023/2024 Fees
C.G. Hill Park - Gazebo Courtyard (Daily) Monday - Thursday	\$ 85.00
C.G. Hill Park - Gazebo Courtyard (Daily) Friday - Sunday	\$ 100.00
Horizons Park - Softball Field (Hourly)	\$ 20.00
Horizons Park - Picnic Shelter (Daily) Monday - Thursday	\$ 85.00
Horizons Park - Picnic Shelter (Daily) Friday - Sunday	\$ 100.00
Joanie Moser Park - Picnic Shelter (Daily) Monday - Thursday	\$ 85.00
Joanie Moser Park - Picnic Shelter (Daily) Friday - Sunday	\$ 100.00
Joanie Moser Park - Softball Field (Hourly)	\$ 20.00
Joanie Moser Park - Tennis Courts (Hourly)	\$ 2.00
Joanie Moser Park - Tennis Courts Lessons/Teams (Hourly)	\$ 5.00
Kernersville Lake Park - Picnic Shelter (Daily) Monday - Thursday	\$ 85.00
Kernersville Lake Park - Picnic Shelter (Daily) Friday - Sunday	\$ 100.00
Kernersville Lake Park - Paddle Boats (30 Minutes)	\$ 5.00
Kernersville Lake Park - Row Boats (3 Hours)	\$ 5.00
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

Fee Schedule

COMMUNITY PARKS -cont.

Fee Schedule - Item	FY 2023/2024 Fees	
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)	\$	20.00
Triad Park - Softball Field (Hourly)	\$	20.00
Triad Park - Vendor Area 1 (Daily)	\$	100.00
Triad Park - Vendor Area 7 (Daily)	\$	100.00
Triad Park - Volley Ball Courts (Hourly)	\$	4.00
Triad Park - Woodland Hall (10 Hours) Monday -Thursday	\$	900.00
Triad Park - Woodland Hall (10 Hours) Friday - Sunday	\$	1,200.00
Triad Park - Woodland Hall (Extra Hour)	\$	100.00
Triad Park - Gazebo	\$	45.00
Union Cross Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Union Cross Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Union Cross Park - Tennis Courts (Hourly)	\$	2.00
Union Cross Park - Tennis Courts (Hourly) Lessons or Teams	\$	5.00
Union Cross Park - Softball Field (Hourly)	\$	20.00
Union Cross Park - Softball Field (Hourly) w/ Lights and Bases	\$	25.00
Union Cross Park - Scoreboard (Daily/per Field)	\$	5.00
Union Cross Park - Concession Building (Hourly)	\$	10.00
Walkertown Community Park - Picnic Shelter (Daily) Monday - Thursday	\$	85.00
Walkertown Community Park - Picnic Shelter (Daily) Friday - Sunday	\$	100.00
Walkertown Community Park - Tennis Courts (Hourly)	\$	2.00
Walkertown Community Park - Tennis Courts (Hourly) Lessons or Teams	\$	5.00
Walkertown Community Park - Softball Field (Hourly)	\$	20.00
Walkertown Community Park - Soccer Field (Hourly)	\$	20.00

Fee Schedule

TANGLEWOOD PARK

Fee Schedule - Item	FY 2023/2024 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	\$ 1,400.00
Facility Rentals - Walnut Hall - Weekday	\$ 350.00
Facility Rentals - Walnut Hall - Weekend	\$ 500.00
Facility Rentals - Clubhouse Ballroom	\$ 600.00
Facility Rentals - Full Manor House*	\$ 650.00
Facility Rentals - Manor House Trophy Room with Library and Front Veranda	\$ 350.00
Facility Rentals - Manor House Rock Fireplace Room and 20's Room	\$ 300.00
Facility Rental - Full Manor House {Public Spaces}	\$ 600.00
Facility Rentals - Grill Room	\$ 125.00
Facility Rentals - Concert Shell Area	For Special Events
Facility Rentals - The Arbor	\$ 450.00
Wedding Packages - Barn, Manor House, Arbor*	\$ 6,000.00
Wedding Packages - Manor House and Arbor*	\$ 4,500.00
Accomodations - Manor House Double Room (Nightly)	\$ 95.00
Accomodations - Manor House Standard Room (Nightly)	\$ 125.00
Accomodations - Manor House Master Room (Nightly)	\$ 150.00
Accomodations - Cottage # 1, 3, and 4 (Weekly)	\$ 600.00
Accomodations - Cottage # 1, 3, and 4 (Nightly) Two-night minimum	\$ 150.00
Accomodations - Cottage # 2 (Weekly)	\$ 900.00
Accomodations - Cottage # 2 (Nightly) Two-night minimum	\$ 200.00
Accomodations - Lodge Apartment (Weekly)	\$ 800.00
Accomodations - Lodge Apartment (Nightly) Two night minimum	\$ 175.00
Accomodations - Guest House (Weekly)	\$ 1,200.00
Accomodations - Guest House (Nightly) Two night minimum	\$ 275.00
RV Campground - Nightly Rate (6 maximum people per site/per night)	\$ 40.00
RV Campground - Dumping Fee (Per occurrence)	\$ 25.00

Fee Schedule

TANGLEWOOD PARK - cont.

Fee Schedule - Item	FY 2023/2024 Fees	
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 - Camground & 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)	\$	400.00
Aquatic Center - Family Season Pass (Up to 2 family members & Gate Pass)	\$	225.00
Aquatic Center - Individual Season Pass	\$	150.00
Aquatic Center - Seniors (55+) - Season Pass	\$	100.00
Aquatic Center - Children (3-5 yrs.) - Season Pass	\$	100.00
Golf - Green Fees & Cart Fees - Championship Course - Weekdays	\$	54.00
Golf - Green Fees & Cart Fees - Championship Course - Weekends	\$	64.00
Golf - Green Fees & Cart Fees - Championship Course - Juniors (17 & Under) - Weekdays/W	\$	37.00
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	\$	37.00
Golf - Green Fees - Championship Course - Weekends	\$	47.00
Golf - Walking Fee - Championship Course - Weekdays	\$	37.00
Golf - Walking Fee - Championship Course - Weekends	\$	47.00
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	\$	34.00
Golf - Club Rental - Championship Course	\$	25.00
Golf - Green Fees & Cart Fees - Reynolds Course - Weekdays	\$	34.00
Golf - Green Fees & Cart Fees - Reynolds Course - Weekends	\$	40.00
Golf - Cart Fee Members - Reynolds Course - (regular) - Weekdays	\$	17.00
Golf - Cart Fee Members - Reynolds Course - (juniors/seniors) - Weekdays	\$	13.00

Fee Schedule

TANGLEWOOD PARK - cont.

Fee Schedule - Item	FY 2023/2024 Fees	
Golf - Green Fees - Reynolds Course - Weekdays	\$	25.00
Golf - Green Fees - Reynolds Course - Weekends	\$	29.00
Golf - Walking Fee - Reynolds Course - Weekdays	\$	25.00
Golf - Walking Fee - Reynolds Course - Weekends	\$	29.00
Golf - Walking Fee - Reynolds Course - Seniors (55+) - Weekdays	\$	16.00
Golf - Walking Fee - Reynolds Course - Juniors (17 & Under) - Weekdays/Weekends	\$	16.00
Golf - Twilight Rates - Reynolds Course - After 4:00pm beginning April 1	\$	24.00
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/Weekender	\$	3,270.00
Golf - Annual Membership - Two-Family Members - Both Courses - Weekdays/Weekends	\$	3,000.00
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

* Required Security Deposit of \$250.00

Library

Fee Schedule - Item	FY 2023/2024 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

Fee Schedule

Smith Reynolds Airport

Fee Schedule - Item	FY 2023/2024 Fees	
Fuel Flowage Fees		
Fuel Flowage Fee - Per Gallon	\$	0.10
Aircraft Landing Fees		
Aircraft Landing Fees - Commercial Landing Fee per 1,000 pounds	\$	1.25
Aircraft Landing Fees - Non-Commercial Landing Fee per 1,000 pounds	\$	1.25
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	
Tiedown Rates and Transient Aircraft Parking Apron		
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	\$	15.00
Main Terminal Ramp - Class 2 (Per Day) - Wingspan between 40 and 90 feet	\$	35.00
Main Terminal Ramp - Class 3 (Per Day) - Wingspan between 90 and 130 feet	\$	65.00
Main Terminal Ramp - Class 4 (Per Day) - Wingspan over 130 feet	\$	150.00
Blimp Storage and Operations (Per Day)	\$	150.00
Hangar Rates		
Airport Owned Small T-Hangars (Per Month)	\$	265.00
Airport Owned Large T-Hangars (Per Month)	\$	370.00
Corporate Hangar 2 Transiant Day Rates	80% of FBO's fee	
Land Rents		
	10%-12% of Fair Market Value and/or appraised value of land per annum or as otherwise	
Non-Aviation Landside Rent		
Airside Unimproved (Raw Ground) - per SF/year	\$	0.32
Airside Improved - (Ramp) - per SF/year		
Office Rent		
Terminal Building	\$20/SF/Year	

General Services

Fee Schedule - Item	FY 2023/2024 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 2023/2024 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

MapForsyth

Fee Schedule - Item	FY 2023/2024 Fees	
Printed Maps - 8.5" x 11"	\$	0.10
Printed Maps - 11" x 17"	\$	0.25
Printed Maps - 18" x 24"	\$	10.00
Printed Maps - 24" x 36"	\$	20.00
Printed Maps - 34" x 44"	\$	30.00
Digital Maps - 8.5" x 11" (Web or Pdf)	\$	-
Digital Maps - 11" x 17" (Web or Pdf)	\$	-
Digital Maps - 18" x 24" (Web or Pdf)	\$	-
Digital Maps - 24" x 36" (Web or Pdf)	\$	-
Digital Maps - 34" x 44" (Web or Pdf)	\$	-
Reports - Buffer Reports (Per Page)	\$	1.00
Reports - Address Mailing Labels (Per Page)	\$	1.00
Reports - Community Analyst Report (Per Page)	\$	1.00
GIS Data - Raster (Already Created)		Free Download
GIS Data - Vector (Already Created)		Free Download
GIS Data - Raster Creation		Varies by Project
GIS Data - Vector Creation		Varies by Project
Special Projects		Varies by Project
Returned Check Fee	\$	25.00
Shipping & Handling		Actual Charges

Board of Elections

Fee Schedule - Item	FY 2023/2024 Fees	
Printed Maps (color or b/w) - 8.5" x 11"	\$	0.10
Printed Maps (color or b/w) - 11" x 17"	\$	0.25
Printed Maps (color or b/w) - 18" x 24"	\$	10.00
Printed Maps (color or b/w) - 24" x 36"	\$	20.00
Printed Maps (color or b/w) - 34" x 44"	\$	30.00
Digital Maps (Pdf) - all sizes	\$	-
Statistics & Data - Printed Lists (100 Pages +)	\$	25.00
CD - Media Format		\$25 +\$1.50 for Cost of CD
Statistics & Data - CD (In-Person Pick Up)	\$	25.00
Statistics & Data - CD (Mailed)	\$	30.00
Statistics & Data - E-mail	\$	-
Statistics & Data - Copies (One-sided Sheet)*	\$	0.10

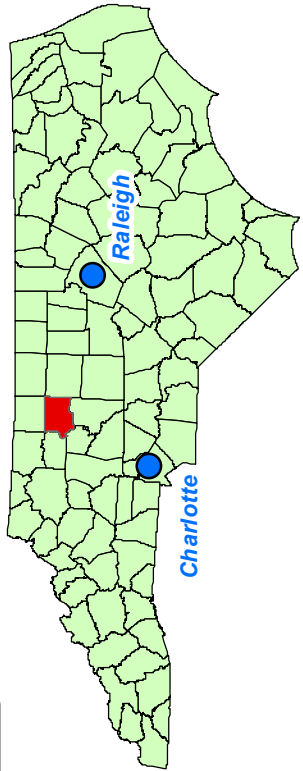
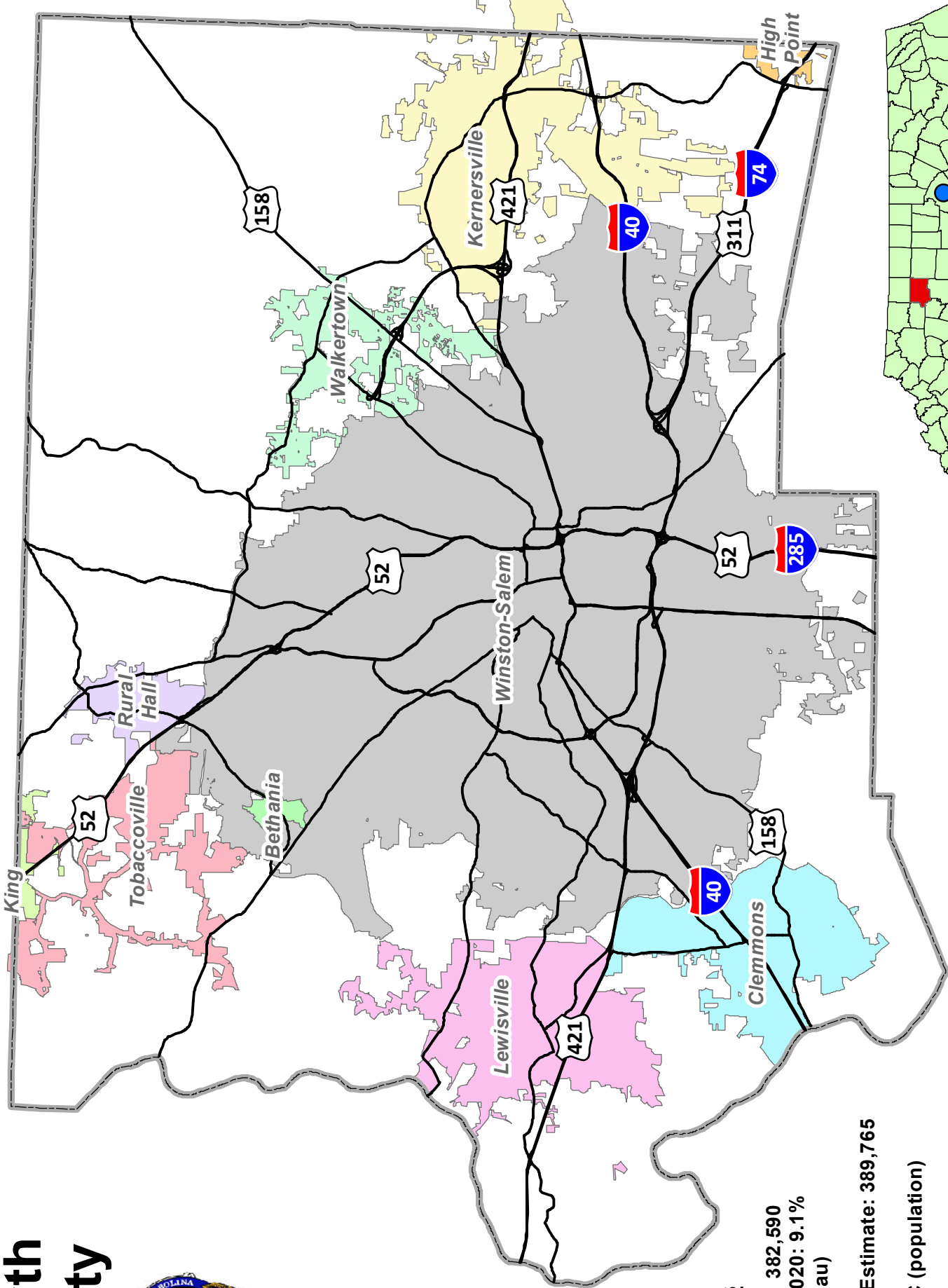
* First 10 pages are free; not for recurring visits

Fee Schedule

Register of Deeds

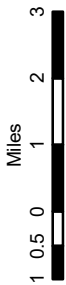
Fee Schedule - Item	FY 2023/2024 Fees	
Real Estate Instruments		
Deeds of Trust & Mortgages - First 35 Pages	\$	64.00
Deeds of Trust & Mortgages - Each Subsequent Page	\$	4.00
Standard Document - First 15 Pages	\$	26.00
Standard Document - Each Subsequent Page	\$	4.00
Plats - Per Sheet	\$	21.00
Non-Standard 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
UCC Filings		
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
Vital Records		
Birth or Death Certificate (Certified Copy)	\$	10.00
Birth or Death Certificate (Uncertified Copy)	\$	0.50
Laminate Birth Certificate (Wallet Sized)	\$	11.00
Out-of-County Birth Certificate	\$	24.00
State Search Fee	\$	14.00
Delayed Birth Certificate	\$	20.00
Amendment	\$	35.00
Legitimation	\$	35.00
Marriage Licenses		
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
Other Services		
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: 382,590
Growth 2010 to 2020: 9.1%
(US Census Bureau)
- 2022 Population Estimate: 389,765
- 4th Largest in NC (population)
- Area 412.72 sq. miles
- Date Established: January 16, 1849





FORSYTH COUNTY, NORTH CAROLINA 2023-2024 BUDGET ORDINANCE

As adopted and subsequently amended on June 8, 2023

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

SECTION 1. REVENUES AND APPROPRIATED FUND BALANCES. It is estimated that the revenues and appropriated fund balances of the funds as listed below will be available during the fiscal year beginning July 1, 2023, and ending June 30, 2024, to meet the appropriations as set forth in Section 2. All fees, commissions, and sums paid to or collected by any County official, officer, employee, or agent for any service performed by such official, officer, employee, or agent in his official capacity shall inure to the benefit of the County and become County funds.

GENERAL FUND

TAXES		\$ 416,640,064
LICENSES & PERMITS		792,450
INTERGOVERNMENTAL		61,735,082
CHARGES FOR SERVICES		32,596,047
EARNINGS ON INVESTMENTS		5,251,500
OTHER REVENUES		12,803,114
OTHER FINANCING SOURCES		13,884,344
APPROPRIATED FUND BALANCES		
2016 Public Improvement Debt Leveling	5,852,409	
Courthouse Debt Leveling	1,950,582	
SCAAP Rollover	178,824	
Youth Services	322,863	
DSS	1,163,970	
Behavioral Health	1,307,085	
Register of Deeds	45,659	
General County Unreserved	15,031,271	<u>25,852,663</u>

GENERAL FUND REVENUES AND APPROPRIATED FUND BALANCES **\$ 569,555,264**

LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND

INTERGOVERNMENTAL	20,000	
EARNINGS ON INVESTMENTS	2,000	
APPROPRIATED FUND BALANCE	376,174	\$398,174

EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND

APPROPRIATED FUND BALANCE	290,000	\$290,000
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O. MOSER SPECIAL REVENUE FUND

EARNINGS ON INVESTMENTS	500	
APPROPRIATED FUND BALANCE	49,500	\$50,000

TOTAL REVENUES AND APPROPRIATED FUND BALANCES **\$ 570,293,438**

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

SECTION 2. APPROPRIATIONS. The following amounts are hereby appropriated to the County Manager for the operation of the Forsyth County Government and its departments and agencies for the fiscal year beginning July 1, 2023, and ending June 30, 2024. In administering the programs authorized under this ordinance, the County Manager is authorized to make transfers from one appropriation (including Contingency) to another within the same fund or financial plan. Any such transfer shall be reported to the Board of Commissioners at its next regular meeting and shall be recorded in the minutes of that meeting. Appropriations for land and new buildings included in this Ordinance may be expended only after approval by the Board of Commissioners.

Subject to a pre-audit certificate thereon by the Chief Financial Officer, if applicable, and approval as to form and legality by the County Attorney, the Chairman of the Board of Commissioners, or the County Manager and/or his designee, in coordination with the Clerk to the Board are hereby authorized to execute the necessary documents and agreements and any amendments thereto on behalf of Forsyth County within funds included in the Budget Ordinance for the following purposes: (1) Grant agreements for County, City, State, or Federal funds to public and nonprofit organizations; (2) Leases with Forsyth County, as Lessee, of normal and routine business property where the annual rental of each is not more than \$50,000; (3) Consultant, professional, license, maintenance service, and other routine business agreements where the annual compensation of each is not more than \$50,000; (4) Purchase of software, apparatus, supplies, materials, information technology equipment and other equipment where formal bids are not required by law; (5) Applications and agreements for acceptance and distribution of State, Federal, public, and non-profit organization grant and other funds, and funds from other governmental units or other entities for services to be rendered; (6) Construction or repair work where formal bids are not required by law; (7) Agreements for liability, health, life, disability, casualty, property, workers compensation and other insurance, and payments and third party agreements associated with such insurance; (8) Faithful performance bonds for employees and bonds for the Sheriff and Register of Deeds; (9) Agreements authorizing payment for court ordered placements of individuals; (10) Agreements for the care, maintenance and support of juveniles in the custody of the Forsyth County Department of Social Services; (11) Fee or income generating contracts without regard to the amount generated; (12) Agreements discussed and agreed to in the budget adoption process as specifically listed in Appendix A of the budget ordinance; (13) Agreements to pay court-ordered amounts, to pay workers compensation claims, and to settle claims pursuant to the Policy Regarding Settlement of Certain Negligence and Tort Claims Against Forsyth County in Limited Circumstances; and (14) Agreements to retain outside legal counsel and to pay litigation expenses, as recommended by the County Attorney.

Appropriations for the Winston-Salem/Forsyth County Schools are subject to allocation by purpose, function, and project as shown below. Increases or decreases in the amount of County Current Expense and Capital Outlay appropriations allocated to a purpose, function, or project for the Winston-Salem/Forsyth County Schools of 25% or more must receive the prior approval of the Board of Commissioners. If any amendments to these appropriations are required to reflect changes in State or Federal funding, such amendments shall be submitted by the School System to the County on or before October 13, 2023.

For Fiscal Year 2023-24, the total annual County Maintenance of Effort funding for behavioral health services is \$4,026,677. This appropriation is found within Behavioral Health Services set forth below in addition to \$815,897 in Emergency Services for the Community Paramedicine Program. Additionally, \$1,307,085 of Behavioral Health Reserved Fund Balance is appropriated, including \$615,000 for the Pharmacy and \$692,085 for two pilot projects at the Law Enforcement Detention Center.

GENERAL FUND

EMERGENCY MANAGEMENT	500,730
SHERIFF	70,124,101
EMERGENCY SERVICES	27,117,511
FAMILY JUSTICE CENTER	407,935
ENVIRONMENTAL ASSISTANCE AND PROTECTION	2,989,114
BUILDING INSPECTIONS	629,750

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

BEHAVIORAL HEALTH SERVICES		12,488,039
PUBLIC HEALTH		28,298,453
HEALTH AND HUMAN SERVICES		446,646
ANIMAL SHELTER		1,334,845
AGING SERVICES		431,500
SOCIAL SERVICES		53,279,174
YOUTH SERVICES		2,313,715
N.C. COOPERATIVE EXTENSION SERVICE		1,250,276
FORSYTH TECHNICAL COMMUNITY COLLEGE		
Current Expense	\$ 11,356,010	
Capital Outlay	455,000	11,811,010
WINSTON-SALEM/FORSYTH COUNTY SCHOOLS		
<i>Instructional Programs</i>		
Regular	\$53,252,234	
Special Population	8,697,249	
Alternative	2,574,376	
School Leadership	16,013,762	
Co-Curricular	4,479,273	
School Based Support	18,795,854	
Budget Reserve for Classified Pay	1,000,000	
<i>Total Instructional Programs</i>	<i>\$104,812,748</i>	
<i>Support Services</i>		
Support and Development	\$2,336,443	
Special Population Support	586,653	
Alternative Programs Support	385,951	
Technology Support	2,431,335	
Operational Support	30,624,061	
Financial and Human Resources	6,227,314	
Accountability	992,683	
System-Wide Pupil Support	1,388,994	
Policy, Leadership & Public Relations	3,611,000	
<i>Total Support Services</i>	<i>\$48,584,434</i>	
<i>Ancillary Services</i>		
Community Services	\$63,560	
Nutrition Services	13,462	
<i>Total Ancillary Services</i>	<i>\$77,022</i>	
<i>Non-Programmed Charges</i>		
Charter Schools	\$9,922,325	
<i>Capital Outlay</i>		
Regular	\$857,208	
Special Population	135,000	
Operational Support	2,970,748	
Accountability	1,500	
Systemwide	2,000	
Transfer to Schools Capital Maint. CPO	1,735,000	
<i>Total Capital Outlay</i>	<i>\$5,701,456</i>	169,097,985

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

LIBRARY		9,772,181
PARKS		9,937,112
COMMUNITY AND ECONOMIC DEVELOPMENT	\$5,193,931	
Transfer to 2024 Housing GPO	52,190	5,246,121
PLANNING & DEVELOPMENT SERVICES		1,728,570
AIRPORT		3,903,765
BUDGET & MANAGEMENT		643,787
FINANCE		2,507,220
GENERAL SERVICES		17,678,436
HUMAN RESOURCES		2,246,667
MANAGEMENT INFORMATION SERVICES		8,770,712
MAPFORSYTH		1,220,323
PURCHASING		150,980
ATTORNEY		2,120,708
COUNTY COMMISSIONERS & MANAGER		1,747,783
COMMUNICATIONS		615,810
BOARD OF ELECTIONS		2,231,169
REGISTER OF DEEDS		1,583,769
TAX ADMINISTRATION		8,157,297
SPECIAL APPROPRIATIONS		1,582,800
NON-DEPARTMENTAL		
Transfer to the Motor Vehicle CPO	\$ 2,750,000	
General Contingency	950,000	
County-wide Salary Savings	(4,000,000)	
Other Services & Adjustments	8,067,858	
Employee Salary Adjustments	5,481,160	
Budget Reserve	738,867	
Prior Year Encumbrances	1,800,000	15,787,885
OPERATING BUDGET SUBTOTAL		\$480,153,879
DEBT SERVICE		89,401,385
GENERAL FUND APPROPRIATIONS		\$ 569,555,264
<u>LAW ENFORCEMENT EQUITABLE DISTRIBUTION SPECIAL REVENUE FUND</u>		
TRANSFER TO GENERAL FUND		\$ 398,174
<u>EMERGENCY TELEPHONE SYSTEM SPECIAL REVENUE FUND</u>		

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

PROJECTS	\$ 290,000
<u>O. MOSER SPECIAL REVENUE FUND</u>	
ASSISTANCE TO THE ELDERLY	\$ 50,000
TOTAL APPROPRIATIONS	<u>\$ 570,293,438</u>

SECTION 3. CONTINGENCY. Contingency funds shall be used only for unanticipated fiscal requirements affecting the continuing operations of departments of County government.

SECTION 4. COMPENSATION AND ALLOWANCES OF ELECTED OFFICIALS. The salaries of elected officials, including County Commissioners, the Sheriff, and the Register of Deeds, are adjusted effective July 1, 2023, in accordance with the average performance adjustment for eligible regular employees of 3.63%. The compensation for the Board of Commissioners shall be as follows: (1) For the fiscal year beginning July 1, 2023, and ending June 30, 2024, compensation for the Chairman shall be \$1,230 bi-weekly; compensation for the Vice-Chair shall be \$1,143 bi-weekly; and compensation for other Commissioners shall be \$1,056 bi-weekly. (2) In-county travel and expense allowance is included in the annual compensation for each Commissioner. (3) Out-of-county travel and expenses shall be reimbursed to each Commissioner in accordance with actual expenses incurred consistent with prevailing County policy. (4) Fringe and related benefits will be furnished in accordance with funds budgeted.

Compensation for the Winston-Salem/Forsyth County Board of Education shall be the equivalent of 75% of the Board of County Commissioners salaries for the respective positions.

SECTION 5. SHERIFF'S AND REGISTER OF DEEDS' EMPLOYEES. Pursuant to the provisions of N.C.G.S. 153A-103, the Sheriff and the Register of Deeds have the exclusive right to hire, discharge, and supervise the employees in their respective offices, subject to legal limitations, and each deputy appointed by the Sheriff and the Register of Deeds shall serve at the pleasure of the Sheriff and the Register of Deeds respectively; however, the Board of County Commissioners shall fix the number of employees in the offices of the Sheriff and the Register of Deeds, subject to the Board's further authority to review the use and necessity of the Sheriff's and the Register of Deeds' vacant positions, in any manner, including but not limited to, the County's vacancy review process. The total number of authorized full-time positions in the Sheriff's Office may not exceed 611, and the total number of authorized part-time positions in the Sheriff's Office may not exceed 20. Of the total authorized positions in the Sheriff's Office, the total number of authorized full-time sworn Law Enforcement positions in the Sheriff's Office may not exceed 282. The total number of authorized full-time positions in the Register of Deeds Office may not exceed 20.

SECTION 6. AD VALOREM TAX LEVY. There is hereby levied for the fiscal year beginning July 1, 2023, and ending June 30, 2024, an ad valorem property tax on all property having a situs in Forsyth County as listed for taxes as of January 1, 2023, at a rate of \$0.6778 on each one hundred dollars (\$100) assessed value of such property pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. Property shall be assessed at one hundred percent (100%) of its true value. The estimated revenues from the ad valorem property tax set out in Section 1 of this ordinance are based on an estimated collection rate of ninety-nine and thirty-five hundredths percent (99.35%) of the levy.

SECTION 7. DEBT LEVELING PLANS. It has been the resolve of the Board of County Commissioners that establishing a financial plan for the payment of debt is a fiscally responsible method of managing the tax implications of approved debt issuances.

Forsyth County established the following financial plans for existing debt:

- Four and three tenths cents (4.3¢) of the \$0.6778 tax rate is designated solely for the Education Debt Leveling Plan.
- Fifty-five hundredths cents (0.55¢) of the \$0.6778 is designated solely for the 2016 Library Debt Leveling Plan.
- Five and forty-five hundredths cents (5.45¢) of the \$0.6778 is designated solely for the 2016 Public Improvement Bonds Debt Leveling Plan.

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

- One and two tenths cents (1.2¢) of the \$0.6778 is designated solely for the 2019 Courthouse Debt Leveling Plan.

SECTION 8. LEVY OF PRIVILEGE LICENSE AND OTHER TAXES. To the extent authorized by law, there is hereby levied all County license taxes as authorized by Chapters 105 and 153A of the North Carolina General Statutes (see list of Privilege Licenses in the Appendices of the 2023-2024 Annual Budget Document) and such other taxes as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 9. TAX LEVIES FOR FIRE AND FIRE/RESCUE PROTECTION DISTRICTS. Forsyth County shall maintain a separate revenue fund for each fire and fire/rescue protection district set forth in column (1) below. The following special revenue funds have been previously established or are hereby established to account for the collection of taxes for the districts. There is hereby levied an ad valorem property tax in the districts shown below at a rate set forth in column (2) below per one hundred dollars (\$100) assessed valuation of taxable property as listed for taxes as of January 1, 2023, having a situs within the districts shown below. The revenues estimated from these levies are shown in column (3) below. In addition, where indicated, the amount of Fund Balance shown in column (4) below is appropriated and authorized for payment to the appropriate district. The totals shown in column (5) below are hereby appropriated for the legal purposes for which each district was created, i.e., fire protection or fire and rescue protection. Totals shown in column (6) below reflect Sales Tax proceeds allocated to Fire Tax Districts based on the ad valorem method of distribution, to be transferred to the General Fund to support fire services.

(1) District	(2) Tax Rate	(3) Revenue Estimated	(4) Fund Balances Utilized	(5) Total Appropriation	(6) Sales Tax Proceeds and Transfer to General Fund
Beeson Cross Roads	.0950	\$387,677	\$13,000	\$400,677	\$111,319
Beeson Cross Rds. SD	.0950	49,374	3,000	52,374	11,868
Belews Creek	.1100	503,083	12,415	515,498	143,025
City View	.1000	47,921	1,749	49,670	13,805
Clemmons	.0600	1,993,926	69,558	2,063,484	579,256
Forest Hill	.1200	13,740	1,181	14,921	3,873
Griffith	.0850	241,755	3,564	245,319	53,043
Gumtree	.1225	109,625	1,957	111,582	31,827
Horneytown	.1500	381,815	4,812	386,627	111,994
King (Forsyth County)	.0850	667,710	0	667,710	185,215
Lewisville	.0850	1,916,962	43,677	1,960,639	549,739
Mineral Springs	.1200	266,492	10,035	276,527	74,305
Mineral Springs SD	.1200	10,876	235	11,111	2,913
Mt. Tabor	.0850	96,480	1,500	97,980	28,116
Old Richmond	.0950	535,614	8,881	544,495	155,566
Piney Grove	.1400	1,030,100	27,907	1,058,007	301,228
Rural Hall	.1050	578,918	14,438	593,356	166,567
Salem Chapel	.1400	146,483	2,422	148,905	42,564
South Fork	.0600	5,130	454	5,584	1,739
Talley's Crossing	.1000	241,091	3,616	244,707	70,279
Triangle	.0920	137,305	2,142	139,447	40,214
Union Cross	.1350	452,310	8,092	460,402	130,772
Vienna	.0850	839,538	20,000	859,538	239,020
Walkertown	.1000	468,021	15,267	483,288	135,981
West Bend	.0850	63,741	2,211	65,952	18,010
Countywide Fire	.0039	506,884	0	506,884	146,088
Total		\$11,692,571	\$272,113	\$11,964,684	\$3,348,326

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

SECTION 10. EMPLOYEE HEALTH BENEFITS INTERNAL SERVICE FUND. The following financial plan for expenses for the Employee Health Benefits Internal Service Fund is hereby approved.

<u>Estimated Revenues</u>		<u>Estimated Expenses</u>	
Premiums	<u>\$33,964,307</u>	Administrative Fees	\$ 3,307,562
		Claims	28,557,855
		Wellness	1,014,000
		Faith Health Chaplaincy	75,000
		Operating Supplies	15,000
		Budget Reserve	<u>994,890</u>
TOTAL	<u>\$33,964,307</u>	TOTAL	<u>\$33,964,307</u>

SECTION 11. CAPITAL IMPROVEMENT PLAN. The Proposed 2024-2029 Major Capital Improvements Program included in the Capital Improvements Plan Section of the FY 2023-2024 Annual Budget Document is included for information only. Final approval of any project is subject to subsequent action by the Board of Commissioners.

SECTION 12. AMERICAN RESCUE PLAN ACT FUNDS. The adopted budget includes a transfer of \$6,064,715 in American Rescue Plan Act funds from the Pandemic Relief Special Revenue Fund. This is one-third of the initial amount of \$18,194,145 that was identified as revenue loss for the 2020 calendar year and made available for appropriation as outlined in the Treasury guidance. The intent of the Board of County Commissioners was to utilize \$6,064,715 in each of three fiscal years beginning in Fiscal Year 2021-22 and ending in Fiscal Year 2023-2024. These funds will be used by the County to provide government services, including operating expenses for public safety and emergency services, as set forth in this budget.

SECTION 13. FEDERAL PROCUREMENT POLICY MICRO-PURCHASE THRESHOLD. The County has qualified as a low-risk auditee in accordance with the criteria set forth in 2 C.F.R. § 200.520. Therefore, in accordance with 2 C.F.R. § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law and in order to promote the expeditious and efficient purchase of goods and services, the County hereby self-certifies the following micro-purchase thresholds:

- (a) \$30,000 for the purchase of apparatus, supplies, materials, or equipment;
- (b) \$30,000 for the purchase of construction or repair work;
- (c) \$50,000 for the purchase of services not subject to competitive bidding under North Carolina law; and
- (d) \$50,000 for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act, G.S. 143-64.31; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. The Board of Commissioners hereby delegates authority to grant such exemptions to the County Manager. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.

The County shall maintain documentation to be made available to a federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

SECTION 14. GRANTEE ORGANIZATION AGREEMENTS.

- (a) The Board of Commissioners is concerned that the County's strong financial condition at present may create unrealistic expectations among some grantee organizations that County financial support will continue indefinitely or regularly increase in the future. There may also be a perception in the community that the County is always a likely source of financial assistance for various capital fund drives or special projects. The County's first priorities must always be those services and functions which counties are required by law to provide. Because the County's revenues are very responsive to changes in the local economy, even a slight economic downturn might require a reduction or withdrawal of County support for such organizations, projects and fund drives. A caution to this effect shall be added to grant agreements for Fiscal Year 2023-2024.

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

- (b) All grant agreements shall also provide that grantee organizations shall immediately notify the County of any substantive changes in their other sources of financial support which might cause them to seek additional County funding in the current year, or in future years, which County funding may not be forthcoming or available.

SECTION 15. TEACHER SUPPLEMENTS. It is the intention of the Forsyth County Board of Commissioners that teacher supplement payments funded by the County be used solely to supplement teacher compensation. On March 3, 2020, the citizens of Forsyth County approved the Article 46 Sales Tax Referendum which provided additional funding to the County which may be used for any purpose. It is the intent of the Forsyth County Board of Commissioners that revenue generated from Article 46 will be used entirely for supplemental income for teachers over and above the base year funding level, and these funds will not be used to supplant any prior current expense of the Board of Education's budget. The baseline amount for teacher supplements shall be \$19,798,498 (the amount paid in Fiscal Year 2019-20, excluding the \$3,696,017 funded by the County with a temporary 1-cent property tax). The Board of Education shall report back to the Board of Commissioners annually by December 31st a report that includes the amount it paid for teacher supplements in the prior year as well as a teacher supplement schedule demonstrating progress toward achieving the goal of competitiveness with the top five school systems in North Carolina.

SECTION 16. FEE SCHEDULE. The fees set forth in the Appendices of the FY 2023-2024 Annual Budget Document, which is incorporated herein by reference, are hereby approved and adopted effective July 1, 2023.

SECTION 17. COUNTY PAY PLAN. The county pay plan, set forth herein in Attachment B, which is incorporated herein by reference, is hereby adopted effective July 1, 2023. The County Manager is directed to implement the pay plan. The County Manager is also authorized to reclassify positions within the same fund, as deemed appropriate and as recommended by the compensation/classification consultant or Human Resources Director.

SECTION 18. BOARD DIRECTED INITIATIVES.

1. In light of dramatically increasing property valuations throughout the County, which will be recognized in the 2025 property tax revaluation, communicate with the Volunteer Fire Departments regarding the potential for revenue-neutral fire district tax rate adjustments in Fiscal Year 2025-2026.
2. Communicate with school leadership of the \$1,000,000 allocated in a budget reserve and defer the decision on additional funding for Winston-Salem/Forsyth County Schools until the Board of Education can reconcile locally funded positions to the 2023 data provided by the schools (830 positions) and provide a comprehensive compensation/classification recommendation for classified salaries, including an estimate of the implementation costs.
3. Facilitate a Board discussion and review of current programs to reduce violence and crime in Forsyth County, particularly among youth. Update the Board on evaluation methodology that tracks measures and outcomes.
4. Hold further discussions about the recycling initiatives County-wide, including updated information about the franchise system, the County recycling centers and comparative cost per ton of the various programs.

SECTION 19. PAY-GO PROJECTS. The table below identifies projects to be considered if sufficient pay-go funds are available. Approval of any project is subject to subsequent action by the Board of Commissioners.

• Public Safety Center Improvements – Raised Floor	\$200,000
• Radio Consoles for Sheriff's Office Dispatch	\$100,000
• Security Cameras for Family Justice Center	\$16,900
• Photovoltaic Solar and other Projects at County Parks/Facilities	\$500,000
• FOCUS Replacement for DSS	\$540,000
• Monarch Building Improvements	\$3,800,000
• Library Branch Upfits to Address Disparities	\$2,500,000
• Tanglewood Park Campground Expansion and Feasibility Study of Locating Campgrounds at Other Parks	\$750,000
• Festival of Lights Display Enhancements	\$250,000
• Belews Lake Park – Phase II	\$2,500,000

FORSYTH COUNTY 2023-2024 BUDGET ORDINANCE

• Tanglewood Park Yadkin River Overlook	\$175,000
• Ballot on Demand Printers for Elections	\$63,000
Total Pay-Go Projects	<u>\$11,394,900</u>

SECTION 20. EFFECTIVE DATE. This Ordinance shall become effective July 1, 2023.

Appendix A

Financial Pathways of the Piedmont, Inc.	Behavioral Health Services	\$19,800
Greentree Peer Support Program	Peer Support Services	\$78,000
Mental Health Association in Forsyth County	Behavioral Health Services	\$35,000
MOJI Coffee and More	Behavioral Health Services - Library location	\$42,483
Partners Health Management	Mental Health First Aid Training	\$30,000
The Enrichment Center	Behavioral Health Services	\$19,000
Easterseals UCP NC & VA, Inc.	Behavioral Health Services	\$174,828
Young Women's Christian Association of Winston-Salem and Forsyth County, Inc.	Behavioral Health Services - \$37,050 JCPC – Teen Court - \$71,010 JCPC – Work & Earn It - \$86,935	\$194,995
Daymark Recovery Services, Inc.	Behavioral Health Services	\$1,031,546
Horizons Residential Care Center	Behavioral Health Services	\$90,000
Monarch	Behavioral Health Services	\$212,000
School Health Alliance for Forsyth County	Behavioral Health Services	\$99,770
Family Services, Inc.	Behavioral Health Services - \$60,600 JCPC - \$100,000	\$160,600
Winston-Salem Urban League	Behavioral Health Services	\$20,000
Senior Services	\$325,000 for Meals on Wheels and \$50,000 for Operating Support	\$375,000
The Shepherd's Center of Kernersville, Inc.	Operating Support	\$22,000
Shepherd's Center of Greater Winston-Salem, Inc.	Operating Support	\$33,000
Aspire Youth & Family, Inc.	JCPC – Kids at Work Forsyth, The Connection, and Forward Focus Forsyth	\$107,888
Insight Human Services	JCPC – Assessments	\$45,000
Authoring Action	JCPC – Just Us	\$33,333
Children's Center of Surry, Inc.	JCPC – Temporary Shelter	\$69,385
Exchange Club Center for the Prevention of Child Abuse of North Carolina, Inc.	JCPC – Parent Teen Solutions Group - \$78,000 JCPC – Knock Out - \$53,600	\$131,600
Triad Restorative Justice	JCPC – RESTART, Impact Circles	\$66,534
Youth Collaborative, Inc.	JCPC – Project X	\$213,667
Greater Winston-Salem Chamber of Commerce	Economic Development Services	\$235,000
Piedmont Triad Film Commission	Economic Development Services	\$35,000
The Kernersville Chamber of Commerce, Inc.	Economic Development Services	\$5,172
The Center for Creative Economy	Economic Development Services	\$25,000
Perkinson Law Firm, P.A.	Legislative Services	\$60,000
1Love Festival	Operating Support	\$1,000
The Arts Council, Inc.	\$25,000 for Operating Support and \$75,000 for Programming at Tanglewood and Triad Park	\$100,000
Children's Law Center of Central North Carolina	Operating Support	\$50,000
Crossnore	Operating Support	\$50,000
Eliza's Helping Hands	Operating Support	\$15,000
Experiment in Self-reliance, Inc.	IDA Program Support - \$50,000 Operating Support - \$40,000	\$90,000

HARRY Veterans Community Outreach Services, Inc.	Operating Support	\$30,000
Neighborhood's Hands	Operating Support	\$100,000
Neighbors for Better Neighborhoods	Operating Support	\$100,000
North Carolina Black Repertory Company, Inc.	Operating Support	\$75,000
Old Salem, Incorporated	Operating Support	\$100,000
Reynolda House	Operating Support	\$5,000
RiverRun International Film Festival	Operating Support	\$15,000
The Conservation Fund	Operating Support	\$40,000
The Eye Bank of North Carolina	Capital	\$100,000
Triad Minority and Women's Business Expo	Admissions for Businesses	\$13,750
Kaleideum	Operating Support	\$275,000
United Way – Housing Matters	Operating Support	\$10,000
Downtown Winston-Salem Partnership	Economic Development Services	\$20,000

